

July 11, 2022 – City Council Regular Meeting – 7:00 p.m.



City Council Chamber
390 Towne Centre Drive
Lathrop, California
(209) 941-7200
www.ci.lathrop.ca.us

City Council

Sonny Dhaliwal, Mayor
Diane Lazard, Vice Mayor
Paul Akinjo
Minnie Diallo
Jennifer Torres-O'Callaghan

City Staff

Stephen Salvatore, City Manager
Salvador Navarrete, City Attorney
Michael King, Assistant City Manager
Teresa Vargas, Government Services
Director / City Clerk
Brad Taylor, City Engineer
Tony Fernandes, Information Systems Director
Cari James, Finance Director
Theresa Roland, Human Resources Director
Mark Meissner, Community Development
Director
Todd Sebastian, Parks, Recreation and
Maintenance Services Director
Raymond Bechler, Chief of Police

General Order of Business

1. Preliminary
 - Call to Order
 - Closed Session
 - Roll Call
 - Invocation
 - Pledge of Allegiance
 - Announcements by Mayor/City Mgr.
 - Informational Items
 - Declaration of Conflict of Interest
2. Presentations
3. Citizen's Forum
4. Consent Calendar
5. Scheduled Items
 - Public Hearings
 - Appeals
 - Referrals and Reports from Commissions and Committees
 - All Other Staff Reports and/or Action Items
 - Study Sessions
6. Council Communications
7. Adjournment

Order of Discussion

Generally, the order of discussion after introduction of an item by the Mayor will include comments and information by staff followed by City Council questions and inquiries. The applicant, or their authorized representative, or interested residents, may then speak on the item; each speaker may only speak once to each item. At the close of public discussion, the item will be considered by the City Council and action taken.

Consent Calendar

Items on the Consent Calendar are considered routine by the City Council and will be enacted by one motion and one vote. There will be no separate discussion of these items unless a Councilmember or interested resident so requests, in which case the item will be removed from the Consent Calendar and considered separately.



JULY 11, 2022 – Regular Meeting Agenda – 7:00 p.m.



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See Reverse

IMPORTANT NOTICE REGARDING THIS MEETING & COVID-19

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/1600013321?pwd=bzdTV1NQNEcrZ3FJaG5EOHNGZnp5dz09>

- ✦ 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: 160 001 3321 / Passcode: 030828
- ✦ 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 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>

Addressing the Council

Any person may speak once on any item under discussion by the City Council after receiving recognition by the Mayor. Purple speaker cards will be available prior to and during the meeting. To address City Council, a card must be submitted to the City Clerk indicating name, address and number of the item upon which a person wishes to speak. When addressing the City Council, please walk to the lectern located in front of the City Council. State your name and address. In order to ensure all persons have the opportunity to speak, a time limit will be set by the Mayor for each speaker (see instructions on speaker form). In the interest of time, each speaker may only speak once on each individual agenda item; please limit your comments to new material; do not repeat what a prior speaker has said. If you challenge the nature of a proposed action in court, you may be limited to raising only those issues you or someone else raised at the public hearing described in this notice, or in written correspondence delivered to the City Council at, or prior to, the public hearing.

Citizen's Forum

Any person desiring to speak on a matter, which is not scheduled on this agenda, may do so under the Citizen's Forum section. Please submit your purple speaker card to the City Clerk prior to the commencement of Citizen's Forum, or submit your request to speak via the "raise hand" feature in ZoomGov. Only those who have submitted speaker cards, or have expressed an interest to speak, prior to the conclusion of Citizen's Forum will be called upon to speak. Please be aware the California Government Code prohibits the City Council from taking any immediate action on an item, which does not appear on the agenda, unless the item meets stringent statutory requirements. The Mayor will limit the length of your presentation (see instructions on speaker form) and each speaker may only speak once on this agenda item. Please note, the Council Chamber has limited occupancy due to social distancing.

To leave a voice message for all Councilmembers simultaneously, dial (209) 941-7230. To send an e-mail for Councilmembers simultaneously email: citycouncil@ci.lathrop.ca.us. This City Council Agenda and meeting materials can be accessed by computer or any smart device at: <https://www.ci.lathrop.ca.us/meetings>

General Information

For reports citing supplemental documents relating to specific agenda items, these are available for review in the City Clerk's Office. This agenda was posted at the following locations: City Hall, Community Center, Generations Center, Senior Center, and the Lathrop-Manteca Fire District "J" Street and Somerston Parkway Offices. The meetings of the Lathrop City Council are broadcast on Lathrop Comcast Cable Television Channel 97 and live streamed on the City's website.

Assistance will be provided to those requiring accommodations for disabilities in compliance with the Americans with Disabilities Act of 1990. Notification 48 hours prior to the meeting will enable the City to make reasonable arrangements to ensure accessibility and/or accommodations to this meeting. [28 CFR 35.102-35.104 ADA Title II] Interested persons must request the accommodation at least 2 working days in advance of the meeting by contacting the City Clerk at (209) 941-7230. Information about the City or items scheduled on the Agenda may be referred to:

Teresa Vargas, MMC
Government Services Director / City Clerk
390 Towne Centre Drive
Lathrop, CA 95330
Telephone: (209) 941-7230

**CITY OF LATHROP
CITY COUNCIL REGULAR MEETING
MONDAY, JULY 11, 2022
7:00 P.M.
COUNCIL CHAMBER, CITY HALL
390 Towne Centre Drive
Lathrop, CA 95330**

AGENDA

PLEASE NOTE: There will be a Closed Session commencing at 5:00 p.m. The Regular Meeting will reconvene at 7:00 p.m., or immediately following the Closed Session, whichever is later.

1. PRELIMINARY

1.1 CALL TO ORDER

1.2 CLOSED SESSION

1.2.1 PUBLIC EMPLOYEE PERFORMANCE EVALUATION: Pursuant to Government Code Section 54957

- City Manager
- City Attorney

1.2.2 CONFERENCE WITH LEGAL COUNSEL: Anticipated Litigation - Significant Exposure to Litigation Pursuant to Government Code Section 54956.9(b)

- 2 Potential Case(s)

RECONVENE

1.2.3 REPORT FROM CLOSED SESSION

1.3 ROLL CALL

1.4 INVOCATION

1.5 PLEDGE OF ALLEGIANCE

1.6 ANNOUNCEMENT(S) BY MAYOR / CITY MANAGER

1.7 INFORMATIONAL ITEM(S) – None

1.8 DECLARATION OF CONFLICT(S) OF INTEREST

2. PRESENTATIONS

- 2.1 RECOGNITION OF THE LATHROP HIGH SCHOOL BOYS VOLLEYBALL TEAM
- 2.2 FRONTIER COMMUNICATIONS PRESENTATION PROVIDED BY DOUGLAS MCALLISTER, VICE PRESIDENT, EXTERNAL AFFAIRS
- 2.3 INTRODUCTION OF NEW EMPLOYEES:

Public Works Department

- Carlos Carrillo, Management Analyst
- Steven Hollenbeck, Assistant Engineer
- Jason Reyes, Construction Inspector
- Ed Short, Chief Building Official

Police Department

- Jonathan Bengard, Police Officer
- Michael Bower, Police Officer
- Clinton Armstrong, Police Officer
- Coleman Elliott, Police Officer
- Nicole Valke-Taylor, Police Officer
- Nathanael Novello, Police Officer
- Amador Almanza, Police Officer
- Lilliana Espinoza Hernandez, Community Services Officer
- Roberto Franco, Community Services Officer
- Earleen Chambers, Records Assistant

- 2.4 LATHROP POLICE DEPARTMENT PRESENTATION
- 2.5 PROCLAMATION RECOGNIZING THE IMPORTANCE OF ACCESS TO LOCAL PARKS, RECREATION, TRAILS, OPEN SPACE, AND FACILITIES FOR THE POSITIVE DEVELOPMENT OF THE LATHROP COMMUNITY AND CITIZENS, AND DECLARING JULY 2022 AS PARKS AND RECREATION MONTH
- 2.6 MAYOR'S COMMITTEE REPORT(S)
 - Parks, Recreation & Maintenance Services Update on Committee Events and Programs

3. CITIZEN'S FORUM

Any person desiring to speak on a matter, which is not scheduled on this agenda, may do so under Citizen's Forum. Please submit a purple speaker card to the City Clerk prior to the commencement of Citizen's Forum. Only those who have submitted speaker cards, or have expressed an interest to speak, prior to the conclusion of Citizen's Forum will be called upon to speak. Please be aware the California Government Code prohibits the City Council from taking any immediate action on an item, which does not appear on the agenda, unless the item meets

stringent statutory requirements. The City Council can, however, allow its members or staff to briefly (no more than five (5) minutes) respond to statements made, to ask questions for clarification, make a brief announcement or report on his or her own activities. (See California Government Code Section 54954.2(a)). Unless directed otherwise by a majority of the City Council, all questions asked and not answered at the meeting will be responded to in writing within 10 business days. ALL PUBLIC COMMENTS MUST BE MADE IN COMPLIANCE WITH THE LATHROP CITY COUNCIL HANDBOOK OF RULES AND PROCEDURES!

4. CONSENT CALENDAR

Items on the Consent Calendar are considered routine by the City Council and will be enacted by one motion and one vote. There will be no separate discussion of these items unless the Mayor, Councilmember, or citizen so requests, in which event the item will be removed from the Consent Calendar and considered separately.

- 4.1 WAIVING OF READING OF ORDINANCES AND RESOLUTIONS
Waive the Reading in Full of Ordinances and Resolutions on Agenda and Adopt by Reading of Title Only, Unless Otherwise Requested by the Mayor or a Councilmember
- 4.2 APPROVAL OF MINUTES
Approve Minutes for the Regular Council Meeting of June 13, 2022
- 4.3 ACCEPT THE CITY OF LATHROP ANNUAL COMPREHENSIVE FINANCIAL REPORT (ACFR) FOR THE FISCAL YEAR ENDING JUNE 30, 2021
Adopt a Resolution Accepting the City of Lathrop Annual Comprehensive Financial Report (ACFR) for the Fiscal Year Ending June 30, 2021
- 4.4 ACCEPT PUBLIC IMPROVEMENTS CONSTRUCTED BY AMERICAN PAVEMENT SYSTEMS, INC. FOR THE MANTHEY ROAD REHABILITATION, CIP PS 21-08
Adopt Resolution Accepting Public Improvements Constructed by American Pavement Systems, Inc. for the Manthey Road Rehabilitation, CIP PS 21-08, Authorize the Filing of a Notice of Completion, Release of Contract Retention, and Release of Performance and Payment Bonds
- 4.5 ACCEPT PUBLIC IMPROVEMENTS FOR PHASE 1 OF THE GATEWAY DEVELOPMENT AND AUTHORIZE RELEASE OF BONDS ASSOCIATED WITH THE SUBDIVISION IMPROVEMENT AGREEMENT FOR PARCEL MAP 19-03
Adopt Resolution Accepting Public Improvements for Phase 1 of the Gateway Development and Authorize the Release of Bonds Associated with the Subdivision Improvement Agreement for Parcel Map 19-03
- 4.6 ACCEPT PUBLIC IMPROVEMENTS WITH ASSOCIATED CONDITIONS FOR TRACT 4062, PHASE 1C, IN THE CENTRAL LATHROP SPECIFIC PLAN FROM LATHROP LAND ACQUISITION, LLC

Adopt Resolution Accepting Public Improvements with Associated Conditions for Tract 4062, Phase 1C, in the Central Lathrop Specific Plan from Lathrop Land Acquisition, LLC

- 4.7 MUNICIPAL SERVICE REVIEW UPDATE AND SPHERE OF INFLUENCE PLAN
Adopt Resolution Authorizing Staff to Submit the Municipal Service Review Update and Sphere of Influence Plan to the San Joaquin Local Agency Formation Commission for Review and Approval
- 4.8 CREATE CAPITAL IMPROVEMENT PROJECT PS 23-01 CITY-WIDE TRAFFIC SYSTEMS AND SAFETY UPGRADES PROJECT, AND APPROVE RELATED BUDGET AMENDMENT
Adopt Resolution Creating CIP PS 23-01 City-Wide Traffic Systems and Safety Upgrades Project, and Approve Related Budget Amendment
- 4.9 AMEND THE CITY OF LATHROP'S EMPLOYEE TRAVEL EXPENSE REIMBURSEMENT POLICY AND PROCEDURE
Adopt a Resolution Amending the City of Lathrop Employee Travel/Expense Reimbursement Policy and Procedure
- 4.10 APPROVE THE RECLASSIFICATION OF ONE (1) PART-TIME SENIOR RECREATION LEADER POSITION TO A FULL TIME SENIOR RECREATION LEADER POSITION IN THE RECREATION DIVISION, AND ONE (1) FULL-TIME MAINTENANCE WORKER POSITION TO A FULL-TIME MAINTENANCE SUPERVISOR POSITION IN THE STREETS AND MAINTENANCE DIVISION OF THE PARKS, RECREATION, AND MAINTENANCE SERVICES DEPARTMENT
Adopt a Resolution Approving the Reclassification of One (1) Part-Time Senior Recreation Leader Position to a Full-Time Senior Recreation Leader Position in the Recreation Division, and One (1) Full-Time Maintenance Worker to a Maintenance Supervisor in the Streets and Maintenance Division of the Parks, Recreation and Maintenance Services Department

RIVER ISLANDS CONSENT ITEM(S)

- 4.11 APPROVE FINAL MAP, CFD ANNEXATION, AND SUBDIVISION IMPROVEMENT AGREEMENT FOR 75 LOTS IN TRACT 4131 VILLAGE "KK" WITHIN OLD RIVER DISTRICT OF RIVER ISLANDS
Adopt Resolution Approving Final Map for Tract 4131 Village "KK" within the Old River District, Totaling 75 Single Family Lots, CFD Annexation No. 25, and Subdivision Improvement Agreement with River Islands Stage 2B, LLC
- 4.12 ADOPT 2022 ADEQUATE PROGRESS FINDING TOWARD PROVISION OF 200-YEAR URBAN LEVEL OF FLOOD PROTECTION FOR ISLAND RECLAMATION DISTRICT 2062 (RIVER ISLANDS PHASES 1 AND 2)
Adopt Resolution Adopting 2022 Adequate Progress Findings toward providing a 200-Year Urban Level of Flood Protection in Phases 1 and 2 Levees of Island Reclamation District 2062 by the Year 2025, Acting as the Land Use Agency

5. SCHEDULED ITEMS

- 5.1 PUBLIC HEARING AND APPROVAL OF THE MOSSDALE TRACT ENHANCED INFRASTRUCTURE FINANCING DISTRICT (MOSSDALE TRACT EIFD) INFRASTRUCTURE FINANCING PLAN (IFP)
Conduct a Public Hearing and Consider Adoption of a Resolution Approving the Mossdale Tract Enhanced Infrastructure Financing District (Mossdale Tract EIFD) Infrastructure Financing Plan (IFP)
- 5.2 PUBLIC HEARING (PUBLISHED NOTICE) TO CONSIDER ADOPTION OF THE WEST/CENTRAL LATHROP REGIONAL TRANSPORTATION AND CENTRAL LATHROP SPECIFIC PLAN CAPITAL FACILITY FEE UPDATE STUDIES AND THE FEES RECOMMENDED THEREIN
City Council to Consider the Following:
1. Hold a Public Hearing; and
 2. Adopt a Resolution Approving the West/Central Lathrop Regional Transportation and Central Lathrop Specific Plan Capital Facility Fee Update Studies and the Fees Recommended Therein
- 5.3 PUBLIC HEARING (PUBLISHED NOTICE) TO CONSIDER APPROVAL OF A CONDITIONAL USE PERMIT AND DEVELOPMENT AGREEMENT FOR THE CENTRAL CALIFORNIA GREENS PROJECT
Council to Consider the Following:
1. Hold a Public Hearing; and
 2. Adopt a Resolution Approving a Conditional Use Permit for the Central California Greens Project to Operate a Cannabis Retail Dispensary and Delivery Facility in an Existing Multi-Tenant Building (CUP-22-58).
 3. First Reading and Introduce an Ordinance to Approve a Development Agreement Between the City of Lathrop and Central California Greens, Inc. (DA-22-81)
- 5.4 REVIEW AND CONSIDER TRAFFIC CALMING IMPROVEMENTS AT BARBARA TERRY BOULEVARD AND ADOBE WAY, JOHNSON FERRY ROAD AND VICTORIAN TRAIL, AND JOHNSON FERRY ROAD AND FORTY NINER TRAIL
Council to Consider Options for Traffic Calming Improvements at Barbara Terry Boulevard and Adobe Way, Johnson Ferry Road and Victorian Trail, And Johnson Ferry Road and Forty Niner Trail
- 5.5 DISCUSS AND APPROVE AN OPTION AND LAND LEASE AGREEMENT FOR THE CONSTRUCTION OF A NEW WIRELESS COMMUNICATIONS TOWER
Discuss and Adopt Resolution Approving an Option and Land Lease Agreement for the Construction of a New Wireless Communications Tower

6. COUNCIL COMMUNICATIONS

- 6.1 MAYOR DHALIWAL REFERRAL - Appointment of Two (2) Members to the Parks and Recreation Commission with Term Ending June 30, 2025
- Two (2) Applications Received
- 6.2 MAYOR DHALIWAL REFERRAL - Appointment of Two (2) Members to the Planning Commission with Term Ending June 30, 2026
- Two (2) Applications Received
- 6.3 MAYOR DHALIWAL REFERRAL - Appointment of One (1) Member to the Measure C Oversight Committee with Term Ending June 30, 2025
- One (1) Application Received
- 6.4 MAYOR & COUNCILMEMBER COMMITTEE REPORT(S)
- *Central Valley Executive Committee/LOCC (Akinjo/Diallo)*
 - *Council of Governments (Lazard/Diallo)*
 - *Integrated Waste Management Solid Waste Division (Akinjo/Torres-O'Callaghan)*
 - *Reclamation District 17 Joint Powers Authority (Salvatore)*
 - *San Joaquin Partnership Board of Directors (Salvatore)*
 - *San Joaquin County Commission on Aging (Zavala)*
 - *San Joaquin Valley Air Pollution Control District (Akinjo/Dhaliwal)*
 - *Water Advisory Board (Torres-O'Callaghan/Lazard)*
 - *Tri Valley-San Joaquin Valley Regional Rail Authority (Akinjo)*
 - *San Joaquin Area Flood Control Agency (Akinjo & Lazard)*
 - *LAFCo (Diallo)*
- 6.5 MAYOR & COUNCILMEMBER COMMENT(S)

7. ADJOURNMENT

/Teresa Vargas/

Teresa Vargas, MMC
Government Services Director/City Clerk

ITEM 4.2

**CITY OF LATHROP
CITY COUNCIL REGULAR MEETING
MONDAY, JUNE 13, 2022
7:00 P.M.
COUNCIL CHAMBER, CITY HALL
390 Towne Centre Drive
Lathrop, CA 95330**

MINUTES

PLEASE NOTE: There was a Closed Session, which commenced at 6:04 p.m. The Regular Meeting reconvened at 7:07 p.m.

1. PRELIMINARY

1.1 CALL TO ORDER – Mayor Dhaliwal called the meeting to order at 6:04 p.m.

1.2 CLOSED SESSION

- 1.2.1 CONFERENCE WITH LEGAL COUNSEL: Anticipated Litigation - Significant Exposure to Litigation Pursuant to Government Code Section 54956.9(b)
- 2 Potential Case(s)

RECONVENE – Mayor Dhaliwal reconvened the meeting at 7:07 p.m.

1.2.2 REPORT FROM CLOSED SESSION

City Attorney Salvador Navarrete reported that direction was provided pursuant to Item 1.2; no other reportable action taken.

1.3 ROLL CALL Present: Mayor Dhaliwal; Vice Mayor Lazard;
Councilmembers: Akinjo, Diallo, and
Torres-O'Callaghan

Absent: None

1.4 INVOCATION – Pastor Nathaniel Camarena, Abundant Life Center Church of Lathrop, provided the invocation.

1.5 PLEDGE OF ALLEGIANCE - Pastor Nathaniel Camarena led the pledge of allegiance.

1.6 ANNOUNCEMENT(S) BY MAYOR / CITY MANAGER

City Manager Stephen Salvatore removed Item 2.2 off the agenda, no action taken on the item. City Manager Stephen Salvatore also provided the following announcements: Grand Opening of the new Lathrop Police Station scheduled for June 25, 2022 and the Celebration of the City's

Incorporation scheduled for July 1, 2022. A brief update on the transitioning of the new Lathrop Police Department was provided City Manager Stephen Salvatore, incoming Chief of Police Raymond Bechler, Commanders Sealy and Oki. Staff announced that the Police Department was on schedule to launch at the end of June. A question and answer period ensued throughout the City Manager announcements.

1.7 INFORMATIONAL ITEM(S) – None

1.8 DECLARATION OF CONFLICT(S) OF INTEREST

Vice Mayor Lazard declared a conflict of interest with Item 4.20, due to her employment with Dell’Osso Farms. Councilmember Diallo declared a conflict of interest with Item 4.20. Councilmember Torres-O’Callaghan declared a conflict of interest with Item 5.1, due to her place of residence within the Mossdale Landscape and Lighting Maintenance District area.

Later in the meeting, Councilmember Akinjo Item declared a conflict of interest with Item 5.2, due to his place of residence within the Stonebridge Landscaping Maintenance District and Stonebridge Drainage and Lighting District areas, and Mayor Dhaliwal declared a conflict of interest with Item 5.3, due to his place of residence within the Landscape and Lighting Maintenance District No. 93-1 (Woodfield Park) area.

2. PRESENTATIONS

2.1 RECOGNITION OF GLENN GEBHARDT FOR HIS YEARS OF SERVICE WITH THE CITY OF LATHROP

City Manager Stephen Salvatore announced retirement of City Engineer Glenn Gebhardt’s and recognized him for his years of service in the City of Lathrop and local jurisdictions. The Mayor and Councilmembers expressed appreciation to Mr. Gebhardt for his tenure with the City and wished him well in his future endeavors.

2.2 RECOGNITION OF SAN JOAQUIN COUNTY SHERIFF DEPUTIES FOR PROVIDING LAW ENFORCEMENT SERVICES TO THE CITY OF LATHROP

Item 2.2 pulled off the agenda by staff, no action taken.

**City Council consensus directed staff to introduce proclamations under Items 2.4, 2.5 and 2.6, before introduction of new employees listed under Item 2.3.*

2.3 INTRODUCTION OF NEW EMPLOYEES

Information Systems Director Tony Fernandes introduced Management Analyst Hailey Emery, and Information Technology Engineers David Ruiz, Alex Gonzalez, and Brian Fabela.

Assistant City Manager Michael King introduced new Public Works employees: Construction Inspector, Tyler Milton, and Permit Technicians Keane Chua-Cabe and Isaac Toscano. *New employee Carlos Carrillo, Management Analyst, was not available for introduction.*

Parks, Recreation and Maintenance Services Director Todd Sebastian introduced Recreation Coordinator Destiny Johnson.

Incoming Chief of Police Raymond Bechler introduced Policer Officers: Ricardo Altamirano, Carlos Gonzalez, Ashlyn Howard, Stephen Memory, Nam Nguyen, and Steven Poortinga; Property & Evidence Technician Melissa Dooley and Community Services Officer Mathew Davis. *New employee Jonathan Bengard, Police Officer, was not available for introduction.* Incoming Chief of Police Raymond Bechler also introduced newly promoted Police Sergeant Robert Dominguez.

2.4 *PROCLAMATION DECLARING JUNE 2022 AS ELDER & DEPENDENT ADULT ABUSE AWARENESS MONTH

Councilmember Akinjo provided the proclamation declaring June 2020 as Elder & Dependent Abuse Awareness Month to Social Worker Supervisor Tomeka Runner, with the San Joaquin County Human Services Agency. Ms. Runner provided remarks on the matter.

2.5 *PROCLAMATION DECLARING JUNE 2022 AS PRIDE MONTH

Councilmember Torres-O'Callaghan provided the proclamation declaring June 2022 as pride month. The proclamation was dedicated to the Lathrop High School LGBTQ+ Club.

2.6 *PROCLAMATION DECLARING JUNE 19, 2022 AS CELEBRATION OF JUNETEENTH NATIONAL FREEDOM DAY

Councilmember Diallo provided the proclamation declaring June 19, 2022 as celebration of Juneteenth National Freedom Day. The proclamation was presented to local Elementary School Principal Krystal Taylor. Ms. Taylor provided remarks on the matter.

3. CITIZEN'S FORUM

Michael Mark, San Joaquin Building Trades Council, provided information regarding apprentice trade programs offered in San Joaquin County.

4. CONSENT CALENDAR

On a motion by Vice Mayor Lazard, seconded by Councilmember Diallo, the City Council approved the Consent Calendar, except Item *4.18 and **Item 4.20, by the following roll call vote, unless otherwise indicated:

Ayes: Akinjo, Diallo, Lazard, Torres-O'Callaghan and Dhaliwal
Noes: None
Absent: None
Abstain: None

**Item 4.18 – item moved to the July 11, 2022 Regular Meeting*

***Item 4.20 - was voted on separately from the Consent Calendar.*

4.1 WAIVING OF READING OF ORDINANCES AND RESOLUTIONS

Waived the reading in full of ordinances and resolutions on agenda and adopt by reading of title only, unless otherwise requested by the Mayor or a Councilmember.

4.2 APPROVAL OF MINUTES

Approved Minutes for the Special Council Meeting of May 16, 2022.

4.3 SECOND READING AND ADOPTION OF ORDINANCE 22-434 BY THE CITY COUNCIL OF THE CITY OF LATHROP ACCEPTING REQUIREMENTS OF THE PENAL CODE RELATING TO THE RECRUITMENT AND TRAINING OF LAW ENFORCEMENT OFFICERS

Waived full reading and adopted **Ordinance 22-434** amending Title 9 "Public Peace and Welfare" of the Lathrop Municipal Code by adding new Chapter 9.02 titled "Peace Officer Standards and Training" to accept requirements of the penal code relating to the recruitment and training of law enforcement officers.

4.4 SECOND READING AND ADOPTION OF ORDINANCE 22-435 BY THE CITY COUNCIL OF THE CITY OF LATHROP AMENDING THE LATHROP MUNICIPAL CODE TITLE 8 "HEALTH AND SAFETY", CHAPTER 8.16 ENTITLED "GARBAGE COLLECTION AND DISPOSAL", SECTION 8.16.010 ENTITLED "DEFINITIONS" AND ADDING A NEW SECTION 8.16.310 ENTITLED "EDIBLE FOOD RECOVERY

Pulled by Councilmember Akinjo. A question and answer period ensued. Parks, Recreation and Maintenance Services Director Todd Sebastian provided additional information.

Waived full reading and adopted **Ordinance 22-435** amending the Lathrop Municipal Code Title 8 "Health and Safety", Chapter 8.16 titled "Garbage Collection and Disposal", Section 8.16.010 titled "Definitions" and adding a new Section 8.16.310 titled "Edible Food Recovery".

4.5 SECOND READING AND ADOPTION OF ORDINANCE 22-436 BY THE CITY COUNCIL OF THE CITY OF LATHROP ADOPTING A POLICY FOR THE USE OF MILITARY EQUIPMENT BY THE LATHROP POLICE DEPARTMENT

Pulled by Vice Mayor Lazard. A question and answer period ensued. Incoming Chief of Police Raymond Bechler provided additional information.

Waived full reading and adopted **Ordinance 22-436** amending Title 9 "Public Peace and Welfare" of the Lathrop Municipal Code by adding new Chapter 9.20 titled "Use of Military Equipment" to establish a policy for the proper use, funding and acquisition of military style equipment as set forth by Assembly Bill 481 (Chieu).

4.6 SECOND READING AND ADOPTION OF ORDINANCE 22-437 BY THE CITY COUNCIL OF THE CITY OF LATHROP ADOPTING A POLICY FOR THE ONLINE SUBMITTAL OF DISCLOSURE DOCUMENTS

Waive Full Reading and Adopt **Ordinance 22-437** amending Title 2 "Administration and Personnel" of the Lathrop Municipal Code By adding new Chapter 2.60 titled "Electronic Filing" to accept electronic and paperless filing of Fair Political Practices Commission Disclosure Campaign Statements & Statements Of Economic Interest Forms.

4.7 AWARD AGREEMENT TO MANTECA BULLETIN FOR PUBLICATION OF LEGAL ADVERTISEMENTS

Adopted Resolution 22-5084 awarding Agreement to the Manteca Bulletin for publication of legal advertisements for the period of July 1, 2022 through June 30, 2023.

4.8 GENERAL MUNICIPAL ELECTION - NOVEMBER 8, 2022

Council considered the following:

1. **Adopted Resolution 22-5085** calling for the holding of a General Municipal Election to be held on Tuesday, November 8, 2022, for the election of certain officers as required by the provisions of the laws of the State of California relating to general law cities;
2. **Adopted Resolution 22-5086** requesting the San Joaquin County Board of Supervisors to consolidate a General Municipal Election to be held on November 8, 2022, with the Statewide General Election to be held on the same date pursuant to § 10403 of the Elections Code; and
3. **Adopted Resolution 22-5087** adopting regulations for candidates for elective office pertaining to candidates statements submitted to the voters at an election to be held on Tuesday, November 8, 2022.

4.9 GANN APPROPRIATION LIMIT FOR FISCAL YEAR 2022-23

Pulled by Councilmember Akinjo. A question and answer period ensued. Deputy Finance Director Thomas Hedegard provided additional information.

Adopted Resolution 22-5088 determining the total annual appropriations subject to limitation for Fiscal Year 2022-23.

4.10 TRANSPORTATION DEVELOPMENT ACT CLAIM FOR FISCAL YEAR 2021-22

Adopted Resolution 22-5089 authorizing the filing of a Transportation Development Act (TDA) claim for Local Transportation Funds (LTF) for Fiscal Year 21-22.

4.11 AUTHORIZE ADJUSTMENT TO THE REPUBLIC SERVICES SOLID WASTE COLLECTION RATES FOR FISCAL YEAR 2022-2023

Pulled by Councilmembers Torres-O'Callaghan, Diallo and Akinjo. A question and answer period ensued. Parks, Recreation and Maintenance Services Director Todd Sebastian provided additional information. Kevin Basso, General Manager with Republic Services, also provided additional information.

Adopted Resolution 22-5090 authorizing an increase to Republic Services collection rates based on the Consumer Price Index for San Francisco-Oakland-San Jose for all urban consumers for Fiscal Year 2022-2023.

4.12 ACCEPT PUBLIC IMPROVEMENTS FOR THE MOSSDALE LANDING APARTMENTS IN THE MOSSDALE VILLAGE AND MOSSDALE LANDING SPECIFIC PLANS FROM MOSSDALE LANDING OWNER, LLC

Adopted Resolution 22-5091 accepting public improvements for the Mossdale Landing Apartments in the Mossdale Village and Mossdale Landing Specific Plans from Mossdale Landing Owner, LLC and release of performance and labor & material bonds.

4.13 CREATE CAPITAL IMPROVEMENT PROJECT (CIP) PK 22-44 INSTALLATION OF RUBBERIZED SURFACING, AWARD CONSTRUCTION CONTRACT TO FRONTLINE GENERAL ENGINEERING CONSTRUCTION, INC., AND APPROVE RELATED BUDGET AMENDMENT

Pulled by Councilmembers Diallo. A question and answer period ensued. Parks, Recreation and Maintenance Services Director Todd Sebastian provided additional information.

Adopted Resolution 22-5092 creating CIP PK 22-44 installation of rubberized surfacing, awarding construction contract to Frontline General Engineering Construction, Inc. for the installation of rubberized surfacing at Reflections Park, Tidewater Park, and Somerston Park, and approving related budget amendment.

- 4.14 CREATE CAPITAL IMPROVEMENT PROJECT PS 22-45 FOR FISCAL YEAR ~~2021-22~~ 2022-23 ROAD MAINTENANCE AND REHABILITATION PROJECT, AND APPROVE RELATED BUDGET AMENDMENT

City Clerk Teresa Vargas announced correction to the item updating the Fiscal Year from 2021-22 to 2022-23.

Pulled by Councilmember Akinjo. A question and answer period ensued. Assistant City Manager Michael King provided additional information.

Adopted Resolution 22-5093 creating Capital Improvement Project PS 22-45 for Fiscal Year ~~2021-22~~ 2022-23 Road Maintenance and Rehabilitation Project, and approving related budget amendment.

- 4.15 AWARD CONSTRUCTION CONTRACT TO AMERICAN PAVEMENT SYSTEMS INC. FOR THE PAVEMENT MAINTENANCE AND REHABILITATION CAPITAL IMPROVEMENT PROJECT PS 21-12 AND APPROVE RELATED BUDGET AMENDMENT

Pulled by Councilmember Akinjo. A question and answer period ensued. Assistant City Manager Michael King provided additional information.

Adopted Resolution 22-5094 awarding a Construction Contract to American Pavement Systems Inc. for the pavement maintenance and rehabilitation, Capital Improvement Project PS 21-12, and approving related budget amendment.

- 4.16 APPROVE FISCAL YEAR 2022-23 PROJECT LIST ASSOCIATED WITH SENATE BILL 1

Pulled by Councilmember Akinjo. A question and answer period ensued. Assistant City Manager Michael King provided additional information.

Adopted Resolution 22-5095 approving a list of projects for Fiscal Year 2022-23, funded By Senate Bill 1, the Road Repair and Accountability Act of 2017.

- 4.17 APPROVE AMENDMENT NO. 1 TO THE AGREEMENT WITH THE CITY OF RIPON TO EXPAND SERVICES TO INCLUDE EVIDENCE STORAGE AND MANAGEMENT IN SUPPORT OF THE LATHROP POLICE DEPARTMENT

Pulled by Councilmembers Diallo. A question and answer period ensued. Incoming Chief of Police provided additional information.

Adopted Resolution 22-5096 approving Amendment No. 1 to the Agreement with the City of Ripon, dated October 13, 2021, to expand services to include evidence storage and management in support of the Lathrop Police Department, with term ending June 30, 2023.

4.18 APPROVE OPTION AND LAND LEASE AGREEMENT FOR THE CONSTRUCTION OF A NEW WIRELESS COMMUNICATIONS TOWER

City Clerk Teresa Vargas introduced into the record the Option and Land Lease Agreement as "Attachment C" to the staff report. Copies were made available at the meeting and on the City's website to the City Council and the public.

Pulled by Councilmember Akinjo. A question and answer period ensued. City Attorney Salvador Navarrete, City Manager Stephen Salvatore and Information Systems Director Tony Fernandes provided additional information.

City Council consensus directed staff to pull Item 4.18 and agendaize the item on the July 11, 2022 regular meeting. No other action was taken on Item 4.18.

Christina Laughlin (zoom speaker) asked questions regarding ownership and maintenance of the tower, and potential company mergers. City Attorney Salvador Navarrete provided additional information.

Resolution not adopted approving an Option and Land Lease Agreement for the construction of a new wireless communications tower.

4.19 APPROVE PURCHASE OF ONE (1) REPLACEMENT UTILITY WORK VEHICLE FOR THE PARKS, RECREATION AND MAINTENANCE SERVICES DEPARTMENT AND RELATED BUDGET AMENDMENT

Adopted Resolution 22-5097 approving the purchase of one (1) replacement city vehicle from Elk Grove Auto/Winner Chevrolet for the Parks, Recreation and Maintenance Services Department and related budget amendment.

RIVER ISLANDS CONSENT ITEM(S)

Vice Mayor Lazard and Councilmember Diallo recused themselves 9:44 p.m., following the vote of the consent calendar (Items 4.1 to 4.19), prior to the vote of Item 4.20, due to declared conflict of interest as noted in Item 1.8.

City Attorney Salvador Navarrete announced that Vice Mayor Lazard was stepping down due to receiving \$500 or more, due to her employment with Dell'Osso Farms, and Councilmember Diallo was stepping down due to an agreement with the River Islands Development, and the Fair Political Practices Commission (FPPC) determination/legal opinion on the matter was pending.

On a motion by Councilmember Akinjo, seconded by Councilmember Torres-O'Callaghan, the City Council approved Item 4.20, by the following roll call vote, unless otherwise indicated:

Ayes: Akinjo, Torres-O'Callaghan and Dhaliwal
Noes: None
Absent: None
Abstain: Diallo and Lazard

4.20 APPROVE THE 2022 JOINT COMMUNITY FACILITIES AGREEMENT WITH RIVER ISLANDS PUBLIC FINANCING AUTHORITY FOR COMMUNITY FACILITIES DISTRICT 2003-1 RIVER ISLANDS

Adopted Resolution 22-5098 approving the 2022 Joint Community Facilities Agreement between City of Lathrop and River Islands Public Financing Authority relating to its Community Facilities District No. 2003-1 (Public Improvements).

Vice Mayor Lazard and Councilmember Diallo returned to the dais at 9:46 p.m.

5. SCHEDULED ITEMS

As it related to Items 5.1, 5.2 and 5.3, City Attorney Salvador Navarrete explained for the benefit of the public that a qualifying conflict of interest existed when a member of Council resided within a District with less than 15% of the total number of residences within the City. Therefore, Councilmember Akinjo and Mayor Dhaliwal were legally required to step down due to qualifying conflicts of interest, as noted under Item 1.8. Councilmember Torres-O'Callaghan was not legally required to step down noted under Item 1.8, however, decided to abstain from voting on Item 5.1 as a precautionary measure.

5.1 PUBLIC HEARING (PUBLISHED NOTICE) TO CONSIDER FISCAL YEAR 2022/23 ASSESSMENTS FOR INDUSTRIAL LIGHTING MAINTENANCE DISTRICT; RESIDENTIAL LIGHTING MAINTENANCE DISTRICT; MOSSDALE LANDSCAPE AND LIGHTING MAINTENANCE DISTRICT; STORM DRAIN ZONE 1 AND 1A

Deputy Finance Director Thomas Hedegard provided the presentation. A question and answer period ensued. Mayor Dhaliwal opened the public hearing. There were no speakers. Mayor Dhaliwal closed the public hearing.

On a motion by Councilmember Akinjo, seconded by Vice Mayor Lazard the City Council considered the following:

1. Held a public hearing; and
2. **Adopted Resolution 22-5099** approving the Final Engineer's Report and Ordering the Levy and Collection of Assessments for the City of Lathrop Industrial Lighting Maintenance District for Fiscal Year 2022/23; Maximum Assessment for the District for Fiscal Year 2022/23 not to exceed Zone A \$8.34; Zone B \$42.52; Zone C \$8.34, and Proposed Annual Assessment for Fiscal Year 2022/23 Zone A \$8.34; Zone B \$42.52; Zone C \$8.34; and

3. **Adopted Resolution 22-5100** approving the Final Engineer's Report and Ordering the Levy and Collection of Assessments for the City of Lathrop Residential Lighting Maintenance District for Fiscal Year 2022/23; Maximum Assessment for the District for Fiscal Year 2022/23 not to exceed Zone A \$47.57; Zone B \$50.97; Zone C \$33.51; Zone D \$62.34; Zone E \$65.54; Zone F \$37.69; Zone G \$8.62, and Proposed Annual Assessment for Fiscal Year 2022/23 Zone A \$47.57; Zone B \$50.97; Zone C \$33.51; Zone D \$62.34; Zone E \$65.54; Zone F \$37.69; Zone G \$8.62; and
4. **Adopted Resolution 22-5101** approving the Final Engineer's Report and Ordering the Levy and Collection of Assessments for the Mossdale Landscape and Lighting Maintenance District for Fiscal Year 2022/23; Maximum Assessment for Fiscal Year 2022/23 not to exceed \$301.70, and Proposed Annual Assessment for Fiscal Year 2022/23 \$301.70; and
5. **Adopted Resolution 22-5102** approving the Final Engineer's Report and Ordering the Levy and Collection of Assessments for the Storm Drain District Zone 1 and Zone 1A for Fiscal Year 2022/23; Proposed Annual Assessment for Fiscal Year 2022/23 for Storm Drain Zone 1 not to exceed \$112.52, and Proposed Annual Assessment for Fiscal Year 2022/23 for Storm Drain Zone 1A not to exceed \$199.92.
- ~~6. Adopt Resolution Amending and/or Approving the Final Engineer's Report and Ordering the Levy and Collection of Assessments for the Storm Drain District Zone 1 and Zone 1A for Fiscal Year 2022/23; Proposed Annual Assessment for Fiscal Year 2022/23 for Storm Drain Zone 1 not to exceed \$112.52, and Proposed Annual Assessment for Fiscal Year 2022/23 for Storm Drain Zone 1A not to exceed \$199.92~~

No. 6 is the same of No. 5; listed twice in error.

Ayes: Akinjo, Diallo, Lazard and Dhaliwal
 Noes: None
 Absent: None
 Abstain: Torres-O'Callaghan (due to her residence within the Mossdale Landscape and Lighting Maintenance District area)

5.2 PUBLIC HEARING (PUBLISHED NOTICE) TO CONSIDER FISCAL YEAR 2022/23 ASSESSMENTS FOR THE STONEBRIDGE LANDSCAPING DISTRICT; AND THE STONEBRIDGE DRAINAGE AND LIGHTING MAINTENANCE DISTRICT

Councilmember Akinjo recused himself at 9:54 p.m., following the vote of Item 5.1, due to declared conflict of interest as noted in Item 1.8.

Deputy Finance Director Thomas Hedegard provided the presentation. A question and answer period ensued. Mayor Dhaliwal opened the public hearing. There were no speakers. Mayor Dhaliwal closed the public hearing.

On a motion by Vice Mayor Lazard, seconded by Mayor Dhaliwal the City Council considered the following:

1. Held a public hearing; and
2. **Adopted Resolution 22-5103** approving the Final Engineer's Report and Ordering the Levy and Collection of Assessments for the Stonebridge Landscaping Maintenance District; Maximum Assessment for Fiscal Year 2022/23 not to exceed \$483.76, and the Proposed Annual Assessment for Fiscal Year 2022/23 is \$370.48; and
3. **Adopted Resolution 22-5104** approving the Final Engineer's Report and Ordering the Levy and Collection of Assessments for the Stonebridge Drainage and Lighting District for Fiscal Year 2022/23; Maximum Assessment for Fiscal Year 2022/23 not to exceed \$483.76, and Proposed Annual Assessments for Fiscal year 2022/23 for Stonebridge Drainage and Lighting District is \$300.24.

Ayes: Diallo, Lazard, Torres-O'Callaghan and Dhaliwal
Noes: None
Absent: None
Abstain: Akinjo (due to his residence within the Stonebridge Landscaping Maintenance District and Stonebridge Drainage and Lighting District area)

Councilmember Akinjo returned to the dais at 10:00 p.m.

5.3 PUBLIC HEARING (PUBLISHED NOTICE) TO CONSIDER FISCAL YEAR 2022/23 ASSESSMENTS FOR THE LANDSCAPE AND LIGHTING MAINTENANCE DISTRICT NO. 93-1 WOODFIELD PARK MAINTENANCE ZONE

Mayor Dhaliwal recused himself at 10:00 p.m., following the vote of Item 5.2, due to declared conflict of interest as noted in Item 1.8. Vice Mayor Lazard presided over the matter.

Deputy Finance Director Thomas Hedegard provided the presentation. A question and answer period ensued. Vice Mayor Lazard opened the public hearing. There were no speakers. Vice Mayor Lazard closed the public hearing.

On a motion by Vice Mayor Lazard, seconded by Councilmember Torres-O'Callaghan the City Council considered the following:

1. Held a public hearing; and
2. **Adopted Resolution 22-5104** the Final Engineer's Report and Ordering the Levy and Collection of Assessments for the

Landscape and Lighting Maintenance District No. 93-1 Woodfield Park Maintenance Zone for Fiscal Year 2022/23; Proposed Annual Assessment for FY 2022/23 not to exceed \$123.90.

Ayes: Akinjo, Diallo, Torres-O’Callaghan and Lazard
Noes: None
Absent: None
Abstain: Dhaliwal (due to his residence within the Landscape and Lighting Maintenance District No. 93-1 Woodfield Park Maintenance Zone area)

Mayor Dhaliwal returned to the dais at 10:03 p.m.

6. COUNCIL COMMUNICATIONS

- 6.1 MAYOR DHALI WAL REFERRAL - Appoint Three (3) Members to the Senior Advisory Commission, with Term Ending, June 30, 2025
- Three (3) Applications Received

Mayor Dhaliwal made the following appointment:

<u>Senior Advisory Commission</u>	<u>Term Expires</u>
Teresa Provencio	June 30, 2025
Nadine White	June 30, 2025
Larry Belfield	June 30, 2025

On a motion by Vice Mayor Torres-O’Callaghan, seconded by Councilmember Akinjo, the City Council approved the appointment made by Mayor Dhaliwal as noted above.

Ayes: Akinjo, Diallo, Lazard, Torres-O’Callaghan, and Dhaliwal
Noes: None
Absent: None
Abstain: None

- 6.2 MAYOR DHALI WAL REFERRAL – Reappoint Marianne Hope Datoc to the San Joaquin County Mosquito & Vector Control District Board of Trustees, to Complete Term Ending December 31, 2024

Mayor Dhaliwal made the following reappointment:

<u>SJC Mosquito & Vector Control District</u>	<u>Term Expires</u>
Marianne Hope G. Datoc	December 31, 2024

On a motion by Councilmember Akinjo, seconded by Vice Mayor Torres-O’Callaghan, the City Council approved the appointment made by Mayor Dhaliwal as noted above.

Ayes: Akinjo, Diallo, Lazard, Torres-O'Callaghan, and Dhaliwal
Noes: None
Absent: None
Abstain: None

6.3 MAYOR & COUNCILMEMBER COMMITTEE REPORT(S)

Councilmember Akinjo gave an overview of topics discussed during his attendance to the Cal Cities Environmental Quality Policy Committee and Tri Valley-San Joaquin Valley Regional Rail / Valley Link meetings.

6.4 MAYOR & COUNCILMEMBER COMMENT(S)

Councilmember Torres-O'Callaghan congratulated recent high school, middle school and kindergarten graduates. Councilmember Diallo expressed appreciation to the San Joaquin County Sheriff's Office for their service to the City of Lathrop over the past 33 years, and the Lathrop-Manteca Fire District and incoming Lathrop Police Department for their service to the community. Councilmember Diallo asked for an update on the CDBG projects and the City's Travel Reimbursement Policy. Assistant City Manager Michael King responded to the questions, and City Clerk Teresa Vargas provided an update on the status of the Travel Reimbursement Policy. Councilmember Akinjo expressed the importance of public engagement and working in a collaborate manner. Vice Mayor Lazard expressed appreciation to retiring City Engineer Glenn Gebhardt for his years of service with the city. Mayor Dhaliwal echoed similar sentiments; expressed appreciation to the San Joaquin County Sheriff's Office and retiring City Engineer Glenn Gebhardt for their service to the City of Lathrop.

7. **ADJOURNMENT** – There being no further business, Mayor Dhaliwal adjourned the meeting at 10:18 p.m.



Teresa Vargas, MMC
Government Services Director/City Clerk

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ITEM: ACCEPTANCE OF THE CITY OF LATHROP ANNUAL COMPREHENSIVE FINANCIAL REPORT (ACFR) FOR THE FISCAL YEAR ENDING JUNE 30, 2021

RECOMMENDATION: Adopt a Resolution Accepting the City of Lathrop Annual Comprehensive Financial Report (ACFR) for the Fiscal Year Ending June 30, 2021

SUMMARY:

The City's auditor, Lance, Soll & Lunghard, LLP, has completed the review of the annual financial statements for the fiscal year ending June 30, 2021. The audited financial statements are incorporated into an Annual Comprehensive Financial Report (ACFR). The auditors have issued an unmodified ("clean") audit opinion. An unmodified opinion indicates that the financial data of the City is fairly presented in accordance with accounting principles generally accepted in the United States of America and the standards applicable to financial audits contained in Government Audit Standards, issued by the Comptroller General of the United States. These standards require that they plan and perform the audits to obtain reasonable assurance as to whether the financial statements are free of material misstatement.

In addition to the opinion letter included in the ACFR document, Lance, Soll & Lunghard, LLP has prepared two separate reports on the required communications and the Memorandum on Internal Control (MOIC) to the City Council. Staff received the finalized required communication report and the finalized MOIC from Lance, Soll & Lunghard, LLP on June 29, 2022. The purpose of these reports to the City Council is to communicate the scope of audit procedures performed, significant findings, and other information, such as any disagreements with management, audit adjustments, and significant estimates that have not been communicated in the audited financial statements.

BACKGROUND:

Best financial practices as well as various financing covenants and regulations associated with restricted funding sources require the City to publish a complete set of financial statements each year presented in conformance with Generally Accepted Accounting Principles (GAAP). The Government Code of the State of California requires general law cities, such as the City of Lathrop, to have its financial statements audited by an independent certified public accountant. Accordingly, this year's audit was completed by the accounting firm of Lance, Soll & Lunghard, LLP. The firm was contracted to render an opinion of the City's financial statements in accordance with auditing standards generally accepted in the United States of America. To ensure complete independence, Lance, Soll & Lunghard, LLP presents the results of their assessment of the adequacy of internal accounting controls and the quality of financial reporting directly to the City Council.

CITY MANAGER'S REPORT
JULY 11, 2022 CITY COUNCIL REGULAR MEETING
ACCEPT THE CITY OF LATHROP ANNUAL COMPREHENSIVE FINANCIAL
REPORT (ACFR) FOR THE FISCAL YEAR ENDING JUNE 30, 2021

PAGE 2

The Annual Comprehensive Financial Report (ACFR) for the fiscal year ended June 30, 2021 has been prepared by the City and audited by the certified public accounting firm of Lance, Soll & Lunghard, LLP. The ACFR and audit of the City's financial statements were completed on June 29, 2022, and posted on the City's website at that time. Lance, Soll & Lunghard, LLP has issued an unmodified ("clean") opinion of the ACFR which states that the financial statements are presented fairly, in all material respects.

In addition to the opinion letter included in the ACFR document, Lance, Soll & Lunghard, LLP has prepared two separate reports on the required communications and the Memorandum on Internal Control (MOIC) to the City Council. Staff received the finalized required communication report and the finalized MOIC from Lance, Soll & Lunghard, LLP on June 29, 2022. The purpose of these reports to the City Council is to communicate the scope of audit procedures performed, significant findings, and other information, such as any disagreements with management, audit adjustments, and significant estimates that have not been communicated in the audited financial statements.

Following completion of the ACFR, it was submitted to the Governmental Finance Officers Association (GFOA) for the Certificate for Excellence in Financial Reporting program. The GFOA is a nationally recognized nonprofit professional association serving more than 20,000 finance professionals in the United States and Canada, and the Certificate of Achievement is the highest form of recognition in the area of governmental accounting and financial reporting. The City of Lathrop has been awarded the prestigious Certificate for Excellence in Financial Reporting for 24 consecutive years. A Certificate of Achievement is valid for a period of one year only.

The City's financial statements provide information about the finances of the City in its entirety, as well as information about individual funds. The ACFR is organized into the three sections summarized below.

- The Introductory section includes this transmittal letter and general information on the City's government structure and services provided. It includes a list of principal officials, an organizational chart, and the Government Finance Officers Associations (GFOA) Certificate of Achievement for Excellence in Financial Reporting.
- The Financial section contains the independent auditor's report on the financial statement audit, the MD&A, basic financial statements, required supplementary information, and combined and individual fund presentations and supplementary information.
- The Statistical section includes selected financial and demographic information generally presented on a multi-year basis. This information includes financial

CITY MANAGER'S REPORT
JULY 11, 2022 CITY COUNCIL REGULAR MEETING
ACCEPT THE CITY OF LATHROP ANNUAL COMPREHENSIVE FINANCIAL
REPORT (ACFR) FOR THE FISCAL YEAR ENDING JUNE 30, 2021

PAGE 3

trends, revenue capacity, debt capacity, demographics and economic and operating information.

REASON FOR RECOMMENDATION:

The auditors have issued an unmodified ("clean") audit opinion. An unmodified opinion indicates that the financial data of the City is fairly presented in accordance with accounting principles generally accepted in the United States of America and the standards applicable to financial audits contained in Government Audit Standards, issued by the Comptroller General of the United States.

FISCAL IMPACT:

There is no fiscal impact associated with this action. Unmodified audit reports are an indication that City funds are being spent appropriately and as intended by the City Council, grantor agencies, and federal and State laws. They also help maintain the City's favorable ratings for current and future debt issuances.

ATTACHMENTS:

- A. Resolution Accepting the City of Lathrop Annual Comprehensive Financial Report (ACFR) for Fiscal Year Ending June 30, 2021.
- B. City of Lathrop Annual Comprehensive Financial Report (ACFR) for the Fiscal Year Ending June 30, 2021.
- C. City of Lathrop Memorandum on Internal Control for the Fiscal Year Ending June 30, 2021
- D. City of Lathrop June 30, 2021 Required Communications

CITY MANAGER'S REPORT
JULY 11, 2022 CITY COUNCIL REGULAR MEETING
ACCEPT THE CITY OF LATHROP ANNUAL COMPREHENSIVE FINANCIAL
REPORT (ACFR) FOR THE FISCAL YEAR ENDING JUNE 30, 2021

APPROVALS:



Thomas Hedegard
Deputy Finance Director

7/5/2022

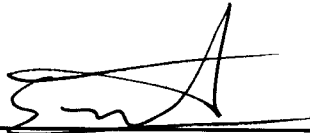
Date



Cari James
Director of Finance

7/5/2022

Date



Salvador Navarrete
City Attorney

7-5-2022

Date



Stephen J Salvatore
City Manager

7.5.22

Date

RESOLUTION NO. 22 - _____

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LATHROP
ACCEPTING THE ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

WHEREAS, the financial statements of the City of Lathrop for the fiscal year ended June 30, 2021, have been prepared by the City's Finance Department; and

WHEREAS, the annual financial statements were examined by the independent public accounting firm of Lance, Soll & Lunghard, LLP; and

WHEREAS, the City prepared the Annual Comprehensive Financial Report for the fiscal year ended June 30, 2021 and the auditor's opinion is included therein; and

WHEREAS, it is the opinion of the auditors that the financial statements present fairly the financial position of the City as of June 30, 2021, and that the statements were prepared in accordance with accounting principles generally accepted in the United States of America; and

WHEREAS, the auditors have issued an unmodified ("clean") audit opinion; and

WHEREAS, in addition to the opinion letter included in the CAFR document, Lance, Soll & Lunghard, LLP has prepared two separate reports on the required communications and the Memorandum on Internal Control (MOIC) to the City Council. Staff received the finalized required communication report and the finalized MOIC from Lance, Soll & Lunghard, LLP on June 29, 2022.

NOW, THEREFORE, BE IT RESOLVED that the City Council does hereby accept the Annual Comprehensive Financial Report for the Fiscal Year ended June 30, 2021.

The foregoing resolution was passed and adopted this 11th day of July 2022, by the following vote of the City Council, to wit:

AYES:

NOES:

ABSENT:


ABSTAIN:

Sonny Dhaliwal, Mayor

ATTEST:

APPROVED AS TO FORM:

Teresa Vargas, City Clerk



Salvador Navarrete, City Attorney

City of Lathrop

390 Towne Centre Drive
Lathrop, CA 95330
<https://www.ci.lathrop.ca.us/>



ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED JUNE 30, 2021

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CITY OF
LATHROP, CALIFORNIA

**ANNUAL COMPREHENSIVE FINANCIAL REPORT
FISCAL YEAR ENDED JUNE 30, 2021**

Prepared
By
The Finance Department

Cari James
Director of Finance

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CITY OF LATHROP, CALIFORNIA
 ANNUAL COMPREHENSIVE FINANCIAL REPORT
 FISCAL YEAR ENDED JUNE 30, 2021

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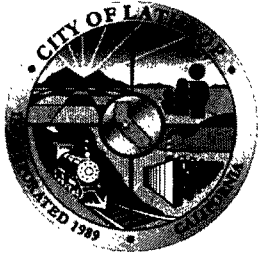
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City of Lathrop

Department of Finance
390 Towne Centre Drive
Lathrop, California 95330
209-941-7320
www.ci.lathrop.ca.us

June 24, 2022

***To the Honorable Mayor, Members of the City Council and Citizens of Lathrop
Lathrop, California 95330***

The Annual Comprehensive Financial Report of the City of Lathrop for the fiscal year (FY) ended June 30, 2021 is hereby submitted. Responsibility for both the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with the City of Lathrop. To the best of our knowledge and belief, the enclosed data is accurate in all material respects and is reported in a manner that presents fairly the financial position and results of operations of the various funds of the City of Lathrop. All disclosures necessary to enable the reader to gain an understanding of the City's financial activities have been included.

This Annual Comprehensive Financial Report includes a summary of funds for the City of Lathrop and reports all activities considered to be a part of, controlled by, and dependent on the City. The accounts of the City are organized on the basis of fund accounting with each fund considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, deferred outflows/ inflows of resources, fund equity, revenues and expenditures, or expenses as appropriate. Government resources are allocated to, and accounted for, in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled.

The Annual Comprehensive Financial Report is prepared in accordance with Generally Accepted Accounting Principles (GAAP) as set forth in pronouncements by the National Council of Governmental Accounting (NCGA) and the Governmental Accounting Standards Board (GASB) and includes the report of the City's independent certified public accountants, Lance, Soll and Lunghard, LLP. Based on the audit, the independent auditors concluded that there was reasonable basis for rendering an unmodified opinion which states that the City's financial statements for the fiscal year ended June 30, 2021, are fairly presented in conformity with GAAP. The independent auditors report is presented as the first component of the financial section of this report.

Management's discussion and analysis (MD&A) is required supplementary information and provides information and analysis that users need to interpret the basic financial statements. This transmittal letter is designed to complement the MD&A, and, therefore, should be read with it. The City's MD&A can be found immediately following the independent auditor's report.

INTERNAL CONTROLS

To provide a reasonable basis for making these representations, City management has established a comprehensive internal control framework that is designed to ensure that the assets of the government are protected from loss, theft, or misuse and to ensure that adequate accounting data are compiled to allow for the preparation of financial statements in conformity with GAAP in the United States of America.

The internal control structure is designed to provide reasonable, but not absolute, assurance these objectives are met. The concept of reasonable assurance recognizes that (1) the cost of control should not exceed the benefits likely to be derived from the control, and (2) the valuation of costs and benefits requires estimates and judgments by management. All internal control evaluations occur within the above stated framework. We believe our internal accounting controls adequately safeguard assets and provide reasonable assurance that financial transactions are properly recorded.

INDEPENDENT AUDIT REPORT

The City Council is responsible for: 1) assuring the City administration fulfills its responsibilities in the preparation of the financial statements and 2) engaging certified public accountants to ensure sound audit and the accounting principles are applied in financial reporting.

The Government Code of the State of California requires general law cities, such as the City of Lathrop, to have its financial statements audited by an independent certified public accountant. Accordingly, this year's audit was completed by the accounting firm of Lance, Soll and Lunghard, LLP. The firm was engaged by the City Administration to render an opinion of the City's financial statements in accordance with auditing standards generally accepted in the United States of America. To ensure complete independence, Lance, Soll and Lunghard, LLP presents the results of their assessment of the adequacy of internal accounting controls and the quality of financial reporting directly to the City Council. The auditor's report on the basic financial statements is the first item in the accompanying Financial Section.

In addition to meeting the requirements set forth in state statutes, the audit was also designed to meet the requirements of the Federal Single Audit Act, Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (Uniform Guidance). The standards governing Single Audit engagements require the independent auditor to report not only on the fair presentation of the financial statements, but also on the audited government's internal controls and compliance with legal requirements.

REPORT ORGANIZATION:

The report is organized in three sections: introductory, financial, and statistical.

1. The Introductory section includes this transmittal letter and general information on the City's government structure and services provided. It includes a list of principal officials, an organizational chart, and the Government Finance Officers Associations (GFOA) Certificate of Achievement for Excellence in Financial Reporting.
2. The Financial section contains the independent auditor's report on the financial statement audit, the MD&A, basic financial statements, required supplementary information, and combined and individual fund presentations and supplementary information.
3. The Statistical section includes selected financial and demographic information generally presented on a multi-year basis. This information includes financial trends, revenue capacity, debt capacity, demographics and economic and operating information.

PROFILE OF LATHROP

The City of Lathrop encompasses approximately 22 square miles. The City of Lathrop is located in San Joaquin County at the center of the Northern California metro market, close to the San Francisco Bay Area and Greater Sacramento regions, at the interchange of three major freeways: Interstate 5 (I-5), Interstate 205 (I-205), and the Highway 120 Freeway. As of January 1, 2021, the City had an estimated population of 28,503.

The City of Lathrop is a general-law city incorporated under California law July 1, 1989. The City operates under the City Council / Manager form of government. Beginning with the municipal election in November 1996, the position of the Mayor is elected for a two-year term. Four Council Members are elected at-large and serve alternating four-year terms. Every two years in December, the Mayor and Council Members select a Council Member to serve as Vice-Mayor. The City Manager also serves as City Treasurer and the City Clerk is appointed by the City Manager. All municipal elections are non-partisan.

The City of Lathrop provides a wide range of municipal services, including police (provided under contract by the San Joaquin County Sheriff's Department), water and sewer utilities, street maintenance, public transportation, parks and recreation, planning, building, code enforcement, and other general government services.

Fire services such as fire suppression and prevention are provided for the City by Lathrop-Manteca Fire Protection District and are funded separately by the Fire District. The Fire District provides specialized equipment and trained personnel 24 hours a day for emergency assistance to all residents. The Fire District and the City work together for the mutual benefit of both agencies and the citizens they serve.

ECONOMIC CONDITION AND FINANCIAL OUTLOOK

Historically, Lathrop has been an agricultural-based community, however, the continuing dynamic outward growth of the San Francisco Bay Area has pushed industrial, warehousing, and logistics growth into the Northern San Joaquin Valley. This has benefited Lathrop due to its strategic location at the intersection of three major freeways. The City continues to experience a period of growth with consistently strong demand in residential construction to accommodate continuing job growth in the Northern San Joaquin Valley and in the neighboring Tri Valley Area of the East Bay. Permit issuance remained strong in FY 2020/21 with building permits continuing to increase year over year. Revenues, such as property tax, development related fees, community facility district revenues and sales tax are all positively impacted from increased development activity either directly from fees received or indirectly due to increased population.

The City has recently begun to enjoy a strong economic base from years of smart growth and planning initiatives resulting in stable property tax revenue, modest transient occupancy taxes and diverse sales tax revenues. The City's sales tax revenues remain stable and, over the past several years, have continued to experience annual increases. The City's sales tax revenues are expected to show modest annual increases as population and consumer activity continue to rise and businesses continue to view Lathrop as an attractive location.

Like all government agencies throughout California, the City is faced with increased ongoing annual operating costs and rising retirement related liabilities. For Lathrop, some of these challenges include increased funding needs for pavement maintenance, facility and park maintenance, new programs and departments, additional personnel, retiree health care costs, and rising pension costs due to new funding policies adopted by the California Public Employees Retirement System (CalPERS). While the City has been successful over the years in balancing these issues with its strategic use of contract staffing and services, the City will continue to experience rising costs. Additionally, with the anticipation of significant impacts to revenues in the coming year, coupled with ongoing growth in expenditures over the next five years, the City will be challenged.

Sales tax growth in Lathrop was moored to commercial development throughout 2021 and is expected to grow slowly into 2022. This above average growth is the sign of recovery occurring as we emerge out of the early days of the pandemic. The City is currently navigating a situation that has not been encountered in recent history. The ability to budget conservatively has paid dividends with the uncertainty that has come with the COVID-19 pandemic. This creates challenges but we remain vigilantly optimistic about Lathrop's long-term outlook. The City's future looks bright; with the creation of the City's own Police Department opening in July of 2022.

City Council and Staff have been working diligently for the past decade or so, on achieving financial stability and are confident that today is the ideal time for Lathrop to transition to a City Police Department. A City Police Department will provide the community with more officers, personalized services, and predictable costs.

BALANCED BUDGET

The City's Budget and Fiscal Policy requires the City to maintain a balanced General Fund budget over the annual period of the financial plan. This means that each fiscal year, current revenues must meet or exceed operating expenditures, including debt service. Use of fund balance commitments to offset non-operating expenditures may allow for current expenditures to exceed current revenues in the fiscal year. City staff presents General Fund budgets for City Council consideration that maintain an unassigned fund balance between 10-50% of the annual operating appropriations and transfers. Lathrop maintains adequate fund balances for emergencies in a majority of its governmental operations funds and proprietary funds.

The adopted budget serves as the foundation for the City of Lathrop's financial planning and control system. All departments of the City submit requests for appropriations to the City Manager. The City Manager uses these requests as a starting point for developing a proposed budget. The Council holds public hearings on the proposed budget and then ultimately adopts a formal budget. The budget is adopted by fund, department, program, and line-item.

The Council periodically reviews the City's actual financial activity in relation to the original budget, and as necessary, adjustments are made to ensure that expenditures are not outpacing anticipated revenues. The level of budgetary control (the level at which expenditures cannot legally exceed the appropriated amount) is at the fund and department level with more stringent control over capital assets and fund balance categories, which are maintained at the line item level. The City Council must approve amendments or transfers of appropriations between funds or departments as well as items related to capital assets or fund balances. The City Council has delegated authority to the City Manager to approve transfers of appropriations between programs and divisions within a City department and between appropriation units (e.g., salaries and benefits, services and supplies, and capital outlay) within programs, excluding special designation or project appropriations.

LONG-TERM FINANCIAL PLANNING

The City incorporates long-term financial planning into its budget process in several ways. Each year, during the budget process the City Council receives an updated General Fund Ten-Year Forecast and CIP Five-Year Forecast that includes all special revenue funds associated with each project. The long-term financial model used for the General Fund and CIP looks forward ten years, because of the volatile nature of tax revenues in a commercial growth-based economy, and various one-time special revenue funds associated with development activity making it difficult to predict revenues with any certainty beyond the immediate term. The forecast is used as a tool and maintained by Finance staff.

These projections allow management to see what the future could look like given a set of assumptions and is evaluated in the context of whether decisions are sustainable over the long term. The ten-year financial forecast is a tool for strategic decision making and presents further context for balancing short-term and long-term goals and provides an "order of magnitude" feel for the General Fund's ability to continue services and preserve fiscal sustainability. Management encourages its departments to project their resource needs for a period longer than the traditional annual budget. In addition, the City faces increasing expenses in several areas of operations, including the creation of the Police Department. The City has elected to proactively address its unfunded OPEB obligation by establishing an irrevocable trust and significantly increasing its contributions. At the same time, rising pension contribution requirements, while helping to reduce the unfunded pension liability, result in a decrease of financial resources available for other uses. The City will need to continue to explore options to increase its revenue base, while keeping expenses manageable.

COVID-19 will have a lasting impact over the course of several years, possibly beyond the scale of the Great Recession. The significant revenue impacts to sales tax and TOT will likely continue through FY 2021/22 with gradual recovery, and full recovery back to FY 2018/19 revenue levels not anticipated until FY 2024/25. Property tax revenue has not been affected yet as the assessed values do not show the impact of economic volatility in a short period. Moreover, low interest rates and a short supply of homes available for sale has kept the local real estate market strong and robust. Vulnerable to an economic downturn are sales tax, TOT and development-related revenues. Over time, these revenue sources will continue to cause significant year-to-year variances and create challenges for long-term revenue forecasting.

Lastly, on November 6, 2012, the Citizens of Lathrop approved Measure C by 77%. Measure C is a general purpose 1% additional sales tax Measure to be used for the purpose of maintaining and enhancing essential City services, such as police and fire protection and youth and senior services within the City. During FY 2020/21, Measure C supported personnel and operating expenditures to manage the Lathrop Generations Center, a multipurpose facility aimed to promote healthy recreational opportunities for our youth. Furthermore, Measure C funded additional Lathrop Police personnel to strengthen prevention and intervention services around the community.

The Government Finance Officers Association of the United States and Canada (GFOA) has awarded the Certificate of Achievement for Excellence in Financial Reporting to City of Lathrop for its annual comprehensive financial report (ACFR) for the fiscal year ended June 30, 2020. The ACFR has been judged by an impartial panel to meet the uppermost standards of the program, which includes demonstrating a constructive "spirit of full disclosure" to clearly communicate its financial story and motivate potential users and user groups to read the ACFR. The Certificate of Achievement is the highest form of recognition in the area of governmental accounting and financial reporting, and its attainment represents a significant accomplishment by a government and its management. This was the 24th consecutive year that the City of Lathrop has received this prestigious award.

A Certificate of Achievement is valid for a period of one year only. We believe that our current Annual Comprehensive Financial Report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

ACKNOWLEDGEMENTS

The preparation of the Annual Comprehensive Financial Report was made possible by the special efforts of the entire staff of the Finance Department, working in conjunction with the City's independent auditors and departmental staff. We would like to express our appreciation to the Mayor and City Councilmembers for their continued efforts in stewarding the financial operations of the City in a responsible and enterprising manner.

Respectfully submitted,



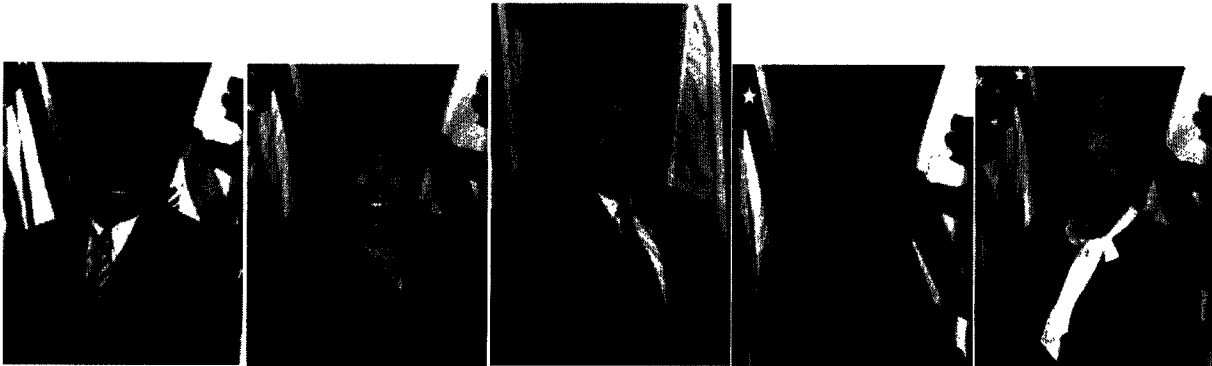
Stephen J. Salvatore
City Manager



Cari James
Director of Finance

City of Lathrop Organizational Chart FY 2020-21

CITIZENS OF LATHROP



Paul Akinjo
Councilmember

Jennifer Torres-
O'Callaghan
Vice Mayor

Sonny Dhaliwal
Mayor

Minnie Diallo
Councilmember

Diane Lazard
Councilmember



Commissions

City Manager

City Attorney

Government Services &
City Clerk

Human Resources

Finance

Information Technology

Public Works

Community Development

Parks, Recreation &
Maintenance Services

Police Department

DIRECTORY OF OFFICIALS AND ADVISORY BODIES

CITY COUNCIL

Sonny Dhaliwal, Mayor
Jennifer Torres-O'Callaghan, Council Member
Paul Akinjo, Council Member
Minnie Diallo, Council Member
Diane Lazard, Council Member

ADVISORY BODIES

Lathrop/Manteca Fire District
Measure C Oversight Committee
Parks and Recreation Commission
Planning Commission
Senior Advisory Commission
Youth Advisory Commission

APPOINTED OFFICIALS AND DEPARTMENT/DIVISION HEADS

City Manager/ Treasurer	Stephen J. Salvatore
City Attorney	Salvador Navarrete
Assistant City Manager	Michael King
City Engineer	Glenn Gebhardt
Director of Government Services/ City Clerk	Teresa Vargas
Director of Finance	Cari James
Human Resources Director	Theresa Roland
Parks, Recreation & Maintenance Services Director	Todd Sebastian
Chief of Police	Raymond Bechler
Director of Community Development	Mark Meissner



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**City of Lathrop
California**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2020

Christopher P. Morill

Executive Director/CEO



INDEPENDENT AUDITORS' REPORT

To the Honorable Mayor and Members of the City Council
City of Lathrop, California

Report on the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of City of Lathrop, California, (the City) as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City, as of June 30, 2021, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the date of the financial statements.



To the Honorable Mayor and Members of the City Council
City of Lathrop, California

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if, there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Reporting Responsibilities

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the budgetary comparison schedules for the general fund and major special revenue funds, the schedule of proportionate share of the net pension liability, the schedule of plan contributions, the schedule of changes in the net OPEB liability and related ratios, and the schedule of OPEB plan contributions, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.



To the Honorable Mayor and Members of the City Council
City of Lathrop, California

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The combining and individual fund financial statements, and budgetary schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining and individual fund financial statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements and schedules are fairly stated, in all material respects in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory section and statistical section but does not include the basic financial statements and our auditor's report thereon. Our opinions on the financial statements does not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

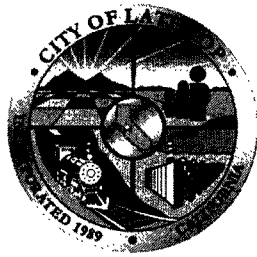
Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 24, 2022, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

A handwritten signature in cursive script that reads "Lance, Soll & Loughard, LLP".

Sacramento, California
June 24, 2022

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City of Lathrop

Department of Finance
390 Towne Centre Drive
Lathrop, California 95330
209-941-7320
www.ci.lathrop.ca.us

June 24, 2022

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the City of Lathrop, we offer readers of the City of Lathrop's (City) financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended June 30, 2021. Please read the information presented in conjunction with additional information that we have furnished in our letter of transmittal, beginning on page vi, and the financial statements and disclosure notes beginning on page 41.

FINANCIAL HIGHLIGHTS

- The assets and deferred outflows of resources of the City exceeded its liabilities and deferred inflows of resources at June 30, 2021 by \$577.4 million (net position). Of this amount, \$95.9 million (unrestricted net position) may be used to meet the City's ongoing obligations to residents and creditors.
- During the fiscal year, the City's governmental activities revenues exceeded expenses by \$47.4 million due in large part to \$18.2 million in sales and use taxes collected in the Fiscal Year.
- The total revenue from all sources increased \$10.7 million from the prior year due to the recovering impacts associated with the coronavirus restrictions at the State and Federal level.
- The General Fund reported excess revenues over expenditures (including transfers) of \$.4 million, thereby increasing the fund balance.
- Sales and use tax collections increased by \$8.4 million, a 47.9 percent increase from the prior year.
- At June 30, 2021, the City's governmental funds reported combined ending fund balances of \$142.8 million, an increase of \$37.0 million in comparison with June 30, 2020. Of this \$142.8 million total amount, \$5.9 million or 4.1 percent is unassigned fund balance.
- At June 30, 2021, the unassigned fund balance for the General Fund was \$6.7 million, compared to last year's unassigned actual fund balance of \$4.3 million. The increase is due to general fund revenues recovering from the coronavirus pandemic.

OVERVIEW OF THE FINANCIAL STATEMENTS

This Management's Discussion and Analysis is intended to serve as an introduction to the financial statements of the City. This comprehensive annual financial report is comprised of five parts: (1) this management's discussion and analysis (Pages 5 – 17), (2) the basic financial statements and notes to the financial statements (Pages 21 - 72), (3) statements of revenue, expenditures and changes in fund balance-budget to actual of major governmental funds (Pages 80 - 86), and postemployment benefits other than pensions trend information (Note 9, Pages 74 – 79), (4) other combining statements for non-major governmental funds and agency funds (Pages 100 - 157) and (5) the statistical section (Pages 160 - 191).

The basic financial statements include two different views of the City's financial position. The government-wide financial statements provide both long-term and short-term information about the City's overall financial status.

The City's government-wide basic financial statements are described below with information in the accompanying text:

- **Statement of Net Position** – a statement that combines the financial position as of June 30, 2021 for all activities on a government-wide basis.
- **Statement of Activities** – a statement that combines the changes in financial position for the fiscal year ended June 30, 2021 on a government-wide basis.

Fund financial statements focus on individual parts of the City government, reporting the City's operations in more detail than the government-wide statements.

- **Statements for Governmental Funds** – these present the major governmental funds such as the general fund, developers projects special revenue fund, capital facilities fee special revenue fund, building and safety special revenue fund, development engineering special revenue fund, and all other governmental funds.
- **Statements for Business-type Funds** – these present proprietary funds, such as the City's water and sewer utility enterprise funds.

The fund financial statements are described below with information in the accompanying text:

- **Governmental funds** statements tell how general government services, such as police and public works, were financed in the short-term, as well as what remains for future spending.
- **Proprietary funds** statements offer short and long-term financial information about the activities the City operates like businesses, such as the water and sewer utilities.
- **Fiduciary funds** statements are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the City's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

The financial statements also include notes that explain the information in the financial statements and provide more detailed data. In addition to the required elements, combining statements are presented that provide details about the City's non-major governmental funds and agency funds, each of which are presented in consolidated columns in the basic financial statements.

Government-wide financial statements

The government-wide financial statements are designed to provide readers with a broad overview of the City's finances using accounting methods similar to a private-sector business.

The **statement of net position** presents information on all the City's assets, liabilities, and deferred outflows/inflows on resources with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The **statement of activities** presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g. uncollected taxes and earned but unused compensated absences).

Both of these government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the City include general government, community development, public safety, public works, culture and leisure, and debt service. The business-type activities of the City include the City's water and sewer utility enterprise functions.

The government-wide financial statements include the operations of the City itself and the blended component unit of the Lathrop Public Facilities Financing Corporation. There are no discrete or component units. The government-wide financial statements can be found on Pages 21 – 23 of this report.

Fund financial statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives, or as required by legal enabling legislation. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance related legal requirements. All of the funds of the City can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and government-wide activities.

The City maintained 42 individual governmental funds in 2021. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in funds balances for the general fund, developers projects special revenue fund, capital facilities fee special revenue fund, building and safety special revenue fund, development engineering special revenue fund, all of which are designated as major funds. Data from the remaining 37 non-major governmental funds are shown as other supplementary information.

The City adopts an annual appropriated budget for all of its funds. A budgetary comparison compliance schedule is provided for each of the major funds and a like schedule is provided for the non-major governmental funds shown as other supplementary information.

The governmental fund financial statements are found on Pages 26 - 33 of this report.

Proprietary funds. Proprietary funds provide the same type of information as the government-wide business-type activity financial statements, only in more detail, and are used to account for services for which customer fees are intended to finance the costs of operations. There are two types of proprietary funds – internal service funds and enterprise funds. Internal service funds account for services rendered between City departments. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The City has one internal service fund in its fund structure, which is used to quantify compensated absences activities between departments. The City uses enterprise funds to account for its water and sewer utility functions. These two major funds' financial statements are shown individually in the front of this report.

The basic proprietary fund financial statements can be found on Pages 34 – 36 of this report.

Fiduciary funds. Fiduciary or agency funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the City's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The City has 12 fiduciary funds. The fiduciary fund financial statements can be found on Page 38 – 39 of this report.

Notes to the financial statements

The notes provide additional information that are essential to a full understanding of the data provided in the government-wide, governmental, proprietary, and fiduciary fund financial statements. The notes to the financial statements are found on Pages 41 - 72 of this report.

Required and other information

Additional information is included that provides both more detail, and complements the financial data provided in the previous financial statements. The combining statements, referred to earlier in connection with non-major governmental funds, are presented immediately following the required supplementary information. Combining and individual fund statements on the City's 37 non-major governmental funds and 12 fiduciary funds are not a required part of the basic financial statements and are presented as other supplementary information. Original and final adopted budgets compared to actual financial information for each fund is included in this section. Combining and individual fund statements and schedules can be found on Pages 92 - 157 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Summary of Net Position

As noted earlier, net position may serve as a useful indicator of a government's financial position since it represents the difference between the City's resources and its obligations. In the case of the City, assets exceeded liabilities by \$577 million at the close of Fiscal Year 2020/21.

Compared to the previous year, the City's total net position increased by 12.2 percent. This increase is primarily due to developer contributions of capital assets that took place in Fiscal Year 2020/21.

By far the largest portion of this year's net position reflects the City's investment in capital assets of \$375 million (e.g., utility system construction, utility plant improvements, water rights acquisition, land acquisition, building improvements, equipment, vehicles, roads and streets) less any related debt used to acquire those assets that is still outstanding. The City uses these capital assets to provide services to residents; consequently, these assets are not available for future spending. Although the City's net investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. Additional capital asset information can be found in the Capital Asset and Debt Administration section of this report.

A portion of the City's total net position represent resources that are subject to external and internal restrictions (Municipal Code and/or State mandates and reserves required by debt obligation covenants) on how they may be used. Restricted net position amount to \$105 million or 18.3 percent of total net position. The remaining balance of \$95.9 million (16.6 percent of total net position) is unrestricted and may be used to meet the City's ongoing obligations to residents and creditors.

The table below shows the government-wide assets, liabilities, deferred outflows/ inflows of resources and net position for both fiscal years ended June 30, 2020 and 2021.

City of Lathrop Summary of Net Position
For the Fiscal Years Ended June 30
(in Thousands)

	Governmental		Business-Type		Total Primary		Total Percent Change
	Activities		Activities		Government		
	2020	2021	2020	2021	2020	2021	
Assets:							
Capital assets	\$ 209,561	\$ 221,944	\$ 180,233	\$ 184,986	\$ 389,794	\$ 406,930	4.40%
Other assets	125,064	163,284	49,248	58,165	174,312	221,449	27.04%
Total Assets	334,625	385,228	229,481	243,151	564,106	628,379	11.39%
Deferred Outflows							
Deferred Outflows Related to Pension & OPEB	2,564	2,310	212	288	2,776	2,598	-6.41%
Liabilities:							
Current liabilities	15,726	18,929	3,717	3,097	19,443	22,026	13.28%
Long-term liabilities	11,244	11,657	20,408	19,139	31,652	30,796	-2.70%
Total Liabilities	26,970	30,586	24,125	22,236	51,095	52,822	3.38%
Deferred Inflows							
Deferred Inflows Related to Pension & OPEB	989	630	62	86	1,051	716	-31.87%
Net Position:							
Net Investment							
in Capital Assets	206,211	218,894	160,481	166,718	366,692	385,612	5.16%
Restricted	16,013	103,965	1,652	1,651	17,665	105,616	497.88%
Unrestricted	87,006	33,463	43,373	52,748	130,379	86,211	-33.88%
Total Net Position	\$ 309,230	\$ 356,322	\$ 205,506	\$ 221,117	\$ 514,736	\$ 577,439	12.18%

At the end of the fiscal year, the City is able to report positive balances in all three categories of net position, both for the City as a whole, as well as for its separate governmental and business-type activities. Combined net position of the primary government increased by 12.18 percent this year, from \$514.7 million at June 30, 2020 to \$577.4 million at June 30, 2021.

Although the net position of the City's business-type activities are \$221.1 million, the City generally can only use net position to finance the continuing operations of the business-type activities.

Changes in net position

The City's total program expenses of \$62.7 million are less than the total revenues of \$127.5 million for an increase in net position as of June 30, 2021 of \$64.7 million. The table on the next page shows the summarized revenues and expenses for both fiscal years 2019/20 and 2020/21.

The City's fiscal year 2020/21 change in net position was 3.4 percent higher than fiscal year 2019/20, due to an increase of 9.1 percent in total revenues and an increase of 15.2 percent in total expenditures in fiscal year 2020/21. The expenditure increase is largely found in the governmental activities, which is a result of capital projects in the area.

Governmental program activities and general revenues of \$95.5 million and transfers in of \$1.8 million, supported expenses of \$48.1 million, for a total net increase in net position in tax-supported activities of \$49 million. The reason for the increase in the governmental net position is due to an increase in one-time capital contributions from development activity.

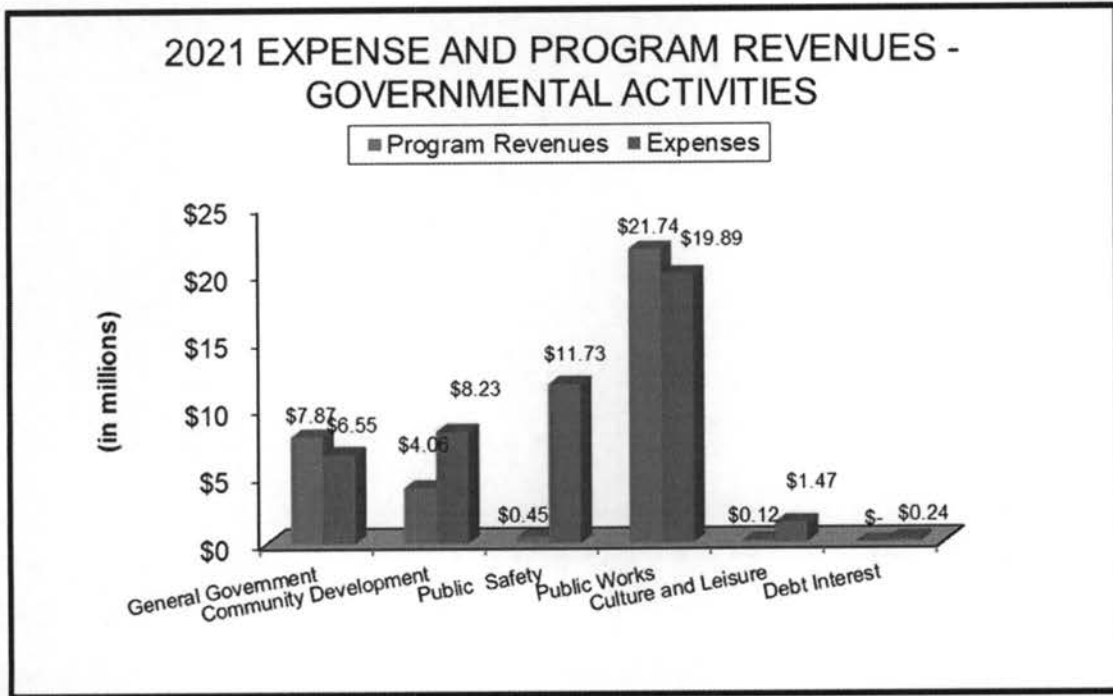
Business-type activities revenues of \$31.9 million supported expenses of \$14.7 million and transfers out of \$1.7 million, for a total change in net position in utility enterprise activities of \$15.5 million. The reason for the increase in the business-type net position is due to the continued growth of the City's customer base paired with developer contributions of capital assets. The increase of net position of \$15.5 million is available for future water and sewer improvement needs as required by projected City population increases and development needs.

**City of Lathrop Changes in Net Position
For the Fiscal Years Ended June 30
(in Thousands)**

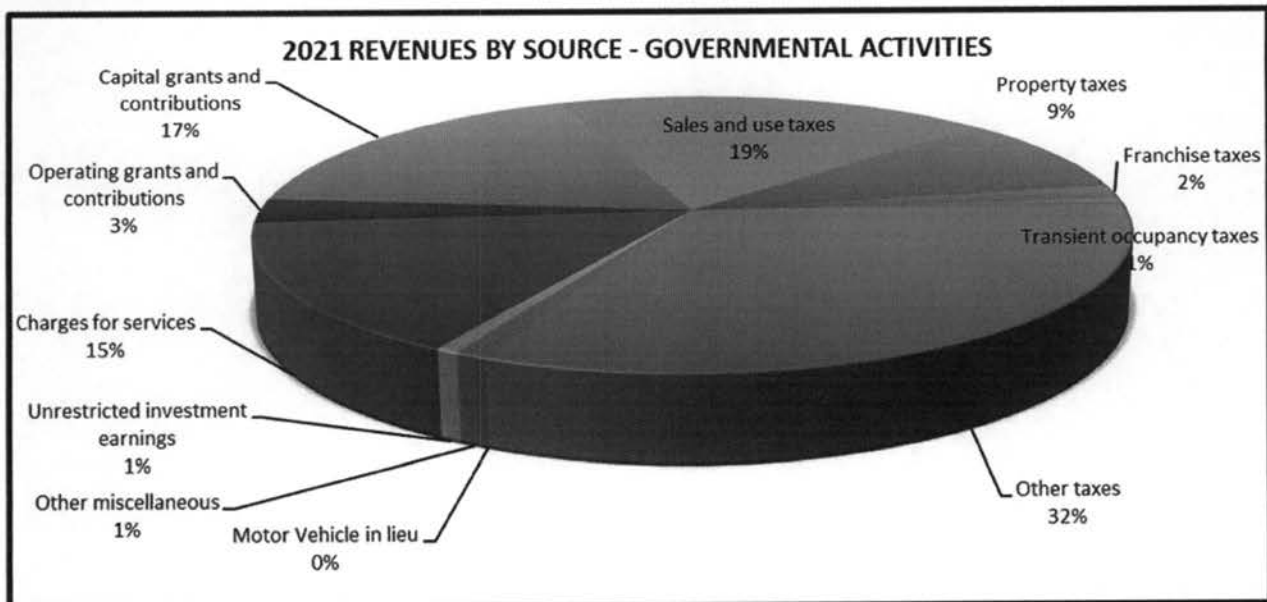
	Governmental		Business-Type		Total Primary		Total Percent Change
	Activities		Activities		Government		
	2020	2021	2020	2021	2020	2021	
Revenues:							
<i>Program revenues:</i>							
Charges for services	\$ 8,236	\$ 14,791	\$ 18,986	\$ 19,016	\$ 27,222	\$ 33,807	24.19%
Operating grants and contributions	6,106	2,710	-	-	6,106	2,710	-55.62%
Capital grants and contributions	43,292	16,740	11,692	6,863	54,984	23,603	-57.07%
<i>General revenues:</i>							
Sales and use taxes	12,696	18,190	-	-	12,696	18,190	43.27%
Property taxes	5,334	8,613	-	-	5,334	8,613	61.47%
Franchise taxes	1,241	1,531	4,910	5,692	6,151	7,223	17.43%
Transient occupancy taxes	583	739	-	-	583	739	26.76%
Other taxes	-	30,621	-	-	-	30,621	
Motor Vehicle in lieu	-	-	-	-	-	-	0.00%
Other miscellaneous	184	945	-	-	184	945	413.59%
Unrestricted investment earnings	2,786	701	741	364	3,527	1,065	-69.80%
Total Revenues	80,458	95,581	36,329	31,935	116,787	127,516	9.19%
Expenses:							
<i>Governmental activities:</i>							
General government	5,944	6,544	-	-	5,944	6,544	10.09%
Community development	1,318	8,228	-	-	1,318	8,228	524.28%
Public safety	12,121	11,729	-	-	12,121	11,729	-3.23%
Public works	19,196	19,893	-	-	19,196	19,893	3.63%
Culture and leisure	1,468	1,466	-	-	1,468	1,466	-0.14%
Interest on long-term debt	89	241	-	-	89	241	170.79%
<i>Business-type activities:</i>							
Water enterprise	-	-	6,906	6,767	6,906	6,767	-2.01%
Sewer enterprise	-	-	7,477	7,926	7,477	7,926	6.01%
Total expenses	40,136	48,101	14,383	14,693	54,519	62,794	15.18%
Excess before transfers	40,322	47,480	21,946	17,242	62,268	64,722	3.94%
Transfers	3,255	1,778	(3,255)	(1,778)	-	-	
Change in Net Position	43,577	49,258	18,691	15,464	62,268	64,722	3.94%
Net Position - Beginning	265,700	309,230	186,815	205,506	452,515	514,736	13.75%
Prior Period Adjustment	(47)	(2,166)	-	147	(47)	(2,019)	-
Net Position, Beginning, Restated	265,653	307,064	186,815	205,653	452,468	512,717	13.32%
Net Position - Ending	\$ 309,230	\$ 356,322	\$ 205,506	\$ 221,117	\$ 514,736	\$ 577,439	12.18%

Governmental Activities

Following are illustrative summaries of governmental activities separating program revenues and expenses. The difference between the program revenue and expense bars by activity illustrates the amount the respective activity is supported by general revenues (e.g. taxes or investment earnings).



Normally, governmental funds' expenditures match or exceed program revenues. Under full accrual accounting, developer contributions are program revenues, yet their contributed assets are not shown as a corresponding expense on the City's financial statements. Program revenues for public works excluding infrastructure contributions resulted in expenditures in excess of revenues. General government services delivery costs exceeded program revenues by \$1.3 million.



Revenues and expenditures in the governmental funds continue to increase as the population of Lathrop has grown. Property tax revenue is a major revenue source for the General Fund. During fiscal year 2020/21, property tax revenues increased by \$3.2 million.

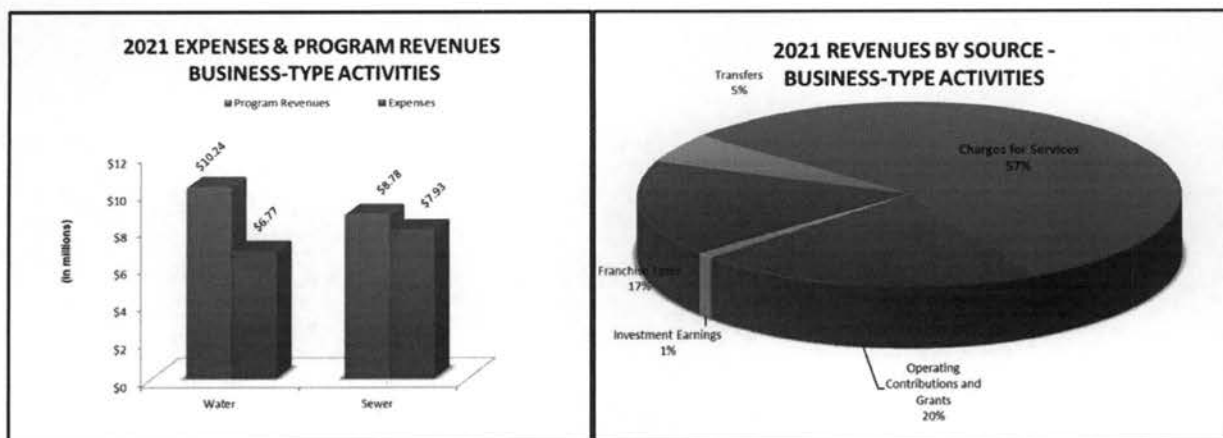
The following table shows the cost of the City's major programs and the net cost of the programs. Net cost is the total cost less fees and other direct revenue generated by the activities. The net cost reflects the financial burden that was placed on the City's taxpayers by each of the programs. The cost of all governmental activities this year was \$48.1 million. The net cost of all services indicates that the overall cost of government is less than revenue generated to support it. However, the higher revenue reflected in FY2020/21 is due to the contributions from developer built capital improvement projects.

**City of Lathrop Net Cost of Governmental Activities
For the Fiscal Years Ended June 30
(in Thousands)**

	Total Cost of Services			Net (Expense) Revenue of Services		
	2020	2021	Percent Change	2020	2021	Percent Change
General government	\$ 5,944	\$ 6,545	10.11%	\$ (5,476)	\$ 1,320	-124.11%
Community development	1,318	8,228	524.28%	5,254	(4,167)	-179.31%
Public safety	12,121	11,730	-3.23%	(11,031)	(11,282)	2.28%
Public works	19,196	19,893	3.63%	29,981	1,850	-93.83%
Culture and leisure	1,468	1,466	-0.14%	(1,142)	(1,342)	17.51%
Other	89	241	170.79%	(89)	(241)	170.79%
Total	\$ 40,136	\$ 48,103	19.85%	\$ 17,497	\$ (13,862)	-179.23%

Business-type Activities

Business-type activities increased the City's net position by \$15.5 million. The bar chart below illustrates how total program revenues and expenses compare and includes both current operating and capital categories combined. The pie chart shows the distribution of business-type revenues by category.



Water Fund

The Water Utility Enterprise treats and distributes clean drinking water to Lathrop's residential and commercial customers and performs repair and maintenance functions of existing water lines, as well as builds additional water distribution systems through its capital improvement master plan.

The bar chart above illustrates program revenues exceeding program expenses by \$3.4 million. In the Water Utility Enterprise Fund, a monthly service availability fee and usage rate is charged to residential and commercial customers to meet the Water Fund's operating expenses. Under full accrual accounting, developer contributions are program revenues, yet contributed assets are not shown as a corresponding expense. Program revenues excluding developer contributions and bond proceeds were \$10.2 million. This shows operating revenues exceeding operating expenses by \$3.4 million. In February 2016, the City adopted a 5-Year water rate program based on the Water Rate Study findings.

Sewer Fund

The Sewer Utility Enterprise collects and treats sewer for Lathrop's residential and commercial customers and performs repair and maintenance functions of existing sewer mains, as well as builds additional system capital improvements. In the Sewer Utility Enterprise Fund, a monthly service fee is charged to residential and commercial customers. The bar chart on the previous page illustrates program expenditures exceeding program revenues by \$.9 million. This signifies that sewer operating income is meeting standard operating and infrastructure renewal and replacement costs. In February 2016, the City adopted a 5-Year sewer rate program based on the Sewer Rate Study findings.

FINANCIAL ANALYSIS OF THE CITY'S FUNDS

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds

The focus of the City's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. This information is useful in assessing the City's financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of June 30, 2021, the City's governmental funds (general, special revenue, and capital project funds) reported combined ending fund balances of \$142.8 million, an increase of \$37.0 million in comparison with the prior fiscal year. Approximately 4.1 percent of this total amount (\$5.9 million) constitutes unassigned fund balance, which is available for spending, at the City's governing body's discretion. Of the remainder fund balance, \$3.3 million is nonspendable, \$104.0 million is restricted and \$29.6 million is committed and is not available for new spending.

The General Fund is the chief operating fund of the City. At the end of the 2021 fiscal year, fund balance of the general fund was \$43.9 million, of which \$6.7 million is unassigned fund balance. The increase in unassigned fund balance of the General Fund for Fiscal Year 2020/21 was due to increase sales and property taxes collected due to the economic recovery from Fiscal Year 2019/20. As a measure of the General Fund's liquidity, it may be useful to compare fund balance to total fund expenditures. Total general fund balance represents 205 percent of total General Fund expenditures of \$19.4 million in 2021. This means the City's general governmental operations could continue for about 25-months without any additional revenue generation.

In Fiscal Year 2020/21, taxes are the General Fund's largest source of revenue at 86.1 percent, or \$26.1 million, of total revenues of \$30.3 million. Property taxes represent 32 percent, or \$8.6 million, of this total tax amount in the General Fund.

The Developer Projects fund had an ending fund balance of \$1.0 million at June 30, 2021. The monies in this fund are collected from developers for specific projects. The committed fund balance can only be used to fund specific developer projects in future fiscal years.

The Capital Facilities Fees fund had an ending fund balance of \$41.5 million as of June 30, 2021. The monies in this fund are collected from developers for specific projects. The committed fund balance can only be used to fund specific developer projects in future fiscal years.

The Building Safety and Inspection and Development Engineering funds had a combined ending fund balance of \$4.2 million as of June 30, 2021. The monies in these fund are collected from cost recovery fee sources for specific projects and operations associated with the fee nexus. The committed fund balance can only be used to fund specific projects in future fiscal years.

Proprietary funds

The City proprietary funds provide similar information to that which is found in the government-wide financial statements, but in more detail. Each fund's financial transactions, both near-term and historic, are provided in the statement of net position and the statement of revenues, expenses, and changes in net position. In addition, these proprietary funds also present a statement of cash flows.

In Fiscal Year 2020/21, the water utility enterprise fund increased its net position from \$69.4 million to \$79.9 million. Unrestricted net position at the end of the fiscal year amounted to \$32.6 million, and are available for future capital water system improvements. \$45.6 million of the Water Fund's net position are net investment in capital assets and are not available for liquidation to support operations. The remaining \$1.7 million is restricted to satisfy debt service obligations and covenants.

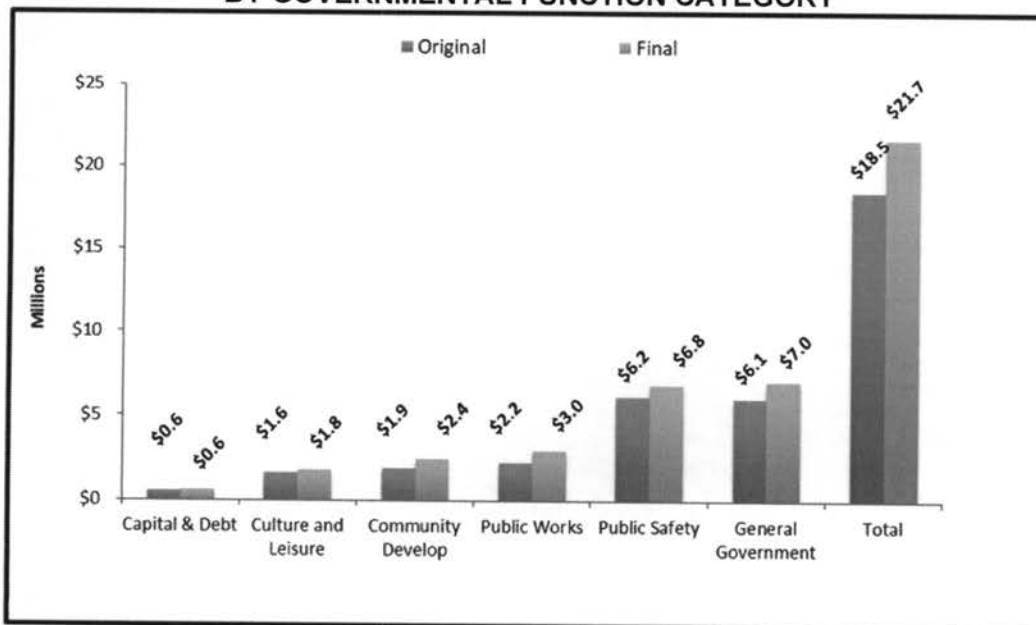
In Fiscal Year 2020/21, the sewer utility fund increased its net position from \$136.2 million to \$141.2 million. Unrestricted net position at the end of the fiscal year amounted to \$20.1 million and, are available for future capital sewer system improvements. \$121,093 million of the Sewer Fund's net position are net investment in capital asset and are not available for liquidation to support operations.

Other factors concerning the finances of these funds have already been reviewed in the discussion of the City's business-type activities. The capital assets section on the following pages will provide additional discussion and analysis of the business-type financial activities.

GENERAL FUND BUDGETARY HIGHLIGHTS

During Fiscal Year 2020/21, the General Fund's original budgeted expenditures of \$18.5 million increased to \$21.7 million at Final Amended Budget. Original adopted revenue estimates were \$22.2 million. The table below illustrates the General Fund's original and final budget levels by function of government categories (e.g. Public Works, Community Development, Culture and Leisure) and the total budget levels for Fiscal Year 2020/21.

GENERAL FUND FISCAL YEAR 2020/21 ORIGINAL AND FINAL BUDGETS BY GOVERNMENTAL FUNCTION CATEGORY



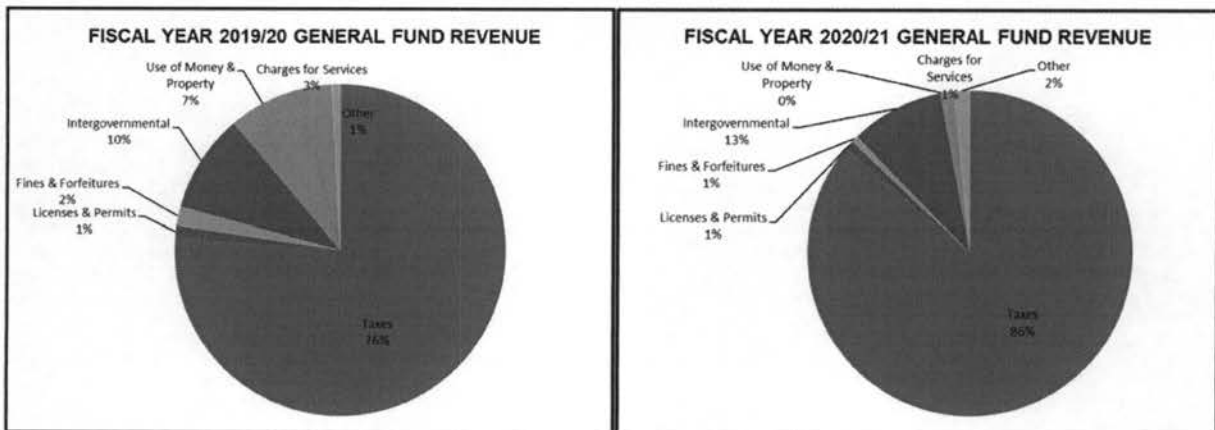
Over the course of the year, the City Council revised the City budget with adjustments that are comprised within the following two categories:

- Changes made in the mid-year report to adjust revenues, augment current year expenditure appropriations, and establish or increase designation of fund balance.
- Other revenue adjustments and expenditure appropriations approved after the original budget is adopted, and before or after the mid-year report is approved.

Amendments to the General Fund increased budgeted expenditures by \$3.2 million and are primarily a result of increased costs to carry out operations for public purposes and the purchase of replacement fleet vehicles. Budgeted General Fund revenues were increased by \$1.1 million to reflect revenues collected through increases in Measure C, Property and Sales Taxes.

After taking these adjustments into account, actual expenditures came in 23 percent below the final budget, at \$16.8 million. Capital Outlay expenditure savings contributed to this reduced spending level. Actual revenues in the General Fund were \$8.4 million higher than the final budget revenue estimate. The result of the higher revenues and significantly lower spending increased the ending fund balance of the General Fund.

The City's General Fund revenue structure slightly changed compared to Fiscal Year 2019/20. The two pie charts below present total actual revenues for Fiscal Years 2019/20 and 2020/21 by revenue category. Total actual taxes comprised 76 percent of total General Fund revenues in Fiscal Year 2019/20 and 86 percent in Fiscal Year 2020/21.



CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At the end of Fiscal Year 2020/21, the City had \$406.9 million (net of accumulated depreciation) invested in a broad range of capital assets, including equipment, vehicles, buildings, parks, streets, water and sewer transmission and distribution systems. This amount represents a net increase (including additions and deductions) of \$17.1 million, or a 4.4 percent increase, over Fiscal Year 2019/20.

The table below outlines net capital assets by asset-type classification and by governmental or business-type activity.

**City of Lathrop Capital Assets
For Fiscal Years Ended June 30
(net of depreciation)
(in Thousands)**

	Governmental		Business-Type		Total	
	Activities		Activities			
	2020	2021	2020	2021	2020	2021
Capital Assets Not Being Depreciated						
Land	\$ 9,630	\$ 9,630	\$ 3,565	\$ 3,565	\$ 13,195	\$ 13,195
Construction in progress	15,944	19,874	3,360	6,190	19,304	26,064
Depreciable Capital Assets						
Buildings	8,182	7,956	0	0	8,182	7,956
Improvements	46,905	50,383	172,674	174,658	219,579	225,041
Equipment and vehicles	1,846	1,486	634	575	2,480	2,061
Infrastructure	127,056	132,616	-	-	127,056	132,616
Total	\$ 209,563	\$ 221,945	\$ 180,233	\$ 184,988	\$ 389,796	\$ 406,933

This year's major capital additions included:

- Infrastructure \$ 9,211,642
- Water and Sewer Systems Improvements \$ 6,702,980
- Equipment & Vehicles \$ 556,620

More detailed information about the City's capital assets is presented in Note 4 to the financial statements on Pages 56 - 57.

Debt Administration

At the end of the current fiscal year, the City had a total of \$21.3 million in outstanding debt. The total outstanding at June 30, 20 was \$23.1 million. Overall in Fiscal Year 2019/20, the City's outstanding debt was reduced by \$1.8 million.

**City of Lathrop Outstanding Debt
For Fiscal Years Ended June 30
(in Thousands)**

	Governmental		Business-Type		Total	
	Activities		Activities			
	2020	2021	2020	2021	2020	2021
Revenue Bonds - Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2017 Bank Loan	-	-	9,550	8,874	9,550	8,874
State Revolving Fund Loan	-	-	6,456	6,010	6,456	6,010
Compass Bank Loan	-	-	3,745	3,384	3,745	3,384
Capital Lease - City Hall	3,350	3,050	-	-	3,350	3,050
Total	\$ 3,350	\$ 3,050	\$ 19,751	\$ 18,268	\$ 23,101	\$ 21,318

The City continues to maintain its credit ratings on all of its rated debt. Note 6 to the financial statements presents more detail about the debt position of the City on Pages 58 - 60.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The City Council considered many factors when setting the Fiscal Year 2020/21 budget. The City primarily relies on property tax and sales tax revenues to provide services and amenities to the community. Lathrop's population has experienced significant growth. Just last year, the City experienced a 6.3 percent increase in its population making it one of the fastest growing cities in California. While higher population is an exciting sign of growth, the City also recognizes some of the challenges such growth brings in the planning and management of serving our new residents. With City Council's guidance, the City has built strong financial reserves to draw from in unknown times, we have been able to maintain our sound financial position.

In March of 2021, the City Council approved moving forward to establish a new City of Lathrop Police Department. This important decision has not been made quickly; in fact, years of financial analysis have indicated the City can save money and provide more staff in police services tailored to meet the needs of the community. The City Council's decision reflects a commitment to take action when it is in the long-term interest of our citizens.

Over the past decade, the City Council and City staff have focused on ensuring a sustainable economic future for the City of Lathrop supporting steady growth projections for the future. The City has a goal to provide an environment for strong industrial, commercial and residential growth that has resulted in a solid financial foundation. The California State Auditor Office, in its most recent report, has ranked Lathrop in the top 3% of fiscally sound cities, out of 471 cities throughout California. This has been possible because of stability in City Hall staffing, with a skilled and committed City staff team. These factors have positioned the City to be able to stand up a new Police Department to provide services that continue to meet the needs of residents, businesses, schools, community groups and visitors in Lathrop in a cost-effective manner.

Building permit issuance by the City for new residential and commercial development is the key driver used to estimate various revenue streams. These revenues are deposited into various funds. Examples of these revenues include: sales and use taxes on construction materials and equipment; capital facility fees charged to mitigate the impact of new development-driving a need for more parks and street capital investments; system development charges (investment/tap fees) assessed to finance future capital investment for water, sewer, and storm drainage systems.

As mentioned above, the level of single-family dwelling unit building permits issued, measured at 879 in Fiscal Year 2020/21, this level exceeds the 334 issued years earlier in Fiscal Year 2006/07 during the height of the previous housing boom.

These major economic indicators were all considered when adopting the General Fund budget for Fiscal Year 2020/21.

CONTACTING THE CITY FINANCIAL MANAGEMENT

This financial report is designed to provide our residents, taxpayers, customers, investors and creditors with a general overview of the City's finances and to show the City's accountability and transparency for the money it receives. If you have questions about this report or need additional financial information, contact the City of Lathrop - Finance Department, 390 Towne Centre Drive, Lathrop, California 95330, (209) 941-7320.

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STATEMENT OF NET POSITION AND STATEMENT OF ACTIVITIES

The purpose of the Statement of Net Position and the Statement of Activities is to summarize the entire City's financial activities and financial position.

The Statement of Net Position reports the difference between the City's total assets and deferred outflows and the City's total liabilities and deferred inflows, including all the City's capital assets and all its long-term debt. The Statement of Net Position focuses the reader on the composition of the City's net position, by subtracting total liabilities and deferred inflows from total assets and deferred outflows and summarizes the financial position of all the City's Governmental Activities in a single column, and the financial position of all the City's Business-Type Activities in a single column; these columns are followed by a Total column that presents the financial position of the entire City.

The City's Governmental Activities include the activities of its General Fund, along with all its Special Revenue and Capital Projects Funds. Since the City's Internal Service Fund services these Funds, their activities are consolidated with Governmental Activities, after eliminating interfund transactions and balances. The City's Business-Type Activities include all its Enterprise Fund activities. The Statement of Activities reports increases and decreases in the City's Net Position. It is also prepared on the full accrual basis, which means it includes all the City's revenues and all its expenses, regardless of when cash changes hands. This differs from the modified accrual basis used in the Fund financial statements, which reflect only current assets, current liabilities, available revenues and measurable expenditures.

The Statement of Activities presents the City's expenses first, listed by program, and follows these with the expenses of its business-type activities. Program revenues—that is, revenues which are generated directly by these programs—are then deducted from program expenses to arrive at the net expense of each governmental and business-type program. The City's general revenues are then listed in the Governmental Activities or Business-type Activities column, as appropriate, and the Change in Net Position is computed and reconciled with the Statement of Net Position.

Both these Statements include the financial activities of the City and the Lathrop Public Facilities Financing Corporation (Corporation). The Corporation is legally separate but is a component unit of the City because it is controlled by the City, which is financially accountable for the activities of these entities.

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CITY OF LATHROP

STATEMENT OF NET POSITION
JUNE 30, 2021

	Primary Government		Total
	Governmental Activities	Business-Type Activities	
Assets:			
Cash and investments	\$ 152,148,446	\$ 55,882,198	\$ 208,030,644
Receivables:			
Accounts (net of allowance for uncollectibles)	7,789,523	3,554,804	11,344,327
Notes and loans	20,350	-	20,350
Accrued interest	43,372	15,863	59,235
Internal balances	2,938,423	(2,938,423)	-
Prepaid costs	343,888	-	343,888
Restricted assets:			
Cash with fiscal agent	-	1,650,458	1,650,458
Capital assets not being depreciated	29,503,693	9,754,370	39,258,063
Capital assets, net of depreciation	192,440,710	175,231,715	367,672,425
Total Assets	385,228,405	243,150,985	628,379,390
Deferred Outflows of Resources:			
Deferred pension related items	1,817,627	209,659	2,027,286
Deferred OPEB related items	492,678	77,945	570,623
Total Deferred Outflows of Resources	2,310,305	287,604	2,597,909
Liabilities:			
Accounts payable	6,330,330	1,783,599	8,113,929
Accrued liabilities	468,087	-	468,087
Accrued interest	-	101,245	101,245
Unearned revenue	5,623,252	-	5,623,252
Deposits payable	6,507,634	913,504	7,421,138
Due to other governments	-	298,787	298,787
Noncurrent liabilities:			
Due within one year			
Compensated absences	277,899	10,305	288,204
Capital leases & loans payable	305,000	1,531,418	1,836,418
Due in more than one year			
Compensated absences	1,574,760	58,394	1,633,154
Capital leases & loans payable	2,745,000	16,736,835	19,481,835
Net pension liability	5,770,332	646,207	6,416,539
Net OPEB liability	983,722	155,631	1,139,353
Total Liabilities	30,586,016	22,235,925	52,821,941
Deferred Inflows of Resources:			
Deferred pension related items	301,256	33,736	334,992
Deferred OPEB related items	329,026	52,054	381,080
Total Deferred Inflows of Resources	630,282	85,790	716,072
Net Position:			
Net investment in capital assets	218,894,403	166,717,832	385,612,235
Restricted for:			
Community development	1,510,898	-	1,510,898
Public safety	1,949,578	-	1,949,578
Culture and leisure	939,711	-	939,711
Public works	99,564,736	-	99,564,736
Debt service	-	1,650,648	1,650,648
Unrestricted	33,463,086	52,748,394	86,211,480
Total Net Position	\$ 356,322,412	\$ 221,116,874	\$ 577,439,286

CITY OF LATHROP

STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2021

	Program Revenues			
	Expenses	Charges for Services	Operating Contributions and Grants	Capital Contributions and Grants
Functions/Programs				
Primary Government:				
Governmental Activities:				
General government	\$ 6,544,720	\$ 6,961,502	\$ 331,311	\$ 572,616
Public safety	11,729,668	243,035	204,697	-
Community development	8,227,717	3,880,053	180,431	-
Culture and leisure	1,466,177	124,652	-	-
Public works	19,892,748	3,581,829	1,993,545	16,167,683
Interest on long-term debt	241,454	-	-	-
Total Governmental Activities	48,102,484	14,791,071	2,709,984	16,740,299
Business-Type Activities:				
Water	6,767,503	10,239,976	-	6,045,615
Sewer	7,926,063	8,776,287	-	817,222
Total Business-Type Activities	14,693,566	19,016,263	-	6,862,837
Total Primary Government	\$ 62,796,050	\$ 33,807,334	\$ 2,709,984	\$ 23,603,136
General Revenues:				
Taxes:				
Property taxes, levied for general purpose				
Transient occupancy taxes				
Sales taxes				
Franchise taxes				
Other taxes & assessments				
Use of money and property				
Other				
Transfers				
Total General Revenues and Transfers				
Change in Net Position				
Net Position at Beginning of Year				
Restatement of Net Position				
Net Position at End of Year				

Net (Expenses) Revenues and Changes in Net Position		
Primary Government		
Governmental Activities	Business-Type Activities	Total
\$ 1,320,709	\$ -	\$ 1,320,709
(11,281,936)	-	(11,281,936)
(4,167,233)	-	(4,167,233)
(1,341,525)	-	(1,341,525)
1,850,309	-	1,850,309
(241,454)	-	(241,454)
(13,861,130)	-	(13,861,130)
-	9,518,088	9,518,088
-	1,667,446	1,667,446
-	11,185,534	11,185,534
(13,861,130)	11,185,534	(2,675,596)
8,613,482	-	8,613,482
738,708	-	738,708
18,190,475	-	18,190,475
1,530,878	-	1,530,878
30,620,998	5,692,221	36,313,219
701,941	341,762	1,043,703
945,547	22,641	968,188
1,777,930	(1,777,930)	-
63,119,959	4,278,694	67,398,653
49,258,829	15,464,228	64,723,057
309,229,780	205,505,829	514,735,609
(2,166,197)	146,817	(2,019,380)
\$ 356,322,412	\$ 221,116,874	\$ 577,439,286

FUND FINANCIAL STATEMENTS

MAJOR GOVERNMENTAL FUNDS

The funds described below were determined to be Major Funds by the City in fiscal year 2021. Individual non-major funds may be found in the Supplemental section.

GENERAL FUND

This fund accounts for all financial resources except those to be accounted for in another fund. It is the general operating fund of the City.

DEVELOPER PROJECTS SPECIAL REVENUE FUND

This fund accounts for revenues received and expenditures spent associated with various developer projects.

CAPITAL FACILITY FEE SPECIAL REVENUE FUND

To account for the financial resources associated with the capital facility fees for Traffic Mitigation (includes Regional Traffic), Storm Drain, Culture and Leisure, City Service, and Administration.

BUILDING SAFETY & INSPECTION SPECIAL REVENUE FUND

This fund accounts for building safety and inspection permit fee revenue and activity.

DEVELOPMENT ENGINEERING SPECIAL REVENUE FUND

This fund accounts for the development engineering fee revenue and activity.

DEVELOPER DEPOSITS SPECIAL REVENUE FUND

This fund accounts for the activity relating to developer deposits for development projects ongoing within the City.

STREETS AND ROADS CAPITAL PROJECTS FUND

To account for capital project expenditures related to streets and roads occurring over more than one fiscal year.

MAJOR PROPRIETARY FUNDS

Proprietary funds account for City operations financed and operated in a manner similar to a private business enterprise. The intent of the City is that the cost of providing goods and services be financed primarily through user charges.

ENTERPRISE FUNDS:

Water Fund

This fund accounts for the revenues and expenses of the City's water operations.

Sewer Fund

This fund accounts for the revenues and expenses of the City's sewer operations.

NONMAJOR INTERNAL SERVICE FUND

INTERNAL SERVICE FUND:

Compensated Absences Fund

This fund accounts for compensated absences activities, which are provided to other departments on a cost- reimbursement basis.

CITY OF LATHROP

BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2021

	Special Revenue Funds			
	General	Developer Projects	Capital Facility Fees	Building Safety & Inspection
Assets:				
Pooled cash and investments	\$ 34,961,602	\$ 3,672,283	\$ 41,476,606	\$ 8,660,929
Receivables:				
Accounts (net of allowance for uncollectibles)	4,803,639	30,207	4,027	-
Notes and loans	-	-	-	-
Accrued interest	12,486	1,710	12,269	2,310
Prepaid costs	343,888	-	-	-
Due from other funds	903,148	-	-	-
Advances to other funds	2,938,423	-	-	-
Total Assets	\$ 43,963,186	\$ 3,704,200	\$ 41,492,902	\$ 8,663,239
Liabilities and Fund Balances:				
Liabilities:				
Accounts payable	\$ 2,480,369	\$ -	\$ -	\$ 392,565
Accrued liabilities	468,087	-	-	-
Unearned revenues	710,235	-	-	3,808,940
Deposits payable	677,447	2,672,097	-	214,485
Due to other funds	-	-	-	-
Total Liabilities	4,336,138	2,672,097	-	4,415,990
Fund Balances (Deficits):				
Nonspendable	3,282,311	-	-	-
Restricted	-	1,032,103	41,492,902	4,247,249
Committed	29,664,824	-	-	-
Unassigned	6,679,913	-	-	-
Total Fund Balances (Deficits)	39,627,048	1,032,103	41,492,902	4,247,249
Total Liabilities and Fund Balances (Deficits)	\$ 43,963,186	\$ 3,704,200	\$ 41,492,902	\$ 8,663,239

CITY OF LATHROP

BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2021

	Special Revenue Funds		Capital Project Fund	Other Governmental Funds
	Development Engineering	Developer Deposits	Streets and Roads	
Assets:				
Pooled cash and investments	\$ 5,779,381	\$ 1,304,506	\$ 11,310,704	\$ 43,446,420
Receivables:				
Accounts (net of allowance for uncollectibles)	-	1,027,445	44	1,924,161
Notes and loans	-	-	-	20,350
Accrued interest	1,726	511	2,723	9,637
Prepaid costs	-	-	-	-
Due from other funds	-	-	-	-
Advances to other funds	-	-	-	-
Total Assets	\$ 5,781,107	\$ 2,332,462	\$ 11,313,471	\$ 45,400,568
Liabilities and Fund Balances:				
Liabilities:				
Accounts payable	\$ 85,698	\$ 181,382	\$ 667,964	\$ 2,522,352
Accrued liabilities	-	-	-	-
Unearned revenues	1,104,077	-	-	-
Deposits payable	-	2,754,750	-	188,855
Due to other funds	-	-	-	903,148
Total Liabilities	1,189,775	2,936,132	667,964	3,614,355
Fund Balances (Deficits):				
Nonspendable	-	-	-	-
Restricted	4,591,332	-	10,645,507	41,955,830
Committed	-	-	-	-
Unassigned	-	(603,670)	-	(169,617)
Total Fund Balances (Deficits)	4,591,332	(603,670)	10,645,507	41,786,213
Total Liabilities and Fund Balances (Deficits)	\$ 5,781,107	\$ 2,332,462	\$ 11,313,471	\$ 45,400,568

CITY OF LATHROP

BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2021

	Total Governmental Funds
Assets:	
Pooled cash and investments	\$ 150,612,431
Receivables:	
Accounts (net of allowance for uncollectibles)	7,789,523
Notes and loans	20,350
Accrued interest	43,372
Prepaid costs	343,888
Due from other funds	903,148
Advances to other funds	2,938,423
	<hr/>
Total Assets	\$ 162,651,135
	<hr/>
Liabilities and Fund Balances:	
Liabilities:	
Accounts payable	\$ 6,330,330
Accrued liabilities	468,087
Unearned revenues	5,623,252
Deposits payable	6,507,634
Due to other funds	903,148
	<hr/>
Total Liabilities	19,832,451
	<hr/>
Fund Balances (Deficits):	
Nonspendable	3,282,311
Restricted	103,964,923
Committed	29,664,824
Unassigned	5,906,626
	<hr/>
Total Fund Balances (Deficits)	142,818,684
	<hr/>
Total Liabilities and Fund Balances (Deficits)	\$ 162,651,135
	<hr/>

CITY OF LATHROP

RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
JUNE 30, 2021

Fund balances of governmental funds		\$ 142,818,684
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets net of depreciation have not been included as financial resources in governmental fund activity.		221,944,403
Capital leases and compensated absences that are not due and payable in the current period, and therefore, are not reported in the funds:		
Capital leases payable	\$ (3,050,000)	
Compensated absences	<u>(316,644)</u>	(3,366,644)
Deferred outflows related to the net pension liability:		
Differences between expected & actual experience	297,362	
Adjustment due to differences in proportions	399,099	
Net difference between projected and actual earnings on pension plan investments	171,417	
Contributions made subsequent to measurement date	<u>949,749</u>	1,817,627
Deferred inflows related to the net pension liability:		
Difference in actual to proportionate share contribution	(260,100)	
Changes of assumptions	<u>(41,156)</u>	(301,256)
Net pension liability		(5,770,332)
Deferred outflows related to the net OPEB liability:		
Changes of assumptions	19,242	
Net difference between projected and actual earnings on OPEB plan investments	97,572	
Contributions made subsequent to measurement date	<u>375,864</u>	492,678
Deferred inflows related to the net OPEB liability:		
Differences between expected & actual experience	(287,216)	
Changes of assumptions	<u>(41,810)</u>	(329,026)
Net OPEB liability		<u>(983,722)</u>
Net Position of Governmental Activities		<u>\$ 356,322,412</u>

CITY OF LATHROP

STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2021

	Special Revenue Funds			
	General	Developer Projects	Capital Facility Fees	Building Safety & Inspection
Revenues:				
Taxes and assessments	\$ 26,126,244	\$ -	\$ 20,093,761	\$ -
Licenses and permits	296,475	-	-	954,803
Intergovernmental	2,827,889	-	-	-
Charges for services	351,155	-	-	3,979,978
Use of money and property	57,203	34,656	268,998	42,751
Fines and forfeitures	204,959	-	-	-
Developer participation	-	2,712,202	-	-
Miscellaneous	495,831	-	-	8,188
Total Revenues	30,359,756	2,746,858	20,362,759	4,985,720
Expenditures:				
Current:				
General government	6,241,381	-	-	-
Public safety	8,240,579	-	-	-
Community development	1,151,959	-	-	-
Culture and leisure	1,285,822	-	-	-
Public works	2,053,414	-	243,763	2,066,007
Capital outlay	68,849	-	-	-
Debt service:				
Principal retirement	300,000	-	-	-
Interest and fiscal charges	81,600	-	-	-
Total Expenditures	19,423,604	-	243,763	2,066,007
Excess (Deficiency) of Revenues Over (Under) Expenditures	10,936,152	2,746,858	20,118,996	2,919,713
Other Financing Sources (Uses):				
Transfers in	4,743,526	-	-	-
Transfers out	(15,311,350)	(2,100,141)	(9,925,031)	(364,287)
Total Other Financing Sources (Uses)	(10,567,824)	(2,100,141)	(9,925,031)	(364,287)
Net Change in Fund Balances	368,328	646,717	10,193,965	2,555,426
Fund Balances, Beginning of Year, as previously reported	40,055,897	385,386	31,298,937	1,691,823
Restatements	(797,177)	-	-	-
Fund Balances (Deficit), Beginning of Year, as restated	39,258,720	385,386	31,298,937	1,691,823
Fund Balances (Deficit), End of Year	\$ 39,627,048	\$ 1,032,103	\$ 41,492,902	\$ 4,247,249

CITY OF LATHROP

STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2021

	Special Revenue Funds		Capital Project Funds	Other Governmental Funds
	Development Engineering	Developer Deposits	Streets and Roads	
Revenues:				
Taxes and assessments	\$ -	\$ -	\$ -	\$ 13,474,536
Licenses and permits	-	-	-	280
Intergovernmental	-	-	-	4,217,147
Charges for services	3,817,841	-	-	-
Use of money and property	41,894	12,644	52,408	191,387
Fines and forfeitures	-	-	-	1,423,144
Developer participation	-	4,883,345	-	-
Miscellaneous	24,748	-	-	416,780
Total Revenues	3,884,483	4,895,989	52,408	19,723,274
Expenditures:				
Current:				
General government	-	-	-	-
Public safety	-	-	-	3,267,273
Community development	-	-	-	68,556
Culture and leisure	-	-	-	37,220
Public works	2,208,426	2,957,572	-	10,098,591
Capital outlay	-	-	8,650,612	2,580,560
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	159,854	-	-
Total Expenditures	2,208,426	3,117,426	8,650,612	16,052,200
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,676,057	1,778,563	(8,598,204)	3,671,074
Other Financing Sources (Uses):				
Transfers in	-	-	11,736,398	18,652,039
Transfers out	-	-	-	(5,653,224)
Total Other Financing Sources (Uses)	-	-	11,736,398	12,998,815
Net Change in Fund Balances	1,676,057	1,778,563	3,138,194	16,669,889
Fund Balances, Beginning of Year, as previously reported	2,915,275	-	7,507,313	24,103,111
Restatements	-	(2,382,233)	-	1,013,213
Fund Balances (Deficit), Beginning of Year, as restated	2,915,275	(2,382,233)	7,507,313	25,116,324
Fund Balances (Deficit), End of Year	\$ 4,591,332	\$ (603,670)	\$ 10,645,507	\$ 41,786,213

CITY OF LATHROP

STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2021

	Total Governmental Funds
Revenues:	
Taxes and assessments	\$ 59,694,541
Licenses and permits	1,251,558
Intergovernmental	7,045,036
Charges for services	8,148,974
Use of money and property	701,941
Fines and forfeitures	1,628,103
Developer participation	7,595,547
Miscellaneous	945,547
	<hr/>
Total Revenues	87,011,247
	<hr/>
Expenditures:	
Current:	
General government	6,241,381
Public safety	11,507,852
Community development	1,220,515
Culture and leisure	1,323,042
Public works	19,627,773
Capital outlay	11,300,021
Debt service:	
Principal retirement	300,000
Interest and fiscal charges	241,454
	<hr/>
Total Expenditures	51,762,038
	<hr/>
Excess (Deficiency) of Revenues Over (Under) Expenditures	35,249,209
	<hr/>
Other Financing Sources (Uses):	
Transfers in	35,131,963
Transfers out	(33,354,033)
	<hr/>
Total Other Financing Sources (Uses)	1,777,930
	<hr/>
Net Change in Fund Balances	37,027,139
Fund Balances, Beginning of Year, as previously reported	107,957,742
Restatements	(2,166,197)
	<hr/>
Fund Balances (Deficit), Beginning of Year, as restated	105,791,545
	<hr/>
Fund Balances (Deficit), End of Year	\$ 142,818,684
	<hr/> <hr/>

CITY OF LATHROP

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2021**

Net change in fund balances - total governmental funds \$ 37,027,139

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the costs of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation exceeded capital outlay in the current period.

Capital outlay	\$ 11,576,486	
Miscellaneous capital asset adjustments	50,731	
Developer contributions	8,572,137	
Depreciation	(7,512,093)	
Gain/(loss) on disposal of capital assets	<u>(304,207)</u>	12,383,054

Repayment of capital leases is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.

Principal repayments of capital leases	300,000
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Compensated absences expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.

(70,945)

Pension obligation expenses are expenditures in governmental funds, but reduce the net pension liability in the statement of net position.

(391,099)

OPEB obligation expenses are expenditures in governmental funds, but reduce the net OPEB liability in the statement of net position.

10,680

Change in Net Position of Governmental Activities

\$ 49,258,829

CITY OF LATHROP

STATEMENT OF NET POSITION
 PROPRIETARY FUNDS
 JUNE 30, 2021

	Business-Type Activities - Enterprise Funds			Governmental
	Water	Sewer	Totals	Activities Compensated Absences Internal Service Fund
Assets:				
Current:				
Cash and investments	\$ 32,750,204	\$ 23,131,994	\$ 55,882,198	\$ 1,536,015
Receivables:				
Accounts	2,289,069	1,265,735	3,554,804	-
Accrued interest	9,201	6,662	15,863	-
Restricted:				
Cash with fiscal agent	1,650,458	-	1,650,458	-
Total Current Assets	36,698,932	24,404,391	61,103,323	1,536,015
Noncurrent:				
Advances to other funds	-	170,000	170,000	-
Capital assets, not being depreciated	4,107,738	5,646,632	9,754,370	-
Capital assets, net of depreciation	59,785,523	115,446,192	175,231,715	-
Total Noncurrent Assets	63,893,261	121,262,824	185,156,085	-
Total Assets	100,592,193	145,667,215	246,259,408	1,536,015
Deferred Outflows of Resources:				
Deferred pension related items	125,575	84,084	209,659	-
Deferred OPEB related items	47,626	30,319	77,945	-
Total Deferred Outflows of Resources	173,201	114,403	287,604	-
Liabilities:				
Current:				
Accounts payable	714,696	1,068,903	1,783,599	-
Accrued interest	101,245	-	101,245	-
Deposits payable	882,216	31,288	913,504	-
Due to other governments	298,787	-	298,787	-
Accrued compensated absences	6,749	3,556	10,305	230,402
Capital leases	1,531,418	-	1,531,418	-
Total Current Liabilities	3,535,111	1,103,747	4,638,858	230,402
Noncurrent:				
Advances from other funds	-	3,108,423	3,108,423	-
Accrued compensated absences	38,245	20,149	58,394	1,305,613
Net pension liability	386,548	259,659	646,207	-
Net OPEB liability	95,095	60,536	155,631	-
Capital leases	16,736,835	-	16,736,835	-
Total Noncurrent Liabilities	17,256,723	3,448,767	20,705,490	1,305,613
Total Liabilities	20,791,834	4,552,514	25,344,348	1,536,015
Deferred Inflows of Resources:				
Deferred pension related items	20,181	13,555	33,736	-
Deferred OPEB related items	31,807	20,247	52,054	-
Total Deferred Inflows of Resources	51,988	33,802	85,790	-
Net Position:				
Net investment in capital assets	45,625,008	121,092,824	166,717,832	-
Restricted for debt service	1,650,648	-	1,650,648	-
Unrestricted	32,645,916	20,102,478	52,748,394	-
Total Net Position	\$ 79,921,572	\$ 141,195,302	\$ 221,116,874	\$ -

CITY OF LATHROP

STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
YEAR ENDED JUNE 30, 2021

	Business-Type Activities - Enterprise Funds			Governmental Activities
	Water	Sewer	Totals	Compensated Absences Internal Service Fund
Operating Revenues:				
Sales and service charges	\$ 10,239,976	\$ 8,776,287	\$ 19,016,263	\$ -
Other income	1,206	21,435	22,641	-
Total Operating Revenues	10,241,182	8,797,722	19,038,904	-
Operating Expenses:				
General and administrative	1,002,577	625,301	1,627,878	-
Maintenance and operations	3,431,687	4,252,525	7,684,212	-
Depreciation expense	1,782,565	3,048,237	4,830,802	-
Total Operating Expenses	6,216,829	7,926,063	14,142,892	-
Operating Income (Loss)	4,024,353	871,659	4,896,012	-
Nonoperating Revenues (Expenses):				
Taxes and assessments	2,485,259	3,206,962	5,692,221	-
Investment earnings	198,475	143,287	341,762	-
Interest expense	(550,674)	-	(550,674)	-
Contributions	6,045,615	817,222	6,862,837	-
Total Nonoperating Revenues (Expenses)	8,178,675	4,167,471	12,346,146	-
Income (Loss) Before Transfers	12,203,028	5,039,130	17,242,158	-
Transfers in	3,660,048	3,656,299	7,316,347	-
Transfers out	(5,351,807)	(3,742,470)	(9,094,277)	-
Changes in Net Position	10,511,269	4,952,959	15,464,228	-
Net Position:				
Beginning of Year, as previously reported	69,263,486	136,242,343	205,505,829	-
Restatements	146,817	-	146,817	-
Beginning of Fiscal Year, as restated	69,410,303	136,242,343	205,652,646	-
End of Fiscal Year	\$ 79,921,572	\$ 141,195,302	\$ 221,116,874	\$ -

CITY OF LATHROP

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
YEAR ENDED JUNE 30, 2021

	Business-Type Activities - Enterprise Funds			Governmental Activities
	Water	Sewer	Totals	Compensated Absences Internal Service Fund
Cash Flows from Operating Activities:				
Cash received from customers and users	\$ 12,603,980	\$ 8,719,685	\$ 21,323,665	\$ -
Cash paid to suppliers for goods and services	(4,131,869)	(4,055,321)	(8,187,190)	-
Cash paid to employees for services	(859,901)	(631,615)	(1,491,516)	-
Cash received from (payments to) others	1,206	21,435	22,641	156,738
Net Cash Provided (Used) by Operating Activities	7,613,416	4,054,184	11,667,600	156,738
Cash Flows from Non-Capital Financing Activities:				
Cash transfers in	3,660,048	3,656,299	7,316,347	-
Cash transfers out	(5,351,807)	(3,742,470)	(9,094,277)	-
Repayment made to other funds	-	(362,559)	(362,559)	-
Taxes and assessments	2,485,259	3,206,962	5,692,221	-
Advance to other funds	-	(170,000)	(170,000)	-
Net Cash Provided (Used) by Non-Capital Financing Activities	793,500	2,588,232	3,381,732	-
Cash Flows from Capital and Related Financing Activities:				
Capital contributions	6,045,615	817,222	6,862,837	-
Acquisition and construction of capital assets	(6,111,382)	(3,472,818)	(9,584,200)	-
Principal paid on capital debt	(1,483,360)	-	(1,483,360)	-
Interest paid on capital debt	(550,674)	-	(550,674)	-
Net Cash Provided (Used) by Capital and Related Financing Activities:	(2,099,801)	(2,655,596)	(4,755,397)	-
Cash Flows from Investing Activities:				
Interest received	219,925	172,558	392,483	-
Net Cash Provided (Used) by Investing Activities	219,925	172,558	392,483	-
Net Increase (Decrease) in Cash and Cash Equivalents	6,527,040	4,159,378	10,686,418	156,738
Cash and Cash Equivalents at Beginning of Year	27,873,622	18,972,616	46,846,238	1,379,277
Cash and Cash Equivalents at End of Year	\$ 34,400,662	\$ 23,131,994	\$ 57,532,656	\$ 1,536,015
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities:				
Operating income (loss)	\$ 4,024,353	\$ 871,659	\$ 4,896,012	\$ -
Adjustments to Reconcile Operating Income (Loss) Net Cash Provided (Used) by Operating Activities:				
Depreciation	1,782,565	3,048,237	4,830,802	-
Changes in Pension related items	61,963	(52,110)	9,853	-
Changes in OPEB related items	79,276	50,464	129,740	-
(Increase) decrease in accounts receivable	2,297,514	(45,452)	2,252,062	-
Increase (decrease) in accounts payable	(700,182)	197,204	(502,978)	-
Increase (decrease) in deposits payable	66,490	(11,150)	55,340	-
Increase (decrease) in compensated absences	1,437	(4,668)	(3,231)	156,738
Total Adjustments	3,589,063	3,182,525	6,771,588	156,738
Net Cash Provided (Used) by Operating Activities	\$ 7,613,416	\$ 4,054,184	\$ 11,667,600	\$ 156,738
Non-Cash Investing, Capital, and Financing Activities:				
Accrued interest adjustment	\$ (146,817)	\$ -	\$ (146,817)	\$ -

FIDUCIARY FUNDS

Custodial funds are used to account for assets held by the City as an agent for individuals, private organizations, and other governments, that are not held in a trust or equivalent arrangement. The financial activities of these funds are excluded from the Entity-wide financial statements but are presented in separate Fiduciary Fund financial statements.

CITY OF LATHROP

STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
JUNE 30, 2021

	<u>Custodial Funds</u>
Assets:	
Pooled cash and investments	\$ 5,641,663
Receivables:	
Accrued interest	1,104
Restricted assets:	
Cash and investments with fiscal agents	<u>3,004,732</u>
Total Assets	<u>8,647,499</u>
Liabilities:	
Accounts payable	172,025
Deposits payable	30,747
Due to other governments	77,987
Long-term liabilities:	
Bonds due in one year	1,385,000
Bonds due in more than one year	<u>73,095,000</u>
Total Liabilities	<u>74,760,759</u>
Net Position (Deficit):	
Restricted for:	
Individuals, organizations and other governments	<u>(66,113,260)</u>
Total Net Position (Deficit)	<u>\$ (66,113,260)</u>

CITY OF LATHROP

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
 CUSTODIAL FUNDS
 YEAR ENDED JUNE 30, 2021

	<u>Custodial Funds</u>
Additions:	
Collections for assessment districts	\$ 6,348,585
Investment earnings	17,096
	<hr/>
Total Additions	6,365,681
	<hr/>
Deductions:	
Administrative expenses	71,323
Contractual services	102,012
Interest expense	4,667,544
	<hr/>
Total Deductions	4,840,879
	<hr/>
Changes in Net Position	1,524,802
Net Position - Beginning of the Year	-
Restatements	(67,638,062)
	<hr/>
Net Position (Deficit) - Beginning of the Year, as restated	(67,638,062)
	<hr/>
Net Position (Deficit) - End of the Year	\$ (66,113,260)
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CITY OF LATHROP

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

Note 1: Summary of Significant Accounting Policies

a. Reporting Entity

The City of Lathrop, California, (the City) was incorporated July 1, 1989, under the general laws of the State of California. The City operates under a Council-Manager form of government and provides the following services: general government, public safety, public ways and facilities/transportation, culture and leisure, and public utilities.

The financial statements of the primary government of the City of Lathrop include the activities of the City as well as the Lathrop Public Facilities Financing Corporation, which is controlled by and dependent on the City. While it is a separate legal entity, its financial activities are integral to those of the City. Its financial activities have been aggregated and merged (termed "blending") with those of the primary government of the City in the accompanying financial statements.

On April 11, 2000, the City Council formed the Lathrop Public Facilities Financing Corporation (Corporation), a non-profit public benefit corporation. The Corporation was formed to assist the City in financing the acquisition, construction, and improvement of municipal facilities. The Corporation is also empowered to acquire property. The Corporation is governed by a Board of Directors consisting of the City Council members.

b. Basis of Presentation

The City's Basic Financial Statements are prepared in conformity with accounting principles generally accepted in the United States of America. The Government Accounting Standards Board is the acknowledged standard setting body for establishing accounting and financial reporting standards followed by governmental entities in the U.S.A.

These Standards require that the financial statements described below be presented.

Government-wide Statements: The Statement of Net Position and the Statement of Activities display information about the primary government (the City and its component unit). These statements include the financial activities of the overall City government, except for fiduciary activities. Eliminations have been made to minimize the double counting of internal activities. However, the interfund services provided and used are not eliminated in the process of consolidation. These statements distinguish between the *governmental* and *business-type activities* of the City. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties.

The Statement of Activities presents a comparison between direct expenses and program revenues for each segment of the business-type activities of the City and for each function of the City's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) charges paid by the recipients of goods or services offered by the programs, (b) grants and contributions that are restricted to meeting the operational needs of a particular program and (c) fees, grants and contributions that are restricted to financing the acquisition or construction of capital assets. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2021

Note 1: Summary of Significant Accounting Policies (Continued)

Fund Financial Statements: The fund financial statements provide information about the City's funds, including fiduciary funds and blended component units. Separate statements for each fund category - *governmental, proprietary, and fiduciary* - are presented. The emphasis of fund financial statements is on major individual governmental and enterprise funds, each of which is displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds.

Proprietary fund *operating* revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. *Nonoperating* revenues, such as subsidies and investment earnings, result from nonexchange transactions or ancillary activities.

c. Major Funds

Major funds are defined as funds that have either assets, liabilities, revenues or expenditures/expenses equal to ten percent of their fund-type total and five percent of the grand total. Major governmental and business-type funds are identified and presented separately in the fund financial statements. All other funds, called non-major funds, are combined and reported in a single column, regardless of their fund-type. The General Fund is always a major fund. The City may also select other funds it believes should be presented as major funds.

The City reported the following major governmental funds in the accompanying financial statements:

General Fund

This fund accounts for all financial resources except those to be accounted for in another fund. It is the general operating fund of the City.

Developers Projects Special Revenue Fund

This fund accounts for developer paid fees restricted to/committed expenditures associated with various developer projects.

Capital Facility Fees Special Revenue Fund

To account for the financial resources associated with the capital facility fees for Traffic Mitigation (includes Regional Traffic), Storm Drain, Culture and Leisure, City Service, and Administration.

Buildings Safety & Inspection Special Revenue Fund

This fund accounts for building safety and inspection permit fee revenue and activity.

Development Engineering Special Revenue Fund

This fund accounts for the development engineering fee revenue and activity.

Note 1: Summary of Significant Accounting Policies (Continued)

Developer Deposits Special Revenue Fund

This fund accounts for the activity relating to developer deposits for development projects ongoing within the City.

Streets and Roads Capital Projects Fund

To account for capital project expenditures related to streets and roads occurring over more than one fiscal year.

The City reported both of its enterprise funds as major funds in the accompanying financial statements:

Water Fund

This fund accounts for the revenues and expenses of the City's water operations.

Sewer Fund

This fund accounts for the revenues and expenses of the City's sewer operations.

The City also reports the following fund types:

Internal Service Fund

The fund accounts for compensated absences activities, which are provided to other departments on a cost-reimbursement basis.

Fiduciary Funds

Custodial funds are used to account for assets held by the City as an agent for certain special assessment districts. The financial activities of these funds are excluded from the entity-wide financial statement, but are presented in separate Fiduciary Fund financial statements.

d. Basis of Accounting

The government-wide, proprietary and fiduciary fund financial statements are reported using the *economic resources measurement focus* and the full *accrual basis* of accounting. Revenues are recorded when *earned* and expenses are recorded at the time liabilities are *incurred*, regardless of when the related cash flows take place.

Governmental funds are reported using the *current financial resources* measurement focus and the *modified accrual* basis of accounting. Under this method, revenues are recognized when *measurable* and *available*. The City considers all revenues reported in the governmental funds to be available if the revenues are collected within sixty days after year-end. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. Governmental capital asset acquisitions are reported as *expenditures* in governmental funds. Proceeds of governmental long-term debt and acquisitions under capital leases are reported as *other financing sources*.

CITY OF LATHROP

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2021

Note 1: Summary of Significant Accounting Policies (Continued)

Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the water fund, sewer fund, and internal service funds are charges to customers for sales and services. Operating expenses for enterprise funds and internal service funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Non-exchange transactions, in which the City gives or receives value without directly receiving or giving equal value in exchange, include taxes, grants, entitlements, and donations. On the accrual basis, revenue from taxes is recognized in the fiscal year for which the taxes are levied or assessed. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

The City may fund programs with a combination of cost-reimbursement grants, categorical block grants, and general revenues. Thus, both restricted and unrestricted Net Position may be available to finance program expenditures. The City's policy is to first apply restricted grant resources to such programs, followed by general revenues if necessary.

Certain indirect costs are included in program expenses reported for individual functions and activities.

Those revenues susceptible to accrual are use of money and property revenue, charges for services and fines and penalties. Sales taxes collected and held by the State at year-end on behalf of the City also are recognized as revenue.

e. Property Tax

The City's property taxes are levied each July 1, on the assessed values as of the prior January 1 for all real and personal property located in the City. Property sold after the assessment date (January 1) is reassessed and the amount of property tax levied is prorated.

The City has elected to receive property taxes from the County of San Joaquin (County) under the Teeter Plan. Under this program, the City receives 100% of the levied property taxes in periodic payments with the County assuming responsibility for delinquencies. Secured property taxes are due in two equal installments; the first is due November 1 and delinquent with penalties after December 10; the second is due February 1 and delinquent with penalties after April 10. Unsecured personal property taxes do not constitute a lien against real property unless the taxes become delinquent. Payment must be made in one installment, which is delinquent if not paid by August 31. The City accrues only taxes which are received from the County within 60 days after fiscal year end.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2021

Note 1: Summary of Significant Accounting Policies (Continued)

f. Use of Estimates

The preparation of the financial statements in conformity with generally accepted accounting principles (GAAP) requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

g. Cash and Cash Equivalents

The City's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

h. Accounts Receivable

In the government-wide statements, receivables consist of all revenues earned at year-end and not yet received. Receivables are recorded in the financial statements net of any allowance for doubtful accounts if applicable, and estimated refunds due. Major receivable balances for the governmental activities include sales and use taxes, franchise taxes, grants, police fines and other fees. Federal and state grants are considered receivable and accrue as revenue when reimbursable costs are incurred. Business-type activities report utilities and interest earnings as their major receivables.

In the fund financial statements, material receivables in governmental funds include revenue accruals such as sales tax, franchise tax, and grants and other similar intergovernmental revenues since they are usually both measurable and available.

i. Prepaid Expenses

Prepaid items are also recognized under the consumption method. Payments to vendors that reflect costs applicable to future accounting periods are recorded as prepaid items in both government-wide and fund financial statements.

j. Capital Assets

The accounting treatment over property, plant and equipment depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements.

Donated capital assets, donated works of art and similar items, and capital assets received in a service concession arrangement are reported at the estimated acquisition value on the date contributed. All other capital assets are valued at historical cost or estimated historical cost if actual historical cost is not available. The City's policy is to capitalize all capital assets with costs exceeding certain minimum thresholds.

The City has recorded all its public domain (infrastructure) capital assets placed in service, which include roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, and lighting systems.

CITY OF LATHROP

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2021

Note 1: Summary of Significant Accounting Policies (Continued)

The purpose of depreciation is to spread the cost of capital assets equitably among all users over the life of these assets. The amount charged to depreciation expense each year represents that year's pro rata share of the cost of capital assets. Generally accepted accounting principles require that all capital assets with limited useful lives be depreciated over their estimated useful lives. Depreciation is provided using the straight line method which means the cost of the capital asset is divided by its expected useful life in years and the result is charged to expense each year until the capital asset is fully depreciated. The City has assigned the useful lives listed below to capital assets.

Buildings	10 - 30 years
Improvements	5 - 50 years
Equipment and Vehicles	5 - 30 years
Infrastructure	5 - 40 years

The City capitalizes all capital assets with a useful life of more than one year. Prior to July 1, 2019, the City capitalized all capital assets with a cost greater than \$3,000. Subsequent to that date, the City capitalizes all land purchases and all other capital assets as follows:

Land Improvements	\$ 50,000
Buildings	50,000
Building Improvements	50,000
Infrastructure	50,000
Equipment, Furniture and Vehicles	10,000
Intangible Assets	10,000
Leasehold Improvements	50,000
Construction in Progress for Year End Reporting	50,000 will exceed at completion

k. Compensated Absences

City employees accumulate earned but unused vacation which can be converted to cash at termination of employment. For governmental funds, a liability for these amounts is recorded only if they have matured, for example, as a result of employee resignations and retirements. The remaining amounts are reported as a liability in the Statement of Net Position. Proprietary funds' liability for compensated absences is recorded in each proprietary fund. The liability for compensated absences is determined annually.

l. Long Term Liabilities

In the government-wide financial statements and the proprietary fund types in the fund financial statements, long-term liabilities, and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position.

In the fund financial statements the face amount of debt issued is reported as other financing sources. Premiums received are reported as other financing sources, while discounts are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 FOR THE YEAR ENDED JUNE 30, 2021

Note 1: Summary of Significant Accounting Policies (Continued)

m. Net Pension Liability

For purposes of measuring the net pension liability, deferred outflows and inflows of resources related to pensions, and pension expense, information about the fiduciary net position and additions to/deductions from the fiduciary net position have been determined on the same basis as they are reported by the CalPERS Financial Office. For this purpose, benefit payments (including refunds of employee contributions) are recognized when currently due and payable in accordance with the benefit terms. Investments are reported at fair value. CalPERS audited financial statements are publicly available reports that can be obtained at CalPERS' website under Forms and Publications.

n. Other Post-Employment Benefits (OPEB)

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense have been determined by an independent actuary. For this purpose, benefit payments are recognized when currently due and payable in accordance with the benefit terms.

Generally accepted accounting principles require that the reported results must pertain to liability information within certain defined timeframes. For this report, the following timeframes are used:

Valuation Date	June 30, 2019
Measurement Date	June 30, 2020
Measurement Period	July 1, 2019 to June 30, 2020

o. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position reports a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of net position reports a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time.

p. Interfund Transactions

Interfund transactions are reflected as either loans, services provided, reimbursements, or transfers. Loans are reported as receivables and payables as appropriate, are subject to elimination upon consolidation and are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the noncurrent portion of interfund loans). Any residual balances outstanding between the governmental activities and the business-type activities are reported in the government-wide financial statements as "internal balances". Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available for appropriation and are not available financial resources.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2021

Note 1: Summary of Significant Accounting Policies (Continued)

Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund, and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers between governmental or proprietary funds are netted as part of the reconciliation to the government-wide presentation.

q. Net Position and Fund Balance

Net Position

Net position is the excess of all the City's assets all deferred outflows over all its liabilities and deferred inflows, regardless of fund. Net position is divided into three captions on the Statement of Net Position. These captions apply only to net position, which is determined only at the Government-wide level, and business type activities and are described below:

Net Investment in Capital Assets describes the portion of Net Position which is represented by the current net book value of the City's capital assets, less the outstanding balance of any debt issued to finance these assets and related deferred inflow of resources.

Restricted describes the portion of Net Position which is restricted as to use by the terms and conditions of agreements with outside parties, governmental regulations, laws, or other restrictions which the City cannot unilaterally alter.

Unrestricted describes the portion of Net Position which is not restricted to use.

Fund Balance

Governmental fund balances represent the net current assets of each fund. Net current assets generally represent a fund's cash and receivables, less its liabilities.

The City's fund balances are classified based on spending constraints imposed on the use of resources. For programs with multiple funding sources, the City prioritizes and expends funds in the following order: Restricted, Committed, Assigned, and Unassigned. Each category in the following hierarchy is ranked according to the degree of spending constraint:

Nonspendables represents balances set aside to indicate items do not represent available, spendable resources even though they are a component of assets. Fund balances required to be maintained intact, such as Permanent Funds, and assets not expected to be converted to cash, such as prepaids, notes receivable, and land held for redevelopment are included. However, if proceeds realized from the sale or collection of nonspendable assets are restricted, committed or assigned, then nonspendable amounts are required to be presented as a component of the applicable category.

Restricted fund balances have external restrictions imposed by creditors, grantors, contributors, laws, regulations, or enabling legislation which requires the resources to be used only for a specific purpose. Nonspendable amounts subject to restrictions are included along with spendable resources.

CITY OF LATHROP

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2021

Note 1: Summary of Significant Accounting Policies (Continued)

Committed fund balances include amounts that can be used only for the specific purposes determined by a formal action of the City Council's highest level of decision-making authority. The City Council can, by adoption of a resolution prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the resolution remains in place until a similar action is taken (the adoption of another resolution) to remove or revise the limitation.

Assigned fund balances are amounts constrained by the City's intent to be used for a specific purpose, but are neither restricted nor committed. The Authority for assigning fund balance is expressed by the City Council or its designee (i.e., City Manager), as established in the City's Reserve Policy. This category includes nonspendables, when it is the City's intent to use proceeds or collections for a specific purpose, and residual fund balances, if any, of Special Revenue, Capital Projects and Debt Service Funds which have not been restricted or committed.

Unassigned fund balance represents residual amounts that have not been restricted, committed, or assigned. This includes the residual general fund balance and residual fund deficits, if any, of other governmental funds.

Further detail about the City's fund balance classification is described in Note 8.

r. New, Closed and Renamed Funds

The following funds were established during the fiscal year:

The State Grants Special Revenue Fund is used to account for state grant expenditures and related activities.

s. New Accounting Pronouncement

In FY 2020/21, the City of Lathrop implemented the provisions of GASB Statement No. 84, *Fiduciary Activities*. This statement changes the definition of fiduciary activities, providing more refined guidance on how to determine if an activity is fiduciary in nature and therefore should be reported as such. The statement defines types of fiduciary funds, eliminating agency funds and replacing them with Custodial Funds. Under this guidance, all fiduciary funds will now report a net position and a statement of changes in net position. Implementation of this guidance resulted in reclassification of several programs in governmental activities to fiduciary activities and the creation of additional funds to account for these programs. The change in accounting principle resulted in a prior period adjustment in the amount of \$(67,638,062) being reported for the custodial funds in the Statement of Changes in Fiduciary Net Position, and of \$(1,369,020) in the Statement of Revenues, Expenditures and Changes in Fund Balances.

In FY 2020/21, the City of Lathrop adopted the provisions of GASB Statement No. 98, *the Annual Comprehensive Financial Report*. This statement establishes the annual comprehensive financial report and ACFR in generally accepted accounting principles (GAAP) for state and local governments and eliminates the prior name and acronym.

The following pronouncements have been postponed as a temporary relieve to governments and other stakeholders in light of the COVID-19 pandemic and the new effective date are reflected in the following fiscal years:

GASB 87 – Leases – The requirements of this statement are effective for reporting periods beginning on or after June 15, 2021.

CITY OF LATHROP

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2021

Note 2: Cash and Investments

a. Policies

The City invests in individual investments and in investment pools. Individual investments are evidenced by specific identifiable pieces of paper called *securities instruments*, or by an electronic entry registering the owner in the records of the institution issuing the security, called the *book entry* system.

California Law requires banks and savings and loan institutions to pledge government securities with a fair value of 110% of the City's cash on deposit or first trust deed mortgage notes with a value of 150% of the City's cash on deposit as collateral for these deposits. Under California Law this collateral is held in an investment pool by an independent financial institution in the City's name and places the City ahead of general creditors of the institution pledging the collateral.

The City's investments are carried at fair value, as required by generally accepted accounting principles. The City adjusts the carrying value of its investments to reflect their fair value at each fiscal year end, and it includes the effects of these adjustments in income for that fiscal year.

Investment income is allocated among funds on the basis of average monthly cash and investment balances in these funds. Interest income on certain investments is allocated based on the source of the investment and legal requirements which apply.

Cash and investments with an original maturity of three months or less are used in preparing proprietary fund statements of cash flows because these assets are highly liquid and are expended to liquidate liabilities arising during the year.

b. Classification

Cash and investments are classified in the financial statements as shown below, based on whether or not their use is restricted under the terms of City debt instruments. Cash and investments as of June 30, 2021, are as follows:

City cash and investments in primary government:	
Cash and investments	\$ 208,030,644
Cash and investments, restricted, with fiscal agents	1,650,458
Total Cash	<u>209,681,102</u>
Cash and investments in Fiduciary Funds (separate statement):	
Cash and investments	5,641,663
Cash and investments, restricted, with fiscal agents	3,004,732
Total Fiduciary Funds cash and investments	<u>8,646,395</u>
Total cash and investments	<u>\$ 218,327,497</u>

Cash and Investments as of June 30, 2021, consist of the following:

Cash on hand	\$ 6,260
Cash with financial institutions	97,638,169
Investments	120,683,068
Total Cash and Investments	<u>\$ 218,327,497</u>

CITY OF LATHROP

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2021

Note 2: Cash and Investments (Continued)

c. Investments Authorized by the California Government Code and the City's Investment Policy

The City's Investment Policy and the California Government Code allow the City to invest in the following, provided the credit ratings of the issuers are acceptable to the City and approved percentages and maturities are not exceeded. The table below also identifies certain provisions of the California Government Code or the City's Investment Policy where it is more restrictive that addresses interest rate risk, credit risk and concentration of credit risk. This table does not address investments of debt proceeds held by bond trustees that are governed by the provisions of debt agreements of the City, rather than the general provisions of the California Government Code or the City's investment policy.

The City's investment policy states that all investments and deposits shall be made in accordance to the California Government Code Sections 16429.1, 53600-53609 and 53630-53686, except for the reserve funds from proceeds of debt issues may be invested in permitted investments specified in the indenture of the debt issue. The City has further restricted authorized investments to the following:

Authorized Investment Type	Maximum Maturity	Maximum Percentage/ Amount of Portfolio	Maximum Investment in One Issuer	Minimum Credit Ratings
Local Government Bonds	5 years	30%	None	A
State Bonds	5 years	30%	None	A
US Treasury Obligations	5 years	None	None	N/A
US Government Agency Issues	5 years	None	None	N/A
Banker's Acceptance	180 days	40%	30%	A
Commercial Paper, Prime Quality	270 days	25%	10%	A
Negotiable Certificates of Deposit	5 years	30%	None	N/A
Repurchase and Reverse Repurchase Agreements	30 days	None	None	A
Medium - Term Notes	5 years	30%	10%	A
Money Market Funds	N/A	20%	None	AAAm
Mutual Funds	5 years	20%	10%	AAAm
Local Agency Investment Fund ("LAIF")	N/A	None	None	N/A
Joint Power Authority Pool	N/A	None	None	N/A
Supranational Obligations	5 years	30%	None	AA

d. Investments Authorized by Debt Agreements

The City must maintain required amounts of cash and investments with trustees or fiscal agents under the terms of certain debt issues. These funds are unexpended bond proceeds or are pledged reserves to be used if the City fails to meet its obligations under these debt issues. The California Government Code requires these funds to be invested in accordance with City resolutions, bond indentures or State statutes. The table below identifies the investment types that are authorized for investments held by fiscal agents. The bond indentures contain no limitations for the maximum investment in any one issuer or the maximum percentage of the portfolio that may be invested in any one investment type. The table also identifies certain provisions of these debt agreements:

CITY OF LATHROP

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2021

Note 2: Cash and Investments (Continued)

Authorized Investment Type	Maximum Maturity	Maximum Percentage/ Amount of Portfolio	Maximum Investment in One Issuer
US Treasury Obligations	None	None	None
US Agency Securities	None	None	None
Mortgage-backed Securities	3 years	None	None
Banker's Acceptance (must be dollar denominated)	360 days	None	None
Certificates of Deposit	None	None	None
Commercial Paper	180 days	None	None
Money Market Funds	N/A	None	None
Local Government Bonds	None	None	None
County Pool	N/A	None	None
Local Agency Investment Fund ("LAIF")	N/A	None	None

e. Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. One of the ways that the City manages its exposure to interest rate risk is by purchasing a combination of shorter term and longer term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations.

Information about the sensitivity of the fair values of the City's investments (including investments held by bond trustees) to market interest rate fluctuations is provided by the following table that shows the distribution of the City's investments by maturity or earliest call date:

Investment Type	Measurement Input			Total
	12 Months or Less	13 to 24 Months	25 to 60 Months	
U.S. Treasury Obligations	\$ 587,975	\$ 8,491,520	\$ 6,804,832	\$ 9,079,495
U.S. Government Agencies Issues	3,867,083	5,187,200	6,438,952	9,054,283
Supranational Obligations	-	1,086,109	314,095	1,086,109
Local Agency Investment Fund	73,884,337	-	-	73,884,337
Asset Management Program	10,255,647	-	-	10,255,647
Money Market Mutual Funds	2,893,391	-	-	2,893,391
Investments in County Pool	382,806	-	-	382,806
Certificate of Deposit	489,121	-	-	489,121
Total Investments	<u>\$ 92,360,360</u>	<u>\$ 14,764,829</u>	<u>\$ 13,557,879</u>	<u>120,683,068</u>
Cash in Banks and On Hand				97,644,429
Total City Cash and Investments				<u>\$ 218,327,497</u>

CITY OF LATHROP

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2021

Note 2: Cash and Investments (Continued)

The City is a participant in the Local Agency Investment Fund (LAIF) that is regulated by California Government Code Section 16429 under the oversight of the Treasurer of the State of California. The City reports its investment in LAIF at the fair value amount provided by LAIF, which is the same as the value of the pool share. The balance is available for withdrawal on demand, and is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis. Each regular LAIF account is permitted to have up to 15 transactions per month, with a minimum transaction amount of \$5,000, a maximum transaction amount of \$75 million and at least 24 hours advance notice for withdrawals of \$10 million or more. Bond proceeds accounts are subject to a one-time deposit with no cap and are set up with a monthly draw down schedule. Included in LAIF's investment portfolio are collateralized mortgage obligations, mortgage-backed securities, other asset-backed securities, loans to certain state funds, United States Treasury Notes and Bills and floating rate securities issued by federal agencies, government-sponsored enterprises, and corporations. At June 30, 2021, these investments have an average maturity of 191 days.

Money market mutual funds are available for withdrawal on demand and at June 30, 2021, have an average maturity of 105 days.

f. Fair Value Hierarchy

The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure fair value of the assets. Level 1 inputs are quoted prices in an active market for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs.

The following is a summary of the fair value hierarchy of the fair value of investments of the City as of June 30, 2021:

<i>Investments by Fair Value Level:</i>	Level 1	Level 2	Total
U.S. Treasury Obligations	\$ 15,884,327	\$ -	\$ 15,884,327
U.S. Government Agencies Issues	-	15,493,235	15,493,235
Supranational Obligations	-	1,400,204	1,400,204
Total Investments by Fair Value Level	\$ 15,884,327	\$ 16,893,439	32,777,766
 <i>Investments Measured at Amortized Cost:</i>			
Local Agency Investment Fund			73,884,337
Asset Management Program			10,255,647
Money Market Mutual Funds			2,893,391
Investments in County Pool			382,806
Certificates of Deposit			489,121
<i>Cash in Banks and On Hand</i>			97,644,429
Total City Cash and Investments			\$ 218,327,497

CITY OF LATHROP

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2021

Note 2: Cash and Investments (Continued)

US Treasury Obligations classified in Level 1 of the fair value hierarchy are valued using a quoted price in an active market for an identical asset. For investments classified within Level 2 of the fair value hierarchy, the City's custodians generally use a multi-dimensional relational model. Inputs to their pricing models are based on observable market inputs in active markets. The inputs to the pricing models are typically benchmark yields, reported trades, broker dealer quotes, issuer spreads and benchmark securities, among others. Fair value is defined as the quoted market value on the last trading day of the period. These prices are obtained from various pricing sources by the custodian bank.

g. Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The actual ratings as of June 30, 2021, as provided by Standard and Poor's, are as follows:

Investment Type	AAAm	AA+	AAA	Total
Supranational Obligations	\$ -	\$ -	\$ 1,400,204	\$ 1,400,204
Money Market Mutual Funds	2,893,391	-	-	2,893,391
Totals	<u>\$ 2,893,391</u>	<u>\$ -</u>	<u>\$ 1,400,204</u>	<u>4,293,595</u>
Not Rated:				
Local Agency Investment Fund				73,884,337
Asset Management Program				10,255,647
Investments in County Pool				382,806
Certificates of Deposit				489,121
Exempt from Credit Rating Disclosure:				
U.S. Government Agencies Issues				15,493,235
US Treasury Obligations				15,884,327
Total Investments				<u>\$ 120,683,068</u>

h. Concentration of Credit Risk

There were no Investments in any one issuer, other than U. S. Treasury securities, money market mutual funds, and California Local Agency Investment Funds that represent 5% or more of total City-wide investments at June 30, 2021.

Note 3: Interfund Transactions

a. Long-Term Advances

As of June 30, 2021, the General Fund had advanced \$2,938,423 to the Sewer Enterprise Fund, which was used to cover capital construction and other related costs. The advances will be repaid with future operating revenues, but not within the next fiscal year.

CITY OF LATHROP

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2021

Note 3: Interfund Transactions (Continued)

b. Transfers Between Funds

With Council approval, resources may be transferred from one City fund to another. Transfers between funds during the fiscal year ended June 30, 2021, were as follows:

	<u>Transfers In</u>	<u>Transfers Out</u>
Major Governmental Funds:		
General	\$ 4,743,526	\$ 15,311,350
Developer Projects Special Revenue Fund	-	2,100,141
Capital Facilities Fee Special Revenue Fund	-	9,925,031
Building Safety & Inspection Special Revenue Fund	-	364,287
Streets and Roads Capital Projects Fund	11,736,398	-
Major Enterprise Funds:		
Water	3,660,048	5,351,807
Sewer	3,656,299	3,742,470
Non Major Governmental Funds	18,652,039	5,653,224
Total Interfund Transfers	<u>\$ 42,448,310</u>	<u>\$ 42,448,310</u>

The purposes of the above transfers were to fund operations, capital projects and debt service.

c. Internal Balances

Internal balances are presented in the Entity-wide financial statements only. They represent the net interfund receivables and payables remaining after the elimination of all such balances within governmental and business-type activities.

d. Due To (From) Other Funds

The City provides short-term interfund loans to cover cash flows which are expected to be repaid within the next year. As of June 30, 2021, Due To (From) Other Funds were as follows:

<u>Due From Other Funds</u>	<u>Due To Other Funds</u>	<u>Amount</u>
General Fund	Nonmajor Governmental Funds	\$ 903,148
	Total	<u>\$ 903,148</u>

CITY OF LATHROP

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2021

Note 4: Capital Assets

a. Capital Asset Additions and Retirements

Capital assets activity for the year ended June 30, 2021, is as follows:

Governmental Activities	Balance July 1, 2020	Adjustments	Additions	Retirements	Transfers	Balance June 30, 2021
Capital assets not being depreciated:						
Land	\$ 9,629,503	\$ -	\$ -	\$ -	\$ -	\$ 9,629,503
Construction in Progress	15,943,873	(1,250)	9,610,414	-	5,678,847	19,874,190
Total capital assets not being depreciated	<u>25,573,376</u>	<u>(1,250)</u>	<u>9,610,414</u>	<u>-</u>	<u>5,678,847</u>	<u>29,503,693</u>
Capital assets being depreciated:						
Buildings	11,716,095	-	-	-	-	11,716,095
Improvements	68,709,715	(241,181)	1,240,822	(368,329)	(5,678,847)	75,019,874
Equipment and Vehicles	3,851,852	51,638	85,745	(52,265)	-	3,936,970
Infrastructure	191,357,657	241,524	9,211,642	-	-	200,810,823
Total capital assets being depreciated	<u>275,635,319</u>	<u>51,981</u>	<u>10,538,209</u>	<u>(420,594)</u>	<u>(5,678,847)</u>	<u>291,483,762</u>
Less accumulated depreciation:						
Buildings	3,533,560	-	226,303	-	-	3,759,863
Improvements	21,805,224	-	2,947,719	(115,761)	-	24,637,182
Equipment and Vehicles	2,006,465	-	444,825	(626)	-	2,450,664
Infrastructure	64,302,097	-	3,893,246	-	-	68,195,343
Total accumulated depreciation	<u>91,647,346</u>	<u>-</u>	<u>7,512,093</u>	<u>(116,387)</u>	<u>-</u>	<u>99,043,052</u>
Net capital assets being depreciated	183,987,973	51,981	18,050,302	(536,981)	(5,678,847)	192,440,710
Governmental Activities Capital Assets, Net	<u>\$ 209,561,349</u>	<u>\$ 50,731</u>	<u>\$ 27,660,716</u>	<u>\$ (536,981)</u>	<u>\$ -</u>	<u>\$ 221,944,403</u>

Business-type Activities	Balance July 1, 2020	Additions	Retirements	Transfers	Balance June 30, 2021
Capital assets not being depreciated:					
Land	\$ 3,565,179	\$ -	\$ -	\$ -	\$ 3,565,179
Construction in Progress	3,359,944	2,829,247	-	-	6,189,191
Total capital assets not being depreciated	<u>6,925,123</u>	<u>2,829,247</u>	<u>-</u>	<u>-</u>	<u>9,754,370</u>
Capital assets being depreciated:					
Buildings	3,072	-	-	-	3,072
Improvements	222,896,677	6,702,980	-	-	229,599,657
Equipment and Vehicles	1,522,366	51,973	-	-	1,574,339
Net capital assets being depreciated	<u>224,422,115</u>	<u>6,754,953</u>	<u>-</u>	<u>-</u>	<u>231,177,068</u>
Less accumulated depreciation:					
Buildings	3,013	15	-	-	3,028
Improvements	50,223,446	4,718,992	-	-	54,942,438
Equipment and Vehicles	888,092	111,795	-	-	999,887
Total accumulated depreciation	<u>51,114,551</u>	<u>4,830,802</u>	<u>-</u>	<u>-</u>	<u>55,945,353</u>
Net capital assets being depreciated	173,307,564	11,585,755	-	-	175,231,715
Business-type Activities Capital Assets, Net	<u>\$ 180,232,687</u>	<u>\$ 14,415,002</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 184,986,085</u>

CITY OF LATHROP

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2021

Note 4: Capital Assets (Continued)

b. Capital Asset Contributions

Some capital assets may be acquired using federal and State grant funds, or they may be contributed by developers or other governments. These contributions are required to be accounted for as revenues at the time the capital assets are contributed.

c. Depreciation Allocation

Depreciation expense is charged to functions and programs based on their usage of the related assets. The amounts allocated to each function or program are as follows:

Governmental Activities			
General government		\$	112,681
Community development			169,773
Public safety			130,710
Public works			7,047,095
Culture and leisure			51,834
Total Governmental Activities		\$	7,512,093
Business-Type Activities			
Water		\$	1,782,565
Sewer			3,048,237
Total Business-Type Activities		\$	4,830,802

Note 5: Compensated Absences

The following is a summary of changes in the City's compensated absences for the fiscal year ended June 30, 2021:

	Balance June 30, 2020	Net Change	Balance June 30, 2021	Due within one year
Governmental activities	\$ 1,624,976	\$ 227,683	\$ 1,852,659	\$ 277,899
Business-type activities	71,930	(3,231)	68,699	10,305
Total	\$ 1,249,919	\$ 224,452	\$ 1,921,358	\$ 288,204

CITY OF LATHROP

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2021**

Note 6: Capital Leases & Loans Payable

The City generally incurs long-term debt to finance projects or purchase assets, which will have useful lives equal to or greater than the related debt.

a. The City's Capital Leases & Loans Payable

The City's long-term debt activities for the year ended June 30, 2021, is as follows:

Governmental Activities Long-Term Debt	Balance June 30, 2020	Retirements	Balance June 30, 2021	Current Portion
Capital Lease Obligation				
2016 Lease Agreement				
2.55%, due 07/15/2029	\$ 3,350,000	\$ 300,000	\$ 3,050,000	\$ 305,000
Total Governmental Activities	<u>\$ 3,350,000</u>	<u>\$ 300,000</u>	<u>\$ 3,050,000</u>	<u>\$ 305,000</u>

Business-type Activities Long-Term Debt	Balance June 30, 2020	Retirements	Balance June 30, 2021	Current Portion
Capital Lease Obligation				
2017 Bank Loan				
2.89%, due 06/01/2032	\$ 9,550,312	\$ 676,344	\$ 8,873,968	\$ 696,032
State Revolving Fund Loan				
2.3086%, due 07/01/2032	6,456,406	445,961	6,010,445	461,583
Compass Bank Loan				
3.50%, due 06/01/2029	3,744,895	361,055	3,383,840	373,803
Total Business-type Activities	<u>\$ 19,751,613</u>	<u>\$ 1,483,360</u>	<u>\$ 18,268,253</u>	<u>\$ 1,531,418</u>

b. Debt Service Requirements

Future principal and interest payments on all Governmental and Business-type long-term debt were as follows at June 30, 2021:

	Governmental Activities		Business-Type Activities					
	Direct Borrowings		Direct Borrowings					
	City Hall Lease		2017 Bank Loan	State Revolving Fund Loan	Compass Bank Loan			
For the Year Ending June 30	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2022	\$ 305,000	\$ 73,886	\$ 696,032	\$ 251,429	\$ 461,583	\$ 135,990	\$ 373,803	\$ 115,197
2023	315,000	65,981	716,293	231,167	472,301	125,272	387,001	101,999
2024	320,000	57,885	737,145	210,316	483,267	114,306	400,664	88,336
2025	330,000	49,598	758,604	188,857	494,489	103,084	414,810	74,190
2026	340,000	41,055	780,687	166,774	500,217	97,376	429,456	59,544
2027 - 2031	1,440,000	74,588	4,257,848	479,457	2,717,383	270,468	1,378,106	85,498
2032- 2033	-	-	927,359	20,101	881,205	20,302	-	-
Total	<u>\$ 3,050,000</u>	<u>\$ 362,993</u>	<u>\$ 8,873,968</u>	<u>\$ 1,548,101</u>	<u>\$ 6,010,445</u>	<u>\$ 866,798</u>	<u>\$ 3,383,840</u>	<u>\$ 524,764</u>

CITY OF LATHROP

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2021

Note 6: Capital Leases & Loans Payable (Continued)

c. Description of the City's Capital Leases & Loans Payable Issues

2016 Lease Agreement – On June 1, 2016, the City entered into a capital lease with the Lathrop Financing Authority (Authority) for the existing City Hall building, in the amount of \$4,190,000 with a 2.55% annual interest rate. On the same date, the Authority assigned its rights under the lease agreement to Capital One Public Funding, LLC. The proceeds of the capital lease, together with available funds from the City, were used to advance refund the outstanding 2004 Capital Lease Obligation amounted to \$6,640,000. A total of \$6,787,680 was deposited into an irrevocable trust with an escrow agent to provide funds for the future debt service payment on the refunded 2004 Capital Lease. As a result, the 2004 Capital Lease was considered defeased and the liability for the 2004 Capital Lease has been removed from the Statement of Net Position as of June 30, 2016. On July 15, 2016, the 2004 Capital Lease Obligation was prepaid fully. This advance refunding reduced the City's total debt service payments over 15 years by \$2,901,765 and obtained an economic gain (difference between the present values of the debt service payments on the old and new debt) of \$950,783. Due to the timing of debt service payments on July 15th of each year, the City prepays the principal and interest.

The 2016 City Hall Lease is secured by the City Hall building at 390 Towne Centre Drive, Lathrop, California. The outstanding lease amount contains a provision that in an event of default, Lathrop Financing Authority may terminate the lease, re-lease all or any portion of the leased property or hold the City liable for the payment of all base rental obligations and be reimbursed for any deficiency arising out of re-leasing the property.

2017 Bank Loan – On May 18, 2017, the City entered into a loan agreement with Opus Bank, in the amount of \$11,455,000 with a 2.89% annual interest rate. The purpose of the loan proceeds is to refinance the 2003 Revenue Bonds. A total of \$11,328,241 was deposited into an irrevocable trust with an escrow agent to provide funds for the future debt service payment on the refunded 2003 Bonds. As a result, the 2003 Bonds were considered defeased and the liability for the 2003 Bonds has been removed from the Statement of Net Position as of June 30, 2017. On June 1, 2017, the 2003 Bonds were repaid fully. This refunding reduced the City's total debt service payments over 15 years by \$6,829,468 and obtained an economic gain (difference between the present values of the debt service payments on the old and new debt) of \$3,857,309. The interest and principal payments are due June 1 and December 1, commenced December 1, 2017.

State Revolving Fund Loan – The City entered into an agreement with the California Department of Public Health in the amount of \$10,929,000. Funds are for the Water Supply Arsenic Reduction Project. Repayment of this loan started on January 1, 2013. Terms of the note include a twenty-year repayment period and a 2.3% interest rate. Principal and interest payments are to be paid semiannually. The City's net water system revenues have been pledged for the repayment of debt service on loan.

CITY OF LATHROP

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 FOR THE YEAR ENDED JUNE 30, 2021

Note 6: Capital Leases & Loans Payable (Continued)

Compass Bank Loan – During fiscal 2011-12, the City entered into a loan agreement with Compass Bank in the amount of \$6,203,000. The proceeds from the loan were used to refund the 2000A Certificates of Participation (2000A COPs). Interest on the Compass Loan is payable semi-annually on December 1 and June 1 of each year through the year 2029. Repayment of this loan started on December 1, 2012.

The 2017 Bank Loan and Compass Bank Loan are secured by a pledge of and lien on the net revenues of the Water System. The outstanding loan amount contains a provision that in an event of default, the loan will bear interest at the default rate, a rate of interest equal to the interest rate plus 3 percent and 5 percent respectively or the outstanding loan amount may become immediately due and payable.

The State Revolving Fund Loan is secured by a promissory note. The outstanding loan amount contains a provision that in an event of default, the State can declare the City’s obligation immediately due and payable.

For the fiscal year 2021, net revenues of the Water Enterprise Fund amounted to \$4,024,353 which represented coverage of 3.45 over the \$1,165,343 debt service on the 2017 Bank Loan and Compass Bank Loan.

Note 7: Special Assessment Debt Without City Commitment

Special Assessment Districts in various parts of the City have issued debt to finance infrastructure improvements and facilities within their boundaries. The City is the collecting and paying agent for the debt issued by these Districts, but has no direct or contingent liability or moral obligation for the payment of this debt. Therefore, this debt is not included as long-term debt of the City. The outstanding balance of each of these issues as of June 30, 2021 is as follows:

Mossdale Assessment District Refunding 2015	\$ 5,160,000 *
Lathrop Financing Authority Special Tax Revenue Bonds (Mossdale Village Reassessment District No. 2013-1) 2013	8,595,000
Lathrop Financing Authority Special Tax Revenue Bonds (Community Facilities No. 2003-1) 2013 Series A	5,245,000
Crossroad Assessment District Series 2015	9,250,000
Joint Wastewater Project CFD 2003-2	5,175,000
Lathrop Sanitary Sewer Assessment District No. 1	585,000
City Hall Refinancing	3,050,000
Community Facilities District No. 2018-1	45,715,000 **

*The Mossdale Assessment District Refunding 2015 bond issue refunded the Mossdale Village Assessment District No. 03-1 Series 2005 bond issue.

**The Community Facilities District No. 2018-1 and 2018-2 bond issues were issued to restructure and extinguish the Communities Facilities District No. 2006-1.

CITY OF LATHROP

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2021

Note 8: Fund Balances

Detailed classifications of the City's fund balances, as of June 30, 2021, are below:

	General Fund	Developer Projects	Capital Facilities Fee	Building Safety & Inspection	Development Engineering	Developer Deposits	Streets and Roads	Other Governmental Funds	Total
Nonspendables:									
Items not in spendable form:									
Prepaid costs	\$ 343,888	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 343,888
Advances to other funds	2,938,423	-	-	-	-	-	-	-	2,938,423
Total Nonspendable	3,282,311	-	-	-	-	-	-	-	3,282,311
Restricted for:									
Recycling projects	-	-	-	-	-	-	-	937,125	937,125
Community improvements	-	-	-	-	-	-	-	4,232	4,232
Capital projects	-	1,032,103	41,492,902	-	-	-	-	37,120,758	79,645,763
Public safety	-	-	-	4,247,249	-	-	-	1,225,329	5,472,578
Traffic and transportation	-	-	-	-	-	-	-	84,948	84,948
Parks and recreation	-	-	-	-	-	-	-	355,523	355,523
Streets and roads contracts	-	-	-	-	4,591,332	-	10,645,507	1,600,901	16,837,740
Measure K	-	-	-	-	-	-	-	627,014	627,014
Total Restricted	-	1,032,103	41,492,902	4,247,249	4,591,332	-	10,645,507	41,955,830	103,964,923
Committed to:									
Contingency/emergency	7,045,537	-	-	-	-	-	-	-	7,045,537
Economic stability	1,850,000	-	-	-	-	-	-	-	1,850,000
Capital projects	9,910,040	-	-	-	-	-	-	-	9,910,040
Retirement stability	3,100,000	-	-	-	-	-	-	-	3,100,000
Water bonds	747,725	-	-	-	-	-	-	-	747,725
Capital equipment	3,824,224	-	-	-	-	-	-	-	3,824,224
Measure C essential city services	2,749,848	-	-	-	-	-	-	-	2,749,848
Economic development	437,450	-	-	-	-	-	-	-	437,450
Total Committed	29,664,824	-	-	-	-	-	-	-	29,664,824
Unassigned:									
Fund deficits	-	-	-	-	-	(603,670)	-	(169,617)	\$ (773,287)
Residual fund balance	6,679,913	-	-	-	-	-	-	-	6,679,913
Total Unassigned	6,679,913	-	-	-	-	(603,670)	-	(169,617)	5,906,626
Total Fund Balances	\$ 39,627,048	\$ 1,032,103	\$ 41,492,902	\$ 4,247,249	\$ 4,591,332	\$ (603,670)	\$ 10,645,507	\$ 41,786,213	\$ 142,818,684

a. Minimum Fund Balance Policies

The City Council has established a fund balance reserve policy with the adoption of resolution 10-3102 that deemed it desirable for the City to retain a contingency reserve level of 50% of the adjusted appropriation for any given year. The reserve balance shall not be reduced below 10% of the General Fund adjust appropriations. The contingency reserve is allocated to two categories, Economic Uncertainty Reserve and Exposure and Emergency Reserves.

The Economic Uncertainty Reserve consists of 75% of the Contingency Reserve Balance. It will be maintained to minimize the effects of major economic uncertainties, including local disasters, State budget deficits and other severe financial hardships or unforeseen changes in revenues and/or expenditures and will be available for budget stabilization. At June 30, 2021, the Economic Uncertainty Reserve amounted to \$5,284,153.

The Exposure and Emergency Reserves consist of 25% of the Contingency Reserve Balance. Exposure Reserves will be maintained to minimize the immediate financial impact of potential costs not covered by the City's insurance program, such as claim costs within the City's deductibles, major costs associate with disasters and other events which will not be reimbursable by insurance or Federal or State Government. Emergency Reserve will be maintained to minimize all unforeseen events not covered in the Economic Uncertainty Reserve and Exposure Reserves. At June 30, 2021, the Exposure and Emergency Reserves amounted to \$1,761,384.

CITY OF LATHROP

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2021

Note 8: Fund Balances (Continued)

b. Encumbrances

The City utilized an encumbrance system during fiscal year 2021 to assist in controlling expenditures. Under this system, governmental funds are encumbered when purchase orders, contracts, or other commitments are signed or approved. The following are encumbrances at June 30, 2021, that will be carried over to fiscal year 2022:

General Fund	\$ 4,595,160
Building Safety & Inspection Special Revenue Fund	792,228
Development Engineering Special Revenue Fund	1,760,420
Developer Deposits Special Revenue Fund	46,140
Streets and Roads Capital Projects Fund	4,200,167
Non-Major Funds	2,532,696

c. Restatement of Fund Balance

During the fiscal year 2021 fieldwork, a prior year audit entry to record a fair value adjustment was determined to be recommended in error. The reversal of this entry required a restatement of \$(797,177) to correct the fair value adjustment within the General Fund. In addition, the Water Fund net position was restated by \$146,817 due to interest not being accrued in previous years.

Note 9: Pension Plan

a. General Information about the Pension Plan

Plan Description – All qualified permanent and probationary employees are eligible to participate in the City’s Miscellaneous Tier I, Tier II and PEPRRA Employee Pension Rate Plan. The City’s Miscellaneous Rate Plan is part of the public agency cost-sharing multiple-employer defined benefit pension plan (PERF C), which is administered by the California Public Employees’ Retirement System (CalPERS). PERF C consists of a miscellaneous pool and a safety pool (also referred to as “risk pools”), which are comprised of individual employer miscellaneous and safety rate plans, respectively. Individual employers may sponsor more than one miscellaneous and safety rate plan. The employer participates in one cost-sharing multiple-employer defined benefit pension plan regardless of the number of rate plans the employer sponsors. The City sponsors three miscellaneous rate plans. Benefit provisions under the Plan are established by State statute and City resolution. CalPERS issues publicly available reports that include a full description of the pension plan regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

Benefits Provided – CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full time employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost of living adjustments for each plan are applied as specified by the Public Employees’ Retirement Law.

CITY OF LATHROP

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2021

Note 9: Pension Plan (Continued)

The Plan's provisions and benefits in effect at June 30, 2021, are summarized as follows:

	Miscellaneous		
	Tier 1	Tier 2	Tier 3
	Prior to	July 1, 2010 to	After
Hire date	July 1, 2010	December 31, 2012	December 31, 2012
Benefit formula	2% @ 55	2% @ 60	2% @ 62
Benefit vesting schedule	5 years service	5 years service	5 years service
Benefit payments	Monthly for life	Monthly for life	Monthly for life
Retirement age	50	50	52
Monthly benefits, as a % of annual salary	1.426%-2.418%	1.092%-2.418%	1.0%-2.5%
Required employee contribution rates	7.00%	7.00%	6.75%
Required employer contribution rates	10.484%	8.794%	7.732%
Required Unfunded Actuarial			
Liability Contribution	\$ 383,138	\$ 15,778	\$ 9,133

Beginning in fiscal year 2016, CalPERS collects employer contributions for the Plan as a percentage of payroll for the normal cost portion as noted in the rates above and as a dollar amount for contributions toward the unfunded liability (UAL). The dollar amounts are billed on a monthly basis or the City can elect a lump sum payment option. The City's required contributions for the unfunded liability in the Plan totaled \$408,049, as noted in the table above, which were made under the monthly payment option.

Contributions – Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for the Plan are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The City is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

For the year ended June 30, 2021, the City's total contributions to the Plan were \$1,062,215.

b. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Plan and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by the CalPERS Financial Office. For this purpose, benefit payments (including refunds of employee contributions) are recognized when currently due and payable in accordance with the benefit terms. Investments are reported at fair value.

CITY OF LATHROP

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2021

Note 9: Pension Plan (Continued)

As of June 30, 2021, the city reported a net pension liability for its proportionate share of the net pension liability of the Plan as follows:

	Proportionate Share of Net Pension Liability
Miscellaneous	\$ 6,416,539
Total Net Position Liability	<u>\$ 6,416,539</u>

The governmental activities net pension liability is liquidated primarily by the General Fund.

The City's net pension liability for the Plan is measured as the proportionate share of the net pension liability. The net pension liability of the Plan is measured as of June 30, 2020, and the total pension liability for the Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2019, rolled forward to June 30, 2020, using standard update procedures. The City's proportion of the net pension liability was based on a projection of the City's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. The City's proportionate share of the net pension liability for the Plan as of June 30, 2019, and 2020 was as follows:

	Miscellaneous
Proportion - June 30, 2019	0.0559%
Proportion - June 30, 2020	0.0590%
Change - Increase (Decrease)	<u>0.0031%</u>

For the year ended June 30, 2021, the City recognized pension expense of \$1,463,169. At June 30, 2021, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$ 1,062,215	\$ -
Differences between actual and expected experience	330,663	-
Changes in assumptions	-	(45,765)
Adjustments due to differences in proportions	443,795	-
Difference in proportionate share of contributions	-	(289,227)
Net difference projected and actual investment earnings	190,613	-
Total	<u>\$ 2,027,286</u>	<u>\$ (334,992)</u>

\$1,062,215 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

CITY OF LATHROP

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2021

Note 9: Pension Plan (Continued)

Year Ended June 30	Annual Amortization
2022	\$ 132,627
2023	233,985
2024	172,042
2025	91,425

Actuarial Assumptions – For the measurement period ended June 30, 2020, the total pension liability was determined by rolling forward the June 30, 2019 total pension liability. The June 30, 2020 total pension liability were based on the following actuarial methods and assumptions for all benefit tiers:

	All Plans
Valuation Date	June 30, 2019
Measurement Date	June 30, 2020
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	7.15%
Inflation	2.50%
Payroll Growth	3.00%
Projected Salary Increase	Varies by Entry Age and Service
Investment Rate of Return	7.15% ⁽¹⁾
Mortality	Derived usin CalPERS Membership Data for all Funds ⁽²⁾
Post Retirement Benefit Increase	Contract COLA up to 2.50% until Purchasing Power Protection Allowance Floor on Purchasing Power applies 2.50% thereafter.

(1) Net of pension plan investment and administrative expenses, including inflation.

(2) The mortality table used was developed based on CalPERS' specific data. The table includes 15 years of mortality improvements using the Society of Actuaries Scale 90% of scale MP 2016. For more details on this table, please refer to the December 2017 experience study report (based on CalPERS demographic data from 1997 to 2015) that can be found on the CalPERS website.

Discount Rate – The discount rate used to measure the total pension liability for the Plan was 7.15%. The projection of cash flows used to determine the discount rate for the Plan assumed that contributions from all plan members in the Public Employees Retirement Fund (PERF) will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Long-term Expected Rate of Return - The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

CITY OF LATHROP

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2021

Note 9: Pension Plan (Continued)

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical and forecasted information for all the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11+ years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the rounded single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equal to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.

The table below reflects the expected real rate of return by asset class.

Asset Class ^(a)	Current Target Allocation	Real Return Years 1 - 10 ^(b)	Real Return Years 11+ ^(c)
Global Equity	50%	4.80%	5.98%
Fixed Income	28%	1.00%	2.62%
Inflation assets	-	0.77%	1.81%
Private Equity	8%	6.30%	7.23%
Real assets	13%	3.75%	4.93%
Liquidity	1%	-	-0.92%
Total	<u>100%</u>		

- (a) In the CalPERS CAFR, Fixed Income is included in Global Debt Securities; Liquidity is included in Short-term Investments; Inflation Assets are included in both Global Equity Securities and Global Debt Securities.
- (b) An expected inflation of 2.0% used for this period.
- (c) An expected inflation of 2.92% used for this period.

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate – The following presents the City's proportionate share of the net pension liability for the Plan, calculated using the discount rate for the Plan, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1- percentage point higher than the current rate:

	Miscellaneous
1% Decrease	6.15%
Net Pension Liability	\$ 10,526,474
Current Discount Rate	7.15%
Net Pension Liability	\$ 6,416,539
1% Increase	8.15%
Net Pension Liability	\$ 3,020,629

CITY OF LATHROP

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2021

Note 9: Pension Plan (Continued)

Pension Plan Fiduciary Net Position – Detailed information about the pension plan's fiduciary net position is available in the separately issued CalPERS financial reports.

Subsequent Event - CalPERS Pension Contribution Rates – The CalPERS Board of Administration has adopted a new amortization policy effective with the June 30, 2019 actuarial valuation. The new policy shortens the period over which actuarial gains and losses are amortized from 30 years to 20 years with the payments computed using a level dollar amount. In addition, the new policy removes the 5-year ramp-up and ramp-down on UAL bases attributable to assumption changes and non-investment gains/losses. The new policy removes the 5-year ramp-down on investment gains/losses. These changes will apply only to new UAL bases established on or after June 30, 2019. As a result of these changes, the City's contribution rates for the fiscal year ended June 30, 2021 are expected to increase over the fiscal year 2021 contribution rates.

Note 10: Other Post - Employment Benefits

a. General Information about the City's Other Post - Employment Benefit (OPEB) Plan

Plan Description – The City's Post – Employment Benefit Plan is an agent multiple-employer defined benefit OPEB plan.

By resolution and through agreements with its labor units, the City provides certain health care benefits for retired employees. The City in the CalPERS health care plan, which is governed under the California Public Employees Health and Medical Care Act (PEMCHA). The City also participates in the California Employers Retirees Benefit Trust (CERBT), an irrevocable trust established to fund OPEB. CERBT is an agent multiple-employer defined benefit other postemployment benefits plan administered by CalPERS, and is managed by an appointed board not under the control of the City Council. CERBT consists of participating employers of the State of California and public agencies. Individual employers may establish more than one plan.

The CERBT was established by Chapter 331 of the 1988 California Statutes, and employers elect to participate in the CERBT to pre-fund health, dental, and other non-pension postemployment benefits for their retirees and survivors. The CERBT has pooled administrative and investment functions, while separate employer accounts are maintained to pre-fund and pay for health care or other postemployment benefits in accordance with the terms of the participating employers' plans. There are three CalPERS Board approved investment strategies for employers to choose from depending on their expected levels of return and volatility. Benefit provisions are established by participating employers.

The CERBT Trust is not considered a component unit by the City and has been excluded from these financial statements. Separately issued financial statements for CERBT may be obtained from CALPERS at P.O. Box 942709, Sacramento, CA 94229-2709.

CITY OF LATHROP

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2021

Note 10: Other Post - Employment Benefits (Continued)

Benefits Provided – The following is a summary of Plan benefits by employee group as of June 30, 2021:

Tier	Hire Date	Retirement Date	Eligibility	Benefit Prior to Retiree's (or Surviving Spouse's) Eligibility for Medicare	Benefit After Retiree's (or Surviving Spouse's) Eligibility for Medicare
1	Before 7/1/2014	On or before 12/31/2014	Age 50 within 5 years of PERS service	Benefit according to previous Unequal PEMHCA Resolution (i.e., no change for this group). 100% of premium for the retiree and any eligible covered dependents, up to \$1,536 per month in 2018, increasing by \$100 each calendar year until such time as it is equal to active employee per month in each City contribution.	
2	Before 7/1/2014	After 12/31/2014	Age 50 within 5 years of PERS service	PEMHCA Minimum Employer Contribution (MEC)	PEMHCA Minimum Employer Contribution (MEC)
			Age 55 within 5 years of PERS service	100% of the premium for retiree plus one up to the monthly cap for active employees*	
2	After 7-1-2014	Any	Age 50 within 5 years of PERS service	PEMHCA Minimum Employer Contribution (MEC)	PEMHCA Minimum Employer Contribution (MEC)
			Age 55 within 5 years of PERS service	100% of the premium for retiree and dependants, up to the following percentages of the monthly cap for active employees* 5 years of service: 25% 10 years of service: 50% 15 years of service: 100%	

*In 2020, the City contributes a maximum of \$1,755 per month toward medical coverage for active employees and their dependents. This amount will increase annually by 50% of premium increase for the median cost medical plan, not to exceed 5.5% per year.

For the year ended June 30, 2021, the City's contributions to the Plan were \$435,328, which were comprised of contributions to the trust of \$361,138 and implicit subsidy payments of \$74,690.

Employees Covered by Benefit Terms – Membership in the plan consisted of the following at the measurement date of June 30, 2021:

Active Employees	79
Inactive employees or beneficiaries currently receiving benefits	22
Inactive employees entitled to but not yet receiving benefits	6
Total	<u>107</u>

CITY OF LATHROP

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2021

Note 10: Other Post - Employment Benefits (Continued)

b. Net OPEB Liability

Actuarial Methods and Assumptions – The City’s net OPEB liability was measured as of June 30, 2020 the total OPEB liability was determined by an actuarial valuation dated June 30, 2019. These are the following actuarial methods and assumptions:

	Actuarial Assumptions
Valuation Date	June 30, 2019
Measurement Date	June 30, 2020
Actuarial Cost Method	Entry-Age Normal Cost, level percent of pay
Actuarial Assumptions:	
Discount Rate	6.80%
Inflation	2.50%
Payroll Growth	3.00%
Investment Rate of Return	6.80%
Mortality Rate	MacLeod Watts Scale 2018 applied generationally from 2015
Healthcare Trend Rate	7.00% and grade down to 4% for years 2076 and thereafter

Demographic actuarial assumptions used in this valuation are based on the 2014 experience study of the California Public Employees Retirement System using data from 1997 to 2011, except for a different basis used to project future mortality improvements. Mortality rates used were the published CalPERS rates, adjusted to back out 20 years of Scale BB to central year 2008.

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of OPEB plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation
Global Equity	59%
Fixed Income	25%
Treasury Inflation Protection Securities	5%
Real Estate Investment Trusts	8%
Commodities	3%
Total	100%

Change of Assumptions – For the measurement date of June 30, 2020, there were no changes in assumptions.

CITY OF LATHROP

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2021

Note 10: Other Post - Employment Benefits (Continued)

Discount Rate – The discount rate used to measure the total OPEB liability was 6.80%. The projection of cash flows used to determine the discount rate assumed that City contributions will be made at rates equal to the actuarially determined contribution rates. Based on those assumptions, the OPEB plan’s fiduciary net position was projected to be available to make all projected OPEB payments for current active and inactive employees and beneficiaries. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

c. Changes in Net OPEB Liability

The changes in the total OPEB liability follows:

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability/(Asset) (c) = (a) - (b)
Balance at Measurement Date 6/30/2019	\$ 5,432,650	\$ 4,277,782	\$ 1,154,868
Changes Recognized for the Measurement Period:			
Service Cost	247,448	-	247,448
Interest on the total OPEB liability	372,499	-	372,499
Expected investment income	-	293,607	(293,607)
Contributions from the employer	-	486,383	(486,383)
Changes in benefit terms	-	-	-
Administrative expenses	-	(2,094)	2,094
Other Expenses (one time)	-	-	-
Benefit payments	(404,342)	(404,342)	-
Changes of assumptions	-	-	-
Plan experience	-	-	-
Investment experience	-	(142,434)	142,434
Net changes	215,605	231,120	(15,515)
Balance at Measurement Date 6/30/2020	<u>\$ 5,648,255</u>	<u>\$ 4,508,902</u>	<u>\$ 1,139,353</u>

d. Sensitivity of the Net OPEB Liability to Changes in the Discount Rate and Healthcare Cost Trend Rates

The following presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using a discount rate that is 1- percentage-point lower (5.80%) or 1- percentage-point higher (7.80%) than the current discount rate:

Net OPEB Liability/(Asset)		
Discount Rate -1% (5.80%)	Discount Rate (6.80%)	Discount Rate +1% (7.80%)
\$ 1,717,126	\$ 1,139,353	\$ 643,724

CITY OF LATHROP

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2021

Note 10: Other Post - Employment Benefits (Continued)

The following presents the net OPEB liability of the City, as well as what the City's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1- percentage-point higher than the current healthcare cost trend rates:

Net OPEB Liability/(Asset)		
Healthcare Cost Trend Rates		
1% Decrease	Current Rate	1% Increase
\$ 573,906	\$ 1,139,353	\$ 1,809,810

e. OPEB Expenses and Deferred Outflows/Inflows of Resources Related to OPEB

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the City's OPEB Plan and additions to/deductions from the OPEB Plan's fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments are recognized when currently due and payable in accordance with the benefit terms. Investments are reported at fair value.

For the year ended June 30, 2021, the City recognized OPEB expense of \$554,388. At June 30, 2021, the City reported deferred outflows and inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Employer Contributions made subsequent to the measurement date	\$ 435,328	\$ -
Differences between actual and expected experience	-	(332,655)
Changes in assumptions	22,286	(48,425)
Net differences projected and actual earnings on plan investments	113,009	-
Total	\$ 570,623	\$ (381,080)

\$435,328 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the OPEB liability in the year ended June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized as part of OPEB expense as follows:

Year Ended June 30,	Annual Amortization
2022	\$ (53,718)
2023	(35,177)
2024	(29,628)
2025	(39,196)
2026	(45,812)
Thereafter	(42,254)
Total	\$ (245,785)

CITY OF LATHROP

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2021**

Note 11: Risk Management

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The City participates in the Central San Joaquin Valley Risk Management Authority (CSJVRMA), a public entity risk pool currently operating as a common risk management and insurance program for 55 cities. The purpose of CSJVRMA is to spread the adverse effect of losses among the members and to purchase excess insurance as a group, thereby reducing its expense.

The City's deductibles and maximum coverage follows:

Coverage	Deductible	CSJVRMA	Excess Liability	ERMA
Workers Compensation	\$ 25,000	\$ 500,000	Statutory Limits	\$ -
General and automobile liability	25,000	1,000,000	\$ 54,000,000	-
Property damage	5,000 or 10,000	25,000	1,000,000,000	-
High value auto program	2,000	10,000 or 50,000	1,000,000,000	-
Boiler and machinery	Various	1,000,000,000	-	-
Employment Practices Liability	25,000	-	2,000,000	1,000,000

The City contributes its pro rata share of anticipated losses to a pool administered by CSJVRMA. Should actual losses among participants be greater than the anticipated losses, the City will be assessed its pro rata share of that deficiency. Conversely, if the actual losses are less than anticipated, the City will be refunded its pro rata share of the excess. The City paid CSJVRMA premiums and ERMA premiums totaling \$1,078,841 during the fiscal year ended June 30, 2021. Settled claims have not exceeded commercial excess liability coverage in any of the past three fiscal years.

The City is also a member of Employment Risk Management Authority (ERMA), which covers wrongful employment practices.

The City did not record a liability for outstanding claims at fiscal year-end, as the claims were minimal.

Note 12: Commitments and Contingencies

The City participates in several Federal and State grant programs. These programs are subject to audits by the City's independent accountants in accordance with the provisions of the Federal Single Audit Act as amended and applicable State requirements. No cost disallowances have been proposed as a result of these audits. However, these programs are still subject to further examination by the grantors and the amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time. The City expects such amounts, if any, to be immaterial.

The City is subject to litigation arising in the normal course of business. In the opinion of the City Attorney there is no other pending litigation, which is likely to have a material adverse effect on the financial position of the City.

Note 13: Subsequent Event

In November 2021, the City settled disputed Police overhead charges with the County of San Joaquin in the amount of \$1,246,673. The amount has been accrued in these financial statements.

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF LATHROP

**COST SHARING MULTIPLE EMPLOYER PLAN
SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
AS OF JUNE 30, FOR THE LAST TEN FISCAL YEARS (1)**

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Miscellaneous Rate Plan				
Rate Plan's Proportion of the Net Pension Liability	0.05770%	0.04556%	0.04980%	0.05243%
Rate Plan's Proportionate Share of the Net Pension Liability	\$ 3,590,219	\$ 3,127,249	\$ 4,309,662	\$ 5,199,968
Rate Plan's Covered Payroll	\$ 4,501,607	\$ 4,364,310	\$ 5,148,017	\$ 5,568,372
Rate Plan's Proportionate Share of the Net Pension Liability as Percentage of Covered Payroll	79.75%	71.66%	83.71%	93.38%
The Pension Plan's (PERF-C) Fiduciary Net Position as a Percentage of the Total Pension Liability	79.82%	78.40%	74.06%	73.31%

Notes to Schedule:

Benefit Changes: There were no changes to benefit terms. However, the figures above do not include any liability impact that may have resulted from plan changes which occurred after June 30, 2016. This applies for voluntary benefit changes as well as any offers of Two Years Additional Service Credit (a.k.a. Golden Handshakes).

Changes of Assumptions: In 2019, 2020 and 2021 there were no changes. In 2018, demographic assumptions and inflation rate were changed in accordance to the CalPERS Experience Study and Review of Actuarial Assumptions December 2017. There were no changes in the discount rate. In 2017, the accounting discount rate reduced from 7.65 percent to 7.15 percent. In 2016, there were no changes. In 2015, amounts reported reflect an adjustment of the discount rate from 7.5 percent (net of administrative expense) to 7.65 percent (without a reduction for pension plan administrative expense.) In 2014, amount reported were based on the 7.5 percent discount rate.

(1) Historical information is required only for measurement for which GASB 68 is applicable. Fiscal Year 2015 was the first year of implementation, therefore only seven years are shown.

	2019	2020	2021
	0.05269%	0.05586%	0.05897%
\$	5,077,307	\$ 5,723,799	\$ 6,416,539
\$	6,004,176	\$ 6,384,728	\$ 6,808,162
	84.56%	89.65%	94.25%
	75.26%	75.26%	75.10%

CITY OF LATHROP

**COST SHARING MULTIPLE-EMPLOYER PLAN
SCHEDULE OF PLAN CONTRIBUTIONS
AS OF JUNE 30, FOR THE LAST TEN FISCAL YEARS (1)**

	2015	2016	2017	2018
Miscellaneous Rate Plan				
Actuarially Determined Contribution	\$ 523,329	\$ 369,225	\$ 434,033	\$ 465,746
Contribution in Relation to the Actuarially Determined Contribution	(523,329)	(369,225)	(434,033)	(465,746)
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -
Covered Payroll	\$ 4,364,310	\$ 5,148,017	\$ 5,568,372	\$ 6,004,176
Contributions as a Percentage of Covered Payroll	11.99%	7.17%	7.79%	7.76%

(1) Historical information is required only for measurement for which GASB 68 is applicable. Fiscal Year 2015 was the first year of implementation, therefore only seven years are shown.

Note to Schedule:

Valuation Date: June 30, 2018

Methods and assumptions used to determine contribution rates:

Actuarial cost method
Amortization method/period

Entry age normal cost method
Level percentage of pay, a summary of the current policy is provided in the table below.

Driver	Source				
	(Gain)/Loss		Assumption/ Method Change	Benefit Change	Golden Handshake
	Investment	Non-investment			
Amortization Period	30 years	30 Years	20 Years	20 Years	5 Years
Escalation Rate					
- Active Plans	2.750%	2.750%	2.750%	2.750%	2.750%
- Inactive Plans	0%	0%	0%	0%	0%
Ramp Up	5	5	5	0	0
Ramp Down	5	5	5	0	0

Assets valuation method
Inflation
Salary Increases
Payroll Growth
Investment rate of return
Retirement age

Market Value
2.63%
Varies by Entry age and Service
2.88%
7.25%, net of pension plan investment expenses, including inflation.
The probabilities of Retirement are based on the 2017 CalPERS Experience Study for the period from 1997 to 2015

Mortality

The probabilities of mortality are based on the 2017 CalPERS Experience Study for the period from 1997 to 2015. Pre-retirement and Post-retirement mortality rates include 15 years of projected mortality improvement using 90% of scale MP-2016 published by the Society of Actuaries

<u>2019</u>	<u>2020</u>	<u>2021</u>
\$ 766,989	\$ 917,576	\$ 1,062,215
(766,989)	(917,576)	(1,062,215)
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 6,384,728	\$ 6,808,162	\$ 7,021,189
12.01%	13.48%	15.13%

CITY OF LATHROP

SCHEDULE OF CHANGES IN THE NET OPEB LIABILITY AND RELATED RATIOS
AS OF JUNE 30, FOR THE LAST TEN FISCAL YEARS (1)

	2018	2019	2020	2021
Total OPEB Liability				
Service cost	\$ 228,075	\$ 231,377	\$ 238,897	\$ 247,448
Interest on the total OPEB liability	366,257	359,416	378,925	372,499
Differences between expected and actual experiences	(430,189)	-	(134,660)	-
Changes in assumptions	42,010	-	(62,441)	-
Benefit payments	(299,940)	(314,423)	(324,785)	(404,342)
Net change in total OPEB liability	(93,787)	276,370	95,936	215,605
Total OPEB liability - beginning	5,154,131	5,060,344	5,336,714	5,432,650
Total OPEB liability - ending (a)	5,060,344	5,336,714	5,432,650	5,648,255
Plan Fiduciary Net Position				
Contributions - employer	471,077	495,719	459,510	486,383
Net investment income	307,578	276,193	230,777	151,173
Benefit payments	(299,940)	(314,423)	(324,785)	(404,342)
Other expense	-	(4,582)	-	-
Administrative expense	(1,576)	(1,813)	(825)	(2,094)
Net change in plan fiduciary net position	477,139	451,094	364,677	231,120
Plan fiduciary net position - beginning	2,984,872	3,462,011	3,913,105	4,277,782
Plan fiduciary net position - ending (b)	3,462,011	3,913,105	4,277,782	4,508,902
Net OPEB Liability - ending (a) - (b)	\$ 1,598,333	\$ 1,423,609	\$ 1,154,868	\$ 1,139,353
Plan fiduciary net position as a percentage of the total OPEB liability	68.41%	73.32%	78.74%	79.83%
Covered-employee payroll	\$ 5,982,337	\$ 6,377,387	\$ 6,358,722	\$ 6,549,484
Net OPEB liability as a percentage of covered-employee payroll	26.72%	22.32%	18.16%	17.40%

(1) Historical information is required only for the measurement periods for which GASB 75 is applicable. Fiscal Year 2018 was the first year of implementation. Future years' information will be displayed up to 10 years as information becomes available.

CITY OF LATHROP

**SCHEDULE OF OPEB CONTRIBUTIONS
AS OF JUNE 30, FOR THE LAST TEN FISCAL YEARS (1)**

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Actuarially Determined Contribution	\$ 389,509	\$ 359,460	\$ 369,969	\$ 361,138
Contribution in Relation to the Actuarially Determined Contributions	(495,719)	(459,510)	(396,085)	(435,828)
Contribution Deficiency (Excess)	<u>\$ (106,210)</u>	<u>\$ (100,050)</u>	<u>\$ (26,116)</u>	<u>\$ (74,690)</u>
Covered-employee payroll	\$ 6,377,387	\$ 6,358,722	\$ 6,549,484	\$ 7,838,544
Contributions as a percentage of covered-employee payroll	7.77%	7.23%	6.05%	5.56%

(1) Historical information is required only for the measurement periods for which GASB 75 is applicable. Fiscal Year 2018 was the first year of implementation. Future years' information will be displayed up to 10 years as information becomes available.

Notes to Schedule:

*Actuarial methods and assumptions used to set the actuarially determined contribution for fiscal year 2021 were from the June 30, 2019 actuarial valuation.

Methods and assumptions used to determine contributions:

Actuarial Cost Method	Entry Age Normal
Asset Valuation Method	Market value
Discount rate	6.70%
Inflation	2.50%
Salary increases	3.00% annually
Mortality Rate*	Derived using CalPERS' membership data for all
Pre-Retirement Turnover**	Derived using CalPERS' membership data for all
Healthcare Trend Rate	Medical plan premiums are assumed to increase at somewhat higher rates than assumed in the prior valuation, with the ultimate trend of 5.0% per year.

CITY OF LATHROP

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 GENERAL FUND
 YEAR ENDED JUNE 30, 2021

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Taxes and assessments	\$ 14,215,000	\$ 18,715,256	\$ 26,126,244	\$ 7,410,988
Licenses and permits	218,006	218,006	296,475	78,469
Intergovernmental	2,010,000	2,310,000	2,827,889	517,889
Charges for services	172,564	172,564	351,155	178,591
Use of money and property	175,000	175,000	57,203	(117,797)
Fines and forfeitures	85,000	85,000	204,959	119,959
Miscellaneous	91,600	98,200	495,831	397,631
Total Revenues	16,967,170	21,774,026	30,359,756	8,585,730
Expenditures				
Current:				
General Government				
City council	62,985	73,485	54,960	18,525
City manager	927,636	1,010,328	830,655	179,673
City clerk	290,366	329,587	319,135	10,452
City attorney	638,164	740,857	649,243	91,614
Personnel	365,064	370,064	353,801	16,263
Central services	500,210	602,929	587,614	15,315
Finance	1,507,675	1,731,771	1,457,470	274,301
Information systems	1,431,340	1,797,949	1,765,081	32,868
Animal control	336,487	376,487	223,422	153,065
Total General Government	6,059,927	7,033,457	6,241,381	792,076
Public Safety				
Administration	8,735,380	10,346,190	8,240,579	2,105,611
Total Public Safety	8,735,380	10,346,190	8,240,579	2,105,611
Community Development				
Planning	1,282,669	2,753,677	1,151,959	1,601,718
Total Community Development	1,282,669	2,753,677	1,151,959	1,601,718
Culture and Leisure				
Administration	371,542	401,078	348,807	52,271
Senior center	149,806	149,806	111,554	38,252
Recreation programs	76,370	76,370	49,811	26,559
Special events	127,186	127,186	87,843	39,343
Day camp kid's club	576,389	723,389	499,061	224,328
Youth and adult sports	324,054	324,054	188,746	135,308
Total Culture and Leisure	1,625,347	1,801,883	1,285,822	516,061

CITY OF LATHROP

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 GENERAL FUND
 YEAR ENDED JUNE 30, 2021

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Public works				
Administration	706,042	776,171	629,908	146,263
City hall	282,795	452,711	279,727	172,984
Utility engineering	242,745	246,545	231,504	15,041
Code compliance	286,075	523,475	249,764	273,711
Building maintenance	273,799	390,159	281,567	108,592
Park and landscape maintenance	410,764	586,455	380,944	205,511
Total Public Works	<u>2,202,220</u>	<u>2,975,516</u>	<u>2,053,414</u>	<u>922,102</u>
Capital outlay	185,000	236,460	68,849	167,611
Debt service:				
Principal	300,000	300,000	300,000	-
Interest	81,600	81,600	81,600	-
Total Debt Service	<u>381,600</u>	<u>381,600</u>	<u>381,600</u>	<u>-</u>
Total Expenditures	<u>20,472,143</u>	<u>25,528,783</u>	<u>19,423,604</u>	<u>6,105,179</u>
Other Financing Sources (Uses):				
Transfers in	5,554,581	5,414,840	4,743,526	(671,314)
Transfers out	<u>(2,329,662)</u>	<u>(15,980,567)</u>	<u>(15,311,350)</u>	<u>669,217</u>
Total Other Financing Sources (Uses)	<u>3,224,919</u>	<u>(10,565,727)</u>	<u>(10,567,824)</u>	<u>(2,097)</u>
Net Change in Fund Balances	(280,054)	(14,320,484)	368,328	2,478,454
Fund Balances, Beginning of Year, as restated	<u>39,258,720</u>	<u>39,258,720</u>	<u>39,258,720</u>	<u>-</u>
Fund Balances, End of Year	<u>\$ 38,978,666</u>	<u>\$24,938,236</u>	<u>\$ 39,627,048</u>	<u>\$ 2,478,454</u>

CITY OF LATHROP

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 DEVELOPER PROJECTS
 YEAR ENDED JUNE 30, 2021

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Use of money and property	\$ -	\$ -	\$ 34,656	\$ 34,656
Developer participation	150,000	2,223,078	2,712,202	489,124
Total Revenues	150,000	2,223,078	2,746,858	523,780
Other Financing Sources (Uses):				
Transfers out	(151,263)	(2,338,911)	(2,100,141)	238,770
Total Other Financing Sources (Uses)	(151,263)	(2,338,911)	(2,100,141)	238,770
Net Change in Fund Balances	(1,263)	(115,833)	646,717	762,550
Fund Balances, Beginning of Year	385,386	385,386	385,386	-
Fund Balances, End of Year	\$ 384,123	\$ 269,553	\$ 1,032,103	\$ 762,550

CITY OF LATHROP

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 CAPITAL FACILITY FEES
 YEAR ENDED JUNE 30, 2021

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Taxes and assessments	\$ 9,416,748	\$ 9,416,748	\$ 20,093,761	\$ 10,677,013
Use of money and property	-	-	268,998	268,998
Total Revenues	9,416,748	9,416,748	20,362,759	10,946,011
Expenditures				
Current:				
Public works	-	243,763	243,763	-
Total Expenditures	-	243,763	243,763	-
Other Financing Sources (Uses)				
Transfers out	(5,881,425)	(9,965,025)	(9,925,031)	39,994
Total Other Financing Sources (Uses)	(5,881,425)	(9,965,025)	(9,925,031)	39,994
Net Change in Fund Balances	3,535,323	(792,040)	10,193,965	10,986,005
Fund Balances, Beginning of Year	31,298,937	31,298,937	31,298,937	-
Fund Balances, End of Year	\$ 34,834,260	\$ 30,506,897	\$ 41,492,902	\$ 10,986,005

CITY OF LATHROP

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
BUILDING SAFETY & INSPECTION
YEAR ENDED JUNE 30, 2021**

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Licenses and permits	\$ -	\$ -	\$ 954,803	\$ 954,803
Charges for services	2,119,655	2,119,655	3,979,978	1,860,323
Use of money and property	-	-	42,751	42,751
Miscellaneous	-	-	8,188	8,188
Total Revenues	2,119,655	2,119,655	4,985,720	2,866,065
Expenditures				
Current:				
Public works	1,702,473	3,400,128	2,066,007	1,334,121
Total Expenditures	1,702,473	3,400,128	2,066,007	1,334,121
Other Financing (Uses)				
Transfers out	(405,400)	(364,287)	(364,287)	-
Total Other Financing (Uses)	(405,400)	(364,287)	(364,287)	-
Net Change in Fund Balances	11,782	(1,644,760)	2,555,426	4,200,186
Fund Balances, Beginning of Year	1,691,823	1,691,823	1,691,823	-
Fund Balances, End of Year	\$ 1,703,605	\$ 47,063	\$ 4,247,249	\$ 4,200,186

CITY OF LATHROP

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 DEVELOPMENT ENGINEERING
 YEAR ENDED JUNE 30, 2021

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for services	\$ 2,381,999	\$ 2,381,999	\$ 3,817,841	\$ 1,435,842
Use of money and property	-	-	41,894	41,894
Miscellaneous	-	-	24,748	24,748
Total Revenues	2,381,999	2,381,999	3,884,483	1,502,484
Expenditures				
Current:				
Public works	2,429,841	3,998,701	2,208,426	1,790,275
Total Expenditures	2,429,841	3,998,701	2,208,426	1,790,275
Net Change in Fund Balances	(47,842)	(1,616,702)	1,676,057	3,292,759
Fund Balances, Beginning of Year	2,915,275	2,915,275	2,915,275	-
Fund Balances, End of Year	\$ 2,867,433	\$ 1,298,573	\$ 4,591,332	\$ 3,292,759

CITY OF LATHROP

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 DEVELOPER DEPOSITS
 YEAR ENDED JUNE 30, 2021

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Use of money and property	\$ 31,500	\$ 31,500	\$ 12,644	\$ (18,856)
Developer participation	733,688	3,303,266	4,883,345	1,580,079
Total Revenues	765,188	3,334,766	4,895,989	1,561,223
Expenditures				
Current:				
Public works	605,334	3,236,222	2,957,572	278,650
Debt service:				
Interest and fiscal charges	159,854	159,854	159,854	-
Total Expenditures	765,188	3,396,076	3,117,426	278,650
Net Change in Fund Balances	-	(61,310)	1,778,563	1,839,873
Fund Balances (Deficits), Beginning of Year	(2,382,233)	(2,382,233)	(2,382,233)	-
Fund Balances (Deficits), End of Year	\$ (2,382,233)	\$ (2,443,543)	\$ (603,670)	\$ 1,839,873

CITY OF LATHROP

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION FOR THE YEAR ENDED JUNE 30, 2021

Budgets and Budgetary Accounting

The City establishes annual budgets for the General and certain Special Revenue Funds, which are adopted on a basis consistent with accounting principles generally accepted in the United States of America. The budgets for the General and certain Special Revenue Funds are the only legally adopted budgets. Budgets for the Capital Project Funds are used for management and control purposes only. All appropriations remaining at fiscal year-end lapse. Budgeted amounts are reflected after all applicable amendments and revisions.

The legal level of control (level at which expenditures may not legally exceed budget appropriations) is at the department level. If the expenditures exceed the appropriations, the City Manager is authorized to transfer budgeted amounts between the line items within any department or between divisions within a department.

During the fiscal year, the City made a number of supplemental budget amendments totaling \$18,910,421 in revenues and \$48,394,966 in expenditures.

Adopted Budgets

For the fiscal year ending June 30, 2021, the Historic Lathrop Loan Program (HLLP), the Central Lathrop Specific Plan (CLSP) Services CFD, the North Lathrop Transportation, the Lathrop Land Acquisitions, the DWR Grant – ULOP Project, The Stewart Economic Dev Fee 80% and the TOT Trust Special Revenue Funds did not adopt an annual budget.

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SUPPLEMENTAL INFORMATION

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GENERAL FUND

The general Fund is the City's primary Operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. The General Fund is comprised of the following:

GENERAL PURPOSE FUND

This fund accounts for all financial resources except those to be accounted for in another fund. It is the general operating fund of the City.

ECONOMIC DEVELOPMENT FUND

To account for small business assistance grants approved by Council. The fund was reactivated in fiscal year 2020 due to the impacts of COVID-19.

MEASURE C ESSENTIAL CITY SERVICES FUND

To account for revenue and expenditures for the city's Measure C Essential City Services portion.

CITY OF LATHROP

GENERAL FUND
 COMBINING BALANCE SHEET
 JUNE 30, 2021

	General Purpose Fund	Economic Development	Measure C	Totals
Assets:				
Cash and investments	\$ 33,202,282	\$ 437,434	\$ 1,321,886	\$ 34,961,602
Receivables:				
Accounts	2,957,300	16	1,846,323	4,803,639
Accrued interest	10,408	-	2,078	12,486
Prepaid costs	343,888	-	-	343,888
Due from other funds	903,148	-	-	903,148
Advances to other funds	2,938,423	-	-	2,938,423
Total Assets	\$ 40,355,449	\$ 437,450	\$ 3,170,287	\$ 43,963,186
Liabilities and Fund Balances				
Liabilities:				
Accounts payable	\$ 2,059,930	\$ -	\$ 420,439	\$ 2,480,369
Accrued liabilities	468,087	-	-	468,087
Unearned revenues	710,235	-	-	710,235
Deposits payable	677,447	-	-	677,447
Total Liabilities	3,915,699	-	420,439	4,336,138
Fund Balances:				
Nonspendable	3,282,311	-	-	3,282,311
Committed	26,477,526	437,450	2,749,848	29,664,824
Assigned	-	-	-	-
Unassigned	6,679,913	-	-	6,679,913
Total Fund Balances	36,439,750	437,450	2,749,848	39,627,048
Total Liabilities and Fund Balances	\$ 40,355,449	\$ 437,450	\$ 3,170,287	\$ 43,963,186

CITY OF LATHROP

**GENERAL FUND
COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
YEAR ENDED JUNE 30, 2021**

	General Purpose Fund	Economic Development	Measure C	Totals
Revenues:				
Taxes and assessments	\$ 17,769,875	\$ -	\$ 8,356,369	\$ 26,126,244
Licenses and permits	296,475	-	-	296,475
Intergovernmental	2,827,889	-	-	2,827,889
Charges for services	351,155	-	-	351,155
Use of money and property	11,375	1,430	44,398	57,203
Fines and forfeitures	204,959	-	-	204,959
Miscellaneous	495,831	-	-	495,831
Total Revenues	21,957,559	1,430	8,400,767	30,359,756
Expenditures:				
Current:				
General government	6,241,381	-	-	6,241,381
Public safety	5,990,934	-	2,249,645	8,240,579
Community development	831,959	320,000	-	1,151,959
Culture and leisure	1,285,822	-	-	1,285,822
Public works	2,053,414	-	-	2,053,414
Capital outlay	63,277	-	5,572	68,849
Debt service:				
Principal retirement	300,000	-	-	300,000
Interest and fiscal charges	81,600	-	-	81,600
Total Expenditures	16,848,387	320,000	2,255,217	19,423,604
Excess (Deficiency) of Revenues Over (Under) Expenditures	5,109,172	(318,570)	6,145,550	10,936,152
Other Financing Sources (Uses):				
Transfers in	4,678,526	65,000	-	4,743,526
Transfers out	(6,425,528)	318,571	(9,204,393)	(15,311,350)
Total Other Financing Sources (Uses)	(1,747,002)	383,571	(9,204,393)	(10,567,824)
Net Change in Fund Balances	3,362,170	65,001	(3,058,843)	368,328
Fund Balances, Beginning of Year	33,874,757	372,449	5,808,691	40,055,897
Restatements	(797,177)	-	-	(797,177)
Fund Balances, Beginning of Year, as Restated	33,077,580	372,449	5,808,691	39,258,720
Fund Balances, End of Year	\$ 36,439,750	\$ 437,450	\$ 2,749,848	\$ 39,627,048

CITY OF LATHROP

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL PURPOSE FUND
YEAR ENDED JUNE 30, 2021**

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Taxes and assessments	\$ 9,715,000	\$10,415,000	\$ 17,769,875	\$ 7,354,875
Licenses and permits	218,006	218,006	296,475	78,469
Intergovernmental	2,010,000	2,310,000	2,827,889	517,889
Charges for services	172,564	172,564	351,155	178,591
Use of money and property	175,000	175,000	11,375	(163,625)
Fines and forfeitures	85,000	85,000	204,959	119,959
Miscellaneous	91,600	98,200	495,831	397,631
Total Revenues	12,467,170	13,473,770	21,957,559	8,483,789
Expenditures				
Current:				
General Government				
City council	62,985	73,485	54,960	18,525
City manager	927,636	1,010,328	830,655	179,673
City clerk	290,366	329,587	319,135	10,452
City attorney	638,164	740,857	649,243	91,614
Personnel	365,064	370,064	353,801	16,263
Central services	500,210	602,929	587,614	15,315
Finance	1,507,675	1,731,771	1,457,470	274,301
Information systems	1,431,340	1,797,949	1,765,081	32,868
Animal control	336,487	376,487	223,422	153,065
Total General Government	6,059,927	7,033,457	6,241,381	792,076
Public Safety				
Administration	6,154,426	6,840,556	5,990,934	849,622
Total Public Safety	6,154,426	6,840,556	5,990,934	849,622
Community Development				
Planning	1,282,669	2,433,677	831,959	1,601,718
Total Community Development	1,282,669	2,433,677	831,959	1,601,718
Culture and Leisure				
Administration	371,542	401,078	348,807	52,271
Senior center	149,806	149,806	111,554	38,252
Recreation programs	76,370	76,370	49,811	26,559
Special events	127,186	127,186	87,843	39,343
Day camp kid's club	576,389	723,389	499,061	224,328
Youth and adult sports	324,054	324,054	188,746	135,308
Total Culture and Leisure	1,625,347	1,801,883	1,285,822	516,061

CITY OF LATHROP

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 GENERAL PURPOSE FUND
 YEAR ENDED JUNE 30, 2021

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Public works				
Administration	706,042	776,171	629,908	146,263
City hall	282,795	452,711	279,727	172,984
Utility engineering	242,745	246,545	231,504	15,041
Code compliance	286,075	523,475	249,764	273,711
Building maintenance	273,799	390,159	281,567	108,592
Park and landscape maintenance	410,764	586,455	380,944	205,511
Total Public Works	<u>2,202,220</u>	<u>2,975,516</u>	<u>2,053,414</u>	<u>922,102</u>
Capital outlay	185,000	230,887	63,277	167,610
Debt service:				
Principal	300,000	300,000	300,000	-
Interest	81,600	81,600	81,600	-
Total Debt Service	<u>381,600</u>	<u>381,600</u>	<u>381,600</u>	<u>-</u>
Total Expenditures	<u>17,891,189</u>	<u>21,697,576</u>	<u>16,848,387</u>	<u>4,849,189</u>
Other Financing Sources (Uses):				
Transfers in	5,554,581	5,349,840	4,678,526	(671,314)
Transfers out	(85,671)	(6,635,671)	(6,425,528)	210,143
Total Other Financing Sources (Uses)	<u>5,468,910</u>	<u>(1,285,831)</u>	<u>(1,747,002)</u>	<u>(461,171)</u>
Net Change in Fund Balances	44,891	(9,509,637)	3,362,170	3,173,429
Fund Balances, Beginning of Year, as restated	<u>33,077,580</u>	<u>33,077,580</u>	<u>33,077,580</u>	<u>-</u>
Fund Balances, End of Year	<u>\$ 33,122,471</u>	<u>\$23,567,943</u>	<u>\$ 36,439,750</u>	<u>\$ 3,173,429</u>

CITY OF LATHROP

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 ECONOMIC DEVELOPMENT
 YEAR ENDED JUNE 30, 2021

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Use of money and property	\$ -	\$ -	\$ 1,430	\$ 1,430
Total Revenues	-	-	1,430	1,430
Expenditures				
Current:				
Community Development				
Planning	-	320,000	320,000	-
Total Community Development	-	320,000	320,000	-

CITY OF LATHROP

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 ECONOMIC DEVELOPMENT
 YEAR ENDED JUNE 30, 2021

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Total Expenditures	-	320,000	320,000	-
Other Financing Sources (Uses):				
Transfers in	-	65,000	65,000	-
Transfers out	-	-	318,571	318,571
Total Other Financing Sources (Uses)	-	65,000	383,571	318,571
Net Change in Fund Balances	-	(255,000)	65,001	320,001
Fund Balances, Beginning of Year	372,449	372,449	372,449	-
Fund Balances, End of Year	\$ 372,449	\$ 117,449	\$ 437,450	\$ 320,001

CITY OF LATHROP

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 MEASURE C
 YEAR ENDED JUNE 30, 2021

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Taxes and assessments	\$ 4,500,000	\$ 8,300,256	\$ 8,356,369	\$ 56,113
Use of money and property	-	-	44,398	44,398
Total Revenues	4,500,000	8,300,256	8,400,767	100,511
Expenditures				
Current:				
Public Safety				
Administration	2,580,954	3,505,634	2,249,645	1,255,989
Total Public Safety	2,580,954	3,505,634	2,249,645	1,255,989

CITY OF LATHROP

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 MEASURE C
 YEAR ENDED JUNE 30, 2021

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Capital outlay	-	5,573	5,572	1
Total Expenditures	2,580,954	3,511,207	2,255,217	1,255,990
Other Financing Sources (Uses):				
Transfers out	(2,243,991)	(9,344,896)	(9,204,393)	140,503
Total Other Financing Sources (Uses)	(2,243,991)	(9,344,896)	(9,204,393)	140,503
Net Change in Fund Balances	(324,945)	(4,555,847)	(3,058,843)	(1,014,976)
Fund Balances, Beginning of Year	5,808,691	5,808,691	5,808,691	-
Fund Balances, End of Year	\$ 5,483,746	\$ 1,252,844	\$ 2,749,848	\$ (1,014,976)

NON - MAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS:

These funds account for the proceeds derived from specific revenue sources that are legally restricted to expenditures for specified purposes.

LANDSCAPE MAINTENANCE FUND

To account for revenues received and expenditures spent associated with specific park maintenance and operations of the Woodfield Landscape, Stonebridge Landscape and Mossdale Landscape Districts.

GAS TAX FUND

To account for revenues and expenditures apportioned to the City under the Streets and Highway Code, Sections 2105, 2106, 2107, and 2107.5 of the State of California. Expenditures for administration, maintenance, and construction must be street related.

TRAFFIC SAFETY FUND

To account for the fines and forfeitures received under Section 1463 of the Penal Code. These funds are restricted for the use of official traffic control devices and for some street construction purposes.

LOCAL STREET FUND

To account for revenues and expenditures for the City's street division.

PUBLIC NUISANCE FUND

To account for revenues and expenditures for code enforcement activities.

MEASURE K FUND

To account for revenues generated from a 2-cent sales tax for local street repairs. These funds are restricted for maintenance and construction on street-related projects.

TRANSIT LTF FUND

To account for local transportation funds received for transit purposes from the San Joaquin County Council of Governments.

STREETS AND ROADS FUND

To account for local transportation funds received for street and road purposes from the San Joaquin County Council of Governments.

FEDERAL GRANT FUND

To account for federal grant expenditures and activity.

HISTORIC LATHROP LOAN PROGRAM (HLLP) FUND

To account for building permit loans granted to Historic Lathrop residences.

NON - MAJOR GOVERNMENTAL FUNDS (Continued)

STORM DRAIN FUND

To account for revenues and expenditures related to the maintenance and operations of storm drains and improvements within the created district.

STREET LIGHT FUND

To account for revenues and expenditures associated with the maintenance and operations of the street lighting within the area known as City Zone 2, which is in the City Wide Landscaping and Lighting Assessment District.

AB939 RECYCLING FUND

To account for the financial resources associated with the preparation, implementation, and administration of the City's Integrated Solid Waste Management Plan in accordance with AB939.

COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) FUND

To account for the annual federal grant that provides for development of viable urban communities.

SCHOLARSHIP FUND

To account for the revenues provided by businesses/organizations to provide assistance with tuition of qualified parks and recreation participants.

COPS FUND

To account for local law enforcement grants funded by the office of Community Oriented Policing Services (COPS).

OFFICE OF TRAFFIC SAFETY FUND

To account for grants received from the Office of Traffic Safety to be used to conduct a seat belt compliance campaign.

RTIF SAN JOAQUIN COUNTY FUND

To account for San Joaquin County's 10% share of Regional Traffic Impact Fees collected from builders.

RTIF LATHROP LOCAL WEST FUND

To account for the City's 75% share of Regional Traffic Impact Fees collected from builders on the West side.

RTIF SJCOG FUND

To account for San Joaquin Council of Government's 15% share of Regional Traffic Impact Fees collected from builders.

RTIF LATHROP LOCAL EAST FUND

To account for the City's 75% share of Regional Traffic Impact Fees collected from builders on the East side.

NON - MAJOR GOVERNMENTAL FUNDS (Continued)

CENTRAL LATHROP SPECIFIC PLAN (CLSP) SERVICES CFD FUND

To account for revenues and expenditures associated with the CLSP Community Facility District 2006-2.

LATHROP MANTECA FIRE DISTRICT MEASURE C FUND

To account for revenues and expenditures associated with the sales tax collections specific from Measure C.

STATE GRANTS FUND

To account for revenues and expenditures associated with state grants.

NORTH LATHROP TRANSPORTATION CFF FUND

To account for capital facility fees collected for North Lathrop area.

STEWART ECONOMIC DEVELOPMENT 80% CFF FUND

To account for capital facility fees, collected to support development both on and off the Stewart Tract, that will provide to the City and its citizens.

CITYWIDE ECONOMIC DEVELOPMENT 20% CFF FUND

To account for capital facility fees, collected to support development both on and off the Stewart Tract, that will provide to the City and its citizens.

RIVER ISLANDS CFD 2013-1 FUND

To account for revenue and expenditures related to the maintenance of the River Island community.

LATHROP LAND ACQUISITIONS FUND

To account for revenues and expenditures associated with the CLSP Community Facilities District 2006-1.

URBAN LEVEL OF FLOOD PROTECTION RECLAMATION DISTRICT (ULOP RD-17) LEVEE IMPACT FUND

To account for capital facility fees collected for the Urban Level of Flood Protection plan in the Reclamation District (RD) 17.

DEPARTMENT OF WATER RESOURCES (DWR) GRANT – URBAN LEVEL OF FLOOD PROTECTION (ULOP) PROJECT FUND

To account for revenues and expenditures associated with the Urban Level of Flood Protection plan.

CLSP OFF-SITE ROADWAY IMPROVEMENTS FUND

To account for improvements in the Central Lathrop Development.

NON - MAJOR GOVERNMENTAL FUNDS (Continued)

SOUTH LATHROP CFD 2019-1 FUND

To account for revenue and expenditures related to the maintenance of South Lathrop.

CENTRAL LATHROP CFD 2019-2 FUND

To account for revenue and expenditures related to the maintenance of Central Lathrop.

TOT TRUST FUND

To account for 1% of the 9% TOT from the City as a whole, to help finance regional infrastructure.

CAPITAL PROJECTS FUNDS

Capital Projects Funds are utilized to account for resources used for the acquisition and construction of capital facilities by the City, with the exception of those assets financed by proprietary funds.

GENERAL CIP PROJECTS FUND

To account for the expenditure of funds for projects funded from the General Fund.

STORM DRAIN FUND

To account for expenditures for storm drain capital projects.

PARK IN-LIEU FUND

To account for revenues and expenditures which can legally be made under the Quimby Act. The revenue is collected from residential developers to offset the impact on parks and can only be used for new park development.

CITY OF LATHROP

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2021

	<u>Special Revenue Funds</u>			
	<u>Landscape Maintenance</u>	<u>Gas Tax</u>	<u>Traffic Safety</u>	<u>Local Street</u>
Assets:				
Pooled cash and investments	\$ 1,087,085	\$ 582,720	\$ 79,846	\$ 510,823
Receivables:				
Accounts	-	48,491	5,206	6,765
Notes and loans	-	-	-	-
Accrued interest	290	307	23	165
Total Assets	<u>\$ 1,087,375</u>	<u>\$ 631,518</u>	<u>\$ 85,075</u>	<u>\$ 517,753</u>
 Liabilities and Fund Balances				
Liabilities:				
Accounts payable	\$ 353,950	\$ -	\$ 133	\$ 67,958
Deposits payable	-	-	-	-
Due to other funds	-	-	-	-
Total Liabilities	<u>353,950</u>	<u>-</u>	<u>133</u>	<u>67,958</u>
 Fund Balances:				
Restricted	733,425	631,518	84,942	449,795
Unassigned	-	-	-	-
Total Fund Balances	<u>733,425</u>	<u>631,518</u>	<u>84,942</u>	<u>449,795</u>
 Total Liabilities and Fund Balances	<u>\$ 1,087,375</u>	<u>\$ 631,518</u>	<u>\$ 85,075</u>	<u>\$ 517,753</u>

CITY OF LATHROP

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2021

(CONTINUED)

	Special Revenue Funds			
	Public Nuisance	Measure K	Transit LTF	Streets and Roads
Assets:				
Pooled cash and investments	\$ 10,271	\$ 476,383	\$ -	\$ -
Receivables:				
Accounts	2,019	150,370	-	975,563
Notes and loans	-	-	-	-
Accrued interest	3	261	6	48
Total Assets	\$ 12,293	\$ 627,014	\$ 6	\$ 975,611
Liabilities and Fund Balances				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Deposits payable	-	-	-	-
Due to other funds	-	-	6	788,440
Total Liabilities	-	-	6	788,440
Fund Balances:				
Restricted	12,293	627,014	-	187,171
Unassigned	-	-	-	-
Total Fund Balances	12,293	627,014	-	187,171
Total Liabilities and Fund Balances	\$ 12,293	\$ 627,014	\$ 6	\$ 975,611

CITY OF LATHROP

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2021

	Special Revenue Funds			
	Federal Grant	Historic Lathrop Loan Program (HLLP)	Storm Drain	Street Light
Assets:				
Pooled cash and investments	\$ 122,627	\$ 231,352	\$ 355,513	\$ 1,652,195
Receivables:				
Accounts	209,790	-	-	81
Notes and loans	-	20,350	-	-
Accrued interest	-	69	98	476
Total Assets	\$ 332,417	\$ 251,771	\$ 355,611	\$ 1,652,752
Liabilities and Fund Balances				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ 17,078	\$ 90,513
Deposits payable	-	-	-	-
Due to other funds	-	-	-	-
Total Liabilities	-	-	17,078	90,513
Fund Balances:				
Restricted	332,417	251,771	338,533	1,562,239
Unassigned	-	-	-	-
Total Fund Balances	332,417	251,771	338,533	1,562,239
Total Liabilities and Fund Balances	\$ 332,417	\$ 251,771	\$ 355,611	\$ 1,652,752

CITY OF LATHROP

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2021

(CONTINUED)

	Special Revenue Funds			
	AB939 Recycling	Community Development Block Grant	Scholarship Fund	COPS
Assets:				
Pooled cash and investments	\$ 920,865	\$ 7,414	\$ 14,519	\$ 246,395
Receivables:				
Accounts	15,991	-	-	-
Notes and loans	-	-	-	-
Accrued interest	269	18	5	73
Total Assets	\$ 937,125	\$ 7,432	\$ 14,524	\$ 246,468
 Liabilities and Fund Balances				
Liabilities:				
Accounts payable	\$ -	\$ 3,200	\$ -	\$ 12,485
Deposits payable	-	-	-	-
Due to other funds	-	-	-	-
Total Liabilities	-	3,200	-	12,485
 Fund Balances:				
Restricted	937,125	4,232	14,524	233,983
Unassigned	-	-	-	-
Total Fund Balances	937,125	4,232	14,524	233,983
 Total Liabilities and Fund Balances	\$ 937,125	\$ 7,432	\$ 14,524	\$ 246,468

CITY OF LATHROP

COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 JUNE 30, 2021

	<u>Special Revenue Funds</u>			
	<u>Office of Traffic and Safety</u>	<u>RTIF San Joaquin County</u>	<u>RTIF Lathrop Local West</u>	<u>RTIF SJCOG</u>
Assets:				
Pooled cash and investments	\$ 6,819	\$ 173,416	\$ 8,063,323	\$ 260,123
Receivables:				
Accounts	1,871	-	-	-
Notes and loans	-	-	-	-
Accrued interest	2	34	2,280	51
Total Assets	<u>\$ 8,692</u>	<u>\$ 173,450</u>	<u>\$ 8,065,603</u>	<u>\$ 260,174</u>
 Liabilities and Fund Balances				
Liabilities:				
Accounts payable	\$ 684	\$ 173,449	\$ -	\$ 260,174
Deposits payable	-	-	-	-
Due to other funds	-	-	-	-
Total Liabilities	<u>684</u>	<u>173,449</u>	<u>-</u>	<u>260,174</u>
 Fund Balances:				
Restricted	8,008	1	8,065,603	-
Unassigned	-	-	-	-
Total Fund Balances	<u>8,008</u>	<u>1</u>	<u>8,065,603</u>	<u>-</u>
 Total Liabilities and Fund Balances	<u>\$ 8,692</u>	<u>\$ 173,450</u>	<u>\$ 8,065,603</u>	<u>\$ 260,174</u>

CITY OF LATHROP

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2021

(CONTINUED)

	Special Revenue Funds			
	RTIF Lathrop Local East	Central Lathrop Specific Plan (CLSP) Services CFD	LMFD Measure C	State Grants
Assets:				
Pooled cash and investments	\$ 2,295,518	\$ 5	\$ 983,398	\$ -
Receivables:				
Accounts	-	-	-	28,961
Notes and loans	-	-	-	-
Accrued interest	687	-	60	-
Total Assets	\$ 2,296,205	\$ 5	\$ 983,458	\$ 28,961
Liabilities and Fund Balances				
Liabilities:				
Accounts payable	\$ -	\$ 5	\$ 120	\$ -
Deposits payable	-	-	-	-
Due to other funds	-	-	-	621
Total Liabilities	-	5	120	621
Fund Balances:				
Restricted	2,296,205	-	983,338	28,340
Unassigned	-	-	-	-
Total Fund Balances	2,296,205	-	983,338	28,340
Total Liabilities and Fund Balances	\$ 2,296,205	\$ 5	\$ 983,458	\$ 28,961

CITY OF LATHROP

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2021

	Special Revenue Funds			
	North Lathrop Transportation	Citywide Economic Dev Fee 20%	River Islands CFD 2013-1	Lathrop Land Acquisitions
Assets:				
Pooled cash and investments	\$ 11,396	\$ 1,472,146	\$ 117,894	\$ 13,894
Receivables:				
Accounts	-	-	406,751	-
Notes and loans	-	-	-	-
Accrued interest	4	442	177	-
Total Assets	\$ 11,400	\$ 1,472,588	\$ 524,822	\$ 13,894
Liabilities and Fund Balances				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ 11
Deposits payable	-	-	-	12,855
Due to other funds	-	-	-	-
Total Liabilities	-	-	-	12,866
Fund Balances:				
Restricted	11,400	1,472,588	524,822	1,028
Unassigned	-	-	-	-
Total Fund Balances	11,400	1,472,588	524,822	1,028
Total Liabilities and Fund Balances	\$ 11,400	\$ 1,472,588	\$ 524,822	\$ 13,894

CITY OF LATHROP

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2021

(CONTINUED)

	Special Revenue Funds			
	ULOP RD-17 Levee Impact	DWR Grant - ULOP Project	CLSP Off-Site Roadway Improvement	South Lathrop CFD 2019-1
Assets:				
Pooled cash and investments	\$ 971,219	\$ -	\$ 56,922	\$ 752,530
Receivables:				
Accounts	-	59,401	-	-
Notes and loans	-	-	-	-
Accrued interest	212	-	14	202
Total Assets	\$ 971,431	\$ 59,401	\$ 56,936	\$ 752,732
Liabilities and Fund Balances				
Liabilities:				
Accounts payable	\$ 971,431	\$ 59,401	\$ -	\$ 11,737
Deposits payable	-	-	-	-
Due to other funds	-	-	-	-
Total Liabilities	971,431	59,401	-	11,737
Fund Balances:				
Restricted	-	-	56,936	740,995
Unassigned	-	-	-	-
Total Fund Balances	-	-	56,936	740,995
Total Liabilities and Fund Balances	\$ 971,431	\$ 59,401	\$ 56,936	\$ 752,732

CITY OF LATHROP

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2021

	Special Revenue Funds			Capital Projects Fund
	Central Lathrop CFD 2019-2	Stewart Economic Dev Fee 80%	TOT Trust	General CIP Projects
Assets:				
Pooled cash and investments	\$ -	\$ 181,704	\$ 1,090,435	\$ 19,967,573
Receivables:				
Accounts	-	-	12,901	-
Notes and loans	-	-	-	-
Accrued interest	12	34	323	2,637
Total Assets	\$ 12	\$ 181,738	\$ 1,103,659	\$ 19,970,210
Liabilities and Fund Balances				
Liabilities:				
Accounts payable	\$ 55,548	\$ -	\$ -	\$ 444,475
Deposits payable	-	176,000	-	-
Due to other funds	114,081	-	-	-
Total Liabilities	169,629	176,000	-	444,475
Fund Balances:				
Restricted	-	5,738	1,103,659	19,525,735
Unassigned	(169,617)	-	-	-
Total Fund Balances	(169,617)	5,738	1,103,659	19,525,735
Total Liabilities and Fund Balances	\$ 12	\$ 181,738	\$ 1,103,659	\$ 19,970,210

CITY OF LATHROP

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2021

	Capital Project Fund		Total Governmental Funds
	Storm Drain	Park in Lieu	
Assets:			
Pooled cash and investments	\$ 389,184	\$ 340,913	\$ 43,446,420
Receivables:			
Accounts	-	-	1,924,161
Notes and loans	-	-	20,350
Accrued interest	269	86	9,637
Total Assets	\$ 389,453	\$ 340,999	\$ 45,400,568
Liabilities and Fund Balances			
Liabilities:			
Accounts payable	\$ -	\$ -	\$ 2,522,352
Deposits payable	-	-	188,855
Due to other funds	-	-	903,148
Total Liabilities	-	-	3,614,355
Fund Balances:			
Restricted	389,453	340,999	41,955,830
Unassigned	-	-	(169,617)
Total Fund Balances	389,453	340,999	41,786,213
Total Liabilities and Fund Balances	\$ 389,453	\$ 340,999	\$ 45,400,568

CITY OF LATHROP

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2021

	Special Revenue Funds			
	Landscape Maintenance	Gas Tax	Traffic Safety	Local Street
Revenues:				
Taxes and assessments	\$ 2,751,781	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	1,080,858	-	-
Use of money and property	5,299	6,148	481	2,590
Fines and forfeitures	-	-	38,076	-
Miscellaneous	6	-	-	5,983
Total Revenues	2,757,086	1,087,006	38,557	8,573
Expenditures:				
Current:				
Public safety	-	-	15,539	-
Community development	-	-	-	-
Culture and leisure	-	-	-	-
Public works	2,318,045	-	-	861,087
Capital outlay	6,686	-	-	-
Total Expenditures	2,324,731	-	15,539	861,087
Excess (Deficiency) of Revenues Over (Under) Expenditures	432,355	1,087,006	23,018	(852,514)
Other Financing Sources (Uses):				
Transfers in	44,067	-	-	1,058,500
Transfers out	(315,814)	(1,011,190)	(3,076)	(147,317)
Total Other Financing Sources (Uses)	(271,747)	(1,011,190)	(3,076)	911,183
Net Change in Fund Balances	160,608	75,816	19,942	58,669
Fund Balances, Beginning of Year	572,817	555,702	65,000	391,126
Restatements	-	-	-	-
Fund Balances, Beginning of Year, as Restated	572,817	555,702	65,000	391,126
Fund Balances, End of Year	\$ 733,425	\$ 631,518	\$ 84,942	\$ 449,795

CITY OF LATHROP

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2021

(CONTINUED)

	Special Revenue Funds			
	Public Nuisance	Measure K	Transit LTF	Streets and Roads
Revenues:				
Taxes and assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	1,011,055	20,147	975,563
Use of money and property	71	5,104	147	2,316
Fines and forfeitures	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	71	1,016,159	20,294	977,879
Expenditures:				
Current:				
Public safety	-	-	-	-
Community development	-	-	-	-
Culture and leisure	-	-	-	-
Public works	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	-	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	71	1,016,159	20,294	977,879
Other Financing Sources (Uses):				
Transfers in	-	-	-	-
Transfers out	-	(1,091,604)	(21,210)	(1,324,010)
Total Other Financing Sources (Uses)	-	(1,091,604)	(21,210)	(1,324,010)
Net Change in Fund Balances	71	(75,445)	(916)	(346,131)
Fund Balances, Beginning of Year	12,222	702,459	916	533,302
Restatements	-	-	-	-
Fund Balances, Beginning of Year, as Restated	12,222	702,459	916	533,302
Fund Balances, End of Year	\$ 12,293	\$ 627,014	\$ -	\$ 187,171

CITY OF LATHROP

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2021

	Special Revenue Funds			
	Federal Grant	Historic Lathrop Loan Program (HLLP)	Storm Drain	Street Light
Revenues:				
Taxes and assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	572,616	-	-	-
Use of money and property	-	1,599	1,932	10,353
Fines and forfeitures	-	-	352,505	1,032,563
Miscellaneous	-	-	-	3,879
Total Revenues	572,616	1,599	354,437	1,046,795
Expenditures:				
Current:				
Public safety	-	-	-	157,984
Community development	-	-	-	-
Culture and leisure	37,220	-	-	-
Public works	-	-	282,954	850,600
Capital outlay	-	-	14,500	-
Total Expenditures	37,220	-	297,454	1,008,584
Excess (Deficiency) of Revenues Over (Under) Expenditures	535,396	1,599	56,983	38,211
Other Financing Sources (Uses):				
Transfers in	-	-	20,579	31,025
Transfers out	(534,719)	-	(74,002)	(153,077)
Total Other Financing Sources (Uses)	(534,719)	-	(53,423)	(122,052)
Net Change in Fund Balances	677	1,599	3,560	(83,841)
Fund Balances, Beginning of Year	331,740	250,172	334,973	1,646,080
Restatements	-	-	-	-
Fund Balances, Beginning of Year, as Restated	331,740	250,172	334,973	1,646,080
Fund Balances, End of Year	\$ 332,417	\$ 251,771	\$ 338,533	\$ 1,562,239

CITY OF LATHROP

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2021

(CONTINUED)

	Special Revenue Funds			
	AB939 Recycling	Community Development Block Grant	Scholarship Fund	COPS
Revenues:				
Taxes and assessments	\$ 183,719	\$ -	\$ -	\$ -
Licenses and permits	280	-	-	-
Intergovernmental	6,927	180,030	401	156,727
Use of money and property	5,895	128	106	1,479
Fines and forfeitures	-	-	-	-
Miscellaneous	-	-	161	-
Total Revenues	196,821	180,158	668	158,206
Expenditures:				
Current:				
Public safety	-	-	-	112,495
Community development	-	68,556	-	-
Culture and leisure	-	-	-	-
Public works	84,634	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	84,634	68,556	-	112,495
Excess (Deficiency) of Revenues Over (Under) Expenditures	112,187	111,602	668	45,711
Other Financing Sources (Uses):				
Transfers in	-	-	-	-
Transfers out	(12,889)	(118,114)	(918)	-
Total Other Financing Sources (Uses)	(12,889)	(118,114)	(918)	-
Net Change in Fund Balances	99,298	(6,512)	(250)	45,711
Fund Balances, Beginning of Year	837,827	10,744	14,774	188,272
Restatements	-	-	-	-
Fund Balances, Beginning of Year, as Restated	837,827	10,744	14,774	188,272
Fund Balances, End of Year	\$ 937,125	\$ 4,232	\$ 14,524	\$ 233,983

CITY OF LATHROP

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2021

	Special Revenue Funds			
	Office of Traffic and Safety	RTIF San Joaquin County	RTIF Lathrop Local West	RTIF SJCOG
Revenues:				
Taxes and assessments	\$ -	\$ 451,757	\$ 2,484,670	\$ 677,635
Licenses and permits	-	-	-	-
Intergovernmental	27,823	-	-	-
Use of money and property	10	899	46,258	1,348
Fines and forfeitures	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	27,833	452,656	2,530,928	678,983
Expenditures:				
Current:				
Public safety	21,633	-	-	-
Community development	-	-	-	-
Culture and leisure	-	-	-	-
Public works	-	452,663	-	678,994
Capital outlay	-	-	-	-
Total Expenditures	21,633	452,663	-	678,994
Excess (Deficiency) of Revenues Over (Under) Expenditures	6,200	(7)	2,530,928	(11)
Other Financing Sources (Uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balances	6,200	(7)	2,530,928	(11)
Fund Balances, Beginning of Year	1,808	8	5,534,675	11
Restatements	-	-	-	-
Fund Balances, Beginning of Year, as Restated	1,808	8	5,534,675	11
Fund Balances, End of Year	\$ 8,008	\$ 1	\$ 8,065,603	\$ -

CITY OF LATHROP

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2021

(CONTINUED)

	Special Revenue Funds			
	RTIF Lathrop Local East	Central Lathrop Specific Plan (CLSP) Services CFD	LMFD Measure C	State Grants
Revenues:				
Taxes and assessments	\$ 835,740	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	185,000
Use of money and property	14,156	-	675	-
Fines and forfeitures	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	849,896	-	675	185,000
Expenditures:				
Current:				
Public safety	-	-	2,959,622	-
Community development	-	-	-	-
Culture and leisure	-	-	-	-
Public works	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	-	-	2,959,622	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	849,896	-	(2,958,947)	185,000
Other Financing Sources (Uses):				
Transfers in	-	-	3,342,548	-
Transfers out	-	-	-	(156,660)
Total Other Financing Sources (Uses)	-	-	3,342,548	(156,660)
Net Change in Fund Balances	849,896	-	383,601	28,340
Fund Balances, Beginning of Year	1,446,309	-	599,737	-
Restatements	-	-	-	-
Fund Balances, Beginning of Year, as Restated	1,446,309	-	599,737	-
Fund Balances, End of Year	\$ 2,296,205	\$ -	\$ 983,338	\$ 28,340

CITY OF LATHROP

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2021

	Special Revenue Funds			
	North Lathrop Transportation	Citywide Economic Dev Fee 20%	River Islands CFD 2013-1	Lathrop Land Acquisitions
Revenues:				
Taxes and assessments	\$ -	\$ 450,000	\$ 594,651	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Use of money and property	82	9,133	2,188	96
Fines and forfeitures	-	-	-	-
Miscellaneous	-	-	406,751	-
Total Revenues	82	459,133	1,003,590	96
Expenditures:				
Current:				
Public safety	-	-	-	-
Community development	-	-	-	-
Culture and leisure	-	-	-	-
Public works	-	-	22,595	-
Capital outlay	-	-	-	-
Total Expenditures	-	-	22,595	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	82	459,133	980,995	96
Other Financing Sources (Uses):				
Transfers in	-	-	-	-
Transfers out	-	(65,000)	(579,470)	-
Total Other Financing Sources (Uses)	-	(65,000)	(579,470)	-
Net Change in Fund Balances	82	394,133	401,525	96
Fund Balances, Beginning of Year	11,318	1,078,455	123,297	932
Restatements	-	-	-	-
Fund Balances, Beginning of Year, as Restated	11,318	1,078,455	123,297	932
Fund Balances, End of Year	\$ 11,400	\$ 1,472,588	\$ 524,822	\$ 1,028

CITY OF LATHROP

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2021

(CONTINUED)

	Special Revenue Funds			
	ULOP RD-17 Levee Impact	DWR Grant - ULOP Project	CLSP Off-Site Roadway Improvement	South Lathrop CFD 2019-1
Revenues:				
Taxes and assessments	\$ 3,934,845	\$ -	\$ 45,105	\$ 521,361
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Use of money and property	(269)	-	230	3,240
Fines and forfeitures	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	3,934,576	-	45,335	524,601
Expenditures:				
Current:				
Public safety	-	-	-	-
Community development	-	-	-	-
Culture and leisure	-	-	-	-
Public works	3,934,845	-	-	97,053
Capital outlay	-	-	-	23,340
Total Expenditures	3,934,845	-	-	120,393
Excess (Deficiency) of Revenues Over (Under) Expenditures	(269)	-	45,335	404,208
Other Financing Sources (Uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balances	(269)	-	45,335	404,208
Fund Balances, Beginning of Year	269	-	11,601	336,787
Restatements	-	-	-	-
Fund Balances, Beginning of Year, as Restated	269	-	11,601	336,787
Fund Balances, End of Year	\$ -	\$ -	\$ 56,936	\$ 740,995

CITY OF LATHROP

**COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2021**

	Special Revenue Funds			Capital Projects Fund
	Central Lathrop CFD 2019-2	Stewart Economic Dev Fee 80%	TOT Trust	General CIP Projects
	Revenues:			
Taxes and assessments	\$ 397,402	\$ -	\$ 83,170	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Use of money and property	82	748	7,276	53,465
Fines and forfeitures	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	397,484	748	90,446	53,465
Expenditures:				
Current:				
Public safety	-	-	-	-
Community development	-	-	-	-
Culture and leisure	-	-	-	-
Public works	515,121	-	-	-
Capital outlay	5,723	-	-	2,529,775
Total Expenditures	520,844	-	-	2,529,775
Excess (Deficiency) of Revenues Over (Under) Expenditures	(123,360)	748	90,446	(2,476,310)
Other Financing Sources (Uses):				
Transfers in	-	-	-	14,654,196
Transfers out	(43,757)	-	-	-
Total Other Financing Sources (Uses)	(43,757)	-	-	14,654,196
Net Change in Fund Balances	(167,117)	748	90,446	12,177,886
Fund Balances, Beginning of Year	(2,500)	4,990	-	7,347,849
Restatements	-	-	1,013,213	-
Fund Balances, Beginning of Year, as Restated	(2,500)	4,990	1,013,213	7,347,849
Fund Balances, End of Year	\$ (169,617)	\$ 5,738	\$ 1,103,659	\$ 19,525,735

CITY OF LATHROP

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2021

	<u>Capital Projects Funds</u>		Total Governmental Funds
	<u>Storm Drain</u>	<u>Park in Lieu</u>	
Revenues:			
Taxes and assessments	\$ -	\$ 62,700	\$ 13,474,536
Licenses and permits	-	-	280
Intergovernmental	-	-	4,217,147
Use of money and property	6,176	1,946	191,387
Fines and forfeitures	-	-	1,423,144
Miscellaneous	-	-	416,780
Total Revenues	6,176	64,646	19,723,274
Expenditures:			
Current:			
Public safety	-	-	3,267,273
Community development	-	-	68,556
Culture and leisure	-	-	37,220
Public works	-	-	10,098,591
Capital outlay	536	-	2,580,560
Total Expenditures	536	-	16,052,200
Excess (Deficiency) of Revenues Over (Under) Expenditures	5,640	64,646	3,671,074
Other Financing Sources (Uses):			
Transfers in	(498,876)	-	18,652,039
Transfers out	(397)	-	(5,653,224)
Total Other Financing Sources (Uses)	(499,273)	-	12,998,815
Net Change in Fund Balances	(493,633)	64,646	16,669,889
Fund Balances, Beginning of Year	883,086	276,353	24,103,111
Restatements	-	-	1,013,213
Fund Balances, Beginning of Year, as Restated	883,086	276,353	25,116,324
Fund Balances, End of Year	\$ 389,453	\$ 340,999	\$ 41,786,213

CITY OF LATHROP

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 LANDSCAPE MAINTENANCE
 YEAR ENDED JUNE 30, 2021

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Taxes and assessments	\$ 2,736,072	\$ 2,736,072	\$ 2,751,781	\$ 15,709
Use of money and property	3,000	3,000	5,299	2,299
Miscellaneous	-	-	6	6
Total Revenues	2,739,072	2,739,072	2,757,086	18,014
Expenditures				
Current:				
Public works	2,467,633	2,743,045	2,318,045	425,000
Capital outlay	17,500	45,261	6,686	38,575
Total Expenditures	2,485,133	2,788,306	2,324,731	463,575
Other Financing Sources (Uses)				
Transfers in	44,067	44,067	44,067	-
Transfers out	(331,031)	(315,814)	(315,814)	-
Total Other Financing Sources (Uses)	(286,964)	(271,747)	(271,747)	-
Net Change in Fund Balances	(33,025)	(320,981)	160,608	481,589
Fund Balances, Beginning of Year	572,817	572,817	572,817	-
Fund Balances, End of Year	\$ 539,792	\$ 251,836	\$ 733,425	\$ 481,589

CITY OF LATHROP

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 GAS TAX
 YEAR ENDED JUNE 30, 2021

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$ 1,030,000	\$ 1,030,000	\$ 1,080,858	\$ 50,858
Use of money and property	-	-	6,148	6,148
Total Revenues	1,030,000	1,030,000	1,087,006	57,006
Other Financing Sources (Uses)				
Transfers out	(801,987)	(1,129,566)	(1,011,190)	118,376
Total Other Financing Sources (Uses)	(801,987)	(1,129,566)	(1,011,190)	118,376
Net Change in Fund Balances	228,013	(99,566)	75,816	175,382
Fund Balances, Beginning of Year	555,702	555,702	555,702	-
Fund Balances, End of Year	\$ 783,715	\$ 456,136	\$ 631,518	\$ 175,382

CITY OF LATHROP

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 TRAFFIC SAFETY
 YEAR ENDED JUNE 30, 2021

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Use of money and property	\$ -	\$ -	\$ 481	\$ 481
Fines and forfeitures	25,000	25,000	38,076	13,076
Total Revenues	25,000	25,000	38,557	13,557
Expenditures				
Current:				
Public safety	16,000	16,000	15,539	461
Total Expenditures	16,000	16,000	15,539	461
Other Financing Sources (Uses)				
Transfers out	(3,523)	(3,076)	(3,076)	-
Total Other Financing Sources (Uses)	(3,523)	(3,076)	(3,076)	-
Net Change in Fund Balances	5,477	5,924	19,942	14,018
Fund Balances, Beginning of Year	65,000	65,000	65,000	-
Fund Balances, End of Year	\$ 70,477	\$ 70,924	\$ 84,942	\$ 14,018

CITY OF LATHROP

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 LOCAL STREET
 YEAR ENDED JUNE 30, 2021

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Use of money and property	\$ -	\$ -	\$ 2,590	\$ 2,590
Miscellaneous	-	-	5,983	5,983
Total Revenues	-	-	8,573	8,573
Expenditures				
Current:				
Public works	873,592	1,267,064	861,087	405,977
Capital outlay	10,000	10,000	-	10,000
Total Expenditures	883,592	1,277,064	861,087	415,977
Other Financing Sources (Uses)				
Transfers in	1,025,000	1,058,500	1,058,500	-
Transfers out	(142,909)	(185,201)	(147,317)	37,884
Total Other Financing Sources (Uses)	882,091	873,299	911,183	37,884
Net Change in Fund Balances	(1,501)	(403,765)	58,669	462,434
Fund Balances, Beginning of Year	391,126	391,126	391,126	-
Fund Balances, End of Year	\$ 389,625	\$ (12,639)	\$ 449,795	\$ 462,434

CITY OF LATHROP

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 PUBLIC NUISANCE
 YEAR ENDED JUNE 30, 2021

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Use of money and property	\$ -	\$ -	\$ 71	\$ 71
Total Revenues	<u>-</u>	<u>-</u>	<u>71</u>	<u>71</u>
Expenditures				
Current:				
Public safety	4,000	4,000	-	4,000
Total Expenditures	<u>4,000</u>	<u>4,000</u>	<u>-</u>	<u>4,000</u>
Net Change in Fund Balances	(4,000)	(4,000)	71	4,071
Fund Balances, Beginning of Year	12,222	12,222	12,222	-
Fund Balances, End of Year	<u>\$ 8,222</u>	<u>\$ 8,222</u>	<u>\$ 12,293</u>	<u>\$ 4,071</u>

CITY OF LATHROP

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 MEASURE K
 YEAR ENDED JUNE 30, 2021

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$ 481,000	\$ 997,604	\$ 1,011,055	\$ 13,451
Use of money and property	-	-	5,104	5,104
Total Revenues	481,000	997,604	1,016,159	18,555
Other Financing Sources (Uses):				
Transfers out	(575,000)	(1,120,287)	(1,091,604)	28,683
Total Other Financing Sources (Uses)	(575,000)	(1,120,287)	(1,091,604)	28,683
Net Change in Fund Balances	(94,000)	(122,683)	(75,445)	47,238
Fund Balances, Beginning of Year	702,459	702,459	702,459	-
Fund Balances, End of Year	\$ 608,459	\$ 579,776	\$ 627,014	\$ 47,238

CITY OF LATHROP

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 TRANSIT LTF
 YEAR ENDED JUNE 30, 2021

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$ -	\$ -	\$ 20,147	\$ 20,147
Use of money and property	-	150	147	(3)
Total Revenues	-	150	20,294	20,144
Other Financing (Uses)				
Transfers in	-	-	-	-
Transfers out	-	(21,210)	(21,210)	-
Total Other Financing (Uses)	-	(21,210)	(21,210)	-
Net Change in Fund Balances	-	(21,060)	(916)	20,144
Fund Balances, Beginning of Year	916	916	916	-
Fund Balances, End of Year	\$ 916	\$ (20,144)	\$ -	\$ 20,144

CITY OF LATHROP

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 STREETS AND ROADS
 YEAR ENDED JUNE 30, 2021

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$ 472,000	\$ 1,272,938	\$ 975,563	\$ (297,375)
Use of money and property	-	-	2,316	2,316
Total Revenues	472,000	1,272,938	977,879	(295,059)
Other Financing Sources (Uses):				
Transfers out	(472,000)	(1,447,272)	(1,324,010)	123,262
Total Other Financing Sources (Uses)	(472,000)	(1,447,272)	(1,324,010)	123,262
Net Change in Fund Balances	-	(174,334)	(346,131)	(171,797)
Fund Balances, Beginning of Year	533,302	533,302	533,302	-
Fund Balances, End of Year	\$ 533,302	\$ 358,968	\$ 187,171	\$ (171,797)

CITY OF LATHROP

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FEDERAL GRANT
 YEAR ENDED JUNE 30, 2021

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$ -	\$ 4,814,576	\$ 572,616	\$ (4,241,960)
Total Revenues	-	4,814,576	572,616	(4,241,960)
Expenditures				
Current:				
Culture and leisure	-	54,500	37,220	17,280
Total Expenditures	-	54,500	37,220	17,280
Other Financing Sources (Uses)				
Transfers out	-	(4,760,076)	(534,719)	4,225,357
Total Other Financing Sources (Uses)	-	(4,760,076)	(534,719)	4,225,357
Net Change in Fund Balances	-	-	677	677
Fund Balances, Beginning of Year	331,740	331,740	331,740	-
Fund Balances, End of Year	\$ 331,740	\$ 331,740	\$ 332,417	\$ 677

CITY OF LATHROP

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 STORM DRAIN
 YEAR ENDED JUNE 30, 2021

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Use of money and property	\$ -	\$ -	\$ 1,932	\$ 1,932
Fines and forfeitures	352,506	352,506	352,505	(1)
Total Revenues	352,506	352,506	354,437	1,931
Expenditures				
Current:				
Public works	364,528	503,501	282,954	220,547
Capital outlay	-	14,500	14,500	-
Total Expenditures	364,528	518,001	297,454	220,547
Other Financing (Uses)				
Transfers in	20,579	20,579	20,579	-
Transfers out	(65,275)	(74,002)	(74,002)	-
Total Other Financing (Uses)	(44,696)	(53,423)	(53,423)	-
Net Change in Fund Balances	(56,718)	(218,918)	3,560	222,478
Fund Balances, Beginning of Year	334,973	334,973	334,973	-
Fund Balances, End of Year	\$ 278,255	\$ 116,055	\$ 338,533	\$ 222,478

CITY OF LATHROP

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 STREET LIGHT
 YEAR ENDED JUNE 30, 2021

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Use of money and property	\$ -	\$ -	\$ 10,353	\$ 10,353
Fines and forfeitures	1,009,125	1,009,125	1,032,563	23,438
Miscellaneous	-	-	3,879	3,879
Total Revenues	1,009,125	1,009,125	1,046,795	37,670
Expenditures				
Current:				
Public safety	164,292	259,292	157,984	101,308
Public works	897,064	1,156,118	850,600	305,518
Capital outlay	-	7,000	-	7,000
Total Expenditures	1,061,356	1,422,410	1,008,584	413,826
Other Financing (Uses)				
Transfers in	31,025	31,025	31,025	-
Transfers out	(149,249)	(153,077)	(153,077)	-
Total Other Financing (Uses)	(118,224)	(122,052)	(122,052)	-
Net Change in Fund Balances	(170,455)	(535,337)	(83,841)	451,496
Fund Balances, Beginning of Year	1,646,080	1,646,080	1,646,080	-
Fund Balances, End of Year	\$ 1,475,625	\$ 1,110,743	\$ 1,562,239	\$ 451,496

CITY OF LATHROP

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 AB939 RECYCLING
 YEAR ENDED JUNE 30, 2021

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Taxes and assessments	\$ 80,000	\$ 80,000	\$ 183,719	\$ 103,719
Licenses and permits	-	-	280	280
Intergovernmental	5,000	5,000	6,927	1,927
Use of money and property	-	-	5,895	5,895
Total Revenues	85,000	85,000	196,821	111,821
Expenditures				
Current:				
Public works	60,787	155,084	84,634	70,450
Total Expenditures	60,787	155,084	84,634	70,450
Other Financing (Uses)				
Transfers out	(20,190)	(12,889)	(12,889)	-
Total Other Financing (Uses)	(20,190)	(12,889)	(12,889)	-
Net Change in Fund Balances	4,023	(82,973)	99,298	182,271
Fund Balances, Beginning of Year	837,827	837,827	837,827	-
Fund Balances (Deficits), End of Year	\$ 841,850	\$ 754,854	\$ 937,125	\$ 182,271

CITY OF LATHROP

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 COMMUNITY DEVELOPMENT BLOCK GRANT
 YEAR ENDED JUNE 30, 2021

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$ -	\$ 182,610	\$ 180,030	\$ (2,580)
Use of money and property	-	-	128	128
Total Revenues	-	182,610	180,158	(2,452)
Expenditures				
Current:				
Community development	5,000	95,804	68,556	27,248
Total Expenditures	5,000	95,804	68,556	27,248
Other Financing Sources (Uses):				
Transfers out	(301)	(121,406)	(118,114)	3,292
Total Other Financing Sources (Uses)	(301)	(121,406)	(118,114)	3,292
Net Change in Fund Balances	(5,301)	(34,600)	(6,512)	28,088
Fund Balances, Beginning of Year	10,744	10,744	10,744	-
Fund Balances, End of Year	\$ 5,443	\$ (23,856)	\$ 4,232	\$ 28,088

CITY OF LATHROP

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 SCHOLARSHIP FUND
 YEAR ENDED JUNE 30, 2021

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$ 5,000	\$ 5,000	\$ 401	\$ (4,599)
Use of money and property	-	-	106	106
Miscellaneous	900	900	161	(739)
Total Revenues	5,900	5,900	668	(5,232)
Other Financing Sources (Uses):				
Transfers out	(5,000)	(5,000)	(918)	4,082
Total Other Financing Sources (Uses)	(5,000)	(5,000)	(918)	4,082
Net Change in Fund Balances	900	900	(250)	(1,150)
Fund Balances, Beginning of Year	14,774	14,774	14,774	-
Fund Balances, End of Year	\$ 15,674	\$ 15,674	\$ 14,524	\$ (1,150)

CITY OF LATHROP

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 COPS
 YEAR ENDED JUNE 30, 2021

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$ 110,000	\$ 156,700	\$ 156,727	\$ 27
Use of money and property	-	-	1,479	1,479
Total Revenues	110,000	156,700	158,206	1,506
Expenditures				
Current:				
Public safety	110,000	197,500	112,495	85,005
Total Expenditures	110,000	197,500	112,495	85,005
Net Change in Fund Balances	-	(40,800)	45,711	(83,499)
Fund Balances, Beginning of Year	188,272	188,272	188,272	-
Fund Balances, End of Year	\$ 188,272	\$ 147,472	\$ 233,983	\$ (83,499)

CITY OF LATHROP

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 OFFICE OF TRAFFIC AND SAFETY
 YEAR ENDED JUNE 30, 2021

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$ 140,400	\$ 140,400	\$ 27,823	\$ (112,577)
Use of money and property	-	-	10	10
Total Revenues	140,400	140,400	27,833	(112,567)
Expenditures				
Current:				
Public safety	110,400	110,400	21,633	88,767
Capital outlay	30,000	30,000	-	30,000
Total Expenditures	140,400	140,400	21,633	118,767
Net Change in Fund Balances	-	-	6,200	6,200
Fund Balances, Beginning of Year	1,808	1,808	1,808	-
Fund Balances, End of Year	\$ 1,808	\$ 1,808	\$ 8,008	\$ 6,200

CITY OF LATHROP

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 RTIF SAN JOAQUIN COUNTY
 YEAR ENDED JUNE 30, 2021

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Taxes and assessments	\$ 189,195	\$ 452,665	\$ 451,757	\$ (908)
Use of money and property	-	-	899	899
Total Revenues	189,195	452,665	452,656	(9)
Expenditures				
Current:				
Public works	189,195	452,665	452,663	2
Total Expenditures	189,195	452,665	452,663	2
Net Change in Fund Balances	-	-	(7)	(7)
Fund Balances, Beginning of Year	8	8	8	-
Fund Balances, End of Year	\$ 8	\$ 8	\$ 1	\$ (7)

CITY OF LATHROP

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 RTIF LATHROP LOCAL WEST
 YEAR ENDED JUNE 30, 2021

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Taxes and assessments	\$ 914,866	\$ 914,866	\$ 2,484,670	\$ 1,569,804
Use of money and property	-	-	46,258	46,258
Total Revenues	914,866	914,866	2,530,928	1,616,062
Expenditures				
Current:				
Public works	5,000	5,000	-	5,000
Total Expenditures	5,000	5,000	-	5,000
Net Change in Fund Balances	909,866	909,866	2,530,928	1,621,062
Fund Balances, Beginning of Year	5,534,675	5,534,675	5,534,675	-
Fund Balances, End of Year	\$ 6,444,541	\$ 6,444,541	\$ 8,065,603	\$ 1,621,062

CITY OF LATHROP

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 RTIF SJCOG
 YEAR ENDED JUNE 30, 2021

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Taxes and assessments	\$ 283,794	\$ 678,994	\$ 677,635	\$ (1,359)
Use of money and property	-	-	1,348	1,348
Total Revenues	283,794	678,994	678,983	(11)
Expenditures				
Current:				
Public works	283,794	678,994	678,994	-
Total Expenditures	283,794	678,994	678,994	-
Net Change in Fund Balances	-	-	(11)	(11)
Fund Balances, Beginning of Year	11	11	11	-
Fund Balances, End of Year	\$ 11	\$ 11	\$ -	\$ (11)

CITY OF LATHROP

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 RTIF LATHROP LOCAL EAST
 YEAR ENDED JUNE 30, 2021

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Taxes and assessments	\$ 686,941	\$ 686,941	\$ 835,740	\$ 148,799
Use of money and property	-	-	14,156	14,156
Total Revenues	686,941	686,941	849,896	162,955
Expenditures				
Current:				
Public works	5,000	5,000	-	5,000
Total Expenditures	5,000	5,000	-	5,000
Net Change in Fund Balances	681,941	681,941	849,896	167,955
Fund Balances, Beginning of Year	1,446,309	1,446,309	1,446,309	-
Fund Balances, End of Year	\$ 2,128,250	\$ 2,128,250	\$ 2,296,205	\$ 167,955

CITY OF LATHROP

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 LMF D MEASURE C
 YEAR ENDED JUNE 30, 2021

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Use of money and property	\$ -	\$ -	\$ 675	\$ 675
Total Revenues	-	-	675	675
Expenditures				
Current:				
Public safety	1,800,000	3,342,550	2,959,622	382,928
Total Expenditures	1,800,000	3,342,550	2,959,622	382,928
Other Financing Sources (Uses):				
Transfers in	1,800,000	3,342,550	3,342,548	(2)
Total Other Financing Sources (Uses)	1,800,000	3,342,550	3,342,548	(2)
Net Change in Fund Balances	-	-	383,601	383,601
Fund Balances, Beginning of Year	599,737	599,737	599,737	-
Fund Balances, End of Year	\$ 599,737	\$ 599,737	\$ 983,338	\$ 383,601

CITY OF LATHROP

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 STATE GRANTS
 YEAR ENDED JUNE 30, 2021

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$ -	\$ 239,296	\$ 185,000	\$ (54,296)
Total Revenues	-	239,296	185,000	(54,296)
Other Financing Sources (Uses):				
Transfers out	-	(239,296)	(156,660)	82,636
Total Other Financing Sources (Uses)	-	(239,296)	(156,660)	82,636
Net Change in Fund Balances	-	-	28,340	28,340
Fund Balances, Beginning of Year	-	-	-	-
Fund Balances, End of Year	\$ -	\$ -	\$ 28,340	\$ 28,340

CITY OF LATHROP

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 CITYWIDE ECONOMIC DEV FEE 20%
 YEAR ENDED JUNE 30, 2021

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Taxes and assessments	\$ 200,000	\$ 200,000	\$ 450,000	\$ 250,000
Use of money and property	-	-	9,133	9,133
Total Revenues	200,000	200,000	459,133	259,133
Other Financing Sources (Uses):				
Transfers out	-	(65,000)	(65,000)	-
Total Other Financing Sources (Uses)	-	(65,000)	(65,000)	-
Net Change in Fund Balances	200,000	135,000	394,133	259,133
Fund Balances, Beginning of Year	1,078,455	1,078,455	1,078,455	-
Fund Balances, End of Year	\$ 1,278,455	\$ 1,213,455	\$ 1,472,588	\$ 259,133

CITY OF LATHROP

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 RIVER ISLANDS CFD 2013-1
 YEAR ENDED JUNE 30, 2021

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Taxes and assessments	\$ 305,000	\$ 305,000	\$ 594,651	\$ 289,651
Use of money and property	-	-	2,188	2,188
Miscellaneous	415,000	415,000	406,751	(8,249)
Total Revenues	720,000	720,000	1,003,590	283,590
Expenditures				
Current:				
Public works	15,700	15,700	22,595	(6,895)
Total Expenditures	15,700	15,700	22,595	(6,895)
Other Financing Sources (Uses):				
Transfers out	(704,300)	(704,283)	(579,470)	124,813
Total Other Financing Sources (Uses)	(704,300)	(704,283)	(579,470)	124,813
Net Change in Fund Balances	-	17	401,525	401,508
Fund Balances, Beginning of Year	123,297	123,297	123,297	-
Fund Balances, End of Year	\$ 123,297	\$ 123,314	\$ 524,822	\$ 401,508

CITY OF LATHROP

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 ULOP RD-17 LEVEE IMPACT
 YEAR ENDED JUNE 30, 2021

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Taxes and assessments	\$ 1,951,827	\$ 1,951,827	\$ 3,934,845	\$ 1,983,018
Use of money and property	-	-	(269)	(269)
Total Revenues	1,951,827	1,951,827	3,934,576	1,982,749
Expenditures				
Current:				
Public works	1,951,827	1,951,827	3,934,845	(1,983,018)
Total Expenditures	1,951,827	1,951,827	3,934,845	(1,983,018)
Net Change in Fund Balances	-	-	(269)	(269)
Fund Balances, Beginning of Year	269	269	269	-
Fund Balances, End of Year	\$ 269	\$ 269	\$ -	\$ (269)

CITY OF LATHROP

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 CLSP OFF-SITE ROADWAY IMPROVEMENT
 YEAR ENDED JUNE 30, 2021

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Taxes and assessments	\$ 15,000	\$ 15,000	\$ 45,105	\$ 30,105
Use of money and property	-	-	230	230
Total Revenues	15,000	15,000	45,335	30,335
Net Change in Fund Balances	15,000	15,000	45,335	30,335
Fund Balances, Beginning of Year	11,601	11,601	11,601	-
Fund Balances, End of Year	\$ 26,601	\$ 26,601	\$ 56,936	\$ 30,335

CITY OF LATHROP

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 SOUTH LATHROP CFD 2019-1
 YEAR ENDED JUNE 30, 2021

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Taxes and assessments	\$ 531,686	\$ 531,686	\$ 521,361	\$ (10,325)
Use of money and property	-	-	3,240	3,240
Total Revenues	531,686	531,686	524,601	(7,085)
Expenditures				
Current:				
Public works	301,686	309,128	97,053	212,075
Capital outlay	230,000	230,000	23,340	206,660
Total Expenditures	531,686	539,128	120,393	418,735
Net Change in Fund Balances	-	(7,442)	404,208	411,650
Fund Balances, Beginning of Year	336,787	336,787	336,787	-
Fund Balances, End of Year	\$ 336,787	\$ 329,345	\$ 740,995	\$ 411,650

CITY OF LATHROP

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 CENTRAL LATHROP CFD 2019-2
 YEAR ENDED JUNE 30, 2021

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Taxes and assessments	\$ 396,327	\$ 396,327	\$ 397,402	\$ 1,075
Use of money and property	-	-	82	82
Total Revenues	396,327	396,327	397,484	1,157
Expenditures				
Current:				
Public works	349,065	553,534	515,121	38,413
Capital outlay	-	5,723	5,723	-
Total Expenditures	349,065	559,257	520,844	38,413
Other Financing Sources (Uses)				
Transfers out	(47,262)	(43,757)	(43,757)	-
Total Other Financing Sources (Uses)	(47,262)	(43,757)	(43,757)	-
Net Change in Fund Balances	-	(206,687)	(167,117)	39,570
Fund Balances (Deficits), Beginning of Year	(2,500)	(2,500)	(2,500)	-
Fund Balances (Deficits), End of Year	\$ (2,500)	\$ (209,187)	\$ (169,617)	\$ 39,570

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CUSTODIAL FUNDS

Custodial Funds account for assets held by the City as agent for individuals, governmental entities, and non-public organizations. These funds include the following:

MOSSDALE VILLAGE ASSESSMENT DISTRICT FUND

To account for the special assessments associated with the payment of the limited-obligation improvement bonds for the Mossdale Village Assessment District.

CROSSROADS ASSESSMENTS FUND

To account for the special assessments associated with the payment of the limited-obligation improvement bonds for the Crossroads Assessment District.

JOINT WASTEWATER COMMUNITY FACILITIES DISTRICT FUND

To account for the special assessments associated with the payment of the limited-obligation improvement bonds for the Joint Wastewater Community Facilities District.

NORTH HARLAN WATER IMPROVEMENT FUND

To account for special assessments associated with the payment of limited obligation improvement bonds for the North Harlan Water Improvement District.

COMMUNITY FACILITIES DISTRICT CLSP INFRASTRUCTURE FUND

To account for special assessments associated with the infrastructure in the Central Lathrop Specific Plan area.

SEWER ASSESSMENT DISTRICT NO.1 FUND

To account for the special assessments associated with the payments of the limited-obligation improvement bonds for the Lathrop Sanitary Sewer Assessment District No.1.

MOSSDALE VILLAGE REASSESSMENT 2015 – 1 FUND

To account for the special assessments associated with the payment of bonds for the Mossdale Village District.

CITY OF LATHROP

COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
JUNE 30, 2021

	Mossdale Village Assessment District	Crossroads Assessments	Joint Wastewater Community Facilities District	North Harlan Water Improvement
Assets:				
Pooled cash and investments	\$ 2,055,987	\$ 561,630	\$ 784,415	\$ 59,961
Receivables:				
Accrued interest	282	128	205	20
Restricted assets:				
Cash and investments with fiscal agents	178	741,756	698,815	3
Total Assets	2,056,447	1,303,514	1,483,435	59,984
Liabilities:				
Accounts payable	-	-	131,097	40,928
Deposits payable	-	-	-	-
Due to other governments	619	-	-	-
Long term liabilities				
Bonds due in one year	470,000	290,000	215,000	-
Bonds due in more than one year	8,125,000	8,960,000	4,960,000	-
Total Liabilities	8,595,619	9,250,000	5,306,097	40,928
Net Position (Deficit):				
Restricted for:				
Individuals, organizations and other governments	(6,539,172)	(7,946,486)	(3,822,662)	19,056
Total Net Position (Deficit)	\$ (6,539,172)	\$ (7,946,486)	\$ (3,822,662)	\$ 19,056

CITY OF LATHROP

COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
JUNE 30, 2021

	Community Facilities District CLSP Infrastructure	Sewer Assessment District #1	Mossdale Village Reassessment 2015-1	Totals
Assets:				
Pooled cash and investments	\$ 1,515,069	\$ 6,832	\$ 657,769	\$ 5,641,663
Receivables:				
Accrued interest	291	5	173	1,104
Restricted assets:				
Cash and investments with fiscal agents	940,924	382,806	240,250	3,004,732
Total Assets	2,456,284	389,643	898,192	8,647,499
Liabilities:				
Accounts payable	-	-	-	172,025
Deposits payable	30,747	-	-	30,747
Due to other governments	21,788	1,391	54,189	77,987
Long term liabilities				
Bonds due in one year	75,000	65,000	270,000	1,385,000
Bonds due in more than one year	45,640,000	520,000	4,890,000	73,095,000
Total Liabilities	45,767,535	586,391	5,214,189	74,760,759
Net Position (Deficit):				
Restricted for:				
Individuals, organizations and other governments	(43,311,251)	(196,748)	(4,315,997)	(66,113,260)
Total Net Position (Deficit)	\$ (43,311,251)	\$ (196,748)	\$ (4,315,997)	\$ (66,113,260)

CITY OF LATHROP

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
 CUSTODIAL FUNDS
 YEAR ENDED JUNE 30, 2021

	Mossdale Village Assessment District	Crossroads Assessments	Joint Wastewater Community Facilities District	North Harlan Water Improvement
Additions:				
Collections for assessment districts	\$ 972,861	\$ 754,983	\$ 924,337	\$ 90,585
Investment earnings	4,344	1,513	4,272	301
Total Additions	977,205	756,496	928,609	90,886
Deductions:				
Administrative expenses	12,450	9,195	9,252	7,576
Contractual services	26,397	8,741	9,083	10,273
Interest expense	461,298	449,149	350,432	2,015
Total Deductions	500,145	467,085	368,767	19,864
Changes in Net Position	477,060	289,411	559,842	71,022
Net Position - Beginning of the Year	-	-	-	-
Restatements	(7,016,232)	(8,235,897)	(4,382,504)	(51,966)
Net Position (Deficit) - Beginning of the Year, as Restated	(7,016,232)	(8,235,897)	(4,382,504)	(51,966)
Net Position (Deficit) - End of the Year	\$ (6,539,172)	\$ (7,946,486)	\$ (3,822,662)	\$ 19,056

Community Facilities District CLSP Infrastructure	Sewer Assessment District #1	Mossdale Village Reassessment 2015-1	Totals
\$ 2,975,107 3,728	\$ 125,733 95	\$ 504,979 2,843	\$ 6,348,585 17,096
2,978,835	125,828	507,822	6,365,681
12,997 27,997 2,914,538	7,403 - 20,963	12,450 19,521 469,149	71,323 102,012 4,667,544
2,955,532	28,366	501,120	4,840,879
23,303	97,462	6,702	1,524,802
-	-	-	-
(43,334,554)	(294,210)	(4,322,699)	(67,638,062)
(43,334,554)	(294,210)	(4,322,699)	(67,638,062)
\$ (43,311,251)	\$ (196,748)	\$ (4,315,997)	\$ (66,113,260)

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STATISTICAL SECTION

This part of the City's Annual Comprehensive Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the City's overall financial health. In contrast to the financial section, the statistical section information is not subject to independent audit.

Financial Trends

These schedules contain trend information to help the reader understand how the City's financial performance and well being have changed over time:

1. Net Position by Component
2. Changes in Net Position
3. Fund Balances of Governmental Funds
4. Changes in Fund Balance of Governmental Funds

Revenue Capacity

These schedules contain information to help the reader assess the City's most significant local revenue source, the property tax:

1. Property Tax Levies and Collections
2. Assessed Value and Estimated Actual Value of Taxable Property
3. Principal Property Taxpayers

Debt Capacity

These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future:

1. Direct and Overlapping Property Tax Rates
2. Direct and Overlapping Governments Sales Tax Rates
3. Legal Debt Margin Information
4. Outstanding Debt
5. Computation of Direct and Overlapping Debt
6. Pledged-Revenue Coverage

Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place:

1. Demographic and Economic Statistics
2. Principal Employers

Operating Information

These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs:

1. Full-time and Part-time City Employees by Function
2. Operating Indicators by Function
3. Capital Asset Statistics by Function
4. Water Sold by Type of Customer
5. Water Rates
6. Ten Largest Water Customers
7. Top 25 Sales Tax Producers

Sources

Unless otherwise noted, the information in these schedules is derived from the Annual Comprehensive Financial Reports for the relevant year.

CITY OF LATHROP
Net Position by Component
Last Ten Fiscal Years
(accrual basis of accounting)

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Governmental activities:				
Net investments in capital assets	\$ 124,614,693	\$ 127,600,645	\$ 140,357,523	\$ 145,671,748
Restricted	6,738,303	6,989,280	4,865,583	7,733,824
Unrestricted	<u>31,849,848</u>	<u>31,954,985</u>	<u>31,716,374</u>	<u>35,612,693</u>
Total governmental activities net position	<u>\$ 163,202,844</u>	<u>\$ 166,544,910</u>	<u>\$ 176,939,480</u>	<u>\$ 189,018,265</u>
Business-type activities:				
Net investments in capital assets	\$ 73,145,195	\$ 76,371,218	\$ 88,125,585	\$ 92,350,319
Restricted	2,865,215	2,865,251	2,696,850	2,995,846
Unrestricted	<u>17,446,635</u>	<u>19,333,520</u>	<u>25,692,676</u>	<u>23,944,509</u>
Total business-type activities net position	<u>\$ 93,457,045</u>	<u>\$ 98,569,989</u>	<u>\$ 116,515,111</u>	<u>\$ 119,290,674</u>
Primary government:				
Net investments in capital assets	\$ 197,759,888	\$ 203,971,863	\$ 228,483,108	\$ 238,022,067
Restricted	9,603,518	9,854,531	7,562,433	10,729,670
Unrestricted	<u>49,296,483</u>	<u>51,288,505</u>	<u>57,409,050</u>	<u>59,557,202</u>
Total Primary government net position	<u>\$ 256,659,889</u>	<u>\$ 265,114,899</u>	<u>\$ 293,454,591</u>	<u>\$ 308,308,939</u>

Source: City of Lathrop, California Comprehensive Annual Financial Reports.

CITY OF LATHROP
Net Position by Component
Last Ten Fiscal Years
(accrual basis of accounting)

<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
\$ 148,474,931	\$ 155,971,046	\$ 159,727,304	\$ 179,501,255	\$ 206,211,349	\$ 218,894,403
10,223,760	11,858,920	10,376,172	13,552,647	16,013,046	103,964,923
<u>38,941,548</u>	<u>47,769,952</u>	<u>52,396,920</u>	<u>72,645,973</u>	<u>87,005,385</u>	<u>33,463,086</u>
<u>\$ 197,640,239</u>	<u>\$ 215,599,918</u>	<u>\$ 222,500,396</u>	<u>\$ 265,699,875</u>	<u>\$ 309,229,780</u>	<u>\$ 356,322,412</u>
\$ 93,906,914	\$ 103,695,833	\$ 120,279,431	\$ 150,452,677	\$ 160,481,074	\$ 166,717,832
2,698,250	1,706,637	1,650,031	1,652,234	1,651,396	1,650,648
<u>26,437,255</u>	<u>37,146,214</u>	<u>30,919,752</u>	<u>34,710,083</u>	<u>43,373,359</u>	<u>52,748,394</u>
<u>\$ 123,042,419</u>	<u>\$ 142,548,684</u>	<u>\$ 152,849,214</u>	<u>\$ 186,814,994</u>	<u>\$ 205,505,829</u>	<u>\$ 221,116,874</u>
\$ 242,381,845	\$ 259,666,879	\$ 280,006,735	\$ 329,953,932	\$ 366,692,423	\$ 385,612,235
12,922,010	13,565,557	12,026,203	15,204,881	17,664,442	105,615,571
<u>65,378,803</u>	<u>84,916,166</u>	<u>83,316,672</u>	<u>107,356,056</u>	<u>130,378,744</u>	<u>86,211,480</u>
<u>\$ 320,682,658</u>	<u>\$ 358,148,602</u>	<u>\$ 375,349,610</u>	<u>\$ 452,514,869</u>	<u>\$ 514,735,609</u>	<u>\$ 577,439,286</u>

CITY OF LATHROP
Changes in Net Position
Last Ten Fiscal Years
(accrual basis of accounting)

	2012	2013	2014	2015
Expenses:				
Governmental activities:				
General government	\$ 4,233,613	\$ 3,733,840	\$ 4,680,110	\$ 7,449,500
Public safety	4,173,142	4,624,518	5,940,125	6,962,351
Public works	12,303,005	10,246,951	13,888,678	10,864,104
Culture and leisure	1,096,206	1,161,712	1,111,917	779,976
Community development	1,284,271	1,472,084	1,573,972	602,719
Interest on long-term debt	382,402	369,832	924,941	340,120
Total governmental activities expense	<u>23,472,639</u>	<u>21,608,937</u>	<u>28,119,743</u>	<u>26,998,770</u>
Business-type activities:				
Water	6,367,625	7,090,866	7,376,261	5,108,071
Wastewater	4,357,544	3,987,951	6,289,560	4,433,501
Total business-type activities expenses	<u>10,725,169</u>	<u>11,078,817</u>	<u>13,665,821</u>	<u>9,541,572</u>
Total primary government expenses	<u>\$ 34,197,808</u>	<u>\$ 32,687,754</u>	<u>\$ 41,785,564</u>	<u>\$ 36,540,342</u>
Program revenues:				
Governmental activities:				
Charges for services:				
General Government	277,653	335,511	397,607	491,076
Public Safety	159,813	174,862	716,360	356,989
Public Works	79,604	178,087	202,488	248,089
Culture and leisure	153,052	152,379	242,500	220,963
Community development	809,268	1,515,837	2,189,603	2,551,889
Operating grants and contributions	5,066,429	5,076,581	4,947,223	4,969,720
Capital grants and contributions	4,285,232	8,304,237	23,115,518	22,155,191
Total governmental activities program revenues	<u>10,831,051</u>	<u>15,737,494</u>	<u>31,811,299</u>	<u>30,993,917</u>
Business-type activities:				
Charges for services:				
Water	5,561,650	6,293,790	6,551,486	6,042,517
Wastewater	4,959,693	5,186,053	5,827,902	5,730,148
Operating grants and contributions	-	3,710,000	12,002,670	-
Capital grants and contributions	263,903	159,854	159,854	159,854
Total business-type activities program revenues	<u>10,785,246</u>	<u>15,349,697</u>	<u>24,541,912</u>	<u>11,932,519</u>
Total primary government program revenues	<u>\$ 21,616,297</u>	<u>\$ 31,087,191</u>	<u>\$ 56,353,211</u>	<u>\$ 42,926,436</u>
Net revenues (expenses):				
Governmental activities	(12,641,588)	(5,871,443)	3,691,556	3,995,147
Business-type activities	60,077	4,270,880	10,876,091	2,390,947
Total net revenues (expenses)	<u>\$ (12,581,511)</u>	<u>\$ (1,600,563)</u>	<u>\$ 14,567,647</u>	<u>\$ 6,386,094</u>
General revenues and other changes in net position:				
Governmental activities:				
Taxes:				
Property tax	2,821,113	2,810,704	2,946,083	3,273,006
Sales and use taxes	2,512,565	3,128,882	6,676,994	5,947,812
Franchise taxes	679,295	667,509	705,405	685,140
Other taxes	232,204	466,328	419,267	449,950
Motor vehicle in lieu, unrestricted	1,100,388	1,076,010	1,118,489	1,237,606
Investment income	104,018	38,959	67,431	80,844
Other general revenues	63,662	262,023	395,810	301,192
Transfers	1,200,418	763,094	(5,626,465)	(84,391)
Total governmental activities	<u>8,713,663</u>	<u>9,213,509</u>	<u>6,703,014</u>	<u>11,891,159</u>
Business-type activities:				
Investment income	178,169	59,419	49,915	63,492
Miscellaneous	1,560,928	1,545,739	1,392,651	675,204
Transfers	(1,200,418)	(763,094)	5,626,465	84,391
Total business-type activities	<u>538,679</u>	<u>842,064</u>	<u>7,069,031</u>	<u>823,087</u>
Total primary government	<u>\$ 9,252,342</u>	<u>\$ 10,055,573</u>	<u>\$ 13,772,045</u>	<u>\$ 12,714,246</u>
Changes in net position				
Governmental activities	(3,927,925)	3,342,066	10,394,570	15,886,306
Business-type activities	598,756	5,112,944	17,945,122	3,214,034
Total primary government	<u>\$ (3,329,169)</u>	<u>\$ 8,455,010</u>	<u>\$ 28,339,692</u>	<u>\$ 19,100,340</u>

CITY OF LATHROP
Changes in Net Position
Last Ten Fiscal Years
 (accrual basis of accounting)

2016	2017	2018	2019	2020	2021
\$ 5,614,173	\$ 4,580,381	\$ 4,917,617	\$ 5,307,052	\$ 5,944,111	\$ 6,544,720
8,048,625	9,683,636	10,965,814	11,284,963	12,121,072	11,729,668
7,864,470	13,125,373	13,066,756	16,835,406	19,195,792	19,892,748
1,395,287	1,300,832	1,331,811	1,442,202	1,468,471	1,466,177
1,712,156	993,885	1,256,506	977,552	1,317,693	8,227,717
880,036	319,164	100,088	46,410	89,123	241,454
<u>25,514,747</u>	<u>30,003,271</u>	<u>31,638,592</u>	<u>35,893,585</u>	<u>40,136,262</u>	<u>48,102,484</u>
4,941,845	5,828,411	4,969,618	6,303,489	6,906,021	6,767,503
3,587,602	5,393,728	1,204,762	9,206,503	7,476,439	7,926,063
8,529,447	11,222,139	6,174,380	15,509,992	14,382,460	14,693,566
<u>\$ 34,044,194</u>	<u>\$ 41,225,410</u>	<u>\$ 37,812,972</u>	<u>\$ 51,403,577</u>	<u>\$ 54,518,722</u>	<u>\$ 62,796,050</u>
551,613	462,696	438,974	528,673	465,303	6,961,502
365,009	231,164	424,909	775,581	504,277	243,035
258,005	1,697,831	1,184,297	1,874,445	473,036	3,581,829
205,376	283,662	279,505	341,016	285,143	124,652
3,947,881	3,131,768	2,916,089	3,880,593	6,507,913	3,880,053
5,016,283	4,841,037	5,459,511	5,674,834	6,105,531	2,709,984
9,759,080	30,838,179	10,069,773	40,920,445	43,291,735	16,740,299
<u>20,103,247</u>	<u>41,486,337</u>	<u>20,773,058</u>	<u>53,995,587</u>	<u>57,632,938</u>	<u>34,241,354</u>
5,849,963	6,856,028	8,331,835	9,052,906	10,352,614	10,239,976
5,233,840	5,791,155	6,533,098	7,923,942	8,633,545	8,776,287
-	-	-	-	-	-
159,854	159,854	159,854	32,556,339	11,691,580	6,862,837
<u>11,243,657</u>	<u>12,807,037</u>	<u>15,024,787</u>	<u>49,533,187</u>	<u>30,677,739</u>	<u>25,879,100</u>
<u>\$ 31,346,904</u>	<u>\$ 54,293,374</u>	<u>\$ 35,797,845</u>	<u>\$ 103,528,774</u>	<u>\$ 88,310,677</u>	<u>\$ 60,120,454</u>
(5,411,500)	11,483,066	(10,865,534)	18,102,002	17,496,676	(13,861,130)
2,714,210	1,584,898	8,850,407	34,023,195	16,295,279	11,185,534
<u>\$ (2,697,290)</u>	<u>\$ 13,067,964</u>	<u>\$ (2,015,127)</u>	<u>\$ 52,125,197</u>	<u>\$ 33,791,955</u>	<u>\$ (2,675,596)</u>
3,566,656	3,980,606	4,285,832	4,710,374	5,333,918	8,613,482
6,209,105	6,337,138	9,211,228	12,001,476	10,501,615	18,190,475
518,183	771,288	877,633	1,204,106	1,241,635	1,530,878
743,896	565,715	634,335	666,791	582,552	30,620,998
1,324,094	1,555,026	1,794,526	1,898,011	2,193,976	738,708
346,915	19,282	979,493	1,996,503	2,786,291	701,941
1,745,978	10,090,096	379,591	149,364	184,705	945,547
(421,353)	(16,842,538)	(137,582)	2,439,302	3,255,411	1,777,930
<u>14,033,474</u>	<u>6,476,613</u>	<u>18,025,056</u>	<u>25,065,927</u>	<u>26,080,103</u>	<u>63,119,959</u>
200,063	214,510	405,014	782,839	741,372	364,403
416,119	864,319	907,527	1,599,048	4,909,595	5,692,221
421,353	16,842,538	137,582	(2,439,302)	(3,255,411)	(1,777,930)
1,037,535	17,921,367	1,450,123	(57,415)	2,395,556	4,278,694
<u>\$ 15,071,009</u>	<u>\$ 24,397,980</u>	<u>\$ 19,475,179</u>	<u>\$ 25,008,512</u>	<u>\$ 28,475,659</u>	<u>\$ 67,398,653</u>
8,621,974	17,959,679	7,159,522	43,167,929	43,576,779	49,258,829
3,751,745	19,506,265	10,300,530	33,965,780	18,690,835	15,464,228
<u>\$ 12,373,719</u>	<u>\$ 37,465,944</u>	<u>\$ 17,460,052</u>	<u>\$ 77,133,709</u>	<u>\$ 62,267,614</u>	<u>\$ 64,723,057</u>

CITY OF LATHROP
Fund Balances of Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
General fund:				
Nonspendable	\$ 7,235,931	\$ 7,175,257	\$ 6,380,018	\$ 6,852,691
Restricted	-	-	-	
Committed	402,197	-	-	
Assigned	1,248,093	1,229,504	-	
Unassigned	<u>8,038,858</u>	<u>9,784,715</u>	<u>16,234,527</u>	<u>11,091,860</u>
Total general fund	<u>\$ 16,925,079</u>	<u>\$ 18,189,476</u>	<u>\$ 22,614,545</u>	<u>\$ 17,944,551</u>
All other governmental funds:				
Restricted	\$ 3,813,152	\$ 4,142,620	\$ 3,890,049	\$ 6,823,678
Committed	19,727,430	19,333,997	12,977,322	22,534,880
Assigned	-	264,923	930,347	880,383
Unassigned	<u>259,533</u>	<u>-</u>	<u>-</u>	<u>(364)</u>
Total all other governmental funds	<u>\$ 23,800,115</u>	<u>\$ 23,741,540</u>	<u>\$ 17,797,718</u>	<u>\$ 30,238,577</u>

* FY2021 reflects the implementation of GASB 84.

Source: City of Lathrop, California

CITY OF LATHROP
Fund Balances of Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021*</u>
\$ 6,665,677	\$ 6,180,434	\$ 5,650,104	\$ 5,225,742	\$ 3,470,982	\$ 3,282,311
-	-	-	-	-	-
2,233,234	-	-	-	29,678,802	29,664,824
-	-	-	-	2,616,835	-
<u>12,861,107</u>	<u>16,496,212</u>	<u>21,538,365</u>	<u>31,169,562</u>	<u>4,289,278</u>	<u>6,679,913</u>
<u>\$ 21,760,018</u>	<u>\$ 22,676,646</u>	<u>\$ 27,188,469</u>	<u>\$ 36,395,304</u>	<u>\$ 40,055,897</u>	<u>\$ 39,627,048</u>
\$ 4,513,322	\$ 4,701,300	\$ 3,797,087	\$ 4,701,645	\$ 9,116,860	\$103,964,923
25,829,474	35,779,675	36,015,106	49,619,728	58,214,668	-
975,042	784,139	663,674	549,720	572,817	-
(233)	(120)	-	(163,756)	(2,500)	(773,287)
<u>\$ 31,317,605</u>	<u>\$ 41,264,994</u>	<u>\$ 40,475,867</u>	<u>\$ 54,707,337</u>	<u>\$ 67,901,845</u>	<u>\$103,191,636</u>

CITY OF LATHROP
Changes in Fund Balances of Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Revenues:				
Taxes and assessments	\$ 10,091,942	\$ 12,092,527	\$ 15,462,332	\$ 21,268,849
Licenses and permits	406,819	634,934	749,845	1,373,909
Fines, forfeitures, and penalties	1,568,643	1,564,795	1,476,258	1,486,888
Intergovernmental	3,672,978	7,107,760	13,291,995	11,177,149
Use of Money & Property	135,177	62,939	116,968	159,262
Charges for current services	835,195	1,449,684	2,727,193	2,207,080
Contributions (Developer)	-	-	9,779,408	1,094,140
Other	1,633,542	1,275,270	536,779	4,202,190
Total revenues	<u>\$ 18,344,296</u>	<u>\$ 24,187,909</u>	<u>\$ 44,140,778</u>	<u>\$ 42,969,467</u>
Expenditures				
Current:				
General government	3,952,670	3,318,835	4,240,661	8,063,724
Community development	987,494	1,222,152	1,323,932	1,254,836
Public safety	4,088,676	4,510,204	5,829,809	7,030,624
Public works	9,007,812	9,197,006	17,040,900	15,482,137
Culture and leisure	1,043,340	1,069,332	1,063,957	1,048,531
Capital Outlay	480,929	3,795,717	9,334,496	1,604,530
Debt service:				
Principal retirement	249,347	262,103	274,370	289,709
Interest and fiscal charges	382,402	369,832	924,941	340,120
Total expenditures	<u>\$ 20,192,670</u>	<u>\$ 23,745,181</u>	<u>\$ 40,033,066</u>	<u>\$ 35,114,211</u>
Excess (deficiency) of revenues over (under) expenditures	\$ (1,848,374)	\$ 442,728	\$ 4,107,712	\$ 7,855,256
Other financing sources (uses):				
Proceeds from issuance of long-term debt	-	-	-	-
Transfers in	11,926,959	9,379,077	18,471,301	17,566,636
Transfers out	(10,726,541)	(8,615,983)	(24,097,766)	(17,651,027)
Total other financing sources (uses)	<u>\$ 1,200,418</u>	<u>\$ 763,094</u>	<u>\$ (5,626,465)</u>	<u>\$ (84,391)</u>
Net change in fund balances	<u>\$ (647,956)</u>	<u>\$ 1,205,822</u>	<u>\$ (1,518,753)</u>	<u>\$ 7,770,865</u>
Debt service as a percentage of noncapital expenditures	3.3%	3.3%	4.1%	1.9%

* FY2021 reflects the implementation of GASB 84.

Source: City of Lathrop, California

CITY OF LATHROP
Changes in Fund Balances of Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021*</u>
\$ 18,494,460	\$ 22,885,183	\$ 22,571,206	\$ 35,307,490	\$ 32,969,640	\$ 59,694,541
1,283,193	1,808,623	1,266,197	1,823,951	2,930,344	3,191,727
1,658,639	1,949,910	2,237,680	2,542,551	1,973,138	1,628,103
5,489,546	3,134,272	4,420,261	4,373,978	5,281,487	7,045,036
382,724	392,493	1,366,160	2,433,126	3,299,084	701,941
3,725,964	3,605,846	3,508,608	4,656,065	4,523,327	6,208,805
-	19,675,946	2,751,850	536,277	357,105	7,595,547
3,523,548	1,353,215	813,734	550,982	657,995	945,547
<u>\$ 34,558,074</u>	<u>\$ 54,805,488</u>	<u>\$ 38,935,696</u>	<u>\$ 52,224,420</u>	<u>\$ 51,992,120</u>	<u>\$ 87,011,247</u>
4,675,898	4,406,106	4,770,853	5,137,588	5,748,979	6,241,381
1,657,178	784,763	1,109,714	838,993	1,153,119	1,220,515
7,297,872	9,560,119	10,724,423	11,222,012	12,001,225	11,507,852
6,687,275	7,616,246	7,048,016	9,984,165	10,701,329	19,627,773
1,296,370	1,226,638	1,275,334	1,384,798	1,411,336	1,323,042
4,361,924	2,920,897	9,761,990	2,643,451	6,950,445	11,300,021
1,683,347	265,000	285,000	-	290,000	300,000
390,710	319,164	100,088	46,410	89,123	241,454
<u>\$ 28,050,574</u>	<u>\$ 27,098,933</u>	<u>\$ 35,075,418</u>	<u>\$ 31,257,417</u>	<u>\$ 38,345,556</u>	<u>\$ 51,762,038</u>
\$ 6,507,500	\$ 27,706,555	\$ 3,860,278	\$ 20,967,003	\$ 13,646,564	\$ 35,249,209
(1,191,652)	-	-	-	-	-
12,971,420	10,394,523	12,389,403	14,380,867	24,940,959	35,131,963
<u>(13,392,773)</u>	<u>(27,237,061)</u>	<u>(12,526,985)</u>	<u>(11,941,565)</u>	<u>(21,685,548)</u>	<u>(33,354,033)</u>
<u>\$ (1,613,005)</u>	<u>\$ (16,842,538)</u>	<u>\$ (137,582)</u>	<u>\$ 2,439,302</u>	<u>\$ 3,255,411</u>	<u>\$ 1,777,930</u>
<u>\$ 4,894,495</u>	<u>\$ 10,864,017</u>	<u>\$ 3,722,696</u>	<u>\$ 23,406,305</u>	<u>\$ 16,901,975</u>	<u>\$ 37,027,139</u>
9.6%	2.5%	1.5%	0.2%	1.2%	1.4%

**CITY OF LATHROP
Property Tax Levies and Collections
Last Ten Fiscal Years**

<u>Fiscal Year</u>	<u>Taxes Levied for the Fiscal Year</u>	<u>Collected within the Fiscal Year of Levy</u>		<u>Collection in Subsequent Years</u>	<u>Total Collection to Date</u>	
		<u>Amount</u>	<u>Percent of Levy</u>		<u>Amount</u>	<u>Percent of Levy</u>
2012	2,706,678	2,706,678	100.00%	-	2,706,678	100.00%
2013	2,681,516	2,681,516	100.00%	-	2,681,516	100.00%
2014	2,821,126	2,821,126	100.00%	-	2,821,126	100.00%
2015	3,098,364	3,098,364	100.00%	-	3,098,364	100.00%
2016	3,353,607	3,353,607	100.00%	-	3,353,607	100.00%
2017	3,727,479	3,727,479	100.00%	-	3,727,479	100.00%
2018	4,125,753	4,125,753	100.00%	-	4,125,753	100.00%
2019	4,309,587	4,309,587	100.00%	-	4,309,587	100.00%
2020	4,812,631	4,812,631	100.00%	-	4,812,631	100.00%
2021	5,326,609	5,326,609	100.00%	-	5,326,609	100.00%

Source: County of San Joaquin, California, Office of the Controller.

CITY OF LATHROP
Assessed Value and Estimated Actual Value of Taxable Property
Last Ten Fiscal Years
(in thousands)

Fiscal Year	City					Total Direct Tax Rate
	Gross Taxable Assessed Value			Less: Exemptions	Net Taxable Assessed Value	
	Secured	Unsecured	SBE Nonunitary			
2012	1,785,998,562	157,292,439	2,596,710	(17,214,244)	1,928,673,467	0.140%
2013	1,732,727,557	166,654,824	2,596,710	(17,214,244)	1,884,764,847	0.142%
2014	1,839,562,001	136,568,139	5,070,340	(18,622,849)	1,962,577,631	0.144%
2015	2,028,168,720	148,658,207	5,070,340	(19,297,974)	2,162,599,293	0.143%
2016	2,188,540,780	198,130,929	5,070,340	(18,624,442)	2,373,117,607	0.141%
2017	2,559,643,198	163,451,777	6,170,020	(18,624,442)	2,710,640,553	0.138%
2018	2,941,872,358	174,127,391	6,170,020	(18,831,913)	3,103,337,856	0.133%
2019	3,117,977,243	190,538,705	6,170,020	-	3,314,685,968	0.130%
2020	3,554,886,516	282,202,562	6,170,020	-	3,843,259,098	0.125%
2021	4,139,024,746	280,821,500	15,952,158	-	4,435,798,404	0.120%

NOTE:

In 1978 the voters of the State of California passed Proposition 13 which limited property taxes to a total maximum rate of 1% based upon the assessed value of the property being taxed. Each year, the assessed value of property may be increased by an "inflation factor" (limited to a maximum increase of 2%). With few exceptions, property is only re-assessed at the time that it is sold to a new owner. At that point, the new assessed value is re-assessed at the purchase price of the property sold. The assessed valuation data shown above represents the only data currently available with respect to the actual market value of taxable property and is subject to the limitations described above.

Source: County of San Joaquin, California, Office of the County Assessor.

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**CITY OF LATHROP
Principal Property Taxpayers
Current Year and Ten Years Ago**

<u>Taxpayer</u>	<u>2021</u>		<u>2012</u>	
	<u>Taxable Assessed Value</u>	<u>Percent of Total City Taxable Assessed Value</u>	<u>Taxable Assessed Value</u>	<u>Percent of Total City Taxable Assessed Value</u>
TESLA MOTORS INC	\$ 194,872,463	4.39%	\$ -	0.00%
TRIPPOINT LOGISTICS CENTER ILP	129,000,000	2.91%	-	0.00%
LIT INDUSTRIAL LP	122,693,416	2.77%	-	0.00%
UNITED PARCEL SERVICE INC	87,157,790	1.96%	-	0.00%
PW FUND B DEVELOPMENT LLC	72,753,116	1.64%	-	0.00%
COLONY 2019 2 BULK INDUSTRIAL LL	65,280,000	1.47%	-	0.00%
SUPER STORE INDUSTRIES	64,145,220	1.45%	41,364,326	2.14%
CENTERPOINT PROPERTIES TRUST	63,234,645	1.43%	-	0.00%
J R SIMPLOT COMPANY CORP	62,164,162	1.40%	40,873,844	2.12%
CALIFIA LLC	59,157,736	1.33%	55,349,250	2.87%

Source: County of San Joaquin, California, Office of the County Assessor.

CITY OF LATHROP
Sales Tax Rates
Direct and Overlapping Governments
Last Ten Fiscal Years
(rate per \$100 of assessed value)

Fiscal Year	Basic County-wide Levy ⁽¹⁾	School ⁽²⁾	All Other	Total Rate
2012	1.00000%	0.09500%	0.00000%	1.09500%
2013	1.00000%	0.09610%	0.00000%	1.09610%
2014	1.00000%	0.09250%	0.00000%	1.09250%
2015	1.00000%	0.09230%	0.00000%	1.09230%
2016	1.00000%	0.14200%	0.00000%	1.14200%
2017	1.00000%	0.12820%	0.00000%	1.12820%
2018	1.00000%	0.13030%	0.00000%	1.13030%
2019	1.00000%	0.12280%	0.00000%	1.12280%
2020	1.00000%	0.11400%	0.00000%	1.11400%
2021	1.00000%	0.10490%	0.00000%	1.10490%

NOTE:

(1) In 1978, California voters passed Proposition 13 which sets the property tax rate at a 1.00% fixed amount. This 1.00% is shared by all taxing agencies, including the City of Lathrop, for which the subject property resides within. The City of Lathrop's portion varies by several Tax Rate Areas (TRAs) within the City.

Source: San Joaquin County Assessor 2011/12 - 2020/21 Tax Rate Table

**CITY OF LATHROP
Sales Tax Rates
Direct and Overlapping Governments
Last Ten Fiscal Years**

Fiscal Year	City Direct Rate	Measure K Rate	Measure C General Purpose		Transportation Development Act Rate	San Joaquin County Rate	State of California Rate	Total
2012	1.00%	0.50%			0.25%	1.00%	5.00%	7.75%
2013	1.00%	0.50%	1.00%	**	0.25%	1.00%	5.25%	9.00%
2014	1.00%	0.50%	1.00%	**	0.25%	1.00%	5.25%	9.00%
2015	1.00%	0.50%	1.00%	**	0.25%	1.00%	5.25%	9.00%
2016	1.00%	0.50%	1.00%	**	0.25%	1.00%	5.25%	9.00%
2017	1.00%	0.50%	1.00%	**	0.25%	1.00%	5.00%	8.75%
2018	1.00%	0.50%	1.00%	**	0.25%	1.00%	5.00%	8.75%
2019	1.00%	0.50%	1.00%	**	0.25%	1.00%	5.00%	8.75%
2020	1.00%	0.50%	1.00%	**	0.25%	1.00%	5.00%	8.75%
2021	1.00%	0.50%	1.00%	**	0.25%	1.00%	5.00%	8.75%

NOTE:

* A 1.00% increase in Sales and Use Tax became effective as of April 1, 2009 to augment the State of California's budget. On May 19, 2009, the voters did not approve the proposed "Budget Stabilization" constitutional amendment and the expiration date of this 1.00% increase was on July 1, 2011.

** On November 6, 2012 the voters of Lathrop approved Measure C. Measure C is an additional 1: sales tax to be used for Public Safety and essential City services

*Source: City of Lathrop, California Finance Department
County of San Joaquin, California, Office of the Auditor-Controller*

**CITY OF LATHROP
Legal Debt Margin Information
Last Ten Fiscal Years**

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Gross Assessed Valuation	\$ 1,928,673,467	\$ 1,884,764,847	\$ 1,962,577,631	\$ 2,162,599,293
Debt Margin Ratio (1)	3.75%	3.75%	3.75%	3.75%
Debt Margin (Limit)	\$ 72,325,255	\$ 70,678,682	\$ 73,596,661	\$ 81,097,473
Less: total net debt applicable to limit: General obligation bonds	\$ -	\$ -	\$ -	\$ -
Net Legal Debt Margin	<u>\$ 72,325,255</u>	<u>\$ 70,678,682</u>	<u>\$ 73,596,661</u>	<u>\$ 81,097,473</u>
Total debt applicable to the the limit as a percentage of debt limit	0%	0%	0%	0%

Notes

(1) The Government Code of the State of California provides for a legal debt limit of 15% of gross assessed valuation. However, this provision was enacted when assessed valuation was based upon 25% of market value. Effective with the 1981-82 fiscal year, each parcel is now assessed at 100% of market value (as of the most recent change in ownership for that parcel.) The computation shown above reflects a conversion of assessed valuation data for each fiscal year from the current full valuation perspective to the 25% level that was in effect at the time that the legal debt margin was enacted by the State of California for local governments located within the state. The limit shown is 3.75% (one-fourth of the previous limit of 15%).

Source: City of Lathrop, California Finance Department and the County of San Joaquin, California, Office of the Controller

CITY OF LATHROP
Legal Debt Margin Information
Last Ten Fiscal Years

2016	2017	2018	2019	2020	2021
\$ 2,373,117,607	\$ 2,710,640,553	\$ 3,103,337,856	\$ 3,314,685,968	\$ 3,843,259,098	\$ 4,435,798,404
3.75%	3.75%	3.75%	3.75%	3.75%	3.75%
\$ 88,991,910	\$ 101,649,021	\$ 116,375,170	\$ 124,300,724	\$ 144,122,216	\$ 166,342,440
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>\$ 88,991,910</u>	<u>\$ 101,649,021</u>	<u>\$ 116,375,170</u>	<u>\$ 124,300,724</u>	<u>\$ 144,122,216</u>	<u>\$ 166,342,440</u>
0%	0%	0%	0%	0%	0%

**CITY OF LATHROP
Outstanding Debt
Last Ten Fiscal Years**

Fiscal Year	Governmental Activities		Business-type Activities			
	Capital Leases (1)	Total Governmental Activities	Water Revenue Bonds	Notes	Certificates of Participation	PNC Bank Loan (2)
2012	7,651,202	7,651,202	29,305,000		-	6,203,000
2013	7,139,752	7,139,752	24,945,000		-	5,950,203
2014	6,865,382	6,865,382	12,970,000		-	5,667,004
2015	6,599,319	6,599,319	12,635,000		-	5,373,806
2016	4,190,000	4,190,000	12,635,000		-	5,070,256
2017	3,925,000	3,925,000	11,455,000	(4)	-	4,755,863
2018	3,640,000	3,640,000	10,846,145		-	4,430,488
2019	3,640,000	3,640,000	10,207,524		-	4,093,638
2020	3,350,000	3,350,000	9,550,312		-	3,744,895
2021	3,050,000	3,050,000	8,873,968		-	3,383,840

Notes: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

(1) On July 1, 2005, the City entered into a capital lease agreement for the new City Hall Building.

(2) On May 4, 2012, the City refunded the 2000 Certificates of Participation with the Compass Bank Loan.

(3) These ratios are calculated using personal income and population for the prior calendar year.

(4) On May 2017, the City refunded the Water Revenue Bonds.

Source: City of Lathrop, California Finance Department

**CITY OF LATHROP
Outstanding Debt
Last Ten Fiscal Years**

Business-type Activities

<u>State Revolving Fund Loan</u>	<u>Capital Leases</u>	<u>Total Business- type Activities</u>	<u>Total Primary Government</u>	<u>Percentage of Personal Income</u>	<u>Debt Per Capita (3)</u>
9,528,982	31,055	45,068,037	52,719,239	147.02%	2,745
9,340,188	23,717	40,259,108	47,398,860	143.22%	2,390
8,956,038	-	27,593,042	34,458,424	105.13%	1,742
8,562,968	-	26,571,774	33,171,094	93.63%	1,500
8,160,773	-	25,866,029	30,056,029	82.47%	1,301
7,749,237	-	23,960,100	27,885,100	69.04%	1,149
7,328,146	-	22,604,779	26,244,779	57.43%	1,081
6,897,278	-	21,198,440	24,838,440	47.89%	996
6,456,406	-	19,751,613	23,101,613	44.54%	861
6,010,445	-	18,268,253	21,318,253	37.66%	748

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CITY OF LATHROP
Computation of Direct and Overlapping Debt
June 30, 2021

FY 2020/21 City Assessed Valuation	\$ 4,435,798,404
Redevelopment Agency Incremental Valuation	\$ -
Adjusted Assessed Valuation	<u>\$ 4,435,798,404</u>

<u>Overlapping Tax and Assessment Debt</u>	<u>Total Debt 6/30/21</u>	<u>Percentage Applicable to City of Lathrop (1)</u>	<u>City's Share of Debt 6/30/2021</u>
San Joaquin Delta Community College District	\$ 200,505,000	4.794%	\$ 9,612,210
Manteca Unified School District	167,369,885	20.375%	34,101,614
Tracy Unified School District	33,705,000	4.399%	1,482,683
Banta School District	415,000	64.012%	265,650
Manteca Unified School District Community Facility District No. 1989-2	21,305,000	20.749%	4,420,574
Manteca Unified School District Community Facility District No. 2005-4	5,130,000	100.000%	5,130,000
Banta School District Community Facilities District No. 2011-1	4,813,000	100.000%	4,813,000
River Islands Public Financing Authority Community Facilities District No. 2003-1	253,718,493	100.000%	253,718,493
River Islands Public Financing Authority Community Facilities District No. 2015-1	185,110,000	100.000%	185,110,000
River Islands Public Financing Authority Community Facilities District No. 2019-1	38,430,000	100.000%	38,430,000
City of Lathrop Community Facilities District No 2003-1	5,245,000	100.000%	5,245,000
City of Lathrop Community Facilities District No 2003-2	5,175,000	100.000%	5,175,000
City of Lathrop Community Facilities District No 2018-1, I.A.s 1-5	45,715,000	100.000%	45,715,000
City of Lathrop 1915 Act Bonds	23,590,000	100.000%	23,590,000
Reclamation District No. 17 Assessment District	21,637,111	54.349%	11,759,553
California Statewide Community Development Authority 1915 Act Bonds	1,937,000	100.000%	1,937,000
Total Overlapping Tax and Assessment Debt	<u>\$ 1,013,800,489</u>		<u>\$ 630,505,777</u>
Ratios to FY 2020/21 Assessed Valuation:			
Total Overlapping Tax and Assessment Debt		14.21%	
Direct and Overlapping General Fund Obligation Debt			
San Joaquin County Certificates of Participation	65,595,000	5.210%	3,417,500
Manteca Unified School District General Fund Obligations	17,973,000	20.375%	3,661,999
City of Lathrop General Fund Obligations	3,050,000	100.000%	3,050,000
Lathrop-Manteca Rural Fire Protection District Certificates of Participation	3,570,000	76.013%	2,713,664
Total Direct and Overlapping General Fund Debt			<u>\$ 12,843,162</u>
Total Direct Debt			<u>\$ 3,050,000</u>
Total Overlapping Debt			<u>\$ 640,298,940</u>
Combined Total Debt			<u>\$ 643,348,940</u>

(2) Excludes tax and revenue anticipation notes, enterprise revenue, mortgage revenue and non-bonded capital lease obligations.

<u>Ratios to Adjusted Assessed Valuation</u>	
Total Direct Debt	0.07%
Combined Total Debt	14.50%

Source: California Municipal Statistics, Inc.

**CITY OF LATHROP
Pledged-Revenue Coverage
Last Ten Fiscal Years**

Fiscal Year	2000 Certificates of Participation/ PNC Bank Loan (1)					
	Water Revenue (3)	Less Operating Expenses (4)	Net Available Revenue	Debt Service		Coverage
				Principal	Interest	
2012	7,115,515	3,332,047	3,783,468	-	353,750	10.70
2013	7,803,287	3,989,183	3,814,104	252,797	236,203	7.80
2014	7,884,887	3,815,990	4,068,897	283,199	205,801	8.32
2015	6,642,758	3,484,902	3,157,856	293,198	195,802	6.46
2016	6,385,191	3,479,010	2,906,181	303,550	185,450	5.94
2017	7,834,887	4,366,161	3,468,726	314,393	174,733	7.09
2018	8,491,689	4,969,618	3,522,071	325,363	163,637	7.20
2019	9,212,760	6,303,489	2,909,271	336,850	152,150	5.95
2020	10,949,739	5,539,228	5,410,511	348,743	140,257	11.06
2021	10,241,182	6,216,829	4,024,353	361,056	127,944	8.23

Note: Details regarding the City's outstanding debt can be found in the notes to the financial statements.
Operating expenses do not include interest or depreciation expenses.

- (1) The 2000 COP's were refunded by the PNC Bank Loan on May 4, 2012.
The Required Debt coverage ratio for the PNC Bank Loan is 1.10%.
- (2) The Required Debt coverage ratio for 2003 COP's/ Pacific Premier Bank Loan & SRF Loan is 1.00%.
- (3) Gross revenues include interest earnings and connection fees.
- (4) Operating expenses from Statement of Revenues, Expenses and Changes.
- (5) Source: Debt Service Schedule. The Water Revenue Certificates of Deposit Series 1993A were funded on May 24, 2000. On May 24, 2000 the City issued the Installment Purchase Certificates of Participation, 2000 Series A. On July 16, 2003 the City issued Revenue Bonds (Water Supply Project), Series 2003. On May 4, 2012 the Compass Bank Loan refunded the 2000 COPs (Compass Bank Loan Cash Flow and Yield Verification Report)
- (6) Expenses include 2000 Certificates of Participation Debt Service Requirements.
- (7) Debt Service Requirements of 2003 Certificates of Participation & SRF Loan is net of capitalized interest.

Source: City of Lathrop, California Finance Department

CITY OF LATHROP
Pledged-Revenue Coverage
Last Ten Fiscal Years

2003 COP's/ Pacific Premier Bank Loan & SRF Loan (2)

Debt Service

Net Available Revenue (5)	Principal	Interest	Coverage
3,429,718	615,000	1,743,738	1.45
3,325,104	650,000	1,713,603	1.41
3,579,897	680,000	1,681,102	1.52
2,668,856	728,070	954,719	1.59
2,417,181	402,196	945,592	1.79
2,979,600	411,536	936,254	2.21
3,033,071	421,091	926,699	2.25
2,420,271	1,069,489	475,545	1.57
4,921,511	1,093,053	451,981	3.19
3,535,353	1,122,305	422,729	2.29

CITY OF LATHROP
Demographic and Economic Statistics
Last Ten Calendar Years

<u>Calendar Year</u>	<u>Population (1)</u>	<u>Personal Income (in thousands) (2)</u>	<u>Per Capita Personal Income (2)</u>	<u>Unemployment Rate (2)</u>
2011	18,908	360,197	19,050	13.7%
2012	19,209	358,594	18,668	10.4%
2013	19,831	330,960	16,689	9.4%
2014	19,786	327,775	16,566	10.3%
2015	22,112	354,280	16,022	8.5%
2016	23,110	364,434	15,769	7.8%
2017	24,268	403,896	16,643	6.3%
2018	24,936	457,006	18,327	5.2%
2019	26,833	518,675	19,329	4.3%
2020	28,503	566,062	19,859	9.6%

Sources: (1) California State Department of Finance
(2) 2010 and later - Income, Age and Education Data - US Census Bureau, most recent American Community Survey

**CITY OF LATHROP
Principal Employers
Current Year and Nine Years Ago**

Employer	2021		2012	
	Number of Employees	Percent of Total Employment	Number of Employees	Percent of Total Employment
Tesla	2054	19.94%	0	0.00%
United Parcel Service (UPS)	1500	14.56%	0	0.00%
Army Air Force Exchange Services	800	7.77%	0	0.00%
Super Store Industries (SSI)	50	0.49%	401	7.54%
Pflug Packaging	450	4.37%	75	1.41%
Simwon America Corp.	378	3.67%	0	0.00%
California Natural Products (CNP)	375	3.67%	250	4.70%
MUSD (Lathrop Schools)	337	3.64%	0	0.00%
Coast Professional, Inc	300	3.27%	0	0.00%
Wayfair	238	2.91%	0	0.00%
Ashley Furniture	190	2.31%	0	0.00%
CBC Steel Buildings	185	1.84%	100	1.88%
Diamond Pet Foods	163	1.80%	100	1.88%
JR Simplot Company	145	1.58%	200	3.76%
Pratt, LLC	120	1.41%	0	0.00%

"Total Employment" as used above represents the Estimated total employment of all employers located within City limits.

*Source: California Labor Market Information, California EDD Website (www.ca.gov)
City of Lathrop Community Development Department*

CITY OF LATHROP
Full-Time and Part-Time City Employees by Function
Last Ten Fiscal Years

Function	2012	2013	2014	2015	2016
General Government	25.50	25.50	23.40	23.60	24.60
Neighborhood & Community Services (1)	5.00	5.00	-	-	-
Public Safety (2)	30.33	30.33	32.00	36.98	36.98
Public Works	41.00	41.00	21.83	22.83	29.50
Community Development	23.75	23.75	8.34	6.67	4.00
Culture & Leisure	19.64	20.64	18.41	20.76	21.00
Total Positions	145.22	146.22	103.98	110.84	116.08
less Unfunded Positions (3)	52.61	53.61	-	-	-
Net Employees	92.61	92.61	103.98	110.84	116.08

(1) The Neighborhood & Community Services Department was created in March 2010 and later collapsed into Public Works/ Community

(2) Police services are a contract service provided by San Joaquin County Sherriff Department.
 Fire Service is provided by Lathrop Manteca Fire District.

(3) Fiscal Year 2013 was the last year of allocating and tracking unfunded positions.

Source: *City of Lathrop, California Annual Adopted Budgets.*

CITY OF LATHROP
Full-Time and Part-Time City Employees by Function
Last Ten Fiscal Years

<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
23.60	23.60	24.60	26.60	28.63
-	-	-	-	-
37.98	35.98	36.98	36.98	36.98
30.80	33.80	40.47	40.47	42.47
3.10	4.10	4.43	4.43	4.40
20.56	21.01	21.01	21.01	28.60
<u>116.04</u>	<u>118.49</u>	<u>127.49</u>	<u>129.49</u>	<u>141.08</u>
-	-	-	-	-
<u>116.04</u>	<u>118.49</u>	<u>127.49</u>	<u>129.49</u>	<u>141.08</u>

CITY OF LATHROP
Operating Indicators by Function
Last Ten Fiscal Years

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Police:										
Arrests	612	670	489	708	572	705	550	558	554	624
Parking Citations Issued	567	291	380	444	696	1,385	1,084	1,389	1,237	1,489
Code Enforcement										
Housing Cases	21	40	20	35	29	28	54	74	64	55
Public Nuisance Cases	185	213	61	206	287	345	204	126	165	210
Vehicle Cases	21	28	12	11	67	193	140	118	129	145
Weed Abatement Cases	31	-	5	-	2	108	122	126	124	120
Building Permits										
Single Family Dwellings	63	146	130	350	220	291	392	381	649	879
Parks and recreation:										
Number of recreation classes	49	49	202	34	56	67	116	126	95	176
Number of facility rentals	302	675	1,870	542	450	390	1,598	1,388	1,041	206
Water:										
New connections	38	140	190	266	179	163	392	381	649	879
Average daily consumption (thousands of gallons)	3,110	4,014	3,550	3,508	3,052	3,274	4,200	4,128	4,128	4,742
Sewer:										
New connections	38	140	190	266	179	163	392	381	649	879

Source: City of Lathrop, California departmental sources.

CITY OF LATHROP
Capital Assets Statistics by Function
Last Ten Fiscal Years

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Police:										
Stations	1	1	1	1	1	1	1	1	1	1
Fire:										
Fire Stations (1)	-	-	-	-	-	-	-	-	-	-
Public works:										
Streets (miles)	72.74	82.80	82.80	84.20	84.20	84.20	92.90	92.90	97.90	109.70
Streetlights	1,433	1,433	1,433	1,448	1,472	1,472	1,835	1,835	1,835	2,135
Parks and recreation:										
Parks (2)	13	14	16	16	16	16	18	20	22	25
Community centers	1	1	2	2	2	2	2	2	2	2
Senior centers	1	1	1	1	1	1	1	1	1	1
Water:										
Water mains (miles)	73.08	101.40	99.60	101.80	101.80	101.80	101.80	142.00	147.00	159.00
Maximum daily capacity (thousands of gallons)	20,126	21,700	15,250	15,250	15,250	15,250	15,250	16,500	16,500	16,500
Wastewater:										
Sanitary sewer (miles)	57.16	60.40	62.03	71.00	71.00	71.00	71.00	91.80	96.80	108.80
Miles of Reclaimed Water Lines	18.33	18.33	21.40	21.80	21.80	21.80	21.80	21.80	25.80	27.80
Maximum daily treatment capacity (thousands of gallons)	2,140	2,416	2,416	2,200	2,200	1,450	1,450	3,140	3,140	3,140

NOTE:

(1) The City of Lathrop's fire protection is provided by the Lathrop-Manteca Fire District.

(2) Source: City of Lathrop, Parks and Recreation Guide

Source: City of Lathrop, California departmental sources.

CITY OF LATHROP
Water Sold by Type of Customer
Last Ten Fiscal Years
(in thousands of gallons)

Type of Customer:	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Residential	656,723	740,938	690,963	671,095	628,208	625,187	745,359	738,530	794,181	907,150
Industrial	263,466	329,816	291,935	343,231	283,410	278,985	395,110	415,471	406,181	435,637
Commercial	68,559	107,530	116,496	91,599	71,396	101,549	139,290	135,130	145,195	152,476
Governmental	129,524	265,931	157,119	172,972	177,791	139,511	149,952	126,761	144,421	199,298
Construction	16,720	20,995	39,058	1,615	-	49,923	103,309	91,038	85,601	36,154
Total	1,134,992	1,465,210	1,295,571	1,280,512	1,160,805	1,195,155	1,533,020	1,506,930	1,575,579	1,730,715
Total direct rate per 1,000 gallons	\$ 2.45	\$ 2.45	\$ 2.63	\$ 2.63	\$ 3.04	\$ 3.49	\$ 3.99	\$ 3.99	\$ 3.99	\$ 3.99

Source: City of Lathrop, California Public Works Department

**CITY OF LATHROP
Water Rates
Last Ten Fiscal Years**

Fiscal Year	Monthly Base Rate	Rate per 1,000 Gallons	CSCDA Loan (1)	SCSWSP Facility Charge (2)
2011	\$ 10.30	\$ 2.24	-	\$ 9.10
2012	10.60	2.45	-	9.10
2013	11.50	2.63	-	9.10
2014	11.50	2.63	-	9.10
2015	11.50	2.63	-	9.10
2016	12.80	3.04	-	9.10
2017	14.40	3.49	-	9.10
2018	16.30	3.99	-	9.10
2019	16.30	3.99	-	9.10
2020	16.30	3.99	-	9.10
2021	16.30	3.99	-	9.10

NOTE:

Rates are based on 5/8" meter, which is the standard household meter size.

- (1) State of California Loan under the Safe Drinking Water Bond Law of 1976 was paid off on March 1, 2001.
- (2) On July 16, 2003, The City of Lathrop issued \$32,530,000 in Revenue Bonds to finance the acquisition and construction of water system improvements and related facilities, including water treatment facilities and distribution pipelines and to pay cost of issuance. The bonds have an ascending interest rate ranging from 3% to 6% and a final maturity date of June 1, 2035.

Source: City of Lathrop, California Finance Department

CITY OF LATHROP
Ten Largest Water Customers
Current Year and Nine Years Ago

Water Customer	2021		2012	
	Water Charges	Percent of Total Water Revenues	Water Charges	Percent of Total Water Revenue
California Natural Products	\$ 941,085	9.19%	\$ 324,858	4.57%
City of Lathrop	642,972	6.28%	57,543	0.81%
Manteca Unified School District	263,855	2.58%	-	0.00%
Super Store Industries	144,099	1.41%	84,121	1.18%
Teichert Construction	110,509	1.08%	-	0.00%
Tesla Motors Inc	90,624	0.88%	-	0.00%
Banta Elementary School District	83,702	0.82%	-	0.00%
River Islands Public Finance Authority	66,618	0.65%	-	0.00%
IN-N-OUT Burger #804	54,204	0.53%	-	0.00%
Camino Real Mobile Estates	53,028	0.52%	-	0.00%

Source: City of Lathrop, California Finance Department

CITY OF LATHROP
Top 25 Sales Tax Producers
Current Year and Nine Years Ago

2021		2012	
Business Name	Business Category	Business Name	Business Category
Percent of Fiscal Year Total Paid By Top 25 Accounts = 88.20%		Percent of Fiscal Year Total Paid By Top 25 Accounts = 85.77%	
Arco AM PM	Service Stations	Anderson Truss	Building Materials
Ashley Furniture Dist Center	Fulfillment Centers	Arco AM PM	Service Stations
Boral Roofing	Contractors	Carpenter Co	Textiles/Furnishings
CBC Steel Buildings	Contractors	CBC Steel Buildings	Contractors
Chevron	Service Stations	Central Precast Concrete	Contractors
Chevron Power Market	Service Stations	Chevron	Service Stations
Eagles Nest Harley Davidson	Boats/Motorcycles	Chevron	Service Stations
Flying J Travel Plaza	Service Stations	City of Lathrop	Government/Social Org
In N Out Burger	Quick-Service Restaurants	Eagles Nest Harley Davidson	Boats/Motorcycles
Joes Travel Plaza	Service Stations	Fast Lane	Service Stations
Pape Kenworth	New Motor Vehicle Dealers	Interior Specialists	Home Furnishings
Raymond Handling Concepts	Warehse/Farm/Const. Equip.	Jack in th Box	Quick-Service Restaurants
Save Mart	Grocery Stores	Joes Travel Plaza	Service Stations
Shell	Service Stations	McDonalds	Quick-Service Restaurants
Simwon America Corp	Warehse/Farm/Const. Equip.	Medcal Sales	Medical/Biotech
Target	Discount Dept Stores	Mikasa Japanese Bistro	Casual Dining
Tec Equipment	Trailers/Auto Parts	Save Mart	Grocery Stores
Tesla Motors	New Motor Vehicle Dealers	Shell	Service Stations
Top Gun Drywall Supply	Building Materials	Target	Discount Dept Stores
Totten Tubes	Heavy Industrial	Top Gun Drywall Supply	Building Materials
Tri West	Building Materials	Tower Mart	Service Stations
Tuff Boy Sales	Trailers/RVs	Two Guys Food & Fuel	Service Stations
Two Guys Food & Fuel Inc	Service Stations	USAMotors.Com	Used Automotive Dealers
Utility Trailer Sales	Trailers/RVs	Utility Trailer Sales	Trailers/RVs
Wayfair	Fulfillment Centers	Walgreens	Drug Stores

* Firms Listed Alphabetically

Source: State Board of Equalization, California Department of Taxes and Fees Administration, State Controller's Office.

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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL
OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH *GOVERNMENT AUDITING STANDARDS*

To the Honorable Mayor and Members of the City Council
City of Lathrop, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Lathrop, California, (the City) as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated June 24, 2022.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify the following deficiency in internal control, described in the accompanying schedule of findings and questioned costs, that we consider to be a significant deficiency: Finding 2021-001 – Settlement Accrual.



To the Honorable Mayor and Members of the City Council
City of Lathrop, California

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed the following instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards*, and which is described in the accompanying schedule of findings and questioned costs as item 2021-002.

City's Response to Findings

The City's response to the findings identified in our audit was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Lance, Solt & Lughard, LLP

Sacramento, California
June 24, 2022



To the Honorable Mayor and Members of the City Council
City of Lathrop, California

SCHEDULE OF FINDINGS AND QUESTIONED COSTS Settlement Accrual

Reference Number: 2021-001

Evaluation of Finding:
Significant Deficiency

Condition:

During our review over outstanding litigation involving the City, it was noted that a settlement in the amount of \$1.2 million for a condition that existed as of the end of the fiscal year, was not properly accrued, resulting in an understatement of expenditures, liabilities and fund balances.

Criteria:

Generally Accepted Accounting Principles require settlements to be recorded and disclosed once they are reasonable and estimable in the period in which the condition existed.

Cause of Condition:

The settlement was recorded in the following fiscal year.

Effect or Potential Effect of Condition:

The expenditures, liabilities and fund balances of the General were overstated for the fiscal year.

Recommendation:

We recommend the City ensure any litigation settled after the close of the year is closely reviewed to ensure it is recorded in the proper period.

Management's Response and Corrective Action:

The City will coordinate the City Attorney's Office and the Finance Department on litigation claims timelines. The goal of this process will be to ensure the correctness of information and assumptions utilized in accruing pending liabilities. The City will adopt the recommendation from the auditor to develop procedures to ensure any litigation settled after the close of the year will be closely reviewed to ensure it is recorded in the proper period.

AB 1234 Ethics Requirement

Reference Number: 2021-002

Evaluation of Finding:
Noncompliance

Condition:

During our review over compliance with AB 1234, it was determined that not all council members were in compliance with the ethics requirements of the bill to obtain ethics training every 2 years.

Criteria:

The City should ensure all council members are in compliance with the ethics requirement.

Cause of Condition:

Not all council members appeared to have the proper ethics training completed within the time period.

Effect or Potential Effect of Condition:

The City is out of compliance with the assembly bill.



To the Honorable Mayor and Members of the City Council
City of Lathrop, California

Recommendation:

We recommend that the City ensure that all council members are in compliance with the requirements of AB 1234.

Management's Response and Corrective Action:

The City agrees with the recommendation and will provide future opportunities to comply with the requirements of AB 1234.



June 24, 2022

To the Honorable Mayor and Members of the City Council
City of Lathrop, California

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Lathrop, California (the City) for the year ended June 30, 2021. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards* and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated August 9, 2021. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings and Other Issues

Qualitative Aspects of Significant Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in the notes to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during fiscal year 2020-2021. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the City's financial statements was:

Management's estimates of its net pension liability and net other post-employment benefits liability are based on actuarial valuation specialist assumptions. We evaluated the key factors and assumptions used to develop the net pension liability and net other post-employment benefits asset in determining that they are reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Significant Unusual Transactions

Management is responsible for the policies and practices used to account for significant unusual transactions. No significant unusual transactions have occurred during fiscal year 2020-2021.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.



To the Honorable Mayor and Members of the City Council
City of Lathrop, California

Corrected and Uncorrected Misstatement

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. In addition, we detected misstatements as a result of audit procedures which were significant, and were subsequently corrected. The details of these misstatements are described in a separate letter dated June 24, 2022.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Circumstances that Affect the Form and Content of the Auditor's Report

New auditing standards were implemented in fiscal year 2020-2021 related to Statement of Auditing Standards 134, *Auditor Reporting and Amendments, Including Amendments Addressing Disclosures in the Audit of Financial Statements*, through Statement of Auditing Standards 140, *Supplementary Information in Relation to the Financial Statements as a Whole*. These standards updated the form and content of the financial statement auditor's report. The purpose of the change was to present an easier format for users to understand the results of the audit and management's responsibilities.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated June 24, 2022.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the City's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues Discussed with Management

We generally discuss a variety of matters, including the significant events or transactions that occurred during the year, business conditions affecting the City and business plans and strategies that may affect the risks of material misstatements, the application of accounting principles and auditing standards, with management each year prior to retention as the City's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.



To the Honorable Mayor and Members of the City Council
City of Lathrop, California

Other Matters

We applied certain limited procedures to the management's discussion and analysis, the budgetary comparison schedules for the general fund and major special revenue funds, the schedule of proportionate share of the net pension liability, the schedule of plan contributions, the schedule of changes in the net OPEB liability and related ratios, and the schedule of OPEB plan contributions which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the combining and individual fund financial statements and schedules, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the introductory section and statistical section, which accompany the financial statements but are not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

The following new Governmental Accounting Standards Board (GASB) pronouncements were effective for fiscal year 2020-2021 audit:

GASB Statement No. 84, *Fiduciary Activities*.

GASB Statement No. 90, *Majority Equity Interests - an Amendment of GASB Statement Nos. 14 and 61*.

GASB Statement No. 98, *The Annual Comprehensive Financial Report*.

The following GASB pronouncements are effective in the following fiscal years' audits and should be reviewed for proper implementation by management:

Fiscal year 2022

GASB Statement No. 87, *Leases*.

GASB Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*.

GASB Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*.



To the Honorable Mayor and Members of the City Council
City of Lathrop, California

Fiscal year 2023

GASB Statement No. 91, *Conduit Debt Obligations*.

GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangement*.

GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*.

Restriction on Use

This information is intended solely for the use of City council and management of City of Lathrop and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

A handwritten signature in cursive script that reads "Lance, Soll & Loughard, LLP".

Sacramento, California

ITEM 4.4

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

ITEM: **ACCEPT PUBLIC IMPROVEMENTS CONSTRUCTED BY AMERICAN PAVEMENT SYSTEMS, INC. FOR THE MANTHEY ROAD REHABILITATION, CIP PS 21-08**

RECOMMENDATION: **Adopt Resolution Accepting Public Improvements Constructed by American Pavement Systems, Inc. for the Manthey Road Rehabilitation, CIP PS 21-08, Authorize the Filing of a Notice of Completion, Release of Contract Retention, and Release of Performance and Payment Bonds**

SUMMARY:

American Pavement Systems, Inc. (APS) has completed the construction of the Manthey Road Rehabilitation Capital Improvement Project (CIP) PS 21-08 (Project). Staff has inspected the improvements and has deemed these improvements complete and in accordance with the approved plans and specifications.

APS has submitted lien releases confirming all sub-contractors and suppliers have been paid in full and a one-year warranty bond (based on 10% of the construction contract) for the improvements to be accepted.

Staff requests City Council accept the improvements constructed by APS for the Manthey Road Rehabilitation Capital Improvement Project, CIP PS 21-08. Staff also requests City Council authorize the filing of a Notice of Completion with the San Joaquin County Clerk, the release of contract retention to APS for \$22,544.43 within forty-five (45) days after the recording of the Notice of Completion, and the release of performance and payment bonds.

BACKGROUND:

On August 9, 2021, City Council awarded a construction contract to APS to rehabilitate the surface of Manthey Road from Towne Centre Drive to the San Joaquin River. The Project scope included the application of a Scrub Seal coat to the segment of Manthey Road. However, further investigation into the road's condition indicated that an Asphalt Rubber Aggregate Membrane (ARAM) surfacing treatment would extend the pavement life at a lower life cycle cost than the Scrub Seal. Additional segments of City roads near the Project but not included in the initial Project scope were also identified as suitable for the application of ARAM surfacing, including segments of Brookhurst Boulevard, Sadler Oak Drive and newly constructed lanes on Manthey Road and Sadler Oak Drive.

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

ACCEPTANCE OF PUBLIC IMPROVEMENTS CONSTRUCTED BY AMERICAN PAVEMENT SYSTEMS, INC. FOR THE MANTHEY ROAD REHABILITATION, CIP PS 21-08

On May 16, 2022, City Council approved a Contract Change Order (CCO) No. 1 with APS in the amount of \$129,119 for the application of ARAM to the original Project scope and additional identified roads. The initial awarded contract was for \$302,353, and a 10% construction contingency of \$30,235 was authorized for staff to use as necessary to achieve the goals of the Project. With the CCO No. 1, the total construction budget for the Project was \$461,707.

During construction, additional contract change orders were issued for a final contract amount of \$450,888. The construction costs referenced below capture all expenditures.

Construction costs are as follows:

A. Construction Contract	\$ 302,353.00
B. Additional Change Orders	\$ 148,535.60

Total Construction Costs \$ 450,888.60

Upon acceptance of the improvements, the performance bond (Bond No. 107456708, \$302,353) and payment bond (Bond No. 107456708, \$302,353) will be released and replaced with a one-year warranty bond (Bond No. 107456708, \$45,038.83). The one-year warranty bond covers any repairs or replacements that may become necessary during the one-year period beginning with this acceptance due to any defective materials or workmanship in connection with the completed improvements. APS has also provided the necessary lien releases for the materials supplied and completed work.

Staff requests City Council accept the improvements constructed by APS for the Manthey Road Rehabilitation, CIP PS 21-08. Staff also requests City Council authorize the filing of a Notice of Completion with the San Joaquin County Clerk, the release of contract retention to APS for \$22,544.43 within forty-five (45) days after the recording of the Notice of Completion, and the release of performance and payment bonds. Staff requests that unused funds be transferred back into the General Street Reserves Fund (1010).

REASON FOR RECOMMENDATION:

APS completed the project pursuant to the contract documents dated August 9, 2021. Staff has inspected the improvements and deemed them complete and in accordance with City standards and approved plans and specifications. The performance bond (Bond No. 107456708, \$302,353) and payment bond (Bond No. 107456708, \$302,353) will be released and replaced with a one-year warranty bond (Bond No. 107456708, \$45,038.83) upon City Council's acceptance of the improvements.

ACCEPTANCE OF PUBLIC IMPROVEMENTS CONSTRUCTED BY AMERICAN PAVEMENT SYSTEMS, INC. FOR THE MANTHEY ROAD REHABILITATION, CIP PS 21-08

The warranty bond covers any repairs or replacements that become necessary during the one-year period, beginning with this acceptance, due to defective materials or workmanship in connection with the completed improvements. APS has also provided the necessary lien releases for the materials supplied and completed work.

FISCAL IMPACT:

The final construction contract amount with APS for CIP PS 21-08 is for \$450,888. Adequate funds have been allocated in the FY 2021/22 budget to close out the project. With the completion of this project, staff requests that unused funds be transferred back into the General Street Reserves Fund (1010).

ATTACHMENTS:

- A. Resolution Accepting Public Improvements Constructed by American Pavement Systems, Inc. for the Manthey Road Rehabilitation, CIP PS 21-08, Authorize the Filing of a Notice of Completion, Release of Contract Retention, and Release of Performance and Payment Bonds
- B. Notice of Completion – Manthey Road Rehabilitation, Capital Improvement Project (CIP) PS 21-08
- C. Project Limits Map – Manthey Road Rehabilitation, Capital Improvement Project (CIP) PS 21-08

CITY MANAGER'S REPORT
JULY 11, 2022 CITY COUNCIL REGULAR MEETING
ACCEPTANCE OF PUBLIC IMPROVEMENTS CONSTRUCTED BY AMERICAN
PAVEMENT SYSTEMS, INC. FOR THE MANTHEY ROAD REHABILITATION, CIP
PS 21-08

APPROVALS:



Angel Abarca
Assistant Engineer

6-27-22

Date



Ken Reed
Senior Construction Manager

6.27.2022

Date



Brad Taylor
City Engineer

6/28/22

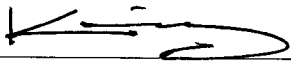
Date



Cari James
Finance Director

6/28/2022

Date



Michael King
Assistant City Manager

6-28-2022

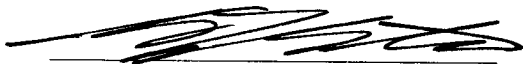
Date



Salvador Navarrete
City Attorney

6.28.2022

Date



Stephen J. Salvatore
City Manager

7.5.22

Date

RESOLUTION NO. 22 -

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LATHROP ACCEPTING PUBLIC IMPROVEMENTS CONSTRUCTED BY AMERICAN PAVEMENT SYSTEMS, INC. FOR THE MANTHEY ROAD REHABILITATION, CIP PS 21-08, AUTHORIZE THE FILING OF A NOTICE OF COMPLETION, RELEASE OF CONTRACT RETENTION, AND RELEASE OF PERFORMANCE AND PAYMENT BONDS

WHEREAS, on August 9, 2021, City Council awarded a construction contract to American Pavement Systems, Inc. (APS) for the construction of the Manthey Road Rehabilitation (Project), CIP PS 21-08 in the amount of \$302,353, and a 10% construction contingency of \$30,235 was authorized for staff to use as necessary to achieve the goals of the Project; and

WHEREAS, the scope of work consisted of rehabilitating the surface of Manthey Road from Towne Centre Drive to the San Joaquin River, restriping center/edge lines, and installing raised reflective pavement markers; and

WHEREAS, the Project scope included the application of a Scrub Seal coat to the segment of Manthey Road. However, further investigation into the road's condition indicated that an Asphalt Rubber Aggregate Membrane (ARAM) surfacing treatment would extend the pavement life at a lower life cycle cost than the Scrub Seal; and

WHEREAS, additional segments of City roads near the Project but not included in the initial Project scope were also identified as suitable for the application of ARAM surfacing, including segments of Brookhurst Boulevard, Sadler Oak Drive and newly constructed lanes on Manthey Road and Sadler Oak Drive; and

WHEREAS, on May 16, 2022, City Council approved a Contract Change Order (CCO) No. 1 with APS in the amount of \$129,119 for the application of ARAM to the original Project scope and additional identified roads; and

WHEREAS, APS has successfully completed the Project work at a total cost of \$450,888.60; and

WHEREAS, staff has inspected the improvements and has deemed them complete and in accordance with the approved plans and specifications; and

WHEREAS, APS has provided the necessary lien releases for the materials supplied and completed work and a one-year warranty bond (based on 10% of total project cost) for the improvements being accepted; and

WHEREAS, the performance bond (Bond No. 107456708, \$302,353) and payment bond (Bond No. 107456708, \$302,353) will be released and replaced with a one-year warranty bond (Bond No. 107456708, \$45,038.83) upon City Council's acceptance of the improvements; and

WHEREAS, the one-year warranty bond covers any repairs or replacements that may become necessary during the one-year period, beginning with this acceptance, due to defective materials or workmanship in connection with the completed improvements; and

WHEREAS, staff requests City Council accept the public improvements constructed by APS for the Manthey Road Rehabilitation, CIP PS 21-08; and

WHEREAS, staff also requests City Council authorize the filing of a Notice of Completion with the San Joaquin County Clerk, the release of contract retention to APS, in the amount of \$22,544.43, within forty-five (45) days after the recording of the Notice of Completion, and the release of performance and payment bonds.

NOW THEREFORE, BE IT RESOLVED, that the City Council of the City of Lathrop does hereby accept the public improvements constructed by APS, Inc. for the Manthey Road Rehabilitation, CIP PS 21-08, pursuant to the contract documents dated August 9, 2021; and

BE IT FURTHER RESOLVED, that the City Council of the City of Lathrop authorizes the filing of the Notice of Completion with the San Joaquin County Clerk and the release of the contract retention to APS, in the amount of \$22,544.43, within forty-five (45) days after the recording of the Notice of Completion, and authorizes the release of the performance and payment bonds.

The foregoing resolution was passed and adopted this 11th day of July 2022, by the following vote of the City Council, to wit:

AYES:

NOES:

ABSENT:

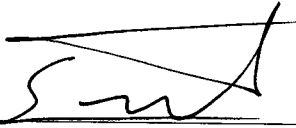
ABSTAIN:

Sonny Dhaliwal, Mayor

ATTEST:

Teresa Vargas, City Clerk

APPROVED AS TO FORM:



Salvador Navarrete, City Attorney

RECORDING REQUESTED BY, AND
WHEN RECORDED MAIL TO:

CITY OF LATHROP
ATTN: CITY CLERK
390 TOWNE CENTRE DRIVE
LATHROP, CA 95330
Exempt from payment of recording fees (GC 11922)

SPACE ABOVE THIS LINE FOR RECORDER'S USE

NOTICE OF COMPLETION

NOTICE IS HEREBY GIVEN:

1. That the interest or estate stated in paragraph 3 herein in the real property herein described is owned by:

NAME	STREET AND NO.	CITY	STATE
<u>City of Lathrop</u>	<u>390 Towne Centre Drive</u>	<u>Lathrop</u>	<u>CA 95330</u>

(If more than one owner of the interest stated, the name and address of each must be stated)
2. That the full name and address of the owner of said interest or estate, if there is only one owner, and that the full names and addresses of all the co-owners who own said interest or estate as tenants in common, as joint tenants, or otherwise, if there is more than one owner, are set forth in the preceding paragraph.
3. That the nature of title or the stated owner, or if more than one owner, then of the stated owner and co-owners is:
Project No. CIP PS 21-08 Manthey Road Rehabilitation by American Pavement Systems, Inc.
4. That on the 11th day of July 2022 a work of improvement on the real property herein described was completed.
5. That the name of the original contractor, if any, for said work of improvement was: American Pavement Systems, Inc.
6. That the name and address of the transferor is:

NAME	STREET AND NO.	CITY	STATE
<u>American Pavement Systems, Inc.</u>	<u>1012 11th Street</u>	<u>Modesto</u>	<u>CA 95354</u>
7. That the real property herein referred to is situated in the City of Lathrop County of San Joaquin, State of California, and is described as follows:
Project No. CIP PS 21-08 Manthey Road Rehabilitation

CITY OF LATHROP

By: _____
Stephen J. Salvatore, City Manager Date

That the undersigned has knowledge of the contents herein and states under penalty of perjury that the foregoing is true and correct.

By: _____
Teresa Vargas, City Clerk Date

CERTIFICATE OF ACCEPTANCE

This is to certify that the interest in real property conveyed by the NOTICE OF COMPLETION dated **July 11, 2022** by **American Pavement Systems, Inc.** to the **City of Lathrop**, a political corporation and/or governmental agency, is hereby accepted by the undersigned officer or agent on behalf of the City Council pursuant to authority conferred by minute action of the City Council adopted on **July 11, 2022**, and the grantee consents to recordation thereof by its duly authorized officer.

Dated _____

By

Stephen J. Salvatore, City Manager

PROJECT LOCATION MAP



ITEM 4.5

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

ITEM: **ACCEPT PUBLIC IMPROVEMENTS FOR PHASE 1 OF THE GATEWAY DEVELOPMENT AND AUTHORIZE THE RELEASE OF BONDS ASSOCIATED WITH THE SUBDIVISION IMPROVEMENT AGREEMENT FOR PARCEL MAP 19-03**

RECOMMENDATION: **Adopt Resolution Accepting Public Improvements for Phase 1 of the Gateway Development and Authorize the Release of Bonds Associated with the Subdivision Improvement Agreement for Parcel Map 19-03**

SUMMARY:

Lathrop Gateway 1, LLC, the developer for Lathrop Gateway Business Park, has completed the construction of the public improvements for Phase 1. The approximate value of the improvements being accepted is \$8,060,980, as shown in the project GASB 34 Report included as Attachment "C". These improvements have been inspected by staff and deemed complete in accordance with the specifications by the City Engineer. A Vicinity Map for the improvements is included as Attachment "B".

The developer has provided a one-year warranty bond based on 10% of the construction costs and a lien release for the improvements proposed to be accepted. Staff recommends City Council accept the public improvements in accordance with City specifications and authorize the release of the bonds associated with the Subdivision Improvement Agreement (SIA) for Parcel Map 19-03.

BACKGROUND:

On February 11, 2015, the City of Lathrop Planning Commission adopted Resolution No. 15-03 to approve the Vesting Tentative Parcel Map for the Lathrop Gateway Business Park (VTM-13-69) with Conditions of Approval for development consistent with the Lathrop Gateway Specific Plan.

On December 20, 2018, the City of Lathrop Planning Commission approved a Minor Specific Plan Amendment No. SPA-18-71 and Site Plan Review No. SPR-18-40 to construct ten (10) tilt-up buildings totaling approximately 3,035,000 square feet of speculative industrial warehouse space within three phases of development.

On January 24, 2018, the City of Lathrop Planning Commission approved Time Extension No. TE-18-01 for the Lathrop Gateway Business Park Vesting Tentative Parcel Map (VTM-13-69) by Resolution No. 18-1, which extended the life of the map to February 11, 2020. Pursuant to California Government Code Section 66452.6, the expiration is extended by 36 months because the subdivider is required to expend \$236,790 or more to construct, improve, or finance the construction or public improvements outside the property boundaries of the tentative map.

**CITY MANAGER’S REPORT
 JULY 11, 2022 CITY COUNCIL REGULAR MEETING
 ACCEPT PUBLIC IMPROVEMENTS FOR PHASE 1 OF THE GATEWAY
 DEVELOPMENT AND AUTHORIZE THE RELEASE OF BONDS ASSOCIATED
 WITH THE SIA FOR PARCEL MAP 19-03**

In March 2021, City Council approved Parcel Map 19-03, establishing Phase 1 of Lathrop Gateway Business Park. As required by the City’s subdivision ordinance, the approved parcel map included an SIA to guarantee certain public improvements associated with the final map. Lathrop Gateway 1, LLC, has completed the improvements associated with the SIA for Parcel Map 19-03. Completion of the public improvements listed in the GASB 34 Report fulfills the associated obligations of the SIA. The bond values and numbers are detailed in Table 1 below. Staff requests Council accept the public improvements and approve the release of the Performance and Labor & Materials Bonds and their replacement with the one-year warranty bond.

Table 1 – Bond Details

Performance Bond Number/Value	Labor & Materials Bond Number/Value	Warranty Bond Number/Value
0136869 / \$8,943,565	0136869 / \$4,471,780	0136871-M/ \$806,098

REASON FOR RECOMMENDATION:

Staff has inspected the offsite improvements for Phase 1 of the Gateway Development and confirmed that the improvements have been completed in accordance with City specifications and deemed complete by the City Engineer. Lathrop Gateway 1, LLC has submitted lien releases for the improvements being accepted. Staff has received the one-year warranty bonds and as-built drawings for said improvements.

FISCAL IMPACT:

The approximate value of the improvements proposed to accept is \$8,060,980 as shown in the project GASB 34 Report and the costs to maintain these facilities will be covered through the Gateway Business Park City Services Capital Facilities District 2021-1.

The one-year warranty bond covers any repairs or replacements that become necessary during the one-year period, beginning with the effective date of this acceptance, due to defective materials or workmanship in connection with the completed improvements.

ATTACHMENTS:

- A. Resolution Accepting Public Improvements for Phase 1 of the Gateway Development and Authorize the Release of Bonds Associated with the Subdivision Improvement Agreement for Parcel Map 19-03
- B. Location Exhibit – Phase 1 Gateway Offsite Improvements
- C. GASB 34 Report – Phase 1 Gateway Offsite Improvements

CITY MANAGER'S REPORT
JULY 11, 2022 CITY COUNCIL REGULAR MEETING
ACCEPT PUBLIC IMPROVEMENTS FOR PHASE 1 OF THE GATEWAY
DEVELOPMENT AND AUTHORIZE THE RELEASE OF BONDS ASSOCIATED
WITH THE SIA FOR PARCEL MAP 19-03

APPROVALS:



Bellal Nabizadah
Assistant Engineer

6/28/22
Date



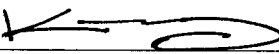
Brad Taylor
City Engineer

6/28/22
Date




Cari James
Finance Director

6/29/2022
Date



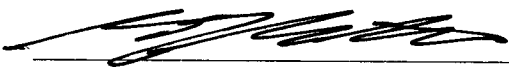
Michael King
Assistant City Manager

6-28-2022
Date



Salvador Navarrete
City Attorney

6.28.2022
Date



Stephen J. Salvatore
City Manager

7.5.22
Date

RESOLUTION NO. 22-

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LATHROP ACCEPTING PUBLIC IMPROVEMENTS FOR PHASE 1 OF THE GATEWAY DEVELOPMENT AND AUTHORIZE THE RELEASE OF BONDS ASSOCIATED WITH THE SUBDIVISION IMPROVEMENTS AGREEMENT FOR PARCEL MAP 19-03

WHEREAS, on February 11, 2015, the City of Lathrop Planning Commission adopted Resolution No. 15-03 to approve the Vesting Tentative Parcel Map for the Lathrop Gateway Business Park (VTM-13-69) with Conditions of Approval for development consistent with the Lathrop Gateway Specific Plan; and

WHEREAS, on December 20, 2018, the City of Lathrop Planning Commission approved a Minor Specific Plan Amendment No. SPA-18-71 and Site Plan Review No. SPR-18-40 to construct ten (10) tilt-up buildings totaling approximately 3,035,000 square feet of speculative industrial warehouse space within three phases of development; and

WHEREAS, on January 24, 2018, the City of Lathrop Planning Commission approved Time Extension No. TE-18-01 for the Lathrop Gateway Business Park Vesting Tentative Parcel Map (VTM-13-69) by Resolution No. 18-1, which extended the life of the map to February 11, 2020. Pursuant to Government Code 66452.6, the expiration is extended by 36 months because the subdivider is required to expend \$236,790 or more to construct, improve, or finance the construction or public improvements outside the property boundaries of the tentative map; and

WHEREAS, on March, 2021, City Council approved Parcel Map 19-03, establishing Phase 1 of Lathrop Gateway Business Park. As required by the City's subdivision ordinance, the approved parcel map included an Subdivision Improvement Agreement (SIA) to guarantee certain public improvements associated with the final map; and

WHEREAS, Lathrop Gateway 1, LLC, has completed the improvements associated with the SIA for Parcel Map 19-03. Completion of the public improvements listed in the GASB 34 Report (Attachment C of the City Manger's Report) fulfills the associated obligations of the SIA; and

WHEREAS, the bond values and numbers are detailed in Table 1 below. Staff requests Council accept the public improvements and approve the release of the Performance and Labor & Materials Bonds and their replacement with the one-year warranty bond; and

Table 1 – Bond Details

Performance Bond Number/Value	Labor & Materials Bond Number/Value	Warranty Bond Number/Value
0136869 / \$8,943,565	0136869 / \$4,471,780	0136871-M/ \$806,098

WHEREAS, these improvements have been inspected by staff and deemed complete by the City Engineer and confirmed that the improvements have been completed in accordance with City specifications; and

WHEREAS, Lathrop Gateway 1, LLC has submitted lien releases for the improvements proposed to be accepted. Staff has received the one-year warranty bonds and as-built drawings for said improvements. Staff recommends Council accept the improvements.

NOW, THEREFORE, BE IT RESOLVED, that the City Council of the City of Lathrop does hereby accept the public improvements for Phase 1 of the Gateway Development and authorizes the release of bonds associated with the SIA for Parcel Map 19-03.

The foregoing resolution was passed and adopted this 11th day of July 2022, by the following vote of the City Council, to wit:

AYES:

NOES:

ABSTAIN:

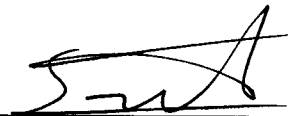
ABSENT:

Sonny Dhaliwal, Mayor

ATTEST:

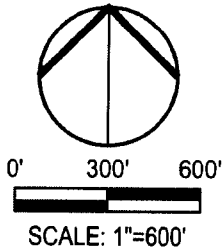
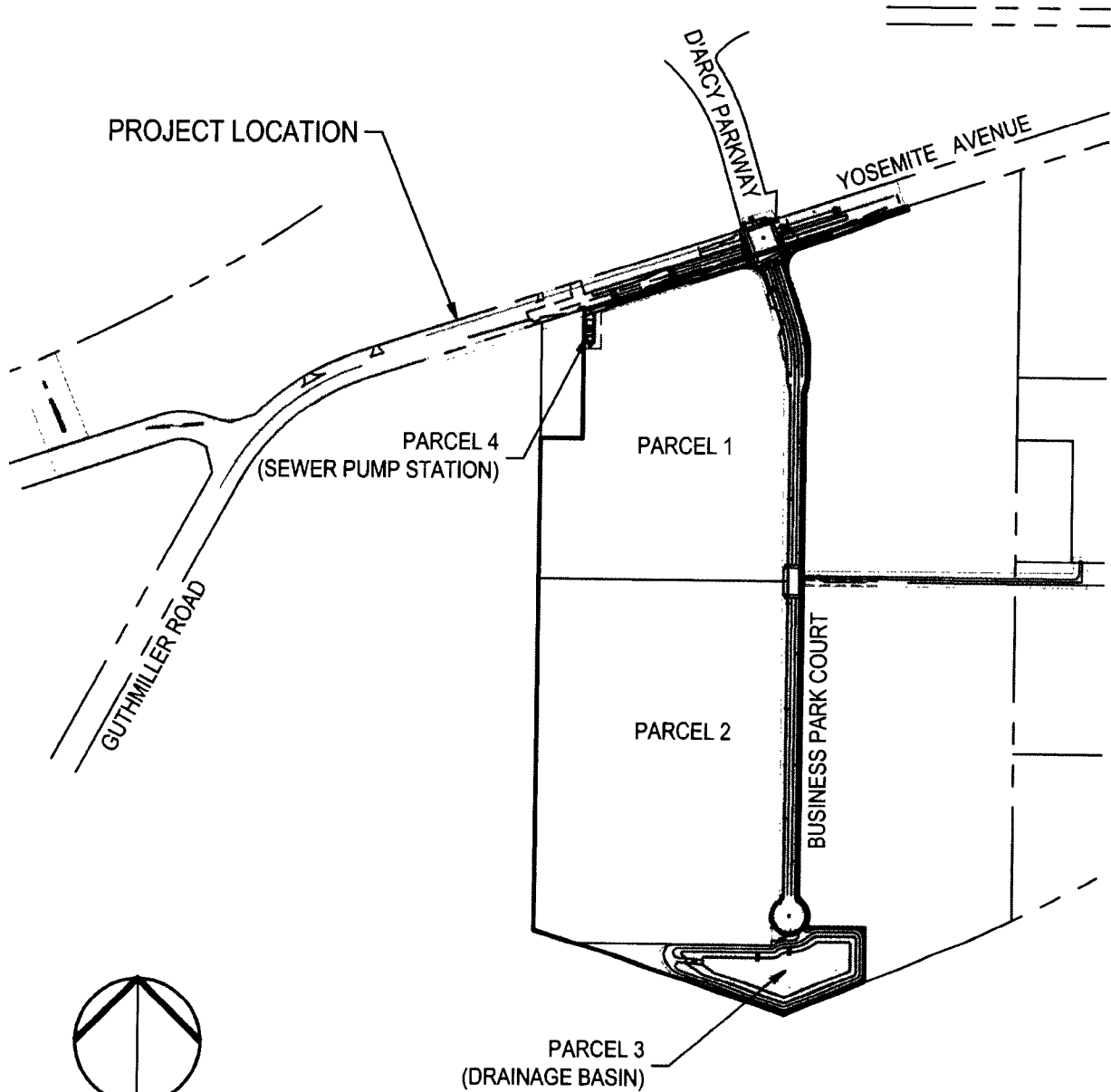
Teresa Vargas
City Clerk

APPROVED AS TO FORM:



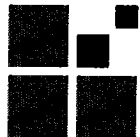
Salvador Navarrete
City Attorney

ATTACHMENT B



LATHROP GATEWAY PHASE 1 OFFSITE IMPROVEMENTS - VICINITY MAP

DATE 06/15/22
 DESIGN
 DRAWN
 JOB NO. 17208



SIEGFRIED

3428 Brookside Road, Stockton, California 95219
 209-943-2021 www.siegfriedeng.com Fx: 209-942-0214

- CIVIL
- STRUCTURAL
- LANDSCAPE
- ARCHITECTURE
- SURVEYING
- PLANNING
- ATHLETIC FACILITY DESIGN

SCALE: AS SHOWN

SHEET

1

OF: 1

F:\17\projects\17208 Lathrop Gateway\improvement plans\PHASE 1\EXHIBITS\17208-VICINITY MAP-GASB 34.dwg

06/15/22

ATTACHMENT C

**CITY OF LATHROP
PROJECT ACCEPTANCE
(GASB 34 REPORT)**

Date 06/15/2022

Submitted by Phelan Haugen Development Company

Lathrop Gateway Phase 1 - Offsite Improvements

Based on Improvement and Grading Plans prepared by Siegfried Engineering

ITEM	UNIT	QUANTITY	UNIT COST	AMOUNT
SITE PAVING				
1 ASPHALT PAVEMENT -YOSEMITE AVENUE (0 2' OVERLAY)	SF	16,485	6 50	107,153
2 ASPHALT PAVEMENT -YOSEMITE AVENUE (10" AC/19" AB) (TI=14)	SF	75,040	15 50	1,163,120
3 ASPHALT PAVEMENT- YOSEMITE AVENUE (18" DEEPLIFT)	SF	638	13.50	8,613
4 ASPHALT PAVEMENT - BUSINESS PARK COURT (8" AC/15 5" AB) (TI=12)	SF	104,504	12 50	1,306,300
5 4 5' TRENCH FOR SEWER AND COMMUNICATION (10" AC/19" AB) (TI=14)	SF	1,057	13 50	14,270
6 8" DEEP GRAVEL ROAD	SF	10,688	5 00	53,440
7 INDUSTRIAL DRIVEWAY	EA	6	5,000 00	30,000
8 8' CONCRETE SIDEWALK	LF	2,962	119.50	353,959
9 STAMPED CONCRETE	SF	1,023	35 00	35,805
10 DETAIL B RAMPS	EA	2	7,500 00	15,000
11 RAMPS AND LANDINGS	EA	13	5,000 00	65,000
12 6" CONCRETE CURB & GUTTER	LF	4,933	55 00	271,315
13 TYPE B MEDIAN CURB	LF	2,541	50.00	127,050
14 6" AC DIKE	LF	558	2 00	1,116
15 SIGN	EA	60	1,000.00	60,000
16 STREET BARRICADE	EA	2	3,000 00	6,000
17 METAL GUARDRAIL	LF	40	200 00	8,000
18 STRIPING (EXCLUDING RED PAINTED CURB)	LS	LUMP SUM	70,000.00	70,000
19 PAVEMENT MARKING	EA	30	750 00	22,500
20 BLUE PAVEMENT MARKER FOR FIRE HYDRANT	EA	12	250 00	3,000
21 SURVEY MONUMENT	EA	4	1,250 00	5,000
			SITE PAVING SUBTOTAL	\$3,726,640
STORM DRAIN SYSTEM				
22 15" STORM DRAIN - BUSINESS PARK COURT (POLYPROPYLENE)	LF	517	80 00	41,360
23 15" STORM DRAIN - YOSEMITE AVENUE (POLYPROPYLENE)	LF	872	140 00	122,080
24 24" STORM DRAIN - BUSINESS PARK COURT (POLYPROPYLENE)	LF	1,265	100 00	126,500
25 36" STORM DRAIN - BUSINESS PARK COURT (CONCRETE)	LF	1,318	200 00	263,600
26 TYPE 1 CURB INLET CATCH BASIN - BUSINESS PART COURT	EA	20	3,000.00	60,000
27 TYPE 1 CURB INLET CATCH BASIN - YOSEMITE AVENUE	EA	3	4,500 00	13,500
28 24"x24" DRAIN INLET - YOSEMITE AVENUE	EA	1	5,000 00	5,000
29 48" PRECAST STORM DRAIN MANHOLE - YOSEMITE AVENUE	EA	5	7,500.00	37,500
30 48" PRECAST STORM DRAIN MANHOLE - BUSINESS PARK COURT	EA	12	7,500 00	90,000
			STORM DRAIN SYSTEM SUBTOTAL	\$759,540
RETENTION BASIN				
31 8" DEEP GRAVEL ROAD	SF	22,704	5 00	113,520
32 8' CHAIN LINK FENCE	LF	1,545	75.00	115,875
33 GATE	EA	1	5,500 00	5,500
34 48" STORM DRAIN (CONCRETE)	LF	48	250 00	12,000
35 STORM DRAIN OUTFALL STRUCTURE WITH TRASH RACK	EA	2	30,000.00	60,000
			RETENTION BASIN SUBTOTAL	\$306,895
SANITARY SEWER SYSTEM				
36 6" SANITARY SEWER LATERAL (PVC SDR 26)	EA	9	3,000 00	27,000
37 8" SANITARY SEWER - BUSINESS PARK COURT (PVC SDR 26)	LF	1,153	115 00	132,595
38 10" SANITARY SEWER - BUSINESS PARK COURT (PVC SDR 26)	LF	1,227	200 00	245,400
39 10" SANITARY SEWER - YOSEMITE AVENUE (PVC SDR 26)	LF	38	200.00	7,600
40 12" SANITARY SEWER - YOSEMITE AVENUE (PVC SDR 26)	LF	193	200 00	38,600
41 15" SANITARY SEWER - YOSEMITE AVENUE (PVC SDR 26)	LF	742	225 00	166,950
42 SANITARY SEWER (MOFIDIED) MANHOLE - BUSINESS PARK COURT	EA	7	10,000 00	70,000
43 SANITARY SEWER (MODIFIED) MANHOLE - YOSEMITE AVENUE	EA	4	15,000 00	60,000
			SANITARY SEWER SYSTEM SUBTOTAL	\$748,145

**CITY OF LATHROP
PROJECT ACCEPTANCE
(GASB 34 REPORT)**

Date: 06/15/2022

Submitted by Phelan Haugen Development Company
Lathrop Gateway Phase 1 - Offsite Improvements

Based on Improvement and Grading Plans prepared by Siegfried Engineering

	ITEM	UNIT	QUANTITY	UNIT COST	AMOUNT
DOMESTIC WATER SYSTEM					
44	12" WATER - BUSINESS PARK COURT (PVC C900-16 CLASS 150)	LF	2,308	75 00	173,100
45	12" WATER - BUSINESS PARK COURT TO EXISTING WATER TANK (PVC C900-16 CLASS 150)	LF	1,095	75 00	82,125
46	12" WATER - EXTEND ON YOSEMITE	LF	176	50 00	8,800
47	12" WATER LATERAL	EA	7	5,000 00	35,000
48	3" WATER LATERAL	EA	8	2,000 00	16,000
49	2" IRRIGATION LATERAL	EA	2	1,000 00	2,000
50	2" WATER LATERAL FOR PUMP STATION	EA	1	1,000 00	1,000
51	WATER BLOW-OFF	EA	2	1,500.00	3,000
52	FIRE HYDRANT - BUSINESS PARK COURT (INCLUDES LATERALS AND VALVES)	EA	11	8,500.00	93,500
53	WATER AIR RELEASE VALVE	EA	2	4,000.00	8,000
54	FIRE HYDRANT - YOSEMITE AVENUE (INCLUDES LATERALS AND VALVES)	EA	2	8,500 00	17,000
55	WATER VALVE	EA	7	4,000 00	28,000
56	WATER BENDS	EA	12	550.00	6,600
				DOMESTIC WATER SYSTEM SUBTOTAL	\$474,125
RECYCLED WATER SYSTEM					
57	12" RECYCLED WATER - BUSINESS PARK COURT (PVC AWWA C900-16 OR LATEST EDITION)	LF	2,526	70 00	176,820
58	RECYCLED WATER VALVE	EA	6	4,000 00	24,000
59	RECYCLED WATER BENDS	EA	7	550 00	3,850
60	RECYCLED WATER FIRE HYDRANT - YOSEMITE AVENUE (INCLUDES LATERALS AND VALVES)	EA	1	8,500 00	8,500
61	RECYCLED WATER FIRE HYDRANT - BUSINESS PARK COURT (INCLUDES LATERALS AND VALVES)	EA	2	8,500.00	17,000
62	RECYCLED WATER AIR RELEASE VALVE	EA	2	4,000 00	8,000
				RECYCLED WATER SYSTEM SUBTOTAL	\$238,170
ELECTRICAL					
63	STREET LIGHTS	EA	24	6,800 00	163,200
64	CONDUITS AND CONDUCTORS	LF	3,695	45 00	166,275
65	PULL BOXES	EA	29	500.00	14,500
				ELECTRICAL SUBTOTAL	\$343,975
SEWER PUMP STATION					
66	LIFT STATION MECHANICAL AND YARD PIPING	LS	LUMP SUM	275,000 00	275,000
67	LIFT STATION ELECTRICAL AND LIGHTING	LS	LUMP SUM	113,000 00	113,000
68	LIFT STATION GENERATOR AND FUEL TANK	LS	LUMP SUM	150,000 00	150,000
69	2" COMMUNICATION LINE	LF	2,408	40.00	96,320
70	4" SANITARY SEWER FORCE MAIN (PVC C900-16, CLASS 150 OR GREATER)	LF	2,418	60 00	145,080
71	6" SANITARY SEWER FORCE MAIN (PVC C900-16, CLASS 150 OR GREATER)	LF	2,418	80 00	193,440
72	SANITARY SEWER FORCE MAIN VALVE	EA	4	4,000 00	16,000
73	SANITARY SEWER FORCE MAIN BEND	EA	28	550 00	15,400
74	SANITARY SEWER FORCE MAIN CLEANOUT	EA	2	2,000 00	4,000
75	BORE AND JACK INC CASING AND CONDUITS	LF	207	750.00	155,250
				SEWER PUMP STATION SUBTOTAL	\$1,163,490
TRAFFIC SIGNAL					
76	TRAFFIC SIGNAL MODIFICATIONS	LS	LUMP SUM	300,000 00	300,000
				TRAFFIC SIGNAL SUBTOTAL	\$300,000
				GRAND TOTAL	\$8,060,980

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ITEM 4.6

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

ITEM: **ACCEPT PUBLIC IMPROVEMENTS WITH ASSOCIATED CONDITION FOR TRACT 4062, PHASE 1C, IN THE CENTRAL LATHROP SPECIFIC PLAN FROM LATHROP LAND ACQUISITION, LLC**

RECOMMENDATION: **Adopt Resolution Accepting Public Improvements with Associated Condition for Tract 4062, Phase 1C, in the Central Lathrop Specific Plan from Lathrop Land Acquisition, LLC**

SUMMARY:

Lathrop Land Acquisition, LLC (Saybrook), the developer for the Central Lathrop Specific Plan (CLSP), has substantially completed construction of the public improvements listed in the GASB 34 report, included as Attachment "C", for Tract 4062, Phase 1C, in accordance with their Subdivision Improvement Agreement (SIA). These improvements have been inspected by staff and deemed completed by the City Engineer. A Vicinity Map for Tract 4062 is included as Attachment "B".

Saybrook has provided a one-year warranty bond based on 10% of the completed improvement construction cost and lien releases for the improvements being accepted. Due to delays with the procurement of PG&E transformers, the Tract is not energized. Staff recommends City Council accept Public Improvements contingent on the Tract being energized. Approval to accept the improvements contingent on completion will accelerate the construction of the homes by allowing Saybrook to sell the land to the builders, rather than waiting for a full acceptance during a later City Council meeting.

BACKGROUND:

On October 5, 2006, the City approved a Vesting Tentative Map (VTM) for Tract 3533 to create 62 parcels on 960 acres of land. On March 20, 2007, the City approved a VTM for Tract 3647 to subdivide a portion of Tract 3533 into 1,071 parcels on 190 acres of land. On August 13, 2018, the City approved VTM 3967 to subdivide a portion of Tract 3533 into 113 parcels on 18 acres to replace the previously planned school location with residential lots. The land for Tract 4062 is within the geographic boundaries of the VTMs for Tracts 3647 and 3967.

On October 11, 2021, City Council approved Tract 4062, establishing 191 single-family lots. As required by the City's subdivision ordinance, the approved Tract 4062 included an SIA to guarantee certain public improvements associated with the final map. Saybrook has completed most of the improvements associated with the SIA for Tract 4062.

ACCEPT PUBLIC IMPROVEMENTS WITH ASSOCIATED CONDITION FOR TRACT 4062, PHASE 1C, IN THE CENTRAL LATHROP SPECIFIC PLAN FROM LATHROP LAND ACQUISITION, LLC

To guarantee the completion of the unfinished improvements, Performance Bond No. PB01987300005 for \$13,125,066.26 and Labor & Materials No. PB01987300005 for \$6,562,533.13 will remain in place until the Tract is energized and inspected by staff. The bonds will be released, and maintenance will begin upon inspection and confirmation by City staff that all items listed in the GASB 34 Report, included in Attachment "C", are completed in compliance with the approved plans and City Standards.

Saybrook has provided one-year warranty bonds based on 10% of the completed improvements construction cost and both developer lien releases and lien releases from each contractor. The warranty bond values and descriptions are detailed in Table 1 below. Due to delays with PG&E transformers, the Tract is not energized. Approval to accept the improvements contingent on completion will accelerate the construction of the homes by allowing Saybrook to sell the land to the builders, rather than waiting for a full acceptance during a later City Council meeting. Staff recommends City Council accept the public improvements contingent on the Tract being energized.

Table 1

Contractor	Scope of Work	Bond Number	Bond Value
Teichert Construction	Mass Grading	070214770	\$262,322
Teichert Construction	Underground and Top Side	070214792	\$807,841
David Hall Masonry	Sound Walls	1001086880	\$53,226
Green Valley Landscaping	Landscaping	ES00008909	\$36,2215

REASON FOR RECOMMENDATION:

Construction of the public improvements for Tract 4062 is substantially complete and have been inspected by City staff to ensure conformance with the approved plans. Saybrook has submitted lien releases and a one-year maintenance bond for the improvements being accepted. Conditional acceptance of the improvements will allow for the continued development of Tract 4062.

City staff will confirm when the condition has been met and will subsequently release the Performance and Labor & Materials bonds as well as allow for the City to start maintenance of the improvements.

FISCAL IMPACT:

The City's maintenance costs will increase because of the additional improvements that have to be maintained. The City's Service Maintenance CFD 2019-02 has been established to help fund City maintenance and operating costs.

JULY 11, 2022 CITY COUNCIL REGULAR MEETING

ACCEPT PUBLIC IMPROVEMENTS WITH ASSOCIATED CONDITION FOR TRACT 4062, PHASE 1C, IN THE CENTRAL LATHROP SPECIFIC PLAN FROM LATHROP LAND ACQUISITION, LLC

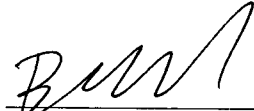
The one-year warranty bond covers any repairs or replacements that become necessary during the one-year period, beginning with this acceptance, due to defective materials or workmanship in connection with the completed improvements.

ATTACHMENTS:

- A. Resolution Accepting Public Improvements with Associated Condition for Tract 4062, Phase 1C, in the Central Lathrop Specific Plan from Lathrop Land Acquisition, LLC
- B. Tract 4062 Acceptance Vicinity Map
- C. GASB 34 Report for Tract 4062

CITY MANAGER'S REPORT
JULY 11, 2022 CITY COUNCIL REGULAR MEETING
ACCEPT PUBLIC IMPROVEMENTS WITH ASSOCIATED CONDITION FOR
TRACT 4062, PHASE 1C, IN THE CENTRAL LATHROP SPECIFIC PLAN FROM
LATHROP LAND ACQUISITION, LLC

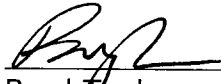
APPROVALS:



Bellal Nabizadah
Assistant Engineer

6/29/22

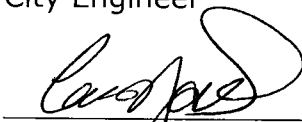
Date



Brad Taylor
City Engineer

6/30/2022

Date



Cari James
Finance Director

7/5/2022

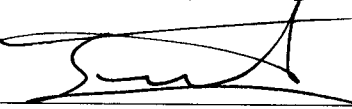
Date



Michael King
Assistant City Manager

6-30-2022

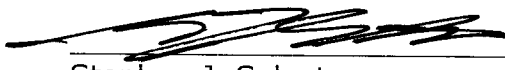
Date



Salvador Navarrete
City Attorney

6.29.2022

Date



Stephen J. Salvatore
City Manager

7.5.22

Date

RESOLUTION NO. 22-

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LATHROP ACCEPTING PUBLIC IMPROVEMENTS WITH ASSOCIATED CONDITION FOR TRACT 4062, PHASE 1C, IN THE CENTRAL LATHROP SPECIFIC PLAN FROM LATHROP LAND ACQUISITION, LLC

WHEREAS, on October 5, 2006, the City approved a Vesting Tentative Map (VTM) for Tract 3533 to create 62 parcels on 960 acres of land. On March 20, 2007, the City approved a VTM for Tract 3647 to subdivide a portion of Tract 3533 into 1,071 parcels on 190 acres of land; and

WHEREAS, on August 13, 2018, the City approved VTM 3967 to subdivide a portion of Tract 3533 into 113 parcels on 18 acres to replace the previously planned school location with residential lots. The land for Tract 4062 is within the geographic boundaries of the VTMs for Tracts 3647 and 3967; and

WHEREAS, on October 11, 2021, the City Council approved one Final Map for Tract 4062, establishing 191 single-family lots. As required by the City's subdivision ordinance, the approved Tract 4062 included an SIA to guarantee certain public improvements associated with the final map; and

WHEREAS, Lathrop Land Acquisition, LLC (Saybrook) has completed most of the improvements associated with the SIA for Tract 4062. Due to delays with the procurement of PG&E transformers, the Tract is not energized. Staff recommends City Council accept Public Improvements contingent on the Tract being energized; and

WHEREAS, approval to accept the improvements contingent on completion will accelerate the construction of the homes by allowing Saybrook to sell the land to the builders, rather than waiting for a full acceptance during a later City Council meeting; and

WHEREAS, to guarantee the completion of the unfinished improvements, Performance Bond No. PB01987300005 for \$13,125,066.26 and Labor and Materials No. PB01987300005 for \$6,562,533.13 will remain in place until the remaining improvement is complete and inspected by staff; and

WHEREAS, the bonds will be released and maintenance will begin upon inspection and confirmation by City staff that all items listed in the GASB 34 Report, included as Attachment "C" of the City Manger's Report, are completed in compliance with the approved plans and City Standards; and

WHEREAS, Saybrook has provided one-year warranty bonds based on 10% of the completed improvements construction cost and both a master lien release and lien releases from each contractor. The warranty bond values and descriptions are detailed in Table 1 below:

Table 1

Contractor	Scope of Work	Bond Number	Bond Value
Teichert Construction	Mass Grading	070214770	\$262,322
Teichert Construction	Underground and Top Side	070214792	\$807,841
David Hall Masonry	Sound Walls	1001086880	\$53,226
Green Valley Landscaping	Landscaping	ES00008909	\$36,2215

WHEREAS, City staff will confirm when the condition has been met and will subsequently request the City Engineer to release the Performance and Labor & Materials bonds as well as allow for the City to start maintenance of the improvements; and

WHEREAS, the City's Service Maintenance CFD 2019-02 has been established to help fund City maintenance and operating costs.

NOW, THEREFORE, BE IT RESOLVED, that the City Council of the City of Lathrop does hereby accept the public improvements associated with the Subdivision Improvement Agreement for Tract 4062 in the Central Lathrop Specific Plan from Lathrop Land Acquisition, LLC in accordance with City specifications, contingent on the Tract being energized. The City Engineer is to confirm when this condition has been met and upon satisfaction of the condition, the Performance and Labor & Materials bonds will be released and the City will begin maintenance of the improvements.

The foregoing resolution was passed and adopted this 11th day of July 2022, by the following vote of the City Council, to wit:

AYES:

NOES:

ABSTAIN:

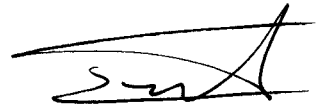
ABSENT:

Sonny Dhaliwal, Mayor

ATTEST:

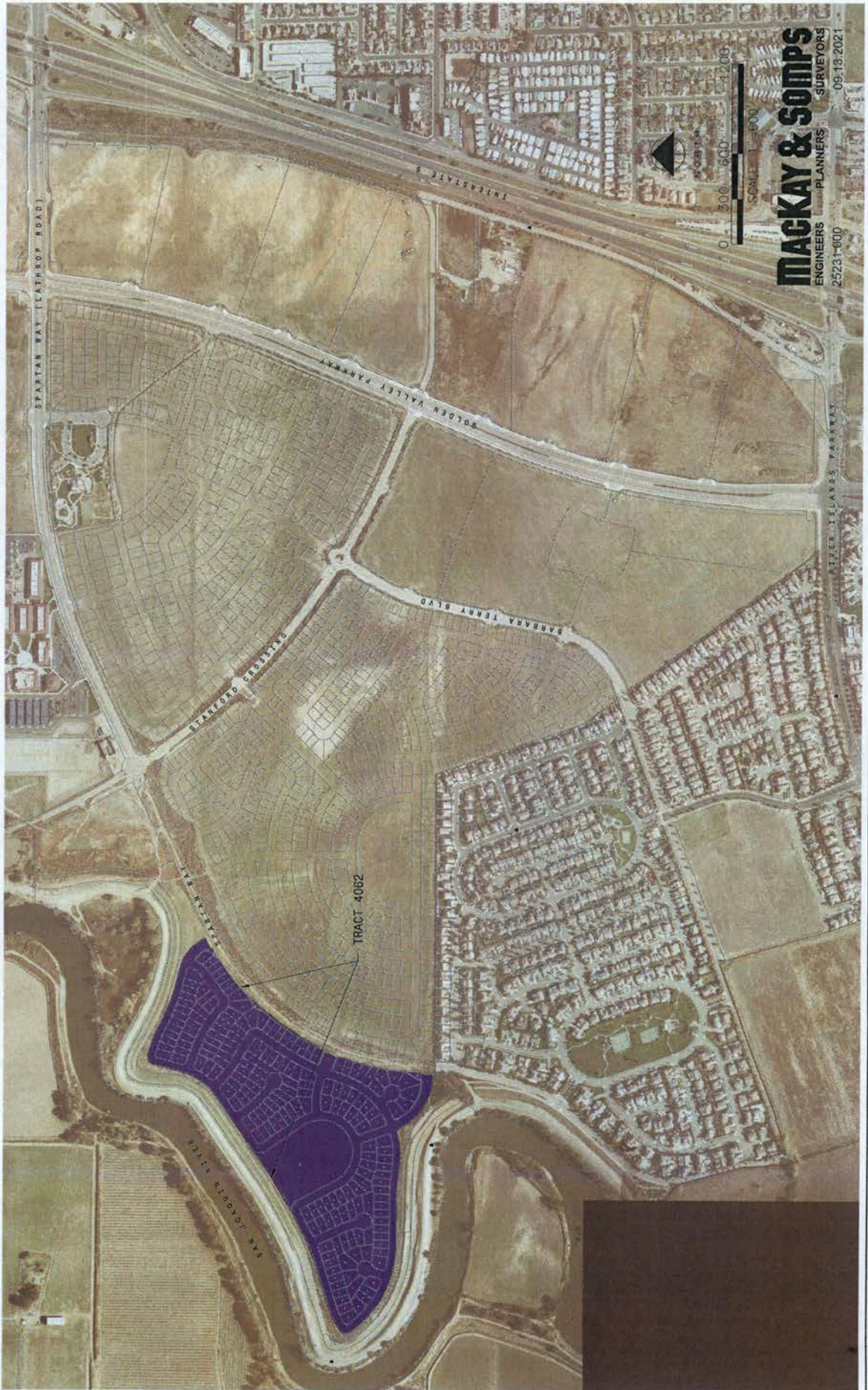
Teresa Vargas
City Clerk

APPROVED AS TO FORM:



Salvador Navarrete
City Attorney

CENTRAL LATHROP SPECIFIC PLAN - TRACT 4062 VICINITY MAP



05-20-2021 2:54pm Jelf Motson P:\25231\RES\EXH-B\TRACT 4062 - VICINITY MAP.DWG

ATTACHMENT C

CITY OF LATHROP PROJECT ACCEPTANCE (GASB 34 REPORT)

Date: 6/15/2022

Submitted by: MacKay & Soms
Tract 4062 - Lathrop, CA

*Based on Improvement and Grading Plans prepared by MacKay & Soms dated June 2021

<u>Item</u>	<u>Unit</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Cost</u>
Structural Section (4" AC, 4" AB, 12" LTB)	SF	371,718	4.00 \$	1,486,872.00
Survey Monuments	EA	59	800.00 \$	47,200.00
Community Wall	LF	2,284	150.00 \$	342,600.00
6" Standard curb and gutter	LF	19,964	16.00 \$	319,424.00
9" Median curb & apron (Type F)	LF	693	33.50 \$	23,215.50
6" Sidewalk	SF	74,311	5.00 \$	371,555.00
Curb Return and ADA ramp	EA	26	2,500.00 \$	65,000.00
Driveways	EA	191	725.00 \$	138,475.00
Manholes including reset to finish grade and vacuum test	EA	38	6,000.00 \$	228,000.00
8" Pipe including backfill	LF	8,797	32.00 \$	281,504.00
4" Laterals w/ cleanouts	EA	191	1,000.00 \$	191,000.00
Storm drain manhole including reset to finish grade	EA	8	3,200.00 \$	25,600.00
Storm drain manhole including reset to finish grade (with saddle type base)	EA	5	5,500.00 \$	27,500.00
8" PVC Storm drain pipe (Linear Park)	LF	3,081	18.00 \$	55,458.00
15" RCP Storm drain pipe	LF	4,482	65.75 \$	294,691.50
18" RCP Storm drain pipe	LF	2,694	66.00 \$	177,804.00
24" RCP Storm drain pipe	LF	842	85.00 \$	71,570.00
36" RCP Storm drain pipe	LF	1,289	124.00 \$	159,836.00
48" RCP Storm drain pipe	LF	1,300	198.00 \$	257,400.00
72" RCP Storm drain pipe	LF	98	310.00 \$	30,380.00
Curb inlet	EA	86	3,800.00 \$	326,800.00
Curb inlet (with saddle type manhole base)	EA	5	5,500.00 \$	27,500.00
Area Drain Riser (Linear Park)	EA	35	100.00 \$	3,500.00
Drainage Inlet (Linear Park)	EA	11	3,000.00 \$	33,000.00
Drainage Inlet (Park)	EA	2	3,000.00 \$	6,000.00
			\$	-
8" Potable Water Main including fittings	LF	10,516	30.00 \$	315,480.00
6" Recycled Water Main including fittings	LF	458	24.00 \$	10,992.00
Fire hydrant assembly	EA	20	5,500.00 \$	110,000.00
1" Service Lateral including meter box	EA	191	1,200.00 \$	229,200.00
8" Butterfly Valves	EA	41	800.00 \$	32,800.00
6" Recycled Water BOV	EA	1	1,500.00 \$	1,500.00
8" Potable Water ARV	EA	4	1,500.00 \$	6,000.00
Water sampling station	EA	1	2,500.00 \$	2,500.00
Total				5,700,357.00

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ITEM 4.7

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

ITEM: MUNICIPAL SERVICE REVIEW UPDATE AND SPHERE OF INFLUENCE PLAN

RECOMMENDATION: Adopt Resolution Authorizing Staff to Submit the Municipal Service Review Update and Sphere of Influence Plan to the San Joaquin Local Agency Formation Commission for Review and Approval.

SUMMARY:

The City of Lathrop has prepared a Municipal Services Review (MSR) and Sphere of Influence (SOI) Plan for the San Joaquin County Local Agency Formation Commission (LAFCO) in compliance with the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 (CKH Act), and codified as Government Code Section 56000. The CKH Act requires each LAFCO to prepare an MSR for each service provider with a Sphere of Influence. The Government Code requires a Municipal Service Review to be prepared for local municipalities every five (5) years or whenever a SOI is updated.

This MSR has been prepared as an update to the City's 2016 MSR and SOI Plan, which was adopted by LAFCO on April 16, 2016.

BACKGROUND:

The Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 outlines the specific responsibilities of Local Agency Formation Commissions (LAFCOs). Pursuant to this State law, the San Joaquin LAFCO is required to conduct a Municipal Service Review of each City in the County to evaluate the City's ability to provide services.

In practice, San Joaquin LAFCO has allowed individual cities to prepare an administrative draft for LAFCO's consideration. This is helpful because most of the information must come from the City.

This process is intended to be collaborative whereby agreement is reached between the affected City and LAFCO so that the final draft document becomes the Executive Officer's recommendation to LAFCO. Because LAFCO allows the affected agency to contract for preparation of these documents, it raises some confusion as to the ultimate responsibility of the document and its determinations. Therefore, the Executive Director of LAFCO has emphasized that the Municipal Service Review is not the City of Lathrop's analysis and determinations of the adequacy of its services. The MSR must reflect the independent judgement of LAFCO.

Planning Commission

At their regular meeting of June 15, 2022, the Planning Commission voted unanimously (5-0), to recommend the City Council review and authorize staff to submit the Municipal Service Review Update and Sphere of Influence Plan to the San Joaquin Local Agency Formation Commission. Attached is the Planning Commission Resolution No. 22-3 for reference (Attachment #3).

ANALYSIS:

Municipal Service Review

The term "Municipal Services" generally refers to the full range of services that a public agency provides or is authorized to provide. The review must present information on future projections and plans tied to the 10- and 30-year sphere horizons and must demonstrate that adequate services can be provided. As part of its review of municipal services, LAFCO is required to prepare a written statement of its determination with respect to each of the following categories:

1. Growth and population projections.
2. The location and characteristics of any disadvantaged unincorporated communities within or contiguous to the sphere of influence.
3. Present and planned capacity of public facilities and adequacy of public services, including infrastructure needs or deficiencies including needs or deficiencies related to sewers, municipal and industrial water, and structural fire protection in any disadvantaged, unincorporated communities within or contiguous to the sphere of influence.
4. Financial ability of agencies to provide services.
5. Status of, and opportunities for, shared facilities.
6. Accountability for community service needs, including governmental structure and operational efficiencies.

The Administrative Draft versions of the MSR and SOI Plan were reviewed, commented and edited by City Departments, the Lathrop Manteca Fire District (LMFD), French Camp McKinley Fire District and San Joaquin LAFCO Staff. This final version of the Lathrop MSR incorporates City Department and San Joaquin LAFCO Staff comments and has been prepared to meet the above determinations required by law.

The MSR affirms the City's and its partnering special districts' ability to provide adequate services to existing and future populations within the City and its SOI. The MSR and SOI Plan are attached to this Staff Report as Attachment 2.

Sphere of Influence

The San Joaquin LAFCO is also required to adopt a Sphere of Influence boundary map for each local governmental agency within its jurisdiction. An SOI is defined as a "plan for the probable physical boundaries and service area of a local agency as determined by LAFCO.

LAFCO’s and local agencies use SOI’s to:

1. Promote orderly growth and urban development.
2. Promote cooperative planning efforts among cities, the county and special districts.
3. Serve as a master plan for future local government reorganization.
4. Guide consideration of proposals and studies for changes or organization and reorganization.

The City’s existing SOI contains two (2) primary unincorporated areas that the City anticipates to annex within the next ten (10) years; one area north of the City’s boundary and one area south. The north SOI areas contain approximately 134-acres located north of Roth Road (east of Pilot Flying J) and west of Interstate 5, west of Manthey Road and north & south of Roth Road. The south SOI area contains approximately 58-acres designated in the General Plan for Service Commercial uses as part of the adopted Lathrop Gateway Business Park Specific Plan. The City is proposing to expand the SOI to include one (1), 10.3-acre property west of the existing northwest SOI boundary. No properties are within the 30-year growth horizon. In total, the proposed SOI contains approximately 197-acres of land, as described in the table below and illustrated on Figure 2-2 on Page 2-6 of the MSR. The MSR and SOI Plan are attached to this Staff Report as Attachment 2.

General Plan Land Use	Acres²	Existing Time Horizon	Proposed Time Horizon¹
Lathrop Gateway Specific Plan Area			
Public/Quasi Public	5	10	10
Service Commercial	58	10	10
Other Areas			
Freeway Commercial	65	10	10
Limited Industrial	69	10	10
Total:	197	--	--

¹ Estimated time horizon for annexation to the City.

² Acreages include public right of way and are based on Lathrop GIS calculations.

CITY MANAGERS REPORT **PAGE 4**
JULY 11, 2022 CITY COUNCIL REGULAR MEETING
MUNICIPAL SERVICE REVIEW UPDATE AND SPHERE OF INFLUENCE PLAN

CEQA REVIEW:

The MSR and SOI Plan are Statutorily Exempt from the California Environmental Quality Act pursuant to CEQA Guidelines Section 15262 "Feasibility and Planning Studies".

RECOMMENDATION:

The Planning Commission and Staff recommend that the City Council adopt a Resolution authorizing staff to submit the Municipal Service Review Update and Sphere of Influence Plan to the San Joaquin Local Agency Formation Commission for review and approval.

FISCAL IMPACT:

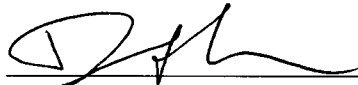
The Municipal Service Review Update and Sphere of Influence Plan was prepared by J.B. Anderson Land Use Planning per Task Order No. 15 for Professional Services between the City of Lathrop and J.B. Anderson Land Use Planning, including preparation of the report.

ATTACHMENTS:

1. Resolution Authorizing Staff to submit the Municipal Service Review Update and Sphere of Influence Plan to the San Joaquin Local Agency Formation Commission for review and approval.
2. Municipal Service Review Update and Sphere of Influence Plan, dated June 2022.
3. Planning Commission Resolution No. 22-3.

CITY MANAGERS REPORT
JULY 11, 2022 CITY COUNCIL REGULAR MEETING
MUNICIPAL SERVICE REVIEW UPDATE AND SPHERE OF INFLUENCE PLAN

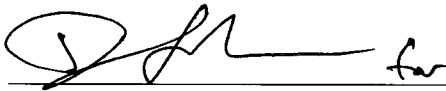
APPROVALS:



David Niskanen
Contract Planner

6/29/2022

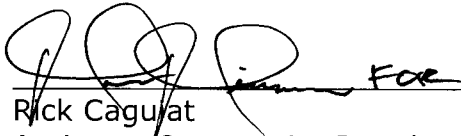
Date



John B. Anderson
Contract Planner

6/29/2022

Date



Rick Cagulat
Assistant Community Development Director

6/29/2022

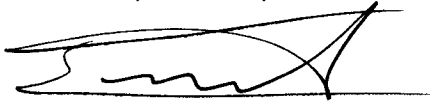
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Mark Meissner
Community Development Director

6/29/2022

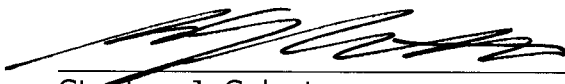
Date



Salvador Navarrete
City Attorney

6-29-2022

Date



Stephen J. Salvatore
City Manager

7.5.22

Date

RESOLUTION NO. 22-

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LATHROP AUTHORIZING STAFF TO SUBMIT THE MUNICIPAL SERVICE REVIEW UPDATE AND SPHERE OF INFLUENCE PLAN TO SAN JOAQUIN LOCAL AGENCY FORMATION COMMISSION FOR REVIEW AND APPROVAL

WHEREAS, the San Joaquin Local Agency Formation Commission requires the City of Lathrop to provide a Municipal Services Review in accordance with the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 (CKH Act) and codified as Government Code (GC) § 56000; and

WHEREAS, the Government Code requires a Municipal Service Review to be prepared for local municipalities every 5 years or whenever a Sphere of Influence is updated; and

WHEREAS, the City of Lathrop’s Municipal Service Review Update has been prepared to meet the update requirement; and

WHEREAS, the City of Lathrop is suggesting minor changes to the 10-year growth horizon that would result in expanding the SOI (10-year growth horizon) by approximately 10.30-acres; and

WHEREAS, in accordance with the California Environmental Quality Act, the City of Lathrop Municipal Service Review Update and Sphere of Influence Plan qualifies for a Statutory Exemption pursuant to Section 15262 “Feasibility and Planning Studies” of the CEQA Guidelines; and

WHEREAS, the City of Lathrop has prepared the proposed Municipal Service Review Update and Sphere of Influence Plan, dated June 2022; and

WHEREAS, the City of Lathrop Planning Commission held a duly noticed public hearing on June 15, 2022, to consider the proposed Municipal Service Review Update and Sphere of Influence Plan and after reviewing and considering all information provided and submitted, and after taking and considering all public testimony adopted Resolution No. 21-3 recommending City Council review and recommendation to submit the Municipal Service Review and Sphere of Influence Plan to the San Joaquin Local Agency Formation Commission; and

WHEREAS, the City Council has utilized its own independent judgement in adopting this Resolution.

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Lathrop hereby authorize staff to submit the Municipal Service Review Update and Sphere of Influence Plan to San Joaquin Local Agency Formation Commission for review and approval, dated June 2022.

The foregoing resolution was passed and adopted this 11th day of July 2022 by the following vote of the City Council, to wit:

AYES:

NOES:

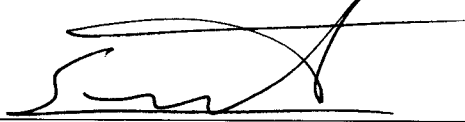
ABSTAIN:

ABSENT:

SIGNED:

Sonny Dhaliwal, Mayor

APPROVED AS TO FORM:



Salvador Navarrete, City Attorney

Teresa Vargas, City Clerk



**MUNICIPAL SERVICE REVIEW AND SPHERE
OF INFLUENCE PLAN**

PUBLIC REVIEW DRAFT

PREPARED BY CITY OF LATHROP
FOR SAN JOAQUIN LAFCO

JUNE 2022



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MUNICIPAL SERVICE REVIEW AND SPHERE OF INFLUENCE PLAN
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EXECUTIVE SUMMARY

The City of Lathrop (City) has prepared this update to the adopted Municipal Services Review (MSR) of 2016 for the San Joaquin Local Agency Formation Commission (LAFCo) in compliance with the 2000 Cortese-Knox-Hertzberg Act, which requires each LAFCo to adopt and have a current MSR for each service provider with a Sphere of Influence (SOI). In addition, San Joaquin LAFCo has adopted "Service Review Policies" December 14, 2012. This MSR complies with these policies as well. This updated Lathrop MSR will be used by San Joaquin LAFCo to expand the Lathrop SOI and to re-align the 10-year growth horizon.

State law and San Joaquin LAFCo Service Review Policies (updated December 14, 2012) require an MSR to make six (6) written determinations. This MSR is organized to provide a section for each of the following determinations:

- ◆ Growth and Population Projections
- ◆ Location and Characteristics of any Disadvantaged Unincorporated Communities within or Contiguous to the Sphere of Influence
- ◆ Present and Planned Capacity for Public Facilities and Adequacy of Public Services, Including Infrastructure Needs or Deficiencies related to sewers, municipal and industrial water, and structural fire protection in any disadvantaged, unincorporated communities within or contiguous to the sphere of influence
- ◆ Financial Ability of the Agency to Provide Service
- ◆ Status of, and Opportunities for, Shared Facilities
- ◆ Accountability for Community Service Needs, including Governmental Structure and Operational Efficiencies

1. SPHERE OF INFLUENCE PLAN

The following factors affirm the City's ability to provide adequate services to existing and future populations within Lathrop's City limits and Sphere of Influence.

Lathrop's existing SOI contains two primary unincorporated areas, one area north of the City's boundary and one area south. The majority of the north area is located north of Roth Road (east of Pilot Flying J) and west of Interstate 5, west of Manthey Road. The City of Lathrop is proposing to expand the adopted SOI to include one (1) property approximately 10.3 acres in size west of the existing SOI boundary. This additional property will accommodate realignment of Manthey Road at Roth Road with a sufficient distance east of Interstate 5 to meet Caltrans intersection spacing requirements. The existing SOI areas in the north are designated for Freeway Commercial (FC) and Limited Industrial (LI) uses.

In addition, there are approximately 58 acres south of the City boundary pre-zoned for service commercial uses, which is part of the approved Lathrop Gateway Business Park Specific Plan. The City's proposed expansion of the ten-year growth horizon would include 10.3 acres west of the Roth/Interstate 5 Interchange, west of the existing SOI boundary. The City would therefore propose no properties in the thirty-year growth horizon.

Chapter 2, Sphere of Influence Plan, includes the four factors (Present and Planned Land Uses, Present and Probable Need for Public Facilities and Service, Present Capacity of Public Facilities and Adequacy of Public Services and Social and Economic Communities of Interest) required by State law for SOIs. The factors discussed in Chapter 2 are regarding the City's ability to provide adequate services to existing and future populations within the amended SOI.

2. DETERMINATIONS

The following six determinations affirm the City's ability to provide adequate services to existing and future populations within the existing Lathrop SOI.

A. Growth and Population Projections

There is a tremendous amount of growth opportunity planned for Lathrop given existing entitlements for several large residential projects and non-residential development anticipated, east of Interstate 5 (I-5), and north and south of Highway 120 at Yosemite Avenue. The recent uptick in the residential housing market has led to the revival of the City's largest master plan community River Islands. River Islands at build-out is anticipated to generate 15,010 homes and 5 million square feet office retail. The Central Lathrop Specific Plan (CLSP) CLSP is anticipated to generate 6,790 new homes and 5 million square feet of retail opportunities along I-5. Phase 1 began construction in 2019 and is expected to generate 1,820 residential units. In total, Growth within the City, over the next 10 years will continue in the major sectors of the City; River Islands, Central Lathrop, Lathrop Gateway Business Park and South Lathrop.

The City Council approved the South Lathrop Specific Plan which is 315 acres in total with 246 acres of light industrial uses, 10 acres of commercial uses, 31.5 acres of open space and 27 acres of roads and quasi-public uses. The South Lathrop Specific Plan was annexed into the City of Lathrop in 2016. The Lathrop Gateway Business Park Specific Plan is a commercial and industrial specific plan that was annexed into the City in 2012 and in 2016. The project includes approximately 167 acres of limited industrial, 83 acres of service commercial, and 57 acres of office and commercial retail uses. The City is also currently processing a request by Singh Petroleum on the property westerly of the Roth Road/I-5 Interchange to allow a truck travel center on the south side of Roth Road, west of I-5. The Singh Petroleum project will ultimately result in a request for annexation by the City of a total of approximately 21.7 acres of land.

B. Location and Characteristics of any Disadvantaged Unincorporated Communities within or Contiguous to the Sphere of Influence

SB 244 requires the identification and description of all Disadvantaged Unincorporated Communities" (DUC's) located within or contiguous to the existing sphere of influence of cities and special districts that provide fire protection, sewer, and/or water services. Disadvantaged unincorporated communities are defined as inhabited unincorporated areas with an annual median household income that is 80% or less than the statewide annual median household income. The identified disadvantaged unincorporated communities are required to be addressed by LAFCo when:

- Considering a City Annexation proposal involving 10 acres or more with an existing disadvantaged unincorporated community contiguous to the proposed area; and

- Approving sphere of influence and municipal service review determinations associated with the updated or established sphere of influence for local agencies subject to SB 244 requirements.

SJ LAFCo has identified the French Camp DUC as part of their development of modified Sphere of Influence policies adopted December 14, 2012. The French Camp DUC has three (3) Districts and District 3 adjoins the Lathrop Sphere of Influence to the north of Roth Road. Based on an aerial review, confirmed by a physical windshield survey, the area in question adjacent to the Lathrop SOI contains a mixture of industrial and large rural ranchette uses and does not contain compact urban development lacking municipal services. We are unaware of any failing water and sewer infrastructure in the area. The proposed growth horizon changes involve lands westerly of the Union Pacific Railroad Tracks and the DUC area immediately north of the proposed change is used for industrial purposes. Therefore, the requirement to consider extending services to this area appears to be unnecessary.

C. Present and Planned Capacity for Public Facilities and Adequacy of Public Services, Including Infrastructure Needs and Deficiencies

1. Fire Protection

To meet the 3-4 minute standard response time as outlined in the General Plan, the Lathrop-Manteca Fire District (LMFD) would have to expand their number of fire stations and personnel. This has been partially accounted for with the most recent construction of Fire Station #35 in 2019. Fire Station #35, located at 19001 Somerston Parkway in the River Islands development, was built in anticipation of future development projects and their fire protection needs. LMFD has developed a master plan adopted in 2018 to provide adequate coverage for the potential urban growth of the City. The master planning effort undertaken by the District will aid with efforts to anticipated future fire protection services necessary for Lathrop City limits and SOI. The master plan and financing strategies suggest the need for a total of three (3) new fire stations.

The City of Lathrop and LMFD will work cooperatively to ensure new development pays its fair share of facilities and manpower associated with new growth. The imposition of Fire Mitigation Fees and participation in fire services Community Facilities District (CFD) combined with property tax and Measure C funds provide the financial tools necessary to guarantee capacity is available.

2. Law Enforcement

The proposed development projects in the City would result in additional demands for police service. Capital costs for new facilities and equipment would be funded through development impact fees and the operational costs would be funded through the increased tax base and the imposition of a police services Community Facilities District (CFD). In accordance with the General Plan, a new police station was constructed in River Islands to meet future law enforcement demand throughout the City and SOI. The new Police Station is located on River Islands Parkway. This new police station will replace the temporary station located in French Camp currently being utilized by Lathrop Police Services.

At the March 22, 2021, Special City Council Meeting, Council directed City staff to create Capital Improvement Project CG 21-11, to begin the creation of a new Lathrop Police Department and implement the transition of law enforcement services from the San Joaquin County Sheriff to the City. The new Police Department identifies 46 new sworn and non-sworn positions and on May 10, 2021, the City approved a Master Consulting Services Agreement with CPS HR Consulting (CPS) to begin recruitment of personnel for the new City of Lathrop Police Department and authorized the creation of a new Police Chief Position. The City continues to recruit for the various levels of staffing, purchase necessary equipment, such as Police vehicles, and coordination with other jurisdictions for the purpose of evidence storage and 911 operations. The Lathrop Police Department will initiate operations on July 1, 2022.

The Police Department has 24 sworn officers including 1 Lieutenant, 2 Sergeants, 2 Detectives, 19 Deputy Sheriffs, and 3 civilian staff members. If needed, additional assistance can be summoned under a mutual aid agreement with surrounding cities and the County. Existing police staffing levels in the City are approximately 1.18 officers per 1,000 residents. The current City Wide Priority 1 average response time is 4 minutes.

3. Water Supply, Conservation and Treatment

The City currently uses both surface water and groundwater as the water supply source. The City's most recent water supply planning documents are the 2018 Water System Master Plan and the 2020 Urban Water Management Plan (UWMP). These water studies evaluate existing and anticipated supplies. The results provide alternatives for additional sources of water to meet build-out demands within the City and future development suggested in the SOI.

Groundwater treatment for Total Dissolved Solids (TDS) removal is expensive. Therefore, alternative sources and alternative water management practices were analyzed. The City identified ten water supply and management alternatives which could be implemented to compensate for the limited use of groundwater. The City plans to implement an optimized combination of these alternatives to ensure reliable water supplies for the future. The recommended water system improvements to meet the City's future demands include Well 21 WTF Phase 2 improvements, installation of backup power at SSJID Turnout, SCWSP Phase 2 Improvements and Expansion of SSJID turnout capacity from 5.1 mgd to 11.5 mgd. According to the Urban Water Management Plan, the City would have a net surplus of 1,317 acre feet of water in 2045, plus the non-potable water supply generated from waste water recycling.

4. Wastewater Collection and Treatment

Wastewater from the City is currently treated at the Lathrop Consolidated Treatment Facility (LCTF) and the Manteca-Lathrop Water Quality Control Facility (WQCF). The City owns LCTF and 14.7 percent of the WQCF by contract. The City's Wastewater System Master Plan (prepared in 2019), the 2020 Urban Water Management Plan, and CV-RWQCB Order Number R5-2016-0028-01 are the primary documents that outline long term strategy for meeting future discharge and capacity requirements for a planning horizon that extends to build-out.

The LCTF has a current capacity of 2.5 MGD. The City has plans to increase the treatment capacity, and improve operational flexibility of LCTF. The City has planned for a total combined treatment capacity at build-out of 7.45 MGD of which 6.0 MGD would be processed by LCTF

and the balance processed by the Manteca-Lathrop WQCF. A total combined treatment capacity is planned by the City at build-out of 11.9 MGD through a combination of expansions at the LCTF and WQCF. The 11.9 MGD of capacity would be able to adequately serve major planned development within the City and SOI. The City's current WDR from the CV-RWQCB limits the treatment capacity of the City to 6.0 MGD.

5. Storm Water Drainage

The City has developed a Storm Water Management Plan, Best Management Practices (BMPs), and Storm water Development Standards to address storm water quality within the City and meet the Clean Water Act National Pollutant Discharge Elimination System (NPDES) requirements. The BMPs are intended to maintain surface water quality discharged from the City. New development within the City is required to comply with these requirements. The City is also responsible for monitoring and reporting on BMPs. The Storm water Development Standards specify design requirements to be used during development design that, in turn, met the NPDES requirements for the City.

Any significant urban expansion would require major additions to the City's storm water collection system. The General Plan requires that new development must address storm water issues and mitigate increased storm water runoff. Additionally, development is required to construct storm water infrastructure such as curbs, gutters, and detention basins. These requirements ensure that adequate infrastructure would be in place at build-out within the City limits and SOI. New development would be required to prepare a drainage master plan to serve as addendums to previous master plans.

To ensure that appropriate funding is available when public services (e.g., law enforcement and fire protection) and water, wastewater and storm water drainage infrastructure are needed, developers are required through Development Agreements to cover all the costs of needed infrastructure upfront even if they are only responsible for a portion of cost. Developers are then reimbursed at a later time (e.g., when additional development fees are collected) for any payments in excess of their responsibility.

6. SB 5 – 200 Year Flood Protection

RD 17 created a Joint Powers Authority that included San Joaquin County, Stockton, Manteca and Lathrop to issue bonds to fund the local share of Phase 1-3 Improvements to the RD 17 levees. Lathrop coordinated with RD 17 and the other cities and the County to update the San Joaquin Area Flood Control Agency (SJAFCA) JPA to add Lathrop and Manteca to that JPA, to fund the local share of the needed Urban Level of Protection (ULOP) improvements to the RD 17 levees, to adopt development impact fee programs and/or exactions paid and advanced from property owners in areas of entitled and planned development within RD17, a new Overlay Assessment District and a new Enhanced Infrastructure Financing District. Initially, Lathrop and Manteca funded the required Urban Levee Design Criteria analysis of the RD 17 levees, identified the 200-year floodplain, calculated an estimated cost to provide the ULOP improvements, and requested State funds for the State share of this work. The State Legislature passed Assembly Bill 838 in 2020 to extend the deadline for SJAFCA to complete the ULOP improvements, from 2025 to 2028. Lathrop will continue to work with all public agencies within SJAFCA to provide for final design and construction of ULOP improvements

that will allow findings of Adequate Progress toward providing ULOP as the improvements are constructed.

Financial Ability of Agency to Provide Service

The City receives funds for the provision of public services through development fees, property taxes, and connection and usage fees. As land is developed within the City or annexed into the City from the SOI, these fees apply. The cost of providing on-going services for annexed land is offset by the increased tax base provided by new development. Any shortfall in required service costs is covered by Community Facilities Districts (CFD's) that impose a supplemental tax on the new properties. The City has budgeted for current and future expenses, debts and revenues. The City of Lathrop's financial statements show that they are fiscally sound. The City will continue to manage and report their financial condition on an annual basis.

Moreover, as discussed above, the General Plan requires new development to pay its fair share to offset capital, maintenance, and operating costs for law enforcement, water, wastewater, and storm drain. The City's Department of Public Works, Finance, Planning, and Building are responsible for continuous oversight that the fee structure is adequate. Capital Facilities Fees were updated in 2018. Additionally, Capital Facilities Fees were created for the South Lathrop Specific Plan in 2017 and for the Lathrop Gateway Business Park in 2020.

D. Status of Opportunities for Shared Facilities

The City has existing and planned shared facilities, both within the City and through relationships with other service providers, including the City of Manteca and San Joaquin County. These shared facilities include fire protection, law enforcement, water supply and wastewater collection and treatment and a need for improvements to levees.

Multiple planning processes are in place to identify future opportunities for shared facilities that would improve levels of service in a cost effective manner, and contribute to meeting General Plan goals. These planning processes include the City's annual budgeting process, and planning studies for utilities (e.g., water and wastewater management plans) and processes to identify deficiencies in fire and law enforcement services. It is through these processes that the City will continue to monitor and assess whether future opportunities for shared facilities will improve levels of service in a cost-effective manner.

E. Accountability for Community Service Needs, Including Governmental Structure and Operational Efficiencies

The City's ability to serve the anticipated growth within the existing SOI is not expected to have a significant effect on the City's governmental structure or its ability to provide the required services. The areas within the City's SOI are either agricultural/open space or designated for industrial/commercial use and, as reported in Chapter 3 of this MSR, can be adequately served by the City. In addition, mechanisms are in place within the City's departments to effectively provide public participation in the planning and development process to address future growth within the SOI. The City will continue to work with service providers and neighboring municipalities, such as the South San Joaquin Irrigation District and the City of Manteca, to address government structure options to provide efficient and cost-effective public facilities and services.

The City's use of its budget process and long-range infrastructure planning processes ensure that it is able to provide directly, and through contract, adequate levels of service in a cost-effective manner within its service areas. Long-term planning processes include capital improvement plans, urban water management plan, wastewater management plan and developer fee review. Contribution to these planning processes by City departments, as well as community input, will ensure management effectiveness.

The City has demonstrated the ability to work with other service providers and municipalities to ensure that adequate services are provided in a cost effective and efficient manner. Efforts to ensure effective government structure for the provision of public services and utilities demonstrates the City's foresight to plan for future services needed for potential growth within the SOI, as well as for the planned development and population increases anticipated within the City. Assuming the City continues to evaluate existing government structure and seek opportunities for improvement, no significant barriers are expected in regard to government structure during the ten- and thirty-year planning horizons.

**CITY OF LATHROP
MUNICIPAL SERVICES REVIEW AND SPHERE OF INFLUENCE AMENDMENT
EXECUTIVE SUMMARY**

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1. INTRODUCTION

The City of Lathrop (City) has prepared this Municipal Service Review (MSR) for the San Joaquin Local Agency Formation Commission (LAFCo) in compliance with the 2000 Cortese-Knox-Hertzberg Act, which requires each LAFCo to adopt and have a current MSR for each service provider with a Sphere of Influence (SOI). This MSR will be used by San Joaquin LAFCo to consider amendments to the Lathrop SOI consistent with the City's 1991 General Plan, as amended through June 2021 and to re-align the 10-year growth horizon.

State law and San Joaquin LAFCo Service Review Policies (updated December 14, 2012) require an MSR to make six (6) written determinations. This MSR is organized to provide a section for each of the following determinations:

- ◆ Growth and Population Projections
- ◆ Location and Characteristics of any Disadvantaged Unincorporated Communities within or Contiguous to the Sphere of Influence
- ◆ Present and Planned Capacity for Public Facilities and Adequacy of Public Services, Including Infrastructure Needs or Deficiencies related to sewers, municipal and industrial water, and structural fire protection in any disadvantaged, unincorporated communities within or contiguous to the sphere of influence
- ◆ Financial Ability of the Agency to Provide Service
- ◆ Status of, and Opportunities for, Shared Facilities
- ◆ Accountability for Community Service Needs, including Governmental Structure and Operational Efficiencies

A. LAFCo and the Sphere of Influence

The primary role of LAFCo is to implement the 2000 Cortese-Knox-Hertzberg Act consistent with local conditions and circumstances (Government Code Section 56000 et seq.). According to the 2000 Cortese-Knox-Hertzberg Act, the purpose of LAFCo is to:

- ◆ Promote orderly growth and urban development
- ◆ Promote cooperative planning efforts among cities, the county, and special districts to address concerns regarding land use and development standards, premature conversion of agricultural and open space lands, efficient provisions of services, and discouragement of urban sprawl
- ◆ Serve as a master plan for future local government reorganization by providing long-range guidelines for efficient provision of public services
- ◆ Guide consideration of proposal and studies for changes of organization and reorganization

An SOI is defined as a “plan for the probable physical boundaries and service area of a local agency, as determined by the Commission” (Government Code Section 56076). In simple terms, an SOI is a planning boundary within which a city or district anticipates to grow over time.

CITY OF LATHROP
MUNICIPAL SERVICES REVIEW AND SPHERE OF INFLUENCE AMENDMENT
SPHERE OF INFLUENCE PLAN

The purpose of an SOI is to encourage “logical and orderly development and coordination of local government agencies so as to advantageously provide for the present and future needs of the county and its communities.” SOI’s serve a similar function for LAFCo determinations as general plans do for cities and counties.

An MSR must be prepared and updated to establish, update or confirm an existing SOI, and the MSR must address the six determinations previously outlined. LAFCo is required to prepare the MSR and adopt written determinations either prior to, or in conjunction with, any action to establish or update an SOI. Adopted LAFCo policies emphasize the use of existing plans, data and information currently available for preparation of MSRs rather, than requiring preparation of new service documents.

San Joaquin LAFCo’s procedural guidelines adopted December 14, 2012, require documentation through preparation of an MSR of the City’s ability to meet the requirements of the 2000 Cortese-Knox-Hertzberg Act. The Sphere Plan, along with this updated MSR and the City’s 1991 General Plan, provide the basis for consideration of amendments to the City’s existing SOI.

B. California Environmental Quality Act (CEQA)

The update to Lathrop’s MSR is not defined as a “Project” under CEQA; however, the proposed amendment to the SOI is subject to CEQA. The City of Lathrop intends to file a Notice of Exemption pursuant to Section 15262 “Feasibility and Planning Studies” for the proposed minor adjustments to the City’s 10-year growth horizon.

2. SPHERE OF INFLUENCE PLAN

The Sphere of Influence (SOI) Plan for the City of Lathrop (City) described in this chapter analyzes the City's ability to serve existing and future residents within the existing SOI. LAFCo is responsible for the sufficiency of the documentation and the SOI Plan's consistency with State law and LAFCo policy. In reviewing Lathrop's MSR update and SOI, LAFCo must consider and prepare determinations for the following four factors pursuant to Government Code Section 56425 of the 2000 Cortese-Knox-Hertzberg Act:

- ◆ Present and planned land uses in the area, including agricultural and open space lands
- ◆ Present and probable need for public facilities and services in the area
- ◆ Present capacity of public facilities and adequacy of public services that the agency provides or is authorized to provide
- ◆ Existence of any social or economic communities of interest in the area if the commission determines that they are relevant to the agency

In order to consider Lathrop's SOI request, LAFCo is required to conduct a review of municipal services provided within the City and existing SOI. The standards, policies and procedures for service reviews are contained in San Joaquin LAFCo's policies and procedures. San Joaquin LAFCo requires that the SOI Plan include maps and explanatory text that describe the boundary of the service area and the City's sphere. The SOI Plan must be consistent with the determinations of the Municipal Service Review (MSR).

San Joaquin LAFCo is being asked to consider Lathrop's adjusted SOI boundary at this time in conjunction with its review of the updated MSR. Detailed determinations as to the City's ability to provide adequate services to existing and future residents within the existing SOI are contained in subsequent chapters of this MSR.

Lathrop's existing SOI contains two primary unincorporated areas, one area north of the City's boundary and one area south. The majority of the north area is located north of Roth Road (east of Pilot Flying J) and west of Interstate 5, west of Manthey Road and north/south of Roth Road. The City of Lathrop is proposing to expand the adopted SOI to include one (1) property west of the existing SOI boundary. The existing SOI areas are designated for Service Commercial (SC), Freeway Commercial (FC) and Light Industrial (LI) uses.

In addition, there are approximately 58 acres south of the City boundary pre-zoned for Service Commercial (CS), which is part of the approved Lathrop Gateway Business Park Specific Plan.

The City's proposed ten-year growth horizon would include 10.30 acres westerly of the Roth/Interstate 5 Intersection, west of the existing SOI boundary. No properties are within the thirty-year growth horizon.

CITY OF LATHROP
 MUNICIPAL SERVICES REVIEW AND SPHERE OF INFLUENCE AMENDMENT
 SPHERE OF INFLUENCE PLAN

Figure 2-1 (Existing City Limits and SOI)

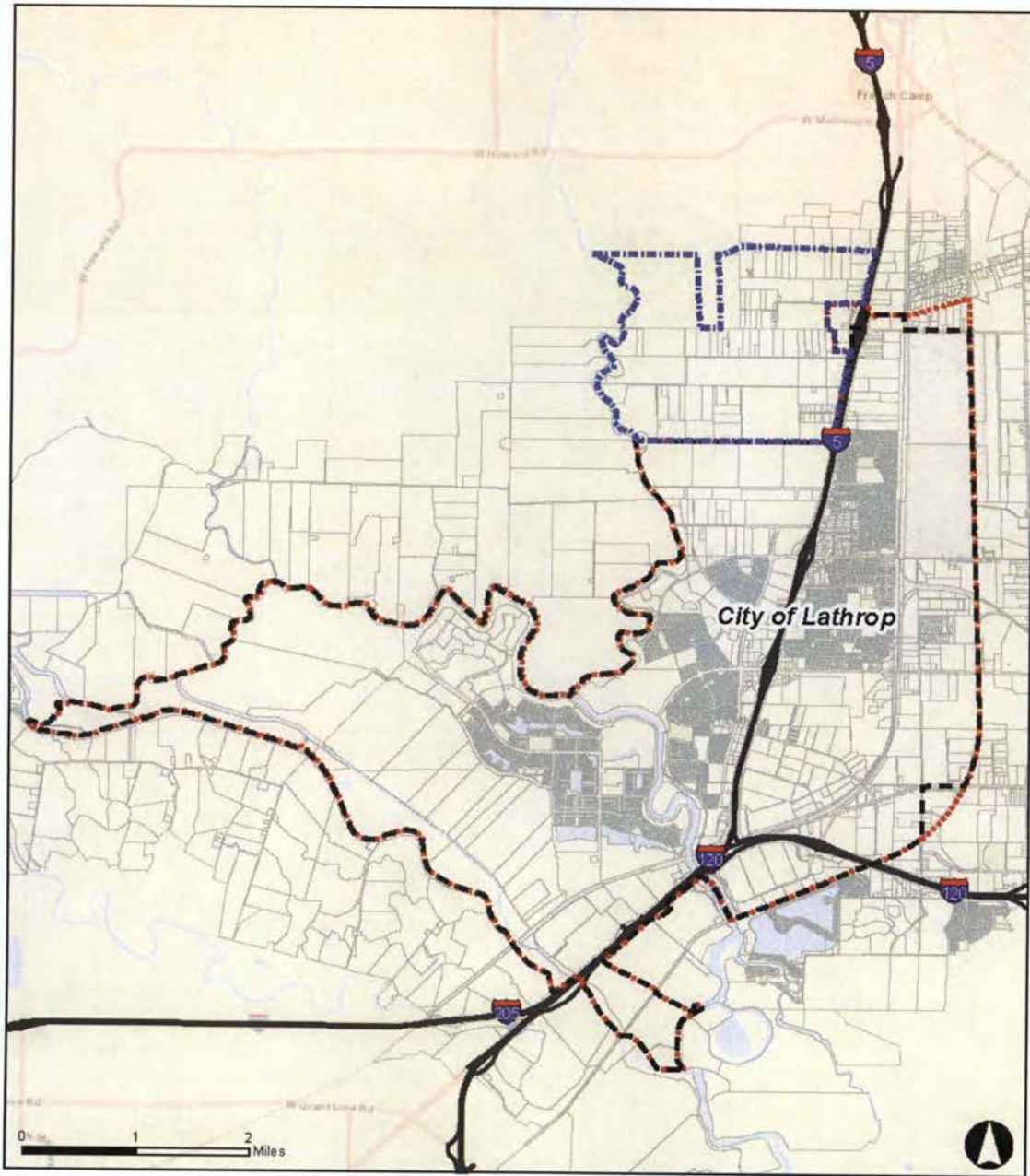


FIGURE: 2-1



Existing City Limits and SOI
City of Lathrop

- Area of Interest
- Sphere of Influence
- City Limit
- Parcel

Disclaimer: Data shown may not be accurate and is for mapping purposes only. Contact the City for more information.

CITY OF LATHROP
MUNICIPAL SERVICES REVIEW AND SPHERE OF INFLUENCE AMENDMENT
SPHERE OF INFLUENCE PLAN

The Lathrop General Plan designates a small area north of the City limits northerly of Roth Road for Light Industrial uses and west of I-5 for Freeway Commercial uses. The City's ultimate land use intended in its SOI is consistent with the San Joaquin County General Plan and the State's Delta Plan of 2013.

South of Lathrop City boundary is an additional 63 acres as part of the Lathrop Gateway Business Park Specific Plan. The 63 acres are pre-zoned for service commercial and public/quasi-public uses. The approved South Lathrop Specific Plan annexation, comprised of 315 acres and a portion of the Lathrop Gateway Business Park Specific Plan (99 acres), were annexed to the City of Lathrop in 2016. In total, the City's SOI contains 197 acres of land designated on the Lathrop General Plan for a variety of Industrial and Commercial uses. Please refer to Figure 2-2, General Plan designations for the SOI. Table 2-1 (SOI Capacity) provides a summary of the land uses, acreages, and modified time horizon for annexation for the areas within the City's SOI.

CITY OF LATHROP
MUNICIPAL SERVICES REVIEW AND SPHERE OF INFLUENCE AMENDMENT
SPHERE OF INFLUENCE PLAN

Figure 2-2 (Sphere of Influence Land Use Designations)

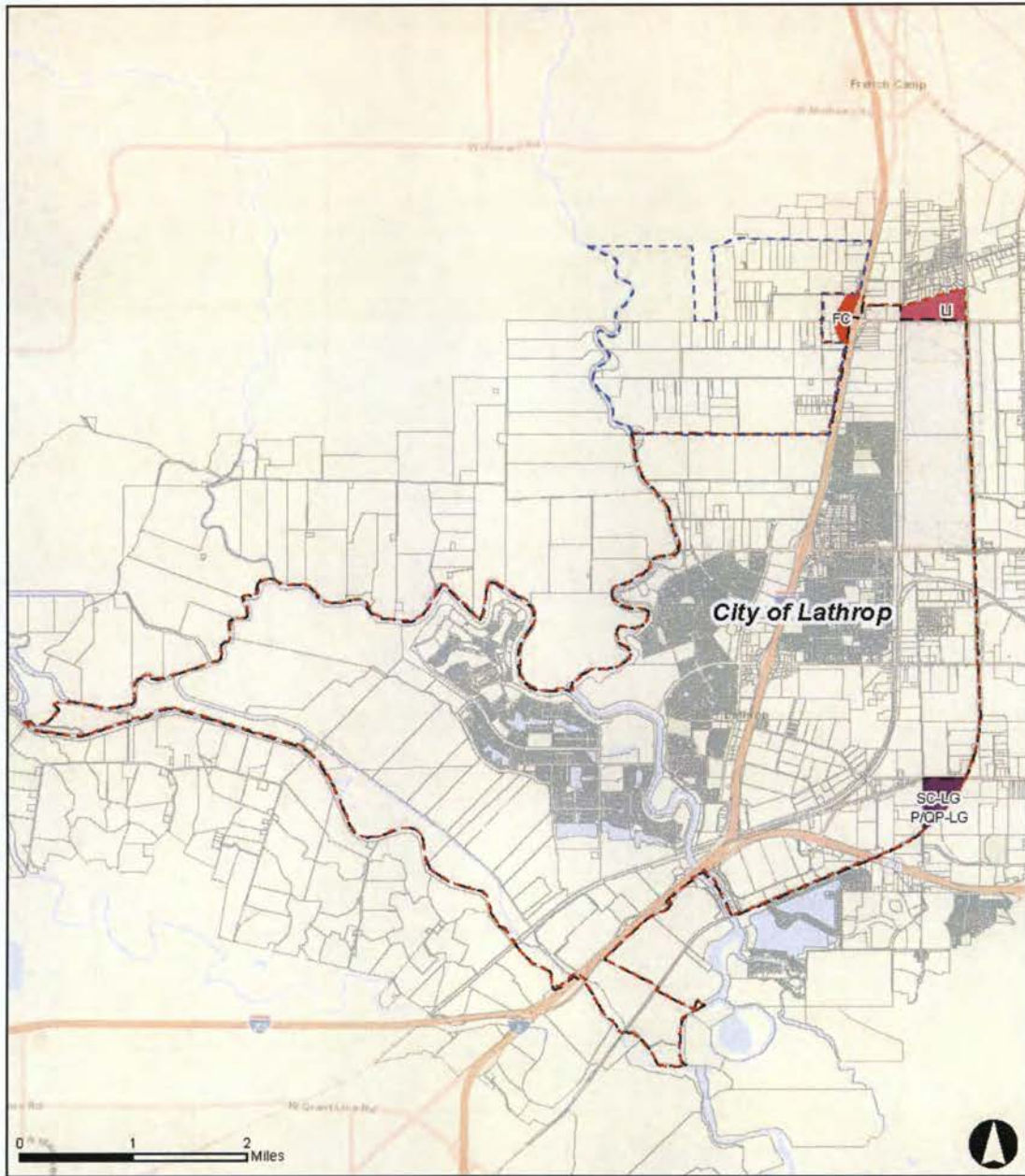



FIGURE: 2-2



Sphere of Influence Land Use Designations
City of Lathrop

<ul style="list-style-type: none"> Area of Interest Sphere of Influence City Limits Parcels 	<p>City Proper</p> <ul style="list-style-type: none"> FC, Freeway Commercial LI, Limited Industrial <p>Lathrop Gateway</p> <ul style="list-style-type: none"> P/OP-LG, Public/Quasi Public Facilities SC-LG, Service Commercial
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Disclaimer: Data shown may not be accurate and is for mapping purposes only. Contact the City for more information.

Table 2-1: Proposed SOI Capacity (Does not include lands in the City Limits)

General Plan Land Use	Acres ²	Existing Time Horizon	Proposed Time Horizon ¹
Lathrop Gateway Specific Plan Area			
Public/Quasi Public	5	10	10
Service Commercial	58	10	10
Other Areas			
Freeway Commercial	65	10	10
Limited Industrial	69	10	10
Total:	197	--	--
¹ Estimated time horizon for annexation to the City. ² Acreages include public right of way and are based on Lathrop GIS calculations.			

A. Factors

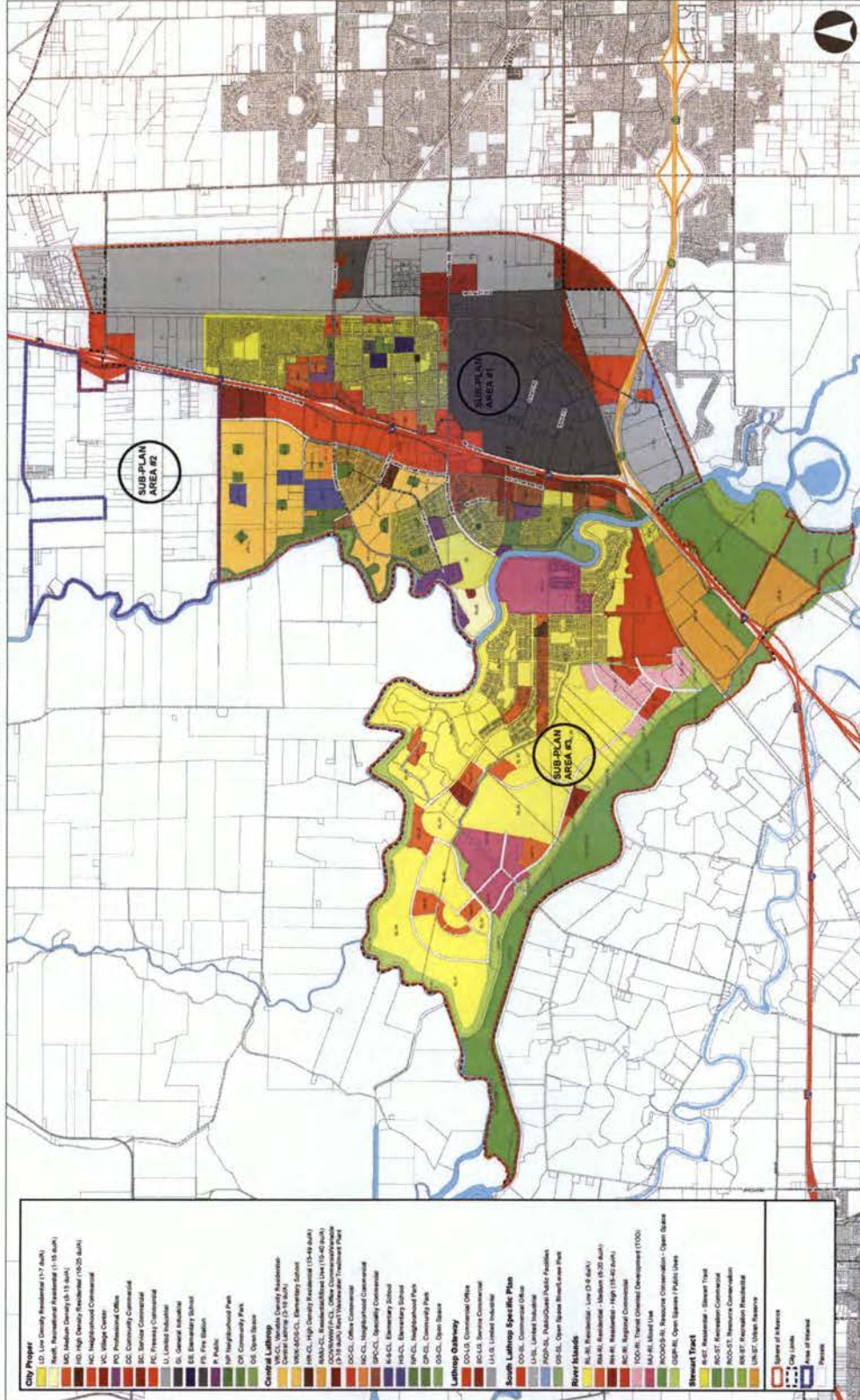
This section includes the four factors required by State law for SOI's. The proposed SOI Plan does propose changes to the existing SOI, the determinations presented below discuss the City's ability to provide adequate services to existing and future populations within the proposed SOI.

1. Present and Planned Land Uses

Present and planned land uses are appropriate for serving existing and future residents of the City. The General Plan's main concept is the redevelopment and expansion of the City as a "New Town." Planned land uses within the City include low, medium and high density residential, office, retail, industrial, commercial and agricultural/open space. Figure 2-3 (General Plan Land Use Map) illustrates the City's current General Plan Land Use Designations.

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Figure 2-3 (General Plan Land Use Map)



Date: 3/14/2022



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Agricultural Preservation

The Lathrop General Plan includes goals, policies and implementing programs aimed at managing growth and conserving open space and agricultural land. There are three parcels that have active Williamson Act contracts in the City of Lathrop, Assessor's Parcel No's 191-190-01, -72 and 213-280-09 (refer to Figure 2-4, Existing Williamson Act Contracts). These parcels have maintained Williamson Act contracts since 1973 and have maintained this status to the present time. These Williamson Act parcels were included in the West Lathrop Specific Plan that was annexed into the City of Lathrop on October 7, 1997. The City SOI does contain lands which have been identified as Important Farm Land and designated as Prime Agricultural, lands of State Wide Significance, lands of Unique Characteristics and lands of Local Significance.

The preservation of agricultural lands was also enhanced during the previous 2016 MSR update by re-designating approximately 2,101 acres in the SOI as an "Area of Interest" and the same area being part of the Delta Plan adopted by the State of California in 2016. Delta Plan Policy DP-P1 requires new development within the Secondary Zone of the Delta to be limited to areas already designated for residential, commercial or industrial uses in the City and County General Plans in effect as of the date of the Delta Plan's adoption, which was May 16, 2013. In the case of the Area of Interest, a majority of the approximately 2,101 acres was designated on the San Joaquin County General Plan as Agriculture at the time of the Delta Plan's adoption.

City of Lathrop Municipal Code-Agricultural Land Preservation (Title 15.48.040)

The City of Lathrop Right-to-Farm Ordinance (15.48.030) of the City's Agricultural Land Preservation Ordinance (15.48.040), was adopted in 1991 to conserve and protect agricultural operations in the City and protect adjacent agricultural landowners from nuisance complaints related to cultivation, irrigation, spraying, fertilizing, and other activities related to normal agricultural operations. A disclosure statement is required whenever adjacent property is sold or building permit application is submitted, notifying the prospective buyer/applicant of adjacent agricultural land and possible discomforts and nuisance factors related to agricultural operations. The focus of the ordinance is to reduce the loss of agricultural resources in the City by clarifying the circumstances under which agricultural operations may be considered a nuisance.

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Figure 2-4 (Existing Williamson Act Contracts)

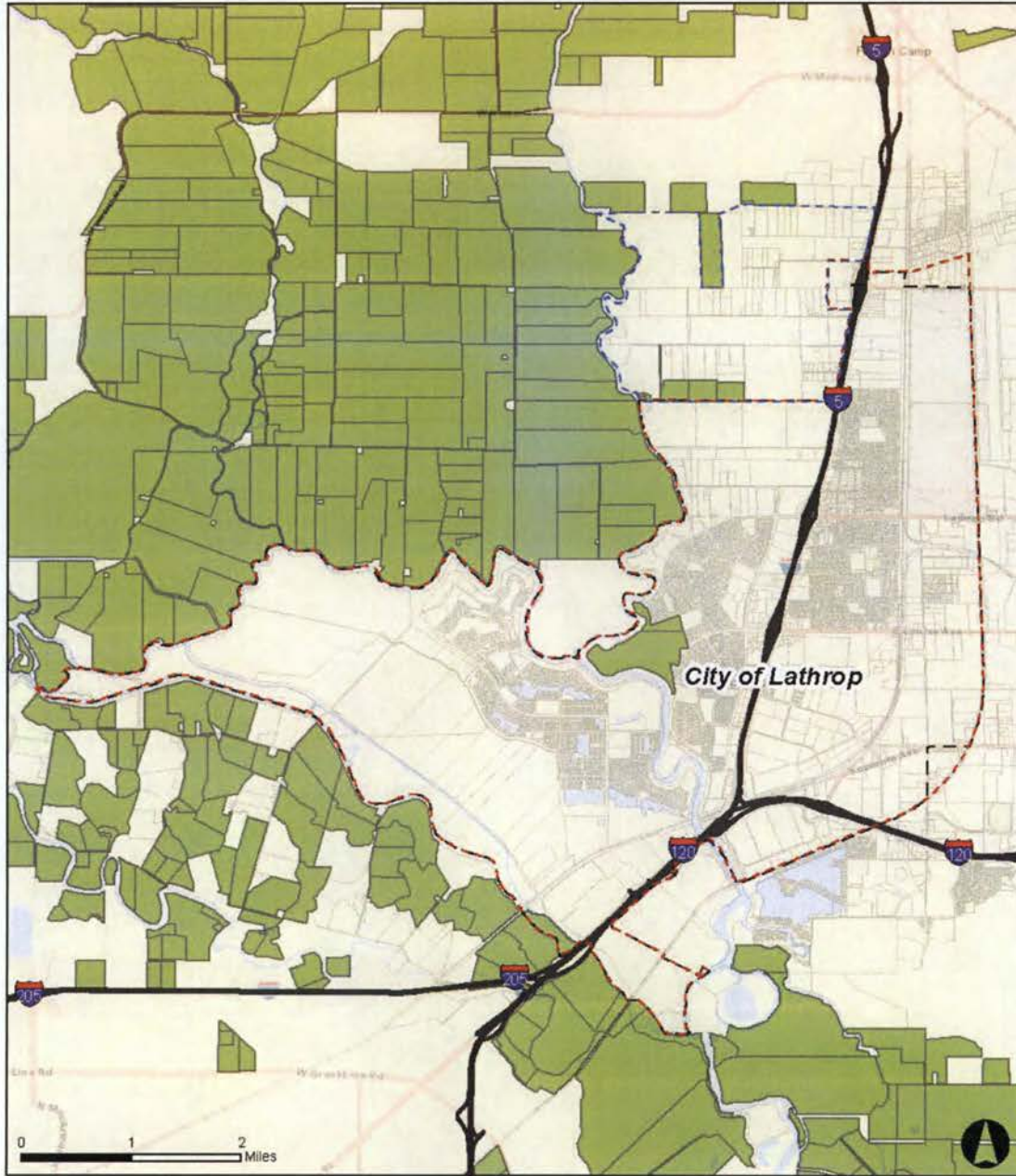


FIGURE: 2-4



Williamson Act Parcels
City of Lathrop

- Area of Interest
- Sphere of Influence
- City Limits
- Parcels
- Williamson Act

Disclaimer: Data shown may not be accurate and is for mapping purposes only. Contact the City for more information.

San Joaquin County Multi-Species Habitat Conservation and Open Space Plan (SJMSCP)

The San Joaquin County Multi Species Habitat Conservation and Open Space Plan (SJMSCP) provide comprehensive measures for compensation and avoidance of impacts on various biological resources, which includes ancillary benefits to agricultural resources. For instance, many of the habitat easements that are purchased or facilitated by the SJMSCP program are targeted for the protection of Swainson's hawk or other sensitive species habitat that are dependent on agricultural lands (i.e. alfalfa and row crops). The biological mitigation for these species through the SJMSCP includes the purchase of certain conservation easements for habitat purposes. The conservation easements are placed over agricultural land, such as alfalfa and row crops (not vines or orchards). As such, the SLSP fees paid to SJCOG as administrator of the SJMSCP will result in the preservation of agricultural lands in perpetuity.

City of Lathrop Agricultural Mitigation

The City of Lathrop adopted an agricultural mitigation program in 2005, as a result of the settlement of a water transfer lawsuit against the cities of Lathrop, Manteca, and Tracy by the Sierra Club. The mitigation program adopted by the City of Lathrop required that future development pay \$2,000/acre for agricultural mitigation. Half of the mitigation (\$1,000/acre) will be paid to the Central Valley Farmland Trust (CVFT). The other \$1,000/acre will be collected by the City of Lathrop and may be passed to the CVFT or other trust, or may be retained by the City of Lathrop to be applied to local easements or other agricultural mitigation. This fee structure included an automatic escalator, so the fee as of July 1, 2021, is \$3,026 per acre.

Since 2005 the City of Lathrop has entered into several Settlement Agreements related to Agricultural Mitigation which is summarized below:

1. River Islands was required to pay \$2,759 per acre.
2. Central Lathrop Specific Plan (CLSP) projects are required to pay \$4,539 per acre.
3. All other developments in the City are required to pay \$3,026 per acre.

These Agricultural Mitigation amounts discussed above are in addition to fees imposed as part of the San Joaquin Multi-Species Conservation Plan (SJMSCP). The adopted SJMSCP includes a commitment to spend 75% of the dollars collected on lands which would benefit agricultural resources. The SJMSCP fee amounts to approximately \$17,363 per acre (2021 Agriculture Fee Category), meaning \$13,022 per acre is assigned to purchase easements on lands with Agricultural Resources. The SJMSCP fees are considered a separate Mitigation Fee obligation from the Agricultural Mitigation fees, but in many cases serve the same purpose. The SJMSCP is a voluntary program in lieu of conducting independent biological assessments. Most development proponents chose to comply with the SJMSCP.

Locally, the agricultural mitigation fees in San Joaquin County are as follows: San Joaquin County \$3,037.08 per acre ; City of Stockton \$14,352 per acre (single-family residential) ; City of Manteca \$2,909.65 per acre; City of Tracy \$3,037.08 and, City of Lodi requires a one-to-one replacement for all lands removed from agricultural production.

Development in the City of Lathrop and Pending Developments

The City of Lathrop has a number of large development projects planned for the City. The approved and/or pending projects are illustrated below in Figure 2.5 and include:

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Figure 2-5 (Existing and Pending Developments)

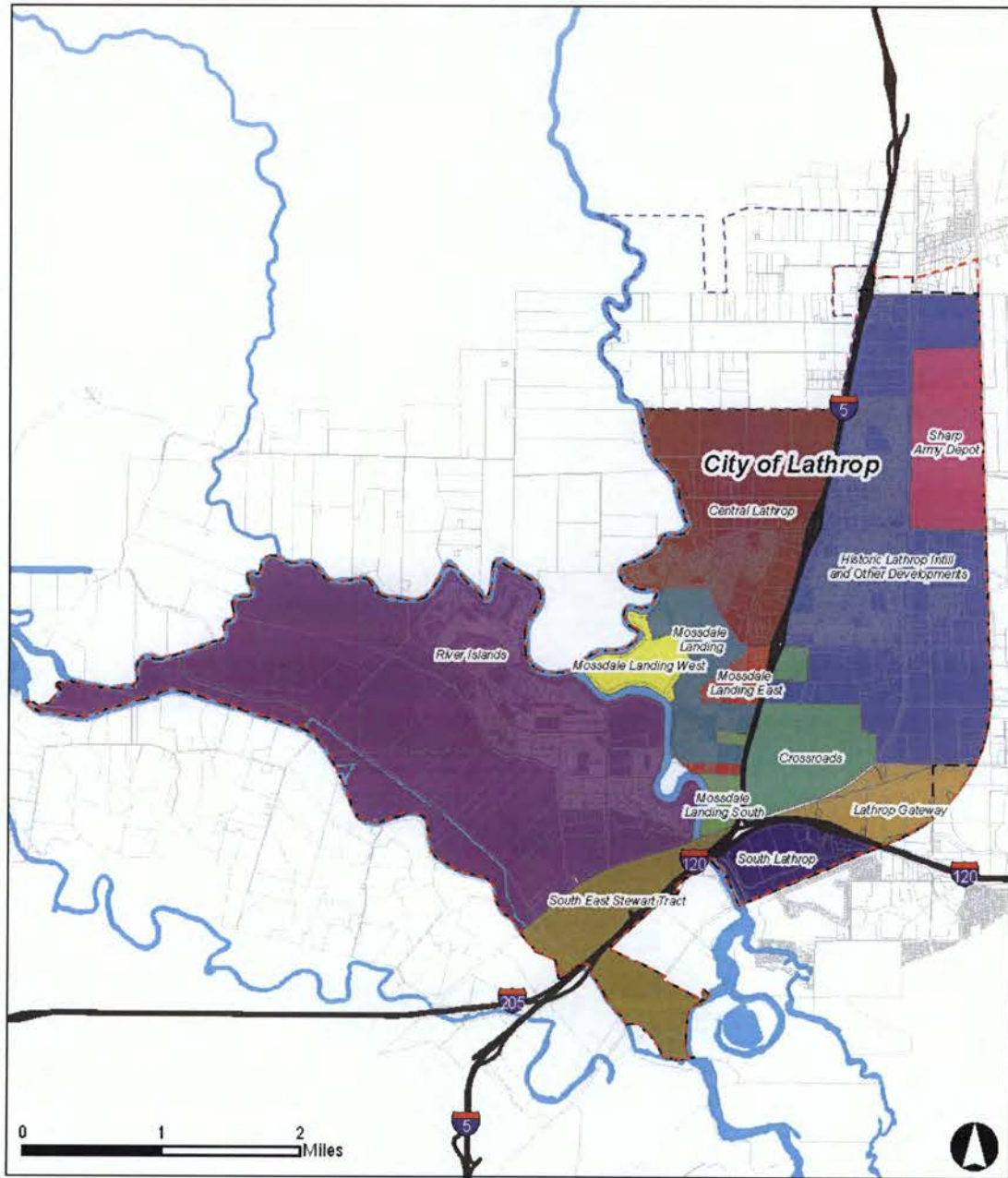


FIGURE:

Existing and Pending Developments

City of Lathrop

City of Lathrop	Mossdale Landing West	Mossdale Landing East	Mossdale Landing South	River Islands	South Lathrop
Central Lathrop	Crossroads	Lathrop Gateway	South East Stewart Tract	Historic Lathrop Int'l and Other Developments	Sharp Army Depot
City Limits	State of Oregon	Sphere of Influence	Proposed	Lathrop Development Area 1	Lathrop Development Area 2
Lathrop Gateway	South Lathrop	South East Stewart Tract	South Lathrop	South East Stewart Tract	South Lathrop

Disclaimer: Data shown may not be accurate and is for mapping purposes only. Contact the City for more information.

◆ River Islands

The 4,995-acre River Islands development is located west of the San Joaquin River and east of Paradise Cut on land known as the Stewart Tract. The development includes a mixture of low, medium, and high-density residential uses, employment center, mixed use development areas, a transit-oriented development mixed use area, active and passive parks, schools, fire and police stations. River Islands is anticipated to be developed in two phases. Phase 1 includes 4,284 total residential units, a 154 acre employment center, 95 acres of Town Center, a police station, two schools, 13 lakes, and 98.6 acres of parks. Modifications to Phase 2 were approved by City Council in June 2021, that include additional multi-family dwellings (condominiums, apartments, etc.) and additional attached single-family residences similar to units already constructed as part of Phase 1. Phase 2 includes development of 10,726 residential units, 61.9 acres of the employment center, 149.5 acre Paradise Cut Village Center, 116 acre Transit Oriented Development adjacent to the employment center and proposed Valley Link station, and 230.3 acres of parks. The total amount of residential units anticipated is 15,010. Construction began in River Islands in 2013 with the completion of an elementary school for the Banta Elementary School District (now Banta Unified School District) as well as the construction of a Charter School. About 2,800 low density residential units were constructed and occupied by mid-2021. The estimated project completion date is 2040.

◆ Mossdale Landing

Mossdale Landing is a mixed-use master planned community that is anticipated to be completed by 2030. Construction at Mossdale Landing began in 2003 and approximately 1,570 residential units have been constructed thus far. An additional 66 low density and 62 high density units are anticipated by project completion. In addition, the development is allocating approximately 35 acres of land for two (2) schools, 40 acres for parks, and 25 acres for commercial development.

◆ Mossdale Landing East

Mossdale Landing East (formerly referred to as Lathrop Station) is proposed to be completed by 2030. Approximately 151 low density and 293 medium density residential units have been constructed so far. An additional 38 low density and 144 high density units are anticipated by project completion. The development plan also includes 6.5 acre of commercial, 13.2 acres of service commercial, and 27.5 acres of highway commercial land uses.

◆ Mossdale Landing South

Mossdale Landing South is a proposed 104-acre development that is to be completed by 2030. The development will consist of 280 medium density residential units and 150 high density residential units, of which 140 medium density unit have been constructed so far. In addition, the project proposes 28 acres of commercial, 25 acres of open space and 9.5 acres of parks.

◆ Mossdale Landing West

The City has an additional 169-acres of undeveloped infill land for development within Mossdale Landing along River Islands Parkway adjacent to the San Joaquin River. The City anticipates 658 low density dwelling units and 72 high density dwelling units will be

built by City buildout. The City is currently processing entitlement applications for the Mossdale Landing West project which includes the subdivision of the 169-acres into 829 single-family residential lots ranging in size from approximately 3,000 sq. ft. to 5,000 sq. ft.

- ◆ **Historic Lathrop Infill and Other Developments East of I-5**

Currently, this area consists of approximately 3,076 low density and 78 medium density units, commercial and industrial areas, and public parks. Future residential growth of this area is expected on undeveloped/underutilized and redeveloped parcels consolidated from large lots where low-density residential units would be demolished. New residential projects are estimated to consist of 34 low density, 158 medium density, and 25 high density residential units, increasing the total existing residential unit count by 217 total units.

- ◆ **Central Lathrop Specific Plan**

The Central Lathrop Specific Plan proposes development of 1,520 acres located west of Interstate 5. The Specific Plan proposes approximately 6,790 low, medium and high-density residential units and commercial land uses (offices, retail, and mixed-use). The project also includes two (2) schools and 161 acres of recreational land use and open space. Phase 1 and 2 of the Project are anticipated to be completed by 2040, adding 274 high density units, 2,236 variable residential units, and 173 acres of commercial land uses.

- ◆ **Lathrop Gateway Business Park Specific Plan**

The Lathrop Gateway Business Park Specific Plan proposes commercial and industrial development of approximately 384 acres to be completed by 2025. The City annexed 213 acres of this area in June of 2012, and 99 acres of the remaining 117 acres in May 2016. This would result in construction of approximately 4.7 million square feet of service commercial, light industrial, distribution, and research and development related uses, and approximately 741,000 sq. ft. of commercial office and retail uses. The project includes approximately 167 acres of limited industrial, 83 acres of service commercial, and 57 acres of office and commercial retail uses and is anticipated to be completed by 2030. The Phelan Development was approved by the City in 2018 and includes the construction of ten concrete tilt-up buildings totaling 3,035,000 sq. ft. of industrial warehouse development. Phase 1 includes 990,350 sq. ft. of industrial warehouse development completed in 2021. Phase 2 includes 890,375 sq. ft. of industrial warehouse development and is under construction and expected to be completed in 2022. Phase 3 includes 1,154,275 sq. ft. of industrial warehouse development and is expected to begin construction in 2022.

- ◆ **South Lathrop Specific Plan**

The South Lathrop Specific Plan was recently approved by the City Council on July 20, 2015 which includes a 315 acre plan area. The Specific Plan proposes approximately 10 acres of commercial office use, 246 acres of limited industrial, 31 acres of open space, and 27 acres of roads and public facilities. The South Lathrop Specific Plan area was annexed into the City in May 2016. The South Lathrop Commerce Center contains approximately 272 acres within the South Lathrop Specific Plan and is anticipated to be completed by 2030. The South Lathrop Commerce Center will encompass nearly all of

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the South Lathrop Specific Plan area with the exception of approximately 24 acres of light industrial, 1.2 acres of office commercial, and 19 acres of open space and public roads. One-million sq. ft. of light industrial space was constructed in 2019. Approximately two-million sq. ft. of additional light industrial are currently under construction.

- ◆ **Sharpe Army Depot**

During World War II the US Army created the Sharpe Army Depot (1941) in the rural Lathrop Community to allow shipment of major army supplies to the western United States. The Sharpe Army Depot is comprised of a 724 acre facility south of Roth Road and has served both the Army and Air Force with a variety of supplies depending on the demand of goods and supplies created by war time efforts. The Depot is occupied by the Army & Air Force Exchange Services (AAFES) West Coast Distribution Center that employs 348 workers. Prior to September 30, 2014, the Defense Logistics Agency was also housed at the Depot; its workforce of 700 workers has since been transferred to the larger Tracy Army Depot. Sharpe Army Depot was included in the City limits as part of the 1989 incorporation and is entirely self-contained; meaning all public services normally necessary to serve urban development such as water, sewer, storm drainage, police and fire services are provided by the US Army.

The City has agreed to provide water and sewer services to the AAFES property, including the West Coast Distribution Center and Building 240, and these connections are currently under construction. The City has also agreed to provide water and sewer service to the California National Guard. These connections should be operational by 2022 and were evaluated as part of the IWRMP. The Army has indicated it intends to transfer the remaining property within Sharpe Depot to the Port of Stockton, to be used as an inland port. Port of Stockton staff have asked if Lathrop would be willing to provide water and sewer service to the remaining Depot property, but the Port does not yet have a development plan. Once a plan is prepared, and the anticipated demand for water and sewer service can be calculated, the City will review whether it can provide the requested services.

The City of Lathrop is proposing a modification to the 10 year growth horizon previously approved by LAFCo to allow the annexation of approximately 21.7 acres of land west of Manthey Road near Interstate 5 to allow a regional truck fueling station and to accommodate realignment of Manthey Road at Roth Road with a sufficient distance east of Interstate 5 to meet Caltrans intersection spacing requirement. In total, the current City of Lathrop includes existing and/or planned developments which would generate approximately 28,112 residential units, 340 acres of office, 150 acres of retail/commercial, 203 acres of industrial land uses, and 542 acres of land designated for parks, schools and open).

Projected residential Build out of the City is summarized in Table 2-2 below:

Table 2-2: Residential Build Out – Lands within the Existing City Limits

Planning Area	Dwelling Units	Estimated Population ¹
Historic Lathrop	3,371	12,708
Mosssdale Landing	1,698	6,401
Mosssdale Landing East	626	2,360
Mosssdale Landing South	414	2,314
Central Lathrop	6,790	25,598
River Island	15,010	45,030 ²
Total:	28,112	94,411
¹ Estimated population using the 2010 census figure for persons per household (3.77 pph). ² Since River Islands contains a much higher percentage of multifamily and high-density dwellings than the balance of the City, a factor of 3.0 persons per dwelling units is used instead for future River Islands development.		

2. Present and Probable Need for Public Facilities and Services

The City currently provides and/or contracts for adequate services to meet the needs of the existing population of 28,503.¹ Services provided by the City of Lathrop directly include water, wastewater, storm water drainage and animal control. Services provided by contract with San Joaquin County include Police and Animal Control services for animal sheltering. The City is in the process of establishing its own Police Department and will begin operations on July 1, 2022 (refer to Chapter 3, Section 2, Law Enforcement for additional information). The City contracts with the City of Manteca for Animal Sheltering. Fire service for the Lathrop City limits is provided by the Lathrop-Manteca Fire Protection District. Fire protection Services for lands north of Roth Road are currently provided by the French Camp-McKinley Fire Protection District. Solid waste service is contracted with Republic Services. New development within the City and within the City’s SOI would lead to population growth and the need for additional public services. The anticipated tax base, payment of development impact fees and the establishment of special maintenance assessment districts with new development provide the necessary funding for expanded City services. Development Impact fees continue to address all capital facilities costs created by new development and General Plan policies are in place to ensure the provision of adequate services for current and future populations through the management and creation of new maintenance districts. For details regarding the City’s ability to meet the needs of the existing and future population, refer to Chapter 4 (Present and Planned Capacity).

¹ State of California, Department of Finance, *E-5 Population and Housing Estimates for Cities, Counties and the State – January 1, 2011-2021*. Sacramento, California, May 2021.

3. Present Capacity of Public Facilities and Adequacy of Public Services

The City's existing SOI contains two primary unincorporated areas, one area north of the City's boundary and one area south. The north area is located north of the Roth Road east of the Pilot Flying J annexation area and has a General Plan land use designation of Limited Industrial (LI). There is an additional smaller area west of the City boundary (approximately 65 acres) along Roth Road and west of Manthey Road that is designated Freeway Commercial. In addition, there are approximately 63 acres south of the City boundary pre-zoned for industrial and public/quasi- public uses, of which was approved as part of the Lathrop Gateway Business Park Specific Plan. The approved South Lathrop Specific Plan annexation, comprised of 315 acres, and a portion of the Lathrop Gateway Business Park Specific Plan (99 acres) were annexed to the City of Lathrop in 2016. In total, the City's SOI contains 197 acres of land designated on the Lathrop General Plan for a variety of Industrial and Commercial uses.

This MSR Update of 2021 includes an amendment to the adopted growth horizons to add one (1) parcel, 10.3 acres in size, in the 10-year growth horizon. This would increase the 10-year growth horizon to 197 acres.

The most recent annexation into Lathrop occurred in 2017 with the annexation of 27.65 acres north of Roth Road as part of the Pilot Flying J Project. The determinations included in Chapter 3 of this MSR indicate that the public facilities and services provided by the City are adequate to meet the needs of the current population, and would be improved so as to meet the needs of future populations.

4. Social and Economic Communities of Interest

The City of Lathrop is proposing to expand the sphere of influence westerly of the City. This change is not anticipated to adversely affect any adjacent social and economic communities of interest.

B. Sphere Analysis

The following section provides the City's projected development for ten- and thirty-year sphere horizons.

1. Existing and Projected Population

According to U.S. Census data, the population of the City of Lathrop was 18,023 in 2010. The most recent population estimate for the City developed by the California Department of Finance (DOF) indicates that the City's population, as of January 1st, 2022, is 31,331. The population projections included in the City's General Plan were not used in this MSR because they are not based on the most current Census data and do not include all of the latest Specific Plans which have been approved by Lathrop since 1991. As such, the 2000 and 2010 Census and the DOF 2021 population estimates were used. The San Joaquin County Council of Governments (SJCOG) population estimates prepared by University of Pacific (UOP) as part of the 2018 Regional Transportation Plan (RTP) were used as a basis for the population projections described below for the Growth Rate Method.

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Population projections using the growth rate method are shown in Table 2-3 (Growth Projections – Growth Rate Method) and are based on the 1990, 2000, 2010, and 2020 Census as well as the DOF’s population projections for 2020. The future growth projections beyond 2020 were based on the adopted population projections published by San Joaquin Council of Governments (SJCOG) in an adopted report dated September 10, 2020, for 2022 the Regional Transportation Plan/Sustainable Communities Strategy (RTP/SCS) (currently being updated by SJCOG). The growth rate suggests a population growth rate for Lathrop after 2020 between two (2) to four (4) percent.

Table 2-3: Growth Projections – Growth Rate Method

Year	Estimated Population	Net New Population	Compounded Annual Growth
1990	6,841	--	--
2000	10,445	3,604	3.45%
2010	18,023	7,578	4.20%
2020	28,701	10,678	3.72%
2025	33,203	4,502	2.71%
2030	40,955	7,752	3.79%
2035	48,472	7,517	3.10%
2040	56,164	7,692	2.74%
2045	64,142	7,978	2.49%
2050	72,347	8,205	2.27%

The population projections presented in Table 2-3 take into account the following factors:

- ◆ 1990, 2000, 2010, and 2020 Census figures
- ◆ California Department of Finance Estimates (2022)
- ◆ Housing Element 5th Cycle, dated December 9, 2019
- ◆ Local jurisdiction input
- ◆ Current economic and housing market conditions
- ◆ Planned residential projects currently underway

As shown in Table 2-3, the City is expected to grow at a modest rate over the next 30 years. By the year 2050, the City is expected to add approximately 46,912, people, which would increase the City’s total population to 72,347 residents. The City’s Housing Element, adopted by City Council on December 9, 2019, shows that the City is expected to grow to approximately 82,292 persons upon buildout of lands within the City limits.² Economic cycles in the housing market continue to play a dramatic role in forecasting of growth potential for all Central Valley Cities. The economic downturn of 2007 through 2012 had a substantial impact on Lathrop and the projected growth did not come to fruition. The City of Lathrop continues to work with State and Federal Agencies concerning the interpretation and implementation of flood control work necessary to satisfy Senate Bill 5 (State initiated 200-year flood protection). At this point, it is uncertain what impact SB5 might have on the timing and construction of the previously approved and entitled developments, within the 200-year floodplain, that have not started

² City of Lathrop, Final Housing Element, December 9, 2019

construction. It is likely that absent significant financial resource commitments to certain levee improvements, future urban development that is subject to the provisions of SB5 will be adversely affected.

2. SPHERE CAPACITY

Figure 2-1 shows the current City boundaries and SOI. The City's existing SOI contains two primary unincorporated areas, one area north of the City's boundary and one area south. The north area is located north of the Roth Road east of the Pilot Flying J annexation area and has a General Plan land use designation of Limited Industrial (LI). There is an additional smaller area west of the City boundary (approximately 65 acres) along Roth Road and west of Manthey Road that is designated Freeway Commercial. In addition, there are approximately 63 acres south of the City boundary pre-zoned for industrial and public/quasi- public uses, of which was approved as part of the Lathrop Gateway Business Park Specific Plan. The approved South Lathrop Specific Plan annexation, comprised of 315 acres, and a portion of the Lathrop Gateway Business Park Specific Plan (99 acres) were annexed to the City of Lathrop in 2016.

In total, the City's proposed SOI contains 197 acres of land. Refer to Figure 2-6 and Table 2-1 for an illustration and summary of the types of land uses, acres and estimated time horizon within the City's existing SOI.

The unincorporated areas within the City's SOI will not result in any significant amount of population growth. The commercial/industrial area adjacent to Roth Road and Manthey Road, and the remaining Lathrop Gateway Business Park Specific Plan area will require the extension of public services from the City. All public improvements to support new urban development are the obligation of the developer. Funding mechanisms for long-term maintenance of infrastructure and services have been addressed through the preparation of Fiscal Impact analysis for each project. In most cases, this has created the need to establish special financing districts which have created dedicated funding sources for City services including police and fire. Consequently new development will have no adverse effect on the City's ability to provide adequate public services. (Refer to Chapter 3, Present and Planned Capacity).

C. Development Projections within the Adopted Sphere of Influence

This section describes the relationship of the City Boundaries with the adopted SOI and in proposes an adjustment in growth horizons to reflect current development interests.

Figure 2-6 (proposed SOI and 10-Year Horizons) illustrates the existing City Limits, proposed SOI and Area of Interest, and the proposed ten-year growth horizons. As shown in Figure 2-6, the City's ten-year horizon includes the balance of the Lathrop Gateway Business Park (63 acres) remaining as part of the 2012 annexation effort; 69 acres of land easterly of Interstate 5 and north of Roth Road; and 65 acres westerly of the Roth/Interstate 5 intersection.

The build-out of the projects already within the City and shown in Figure 2-1 are anticipated to be built out by 2045, as current economic and housing market conditions continue to have high absorption rates. These projects are expected to add a significant amount of new residents to the City through the year 2045. In addition to residential development planned for the City over the next 30 years, a significant amount of industrial, commercial and recreational uses are also

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planned. Although these uses would not increase the City's population, they would require the need for municipal services and, therefore, are analyzed as part of this MSR.

The population estimates proposed by San Joaquin County, the City of Lathrop's population could increase to 72,347 by 2050 adding 46,894 persons (Table 2-3). The City of Lathrop will continue to plan all infrastructure necessary to serve a residential build out of 95,391 persons. The proposed SOI is not expected to add population growth to the City since the areas within the SOI are planned for job growth and open space.

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Figure 2-6 (Proposed SOI 10 Year Horizon)

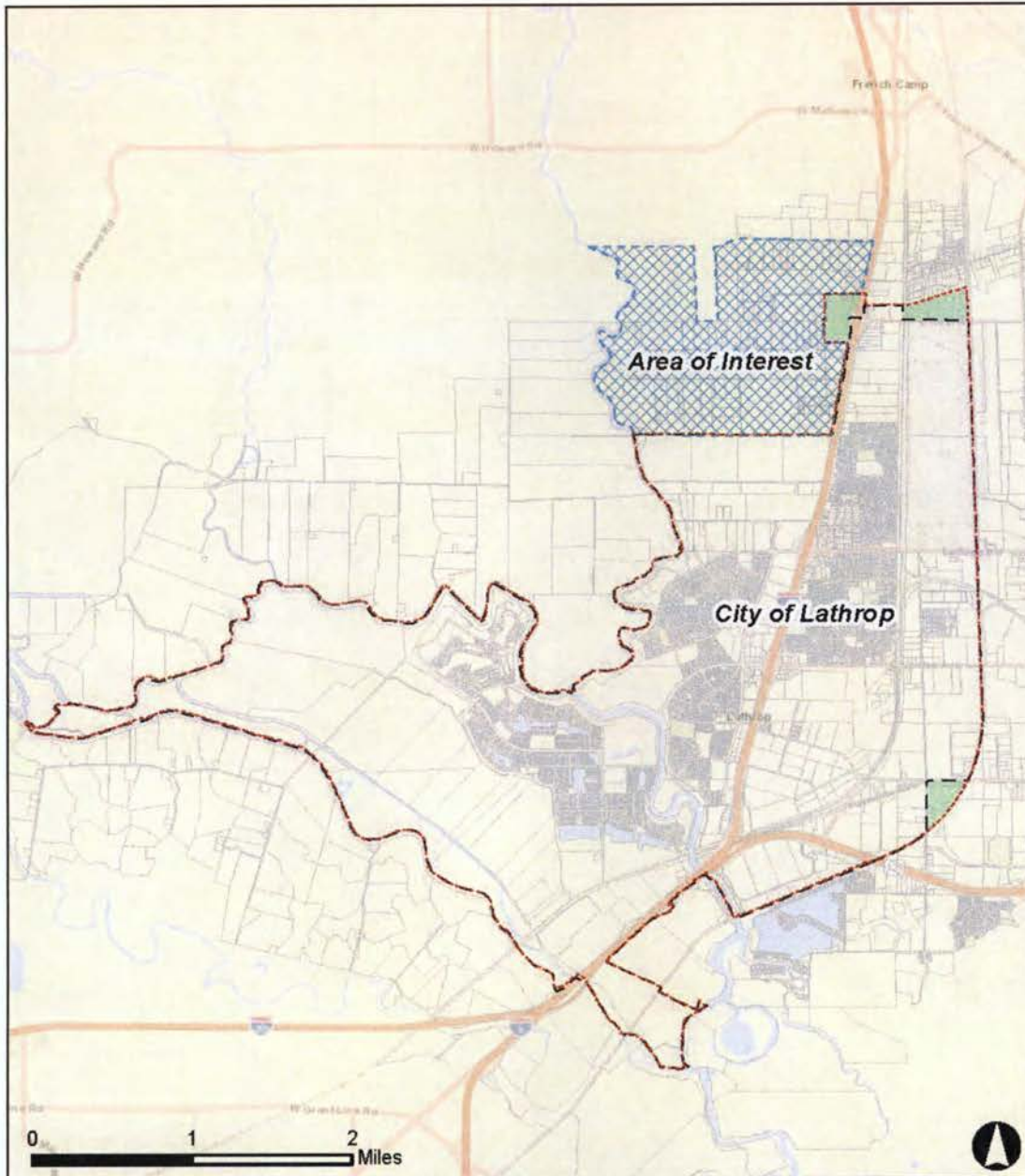


FIGURE:2-6

Proposed Sphere of Influence and 10-Year Horizon
City of Lathrop

Proposed Sphere of Influence |
 City Limits
 Area Of Interest |
 10-Year Horizon
 Parcels

Disclaimer: Data shown may not be accurate and is for mapping purposes only. Contact the City for more information.

3. MUNICIPAL SERVICE REVIEW

A. Growth and Population Projections

This section identifies future growth projections for the City of Lathrop (City) and its Sphere of Influence (SOI) that need to be taken into consideration when planning for the provision of services. A detailed discussion of existing and future municipal services to meet the future demand identified in this section is presented in Section B of this Chapter (Present and Planned Capacity for Public Facilities and Adequacy of Public Services, Including Infrastructure Needs and Deficiencies).

1. *Population and Demographics*

The City and San Joaquin County (County) experienced dramatic population growth between 1990 and 2005 and more recently from 2013 to 2022 are expected to continue to grow over the next 30 years. In fact, the City has experienced major growth in residential development over the last several years. Since 2019, the City has issued approximately 2,000 residential permits for single-family residences and multi-family development. The following is a discussion of the County and City's historic and anticipated population growth, as well as their demographic profiles.

San Joaquin County

In general, San Joaquin County's population has been growing at a faster pace than the state and the nation. The strongest growth in the County was in the 1980's and between 2000 and 2005. In general, the County has grown more than two percent per year, which is approximately one and a half times the nation's annual growth over the past 35 years. This trend in exponential growth seen between 2000 and 2005 has been followed by eight years of substantial slowdown in population growth. However, the City has experienced a major growth in residential development over the last several years (since 2015). As noted above, the City has issued approximately 2,000 residential permits for single-family residences and multi-family development since 2019. According to the San Joaquin Council of Government's (SJCOG) Demographic and Employment Forecast, dated September 10, 2020, the County is expected to continue growing at a rapid rate as a result of both natural population increases and strong migration. Between the year 2015 and 2050, the population is expected to grow an average of 1.5 percent per year, well above the state's one percent and the nation's 0.8 percent projected growth rates.³ It is anticipated that the County's population could reach over one million residents by 2050.

City of Lathrop

The City in many ways parallels the historic growth seen in San Joaquin County over the last decade and a half. As such, between 1990 and 2010, the City witnessed an extremely high amount of growth. In 1990, the City had a total of 6,841 residents.⁴ By 2010, the City had grown

³ San Joaquin Council of Governments, Countywide Population/Household/Employment Update, September 10, 2020.

⁴ U.S. Census Data, 1990

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to a population of 18,023; almost tripling its population in 20 years.³ According to the California Department of Finance (DOF), Lathrop’s current population (2021) is estimated at 28,503. SJCOG based on the population forecasting performed by the Business Forecasting Center at the University of the Pacific (UOP) for the 2022 Regional Transportation Plan/Sustainable Communities Strategy (currently being updated) has predicted an annual growth rate for Lathrop between 2015 and 2020 of 4.65 percent, between 2020 and 2025 of 5.45 percent, between 2025 and 2030 of 4.28 percent and between 2030 and 2035 of 3.42 percent. The City of Lathrop 2020 Urban Water Management Plan, dated June 2021 projects that with approved Specific Plans, recorded Final Maps and pace of building permit issuances could result in a City “Build Out” population of about 95,391 as shown in Table 3-1 below.

Table 3-1: UWMP Population – Current and Projected⁵

Population Served	2020	2025	2030	2035	2040	2045 (Buildout)
	26,833	40,466	54,473	65,267	76,058	95,391
NOTES: (a) Current population is based on population estimates by the California DOF for the City of Lathrop. (b) Data present herein for 2045 reflects conditions at buildout for planning purposes. However, the City does not anticipate all buildout development to occur before 2045.						

San Joaquin County has assigned a population percentage to Lathrop of 7.07% and has suggested that Lathrop could grow to 72,347 by 2050. A reasonable rate of growth for Lathrop can be determined using the existing population as determined by DOF and adding in a reasonable amount of new housing based on approved subdivision projects. Most notably has been the amount of construction activity associated with the River Islands project and the Central Lathrop Specific Plan and the anticipated population those projects might bring to Lathrop. River Islands building permit activity continues to be significant since the beginning of construction in 2013 and is expected to continue at a pace of about 500 permits per year. Additionally, with the approval of the River Islands Phase 2 Project in 2021, the overall build-out of the River Islands Project (Phase 1 and Phase 2) was increased by over 4,000 dwelling units to a total buildout of 15,010 dwelling units (Phase 1 and Phase 2). The Central Lathrop Specific Plan (Phase 1) has started construction in 2020 and expected to continue at a rate of about 300 permits per year. The City of Lathrop population projection represents a significant increase in projected population for Lathrop as compared with SJCOG’s projections.

Regardless, all Lathrop infrastructure planning is being conducted based on a City Build Out population of 95,391 as demonstrated in the City’s 2020 UWMP.

Table 3-2 (Population and Household Trends) illustrates the City’s growth and trends over the past 30 years.

³ U.S. Census Data, 2010

⁵ EKI Environment & Water, Inc., 2020 Urban Water Management Plan, May 2021

Table 3-2: Population and Household Trends

Year	1990	2000	2010	2015	2020
Population	6,841	10,445	18,023	20,353	26,806
Annualized Growth Rate		3.45%	4.20%	2.28%	5.66%
Total Housing Units	2,095	2,991	5,261	5,801	7,284
Average Household Size	3.53	3.59	3.77	3.86	3.88
# Single Family Units	1,687	2,473	4,659	5,202	7,171
# Multi-Family Units	115	113	113	113	113

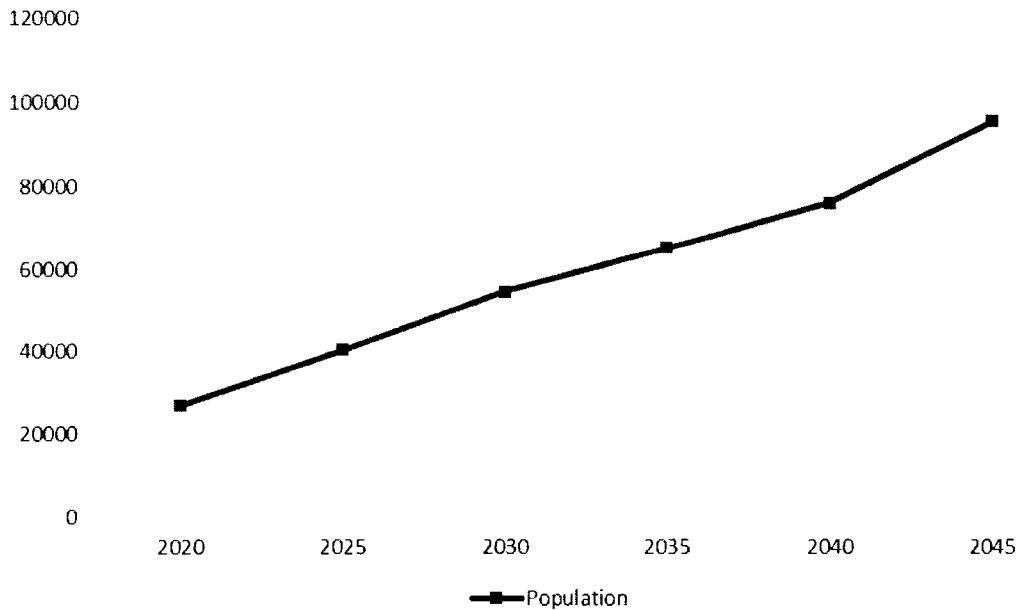
As shown in Table 3-2, the City’s population has grown significantly over the past 30 years. Lathrop’s percent increase in population from 1990 to 2020 represents an annual growth rate of 4.65 percent and ranks fifth in the state. Also of particular note is the significant increase in residential units in the City, which from 2000 to 2020 increased by approximately 58.9 percent.

2. Population Projections

There are various methodologies available to determine population trends for a city. For the purposes of this MSR, the City chose to use the population projections from the City’s Urban Water Management Plan, dated June 2021 and as depicted in Table 3-1, above.

Lathrop Population Projections

Figure 3-1: Lathrop Population Projection – City of Lathrop Projections



3. Development Projections

This section provides an overview of projected development to accommodate growth in the City. Further detail related to development projections is provided in Chapter 2.

Recent and Proposed Annexations

The San Joaquin Local Agency Formation Commission (LAFCo) approved the annexation of the 213 acre portion of the Lathrop Gateway Business Park Specific Plan in 2012. LAFCo approved the annexation of the South Lathrop Specific Plan (SLSP) and a portion of LGBPSP in 2016 (465 acres). LAFCo approved the annexation of the Pilot Flying J project (27.65 acres) in 2017.

Residential Housing Approvals

Table 3-3 presented below describes the inventory of approved residential tract maps in Lathrop.

Table 3-3: Housing Inventory

<u>Housing Inventory</u> <u>City of Lathrop, Community Development</u> <u>April, 2022</u> <u>Ready Lots (Approved Final Map, Ready to Build)</u>			
<u>Tract/Subdivision Name</u>	<u>Total Units</u>	<u>Units Remaining</u>	<u>Final Map</u>
MSDL Tract 3338	66	2	1/27/2003
MSDL Tract 3410	132	4	1/27/2003
MSDL Tract 3490 (Village 7)	52	4	8/14/2014
RI South River Bend Tract 3840	48	1	3/21/2015
RI East Village Tract 3826	24	1	8/1/2016
RI East Village Tract 3835	74	1	6/11/2018
RI East Village Tract 3892	35	3	2/11/2019
RI East Village Tract 3904	36	1	10/2/2017
RI East Village Tract 3938	38	2	10/8/2018
RI Lakeside East Tract 3989	50	4	10/8/2018
RI Lakeside East Tract 3990	24	1	9/9/2019
RI Lakeside East Tract 3991	48	8	12/10/2018
RI Lakeside East Tract 3992	38	1	10/14/2019
RI Lakeside East Tract 3994	51	6	10/8/2018
RI Lakeside East Tract 3997	36	1	6/10/2019
RI Lakeside East Tract 3998	33	2	8/10/2020
RI Lakeside East Tract 4001	103	2	11/19/2018
RI Lakeside East Tract 4002	25	1	10/26/2020
RI Lakeside East Tract 4021	44	1	5/11/2020
RI Lakeside East Tract 4022	120	5	4/13/2020
RI Lakeside East Tract 4031	48	12	7/27/2021
RI Lakeside East Tract 4050	33	4	12/8/2020
RI Lakeside East Tract 4051	61	47	6/14/2021
RI Lakeside West Tract 4052	30	1	1/4/2021
RI Lakeside West Tract 4053	47	7	9/23/2021
RI Lakeside West Tract 4055	42	1	12/18/2020

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RI Lakeside West Tract 4056	80	21	6/30/2021
RI Lakeside West Tract 4063	141	67	2/2/2021
RI Lakeside West Tract 4067	95	68	2/25/2021
RI Lakeside West Tract 4069	59	28	8/10/2021
RI Lakeside West Tract 4071	51	11	3/2/2021
RI Lakeside West Tract 4093	23	12	5/28/2021
RI Lakeside West Tract 4101	42	20	8/2/2021
RI Old River Tract 4089	48	20	8/25/2021
RI Old River Tract 4091	48	12	8/4/2021
CLSP Phase 1A Tract 3809	96	28	12/9/2019
CLSP Phase 1A Tract 3812	89	1	12/9/2019
CLSP Phase 1B Tract 4017	311	205	1/11/2021
CLSP Phase 1B Tract 4018	292	252	6/14/2021
CLSP Phase 1C Tract 4062	191	191	10/11/2021
CLSP Phase 1D Tract 4105	271	271	2/14/2022
Total	2,713	868	
Entitled Lots (Approved Tentative Map, Pending Final Map)			
MSDL VTM Tract 3225	66	66	1/27/2003
MSDL VTM Tract 3073 Unit 2	62	38	3/2/2004
RI VTM Tract 3694 ¹	4,284	492	3/27/2007
RI VTM Tract 6716	10,726	10,726	6/14/2021
Total	15,138	11,322	

Non-Residential, Commercial and Industrial Approvals

The City of Lathrop is located in a prime location along the Interstate 5 corridor and in close proximity to SR 205 and SR 120. This has afforded Lathrop many opportunities for job generated land uses. The City has seen a tremendous amount of industrial growth over the last six (6) years, approving over 12 million square feet of industrial warehouse buildings. Recently the City has approved a variety of new Industrial developments including:

Project	Year Approved	Square Footage	Status
Simplet's Fabric Warehouse Building	2015	18,000	Completed
Super Store's Warehouse Freezer Expansion	2015	18,866	Completed
LBA North	2015	517,600	Completed
Crossroads Logistics Center	2015	560,000	Completed
I-5 Logistics Warehouse	2016	745,640	Completed
Tesla Warehouse		64,750	Completed
Excel (Pratt) Warehouse and Distribution Center	2016	627,620	Completed
South Lathrop Commerce Center Phase 1 and Phase 2	2016 and 2018	4,850,000	Under Construction
Murphy Parkway Warehouse Project	2017	870,240	Completed
Phelan Lathrop Gateway	2018	3,035,000	Phase 1

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(Phase 1 through 3)			Completed. Phase 2 in Under Construction
North Crossroads Business Center	2020	1,000,000	Under Construction
Seefried Warehouse	2020	189,000	Under Construction
Scannell Properties Industrial Project	2021	191,160	Approved
Total		12,687,876	

The future forecast is that lease rates in San Joaquin County will continue to increase as the market experiences a shortage of space. The current occupancy levels for industrial buildings are at the highest levels in modern history. New construction being delivered in 2021 may not relieve the pressure of rising lease rates or demand as new speculative space is expected to lease at or close to the asking rates. Steady absorption of industrial space and the increased demand for larger footprint buildings will directly correspond to more land being put into production by institutional developers and Fortune 1000 corporate space users in San Joaquin County.

Sphere of Influence

As described in Chapter 2, the unincorporated areas within the proposed SOI consist of lands designated by the General Plan as Freeway Commercial and Light Industrial near Roth Road, and the Lathrop Gateway Business Park Specific Plan area. These areas represent non-residential growth requiring public services. Section B of this Chapter concludes future development contemplated by the Lathrop General Plan would not result in a substantial impact on the City's ability to provide services.

4. Determination

Growth within the Lathrop's SOI within the ten-year horizon would be limited non-residential, job generating types of uses. These projects include the remainder of the Lathrop Gateway Project area easterly of McKinley Avenue and the 134 acres north of Roth Road east and west of Interstate 5.

B. Location and Characteristics of any Disadvantaged Unincorporated Communities within or Contiguous to the Sphere of Influence

SB 244 requires the identification and description of all "disadvantaged unincorporated communities" (DUC's) located within or contiguous to the existing sphere of influence of cities and special districts that provide fire protection, sewer, and/or water services. Disadvantaged unincorporated communities are defined as inhabited unincorporated areas with an annual median household income that is 80% or less than the statewide annual median household income. The identified disadvantaged unincorporated communities are required to be addressed by LAFCo when:

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- Considering a City Annexation proposal involving 10 acres or more with an existing disadvantaged unincorporated community contiguous to the proposed area; and
- Approving sphere of influence and municipal service review determinations associated with the updated or established sphere of influence for local agencies subject to SB 244 requirements.

SJ LAFCo has identified the French Camp DUC as part of their Sphere of Influence policies adopted December 14, 2012. The French Camp DUC has three (3) Districts and District 3 adjoins the Lathrop Sphere of Influence to the north of Roth Road. Based on an aerial review, confirmed by a physical windshield survey, the area in question adjacent to the Lathrop SOI contains a mixture of industrial and large rural ranchette uses and does not contain compact urban development lacking municipal services. There is no evidence of any failing water and sewer infrastructure in the area. The proposed growth horizon changes involve lands westerly of the Union Pacific Railroad Tracks and the DUC area immediately north of the proposed change is used for industrial purposes. Therefore, the requirement to consider extending services to this area appears to be unnecessary.

C. Present and Planned Capacity for Public Facilities and Adequacy of Public Services, Including Infrastructure Needs or Deficiencies

The purpose of this section is to evaluate the infrastructure needs and efficiencies of services provided by the City of Lathrop (City), especially as they relate to current and future users. Infrastructure needs and deficiencies are evaluated in terms of supply, capacity, condition of facilities, and service quality with correlations to operational, capital improvement, and finance plans.

This section addresses the provision of the following services, some of which are directly provided by the City and others which are provided through contract or special district services:

- ◆ Fire Protection
- ◆ Law Enforcement
- ◆ Water Supply, Conservation, and Treatment
- ◆ Wastewater Collection and Treatment
- ◆ Storm water Drainage/Flood Protection

1. Fire Protection

The Lathrop Sphere of Influence (SOI) is covered by two independent Fire Protection Districts, the Lathrop-Manteca Fire Protection District (LMFD) and French Camp-McKinley Fire District (French Camp). The Lathrop-Manteca Fire Protection District provides fire protection services for all lands within the City of Lathrop being primarily lands south of Roth Road in addition to providing service to some 84.7 square miles of rural area around Manteca in the southern San Joaquin County area. The LMFD also provides Hazardous Materials Response and mutual aid to the recently developed area north of Roth Road (Pilot Flying J).

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LMFD was established in 1936 to provide fire protection for the township of Lathrop, rural Lathrop and the rural areas surrounding Manteca. The Fire District was organized under the laws of the State of California, Health and Safety Code Section 13800, known as the Fire Protection District law of 1987. LMFD is governed by a five-member Board of Directors who are elected at-large to serve a four-year term. Since 1936 the Fire District has developed into a proactive Fire Department covering 100 square miles including the City of Lathrop. LMFD staff is comprised of 41 uniformed full-time personnel and 35 Reserve Personnel. LMFD personnel includes a Fire Chief, deputy Fire Marshal, Administrative Division Chief, 3 Battalion Chiefs, 15 Fire Captains, 12 Engineers, 9 Firefighters, 35 on-call/reserve Firefighters and 7 administrative staff. The Fire District is organized to maintain career personnel on duty, 24 hours a day, year-round, to respond to emergencies from the strategically located fire stations. LMFD has five (5) Fire Stations, three (3) of which are located in the City of Lathrop. The most recent fire station (Station #35) was constructed in 2019 and is located at 19001 Somerston Parkway in River Islands.

The French Camp District provides fire protection for the rural area primarily south of Stockton and north of Roth Road both east and west of Interstate 5. French Camp service boundaries include approximately 16 square miles, including a small portion of Stockton. Approximately 805 acres of the French Camp Fire District is in the Lathrop Area of Interest and about 115.76 acres is in the SOI. The District was established in 1946 to provide fire protection for the French Camp Community and surrounding area. The Fire District was organized under the laws of the State of California, Health and Safety Code Section 13800, known as the Fire Protection District law of 1987. French Camp is governed by a five-member Board of Directors who are elected at-large to serve a four-year term. The District consists of 16 employees, of which 10 are line staff, 5 are reserve personnel, and 1 administrative staff member. The French Camp Fire District also contracts with Mountain House community and provides fire protection services with 16 Fire personnel assigned to Mountain House.

Existing Facilities and Services

Lathrop-Manteca Fire Protection District (LMFD)

Since the incorporation of Lathrop in 1989, the Fire District has worked with the City Council to develop plans to provide adequate coverage for potential urban growth of the City. This has included the imposition of Fire Facilities Fees for new development as well as a sharing in the Special Sales Tax, Measure C, passed City-wide.

The Fire District-wide fire suppression force is organized into three shifts consisting of 13 members each. Each of the shifts is on duty for rotating periods of 24 hours. A minimum of three full time firefighters are on duty at the satellite fire stations at all times. Each of the fire stations within the City of Lathrop, J Street (Station 31), Mossdale (Station 34), and River Islands (Station 35), have three full time firefighters assigned to each station, 24 hours a day seven days a week. Additionally, one Battalion Chief is assigned to a station within the city to manage the day to day operations and provide scene management for emergency operations. Station 35 also includes the Fire Chief, administrative services, and Fire Prevention staff.

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Per the LMFD 2018 Master Plan, the next planned Stations will be located as follows:

- South Lathrop near the Yosemite Avenue and McKinley Avenue Corridor (Station #36);
- Klo Road, north of Lathrop City limits (Station #37); and
- River Islands Parkway, within the Phase 2 development area (Station #38).

The LMFD District boundaries spread over about 100 square miles, with the bulk of the District's population (70%) within the City limits of Lathrop. Locations of the existing LMFD fire stations are presented in Figure 3-2 (Fire Station Locations).

In 2014 the LMFD switched dispatch providers. LMFD calls are now being dispatched by the City of Stockton along with the Manteca Fire Department, Stockton Fire Department, South County Fire Authority (Tracy) and Lodi Fire Departments. LMFD tracks the following times segments and continuously works to improve response times. These times are provided from LMFD's records, specific to the City of Lathrop's capturing data from Jan 1, 2020 to Dec 31, 2020.

Alarm Processing Time: Defined as the time elapsed between receipt of alarm and the dispatch of apparatus to the emergency call. The LMFD benchmarks this according to the National Fire Protection Association Standard 1221: Installation, Maintenance, and Use of Emergency Services Communications Systems. Section 7.4.3 of this standard identifies the that elapsed alarm processing for the highest priority of life-threatening calls shall have an alarm processing time of 60 seconds for at least 90 percent of these total calls. The Lathrop Manteca Fire District currently contracts with the City of Stockton for dispatch services. In addition, the Fire District has moved its primary alerting system to an internet protocol system that increases the speed of which alarms are "pushed" to the emergency responding units. The Fire District meets this standard one hundred (100) percent of the time.

Turnout Time: This time is calculated from the receipt of the alarm by the station of unit and ends at the time the unit begins its rolling travel time. Benchmarks for these time standards are 60 seconds for 90% of the total Emergency Medical Calls and 80 seconds for 90% of the total Fire Calls. The Fire District's data shows a 60 second turnout time for EMS Calls for 88% percent of occurrences and have an 80 second turnout time for 95% of the fire occurrences.

Response Time: Response time is reflected by the turnout time and travel time that are added together to create a complete picture of the Fire District response time. In 2020, the Fire District responded to emergency incidents 70% of the time within five minutes at the 90th percentile with all combined responses. It should be noted that due to growth demands and development planning the fire district responds to areas of new development that are often outside of the existing service zones. While call volumes in those areas are generally lower, they do have an impact on the overall analyses. The District has plans to add two (2) to three (3) additional fire stations/companies in order to service these developments. At buildout, the Fire District expects to be closely meeting travel distance times that are closer in alignment with LMFD standards.⁶

⁶ Joshua Capper, Fire Chief, Personal Communication (via email), October 27, 2021 and Larry Madoski, Admin. Division Chief, October 26, 2021

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The Fire Prevention Bureau administers the District's fire prevention and code enforcement program. Plan checks are done by the Fire Prevention staff or a third-party plan check company along with construction and business inspections. Fire Company personnel conduct annual pre-incident inspections. Additional fire safety programs include smoke detector installation for the elderly and disabled and fire safety and awareness in the schools.⁷

The Fire District responds, not only to fires of all types, but also medical emergencies, traffic accidents, service calls, Hazardous Material incidents, technical rescue incidents, and water rescues. The Fire District is an active member of the San Joaquin County Hazardous Materials Response Team. The Fire District is also part of the Urban Search and Rescue Team.⁸

ISO Rating for LMFD

The Insurance Services Office (ISO) Public Classification Program currently rates the LMFD as a community classification of 3 for the City of Lathrop⁹. This is an improved rating since 2011 which reported an ISO rating of 4 for LMFD. The ISO ratings are on a scale of 1-10 with 1 being the highest rating. The ISO rating measures individual fire protection agencies against a national Fire Suppression Rating Schedule which includes such criteria as facilities and support for handling and dispatching fire alarms, first-alarm responses and initial attack, and adequacy of the local water supply for the fire suppression purposes.

⁷ Lathrop-Manteca Fire Protection District website, <http://www.lmfd.org>,

⁸ Ibid

⁹ Lathrop-Manteca Fire District, Lathrop-Manteca Fire District Master Plan, 2018

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Figure 3-2 (LMFD Fire Station Locations)

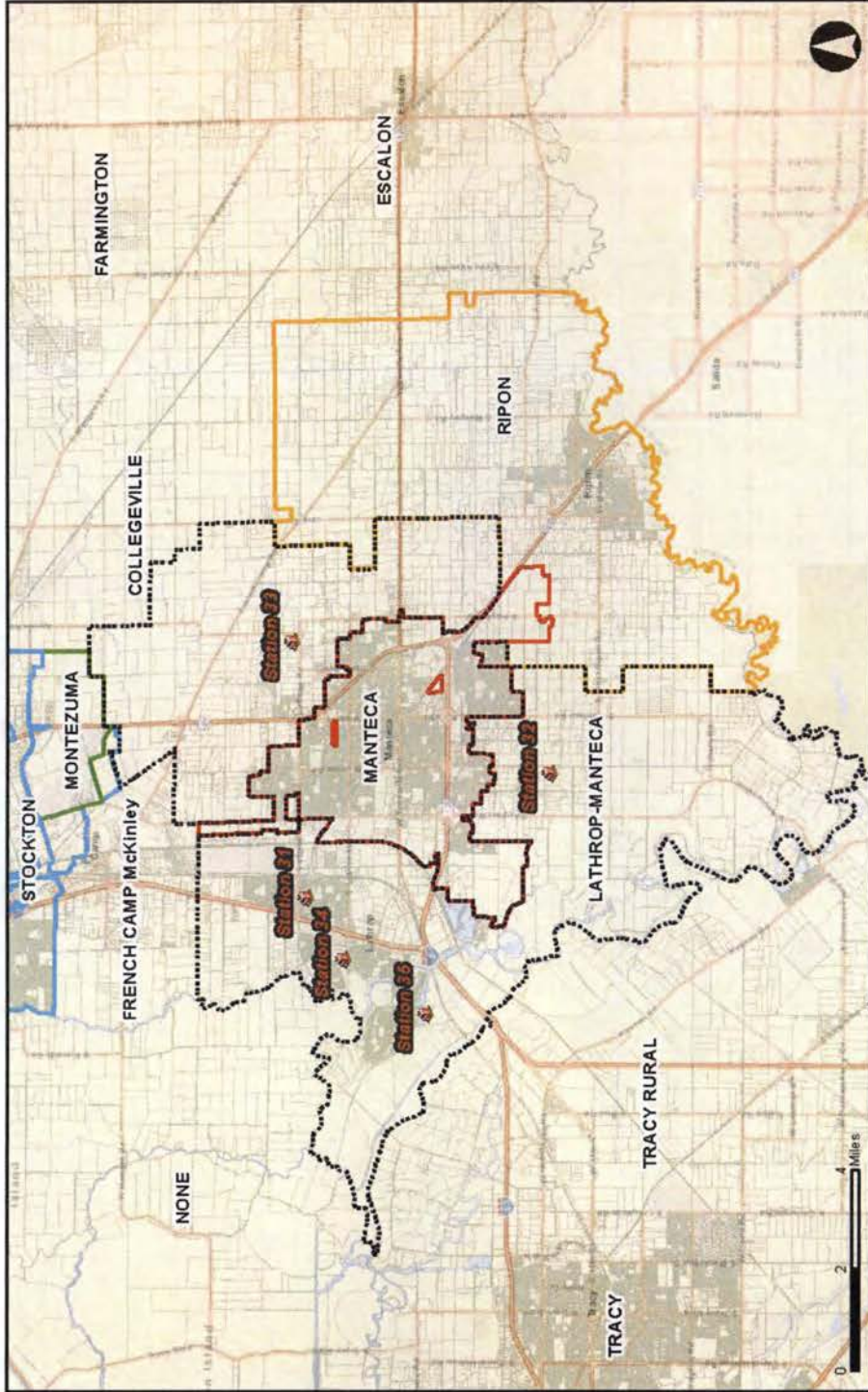


FIGURE:3-2



 **Lathrop-Manteca Fire District Fire Station Locations**
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Disclaimer: Data shown may not be accurate and is for mapping purposes only. Contact the City for more information.

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French Camp McKinley Mountain House Fire Protection District (French Camp)

The authorized personnel strength of French Camp consists of 16 employees, of which 7 are line staff and 9 are reserve personnel. The French Camp and Montezuma Fire Protection Districts rotate Fire Chiefs in order to provide coverage for the respective Fire Stations. The fire district is organized to maintain three personnel with automatic aid agreements with other agencies. On May 15, 2015, the District and Mountain House Community Services District (Mountain House CSD) entered into an agreement for the District to provide fire protection and emergency medical services to the community served by the Mountain House CSD. The District provides staffing to Mountain House CSD based on staffing response guidelines established by the jointly adopted Service Level Criteria using vehicles, equipment and apparatus of both Districts.

The District charges Mountain House CSD an established daily rate with the rate renegotiated every year. The District also bills Mountain House CSD for service, supplies and apparatus as needed. The original contract term extended from September 15, 2015 through June 30, 2020. The contract was extended through June 30, 2025. Station 16-1 in Mountain house is staffed with five (5) personnel on-duty.¹⁰

French Camp maintains one Fire Station located at 310 East French Camp Road and also operates out of the Mountain House Fire Station located at 911 Traditions Street, Mountain House. The French Camp station is staffed by 2 engine companies and is staffed 24-hours per day. The organization responds to approximately 1,800 calls between Mountain House and French Camp.

The French Camp District boundaries and location of the fire station is presented in Figure 3-3 (Fire Station Location). According to response data by Lifecom Dispatch Center, and confirmed by Former Chief Paul Tualla, the District's 90 percentile "turnout time" and "travel" times in 2015 were 1:50 minutes and 6:01 minutes respectively to the Roth Road area. These times were below the average 90 percentile time for all rural fire districts at 2:42 minutes turnout time and 7:38 minutes response time. The Chief estimates the longest travel time was 7:24 minutes.^{11,12}

The Fire District responds, not only to fires of all types, but also medical emergencies, traffic accidents, and water rescues. The Fire District is an active member of the San Joaquin County Hazardous Materials Response Team. The Fire District is also part of the Urban Search and Rescue Team.¹³

ISO Rating for French Camp Fire

The Insurance Services Office (ISO) Public Classification Program rates the French Camp in their November 23, 2010 report, as a community classification of 4/8b for the District. The ISO ratings are on a scale of 1-10 with 1 being the highest rating. The ISO rating measures

¹⁰ French Camp-McKinley Fire District website, frenchcampfire.com, October 15, 2021

¹¹ French Camp-McKinley Fire MSR adopted by SJ LAFCo October 21, 2011

¹² Former Paul Tualla, Fire Chief of FRCFIRE, Personal Communication, September 12, 2015 and e-mail of November 12, 2015.

¹³ Ibid

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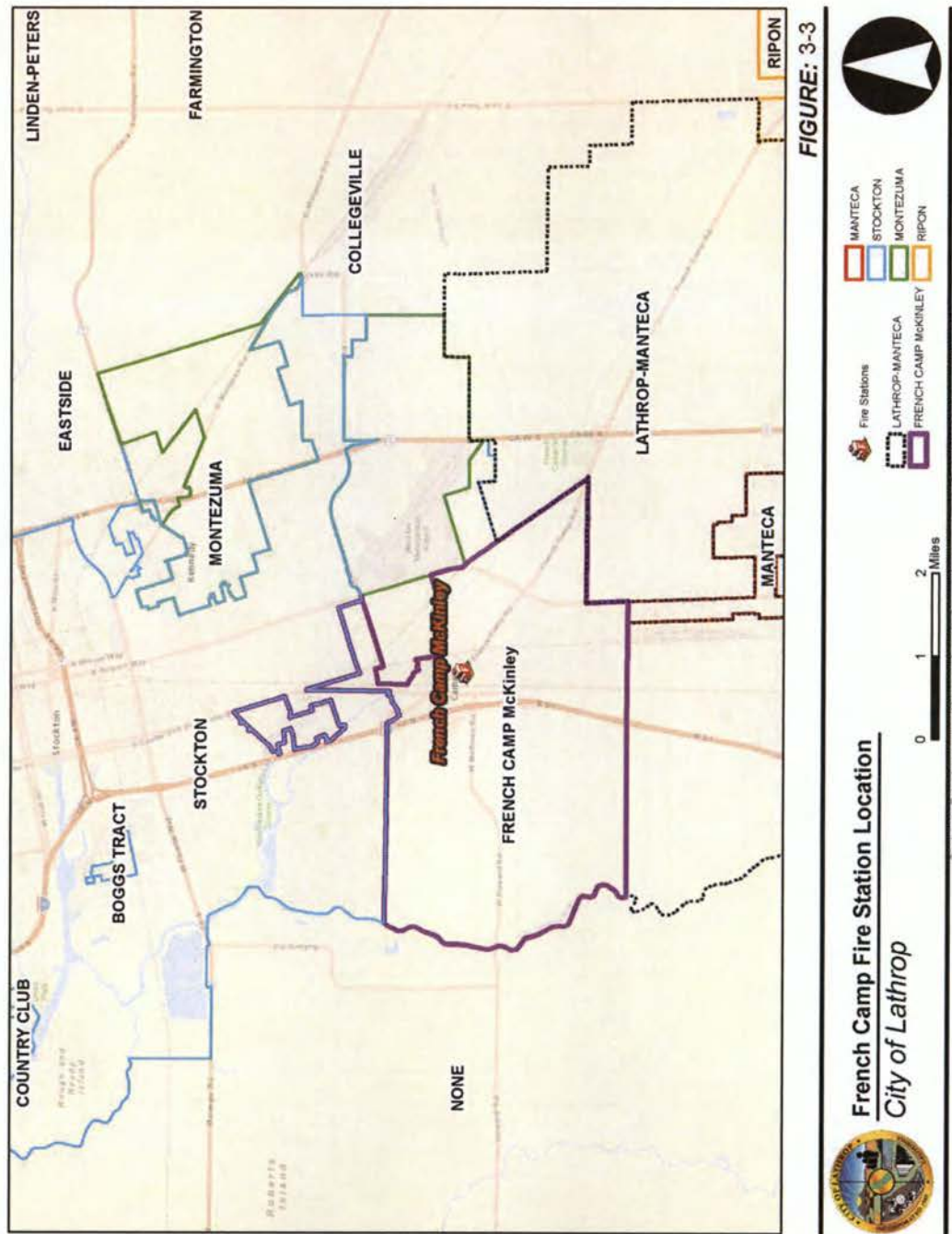
individual fire protection agencies against a National Fire Suppression Rating Schedule which includes such criteria as facilities and support for handling and dispatching fire alarms, first-alarm responses and initial attack, and adequacy of the local water supply for the fire suppression purposes.

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Figure 3-3 (FRCFIRE Fire Station Location)



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Provisions for Future Growth and System Improvements

The Hazard Management Element of the City of Lathrop Comprehensive General Plan (General Plan) includes policies to ensure that adequate fire personnel related facilities are funded and provided to meet future growth. These policies include:

- ◆ 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 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.
- ◆ Policy 2 The City will work to maintain a fire flow standard of 3,000 gpm for all commercial and industrial areas of the community, and 1,500 gpm for residential areas, to assure the capability to suppress urban fires. In strategic areas, the City should provide above ground water storage with capacities sufficient to supply the City for required durations.
- ◆ Policy 3 The City will maintain a street system which is capable of providing access to any fires that may develop within the urban area, and which is capable of providing for the adequate evacuation of residents in the event of an emergency condition of magnitude.
- ◆ Policy 4 The City will continue to maintain and update its existing Emergency Service Plan, including plans for managing emergency operations, the handling of hazardous materials and the rapid cleanup of hazardous materials spills.¹⁴

LMFD

In order to meet the 3-4 minute standard response time as outlined in the General Plan, the Fire District would have to expand their number of fire stations and personnel. This has been partially accounted for with the construction of Fire Station 34 (located in Mossdale Landing) and Fire Station #35 (located in River Islands). Additional Fire Stations are planned in River Islands (northern portion of the project on River Islands Parkway) and in southeast Lathrop (near the Yosemite/McKinley Ave. intersection) The River Islands fire station (Station #35) was built in anticipation of future development projects and their fire protection needs. Additionally, each development has prepared an Environmental Impact Report (EIR) subject to the requirements of the California Environmental Quality Act (CEQA). These EIRs have evaluated projects impacts on public services including Fire Protection and have included mitigation requirements as necessary to maintain service levels including the requirement to participate in a Fire Services Community Facilities District (CFD) to fund additional fire service personnel to accommodate the new growth. The Fire Services CFD is established as a special tax which does not sunset. In addition, LMFD has adopted fire facilities fees which are assessed at time of building permit issuance to all new development. These fire facilities fees are administered by LMFD in cooperation with the City of Lathrop. LMFD continues to evaluate and have input to determine the appropriate combination of fire CFD's and fire facilities fees to maintain adequate fire service needs of Lathrop according to the Lathrop General Plan and the LMFD Master Plan

¹⁴ City of Lathrop, Comprehensive General Plan, , November 9, 2004

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of 2018. Each new project is required to perform a Fiscal Impact Analysis to determine fiscal neutrality on City services as well as those of special districts including LMFD.

The LMFD Master Plan of 2018 has identified the need for three (3) future stations to provide future fire protection service.¹⁵ The general locations of these stations include:

- ◆ McKinley Avenue and Yosemite Avenue
- ◆ River Islands (Phase 2 area)
- ◆ Kilo Road (unincorporated San Joaquin County)

¹⁵ Lathrop-Manteca Fire District, Lathrop-Manteca Fire District Master Plan, 2018

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Figure 3-4 (Future Fire Station Locations)

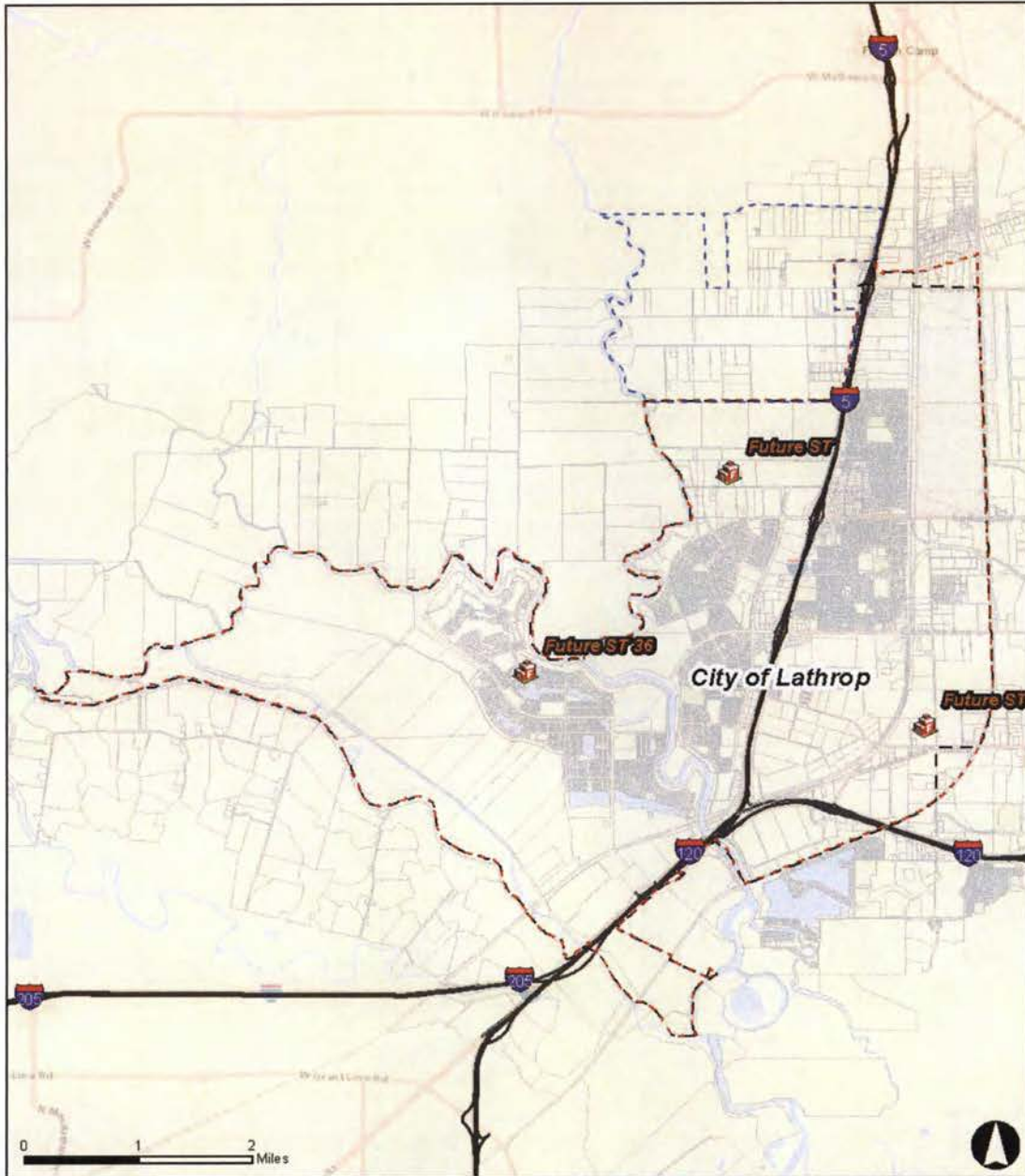








FIGURE: 3-4



Lathrop-Manteca Future and Forecasted Stations
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-  Future Fire Stations
-  City Limits
-  Area of Interest
-  Parcels
-  Sphere of Influence

Disclaimer: Data shown may not be accurate and is for mapping purposes only. Contact the City for more information.

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The exact location of these stations and timing of their construction is at the discretion of LMFD. LMFD is a partner with the City of Lathrop on all future developments and therefore establishes triggers to start new fire station construction based on the demand of services. New stations are funded by the property taxes, fire facilities fees and CFD's placed on new development. The most recent fire station constructed was Fire Station #35, located in River Islands. Station #35 was funded by Fire Mitigation fees for the construction of the facility and manpower will be funded by a combination of Special District Taxes, Fire CDF Assessments and Measure C tax assessments ear marked by the Lathrop City Council for Fire Protection Services.

The Fiscal Year 2021-2022 budget for LMFD is \$12,908,121. Of this \$5.9 million came from the Districts share of property tax increment at 9.9% received (average rural fire district increment is 11.7%), \$2.9 million came from Intergovernmental Revenues such as license/permits, plan check fees, property override tax, etc. and \$3.0 million came from Miscellaneous Revenues such as Measure C (a local tax measure passed by the Lathrop voters in 2012 of which the City Council entered into as an agreement with LMFD to allocate 40% of the tax proceeds for fire protection services) and CFD tax assessments associated with the Central Lathrop Specific Plan Area (CFD 2006-02).

French Camp Fire District

As of 2015, French Camp has expanded Fire protection service to the community of Mountain House by contract basis. French Camp will manage and maintain existing fire stations established as part of the Mountain House development. As noted above, the contract was extended through June 30, 2025.

The Fiscal Year 2019-2020 budget is \$3,291,390 which came from the Districts share of property tax increment at 8.1% received (average rural fire district increment is 11.7%), the Mountain House contract for Fire and EMS service (\$1,970,095), and other revenues (licenses and permits, special assessments, homeowner property tax relief, etc.

Future Annexations into the City of Lathrop

The areas within Lathrop's SOI are currently under the jurisdictions of the respective Fire Protection Districts indicated above. LMFD is the service provider for all land within the incorporated city limits at this time. French Camp is the service provider for land north of Roth Road in Lathrop's sphere of influence. When future annexations of lands north of Roth Road are submitted, the two Fire Districts will engage in a dialog to discuss if the districts want to proceed with a detachment or proceed with no detachment. There are several options that can be explored to address the financial impact of the fire district which loses territory when annexations occur. Several alternatives exist, including: short-term backfill agreements, not detaching, incorporating the interest of the fire districts in the tax sharing agreement, or providing financial reimbursement through an agreement (e.g. development agreement). Please see the Final Municipal Service Review for Rural Fire Protection Districts in San Joaquin County, dated October 21, 2011, for additional information on fire service areas, service adequacy, and MSR determinations.

2. Law Enforcement

Existing Facilities and Services

Law enforcement services in the City are provided through contract with the San Joaquin County Sheriff's Department. Lathrop Police Services' officers are Deputy Sheriff's assigned to the City. They have unique training to include traffic enforcement, specific to an incorporated City.

Lathrop Police Services is currently located at 7000 Michael Canlis Boulevard in French Camp. The City recently constructed a new Police Station in River Islands located in Phase 1, along River Islands Parkway. The location of the police station is presented in Figure 3-5 (Police Station Location). Since the City was incorporated, police service has been expanded to include eleven patrol cars. Lathrop Police Services is staffed 24 hours a day in a series of 3 patrol shifts with a minimum of 2 patrol officers per shift. Minimum staffing levels are set at 6 officers per day. Lathrop Police Services has 26 sworn officers, including 1 captain serving as police chief, 1 lieutenant, 2 sergeants, 2 detectives, 20 deputy sheriffs and 3 civilian staff. If needed, additional assistance can be summoned under a mutual aid agreement with surrounding cities and the County. Existing police staffing levels in the City are approximately 1.1 per 1,000 residents. The current city-wide priority 1 average response time is 4 minutes. Priority 1 calls are where a threat is posed to life or a crime of violence.

Provisions for Future Growth and System Improvements

The approval and/or pending development projects in the City will result in additional demand for law enforcement services. Capital costs for new facilities and equipment is funded through development impact fees and operational costs are funded through a combination of an increased tax base, participation in Community Facility District (CFD) and Measure C funding (A City initiated special tax which does not have a sunset clause). The City of Lathrop has been proactive with all new developments to require a Fiscal Impact Analysis of all developments and to create financing strategies to cover any and all funding projected short-falls. In accordance with the City's General Plan, the City of Lathrop is planning to relocate the existing police station by creating a new police station in the River Islands project area, as noted above.

At the March 22, 2021, Special City Council Meeting, Council directed City staff to create Capital Improvement Project CG 21-11, to begin the creation of a new Lathrop Police Department and implement the transition of law enforcement services from the San Joaquin County Sheriff to the City. The new Police Department project identifies 46 new sworn and non-sworn positions. On May 10, 2021, the City Council approved a Master Consulting Services Agreement with CPS HR Consulting (CPS) to begin recruitment of personnel for the new City of Lathrop Police Department and authorized the creation of the new Police Chief position. Since May 10, 2021, CPS has advertised positions for the various levels of Staffing, including Police Chief, Police Commander, Police Sergeants, Police Officers, and non-sworn personnel.¹⁶ In September 2021, the City hired the first Police Chief for the new Department and two (2) Commanders in February, 2022.

¹⁶ City of Lathrop, Lathrop Police Department Transition Website (<https://www.ci.lathrop.ca.us/city-manager/page/lathrop-police-department-transition>), accessed December 7, 2021 and May 31, 2022.

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The City continues to recruit for the various levels of staffing, purchase necessary equipment, such as Police vehicles for the new Police Department, and coordination with other jurisdictions for the purposes of evidence storage and 911 operations. The Lathrop Police Department will initiate operations on July 1, 2022.

The City has adopted a police staffing standard of 1.5 officers per 1,000 residents. The City plans to contract for additional officers to attain a 1.5 officer per 1,000-residents ratio, as directed by the City Council. It is anticipated that a total of 30 sworn officers would meet this standard, requiring four additional officers to meet the current population estimate.

The areas within the City's SOI are currently under the jurisdiction of San Joaquin County Sheriff's Office. Lathrop Police Services will provide police service to development occurring within the City limits until July 1, 2022, when the City of Lathrop Police Department will take over the responsibility to police the City.

In 2013 Lathrop City Council commissioned a special study of the Law enforcement services by engaging the expertise of Municipal Resources Group, Inc. (MRG). In a report published on December 10, 2013, the MRG group compared the services provided with the Cities of Ripon, Patterson, Oakdale, Riverbank, Galt, Manteca and Tracy and concluded their Comparative Data Findings which suggests:

- Lathrop's Officers per 1,000 population is currently at the norm for comparison agencies;
- Per officer costs are average for similarly organized/sized agencies;
- Lathrop's crime rates are comparable with similar sized cities;
- Lathrop's crimes per officer and 1,000 population are average;
- A majority of the comparison agencies use only General Fund revenue to support law enforcement services;
- Funding for Lathrop's law enforcement activities is significantly enhanced through the use of Community Facilities Revenue and the Sales Tax Measure proceeds;
- Lathrop's total public safety expenditures (police and fire) are significantly reduced because the City does not have direct Fire service responsibilities;
- Lathrop's relatively high per capita General Fund revenue permits funding 'quality of life' services such as recreation facilities and programs, parks and other amenities.

In summary, the MRG report found that the City of Lathrop compares favorably on key elements including crime rate, ratio of officers to the population and crime; costs for law enforcement are as low as the average; and the City benefits from the additional revenue sources which fund public safety costs freeing General Fund Revenues for 'quality of life' services.

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Figure 3-5 (Police Station Location)

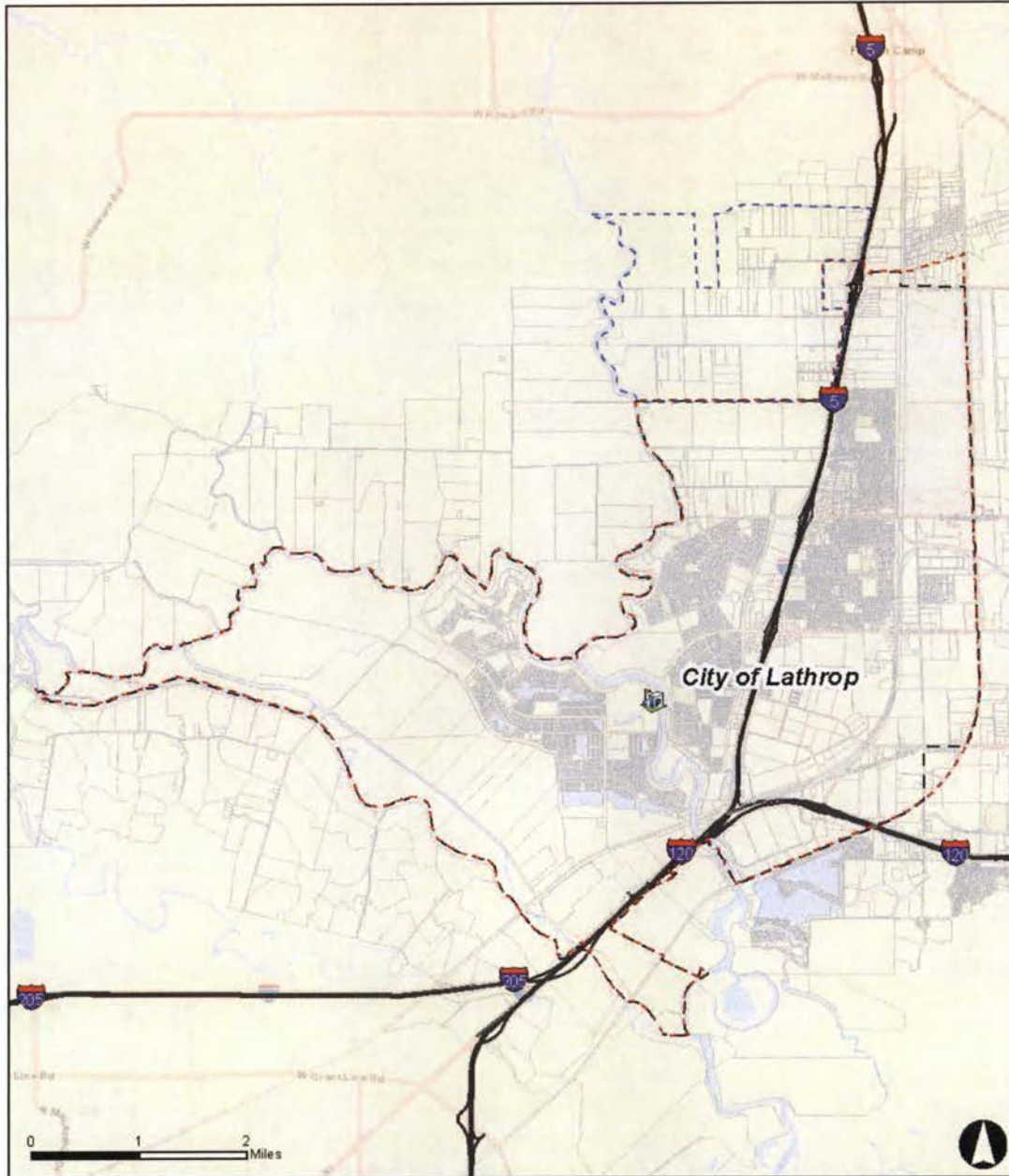
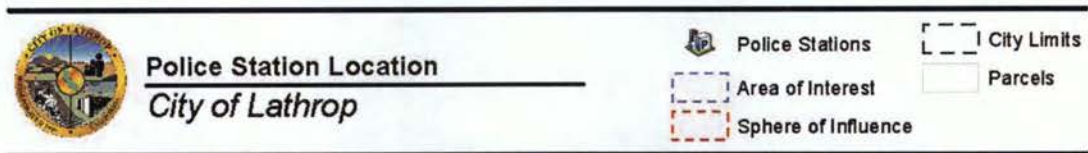


FIGURE: 3-5



3. Water Supply, Conservation and Treatment

The City makes water service available to all of its estimated 26,821 residents. Annexed properties connect to City water service over time. The ultimate water service area is determined by the Lathrop General Plan. The service area includes the City limits and proposed SOI and includes the railroad cargo container commercial enterprise that is located outside of City limits.¹⁷ The extent of the water service area is presented in Figure 3-6 (Lathrop Water Service Area).

This section summarizes the findings of the City's existing and in-progress documents regarding the City's ability to provide adequate water service at build-out within the City limits and SOI. These documents include the 2001 Potable Water Supply and Distribution Master Plan, the 2004 Water Supply Study (WSS) by RBF Consulting, the 2005 Urban Water Management Plan prepared by Nolte Engineering published in 2009 and the 2010 Urban Water Management Plan and Water Supply Study (WSS) prepared by West-Yost, the 2018 Water System Master Plan, developed as part of the City's Integrated Water Resources Master Plan (IWRMP) Update, and the 2020 Urban Water Management Plan (UWMP). Each of these reference documents are available at Lathrop City Hall and are posted on the Cities website.

The City's most recent water supply planning document is the 2018 Water System Master Plan and 2020 UWMP. These studies evaluate historical, existing and anticipated water supplies and demands and provide alternatives for additional sources of water supply. The 2020 UWMP is a foundational document and source of information about the City's historical and projected water demands, water supplies, supply reliability and potential vulnerabilities, water shortage contingency planning, and demand management programs. The 2020 UWMP, prepared by EKI Environment & Water, Inc. was adopted by City Council on June 14, 2021.

Existing Supply and Demand

This section discusses the City's three water sources:

- ◆ Groundwater from the San Joaquin groundwater basin
- ◆ Surface water from the South San Joaquin Irrigation District (SSJID)
- ◆ Recycled water from the Lathrop Consolidated Treatment Facility (LCTF)

Ground Water

The City overlies the Tracy Subbasin of the San Joaquin Valley Groundwater Basin. The Tracy Subbasin is not adjudicated, and it is not in a condition of critical overdraft. The Tracy Subbasin is designated as a medium priority basin under DWR's 2019 Phase 2 Basin Prioritization¹⁸. Under this prioritization process, basins are ranked on eight components, and if a basin is assigned between 15 and 21 total points, it is defined as "medium priority." The Tracy Subbasin covers an area of approximately 373 square miles. The Subbasin is bounded on the northwest by the Old River south to the tri-county confluence point on the south by the Clifton Forebay where it then follows the Contra Costa-Alameda County line to the foothills of the Coastal

¹⁷ EKI Environment & Water, Inc., 2020 Urban Water Management Plan, June 2021

¹⁸ DWR, Sustainable Groundwater Management Act 2018 Basin Prioritization, January 2019

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Range mountains. The northeast boundary follows the San Joaquin River south to the San Joaquin County Line with a slight jog to include the City of Lathrop on the west side of the river. The southern border of the Subbasin generally follows the San Joaquin-Stanislaus County line, with some irregular areas belonging to the Delta-Mendota Subbasin to the south. The western border follows the Coastal Range foothills from the San Joaquin-Stanislaus County line; north to the Contra Costa-Alameda County line. The Subbasin is a mix of Delta island (mostly agriculture) and waterways along with urban and agricultural communities on the southern edge.

Formerly, the City straddled two (2) groundwater basins – the western portion of the City overlies Tracy Subbasin while the eastern portion of the City overlies the Eastern San Joaquin (ESJ) Subbasin. The ESJ Subbasin is a high-priority, critically-over drafted basin. Both basins are Subbasins of the San Joaquin Valley Groundwater Basin and the San Joaquin River used to form the boundary between the basins. Lathrop submitted a Basin Boundary Modification Request (BBMR) in June 2018 to modify the boundaries of the ESJ Subbasin and the Tracy Subbasin to align with the City's City Limit and include the entire City with the Tracy Subbasin.

During development of the BBMR, the City consulted with Sharpe Army Depot and J.R. Simplot Company (Simplot), the affected public water systems of this request¹⁹, and received their support. Additionally, the City notified all Groundwater Sustainability Agencies (GSAs) within both basins of the request and met individually with interested parties to discuss the BBMR.

This BBMR was approved on February 11, 2019 in the Final 2018 Basin Boundary Modifications, and therefore the City only overlies the Tracy Subbasin. As discussed above, the Tracy Subbasin is designated by DWR as a medium priority basin. As such, the Tracy Subbasin is subject to the requirements of the Sustainable Groundwater Management Act (SGMA), which include the formation of one or more GSAs and the development and implementation of one or more Groundwater Sustainability Plans (GSPs).

Banta-Carbona Irrigation District, Byron-Bethany Irrigation District (West Side Irrigation District has officially merged with Byron-Bethany Irrigation District in September 2020), City of Lathrop, City of Tracy, San Joaquin County and Stewart Tract are the six (6) GSAs in the Tracy Subbasin and are working cooperatively to develop a single GSP. The Tracy Subbasin GSAs were awarded a DWR Grant to develop the GSP. Pursuant to the Grant Agreement²⁰, each GSA designated as appointee to form the GSP Coordination Committee, and the San Joaquin County was appointed as the Grant Administrator. The Grant Administrator and any two (2) appointees may call meetings of the GSP Coordination Committee as needed to in the GSP development process.

The GSP for the Tracy Subbasin is currently under preparation and is anticipated to be complete and submitted to DWR by the statutory deadline of January 31, 2022. As of June 2021, the initial drafts of sections describing the plan area, hydrogeologic conceptual model and groundwater conditions have been prepared and are available for public review on the Tracy Subbasin website: <https://tracysubbasin.org/gsp-chapters/>.

¹⁹ EKI Environment & Water, Inc., 2020 Urban Water Management Plan, June 2021

²⁰ The Grant Agreement could be found in the Tracy Subbasin website: <https://tracysubbasin.org/resources/>

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Currently, four (4) groundwater wells supply potable water to Lathrop residents: Well Nos. 6, 7, 8, and 10. Well No. 9 is currently offline and may be used in the future as an emergency well. Groundwater from Wells 6, 7, 8, and 10 is treated to remove arsenic at the Louse Avenue Water Treatment Facility (LAWTF), which came online in 2012.

The City owns an additional well located on the southeast side of the water system, Well No. 21, which includes a treatment facility (Well No. 21 WTF) designed for disinfection and manganese treatment. The City last operated Well No. 21 between January 2012 and November 2013. Well No. 21 has remained inactive since November 2013 due to sanding in the well and elevated levels of arsenic and uranium. The City does not currently plan to bring Well No. 21 back online due to poor water quality.

Groundwater well capacities are presented in Table 3-4 (City of Lathrop Groundwater Well Capacity). The combined maximum pumping capacity of the City's wells, excluding Wells 9 and 21, is 5,850 gpm, which is lower than the treatment capacity of the LAWTF (6,250 gpm). The UWMP assumed that the City's wells are pumped at 50% of their maximum capacity on an annual basis for this evaluation²¹. Given this supply assumption, the City's current annual groundwater supply capacity is equivalent to approximately 4,720 AFY.

Table 3-4: City of Lathrop Groundwater Well Capacity²²

Groundwater Well		Existing Production Well Capacities and Annual Yields	
Well Name	Well Status	Measured Flow Rate (gpm)	Estimated Annual Yield (a) (AFY)
Well No. 6	Existing	1,650	1,330
Well No. 7	Existing	1,400	1,130
Well No. 8	Existing	1,100	890
Well No. 9	Existing (not in service)	0	0
Well No. 10	Existing	1,700	1,370
Well No. 21	Existing (not in service)	0	0
Subtotal		5,850	4,720
LAWTF Treatment Capacity (b)		6,250	5,040
Well Capacity		5,850	4,720

gpm = gallons per minute
AFY = acre feet per year
(a) Assumes wells are operating at 50% maximum capacity on an annual basis.
(b) Maximum capacity of LAWTF is 6,250. Estimated annual yield assumes that annual yield of Wells 6, 7, 8, and 10 is not limited by LAWTF capacity on an annual basis.

²¹ EKI Environment & Water, Inc., 2020 Urban Water Management Plan, June 2021

²² Ibid

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Figure 3-6 (Lathrop Water Service Area)

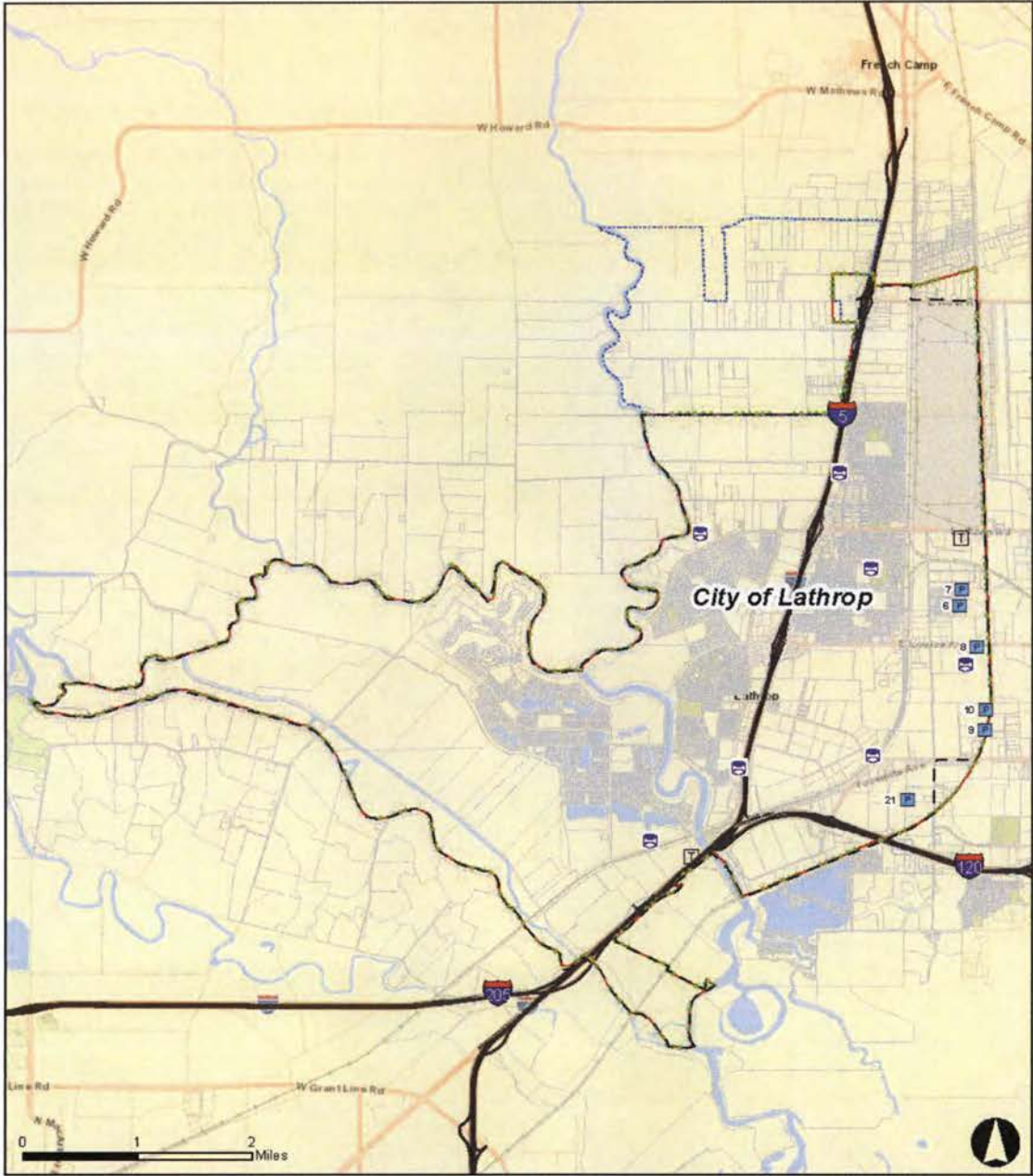


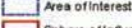

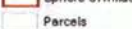






FIGURE: 3-6

 <p>Lathrop Water Service Area City of Lathrop</p>	 SS/JD Turnouts	 Area of Interest
	 Water Tanks	 Sphere of Influence
	 Production Wells	 Parcels
	 City Limits	
	 Water Service Boundary	

Disclaimer: Data shown may not be accurate and is for mapping purposes only. Contact the City for more information.

Surface Water

The City currently receives treated surface water from South San Joaquin Irrigation District (SSJID) through the South County Surface Water Supply Project (SCWSP). SSJID is the owner and operator of the SCWSP. The SCWSP water supply is based on SSJID's senior, pre-1914 appropriative water rights to the Stanislaus River, a tributary of the San Joaquin River, coupled with a 1988 agreement with the United States Bureau of Reclamation (USBR) to store water in the New Melones Reservoir. This agreement recognized and protected SSJID's senior water rights on the Stanislaus River because those rights could potentially be affected by the USBR's operation of the New Melones Reservoir as part of the Central Valley Project. The agreement entitles the senior water rights holders, SSJID and Oakdale Irrigation District, to access up to 600,000 AFY of water from New Melones Reservoir in years in which inflow to the reservoir exceeds 600,000 AF. SSJID's share of this allotment is 300,000 AF. In years in which inflow does not meet this threshold, the entitlement is reduced based on a pre-determined formula²³.

On October 1, 1995, the City signed a Water Supply Development Agreement (Development Agreement) with SSJID as part of the SCWSP. The Development Agreement extends through 2029 and appropriates potable water to the City. The Development Agreement allots the City a maximum total of 8,007 AFY and 11,791 AFY of treated potable water during Phase I and Phase II of the project, respectively.²⁴ In August of 2013, the City Council agreed to sell 1,120 AFY of SSJID Phase I allocation to the City of Tracy, reducing the maximum Phase I allocation for Lathrop to 6,887 AFY and a total of 10,671 AFY after completion of Phase II.

The SCWSP transmission system has been designed to deliver seasonal peak flows to each City through a transmission pipeline to turnout facilities. The transmission system is currently operated by gravity flow. In Phase II, a treated water pump station will be installed at the DeGroot Water Treatment Plant (DGWTP) to deliver pumped flows. The SCWSP will deliver flows to Lathrop at two (2) locations:

- The existing turnout at Lathrop Road, east of McKinley Avenue (Lathrop SSJID Turnout 1); and
- The new turnout at Stewart Road, west of Manthey Road (Lathrop SSJID Turnout 2) which is constructed and is about to begin service.

The City's existing SSJID Turnout 1 supplies a portion of Lathrop's allocated Phase 1 peak flows. Lathrop's SSJID Turnout 2 is designed to supply the remaining Phase 1 peak flows and to deliver Lathrop's Phase II peak allocation.

Recycled Water

The City currently uses recycled water instead of potable water for limited land applications including irrigation of agricultural crops. The Lathrop Consolidated Treatment Facility (LCTF) treats municipal wastewater from residential and commercial land uses. The system consists of approximately 30.3 miles of recycled water piping infrastructure and six booster pump stations²⁵.

²³ EKI Environment & Water, Inc., Water System Master Plan, 2018

²⁴ EKI Environment & Water, Inc., 2020 Urban Water Management Plan, June 2021

²⁵ EKI Environment & Water, Inc., 2020 Urban Water Management Plan, June 2021

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The pond parcels have a combined capacity of approximately 289 million gallons²⁶. These distributed storage ponds are used to store recycled water during low irrigation demand periods (i.e., winter) for use during high irrigation demand periods (i.e., summer).

The storage ponds and agricultural land application areas are located in East Lathrop, Mosssdale Landing, Mosssdale Landing East, Central Lathrop, and River Islands areas. The total area of agricultural land currently receiving recycled water from the City is approximately 140 acres. Recycled water is applied to land application areas for irrigation of fodder crops, predominantly alfalfa and rye grass, by flood irrigation at agronomic rates for both nitrogen and water application.

Recycled water uses in the City are regulated under WDR Order No. R5-2016-0028-01. Permitted uses under the WDR include the following:

- Irrigation of agricultural fields;
- Irrigation of public landscape areas, including roadway medians, parks, pond berms, and open spaces; and
- Percolation into the ground at former land application site LAS-3, which has been converted into a percolation pond PB-1.

The City currently only uses recycled water for agricultural irrigation on selected sprayfields, consistent with the 2019 Recycled Water Master Plan. During 2020, the City recycled 934 AF of tertiary effluent from the Lathrop CTF.

The City plans has begun to supply recycled water for landscape irrigation in Central Lathrop and in Mosssdale. To support the use of recycled water for landscape irrigation, the City recently obtained coverage under General Order WQ 2019-0058-DDW-R5017 for landscape irrigation areas in the River Islands, Mosssdale, and Central Lathrop areas in addition to those permitted under WDR Order No. R5-2016-0028-01. As part of the General Order permitting process, the City submitted *Addendum to the City of Lathrop CTF Engineering Report for the Production, Distribution, and Use of Recycled Water* (Title 22 Report Addendum), dated March 2020²⁷.

The original Title 22 report prepared in 2014 describes the areas of tertiary effluent storage basins and areas used to dispose CTF's final effluent by landscape and agricultural irrigation. The recently submitted Title 22 Report Addendum further describes proposed irrigation areas not covered in the original report, as well as proposed recycled water uses including a recycled water fill station and several recycled water hydrants. It is anticipated that commercial users will be using the recycled water fill station for non-potable uses including dust control, construction, hardscape cleaning, etc. A series of recycled water hydrants will provide recycled water for construction-related purposes.

The City has applied for an NPDES permit to dispose of highly treated recycled water into the San Joaquin River. Upon receipt of this permit, and construction of the river outfall facility and the required de-chlorination facilities at the CTF, the City will no longer need the agricultural

²⁶ EKI Environment & Water, Inc., Technical Memorandum – CTF Effluent Discharge and Recycled Water Systems Operations, May 13, 2020.

²⁷ EKI Environment & Water, Inc., Recycled Water System Master Plan, December 2019.

disposal fields and most of the recycled water storage ponds, and they will be reverted to the developer who dedicated them to the City. The City anticipates receipt of the NPDES permit and delivery of recycled water to the San Joaquin River in late 2022.

Existing Transmission and Distribution System

The following list describes the major components of the City's water transmission and distribution system. These facilities include City-owned or operated infrastructure required to operate groundwater, surface water, and recycled water supplies.

- ◆ **Groundwater Wells and Pumps.** Currently, five groundwater wells (Nos. 6, 7, 8, 9 and 10) supply potable water to City residents. Well No. 9 is currently offline and may be used in the future as an emergency well. Groundwater from Wells 6, 7, 8, 9 (when operating) and 10 is treated to remove arsenic at the LAWTF, which came online in 2012. The City owns an additional well located on the southeast side of the water system, Well No. 21, which includes a treatment facility (Well No. 21 WTF) designed for disinfection and manganese treatment. The City last operated Well 21 between January 2012 and November 2013. Well No. 21 has remained inactive since November 2013 due to sanding in the well and elevated levels of arsenic and uranium. The City does not currently plan to bring Well No. 21 back online due to poor water quality. The operational groundwater wells have a combined capacity of approximately 4,720 AFY (4.2 MGD). Municipal wells pump water from depths of less than 1,000 feet below the surface. Groundwater is treated for Arsenic and chlorinated at the LAWTF prior to entering the water distribution system.
- ◆ **Water Mains and Pipelines.** The piping system for water distribution includes approximately 80 miles of piping ranging from 2 to 24-inches in diameter used to distribute water to the City's approximately 7,934 residential, commercial, industrial, institutional/governmental, irrigation, agricultural, and other/construction service connections, of which approximately 196 services are dedicated for irrigation uses.²⁸ Since 2013, the following major water system improvements were completed:
 - Lathrop Road/UPRR Overhead: A new 24-inch transmission line was constructed on Lathrop Road between the SSJID turnout and 5th Street.
 - Mossdale water infrastructure: Water distribution system improvements for Mossdale Tract 3490 and Unit 5A developments were installed.
 - River Islands water infrastructure: Water system improvements for Phase 1 of the River Islands Development, including approximately 17 miles of distribution mains and approximately 1.6 miles of transmission mains at Bradshaw's Crossing were installed.
 - Well 10 Emergency Generator: Well 10 was equipped with an emergency generator.²⁹

²⁸ EKI Environment & Water, Inc., 2020 Urban Water Management Plan, June 2021.

²⁹ EKI Environment & Water, Inc., Water System Master Plan, December 2019.

- ◆ **Water Storage.** The City has seven (7) water tanks totaling approximately 4.5 million gallons of water storage capacity. Three (3) of the City's water tanks store 1,000,000 gallons each in above ground steel tanks located at the LAWTF, at the intersection of Howland Road and Vierra Road and the intersection of Harlan Road and Warren Avenue. The fourth water tank has a capacity of approximately 425,000 gallons and is located at J Street and Ruby Court. The fifth water tank has a capacity of approximately 1,100,000 gallons and is located on Manthey Road. The sixth water tank has a capacity of 1.6 MG gallons and is located in CLSP on Stanford Way at Spartan Way. A seventh water tank has been constructed but is not yet in service. That tank has a capacity of 1.2 MG gallons and is located on Cirrus Court near the future Golden Valley Parkway in River Islands. Some of the water storage tanks have at least one booster pump with an additional fire booster pump. The City's groundwater basin can account for a portion for the City's emergency storage requirement. Groundwater credit for emergency storage is defined as the quantity of groundwater which can reliably be produced in the event of an emergency over an 18-hour period. The groundwater credit is calculated based on the firm groundwater supply of facilities equipped with backup power (i.e., the total capacity of all the wells with backup power minus the capacity of the largest well with backup power). This is equates to the 18-hour maximum capacity of Wells 6, 7, 8, and 10 equals 7.6 million gallons of water storage capacity.³⁰ The entire water system is controlled by an electronic system called SCADA (Supervisory Control and Data Acquisition). The total storage capacity, including tank storage capacity and groundwater credit is 12.2 million gallons.

Water Quality

The City surface water supply from the SCWSP complies with or exceeds all State and federal drinking water requirements. The City's groundwater supply complied with all State and federal drinking water requirements except for arsenic. Arsenic is a metal that over many years can cause skin damage or problems with circulatory systems and may increase the risk of getting cancer. The maximum contaminant level was lowered from 50 micrograms per liter to 10 micrograms per liter by the U.S. Environmental Protection Agency to protect public health in 2001. All community water systems, such as the City, have been required to comply with this regulation as of January 2006. The City routinely monitors the water that is treated and served to customers to ensure that water delivered to customers meets water quality standards. There are two (2) general types of drinking water standards:

- **Primary Maximum Contaminant Levels (MCLs)** are health protective standards and are established using a very conservative risk-based approach for each constituent that takes into potential health effects, detectability and treatability, and costs of treatment. Public water systems may not serve water that exceeds Primary MCLs for any constituent.
- **Secondary MCLs** are based on the qualities of the water such as taste, odor, color, and certain mineral content, and are considered limits for constituents that may affect consumer acceptance of the water.

³⁰ EKI Environment & Water, Inc., Water System Master Plan, December 2019.

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The results of this testing are reported to the State Water Resources Control Board (SWRCB), Division of Drinking Water (DDW) following each test and are summarized in Water Quality Reports (also known as “Consumer Confidence Reports”), which are provided to customers by mail and made available on the City’s website at <https://www.ci.lathrop.ca.us/publicworks/page/water-quality-reports>.

Arsenic and Uranium

Wells 6 through 10 are currently treated for arsenic at Louise Avenue Water Treatment Facility (LAWTF) to reduce concentrations below the MCL of 0.010 milligrams per liter (mg/L). The City’s Well 21 also experienced elevated concentrations of arsenic and uranium and is currently projected to be inactive. The 2020 Water Quality Report confirmed that Arsenic levels were found to be below the federal drinking water limit.

Total Dissolved Solids

The City’s groundwater supply reliability is also impacted by the potential to induce migration of groundwater from TDS concentrations in excess of the secondary MCL of 500 mg/L. For example, Wells 6 through 10 are located immediately east of groundwater with high TDS concentrations, based on water quality data from City wells and sampling and analysis from both shallow and deep monitoring wells collected by private entities. The City has historically investigated the option of drilling a new wellfield near Well 21 and determined that it would not be feasible due to the potential for expanded pumping to induce the migration of high TDS water.

Industrial Contamination

Groundwater contamination has been identified at several locations in the City due to industrial processes. Contamination plumes are associated with pollution from Sharpe Army Depot and the former Occidental Chemical Corporation (OCC) site, which is now owned by J.R. Simplot.

Contamination of groundwater at the Sharpe Army Depot consists primarily of trichloroethene, tetrachloroethene, and cis-1,2-dichloroethene. The plume is located approximately 50 to 150 feet below ground surface (ft bgs). Due to concerns of potential contamination from the plume, the City abandoned Well 5 and constructed Well 10 as a replacement well. Three (3) groundwater extraction and treatment systems are located at Sharpe Army Depot and are used to treat existing groundwater contamination.³¹

The groundwater remedial system consists of extraction and injection wells as well as granular activated carbon and aeration treatment. The treated water is then re-injected into the confined aquifer beneath the Corcoran Clay layer, which is located between 230 and 300 ft bgs.

To help prevent a sulfolane containment plume originating from the former OCC site from impacting the City’s groundwater supply, the City temporarily reduced its groundwater production and significantly limited groundwater production between 2018 and 2020. Efforts to

³¹ EKI Environment & Water, Inc., 2020 Urban Water Management Plan, June 2021

improve the OCC groundwater extraction and treatment system were completed in March 2020. The City restarted Well 6, 7, 8, and 10 and the LAWTF beginning in April of 2020.

Nitrate

Nitrate concentration detected at Well 10 has recently shown increasing trends. During April and November 2020, nitrate (as nitrogen) at Well 10 was detected at 8.1 mg/L and 7.5 mg/L, respectively, approaching the MCL of 10 mg/L. The City is closely monitoring for nitrate in Well 10 at least once per quarter and evaluating the possible contaminant source.

Per- and Polyfluoroalkyl Substances

PFAS is a group of emerging man-made contaminants that were used in firefighting foam, protective coatings, and stain and water-resistant products into the 2000s. The current regulatory setting for PFAS is as follows:

- The USEPA established a lifetime health advisory for the two most common PFAS, Perflourooctanoic acid (PFOA) and Perflourooctanesulfonic acid (PFOS), at the combined 70 nanograms per liter (ng/L). USEPA is moving forward with the enforceable MCL process for PFOA and PFOS. In February 2020, USEPA announced it was initiating a two-year period for the agency to formally propose MCLs for PFOA and PFOS. Once MCLs are formally proposed, the agency has another 18 months to finalize its drinking water requirements. The USEPA is also gathering and evaluating information to determine if regulation is appropriate for additional individual PFAS.
- The SWRCB Division of Drinking Water (DDW) established drinking water Notification Levels (NLs) and Response Levels (RLs) for PFOA and PFAS.³² Under the authority of Health and Safety Code section 116400, detections above the NL require agencies to notify the governing body for the areas where the water has been served within 30 days of receiving verified test results. If the RL is exceeded in drinking water provided to consumers, DDW recommends that the water agency remove the water source from service or provide treatment.

A series of sampling events in the City's production wells during 2019 and 2020 showed that PFOA and PFOS concentrations in groundwater from Well 9 exceeding both the NLs and RLs. The NLs for PFOS were also exceeded in one or more samples collected from Wells 6, 7, 8, and 10. The PFOA concentrations in groundwater from Wells 6, 7, 8, and 10 were below reporting limits. Based on these and historical sampling results, the City took Well 9 offline so that the PFOA concentrations in the blended flow from remaining wells is well below the RLs.

Water Conservation Measures

The City has implemented several water conservation measures, including adopting a water conservation ordinance.³³ The City's 2020 Urban Water Management Plan (UWMP) identifies a series of Demand Management Measures (DMM), also known as Best Management Practices

³² EKI Environment & Water, Inc., 2020 Urban Water Management Plan, June 2021

³³ City of Lathrop, Ordinance No. 91-55 and Resolution No. 91-123, 1991

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(BMP). These measures, which are designed to maximize efficient water use and minimize wastewater, are summarized in Table 3-5 (Water Demand Management Measures). The City has not yet implemented all of these DMM due to staff and budget constraints. As City revenues increase with City growth, these programs will be funded. These measures are similar measures presented in the 2016 Municipal Services Review.

Table 3-5: Water Demand Management Measures³⁴

Demand Management Measure	Description	City Program
DMM 1 – Wastewater Prevention Ordinance	The City is updating its prohibition of wastewater requirements as part of the Water Shortage Contingency Plan (WSCP) update, which will be adopted by ordinance as part of the Lathrop Municipal Code (LMC) 13.08.030 and 13.08.120. The updated prohibitions are in place at all times, regardless of the water supply conditions or stage of action.	Prohibitions of water use to prevent water waste were in place during 2016 – 2020.
DMM 2 - Metering	All water service connections in the City are metered and billed monthly according to the volume of use. The City is installing Advanced Metering Infrastructure (AMI) anticipating full implementation by 2023. The City has installed radio-capable water meters at all of its water service connections. Currently, a portion of these meters can send signals to antennae installed in several neighborhoods, while the remainder require City staff to drive a route around the City to receive signals from each meter. The ability to perform meter readings remotely via radio enhances data acquisition and can potentially alert customers or the City when there is a leak, potentially reducing wasted water.	All accounts are metered and read on a monthly basis.
DMM 3 – Conservation Pricing	The City’s water rate structure consists of a base service rate and commodity rate. The City’s service rate is tied to the size of each customer’s meter. Current (2020) water service charges range from \$16.30 per month of a 5/8-inch diameter meter to \$2,845.00 for a 12-inch meter. The City’s current (2020) commodity rate is \$3.99 per 1,000 gallons. The City Council maintains the authority to adopt conservation pricing and waste use surcharges in times of need.	The City does not currently implement conservation pricing.

³⁴ EKI Environment & Water, Inc., 2020 Urban Water Management Plan, June 2021

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Demand Management Measure	Description	City Program
DMM 4 – Public Education and Outreach	The City distributes information about water conservation to the public through information in water conservation kits, website updates, annual Consumer Confidence Reports (CCRs), monthly city newsletters, and community events.	<p>77 water conservation kits have been distributed from 2016 to 2020.</p> <p>The City has booths focused on water conservation at several city-wide or school events, including Lathrop Beautification Day, National Night Out, and the Manteca Unified School District Planet Party – Earth Day.</p> <p>The City maintains the water conservation website.</p> <p>Annual Consumer Confidence Report (CCR) is distributed to all single-family residential and multi-family residential customers.</p>
DMM 5 – Programs to Assess and Manage Distribution System Real Loss	The City currently evaluates monthly consumption reports for extreme variations, and, if a variation is noted, the City checks the meter for leaks. If a leak is detected, the City notifies the customer to repair the leak. The City completes an AWWA Water Loss Worksheet annually. Completion of this worksheet allow the City to estimate real water loss, which consists of water loss attributable to the distribution system and includes physical water loss from the pressurized system and storage tanks up to the point of customer consumption. City staff have also attended Water Loss Technical Assistance Program (TAP) workshops and trainings to receive instruction on proper utilization of this software.	2020 AWWA Validity Score = 68.

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Demand Management Measure	Description	City Program
DMM 6 – Water Conservation Program Coordination and Staffing Support	The City Water Conservation Coordinator is responsible for coordinating the implementation of DMMs and providing water conservation information to residents.	The City currently has one (1) staff members assigned as a water conservation coordinator.
DMM 7 – Other DMMs	<p>Other DMMs provided by the City, in addition to those discussed above, include the following:</p> <ul style="list-style-type: none"> • Large Landscape Conservation Programs: The City has a large landscape conservation program which was started in 2005. As of 2020 the City had 192 landscape accounts. The City currently complies with the State Water Model Ordinance Standards for design of new landscaping. The City has also implemented a program in which evapotranspiration (ET) irrigation controllers are installed for lawns, parks, and other landscaped areas within future developments at the expense of the homebuilders. All of the existing parks and most of the streetscapes are currently controlled by ET irrigation controllers. • Water Conservation Kits: The City offers free water conservation kits free of charge to all residents (as the budget allows for the City’s program). Each kit contains a low flow showerhead, a faucet aerator for the kitchen or bathroom, a waster displacement bag for toilet tanks, a fill cycle diverter, toilet leak detection dye tablets, and a shower timer. Also included with the kits is an instructional booklet with installation instructions and other water saving tips. The City gave out 77 water conservation kits between 2016 and 2020. 	<p>The City has 192 irrigation service connections in 2020.</p> <p>77 water conservation kits have been distributed from 2016 to 2020.</p>

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Future Supply and Demand and Improvements to System

There are two main sources of water available to the City, surface water supplied by SSJID and groundwater. The projected supplies under normal water year conditions exceed the projected demand. This is because groundwater supplements surface water to make up for any unmet demand after surface water supplies are used. Groundwater will also be utilized to meet peak flow events and emergencies.

The City's SSJID supply is anticipated to increase from 6,887 AFY to 10,671 AFY with the implementation of Phase 2 of the SCWSP and is assumed to be available to the City by 2040. The City's current estimated annual groundwater yield is 4,720 AFY. The City does not have plans to install additional groundwater wells. However, the City has a goal of providing treatment to bring Well #9 back online and as of 2020 is in the early phase of evaluating projects that could provide additional supply reliability and/or groundwater production capacity.

Water Supplies through City

Water supplies through City build-out are shown in Table 3-6 (Water Supplies - Projected). The description below is based on estimated water supplies projected into the future.

Table 3-6: Water Supplies – Projected (AFY)

		2025	2030	2035	2040	2045 (Build-Out)
Water Supply	Additional Detail on Water Supply					
Purchased or Imported Water	SSJID SCWSP Phase I (a)	6,887	6,887	6,887	6,887	6,887
Purchased or Imported Water	SSJID SCWSP Phase II (a)	0	0	0	3,784	3,784
Groundwater (not desalinated)	(b)	4,720	4,720	4,720	4,720	4,720
Recycled Water	(c)	997	1,543	2,010	2,472	2,610
Total		12,604	13,150	13,617	17,863	18,001
Notes:						
(a) The City's Phase I allotment of SCWSP water is 6,887 AFY. The City's Phase II allotment of SCWSP water is 10,671 AFY, i.e., 3,847 AFY additional to the City's Phase I allotment.						

Water demand projections through City build-out are shown in Table 3-7 (Normal Year Supply and Demand Comparison). The projected demand is based on known proposed new development projects within the City and a reasonable amount of projected growth. The water demand estimates are specific to each product type within each proposed development as described by the developers and relevant land use planning documents.³⁵

³⁵ EKI Environment & Water, Inc., 2020 Urban Water Management Plan, June 2021

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Table 3-7: Normal Year Supply and Demand Comparison (AFY)

	2025	2030	2035	2040	2045 (Build-Out)
Supply totals	12,604	13,150	13,617	17,863	18,001
Demand Totals	8,679	10,691	12,263	14,188	16,684
Difference	3,925	2,459	1,354	3,675	1,317

Potable water demand presented in Table 3-6 above is substantially lower for year 2025 and into the future. The build-out water demands presented above in Table 3-6 are based on actual water usage versus projected demand, and reflect the large impact of conservation by the community and the required use of water conserving fixtures for new development.

The projected use of non-potable recycled water is greatly understated, and will be increased based upon the recent RWQCB adjustment to the TDS limitation that will now allow use for urban irrigation. The end result is that water supply will continue to outpace water demand in Lathrop.

Groundwater treatment for TDS removal is expensive. Therefore, alternative water management practices that can minimize the use of groundwater and maintain the quality of the City's groundwater supply were analyzed as part of the 2019 Water System Master Plan. The City identified ten water supply and management alternatives which could be implemented to compensate for the limited use of groundwater. The City plans to implement an optimized combination of these alternatives to ensure reliable water supplies for the future. The recommended water system improvements to meet the City's future demands include but not limited to the following:

- Replacement of Well No. 21 pump and modify Well No. 10 pump (Project WS-3).
- Well 21 WTF Site Improvements, including installation of a filter and piping, site work, sludge tank, etc. and installation of a 12-inch parallel raw water pipeline from McKinley to Well No. 21 (Project WS-3).
- Construction of a 1-MG storage tank at Well No. 21 (Project WS-4).
- Installation of a 6.5-MGD of pumping capacity at Well No. 21 (Project WS-4).
- Installation of a new 16-inch transmission main from Well No. 21 WTF to Yosemite Avenue (Project WS-4).

The City could also implement one or more of the other water supply alternatives as deemed necessary.³⁶

The City completed the Water System Master Plan that identified infrastructure needed for new development and recommended Capital Improvement Program. To ensure that appropriate funding is available when the water related infrastructure is needed, developers are required through development agreements to cover all the costs of the infrastructure upfront even if they are only responsible for their portion of costs. Developers are then reimbursed at a later point (e.g., when additional development fees are collected) for any payments in excess of what they

³⁶ EKI Environment & Water, Inc., Water System Master Plan, December 2019

are responsible. The infrastructure would be built by the projects and includes distribution pipelines, tanks, and booster pump stations.³⁷

4. Wastewater Collection and Treatment

The wastewater collection system in the City is owned and operated by the City of Lathrop. Wastewater is treated within the City at the Lathrop Consolidated Treatment Facility (LCTF) which became operational August 25, 2015 and at the Manteca-Lathrop Wastewater Quality Control Facility (WQCF). The City owns the LCTF and a percentage of the WQCF (14.7 percent). The Urban Water Management Plan (adopted in June 2021), and the Wastewater System Master Plan, dated December 2019, and the Central Valley Regional Water Quality Control Board (CVRWQCB) Order R5-2015-0026 are the primary sources of information included in this section. These documents outline a long-term strategy for meeting future discharge and capacity requirements in order to meet community needs for a planning horizon that extends to build-out of the City limits and SOI regardless of when build-out occurs.³⁸ As planning level documents, the master plans estimate build-out needs with the understanding that land uses and specific projects may change in the future. Thus, the master planning documents provide general recommendations of future needs. As specific infrastructure projects are needed, they would have to be individually designed. The different wastewater collection service areas are defined as presented in Figure 3-7 (Lathrop Wastewater Service Area).

³⁷ Ibid

³⁸ City of Lathrop Public Works website, <https://www.ci.lathrop.ca.us/publicworks/page/sanitary-sewer>, October 2021

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Figure 3-7 (Lathrop Wastewater Service Area)

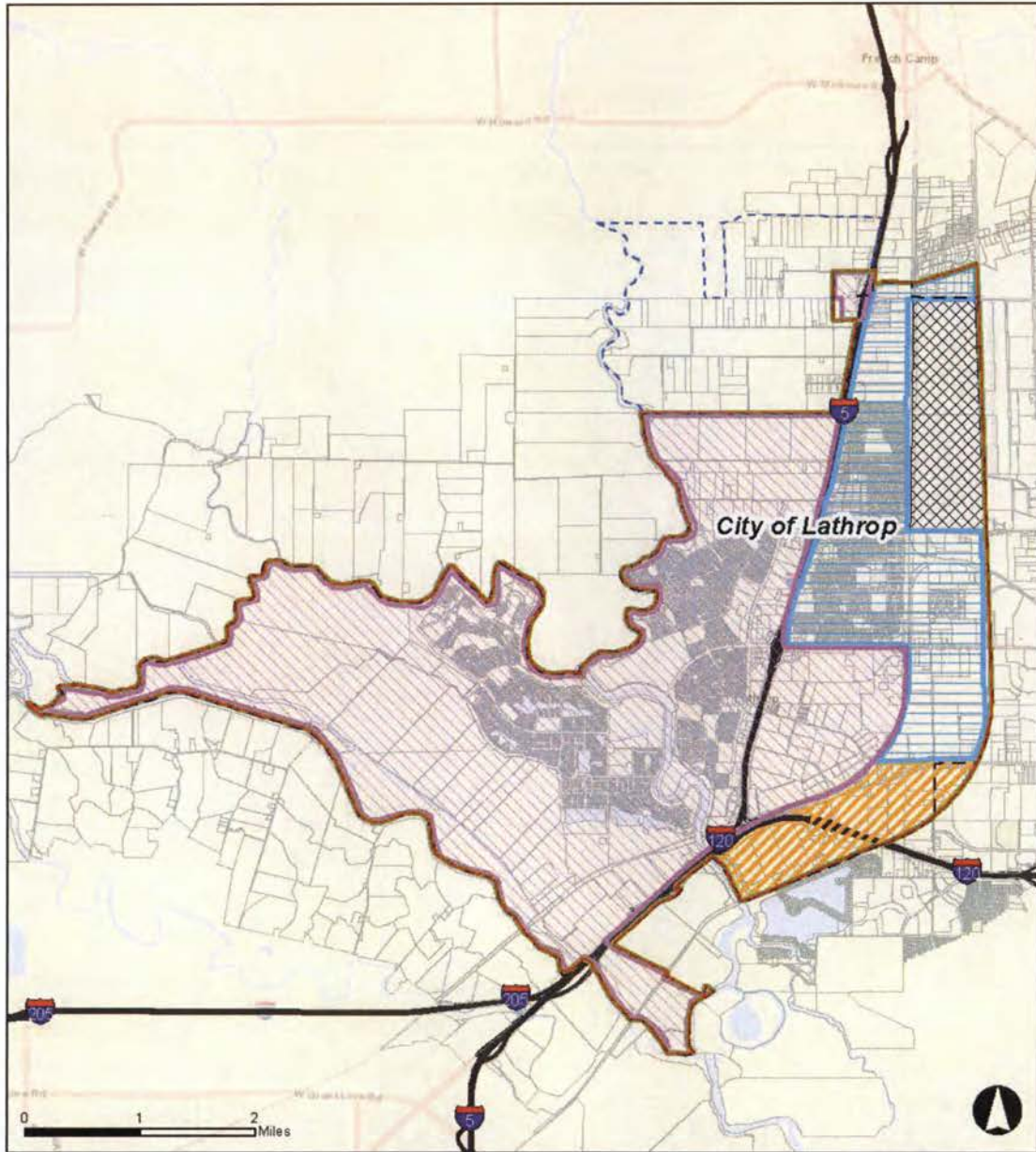


FIGURE:



Disclaimer: Data shown may not be accurate and is for mapping purposes only. Contact the City for more information.

Wastewater Collection and Treatment

The wastewater collection system consists of gravity sewer lines that range from 6 to 36 inches in diameter, pumping stations, and force mains. A portion of the existing City's wastewater is conveyed via gravity sewer and pump stations to a regional pump station. The regional pump station conveys wastewater to a force main, which discharges to the Manteca-Lathrop WQCF. A sewer project was recently completed that allows the McKinley Corridor area to pump wastewater to the WQCF through a new sewer force main pipeline. The City owns 14.7 percent of the Manteca-Lathrop WQCF by contract with the City of Manteca. The City of Lathrop, however, does not participate in the operation of the plant. Most wastewater generated in the areas east of I-5 and north of Louise Avenue is conveyed to the Manteca-Lathrop WQCF.

The LCTF has a current capacity of 2.5MGD.³⁹ Wastewater treatment and disposal at the City's LCTF is regulated under Waste Discharge Requirements (WDR) Order No. R5-2016-0028-01. The City has plans to increase the treatment capacity and improve operational flexibility of LCTF. The City has planned for a total combined treatment capacity at build-out of 11.9 MGD of which 9.1 MGD would be processed by LCTF and the balance processed by the Manteca-Lathrop WQCF. This implies development impact fees and capital accounts have been established to fund the construction of needed future capacity when needed.

Wastewater Treatment Plant Permitting and Capacity

Wastewater from the City is currently treated at the LCTF and the Manteca-Lathrop WQCF. Information about the LCTF is presented in this document. Recently completed upgrades to the WQCF increased the City's capacity at the WQCF to approximately 1.45 MGD. Additional information about the Manteca-Lathrop WQCF can be found in the Manteca Municipal Services Review dated July 16, 2015.

The LCTF has a current capacity of 2.5MGD.⁴⁰ Wastewater treatment and disposal at the City's LCTF is regulated under Waste Discharge Requirements (WDR) Order No. R5-2016-0028-01. The City has plans to increase the treatment capacity, upgrade the treatment technology, and improve operational flexibility of LCTF. The City has planned for a total combined treatment capacity at build-out of 11.9 MGD of which 9.1 MGD would be processed by LCTF and the balance processed by the Manteca-Lathrop WQCF. This implies development impact fees and capital accounts have been established to fund the construction of needed future capacity when needed. The City's current Waste Discharge Report (WDR) from the CV-RWQCB limits the treatment capacity of the City in the future to 9.0 MGD. The treatment technology described in the WDR permit consists of fine screening, grit removal, flow measurement, influent pumping, influent equalization, emergency storage, nitrification/denitrification activated sludge by means of a membrane bioreactor and effluent pumping.⁴¹

³⁹ Per EKI Environment & Water, Inc., 2020 Urban Water Management Plan, June 2021, the LCTF is currently permitted for 2.13 MGD based on the City's existing ponds and spray field capacity.

⁴⁰ Per EKI Environment & Water, Inc., 2020 Urban Water Management Plan, June 2021, the LCTF is currently permitted for 2.13 MGD based on the City's existing ponds and spray field capacity.

⁴¹ Central Valley Regional Water Quality Control Board, Order No. R5-2015-0006: Waste Discharge Requirements and Master Reclamation Permit for the City of Lathrop Water Recycling Plant, 2006

Wastewater Disposal and Reuse

Wastewater will be treated to meet recycled water requirements as defined in the California Water Code Section 13050 and in Title 22 Section 60301.230 (disinfected tertiary recycled water). LCTF effluent disposal and reuse is currently regulated by the Central Valley Regional Quality Control Board under Waste Discharge Requirements (WDRs) and Master Recycling Permit Order No. R5-2016-0028-01. Under the WDRs, the City may store disinfected tertiary treated CTF effluent in aboveground lined storage ponds before pumping it to the distribution system for irrigation of agricultural land application areas (LLAs) and public landscape areas and in a percolation basin (PB-1).

The City has applied to the Central Valley Regional Water Quality Control Board (RWQCB) staff to obtain a National Pollutant Discharge System (NPDES) permit for a surface water discharge. The permit will allow the City to expand treatment capacity at the CTF without being limited by the capacity of recycled water ponds and sprayfields. It will further allow the City to optimize its recycled water system to support recycled water needs of existing and proposed developments. Upon obtaining the NPDES permit, the City plans to discharge a portion of the future treated effluent to the San Joaquin River.

In this regard, on September 13, 2021, the City Council approved funding agreements, a professional service agreement, ratified material purchases and agreement with Reclamation District 17 (RD 17) and approve a budget amendment associated with CIP WW 20-17 Surface Water Discharge. The Surface Water Discharge project includes dechlorination facilities at the City's Lathrop CTF plus a pipeline from the LCTF to the San Joaquin River, and an outfall structure into the river. The project will make available 1,500 acres of developable land that would have been required to create ponds and sprayfields to store and dispose of recycled water on agricultural crops. The City intends to obtain an initial NPDES permit to discharge up to 2.5 mgd ADWF of dechlorinated treated effluent (current ADWF treatment capacity of the LCTF) to the San Joaquin River.

Wastewater Quality

The LCTF's WDR specifies that effluent from the LCTF must not exceed the limits presented in Table 3-8 (WDR Recycled Effluent Discharge Limitations). Recycled water from the LCTF is delivered to land application areas or storage ponds until it is used. The storage ponds are lined to minimize percolation.

Table 3-8: Waste Discharge Report Recycled Effluent Discharge Limitations⁴²

Constituent	Units	Limits	Basis of Compliance Determination
BOD ₅	mg/L	10	Monthly average
Total N	mg/L	10	Flow-weighted annual average
TDS	mg/L	950	Flow-weighted annual average
Total Coliform	Median Concentration < 2.2 per 100 mL		
	Max once per month MPN > 23 per 100 mL		
	MPN < 240 per 100 mL at all times		
Turbidity	Not exceed 0.2 NTU > 5% time w/in 24 hr		
	Not exceed 0.5 NTU at any time		

The CV-RWQCB regulates the LCTF and use of recycled water through Board Order Number R5-2016-0028-01. The order allows land application only to those areas subject to review in a final document adopted pursuant to the California Environmental Quality Act (CEQA) and prior to the date of adoption of the order.

The WDR specifies that recycled water application from the LCTF must not cause groundwater constituents referenced above to exceed concentrations greater than present in the current ground water as described in Table 3-9 (WDR Groundwater Water Limits). Recycled water application must not impart taste, odor, toxicity, or color that creates nuisance or impairs any of the beneficial uses of the groundwater basin identified by the CV-RWQCB.⁴³

Table 3-9: WDR Groundwater Limitations

Constituent	Use Area Location	Maximum Allowable Concentration
TDS	Mossdale, River Island	Current Ground Water quality ¹
TDS	CLSP	1,000 mg/L
TDS	LAS-2, LAS-3	Current Groundwater Quality ¹
Nitrate as N	Mossdale, River Island, LAS-2	10 mg/L
Nitrate as N	CLSP ²	10 mg/L, Current Groundwater Quality ¹
Nitrate as N	Northern Lathrop, LAS-3	Current Groundwater Quality ¹
Boron	LAS-3	Current Groundwater Quality ¹
Sulfate	LAS-3	Current Groundwater Quality ¹
Manganese	LAS-3	Current Groundwater Quality ¹

¹ "Current Groundwater Quality" means the quality of groundwater as evidenced by monitoring completed as a 32 March 2016 and as determined in the report described in Provision H.1.b for each of the specified compliance monitoring wells listed in the Monitoring and Reporting Program.

⁴² CVRWQCB Order R5-2016-0028-01

⁴³ CVRWQCB Order R5-2016-0028-01

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² Nitrate as N concentrations are spatially variable within the CLSP area. The compliance wells to which the maximum allowable concentration applies to are specified in the Monitoring and Reporting Program.

Future Wastewater Demand and System Improvement

The Wastewater System Master Plan projects wastewater generation with anticipated future development as an estimate using the updated wastewater flow factors and the anticipated acreages and number of dwelling units associated with each proposed development.⁴⁴ The Wastewater System Master Plan summarizes the City's projected wastewater generation by sector and development area in five-year increments between 2020 and 2040 and at buildout, based on development projections. Based on these projections, it is anticipated that total Average Dry Weather Flow (ADWF) in 2040 will be 5.34 MGD, whereas the ADWF Buildout is estimated to be 6.48 MGD. Of these totals, ADWFs of 1.40 MGD and 1.47 MGD are anticipated to flow to MWQCF from Historic Lathrop in 2040 and at buildout, respectively. ADWFs of 3.94 MGD in 2040 and 5.01 MGD at buildout are projected to flow to the Lathrop CTF. The majority of the anticipated increase in wastewater generation at the CTF is associated with the River Islands and Central Lathrop development areas.

Table 3-10: Projected Wastewater Flow and Treatment Capacity at Lathrop CTF

Estimated ADWF Influent and Treatment Capacity (MGD)							
	Existing (2016)	2020	2025	2030	2035	2040	Buildout
Projected Influent ADWF (a)							
ADWF Projection	0.58	1.28	2.20	2.90	3.45	3.94	5.01
Existing Capacity and Future Expansions							
Lathrop CTF Phase 0	0.75	0.75	0.75	0.75	0.75	0.75	0.75
Lathrop CTF Phase 1	0.25	0.25	0.25	0.25	0.25	0.25	0.25
Lathrop CTF Phase 2	-	1.50	1.50	1.50	1.50	1.50	1.50
Lathrop CTF Phase 3	-	-	2.5	2.5	2.5	2.5	2.5
Lathrop CTF Phase 4	-	-	-	-	-	1.0	1.0
Total Capacity	1.00	2.50	5.0	5.0	5.0	6.0	7.0

Notes:

(a) Wastewater influent to Lathrop CTF is the combination of wastewater flow from all city areas except for the Historic Lathrop area and Sharpe Army Depot.

⁴⁴ EKI, Wastewater System Master Plan, December 2019

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Table 3-11: Projected Wastewater Flow and Treatment Capacity at MWQCF

Estimated ADWF Influent and Treatment Capacity (MGD)							
	Existing (2016)	2020	2025	2030	2035	2040	Buildout
Projected Influent ADWF (a)							
ADWF Projection	1.08	1.24	1.36	1.38	1.39	1.40	1.47
Existing Capacity							
MWQCF	1.45	1.45	1.45	1.45	1.45	1.45	1.45

Notes:

(a) Wastewater influent to Lathrop CTF is the combination of wastewater flow from all city areas except for the Historic Lathrop area and Sharpe Army Depot.

As shown in Table 3-10, the Lathrop CTF Phase 2 Expansion, completed in Summer 2018, is projected to have sufficient treatment capacity to meet projected flows from new development and Crossroads through 2027. The City's current capacity allocation at MWQCF (Table 3-11) is projected to be sufficient to meet projected flows from Historic Lathrop infill beyond 2040, although additional capacity is needed by buildout. The City is evaluating alternatives that would reroute portions of the areas currently tributary to MWQCF to the Lathrop CTF, which would change each treatment facility's projected flows.⁴⁵

The MWQCF is permitted for future expansions of up to 26.97 MGD, of which the City would be allocated up to 3.97 MGD, should the City elect to maintain is proportional allotment.⁴⁶

Table 3-12: Projected Wastewater Flow and Treatment Capacity, Citywide

Estimated ADWF Influent and Treatment Capacity (MGD)							
	Existing (2016)	2020	2025	2030	2035	2040	Buildout
Projected Influent ADWF (a)							
Total ADWF Projection	1.66	2.52	3.56	4.28	4.84	5.34	6.48
Existing Capacity and Future Expansions							
Manteca WQCF	1.45	1.45	1.45	1.45	1.45	1.45	1.45
Lathrop CTF Phase 0	0.75	0.75	0.75	0.75	0.75	0.75	0.75
Lathrop CTF Phase 1	0.25	0.25	0.25	0.25	0.25	0.25	0.25
Lathrop CTF Phase 2	-	1.50	1.50	1.50	1.50	1.50	1.50
Lathrop CTF Phase 3	-	-	2.5	2.5	2.5	2.5	2.5
Lathrop CTF Phase 4	-	-	-	-	-	1.0	1.0
Total Capacity	2.45	3.95	6.45	6.45	6.45	7.45	7.45

Notes:

(a) Flow projections include total Citywide ADWF projections.

⁴⁵ Ibid

⁴⁶ EKI Environment & Water, Inc., 2020 Urban Water Management Plan, June 2021

5. Storm Water Drainage

Lathrop's storm water drainage system is managed by the City's Public Works Department. The gravity-based system consists of collection and trunk pipelines, detention basins, pump stations, and surface infrastructure such as gutters, alleys, and storm ditches. Several of the storm water detention basins (particularly within the Historic Lathrop) are operated by the City to control peak storm runoff events. These detention basins also function as recreational facilities (parks, ball fields, green areas, etc.). Storm water is disposed by routing it through various interconnected detention basins and discharging storm waters into one of three locations along the San Joaquin River. Several Storm water Master Plans have been developed to address drainage issues in the City. These include:

- ◆ 1973 Storm Drainage Study and Master Plan for San Joaquin County⁴⁷
- ◆ 1987 Master Storm Drain Plan for Lathrop⁴⁸
- ◆ 1992 City of Lathrop Storm Drain Master Plan⁴⁹
- ◆ 2003 Northern Area Portion Master Plan of Drainage⁵⁰
- ◆ 2003 Stewart Tract Drainage Area Master Plan
- ◆ City of Lathrop Storm Water Management Plan, January 2003
- ◆ City of Lathrop Storm Water Development Standards, June 2008

The 1992 Storm Drain Master Plan served as a basis for providing storm water infrastructure at that time. It concluded that subsequent master plans for specific areas throughout the City would be required to update the 1992 plan. As such, both 2003 Drainage Master Plans updated the 1992 plan for their respective study areas.

Under the requirements of the Clean Water Act of 1972, the City of Lathrop was required to apply for coverage under the National Pollution Discharge Elimination System (NPDES) Phase II permit and developed and implemented a Storm water Management Plan (SWMP) and Storm water Development Standards to control and prohibit the discharge of pollutants into the Municipal Storm Sewer System. The Cities of Lathrop, Lodi, Manteca, Patterson, and Tracy, and portions of the County of San Joaquin (collectively Agencies) are each classified as Phase II Municipal Separate Stormwater Sewer System (MS4) communities. In 2013, the California State Water Resources Control Board (State Water Board) adopted a National Pollutant Discharge Elimination System (NPDES) general permit for Phase II MS4 communities to regulate stormwater and non-stormwater discharges from MS4s to waters of the United States. As part of the Phase II Permit, the Agencies are required to develop/update post-construction standards to address stormwater quality for regulated new development and redevelopment projects.

⁴⁷ RW Siegfried & Associated and George S Nolte & Associates, *Storm Drainage Study and Master Plan for San Joaquin County, 1973*

⁴⁸ Thompson-Hysell Engineers, *Master Storm Drain Plan for Lathrop, 1987*

⁴⁹ Lew-Garcia-Davis Engineers/Surveyors, *Lathrop Storm Drain Master Plan, July 1992*

⁵⁰ RBF, *Northern Area Portion Master Plan of Drainage, May 2003*

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The Agencies collaborated in 2015 and prepared the Multi-Agency Post-Construction Stormwater Standards Manual to assist the development community in complying with the requirements of the Phase II Permit and local ordinances.

The SWMP consists of six elements that, when implemented together, are expected to reduce pollutants discharged into receiving water bodies to the maximum extent possible. The City has developed Best Management Practices (BMPs) to address storm water quality within the City. The BMPs are intended to maintain surface water quality due to storm water discharged from the City. New developments within the City are required to comply with the requirements of the SWMP. The City is also responsible for monitoring and reporting on BMPs as a method to fulfill minimum SWMP control measures. The Storm water Development Standards specify design requirements to be used during development design that, in turn, meets the NPDES requirements for the City.^{51,52}

Existing Storm Water Drainage System

The City's existing storm drain infrastructure includes approximately 916 inlets, 691 manholes, 4 outfalls, 13 detention basins totaling 23 acres, in addition to 36 miles of storm water collection and conveyance piping.⁵³

Storm drain infrastructure has primarily been studied and developed by the City for the areas of historic Lathrop, Mosssdale Landing, Stonebridge, River Islands and the Central Lathrop Specific Plan area. The storm drainage systems within these areas consist of pipe networks connected to detention basins and pump stations. The operation of the system relies on detention basins to prevent flooding because the peak capacities of the pumps are far lower than peak runoff rates into the system. In some locations, pumps fill the detention basins; in other locations pumps drain the detention basins. Other pumps boost flows along the storm drains that lead and discharge to the San Joaquin River. The existing system requires some simple manual operations to drain some of the detention basins after storm events. Actual system functions, however, considering the interconnections, pump curves and set points, reversing flow directions in some pipes, and overland releases, can be quite complex.⁵⁴

Levees within the City are owned and maintained by Reclamation Districts 17, Reclamation District 2107 and Reclamation District 2062.⁵⁵ The levees are designed to protect the City from flooding that might occur from the San Joaquin River, Old River or Paradise Cut per Figure 3-8 (Reclamation Districts). Flood protection provided by the levees has been assessed by the Federal Emergency Management Agency (FEMA). According to the FEMA Flood Insurance Rate Maps (FIRM), urbanized areas within Reclamation Districts 17 and 2062 are located within Flood Zone X. Flood Zone X is defined as an area of 0.2 percent annual chance of flood (500-year storm event), an area with 1.0 percent annual chance of flood (100-year storm event) with average depths of less than one foot or with drainage areas less than one square mile, and

⁵¹ City of Lathrop, NPDES Phase II Storm Water Management Plan, November 04, 2003

⁵² WGR Southwest, Inc., City of Lathrop Storm Water Development Standards, June 03, 2008

⁵³ City of Lathrop, Geographic Information System (GIS) Data, November 2021

⁵⁴ City of Lathrop, Geographic Information System (GIS) Data, November 2021

⁵⁵ City of Lathrop, Geographic Information System (GIS) Data, November 2021

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areas protected by levees from 1.0 percent annual chance of flood.⁵⁶ FEMA updated the FIRM maps for San Joaquin County. FEMA currently only identifies the 100 and 500-year flood plain areas as shown on Figure 3-9 (FEMA Flood Map). FEMA issued a Letter of Map Revision (LOMR) for the River Islands Phase 2 Project Area (Case No. 20-09-0630P) on July 7, 2021. This LOMR became effective on November 18, 2021 and removed the majority of the River Islands Phase 2 area from the 100-year Flood (Flood Zone AE).^{57,58}

The City, DWR and Reclamation Districts 17 and 2062 are addressing requirements for public awareness and improvements to the levee system. Lathrop participates in the National Flood Insurance Program (NFIP) that makes available federally-backed flood insurance for all structures, whether or not they are located within the floodplain. The City has provided its property owners with information regarding flood protection, new FEMA mapping and insurance requirements. DWR has developed a plan called Flood SAFE California that will assess the existing conditions of the levees, recommend maintenance activities, and improvements to the State's levees in the near future. Reclamation Districts 17 and 2062 have a plan to upgrade its levees to improve flood protection.

⁵⁶ FEMA, FIRM City of Lathrop, CA Panel 615 of 950: Map Number 06077C0615F, Effective Date October 16, 2009 and Panel 620 of 950: Map Number 06077C0620F, Effective Date October 16, 2009

⁵⁷ FEMA, Letter of Map Revision Determination Document, Case No. 20-09-0630P, November 18, 2021

⁵⁸ *Figure 3-9 includes the latest mapping Shapefiles available from San Joaquin County and FEMA and do not reflect the LOMR issued by FEMA on July 7, 2021 and effective November 18, 2021 (Case No. 20-09-0630P).*

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Figure 3-8 (Reclamation and Drainage District Boundaries)

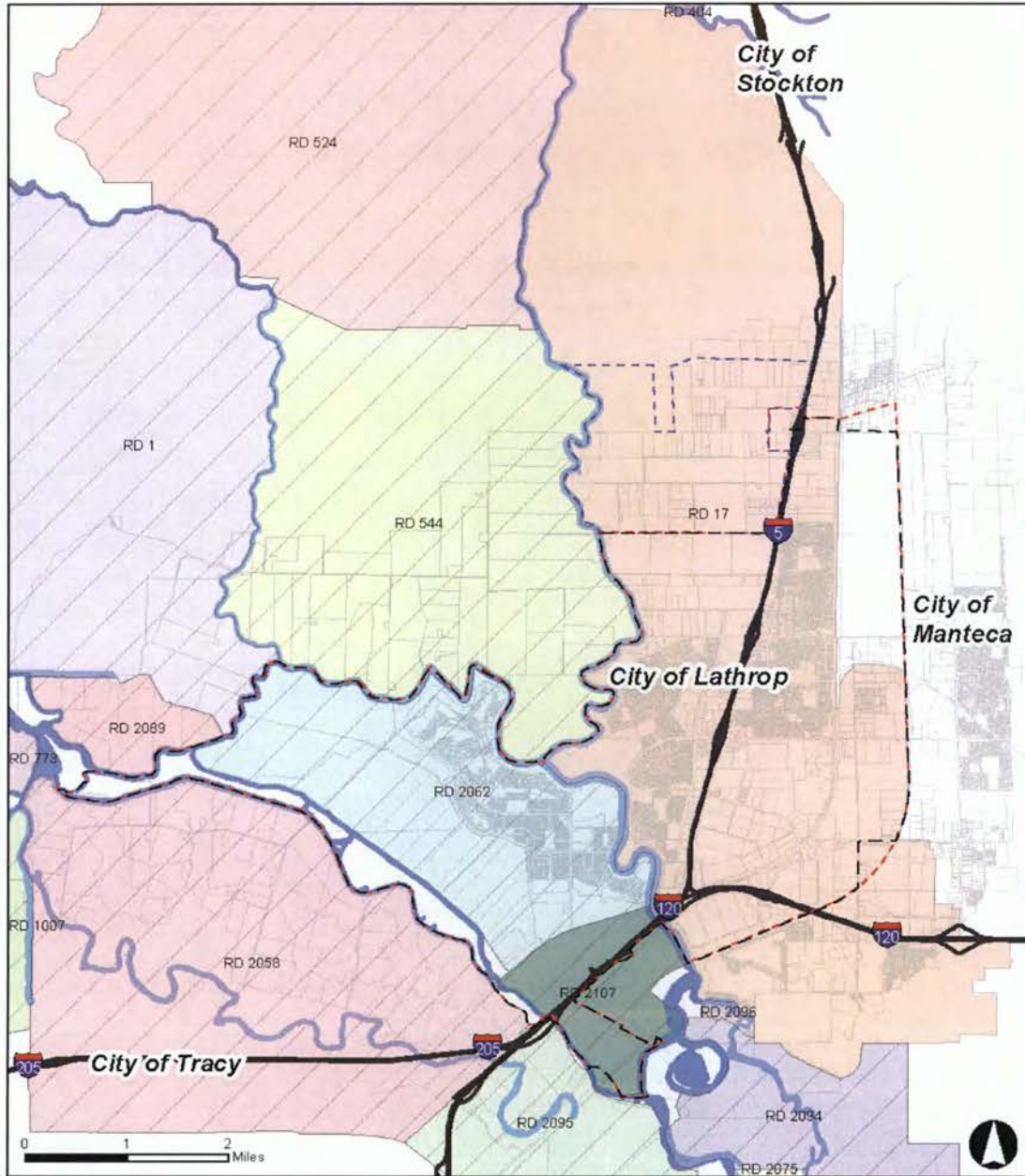


FIGURE: 3-8

Reclamation and Drainage District Boundaries
City of Lathrop

	City Limits		Parcels
	Area of Interest		Stream
	Sphere of Influence		Sacramento-San Joaquin Drainage District

Disclaimer: Data shown may not be accurate and is for mapping purposes only. Contact the City for more information.

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Figure 3-9 (FEMA Flood Insurance Rate Map)



FEMA Panel # 06077C0605F, 06077C0610F, 06077C0615F, 06077C0620F
 Effective Date: October 16, 2009

FIGURE:



FEMA Flood Insurance Rate Map
City of Lathrop

Area of Interest	FEMA FIRM Zones 0.2 PCT HAZARD	AH
City Limits	A	AO
Sphere of Influence	AE	X
Streams	X PROTECTED BY LEVEE	

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Senate Bill No. 5 (SB 5) – 200-Year Flood Protection

In 2007, the State of California approved the SB 5 bills that require 200-year Urban Level of Flood Protection (ULOP) for urban areas in the Central Valley. Briefly summarized, the SB 5 Bills require that urban (population > 10,000) and urbanizing areas (population > 10,000 within ten years) have 200-year flood protection no later than 2025. After July 2, 2016, the City is prohibited from issuing new discretionary permits and residential building permits in areas that may be inundated to a depth of more than three feet during a 200-year flooding event unless the City confirms that 1) 200-year flood protection is provided, or 2) “adequate progress” has been made toward providing 200-year flood protection by 2025.

SB 5 requires that the 200-year flood protection requirements be incorporated into amendments of the City’s General Plan and zoning. General plan amendments must be completed by July 2015; zoning amendments must be completed by July 2016. The City of Lathrop adopted a General Plan amendment in July of 2015 which satisfied this requirement.

Assembly Bill 838 (Eggman) was signed into law on September 28, 2020, and amended Government Code Sections 65865.5, 65962, and 66474.5, and added Section 65962.1 to extend the requirement for the Mossdale Tract to achieve the Urban Level of Flood Protection from 2025 to 2028. The Mossdale Tract means an area of land identified as Reclamation District 17, along with such contiguous urban and urbanizing areas to the east of the tract as would be subject to flooding from the San Joaquin River at an urban level of flood protection.

There are three local reclamation districts (RDs) in the City: RD 2107, RD 2062, and RD 17. The following are the intended SB 5 compliance measures for each district:

RD 2107: This district includes Dell’Osso Farms and other areas south of the Union Pacific Railroad and southeast of I-5. This land does not presently have 100-year flood protection and is neither urban nor urbanizing. The SB 5 Bills therefore do not impose the requirement for 200-year flood protection within RD 2107.

RD 2062: This district includes the River Islands master planned community located on the Stewart Tract. RD 2062 has 100-year FEMA approved levees for the River Islands Phase 1 and Phase 2 areas and prepared the engineering evidence to demonstrate adequate progress toward 200-year certification of these levees.

RD 17: This district includes land east of the San Joaquin River in Lathrop, Manteca, Stockton, and San Joaquin County. Lathrop and Manteca recently joined SJAFCA, and that agency is taking over planning 200-year levee improvements along the east bank of the San Joaquin River to provide 200-year flood protection by 2028, and to once again demonstrate “adequate progress” by July 2, 2022. In order to make a Finding of Adequate Progress, the affected jurisdictions are working cooperatively to complete engineering studies, a financial plan, and construction of improvements. At this time, there has been significant progress on all of these fronts.

RD 17 created a Joint Powers Authority that included San Joaquin County, Stockton, Manteca and Lathrop to issue bonds to fund the local share of Phase 1-3 Improvements to the RD 17 levees. Lathrop coordinated with RD 17 and the other cities and the

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County to update the San Joaquin Area Flood Control Agency (SJAFCA) JPA to add Lathrop and Manteca to that JPA to fund the local share of the needed Urban Level of Flood Protection (ULOP) improvements to the RD 17 levees, to adopt Development Impact Fee programs and/or exactions paid and advanced from property owners in areas of entitled and planned development within RD17, a new Overlay Assessment District and a new Enhanced Infrastructure Financing District. Initially, Lathrop and Manteca funded the required Urban Levee Design Criteria analysis of the RD 17 levees, identified the 200-year floodplain, calculated an estimated cost to provide the ULOP improvements, and requested State funds for the State share of this work. Lathrop will continue to work with SJAFCA to provide for final design and construction of ULOP improvements that will allow findings of Adequate Progress toward providing ULOP as the improvements are constructed.

If the City is not able to confirm that 1) 200-year flood protection is provided, or 2) “adequate progress” has been made toward providing 200-year flood protection by 2028, the City will comply with State Law and not issue permits until the appropriate flood protection is provided or “adequate progress” has been made. If development in RD 17 is put “on hold” due to issues concerning 200-year flood protection, the City will still continue to experience growth and development in RD 2062 (River Islands). River Islands was constructed with levees built to a 200-year flood standard. Phase 1 of River Islands includes entitlements for over 4,000 residential lots, a commercial town center, school sites, and an employment center. Phase 2 of River Islands includes entitlements for over 10,000 residential lots, a village town center (mixed use), a Transit Oriented Development mixed use area, school sites, portion of the employment center. Phase 1 and 2 are protected by levees designed to be certified as 200-year levees, and available for development as the real estate market demands. The City will not be “shut down”; rather, growth would be focused in the western portion of the City known as River Islands.

Since 2018, the San Joaquin Flood Control Agency (SJAFCA) has prepared Annual Adequate Progress Reports and most recently, on June 29, 2021, SJAFCA staff submitted the 2021 Annual Report to the CVFPB. The 2021 Annual Report can be found on the SJAFCA’s website.⁵⁹ The 2021 Annual Report includes a number of changes from the previous plan, including but not limited to the following:

- Climate Adaptation pursuant to SJAFCA Resolution 19-06, *Policy on Adapting Design Standards for the Mossdale Tract Area of SJAFCA*. The 2021 Annual Adequate Progress Report reflects an updated project that addressed additional improvements needed to conform to the adopted SJAFCA Climate Adaptation Policy. The 2021 Annual Report presents SJAFCA’s addendum to the Engineer’s Report that contains the supporting evidence required for Adequate Progress. The costs of the program have been updated and the Financing Plan have been updated to reflect both the increased cost and the new 2028 deadline (discussed above).
- The Financing Plan for the project was updated to reflect Climate Adaptation and the new 2028 deadline. Numerous changes are reflected that impact the projected amount of revenues to come from three (3) planned funding mechanisms: 1) Development

⁵⁹ <https://www.sjafca.org/projects/mossdale-tract>, accessed December 6, 2021.

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Impact Fee, 2) Overlay Assessment District, and 3) Enhanced Infrastructure Financing District.⁶⁰

As noted above, the Financing Plan for the 2021 Annual Adequate Progress Report is planned to come from three (3) mechanisms. The City continues to collect a Mossdale Tract Regional Levee Impact Fee based on the square footage the development and location (subject to 200-year flooding). The current fee (effective July 1, 2021) is as follows:

- Single Family – Residential - \$18,845 per acre
- Multi-Family – Residential - \$17,160 per acre
- Commercial - \$17,847 per acre
- Industrial - \$14,850 per acre

SJAFCA is continuing to work on two (2) additional funding mechanisms: Overlay Assessment District and Enhanced Infrastructure Financing District. The Overlay Assessment District would be levied on properties (parcels) directly receiving flood damage reduction benefit from the construction and long-term Operations & Maintenance (O&M) of the Project. SJAFCA entered into contracts with Wildan Financial Services (Willdan) to prepare the requisite Assessment Engineer's Report and administer the legislative processes required by Proposition 218 and the underlying statutory authority for the imposition of the assessment.⁶¹ To date, Willdan has prepared a Draft Preliminary Analysis for review by SJAFCA and member agencies.

A new Enhanced Infrastructure Financing District would capture a portion of the growth in general property taxes and dedicate the revenue toward the construction of the 200-Year Flood Protection Levees. This revenue, in conjunction with the OAD revenues could be pledged to the repayment of bonds, the proceeds of which could fund the construction of the project. SJAFCA commenced the formation effort of the EIFD in May 2019 and is advancing the effort in coordination with the member agencies. It is expected that the EIFD will be in place prior to August 2022 and generating revenues by FY 2022/2023.⁶²

⁶⁰ San Joaquin Area Flood Control Agency, Board Meeting, July 22, 2021, Item 5.1, Receive Briefing on the Mossdale Tract Program Status and Update.

⁶¹ San Joaquin Area Flood Control Agency, 2021 Annual Adequate Process Report Update for Urban Level of Protection, dated June 25, 2021.

⁶² Ibid

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Figure 3-10 (Storm Water Basins)

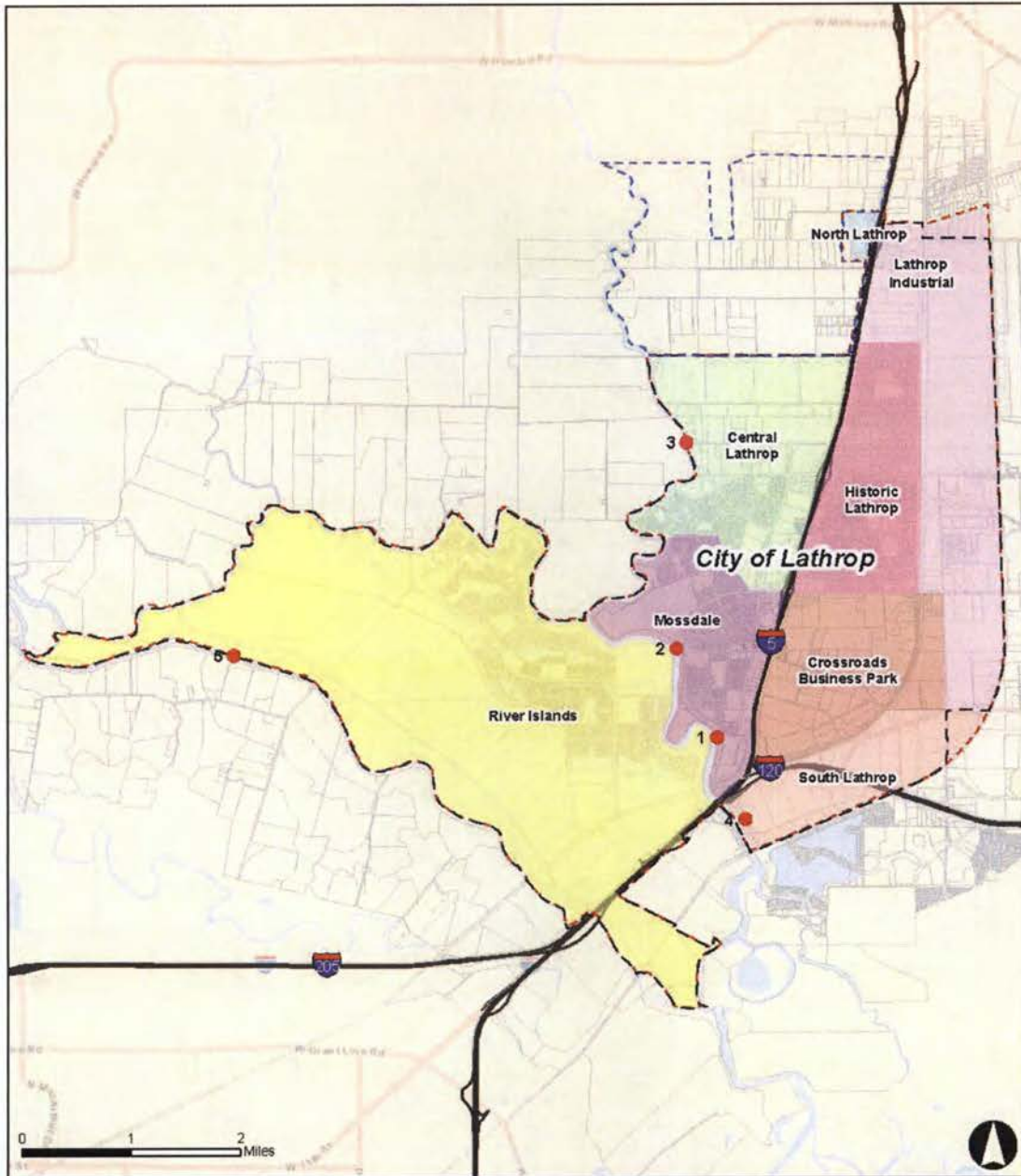



FIGURE:



Stormwater Basin Drainage Areas
City of Lathrop

Drainage Zones		
	Central Lathrop	
	Crossroads Business Park	
	Historic Lathrop	
	Lathrop Industrial	
	North Lathrop	
	Outfalls	
	Area of Interest	
	City Limits	
	Sphere of Influence	
	Parcels	

Disclaimer: Data shown may not be accurate and is for mapping purposes only. Contact the City for more information.

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Figure 3-11 (200 Year Flood Plain)

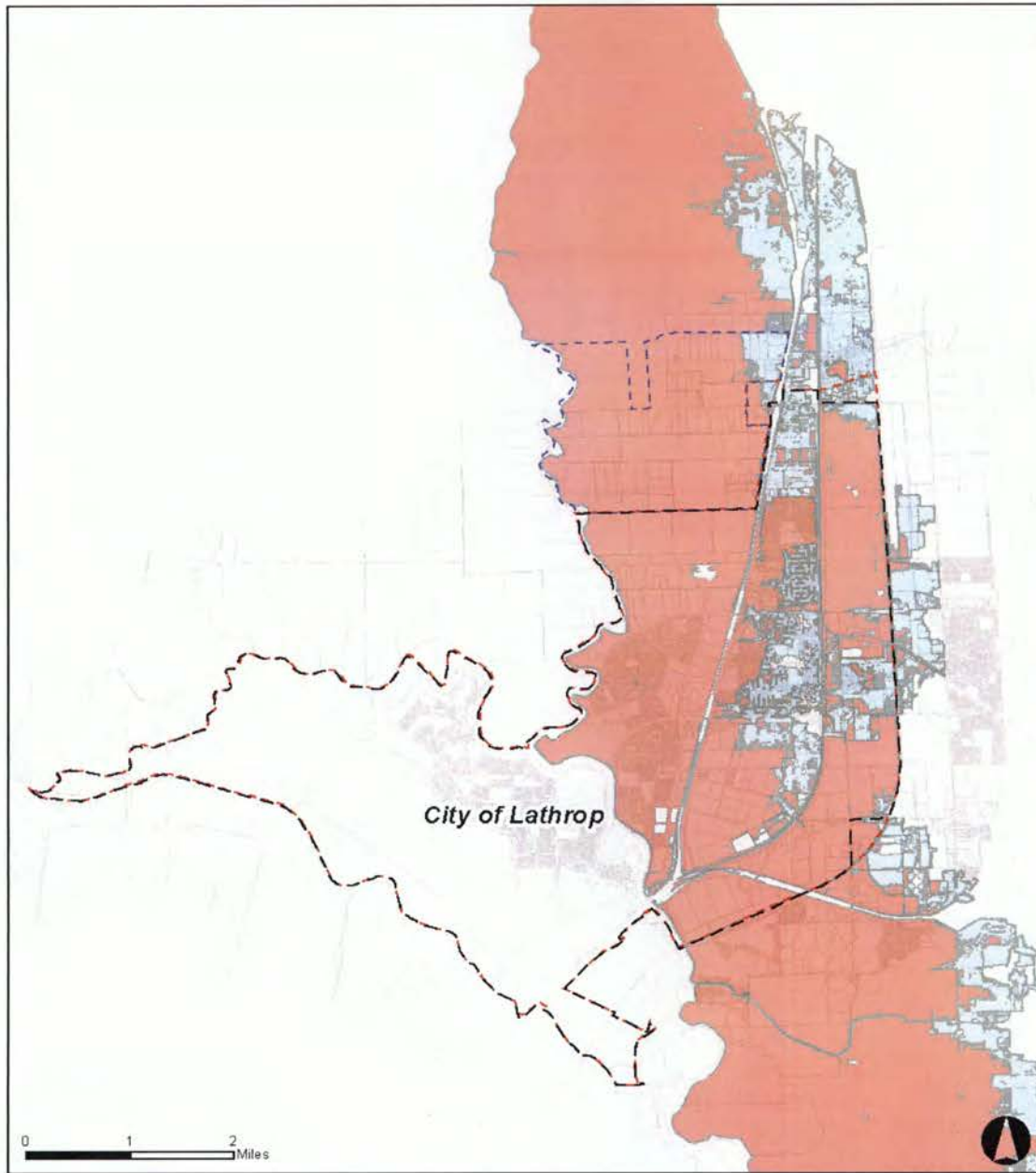


FIGURE: 3-11



Disclaimer: Data shown may not be accurate and is for mapping purposes only. Contact the City for more information.

Future Storm Water Drainage Demand and System Improvements

Any significant urban expansion will require additions to the existing collection system. The General Plan requires that new development projects must address storm water issues and mitigate increased storm water runoff. Additionally, the developments are required to construct storm water infrastructure such as curbs, gutters, and detention basins and provide a storm drainage master plan update for that area.⁶³ These requirements ensure that adequate infrastructure will be in place at build-out within the City limits and SOI.

A Drainage Master Plan for the Sub Plan Area #3 (Stewart Tract) was approved by the City of Lathrop in 1996 and updated in 2003 as part of the West Lathrop Specific Plan. This document identifies the required improvements of the development area to meet storm water requirements. These improvements would be made as part of the construction of the development. To ensure that appropriate funding is available when the infrastructure is needed, the developers are required through development agreements to cover all the costs of the infrastructure upfront even if they are only responsible for their portion of costs. Developers are then reimbursed at a later point (e.g., when additional development fees are collected) for any payments in excess of what they are responsible.⁶⁴

6. Determination

As the City of Lathrop continues to grow and portions of the Sphere of Influence (SOI) are incorporated into the City, there will be a need to expand public services. The demands for services have been estimated primarily from approved and/or pending projects within the City limits and SOI. Additionally, future projects within the SOI will generate minimal demand as these areas are not planned for residential development. The following is a summary of the major City actions that may be required to ensure adequate provision of services.

Fire Protection

As development expands, the Lathrop-Manteca Fire District (LMFD) expects to expand their number of fire stations and personnel. This has been partially accounted for with the construction of Fire Station 34 and 35. These fire stations were built in anticipation of future development projects and their fire protection needs. The Fire District has developed a master plan to provide adequate coverage for the potential urban growth of the City. The master planning effort undertaken by the District will aid with efforts to anticipated future fire protection services necessary for Lathrop City limits and SOI. The master plan and financing strategies discussed above suggest the need for a total of three (3) new fire stations.

The City of Lathrop and LMFD will work cooperatively to ensure new development pays its fair share of facilities and manpower associated with new growth. The imposition of Fire Mitigation Fees and participation in fire services Community Facilities District (CFD) combined with property tax and Measure C funds provide the financial tools necessary to guarantee capacity is available.

⁶³ City of Lathrop, Comprehensive General Plan , November 9, 2004

⁶⁴ City of Lathrop, Adopted Capital Improvement Program: Fiscal Year 2014-2015

Law Enforcement

The proposed development projects in the City would result in additional demands for police service. Capital costs for new facilities and equipment would be funded through development impact fees and the operational costs would be funded through the increased tax base and the imposition of a police services Community Facilities District (CFD). In accordance with the General Plan, the new police station, located in River Islands, is planned to be operational in 2021. This new police station will replace the current French Camp station currently being utilized.

Lathrop Police Services is staffed 24 hours a day in a series of 3 patrol shifts with a minimum of 2 patrol officers per shift. Minimum staffing levels are set at 6 officers per day. Lathrop Police Services has 26 sworn officers, including 1 captain serving as police chief, 1 lieutenant, 2 sergeants, 2 detectives, 20 deputy sheriffs and 3 civilian staff. If needed, additional assistance can be summoned under a mutual aid agreement with surrounding cities and the County. Existing police staffing levels in the City are approximately 1.1 per 1,000 residents. The current city-wide priority 1 average response time is 4 minutes. Priority 1 calls are where a threat is posed to life or a crime of violence. The current City-Wide Priority 1 average response time is 4 minutes.

At the March 22, 2021, Special City Council Meeting, Council directed City staff to create Capital Improvement Project CG 21-11, to begin the creation of a new Lathrop Police Department and implement the transition of law enforcement services from the San Joaquin County Sheriff to the City. The new Police Department project identifies 46 new sworn and non-sworn positions. On May 10, 2021, the City Council approved a Master Consulting Services Agreement with CPS HR Consulting (CPS) to begin recruitment of personnel for the new City of Lathrop Police Department and authorized the creation of the new Police Chief position. Since May 10, 2021, CPS has advertised positions for the various levels of Staffing, including Police Chief, Police Commander, Police Sergeants, Police Officers, and non-sworn personnel.⁶⁵ In September 2021, the City hired the first Police Chief for the new Department and two (2) Commanders in February, 2022. The City continues to recruit for the various levels of staffing, purchase necessary equipment, such as Police vehicles for the new Police Department, and coordination with other jurisdictions for the purposes of evidence storage and 911 operations. The Lathrop Police Department will initiate operations on July 1, 2022.

The City of Lathrop will ensure that new development pays its fair share of facilities and manpower associated with new growth. The imposition of Police Mitigation Fees and participation in police services CFD's combined with property tax and Measure C funds provide the financial tools necessary to guarantee capacity will be able in the future.

Water Supply Conservation and Treatment

The City currently uses both surface water and groundwater as the water supply source. The City's most recent water supply planning documents are the 2018 Water System Master Plan and the 2020 Urban Water Management Plan (UWMP). These water studies evaluate existing

⁶⁵ City of Lathrop, Lathrop Police Department Transition Website (<https://www.ci.lathrop.ca.us/city-manager/page/lathrop-police-department-transition>), accessed December 7, 2021 and May 31, 2022.

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and anticipated supplies. The results provide alternatives for additional sources of water to meet build-out demands within the City and SOI.

Groundwater treatment for Total Dissolved Solids (TDS) removal is expensive. Therefore, alternative sources and alternative water management practices were analyzed. The City identified ten water supply and management alternatives which could be implemented to compensate for the limited use of groundwater. The City plans to implement an optimized combination of these alternatives to ensure reliable water supplies for the future. The recommended water system improvements to meet the City's future demands include Well 21 WTF Phase 2 improvements, installation of backup power at SSJID Turnout, SCWSP Phase 2 Improvements and Expansion of turnout capacity from 5.1 mgd to 11.5 mgd. According to the Urban Water Management Plan, the City would have a net surplus of 1,317 acre feet of water in 2045, plus the non-potable water supply generated from waste water recycling.

Wastewater Collection and Treatment

Wastewater from the City is currently treated at the Lathrop Consolidated Treatment Facility (LCTF) and the Manteca-Lathrop Water Quality Control Facility (WQCF). The City owns LCTF and 14.7 percent of the WQCF by contract. The City's Wastewater System Master Plan (prepared in 2019), the 2020 Urban Water Management Plan, and CV-RWQCB Order Number R5-2016-0028-01 are the primary documents that outline long term strategy for meeting future discharge and capacity requirements for a planning horizon that extends to build-out. The pending NPDES permit will update the City's disposal program, allow disposal of highly treated recycled water into the San Joaquin River, and will eliminate the need for additional storage ponds and agricultural disposal fields.

The LCTF has a current capacity of 2.5MGD. The City is currently designing the next expansion of treatment capacity. The City has planned for a total combined treatment capacity at build-out of 11.9 MGD of which 9.1 MGD would be processed by LCTF and the balance processed by the Manteca-Lathrop WQCF. A total combined treatment capacity is planned by the City at build-out of 11.9 MGD through a combination of expansions at the LCTF and WQCF. The 11.9 MGD of capacity would be able to adequately serve the major planned development within the City and SOI. The City's current WDR from the CV-RWQCB limits the treatment capacity of the City to 6.0 MGD.

Storm Water Drainage

The City has developed a Storm Water Management Plan (SWMP), Best Management Practices (BMP's), and Storm water Development Standards to address storm water quality within the City and meet the Clean Water Act NPDES requirements. The BMPs are intended to maintain surface water quality discharged from the City. New development within the City is required to comply with these requirements. The City is also responsible for monitoring and reporting on BMPs. The Storm water Development Standards specify design requirements to be used during development design that, in turn, meets the National Pollutant Discharge Elimination System (NPDES) requirements for the City.

Any significant urban expansion would require major additions to the City's storm water collection system. The General Plan requires that new development must address storm water

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issues and mitigate increased storm water runoff. Additionally, development is required to construct storm water infrastructure such as curbs, gutters, and detention basins. These requirements ensure that adequate infrastructure would be in place at build-out within the City limits and SOI. New development would be required to prepare a drainage master plan to serve as addendums to previous master plans.

To ensure that appropriate funding is available when public services (e.g., law enforcement and fire protection) and water, wastewater and storm water drainage infrastructure is needed, developers are required through Development Agreements to cover all the costs of needed infrastructure upfront even if they are only responsible for a portion of cost. Developers are then reimbursed at a later time (e.g., when additional development fees are collected) for any payments in excess of their responsibility.

SB5 200-Year Flood Protection

SB5, and its amendments, limit any city/county in the Central Valley from issuing certain permits unless either an Urban Level of Protection (ULOP or 200-year flood protection per California Department of Water Resources) is confirmed, or the city/county makes a finding of Adequate Progress toward providing that ULOP.

There are three major waterways within Lathrop: San Joaquin River, Old River, and Paradise Cut. The Stewart Tract portion of Lathrop is surrounded by Paradise Cut on the south, Old River on the north and San Joaquin River on the east. The balance of Lathrop is located east of the San Joaquin River.

Lathrop is composed of three separate flood basins, represented by the three reclamation districts that cover the City: Reclamation District 2107 located on Stewart Tract, southeast of the UPRR tracks, Reclamation District 2062 located on Stewart Tract, northwest of the UPRR tracks and also known as the River Islands development project, and Reclamation District 17 located east of the San Joaquin River. Per the recently amended General Plan, RD 2107 is not subject to SB5. RD 2062 is expected to confirm that they already provide ULOP flood protection prior to July 2022. On January 8, 2018, the Lathrop City Council approved the Amended and Restated Joint Exercise of Powers Agreement (JEPA) for the San Joaquin Area Flood Control Agency (SJAFCA) to include the City of Lathrop and the City of Manteca as Members of the JEPA. The main purpose of the re-organization of the SJAFCA to include the Cities of Lathrop and Manteca is for the SJAFCA to start advancing 200-Year flood control in the Mossdale Tract area. Since 2018, SJAFCA has prepared the Adequate Progress Findings for ULOP as a joint effort between the agencies involved in the JEPA. Lathrop is working with SJAFCA to explore various funding programs, such as the new Enhanced Infrastructure Financing District and Overlay Assessment District. As noted previously, the Mossdale Tract Regional Levee Impact Fee is in effect and the City continues to collect monies as development occurs. Lathrop will continue working with all public agencies within RD17 and SJAFCA to provide final design and construction of ULOP improvements that will allow findings of Adequate Progress toward providing ULOP as the improvements are constructed.

The General Plan requires new development to pay its way, including its fair share of required improvements for 200-year flood protection. If the Finance Plan for 200-year flood protection does not have sufficient funding to construct improvements, then the City will not be able to

make a Finding of Adequate Progress. New development in the affected area will not be allowed to proceed. This would result in land remaining fallow until the SB 5 issues are resolved.

D. Financial Ability of Agency to Provide Service

This section evaluates the funding mechanisms available for the provisions of expanded services in the City of Lathrop (City) to meet future needs for fire protection, law enforcement, water, wastewater, and storm water drainage infrastructure. Law enforcement is funded primarily through tax-revenues passing through the General Fund and fire protection is funded primarily by property tax revenue and by a portion of Measure “C” funds allocated by City Council. The City of Lathrop has supplemented these sources by requiring the creation of public service Community Facilities Districts CFD’s for all new developments to fund the identified fiscal short fall associated with additional manpower needs for police and fire protection. Water, streets, wastewater, and storm water drainage are funded by impact fees (AB1600), connection fees (capacity charges) and user fees (O&M) administered through Enterprise and Capital Facilities Funds. Maintenance of such things as streets, street lighting, parks and streetscape, and storm drainage are administered by special maintenance Districts which are generally project and/or area specific.

1. Development Fees

The City of Lathrop Comprehensive General Plan (General Plan) requires developers of land to “meet all of the costs of public infrastructure that are reasonably related to and which are generated by their projects.” To satisfy this requirement, and Pursuant to the AB 1600 (Mitigation Fee Act), the City has established fees which are imposed upon development projects for the purpose of mitigating the impact that the development projects have upon the City’s ability to provide specified public facilities. These requirements are incorporated in the section of the Municipal Code referred to as “Impact Fee Ordinance.”⁶⁶ The Impact Fee Ordinance requires development impact fees (Capital Facility Fees) to be charged to fund improvements to the City’s infrastructure storm drainage, sewer, water supply and distribution system, and roadway network, as well as government facilities, including police, fire and parks and recreation. The amount of the fee is determined by the zoning and location of the project. Fees for municipal service facilities are collected per dwelling unit for residential uses and per 1,000 square feet for non-residential uses. Water and Sewer Connection Fees are based on the size of the connection. Storm drainage fees are collected on a per gross acre basis.

Development fees are typically paid at the time building permits are issued. These fees are pooled into different funds for water, sewer, library, etc. Investment in infrastructure is carried out as instructed by the City Council through the adoption of the annual Capital Improvement

⁶⁶ City of Lathrop, Municipal Code, Chapter 3.20 Capital Fees, http://qcode.us/codes/lathrop/view.php?topic=3-3_20&frames=on, accessed October 14, 2008. California Code Government Section 66000 et seq. sets forth the procedural requirements for establishing and collecting development impact fees. These procedures require that a “reasonable relationship” or nexus, exist between the improvements and facilities required to mitigate the impacts of new development and the impact fee. The requirements of Section 66000 are also incorporated into the “Impact Fee Ordinance.”

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Program (CIP). The City is responsible to ensure that appropriate funding is available when the infrastructure is needed. When the balance of the respective fund are not sufficient to cover anticipated expenditures, developers are required to cover all the costs of the infrastructure upfront even if they are only responsible for their portion of the costs. Developers are then reimbursed at a later point (e.g., when additional development fees are collected) for any payments in excess of what they are responsible for.

In some instances, particularly for large projects, the City of Lathrop has also negotiated Development Agreements with the developer to require the construction of public improvements in-lieu of payments of development fees. The City Council has also required that new development projects be assessed fees for public safety including additional police and fire staff on a per project basis based on the terms of the Development Agreement and as a result of findings of the project specific fiscal impact analysis.

In accordance with the General Plan, the Impact Fee Ordinance requires the impact fees to be revised to reflect any changes in construction costs resulting from inflation or to replace estimated actual costs with actual costs to provide specified public facilities. The City of Lathrop continues to rely on the 2005 version of the CFF program with annual adjustments to these fees every January 1st to take into consideration adjustments in the Consumers Price Index (CPI). The City of Lathrop prepared Capital Facilities Fee Studies for the South Lathrop Specific Plan (SLSP) and Lathrop Gateway Business Park Specific Plan in 2019 and were added to the CFF Fee Schedule. Additionally, a Capital Facilities Fee Study was prepared in 2020 for impact fees for four (4) reimbursement agreements between the City of Lathrop and developers who have constructed sewer facilities. Revision of the Development Fees structure will ensure that an appropriate level of funding is available for any needed capital improvements.

2. *Ad Velorum, Property Tax*

In 1978, Proposition 13 was enacted limiting the ability of local public agencies to increase property taxes based on a property's assessed value. Until then, property taxes were the main source of local government revenue.

The City receives revenue from property taxes from land within the City limits. The City has a tax sharing agreement with San Joaquin County (County), which addresses the adjustment of the allocation of property tax revenue between the City and County when a jurisdictional change occurs, such as annexation of unincorporated land into the City. The agreement was most recently updated in November of 2012 and is effective until July 31, 2019. The agreement was extended via an Addendum to Master Property Tax Agreement in 2020 to extend the Agreement for an additional ten (10) years, up to and including July 31, 2029. Additionally, a Tax Sharing Agreement between San Joaquin County and the City of Lathrop was executed for the allocation of property tax and apportionment of sales tax for the "Pilot-Flying J Travel Center" property annexation. The master agreement specifies property tax sharing for additional land annexed into the City. The City receives 20 percent of San Joaquin County's share of the property taxes for annexations that involve detachment from the Fire District. For

annexations that do not require detachment from the Fire District, the City also receives 20 percent of property taxes since the district was established before June 15, 1996.⁶⁷

The “Pilot-Flying J Travel Center” Tax Sharing Agreement stipulates the following:

Sales Tax

- The County continues to receive, every fiscal year, 100% of the 1% Bradley-Burns Uniform Local Sales and Use Tax Revenues received attributable to sales from Pape Kenworth or its successor in interest.
- The City will receive 100% of the 1% Bradley-Burns Uniform Local Sales and Use Tax Revenues generated in the Annexation Area except Pape Kenworth.
- The City will receive 100% of the 1% Measure C Tax Revenues generated in the Annexation Area.

Property Tax

- The County will continue to receive, every fiscal year, property tax currently received plus the California Consumer Price Index (CCPI) adjustment for the annexed area.
- The City will receive the portion of property tax in excess of the County's share. This would include any new construction in the Annexation Area.

The master agreement does not apply to annexation areas where the County is currently receiving transient occupancy tax (TOT) revenues, or where gross taxable sales exceed \$1 million per year. The agreement does not apply to annexations that include more than 50 acres of County-Owned property. Annexation agreements for such areas are individually negotiated between the County and City to address the potential loss of revenues to the County.⁶⁸

The City currently collects the following taxes:

- ◆ Property Taxes
 - Secured Property Taxes
 - Other Property Taxes
- ◆ Sales and Related Taxes
 - Retail Sales Tax
 - Sales Tax In Lieu
 - Measure “C” one cent sales tax (Tax does not sunset)
- ◆ Transient Occupancy Tax
- ◆ Franchise Taxes
 - Electric Tax
 - Natural Gas Tax & Surcharge
 - Cable Tax, Solid Waste Tax
 - Industrial Waste Tax

⁶⁷ The agreement states that fifteen percent of San Joaquin County's share of property taxes will go to the City if the Fire District was established between June 15, 1996, and June 15, 2003; ten percent will go to the City if the Fire District was established after June 15, 2003. However, the Lathrop-Manteca Fire District was established in 1936, therefore, neither of these rules applies.

⁶⁸ County of San Joaquin & City of Lathrop Agreement for Property Tax Allocation Upon Annexation A-12-472

- ◆ License and Permit Taxes
 - Animal Licenses
 - Dangerous Animal Permits
 - Business Licenses
 - Construction Permits
 - Other Permits

3. *Economic Conditions and Outlook*

According to the Comprehensive Annual Financial Report for the Fiscal Year Ended June 30, 2020, the City has recently begun to enjoy a strong economic base from years of smart growth and planning initiatives resulting in stable property tax revenue, modest transient occupancy taxes and diverse sales tax revenues. The City's sales tax revenues remain stable and, over the past several years, have continued to experience annual increases. The City's sales tax revenues are expected to show modest annual increases as population and consumer activity continue to rise and businesses continue to view Lathrop as an attractive location.

Like all government agencies throughout California, the City is faced with increased ongoing annual operating costs and rising retirement related liabilities. For Lathrop, some of these challenges include increased funding needs for pavement maintenance, facility and park maintenance, new programs and departments, additional personnel, retiree health care costs, and rising pension costs due to new funding policies adopted by the California Public Employees Retirement System (CalPERS). While the City has been successful over the years in balancing these issues with its strategic use of contract staffing and services, the City will continue to experience rising costs. Additionally, with the anticipation of significant impacts to revenues in the coming year, coupled with ongoing growth in expenditures over the next five years, the City will be challenged. The continued COVID-19 pandemic uncertainty in the near future also adds another layer of complexity to the General Fund's finances.

In fiscal year 2020, the City of Lathrop economy began the year experiencing a modest improvement similar to the rest of the State – as did many other cities. This improvement halted as the local economy began to suffer from the effects of the COVID-19 pandemic and related shelter in place orders that either limited or prohibited operations of many businesses in the community. Although the impacts can be seen in the year over year revenue collection, the City still met its budget projections. The ability to budget conservatively has paid dividends with the uncertainty that has come with the COVID-19 pandemic.

4. *Long Term Financial Planning*

The City incorporates long-term financial planning into its budget process in several ways. Each year, during the budget process the City Council receives an updated General Fund Ten-Year Forecast and CIP Five-Year Forecast that includes all special revenue funds associated with each project. The long-term financial revenue model used for the General Fund and CIP looks forward ten years, because of the volatile nature of tax revenues in a commercial growth based economy, and various one-time special revenue funds associated with development activity making it difficult to predict revenues with any certainty beyond the immediate term. The forecast is used as a tool and maintained by Finance staff.

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These projections allow management to see what the future could look like given a set of assumptions and is evaluated in the context of whether decisions are sustainable over the long term. The ten-year financial forecast is a tool for strategic decision making and presents further context for balancing short-term and long-term goals and provides an “order of magnitude” feel for the General Plan’s ability to continue services and preserve fiscal sustainability. Management encourages its departments to project their resource needs for a period longer than the traditional annual budget. In addition, the City faces increasing expenses in several areas of operations, including the relation of its Police Department. The City has elected to proactively address its unfunded OPEB obligation by establishing an irrevocable trust and significantly increasing its contributions. At the same time, rising pension contributions requirement, while helping to reduce the unfunded pension liability, result in a decrease of financial resources available for other uses. The City will need to continue to explore options to increase its revenue base, while keeping expenses manageable.

COVID-19 will have a lasting impact over the course of several years, possibly beyond the scale of the Great Recession. The significant revenue impacts to sales tax and TOT will likely continue through FY 2020-21 with gradual recovery, and full recovery back to FY 2018/19 revenue levels not anticipated until FY 2024-25. Property tax revenue has not been affected yet as the assessed values do not show the impact of economic volatility in a short period. Moreover, low interest rates and a short supply of homes available for sale has kept the local real estate market strong and robust. Over time, these revenue sources will continue to cause significant year-to-year variances and create challenges for long-term revenue forecasting.

Lastly, on November 6, 2012, the Citizens of Lathrop approved Measure C by 77%. Measure C is a general purpose 1% additional sales tax Measure to be used for the purpose of maintaining and enhancing essential City services, such as police and fire protection and youth and senior services within the City. During FY 2019/20, Measure C supported personnel and operating expenditures to manage the Lathrop Generations Center, a multipurpose facility aimed to promote healthy recreational opportunities for our youth. Furthermore, Measure C funded additional Lathrop Police personnel to strengthen prevention and intervention services around the community.

FINANCIAL SUMMARY

FINANCIAL HIGHLIGHTS

- The assets and deferred outflows of resources of the City exceeded its liabilities and deferred inflows of resources on June 30, 2020 by \$514.7 million (net position). Of this amount, \$130.3 million (unrestricted net position) may be used to meet the City's ongoing obligations to residents and creditors.
- During the fiscal year 2020, the City's governmental activities revenues exceeded expenses by \$40.3 million due in large part to \$43.3 million in capital grants and developer contributions.
- The total revenue from all sources decreased \$11.7 million from the prior year due to impacts associated with the coronavirus restrictions at the State and Federal level.
- The General Fund reported excess revenues over expenditures (including transfers) of \$3.7 million, thereby increasing the fund balance.
- Sales and use tax collections decreased by \$1.5 million, a 12.5 percent decrease from June 30, 2019.
- On June 30, 2020, the City's governmental funds reported combined ending fund balances of \$107.9 million, an increase of \$16.9 million in comparison with June 30, 2019. Of this \$107.9 million total amount, \$4.3 million or 3.9 percent is unassigned fund balance.
- On June 30, 2020, the unassigned fund balance for the General Fund was \$4.3 million, compared to last year's unassigned actual fund balance of \$31.1 million. The decrease is due to \$29.7 million in committed funds being represented in the FY 2020 CAFR.

5. Connection and Usage Charges

The City has many sources of revenue for the provision of potable water and the collection, treatment, and disposal of wastewater. In addition to impact fees and property taxes, the City receives funds for the on-going provision of water and sewer service. The cost of capital improvements to each system are recovered through a structure of "connection fees" that is usually paid when a building permit is obtained. Revenue for maintenance and operations is generated by monthly service charges paid by the users of the system through their utility bills. Both the water and wastewater systems are operated as Enterprise Funds by the City, and as such have their own fund tracking mechanisms and are accounted separately in the City's ledger.

The Water Utility Enterprise treats and distributes clean drinking water to Lathrop residents and performs repair and maintenance functions of existing water lines, as well as builds additional water distribution systems funded through its Capital Improvement Master Plan. The Sewer Utility Enterprise collects treats and disposes of treated sewerage for Lathrop residents and performs repair and maintenance functions of existing sewer mains, as well as builds additional system capital improvements.

6. Special Districts and Benefit Districts

In addition to the funding mechanisms described above, the City also has created various Community Facilities Districts (CFDs), Landscape and Lighting Districts (LLMDs), 1913/15 Act

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Assessment Districts (ADs) and Benefit Assessment Districts (BADs) to pay for ongoing maintenance and some capital improvement replacements. In 1982, the Mello-Roos Community Facilities Act of 1982 (Government Code Section 53311-53368.3) was created to provide an alternate method of financing needed improvements and services in response to the limitations created by Proposition 13. The Act allows counties, cities, special districts, or joint powers authorities to establish a Mello-Roos Community Facilities District (CFD), which allows for financing of public improvements and services.⁶⁹ Additionally, state law allows for the creation of BADs, LLMDs and ADs to link the cost of public improvements to those landowners who specifically benefit from these improvements.

The City's Storm Water Management System (SWMS), for example, is funded from storm drainage maintenance districts. Lathrop currently has three Storm Drain Maintenance Districts (Stonebridge and City Zone 1, and City Zone 1A) that are used to fund capital improvements to the storm water system as well as maintenance and operations. New development projects require new storm drainage maintenance districts with funding for storm water systems which comply with the Phase II MS4 Regional Water Quality Control Board requirements. For example, the Mossdale CFD includes funding for its share of the City's SWMS in addition to maintaining the storm drain facilities and landscaping.⁷⁰ The CFD 2005-1 for Historic Lathrop also includes funding for storm drainage maintenance and operations as well as Central Lathrop CFD 2006-2 and River Island CFD 2013-1.

The City of Lathrop has 27 special financing districts which provide a funding source to maintain a variety of infrastructure and services. They include:

- ◆ Assessment District 1 Sanitary Sewer District
- ◆ Zone 1 Storm Drainage
- ◆ Industrial Landscape Maintenance District
- ◆ Residential Landscape Maintenance District
- ◆ Zone 1A Storm Drainage
- ◆ Woodfield Landscape Lighting Maintenance District 93-1
- ◆ Crossroads Assessment District Series 2001A
- ◆ Louise Ave Assessment District Series 1993
- ◆ Stonebridge Drain and Light
- ◆ Stonebridge landscape
- ◆ Mossdale Landscape Lighting Maintenance District
- ◆ Standby Charge District No. 2005-01
- ◆ North Harlan 99-1
- ◆ Mossdale Assessment District Series 2005
- ◆ Lathrop Community Facilities District 2003-1
- ◆ Lathrop Community Facilities District 2003-2
- ◆ Lathrop Community Facilities District 2004-1
- ◆ Lathrop Community Facilities District 2005-1
- ◆ Central Lathrop Specific Plan Community Facilities District 2006-2 (Operations & Maintenance)

⁶⁹ California Tax Data, www.mello-roos.com/pdf/mrpdf.pdf, accessed September 22, 2008

⁷⁰ City of Lathrop Storm Water Management Plan, NPDES Phase II, 2015

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- ◆ Central Lathrop Specific Plan Community Facilities District 2006-2 (Police and Fire Services)
- ◆ Community Facilities District CLSP Infrastructure Agency Fund
- ◆ Community Facilities District CLSP 2018-1
- ◆ Community Facilities District CLSP 2018-2
- ◆ Historic Lathrop Community Facilities District 2005-1
- ◆ River Island Specific Plan Community Facilities District 2013-1
- ◆ South Lathrop Community Facilities District 2019-1
- ◆ Central Lathrop Community Facilities District 2019-2

Due to the economic downturn starting in 2007, Community Facilities District 2006-01 in the Central Lathrop Specific Plan was unable to meet its financial obligations. CFD 2006-01's obligations consisted primarily of payment of principal and interest on its Special Tax Bonds, Series 2006. The property owners within the boundaries of CFD 2006-1 were unable to pay principal payments on the 2006-1 Bonds since 2007 and only made minimal interest payments to the owners of the 2006-1 bonds. On August 13, 2018, the City Council approved a Restructuring Agreement in order to create a process to pay the financial obligations of CFD 2006-1 which would allow the project to move forward.

Pursuant to the Restructuring Agreement, the City established CFD 2018-1 and CFD 2018-2 in 2018 (Approved by City Council on November 19, 2018) for the purpose of paying off the obligations of the 2006-1 Bonds now owned by Saybrook. The boundaries of CFD 2018-1 and CFD 2018-2 are identical but the parcels within CFD 2018-1 and CFD 2018-2 are only the parcels owned by Saybrook that made up CFD 2006-1. This action allowed the City to issue the Series 2018-2 Bonds on behalf of CFD 2018-1 and the Series 2018-2 Bonds on behalf of CFD 2018-2 in the collective approximate amount of \$71.8 million for the purposes of paying off in full and cancelling the CFD 2006-1 Bonds owned by Saybrook.

7. Financial Management

Budgetary Controls

In addition to internal controls, the City also maintains budgetary controls. Budgets for the General, Special Revenue, and Capital Project Funds are adopted on a basis consistent with generally accepted accounting principles. The budget for the General and Special Revenue Funds are the only legally adopted budgets.

Budgets for the Debt Service and Capital Project Funds are used for management and control purposes only.

Expenditures may not legally exceed budgeted amounts at the department level. If the expenditures exceed appropriations, the City Manager is authorized to transfer budgeted amounts between line items within any department or between divisions within a department.

The City maintains an encumbrance accounting system as one technique of accomplishing budgetary control. Under this system, governmental funds are encumbered when purchase orders, contracts, or other commitments are signed or approved. Encumbered amounts may be carried over to the following fiscal year with the City Manager's approval.

Risk Management

The City of Lathrop is a member of the Central San Joaquin Valley Risk Management Authority (CSJVRMA), a 55-city self-insurance pool. CSJVRMA provides liability coverage up to \$1,000,000 per occurrence. CSJVRMA is a member of the California Affiliated Risk Management Authorities (CARMA), which provides liability coverage above \$1 million up to \$29 million. The City has a self-insured retention (SIR) of \$25,000, however, the CSJVRMA pays claims from first dollar up and allocates the amount of the claim the city is liable for, their SIR, back to the city through a retrospective adjustment process that takes place five years after the program year ends.

The City is also a member of ERMA (Employment Risk Management Authority) which covers wrongful employment practices. The City has a \$25,000 SIR and the total limit of coverage is \$2,000,000. Coverage above the City's SIR up to \$1,000,000 per occurrence is provided through ERMA's pooled layer and excess coverage is purchased above \$1,000,000 with a limit of \$1,000,000 per occurrence.

Independent Audit

State statutes require an annual audit of the City's accounts by an independent certified public accountant. The City of Lathrop selected the accounting firm of Maze and Associates. The auditor's report on the basic and combining financial statements and schedules is included in the financial section of the City's Comprehensive Annual Financial Report.

The City of Lathrop receives funds for the provision of public services through development fees, property taxes, and connection and usage fees. As land is developed within the City and annexed in the City of Lathrop, these fees apply. The City of Lathrop reviews these fee structures to ensure that they provide adequate financing to cover the provision of City services. The City's Community Development, Public Works, and Finance Departments are responsible for continual oversight that the fee structure is adequate.

8. *Financial Statements*

Comprehensive Annual Financial Report

The City prepares a Comprehensive Annual Financial Report (CAFR) each year with their financial statements. The CAFR includes a Government-wide Financial Statement and the Fund Financial Statement. These two sets of financial statements provided two different views of the City's financial activities and financial position. The financial statements are discussed below.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the City of Lathrop's finances using accounting methods similar to a private-sector business.

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The **statement of net assets** presents information on all the City of Lathrop's assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the City of Lathrop is improving or deteriorating.

The **statement of activities** presents information showing how the government's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g. uncollected taxes and earned but unused compensated absences).

Both of these government-wide financial statements distinguish functions of the City of Lathrop that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the City of Lathrop include general government, community development, public safety, public works, culture and leisure, and debt service. The business-type activities of the City of Lathrop include the City's water and sewer utility enterprise functions.

The government-wide financial statements include solely the operations of the City of Lathrop itself. There are no additional discrete or blended component units.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives, or as required by legal enabling legislation. The City of Lathrop, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance related legal requirements. All of the funds of the City of Lathrop can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and government-wide activities.

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The City of Lathrop maintained 42 individual governmental funds in 2020. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in funds balances for the general fund, landscape maintenance special revenue fund, developer projects special revenue fund, and streets and roads capital projects fund, all of which are designated as major funds. Data from the remaining 37 non-major governmental funds are shown as other supplementary information. The City of Lathrop adopts an annual appropriated budget for all of its funds. A budgetary comparison compliance schedule is provided for each of the major funds and a like schedule is provided for the non-major governmental funds shown as other supplementary information.

Proprietary funds. Proprietary funds provide the same type of information as the government-wide business-type activity financial statements, only in more detail, and are used to account for services for which customer fees are intended to finance the costs of operations. There are two types of proprietary funds – internal service funds and enterprise funds. Internal service funds account for services rendered between City departments. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The City has one internal service fund in its fund structure, which is used to quantify compensated activities between departments. The City of Lathrop uses enterprise funds to account for its water and sewer utility functions.

Fiduciary funds. Fiduciary or agency funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the City of Lathrop's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The City has 12 fiduciary funds.

9. Financial Analysis

Summary of Net Assets

Net assets may serve as a useful indicator of a government's financial position since it represents the difference between the City's resources and its obligations. In the case of the City of Lathrop, assets exceeded liabilities by \$514 million at the close of Fiscal Year 2019/2020.

By far the largest portion of this year's net assets reflects the City's investment in capital assets of \$366 million (e.g., utility system construction, utility plant improvements, water rights acquisition, land acquisition, building improvements, equipment, vehicles, roads and streets) less any related debt used to acquire those assets that is still outstanding. The City of Lathrop uses these capital assets to provide services to residents; consequently, these assets are not available for future spending. Although the City's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. Additional capital asset information can be found in the Capital Asset and Debt Administration section of the City's Fiscal Year 2019/2020 Comprehensive Annual Financial Report.

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A portion of the City of Lathrop's total net position represent resources that are subject to external and internal restrictions (municipal code and/or State mandates and reserves required by debt obligation covenants) on how they may be used. Restricted net assets amount to \$17 million or 3.4 percent of total net position. The remaining balance of \$130 million (25.3 percent of total net position) is unrestricted and may be used to meet the City's ongoing obligations to residents and creditors.

The table below shows the government-wide assets, liabilities and net assets for both fiscal years ended June 30, 2019 and 2020.

City of Lathrop Summary of Net Assets
For the Fiscal Years Ended June 30
(in Thousands)

	Governmental		Business-Type		Total Primary		Total Percent Change
	Activities		Activities		Government		
	2019	2020	2019	2020	2019	2020	
Assets:							
Capital assets	\$ 209,561	\$ 209,561	\$ 171,651	\$ 354,792	\$ 354,792	\$ 389,794	9.87%
Other assets	108,872	125,064	39,341	49,248	147,213	174,312	18.41%
Total Assets	291,013	334,625	210,992	229,481	502,005	564,106	12.37%
Deferred Outflows							
Deferred Outflows Related to Pension	2,211	6,564	205	212	2,416	6,776	180.46%
Liabilities:							
Current liabilities	16,042	15,726	3,991	3,717	20,033	19,443	-2.95%
Long-term liabilities	10,514	11,244	20,324	20,408	30,838	31,652	2.64%
Total Liabilities	26,556	26,970	24,315	24,125	50,871	51,095	0.44%
Deferred Inflows							
Deferred Inflows Related to Pension	968	989	67	62	1,035	1,051	1.55%
Net Position:							
Invested in Capital Assets,							
Net of Related Debt	179,501	206,211	150,453	160,481	329,954	366,692	11.13%
Restricted	13,553	16,013	1,652	1,652	15,205	17,665	16.18%
Unrestricted	72,646	87,006	34,710	43,373	107,356	130,379	21.45%
Total Net Position	\$ 265,700	\$ 309,230	\$ 116,515	\$ 205,506	\$ 452,515	\$ 514,736	13.75%

At the end of the fiscal year, the City of Lathrop is able to report positive balances in all three categories of net assets, both for the City as a whole, as well as for its separate governmental and business-type activities. Lathrop's combined net position of the primary government

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increased by 13.75 percent during the 2019-2020 budget years, from \$452.5 million at June 30, 2019 to \$514.7 million at June 30, 2020.

Although the net position of the City's business-type activities is \$205.5 million, the City generally can only use these net assets to finance the continuing operations of the business-type activities.

Changes in Net Position

The City's total program expenses of \$54.5 million are less than the revenues of \$116.8 million for an increase in net assets as of June 30, 2020, of \$62.3 million. The table on the following page shows the summarized revenues and expenses for both fiscal years 2018/19 and 2019/20.

The City's fiscal year 2019/20 change in net position was 19.2 percent lower than fiscal year 2018/19, due to a decrease of 9.1 percent in total revenues and a increase of 6 percent in total expenditures in fiscal year 2019/20. The expenditure decrease is largely found in the governmental activities, which is a result of capital projects in the area.

Governmental program activities and general revenues of \$80.4 million and transfers out of \$3.2 million, supported expenses of \$40.1 million, for a total net increase in net position in tax-supported activities of \$43 million. The reason for the increase in the governmental net assets is due to an increase in one-time capital contributions from development activity, such as infrastructure installed as part development of a project.

Business-type activities revenues of \$36.3 million supported expenses of \$14.4 million and transfers in of \$3.2 million, for a total change in net position in utility enterprise activities of \$18.7 million. The reason for the increase in the business-type net position is due to the continued growth of the City's customer base paired with developer contributions of capital assets, such as expanded water and wastewater infrastructure constructed as part of a project. The increase to net position of \$18.7 million is available for future water and sewer improvement needs as required by projected City population increases and development needs.

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MUNICIPAL SERVICES REVIEW AND SPHERE OF INFLUENCE AMENDMENT
ACCOUNTABILITY FOR COMMUNITY SERVICE NEEDS

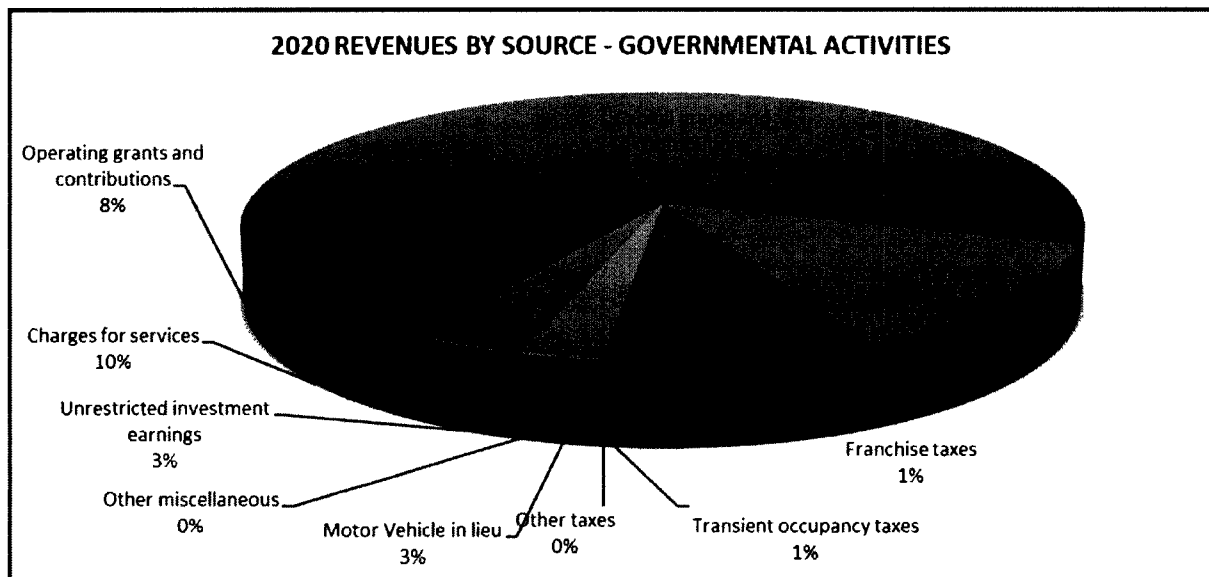
City of Lathrop Changes in Net Position
For the Fiscal Years Ended June 30
(in Thousands)

	Governmental		Business-Type		Total Primary		Total Percent Change
	Activities		Activities		Government		
	2019	2020	2019	2020	2019	2020	
Revenues:							
Charges for Services	\$ 7,400	\$ 8,236	\$ 16,977	\$ 18,986	\$ 24,377	\$ 27,222	11.67%
Operating grants and contributions	5,674	6,106	-	-	5,674	6,106	7.61%
Capital grants and contributions	40,921	43,292	32,556	11,692	73,477	54,984	-25.17%
General Revenues:							
Sales and use taxes	\$ 12,002	\$ 10,502	-	-	\$ 10,002	\$ 10,502	-12.50%
Property taxes	4,710	5,334	-	-	4,710	5,334	13.25%
Franchise taxes	1,204	1,241	1,599	4,910	2,803	6,161	119.44%
Transition occupancy taxes	667	583	-	-	667	583	-12.59%
Other taxes	-	-	-	-	-	-	-
Motor Vehicle in lieu	1,898	2,194	-	-	1,898	2,194	15.60%
Other miscellaneous	149	184	-	-	149	184	23.49%
Unrestricted investment earnings	1,997	2,786	782	741	2,779	3,527	26.92%
Total Revenues	76,622	80,458	51,914	36,329	128,536	116,787	-9.14%
Expenses:							
Governmental activities:							
General government	\$ 5,307	\$ 5,944	-	-	\$ 5,307	\$ 5,944	12.00%
Community development	978	1,318	-	-	978	1,318	34.76%
Public safety	11,285	12,121	-	-	11,285	12,121	7.41%
Public works	16,835	19,196	-	-	16,835	19,196	14.02%
Culture and leisure	1,442	1,468	-	-	1,442	1,468	1.80%
Interest on long-term debt	46	89	-	-	46	89	93.48%
Business-type activities:							
Water enterprise	-	-	6,303	6,906	6,303	6,906	9.57%
Sewer enterprise	-	-	9,207	7,477	9,207	7,477	-18.79%
Total Liabilities	35,893	40,136	15,510	14,383	51,403	54,519	6.06%
Excess before transfers	\$40,729	\$40,322	\$36,404	\$21,946	\$77,133	\$62,268	-19.27%
Transfers	2,439	3,255	(2,439)	(3,255)	-	-	-
Change in Net Position:	43,168	43,577	33,965	18,691	77,133	62,268	-19.27%
Net Position – Beginning	222,532	265,700	152,850	186,815	375,382	452,515	20.55%
Prior Period Adjustment	-	(47)	-	-	-	(47)	-
Net Position, Beginning, Restated	222,532	265,653	152,850	186,815	375,382	452,468	20.54%
Net Position - Ending	\$265,700	\$309,230	\$186,815	\$205,506	\$452,515	\$514,736	13.75%

CITY OF LATHROP
MUNICIPAL SERVICES REVIEW AND SPHERE OF INFLUENCE AMENDMENT
ACCOUNTABILITY FOR COMMUNITY SERVICE NEEDS

Governmental Activities

Governmental funds' expenditures usually match or exceed program revenues. Under full accrual accounting, developer contributions are program revenues, yet their contributed assets are not shown as a corresponding expense on the City's financial statements. Program revenues for public works excluding infrastructure contributions resulted in expenditures in excess of revenues. General government services and public safety delivery costs exceeded program revenues by \$5.4 million and \$11.0 million, respectively.



Revenues and expenditures in the governmental funds continue to increase as the population of Lathrop has grown. Property tax revenue is a major revenue source for the General Fund. During fiscal year 2019/20, property tax revenues increased by \$624 thousand.

The following table shows the cost of the City's major programs and the net cost of the programs. Net cost is the total cost less fees and other direct revenue generated by the activities. The net cost reflects the financial burden that was placed on the City's taxpayers by each of the programs. The cost of all governmental activities this year was \$40.1 million. The net cost of all services indicates that the overall cost of government is less than revenue generated to support it. However, the higher revenue reflected in FY2019/20 is due to the contributions from developer built capital improvement projects.

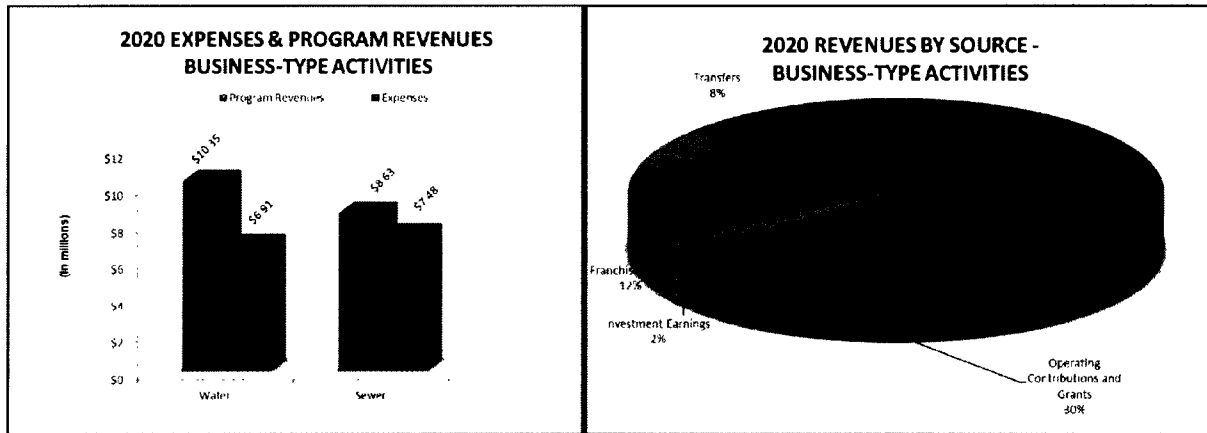
CITY OF LATHROP
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City of Lathrop Net Cost of Governmental Activities
For the Fiscal Years Ended June 30
(in Thousands)

	Total Cost of Services			Net (Expense) Revenue of Services		
	2019	2020	Percent Change	2019	2020	Percent Change
General government	\$ 5,307	\$ 5,944	12.00%	\$ (4,776)	\$ (5,476)	14.66%
Community development	978	1,318	34.76%	2,903	5,254	80.99%
Public safety	11,285	12,121	7.41%	(8,591)	(11,031)	28.40%
Public works	16,835	19,196	14.02%	29,712	29,981	0.91%
Culture and leisure	1,442	1,468	1.80%	(1,100)	(1,142)	3.82%
Other	46	89	93.48%	(46)	(89)	93.48%
Total	\$ 35,893	\$ 40,136	11.82%	\$ 18,102	\$ 17,497	-3.34%

Business-type Activities

Business-type activities increased the City's net position by \$18.7 million. The bar chart below illustrates how total program revenues and expenses compare and includes both current operating and capital categories combined. The pie chart shows the distribution of business-type revenues by category.



Water Fund

The Water Utility Enterprise treats and distributes clean drinking water to Lathrop's residential and commercial customers and performs repairs and maintenance functions of existing water lines, as well as builds additional water distribution systems through its capital improvement master plan.

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The bar chart above illustrates program revenues exceeding program expenses by \$3.4 million. In the Water Enterprise Fund, a monthly service availability fee and usage rate is charged to residential and commercial customers to meet the Water Fund's operating expenses. Under full accrual accounting, developer contributions are program revenues, yet contributed assets are not shown as a corresponding expense. Program revenues exceeding developer contributions and bond proceeds were \$10.3 million. This shows operating revenues exceeding operating expenses by \$3.4 million. In February 2016, the City adopted a 5-Year water rates program based on the Water Rate Study findings.

Sewer Fund

The Sewer Utility Enterprise collects and treats sewer for Lathrop's residential and commercial customers and performs repair and maintenance functions of existing sewer mains, as well as builds additional system capital improvements. In the Sewer Utility Enterprise Fund, a monthly service fee is charged to residential and commercial customers. The bar chart above illustrates program revenues exceeding program expenditures by \$1.2 million. This signifies that sewer operating income is meeting standard operating income is meeting standard operating and infrastructure renewal and replacement costs. In February 2016, the City adopted a 5-Year sewer rate program based on the Sewer Rate Study findings.

10. Financial Analysis of the City's Funds

As noted earlier, the City of Lathrop uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

The focus of the City of Lathrop's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. This information is useful in assessing the City of Lathrop's financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of June 30, 2020, the City's governmental funds (general, special revenue, and capital project funds) reported combined ending fund balances of \$107.9 million, an increase of \$16.8 million in comparison with the prior fiscal year. Approximately 3.8 percent of this total amount (\$4.3 million) constitutes unassigned fund balance, which is available for spending, at the City's governing body's discretion. Of the remainder fund balance, \$3.5 million is non-spendable, \$9.1 million is restricted, \$87.9 million is committed and \$4.3 million is assigned and are not available for new spending.

The General Fund is the chief operating fund of the City of Lathrop. At the end of the 2020 fiscal year, fund balance of the general fund was \$40 million, of which \$4.3 million is unassigned fund balance. The decrease in unassigned fund balance of the General Fund for Fiscal Year 2019/20 was due to the committed balances being moved from the unassigned category to committed. As a measure of the General Fund's liquidity, it may be useful to compare fund balance to total fund expenditures. Total general fund balance represents 216 percent of total General Fund expenditures of \$18.5 million in 2020. This means the City's general

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governmental operations could continue for about 25-months without any additional revenue generation.

In Fiscal Year 2019/20, taxes are the General Fund's largest source of revenue at 76.1 percent. Property taxes represent 23 percent, or \$5.3 million, of this total tax amount in the General Fund.

The Developer Projects fund had an ending fund balance of \$0.4 million on June 30, 2020. The monies in this fund are collected from developers for specific projects. The committed fund balance can only be used to fund specific developer projects in future fiscal years.

The Capital Facilities Fees fund had an ending balance of \$31.3 million as of June 30, 2020. The monies in this fund are collected from developers for specific projects. The committed fund balance can only be used to fund specific developer projects in future fiscal years.

The Building Safety and Inspection and Development Engineering funds had a combined ending fund balance of \$4.6 million as of June 30, 2020. The monies in these funds are collected from cost recovery fee sources for specific projects and operations associated with the fee nexus. The committed fund balance can only be used to fund specific projects in future fiscal years.

Proprietary Funds

The City proprietary funds provide similar information to that which is found in the government-wide financial statements, but in more detail. Each funds' financial transactions, both near-term and historic, are provided in the statement of net assets and the statement of revenues, expenses, and changes in net assets. In addition, these proprietary funds also present a statement of cash flows.

Water Fund

In Fiscal Year 2014/15, the water utility enterprise fund increased its net position from \$61.9 million to \$69.2million. Unrestricted net assets at the end of the fiscal year amounted to \$27.8 million and are available for future capital water system improvements. \$39 million of the Water Fund's net assets are invested in capital assets, net of related debt and are not available for liquidation to support operations. The remaining \$1.7 million is restricted to satisfy debt service obligations and covenants.

Sewer Fund

In Fiscal Year 2019/20, the sewer utility fund increased its net assets from \$124.9 million to \$136.2 million. Unrestricted net assets at the end of the fiscal year amounted to \$15.5 million and, are available for future capital sewer system improvements. \$120.7 million of the Sewer Fund's net assets are invested in capital assets, net of related debt and are not available for liquidation to support operations.

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Other factors concerning the finances of these funds have already been reviewed in the discussion of the City's business-type activities. The capital assets section on the following pages will provide additional discussion and analysis of the business-type financial activities.

Pension Liability

In June of 2014, the City evaluated its Pension liability for Post-Employment Benefits (OPEB) through an actuarial. This actuarial identified a substantial unfunded liability. To achieve fiscal sustainability, the City Council directed staff to seek a substantial reduction in OPEB obligations. Through negotiations with its labor unions, the City was able to substantially reduce post-retirement health benefit obligations for active employees and new hires, adjust post-retirement schedules for new hires, secure health benefits for active employees between the ages of 55 and 65 by establishing a trust which, over time, investment income will be the majority contributor versus City funds. This effort was implemented by City Council adoption of Resolution 14-3778 .

11. Determination

The City receives funds for the provision of public services through development fees, property taxes, and connection and usage fees. As land is developed within the City or annexed into the City from the SOI, these fees apply. The cost of providing on-going services for annexed land is offset by the increased tax base provided by new development. The City has budgeted for current and future expenses, debts and revenues. The City's financial statements show that they are fiscally sound. The City will continue to manage and report their financial condition on an annual basis.

The City's financial statements include the collection of Measure C funds, which was approved on November 6, 2012, by the Citizens of Lathrop by 77%. Measure C is a general purpose 1% additional sales tax Measure to be used for the purpose of maintaining and enhancing essential City services, such as police and fire protection and youth and senior services within the City. During FY 2019/20, Measure C supported personnel and operating expenditures to manage the Lathrop Generations Center, a multipurpose facility aimed to promote healthy recreational opportunities for the City's youth. Furthermore, Measure C funded additional Lathrop Police personnel to strengthen prevention and intervention services around the community.

Moreover, as discussed above, the General Plan requires new development to pay its fair share to offset capital, maintenance, and operating costs for law enforcement, water, wastewater, and storm drain. The City's Department of Public Works, Finance, Planning, and Building are responsible for continuous oversight that the fee structure is adequate.

Debt Administration

At the end of the current fiscal year, the City had a total of \$23.1 million in outstanding debt. The total outstanding debt on June 30, 2019 was \$24.8 million. Overall in Fiscal Year 2019/20, the City's outstanding debt was reduced by \$1.7 million.

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City of Lathrop Outstanding Debt
For the Fiscal Years Ended June 30
(in Thousands)

	Governmental		Business-Type		Total	
	Activities		Activities			
	2019	2020	2019	2020	2019	2020
Revenue Bonds – Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2017 Bank Loan	-	-	10,208	9,550	10,208	9,550
State Revolving Fund Loan	-	-	6,897	6,456	6,897	6,456
Compass Bank Loan	-	-	4,094	3,745	4,094	3,745
Capital Lease – City Hall	3,640	3,350	-	-	3,640	3,350
Total	\$ 3,640	\$ 3,350	\$ 21,199	\$ 19,751	\$ 24,839	\$ 23,101

The City Continues to Maintain its Credit Ratings on all of its Rated Debt.

E. Status of and Opportunities for Shared Facilities

Currently, the City of Lathrop (City) provides an appropriate level of law enforcement, water, wastewater and stormwater drainage services in a cost-efficient manner to areas within the City limits. The focus of this section is on opportunities for reducing overall costs and improving services by sharing facilities and resources. The following discussion outlines existing and potential opportunities for the City to share facilities and resources.

1. Background

The City has already identified opportunities for reducing overall costs and/or meeting General Plan goals through sharing facilities with other agencies and establishing multi-use facilities.

Fire Protection

The City of Lathrop is served by the Lathrop-Manteca Fire District (LMFD) which provides fire protection for the City in addition to rural properties surrounding the City of Manteca. The LMFD employees consist of 33 uniformed full-time personnel and 20 reserve firefighters that staff strategically located fire stations. The LMFD main fire station is located in the center of the City. LMFD is part of an automatic mutual aid response agreement with the Manteca Fire Department. This agreement is designed to automatically send units from one jurisdiction to another when needed in an emergency. In addition, the LMFD is a member of the San Joaquin County (County) Hazardous Materials Response Team and Urban Search and Rescue Team, which provides a countywide service. LMFD will continue to work with the City of Manteca and the County in order to provide efficient and effective fire protection for their service area.

Law Enforcement

Law enforcement services in the City are provided through a standing contract with the San Joaquin County Sheriff's Department. The Lathrop Police officers are Deputy Sheriffs assigned to the City, and have unique training to include traffic enforcement specific to the City. The City's Police Department is located at 7000 Michael Canlis Boulevard in French Map, and is staffed by 26 sworn officers. The City recently constructed a new Police Station in River Islands located in Phase 1, along River Islands Parkway. If needed, additional assistance can be summoned under a mutual agreement with surrounding cities and San Joaquin County.

At the March 22, 2021, Special City Council Meeting, Council directed City staff to create Capital Improvement Project CG 21-11, to begin the creation of a new Lathrop Police Department and implement the transition of law enforcement services from the San Joaquin County Sheriff to the City. The new Police Department project identifies 46 new sworn and non-sworn positions. On May 10, 2021, the City Council approved a Master Consulting Services Agreement with CPS HR Consulting (CPS) to begin recruitment of personnel for the new City of Lathrop Police Department and authorized the creation of the new Police Chief position. Since May 10, 2021, CPS has advertised positions for the various levels of Staffing, including Police Chief, Police Commander, Police Sergeants, Police Officers, and non-sworn personnel.⁷¹ In

⁷¹ City of Lathrop, Lathrop Police Department Transition Website (<https://www.ci.lathrop.ca.us/city-manager/page/lathrop-police-department-transition>), accessed December 7, 2021 and May 31, 2022.

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September 2021, the City hired the first Police Chief for the new Department and two (2) Commanders in February 2022. The City continues to recruit for the various levels of staffing, purchase necessary equipment, such as Police vehicles for the new Police Department, and coordination with other jurisdictions for the purposes of evidence storage and 911 operations. The Lathrop Police Department will initiate operations on July 1, 2022.

The City, in conjunction with San Joaquin County will continually review the level of service provided by the County in order to meet response time goals as new development is implemented until July 1, 2022 where the City's Police Department initiates operations. Following July 1, 2022, the City will continually review service levels in order to meet response time goals.

Water Supply, Conservation and Treatment

The City's water service area includes the City limits. The City's existing transmission and distribution system includes groundwater wells and pumps, water mains and pipelines and water storage facilities (e.g., water tanks and booster pumps). The City shares surface water resources through its agreement with the South San Joaquin Irrigation District's South County Surface Water Supply Project (SCSWSP). The SCSWSP is being constructed in two phases, with Phase I completed in July 2005. The initiation of Phase II would occur when the project participants (Escalon, Lathrop, Manteca and Tracy) request the initiation of the second phase. The City signed a Water Supply Development Agreement (Development Agreement) with the San Joaquin Irrigation District as part of the SCSWSP. The Development Agreement extends through 2029 and appropriates potable water to the City. The City is allotted a maximum of 8,007 acre feet per year (AFY) of treated potable water under Phase I. The cities of Escalon (2,015 AFY), Manteca (12,700 AFY) and Tracy (10,000 AFY) also have rights to SCSWSP water. In 2014, the City sold 1,129 AFY of SSJID allocations to the City of Tracy. SCSWSP Phase II would give the City an additional 3,784 AFY, if and when Phase II is completed.

Wastewater Collection and Treatment

The wastewater collection system is owned and operated by the City. The collection system consists of gravity sewers, pumping stations and force mains. Wastewater is treated at one of two treatment facilities. The City owns the Lathrop Combined Treatment Facility (LCTF) and owns 14.7 percent of the Manteca-Lathrop Wastewater Quality Control Facility (WQCF) by contract with the City of Manteca. The City of Lathrop, however, does not participate in the operation of the Manteca plant. LCTF has undergone an expansion and has increased its current capacity to 1.0 MGD. The City has plans to upgrade LCTF to increase the treatment capacity in increments to correspond with the pace of development to 6.0 MGD and then to 11.9 MGD to accommodate build-out of the City General Plan area.

Stormwater Drainage

The City's stormwater drainage system is managed by the Public Works Department. The gravity-based system consists of collection and trunk pipelines, detention basins, pump stations, and surface infrastructure. Stormwater collected by the City's stormwater drainage system is ultimately discharged into the San Joaquin River.

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Levees within the City are owned and operated by the Reclamation Districts 17, 2107 and 2062.⁷² The levees protect the City from flooding that might occur from the San Joaquin River. According to the Federal Emergency Management Agency (FEMA) Flood Insurance Rate Maps (FIRM), the urban areas of the City are located within Flood Zone X, and provide protection from the 100-year flood. Flood Zone X is defined as an area of 0.2 percent annual chance of flood (500-year storm event), an area with one percent annual chance of flood (100-year storm event) with average depths of less than one foot or with drainage areas less than one square mile, and areas protected by levees from one percent annual chance of flood. The levees in Reclamation District 2107 do not provide protection from the 100-year flood. Also noted in the FIRM is that much of Lathrop is protected by a levee dike or other structure subject to possible failure during larger floods.⁷³

In addition to levees, Reclamation District 2062 maintains public recreational lakes within the River Islands development, as well as the pump systems and transmission mains to fill the lakes from the San Joaquin River, and to evacuate water from the lakes when they are full.

SB5 Impact on Lathrop

SB5, and its amendments, limit any city/county in the Central Valley from issuing certain permits unless either an Urban Level of Protection (ULOP or 200-year flood protection per California Department of Water Resources) is confirmed, or the city/county makes a finding of Adequate Progress toward providing that ULOP.

There are three major waterways within Lathrop: San Joaquin River, Old River, and Paradise Cut. The Stewart Tract portion of Lathrop is surrounded by Paradise Cut on the south, Old River on the north and San Joaquin River on the east. The balance of Lathrop is located east of the San Joaquin River.

Lathrop is composed of three separate flood basins, represented by the three reclamation districts that cover the City: Reclamation District 2107 located on Stewart Tract, southeast of the UPRR tracks, Reclamation District 2062 located on Stewart Tract, northwest of the UPRR tracks and also known as the River Islands development project, and Reclamation District 17 located east of the San Joaquin River. Per the amended General Plan, RD 2107 is not subject to SB5. On January 8, 2018, the Lathrop City Council approved the Amended and Restated Joint Exercise of Powers Agreement (JEPA) for the San Joaquin Area Flood Control Agency (SJAFCA) to include the City of Lathrop and the City of Manteca as Members of the JEPA. The main purpose of the re-organization of the SJAFCA to include the Cities of Lathrop and Manteca is for the SJAFCA to start advancing 200-Year flood control in the Mossdale Tract area. Since 2018, SJAFCA has prepared the Adequate Progress Findings for ULOP as a joint effort between the agencies involved in the JEPA. Lathrop is working with SJAFCA to explore various funding programs, such as the new Enhanced Infrastructure Financing District and Overlay Assessment District. As noted previously, the Mossdale Tract Regional Levee Impact Fee is in effect and the City continues to collect monies as development occurs. Lathrop will continue working with all public agencies within RD17 and SJAFCA to provide final design and

⁷² San Joaquin County, Geographic Information System, Reclamation Districts Map, December 17, 2007
⁷³ FEMA, FIRM, City of Lathrop, CA Panel 590 of 925: Map Number 063780595A, Effective Date December 16, 2005

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ACCOUNTABILITY FOR COMMUNITY SERVICE NEEDS

construction of ULOP improvements that will allow findings of Adequate Progress toward providing ULOP as the improvements are constructed.

2. Determination

The City has existing and planned shared facilities, both within the City and through relationships with other service providers, including the City of Manteca and San Joaquin County. These shared facilities include fire protection, law enforcement, water supply and wastewater collection and treatment and a need for improvements to levees.

Multiple planning processes are in place to identify future opportunities for shared facilities that would improve levels of service in a cost effective manner, and contribute to meeting General Plan goals. These planning processes include the City's annual budgeting process, and planning studies for utilities (e.g., water and wastewater management plans) and processes to identify deficiencies in fire and law enforcement services. It is through these processes that the City will continue to monitor and assess whether future opportunities for shared facilities will improve levels of service in a cost-effective manner.

F. Accountability for Community Service Needs, Including Governmental Structure and Operational Efficiencies

This section considers the benefits and constraints of the City of Lathrop's (City) government structure in regard to the provision of public services. The Local Agency Formation Commission (LAFCo) is required to consider the advantages and disadvantages of any options that might be available to provide services. In reviewing potential government structure options, consideration may be given to financial feasibility, service delivery quality and cost, regulatory or government frameworks, operational practicality, and public reference.

1. Background

The City is a General Law city that operates under the City Council/City Manager form of municipal government. Therefore, residents of the City ultimately have oversight of the provision of public services since the City is run by an elected City Council that answers to the public through the ballot process. When and if the City annexes property within its sphere of influence (SOI), the City will need to provide these subject areas with a wide range of public services. In some cases, annexation will require services that are not currently available in the SOI.

The City undertakes long-range programs to better plan and budget for needed improvements to services and facilities. In addition, the City's annual budgeting process is used to balance expenditures for provision of needed services. This process allows the City to analyze the need for staffing, equipment and facilities for the following year. City departments are encouraged to identify areas to minimize costs for providing services while maintaining adequate levels of service. The annual budget is an effective planning process utilized by the City.

2. Determination

Since the City is an incorporated city, the City Council will make final decisions concerning fee structures and provisions of service. As discussed in previous chapters, the City reviews its fee structures for fire protection, law enforcement, water, sewer and stormwater drainage on an annual basis. The City of Lathrop Comprehensive General Plan (General Plan) also includes numerous goals, objectives, policies and actions to ensure that adequate services are provided in a cost-effective manner in order to accommodate new growth.

The ability to serve the anticipated growth within the existing SOI is not expected to have a significant effect on the City's governmental structure or its ability to provide the required services. The areas within the City's amended SOI are designated for industrial/commercial use and as reported in Chapter 3 of this Municipal Service Review (MSR), and can be adequately served by the City. In addition, mechanisms are in place within the City's departments to effectively provide public participation in the planning and development process to address future growth within the SOI. The City will continue to work with service providers and neighboring municipalities, such as the South San Joaquin Irrigation District and the City of Manteca, to address government structure options to provide efficient and cost-effective public facilities and services.

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The City's use of its budget process and long-range infrastructure planning processes ensure that it is able to provide directly, and through contract, adequate levels of service in a cost-effective manner within its service areas. Long-term planning processes include capital improvement plans, urban water management plan, wastewater management plan and developer fee review. These planning processes are contributed to by City departments and community input and will ensure management effectiveness.

The City has demonstrated the ability to work with other service providers and municipalities to ensure that adequate services are provided in a cost effective and efficient manner. Efforts to ensure effective government structure for the provision of fire and law enforcement personnel, water, wastewater treatment and stormwater drainage facilities demonstrates the City's foresight to plan for future services needed for potential growth within the SOI, as well as for the planned development and population increases anticipated within the City. Assuming the City continues to evaluate existing government structure and seek opportunities for improvement, no significant barriers are expected in regard to government structure during the ten- and thirty-year planning horizons.

4. REFERENCES

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CITY OF LATHROP
MUNICIPAL SERVICE REVIEW AND SPHERE OF INFLUENCE PLAN
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MUNICIPAL SERVICE REVIEW AND SPHERE OF INFLUENCE PLAN
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RESOLUTION NO. 22-3

**A RESOLUTION OF THE PLANNING COMMISSION OF THE CITY OF LATHROP
RECOMMENDING CITY COUNCIL REVIEW AND RECOMMENDATION TO
SUBMIT THE MUNICIPAL SERVICE REVIEW AND SPHERE OF INFLUENCE PLAN
TO THE SAN JOAQUIN LOCAL AGENCY FORMATION COMMISSION**

WHEREAS, the San Joaquin Local Agency Formation Commission requires the City of Lathrop to provide a Municipal Services Review in accordance with the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 (CKH Act) and codified as California Government Code (GC) §56000; and

WHEREAS, the Government Code requires a Municipal Services Review to be prepared for local municipalities every 5 years or whenever a Sphere of Influence (SOI) is updated; and

WHEREAS, the City of Lathrop's Municipal Service Review Update has been prepared to meet the update requirement; and

WHEREAS, the City of Lathrop is suggesting minor changes to the 10-year growth horizon that would result in expanding the SOI (10-year growth horizon) by approximately 10.30-acres; and

WHEREAS, in accordance with the California Environmental Quality Act, the City of Lathrop Municipal Services Review Update and Sphere of Influence Plan qualifies for a Statutory Exemption pursuant Section 15262 "Feasibility and Planning Studies" of the CEQA Guidelines; and

WHEREAS, the City of Lathrop has prepared the proposed Municipal Service Review Update and Sphere of Influence Plan, dated May 2022; and

NOW, THEREFORE BE IT RESOLVED that the Municipal Service Review Update and Sphere of Influence Plan, dated May 2022 is exempt from CEQA pursuant to Section 15262; and

NOW, THEREFORE, BE IT FURTHER RESOLVED that the Planning Commission of the City of Lathrop does hereby recommend City Council review and recommendation to submit the Municipal Service Review and Sphere of Influence Plan, dated May 2022 to the San Joaquin Local Agency Formation Commission, as illustrated and incorporated by reference as Attachment 2 of the Planning Commission Staff Report.

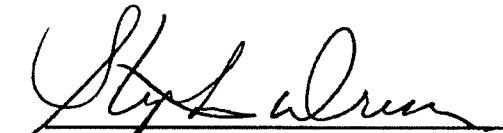
PASSED AND ADOPTED by the Planning Commission of the City of Lathrop on the 15th day of June, 2022 by the following vote:

AYES: Dresser, Rhodes, Ishihara, Gatto, Ralmilay


NOES: None

ABSTAIN: None


ABSENT: None


Steve Dresser, Chair

ATTEST:


Mark Meissner, Secretary

APPROVED AS TO FORM:


Salvador Navarrete, City Attorney

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ITEM 4.8

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

ITEM: CREATE CAPITAL IMPROVEMENT PROJECT PS 23-01 CITY-WIDE TRAFFIC SYSTEMS AND SAFETY UPGRADES PROJECT, AND APPROVE RELATED BUDGET AMENDMENT

RECOMMENDATION: Adopt Resolution Creating CIP PS 23-01 City-Wide Traffic Systems and Safety Upgrades Project, and Approve Related Budget Amendment

SUMMARY:

Staff is proposing the creation of Capital Improvement Project (CIP) PS 23-01 City-Wide Traffic Systems and Safety Upgrades Project for various upgrades that will maintain and improve the reliability, safety and function of various traffic control devices in the City. These upgrades will include the replacement of obsolete traffic controllers, installation of video & radar detection systems, communication upgrades, and safety upgrades including guard rails, signs, striping and bicycle facilities.

Staff is requesting that City Council approve the creation of CIP PS 23-01 City-Wide Traffic Systems and Safety Upgrades Project to maintain and improve the City's traffic infrastructure. Staff also requesting that City Council approve the related budget amendment of \$312,000.

BACKGROUND:

The number of vehicles traveling through and around the City has increased with the population as development progresses, emphasizing the importance of traffic reliability, safety and function. Staff is proposing the creation of CIP PS 23-01 City-Wide Traffic Systems and Safety Upgrades Project for various upgrades and improvements to the City's traffic infrastructure.

Of the City's 19 traffic signals, 12 are currently operated by the McCain Model 170 traffic signal controller, which has been discontinued and is no longer supported by the manufacturer. City Standards currently require the installation of the McCain Model 2070E traffic signal controller, which the remaining seven (7) of the total 19 traffic signals currently utilize. To maintain the reliability and safety of our traffic signals, the 12 traffic signals that are operated by Model 170 controllers need to be upgraded to Model 2070E controllers at a rough cost of \$30,000 per intersection. Staff recommends replacing four Model 170 controllers with Model 2070E controllers per year for the next three years at the cost of \$120,000 per year.

With the traffic signal controller upgrade, the technology of the detection system should be upgraded as well. The 12 intersections eligible for the Model 2070E upgrade utilize inductive loops as the vehicle detection system.

**CITY MANAGER’S REPORT
 JULY 11, 2022 CITY COUNCIL REGULAR MEETING
 CREATE CAPITAL IMPROVEMENT PROJECT PS 23-01 CITY-WIDE TRAFFIC
 SYSTEMS AND SAFETY UPGRADES PROJECT, AND APPROVE RELATED
 BUDGET AMENDMENT**

The current City Standard for new traffic signals requires installing the Iteris Next Vector detection system (Iteris). Iteris uses a combination of video and radar to not only detect vehicles but also provide the City with data such as vehicle speeds, counts, types and pedestrian and bicycle counts. This data will help the City optimize traffic flow through our most congested corridors and improve safety with features like dilemma zone extension and red light run hold. In addition, this system detects, identifies and provides a green light for bicycles. Staff proposes to upgrade four intersections with Iteris Next Vector per year for the next three years at the cost of \$112,000 per year.

The connection of traffic signals to the City’s network is critical to monitoring the operation and function of each signal. 7 out of the City’s 19 traffic signals are not currently connected to the network therefore, staff proposes upgrades for a fiber optic connection to each of the intersections at an approximate cost of \$30,000 per year for the next three years.

Staff proposes prioritizing the traffic signal upgrades based on intersection traffic in the order shown in Table 1 below.

Table 1 – Traffic Signal Upgrade Priority

Intersection	Fiscal Year for Upgrade	Upgrade Needed		
		<i>2070E Controller</i>	<i>Iteris Detection</i>	<i>Fiber Optic</i>
Louise Avenue & Harlan Road	FY 22/23	√	√	
Louise Avenue & Cambridge Drive	FY 22/23	√	√	
Louise Avenue & Fifth Street	FY 22/23	√	√	
Louise Avenue & McKinley Avenue	FY 22/23	√	√	
Golden Valley Parkway & River Islands Parkway	FY 23/24	√	√	
Golden Valley Parkway & Marketplace Drive	FY 23/24	√	√	√
Golden Valley Parkway & Somerville Street	FY 23/24	√	√	√

JULY 11, 2022 CITY COUNCIL REGULAR MEETING

CREATE CAPITAL IMPROVEMENT PROJECT PS 23-01 CITY-WIDE TRAFFIC SYSTEMS AND SAFETY UPGRADES PROJECT, AND APPROVE RELATED BUDGET AMENDMENT

Golden Valley Parkway & Towne Centre Drive	FY 23/24	✓	✓	✓
Lathrop Road & Harlan Road	FY 24/25	✓	✓	✓
Lathrop Road & Fifth Street/Woodfield Drive	FY 24/25	✓	✓	✓
Harlan Road & Crossroads Business Park	FY 24/25	✓	✓	✓
Harlan Road & J Street	FY 24/25	✓	✓	✓

Traffic safety improvements such as signs, striping, guardrails, bicycle facilities, lighting and education are also critical as the City’s population increases. Often, these improvements are installed as a response to an incident and to prevent future incidents; therefore, staff is proposing an additional budget of \$50,000 per year.

REASON FOR RECOMMENDATION:

Creation of CIP PS 23-01 City-Wide Traffic Systems and Safety Upgrades Project is needed to maintain and improve the reliability, safety and function of various traffic control devices in the City. These improvements will ensure that the City’s traffic infrastructure keeps pace with the increasing population.

FISCAL IMPACT:

Staff requests City Council approve a budget amendment transferring \$312,000 from the Street Reserve Fund (1010) to the Streets CIP Fund (3310) as follows:

<u>Increase Transfer Out</u>		
1010-9900-990-9010		\$312,000
 <u>Increase Transfer In</u>		
3310-9900-393-0000	PS 23-01	\$312,000
 <u>Increase Expenditures</u>		
3310-8000-420-75-00 (Labor)	PS 23-01	\$30,000
3310-8000-430-37-00 (Materials)	PS 23-01	\$282,000
 <u>Decrease Reserve</u>		
1010-251-03-00		\$312,000

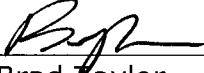
CITY MANAGER'S REPORT **PAGE 4**
JULY 11, 2022 CITY COUNCIL REGULAR MEETING
CREATE CAPITAL IMPROVEMENT PROJECT PS 23-01 CITY-WIDE TRAFFIC
SYSTEMS AND SAFETY UPGRADES PROJECT, AND APPROVE RELATED
BUDGET AMENDMENT

ATTACHMENTS:

- A. Resolution Creating CIP PS 23-01 City-Wide Traffic Systems and Safety Upgrades Project, and Approve Related Budget Amendment

CITY MANAGER'S REPORT
JULY 11, 2022 CITY COUNCIL REGULAR MEETING
CREATE CAPITAL IMPROVEMENT PROJECT PS 23-01 CITY-WIDE TRAFFIC
SYSTEMS AND SAFETY UPGRADES PROJECT, AND APPROVE RELATED
BUDGET AMENDMENT

APPROVALS:



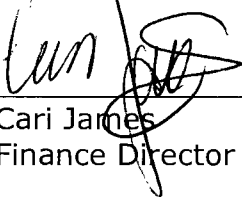
Brad Taylor
City Engineer

6/30/2022
Date



Tony Fernandes
Information Systems Director

6-29-2022
Date



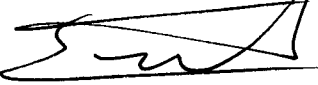
Cari James
Finance Director

6/30/2022
Date




Michael King
Assistant City Manager

6-29-2022
Date



Salvador Navarrete
City Attorney

6-29-2022
Date



Stephen J. Salvatore
City Manager

7.5.22
Date

RESOLUTION NO. 22-

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LATHROP RESOLUTION CREATING CIP PS 23-01 CITY-WIDE TRAFFIC SYSTEMS AND SAFETY UPGRADES PROJECT AND APPROVE RELATED BUDGET AMENDMENT

WHEREAS, the number of vehicles traveling through and around the City has increased with the population as development progresses, emphasizing the importance of traffic reliability, safety and function. Staff is proposing the creation of Capital Improvement Project (CIP) PS 23-01 City-Wide Traffic Systems and Safety Upgrades Project for various upgrades and improvements to the City’s traffic infrastructure; and

WHEREAS, of the City’s 19 traffic signals, 12 are currently operated by the McCain Model 170 traffic signal controller, which has been discontinued and is no longer supported by the manufacturer. Staff proposes to replace four Model 170 controllers with Model 2070E controllers per year for the next three years at the cost of \$120,000 per year; and

WHEREAS, with the traffic signal controllers upgrade, the technology of the detection system should be upgraded as well. The 12 intersections eligible for the Model 2070E upgrade utilize inductive loops as the vehicle detection system. The current City Standard for new traffic signals requires installing of the Iteris Next Vector detection system, which uses a combination of video and radar to not only detect vehicles but also provide the City with data such as vehicle speeds, counts, types and pedestrian and bicycle counts. Staff proposes to upgrade four intersections with Iteris Next Vector per year for the next three years at the cost of \$112,000 per year; and

WHEREAS, the connection of traffic signals to the City’s network is critical to monitor the operation and function of each signal. 7 out of the City’s 19 traffic signals are not currently connected to the network, and therefore staff proposes upgrades for a fiber optic connection to each of the intersections at an approximate cost of \$30,000 per year for the next three years; and

WHEREAS, Staff proposes prioritizing the traffic signal upgrades based on intersection traffic in the order shown in Table 1 below.

Table 1 – Traffic Signal Upgrade Priority

Intersection	Fiscal Year for Upgrade	Upgrade Needed		
		<i>2070E Controller</i>	<i>Iteris Detection</i>	<i>Fiber Optic</i>
Louise Avenue & Harlan Road	FY 22/23	√	√	
Louise Avenue & Cambridge Drive	FY 22/23	√	√	

Louise Avenue & Fifth Street	FY 22/23	✓	✓	
Louise Avenue & McKinley	FY 22/23	✓	✓	
Golden Valley Parkway & River Islands Parkway	FY 23/24	✓	✓	
Golden Valley Parkway & Marketplace Drive	FY 23/24	✓	✓	✓
Golden Valley Parkway & Somerville Street	FY 23/24	✓	✓	✓
Golden Valley Parkway & Towne Centre Drive	FY 23/24	✓	✓	✓
Lathrop Road & Harlan Road	FY 24/25	✓	✓	✓
Lathrop Road & Fifth Street/Woodfield Drive	FY 24/25	✓	✓	✓
Harlan Road & Crossroads Business Park	FY 24/25	✓	✓	✓
Harlan Road & J Street	FY 24/25	✓	✓	✓

; and

WHEREAS, traffic safety improvements such as signs, striping, guardrails, bicycle facilities, lighting and education are also critical as the City's population increases. Often, these improvements are installed as a response to an incident and to prevent future incidents, therefore staff is proposing an additional budget of \$50,000 per year.

NOW, THEREFORE, BE IT RESOLVED, that the City Council of the City of Lathrop does hereby approve of the creation of CIP PS 23-01 City-Wide Traffic Systems and Safety Upgrades Project with a budget of \$312,000 per year for three years; and

NOW, THEREFORE, BE IT FURTHER RESOLVED, that the City Council of the City of Lathrop hereby approves the budget amendment transferring \$312,000 from the Street Reserve Fund (1010) to the Streets CIP Fund (3310) as follows:

<u>Increase Transfer Out</u>		
1010-9900-990-9010		\$312,000
<u>Increase Transfer In</u>		
3310-9900-393-0000	PS 23-01	\$312,000
<u>Increase Expenditures</u>		
3310-8000-420-75-00 (Labor)	PS 23-01	\$30,000
3310-8000-430-37-00 (Materials)	PS 23-01	\$282,000
<u>Decrease Reserve</u>		
1010-251-03-00		\$312,000

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

AYES:

NOES:

ABSTAIN:

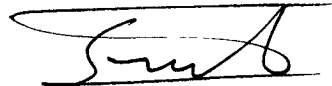
ABSENT:

Sonny Dhaliwal, Mayor

ATTEST:

Teresa Vargas, City Clerk

APPROVED AS TO FORM:



Salvador Navarrete, City Attorney

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ITEM 4.9

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

ITEM: **AMEND THE CITY OF LATHROP'S EMPLOYEE TRAVEL EXPENSE REIMBURSEMENT POLICY AND PROCEDURE**

RECOMMENDATION: **Adopt a Resolution Amending the City of Lathrop Employee Travel Expense Reimbursement Policy and Procedure**

SUMMARY:

The purpose of the City of Lathrop's Employee Travel Expense Reimbursement Policy and Procedure ("Travel Policy") is to establish guidelines for the expenditure of public funds for authorizing attendance, travel, and reimbursement of expenses for City officials and employees attending conferences, training, meetings and other City related business. The last revision to the Travel Policy occurred in March 2000 and established the maximum meal rate of \$ 50 per day including tax and tip for meals not provided as part of registration of conference fees.

Staff is proposing revising the current Travel Policy to align the meals and incidental expenses with the guidelines established by the United States Internal Revenue Service. In addition, clarifying language has been added to the permitted expenses rate section regarding lodging and transportation to encourage employees to utilize the most economical lodging and ground transportation options.

Any out-of-state travel will continue to require approval by the City Council.

The proposed changes reflect practices that are in line with current municipal standards for employee travel.

BACKGROUND:

In September 1992, the City Council approved Resolution 92-223 establishing travel expense procedures for City Officials and Employees. In March 2000, the Travel Expense Policy was revised by Resolution 00-868. Since that time, the Travel Policy has remained unchanged.

The purpose of the Travel Policy is to establish guidelines for the expenditure of public funds for authorizing reimbursement of expenses for City officials and employees attending conferences, training, meetings and other City related business. Contract employees and consultants are not covered under this policy.

The last revision to the Travel Policy was in March 2000 and established the maximum meal rate of \$50 per day. Staff is proposing revisions the Travel Policy to align the meals and incidental expenses with guidelines established by the United States

CITY MANAGER'S REPORT
JULY 11, 2022 CITY COUNCIL REGULAR MEETING
AMEND EMPLOYEE TRAVEL/EXPENSE REIMBURSEMENT POLICY AND
PROCEDURE

PAGE 2

Internal Revenue Service. Additionally, clarification language has been added to the permitted expense rates section regarding lodging and transportation to encourage employees to utilize the most economical lodging and ground transportation options.

Any out-of-state travel will continue to require approval by the City Council.

These proposed changes reflect practices that are in line with current municipal standards.

REASON FOR RECOMMENDATION:

The current Travel Policy was adopted in 2000, and needs to be updated to current industry standards. The proposed update will align the meals and incidental expenses with guidelines established by the United States Internal Revenue Service and update language on permitted expenses.

FISCAL IMPACT:

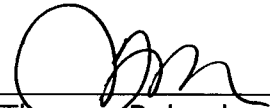
There will be a minor impact to the budget with the proposed increase in meal reimbursements. All travel expenditures will be subject to budgetary limitations within the Council approved operating budget.

ATTACHMENTS:

- A. Resolution Amending the City of Lathrop Employee Travel/Expense Reimbursement Policy and Procedure
- B. Employee Travel/Expense Reimbursement Policy and Procedure

**CITY MANAGER'S REPORT
JULY 11, 2022 CITY COUNCIL REGULAR MEETING
AMEND EMPLOYEE TRAVEL/EXPENSE REIMBURSEMENT POLICY AND
PROCEDURE**

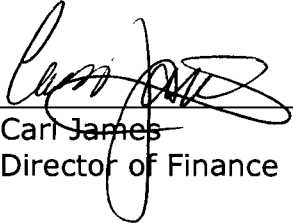
APPROVALS:



Theresa Roland
Director of Human Resources



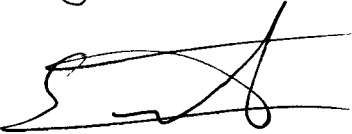
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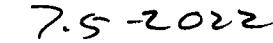
Carl James
Director of Finance



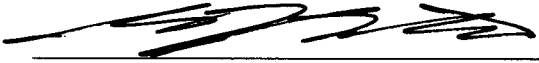
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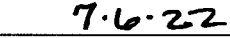
Salvador Navarrete
City Attorney



Date



Stephen J. Salvatore
City Manager



Date

RESOLUTION NO. 22-_____

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LATHROP
AMENDING THE CITY OF LATHROP EMPLOYEE TRAVEL EXPENSE
REIMBURSEMENT POLICY AND PROCEDURE**

WHEREAS, in September 1992 the City Council approved Resolution 92-223 establishing travel expense procedures for City Officials and Employees; and

WHEREAS, the purpose of the Travel policy is to establish guidelines for the expenditure of public funds for authorizing reimbursement of expenses for City Officials and employees attending conferences, training meetings and other City related business; and

WHEREAS, in March 2000 the City Council amended the Travel Policy by adoption of Resolution 00-868; and

WHEREAS, the current Travel Policy establishes the maximum meal rate of \$50; and

WHEREAS, staff is proposing revising the current Travel Policy to align the meals and incidental expenses with the guidelines established by the Unites States Internal Revenue Service; and

WHEREAS, clarifying language has been added to permitted expenses rates section regarding lodging and transportation to encourage employees to utilize the most economical lodging and ground transportation options; and

WHEREAS, any out-of-state travel will continue to require approval by the City Council.

NOW, THEREFORE, BE IT RESOLVED that the City Council does hereby approve the second amendment to the City of Lathrop Employee Travel Expense Reimbursement Policy and Procedure included as Attachment B in the accompanying staff report.

The foregoing resolution was passed and adopted this 11th day of July 2022, by the following vote of the City Council, to wit:

AYES:

NOES:

ABSENT:

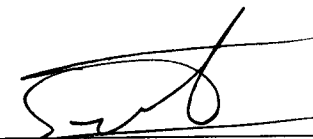
ABSTAIN:

Sonny Dhaliwal, Mayor


ATTEST:

APPROVED AS TO FORM:

Teresa Vargas, City Clerk



Salvador Navarrete, City Attorney

	ADMINISTRATIVE REGULATION	NUMBER 00-05	PAGE 1 of 6
		REVISION 2	SUPERSEDES 03/07/2000
SUBJECT EMPLOYEE TRAVEL / EXPENSE REIMBURSEMENT POLICY AND PROCEDURE		APPROVED BY _____ Stephen J. Salvatore City Manager	EFFECTIVE DATE _____, 2022

1. POLICY BACKGROUND:

The City Council adopted Resolution No. 22-____ authorizing the City Manager to approve an Administrative Policy for in-state travel expense reimbursement. The City Council retains authority to approve out-of-state travel. This Administrative Policy meets the requirements of California Government Code 53232 – 53232.4 for the City Council and appointed officials.

2. PURPOSE

The purpose of this policy is to establish guidelines for authorizing attendance, travel and reimbursement of expenses for City employees and officials attending conferences, training, meetings and other City related business. Contract employees and consultants are not covered under this policy. This policy supersedes all previous policies.

3. POLICY

It is in the best interest of the City that City Officials and employees remain informed and trained in activities, developments and professional trends affecting the affairs of the City and maintaining licenses or certifications required, or beneficial to their position. As such, attendance at institutes, hearings, meetings, conferences or other gatherings is of value to the City and its citizens.

This policy is intended to provide the resources for the traveler which offers the greatest benefit of the trip at the most economical cost. The policy is not intended to allow travelers to receive financial gain as a result of their travel.

- 3.1. **Pre-Travel Authorization:** City Employees must complete a Training and Travel Approval Form (Attachment A) and secure approval from their Department Director and/or City Manager prior to attendance of any local or non-local conference, seminar or meeting. Travel arrangements should not be made until Department Director and/or City Manager approval has been obtained. “Non-Local” shall be defined as travel requiring an overnight stay.

Requests to attend conferences, workshops, or other training related events not required by the job description must also be reviewed and approved by the Director of Human Resources, or designee, prior to attendance of any local or non-local conference, seminar or meeting.

The Department Director and/or the City Manager has the responsibility to determine the reasonableness of travel requests as justified by the purpose of the travel. The intent is to make travel as economical as possible:

ATTACHMENT " B "

CITY OF LATHROP ADMINISTRATIVE REGULATION TRAVEL POLICY	NUMBER REVISION 2	Page 2 of 6
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- a. By examining each trip to determine necessity. Travel is not to be permitted when the same can be achieved by mail, online or telephone.
 - b. By minimizing the number of people who must travel for a single purpose.
 - c. By use of commercial air transportation when it is less costly than the use of private vehicle, unless otherwise approved.
 - d. By requiring the use of City vehicles, unless there is a valid reason for the use of a private vehicle.
 - e. By limiting payment or reimbursement for the expenses related to an authorized traveler only. Any expenses incurred by the authorized traveler for a companion is the responsibility of the traveler.
- 3.2. **Post Travel Reconciliation:** The employee must file a completed Post Travel Expense Reconciliation Report (“Expense Report”) (Attachment B) with the Finance Department within ten (10) days of the conclusion of the trip and attach all necessary receipts to document the travel expenses. Any monies advanced, but not used for authorized expenses, must be returned to the City. Failure of the employee to file an Expense Report or submission of a false Expense Report may be grounds for disciplinary action.
- 3.3. **Post Travel Reporting:** Per California Government Code Section 53232.3: Members of a legislative body (including but not limited too; City Councilmembers, Planning Commissioners, Special Commissions, etc.) shall provide brief reports on meetings attended at the expense of the local agency at the next regular meeting of the legislative body. A copy of any certificates received shall be provide to the Human Resources Department to be placed in their personnel files.
- 3.4. **Permitted Expenses:**
- 3.4.1. **Lodging:** Actual cost for a single occupancy room at a motel or hotel with average quality accommodations. The government and group rates should be requested where available. Lodging will be paid at the Standard Room Rate or Conference Room Rate, whichever is lower, provided that lodging at the group rate is available to the member of a legislative body at the time of booking. If the group rate is not available, the member of a legislative body shall use comparable lodging. Receipts for lodging costs must be attached to the Expense Report. Non-compensable lodging expenses that are not considered a City expense include but are not limited to:
 - a. Late check-out and guarantee charges
 - b. Personal services (i.e. barber/hair salon, shoeshines, health club and/or massage)
 - c. Entertainment, including but not limited to in room movies.
 - d. Pet related expenses

CITY OF LATHROP ADMINISTRATIVE REGULATION TRAVEL POLICY	NUMBER REVISION 2	Page 3 of 6
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Pre-destination lodging will be allowed for travel requiring extensive travel time and must be identified on the Travel Request Form, supported by a copy of the event schedule and approved by the Director of Human Resources, or designee, if applicable, and the Department Director and/or City Manager. Starting time is for actual event, not registration or optional tours or sponsored events unless related to professional development as approved by the Director of Human Resources, or designee, if applicable, and the Department Director and/or City Manager.

Lodging will be allowed for travel only if the length of the event is more than one day, extensive travel time is required and/or the distance is more than 75 miles from City Hall or the employee's residence, whichever is greater. Reasonable overnight travel for distances less than 75 miles may be approved by the City Manager on a case-by-case basis.

3.4.2. **Transportation & Mileage:** Travel by private car will be reimbursed at the current rate per mile approved the U.S. Internal Revenue Service for use in connection with City business. When attending conferences or meetings that are of such a distance that it is more economical to take commercial air transportation, and an employee proposes to drive their private car instead, requests for reimbursement will be based on commercial air transportation rates and not based on automobile mileage.

a. **Air Travel:** Employees shall endeavor to book commercial air transportation to take advantage of discounts and non-refundable ticket fares where practical. All flights shall be booked at coach class or equivalent level, unless approved by the City Manager before travel occurs.

Automobile mileage shall be reimbursed when traveling to and from the airport, at the current mileage rate set by the U.S. Internal Revenue Service. When available, courtesy shuttle services should be utilized between airports and meeting locations. Airport parking at the economy parking rate is reimbursable with the original receipt.

CITY OF LATHROP ADMINISTRATIVE REGULATION TRAVEL POLICY	NUMBER REVISION 2	Page 4 of 6
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- b. **Mileage Reimbursement:** No City employee shall be authorized mileage reimbursement for the use of his or her privately owned vehicle in the performance of City business if a City-owned vehicle is available and suitable for such use. Mileage is to be calculated based on navigational information available and attained at <http://www.mapquest.com> or another equivalent internet mapping/navigational guidance source.

 - If the distance from the employee’s home to the meeting or event site is less than the distance from the work site, use of a private vehicle may be authorized and the employee will be reimbursed as set forth in this Policy.
 - When authorized, private vehicle usage will be reimbursed at the current rate set by the U.S. Internal Revenue Service. Mileage reimbursement will be based on actual miles traveled for City business, via the most direct route.
 - In cases where more than one employee is attending the same event, employees will normally be expected to travel together when feasible and mileage reimbursement will be for one vehicle only.
 - Employees must adhere to the Vehicle Policy 00-32.
- c. **City Vehicles:** Employees are expected to use a City vehicle, when one is available, unless there is a valid reason for the use of a personal vehicle, (e.g. the travel distance is reasonably less when departing from the employee’s residence) or if approved by Department Head.
- d. **Rental Vehicles:** If traveling by commercial air transportation, taxi or shuttle services (but not limited to Uber, Lyft, etc.) should be utilized. Vehicle rentals will be authorized if other means of transportation are not available, or if it is reasonable and more economical to rent a vehicle. When rental vehicles are used, the least expensive vehicle practical will be used. In addition, extended liability and collision insurance shall be purchased.

- 3.4.3. **Meals:** Costs for meals not provided as part of a registration fee will be calculated according to the meals and incidental expenses per diem rate established by the U.S. General Services Administration (www.gsa.gov/travel/plan-book/per-diem-rates). Meals provided by the conference or included in the registration fee will not be eligible for per diem. A continental breakfast is not considered a meal for purposes of calculating meal allowances.

Registration materials indicating which meals are provided as part of the registration must be submitted prior to receipt of per diem.

- 3.4.4. **Compensation for Travel:** When travel time exceeds the employee's normal workweek, the City's rules for overtime apply if the employee is eligible for overtime. In determining overtime compensation, normal commute time should be deducted from the total travel time. Normal commute time is defined as the normal time spent by an employee traveling from home to their assigned work location. Additionally, normal unpaid meal periods are not considered work time when traveling. Overtime eligibility shall be determined according to the U.S. Department of Labor Fair Labor Standards Act ("FLSA") guidelines for travel.
- 3.4.5. **Other Expenses:** Actual cost of conference registrations, business related telephone calls and internet connection services, parking and other legitimate expenses shall be allowed.

Employees shall document all allowable travel-related expenditures with itemized receipts or invoices. For missing documents, the employee shall attach a Memorandum signed by the Department Director.

- 3.4.6. **Unauthorized Expenses:** Items of a personal nature are not reimbursable including but not limited to: movies, entertainment, premium television services, alcoholic beverages, dry cleaning, health club and/or massage, barber/hair salon, magazines, shoe shines, travel insurance, fines or traffic violations, excess baggage costs, spouse and/or guest expenses, and other items of a personal nature. Optional tours, banquets or additional costs added to registration are solely at the discretion of the employee and will be considered as a personal expense. The Department Director and/or City Manager shall determine what constitutes professional development.

CITY OF LATHROP ADMINISTRATIVE REGULATION TRAVEL POLICY	NUMBER REVISION 2	Page 6 of 6
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If unauthorized expenses have been paid by the City, the employee will be responsible for reimbursement to the City within five business days. Failure of the employee to report unauthorized expenses or falsely submitting unauthorized expenses on the Post Travel Expense Reconciliation Report may be grounds for disciplinary action.

3.4.7. **Travel for Boards and Commissions:** A City employee is not required to submit a Training and Travel Approval Form prior to attendance of any local meetings and/or conferences.

A City employee is required to submit a Training and Travel Request Form for approval prior to attendance of any non-local meeting and/or conference.

A City Employee is not required to submit an Expense Report concluding local or non-local meetings and/or conferences if there is a separate travel policy adopted by the Board or Commission being served from which said Employee is entitled to seek reimbursable travel expenses

3.5. **Out of State Travel:** Travel out of State shall be subject to authorization by the City Council.

4. BUDGETARY PROVISIONS

All anticipated conferences, conventions and professional meetings shall be budgeted for by the respective departments in the current year's operating budget. The Department Director and/or City Manager may substitute one meeting for another to cover unusual or unexpected meetings of an urgent nature.

The City Manager shall review all travel and reimbursement claims for validity. The City Manager's decision shall be final.

CITY OF LATHROP

TRAINING AND TRAVEL APPROVAL FORM

Attachment A

TRAVEL REQUEST/ADVANCE

Employee: _____
 Department: _____
 Account Number: _____

Meeting Title: _____
 Location: _____
 Dates (from/to): _____

www.gsa.gov/travel/plan-book/per-diem-rates

Mileage		
	IRS Rate	Miles (round trip)
Private Vehicle (miles x IRS Rate)	0.580	
City Car		

Mileage Total: \$ -

Date	Meals			Total
	Per Meal Limit			
	Breakfast	Lunch	Dinner	
mm/dd/yy				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -

Meals Total: \$ -

Mileage/Meals Advance Total (Payable to Employee): \$ -

Check Requested By: _____

General Expenses

Type	Vendor Name/Description	Payment Method	Check Due By (IFAP)	Comments	Amount
Registration					
Air Fare					
Lodging					
Fuel					
Rental Car					
Shuttle					
Parking					
Other					
General Expenses Total:					\$ -

Travel Request Total: \$ -

Employee Signature

Date

Department Head Signature

Date

Any conferences, workshops, or other training related events not required by the job description must also be reviewed and approved by the Director of Human Resources, or designee.

Human Resources Director Signature

Date

1. Please prepare a separate form per employee.
2. Out-of-state travel requires Council approval. Resolution ___-_____

CITY OF LATHROP POST TRAVEL RECONCILIATION REPORT ATTACHMENT B

Employee: _____
 Department: _____
 Account Number: _____

Meeting Title: _____
 Location: _____
 Dates (from/to): _____

www.gsa.gov/travel/plan-book/per-diem-rates

Mileage		
	IRS Rate	Miles (round trip)
X Private Vehicle (miles x IRS Rate)	0.585	

Mileage Total: \$ -

Date mm/dd/yy	Meals			Total \$ -
	Per Meal Limit			
	Breakfast	Lunch	Dinner	
				-
				-
				-
				-
				-
				-
				-
				-

Meals Total: \$ -

General Expenses

Type	Vendor Name/Description	Payment Method	Check Due By (if AP)	Comments	Amount
Registration					
Air Fare					
Lodging					
Fuel					
Rental Car					
Shuttle					
Parking					
Other					
General Expenses Total:					\$ <u> -</u>

Travel Expenses Total: _____ -

Less Advance (enter neg): _____

Due to Employee/(City): \$ -

Employee Signature Date

Department Head Signature Date

City employees must file this form within ten (10) days after the conclusion of the trip and attach all receipts to this form.

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ITEM 4.10

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

ITEM: **APPROVE THE RECLASSIFICATION OF ONE (1) PART-TIME SENIOR RECREATION LEADER POSITION TO A FULL-TIME SENIOR RECREATION LEADER POSITION IN THE RECREATION DIVISION, AND ONE (1) FULL-TIME MAINTENANCE WORKER POSITION TO A FULL-TIME MAINTENANCE SUPERVISOR POSITION IN THE STREETS AND MAINTENANCE DIVISION OF THE PARKS, RECREATION, AND MAINTENANCE SERVICES DEPARTMENT**

RECOMMENDATION: **Adopt a Resolution Approving the Reclassification of One (1) Part-Time Senior Recreation Leader Position to a Full-Time Senior Recreation Leader Position in the Recreation Division, and One (1) Full-Time Maintenance Worker to a Maintenance Supervisor in the Streets and Maintenance Division of the Parks, Recreation and Maintenance Services Department.**

SUMMARY:

Over the last 5 years, Lathrop's population has grown significantly. On May 2, 2022, the California Department of Finance issued a press release, reporting Lathrop's population of 31,331, effective January 1, 2022; a 6.6% change from 2021. This makes Lathrop the fastest growing City in the State of California. With this growth, it has become apparent that there is a need for further staff support with the existing and expanding Special Events in the Recreation Division, and with the growth in population, resulting in more traffic, there will be more needs from the Streets and Maintenance. In review of the Maintenance Services Supervisor job description an update was made in the Distinguishing Characteristics. The update includes removing the Utility and Streets Maintenance Superintendent title and replacing with Streets and Maintenance Manager.

BACKGROUND:

The Recreation Division of the City of Lathrop Parks, Recreation, and Maintenance Services Departments hosts over 25 annual Special Events throughout the year. Each event takes months of planning and organization, with the goal of making the best possible events for the Citizens of Lathrop in mind. This reclassification will also affect the Youth Development Teens with their day-to-day events and monthly Special Events. The Streets and Maintenance Division of the Parks, Recreation, and Maintenance Services Department is continually maintaining and repairing streets, roads, sidewalks, street signs, street lights, drain inlets, and all other aspects of Streets and Maintenance within the growing City, the continual expansion will now require a Supervisor as we have much more need in projects as well as daily supervision for the Streets and Maintenance Division.

CITY MANAGER’S REPORT **PAGE 2**
JULY 11, 2022 CITY COUNCIL REGULAR MEETING
APPROVE RECLASSIFICATION OF ONE PART-TIME SENIOR RECREATION LEADER
AND ONE FULL-TIME MAINTENANCE WORKER POSITION

RECOMMENDATION:

Adopt a Resolution Approving the Reclassification of One (1) Part-Time Senior Recreation Leader Position to a Full-Time Senior Recreation Leader, and One (1) Full-Time Maintenance Worker to a Full-Time Maintenance Supervisor in the Parks, Recreation, and Maintenance Services Department.

FISCAL IMPACT:

The proposed reclassifications will have total net change of \$110,485. The Full-Time Senior Recreation position will have a total net change of \$59,265. The Full-Time Maintenance Supervisor with have a total net change of \$51,220. The following budget amendments will be required for FY 22/23:

Decrease - Youth Development	
1010-30-33-410-11-00	\$5,455
Increase - Special Events	
1010-30-32-410-11-00	\$64,720
Increase - Park and Landscape Maintenance	
1010-30-10-410-11-00	\$51,220

ATTACHMENTS:

- A. A Resolution of the City Council of the City of Lathrop Approving the Reclassification of one (1) Part-Time Senior Recreation Leader to a Full-Time Senior Recreation Leader Position in the Recreation Division, and one (1) Full-Time Maintenance Worker to a Full-Time Maintenance Supervisor in the Streets and Maintenance Division of the Parks, Recreation, and Maintenance Services Department.


- B. Amended Job Description Maintenance Services Supervisor

CITY MANAGER'S REPORT **PAGE 3**
JULY 11, 2022 CITY COUNCIL REGULAR MEETING
APPROVE RECLASSIFICATION OF ONE PART-TIME SENIOR RECREATION LEADER
AND ONE FULL-TIME MAINTENANCE WORKER POSITION

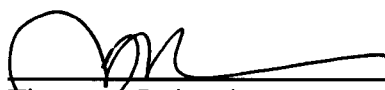
APPROVALS:



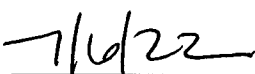
Todd Sebastian
Director of Parks, Recreation and
Maintenance Services



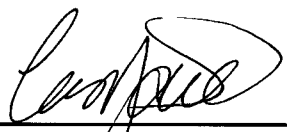
Date




Theresa Roland
Director of Human Resources



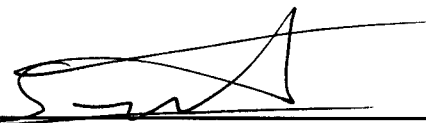
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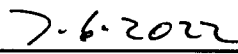
Cari James
Director of Finance



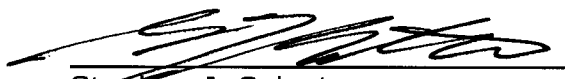
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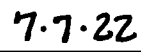
Salvador Navarrete
City Attorney



Date



Stephen J. Salvatore
City Manager



Date

RESOLUTION NO. 22-

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LATHROP APPROVING THE RECLASSIFICATION OF ONE (1) PART-TIME SENIOR RECREATION LEADER POSITION TO A FULL-TIME SENIOR RECREATION LEADER POSITION IN THE RECREATION DIVISION, AND ONE (1) FULL-TIME MAINTENANCE WORKER POSITION TO A MAINTENANCE SUPERVISOR POSITION IN THE STREETS AND MAINTENANCE DIVISION OF THE PARKS, RECREATION, AND MAINTENANCE SERVICES DEPARTMENT.

WHEREAS, over the last 5 years, Lathrop's population has grown significantly to 31,331 as of January 1, 2022, a 6.6% change from 2021; and

WHEREAS, this makes Lathrop the fastest growing City in the State of California; and

WHEREAS, with this growth, there is a need for additional staff support due to expanding special events in the Recreation Division; and

WHEREAS, the Recreation Division of the City of Lathrop Parks, Recreation, and Maintenance Services Departments hosts over 25 annual special events throughout the year; and

WHEREAS, each event takes months of planning and organization, with the goal of making the best possible events for the residents of Lathrop in mind; and

WHEREAS, this reclassification will also affect the Youth Development Teens with their day to day events and monthly Special Events; and

WHEREAS, increased traffic requires increased services from the Streets and Maintenance Division of the Parks, Recreation, and Maintenance Services Department; and

WHEREAS, the Streets and Maintenance Division of the Parks, Recreation, and Maintenance Services Department is continually maintaining and repairing, streets, roads, sidewalks, street signs, street lights, Drain Inlets, and all other aspects of Streets and Maintenance within the growing City; and

NOW, THEREFORE, BE IT RESOLVED, that the City Council of the City of Lathrop does hereby approve the reclassification of one (1) part-time Senior Recreation Leader position to a full-time Senior Recreation Leader position in the Recreation Division, and One (1) Full-Time Maintenance Worker to a Full-Time Maintenance Supervisor in the Streets and Maintenance Division of the Parks, Recreation, and Maintenance Services Department; and

BE IT FURTHER RESOLVED, The following budget amendments are approved for FY 22/23:

Decrease - Youth Development

1010-30-33-410-11-00	\$5,455
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Increase - Special Events

1010-30-32-410-11-00	\$64,720
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Increase - Park and Landscape Maintenance

1010-30-10-410-11-00	\$51,220
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The foregoing resolution was passed and adopted this 11th day of July, 2022, by the following vote of the City Council, to wit:

AYES:

NOES:

ABSENT:

ABSTAIN:

Sonny Dhaliwal, Mayor

ATTEST:

Teresa Vargas, City Clerk

APPROVED AS TO FORM:



Salvador Navarrete, City Attorney

**CITY OF LATHROP
MAINTENANCE SERVICES SUPERVISOR**

*Class specifications are only intended to present a descriptive summary of the range of duties and responsibilities associated with specified positions. Therefore, specifications **may not include all** duties performed by individuals within a classification. In addition, specifications are intended to outline the **minimum** qualifications necessary for entry into the class and do not necessarily convey the qualifications of incumbents within the position.*

DEFINITION:

Under direction, depending on assigned Department/Division performs the full array of the most difficult and complex skilled and semi-skilled work assigned to the Maintenance Worker series, including supervising, coordinating, directing and evaluating the work of staff involved in parks maintenance, street maintenance, facility maintenance, and facility custodial activities; assists in the research and implementation of new programs and projects; ensures safe work practices, work quality and accuracy; maintains appropriate work and project records which may include timecards, contract management, tool and supply inventory and work orders; serves as a technical expert in assigned field tasks and a resource for assigned staff; performs other related duties as required.

DISTINGUISHING CHARACTERISTICS:

Depending on assigned Department/Division the **Maintenance Services Supervisor** is the supervisory level classification responsible for overseeing an assigned maintenance function within the Parks and Recreation Department or the Public Works Department, including planning and scheduling staff assignments, monitoring work production and performing complex skilled work in the construction, maintenance and repair of streets, parks, buildings and public facilities, and provide lead direction and training to assigned crews. The incumbent provides ongoing monitoring of service delivery, and responds to customer complaints and concerns. This classification is distinguished from the next higher classification of the Streets and Maintenance Manager Utility and Streets Maintenance Superintendent in that the latter is responsible for the management of multiple operational and maintenance units within the Department.

SUPERVISION RECEIVED/EXERCISED:

Depending on assigned Department Division, if assigned to Public Works receives direction from the Utility and Streets Maintenance Superintendent, Public Works Director, or designee. If assigned to Parks and Recreation, receives directions from Parks and Recreation Director, or designee. Exercises direct and indirect supervision over assigned staff; may oversee work assignments performed by contract/contractor.

ESSENTIAL FUNCTIONS: *(include but are not limited to the following)*

- Plans, prioritizes, assigns, supervises and reviews the work of staff involved in the construction, maintenance and repair of City streets, parks, buildings and facilities; implements safety programs and ensures safe work practices, work quality and accuracy; oversees and monitors maintenance work and activities provided by outside contractors.
- Participates in the development and implementation of goals, objectives, policies and procedures; evaluates work methods and procedures for improving unit performance and meeting goals; ensures that goals are achieved; assists in the research and implementation of new programs.

MAINTENANCE SERVICES SUPERVISOR

Page 3

- Participates in the selection and training of maintenance personnel; assumes responsibility for motivating and evaluating assigned personnel; provides or arranges for necessary training; initiates discipline procedures as is appropriate.
- Develops and monitors schedules, methods and procedures for performing assigned duties; conducts daily inspections of work in progress; monitors work activities to ensure safe work practices, work quality and customer service; ensures compliance with applicable rules, policies and procedures; maintains appropriate work records and documents; prepares statistical and/or analytical reports on operations as necessary.
- Participates in the development of the maintenance services budget; assists in monitoring the approved budget; coordinates with outside vendors for various supplies and services; oversees and maintains the inventory, maintenance and operating condition of departmental tools, equipment and supplies; requisitions and orders needed materials, parts and equipment; responsible for tracking inventory of tools and supplies and providing inventory reports for budget purposes to the department's assigned Management Analyst or Finance Manager; responsible for tracking warranty items and submitting proper claims when necessary for repairs.
- Evaluates and recommends work projects and activities; estimates time, materials and equipment necessary for successful completion of work; identifies and reviews resource needs with appropriate management staff; allocates resources accordingly; schedules work with outside contractors and developers; attends pre-construction meetings.
- Participates in all maintenance activities, including sprinkler installation and repair, street maintenance, facility repairs and facility custodial activities; inspects streets, parks and facilities and identifies maintenance needs; supervises and assists in the application of herbicides and pesticides; supervises and participates in the operation of construction and maintenance equipment and/or machinery including construction vehicles, power tools and equipment.
- Coordinates, schedules and procures fleet maintenance service appointments and repairs for City fleet vehicles and heavy equipment; procures and applies proper purchasing procedures when selecting service repairs or purchasing replacement equipment; tracks mileage and provides reports of vehicles and equipment ready for surplus.
- Addresses and responds to customer service questions, inquiries and concerns; establishes and maintains a customer service orientation within the assigned unit.
- Establishes positive working relationships with representatives of community organizations, state/local agencies and associations, City management and staff, and the public.
- Responsible for overseeing adherence of maintaining hazardous materials and supply inventory in an organized, clean, and safe configuration; responsible for maintaining hazardous materials and supply inventory in an organized, clean, and safe configuration; provides inventory reports on a monthly basis for budgeting purposes and regulatory reporting.
- Ensure daily/weekly/monthly, etc. inspections of the facility are conducted, including all hazardous materials and hazardous waste; in absence of available staff conduct daily/weekly/monthly, etc. inspections of the facility, including all hazardous materials.

Updated by Resolution 20-4814

- Ensure ongoing maintenance and complete corrective actions are performed to maintain waste facilities and equipment in safe working condition in accordance with Permit conditions; in absence of available staff conduct ongoing maintenance, complete corrective actions to maintain waste facilities and equipment in safe working condition in accordance with Permit conditions.
- Follow procedures for waste management and hazardous material or chemical handling, including sampling, weighing, and storing chemical containers; provides reports on a monthly basis for regulatory reporting.
- Follow prescribed safety procedures and comply with state and federal laws regulating hazardous materials handling, hazardous waste management, and proper disposal methods.
- Participate in hazardous material and waste management training and professional development activities, including necessary certification.
- Assists with assigned Capital Improvement Projects as it relates to work in streets, storm drain basins, parks, buildings and public facilities.
- Performs other duties as assigned.
- **When assigned to Roads & Streets:** Serves as technical expert in assigned field; performs high level skilled street maintenance tasks involving the repair, maintenance and construction of curbs, gutters, sidewalks, streets, roadways, storm drains, pavement, and related facilities; removes debris from roads, drains, pedestrian walkways and public areas; performs weed abatement and graffiti removal; assists in the installation, maintenance and inspection of City signs, road markings, striping, and delineators; performs concrete sidewalk, curb, gutter, and ramp installation and repair; performs temporary and permanent pothole repairs and crack sealing; paints curbs; installs and repairs guardrails and barricades; mows and abates weeds on rights-of-way; sprays herbicides; conducts litter removal throughout the City.
- **When assigned to Buildings and Public Facilities:** Serves as technical expert in assigned field; performs the full range of custodial duties, including vacuuming, mopping, waxing and buffing floors; shampoos carpets; washes windows and performs miscellaneous custodial duties; performs interior and exterior painting and staining; performs maintenance, diagnostic and minor carpentry, plumbing and electrical work; assists in the assembly and moving of office furniture and equipment.
- **When assigned to Parks:** Serves as technical expert in assigned field; performs high level skilled maintenance, repair, construction and installation work in parks, landscape areas, and recreational facilities; cleans and maintains grounds, paved areas, paths and walkways; picks up trash and litter; opens, cleans and maintains all restrooms; installs, repairs and maintains irrigation systems; adjusts, repairs and replaces timing mechanisms; inspects playground materials as assigned to ensure equipment is ready for public use; performs weed control, shrub planting and trimming; mixes and applies herbicides and pesticides in a safe manner; operates and maintains a variety of hand and power landscaping tools and equipment.

PHYSICAL, MENTAL AND ENVIRONMENTAL WORKING CONDITIONS:

Position requires sitting, standing, walking on level and slippery surfaces, reaching, twisting, turning, kneeling, bending, stooping, squatting, crouching, grasping, and making repetitive hand movement in the performance of daily duties. The position also requires both near and far vision when inspecting work and operating assigned equipment. The need to lift, carry and push tools, equipment and supplies weighing 25 pounds or more is also required. Additionally, the incumbent in this outdoor position works in all weather conditions, including wet, hot and cold. The incumbent may use cleaning and lubricating chemicals which may expose the employee to fumes, dust and air contaminants, and may be exposed to mechanical hazards. The nature of the work also requires the incumbent to climb ladders, use power and noise producing tools and equipment, enter confined spaces, drive motorized vehicles and heavy equipment, work in heavy vehicle traffic conditions, and often work with constant interruptions. The incumbent may be required to respond to after hours emergency call-outs and perform routine standby duties.

Some of these requirements may be accommodated for otherwise qualified individuals requiring and requesting such accommodations.

QUALIFICATIONS: *(The following are minimal qualifications necessary for entry into the classification.)*

Education and/or Experience:

Any combination of education and experience that has provided the knowledge, skills and abilities necessary for a **Maintenance Services Supervisor**. A typical way of obtaining the required qualifications is to possess the equivalent of five years of increasingly responsible experience in street, parks or facilities maintenance, including two years of lead or supervisory experience, and a high school diploma or equivalent. Supplemental coursework or specialized training in construction, grounds maintenance or facilities maintenance is desirable.

License/Certificate:

Possession of, or ability to obtain a Class C California driver's license.

Training Requirements:

- Initial training - CA Title 22 Hazardous Waste Generator Training (4 hour), Site Specific Emergency Response Contingency Plan Action Guide Training (2 hour), HAZCOM Training (2 hour).
- Annual Refresher - CA Title 22 Hazardous Waste Generator Training (4 hour), Site Specific Emergency Response Contingency Plan Action Guide Training (2 hour), HAZCOM Training (2 hour).
- CPR/First Aid/AED, Blood Borne Pathogens
- Defensive Driving Course
- Traffic Control/Flagger

When Assigned to Parks

- Playground Inspection Training Certification Courses -
- PAPA / Pesticide Application Certification/Review, CA. Department of Pesticide Regulation Training Certified Irrigator Repair Certificate

When Assigned to Buildings and Public Facilities

- General Electrical Workshop Course - Basics to Troubleshooting

When Assigned to Roads & Streets

- PAPA/ Pesticide Application Certification/Review, CA. Department of Pesticide Regulation Training
- Certified Irrigator Repair Certificate

KNOWLEDGE/ABILITIES/SKILLS: *(The following are a representative sample of the KAS's necessary to perform essential duties of the position.)*

Knowledge of:

Modern principles and practices of street, parks and facilities maintenance and repair; operational characteristics of specialized construction, landscaping and maintenance tools and equipment; characteristics of irrigation systems, timers and controls; principles and practices of project development and cost estimating; principles and practices of budget development and administration; methods and techniques of supervision, training and motivation; applicable federal, state and local laws, codes and regulations; methods and techniques of scheduling work assignments; basic principles of mathematics and record keeping; occupational hazards and standard safety practices.

Ability to:

Supervise and direct the operations and activities of assigned maintenance units in the Public Works Department; plan, organize and direct the work of subordinate staff; safely operate a variety of tools and equipment used in construction, maintenance and repair; estimate time and materials for completion of projects; coordinate and conduct training programs for staff; respond to issues and concerns from the community; work independently and as part of a team; make sound decisions within established guidelines; follow written and oral directions; observe safety principles and work in a safe manner; communicate clearly and concisely, both orally and in writing; establish and maintain effective working relationships.

Skill to:

Safely and effectively operate a variety of maintenance and construction equipment, tools and materials; operate an office computer and a variety of software applications.

ITEM 4.11

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

ITEM: APPROVE FINAL MAP, CFD ANNEXATION, AND SUBDIVISION IMPROVEMENT AGREEMENT FOR 75 LOTS IN TRACT 4131 VILLAGE "KK" WITHIN OLD RIVER DISTRICT OF RIVER ISLANDS

RECOMMENDATION: Adopt Resolution Approving Final Map for Tract 4131 Village "KK" within the Old River District, Totaling 75 Single Family Lots, CFD Annexation No. 25, and Subdivision Improvement Agreement with River Islands Stage 2B, LLC

SUMMARY:

The proposed Final Map for Tract 4131 will be the only tract map within the Village "KK" area. Lennar Homes is proposing seventy-five (75) 50' x 68' single-family lots. A Vicinity Map is included as Attachment "B".

Staff recommends that the City Council approve the proposed Final Map Tract 4131, Village "KK", Annexation No. 25 of the City of Lathrop Community Facilities District (CFD) 2013-1, and a Subdivision Improvement Agreement with River Islands Stage 2B, LLC ("River Islands"), included as Attachment "C".

BACKGROUND:

The City of Lathrop City Council approved Vesting Tentative Map (VTM) 6716 on June 14, 2021. On August 4, 2021, the City of Lathrop Planning Commission approved a Neighborhood Design Plan (NDP) and Architectural Guidelines and Design Standards (AG/DS) for the Old River District, known as Stage 2B, within Phase 2 of the project. While the NDP contains conceptual guidance on parks within the Old River District, a Master Parks Plan includes revisions to the parks and open spaces within the Stage 2B area and is pending Planning Commission action. The land for the proposed Final Map for Tract 4131 is within the geographic boundaries of VTM 6716 and Stage 2B.

As required by the City's subdivision ordinance, all final maps must include a Subdivision Improvement Agreement (SIA) to guarantee specific offsite and onsite improvements.

The total cost of the improvements for Village "KK" is \$1,183,000, however, a large percentage of the improvements have already been constructed and therefore do not need to be guaranteed. Performance and labor & material securities have been provided with the SIA for Tract 4131 that guarantee the unfinished improvements for Village "KK", in the amount of:

CITY MANAGER’S REPORT **PAGE 2**
JULY 11, 2022 CITY COUNCIL REGULAR MEETING
APPROVE FINAL MAP, CFD ANNEXATION, AND SIA FOR 75 LOTS IN TRACT 4131 VILLAGE “KK” WITHIN OLD RIVER DISTRICT OF RIVER ISLANDS

Unfinished Improvement Total:	\$202,900
Performance Bond (110% of Unfinished Improvements)	\$223,190
Labor & Materials Bond (50% of Performance Bond)	\$111,595

The SIA for Tract 4131 refers to the Agreement for Dedication, Inspection, and Guarantee of Streets and Public Improvements (“Off-site Agreement”) that was approved by the City on September 30, 2013. Although the Off-site Agreement applies to Tract 4131, the Final Map will not trigger any additional offsite improvements or security.

Acceptance of the public improvements will be processed by staff at a later date and when the unfinished improvements are completed. Prior to acceptance, River Islands will be required to provide a one (1) year warranty bond.

Village “KK” will need to be annexed into the four different Community Facilities Districts (CFD’s) for maintenance purposes. The CFDs are for the City, RD 2062 and River Islands Public Financing Authority (RIPFA). Approval of CFD 2013-1 City of Lathrop Annexation No. 25 is pending with this Council item. CFD 2013-1 Island RD 2062 Annexation No. 25, and CFD 2013-1 RIPFA Annexation No. 25 and CFD 2020-1 RIPFA Annexation No. 12 are administered by Island RD 2062 and RIPFA and are included as part of the escrow instructions for recordation purposes only and are not a direct impact to the City. The applicant has signed the appropriate documentation to commit to the annexations, and the final map recordation is contingent on the annexations.

River Islands must satisfy the Escrow Instructions, included as Attachment “D”, to guarantee the payment of all fees and execution of the documents related to the SIA.

REASON FOR RECOMMENDATION:

River Islands has fulfilled all of the requirements of the City’s subdivision ordinance as listed below:

Documents	Status
1. Final Map ready for signature	Completed
2. Subdivision Improvement Agreement	Completed
3. Performance Security – Uncompleted Landscaping and Miscellaneous Improvements	Received
4. Labor and Materials Security – Uncompleted Landscaping and Miscellaneous Improvements	Received
5. Street Improvement, Landscape, Light & Joint Trench	Completed
6. Geotechnical Report	Completed

JULY 11, 2022 CITY COUNCIL REGULAR MEETING

APPROVE FINAL MAP, CFD ANNEXATION, AND SIA FOR 75 LOTS IN TRACT 4131 VILLAGE “KK” WITHIN OLD RIVER DISTRICT OF RIVER ISLANDS

7.	Agreement for Backbone Improvements and Parks (Agreement for Dedication, Inspection and Guarantee of Streets and Public Improvements)	Completed
8.	Approval of 3 rd Amendment to Development Agreement that guarantees creation of CFD for City Maintenance and Shortfalls, and Guarantee of Developer CFDs for Developer/other public agency Maintenance	Completed
9.	Allocation of Water and Sewer capacity	Completed
10.	Recommendation for approval from Stewart Tract Design Review Committee	Completed
11.	Submitted Certificate of Insurance, Tax Letter	Completed
12.	Submitted Preliminary Guarantee of Title	Completed
13.	Escrow Instructions	Completed
14.	Tract 4131 Village “KK” – City of Lathrop Community Facilities District No. 2013-1 (River Islands Public Services and Facilities) Annexation No. 25	Approval pending with this item
Fees		Status
1.	Final Map plan check fee	Paid
2.	Improvement Plans - Plan check and inspection fees	Paid
3.	Sierra Club Settlement fee	To be paid in escrow

FISCAL IMPACT:

There is no fiscal impact to the City as all costs are covered by development fees and any shortfalls in the City’s maintenance and operating costs are covered by the CFDs.

ATTACHMENTS:

- A. Resolution Approving Final Map for Tract 4131 Village “KK” within the Old River District, Totaling 75 Single Family Lots, City of Lathrop CFD Annexation No. 25, and Subdivision Improvement Agreement with River Islands Stage 2B, LLC
- B. Vicinity Map - Village “KK”
- C. Subdivision Improvement Agreement between the City of Lathrop and River Islands Stage 2B, LLC, a Delaware limited liability company, for Tract 4131, Village “KK”
- D. Escrow Instructions for Final Map Tract 4131 Village “KK”, including CFD Annexation No. 25
- E. Final Map – Tract 4131 Village “KK”

CITY MANAGER'S REPORT **PAGE 4**
JULY 11, 2022 CITY COUNCIL REGULAR MEETING
APPROVE FINAL MAP, CFD ANNEXATION, AND SIA FOR 75 LOTS IN TRACT
4131 VILLAGE "KK" WITHIN OLD RIVER DISTRICT OF RIVER ISLANDS

APPROVALS




Bellal Nabizadah
Assistant Engineer

6/29/22
Date



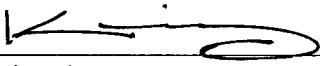
Brad Taylor
City Engineer

6/30/2022
Date



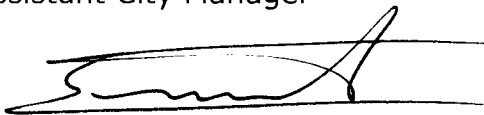
Cari James
Finance Director

7/5/2022
Date




Michael King
Assistant City Manager

6-30-2022
Date



Salvador Navarrete
City Attorney

6.29.2022
Date



Stephen J. Salvatore
City Manager

7.5.22
Date

RESOLUTION NO. 22-

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LATHROP APPROVING FINAL MAP FOR TRACT 4131 VILLAGE "KK" WITHIN THE OLD RIVER DISTRICT, TOTALING 75 SINGLE FAMILY LOTS, CITY OF LATHROP CFD ANNEXATION NO. 25, AND SUBDIVISION IMPROVEMENT AGREEMENT WITH RIVER ISLANDS STAGE 2B, LLC

WHEREAS, the City of Lathrop City Council approved Vesting Tentative Map (VTM) 6716 on June 14, 2021. On August 4, 2021, the City of Lathrop Planning Commission approved a Neighborhood Design Plan (NDP) and Architectural Guidelines and Design Standards (AG/DS) for the Old River District, known as Stage 2B, within Phase 2 of the project; and

WHEREAS, while the NDP contains conceptual guidance on parks within the Old River District, a Master Parks Plan includes revisions to the parks and open spaces within the Stage 2B area and is pending Planning Commission action; and

WHEREAS, the land for the proposed Final Map for Tract 4131 is within the geographic boundaries of VTM 6716 and Stage 2B; and

WHEREAS, as required by the City's subdivision ordinance, all final maps must include a Subdivision Improvement Agreement (SIA) to guarantee specific offsite and onsite improvements; and

WHEREAS, performance and labor & material securities have been provided with the SIA for Tract 4131 that guarantee the unfinished improvements for Village "KK", in the amount as follows; and

Unfinished Improvement Total:	\$202,900
Performance Bond (110% of Unfinished Improvements)	\$223,190
Labor & Materials Bond (50% of Performance Bond)	\$111,595

WHEREAS, acceptance of the public improvements will be processed by staff at a later date and when the unfinished improvements are completed. Prior to acceptance, River Islands will be required to provide a one (1) year warranty bond; and

WHEREAS, Village "KK" needs to be annexed to the four different Community Facilities Districts (CFDs) for maintenance purposes. Staff recommends that Council approve CFD 2013-1 City of Lathrop Annexation No. 25. CFD 2013-1 Island RD 2062 Annexation No. 25, CFD 2013-1 RIPFA Annexation No. 25 and CFD 2020-1 RIPFA Annexation No. 12, are administered by Island RD 2062 and RIPFA and are included as part of the escrow instructions for recordation purposes only and are not a direct impact to the City; and

WHEREAS, River Islands Stage 2B must satisfy the Escrow Instructions, included as Attachment "D" to the City Manager's Report, to guarantee the payment of all fees and execution of the documents related to the SIA.

NOW, THEREFORE, BE IT RESOLVED, by the City Council of the City of Lathrop that approves and accepts the following actions:

1. The Final Map for Tract 4131 and is hereby approved as submitted for recordation with the San Joaquin County Assessor/Recorder/County Clerk Office. The recorded executed copy will be filed with the City Clerk.
2. The City Manager, or their designee, is authorized to execute a Subdivision Improvement Agreement with River Islands Stage 2B, LLC, Annexation of the City of Lathrop Community Facilities District No. 2013-1 No. 25 (River Islands Public Services and Facilities), in substantially the form as attached to the July 11, 2022 staff report, the file executed copy will be filed with the City Clerk.

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

AYES:

NOES:

ABSTAIN:

ABSENT:

Sonny Dhaliwal, Mayor

ATTEST:

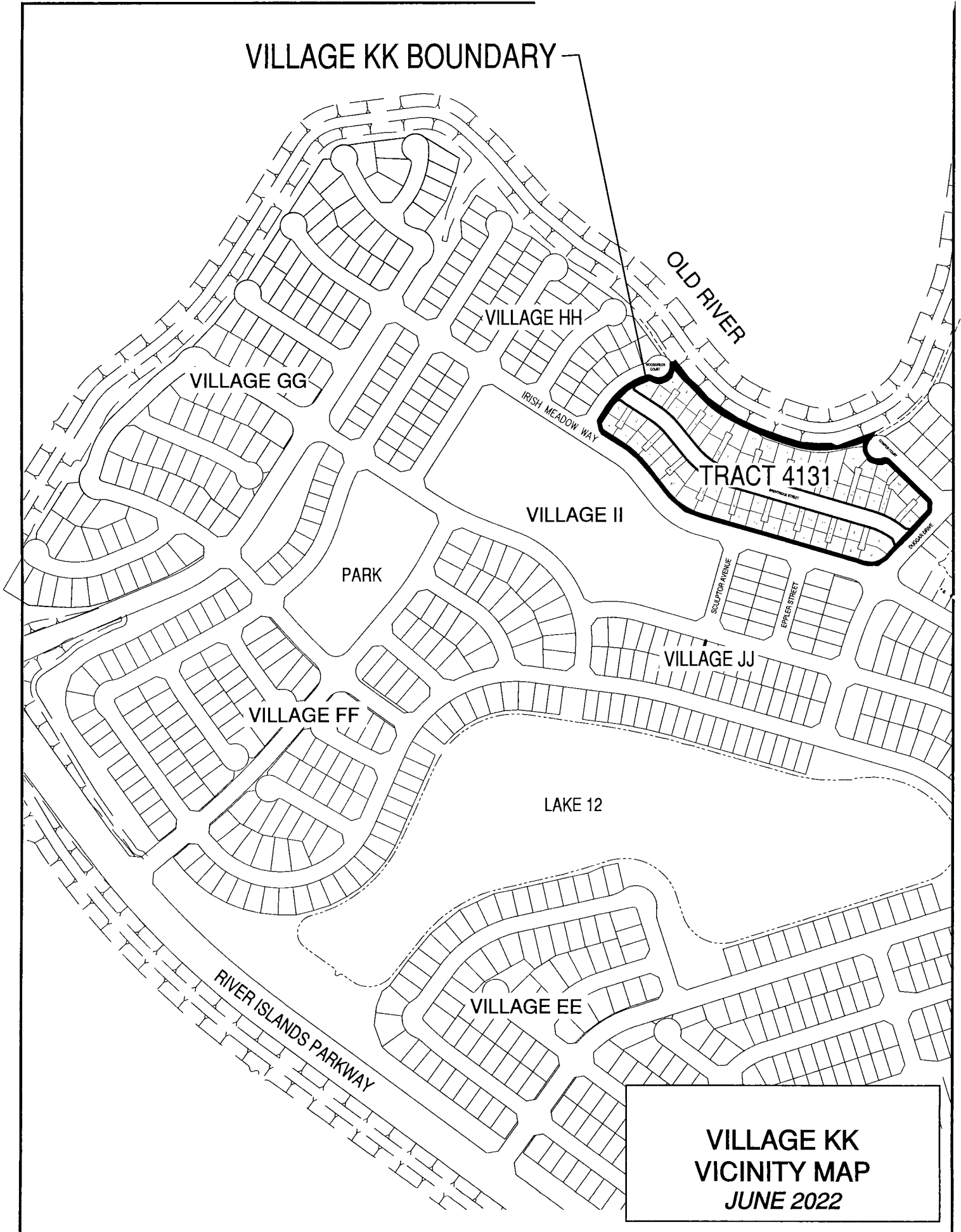
Teresa Vargas, City Clerk

APPROVED AS TO FORM:



Salvador Navarrete, City Attorney

VILLAGE KK BOUNDARY



VILLAGE KK
VICINITY MAP
JUNE 2022

SUBDIVISION IMPROVEMENT AGREEMENT

BY AND BETWEEN THE CITY OF LATHROP AND

RIVER ISLANDS STAGE 2B, LLC, A DELAWARE LIMITED LIABILITY COMPANY

FOR TRACT 4131 VILLAGE "KK" 75 RESIDENTIAL LOTS

RECITALS

A. This Agreement is made and entered into this **11th day of July 2022**, by and between the **CITY OF LATHROP**, a municipal corporation of the State of California (hereinafter "CITY") and **River Islands Stage 2B, LLC**, a Delaware limited liability company, (hereinafter "SUBDIVIDER").

B. Pursuant to Division 2 of Title 7 of the Government Code of the State of California and the CITY's Subdivision Regulations (City of Lathrop, Code of Ordinances, Chapter 16), SUBDIVIDER is required to make dedications and improve Tract 4131. However, SUBDIVIDER has completed a significant portion of public infrastructure improvements associated with Tract 4131 (Village "KK") located within the Old River District of River Islands Phase 2, which also includes major streets necessary to access the site. Performance and Labor & Material securities have been provided by SUBDIVIDER that guarantee the unfinished improvements for Village "KK", in the amount shown in Section 8 of this Agreement.

C. SUBDIVIDER has completed a portion of the joint trench improvements for Tract 4131 and as noted in Recital B, security shall be required for the unfinished portion of these improvements, along with other required infrastructure associated with Tract 4131 and Village "KK" overall. Improvement plans, and street light plans prepared by Power Systems Design, Inc. have already been approved by the City. The street, sidewalk, underground utility, storm drainage, streetlight and joint trench improvements (hereinafter "Improvements") are substantially completed and minor improvements not yet constructed as part of the required infrastructure for Tract 4131 are required security as outlined in this Agreement is required.

NOW THEREFORE in consideration of CITY'S pending approval and acceptance of the Improvements upon their satisfactory completion, and in consideration of SUBDIVIDER'S construction of Improvements in strict accordance with the terms of this Agreement, all applicable laws, statutes, ordinances, rules and regulations currently in force and effect in CITY, the terms and conditions of which are incorporated herein by this reference, the parties hereto mutually covenant and agree as follows:

Subdivision Improvement Agreement (River Islands Stage 2B, LLC)
Tract 4131 Village "KK"

1. SUBDIVIDER shall complete construction of, or cause construction to be completed at its sole cost and expense, the Improvements for all of the lots within the Old River neighborhood, to the limits identified in Exhibit "A", including the public landscaping, streetlight and joint trench improvements. A Vicinity Map is included as Exhibit "B".

All improvements shall be constructed to the satisfaction and approval of the City Engineer, in a good and workmanlike manner in accordance with the above referenced improvement plans and specifications, the improvement standards and specifications of the CITY'S Department of Public Works, the applicable Ordinances of the City of Lathrop and the California Subdivision Map Act.

2. SUBDIVIDER shall complete the Improvements, including all deferred and unfinished improvements, prior to occupancy of the last home constructed in Tract 4131 that is conveyed to a private interest not associated with the transfer of title of Tract 4131 associated with the filing of Tract 4131 (homebuilder), prior to the completion and occupancy of the last production dwelling unit associated with Tract 4131, or June 13, 2023, whichever comes first. Such occupancy shall be documented by CITY in the form of a Certificate of Occupancy or Final Building Permit.

3. CITY, or its agent(s), shall, at any time during the progress of the Improvements, have free access thereto, and shall be allowed to examine the same and all material to be used therein. If the Improvements or any part thereof are not completed in strict compliance with the standards set forth in Paragraph 1 above, CITY may refuse to accept and may reject the defective Improvements and/or materials therein.

4. SUBDIVIDER shall secure the services of skilled personnel necessary to construct the Improvements. CITY is not skilled in these matters and relies upon the skill of the SUBDIVIDER to ensure that the construction of the Improvements is in the most skillful and durable manner.

5. CITY'S acceptance of the Improvements does not operate as a release of SUBDIVIDER from any guarantee hereunder.

6. SUBDIVIDER guarantees and warrants that the Improvements shall be constructed in compliance with the standards set forth in Paragraph 1 above, free from any defects in work or labor done, and from any defects in materials furnished. Further, SUBDIVIDER shall repair and maintain the Improvements in good condition and in accordance with CITY specifications for one (1) year after CITY'S acceptance of the Improvements. As required by this Agreement, prior to acceptance of the Improvements, SUBDIVIDER shall deposit with the City Engineer a Warranty Bond in the amount of \$118,300, equal to 10% of the estimated cost of the Improvements for the Village "KK" entire area (\$1,183,000) as included in the Engineer's estimate attached to this Agreement as Exhibit "D", to insure SUBDIVIDER'S repair and warranty of the Improvements in accordance with the terms of this Agreement. The Warranty Bond shall be released at the end of the one year guarantee period, provided there are no claims against it are then outstanding.

7. If SUBDIVIDER, in whole or in part, abandons the Improvements, or unnecessarily or unreasonably delays construction of the Improvements, fails to complete construction of the Improvements within the time specified in this Agreement, or fails to repair.

Subdivision Improvement Agreement (River Islands Stage 2B, LLC)
Tract 4131 Village "KK"

Replace or reconstruct any defects, as set forth in Paragraph 6 above, CITY may, but is not required to, proceed to complete and/or repair, replace, or reconstruct the Improvements, either by itself or by contract for such service, and CITY may cause to be forfeited such portion of any security deposited therein as is necessary to cover the costs of completion, repair, replacement, or reconstruction incurred by CITY.

Once action is taken by CITY to complete, repair, replace and/or reconstruct the Improvements, SUBDIVIDER shall be responsible for all costs incurred by CITY, even if SUBDIVIDER subsequently completes the work.

The CITY shall have recourse against SUBDIVIDER for any and all amounts necessary to complete the obligations of SUBDIVIDER in the event the security (including but not limited to any Letter of Guarantee, Certificate of Deposit, cash, bond for performance, labor and materials and repair and maintenance, letter of credit or cash deposit) therefore is insufficient to pay such amounts. All administrative costs, including reasonable attorney's fees pursuant to Government Code Section 66499.4, incurred by the CITY, in addition to the costs of the improvements shall be a proper charge against the security and SUBDIVIDER. In the event it becomes necessary for CITY to bring an action to compel performance of this Agreement or to recover costs of completing such improvements, SUBDIVIDER shall pay reasonable attorney's fees, costs of suit and all other expenses of litigation incurred by CITY in connection therewith.

8. Because the Improvements are not entirely complete, the SUBDIVIDER is required to only post Performance or Labor & Materials bonds to guarantee the unfinished improvements associated with Tract 4131 as included and described in Exhibit "E" of this Agreement. Performance and Labor & Material securities have been provided in the amount shown in Table 1 below. SUBDIVIDER shall also comply with CITY'S insurance requirements set forth on Exhibit "C" attached hereto and incorporated herein.

Table 1 – Bond Values

Unfinished Improvement Total:	\$202,900
Performance Bond (Bond No. 0799673):	\$223,190
Labor & Materials Bond (Bond No. 0799673):	\$111,595

9. Any alteration(s) made to the plans and specifications, which are a part of this Agreement, or any provision of this Agreement shall not operate to release any surety or sureties from liability on any bond or bonds attached hereto and made a part thereof. The above referenced sureties hereby consent to such alterations and waive the provisions of California Civil Code Section 2819.

10. Neither the CITY nor any of its officers, employees or agents shall be liable to SUBDIVIDER, and/or SUBDIVIDER'S agents, contractors or subcontractors for any error or omission arising out of or in connection with any work to be performed under this Agreement.

11. Neither the CITY nor any of its officers, employees, or agents, shall be liable to the SUBDIVIDER or to any person, entity, or organization, for any injury or damage that may result to any person or property by or from any cause in, on, or about the subdivision of all or any part of the land covered by this Agreement.

Subdivision Improvement Agreement (River Islands Stage 2B, LLC)
Tract 4131 Village "KK"

12. SUBDIVIDER hereby agrees to, and shall hold CITY, its elective and appointive boards, commissions, officers, agents and employees (collectively, "Indemnitees"), harmless from any liability for damage or claims which may arise from SUBDIVIDER and/or SUBDIVIDER'S contractors, subcontractors, agents, or employees' operations under this Agreement, whether such operations be by SUBDIVIDER or by any SUBDIVIDER contractors, subcontractors, or by any one or more persons directly or indirectly employed by, or acting as agent for, SUBDIVIDER or any of SUBDIVIDER'S contractors or subcontractors. SUBDIVIDER shall, at its own cost and expense, defend any and all actions, suits, or legal proceedings or any type that may be brought or instituted against CITY and indemnities on any claim or demand, of any nature whatsoever, and pay or satisfy any judgment that may be rendered against CITY and the Indemnitees in any such action, suit or legal proceedings, resulting from or alleged to have resulted from SUBDIVIDER'S performance or non-performance of his duties and obligations under this Agreement, or from the negligent act or omission of himself, his agents, contractors, representatives, servants or employees. The promises and Agreement to indemnify and hold harmless set forth in this section is not conditioned or dependent on whether or not any indemnity has prepared, supplied or approved any plan or specification in connection with this work or subdivision, whether or not any such indemnity has insurance or indemnification covering any of these matters. CITY does not, and shall not; waive any rights against SUBDIVIDER which it may have by reason of the aforesaid hold harmless agreement, because of the acceptance by CITY of any deposit with CITY by SUBDIVIDER. The aforesaid hold harmless agreement by SUBDIVIDER shall apply to all damages and claims for damages of every kind suffered, or alleged to have been suffered, by reason of any of the aforesaid operations referred to in this paragraph, regardless of whether or not CITY has prepared, supplied or approved of, plans and/or specifications for the subdivision.

13. Neither SUBDIVIDER nor any of SUBDIVIDER'S agents, contractors or subcontractors are, or shall be, considered to be agents of CITY in connection with the performance of SUBDIVIDER'S obligations under this Agreement.

14. Prior to acceptance of the Improvements by the City Council, the SUBDIVIDER shall be solely responsible for maintaining the quality of the Improvements, and maintaining safety at the project site. The SUBDIVIDER'S obligation to provide the Improvements shall not be satisfied until after the City Engineer has made a written determination that all obligations of the Agreement have been satisfied and all outstanding fees and charges have been paid, and the City Council has accepted the Improvements as complete. The CITY and SUBDIVIDER have formed Community Facilities Districts to finance maintenance and improvements. The CITY expects to preserve the ability to use future special taxes of the CFD for payment of the cost of acquisition of the Improvements, which may require that acceptance of improvements by CITY be subject to the provisions of an acquisition agreement to be entered into by the CITY and SUBDIVIDER providing that CITY expects to be paid or reimbursed acquisition costs through future CFD special taxes. SUBDIVIDER shall cooperate to facilitate such method of acquisition.

15. SUBDIVIDER shall pay service fees for the utility services from the time the Improvements are accepted by the CITY to the end of the fiscal year, or up to a one (1) year period, whichever is needed to ensure an opportunity for the Improvements to be included in the next fiscal year annual assessment.

Subdivision Improvement Agreement (River Islands Stage 2B, LLC)
Tract 4131 Village "KK"

16. SUBDIVIDER shall be responsible to sweep streets within the subdivision every two weeks as directed by the City Engineer, on all streets where lots are occupied and all streets providing access to occupied lots until the Improvements are accepted by the CITY.

17. SUBDIVIDER shall not assign this Agreement without the prior written consent of CITY. If such consent is given, the terms of this Agreement shall apply to and bind the heirs, successors, executors, administrators and assignees of SUBDIVIDER, and any heirs, successors, executors, administrators and assignees of the SUBDIVIDER and shall be jointly and severally liable hereunder.

18. The SUBDIVIDER shall, at the SUBDIVIDER'S expense, obtain and maintain all necessary permits and licenses for construction of the Improvements. Prior to the commencement of Improvement construction, the SUBDIVIDER shall obtain a City of Lathrop Business License. The SUBDIVIDER shall comply with all local, state and federal laws, whether or not said laws are expressly stated in this Agreement.

19. This Agreement and any amendments hereto comprise the entire understanding and agreement between the parties regarding the improvements to be constructed and dedications for Tract 4131.

20. The following miscellaneous provisions are applicable to this Agreement:

a. Controlling Law. The parties agree that this Agreement shall be governed and construed by and in accordance with the laws of the State of California.

b. Definitions. The definitions and terms are as defined in this Agreement.

c. Force Majeure. Neither party shall be deemed to be in default on account of any delay or failure to perform its obligations under this Agreement, which directly results from an Act of God or an act of a superior governmental authority.

d. Headings. The paragraph headings are not a part of this Agreement and shall have no effect upon the construction or interpretation of any part of this Agreement.

e. Incorporation of Documents. All documents referred to herein and all documents which may, from time to time, be referred to in any duly executed amendment hereto are by such reference incorporated herein and shall be deemed to be part of this Agreement.

f. Modification of Agreement. This Agreement shall not be modified or be binding upon the parties unless such modification is agreed to in writing and signed by the parties.

g. Severability. If a court of competent jurisdiction finds or rules that any provision of this Agreement is void or unenforceable, the provisions of this Agreement not so affected shall remain in full force and effect.

Subdivision Improvement Agreement (River Islands Stage 2B, LLC)
Tract 4131 Village "KK"

h. Successors and Assigns. Except as otherwise expressly provided herein, the provisions of this Agreement shall inure to the benefit of, and shall apply to and bind, the successors and assigns of the parties.

i. Time of the Essence. Time is of the essence of this Agreement and each of its provisions. In the calculation of time hereunder, the time in which an act is to be performed shall be computed by excluding the first Day and including the last. If the time in which an act is to be performed falls on a Saturday, Sunday or any Day observed as a legal holiday by CITY, the time for performance shall be extended to the following Business Day.

j. Venue. In the event either party brings that suit hereunder, the parties agree that trial of such action shall be vested exclusively in the state courts of California in the County of San Joaquin.

ATTACHMENTS:

- EXHIBIT A FINAL MAP - TRACT 4131
- EXHIBIT B TRACT 4131 AND VILLAGE "KK" AREA
- EXHIBIT C: CITY INSURANCE REQUIREMENTS
- EXHIBIT D: VILLAGE "KK" UNFINISHED IMPROVEMENTS AND FULL IMPROVEMENTS COST ESTIMATE

Subdivision Improvement Agreement (River Islands Stage 2B, LLC)
Tract 4131 Village "KK"

IN WITNESS WHEREOF, the parties hereto have executed this Agreement on this 11th day of July 2022, at Lathrop, California.

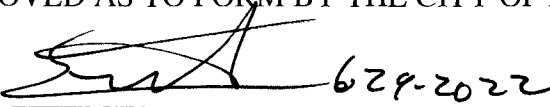
ATTEST: TERESA VARGAS
City Clerk of and for the City
of Lathrop, State of California

CITY OF LATHROP, a
municipal corporation of the
State of California

BY: _____
Teresa Vargas Date
City Clerk

BY: _____
Stephen J. Salvatore Date
City Manager

APPROVED AS TO FORM BY THE CITY OF LATHROP CITY ATTORNEY

BY:  6/29/2022
Salvador Navarrete Date
City Attorney

Subdivision Improvement Agreement (River Islands Stage 2B, LLC)
Tract 4131 Village “KK”

SUBDIVIDER

River Islands Stage 2B, LLC,
a Delaware limited liability company

BY: _____
Susan Dell’Osso
President

Subdivision Improvement Agreement (River Islands Stage 2B, LLC)
Tract 4131 Village "KK"

EXHIBIT "A"

FINAL MAP - TRACT 4131

OWNERS STATEMENT

THE UNDERSIGNED, DOES HEREBY STATE THAT THEY ARE THE OWNERS OR HAVE SOME RECORD TITLE INTEREST IN THE LAND DESIGNATED AND EMBRACED WITHIN THE EXTERIOR BOUNDARY LINE OF THE HEREBY EMBODIED FINAL MAP (11) SHEETS, RIVER ISLANDS - STAGE 2B, VILLAGE KK, CITY OF LATHROP, CALIFORNIA, CONSISTING OF PARCELS SHOWN ON SAID MAP AS SHOWN ON THIS FINAL MAP IN THE OFFICE OF THE COUNTY RECORDER OF SAN JOAQUIN COUNTY, CALIFORNIA.

- THE REAL PROPERTY DESCRIBED BELOW IS DEDICATED AS AN EASEMENT FOR PUBLIC PURPOSES:
- 1. TO THE CITY OF LATHROP FOR PUBLIC RIGHT-OF-WAY PURPOSES, THOSE PORTIONS OF SAND LANDS DESIGNATED ON SAID MAP AS BRENTBRIDGE STREET AS SHOWN ON THIS FINAL MAP
 - 2. TO THE CITY OF LATHROP FOR ACCESS AND PUBLIC UTILITY PURPOSES, THOSE PORTIONS OF SAND LANDS DESIGNATED ON SAID MAP AS PARCELS A THROUGH S AS SHOWN ON THIS FINAL MAP.
 - 3. A NON-EXCLUSIVE EASEMENT TO THE CITY OF LATHROP, TOGETHER WITH THE RIGHT TO CONSTRUCT, RECONSTRUCT, REPAIR AND MAINTAIN, POLES, WIRES, CABLES, PIPES, AND CONDUITS AND THEIR APPURTENANCES UPON, OVER AND UNDER THE STRIPS OF LAND AS SHOWN ON THIS FINAL MAP DESIGNATED AS "P.U.E." (PUBLIC UTILITY EASEMENT).
 - 4. A NON-EXCLUSIVE EASEMENT TO THE CITY OF LATHROP FOR EMERGENCY VEHICLE ACCESS PURPOSES ACROSS THE STRIPS OF LAND AS SHOWN ON THIS FINAL MAP DESIGNATED AS "E.V.A.E." (EMERGENCY VEHICLE ACCESS EASEMENT).
 - 5. A NON-EXCLUSIVE EASEMENT TO THE CITY OF LATHROP, TOGETHER WITH THE RIGHT TO CONSTRUCT, RECONSTRUCT, REPAIR AND MAINTAIN, POLES, WIRES, CABLES, PIPES, AND CONDUITS AND THEIR APPURTENANCES UPON, OVER AND UNDER THE STRIPS OF LAND AS SHOWN ON THIS FINAL MAP DESIGNATED AS "S.D.E." (STORM DRAIN EASEMENT).

THE REAL PROPERTY DESCRIBED BELOW IS DEDICATED IN FEE FOR PUBLIC PURPOSES:

- 1. PARCELS U THROUGH AA TO THE CITY OF LATHROP FOR PURPOSES OF OPEN SPACE, LANDSCAPING, PUBLIC UTILITIES, FENCE MAINTENANCE, AND APPURTENANCES THERETO, FOR THE BENEFIT OF THE PUBLIC, AS SHOWN ON THIS FINAL MAP.

TO ENSURE MUNICIPAL WATER SERVICES TO ALL LOTS SHOWN UPON THIS MAP, ALL GROUND WATER RIGHTS THAT THE UNDERSIGNED MAY HAVE WITHIN THE DISTRICTIVE BORDER UPON THIS MAP, HEREBY ARE DEDICATED TO THE CITY OF LATHROP.

PARCELS A THROUGH S AS ACCESS LOTS WILL BE TRANSFERRED TO HOMEOWNERS ASSOCIATION BY SEPARATE DOCUMENT SUBSEQUENT TO THE RECORDING OF THIS FINAL MAP.

THE UNDERSIGNED DOES HEREBY BULK-SHOWN TO THE CITY OF LATHROP ALL ABUTTERS RIGHT OF ACCESS TO LOTS 1, 2B, 2B, 2A, 2A, 35, 37, 38, 39, 40, 45, 46, 57, 58, 69, 70, 74 AND 75 ALONG THE LOT LINES AS INDICATED BY THE SYMBOL *|||||||* AS SHOWN ON THIS FINAL MAP.

THE UNDERSIGNED DOES HEREBY RESERVE PARCEL T AS SHOWN ON THIS MAP. SAID PARCEL IS NOT DEDICATED HEREBY, BUT WILL BE CONVEYED TO ISLAND RECLAMATION DISTRICT NO. 2062 BY SEPARATE DOCUMENT SUBSEQUENT TO THE FILING OF THIS FINAL MAP.

OWNER: RIVER ISLANDS STAGE 2B, LLC, A DELAWARE LIMITED LIABILITY COMPANY.

BY: SEAN DEL'USSO DATE _____
TITLE: PRESIDENT

TRUSTEES STATEMENT

OLD REPUBLIC TITLE COMPANY, AS TRUSTEE, UNDER THE DEED OF TRUST RECORDED DECEMBER 22, 2016, DOCUMENT NUMBER 2017-150717, AND FURTHER AMENDED IN DOCUMENT RECORDED APRIL 15, 2020 AS DOCUMENT NUMBER 2020-046008, OFFICIAL RECORDS OF SAN JOAQUIN COUNTY.

DATED THIS _____ DAY OF _____, 2022.
BY: _____
TITLE: _____

ACKNOWLEDGEMENT CERTIFICATE (OWNER)

A NOTARY PUBLIC OR OTHER OFFICER COMPLETING THIS CERTIFICATE VERIFIES ONLY THE IDENTITY OF THE INDIVIDUAL WHO SIGNED THE DOCUMENT TO WHICH THIS CERTIFICATE IS ATTACHED, AND NOT THE TRUTHFULNESS, ACCURACY, OR VALIDITY OF THAT DOCUMENT.

STATE OF CALIFORNIA
COUNTY OF SAN JOAQUIN

ON _____, 2022 BEFORE ME, _____ WHO PROVED TO ME ON THE BASIS OF SATISFACTORY EVIDENCE TO BE THE PERSON(S) WHOSE NAME(S) IS/ARE SUBSCRIBED TO THE WITHIN INSTRUMENT, AND ACKNOWLEDGED TO ME THAT HE/SHE/HEY EXECUTED THE SAME IN HIS/HER/HER AUTHORIZED CAPACITY(IES), AND THAT BY HIS/HER/HER SIGNATURE(S) ON THE INSTRUMENT THE PERSON(S), OR THE ENTITY UPON BEHALF OF WHICH THE PERSON(S) ACTED, EXECUTED THE INSTRUMENT.
I CERTIFY UNDER PENALTY OF PERJURY UNDER THE LAWS OF THE STATE OF CALIFORNIA THAT THE FOREGOING PARAGRAPH IS TRUE AND CORRECT.
WITNESS MY HAND:
SIGNATURE: _____
NAME (PRINT): _____
PRINCIPAL COUNTY OF BUSINESS: _____
MY COMMISSION NUMBER: _____
MY COMMISSION EXPIRES: _____

**TRACT 4131
RIVER ISLANDS - STAGE 2B
VILLAGE KK**

A PORTION OF RANCHO EL PESCADERO, BEING A SUBDIVISION PARCEL 12 OF TRACT 4037 (43 MAP 142) CITY OF LATHROP, SAN JOAQUIN COUNTY, CALIFORNIA
JUNE 2022



CITY CLERK'S STATEMENT

I, TERESA VARGAS, CITY CLERK AND CLERK OF THE CITY COUNCIL OF THE CITY OF LATHROP, STATE OF CALIFORNIA, DO HEREBY STATE THAT THE HEREBY EMBODIED MAP ENTITLED "TRACT 4131, RIVER ISLANDS-STAGE 2B, VILLAGE KK", CITY OF LATHROP, CALIFORNIA, CONSISTING OF ELEVEN (11) SHEETS, THIS STATEMENT WAS PRESENTED TO SAID CITY COUNCIL AS PROVIDED BY LAW, AT A MEETING HELD ON THE _____ DAY OF _____, 2022, AT _____ O'CLOCK _____ P.M., AND THE CITY COUNCIL HAS UNANIMOUSLY PASSED AND ADOPTED AT SAID MEETING APPROVE SAID MAP AND AUTHORIZED ITS RECORDATION, AND ACCEPTED ON BEHALF OF THE CITY OF LATHROP, FOR PUBLIC USE, THE RELINQUISHMENT OF ACCESS RIGHTS TO LOT 1, 2B, 2B, 2A, 35, 37, 38, 39, 40, 45, 46, 57, 58, 69, 70, 74 AND 75 ALONG THE LOT LINES AS INDICATED BY THE SYMBOL *|||||||*, THE DEDICATION OF ALL PUBLIC UTILITY EASEMENTS, ALL ACCESS EASEMENTS, PARCELS A THROUGH S FOR ACCESS AND PUBLIC UTILITIES, ALL WATER RIGHTS AND ACCESS TO PUBLIC UTILITIES, ALL STRIP LANDS, THE DEDICATION OF THE OPEN SPACE DEDICATION OF BRENTBRIDGE STREET AS SHOWN ON SAID MAP SUBJECT TO THE IMPROVEMENTS BEING COMPLETED IN ACCORDANCE WITH CHAPTER 16, TITLE 16.16 OF THE CITY OF LATHROP MUNICIPAL CODE.

ALSO, PURSUANT TO SECTION 66431(G) OF THE CALIFORNIA SUBDIVISION MAP ACT, THE CITY OF LATHROP DOES HEREBY REVOKE THE NON-EXCLUSIVE PUBLIC UTILITY EASEMENT FOR PUBLIC PURPOSES RECORDED UNDER DOCUMENT NUMBER 2021-089881, OFFICIAL RECORDS OF SAN JOAQUIN COUNTY, WITHIN THE BOUNDARY OF THIS FINAL MAP.

I FURTHER STATE THAT ALL BONDS AS REQUIRED BY LAW TO ACCOMPANY THE WITHIN MAP, IF APPLICABLE, HAVE BEEN APPROVED BY THE CITY COUNCIL OF LATHROP AND FILED IN MY OFFICE.

TERESA VARGAS
CITY CLERK AND CLERK OF THE CITY COUNCIL OF THE CITY OF LATHROP, COUNTY OF SAN JOAQUIN, STATE OF CALIFORNIA

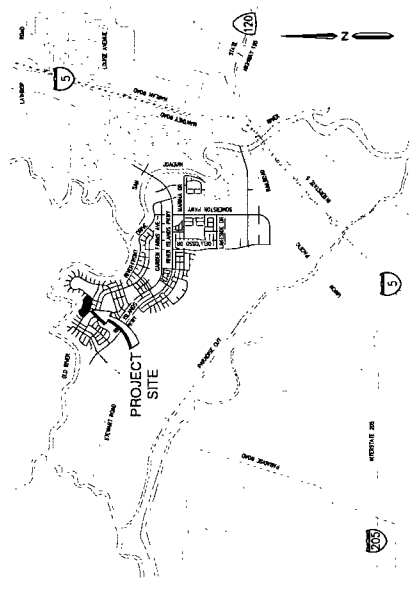
ACKNOWLEDGEMENT CERTIFICATE (TRUSTEE)

A NOTARY PUBLIC OR OTHER OFFICER COMPLETING THIS CERTIFICATE VERIFIES ONLY THE IDENTITY OF THE INDIVIDUAL WHO SIGNED THE DOCUMENT TO WHICH THIS CERTIFICATE IS ATTACHED, AND NOT THE TRUTHFULNESS, ACCURACY, OR VALIDITY OF THAT DOCUMENT.

STATE OF CALIFORNIA
COUNTY OF SAN JOAQUIN

ON _____, 2022 BEFORE ME, _____ WHO PROVED TO ME ON THE BASIS OF SATISFACTORY EVIDENCE TO BE THE PERSON(S) WHOSE NAME(S) IS/ARE SUBSCRIBED TO THE WITHIN INSTRUMENT, AND ACKNOWLEDGED TO ME THAT HE/SHE/HEY EXECUTED THE SAME IN HIS/HER/HER AUTHORIZED CAPACITY(IES), AND THAT BY HIS/HER/HER SIGNATURE(S) ON THE INSTRUMENT THE PERSON(S), OR THE ENTITY UPON BEHALF OF WHICH THE PERSON(S) ACTED, EXECUTED THE INSTRUMENT.
I CERTIFY UNDER PENALTY OF PERJURY UNDER THE LAWS OF THE STATE OF CALIFORNIA THAT THE FOREGOING PARAGRAPH IS TRUE AND CORRECT.
WITNESS MY HAND:
SIGNATURE: _____
NAME (PRINT): _____
PRINCIPAL COUNTY OF BUSINESS: _____
MY COMMISSION NUMBER: _____
MY COMMISSION EXPIRES: _____

EXEMPT FROM FEE PER GOVERNMENT CODE 273861; DOCUMENT RECORDED IN CONNECTION WITH A CONCURRENT TRANSFER SUBJECT TO THE IMPOSITION OF DOCUMENTARY TRANSFER TAX.



VICINITY MAP
NOT TO SCALE

SECRETARY OF THE PLANNING COMMISSION'S STATEMENT

THIS MAP CONFORMS TO VESTING TENTATIVE MAP NO. 8716 RECOMMENDED BY THE PLANNING COMMISSION AND APPROVED BY THE CITY COUNCIL PER RESOLUTION NO. 21-498B.
DATED THIS _____ DAY OF _____, 2022.

MARK WEISSNER, COMMUNITY DEVELOPMENT DIRECTOR
CITY OF LATHROP

CITY ENGINEER'S STATEMENT

I, BRAD R. TAYLOR, HEREBY STATE THAT I AM THE CITY ENGINEER OF THE CITY OF LATHROP, CALIFORNIA, AND THAT I HAVE EXAMINED THIS FINAL MAP OF "TRACT 4131, RIVER ISLANDS-STAGE 2B, VILLAGE KK", CITY OF LATHROP, CALIFORNIA, AND THAT THE SUBDIVISION SHOWN HEREON IS SUBSTANTIALLY THE SAME AS IT APPEARED ON THE AMENDED VESTING TENTATIVE MAP NO. 3694, AND ANY APPROVED ALTERATIONS THEREOF. I FURTHER STATE THAT THIS FINAL MAP COMPLETES WITH ALL PROVISIONS OF CHAPTER 2 OF THE CALIFORNIA SUBDIVISION MAP ACT AND ALL PROVISIONS OF THE CITY OF LATHROP, AND ANY AMENDMENTS THEREIN, APPLICABLE AT THE TIME OF APPROVAL OF AMENDED VESTING TENTATIVE MAP.

DATED THIS _____ DAY OF _____, 2022.



BRAD R. TAYLOR, P.E., C 92823
CITY ENGINEER OF THE CITY OF LATHROP, CALIFORNIA

RECORDER'S STATEMENT

FILED THIS _____ DAY OF _____, 2022, AT _____ M
IN BOOK _____ OF MAPS AND PLATS, AT PAGE _____ AT THE REQUEST OF OLD REPUBLIC TITLE COMPANY.
FEE: \$ _____

BY: _____ ASSISTANT/DEPUTY RECORDER
STEVE BESTOJARIS
ASSessor-RECORDER-COUNTY CLERK
SAN JOAQUIN COUNTY, CALIFORNIA

TRACT 4131 RIVER ISLANDS - STAGE 2B VILLAGE KK

A PORTION OF RANCHO EL PESCADERO, BEING
A SUBDIVISION OF PARCEL 12 OF TRACT 4032 (43 MAP 142)
CITY OF LATHROP, S.W. 1/4, 2022



CITY SURVEYOR'S STATEMENT

I, DARRYL A. ALEXANDER, HEREBY STATE THAT I HAVE EXAMINED THIS FINAL MAP OF "TRACT 4131, RIVER ISLANDS-STAGE 2B, VILLAGE KK", CITY OF LATHROP, CALIFORNIA, AND I AM SATISFIED THAT THIS FINAL MAP IS TECHNICALLY CORRECT.

DATED THIS _____ DAY OF _____, 2022.

DARRYL A. ALEXANDER, P.L.S. NO. 5071
ACTING CITY SURVEYOR



SURVEYOR'S STATEMENT

THIS MAP WAS PREPARED BY ME OR UNDER MY DIRECTION AND IS BASED UPON A FIELD SURVEY IN CONFORMANCE WITH THE REQUIREMENTS OF THE SUBDIVISION MAP ACT AND LOCAL ORDINANCES AT THE REQUEST OF RIVER ISLANDS DEVELOPMENT, LLC. ON SEPTEMBER 11, 2018. I HEREBY STATE ALL THE MONUMENTS ARE OF THE CHARACTER AND OCCUPY THE POSITIONS INDICATED OR THAT THEY WILL BE SET IN THOSE POSITIONS BEFORE DECEMBER 31, 2023, AND THAT THE MONUMENTS ARE, OR THAT THEY WILL BE, SUFFICIENT TO ENABLE THIS SURVEY TO BE RETRACED, AND THAT THIS FINAL MAP SUBSTANTIALLY CONFORMS TO THE CONDITIONALLY APPROVED AMENDED VESTING TENTATIVE MAP.

DATED THIS _____ DAY OF _____, 2022.

DYLAN CRAWFORD, P.L.S. NO. 7788



REFERENCES

- (R1) TRACT 4032, RIVER ISLANDS-STAGE 2B, LARGE LOT FINAL MAP, FILED OCTOBER 8, 2020, IN BOOK 43 OF MAPS AND PLATS, PAGE 142, S.J.C.R. (43 MAP 142)
- (R2) TRACT 4088, RIVER ISLANDS-STAGE 2A, VILLAGE HH, FILED OCTOBER 29, 2021, IN BOOK 43 OF MAPS AND PLATS, PAGE 198, S.J.C.R. (43 MAP 198)
- (R3) TRACT 4052, RIVER ISLANDS-STAGE 2B, VILLAGE JJ, FILED JANUARY 29, 2021, IN BOOK 43 OF MAPS AND PLATS, PAGE 157, S.J.C.R. (43 MAP 157)
- (R4) TRACT 4093, RIVER ISLANDS-STAGE 2A, VILLAGE LL, FILED AUGUST 11, 2021, IN BOOK 43 OF MAPS AND PLATS, PAGE 181, S.J.C.R. (43 MAP 181)

SIGNATURE OMISSIONS

PURSUANT TO SECTION 86436 OF THE CALIFORNIA SUBDIVISION MAP ACT, THE SIGNATURES OF THE FOLLOWING PARTIES HAVE BEEN OMITTED:

1. RECLAIMED ISLANDS LAND COMPANY, RESERVATION FOR OIL, GAS, MINERALS, AND OTHER HYDROCARBON SUBSTANCES LYING BELOW A DEPTH OF 500 FEET, PER DOCUMENT NUMBER 2001-0104677, S.J.C.R.

EASEMENT ABANDONMENT NOTE

THE NON-EXCLUSIVE PUBLIC UTILITY EASEMENT FOR PUBLIC PURPOSES (HEREINAFTER REFERRED TO AS "EASEMENT") SHOWN ON THE OFFICIAL RECORDS OF SAN BERNARDINE COUNTY, WITHIN TRACT 4131, IS BEING ABANDONED BY THIS FINAL MAP. PLEASE REFER TO THE CITY CLERK'S STATEMENT ON SHEET 1.

RECITALS

1. RIGHT TO FARM STATEMENT: LOCAL CODE OF ORDINANCES, TITLE 15, CHAPTER 15.48.04, THE CITY OF LATHROP PERMITS OPERATION OF PROPERLY CONDUCTED AGRICULTURAL OPERATIONS WITHIN THE CITY LIMITS, INCLUDING THOSE THAT UTILIZE CHEMICAL FERTILIZERS AND PESTICIDES. YOU ARE HEREBY NOTIFIED THAT THE PROPERTY YOU ARE PURCHASING MAY BE LOCATED CLOSE TO AGRICULTURAL LANDS AND OPERATIONS. YOU MAY BE SUBJECT TO INCURRING OR DISCOMFORT ARISING FROM THE LAWFUL AND PROPER USE OF AGRICULTURAL CHEMICALS AND PESTICIDES AND FROM OTHER AGRICULTURAL ACTIVITIES, INCLUDING WITHOUT LIMITATION, CULTIVATION, PLOWING, HARROWING, AND OTHER FARM OPERATIONS. THIS PROPERTY MAY BE USED FOR THE PRODUCTION OF CROPS AND ANIMALS FROM DEPRESSION AND OTHER ACTIVITIES WHICH MAY GENERATE DUST, NOISE, OR PESTS. YOU SHOULD BE AWARE ALSO, THAT THIS PROPERTY MAY BE LOCATED ADJACENT TO AGRICULTURAL OPERATIONS OUTSIDE THE CITY'S JURISDICTION. CONSEQUENTLY, DEPENDING ON THE LOCATION OF YOUR PROPERTY, IT MAY BE NECESSARY THAT YOU BE PREPARED TO ACCEPT SUCH INCONVENIENCES OR DISCOMFORT AS NORMAL AND NECESSARY ASPECT OF LIVING IN AN AGRICULTURALLY ACTIVE REGION.
2. A SOILS REPORT ENTITLED "GEOCHEMICAL EXPLORATION, RIVER ISLANDS PHASE 1, LATHROP, CALIFORNIA", BY ENCE INCORPORATED, NO. 5044,3000117, AND DATED JULY 29, 2021, HAS BEEN PREPARED FOR THIS PROJECT AND IS FILED WITH THIS MAP. THE REPORT INDICATES THAT THE PROPERTY CONTAINS A TOTAL OF 5.63 ACRES AND 27 LETTERED PARCELS CONTAINING 1.19 ACRES, MORE OR LESS, AND ROADWAYS THAT ARE BEING SEGREGATED BY THIS FINAL MAP WHICH INCLUDE 1.88 ACRES, MORE OR LESS AS SHOWN ON THIS FINAL MAP (PLEASE REFER TO THE AREA TABLE BELOW):

TRACT 4131 AREA SUMMARY	
LOTS 1 THROUGH 75	6.63 ACRES
STREET DEDICATIONS	1.68 ACRES
PARCELS A - AA	1.19 ACRES
TOTAL	9.50 ACRES
3. BASED ON INFORMATION CONTAINED IN THE PRELIMINARY TITLE REPORT, ORDER NUMBER 121402190-1R (PERSON 4), DATED MAY 24, 2022, PROVIDED BY QLO REPUBLIC TITLE COMPANY.

LINE AND CURVE TABLES FOR COURSES SHOWN ON SHEET 3 ONLY

LINE	DIRECTION	LENGTH
L1	N60°20'02"W	51.95'
L2	N74°02'29"W	581.29'
L3	N38°12'04"W	117.73'
L4	N57°24'06"W	98.05'
L5	N17°24'06"W	35.36'
L6	N32°35'54"E	56.85'
L7	N49°01'22"W	18.73'
L8	N84°42'11"E	20.87'
L9	N67°56'05"E	6.07'
L10	N46°14'51"W	212.38'
L11	N17°14'51"W	35.36'
L12	N43°45'09"E	168.81'
L13	S33°23'44"W	50.00'
L14	S27°28'58"E	50.00'
L15	N43°45'09"E	20.00'

CURVE	RADIUS	DELTA	LENGTH
C1	400.00	1.94278°	95.69'
C3	850.00	10703.44"	148.28'
C4	300.00	35°50'24"	187.66'
C5	300.00	197°02'	100.53'
C6	265.00	35°50'24"	165.76'
C7	335.00	197°02'	112.26'
C8	270.00	40°08'39"	189.25'
C9	17.00	50°39'11"	15.02'
C10	50.00	132°47'48"	115.89'
C11	1102.00	3°31'13"	67.71'
C12	120.00	7°07'6"	15.02'
C13	80.00	5°15'01"	7.33'
C14	5020.00	0°49'13"	71.86'
C15	340.00	18°28'55"	108.46'
C16	1315.00	0°38'55"	37.53'
C17	1090.00	11°51'51"	225.70'
C18	355.00	21°02'24"	130.36'
C19	370.00	16°46'06"	108.28'
C20	980.00	0°40'28"	11.65'
C21	50.00	150°39'42"	131.46'

CURVE	RADIUS	DELTA	LENGTH
C22	17.00	68°14'08"	19.65'
C23	860.00	3°33'28"	54.64'
C24	89.00	70°22'34"	109.32'
C25	435.00	4°59'44"	35.02'

LEGEND

- 200.00' (R1)
- (R1)
- (M-H)
- (M-B)
- (M-CL INTX)
- (M-BC)
- (BC-CL INTX)
- (T)
- (B)
- DK
- A.E.
- E.V.A.E.
- P.U.E.
- L1/C1
- ①

EASEMENTS

- ① STAGE 2B LEVEE EASEMENT IN FAVOR OF ISLAND RECLAMATION DISTRICT 2062 PER ON 2015-060095, S.J.C.R.

MONUMENTATION NOTES

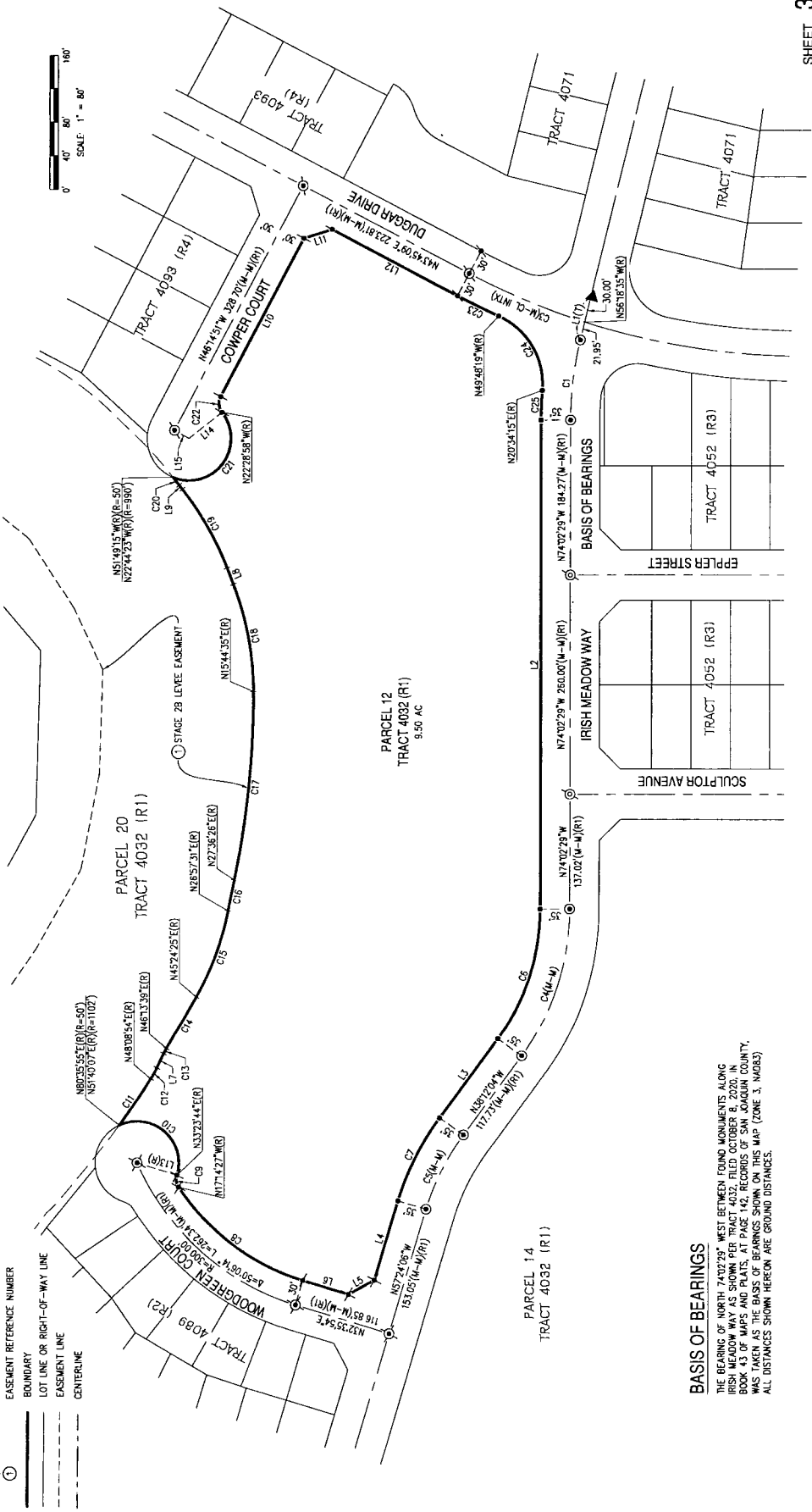
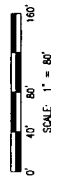
- ⊗ FOUND MONUMENT PER (R2)
- ⊗ FOUND 3/4" IRON PIPE WITH PLASTIC PLUG "PLS 7788" PER (R2)
- FOUND 3/4" IRON PIPE WITH PLASTIC PLUG "PLS 7788" PER (R1)
- ⊙ FOUND MONUMENT PER (R1)
- ⊗ FOUND 3/4" IRON PIPE WITH PLASTIC PLUG "PLS 7788" PER (R4)
- ⊙ FOUND MONUMENT PER (R3)
- ⊙ FOUND MONUMENT PER (R4)
- ▲ FOUND 2-1/2" BRASS DISK STAMPED "PLS 7788" PER (R1)

NOTES

- 1. SEE SHEET 2 FOR REFERENCES.
- 2. SEE SHEET 7 FOR LINE AND CURVE TABLES.
- 3. SEE SHEET 5 FOR MONUMENTATION NOTES.

TRACT 4131
RIVER ISLANDS - STAGE 2B
VILLAGE KK

A PORTION OF RANCHO EL PASADERO, BEING A SUBDIVISION OF PARCEL 12 OF TRACT 4032 (43 MAP 142) CITY OF LAHROP, SAN JOAQUIN COUNTY, CALIFORNIA JUNE 2022

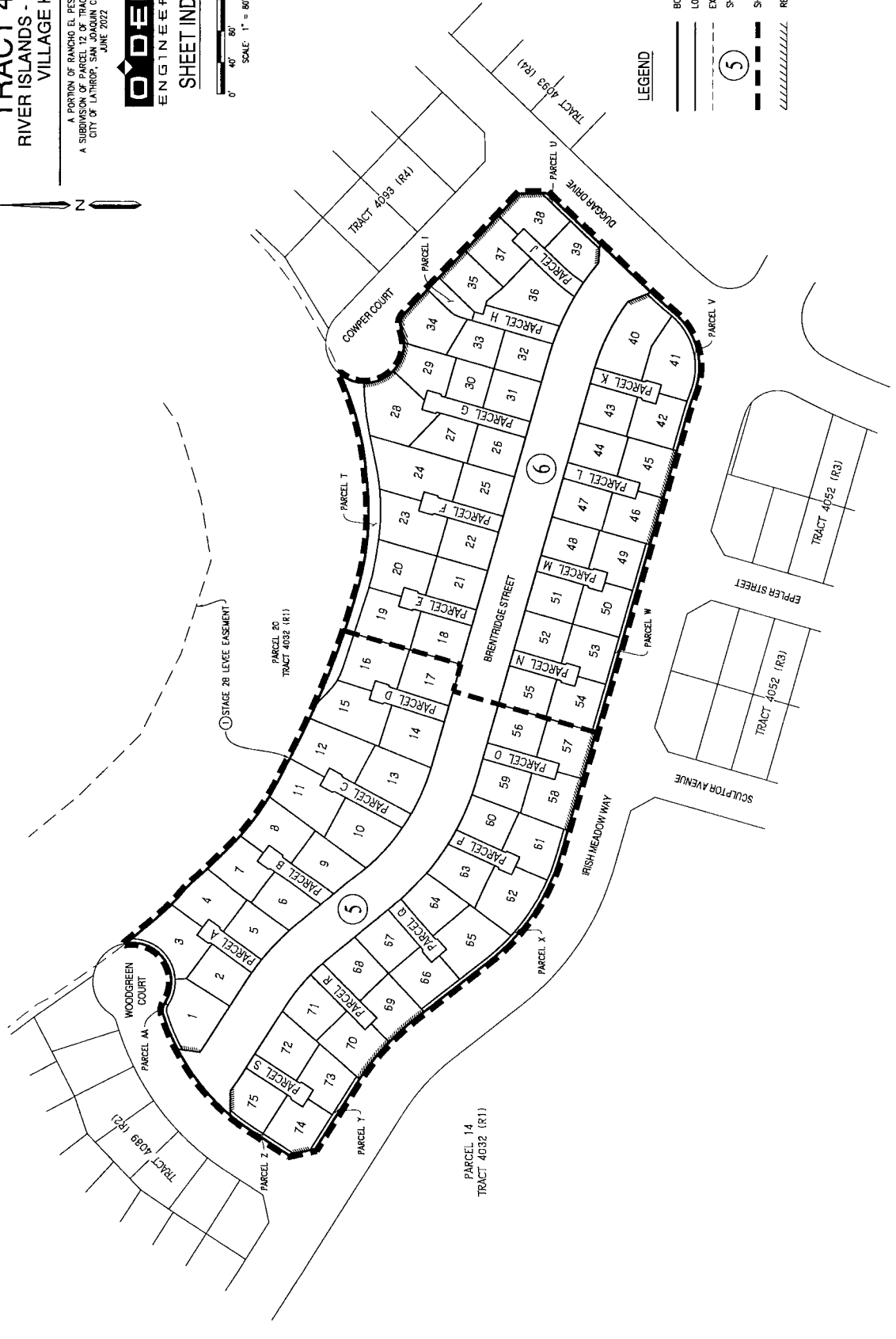
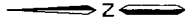
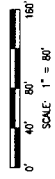


BASIS OF BEARINGS

THE BEARING OF NORTH 74°02'29" WEST BETWEEN FOUND MONUMENTS ALONG IRISH MEADOW WAY AS SHOWN PER TRACT 4032, FILED OCTOBER 4, 2020, IN BOOK 43 OF MAPS AND PLATS, AT PAGE 142, RECORDS OF SAN JOAQUIN COUNTY, WAS TAKEN AS THE BASIS OF BEARINGS SHOWN ON THIS MAP (ZONE 3, M0033). ALL DISTANCES SHOWN HEREON ARE GROUND DISTANCES.

TRACT 4131 RIVER ISLANDS - STAGE 2B VILLAGE KK

A PORTION OF RANCHO EL PESCADERO, BEING
A SUBDIVISION OF PARCEL 12 OF TRACT 4032 (43 MBP 147)
CITY OF LATHROP, SAN JOHNS COUNTY, CALIFORNIA
JUNE 2022

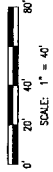
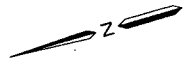


LEGEND

- BOUNDARY
- LOT LINE
- EXISTING ROADWAY EASEMENT
- SHEET NUMBER
- SHEET LIMIT LINE
- RESTRICTED ACCESS

TRACT 4131 RIVER ISLANDS - STAGE 2B VILLAGE KK

A PORTION OF RANCHO EL PESCADERO, BEING
A SUBDIVISION OF PARCEL 12 OF TRACT 4032 (A MAP 142)
CITY OF LATHROP, SMI ADJOINING COUNTY, CALIFORNIA
JUNE 2022

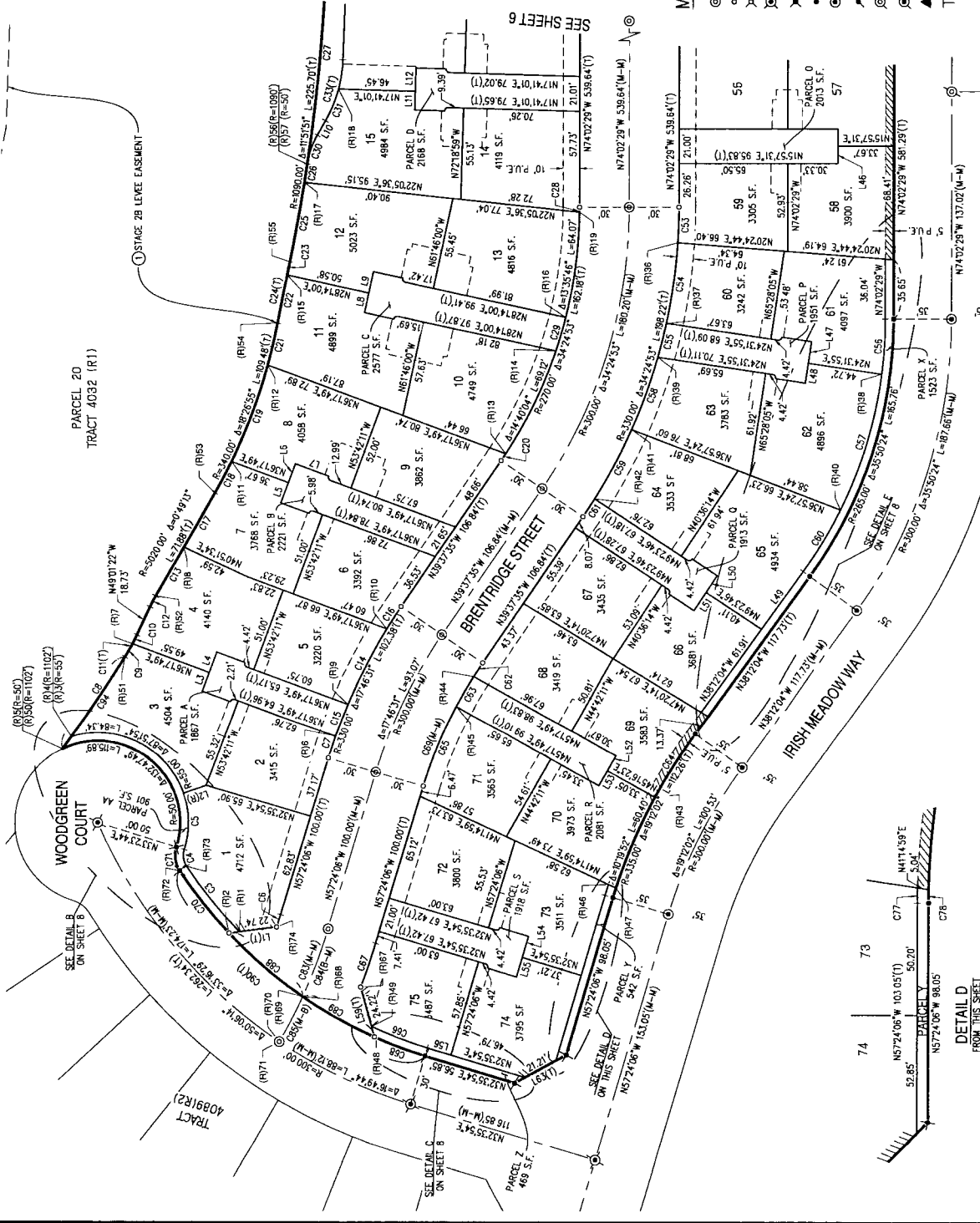


NOTES

1. SEE SHEET 2 FOR REFERENCES.
2. SEE SHEET 3 FOR BASIS OF BEARINGS AND LEGEND.
3. SEE SHEET 4 FOR BASIS OF BEARINGS AND LEGEND OF PARCELS A THROUGH S, UNLESS OTHERWISE NOTED.
4. SEE SHEETS 10 AND 11 FOR P.U.E. DIMENSIONS.
5. SEE SHEET 7 FOR LINE AND CURVE TABLES.

MONUMENTATION NOTES

- SET STANDARD CITY OF LATHROP MONUMENT WELL STAMPED "PLS 7788"
- SET 3/4" IRON PIPE WITH CAP STAMPED "PLS 7788"
- ⊗ 1.17" BRASS DISK STAMPED "PLS 7788", SET 1" ON PROPERTY LINE PROJECTION
- ⊗ FOUND MONUMENT PER (R2)
- ⊗ FOUND 3/4" IRON PIPE WITH PLASTIC PLUG "PLS 7788" PER (R2)
- FOUND 3/4" IRON PIPE WITH PLASTIC PLUG "PLS 7788" PER (R1)
- ⊗ FOUND MONUMENT PER (R1)
- ⊗ FOUND 3/4" IRON PIPE WITH PLASTIC PLUG "PLS 7788" PER (R4)
- ⊗ FOUND MONUMENT PER (R3)
- ⊗ FOUND MONUMENT PER (R4)
- ▲ FOUND 2-1/2" BRASS DISK STAMPED "PLS 7788" PER (R1)
- T SET 5/8" x 24" REBAR W/ PLASTIC PLUG "PLS 7788" FOR ALL REAR LOT CORNERS (UNLESS OTHERWISE NOTED). SET 3/4" IRON PIPE "PLS 7788" FOR ALL FRONT LOT CORNERS



SCULPTOR AVENUE

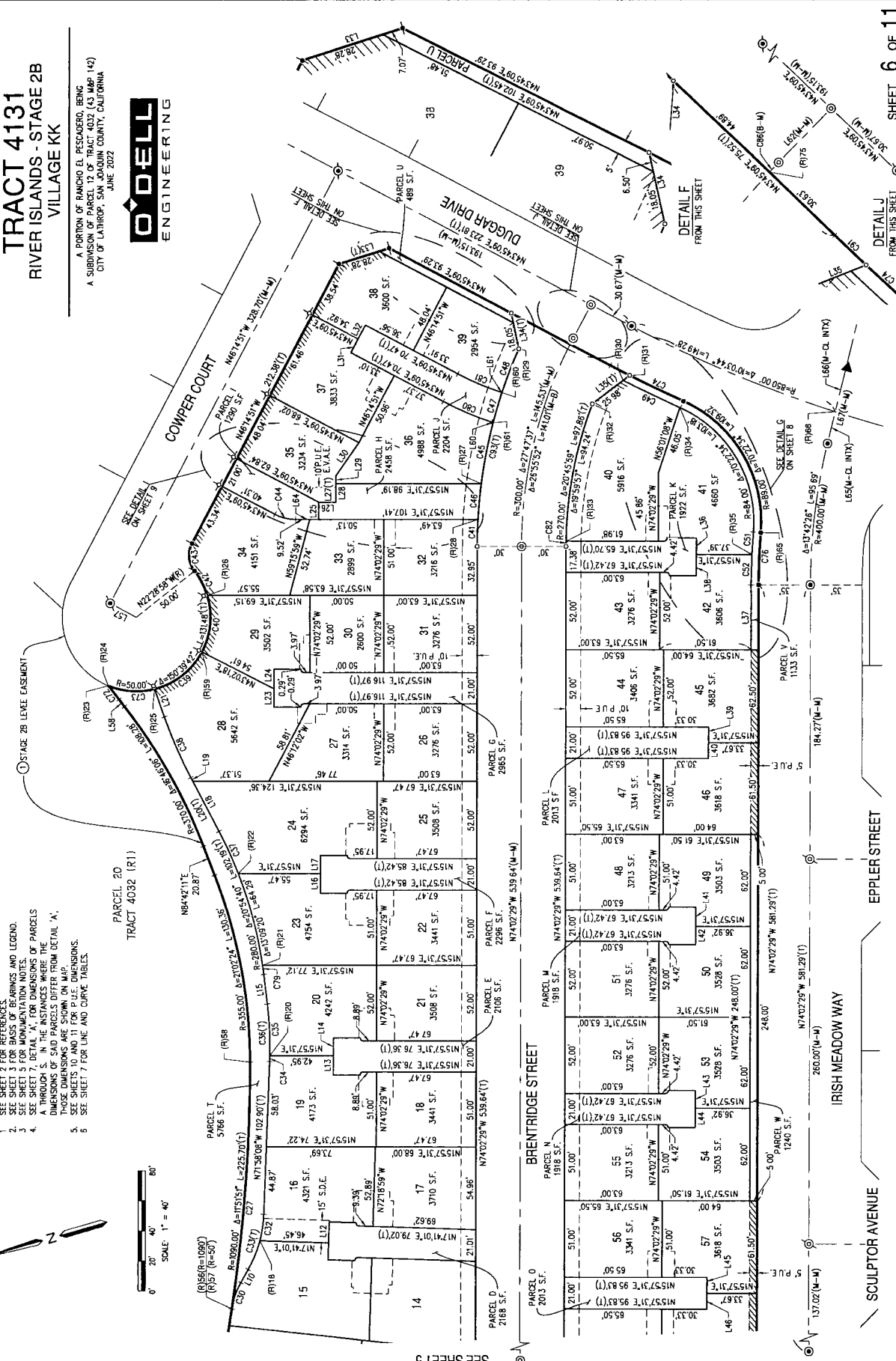
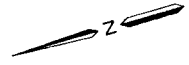
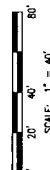
TRACT 4131 RIVER ISLANDS - STAGE 2B VILLAGE KK

A PORTION OF RANCHO EL PESCADERO, BEING
A SUBDIVISION OF PARCEL 12 OF TRACT 4032 (43 MBP 142)
CITY OF LARCHMONT, SAN BERNARDINO COUNTY, CALIFORNIA
JUNE 2022



NOTES

- SEE SHEET 2 FOR REFERENCES.
- SEE SHEET 3 FOR BASIS OF BEARINGS AND LEGEND.
- SEE SHEET 3 FOR MONUMENTATION NOTES.
- SEE SHEET 7, DETAIL 'A', FOR DIMENSIONS OF PARCELS THROUGH 'S'. IN THE INSTANCES WHERE THE DIMENSIONS OF TWO PARCELS DIFFER FROM DETAIL 'A', THE DIMENSION OF THE PARCEL WITH THE LARGER DIMENSIONS SHALL CONTROL.
- SEE SHEETS 10 AND 11 FOR P.U.E. DIMENSIONS.
- SEE SHEET 7 FOR LINE AND CURVE TABLES.



DETAIL J
FROM THIS SHEET

DETAIL K
FROM THIS SHEET

DETAIL L
FROM THIS SHEET

DETAIL M
FROM THIS SHEET

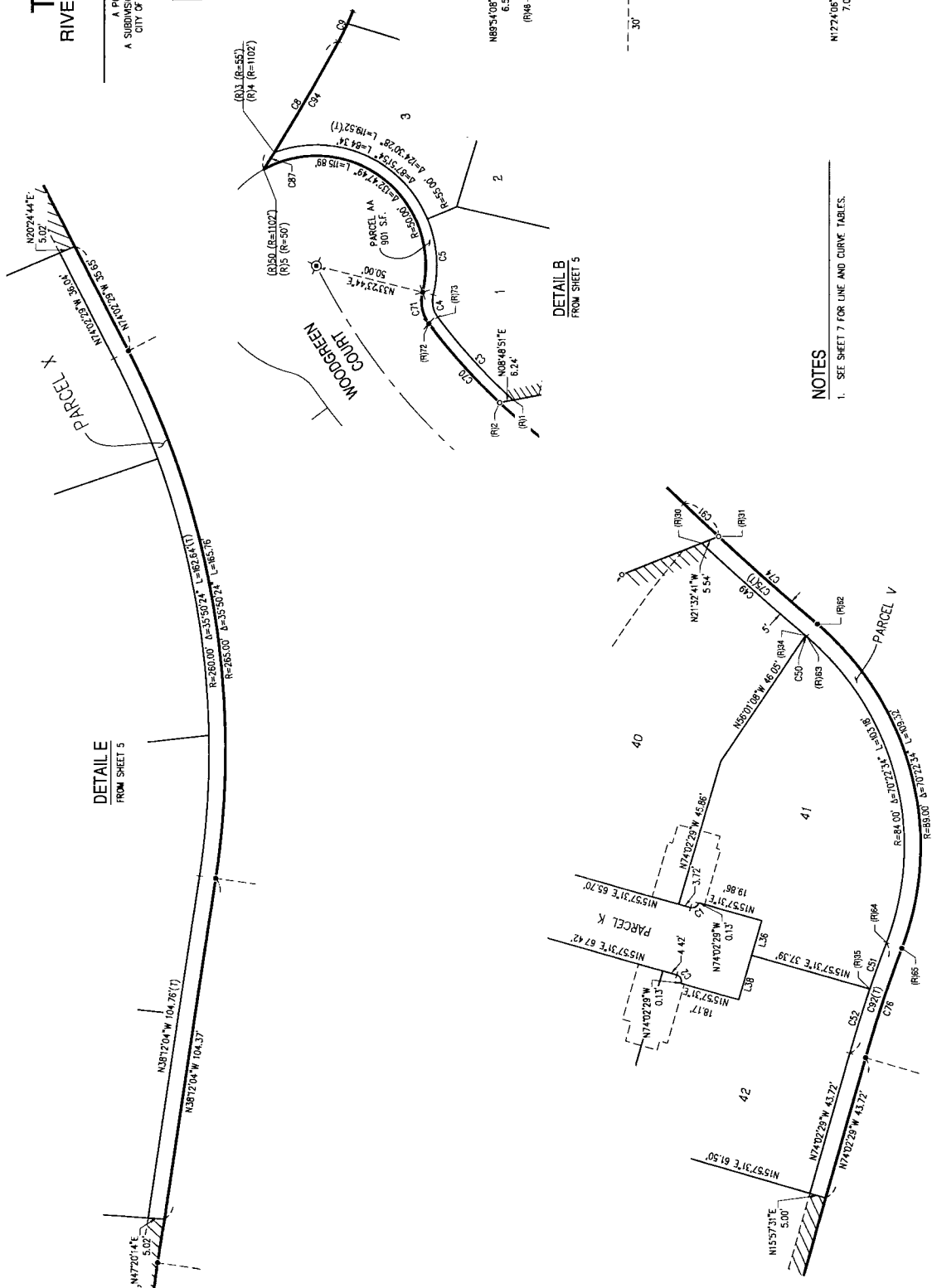
DETAIL N
FROM THIS SHEET

DETAIL O
FROM THIS SHEET

SEE SHEET 5

TRACT 4131 RIVER ISLANDS - STAGE 2B VILLAGE KK

A PORTION OF RANCHO EL PESCADERO, BEING
A SUBDIVISION OF PARCEL 12 OF TRACT 4032 (43 MAP 142)
CITY OF LATHROP, SAN JUAN COUNTY, CALIFORNIA
JUNE 2022



DETAIL E
FROM SHEET 5

DETAIL B
FROM SHEET 5

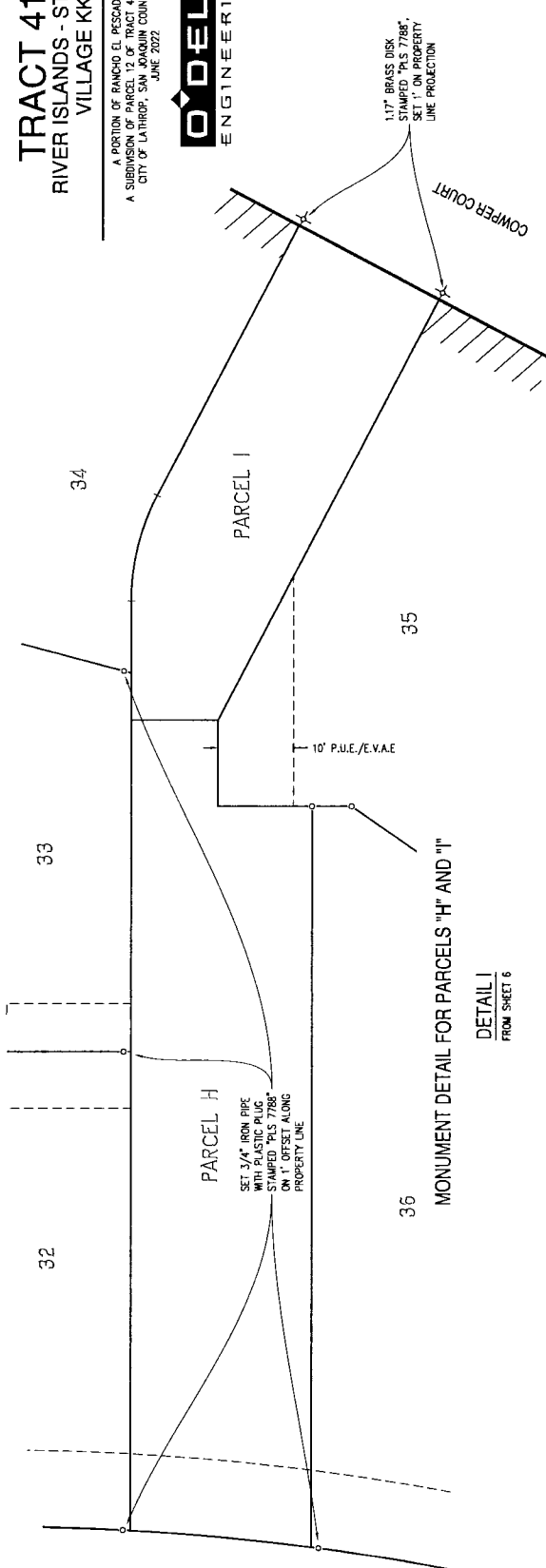
NOTES
1. SEE SHEET 7 FOR LINE AND CURVE TABLES.

DETAIL C
FROM SHEET 5

DETAIL G
FROM SHEET 6

TRACT 4131
RIVER ISLANDS - STAGE 2B
VILLAGE KK

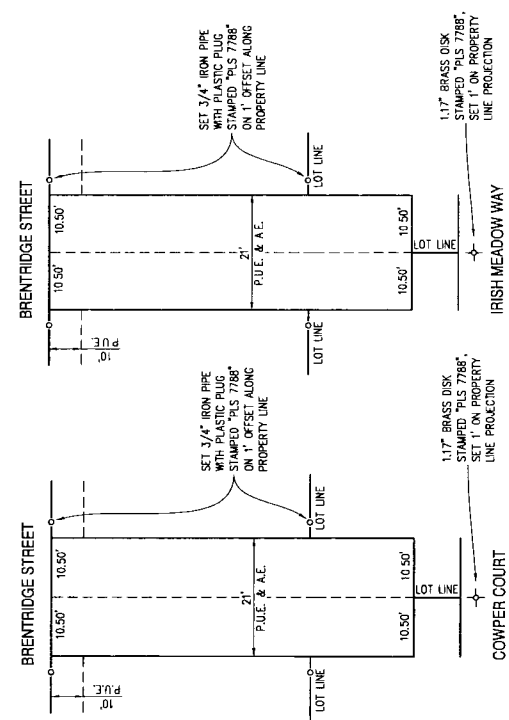
A PORTION OF RANCHO EL PESCADERO, BEING
 A SUBDIVISION OF PARCEL 12 OF TRACT 4032 (4.3 MAP 142)
 IN SAN RAFAEL COUNTY, CALIFORNIA
 JUNE 2022



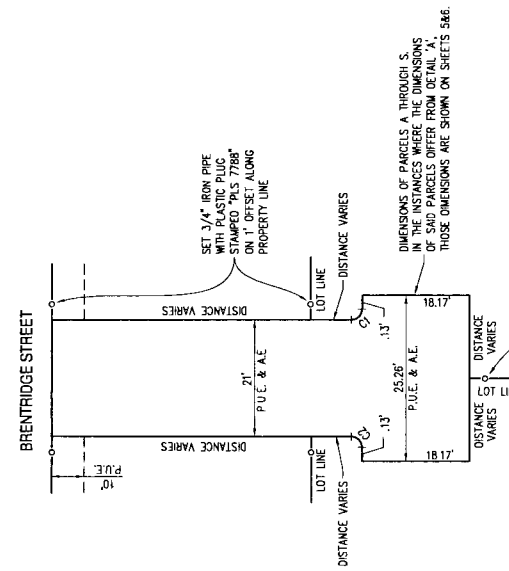
PARCEL H
 SET 3/4" IRON PIPE
 WITH PLASTIC PLUG
 STAMPED "PLS 7788"
 ON 1' OFFSET ALONG
 PROPERTY LINE

MONUMENT DETAIL FOR PARCELS "H" AND "I"

DETAIL I
 FROM SHEET 6



DETAIL H
 NOT TO SCALE



DETAIL A
 NOT TO SCALE

NOTES

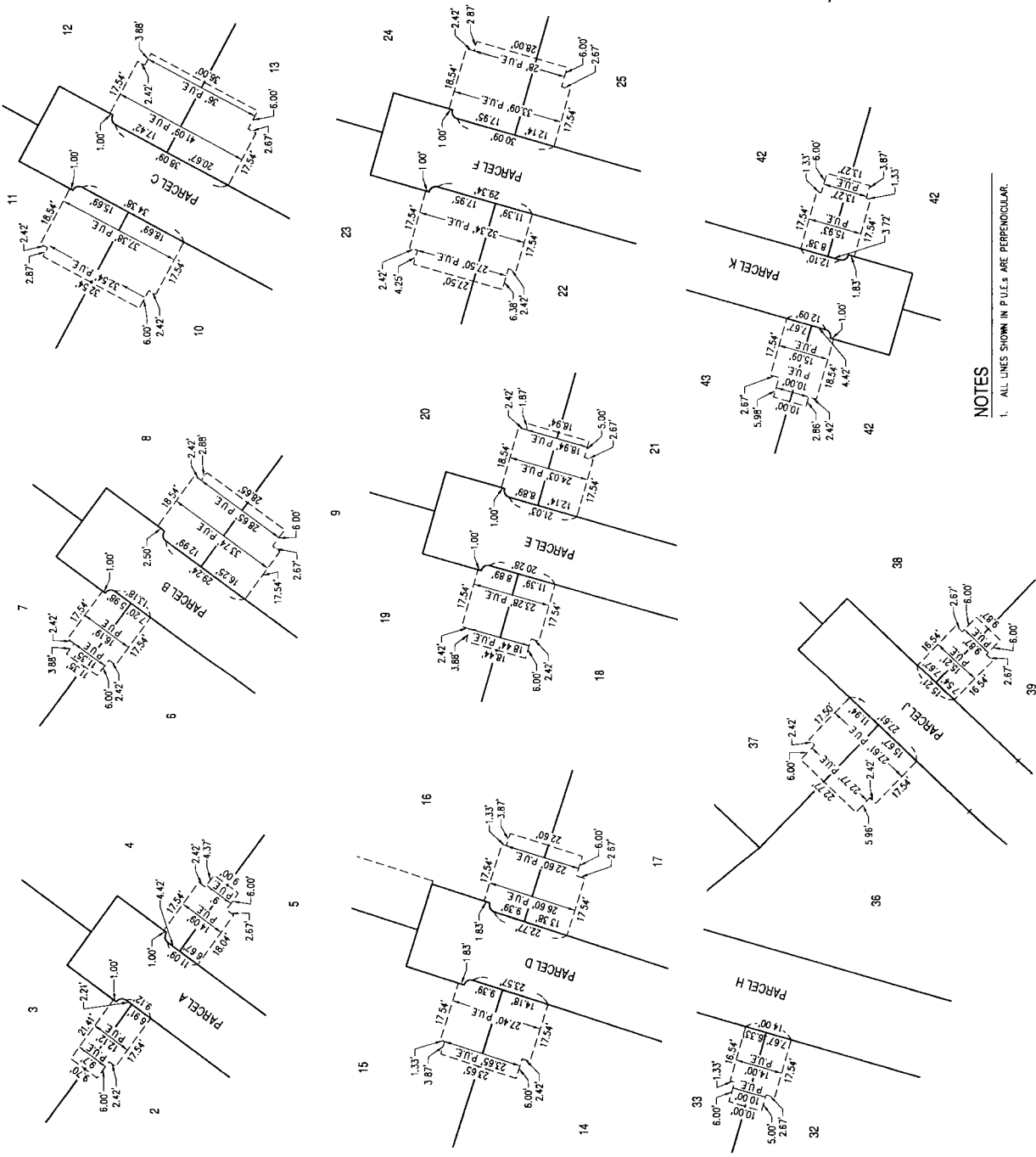
- ALL LINES SHOWN IN "DETAIL A" and "DETAIL H" ARE PERPENDICULAR.

DIMENSIONS OF PARCELS A THROUGH S, IN THE INSTANCES WHERE THE DIMENSIONS OF SAID PARCELS DIFFER FROM "DETAIL A", THOSE DIMENSIONS ARE SHOWN ON SHEET'S 546.

MONUMENT DETAILS FOR ACCESS PARCELS

TRACT 4131
RIVER ISLANDS - STAGE 2B
VILLAGE KK

A PORTION OF RANCHO EL PESQUERO, BEING
 A SUBDIVISION OF PARCEL 12 OF TRACT 4032 (S.M.B.F. 142)
 CITY OF LAHORE, SAN JOAQUIN COUNTY, CALIFORNIA
 JUNE 2022



NOTES

- 1. ALL LINES SHOWN IN P.U.E.'S ARE PERPENDICULAR.

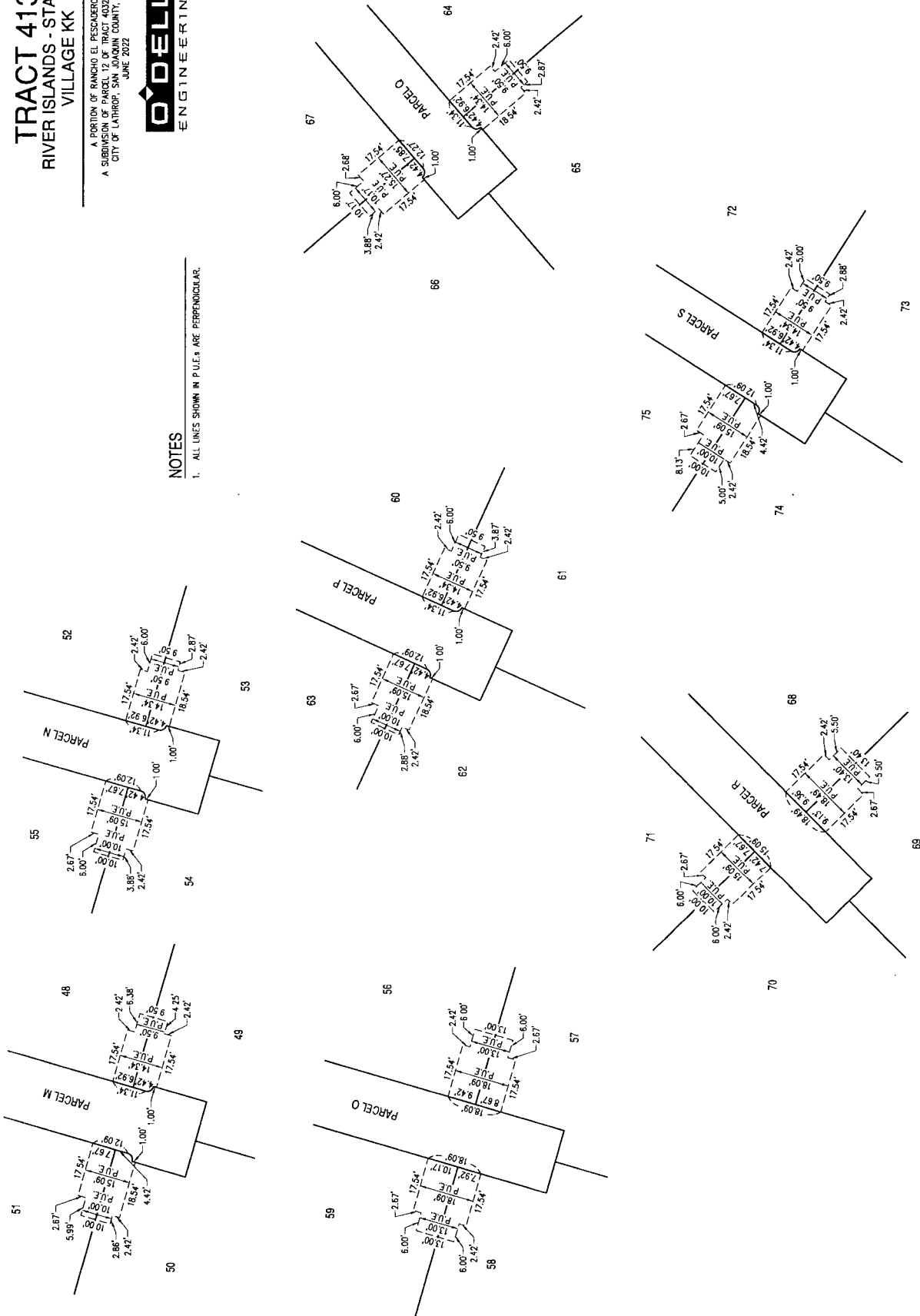
TRACT 4131
RIVER ISLANDS - STAGE 2B
VILLAGE KK

A PORTION OF RANCHO EL PESQUERO, BEING
 A SUBDIVISION OF PARCEL 12 OF TRACT 4032 (43 MAP 144)
 CITY OF LAHAR, SAN BERNARDINO COUNTY, CALIFORNIA
 JUNE 2022



NOTES

1. ALL LINES SHOWN IN P.U.E.'s ARE PERPENDICULAR.

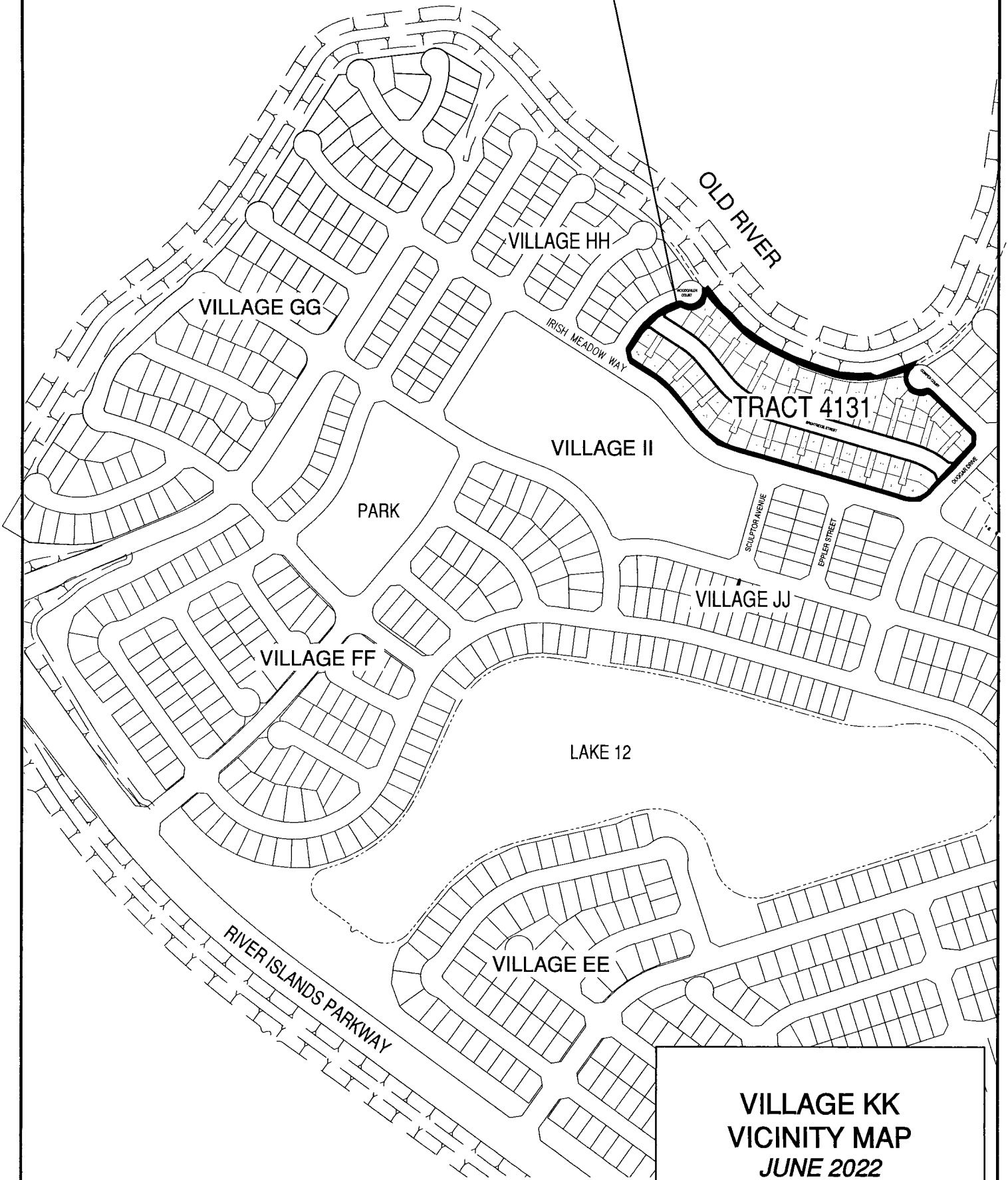


Subdivision Improvement Agreement (River Islands Stage 2B, LLC)
Tract 4131 Village “KK”

EXHIBIT "B"

TRACT 4131 VILLAGE “KK” AREA

VILLAGE KK BOUNDARY



**VILLAGE KK
VICINITY MAP
JUNE 2022**

EXHIBIT "C"

CITY INSURANCE REQUIREMENTS

1. The Subdivider shall obtain commercial general liability insurance companies licensed to do business in the State of California with an A.M. Best Company rating Insurance rating of no less than A:VII which provides coverage for bodily injury, personal injury and property damage liability in the amount of at least \$1,000,000 for each occurrence and \$2,000,000 in the aggregate.

Said insurance coverage shall be evidenced by a certificate of insurance with policy endorsements, executed by an authorized official of the insurer(s). All parties to the Subdivision Improvement Agreement must be named insured on the policy. The policy endorsements to be attached to the certificate must provide all the following:

a. Name the City of Lathrop, its officers, City Council, boards and commissions, and members thereof, its employees and agents as additional insured as respects to any liability arising out of the activities of the named insured. A CG 2010 or CG 2026 endorsement form or the equivalent is the appropriate form.

b. State that "the insurance coverage afforded by this policy shall be primary insurance as respects to the City of Lathrop, its officers, employees and agents. Any insurance or self-insurance maintained by the City of Lathrop, its officers, employees, or agents shall be in excess of the insurance afforded to the named insured by this policy and shall not contribute to any loss.

c. Include a statement that, "the insurer will provide to the City at least thirty (30) days prior notice of cancellation or material change in coverage." The above language can be included on the additional insured endorsement form or on a separate endorsement form.

d. The policy must contain a cross liability or severability of interest clause.

e. Insurance must be maintained and evidence of insurance must be provided for at least five years after completion of the Agreement or the work, so long as commercially available at reasonable rates.



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

5/24/2022

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an **ADDITIONAL INSURED**, the policy(ies) must have **ADDITIONAL INSURED** provisions or be endorsed. If **SUBROGATION IS WAIVED**, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Alliant Insurance Services, Inc. 333 S Hope St Ste 3750 Los Angeles CA 90071 License# 0C36861 RIVEISL-01	CONTACT NAME: Michelle Sanchez PHONE (A/C, No, Ext): FAX (A/C, No): E-MAIL ADDRESS: Michelle.Sanchez@alliant.com													
	<table border="1"> <tr> <th>INSURER(S) AFFORDING COVERAGE</th> <th>NAIC #</th> </tr> <tr> <td>INSURER A : United Specialty Insurance Co.</td> <td>12537</td> </tr> <tr> <td>INSURER B :</td> <td></td> </tr> <tr> <td>INSURER C :</td> <td></td> </tr> <tr> <td>INSURER D :</td> <td></td> </tr> <tr> <td>INSURER E :</td> <td></td> </tr> <tr> <td>INSURER F :</td> <td></td> </tr> </table>	INSURER(S) AFFORDING COVERAGE	NAIC #	INSURER A : United Specialty Insurance Co.	12537	INSURER B :		INSURER C :		INSURER D :		INSURER E :		INSURER F :
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INSURER C :														
INSURER D :														
INSURER E :														
INSURER F :														
INSURED River Islands Stage 2B, LLC 73 W. Stewart Road Lathrop, CA 95330														

COVERAGES

CERTIFICATE NUMBER: 103023025

REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER. <input type="checkbox"/> POLICY <input checked="" type="checkbox"/> PROJECT <input type="checkbox"/> LOC <input type="checkbox"/> OTHER			ATN2117764P	3/19/2021	3/19/2024	EACH OCCURRENCE \$ 2,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 0 MED EXP (Any one person) \$ 0 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMP/OP AGG \$ 2,000,000 \$
	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY						COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
	<input type="checkbox"/> UMBRELLA LIAB <input type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED RETENTION \$						EACH OCCURRENCE \$ AGGREGATE \$ \$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) <input type="checkbox"/> Y/N If yes, describe under DESCRIPTION OF OPERATIONS below			N/A			PER STATUTE <input type="checkbox"/> OTH-ER <input type="checkbox"/> E L EACH ACCIDENT \$ E L DISEASE - EA EMPLOYEE \$ E L DISEASE - POLICY LIMIT \$

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

Re: FM 4131

City of Lathrop, its officers, City Council, boards and commissions and members thereof, its employees and agents are included as Additional Insureds as respects to General Liability. General Liability shall be Primary and Non-Contributory with any other insurance in force for or which may be purchased by City of Lathrop, its officers, employees and agents.

CERTIFICATE HOLDER**CANCELLATION**

City of Lathrop
 390 Towne Centre Drive
 Lathrop CA 95330

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

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THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY.

ADDITIONAL INSURED – OWNERS, LESSEES OR CONTRACTORS – SCHEDULED PERSON OR ORGANIZATION

This endorsement modifies insurance provided under the following:

COMMERCIAL GENERAL LIABILITY COVERAGE PART

SCHEDULE

Name Of Additional Insured Person(s) Or Organization(s)	Location(s) Of Covered Operations
City of Lathrop, its officers, City Council, boards and commissions and members thereof, its employees and agents 390 Towne Centre Drive Lathrop, CA 95330	As Required By Written Contract, Fully Executed Prior To The Named Insured's Work
Information required to complete this Schedule, if not shown above, will be shown in the Declarations.	

A. Section II – Who Is An Insured is amended to include as an additional insured the person(s) or organization(s) shown in the Schedule, but only with respect to liability for "bodily injury", "property damage" or "personal and advertising injury" caused, in whole or in part, by:

1. Your acts or omissions; or
2. The acts or omissions of those acting on your behalf;

in the performance of your ongoing operations for the additional insured(s) at the location(s) designated above.

However:

1. The insurance afforded to such additional insured only applies to the extent permitted by law; and
2. If coverage provided to the additional insured is required by a contract or agreement, the insurance afforded to such additional insured will not be broader than that which you are required by the contract or agreement to provide for such additional insured.

B. With respect to the insurance afforded to these additional insureds, the following additional exclusions apply:

This insurance does not apply to "bodily injury" or "property damage" occurring after:

1. All work, including materials, parts or equipment furnished in connection with such work, on the project (other than service, maintenance or repairs) to be performed by or on behalf of the additional insured(s) at the location of the covered operations has been completed; or
2. That portion of "your work" out of which the injury or damage arises has been put to its intended use by any person or organization other than another contractor or subcontractor engaged in performing operations for a principal as a part of the same project.

C. With respect to the insurance afforded to these additional insureds, the following is added to **Section III – Limits Of Insurance:**

If coverage provided to the additional insured is required by a contract or agreement, the most we will pay on behalf of the additional insured is the amount of insurance:

1. Required by the contract or agreement; or

2. Available under the applicable Limits of Insurance shown in the Declarations; whichever is less.

This endorsement shall not increase the applicable Limits of Insurance shown in the Declarations.

United Specialty Insurance Company

THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY.

VEN 051 00 (02/20)

PRIMARY AND NON-CONTRIBUTING INSURANCE ENDORSEMENT

This endorsement modifies the Conditions provided under the following:

COMMERCIAL GENERAL LIABILITY COVERAGE PART

The following is added to **SECTION IV - COMMERCIAL GENERAL LIABILITY CONDITIONS** of the **COMMERCIAL GENERAL LIABILITY COVERAGE PART**, and supersedes any provision to the contrary:

Primary and Non-Contributory Insurance

Any coverage provided to an Additional Insured under this policy shall be excess over any other valid and collectible insurance available to such Additional Insured whether primary, excess, contingent or on any other basis unless:

- a. (1) The Additional Insured is a Named Insured under such other insurance;
and
 - (2) A fully written contract fully executed prior to the Named Insured's commencement of work for such Additional Insured for the specific project that is the subject of the claim, "suit," or "occurrence" expressly requires that this insurance:
 - (i) apply on a primary and non-contributory basis;
and
 - (ii) would not seek contribution from any other insurance available to the additional insured.
- or
- b. Prior to a loss, you request in writing and we agree in writing that this insurance shall apply on a primary and non-contributory basis.

Name Of Person(s) Or Organization(s)
As Required By Written Contract, Fully Executed Prior To The Named Insured's Work.

All other terms, conditions and exclusions under this policy are applicable to this Endorsement and remain unchanged.

Policy: ATN217764P

UNITED SPECIALTY INSURANCE COMPANY

THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY.

VEN 064 00 (01/15)

THIRD PARTY CANCELLATION NOTICE ENDORSEMENT

This endorsement modifies the Conditions provided under the following:

COMMERCIAL GENERAL LIABILITY COVERAGE PART

If we cancel this policy for any reason other than nonpayment of premium, we will mail notification to the persons or organizations shown in the schedule below (according to the number of days listed below) once the Named Insured has been notified.

If we cancel this coverage for nonpayment of premium, we will mail a copy of such written notice of cancellation to the name and address below at least 10 days prior to the effective date of such cancellation.

Our failure to provide such advance notification will not extend the policy cancellation date nor negate cancellation of the policy.

SCHEDULE

Name and Address of Other Person/Organization

**City of Lathrop, its officers, City Council,
boards and commissions and members thereof,
its employees and agents
390 Towne Centre Drive
Lathrop, CA 95330**

Number of Days Notice

30

All other terms, conditions and exclusions under this policy are applicable to this Endorsement and remain unchanged.

Subdivision Improvement Agreement (River Islands Stage 2B, LLC)
Tract 4131 Village "KK"

EXHIBIT "D"

**UNFINISHED IMPROVEMENT COST ESTIMATE
AND VILLAGE "KK" – FULL IMPROVEMENT COST**

ENGINEER'S BOND ESTIMATE

June 24, 2022

COST TO COMPLETE

Job No.: 25504-92

RIVER ISLANDS - Stage 2B**VILLAGE KK (75 LOTS)**

CITY OF LATHROP, SAN JOAQUIN COUNTY, CALIFORNIA

Item	Description	Quantity	Unit	Unit Price	Amount
1	Sanitary Sewer Raising Iron <i>(0% Completion)</i>	1	LS	\$ 4,000.00	\$ 4,000.00
2	Storm Drain Raising Iron <i>(0% Completion)</i>	1	LS	\$ 1,600.00	\$ 1,600.00
3	Domestic Water Raising Iron & Setting Water Boxes <i>(0% Completion)</i>	1	LS	\$ 3,500.00	\$ 3,500.00
4	Joint Trench <i>(60% Completion)</i>	1	LS	\$ 59,800.00	\$ 59,800.00
5	AC Paving <i>(0% Completion)</i>	1	LS	\$ 109,000.00	\$ 109,000.00
6	Striping & Mounments <i>(0% Completion)</i>	1	LS	\$ 25,000.00	\$ 25,000.00
TOTAL COST TO COMPLETE \$					202,900.00

Notes:

- 1) Estimate for cost to complete based on contractor's note for Village KK dated 6/22/2022

DRAFT ENGINEER'S OPINION OF PROBABLE COST
 VILLAGE KK - 75 LOTS
 STAGE 2B
 RIVER ISLANDS
 CITY OF LATHROP, SAN JOAQUIN COUNTY, CALIFORNIA

September 3, 2021
 Job No.: 25504-92

Item	Description	Quantity	Unit	Unit Price	Amount
<u>SITE PREPARATION</u>					
1	Mobilization ⁵	1	LS	\$ 90,000.00	\$ 90,000.00
2	Clearing, Grubbing, Stripping, and Site Preparation	10	AC	\$ 1,000.00	\$ 10,000.00
3	Erosion Control	10	AC	\$ 2,500.00	\$ 25,000.00
4	Demolition (<i>budget</i>)	1	LS	\$ 20,000.00	\$ 20,000.00
	a) Demo Pavement	140	SF	-	-
	b) Vertical Curb and Gutter (<i>with AB cushion</i>)	232	LF	-	-
	c) Concrete Sidewalk	475	SF	-	-
	d) Field Inlet	3	EA	-	-
	e) Catchbasin	1	EA	-	-
	e) 15" Storm Drain Pipe	32	LF	-	-
	f) 24" Storm Drain Pipe	77	LF	-	-
	g) 8" Sanitary Sewer Pipe	105	LF	-	-
	h) 8" Water Pipe	155	LF	-	-
	g) Streetlights (<i>remove and relocate</i>)	2	EA	-	-
	Subtotal Site Preparation				\$ 145,000.00
<u>Grading</u>					
5	Earthwork	15,600	CY	\$ 5.00	\$ 78,000.00
6	Retaining Wall	375	SF	\$ 25.00	\$ 9,375.00
7	Finish Pads	75	EA	\$ 600.00	\$ 45,000.00
	Subtotal Grading				\$ 132,375.00
<u>STREET WORK</u>					
8	Fine Grading	76,200	SF	\$ 0.45	\$ 34,290.00
9	4.5" AC Paving	38,200	SF	\$ 2.25	\$ 85,950.00
10	8" Aggregate Base	38,200	SF	\$ 1.20	\$ 45,840.00
11	Vertical Curb and Gutter (<i>with AB cushion</i>)	725	LF	\$ 15.00	\$ 10,875.00
12	Rolled Curb and Gutter (<i>with AB cushion</i>)	2,280	LF	\$ 15.00	\$ 34,200.00
13	Concrete Sidewalk	11,700	SF	\$ 5.00	\$ 58,500.00
14	Driveway Approach	19	EA	\$ 600.00	\$ 11,400.00
15	Handicap Ramps	4	EA	\$ 2,500.00	\$ 10,000.00
16	Survey Monuments	8	EA	\$ 300.00	\$ 2,400.00
17	Traffic Striping & Signage	2,000	LF	\$ 5.00	\$ 10,000.00
18	Dewatering (<i>budget</i>)	1	LS	\$ 85,000.00	\$ 85,000.00
	Subtotal Street Work				\$ 388,455.00

Item	Description	Quantity	Unit	Unit Price	Amount
<u>STORM DRAIN</u>					
19	Catch Basins (<i>curb inlet type 1 over type I manhole base</i>)	6	EA	\$ 2,800.00	\$ 16,800.00
20	Catch Basins (<i>type c inlet over type I manhole base</i>)	6	EA	\$ 2,800.00	\$ 16,800.00
21	Catch Basins (<i>type a inlet over type II manhole base</i>)	1	EA	\$ 5,000.00	\$ 5,000.00
22	Field Inlet (<i>type C inlet</i>)	5	EA	\$ 2,800.00	\$ 14,000.00
23	12" Storm Drain Pipe (<i>polypropylene</i>)	810	LF	\$ 15.00	\$ 12,150.00
24	15" Storm Drain Pipe (<i>polypropylene</i>)	1,140	LF	\$ 18.00	\$ 20,520.00
25	18" Storm Drain Pipe (<i>polypropylene</i>)	220	LF	\$ 25.00	\$ 5,500.00
26	24" Storm Drain Pipe (<i>polypropylene</i>)	825	LF	\$ 31.00	\$ 25,575.00
27	Manholes (<i>type I</i>)	2	EA	\$ 3,000.00	\$ 6,000.00
28	Manholes (<i>type II</i>)	1	EA	\$ 5,000.00	\$ 5,000.00
29	Connect to Existing	2	EA	\$ 1,700.00	\$ 3,400.00
30	Storm Drain Stub & Plug	17	EA	\$ 1,000.00	\$ 17,000.00
Subtotal Storm Drain					\$ 147,745.00
<u>SANITARY SEWER</u>					
31	8" Sanitary Sewer Pipe	1,125	LF	\$ 28.00	\$ 31,500.00
32	Manholes	7	EA	\$ 4,000.00	\$ 28,000.00
33	Cleanouts	36	EA	\$ 500.00	\$ 18,000.00
34	4" Sewer Service Lateral	74	EA	\$ 600.00	\$ 44,400.00
35	4" Sewer Service Lateral off Existing Main (at Lot 1)	1	EA	\$ 1,000.00	\$ 1,000.00
36	6" Sewer Service Line	18	EA	\$ 1,000.00	\$ 18,000.00
37	Connect to Existing	1	EA	\$ 3,000.00	\$ 3,000.00
Subtotal Sanitary Sewer					\$ 143,900.00
<u>WATER SUPPLY</u>					
38	8" Water Line (<i>including all appurtenances</i>)	1,280	LF	\$ 32.00	\$ 40,960.00
39	Water Service to Pods ³	36	EA	\$ 4,000.00	\$ 144,000.00
40	Individual Water Service ⁴	6	EA	\$ 2,000.00	\$ 12,000.00
41	Fire Hydrants	3	EA	\$ 4,000.00	\$ 12,000.00
42	Resilient Gate Valve	5	EA	\$ 1,550.00	\$ 7,750.00
43	Connect to Existing	2	EA	\$ 4,000.00	\$ 8,000.00
Subtotal Water Supply					\$ 224,710.00
TOTAL CONSTRUCTION COST (nearest \$1,000)					\$ 1,183,000.00

Notes:

- 1) This estimate does not include surveying, engineering, landscaping, dry utilities, irrigation, or street trees
- 2) Unit prices are based on estimated current construction costs and no provision for inflation is included.
- 3) Unit prices assumed to include two 2" water services to each pod. Each service has one water manifold with two 1" water meters.
- 4) Single water services are located at Lot 1, Lot 40 and at Pods 7, 8 and 9. Single water services at Pods 7, 8 and 9 are in addition to the manifold water service.
- 5) Mobilization assumed to be 8% of construction cost.

**JOINT ESCROW INSTRUCTIONS
RECORDATION OF FINAL MAPS
(RIVER ISLANDS AT LATHROP)**

July 11, 2022

Via Email and Hand Delivery

Old Republic Title Company
1215 W. Center Street, Suite 103
Manteca, CA 95337
Attn: Lori Richardson

Re: Recordation of Final Map 4131; Escrow No. 1214021901

Dear Lori:

This letter constitutes the joint escrow instructions ("**Escrow Instructions**") of River Islands Stage 2B, LLC, a Delaware limited liability company ("**RIS2B**") and the City of Lathrop ("**City**") in connection with the above-referenced escrow ("**Escrow**"). The Escrow was opened in connection with recordation of the above-referenced final map ("**Final Map**"). Recordation of the Final Map is subject to the conditions set forth below. The transactions described in these Escrow Instructions are referred to as the "**Transaction**." Old Republic Title Company is referred to as "you" or "**ORTC**."

A. Date for Closings

The Final Map will be recorded at the time designated by RIS2B as set forth below. The Final Map can only be recorded after the City has approved the map in writing. The closing date for the Transaction is intended to occur by December 31, 2022, at the time designated in writing by RIS2B, subject to satisfaction of the conditions set forth below (each a "**Closing**"). If the Final Map has not been recorded by December 31, 2023, ORTC will return the Final Map to the City.

B. Documents to be Delivered and Recordation Documents

In connection with the Transaction, you have in your possession or will receive the following documents from City and RIS2B for recordation in the Official Records of San Joaquin County, California ("**Official Records**").

B.1. One original Final Map for Tract 4131, executed and acknowledged by the City (provided to title by City).

B.2. A fully executed and acknowledged Amendment to Notice of Special Tax Lien for the City of Lathrop Community Facilities District No. 2013-1 (River Islands Public Services and Facilities) Annexation No. 25 (provided to title by City).

B.3. A fully executed and acknowledged Amendment to Notice of Special Tax Lien for Island Reclamation District 2062 Community Facilities District No. 2013-1 (Levee and Lake Maintenance Services) (provided to title by RIS2B).

B.4. A fully executed and acknowledged Amendment to Notice of Special Tax Lien for River Islands Public Financing Authority Community Facilities District No. 2013-1 (River Islands Public Services) (provided to title by RIS2B).

B.5. A fully executed and acknowledged Amendment to Notice of Special Tax Lien for the River Islands Public Financing Authority Community Facilities District No. 2020-1 (Stage 2B Public Improvements) (provided to title by RIS2B).

JOINT ESCROW INSTRUCTIONS RECORDATION OF FINAL MAPS (RIVER ISLANDS AT LATHROP)

The documents listed in Items B.1, B.2, B.3, B.4 and B.5 above are referred to as the “**Recordation Documents.**” The Recordation Documents shall be recorded in the order referred to above. The date on which the Recordation Documents are recorded in the Official Records is the Recordation Date.

Prior to recording the Recordation Documents, please confirm that you have received copies or originals of the following documents: (i) Unanimous Approval of Annexation to a Community Facilities District and Related Matters, City of Lathrop Community Facilities District No. 2013-1 (River Islands Public Services and Facilities); (ii) Consent to, and Ballot in favor of, Annexation of Real Property to the River Islands Public Financing Authority Community Facilities District No. 2013-1 (River Islands Public Services); (iii) Consent to, and Ballot in favor of, Annexation of Real Property to Island Reclamation District No. 2062 Community Facilities District No. 2013-1 (Levee and Lake Maintenance); and (iv) Consent to, and Ballot in favor of, Annexation of Real Property to the River Islands Public Financing Authority Community Facilities District No. 2020-1 (River Islands Supplemental). The original City of Lathrop Unanimous Approval must be delivered to the City of Lathrop. The original Consents and Ballots for River Islands Public Financing Authority CFD Nos. 2013-1 and 2020-1 and Island Reclamation District No. 2013-1 must be delivered to Jeanne Zolezzi at Herum\Crabtree\Suntag, 5757 Pacific Ave., Suite 222, Stockton, CA 95207. Copies should be sent via email to Cari James (cjames@ci.lathrop.ca.us), Cindy Yan at Goodwin Consulting Group, cindy@goodwinconsultinggroup.net, Susan Dell’Osso (sdelloso@riverislands.com) and Debbie Belmar (dbelmar@riverislands.com) together with conformed copies of the amendments to notices of special tax that are recorded as part of the Recordation Documents.

C. Funds and Settlement Statement

You also have received, or will receive from RIS2B, prior to the recordation of the Recordation Documents, in immediately available funds, the following amounts, in accordance with the settlement statement prepared by you and approved in writing by both RIS2B and City (“**Settlement Statement**”): recordation costs, escrow fees and other amounts as set forth in the Settlement Statement. Such costs, fees and other amounts are the sole responsibility of RIS2B.

- Funds to be wire transferred directly to the entity set forth below, immediately upon recordation of the Final Map, in accordance with the wire transfer instructions for each entity are as follows: The amount of **\$33,259.50**, payable to the City pursuant to that certain Agreement to Settle Litigation Regarding River Islands at Lathrop (as amended “**Sierra Club Agreement**”), constituting the amount of **\$3,501.00** multiplied by 9.50 acres (or portion thereof) included in the Final Map, is to be transferred to the City upon recordation of the Final Map. The City’s wire instructions are set forth below.

The amounts set forth in Section C are referred to as the “**Closing Funds.**”

JOINT ESCROW INSTRUCTIONS RECORDATION OF FINAL MAPS (RIVER ISLANDS AT LATHROP)

D. Closing Requirements

When the following has occurred, you are authorized to close the Escrow at the time(s) and in accordance with the process set forth below:

D.1. You have delivered copies of your Settlement Statement by email transmission to: (a) Susan Dell'Osso (sdelloso@riverslands.com); (b) Debbie Belmar (dbelmar@riverislands.com); (c) Brad Taylor (btaylor@ci.lathrop.ca.us); (d) Salvador Navarrete (snavarrete@ci.lathrop.ca.us); (e) Sandra Lewis (slewis@ci.lathrop.ca.us), and have confirmation (by telephone or email) from Susan Dell'Osso and Brad Taylor that the Settlement Statement is accurate and acceptable;

D.2. You have not received any instructions contrary to these Escrow Instructions;

D.3. The Recordation Documents and all other documents described herein as being held by you or delivered to you have been received by you and have been fully executed and, where applicable, acknowledged, and you have attached all legal descriptions or have confirmed that all exhibits and legal descriptions are attached;

D.4. You are prepared to record the Recordation Documents, as designated, release funds in accordance with the Settlement Statement and complete the Transaction in compliance with these Escrow Instructions;

D.5. You have delivered a copy of these instructions, executed by an authorized signatory of ORTC with authority to bind ORTC, and initialed all pages, by email transmission (with original hard copy to follow by U.S. Mail) to Debbie Belmar and Brad Taylor at the email addresses set forth above; and

D.6. You have received confirmation (by email or other writing) from Susan Dell'Osso and Brad Taylor to record the Recordation Documents and complete the Transaction.

E. Closing Process and Priorities

When you have fully satisfied all of the closing requirements set forth in Section D, then you are authorized and instructed to do the following in the chronological order given:

E.1. Date the Recordation Documents to be recorded;

E.2. Record the Recordation Documents in the Official Records;

E.3. Pay the costs associated with the Transaction;

E.4. Refund any funds delivered to you by RIS2B that are not disbursed at the time of the final Closing pursuant to these Escrow Instructions to the following entity and address:

**JOINT ESCROW INSTRUCTIONS
RECORDATION OF FINAL MAPS
(RIVER ISLANDS AT LATHROP)**

River Islands Stage 2B, LLC
73 W. Stewart Road
Lathrop, CA 95330
Attn: Susan Dell’Osso

E.5. Notify Susan Dell’Osso (sdelloso@riverislands.com), Debbie Belmar (dbelmar@riverislands.com), Brad Taylor (btaylor@ci.lathrop.ca.us), Sandra Lewis (slewis@ci.lathrop.ca.us), Teresa Vargas (tvargas@ci.lathrop.ca.us), Sarah Pimentel (spimentel@ci.lathrop.ca.us), and Jose Molina (JMolina@sjgov.org) of the completion of the Transaction;

E.6. Within five (5) business days after each Recordation Date, deliver by overnight delivery via recognized, national, overnight delivery carrier to: (1) Susan Dell’Osso, River Islands Stage 2B, LLC, 73 W. Stewart Road, Lathrop, CA 95330; and (2) Mr. Brad Taylor, City Engineer, City Attorney, City of Lathrop, 390 Towne Centre Drive, Lathrop, CA 95330:

- (A) a certified copy of the Recordation Documents, showing all recording information of the Recordation Documents; and
- (B) a certified copy of the final Settlement Statement.

F. Additional Instructions

When assembling the final documents, signature pages from all parties shall be inserted into each respective final document in creating fully executed counterparts.

Please acknowledge receipt of these instructions and your agreement to act as Escrow agent in connection with this Transaction in accordance with these Escrow Instructions, by executing and dating a copy of these Escrow Instructions where indicated below, initialing all pages and returning it to both of the undersigned.

The Escrow Instructions may be modified only in a writing signed by both of the undersigned.

Very truly yours,

Stephen J. Salvatore Date
City Manager
City of Lathrop

Susan Dell’Osso Date
President
River Islands Stage 2B, LLC

**JOINT ESCROW INSTRUCTIONS
RECORDATION OF FINAL MAPS
(RIVER ISLANDS AT LATHROP)**

ESCROW INSTRUCTIONS
ACKNOWLEDGEMENT AND AGREEMENT:

Receipt of the foregoing Escrow Instructions from RIS2B and the City is hereby acknowledged. The undersigned agrees, for itself, and on behalf of ORTC, to proceed in strict accordance with these Escrow Instructions. The undersigned represents and warrants to RIS2B and the City that the undersigned is authorized to execute this Acknowledgement and Agreement, for itself, and on behalf of ORTC.

Old Republic Title Company

By: _____
Its: _____
Date: _____

**RECORDING REQUESTED BY AND
AFTER RECORDATION RETURN TO:**

City Clerk
City of Lathrop
390 Towne Centre Drive
Lathrop, CA 95330

Recorded for the benefit of the City of Lathrop
pursuant to Government Code Section 27383

TWENTY-FIFTH AMENDMENT TO NOTICE OF SPECIAL TAX LIEN

City of Lathrop
Community Facilities District No. 2013-1
(River Islands Public Services and Facilities)
Annexation No. 25

Pursuant to the requirements of Section 3117.5 of the Streets and Highways Code of California and the Mello-Roos Community Facilities Act of 1982, as amended, Section 53311, *et seq.*, of the California Government Code (the "Act"), the undersigned City Clerk of the City of Lathrop (the "City"), County of San Joaquin, State of California, hereby gives notice that a lien to secure payment of a special tax is hereby imposed by the City Council of the City on the property described in Exhibit A hereto. The special tax secured by this lien is authorized to be levied for the purpose of paying principal and interest on bonds, the proceeds of which are being used to finance the acquisition and construction of all or a portion of the public facilities authorized to be funded by the City of Lathrop Community Facilities District No. 2013-1 (River Islands Public Services and Facilities) (the "CFD"), and to pay costs of the public services and facilities authorized to be funded by the CFD, both as described in Exhibit A to the Notice of Special Tax Lien heretofore recorded in the Office of the County Recorder for the County of San Joaquin, State of California (the "County Recorder") on November 18, 2013 as Document No. 2013-143754 (the "Original Notice"), and said special tax is to be levied according to the Rate and Method of Apportionment of Special Tax set forth in Exhibit B to the Notice of Special Tax Lien, to which recorded Notice of Special Tax Lien reference is hereby made and the provisions of which are hereby incorporated herein in full by this reference. An Amended Notice of Special Tax Lien reflecting the Amended Rate and Method of Apportionment of Special Tax was subsequently recorded at the County Recorder on October 23, 2015 as Document No. 2015-127760 (the "Amended Notice").

This Twenty-Fifth Amendment to Notice of Special Tax Lien amends the Notice of Special Tax Lien to add to the territory within the City of Lathrop Community Facilities District No. 2013-1 (River Islands Public Services and Facilities) certain real property identified in Exhibit A hereto (the "Property") and shown within the future annexation area on the boundary map of the community facilities district recorded on June 1, 2013, in Book 6 of Maps of Assessment and Community Facilities Districts at Page 42 (Document No. 2013-136637), in the Office of the

County Recorder, which map is the final boundary map of the community facilities district. The Property is being annexed into Tax Zone 1 of the community facilities district, as described in the Amended and Restated Rate and Method of Apportionment of Special Tax attached as Exhibit A to the Amended Notice, with the maximum special tax rates identified in Exhibit B hereto.

The assessor's tax parcel(s) numbers of all parcels or any portion thereof which are included in this Twenty-Fifth Amendment to Notice of Special Tax Lien, together with the name(s) of the owner(s) thereof, as they appear on the latest secured assessment roll as of the date of recording hereof or as are otherwise known to the Authority are as set forth in Exhibit A hereto which is by this reference made a part hereof.

For further information concerning the current and estimated future tax liability of owners or purchasers of real property or interests therein subject to the special tax lien, interested persons should contact the Finance Director, City of Lathrop, 390 Towne Centre Drive, Lathrop, California 95330; Telephone: (209) 941-7327.

Dated: _____, 2022.

By: _____
City Clerk,
City of Lathrop

EXHIBIT A

CITY OF LATHROP
COMMUNITY FACILITIES DISTRICT NO. 2013-1
(RIVER ISLANDS PUBLIC SERVICES AND FACILITIES)
ANNEXATION NO. 25
ASSESSOR'S PARCEL NUMBER(S) AND OWNER(S) OF LAND
WITHIN ANNEXATION NO. 25 TO CITY OF LATHROP
COMMUNITY FACILITIES DISTRICT NO. 2013-1
(RIVER ISLANDS PUBLIC SERVICES AND FACILITIES)

Name(s) of Property Owner(s)	San Joaquin County Assessor's Parcel No.
RIVER ISLANDS STAGE 2B, LLC 73 W. STEWART RD., LATHROP, CA 95330	213-470-12

EXHIBIT B
CITY OF LATHROP
COMMUNITY FACILITIES DISTRICT NO. 2013-1
(RIVER ISLANDS PUBLIC SERVICES AND FACILITIES)
ANNEXATION NO. 25

MAXIMUM SERVICES SPECIAL TAX FOR ZONE 1 OF THE CFD

The table below identifies the Maximum Services Special Tax for Developed Property within Tax Zone 1, both before and after the Trigger Event:

Type of Property	Lot Size	Maximum Services Special Tax in Tax Zone 1 Prior to the Trigger Event (Fiscal Year 2013-14)*	Maximum Services Special Tax in Tax Zone 1 After the Trigger Event (Fiscal Year 2013-14)*
<u>Residential Property:</u>			
Single Family Detached Property	Greater than 7,000 SqFt	\$328.74 per SFD Lot	\$155.91 per SFD Lot
Single Family Detached Property	5,801 to 7,000 SqFt	\$265.42 per SFD Lot	\$125.88 per SFD Lot
Single Family Detached Property	4,801 to 5,800 SqFt	\$243.51 per SFD Lot	\$115.49 per SFD Lot
Single Family Detached Property	4,000 to 4,800 SqFt	\$206.98 per SFD Lot	\$98.16 per SFD Lot
Single Family Detached Property	Less Than 4,000 SqFt	\$192.37 per SFD Lot	\$91.23 per SFD Lot
Single Family Attached Property	Not Applicable	\$0.00 per Unit	\$0.00 per Unit
Multi-Family Property	Not Applicable	\$0.00 per Unit	\$0.00 per Unit
Non-Residential Property	Not Applicable	\$0.00 per Non-Residential Square Foot	\$0.00 per Non-Residential Square Foot

** On July 1, 2014, and on each July 1 thereafter, all figures shown in the table above shall be increased by the Escalation Factor.*

MAXIMUM FACILITIES SPECIAL TAX FOR ZONE 1 OF THE CFD

The table below identifies the Maximum Facilities Special Tax for Developed Property within Tax Zone 1, both before and after the Trigger Event:

Type of Property	Lot Size	Maximum Facilities Special Tax in Tax Zone 1 Prior to the Trigger Event (Fiscal Year 2013-14)*	Maximum Facilities Special Tax in Tax Zone 1 After the Trigger Event (Fiscal Year 2013-14)*
<u>Residential Property:</u>			
Single Family Detached Property	Greater than 7,000 SqFt	\$0.00 per SFD Lot	\$172.83 per SFD Lot
Single Family Detached Property	5,801 to 7,000 SqFt	\$0.00 per SFD Lot	\$139.54 per SFD Lot
Single Family Detached Property	4,801 to 5,800 SqFt	\$0.00 per SFD Lot	\$128.02 per SFD Lot
Single Family Detached Property	4,000 to 4,800 SqFt	\$0.00 per SFD Lot	\$108.82 per SFD Lot
Single Family Detached Property	Less Than 4,000 SqFt	\$0.00 per SFD Lot	\$101.14 per SFD Lot
Single Family Attached Property	Not Applicable	\$0.00 per Unit	\$0.00 per Unit
Multi-Family Property	Not Applicable	\$0.00 per Unit	\$0.00 per Unit
Non-Residential Property	Not Applicable	\$0.00 per Non-Residential Square Foot	\$0.00 per Non-Residential Square Foot

** On July 1, 2014, and on each July 1 thereafter until the first Fiscal Year after the Trigger Event, all figures shown in the table above shall be increased by the Escalation Factor. On July 1 of the first Fiscal Year after the Trigger Event, and on each July 1 thereafter, the Maximum Facilities Special Taxes shall increase by two percent (2%) of the amount in effect in the prior Fiscal Year.*

OWNER'S STATEMENT

THE UNDERSIGNED, DOES HEREBY STATE THAT THEY ARE THE OWNERS OR HAVE SOME RECORD TITLE INTEREST IN THE LAND DELINEATED AND EMBRACED WITHIN THE EXTERIOR BOUNDARY LINE OF THE HEREIN EMBODIED FINAL MAP ENTITLED, "TRACT 4131, RIVER ISLANDS-STAGE 2B, VILLAGE KK," CITY OF LATHROP, CALIFORNIA, CONSISTING OF LOT 1, 28, 29, 34, 35, 37, 38, 39, 40, 45, 46, 57, 58, 69, 70, 74 AND 75, AS SHOWN ON THIS FINAL MAP IN THE OFFICE OF THE COUNTY RECORDER OF SAN JOAQUIN COUNTY, CALIFORNIA.

THE REAL PROPERTY DESCRIBED BELOW IS DEDICATED AS AN EASEMENT FOR PUBLIC PURPOSES:

- 1. TO THE CITY OF LATHROP FOR PUBLIC RIGHT-OF-WAY PURPOSES, THOSE PORTIONS OF SAID LANDS DESIGNATED ON SAID MAP AS BREATHROCK STREET AS SHOWN ON THIS FINAL MAP.
2. TO THE CITY OF LATHROP FOR ACCESS AND PUBLIC UTILITY PURPOSES, THOSE PORTIONS OF SAID LANDS DESIGNATED ON SAID MAP AS PARCELS A THROUGH S AS SHOWN ON THIS FINAL MAP.
3. A NON-EXCLUSIVE EASEMENT TO THE CITY OF LATHROP, TOGETHER WITH THE RIGHT TO CONSTRUCT, RECONSTRUCT, REPAIR AND MAINTAIN, POLES, WIRES, CABLES, PIPES, AND CONDUITS AND THEIR APPURTENANCES UPON, OVER AND UNDER THE STRIPS OF LAND AS SHOWN ON THIS FINAL MAP DESIGNATED AS "P.U.L.E." (PUBLIC UTILITY EASEMENT)
4. A NON-EXCLUSIVE EASEMENT TO THE CITY OF LATHROP FOR EMERGENCY VEHICLE ACCESS PURPOSES, ACROSS THE STRIPS OF LAND AS SHOWN ON THIS FINAL MAP DESIGNATED AS "E.V.A.L.E." (EMERGENCY VEHICLE ACCESS EASEMENT).
5. A NON-EXCLUSIVE EASEMENT TO THE CITY OF LATHROP, TOGETHER WITH THE RIGHT TO CONSTRUCT, RECONSTRUCT, REPAIR AND MAINTAIN, PIPES, DRAINAGE SYSTEMS AND THEIR APPURTENANCES UPON, OVER AND UNDER THE STRIPS OF LAND AS SHOWN ON THIS FINAL MAP DESIGNATED AS "S.D.L." (STORM DRAIN EASEMENT).

THE REAL PROPERTY DESCRIBED BELOW IS DEDICATED IN FEE FOR PUBLIC PURPOSES:
1. PARCELS U THROUGH AA, TO THE CITY OF LATHROP FOR PURPOSES OF OPEN SPACE, LANDSCAPING, PUBLIC UTILITIES, FENCE MAINTENANCE, AND APPURTENANCES THERETO, FOR THE BENEFIT OF THE PUBLIC, AS SHOWN ON THIS FINAL MAP.

TO ENSURE MUNICIPAL WATER SERVICES TO ALL LOTS SHOWN UPON THIS MAP, ALL GROUND WATER RIGHTS THAT THE UNDERSIGNED MAY HAVE WITHIN THE DISTINGUISHING BORDER UPON THIS MAP, HEREBY ARE DEDICATED TO THE CITY OF LATHROP.

PARCELS A THROUGH S AS ACCESS LOTS WILL BE TRANSFERRED TO HOMEOWNERS ASSOCIATION BY SEPARATE DOCUMENT SUBSEQUENT TO THE RECORDING OF THIS FINAL MAP.
THE UNDERSIGNED DOES HEREBY RELINQUISH TO THE CITY OF LATHROP ALL ADJUTERS RIGHT OF ACCESS TO LOTS 1, 28, 29, 34, 35, 37, 38, 39, 40, 45, 46, 57, 58, 69, 70, 74 AND 75 ALONG THE LOT LINES AS INDICATED BY THE SYMBOL '//////', AS SHOWN ON THIS FINAL MAP.

THE UNDERSIGNED DOES HEREBY RESERVE PARCEL T AS SHOWN ON THIS MAP, SAID PARCEL IS NOT DEDICATED HEREON, BUT WILL BE CONVEYED TO ISLAND RECLAMATION DISTRICT NO. 2082 BY SEPARATE DOCUMENT SUBSEQUENT TO THE FILING OF THIS FINAL MAP.

OWNER: RIVER ISLANDS STAGE 2B, LLC, A DELAWARE LIMITED LIABILITY COMPANY.
BY: NAME: SUSAN DELL'OSSO DATE:
ITS: PRESIDENT

DATED THIS ____ DAY OF _____, 2022.
BY: NAME: _____ DATE: _____
ITS: _____

ACKNOWLEDGEMENT CERTIFICATE (OWNER)

A NOTARY PUBLIC OR OTHER OFFICER COMPLETING THIS CERTIFICATE VERIFIES ONLY THE IDENTITY OF THE INDIVIDUAL WHO SIGNED THE DOCUMENT TO WHICH THIS CERTIFICATE IS ATTACHED, AND NOT THE TRUTHFULNESS, ACCURACY, OR VALIDITY OF THAT DOCUMENT.

STATE OF CALIFORNIA
COUNTY OF SAN JOAQUIN
I, _____, 2022 BEFORE ME, _____ WHO PROVED TO ME ON THE BASIS OF SATISFACTORY EVIDENCE TO BE THE PERSON(S) WHOSE NAME(S) IS/ARE SUBSCRIBED TO THE WITHIN INSTRUMENT, AND ACKNOWLEDGED TO ME THAT HE/SHE/HEY THEY EXECUTED THE SAME IN HIS/HER/THEIR AUTHORIZED CAPACIT(Y) (ES), AND THAT BY HIS/HER/THEIR SIGNATURE(S) ON THE INSTRUMENT THE PERSON(S), OR THE ENTITY UPON BEHALF OF WHICH THE PERSON(S) ACTED, EXECUTED THE INSTRUMENT.

I CERTIFY UNDER PENALTY OF PERJURY UNDER THE LAWS OF THE STATE OF CALIFORNIA THAT THE FOREGOING PARAGRAPH IS TRUE AND CORRECT.
WITNESS MY HAND:
SIGNATURE: _____
NAME (PRINT): _____
PRINCIPAL COUNTY OF BUSINESS: _____
MY COMMISSION NUMBER: _____
BY COMMISSION EXPIRES: _____

TRACT 4131
RIVER ISLANDS - STAGE 2B
VILLAGE KK

A PORTION OF RANCHO EL PESQUERO, BEING A SUBDIVISION OF PARCEL 12 OF TRACT 4032 (43 MAP 1142) CITY OF LATHROP, SAN JOAQUIN COUNTY, CALIFORNIA JUNE 2022



CITY CLERK'S STATEMENT

I, TERESA VARGAS, CITY CLERK AND CLERK OF THE CITY COUNCIL OF THE CITY OF LATHROP, STATE OF CALIFORNIA, DO HEREBY STATE THAT THE HEREIN EMBODIED MAP ENTITLED "TRACT 4131, RIVER ISLANDS-STAGE 2B, VILLAGE KK," CITY OF LATHROP, CALIFORNIA, CONSISTING OF ELEVEN (11) SHEETS, THIS STATEMENT WAS PRESENTED TO SAID CITY COUNCIL, AS PROVIDED BY LAW, AT A MEETING THEREOF, HELD ON THE DAY OF _____, 2022, AT SAID CITY COUNCIL CHAMBERS, 1000 W. LATHROP AVENUE, LATHROP, CALIFORNIA, AND SAID CITY COUNCIL HAS ADOPTED SAID MAP, INCLUDING THE EMBODIED EASEMENTS AND AUTHORIZED ITS RECORDEATION, AND ACCEPTED ON BEHALF OF THE CITY OF LATHROP, FOR PUBLIC USE, THE RELINQUISHMENT OF ACCESS RIGHTS TO LOT 1, 28, 29, 34, 35, 37, 38, 39, 40, 45, 46, 57, 58, 69, 70, 74 AND 75 ALONG THE LOT LINES AS INDICATED BY THE SYMBOL '//////'. THE DEDICATION OF ALL PUBLIC UTILITY EASEMENTS, ALL ACCESS EASEMENTS, PARCELS A THROUGH S FOR ACCESS AND PUBLIC UTILITIES, ALL EMERGENCY VEHICLE ACCESS EASEMENTS, ALL STORM DRAIN EASEMENTS, THE DEDICATION OF THE GROUND DEDICATION OF BREATHROCK STREET AS SHOWN ON SAID MAP SUBJECT TO THE AMENDMENTS BEING COMPLETED IN ACCORDANCE WITH CHAPTER 16, TITLE 16.16 OF THE CITY OF LATHROP MUNICIPAL CODE.

ALSO, PURSUANT TO SECTION 66431(G) OF THE CALIFORNIA SUBDIVISION MAP ACT, THE CITY OF LATHROP DOES HEREBY ABANDON THE NON-EXCLUSIVE PUBLIC UTILITY EASEMENT FOR PUBLIC PURPOSES RECORDED MAY 21, 2021, AS DOCUMENT NUMBER 2021-089893, OFFICIAL RECORDS OF SAN JOAQUIN COUNTY, WITHIN THE BOUNDARY OF THIS FINAL MAP.
I FURTHER STATE THAT ALL BONDS AS REQUIRED BY LAW TO ACCOMPANY THE WITHIN MAP, IF APPLICABLE, HAVE BEEN APPROVED BY THE CITY COUNCIL OF LATHROP AND FILED IN MY OFFICE.

TERESA VARGAS
CITY CLERK AND CLERK OF THE CITY COUNCIL OF THE CITY OF LATHROP, COUNTY OF SAN JOAQUIN, STATE OF CALIFORNIA

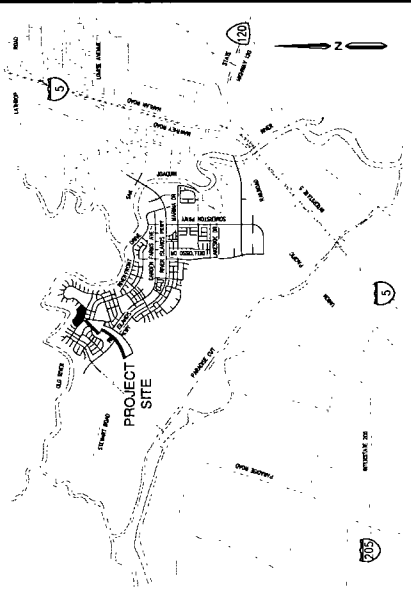
ACKNOWLEDGEMENT CERTIFICATE (TRUSTEE)

A NOTARY PUBLIC OR OTHER OFFICER COMPLETING THIS CERTIFICATE VERIFIES ONLY THE IDENTITY OF THE INDIVIDUAL WHO SIGNED THE DOCUMENT TO WHICH THIS CERTIFICATE IS ATTACHED, AND NOT THE TRUTHFULNESS, ACCURACY, OR VALIDITY OF THAT DOCUMENT.

STATE OF CALIFORNIA
COUNTY OF SAN JOAQUIN
ON _____, 2022 BEFORE ME, _____ WHO PROVED TO ME ON THE BASIS OF SATISFACTORY EVIDENCE TO BE THE PERSON(S) WHOSE NAME(S) IS/ARE SUBSCRIBED TO THE WITHIN INSTRUMENT, AND ACKNOWLEDGED TO ME THAT HE/SHE/HEY THEY EXECUTED THE SAME IN HIS/HER/THEIR AUTHORIZED CAPACIT(Y) (ES), AND THAT BY HIS/HER/THEIR SIGNATURE(S) ON THE INSTRUMENT THE PERSON(S), OR THE ENTITY UPON BEHALF OF WHICH THE PERSON(S) ACTED, EXECUTED THE INSTRUMENT.

I CERTIFY UNDER PENALTY OF PERJURY UNDER THE LAWS OF THE STATE OF CALIFORNIA THAT THE FOREGOING PARAGRAPH IS TRUE AND CORRECT.
WITNESS MY HAND:
SIGNATURE: _____
NAME (PRINT): _____
PRINCIPAL COUNTY OF BUSINESS: _____
MY COMMISSION NUMBER: _____
BY COMMISSION EXPIRES: _____

EXEMPT FROM FEE PER GOVERNMENT CODE 27388.1; DOCUMENT RECORDED IN CONNECTION WITH A CONCURRENT TRANSFER SUBJECT TO THE IMPOSITION OF DOCUMENTARY TRANSFER TAX.



VICINITY MAP
NOT TO SCALE

SECRETARY OF THE PLANNING COMMISSION'S STATEMENT

THIS MAP CONFORMS TO VESTING TENTATIVE MAP NO. 8716 RECOMMENDED BY THE PLANNING COMMISSION AND APPROVED BY THE CITY COUNCIL PER RESOLUTION NO. 21-4888.
DATED THIS ____ DAY OF _____, 2022.

MARK WESSNER, COMMUNITY DEVELOPMENT DIRECTOR
CITY OF LATHROP

CITY ENGINEER'S STATEMENT

I, BRAD R. TAYLOR, HEREBY STATE THAT I AM THE CITY ENGINEER OF THE CITY OF LATHROP, CALIFORNIA, AND THAT I HAVE EXAMINED THIS FINAL MAP OF "TRACT 4131, RIVER ISLANDS-STAGE 2B, VILLAGE KK," CITY OF LATHROP, CALIFORNIA, AND THAT THE SUBDIVISION SHOWN HEREON IS SUBSTANTIALLY THE SAME AS IT APPEARED ON THE AMENDED VESTING TENTATIVE MAP NO. 3834, AND ANY APPROVED ALTERATIONS THEREOF. I FURTHER STATE THAT THIS FINAL MAP COMPLIES WITH ALL PROVISIONS OF CHAPTER 2 OF THE CALIFORNIA STATE SUBDIVISION MAP ACT AND APPLICABLE ORDINANCES OF THE CITY OF LATHROP, AND ANY AMENDMENTS THEREID, APPLICABLE AT THE TIME OF APPROVAL OF AMENDED VESTING TENTATIVE MAP.

DATED THIS ____ DAY OF _____, 2022.



BRAD R. TAYLOR, P.E., C-92823
CITY ENGINEER OF THE CITY OF LATHROP, CALIFORNIA

RECORDER'S STATEMENT

FILED THIS ____ DAY OF _____, 2022, AT _____ M
IN BOOK ____ OF MAPS AND PLATS, AT PAGE ____ AT THE REQUEST OF OLD REPUBLIC TITLE COMPANY.
FEE: \$ _____

STYLIE BRISTO LARSEN,
ASSASS-RE-CORDER-COUNTY CLERK
SAN JOAQUIN COUNTY, CALIFORNIA
BY: _____ ASSISTANT/DEPUTY RECORDER

CITY SURVEYOR'S STATEMENT

I, DARRYL A. ALEXANDER, HEREBY STATE THAT I HAVE EXAMINED THIS FINAL MAP OF "TRACT 4131, RIVER ISLANDS-STAGE 2B, VILLAGE KK", CITY OF LATHROP, CALIFORNIA, AND I AM SATISFIED THAT THIS FINAL MAP IS TECHNICALLY CORRECT.

DATED THIS _____ DAY OF _____, 2022.



DARRYL A. ALEXANDER, P.L.S. 5071
ACTING CITY SURVEYOR

SURVEYOR'S STATEMENT

THIS MAP WAS PREPARED BY ME OR UNDER MY DIRECTION AND IS BASED UPON A FIELD SURVEY IN CONFORMANCE WITH THE REQUIREMENTS OF THE SUBDIVISION MAP ACT AND LOCAL ORDINANCES AT THE REQUEST OF RIVER ISLANDS DEVELOPMENT, LLC, ON SEPTEMBER 11, 2018. I HEREBY STATE ALL THE MONUMENTS ARE OF THE CHARACTER AND OCCUPY THE POSITIONS INDICATED OR THAT THEY WILL BE SET IN THOSE POSITIONS BEFORE DECEMBER 31, 2023, AND THAT THE MONUMENTS ARE, OR THAT THEY WILL BE, SUFFICIENT TO ENABLE THIS SURVEY TO BE RETRACED, AND THAT THIS FINAL MAP SUBSTANTIALLY CONFORMS TO THE CONDITIONALLY APPROVED AMENDED VESTING TENTATIVE MAP.

DATED THIS _____ DAY OF _____, 2022.



DYLAN CRAWFORD, P.L.S. NO 7788

RECITALS

- RIGHT TO FARM STATEMENT: THE CALIFORNIA CODE OF ORDINANCES, TITLE 15, CHAPTER 15.48.010, THE CITY OF LATHROP PERMITS OPERATION OF PROPERTY CONDUCTED AGRICULTURAL OPERATIONS WITHIN THE CITY LIMITS, INCLUDING THOSE THAT UTILIZE CHEMICAL FERTILIZERS AND PESTICIDES. YOU ARE HEREBY NOTIFIED THAT THE PROPERTY YOU ARE PURCHASING MAY BE LOCATED CLOSE TO AGRICULTURAL LANDS AND OPERATIONS. YOU MAY BE SUBJECT TO INCONVENIENCE OR DISCOMFORT ARISING FROM THE LAWFUL AND PROPER USE OF AGRICULTURAL CHEMICALS AND PESTICIDES AND FROM OTHER AGRICULTURAL ACTIVITIES, INCLUDING WITHOUT LIMITATION, CULTIVATION, PLOWING, AND ANIMALS FROM RECREATION AND OTHER ACTIVITIES WHICH MAY GENERATE DUST, SMOKE, NOISE, RODENTS AND PESTS. BE AWARE ALSO, THAT THIS PROPERTY MAY BE LOCATED ADJACENT TO AGRICULTURAL OPERATIONS OUTSIDE THE CITY'S JURISDICTION. CONSEQUENTLY, DEPENDING ON THE LOCATION OF YOUR PROPERTY, IT MAY BE NECESSARY THAT YOU BE PREPARED TO ACCEPT SUCH INCONVENIENCES OR DISCOMFORT AS NORMAL AND NECESSARY ASPECT OF LIVING IN AN AGRICULTURALLY ACTIVE REGION.
- A SOILS REPORT ENTITLED "GEOCHEMICAL EXPLORATION, RIVER ISLANDS PHASE 1, LATHROP, CALIFORNIA", WHICH WAS PREPARED BY DARRYL A. ALEXANDER AND DATED JULY 28, 2021, HAS BEEN PREPARED FOR THIS PROJECT BY ENGINEER DARRYL A. ALEXANDER, P.L.S. NO. 5071. THIS REPORT INDICATES THAT THE TOTAL AREA OF TRACT 4131, RIVER ISLANDS-STAGE 2B, VILLAGE KK, CONTAINS 75 RESIDENTIAL LOTS WITH A TOTAL OF 6.63 ACRES, AND 27 LETTERED PARCELS CONTAINING 1.19 ACRES, MORE OR LESS, AND ROADWAYS THAT ARE BEING DEDICATED BY THIS FINAL MAP WHICH INCLUDE 1.68 ACRES, MORE OR LESS AS SHOWN ON THIS FINAL MAP (PLEASE REFER TO THE AREA TABLE BELOW):

TRACT 4131 AREA SUMMARY	
LOTS 1 THROUGH 75	6.63 AC±
STREET DEDICATIONS	1.68 AC±
PARCELS A - AA	1.19 AC±
TOTAL	9.50 AC±

- BASED ON INFORMATION CONTAINED IN THE PRELIMINARY TITLE REPORT, ORDER NUMBER 1214021801-LR (VERSION 4), DATED MAY 24, 2022, PROVIDED BY OLD REPUBLIC TITLE COMPANY.

**TRACT 4131
RIVER ISLANDS - STAGE 2B
VILLAGE KK**

A PORTION OF RANCHO EL PESCADERO, BEING A SUBDIVISION OF PARCEL 12 OF TRACT 4032 (43 MAP 142) CITY OF LATHROP, SHELBY COUNTY, CALIFORNIA, JUNE 2022



REFERENCES

- TRACT 4032, RIVER ISLANDS-STAGE 2B, LARGE LOT FINAL MAP, FILED OCTOBER 8, 2020, IN BOOK 43 OF MAPS AND PLATS, PAGE 142, S.J.C.R. (43 MAP 142)
- TRACT 4088, RIVER ISLANDS-STAGE 2A, VILLAGE HH, FILED OCTOBER 29, 2021, IN BOOK 43 OF MAPS AND PLATS, PAGE 198, S.J.C.R. (43 MAP 198)
- TRACT 4052, RIVER ISLANDS-STAGE 2B, VILLAGE JJ, FILED JANUARY 29, 2021, IN BOOK 43 OF MAPS AND PLATS, PAGE 157, S.J.C.R. (43 MAP 157)
- TRACT 4093, RIVER ISLANDS-STAGE 2A, VILLAGE LL, FILED AUGUST 11, 2021, IN BOOK 43 OF MAPS AND PLATS, PAGE 181, S.J.C.R. (43 MAP 181)

SIGNATURE OMISSIONS

PURSUANT TO SECTION 86436 OF THE CALIFORNIA SUBDIVISION MAP ACT, THE SIGNATURES OF THE FOLLOWING PARTIES HAVE BEEN OMITTED:

- RECLAIMED ISLANDS LAND COMPANY, RESERVATION FOR OIL, GAS, MINERALS, AND OTHER HYDROCARBON SUBSTANCES LYING BELOW A DEPTH OF 500 FEET, PER DOCUMENT NUMBER 2001-01046177, S.J.C.R.

LINE AND CURVE TABLES FOR COURSES SHOWN ON SHEET 3 ONLY

LINE	DIRECTION	LENGTH
L1	N80°20'02"W	51.95'
L2	N74°32'29"W	581.29'
L3	N38°12'04"W	117.73'
L4	N57°24'06"W	98.05'
L5	N12°24'06"W	35.36'
L6	N32°35'54"E	56.85'
L7	N48°01'22"W	18.73'
L8	N84°42'11"E	20.87'
L9	N67°56'05"E	6.07'
L10	N46°44'51"W	212.38'
L11	N11°45'1"W	35.36'
L12	N43°45'09"E	168.81'
L13	S33°23'44"W	50.00'
L14	S27°28'58"E	50.00'
L15	N43°45'09"E	20.00'

CURVE	RADIUS	DELTA	LENGTH
C1	400.00	134°28'	95.89'
C3	850.00	1003°44'	149.28'
C4	300.00	35°50'24"	187.66'
C5	300.00	197°02'	100.53'
C6	265.00	35°50'24"	165.76'
C7	335.00	197°02'	112.26'
C8	270.00	40°28'38"	188.25'
C9	17.00	50°38'11"	15.007'
C10	50.00	132°47'49"	115.89'
C11	1102.00	331°13'	67.71'
C12	120.00	71°01'6"	15.02'
C13	80.00	51°50'1"	7.33'
C14	5020.00	0°49'13"	71.88'
C15	340.00	18°25'55"	109.46'
C16	3315.00	0°38'55"	37.53'
C17	1090.00	11°51'51"	225.70'
C18	365.00	21°02'24"	130.36'
C19	370.00	16°46'06"	108.28'
C20	990.00	0°40'28"	11.65'
C21	50.00	150°39'42"	131.48'

CURVE	RADIUS	DELTA	LENGTH
C22	17.00	68°44'06"	19.65'
C23	980.00	333°28'	54.64'
C24	89.00	70°22'34"	109.32'
C25	435.00	43°38'44"	35.02'

LEGEND

- 200.00' (R1)
- (R) DENOTES REFERENCE (R1) - SEE REFERENCE LIST ON SHEET 2
- (M-H) MONUMENT TO MONUMENT
- (M-R) MONUMENT TO BOUNDARY
- (M-CL INTX) MONUMENT TO CENTERLINE INTERSECTION
- (M-BC) MONUMENT TO BEGINNING OF CURVE
- (BC-CL INTX) BEGN CURVE TO CENTERLINE INTERSECTION
- (T) TOTAL
- (B) BOUNDARY
- DN DOCUMENT NUMBER
- ON ON
- A.E. ACCESS EASEMENT
- E.V.A.E. EMERGENCY VEHICLE ACCESS EASEMENT
- P.U.E. PUBLIC UTILITY EASEMENT
- L7/CI LINE CURVE
- EASEMENT REFERENCE NUMBER
- BOUNDARY
- LOT LINE OR RIGHT-OF-WAY LINE
- EASEMENT LINE
- CENTERLINE

EASEMENTS

- ① STAGE 2B LEVEE EASEMENT IN FAVOR OF ISLAND RECLAMATION DISTRICT 2082 PER DN 2018-060095, S.J.C.R.

NOTES

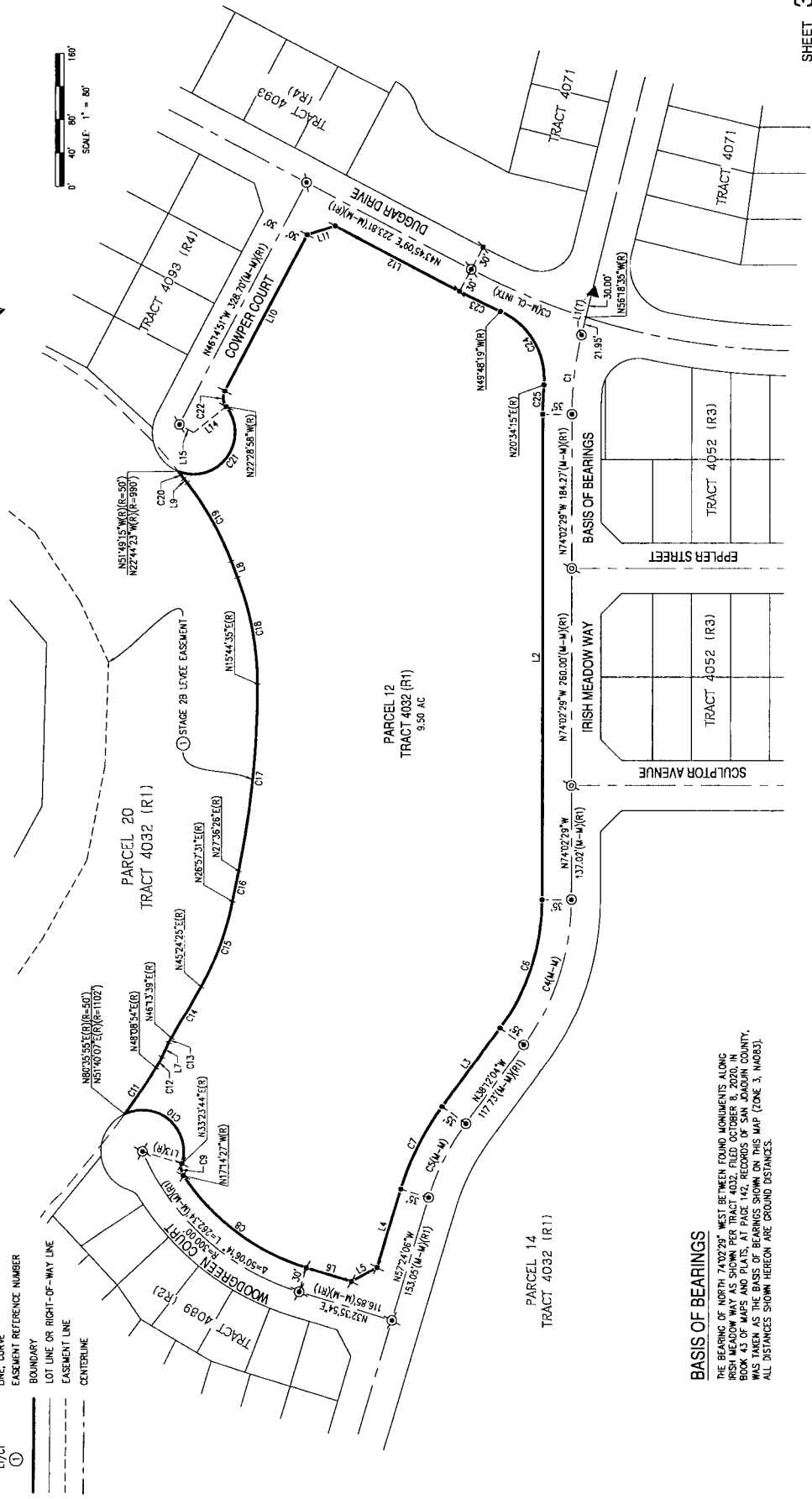
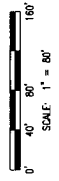
- 1. SEE SHEET 2 FOR REFERENCES TO MONUMENTS AND CURVE TABLES.
- 2. SEE SHEET 3 FOR MONUMENTATION NOTES.
- 3. SEE SHEET 5 FOR MONUMENTATION NOTES.

MONUMENTATION NOTES

- ⊗ FOUND MONUMENT PER (R2)
- ✗ FOUND 3/4" IRON PIPE WITH PLASTIC PLUG "PLS 7788" PER (R2)
- FOUND 3/4" IRON PIPE WITH PLASTIC PLUG "PLS 7788" PER (R1)
- ⊙ FOUND MONUMENT PER (R1)
- ✎ FOUND 3/4" IRON PIPE WITH PLASTIC PLUG "PLS 7788" PER (R4)
- ⊕ FOUND MONUMENT PER (R3)
- ⊖ FOUND MONUMENT PER (R4)
- ▲ FOUND 2-1/2" BRASS DISK STAMPED "PLS 7788" PER (R1)

**TRACT 4131
RIVER ISLANDS - STAGE 2B
VILLAGE KK**

A PORTION OF RANCHO EL PESQUERO, BEING
A SUBDIVISION OF PARCEL 12 OF TRACT 4032 (A.M.B.P. 142)
CITY OF LAHORE, SAN JOAQUIN COUNTY, CALIFORNIA
JUNE 2022

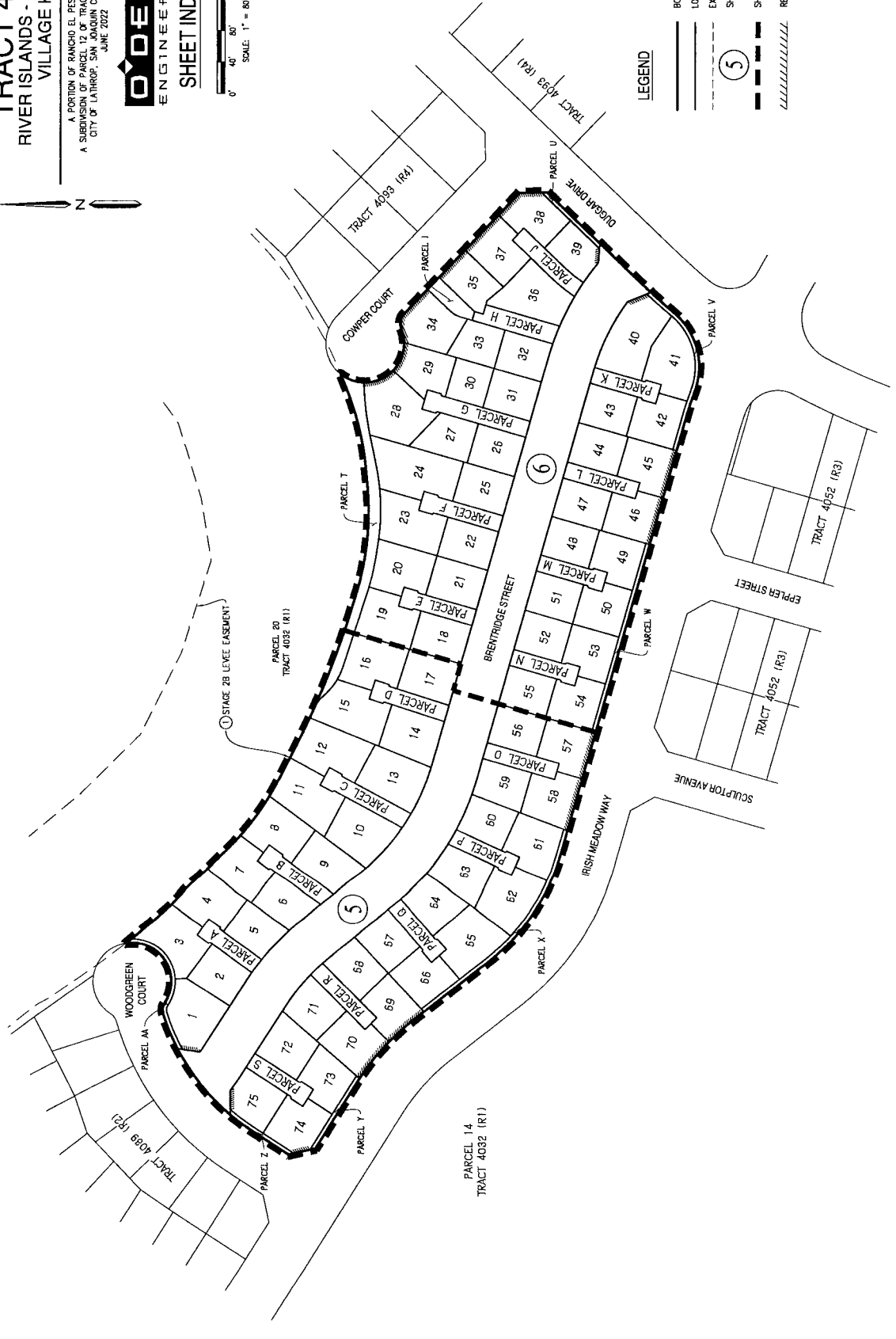
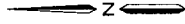
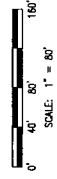


BASIS OF BEARINGS

THE BEARING OF NORTH 74°02'29" WEST BETWEEN FOUND MONUMENTS ALONG IRISH MEADOW WAY AS SHOWN PER TRACT 4032, FILED OCTOBER 8, 2020, IN BOOK 43 OF MAPS AND PLATS, AT PAGE 142, RECORDS OF SAN JOAQUIN COUNTY, WAS TAKEN AS THE BASIS OF BEARINGS SHOWN ON THIS MAP (ZONE 3, NAD83). ALL DISTANCES SHOWN HEREON ARE GROUND DISTANCES.

TRACT 4131 RIVER ISLANDS - STAGE 2B VILLAGE KK

A PORTION OF RANCHO EL PESCADERO, BEING
A SUBDIVISION OF PARCEL 12 OF TRACT 4032 (43.7 MB & 142)
CITY OF LAHORE, SAN JOAQUIN COUNTY, CALIFORNIA
JUNE 2022

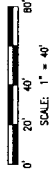
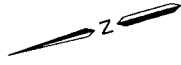


LEGEND

- BOUNDARY
- LOT LINE
- EXISTING ROADWAY EASEMENT
- SHEET NUMBER
- SHEET LIMIT LINE
- RESTRICTED ACCESS

TRACT 4131 RIVER ISLANDS - STAGE 2B VILLAGE KK

A PORTION OF RANCHO EL PASADERO, BEING
A SUBDIVISION OF PARCEL 12 OF TRACT 4032, (43 MAP 142)
CITY OF LATHROP, S.W. COUNTY, CALIFORNIA
JUNE 2022

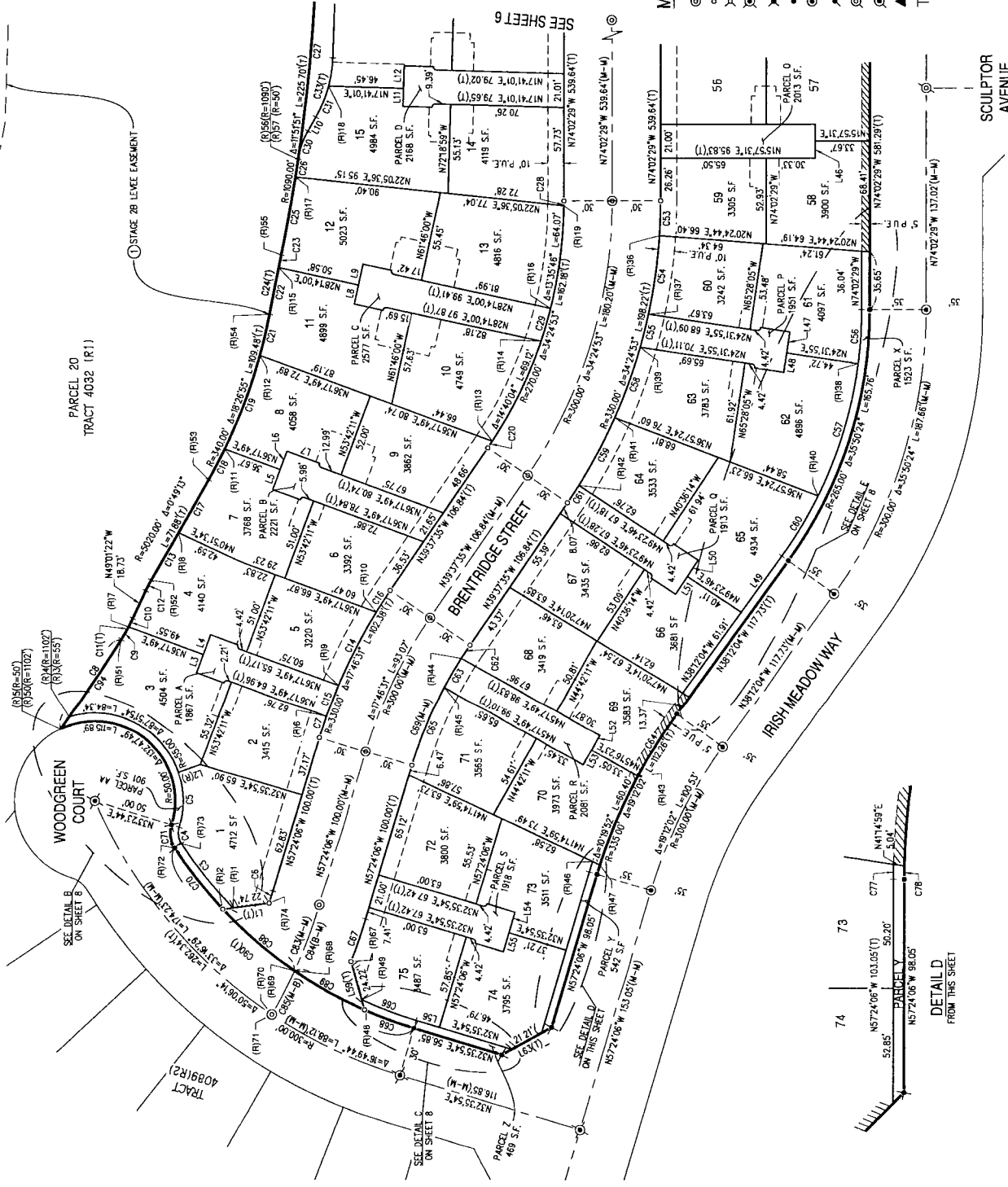


NOTES

- SEE SHEET 2 FOR REFERENCES, MARKINGS AND LEGEND.
- SEE SHEET 8 FOR DETAILS 'A' AND 'N' FOR DIMENSIONS OF PARCELS A THROUGH S, UNLESS OTHERWISE NOTED.
- SEE SHEETS 10 AND 11 FOR P.U.E. DIMENSIONS.
- SEE SHEET 7 FOR LINE AND CURVE TABLES.

MONUMENTATION NOTES

- ⊙ SET STANDARD CITY OF LATHROP MONUMENT WELL STAMPED "PLS 7788"
- SET 3/4" IRON PIPE WITH CAP STAMPED "PLS 7788"
- ⊗ 1.17" BRASS DISK STAMPED "PLS 7788", SET 1" ON PROPERTY LINE PROJECTION
- ⊗ FOUND MONUMENT PER (R2)
- ⊗ FOUND 3/4" IRON PIPE WITH PLASTIC PLUG "PLS 7788" PER (R2)
- ⊗ FOUND 3/4" IRON PIPE WITH PLASTIC PLUG "PLS 7788" PER (R1)
- ⊗ FOUND MONUMENT PER (R1)
- ⊗ FOUND 3/4" IRON PIPE WITH PLASTIC PLUG "PLS 7788" PER (R4)
- ⊗ FOUND MONUMENT PER (R3)
- ⊗ FOUND MONUMENT PER (R4)
- ▲ FOUND 2-1/2" BRASS DISK STAMPED "PLS 7788" PER (R1)
- T SET 5/8" x 24" REBAR W/ PLASTIC PLUG "PLS 7788" FOR ALL REAR LOT CORNERS (UNLESS OTHERWISE NOTED). SET 3/4" IRON PIPE "PLS 7788" FOR ALL FRONT LOT CORNERS.



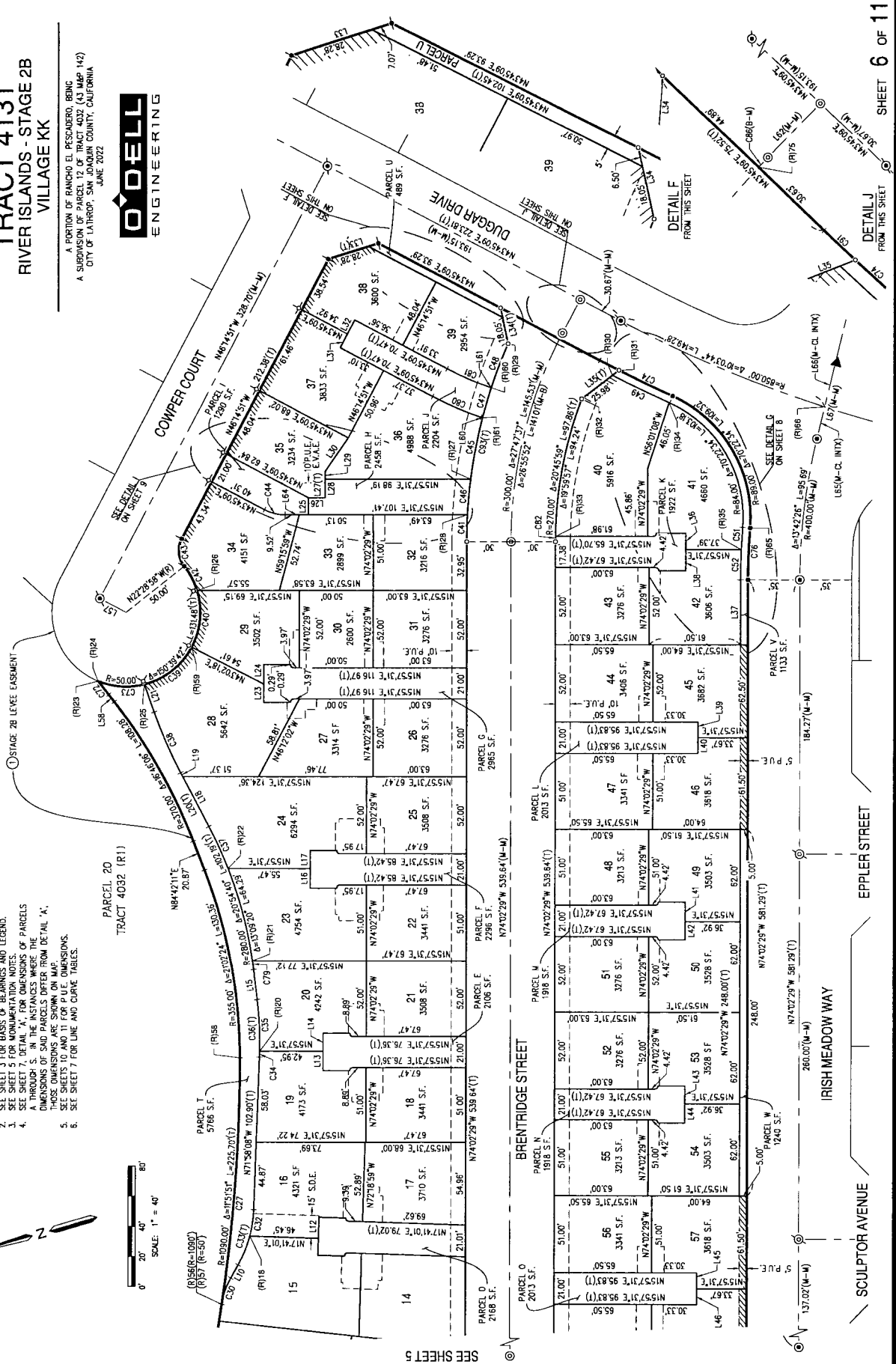
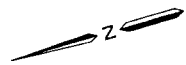
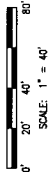
TRACT 4131 RIVER ISLANDS - STAGE 2B VILLAGE KK

A PORTION OF RANCHO EL PESCADOR, BEING
A SUBDIVISION OF PARCEL 12 OF TRACT 4032 (S.1486P.142)
CITY OF LAHORE, SAN DIEGO COUNTY, CALIFORNIA
JUNE 2022



NOTES

1. SEE SHEET 2 FOR REFERENCES.
2. SEE SHEET 3 FOR BASIS OF BEARINGS AND LEGEND.
3. SEE SHEET 3 FOR MONUMENTATION NOTES.
4. SEE SHEET 7, DETAIL 'A', FOR DIMENSIONS OF PARCELS A THROUGH S. IN THE INSTANCES WHERE THE DIMENSIONS ARE SHOWN OVER FROM DETAIL 'A', THESE DIMENSIONS ARE SHOWN FOR P.U.E. DIMENSIONS.
5. SEE SHEETS 10 AND 11 FOR P.U.E. DIMENSIONS.
6. SEE SHEET 7 FOR LINE AND CURVE TABLES.



SEE SHEET 5

TRACT 4131
RIVER ISLANDS - STAGE 2B
VILLAGE KK

A PORTION OF RANCHO EL PESQUERO, BEING
A SUBDIVISION OF PARCEL 12 OF TRACT 4032 (A.M.P. 142)
CITY OF LAHORE, SAN DIEGO COUNTY, CALIFORNIA
JUNE 2022



LINE AND CURVE TABLES FOR COURSES SHOWN ON SHEETS 5 AND 6 ONLY

LINE #	DIRECTION	LENGTH
L1	N08°48'31"E	28.98'
L2	N03°14'50"W	14.48'
L3	N53°42'11"W	12.13'
L4	N53°42'11"W	13.13'
L5	N53°42'11"W	11.54'
L6	N53°42'11"W	11.42'
L7	N47°40'29"W	17.72'
L8	N74°02'29"W	12.46'
L9	N81°46'00"W	5.26'
L10	N61°16'00"W	13.13'
L11	N72°18'44"W	11.25'
L12	N72°18'44"W	14.00'
L13	N74°02'29"W	13.13'
L14	N74°02'29"W	12.13'
L15	N80°58'11"W	20.34'
L16	N74°02'29"W	13.13'
L17	N74°02'29"W	12.13'
L18	N78°07'09"E	38.05'
L19	N78°07'09"E	2.79'
L20	N78°07'09"E	40.83'

LINE #	DIRECTION	LENGTH
L21	N68°23'57"E	19.83'
L22	N74°02'29"W	12.36'
L23	N74°02'29"W	13.22'
L24	N74°02'29"W	11.54'
L25	N74°02'29"W	10.50'
L26	N74°02'29"W	10.50'
L27	N65°26'05"W	13.13'
L28	N74°02'29"W	12.46'
L29	N74°02'29"W	5.26'
L30	N39°12'12"W	27.25'
L31	N46°14'51"W	10.50'
L32	N46°14'51"W	10.50'
L33	N07°14'51"W	35.36'
L34	N85°56'00"W	24.55'
L35	N21°32'41"W	31.52'
L36	N74°02'29"W	11.09'
L37	N74°02'29"W	43.72'
L38	N74°02'29"W	14.16'
L39	N74°02'29"W	10.50'
L40	N74°02'29"W	10.50'
L41	N74°02'29"W	13.13'

LINE #	DIRECTION	LENGTH
L42	N74°02'29"W	12.13'
L43	N74°02'29"W	12.13'
L44	N74°02'29"W	13.13'
L45	N74°02'29"W	10.50'
L46	N74°02'29"W	10.50'
L47	N65°26'05"W	13.13'
L48	N65°26'05"W	12.13'
L49	N38°12'04"W	42.85'
L50	N40°36'14"W	12.13'
L51	N40°36'14"W	13.13'
L52	N44°42'12"W	10.50'
L53	N44°42'12"W	10.50'
L54	N57°24'06"W	13.13'
L55	N57°24'06"W	12.13'
L56	N32°55'54"E	15.06'
L57	N43°45'59"E	20.00'
L58	N67°56'05"E	6.07'
L59	N89°54'08"W	30.74'
L60	N34°01'55"E	1.04'
L61	N34°01'55"E	0.43'

LINE #	DIRECTION	LENGTH
L62	N46°14'51"W	25.48'
L63	N122°40'5"W	35.36'
L64	N155°31"E	15.73'
L65	N60°20'02"W	21.95'
L66	N60°20'02"W	30.00'
L67	N60°20'02"W	51.95'

CURVE TABLE			
CURVE #	RADIUS	DELTA	LENGTH
C1	2.00'	90°00'00"	3.14'
C2	2.00'	90°00'00"	3.14'
C3	263.00'	110°58'	51.18'
C4	12.00'	0°50'38.11"	10.61'
C5	55.00'	36°38'34"	35.17'
C6	270.00'	1°39'43"	7.83'
C7	330.00'	2°25'46"	13.99'
C8	1102.00'	3°31'13"	67.71'
C9	120.00'	41°70'5"	8.97'
C10	120.00'	253°11"	6.04'
C11	120.00'	7°01'6"	15.02'
C12	80.00'	5°15'01"	7.33'
C13	5020.00'	0°23'14"	33.93'
C14	330.00'	8°55'38"	51.42'
C15	330.00'	3°38'49"	21.00'
C16	330.00'	2°46'17"	15.96'
C17	5020.00'	0°25'59"	37.95'
C18	340.00'	3°55'48"	21.34'
C19	340.00'	10°27'46"	62.09'
C20	270.00'	10°25'0"	4.94'

CURVE TABLE			
CURVE #	RADIUS	DELTA	LENGTH
C21	340.00'	4°23'21"	26.05'
C22	3315.00'	0°30'28"	29.37'
C23	3315.00'	0°28'27"	8.16'
C24	3315.00'	0°38'55"	37.53'
C25	1090.00'	2°33'28"	48.86'
C26	1090.00'	0°35'21"	11.21'
C27	1090.00'	8°43'02"	165.84'
C28	270.00'	0°30'03"	2.99'
C29	270.00'	4°28'10"	21.06'
C30	50.00'	21°50'9"	18.52'
C31	80.00'	14°52'42"	20.77'
C32	80.00'	12°46'11"	17.83'
C33	80.00'	27°58'53"	38.60'
C34	250.00'	0°55'11"	4.01'
C35	250.00'	8°04'53"	35.26'
C36	250.00'	9°00'03"	39.27'
C37	280.00'	6°23'16"	31.22'
C38	308.00'	8°16'46"	44.51'
C39	50.00'	47°51'03"	41.76'
C40	50.00'	44°57'51"	39.24'

RADIAL BEARINGS		
LINE #	DIRECTION	LENGTH
R1	S28°18'23"E	
R2	S27°30'27"E	
R3	S88°53'16"W	
R4	N51°11'47"E	
R5	S80°35'55"W	
R6	S35°01'40"W	
R7	N43°51'49"E	
R8	N45°50'25"E	
R9	S38°40'25"W	
R10	S47°36'07"W	
R11	N41°48'38"E	
R12	N31°20'52"E	
R13	N49°19'34"E	
R14	N34°39'00"E	
R15	S27°25'58"W	
R16	N30°11'20"E	
R17	N25°02'56"E	
R18	N30°48'03"E	
R19	N16°35'54"E	
R20	N17°06'42"E	

RADIAL BEARINGS		
LINE #	DIRECTION	LENGTH
R21	N7°39'45"E	
R22	N8°29'35"W	
R23	N22°44'23"W	
R24	S01°49'15"E	
R25	S88°16'55"E	
R26	N1°05'48"W	
R27	S23°18'48"W	
R28	S19°05'41"W	
R29	S38°41'12"W	
R30	S47°02'19"E	
R31	S87°11'38"E	
R32	N48°43'31"W	
R33	S16°43'34"W	
R34	S48°46'29"E	
R35	S18°36'17"W	
R36	N19°41'47"E	
R37	N26°11'16"E	
R38	N30°48'03"E	
R39	N31°51'05"E	
R40	N42°12'57"E	

RADIAL BEARINGS		
LINE #	DIRECTION	LENGTH
R41	N39°54'18"E	
R42	N48°07'48"E	
R43	S43°59'01"W	
R44	S48°16'29"W	
R45	S45°48'01"W	
R46	S33°38'09"W	
R47	S33°38'09"W	
R48	S02°26'18"E	
R49	S49°34'37"E	
R50	N51°40'07"E	
R51	N48°08'54"E	
R52	N48°13'38"E	
R53	N45°24'25"E	
R54	N28°57'31"E	
R55	N27°36'26"E	
R56	N24°27'37"E	
R57	S24°27'37"W	
R58	N15°44'35"E	
R59	N43°52'03"E	
R60	S34°11'55"W	

RADIAL BEARINGS		
LINE #	DIRECTION	LENGTH
R61	S30°33'01"W	
R62	S48°48'19"E	
R63	N49°48'19"W	
R64	N20°34'15"E	
R65	S20°34'15"W	
R66	S56°18'35"E	
R67	N97°23'11"E	
R68	S38°56'08"E	
R69	N40°50'15"E	
R70	N48°36'05"E	
R71	S40°34'22"E	
R72	S17°44'27"E	
R73	S17°44'27"E	
R74	N54°15'37"E	
R75	S42°53'29"W	

CURVE TABLE			
CURVE #	RADIUS	DELTA	LENGTH
C41	330.00'	3°08'09"	18.06'
C42	50.00'	2°23'08"	18.66'
C43	17.00'	66°14'06"	19.65'
C44	30.00'	27°47'37"	14.55'
C45	330.00'	7°16'13"	41.87'
C46	330.00'	41°10'27"	24.11'
C47	330.00'	3°38'54"	21.01'
C48	330.00'	5°20'17"	31.61'
C49	885.00'	2°44'09"	42.26'
C50	885.00'	0°01'51"	0.47'
C51	440.00'	1°57'58"	15.10'
C52	440.00'	2°38'46"	20.32'
C53	330.00'	3°44'16"	21.53'
C54	330.00'	8°39'39"	48.91'
C55	330.00'	3°39'49"	21.10'
C56	260.00'	7°21'25"	33.38'
C57	260.00'	18°54'00"	85.77'
C58	330.00'	8°03'13"	46.39'
C59	330.00'	8°13'26"	47.37'
C60	260.00'	9°34'59"	43.49'

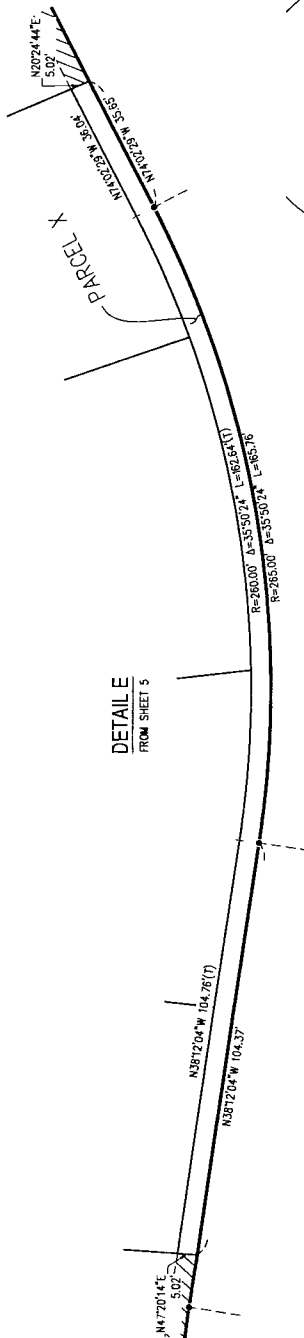
CURVE TABLE			
CURVE #	RADIUS	DELTA	LENGTH
C61	330.00'	2°14'41"	12.93'
C62	270.00'	2°05'55"	9.89'
C63	270.00'	4°27'28"	21.01'
C64	335.00'	7°48'54"	45.69'
C65	270.00'	11°13'07"	52.87'
C66	265.00'	7°49'29"	38.19'
C67	330.00'	4°47'17"	27.58'
C68	270.00'	6°55'48"	32.66'
C69	270.00'	17°48'31"	83.76'
C70	270.00'	10°16'00"	48.39'
C71	17.00'	50°38'11"	15.02'
C72	990.00'	0°40'28"	11.65'
C73	50.00'	36°27'40"	31.82'
C74	860.00'	2°36'41"	40.11'
C75	865.00'	2°46'44"	35.02'
C76	340.00'	1°00'00"	6.92'
C77	340.00'	10°15'15"	6.16'
C78	330.00'	12°04'	6.68'
C79	210.00'	9°43'13"	35.63'

CURVE TABLE			
CURVE #	RADIUS	DELTA	LENGTH
C81	189.00'	9°43'13"	32.06'
C82	270.00'	0°46'03"	3.62'
C83	300.00'	1°40'11"	73.32'
C84	300.00'	8°14'21"	43.14'
C85	300.00'	5°45'50"	30.18'
C86	300.00'	0°51'46"	4.52'
C87	1102.00'	0°28'20"	9.06'
C88	270.00'	12°25'42"	58.57'
C89	270.00'	10°32'09"	49.65'
C90	270.00'	4°09'39"	189.25'
C91	860.00'	0°58'47"	14.54'
C92	440.00'	4°36'44"	35.42'
C93	330.00'	2°34'44"	138.66'
C94	1102.00'	3°02'53"	58.63'

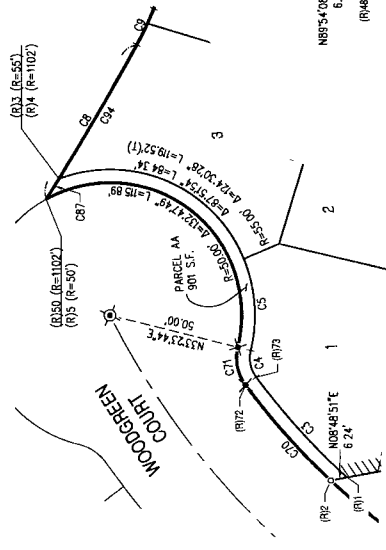
CURVE TABLE			
CURVE #	RADIUS	DELTA	LENGTH
C95	270.00'	12°25'42"	58.57'
C96	270.00'	10°32'09"	49.65'
C97	270.00'	4°09'39"	189.25'
C98	860.00'	0°58'47"	14.54'
C99	440.00'	4°36'44"	35.42'
C100	330.00'	2°34'44"	138.66'
C101	1102.00'	3°02'53"	58.63'

TRACT 4131
RIVER ISLANDS - STAGE 2B
VILLAGE KK

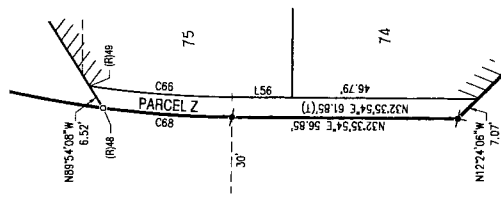
A PORTION OF RANCHO EL PESQUERO, BEING
 A SUBDIVISION OF PARCEL 12 OF TRACT 4032 (C.S. M&P 142)
 CITY OF LATHROP, SHERMAN COUNTY, CALIFORNIA
 JUNE 2022



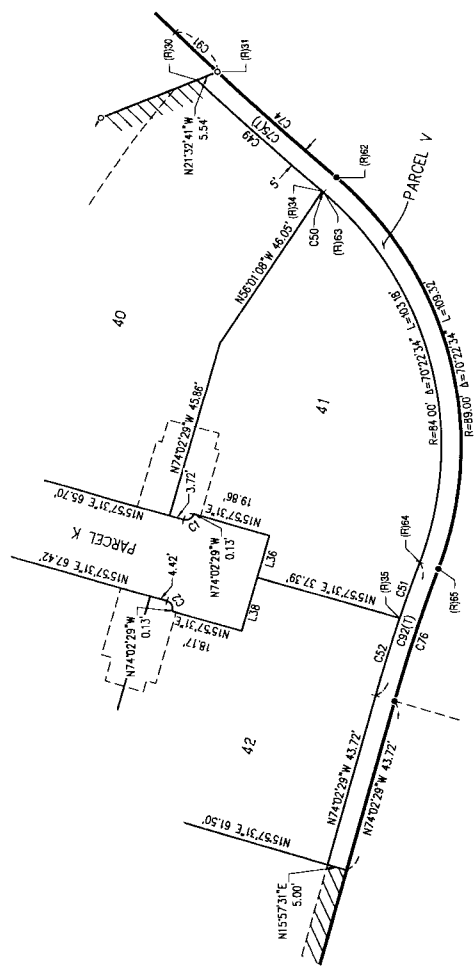
DETAIL E
 FROM SHEET 5



DETAIL B
 FROM SHEET 5



DETAIL C
 FROM SHEET 5



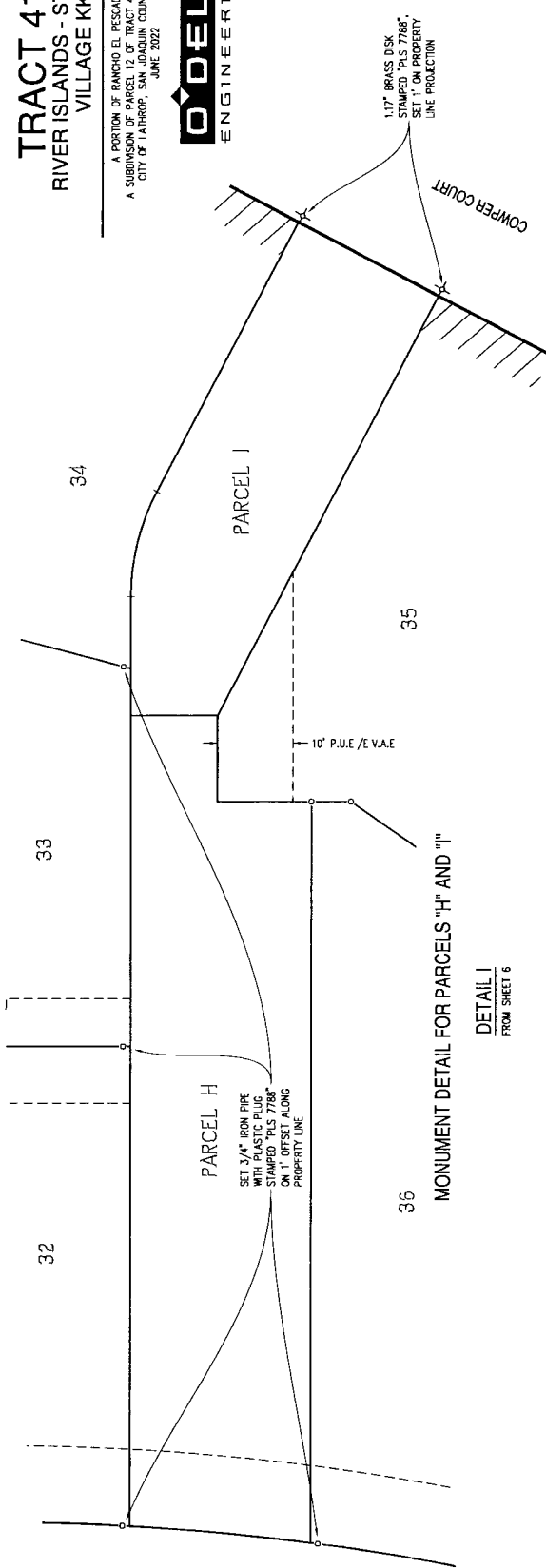
DETAIL G
 FROM SHEET 6

NOTES

1. SEE SHEET 7 FOR LINE AND CURVE TABLES.

TRACT 4131
RIVER ISLANDS - STAGE 2B
VILLAGE KK

A PORTION OF RANCHO EL PESCADERO, BEING
 A SUBDIVISION OF PARCEL 12 OF TRACT 4032 (43 MAP 1142)
 IN SAN DIEGO COUNTY, CALIFORNIA
 JUNE 2022



1.17" BRASS DISK
 STAMPED "PLS 7788",
 SET 1' ON PROPERTY
 LINE PROJECTION

COMPER COURT

PARCEL I

34

33

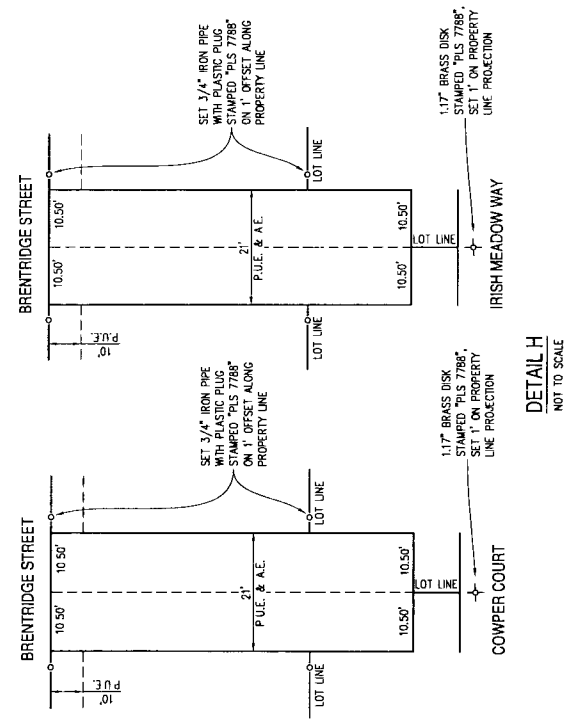
32

PARCEL H

SET 3/4" IRON PIPE
 WITH PLASTIC PLUG
 STAMPED "PLS 7788"
 ON 1' OFFSET ALONG
 PROPERTY LINE

36
 MONUMENT DETAIL FOR PARCELS "H" AND "I"

DETAIL I
 FROM SHEET 6



BRENTRIDGE STREET

BRENTRIDGE STREET

BRENTRIDGE STREET

SET 3/4" IRON PIPE
 WITH PLASTIC PLUG
 STAMPED "PLS 7788"
 ON 1' OFFSET ALONG
 PROPERTY LINE

SET 3/4" IRON PIPE
 WITH PLASTIC PLUG
 STAMPED "PLS 7788"
 ON 1' OFFSET ALONG
 PROPERTY LINE

SET 3/4" IRON PIPE
 WITH PLASTIC PLUG
 STAMPED "PLS 7788"
 ON 1' OFFSET ALONG
 PROPERTY LINE

DIMENSIONS OF PARCELS A THROUGH S,
 IN THE INSTANCES WHERE THE DIMENSIONS
 OF SAID PARCELS DIFFER FROM DETAIL "A",
 THOSE DIMENSIONS ARE SHOWN ON SHEETS 546.

1.17" BRASS DISK
 STAMPED "PLS 7788",
 SET 1' ON PROPERTY
 LINE PROJECTION

1.17" BRASS DISK
 STAMPED "PLS 7788",
 SET 1' ON PROPERTY
 LINE PROJECTION

1.17" BRASS DISK
 STAMPED "PLS 7788",
 SET 1' ON PROPERTY
 LINE PROJECTION

SET 3/4" IRON PIPE
 WITH PLASTIC PLUG
 STAMPED "PLS 7788"
 ON 1' OFFSET ALONG
 PROPERTY LINE

DETAIL H
 NOT TO SCALE

DETAIL A
 NOT TO SCALE

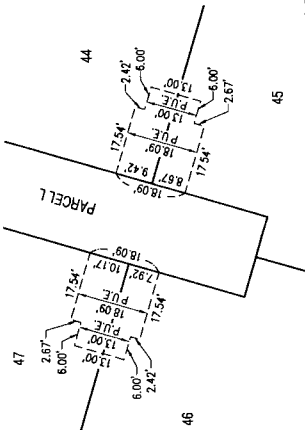
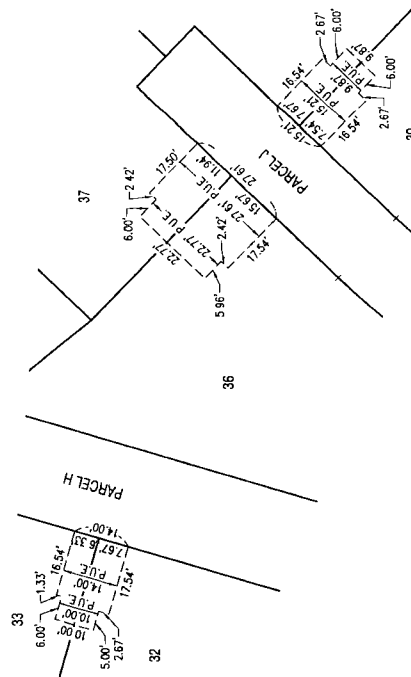
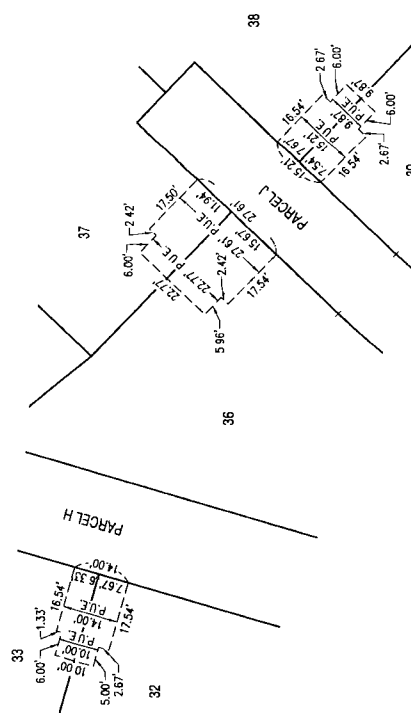
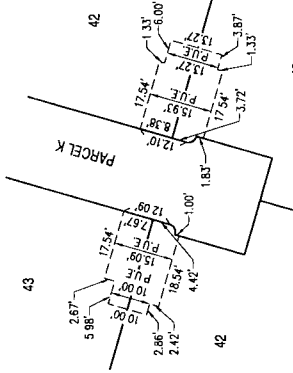
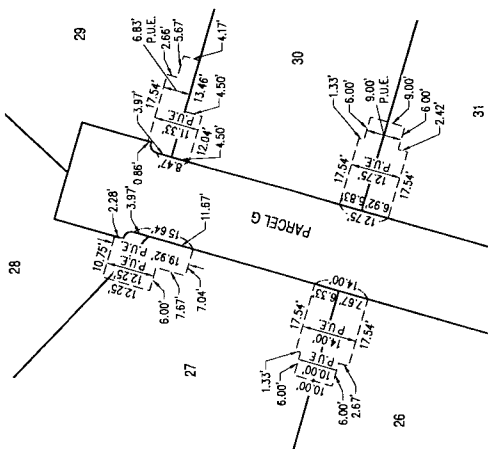
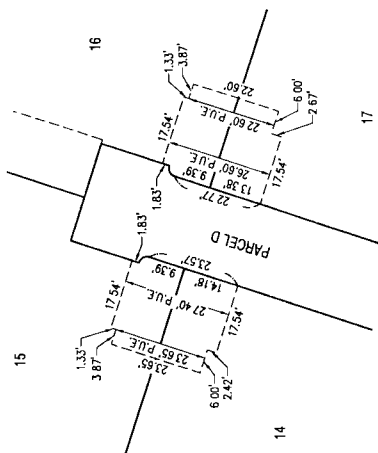
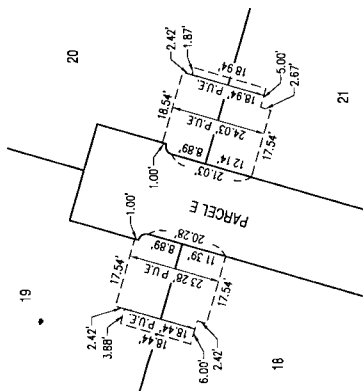
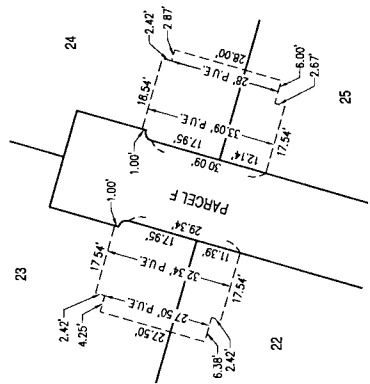
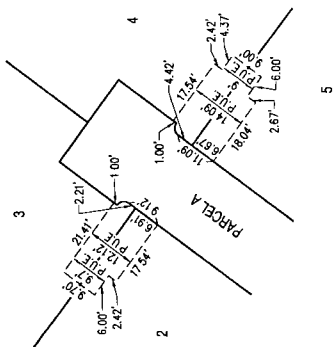
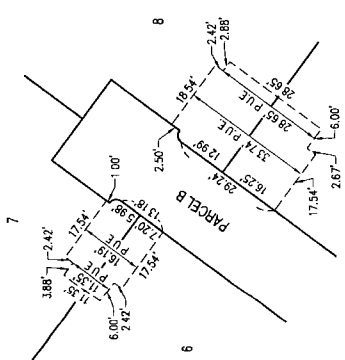
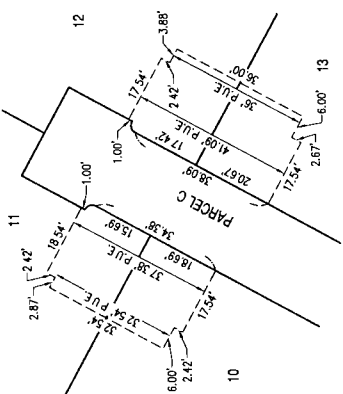
NOTES

1. ALL LINES SHOWN IN "DETAIL A" and "DETAIL H" ARE PERPENDICULAR

MONUMENT DETAILS FOR ACCESS PARCELS

TRACT 4131 RIVER ISLANDS - STAGE 2B VILLAGE KK

A PORTION OF RANCHO EL PESADERO, BEING
A SUBDIVISION OF PARCEL 12 OF TRACT 4032 (43 MAP 142)
CITY OF LAHORE, SAN JOAQUIN COUNTY, CALIFORNIA
JUNE 2022



NOTES

1. ALL LINES SHOWN IN P.U.E.s ARE PERPENDICULAR.

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ITEM 4.12

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

ITEM: **ADOPT 2022 ADEQUATE PROGRESS FINDING TOWARD PROVISION OF 200-YEAR URBAN LEVEL OF FLOOD PROTECTION FOR ISLAND RECLAMATION DISTRICT 2062 (RIVER ISLANDS PHASES 1 AND 2)**

RECOMMENDATION: **Adopt Resolution Adopting 2022 Adequate Progress Findings toward providing a 200-Year Urban Level of Flood Protection in Phases 1 and 2 Levees of Island Reclamation District 2062 by the Year 2025, Acting as the Land Use Agency**

SUMMARY:

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. Starting on July 2, 2016, prior to approving discretionary land use decisions for nonresidential projects, and prior to approving ministerial land use decisions (building permits) for new residential buildings, land use agencies are required to make a Finding of Adequate Progress toward provision of Urban Level Flood Protection (ULOP) 200-year flood protection.

City Council has adopted a series of Adequate Progress Finding Reports (APR) towards the 200-year ULOP within Reclamation District 2062 (June 20, 2016, June 5, 2017, July 9, 2018, July 8, 2019, October 12, 2020, and July 12, 2021).

The 2022 APR (Exhibit A of Attachment C) for Phase 1 and 2 of River Islands will allow the City of Lathrop to continue to issue discretionary permits to commercial uses, and ministerial permits (building permits) for new residential homes through December 2023 subject to ongoing validation of that finding.

BACKGROUND:

The California Department of Water Resources (DWR) developed technical and procedural criteria in response to requirements outlined in the Central Valley Flood Protection Act of 2008, enacted by SB5 in 2007 and amended by subsequent legislation (2007 California Flood Legislation). DWR developed the ULDC and ULOP criteria to assist affected cities and counties within the Sacramento-San Joaquin Valley, in making the findings related to an ULOP before approving certain land use entitlements in accordance with the 2007 California Flood Legislation.

JULY 11, 2022 CITY COUNCIL REGULAR MEETING**ADOPT 2022 ADEQUATE PROGRESS FINDING TOWARD PROVISION OF 200-YEAR URBAN LEVEL OF FLOOD PROTECTION FOR ISLAND RECLAMATION DISTRICT 2062 (RIVER ISLANDS PHASES 1 AND 2)**

The levees constructed for Phase 1 and Phase 2 of River Islands by RD 2062 meet the updated ULDC standards adopted by DWR in May 2012. With the Letter of Map Revision ("LOMR") for Phase 2 levees, along with additional internal drainage improvements by RD 2062, it is expected that all of River Islands will have achieved the ULOP by 2024.

In May 2022, MBK Engineers, the District Engineer for RD 2062, prepared the "River Islands at Lathrop Phase 1 + 2 Areas Report of Adequate Progress Towards Urban Level of Flood Protection Annual Report" or simply "Adequate Progress Report" ("2022 APR"). The 2022 APR serves as a strategic plan describing and outlining the steps that the RD 2062 and the City as the land use authority will use to ultimately implement 200- year levee improvements for Phase 1 and 2. RD 2062 Board of Trustees, acting as the Local Flood Management Agency, approved the 2022 Annual Report (Exhibit A of Attachment C).

One of the ongoing requirements is to annually report to the Central Valley Flood Protection Board on the efforts in working toward completion of the flood protection system. RD 2062 has provided this report (Attachment D) to CVFPB on behalf of the District and the City.

The River Islands Phase 2 Levee Project construction is complete. The Phase 2 levee supersedes the need for the interior portions of the Phase 1 levee, and so portions of that levee have been removed. The May 2022 APR describes the final steps needed to achieve ULOP, including:

- Preparation of deeds and the transfer of real estate rights (easements) to RD 2062 for the Phase 2 levees.
- Progress on Scour Prevention Projects, including evaluation of the potential for erosion and scour failure of the Old River and Paradise Cut Levees, caused by failure of the Old River or Paradise Cut Levee, as well as a separate analysis for the erosion and scour failure of the Cross Levee, due to its proximity to the UPRR embankment. These evaluations initially indicated that six "check dams" are required to address the scour potential. Completion of this analysis and required permitting from the Central Valley Flood Protection Board (CVFPB) for an encroachment permit to construct the check dams is expected by 2023. It is expected the check dam construction would be completed in 2024.
- Seepage analyses associated with the Paradise Cut Setback Levee indicated that underseepage mitigation will be necessary to achieve 200-year level of flood protection. A line of relief wells is proposed between the Paradise Cut Setback Levee and the Main Drain between approximate levee stations 46+00 to 71+00 to intercept flow during high water events and reduce the exit gradient within the Main Drain. Final design of the relief wells is expected in 2022, with construction expected in 2023.
- Completion of the RD 2062 Operation and Maintenance (O&M) Manual Modernization Project is expected after the construction of the scour prevention projects are complete, scheduled in 2024.

CITY MANAGER'S REPORT **PAGE 3**
JULY 11, 2022 CITY COUNCIL REGULAR MEETING
ADOPT 2022 ADEQUATE PROGRESS FINDING TOWARD PROVISION OF 200-
YEAR URBAN LEVEL OF FLOOD PROTECTION FOR ISLAND RECLAMATION
DISTRICT 2062 (RIVER ISLANDS PHASES 1 AND 2)

REASON FOR RECOMMENDATION:

Approval of the 2022 Annual Adequate Progress Report Update for a 200-Year ULOP for the RD 2062 (River Islands Phase 1 and 2) Area, and submission by RD 2062 of this report to the CVFPB (Attachment D), allows the City of Lathrop, as a Land Use Agency, to rely on the prior findings of Adequate Progress. This will then allow the City of Lathrop to continue to issue within the RD 2062 area, discretionary permits to commercial and ministerial permits (building permits) for new residential homes while RD 2062 continues to make progress toward establishing ULOP 200-year flood protection through December 2024.

FISCAL IMPACT:

There is no budget impact to the City as to date, all technical reports and studies have been funded by RD 2062 and River Islands at costs in excess of \$2 million. This includes City staff time to review these documents.

ATTACHMENTS:

- A. Resolution Adopting 2022 Adequate Progress Findings toward providing a 200-Year Urban Level of Flood Protection in Phases 1 and 2 Levees of Island Reclamation District 2062 by the Year 2025, Acting as the Land Use Agency
- B. Vicinity Map of River Islands Levee System
- C. Letter from RD 2062 to the City of Lathrop, as the Local Flood Management Agency dated, June 10, 2022, including;
 - o River Islands at Lathrop Phase 1+2 Areas Report of Adequate Progress Towards Urban Level of Flood Protection dated May 2022
- D. Draft Letter from RD 2062 to the CVFPB providing required notification of the Adequate Progress Finding

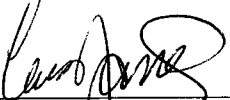
CITY MANAGER'S REPORT **PAGE 4**
JULY 11, 2022 CITY COUNCIL REGULAR MEETING
ADOPT 2022 ADEQUATE PROGRESS FINDING TOWARD PROVISION OF 200-
YEAR URBAN LEVEL OF FLOOD PROTECTION FOR ISLAND RECLAMATION
DISTRICT 2062 (RIVER ISLANDS PHASES 1 AND 2)

APPROVALS



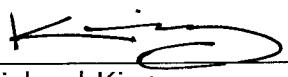
Brad Taylor
City Engineer

6/15/2022
Date



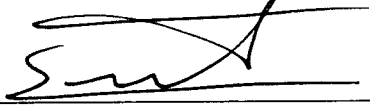
Carl James
Finance Director

6/29/2022
Date




Michael King
Assistant City Manager

6-22-2022
Date



Salvador Navarrete
City Attorney

6-16-2022
Date



Stephen J. Salvatore
City Manager

7-5-22
Date

RESOLUTION NO. 22-

A RESOLUTION OF THE CITY OF LATHROP ADOPTING 2022 ADEQUATE PROGRESS FINDINGS TOWARD PROVIDING A 200-YEAR URBAN LEVEL OF FLOOD PROTECTION IN PHASES 1 AND 2 LEVEES OF ISLAND RECLAMATION DISTRICT 2062 BY THE YEAR 2025, ACTING AS THE LAND USE AGENCY

WHEREAS, California Senate Bill 5 (SB5), passed in 2007 and later amended by various bills, requires the State to develop and adopt a comprehensive Central Valley Flood Protection Plan (CVFPP), which was approved by the Central Valley Flood Protection Board (CVFPB) in June 2012; and

WHEREAS, SB5 also required all cities and counties in the Central Valley to incorporate the CVFPP into their general plans by July 2, 2015 and into their zoning ordinances by July 2, 2016, and both actions were completed by Lathrop within the deadlines; and

WHEREAS, SB5 restricted development beyond July 2, 2016 unless the land use agency makes a finding related to an Urban Level of Flood Protection (ULOP), a 200-year level of flood protection; and

WHEREAS, on June 20, 2016, June 5, 2017, July 9, 2018, July 8, 2019, July 13, 2020, and July 12, 2021 the City Council approved an Adequate Progressing Finding Report (APF) toward provision of 200-year ULOP in Island Reclamation District 2062 ("RD 2062"); and

WHEREAS, RD 2062, as the local maintenance agency for the levee system associated with the River Islands at Lathrop project, has provided the City documentation for the 2022 APR conformation with SB5 which allows development to continue within the River Islands at Lathrop Phase 1 and 2 Areas; and

WHEREAS, RD 2062 will transmit a letter to CVFPB for the 2022 APF report update for ULOP should the Council adopt this resolution and approve the 2022 APR; and

WHEREAS, pursuant to Government Code Section 65962, approval of the 2022 APF with the passage of this resolution by the City as the local land use agency, will allow the City to approve discretionary and ministerial permits within the River Islands at Lathrop Phase 1 and 2 Areas; and

WHEREAS, this 2022 APF is based on substantial evidence in the record, including the 2022 Annual Report of Progress provided by RD 2062 as drafted by its District Engineer, included as Attachment C to the July 11, 2022 City Manager's Report and incorporated herein.

NOW, THEREFORE, BE IT RESOLVED, that the City Council of the City of Lathrop, acting as the Land Use Agency as defined by State law, hereby adopts this Adequate Progress Finding pursuant to California Government Code Section 65962 based on substantial evidence in the record, including Attachment C to the July 11, 2022 City Manager's Report, that adequate progress towards providing a 200-year Urban Level of Flood Protection by the year 2025 for the River Islands at Lathrop Phase 1 and 2 is being made.

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

AYES:

NOES:

ABSTAIN:

ABSENT:

Sonny Dhaliwal, Mayor

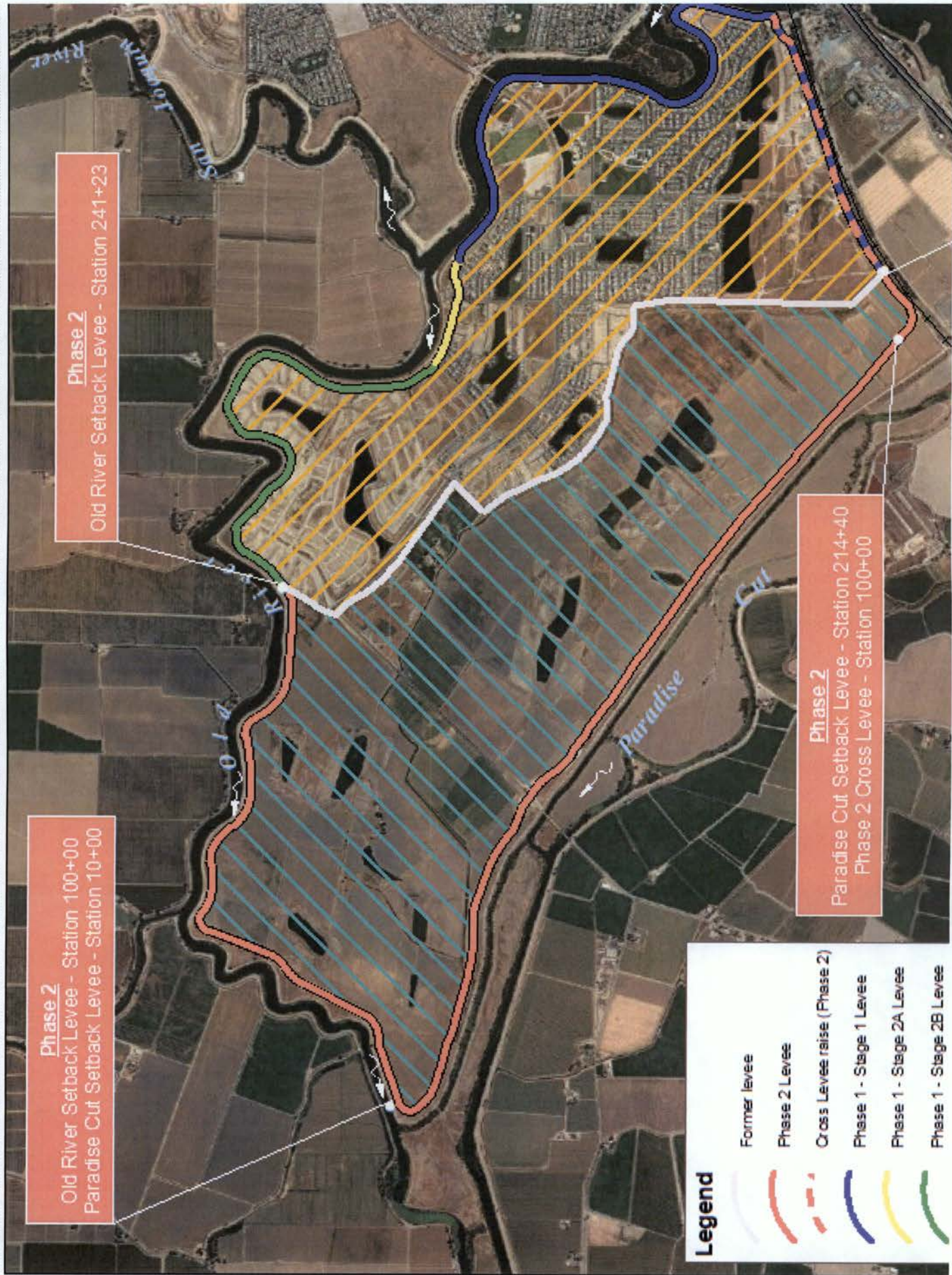
ATTEST:

Teresa Vargas, City Clerk

APPROVED AS TO FORM:



Salvador Navarrete, City Attorney



ISLAND RECLAMATION DISTRICT No. 2062

STEWART TRACT – SAN JOAQUIN COUNTY

73 W. Stewart Road

LATHROP, CALIFORNIA 95330

TEL: (209) 879-7900

June 10, 2022

Mr. Glenn Gebhardt, City Engineer
City of Lathrop
390 Towne Center Drive
Lathrop, CA 95330

Re: Adequate Progress Finding for Phases 1 and 2 – River Islands at Lathrop

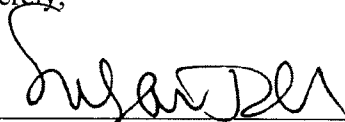
Dear Glenn,

At its June 1, 2022 special meeting, the Island Reclamation District 2062 Board of Trustees (RD 2062) unanimously adopted Resolution 22-1, approving the “*River Islands at Lathrop Phase 1 + 2 Areas Report Of Adequate Progress Towards Urban Level Of Flood Protection Annual Report* (“2022 Annual Report”) and directed the President to provide the Annual Report to the City for adoption of an Adequate Progress Finding (“APF”).

Substantial evidence is provided in the Annual Report that meets California Government Code Section 65007(a). This includes the required Engineer’s Report, prepared by a Professional Civil Engineer registered in California to document the data and analyses for demonstrating that the development project and proposed subdivision will have an urban level of flood protection at the time when the flood protection system is completed. The Engineer’s Report, drafted by MBK Engineers as the District Engineer, fulfills this requirement and is included in the Annual Report. The District and River Islands continues to improve the urban levee system within RD 2062, with only ancillary improvements and actions required to meet the ULOP Criteria.

The Annual Report is enclosed with this letter for your review and the City Council’s adoption at their next available meeting.

Sincerely,



SUSAN DELL’OSSO
President, RD 2062

Encl.: 2022 Annual Report – Phases 1 and 2 Levees

cc: Brad Taylor, Land Development Manager

ISLAND RECLAMATION DISTRICT NO. 2062

RESOLUTION NO. 22-1

A RESOLUTION OF THE BOARD OF TRUSTEES OF ISLAND RECLAMATION DISTRICT NO. 2062 RECOMMENDING THE ADOPTION OF ADEQUATE PROGRESS FINDINGS TOWARD PROVIDING A 200-YEAR URBAN LEVEL OF FLOOD PROTECTION IN PHASES 1 AND 2 LEVEES OF RECLAMATION DISTRICT 2062 BY THE YEAR 2025

WHEREAS, California Senate Bill 5 (SB5), passed in 2007 and later amended by various bills, requires the State to develop and adopt a comprehensive Central Valley Flood Protection Plan (CVFPP), which was approved by the Central Valley Flood Protection Board (CVFPB) in June 2012; and

WHEREAS, SB5 also required all cities and counties in the Central Valley to incorporate the CVFPP into their general plans by July 2, 2015 and into their zoning ordinances by July 2, 2016, and both actions were completed by Lathrop within the deadlines; and

WHEREAS, SB5 restricted development beyond July 2, 2016 unless the land use agency makes a finding related to an Urban Level of Flood Protection (ULOP), a 200-year level of flood protection; and

WHEREAS, Island Reclamation District 2062 (“RD 2062”), as the local maintenance agency for the levee system associated with the River Islands at Lathrop Phases 1 and 2, is required to provide documentation to the City for its adequate progress findings made in conformation with SB5 and related State law, which will allow continued development to occur within the River Islands at Lathrop Phase 1 and Phase 2 Areas; and

WHEREAS, the District Engineer, MBK Engineers, has prepared a “River Islands at Lathrop Phases 1 and 2 Areas Report of Adequate Progress Towards Urban Level of Flood Protection Annual Report dated June 2022” or “Annual Adequate Progress Report”, attached hereto and incorporated herein as Exhibit “A”, that indicates the continued adequate progress by the District pursuant to Government Code Section 65962; and

WHEREAS, the District wishes to take action to provide the City of Lathrop as the local land use agency as defined by State law, the Annual Adequate Progress Report, which if adopted by the City, will allow the City to continue to approve discretionary and ministerial permits within the River Islands at Lathrop Phase 1 and 2 Areas.

NOW, THEREFORE, BE IT RESOLVED, that the Board of Trustees of Island Reclamation District No. 2062, acting as the Local Maintenance Agency as defined by State law, based upon the evidence presented, FINDS, DETERMINES, DECLARES AND RESOLVES each of the following:

Section 1. Incorporation of Recitals. The Recitals are hereby incorporated in full as set forth above.

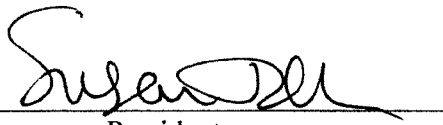
Section 2. *Acceptance of Annual Progress Report.* The Board of Trustees hereby finds that the Annual Adequate Progress Report, as included herein as Exhibit "A", is complete and correct and hereby accepts its findings.

Section 3. *Official Actions.* The President is authorized to transmit the Annual Adequate Progress Report to the City of Lathrop, with correspondence largely in conformance with that attached and incorporated herein as Exhibit "B" and, if accepted and approved by the City of Lathrop City Council, transmit the Annual Adequate Progress Report to the Central Valley Flood Protection Board largely in conformance with that attached and incorporated herein as Exhibit "C".

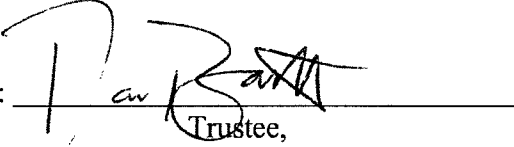
Section 4. *Effective Date.* This Resolution shall take effect immediately upon its adoption by the Board of Trustees.

* * * * *

PASSED, APPROVED AND ADOPTED this 1st day of June 2022.

By: 
President,
Island Reclamation District No. 2062

ATTEST:

By: 
Trustee,
Island Reclamation District No. 2062

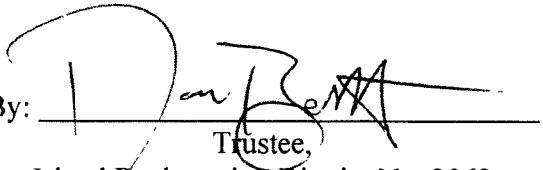
I, Ramon Batista, Trustee of Island Reclamation District No. 2062, do hereby certify that the following resolution was duly passed and adopted by the Board of Trustees of Island Reclamation District No. 2062, at a special, emergency meeting thereof held on the 1st day of June 2022.

AYES: Trustee: DELL'OSSO, SCOTT, BATISTA

NOES: Trustee:

ABSENT: Trustee:

ABSTAINED: Trustee:

By: 
Trustee,
Island Reclamation District No. 2062

RD 2062



RIVER ISLANDS AT LATHROP PHASE 1 + 2 AREAS

REPORT OF ADEQUATE PROGRESS TOWARDS URBAN LEVEL OF FLOOD PROTECTION

ANNUAL REPORT

MAY 2022

Prepared by:

MBK 
ENGINEERS
455 University Avenue, Suite 100
Sacramento, California 95825

PURPOSE

Beginning in 2016 and continuing through 2020, the City of Lathrop adopted a finding of adequate progress (APF) toward an Urban Level of Flood Protection (ULOP) for the River Islands at Lathrop, Phase 1 urban area, and in 2020 adopted an APF for the Phase 2 urban area, both protected by the RD 2062 levees. When a local land use agency makes an APF, as described in the *Urban Level of Flood Protection Criteria* (ULOP Criteria), issued by the Department of Water Resources in 2013, Government Code Section 65007 (a) (5) requires the Local Flood Management Agency annually report to the Central Valley Flood Protection Board (CVFPB) on the progress toward the completion of the flood protection system. This report serves as that Annual Report for 2022. As required by the ULOP Criteria, this report will be made publicly available at www.ci.lathrop.ca.us.

RD 2062 is the local flood management agency. This report has been prepared by RD 2062's District Engineer, MBK Engineers.

ADEQUATE PROGRESS FINDING

The City of Lathrop's APFs were based on several supporting documents including:

- RD 2062's March 2016 *River Islands at Lathrop Stage 1 Levee System, Urban Level of Flood Protection Engineer's Report*;
- RD 2062's January 2017 *River Islands at Lathrop Stage 2A and 2B Levees, Adequate Progress Towards an Urban Level of Flood Protection Engineer's Report*;
- RD 2062's February 2017 *River Islands at Lathrop, Phase 1 Area, Report of Adequate Progress towards an Urban Level of Flood Protection (APF Report)*;
- RD 2062's August 2020 *River Islands at Lathrop Phase 2 Levee, Adequate Progress Towards an Urban Level of Flood Protection Engineer's Report*; and
- RD 2062's August 2021 *River Islands at Lathrop Phase 2, Report of Adequate Progress Towards an Urban Level of Flood Protection*.

These documents collectively describe an attainable, reasonable approach toward providing an urban level of flood protection for the River Islands at Lathrop, Phase 1 and Phase 2 Areas by 2025. Specifically, these documents describe the levee system and the urban area it protects; provide substantial evidence, including data and references, demonstrating the levee system will provide an urban level of flood protection; and the scope, schedule, cost and identified sources of funding and their expected timing to provide an urban level of flood protection. The Engineer's Reports and APF Reports are hereby incorporated by reference.

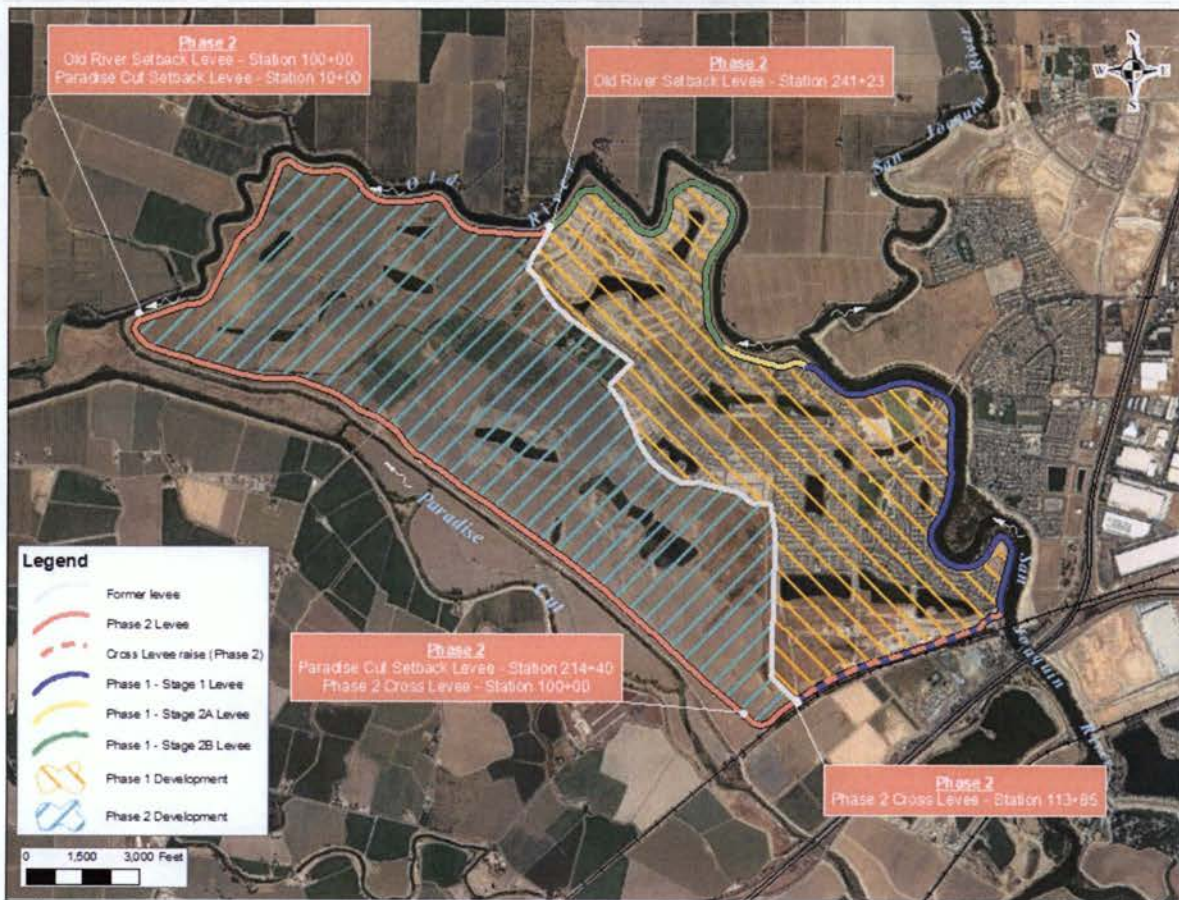
Pursuant to DWR's ULOP Criteria, a finding based on adequate progress has an effective period of 10 years or until the finding is superseded, whichever is sooner, provided that the adequate progress requirements per California Government Code Section 65007(a) are met. Based upon this criterion, the finding made by the City of Lathrop based upon the APF is valid until December 31, 2025,¹ so long as the requirements of Government Code §65007(a) are met by RD 2062, the local flood management agency.

¹ Pursuant to Government Code Sections 65865.5, 65962, and 66474.5, for area protected by SPFC levees, an urban level of flood protection shall be achieved by 2025, therefore, after 2025, a local agency can no longer rely on findings of adequate progress after 2025 for an area protected by SPFC levees.



CURRENT URBAN LEVEE SYSTEM

As described in the reports listed above, River Islands at Lathrop has built the urban levee system in phases. For each new phase of work, a new ring levee was designed and constructed to join with the previous phase. Thus, with each new ring levee, the resulting interior levees were removed, and a larger ring levee was formed. The current levee configuration for the River Islands at Lathrop Phase 1 and 2 Areas is shown below. This figure reflects the construction and connection of the Phase 2 levee with the Phase 1 levees (at one end with the Phase 1, Stage 2B levee, and at the other end with the Phase 1, Cross levee). The Phase 2 levee supersedes the need for the interior portions of the Phase 1 levee, and these portions are identified as "Former levee" in the figure.



PROGRESS

The Phase 1 APF Report identified two construction projects as being necessary to provide an urban level of flood protection to the Phase 1 Area: the River Islands Stage 2B Levee Project (Stage 2B Levee Project) and the scour prevention projects. The Stage 2B Levee Project was completed as reported in the 2018 annual report.

Two construction projects were also identified as being necessary to provide an urban level of flood protection to the Phase 2 Area in the Phase 2 APR Report: a scour prevention project, similar to that required for Phase 1, and installation of relief wells.

Finally, both the Phase 1 and Phase 2APF Reports identified non-structural actions required for certification of the levee system.

For simplicity and clarity, and because the Phase 1 levees and Phase 2 levee now protect a single and common urban area, this report and future reports will consolidate the required actions to provide a 200-year level of flood protection to the River Islands at Lathrop urban area. The status of these actions is described below.

SCOUR PREVENTION PROJECTS

As part of the IPE review of the Phase 1 substantial evidence record, the IPE requested that River Islands evaluate the potential for erosion and scour failure of the new urban levees caused by failure of other embankments (i.e., the federal perimeter project levees and the UPRR embankment).

Initial evaluation and design of the scour prevention projects was completed in 2020 and includes a series of landside fill embankments, i.e. “check dams”, located between the Phase 1 and 2 levees and the Federal Project levees. The check dams will reduce the exposure time to erosive hydraulic shear stress on the interior levees in the event of breach of the Federal Project levee and/or the UPRR embankment. Additional and advanced engineering and design, using higher resolution hydraulic inputs and more robust scour evaluation tools, began in 2021 and was completed in early 2022. Independent review of the final design, and follow-up environmental clearances are underway. River Islands anticipates submitting a revised permit application to reflect the design changes and environmental evaluations in summer 2022.

Schedule

The schedule for this action has changed since last year. Construction was expected to occur in 2022; however, due to design changes, and the need to revise the permit, construction is now scheduled for 2023.

ACTION	ESTIMATED START	ESTIMATED COMPLETION
Scour Prevention Project – Old River & Paradise Cut – Design and Permitting	<i>Ongoing</i>	2023
Scour Prevention Project - Old River & Paradise Cut - Construction	2023	2024
Scour Prevention Project - UPRR – Design and Permitting	<i>Ongoing</i>	2023
Scour Prevention Project – UPRR - Construction	2023	2024
Note: Bold indicates a change in schedule.		

Costs and Expenditures

The estimated cost to construct the six check dams was \$75,000 in 2021. This estimate will need to be updated once the design and permitting are final. The scour prevention projects will be funded by RID.



Delays and Changes

As described above, due to design changes, the need for additional environmental clearances, and the need to revise the permit application, construction has been delayed to 2023. Design is nearing completion and revised permitting documenting will be submitted in summer 2023. Permitting is expected to take at least 6-9 months. The levee system is still on target for being certified for 200-year level of flood protection by 2025. There have been no significant changes to the project's approach.

PHASE 2 RELIEF WELLS

As part of the design of the Phase 2 levee, seepage analyses associated with the Paradise Cut Setback Levee indicated that underseepage mitigation will be necessary to achieve 200-year level of flood protection. A line of relief wells is proposed between the Paradise Cut Setback Levee and the Main Drain between approximate levee stations 46+00 to 71+00 to intercept flow during high water events and reduce the exit gradient within the Main Drain. Final design of the relief wells is in progress.

Schedule

The schedule identified in the 2021 APF Report identified schedule delays for design. Relief well design is in progress and expected to be complete in 2022. Additionally, construction/installation of the relief wells is scheduled for 2022.

ACTION	ESTIMATED START	ESTIMATED COMPLETION
Phase 2 Relief Wells - Design	<i>Ongoing</i>	2022
Phase 2 Relief Wells - Construction	2023	2023
Note: Bold indicates a change in schedule.		

Costs and Expenditures

The relief wells were estimated to cost \$50,000 in 2021. This estimate will need to be updated once final design is complete, and will be funded by RID.

Delays and Changes

The design of the relief wells was identified as being delayed in the 2021 APF in order to perform additional engineering and design. This design delay will push construction of the relief wells to 2023. No additional delays to the schedule have been identified and the levee system is still on target for being certified for 200-year level of flood protection by 2025. There have been no significant changes to the project's approach.

RD 2062 O&M MODERNIZATION AND RIGHT-OF-WAY

The ULDC provides requirements to support a modern levee program. This includes ensuring robust operations and maintenance (O&M) practices and procedures and appropriate right-of-way are in place for urban levees. The scope identified in the APF Report remains the same and progress continues to be made. River Islands has granted easements to RD 2062 for the entire embankment, 20 feet landward of the landside toes, and 15 feet waterward of the waterside toes for the Stage 1 levees in 2016 and the



Stage 2A and Stage 2B levees in 2018. River Islands is currently in the process of granting easements to RD 2062 for Phase 2 levee.

Schedule

The schedule for this action has not changed since the last report. A new O&M Manual for the levee system continues to be developed while the Phase 1 and 2 levees are modified (i.e., levees are built and removed, features are added). Completion of the effort is expected after the construction of the scour prevention projects, scheduled in 2024. Easements to RD 2062 for Phase 2 will be recorded later this year.

ACTION	ESTIMATED START	ESTIMATED COMPLETION
RD 2062 O&M Modernization	<i>Ongoing</i>	2024
RD 2062 Transfer of Real Estate Rights for Phase 2 Levee	<i>Ongoing</i>	2022

Costs and Expenditures

Progress on the RD 2062 O&M Modernization effort and is not being tracked by costs and expenditures, but instead through production of deliverables such as technical memoranda, updated O&M Manual chapters, plans, etc. A high-level cost estimate for performing the work is \$25,000. RD 2062 will accomplish these tasks using funds obtained through its annual assessment and/or through funds provided by RID.

Delays and Changes

There have been no significant delays in developing a new O&M Manual and program for the levee system, nor were there any significant changes to the project’s approach. However, as described above, the O&M modernization will continue to progress until after construction of the scour prevention projects, representing the last construction efforts for urban area.

CONCLUSION

RD 2062 continues to make progress towards providing an urban level of flood protection to the River Islands combined Phase 1 and Phase 2 Areas by 2025. RD 2062 will continue to make progress and report on this progress annually. The next annual report will be submitted in June 2023 unless the entirety of levee improvements for River Islands (Phases 1 and 2) are complete and an Engineer’s Report and other support documentation will be provided in support of the ULOP.



ISLAND RECLAMATION DISTRICT No. 2062

STEWART TRACT – SAN JOAQUIN COUNTY

73 W. Stewart Road

LATHROP, CALIFORNIA 95330

TEL: (209) 879-7900

July 12, 2022

Ms. Leslie Gallagher, Executive Officer
Central Valley Flood Protection Board
3310 El Camino Avenue, Suite 170
Sacramento, CA 95821

Re: Annual Report of Progress - River Islands at Lathrop Phase 1 and Phase 2 Areas,
Lathrop, CA

On July 11, 2022, the City of Lathrop City Council adopted a resolution making an Adequate Progress Finding for the River Islands at Lathrop Phase 1 Area and Phase 2 Area, respectively. In accordance with the requirements of Government Code §65007(a) and the Urban Level of Flood Protection Criteria issued by the Department of Water Resources in 2013. Island Reclamation District No. 2062, as the local flood management agency, respectfully submits the enclosed annual report of progress towards providing an urban level of flood protection for the River Islands at Lathrop Phase 1 and 2 urban areas. This report is available to the public at the following website: www.ci.lathrop.ca.us.

Questions on the matter may be referred to Ms. Claire Marie Turner at turner@mbkengineers.com or 916-456-4400.

Sincerely,

Susan Dell'Osso
President, RD 2062

Encl.: 2022 Annual Report

cc: Brad Taylor, City Engineer
Ric Reinhardt, MBK Engineers

ITEM 5.1

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

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

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

SUMMARY:

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

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

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

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

BACKGROUND:

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

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JULY 11, 2022 CITY COUNCIL REGULAR MEETING
PUBLIC HEARING AND APPROVAL OF MOSSDALE TRACT EIFD
INFRASTRUCTURE FINANCING PLAN (IFP)

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

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

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

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

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

EIFDs

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

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

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

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PUBLIC HEARING AND APPROVAL OF MOSSDALE TRACT EIFD
INFRASTRUCTURE FINANCING PLAN (IFP)

EIFD Financing Plan

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

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

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

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

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PUBLIC HEARING AND APPROVAL OF MOSSDALE TRACT EIFD
INFRASTRUCTURE FINANCING PLAN (IFP)

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

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

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

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

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

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

PAGE 5

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

EIFD Analyses

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

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

FISCAL IMPACT:

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

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

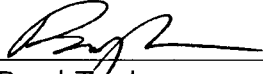
It is important to note that it is not a requirement that each Participating Agency have a positive Fiscal Impact net of EIFD contributions in order to participate in an EIFD.

ATTACHMENTS:

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

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PUBLIC HEARING AND APPROVAL OF MOSSDALE TRACT EIFD
INFRASTRUCTURE FINANCING PLAN (IFP)

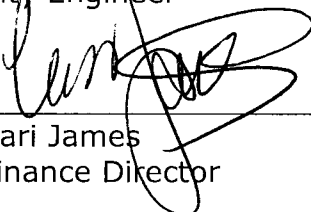
APPROVALS:



Brad Taylor
City Engineer

7/6/2022

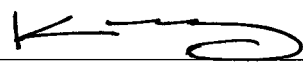
Date



Cari James
Finance Director

7/6/22

Date



Michael King
Assistant City Manager

7-5-2022

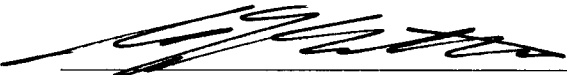
Date



Salvador Navarrete
City Attorney

7-1-2022

Date



Stephen J. Salvatore
City Manager

7.6.22

Date

RESOLUTION NO. 22 -

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

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

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

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

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

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

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

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

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

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

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

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

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

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

AYES:

NOES:

ABSTAIN:

ABSENT:

Sonny Dhaliwal, Mayor

ATTEST:

Teresa Vargas, City Clerk

APPROVED AS TO FORM:



Salvador Navarrete, City Attorney

Final Report

Mossdale Tract
Enhanced Infrastructure
Financing District—
Infrastructure Financing Plan

The Economics of Land Use



Prepared for:

San Joaquin Area Flood Control Agency

Prepared by:

Economic & Planning Systems, Inc. (EPS)

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June 2, 2022

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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

Attachment G: Manteca Fiscal Impact Analysis

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1. Introduction

Mossdale Tract Enhanced Infrastructure Financing District

Project Overview

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

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

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

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

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

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

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

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

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

Enhanced Infrastructure Financing District Formation and Public Financing Authority

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

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

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

Infrastructure Financing Plan

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

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

² California Government Code Section 53398.51.1 (1).

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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2. Mossdale Tract Area EIFD Overview and Description of Facilities

Description of Mossdale Tract Area EIFD

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

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

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

Anticipated Future Development in EIFD

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

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

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

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

San Joaquin
 County

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

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

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

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

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

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

City of Lathrop

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

City of Manteca

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

City of Stockton

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

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

City of
 Lathrop

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

Lathrop LU

Source: City of Lathrop; LWA; EPS.

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

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

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

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

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

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

City of
Manteca

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

Source: City of Manteca, LWA, EPS.

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

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

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

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

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

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

City of
 Stockton

Land Use	Cumulative Dwelling Units/Building Square Footage																
	2025 [1]			2030			2035			2040			2050			Buildout (2060)	
	Dwelling Units	Building Sq. Ft.		Dwelling Units	Building Sq. Ft.		Dwelling Units	Building Sq. Ft.		Dwelling Units	Building Sq. Ft.		Dwelling Units	Building Sq. Ft.	Dwelling Units	Building Sq. Ft.	
Residential Land Uses [4]	187	-	-	187	-	-	187	-	-	187	-	-	187	-	-	187	-
Low Density Residential	75	-	-	375	-	-	695	-	-	888	-	-	888	-	-	888	-
High Density Residential	262	-	-	562	-	-	882	-	-	1,075	-	-	1,075	-	-	1,075	-
Subtotal Residential																	
Nonresidential Land Uses																	
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	-	216,645	-	-	341,645	-	-	1,104,150	-	-	2,864,525	-	-	3,920,750	-	-	3,920,750
Subtotal Nonresidential																	
Total All Land Uses	262	216,645	562	882	341,645	512,500	882	1,570,795	1,075	3,456,170	1,287,500	1,075	4,762,395	1,075	4,791,045	1,075	4,791,045
Development Projections in Annexation Areas [3]																	
Nonresidential Land Uses																	
Retail Commercial [5]	-	162,500	-	-	512,500	-	-	887,500	-	-	1,287,500	-	-	2,028,500	-	-	2,433,600
Subtotal Nonresidential																	
Total All Land Uses	-	162,500	-	512,500	512,500	-	887,500	-	1,287,500	-	1,287,500	-	2,028,500	-	2,028,500	-	2,433,600
Total City of Stockton Development Projections																	
Residential Land Uses [4]	187	-	-	187	-	-	187	-	-	187	-	-	187	-	-	187	-
Low Density Residential	75	-	-	375	-	-	695	-	-	888	-	-	888	-	-	888	-
High Density Residential	262	-	-	562	-	-	882	-	-	1,075	-	-	1,075	-	-	1,075	-
Subtotal Residential																	
Nonresidential Land Uses																	
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	-	379,145	-	-	854,145	-	-	1,104,150	-	-	2,864,525	-	-	3,920,750	-	-	3,920,750
Subtotal Nonresidential																	
Total All Land Uses	262	379,145	562	882	854,145	512,500	882	2,458,295	1,075	4,743,670	1,287,500	1,075	6,790,895	1,075	7,224,645	1,075	7,224,645

Source: City of Stockton; LWA; EPS.

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

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

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

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

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

EIFD-Financed Facilities

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

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

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

Description and Estimated Cost of EIFD Facilities

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

Flood Improvement Facilities

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

Incidental Expenses

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

EIFD-Funded Facilities

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

Facilities to Be Provided by the Private Sector

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

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

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

Facilities Provided Jointly by Private Sector and Governmental Entities

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

Goals and Communitywide Benefits of EIFD-Funded Facilities

Policy Goals

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

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

Community Benefits

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

Consistency with General Plans

By adopting this IFP, the Mossdale 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 Mossdale 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 Mossdale Tract Area EIFD, as described above.

3. Financing Section

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

Allocation of Revenues to EIFD

Contingent Nature of Annual Allocation of Tax Revenues by ATEs

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

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

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

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

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

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

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

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

Maximum Portion of Incremental Tax Revenue Committed to EIFD

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

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

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

Table 3-1. EIFD Contribution Rates by Scenario

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

Tax Revenue Projections

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

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

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

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

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

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

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

EIFD Rev

Source: EPS.

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

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

EIFD Rev Var

Source: EPS.

Figure 3-1

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

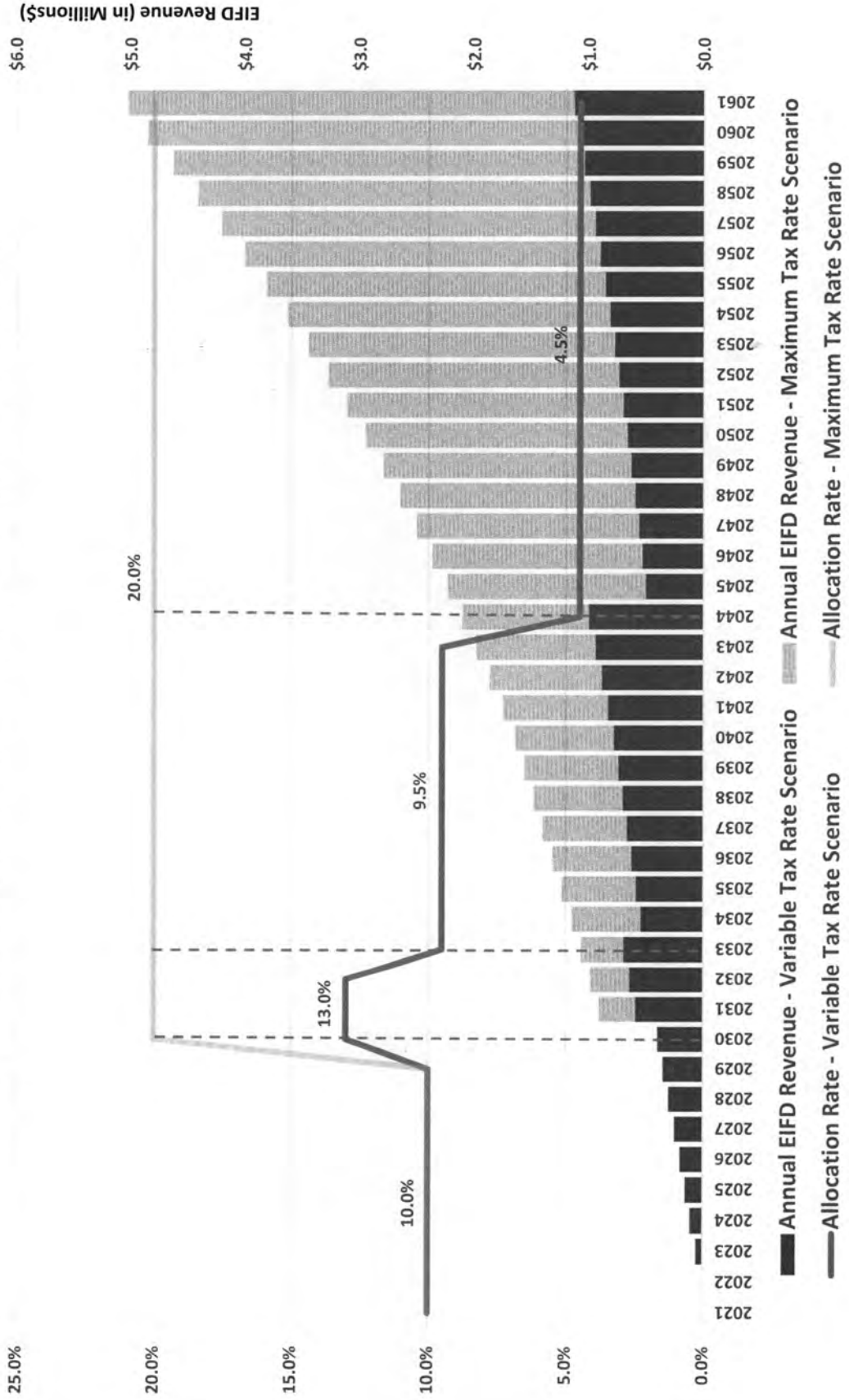


Figure 3-2

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

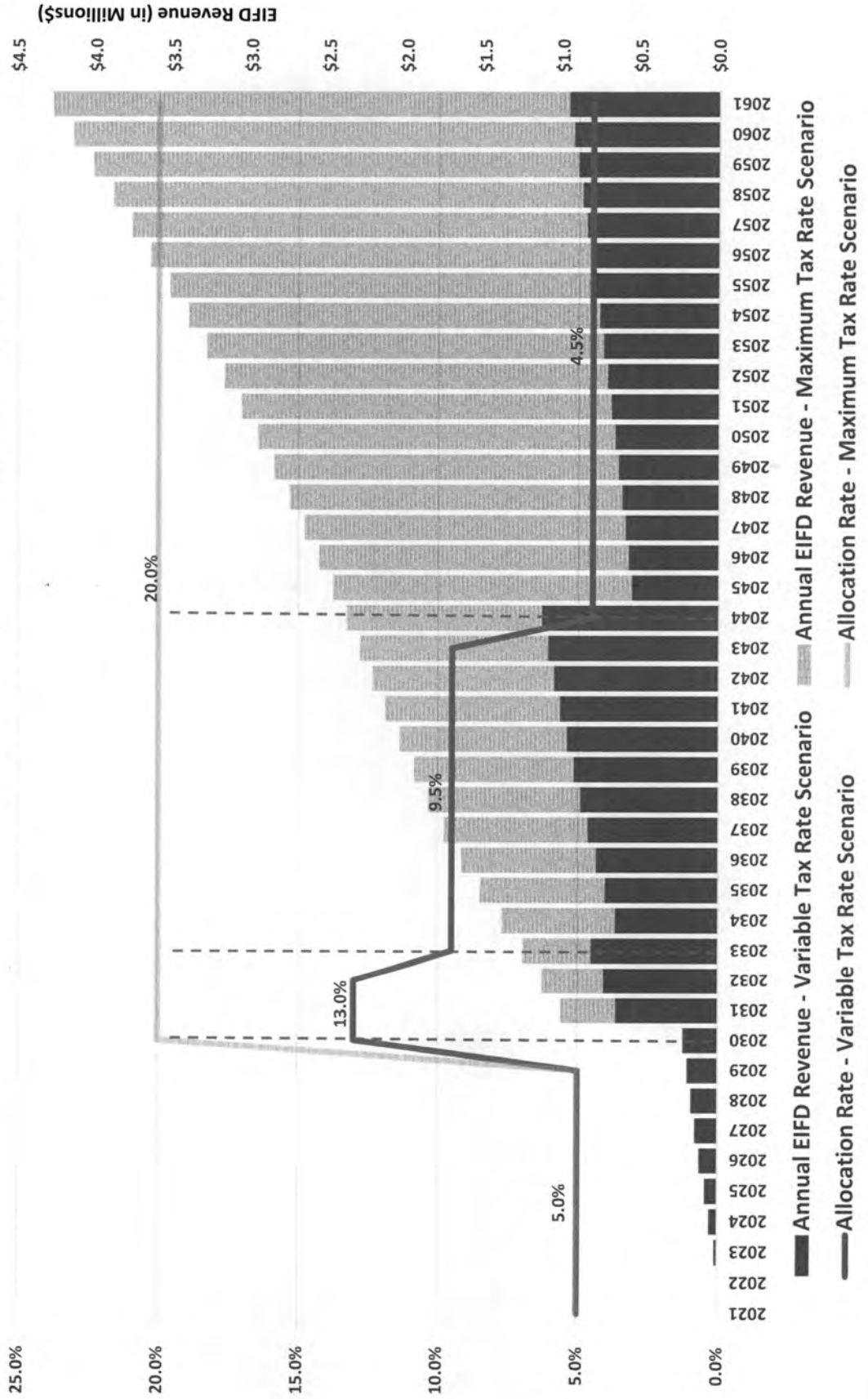


Figure 3-3

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

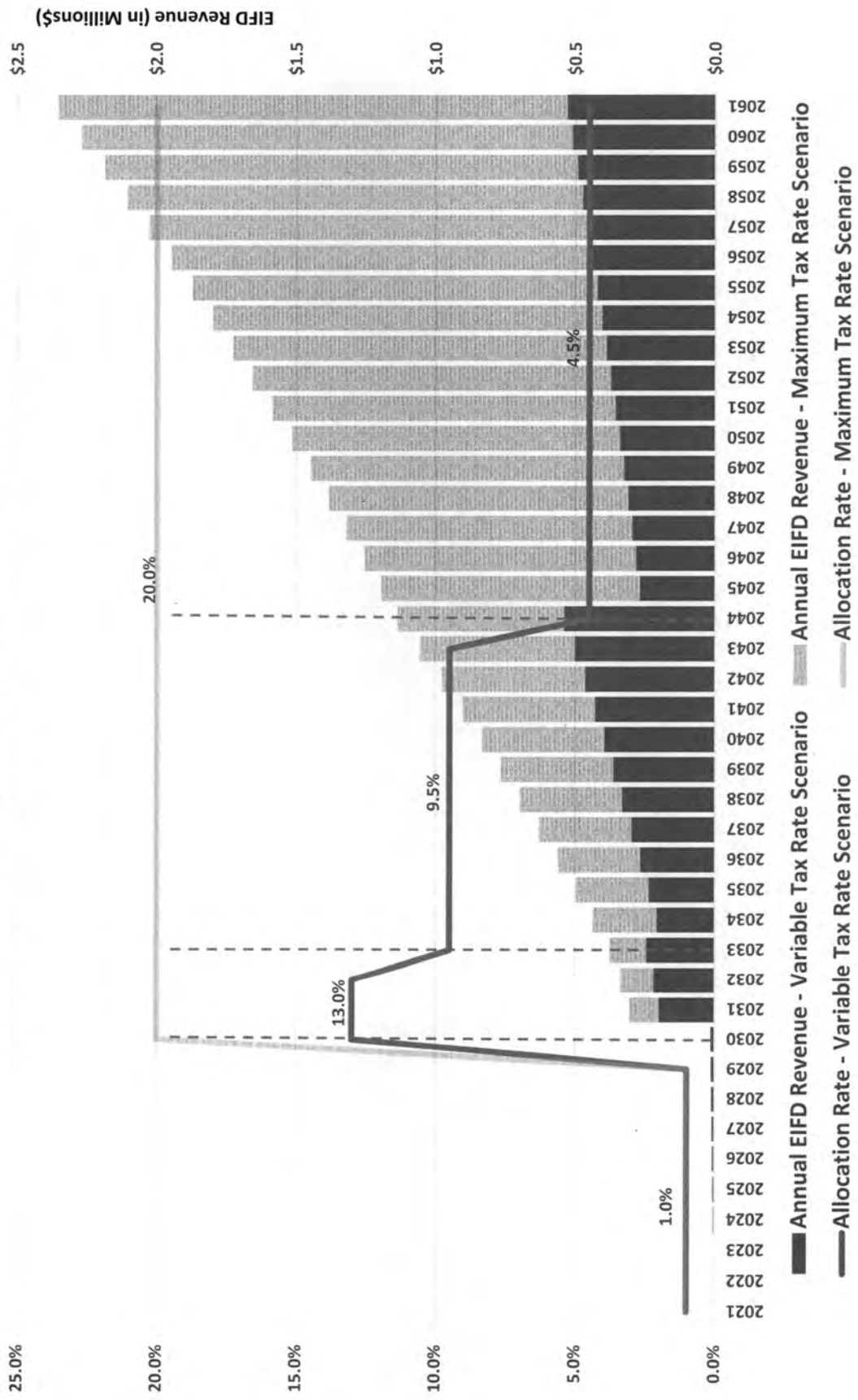
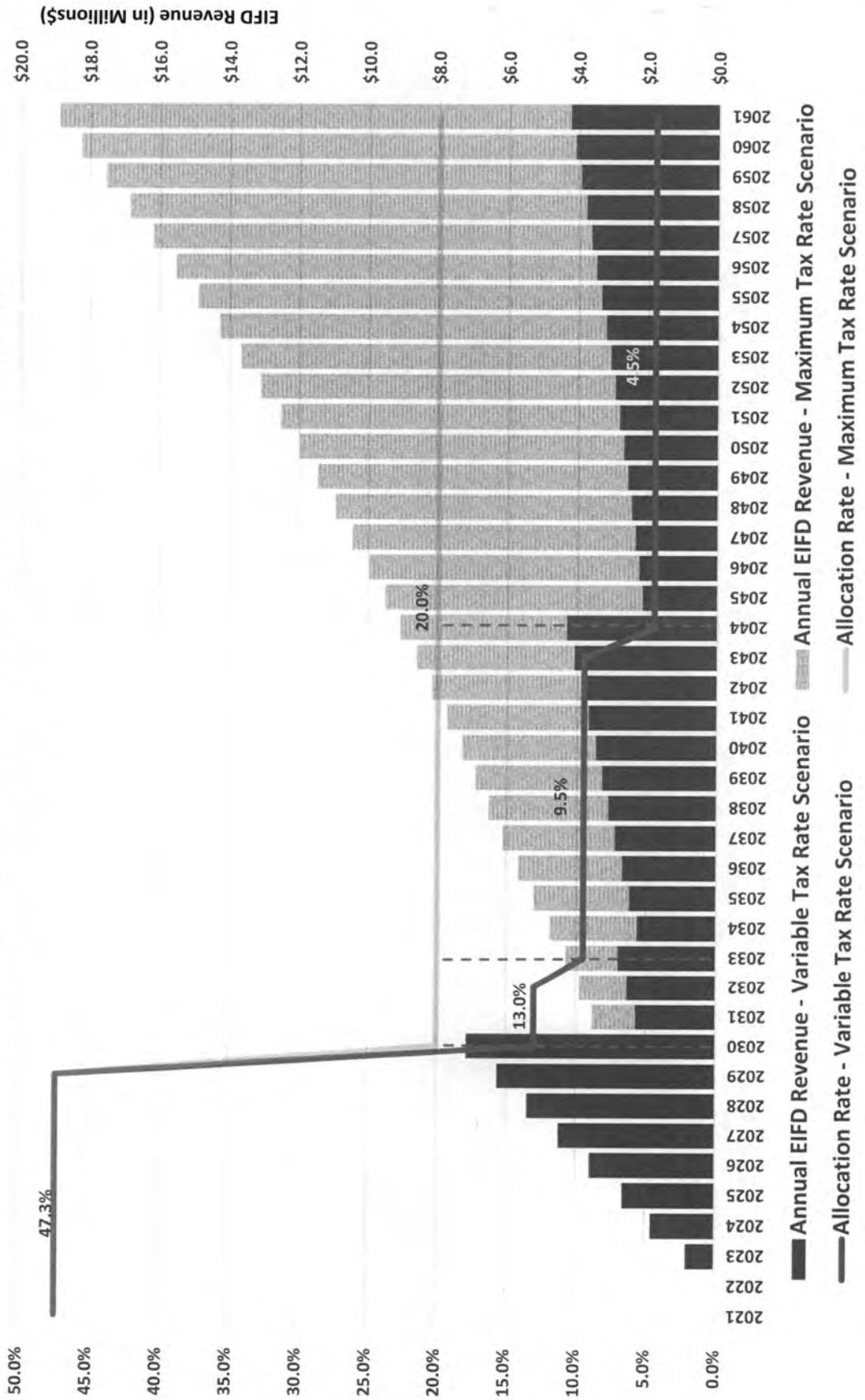


Figure 3-4

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



Financing Plan

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

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

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

Limit on Total Taxes Allocated to the EIFD

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

EIFD Termination Date

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

Fiscal Impact Analyses by ATE

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

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

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

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

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

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

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

City of Lathrop

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

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

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

City of
 Lathrop

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

Fiscal Lathrop

Source: EPS.

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

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

City of Manteca

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

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

City of Stockton

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

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

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

City of
Manteca

Item	Estimated Annual Revenues/Expenditures (Rounded)					
	2025 [1]	2030	2035	2040	2050	Buildout (2060)
Annual Fiscal Impact						
Prior to EIFD Allocation						
Annual General Fund Revenues	\$4,922,000	\$10,196,000	\$15,653,000	\$17,714,000	\$18,846,000	\$19,403,000
Annual General Fund Expenditures	\$5,884,000	\$8,951,000	\$12,428,000	\$13,793,000	\$14,069,000	\$14,204,000
Net General Fund Surplus/(Deficit)	(\$962,000)	\$1,245,000	\$3,225,000	\$3,921,000	\$4,777,000	\$5,199,000
Net of EIFD Allocation - Maximum Tax Rate						
EIFD Contribution [2]	(\$88,900)	(\$666,300)	(\$943,000)	(\$1,044,100)	(\$1,079,900)	(\$1,097,400)
Net General Fund Surplus/(Deficit)	(\$1,050,900)	\$578,700	\$2,282,000	\$2,876,900	\$3,697,100	\$4,101,600
Net of EIFD Allocation - Variable Tax Rate						
EIFD Contribution [2]	(\$88,900)	(\$433,100)	(\$447,900)	(\$496,000)	(\$243,000)	(\$246,900)
Net General Fund Surplus/(Deficit)	(\$1,050,900)	\$811,900	\$2,777,100	\$3,425,000	\$4,534,000	\$4,952,100

fiscal manteca

Source: EPS.

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

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

Table 3-6

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

City of Stockton

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

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.

Table 3-7

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

San Joaquin
County

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

Source: EPS.

fiscal county

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

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

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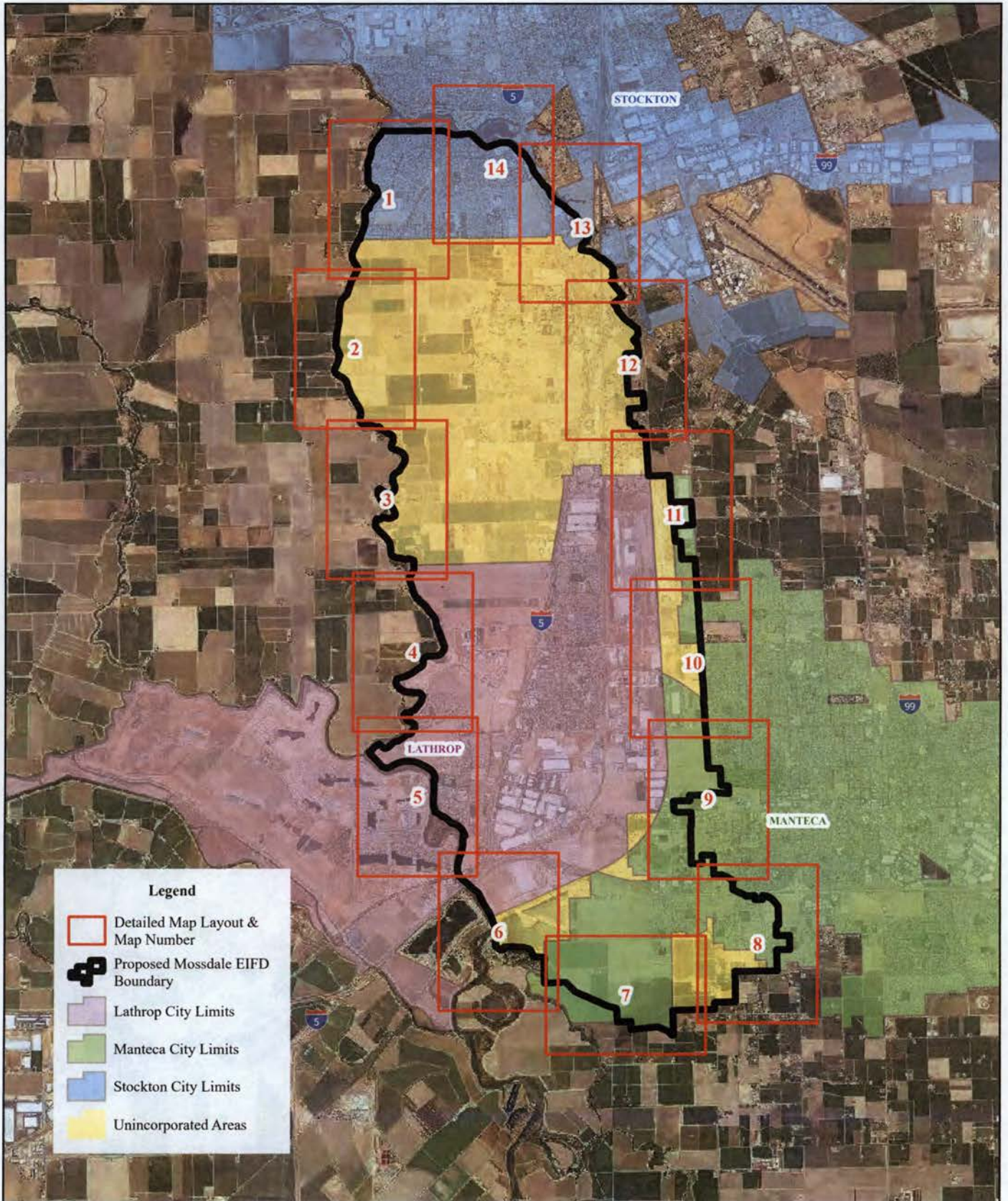
ATTACHMENTS:

- 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



Legend

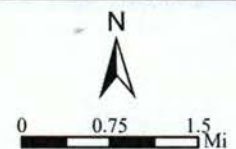
- Detailed Map Layout & Map Number
- Proposed Mossdale EIFD Boundary
- Lathrop City Limits
- Manteca City Limits
- Stockton City Limits
- Unincorporated Areas

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

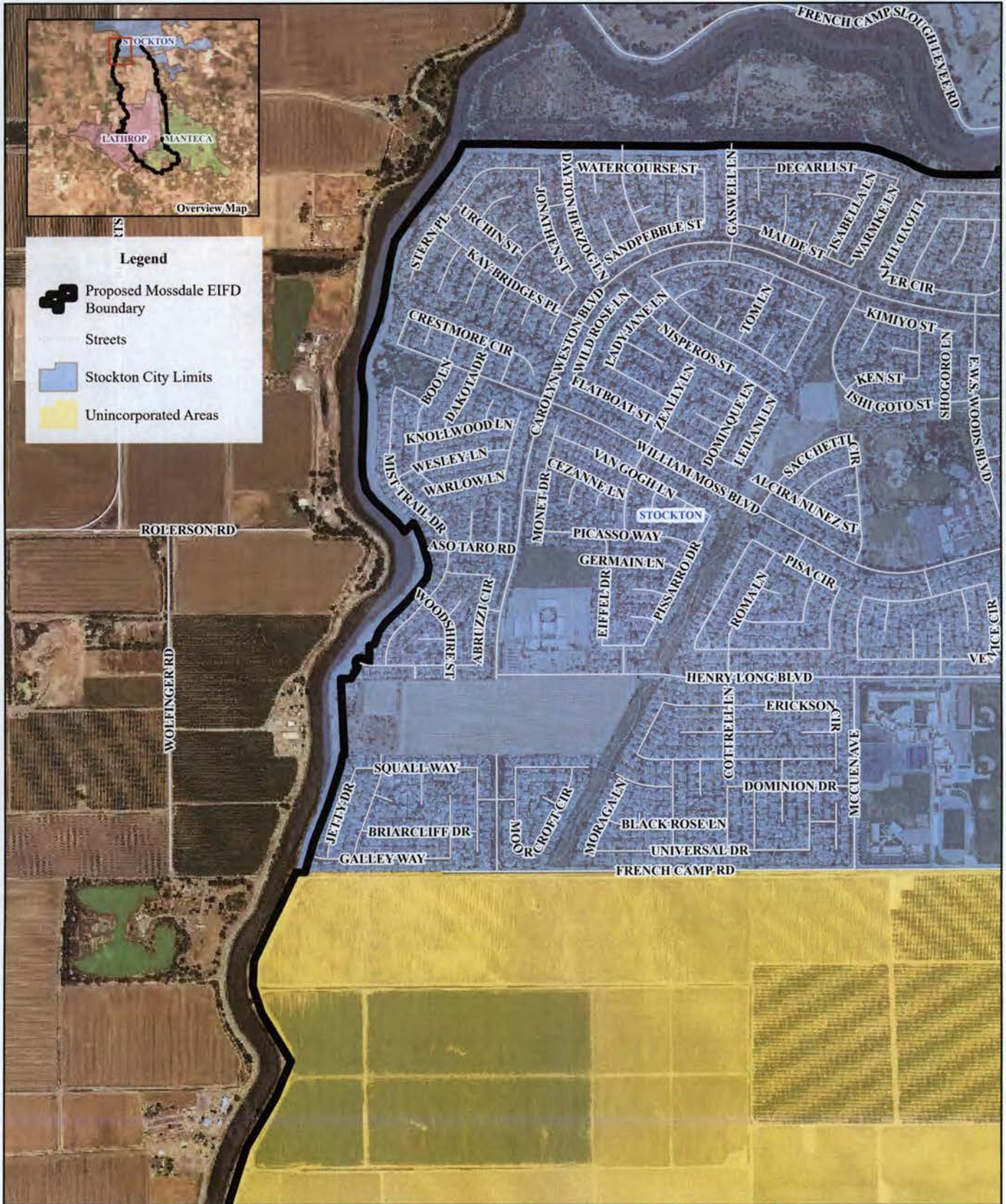
Geospatial
Clarity

Basemap Aerial provided by USDA

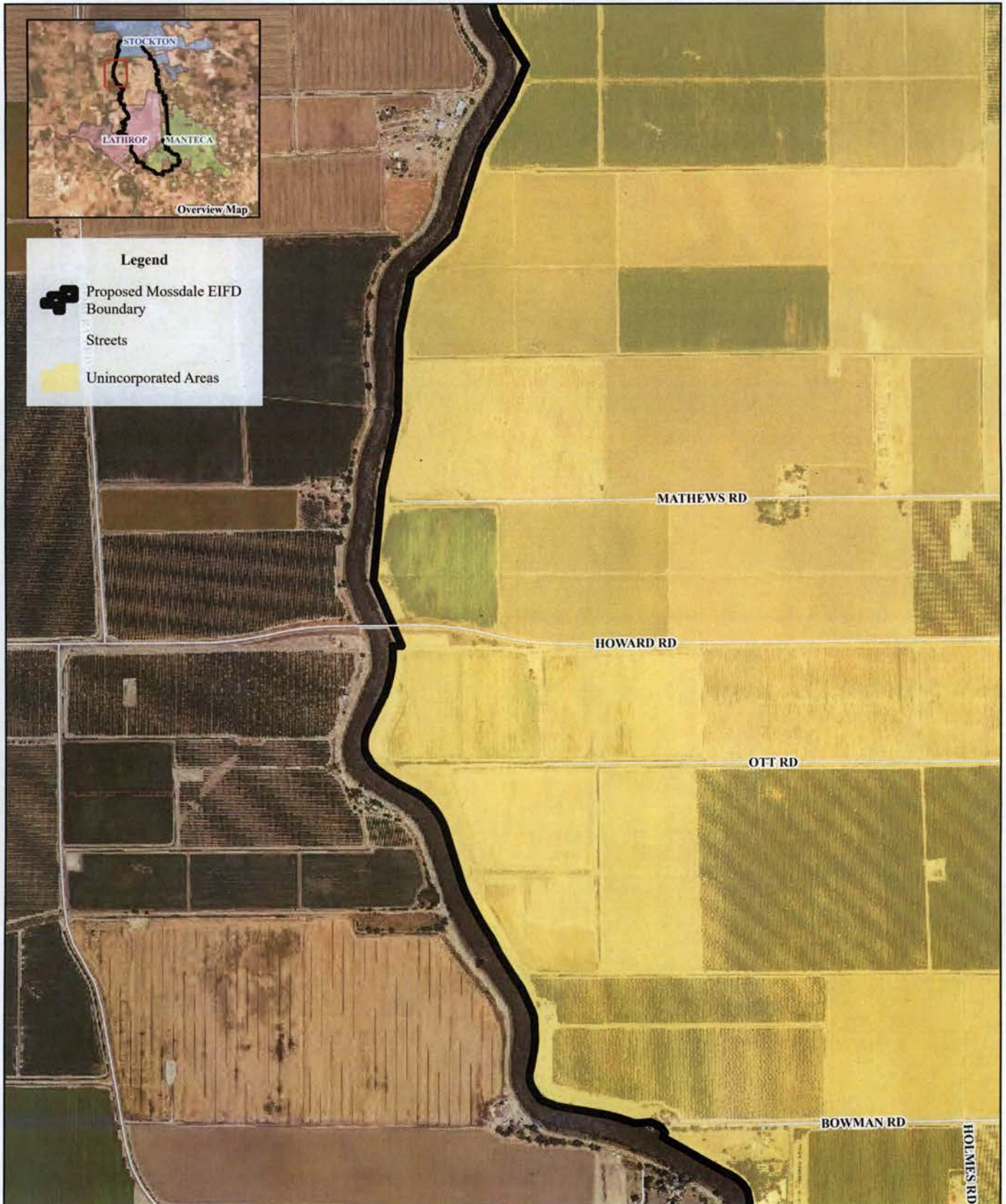
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Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions



Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

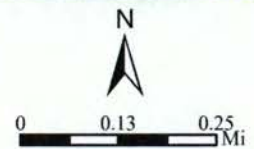


Map 2
Showing a Detailed Area of Proposed Boundary of Mossdale Tract
Enhanced Infrastructure Financing District (EIFD)
County of San Joaquin, California

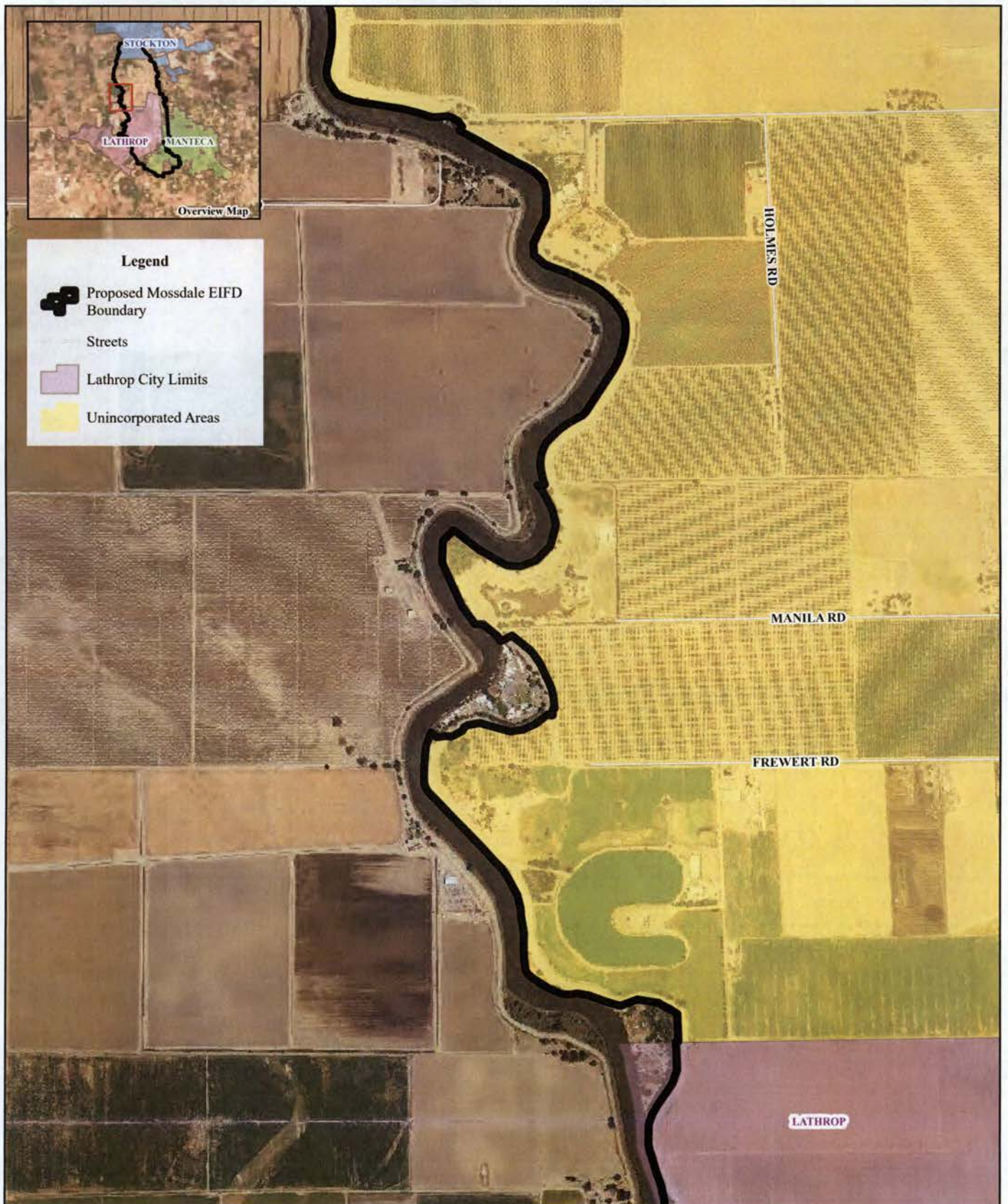
Geospatial
Clarity

Basemap and Overview Aerials provided by ESRI and USDA

Map produced on: 1/31/2022



Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions



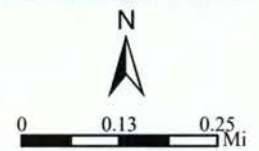
Map 3

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

Geospatial
Clarity

Basemap and Overview Aerials provided by ESRI and USDA





Map produced on: 1/31/2022



Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions



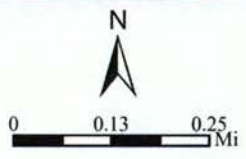
Legend

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

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



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



Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

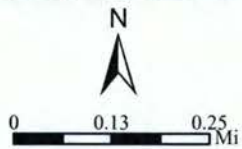


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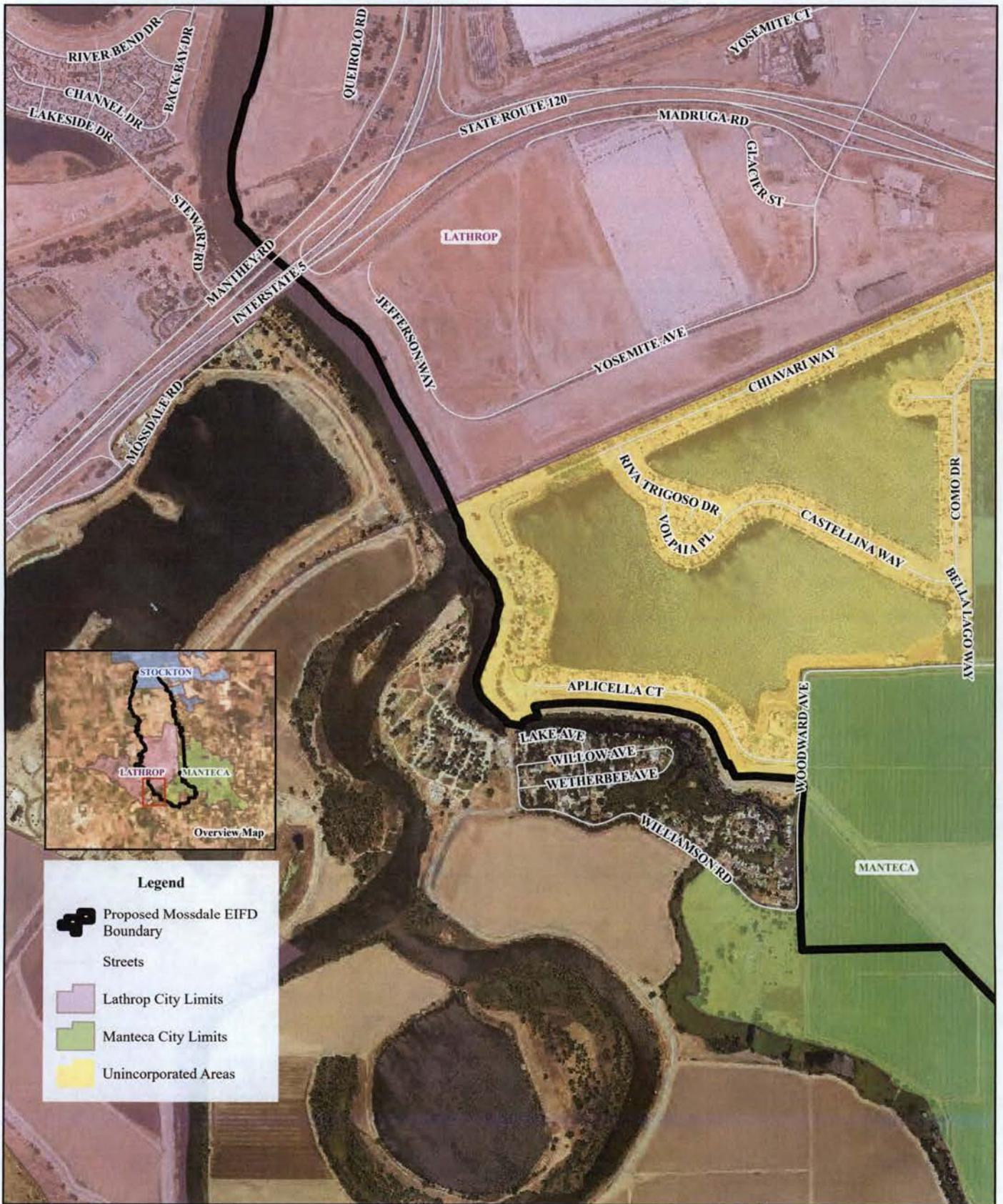
- Proposed Mossdale EIFD Boundary
- Streets
- Lathrop City Limits

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

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



Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions



Legend

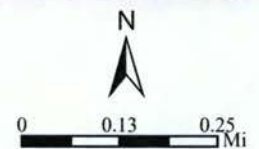
- Proposed Mossdale EIFD Boundary
- Streets
- Lathrop City Limits
- Manteca City Limits
- Unincorporated Areas

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

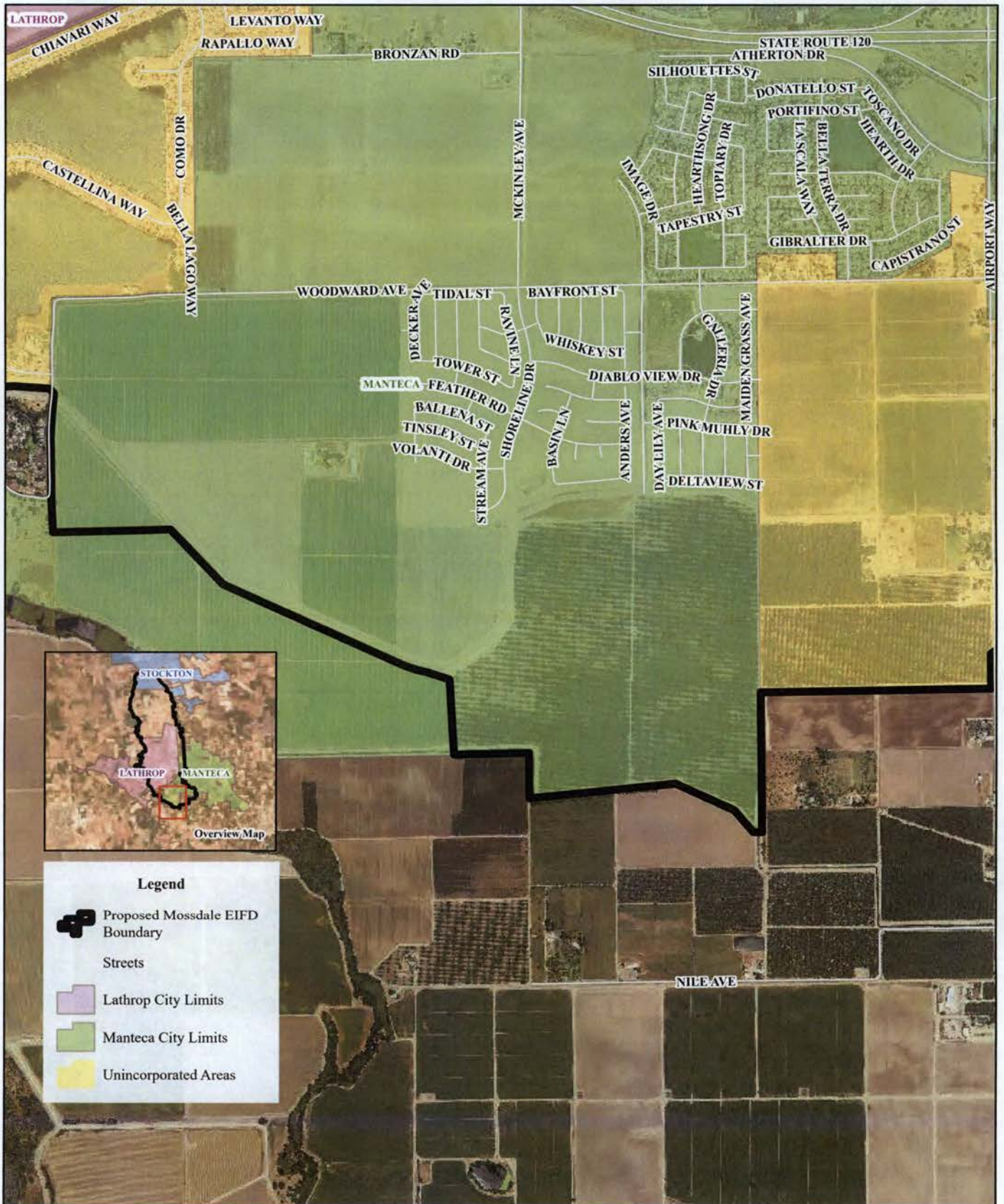
Geospatial
Clarity

Basemap and Overview Aerials provided by ESRI and USDA

Map produced on: 1/31/2022



Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

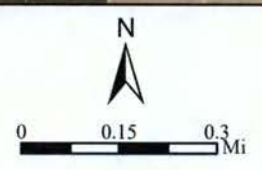


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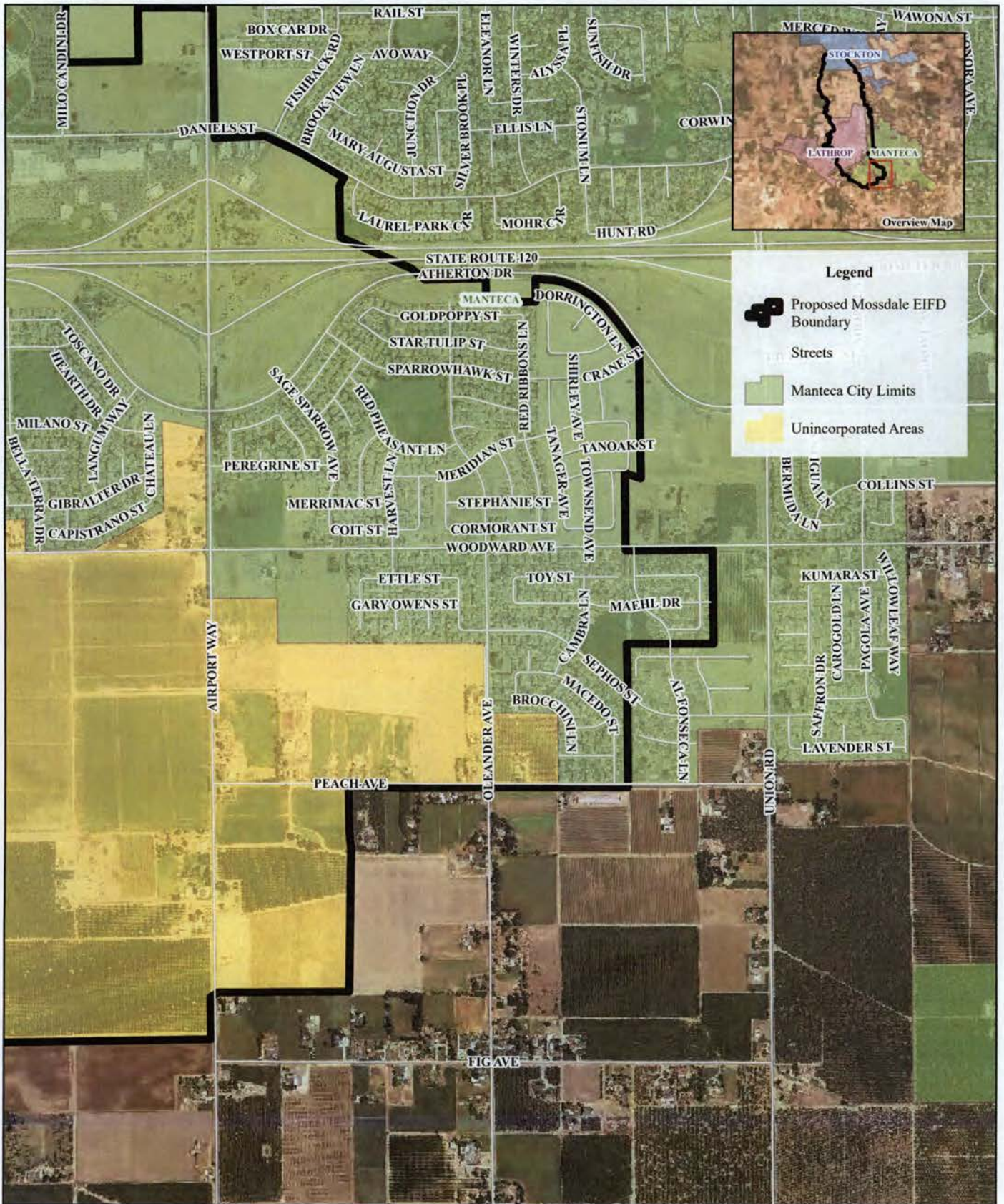
- Proposed Mossdale EIFD Boundary
- Streets
- Lathrop City Limits
- Manteca City Limits
- Unincorporated Areas

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



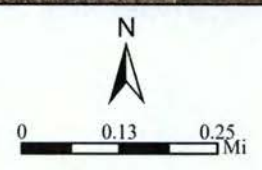
Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions



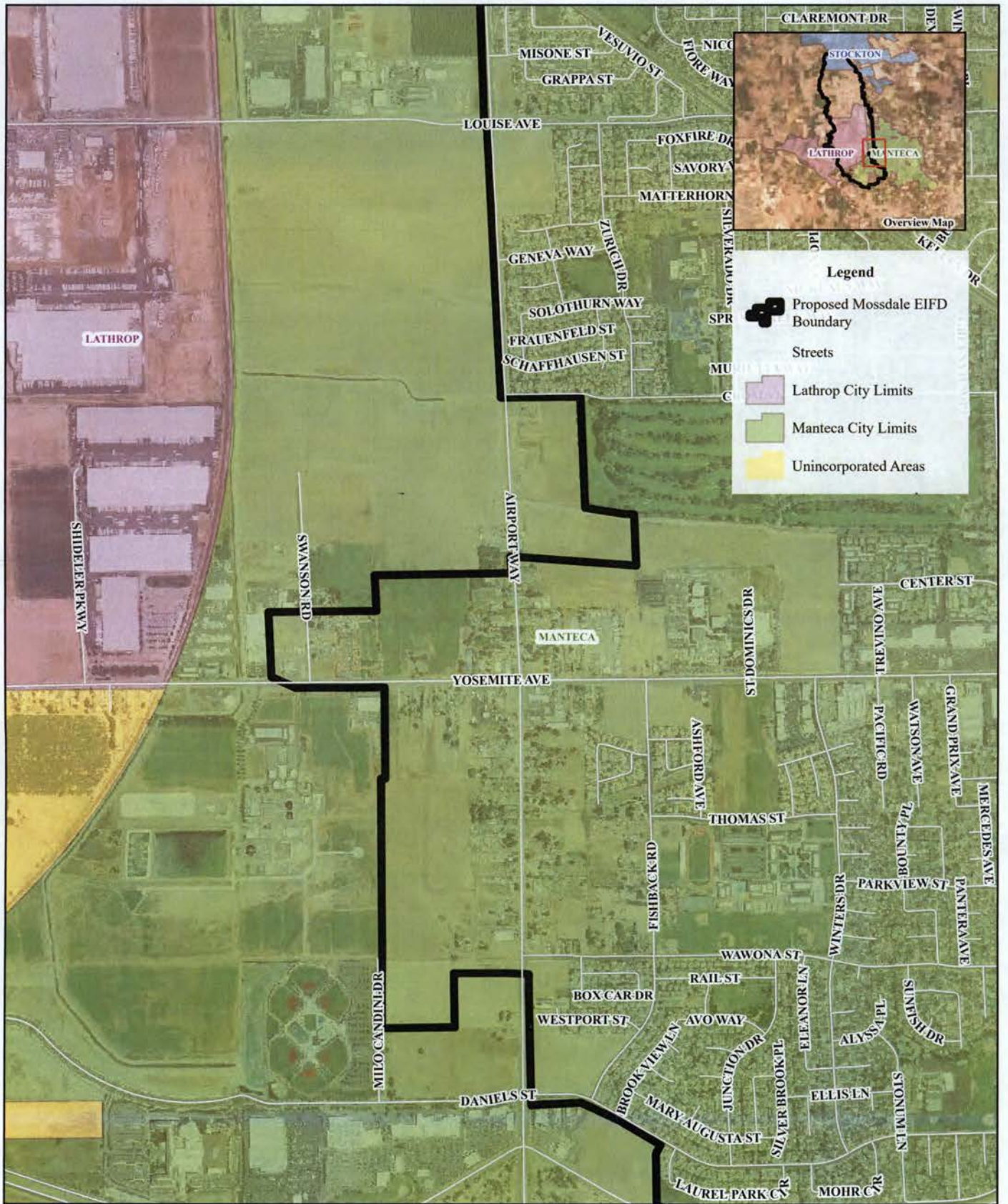
Map 8
 Showing a Detailed Area of Proposed Boundary of Mossdale Tract
 Enhanced Infrastructure Financing District (EIFD)
 County of San Joaquin, California



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

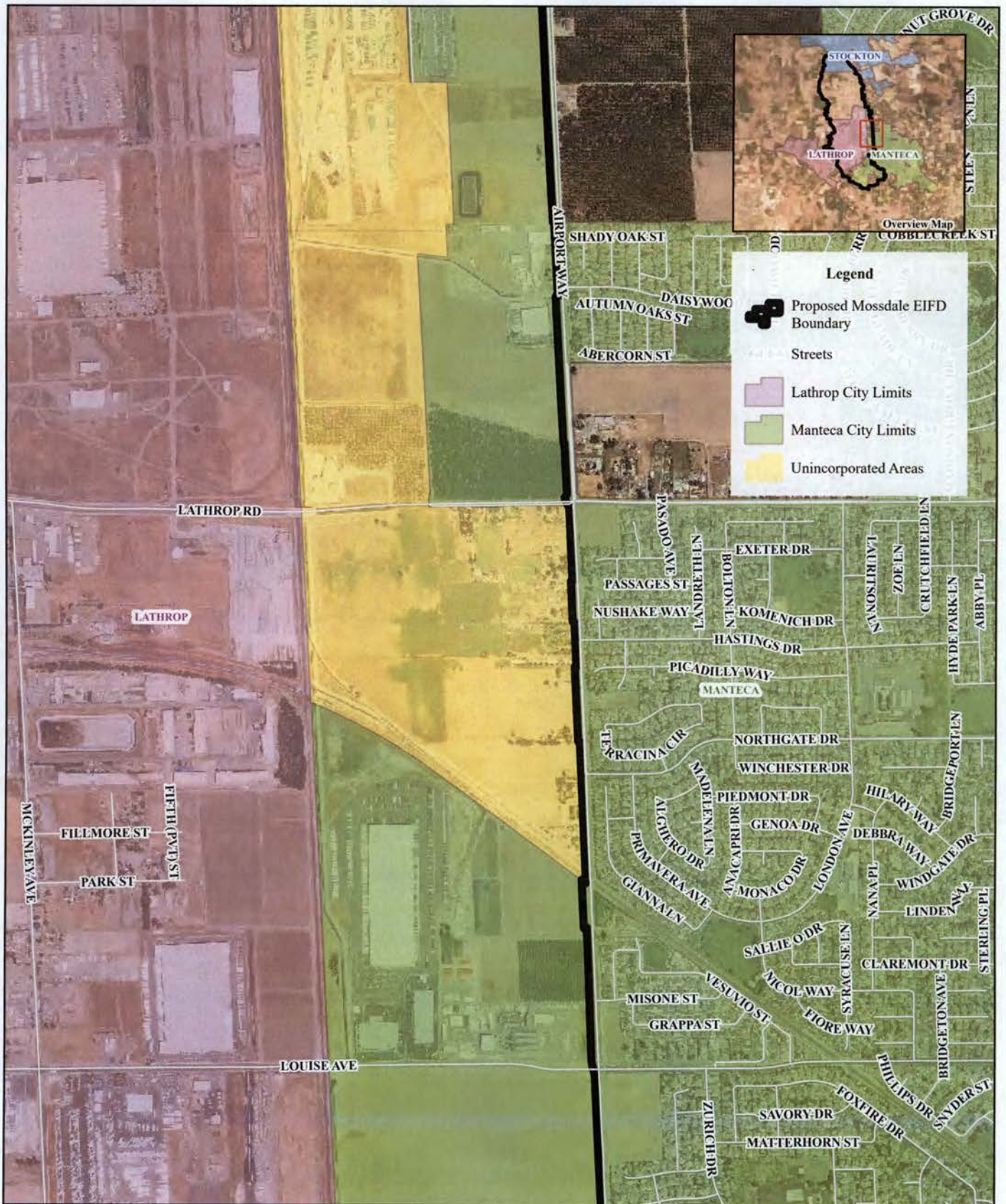


Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions



	<p>Map 9 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>	
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Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

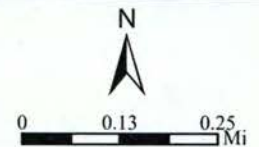


Map 10
Showing a Detailed Area of Proposed Boundary of Mossdale Tract
Enhanced Infrastructure Financing District (EIFD)
County of San Joaquin, California



Basemap and Overview Aerials provided by ESRI and USDA

Map produced on: 1/31/2022



Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

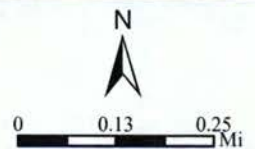


Map 11
 Showing a Detailed Area of Proposed Boundary of Mossdale Tract
 Enhanced Infrastructure Financing District (EIFD)
 County of San Joaquin, California

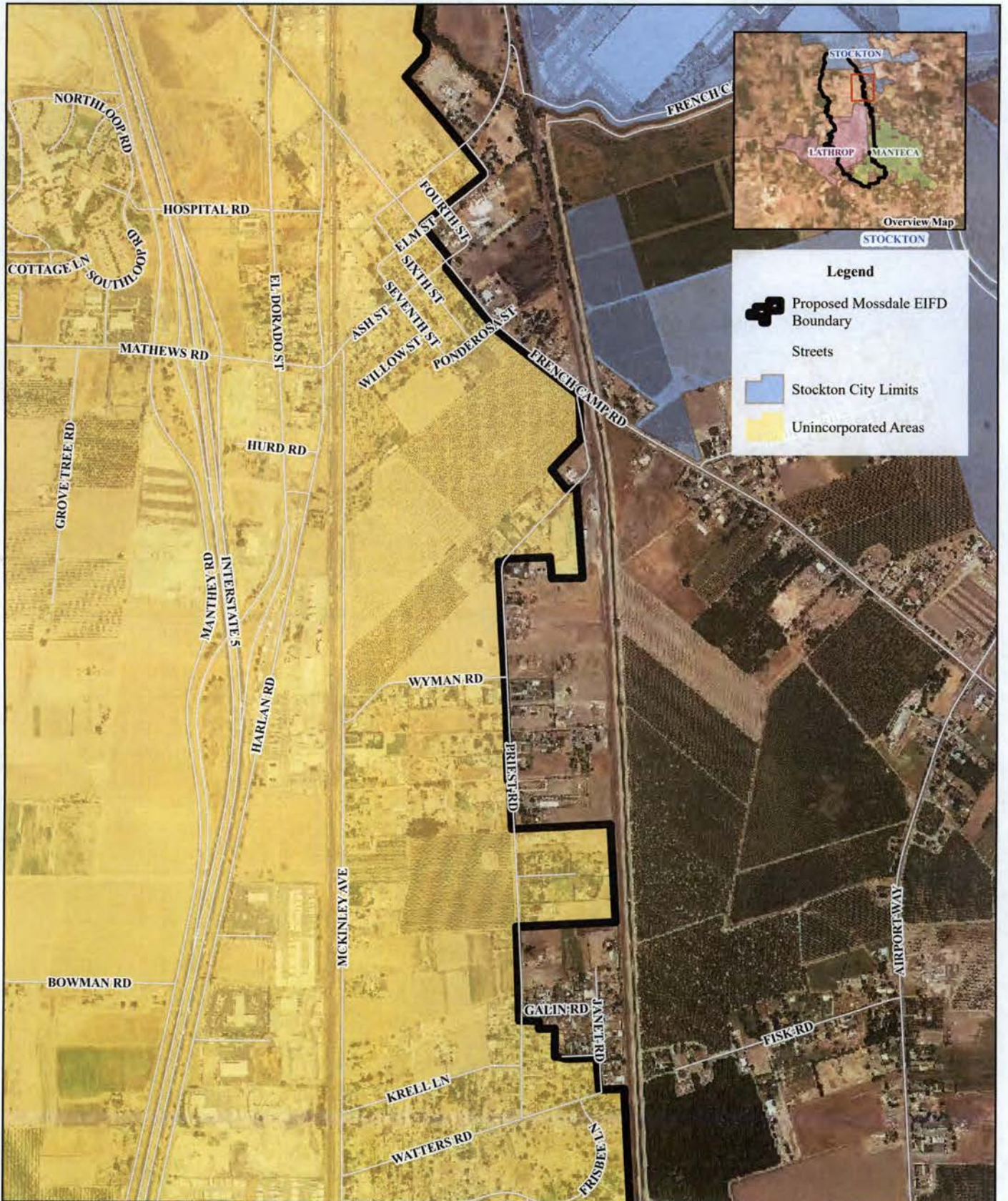
Geospatial
Clarity

Basemap and Overview Aerials provided by ESRI and USDA

Map produced on: 1/31/2022



Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions



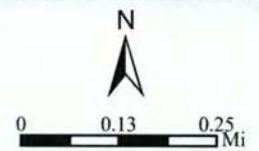
Map 12

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

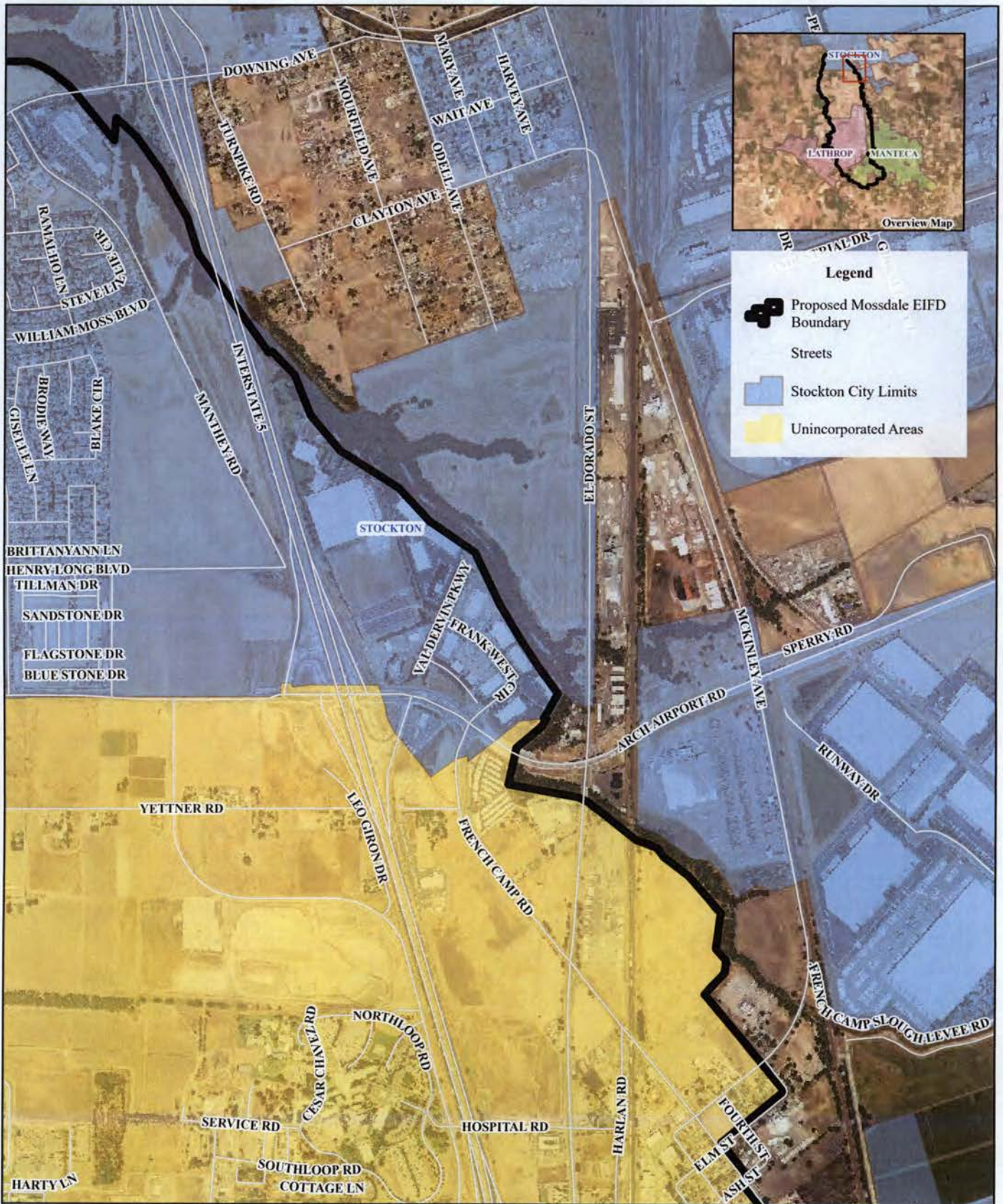


Basemap and Overview Aerials provided by ESRI and USDA

Map produced on: 1/31/2022



Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions



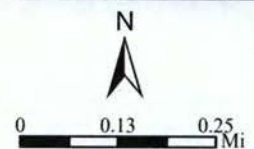
Map 13

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



Basemap and Overview Aerials provided by ESRI and USDA

Map produced on: 1/31/2022




Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions



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

Geospatial Clarity


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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

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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
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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
164-408-0540-000	164-409-0410-000	164-411-0050-000	164-412-0150-000	164-413-0170-000	164-413-0620-000
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164-409-0100-000	164-410-0140-000	164-411-0190-000	164-412-0290-000	164-413-0310-000	164-414-0030-000
164-409-0110-000	164-410-0150-000	164-411-0200-000	164-412-0300-000	164-413-0320-000	164-414-0040-000
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164-409-0160-000	164-410-0200-000	164-411-0250-000	164-412-0350-000	164-413-0370-000	164-414-0090-000
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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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164-415-0200-000	164-416-0090-000	164-417-0060-000	164-418-0090-000	164-419-0090-000	164-420-0200-000
164-415-0210-000	164-416-0100-000	164-417-0070-000	164-418-0100-000	164-419-0100-000	164-420-0210-000

Attachment A: Mossdale Tract EFD Maps and Detailed Descriptions

San Joaquin County EFD Parcels List

APN	APN	APN	APN	APN	APN
164-420-0220-000	164-421-0200-000	164-423-0070-000	164-423-0520-000	164-424-0140-000	164-424-0590-000
164-420-0230-000	164-421-0210-000	164-423-0080-000	164-423-0530-000	164-424-0150-000	164-424-0600-000
164-420-0240-000	164-421-0220-000	164-423-0090-000	164-423-0540-000	164-424-0160-000	164-424-0610-000
164-420-0250-000	164-421-0230-000	164-423-0100-000	164-423-0550-000	164-424-0170-000	164-424-0620-000
164-420-0260-000	164-421-0240-000	164-423-0110-000	164-423-0560-000	164-424-0180-000	164-424-0630-000
164-420-0270-000	164-421-0250-000	164-423-0120-000	164-423-0570-000	164-424-0190-000	164-424-0640-000
164-420-0280-000	164-421-0260-000	164-423-0130-000	164-423-0580-000	164-424-0200-000	164-424-0650-000
164-420-0290-000	164-421-0270-000	164-423-0140-000	164-423-0590-000	164-424-0210-000	164-424-0660-000
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164-420-0320-000	164-421-0300-000	164-423-0170-000	164-423-0620-000	164-424-0240-000	164-424-0690-000
164-420-0330-000	164-421-0310-000	164-423-0180-000	164-423-0630-000	164-424-0250-000	164-424-0700-000
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164-420-0390-000	164-421-0370-000	164-423-0240-000	164-423-0690-000	164-424-0310-000	164-424-0760-000
164-420-0400-000	164-421-0380-000	164-423-0250-000	164-423-0700-000	164-424-0320-000	164-424-0770-000
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164-421-0050-000	164-422-0120-000	164-423-0370-000	164-423-0820-000	164-424-0440-000	164-425-0110-000
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164-421-0190-000	164-423-0060-000	164-423-0510-000	164-424-0130-000	164-424-0580-000	164-425-0250-000

Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

San Joaquin County EIFD Parcels List

APN	APN	APN	APN	APN	APN
164-425-0260-000	164-425-0710-000	164-426-0320-000	164-426-0770-000	164-427-0280-000	164-428-0150-000
164-425-0270-000	164-425-0720-000	164-426-0330-000	164-426-0780-000	164-427-0290-000	164-428-0160-000
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164-425-0510-000	164-426-0120-000	164-426-0570-000	164-427-0080-000	164-427-0530-000	164-428-0400-000
164-425-0520-000	164-426-0130-000	164-426-0580-000	164-427-0090-000	164-427-0540-000	164-428-0410-000
164-425-0530-000	164-426-0140-000	164-426-0590-000	164-427-0100-000	164-427-0550-000	164-428-0420-000
164-425-0540-000	164-426-0150-000	164-426-0600-000	164-427-0110-000	164-427-0560-000	164-428-0430-000
164-425-0550-000	164-426-0160-000	164-426-0610-000	164-427-0120-000	164-427-0570-000	164-428-0440-000
164-425-0560-000	164-426-0170-000	164-426-0620-000	164-427-0130-000	164-427-0580-000	164-428-0450-000
164-425-0570-000	164-426-0180-000	164-426-0630-000	164-427-0140-000	164-428-0010-000	164-428-0460-000
164-425-0580-000	164-426-0190-000	164-426-0640-000	164-427-0150-000	164-428-0020-000	164-428-0470-000
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164-425-0600-000	164-426-0210-000	164-426-0660-000	164-427-0170-000	164-428-0040-000	164-428-0490-000
164-425-0610-000	164-426-0220-000	164-426-0670-000	164-427-0180-000	164-428-0050-000	164-428-0500-000
164-425-0620-000	164-426-0230-000	164-426-0680-000	164-427-0190-000	164-428-0060-000	164-428-0510-000
164-425-0630-000	164-426-0240-000	164-426-0690-000	164-427-0200-000	164-428-0070-000	164-428-0520-000
164-425-0640-000	164-426-0250-000	164-426-0700-000	164-427-0210-000	164-428-0080-000	164-429-0010-000
164-425-0650-000	164-426-0260-000	164-426-0710-000	164-427-0220-000	164-428-0090-000	164-429-0020-000
164-425-0660-000	164-426-0270-000	164-426-0720-000	164-427-0230-000	164-428-0100-000	164-429-0030-000
164-425-0670-000	164-426-0280-000	164-426-0730-000	164-427-0240-000	164-428-0110-000	164-429-0040-000
164-425-0680-000	164-426-0290-000	164-426-0740-000	164-427-0250-000	164-428-0120-000	164-429-0050-000
164-425-0690-000	164-426-0300-000	164-426-0750-000	164-427-0260-000	164-428-0130-000	164-429-0060-000
164-425-0700-000	164-426-0310-000	164-426-0760-000	164-427-0270-000	164-428-0140-000	164-429-0070-000

Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

San Joaquin County EIFD Parcels List

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

Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

San Joaquin County EIFD Parcels List

APN	APN	APN	APN	APN	APN
164-434-0210-000	164-436-0020-000	164-437-0130-000	164-438-0070-000	164-438-0520-000	164-440-0010-000
164-434-0220-000	164-436-0030-000	164-437-0140-000	164-438-0080-000	164-438-0530-000	164-440-0020-000
164-434-0230-000	164-436-0040-000	164-437-0150-000	164-438-0090-000	164-438-0540-000	164-440-0030-000
164-434-0240-000	164-436-0050-000	164-437-0160-000	164-438-0100-000	164-438-0550-000	164-440-0040-000
164-434-0250-000	164-436-0060-000	164-437-0170-000	164-438-0110-000	164-438-0560-000	164-440-0050-000
164-434-0260-000	164-436-0070-000	164-437-0180-000	164-438-0120-000	164-439-0010-000	164-440-0060-000
164-434-0270-000	164-436-0080-000	164-437-0190-000	164-438-0130-000	164-439-0020-000	164-440-0070-000
164-434-0280-000	164-436-0090-000	164-437-0200-000	164-438-0140-000	164-439-0030-000	164-440-0080-000
164-434-0290-000	164-436-0100-000	164-437-0210-000	164-438-0150-000	164-439-0040-000	164-440-0090-000
164-434-0300-000	164-436-0110-000	164-437-0220-000	164-438-0160-000	164-439-0050-000	164-440-0100-000
164-434-0310-000	164-436-0120-000	164-437-0230-000	164-438-0170-000	164-439-0060-000	164-440-0110-000
164-434-0320-000	164-436-0130-000	164-437-0240-000	164-438-0180-000	164-439-0070-000	164-440-0120-000
164-434-0330-000	164-436-0140-000	164-437-0250-000	164-438-0190-000	164-439-0080-000	164-440-0130-000
164-435-0010-000	164-436-0150-000	164-437-0260-000	164-438-0200-000	164-439-0090-000	164-440-0140-000
164-435-0020-000	164-436-0160-000	164-437-0270-000	164-438-0210-000	164-439-0100-000	164-440-0150-000
164-435-0030-000	164-436-0170-000	164-437-0280-000	164-438-0220-000	164-439-0110-000	164-440-0160-000
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164-435-0060-000	164-436-0200-000	164-437-0310-000	164-438-0250-000	164-439-0140-000	164-440-0190-000
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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
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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 EFD Maps and Detailed Descriptions

San Joaquin County EFD Parcels List

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

Attachment A: Mossdale Tract EFD Maps and Detailed Descriptions

San Joaquin County EFD Parcels List

APN	APN	APN	APN	APN	APN
166-608-0310-000	166-609-0280-000	166-610-0210-000	166-611-0210-000	166-612-0210-000	166-613-0210-000
166-608-0320-000	166-609-0290-000	166-610-0220-000	166-611-0220-000	166-612-0220-000	166-613-0220-000
166-608-0330-000	166-609-0300-000	166-610-0230-000	166-611-0230-000	166-612-0230-000	166-613-0230-000
166-608-0340-000	166-609-0310-000	166-610-0240-000	166-611-0240-000	166-612-0240-000	166-613-0240-000
166-608-0350-000	166-609-0320-000	166-610-0250-000	166-611-0250-000	166-612-0250-000	166-613-0250-000
166-608-0360-000	166-609-0330-000	166-610-0260-000	166-611-0260-000	166-612-0260-000	166-613-0260-000
166-608-0370-000	166-609-0340-000	166-610-0270-000	166-611-0270-000	166-612-0270-000	166-613-0270-000
166-608-0380-000	166-609-0350-000	166-610-0280-000	166-611-0280-000	166-612-0280-000	166-613-0280-000
166-608-0390-000	166-609-0360-000	166-610-0290-000	166-611-0290-000	166-612-0290-000	166-613-0290-000
166-608-0400-000	166-609-0370-000	166-610-0300-000	166-611-0300-000	166-612-0300-000	166-613-0300-000
166-608-0410-000	166-609-0380-000	166-610-0310-000	166-611-0310-000	166-612-0310-000	166-613-0310-000
166-608-0420-000	166-609-0390-000	166-610-0320-000	166-611-0320-000	166-612-0320-000	166-613-0320-000
166-608-0430-000	166-609-0400-000	166-610-0330-000	166-611-0330-000	166-612-0330-000	166-613-0330-000
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166-609-0010-000	166-609-0460-000	166-610-0390-000	166-611-0390-000	166-612-0390-000	166-613-0390-000
166-609-0020-000	166-609-0470-000	166-610-0400-000	166-611-0400-000	166-612-0400-000	166-613-0400-000
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166-609-0110-000	166-610-0040-000	166-611-0040-000	166-612-0040-000	166-613-0040-000	166-614-0020-000
166-609-0120-000	166-610-0050-000	166-611-0050-000	166-612-0050-000	166-613-0050-000	166-614-0030-000
166-609-0130-000	166-610-0060-000	166-611-0060-000	166-612-0060-000	166-613-0060-000	166-614-0040-000
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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
166-614-0210-000	166-615-0120-000	166-615-0570-000	166-616-0450-000	166-617-0210-000	166-617-0660-000
166-614-0220-000	166-615-0130-000	166-616-0010-000	166-616-0460-000	166-617-0220-000	166-617-0670-000
166-614-0230-000	166-615-0140-000	166-616-0020-000	166-616-0470-000	166-617-0230-000	166-617-0680-000
166-614-0240-000	166-615-0150-000	166-616-0030-000	166-616-0480-000	166-617-0240-000	166-617-0690-000
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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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166-614-0300-000	166-615-0210-000	166-616-0090-000	166-616-0540-000	166-617-0300-000	166-617-0750-000
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166-614-0320-000	166-615-0230-000	166-616-0110-000	166-616-0560-000	166-617-0320-000	166-617-0770-000
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166-614-0360-000	166-615-0270-000	166-616-0150-000	166-616-0600-000	166-617-0360-000	166-617-0810-000
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166-614-0470-000	166-615-0370-000	166-616-0250-000	166-617-0010-000	166-617-0460-000	166-618-0040-000
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166-615-0060-000	166-615-0510-000	166-616-0390-000	166-617-0150-000	166-617-0600-000	166-618-0180-000
166-615-0070-000	166-615-0520-000	166-616-0400-000	166-617-0160-000	166-617-0610-000	166-618-0190-000
166-615-0080-000	166-615-0530-000	166-616-0410-000	166-617-0170-000	166-617-0620-000	166-618-0200-000
166-615-0090-000	166-615-0540-000	166-616-0420-000	166-617-0180-000	166-617-0630-000	166-618-0210-000

Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

San Joaquin County EIFD Parcels List

APN	APN	APN	APN	APN	APN
166-618-0220-000	166-618-0670-000	166-619-0380-000	166-620-0390-000	166-621-0400-000	166-622-0370-000
166-618-0230-000	166-618-0680-000	166-619-0390-000	166-620-0400-000	166-621-0410-000	166-622-0380-000
166-618-0240-000	166-618-0690-000	166-619-0400-000	166-620-0410-000	166-621-0420-000	166-622-0390-000
166-618-0250-000	166-618-0700-000	166-619-0410-000	166-620-0420-000	166-621-0430-000	166-622-0400-000
166-618-0260-000	166-618-0710-000	166-619-0420-000	166-620-0430-000	166-621-0440-000	166-622-0410-000
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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
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166-618-0510-000	166-619-0220-000	166-620-0230-000	166-621-0240-000	166-622-0210-000	166-623-0190-000
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166-618-0630-000	166-619-0340-000	166-620-0350-000	166-621-0360-000	166-622-0330-000	166-623-0310-000
166-618-0640-000	166-619-0350-000	166-620-0360-000	166-621-0370-000	166-622-0340-000	166-623-0320-000
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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
166-623-0360-000	166-624-0420-000	166-625-0270-000	166-625-0720-000	166-626-0400-000	166-627-0310-000
166-623-0370-000	166-624-0430-000	166-625-0280-000	166-625-0730-000	166-626-0410-000	166-627-0320-000
166-623-0380-000	166-624-0440-000	166-625-0290-000	166-625-0740-000	166-626-0420-000	166-627-0330-000
166-623-0390-000	166-624-0450-000	166-625-0300-000	166-625-0750-000	166-626-0430-000	166-627-0340-000
166-624-0010-000	166-624-0460-000	166-625-0310-000	166-625-0760-000	166-626-0440-000	166-627-0350-000
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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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166-624-0390-000	166-625-0240-000	166-625-0690-000	166-626-0370-000	166-627-0280-000	166-628-0230-000
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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166-628-0280-000	166-629-0200-000	166-630-0120-000	166-631-0120-000	166-632-0120-000	166-633-0120-000
166-628-0290-000	166-629-0210-000	166-630-0130-000	166-631-0130-000	166-632-0130-000	166-633-0130-000
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166-628-0520-000	166-629-0440-000	166-630-0360-000	166-631-0360-000	166-632-0360-000	166-633-0360-000
166-628-0530-000	166-629-0450-000	166-630-0370-000	166-631-0370-000	166-632-0370-000	166-633-0370-000
166-628-0540-000	166-629-0460-000	166-630-0380-000	166-631-0380-000	166-632-0380-000	166-633-0380-000
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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
166-634-0090-000	166-634-0540-000	166-636-0020-000	166-637-0020-000	166-637-0470-000	166-638-0180-000
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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
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166-634-0200-000	166-635-0110-000	166-636-0130-000	166-637-0130-000	166-637-0580-000	166-638-0290-000
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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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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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166-639-0120-000	166-639-0570-000	166-640-0410-000	166-641-0090-000	166-641-0540-000	166-642-0380-000
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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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166-644-0150-000	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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San Joaquin County EIFD Parcels List

APN	APN	APN	APN	APN	APN
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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
168-812-0340-000	168-813-0180-000	168-814-0170-000	168-814-0640-000	168-815-0360-000	168-816-0210-000
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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
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168-820-0240-000	168-822-0140-000	168-822-0590-000	168-823-0230-000	168-824-0090-000	168-825-0030-000

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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
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168-825-0350-000	168-826-0370-000	168-828-0230-000	168-830-0040-000	191-119-0720-000	191-126-0030-000
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168-825-0380-000	168-827-0030-000	168-828-0260-000	168-830-0070-000	191-123-0020-000	191-126-0080-000
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168-826-0050-000	168-827-0130-000	168-829-0080-000	168-830-0170-000	191-124-0040-000	191-126-0210-000

Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

San Joaquin County EIFD Parcels List

APN	APN	APN	APN	APN	APN
191-126-0220-000	191-128-0350-000	191-135-0040-000	191-136-0440-000	191-137-0210-000	191-137-0660-000
191-126-0230-000	191-129-0010-000	191-135-0060-000	191-136-0450-000	191-137-0220-000	191-137-0670-000
191-126-0240-000	191-130-0010-000	191-136-0010-000	191-136-0460-000	191-137-0230-000	191-137-0680-000
191-126-0250-000	191-130-0020-000	191-136-0020-000	191-136-0470-000	191-137-0240-000	191-137-0690-000
191-126-0260-000	191-130-0030-000	191-136-0030-000	191-136-0480-000	191-137-0250-000	191-137-0700-000
191-126-0270-000	191-130-0040-000	191-136-0040-000	191-136-0490-000	191-137-0260-000	191-138-0010-000
191-126-0280-000	191-130-0050-000	191-136-0050-000	191-136-0500-000	191-137-0270-000	191-138-0020-000
191-126-0290-000	191-130-0060-000	191-136-0060-000	191-136-0510-000	191-137-0280-000	191-138-0030-000
191-127-0040-000	191-130-0070-000	191-136-0070-000	191-136-0520-000	191-137-0290-000	191-138-0040-000
191-127-0050-000	191-130-0150-000	191-136-0080-000	191-136-0530-000	191-137-0300-000	191-138-0050-000
191-127-0100-000	191-130-0160-000	191-136-0090-000	191-136-0540-000	191-137-0310-000	191-138-0060-000
191-127-0110-000	191-130-0170-000	191-136-0100-000	191-136-0550-000	191-137-0320-000	191-138-0070-000
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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
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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
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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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191-128-0110-000	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
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191-128-0200-000	191-132-0110-000	191-136-0330-000	191-137-0100-000	191-137-0550-000	191-138-0300-000
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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
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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
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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
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191-139-0080-000	191-139-0530-000	191-140-0290-000	191-141-0170-000	191-142-0090-000	191-142-0540-000
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191-139-0180-000	191-139-0630-000	191-140-0390-000	191-141-0270-000	191-142-0190-000	191-142-0640-000

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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
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191-143-0010-000	191-143-0460-000	191-144-0210-000	191-144-0660-000	191-145-0330-000	191-146-0350-000
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191-143-0400-000	191-144-0150-000	191-144-0600-000	191-145-0270-000	191-146-0290-000	191-147-0380-000
191-143-0410-000	191-144-0160-000	191-144-0610-000	191-145-0280-000	191-146-0300-000	191-147-0390-000
191-143-0420-000	191-144-0170-000	191-144-0620-000	191-145-0290-000	191-146-0310-000	191-147-0400-000
191-143-0430-000	191-144-0180-000	191-144-0630-000	191-145-0300-000	191-146-0320-000	191-148-0010-000

Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

San Joaquin County EIFD Parcels List

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

Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

San Joaquin County EIFD Parcels List

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

Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

San Joaquin County EIFD Parcels List

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

Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

San Joaquin County EIFD Parcels List

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

Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

San Joaquin County EIFD Parcels List

APN	APN	APN	APN	APN	APN
191-176-0060-000	192-202-0580-000	192-204-0350-000	192-205-0290-000	192-205-0740-000	192-206-0270-000
191-176-0070-000	192-202-0590-000	192-204-0410-000	192-205-0300-000	192-205-0750-000	192-206-0280-000
191-176-0080-000	192-202-0600-000	192-204-0420-000	192-205-0310-000	192-205-0760-000	192-206-0290-000
191-176-0090-000	192-202-0610-000	192-204-0430-000	192-205-0320-000	192-205-0770-000	192-206-0300-000
191-176-0100-000	192-202-0620-000	192-204-0440-000	192-205-0330-000	192-205-0780-000	192-206-0310-000
191-176-0110-000	192-202-0630-000	192-204-0460-000	192-205-0340-000	192-205-0790-000	192-206-0320-000
191-176-0120-000	192-202-0640-000	192-204-0470-000	192-205-0350-000	192-205-0800-000	192-206-0330-000
191-176-0130-000	192-202-0650-000	192-204-0480-000	192-205-0360-000	192-205-0810-000	192-206-0340-000
191-176-0140-000	192-202-0660-000	192-204-0490-000	192-205-0370-000	192-205-0820-000	192-206-0350-000
191-176-0150-000	192-202-0670-000	192-204-0500-000	192-205-0380-000	192-205-0830-000	192-206-0360-000
191-176-0160-000	192-203-0070-000	192-204-0510-000	192-205-0390-000	192-205-0840-000	192-206-0370-000
191-176-0170-000	192-203-0080-000	192-204-0520-000	192-205-0400-000	192-205-0850-000	192-206-0380-000
191-176-0200-000	192-203-0090-000	192-204-0530-000	192-205-0410-000	192-205-0860-000	192-206-0390-000
191-176-0210-000	192-203-0100-000	192-204-0540-000	192-205-0420-000	192-205-0870-000	192-206-0400-000
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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
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192-202-0190-000	192-203-0310-000	192-205-0050-000	192-205-0500-000	192-206-0030-000	192-206-0480-000
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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
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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
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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

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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
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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
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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
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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
192-215-0310-000	192-216-0170-000	192-216-0620-000	192-217-0400-000	192-218-0120-000	192-218-0570-000
192-215-0320-000	192-216-0180-000	192-216-0630-000	192-217-0410-000	192-218-0130-000	192-218-0580-000
192-215-0330-000	192-216-0190-000	192-216-0640-000	192-217-0420-000	192-218-0140-000	192-218-0590-000
192-215-0340-000	192-216-0200-000	192-216-0650-000	192-217-0430-000	192-218-0150-000	192-218-0600-000
192-215-0350-000	192-216-0210-000	192-216-0660-000	192-217-0440-000	192-218-0160-000	192-218-0610-000
192-215-0360-000	192-216-0220-000	192-216-0670-000	192-217-0450-000	192-218-0170-000	192-218-0620-000
192-215-0370-000	192-216-0230-000	192-217-0010-000	192-217-0460-000	192-218-0180-000	192-218-0630-000
192-215-0380-000	192-216-0240-000	192-217-0020-000	192-217-0470-000	192-218-0190-000	192-218-0640-000
192-215-0390-000	192-216-0250-000	192-217-0030-000	192-217-0480-000	192-218-0200-000	192-218-0650-000
192-215-0400-000	192-216-0260-000	192-217-0040-000	192-217-0490-000	192-218-0210-000	192-218-0660-000
192-215-0410-000	192-216-0270-000	192-217-0050-000	192-217-0500-000	192-218-0220-000	192-218-0670-000
192-215-0420-000	192-216-0280-000	192-217-0060-000	192-217-0510-000	192-218-0230-000	192-218-0680-000
192-215-0430-000	192-216-0290-000	192-217-0070-000	192-217-0520-000	192-218-0240-000	192-218-0690-000
192-215-0440-000	192-216-0300-000	192-217-0080-000	192-217-0530-000	192-218-0250-000	192-218-0700-000
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192-215-0460-000	192-216-0320-000	192-217-0100-000	192-217-0550-000	192-218-0270-000	192-218-0720-000
192-215-0470-000	192-216-0330-000	192-217-0110-000	192-217-0560-000	192-218-0280-000	192-218-0730-000
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192-215-0510-000	192-216-0370-000	192-217-0150-000	192-217-0600-000	192-218-0320-000	192-218-0770-000
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192-215-0530-000	192-216-0390-000	192-217-0170-000	192-217-0620-000	192-218-0340-000	192-218-0790-000
192-215-0540-000	192-216-0400-000	192-217-0180-000	192-217-0630-000	192-218-0350-000	192-218-0800-000
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192-215-0560-000	192-216-0420-000	192-217-0200-000	192-217-0650-000	192-218-0370-000	192-218-0820-000
192-215-0570-000	192-216-0430-000	192-217-0210-000	192-217-0660-000	192-218-0380-000	192-219-0010-000
192-215-0580-000	192-216-0440-000	192-217-0220-000	192-217-0670-000	192-218-0390-000	192-219-0020-000
192-215-0590-000	192-216-0450-000	192-217-0230-000	192-217-0680-000	192-218-0400-000	192-219-0030-000
192-216-0010-000	192-216-0460-000	192-217-0240-000	192-217-0690-000	192-218-0410-000	192-219-0040-000
192-216-0020-000	192-216-0470-000	192-217-0250-000	192-217-0700-000	192-218-0420-000	192-219-0050-000
192-216-0030-000	192-216-0480-000	192-217-0260-000	192-217-0710-000	192-218-0430-000	192-219-0060-000
192-216-0040-000	192-216-0490-000	192-217-0270-000	192-217-0720-000	192-218-0440-000	192-219-0070-000
192-216-0050-000	192-216-0500-000	192-217-0280-000	192-217-0730-000	192-218-0450-000	192-219-0080-000
192-216-0060-000	192-216-0510-000	192-217-0290-000	192-218-0010-000	192-218-0460-000	192-219-0090-000
192-216-0070-000	192-216-0520-000	192-217-0300-000	192-218-0020-000	192-218-0470-000	192-219-0100-000
192-216-0080-000	192-216-0530-000	192-217-0310-000	192-218-0030-000	192-218-0480-000	192-219-0110-000
192-216-0090-000	192-216-0540-000	192-217-0320-000	192-218-0040-000	192-218-0490-000	192-219-0120-000
192-216-0100-000	192-216-0550-000	192-217-0330-000	192-218-0050-000	192-218-0500-000	192-219-0130-000
192-216-0110-000	192-216-0560-000	192-217-0340-000	192-218-0060-000	192-218-0510-000	192-219-0140-000
192-216-0120-000	192-216-0570-000	192-217-0350-000	192-218-0070-000	192-218-0520-000	192-219-0150-000
192-216-0130-000	192-216-0580-000	192-217-0360-000	192-218-0080-000	192-218-0530-000	192-219-0160-000
192-216-0140-000	192-216-0590-000	192-217-0370-000	192-218-0090-000	192-218-0540-000	192-219-0170-000
192-216-0150-000	192-216-0600-000	192-217-0380-000	192-218-0100-000	192-218-0550-000	192-219-0180-000
192-216-0160-000	192-216-0610-000	192-217-0390-000	192-218-0110-000	192-218-0560-000	192-219-0190-000

Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

San Joaquin County EIFD Parcels List

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

Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

San Joaquin County EIFD Parcels List

APN	APN	APN	APN	APN	APN
193-304-0320-000	193-306-0380-000	193-310-0190-000	193-313-0230-000	193-315-0150-000	193-316-0310-000
193-304-0330-000	193-306-0410-000	193-310-0200-000	193-313-0240-000	193-315-0160-000	193-316-0320-000
193-304-0340-000	193-306-0450-000	193-310-0210-000	193-313-0250-000	193-315-0170-000	193-316-0330-000
193-304-0350-000	193-306-0470-000	193-310-0220-000	193-313-0260-000	193-315-0180-000	193-316-0340-000
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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
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193-305-0110-000	193-306-0530-000	193-310-0290-000	193-314-0030-000	193-315-0240-000	193-316-0410-000
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193-305-0190-000	193-306-0580-000	193-310-0320-000	193-314-0060-000	193-315-0270-000	193-316-0500-000
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193-305-0230-000	193-306-0620-000	193-311-0020-000	193-314-0160-000	193-315-0310-000	193-317-0030-000
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193-305-0260-000	193-307-0070-000	193-311-0070-000	193-314-0190-000	193-315-0340-000	193-317-0100-000
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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
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193-306-0250-000	193-309-0120-000	193-313-0110-000	193-315-0030-000	193-316-0170-000	193-317-0270-000
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193-306-0340-000	193-310-0080-000	193-313-0190-000	193-315-0110-000	193-316-0270-000	193-317-0410-000
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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
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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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193-328-0180-000	193-329-0240-000	193-331-0250-000	193-333-0380-000	193-335-0200-000	196-602-0200-000
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193-328-0300-000	193-330-0160-000	193-331-0390-000	193-334-0120-000	193-338-0030-000	196-603-0270-000

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San Joaquin County EIFD Parcels List

APN	APN	APN	APN	APN	APN
196-603-0280-000	196-605-0420-000	196-607-0180-000	196-608-0460-000	196-609-0140-000	196-609-0590-000
196-603-0290-000	196-605-0430-000	196-607-0190-000	196-608-0470-000	196-609-0150-000	196-609-0600-000
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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
196-610-0170-000	196-610-0620-000	196-612-0090-000	196-612-0540-000	196-613-0310-000	196-614-0120-000
196-610-0180-000	196-610-0630-000	196-612-0100-000	196-612-0550-000	196-613-0320-000	196-614-0130-000
196-610-0190-000	196-610-0640-000	196-612-0110-000	196-612-0560-000	196-613-0330-000	196-614-0140-000
196-610-0200-000	196-610-0650-000	196-612-0120-000	196-612-0570-000	196-613-0340-000	196-614-0150-000
196-610-0210-000	196-610-0660-000	196-612-0130-000	196-612-0580-000	196-613-0350-000	196-614-0160-000
196-610-0220-000	196-610-0670-000	196-612-0140-000	196-612-0590-000	196-613-0360-000	196-614-0170-000
196-610-0230-000	196-610-0680-000	196-612-0150-000	196-612-0600-000	196-613-0370-000	196-614-0180-000
196-610-0240-000	196-610-0690-000	196-612-0160-000	196-612-0610-000	196-613-0380-000	196-614-0200-000
196-610-0250-000	196-610-0700-000	196-612-0170-000	196-612-0620-000	196-613-0390-000	196-614-0210-000
196-610-0260-000	196-610-0710-000	196-612-0180-000	196-612-0630-000	196-613-0400-000	196-614-0220-000
196-610-0270-000	196-610-0720-000	196-612-0190-000	196-612-0640-000	196-613-0410-000	196-614-0230-000
196-610-0280-000	196-610-0730-000	196-612-0200-000	196-612-0650-000	196-613-0420-000	196-614-0240-000
196-610-0290-000	196-610-0740-000	196-612-0210-000	196-612-0660-000	196-613-0430-000	196-614-0250-000
196-610-0300-000	196-610-0750-000	196-612-0220-000	196-612-0670-000	196-613-0440-000	196-614-0260-000
196-610-0310-000	196-610-0760-000	196-612-0230-000	196-612-0680-000	196-613-0450-000	196-614-0280-000
196-610-0320-000	196-610-0770-000	196-612-0240-000	196-613-0010-000	196-613-0460-000	196-614-0290-000
196-610-0330-000	196-610-0780-000	196-612-0250-000	196-613-0020-000	196-613-0470-000	196-614-0300-000
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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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196-614-0620-000	196-615-0450-000	196-616-0080-000	196-616-0530-000	196-618-0120-000	196-618-0590-000
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196-615-0380-000	196-616-0010-000	196-616-0460-000	196-618-0050-000	196-618-0520-000	196-619-0380-000
196-615-0390-000	196-616-0020-000	196-616-0470-000	196-618-0060-000	196-618-0530-000	196-619-0390-000

Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

San Joaquin County EIFD Parcels List

APN	APN	APN	APN	APN	APN
196-619-0400-000	196-620-0040-000	196-620-0490-000	196-621-0170-000	196-622-0310-000	196-623-0450-000
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196-619-0480-000	196-620-0120-000	196-620-0570-000	196-621-0250-000	196-623-0080-000	196-623-0530-000
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196-619-0510-000	196-620-0150-000	196-620-0600-000	196-621-0280-000	196-623-0110-000	196-623-0560-000
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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

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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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196-625-0070-000	196-625-0530-000	196-626-0450-000	196-628-0330-000	196-629-0390-000	196-630-0240-000
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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
196-631-0160-000	196-632-0180-000	196-636-0020-000	196-637-0150-000	196-637-0600-000	196-638-0100-000
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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

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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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196-639-0490-000	196-640-0310-000	196-642-0190-000	196-644-0010-000	196-645-0110-000	196-646-0260-000

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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

Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

San Joaquin County EIFD Parcels List

APN	APN	APN	APN	APN	APN
196-653-0120-000	196-653-0570-000	196-654-0430-000	196-656-0070-000	196-657-0340-000	196-658-0180-000
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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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196-663-0510-000	196-664-0300-000	196-665-0250-000	196-666-0040-000	196-666-0530-000	196-667-0420-000
196-663-0520-000	196-664-0310-000	196-665-0260-000	196-666-0050-000	196-666-0540-000	196-667-0430-000
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196-663-0550-000	196-664-0340-000	196-665-0290-000	196-666-0080-000	196-667-0010-000	196-667-0460-000
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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
196-668-0060-000	196-668-0510-000	196-669-0080-000	196-670-0100-000	196-670-0550-000	196-671-0280-000
196-668-0070-000	196-668-0520-000	196-669-0090-000	196-670-0110-000	196-670-0560-000	196-671-0290-000
196-668-0080-000	196-668-0530-000	196-669-0100-000	196-670-0120-000	196-670-0570-000	196-671-0300-000
196-668-0090-000	196-668-0540-000	196-669-0110-000	196-670-0130-000	196-670-0580-000	196-671-0310-000
196-668-0100-000	196-668-0550-000	196-669-0120-000	196-670-0140-000	196-670-0590-000	196-671-0320-000
196-668-0110-000	196-668-0560-000	196-669-0130-000	196-670-0150-000	196-670-0600-000	196-671-0330-000
196-668-0120-000	196-668-0570-000	196-669-0140-000	196-670-0160-000	196-670-0610-000	196-671-0340-000
196-668-0130-000	196-668-0580-000	196-669-0150-000	196-670-0170-000	196-670-0620-000	196-671-0350-000
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196-668-0160-000	196-668-0610-000	196-669-0180-000	196-670-0200-000	196-670-0650-000	196-671-0380-000
196-668-0170-000	196-668-0620-000	196-669-0190-000	196-670-0210-000	196-670-0660-000	196-671-0390-000
196-668-0180-000	196-668-0630-000	196-669-0200-000	196-670-0220-000	196-670-0670-000	196-671-0400-000
196-668-0190-000	196-668-0640-000	196-669-0210-000	196-670-0230-000	196-670-0680-000	196-671-0410-000
196-668-0200-000	196-668-0650-000	196-669-0220-000	196-670-0240-000	196-670-0690-000	196-671-0420-000
196-668-0210-000	196-668-0660-000	196-669-0230-000	196-670-0250-000	196-670-0700-000	196-671-0430-000
196-668-0220-000	196-668-0670-000	196-669-0240-000	196-670-0260-000	196-670-0710-000	196-671-0440-000
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196-668-0240-000	196-668-0690-000	196-669-0260-000	196-670-0280-000	196-671-0010-000	196-671-0460-000
196-668-0250-000	196-668-0700-000	196-669-0270-000	196-670-0290-000	196-671-0020-000	196-671-0470-000
196-668-0260-000	196-668-0710-000	196-669-0280-000	196-670-0300-000	196-671-0030-000	196-671-0480-000
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196-668-0350-000	196-668-0800-000	196-669-0370-000	196-670-0390-000	196-671-0120-000	196-671-0570-000
196-668-0360-000	196-668-0810-000	196-669-0380-000	196-670-0400-000	196-671-0130-000	196-672-0010-000
196-668-0370-000	196-668-0820-000	196-669-0390-000	196-670-0410-000	196-671-0140-000	196-672-0020-000
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196-668-0390-000	196-668-0840-000	196-669-0410-000	196-670-0430-000	196-671-0160-000	196-672-0040-000
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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
196-672-0150-000	196-673-0060-000	196-673-0510-000	196-675-0200-000	198-801-0160-000	198-803-0310-000
196-672-0160-000	196-673-0070-000	196-673-0520-000	196-676-0010-000	198-801-0170-000	198-803-0330-000
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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
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196-672-0270-000	196-673-0180-000	196-673-0630-000	196-676-0120-000	198-801-0310-000	198-804-0150-000
196-672-0280-000	196-673-0190-000	196-673-0640-000	196-676-0130-000	198-801-0320-000	198-804-0180-000
196-672-0290-000	196-673-0200-000	196-673-0650-000	196-676-0140-000	198-801-0330-000	198-804-0190-000
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196-672-0330-000	196-673-0240-000	196-674-0030-000	196-676-0180-000	198-801-0370-000	198-804-0230-000
196-672-0340-000	196-673-0250-000	196-674-0040-000	196-676-0190-000	198-801-0380-000	198-804-0240-000
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196-672-0410-000	196-673-0320-000	196-675-0010-000	196-676-0260-000	198-802-0010-000	198-805-0060-000
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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
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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
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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
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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
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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
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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
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226-621-0090-000	226-622-0230-000	226-623-0200-000	226-623-0650-000	226-626-0370-000	226-627-0240-000
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226-621-0180-000	226-622-0320-000	226-623-0290-000	226-626-0010-000	226-626-0460-000	226-627-0330-000
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226-621-0230-000	226-622-0370-000	226-623-0340-000	226-626-0060-000	226-626-0510-000	226-627-0380-000
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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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226-621-0310-000	226-622-0450-000	226-623-0420-000	226-626-0140-000	226-627-0010-000	226-627-0460-000
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226-622-0050-000	226-623-0020-000	226-623-0470-000	226-626-0190-000	226-627-0060-000	226-627-0510-000

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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
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226-627-0590-000	226-628-0440-000	226-629-0140-000	226-629-0590-000	226-633-0280-000	226-633-0730-000
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226-628-0330-000	226-629-0030-000	226-629-0480-000	226-633-0170-000	226-633-0620-000	226-641-0220-000
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226-628-0360-000	226-629-0060-000	226-629-0510-000	226-633-0200-000	226-633-0650-000	226-641-0250-000

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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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226-641-0300-000	226-641-0750-000	226-645-0460-000	226-646-0460-000	226-649-0010-000	226-649-0460-000
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226-641-0340-000	226-645-0040-000	226-646-0030-000	226-646-0500-000	226-649-0050-000	226-649-0500-000
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226-641-0360-000	226-645-0060-000	226-646-0070-000	226-646-0520-000	226-649-0070-000	226-649-0520-000
226-641-0370-000	226-645-0070-000	226-646-0080-000	226-646-0530-000	226-649-0080-000	226-649-0530-000
226-641-0380-000	226-645-0080-000	226-646-0090-000	226-646-0540-000	226-649-0090-000	226-649-0540-000
226-641-0390-000	226-645-0090-000	226-646-0100-000	226-646-0550-000	226-649-0100-000	226-649-0550-000
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226-641-0540-000	226-645-0240-000	226-646-0250-000	226-646-0710-000	226-649-0250-000	226-649-0700-000
226-641-0550-000	226-645-0250-000	226-646-0260-000	226-646-0720-000	226-649-0260-000	226-649-0710-000
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226-641-0570-000	226-645-0270-000	226-646-0280-000	226-646-0740-000	226-649-0280-000	226-649-0730-000
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226-641-0670-000	226-645-0370-000	226-646-0380-000	226-646-0840-000	226-649-0380-000	226-650-0080-000
226-641-0680-000	226-645-0380-000	226-646-0390-000	226-646-0850-000	226-649-0390-000	226-650-0090-000
226-641-0690-000	226-645-0390-000	226-646-0400-000	226-646-0860-000	226-649-0400-000	226-650-0100-000
226-641-0700-000	226-645-0400-000	226-646-0410-000	226-646-0870-000	226-649-0410-000	226-650-0110-000

Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

San Joaquin County EIFD Parcels List

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

Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

San Joaquin County EIFD Parcels List

APN	APN	APN	APN	APN	APN
226-656-0430-000	226-662-0200-000	241-102-0250-000	241-103-0340-000	241-129-0040-000	241-131-0500-000
226-656-0440-000	226-662-0210-000	241-102-0270-000	241-103-0350-000	241-129-0050-000	241-131-0520-000
226-656-0450-000	226-662-0220-000	241-102-0280-000	241-103-0360-000	241-129-0060-000	241-131-0570-000
226-656-0460-000	226-662-0230-000	241-102-0290-000	241-103-0370-000	241-129-0070-000	241-131-0610-000
226-656-0470-000	226-662-0240-000	241-102-0300-000	241-103-0390-000	241-129-0080-000	241-131-0620-000
226-656-0480-000	226-662-0250-000	241-102-0310-000	241-103-0400-000	241-129-0090-000	241-131-0640-000
226-656-0490-000	226-662-0260-000	241-102-0340-000	241-103-0410-000	241-129-0100-000	241-131-0650-000
226-656-0500-000	226-662-0270-000	241-102-0350-000	241-103-0420-000	241-129-0110-000	241-131-0660-000
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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
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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
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226-656-0650-000	226-662-0420-000	241-103-0050-000	241-126-0280-000	241-130-0710-000	241-131-0810-000
226-656-0660-000	226-662-0430-000	241-103-0070-000	241-126-0290-000	241-131-0010-000	241-131-0820-000
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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
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226-662-0190-000	241-102-0080-000	241-103-0330-000	241-129-0030-000	241-131-0460-000	241-132-0290-000

Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

San Joaquin County EIFD Parcels List

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

Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

San Joaquin County EIFD Parcels List

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

Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

San Joaquin County EIFD Parcels List

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

Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

San Joaquin County EIFD Parcels List

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

Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

San Joaquin County EIFD Parcels List

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

Attachment A: Mossdale Tract EFD Maps and Detailed Descriptions

San Joaquin County EFD Parcels List

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

Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

San Joaquin County EIFD Parcels List

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

Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

San Joaquin County EIFD Parcels List

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

Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

San Joaquin County EIFD Parcels List

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

ATTACHMENT B:
Bond Proceed Analysis



Attachment B: Bond Proceed Analysis

SJAFCA
Assessment Revenue Bonds
Series 2025
Sources and Uses of Funds

Sources of Funds

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

Uses of Funds

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

Rounding Adjustment **4,661.75**

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

Attachment B: Bond Proceed Analysis

**SJAFCA
Assessment Revenue Bonds
Series 2025**

Summary Calculations

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

Attachment B: Bond Proceed Analysis

SJAFCA
Assessment Revenue Bonds
Series 2025
Gross Debt Service Schedule

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

Attachment B: Bond Proceed Analysis

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

		Reserve Fund Investment Rate	8,155,800.00 2.00		
		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)
Subtotal	209,787,650.00	-	(13,049,280.00)		196,738,370.00
Accrued	-	-			-
Total	209,787,650.00	-	(13,049,280.00)		196,738,370.00

Attachment B: Bond Proceed Analysis

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

Sources of Funds

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

Uses of Funds

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

Rounding Adjustment -

Run Date 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**

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

Attachment B: Bond Proceed Analysis

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

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

Attachment B: Bond Proceed Analysis

**SJAFCA
EIFD Revenue Bonds
Series 2027**

Sources and Uses of Funds

Sources of Funds

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

Uses of Funds

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

Rounding Adjustment **825.00**

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

Attachment B: Bond Proceed Analysis

**SJAFCA
EIFD Revenue Bonds
Series 2027**

Summary Calculations

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

Attachment B: Bond Proceed Analysis

SJAFCA
EIFD Revenue Bonds
Series 2027
Gross Debt Service Schedule

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

Attachment B: Bond Proceed Analysis

**SJAFCA
EIFD Revenue Bonds
Series 2027
Net Debt Service Schedule**

		Reserve Fund Investment Rate	3,000,775.00 2.00		
		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)	
Subtotal	89,950,425.00	-	(4,801,240.00)	85,149,185.00	
Accrued	-	-		-	
Total	89,950,425.00	-	(4,801,240.00)	85,149,185.00	

ATTACHMENT C:

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



ATTACHMENT C

Description of Facilities to be Financed

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

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

Other Expenses

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

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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

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

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

summ

Source: EPS.

[1] Represents non-redevelopment area parcels only.

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

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

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

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

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

Jurisdiction / Item	Formula	Net Fiscal Impact by Fiscal Year Ending					Impacts of EFD from New Development Only
		2025	2030	2035	2040	2050	
<i>EFD Allocations [1]</i>							
Lathrop							
EFD Allocation							
Estimated EFD Allocation (Real \$) [3]	<i>a</i>	\$152,452	\$396,739	\$1,231,389	\$1,642,349	\$2,950,210	\$4,859,116
Discount Factor	<i>b</i>	1.16	1.34	1.56	1.81	2.43	3.26
Estimated EFD Allocation (Current 2020\$)	<i>c = a/b</i>	\$131,506	\$295,211	\$790,382	\$908,329	\$1,215,448	\$1,489,595
Net Fiscal Impact [4]	<i>d</i>	\$264,000	\$3,276,000	\$4,303,000	\$4,691,000	\$1,568,000	(\$1,381,000)
Net Fiscal Surplus/(Deficit) (2020\$)	<i>e = d - c</i>	\$132,494	\$2,980,789	\$3,512,618	\$3,781,671	\$352,552	(\$2,870,595)
Manteca							
EFD Allocation							
Estimated EFD Allocation (Real \$) [3]	<i>f</i>	\$80,855	\$219,499	\$1,525,845	\$2,046,328	\$2,960,420	\$4,148,657
Discount Factor	<i>g</i>	1.16	1.34	1.56	1.81	2.43	3.26
Estimated EFD Allocation (Current 2020\$)	<i>h = f/g</i>	\$69,746	\$163,328	\$979,382	\$1,133,002	\$1,219,654	\$1,271,799
Net Fiscal Impact [4]	<i>i</i>	(\$962,000)	\$1,245,000	\$3,225,000	\$3,921,000	\$4,777,000	\$5,195,000
Net Fiscal Surplus/(Deficit) (2020\$)	<i>j = i - h</i>	(\$1,031,746)	\$1,081,672	\$2,245,618	\$2,787,998	\$3,557,346	\$3,927,201
Stockton							
EFD Allocation							
Estimated EFD Allocation (Real \$) [3]	<i>k</i>	\$6,118	\$13,783	\$496,835	\$831,909	\$1,515,462	\$2,270,002
Discount Factor	<i>l</i>	1.16	1.34	1.56	1.81	2.43	3.26
Estimated EFD Allocation (Current 2020\$)	<i>m = k/l</i>	\$5,277	\$10,256	\$318,999	\$460,608	\$624,350	\$695,885
Net Fiscal Impact [4]	<i>n</i>	(\$1,639,000)	(\$920,000)	(\$6,000)	\$1,244,000	\$3,387,000	\$4,238,000
Net Fiscal Surplus/(Deficit) (after EFD Contribution) [3]	<i>o = n - m</i>	(\$1,644,277)	(\$930,256)	(\$6,000)	\$783,392	\$2,745,650	\$3,542,115
San Joaquin County							
EFD Allocation							
Estimated EFD Allocation (Real \$) [3]	<i>p</i>	\$2,645,921	\$7,129,499	\$5,220,212	\$7,279,868	\$11,892,248	\$18,269,943
Discount Factor	<i>q</i>	1.16	1.34	1.56	1.81	2.43	3.26
Estimated EFD Allocation (Current 2020\$)	<i>r = p/q</i>	\$2,282,394	\$5,305,017	\$3,350,656	\$4,030,686	\$4,940,647	\$5,600,776
Net Fiscal Impact [4]	<i>s</i>	\$5,962,000	\$12,508,000	\$17,554,000	\$20,498,000	\$23,825,000	\$25,709,000
Net Fiscal Surplus/(Deficit) (after EFD Contribution) [3]	<i>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 analysis assumptions in this analysis, including assessed values, property tax allocations, and property tax revenues for each jurisdiction, are derived from fiscal impact analyses prepared in 2021 and based on Fiscal Year (FY) 2020-21 budgets, current 2020 market-based assumptions, and the current Project boundary identified in 2019.

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

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

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

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

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

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

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

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

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

Lathrop
 Existing City and
 Annexation Areas

Fiscal Year Ending	Net City Property Tax Revenue [1]			Net County Property Tax Revenue [1]			EIFD Revenue	
	Existing City Boundaries	Annexation Areas	Total	Existing City Boundaries	Annexation Areas	Total	City EIFD Revenue	County EIFD Revenue
2021	\$3,689,598	\$0	\$3,689,598	\$6,162,942	\$0	\$6,162,942	\$0	\$0
2022	\$3,800,286	\$0	\$3,800,286	\$6,347,830	\$0	\$6,347,830	\$0	\$0
2023	\$4,327,174	\$0	\$4,327,174	\$6,877,190	\$0	\$6,877,190	\$58,543	\$448,520
2024	\$4,792,188	\$0	\$4,792,188	\$7,344,385	\$0	\$7,344,385	\$110,211	\$844,367
2025	\$5,172,350	\$0	\$5,172,350	\$7,726,330	\$0	\$7,726,330	\$152,452	\$1,167,984
2026	\$5,583,653	\$4,968	\$5,588,621	\$8,139,562	\$11,953	\$8,151,516	\$198,704	\$1,528,238
2027	\$6,009,634	\$10,235	\$6,019,869	\$8,567,542	\$24,624	\$8,592,166	\$246,620	\$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
2029	\$6,911,189	\$21,716	\$6,932,905	\$9,473,325	\$52,246	\$9,525,572	\$348,069	\$2,692,457
2030	\$7,342,976	\$27,959	\$7,370,935	\$9,907,137	\$67,267	\$9,974,405	\$396,739	\$3,072,747
2031	\$7,393,505	\$30,718	\$7,424,223	\$12,349,786	\$122,870	\$12,472,656	\$905,984	\$1,531,207
2032	\$7,697,927	\$36,912	\$7,734,839	\$12,858,279	\$147,649	\$13,005,928	\$983,638	\$1,664,525
2033	\$8,014,644	\$43,451	\$8,058,095	\$13,387,310	\$173,804	\$13,561,114	\$1,064,452	\$1,803,321
2034	\$8,336,469	\$50,349	\$8,386,818	\$13,924,871	\$201,396	\$14,126,266	\$1,146,633	\$1,944,609
2035	\$8,668,220	\$57,621	\$8,725,842	\$14,479,013	\$230,486	\$14,709,499	\$1,231,389	\$2,090,417
2036	\$9,001,301	\$59,350	\$9,060,651	\$15,035,377	\$237,401	\$15,272,777	\$1,315,091	\$2,231,237
2037	\$9,347,249	\$61,131	\$9,408,380	\$15,613,233	\$244,523	\$15,857,756	\$1,402,023	\$2,377,482
2038	\$9,654,938	\$62,965	\$9,717,903	\$16,127,184	\$251,858	\$16,379,042	\$1,479,404	\$2,507,803
2039	\$9,973,360	\$64,854	\$10,038,213	\$16,659,062	\$259,414	\$16,918,476	\$1,559,482	\$2,642,661
2040	\$10,302,882	\$66,799	\$10,369,681	\$17,209,481	\$267,196	\$17,476,677	\$1,642,349	\$2,782,212
2041	\$11,654,647	\$72,993	\$11,727,640	\$17,928,142	\$275,212	\$18,203,354	\$1,750,411	\$2,963,881
2042	\$11,184,824	\$70,867	\$11,255,691	\$18,682,638	\$283,469	\$18,966,106	\$1,863,851	\$3,154,569
2043	\$12,143,278	\$75,183	\$12,218,461	\$19,467,410	\$291,973	\$19,759,383	\$1,981,839	\$3,352,888
2044	\$12,651,421	\$77,438	\$12,728,860	\$20,283,597	\$300,732	\$20,584,329	\$2,104,544	\$3,559,125
2045	\$13,179,809	\$79,762	\$13,259,570	\$21,132,378	\$309,754	\$21,442,132	\$2,232,144	\$3,773,575
2046	\$13,729,197	\$82,154	\$13,811,351	\$22,014,972	\$319,047	\$22,334,019	\$2,364,821	\$3,996,547
2047	\$14,300,370	\$84,619	\$14,384,989	\$22,932,646	\$328,618	\$23,261,264	\$2,502,766	\$4,228,359
2048	\$14,894,142	\$87,158	\$14,981,300	\$23,886,709	\$338,476	\$24,225,186	\$2,646,176	\$4,469,339
2049	\$15,511,354	\$89,772	\$15,601,126	\$24,878,520	\$348,631	\$25,227,151	\$2,795,254	\$4,719,830
2050	\$16,152,878	\$92,466	\$16,245,343	\$25,909,483	\$359,090	\$26,268,573	\$2,950,210	\$4,980,186
2051	\$16,813,936	\$95,240	\$16,909,176	\$26,981,057	\$369,862	\$27,350,919	\$3,111,264	\$5,250,772
2052	\$17,500,805	\$98,097	\$17,598,902	\$28,095,260	\$380,958	\$28,476,218	\$3,277,223	\$5,529,597
2053	\$18,214,437	\$101,040	\$18,315,477	\$29,232,575	\$392,387	\$29,624,962	\$3,449,654	\$5,819,283
2054	\$18,955,820	\$104,071	\$19,059,891	\$30,424,594	\$404,159	\$30,828,753	\$3,628,798	\$6,120,231
2055	\$19,725,978	\$107,193	\$19,833,171	\$31,662,968	\$416,283	\$32,079,252	\$3,814,901	\$6,432,855
2056	\$20,525,968	\$110,409	\$20,636,377	\$32,949,405	\$428,772	\$33,378,177	\$4,008,221	\$6,757,587
2057	\$21,356,889	\$113,721	\$21,470,610	\$34,263,608	\$441,635	\$34,727,310	\$4,209,023	\$7,094,870
2058	\$22,219,876	\$117,133	\$22,337,009	\$35,617,608	\$454,884	\$36,128,492	\$4,417,581	\$7,445,166
2059	\$23,116,105	\$120,647	\$23,236,751	\$37,115,103	\$468,531	\$37,583,634	\$4,634,181	\$7,808,951
2060	\$23,786,786	\$124,266	\$23,911,052	\$38,612,124	\$482,586	\$39,094,711	\$4,859,116	\$8,186,720
2061	\$24,841,784	\$128,870	\$24,970,654	\$39,732,401	\$497,064	\$40,229,465	\$5,027,692	\$8,470,409
TOTAL			\$493,429,654	\$809,091,770	\$10,222,853	\$819,314,623	\$82,169,913	\$149,651,484

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
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	City EIFD		County EIFD		Net City and County Property Tax Revenue		Total EIFD
			City Amount [2]	County Amount [2]	Net City	County	Net City	County	
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	\$552	\$4,968	\$22,081	\$10,128	\$11,953	\$10,680
2027	\$16,390,159	\$163,902	\$11,372	\$1,137	\$10,235	\$45,487	\$20,863	\$24,624	\$22,000
2028	\$25,322,795	\$253,228	\$17,569	\$1,757	\$15,812	\$70,277	\$32,234	\$38,044	\$33,991
2029	\$34,776,639	\$347,766	\$24,129	\$2,413	\$21,716	\$96,514	\$44,268	\$52,246	\$46,681
2030	\$44,774,923	\$447,749	\$31,066	\$3,107	\$27,959	\$124,262	\$56,995	\$67,267	\$60,101
2031	\$55,341,805	\$553,418	\$38,397	\$3,839	\$34,558	\$153,588	\$70,718	\$86,286	\$78,397
2032	\$66,502,402	\$665,024	\$46,140	\$4,614	\$41,526	\$184,561	\$86,912	\$103,649	\$94,140
2033	\$78,282,827	\$782,828	\$54,314	\$5,431	\$48,883	\$217,255	\$103,451	\$124,834	\$112,314
2034	\$90,710,226	\$907,102	\$62,936	\$6,293	\$56,643	\$251,744	\$125,349	\$149,395	\$136,836
2035	\$103,812,814	\$1,038,128	\$72,027	\$7,203	\$64,824	\$288,107	\$144,055	\$172,879	\$158,676
2036	\$106,927,199	\$1,069,272	\$74,188	\$7,419	\$66,769	\$296,751	\$148,381	\$185,130	\$170,711
2037	\$110,135,015	\$1,101,350	\$76,413	\$7,641	\$68,772	\$305,653	\$152,131	\$193,522	\$177,863
2038	\$113,439,065	\$1,134,391	\$78,706	\$7,871	\$70,835	\$314,823	\$156,065	\$198,758	\$183,016
2039	\$116,842,237	\$1,168,422	\$81,067	\$8,107	\$72,960	\$324,268	\$160,067	\$200,201	\$185,118
2040	\$120,347,504	\$1,203,475	\$83,499	\$8,350	\$75,149	\$333,996	\$163,500	\$206,649	\$191,299
2041	\$123,957,929	\$1,239,579	\$86,004	\$8,600	\$77,404	\$344,015	\$166,803	\$213,607	\$197,404
2042	\$127,676,667	\$1,276,767	\$88,584	\$8,858	\$79,726	\$354,336	\$170,067	\$220,693	\$203,562
2043	\$131,506,967	\$1,315,070	\$91,241	\$9,124	\$82,117	\$364,966	\$173,293	\$228,874	\$210,439
2044	\$135,452,176	\$1,354,522	\$93,979	\$9,398	\$84,581	\$375,915	\$176,183	\$237,398	\$217,841
2045	\$139,515,742	\$1,395,157	\$96,798	\$9,680	\$87,118	\$387,192	\$179,438	\$246,756	\$225,461
2046	\$143,701,214	\$1,437,012	\$99,702	\$9,970	\$89,732	\$398,808	\$182,762	\$256,470	\$233,491
2047	\$148,012,250	\$1,480,123	\$102,693	\$10,269	\$92,424	\$410,772	\$186,154	\$266,628	\$241,511
2048	\$152,452,618	\$1,524,526	\$105,774	\$10,577	\$95,197	\$423,096	\$189,619	\$277,517	\$250,030
2049	\$157,026,196	\$1,570,262	\$108,947	\$10,895	\$98,052	\$435,788	\$193,158	\$289,124	\$258,659
2050	\$161,736,982	\$1,617,370	\$112,216	\$11,222	\$100,994	\$448,862	\$196,772	\$301,222	\$267,481
2051	\$166,589,092	\$1,665,891	\$115,582	\$11,558	\$103,924	\$462,328	\$200,466	\$314,470	\$276,702
2052	\$171,586,764	\$1,715,868	\$119,049	\$11,905	\$107,144	\$476,198	\$204,240	\$328,404	\$286,422
2053	\$176,734,367	\$1,767,344	\$122,621	\$12,262	\$110,359	\$490,484	\$208,198	\$342,862	\$296,770
2054	\$182,036,398	\$1,820,364	\$126,300	\$12,630	\$113,670	\$505,198	\$212,300	\$358,070	\$307,670
2055	\$187,497,490	\$1,874,975	\$130,089	\$13,009	\$117,080	\$520,354	\$216,649	\$374,429	\$319,119
2056	\$193,122,415	\$1,931,224	\$133,991	\$13,399	\$120,592	\$535,965	\$221,193	\$391,777	\$331,517
2057	\$198,916,087	\$1,989,161	\$138,011	\$13,801	\$124,210	\$552,044	\$226,409	\$409,649	\$344,917
2058	\$204,883,570	\$2,048,836	\$142,151	\$14,215	\$128,036	\$568,605	\$231,721	\$428,884	\$359,132
2059	\$211,030,077	\$2,110,301	\$146,416	\$14,642	\$131,774	\$585,663	\$237,133	\$448,641	\$374,575
2060	\$217,360,979	\$2,173,610	\$150,808	\$15,081	\$136,727	\$603,233	\$242,647	\$469,574	\$390,656
2061	\$223,881,809	\$2,238,818	\$155,333	\$15,533	\$142,300	\$621,330	\$248,333	\$492,000	\$407,189

Source: San Joaquin County; City of Lathrop; LWLA; 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

Manteca
Existing City and
Annexation Areas

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

Fiscal Year Ending	Net City Property Tax Revenue [1]			Net County Property Tax Revenue [1]			EIFD Revenue		
	Existing City Boundaries	Annexation Areas	Total	Existing City Boundaries	Annexation Areas	Total	City EIFD Revenue	County EIFD Revenue	Total
2021	\$1,545,190	\$0	\$1,545,190	\$2,144,610	\$0	\$2,144,610	\$0	\$0	\$0
2022	\$1,591,546	\$0	\$1,591,546	\$2,208,948	\$0	\$2,208,948	\$0	\$0	\$0
2023	\$1,872,151	\$0	\$1,872,151	\$2,376,326	\$0	\$2,376,326	\$19,577	\$249,255	\$268,832
2024	\$2,488,437	\$28,555	\$2,516,992	\$2,863,732	\$65,085	\$2,928,816	\$53,516	\$717,373	\$770,889
2025	\$2,977,611	\$58,823	\$3,036,434	\$3,250,607	\$134,075	\$3,384,682	\$80,855	\$1,103,621	\$1,184,477
2026	\$3,634,077	\$90,881	\$3,724,959	\$3,769,791	\$207,145	\$3,976,937	\$117,093	\$1,605,431	\$1,722,524
2027	\$4,139,196	\$124,810	\$4,264,006	\$4,169,278	\$284,406	\$4,453,757	\$145,464	\$2,009,434	\$2,154,898
2028	\$4,585,619	\$160,693	\$4,746,312	\$4,522,343	\$366,268	\$4,888,611	\$170,849	\$2,377,880	\$2,548,729
2029	\$5,029,311	\$198,616	\$5,227,927	\$4,873,249	\$452,707	\$5,325,956	\$196,197	\$2,748,436	\$2,944,633
2030	\$5,509,972	\$238,671	\$5,748,643	\$5,253,392	\$544,003	\$5,797,395	\$223,603	\$3,147,880	\$3,371,483
2031	\$5,296,920	\$236,589	\$5,533,509	\$7,351,735	\$946,356	\$8,298,091	\$1,008,331	\$1,553,986	\$2,562,318
2032	\$5,738,077	\$274,147	\$6,012,225	\$7,964,030	\$1,096,590	\$9,060,619	\$1,128,010	\$1,744,618	\$2,872,629
2033	\$6,195,581	\$314,881	\$6,510,462	\$8,599,011	\$1,259,522	\$9,858,533	\$1,252,569	\$1,944,097	\$3,196,666
2034	\$6,675,641	\$368,587	\$7,044,228	\$9,265,299	\$1,474,347	\$10,739,646	\$1,386,011	\$2,164,375	\$3,550,386
2035	\$7,178,334	\$425,232	\$7,603,566	\$9,962,999	\$1,700,928	\$11,663,927	\$1,525,845	\$2,395,445	\$3,921,291
2036	\$7,606,671	\$484,944	\$8,091,615	\$10,557,500	\$1,939,777	\$12,497,277	\$1,647,858	\$2,603,783	\$4,251,641
2037	\$7,998,072	\$547,857	\$8,545,928	\$11,100,735	\$2,191,426	\$13,292,161	\$1,761,436	\$2,802,504	\$4,563,940
2038	\$8,334,130	\$614,107	\$8,948,237	\$11,567,160	\$2,456,428	\$14,023,588	\$1,862,013	\$2,985,361	\$4,847,374
2039	\$8,677,378	\$632,530	\$9,309,909	\$12,043,563	\$2,530,121	\$14,573,684	\$1,952,431	\$3,122,885	\$5,075,316
2040	\$9,033,990	\$651,506	\$9,685,497	\$12,538,514	\$2,606,025	\$15,144,539	\$2,046,328	\$3,265,598	\$5,311,926
2041	\$9,392,085	\$671,051	\$10,063,137	\$13,035,496	\$2,684,206	\$15,719,702	\$2,140,733	\$3,409,389	\$5,550,122
2042	\$9,691,423	\$691,183	\$10,382,605	\$13,450,982	\$2,764,732	\$16,215,713	\$2,220,605	\$3,533,392	\$5,753,997
2043	\$10,000,558	\$711,918	\$10,712,477	\$13,880,039	\$2,847,674	\$16,727,713	\$2,303,073	\$3,661,392	\$5,964,465
2044	\$10,319,790	\$733,276	\$11,053,066	\$14,323,109	\$2,933,104	\$17,256,213	\$2,388,220	\$3,793,517	\$6,181,737
2045	\$10,649,445	\$755,274	\$11,404,719	\$14,780,646	\$3,021,097	\$17,801,743	\$2,476,134	\$3,929,899	\$6,406,033
2046	\$10,989,861	\$777,932	\$11,767,794	\$15,253,119	\$3,111,730	\$18,364,849	\$2,566,902	\$4,070,676	\$6,637,578
2047	\$11,341,389	\$801,270	\$12,142,659	\$15,741,013	\$3,205,082	\$18,946,095	\$2,660,619	\$4,215,987	\$6,876,606
2048	\$11,704,386	\$825,309	\$12,529,695	\$16,244,827	\$3,301,234	\$19,546,062	\$2,757,378	\$4,365,979	\$7,123,357
2049	\$12,079,227	\$850,068	\$12,929,295	\$16,765,079	\$3,400,271	\$20,165,350	\$2,857,278	\$4,520,801	\$7,378,079
2050	\$12,466,294	\$875,570	\$13,341,864	\$17,302,299	\$3,502,279	\$20,804,579	\$2,960,420	\$4,680,608	\$7,641,028
2051	\$12,865,984	\$901,837	\$13,767,821	\$17,857,039	\$3,607,348	\$21,464,387	\$3,066,909	\$4,845,560	\$7,912,469
2052	\$13,278,705	\$928,892	\$14,207,597	\$18,429,866	\$3,715,568	\$22,145,435	\$3,176,853	\$5,015,822	\$8,192,675
2053	\$13,704,881	\$956,759	\$14,661,640	\$19,021,367	\$3,827,035	\$22,848,402	\$3,290,364	\$5,191,564	\$8,481,928
2054	\$14,144,946	\$985,462	\$15,130,408	\$19,632,991	\$3,941,846	\$23,574,837	\$3,407,556	\$5,372,961	\$8,780,517
2055	\$14,599,351	\$1,015,025	\$15,614,376	\$20,262,825	\$4,060,102	\$24,322,927	\$3,528,548	\$5,560,195	\$9,088,743
2056	\$15,064,987	\$1,045,476	\$16,110,463	\$20,909,094	\$4,181,103	\$25,090,197	\$3,652,570	\$5,752,213	\$9,404,783
2057	\$15,507,936	\$1,076,840	\$16,584,776	\$21,523,874	\$4,307,362	\$25,831,236	\$3,771,148	\$5,937,273	\$9,708,420
2058	\$15,964,173	\$1,109,146	\$17,073,318	\$22,157,097	\$4,436,583	\$26,593,680	\$3,893,283	\$6,127,884	\$10,021,167
2059	\$16,434,097	\$1,142,420	\$17,576,517	\$22,809,317	\$4,569,680	\$27,378,998	\$4,019,083	\$6,324,213	\$10,343,296
2060	\$16,918,118	\$1,176,693	\$18,094,811	\$23,481,104	\$4,706,771	\$28,187,875	\$4,148,657	\$6,526,432	\$10,675,089
2061	\$17,416,661	\$1,211,993	\$18,628,654	\$24,174,044	\$4,847,974	\$29,022,018	\$4,282,117	\$6,734,718	\$11,016,836
TOTAL	\$380,642,182	\$24,694,823	\$405,337,005	\$517,416,205	\$97,228,864	\$614,645,069	\$82,146,438	\$142,112,439	\$224,258,877

proj/man

Source: EPS.

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

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

Manteca
Existing City

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

Fiscal Year Ending	Beginning Assessed Value	Gross Property Tax Revenue	City EIFD		Net City and County Property Tax Revenue		County EIFD		Total EIFD
			Amount [1]	City	Net City	County	Amount [1]	Net County	
Formula	a	b=a*1.0%	c=b*14.30%	d	e=c-d	f=b*19.84%	g	h=f-g	d+g
2021	\$1,080,794,449	\$10,807,944	\$1,545,190	\$0	\$1,545,190	\$2,144,610	\$0	\$2,144,610	\$0
2022	\$1,113,218,282	\$11,132,183	\$1,591,546	\$0	\$1,591,546	\$2,208,948	\$0	\$2,208,948	\$0
2023	\$1,323,183,556	\$13,231,836	\$1,891,729	\$19,577	\$1,872,151	\$2,625,580	\$249,255	\$2,376,326	\$268,832
2024	\$1,776,936,999	\$17,769,370	\$2,540,451	\$52,013	\$2,488,437	\$3,525,959	\$662,227	\$2,863,732	\$714,241
2025	\$2,137,101,205	\$21,371,012	\$3,055,370	\$77,759	\$2,977,611	\$4,240,629	\$990,022	\$3,250,607	\$1,067,781
2026	\$2,620,438,428	\$26,204,384	\$3,746,388	\$112,310	\$3,634,077	\$5,199,711	\$1,429,919	\$3,769,791	\$1,542,229
2027	\$2,992,342,428	\$29,923,424	\$4,278,091	\$138,895	\$4,139,196	\$5,937,676	\$1,768,398	\$4,169,278	\$1,907,294
2028	\$3,321,031,032	\$33,210,310	\$4,748,011	\$162,391	\$4,585,619	\$6,589,890	\$2,067,546	\$4,522,343	\$2,229,938
2029	\$3,647,708,289	\$36,477,083	\$5,215,055	\$185,744	\$5,029,311	\$7,238,112	\$2,364,863	\$4,873,249	\$2,550,607
2030	\$4,001,605,060	\$40,016,051	\$5,721,014	\$211,041	\$5,509,972	\$7,940,346	\$2,686,954	\$5,253,392	\$2,897,995
2031	\$4,368,883,384	\$43,688,834	\$6,246,104	\$949,184	\$5,296,920	\$8,669,133	\$1,317,397	\$7,351,735	\$2,266,581
2032	\$4,754,596,962	\$47,545,970	\$6,797,551	\$1,059,473	\$5,738,077	\$9,434,501	\$1,470,471	\$7,964,030	\$2,529,944
2033	\$5,154,602,486	\$51,546,025	\$7,369,431	\$1,173,849	\$6,195,581	\$10,228,228	\$1,629,216	\$8,599,011	\$2,803,066
2034	\$5,574,329,203	\$55,743,292	\$7,969,505	\$1,293,864	\$6,675,641	\$11,061,087	\$1,795,788	\$9,265,299	\$3,089,653
2035	\$6,013,844,087	\$60,138,441	\$8,597,871	\$1,419,537	\$7,178,334	\$11,933,212	\$1,970,213	\$9,962,999	\$3,389,751
2036	\$6,388,348,913	\$63,883,489	\$9,133,293	\$1,526,622	\$7,606,671	\$12,676,339	\$2,118,839	\$10,557,500	\$3,645,460
2037	\$6,730,558,822	\$67,305,588	\$9,622,543	\$1,624,472	\$7,998,072	\$13,355,382	\$2,254,647	\$11,100,735	\$3,879,119
2038	\$7,024,382,180	\$70,243,822	\$10,042,617	\$1,708,486	\$8,334,130	\$13,938,413	\$2,371,254	\$11,567,160	\$4,079,740
2039	\$7,324,491,381	\$73,244,914	\$10,471,677	\$1,794,298	\$8,677,378	\$14,533,917	\$2,490,354	\$12,043,563	\$4,284,653
2040	\$7,636,285,190	\$76,362,852	\$10,917,442	\$1,883,452	\$9,033,990	\$15,152,606	\$2,614,092	\$12,538,514	\$4,497,544
2041	\$7,949,357,918	\$79,493,579	\$11,365,036	\$1,972,970	\$9,392,065	\$15,773,834	\$2,738,338	\$13,035,496	\$4,711,308
2042	\$8,211,092,338	\$82,110,923	\$11,739,232	\$2,047,810	\$9,691,423	\$16,293,191	\$2,842,209	\$13,450,982	\$4,890,019
2043	\$8,481,376,401	\$84,813,764	\$12,125,652	\$2,125,093	\$10,000,558	\$16,829,513	\$2,949,473	\$13,880,039	\$5,074,567
2044	\$8,760,487,524	\$87,604,875	\$12,524,691	\$2,204,901	\$10,319,790	\$17,383,350	\$3,060,241	\$14,323,109	\$5,265,142
2045	\$9,048,712,076	\$90,487,121	\$12,936,760	\$2,287,315	\$10,649,445	\$17,955,271	\$3,174,625	\$14,780,646	\$5,461,940
2046	\$9,346,345,662	\$93,463,457	\$13,362,281	\$2,372,419	\$11,341,389	\$18,545,863	\$3,292,743	\$15,253,119	\$5,665,163
2047	\$9,653,693,423	\$96,536,934	\$13,801,690	\$2,460,301	\$11,704,386	\$19,155,730	\$3,414,717	\$15,741,013	\$5,875,018
2048	\$9,971,070,338	\$99,710,703	\$14,255,437	\$2,551,051	\$12,079,227	\$19,785,498	\$3,540,670	\$16,244,827	\$6,091,721
2049	\$10,298,801,545	\$102,988,015	\$14,723,988	\$2,644,761	\$12,486,294	\$20,435,812	\$3,670,733	\$16,765,079	\$6,546,566
2050	\$10,637,222,660	\$106,372,227	\$15,207,821	\$2,741,327	\$12,466,294	\$21,107,338	\$3,805,038	\$17,302,299	\$6,315,494
2051	\$10,986,680,120	\$109,866,801	\$15,707,434	\$2,841,450	\$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	\$2,944,630	\$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	\$3,051,174	\$13,704,881	\$23,256,172	\$4,234,805	\$19,021,367	\$7,285,979
2054	\$12,104,904,579	\$121,049,046	\$17,306,166	\$3,161,190	\$14,144,946	\$24,019,645	\$4,387,500	\$19,632,145	\$7,548,690
2055	\$12,502,200,533	\$125,022,005	\$17,874,142	\$3,274,792	\$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	\$3,391,201	\$15,064,987	\$25,615,831	\$4,706,737	\$20,909,094	\$8,037,938
2057	\$13,296,595,936	\$132,965,959	\$19,009,873	\$3,501,938	\$15,507,936	\$26,384,306	\$4,860,432	\$21,523,874	\$8,362,370
2058	\$13,695,493,814	\$136,954,938	\$19,580,170	\$3,615,997	\$15,964,173	\$27,175,835	\$5,018,738	\$22,157,097	\$8,634,735
2059	\$14,106,358,628	\$141,063,586	\$20,167,575	\$3,733,478	\$16,434,097	\$27,991,110	\$5,181,793	\$22,809,317	\$8,915,271
2060	\$14,529,549,387	\$145,295,494	\$20,772,602	\$3,854,484	\$16,918,118	\$28,830,844	\$5,349,740	\$23,481,104	\$9,204,223
2061	\$14,965,435,868	\$149,654,359	\$21,395,760	\$3,979,119	\$17,416,661	\$29,695,769	\$5,522,725	\$24,173,044	\$9,501,844

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

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

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

Stockton
Existing City and
Annexation Areas

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

Fiscal Year Ending	Net City Property Tax Revenue [1]			Net County Property Tax Revenue [1]			EIFD Revenue		
	Existing City Boundaries	Annexation Areas	Total	Existing City Boundaries	Annexation Areas	Total	City EIFD Revenue	County EIFD Revenue	Total
2021	\$2,398,072	\$0	\$2,398,072	\$2,950,394	\$0	\$2,950,394	\$0	\$0	\$0
2022	\$2,470,014	\$0	\$2,470,014	\$3,038,906	\$0	\$3,038,906	\$0	\$0	\$0
2023	\$2,685,463	\$2,374	\$2,687,837	\$3,183,848	\$5,192	\$3,189,040	\$2,200	\$127,206	\$129,406
2024	\$2,902,067	\$12,224	\$2,914,292	\$3,329,567	\$26,737	\$3,356,304	\$4,488	\$268,927	\$273,414
2025	\$3,053,016	\$22,864	\$3,075,880	\$3,431,116	\$49,570	\$3,480,687	\$6,118	\$374,315	\$380,432
2026	\$3,155,853	\$33,719	\$3,189,571	\$3,500,299	\$73,750	\$3,574,049	\$7,268	\$453,419	\$460,687
2027	\$3,321,397	\$45,416	\$3,366,814	\$3,611,667	\$99,335	\$3,711,003	\$9,059	\$569,458	\$578,517
2028	\$3,494,056	\$63,289	\$3,557,345	\$3,727,822	\$138,427	\$3,866,249	\$10,983	\$700,996	\$711,980
2029	\$3,611,235	\$82,193	\$3,693,429	\$3,806,654	\$179,774	\$3,986,428	\$12,358	\$802,822	\$815,180
2030	\$3,732,323	\$102,175	\$3,834,498	\$3,888,114	\$223,478	\$4,111,592	\$13,783	\$908,872	\$922,655
2031	\$3,591,172	\$99,621	\$3,690,794	\$4,418,289	\$398,485	\$4,816,775	\$305,195	\$444,467	\$749,662
2032	\$3,695,654	\$117,626	\$3,813,280	\$4,546,895	\$470,504	\$5,017,339	\$335,816	\$494,608	\$830,425
2033	\$3,834,114	\$136,621	\$3,970,735	\$4,717,185	\$546,485	\$5,263,670	\$375,180	\$556,191	\$931,371
2034	\$4,056,531	\$156,651	\$4,213,181	\$4,990,828	\$626,602	\$5,617,431	\$435,792	\$644,631	\$1,080,423
2035	\$4,279,595	\$177,759	\$4,457,354	\$5,265,269	\$711,034	\$5,976,303	\$496,835	\$734,349	\$1,231,184
2036	\$4,512,837	\$199,992	\$4,712,829	\$5,552,232	\$799,968	\$6,352,200	\$560,704	\$828,323	\$1,389,027
2037	\$4,756,667	\$223,400	\$4,980,067	\$5,852,220	\$893,598	\$6,745,818	\$627,513	\$926,728	\$1,554,241
2038	\$5,011,510	\$248,032	\$5,259,541	\$6,165,758	\$992,126	\$7,157,884	\$697,382	\$1,029,744	\$1,727,126
2039	\$5,256,412	\$273,940	\$5,530,353	\$6,467,066	\$1,095,762	\$7,562,828	\$765,085	\$1,130,980	\$1,896,065
2040	\$5,496,471	\$301,181	\$5,797,652	\$6,762,415	\$1,204,722	\$7,967,138	\$831,909	\$1,232,058	\$2,063,967
2041	\$5,746,648	\$336,339	\$6,082,987	\$7,070,212	\$1,345,358	\$8,415,570	\$903,243	\$1,344,166	\$2,247,409
2042	\$6,007,332	\$373,337	\$6,380,669	\$7,390,938	\$1,493,347	\$8,884,285	\$977,664	\$1,461,345	\$2,439,008
2043	\$6,278,931	\$412,251	\$6,691,182	\$7,725,090	\$1,649,005	\$9,374,095	\$1,055,292	\$1,583,797	\$2,639,089
2044	\$6,561,863	\$454,155	\$7,016,018	\$8,073,187	\$1,816,620	\$9,889,808	\$1,136,501	\$1,712,725	\$2,849,226
2045	\$6,760,884	\$489,831	\$7,250,715	\$8,318,047	\$1,959,326	\$10,277,372	\$1,195,175	\$1,809,617	\$3,004,792
2046	\$6,966,385	\$527,240	\$7,493,624	\$8,570,879	\$2,108,988	\$10,679,837	\$1,255,903	\$1,910,233	\$3,166,135
2047	\$7,178,576	\$566,451	\$7,745,027	\$8,831,942	\$2,265,805	\$11,097,747	\$1,318,753	\$2,014,710	\$3,333,463
2048	\$7,397,673	\$603,535	\$8,001,208	\$9,101,501	\$2,414,139	\$11,515,641	\$1,382,799	\$2,119,184	\$3,501,982
2049	\$7,623,900	\$638,187	\$8,262,087	\$9,379,833	\$2,552,748	\$11,932,581	\$1,448,018	\$2,223,419	\$3,671,437
2050	\$7,857,488	\$674,375	\$8,531,863	\$9,667,220	\$2,697,501	\$12,364,721	\$1,515,462	\$2,331,454	\$3,846,916
2051	\$8,098,674	\$712,160	\$8,810,834	\$9,963,956	\$2,848,641	\$12,812,597	\$1,585,205	\$2,443,423	\$4,028,628
2052	\$8,350,753	\$751,606	\$9,102,359	\$10,274,094	\$3,006,423	\$13,280,517	\$1,658,086	\$2,560,403	\$4,218,489
2053	\$8,586,456	\$792,777	\$9,379,233	\$10,564,083	\$3,171,107	\$13,735,190	\$1,727,305	\$2,674,071	\$4,401,376
2054	\$8,829,229	\$835,742	\$9,664,971	\$10,862,722	\$3,342,966	\$14,205,739	\$1,798,739	\$2,791,708	\$4,590,447
2055	\$9,079,286	\$880,571	\$9,959,857	\$11,170,422	\$3,522,284	\$14,692,706	\$1,872,461	\$2,913,450	\$4,785,911
2056	\$9,336,845	\$927,338	\$10,264,182	\$11,487,301	\$3,709,351	\$15,196,652	\$1,948,542	\$3,039,437	\$4,987,979
2057	\$9,602,130	\$978,256	\$10,580,386	\$11,813,687	\$3,913,024	\$15,726,711	\$2,027,593	\$3,171,951	\$5,199,544
2058	\$9,875,374	\$1,018,398	\$10,893,772	\$12,149,864	\$4,073,593	\$16,223,457	\$2,105,939	\$3,296,138	\$5,402,077
2059	\$10,156,815	\$1,060,069	\$11,216,883	\$12,496,127	\$4,240,274	\$16,736,401	\$2,186,717	\$3,424,374	\$5,611,091
2060	\$10,446,699	\$1,103,323	\$11,550,022	\$12,852,777	\$4,413,290	\$17,266,067	\$2,270,002	\$3,556,790	\$5,826,792
2061	\$10,745,280	\$1,148,218	\$11,893,498	\$13,220,127	\$4,592,871	\$17,812,998	\$2,355,871	\$3,683,523	\$6,049,394
TOTAL	\$246,801,679	\$17,583,034	\$264,384,714	\$300,190,546	\$69,672,183	\$369,862,728	\$39,222,938	\$64,304,011	\$103,526,949

Source: EPS.

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

proj stock

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

Stockton
Existing City

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

Fiscal Year Ending	Beginning Assessed Value	Gross Property Tax Revenue	City EIFD			Net City and County Property Tax Revenue			County EIFD Amount [1]	Net County	Total EIFD
			City	County	Net City	County	Net County				
Formula	a	b=a*1.0%	c=b*16.71%	d	e=c-d	f=b*20.56%	g	d+g			
2021	\$1,435,013,097	\$14,350,131	\$2,398,072	\$0	\$2,398,072	\$2,950,394	\$0	\$2,950,394	\$0	\$2,950,394	
2022	\$1,478,063,490	\$14,780,635	\$2,470,014	\$0	\$2,470,014	\$3,038,906	\$0	\$3,038,906	\$0	\$3,038,906	
2023	\$1,608,291,217	\$16,082,912	\$2,687,639	\$2,176	\$2,685,463	\$3,306,655	\$122,807	\$3,429,462	\$122,807	\$3,552,269	
2024	\$1,739,217,044	\$17,392,170	\$2,906,432	\$4,364	\$2,902,067	\$3,575,839	\$246,273	\$3,822,110	\$246,273	\$4,068,383	
2025	\$1,830,457,715	\$18,304,577	\$3,068,905	\$5,889	\$3,063,016	\$3,763,431	\$332,314	\$4,095,745	\$332,314	\$4,428,059	
2026	\$1,892,616,910	\$18,926,169	\$3,162,780	\$6,928	\$3,155,852	\$3,891,230	\$390,932	\$4,282,162	\$390,932	\$4,673,094	
2027	\$1,992,679,813	\$19,926,798	\$3,329,997	\$8,600	\$3,321,397	\$4,096,960	\$485,293	\$4,582,253	\$485,293	\$5,067,546	
2028	\$2,097,043,135	\$20,970,431	\$3,504,400	\$10,344	\$3,494,056	\$4,311,532	\$583,709	\$4,895,241	\$583,709	\$5,478,950	
2029	\$2,167,871,742	\$21,678,717	\$3,622,763	\$11,527	\$3,611,235	\$4,457,156	\$650,502	\$5,107,658	\$650,502	\$5,758,160	
2030	\$2,241,062,727	\$22,410,627	\$3,745,073	\$12,751	\$3,732,322	\$4,607,637	\$719,522	\$5,347,159	\$719,522	\$6,066,681	
2031	\$2,316,694,086	\$23,166,941	\$3,871,462	\$280,290	\$3,591,172	\$4,763,135	\$344,846	\$5,146,018	\$344,846	\$5,490,864	
2032	\$2,394,846,370	\$23,948,464	\$4,002,064	\$306,410	\$3,695,654	\$4,923,817	\$376,982	\$5,522,639	\$376,982	\$5,900,621	
2033	\$2,498,414,941	\$24,984,149	\$4,175,139	\$341,025	\$3,834,114	\$5,136,754	\$419,570	\$6,256,324	\$419,570	\$6,675,894	
2034	\$2,664,783,613	\$26,647,836	\$4,453,160	\$396,629	\$4,056,531	\$5,478,809	\$487,981	\$6,966,790	\$487,981	\$7,454,771	
2035	\$2,831,636,745	\$28,316,367	\$4,731,990	\$452,395	\$4,279,595	\$5,821,860	\$556,591	\$7,778,451	\$556,591	\$8,335,042	
2036	\$3,006,102,761	\$30,061,028	\$5,023,543	\$510,706	\$4,512,837	\$6,180,563	\$628,331	\$8,808,994	\$628,331	\$9,437,325	
2037	\$3,188,488,264	\$31,884,883	\$5,328,330	\$571,663	\$4,756,667	\$6,555,549	\$703,328	\$10,259,317	\$703,328	\$10,962,645	
2038	\$3,379,111,404	\$33,791,114	\$5,646,884	\$635,374	\$5,011,510	\$6,947,471	\$781,713	\$12,729,184	\$781,713	\$13,510,897	
2039	\$3,562,299,423	\$35,622,994	\$5,953,012	\$696,600	\$5,256,412	\$7,324,106	\$857,040	\$15,583,248	\$857,040	\$16,440,288	
2040	\$3,741,864,383	\$37,418,644	\$6,253,086	\$756,614	\$5,496,471	\$7,693,293	\$930,877	\$18,479,121	\$930,877	\$19,410,000	
2041	\$3,928,997,171	\$39,289,972	\$6,565,806	\$819,158	\$5,746,648	\$8,078,039	\$1,007,826	\$21,486,945	\$1,007,826	\$22,494,771	
2042	\$4,123,990,249	\$41,239,902	\$6,891,662	\$884,330	\$6,007,332	\$8,478,945	\$1,088,008	\$25,570,890	\$1,088,008	\$26,658,898	
2043	\$4,327,146,813	\$43,271,468	\$7,231,160	\$952,229	\$6,278,931	\$8,896,636	\$1,171,546	\$30,402,344	\$1,171,546	\$31,573,890	
2044	\$4,538,781,180	\$45,387,812	\$7,584,825	\$1,022,962	\$6,561,863	\$9,331,758	\$1,258,570	\$35,863,774	\$1,258,570	\$37,122,344	
2045	\$4,687,649,579	\$46,876,496	\$7,833,601	\$1,072,717	\$6,760,884	\$9,637,832	\$1,319,785	\$41,803,559	\$1,319,785	\$43,123,344	
2046	\$4,841,365,178	\$48,413,652	\$8,090,478	\$1,124,093	\$6,966,385	\$9,953,872	\$1,382,993	\$48,420,567	\$1,382,993	\$49,803,560	
2047	\$5,000,084,829	\$50,000,848	\$8,355,717	\$1,177,141	\$7,178,576	\$10,280,201	\$1,448,259	\$56,168,826	\$1,448,259	\$57,617,085	
2048	\$5,163,970,430	\$51,639,704	\$8,629,588	\$1,231,915	\$7,397,673	\$10,617,150	\$1,515,649	\$64,683,975	\$1,515,649	\$66,199,624	
2049	\$5,333,189,091	\$53,331,891	\$8,912,372	\$1,288,472	\$7,623,900	\$10,965,065	\$1,585,232	\$74,749,007	\$1,585,232	\$76,334,239	
2050	\$5,507,913,298	\$55,079,133	\$9,204,356	\$1,346,868	\$7,857,488	\$11,324,298	\$1,657,078	\$86,476,285	\$1,657,078	\$88,133,363	
2051	\$5,688,321,088	\$56,883,211	\$9,505,838	\$1,407,165	\$8,098,674	\$11,695,218	\$1,731,262	\$99,207,547	\$1,731,262	\$100,938,809	
2052	\$5,876,877,546	\$58,768,775	\$9,820,938	\$1,470,185	\$8,350,753	\$12,082,891	\$1,808,797	\$113,016,344	\$1,808,797	\$114,825,141	
2053	\$6,053,183,872	\$60,531,839	\$10,115,566	\$1,529,110	\$8,586,456	\$12,445,378	\$1,881,294	\$127,901,642	\$1,881,294	\$129,782,936	
2054	\$6,234,779,388	\$62,347,794	\$10,419,033	\$1,589,804	\$8,829,229	\$12,818,739	\$1,955,967	\$143,720,871	\$1,955,967	\$145,676,838	
2055	\$6,421,822,770	\$64,218,228	\$10,731,604	\$1,652,318	\$9,079,286	\$13,203,301	\$2,032,879	\$160,924,157	\$2,032,879	\$162,957,036	
2056	\$6,614,477,453	\$66,144,775	\$11,053,552	\$1,716,708	\$9,336,845	\$13,599,400	\$2,112,099	\$179,666,256	\$2,112,099	\$181,778,355	
2057	\$6,812,911,777	\$68,129,118	\$11,385,159	\$1,783,029	\$9,602,130	\$14,007,382	\$2,193,695	\$199,869,640	\$2,193,695	\$202,063,335	
2058	\$7,017,299,130	\$70,172,991	\$11,726,713	\$1,851,340	\$9,875,374	\$14,427,604	\$2,277,739	\$221,147,379	\$2,277,739	\$223,425,118	
2059	\$7,227,818,104	\$72,278,181	\$12,078,515	\$1,921,700	\$10,156,815	\$14,860,432	\$2,364,305	\$243,511,684	\$2,364,305	\$245,875,989	
2060	\$7,444,652,647	\$74,446,526	\$12,440,870	\$1,994,171	\$10,446,699	\$15,306,245	\$2,453,468	\$266,965,133	\$2,453,468	\$269,418,601	
2061	\$7,667,992,226	\$76,679,922	\$12,814,096	\$2,068,816	\$10,745,280	\$15,765,432	\$2,545,305	\$292,710,535	\$2,545,305	\$295,255,811	

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

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

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

Stockton
Annexation Area

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

Fiscal Year Ending	Beginning Assessed Value [1]	Gross Property Tax Revenue	City EIFD			Net City and County Property Tax Revenue			County EIFD		Total EIFD
			City	Amount [2]	Net City	County	Amount [2]	Net County			
Formula	a	b=a*1.0%	c=b*7.23%	d	e=c*d	f=b*28.33%	g	h=f*g	e+h		
2021	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2023	\$3,315,313	\$33,153	\$2,398	\$24	\$2,374	\$9,590	\$4,399	\$5,192	\$7,565	\$7,565	
2024	\$17,073,859	\$170,739	\$12,348	\$123	\$12,224	\$49,391	\$22,654	\$26,737	\$38,961	\$38,961	
2025	\$31,654,935	\$316,549	\$22,893	\$229	\$22,664	\$91,571	\$42,000	\$49,570	\$72,234	\$72,234	
2026	\$47,095,509	\$470,955	\$34,059	\$341	\$33,719	\$136,237	\$62,487	\$73,750	\$107,469	\$107,469	
2027	\$63,434,028	\$634,340	\$45,875	\$459	\$45,416	\$183,501	\$84,166	\$99,335	\$144,752	\$144,752	
2028	\$86,397,184	\$863,972	\$63,928	\$639	\$63,289	\$255,714	\$117,287	\$138,427	\$201,716	\$201,716	
2029	\$114,801,039	\$1,148,010	\$83,024	\$830	\$82,193	\$332,095	\$152,320	\$179,774	\$261,968	\$261,968	
2030	\$142,709,567	\$1,427,096	\$103,207	\$1,032	\$102,175	\$412,828	\$189,350	\$223,478	\$325,653	\$325,653	
2031	\$171,189,286	\$1,711,893	\$124,527	\$1,245	\$123,282	\$498,106	\$229,621	\$278,485	\$408,106	\$408,106	
2032	\$203,309,350	\$2,033,093	\$147,033	\$1,470	\$145,563	\$588,130	\$277,626	\$347,504	\$500,130	\$500,130	
2033	\$236,141,647	\$2,361,416	\$170,777	\$1,708	\$169,069	\$683,107	\$326,621	\$416,485	\$599,107	\$599,107	
2034	\$270,760,903	\$2,707,609	\$195,813	\$1,958	\$193,855	\$783,253	\$376,651	\$466,602	\$673,253	\$673,253	
2035	\$307,244,788	\$3,072,448	\$222,198	\$2,222	\$220,976	\$888,793	\$427,759	\$531,034	\$769,793	\$769,793	
2036	\$345,674,021	\$3,456,740	\$249,990	\$2,499	\$247,491	\$999,960	\$483,960	\$616,000	\$889,960	\$889,960	
2037	\$386,132,487	\$3,861,325	\$279,249	\$2,792	\$276,457	\$1,116,998	\$540,400	\$676,598	\$997,198	\$997,198	
2038	\$428,707,355	\$4,287,074	\$310,039	\$3,100	\$306,939	\$1,240,158	\$616,000	\$774,158	\$1,166,998	\$1,166,998	
2039	\$473,489,195	\$4,734,892	\$342,426	\$3,424	\$339,002	\$1,369,702	\$676,598	\$866,102	\$1,283,702	\$1,283,702	
2040	\$520,572,110	\$5,205,721	\$376,476	\$3,765	\$372,711	\$1,505,903	\$747,240	\$958,663	\$1,403,903	\$1,403,903	
2041	\$581,342,054	\$5,813,421	\$420,424	\$4,204	\$416,220	\$1,661,697	\$833,339	\$1,098,358	\$1,581,697	\$1,581,697	
2042	\$645,289,680	\$6,452,897	\$466,671	\$4,667	\$462,004	\$1,866,684	\$916,337	\$1,240,347	\$1,737,021	\$1,737,021	
2043	\$712,550,955	\$7,125,510	\$515,314	\$5,153	\$509,161	\$2,061,256	\$1,000,451	\$1,360,805	\$1,911,256	\$1,911,256	
2044	\$784,979,233	\$7,849,792	\$567,694	\$5,677	\$562,017	\$2,270,776	\$1,135,155	\$1,475,621	\$2,050,776	\$2,050,776	
2045	\$846,643,499	\$8,466,435	\$612,289	\$6,123	\$606,166	\$2,449,157	\$1,220,240	\$1,628,917	\$2,200,157	\$2,200,157	
2046	\$911,301,141	\$9,113,011	\$659,049	\$6,590	\$652,459	\$2,636,198	\$1,280,240	\$1,755,958	\$2,381,198	\$2,381,198	
2047	\$979,076,261	\$9,790,763	\$708,064	\$7,081	\$700,983	\$2,832,256	\$1,350,451	\$1,881,805	\$2,532,256	\$2,532,256	
2048	\$1,043,172,849	\$10,431,728	\$754,418	\$7,544	\$746,874	\$3,017,674	\$1,435,535	\$2,012,139	\$2,747,674	\$2,747,674	
2049	\$1,103,067,131	\$11,030,671	\$797,734	\$7,977	\$789,757	\$3,190,935	\$1,516,187	\$2,143,548	\$2,900,935	\$2,900,935	
2050	\$1,165,616,213	\$11,656,162	\$842,969	\$8,430	\$834,539	\$3,371,876	\$1,600,375	\$2,281,501	\$3,051,876	\$3,051,876	
2051	\$1,230,925,481	\$12,309,255	\$890,200	\$8,902	\$881,298	\$3,560,802	\$1,693,160	\$2,427,642	\$3,203,160	\$3,203,160	
2052	\$1,299,104,249	\$12,991,042	\$939,507	\$9,395	\$929,112	\$3,758,028	\$1,793,606	\$2,584,422	\$3,352,028	\$3,352,028	
2053	\$1,370,265,911	\$13,702,659	\$990,971	\$9,910	\$980,061	\$3,963,884	\$1,897,777	\$2,766,107	\$3,503,884	\$3,503,884	
2054	\$1,444,528,079	\$14,445,281	\$1,044,677	\$10,446	\$1,034,231	\$4,178,708	\$2,006,742	\$2,937,466	\$3,654,708	\$3,654,708	
2055	\$1,522,012,738	\$15,220,127	\$1,100,714	\$11,007	\$1,089,707	\$4,402,854	\$2,120,571	\$3,117,236	\$3,806,854	\$3,806,854	
2056	\$1,602,846,401	\$16,028,464	\$1,159,172	\$11,592	\$1,147,580	\$4,636,689	\$2,243,338	\$3,293,342	\$4,000,172	\$4,000,172	
2057	\$1,690,855,577	\$16,908,556	\$1,222,820	\$12,228	\$1,210,592	\$4,891,280	\$2,376,256	\$3,504,596	\$4,206,820	\$4,206,820	
2058	\$1,760,238,911	\$17,602,389	\$1,272,998	\$12,730	\$1,260,268	\$5,091,991	\$2,519,991	\$3,741,302	\$4,451,991	\$4,451,991	
2059	\$1,832,263,475	\$18,322,635	\$1,325,086	\$13,251	\$1,311,835	\$5,300,343	\$2,665,017	\$3,996,328	\$4,701,343	\$4,701,343	
2060	\$1,907,025,298	\$19,070,253	\$1,379,153	\$13,791	\$1,365,362	\$5,516,613	\$2,831,323	\$4,234,290	\$4,961,613	\$4,961,613	
2061	\$1,984,623,793	\$19,846,238	\$1,435,272	\$14,353	\$1,420,919	\$5,741,088	\$2,995,054	\$4,496,034	\$5,216,088	\$5,216,088	

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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

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

Fiscal Year Ending	Beginning Assessed Value [1]	Existing AV Growth <i>b=a*3.0%</i>	New AV Added to Roll [2]	Ending AV <i>d=a+b+c</i>	Cumulative Growth in AV starting in 2022 <i>e</i>	Gross Tax Increment <i>f=e*1.0%</i>	Net Tax Increment			Total EIFD
							City EIFD [3]	County [1]	County [3]	
<i>Formula</i>										
2020	\$3,189,931,283	\$95,687,939	\$0	\$3,285,629,232	\$0	\$0	\$0	\$0	\$0	\$0
2021	\$3,384,198,109	\$96,968,877	\$0	\$3,384,198,109	\$0	\$0	\$0	\$0	\$0	\$0
2022	\$3,905,532,943	\$101,525,943	\$41,807,951	\$3,905,532,943	\$521,333,894	\$5,213,339	\$585,432	\$58,543	\$977,880	\$507,063
2023	\$4,365,643,245	\$117,165,960	\$342,945,282	\$4,365,643,245	\$981,445,136	\$9,814,451	\$1,102,114	\$110,211	\$1,840,923	\$844,367
2024	\$4,741,797,337	\$130,969,297	\$245,184,795	\$4,741,797,337	\$1,357,599,228	\$13,575,992	\$1,524,516	\$152,452	\$2,546,485	\$1,167,984
2025	\$5,156,720,361	\$154,701,611	\$272,669,104	\$5,156,720,361	\$1,772,522,252	\$17,725,223	\$1,987,040	\$198,704	\$3,331,924	\$1,528,238
2026	\$5,568,644,177	\$167,599,325	\$275,222,206	\$5,568,644,177	\$2,202,446,068	\$22,024,461	\$2,466,203	\$246,620	\$4,145,930	\$1,901,595
2027	\$6,051,677,753	\$181,590,333	\$287,434,251	\$6,051,677,753	\$2,667,479,644	\$26,674,796	\$2,984,580	\$298,458	\$5,026,241	\$2,305,363
2028	\$6,497,080,556	\$194,912,417	\$283,852,471	\$6,497,080,556	\$3,112,882,447	\$31,128,824	\$3,480,888	\$348,069	\$5,870,199	\$2,692,457
2029	\$6,934,313,557	\$208,029,407	\$242,320,584	\$6,934,313,557	\$3,550,115,448	\$35,501,154	\$3,967,388	\$396,739	\$6,699,322	\$3,072,747
2030	\$7,439,294,122	\$223,178,824	\$296,951,158	\$7,439,294,122	\$4,055,096,013	\$40,550,960	\$4,529,921	\$905,984	\$7,656,033	\$1,531,207
2031	\$7,988,318,877	\$233,679,566	\$126,845,932	\$7,988,318,877	\$4,405,120,769	\$44,051,208	\$4,918,192	\$983,638	\$8,322,623	\$1,664,525
2032	\$8,153,649,753	\$244,609,493	\$130,651,310	\$8,153,649,753	\$4,769,451,645	\$47,694,516	\$5,322,262	\$1,064,452	\$9,016,605	\$1,803,321
2033	\$8,524,312,599	\$255,729,378	\$126,658,516	\$8,524,312,599	\$5,140,114,491	\$51,401,145	\$5,733,165	\$1,146,633	\$9,723,046	\$1,944,609
2034	\$8,906,700,493	\$267,201,015	\$106,678,625	\$8,906,700,493	\$5,522,502,384	\$55,225,024	\$6,156,945	\$1,231,389	\$10,452,087	\$2,090,417
2035	\$9,280,580,133	\$278,417,404	\$9,280,580,133	\$9,280,580,133	\$5,896,382,024	\$58,963,820	\$6,575,457	\$1,315,091	\$11,156,184	\$2,231,237
2036	\$9,668,876,521	\$290,066,296	\$109,878,984	\$9,668,876,521	\$6,284,678,412	\$62,846,784	\$7,010,117	\$1,402,023	\$11,887,408	\$2,377,482
2037	\$10,014,681,384	\$300,440,442	\$55,738,557	\$10,014,681,384	\$6,630,483,275	\$66,304,833	\$7,397,021	\$1,479,404	\$12,539,015	\$2,507,803
2038	\$10,372,532,550	\$311,175,976	\$57,410,725	\$10,372,532,550	\$6,988,334,441	\$69,883,344	\$7,797,410	\$1,559,482	\$13,213,307	\$2,642,661
2039	\$10,742,841,573	\$322,285,247	\$160,247,219	\$10,742,841,573	\$7,358,643,464	\$73,586,435	\$8,211,744	\$1,642,349	\$13,911,059	\$2,782,212
2040	\$11,123,374,039	\$336,761,221	\$169,759,786	\$11,123,374,039	\$7,741,175,930	\$78,411,759	\$8,752,055	\$1,750,411	\$14,819,405	\$2,963,881
2041	\$11,513,895,048	\$351,956,851	\$174,852,579	\$11,513,895,048	\$8,141,175,930	\$81,411,759	\$9,319,257	\$1,863,851	\$15,772,845	\$3,154,569
2042	\$11,917,895,048	\$367,761,134	\$180,098,157	\$11,917,895,048	\$8,544,175,930	\$85,441,759	\$10,000,000	\$1,981,839	\$16,764,441	\$3,352,888
2043	\$12,336,761,134	\$384,196,913	\$185,501,102	\$12,336,761,134	\$8,944,175,930	\$89,441,759	\$10,720,000	\$2,104,544	\$17,795,624	\$3,559,125
2044	\$12,772,000,000	\$401,287,853	\$191,066,135	\$12,772,000,000	\$9,353,175,930	\$93,531,759	\$11,480,000	\$2,232,144	\$18,867,877	\$3,773,575
2045	\$13,222,000,000	\$419,058,473	\$196,798,119	\$13,222,000,000	\$9,772,175,930	\$97,721,759	\$12,280,000	\$2,364,821	\$19,982,736	\$3,996,547
2046	\$13,684,472,363	\$437,534,171	\$202,702,062	\$13,684,472,363	\$10,196,175,930	\$101,961,759	\$13,140,000	\$2,500,210	\$21,141,793	\$4,228,359
2047	\$14,162,000,000	\$456,741,258	\$208,783,124	\$14,162,000,000	\$10,616,175,930	\$106,161,759	\$14,040,000	\$2,646,176	\$22,346,695	\$4,469,339
2048	\$14,654,000,000	\$476,706,989	\$215,046,618	\$14,654,000,000	\$11,041,175,930	\$110,411,759	\$14,980,000	\$2,795,254	\$23,599,151	\$4,719,830
2049	\$15,159,000,000	\$497,459,598	\$221,498,016	\$15,159,000,000	\$11,472,175,930	\$114,721,759	\$15,960,000	\$2,950,210	\$24,900,929	\$4,980,186
2050	\$15,681,986,585	\$519,028,326	\$228,474,217	\$15,681,986,585	\$11,864,175,930	\$118,641,759	\$16,960,000	\$3,111,264	\$26,253,861	\$5,250,772
2051	\$16,222,000,000	\$541,253,765	\$235,328,444	\$16,222,000,000	\$12,272,175,930	\$122,721,759	\$17,960,000	\$3,277,223	\$27,647,985	\$5,529,597
2052	\$16,784,198,307	\$564,345,604	\$242,388,297	\$16,784,198,307	\$12,696,175,930	\$126,961,759	\$18,960,000	\$3,449,654	\$29,096,414	\$5,819,283
2053	\$17,362,000,000	\$588,335,826	\$249,659,946	\$17,362,000,000	\$13,136,175,930	\$131,361,759	\$20,000,000	\$3,630,601	\$30,601,154	\$6,120,231
2054	\$17,954,000,000	\$613,257,549	\$257,149,745	\$17,954,000,000	\$13,572,175,930	\$135,721,759	\$21,040,000	\$3,814,901	\$32,164,277	\$6,432,855
2055	\$18,562,000,000	\$639,145,074	\$264,864,237	\$18,562,000,000	\$14,028,175,930	\$140,281,759	\$22,040,000	\$4,008,221	\$33,787,934	\$6,757,587
2056	\$19,184,198,307	\$666,033,919	\$272,810,164	\$19,184,198,307	\$14,496,175,930	\$144,961,759	\$23,040,000	\$4,200,023	\$35,474,350	\$7,094,870
2057	\$19,824,000,000	\$693,960,863	\$280,994,469	\$19,824,000,000	\$14,972,175,930	\$149,721,759	\$24,040,000	\$4,404,114	\$37,225,828	\$7,445,166
2058	\$20,478,000,000	\$722,963,984	\$287,810,164	\$20,478,000,000	\$15,464,175,930	\$154,641,759	\$25,040,000	\$4,614,181	\$39,044,755	\$7,808,951
2059	\$21,147,000,000	\$753,082,748	\$295,855,841	\$21,147,000,000	\$15,964,175,930	\$159,641,759	\$26,040,000	\$4,830,116	\$40,933,601	\$8,186,720
2060	\$21,836,000,000	\$775,675,230	\$295,855,841	\$21,836,000,000	\$16,472,175,930	\$164,721,759	\$27,040,000	\$5,057,692	\$42,952,044	\$8,470,409
2061	\$22,540,000,000		\$295,855,841	\$22,540,000,000	\$17,000,000,000	\$170,000,000	\$28,040,000	\$5,293,324	\$45,015,040	\$8,762,608

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

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

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

Lathrop
Existing City

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

Fiscal Year Ending	Beginning Assessed Value [1]	Existing AV Growth	New AV Added to Roll [2]	Ending AV	Cumulative Growth in AV starting in 2022	Gross Tax Increment	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	$F = a * 1.0\%$	$g = F * 1.23\%$	h	$i = g * h$	$j = F + i$	k	$l = j * k$	$m = i + l$
2020	\$3,189,931,293	\$95,697,939	\$0	\$3,285,629,232	\$0	\$0	\$0	0%	\$0	\$0	0%	\$0	\$0
2021	\$3,285,629,232	\$98,568,877	\$0	\$3,384,198,109	\$0	\$0	\$0	10%	\$0	\$0	46%	\$0	\$0
2022	\$3,384,198,109	\$101,525,943	\$419,807,951	\$3,905,532,003	\$821,333,894	\$5,213,339	\$585,432	10%	\$58,543	\$977,980	46%	\$448,520	\$597,063
2023	\$3,905,532,003	\$117,165,960	\$342,945,282	\$4,365,632,245	\$981,445,136	\$9,814,451	\$1,102,114	10%	\$110,211	\$1,840,923	46%	\$844,367	\$954,579
2024	\$4,365,632,245	\$130,969,297	\$245,184,795	\$4,741,797,337	\$1,357,599,228	\$13,575,992	\$1,524,516	10%	\$152,452	\$2,546,485	46%	\$1,167,984	\$1,320,436
2025	\$4,741,797,337	\$142,253,920	\$264,712,716	\$5,148,763,973	\$1,764,565,964	\$17,645,659	\$1,981,519	10%	\$198,152	\$3,309,843	46%	\$1,518,110	\$1,716,262
2026	\$5,148,763,973	\$154,482,919	\$267,027,126	\$5,570,254,018	\$2,186,055,910	\$21,860,559	\$2,454,832	10%	\$245,483	\$4,100,443	46%	\$1,880,731	\$2,126,214
2027	\$5,570,254,018	\$167,107,621	\$288,993,319	\$6,026,353,958	\$3,078,105,808	\$30,781,058	\$3,456,559	10%	\$345,656	\$5,773,685	46%	\$2,648,189	\$2,993,845
2028	\$6,026,353,958	\$180,790,649	\$255,158,311	\$6,462,303,917	\$3,999,754,208	\$39,997,542	\$4,491,524	10%	\$449,152	\$7,502,445	20%	\$1,500,489	\$2,998,794
2029	\$6,462,303,917	\$193,869,118	\$233,365,599	\$6,889,538,634	\$3,505,340,525	\$35,053,405	\$3,936,323	10%	\$393,632	\$6,575,060	46%	\$3,015,752	\$3,499,385
2030	\$6,889,538,634	\$206,686,159	\$287,727,524	\$7,383,952,317	\$3,999,754,208	\$39,997,542	\$4,491,524	20%	\$898,305	\$7,138,061	20%	\$1,627,612	\$2,602,023
2031	\$7,383,952,317	\$221,518,570	\$117,345,589	\$7,722,816,475	\$4,338,618,367	\$43,386,184	\$4,872,052	20%	\$974,410	\$8,130,979	20%	\$1,894,260	\$3,249,779
2032	\$7,722,816,475	\$231,684,494	\$120,865,956	\$8,075,366,926	\$4,691,168,817	\$46,911,688	\$5,267,949	20%	\$1,053,590	\$8,799,349	20%	\$1,759,870	\$2,813,460
2033	\$8,075,366,926	\$242,261,008	\$115,974,440	\$8,433,602,373	\$5,049,404,265	\$50,494,043	\$5,670,229	20%	\$1,134,046	\$9,471,311	20%	\$1,894,260	\$3,249,779
2034	\$8,433,602,373	\$253,008,071	\$116,277,234	\$8,802,887,679	\$5,418,689,570	\$54,186,896	\$6,084,918	20%	\$1,216,984	\$10,163,979	20%	\$2,032,796	\$3,908,502
2035	\$8,802,887,679	\$264,086,630	\$106,678,625	\$9,173,652,934	\$5,789,454,826	\$57,894,548	\$6,501,269	20%	\$1,300,254	\$10,859,434	20%	\$2,171,887	\$3,472,140
2036	\$9,173,652,934	\$275,209,588	\$109,876,984	\$9,558,741,906	\$6,174,543,397	\$61,745,434	\$6,933,704	20%	\$1,386,741	\$11,581,754	20%	\$2,316,351	\$3,703,092
2037	\$9,558,741,906	\$286,762,245	\$55,738,567	\$9,901,242,319	\$6,517,044,210	\$65,170,442	\$7,318,315	20%	\$1,463,663	\$12,224,192	20%	\$2,444,838	\$4,341,062
2038	\$9,901,242,319	\$297,037,270	\$57,410,725	\$10,255,690,313	\$6,871,492,204	\$68,714,922	\$7,716,343	20%	\$1,543,269	\$12,889,040	20%	\$2,577,808	\$4,121,077
2039	\$10,255,690,313	\$307,670,709	\$59,133,046	\$10,622,494,068	\$7,238,295,960	\$72,382,960	\$8,128,245	20%	\$1,625,649	\$13,577,063	20%	\$2,715,413	\$4,341,062
2040	\$10,622,494,068	\$318,674,822	\$160,247,219	\$11,011,416,110	\$7,717,218,001	\$77,172,180	\$8,666,051	20%	\$1,733,210	\$14,475,390	20%	\$2,895,078	\$4,628,288
2041	\$11,011,416,110	\$333,042,483	\$169,759,786	\$11,604,218,379	\$8,220,020,270	\$82,200,203	\$9,230,673	20%	\$1,846,135	\$15,418,510	20%	\$3,083,702	\$4,929,836
2042	\$11,604,218,379	\$348,126,551	\$174,852,579	\$12,127,197,519	\$8,742,999,401	\$87,429,994	\$9,817,952	20%	\$1,963,590	\$16,399,475	20%	\$3,279,895	\$5,243,485
2043	\$12,127,197,519	\$363,815,925	\$180,098,157	\$12,671,111,592	\$9,286,913,483	\$92,869,135	\$10,428,740	20%	\$2,085,748	\$17,419,709	20%	\$3,483,942	\$5,569,690
2044	\$12,671,111,592	\$380,133,348	\$185,501,102	\$13,236,746,041	\$9,852,547,933	\$98,525,479	\$11,063,920	20%	\$2,212,784	\$18,480,685	20%	\$3,696,137	\$5,908,921
2045	\$13,236,746,041	\$397,102,381	\$191,066,135	\$13,824,914,557	\$10,440,716,449	\$104,407,164	\$11,724,404	20%	\$2,344,881	\$19,583,928	20%	\$3,916,786	\$6,261,666
2046	\$13,824,914,557	\$414,747,437	\$196,798,119	\$14,436,460,113	\$11,052,262,004	\$110,522,620	\$12,411,139	20%	\$2,482,228	\$20,731,599	20%	\$4,146,204	\$6,628,742
2047	\$14,436,460,113	\$433,093,803	\$202,702,062	\$15,072,255,978	\$11,688,057,870	\$116,880,579	\$13,125,106	20%	\$2,625,021	\$22,923,599	20%	\$4,384,720	\$7,009,741
2048	\$15,072,255,978	\$452,167,679	\$208,783,124	\$15,733,206,782	\$12,349,008,673	\$123,490,087	\$13,867,321	20%	\$2,773,464	\$23,163,362	20%	\$4,632,672	\$7,406,137
2049	\$15,733,206,782	\$471,996,203	\$215,046,618	\$16,420,249,603	\$13,036,051,494	\$130,360,515	\$14,638,835	20%	\$2,927,767	\$24,452,563	20%	\$4,890,413	\$7,818,180
2050	\$16,420,249,603	\$492,607,488	\$221,498,016	\$17,134,355,108	\$13,750,156,999	\$137,501,570	\$15,440,740	20%	\$3,088,148	\$25,791,533	20%	\$5,158,307	\$8,246,455
2051	\$17,134,355,108	\$514,030,653	\$221,819,629	\$17,870,205,389	\$14,486,007,281	\$144,860,073	\$16,267,063	20%	\$3,253,413	\$27,171,787	20%	\$5,434,357	\$8,687,770
2052	\$17,870,205,389	\$536,106,162	\$228,474,217	\$18,634,785,769	\$15,250,587,660	\$152,505,877	\$17,125,689	20%	\$3,425,130	\$28,605,931	20%	\$5,721,186	\$9,146,316
2053	\$18,634,785,769	\$559,043,573	\$235,328,444	\$19,429,157,786	\$16,044,959,677	\$160,449,597	\$18,017,689	20%	\$3,603,538	\$30,095,955	20%	\$6,019,191	\$9,622,729
2054	\$19,429,157,786	\$582,874,734	\$242,388,297	\$20,254,420,817	\$16,870,222,708	\$168,702,227	\$18,944,418	20%	\$3,788,884	\$31,643,923	20%	\$6,328,785	\$10,117,668
2055	\$20,254,420,817	\$607,632,624	\$249,659,946	\$21,111,713,387	\$17,727,515,279	\$177,275,153	\$19,907,115	20%	\$3,981,423	\$33,251,969	20%	\$6,650,394	\$10,631,817
2056	\$21,111,713,387	\$633,351,402	\$257,149,745	\$22,002,214,534	\$18,618,016,425	\$186,180,164	\$20,907,103	20%	\$4,181,421	\$34,922,306	20%	\$6,984,461	\$11,165,882
2057	\$22,002,214,534	\$660,066,436	\$264,864,237	\$22,927,145,207	\$19,542,947,098	\$195,429,471	\$21,945,754	20%	\$4,389,151	\$36,657,223	20%	\$7,331,445	\$11,720,595
2058	\$22,927,145,207	\$687,814,356	\$272,810,164	\$23,887,769,727	\$20,503,571,618	\$205,035,716	\$23,024,488	20%	\$4,604,898	\$38,459,092	20%	\$7,691,818	\$12,289,028
2059	\$23,887,769,727	\$716,633,092	\$280,994,469	\$24,885,397,288	\$21,501,199,179	\$215,011,992	\$24,144,774	20%	\$4,828,955	\$40,330,368	20%	\$8,066,074	\$12,895,143
2060	\$24,885,397,288	\$746,561,919	\$0	\$25,631,959,206	\$22,247,761,098	\$222,477,611	\$24,983,126	20%	\$4,996,625	\$41,730,714	20%	\$8,346,143	\$13,342,768
2061	\$25,631,959,206	\$768,958,776	\$0	\$26,400,917,983	\$23,016,719,874	\$230,167,199	\$25,846,628	20%	\$5,169,326	\$43,173,070	20%	\$8,634,614	\$13,803,940

m = n - 1

Sources: San Joaquin County; City of Lathrop; LWA; EPA; S

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

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

Lathrop
Annexation Area

Table A-3
Moosdale 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	e	b-a*3.0%	c	d-e+3bc	e	f-g*1.0%	g-h*6.94%	h	i=j*k	k	j+k	m+n
2020	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%	\$0	0%	\$0	\$0
2021	\$0	\$0	\$0	\$0	\$0	\$0	\$0	10%	\$0	46%	\$0	\$0
2022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	10%	\$0	46%	\$0	\$0
2023	\$0	\$0	\$0	\$0	\$0	\$0	\$0	10%	\$0	46%	\$0	\$0
2024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	10%	\$0	46%	\$0	\$0
2025	\$0	\$0	\$7,956,388	\$7,956,388	\$7,956,388	\$79,564	\$5,520	10%	\$552	46%	\$10,128	\$10,680
2026	\$238,692	\$238,692	\$8,195,079	\$16,390,159	\$16,390,159	\$163,902	\$11,372	10%	\$1,137	46%	\$20,863	\$22,000
2027	\$491,705	\$491,705	\$8,440,932	\$25,322,795	\$25,322,795	\$253,228	\$17,569	10%	\$1,757	46%	\$32,234	\$33,991
2028	\$759,684	\$759,684	\$8,694,160	\$34,776,639	\$34,776,639	\$347,766	\$24,129	10%	\$2,413	46%	\$44,268	\$46,681
2029	\$1,043,299	\$1,043,299	\$8,954,985	\$44,774,923	\$44,774,923	\$447,749	\$31,066	10%	\$3,107	46%	\$56,995	\$60,101
2030	\$1,343,248	\$1,343,248	\$9,223,634	\$55,341,805	\$55,341,805	\$553,418	\$38,397	10%	\$3,839	46%	\$56,995	\$60,101
2031	\$1,660,254	\$1,660,254	\$9,500,343	\$66,502,402	\$66,502,402	\$665,024	\$46,140	10%	\$4,614	20%	\$30,718	\$38,397
2032	\$1,995,072	\$1,995,072	\$9,785,353	\$78,282,827	\$78,282,827	\$782,827	\$54,314	20%	\$5,431	20%	\$36,912	\$46,140
2033	\$2,348,485	\$2,348,485	\$10,078,914	\$90,710,226	\$90,710,226	\$907,102	\$62,936	20%	\$6,293	20%	\$50,349	\$62,936
2034	\$2,721,307	\$2,721,307	\$10,381,281	\$103,812,814	\$103,812,814	\$1,038,128	\$72,027	20%	\$7,203	20%	\$57,621	\$72,027
2035	\$3,114,384	\$3,114,384	\$0	\$106,927,199	\$106,927,199	\$1,069,272	\$74,188	20%	\$7,419	20%	\$59,350	\$74,188
2036	\$3,207,816	\$3,207,816	\$0	\$110,135,015	\$110,135,015	\$1,101,350	\$76,413	20%	\$7,641	20%	\$61,131	\$76,413
2037	\$3,304,050	\$3,304,050	\$0	\$113,439,065	\$113,439,065	\$1,134,391	\$78,706	20%	\$7,871	20%	\$62,965	\$78,706
2038	\$3,403,172	\$3,403,172	\$0	\$116,842,237	\$116,842,237	\$1,168,422	\$81,067	20%	\$8,107	20%	\$64,854	\$81,067
2039	\$3,505,267	\$3,505,267	\$0	\$120,347,504	\$120,347,504	\$1,203,475	\$83,499	20%	\$8,350	20%	\$66,799	\$83,499
2040	\$3,610,425	\$3,610,425	\$0	\$123,957,929	\$123,957,929	\$1,239,579	\$86,004	20%	\$8,600	20%	\$68,803	\$86,004
2041	\$3,718,738	\$3,718,738	\$0	\$127,676,667	\$127,676,667	\$1,276,667	\$88,584	20%	\$8,858	20%	\$70,867	\$88,584
2042	\$3,830,300	\$3,830,300	\$0	\$131,506,967	\$131,506,967	\$1,315,070	\$91,241	20%	\$9,124	20%	\$72,993	\$91,241
2043	\$3,945,209	\$3,945,209	\$0	\$135,452,176	\$135,452,176	\$1,354,522	\$93,979	20%	\$9,398	20%	\$75,183	\$93,979
2044	\$4,063,565	\$4,063,565	\$0	\$139,515,742	\$139,515,742	\$1,395,157	\$96,798	20%	\$9,679	20%	\$77,438	\$96,798
2045	\$4,185,472	\$4,185,472	\$0	\$143,701,214	\$143,701,214	\$1,437,012	\$99,702	20%	\$9,970	20%	\$79,762	\$99,702
2046	\$4,311,036	\$4,311,036	\$0	\$148,012,250	\$148,012,250	\$1,480,123	\$102,693	20%	\$10,269	20%	\$82,154	\$102,693
2047	\$4,440,368	\$4,440,368	\$0	\$152,452,618	\$152,452,618	\$1,524,526	\$105,774	20%	\$10,577	20%	\$84,619	\$105,774
2048	\$4,573,579	\$4,573,579	\$0	\$157,026,196	\$157,026,196	\$1,570,262	\$108,947	20%	\$10,894	20%	\$87,158	\$108,947
2049	\$4,710,786	\$4,710,786	\$0	\$161,736,982	\$161,736,982	\$1,617,370	\$112,216	20%	\$11,221	20%	\$89,772	\$112,216
2050	\$4,852,109	\$4,852,109	\$0	\$166,589,092	\$166,589,092	\$1,665,891	\$115,582	20%	\$11,558	20%	\$92,466	\$115,582
2051	\$4,997,673	\$4,997,673	\$0	\$171,586,764	\$171,586,764	\$1,715,868	\$119,049	20%	\$11,904	20%	\$95,240	\$119,049
2052	\$5,147,603	\$5,147,603	\$0	\$176,734,367	\$176,734,367	\$1,767,344	\$122,621	20%	\$12,262	20%	\$98,097	\$122,621
2053	\$5,302,031	\$5,302,031	\$0	\$182,036,398	\$182,036,398	\$1,820,364	\$126,300	20%	\$12,630	20%	\$101,040	\$126,300
2054	\$5,461,092	\$5,461,092	\$0	\$187,497,490	\$187,497,490	\$1,874,975	\$130,089	20%	\$13,009	20%	\$104,071	\$130,089
2055	\$5,624,925	\$5,624,925	\$0	\$193,122,415	\$193,122,415	\$1,931,224	\$133,991	20%	\$13,399	20%	\$107,193	\$133,991
2056	\$5,793,672	\$5,793,672	\$0	\$198,916,087	\$198,916,087	\$1,989,161	\$138,011	20%	\$13,801	20%	\$110,409	\$138,011
2057	\$5,967,483	\$5,967,483	\$0	\$204,883,570	\$204,883,570	\$2,048,836	\$142,151	20%	\$14,215	20%	\$113,721	\$142,151
2058	\$6,146,507	\$6,146,507	\$0	\$211,030,077	\$211,030,077	\$2,110,301	\$146,416	20%	\$14,641	20%	\$117,133	\$146,416
2059	\$6,330,902	\$6,330,902	\$0	\$217,360,979	\$217,360,979	\$2,173,610	\$150,808	20%	\$15,080	20%	\$120,647	\$150,808
2060	\$6,521,809	\$6,521,809	\$0	\$223,881,809	\$223,881,809	\$2,238,818	\$155,333	20%	\$15,533	20%	\$124,266	\$155,333
2061	\$6,716,454	\$6,716,454	\$0	\$230,598,263	\$230,598,263	\$2,305,982	\$159,992	20%	\$15,999	20%	\$127,994	\$159,992

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

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

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

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

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

av/lath ex

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

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

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

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

Lathrop Annexation Area

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

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

Source: San Joaquin County; City of Lathrop; LWA; EPS.
AV/ Bldg. Ann

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

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

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

Lathrop
 Existing City

Fiscal Year Ending	Dwelling Units			Existing City					TOTAL	Building Square Feet				Total
	Single Family Residential	Multifamily Residential		Retail	Office	Industrial								
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	538	64	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	922,180	-	-	-	-	-	-	-	1,340,232
2027	20	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	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	-	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	-	-	-	-	-	-	-	134,891
2039	-	-	-	80,935	53,956	347,502	-	-	-	-	-	-	-	134,891
2040	169	-	169	-	-	-	-	-	-	-	-	-	-	-
2041	169	-	169	6,070	4,047	-	-	-	-	-	-	-	-	10,117
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	-	-	-	-	-	-	-	-	-	-	-
2052	169	-	169	-	-	-	-	-	-	-	-	-	-	-
2053	169	-	169	-	-	-	-	-	-	-	-	-	-	-
2054	169	-	169	-	-	-	-	-	-	-	-	-	-	-
2055	169	-	169	-	-	-	-	-	-	-	-	-	-	-
2056	169	-	169	-	-	-	-	-	-	-	-	-	-	-
2057	169	-	169	-	-	-	-	-	-	-	-	-	-	-
2058	169	-	169	-	-	-	-	-	-	-	-	-	-	-
2059	169	-	169	-	-	-	-	-	-	-	-	-	-	-
2060	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	4,258	661	4,919	3,031,422	2,020,948	9,415,432	-	-	-	-	-	-	-	14,467,802

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

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

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

Lathrop
 Annexation Areas

Fiscal Year Ending	Dwelling Units			Annexation Area				TOTAL	Building Square Feet				Total	
	Single Family Residential	Multifamily Residential		Retail	Office	Industrial								
2020														
2021														
2022														
2023														
2024														
2025							27,453							27,453
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/lath

APPENDIX B:
City of Manteca EIFD
Revenue-Estimating Tables



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

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

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

Manteca
 Existing City and Annexation Areas

Fiscal Year Ending	Beginning Assessed Value [1]	Existing AV Growth	New AV Added to Roll [2]	Ending AV	Cumulative Growth in AV starting in 2022	Gross Tax Increment	Net Tax Increment			Total EIFD		
							City [1]	County [1]	County EIFD [3]			
Formula	a	b=a*3.0%	c	d=a+b*c	e	f=e*1.0%	g	h=g*3%	i	j=i*3%	k	l
2020	\$1,049,314,999	\$31,479,450	\$0	\$1,080,794,449	\$0	\$0	\$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	\$0	\$0
2022	\$1,113,218,282	\$33,396,548	\$176,588,725	\$1,146,614,807	\$209,965,274	\$2,099,653	\$391,544	\$19,577	\$543,435	\$249,255	\$268,632	\$268,632
2023	\$1,323,183,556	\$39,695,507	\$459,406,107	\$1,822,285,170	\$709,066,887	\$7,090,669	\$1,070,324	\$63,516	\$1,564,044	\$717,373	\$770,889	\$770,889
2024	\$1,822,285,170	\$54,668,555	\$353,584,711	\$2,202,285,170	\$1,117,300,154	\$11,173,002	\$1,617,104	\$90,855	\$2,406,158	\$1,103,621	\$1,184,477	\$1,184,477
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	\$1,722,524	\$1,722,524
2026	\$2,764,768,051	\$82,943,042	\$342,844,017	\$3,190,555,109	\$2,077,336,827	\$20,773,368	\$2,909,286	\$145,464	\$4,381,046	\$2,009,434	\$2,154,898	\$2,154,898
2027	\$3,190,555,109	\$95,716,653	\$289,958,096	\$3,576,229,859	\$2,463,011,576	\$24,630,116	\$3,416,977	\$170,849	\$5,184,345	\$2,377,880	\$2,548,729	\$2,548,729
2028	\$3,576,229,859	\$107,286,896	\$279,617,285	\$3,963,143,039	\$2,849,915,757	\$28,499,158	\$3,923,940	\$196,197	\$5,992,246	\$2,748,436	\$2,944,633	\$2,944,633
2029	\$3,963,134,039	\$118,894,021	\$298,613,609	\$4,380,641,670	\$3,267,423,387	\$32,674,234	\$4,472,061	\$223,603	\$6,863,129	\$3,147,880	\$3,371,483	\$3,371,483
2030	\$4,380,641,670	\$131,419,250	\$303,002,702	\$4,815,063,622	\$3,701,845,339	\$37,018,453	\$5,041,656	\$1,008,331	\$7,769,932	\$1,553,986	\$2,562,318	\$2,562,318
2031	\$4,815,063,622	\$144,451,909	\$312,092,783	\$5,271,608,313	\$4,158,390,031	\$41,583,900	\$5,640,051	\$1,128,010	\$8,723,092	\$1,744,618	\$2,872,629	\$2,872,629
2032	\$5,271,608,313	\$158,148,249	\$318,675,333	\$5,748,431,895	\$4,635,213,613	\$46,352,136	\$6,282,847	\$1,252,569	\$9,720,485	\$2,164,375	\$3,550,386	\$3,550,386
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	\$2,602,504	\$4,563,940	\$4,563,940
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	\$3,921,291	\$3,921,291
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	\$3,260,783	\$4,251,641	\$4,251,641
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	\$4,847,374	\$4,847,374
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	\$4,847,374	\$4,847,374
2038	\$8,182,519,293	\$245,475,579	\$89,377,736	\$8,517,372,607	\$7,404,154,325	\$74,041,543	\$9,762,155	\$1,952,431	\$15,614,423	\$3,122,885	\$5,075,316	\$5,075,316
2039	\$8,517,372,607	\$255,521,178	\$92,059,088	\$8,864,952,853	\$7,751,734,571	\$77,517,346	\$10,231,640	\$2,046,328	\$16,327,992	\$3,265,598	\$5,311,926	\$5,311,926
2040	\$8,864,952,853	\$265,948,586	\$83,984,172	\$9,214,885,611	\$8,101,667,329	\$84,013,676	\$10,703,666	\$2,140,733	\$17,046,945	\$3,409,389	\$5,550,122	\$5,550,122
2041	\$9,214,885,611	\$276,446,568	\$23,253,682	\$9,514,585,862	\$8,401,367,579	\$84,013,676	\$11,103,026	\$2,220,605	\$17,666,960	\$3,533,392	\$5,755,997	\$5,755,997
2042	\$9,514,585,862	\$285,437,576	\$23,951,293	\$9,823,974,730	\$8,710,756,448	\$87,107,564	\$11,515,102	\$2,308,073	\$18,306,959	\$3,661,392	\$5,964,463	\$5,964,463
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	\$19,649,497	\$3,793,517	\$6,181,737	\$6,181,737
2044	\$10,143,363,804	\$304,300,914	\$25,409,926	\$10,473,073,644	\$9,359,856,362	\$93,598,564	\$12,380,668	\$2,476,134	\$20,363,278	\$3,929,899	\$6,406,033	\$6,406,033
2045	\$10,473,073,644	\$314,192,239	\$26,172,224	\$10,813,439,108	\$9,700,220,825	\$97,002,208	\$12,834,512	\$2,566,902	\$20,353,380	\$4,070,676	\$6,637,578	\$6,637,578
2046	\$10,813,439,108	\$324,043,173	\$26,957,391	\$11,164,799,671	\$10,051,581,389	\$100,515,814	\$13,308,888	\$2,650,738	\$21,979,937	\$4,215,987	\$6,876,606	\$6,876,606
2047	\$11,164,799,671	\$334,943,990	\$27,766,113	\$11,527,509,774	\$10,414,291,492	\$104,142,915	\$13,786,888	\$2,750,378	\$23,829,895	\$4,365,979	\$7,123,357	\$7,123,357
2048	\$11,527,509,774	\$345,825,293	\$28,599,096	\$11,901,934,164	\$10,798,715,881	\$107,887,159	\$14,286,388	\$2,857,278	\$24,227,802	\$4,515,822	\$8,192,675	\$8,192,675
2049	\$11,901,934,164	\$357,058,025	\$29,457,069	\$12,288,449,257	\$11,175,230,975	\$111,752,310	\$14,802,099	\$2,960,420	\$23,403,041	\$4,680,608	\$7,641,028	\$7,641,028
2050	\$12,288,449,257	\$368,653,478	\$30,340,781	\$12,687,443,516	\$12,850,156,380	\$128,501,564	\$15,334,545	\$3,066,909	\$24,227,802	\$4,845,560	\$7,912,469	\$7,912,469
2051	\$12,687,443,516	\$380,623,305	\$31,251,004	\$13,099,317,826	\$11,986,099,543	\$119,860,995	\$15,884,266	\$3,176,853	\$25,079,111	\$5,015,822	\$8,192,675	\$8,192,675
2052	\$13,099,317,826	\$392,979,535	\$32,188,534	\$13,524,485,895	\$12,411,267,612	\$124,112,676	\$16,451,819	\$3,290,364	\$25,957,820	\$5,191,564	\$8,481,928	\$8,481,928
2053	\$13,524,485,895	\$405,734,577	\$33,154,190	\$13,963,374,662	\$13,303,206,436	\$133,032,064	\$17,037,779	\$3,407,556	\$26,864,807	\$5,372,961	\$8,780,517	\$8,780,517
2054	\$14,116,424,718	\$418,901,240	\$34,148,816	\$14,416,424,718	\$14,416,424,718	\$144,164,240	\$18,262,849	\$3,528,548	\$27,800,977	\$5,560,195	\$9,088,743	\$9,088,743
2055	\$14,416,424,718	\$432,492,742	\$32,049,893	\$14,880,967,353	\$13,767,749,071	\$137,677,491	\$18,856,740	\$3,652,570	\$28,761,067	\$5,752,213	\$9,404,783	\$9,404,783
2056	\$14,880,967,353	\$446,429,021	\$0	\$15,327,396,374	\$14,214,178,091	\$142,141,781	\$19,856,740	\$3,771,148	\$29,686,363	\$5,937,273	\$9,708,420	\$9,708,420
2057	\$15,327,396,374	\$459,821,891	\$0	\$15,787,218,265	\$14,673,999,983	\$146,740,000	\$20,995,415	\$4,019,083	\$30,639,418	\$6,127,884	\$10,021,167	\$10,021,167
2058	\$15,787,218,265	\$473,616,548	\$0	\$16,260,834,813	\$15,147,616,530	\$151,476,165	\$22,095,415	\$4,148,657	\$31,621,065	\$6,324,213	\$10,343,296	\$10,343,296
2059	\$16,260,834,813	\$487,825,044	\$0	\$16,748,659,857	\$15,635,441,575	\$156,354,416	\$23,632,161	\$4,282,117	\$32,673,591	\$6,526,432	\$10,675,089	\$10,675,089
2060	\$16,748,659,857	\$502,459,796	\$0	\$17,251,119,653	\$16,137,901,371	\$161,379,014	\$24,410,587	\$4,419,582	\$33,746,263	\$6,734,718	\$11,016,836	\$11,016,836
2061	\$17,251,119,653	\$517,533,590	\$0	\$17,768,653,243	\$16,655,434,960	\$166,554,350	\$22,097,911	\$4,419,582	\$34,746,263	\$6,949,253	\$11,368,835	\$11,368,835

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

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

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

Manteca
Existing City

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

Fiscal Year	Beginning Assessed Value [1]	Existing AV Growth	New AV Added to Roll [2]	Ending AV	Cumulative Growth in AV starting in 2022	Gross Tax Increment	City EIFD				County EIFD				Total EIFD
							City [1]	City EIFD Allocation [3]	City EIFD	County [1]	County EIFD Allocation [3]	County EIFD			
		<i>b=a*3.0%</i>	<i>c</i>	<i>d=e+b+c</i>	<i>e</i>	<i>f=g*7.0%</i>	<i>g=f*14.30%</i>	<i>h</i>	<i>i=g*h</i>	<i>j=f*19.84%</i>	<i>k</i>	<i>l=k</i>	<i>m=l*k</i>		
2020	\$1,049,314,999	\$31,479,450	\$0	\$1,080,794,449	\$0	\$0	\$0	0%	\$0	\$0	0%	\$0	\$0	\$0	
2021	\$1,080,794,449	\$32,423,833	\$0	\$1,113,218,282	\$0	\$0	\$0	5%	\$19,577	\$543,435	46%	\$249,255	\$268,832	\$714,241	
2022	\$1,113,218,282	\$33,396,548	\$176,568,725	\$1,290,184,810	\$273,868,557	\$2,738,686	\$391,544	5%	\$52,013	\$1,443,813	46%	\$662,227	\$1,067,781	\$1,542,229	
2023	\$1,321,183,556	\$39,695,507	\$306,856,086	\$1,628,039,643	\$727,622,000	\$7,276,220	\$1,040,266	5%	\$77,759	\$2,158,484	46%	\$990,022	\$1,542,229	\$1,907,294	
2024	\$1,776,936,999	\$53,306,110	\$419,224,187	\$2,196,161,186	\$1,087,786,206	\$10,877,862	\$1,555,186	5%	\$112,310	\$3,117,565	46%	\$1,768,398	\$2,229,938	\$2,550,607	
2025	\$2,620,438,428	\$78,613,153	\$293,290,847	\$2,913,729,275	\$1,571,123,428	\$15,711,234	\$2,246,203	5%	\$138,895	\$3,855,530	46%	\$2,067,546	\$2,887,995	\$3,266,581	
2026	\$2,992,342,428	\$89,770,273	\$238,918,331	\$3,231,260,759	\$2,271,716,033	\$22,717,160	\$3,247,826	5%	\$162,391	\$4,507,744	46%	\$2,364,863	\$2,897,995	\$3,389,751	
2027	\$3,321,031,033	\$99,630,931	\$227,046,326	\$3,548,077,359	\$2,598,393,290	\$25,983,933	\$3,714,870	5%	\$211,041	\$5,858,200	46%	\$1,317,397	\$2,803,066	\$3,089,653	
2028	\$3,647,708,289	\$109,431,249	\$244,465,522	\$3,892,173,811	\$2,952,290,061	\$29,522,901	\$4,220,829	5%	\$949,184	\$6,598,987	20%	\$1,470,471	\$3,645,460	\$4,284,653	
2029	\$4,001,605,060	\$120,048,152	\$247,230,172	\$4,248,835,232	\$3,319,568,385	\$33,195,684	\$4,745,920	5%	\$1,059,473	\$7,352,355	20%	\$1,629,216	\$4,979,740	\$5,449,544	
2030	\$4,368,883,384	\$131,066,502	\$254,647,077	\$4,623,530,461	\$3,705,281,963	\$37,052,820	\$5,297,366	20%	\$1,173,849	\$8,146,082	20%	\$1,795,788	\$3,879,119	\$4,284,653	
2031	\$4,754,596,962	\$142,637,909	\$257,367,615	\$4,981,904,577	\$4,105,287,487	\$41,052,875	\$5,869,246	20%	\$1,293,864	\$9,878,942	20%	\$1,970,213	\$4,979,740	\$5,449,544	
2032	\$5,154,602,486	\$154,638,075	\$265,088,643	\$5,416,691,129	\$4,525,014,204	\$45,250,142	\$6,469,321	20%	\$1,419,537	\$9,851,067	20%	\$2,254,647	\$4,284,653	\$4,979,740	
2033	\$5,574,329,203	\$167,228,876	\$272,285,007	\$5,846,614,181	\$4,964,528,088	\$49,645,291	\$7,097,985	20%	\$1,526,622	\$10,594,193	20%	\$2,371,254	\$4,284,653	\$4,979,740	
2034	\$6,013,844,087	\$180,415,323	\$194,089,503	\$6,208,933,610	\$5,339,033,914	\$53,390,339	\$7,633,108	20%	\$1,624,472	\$11,273,237	20%	\$2,614,092	\$4,284,653	\$4,979,740	
2035	\$6,388,348,913	\$191,650,467	\$150,559,442	\$6,538,908,380	\$5,681,243,823	\$56,812,438	\$8,122,359	20%	\$1,794,298	\$12,451,772	20%	\$2,842,209	\$4,890,019	\$5,449,544	
2036	\$6,730,558,822	\$201,916,765	\$91,906,593	\$6,822,475,415	\$5,975,067,181	\$59,750,672	\$8,542,432	20%	\$1,794,298	\$12,451,772	20%	\$2,738,338	\$4,711,308	\$5,074,567	
2037	\$7,024,382,180	\$210,731,465	\$89,377,736	\$7,104,153,916	\$6,275,176,382	\$62,751,764	\$8,971,492	20%	\$1,883,452	\$13,070,461	20%	\$2,842,209	\$4,890,019	\$5,449,544	
2038	\$7,324,491,381	\$219,734,741	\$92,059,068	\$7,416,240,450	\$6,586,970,191	\$65,869,702	\$9,417,258	20%	\$2,049,901	\$15,301,205	20%	\$3,060,241	\$5,265,142	\$5,665,163	
2039	\$7,636,285,190	\$229,088,556	\$83,984,172	\$7,720,269,362	\$6,900,042,919	\$69,000,429	\$9,864,851	20%	\$2,287,315	\$17,703,352	20%	\$3,414,717	\$5,875,018	\$6,091,721	
2040	\$7,949,357,918	\$238,480,738	\$92,059,068	\$8,011,417,706	\$7,161,777,339	\$71,617,773	\$10,239,048	20%	\$2,460,301	\$17,073,584	20%	\$3,670,733	\$6,315,494	\$6,545,170	
2041	\$8,211,092,338	\$246,332,770	\$23,951,293	\$8,235,044,131	\$7,432,061,402	\$74,320,614	\$10,625,467	20%	\$2,551,051	\$18,353,666	20%	\$3,805,038	\$6,545,170	\$6,785,173	
2042	\$8,481,376,401	\$254,441,292	\$24,669,831	\$8,496,487,524	\$7,711,172,525	\$77,111,725	\$11,024,507	20%	\$2,644,761	\$19,025,192	20%	\$4,086,930	\$7,031,560	\$7,285,979	
2043	\$8,760,487,524	\$262,814,626	\$25,409,826	\$8,748,702,350	\$7,999,397,077	\$79,993,971	\$11,436,576	20%	\$2,741,527	\$19,718,617	20%	\$4,234,805	\$7,548,690	\$7,819,961	
2044	\$9,048,712,076	\$271,461,362	\$26,172,224	\$9,045,943,300	\$8,297,030,663	\$82,970,307	\$11,862,096	20%	\$2,841,450	\$20,434,651	20%	\$4,387,500	\$8,063,330	\$8,329,743	
2045	\$9,346,345,662	\$280,390,370	\$26,957,391	\$9,373,693,053	\$8,604,378,424	\$86,043,784	\$12,301,505	20%	\$2,944,630	\$21,174,026	20%	\$4,545,170	\$8,580,737	\$8,864,332	
2046	\$9,653,693,423	\$289,610,803	\$27,766,113	\$9,711,070,338	\$8,921,755,339	\$89,217,553	\$12,755,253	20%	\$3,051,174	\$22,006,499	20%	\$4,706,737	\$9,097,938	\$9,376,271	
2047	\$9,971,070,338	\$299,132,110	\$28,599,096	\$10,030,762,434	\$9,249,486,546	\$92,494,865	\$13,223,803	20%	\$3,161,990	\$22,937,499	20%	\$4,871,517	\$9,590,865	\$9,879,119	
2048	\$10,298,801,545	\$308,964,046	\$29,457,069	\$10,377,765,614	\$9,587,907,661	\$95,879,077	\$13,707,637	20%	\$3,274,792	\$23,873,849	20%	\$5,042,516	\$10,097,938	\$10,376,271	
2049	\$10,637,222,660	\$319,116,680	\$30,340,781	\$10,667,563,441	\$9,937,365,121	\$99,373,651	\$14,207,249	20%	\$3,391,201	\$24,825,686	20%	\$5,214,612	\$10,590,865	\$10,879,119	
2050	\$10,986,680,120	\$329,600,404	\$31,251,004	\$11,017,280,524	\$10,298,216,529	\$102,982,165	\$14,723,151	20%	\$3,509,889	\$25,802,666	20%	\$5,390,865	\$11,097,938	\$11,376,271	
2051	\$11,347,531,528	\$340,425,946	\$32,188,534	\$11,379,717,462	\$11,452,885,534	\$114,528,855	\$15,255,871	20%	\$3,627,492	\$26,838,546	20%	\$5,574,026	\$11,590,865	\$11,879,119	
2052	\$11,720,146,009	\$351,604,380	\$33,154,190	\$11,753,300,489	\$11,860,001,443	\$118,600,014	\$15,805,952	20%	\$3,746,990	\$27,923,499	20%	\$5,759,271	\$12,097,938	\$12,376,271	
2053	\$12,104,904,579	\$363,147,137	\$34,148,816	\$12,139,051,715	\$12,247,280,937	\$122,472,809	\$16,351,442	20%	\$3,872,492	\$29,071,999	20%	\$5,944,517	\$12,590,865	\$12,876,271	
2054	\$12,502,200,533	\$375,066,016	\$35,049,893	\$12,537,260,429	\$12,646,178,815	\$126,461,788	\$16,907,985	20%	\$4,007,989	\$30,292,616	20%	\$6,139,271	\$13,097,938	\$13,376,271	
2055	\$12,909,316,442	\$387,279,493	\$36,000,000	\$12,935,315,935	\$12,842,885,534	\$128,428,800	\$17,460,910	20%	\$4,147,989	\$31,627,612	20%	\$6,339,271	\$13,590,865	\$13,876,271	
2056	\$13,329,595,936	\$398,897,878	\$37,000,000	\$13,366,603,814	\$13,151,428,853	\$131,528,855	\$18,029,436	20%	\$4,298,989	\$33,071,999	20%	\$6,544,517	\$14,097,938	\$14,376,271	
2057	\$13,765,493,814	\$410,864,814	\$38,000,000	\$13,806,358,628	\$13,402,343,388	\$134,802,344	\$18,599,596	20%	\$4,460,989	\$34,602,666	20%	\$6,760,737	\$14,590,865	\$14,876,271	
2058	\$14,106,358,628	\$423,190,759	\$39,000,000	\$14,145,549,387	\$13,816,120,869	\$139,161,209	\$19,895,596	20%	\$4,634,989	\$36,238,546	20%	\$6,986,737	\$15,097,938	\$15,376,271	
2059	\$14,529,549,387	\$435,886,482	\$40,000,000	\$14,569,549,387	\$14,266,083,946	\$143,650,839	\$20,537,469	20%	\$4,819,989	\$37,983,499	20%	\$7,224,612	\$15,590,865	\$15,876,271	
2060	\$14,965,435,868	\$448,963,076	\$41,000,000	\$15,006,408,944	\$14,683,063,946	\$146,389,039	\$21,289,469	20%	\$5,014,989	\$39,897,499	20%	\$7,496,737	\$16,097,938	\$16,376,271	
2061	\$15,414,338,945	\$463,000,000	\$42,000,000	\$15,456,338,945	\$15,105,063,946	\$149,161,209	\$22,089,469	20%	\$5,224,989	\$41,947,499	20%	\$7,774,612	\$16,590,865	\$16,876,271	

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

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

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

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

Fiscal Year Ending	Beginning Assessed Value [1]	Existing AV Growth	New AV Added to Roll [2] [3]	Ending AV	Cumulative Growth in AV starting in 2022	Gross Tax Increment	Net Tax Increment				Total EIFD	
							City [1]	City EIFD Allocation [4]	County [1]	County EIFD Allocation [4]		
Formula	a	b=a*3.0%	c	d=e+3*b	e	f=g*1.0%	g=f*6.5%	h	i=j*28.51%	k	l=j*k	m=h+l
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	\$0	\$0	\$0	\$45,348,171	\$45,348,171	5%	\$30,058	46%	\$120,230	\$55,145
2024	\$45,348,171	\$1,360,445	\$46,708,616	\$45,348,171	\$45,348,171	\$45,348,171	\$45,348,171	5%	\$1,503	46%	\$1,503	\$56,648
2025	\$46,708,616	\$2,802,517	\$49,511,133	\$46,708,616	\$46,708,616	\$93,417,231	\$93,417,231	5%	\$3,096	46%	\$3,096	\$113,600
2026	\$49,511,133	\$4,329,889	\$53,841,022	\$49,511,133	\$49,511,133	\$144,329,622	\$144,329,622	5%	\$4,783	46%	\$4,783	\$175,511
2027	\$53,841,022	\$5,946,380	\$59,787,402	\$53,841,022	\$53,841,022	\$198,212,681	\$198,212,681	5%	\$6,569	46%	\$6,569	\$241,036
2028	\$59,787,402	\$7,655,965	\$67,443,367	\$59,787,402	\$59,787,402	\$255,198,827	\$255,198,827	5%	\$8,458	46%	\$8,458	\$310,334
2029	\$67,443,367	\$9,462,773	\$76,906,140	\$67,443,367	\$67,443,367	\$315,425,750	\$315,425,750	5%	\$10,453	46%	\$10,453	\$383,572
2030	\$76,906,140	\$11,371,098	\$88,277,238	\$76,906,140	\$76,906,140	\$379,036,610	\$379,036,610	5%	\$12,562	46%	\$12,562	\$460,926
2031	\$88,277,238	\$13,385,407	\$101,662,645	\$88,277,238	\$88,277,238	\$446,180,238	\$446,180,238	20%	\$59,147	20%	\$11,826,945	\$473,488
2032	\$101,662,645	\$15,510,341	\$117,172,986	\$101,662,645	\$101,662,645	\$517,011,351	\$517,011,351	20%	\$86,537	20%	\$17,370,737	\$494,684
2033	\$117,172,986	\$17,814,882	\$134,987,868	\$117,172,986	\$117,172,986	\$593,829,409	\$593,829,409	20%	\$126,814	20%	\$25,440,403	\$521,481
2034	\$134,987,868	\$20,853,402	\$155,841,270	\$134,987,868	\$134,987,868	\$695,113,398	\$695,113,398	20%	\$182,934	20%	\$36,587,587	\$560,734
2035	\$155,841,270	\$24,058,199	\$180,899,469	\$155,841,270	\$155,841,270	\$801,939,980	\$801,939,980	20%	\$251,540	20%	\$50,314,881	\$614,801
2036	\$180,899,469	\$27,436,517	\$208,335,986	\$180,899,469	\$180,899,469	\$914,550,555	\$914,550,555	20%	\$342,684	20%	\$68,537,351	\$729,736
2037	\$208,335,986	\$30,995,881	\$239,331,867	\$208,335,986	\$208,335,986	\$1,033,196,018	\$1,033,196,018	20%	\$461,802	20%	\$92,440,929	\$814,488
2038	\$239,331,867	\$34,744,113	\$274,075,980	\$239,331,867	\$239,331,867	\$1,158,137,113	\$1,158,137,113	20%	\$614,107	20%	\$122,816,160	\$931,601
2039	\$274,075,980	\$38,766,437	\$312,842,417	\$274,075,980	\$274,075,980	\$1,286,677,663	\$1,286,677,663	20%	\$814,383	20%	\$162,877,531	\$1,101,588
2040	\$312,842,417	\$43,060,030	\$355,902,447	\$312,842,417	\$312,842,417	\$1,426,527,693	\$1,426,527,693	20%	\$1,063,814	20%	\$212,763,355	\$1,262,530
2041	\$355,902,447	\$47,651,833	\$403,554,280	\$355,902,447	\$355,902,447	\$1,581,371,113	\$1,581,371,113	20%	\$1,366,634	20%	\$273,355,257	\$1,434,383
2042	\$403,554,280	\$52,510,806	\$456,065,086	\$403,554,280	\$403,554,280	\$1,751,226,598	\$1,751,226,598	20%	\$1,727,990	20%	\$345,915,915	\$1,599,992
2043	\$456,065,086	\$57,619,950	\$513,685,036	\$456,065,086	\$456,065,036	\$1,935,876,280	\$1,935,876,280	20%	\$2,251,595	20%	\$450,985,885	\$1,751,481
2044	\$513,685,036	\$63,028,288	\$576,713,324	\$513,685,036	\$513,685,036	\$2,138,226,568	\$2,138,226,568	20%	\$2,949,093	20%	\$600,376,376	\$1,901,857
2045	\$576,713,324	\$68,730,877	\$645,444,201	\$576,713,324	\$576,713,324	\$2,356,339,445	\$2,356,339,445	20%	\$3,944,416	20%	\$820,318,416	\$2,179,416
2046	\$645,444,201	\$74,803,187	\$720,247,388	\$645,444,201	\$645,444,201	\$2,595,339,436	\$2,595,339,436	20%	\$5,111,082	20%	\$1,066,352	\$2,245,868
2047	\$720,247,388	\$81,263,187	\$801,510,575	\$720,247,388	\$720,247,388	\$2,856,339,436	\$2,856,339,436	20%	\$6,727,992	20%	\$1,388,274	\$2,334,660
2048	\$801,510,575	\$88,079,183	\$889,589,758	\$801,510,575	\$801,510,575	\$3,141,619,113	\$3,141,619,113	20%	\$8,849,093	20%	\$1,820,327	\$2,461,937
2049	\$889,589,758	\$95,250,979	\$984,840,737	\$889,589,758	\$889,589,737	\$3,456,339,436	\$3,456,339,436	20%	\$11,564,394	20%	\$2,426,543	\$2,604,480
2050	\$984,840,737	\$102,803,619	\$1,087,644,356	\$984,840,737	\$984,840,737	\$3,797,639,395	\$3,797,639,395	20%	\$15,612,266	20%	\$3,259,339	\$2,853,879
2051	\$1,087,644,356	\$110,693,995	\$1,198,338,351	\$1,087,644,356	\$1,087,644,351	\$4,176,297,693	\$4,176,297,693	20%	\$20,707,634	20%	\$4,509,185	\$3,183,083
2052	\$1,198,338,351	\$119,022,902	\$1,317,361,253	\$1,198,338,351	\$1,198,338,351	\$4,595,297,693	\$4,595,297,693	20%	\$27,917,863	20%	\$6,044,460	\$3,567,543
2053	\$1,317,361,253	\$127,793,589	\$1,445,154,842	\$1,317,361,253	\$1,317,361,253	\$5,058,339,886	\$5,058,339,886	20%	\$37,843,399	20%	\$8,179,794	\$4,047,337
2054	\$1,445,154,842	\$137,024,102	\$1,582,178,944	\$1,445,154,842	\$1,445,154,842	\$5,558,470,083	\$5,558,470,083	20%	\$50,843,399	20%	\$10,666,365	\$4,353,702
2055	\$1,582,178,944	\$146,807,226	\$1,738,986,170	\$1,582,178,944	\$1,582,178,944	\$6,098,911,113	\$6,098,911,113	20%	\$68,782	20%	\$14,075,127	\$4,693,829
2056	\$1,738,986,170	\$157,149,527	\$1,896,135,697	\$1,738,986,170	\$1,738,986,170	\$6,678,800,438	\$6,678,800,438	20%	\$92,381	20%	\$19,227,381	\$5,071,210
2057	\$1,896,135,697	\$168,024,013	\$2,064,159,710	\$1,896,135,697	\$1,896,135,697	\$7,295,245,451	\$7,295,245,451	20%	\$123,827	20%	\$25,545,728	\$5,346,938
2058	\$2,064,159,710	\$178,441,734	\$2,242,601,444	\$2,064,159,710	\$2,064,159,710	\$7,947,476,185	\$7,947,476,185	20%	\$168,782	20%	\$34,212,424	\$5,690,360
2059	\$2,242,601,444	\$188,426,286	\$2,431,027,730	\$2,242,601,444	\$2,242,601,444	\$8,631,110,470	\$8,631,110,470	20%	\$226,905	20%	\$46,967,173	\$6,157,365
2060	\$2,431,027,730	\$198,973,314	\$2,630,001,044	\$2,431,027,730	\$2,431,027,730	\$9,348,683,785	\$9,348,683,785	20%	\$302,998	20%	\$62,059,967	\$6,770,363
2061	\$2,630,001,044	\$209,687,514	\$2,839,688,558	\$2,630,001,044	\$2,839,688,558	\$10,093,542,543	\$10,093,542,543	20%	\$402,088	20%	\$82,441,766	\$7,412,130

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

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

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

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

Fiscal Year Ending	Assessed Value of New Development [1]							Total (2020\$)	Escalation Factor [2]	Total with Annual Sales Price Increase	
	Single Family Low Density	Multifamily	Subtotal Residential	Retail	Office	Industrial	Subtotal Nonres.				
Assumption											
	AV per Dwelling Unit										
	\$ 500,000										
	\$ 200,000										
	AV per Bldg. Sq. Ft.										
	\$ 250										
	\$ 100										
2020	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1.000	\$0	
2021	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1.030	\$0	
2022	\$82,375,000	\$5,000,000	\$87,375,000	\$16,529,467	\$4,132,367	\$58,396,125	\$79,057,958	\$166,432,958	1.061	\$176,568,725	
2023	\$187,250,000	\$26,000,000	\$213,250,000	\$43,058,933	\$10,764,733	\$111,848,000	\$165,671,667	\$378,921,667	1.093	\$414,057,936	
2024	\$99,000,000	\$26,000,000	\$125,000,000	\$43,058,933	\$10,764,733	\$93,814,000	\$147,637,667	\$272,637,667	1.126	\$306,856,096	
2025	\$160,000,000	\$36,800,000	\$196,800,000	\$53,058,933	\$13,264,733	\$98,502,800	\$184,826,467	\$381,626,467	1.159	\$419,224,187	
2026	\$139,000,000	\$21,800,000	\$160,800,000	\$53,058,933	\$13,264,733	\$18,502,800	\$84,826,467	\$245,626,467	1.194	\$293,290,847	
2027	\$109,000,000	\$10,800,000	\$119,800,000	\$55,818,933	\$13,954,733	\$4,688,800	\$74,462,467	\$194,262,467	1.230	\$238,918,331	
2028	\$101,500,000	\$10,800,000	\$112,300,000	\$49,794,933	\$12,448,733	\$4,688,800	\$66,932,467	\$179,232,467	1.267	\$227,046,326	
2029	\$102,500,000	\$10,400,000	\$112,900,000	\$55,818,933	\$13,954,733	\$4,688,800	\$74,462,467	\$183,962,467	1.305	\$244,465,522	
2030	\$109,500,000	\$0	\$109,500,000	\$55,818,933	\$13,954,733	\$4,688,800	\$74,462,467	\$183,962,467	1.344	\$254,647,077	
2031	\$109,500,000	\$0	\$109,500,000	\$55,818,933	\$13,954,733	\$4,688,800	\$74,462,467	\$183,962,467	1.384	\$265,647,077	
2032	\$109,500,000	\$0	\$109,500,000	\$53,058,933	\$13,264,733	\$4,688,800	\$71,012,467	\$180,512,467	1.426	\$257,367,615	
2033	\$109,500,000	\$0	\$109,500,000	\$53,058,933	\$13,264,733	\$4,688,800	\$71,012,467	\$180,512,467	1.469	\$265,088,643	
2034	\$109,000,000	\$0	\$109,000,000	\$53,058,933	\$13,264,733	\$4,688,800	\$71,012,467	\$180,012,467	1.513	\$272,285,007	
2035	\$68,000,000	\$0	\$68,000,000	\$53,262,933	\$13,315,733	\$0	\$66,578,667	\$124,578,667	1.558	\$194,089,503	
2036	\$40,000,000	\$0	\$40,000,000	\$43,058,933	\$10,764,733	\$0	\$53,823,667	\$93,823,667	1.605	\$150,559,442	
2037	\$40,000,000	\$0	\$40,000,000	\$12,484,000	\$3,121,000	\$0	\$15,605,000	\$55,605,000	1.653	\$91,906,593	
2038	\$40,000,000	\$0	\$40,000,000	\$10,000,000	\$2,500,000	\$0	\$12,500,000	\$52,500,000	1.702	\$89,377,736	
2039	\$40,000,000	\$0	\$40,000,000	\$10,000,000	\$2,500,000	\$0	\$12,500,000	\$52,500,000	1.754	\$92,059,068	
2040	\$34,000,000	\$0	\$34,000,000	\$10,000,000	\$2,500,000	\$0	\$12,500,000	\$46,500,000	1.806	\$83,984,172	
2041	\$0	\$0	\$0	\$10,000,000	\$2,500,000	\$0	\$12,500,000	\$12,500,000	1.860	\$23,253,682	
2042	\$0	\$0	\$0	\$10,000,000	\$2,500,000	\$0	\$12,500,000	\$12,500,000	1.916	\$23,951,293	
2043	\$0	\$0	\$0	\$10,000,000	\$2,500,000	\$0	\$12,500,000	\$12,500,000	1.974	\$24,669,831	
2044	\$0	\$0	\$0	\$10,000,000	\$2,500,000	\$0	\$12,500,000	\$12,500,000	2.033	\$25,409,926	
2045	\$0	\$0	\$0	\$10,000,000	\$2,500,000	\$0	\$12,500,000	\$12,500,000	2.094	\$26,172,224	
2046	\$0	\$0	\$0	\$10,000,000	\$2,500,000	\$0	\$12,500,000	\$12,500,000	2.157	\$26,957,391	
2047	\$0	\$0	\$0	\$10,000,000	\$2,500,000	\$0	\$12,500,000	\$12,500,000	2.221	\$27,766,113	
2048	\$0	\$0	\$0	\$10,000,000	\$2,500,000	\$0	\$12,500,000	\$12,500,000	2.288	\$28,599,096	
2049	\$0	\$0	\$0	\$10,000,000	\$2,500,000	\$0	\$12,500,000	\$12,500,000	2.357	\$29,457,069	
2050	\$0	\$0	\$0	\$10,000,000	\$2,500,000	\$0	\$12,500,000	\$12,500,000	2.427	\$30,340,781	
2051	\$0	\$0	\$0	\$10,000,000	\$2,500,000	\$0	\$12,500,000	\$12,500,000	2.500	\$31,251,004	
2052	\$0	\$0	\$0	\$10,000,000	\$2,500,000	\$0	\$12,500,000	\$12,500,000	2.575	\$32,186,534	
2053	\$0	\$0	\$0	\$10,000,000	\$2,500,000	\$0	\$12,500,000	\$12,500,000	2.652	\$33,154,190	
2054	\$0	\$0	\$0	\$10,000,000	\$2,500,000	\$0	\$12,500,000	\$12,500,000	2.732	\$34,148,816	
2055	\$0	\$0	\$0	\$9,112,000	\$2,278,000	\$0	\$11,390,000	\$11,390,000	2.814	\$32,049,893	
2056	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2.898	\$0	
2057	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	3.075	\$0	
2058	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	3.167	\$0	
2059	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	3.262	\$0	
2060	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	

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

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

Manteca
Annexation Area

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

Fiscal Year Ending	Assessed Value of New Development [1]						Subtotal Nonres.	Total (2020\$)	Escalation Factor [2]	Total with Annual Sales Price Increase
	Low Density Residential	High Density Residential	Subtotal Residential	Retail	Office	Industrial				
Assumption	AV per Dwelling Unit		AV per Bldg. Sq. Ft.							
	\$ 500,000	\$ 200,000	\$ 250	\$ 250	\$ 100	\$ 100				
2020	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1.000	\$0
2021	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1.030	\$0
2022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1.061	\$0
2023	\$41,500,000	\$0	\$41,500,000	\$0	\$0	\$0	\$0	\$41,500,000	1.093	\$45,348,171
2024	\$41,500,000	\$0	\$41,500,000	\$0	\$0	\$0	\$0	\$41,500,000	1.126	\$46,708,616
2025	\$41,500,000	\$0	\$41,500,000	\$0	\$0	\$0	\$0	\$41,500,000	1.159	\$48,109,874
2026	\$41,500,000	\$0	\$41,500,000	\$0	\$0	\$0	\$0	\$41,500,000	1.194	\$49,553,170
2027	\$41,500,000	\$0	\$41,500,000	\$0	\$0	\$0	\$0	\$41,500,000	1.230	\$51,039,765
2028	\$41,500,000	\$0	\$41,500,000	\$0	\$0	\$0	\$0	\$41,500,000	1.267	\$52,570,958
2029	\$41,500,000	\$0	\$41,500,000	\$0	\$0	\$0	\$0	\$41,500,000	1.305	\$54,146,087
2030	\$41,500,000	\$0	\$41,500,000	\$0	\$0	\$0	\$0	\$41,500,000	1.344	\$55,772,530
2031	\$41,500,000	\$0	\$41,500,000	\$0	\$0	\$0	\$0	\$41,500,000	1.384	\$57,445,706
2032	\$43,000,000	\$0	\$43,000,000	\$0	\$0	\$0	\$0	\$43,000,000	1.426	\$61,307,718
2033	\$0	\$0	\$0	\$19,125,000	\$0	\$37,713,400	\$56,838,400	\$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	\$88,552,375
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

av man ann

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

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

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

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

Manteca
Existing City and Annexation Areas

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

Fiscal Year Ending	Existing City					Annexation Area							
	Dwelling Units		Building Square Feet			Dwelling Units		Building Square Feet					
	Low Density Residential	High Density Residential	Residential	Office	Industrial	Total	Low Density Residential	High Density Residential	Residential	Office	Industrial	Total	
2020	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	190	66,118	583,961	666,609	-	-	-	-	-	-	-
2022	165	25	505	172,236	1,118,480	1,333,775	83	83	83	-	-	-	-
2023	375	130	328	172,236	938,140	1,153,435	83	83	83	-	-	-	-
2024	198	130	504	212,236	985,028	1,250,323	83	83	83	-	-	-	-
2025	320	184	387	212,236	185,028	450,323	83	83	83	-	-	-	-
2026	278	109	272	223,276	46,888	325,983	83	83	83	-	-	-	-
2027	218	54	257	199,180	49,795	295,863	83	83	83	-	-	-	-
2028	203	54	257	223,276	55,819	325,983	83	83	83	-	-	-	-
2029	205	52	219	223,276	55,819	325,983	83	83	83	-	-	-	-
2030	219	-	219	212,236	55,819	312,183	83	83	83	-	-	-	-
2031	219	-	219	212,236	55,819	312,183	83	83	83	-	-	-	-
2032	219	-	219	212,236	55,819	312,183	83	83	83	-	-	-	-
2033	219	-	219	212,236	55,819	312,183	83	83	83	-	-	-	-
2034	218	-	218	213,052	53,059	266,315	-	-	-	76,500	377,134	453,634	453,634
2035	116	-	116	172,236	43,059	215,295	-	-	-	76,500	377,134	453,634	453,634
2036	80	-	80	49,936	12,484	62,420	-	-	-	76,500	377,134	453,634	453,634
2037	80	-	80	40,000	10,000	50,000	-	-	-	76,500	377,134	453,634	453,634
2038	80	-	80	40,000	10,000	50,000	-	-	-	76,500	377,134	453,634	453,634
2039	80	-	80	40,000	10,000	50,000	-	-	-	76,500	377,134	453,634	453,634
2040	68	-	68	40,000	10,000	50,000	-	-	-	76,500	377,134	453,634	453,634
2041	-	-	-	40,000	10,000	50,000	-	-	-	76,500	377,134	453,634	453,634
2042	-	-	-	40,000	10,000	50,000	-	-	-	76,500	377,134	453,634	453,634
2043	-	-	-	40,000	10,000	50,000	-	-	-	76,500	377,134	453,634	453,634
2044	-	-	-	40,000	10,000	50,000	-	-	-	76,500	377,134	453,634	453,634
2045	-	-	-	40,000	10,000	50,000	-	-	-	76,500	377,134	453,634	453,634
2046	-	-	-	40,000	10,000	50,000	-	-	-	76,500	377,134	453,634	453,634
2047	-	-	-	40,000	10,000	50,000	-	-	-	76,500	377,134	453,634	453,634
2048	-	-	-	40,000	10,000	50,000	-	-	-	76,500	377,134	453,634	453,634
2049	-	-	-	40,000	10,000	50,000	-	-	-	76,500	377,134	453,634	453,634
2050	-	-	-	40,000	10,000	50,000	-	-	-	76,500	377,134	453,634	453,634
2051	-	-	-	40,000	10,000	50,000	-	-	-	76,500	377,134	453,634	453,634
2052	-	-	-	40,000	10,000	50,000	-	-	-	76,500	377,134	453,634	453,634
2053	-	-	-	40,000	10,000	50,000	-	-	-	76,500	377,134	453,634	453,634
2054	-	-	-	40,000	10,000	50,000	-	-	-	76,500	377,134	453,634	453,634
2055	-	-	-	36,448	9,112	45,560	-	-	-	76,500	377,134	453,634	453,634
2056	-	-	-	-	-	-	-	-	-	-	-	-	-
2057	-	-	-	-	-	-	-	-	-	-	-	-	-
2058	-	-	-	-	-	-	-	-	-	-	-	-	-
2059	-	-	-	-	-	-	-	-	-	-	-	-	-
2060	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	3,559	738	4,297	3,715,722	928,931	8,830,394	833	833	833	382,500	1,885,670	2,268,170	2,268,170

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

APPENDIX C:
City of Stockton EIFD
Revenue-Estimating Tables



Table C-1	Projected Tax Increment to EIFD—Stockton	D-27
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Attachment D: Tax Increment Revenue Forecast - Maximum Tax Rate Scenario

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

Stockton
Existing City and Annexation Areas

Fiscal Year Ending	Beginning Assessed Value [1]	Existing AV Growth	New AV Added to Roll [2]	Ending AV	Cumulative Growth in AV Starting in 2022	Gross Tax Increment	Net Tax Increment			Total EIFD
							City [1]	City EIFD [3]	County [1]	
Fermulis	e	b=a*3.0%	c	d=e+b+c	e	F=a*7.0%	f=g*3%	h	i=f*3%	h+j
2020	\$1,393,216,599	\$41,796,498	\$0	\$1,435,013,097	\$0	\$0	\$0	\$0	\$0	\$0
2021	\$1,435,013,097	\$43,050,393	\$0	\$1,478,063,490	\$0	\$0	\$0	\$0	\$0	\$0
2022	\$1,478,063,490	\$44,341,905	\$69,201,135	\$1,571,606,530	\$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	\$448,784	\$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	\$815,095	\$374,315	\$380,432
2025	\$1,862,112,651	\$55,663,380	\$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	\$1,098,315	\$1,528,339	\$700,996	\$711,980
2028	\$2,185,440,319	\$65,563,210	\$71,669,252	\$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	\$77,944,672	\$3,016,933,304	\$905,708,804	\$9,057,088	\$1,378,266	\$1,981,558	\$908,872	\$924,655
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	\$459,662
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	\$500,425
2032	\$2,598,155,720	\$77,944,672	\$35,951,231	\$2,734,556,586	\$1,256,493,098	\$12,564,931	\$1,875,901	\$2,760,955	\$556,191	\$571,371
2033	\$2,734,556,586	\$82,036,698	\$38,803,698	\$2,935,544,516	\$1,457,481,026	\$16,608,180	\$2,083,519	\$3,035,156	\$644,631	\$660,267
2034	\$2,935,544,516	\$86,066,335	\$41,128,802	\$3,138,881,533	\$1,660,818,043	\$18,737,133	\$2,303,519	\$3,341,617	\$828,323	\$846,651
2035	\$3,138,881,533	\$91,166,446	\$44,262,436	\$3,351,776,781	\$1,873,713,291	\$20,965,573	\$2,577,251	\$3,720,830	\$926,728	\$942,501
2036	\$3,351,776,781	\$100,553,303	\$47,620,751	\$3,574,620,751	\$2,096,557,261	\$23,297,553	\$3,032,757	\$4,159,547	\$1,029,744	\$1,049,488
2037	\$3,574,620,751	\$107,238,623	\$50,819,853	\$3,807,818,759	\$2,329,755,269	\$25,577,251	\$3,486,909	\$4,654,902	\$1,130,980	\$1,151,969
2038	\$3,807,818,759	\$114,234,963	\$55,574,216	\$4,035,788,618	\$2,587,725,129	\$27,843,730	\$4,032,757	\$5,148,722	\$1,232,058	\$1,253,800
2039	\$4,035,788,618	\$121,073,659	\$60,819,853	\$4,262,436,493	\$2,843,373,003	\$30,322,757	\$4,516,216	\$6,160,289	\$1,344,166	\$1,365,352
2040	\$4,262,436,493	\$127,873,095	\$66,436,618	\$4,510,339,225	\$3,032,275,735	\$32,912,164	\$4,888,319	\$7,063,723	\$1,461,345	\$1,482,698
2041	\$4,510,339,225	\$135,310,177	\$72,029,637	\$4,769,279,928	\$3,291,216,438	\$35,616,343	\$5,276,460	\$9,551,163	\$1,583,797	\$1,605,587
2042	\$4,769,279,928	\$143,078,398	\$78,119,853	\$5,039,697,768	\$3,561,634,278	\$38,456,969	\$5,692,505	\$10,043,627	\$1,712,725	\$1,733,452
2043	\$5,039,697,768	\$151,190,933	\$85,119,853	\$5,323,760,413	\$3,845,696,923	\$40,562,296	\$6,175,877	\$10,595,918	\$1,809,617	\$1,829,235
2044	\$5,323,760,413	\$159,712,812	\$93,119,853	\$5,584,293,078	\$4,056,229,588	\$42,746,028	\$6,729,513	\$11,117,094	\$1,910,233	\$1,929,246
2045	\$5,584,293,078	\$166,028,792	\$102,119,853	\$5,752,666,319	\$4,274,602,829	\$45,010,976	\$7,270,830	\$11,657,268	\$2,014,710	\$2,034,724
2046	\$5,752,666,319	\$172,579,990	\$110,119,853	\$5,919,161,009	\$4,501,079,790	\$47,290,798	\$7,829,513	\$12,217,113	\$2,119,184	\$2,139,198
2047	\$5,919,161,009	\$179,374,833	\$119,119,853	\$6,078,535,842	\$4,739,979,790	\$49,581,927	\$8,390,431	\$12,770,355	\$2,223,419	\$2,245,834
2048	\$6,078,535,842	\$186,214,298	\$128,119,853	\$6,244,750,140	\$4,988,192,732	\$51,954,660	\$8,959,431	\$13,330,555	\$2,331,454	\$2,354,885
2049	\$6,244,750,140	\$193,087,687	\$137,119,853	\$6,411,837,827	\$5,244,183,078	\$54,411,831	\$9,520,431	\$13,891,163	\$2,443,423	\$2,467,846
2050	\$6,411,837,827	\$200,205,885	\$146,119,853	\$6,572,043,682	\$5,494,466,022	\$56,897,183	\$10,090,431	\$14,441,617	\$2,556,403	\$2,581,816
2051	\$6,572,043,682	\$207,577,397	\$155,119,853	\$6,729,621,079	\$5,745,954,294	\$59,453,863	\$10,641,617	\$14,987,339	\$2,670,071	\$2,696,000
2052	\$6,729,621,079	\$215,279,454	\$164,119,853	\$6,874,900,533	\$5,994,386,294	\$62,012,440	\$11,187,339	\$15,527,449	\$2,784,450	\$2,809,899
2053	\$6,874,900,533	\$222,703,494	\$173,119,853	\$7,018,604,027	\$6,241,243,978	\$64,667,720	\$11,727,339	\$16,067,689	\$2,898,437	\$2,927,126
2054	\$7,018,604,027	\$230,379,224	\$182,119,853	\$7,160,983,251	\$6,485,772,018	\$67,320,364	\$12,267,339	\$16,608,928	\$3,011,951	\$3,041,877
2055	\$7,160,983,251	\$238,315,065	\$191,119,853	\$7,302,298,316	\$6,725,703,863	\$70,257,039	\$12,797,339	\$17,149,689	\$3,121,454	\$3,152,843
2056	\$7,302,298,316	\$246,519,716	\$199,119,853	\$7,443,818,032	\$6,970,474,551	\$73,290,431	\$13,317,339	\$17,681,163	\$3,231,454	\$3,262,846
2057	\$7,443,818,032	\$255,113,021	\$207,119,853	\$7,584,931,053	\$7,219,979,790	\$76,420,798	\$13,830,431	\$18,207,339	\$3,341,454	\$3,372,849
2058	\$7,584,931,053	\$263,326,141	\$215,119,853	\$7,726,257,204	\$7,470,474,551	\$79,551,927	\$14,341,617	\$18,727,339	\$3,451,454	\$3,482,852
2059	\$7,726,257,204	\$271,802,447	\$223,119,853	\$7,868,059,651	\$7,721,979,790	\$82,682,251	\$14,841,617	\$19,247,339	\$3,561,454	\$3,592,855
2060	\$7,868,059,651	\$280,550,338	\$231,119,853	\$8,008,610,009	\$7,974,552,529	\$85,814,525	\$15,330,431	\$19,767,339	\$3,671,454	\$3,702,858
2061	\$8,008,610,009	\$289,578,481	\$239,119,853	\$8,148,188,490	\$8,221,010,010	\$89,043,730	\$15,811,617	\$20,287,339	\$3,781,454	\$3,812,861

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 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					
							City [1]	City EIFD Allocation [3]	City EIFD	County [1]	County EIFD Allocation [3]	County EIFD
Formula	a	b=c*3.0%	c	d=e+bb+c	e	f=g*1.0%	g=h*16.7%	h	i=j*3.2%	k	j/k	m=n*1
2020	\$1,393,216,599	\$41,796,498	\$0	\$1,435,013,097	\$0	\$0	\$0	0%	\$0	0%	\$0	\$0
2021	\$1,435,013,097	\$43,050,393	\$0	\$1,478,063,490	\$0	\$1,302,277	\$217,626	1%	\$217,626	46%	\$0	\$122,807
2022	\$1,478,063,490	\$44,341,905	\$65,865,823	\$1,608,291,217	\$130,227,727	\$1,302,277	\$217,626	1%	\$217,626	46%	\$0	\$122,807
2023	\$1,608,291,217	\$48,248,737	\$82,677,091	\$1,739,217,044	\$261,153,555	\$2,611,536	\$436,418	1%	\$436,418	46%	\$0	\$246,273
2024	\$1,739,217,044	\$52,176,511	\$39,064,160	\$1,830,457,715	\$552,394,226	\$3,523,942	\$588,891	1%	\$588,891	46%	\$0	\$332,314
2025	\$1,830,457,715	\$54,913,731	\$7,245,463	\$1,892,616,910	\$414,553,420	\$4,145,534	\$692,766	1%	\$692,766	46%	\$0	\$390,932
2026	\$1,892,616,910	\$56,778,507	\$43,284,396	\$1,992,679,813	\$618,979,645	\$6,189,796	\$859,983	1%	\$859,983	46%	\$0	\$483,893
2027	\$1,992,679,813	\$59,780,394	\$44,582,928	\$2,097,043,135	\$689,808,252	\$6,898,083	\$1,034,386	1%	\$1,034,386	46%	\$0	\$583,709
2028	\$2,097,043,135	\$62,911,294	\$7,917,313	\$2,167,871,742	\$762,999,237	\$7,629,992	\$1,275,059	1%	\$1,275,059	46%	\$0	\$732,273
2029	\$2,167,871,742	\$65,036,152	\$8,154,832	\$2,241,062,727	\$838,630,596	\$8,386,306	\$1,401,448	20%	\$280,290	20%	\$0	\$825,135
2030	\$2,241,062,727	\$67,231,882	\$6,389,477	\$2,316,694,086	\$916,782,880	\$9,167,829	\$1,532,050	20%	\$306,410	20%	\$0	\$930,982
2031	\$2,316,694,086	\$69,500,823	\$8,651,462	\$2,394,846,370	\$1,020,351,451	\$10,203,515	\$1,705,125	20%	\$341,025	20%	\$0	\$1,049,594
2032	\$2,394,846,370	\$71,845,391	\$31,723,180	\$2,489,414,941	\$1,186,720,123	\$11,867,201	\$1,983,146	20%	\$396,629	20%	\$0	\$1,248,591
2033	\$2,489,414,941	\$74,952,448	\$91,416,224	\$2,664,783,613	\$1,353,573,255	\$13,535,733	\$2,261,977	20%	\$510,706	20%	\$0	\$1,419,570
2034	\$2,664,783,613	\$79,943,508	\$86,909,624	\$2,831,636,745	\$1,528,039,271	\$15,280,393	\$2,553,529	20%	\$571,663	20%	\$0	\$1,648,599
2035	\$2,831,636,745	\$84,949,102	\$89,516,913	\$3,006,102,761	\$1,710,424,774	\$17,104,248	\$2,856,316	20%	\$635,374	20%	\$0	\$1,894,510
2036	\$3,006,102,761	\$90,183,083	\$92,202,420	\$3,188,488,264	\$1,901,047,914	\$19,010,479	\$3,176,870	20%	\$696,600	20%	\$0	\$2,159,520
2037	\$3,188,488,264	\$95,654,648	\$94,968,493	\$3,379,111,404	\$2,084,235,933	\$20,842,359	\$3,482,998	20%	\$756,614	20%	\$0	\$2,448,599
2038	\$3,379,111,404	\$101,373,342	\$91,814,677	\$3,562,299,423	\$2,263,800,893	\$22,638,009	\$3,783,072	20%	\$819,158	20%	\$0	\$2,750,520
2039	\$3,562,299,423	\$106,868,983	\$72,695,977	\$3,741,864,383	\$2,450,933,681	\$24,509,337	\$4,095,132	20%	\$884,330	20%	\$0	\$3,072,533
2040	\$3,741,864,383	\$112,255,931	\$74,876,857	\$3,928,997,171	\$2,645,926,759	\$26,459,268	\$4,421,648	20%	\$952,229	20%	\$0	\$3,419,533
2041	\$3,928,997,171	\$117,869,915	\$77,123,162	\$4,123,990,249	\$2,849,083,323	\$28,490,833	\$4,761,146	20%	\$1,022,962	20%	\$0	\$3,777,533
2042	\$4,123,990,249	\$123,719,707	\$79,436,857	\$4,327,146,813	\$3,060,171,690	\$30,607,177	\$5,114,811	20%	\$1,072,962	20%	\$0	\$4,148,533
2043	\$4,327,146,813	\$129,814,404	\$81,819,963	\$4,538,781,107	\$3,281,084,829	\$32,810,833	\$5,463,587	20%	\$1,124,093	20%	\$0	\$4,532,533
2044	\$4,538,781,107	\$136,163,435	\$12,704,963	\$4,687,649,579	\$3,509,586,089	\$35,020,213	\$5,885,703	20%	\$1,177,141	20%	\$0	\$4,932,533
2045	\$4,687,649,579	\$145,240,955	\$13,078,695	\$5,000,084,829	\$3,685,906,640	\$38,859,069	\$6,159,574	20%	\$1,231,915	20%	\$0	\$5,348,533
2046	\$4,841,365,178	\$150,024,545	\$13,883,056	\$5,163,970,430	\$3,855,125,601	\$38,551,256	\$6,442,358	20%	\$1,288,472	20%	\$0	\$5,774,533
2047	\$5,000,084,829	\$154,919,113	\$14,299,548	\$5,333,189,091	\$4,029,849,808	\$40,298,498	\$6,734,342	20%	\$1,346,868	20%	\$0	\$6,214,533
2048	\$5,163,970,430	\$159,985,673	\$14,728,534	\$5,507,913,298	\$4,210,257,598	\$42,102,576	\$7,030,924	20%	\$1,407,165	20%	\$0	\$6,664,533
2049	\$5,333,189,091	\$165,237,399	\$15,170,390	\$5,688,321,088	\$4,398,814,056	\$43,988,141	\$7,350,924	20%	\$1,470,185	20%	\$0	\$7,124,533
2050	\$5,507,913,298	\$170,649,633	\$17,906,825	\$5,876,877,546	\$4,575,120,382	\$45,751,204	\$7,645,552	20%	\$1,529,110	20%	\$0	\$7,594,533
2051	\$5,688,321,088	\$176,306,326	\$0	\$6,053,183,872	\$4,756,715,898	\$47,567,159	\$7,949,019	20%	\$1,589,804	20%	\$0	\$8,072,533
2052	\$5,876,877,546	\$181,595,516	\$0	\$6,234,779,388	\$4,943,759,280	\$49,437,593	\$8,261,590	20%	\$1,652,318	20%	\$0	\$8,562,533
2053	\$6,053,183,872	\$187,043,382	\$0	\$6,421,822,770	\$5,136,413,963	\$51,364,140	\$8,583,538	20%	\$1,716,708	20%	\$0	\$9,062,533
2054	\$6,234,779,388	\$192,654,683	\$0	\$6,614,477,453	\$5,334,848,287	\$53,348,483	\$8,915,145	20%	\$1,783,029	20%	\$0	\$9,574,533
2055	\$6,421,822,770	\$198,434,324	\$0	\$6,812,911,777	\$5,538,235,640	\$55,592,356	\$9,256,699	20%	\$1,851,340	20%	\$0	\$10,100,533
2056	\$6,614,477,453	\$204,387,353	\$0	\$7,017,299,130	\$5,749,479,546	\$57,497,546	\$9,608,501	20%	\$1,921,700	20%	\$0	\$10,642,533
2057	\$6,812,911,777	\$210,518,974	\$0	\$7,227,818,104	\$5,966,589,157	\$59,665,892	\$9,970,956	20%	\$1,994,171	20%	\$0	\$11,194,533
2058	\$7,017,299,130	\$216,834,543	\$0	\$7,444,652,647	\$6,188,928,736	\$61,899,287	\$10,344,082	20%	\$2,068,816	20%	\$0	\$11,754,533
2059	\$7,227,818,104	\$223,339,579	\$0	\$7,667,992,226	\$6,419,968,503	\$64,199,685	\$10,728,505	20%	\$2,145,701	20%	\$0	\$12,324,533
2060	\$7,444,652,647	\$230,039,767	\$0	\$7,898,031,993				20%		20%	\$0	
2061	\$7,667,992,226							20%		20%	\$0	

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

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

[2] See Table C-4 for new AV added to roll from 2020-21 on. It is assumed that new AV is added to roll in year after development occurs

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

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

Table 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%	h	i=j*k	k	l=m*n	o
2020	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%	\$0	0%	\$0	\$0
2021	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1%	\$2	1%	\$24	\$4,398
2022	\$3,315,313	\$99,459	\$3,315,313	\$3,315,313	\$3,315,313	\$33,153	\$2,348	1%	\$23,804	46%	\$9,590	\$4,423
2023	\$17,073,859	\$512,216	\$13,659,088	\$17,073,859	\$17,073,859	\$170,739	\$22,348	1%	\$22,348	46%	\$49,391	\$22,777
2024	\$31,654,935	\$949,648	\$14,068,860	\$31,654,935	\$31,654,935	\$316,549	\$22,893	1%	\$22,893	46%	\$91,571	\$42,000
2025	\$47,095,509	\$1,412,865	\$14,925,664	\$47,095,509	\$47,095,509	\$470,955	\$34,059	1%	\$34,059	46%	\$136,237	\$62,487
2026	\$63,434,028	\$1,903,021	\$14,925,664	\$63,434,028	\$63,434,028	\$634,340	\$45,875	1%	\$45,875	46%	\$183,501	\$84,624
2027	\$88,397,184	\$2,651,916	\$23,060,135	\$88,397,184	\$88,397,184	\$883,972	\$63,928	1%	\$63,928	46%	\$255,714	\$117,287
2028	\$114,801,039	\$3,444,031	\$23,060,135	\$114,801,039	\$114,801,039	\$1,148,010	\$83,024	1%	\$83,024	46%	\$332,095	\$153,151
2029	\$142,709,567	\$4,281,287	\$25,198,432	\$142,709,567	\$142,709,567	\$1,427,096	\$103,207	20%	\$103,207	46%	\$412,828	\$199,362
2030	\$172,189,286	\$5,165,679	\$25,198,432	\$172,189,286	\$172,189,286	\$1,721,893	\$124,527	20%	\$124,527	20%	\$498,106	\$99,621
2031	\$203,309,350	\$6,099,280	\$25,198,432	\$203,309,350	\$203,309,350	\$2,033,093	\$147,033	20%	\$147,033	20%	\$588,130	\$117,626
2032	\$236,141,647	\$7,084,249	\$26,733,017	\$236,141,647	\$236,141,647	\$2,361,416	\$170,777	20%	\$170,777	20%	\$683,107	\$170,777
2033	\$270,760,903	\$8,122,827	\$27,535,007	\$270,760,903	\$270,760,903	\$2,707,609	\$195,813	20%	\$195,813	20%	\$783,253	\$195,813
2034	\$307,244,788	\$9,217,344	\$29,211,889	\$307,244,788	\$307,244,788	\$3,072,448	\$222,198	20%	\$222,198	20%	\$888,793	\$222,198
2035	\$345,674,021	\$10,370,221	\$30,086,246	\$345,674,021	\$345,674,021	\$3,456,740	\$249,990	20%	\$249,990	20%	\$999,960	\$249,990
2036	\$386,132,487	\$11,583,975	\$30,990,893	\$386,132,487	\$386,132,487	\$3,861,325	\$279,249	20%	\$279,249	20%	\$1,116,998	\$279,249
2037	\$428,707,355	\$12,861,221	\$32,878,238	\$428,707,355	\$428,707,355	\$4,287,074	\$310,039	20%	\$310,039	20%	\$1,240,158	\$310,039
2038	\$473,489,195	\$14,204,676	\$34,826,298	\$473,489,195	\$473,489,195	\$4,734,892	\$342,426	20%	\$342,426	20%	\$1,369,702	\$342,426
2039	\$520,572,110	\$15,617,163	\$36,846,439	\$520,572,110	\$520,572,110	\$5,205,721	\$376,476	20%	\$376,476	20%	\$1,505,903	\$376,476
2040	\$581,342,054	\$17,140,262	\$40,436,086	\$581,342,054	\$581,342,054	\$5,813,421	\$420,424	20%	\$420,424	20%	\$1,686,684	\$420,424
2041	\$645,289,680	\$18,755,690	\$44,902,585	\$645,289,680	\$645,289,680	\$6,452,897	\$466,671	20%	\$466,671	20%	\$1,893,334	\$466,671
2042	\$712,550,955	\$20,515,749	\$50,105,141	\$712,550,955	\$712,550,955	\$7,125,510	\$515,314	20%	\$515,314	20%	\$2,061,256	\$515,314
2043	\$784,979,233	\$22,549,377	\$55,105,141	\$784,979,233	\$784,979,233	\$7,849,792	\$562,289	20%	\$562,289	20%	\$2,248,177	\$562,289
2044	\$845,643,499	\$24,399,305	\$60,258,336	\$845,643,499	\$845,643,499	\$8,466,435	\$612,289	20%	\$612,289	20%	\$2,436,198	\$612,289
2045	\$911,301,141	\$26,339,034	\$65,429,589	\$911,301,141	\$911,301,141	\$9,113,011	\$665,049	20%	\$665,049	20%	\$2,636,198	\$665,049
2046	\$979,076,261	\$28,372,288	\$70,729,086	\$979,076,261	\$979,076,261	\$9,790,723	\$708,064	20%	\$708,064	20%	\$2,842,556	\$708,064
2047	\$1,043,172,849	\$30,399,014	\$76,259,086	\$1,043,172,849	\$1,043,172,849	\$10,431,723	\$754,418	20%	\$754,418	20%	\$3,059,884	\$754,418
2048	\$1,103,067,131	\$32,418,816	\$81,949,086	\$1,103,067,131	\$1,103,067,131	\$11,030,671	\$802,968	20%	\$802,968	20%	\$3,284,654	\$802,968
2049	\$1,165,616,213	\$34,566,382	\$87,823,784	\$1,165,616,213	\$1,165,616,213	\$11,656,162	\$852,968	20%	\$852,968	20%	\$3,527,734	\$852,968
2050	\$1,230,925,481	\$36,927,764	\$93,949,086	\$1,230,925,481	\$1,230,925,481	\$12,309,252	\$909,507	20%	\$909,507	20%	\$3,786,028	\$909,507
2051	\$1,299,104,249	\$39,499,336	\$100,429,086	\$1,299,104,249	\$1,299,104,249	\$12,991,042	\$969,971	20%	\$969,971	20%	\$4,058,002	\$969,971
2052	\$1,370,265,911	\$42,281,287	\$107,378,911	\$1,370,265,911	\$1,370,265,911	\$14,445,281	\$1,044,677	20%	\$1,044,677	20%	\$4,342,854	\$1,044,677
2053	\$1,444,528,079	\$45,384,190	\$114,801,039	\$1,444,528,079	\$1,444,528,079	\$15,220,127	\$1,100,714	20%	\$1,100,714	20%	\$4,642,854	\$1,100,714
2054	\$1,522,012,738	\$48,823,784	\$123,418,816	\$1,522,012,738	\$1,522,012,738	\$16,028,464	\$1,155,172	20%	\$1,155,172	20%	\$4,968,689	\$1,155,172
2055	\$1,602,846,401	\$52,566,382	\$133,418,816	\$1,602,846,401	\$1,602,846,401	\$16,908,556	\$1,222,820	20%	\$1,222,820	20%	\$5,321,834	\$1,222,820
2056	\$1,690,855,577	\$56,725,667	\$144,023,784	\$1,690,855,577	\$1,690,855,577	\$17,832,635	\$1,272,988	20%	\$1,272,988	20%	\$5,699,991	\$1,272,988
2057	\$1,790,238,911	\$61,418,816	\$155,418,816	\$1,790,238,911	\$1,790,238,911	\$18,822,635	\$1,325,086	20%	\$1,325,086	20%	\$6,099,991	\$1,325,086
2058	\$1,832,263,475	\$66,566,382	\$167,823,784	\$1,832,263,475	\$1,832,263,475	\$19,870,253	\$1,378,153	20%	\$1,378,153	20%	\$6,527,831	\$1,378,153
2059	\$1,907,025,298	\$72,281,287	\$181,949,086	\$1,907,025,298	\$1,907,025,298	\$20,984,238	\$1,435,272	20%	\$1,435,272	20%	\$7,005,454	\$1,435,272
2060	\$1,984,623,793	\$78,499,336	\$197,979,919	\$1,984,623,793	\$1,984,623,793	\$22,162,506	\$1,478,330	20%	\$1,478,330	20%	\$7,529,666	\$1,478,330
2061	\$2,064,162,506	\$85,336,190	\$215,823,784	\$2,064,162,506	\$2,064,162,506	\$23,424,162	\$1,516,613	20%	\$1,516,613	20%	\$8,099,991	\$1,516,613

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] In 2020-21 prior to the start of the EIFD, it is assumed that the growth in new assessed value will be 3% of the existing assessed value.
 [4] This analysis estimates the maximum annual EIFD revenue generated following FY ending 2028, allocation rates are assumed to remain constant at 20 percent and are consistent across all ATEs. A listing of all allocation rates by ATE is provided in Table 4.

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

Stockton
Existing City

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

Fiscal Year Ending	Assessed Value of New Development [1]										Total (2020\$)	Escalation Factor [2]	Total with Annual Sales Price Increase	
	Single Family Low Density	Multifamily	Subtotal Residential	Retail	Office	Industrial	Subtotal Nonres.							
	AV per Dwelling Unit \$ 425,000	AV per Dwelling Unit \$ 200,000		AV per Bldg. Sq. Ft. \$ 250	AV per Bldg. Sq. Ft. \$ 250	AV per Bldg. Sq. Ft. \$ 100								
Assumption														
2020	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1.000	\$0
2021	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1.030	\$0
2022	\$17,000,000	\$15,000,000	\$32,000,000	\$34,269,938	\$14,686,698	\$0	\$48,955,625	\$0	\$0	\$0	\$80,955,625	\$85,885,823	1.061	\$85,885,823
2023	\$34,000,000	\$0	\$34,000,000	\$29,162,875	\$12,498,375	\$0	\$41,661,250	\$0	\$0	\$0	\$73,661,250	\$82,677,091	1.093	\$82,677,091
2024	\$28,458,000	\$0	\$28,458,000	\$4,375,000	\$1,875,000	\$0	\$6,250,000	\$0	\$0	\$0	\$34,708,000	\$39,064,160	1.126	\$39,064,160
2025	\$0	\$0	\$0	\$4,375,000	\$1,875,000	\$0	\$6,250,000	\$0	\$0	\$0	\$6,250,000	\$7,245,463	1.159	\$7,245,463
2026	\$0	\$30,000,000	\$30,000,000	\$4,375,000	\$1,875,000	\$0	\$6,250,000	\$0	\$0	\$0	\$36,250,000	\$43,284,396	1.194	\$43,284,396
2027	\$0	\$30,000,000	\$30,000,000	\$4,375,000	\$1,875,000	\$0	\$6,250,000	\$0	\$0	\$0	\$36,250,000	\$44,582,928	1.230	\$44,582,928
2028	\$0	\$0	\$0	\$4,375,000	\$1,875,000	\$0	\$6,250,000	\$0	\$0	\$0	\$6,250,000	\$7,917,313	1.267	\$7,917,313
2029	\$0	\$0	\$0	\$4,375,000	\$1,875,000	\$0	\$6,250,000	\$0	\$0	\$0	\$6,250,000	\$8,399,477	1.305	\$8,399,477
2030	\$0	\$0	\$0	\$4,375,000	\$1,875,000	\$0	\$6,250,000	\$0	\$0	\$0	\$6,250,000	\$8,651,462	1.344	\$8,651,462
2031	\$0	\$0	\$0	\$4,375,000	\$1,875,000	\$0	\$6,250,000	\$0	\$0	\$0	\$6,250,000	\$9,154,832	1.384	\$9,154,832
2032	\$0	\$16,000,000	\$16,000,000	\$4,375,000	\$1,875,000	\$0	\$6,250,000	\$0	\$0	\$0	\$22,250,000	\$31,723,180	1.426	\$31,723,180
2033	\$0	\$16,000,000	\$16,000,000	\$4,375,000	\$1,875,000	\$40,000,000	\$46,250,000	\$0	\$0	\$0	\$62,250,000	\$91,416,224	1.469	\$91,416,224
2034	\$0	\$16,000,000	\$16,000,000	\$4,375,000	\$1,875,000	\$35,207,500	\$41,457,500	\$0	\$0	\$0	\$57,457,500	\$86,909,624	1.513	\$86,909,624
2035	\$0	\$16,000,000	\$16,000,000	\$4,375,000	\$1,875,000	\$35,207,500	\$41,457,500	\$0	\$0	\$0	\$57,457,500	\$89,516,913	1.558	\$89,516,913
2036	\$0	\$16,000,000	\$16,000,000	\$4,375,000	\$1,875,000	\$35,207,500	\$41,457,500	\$0	\$0	\$0	\$57,457,500	\$92,202,420	1.605	\$92,202,420
2037	\$0	\$16,000,000	\$16,000,000	\$4,375,000	\$1,875,000	\$35,207,500	\$41,457,500	\$0	\$0	\$0	\$57,457,500	\$94,968,493	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	\$0	\$0	\$0	\$41,457,500	\$81,814,677	1.702	\$81,814,677
2039	\$0	\$0	\$0	\$4,375,000	\$1,875,000	\$35,207,500	\$41,457,500	\$0	\$0	\$0	\$41,457,500	\$74,876,857	1.754	\$74,876,857
2040	\$0	\$0	\$0	\$4,375,000	\$1,875,000	\$35,207,500	\$41,457,500	\$0	\$0	\$0	\$41,457,500	\$77,123,162	1.806	\$77,123,162
2041	\$0	\$0	\$0	\$4,375,000	\$1,875,000	\$35,207,500	\$41,457,500	\$0	\$0	\$0	\$41,457,500	\$79,436,857	1.860	\$79,436,857
2042	\$0	\$0	\$0	\$4,375,000	\$1,875,000	\$35,207,500	\$41,457,500	\$0	\$0	\$0	\$41,457,500	\$81,819,963	1.916	\$81,819,963
2043	\$0	\$0	\$0	\$4,375,000	\$1,875,000	\$35,207,500	\$41,457,500	\$0	\$0	\$0	\$41,457,500	\$84,270,462	1.974	\$84,270,462
2044	\$0	\$0	\$0	\$4,375,000	\$1,875,000	\$35,207,500	\$41,457,500	\$0	\$0	\$0	\$41,457,500	\$86,794,963	2.033	\$86,794,963
2045	\$0	\$0	\$0	\$4,375,000	\$1,875,000	\$35,207,500	\$41,457,500	\$0	\$0	\$0	\$41,457,500	\$89,394,963	2.094	\$89,394,963
2046	\$0	\$0	\$0	\$4,375,000	\$1,875,000	\$35,207,500	\$41,457,500	\$0	\$0	\$0	\$41,457,500	\$92,074,963	2.157	\$92,074,963
2047	\$0	\$0	\$0	\$4,375,000	\$1,875,000	\$35,207,500	\$41,457,500	\$0	\$0	\$0	\$41,457,500	\$94,839,963	2.221	\$94,839,963
2048	\$0	\$0	\$0	\$4,375,000	\$1,875,000	\$35,207,500	\$41,457,500	\$0	\$0	\$0	\$41,457,500	\$97,689,963	2.288	\$97,689,963
2049	\$0	\$0	\$0	\$4,375,000	\$1,875,000	\$35,207,500	\$41,457,500	\$0	\$0	\$0	\$41,457,500	\$100,624,963	2.357	\$100,624,963
2050	\$0	\$0	\$0	\$4,375,000	\$1,875,000	\$35,207,500	\$41,457,500	\$0	\$0	\$0	\$41,457,500	\$103,649,963	2.427	\$103,649,963
2051	\$0	\$0	\$0	\$5,013,750	\$2,148,750	\$0	\$7,162,500	\$0	\$0	\$0	\$7,162,500	\$116,812,463	2.500	\$116,812,463
2052	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2.575	\$0
2053	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2.652	\$0
2054	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2.732	\$0
2055	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2.814	\$0
2056	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2.898	\$0
2057	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2.985	\$0
2058	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	3.075	\$0
2059	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	3.167	\$0
2060	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	3.262	\$0

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

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

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

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

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

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

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

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

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

Stockton
Existing City and Annexation Areas

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

Fiscal Year Ending	Existing City						Annexation Area						
	Dwelling Units			Building Square Feet			Dwelling Units			Building Square Feet			
	Single Family Residential	Multifamily Residential	TOTAL	Retail	Office	Industrial	Single Family Residential	Multifamily Residential	TOTAL	Retail	Office	Industrial	Total
2020	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	40	75	115	137,076	58,747	-	-	-	195,823	12,500	-	-	12,500
2023	80	-	80	116,652	49,994	-	-	-	166,645	50,000	-	-	50,000
2024	67	-	67	17,500	7,500	-	-	-	25,000	50,000	-	-	50,000
2025	-	-	-	17,500	7,500	-	-	-	25,000	50,000	-	-	50,000
2026	-	150	150	17,500	7,500	-	-	-	25,000	75,000	-	-	75,000
2027	-	150	150	17,500	7,500	-	-	-	25,000	75,000	-	-	75,000
2028	-	-	-	17,500	7,500	-	-	-	25,000	75,000	-	-	75,000
2029	-	-	-	17,500	7,500	-	-	-	25,000	75,000	-	-	75,000
2030	-	-	-	17,500	7,500	-	-	-	25,000	75,000	-	-	75,000
2031	-	-	-	17,500	7,500	-	-	-	25,000	75,000	-	-	75,000
2032	-	80	80	17,500	7,500	-	-	-	25,000	75,000	-	-	75,000
2033	-	80	80	17,500	7,500	-	-	400,000	425,000	75,000	-	-	75,000
2034	-	80	80	17,500	7,500	-	-	352,075	377,075	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	100,000	-	-	100,000
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	103,470	-	-	103,470
2044	-	-	-	17,500	7,500	-	-	-	25,000	75,000	-	-	75,000
2045	-	-	-	17,500	7,500	-	-	-	25,000	75,000	-	-	75,000
2046	-	-	-	17,500	7,500	-	-	-	25,000	75,000	-	-	75,000
2047	-	-	-	17,500	7,500	-	-	-	25,000	62,530	-	-	62,530
2048	-	-	-	17,500	7,500	-	-	-	25,000	50,000	-	-	50,000
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
Total	187	888	1,075	746,282	319,835	3,920,750			4,986,868	2,433,600			2,433,600

dev.st

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

APPENDIX D:

Supporting Tables for EIFD Revenue Analysis



Table D-1	Existing Land Use Assessed Value.....	D-33
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Attachment D: Tax Increment Revenue Forecast - Maximum Tax Rate Scenario

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

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

av det

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

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

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

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

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

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

Source: LWA; EPS.

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

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

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

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

tra all

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

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

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

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

City of Lathrop
Annexation Areas

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

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

Source: San Joaquin County Auditor-Controller; EPS.

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

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

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

City of Manteca Annexation Areas

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

Tax Code	Entity	Existing Tax Rate Area (TRA)		Gross Revenue (FY 2019-20) [1]	Property Tax Sharing Agreement [2]	Post Annexation Average Base Revenue	Post-ERAF Distribution
		TRA 102-136	TRA 102-001				
		<i>a</i>	<i>b</i>	<i>f</i>	<i>h</i>	<i>e = d * \$396,888</i>	<i>f = e / \$1,197,578</i>
		<i>a</i>	<i>b</i>	<i>g = e + f</i>	<i>h</i>		
		TRA 102-136	TRA 102-001	TRA 102-136	TRA 102-001	Total	
Subject to Detachment							
10001	County General	20.32600%	20.29360%	\$228,594	80%	\$243,398	26.51271%
10527	Road District 5	3.97920%	3.97840%	\$44,751	-	\$47,653	0.00000%
14901	Lathrop-Manteca Rural Fire	8.83690%	8.84610%	\$99,384	-	\$105,937	0.00000%
40200	City of Manteca	0.00000%	0.00000%	-	20%	\$79,378	6.62818%
	Subtotal	33.14210%	33.11810%	\$372,728	100%	\$396,888	33.14089%
Not Subject to Detachment							
10618	County Library	1.63940%	1.63910%	\$18,437	-	\$19,633	1.63940%
12601	Manteca Unified Schools	26.94230%	26.93720%	\$303,000	-	\$322,650	26.94192%
13001	S.J. Delta Comm College	3.64750%	3.64670%	\$41,021	-	\$43,681	3.64745%
13201	County Office Of Education	1.28960%	1.31780%	\$14,501	-	\$15,463	1.29115%
16001	Sic Flood Control	0.16000%	0.15990%	\$1,799	-	\$1,916	0.15997%
21901	Sic Mosquito Abatement	0.71800%	0.71790%	\$8,075	-	\$8,598	0.77197%
24601	South San Joaquin Irrigation	5.41160%	5.41660%	\$60,861	-	\$64,813	5.41200%
41100	ERAF - Educational Revenue Augmentation Fund	27.04950%	27.04670%	\$304,205	-	\$323,936	27.04926%
	Subtotal	66.85790%	66.88190%	\$751,899	0%	\$800,690	66.85911%
Total		100.00000%	100.00000%	\$1,124,627	100%	\$1,197,578	100.00000%

Source: San Joaquin County Auditor-Controller; EPS.

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

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

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

City of Stockton
Annexation Areas

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

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

Source: San Joaquin County Auditor-Controller, EPS.

[1] Provided by the San Joaquin County Auditor-Controller.
 [2] Based on information provided by the Auditor-Controller's office, a negative gross revenue value is a result of base revenue transfers from the jurisdictional changes when the TRA was formed or other jurisdictional changes that may occur in the TRA since formation.
 [3] Based on the most recent tax-sharing agreement between San Joaquin County and the City of Stockton dated August 2015 related to annexed areas to the City.

ATTACHMENT E:

Tax Increment Revenue Forecast—
Variable Tax Rate Scenario



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

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

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

Source: EPS.

[1] Represents non-redevelopment area parcels only.

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

summ

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

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

Fiscal Year Ending	Annual EIFD Revenue (Fiscal Years 2021-22 through 2060-61)				Total
	Lathrop [1]	Manteca [1]	Stockton [1]		
2021	\$0	\$0	\$0	\$0	\$0
2022	\$0	\$0	\$0	\$0	\$0
2023	\$507,063	\$268,832	\$129,406	\$905,301	\$1,998,882
2024	\$954,579	\$770,889	\$273,414	\$2,000,682	\$2,885,345
2025	\$1,320,436	\$1,184,477	\$380,432	\$2,885,345	\$3,910,153
2026	\$1,726,942	\$1,722,524	\$460,687	\$3,910,153	\$4,881,630
2027	\$2,148,215	\$2,154,898	\$578,517	\$4,881,630	\$5,864,529
2028	\$2,603,821	\$2,548,729	\$711,980	\$5,864,529	\$6,800,338
2029	\$3,040,526	\$2,944,633	\$815,180	\$6,800,338	\$7,763,624
2030	\$3,469,486	\$3,371,483	\$922,655	\$7,763,624	\$8,736,961
2031	\$1,584,174	\$1,665,506	\$487,280	\$3,736,961	\$4,128,290
2032	\$1,721,306	\$1,867,209	\$539,776	\$4,128,290	\$4,547,277
2033	\$1,864,053	\$2,077,833	\$605,391	\$4,547,277	\$3,667,974
2034	\$1,468,340	\$1,686,433	\$513,201	\$3,667,974	\$4,025,284
2035	\$1,577,858	\$1,862,613	\$584,813	\$4,025,284	\$4,363,823
2036	\$1,684,506	\$2,019,529	\$658,788	\$4,363,823	\$4,701,401
2037	\$1,795,265	\$2,167,871	\$738,265	\$4,701,401	\$5,016,811
2038	\$1,893,923	\$2,302,503	\$820,385	\$5,016,811	\$5,307,424
2039	\$1,996,018	\$2,410,775	\$900,631	\$5,307,424	\$5,605,216
2040	\$2,101,666	\$2,523,165	\$980,384	\$5,605,216	\$5,943,116
2041	\$2,239,289	\$2,636,308	\$1,067,519	\$5,943,116	\$6,275,427
2042	\$2,383,750	\$2,733,149	\$1,158,529	\$6,275,427	\$6,620,684
2043	\$2,533,995	\$2,833,121	\$1,253,567	\$6,620,684	\$6,979,950
2044	\$2,690,243	\$2,936,325	\$1,353,383	\$6,979,950	\$3,468,722
2045	\$1,351,287	\$1,441,357	\$676,078	\$3,468,722	\$3,637,143
2046	\$1,431,308	\$1,493,455	\$712,380	\$3,637,143	\$3,811,769
2047	\$1,514,503	\$1,547,236	\$750,029	\$3,811,769	\$3,991,692
2048	\$1,600,991	\$1,602,755	\$787,946	\$3,991,692	\$4,177,035
2049	\$1,690,894	\$1,660,068	\$826,073	\$4,177,035	\$4,369,126
2050	\$1,784,339	\$1,719,231	\$865,556	\$4,369,126	\$4,568,205
2051	\$1,881,458	\$1,780,306	\$906,441	\$4,568,205	\$4,774,046
2052	\$1,981,534	\$1,843,352	\$949,160	\$4,774,046	\$4,984,254
2053	\$2,085,511	\$1,908,434	\$990,310	\$4,984,254	\$5,201,998
2054	\$2,193,531	\$1,975,616	\$1,032,851	\$5,201,998	\$5,427,542
2055	\$2,305,745	\$2,044,967	\$1,076,830	\$5,427,542	\$5,660,678
2056	\$2,422,307	\$2,116,076	\$1,122,295	\$5,660,678	\$5,897,668
2057	\$2,543,376	\$2,184,395	\$1,169,897	\$5,897,668	\$6,139,348
2058	\$2,669,118	\$2,254,763	\$1,215,467	\$6,139,348	\$6,389,442
2059	\$2,799,705	\$2,327,242	\$1,262,495	\$6,389,442	\$6,648,236
2060	\$2,935,313	\$2,401,895	\$1,311,028	\$6,648,236	\$6,876,974
2061	\$3,037,073	\$2,478,788	\$1,361,114	\$6,876,974	\$7,119,953,322
Total	\$79,533,446	\$79,468,741	\$32,851,135	\$191,953,322	

EIFD rev

Source: EPS.

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

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

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

Impacts of EIFD from
New Development Only

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

Source: EPS.

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

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

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

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

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

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

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. Refer to Table D-5, Table D-6, and Table D-4 for additional details pertaining to the calculation of property tax allocations for annexation areas.

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

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

Lathrop
Existing City and
Annexation Areas

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

Fiscal Year Ending	Net City Property Tax Revenue [1]			Net County Property Tax Revenue [1]			Net County Property Tax Revenue [1]			Total	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	\$0	\$0	
2022	\$3,800,286	\$0	\$3,800,286	\$6,347,830	\$0	\$6,347,830	\$0	\$0	\$0	\$448,520	\$507,063	
2023	\$4,327,174	\$0	\$4,327,174	\$6,877,190	\$0	\$6,877,190	\$0	\$0	\$0	\$58,543	\$954,579	
2024	\$4,792,188	\$0	\$4,792,188	\$7,344,385	\$0	\$7,344,385	\$0	\$0	\$0	\$110,211	\$844,367	
2025	\$5,172,350	\$0	\$5,172,350	\$7,726,330	\$0	\$7,726,330	\$0	\$0	\$0	\$152,452	\$1,167,984	
2026	\$5,583,653	\$4,968	\$5,588,621	\$8,139,562	\$11,953	\$8,151,516	\$11,953	\$0	\$11,953	\$1,528,238	\$1,726,942	
2027	\$6,009,634	\$10,235	\$6,019,869	\$8,567,542	\$24,624	\$8,592,166	\$24,624	\$0	\$24,624	\$1,901,595	\$2,148,215	
2028	\$6,470,595	\$15,812	\$6,486,407	\$9,030,664	\$38,044	\$9,068,708	\$38,044	\$0	\$38,044	\$2,305,363	\$2,603,821	
2029	\$6,911,189	\$21,716	\$6,932,905	\$9,473,325	\$52,246	\$9,525,572	\$52,246	\$0	\$52,246	\$348,069	\$3,040,526	
2030	\$7,342,976	\$27,959	\$7,370,935	\$9,907,137	\$67,267	\$9,974,405	\$67,267	\$0	\$67,267	\$396,739	\$3,072,747	
2031	\$7,707,912	\$33,405	\$7,741,317	\$10,374,957	\$133,621	\$10,508,578	\$133,621	\$0	\$133,621	\$995,284	\$1,584,174	
2032	\$8,038,971	\$40,142	\$8,079,113	\$10,842,943	\$160,568	\$11,003,512	\$160,568	\$0	\$160,568	\$1,081,941	\$1,721,306	
2033	\$8,383,401	\$47,253	\$8,430,654	\$11,303,264	\$189,012	\$11,492,276	\$189,012	\$0	\$189,012	\$1,172,159	\$1,864,053	
2034	\$8,931,843	\$56,957	\$8,988,800	\$11,761,357	\$227,829	\$11,989,186	\$227,829	\$0	\$227,829	\$1,255,264	\$1,996,018	
2035	\$9,307,136	\$65,184	\$9,372,321	\$12,214,231	\$260,737	\$12,474,968	\$260,737	\$0	\$260,737	\$1,321,551	\$2,101,666	
2036	\$9,683,934	\$67,140	\$9,751,074	\$12,656,117	\$288,559	\$12,944,676	\$288,559	\$0	\$288,559	\$1,398,329	\$2,383,750	
2037	\$10,075,288	\$69,154	\$10,144,442	\$13,093,318	\$320,294	\$13,413,612	\$320,294	\$0	\$320,294	\$1,476,622	\$2,533,995	
2038	\$10,423,361	\$71,229	\$10,494,590	\$13,538,072	\$352,915	\$13,890,987	\$352,915	\$0	\$352,915	\$1,561,381	\$2,690,243	
2039	\$10,783,576	\$73,366	\$10,856,942	\$14,002,411	\$386,462	\$14,388,873	\$386,462	\$0	\$386,462	\$1,648,584	\$2,848,824	
2040	\$11,156,348	\$75,566	\$11,231,914	\$14,448,058	\$420,288	\$14,868,346	\$420,288	\$0	\$420,288	\$1,737,375	\$2,985,705	
2041	\$11,643,062	\$77,833	\$11,720,895	\$14,919,357	\$454,769	\$15,374,126	\$454,769	\$0	\$454,769	\$1,829,511	\$3,135,237	
2042	\$12,154,044	\$80,168	\$12,234,213	\$15,396,581	\$489,464	\$15,886,045	\$489,464	\$0	\$489,464	\$1,924,392	\$3,293,837	
2043	\$12,685,532	\$82,574	\$12,768,106	\$15,835,555	\$524,288	\$16,359,843	\$524,288	\$0	\$524,288	\$2,018,584	\$3,456,421	
2044	\$13,236,296	\$85,051	\$13,321,347	\$16,286,884	\$559,184	\$16,846,068	\$559,184	\$0	\$559,184	\$2,112,667	\$3,624,505	
2045	\$14,366,329	\$92,442	\$14,458,771	\$17,212,667	\$594,084	\$17,806,751	\$594,084	\$0	\$594,084	\$2,208,824	\$3,797,575	
2046	\$14,997,091	\$95,215	\$15,092,307	\$18,145,954	\$628,862	\$18,774,816	\$628,862	\$0	\$628,862	\$2,304,329	\$3,973,144	
2047	\$15,652,923	\$98,072	\$15,750,995	\$19,088,867	\$663,766	\$19,752,633	\$663,766	\$0	\$663,766	\$2,400,334	\$4,153,467	
2048	\$16,334,762	\$101,014	\$16,435,776	\$19,998,841	\$700,034	\$20,698,875	\$700,034	\$0	\$700,034	\$2,496,339	\$4,349,806	
2049	\$17,043,577	\$104,044	\$17,147,621	\$20,939,554	\$737,375	\$21,676,996	\$737,375	\$0	\$737,375	\$2,591,381	\$4,551,187	
2050	\$17,780,373	\$107,166	\$17,887,539	\$22,112,667	\$774,769	\$22,887,436	\$774,769	\$0	\$774,769	\$2,686,339	\$4,757,775	
2051	\$18,546,193	\$110,381	\$18,656,573	\$23,226,887	\$812,288	\$24,039,175	\$812,288	\$0	\$812,288	\$2,780,339	\$4,964,514	
2052	\$19,335,331	\$113,692	\$19,449,023	\$24,366,494	\$850,464	\$25,216,958	\$850,464	\$0	\$850,464	\$2,874,339	\$5,171,353	
2053	\$20,155,280	\$117,103	\$20,272,383	\$25,720,616	\$889,467	\$26,610,083	\$889,467	\$0	\$889,467	\$2,968,339	\$5,377,722	
2054	\$21,007,179	\$120,616	\$21,127,795	\$27,106,440	\$928,841	\$28,035,281	\$928,841	\$0	\$928,841	\$3,062,339	\$5,584,161	
2055	\$21,892,205	\$124,235	\$22,016,440	\$28,537,776	\$968,461	\$29,506,237	\$968,461	\$0	\$968,461	\$3,156,339	\$5,790,500	
2056	\$22,811,581	\$127,962	\$22,939,542	\$30,089,542	\$1,008,461	\$31,098,003	\$1,008,461	\$0	\$1,008,461	\$3,250,339	\$5,996,840	
2057	\$23,766,569	\$131,800	\$23,898,370	\$31,699,632	\$1,049,478	\$32,749,110	\$1,049,478	\$0	\$1,049,478	\$3,344,339	\$6,203,179	
2058	\$24,758,481	\$135,754	\$24,894,236	\$33,366,494	\$1,090,496	\$34,456,990	\$1,090,496	\$0	\$1,090,496	\$3,438,339	\$6,410,518	
2059	\$25,788,672	\$139,827	\$25,928,499	\$35,099,467	\$1,131,511	\$36,230,978	\$1,131,511	\$0	\$1,131,511	\$3,532,339	\$6,617,857	
2060	\$26,858,545	\$144,022	\$27,002,567	\$36,899,263	\$1,172,526	\$37,971,789	\$1,172,526	\$0	\$1,172,526	\$3,626,339	\$6,825,126	
2061	\$27,659,171	\$148,343	\$27,807,513	\$38,799,419	\$1,213,541	\$39,712,960	\$1,213,541	\$0	\$1,213,541	\$3,720,339	\$7,032,465	
TOTAL	\$547,066,607	\$3,017,401	\$550,084,008	\$903,007,240	\$11,940,980	\$914,948,220	\$903,007,240	\$25,515,558	\$54,017,887	\$79,533,446	\$79,533,446	

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	County	County EIFD Amount [1]				
Formula	a	b=a*1.0%	c=b*11.23%	d	e=c-d	f=b+18.76%	g	h=f-g	i=d+g
2021	\$3,285,629,232	\$32,856,292	\$3,689,598	\$0	\$3,689,598	\$6,162,942	\$0	\$6,162,942	\$0
2022	\$3,384,198,109	\$33,841,981	\$3,800,286	\$0	\$3,800,286	\$6,347,830	\$0	\$6,347,830	\$507,063
2023	\$3,905,532,003	\$39,055,320	\$4,385,718	\$58,543	\$4,327,174	\$7,325,710	\$448,520	\$6,877,190	\$954,579
2024	\$4,365,643,245	\$43,656,432	\$4,902,400	\$110,211	\$4,792,188	\$8,188,753	\$844,367	\$7,344,385	\$1,320,436
2025	\$4,741,797,337	\$47,417,973	\$5,324,802	\$152,452	\$5,172,350	\$8,894,315	\$1,167,984	\$7,726,330	\$1,716,262
2026	\$5,148,763,973	\$51,487,640	\$5,781,805	\$198,152	\$5,583,653	\$9,657,673	\$1,518,110	\$8,139,562	\$2,126,214
2027	\$5,570,254,018	\$55,702,540	\$6,255,117	\$245,483	\$6,009,634	\$10,448,273	\$1,880,731	\$8,567,542	\$2,569,830
2028	\$6,026,354,958	\$60,263,550	\$6,767,296	\$296,701	\$6,470,595	\$11,303,793	\$2,273,129	\$9,030,664	\$2,993,845
2029	\$6,462,303,917	\$64,623,039	\$7,256,845	\$345,656	\$6,911,189	\$12,121,514	\$2,648,189	\$9,473,325	\$3,409,385
2030	\$6,889,538,634	\$68,895,386	\$7,736,608	\$393,632	\$7,342,976	\$13,850,275	\$3,015,752	\$9,907,137	\$1,559,216
2031	\$7,383,952,317	\$73,839,523	\$8,291,810	\$458,898	\$7,830,912	\$15,485,891	\$3,318	\$12,874,943	\$1,691,315
2032	\$7,722,816,475	\$77,228,165	\$8,672,338	\$533,367	\$8,138,971	\$17,147,179	\$3,975,318	\$13,427,943	\$1,828,749
2033	\$8,075,366,926	\$80,753,669	\$9,068,234	\$633,367	\$8,435,401	\$18,819,131	\$4,485,891	\$14,003,264	\$1,438,445
2034	\$8,433,602,373	\$84,336,024	\$9,470,515	\$738,672	\$8,731,843	\$16,511,809	\$5,143,915	\$15,467,894	\$1,543,645
2035	\$8,802,887,679	\$88,028,877	\$9,885,204	\$864,833	\$9,020,371	\$15,147,264	\$5,899,774	\$16,175,617	\$1,649,267
2036	\$9,173,652,934	\$91,736,529	\$10,301,555	\$978,067	\$9,323,488	\$17,207,264	\$6,671,621	\$16,829,318	\$1,758,969
2037	\$9,558,741,506	\$95,587,415	\$10,733,990	\$1,078,702	\$9,655,288	\$17,929,584	\$7,510,267	\$16,829,318	\$1,856,538
2038	\$9,901,242,319	\$99,012,423	\$11,186,601	\$1,186,601	\$10,000,000	\$18,572,022	\$8,469,240	\$17,410,724	\$1,957,511
2039	\$10,255,690,313	\$102,556,903	\$11,516,629	\$1,289,821	\$10,226,808	\$19,236,870	\$9,423,361	\$17,410,724	\$2,062,004
2040	\$10,622,494,068	\$106,224,941	\$11,928,531	\$1,393,133	\$10,535,398	\$19,924,893	\$10,423,361	\$18,012,411	\$2,198,437
2041	\$11,001,416,110	\$111,014,161	\$12,466,336	\$1,507,275	\$10,959,061	\$20,623,220	\$11,556,348	\$19,448,058	\$2,341,672
2042	\$11,404,218,379	\$116,042,184	\$13,030,958	\$1,622,026	\$11,408,932	\$21,366,329	\$12,747,305	\$20,301,581	\$2,490,656
2043	\$12,127,197,510	\$121,271,975	\$13,618,238	\$1,747,914	\$11,870,324	\$22,154,044	\$13,618,238	\$21,126,667	\$2,645,603
2044	\$12,871,111,592	\$128,711,116	\$14,229,026	\$1,878,850	\$12,350,176	\$23,000,515	\$14,864,205	\$22,112,667	\$2,832,507
2045	\$13,236,746,041	\$132,367,460	\$14,864,205	\$2,017,669	\$12,846,536	\$23,876,339	\$16,042,515	\$23,996,884	\$3,029,507
2046	\$13,824,914,557	\$138,249,146	\$15,524,689	\$2,171,424	\$13,353,265	\$24,828,515	\$17,423,361	\$25,050,481	\$1,408,875
2047	\$14,436,460,113	\$144,364,601	\$16,211,424	\$2,345,391	\$13,866,033	\$25,931,758	\$18,819,131	\$26,145,954	\$1,491,397
2048	\$15,072,255,978	\$150,722,560	\$16,925,391	\$2,538,068	\$14,387,323	\$27,078,850	\$20,301,581	\$27,284,867	\$1,577,192
2049	\$15,733,206,762	\$157,332,068	\$17,667,606	\$2,747,404	\$14,920,202	\$28,271,429	\$21,827,267	\$28,468,841	\$1,666,381
2050	\$16,420,249,603	\$164,202,496	\$18,439,121	\$2,972,026	\$15,467,095	\$29,511,192	\$23,452,515	\$29,699,554	\$1,759,091
2051	\$17,134,355,108	\$171,343,551	\$19,241,026	\$3,217,387	\$16,023,639	\$30,799,897	\$25,112,667	\$30,978,744	\$1,855,452
2052	\$17,870,205,389	\$178,702,054	\$20,067,349	\$3,478,850	\$16,588,499	\$32,139,363	\$26,819,131	\$32,296,887	\$1,954,748
2053	\$18,634,785,769	\$186,347,858	\$20,925,935	\$3,747,404	\$17,178,539	\$33,519,617	\$28,643,785	\$33,666,494	\$2,057,921
2054	\$19,429,157,786	\$194,291,578	\$21,817,975	\$4,038,068	\$17,780,907	\$35,000,515	\$30,583,653	\$35,089,467	\$2,165,114
2055	\$20,254,420,817	\$202,544,208	\$22,744,704	\$4,345,391	\$18,396,315	\$36,511,192	\$32,648,841	\$36,567,776	\$2,276,475
2056	\$21,111,713,387	\$211,117,134	\$23,707,401	\$4,692,026	\$19,015,377	\$38,139,363	\$34,318	\$38,103,461	\$2,392,159
2057	\$22,002,214,534	\$220,022,145	\$24,707,389	\$5,078,850	\$19,629,539	\$39,799,897	\$36,139,363	\$39,698,632	\$2,512,323
2058	\$22,927,145,207	\$229,271,452	\$25,746,040	\$5,492,026	\$20,254,014	\$41,511,192	\$38,068,494	\$41,355,478	\$2,766,761
2059	\$23,887,769,727	\$238,877,697	\$26,824,774	\$5,947,404	\$20,877,370	\$43,366,329	\$40,000,515	\$44,863,332	\$2,901,381
2060	\$24,885,397,288	\$248,853,973	\$27,945,059	\$6,442,026	\$21,507,033	\$45,241,026	\$41,885,452	\$46,200,662	\$3,002,123
2061	\$25,919,959,206	\$259,199,592	\$28,783,411	\$6,978,850	\$22,214,561	\$47,241,026	\$43,819,131	\$48,185,452	\$3,002,123

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

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

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

Lathrop Annexation Area

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

Fiscal Year Ending	Beginning Assessed Value [1]	Gross Property Tax Revenue		Net City and County Property Tax Revenue			County EIFD Amount [2]	Net County	Total EIFD
		City	County	Net City	County	Amount [2]			
Formula	a	b=a*1.0%	c=b*0.94%	e=c-d	f=b*27.76%	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	\$80,412	\$72,958	
2032	\$66,502,402	\$665,024	\$46,140	\$40,142	\$184,561	\$93,243	\$91,419	\$84,958	
2033	\$78,282,827	\$782,828	\$54,314	\$47,253	\$217,255	\$113,916	\$103,339	\$95,304	
2034	\$90,710,226	\$907,102	\$62,936	\$56,957	\$251,744	\$135,808	\$115,936	\$107,895	
2035	\$103,812,814	\$1,038,128	\$72,027	\$65,184	\$288,107	\$159,730	\$128,377	\$120,213	
2036	\$106,927,199	\$1,069,272	\$74,188	\$67,140	\$296,751	\$164,119	\$130,632	\$122,529	
2037	\$110,135,015	\$1,101,350	\$76,413	\$69,154	\$305,653	\$169,037	\$136,616	\$128,926	
2038	\$113,439,065	\$1,134,391	\$78,706	\$71,229	\$314,823	\$173,908	\$140,915	\$133,385	
2039	\$116,842,237	\$1,168,422	\$81,067	\$73,366	\$324,268	\$178,805	\$145,463	\$138,507	
2040	\$120,347,504	\$1,203,475	\$83,499	\$75,566	\$333,996	\$183,730	\$150,266	\$143,662	
2041	\$123,957,929	\$1,239,579	\$86,004	\$77,833	\$344,015	\$188,681	\$155,334	\$148,077	
2042	\$127,676,667	\$1,276,767	\$88,584	\$80,168	\$354,336	\$193,662	\$160,474	\$152,540	
2043	\$131,506,967	\$1,315,070	\$91,241	\$82,574	\$364,966	\$198,712	\$165,254	\$157,000	
2044	\$135,452,176	\$1,354,522	\$93,979	\$85,051	\$375,915	\$203,808	\$170,107	\$161,513	
2045	\$139,515,742	\$1,395,157	\$96,798	\$87,442	\$387,192	\$208,916	\$175,276	\$166,000	
2046	\$143,701,214	\$1,437,012	\$99,702	\$89,215	\$398,808	\$214,072	\$180,736	\$170,533	
2047	\$148,012,250	\$1,480,123	\$102,693	\$91,014	\$410,772	\$219,188	\$185,584	\$175,000	
2048	\$152,452,618	\$1,524,526	\$105,774	\$92,844	\$423,096	\$224,263	\$190,832	\$180,000	
2049	\$157,026,196	\$1,570,262	\$108,947	\$94,703	\$435,788	\$229,319	\$196,469	\$185,000	
2050	\$161,736,982	\$1,617,370	\$112,216	\$96,581	\$448,862	\$234,336	\$202,526	\$190,000	
2051	\$166,589,092	\$1,665,891	\$115,582	\$98,422	\$462,328	\$239,314	\$208,886	\$195,000	
2052	\$171,586,764	\$1,715,868	\$119,049	\$100,281	\$476,198	\$244,263	\$215,935	\$200,000	
2053	\$176,734,367	\$1,767,344	\$122,621	\$102,103	\$490,484	\$249,166	\$223,318	\$205,000	
2054	\$182,036,398	\$1,820,364	\$126,300	\$103,922	\$505,198	\$254,000	\$231,198	\$210,000	
2055	\$187,497,490	\$1,874,975	\$130,089	\$105,754	\$520,354	\$258,800	\$239,554	\$215,000	
2056	\$193,122,415	\$1,931,224	\$133,991	\$107,603	\$535,965	\$263,563	\$248,342	\$220,000	
2057	\$198,916,087	\$1,989,161	\$138,011	\$109,469	\$552,044	\$268,319	\$257,145	\$225,000	
2058	\$204,883,570	\$2,048,836	\$142,151	\$111,354	\$568,605	\$273,044	\$266,260	\$230,000	
2059	\$211,030,077	\$2,110,301	\$146,416	\$113,267	\$585,663	\$277,733	\$275,000	\$235,000	
2060	\$217,360,979	\$2,173,610	\$150,808	\$115,215	\$603,233	\$282,377	\$282,000	\$240,000	
2061	\$223,881,809	\$2,238,818	\$155,333	\$117,198	\$621,330	\$287,000	\$287,000	\$245,000	

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

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

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

**Manteca
Existing City and
Annexation Areas**

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

Fiscal Year Ending	Net City Property Tax Revenue [1]			Net County Property Tax Revenue [1]			EIFD Revenue		
	Existing City Boundaries	Annexation Areas	Total	Existing City Boundaries	Annexation Areas	Total	City EIFD Revenue	County EIFD Revenue	Total
2021	\$1,545,190	\$0	\$1,545,190	\$2,144,610	\$0	\$2,144,610	\$0	\$0	\$0
2022	\$1,591,546	\$0	\$1,591,546	\$2,208,948	\$0	\$2,208,948	\$0	\$0	\$268,832
2023	\$1,872,151	\$0	\$1,872,151	\$2,376,326	\$0	\$2,376,326	\$19,577	\$249,255	\$770,869
2024	\$2,488,437	\$28,555	\$2,516,992	\$2,863,732	\$65,085	\$2,928,817	\$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	\$5,253,924	\$544,003	\$5,797,927	\$223,603	\$3,147,880	\$1,665,506
2031	\$5,629,134	\$257,290	\$5,886,425	\$5,812,824	\$1,029,162	\$6,841,986	\$733,207	\$1,134,002	\$1,867,209
2032	\$6,108,893	\$298,135	\$6,407,028	\$6,478,694	\$1,192,541	\$7,671,236	\$814,170	\$1,263,663	\$2,077,893
2033	\$6,606,429	\$342,433	\$6,948,861	\$7,129,088	\$1,667,855	\$8,816,943	\$1,028,078	\$1,686,433	\$1,862,613
2034	\$7,354,920	\$416,964	\$7,771,884	\$10,208,088	\$1,924,175	\$12,132,263	\$724,777	\$1,137,837	\$2,019,529
2035	\$7,923,591	\$481,044	\$8,404,634	\$11,669,890	\$2,194,373	\$13,864,263	\$782,732	\$1,331,189	\$2,167,871
2036	\$8,408,147	\$548,593	\$8,956,741	\$12,284,425	\$2,479,051	\$14,763,476	\$836,682	\$1,418,046	\$2,302,503
2037	\$8,850,919	\$619,763	\$9,470,682	\$12,812,068	\$2,778,835	\$15,590,902	\$884,456	\$1,483,370	\$2,410,775
2038	\$9,231,086	\$694,709	\$9,925,794	\$13,350,999	\$2,862,200	\$16,213,198	\$927,405	\$1,551,159	\$2,523,165
2039	\$9,619,385	\$775,550	\$10,394,935	\$13,910,913	\$3,036,507	\$16,947,420	\$972,006	\$1,619,460	\$2,636,308
2040	\$10,022,802	\$737,016	\$10,759,819	\$14,473,123	\$3,321,431	\$17,794,554	\$1,054,788	\$1,678,361	\$2,733,149
2041	\$10,427,875	\$759,127	\$11,187,002	\$14,943,141	\$3,127,603	\$18,070,744	\$1,093,960	\$1,739,161	\$2,833,121
2042	\$11,116,232	\$805,358	\$11,921,590	\$15,428,513	\$3,221,431	\$18,649,944	\$1,134,405	\$1,801,921	\$2,936,325
2043	\$11,477,363	\$829,518	\$12,306,882	\$15,929,736	\$3,318,074	\$19,247,810	\$557,130	\$884,227	\$1,441,357
2044	\$12,422,114	\$901,609	\$13,323,723	\$17,240,981	\$3,606,434	\$20,847,415	\$577,553	\$915,902	\$1,493,455
2045	\$12,828,486	\$928,657	\$13,757,143	\$17,804,996	\$3,714,628	\$21,519,623	\$598,639	\$948,597	\$1,547,236
2046	\$13,248,122	\$956,517	\$14,204,639	\$18,387,419	\$3,826,066	\$22,213,485	\$620,410	\$982,345	\$1,602,755
2047	\$13,681,451	\$985,212	\$14,666,663	\$18,988,847	\$3,940,848	\$22,929,695	\$642,887	\$1,017,180	\$1,660,068
2048	\$14,128,916	\$1,014,788	\$15,143,685	\$19,609,897	\$4,059,074	\$23,668,971	\$666,094	\$1,053,137	\$1,719,231
2049	\$14,590,978	\$1,045,212	\$15,636,189	\$20,251,204	\$4,180,846	\$24,432,050	\$690,055	\$1,090,251	\$1,780,306
2050	\$15,068,107	\$1,076,588	\$16,144,695	\$20,913,425	\$4,306,271	\$25,219,696	\$714,792	\$1,128,560	\$1,843,352
2051	\$15,560,794	\$1,108,865	\$16,669,659	\$21,597,237	\$4,435,460	\$26,032,697	\$740,332	\$1,168,102	\$1,908,434
2052	\$16,069,541	\$1,142,131	\$17,211,672	\$22,303,341	\$4,568,523	\$26,871,864	\$766,700	\$1,208,916	\$1,975,616
2053	\$16,594,869	\$1,176,395	\$17,771,263	\$23,032,457	\$4,705,579	\$27,738,036	\$793,923	\$1,251,044	\$2,044,967
2054	\$17,137,314	\$1,211,687	\$18,349,001	\$23,785,332	\$4,846,746	\$28,632,078	\$821,828	\$1,294,248	\$2,116,076
2055	\$17,693,168	\$1,248,037	\$18,941,205	\$24,556,815	\$4,992,149	\$29,548,964	\$848,508	\$1,335,886	\$2,184,395
2056	\$18,221,937	\$1,285,478	\$19,507,416	\$25,290,709	\$5,141,913	\$30,432,622	\$875,989	\$1,378,774	\$2,254,763
2057	\$18,766,570	\$1,324,043	\$20,090,613	\$26,046,619	\$5,286,171	\$31,332,790	\$904,294	\$1,422,948	\$2,327,242
2058	\$19,327,542	\$1,363,764	\$20,691,306	\$26,825,207	\$5,455,056	\$32,280,263	\$933,478	\$1,466,447	\$2,401,895
2059	\$19,905,343	\$1,404,677	\$21,310,020	\$27,627,152	\$5,618,707	\$33,245,860	\$963,476	\$1,515,312	\$2,478,788
2061	\$20,500,478	\$1,446,817	\$21,947,295	\$28,453,156	\$5,787,269	\$34,240,425	\$983,478	\$1,560,322	\$2,544,806
TOTAL	\$432,662,140	\$28,808,884	\$461,471,024	\$589,616,081	\$113,685,104	\$703,301,186	\$26,012,419	\$53,456,322	\$75,468,741

Source: EPS.

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

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

Manteca
Existing City

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

Fiscal Year Ending	Beginning Assessed Value	Gross Property Tax Revenue	Net City and County Property Tax Revenue				County EIFD Amount [1]	Net County	Total EIFD
			City	City EIFD Amount [1]	Net City	County			
Formula	a	b=a*1.0%	c=b*14.30%	d	e=d-d	f=b*19.84%	g	h=f+g	d+g
2021	\$1,080,794,449	\$10,807,944	\$1,545,190	\$0	\$1,545,190	\$2,144,610	\$0	\$2,144,610	\$0
2022	\$1,113,218,282	\$11,132,183	\$1,591,546	\$0	\$1,591,546	\$2,208,948	\$0	\$2,208,948	\$268,832
2023	\$1,323,183,556	\$13,231,836	\$1,891,729	\$19,577	\$1,872,151	\$2,625,580	\$249,255	\$2,376,326	\$714,241
2024	\$1,776,936,999	\$17,769,370	\$2,540,451	\$52,013	\$2,488,437	\$3,525,959	\$662,227	\$2,863,732	\$1,067,761
2025	\$2,137,101,205	\$21,371,012	\$3,055,370	\$77,759	\$2,977,611	\$4,240,629	\$990,022	\$3,250,607	\$1,542,229
2026	\$2,620,438,428	\$26,204,384	\$3,746,388	\$112,310	\$3,634,077	\$5,199,711	\$1,429,919	\$3,769,791	\$1,907,294
2027	\$2,992,342,428	\$29,923,424	\$4,278,091	\$138,895	\$4,139,196	\$5,937,676	\$1,768,398	\$4,169,278	\$2,229,938
2028	\$3,321,031,032	\$33,210,310	\$4,748,011	\$162,391	\$4,585,619	\$6,589,890	\$2,067,546	\$4,522,343	\$2,550,607
2029	\$3,647,708,289	\$36,477,083	\$5,215,055	\$185,744	\$5,029,311	\$7,238,112	\$2,364,863	\$4,873,249	\$2,897,995
2030	\$4,001,605,060	\$40,016,051	\$5,721,014	\$211,041	\$5,509,972	\$7,940,346	\$2,686,954	\$5,253,392	\$1,473,278
2031	\$4,368,883,384	\$43,688,834	\$6,246,104	\$616,970	\$5,629,134	\$8,669,133	\$856,308	\$7,812,824	\$1,644,464
2032	\$4,754,596,962	\$47,545,970	\$6,797,551	\$688,658	\$6,108,893	\$9,434,501	\$955,806	\$8,478,694	\$1,821,993
2033	\$5,154,602,486	\$51,546,025	\$7,369,431	\$763,002	\$6,606,429	\$10,228,228	\$1,058,991	\$9,169,237	\$1,467,585
2034	\$5,574,329,203	\$55,743,292	\$7,969,505	\$614,585	\$7,354,920	\$11,061,087	\$852,999	\$10,208,088	\$1,610,132
2035	\$6,013,844,087	\$60,138,441	\$8,597,871	\$674,280	\$7,923,591	\$11,933,212	\$935,851	\$10,997,361	\$1,731,594
2036	\$6,388,348,913	\$63,883,489	\$9,133,293	\$725,145	\$8,408,147	\$12,676,339	\$1,006,448	\$11,669,890	\$1,842,582
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	\$1,937,877
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	\$2,035,210
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	\$2,136,333
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	\$2,237,871
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	\$2,322,759
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	\$2,410,419
2043	\$8,481,376,401	\$84,813,764	\$12,125,682	\$1,009,419	\$11,116,232	\$16,829,513	\$1,401,000	\$15,428,513	\$2,500,943
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	\$1,228,937
2045	\$9,048,712,076	\$90,487,121	\$12,936,760	\$1,084,646	\$12,828,486	\$17,955,271	\$1,504,867	\$17,240,981	\$1,321,879
2046	\$9,346,345,662	\$93,463,457	\$13,362,281	\$533,794	\$12,828,486	\$18,545,663	\$1,557,330	\$17,804,996	\$1,370,637
2047	\$9,653,683,423	\$96,536,934	\$13,801,690	\$553,568	\$13,248,122	\$19,155,730	\$1,610,651	\$18,387,419	\$1,420,986
2048	\$9,971,070,338	\$99,710,703	\$14,255,437	\$595,071	\$14,128,916	\$19,785,498	\$1,664,134	\$19,609,897	\$1,526,664
2049	\$10,298,801,545	\$102,988,015	\$14,723,988	\$639,326	\$14,590,978	\$20,435,812	\$1,717,338	\$20,251,204	\$1,582,101
2050	\$10,637,222,660	\$106,372,227	\$15,207,821	\$616,844	\$15,068,107	\$21,107,338	\$1,769,559	\$21,597,237	\$1,639,345
2051	\$11,347,531,528	\$113,475,315	\$16,223,336	\$662,542	\$15,560,794	\$22,516,797	\$1,820,341	\$22,303,341	\$1,698,455
2052	\$11,720,146,009	\$117,201,460	\$16,756,055	\$686,514	\$16,069,541	\$23,256,172	\$1,871,187	\$23,032,457	\$1,759,491
2053	\$12,104,904,579	\$121,049,046	\$17,306,136	\$711,268	\$16,594,869	\$24,019,645	\$1,922,663	\$23,785,332	\$1,822,036
2054	\$12,502,200,533	\$125,022,005	\$17,874,142	\$736,828	\$17,137,314	\$24,807,995	\$1,973,916	\$24,556,815	\$1,881,533
2055	\$12,909,316,442	\$129,093,164	\$18,456,188	\$763,020	\$17,693,168	\$25,615,831	\$2,025,016	\$25,290,709	\$1,942,815
2056	\$13,296,595,936	\$132,965,959	\$19,009,873	\$787,936	\$18,221,937	\$26,384,306	\$2,076,597	\$26,046,619	\$2,005,936
2057	\$13,695,493,814	\$136,954,938	\$19,580,170	\$813,599	\$18,766,570	\$27,175,835	\$2,129,216	\$26,825,207	\$2,070,950
2058	\$14,106,358,628	\$141,063,586	\$20,167,575	\$840,033	\$19,327,542	\$27,991,110	\$2,181,903	\$27,627,152	\$2,137,915
2059	\$14,529,549,387	\$145,295,494	\$20,772,602	\$867,259	\$19,905,342	\$28,830,844	\$2,234,691	\$28,453,156	
2060	\$14,965,435,868	\$149,654,359	\$21,395,780	\$895,302	\$20,500,478	\$29,695,769	\$2,288,613		

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

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

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

Manteca
Annexation Area

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

Fiscal Year Ending	Beginning Assessed Value [1]	Gross Property Tax Revenue	Net City and County Property Tax Revenue			County EIFD Amount [2]	Net County	Total EIFD
			City	Net City	County			
Formula	a	b=a*1.0%	c=b*6.63%	e=c*d	f=b*26.51%	g	h=f+g	i=g
2021	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2023	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2024	\$45,348,171	\$453,482	\$30,058	\$28,555	\$120,230	\$55,145	\$65,085	\$56,648
2025	\$83,417,231	\$934,172	\$61,919	\$58,823	\$247,874	\$113,600	\$134,075	\$116,696
2026	\$144,329,622	\$1,443,296	\$95,664	\$90,881	\$382,657	\$175,511	\$207,145	\$180,295
2027	\$198,212,681	\$1,982,127	\$131,379	\$124,810	\$525,516	\$241,036	\$284,480	\$247,605
2028	\$255,198,827	\$2,551,988	\$169,150	\$160,693	\$676,601	\$310,334	\$366,268	\$318,791
2029	\$315,425,750	\$3,154,258	\$209,070	\$198,616	\$836,279	\$383,572	\$452,707	\$394,026
2030	\$379,036,610	\$3,790,366	\$251,232	\$238,671	\$1,004,929	\$460,926	\$544,003	\$473,488
2031	\$446,180,238	\$4,461,802	\$295,736	\$257,290	\$1,182,945	\$53,783	\$1,192,541	\$192,229
2032	\$517,011,351	\$5,170,114	\$342,684	\$298,135	\$1,370,737	\$178,196	\$1,192,541	\$222,745
2033	\$593,829,409	\$5,938,294	\$393,601	\$342,433	\$1,574,403	\$204,672	\$1,369,730	\$255,840
2034	\$695,113,398	\$6,951,134	\$460,734	\$416,964	\$1,842,934	\$175,079	\$1,667,855	\$218,848
2035	\$801,939,980	\$8,019,400	\$531,540	\$481,044	\$2,126,160	\$201,985	\$2,194,373	\$287,936
2036	\$914,550,555	\$9,145,506	\$606,180	\$548,593	\$2,424,721	\$260,232	\$2,479,051	\$325,290
2037	\$1,033,196,018	\$10,331,960	\$684,821	\$619,763	\$2,739,283	\$291,701	\$2,778,835	\$364,626
2038	\$1,158,137,113	\$11,581,371	\$767,634	\$694,709	\$3,070,535	\$300,452	\$2,862,200	\$375,565
2039	\$1,192,881,227	\$11,928,812	\$790,663	\$715,550	\$3,162,651	\$309,465	\$2,948,066	\$386,832
2040	\$1,228,667,663	\$12,286,677	\$814,383	\$737,016	\$3,257,531	\$318,749	\$3,036,507	\$398,437
2041	\$1,265,527,693	\$12,655,277	\$838,814	\$759,127	\$3,355,257	\$328,312	\$3,127,603	\$410,390
2042	\$1,303,493,524	\$13,034,935	\$863,979	\$781,901	\$3,455,915	\$338,161	\$3,221,431	\$435,383
2043	\$1,342,598,330	\$13,425,983	\$889,898	\$805,358	\$3,559,592	\$348,306	\$3,318,074	\$460,337
2044	\$1,382,876,280	\$13,828,763	\$916,595	\$829,518	\$3,666,380	\$358,161	\$3,606,434	\$485,337
2045	\$1,424,362,568	\$14,243,626	\$944,093	\$851,609	\$3,776,371	\$368,312	\$3,714,628	\$510,337
2046	\$1,467,093,445	\$14,670,934	\$972,416	\$876,657	\$3,889,662	\$378,460	\$3,826,066	\$535,337
2047	\$1,511,106,248	\$15,111,062	\$1,001,588	\$901,609	\$4,006,352	\$388,161	\$3,940,848	\$560,337
2048	\$1,556,439,436	\$15,564,394	\$1,031,636	\$925,212	\$4,126,543	\$398,312	\$4,059,074	\$585,337
2049	\$1,603,132,619	\$16,031,326	\$1,062,585	\$948,517	\$4,250,339	\$408,460	\$4,180,846	\$610,337
2050	\$1,651,226,598	\$16,512,266	\$1,094,462	\$972,416	\$4,377,849	\$418,608	\$4,306,271	\$635,337
2051	\$1,700,763,395	\$17,007,634	\$1,127,296	\$1,001,687	\$4,509,185	\$428,756	\$4,435,460	\$660,337
2052	\$1,751,786,297	\$17,517,863	\$1,161,115	\$1,025,212	\$4,644,460	\$438,904	\$4,564,364	\$685,337
2053	\$1,804,339,886	\$18,043,399	\$1,195,949	\$1,048,865	\$4,783,794	\$449,052	\$4,693,268	\$710,337
2054	\$1,858,470,083	\$18,584,701	\$1,231,827	\$1,072,395	\$4,927,308	\$459,200	\$4,822,100	\$735,337
2055	\$1,914,224,185	\$19,142,242	\$1,268,782	\$1,096,381	\$5,075,127	\$469,348	\$4,950,779	\$760,337
2056	\$1,971,650,911	\$19,716,509	\$1,306,845	\$1,120,370	\$5,227,381	\$479,496	\$5,079,275	\$785,337
2057	\$2,030,800,438	\$20,308,004	\$1,346,051	\$1,144,313	\$5,384,202	\$489,644	\$5,207,556	\$810,337
2058	\$2,091,724,451	\$20,917,245	\$1,386,432	\$1,168,256	\$5,545,728	\$499,792	\$5,336,740	\$835,337
2059	\$2,154,476,185	\$21,544,762	\$1,428,025	\$1,192,199	\$5,712,100	\$509,940	\$5,465,960	\$860,337
2060	\$2,219,110,470	\$22,191,105	\$1,470,866	\$1,216,142	\$5,883,463	\$520,088	\$5,595,551	\$885,337
2061	\$2,285,683,785	\$22,856,838	\$1,514,992	\$1,240,085	\$6,059,967	\$530,236	\$5,725,321	\$910,337

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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 E: Tax Incremental Revenue Forecast - Variable Tax Rate Scenario

Stockton
Existing City and
Annexation Areas

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

Fiscal Year Ending	Net City Property Tax Revenue [1]			Net County Property Tax Revenue [1]			EIFD Revenue	
	Existing City Boundaries	Annexation Areas	Total	Existing City Boundaries	Annexation Areas	Total	City EIFD Revenue	County EIFD Revenue
2021	\$2,398,072	\$0	\$2,398,072	\$2,950,394	\$0	\$2,950,394	\$0	\$0
2022	\$2,470,014	\$0	\$2,470,014	\$3,038,906	\$0	\$3,038,906	\$0	\$0
2023	\$2,685,463	\$2,374	\$2,687,837	\$3,183,848	\$5,192	\$3,189,040	\$2,200	\$127,206
2024	\$2,902,067	\$12,224	\$2,914,292	\$3,329,567	\$26,737	\$3,356,304	\$4,488	\$268,927
2025	\$3,053,016	\$22,864	\$3,075,880	\$3,431,116	\$49,570	\$3,480,687	\$6,118	\$374,315
2026	\$3,155,853	\$33,719	\$3,189,571	\$3,500,299	\$73,750	\$3,574,049	\$7,268	\$453,419
2027	\$3,321,397	\$45,416	\$3,366,814	\$3,611,667	\$99,335	\$3,711,003	\$9,059	\$569,458
2028	\$3,494,056	\$63,289	\$3,557,345	\$3,727,822	\$138,427	\$3,866,249	\$10,983	\$700,986
2029	\$3,611,235	\$82,193	\$3,693,429	\$3,806,654	\$179,774	\$3,986,428	\$12,358	\$802,822
2030	\$3,732,323	\$102,175	\$3,834,498	\$3,888,114	\$223,478	\$4,111,592	\$13,783	\$908,872
2031	\$3,689,274	\$108,338	\$3,797,612	\$4,333,353	\$433,353	\$4,972,338	\$198,377	\$288,904
2032	\$3,802,897	\$127,918	\$3,930,815	\$4,678,778	\$511,673	\$5,190,451	\$218,281	\$321,495
2033	\$3,953,472	\$148,576	\$4,102,048	\$4,864,034	\$594,303	\$5,458,337	\$243,867	\$361,524
2034	\$4,264,761	\$177,211	\$4,441,972	\$5,247,018	\$708,844	\$5,955,862	\$207,001	\$306,200
2035	\$4,517,103	\$201,089	\$4,718,192	\$5,557,479	\$804,358	\$6,361,837	\$235,997	\$348,816
2036	\$4,780,958	\$226,241	\$5,007,199	\$5,882,106	\$904,964	\$6,787,070	\$266,334	\$393,454
2037	\$5,056,790	\$252,721	\$5,309,511	\$6,221,467	\$1,122,343	\$7,232,351	\$289,069	\$440,196
2038	\$5,345,081	\$280,586	\$5,625,667	\$6,576,157	\$1,362,842	\$7,939,000	\$331,256	\$489,129
2039	\$5,622,127	\$309,895	\$5,932,022	\$6,917,012	\$1,669,349	\$8,586,361	\$363,415	\$537,216
2040	\$5,893,694	\$340,711	\$6,234,404	\$7,251,126	\$1,936,842	\$9,187,968	\$395,157	\$585,227
2041	\$6,176,706	\$380,484	\$6,557,190	\$7,599,321	\$2,233,937	\$9,833,258	\$429,041	\$638,479
2042	\$6,471,605	\$422,337	\$6,893,942	\$7,962,142	\$2,550,552	\$10,512,694	\$464,390	\$694,139
2043	\$6,778,851	\$466,359	\$7,245,210	\$8,340,152	\$2,865,437	\$11,205,589	\$501,264	\$752,304
2044	\$7,098,918	\$513,763	\$7,612,681	\$8,733,937	\$3,188,945	\$11,922,882	\$539,838	\$813,545
2045	\$7,592,240	\$584,736	\$8,176,976	\$9,340,880	\$3,538,945	\$12,879,825	\$588,914	\$907,164
2046	\$7,837,557	\$629,392	\$8,466,949	\$9,642,699	\$3,865,437	\$13,508,136	\$628,578	\$929,802
2047	\$8,090,860	\$676,201	\$8,767,061	\$9,954,342	\$4,204,805	\$14,159,147	\$676,719	\$1,002,029
2048	\$8,352,407	\$720,470	\$9,072,877	\$10,276,129	\$4,581,879	\$14,858,008	\$711,130	\$1,076,830
2049	\$8,622,466	\$761,836	\$9,384,302	\$10,608,387	\$4,965,342	\$15,573,729	\$759,946	\$1,122,295
2050	\$8,901,311	\$805,035	\$9,706,346	\$10,951,456	\$5,350,509	\$16,301,965	\$806,671	\$1,177,946
2051	\$9,189,226	\$850,141	\$10,039,368	\$11,305,684	\$5,745,684	\$17,051,368	\$854,441	\$1,232,851
2052	\$9,490,146	\$897,229	\$10,387,376	\$11,675,912	\$6,141,726	\$17,817,638	\$906,441	\$1,290,310
2053	\$9,771,516	\$946,377	\$10,717,893	\$12,022,086	\$6,538,666	\$18,560,752	\$954,770	\$1,349,160
2054	\$10,061,327	\$997,667	\$11,058,994	\$12,378,646	\$6,930,666	\$19,309,312	\$1,003,666	\$1,407,830
2055	\$10,359,832	\$1,051,181	\$11,411,014	\$12,745,903	\$7,325,509	\$20,071,412	\$1,052,666	\$1,466,830
2056	\$10,667,293	\$1,107,009	\$11,774,302	\$13,124,178	\$7,718,646	\$20,842,824	\$1,101,666	\$1,526,830
2057	\$10,983,977	\$1,167,793	\$12,151,770	\$13,513,801	\$8,114,173	\$21,627,974	\$1,151,666	\$1,587,830
2058	\$11,310,162	\$1,215,713	\$12,525,875	\$13,915,112	\$8,518,646	\$22,433,758	\$1,201,666	\$1,649,830
2059	\$11,646,132	\$1,265,457	\$12,911,589	\$14,328,463	\$8,924,173	\$23,252,636	\$1,251,666	\$1,712,830
2060	\$11,992,182	\$1,317,091	\$13,309,273	\$14,754,214	\$9,338,646	\$24,092,860	\$1,301,666	\$1,775,830
2061	\$12,348,613	\$1,370,685	\$13,719,298	\$15,192,738	\$9,754,173	\$24,946,911	\$1,351,666	\$1,839,830
TOTAL	\$271,492,983	\$20,654,298	\$292,147,281	\$330,568,736	\$82,077,239	\$412,645,975	\$11,430,371	\$21,520,764

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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

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		$b=a*7.0\%$	$c=b*16.71\%$	$e=c-d$	$f=b*20.56\%$	$d+g$
		City Amount [1]	County Amount [1]	Net City Amount [1]	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	\$1,830,457,715	\$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	\$3,806,854
2030	\$2,241,062,727	\$22,410,627	\$3,745,073	\$12,751	\$3,732,323	\$3,888,114
2031	\$2,316,694,086	\$23,166,941	\$3,871,462	\$182,188	\$3,689,274	\$4,006,338
2032	\$2,394,846,370	\$23,948,464	\$4,002,064	\$199,166	\$3,802,897	\$4,124,205
2033	\$2,498,414,941	\$24,984,149	\$4,175,139	\$221,666	\$3,953,472	\$4,242,190
2034	\$2,664,783,613	\$26,647,836	\$4,453,160	\$188,399	\$4,264,761	\$4,364,034
2035	\$2,831,636,745	\$28,316,367	\$4,731,990	\$214,888	\$4,517,103	\$4,479,268
2036	\$3,006,102,761	\$30,061,028	\$5,023,543	\$242,585	\$4,780,958	\$4,594,043
2037	\$3,188,488,264	\$31,884,883	\$5,328,330	\$271,540	\$5,056,790	\$4,711,467
2038	\$3,379,111,404	\$33,791,114	\$5,646,884	\$301,803	\$5,345,081	\$4,831,116
2039	\$3,563,299,423	\$35,622,994	\$5,953,012	\$330,885	\$5,622,127	\$4,947,979
2040	\$3,741,864,383	\$37,418,644	\$6,253,086	\$359,392	\$5,893,694	\$5,062,126
2041	\$3,928,997,171	\$39,289,972	\$6,565,806	\$389,100	\$6,176,706	\$5,178,126
2042	\$4,123,990,249	\$41,239,902	\$6,891,662	\$420,057	\$6,471,605	\$5,293,126
2043	\$4,327,146,813	\$43,271,468	\$7,231,160	\$452,309	\$6,778,851	\$5,408,126
2044	\$4,538,781,180	\$45,387,812	\$7,584,825	\$485,907	\$7,098,918	\$5,523,126
2045	\$4,687,649,579	\$46,876,496	\$7,833,601	\$241,361	\$7,592,240	\$5,638,126
2046	\$4,841,365,178	\$48,413,652	\$8,090,478	\$252,921	\$7,837,557	\$5,753,126
2047	\$5,000,084,829	\$50,000,848	\$8,355,717	\$264,857	\$8,090,860	\$5,858,126
2048	\$5,163,970,430	\$51,639,704	\$8,629,588	\$277,181	\$8,352,407	\$5,963,126
2049	\$5,333,189,091	\$53,331,891	\$8,912,372	\$289,906	\$8,622,466	\$6,068,126
2050	\$5,507,913,298	\$55,079,133	\$9,204,356	\$303,045	\$8,901,311	\$6,173,126
2051	\$5,688,321,088	\$56,883,211	\$9,505,838	\$316,612	\$9,189,226	\$6,278,126
2052	\$5,876,877,546	\$58,768,775	\$9,820,938	\$330,792	\$9,490,146	\$6,383,126
2053	\$6,053,183,872	\$60,531,839	\$10,145,566	\$344,050	\$9,771,516	\$6,488,126
2054	\$6,234,779,388	\$62,347,794	\$10,479,033	\$357,706	\$10,061,327	\$6,593,126
2055	\$6,421,822,770	\$64,218,228	\$10,731,604	\$371,772	\$10,359,832	\$6,698,126
2056	\$6,614,477,453	\$66,144,775	\$11,053,552	\$386,259	\$10,667,293	\$6,803,126
2057	\$6,812,911,777	\$68,129,118	\$11,385,159	\$401,182	\$10,983,977	\$6,908,126
2058	\$7,017,299,130	\$70,172,991	\$11,726,713	\$416,551	\$11,310,162	\$7,013,126
2059	\$7,227,818,104	\$72,278,181	\$12,078,515	\$432,383	\$11,646,132	\$7,118,126
2060	\$7,444,652,647	\$74,446,526	\$12,440,870	\$448,689	\$11,992,182	\$7,223,126
2061	\$7,667,992,226	\$76,679,922	\$12,814,096	\$465,484	\$12,348,613	\$7,328,126

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

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

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

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]				
Formula		a	b=c*7.23%	d	e=c-d	f=b*28.93%	g	h=f-g	e+h
2021	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2023	\$3,315,313	\$33,153	\$2,398	\$2,374	\$9,590	\$4,399	\$7,565	\$5,192	\$26,737
2024	\$17,073,859	\$170,739	\$12,348	\$12,224	\$49,391	\$22,654	\$36,961	\$26,737	\$36,961
2025	\$31,654,935	\$316,549	\$22,893	\$22,664	\$91,571	\$42,000	\$72,234	\$49,570	\$72,234
2026	\$47,095,509	\$470,955	\$34,059	\$33,719	\$136,237	\$62,487	\$107,469	\$73,750	\$107,469
2027	\$63,434,028	\$634,340	\$45,875	\$45,416	\$183,501	\$84,166	\$144,752	\$99,335	\$144,752
2028	\$86,397,184	\$863,972	\$63,928	\$63,289	\$255,714	\$117,287	\$201,716	\$138,427	\$201,716
2029	\$114,801,039	\$1,148,010	\$83,024	\$82,193	\$332,095	\$152,320	\$261,968	\$179,774	\$261,968
2030	\$142,709,567	\$1,427,096	\$103,207	\$102,175	\$412,828	\$189,350	\$325,653	\$223,478	\$325,653
2031	\$172,189,286	\$1,721,893	\$124,527	\$123,338	\$498,106	\$232,095	\$366,011	\$243,743	\$366,011
2032	\$203,309,350	\$2,033,093	\$147,033	\$145,576	\$588,130	\$276,457	\$411,673	\$284,216	\$411,673
2033	\$236,141,647	\$2,361,416	\$170,777	\$168,918	\$683,107	\$322,201	\$460,906	\$338,705	\$460,906
2034	\$270,760,903	\$2,707,609	\$195,813	\$193,511	\$783,253	\$374,409	\$508,844	\$394,343	\$508,844
2035	\$307,244,788	\$3,072,448	\$222,198	\$219,089	\$888,793	\$424,355	\$564,438	\$430,083	\$564,438
2036	\$345,674,021	\$3,456,740	\$249,990	\$246,241	\$999,960	\$469,960	\$629,999	\$479,960	\$629,999
2037	\$386,132,487	\$3,861,325	\$279,249	\$275,721	\$1,116,998	\$516,115	\$700,883	\$524,668	\$700,883
2038	\$428,707,355	\$4,287,074	\$310,039	\$306,586	\$1,240,158	\$578,115	\$762,043	\$589,938	\$762,043
2039	\$474,489,195	\$4,734,892	\$342,426	\$338,995	\$1,369,702	\$642,122	\$827,580	\$642,122	\$827,580
2040	\$520,572,110	\$5,205,721	\$376,476	\$372,111	\$1,505,903	\$712,061	\$893,842	\$712,061	\$893,842
2041	\$568,342,054	\$5,683,421	\$420,424	\$416,484	\$1,681,697	\$791,681	\$990,016	\$791,681	\$990,016
2042	\$645,289,680	\$6,452,897	\$466,671	\$462,337	\$1,866,684	\$873,335	\$1,093,349	\$873,335	\$1,093,349
2043	\$712,550,955	\$7,125,510	\$515,314	\$511,159	\$2,061,256	\$965,819	\$1,165,437	\$965,819	\$1,165,437
2044	\$784,979,233	\$7,849,792	\$567,694	\$563,931	\$2,270,776	\$1,072,214	\$1,298,562	\$1,072,214	\$1,298,562
2045	\$846,643,499	\$8,466,435	\$612,289	\$608,736	\$2,449,157	\$1,182,212	\$1,366,945	\$1,182,212	\$1,366,945
2046	\$911,301,141	\$9,113,011	\$659,049	\$655,392	\$2,636,198	\$1,282,452	\$1,453,746	\$1,282,452	\$1,453,746
2047	\$979,076,261	\$9,790,763	\$708,064	\$704,201	\$2,832,256	\$1,395,795	\$1,536,461	\$1,395,795	\$1,536,461
2048	\$1,043,172,849	\$10,431,728	\$754,418	\$750,470	\$3,049,949	\$1,518,629	\$1,631,320	\$1,518,629	\$1,631,320
2049	\$1,103,067,131	\$11,030,671	\$797,734	\$793,836	\$3,190,935	\$1,643,592	\$1,647,343	\$1,643,592	\$1,647,343
2050	\$1,165,616,213	\$11,656,162	\$842,969	\$839,035	\$3,371,876	\$1,734,734	\$1,737,142	\$1,734,734	\$1,737,142
2051	\$1,230,925,481	\$12,309,255	\$890,200	\$886,141	\$3,560,802	\$1,830,236	\$1,830,236	\$1,830,236	\$1,830,236
2052	\$1,299,104,249	\$12,991,042	\$939,507	\$935,229	\$3,758,028	\$1,933,884	\$1,933,884	\$1,933,884	\$1,933,884
2053	\$1,370,265,911	\$13,702,659	\$990,971	\$986,377	\$3,963,884	\$2,048,042	\$2,048,042	\$2,048,042	\$2,048,042
2054	\$1,444,528,079	\$14,445,281	\$1,044,677	\$1,040,181	\$4,178,708	\$2,173,375	\$2,173,375	\$2,173,375	\$2,173,375
2055	\$1,522,021,738	\$15,220,127	\$1,100,714	\$1,096,532	\$4,402,854	\$2,318,128	\$2,318,128	\$2,318,128	\$2,318,128
2056	\$1,602,846,401	\$16,028,464	\$1,159,172	\$1,155,163	\$4,636,689	\$2,478,651	\$2,478,651	\$2,478,651	\$2,478,651
2057	\$1,690,855,577	\$16,908,556	\$1,222,820	\$1,218,793	\$4,881,280	\$2,653,140	\$2,653,140	\$2,653,140	\$2,653,140
2058	\$1,760,238,911	\$17,602,389	\$1,272,998	\$1,268,911	\$5,091,991	\$2,848,515	\$2,848,515	\$2,848,515	\$2,848,515
2059	\$1,832,263,475	\$18,322,635	\$1,325,086	\$1,320,911	\$5,300,343	\$3,063,515	\$3,063,515	\$3,063,515	\$3,063,515
2060	\$1,907,025,298	\$19,070,253	\$1,379,153	\$1,374,991	\$5,516,613	\$3,298,248	\$3,298,248	\$3,298,248	\$3,298,248
2061	\$1,984,623,793	\$19,846,238	\$1,435,272	\$1,431,088	\$5,741,088	\$3,553,349	\$3,553,349	\$3,553,349	\$3,553,349

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
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- Appendix C: City of Stockton EIFD
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APPENDIX A:
City of Lathrop EIFD
Revenue-Estimating Tables



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

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

Lathrop
Existing City and Annexation Areas

Fiscal Year Ending	Beginning Assessed Value [1]	Existing AV Growth	New AV Added to Roll [2]	Ending AV	Cumulative Growth in AV starting in 2022	Gross Tax Increment	Net Tax Increment			Total EIFD
							City [1]	City EIFD [3]	County [1]	
Formula	a	b=a*3.0%	c	d=a+b+c	e	f=a*1.0%	h=g*75%	i=f	j=i*75%	hh
2020	\$3,189,931,293	\$95,697,939	\$0	\$3,285,629,232	\$0	\$0	\$0	\$0	\$0	\$0
2021	\$3,285,629,232	\$98,568,877	\$0	\$3,384,198,109	\$0	\$0	\$0	\$0	\$0	\$0
2022	\$3,384,198,109	\$101,525,943	\$419,807,951	\$3,905,532,003	\$521,333,894	\$5,213,339	\$58,543	\$977,880	\$448,520	\$507,063
2023	\$3,905,532,003	\$117,165,960	\$342,945,282	\$4,365,643,245	\$981,445,136	\$9,814,451	\$1,102,114	\$1,840,923	\$844,367	\$954,579
2024	\$4,365,643,245	\$130,969,297	\$245,184,795	\$4,741,797,337	\$1,357,599,228	\$13,575,992	\$1,524,516	\$2,546,485	\$1,167,984	\$1,320,436
2025	\$4,741,797,337	\$142,253,920	\$272,689,104	\$5,156,720,361	\$1,772,522,252	\$17,725,223	\$1,987,040	\$3,331,924	\$1,528,238	\$1,726,942
2026	\$5,156,720,361	\$154,701,611	\$275,222,206	\$5,586,644,177	\$2,202,446,068	\$22,024,461	\$2,466,203	\$4,145,930	\$1,901,595	\$2,148,215
2027	\$5,586,644,177	\$167,599,325	\$287,434,251	\$6,051,677,753	\$2,667,479,644	\$26,674,796	\$2,984,580	\$5,026,241	\$2,305,363	\$2,603,821
2028	\$6,051,677,753	\$181,550,333	\$263,852,471	\$6,497,080,556	\$3,112,882,447	\$31,128,824	\$3,480,688	\$5,870,199	\$2,692,457	\$3,040,526
2029	\$6,497,080,556	\$194,912,417	\$242,320,584	\$6,934,313,557	\$3,550,115,448	\$35,501,154	\$3,967,388	\$6,699,322	\$3,072,747	\$3,469,486
2030	\$6,934,313,557	\$208,029,407	\$296,951,158	\$7,439,294,122	\$4,055,096,013	\$40,550,960	\$4,529,921	\$7,656,033	\$595,284	\$1,584,174
2031	\$7,439,294,122	\$223,178,824	\$126,845,932	\$7,789,318,877	\$4,405,120,769	\$44,051,208	\$4,918,192	\$8,322,623	\$1,081,941	\$1,721,306
2032	\$7,789,318,877	\$233,679,566	\$130,651,310	\$8,153,649,753	\$4,769,451,645	\$47,694,516	\$5,322,262	\$9,016,605	\$1,172,159	\$1,864,053
2033	\$8,153,649,753	\$244,609,493	\$126,053,354	\$8,524,312,599	\$5,140,114,491	\$51,401,145	\$5,733,165	\$9,723,046	\$923,689	\$1,468,340
2034	\$8,524,312,599	\$255,729,378	\$126,658,516	\$8,906,700,493	\$5,522,502,384	\$55,225,024	\$6,156,945	\$10,452,087	\$992,948	\$1,577,858
2035	\$8,906,700,493	\$267,201,015	\$106,678,625	\$9,260,580,133	\$5,896,382,024	\$58,963,820	\$6,575,457	\$11,556,184	\$1,059,838	\$1,684,506
2036	\$9,260,580,133	\$278,417,404	\$109,878,984	\$9,688,876,521	\$6,284,678,412	\$62,846,784	\$7,010,117	\$12,887,408	\$1,129,304	\$1,795,265
2037	\$9,688,876,521	\$290,066,296	\$55,738,567	\$10,014,681,384	\$6,630,483,275	\$66,304,833	\$7,397,021	\$12,539,015	\$1,191,206	\$1,893,923
2038	\$10,014,681,384	\$300,440,442	\$57,410,725	\$10,372,532,550	\$6,988,334,441	\$69,883,344	\$7,797,410	\$13,213,307	\$1,255,264	\$1,996,018
2039	\$10,372,532,550	\$311,175,976	\$59,133,046	\$10,742,841,573	\$7,358,643,464	\$73,586,435	\$8,211,744	\$13,911,059	\$1,321,551	\$2,101,666
2040	\$10,742,841,573	\$322,285,247	\$160,247,219	\$11,225,374,039	\$7,841,175,930	\$78,411,759	\$8,752,055	\$14,819,405	\$1,407,844	\$2,239,289
2041	\$11,225,374,039	\$336,761,221	\$169,759,786	\$11,731,895,046	\$8,347,696,937	\$83,476,969	\$9,319,257	\$15,772,845	\$1,498,420	\$2,383,750
2042	\$11,731,895,046	\$351,956,851	\$174,852,579	\$12,258,704,477	\$8,874,506,368	\$88,745,064	\$9,909,194	\$16,764,441	\$1,592,622	\$2,533,995
2043	\$12,258,704,477	\$367,761,134	\$180,098,157	\$12,806,563,768	\$9,422,365,660	\$94,223,657	\$10,522,719	\$17,795,624	\$1,690,584	\$2,690,243
2044	\$12,806,563,768	\$384,196,913	\$185,501,102	\$13,376,281,783	\$9,992,063,674	\$99,920,637	\$11,160,718	\$18,867,877	\$849,054	\$1,351,287
2045	\$13,376,281,783	\$401,287,853	\$191,066,135	\$13,968,615,771	\$10,584,417,682	\$105,844,177	\$11,824,106	\$19,982,736	\$899,223	\$1,431,308
2046	\$13,968,615,771	\$419,058,473	\$196,798,119	\$14,594,474,254	\$11,200,274,254	\$112,002,743	\$12,513,832	\$21,141,793	\$951,381	\$1,514,503
2047	\$14,594,474,254	\$437,534,171	\$202,702,062	\$15,224,708,596	\$11,840,510,487	\$118,405,105	\$13,230,880	\$22,346,695	\$1,005,601	\$1,600,991
2048	\$15,224,708,596	\$456,741,258	\$208,783,124	\$15,890,232,978	\$12,506,034,869	\$125,060,349	\$13,976,268	\$23,599,151	\$1,061,962	\$1,690,894
2049	\$15,890,232,978	\$476,706,989	\$215,046,618	\$16,581,986,585	\$13,197,788,476	\$131,977,885	\$14,751,051	\$24,900,929	\$1,120,542	\$1,784,339
2050	\$16,581,986,585	\$497,459,598	\$221,498,016	\$17,300,944,199	\$13,916,746,090	\$139,167,461	\$15,556,322	\$26,253,861	\$1,181,424	\$1,881,458
2051	\$17,300,944,199	\$519,028,326	\$228,474,217	\$18,111,520,136	\$15,427,322,027	\$154,273,220	\$16,386,113	\$27,647,985	\$1,244,159	\$1,981,534
2052	\$18,041,792,154	\$541,253,765	\$228,474,217	\$18,811,520,136	\$16,226,996,075	\$162,269,961	\$17,248,279	\$29,096,414	\$1,309,339	\$2,085,511
2053	\$18,811,520,136	\$564,345,604	\$235,328,444	\$19,611,194,184	\$17,027,720,198	\$170,577,202	\$18,143,989	\$30,601,154	\$1,377,052	\$2,193,543
2054	\$19,611,194,184	\$588,335,826	\$242,388,297	\$20,441,918,307	\$17,920,637,693	\$179,206,377	\$19,074,507	\$32,164,277	\$1,447,392	\$2,305,737
2055	\$20,441,918,307	\$613,257,549	\$249,659,946	\$21,304,835,802	\$18,816,932,512	\$188,169,325	\$20,041,106	\$33,787,934	\$1,520,457	\$2,422,307
2056	\$21,304,835,802	\$639,145,074	\$257,149,745	\$22,201,130,621	\$19,747,830,668	\$197,478,307	\$20,987,906	\$35,474,350	\$1,596,346	\$2,543,376
2057	\$22,201,130,621	\$663,033,919	\$264,864,237	\$23,132,028,777	\$20,714,601,695	\$207,146,017	\$21,970,904	\$37,225,828	\$1,675,162	\$2,669,118
2058	\$23,132,028,777	\$693,960,863	\$272,810,164	\$24,098,799,804	\$21,614,601,695	\$216,185,602	\$22,930,601	\$39,044,755	\$1,757,014	\$2,799,705
2059	\$24,098,799,804	\$722,963,994	\$280,994,469	\$25,102,758,267	\$21,818,560,158	\$217,185,602	\$23,883,601	\$40,933,601	\$1,842,012	\$2,935,313
2060	\$25,102,758,267	\$753,082,748	\$0	\$25,855,841,015	\$22,471,642,906	\$224,716,429	\$25,138,458	\$42,352,044	\$1,905,842	\$3,037,073
2061	\$25,855,841,015	\$775,675,230	\$0	\$26,631,516,246	\$23,247,318,137	\$232,473,181	\$26,006,620	\$43,813,040	\$1,971,587	\$3,141,885

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

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

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

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

Lathrop
Existing City

Fiscal Year Ending	Beginning Assessed Value [1]	Existing AV Growth	New AV Added to Roll [2]	Ending AV	Cumulative Growth in AV starting in 2022	Gross Tax Increment	Net Tax Increment			County EIFD Allocation [3]	County Allocation [3]	County EIFD Allocation [3]	Total EIFD
							City [1]	City EIFD Allocation [3]	County [1]				
Formula	a	b-a*3.0%	c	d=a+b+c	e	F=a*1.0%	g=F*1.23%	h	i=g*h	j=F*i*0.76%	k	m=i+j	
2020	\$3,189,931,293	\$95,697,939	\$0	\$3,285,629,232	\$0	\$0	\$0	0%	\$0	\$0	0%	\$0	
2021	\$3,285,629,232	\$98,568,877	\$0	\$3,384,198,109	\$521,333,894	\$5,213,339	\$585,432	10%	\$58,543	\$977,880	46%	\$448,520	
2022	\$1,101,525,943	\$117,165,960	\$419,807,951	\$3,905,532,003	\$981,445,136	\$9,814,451	\$1,102,114	10%	\$110,211	\$1,840,923	46%	\$844,367	
2023	\$3,905,532,003	\$130,969,297	\$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	
2024	\$4,365,643,245	\$142,253,920	\$245,184,795	\$4,741,797,337	\$1,764,565,864	\$17,645,659	\$1,981,519	10%	\$198,152	\$3,309,843	46%	\$1,518,110	
2025	\$4,741,797,337	\$154,462,919	\$267,027,126	\$5,570,254,018	\$2,186,055,910	\$21,860,559	\$2,454,832	10%	\$245,483	\$4,100,443	46%	\$1,880,731	
2026	\$5,148,763,973	\$167,107,621	\$288,993,319	\$6,026,354,958	\$2,642,156,849	\$26,421,568	\$2,967,010	10%	\$296,701	\$4,955,964	46%	\$2,273,129	
2027	\$5,570,254,018	\$180,790,649	\$255,158,311	\$6,462,303,917	\$3,078,105,808	\$30,781,058	\$3,458,559	10%	\$345,656	\$5,773,685	46%	\$2,648,189	
2028	\$6,026,354,958	\$193,869,118	\$233,365,599	\$6,889,538,634	\$3,505,340,525	\$35,053,405	\$3,936,332	10%	\$393,632	\$6,575,060	46%	\$3,015,752	
2029	\$6,462,303,917	\$206,686,159	\$227,727,524	\$7,383,952,317	\$3,999,754,208	\$39,997,542	\$4,491,524	13%	\$483,898	\$7,502,445	13%	\$975,318	
2030	\$6,889,538,634	\$221,518,570	\$117,345,989	\$7,722,816,475	\$4,338,618,367	\$43,386,184	\$4,872,052	13%	\$518,061	\$8,138,061	13%	\$1,057,948	
2031	\$7,222,816,475	\$231,684,494	\$116,277,234	\$8,075,366,926	\$4,691,168,817	\$46,911,688	\$5,267,949	13%	\$567,949	\$8,799,349	13%	\$1,143,915	
2032	\$8,075,366,926	\$242,261,008	\$115,974,440	\$8,433,602,373	\$5,049,404,265	\$50,494,043	\$5,670,229	10%	\$638,672	\$9,471,301	10%	\$899,774	
2033	\$8,433,602,373	\$253,008,071	\$116,277,234	\$8,802,887,679	\$5,418,689,570	\$54,186,896	\$6,084,918	10%	\$708,918	\$10,163,979	10%	\$965,578	
2034	\$8,802,887,679	\$264,086,630	\$106,678,825	\$9,173,652,934	\$5,789,454,826	\$57,894,548	\$6,501,269	10%	\$751,269	\$10,859,434	10%	\$1,031,646	
2035	\$9,173,652,934	\$275,209,588	\$109,878,984	\$9,558,741,506	\$6,174,543,397	\$61,745,434	\$6,933,704	10%	\$823,275	\$11,581,754	10%	\$1,090,267	
2036	\$9,558,741,506	\$286,762,245	\$55,738,567	\$9,901,242,319	\$6,517,044,210	\$65,170,442	\$7,316,315	10%	\$896,240	\$12,224,192	10%	\$1,161,298	
2037	\$9,901,242,319	\$297,037,270	\$57,410,725	\$10,255,690,313	\$6,871,492,204	\$68,714,922	\$7,716,343	10%	\$932,705	\$12,889,040	10%	\$1,224,459	
2038	\$10,255,690,313	\$307,670,709	\$59,133,046	\$10,622,494,068	\$7,238,295,960	\$72,382,960	\$8,128,245	10%	\$977,180	\$13,577,063	10%	\$1,289,821	
2039	\$10,622,494,068	\$318,674,822	\$160,247,219	\$11,011,416,110	\$7,717,218,001	\$77,172,180	\$8,666,051	10%	\$1,036,914	\$14,275,390	10%	\$1,375,162	
2040	\$11,011,416,110	\$333,042,483	\$169,759,786	\$11,604,218,378	\$8,240,020,270	\$82,200,203	\$9,230,673	10%	\$1,096,920	\$14,999,475	10%	\$1,464,758	
2041	\$11,604,218,379	\$348,126,551	\$174,852,579	\$12,127,197,510	\$8,742,999,401	\$87,429,994	\$9,817,952	10%	\$1,164,920	\$15,749,709	10%	\$1,557,950	
2042	\$12,127,197,510	\$363,815,925	\$180,098,157	\$12,671,111,592	\$9,286,913,483	\$92,868,135	\$10,426,740	10%	\$1,239,920	\$16,500,000	10%	\$1,654,872	
2043	\$12,671,111,592	\$380,133,348	\$185,501,102	\$13,226,746,041	\$9,852,547,933	\$98,525,479	\$11,063,920	5%	\$1,320,920	\$17,263,925	5%	\$831,631	
2044	\$13,226,746,041	\$397,102,381	\$191,066,135	\$13,824,914,557	\$10,440,716,449	\$104,407,164	\$11,724,404	5%	\$1,407,164	\$18,038,885	5%	\$881,277	
2045	\$13,824,914,557	\$414,747,437	\$196,798,119	\$14,436,460,113	\$11,052,262,004	\$110,522,620	\$12,411,139	5%	\$1,496,620	\$18,823,232	5%	\$932,896	
2046	\$14,436,460,113	\$433,093,803	\$202,702,062	\$15,072,255,978	\$11,688,057,870	\$116,880,579	\$13,125,106	5%	\$1,596,630	\$19,623,599	5%	\$986,562	
2047	\$15,072,255,978	\$452,167,679	\$208,783,124	\$15,733,206,782	\$12,349,008,673	\$123,490,087	\$13,867,321	5%	\$1,702,321	\$20,452,067	5%	\$1,042,351	
2048	\$15,733,206,782	\$471,996,203	\$215,046,618	\$16,420,249,603	\$13,036,051,494	\$130,360,515	\$14,638,835	5%	\$1,816,835	\$21,323,923	5%	\$1,100,343	
2049	\$16,420,249,603	\$492,607,488	\$221,498,016	\$17,134,355,108	\$13,750,156,999	\$137,501,570	\$15,440,740	5%	\$1,936,570	\$22,243,533	5%	\$1,160,619	
2050	\$17,134,355,108	\$514,030,653	\$228,819,629	\$17,870,205,389	\$14,486,007,281	\$144,860,073	\$16,267,063	5%	\$2,062,073	\$23,203,931	5%	\$1,222,730	
2051	\$17,870,205,389	\$536,106,162	\$235,328,444	\$18,634,785,769	\$15,250,587,660	\$152,508,877	\$17,125,649	5%	\$2,196,877	\$24,213,823	5%	\$1,287,267	
2052	\$18,634,785,769	\$558,043,573	\$242,388,297	\$19,429,157,786	\$16,044,959,677	\$160,449,597	\$18,017,689	5%	\$2,337,689	\$25,273,533	5%	\$1,354,318	
2053	\$19,429,157,786	\$582,874,734	\$249,659,946	\$20,254,420,817	\$16,870,222,708	\$168,702,227	\$18,944,418	5%	\$2,487,227	\$26,373,232	5%	\$1,423,977	
2054	\$20,254,420,817	\$607,632,624	\$257,149,745	\$21,111,713,387	\$17,727,515,279	\$177,275,153	\$19,907,115	5%	\$2,647,115	\$27,503,969	5%	\$1,496,339	
2055	\$21,111,713,387	\$633,351,402	\$264,864,237	\$22,002,214,534	\$18,618,016,425	\$186,180,164	\$21,945,754	5%	\$2,816,425	\$28,673,206	5%	\$1,571,504	
2056	\$22,002,214,534	\$660,066,436	\$272,810,164	\$22,927,145,207	\$19,542,947,098	\$195,429,471	\$23,024,488	5%	\$2,994,478	\$30,000,000	5%	\$1,649,575	
2057	\$22,927,145,207	\$687,814,356	\$280,994,469	\$23,887,697,727	\$20,503,571,618	\$205,035,716	\$24,144,774	5%	\$3,178,716	\$31,400,368	5%	\$1,730,659	
2058	\$23,887,697,727	\$716,633,092	\$0	\$24,885,397,288	\$21,501,199,179	\$215,011,992	\$25,284,126	5%	\$3,371,992	\$32,833,333	5%	\$1,814,867	
2059	\$24,885,397,288	\$746,561,919	\$0	\$25,631,959,206	\$22,477,671,098	\$224,477,611	\$26,466,628	5%	\$3,577,611	\$34,317,070	5%	\$1,877,882	
2060	\$25,631,959,206	\$768,958,776	\$0	\$26,400,917,983	\$23,016,719,874	\$230,167,199	\$27,746,628	5%	\$3,794,199	\$35,843,000	5%	\$1,942,788	
2061	\$26,400,917,983	\$788,958,776	\$0	\$27,189,876,759	\$23,546,628,753	\$235,466,628	\$29,071,000	5%	\$4,027,000	\$37,417,000	5%	\$2,018,000	

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

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

[2] See Table A-4 for new AV added to roll from 2021-22 on. It is assumed that new AV is added to roll in year after developing assessed value

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

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

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

Lathrop
 Annexation Area

Fiscal Year Ending	Beginning Assessed Value [1]	Existing AV Growth	New AV Added to Roll [2] [3]	Ending AV	Cumulative Growth in AV starting in 2022	Gross Tax Increment	Net Tax Increment				Total EIFD
							City [1] $f=6.94\%$	City EIFD Allocation [4] h	County [1] $j=27.75\%$	County EIFD Allocation [4] k	
Formula	b	$d=a*3.0\%$	c	$e=a+b+c$	g	$f=a*1.0\%$	$m=g*h$	$n=j*k$	$l=m+n$	o	$p=q*r$
2020	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%	\$0	\$0
2021	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%	\$0	\$0
2022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%	\$0	\$0
2023	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%	\$0	\$0
2024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%	\$0	\$0
2025	\$0	\$0	\$7,956,388	\$7,956,388	\$7,956,388	\$79,564	\$5,520	\$5,520	10%	\$552	\$10,680
2026	\$7,956,388	\$238,692	\$8,195,079	\$8,195,079	\$16,390,159	\$163,902	\$11,372	\$11,372	10%	\$1,137	\$20,863
2027	\$16,390,159	\$491,705	\$8,440,932	\$25,322,795	\$25,322,795	\$253,228	\$17,569	\$17,569	10%	\$1,757	\$32,234
2028	\$25,322,795	\$759,684	\$8,694,160	\$34,776,639	\$34,776,639	\$347,766	\$24,129	\$24,129	10%	\$2,413	\$44,268
2029	\$34,776,639	\$1,043,299	\$8,954,985	\$44,774,923	\$44,774,923	\$447,449	\$31,066	\$31,066	10%	\$3,107	\$56,995
2030	\$44,774,923	\$1,343,248	\$9,223,634	\$55,341,805	\$55,341,805	\$553,418	\$38,397	\$38,397	13%	\$4,992	\$74,958
2031	\$55,341,805	\$1,660,254	\$9,500,343	\$66,502,402	\$66,502,402	\$665,024	\$46,140	\$46,140	13%	\$5,998	\$99,991
2032	\$66,502,402	\$1,995,072	\$9,785,353	\$78,282,827	\$78,282,827	\$782,828	\$54,314	\$54,314	13%	\$7,061	\$127,255
2033	\$78,282,827	\$2,348,485	\$10,078,914	\$90,710,226	\$90,710,226	\$907,102	\$62,936	\$62,936	10%	\$6,293	\$159,916
2034	\$90,710,226	\$2,721,307	\$10,381,281	\$103,812,814	\$103,812,814	\$1,038,128	\$72,027	\$72,027	10%	\$7,203	\$208,107
2035	\$103,812,814	\$3,114,384	\$0	\$106,927,199	\$106,927,199	\$1,069,272	\$74,188	\$74,188	10%	\$7,419	\$288,191
2036	\$106,927,199	\$3,207,816	\$0	\$110,135,015	\$110,135,015	\$1,101,350	\$76,413	\$76,413	10%	\$7,645	\$305,653
2037	\$110,135,015	\$3,304,050	\$0	\$113,439,065	\$113,439,065	\$1,134,391	\$78,706	\$78,706	10%	\$7,877	\$324,268
2038	\$113,439,065	\$3,403,172	\$0	\$116,842,237	\$116,842,237	\$1,168,422	\$81,067	\$81,067	10%	\$8,107	\$343,266
2039	\$116,842,237	\$3,505,267	\$0	\$120,347,504	\$120,347,504	\$1,203,475	\$83,499	\$83,499	10%	\$8,352	\$362,662
2040	\$120,347,504	\$3,610,425	\$0	\$123,957,929	\$123,957,929	\$1,239,579	\$86,004	\$86,004	10%	\$8,610	\$382,681
2041	\$123,957,929	\$3,718,738	\$0	\$127,676,667	\$127,676,667	\$1,276,767	\$88,584	\$88,584	10%	\$8,858	\$403,336
2042	\$127,676,667	\$3,830,300	\$0	\$131,506,967	\$131,506,967	\$1,315,070	\$91,241	\$91,241	10%	\$9,124	\$424,666
2043	\$131,506,967	\$3,945,209	\$0	\$135,452,176	\$135,452,176	\$1,354,522	\$93,979	\$93,979	10%	\$9,398	\$446,640
2044	\$135,452,176	\$4,063,565	\$0	\$139,515,742	\$139,515,742	\$1,395,157	\$96,798	\$96,798	10%	\$9,679	\$469,292
2045	\$139,515,742	\$4,185,472	\$0	\$143,701,214	\$143,701,214	\$1,437,012	\$99,700	\$99,700	5%	\$4,985	\$492,433
2046	\$143,701,214	\$4,311,036	\$0	\$148,012,250	\$148,012,250	\$1,480,123	\$102,693	\$102,693	5%	\$5,136	\$507,106
2047	\$148,012,250	\$4,440,368	\$0	\$152,452,618	\$152,452,618	\$1,524,526	\$105,774	\$105,774	5%	\$5,290	\$532,340
2048	\$152,452,618	\$4,573,579	\$0	\$157,026,196	\$157,026,196	\$1,570,262	\$108,947	\$108,947	5%	\$5,448	\$558,160
2049	\$157,026,196	\$4,710,786	\$0	\$161,736,982	\$161,736,982	\$1,617,370	\$112,216	\$112,216	5%	\$5,610	\$584,248
2050	\$161,736,982	\$4,852,109	\$0	\$166,589,092	\$166,589,092	\$1,665,891	\$115,582	\$115,582	5%	\$5,777	\$610,985
2051	\$166,589,092	\$4,997,673	\$0	\$171,586,764	\$171,586,764	\$1,715,868	\$119,049	\$119,049	5%	\$5,949	\$638,934
2052	\$171,586,764	\$5,147,603	\$0	\$176,734,367	\$176,734,367	\$1,767,344	\$122,621	\$122,621	5%	\$6,125	\$667,859
2053	\$176,734,367	\$5,302,031	\$0	\$182,036,398	\$182,036,398	\$1,820,364	\$126,300	\$126,300	5%	\$6,306	\$697,165
2054	\$182,036,398	\$5,461,092	\$0	\$187,497,490	\$187,497,490	\$1,874,975	\$130,089	\$130,089	5%	\$6,492	\$726,657
2055	\$187,497,490	\$5,624,925	\$0	\$193,122,415	\$193,122,415	\$1,931,224	\$133,991	\$133,991	5%	\$6,683	\$756,344
2056	\$193,122,415	\$5,793,672	\$0	\$198,916,087	\$198,916,087	\$1,989,161	\$138,011	\$138,011	5%	\$6,879	\$786,227
2057	\$198,916,087	\$5,967,483	\$0	\$204,883,570	\$204,883,570	\$2,048,836	\$142,151	\$142,151	5%	\$7,080	\$816,307
2058	\$204,883,570	\$6,146,507	\$0	\$211,030,077	\$211,030,077	\$2,110,301	\$146,416	\$146,416	5%	\$7,286	\$846,593
2059	\$211,030,077	\$6,330,902	\$0	\$217,360,979	\$217,360,979	\$2,173,610	\$150,808	\$150,808	5%	\$7,497	\$877,090
2060	\$217,360,979	\$6,520,829	\$0	\$223,881,809	\$223,881,809	\$2,238,818	\$155,333	\$155,333	5%	\$7,713	\$907,803
2061	\$223,881,809	\$6,716,454	\$0	\$230,598,263	\$230,598,263	\$2,305,983	\$159,992	\$159,992	5%	\$7,935	\$938,738

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

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

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

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

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	AV per Dwelling Unit							
	\$ 525,000	\$ 200,000		\$ 250	\$ 250	\$ 100	\$ 250	\$ 250	\$ 250	\$ 100				
2020	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1.000	\$0
2021	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1.030	\$0
2022	\$282,187,500	\$12,800,000	\$294,987,500	\$32,767,650	\$21,845,100	\$46,109,007	\$32,767,650	\$21,845,100	\$46,109,007	\$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	\$65,535,300	\$43,690,200	\$92,218,014	\$92,218,014	\$201,443,514	\$513,843,514	1.093	\$542,945,282
2024	\$0	\$16,400,000	\$16,400,000	\$65,535,300	\$43,690,200	\$92,218,014	\$65,535,300	\$43,690,200	\$92,218,014	\$92,218,014	\$201,443,514	\$217,843,514	1.126	\$245,184,795
2025	\$10,500,000	\$16,400,000	\$26,900,000	\$65,535,300	\$43,690,200	\$92,218,014	\$65,535,300	\$43,690,200	\$92,218,014	\$92,218,014	\$196,731,014	\$228,343,514	1.159	\$264,712,716
2026	\$10,500,000	\$16,400,000	\$26,900,000	\$62,707,800	\$41,805,200	\$103,965,014	\$62,707,800	\$41,805,200	\$103,965,014	\$103,965,014	\$208,478,014	\$234,978,014	1.194	\$267,027,126
2027	\$10,500,000	\$16,000,000	\$26,500,000	\$62,707,800	\$41,805,200	\$103,965,014	\$62,707,800	\$41,805,200	\$103,965,014	\$103,965,014	\$201,424,327	\$218,855,300	1.230	\$288,993,319
2028	\$10,500,000	\$0	\$10,500,000	\$62,707,800	\$41,805,200	\$63,842,300	\$62,707,800	\$41,805,200	\$63,842,300	\$63,842,300	\$168,355,300	\$178,855,300	1.267	\$255,158,311
2029	\$10,500,000	\$0	\$10,500,000	\$60,372,400	\$53,581,600	\$63,842,300	\$60,372,400	\$53,581,600	\$63,842,300	\$63,842,300	\$197,796,300	\$214,096,300	1.305	\$233,365,599
2030	\$10,500,000	\$5,800,000	\$16,300,000	\$20,233,650	\$13,489,100	\$34,750,200	\$20,233,650	\$13,489,100	\$34,750,200	\$34,750,200	\$68,472,950	\$84,772,950	1.344	\$287,727,524
2031	\$10,500,000	\$5,800,000	\$16,300,000	\$20,233,650	\$13,489,100	\$34,750,200	\$20,233,650	\$13,489,100	\$34,750,200	\$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	\$20,233,650	\$13,489,100	\$34,750,200	\$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	\$20,233,650	\$13,489,100	\$34,750,200	\$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	\$20,233,650	\$13,489,100	\$34,750,200	\$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	\$20,233,650	\$13,489,100	\$34,750,200	\$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	\$20,233,650	\$13,489,100	\$34,750,200	\$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	\$20,233,650	\$13,489,100	\$34,750,200	\$34,750,200	\$33,722,750	\$33,722,750	1.653	\$55,738,567
2038	\$0	\$0	\$0	\$20,233,650	\$13,489,100	\$34,750,200	\$20,233,650	\$13,489,100	\$34,750,200	\$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	\$20,233,650	\$13,489,100	\$34,750,200	\$34,750,200	\$33,722,750	\$33,722,750	1.754	\$59,133,046
2040	\$88,725,000	\$0	\$88,725,000	\$1,517,550	\$1,011,700	\$1,011,700	\$1,517,550	\$1,011,700	\$1,011,700	\$0	\$2,529,250	\$91,254,250	1.806	\$160,247,219
2041	\$88,725,000	\$0	\$88,725,000	\$1,517,550	\$1,011,700	\$1,011,700	\$1,517,550	\$1,011,700	\$1,011,700	\$0	\$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	\$1,517,550	\$1,011,700	\$1,011,700	\$0	\$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	\$1,517,550	\$1,011,700	\$1,011,700	\$0	\$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	\$1,517,550	\$1,011,700	\$1,011,700	\$0	\$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	\$1,517,550	\$1,011,700	\$1,011,700	\$0	\$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	\$1,517,550	\$1,011,700	\$1,011,700	\$0	\$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	\$1,517,550	\$1,011,700	\$1,011,700	\$0	\$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	\$1,517,550	\$1,011,700	\$1,011,700	\$0	\$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	\$1,517,550	\$1,011,700	\$1,011,700	\$0	\$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	\$1,517,550	\$1,011,700	\$1,011,700	\$0	\$2,529,250	\$91,254,250	2.427	\$221,498,016
2051	\$88,725,000	\$0	\$88,725,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$88,725,000	\$88,725,000	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/1ath bx

Source: San Joaquin County, City of Lathrop, LWA; EPS.
 [1] Calculated as annual projected dwelling units/bldg. sq. ft. multiplied by AV per dwelling unit/bldg. sq. ft. See Table A-6 for development projections.
 [2] Based on a 3 percent annual growth factor.

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

Lathrop Annexation Area

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

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

AV / sq. ft. ann

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

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

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

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

Lathrop
Existing City

Fiscal Year Ending	Dwelling Units			Existing City				Building Square Feet				Total
	Single Family Residential	Multifamily Residential	TOTAL	Retail	Office	Industrial	Total	Retail	Office	Industrial	Total	
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	922,180	1,340,232	-	-	-	-	-
2027	20	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	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	-	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	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-	-	-
Total	4,258	661	4,919	3,031,422	2,020,948	9,415,432	14,467,802	-	-	-	-	-

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

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

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

Lathrop
 Annexation Areas

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

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

APPENDIX B:
City of Manteca EIFD
Revenue-Estimating Tables



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

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

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 <i>b=3.0%</i>	New AV Added to Roll [2]	Ending AV <i>d=a+b+c</i>	Cumulative Growth in AV starting in 2022 <i>e</i>	Gross Tax Increment <i>F=1.0%</i>	Net Tax Increment			Total EIFD <i>h=f</i>
							City EIFD [3]	County [1]	County EIFD [3]	
Formula	<i>a</i>	<i>b=3.0%</i>	<i>c</i>	<i>d=a+b+c</i>	<i>e</i>	<i>F=1.0%</i>	<i>f=g/3</i>	<i>h</i>	<i>f/1/3</i>	<i>h/1</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	\$1,323,183,556	\$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	\$54,668,565	\$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	\$3,500,222	\$1,605,431	\$1,722,524
2026	\$2,764,768,051	\$82,943,042	\$342,844,017	\$3,190,555,109	\$2,077,336,827	\$20,773,368	\$2,909,286	\$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	\$3,416,977	\$5,184,345	\$2,377,880	\$2,548,729
2028	\$3,576,229,859	\$107,286,896	\$279,617,285	\$3,963,134,039	\$2,849,915,757	\$28,499,158	\$3,923,940	\$5,992,246	\$2,748,436	\$2,944,633
2029	\$3,963,134,039	\$118,894,021	\$298,613,609	\$4,380,641,670	\$3,267,423,387	\$32,874,234	\$4,472,061	\$6,863,129	\$3,147,880	\$3,371,483
2030	\$4,380,641,670	\$131,419,250	\$303,002,702	\$4,815,063,672	\$3,701,845,339	\$37,018,453	\$5,041,656	\$7,769,932	\$3,100,091	\$3,665,506
2031	\$4,815,063,672	\$144,451,909	\$312,092,783	\$5,271,608,313	\$4,158,390,031	\$41,583,900	\$5,640,051	\$8,733,207	\$3,207,092	\$3,867,209
2032	\$5,271,608,313	\$158,148,249	\$318,675,333	\$5,748,431,895	\$4,635,213,613	\$46,352,136	\$6,262,847	\$9,141,700	\$3,263,663	\$4,077,833
2033	\$5,748,431,895	\$172,452,957	\$348,557,750	\$6,269,442,602	\$5,156,224,319	\$51,562,243	\$6,930,054	\$10,821,876	\$3,327,092	\$4,414,933
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	\$11,977,227	\$3,400,876	\$4,766,613
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	\$12,834,512	\$3,483,370	\$5,137,837
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	\$14,012,520	\$3,571,189	\$5,628,871
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	\$15,926,803	\$3,669,460	\$6,148,046
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	\$17,046,945	\$3,770,551	\$6,719,460
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	\$18,666,960	\$3,884,556	\$7,330,503
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	\$20,353,380	\$4,002,137	\$7,933,149
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	\$22,329,895	\$4,133,137	\$8,576,584
2042	\$9,514,585,862	\$286,437,576	\$23,951,293	\$9,823,974,730	\$8,710,756,448	\$87,107,564	\$11,515,365	\$24,800,668	\$4,278,584	\$9,245,161
2043	\$9,823,974,730	\$294,719,242	\$24,669,831	\$10,143,363,804	\$9,030,145,521	\$90,301,455	\$11,941,102	\$27,042,405	\$4,438,821	\$9,936,325
2044	\$10,143,363,804	\$304,300,914	\$25,409,926	\$10,473,074,644	\$9,359,856,362	\$93,598,564	\$12,380,668	\$29,823,517	\$4,604,227	\$10,662,755
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	\$32,834,517	\$4,787,553	\$11,441,357
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	\$36,639,639	\$4,982,937	\$12,333,149
2047	\$11,164,799,672	\$334,943,990	\$27,766,113	\$11,527,509,774	\$10,414,291,492	\$104,142,915	\$13,788,888	\$40,240,410	\$5,200,251	\$13,306,306
2048	\$11,527,509,774	\$345,825,293	\$28,599,096	\$11,901,934,164	\$10,788,715,881	\$107,887,159	\$14,286,388	\$44,287,887	\$5,499,921	\$14,443,455
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	\$48,904,009	\$5,823,403	\$15,602,755
2050	\$12,288,449,257	\$368,653,478	\$30,340,781	\$12,687,443,516	\$11,574,225,233	\$115,742,252	\$15,334,545	\$53,680,055	\$6,168,102	\$16,908,434
2051	\$12,687,443,516	\$380,623,305	\$31,251,004	\$13,099,317,826	\$11,986,099,543	\$119,860,995	\$15,884,266	\$58,714,792	\$6,553,137	\$18,335,886
2052	\$13,099,317,826	\$392,979,535	\$32,188,534	\$13,524,485,895	\$12,411,267,612	\$124,112,676	\$16,451,819	\$63,864,807	\$7,029,111	\$19,975,616
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	\$69,766,700	\$7,518,248	\$21,843,352
2054	\$13,963,374,662	\$418,901,240	\$34,148,816	\$14,416,424,718	\$13,303,206,436	\$133,032,064	\$17,642,740	\$75,923,923	\$8,051,044	\$23,936,325
2055	\$14,416,424,718	\$432,492,742	\$32,049,893	\$14,880,967,353	\$13,767,749,071	\$137,677,491	\$18,262,849	\$82,828,828	\$8,600,977	\$26,333,149
2056	\$14,880,967,353	\$446,429,021	\$0	\$15,327,396,374	\$14,214,178,091	\$142,141,781	\$18,855,740	\$89,848,508	\$9,200,251	\$28,884,534
2057	\$15,327,396,374	\$459,821,891	\$0	\$15,787,218,265	\$14,673,999,983	\$146,740,000	\$19,466,417	\$97,989,989	\$9,787,774	\$31,576,616
2058	\$15,787,218,265	\$473,616,548	\$0	\$16,260,834,813	\$15,147,616,530	\$151,476,165	\$20,095,415	\$106,294,294	\$10,388,447	\$34,528,871
2059	\$16,260,834,813	\$487,825,044	\$0	\$16,748,659,857	\$15,635,444,575	\$156,354,416	\$20,743,286	\$115,632,161	\$11,000,948	\$37,770,880
2060	\$16,748,659,857	\$502,459,796	\$0	\$17,251,119,653	\$16,137,901,371	\$161,379,014	\$21,410,587	\$125,092,911	\$11,729,111	\$41,151,312
2061	\$17,251,119,653	\$517,533,590	\$0	\$17,768,653,243	\$16,655,434,960	\$166,554,350	\$22,097,911	\$135,284,248	\$12,510,460	\$45,000,948

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

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

Attachment E: Tax Incremental 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			County EIFD Allocation [3]	County EIFD	County Total EIFD
							City [1]	City EIFD Allocation [3]	City EIFD			
Formula	$b \times 3.0\%$	c	$d = a + b + c$	e	$f = 1.0\%$	$g = f \times 1.30\%$	h	$i = g \times h$	$j = i \times 84\%$	k	$m = i + j$	
2020	\$1,049,314,989	\$31,479,450	\$0	\$1,080,794,449	\$0	\$0	0%	\$0	\$0	0%	\$0	\$0
2021	\$1,080,794,449	\$32,423,833	\$0	\$1,113,218,282	\$0	\$0	5%	\$0	\$0	46%	\$0	\$249,255
2022	\$1,113,218,282	\$33,396,548	\$176,568,725	\$1,323,183,556	\$273,868,557	\$2,738,686	5%	\$391,544	\$19,577	46%	\$543,435	\$268,832
2023	\$1,323,183,556	\$39,695,507	\$414,057,936	\$1,776,936,999	\$727,622,000	\$7,276,220	5%	\$1,040,266	\$52,013	46%	\$1,443,813	\$714,241
2024	\$1,776,936,999	\$53,308,110	\$306,856,096	\$2,137,101,205	\$1,087,786,206	\$10,877,862	5%	\$1,555,186	\$77,759	46%	\$2,158,484	\$990,022
2025	\$2,137,101,205	\$64,113,036	\$419,224,187	\$2,620,438,428	\$1,571,123,429	\$15,711,234	5%	\$2,246,203	\$112,310	46%	\$3,117,565	\$1,429,919
2026	\$2,620,438,428	\$78,613,153	\$293,250,847	\$2,992,342,428	\$1,943,027,429	\$19,430,274	5%	\$2,777,907	\$138,995	46%	\$3,855,530	\$1,907,294
2027	\$2,992,342,428	\$99,770,273	\$238,918,331	\$3,321,031,032	\$2,271,716,033	\$22,717,160	5%	\$3,247,826	\$162,391	46%	\$4,507,744	\$2,267,546
2028	\$3,321,031,032	\$99,630,931	\$227,046,326	\$3,647,708,289	\$2,598,393,290	\$25,983,933	5%	\$3,714,870	\$185,744	46%	\$5,155,967	\$2,550,607
2029	\$3,647,708,289	\$109,431,249	\$244,465,522	\$4,001,605,060	\$2,952,290,061	\$29,522,901	5%	\$4,220,829	\$211,041	46%	\$5,658,200	\$2,897,995
2030	\$4,001,605,060	\$120,048,152	\$247,230,172	\$4,368,883,384	\$3,319,568,385	\$33,195,684	13%	\$4,745,920	\$616,970	13%	\$6,586,987	\$1,473,278
2031	\$4,368,883,384	\$131,066,502	\$254,647,077	\$4,754,596,962	\$3,705,281,963	\$37,052,820	13%	\$5,297,366	\$688,658	13%	\$7,352,355	\$955,806
2032	\$4,754,596,962	\$142,637,909	\$257,367,615	\$5,154,602,486	\$4,105,287,487	\$41,052,875	13%	\$5,869,321	\$763,002	13%	\$8,146,082	\$1,058,991
2033	\$5,154,602,486	\$154,638,075	\$265,088,643	\$5,574,329,204	\$4,525,014,204	\$45,250,142	10%	\$6,469,321	\$814,585	10%	\$8,978,942	\$852,999
2034	\$5,574,329,203	\$167,229,876	\$272,285,007	\$6,013,844,087	\$4,964,529,088	\$49,645,291	10%	\$7,097,686	\$874,280	10%	\$9,851,067	\$935,851
2035	\$6,013,844,087	\$180,415,323	\$194,089,503	\$6,388,348,913	\$5,339,033,914	\$53,390,339	10%	\$7,633,108	\$925,145	10%	\$10,594,193	\$1,006,448
2036	\$6,388,348,913	\$191,650,467	\$92,059,068	\$7,636,285,918	\$5,681,243,823	\$56,812,438	10%	\$8,127,359	\$971,624	10%	\$11,273,237	\$1,070,958
2037	\$6,730,558,822	\$201,916,765	\$91,906,593	\$7,024,382,180	\$5,975,067,181	\$59,750,672	10%	\$8,542,432	\$811,531	10%	\$11,856,268	\$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	10%	\$9,071,492	\$852,292	10%	\$12,451,772	\$1,182,918
2039	\$7,324,491,381	\$219,734,741	\$92,059,068	\$7,636,285,918	\$6,586,970,191	\$65,869,702	10%	\$9,417,258	\$894,639	10%	\$13,070,461	\$1,241,694
2040	\$7,636,285,918	\$229,088,556	\$83,984,172	\$7,949,357,918	\$6,900,042,919	\$69,000,429	10%	\$9,864,851	\$937,161	10%	\$13,691,688	\$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%	\$10,239,045	\$972,710	10%	\$14,211,045	\$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%	\$10,625,467	\$1,047,328	10%	\$14,747,367	\$1,401,000
2043	\$8,481,376,401	\$252,814,292	\$24,669,831	\$8,760,487,524	\$7,711,172,525	\$77,111,725	10%	\$11,024,507	\$1,047,328	10%	\$15,301,205	\$1,453,614
2044	\$8,760,487,524	\$262,814,626	\$25,409,926	\$9,048,712,076	\$7,999,397,077	\$79,993,971	5%	\$11,436,576	\$514,646	5%	\$15,873,126	\$714,291
2045	\$9,048,712,076	\$271,461,362	\$26,172,224	\$9,346,345,662	\$8,297,030,663	\$82,970,307	5%	\$11,862,096	\$533,794	5%	\$16,463,177	\$740,867
2046	\$9,346,345,662	\$280,390,370	\$26,957,391	\$9,653,693,423	\$8,604,378,423	\$86,043,784	5%	\$12,301,505	\$553,568	5%	\$17,073,584	\$768,311
2047	\$9,653,693,423	\$289,610,803	\$27,766,113	\$9,971,070,338	\$8,921,755,339	\$89,217,553	5%	\$12,755,253	\$573,986	5%	\$17,703,352	\$796,651
2048	\$9,971,070,338	\$299,132,110	\$28,599,096	\$10,298,801,545	\$9,249,486,546	\$92,494,865	5%	\$13,223,803	\$595,071	5%	\$18,353,866	\$825,915
2049	\$10,298,801,545	\$308,964,046	\$29,457,069	\$10,637,222,660	\$9,587,977,661	\$95,879,077	5%	\$13,707,637	\$616,844	5%	\$19,025,192	\$856,134
2050	\$10,637,222,660	\$319,116,680	\$30,340,781	\$11,006,680,120	\$9,937,365,121	\$99,373,651	5%	\$14,207,249	\$639,326	5%	\$19,718,617	\$887,338
2051	\$10,986,680,120	\$329,600,404	\$31,251,004	\$11,347,531,528	\$10,298,216,529	\$102,982,165	5%	\$14,723,151	\$662,542	5%	\$20,434,651	\$919,559
2052	\$11,347,531,528	\$340,425,946	\$32,188,534	\$11,720,146,009	\$10,670,831,010	\$106,708,310	5%	\$15,255,871	\$686,514	5%	\$21,174,026	\$952,831
2053	\$11,720,146,009	\$351,604,380	\$33,154,180	\$12,104,904,579	\$11,055,589,580	\$110,555,896	5%	\$15,805,952	\$711,268	5%	\$21,937,499	\$987,187
2054	\$12,104,904,579	\$363,147,137	\$34,148,816	\$12,502,200,533	\$11,452,885,534	\$114,528,855	5%	\$16,373,958	\$736,828	5%	\$22,725,849	\$1,022,663
2055	\$12,502,200,533	\$375,066,016	\$32,049,893	\$12,909,316,442	\$11,860,001,443	\$118,600,014	5%	\$16,956,003	\$763,020	5%	\$23,533,686	\$1,059,016
2056	\$12,909,316,442	\$387,279,493	\$0	\$13,296,595,936	\$12,247,280,937	\$122,472,809	5%	\$17,509,689	\$787,936	5%	\$24,302,161	\$1,093,597
2057	\$13,296,595,936	\$398,897,878	\$0	\$13,695,493,814	\$12,646,178,815	\$126,461,788	5%	\$18,079,985	\$813,599	5%	\$25,093,690	\$1,129,216
2058	\$13,695,493,814	\$410,864,814	\$0	\$14,106,358,628	\$13,057,043,629	\$130,570,436	5%	\$18,667,390	\$840,033	5%	\$25,908,965	\$1,165,903
2059	\$14,106,358,628	\$423,190,759	\$0	\$14,529,549,387	\$13,482,344,388	\$134,802,344	5%	\$19,272,418	\$867,259	5%	\$26,748,698	\$1,203,691
2060	\$14,529,549,387	\$435,886,482	\$0	\$14,965,435,868	\$13,916,120,869	\$139,161,209	5%	\$19,895,596	\$895,302	5%	\$27,613,623	\$1,242,613
2061	\$14,965,435,868	\$448,963,076	\$0	\$15,414,398,945	\$14,365,083,946	\$143,650,839	5%	\$20,537,469	\$924,186	5%	\$28,504,496	\$1,282,702

b man 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

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				County EIFD Allocation [4]	County EIFD	Total EIFD
							City [1]	City EIFD Allocation [4]	City EIFD	County [1]			
Formula	a	b=3.0%	c	d=a+b+c	e	f=1.0%	g=76.63%	h	i=j+k	j	k	m=h	
2020	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%	\$0	\$0	0%	\$0	
2021	\$0	\$0	\$0	\$0	\$0	\$0	\$0	5%	\$0	\$0	46%	\$0	
2022	\$0	\$0	\$0	\$0	\$0	\$453,482	\$30,058	5%	\$1,503	\$120,230	46%	\$55,145	
2023	\$45,348,171	\$1,360,445	\$46,708,616	\$93,417,231	\$93,417,231	\$934,172	\$61,919	5%	\$3,096	\$247,674	46%	\$116,696	
2024	\$93,417,231	\$2,802,517	\$46,109,874	\$144,329,622	\$144,329,622	\$1,443,296	\$95,664	5%	\$4,783	\$382,657	46%	\$180,295	
2025	\$144,329,622	\$4,329,889	\$49,553,170	\$198,212,681	\$198,212,681	\$1,982,127	\$131,379	5%	\$6,569	\$526,516	46%	\$247,605	
2026	\$198,212,681	\$5,946,380	\$51,039,765	\$255,198,827	\$255,198,827	\$2,551,988	\$169,150	5%	\$8,458	\$676,601	46%	\$318,791	
2027	\$255,198,827	\$7,655,965	\$52,570,968	\$315,425,750	\$315,425,750	\$3,154,258	\$209,070	5%	\$10,453	\$836,279	46%	\$394,026	
2028	\$315,425,750	\$9,462,773	\$54,146,087	\$379,036,610	\$379,036,610	\$3,790,366	\$251,232	5%	\$12,562	\$1,004,929	46%	\$473,488	
2029	\$379,036,610	\$11,371,098	\$55,772,530	\$446,180,238	\$446,180,238	\$4,461,802	\$295,736	13%	\$38,446	\$1,182,945	13%	\$153,783	
2030	\$446,180,238	\$13,385,407	\$57,445,706	\$517,011,351	\$517,011,351	\$5,170,114	\$342,684	-13%	\$44,549	\$1,370,737	13%	\$178,196	
2031	\$517,011,351	\$15,510,341	\$61,307,718	\$593,829,409	\$593,829,409	\$5,938,294	\$393,601	13%	\$51,168	\$1,574,403	13%	\$204,672	
2032	\$593,829,409	\$17,814,882	\$63,469,107	\$695,113,398	\$695,113,398	\$6,951,134	\$460,734	10%	\$43,770	\$1,842,934	10%	\$175,079	
2033	\$695,113,398	\$20,853,402	\$65,973,180	\$801,939,980	\$801,939,980	\$8,019,400	\$531,150	10%	\$50,496	\$2,126,160	10%	\$201,985	
2034	\$801,939,980	\$24,058,199	\$68,552,375	\$914,550,555	\$914,550,555	\$9,145,506	\$606,180	10%	\$57,587	\$2,424,721	10%	\$230,349	
2035	\$914,550,555	\$27,436,517	\$71,208,946	\$1,033,196,018	\$1,033,196,018	\$10,331,960	\$684,821	10%	\$65,058	\$2,739,283	10%	\$260,232	
2036	\$1,033,196,018	\$30,995,881	\$73,945,215	\$1,158,137,113	\$1,158,137,113	\$11,581,371	\$767,634	10%	\$72,925	\$3,070,535	10%	\$291,701	
2037	\$1,158,137,113	\$34,744,113	\$76,789,328	\$1,292,881,227	\$1,292,881,227	\$12,928,812	\$845,663	10%	\$79,663	\$3,462,651	10%	\$300,452	
2038	\$1,292,881,227	\$38,786,437	\$80,575,765	\$1,431,456,663	\$1,431,456,663	\$14,314,566	\$925,113	10%	\$86,526	\$3,959,380	10%	\$330,465	
2039	\$1,431,456,663	\$43,033,187	\$84,608,952	\$1,576,060,615	\$1,576,060,615	\$15,760,615	\$1,000,588	10%	\$93,611	\$4,500,352	10%	\$360,452	
2040	\$1,576,060,615	\$47,553,831	\$89,162,783	\$1,725,614,446	\$1,725,614,446	\$17,256,144	\$1,077,113	10%	\$101,126	\$5,090,352	10%	\$390,465	
2041	\$1,725,614,446	\$52,340,806	\$94,503,589	\$1,880,118,035	\$1,880,118,035	\$18,801,118	\$1,157,634	10%	\$109,126	\$5,719,352	10%	\$420,465	
2042	\$1,880,118,035	\$57,340,806	\$100,844,395	\$2,039,962,430	\$2,039,962,430	\$20,399,962	\$1,241,153	10%	\$117,634	\$6,400,352	10%	\$450,465	
2043	\$2,039,962,430	\$62,553,831	\$107,398,226	\$2,202,560,656	\$2,202,560,656	\$22,025,606	\$1,329,634	10%	\$126,634	\$7,150,352	10%	\$480,465	
2044	\$2,202,560,656	\$68,000,000	\$114,398,226	\$2,370,960,656	\$2,370,960,656	\$23,709,656	\$1,421,153	10%	\$136,153	\$7,950,352	10%	\$510,465	
2045	\$2,370,960,656	\$73,695,881	\$121,994,107	\$2,554,955,763	\$2,554,955,763	\$25,549,557	\$1,517,634	10%	\$146,153	\$8,790,352	10%	\$540,465	
2046	\$2,554,955,763	\$79,553,831	\$130,547,938	\$2,755,509,601	\$2,755,509,601	\$27,555,601	\$1,617,634	10%	\$156,153	\$9,670,352	10%	\$570,465	
2047	\$2,755,509,601	\$85,695,881	\$139,743,819	\$2,975,205,420	\$2,975,205,420	\$29,752,420	\$1,721,153	10%	\$166,153	\$10,590,352	10%	\$600,465	
2048	\$2,975,205,420	\$92,133,187	\$149,877,006	\$3,205,078,426	\$3,205,078,426	\$32,050,426	\$1,829,634	10%	\$176,153	\$11,550,352	10%	\$630,465	
2049	\$3,205,078,426	\$98,995,979	\$160,872,985	\$3,454,071,405	\$3,454,071,405	\$34,540,405	\$1,941,153	10%	\$186,153	\$12,550,352	10%	\$660,465	
2050	\$3,454,071,405	\$106,199,881	\$172,572,866	\$3,726,644,271	\$3,726,644,271	\$37,266,427	\$2,057,634	10%	\$196,153	\$13,590,352	10%	\$690,465	
2051	\$3,726,644,271	\$114,000,000	\$184,572,866	\$4,020,644,271	\$4,020,644,271	\$40,206,427	\$2,177,634	10%	\$206,153	\$14,670,352	10%	\$720,465	
2052	\$4,020,644,271	\$122,133,187	\$197,706,053	\$4,332,350,458	\$4,332,350,458	\$43,323,458	\$2,301,153	10%	\$216,153	\$15,790,352	10%	\$750,465	
2053	\$4,332,350,458	\$130,695,881	\$211,901,939	\$4,664,252,397	\$4,664,252,397	\$46,642,397	\$2,431,153	10%	\$226,153	\$16,950,352	10%	\$780,465	
2054	\$4,664,252,397	\$139,553,831	\$227,455,770	\$5,013,806,167	\$5,013,806,167	\$50,138,167	\$2,567,634	10%	\$236,153	\$18,150,352	10%	\$810,465	
2055	\$5,013,806,167	\$148,795,881	\$244,251,651	\$5,388,061,818	\$5,388,061,818	\$53,880,618	\$2,709,634	10%	\$246,153	\$19,390,352	10%	\$840,465	
2056	\$5,388,061,818	\$158,495,881	\$261,747,532	\$5,789,809,350	\$5,789,809,350	\$57,898,350	\$2,859,634	10%	\$256,153	\$20,670,352	10%	\$870,465	
2057	\$5,789,809,350	\$168,695,881	\$279,443,413	\$6,209,252,763	\$6,209,252,763	\$62,092,763	\$3,017,634	10%	\$266,153	\$21,990,352	10%	\$900,465	
2058	\$6,209,252,763	\$179,495,881	\$298,339,294	\$6,648,752,057	\$6,648,752,057	\$66,487,057	\$3,181,153	10%	\$276,153	\$23,350,352	10%	\$930,465	
2059	\$6,648,752,057	\$190,895,881	\$318,535,175	\$7,119,287,232	\$7,119,287,232	\$71,192,232	\$3,351,153	10%	\$286,153	\$24,750,352	10%	\$960,465	
2060	\$7,119,287,232	\$202,895,881	\$339,931,056	\$7,622,178,288	\$7,622,178,288	\$76,221,056	\$3,531,153	10%	\$296,153	\$26,190,352	10%	\$990,465	
2061	\$7,622,178,288	\$215,595,881	\$362,526,937	\$8,157,774,225	\$8,157,774,225	\$81,574,225	\$3,721,153	10%	\$306,153	\$27,670,352	10%	\$1,020,465	

in \$MM

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 excludes incremental growth of the existing land value of parcels annexed into the City until the time that the parcel develops. The growth of existing value for these parcels will be included in the EIFD and a method for estimating incremental AV growth/revenue to the EIFD will be determined at the time of EIFD formation. Refer to Table D-2 for the anticipated value of parcels annexed into the City in the first year of development.
- [4] This analysis uses annual EIFD revenue requirements provided by LWA to estimate the annual EIFD funding goals and the corresponding allocations for each ATE. The initial EIFD allocation (FY ending 2023 through 2028) are based on negotiations between all ATEs and vary by ATE. For all years following FY ending 2028, allocation rates are assumed to be consistent across all ATEs and step down over time as funding needs change. A listing of all allocation negotiations by ATE is provided in Table 4.

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

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

Manteca
Existing City

Fiscal Year Ending	Assessed Value of New Development [1]										Total (2020\$)	Escalation Factor [2]	Total with Annual Sales Price Increase
	Single Family Low Density	Multifamily	Subtotal Residential	Retail	Office	Industrial	Subtotal Nonres.						
	AV per Dwelling Unit \$ 500,000	AV per Dwelling Unit \$ 200,000		AV per Bldg. Sq. Ft. \$ 250	AV per Bldg. Sq. Ft. \$ 250	AV per Bldg. Sq. Ft. \$ 700							
2020	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1.000	\$0
2021	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1.030	\$0
2022	\$82,375,000	\$5,000,000	\$87,375,000	\$16,529,467	\$4,132,367	\$88,396,125	\$79,057,958	\$166,432,958	\$176,566,725	\$0	\$0	1.061	\$414,057,936
2023	\$187,250,000	\$26,000,000	\$213,250,000	\$43,058,933	\$10,764,733	\$111,848,000	\$185,671,667	\$378,921,667	\$414,057,936	\$0	\$0	1.093	\$306,856,096
2024	\$99,000,000	\$26,000,000	\$125,000,000	\$43,058,933	\$10,764,733	\$93,814,000	\$147,637,667	\$272,637,667	\$419,224,187	\$0	\$0	1.126	\$293,290,847
2025	\$160,000,000	\$36,800,000	\$196,800,000	\$53,058,933	\$13,264,733	\$88,502,800	\$164,826,467	\$345,626,467	\$227,046,326	\$0	\$0	1.159	\$244,465,522
2026	\$139,000,000	\$21,800,000	\$160,800,000	\$53,058,933	\$13,264,733	\$18,502,800	\$84,826,467	\$245,626,467	\$238,918,331	\$0	\$0	1.194	\$227,230,172
2027	\$109,000,000	\$10,800,000	\$119,800,000	\$55,818,933	\$13,954,733	\$4,688,800	\$66,932,467	\$179,232,467	\$254,647,077	\$0	\$0	1.230	\$227,046,326
2028	\$101,500,000	\$10,800,000	\$112,300,000	\$49,794,933	\$12,448,733	\$4,688,800	\$66,932,467	\$179,232,467	\$244,465,522	\$0	\$0	1.267	\$247,230,172
2029	\$102,500,000	\$10,400,000	\$112,900,000	\$55,818,933	\$13,954,733	\$4,688,800	\$74,462,467	\$187,362,467	\$254,647,077	\$0	\$0	1.305	\$257,367,615
2030	\$109,500,000	\$0	\$109,500,000	\$55,818,933	\$13,954,733	\$4,688,800	\$74,462,467	\$187,362,467	\$265,088,643	\$0	\$0	1.344	\$272,285,007
2031	\$109,500,000	\$0	\$109,500,000	\$55,818,933	\$13,954,733	\$4,688,800	\$74,462,467	\$187,362,467	\$194,089,503	\$0	\$0	1.384	\$91,906,593
2032	\$109,500,000	\$0	\$109,500,000	\$53,058,933	\$13,264,733	\$4,688,800	\$71,012,467	\$180,512,467	\$89,377,736	\$0	\$0	1.426	\$92,059,068
2033	\$109,500,000	\$0	\$109,500,000	\$53,058,933	\$13,264,733	\$4,688,800	\$71,012,467	\$180,512,467	\$83,984,172	\$0	\$0	1.469	\$23,253,682
2034	\$109,000,000	\$0	\$109,000,000	\$53,058,933	\$13,264,733	\$4,688,800	\$71,012,467	\$180,512,467	\$23,951,293	\$0	\$0	1.513	\$24,669,831
2035	\$8,000,000	\$0	\$8,000,000	\$53,262,933	\$13,315,733	\$0	\$66,578,667	\$124,578,667	\$26,172,224	\$0	\$0	1.558	\$26,957,391
2036	\$40,000,000	\$0	\$40,000,000	\$43,058,933	\$10,764,733	\$0	\$53,823,667	\$93,823,667	\$28,599,096	\$0	\$0	1.605	\$30,340,781
2037	\$40,000,000	\$0	\$40,000,000	\$12,484,000	\$3,121,000	\$0	\$15,605,000	\$55,605,000	\$25,409,926	\$0	\$0	1.653	\$26,172,224
2038	\$40,000,000	\$0	\$40,000,000	\$10,000,000	\$2,500,000	\$0	\$12,500,000	\$52,500,000	\$26,957,391	\$0	\$0	1.702	\$27,766,113
2039	\$40,000,000	\$0	\$40,000,000	\$10,000,000	\$2,500,000	\$0	\$12,500,000	\$52,500,000	\$31,251,004	\$0	\$0	1.754	\$32,188,534
2040	\$34,000,000	\$0	\$34,000,000	\$10,000,000	\$2,500,000	\$0	\$12,500,000	\$46,500,000	\$33,154,190	\$0	\$0	1.806	\$34,148,816
2041	\$0	\$0	\$0	\$10,000,000	\$2,500,000	\$0	\$12,500,000	\$12,500,000	\$32,049,893	\$0	\$0	1.860	\$0
2042	\$0	\$0	\$0	\$10,000,000	\$2,500,000	\$0	\$12,500,000	\$12,500,000	\$0	\$0	\$0	1.916	\$0
2043	\$0	\$0	\$0	\$10,000,000	\$2,500,000	\$0	\$12,500,000	\$12,500,000	\$0	\$0	\$0	1.974	\$0
2044	\$0	\$0	\$0	\$10,000,000	\$2,500,000	\$0	\$12,500,000	\$12,500,000	\$0	\$0	\$0	2.033	\$0
2045	\$0	\$0	\$0	\$10,000,000	\$2,500,000	\$0	\$12,500,000	\$12,500,000	\$0	\$0	\$0	2.094	\$0
2046	\$0	\$0	\$0	\$10,000,000	\$2,500,000	\$0	\$12,500,000	\$12,500,000	\$0	\$0	\$0	2.157	\$0
2047	\$0	\$0	\$0	\$10,000,000	\$2,500,000	\$0	\$12,500,000	\$12,500,000	\$0	\$0	\$0	2.221	\$0
2048	\$0	\$0	\$0	\$10,000,000	\$2,500,000	\$0	\$12,500,000	\$12,500,000	\$0	\$0	\$0	2.288	\$0
2049	\$0	\$0	\$0	\$10,000,000	\$2,500,000	\$0	\$12,500,000	\$12,500,000	\$0	\$0	\$0	2.357	\$0
2050	\$0	\$0	\$0	\$10,000,000	\$2,500,000	\$0	\$12,500,000	\$12,500,000	\$0	\$0	\$0	2.427	\$0
2051	\$0	\$0	\$0	\$10,000,000	\$2,500,000	\$0	\$12,500,000	\$12,500,000	\$0	\$0	\$0	2.500	\$0
2052	\$0	\$0	\$0	\$10,000,000	\$2,500,000	\$0	\$12,500,000	\$12,500,000	\$0	\$0	\$0	2.575	\$0
2053	\$0	\$0	\$0	\$10,000,000	\$2,500,000	\$0	\$12,500,000	\$12,500,000	\$0	\$0	\$0	2.652	\$0
2054	\$0	\$0	\$0	\$10,000,000	\$2,500,000	\$0	\$12,500,000	\$12,500,000	\$0	\$0	\$0	2.732	\$0
2055	\$0	\$0	\$0	\$10,000,000	\$2,500,000	\$0	\$12,500,000	\$12,500,000	\$0	\$0	\$0	2.814	\$0
2056	\$0	\$0	\$0	\$9,112,000	\$2,278,000	\$0	\$11,390,000	\$11,390,000	\$0	\$0	\$0	2.898	\$0
2057	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2.985	\$0
2058	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	3.075	\$0
2059	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	3.167	\$0
2060	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	3.262	\$0

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

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

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

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

Fiscal Year Ending	Assessed Value of New Development [1]					Total (2020\$)	Escalation Factor [2]	Total with Annual Sales Price Increase
	Low Density Residential	High Density Residential	Subtotal Residential	Retail	Office			
Assumption	AV per Dwelling Unit					AV per Bldg. Sq. Ft.		
	\$ 500,000	\$ 200,000		\$ 250	\$ 250		\$ 250	\$ 100
2020	\$0	\$0	\$0	\$0	\$0	\$0	1.000	\$0
2021	\$0	\$0	\$0	\$0	\$0	\$0	1.030	\$0
2022	\$0	\$0	\$0	\$0	\$0	\$0	1.061	\$0
2023	\$41,500,000	\$0	\$41,500,000	\$0	\$0	\$41,500,000	1.093	\$45,348,171
2024	\$41,500,000	\$0	\$41,500,000	\$0	\$0	\$41,500,000	1.126	\$46,708,616
2025	\$41,500,000	\$0	\$41,500,000	\$0	\$0	\$41,500,000	1.159	\$48,109,874
2026	\$41,500,000	\$0	\$41,500,000	\$0	\$0	\$41,500,000	1.194	\$49,553,170
2027	\$41,500,000	\$0	\$41,500,000	\$0	\$0	\$41,500,000	1.230	\$51,039,765
2028	\$41,500,000	\$0	\$41,500,000	\$0	\$0	\$41,500,000	1.267	\$52,570,958
2029	\$41,500,000	\$0	\$41,500,000	\$0	\$0	\$41,500,000	1.305	\$54,148,087
2030	\$41,500,000	\$0	\$41,500,000	\$0	\$0	\$41,500,000	1.344	\$55,772,530
2031	\$41,500,000	\$0	\$41,500,000	\$0	\$0	\$41,500,000	1.384	\$57,445,706
2032	\$43,000,000	\$0	\$43,000,000	\$0	\$0	\$43,000,000	1.426	\$61,307,718
2033	\$0	\$0	\$0	\$19,125,000	\$0	\$19,125,000	1.469	\$83,469,107
2034	\$0	\$0	\$0	\$19,125,000	\$0	\$19,125,000	1.513	\$85,973,180
2035	\$0	\$0	\$0	\$19,125,000	\$0	\$19,125,000	1.558	\$88,552,375
2036	\$0	\$0	\$0	\$19,125,000	\$0	\$19,125,000	1.605	\$91,208,946
2037	\$0	\$0	\$0	\$19,125,000	\$0	\$19,125,000	1.653	\$93,945,215
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

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Source: San Joaquin County; City of Manteca; LWA; EPS.
 [1] Calculated as annual projected dwelling units/bldg. sq. ft. multiplied by AV per dwelling unit/bldg. sq. ft. See Table B-6 for development projections.
 [2] Based on a 3 percent annual growth factor.

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

Manteca
Existing City and Annexation Areas

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

Fiscal Year Ending	Existing City						Annexation Area						
	Dwelling Units			Building Square Feet			Dwelling Units			Building Square Feet			
	Low Density Residential	High Density Residential	TOTAL	Retail	Office	Industrial	Low Density Residential	High Density Residential	TOTAL	Retail	Office	Industrial	Total
2020	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	190	66,118	16,529	583,961	-	-	-	-	-	-	-
2022	165	25	190	172,236	43,059	1,118,480	83	-	83	-	-	-	-
2023	375	130	505	172,236	43,059	938,140	83	-	83	-	-	-	-
2024	198	130	328	212,236	53,059	985,028	83	-	83	-	-	-	-
2025	320	184	504	212,236	53,059	1,250,323	83	-	83	-	-	-	-
2026	278	109	387	212,236	53,059	1,850,228	83	-	83	-	-	-	-
2027	218	54	272	223,276	55,819	46,888	83	-	83	-	-	-	-
2028	203	54	257	199,180	49,795	46,888	83	-	83	-	-	-	-
2029	205	52	257	223,276	55,819	46,888	83	-	83	-	-	-	-
2030	219	-	219	223,276	55,819	46,888	83	-	83	-	-	-	-
2031	219	-	219	223,276	55,819	46,888	83	-	83	-	-	-	-
2032	219	-	219	212,236	53,059	46,888	86	-	86	-	-	-	-
2033	219	-	219	212,236	53,059	46,888	-	-	-	76,500	-	-	453,634
2034	218	-	218	212,236	53,059	46,888	-	-	-	76,500	-	-	453,634
2035	116	-	116	213,052	53,263	-	-	-	-	76,500	-	-	453,634
2036	80	-	80	172,236	43,059	-	-	-	-	-	-	-	-
2037	80	-	80	49,936	12,484	-	-	-	-	-	-	-	-
2038	80	-	80	40,000	10,000	-	-	-	-	-	-	-	-
2039	80	-	80	40,000	10,000	-	-	-	-	-	-	-	-
2040	68	-	68	40,000	10,000	-	-	-	-	-	-	-	-
2041	-	-	-	40,000	10,000	-	-	-	-	-	-	-	-
2042	-	-	-	40,000	10,000	-	-	-	-	-	-	-	-
2043	-	-	-	40,000	10,000	-	-	-	-	-	-	-	-
2044	-	-	-	40,000	10,000	-	-	-	-	-	-	-	-
2045	-	-	-	40,000	10,000	-	-	-	-	-	-	-	-
2046	-	-	-	40,000	10,000	-	-	-	-	-	-	-	-
2047	-	-	-	40,000	10,000	-	-	-	-	-	-	-	-
2048	-	-	-	40,000	10,000	-	-	-	-	-	-	-	-
2049	-	-	-	40,000	10,000	-	-	-	-	-	-	-	-
2050	-	-	-	40,000	10,000	-	-	-	-	-	-	-	-
2051	-	-	-	40,000	10,000	-	-	-	-	-	-	-	-
2052	-	-	-	40,000	10,000	-	-	-	-	-	-	-	-
2053	-	-	-	40,000	10,000	-	-	-	-	-	-	-	-
2054	-	-	-	40,000	10,000	-	-	-	-	-	-	-	-
2055	-	-	-	36,448	9,112	-	-	-	-	-	-	-	-
2056	-	-	-	-	-	-	-	-	-	-	-	-	-
2057	-	-	-	-	-	-	-	-	-	-	-	-	-
2058	-	-	-	-	-	-	-	-	-	-	-	-	-
2059	-	-	-	-	-	-	-	-	-	-	-	-	-
2060	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	3,559	738	4,297	3,715,722	928,931	4,185,741	833	-	833	382,500	-	1,885,670	2,268,170

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

APPENDIX C:
City of Stockton EIFD
Revenue-Estimating Tables



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

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

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
						F = e * 1.0%				F = g * 1.0%				
						a	b = a * 3.0%	c	d = a + b + c	e	f	g	h	
2020	\$1,393,216,599	\$41,796,498	\$0	\$1,435,013,097	\$0	\$0	\$0	\$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	\$0	\$0	\$0
2022	\$1,478,063,490	\$44,341,905	\$89,201,135	\$1,611,606,530	\$133,543,040	\$1,335,430	\$1,335,430	\$220,023	\$2,200	\$277,339	\$127,206	\$277,339	\$129,406	\$273,414
2023	\$1,611,606,530	\$48,348,196	\$96,336,178	\$1,756,290,904	\$278,227,414	\$2,782,274	\$448,765	\$6,118	\$4,488	\$586,324	\$374,315	\$586,324	\$374,315	\$380,432
2024	\$1,756,290,904	\$52,688,727	\$53,133,020	\$1,862,112,651	\$384,049,161	\$3,840,492	\$611,784	\$7,268	\$988,561	\$726,626	\$453,419	\$988,561	\$453,419	\$460,687
2025	\$1,862,112,651	\$55,863,380	\$21,736,389	\$1,939,712,419	\$461,648,929	\$4,616,489	\$905,858	\$9,059	\$1,241,555	\$709,504	\$569,458	\$905,858	\$569,458	\$578,517
2026	\$1,939,712,419	\$58,191,373	\$58,210,049	\$2,056,113,841	\$578,050,351	\$5,780,504	\$1,098,315	\$10,983	\$1,528,339	\$700,996	\$711,980	\$1,098,315	\$700,996	\$711,980
2027	\$2,056,113,841	\$61,683,415	\$67,643,053	\$2,185,440,319	\$804,609,291	\$8,046,093	\$1,235,773	\$12,358	\$1,750,344	\$802,822	\$815,180	\$1,235,773	\$802,822	\$815,180
2028	\$2,185,440,319	\$65,563,210	\$31,669,252	\$2,282,672,781	\$905,708,804	\$9,057,088	\$1,378,266	\$13,783	\$1,981,558	\$908,872	\$922,655	\$1,378,266	\$908,872	\$922,655
2029	\$2,282,672,781	\$68,480,183	\$32,619,330	\$2,383,772,294	\$1,010,819,882	\$10,108,199	\$1,525,975	\$15,259	\$2,222,335	\$288,904	\$487,280	\$1,525,975	\$288,904	\$487,280
2030	\$2,383,772,294	\$71,513,169	\$33,597,909	\$2,488,883,372	\$1,120,092,230	\$11,200,922	\$1,679,082	\$16,790	\$2,473,040	\$321,495	\$539,776	\$1,679,082	\$321,495	\$539,776
2031	\$2,488,883,372	\$74,666,501	\$34,605,847	\$2,598,155,720	\$1,256,493,098	\$12,564,931	\$1,875,901	\$18,759	\$2,780,955	\$361,524	\$605,391	\$1,875,901	\$361,524	\$605,391
2032	\$2,598,155,720	\$77,944,672	\$35,620,751	\$2,734,556,588	\$1,457,481,026	\$14,574,810	\$2,484,175	\$24,841	\$3,674,747	\$584,813	\$1,201	\$2,484,175	\$584,813	\$1,201
2033	\$2,734,556,588	\$82,036,698	\$118,951,231	\$2,935,544,516	\$1,660,818,043	\$16,608,180	\$3,200,519	\$32,005	\$4,787,333	\$738,265	\$1,196	\$3,200,519	\$738,265	\$1,196
2034	\$2,935,544,516	\$88,066,335	\$115,270,681	\$3,138,881,533	\$1,873,713,291	\$18,737,133	\$4,000,519	\$40,005	\$5,954,902	\$900,631	\$1,196	\$4,000,519	\$900,631	\$1,196
2035	\$3,138,881,533	\$94,166,446	\$118,728,802	\$3,351,776,781	\$2,096,557,261	\$20,965,573	\$4,554,547	\$45,545	\$6,720,830	\$1,067,519	\$1,196	\$4,554,547	\$1,067,519	\$1,196
2036	\$3,351,776,781	\$100,553,303	\$122,290,666	\$3,574,620,751	\$2,329,755,269	\$23,297,553	\$5,148,722	\$51,487	\$7,489,129	\$820,385	\$1,196	\$5,148,722	\$820,385	\$1,196
2037	\$3,574,620,751	\$107,238,623	\$125,959,386	\$3,807,818,759	\$2,587,725,129	\$25,877,251	\$5,825,423	\$58,254	\$8,565,902	\$980,384	\$1,196	\$5,825,423	\$980,384	\$1,196
2038	\$3,807,818,759	\$114,234,563	\$113,735,297	\$4,035,788,618	\$2,857,725,129	\$28,577,251	\$6,652,505	\$66,525	\$9,791,986	\$1,067,519	\$1,196	\$6,652,505	\$1,067,519	\$1,196
2039	\$4,035,788,618	\$121,073,659	\$105,574,216	\$4,262,436,493	\$3,032,275,735	\$30,322,757	\$7,620,830	\$76,208	\$11,117,094	\$1,196	\$1,196	\$7,620,830	\$1,196	\$1,196
2040	\$4,262,436,493	\$127,873,095	\$120,029,637	\$4,510,339,225	\$3,291,216,438	\$32,912,164	\$8,888,319	\$88,883	\$13,000,269	\$2,069	\$1,196	\$8,888,319	\$2,069	\$2,069
2041	\$4,510,339,225	\$135,310,177	\$123,630,526	\$4,769,279,928	\$3,561,634,278	\$35,616,343	\$10,264	\$102,640	\$15,117,094	\$2,069	\$1,196	\$10,264	\$2,069	\$2,069
2042	\$4,769,279,928	\$143,078,398	\$127,339,442	\$5,039,697,768	\$3,846,696,923	\$38,466,969	\$11,712	\$117,120	\$17,000,269	\$2,069	\$1,196	\$11,712	\$2,069	\$2,069
2043	\$5,039,697,768	\$151,190,933	\$132,871,712	\$5,323,760,413	\$4,056,229,588	\$40,562,296	\$13,330	\$133,300	\$19,551,163	\$2,069	\$1,196	\$13,330	\$2,069	\$2,069
2044	\$5,323,760,413	\$159,712,812	\$135,712,812	\$5,634,293,078	\$4,274,602,829	\$42,746,028	\$14,818	\$148,180	\$21,551,163	\$2,069	\$1,196	\$14,818	\$2,069	\$2,069
2045	\$5,634,293,078	\$166,028,792	\$132,871,712	\$5,979,161,090	\$4,501,097,600	\$45,010,976	\$16,330	\$163,300	\$23,800,269	\$2,069	\$1,196	\$16,330	\$2,069	\$2,069
2046	\$5,979,161,090	\$172,579,990	\$135,712,812	\$6,307,143,279	\$4,729,079,790	\$47,290,790	\$17,710	\$177,100	\$25,800,269	\$2,069	\$1,196	\$17,710	\$2,069	\$2,069
2047	\$6,307,143,279	\$179,374,833	\$142,898,644	\$6,627,143,279	\$4,968,192,732	\$49,681,927	\$19,264	\$192,640	\$28,000,269	\$2,069	\$1,196	\$19,264	\$2,069	\$2,069
2048	\$6,627,143,279	\$186,214,298	\$144,185,603	\$6,993,087,687	\$5,215,466,022	\$51,954,660	\$20,554	\$205,540	\$30,000,269	\$2,069	\$1,196	\$20,554	\$2,069	\$2,069
2049	\$6,993,087,687	\$193,087,687	\$147,175,999	\$7,306,275,376	\$5,441,183,078	\$54,411,831	\$21,831	\$218,310	\$32,000,269	\$2,069	\$1,196	\$21,831	\$2,069	\$2,069
2050	\$7,306,275,376	\$200,205,885	\$148,185,603	\$7,636,256,222	\$5,685,441,831	\$56,854,411	\$23,300	\$233,000	\$34,000,269	\$2,069	\$1,196	\$23,300	\$2,069	\$2,069
2051	\$7,636,256,222	\$207,577,397	\$149,157,830	\$7,993,933,619	\$5,945,386,294	\$59,453,863	\$24,830	\$248,300	\$36,000,269	\$2,069	\$1,196	\$24,830	\$2,069	\$2,069
2052	\$7,993,933,619	\$215,279,454	\$150,157,830	\$8,309,213,073	\$6,214,243,978	\$62,012,440	\$26,430	\$264,300	\$38,000,269	\$2,069	\$1,196	\$26,430	\$2,069	\$2,069
2053	\$8,309,213,073	\$222,703,494	\$151,157,830	\$8,631,916,567	\$6,495,772,018	\$64,957,720	\$28,070	\$280,700	\$40,000,269	\$2,069	\$1,196	\$28,070	\$2,069	\$2,069
2054	\$8,631,916,567	\$230,379,224	\$152,157,830	\$8,962,295,791	\$6,790,474,516	\$67,904,746	\$29,730	\$297,300	\$42,000,269	\$2,069	\$1,196	\$29,730	\$2,069	\$2,069
2055	\$8,962,295,791	\$238,315,065	\$153,157,830	\$9,293,610,856	\$7,095,703,863	\$70,925,039	\$31,430	\$314,300	\$44,000,269	\$2,069	\$1,196	\$31,430	\$2,069	\$2,069
2056	\$9,293,610,856	\$246,519,716	\$154,157,830	\$9,625,770,572	\$7,412,188,089	\$74,121,868	\$33,170	\$331,700	\$46,000,269	\$2,069	\$1,196	\$33,170	\$2,069	\$2,069
2057	\$9,625,770,572	\$255,113,021	\$155,157,830	\$9,956,883,603	\$7,744,145,455	\$77,441,455	\$34,970	\$349,700	\$48,000,269	\$2,069	\$1,196	\$34,970	\$2,069	\$2,069
2058	\$9,956,883,603	\$263,326,141	\$156,157,830	\$10,287,009,744	\$8,081,177,939	\$81,177,939	\$36,870	\$368,700	\$50,000,269	\$2,069	\$1,196	\$36,870	\$2,069	\$2,069
2059	\$10,287,009,744	\$271,802,447	\$157,157,830	\$10,618,812,191	\$8,425,529,529	\$84,255,529	\$38,870	\$388,700	\$52,000,269	\$2,069	\$1,196	\$38,870	\$2,069	\$2,069
2060	\$10,618,812,191	\$280,550,338	\$158,157,830	\$10,949,362,529	\$8,774,452,529	\$87,744,525	\$40,970	\$409,700	\$54,000,269	\$2,069	\$1,196	\$40,970	\$2,069	\$2,069
2061	\$10,949,362,529	\$289,578,481	\$159,157,830	\$11,280,541,010	\$9,127,452,529	\$91,274,525	\$43,170	\$431,700	\$56,000,269	\$2,069	\$1,196	\$43,170	\$2,069	\$2,069

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

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

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

Stockton
Existing City

**Table C-2
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
							Allocation [3]	EIFD	F=Y*	Allocation [3]	EIFD	F=Y*	
Formula	a	b=a*3.0%	c	d=a+b+c	e	f=a*1.0%	g=f*16.71%	h	i=q*h	j=r*56%	k	l=k*H	m=H+L
2020	\$1,393,216,599	\$41,796,498	\$0	\$1,435,013,097	\$0	\$0	\$0	0%	\$0	\$0	0%	\$0	\$0
2021	\$1,435,013,097	\$43,050,393	\$0	\$1,478,063,490	\$130,227,727	\$1,302,277	\$217,626	1%	\$2,176	\$267,749	46%	\$122,807	\$124,983
2022	\$1,478,063,490	\$44,341,905	\$85,885,823	\$1,608,291,217	\$261,153,555	\$2,611,536	\$436,418	1%	\$4,364	\$536,933	46%	\$246,273	\$250,637
2023	\$1,608,291,217	\$48,248,737	\$82,677,091	\$1,739,217,044	\$352,394,226	\$3,523,942	\$588,891	1%	\$5,889	\$724,524	46%	\$332,314	\$338,203
2024	\$1,739,217,044	\$52,176,511	\$39,064,160	\$1,830,457,715	\$414,553,420	\$4,145,534	\$692,766	1%	\$6,928	\$852,324	46%	\$390,932	\$397,859
2025	\$1,830,457,715	\$56,913,731	\$7,245,463	\$1,892,616,910	\$514,616,323	\$5,146,163	\$859,983	1%	\$8,600	\$1,058,054	46%	\$485,293	\$493,893
2026	\$1,892,616,910	\$59,778,507	\$43,284,396	\$1,992,679,813	\$618,979,645	\$6,189,796	\$1,034,386	1%	\$10,344	\$1,272,625	46%	\$583,709	\$594,053
2027	\$1,992,679,813	\$59,780,394	\$44,582,928	\$2,097,043,135	\$689,808,252	\$6,898,083	\$1,152,749	1%	\$11,527	\$1,418,249	46%	\$650,502	\$662,029
2028	\$2,097,043,135	\$62,911,294	\$7,917,313	\$2,167,871,742	\$762,999,237	\$7,629,992	\$1,275,059	1%	\$12,751	\$1,568,730	46%	\$719,522	\$732,273
2029	\$2,167,871,742	\$65,036,152	\$8,154,832	\$2,241,062,727	\$838,630,596	\$8,386,306	\$1,401,448	13%	\$182,188	\$1,724,229	13%	\$224,150	\$406,338
2030	\$2,241,062,727	\$67,231,882	\$8,399,477	\$2,334,846,370	\$916,782,880	\$9,167,829	\$1,532,050	13%	\$199,166	\$1,884,910	13%	\$245,038	\$444,205
2031	\$2,334,846,370	\$69,500,823	\$8,651,462	\$2,498,414,941	\$1,020,351,451	\$10,203,515	\$1,705,125	13%	\$221,666	\$2,097,848	13%	\$272,720	\$494,386
2032	\$2,498,414,941	\$71,845,391	\$31,723,180	\$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
2033	\$2,664,783,613	\$74,952,448	\$86,909,624	\$2,831,636,745	\$1,353,573,255	\$13,535,733	\$2,261,977	10%	\$184,888	\$2,782,954	10%	\$264,381	\$479,268
2034	\$2,831,636,745	\$79,943,508	\$86,909,624	\$3,006,102,761	\$1,528,039,271	\$15,280,393	\$2,553,529	10%	\$242,585	\$3,141,657	10%	\$298,457	\$541,043
2035	\$3,006,102,761	\$84,949,102	\$89,516,913	\$3,006,102,761	\$1,701,424,774	\$17,014,248	\$2,858,316	10%	\$271,540	\$3,516,642	10%	\$334,081	\$603,621
2036	\$3,188,488,264	\$90,183,083	\$92,202,420	\$3,188,488,264	\$1,901,047,914	\$19,010,479	\$3,176,874	10%	\$301,803	\$3,908,564	10%	\$371,314	\$673,116
2037	\$3,379,111,404	\$95,654,648	\$94,968,493	\$3,379,111,404	\$2,084,235,933	\$20,842,359	\$3,482,988	10%	\$359,392	\$4,285,200	10%	\$407,094	\$737,979
2038	\$3,562,299,423	\$101,373,342	\$61,814,677	\$3,562,299,423	\$2,263,800,893	\$22,638,009	\$3,783,072	10%	\$389,100	\$5,039,132	10%	\$442,167	\$801,559
2039	\$3,741,864,383	\$106,868,983	\$72,695,977	\$3,741,864,383	\$2,450,933,681	\$24,509,337	\$4,095,792	10%	\$389,100	\$5,039,132	10%	\$442,167	\$801,559
2040	\$3,928,997,171	\$112,255,931	\$74,876,857	\$3,928,997,171	\$2,645,926,759	\$26,459,268	\$4,421,648	10%	\$452,309	\$5,857,730	10%	\$516,804	\$936,860
2041	\$4,123,990,249	\$117,869,915	\$77,123,162	\$4,123,990,249	\$2,849,083,323	\$28,490,833	\$4,761,146	10%	\$485,907	\$6,292,852	10%	\$597,821	\$1,083,728
2042	\$4,327,146,813	\$123,719,707	\$79,436,857	\$4,327,146,813	\$3,060,717,890	\$30,607,177	\$5,114,811	10%	\$525,921	\$6,914,966	5%	\$296,952	\$538,313
2043	\$4,538,781,810	\$129,814,404	\$81,819,963	\$4,538,781,810	\$3,209,586,089	\$32,095,861	\$5,363,464	5%	\$241,361	\$6,598,926	5%	\$241,361	\$311,173
2044	\$4,768,781,180	\$136,163,435	\$12,704,963	\$4,687,649,579	\$3,363,301,688	\$33,633,017	\$5,620,567	5%	\$264,857	\$7,241,294	5%	\$325,858	\$590,715
2045	\$4,847,649,579	\$140,629,487	\$13,086,112	\$4,841,365,178	\$3,522,021,339	\$35,220,213	\$5,885,703	5%	\$289,906	\$7,926,158	5%	\$341,021	\$618,202
2046	\$4,841,365,178	\$145,240,955	\$13,478,695	\$5,000,084,829	\$3,685,906,940	\$36,859,069	\$6,159,574	5%	\$303,045	\$8,285,392	5%	\$372,843	\$675,888
2047	\$5,000,084,829	\$150,002,545	\$13,883,056	\$5,333,189,091	\$3,855,125,601	\$38,551,256	\$6,442,358	5%	\$303,045	\$8,285,392	5%	\$372,843	\$675,888
2048	\$5,163,970,430	\$154,919,113	\$14,299,548	\$5,507,919,113	\$4,029,849,808	\$40,298,498	\$6,734,342	5%	\$330,792	\$9,043,985	5%	\$389,534	\$706,146
2049	\$5,333,189,091	\$159,995,673	\$14,728,534	\$5,688,321,088	\$4,212,557,598	\$42,102,576	\$7,035,824	5%	\$330,792	\$9,043,985	5%	\$389,534	\$706,146
2050	\$5,507,913,298	\$165,237,399	\$15,170,390	\$5,688,321,088	\$4,398,814,056	\$43,988,141	\$7,350,924	5%	\$344,050	\$9,406,471	5%	\$423,291	\$737,771
2051	\$5,688,321,088	\$170,649,633	\$17,906,825	\$5,876,877,546	\$4,575,120,382	\$45,751,204	\$7,645,552	5%	\$357,706	\$9,779,833	5%	\$440,082	\$797,798
2052	\$5,876,877,546	\$176,306,326	\$0	\$6,053,183,872	\$4,756,715,898	\$47,567,159	\$7,949,019	5%	\$366,259	\$10,164,395	5%	\$457,398	\$829,169
2053	\$6,053,183,872	\$181,595,516	\$0	\$6,234,779,388	\$4,943,759,280	\$49,437,593	\$8,261,590	5%	\$386,259	\$10,560,494	5%	\$475,222	\$861,481
2054	\$6,234,779,388	\$187,043,382	\$0	\$6,421,822,770	\$5,136,413,963	\$51,364,140	\$8,583,538	5%	\$401,182	\$10,968,476	5%	\$493,581	\$894,763
2055	\$6,421,822,770	\$192,654,683	\$0	\$6,614,477,453	\$5,339,235,640	\$53,348,483	\$8,915,145	5%	\$432,383	\$11,821,525	5%	\$531,969	\$929,043
2056	\$6,614,477,453	\$198,434,324	\$0	\$6,812,911,777	\$5,539,235,640	\$55,392,356	\$9,256,699	5%	\$448,689	\$12,267,338	5%	\$552,030	\$1,000,719
2057	\$6,812,911,777	\$204,387,353	\$0	\$7,017,299,130	\$5,749,154,614	\$57,497,546	\$9,608,501	5%	\$465,484	\$12,726,526	5%	\$572,694	\$1,038,177
2058	\$7,017,299,130	\$210,518,974	\$0	\$7,227,818,104	\$5,966,589,157	\$59,668,897	\$9,970,856	5%	\$482,783	\$13,199,489	5%	\$593,977	\$1,076,760
2059	\$7,227,818,104	\$216,834,543	\$0	\$7,444,652,647	\$6,189,928,736	\$61,895,287	\$10,344,082	5%	\$482,783	\$13,199,489	5%	\$593,977	\$1,076,760
2060	\$7,444,652,647	\$223,339,579	\$0	\$7,667,992,226	\$6,419,968,503	\$64,199,685	\$10,728,505	5%	\$482,783	\$13,199,489	5%	\$593,977	\$1,076,760
2061	\$7,667,992,226	\$230,039,767	\$0	\$7,898,031,993	\$6,641,968,503	\$64,199,685	\$10,728,505	5%	\$482,783	\$13,199,489	5%	\$593,977	\$1,076,760

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

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

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

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

Stockton
Annexation Area

Fiscal Year Ending	Beginning Assessed Value [1]	Existing AV Growth	New AV Added to Roll [2] [3]	Ending AV	Cumulative Growth in AV Starting in 2022	Gross Tax Increment	City [1]	City EIFD Allocation [4]	City EIFD	Net Tax Increment			County EIFD Allocation [4]	County	Total EIFD
										City [1] %	City EIFD Allocation [4] %	City EIFD			
2020	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%	\$0	\$0	0%	\$0	0%	\$0	\$0
2021	\$0	\$0	\$0	\$3,315,313	\$3,315,313	\$33,153	\$2,398	1%	\$24	\$24	46%	\$4,399	46%	\$4,423	\$4,423
2022	\$0	\$0	\$3,315,313	\$17,073,859	\$17,073,859	\$170,739	\$12,848	1%	\$123	\$123	46%	\$49,391	46%	\$22,654	\$22,777
2023	\$3,315,313	\$99,459	\$13,659,088	\$31,654,935	\$31,654,935	\$316,549	\$22,889	1%	\$229	\$229	46%	\$91,571	46%	\$42,229	\$42,229
2024	\$17,073,859	\$512,216	\$14,066,860	\$47,095,509	\$47,095,509	\$470,955	\$34,059	1%	\$341	\$341	46%	\$136,237	46%	\$62,487	\$62,828
2025	\$31,654,935	\$949,648	\$14,490,926	\$63,434,028	\$63,434,028	\$634,340	\$45,875	1%	\$459	\$459	46%	\$183,501	46%	\$84,166	\$84,524
2026	\$47,095,509	\$1,412,865	\$14,925,654	\$88,397,184	\$88,397,184	\$883,972	\$63,928	1%	\$639	\$639	46%	\$255,714	46%	\$117,287	\$117,926
2027	\$63,434,028	\$1,903,021	\$23,060,135	\$114,801,039	\$114,801,039	\$1,148,013	\$83,024	1%	\$830	\$830	46%	\$332,095	46%	\$152,320	\$153,151
2028	\$88,397,184	\$2,651,916	\$23,751,939	\$142,709,567	\$142,709,567	\$1,427,096	\$103,207	1%	\$1,032	\$1,032	46%	\$412,828	46%	\$189,350	\$190,382
2029	\$142,709,567	\$4,281,287	\$25,198,432	\$172,189,286	\$172,189,286	\$1,721,893	\$124,527	13%	\$1,168	\$1,168	46%	\$498,106	46%	\$64,754	\$80,942
2030	\$172,189,286	\$6,165,679	\$25,954,385	\$203,309,350	\$203,309,350	\$2,033,093	\$147,033	13%	\$1,114	\$1,114	13%	\$588,130	13%	\$76,457	\$95,571
2031	\$203,309,350	\$8,099,280	\$26,733,017	\$236,141,647	\$236,141,647	\$2,361,416	\$170,777	13%	\$2,201	\$2,201	13%	\$683,107	13%	\$88,804	\$111,005
2032	\$236,141,647	\$9,984,249	\$27,535,007	\$270,760,903	\$270,760,903	\$3,072,448	\$195,813	10%	\$18,602	\$18,602	10%	\$788,253	10%	\$93,011	\$93,011
2033	\$270,760,903	\$8,122,827	\$28,361,057	\$307,244,788	\$307,244,788	\$3,456,740	\$222,198	10%	\$21,109	\$21,109	10%	\$888,793	10%	\$84,435	\$105,544
2034	\$307,244,788	\$9,217,344	\$29,211,889	\$345,674,021	\$345,674,021	\$3,861,325	\$279,249	10%	\$26,529	\$26,529	10%	\$999,960	10%	\$94,996	\$118,745
2035	\$345,674,021	\$10,370,221	\$30,086,246	\$386,132,487	\$386,132,487	\$4,287,074	\$310,039	10%	\$29,454	\$29,454	10%	\$1,240,158	10%	\$106,115	\$147,269
2036	\$386,132,487	\$11,583,975	\$30,990,893	\$428,707,355	\$428,707,355	\$4,734,892	\$342,426	10%	\$32,530	\$32,530	10%	\$1,369,702	10%	\$130,122	\$162,652
2037	\$428,707,355	\$12,861,221	\$31,820,620	\$473,489,195	\$473,489,195	\$5,205,721	\$376,476	10%	\$39,940	\$39,940	10%	\$1,681,697	10%	\$159,761	\$199,702
2038	\$473,489,195	\$14,204,676	\$32,676,238	\$520,572,110	\$520,572,110	\$5,613,421	\$420,424	10%	\$44,334	\$44,334	10%	\$1,866,684	10%	\$177,335	\$221,669
2039	\$520,572,110	\$15,617,163	\$45,152,781	\$581,342,054	\$581,342,054	\$6,452,897	\$466,671	10%	\$48,955	\$48,955	10%	\$2,061,256	10%	\$195,819	\$244,774
2040	\$581,342,054	\$17,440,262	\$46,507,364	\$645,289,680	\$645,289,680	\$7,125,510	\$515,314	10%	\$53,931	\$53,931	10%	\$2,449,157	10%	\$215,724	\$269,655
2041	\$645,289,680	\$19,358,690	\$47,902,585	\$712,550,955	\$712,550,955	\$7,849,792	\$567,694	10%	\$59,734	\$59,734	10%	\$2,753	10%	\$249,533	\$299,266
2042	\$712,550,955	\$21,376,529	\$51,051,749	\$784,979,233	\$784,979,233	\$8,468,435	\$612,269	5%	\$29,657	\$29,657	5%	\$2,636,198	5%	\$118,629	\$148,286
2043	\$784,979,233	\$23,549,377	\$38,114,889	\$846,643,499	\$846,643,499	\$9,113,011	\$659,049	5%	\$31,883	\$31,883	5%	\$3,032,256	5%	\$127,452	\$169,744
2044	\$846,643,499	\$25,999,305	\$39,258,336	\$911,301,141	\$911,301,141	\$9,790,763	\$708,064	5%	\$33,949	\$33,949	5%	\$3,190,935	5%	\$151,734	\$189,668
2045	\$911,301,141	\$27,339,034	\$40,436,086	\$979,076,261	\$979,076,261	\$10,431,728	\$754,418	5%	\$35,898	\$35,898	5%	\$3,371,676	5%	\$169,140	\$200,295
2046	\$979,076,261	\$29,372,288	\$42,599,096	\$1,043,172,849	\$1,043,172,849	\$11,030,671	\$797,734	5%	\$37,934	\$37,934	5%	\$3,560,802	5%	\$178,375	\$221,389
2047	\$1,043,172,849	\$31,295,185	\$28,599,096	\$1,103,067,131	\$1,103,067,131	\$11,656,162	\$840,969	5%	\$40,059	\$40,059	5%	\$3,758,028	5%	\$189,111	\$239,968
2048	\$1,103,067,131	\$33,092,014	\$29,457,069	\$1,165,616,213	\$1,165,616,213	\$12,309,255	\$890,200	5%	\$42,278	\$42,278	5%	\$3,963,884	5%	\$188,042	\$239,968
2049	\$1,165,616,213	\$34,968,486	\$30,340,781	\$1,230,925,481	\$1,230,925,481	\$12,925,481	\$939,507	5%	\$44,594	\$44,594	5%	\$4,178,708	5%	\$188,042	\$240,108
2050	\$1,230,925,481	\$36,927,764	\$31,251,004	\$1,299,104,249	\$1,299,104,249	\$13,550,086	\$990,971	5%	\$46,932	\$46,932	5%	\$4,402,854	5%	\$188,042	\$240,108
2051	\$1,299,104,249	\$38,973,127	\$32,188,504	\$1,370,265,911	\$1,370,265,911	\$14,445,281	\$1,044,677	5%	\$49,532	\$49,532	5%	\$4,636,689	5%	\$200,651	\$260,814
2052	\$1,370,265,911	\$41,107,977	\$33,154,190	\$1,444,528,079	\$1,444,528,079	\$15,220,127	\$1,100,714	5%	\$52,163	\$52,163	5%	\$4,871,152	5%	\$200,651	\$260,814
2053	\$1,444,528,079	\$43,335,842	\$34,148,816	\$1,522,012,738	\$1,522,012,738	\$16,028,464	\$1,159,172	5%	\$55,275	\$55,275	5%	\$5,115,991	5%	\$229,140	\$286,425
2054	\$1,522,012,738	\$45,660,382	\$35,173,281	\$1,602,846,401	\$1,602,846,401	\$16,908,556	\$1,222,820	5%	\$57,285	\$57,285	5%	\$5,300,343	5%	\$238,515	\$298,144
2055	\$1,602,846,401	\$48,085,392	\$39,923,784	\$1,690,855,577	\$1,690,855,577	\$17,802,389	\$1,272,988	5%	\$59,629	\$59,629	5%	\$5,516,613	5%	\$248,248	\$310,309
2056	\$1,690,855,577	\$50,725,667	\$18,657,667	\$1,760,238,911	\$1,760,238,911	\$18,322,635	\$1,325,086	5%	\$62,062	\$62,062	5%	\$5,741,088	5%	\$258,549	\$320,936
2057	\$1,760,238,911	\$52,807,167	\$19,217,397	\$1,832,263,475	\$1,832,263,475	\$19,070,253	\$1,379,153	5%	\$64,587	\$64,587	5%	\$5,913,321	5%	\$266,099	\$332,624
2058	\$1,832,263,475	\$54,967,904	\$19,793,919	\$1,907,025,298	\$1,907,025,298	\$19,846,238	\$1,435,272	5%	\$66,525	\$66,525	5%	\$6,133,321	5%	\$271,389	\$339,968
2059	\$1,907,025,298	\$57,210,759	\$20,387,736	\$1,984,623,793	\$1,984,623,793	\$20,441,625	\$1,478,330	5%	\$68,525	\$68,525	5%	\$6,363,321	5%	\$281,389	\$344,968
2060	\$1,984,623,793	\$59,538,714	\$0	\$2,044,162,506	\$2,044,162,506	\$20,441,625	\$1,478,330	5%	\$68,525	\$68,525	5%	\$6,593,321	5%	\$286,099	\$349,968
2061	\$2,044,162,506	\$61,877,488	\$0	\$2,106,040,000	\$2,106,040,000	\$20,441,625	\$1,478,330	5%	\$68,525	\$68,525	5%	\$6,823,321	5%	\$291,389	\$354,968

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

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

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

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

Stockton
Existing City

Fiscal Year Ending	Assessed Value of New Development [1]							Subtotal Nonres.	Total (2020\$)	Escalation Factor [2]	Total with Annual Sales Price Increase
	Single Family Low Density	Multifamily	Subtotal Residential	Retail	Office	Industrial	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. \$ 250	AV per Bldg. Sq. Ft. \$ 250	AV per Bldg. Sq. Ft. \$ 250	AV per Bldg. Sq. Ft. \$ 100				
2020	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1.000	\$0
2021	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1.030	\$0
2022	\$17,000,000	\$15,000,000	\$32,000,000	\$34,268,938	\$14,686,688	\$0	\$0	\$48,955,625	\$80,955,625	1.061	\$85,885,823
2023	\$34,000,000	\$0	\$34,000,000	\$29,162,875	\$12,498,375	\$0	\$0	\$41,661,250	\$75,661,250	1.093	\$82,677,091
2024	\$28,458,000	\$0	\$28,458,000	\$4,375,000	\$1,875,000	\$0	\$0	\$6,250,000	\$34,708,000	1.126	\$39,064,160
2025	\$0	\$0	\$0	\$4,375,000	\$1,875,000	\$0	\$0	\$6,250,000	\$6,250,000	1.159	\$7,245,463
2026	\$0	\$30,000,000	\$30,000,000	\$4,375,000	\$1,875,000	\$0	\$0	\$6,250,000	\$36,250,000	1.194	\$43,284,396
2027	\$0	\$30,000,000	\$30,000,000	\$4,375,000	\$1,875,000	\$0	\$0	\$6,250,000	\$36,250,000	1.230	\$44,582,928
2028	\$0	\$0	\$0	\$4,375,000	\$1,875,000	\$0	\$0	\$6,250,000	\$6,250,000	1.267	\$7,917,313
2029	\$0	\$0	\$0	\$4,375,000	\$1,875,000	\$0	\$0	\$6,250,000	\$6,250,000	1.305	\$8,154,832
2030	\$0	\$0	\$0	\$4,375,000	\$1,875,000	\$0	\$0	\$6,250,000	\$6,250,000	1.344	\$8,399,477
2031	\$0	\$0	\$0	\$4,375,000	\$1,875,000	\$0	\$0	\$6,250,000	\$6,250,000	1.384	\$8,651,462
2032	\$0	\$16,000,000	\$16,000,000	\$4,375,000	\$1,875,000	\$0	\$0	\$6,250,000	\$22,250,000	1.426	\$31,723,180
2033	\$0	\$16,000,000	\$16,000,000	\$4,375,000	\$1,875,000	\$0	\$0	\$6,250,000	\$22,250,000	1.469	\$31,416,224
2034	\$0	\$16,000,000	\$16,000,000	\$4,375,000	\$1,875,000	\$40,000,000	\$40,000,000	\$46,250,000	\$62,250,000	1.513	\$86,909,624
2035	\$0	\$16,000,000	\$16,000,000	\$4,375,000	\$1,875,000	\$35,207,500	\$35,207,500	\$41,457,500	\$57,457,500	1.558	\$89,516,913
2036	\$0	\$16,000,000	\$16,000,000	\$4,375,000	\$1,875,000	\$35,207,500	\$35,207,500	\$41,457,500	\$57,457,500	1.605	\$92,202,420
2037	\$0	\$16,000,000	\$16,000,000	\$4,375,000	\$1,875,000	\$35,207,500	\$35,207,500	\$41,457,500	\$57,457,500	1.653	\$94,968,493
2038	\$0	\$6,600,000	\$6,600,000	\$4,375,000	\$1,875,000	\$35,207,500	\$35,207,500	\$41,457,500	\$48,057,500	1.702	\$81,814,677
2039	\$0	\$0	\$0	\$4,375,000	\$1,875,000	\$35,207,500	\$35,207,500	\$41,457,500	\$41,457,500	1.754	\$72,695,977
2040	\$0	\$0	\$0	\$4,375,000	\$1,875,000	\$35,207,500	\$35,207,500	\$41,457,500	\$41,457,500	1.806	\$74,876,857
2041	\$0	\$0	\$0	\$4,375,000	\$1,875,000	\$35,207,500	\$35,207,500	\$41,457,500	\$41,457,500	1.860	\$77,123,162
2042	\$0	\$0	\$0	\$4,375,000	\$1,875,000	\$35,207,500	\$35,207,500	\$41,457,500	\$41,457,500	1.916	\$79,436,857
2043	\$0	\$0	\$0	\$4,375,000	\$1,875,000	\$35,207,500	\$35,207,500	\$41,457,500	\$41,457,500	1.974	\$81,819,963
2044	\$0	\$0	\$0	\$4,375,000	\$1,875,000	\$35,207,500	\$35,207,500	\$41,457,500	\$41,457,500	2.033	\$12,704,963
2045	\$0	\$0	\$0	\$4,375,000	\$1,875,000	\$35,207,500	\$35,207,500	\$41,457,500	\$41,457,500	2.094	\$13,086,112
2046	\$0	\$0	\$0	\$4,375,000	\$1,875,000	\$35,207,500	\$35,207,500	\$41,457,500	\$41,457,500	2.157	\$13,478,695
2047	\$0	\$0	\$0	\$4,375,000	\$1,875,000	\$35,207,500	\$35,207,500	\$41,457,500	\$41,457,500	2.221	\$13,883,056
2048	\$0	\$0	\$0	\$4,375,000	\$1,875,000	\$35,207,500	\$35,207,500	\$41,457,500	\$41,457,500	2.288	\$14,299,548
2049	\$0	\$0	\$0	\$4,375,000	\$1,875,000	\$35,207,500	\$35,207,500	\$41,457,500	\$41,457,500	2.357	\$14,728,534
2050	\$0	\$0	\$0	\$4,375,000	\$1,875,000	\$35,207,500	\$35,207,500	\$41,457,500	\$41,457,500	2.427	\$15,170,390
2051	\$0	\$0	\$0	\$5,013,750	\$2,148,750	\$7,162,500	\$7,162,500	\$7,162,500	\$7,162,500	2.500	\$17,906,825
2052	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2.575	\$0
2053	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2.652	\$0
2054	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2.732	\$0
2055	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2.814	\$0
2056	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2.898	\$0
2057	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2.985	\$0
2058	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	3.075	\$0
2059	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	3.167	\$0
2060	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	3.262	\$0

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

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

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

Stockton
Annexation Area

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

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

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

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

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

Stockton
Existing City and Annexation Areas

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

Fiscal Year Ending	Existing City					Annexation Area								
	Dwelling Units					Building Square Feet								
	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	-	-	-	17,500	7,500	-	25,000	-	-	-	75,000	-	-	75,000
2033	-	80	80	17,500	7,500	400,000	425,000	-	-	-	75,000	-	-	75,000
2034	-	80	80	17,500	7,500	352,075	377,075	-	-	-	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	-	-	-	-	-	-	-	-	-	-	55,100	-	-	55,100
2056	-	-	-	-	-	-	-	-	-	-	25,000	-	-	25,000
2057	-	-	-	-	-	-	-	-	-	-	25,000	-	-	25,000
2058	-	-	-	-	-	-	-	-	-	-	25,000	-	-	25,000
2059	-	-	-	-	-	-	-	-	-	-	25,000	-	-	25,000
2060	-	-	-	-	-	-	-	-	-	-	25,000	-	-	25,000
Total	187	888	1,075	746,282	319,835	3,920,750	4,986,868	-	-	-	2,433,600	-	-	2,433,600

div. \$f

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

APPENDIX D:

Supporting Tables for EIFD Revenue Analysis



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

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

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

av det

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

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

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

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

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

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

Source: LWA; EPS.

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

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

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

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

tra all

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

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

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

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

City of Lathrop
Annexation Areas

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

Tax Code	Entity	Existing Tax Rate Area (TRA) Post-ERAF		Adjusted Existing Base Revenue [1]		Property Tax Sharing Agreement [2]	Post Annexation Average		
		102-100	102-121	102-100	102-121		Base Revenue	Post-ERAF Distribution	
		a	b	c	d	e	f = e * (\$20,642 + \$39,050) / \$172,070		
Subject to Detachment									
10001	County General Fund	19.800000%	22.38190%	\$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%	
	Subtotal	32.29950%	36.10360%	\$20,642	\$39,050	100%	\$59,692	27.75259%	
Not Subject to Detachment									
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	0.69960%	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%	
	Subtotal	67.70050%	63.89640%	\$43,267	\$69,111	0%	\$112,378	65.30926%	
Total		100.00000%	100.00000%	\$63,909	\$108,161	100%	\$172,070	100.00000%	

Source: San Joaquin County Auditor-Controller; EPS.

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

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

City of Manteca
Annexation Areas

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

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

Source: San Joaquin County Auditor-Controller, EPS.

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

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

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

City of Stockton
Annexation Areas

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

Tax Code	Entity	Existing Tax Rate Area (TRA)		Gross Revenue (FY 2019-20)	Property Tax Sharing Agreement [3]	Post Annexation Average	
		Post-ERAF Distribution [1]	TRA 102-032			Base Revenue	Post-ERAF Distribution
		a	b	e	g = e + f	h	f = e / \$769,158
		TRA 102-135	TRA 102-032	TRA 102-135	Total		
Subject to Detachment							
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%
	Subtotal	36.15990%	36.16940%	\$279,417	\$278,126	100%	36.15980%
Not Subject to Detachment							
10618	County Library	1.80010%	1.80010%	\$13,910	\$13,846	-	1.80013%
12601	Manteca Unified Schools	29.58380%	29.58380%	\$228,602	\$227,546	-	29.58378%
13001	S.J. Delta Comm College	4.00510%	4.00510%	\$30,949	\$30,806	-	4.00514%
13201	County Office Of Education	1.43850%	1.42890%	\$11,116	\$11,065	-	1.43855%
16001	Sjc Flood Control	0.17560%	0.17570%	\$1,357	\$1,351	-	0.17564%
21901	Sjc Mosquito Abatement	0.78840%	0.78840%	\$6,092	\$6,064	-	0.78838%
41100	ERAF - Educational Revenue Augmentation Fund	26.04860%	26.04860%	\$201,285	\$200,355	-	26.04859%
	Subtotal	63.84010%	63.83060%	\$493,311	\$491,032	-	63.84020%
Total		100.00000%	100.00000%	\$772,729	\$769,158	100%	100.00000%

Source: San Joaquin County Auditor-Controller, EPS.

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

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

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

ATTACHMENT F:
Lathrop Fiscal Impact Analysis



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Attachment F: Lathrop Fiscal Impact Analysis

City of Lathrop

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

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

Source: EPS.

sum

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

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

Attachment F: Lathrop Fiscal Impact Analysis

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

City of
 Lathrop

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

Source: EPS.

del sum

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

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

APPENDICES:

- Appendix A: General Assumptions
- Appendix B: General Fund Revenue Analysis
- Appendix C: General Fund Expenditure Analysis
- Appendix D: Supporting Tables for
Revenue and Expenditure Analysis



APPENDIX A: General Assumptions



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Attachment F: Lathrop Fiscal Impact Analysis

City of Lathrop

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

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

gen assumps

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

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

Attachment F: Lathrop Fiscal Impact Analysis

City of
Lathrop

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

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

land use

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 prior January 1. Thus, the initial phase of this analysis includes estimated development occurring in July-December 2022 (50% of development estimated in calendar year 2022) and development occurring in full calendar years for the remainder of the phase (2023-2025). Subsequent phases include 5-year development periods for development occurring from 2026 through 2040 and 10-year development periods from 2041 through 2060.

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

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

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

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

Attachment F: Lathrop Fiscal Impact Analysis

City of
Lathrop

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

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

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

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

Attachment F: Lathrop Fiscal Impact Analysis

City of Lathrop

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

Land Use	Assumption [1]	Estimated Population/Employees				Buildout (2060)
		2025	2030	2035	2040	
Project Residents						
Residential Land Uses	<i>PPH</i>					
Low Density Residential	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
Subtotal Residential		3,144	3,903	4,275	4,800	10,042
Total Resident Population		3,144	3,903	4,275	4,800	10,042
Project Employees						
Nonresidential Land Uses	<i>Sq. Ft. per Emp.</i>					
Retail Commercial	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
Subtotal Nonresidential		5,092	12,413	15,031	16,439	16,673
Total Employee Population		5,092	12,413	15,031	16,439	16,673
Project Persons Served		5,690	10,110	11,791	13,019	18,379

Source: California Department of Finance; EPS.

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

pop

Attachment F: Lathrop Fiscal Impact Analysis

City of Lathrop

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

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

lu assum

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

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

APPENDIX B: General Fund Revenue Analysis



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Attachment F: Lathrop Fiscal Impact Analysis

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

City of
Lathrop

Item	Estimating Procedure	Case Study Reference	FY 2020-21 Budgeted		Offsetting Revenues	FY 2020-21 Budgeted		Revenue Multiplier
			General Fund Revenues [1]	Net General Fund Revenues		Service Population [2]	Revenue Multiplier	
General Fund Revenues								
Property Tax	Case Study	Table B-3	\$4,800,000	\$4,800,000	-	N/A	-	-
Property Tax in Lieu of VLF	Case Study	Table B-3	\$2,000,000	\$2,000,000	-	N/A	-	-
Property Transfer Tax [3]	Case Study	Table B-4	\$0	\$0	-	N/A	-	-
Sales and Use Tax	Case Study	Table B-5	\$4,000,000	\$4,000,000	-	N/A	-	-
Prop. 172 Public Safety Sales Tax [4]	[4]	-	\$0	\$0	-	N/A	-	-
Transient Occupancy Tax	Persons Served	-	\$550,000	\$550,000	-	31,933	\$17.22	-
Franchise Tax	Persons Served	-	\$840,000	\$840,000	-	31,933	\$26.31	-
Licenses and Permits	Persons Served	-	\$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	(\$710,320)	N/A	-	-
Fines	Persons Served	-	\$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	-	-
Subtotal General Fund Revenues			\$20,085,436	\$20,085,436	(\$710,320)			

rev. pro

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

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

Attachment F: Lathrop Fiscal Impact Analysis

City of Lathrop

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

Revenues	Source	Cumulative Estimated Annual Revenues					Buildout (2060)
		2025	2030	2035	2040	2050	
General Fund							
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
Total Annual General Fund Revenues		\$4,355,900	\$9,517,200	\$11,412,100	\$12,589,700	\$14,714,600	\$16,449,600
Less EIFD Contribution		(\$130,260)	(\$501,772)	(\$594,039)	(\$652,066)	(\$857,014)	(\$1,036,354)
Net General Fund Revenues		\$4,225,640	\$9,015,428	\$10,818,061	\$11,937,634	\$13,857,586	\$15,413,246
EIFD Contribution - Maximum Tax Rate							
Less EIFD Contribution		(\$130,260)	(\$501,772)	(\$594,039)	(\$652,066)	(\$857,014)	(\$1,036,354)
Net General Fund Revenues		\$4,095,380	\$8,513,657	\$10,224,021	\$11,285,568	\$13,000,573	\$14,376,891
EIFD Contribution - Variable Tax Rate							
Less EIFD Contribution		(\$130,260)	(\$326,152)	(\$282,169)	(\$309,731)	(\$192,828)	(\$233,180)
Net General Fund Revenues		\$4,095,380	\$8,689,277	\$10,535,892	\$11,627,903	\$13,664,758	\$15,180,066

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

rev

Attachment F: Lathrop Fiscal Impact Analysis

City of
Lathrop

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

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

Attachment F: Lathrop Fiscal Impact Analysis

City of
Lathrop

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

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

prop tax

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

- [1] Reflects the average property tax allocation to the City General Fund for all TRAs within the 200-year flood plain that are within the boundaries of the City of Lathrop. TRAs include: 007-000, 007-007, 007-008, 007-012, 007-013, 007-014, 007-022, 007-029, 007-041, 007-043, 007-046, 007-047, 007-048, 007-049, 007-071, 007-074, 007-091, 007-092, 007-093, and 007-095.
- [2] Refer to Table D-1 for details.
- [3] EIFD allocation percentage represents the portion of property tax revenues to be diverted to the EIFD. Allocation percentages are negotiated allocation amounts based on discussions between the County, the Cities of Lathrop, Stockton, and 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

City of
Lathrop

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

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

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

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

Attachment F: Lathrop Fiscal Impact Analysis

City of
Lathrop

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

Item	Formula	Source/ Assumptions	Annual Sales Tax Revenue					Buildout (2060)
			2025	2030	2035	2040	2050	
Estimated Annual Taxable Sales								
Annual Taxable Sales from Market Support (Residents and Employees)	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	\$674,648,037	\$661,263,670
Annual Taxable Sales from New Development	c = a + b		\$217,388,677	\$536,999,238	\$650,995,140	\$720,391,948	\$753,613,106	\$769,969,332
Annual Sales Tax Revenue [1]								
Bradley Burns Local Sales Tax Revenue	$d = c * 1.0000\%$	1.0000%	\$2,173,887	\$5,369,992	\$6,509,951	\$7,203,919	\$7,536,131	\$7,699,693
City of Lathrop Prop 172 Public Safety Sales Tax Revenue [2]								
	$f = d * 0.0000\%$	0.0000%	-	-	-	-	-	-

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

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

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

Attachment F: Lathrop Fiscal Impact Analysis

City of
Lathrop

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

	Assumption	Estimated Annual Taxable Sales (2020\$)					
		2025	2030	2035	2040	2050	Buildout (2060)
Annual Taxable Sales from Market Support							
Annual Taxable Sales from New Residents							
Residential Development	Table A-3						
Owner-Occupied Residential		659	753	825	984	2,572	4,002
Renter-Occupied Residential		387	567	621	621	621	621
Total Residential Development		1,047	1,320	1,446	1,605	3,194	4,623
Taxable Retail Expenditures							
Low Density Residential	per Household [1]	\$17,144,660	\$19,588,660	\$21,446,100	\$25,576,460	\$66,880,060	\$104,053,300
High Density Residential		\$5,809,200	\$8,502,300	\$9,320,100	\$9,320,100	\$9,320,100	\$9,320,100
Total Taxable Retail Expenditures		\$22,953,860	\$28,090,960	\$30,766,200	\$34,896,560	\$76,200,160	\$113,373,400
Estimated Citywide Capture from New Households [2]							
Estimated Taxable Sales inside Project Area	80%	\$18,363,088	\$22,472,768	\$24,612,960	\$27,917,248	\$60,960,128	\$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	\$45,349,360
Estimated Taxable Sales outside Project Area	50%	\$9,181,544	\$11,236,384	\$12,306,480	\$13,958,624	\$30,480,064	\$45,349,360
Annual Taxable Sales from New Employment							
Taxable Sales from New Employment	Table A-4						
Average Daily Taxable Sales per New Employee	\$10.00	5,092	12,413	15,031	16,439	16,673	16,673
Work Days per Year	240						
Taxable Sales from New Employees [3]	50%						
Total Taxable Sales from New Employees		\$6,110,928	\$14,896,153	\$18,036,812	\$19,726,966	\$20,007,712	\$20,007,712
Estimated Citywide Capture from New Employees [2]							
Estimated Taxable Sales inside Project Area	90%	\$5,499,835	\$13,406,538	\$16,233,131	\$17,754,269	\$18,006,941	\$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	\$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	\$5,402,082
Total Annual Taxable Sales from Market Support		\$23,862,923	\$35,879,306	\$40,846,091	\$45,671,517	\$78,967,069	\$108,705,661
Taxable City Sales inside Project Area		\$13,031,428	\$20,620,960	\$23,669,671	\$26,386,612	\$43,084,923	\$57,954,219
Taxable City Sales outside Project Area		\$10,831,494	\$15,258,345	\$17,176,419	\$19,284,905	\$35,882,146	\$50,751,442

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

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

Attachment F: Lathrop Fiscal Impact Analysis

City of
Lathrop

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

Item	Annual Taxable Sales per Sq. Ft. [1]	Estimated Annual Taxable Sales (2020\$)				Buildout (2060)
		2025	2030	2035	2040	
Taxable Sales from Commercial Development						
Taxable Sales Generating Occupied Commercial Development Square Feet						
Retail Commercial		874,076	2,226,500	2,702,398	3,001,856	3,058,006
Total		874,076	2,226,500	2,702,398	3,001,856	3,058,006
Annual Taxable Sales from Onsite Commercial Development						
Retail Commercial	\$240	\$209,778,278	\$534,359,905	\$648,575,575	\$720,445,500	\$733,921,344
Total		\$209,778,278	\$534,359,905	\$648,575,575	\$720,445,500	\$733,921,344
<i>Less Total Annual Taxable Sales from Market Support (within the Project) [2]</i>						
Annual Sales Less Market Support		\$196,746,850	\$513,738,945	\$624,905,904	\$694,058,888	\$675,967,125
<i>Less Shift of Sales from Existing Retail to the Project [3]</i>						
Total Taxable Sales from Retail Commercial Uses	10%	\$20,977,828	\$53,435,991	\$64,857,558	\$72,044,550	\$67,596,713
Total Taxable Sales from Retail Commercial Uses						
		\$175,769,022	\$460,302,954	\$560,048,346	\$622,014,338	\$608,370,413
Occupied Nonretail Commercial Uses						
Office Commercial		565,788	1,382,757	1,632,305	1,831,944	1,869,377
Industrial		2,885,558	6,780,639	8,387,835	8,709,275	8,709,275
Total		3,551,346	8,163,396	10,020,141	10,541,219	10,578,652
Total Taxable Sales from Nonretail Commercial Uses						
Office Commercial	\$5	\$2,828,940	\$6,913,785	\$8,161,527	\$9,159,720	\$9,346,885
Industrial	\$5	\$14,827,791	\$33,903,193	\$41,939,176	\$43,546,373	\$43,546,373
Total		\$17,756,732	\$40,816,978	\$50,100,703	\$52,706,093	\$52,893,258
Total Taxable Sales from Nonretail Commercial Development						
		\$17,756,732	\$40,816,978	\$50,100,703	\$52,706,093	\$52,893,258
Total Nonresidential Taxable Sales						
		\$193,525,754	\$501,119,932	\$610,149,049	\$674,720,431	\$661,263,670

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

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

[2] Estimated in Table B-5A.

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

APPENDIX C:
General Fund Expenditure Analysis



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

Attachment F: Lathrop Fiscal Impact Analysis

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

City of
Lathrop

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

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

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

Attachment F: Lathrop Fiscal Impact Analysis

City of
Lathrop

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

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

exp est

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

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

Attachment F: Lathrop Fiscal Impact Analysis

City of
Lathrop

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

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

police

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

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

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

APPENDIX D:
Supporting Tables for
Revenue and Expenditure Analysis



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

Attachment F: Lathrop Fiscal Impact Analysis

City of
Lathrop

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

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

Source: San Joaquin County Auditor-Controller; EPS.

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

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

Attachment F: Lathrop Fiscal Impact Analysis

City of
Lathrop

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

Item	Rounded Value per Unit/Sq. Ft. [1]	Total Assessed Value (2020\$)					Buildout (2060)
		2025	2030	2035	2040	2050	
Development Projections in Current City Limits							
Residential Land Uses							
Low Density Residential	\$525,000	\$368,287,500	\$420,787,500	\$460,687,500	\$549,412,500	\$1,436,662,500	\$2,235,187,500
High Density Residential	\$200,000	\$82,400,000	\$120,600,000	\$132,200,000	\$132,200,000	\$132,200,000	\$132,200,000
Subtotal Residential		\$450,687,500	\$541,387,500	\$592,887,500	\$681,612,500	\$1,568,862,500	\$2,367,387,500
Nonresidential Land Uses							
Retail Commercial	per Sq. Ft.	\$229,373,550	\$560,577,150	\$661,745,400	\$742,680,000	\$757,855,500	\$757,855,500
Office Commercial	\$250	\$152,915,700	\$373,718,100	\$441,163,600	\$495,120,000	\$505,237,000	\$505,237,000
Industrial	\$100	\$322,763,050	\$733,042,005	\$906,793,005	\$941,543,205	\$941,543,205	\$941,543,205
Subtotal Nonresidential		\$705,052,300	\$1,667,337,255	\$2,009,702,005	\$2,179,343,205	\$2,204,635,705	\$2,204,635,705
Total All Land Uses		\$1,155,739,800	\$2,208,724,755	\$2,602,589,505	\$2,860,955,705	\$3,773,498,205	\$4,572,023,205
Development Projections in Annexation Area							
Nonresidential Land Uses							
Retail Commercial	per Sq. Ft.	\$6,863,250	\$41,179,500	\$68,632,500	\$88,632,500	\$68,632,500	\$68,632,500
Subtotal Nonresidential		\$6,863,250	\$41,179,500	\$68,632,500	\$88,632,500	\$68,632,500	\$68,632,500
Total All Land Uses		\$6,863,250	\$41,179,500	\$68,632,500	\$88,632,500	\$68,632,500	\$68,632,500
Total City of Lathrop Development Projections							
Residential Land Uses							
Low Density Residential	per Unit	\$368,287,500	\$420,787,500	\$460,687,500	\$549,412,500	\$1,436,662,500	\$2,235,187,500
High Density Residential	\$200,000	\$82,400,000	\$120,600,000	\$132,200,000	\$132,200,000	\$132,200,000	\$132,200,000
Subtotal Residential		\$82,400,000	\$120,600,000	\$132,200,000	\$132,200,000	\$132,200,000	\$132,200,000
Nonresidential Land Uses							
Retail Commercial	per Sq. Ft.	\$236,236,800	\$601,756,650	\$730,377,900	\$811,312,500	\$826,488,000	\$826,488,000
Office Commercial	\$250	\$152,915,700	\$373,718,100	\$441,163,600	\$495,120,000	\$505,237,000	\$505,237,000
Industrial	\$100	\$322,763,050	\$733,042,005	\$906,793,005	\$941,543,205	\$941,543,205	\$941,543,205
Subtotal Nonresidential		\$711,915,550	\$1,708,516,755	\$2,078,334,505	\$2,247,975,705	\$2,273,268,205	\$2,273,268,205
Total All Land Uses		\$1,162,603,050	\$2,249,904,255	\$2,671,222,005	\$2,929,588,205	\$3,842,130,705	\$4,640,655,705

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

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

Attachment F: Lathrop Fiscal Impact Analysis

City of
Lathrop

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

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

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

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

Attachment F: Lathrop Fiscal Impact Analysis

Table D-4
Mossdale Tract Infrastructure Finance Plan
Fiscal Impact Analysis - City of Lathrop
Total and Taxable Retail Sales per Square Feet (2020\$)

Item	Original Data [see Note] (2020\$) [1]	Total Retail Sales per Square Foot					
		Escalated Data		Total Retail Sales by Shopping Center Type		Regional	
		Neighborhood	Community	Neighborhood	Community	% [2]	No.
		% [2]	No.	% [2]	No.	% [2]	No.
Total Retail Sales per Square Foot							
Motor Vehicle and Parts Dealers [3]	\$250	3%	\$8	2%	\$6	1%	\$3
Home Furnishings and Appliance Stores	\$525	0%	\$0	7%	\$41	10%	\$59
Bldg. Matri. and Garden Equip. and Supplies	\$356	0%	\$0	15%	\$60	1%	\$4
Food and Beverage Stores [4]	\$578	55%	\$318	24%	\$139	3%	\$17
Gasoline Stations [5]	\$1,321	1%	\$17	2%	\$33	1%	\$17
Clothing and Clothing Accessories Stores	\$370	2%	\$8	5%	\$21	20%	\$83
General Merchandise Stores	\$360	5%	\$20	20%	\$80	20%	\$80
Food Services and Drinking Places	\$492	8%	\$44	10%	\$55	20%	\$110
Other Retail	\$209	12%	\$28	7%	\$16	18%	\$42
Nonretail [6]	NA	14%	\$0	8%	\$0	6%	\$0
Total		100%	\$440	100%	\$450	100%	\$410

Taxable Retail Sales per Square Foot by Retail Center Type	
Percent Taxable by Shopping Center Type [7]	44%
Taxable Sales per Square Foot (Rounded)	\$190

Note: Original data is based on an average of multiple sources and is presented in 2016\$ unless noted otherwise in footnotes.

Source: BizMiner 2016; ULI Dollars & Cents 2008; State of California Board of Equalization (BOE) Publication 61; Bureau of Labor Statistics, "CPI-All Urban Consumers (Current Series) - West Urban"; RetailSales http://retailsales.files.wordpress.com/2011/09/rs_spsf.pdf; eMarketer pulled February 2019; respective annual 10-K reports; EPS.

[1] Sales adjusted to year-end 2020 based on the Consumer Price Index. All items in West Urban, all urban consumers, not seasonally adjusted:

Year	CPI	Adjustment to 2020\$
2008	219.65	25.9%
2016	247.71	11.7%
2018	263.26	5.1%
2019	270.35	2.3%
2020	276.59	0.0%

[2] Reflects percentage of total square footage by retail category by retail center type, estimated based on ULI's Dollars & Cents 2008.

[3] Reflects motor vehicle parts only; excludes taxable sales per square foot for dealerships.

[4] Sales per square foot for Food and Beverage stores estimated based on the averages from BizMiner, RetailSales, eMarketer, and annual 10-K reports, escalated to 2020\$.

[5] Estimated using ULI's Dollars & Cents, 2008, escalated to 2020\$.

[6] Included to account for non-taxable retail space occupants, such as services.

[7] Based on BOE Publication 61, March 2018.

ATTACHMENT G:
Manteca Fiscal Impact Analysis



List of Tables

Table 1 Summary of Annual Surplus/Deficits.....G-1
Table 2 Estimated Annual Revenues and ExpendituresG-2

Attachment G: Manteca Fiscal Impact Analysis

City of
Manteca

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

Item	Estimated Annual Revenues/Expenditures (Rounded)					
	2025 [1]	2030	2035	2040	2050	Buildout (2060)
Annual Fiscal Impact Summary						
Prior to EIFD Allocation						
Annual General Fund Revenues	\$4,922,000	\$10,196,000	\$15,653,000	\$17,714,000	\$18,846,000	\$19,403,000
Annual General Fund Expenditures	\$5,884,000	\$8,951,000	\$12,428,000	\$13,793,000	\$14,069,000	\$14,204,000
Net General Fund Surplus/(Deficit)	(\$962,000)	\$1,245,000	\$3,225,000	\$3,921,000	\$4,777,000	\$5,199,000
Net of EIFD Allocation - Maximum Tax Rate						
EIFD Contribution [2]	(\$88,900)	(\$666,300)	(\$943,000)	(\$1,044,100)	(\$1,079,900)	(\$1,097,400)
Net General Fund Surplus/(Deficit)	(\$1,050,900)	\$578,700	\$2,282,000	\$2,876,900	\$3,697,100	\$4,101,600
Net of EIFD Allocation - Variable Tax Rate						
EIFD Contribution [2]	(\$88,900)	(\$433,100)	(\$447,900)	(\$496,000)	(\$243,000)	(\$246,900)
Net General Fund Surplus/(Deficit)	(\$1,050,900)	\$811,900	\$2,777,100	\$3,425,000	\$4,534,000	\$4,952,100

Source: EPS.

sum

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

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

Attachment G: Manteca Fiscal Impact Analysis

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

Item	Estimated Annual Revenues / Expenditures (Rounded)				
	2020	2025	2030	2040	2050
Annual General Fund Revenues					
Property Taxes	\$1,777,900	\$3,331,400	\$4,715,100	\$5,220,700	\$5,399,400
Property Tax In-Lieu of Vehicle License Fees	\$1,024,500	\$2,815,000	\$2,815,000	\$3,137,400	\$3,282,300
Real Property Transfer Tax	\$71,200	\$144,000	\$204,000	\$225,300	\$230,500
Sales and Use Taxes	\$1,621,400	\$3,966,700	\$6,814,500	\$7,893,500	\$8,702,000
Public Safety Sales and Use Tax	\$46,900	\$115,600	\$197,000	\$228,200	\$263,100
Transient Occupancy Tax	\$115,200	\$197,600	\$275,000	\$305,700	\$312,100
Licenses and Permits	-	-	-	-	-
Business Licenses	\$72,300	\$124,100	\$172,700	\$191,900	\$197,900
Franchise Fees	\$192,600	\$330,600	\$460,000	\$511,200	\$522,300
Total General Fund Revenue	\$4,922,000	\$10,196,100	\$15,653,300	\$17,713,900	\$18,846,400
Annual General Fund Expenditures					
General Government					
Legislation and Policy	\$170,100	\$281,900	\$406,200	\$451,400	\$460,900
Legal Services	\$99,800	\$171,200	\$238,200	\$264,700	\$273,100
City Administration	\$86,800	\$149,000	\$207,300	\$230,400	\$237,600
Public Works Administration	\$16,700	\$28,700	\$40,000	\$44,400	\$45,800
Non-Departmental	\$985,200	\$1,707,800	\$2,376,400	\$2,641,000	\$2,696,700
Human Resources	\$178,200	\$305,800	\$425,600	\$473,000	\$482,900
Fiscal and Revenue Management	\$86,600	\$165,700	\$230,600	\$256,300	\$264,400
Economic and Community Development	\$79,300	\$189,400	\$189,400	\$210,500	\$217,200
Fleet Maintenance	\$48,800	\$83,800	\$116,600	\$129,600	\$133,700
Subtotal General Government	\$1,771,500	\$3,040,000	\$4,230,300	\$4,761,300	\$4,849,300
Public Safety					
Police Protection	\$2,015,500	\$3,458,800	\$4,812,900	\$5,346,900	\$5,517,100
Animal Services	\$21,400	\$36,800	\$51,200	\$56,900	\$58,700
Fire Protection	\$1,700,000	\$1,692,300	\$2,394,800	\$2,617,000	\$2,672,200
Subtotal Public Safety	\$3,736,900	\$5,187,900	\$7,218,900	\$8,020,800	\$8,192,000
Parks, Recreation, and Community Services					
Parks Maintenance	\$161,200	\$368,100	\$492,600	\$534,200	\$534,200
Library	\$6,200	\$16,700	\$22,400	\$24,200	\$24,200
Recreational and Senior Services	\$61,500	\$125,000	\$167,300	\$181,400	\$181,400
Subtotal Parks, Recreation, and Community Svcs	\$250,900	\$509,800	\$682,300	\$739,800	\$739,800
Public Utilities					
Storm Drainage	\$72,800	\$124,900	\$173,800	\$193,100	\$197,200
Subtotal Public Utilities	\$72,800	\$124,900	\$173,800	\$193,100	\$197,200
Transportation					
Streets	\$51,400	\$88,200	\$122,700	\$136,400	\$140,700
Subtotal Transportation	\$51,400	\$88,200	\$122,700	\$136,400	\$140,700
Total General Fund Expenditures	\$5,883,500	\$9,950,800	\$12,428,000	\$13,793,400	\$14,204,100
EIFD Contribution [2]					
Maximum Tax Rate	(\$88,900)	(\$666,300)	(\$943,000)	(\$1,044,100)	(\$1,079,900)
Variable Tax Rate	(\$88,900)	(\$433,100)	(\$447,900)	(\$496,000)	(\$243,000)
Net General Fund Surplus/(Deficit)					
Prior to EIFD Allocation	(\$961,500)	\$1,245,300	\$3,225,300	\$3,920,500	\$4,777,500
Net of EIFD Allocation - Maximum Tax	(\$1,050,400)	\$79,000	\$2,282,300	\$2,876,400	\$3,697,600
Net of EIFD Allocation - Variable Tax	(\$1,050,400)	\$912,200	\$2,777,400	\$3,424,500	\$4,534,500

Source: EPS.

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

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

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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

City of Manteca

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

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

gen assumps

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

- [1] Reflects the City of Manteca Fiscal Year 2020-21 adopted budget. Revenues and expenditures are in 2020 dollars. This analysis does not reflect changes in values resulting from inflation or appreciation.
- [2] This analysis assumes the EIFD will be formed in FY 2022-23 (Base Year) with the first year of revenue accruing to the district in FY 2023-24. Secured and unsecured tax rolls for a fiscal year are based on taxable assessed values with a lien date of the prior January 1. Thus, the initial phase of this analysis includes estimated development occurring in July-December 2022 (50% of development estimated in calendar year 2022) and development occurring in full calendar years for the remainder of the phase (2023-2025). Subsequent phases include 5-year development periods for development occurring from 2026 through 2040 and 10-year development periods from 2041 through 2060.
- [3] Based on population estimates from the California Department of Finance (DOF) data for January 1, 2020.
- [4] US Census Onthemap.ces.census.gov estimated a total of 18,767 jobs in Manteca, CA in 2018. California EDD reports an annual average growth rate of 0.95% since 2018 for the Stockton-Lodi MSA. EPS adjusted the 2018 employment figure to arrive at a 2020 employment estimate using this growth rate and further increased the total by 10% to account for self-employed workers. Estimate is rounded to the nearest hundred employees.
- [5] Persons served is defined as total population plus half of total employees. Used to estimate specific revenues and expenditures that are assumed to be impacted by growth in resident and employment populations and to avoid double counting of employees who reside in the City.

Attachment G: Manteca Fiscal Impact Analysis

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

City of
Manteca

Land Use	Cumulative Dwelling Units/Square Footage											
	2025 (1)		2030		2035		2040		2050		Buildout (2060)	
	Dwelling Units	Building Sq. Ft.	Dwelling Units	Building Sq. Ft.	Dwelling Units	Building Sq. Ft.	Dwelling Units	Building Sq. Ft.	Dwelling Units	Building Sq. Ft.	Dwelling Units	Building Sq. Ft.
Development Projections in Current City Limits [2]												
Residential Land Uses [4]												
Low Density Residential	1,057	-	2,180	-	3,171	-	3,559	-	3,559	-	3,559	-
High Density Residential	469	-	738	-	738	-	738	-	738	-	738	-
Subtotal Residential	1,526	-	2,918	-	3,909	-	4,297	-	4,297	-	4,297	-
Nonresidential Land Uses												
Retail Commercial [5]	-	622,825	-	1,704,068	-	2,777,102	-	3,119,274	-	3,519,274	-	3,715,722
Office Commercial [5]	-	155,706	-	426,017	-	694,276	-	779,619	-	879,619	-	928,931
Industrial	-	3,625,609	-	3,998,189	-	4,185,741	-	4,185,741	-	4,185,741	-	4,185,741
Subtotal Nonresidential	-	4,404,141	-	6,128,274	-	7,657,119	-	8,084,834	-	8,584,834	-	8,830,394
Total All Land Uses	1,526	4,404,141	2,918	6,128,274	3,909	7,657,119	4,297	8,084,834	4,297	8,584,834	4,297	8,830,394
Development Projections in Annexation Areas [3]												
Residential Land Uses [4]												
Low Density Residential	276	-	691	-	860	-	860	-	860	-	860	-
Subtotal Residential	276	-	691	-	860	-	860	-	860	-	860	-
Nonresidential Land Uses												
Retail Commercial [5]	-	-	-	229,500	-	-	-	382,500	-	-	-	382,500
Industrial	-	-	-	1,131,402	-	-	-	1,885,670	-	-	-	1,885,670
Subtotal Nonresidential	-	-	-	1,360,902	-	-	-	2,268,170	-	-	-	2,268,170
Total All Land Uses	276	-	691	-	860	-	860	2,268,170	860	2,268,170	860	2,268,170
Total City of Manteca Development Projections												
Residential Land Uses [4]												
Low Density Residential	1,333	-	2,871	-	4,031	-	4,419	-	4,419	-	4,419	-
High Density Residential	469	-	738	-	738	-	738	-	738	-	738	-
Subtotal Residential	1,802	-	3,609	-	4,769	-	5,157	-	5,157	-	5,157	-
Nonresidential Land Uses												
Retail Commercial [5]	-	622,825	-	1,704,068	-	3,006,602	-	3,501,774	-	3,901,774	-	4,098,222
Office Commercial [5]	-	155,706	-	426,017	-	694,276	-	779,619	-	879,619	-	928,931
Industrial	-	3,625,609	-	3,998,189	-	5,317,143	-	6,071,411	-	6,071,411	-	6,071,411
Subtotal Nonresidential	-	4,404,141	-	6,128,274	-	9,018,021	-	10,353,004	-	10,853,004	-	11,098,564
Total All Land Uses	1,802	4,404,141	3,609	6,128,274	4,769	9,018,021	5,157	10,353,004	5,157	10,853,004	5,157	11,098,564

Source: City of Manteca; LWA; EPS.

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

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

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

[4] For the purpose of this analysis, low density residential is considered to be owner-occupied and high density residential is assumed to be renter-occupied.
 [5] Nonresidential commercial land use projections provided by the City reflect a general commercial land use designation. This analysis assumes general commercial will comprise both retail and office land uses. EPS determined a preliminary estimated allocation of retail and office space based on the existing proportion of retail and office space in the City, the City's current General Plan, and the proposed land use plans of anticipated development projects within the EIFD boundary.

Attachment G: Manteca Fiscal Impact Analysis

City of
Manteca

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

Land Use	Vacancy Rate [1]	Occupied Dwelling Units/Building Square Feet				
		2025	2030	2040	2050	Buildout (2060)
Development Projections in Current City Limits						
Residential Land Uses						
Low Density Residential	6.0%	994	2,049	3,346	3,346	3,346
High Density Residential	6.0%	441	694	694	694	694
Subtotal Residential Land Uses		1,435	2,743	4,039	4,039	4,039
Nonresidential Land Uses						
Retail Commercial	7.5%	576,113	1,576,263	2,568,820	2,885,329	3,437,043
Office Commercial	7.5%	144,028	394,066	642,205	721,332	859,261
Industrial	7.5%	3,353,689	3,698,325	3,871,811	3,871,811	3,871,811
Subtotal Nonresidential		4,073,830	5,668,653	7,082,835	7,478,471	8,168,114
Development Projections in Annexation Areas						
Residential Land Uses						
Low Density Residential	6.0%	259	649	808	808	808
Subtotal Residential Land Uses		259	649	808	808	808
Nonresidential Land Uses						
Retail Commercial	7.5%	-	-	212,288	353,813	353,813
Industrial	7.5%	-	-	1,046,547	1,744,245	1,744,245
Subtotal Nonresidential		-	-	1,258,834	2,098,057	2,098,057
Total City of Manteca Development Projections						
Residential Land Uses						
Low Density Residential	6.0%	1,253	2,699	4,154	4,154	4,154
High Density Residential	6.0%	441	694	694	694	694
Subtotal Residential Land Uses		1,694	3,392	4,848	4,848	4,848
Nonresidential Land Uses						
Retail Commercial	7.5%	576,113	1,576,263	2,781,107	3,239,141	3,609,141
Office Commercial	7.5%	144,028	394,066	642,205	721,332	813,832
Industrial	7.5%	3,353,689	3,698,325	4,918,358	5,616,055	5,616,055
Subtotal Nonresidential		4,073,830	5,668,653	8,341,670	9,576,529	10,039,029

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

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

occupied

Attachment G: Manteca Fiscal Impact Analysis

City of Manteca

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

Land Use	Assumption [1]	Estimated Population/Employees					Buildout (2060)
		2025	2030	2035	2040	2050	
Project Residents							
Residential Land Uses							
	<i>PPH</i>						
Low Density Residential	3.30	4,135	8,906	12,504	13,708	13,708	13,708
High Density Residential	2.50	1,102	1,734	1,734	1,734	1,734	1,734
Subtotal Residential Land Uses		5,237	10,640	14,238	15,442	15,442	15,442
Total Resident Population		5,237	10,640	14,238	15,442	15,442	15,442
Project Employees							
Nonresidential Land Uses							
	<i>Sq. Ft. per Emp.</i>						
Retail Commercial	400	1,440	3,941	6,953	8,098	9,023	9,477
Office Commercial	400	360	985	1,606	1,803	2,035	2,148
Industrial	2,000	8,384	9,246	12,296	14,040	14,040	14,040
Subtotal Nonresidential		10,185	14,172	20,854	23,941	25,098	25,665
Total Employee Population		10,185	14,172	20,854	23,941	25,098	25,665
Project Persons Served		10,329	17,726	24,666	27,413	27,991	28,275

Source: California Department of Finance; EPS.

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

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Attachment G: Manteca Fiscal Impact Analysis

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

City of Manteca

Land Use	Estimated Assessed Value [1]	Property Turnover Rate [2]	Vacancy Rate [3]	Persons per Household/ Sq. Ft. per Employee [4]
Residential Land Uses				
	<i>per Unit</i>			
Owner-Occupied Residential				
Low Density Residential	\$500,000	14.3%	6.0%	3.30
Renter-Occupied Residential				
High Density Residential	\$200,000	6.7%	6.0%	2.50
Nonresidential Land Uses				
	<i>per Sq. Ft.</i>			
Retail Commercial	\$250	5.0%	7.5%	400
Office Commercial	\$250	5.0%	7.5%	400
Industrial	\$100	5.0%	7.5%	2,000

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



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Attachment G: Manteca Fiscal Impact Analysis

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		Offsetting Revenues	FY 2020-21		Service Population [2]	Revenue Multiplier
			Budgeted General Fund Revenues [1]	Budgeted Net General Fund Revenues		Budgeted General Fund Revenues	Budgeted Net General Fund Revenues		
General Fund Revenues									
Property Taxes	Case Study	Table B-3	\$10,600,345	\$10,600,345	-	-	NA	-	-
Property Tax In-Lieu of Vehicle License Fees	Case Study	Table B-3	\$7,228,240	\$7,228,240	-	-	NA	-	-
Real Property Transfer Tax	Case Study	Table B-4	\$678,590	\$678,590	-	-	NA	-	-
Sales and Use Taxes	Case Study	Table B-5	\$11,770,857	\$11,770,857	-	-	NA	-	-
Public Safety Sales and Use Tax	Case Study	Table B-5	\$340,315	\$340,315	-	-	NA	-	-
Transient Occupancy Tax	Persons Served	-	\$1,062,469	\$1,062,469	-	-	95,300	\$11.15	-
Licenses and Permits	Persons Served	-	\$252,635	\$252,635	(\$252,635)	-	95,300	-	-
Business Licenses	Persons Served	-	\$667,000	\$667,000	-	-	95,300	\$7.00	-
Franchise Fees	Persons Served	-	\$1,777,125	\$1,777,125	-	-	95,300	\$18.65	-
Excise Tax	[3]	-	\$450,000	\$450,000	-	-	NA	-	-
Intergovernmental	[3]	-	\$1,746,492	\$1,746,492	(\$295,000)	-	NA	-	-
Charges for Services	[3]	-	\$8,699,849	\$8,699,849	(\$4,940,845)	-	NA	-	-
Fines and Forfeitures	Persons Served	-	\$304,980	\$304,980	(\$304,980)	-	95,300	-	-
Use of Money & Property	[3]	-	\$920,000	\$920,000	-	-	NA	-	-
All Other Revenue	[3]	-	\$57,650	\$57,650	-	-	NA	-	-
Total General Fund Revenues			\$46,556,547	\$46,556,547	(\$5,793,460)	\$0	\$920,000	\$0	\$0
Fund Reserves			\$8,315,434	\$8,315,434	-	-	\$57,650	-	-
Total General Fund Revenues (Incl. Reserves)			\$54,871,981	\$54,871,981			\$40,763,087		

Source: City of Manteca FY 2020-21 Final Budget including Midyear Budget Amendments (Current as of March 10, 2021); EPS.

[1] Includes midyear budget amendments as provided by City staff, current as of March 10, 2021.
 [2] Refer to Table A-1 for details.
 [3] This revenue source is not expected to be affected by anticipated development and therefore is not evaluated in this analysis.

Attachment G: Manteca Fiscal Impact Analysis

City of Manteca

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

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

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

Attachment G: Manteca Fiscal Impact Analysis

City of
Manteca

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

Item	Assumption/ Source	Formula	Estimated Property Tax Revenues (2020\$)						
			2025	2030	2035	2040	2050	Buildout (2060)	
Assessed Value of New Development	Table D-2								
Assessed Value of New Development in Current City Limits		a	\$1,179,618,758	\$2,170,065,092	\$3,019,643,625	\$3,320,572,292	\$3,445,572,292	\$3,506,962,292	
Assessed Value of New Development in Annexation Area		b	\$137,875,000	\$345,375,000	\$600,390,200	\$714,067,000	\$714,067,000	\$714,067,000	
Total Assessed Value		c = a + b	\$1,317,493,758	\$2,515,440,092	\$3,620,033,825	\$4,034,639,292	\$4,159,639,292	\$4,221,029,292	
Property Tax Revenue (1% of Assessed Value)	1.0000%	d = a * 1.00%	\$11,796,188	\$21,700,651	\$30,196,436	\$33,205,723	\$34,455,723	\$35,069,623	
Property Tax Revenue in Current City Limits		e = b * 1.00%	\$1,378,750	\$3,453,750	\$6,003,902	\$7,140,670	\$7,140,670	\$7,140,670	
Property Tax Revenue in Annexation Areas		f = d + e	\$13,174,938	\$25,154,401	\$36,200,338	\$40,346,393	\$41,596,393	\$42,210,293	
Estimated Property Tax Allocation									
Property Tax Allocation in Current City Limits [1]									
City of Manteca General Fund	14.2968%	g = d * 14.30%	\$1,686,477	\$3,102,498	\$4,317,123	\$4,747,355	\$4,926,065	\$5,013,833	
Other Agencies/ERAF	85.7032%	h = d * 85.70%	\$10,109,711	\$18,598,153	\$25,879,313	\$28,458,368	\$29,529,658	\$30,055,790	
Property Tax Allocation in Annexation Areas [2]									
City of Manteca General Fund	6.6282%	i = e * 6.63%	\$91,386	\$228,921	\$397,949	\$473,296	\$473,296	\$473,296	
Other Agencies/ERAF	93.3718%	j = e * 93.37%	\$1,287,364	\$3,224,829	\$5,605,953	\$6,667,374	\$6,667,374	\$6,667,374	
Total City of Manteca General Fund Property Tax		k = g + i	\$1,777,863	\$3,331,419	\$4,715,072	\$5,220,651	\$5,399,361	\$5,487,129	
EIFD Allocation - Maximum Tax Rate									
EIFD Allocation Percentage [3]		l	5.0%	20.0%	20.0%	20.0%	20.0%	20.0%	
EIFD Allocation		m = k * l	\$88,893	\$666,284	\$943,014	\$1,044,130	\$1,079,872	\$1,097,426	
Net City General Fund Property Tax		n = k - m	\$1,688,970	\$2,665,135	\$3,772,058	\$4,176,521	\$4,319,489	\$4,389,703	
EIFD Allocation - Variable Tax Rate									
EIFD Allocation Percentage [3]		l	5.0%	13.0%	9.5%	9.5%	4.5%	4.5%	
EIFD Allocation		m = k * l	\$88,893	\$433,084	\$447,932	\$495,962	\$242,971	\$246,921	
Net City General Fund Property Tax		n = k - m	\$1,688,970	\$2,898,334	\$4,267,141	\$4,724,689	\$5,156,390	\$5,240,208	

Attachment G: Manteca Fiscal Impact Analysis

City of
Manteca

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

Item	Assumption/ Source	Formula	Estimated Property Tax Revenues (2020\$)				
			2025	2030	2035	2040	2050
Property Tax In-Lieu of Motor Vehicle In-Lieu Fee Revenue (VLF)							
Total Citywide Assessed Value [4]		i	\$9,295,356,393	\$9,295,356,393	\$9,295,356,393	\$9,295,356,393	\$9,295,356,393
Total Assessed Value of Project		m	\$1,317,493,758	\$2,515,440,092	\$3,620,033,825	\$4,034,639,292	\$4,221,029,292
Total Assessed Value		$n = i + m$	\$10,612,850,151	\$11,810,796,485	\$12,915,390,218	\$13,329,995,685	\$13,454,995,685
Percent Change in AV		$o = m / i$	14.17%	27.06%	38.94%	43.40%	44.75%
Property Tax In-Lieu of VLF [5]		$p = o * \$7,228,240$	\$1,024,507	\$1,956,052	\$2,815,005	\$3,137,410	\$3,234,612
							\$3,282,350

prop tax

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

- [1] Reflects the average property tax allocation to the City's General Fund for all TRAs within the 200-year flood plain that are within the City's boundary and not included in a redevelopment area. TRAs located in redevelopment area include: 002-000, 002-005, 002-006, 002-057, 002-058, 002-060, 002-063, 002-064, 002-074, 002-076, 002-078, 002-080, 002-087, and 002-088.
- [2] Reflects the estimated property tax allocation to the City's General Fund of TRAs anticipated to annex into the City of Manteca within the boundary of the flood basin. Refer to Table D-1 for details.
- [3] EIFD allocation percentage represents the portion of property tax revenues to be diverted to the EIFD. Allocation percentages are negotiated allocation amounts based on discussions between the County, the Cities of Lathrop, Stockton, and Manteca, and Project Consultants. Reflects the Initial Base Rate for the period ending 2029 and the Maximum Tax Allocation Rate for 2030 and beyond.
- [4] Reflects Assessed Valuation for FY 2019-20. Includes Citywide secured, unsecured, homeowner exemption, and public utility roll.
- [5] Property tax in-lieu of VLF amount derived from the City of Manteca FY 2019-20 Annual Budget. Refer to Table B-1 for details.

Attachment G: Manteca Fiscal Impact Analysis

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

City of
 Manteca

Description	Assumption/ Source	Estimated Annual Property Transfer Tax Revenue (2020\$)					Buildout (2060)
		2025	2030	2035	2040	2050	
Rate per \$1,000 of AV	\$0.55						
Project Assessed Value	Table D-2						
Low Density Residential		\$666,500,000	\$1,435,500,000	\$2,015,500,000	\$2,209,500,000	\$2,209,500,000	\$2,209,500,000
High Density Residential		\$93,800,000	\$147,600,000	\$147,600,000	\$147,600,000	\$147,600,000	\$147,600,000
Nonresidential		\$557,193,758	\$932,340,092	\$1,456,933,825	\$1,677,539,292	\$1,802,539,292	\$1,863,929,292
Total Assessed Value		\$1,317,493,758	\$2,515,440,092	\$3,620,033,825	\$4,034,639,292	\$4,159,639,292	\$4,221,029,292
Turnover Rate							
Low Density Residential	14.30%						
High Density Residential	6.70%						
Nonresidential	5.00%						
Annual Transfer Tax Revenue [1]							
Low Density Residential		\$52,420	\$112,902	\$158,519	\$173,777	\$173,777	\$173,777
High Density Residential		\$3,457	\$5,439	\$5,439	\$5,439	\$5,439	\$5,439
Nonresidential		\$15,323	\$25,639	\$40,066	\$46,132	\$49,570	\$51,258
Total Annual Transfer Tax Revenue		\$71,200	\$143,980	\$204,024	\$225,349	\$228,786	\$230,474

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

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

Attachment G: Manteca Fiscal Impact Analysis

City of
Manteca

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

Item	Formula	Source/ Assumptions	Annual Sales Tax Revenue					Buildout (2060)
			2025	2030	2035	2040	2050	
Estimated Annual Taxable Sales								
Annual Taxable Sales from Market Support (Residents and Employees)	a		\$40,347,645	\$75,445,812	\$103,598,636	\$113,935,379	\$115,184,129	\$115,797,415
Annual Taxable Sales from Onsite Commercial Uses	b		\$121,792,711	\$324,229,106	\$577,848,534	\$675,416,296	\$755,012,084	\$794,103,167
Annual Taxable Sales from New Development	c = a + b		\$162,140,356	\$399,674,918	\$681,447,170	\$789,351,675	\$870,196,213	\$909,900,582
Annual Sales Tax Revenue								
Bradley Burns Local Sales Tax Revenue	d = c * 1.0000%	1.0000%	\$1,621,404	\$3,996,749	\$6,814,472	\$7,893,517	\$8,701,962	\$9,099,006
City of Manteca Prop 172 Public Safety Sales Tax Revenue [1]	e = d * 2.8912%	2.8912%	\$46,877	\$115,553	\$197,018	\$228,215	\$251,588	\$263,067

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

[1] Calculated as the ratio of Proposition 172 Public Safety Tax revenue to total sales tax revenue based on the FY 2020-21 Budget. Any variation in the relationship between Proposition 172 Public Safety Tax revenue and total sales tax revenue affecting the estimate of this revenue source is estimated to be nominal.

Attachment G: Manteca Fiscal Impact Analysis

City of
Manteca

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

	Assumption	Estimated Annual Taxable Sales (2020\$)				Buildout (2060)
		2025	2030	2035	2040	
Annual Taxable Sales from Market Support						
Annual Taxable Sales from New Residents						
Residential Development						
Low Density Residential	Table A-3	1,253	2,699	3,789	4,154	4,154
High Density Residential		441	694	694	694	694
Total Residential Development		1,694	3,392	4,483	4,848	4,848
Taxable Retail Expenditures						
<i>per Household [1]</i>						
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
Total Taxable Retail Expenditures		\$36,685,380	\$75,175,560	\$101,345,160	\$110,098,440	\$110,098,440
Estimated Citywide Capture from New Households [2]						
Estimated Taxable Sales inside Project Area	80%	\$29,348,304	\$60,140,448	\$81,076,128	\$88,078,752	\$88,078,752
Estimated Taxable Sales outside Project Area	50%	\$14,674,152	\$30,070,224	\$40,538,064	\$44,039,376	\$44,039,376
Estimated Taxable Sales outside Project Area	50%	\$14,674,152	\$30,070,224	\$40,538,064	\$44,039,376	\$44,039,376
Annual Taxable Sales from New Employment						
Taxable Sales from New Employment						
Employees	Table A-4	10,185	14,172	20,854	23,941	25,665
Average Daily Taxable Sales per New Employee	\$10.00					
Work Days per Year	240					
Taxable Sales from New Employees [3]	50%	\$12,221,490	\$17,005,960	\$25,025,009	\$28,729,586	\$30,798,515
Estimated Citywide Capture from New Employees [2]						
Estimated Taxable Sales inside Project Area	90%	\$10,999,341	\$15,305,364	\$22,522,508	\$25,856,627	\$27,718,663
Estimated Taxable Sales outside Project Area	70%	\$7,699,539	\$10,713,755	\$15,765,756	\$18,099,639	\$19,403,064
Estimated Taxable Sales outside Project Area	30%	\$3,299,802	\$4,591,609	\$6,756,752	\$7,756,988	\$8,315,599
Total Annual Taxable Sales from Market Support						
Taxable City Sales inside Project Area		\$40,347,645	\$75,445,812	\$103,598,636	\$113,935,379	\$115,184,129
Taxable City Sales outside Project Area		\$22,373,691	\$40,783,979	\$56,303,820	\$62,139,015	\$63,013,140
Taxable City Sales outside Project Area		\$17,973,954	\$34,661,833	\$47,294,816	\$51,796,364	\$52,354,975

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

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

Attachment G: Manteca Fiscal Impact Analysis

City of
Manteca

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

Item	Annual Taxable Sales per Sq. Ft. [1]	Estimated Annual Taxable Sales (2020\$)				
		2025	2030	2035	2040	2050
Taxable Sales from Commercial Development						
Taxable Sales Generating Occupied Commercial Development Square Feet						
Retail Commercial		576,113	1,576,263	2,781,107	3,239,141	3,609,141
Total		576,113	1,576,263	2,781,107	3,239,141	3,609,141
Total Taxable Sales from Onsite Commercial Development						
Retail Commercial	\$240	\$138,267,165	\$378,303,037	\$667,465,733	\$777,393,858	\$866,193,858
Total		\$138,267,165	\$378,303,037	\$667,465,733	\$777,393,858	\$866,193,858
<i>Less Total Annual Taxable Sales from Market Support (within the Project) [2]</i>						
		\$22,373,691	\$40,793,979	\$56,303,820	\$62,139,015	\$63,442,440
Annual Sales Less Market Support		\$115,893,474	\$337,519,058	\$611,161,913	\$715,254,843	\$803,180,718
<i>Less Shift of Sales from Existing Regional and Community Retail to the Project [3]</i>						
	10%	\$11,589,347	\$33,751,906	\$61,116,191	\$71,525,484	\$80,318,072
Total Taxable Sales from Retail Commercial Uses		\$104,304,127	\$303,767,152	\$550,045,722	\$643,729,358	\$722,862,646
Occupied Nonretail Commercial Uses						
Office Commercial		144,028	394,066	642,205	721,332	813,832
Industrial		3,353,689	3,698,325	4,918,358	5,616,055	5,616,055
Total		3,497,717	4,092,391	5,560,562	6,337,388	6,429,888
Total Taxable Sales from Nonretail Commercial Uses						
Office Commercial	\$5	\$720,141	\$1,970,328	\$3,211,025	\$3,606,661	\$4,069,161
Industrial	\$5	\$16,768,443	\$18,491,625	\$24,591,788	\$28,080,277	\$28,080,277
Total		\$17,488,584	\$20,461,954	\$27,802,812	\$31,686,938	\$32,149,438
Total Taxable Sales from Nonretail Commercial Development		\$17,488,584	\$20,461,954	\$27,802,812	\$31,686,938	\$32,149,438
Total Taxable Sales from Onsite Commercial Uses		\$121,792,711	\$324,229,106	\$577,848,534	\$675,416,296	\$755,012,084

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

[1] See Table D-4 for the taxable retail sales calculation. All retail is assumed to be community serving retail. Sales per square foot for the Retail space is based on average total sales per square foot figure derived from BizMiner and eMarketer data (escalated to 2020\$) and converts total sales to taxable sales per square foot to account for a small portion of non-taxable goods sold.

[2] Estimated in Table B-5A

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

APPENDIX C:
General Fund Expenditure Analysis



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

Attachment G: Manteca Fiscal Impact Analysis

City of
Manteca

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

Item	Estimating Procedure	FY 2020-21 Budgeted Expenditures [1]	Less Offsetting Revenue	FY 2020-21 Net City Expenditures	Population or Persons Served	FY 2020-21 Avg. Cost	Adjustment Factor [2]	Net FY 2019-20 Avg. Cost
General Fund Expenditures								
General Government								
Legislation and Policy	Persons Served	\$1,569,362	-	\$1,569,362	95,300	\$16.47	100%	\$16.47
Legal Services	Persons Served	\$920,326	-	\$920,326	95,300	\$9.66	100%	\$9.66
City Administration	Persons Served	\$1,276,411	(\$475,458)	\$800,953	95,300	\$8.40	100%	\$8.40
Public Works Administration	Persons Served	\$1,709,398	(\$1,554,893)	\$154,505	95,300	\$1.62	100%	\$1.62
Non Departmental	Persons Served	\$9,181,518	-	\$9,181,518	95,300	\$96.34	100%	\$96.34
Human Resources	Persons Served	\$1,644,221	-	\$1,644,221	95,300	\$17.25	100%	\$17.25
Fiscal and Revenue Management	Persons Served	\$1,713,751	(\$822,631)	\$891,120	95,300	\$9.35	100%	\$9.35
Economic and Community Development	Persons Served	\$365,978	-	\$365,978	95,300	\$3.84	200%	\$7.68
Fleet Maintenance	Persons Served	\$450,675	-	\$450,675	95,300	\$4.73	100%	\$4.73
Subtotal General Government		\$18,831,640	(\$2,852,981)	\$15,978,659				
Public Safety								
Police Protection [3]	Persons Served	\$19,436,258	(\$840,780)	\$18,595,478	95,300	\$195.13	100%	\$195.13
Animal Services	Persons Served	\$450,319	(\$252,635)	\$197,684	95,300	\$2.07	100%	\$2.07
Fire Protection [3] [4]	Persons Served	\$10,890,170	(\$1,792,064)	\$9,098,106	95,300	\$95.47	100%	\$95.47
Subtotal Public Safety		\$30,776,747	(\$2,885,479)	\$27,891,268				
Parks, Recreation, and Community Services								
Parks Maintenance	Per Capita	\$2,988,546	(\$55,000)	\$2,933,546	84,800	\$34.59	100%	\$34.59
Library	Per Capita	\$133,160	-	\$133,160	84,800	\$1.57	100%	\$1.57
Recreational and Senior Services	Per Capita	\$996,298	-	\$996,298	84,800	\$11.75	100%	\$11.75
Subtotal Parks, Recreation, and Community Svcs		\$4,118,004	(\$55,000)	\$4,063,004				
Public Utilities								
Storm Drainage	Persons Served	\$671,420	-	\$671,420	95,300	\$7.05	100%	\$7.05
Subtotal Public Utilities		\$671,420	-	\$671,420				
Transportation								
Streets	Persons Served	\$474,170	-	\$474,170	95,300	\$4.98	100%	\$4.98
Subtotal Transportation		\$474,170	-	\$474,170				
Total General Fund Expenditures		\$54,871,981	(\$5,793,460)	\$49,078,521				

Source: City of Manteca FY 2020-21 Final Budget including Midyear Budget Amendments (Current as of March 10, 2021); EPS.

[1] Includes midyear budget amendments as provided by City staff, current as of March 10, 2021.
 [2] An adjustment factor may be used to reflect the fact that new employees may not increase certain General Fund department expenditures at a 1:1 ratio. This analysis does not assume an adjustment at this time.
 [3] Police and Fire protection expenditures included reflect only City General Fund Police expenditures and excludes any Measure M funded expenditures (Fund 320) for one-time capital expenditures included in the public safety endowment fund (Fund 330).
 [4] It is anticipated that Project development would result in the need for an additional fire station to serve the Project area to the south of the City prior to development of the first phase of the Project, based on information provided by the Fire Chief. This ongoing operations of a new fire station in the initial phase of Project development (2020 - 2025).

Attachment G: Manteca Fiscal Impact Analysis

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

Expenditure Category	Estimated Annual Expenditure [1]				Buildout (2060)
	2025	2030	2035	2040	
City of Manteca					
General Fund					
General Government					
Legislation and Policy	\$170,100	\$291,904	\$406,182	\$451,421	\$460,942
Legal Services	\$99,753	\$171,182	\$238,199	\$264,728	\$270,311
City Administration	\$86,814	\$148,979	\$207,303	\$230,391	\$235,250
Public Works Administration	\$16,747	\$28,738	\$39,989	\$44,443	\$45,380
Non Departmental	\$995,169	\$1,707,778	\$2,376,361	\$2,641,030	\$2,696,729
Human Resources	\$178,214	\$305,828	\$425,557	\$472,954	\$482,929
Fiscal and Revenue Management	\$96,587	\$165,750	\$230,640	\$256,328	\$261,733
Economic and Community Development	\$79,335	\$136,145	\$189,445	\$210,544	\$214,985
Fleet Maintenance	\$48,848	\$83,826	\$116,644	\$129,635	\$132,369
Subtotal General Government	\$1,771,567	\$3,040,130	\$4,230,319	\$4,701,475	\$4,800,628
Public Safety					
Police Protection	\$2,015,532	\$3,458,790	\$4,812,882	\$5,348,922	\$5,461,729
Animal Services	\$21,427	\$36,770	\$51,165	\$56,863	\$58,062
Fire Protection [2]	\$1,700,000	\$1,692,263	\$2,354,772	\$2,617,037	\$2,672,230
Subtotal Public Safety	\$3,736,959	\$5,187,822	\$7,218,819	\$8,022,822	\$8,192,021
Parks, Recreation, and Community Services					
Parks Maintenance	\$181,171	\$368,082	\$492,561	\$534,197	\$534,197
Library	\$8,224	\$16,708	\$22,358	\$24,248	\$24,248
Recreational and Senior Services	\$61,530	\$125,009	\$167,285	\$181,425	\$181,425
Subtotal Parks, Recreation, and Community Svcs	\$250,925	\$509,799	\$682,204	\$739,871	\$739,871
Public Utilities					
Storm Drainage	\$72,774	\$124,885	\$173,777	\$193,132	\$197,205
Subtotal Public Utilities	\$72,774	\$124,885	\$173,777	\$193,132	\$197,205
Transportation					
Streets	\$51,394	\$88,196	\$122,725	\$136,393	\$139,270
Subtotal Transportation	\$51,394	\$88,196	\$122,725	\$136,393	\$139,270
Total Annual General Fund Expenditures	\$5,883,619	\$8,950,832	\$12,427,844	\$13,793,693	\$14,068,994
					<i>exp est</i>

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

[1] Annual expenditure estimated on a per persons served or per capita basis. Refer to Table C-1 for estimating procedure and Table A-5 for population and employment estimates.
 [2] Based on information provided by the Fire Chief, it is anticipated that an additional fire station would be required to service Project development south of the City. Staffing for an additional Fire station would consist of Three Fire Captains, Three Fire Engineers, Three Firefighters and two Firefighter floaters. It is estimated that staffing and operations of this station would result in annual expenditures equaling \$1,700,000 annually, based on information provided by the Manteca Fire Department. The ongoing annual operational costs of a new fire station is included in the initial phase of the development. It is assumed that this cost is captured in the annual expenditures calculated using the multiplier method for all remaining phases.

APPENDIX D:
Supporting Tables for
Revenue and Expenditure Analysis



Table D-1	Preliminary Property Tax Allocations for Annexation Area	G-18
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Table D-3	Estimated Average Annual Household Income	G-20
Table D-4	Total and Taxable Retail Sales per Square Feet.....	G-21

Attachment G: Manteca Fiscal Impact Analysis

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

City of
 Manteca

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

Source: San Joaquin County Auditor-Controller; EPS.

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

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

Attachment G: Manteca Fiscal Impact Analysis

City of
Manteca

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

Item	Rounded Value per Unit/Sq. Ft. [1]	Total Assessed Value (2020\$)					Buildout (2060)
		2025	2030	2035	2040	2050	
Development Projections in Current City Limits							
Residential Land Uses							
Low Density Residential	<i>per Unit</i> \$500,000	\$528,625,000	\$1,090,125,000	\$1,585,625,000	\$1,779,625,000	\$1,779,625,000	\$1,779,625,000
High Density Residential	\$200,000	\$93,800,000	\$147,600,000	\$147,600,000	\$147,600,000	\$147,600,000	\$147,600,000
Subtotal Residential		\$622,425,000	\$1,237,725,000	\$1,733,225,000	\$1,927,225,000	\$1,927,225,000	\$1,927,225,000
Nonresidential Land Uses							
Retail Commercial	<i>per Sq. Ft.</i> \$250	\$155,706,267	\$426,016,933	\$694,275,600	\$779,818,533	\$879,818,533	\$928,930,533
Office Commercial	\$250	\$38,926,567	\$106,504,233	\$173,568,900	\$194,954,633	\$219,954,633	\$232,232,633
Industrial	\$100	\$362,560,925	\$399,818,925	\$418,574,125	\$418,574,125	\$418,574,125	\$418,574,125
Subtotal Nonresidential		\$557,193,758	\$932,340,092	\$1,286,418,625	\$1,393,347,292	\$1,516,347,292	\$1,579,737,292
Total All Land Uses		\$1,179,618,758	\$2,170,065,092	\$3,019,643,625	\$3,320,572,292	\$3,443,572,292	\$3,506,962,292
Development Projections in Annexation Areas							
Residential Land Uses							
Low Density Residential	<i>per Unit</i> \$500,000	\$137,875,000	\$345,375,000	\$429,875,000	\$429,875,000	\$429,875,000	\$429,875,000
Subtotal Residential		\$137,875,000	\$345,375,000	\$429,875,000	\$429,875,000	\$429,875,000	\$429,875,000
Nonresidential Land Uses							
Retail Commercial	<i>per Sq. Ft.</i> \$250	-	-	\$57,375,000	\$95,625,000	\$95,625,000	\$95,625,000
Industrial	\$100	-	-	\$113,140,200	\$188,567,000	\$188,567,000	\$188,567,000
Subtotal Nonresidential		-	-	\$170,515,200	\$284,192,000	\$284,192,000	\$284,192,000
Total All Land Uses		\$137,875,000	\$345,375,000	\$600,390,200	\$714,067,000	\$714,067,000	\$714,067,000
Total City of Manteca Development Projections							
Residential Land Uses							
Low Density Residential	<i>per Unit</i> \$500,000	\$666,500,000	\$1,435,500,000	\$2,015,500,000	\$2,209,500,000	\$2,209,500,000	\$2,209,500,000
High Density Residential	\$200,000	\$93,800,000	\$147,600,000	\$147,600,000	\$147,600,000	\$147,600,000	\$147,600,000
Subtotal Residential		\$760,300,000	\$1,583,100,000	\$2,163,100,000	\$2,357,100,000	\$2,357,100,000	\$2,357,100,000
Nonresidential Land Uses							
Retail Commercial	<i>per Sq. Ft.</i> \$250	\$155,706,267	\$426,016,933	\$751,650,600	\$875,443,533	\$975,443,533	\$1,024,555,533
Office Commercial	\$250	\$38,926,567	\$106,504,233	\$173,568,900	\$194,954,633	\$219,954,633	\$232,232,633
Industrial	\$100	\$362,560,925	\$399,818,925	\$531,714,325	\$607,141,125	\$607,141,125	\$607,141,125
Subtotal Nonresidential		\$557,193,758	\$932,340,092	\$1,456,933,825	\$1,677,539,292	\$1,802,539,292	\$1,863,929,292
Total All Land Uses		\$1,317,493,758	\$2,515,440,092	\$3,620,033,825	\$4,034,639,292	\$4,159,639,292	\$4,221,029,292

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

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

Attachment G: Manteca Fiscal Impact Analysis

City of
Manteca

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

Residential Land Use	Estimated Home Value [1]	Total Annual Mortgage or Rent [2]	Estimated Household Income [3]	Taxable Expenditures as a Percentage of Income [4]	Annual Taxable Expenditures per Household (Rounded)
Owner-Occupied Residential Low Density Residential	\$500,000	\$35,767	\$102,000	23%	\$24,000
Renter-Occupied Residential High Density Residential	\$200,000	\$18,000	\$51,000	30%	\$15,000

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

[1] See Table A-5 for detail on estimated values for residential units.
 [2] Based on a 5%, 30-year fixed-rate mortgage with a 20% down payment, \$150 monthly Homeowner's association dues and 2% annual taxes and insurance.
 High density residential based on an average monthly rent assumption of \$1,500 based on data on similar multifamily residential obtained from Costar, September 2019 with an average unit size of 1,000 square feet.
 [3] Assumes 35% of income dedicated to housing costs (mortgage, taxes, insurance, and HOA dues) or rent payments. Rounded to the nearest \$1,000.
 [4] Based on household expenditures data from the Bureau of Labor Statistics, 2018 Consumer Expenditure Survey.

Attachment G: Manteca Fiscal Impact Analysis

Table D-4
 Mossdale Tract Infrastructure Finance Plan
 Fiscal Impact Analysis - City of Manteca
 Total and Taxable Retail Sales per Square Foot (2020\$)

Item	Total Retail Sales per Square Foot							
	Original Data [see Note]	Escalated Data (2019\$) [1]	Neighborhood		Community		Regional	
			% [2]	No.	% [2]	No.	% [2]	No.
Total Retail Sales per Square Foot								
Motor Vehicle and Parts Dealers [3]	\$250	\$279	3%	\$8	2%	\$6	1%	\$3
Home Furnishings and Appliance Stores	\$525	\$586	0%	\$0	7%	\$41	10%	\$59
Bldg. Matri. and Garden Equip. and Supplies	\$356	\$398	0%	\$0	15%	\$60	1%	\$4
Food and Beverage Stores [4]	-	\$578	55%	\$318	24%	\$139	3%	\$17
Gasoline Stations [5]	\$1,321	\$1,664	1%	\$17	2%	\$33	1%	\$17
Clothing and Clothing Accessories Stores	\$370	\$413	2%	\$8	5%	\$21	20%	\$83
General Merchandise Stores	\$360	\$402	5%	\$20	20%	\$80	20%	\$80
Food Services and Drinking Places	\$492	\$550	8%	\$44	10%	\$55	20%	\$110
Other Retail	\$209	\$234	12%	\$28	7%	\$16	18%	\$42
Nonretail [6]	NA	\$0	14%	\$0	8%	\$0	6%	\$0
Total			100%	\$440	100%	\$450	100%	\$410

Taxable Retail Sales per Square Foot by Retail Center Type
 Percent Taxable by Shopping Center Type [7]
Taxable Sales per Square Foot (Rounded)

	44%	54%	98%
	\$190	\$240	\$400

Note: Original data is based on an average of multiple sources and is presented in 2016\$ unless noted otherwise in footnotes.

Source: BizMiner 2016; ULI Dollars & Cents 2008; State of California Board of Equalization (BOE) Publication 61; Bureau of Labor Statistics, "CPI-All Urban Consumers (Current Series) - West Urban"; RetailSails http://retailsails.files.wordpress.com/2011/09/rs_spsf.pdf; eMarketer pulled February 2019; respective annual 10-K reports; EPS.

[1] Sales adjusted to year-end 2020 based on the Consumer Price Index. All items in West urban, all urban consumers, not seasonally adjusted:

Year	CPI	Adjustment to 2020\$
2008	219.65	25.9%
2016	247.71	11.7%
2018	263.26	5.1%
2019	270.35	2.3%
2020	276.59	0.0%

[2] Reflects percentage of total square footage by retail category by retail center type, estimated based on ULI's Dollars & Cents 2008.

[3] Reflects motor vehicle parts only; excludes taxable sales per square foot for dealerships.

[4] Sales per square foot for Food and Beverage stores estimated based on the averages from BizMiner, RetailSales, eMarketer, and annual 10-K reports, escalated to 2020\$.

[5] Estimated using ULI's Dollars & Cents, 2008, escalated to 2020\$.

[6] Included to account for non-taxable retail space occupants, such as services.

[7] Based on BOE Publication 61, March 2018.

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ATTACHMENT H:
Stockton Fiscal Impact Analysis



List of Tables

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Table 2	Estimated Annual Revenues and Expenditures	H-2

Attachment H: Stockton Fiscal Impact Analysis

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

City of
Stockton

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

Source: EPS. sum

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

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

Attachment H: Stockton Fiscal Impact Analysis

City of
Stockton

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

Item	Estimated Annual Revenues/Expenditures (Rounded)					Buildout (2060)
	2025 [1]	2030	2035	2040	2050	
Annual General Fund Revenues						
Property Tax	\$277,700	\$493,500	\$905,000	\$1,388,200	\$1,803,100	\$1,888,400
Property Tax in Lieu of VLF	\$196,300	\$381,800	\$692,400	\$1,051,200	\$1,417,800	\$1,530,300
Property Transfer Tax	\$9,400	\$14,900	\$23,700	\$33,600	\$43,300	\$46,300
Sales and Use Tax	\$657,400	\$1,556,900	\$2,559,600	\$3,636,900	\$5,530,500	\$6,384,400
Prop. 172 Public Safety Sales Tax	\$24,400	\$57,700	\$94,900	\$134,800	\$205,000	\$236,600
Utility User Taxes	\$103,000	\$211,200	\$346,000	\$474,600	\$594,500	\$637,800
Franchise Taxes	\$44,600	\$91,400	\$150,600	\$205,500	\$257,400	\$276,100
Transient Occupancy Tax	\$8,200	\$16,800	\$27,700	\$37,800	\$47,300	\$50,800
Business License Tax	\$29,900	\$61,200	\$100,900	\$137,500	\$172,300	\$184,800
Licenses and Permits	\$600	\$1,300	\$2,100	\$2,900	\$3,600	\$3,900
Total Annual General Fund Revenue	\$1,351,500	\$2,886,100	\$4,904,900	\$7,103,000	\$10,074,800	\$11,239,400
Annual General Fund Expenditures						
General Government Administration	\$52,800	\$108,200	\$178,200	\$243,100	\$304,500	\$326,700
Police Services	\$404,000	\$828,100	\$1,364,300	\$1,860,600	\$2,330,700	\$2,500,300
Fire Services	\$136,500	\$279,700	\$460,800	\$628,500	\$787,300	\$844,600
Fire Station Expenditures	\$2,300,000	\$2,300,000	\$2,300,000	\$2,300,000	\$2,300,000	\$2,300,000
Public Works	\$50,200	\$103,000	\$169,600	\$231,300	\$289,800	\$310,900
Economic Development	\$4,100	\$8,500	\$13,900	\$19,000	\$23,800	\$25,500
Office of Violence Prevention	\$6,200	\$12,700	\$20,900	\$28,500	\$35,700	\$38,300
Library and Recreation (prior to 2034)	\$17,900	\$34,600	\$53,900	\$81,400	\$108,800	\$146,100
Library and Recreation (2034 and beyond)	-	-	-	-	-	-
Entertainment Venues	\$11,400	\$22,000	\$33,200	\$40,100	\$40,100	\$206,800
Downtown Marina	\$700	\$1,400	\$2,100	\$2,500	\$2,500	\$40,100
Golf Courses	\$1,300	\$4,200	\$7,000	\$9,500	\$11,900	\$2,500
Development Services	\$2,500	\$5,200	\$8,500	\$11,600	\$14,500	\$12,800
Total Annual General Fund Expenditures	\$2,987,600	\$3,707,600	\$4,730,100	\$5,581,500	\$6,347,600	\$6,624,100
EIFD Contribution [2]						
Maximum Tax Rate	(\$2,800)	(\$98,700)	(\$181,000)	(\$277,600)	(\$360,600)	(\$377,700)
Variable Tax Rate	(\$2,800)	(\$64,200)	(\$86,000)	(\$131,900)	(\$81,100)	(\$85,000)
Net General Fund Surplus/(Deficit)						
Prior to EIFD Allocation	(\$1,636,100)	(\$821,500)	\$174,800	\$1,521,500	\$3,727,200	\$4,615,300
Net of EIFD Allocation - Maximum Tax	(\$1,638,900)	(\$920,200)	(\$6,200)	\$1,243,900	\$3,366,600	\$4,237,600
Net of EIFD Allocation - Variable Tax	(\$1,638,900)	(\$885,700)	\$88,800	\$1,389,600	\$3,646,100	\$4,530,300

Source: EPS. det sum

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

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



APPENDICES:

- Appendix A: General Assumptions
- Appendix B: General Fund Revenue Analysis
- Appendix C: General Fund Expenditure Analysis
- Appendix D: Supporting Tables for
Revenue and Expenditure Analysis

APPENDIX A: General Assumptions



Table A-1	General Assumptions	H-3
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Attachment H: Stockton Fiscal Impact Analysis

City of Stockton

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

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

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

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.
Residential Land Uses [4]												
Low Density Residential	187	-	187	-	187	-	187	-	187	-	187	-
High Density Residential	75	-	375	-	895	-	888	-	888	-	888	-
Subtotal Residential	262	-	562	-	882	-	1,075	-	1,075	-	1,075	-
Nonresidential Land Uses												
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
Subtotal Nonresidential	-	216,645	-	341,645	-	1,570,795	-	3,456,170	-	4,762,395	-	4,791,045
Total All Land Uses	262	216,645	562	341,645	882	1,570,795	1,075	3,456,170	1,075	4,762,395	1,075	4,791,045
Development Projections in Annexation Areas [3]												
Nonresidential Land Uses												
Retail Commercial [5]	-	162,500	-	512,500	-	887,500	-	1,287,500	-	2,028,500	-	2,433,600
Subtotal Nonresidential	-	162,500	-	512,500	-	887,500	-	1,287,500	-	2,028,500	-	2,433,600
Total All Land Uses	-	162,500	-	512,500	-	887,500	-	1,287,500	-	2,028,500	-	2,433,600
Total City of Stockton Development Projections												
Residential Land Uses [4]												
Low Density Residential	187	-	187	-	187	-	187	-	187	-	187	-
High Density Residential	75	-	375	-	695	-	888	-	888	-	888	-
Subtotal Residential	262	-	562	-	882	-	1,075	-	1,075	-	1,075	-
Nonresidential Land Uses												
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
Subtotal Nonresidential	-	379,145	-	854,145	-	2,458,295	-	4,743,670	-	6,790,895	-	7,224,645
Total All Land Uses	262	379,145	562	854,145	882	2,458,295	1,075	4,743,670	1,075	6,790,895	1,075	7,224,645

Source: City of Stockton; LWA; EPS.

[1] This analysis assumes the EIFD will be formed in FY 2022-23 (Base Year) with the first year of revenue accruing to the district in FY 2023-24. Secured and unsecured tax rolls for a fiscal year are based on taxable assessed values with a lien date of the prior January 1. Thus, the initial phase of this analysis includes estimated development occurring in July-December 2022 (50% of development estimated in calendar year 2022) and development occurring in full calendar years for the remainder of the phase (2023-2025). Subsequent phases include 9-year development periods for development occurring from 2026 through 2040 and 10-year development periods from 2041 through 2060.

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

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

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

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

Attachment H: Stockton Fiscal Impact Analysis

City of
Stockton

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

Land Use	Vacancy Rate [1]	Occupied Dwelling Units/Building Square Feet				
		2025	2030	2035	2040	Buildout (2060)
Development Projections in Current City Limits						
Residential Land Uses						
Low Density Residential	6.0%	176	176	176	176	176
High Density Residential	6.0%	71	353	653	835	835
Subtotal Residential Land Uses		246	528	829	1,010	1,010
Nonresidential Land Uses						
Retail Commercial	7.5%	140,278	221,215	302,153	383,090	544,965
Office Commercial	7.5%	60,119	94,806	129,494	164,181	233,556
Industrial	7.5%	-	-	1,021,339	2,649,686	3,626,694
Subtotal Nonresidential		200,397	316,022	1,452,985	3,196,957	4,431,717
Development Projections in Annexation Areas						
Nonresidential Land Uses						
Retail Commercial	7.5%	150,313	474,063	820,938	1,190,938	1,876,363
Subtotal Nonresidential		150,313	474,063	820,938	1,190,938	2,251,080
Total City of Stockton Development Projections						
Residential Land Uses						
Low Density Residential	6.0%	176	176	176	176	176
High Density Residential	6.0%	71	353	653	835	835
Subtotal Residential Land Uses		246	528	829	1,010	1,010
Nonresidential Land Uses						
Retail Commercial	7.5%	290,590	695,278	1,123,090	1,574,028	2,421,328
Office Commercial	7.5%	60,119	94,806	129,494	164,181	233,556
Industrial	7.5%	-	-	1,021,339	2,649,686	3,626,694
Subtotal Nonresidential		350,709	790,084	2,273,923	4,387,895	6,682,797

Source: California Department of Finance; City of Stockton; Costar, LWA; EPS.

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

Attachment H: Stockton Fiscal Impact Analysis

City of
Stockton

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

Land Use	Assumption [1]	Estimated Population/Employees					Buildout (2060)
		2025	2030	2035	2040	2050	
Project Residents							
Residential Land Uses							
	<i>PPH</i>						
Low Density Residential	3.30	580	580	580	580	580	580
High Density Residential	2.50	176	881	1,633	2,087	2,087	2,087
Subtotal Residential Land Uses		756	1,461	2,213	2,667	2,667	2,667
Total Resident Population		756	1,461	2,213	2,667	2,667	2,667
Project Employees							
Nonresidential Land Uses							
	<i>Sq. Ft. per Emp.</i>						
Retail Commercial	400	726	1,738	2,808	3,935	6,053	7,036
Office Commercial	400	150	237	324	410	584	604
Industrial	2,000	0	0	511	1,325	1,813	1,813
Subtotal Nonresidential		877	1,975	3,642	5,670	8,451	9,454
Total Employee Population		877	1,975	3,642	5,670	8,451	9,454
Project Persons Served		1,195	2,449	4,034	5,502	6,892	7,394

pop

Source: California Department of Finance; EPS.

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

Attachment H: Stockton Fiscal Impact Analysis

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

Land Use	Estimated Assessed Value [1]	Property Turnover Rate [2]	Vacancy Rate [3]	City of Stockton	
				Persons Per Household/ Sq. Ft. per Employee [4]	
Residential Land Uses				<i>PPH</i>	
Low Density Residential	<i>per Unit</i> \$425,000	14.3%	6.0%	3.30	
High Density Residential	\$200,000	6.7%	6.0%	2.50	
Nonresidential Land Uses				<i>Sq. Ft. per Emp.</i>	
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	

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

City of Stockton

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

Item	Estimating Procedure	Case Study Reference	FY 2020-21 Budgeted General Fund Revenues	Offsetting Revenue	FY 2020-21 Budgeted Net General Fund Revenues	Service Population [1]	Revenue Multiplier
General Fund Revenues							
Taxes							
Property Tax	Case Study	Table B-3	\$37,023,000	-	\$37,023,000	N/A	-
Property Tax in Lieu of VLF	Case Study	Table B-3	\$25,626,000	-	\$25,626,000	N/A	-
Property Transfer Tax	Case Study	Table B-4	\$780,000	-	\$780,000	N/A	-
Sales and Use Tax	Case Study	Table B-5	\$43,229,000	-	\$43,229,000	N/A	-
Measure A Transaction Tax	[2]	-	\$28,472,000	-	\$28,472,000	N/A	-
Prop. 172 Public Safety Sales Tax	Case Study	Table B-5	\$1,602,000	-	\$1,602,000	N/A	-
Utility User Taxes	Persons Served	-	\$32,780,000	-	\$32,780,000	380,022	\$86.26
Franchise Taxes	Persons Served	-	\$14,191,000	-	\$14,191,000	380,022	\$37.34
Transient Occupancy Tax	Persons Served	-	\$2,609,000	-	\$2,609,000	380,022	\$6.87
Business License Tax	Persons Served	-	\$9,500,000	-	\$9,500,000	380,022	\$25.00
Total Taxes			\$195,812,000	-	\$195,812,000	N/A	-
Licenses and Permits	Persons Served	-	\$530,735	(\$329,550)	\$201,185	380,022	\$0.53
Intergovernmental Revenue	[3]	-	\$3,106,730	(\$85,000)	\$3,021,730	N/A	-
Charges for Services	[4]	-	\$9,033,455	(\$8,976,275)	\$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	-
Subtotal General Fund Revenue			\$223,082,326	(\$12,692,499)	\$210,389,827	N/A	-
Transfers In	[3]	-	\$368,000	-	\$368,000	N/A	-
Total General Fund Revenue			\$223,450,326	(\$12,692,499)	\$210,757,827	N/A	-

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

- [1] Refer to Table A-1.
- [2] Measure A is a 0.75% transaction and use tax approved by voters in November 2013 and is set to expire in 2024 or sooner if certain conditions are met. As it is unknown if Measure A will be extended beyond the initial 10 year period, it has been excluded from this analysis.
- [3] These revenue sources are not anticipated to be impacted by development included in this analysis.
- [4] Based on the City of Stockton Fiscal Year 2020-21 Approved Annual Budget, these revenue categories are fully offset by expenditures as shown on Table C-1.

Attachment H: Stockton Fiscal Impact Analysis

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

City of
 Stockton

Revenue Category	Case Study Reference	Estimated Annual Revenue (Rounded)					Buildout (2060)
		2025	2030	2035	2040	2050	
General Fund Revenues							
Property Tax	Table B-3	\$277,700	\$493,500	\$905,000	\$1,388,200	\$1,803,100	\$1,888,400
Property Tax in Lieu of VLF	Table B-3	\$196,300	\$381,800	\$692,400	\$1,051,200	\$1,417,800	\$1,530,300
Property Transfer Tax	Table B-4	\$9,400	\$14,900	\$23,700	\$33,600	\$43,300	\$46,300
Sales and Use Tax	Table B-5	\$657,400	\$1,556,300	\$2,559,600	\$3,636,900	\$5,530,500	\$6,384,400
Prop. 172 Public Safety Sales Tax	Table B-5	\$24,400	\$57,700	\$94,900	\$134,800	\$205,000	\$236,600
Utility User Taxes	-	\$103,000	\$211,200	\$348,000	\$474,600	\$594,500	\$637,800
Franchise Taxes	-	\$44,600	\$91,400	\$150,600	\$205,500	\$257,400	\$276,100
Transient Occupancy Tax	-	\$8,200	\$16,800	\$27,700	\$37,800	\$47,300	\$50,800
Business License Tax	-	\$29,900	\$61,200	\$100,900	\$137,500	\$172,300	\$184,800
Licenses and Permits	-	\$600	\$1,300	\$2,100	\$2,900	\$3,600	\$3,900
Total General Fund Revenue		\$1,351,500	\$2,886,100	\$4,904,900	\$7,103,000	\$10,074,800	\$11,239,400
EIFD Contribution - Maximum Tax Rate							
Less EIFD Contribution		(\$2,777)	(\$98,702)	(\$181,000)	(\$277,645)	(\$360,630)	(\$377,672)
Net General Fund Revenues		\$1,348,723	\$2,787,398	\$4,723,900	\$6,825,355	\$9,714,170	\$10,861,728
EIFD Contribution - Variable Tax Rate							
Less EIFD Contribution		(\$2,777)	(\$64,156)	(\$85,975)	(\$131,881)	(\$81,142)	(\$84,976)
Net General Fund Revenues		\$1,348,723	\$2,821,944	\$4,818,925	\$6,971,119	\$9,993,658	\$11,154,424

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

rev est

Attachment H: Stockton Fiscal Impact Analysis

City of
Stockton

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

Item	Assumption/ Source	Formula	Estimated Property Tax Revenues (2020\$)					
			2025	2030	2035	2040	2050	Buildout (2060)
Assessed Value of New Development								
Assessed Value of New Development in Current City Limits	Table D-2	a	\$148,619,250	\$239,869,250	\$445,534,250	\$691,421,750	\$859,544,250	\$866,706,750
Assessed Value of New Development in Annexation Area		b	\$40,625,000	\$128,125,000	\$221,875,000	\$321,875,000	\$507,125,000	\$608,400,000
Total Assessed Value		c = a + b	\$189,244,250	\$367,994,250	\$667,409,250	\$1,013,296,750	\$1,366,669,250	\$1,475,106,750
Property Tax Revenue (1% of Assessed Value)								
Property Tax Revenue in Current City Limits	1.0000%	d = a * 1.00%	\$1,486,193	\$2,398,693	\$4,455,343	\$6,914,218	\$8,595,443	\$8,667,068
Property Tax Revenue in Annexation Areas		e = b * 1.00%	\$406,250	\$1,281,250	\$2,218,750	\$3,218,750	\$5,071,250	\$6,084,000
Total Property Tax Revenue		f = d + e	\$1,892,443	\$3,679,943	\$6,674,093	\$10,132,968	\$13,666,693	\$14,751,068
Estimated Property Tax Allocation								
Property Tax Allocation in Current City Limits [1]								
City of Stockton General Fund	16.7111%	g = d * 16.71%	\$248,360	\$400,849	\$744,539	\$1,155,445	\$1,436,397	\$1,448,367
Other Agencies/ERAF	83.2889%	h = d * 83.29%	\$1,237,833	\$1,997,843	\$3,710,804	\$5,758,772	\$7,159,045	\$7,218,701
Property Tax Allocation in Annexation Areas [2]								
City of Stockton General Fund	7.2320%	i = e * 7.23%	\$29,380	\$92,659	\$160,459	\$232,779	\$366,751	\$439,992
Other Agencies/ERAF	92.7680%	j = e * 92.77%	\$376,870	\$1,188,591	\$2,058,291	\$2,985,971	\$4,704,499	\$5,644,008
Total City of Stockton General Fund Property Tax		k = g + i	\$277,740	\$493,509	\$904,998	\$1,388,224	\$1,803,148	\$1,888,359
EIFD Allocation - Maximum Tax Rate								
EIFD Allocation Percentage [3]		l	1.0%	20.0%	20.0%	20.0%	20.0%	20.0%
EIFD Allocation		m = k * l	\$2,777	\$98,702	\$181,000	\$277,645	\$360,630	\$377,672
Net City General Fund Property Tax		n = k - m	\$274,962	\$394,807	\$723,998	\$1,110,579	\$1,442,518	\$1,510,687
EIFD Allocation - Variable Tax Rate								
EIFD Allocation Percentage [3]		l	1.0%	13.0%	9.5%	9.5%	4.5%	4.5%
EIFD Allocation		m = k * l	\$2,777	\$64,156	\$85,975	\$131,881	\$81,142	\$84,976
Net City General Fund Property Tax		n = k - m	\$274,962	\$429,352	\$819,023	\$1,256,343	\$1,722,006	\$1,803,383

Attachment H: Stockton Fiscal Impact Analysis

City of
Stockton

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

Item	Assumption/ Source	Formula	Estimated Property Tax Revenues (2020\$)					
			2025	2030	2035	2040	2050	Buildout (2060)
Property Tax In-Lieu of Motor Vehicle In-Lieu Fee Revenue (VLF)								
Total Citywide Assessed Value [4]		i	\$24,701,295,559	\$24,701,295,559	\$24,701,295,559	\$24,701,295,559	\$24,701,295,559	\$24,701,295,559
Total Assessed Value of Project		m	\$189,244,250	\$367,994,250	\$667,409,250	\$1,013,296,750	\$1,366,669,250	\$1,475,106,750
Total Assessed Value		$n = i + m$	\$24,890,539,809	\$25,069,289,809	\$25,368,704,809	\$25,714,592,309	\$26,067,964,809	\$26,176,402,309
Percent Change in AV		$o = m / i$	0.77%	1.49%	2.70%	4.10%	5.53%	5.97%
Property Tax In-Lieu of VLF [5]	\$25,626,000	$p = o * \$25,626,000$	\$196,329	\$381,770	\$692,394	\$1,051,230	\$1,417,831	\$1,530,328

Source: City of Stockton; San Joaquin County Auditor-Controller; EPS. *prop tax*

[1] Reflects the average property tax allocation to the City's General Fund for all TRAs within the 200-year flood plain that are within the City's boundary. TRAs include: 003-159, 003-206, 003-238, 003-240, 003-289, 003-312, 003-455, 003-463, 003-464, 003-479, and 003-481.
 [2] Refer to Table D-1 for details.
 [3] 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.

Attachment H: Stockton Fiscal Impact Analysis

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\$)				
		2025	2030	2035	2040	2050
						Buildout (2060)
Rate per \$1,000 of AV	\$0.55					
Project Assessed Value	Table D-2					
Low Density Residential		\$79,458,000	\$79,458,000	\$79,458,000	\$79,458,000	\$79,458,000
High Density Residential		\$15,000,000	\$75,000,000	\$139,000,000	\$177,600,000	\$177,600,000
Nonresidential		\$94,786,250	\$213,536,250	\$448,951,250	\$756,238,750	\$1,218,048,750
Total Assessed Value		\$189,244,250	\$367,994,250	\$667,409,250	\$1,013,296,750	\$1,475,106,750
Turnover Rate						
Low Density Residential	14.30%					
High Density Residential	6.70%					
Nonresidential	5.00%					
Annual Transfer Tax Revenue [1]						
Low Density Residential		\$6,249	\$6,249	\$6,249	\$6,249	\$6,249
High Density Residential		\$553	\$2,764	\$5,122	\$6,545	\$6,545
Nonresidential		\$2,607	\$5,872	\$12,346	\$20,797	\$33,496
Total Annual Transfer Tax Revenue		\$9,409	\$14,885	\$23,718	\$33,590	\$46,290

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

City of
Stockton

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

Item	Formula	Source/ Assumptions	Annual Sales Tax Revenue					
			2025	2030	2035	2040	2050	Buildout (2060)
Estimated Annual Taxable Sales								
Annual Taxable Sales from Market Support (Residents and Employees)	a		\$5,167,169	\$9,737,481	\$15,147,354	\$19,514,889	\$22,517,496	\$23,600,786
Annual Taxable Sales from Onsite Commercial Uses	b		\$60,572,394	\$145,888,155	\$240,817,294	\$344,175,286	\$530,532,359	\$614,835,607
Annual Taxable Sales from New Development	c = a + b		\$65,739,563	\$155,625,636	\$255,964,648	\$363,690,175	\$553,049,855	\$638,436,394
Annual Sales Tax Revenue								
Bradley Burns Local Sales Tax Revenue	$d = c * 1.0000\%$	1.0000%	\$657,396	\$1,556,256	\$2,559,646	\$3,636,902	\$5,530,499	\$6,384,364
City of Stockton Prop 172 Public Safety Sales Tax Revenue [1]	$e = d * 3.7058\%$	3.7058%	\$24,362	\$57,672	\$94,857	\$134,778	\$204,952	\$236,595

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

[1] Calculated as the ratio of Proposition 172 Public Safety Tax revenue to total sales tax revenue based on the FY 2020-21 Budget. Any variation in the relationship between Proposition 172 Public Safety Tax revenue and total sales tax revenue affecting the estimate of this revenue source is estimated to be nominal.

Attachment H: Stockton Fiscal Impact Analysis

City of
Stockton

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

	Assumption	Estimated Annual Taxable Sales (2020\$)				Buildout (2060)
		2025	2030	2040	2050	
Annual Taxable Sales from Market Support						
Annual Taxable Sales from New Residents						
Residential Development						
Low Density Residential	Table A-3	176	176	176	176	176
High Density Residential		71	353	835	835	835
Total Residential Development		246	528	1,010	1,010	1,010
Taxable Retail Expenditures						
Low Density Residential	<i>per Household [1]</i>	\$4,217,818	\$4,217,818	\$4,217,818	\$4,217,818	\$4,217,818
High Density Residential		\$1,057,500	\$5,287,500	\$9,799,500	\$12,520,800	\$12,520,800
Total Taxable Retail Expenditures		\$5,275,318	\$9,505,318	\$14,017,318	\$16,738,618	\$16,738,618
Estimated Citywide Capture from New Households [2]						
Estimated Taxable Sales inside Project Area	80%	\$4,220,254	\$7,604,254	\$11,213,854	\$13,390,894	\$13,390,894
Estimated Taxable Sales outside Project Area	50%	\$2,110,127	\$3,802,127	\$5,606,927	\$6,695,447	\$6,695,447
Estimated Taxable Sales outside Project Area	50%	\$2,110,127	\$3,802,127	\$5,606,927	\$6,695,447	\$6,695,447
Annual Taxable Sales from New Employment						
Taxable Sales from New Employment						
Employees	Table A-4	877	1,975	3,642	5,670	8,454
Average Daily Taxable Sales per New Employee	\$10.00					
Work Days per Year	240					
Taxable Sales from New Employees [3]	50%					
Total Taxable Sales from New Employment		\$1,052,127	\$2,370,252	\$4,370,556	\$6,804,439	\$11,344,325
Estimated Citywide Capture from New Employees [2]						
Estimated Taxable Sales inside Project Area	90%	\$946,915	\$2,133,227	\$3,933,500	\$6,123,995	\$9,126,602
Estimated Taxable Sales outside Project Area	70%	\$662,840	\$1,493,259	\$2,753,450	\$4,286,796	\$6,388,621
Estimated Taxable Sales outside Project Area	30%	\$284,074	\$639,968	\$1,180,050	\$1,837,198	\$2,737,981
Total Annual Taxable Sales from Market Support		\$5,167,169	\$9,737,481	\$15,147,354	\$19,514,889	\$23,600,786
Taxable City Sales inside Project Area		\$2,772,967	\$5,295,386	\$8,360,377	\$10,982,243	\$13,084,068
Taxable City Sales outside Project Area		\$2,394,201	\$4,442,095	\$6,786,977	\$8,532,646	\$9,433,428

sales a

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

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

Attachment H: Stockton Fiscal Impact Analysis

City of
Stockton

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

Item	Annual Taxable Sales per Sq. Ft. [1] / Assumption	Estimated Annual Taxable Sales (2020\$)					Buildout (2060)
		2025	2030	2035	2040	2050	
Taxable Sales from Commercial Development							
Taxable Sales Generating Occupied Commercial Development Square Feet							
Retail Commercial		290,590	695,278	1,123,090	1,574,028	2,421,328	2,814,596
Total		290,590	695,278	1,123,090	1,574,028	2,421,328	2,814,596
Total Taxable Sales from Onsite Commercial Development							
Retail Commercial	\$240	\$69,741,633	\$166,866,633	\$269,541,633	\$377,766,633	\$581,118,633	\$675,503,043
Total		\$69,741,633	\$166,866,633	\$269,541,633	\$377,766,633	\$581,118,633	\$675,503,043
<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	\$10,982,243	\$13,084,068	\$13,842,372
Annual Sales Less Market Support		\$66,968,666	\$161,571,247	\$261,181,256	\$366,784,390	\$568,034,565	\$661,660,671
<i>Less Shift of Sales from Existing Regional and Community Retail to the Project [3]</i>							
Total Taxable Sales from Retail Commercial Uses	Shift from Existing Retail 10%	\$6,696,867	\$16,157,125	\$26,118,126	\$36,678,439	\$56,803,456	\$66,166,067
Total Taxable Sales from Retail Commercial Uses		\$60,271,799	\$145,414,122	\$235,063,130	\$330,105,951	\$511,231,108	\$595,494,604
Occupied Nonretail Commercial Uses							
Office Commercial		\$60,119	\$94,806	\$129,494	\$164,181	\$233,556	\$241,507
Industrial		-	-	\$1,021,339	\$2,649,686	\$3,626,694	\$3,626,694
Total		\$60,119	\$94,806	\$1,150,833	\$2,813,867	\$3,860,250	\$3,868,201
Total Taxable Sales from Nonretail Commercial Uses							
Office Commercial	\$5	\$300,595	\$474,032	\$647,470	\$820,907	\$1,167,782	\$1,207,534
Industrial	\$5	-	-	\$5,106,694	\$13,248,428	\$18,133,469	\$18,133,469
Total		\$300,595	\$474,032	\$5,754,164	\$14,069,336	\$19,301,251	\$19,341,003
Total Taxable Sales from Nonretail Commercial Development		\$300,595	\$474,032	\$5,754,164	\$14,069,336	\$19,301,251	\$19,341,003
Total Taxable Sales from Onsite Commercial Uses		\$60,572,394	\$145,888,155	\$240,817,294	\$344,175,286	\$530,532,359	\$614,835,607

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

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\$)

City of
 Stockton

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
General Fund								
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	-	-	-
Development Services	Persons Served	\$800,000	-	\$800,000	380,022	\$2.11	100%	\$2.11
Low and Moderate Income Housing	[5]	-	-	-	N/A	-	-	-
Radio and Retirement ISF	[5]	\$5,250,000	-	\$5,250,000	N/A	-	-	-
Subtotal Annual General Fund Expenditures		\$264,693,147	(\$12,692,499)	\$252,000,648				
Debt Service	[5]	\$1,837,175	-	\$1,837,175	N/A	-	-	-
Contingency	[5]	\$2,000,000	-	\$2,000,000	N/A	-	-	-
Total Annual General Fund Expenditures		\$268,530,322	(\$12,692,499)	\$255,837,823				
Available Balance	[6]	(\$45,079,996)	-	(\$45,079,996)				

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

- [1] Represents the approved FY 2020-21 budgeted expenditures.
- [2] An adjustment factor may be used to reflect the fact that new employees may not increase certain General Fund department expenditures at a 1:1 ratio. This analysis does not assume an adjustment at this time.
- [3] Based on conversations with the Fire Chief it is anticipated that an additional fire station would be required to serve the anticipated development south of the City. The annual operating costs related to the operation of the additional fire station have been included as an additional annual expenditure in all phases of development.
- [4] Under current budget conditions, Library and Recreation funding includes support from Sales Tax Measure M. This sales tax measure is expected to expire in 2034 and is not anticipated to be renewed. As a result all Library and Recreation expenditures currently funded through Measure M are expected to be absorbed by the City General Fund beginning in 2034.
- [5] This expenditure category is not expected to be affected by the project and not evaluated as part of this analysis.
- [6] Available Balance reflects surplus annual General Fund Revenues beyond those required to fund all annual General Fund Expenditures.

Attachment H: Stockton Fiscal Impact Analysis

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]					Buildout (2060)
	2025	2030	2035	2040	2050	
General Fund						
General Government Administration	\$52,781	\$108,196	\$178,247	\$243,094	\$304,513	\$326,672
Police Services	\$403,972	\$828,110	\$1,364,263	\$1,860,582	\$2,330,670	\$2,500,269
Fire Services	\$136,459	\$279,730	\$460,839	\$628,493	\$787,285	\$844,575
Fire Station Expenditures [2]	\$2,300,000	\$2,300,000	\$2,300,000	\$2,300,000	\$2,300,000	\$2,300,000
Public Works	\$50,228	\$102,963	\$169,626	\$231,336	\$289,785	\$310,872
Economic Development	\$4,125	\$8,456	\$13,931	\$18,999	\$23,799	\$25,531
Office of Violence Prevention	\$6,184	\$12,677	\$20,884	\$28,482	\$35,678	\$38,274
Library and Recreation (prior to 2034) [3]	\$17,924	\$34,635	-	-	-	-
Library and Recreation (2034 and beyond) [3]	-	-	\$171,610	\$206,778	\$206,778	\$206,778
Entertainment Venues	\$11,360	\$21,951	\$33,248	\$40,061	\$40,061	\$40,061
Downtown Marina	\$705	\$1,362	\$2,064	\$2,487	\$2,487	\$2,487
Golf Courses	\$1,306	\$4,228	\$6,966	\$9,500	\$11,901	\$12,767
Development Services	\$2,515	\$5,155	\$8,493	\$11,582	\$14,509	\$15,564
Total Annual General Fund Expenditures	\$2,987,559	\$3,707,464	\$4,730,170	\$5,581,394	\$6,347,464	\$6,623,849

Source: City of Stockton Fiscal Year 2020-21 Approved Annual Budget; EPS. 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
Table D-3	Estimated Average Annual Household Income	H-20
Table D-4	Total and Taxable Retail Sales per Square Feet.....	H-21

Attachment H: Stockton Fiscal Impact Analysis

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

City of
 Stockton

Tax Code	Entity	Existing Tax Rate Area (TRA)		TRA 102-135	TRA 102-032	TRA 102-135	TRA 102-032	Total	Property Tax Sharing Agreement [2]	Post Annexation Average	
		Post-ERAF Distribution [1]	TRA 102-032							Base Revenue	Post-ERAF Distribution
		a	b	e	f	g	h	e = d * \$278,126	f = e / \$769,158		
Subject to Detachment											
10001	County General	22.29650%	22.30610%	\$172,291	(\$796)	\$171,495	80%	\$222,501	28.92784%		
10527	Road District 1	4.26040%	4.26030%	\$32,921	(\$152)	\$32,769	-	-	0.00000%		
14401	French Camp-Mc Kinley Rural Fire	9.60300%	9.60300%	\$74,205	(\$343)	\$73,862	-	-	0.00000%		
40400	City of Stockton	0.00000%	0.00000%	-	-	-	20%	\$55,625	7.23196%		
	Subtotal	36.15990%	36.16940%	\$279,417	(\$1,291)	\$278,126	100%	\$278,126	36.15980%		
Not Subject to Detachment											
10618	County Library	1.80010%	1.80010%	\$13,910	(\$64)	\$13,846	-	\$13,846	1.80013%		
12601	Manitexa Unified Schools	29.58380%	29.58380%	\$228,602	(\$1,056)	\$227,546	-	\$227,546	29.58378%		
13001	S.J. Delta Comm College	4.00510%	4.00510%	\$30,949	(\$143)	\$30,806	-	\$30,806	4.00514%		
13201	County Office Of Education	1.43850%	1.42890%	\$11,116	(\$51)	\$11,065	-	\$11,065	1.43855%		
16001	Sjc Flood Control	0.17560%	0.17570%	\$1,357	(\$6)	\$1,351	-	\$1,351	0.17564%		
21901	Sjc Mosquito Abatement	0.78840%	0.78840%	\$6,092	(\$28)	\$6,064	-	\$6,064	0.78838%		
41100	ERAF - Educational Revenue Augmentation Fund	26.04860%	26.04860%	\$201,285	(\$930)	\$200,355	-	\$200,355	26.04859%		
	Subtotal	63.84010%	63.83060%	\$493,311	(\$2,279)	\$491,032	-	\$491,032	63.84020%		
	Total	100.00000%	100.00000%	\$772,729	(\$3,570)	\$769,158	100%	\$769,158	100.00000%		

Source: San Joaquin County Auditor-Controller, EPS.

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

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

Attachment H: Stockton Fiscal Impact Analysis

City of
Stockton

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

Item	Rounded Value per Unit/Sq. Ft. [1]	Total Assessed Value (2020\$)					
		2025	2030	2035	2040	2050	Buildout (2060)
Development Projections in Current City Limits							
Residential Land Uses							
Low Density Residential	<i>per Unit</i> \$425,000	\$79,458,000	\$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	\$177,600,000
Subtotal Residential		\$94,458,000	\$154,458,000	\$218,458,000	\$257,058,000	\$257,058,000	\$257,058,000
Nonresidential Land Uses							
Retail Commercial	<i>per Sq. Ft.</i> \$250	\$37,912,875	\$59,787,875	\$81,662,875	\$103,537,875	\$147,287,875	\$152,301,625
Office Commercial	\$250	\$16,248,375	\$25,623,375	\$34,998,375	\$44,373,375	\$63,123,375	\$65,272,125
Industrial	\$100	-	-	\$110,415,000	\$286,452,500	\$392,075,000	\$392,075,000
Subtotal Nonresidential		\$54,161,250	\$85,411,250	\$227,076,250	\$434,363,750	\$602,486,250	\$609,648,750
Total All Land Uses		\$148,619,250	\$239,869,250	\$445,534,250	\$691,421,750	\$859,544,250	\$866,706,750
Development Projections in Annexation Areas							
Nonresidential Land Uses							
Retail Commercial	<i>per Sq. Ft.</i> \$250	\$40,625,000	\$128,125,000	\$221,875,000	\$321,875,000	\$507,125,000	\$608,400,000
Subtotal Nonresidential		\$40,625,000	\$128,125,000	\$221,875,000	\$321,875,000	\$507,125,000	\$608,400,000
Total All Land Uses		\$40,625,000	\$128,125,000	\$221,875,000	\$321,875,000	\$507,125,000	\$608,400,000
Total City of Stockton Development Projections							
Residential Land Uses							
Low Density Residential	<i>per Unit</i> \$425,000	\$79,458,000	\$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	\$177,600,000
Subtotal Residential		\$94,458,000	\$154,458,000	\$218,458,000	\$257,058,000	\$257,058,000	\$257,058,000
Nonresidential Land Uses							
Retail Commercial	<i>per Sq. Ft.</i> \$250	\$78,537,875	\$187,912,875	\$303,537,875	\$425,412,875	\$654,412,875	\$760,701,625
Office Commercial	\$250	\$16,248,375	\$25,623,375	\$34,998,375	\$44,373,375	\$63,123,375	\$65,272,125
Industrial	\$100	-	-	\$110,415,000	\$286,452,500	\$392,075,000	\$392,075,000
Subtotal Nonresidential		\$94,786,250	\$213,536,250	\$448,951,250	\$756,238,750	\$1,109,611,250	\$1,218,048,750
Total All Land Uses		\$189,244,250	\$367,994,250	\$667,409,250	\$1,013,296,750	\$1,366,669,250	\$1,475,106,750

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

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

AV

Attachment H: Stockton Fiscal Impact Analysis

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)
Owner-Occupied Residential Low Density Residential	\$425,000	\$32,202	\$92,000	26%	\$24,000
Renter-Occupied Residential High Density Residential	\$200,000	\$18,000	\$51,000	30%	\$15,000

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

[1] See Table A-5 for detail on estimated values for residential units.
 [2] Based on a 5%, 30-year fixed-rate mortgage with a 20% down payment, \$150 monthly Homeowner's association dues and 2% annual taxes and insurance.
 High density residential based on an average monthly rent assumption of \$1,500 based on data on similar multifamily residential obtained from Costar, September 2019 with an average unit size of 1,000 square feet.
 [3] Assumes 35% of income dedicated to housing costs (mortgage, taxes, insurance, and HOA dues) or rent payments. Rounded to the nearest \$1,000.
 [4] Based on household expenditures data from the Bureau of Labor Statistics, 2018 Consumer Expenditure Survey.

Attachment H: Stockton Fiscal Impact Analysis

Table D-4
Mossdale Tract Infrastructure Finance Plan
Fiscal Impact Analysis - City of Stockton
Total and Taxable Retail Sales per Square Feet (2020\$)

Item	Total Retail Sales per Square Foot																			
	Original Data [see Note]	Escalated Data (2020\$) [1]	Neighborhood			Community			Regional											
			% [2]	No.	% [2]	No.	% [2]	No.	% [2]	No.										
Total Retail Sales per Square Foot																				
Motor Vehicle and Parts Dealers [3]	\$250	\$279	3%	\$8	2%	\$6	1%	\$3												
Home Furnishings and Appliance Stores	\$525	\$586	0%	\$0	7%	\$41	10%	\$59												
Bldg. Matri. and Garden Equip. and Supplies	\$356	\$398	0%	\$0	15%	\$60	1%	\$4												
Food and Beverage Stores [4]	-	\$578	55%	\$318	24%	\$139	3%	\$17												
Gasoline Stations [5]	\$1,321	\$1,664	1%	\$17	2%	\$33	1%	\$17												
Clothing and Clothing Accessories Stores	\$370	\$413	2%	\$8	5%	\$21	20%	\$83												
General Merchandise Stores	\$360	\$402	5%	\$20	20%	\$80	20%	\$80												
Food Services and Drinking Places	\$492	\$550	8%	\$44	10%	\$55	20%	\$110												
Other Retail	\$209	\$234	12%	\$28	7%	\$16	18%	\$42												
Nonretail [6]	NA	\$0	14%	\$0	8%	\$0	6%	\$0												
Total			100%	\$440	100%	\$450	100%	\$410												

Taxable Retail Sales per Square Foot by Retail Center Type

Percent Taxable by Shopping Center Type [7]	44%	54%	98%
Taxable Sales per Square Foot (Rounded)	\$190	\$240	\$400

retail sales

Note: Original data is based on an average of multiple sources and is presented in 2016\$ unless noted otherwise in footnotes.

Source: BizMiner 2016; ULI Dollars & Cents 2008; State of California Board of Equalization (BOE) Publication 61; Bureau of Labor Statistics, "CPI-All Urban Consumers (Current Series) - West Urban"; RetailSails http://retailsails.files.wordpress.com/2011/09/rs_spsf.pdf; eMarketer pulled February 2019; respective annual 10-K reports; EPS.

[1] Sales adjusted to year-end 2020 based on the Consumer Price Index. All items in West Urban, all urban consumers, not seasonally adjusted.

Year	CPI	Adjustment to 2020\$
2008	219.65	25.9%
2016	247.71	11.7%
2018	263.26	5.1%
2019	270.35	2.3%
2020	276.59	0.0%

[2] Reflects percentage of total square footage by retail category by retail center type, estimated based on ULI's Dollars & Cents 2008.

[3] Reflects motor vehicle parts only; excludes taxable sales per square foot for dealerships.

[4] Sales per square foot for Food and Beverage stores estimated based on the averages from BizMiner, RetailSails, eMarketer, and annual 10-K reports, escalated to 2020\$.

[5] Estimated using ULI's Dollars & Cents, 2008, escalated to 2020\$.

[6] Included to account for non-taxable retail space occupants, such as services.

[7] Based on BOE Publication 61, March 2018.

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ATTACHMENT I:
San Joaquin County Fiscal Impact Analysis



List of Tables

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

Table 2 Estimated Annual Revenues and ExpendituresI-2

Attachment I: San Joaquin County Fiscal Impact Analysis

Table 1

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

San Joaquin
County

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

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

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

Attachment I: San Joaquin County Fiscal Impact Analysis

Table 2
Mossdale Tract Infrastructure Finance Plan
Fiscal Impact Analysis - San Joaquin County
Estimated Annual Revenues and Expenditures (2020\$)

San Joaquin County

Item	Estimated Annual Revenues/Expenditures (Rounded)					
	2025 [1]	2030	2035	2040	2050	Buildout (2060)
Annual General Fund Revenues (Prior to EIFD Contribution)						
Property Tax (without EIFD Contribution)	\$5,213,700	\$10,026,300	\$13,591,500	\$15,581,500	\$18,298,200	\$20,189,600
Property Tax in Lieu of VLF	\$3,002,700	\$5,774,400	\$7,827,600	\$8,973,700	\$10,538,300	\$11,627,600
Property Transfer Tax	\$132,200	\$243,400	\$326,000	\$368,800	\$452,500	\$519,900
Prop. 172 Public Safety Sales Tax	\$1,704,100	\$4,200,700	\$6,111,600	\$7,210,000	\$8,362,500	\$8,899,800
Licenses, Permits, and Franchise	\$45,300	\$86,900	\$116,200	\$131,800	\$155,700	\$173,700
Motor Vehicle License Fee	\$6,000	\$10,500	\$13,600	\$15,100	\$18,500	\$21,600
Fines, Forfeitures and Penalties	\$26,900	\$51,700	\$69,100	\$78,400	\$92,600	\$103,300
Total General Fund Revenue	\$10,130,900	\$20,393,900	\$28,055,600	\$32,359,300	\$37,918,300	\$41,535,500
Annual General Fund Expenditures						
General Government						
Legislative & Administrative	\$90,000	\$172,700	\$231,000	\$261,900	\$309,400	\$345,200
Finance	\$589,900	\$1,131,500	\$1,513,900	\$1,715,900	\$2,027,700	\$2,261,900
County Counsel	\$5,300	\$10,200	\$13,600	\$15,500	\$18,300	\$20,400
Human Resources	\$31,700	\$60,700	\$81,200	\$92,100	\$108,800	\$121,400
Elections	\$65,500	\$125,600	\$168,000	\$190,400	\$225,000	\$251,000
Property Management	\$271,300	\$520,400	\$696,300	\$789,200	\$932,600	\$1,040,300
Other General	\$77,800	\$149,200	\$199,600	\$226,300	\$267,400	\$298,300
Total General Government	\$1,131,500	\$2,170,300	\$2,903,600	\$3,291,300	\$3,889,200	\$4,338,500
Public Protection						
Judicial	\$887,500	\$1,702,300	\$2,277,600	\$2,581,500	\$3,050,600	\$3,403,000
Police Protection	\$418,300	\$802,200	\$1,073,400	\$1,216,600	\$1,437,600	\$1,603,700
Detention and Corrections	\$960,300	\$1,841,900	\$2,464,500	\$2,793,300	\$3,300,900	\$3,682,200
Protective Inspection	\$106,100	\$203,400	\$272,200	\$308,500	\$364,600	\$406,700
Other Protection	\$4,700	\$9,000	\$12,000	\$13,600	\$16,100	\$17,900
Total Public Protection	\$2,376,900	\$4,558,800	\$6,099,700	\$6,913,500	\$8,169,800	\$9,113,500
Health and Sanitation						
Health Services	\$316,200	\$553,800	\$717,200	\$792,600	\$974,000	\$1,137,300
Total Health and Sanitation	\$316,200	\$553,800	\$717,200	\$792,600	\$974,000	\$1,137,300
Public Assistance						
Administration	-	-	-	-	-	-
Aid Programs	\$184,600	\$323,300	\$418,700	\$462,700	\$568,600	\$663,900
General Relief	\$11,200	\$19,700	\$25,500	\$28,100	\$34,600	\$40,400
Other Assistance	\$74,100	\$129,700	\$168,000	\$185,700	\$228,200	\$266,400
Veterans Services	\$3,900	\$6,800	\$8,800	\$9,700	\$11,900	\$13,900
Total Public Assistance	\$273,800	\$479,500	\$621,000	\$686,200	\$843,300	\$984,600
Education						
Agriculture Education	\$10,000	\$18,000	\$23,000	\$25,000	\$31,000	\$36,000
Total Education	\$10,000	\$18,000	\$23,000	\$25,000	\$31,000	\$36,000
Recreation						
Recreation Services	\$55,000	\$96,000	\$124,000	\$137,000	\$168,000	\$196,000
Cultural Services	\$6,000	\$10,000	\$13,000	\$15,000	\$18,000	\$21,000
Total Recreation	\$61,000	\$106,000	\$137,000	\$152,000	\$186,000	\$217,000
Total General Fund Expenditures	\$4,169,400	\$7,886,400	\$10,501,500	\$11,860,600	\$14,093,300	\$15,826,900
EIFD Contribution [2]						
Maximum Tax Rate	(\$2,466,100)	(\$2,005,300)	(\$2,718,300)	(\$3,116,300)	(\$3,659,600)	(\$4,037,900)
Variable Tax Rate	(\$2,466,100)	(\$1,303,400)	(\$1,291,200)	(\$1,480,200)	(\$823,400)	(\$908,500)
Net General Fund Surplus/(Deficit)						
Prior to EIFD Allocation	\$5,961,500	\$12,507,500	\$17,554,100	\$20,498,700	\$23,825,000	\$25,708,600
Net of EIFD Allocation - Maximum Tax	\$3,495,400	\$10,502,200	\$14,835,800	\$17,382,400	\$20,165,400	\$21,670,700
Net of EIFD Allocation - Variable Tax	\$3,495,400	\$11,204,100	\$16,262,900	\$19,018,500	\$23,001,600	\$24,800,100

Source: EPS.

det sum

- [1] This analysis assumes the EIFD will be formed in FY 2022-23 (Base Year) with the first year of revenue accruing to the district in FY 2023-24. Secured and unsecured tax rolls for a fiscal year are based on taxable assessed values with a lien date of the prior January 1. Thus, the initial phase of this analysis includes estimated development occurring in July-December 2022 (50% of development estimated in calendar year 2022) and development occurring in full calendar years for the remainder of the phase (2023-2025). Subsequent phases include 5-year development periods for development occurring from 2026 through 2040 and 10-year development periods from 2041 through 2060.
- [2] EIFD Contribution represents the portion of County property tax revenues diverted to the EIFD. Refer to Table B-3 for details.



APPENDICES:

- Appendix A: General Assumptions
- Appendix B: General Fund Revenue Analysis
- Appendix C: General Fund Expenditure Analysis
- Appendix D: Supporting Tables for
Revenue and Expenditure Analysis

APPENDIX A:
General Assumptions



Table A-1	General Assumptions	I-3
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Attachment I: San Joaquin County Fiscal Impact Analysis

San Joaquin
County

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

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

gen assumps

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

- [1] Reflects the County of San Joaquin Fiscal Year 2020-21 adopted budget. Revenues and expenditures are in 2020 dollars. This analysis does not reflect changes in values resulting from inflation or appreciation.
- [2] This analysis assumes the EIFD will be formed in FY 2022-23 (Base Year) with the first year of revenue accruing to the district in FY 2023-24. Secured and unsecured tax rolls for a fiscal year are based on taxable assessed values with a lien date of the prior January 1. Thus, the initial phase of this analysis includes estimated development occurring in July-December 2022 (50% of development estimated in calendar year 2022) and development occurring in full calendar years for the remainder of the phase (2023-2025). Subsequent phases include 5-year development periods for development occurring from 2026 through 2040 and 10-year development periods from 2041 through 2060.
- [3] Based on population estimates from the California Department of Finance (DOF) data for January 1, 2020.
- [4] US Census Onthemap.ces.census.gov estimated a total of 251,730 jobs in San Joaquin County, CA in 2018. California EDD reports an annual average growth rate of 0.95% since 2018 for the Stockton-Lodi MSA. EPS adjusted the 2018 employment figure to arrive at a 2020 employment estimate using this growth rate and further increased the total by 10% to account for self-employed workers. Estimate is rounded to the nearest hundred employees.
- [5] Persons served is defined as total population plus half of total employees. Used to estimate specific revenues and expenditures that are assumed to be impacted by growth in resident and employment populations and to avoid double counting of employees who reside in the City.

Attachment I: San Joaquin County Fiscal Impact Analysis

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

San Joaquin
County

Land Use	Cumulative Dwelling Units/Square Footage												
	2025 [1]		2030		2035		2040		2050		Buildout (2060)		
	Dwelling Units	Building Sq. Ft.	Dwelling Units	Building Sq. Ft.	Dwelling Units	Building Sq. Ft.	Dwelling Units	Building Sq. Ft.	Dwelling Units	Building Sq. Ft.	Dwelling Units	Building Sq. Ft.	
Residential Land Uses [4]													
Low Density Residential	1,946	-	3,169	-	4,236	-	4,793	-	6,483	-	8,004	-	-
High Density Residential	956	-	1,716	-	2,094	-	2,287	-	2,287	-	2,287	-	-
Subtotal Residential	2,902	-	4,885	-	6,330	-	7,080	-	8,770	-	10,291	-	-
Nonresidential Land Uses													
Retail Commercial [5]	-	1,691,971	-	4,185,528	-	5,750,736	-	6,504,146	-	7,139,848	-	7,356,351	-
Office Commercial [5]	-	832,363	-	2,023,383	-	2,598,924	-	2,937,792	-	3,153,260	-	3,210,967	-
Industrial	-	6,853,240	-	11,328,609	-	14,357,821	-	16,465,698	-	17,521,923	-	17,521,923	-
Subtotal Nonresidential	-	9,377,573	-	17,537,520	-	22,707,480	-	25,907,636	-	27,815,031	-	28,089,241	-
Total All Land Uses	2,902	9,377,573	4,885	17,537,520	6,330	22,707,480	7,080	25,907,636	8,770	27,815,031	10,291	28,089,241	-
Development Projections in Annexation Areas [2]													
Residential Land Uses [4]													
Low Density Residential	276	-	891	-	860	-	860	-	860	-	860	-	-
Subtotal Residential	276	-	891	-	860	-	860	-	860	-	860	-	-
Nonresidential Land Uses													
Retail Commercial [5]	-	189,953	-	677,218	-	1,391,530	-	1,944,530	-	2,685,530	-	3,090,630	-
Industrial	-	-	-	1,131,402	-	1,131,402	-	1,885,670	-	1,885,670	-	1,885,670	-
Subtotal Nonresidential	-	189,953	-	677,218	-	2,522,932	-	3,830,200	-	4,571,200	-	4,976,300	-
Total All Land Uses	276	189,953	891	677,218	860	2,522,932	860	3,830,200	860	4,571,200	860	4,976,300	-
Total San Joaquin County Development Projections													
Residential Land Uses [4]													
Low Density Residential	2,221	-	3,859	-	5,095	-	5,652	-	7,342	-	8,863	-	-
High Density Residential	956	-	1,716	-	2,094	-	2,287	-	2,287	-	2,287	-	-
Subtotal Residential	3,177	-	5,575	-	7,189	-	7,939	-	9,629	-	11,150	-	-
Nonresidential Land Uses													
Retail Commercial [5]	-	1,881,924	-	4,862,746	-	7,142,266	-	8,448,676	-	9,825,378	-	10,446,981	-
Office Commercial [5]	-	832,363	-	2,023,383	-	2,598,924	-	2,937,792	-	3,153,260	-	3,210,967	-
Industrial	-	6,853,240	-	11,328,609	-	15,489,223	-	18,351,368	-	19,407,593	-	19,407,593	-
Subtotal Nonresidential	-	9,567,526	-	18,214,738	-	25,230,412	-	29,737,836	-	32,386,231	-	33,065,541	-
Total All Land Uses	3,177	9,567,526	5,575	18,214,738	7,189	25,230,412	7,939	29,737,836	9,629	32,386,231	11,150	33,065,541	-

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

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

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

[3] Includes development projections in the future Stockton annexation area, the future Manteca Annexation area, and the Oakwood Shores and South Lathrop developments.

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

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

Attachment I: San Joaquin County Fiscal Impact Analysis

San Joaquin
County

Table A-3
Mossdale Tract Infrastructure Finance Plan
Fiscal Impact Analysis - San Joaquin County
Cumulative Occupied Dwelling Units and Building Square Footage

Land Use	Vacancy Rate [1]	Occupied Dwelling Units/Building Square Feet					Buildout (2060)
		2025	2030	2035	2040	2050	
Development Projections in Current City Limits							
Residential Land Uses							
Low Density Residential	6.0%	1,829	2,979	3,982	4,505	6,094	7,523
High Density Residential	6.0%	899	1,613	1,968	2,150	2,150	2,150
Subtotal Residential		2,728	4,592	5,950	6,655	8,244	9,673
Nonresidential Land Uses							
Retail Commercial	7.5%	1,565,073	3,871,613	5,319,430	6,016,335	6,604,359	6,804,624
Office Commercial	7.5%	769,935	1,871,629	2,404,004	2,717,458	2,916,766	2,970,145
Industrial	7.5%	6,339,247	10,478,964	13,280,985	15,230,771	16,207,779	16,207,779
Subtotal Nonresidential		8,674,255	16,222,206	21,004,419	23,964,563	25,728,904	25,982,548
Development Projections in Annexation Areas							
Residential Land Uses							
Low Density Residential	6.0%	259	649	808	808	808	808
Subtotal Residential		259	649	808	808	808	808
Nonresidential Land Uses							
Retail Commercial	7.5%	175,707	626,427	1,287,165	1,798,690	2,484,115	2,858,833
Industrial	7.5%	-	-	1,046,547	1,744,245	1,744,245	1,744,245
Subtotal Nonresidential		175,707	626,427	2,333,712	3,542,935	4,228,360	4,603,078
Total San Joaquin County Development Projections							
Residential Land Uses							
Low Density Residential	6.0%	2,088	3,628	4,790	5,313	6,902	8,332
High Density Residential	6.0%	899	1,613	1,968	2,150	2,150	2,150
Subtotal Residential		2,987	5,241	6,758	7,463	9,052	10,481
Nonresidential Land Uses							
Retail Commercial	7.5%	1,740,779	4,498,040	6,606,596	7,815,025	9,088,474	9,663,457
Office Commercial	7.5%	769,935	1,871,629	2,404,004	2,717,458	2,916,766	2,970,145
Industrial	7.5%	6,339,247	10,478,964	14,327,532	16,975,016	17,952,024	17,952,024
Subtotal Nonresidential		8,849,962	16,848,633	23,338,131	27,507,498	29,957,264	30,585,625

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

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

Attachment I: San Joaquin County Fiscal Impact Analysis

San Joaquin County

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

Source: California Department of Finance, EPS.

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

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Attachment I: San Joaquin County Fiscal Impact Analysis

San Joaquin
County

Table A-5
Mossdale Tract Infrastructure Finance Plan
Fiscal Impact Analysis - San Joaquin County
Land Use Assumptions

Land Use	Estimated Assessed Value [1]	Property Turnover Rate [2]	Vacancy Rate [3]	Persons per Household/ Sq. Ft. per Employee [4]
Residential Land Uses				
Low Density Residential [5]	<i>per Unit</i> \$510,427	14.3%	6.0%	3.30
High Density Residential	\$200,000	6.7%	6.0%	2.50
Nonresidential Land Uses				
Retail Commercial	<i>per Sq. Ft.</i> \$250	5.0%	7.5%	400
Office Commercial	\$250	5.0%	7.5%	400
Industrial	\$100	5.0%	7.5%	2,000

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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



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Attachment I: San Joaquin County Fiscal Impact Analysis

San Joaquin County

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

Item	Estimating Procedure	Case Study Reference	FY 2020-21 Budgeted General Fund Revenues [1]	Offsetting Revenue	FY 2020-21 Budgeted Net General Fund Revenues	Service Population [2]	Revenue Multiplier
General Fund Revenues							
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	-
Subtotal General Fund Revenue			\$980,223,768	(\$682,470,685)	\$297,753,083		
Contingency Fund	[4]	-	\$4,974,834	(\$4,974,834)	\$0	N/A	-
Total General Fund Revenue			\$985,198,602	(\$687,445,519)	\$297,753,083		

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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

San Joaquin
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Table B-2
Mossdale Tract Infrastructure Finance Plan
Fiscal Impact Analysis - San Joaquin County
Estimated Annual General Fund Revenues (2020\$)

Revenue Category	Case Study Reference	Estimated Annual Revenue (Rounded)				Buildout (2060)
		2025	2030	2035	2050	
General Fund Revenues						
Property Tax (without EIFD Contribution)	Table B-3	\$5,213,691	\$10,026,311	\$13,591,493	\$18,298,205	\$20,189,567
Property Tax in Lieu of VLF	Table B-3	\$3,002,700	\$5,774,400	\$7,827,600	\$10,538,300	\$11,627,600
Property Transfer Tax	Table B-4	\$132,200	\$243,400	\$326,000	\$452,500	\$519,900
Prop. 172 Public Safety Sales Tax	Table B-5	\$1,704,067	\$4,200,671	\$6,111,610	\$8,362,507	\$8,899,797
Licenses, Permits, and Franchise	-	\$45,300	\$86,900	\$116,200	\$155,700	\$173,700
Motor Vehicle License Fee	-	\$6,000	\$10,500	\$13,600	\$18,500	\$21,600
Fines, Forfeitures and Penalties	-	\$26,900	\$51,700	\$69,100	\$92,600	\$103,300
Total General Fund Revenue		\$10,130,859	\$20,393,881	\$28,055,604	\$37,918,311	\$41,535,464
EIFD Contribution - Maximum Tax Rate						
Less EIFD Contribution		(\$2,466,076)	(\$2,005,262)	(\$2,718,299)	(\$3,659,641)	(\$4,037,913)
Net General Fund Revenues		\$7,664,783	\$18,388,619	\$25,337,305	\$34,258,670	\$37,497,551
EIFD Contribution - Variable Tax Rate						
Less EIFD Contribution		(\$2,466,076)	(\$1,303,420)	(\$1,291,192)	(\$823,419)	(\$908,531)
Net General Fund Revenues		\$7,664,783	\$19,090,461	\$26,764,412	\$37,094,892	\$40,626,934

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

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Attachment I: San Joaquin County Fiscal Impact Analysis

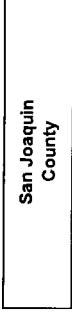


Table B-3
Mossdale Tract Infrastructure Finance Plan
Fiscal Impact Analysis - San Joaquin County
Estimated Annual Property Tax Revenues (2020\$)

Item	Assumption/ Source	Formula	Estimated Property Tax Revenues (2020\$)					Buildout (2060)
			2025	2030	2035	2040	2050	
Assessed Value of New Development								
Assessed Value of New Development in Current City Limits	Table D-2	a	\$2,489,977,808	\$4,618,659,097	\$6,067,767,380	\$6,872,949,747	\$8,078,614,747	\$8,945,692,247
Assessed Value of New Development in Annexation Area		b	\$185,363,250	\$514,679,500	\$890,897,700	\$1,104,574,500	\$1,289,824,500	\$1,391,099,500
Total Assessed Value		c = a + b	\$2,669,341,058	\$5,133,338,597	\$6,958,665,080	\$7,977,524,247	\$9,368,439,247	\$10,336,791,747
Property Tax Revenue (1% of Assessed Value)								
Property Tax Revenue in Current City Limits	1.0000%	d = a * 1.00%	\$24,839,778	\$46,186,591	\$60,677,674	\$68,729,497	\$80,786,147	\$89,456,922
Property Tax Revenue in Annexation Areas		e = b * 1.00%	\$1,853,633	\$5,146,795	\$8,908,977	\$11,045,745	\$12,898,245	\$13,910,995
Total Property Tax Revenue		f = d + e	\$26,693,411	\$51,333,386	\$69,586,651	\$79,775,242	\$93,684,392	\$103,367,917
Estimated Property Tax Allocation								
Estimated Property Tax Allocation in Current City Limits [1]								
San Joaquin County General Fund	19.5318%	g = d * 19.53%	\$4,851,644	\$9,021,051	\$11,851,414	\$13,424,076	\$15,778,951	\$17,472,506
Other Agencies/ERAF	80.4682%	h = d * 80.47%	\$19,988,134	\$37,165,540	\$48,826,260	\$55,305,421	\$65,007,196	\$71,984,417
Property Tax Allocation in Annexation Areas [2]								
San Joaquin County General Fund	27.3226%	i = e * 27.32%	\$362,047	\$1,005,259	\$1,740,079	\$2,157,428	\$2,519,253	\$2,717,061
Other Agencies/ERAF	72.6774%	j = e * 72.66%	\$1,491,586	\$4,141,536	\$7,168,898	\$8,888,317	\$10,378,992	\$11,193,934
Subtotal San Joaquin County General Fund Property Tax		k = g + i	\$5,213,691	\$10,026,311	\$13,591,493	\$15,581,504	\$18,298,205	\$20,189,567
EIFD Allocation - Maximum Tax Rate								
EIFD Allocation Percentage [3]		l	47.3%	20.0%	20.0%	20.0%	20.0%	20.0%
EIFD Allocation		m = k * l	\$2,466,076	\$2,005,262	\$2,718,299	\$3,116,301	\$3,659,641	\$4,037,913
Net San Joaquin County General Fund Property Tax		n = k - m	\$2,747,615	\$8,021,048	\$10,873,195	\$12,465,203	\$14,638,564	\$16,151,654
EIFD Allocation - Variable Tax Rate								
EIFD Allocation Percentage [3]		l	47.3%	13.0%	9.5%	9.5%	4.5%	4.5%
EIFD Allocation		m = k * l	\$2,466,076	\$1,303,420	\$1,291,192	\$1,480,243	\$823,419	\$908,531
Net San Joaquin County General Fund Property Tax		n = k - m	\$2,747,615	\$8,722,890	\$12,300,301	\$14,101,261	\$17,474,786	\$19,281,037

Attachment I: San Joaquin County Fiscal Impact Analysis

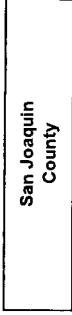


Table B-3
Mossdale Tract Infrastructure Finance Plan
Fiscal Impact Analysis - San Joaquin County
Estimated Annual Property Tax Revenues (2020\$)

Item	Assumption/ Source	Formula	Estimated Property Tax Revenues (2020\$)					Buildout (2060)
			2025	2030	2035	2040	2050	
Property Tax In-Lieu of Motor Vehicle In-Lieu Fee Revenue (VLF)								
Total Countywide Assessed Value [4]	o		\$85,144,874,422	\$85,144,874,422	\$85,144,874,422	\$85,144,874,422	\$85,144,874,422	
Total Assessed Value of Project	p		\$2,669,341,058	\$5,133,336,597	\$6,958,665,080	\$7,977,524,247	\$9,368,439,247	
Total Assessed Value	$q = o + p$		\$87,814,215,480	\$90,278,213,019	\$92,103,539,502	\$93,122,398,669	\$94,513,313,669	
Percent Change in AV	$r = p / o$		3.14%	6.03%	8.17%	9.37%	11.00%	
Property Tax In-Lieu of VLF [5]	$s = r * $95,777,111$		\$3,002,668	\$5,774,350	\$7,827,610	\$8,973,696	\$10,538,298	
							\$11,627,571	

Source: San Joaquin County; San Joaquin County Auditor-Controller; EPS. *prop. tax*

[1] Reflects the average property tax allocation to the County General Fund for all TRAs within the 200-year flood plain that are within the boundaries of the Cities of Lathrop, Manteca, and Stockton. TRAs include: 002-000, 002-060, 002-063, 002-064, 002-087, 002-088, 003-159, 003-206, 003-238, 003-240, 003-289, 003-312, 003463, 003-464, 007-000, 007-002, 007-007, 007-008, 007-010, 007-012, 007-013, 007-014, 007-022, 007-029, 007-032, 007-041, 007-043, 007-046, 007-047, 007-048, 007-049, 007-071, and 007-074.

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

[3] EIFD allocation percentage represents the portion of property tax revenues to be diverted to the EIFD. Allocation percentages are negotiated allocation amounts based on discussions between the County, the Cities of Lathrop, Stockton, and Manteca, and Project Consultants. Reflects the Initial Base Rate for the period ending 2029 and the Maximum Tax Allocation Rate for 2030 and beyond.

[4] Reflects Assessed Valuation for FY 2020-21. Includes countywide secured, unsecured, homeowner exemption, and public utility roll.

[5] Property tax in-lieu of VLF amount derived from the San Joaquin County FY 2020-21 Annual Budget. Refer to Table B-1 for details.

Attachment I: San Joaquin County Fiscal Impact Analysis

Table B-4

Mossdale Tract Infrastructure Finance Plan
Fiscal Impact Analysis - San Joaquin County
Real Property Transfer Tax (2020\$)

San Joaquin
County

Item	Assumption/ Source	Estimated Annual Property Transfer Tax Revenue (2020\$)				
		2025	2030	2035	2040	2050
Rate per \$1,000 of AV	\$0.55					
Project Assessed Value	Table D-2					
Owner-Occupied Residential		\$1,114,245,500	\$1,935,745,500	\$2,555,645,500	\$2,838,370,500	\$3,725,620,500
Renter-Occupied Residential		\$191,200,000	\$343,200,000	\$418,800,000	\$457,400,000	\$457,400,000
Nonresidential		\$1,363,895,558	\$2,854,393,097	\$3,984,219,580	\$4,681,753,747	\$5,185,418,747
Total Assessed Value		\$2,669,341,058	\$5,133,338,597	\$6,958,665,080	\$7,977,524,247	\$9,368,439,247
Turnover Rate						
Owner-Occupied Residential	14.30%					\$4,524,145,500
Renter-Occupied Residential	6.70%					\$457,400,000
Nonresidential	5.00%					\$5,355,246,247
Total Annual Transfer Tax Revenue						\$10,336,791,747
Annual Transfer Tax Revenue [1]						
Owner-Occupied Residential		\$87,635	\$152,246	\$201,002	\$223,238	\$293,020
Renter-Occupied Residential		\$7,046	\$12,647	\$15,433	\$16,855	\$16,855
Nonresidential		\$37,507	\$78,496	\$109,566	\$128,748	\$142,599
Total Annual Transfer Tax Revenue		\$132,188	\$243,389	\$326,000	\$368,841	\$452,474

Source: San Joaquin County Auditor Assessor; San Joaquin County; EPS transfer

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

Attachment I: San Joaquin County Fiscal Impact Analysis

San Joaquin
County

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

Item	Formula	Source/ Assumptions	Annual Sales Tax Revenue				Buildout (2060)
			2025	2030	2035	2050	
Estimated Annual Taxable Sales							
Annual Taxable Sales from Market Support (Residents and Employees)	a	Table B-5A	\$59,945,710	\$109,328,494	\$144,085,582	\$161,240,158	\$224,702,686
Annual Taxable Sales from Onsite Commercial Uses	b	Table B-5B	\$379,767,600	\$974,602,038	\$1,432,939,055	\$1,699,202,239	\$2,071,778,709
Annual Taxable Sales from Total Net New Development	c = a + b		\$439,713,310	\$1,083,930,532	\$1,577,024,637	\$1,860,442,397	\$2,157,840,269
County Prop 172 Public Safety Sales Tax Revenue							
County Prop 172 Sales Tax Rate	d	0.50%					
County Share of Prop 172 Revenue [1]	e	95.00%					
Adjustment for Unincorporated County Costs [2]	f	81.59%					
County Prop 172 Public Safety Sales Tax Revenue	g = c * d * e * f		\$1,704,067	\$4,200,671	\$6,111,610	\$7,209,969	\$8,899,797

Source: San Joaquin County; California State Board of Equalization; EPS.

[1] Provided by San Joaquin County.

[2] Represents an adjustment made to account for the portion of Proposition 172 revenues allocated to services provided only to the unincorporated portions of the County.

Attachment I: San Joaquin County Fiscal Impact Analysis

San Joaquin
County

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

	Assumption	Estimated Annual Taxable Sales (2020\$)				
		2030	2035	2040	2050	Buildout (2060)
Annual Taxable Sales from Market Support						
Annual Taxable Sales from New Residents						
Residential Development	Table A-3					
Low Density Residential		2,088	3,628	4,790	6,902	8,332
High Density Residential		899	1,613	1,968	2,150	2,150
Total Residential Development		2,987	5,241	6,758	9,052	10,481
Taxable Retail Expenditures						
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
Total Taxable Retail Expenditures		\$63,595,738	\$111,265,018	\$144,478,978	\$159,766,198	\$197,892,598
Estimated Countywide Capture from New Households [2]						
Estimated Taxable Sales Inside Project Area		\$50,876,590	\$89,012,014	\$115,583,182	\$127,812,958	\$158,314,078
Estimated Taxable Sales Outside Project Area		\$25,438,295	\$44,506,007	\$57,791,591	\$63,906,479	\$79,157,039
Estimated Taxable Sales Outside Project Area		\$25,438,295	\$44,506,007	\$57,791,591	\$63,906,479	\$79,157,039
Annual Taxable Sales from New Employment						
Taxable Sales from New Employment						
Employees	Table A-4	9,447	21,163	29,690	38,989	40,560
Average Daily Taxable Sales per New Employee	\$10.00					
Work Days per Year	240					
Taxable Sales from New Employees [3]	50%					
Total Taxable Sales from New Employees		\$11,336,400	\$25,395,600	\$35,628,000	\$41,784,000	\$48,672,000
Estimated Citywide Capture from New Employees [2]						
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
Estimated Taxable Sales Outside Project Area	30%	\$2,720,736	\$6,094,944	\$8,550,720	\$10,028,160	\$11,228,832
Total Annual Taxable Sales from Market Support						
Taxable City Sales Inside Project Area		\$59,945,710	\$109,328,494	\$144,085,582	\$161,240,158	\$195,743,518
Taxable City Sales Outside Project Area		\$31,786,679	\$58,727,543	\$77,743,271	\$87,305,519	\$105,357,647
Total Taxable Sales from Market Support		\$91,732,389	\$168,056,037	\$221,828,853	\$248,545,677	\$301,101,165

sales a

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

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

Attachment I: San Joaquin County Fiscal Impact Analysis

San Joaquin
County

Table B-5B
Mossdale Tract Infrastructure Finance Plan
Fiscal Impact Analysis - San Joaquin County
Estimated Annual Taxable Sales from On-Site Nonresidential (2020\$)

Item	Estimated Annual Taxable Sales (2020\$)				Buildout (2060)
	2025	2030	2040	2050	
Annual Taxable Sales per Sq. Ft. [1]					
Taxable Sales from Commercial Development					
Taxable Sales Generating Occupied Commercial Development Square Feet					
Retail Commercial	1,740,779	4,498,040	7,815,025	9,088,474	9,663,457
Total	1,740,779	4,498,040	7,815,025	9,088,474	9,663,457
Annual Taxable Sales from On-Site Commercial Development					
Retail	\$417,787,076	\$1,079,529,575	\$1,875,605,991	\$2,181,233,835	\$2,319,229,701
Total	\$417,787,076	\$1,079,529,575	\$1,875,605,991	\$2,181,233,835	\$2,319,229,701
<i>Less Total Annual Taxable Sales from Market Support (in the Project) [2]</i>	\$31,786,679	\$58,727,543	\$77,743,271	\$105,357,647	\$120,138,863
Annual Sales Less Market Support	\$386,000,397	\$1,020,802,032	\$1,797,862,720	\$2,075,876,188	\$2,199,090,838
<i>Less Shift of Sales from Existing Regional and Community Retail to the Project [3]</i>	\$41,778,708	\$107,952,958	\$158,558,294	\$218,123,383	\$231,922,970
Total Taxable Sales from Retail Commercial Uses	\$344,221,690	\$912,849,074	\$1,639,304,426	\$1,857,752,804	\$1,967,167,868
Occupied Nonretail Commercial Uses					
Office Commercial	769,935	1,871,629	2,717,458	2,916,766	2,970,145
Industrial	6,339,247	10,478,964	14,327,532	17,952,024	17,952,024
Total	7,109,182	12,350,593	16,731,536	20,868,789	20,922,168
Total Taxable Sales from Nonretail Commercial Uses					
Office Commercial	\$3,849,677	\$9,358,146	\$13,587,288	\$14,583,828	\$14,850,723
Industrial	\$31,696,234	\$52,394,818	\$71,637,658	\$89,760,119	\$89,760,119
Total	\$35,545,911	\$61,752,964	\$85,224,946	\$104,343,947	\$104,610,842
Total Taxable Sales from Nonretail Commercial Development	\$35,545,911	\$61,752,964	\$85,224,946	\$104,343,947	\$104,610,842
Total Nonresidential Taxable Sales	\$379,767,600	\$974,602,038	\$1,724,529,372	\$1,962,096,751	\$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

San Joaquin
County

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\$)

Item	Estimating Procedure	FY 2020-21 Budgeted Expenditures	Less Offsetting Revenue	FY 2020-21 Net County Expenditures	Population or Persons Served	FY 2020-21 Avg. Cost	Adjustment Factor [1]	Net FY 2020-21 Avg. Cost
General Fund								
General Government								
Legislative & Administrative	Persons Served	\$6,227,194	(\$286,105)	\$5,941,089	914,732	\$6.49	100%	\$6.49
Finance	Persons Served	\$4,203,124	(\$15,273,674)	\$38,929,450	914,732	\$42.56	100%	\$42.56
County Counsel	Persons Served	\$536,073	(\$185,262)	\$350,811	914,732	\$0.38	100%	\$0.38
Human Resources	Persons Served	\$2,951,843	(\$82,982)	\$2,068,861	914,732	\$2.28	100%	\$2.28
Elections	Persons Served	\$9,613,575	(\$5,293,315)	\$4,320,260	914,732	\$4.72	100%	\$4.72
Property Management	Persons Served	\$18,563,221	(\$658,889)	\$17,904,332	914,732	\$19.57	100%	\$19.57
Economic Promotion	[3]	\$419,781	(\$510,000)	(\$90,219)	N/A	N/A	100%	N/A
Other General	Persons Served	\$7,128,487	(\$1,984,885)	\$5,133,582	914,732	\$5.61	100%	\$5.61
Total General Government		\$99,643,278	(\$25,065,212)	\$74,578,066				
Public Protection								
Judicial	Persons Served	\$99,942,302	(\$41,373,427)	\$58,568,875	914,732	\$64.03	100%	\$64.03
Police Protection [2]	Persons Served	\$28,852,310	(\$1,250,807)	\$27,601,503	914,732	\$30.17	100%	\$30.17
Countywide Police Protection	[3]	\$64,810,501	(\$35,937,052)	\$28,873,449	N/A	N/A	100%	N/A
Unincorporated County Police Protection	Persons Served	\$125,277,743	(\$81,904,073)	\$63,373,670	914,732	\$69.28	100%	\$69.28
Detention and Corrections	Persons Served	\$670,000	(\$670,000)	\$0	914,732	-	100%	-
Flood Control	Persons Served	\$18,678,578	(\$11,679,174)	\$6,999,404	914,732	\$7.65	100%	\$7.65
Protective Inspection	Persons Served	\$8,227,084	(\$7,918,171)	\$308,913	914,732	\$0.34	100%	\$0.34
Other Protection	Persons Served	\$346,458,518	(\$160,732,704)	\$185,725,814				
Total Public Protection		\$40,000	(\$40,000)	\$0				
Public Ways and Facilities								
Health and Sanitation	Per Capita	\$96,285,002	(\$89,516,326)	\$26,768,676	773,632	\$34.60	100%	\$34.60
Sanitation	Per Capita	\$9,000	(\$9,000)	\$0	773,632	-	100%	-
Total Health and Sanitation		\$96,294,002	(\$89,525,326)	\$26,768,676				
Public Assistance								
Administration	Per Capita	\$190,949,113	(\$190,949,113)	\$0	773,632	-	100%	-
Aid Programs	Per Capita	\$215,832,666	(\$200,206,142)	\$15,626,524	773,632	\$20.20	100%	\$20.20
General Relief	Per Capita	\$39,965,240	\$0	\$39,965,240	773,632	\$1.23	100%	\$1.23
Other Assistance	Per Capita	\$33,695,007	(\$33,695,007)	\$0	773,632	\$8.10	100%	\$8.10
Veterans Services	Per Capita	\$524,873	(\$197,210)	\$327,663	773,632	\$0.42	100%	\$0.42
Total Public Assistance		\$448,221,892	(\$425,047,472)	\$23,174,420				
Education								
Agriculture Education	Per Capita	\$846,913	\$0	\$846,913	773,632	\$1.09	100%	\$1.09
Total Education		\$846,913	\$0	\$846,913				
Recreation								
Recreation Services	Per Capita	\$6,678,208	(\$2,059,971)	\$4,618,237	773,632	\$5.97	100%	\$5.97
Cultural Services	Per Capita	\$495,550	\$0	\$495,550	773,632	\$0.64	100%	\$0.64
Total Recreation		\$7,173,758	(\$2,059,971)	\$5,113,787				
Contingency Reserve								
Total General Fund Expenditures		\$816,330	(\$4,974,834)	(\$4,158,504)				
exp pps								
Total General Fund Expenditures		\$999,494,691	(\$687,445,519)	\$312,049,172				

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

[1] An adjustment factor may be used to reflect the fact that new employees may not increase certain General Fund department expenditures at a 1:1 ratio. This analysis does not assume an adjustment.

[2] A majority of the police protection budget serves the unincorporated County population only. This analysis excludes this portion of the budget and only accounts for countywide cost impacts.

[3] These cost categories serve the unincorporated County population only and have been excluded from the analysis.

Attachment I: San Joaquin County Fiscal Impact Analysis

San Joaquin
County

**Table C-2
Mossdale Tract Infrastructure Finance Plan
Fiscal Impact Analysis - San Joaquin County
Estimated Annual General Fund Expenditures (2020\$)**

Expenditure Category	Estimated Annual Expenditure			
	2025	2030	2040	2050
General Fund				Buildout (2060)
General Government				
Legislative & Administrative	\$90,029	\$172,677	\$231,036	\$309,446
Finance	\$589,922	\$1,131,477	\$1,513,884	\$2,027,670
County Counsel	\$5,316	\$10,196	\$13,642	\$18,272
Human Resources	\$31,654	\$60,712	\$81,231	\$108,800
Elections	\$65,468	\$125,567	\$168,006	\$225,024
Property Management	\$271,314	\$520,383	\$696,258	\$932,555
Other General	\$77,792	\$149,207	\$199,634	\$267,386
Total General Government	\$1,131,495	\$2,170,219	\$2,903,692	\$3,889,153
Public Protection				
Judicial	\$887,530	\$1,702,292	\$2,277,620	\$3,050,604
Police Protection	\$418,263	\$802,232	\$1,073,364	\$1,437,645
Detention and Corrections	\$960,340	\$1,841,943	\$2,464,468	\$3,300,865
Protective Inspection	\$106,066	\$203,436	\$272,192	\$364,569
Other Protection	\$4,681	\$8,978	\$12,013	\$16,090
Total Public Protection	\$2,376,881	\$4,558,882	\$6,099,658	\$8,169,773
Health and Sanitation				
Health Services	\$316,187	\$553,794	\$717,181	\$974,027
Total Health and Sanitation	\$316,187	\$553,794	\$717,181	\$974,027
Public Assistance				
Administration				
Aid Programs	\$184,578	\$323,284	\$418,663	\$568,599
General Relief	\$11,221	\$19,654	\$25,452	\$34,567
Other Assistance	\$74,063	\$129,719	\$167,991	\$228,154
Veterans Services	\$3,870	\$6,779	\$8,779	\$11,923
Total Public Assistance	\$273,732	\$479,435	\$620,885	\$843,243
Education				
Agriculture Education	\$10,004	\$17,521	\$22,690	\$30,816
Total Education	\$10,004	\$17,521	\$22,690	\$30,816
Recreation				
Recreation Services	\$54,550	\$95,543	\$123,731	\$168,043
Cultural Services	\$5,853	\$10,252	\$13,277	\$18,031
Total Recreation	\$60,403	\$105,795	\$137,008	\$186,074
Total Annual General Fund Expenditures	\$4,168,701	\$7,885,646	\$10,501,114	\$14,093,087
				\$15,826,964

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)					TRA 102-121
		TRA 102-135	TRA 102-032	TRA 102-136	TRA 102-001	TRA 102-100	
Subject to Detachment							
10001	County General	22.29650%	22.30610%	20.32600%	20.29360%	19.80000%	22.38190%
10527	Road District 1	4.26040%	4.26030%	0.00000%	0.00000%	0.00000%	0.00000%
10527	Road District 5	0.00000%	0.00000%	3.97920%	3.97840%	3.87760%	4.26700%
14901	Lathrop-Manteca Rural Fire	0.00000%	0.00000%	8.83690%	8.84610%	8.62190%	0.00000%
14401	French Camp-Mc Kinley Rural Fire	9.60300%	9.60300%	0.00000%	0.00000%	0.00000%	9.45470%
	City General Fund	0.00000%	0.00000%	0.00000%	0.00000%	0.00000%	0.00000%
	Subtotal	36.15990%	36.16940%	33.14210%	33.11810%	32.29950%	36.10360%
Not Subject to Detachment							
10618	County Library	1.80010%	1.80010%	1.63940%	1.63910%	1.59760%	1.80310%
12601	Manteca Unified Schools	29.58380%	29.58380%	26.94230%	26.93720%	26.25470%	29.62960%
13001	S.J. Delta Comm College	4.00510%	4.00510%	3.64750%	3.64670%	3.55440%	4.01150%
13201	County Office Of Education	1.43850%	1.42890%	1.28960%	1.31780%	1.26400%	1.38930%
16001	Sjc Flood Control	0.17560%	0.17570%	0.16000%	0.15990%	0.15580%	0.17590%
21901	Sjc Mosquito Abatement	0.78840%	0.78840%	0.71800%	0.71790%	0.69960%	0.78940%
24601	South San Joaquin Irrigation	0.00000%	0.00000%	5.41160%	5.41660%	0.00000%	0.00000%
14901	Lathrop Manteca Fire District	0.00000%	0.00000%	0.00000%	0.00000%	0.00000%	0.00000%
22001	Reclamation District #17	0.00000%	0.00000%	0.00000%	0.00000%	0.00000%	0.00000%
24601	South San Joaquin Irrigation	0.00000%	0.00000%	0.00000%	0.00000%	5.27940%	0.00000%
25301	CSA No. 4 Lathrop	26.04860%	26.04860%	27.04950%	27.04670%	27.35210%	26.09760%
41100	ERAF	63.84010%	63.83060%	66.85790%	66.88190%	67.70050%	63.89640%
	Subtotal	100.00000%	100.00000%	100.00000%	100.00000%	100.00000%	100.00000%
Total		100.00000%	100.00000%	100.00000%	100.00000%	100.00000%	100.00000%

Source: San Joaquin County Auditor-Controller: EPS.

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

[2] Based on the most recent tax-sharing agreements between San Joaquin County and the Cities of Stockton, Lathrop, and Manteca related to annexed areas to the City.

Attachment I: San Joaquin County Fiscal Impact Analysis

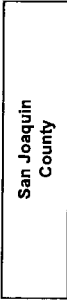


Table D-1
Mossdale Tract Infrastructure Finance Plan
Fiscal Impact Analysis - San Joaquin County
Preliminary Property Tax Allocations for Annexation Area

Tax Code	Entity	Gross Revenue (FY 2019-20) [1]					Property Tax-Sharing Agreement [2]	Post-Annexation Average Base Revenue	Post-ERAF Distribution
		TRA 102-135	TRA 102-032	TRA 102-136	TRA 102-001	TRA 102-100			
Subject to Detachment									
10001	County General	\$172,291	(\$796)	\$228,594	\$14,804	\$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	\$4,615	\$54,746	-	0.000000%
14901	Lathrop-Manteca Rural Fire	-	-	\$99,384	\$6,453	-	\$111,347	-	0.000000%
14401	French Camp-Mc Kinley Rural Fire	\$74,205	(\$343)	-	-	\$10,226	\$84,088	-	0.000000%
	City General Fund	-	-	-	-	-	-	\$146,941	6.83066%
	Subtotal	\$279,417	(\$1,291)	\$372,728	\$24,160	\$39,050	\$734,707	\$734,707	34.15330%
Not Subject to Detachment									
10618	County Library	\$13,910	(\$64)	\$18,437	\$1,196	\$1,950	\$36,450	\$36,450	1.69441%
12601	Manteca Unified Schools	\$228,602	(\$1,056)	\$303,000	\$19,651	\$32,048	\$599,023	\$599,023	27.84598%
13001	S.J. Delta Comm College	\$30,949	(\$143)	\$41,021	\$2,660	\$4,339	\$81,097	\$81,097	3.76986%
13201	County Office Of Education	\$11,116	(\$51)	\$14,501	\$961	\$1,503	\$28,838	\$28,838	1.34054%
16001	Sjc Flood Control	\$1,357	(\$6)	\$1,799	\$117	\$190	\$3,556	\$3,556	0.16532%
21901	Sjc Mosquito Abatement	\$6,092	(\$28)	\$8,075	\$524	\$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%
24601	South San Joaquin Irrigation	-	-	-	-	\$3,374	\$3,374	-	-
25301	CSA No. 4 Lathrop	-	-	-	-	\$986	\$986	-	-
41100	ERAF	\$201,285	(\$930)	\$304,205	\$19,731	\$28,227	\$569,999	\$569,999	26.49675%
	Subtotal	\$493,311	(\$2,279)	\$751,899	\$48,791	\$85,867	\$1,420,856	\$1,416,496	65.84670%
Total		\$772,729	(\$3,570)	\$1,124,627	\$72,951	\$124,917	\$2,155,562	\$2,151,202	100.00000%

Source: San Joaquin County Auditor-Controller; EPS.

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

[2] Based on the most recent tax-sharing agreements between San Joaquin County and the Cities of Stockton, Lathrop, and Manteca related to annexed areas to the City.

Attachment I: San Joaquin County Fiscal Impact Analysis

San Joaquin
County

Table D-2
Mossdale Tract Infrastructure Finance Plan
Fiscal Impact Analysis - San Joaquin County
Cumulative Assessed Valuation (2020\$)

Item	Rounded Value per Unit/Sq. Ft. [1]	Total Assessed Value (2020\$)					Buildout (2060)
		2025	2030	2035	2040	2050	
Development Projections in Current City Limits							
Residential Land Uses	<i>per Unit</i>						
Low Density Residential	[2]	\$976,370,500	\$1,590,370,500	\$2,125,770,500	\$2,408,495,500	\$3,295,745,500	\$4,094,270,500
High Density Residential	\$200,000	\$191,200,000	\$343,200,000	\$418,800,000	\$457,400,000	\$457,400,000	\$457,400,000
Subtotal Residential		\$1,167,570,500	\$1,933,570,500	\$2,544,570,500	\$2,865,895,500	\$3,753,145,500	\$4,551,670,500
Nonresidential Land Uses	<i>per Sq. Ft.</i>						
Retail Commercial	\$250	\$422,992,692	\$1,046,381,958	\$1,437,683,875	\$1,626,036,408	\$1,784,961,908	\$1,839,087,658
Office Commercial	\$250	\$208,090,642	\$505,945,708	\$649,730,875	\$734,448,008	\$788,315,008	\$802,741,758
Industrial	\$100	\$685,323,975	\$1,132,860,930	\$1,435,782,130	\$1,646,569,830	\$1,752,182,330	\$1,752,182,330
Subtotal Nonresidential		\$1,316,407,308	\$2,685,088,597	\$3,523,196,880	\$4,007,054,247	\$4,325,469,247	\$4,394,021,747
Total All Land Uses		\$2,483,977,808	\$4,618,659,097	\$6,067,767,380	\$6,872,949,747	\$8,078,614,747	\$8,945,692,247
Development Projections in Annexation Areas							
Residential Land Uses	<i>per Unit</i>						
Low Density Residential	[2]	\$137,875,000	\$345,375,000	\$429,875,000	\$429,875,000	\$429,875,000	\$429,875,000
Subtotal Owner-Occupied Residential		\$137,875,000	\$345,375,000	\$429,875,000	\$429,875,000	\$429,875,000	\$429,875,000
Nonresidential Land Uses	<i>per Sq. Ft.</i>						
Retail Commercial	\$250	\$47,488,250	\$169,304,500	\$347,882,500	\$486,132,500	\$671,382,500	\$772,657,500
Industrial	\$100	\$47,488,250	\$169,304,500	\$113,140,200	\$188,567,000	\$188,567,000	\$188,567,000
Subtotal Nonresidential		\$94,976,500	\$338,609,000	\$461,022,700	\$674,699,500	\$859,949,500	\$961,224,500
Total All Land Uses		\$185,363,250	\$514,679,500	\$890,897,700	\$1,104,574,500	\$1,289,824,500	\$1,391,099,500
Total San Joaquin County Development Projections							
Residential Land Uses	<i>per Unit</i>						
Low Density Residential	[2]	\$1,114,245,500	\$1,935,745,500	\$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
Subtotal Residential		\$1,305,445,500	\$2,278,945,500	\$2,974,445,500	\$3,295,770,500	\$4,183,020,500	\$4,981,545,500
Nonresidential Land Uses	<i>per Sq. Ft.</i>						
Retail Commercial	\$250	\$470,480,942	\$1,215,686,458	\$1,785,566,375	\$2,112,168,908	\$2,456,344,408	\$2,611,745,158
Office Commercial	\$250	\$208,090,642	\$505,945,708	\$649,730,875	\$734,448,008	\$788,315,008	\$802,741,758
Industrial	\$100	\$685,323,975	\$1,132,860,930	\$1,548,922,330	\$1,835,136,830	\$1,940,759,330	\$1,940,759,330
Subtotal Nonresidential		\$1,363,895,558	\$2,854,393,097	\$3,984,219,580	\$4,681,753,747	\$5,185,418,747	\$5,355,246,247
Total All Land Uses		\$2,669,341,058	\$5,133,338,597	\$6,958,665,080	\$7,977,524,247	\$9,368,439,247	\$10,336,791,747

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

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

[2] Countywide Project assessed value is calculated as the sum of the Project assessed values for Lathrop, Manteca, and Stockton, based on differing assessed value assumptions by jurisdiction. The assessed value per unit for low density residential is assumed to be \$450,000 in the City of Stockton and \$500,000 in the City of Manteca, and \$225,000 in the City of Lathrop as the phasing of the Project varies from jurisdiction to jurisdiction, the average assessed value per unit for low density residential Countywide varies between phases

Attachment I: San Joaquin County Fiscal Impact Analysis

San Joaquin
County

Table D-3
Mossdale Tract Infrastructure Finance Plan
Fiscal Impact Analysis - San Joaquin County
Estimated Average Annual Household Income (2020\$)

Residential Land Use	Estimated Home Value [1]	Total Annual Mortgage or Rent [2]	Estimated Household Income [3]	Taxable Expenditures as a Percentage of Income [4]	Annual Taxable Expenditures per Household (Rounded)
Owner-Occupied Residential Low Density Residential	\$510,427	\$36,514	\$104,000	23%	\$24,000
Renter-Occupied Residential High Density Residential	\$200,000	\$18,000	\$51,000	30%	\$15,000

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

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

Attachment I: San Joaquin County Fiscal Impact Analysis

Table D-4
Mossdale Tract Infrastructure Finance Plan
Fiscal Impact Analysis - San Joaquin County
Total and Taxable Retail Sales per Square Foot (2020\$)

Item	Total Retail Sales per Square Foot							
	Original Data [see Note]	Escalated Data (2020\$) [1]	Neighborhood		Community		Regional	
			% [2]	No.	% [2]	No.	% [2]	No.
Total Retail Sales per Square Foot								
Motor Vehicle and Parts Dealers [3]	\$250	\$279	3%	\$8	2%	\$6	1%	\$3
Home Furnishings and Appliance Stores	\$525	\$586	0%	\$0	7%	\$41	10%	\$59
Bldg. Matri. and Garden Equip. and Supplies	\$356	\$398	0%	\$0	15%	\$60	1%	\$4
Food and Beverage Stores [4]	-	\$578	55%	\$318	24%	\$139	3%	\$17
Gasoline Stations [5]	\$1,321	\$1,664	1%	\$17	2%	\$33	1%	\$17
Clothing and Clothing Accessories Stores	\$370	\$413	2%	\$8	5%	\$21	20%	\$83
General Merchandise Stores	\$360	\$402	5%	\$20	20%	\$80	20%	\$80
Food Services and Drinking Places	\$492	\$550	8%	\$44	10%	\$55	20%	\$110
Other Retail	\$209	\$234	12%	\$28	7%	\$16	18%	\$42
Nonretail [6]	NA	\$0	14%	\$0	8%	\$0	6%	\$0
Total			100%	\$440	100%	\$450	100%	\$410

Taxable Retail Sales per Square Foot by Retail Center Type	
Percent Taxable by Shopping Center Type [7]	44%
Taxable Sales per Square Foot (Rounded)	\$190

Note: Original data is based on an average of multiple sources and is presented in 2016\$ unless noted otherwise in footnotes.

Source: BizMiner 2016; ULI Dollars & Cents 2008; State of California Board of Equalization (BOE) Publication 61; Bureau of Labor Statistics, "CPI-All Urban Consumers (Current Series) - West Urban"; RetailSails http://retailsails.files.wordpress.com/2011/09/lrs_spsf.pdf; eMarketer pulled February 2019; respective annual 10-K reports; EPS.

[1] Sales adjusted to year-end 2019 based on the Consumer Price Index. All items in West urban, all urban consumers, not seasonally adjusted.

Year	CPI	Adjustment to 2019\$
2008	219.65	25.9%
2016	247.71	11.7%
2018	263.26	5.1%
2019	270.35	2.3%
2020	276.59	0.0%

[2] Reflects percentage of total square footage by retail category by retail center type, estimated based on ULI's Dollars & Cents 2008.

[3] Reflects motor vehicle parts only; excludes taxable sales per square foot for dealerships.

[4] Sales per square foot for Food and Beverage stores estimated based on the averages from BizMiner, RetailSales, eMarketer, and annual 10-K reports, escalated to 2020\$.

[5] Estimated using ULI's Dollars & Cents, 2008, escalated to 2020\$.

[6] Included to account for non-taxable retail space occupants, such as services.

[7] Based on BOE Publication 61, March 2018.

ITEM 5.2

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

ITEM: PUBLIC HEARING (PUBLISHED NOTICE) TO CONSIDER ADOPTION OF THE WEST/CENTRAL LATHROP REGIONAL TRANSPORTATION AND CENTRAL LATHROP SPECIFIC PLAN CAPITAL FACILITY FEE UPDATE STUDIES AND THE FEES RECOMMENDED THEREIN

RECOMMENDATION: Council to Consider the Following:

1. Hold a Public Hearing; and
2. Adopt a Resolution Approving the West/Central Lathrop Regional Transportation and Central Lathrop Specific Plan Capital Facility Fee Update Studies and the Fees Recommended Therein

SUMMARY:

Capital Facilities Fees (CFF) and City planning fees are necessary to provide a revenue source by which new development within the City will contribute a fair and proportionate share of the cost of providing infrastructure, community facilities, and entitlements. The current Regional Transportation and Central Lathrop Specific Plan (CLSP) CFFs are insufficient to provide adequate revenue for the construction of various improvements including storm drainage, a water tank and booster pump station, and three traffic signals.

Staff requests that City Council hold a public hearing, consider all information and public testimony and, if determined to be appropriate, adopt a resolution approving the City of Lathrop West/Central Lathrop Regional Transportation Capital Facilities Fees Study Update, included as Attachment "B" and the Central Lathrop Specific Plan Capital Facilities Fee Study, included as Attachment "C", and the fees and capital improvements recommended therein.

BACKGROUND:

On February 11, 2019, City Council adopted a Central Lathrop Specific Plan Capital Facilities Fees Study Update prepared by Goodwin Consulting Group (GCG). GCG updated existing fees for inflation, updated project costs for the West/Central Lathrop Regional Transportation CFF and Sewer/Recycled Water System CFF, and prepared a new In-Lieu Community Parks Dedication fee for the CLSP area.

On July 8, 2019, City Council adopted an additional Central Lathrop Specific Plan Capital Facility Fees Study prepared by GCG. GCG updated existing fees to include reimbursements for the storm drainage system improvements, entitlement costs, and planning fees. On February 8, 2021, City Council adopted the Central Lathrop

**CITY MANAGER'S REPORT
 JULY 11, 2022, CITY COUNCIL REGULAR MEETING
 PUBLIC HEARING (PUBLISHED NOTICE) TO CONSIDER ADOPTION OF THE
 WEST/CENTRAL LATHROP REGIONAL TRANSPORTATION AND CENTRAL
 LATHROP SPECIFIC PLAN CAPITAL FACILITY FEE UPDATE STUDIES AND THE
 FEES RECOMMENDED THEREIN**

Specific Plan Neighborhood Park Capital Facility Fee Update Study and the fees recommended therein.

City staff retained GCG to assist in updating the West/Central Lathrop Regional Transportation and Central Lathrop Specific Plan Capital Facility Fee Update Studies.

As development occurs within the CLSP area, traffic signals and intersection improvements are required to accommodate increases in traffic volumes. Three additional traffic signals have been constructed or guaranteed on Golden Valley Parkway at the intersections of Spartan Way, Stanford Crossing Drive and Faber Drive. The intersection of Central Pacific Street and Spartan Way also needs to be reconstructed to its final configuration. The City of Lathrop West/Central Lathrop Regional Transportation Capital Facilities Fees Study Update serves to adjust the Transportation CFF rates to include these facilities. The updated West/Central Lathrop Transportation CFF rates impact three areas of Lathrop including Central Lathrop, Mossdale and the Stewart Tract/River Islands and the changes are summarized below in Tables 1 through 3.

Table 1 – CLSP Fee Comparison

Land Use	Proposed CFF	Current CFF	Percent Increase
<u>Residential</u>			
Single Family	\$4,192 per Unit	\$4,082 per Unit	2.7%
Multi-Family	\$2,574 per Unit	\$2,505 per Unit	2.7%
<u>Non-Residential</u>			
Service/Office Commercial	\$3,902 per 1,000 sf	\$3,800 per 1,000 sf	2.7%
Retail Commercial	\$5,342 per 1,000 sf	\$5,201 per 1,000 sf	2.7%

JULY 11, 2022, CITY COUNCIL REGULAR MEETING

PUBLIC HEARING (PUBLISHED NOTICE) TO CONSIDER ADOPTION OF THE WEST/CENTRAL LATHROP REGIONAL TRANSPORTATION AND CENTRAL LATHROP SPECIFIC PLAN CAPITAL FACILITY FEE UPDATE STUDIES AND THE FEES RECOMMENDED THEREIN

Table 2 – Mossdale Village Fee Comparison

<u>Land Use</u>	<u>Proposed CFF¹</u>	<u>Current CFF</u>	<u>Percent Increase</u>
<u>Residential</u>			
Single Family	\$3,994 per Unit	\$3,987 per Unit	0.2%
Multi-Family	\$2,463 per Unit	\$2,459 per Unit	0.2%
<u>Non-Residential</u>			
Service/Office Commercial	\$5,730 per 1,000 sf	\$5,720 per 1,000 sf	0.2%
Retail Commercial	\$6,327 per 1,000 sf	\$6,316 per 1,000 sf	0.2%

Table 3 – Stewart Tract/River Islands Fee Comparison

<u>Land Use</u>	<u>Proposed CFF</u>	<u>Current CFF</u>	<u>Percent Increase</u>
<u>Residential</u>			
Single Family	\$4,592 per Unit	\$4,590 per Unit	0.0%
Multi-Family	\$2,819 per Unit	\$2,817 per Unit	0.1%
<u>Non-Residential</u>			
Service/Office Commercial	\$4,213 per 1,000 sf	\$4,211 per 1,000 sf	0.0%
Retail Commercial	\$7,631 per 1,000 sf	\$7,627 per 1,000 sf	0.1%

Further, additional storm drainage infrastructure for the Central Lathrop Watersheds 2 and 4 and a new water tank and booster pump station have been constructed to support the CLSP area. The Central Lathrop Specific Plan Capital Facilities Fee Study serves to adjust the current storm drainage CFF rates as well as create a new CFF to recover the cost of the water tank and booster pump station. The updated Central Lathrop Specific Plan CFF rates impact only the Central Lathrop area and the updated rates are summarized below in Table 4.

CITY MANAGER’S REPORT **PAGE 4**
JULY 11, 2022, CITY COUNCIL REGULAR MEETING
PUBLIC HEARING (PUBLISHED NOTICE) TO CONSIDER ADOPTION OF THE
WEST/CENTRAL LATHROP REGIONAL TRANSPORTATION AND CENTRAL
LATHROP SPECIFIC PLAN CAPITAL FACILITY FEE UPDATE STUDIES AND THE
FEES RECOMMENDED THEREIN

Table 4 – CLSP Fee Summary

Reimbursable Item	Fee Per Single-Family Unit	Fee Per Multi-Family Unit	Fee Per Non-Residential Acre
1 Storm Drain System Improvements - Watershed #2 Fee	\$9,655	\$3,361	\$60,579
2 Storm Drain System Improvements - Watershed #4 Fee	na	na	\$45,322
3 Water Tank #1 Fee	\$2,323	\$1,432	\$7,024
Total			

The fees associated with both studies will be adjusted in future years to reflect revised facility standards, receipt of funding from alternative sources (i.e., state or federal grants), revised cost, or changes in land uses or development plans. In addition to such adjustments, each year the CFFs will be adjusted by the change in the Engineering News Record 20-City CCI over the prior calendar year. Both fee studies are based on the ENR 20-City CCI value of 12,481.8 for December 2021.

Staff requests that City Council hold a public hearing, consider all information and public testimony and, if determined to be appropriate, adopt a resolution approving the City of Lathrop West/Central Lathrop Regional Transportation Capital Facilities Fees Study Update, included as Attachment “B” and the Central Lathrop Specific Plan Capital Facilities Fee Study, included as Attachment “C”, and the fees and capital improvements recommended therein.

REASON FOR RECOMMENDATION:

The current Regional Transportation and Central Lathrop Specific Plan CFFs are insufficient to provide adequate revenue for the construction of various improvements including storm drainage, a water tank and booster pump station, and three traffic signals. Therefore, staff requests that City Council adopt a resolution approving the City of Lathrop West/Central Lathrop Regional Transportation Capital Facilities Fees Study Update, included as Attachment “B” and the Central Lathrop Specific Plan Capital Facilities Fee Study, included as Attachment “C”, and the fees recommended therein.

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JULY 11, 2022, CITY COUNCIL REGULAR MEETING
PUBLIC HEARING (PUBLISHED NOTICE) TO CONSIDER ADOPTION OF THE
WEST/CENTRAL LATHROP REGIONAL TRANSPORTATION AND CENTRAL
LATHROP SPECIFIC PLAN CAPITAL FACILITY FEE UPDATE STUDIES AND THE
FEEES RECOMMENDED THEREIN

FISCAL IMPACT:

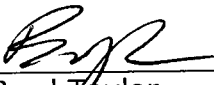
There is no budget impact to the City as the CFFs will be collected from new development at building permit issuance and used to reimburse the cost of construction of the facilities.

ATTACHMENTS:

- A. Resolution Approving the West/Central Lathrop Regional Transportation and Central Lathrop Specific Plan Capital Facility Fee Update Studies and the Fees Recommended Therein
- B. City of Lathrop West/Central Lathrop Regional Transportation Capital Facilities Fees Study Update, dated June 30, 2022
- C. Central Lathrop Specific Plan Capital Facilities Fee Study, dated June 30, 2022

CITY MANAGER'S REPORT
JULY 11, 2022, CITY COUNCIL REGULAR MEETING
PUBLIC HEARING (PUBLISHED NOTICE) TO CONSIDER ADOPTION OF THE
WEST/CENTRAL LATHROP REGIONAL TRANSPORTATION AND CENTRAL
LATHROP SPECIFIC PLAN CAPITAL FACILITY FEE UPDATE STUDIES AND THE
FEEs RECOMMENDED THEREIN

APPROVALS



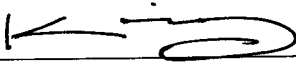
Brad Taylor
City Engineer

6/15/2022
Date



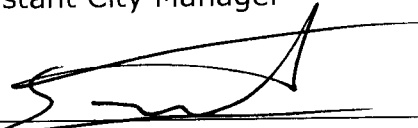
Cari James
Finance Director

6/27/2022
Date




Michael King
Assistant City Manager

6-22-2022
Date



Salvador Navarrete
City Attorney

6-16-2022
Date



Stephen J. Salvatore
City Manager

7.5.22
Date

RESOLUTION NO. 22-

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LATHROP ADOPTING THE WEST/CENTRAL LATHROP REGIONAL TRANSPORTATION AND CENTRAL LATHROP SPECIFIC PLAN CAPITAL FACILITY FEE UPDATE STUDIES AND THE FEES RECOMMENDED THEREIN

WHEREAS, on February 11, 2019, City Council adopted a Central Lathrop Specific Plan Capital Facilities Fees Study Update prepared by Goodwin Consulting Group (GCG). GCG updated existing fees for inflation, updated project costs for the West/Central Lathrop Regional Transportation CFF and Sewer/Recycled Water System CFF, and prepared a new In-Lieu Community Parks Dedication fee for the CLSP area; and

WHEREAS, on July 8, 2019, City Council adopted an additional Central Lathrop Specific Plan Capital Facility Fees Study prepared by GCG. GCG updated existing fees to include reimbursements for the storm drainage system improvements, entitlement costs, and planning fees. On February 8, 2021, City Council adopted the Central Lathrop Specific Plan Neighborhood Park Capital Facility Fee Update Study and the fees recommended therein; and

WHEREAS, City staff retained GCG to assist in updating the West/Central Lathrop Regional Transportation and Central Lathrop Specific Plan Capital Facility Fee Update Studies; and

WHEREAS, as development occurs within the CLSP area, traffic signals and intersection improvements are required to accommodate increases in traffic volumes. Three additional traffic signals have been constructed or guaranteed on Golden Valley Parkway at the intersections of Spartan Way, Stanford Crossing Drive and Faber Drive. The intersection of Central Pacific Street and Spartan Way also needs to be reconstructed to its final configuration. The City of Lathrop West/Central Lathrop Regional Transportation Capital Facilities Fees Study Update serves to adjust the Transportation CFF rates to include these facilities. The updated West/Central Lathrop Transportation CFF rates impact three areas of Lathrop including Central Lathrop, Mossdale and the Stewart Tract/River Islands and the changes are summarized below in Tables 1 through 3; and

Table 1 – CLSP Fee Comparison

Land Use	Proposed CFF	Current CFF	Percent Increase
<u>Residential</u>			
Single Family	\$4,192 per Unit	\$4,082 per Unit	2.7%
Multi-Family	\$2,574 per Unit	\$2,505 per Unit	2.7%
<u>Non-Residential</u>			
Service/Office Commercial	\$3,902 per 1,000 sf	\$3,800 per 1,000 sf	2.7%
Retail Commercial	\$5,342 per 1,000 sf	\$5,201 per 1,000 sf	2.7%

Table 2 – Mossdale Village Fee Comparison

Land Use	Proposed CFF¹	Current CFF	Percent Increase
<u>Residential</u>			
Single Family	\$3,994 per Unit	\$3,987 per Unit	0.2%
Multi-Family	\$2,463 per Unit	\$2,459 per Unit	0.2%
<u>Non-Residential</u>			
Service/Office Commercial	\$5,730 per 1,000 sf	\$5,720 per 1,000 sf	0.2%
Retail Commercial	\$6,327 per 1,000 sf	\$6,316 per 1,000 sf	0.2%

Table 3 – Stewart Tract/River Islands Fee Comparison

Land Use	Proposed CFF	Current CFF	Percent Increase
<u>Residential</u>			
Single Family	\$4,592 per Unit	\$4,590 per Unit	0.0%
Multi-Family	\$2,819 per Unit	\$2,817 per Unit	0.1%
<u>Non-Residential</u>			
Service/Office Commercial	\$4,213 per 1,000 sf	\$4,211 per 1,000 sf	0.0%
Retail Commercial	\$7,631 per 1,000 sf	\$7,627 per 1,000 sf	0.1%

WHEREAS, additional storm drainage infrastructure for the Central Lathrop Watersheds 2 and 4 and a new water tank and booster pump station have been constructed to support the CLSP area. The Central Lathrop Specific Plan Capital Facilities Fee Study serves to adjust the current storm drainage CFF rates as well as create a new CFF to recover the cost of the water tank and booster pump station. The updated Central Lathrop Specific Plan CFF rates impact only the Central Lathrop area and the updated rates are summarized below in Table 4; and

Table 4 – CLSP Fee Summary

Reimbursable Item	Fee Per Single-Family Unit	Fee Per Multi-Family Unit	Fee Per Non-Residential Acre
1 Storm Drain System Improvements - Watershed #2 Fee	\$9,655	\$3,361	\$60,579
2 Storm Drain System Improvements - Watershed #4 Fee	na	na	\$45,322
3 Water Tank #1 Fee	\$2,323	\$1,432	\$7,024
Total			

WHEREAS, the fees associated with both studies will be adjusted in future years to reflect revised facility standards, receipt of funding from alternative sources (i.e., state or federal grants), revised cost, or changes in land uses or development plans. In addition to such adjustments, each year the CFFs will be adjusted by the change in the Engineering News Record 20-City CCI over the prior calendar year. Both fee studies are based on the ENR 20-City CCI value of 12,481.8 for December 2021; and

WHEREAS, Staff requests that City Council hold a public hearing, consider all information and public testimony and, if determined to be appropriate, adopt a resolution approving the City of Lathrop West/Central Lathrop Regional Transportation Capital Facilities Fees Study Update and the Central Lathrop Specific Plan Capital Facilities Fee Study, included as Attachments "B" and "C" to the July 11, 2022 City Manager's Report, and the fees recommended therein.

NOW, THEREFORE, BE IT RESOLVED, that the City Council of the City of Lathrop does hereby adopt the City of Lathrop West/Central Lathrop Regional Transportation Capital Facilities Fees Study Update, dated June 30, 2022 attached as Attachment "B" to the City Manager's Report of July 11, 2022 and the Central Lathrop Specific Plan Capital Facilities Fee Study, dated April 27, 2022 attached as Attachment "C" to the City Manager's Report of July 11, 2022 and incorporated herein by this reference and Council hereby adopts the fees and the capital improvements

recommended therein and adds the fees to the Capital Facility Fee Program based on findings required by the State of California Mitigation Fee Act (also known as "AB 1600," Government Code sections 66000, et seq.) specifically Council hereby makes all of the following findings:

1. The purpose of the CFFs is to provide funding for the Facilities identified in this Nexus Study. Pursuant to the Lathrop Municipal Code Section 3.20.040 collected fees may be used for no other purpose.
2. New residential and non-residential development will generate additional demand for the facilities identified in these Fee Studies. The facilities included in these Fee Studies will ensure that the City will maintain the desired level of service to all areas in the City.
3. CFF revenue collected will fund the facilities included in these Fee Studies. These facilities will serve development in the City and the proposed fees in these Fee Studies are a fair-share cost allocation based on the impact that future development will have on these facilities and improvements.
4. A reasonable relationship between the amount of each CFF and the cost of the public facility is established in these Fee Studies through the use of cost allocation factors to estimate the demand for a facility or, the impact that a land use will have on a facility. For example, the cost allocation for the Transportation CFF is based on the peak evening trip generation for each specific land use. The trip generation rates, which differ between land use categories, measure each land use's impact on transportation facilities and infrastructure. As a result, each land use category or development type is allocated its fair share of the cost based on its impact, as identified by its cost allocation factor. By assigning the demand for facilities based on the cost allocation factors for each land use and quantifying that demand in the calculation of the CFFs, a reasonable relationship is established between the amount of the fee and the cost of the facilities attributable to the distinct types of development in the City.

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

AYES:

NOES:

ABSTAIN:

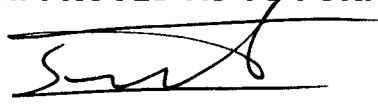
ABSENT:

Sonny Dhaliwal, Mayor

ATTEST:

Teresa Vargas, City Clerk

APPROVED AS TO FORM:



Salvador Navarrete, City Attorney

GCG

GOODWIN CONSULTING GROUP

**CITY OF LATHROP
WEST/CENTRAL LATHROP REGIONAL
TRANSPORTATION CAPITAL FACILITIES
FEES STUDY UPDATE**



June 30, 2022

**CITY OF LATHROP
WEST/CENTRAL LATHROP REGIONAL TRANSPORTATION CAPITAL
FACILITIES FEES STUDY UPDATE**

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EXECUTIVE SUMMARY

PURPOSE OF THE WEST/CENTRAL LATHROP REGIONAL TRANSPORTATION CFF UPDATE

The City of Lathrop (“City”) retained Goodwin Consulting Group to update the City’s West/Central Lathrop Regional Transportation Capital Facilities Fee (“WCLRT CFF” or “CFF”) for the Central Lathrop Specific Plan Area (“CLSP”), Mossdale Village, and the Stewart Tract (aka River Islands) areas. As new development occurs in these three areas, it is critical that fees in the CFF program be updated regularly to ensure that CFF rates keep up with the rising costs of infrastructure, facilities, and land.

WEST/CENTRAL LATHROP REGIONAL TRANSPORTATION CFF

The WCLRT CFF was created in 2003 to supplement funding for transportation facilities needed for the West Lathrop Specific Plan Area. The capital improvement plan for the WCLRT CFF currently includes 28 transportation projects. This West/Central Lathrop Regional Transportation Capital Facilities Fee Study Update (the “Fee Study”) adds four additional intersection improvements that will be located in the CLSP area.

In addition to the four intersection improvements, this Fee Study inflates the transportation facilities costs in the CFF CIP to 2022 dollars based on the ENR 20-City CCI. The total cost of the transportation facilities in the WCLRT CFF program, in 2022 dollars, is \$324.3 million.

Table ES-1 on the following page summarizes the proposed WCLRT CFFs for the three development areas. The City also levies a 3.0% administration fee to all its CFFs to pay for the administrative duties associated with the CFF program. This 3.0% administration fee is not included in the proposed CFFs shown in Table ES-1.

Table ES-1
Fee Summary

Land Use	CLSP CFF	Mossdale Village CFF¹	Stewart Tract CFF
<u>Residential</u>			
Single Family	\$4,192 per Unit	\$3,994 per Unit	\$4,592 per Unit
Multi-Family	\$2,574 per Unit	\$2,463 per Unit	\$2,819 per Unit
<u>Non-Residential</u>			
Service/Office Commercial	\$3,902 per 1,000 sf	\$5,730 per 1,000 sf	\$4,213 per 1,000 sf
Retail Commercial	\$5,342 per 1,000 sf	\$6,327 per 1,000 sf	\$7,631 per 1,000 sf

¹ The proposed CFF applies to new development within Mossdale Village and certain areas within the Mossdale Landing developments for which the development agreement between the City and the developer has expired. Exhibit 2 in this report identifies the remaining areas in the Mossdale Landing developments that are subject only to annual inflation increases based on the ENR construction index.

FEE COMPARISON

Tables ES-2 through ES-4 on the following pages compare the proposed WCLRT CFFs to the City's current WCLRT CFFs. These tables show that the proposed CFFs are slightly higher than the current CFF rates. For example, the proposed CFF rates for the CLSP area are approximately 3.0% higher than the City's current rates and proposed CFF rates for Mossdale Village and River Islands increase by less than 0.2% over the City's current CFF rates.

Table ES-2
CLSP Fee Comparison – Proposed vs Current CFF

Land Use	Proposed CFF	Current CFF	Percent Increase
<u>Residential</u>			
Single Family	\$4,192 per Unit	\$4,082 per Unit	2.7%
Multi-Family	\$2,574 per Unit	\$2,505 per Unit	2.7%
<u>Non-Residential</u>			
Service/Office Commercial	\$3,902 per 1,000 sf	\$3,800 per 1,000 sf	2.7%
Retail Commercial	\$5,342 per 1,000 sf	\$5,201 per 1,000 sf	2.7%

Table ES-3
Mossdale Village Fee Comparison – Proposed vs Current CFF

Land Use	Proposed CFF¹	Current CFF	Percent Increase
<u>Residential</u>			
Single Family	\$3,994 per Unit	\$3,987 per Unit	0.2%
Multi-Family	\$2,463 per Unit	\$2,459 per Unit	0.2%
<u>Non-Residential</u>			
Service/Office Commercial	\$5,730 per 1,000 sf	\$5,720 per 1,000 sf	0.2%
Retail Commercial	\$6,327 per 1,000 sf	\$6,316 per 1,000 sf	0.2%

¹ The proposed CFF applies to new development within Mossdale Village and certain areas within the Mossdale Landing developments for which the development agreement between the City and the developer has expired. Exhibit 2 in this report identifies the remaining areas in the Mossdale Landing developments that are subject only to annual inflation increases based on the ENR construction index.

Table ES-4

Stewart Tract/River Islands Fee Comparison – Proposed vs Current CFF

Land Use	Proposed CFF	Current CFF	Percent Increase
<u>Residential</u>			
Single Family	\$4,592 per Unit	\$4,590 per Unit	0.0%
Multi-Family	\$2,819 per Unit	\$2,817 per Unit	0.1%
<u>Non-Residential</u>			
Service/Office Commercial	\$4,213 per 1,000 sf	\$4,211 per 1,000 sf	0.0%
Retail Commercial	\$7,631 per 1,000 sf	\$7,627 per 1,000 sf	0.1%

FEE ADJUSTMENTS

The WCLRT CFFs may be adjusted in future years to reflect revised facility standards, receipt of funding from alternative sources (i.e., state or federal grants), revised costs, or changes in land uses, densities, or development plans. In addition to such adjustments, each year the CFFs will be adjusted by the change in the ENR 20-City Construction Cost Index (“ENR 20-City CCI”) over the prior calendar year. This Fee Study adjusted facilities costs in this report based on the ENR 20-City CCI December 2021 value of 12,481.82.

ASSEMBLY BILL 602

On September 28, 2021, Assembly Bill 602 was signed into law and became effective starting January 1, 2022. The law establishes additional procedural and transparency requirements on public agencies when establishing new fees or increasing existing development impact fees. AB 602 amends Government Code Sections 65940.1 and 66019 and adds Government Code Section 66016.5 and Health and Safety Code Section 50466.5. Below are some of the most significant requirements imposed by AB 602:

New Requirements For Nexus Studies

- When applicable, the nexus study shall identify the existing level of service (LOS) for the public facility; identify the proposed new level of service, and explain why the new level of service is appropriate

- If a nexus study supports an increase to existing fee, the public agency shall review the assumptions of the nexus study supporting the original fee and evaluate the amount of fee revenue collected under the original fee
- Large jurisdictions, for example, counties that have a population greater than 250,000 residents, must adopt a capital improvement plan as a part of the nexus study
- Nexus studies adopted after 07/01/22, shall calculate a fee imposed on a housing development that is proportionate to the square footage of the proposed units of the development or the nexus study must make findings that an alternative fee calculation methodology creates a reasonable relationship between the fee charged and the burden posed by the development
- This section of the impact fee requirements does not apply to any fees or charges pursuant to Government Code Section 60013, which includes water and sewer connection fees and capacity charges

New Transparency Requirements For Public Agencies

- Fees must be posted to the public agency's website within 30 days of any change in the fees
- Public agencies must post to their website the current and five previous annual impact fee accounting reports that are required pursuant to Government Code Section 66006
- Public agencies must post to their website all nexus studies, cost of service studies, or equivalent studies that were conducted on or after January 1, 2018

New Nexus Study Procedural Requirements

- Nexus studies must be updated at least every 8 years, from the period beginning on January 1, 2022
- Nexus studies and impact fees must be adopted at a public hearing with at least a 30 day notice (this is an increase from the current 10 days)
- Members of the public may submit evidence that the nexus findings in the nexus study are insufficient; the public agency must consider all such evidence

1. INTRODUCTION

BACKGROUND

The City of Lathrop is located in the Sacramento central valley, approximately 58 miles south of Sacramento and 80 miles east of San Francisco. When the City incorporated in 1989, its population was approximately 6,500; as of January 2022, the California Department of Finance estimates the City's population is 31,331.

In 1990 the City adopted its original Capital Facilities Fees program to fund growth in the City. In 1994 the City updated the CFF and included additional fees in the program. In subsequent years the City added other fees to the CFF program. For example, in 1997 it added the West Lathrop Specific Plan Regional Transportation Impact Fee, which was developed in coordination the San Joaquin Council of Governments and area developers. In 2003 a comprehensive effort was undertaken to update the CFF program to include new planning areas in the western part of the City and establish new fees for these areas. One of the new CFFs was the West/Central Lathrop Regional Transportation CFF. The WCLRT CFF was created in 2003 to supplement funding for transportation facilities needed for the West Lathrop Specific Plan Area. The capital improvement plan for the West/Central Lathrop Regional Transportation CFF currently includes 28 transportation projects.

FEES CALCULATED IN THIS CFF STUDY UPDATE

The West/Central Lathrop Regional Transportation CFF for the CLSP area has been updated in this Fee Study to include four additional traffic improvements, including three traffic signals and traffic improvements at a fourth intersection in the CLSP area. Additionally, all the transportation facilities in this transportation CFF program have been updated in this Fee Study based on the increase in the ENR 20-City CCI for December 2021, which is 12,481.82.

MITIGATION FEE ACT (AB 1600)

The Mitigation Fee Act, commonly known as Assembly Bill (AB) 1600, was enacted by the State of California in 1987 and created Section 66000 et. seq. of the Government Code. AB 1600 requires that all public agencies satisfy the following requirements when establishing, increasing, or imposing a fee as a condition of approval for a development project:

1. Identify the purpose of the fee
2. Identify the use to which the fee will be put
3. Determine how there is a reasonable relationship between:
 - A. The fee's use and the type of development project on which the fee is imposed
 - B. The need for the public facility and the type of development project on which the fee is imposed
 - C. The amount of the fee and the cost of the public facility or portion of the public facility attributable to the development on which the fee is imposed

The purpose of this Fee Study is to demonstrate that the fees calculated herein comply with the Mitigation Fee Act. The assumptions, methodologies, facility standards, costs, and cost allocation factors that were used to establish the nexus between the fees and the development on which the fees will be levied are summarized in subsequent chapters of this report.

ORGANIZATION OF REPORT

The remainder of this report has been organized into the following chapters:

Chapter 2	Provides a brief summary of the land uses planned for CLSP
Chapter 3	Provides an explanation of the fee methodology used to calculate the fees in this Fee Study
Chapter 4	Provide details of the fee calculations for transportation CFF
Chapter 5	Discusses the nexus findings for the CFFs
Chapter 6	Addresses implementation of the updates to the fee program, future fee adjustments, and administrative duties required by the fee law

2. Land Uses in CLSP

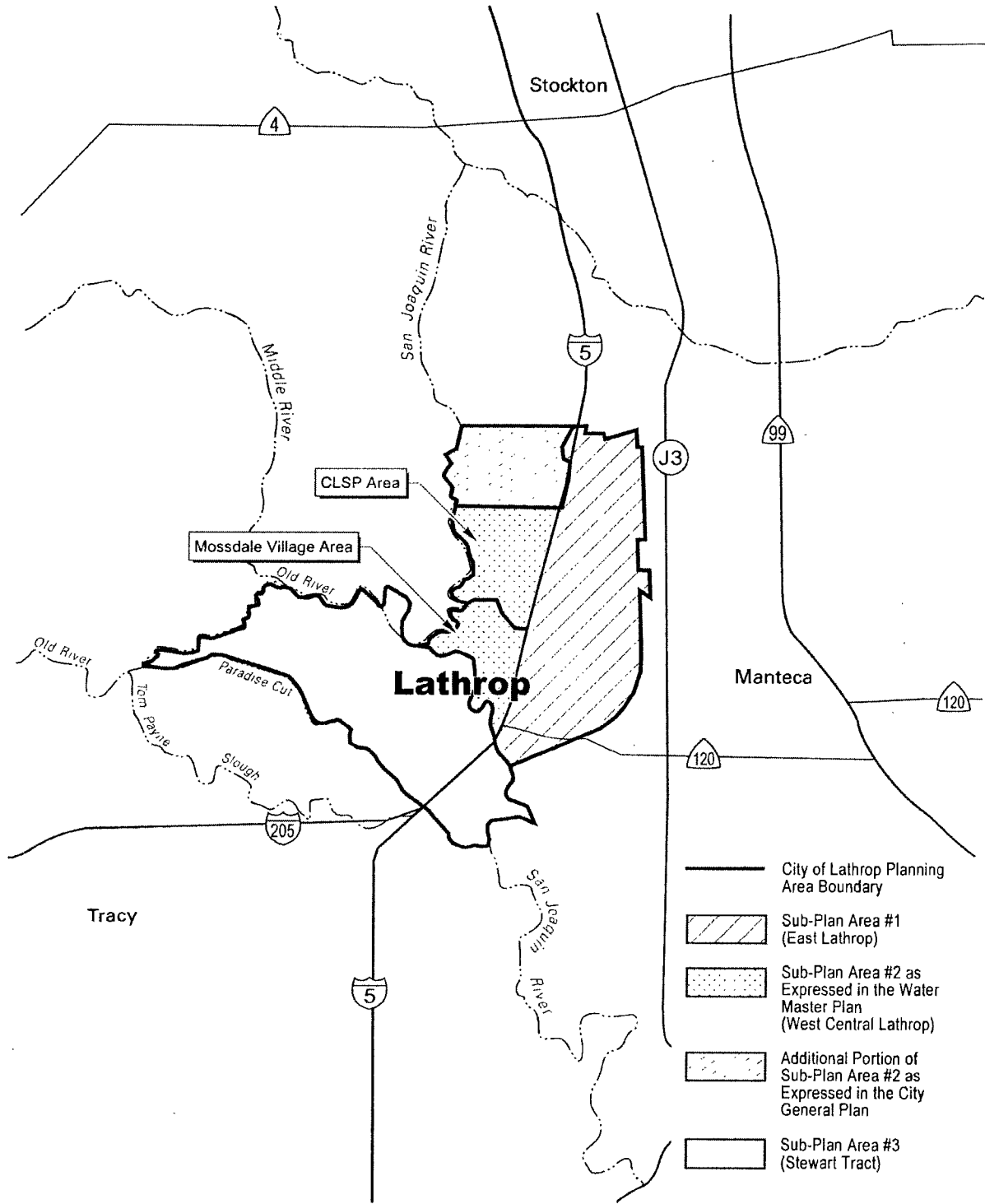
CLSP area abuts the northern boundary of Mossdale Village and includes 1,521 acres that are planned for 5,144 residential units and approximately 4.7 million square feet of commercial space. The 5,144 units include 4,870 single family residential (“SFR”) units and 274 multifamily residential (“MFR”) units. Saybrook CLSP, LLC (Saybrook) is the primary developer in CLSP. Saybrook estimates that their project will include a total of 1,850 residential units, including 1,576 SFR and 274 MFR units.

Table 1
CLSP Land Use Summary

Key	Land Use	Acres
VR-CL	Variable Density Residential-CL	703.1
HR-CL	High Density Residential-CL	28.3
R/MU-CL	Residential / Mixed Use-CL	45.2
OC/VR WWTP-CL	Office-Commercial/Residential/ Wastewater Treatment Plant-CL	67.0
OC-CL	Office Commercial-CL	239.7
NC-CL	Neighborhood Commercial-CL	12.6
SPC-CL	Specialty Commercial-CL	7.9
P-SP/NC-CL	Public/Semi-Public/Neigh. Comm ¹ - CL	11.1
HS-CL	High School-CL	50.0
K-8-CL	K-8 School-CL	54.6
CP-CL	Community Park-CL	70.0
NP-CL	Neighborhood Park-CL	45.0
OS-CL	Levee, Open Space, River-CL	93.8
n/a	Major Roads-CL	92.7
CLSP Gross Acreage		1521.0

Source: Central Lathrop Specific Plan

Exhibit 1 – Map of Central Lathrop Specific Plan



3. *FEE METHODOLOGY*

When impact fees are calculated, an analysis must be presented in enough detail to demonstrate that a logical and thorough consideration was applied in the process of determining how the fees relate to the impacts from new development. Various findings pursuant to the impact fee statute must be made to ensure that a reasonable relationship exists between the fee amount and the impact caused by development on which the fee will be levied. Following is a discussion of the method used in this Fee Study to allocate facilities costs to development and determine the fees in the fee program.

FEE METHODOLOGY

The plan-based fee methodology is used in this Fee Study. This methodology is used for facilities that must be designed based on future demand projections within a geographic location. Typically, a formal plan such as a specific plan, facilities needs assessment, or master plan identifies and supports the level of facilities required to serve the plan area. This plan would typically consider the existing facilities already in place and determine what additional facilities would be necessary to accommodate new development. For example, the need for transportation-related improvements depends specifically on the projected number of trips that must be accommodated on specific roadways. An analysis of existing facilities, geographic constraints, and current levels of service must be completed in order to identify the future facility needs. This information is analyzed in conjunction with a projection of the amount and location of future development in the plan area to determine the adequacy of existing facilities and the demand for new improvements that will be required. Depending on the level of existing facilities, the plan-based fee methodology may allocate planned facilities costs to either future development only or to future and existing development. The steps to calculate a fee under the plan-based fee methodology include the following:

- Step 1* Identify existing facilities and estimate future demand for facilities at build out of the plan area
- Step 2* Determine facilities needed to serve anticipated growth in the plan area
- Step 3* Estimate the gross cost of facilities needed to serve the future development in the plan area
- Step 4* Subtract the gross cost of any facilities included in the facilities plan that will cure an existing deficiency in service or will serve other development areas

- Step 5** Subtract revenues available from alternative funding sources, if any, to identify a net facilities cost that will be allocated to future development.
- Step 6** Select cost allocation factors (e.g., trips generated) that will be used to allocate facility costs on a proportional impact basis; apply cost allocation factors to each of the land use categories based on their relative service demand or impact on each type of facility
- Step 7** Estimate the total impact from future development by multiplying the total number of units/acres/square feet for each respective land use by its cost allocation factor. Sum the total cost allocation factors for each land use category
- Step 8** Determine the percentage distribution of the cost allocation factors for each land use category by dividing the total of the cost allocation factors for each land use category by the total of all cost allocation factors for all land use categories
- Step 9** Multiply the percent distribution for each land use category, as determined in Step 8, by the total facilities cost to determine the portion of the facility cost that is allocated to each land use category
- Step 10** Divide the facilities cost that is allocated to each land use category, as determined in Step 9, by the number of residential units or per 1,000 square feet of building space, to determine the facilities fees

4. WEST/CENTRAL LATHROP REGIONAL TRANSPORTATION CFF UPDATE

This section of the report identifies the facilities, costs, and the updated CFF rates required to fund the transportation facilities in the WCLRT CFF program.

BACKGROUND

The WCLRT CFF was created in 2003 to supplement the existing WLSP Regional Transportation Impact Fee (RTIF). The RTIF was created in 1997 to mitigate the transportation impacts from developments in the West Lathrop Specific Plan area (WLSP). The WLSP area includes the Mossdale Village, CLSP, and River Islands developments. The WCLRT CFF provides a revenue source for funding transportation facilities that include specific transportation projects serving development areas west of the I-5 highway.

FACILITIES AND COSTS

Table 2 on the following page identifies the transportation facilities in the WCLRT CFF program and presents their costs in 2022 dollars. These facilities costs have been inflated over the years based on the ENR 20-City CCI. In 2022 City staff identified the need for three additional traffic signals and traffic improvements to a fourth intersection in the CLSP area. These traffic improvements, totaling \$1.2 million and identified in Table 2 as item numbers 29 through 32, are necessary to serve development in the WLSP area. Because the improvements primarily will serve the WLSP area, their costs are allocated to CLSP, Mossdale Village, and Stewart Tract developments.

Table 2 - Transportation Facilities and Costs

No.	Route	Project Limits	Description	Project Cost (2022 \$)
1	Arbor Avenue	Between Macathur Drive and Paradise Avenue	Widen roadway to 4 lanes with left turn at all intersections and driveways	\$15,368,000
2	Golden Valley Parkway	Between Paradise Avenue and Paradise Cut	Construct a 4-lane roadway with left turn lanes at all intersections and driveways includes Paradise Cut bridge	\$50,793,000
3	Golden Valley Parkway	Between Paradise cut and San Joaquin River	Construct a 4-lane divided arterial. Includes San Joaquin River Bridge	\$34,888,000
4	Golden Valley Parkway	Between San Joaquin River and River Edge Avenue	Construct a 4-lane divided arterial.	\$4,631,000
5	Golden Valley Parkway	Between River Edge Avenue and River Island Parkway.	Construct a 6-lane divided arterial.	\$9,463,000
6	Golden Valley Parkway	Between River Island Parkway and Lathrop Road	Construct a 6-lane divided arterial.	\$10,168,000
7	Golden Valley Parkway	Btw. Lathrop Road and Central Lathrop Specific Plan north border	Construct a 4/6 divided arterial.	\$7,971,000
8	Golden Valley Parkway / Manthey Road	Between Central Lathrop Specific Plan north border and Roth Road.	Construct a improved 2-lane arterial.	\$2,405,000
9	Roth Road Interchange Improvements	Roth Road Interchange	Signalize and improve ramp intersections, include 4 lanes in interchange area.	\$1,265,000
10	Lathrop Road Interchange Improvements	Lathrop Road Interchange	Signalize and improve ramp intersections, include 8 lanes in interchange area.	\$42,666,000
11	Lathrop Road	Between Golden Valley Parkway and I-5	Construct a 6-lane divided arterial.	\$1,611,000
12	Louise Avenue Interchange Improvements	Louise Avenue Interchange	Construct 8 lanes in interchange area, expand ramps, upgrade signals as required.	\$45,001,000
13	River Island Parkway	Between Golden Valley Parkway and I-5	Construct a 6-lane divided arterial	\$1,275,000
14	River Island Parkway	Between Golden Valley Parkway and McKee Avenue	Construct a 6-lane divided arterial	\$2,551,000
15	River Island Parkway	Between McKee Avenue and San Joaquin River	Construct a 4-lane divided arterial. Includes San Joaquin River Bridge.	\$16,747,000
A	River Island Parkway	Between San Joaquin River and Broad Street	Construct a 4-lane divided arterial	\$2,674,000
B	Broad Street	Between River Island Parkway and South River Island Parkway	Construct a 4-lane divided arterial	\$4,095,000
C	S River Island Parkway	Between Broad Street and Golden Valley Parkway.	Construct a 4-lane divided arterial.	\$3,964,000
D	Broad Street	Between River South Island Parkway and Golden Valley Parkway	Construct a 4-lane divided arterial.	\$3,079,000
16	Paradise Avenue Interchange Improvements	Paradise Avenue Interchange	Construct new diagonal ramps, signalize ramp intersections, add left turn lanes on all approaches to new signalized intersections, maintain 2-lane overpass.	\$34,980,000
17	Paradise Avenue	Between I-205 and Golden Valley Parkway	Widen roadway to 4 lanes with left turn at all intersections and driveways	\$1,657,000
19	Macarthur Drive Interchange Improvements	Macarthur Dvne Interchange	Construct interchange improvements	\$18,553,000
20	Macarthur Drive	Between I-205 and Arbor Avenue	Widen Roadway to 4 lanes	\$2,302,000
21	Arbor Avenue and Macarthur Drive	Traffic Signal	Construct new traffic signals	\$794,000
22	Golden Valley Parkway and Paradise Avenue	Traffic Signal	Construct new traffic signals.	\$794,000
23	Golden Valley Parkway and River Island Parkway	Traffic Signal	Construct new traffic signals.	\$794,000
24	Golden Valley Parkway and Lathrop Road	Traffic Signal	Construct new traffic signals	\$794,000
25	River Island Parkway and Broad Street	Traffic Signal	Construct new traffic signals	\$466,000
26	S River Island Parkway and Broad Street	Traffic Signal	Construct new traffic signals.	\$466,000
27	Golden Valley Parkway and Broad Street	Traffic Signal	Construct new traffic signals.	\$466,000
28	Golden Valley Parkway and S. River Island Parkway	Traffic Signal	Construct new traffic signals	\$466,000
29	Golden Valley Parkway and Stanford Crossing	Traffic Signal	Construct new traffic signals	\$448,366
30	Golden Valley Parkway and Faber Street	Traffic Signal	Construct new traffic signals.	\$448,366
31	Golden Valley Parkway and Spartan Way	Traffic Signal ¹	Construct new traffic signals	\$180,000
32	Central Pacific Street and Spartan Way	Improvements	Project Improvement costs	\$100,000
Total				\$324,323,732

¹ \$180,000 of the project cost will be funding through the fee program with the remainder of the cost funded through a grant

Table 3 on the following page shows the total cost of the transportation facilities in the WCLRT CFF program is \$324.3 million. An estimated \$110.4 million in fee revenue is expected to be collected through the WLSP RTIF program for seven transportation projects that are in both of these transportation fee programs. This amount will be used to reduce the total cost of the transportation projects to be funded through WCLRT CFF. This would leave a net cost of \$213.9 million to be allocated to development through the WCLRT CFF program.

The cost allocation percentages shown in Table 3 are based on a traffic model analysis conducted by TJKM in 2003 and were applied in the WCLRT CFF calculation in the 2005 Fee Study. Costs are allocated based on trip generation from the following five zones:

1. Area A = Central Lathrop Specific Plan area
2. Area B = Mosssdale Village
3. Area C = River Islands
4. Area D = East Lathrop
5. Area E = Areas outside the City

Based on the trip generation allocation, the CLSP area is allocated approximately \$41.2 million of the transportation project costs, or about 19% of the total \$213.9 million cost; Mosssdale Village is allocated \$23.2 million, or about 11% of the total cost; and River Islands is allocated \$68.8 million, or about 32% of the total cost. The remaining 38% of the cost, approximately \$80.7 million, is allocated to East Lathrop and areas outside of the City and therefore this portion of the total cost cannot be collected and will need to be funded through other alternative sources.

Table 3 - Transportation Facilities Cost Allocation

No.	Project Cost (2022 \$)	Less: '97 RTIF (2022 \$)	Net Project Cost (2022 \$)	Contribution to Projects by Area ¹						Net Project Cost by Area			
				A	B	C	D	E	Total	A	B	C	Total
1	\$15,368,000	\$0	\$15,368,000	11.1%	7.1%	48.5%	2.0%	31.3%	100%	\$1,707,555	\$1,086,626	\$7,451,151	\$10,245,332
2	\$50,793,000	(\$31,785,000)	\$19,008,000	14.0%	2.0%	45.0%	18.0%	21.0%	100%	\$2,661,120	\$380,160	\$8,553,599	\$11,594,879
3	\$34,888,000	(\$21,832,000)	\$13,056,000	19.1%	17.3%	48.2%	4.5%	10.9%	100%	\$2,492,510	\$2,255,127	\$6,290,619	\$11,038,255
4	\$4,631,000	(\$2,898,000)	\$1,733,000	13.1%	21.2%	59.1%	5.8%	0.7%	100%	\$227,693	\$366,839	\$1,024,620	\$1,619,153
5	\$9,463,000	(\$5,922,000)	\$3,541,000	19.4%	19.4%	50.7%	9.0%	1.5%	100%	\$687,060	\$687,060	\$1,796,925	\$3,171,045
6	\$10,168,000	(\$6,363,000)	\$3,805,000	49.1%	20.9%	20.2%	7.4%	2.5%	100%	\$1,867,484	\$793,680	\$770,338	\$3,431,502
7	\$7,971,000	\$0	\$7,971,000	69.9%	8.1%	7.4%	14.0%	0.7%	100%	\$5,567,977	\$644,713	\$586,102	\$6,798,792
8	\$2,405,000	\$0	\$2,405,000	68.9%	0.9%	1.9%	25.5%	2.8%	100%	\$1,656,272	\$22,687	\$45,378	\$1,724,338
9	\$1,265,000	\$0	\$1,265,000	16.6%	4.1%	5.5%	23.0%	50.9%	100%	\$210,242	\$52,245	\$68,943	\$331,430
10	\$42,666,000	(\$6,653,000)	\$36,013,000	30.9%	5.3%	6.8%	32.9%	24.1%	100%	\$11,131,619	\$1,890,683	\$2,448,883	\$15,471,184
11	\$1,611,000	\$0	\$1,611,000	59.9%	4.4%	5.8%	27.7%	2.2%	100%	\$964,247	\$70,554	\$94,074	\$1,128,875
12	\$45,001,000	\$0	\$45,001,000	6.2%	16.7%	25.6%	18.7%	32.7%	100%	\$2,808,064	\$7,528,667	\$11,506,756	\$21,843,487
13	\$1,275,000	\$0	\$1,275,000	9.8%	27.0%	40.2%	18.0%	4.9%	100%	\$125,409	\$344,877	\$512,091	\$982,377
14	\$2,551,000	\$0	\$2,551,000	17.9%	17.9%	47.1%	11.4%	5.7%	100%	\$455,536	\$455,536	\$1,202,614	\$2,113,686
15	\$16,747,000	\$0	\$16,747,000	18.4%	12.9%	55.8%	7.5%	5.4%	100%	\$3,075,979	\$2,164,577	\$9,341,864	\$14,582,421
A	\$2,674,000	\$0	\$2,674,000	18.9%	12.8%	55.4%	7.4%	5.4%	100%	\$505,921	\$343,342	\$1,481,663	\$2,330,926
B	\$4,095,000	\$0	\$4,095,000	12.4%	15.7%	59.5%	4.1%	8.3%	100%	\$507,780	\$642,915	\$2,436,935	\$3,587,630
C	\$3,964,000	\$0	\$3,964,000	3.0%	34.8%	59.8%	1.8%	0.6%	100%	\$120,854	\$1,377,731	\$2,368,731	\$3,867,317
D	\$3,079,000	\$0	\$3,079,000	10.9%	9.1%	63.6%	3.6%	12.7%	100%	\$335,919	\$280,189	\$1,959,167	\$2,575,275
16	\$34,980,000	(\$34,980,000)	\$0	5.7%	6.1%	47.9%	2.6%	37.7%	100%	\$0	\$0	\$0	\$0
17	\$1,657,000	\$0	\$1,657,000	7.0%	7.0%	62.0%	1.0%	23.0%	100%	\$115,990	\$115,990	\$1,027,340	\$1,259,320
19	\$18,553,000	\$0	\$18,553,000	8.5%	4.4%	24.2%	2.9%	60.1%	100%	\$1,578,860	\$808,910	\$4,487,971	\$6,875,741
20	\$2,302,000	\$0	\$2,302,000	10.0%	7.0%	43.0%	2.0%	38.0%	100%	\$230,200	\$161,140	\$989,860	\$1,381,200
21	\$794,000	\$0	\$794,000	9.5%	6.4%	40.8%	2.1%	41.3%	100%	\$75,509	\$50,419	\$324,031	\$449,959
22	\$794,000	\$0	\$794,000	9.4%	8.2%	61.1%	1.4%	19.9%	100%	\$74,715	\$65,029	\$484,737	\$624,481
23	\$794,000	\$0	\$794,000	24.0%	26.7%	33.1%	12.3%	4.0%	100%	\$190,560	\$211,601	\$262,735	\$664,896
24	\$794,000	\$0	\$794,000	62.5%	8.7%	8.8%	18.3%	1.6%	100%	\$496,568	\$69,317	\$69,951	\$635,836
25	\$466,000	\$0	\$466,000	17.1%	12.4%	61.1%	6.4%	3.0%	100%	\$79,826	\$57,831	\$284,539	\$422,196
26	\$466,000	\$0	\$466,000	8.8%	14.7%	64.4%	3.2%	8.9%	100%	\$40,776	\$68,642	\$300,197	\$409,614
27	\$466,000	\$0	\$466,000	8.7%	15.0%	64.6%	5.7%	6.2%	100%	\$40,355	\$69,760	\$300,804	\$410,919
28	\$466,000	\$0	\$466,000	7.2%	22.3%	63.3%	6.2%	1.0%	100%	\$33,599	\$103,778	\$295,071	\$432,448
29	\$448,366	\$0	\$448,366	100.0%	0.0%	0.0%	0.0%	0.0%	100%	\$448,366	\$0	\$0	\$448,366
30	\$448,366	\$0	\$448,366	100.0%	0.0%	0.0%	0.0%	0.0%	100%	\$448,366	\$0	\$0	\$448,366
31	\$180,000	\$0	\$180,000	49.1%	20.9%	20.2%	7.4%	2.5%	100%	\$88,344	\$37,546	\$36,442	\$162,331
32	\$100,000	\$0	\$100,000	100.0%	0.0%	0.0%	0.0%	0.0%	100%	\$100,000	\$0	\$0	\$100,000
Total	\$324,323,732	(\$110,433,000)	\$213,890,732							\$41,151,275	\$23,208,172	\$68,804,130	\$133,163,578

¹ Area A = CLSP
Area B = Mossdale Village
Area C = Stewart Tract/River Islands
Area D = East Lathrop
Area E = Areas outside the City

COST ALLOCATION

The total cost allocated to CLSP, Mossdale Village, and River Islands are further allocated to development planned in each of these three areas. This cost allocation methodology used in this Fee Study is the same that was used in the 2005 Fee Study. Development estimates for each of the three project areas are multiplied by the adjusted PM peak hour trip rates to determine total trip volume. PM Peak hour trips are adjusted by reducing the trip totals for Retail and Office development by 60% and 20%, respectively, to account for pass-by and diverted trips that are linked to other trips. Reducing these trip totals ensures that trip generation estimates on the roadways is not overestimated. Based on adjusted PM Peak Hour trip volume, an allocation of the total cost is calculated for each land use category. The cost per unit was calculated by dividing the total units into the total allocated cost for each land use category. Tables 4 to 6 show the cost per residential unit and per 1,000 square feet of building space for nonresidential development in each of the three project areas. The cost per unit or per 1,000 building square feet is also the WCLRT CFF rate for each land use category.

Table 4
CLSP - Cost Allocation

Land Use	Units / Bldg SF	Adjusted PM Peak Hour Trip Rate	Adjusted PM Peak Hour Trip Volume	Percent Allocation	Total Costs	Cost per Unit / Bldg SF
Area A - CLSP Cost	\$ 41,151,275					
<i>Dwelling</i>						
<i>Residential</i>	<i>Units</i>	<i>per Unit</i>				<i>per Unit</i>
Single Family	4,870	1.01	4,919	49.61%	\$20,417,172	\$4,192
Multi-Family	274	0.62	170	1.71%	\$705,615	\$2,574
Subtotal - Residential	5,144		5,089	51.33%	\$21,122,787	
<i>Non-Residential</i>						
	<i>Bldg SF</i>	<i>per 1,000 SF</i>				<i>Per 1,000 SF</i>
Service/Office Commercial	3,524,250	0.94	3,313	33.42%	\$13,752,695	\$3,902
Retail Commercial	1,174,750	1.29	1,512	15.25%	\$6,275,793	\$5,342
Subtotal - Non-Residential	4,699,000		4,825	48.67%	\$20,028,488	
Total			9,914	100.00%	\$41,151,275	

Table 5
Mossdale Village - Cost Allocation

Land Use ¹	Units / Bldg SF	Adjusted PM Peak Hour Trip Rate	Adjusted PM Peak Hour Trip Volume	Percent Allocation	Total Costs	Cost per Unit / Bldg SF
Area B - Mossdale Village Cost		\$ 23,208,172				
<i>Dwelling</i>						
<i>Residential</i>	<i>Units</i>	<i>per Unit</i>				<i>per Unit</i>
Single Family	3,605	1.01	3,641	62.04%	\$14,397,846	\$3,994
Multi-Family	122	0.62	76	1.29%	\$300,532	\$2,463
Subtotal - Residential	3,727		3,717	63.33%	\$14,698,377	
<i>Non-Residential</i>						
	<i>Bldg SF</i>	<i>per 1,000 SF</i>				<i>Per 1,000 SF</i>
Service/Office Commercial	344,396	1.45	499	8.50%	\$1,973,228	\$5,730
Retail Commercial	1,033,189	1.60	1,653	28.16%	\$6,536,567	\$6,327
Subtotal - Non-Residential	1,377,585		2,152	36.67%	\$8,509,795	
Total			5,869	100.00%	\$23,208,172	

Table 6
Stewart Tract/River Islands - Cost Allocation

Land Use	Units / Bldg SF	Adjusted PM Peak Hour Trip Rate	Adjusted PM Peak Hour Trip Volume	Percent Allocation	Total Costs	Cost per Unit / Bldg SF
Area C - Stewart Tract Cost		\$68,804,130				
<i>Dwelling</i>						
<i>Residential</i>	<i>Units</i>	<i>per Unit</i>				<i>per Unit</i>
Single Family	9,371	1.01	9,465	62.54%	\$43,030,996	\$4,592
Multi-Family	1,629	0.62	1,010	6.67%	\$4,591,791	\$2,819
Subtotal - Residential	11,000		10,475	69.22%	\$47,622,787	
<i>Non-Residential</i>						
	<i>Bldg SF</i>	<i>per 1,000 SF</i>				<i>Per 1,000 SF</i>
Service/Office Commercial	4,267,000	0.93	3,954	26.13%	\$17,976,182	\$4,213
Retail Commercial	420,000	1.68	705	4.66%	\$3,205,161	\$7,631
Subtotal - Non-Residential	4,687,000		4,659	30.78%	\$21,181,343	
Total			15,134	100.00%	\$68,804,130	

WEST/CENTRAL LATHROP REGIONAL TRANSPORTATION FEE

Table 7 shows the proposed WCLRT CFFs for the three project areas. It should be noted that the proposed CFF for Mossdale Village would only apply to development in Mossdale Village and certain areas within the Mossdale Landing developments for which the development agreement between the City and the developer has expired. Exhibit 2 on the following page identifies the remaining areas in the Mossdale Landing developments, highlighted in blue, that are subject only to annual inflation increases based on the ENR construction index.

Table 7
Proposed West/Central Lathrop Regional Transportation CFF

Land Use	CLSP CFF	Mossdale Village CFF¹	Stewart Tract CFF
<u>Residential</u>			
Single Family	\$4,192 per Unit	\$3,994 per Unit	\$4,592 per Unit
Multi-Family	\$2,574 per Unit	\$2,463 per Unit	\$2,819 per Unit
<u>Non-Residential</u>			
Service/Office Commercial	\$3,902 per 1,000 sf	\$5,730 per 1,000 sf	\$4,213 per 1,000 sf
Retail Commercial	\$5,342 per 1,000 sf	\$6,327 per 1,000 sf	\$7,631 per 1,000 sf

¹ The proposed CFF applies to new development within Mossdale Village and certain areas within the Mossdale Landing developments for which the development agreement between the City and the developer has expired. Exhibit 2 in this report identifies the remaining areas in the Mossdale Landing developments that are subject only to annual inflation increases based on the ENR construction index.

Exhibit 2 – Map of Mossdale Village and Mossdale Landing



- MOSSDALE VILLAGE
- MOSSDALE LANDING

FEE COMPARISON

Tables 8 through 10 compare the proposed WCLRT CFFs to the current City CFFs. These tables show that the proposed WCLRT CFFs are only slightly higher than the current 2022 City CFF rates. The proposed CFF rates for the CLSP area increase by approximately 3.0% over the City’s current rates and proposed CFF rates for Mossdale Village and River Islands increase by less than 0.2% over the City’s current CFF rates.

Table 8
CLSP Fee Comparison – Proposed vs Current CFF

Land Use	Proposed CFF	Current CFF	Percent Increase
<u>Residential</u>			
Single Family	\$4,192 per Unit	\$4,082 per Unit	2.7%
Multi-Family	\$2,574 per Unit	\$2,505 per Unit	2.7%
<u>Non-Residential</u>			
Service/Office Commercial	\$3,902 per 1,000 sf	\$3,800 per 1,000 sf	2.7%
Retail Commercial	\$5,342 per 1,000 sf	\$5,201 per 1,000 sf	2.7%

Table 9
Mossdale Village Fee Comparison – Proposed vs Current CFF

Land Use	Proposed CFF¹	Current CFF	Percent Increase
<u>Residential</u>			
Single Family	\$3,994 per Unit	\$3,987 per Unit	0.2%
Multi-Family	\$2,463 per Unit	\$2,459 per Unit	0.2%
<u>Non-Residential</u>			
Service/Office Commercial	\$5,730 per 1,000 sf	\$5,720 per 1,000 sf	0.2%
Retail Commercial	\$6,327 per 1,000 sf	\$6,316 per 1,000 sf	0.2%

¹ The proposed CFF applies to new development within Mossdale Village and certain areas within the Mossdale Landing developments for which the development agreement between the City and the developer has expired. Exhibit 2 in this report identifies the remaining areas in the Mossdale Landing developments that are subject only to annual inflation increases based on the ENR construction index.

Table 10
Stewart Tract/River Islands Fee Comparison – Proposed vs Current CFF

Land Use	Proposed CFF	Current CFF	Percent Increase
<u>Residential</u>			
Single Family	\$4,592 per Unit	\$4,590 per Unit	0.0%
Multi-Family	\$2,819 per Unit	\$2,817 per Unit	0.1%
<u>Non-Residential</u>			
Service/Office Commercial	\$4,213 per 1,000 sf	\$4,211 per 1,000 sf	0.0%
Retail Commercial	\$7,631 per 1,000 sf	\$7,627 per 1,000 sf	0.1%

AB 602

Tables 8 through 10 show that the proposed WCLRT CFFs are slightly higher than the City's current WCLRT CFFs. Pursuant to AB 602, if a fee study supports increasing an existing fee, the local agency shall review the assumptions of the fee study that supported the original or prior fee and evaluate the amount of fees collected under the original or prior fee.

This Fee Study and City staff support increasing the current WCLRT CFFs that were adopted by the Lathrop City Council in 2019 because the additional fee revenue will be needed to fund the four additional transportation facilities that have been recently added to the transportation capital improvement plan. These facilities will allow the City to maintain its existing D level of traffic service in the WLSP area.

5. NEXUS FINDINGS

Development in the City will create a need for additional transportation facilities as well as expansion of existing facilities to serve future residents and employees. The WCLRT CFF program will provide funding for transportation facilities in accordance with the policies and goals set forth by the City. As required pursuant to the Mitigation Fee Act, the CFFs calculated in this Fee Study meet the nexus requirements of the law, as outlined below.

NEXUS TEST

Purpose of the Fees

The purpose of the CFFs is to provide funding for the transportation facilities identified in this Fee Study.

Use of Fee

CFF revenue will be used to fund future development's fair share of the cost of transportation facilities that have been identified by the City as necessary to serve new development in the City.

Determine how there is a reasonable relationship between the need for the public facility and the type of development project on which the fee is imposed.

New residential and non-residential development will generate additional demand for the transportation facilities identified in this Fee Study. The facilities included in this Fee Study will ensure that the City will maintain the desired D level of transportation service to all areas in the City.

Determine how there is a reasonable relationship between the fee's use and the type of development project on which the fee is imposed.

CFF revenue collected will fund the transportation facilities included in this Fee Study. These facilities will serve development in the City and the proposed fees in this Fee Study are a fair-share cost allocation based on the impact that future development will have on these facilities and improvements.

Determine how there is a reasonable relationship between the amount of the fee and the cost of the public facility or portion of the public facility attributable to the development on which the fee is imposed.

A reasonable relationship between the amount of each CFF and the cost of the public facility, or

portion thereof, is established in this Fee Study through the use of cost allocation factors to estimate the demand for a facility or, the impact that a land use will have on a facility. For example, the cost allocation for the Transportation CFF is based on the peak evening trip generation for each specific land use. The trip generation rates, which differ between land use categories, measure each land use's impact on transportation facilities and infrastructure. As a result, each land use category or development type is allocated its fair share of the cost based on its impact, as identified by its cost allocation factor.

By assigning the demand for facilities based on the cost allocation factors for each land use and quantifying that demand in the calculation of the CFFs, a reasonable relationship is established between the amount of the fee and the cost of the facilities attributable to the distinct types of development in the City.

AB 602 AND RESIDENTIAL CFF RATES

The City's current residential WCLRT CFFs, as well as the proposed WCLRT CFFs in this Fee Study, are based on the trip generation of single family and multifamily residential units determined through empirical studies and presented in the Institute of Transportation Engineers (ITE) Trip Generation manual. By linking the average number of trips generated by the type of residential unit to the total estimated trips that will be generated by future development and the cost of the future transportation facilities needed, a reasonable relationship can be established between the impact of each type of development and the portion of the cost of future transportation facilities that are attributed to each unit of development. The portion of the cost of the future transportation facilities attributed to each residential unit of development can then be used to determine the fee per single family and multifamily unit. However, AB 602, Section 66016.5(a)(5)(A) of the Government Code (GC), states that,

“A nexus study adopted after July 1, 2022, shall calculate a fee imposed on a housing development project proportionately to the square footage of proposed units of the development...”

The AB 602 goes on to further state that a nexus study does not need to comply with Section (A) above if the local agency makes a finding that includes all of the following:

- (i) An explanation as to why the square footage is not an appropriate metric to calculate fees imposed on a housing development.
- (ii) An explanation that an alternative basis of calculating the fee bears a reasonable relationship between the fee charged and the burden posed by the development.

- (iii) That other policies in the fee structure support smaller developments, or otherwise ensure that smaller developments are not charged disproportionate fees.

The City's engineering staff has concluded that applying trip generation rates, based on the ITE Trip Generation manual, to the residential land uses provide a sound methodology of establishing a reasonable relationship between the WCLRT CFF and the burden posed by development. The ITE has developed and refined trip generation data over several decades and this data is used in traffic models to determine the size of future roadways as well as other transportation facilities. The trip generation manuals present residential trip generation rates for single family, multifamily units, and other types of residential developments. However, trip generation data is not available based on the square footage of a residential unit. Because per square foot empirical data is not available to link the impact of residential building square footage on future transportation infrastructure, it is not an appropriate metric to calculate the WCLRT CFF.

Finally, to address item (iii) above, the WCLRT CFF proposed in this Fee Study ensures that smaller developments will pay their proportionate fair share of fees since all categories of residential units have the same trip generation rates and thus have the same WCLRT CFF. As a result, smaller developments will have less units and therefore pay proportionately less in fees.

6. FEE PROGRAM ADMINISTRATION

FEE IMPLEMENTATION

According to the California Government Code, prior to levying a new fee or increasing an existing fee, a public agency must hold at least one open and public meeting; a public notice for this meeting must be posted at least 30 days prior to the meeting. At least 10 days prior to this meeting, the agency must make data on facility costs and funding sources available to the public. Notice of the time and place of the meeting, and a general explanation of the matter, are to be published in accordance with Section 6062a of the Government Code. The Fee Study and fees established herein will be adopted through a City ordinance and resolution. Once the fee program is adopted by the Lathrop City Council, it shall become effective no sooner than sixty days after the final legislative action.

FEE ADJUSTMENTS

The WCLRT CFF will be adjusted in future years to reflect revised facility standards, receipt of funding from alternative sources (i.e., state or federal grants), revised costs, or changes in land uses or development plans. In addition to such adjustments, each year the WCLRT CFF will be adjusted by the change in the Engineering News Record 20-City CCI over the prior calendar year. This Fee Study adjusted costs in this report based on the ENR 20-City CCI value of 12,481.8 for December 2021.

ASSEMBLY BILL 602

On September 28, 2021, Assembly Bill 602 was signed into law and became effective starting January 1, 2022. The law establishes additional procedural and transparency requirements on public agencies when establishing new fees or increasing existing development impact fees. AB 602 amends Government Code Sections 65940.1 and 66019 and adds Government Code Section 66016.5 and Health and Safety Code Section 50466.5. Below are some of the most significant requirements imposed by AB 602:

New Requirements For Nexus Studies

- When applicable, the nexus study shall identify the existing level of service (LOS) for the public facility; identify the proposed new level of service, and explain why the new level of service is appropriate
- If a nexus study supports an increase to existing fee, the public agency shall review the assumptions of the nexus study supporting the original fee and evaluate the amount of fee revenue collected under the original fee
- Large jurisdictions, for example, counties that have a population greater than 250,000 residents, must adopt a capital improvement plan as a part of the nexus study
- Nexus studies adopted after 07/01/22, shall calculate a fee imposed on a housing development that is proportionate to the square footage of the proposed units of the development or the nexus study must make findings that an alternative fee calculation methodology creates a reasonable relationship between the fee charged and the burden posed by the development
- This section of the impact fee requirements does not apply to any fees or charges pursuant to Government Code Section 60013, which includes water and sewer connection fees and capacity charges

New Transparency Requirements For Public Agencies

- Fees must be posted to the public agency's website within 30 days of any change in the fees
- Public agencies must post to their website the current and five previous annual impact fee accounting reports that are required pursuant to Government Code Section 66006
- Public agencies must post to their website all nexus studies, cost of service studies, or equivalent studies that were conducted on or after January 1, 2018

New Nexus Study Procedural Requirements

- Nexus studies must be updated at least every 8 years, from the period beginning on January 1, 2022
- Nexus studies and impact fees must be adopted at a public hearing with at least a 30 day notice (this is an increase from the current 10 days)
- Members of the public may submit evidence that the nexus findings in the nexus study are insufficient; the public agency must consider all such evidence

ANNUAL ADMINISTRATIVE DUTIES

The Government Code requires a public agency to report, every year and every fifth year, certain financial information regarding their impact fees. Within 180 days after the last day of each fiscal year the public agency must make the following information available for the past fiscal year:

- (a) A brief description of the type of fee in the account or fund
- (b) The amount of fee revenue
- (c) The beginning and ending balance of the account or fund
- (d) The amount of fee revenue collected and interest earned
- (e) An identification of each public improvement on which fees were expended and the amount of expenditures on each improvement, including the total percentage of the cost of public improvement that was funded with fees
- (f) An identification of an approximate date by which time construction on the improvement will commence if the local agency determines that sufficient funds have been collected to complete financing on an incomplete public improvement
- (g) A description of each interfund transfer or loan made from the account or fund, when it will be repaid and at what interest rate
- (h) The amount of any refunds made once it is determined that sufficient monies have been collected to fund all projects

The public agency must make this information available for public review and must also present it at the next regularly scheduled public meeting not less than 15 days after this information is made available to the public.

FIFTH-YEAR ADMINISTRATIVE DUTIES

For the fifth year following the first deposit into the fee account and every five years thereafter, the public agency must make the following findings with respect to any remaining funds in the fee accounts:

- (a) Identify the purpose to which the fee is to be put
- (b) Demonstrate a reasonable relationship between the fee and the purpose for which it is charged
- (c) Identify all sources and amounts of funding anticipated to complete financing incomplete improvements
- (d) Designate the approximate dates on which funding is expected to be deposited into the appropriate accounts or funds

As with the annual report, the five-year report must be made public within 180 days after the end of the public agency's fiscal year and must be reviewed at the next regularly scheduled public meeting. The public agency must make these findings; otherwise, the law states that the City must refund the fee revenue to the then current owners of the development project.

GCG

GOODWIN CONSULTING GROUP

CENTRAL LATHROP SPECIFIC PLAN (CLSP) CAPITAL FACILITIES FEE (CFF) STUDY

Fees Included:

1. Update of CLSP Storm Drainage System Improvements – WS2
2. Update of CLSP Storm Drainage System Improvements – WS4
3. New CLSP Water Tank #1



June 30, 2022

CENTRAL LATHROP SPECIFIC PLAN (CLSP) CAPITAL FACILITIES FEES STUDY

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EXECUTIVE SUMMARY

PURPOSE OF THE FEE STUDY

The City of Lathrop (“City”) retained Goodwin Consulting Group to assist in establishing fees for the Central Lathrop Specific Plan Area (“CLSP”) pursuant to the provisions in the Assignment and Amendment of Development Agreement By and Between the City of Lathrop, Saybrook CLSP, LLC and Lathrop Land Acquisition, LLC Relating to the Central Lathrop Specific Plan (“the DA”). The DA was approved by the City Council on December 5, 2016.

The fees (the “CLSP Fees”) presented in this *Central Lathrop Specific Plan (CLSP) Capital Facilities Fee (CFF) Study* (“Fee Study”) include the following:

- CCFF for CLSP Storm Drainage System Improvements – Watershed 2
- CFF for CLSP Storm Drainage System Improvements – Watershed 4
- CFF for CLSP Water Tank #1

CAPITAL FACILITIES COSTS

Section 7.05.4. of the DA states that Saybrook CLSP, LLC shall provide storm drain facilities adequate to accommodate the storm water runoff from the area. Exhibit D3 in the DA identifies the construction costs for storm drainage improvements for Watershed 2 (WS2) and Watershed 4 (WS4). These storm drainage facilities have been constructed by Saybrook and Richland Planned Communities, the prior developer (“Richland” or the “Prior Developer”) for the project. Additionally, Section 7.05.2.5 of the DA states that Saybrook shall construct one or more water tanks consistent with the Water System Report for the CLSP. Saybrook has constructed Water Tank 1 and their engineer provided the costs to construct the water tank.

WATERSHED 2 (WS 2)

WS 2 system improvements include pipelines, manholes, and a shared pump station. The total cost of storm drainage system improvements for WS 2 was \$6,321,210 in 2017. An additional \$1,245,930 in improvements was identified in 2021. These 2017 and 2021 costs are inflated by the 20-City ENR Construction Cost Index (CCI) to 2022 dollars and additional pump station improvements totaling \$869,000 increased the cost to \$9,737,508 in 2022 dollars. These facilities will serve development in the WS2 and therefore the total cost is allocated proportionately to properties in WS2 based on total net acreage. Total net acreage in WS2 is 160.7 acres and this excludes City-owned property, parcels planned for future parks, and public roads. The WS 2 area is planned for variable and high density residential, office/commercial, and a neighborhood park.

WATERSHED 4 (WS 4)

WS 4 system improvements include pipelines, manholes, and a shared pump station. The total cost of storm drainage system improvements for WS 4 is \$5,286,045 in 2017. An additional \$899,130 in improvements was identified in 2021. These 2017 and 2021 costs were inflated by the ENR 20-City CCI to 2022 dollars and additional pump station improvements totaling \$869,000 increased the cost to \$8,090,006 in 2022 dollars. These facilities will serve development in the WS4 and therefore the total cost is allocated proportionately to properties in WS4 based on net acreage. Total net acreage in WS4 is 178.5 acres and this excludes City-owned property, parcels planned for future parks, and public roads. The area is planned for office/commercial development.

WATER TANK #1

Water Tank #1 improvements include all construction and installation costs for the CLSP Water Tank #1. The total cost of Water Tank #1 is \$4,774,309 in 2021 dollars. The 2021 cost was inflated by the ENR 20-City CCI to 2022 dollars. Water Tank #1 will serve a portion of the CLSP area identified in the Stanford Crossing Water Tank #1 Development Area Exhibit (Exhibit 3) in this report. The total cost is allocated to all development in the applicable area proportionately based on the relative water demand (gallons per day) of each planned land use. The total estimated demand in the Water Tank #1 area is estimated to be 938,720 upon buildout of the expected land uses. This area is planned for variable density residential, mixed-use residential, neighborhood commercial, office/commercial, and a neighborhood park.

TOTAL COSTS

Table 1 summarizes the total costs included in the Fee Program. The City inflates fees every January based on the Engineering News Record 20-City CCI. Table 1 below shows the value of the ENR 20-City CCI at several points from December 2016 to December 2021. Based on the increased value of the ENR 20-City CCI, the costs in this Fee Study were increased by 18.54%, 9.67%, or 6.23% depending on the year in which the cost estimates were developed.

Table 1
ENR 20-City CCI Increases

Month	Year	ENR 20-City CCI	% Increase to 2022
December	2016	10,530.00	18.54%
December	2019	11,381.00	9.67%
March	2021	11,749.75	6.23%
December	2021	12,481.82	0.00%

In addition to the inflation adjustment, an additional cost of \$869,000 was added to the storm drainage system improvement costs for Watersheds 2 and 4 due to improvements required for the shared pump station serving these areas. Finally, the costs of Water Tank #1 were added and escalated to 2022 dollars. Table 2 below summarizes the updated costs included in this Fee Study.

Table 2
CLSP Fee Program Costs

No.	Improvement	Cost (2022 \$) ¹
1	Storm Drain System Improvements - Watershed #2	\$9,737,508
2	Storm Drain System Improvements - Watershed #4	\$8,090,006
3	Water Tank #1	\$5,071,773
Total		\$22,899,287

1. All costs inflated to 2022 dollars pursuant to the CLSP Development Agreement. Represents 18.54% increase for 2017 costs, 9.67% increase for 2019 costs, and 6.23% for 2021 costs.

Source: MacKay & Soms; Exhibit D3 of the Assignment and Amendment of Development Agreement between City of Lathrop, Saybrook CLSP, LLC and Lathrop Land Acquisition, LLC Relating to the CLSP

FEE SCHEDULE

Tables 3 below summarizes the proposed CLSP Fees. The WS 2 Fee is \$9,655 per single-family unit (including both LDR and MDR zoning designations), \$3,361 per multi-family unit (including the HDR zoning designation), and \$60,579 per non-residential net acre. The WS 2 Fee will be levied only in the Watershed 2 area. Because Saybrook and/or the Prior Developer funded these costs, Saybrook will receive fee credits or reimbursement (their choice) for its development in WS 2 and also reimbursement from other developers in the WS 2 area.

The WS 4 Fee is \$45,322 per net acre of development and will be levied only in the Watershed 4 area. Because Saybrook and/or the Prior Developer funded these costs, Saybrook will receive fee credits or reimbursement (their choice) for its development in WS 4 and also reimbursement from other developers in the WS 4 area.

The Water Tank #1 Fee is \$2,323 per single-family unit, \$1,432 per multi-family unit, and \$7,024 per non-residential net acre. The Water Tank #1 Fee will be levied only in the Water Tank #1 Fee area. Because Saybrook and/or the Prior Developer funded these costs, Saybrook will receive fee credits for its development in the Water Tank #1 area and also reimbursement from other developers in the Water Tank #1 area.

**Table 3
CLSP Fee Summary**

Reimbursable Item	Fee Per Single-Family Unit	Fee Per Multi-Family Unit	Fee Per Non-Residential Acre
1 Storm Drain System Improvements - Watershed #2 Fee	\$9,655	\$3,361	\$60,579
2 Storm Drain System Improvements - Watershed #4 Fee	na	na	\$45,322
3 Water Tank #1 Fee	\$2,323	\$1,432	\$7,024
Total			

FEE ADJUSTMENTS

The CLSP Fees may be adjusted in future years to reflect revised facility standards, revised costs, or changes in land uses, or development plans. In addition to such adjustments, each year the CLSP Fees will be adjusted by the change in the ENR 20-City CCI over the prior calendar year. The inflation-adjusted facilities and planning costs in this Fee Study are based on the ENR 20-City CCI value for December 2021, which is 12,481.8.

ASSEMBLY BILL 602

On September 28, 2021, Assembly Bill 602 was signed into law and became effective starting January 1, 2022. The law establishes additional procedural and transparency requirements on public agencies when establishing new fees or increasing existing development impact fees. AB 602 amends Government Code Sections 65940.1 and 66019 and adds Government Code Section 66016.5 and Health and Safety Code Section 50466.5. Below are some of the most significant requirements imposed by AB 602:

New Requirements For Nexus Studies

- When applicable, the nexus study shall identify the existing level of service (LOS) for the public facility; identify the proposed new level of service, and explain why the new level of service is appropriate
- If a nexus study supports an increase to existing fee, the public agency shall review the assumptions of the nexus study supporting the original fee and evaluate the amount of fee revenue collected under the original fee
- Large jurisdictions, for example, counties that have a population greater than 250,000 residents, must adopt a capital improvement plan as a part of the nexus study
- Nexus studies adopted after 07/01/22, shall calculate a fee imposed on a housing development that is proportionate to the square footage of the proposed units of the development or the nexus study must make findings that an alternative fee calculation methodology creates a reasonable relationship between the fee charged and the burden posed by the development
- This section of the impact fee requirements does not apply to any fees or charges pursuant to Government Code Section 60013, which includes water and sewer connection fees and capacity charges

New Transparency Requirements For Public Agencies

- Fees must be posted to the public agency’s website within 30 days of any change in the fees
- Public agencies must post to their website the current and five previous annual impact fee accounting reports that are required pursuant to Government Code Section 66006
- Public agencies must post to their website all nexus studies, cost of service studies, or equivalent studies that were conducted on or after January 1, 2018

New Nexus Study Procedural Requirements

- Nexus studies must be updated at least every 8 years, from the period beginning on January 1, 2022
- Nexus studies and impact fees must be adopted at a public hearing with at least a 30 day notice (this is an increase from the current 10 days)
- Members of the public may submit evidence that the nexus findings in the nexus study are insufficient; the public agency must consider all such evidence

1. INTRODUCTION

BACKGROUND

The City of Lathrop is located in the Sacramento central valley, approximately 58 miles south of Sacramento and 80 miles east of San Francisco. When the City incorporated in 1989, its population was approximately 6,500; as of January 2021, the California Department of Finance estimates the City's population is 28,503.

FEES INCLUDED IN FEE STUDY

The City retained Goodwin Consulting Group to assist in establishing fees for the Central Lathrop Specific Plan Area pursuant to the provisions in the Assignment and Amendment of Development Agreement By and Between the City of Lathrop, Saybrook CLSP, LLC and Lathrop Land Acquisition, LLC Relating to the Central Lathrop Specific Plan.

The CLSP Fees presented in this *Central Lathrop Specific Plan (CLSP) Capital Facilities Fee Study* include the following:

- CFF for CLSP Storm Drainage System Improvements – Watershed 2
- CFF for CLSP Storm Drainage System Improvements – Watershed 4
- CFF for CLSP Water Tank #1

MITIGATION FEE ACT (AB 1600)

The Mitigation Fee Act, commonly known as Assembly Bill (AB) 1600, was enacted by the State of California in 1987 and created Section 66000 et. seq. of the Government Code. AB 1600 requires that all public agencies satisfy the following requirements when establishing, increasing, or imposing a fee as a condition of approval for a development project:

1. Identify the purpose of the fee
2. Identify the use to which the fee will be put
3. Determine how there is a reasonable relationship between:
 - A. The fee's use and the type of development project on which the fee is imposed
 - B. The need for the public facility and the type of development project on which the fee is imposed

- C. The amount of the fee and the cost of the public facility or portion of the public facility attributable to the development on which the fee is imposed

The purpose of this Fee Study is to demonstrate that the fees calculated herein comply with the Mitigation Fee Act. The CLSP Storm Drainage System Improvements CFF for Watershed 2, Watershed 4, and Water Tank #1 CFF were established in accordance with The Mitigation Fee Act. The assumptions, methodologies, facility standards, costs, and cost allocation factors that were used to establish the nexus between the fees and the development on which the fees will be levied are summarized in subsequent chapters of this report.

ORGANIZATION OF REPORT

The remainder of this report has been organized into the following chapters:

Chapter 2	Provides a brief summary of the land uses planned for CLSP
Chapter 3	Provides an explanation of the fee methodology used to calculate the fees in this Fee Study
Chapters 4-6	Provide details of the fee calculations for the CLSP WS2 and WS4 Storm Drainage System Improvement CFFs, as well as the Water Tank #1 CFF
Chapter 7	Discusses the nexus findings for the WS2, WS4, and Water Tank #1 CFFs
Chapter 8	Summarizes the CLSP Fees calculated in this report
Chapter 9	Addresses implementation of the fee program, future fee adjustments, and administrative duties required by the fee law

2. Land Uses in CLSP

CLSP abuts the northern boundary of Mossdale Village and includes 1,521 gross acres that are planned for 5,144 residential units and approximately 4.7 million square feet of commercial space. The 5,144 units include 4,870 single family residential (“SFR”) units and 274 multifamily residential (“MFR”) units. Saybrook is the primary developer in CLSP. Saybrook estimates that their portion of the CLSP will include a total of 1,850 residential units, including 1,576 SFR and 274 MFR units.

Table 4.0
CLSP Land Use Summary

Key	Land Use	Acres
VR-CL	Variable Density Residential-CL	703.1
HR-CL	High Density Residential-CL	28.3
R/MU-CL	Residential / Mixed Use-CL	45.2
OC/VR WWTP-CL	Office-Commercial/Residential/ Wastewater Treatment Plant-CL	67.0
OC-CL	Office Commercial-CL	239.7
NC-CL	Neighborhood Commercial-CL	12.6
SPC-CL	Specialty Commercial-CL	7.9
P-SP/NC-CL	Public/Semi-Public/Neigh. Comm'l - CL	11.1
HS-CL	High School-CL	50.0
K-8-CL	K-8 School-CL	54.6
CP-CL	Community Park-CL	70.0
NP-CL	Neighborhood Park-CL	45.0
OS-CL	Levee, Open Space, River-CL	93.8
n/a	Major Roads-CL	92.7
CLSP Gross Acreage		1521.0

Source: Central Lathrop Specific Plan

Table 4.1 identifies the net acreage in the CLSP area. The total net acreage does not include public land uses, parks and open space, or major/existing roadways. Several updates to the net acreage have occurred since the CLSP was adopted and these changes have been incorporated into Table 4.1. For example, an 18-acre site that was previously planned for a K-8 school was rezoned to Variable Density Residential; the City also rezoned 12.56 acres of park land to residential development; and 5.76 acres that were planned for Residential Mixed Use were developed as the City's Generation Center. After incorporating these zoning changes, the total net acreage in the CLSP area equals 1,128.6 acres.

**Table 4.1
CLSP Net Acreage Summary**

Land Use		Acreage (Net)¹
Variable Density Residential	VR ²	747.0
High Density Residential	HR	28.3
Residential (Mixed Use)	R(MU) ³	26.1
Office/Commercial (Mixed)	OC/VR	67.0
Office/Commercial	OC/VR	239.7
Neighborhood Commercial	NC	12.6
Specialty Commercial	SPC	7.9
CLSP Net Acreage¹		1128.6

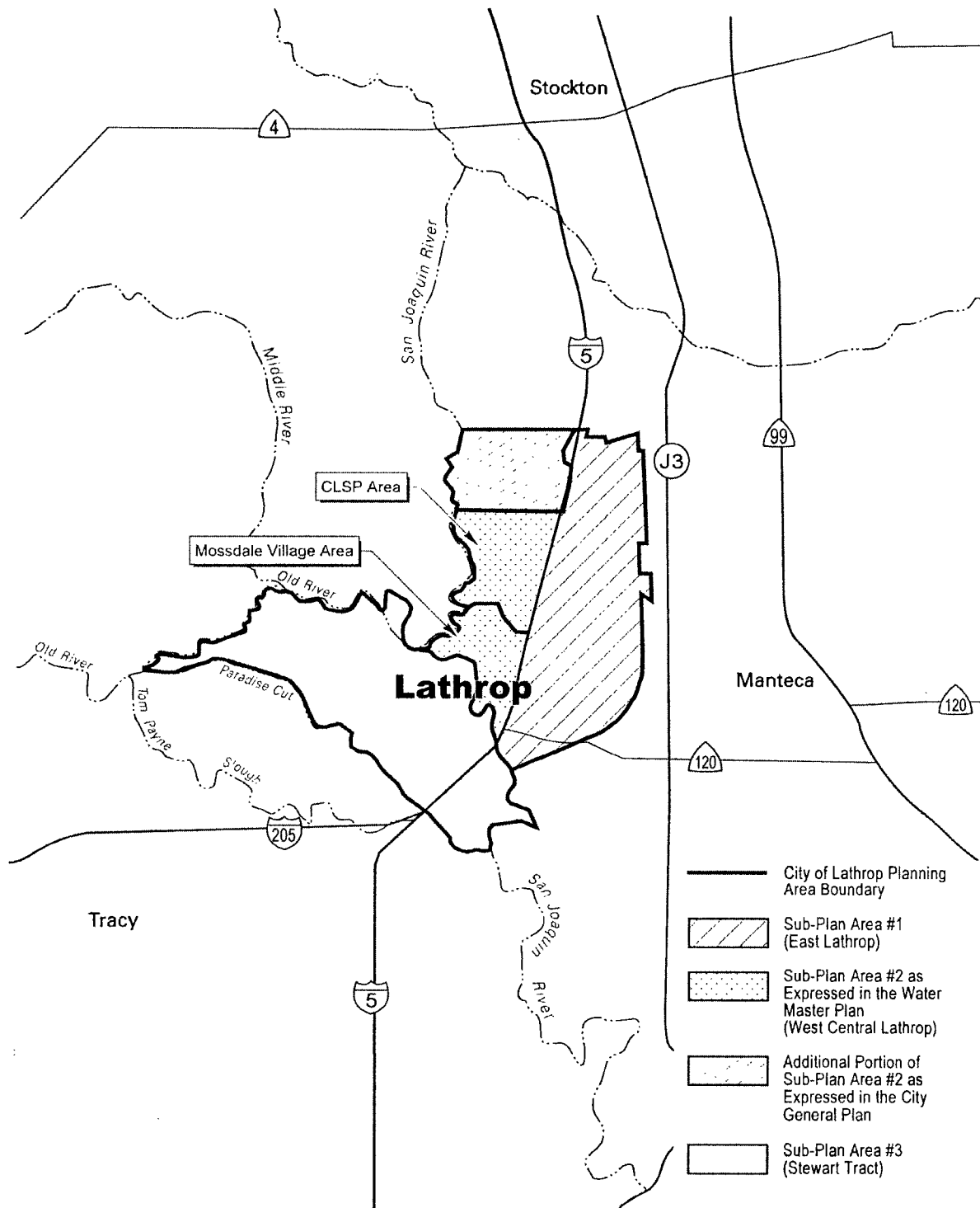
¹ Net acreage does not include public uses, parks and open space, or major/existing roadways.

² Variable Density Residential acreage includes a formerly planned 18-acre K-8 schoolsite that was rezoned to VR; 13.34 acres that were planned for Mixed Use Residential, but are developed as Variable Density Residential; and 12.56 acres that were rezoned from park land to residential development.

³ Residential Mixed Use acreage exludes 19.1 acres that were planned for R(MU); 13.34 acres were developed as Variable Density Residential and an additional 5.76 acres were developed as the Lathrop Generations Center.

Source: *Central Lathrop Specific Plan; MacKay & Soms*

Exhibit 1 – Map of Central Lathrop Specific Plan



3. *FEE METHODOLOGY*

When impact fees are calculated, an analysis must be presented in enough detail to demonstrate that a logical and thorough consideration was applied in the process of determining how the fees relate to the impacts from new development. Various findings pursuant to the impact fee statute must be made to ensure that a reasonable relationship exists between the fee amount and the impact caused by development on which the fee will be levied. Following is a discussion of the method used in this Fee Study to allocate facilities costs to development and determine the fees in the fee program.

FEE METHODOLOGY

The plan-based fee methodology is used in this Fee Study. This methodology is used for facilities that must be designed based on future demand projections within a geographic location. Typically, a formal plan such as a specific plan, facilities needs assessment, or master plan identifies and supports the level of facilities required to serve the plan area. This plan would typically consider the existing facilities already in place and determine what additional facilities would be necessary to accommodate new development. For example, the need for transportation-related improvements depends specifically on the projected number of trips that must be accommodated on specific roadways. An analysis of existing facilities, geographic constraints, and current levels of service must be completed in order to identify the future facility needs. This information is analyzed in conjunction with a projection of the amount and location of future development in the plan area to determine the adequacy of existing facilities and the demand for new improvements that will be required. Depending on the level of existing facilities, the plan-based fee methodology may allocate planned facilities costs to either future development only or to future and existing development. The WS 2, WS 4, and Water Tank #1 Fees were calculated based on the plan-based methodology. The steps to calculate a fee under the plan-based fee methodology include the following:

- Step 1* Identify facilities and estimate future demand for facilities at build out of the plan area.
- Step 2* Estimate the cost of facilities needed to serve the future development in the plan area.
- Step 3* Subtract revenues available from alternative funding sources, if any, to identify a net facilities cost that will be allocated to future development.

- Step 4** Select cost allocation factor that will be used to allocate facility costs on a proportional impact basis; apply cost allocation factor to each of the land use categories based on their relative service demand or impact on each type of facility; this Fee Study uses net acres to allocate costs in WS 2 and WS 4 and average daily demand for water (gallons per day) for Water Tank #1. Additionally, for the WS 2 Fee, costs are broken down by the net acreage associated with planned land uses in the WS 2 Area.
- Step 5** If applicable, estimate the total impact from future development by multiplying the total number of units/acres for each respective land use by its cost allocation factor. Sum the total cost allocation factors for each land use category.
- Step 6** Determine the percentage distribution of the cost allocation factors for each land use category by dividing the total of the cost allocation factors for each land use category by the total of all cost allocation factors for all land use categories.
- Step 7** Multiply the percent distribution for each land use category, as determined in Step 6, by the total facilities cost to determine the portion of the facility cost that is allocated to each land use category.
- Step 8** Divide the facilities cost that is allocated to each land use category, as determined in Step 7, by the number of units/acres to determine the facilities fees.

4. ***STORM DRAINAGE SYSTEM IMPROVEMENTS – WATERSHED 2 CFF***

Section 7.05.4. of the DA states that Saybrook shall provide storm drain facilities adequate to accommodate the storm water runoff from the areas that it develops. Section 5.05.3 requires the City to establish a finance mechanism to allocated development its fair share project costs and reimburse Saybrook for any oversizing of facilities. All developable acres in WS 2 will be subject to the WS 2 CFF. This section of the report identifies the land acreage, costs, and the CFF rates required to fund the reimbursement of storm drainage infrastructure costs for Watershed 2.

WATERSHED 2 FACILITIES AND COSTS

Storm Drain system improvements for WS 2 were constructed by the Prior Developer and/or Saybrook and consist of various size pipelines, manholes, one quarter of the total pump station cost and costs associated with right-of-way acquisition, contingencies, and design, plan check, bonding, staking, and inspection. The original facilities cost was \$6,321,210 in 2017; but the City identified additional facilities totaling \$1,245,930 in 2021. These costs were inflated using the ENR 20-City CCI to \$8,868,508 in 2022 dollars. Furthermore, a quarter of a pump station’s cost (see Table 5), equal to \$869,000 was added to the total cost. Table 6 on the following page shows the total cost of WS 2 facilities is \$9,737,508.

**Table 5
Additional Pump Station Costs**

2017 - Saybrook Contact to Auburn	\$270,000
Change Orders to Auburn Contract	\$2,834,548
<hr/>	
Total Amount Paid to Auburn by 2017 Saybrook Contract	\$3,104,548
Sale of Equipment to Crow Holdings (City ordered Removal)	(\$254,625)
Amount Paid to TESCO by SFA	\$91,950
Amount Paid to GENERAC by SFA	\$23,214
Amount Paid to SHAPE by SFA	\$28,965
Amount Paid to CRUMP by SFA	\$120,971
Amount Paid to Rain for Rent by SFA	\$14,931
Amount Paid to ARNAUDO by SFA	\$39,000
<hr/>	
Total Paid outside of Auburn Contract by SFA	\$64,407
Total Additional Cost Beyond 2006 Contract (2019 \$)	\$3,168,955
Total Additional Cost Beyond 2006 Contract (2022 \$)	\$3,475,470
1/4 of Additional Cost added to DA Pump Station Cost (rounded)	<u>\$869,000</u>

**Table 6
Watershed 2 Costs**

Item	Unit	Unit Cost	QTY	Item Sub-Total
A. Storm Drain System WS2 (2017 \$)				
54" SD Pipe	LF	\$ 150	1699	\$ 254,850
72" SD Pipe	LF	\$ 220	3347	\$ 736,340
90" SD Pipe	LF	\$ 350	3737	\$ 1,307,950
Manholes	EA	\$ 5,000	33	\$ 165,000
SD Pump Station for WS2 (1/4 of total cost)	LS	\$ 1,750,000	1	\$ 1,750,000
CONSTRUCTION SUBTOTAL (2017 \$)				\$ 4,214,140
B. Storm Drain System WS2 Soft Costs (2017 \$)				
Right of Way Acquisition	SF	\$2.00		\$ -
Contingencies		30%		\$ 1,264,242
Design / Plan Check / Bonding / Staking Inspection		20%		\$ 842,828
SOFT COST SUBTOTAL (2017 \$)				\$ 2,107,070
C. Storm Drain System WS2 (2021 \$)				
Saddle Type Manhole	EA	\$ 15,000	6	\$ 90,000
72" RCP Storm Drain Pipe	LF	\$ 330	3321	\$ 1,095,930
Storm Drain Manifold Structure	EA	\$ 30,000	2	\$ 60,000
90" RCP Storm Drain Pipe	LF	\$ 500	98	\$ 49,000
CONSTRUCTION SUBTOTAL (2021 \$)				\$ 1,294,930
<i>TOTAL WS2 CONSTRUCTION AND SOFT COSTS (2017 Dollars) (A+B)</i>				\$ 6,321,210
<i>TOTAL WS2 CONSTRUCTION AND SOFT COSTS (2021 Dollars) (C)</i>				\$ 1,294,930
<i>TOTAL WS2 (2022 Dollars)</i>				\$ 8,868,508
<i>1/4 of Additional Costs For Pump Station</i>				\$ 869,000
TOTAL WS2:				\$ 9,737,508

Source: MacKay & Soms; Goodwin Consulting Group

WATERSHED 2 FEE SERVICE AREA

WS 2 has 160.7 total net acres; ownership and acreage for each parcel are shown in Table 1 of Appendix A. The total net acreage excludes parcels that are owned by the City, an area zoned as a future park, and estimated acreage of public roads. The area is planned for variable and high density residential and office/commercial.

WS 2 FEE

The WS 2 Fee was calculated on a per-developable acre basis by dividing the total cost of WS 2, \$9,737,508, by the 160.7 net acreage in the Watershed 2. This calculation results in a per-acre fee of \$60,579. This fee was then allocated to the anticipated land uses in WS 2 based on the acreage planned for Single-Family, Multi-Family, and Non-Residential Land Uses, and a per-unit fee was calculated for the residential land uses based on the expected density of development. Table 7 below shows the allocation of the per-acre fee to the various land uses.

**Table 7
Watershed 2 Fee Allocation to Estimated Land Uses**

Land Use	Net Acreage	% of Net Acreage	Allocated Cost	Density (Units/Acre)	Estimated Number of Units	Fee per Unit/Acre
	<u>per Unit</u>	<u>per Unit</u>				<u>per Unit</u>
Single-Family	43.19	26.87%	\$2,616,401	6.3	271	\$9,655
Multi-Family	13.65	8.49%	\$826,902	18.0	246	\$3,361
	<u>per Acre</u>	<u>per Acre</u>				<u>per Acre</u>
Non-Residential	103.90	64.64%	\$6,294,205	N/A	N/A	\$60,579
Total	160.74	100.00%	\$9,737,508		517	

Sources: MacKay & Somps; City of Lathrop

5. STORM DRAINAGE SYSTEM IMPROVEMENTS – WATERSHED 4 CFF

This section of the report identifies the land acreage, costs, and the CFF rate required to fund the reimbursement of storm drainage infrastructure costs for Watershed 4.

WATERSHED 4 FACILITIES AND COSTS

Storm drain system improvements for WS 4 were constructed by the Prior Developer and/or Saybrook and consist of various size pipelines, manholes, one quarter of the total pump station cost and costs associated with right-of-way acquisition, contingencies, and design, plan check, bonding, staking, and inspection. The original facilities cost was \$5,286,045 in 2017; but the City identified additional facilities totaling \$899,130 in 2021. These costs were inflated using the ENR 20-City CCI to \$7,221,006 in 2022 dollars. Additionally, one quarter of a pump station's costs, equal to \$869,000, was added to the cost. Table 8 on the following page details the total cost of WS 4 facilities is \$8,090,006.

**Table 8
Watershed 4 Costs**

Item	Unit	Unit Cost	QTY	Item Sub-Total
A. Storm Drain System WS4 (2017 \$)				
54" SD Pipe	LF	\$ 150	457	\$ 68,550
60" SD Pipe	LF	\$ 175	270	\$ 47,250
72" SD Pipe	LF	\$ 220	3839	\$ 844,580
84" SD Pipe	LF	\$ 280	640	\$ 179,200
90" SD Pipe	LF	\$ 350	1627	\$ 569,450
Manholes	EA	\$ 5,000	13	\$ 65,000
SD Pump Station for WS4 (1/4 of total cost)	LS	\$ 1,750,000	1	\$ 1,750,000
CONSTRUCTION SUBTOTAL (2017 \$)				\$ 3,524,030
B. Storm Drain System WS4 Soft Costs (2017 \$)				
Right of Way Acquisition	SF	\$2.00		\$ -
Contingencies		30%		\$ 1,057,209.00
Design / Plan Check / Bonding / Staking Inspection		20%		\$ 704,806.00
SOFT COST SUBTOTAL (2017 \$)				\$ 1,762,015
C. Storm Drain System WS4 (2021 \$)				
Saddle Type Manhole	EA	\$ 15,000	6	\$ 90,000
72" RCP Storm Drain Pipe	LF	\$ 330	2361	\$ 779,130
Storm Drain Manifold Structure	EA	\$ 30,000	1	\$ 30,000
CONSTRUCTION SUBTOTAL (2021 \$)				\$ 899,130
<i>TOTAL WS4 CONSTRUCTION AND SOFT COSTS (2017 Dollars) (A+B)</i>				<i>\$ 5,286,045</i>
<i>TOTAL WS4 CONSTRUCTION AND SOFT COSTS (2021 Dollars) (C)</i>				<i>\$ 899,130</i>
<i>TOTAL WS4 (2022 Dollars)</i>				<i>\$ 7,221,006</i>
<i>1/4 of Additional Costs For Pump Station</i>				<i>\$ 869,000</i>
TOTAL WS4:				\$ 8,090,006

Source: MacKay & Somps; Goodwin Consulting Group

WATERSHED 4 FEE SERVICE AREA

WS 4 has 178.5 total net acres; ownership and acreage for each parcel are shown in Table 1 in Appendix A. The total net acreage excludes parcels that are owned by the City, a parcel zoned as a future park, and estimated acreage of public roads. The area is planned for office/commercial.

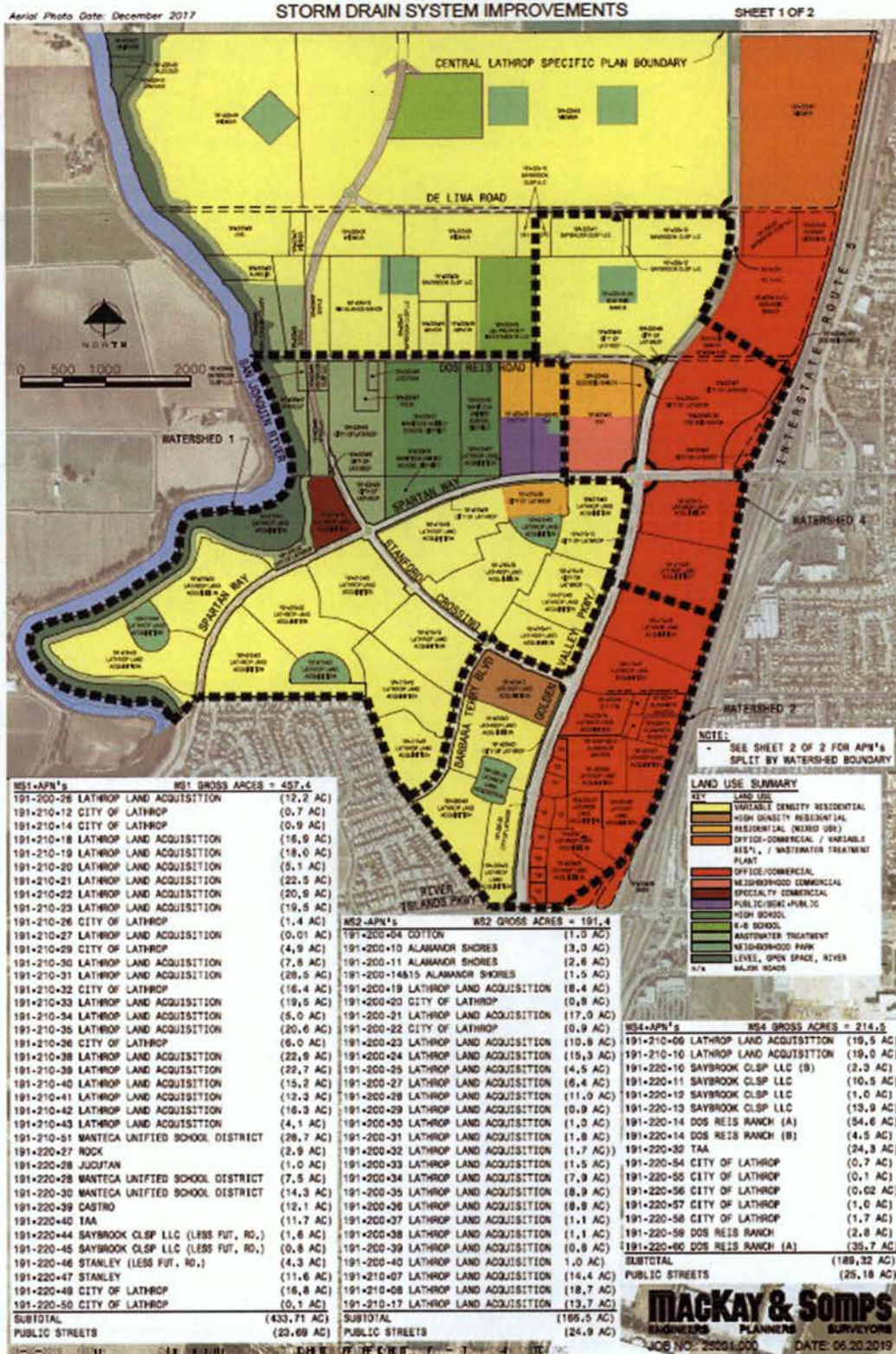
WS 4 FEE

The WS 4 Fee was calculated on a per-developable acre basis by dividing the total cost of WS 4, \$8,090,006, by the 178.5 net acreage in the Watershed 4. This calculation results in a per-acre fee of \$45,322.

WS 2 AND WS 4 BOUNDARIES

Exhibit 2 on the following pages shows the boundaries of WS2 and WS 4.

Exhibit 2 – WS 2 and WS 4 Boundaries



6. WATER SYSTEM IMPROVEMENTS – WATER TANK #1 CFF

This section of the report identifies the land acreage, costs, and the CFF rates required to fund the reimbursement of Water Tank #1 costs.

WATER TANK #1 FACILITIES AND COSTS

Water Tank #1 was constructed by Saybrook and consists of the water tank, site improvements, and other equipment for Water Tank #1. The total cost was \$4,774,309 in 2021. This cost was inflated using the ENR 20-City CCI to \$5,071,773 in 2022 dollars. Table 9 below shows a summary of Water Tank #1 costs.

**Table 9
Summary of Water Tank #1 Costs**

Item	Cost
A. SITEWORK/GRADING/PAVING	\$ 1,089,500
B. YARD PIPING	\$ 455,000
C. 1.6 MG STEEL RESERVOIR	\$ 859,000
D. CONCRETE FOUNDATIONS	\$ 297,000
E. BUILDING CONSTRUCTION	\$ 483,000
F. MECHANICAL WORK	\$ 545,000
G. HYDROPNEUMATIC TANK SYSTEM	\$ 150,000
H. CHEMICAL FEED SYSTEM	\$ 23,000
I. OWNER SUPPLIED GENERATOR	\$ 17,000
J1. INSTRUMENTS/POWER/CONTROL	\$ 409,000
J2. ELECTRICAL INSTALLATION	\$ 250,000
K. CHANGE ORDERS	\$ 196,809
<i>TOTAL WATER TANK #1 COSTS (2021 Dollars) (A-K)</i>	\$ 4,774,309
<i>TOTAL WATER TANK #1 COSTS (2022 Dollars)</i>	\$ 5,071,773
TOTAL WATER TANK #1:	\$ 5,071,773

Source: MacKay & Soms; Goodwin Consulting Group

WATER TANK #1 SERVICE AREA

The Water Tank #1 service area covers approximately 500 acres within the CLSP area. The Water Tank #1 service area is planned for variable density residential, mixed-use residential, neighborhood commercial, and office/commercial. More specifically, the development plan includes 1,610 single-family units, 274 multi-family units, and 133.7 net acres of land for non-residential uses.

WATER TANK #1 FEE

The Water Tank #1 Fee was calculated on a per-unit and per-developable acre basis by dividing the total cost of Water Tank #1, (\$5,071,773), by the total expected average water demand in the area, 938,720 gallons per day. This produces a total cost which is then allocated to the various land use types in the area based on their relative average demand for water. This calculation results in a fee of \$2,323 per single-family unit, \$1,432 per multi-family unit, and \$7,024 per non-residential net acre. Table 10 below shows the calculation of the Water Tank #1 Fee.

**Table 10
Water Tank #1 Fee**

Tank #1 Total Cost (2022 \$)		\$5,071,773				
Land Use	Estimated Number of Units/Acres ¹	Average Day Demand Factor (Gallons/Day)	Total Est. Demand (Gallons/Day)	% of Total Demand	Allocated Cost	Fee per Unit/Acre
	<u>per Unit</u>	<u>per Unit</u>				<u>per Unit</u>
Single-Family	1,610	430	692,300	73.75%	\$3,740,400	\$2,323
Multi-Family	274	265	72,610	7.74%	\$392,302	\$1,432
	<u>per Acre</u>	<u>per Acre</u>				<u>per Acre</u>
Non-Residential	133.7	1300	173,810	18.52%	\$939,071	\$7,024
Total			938,720	100.00%	\$5,071,773	

1. As shown on Stanford Crossing - Water Tank #1 - Development Area Exhibit dated 4/20/2018. Single-Family category includes LDR and MDR zoning designations.

Sources: MacKay & Somps; City of Lathrop

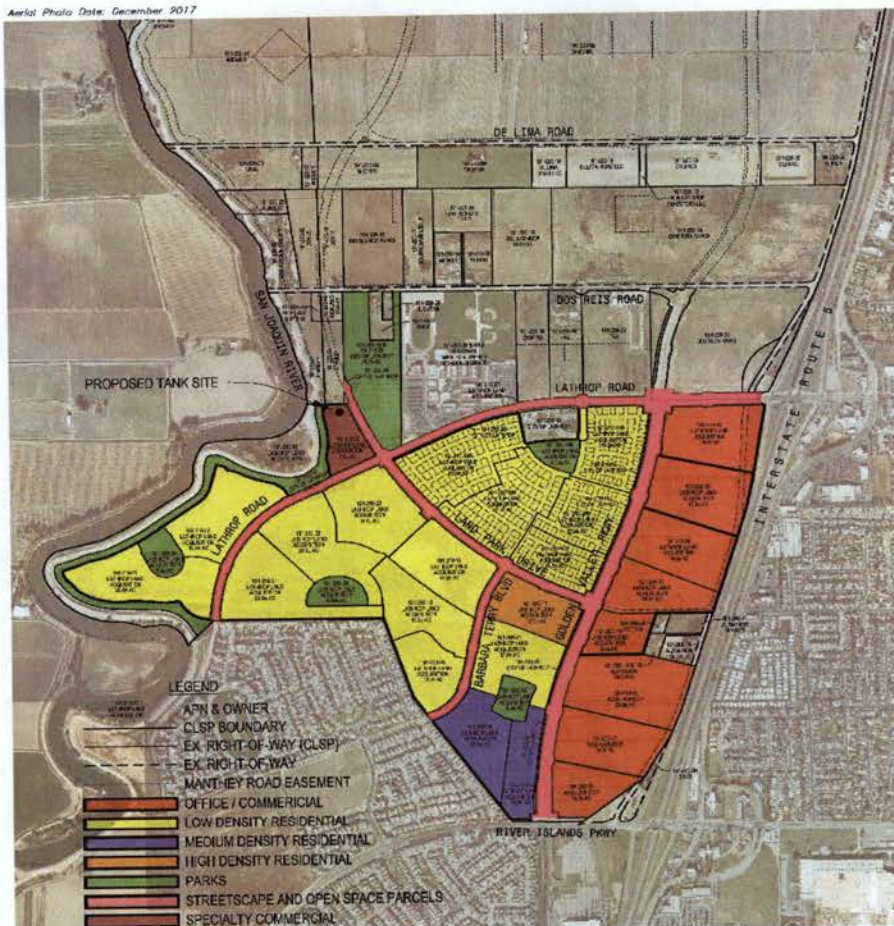
WATER TANK #1 AREA BOUNDARIES

The colored areas shown in Exhibit 3 below identify the parcels, and their expected land uses, in the Water Tank #1 service area as well as the boundaries of the service area.

Exhibit 3 – Water Tank #1 Service Area Boundaries

STANFORD CROSSING - WATER TANK #1 - DEVELOPMENT AREA EXHIBIT

DRAFT
04.20.2018



Map/Tract	DU
Tract 3547 Tentative Map	801 DU
LDR	239 DU
MDR	239 DU
Tract 3789 Tentative Map	423 DU
LDR	423 DU
Future HDR [191-210-17]	274 DU
HDR	274 DU
(Assumes 20du/ac over 13.7ac)	
Tract 3967 (Former K8) Draft Tentative Map	103 DU
LDR	103 DU
SPC [191-210-30]	44 DU
Proposed LDR	44 DU
(assumes 5.7 du/ac over 7.8ac)	

Land Use	# of DU OR Acres	*Average Day Demand factor (gpd/du or gpd/AC)	Average Day Demand (Gallons)
LDR	1371 DU	430	589530 GPD
MDR	239 DU	330	78870 GPD
HDR	274 DU	265	72610 GPD
Office/Commercial	133.7 AC	1300	173810 GPD
Parks	56.8 AC	3500	198800 GPD
Streetscape	23.8 AC	3500	83300 GPD
TOTAL:			1,196,920 GPD

*Note: Average Day Demand per EKI "Water System Master Plan" dated January 2018 Table 4-4



MACKAY & SOMPS
ENGINEERS PLANNERS SURVEYORS
JOB NO. 25201.000 DATE: 04.20.2018

7. NEXUS FINDINGS

Development in the CLSP will create a need for public facilities. The CFF program will provide funding for public facilities in accordance with the policies and goals set forth by the City. As required pursuant to the Mitigation Fee Act, the CFFs calculated in this Fee Study meet the nexus requirements of the law, as outlined below.

NEXUS TEST

Purpose of the Fees

The purpose of the CFF fees is to provide funding for the storm drainage system and water system infrastructure identified in this Fee Study.

Use of Fee

CFF revenue will be used to fund storm drainage infrastructure and water storage infrastructure that has been identified by the City as necessary to serve new development in the CLSP.

Determine how there is a reasonable relationship between the need for the public facility and the type of development project on which the fee is imposed.

Residential and non-residential development will generate additional demand for the infrastructure and facilities identified in this Fee Study. The facilities, infrastructure improvements, and capacity enhancements included in this Fee Study will ensure that the City will maintain the desired level of service standards that are identified for the facility categories included in this Fee Study.

Determine how there is a reasonable relationship between the fee's use and the type of development project on which the fee is imposed.

CFF revenue collected will reimburse the Developer for the storm drainage and water storage facilities that have already been constructed and oversized for other development. These facilities will serve development in the CLSP and the proposed fees in this Fee Study are a fair share cost allocation based on the impact that future development will have on these facilities and improvements. Separate CFF accounts will be established to ensure that fee revenue is applied to the infrastructure and facilities for which it is collected.

Determine how there is a reasonable relationship between the amount of the fee and the cost of the public facility or portion of the public facility attributable to the development on which the fee is imposed.

A reasonable relationship between the amount of each CFF and the cost of the public facility, or portion thereof, is established in this Fee Study through the proportionate allocation of costs based on the amount of developable acreage. As a result, each property is allocated its fair share of the cost based on its impact.

By assigning the demand for infrastructure and facilities based on the developable acreage of each parcel and quantifying that demand in the calculation of the CFFs, a reasonable relationship is established between the amount of the fee and the cost of the facilities attributable to properties in the CLSP area.

AB 602 AND RESIDENTIAL CFF RATES

WS 2 and WS 4 CFF

The City's current residential WS 2 and WS 4 CFFs, as well as the proposed CFFs in this Fee Study, are based on the size of the parcels of single family and multifamily lots. By linking the parcel size of future residential development and the cost of the future drainage facilities needed, a reasonable relationship can be established between the impact of each type of development and the portion of the cost of future drainage facilities attributed to each development type. The portion of the cost of the future drainage facilities attributed to each residential unit of development can then be used to determine the fee per single family and multifamily unit. However, AB 602, Section 66016.5(a)(5)(A) of the Government Code (GC), states that,

“A nexus study adopted after July 1, 2022, shall calculate a fee imposed on a housing development project proportionately to the square footage of proposed units of the development...”

The AB 602 goes on to further state that a nexus study does not need to comply with Section (A) above if the local agency makes a finding that includes all of the following:

- (i) An explanation as to why the square footage is not an appropriate metric to calculate fees imposed on a housing development.
- (ii) An explanation that an alternative basis of calculating the fee bears a reasonable relationship between the fee charged and the burden posed by the development.
- (iii) That other policies in the fee structure support smaller developments, or otherwise ensure that smaller developments are not charged disproportionate fees.

The City's engineering staff has concluded that using the parcel size of residential land uses to allocate storm drainage facilities costs provides a sound methodology of establishing a reasonable relationship between the WS 2 and WS 4 CFFs and the burden posed by development because storm water runoff is directly related to the size of the property. For example, the larger the land area of a parcel, the more storm water runoff will be created by the parcel and visa versa. However, the residential building square footage does not have a direct relationship to the amount of runoff that is created and therefore it is not an appropriate metric to calculate the WS 2 and WS 4 CFFs.

To address item (iii) above, the CFFs proposed in this Fee Study ensures that smaller developments will pay their proportionate fair share of fees since the CFFs are based on the size of the land area. As a result, smaller developments will have less land area and therefore pay proportionately less in fees.

Water Tank #1 CFF

The proposed Water Tank #1 CFFs are based on the estimated water demand, in terms of average gallons per day, of single family and multifamily lots. By linking the water demand of future residential development and the cost of the water facility needed, a reasonable relationship can be established between the impact of each type of development and the portion of the cost of future water tank facility attributed to each development type. The portion of the cost of the water tank facility attributed to each residential unit of development can then be used to determine the fee per single family and multifamily unit.

However, AB 602 states that the fees must be proportionate to the square footage of the residential units of the development unless an alternative basis of calculating the fee bears a reasonable relationship between the fee charged and the burden posed by the development.

The City's engineering staff has concluded that using the water demand of residential uses, as determined in technical engineering studies, to allocate water facilities costs provides a sound methodology for establishing a reasonable relationship between the water CFFs and the burden posed by residential development because the water usage of various development types determines the size of water facilities. However, the residential building square footage does not have a direct relationship to the amount of water demand for residential buildings and therefore is not an appropriate metric to calculate the Water Tank #1 CFF.

The Water Tank #1 CFFs proposed in this Fee Study ensure that smaller developments will pay their proportionate fair share of fees since the CFFs are based on the water demand. Smaller developments will have a smaller water demand and therefore pay proportionately less in fees.

8. FEE SUMMARY

FEE SCHEDULE

Table 11 below summarizes the proposed CLSP Fees and identifies the areas that will be subject to the fees.

The WS 2 Fee is \$9,655 per single-family unit (including both LDR and MDR zoning designations), \$3,361 per multi-family unit (including the HDR zoning designation), and \$60,579 per non-residential net acre. The WS 2 Fee will be levied only in the Watershed 2 area. Because Saybrook and/or the Prior Developer funded these costs, Saybrook will receive its choice of fee credits or reimbursement for its development in the WS 2 area.

The WS 4 Fee is \$45,322 per net acre of development and will be levied only in the Watershed 4 area. Because Saybrook and/or the Prior Developer funded these costs, Saybrook will receive its choice of fee credits or reimbursement for its development in the WS 4 area.

The Water Tank #1 Fee is \$2,323 per single-family unit (including both LDR and MDR zoning designations), \$1,432 per multi-family unit (including the HDR zoning designation), and \$7,024 per non-residential net acre. The Water Tank #1 Fee will be levied only in the Water Tank #1 CFF area. Because Saybrook and/or the Prior Developer funded these costs, Saybrook will receive its choice of fee credits or reimbursement for its development in the Water Tank #1 area.

Table 11 - CLSP Fee Summary

Reimbursable Item	Fee Per Single-Family Unit	Fee Per Multi-Family Unit	Fee Per Non-Residential Acre
1 Storm Drain System Improvements - Watershed #2 Fee	\$9,655	\$3,361	\$60,579
2 Storm Drain System Improvements - Watershed #4 Fee	na	na	\$45,322
3 Water Tank #1 Fee	\$2,323	\$1,432	\$7,024
Total			

AB 602

Table 11 shows that the proposed WS 2 and WS 4 CFFs shown in Table 11 are higher than the City's current WS 2 and WS 4 CFFs. Pursuant to AB 602, if a fee study supports the increase of an existing fee, the local agency shall review the assumptions of the fee study supporting the original fee and evaluate the amount of fees collected under the original fee.

This Fee Study and City staff support increasing the original WS 2 and WS 4 Fees that were adopted by the Lathrop City Council in June 2019 because additional storm drainage pipes and related pipe facilities were required to complete the storm drainage systems in these two water sheds. The City identified these additional storm drainage pipes based on improvement and grading plans prepared in 2021 by its engineering consultant Mackay and Soms. The additional CFF revenues resulting from these proposed CFFs will allow the City to reimburse the developer that constructed these facilities.

9. FEE PROGRAM ADMINISTRATION

FEE IMPLEMENTATION

According to the California Government Code, prior to levying a new fee or increasing an existing fee, a public agency must hold at least one open and public meeting; a public notice for this meeting must be posted at least 30 days prior to the meeting. At least 10 days prior to this meeting, the agency must make data on facility costs and funding sources available to the public. Notice of the time and place of the meeting, and a general explanation of the matter, are to be published in accordance with Section 6062a of the Government Code. The Fee Study and fees established herein will be adopted through a City ordinance and resolution. Once the fee program is adopted by the Lathrop City Council, it shall become effective no sooner than sixty days after the final legislative action.

FEE ADJUSTMENTS

The CLSP Fees will be adjusted in future years to reflect revised facility standards, receipt of funding from alternative sources (i.e., state or federal grants), revised costs, or changes in land uses or development plans. In addition to such adjustments, each year the CLSP Fees will be adjusted by the change in the Engineering News Record 20-City CCI over the prior calendar year. This Fee Study adjusted costs in this report based on the ENR 20-City CCI value of 12,481.8 for December 2021.

ASSEMBLY BILL 602

On September 28, 2021, Assembly Bill 602 was signed into law and became effective starting January 1, 2022. The law establishes additional procedural and transparency requirements on public agencies when establishing new fees or increasing existing development impact fees. AB 602 amends Government Code Sections 65940.1 and 66019 and adds Government Code Section 66016.5 and Health and Safety Code Section 50466.5. following are some of the most significant requirements imposed by AB 602:

New Requirements For Nexus Studies

- When applicable, the nexus study shall identify the existing level of service (LOS) for the public facility; identify the proposed new level of service, and explain why the new level of service is appropriate

- If a nexus study supports an increase to existing fee, the public agency shall review the assumptions of the nexus study supporting the original fee and evaluate the amount of fee revenue collected under the original fee
- Large jurisdictions, for example, counties that have a population greater than 250,000 residents, must adopt a capital improvement plan as a part of the nexus study
- Nexus studies adopted after 07/01/22, shall calculate a fee imposed on a housing development that is proportionate to the square footage of the proposed units of the development or the nexus study must make findings that an alternative fee calculation methodology creates a reasonable relationship between the fee charged and the burden posed by the development
- This section of the impact fee requirements does not apply to any fees or charges pursuant to Government Code Section 60013, which includes water and sewer connection fees and capacity charges

New Transparency Requirements For Public Agencies

- Fees must be posted to the public agency’s website within 30 days of any change in the fees
- Public agencies must post to their website the current and five previous annual impact fee accounting reports that are required pursuant to Government Code Section 66006
- Public agencies must post to their website all nexus studies, cost of service studies, or equivalent studies that were conducted on or after January 1, 2018

New Nexus Study Procedural Requirements

- Nexus studies must be updated at least every 8 years, from the period beginning on January 1, 2022
- Nexus studies and impact fees must be adopted at a public hearing with at least a 30 day notice (this is an increase from the current 10 days)
- Members of the public may submit evidence that the nexus findings in the nexus study are insufficient; the public agency must consider all such evidence

ANNUAL ADMINISTRATIVE DUTIES

The Government Code requires a public agency to report, every year and every fifth year, certain financial information regarding their impact fees. Within 180 days after the last day of each fiscal year the public agency must make the following information available for the past fiscal year:

- (a) A brief description of the type of fee in the account or fund
- (b) The amount of fee revenue
- (c) The beginning and ending balance of the account or fund
- (d) The amount of fee revenue collected and interest earned
- (e) An identification of each public improvement on which fees were expended and the amount of expenditures on each improvement, including the total percentage of the cost of public improvement that was funded with fees
- (f) An identification of an approximate date by which time construction on the improvement will commence if the local agency determines that sufficient funds have been collected to complete financing on an incomplete public improvement
- (g) A description of each interfund transfer or loan made from the account or fund, when it will be repaid and at what interest rate
- (h) The amount of any refunds made once it is determined that sufficient monies have been collected to fund all projects

The public agency must make this information available for public review and must also present it at the next regularly scheduled public meeting not less than 15 days after this information is made available to the public.

FIFTH-YEAR ADMINISTRATIVE DUTIES

For the fifth year following the first deposit into the fee account and every five years thereafter, the public agency must make the following findings with respect to any remaining funds in the fee accounts:

- (a) Identify the purpose to which the fee is to be put
- (b) Demonstrate a reasonable relationship between the fee and the purpose for which it is charged
- (c) Identify all sources and amounts of funding anticipated to complete financing incomplete improvements
- (d) Designate the approximate dates on which funding is expected to be deposited into the appropriate accounts or funds

As with the annual report, the five-year report must be made public within 180 days after the end of the public agency's fiscal year and must be reviewed at the next regularly scheduled public meeting. The public agency must make these findings; otherwise, the law states that the City must refund the fee revenue to the then current owners of the development project.

Appendix A

Developable Acreage in CLSP Storm Drainage System Watershed Areas 2 and 4

Table A-1
Developable Acreage in CLSP Storm Drainage System Watershed Areas 2 & 4

APN	Watershed	Owner	Parcel Acreage	Net Acreage			Excluded	Total Net Acreage
				Single-Family	Multi-Family	Non-Res.		
192-030-170-000	WS2	Lathrop Land Acquisition	13.65	-	13.65	-	-	13.65
192-040-040-000	WS2	Cotton	0.99	-	-	0.99	-	0.99
192-040-100-000	WS2	Alamanor Shores	3.02	-	-	3.02	-	3.02
192-040-110-000	WS2	Alamanor Shores	2.57	-	-	2.57	-	2.57
192-040-140-000	WS2	Alamanor Shores	1.53	-	-	1.53	-	1.53
192-040-150-000	WS2	Alamanor Shores	0.01	-	-	-	0.01	- ¹
192-040-190-000	WS2	Lathrop Land Acquisition	8.39	-	-	8.39	-	8.39
192-040-200-000	WS2	City of Lathrop	0.85	-	-	-	0.85	- ¹
192-040-210-000	WS2	Lathrop Land Acquisition	17.02	17.02	-	-	-	17.02
192-040-220-000	WS2	City of Lathrop	0.86	-	-	-	0.86	- ¹
192-040-230-000	WS2	Lathrop Land Acquisition	10.84	10.84	-	-	-	10.84
192-040-240-000	WS2	Lathrop Land Acquisition	15.33	15.33	-	-	-	15.33
192-040-250-000	WS2	Lathrop Land Acquisition	4.51	-	-	-	4.51	- ²
192-040-310-000	WS2	Lathrop Land Acquisition	1.80	-	-	1.80	-	1.80
192-040-320-000	WS2	Lathrop Land Acquisition	1.70	-	-	1.70	-	1.70
192-040-330-000	WS2	Lathrop Land Acquisition	1.47	-	-	1.47	-	1.47
192-040-350-000	WS2	Lathrop Land Acquisition	8.86	-	-	8.86	-	8.86
192-040-410-000	WS2	Lathrop Land Acquisition	3.25	-	-	3.25	-	3.25
192-040-420-000	WS2	Westpark Storage	7.83	-	-	7.83	-	7.83
192-040-430-000	WS2	Lathrop Land Acquisition	7.29	-	-	7.29	-	7.29
192-040-440-000	WS2	Lathrop Land Acquisition	0.93	-	-	0.93	-	0.93
192-040-470-000	WS2	Bilal	1.41	-	-	1.41	-	1.41
192-040-480-000	WS2	Bilal	1.01	-	-	1.01	-	1.01
192-040-490-000	WS2	Evergreen Golden Valley & River Islands LLC	0.65	-	-	0.65	-	0.65
192-040-500-000	WS2	Evergreen Golden Valley & River Islands LLC	0.80	-	-	0.80	-	0.80
192-040-510-000	WS2	Khan	2.78	-	-	2.78	-	2.78
192-040-520-000	WS2	Lathrop Land Acquisition	3.05	-	-	3.05	-	3.05
192-040-530-000	WS2	Lathrop Land Acquisition	2.77	-	-	2.77	-	2.77
192-040-540-000	WS2	Lathrop Land Acquisition	0.94	-	-	0.94	-	0.94
192-040-550-000	WS2	Lathrop Land Acquisition	6.35	-	-	6.35	-	6.35
192-040-560-000	WS2	Lathrop Land Acquisition	1.45	-	-	1.45	-	1.45
192-240-030-000	WS2	Lathrop Land Acquisition	14.41	-	-	14.41	-	14.41
192-240-040-000	WS2	Lathrop Land Acquisition	18.65	-	-	18.65	-	18.65
192-020-140-000	WS4	Dos Reis Ranch	89.82	49.60	-	4.50	35.72	54.10 ^{3,4}
192-020-320-000	WS4	Romulo & Purita TAA	24.36	6.09	-	18.27	-	24.36 ³
192-020-540-000	WS4	City of Lathrop	0.72	-	-	-	0.72	- ¹
192-020-550-000	WS4	City of Lathrop	0.10	-	-	-	0.10	- ¹
192-020-560-000	WS4	City of Lathrop	0.02	-	-	-	0.02	- ¹
192-020-570-000	WS4	City of Lathrop	0.98	-	-	-	0.98	- ⁵
192-020-580-000	WS4	City of Lathrop	1.67	-	-	-	1.67	- ⁵
192-020-590-000	WS4	Dos Reis Ranch	2.81	-	-	-	-	-
192-020-600-000	WS4	Dos Reis Ranch	33.86	-	-	33.86	-	33.86
192-020-650-000	WS4	Lathrop Land Acquisition	29.17	27.70	-	-	1.47	27.70 ⁶
192-100-900-000	WS4	City of Lathrop	0.48	-	-	-	0.48	-
192-240-050-000	WS4	Lathrop Land Acquisition	19.49	-	-	19.49	-	19.49
192-240-060-000	WS4	Lathrop Land Acquisition	0.82	-	-	0.82	-	0.82
192-240-070-000	WS4	Lathrop Land Acquisition	1.22	-	-	1.22	-	1.22
192-240-080-000	WS4	Lathrop Land Acquisition	1.10	-	-	1.10	-	1.10
192-240-090-000	WS4	Lathrop Land Acquisition	1.47	-	-	1.47	-	1.47
192-240-100-000	WS4	Lathrop Land Acquisition	1.09	-	-	1.09	-	1.09
192-240-110-000	WS4	Lathrop Land Acquisition	0.53	-	-	0.53	-	0.53
192-240-120-000	WS4	Lathrop Land Acquisition	1.40	-	-	1.40	-	1.40
192-240-130-000	WS4	Lathrop Land Acquisition	3.70	-	-	3.70	-	3.70
192-240-140-000	WS4	Lathrop Land Acquisition	3.00	-	-	3.00	-	3.00
192-240-150-000	WS4	Lathrop Land Acquisition	2.16	-	-	2.16	-	2.16
192-240-160-000	WS4	Lathrop Land Acquisition	1.21	-	-	1.21	-	1.21
192-240-170-000	WS4	Lathrop Land Acquisition	1.29	-	-	1.29	-	1.29
Total			389.44	126.58	13.65	199.01	47.39	339.24
Total WS2			166.97	43.19	13.65	103.90	6.23	160.74
Total WS4			222.47	83.39	-	95.11	41.16	178.50

1. Exempt landscaping/easements.
2. Exempt area planned for a future park.
3. Breakdown of expected land uses is estimated based on plan maps and does not affect the calculation of fees.
4. Exempt acreage includes approx 5 acres planned for a future park, plus future roads and area within the parcel but outside of the Watershed #4 area.
5. Exempt area owned by the City of Lathrop.
6. Exempt acreage includes area within the parcel but outside of the Watershed #4 area

Source: MacKay and Soms; San Joaquin County Assessor's Office; Goodwin Consulting Group

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ITEM 5.3

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

ITEM: PUBLIC HEARING (PUBLISHED NOTICE) TO CONSIDER APPROVAL OF A CONDITIONAL USE PERMIT AND DEVELOPMENT AGREEMENT FOR THE CENTRAL CALIFORNIA GREENS PROJECT.

RECOMMENDATION: Council to Consider the Following:

1. Hold a Public Hearing; and
2. Adopt a Resolution Approving a Conditional Use Permit for the Central California Greens Project to Operate a Cannabis Retail Dispensary and Delivery Facility in an Existing Multi-Tenant Building (CUP-22-58).
3. First Reading and Introduce an Ordinance to Approve a Development Agreement Between the City of Lathrop and Central California Greens, Inc. (DA-22-81).

SUMMARY:

The applicant is requesting approval of a Conditional Use Permit (CUP) and Development Agreement (DA) to occupy an approximately 2,000 square foot tenant space for a retail cannabis dispensary and delivery facility within an existing multi-tenant building on a 0.83-acre site. Specifically, the cannabis dispensary will be located on the 1st floor, Suite 103, of the High 5 Plaza Building located at 16925 South Harlan Road. The proposed project also includes a DA to establish terms related to the operation of the business.

SITE DESCRIPTION:

The project is located in the existing multi-tenant High 5 Plaza located on Harlan Road. The High 5 Plaza Commercial/Office Building was approved by the Planning Division via Development Plan Review Permit No. DP-06-162 on April 20, 2007. The approval allowed for the construction of a three-story 11,600 sq. ft. commercial/office building with associated site improvements including but not limited to paving, landscaping, lighting, and curb, gutter and sidewalk.

A total of fifty (50) off-street parking spaces are provided, meeting the required number of off-street parking spaces per the Lathrop Municipal Code (LMC) and the Crossroads Commerce Center requirements.

The project site is bounded by existing commercial and retail uses to the north (Quality Inn & Suites and Shell); Taco Bell to the east; Lathrop Business Park to the south; and Popeye's Louisiana Kitchen and Denny's to the west.

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The proposed commercial cannabis dispensary will be located in Suite 103 which is on the first floor, adjacent to an existing restaurant (Taco House Mexican Grill).

The site is fully developed with existing building, parking lot, driveway and landscaping. The property has a General Plan Land Use Designation of FC, Freeway Commercial and is within the CH, Highway Commercial Zoning District.

BACKGROUND:

On November 8, 2021, City Council introduced an Ordinance to amend the LMC to establish cannabis regulations and approved merit-based criteria for scoring commercial cannabis applications pursuant to Resolution No. 21-4983.

On December 13, 2021, Ordinance No. 21-428 was passed and adopted, thereby amending the LMC to allow regulation of commercial cannabis business operations within the City.

On February 14, 2022, City Council approved the issuance of a retail cannabis dispensary request for proposal (RFP) with a response deadline of 6:00 p.m. on March 8, 2022.

Council also approved a revised merit-based selection criteria and appeal procedures for the selection and subsequent application steps for the potential establishment of a commercial cannabis retail dispensary business within the City of Lathrop. The RFP was posted on the City of Lathrop website on February 15, 2022.

On March 14, 2022, City Council was presented with one (1) timely response to the RFP from Central California Greens, and subsequently selected Central California Greens to proceed to the application process to establish a commercial cannabis retail dispensary.

On April 18, 2022, Staff received an Application and Plans from Central California Greens for a Conditional Use Permit (CUP-22-58).

On May 2, 2022, City Council provided direction on the terms of the Draft Development Agreement between the City and Central California Greens specific to the percentage of gross receipt sales.

Planning Commission

At their regular meeting of June 15, 2022, the Planning Commission considered the proposed Central California Greens Project (Conditional Use Permit and Development Agreement).

During deliberation, the Planning Commission raised concerns related to location, traffic, parking, conflicts with adjacent businesses, security related to the delivery of cannabis products to the store, the size and adequacy of the outdoor waiting area, and safety concerns related to the adjacent Taco Bell drive-through.

Following deliberation, the Planning Commission voted 3-2 recommending approval of the proposed Conditional Use Permit and Development Agreement, with direction to Staff to work with the applicant addressing their concerns.

Planning Commission Resolution No. 22-4 and 22-5 are attached for reference. (Attachment #7).

ANALYSIS:

Project Description

As discussed above, the proposed project will occupy an approximately 2,000 square foot tenant space on the 1st floor of the High 5 Plaza Building to be used as a retail cannabis business and delivery facility. The existing building is located on a fully developed 0.83-acre site with existing off-street parking and landscaping. The cannabis retail dispensary will be located on the east portion of the building (Suite 103). The existing structure is a three-story 11,600 sq. ft. commercial building. The structure has a flat roof with stucco siding, and glass doors and windows. The interior of the building includes suites on the east and west side of the building, with a common hallway with restrooms, stairway access, maintenance room, and an elevator.

The existing site includes a total of fifty (50) off-street parking spaces, including two (2) accessible parking spaces, meeting the off-street parking requirement for commercial retail and office. The project site also has an existing trash enclosure, located at the northeast portion of the site. Access to the site is provided via E. Louise Avenue (shared private drive) and S. Harlan Road. No additional site improvements are necessary to serve the proposed project.

As required by State law, the cannabis retail dispensary project site is located outside of the required 600-foot buffer area from sensitive uses (e.g., daycares, schools, and youth facilities).

In addition, the project site is located outside of the 1,000-foot buffer, measured from the centerline of the street, from Spartan Way and Lathrop Road and Golden Valley Parkway, as required by Section 5.26.080, *Location and minimum proximity requirements*, in the LMC.

The interior of the proposed suite area consists of 390 square foot outdoor check-in area, secure sales floor, safe room, storage area and office. The primary entrance is provided via the outdoor check-in area where customers will be screened before being let into the secure sales area. Future proposed signage will be subject to the existing approved Master Sign Program No. MSP-08-70.

Customers will stand in line within a fenced outdoor check-in area at the customer entrance on the east end of the building. The fenced area will hold a maximum of 25 people, or as otherwise determined by the Building Official.

If the line exceeds the capacity of the check-in area, an online waiting list will be implemented. This would allow customers to register online, and enter a waiting list to enter the check-in area when prompted by the registration program. Access to the common hallway from the tenant space, which currently has two (2) doors, will be closed and walled so the only entrance will be from the fenced outdoor check-in area.

No one will be admitted into the sales area without security first verifying they are the minimum age under State law to enter the premises as an Adult User or Medical patient. The Floor Plan is attached to this Staff Report as Attachment 5.

Hours of Operation

The proposed cannabis retail dispensary hours of operation are 8:00 a.m. to 9:00 p.m. daily. The cannabis retail dispensary will be staffed by a morning-shift and evening-shift. A total of nine (9) employees are anticipated for this business. Per the Business Plan (Attachment 3), the dispensary will operate as follows:

- Morning-shift personnel open the facility for non-public operations at 7:00 a.m.
- From 7:00 a.m. to 8:00 p.m., the morning-shift personnel stage cannabis goods for display and ultimate retail sale.
- Morning-shift personnel open the facility for public operations at 8:00 a.m.
- From 8:00 a.m. to 9:00 p.m., the facility is open to the public and customers may engage in the retail purchase of cannabis goods.
- Evening-shift personnel close the facility and customer delivery service for non-public operations at 9:00 a.m.
- From 9:00 p.m. to 10:00 p.m., evening-shift personnel finalize and log transactions from the day in accordance with record-keeping policies. A visual inspection is conducted for all cannabis remaining on display. If discrepancies are found, it will trigger an audit and if needed, a full inventory reconciliation.

Security

The proposed project will be staffed with one (1) armed security guard at all times. An additional armed security guard will be present during the delivery of cannabis products to the store (discussed further below).

As noted above, the outdoor check-in will be used to screen customers before entering the secured sales floor area. At least one (1) employee will always be physically present on the sales floor area when any non-employee is on the sales floor area. The number of customers will not exceed twice the number of employees at any given time. An employee roster will be maintained and transmitted to Police on a monthly basis.

The proposed project includes indoor and outdoor security cameras and are monitored by an off-site 3rd party vendor. The camera footage will be made available to the City as conditioned. The primary entrance is accessed via the outdoor check-in area, where customers will be screened before being let into the secure sales area. The existing entrances from the common hallway will be closed and walled.

No person will be admitted to the sales area without first verifying the minimum age under State law to enter the premises as Adult Use or Medical patient, as necessary.

All cannabis goods are delivered in finished form (pre-packaged) and stored in a completely enclosed and alarmed secured product storage area designed to control temperature and humidity and prevent the entry of environmental contaminants such as smoke and dust. The secured area is alarmed and locked with limited access by employees (e.g., managers with a key fob).

The City has reviewed the Business Plan and Security Plan for the proposed project.

Delivery of Cannabis Products to Store

The proposed project anticipates that cannabis products will be delivered to the store by licensed distributors (vendors) one (1) to four (4) times a week. According to the Business Plan, Central California Greens will enter into distribution agreements with the Bureau of Cannabis Control (BCC) licensed distributors for the procurement of cannabis goods. Deliveries are anticipated to take place when customer flow is slowest. Per BCC regulations, no shipment of goods may occur before 6:00 am and after 10:00 pm. The delivery of goods is anticipated to be in a locked crate and will be monitored by a security guard, with an additional security guard on site during delivery times (total of two (2)).

Delivery of Cannabis Products to Customers

Delivery of cannabis products will be conducted during the hours of operation of the cannabis retail storefront (8:00 am to 9:00 pm). However, if the residential property is located within 600 feet of a public or private K-12 school, the delivery will not take place until after 3:00 pm if it is a weekday. All cannabis goods are stored in the trunk of the vehicle or within a locked fully enclosed cage that will be bolted to the vehicle for security and not visible to the public.

Delivery employees will store all cash while in delivery mode in a safe bolted to the vehicle with access through a keypad. The safe will be within the cage where cannabis goods are stored. All cash collected deliveries will be put directly into the safe.

According to the applicant, it is anticipated that two (2) delivery drivers will be hired for the proposed project. In accordance with State requirements, Central California Greens will provide the City details of the vehicles, which includes vehicle make, model, color, VIN, and license plate number. Additionally, the vehicles will not include any advertisements and/or markings that would identify it as a delivery vehicle or associated with Central California Greens.

Odor Management

Odors are most commonly associated with unpackaged flower. Therefore, the products are kept in tightly sealed bags within rooms with air filtration systems. Cannabis products arrive sealed in final form packaging such as airtight containers. Displays are scent controlled, which further minimizes airflow and transmission of odor.

Conditional Use Permit

The proposed cannabis retail dispensary is listed as a conditionally permitted use in Chapter 17.18, *Cannabis Activities*, Section 17.18.040, *Commercial cannabis – Use table* in the CH, Commercial Highway Zoning District. Additionally, the cannabis retail dispensary shall comply with the regulations in Chapter 5.26, *Commercial Cannabis Regulations*. Specifically, Section 5.26.090, *Cannabis dispensaries* include regulations for cannabis retail dispensaries.

In consideration of the CUP, the City Council must make the findings contained in Section 17.112.060, A of the Lathrop Municipal Code (LMC). The findings are re-stated below:

1. The granting of a use permit for the proposed use is necessary for the preservation and enjoyment of a substantial property right.

Pursuant to Chapter 17.18, Cannabis Activities, in the LMC, Cannabis Dispensary is a Permitted Use upon Approval of a Conditional Use Permit. The proposed project will occupy an approximately 2,000 square foot tenant space to be used as a retail cannabis business and delivery facility within an existing building on a 0.83-acre site. The Cannabis Dispensary is also required to adhere to the provisions in Chapter 5.26, Commercial Cannabis Regulations.

2. The location of the proposed use is consistent with the objectives of the zoning code and the purpose of the district in which the site is located.

As noted above, the proposed use is consistent with Chapter 17.18, Cannabis Activities in the LMC, where the use "Cannabis Dispensary" is a Permitted Use upon Approval of a Conditional Use Permit. The property is located within the CH, Highway Commercial Zoning District and development of the multi-tenant retail/office building was approved by Planning Commission on April 20, 2007. The proposed use would occupy an existing tenant space (Suite 103) in the building. Furthermore, on- and off-site improvements are complete, including but not limited to paving, lighting, landscaping, off-street parking, and curb, gutter and sidewalk. As such, the location of the proposed use is consistent with the Zoning Code and the purpose of the District in which it is located. As required by State law, the cannabis retail dispensary project site is located outside of the required 600-foot buffer area from sensitive uses (e.g., daycares, schools, and youth facilities).

In addition, the project site is located outside of the 1,000-foot buffer, measured from the centerline of the street, from Spartan Way and Lathrop Road and Golden Valley Parkway, as required by Section 5.26.080, Location and minimum proximity requirements, in the LMC.

3. The proposed use will comply with each of the applicable provisions of Chapter 17.112 of the LMC.

The proposed use complies with the applicable provisions in Chapter 17.112, including Conditions of Approval necessary to protect the public health, safety and general welfare. Additionally, the City has reviewed the applicant's Business Plan which includes provisions for security, consistency with applicable State law, odor mitigation, hours of operation, operation protocols, and delivery procedures. The Conditions of Approval address Planning, Building, Public Works and Police and Fire Department requirements.

Development Agreement

The proposed Development Agreement between the City of Lathrop and Central California Greens, Inc. will establish terms related to the operation of the business. Specifically, the Development Agreement will establish the following:

- An Advanced Payment of \$79,165.50 to be paid within sixty (60) days of the Effective Date of the Development Agreement.
- Monthly fee payments of 2% of gross receipts from online orders and delivery sales and 5% of gross receipts from onsite retail sales.

The Fee may be appropriated for any lawful purpose in the discretion of the City Council and 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. The Development Agreement is Attached to this Staff Report as Attachment 6.

General Plan and Zoning Consistency

As currently designed and conditioned, the project is a reasonable request that is consistent with the goals and policies of the General Plan and will comply with the requirements of the Zoning Ordinance. The proposed project is consistent with the following General Plan Goals and Policies:

Goal No. 1 – Balancing the Social and Economic Costs and Benefits of Urbanization

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.

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.

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.

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.

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.

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.

Conditions of Approval

Planning staff routed the project plans on April 28, 2022 to the Building Division, Public Works Department, Lathrop-Manteca Fire District, and Lathrop Police Services to ensure compliance with applicable codes and regulations. Planning staff conducted a Development Review Committee (DRC) meeting with the applicant and the various City Departments on May 12, 2022 to discuss the proposed project.

As a result, staff developed a consolidated list of conditions. Staff finds that the proposed project has been properly conditioned to meet the City's standards and requirements.

Public Notice

A Notice of Public Hearing was advertised in the Manteca Bulletin and email notification sent to Public Hearing subscribers on June 23, 2022. Staff also mailed the public hearing notice on June 23, 2022 to notify property owners located within a 300-foot radius from the subject property. In addition, the meeting agenda was posted at the Council Chambers bulletin board and three (3) other locations accessible to the public. The agenda is also posted to the City's website. As of the writing of this report, no comments were received in favor or against the proposed project.

CEQA REVIEW:

Categorically Exempt According to the California Environmental Quality Act (CEQA) Article 19 § 15301 Class 1 "Existing Facilities". The proposed project includes a Conditional Use Permit and Development Agreement to operate a cannabis dispensary on the 1st floor of the High 5 Plaza, an existing multi-tenant retail building on a 0.83-acre parcel on Harlan Road. The proposed project is located within an existing facility and will involve tenant improvements. Site improvements such as paving, lighting, landscaping, off-street parking and curb, gutter, and sidewalk are fully developed.

RECOMMENDATION:

The Planning Commission and staff recommend the City Council consider all information provided and submitted, take and consider all public testimony and, if determined to be appropriate, consider the following actions:

1. Adopt a Resolution Approving a Conditional Use Permit for the Central California Greens Project to Operate a Cannabis Retail Dispensary and Delivery Facility in an Existing Multi-Tenant Building.
2. First Reading and Introduce an Ordinance to Approve a Development Agreement Between the City of Lathrop and Central California Greens, Inc.

FISCAL IMPACT:

Staff time was used to prepare the report. However, application fees for the Conditional Use Permit and Development Agreement were paid by the applicant. The Development Agreement includes financial obligations between the applicant and the City.

**CITY MANAGERS REPORT
JULY 11, 2022 CITY COUNCIL REGULAR MEETING
CENTRAL CALIFORNIA GREENS**

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ATTACHMENTS:

1. Resolution Approving the Conditional Use Permit.
2. Ordinance Approving the Development Agreement.
3. Consolidated Conditions of Approval, dated June 15, 2022
 - a. Central California Greens Business Plan
4. Vicinity Map
5. Project Plans
6. Development Agreement
7. Planning Commission Resolution No. 22-4 and 22-5

**CITY MANAGERS REPORT
JULY 11, 2022 CITY COUNCIL REGULAR MEETING
CENTRAL CALIFORNIA GREENS**

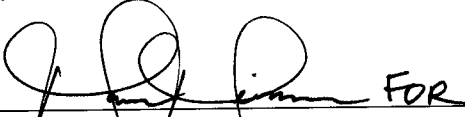
APPROVALS:



David Niskanen
Contract Planner

6/29/2022

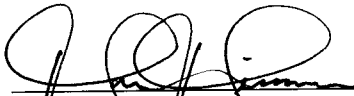
Date

 FOR

Rick Cagliari
Assistant Community Development Director

6/29/2022

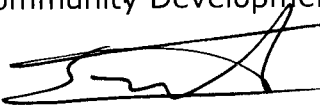
Date



Mark Meissner
Community Development Director

6/29/2022

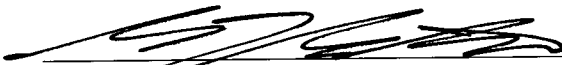
Date



Salvador Navarrete
City Attorney

6.30.2022

Date



Stephen J. Salvatore
City Manager

7.5.22

Date

RESOLUTION NO. 22-

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LATHROP APPROVING A CONDITIONAL USE PERMIT FOR CENTRAL CALIFORNIA GREENS (CUP-22-58)

WHEREAS, the request is for a Conditional Use Permit and Development Agreement to occupy an approximately 2,000 square foot tenant space for a retail cannabis dispensary and delivery facility within an existing multi-tenant building (High 5 Plaza) on a 0.83-acre parcel on S. Harlan Road; and

WHEREAS, the project is located at 16925 S. Harlan Road, Suite 103 (APN: 198-210-10); and

WHEREAS, the proposed Conditional Use Permit is exempt according to California Environmental Quality Act (CEQA) Article 19 § 15301 Class 1 "Existing Facilities". The proposed project would operate a cannabis dispensary and delivery facility in an existing multi-tenant building on S. Harlan Road. The proposed project is located within an existing facility and will involve tenant improvements. Site improvements such as paving, lighting, landscaping, off-street parking and curb, gutter, and sidewalk are fully improved; and

WHEREAS, the City of Lathrop Planning Commission held a duly noticed public hearing on June 15, 2022, to consider the proposed Conditional Use permit and after reviewing and considering all information provided and submitted, and after taking and considering all public testimony adopted Resolution No. 22-4 recommending City Council approval of the proposed Conditional Use Permit; and

WHEREAS, proper notice of this public hearing was given in all respects as required by law including publishing of a legal notice of the hearing in the Manteca Bulletin on or about June 23, 2022, email notification sent to Public Hearing subscribers on June 23, 2022, and mailed out to property owners located within 300-foot radius from the Central California Greens project site on June 23, 2022. In addition, the meeting agenda was posted at the Council Chambers bulletin board and three (3) other locations accessible to the public and posted to the City's website; and

WHEREAS, the City Council held a duly noticed public hearing on July 11, 2022, to consider the Central California Greens Project pursuant to the Lathrop Municipal Code; and

WHEREAS, the City Council has utilized its own judgement in adopting this Resolution.

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Lathrop hereby make the following findings:

Section 1. Conditional Use Permit Findings. Pursuant to Section 17.112.060(A) of the Lathrop Municipal Code (LMC), the City Council finds as follows:

1. The granting of a use permit for the proposed use is necessary for the preservation and enjoyment of a substantial property right.

Pursuant to Chapter 17.18, Cannabis Activities, in the LMC, Cannabis Dispensary is a Permitted Use upon Approval of a Conditional Use Permit. The proposed project will occupy an approximately 2,000 square foot tenant space to be used as a retail cannabis business and delivery facility within an existing building on a 0.83-acre site. The Cannabis Dispensary is also required to adhere to the provisions in Chapter 5.26, Commercial Cannabis Regulations.

2. The location of the proposed use is consistent with the objectives of the zoning code and the purpose of the district in which the site is located.

As noted above, the proposed use is consistent with Chapter 17.18, Cannabis Activities in the LMC, where the use "Cannabis Dispensary" is a Permitted Use upon Approval of a Conditional Use Permit. The property is located within the CH, Highway Commercial Zoning District and development of the multi-tenant retail/office building was approved by Planning Commission on April 20, 2007. The proposed use would occupy an existing tenant space (Suite 103) in the building. Furthermore, on- and off-site improvements are complete, including but not limited to paving, lighting, landscaping, off-street parking, and curb, gutter and sidewalk. As such, the location of the proposed use is consistent with the Zoning Code and the purpose of the District in which it is located. As required by State law, the cannabis retail dispensary project site is located outside of the required 600-foot buffer area from sensitive uses (e.g., daycares, schools, and youth facilities). In addition, the project site is located outside of the 1,000-foot buffer, measured from the centerline of the street, from Spartan Way and Lathrop Road and Golden Valley Parkway, as required by Section 5.26.080, Location and minimum proximity requirements, in the LMC.

3. The proposed use will comply with each of the applicable provisions of Chapter 17.112 of the LMC.

The proposed use complies with the applicable provisions in Chapter 17.112, including Conditions of Approval necessary to protect the public health, safety and general welfare.

Additionally, the City has reviewed the applicant's Business Plan which includes provisions for security, consistency with applicable State law, odor mitigation, hours of operation, operation protocols, and delivery procedures. The Conditions of Approval address Planning, Building, Public Works and Police and Fire Department requirements.

Section 2. The City Council finds that the proposed Central California Greens Cannabis Dispensary is consistent with the Freeway Commercial land use goals and policies in the General Plan. The proposed use complies with all applicable provisions and standards in the Highway Commercial Zoning District.

Section 3. The City Council finds that the requirements and conditions of this resolution are reasonable in preserving, protecting, providing for, and fostering the health, safety, and welfare of the citizenry in general, and persons who work in or visit the development in particular.

Section 4. The City Council finds that the proposed Conditional Use Permit is exempt according to California Environmental Quality Act (CEQA) Article 19 § 15301 Class 1 "Existing Facilities". The proposed project would operate a cannabis dispensary in an existing multi-tenant retail building on S. Harlan Road. The proposed project is located within an existing facility and will involve tenant improvements. Site improvements such as paving, lighting, landscaping, off-street parking and curb, gutter, and sidewalk are existing.

BE IT FURTHER RESOLVED that the City Council of the City of Lathrop based on substantial evidence in the administrative record of proceedings, its above findings, including the staff report and associated attachments, and pursuant to its independent review and consideration, does hereby approve Conditional Use Permit No. 22-58, subject to the Conditions of Approval listed as Attachment #3 of the City Council Staff Report, incorporated by reference herein.

The foregoing resolution was passed and adopted this 11th day of July 2022 by the following vote of the City Council, to wit:

AYES:

NOES:

ABSTAIN:

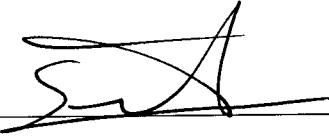
ABSENT:

Sonny Dhaliwal, Mayor

ATTEST:

Teresa Vargas, City Clerk

APPROVED AS TO FORM:



Salvador Navarrete, City Attorney

ORDINANCE NO. 22-

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF LATHROP APPROVING THE DEVELOPMENT AGREEMENT BETWEEN THE CITY OF LATHROP AND CENTRAL CALIFORNIA GREENS, INC. (DA-22-81)

WHEREAS, the City of Lathrop City Council held a duly noticed public hearing to consider the Development Agreement between the City of Lathrop and Central California Greens, Inc. pursuant to the Lathrop Municipal Code; and

WHEREAS, the request is for a Conditional Use Permit and Development Agreement to occupy an approximately 2,000 square foot tenant space for a retail cannabis dispensary and delivery facility within an existing multi-tenant building (High 5 Plaza) on a 0.83-acre parcel on S. Harlan Road; and

WHEREAS, the project is located at 16925 S. Harlan Road, Suite 103 (APN: 198-210-10); and

WHEREAS, Central California Greens, Inc. a California corporation, have applied for approval of a Development Agreement; and

WHEREAS, California Government Code Section 65864 et seq. authorizes any city, county, or city and county to enter into an agreement for the development of real property within its jurisdiction; and

WHEREAS, the proposed Development Agreement has been reviewed by City staff and City Attorney, and who have recommended City Council review and approve the Development Agreement as attached and incorporated in the City Council Staff Report as Attachment "6"; and

WHEREAS, the proposed Development Agreement is exempt according to California Environmental Quality Act (CEQA) Article 19 § 15301 Class 1 "Existing Facilities". The proposed project would operate a cannabis dispensary in an existing multi-tenant retail building on S. Harlan Road. The proposed project is located within an existing facility and will involve tenant improvements. Site improvements such as paving, lighting, landscaping, off-street parking and curb, gutter, and sidewalk are fully developed; and

WHEREAS, proper notice of this public meeting was given in all respects as required by law including the publishing of a legal notice of the hearing in the Manteca Bulletin on or about June 23, 2022, email notification sent to Public Hearing subscribers on June 23, 2022, and mailed out to property owners located within 300-foot radius from the Central California Greens project site on June 23, 2022. In addition, the meeting agenda was posted at the Council Chambers bulletin board and three (3) other locations accessible to the public and posted to the City's website; and

WHEREAS, the City of Lathrop Planning Commission held a duly noticed public hearing at a regular meeting on June 15, 2022, at which they adopted PC Resolution No. 21-5 finding consistency with the Lathrop General Plan and recommending the City Council approve the Development Agreement between the City of Lathrop and Central California Greens, Inc.; and

WHEREAS, the City Council has reviewed all written evidence and oral testimony presented to date.

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Lathrop finds that the text of the Development Agreement is consistent with the Lathrop General Plan as amended, since there is no resultant change in zoning, land use standards, or other similar regulations, and that the Development Agreement is exempt according to the California Environmental Quality Act because:

- a. The proposed Development Agreement involves organizational and financial matters that have no potential for direct or indirect physical effect on the environments.
- b. The proposed Development Agreement is exempt according to CEQA Guidelines Article 19 § 15301 Class 1 "Existing Facilities". The proposed project would operate a cannabis dispensary and delivery facility in an existing multi-tenant building on S. Harlan Road. The proposed project is located within an existing facility and will involve tenant improvements. Site improvements such as paving, lighting, landscaping, off-street parking, curb, gutter and sidewalk are fully improved.
- c. The proposed Development Agreement would not alter the physical nature of the Project Site or its potential environmental impacts.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF LATHROP DOES HEREBY ORDAIN AS FOLLOWS:

Section 1. This Ordinance incorporates, and by this reference makes a part hereof, that certain Development Agreement, as shown in Attachment 6 of the City Council Staff Report, relative to the Central California Greens Project.

Section 2. Based on the findings set forth in this Ordinance, and evidence in the Staff Report, the City Council hereby adopts the Ordinance for the proposed Development Agreement. This document shall be substantially in the form on file with the City Clerk.

Section 3. By Adoption Resolution No. 21-4923 based on substantial evidence in the record, City Council, acting as the land use agency, adopted Adequate Progress Findings toward providing a 200-year Urban Level of Flood Protection in the Mossdale Tract Area by the year 2028, based upon the 2021 Annual Adequate Progress Report Update.

Section 4. This Ordinance is not intended to and shall not be construed or given effect in a manner that imposes upon the city or any officer or employee thereof a mandatory duty to care toward persons and property within or without the city so as to provide a basis of civil liability for damages, except as otherwise imposed by law.

Section 5. Severability. If any section, subsequent subdivision, paragraph, sentence, clause or phrase of this Ordinance is for any reason held to be unconstitutional or otherwise invalid, such a decision shall not affect the validity of the remaining portions of this Ordinance. The City Council hereby declares that it would have passed each section, subsection, subdivision, paragraph, sentence, clause or phrase of this Ordinance irrespective of the unconstitutionality or invalidity of any section, subsection, subdivision, paragraph, sentence, clause or phrase.

Section 6. Effective Date. This Ordinance shall take legal effect 30 days from and after the date of its passage.

Section 7. Publication. Within fifteen days of the adoption of this Ordinance, the City Clerk shall cause a copy of this Ordinance to be published in full accordance with Section 36933 of the Government Code.

THIS ORDINANCE was regularly introduced at a meeting of the City Council of the City of Lathrop on the 11th day of July 2022, and was PASSED AND ADOPTED at a regular meeting of the City Council of the City of Lathrop on _____, by the following vote:

AYES:

NOES:

ABSTAIN:


ABSENT:

Sonny Dhaliwal, Mayor

ATTEST:

Teresa Vargas, City Clerk

APPROVED AS TO FORM:



Salvador Navarrete, City Attorney

Community Development Department – Planning Division

Consolidated Conditions of Approval

June 15, 2022

Project Name: Central California Greens
File Number: Conditional Use Permit No. CUP-22-58 and
Development Agreement No. DA-22-81
Project Address: 16925 S. Harlan Road, Suite 103 (APN: 198-210-10)

The following comments and conditions of approval are based on the application and diagrams submitted May 25, 2022. These conditions shall be incorporated into the final construction and operations plans of the project. It is important to note that this list of conditions is not intended to be an all-inclusive listing of City regulations, and that additional conditions may result from the applicant's revisions in the process of satisfying the conditions.

Any change to the operation of the business including but not limited to: expansion of the use, hours of operation, square footage of the facility, etc. shall require amendment of this Conditional Use Permit, as determined by the Community Development Director. The City of Lathrop may conduct annual and or spot inspections to ensure that required site improvements and conditions are being complied with and maintained.

PLANNING

Approval of this Conditional Use Permit (CUP) authorizes operation of a retail cannabis dispensary and delivery facility in an approximately 2,000 square foot tenant space of the first floor of the High 5 Plaza Building located at 16925 South Harlan Road. The site contains approximately 0.83-acres, and is fully developed with existing off-street parking, paving, landscaping, and lighting.

CEQA Determination

Categorically Exempt According to the California Environmental Quality Act (CEQA) Article 19 § 15301 Class 1 "Existing Facilities". The proposed project includes a Conditional Use Permit and Development Agreement to operate a cannabis dispensary on the 1st floor of the High 5 Plaza, an existing multi-tenant building on a 0.83-acre parcel on Harlan Road. The proposed project is located within an existing facility and will involve tenant improvements. The site is fully developed with existing off-street parking, paving, landscaping, and lighting.

1. Applicant's operations must comply with all applicable laws and regulations. Failure to comply with applicable laws or regulations is a violation of this CUP and constitutes grounds for revocation of the CUP.
2. This CUP shall not be effective until the associated Development Agreement is approved and in effect.
3. Applicant shall notify the City in writing within 10 days of any change in licensure status with the California Bureau of Cannabis Control.

4. The retail cannabis dispensary and delivery facility shall operate in compliance with Chapter 5.26, *Commercial Cannabis Regulations* of the Lathrop Municipal Code (LMC).
5. Appropriate signage, pursuant to LMC Section 5.26.090, *Cannabis dispensaries* shall be posted at the site.
6. The retail cannabis dispensary and delivery facility shall maintain operations consistent with the Security Plan on file with the City.
7. The applicant shall provide an Employee Roster to the Lathrop Police Department pursuant to LMC Section 5.26.130, *Employees*. The Employee Roster shall contain information and shall be updated as deemed appropriate by the Chief of Police.
8. Operation of the cannabis retail dispensary and delivery facility shall be consistent with the Business Plan submitted on May 25, 2022. The Business Plan is incorporated herein by reference as a Condition of Approval (enclosed).
9. Indoor or Outdoor Live music and entertainment, or use of amplified speakers for advertising, entertainment or promotions is not permitted by this CUP. Events of this type would require separate application, review, and approval from the City prior to each and every event.
10. These Conditions of Approval shall be noted on the construction drawings filed for any building permit.
11. The applicant shall submit appropriate Tenant Improvement plans to the Building Department for plan check and building permit. Proposed improvements to the tenant space shall be reviewed and approved by the city for compliance with the business and security plans, and other modifications to the building required to comply with the conditions of approval. Any significant modification to the approved plan is subject to review and approval by the Community Development Director.
12. The entire site including landscaping areas shall be maintained in a healthy, weed free condition.
13. Any building or parking area illumination including security lighting, shall be arranged to direct light and glare away from adjoining properties.
14. No signs are approved by this project other than the interior signs required pursuant to Chapter 5.26, *Commercial Cannabis Regulations*. A Sign Permit for exterior signs shall be submitted to the Planning Division and Building Departments for review and approval prior to installation. All signage must be in accordance with High Five Plaza Master Sign Program No. 08-70 and Chapter 17.84 of the LMC.
15. Bicycle parking shall be installed consistent with Chapter 17.76.120 of the LMC.
16. The Conditional Use Permit shall expire thirty-six (36) months from the date of approval unless a time extension is granted consistent with the policies and procedure of Section 17.112.090 of the LMC.

BUILDING

1. All construction shall comply with the most recent adopted City and State building codes:

2019 California Building Code	2019 California Plumbing Code
2019 California Residential Code	2019 California Fire Code
2019 California Electrical Code	2019 California Green Code
2019 California Mechanical Code	

2. Special Inspections – As indicated by California Building Code Section 1704, the owner shall employ one or more special inspectors who shall provide special inspections when required by CBC section 1704. Please contact the Building Division at time of plan submittal to obtain application for special inspections.
3. The Title Sheet of the plans shall include:

Occupancy Group	Type of Construction
Occupant Load	Height of Building
Description of Use	Floor area of building(s) and/or occupancy group
4. School impact fees shall be paid prior to permit issuance, if applicable.
5. Dimensioned building setbacks and property lines, street centerlines and between buildings or other structures shall be designed on plot plan.
6. All property lines and easements must be shown on plot plan. A statement that such lines and easements are shown is required.
7. The project design will conform with energy conservation measures articulated in Title 24 of the California Code of Regulations and address measures to reduce energy consumption such as flow restrictors for toilets, low consumptions light fixtures, and insulation and shall use to the extent feasible draught landscaping.
8. A design professional will be required at time of construction drawings, to prepare plans for proposed improvements per the Business and Professions' Code.
9. Public and private site improvements shall be designed in accordance with the Americans with Disabilities Act and Chapter 11B of the California Building Code. Site plan shall include a site accessibility plan identifying exterior routes of travel and detailing running slope, cross slope, width, pedestrian ramp, curb ramps, handrails, signage and truncated domes. Path of travel shall be provided from the public right of way and accessible parking to building. The design professional shall ensure that the site accessibility plan is compliance with the latest Federal and State regulations.
10. A site accessibility plan shall be required as the attached policy from the link below. https://www.ci.lathrop.ca.us/sites/default/files/fileattachments/building_division/page/1651/site_accessibility_plan_requirements_3-17-20.pdf

LATHROP-MANTECA FIRE DISTRICT (LMFD)

1. The project must conform to the appropriate edition of the California Fire Code (currently the 2019 edition) and all related standards.
2. Permits shall be obtained from the fire code official. Permit(s) and fees, shall be paid prior to issuance of any and/or all permits. Issued permits shall be kept on the premises designated therein at all times and shall be readily available for inspection by the fire code official. (Permits are to be renewed on an annual basis).
3. Fire Department Development Fees for all new buildings must be paid in accordance with the City of Lathrop's Ordinance and Resolutions adopting the fee schedule.

4. Depending on proposed Occupancy Type & fire area occupant load, Fire Sprinklers may be required. In the case where fire sprinklers are required, Tenant/Occupant/Owner shall have the responsibility to ensure that the correct fire suppression system is added/modified/tested and accepted by the (AHJ) Fire District. Fire suppression system plans shall be modified under separate fire permit and shall be submitted by a licensed fire contractor, to the (AHJ) Fire District for review and approval prior to modification. Deferred submittal accepted.
5. Approved fire alarm systems shall be installed in accordance with 2019 CFC §907.2 and NFPA 72
6. Where a portion of the facility or building hereafter constructed or moved into or within the jurisdiction is more than 400 feet (122 m) from a hydrant on a fire apparatus access road, as measured by an approved route around the exterior of the facility or building, on-site fire hydrants and mains shall be provided where required by the fire code official.
7. An approved water supply for fire protection, either temporary or permanent, shall be made available prior to commencing construction beyond the foundation stage, or as soon as combustible material arrives on the site.
8. Approved vehicle access for firefighting shall be provided to all construction or demolition sites. Vehicle access shall be provided to within 100 feet (30 480 mm) of temporary or permanent fire department connections. Vehicle access shall be provided by either temporary or permanent roads, capable of supporting vehicle loading under all weather conditions. Vehicle access shall be maintained until permanent fire apparatus access roads are available.
9. The Fire Department Fire Access Roads shall meet the requirements established by the San Joaquin County Fire Chief's Association.
10. Where access to or within a structure or an area is restricted because of secured openings or where immediate access is necessary for life-saving or fire-fighting purposes, a key box is required to be installed in an approved location. The key box shall be of an approved type and shall contain keys to gain necessary access as required by the fire code official.
11. Approved automatic sprinkler systems shall be provided as required in 2019 California Fire Code §903.2. If required, Tenant/Occupant/Owner shall have the responsibility to ensure that the correct fire suppression system is added/modified/tested and accepted by the (AHJ) Fire District. Fire suppression system plans shall be modified under separate fire permit and shall be submitted by a licensed contractor, to the (AHJ) Fire District for review and approval prior to modification. Deferred submittal accepted.
12. Other fire & life safety requirements may be required at time of building plan review.
13. Final approval is subject to field inspections. Minimum 48 hour notice required prior to any life-safety fire inspections. Other conditions may apply at time of inspections and are subject to correction.

LATHROP POLICE DEPARTMENT (LPD)

1. Applicant shall paint the address on the roof top for each individual building. The numbers shall be at least 3 feet tall, 2 feet wide, 9 inches apart, with 6-inch brush stroke with a color that contrast the roof top, top of numbers/letters should point north.
2. Where access to or within a structure or an area is restricted because of secured openings or where immediate access is necessary for law enforcement purposes, a key box is required to be installed in an approved location.

3. Install security camera system in compliance with Section 5 of the Business Plan.
4. Install dedicated exterior lighting in compliance with Section 4 of the Business Plan.
5. Landscaping shall conform to standard CPTED measurements:
 - a. Maintain natural visible surveillance to building from parking lot and street.
 - b. Plants taller than 8 feet shall be trimmed up 4 feet from ground.
 - c. Plants under 8 feet shall be trimmed to allow ground level surveillance.

ADMINISTRATIVE SERVICES

1. By exercising this approval, the applicant hereby agrees to indemnify, hold harmless and defend the City, its officers, agents, elected and appointed officials, and employees, from any and all liability or claims that may be brought against the City arising out of its approval of this Conditional Use Permit and Development Agreement to the fullest extent permitted by law.

ATTACHMENT " 3a "

Central California Greens
Business Plan

Required Submittal Item #3

Business Plan

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A.1 Owners Experience

Corey Travis

Holding a B.S. in Business Administration, Mr. Travis has been involved in the *regulated* cannabis industry for the past 10 years. During that time, he has grown from running one small store in the City of Sacramento, to Director of Compliance and Operations for several high-volume retail and production-based companies across the State. Mr. Travis's substantial engagement in the industry during its early stages of development resulted in the formation of key relationships within the space, as well as with its regulators.

With his home base in Sacramento, CA, the birthplace of California's commercial cannabis industry, Mr. Travis was able to develop real world experience running retail cannabis stores as an early-stage licensee. That experience has since translated to Travis's implementation of industry best practices as multi-state awardee of licenses, both as a principal, and operator, many times over.

Mr. Travis has continued to maintain an active presence within the industry, and his community. As both an applicant and operator, Mr. Travis has been responsible for ensuring his businesses deliver on the commitments they make to their communities, their customers, and their business partners.

In order to maintain successful expansion within the evolving regulated cannabis industry, Mr. Travis has had to develop a keen understanding of the changing regulatory and compliance aspects of the business. Director of CannaLicensed Consultants, Travis evaluates local operating ordinances and trending changes in the State regulatory text to develop proper standard operating procedure manuals, and systems of best practice for cannabis licensees. Travis understands that compliance is a key component to maintaining proper licensure, and has a dedicated team who ensure product is safe, tested, and distributed in accordance with applicable regulations.

Mr. Travis is familiar with State Track and trace inventory systems and has written standard operating procedures (SOP)'s that place high priority on monitoring for non-diversion. He believes in strict oversight over the chain of custody, and ensures that businesses properly report their cannabis purchases and sales in accordance with State law.

With such a tremendous increase in the competitiveness and expense of entering the marketplace, it's more important than ever to distinguish paper thin applicants from business owners who can deliver tax revenue to their regulators and profit to their investors. Mr. Travis continues to remain intimately involved in a number of commercially successful cannabis businesses across several well-regulated jurisdictions to meet that standard of review.

In anticipation of pending regulatory changes, and broadened access to an increasing customer base, Mr. Travis believes it prudent to continue pursuit of the first mover advantage in new State and Local markets, while developing the infrastructure, branding, and production sides of the industry. He believes a successful portfolio of cannabis interests include participation at multiple levels of the value chain.

The following sites were entitled by Mr. Travis as the applicant and/or operator, via public hearing, and remain in good standing with their respective governing authorities. His knowledge of proprietary business systems, community action, and public policy yielded successful results in an extremely competitive process.

- Two Rivers, Sacramento, CA *Opened 07/11*
- Green Solutions, Sacramento, CA *Opened 08/09*
- Green Door Metro, Sacramento, CA *Opened 02/15*
- Central California Greens, Sacramento, CA *Opened 04/15*
- Tahoe Hydroponics Company, Carson City, NV *Opened 07/15*
- Joy of Life Wellness Center, Palm Springs, CA *Opened 10/16*
- Zen Garden Wellness, Stockton, CA *Opened 08/18*



Anthony “Romeo” Ussery

Anthony Ussery is the co-founder and president of Alpha Zeta Logistix and Verve Last Mile , two full scale logistics firms that primarily operate in the San Francisco Bay Area . These firms have a combined workforce comprised of over 250 employees from various ethnicities and backgrounds. He has been featured as one of the 30 under 30 young African American entrepreneurs in the state of California for his work with growing successful logistics firms that employs many minorities.

He prides himself on a commitment of being a truly equal opportunity employer. The workforce he employs is the backbone and cornerstone of his business. In addition to the workforce he along with his Partner Donald Jimenez own \$8.6 million in assets including 127 vehicles in their fleet.

Before devoting his work full time to his firms, Anthony Ussery served as Regional Operations Manager for Synctruck , a national logistics firm. He lead a team of over 500 employees in the California region , operating at high levels across the board in Delivery Success , Employee Retention and Reliability.

Ussery is obsessed with leveling the playing. In 2020 he started on a journey helping other centered around the vision that small businesses should be able to thrive as much as big business. Since then he has invested time effort and resources in fourteen other entrepreneurs businesses that he

has assisted in scaling to mid six figures. He has also donated and volunteered at many charitable organizations which align with his mission to directly impact the lives of his community including St. Jude Hospital, Silicon Valley Community Foundation, and About My Father's Business just to name a few.

In the future Anthony Ussery hopes to create two foundations of his own. One to help solve the California homelessness crisis by providing comprehensive assistance to those living in this condition to receive an education and provide housing. The other would provide grants to young business owners, looking to do start up businesses and requiring them to gain hands-on experience with veteran entrepreneurs.

Donald Jiminez

Donald Jimenez is a San Joaquin native; and a 1st generation college graduate from the University of California Davis. Before entrepreneurship, Jimenez began as a Project Manager for a start up in Silicon Valley Synctruck LLC. Soon turning this entity into a national logistics brand, with moving delivery vehicles in California, Texas, Utah, Reno, and New Jersey. Donald's strength was employee relations due to diversity connections, and maintaining retention.

Professionally, Donald Jimenez is chief officer of operations for two LLC's Alpha Zeta Logistix and Verve Last Mile. Both businesses cover ground between the Peninsula of San Francisco and East Bay territory's. His firms proudly deliver to on average of 17,500 customers daily across these communities. Only possible through maintaining a workforce of 250 employees on payroll. In addition to have 127 vehicles readily available for road departure. Donald's urban roots with entrepreneurial gifts have been instrumental to creating these entities that now produce 11M in annual revenue.

Aside from financial success, Jimenez's pure joy is in Lathrop as a home owner in the River islands community. This is where he has made the decision to raise his family composed of his wife and two daughters. Jimenez shares the vision for Lathrop as a thriving community full of development and good promise to its residents.

Ownership Team Involvement:

The Ownership team will maintain a hands on approach with the business, with all owners serving as managing partners of the business, handling day-to-day operations such as procurement of the menu, safety, marketing, operations, as well as the executive duties on the Board, guiding the Company. The owners are local, and live / work in Lathrop- this will ensure a productive partnership between the City and the Dispensary.

Compliance with Lathrop Municipal Code:

In order to ensure compliance with the Lathrop municipal code, the Company has hired a compliance officer to monitor any proposed changes to the code that may affect the business, as well as conduct audits to ensure ongoing operations remain in sync with the ordinance.

A.2 Finances

Central California Greens financial projections are conservatively based on first-hand knowledge of multiple current licensed commercial cannabis enterprises as well as published industry statistics regarding market share, consumer spending, and demographic trends across the State.

A.2.1. Proof of Capitalization

Central California Greens is well capitalized with a total of nearly \$1M in committed capital. The financial backing for Central California Greens will first come directly from the Company’s owners. Ownership funds of \$450,000 are readily available to build-out the facility, make initial hires, develop a customer base and procure inventory. Additional private loans have been secured with a promissory note for up to and additional \$500,000 as needed. Given our sufficient cash reserves, we have the ability to cover additional costs as necessary given the uncertain nature of construction costs and timelines.

FOUNDING CAPITAL	Capital \$
Anthony Ussery	\$200,000
Corey Travis	\$250,000
SUBTOTAL	\$450,000
LOANS	
Central California Greens Corporate	\$500,000
GRAND TOTAL	\$950,000

NOTE: Documentary evidence for capitalization is attached.

A.2.2 Pro-Forma (5 Years)

Based on estimated costs of start-up, operating costs, and costs of goods sold, Central California Greens anticipates recouping its investment within three years of operation with a 3 YR net after tax profit of over \$1,500,000 and thereafter averaging \$1-\$2M per year by which it can then

ramp up staff wages and benefit packages, and make more substantial contributions to the Community Benefits Programs outlined below.

Similar to other California adult-use cannabis dispensaries, we expect cost of goods sold for our retail and delivery business lines to be equal to approximately fifty eight percent (58%) of our respective gross revenues. Other costs of goods including supplies and materials, and vehicle fuel/maintenance charges will result in gross profit margins ranging from thirty-eight percent (38%) to forty-five percent (45%) through the first five (5) years.

	Projected Income Statement				
	Year 1	Year 2	Year 3	Year 4	Year 5
Total Revenue	3,166,620	6,333,240	9,499,860	11,874,825	13,656,049
COGS	1,868,306	3,736,612	5,604,917	7,006,147	8,057,069
Gross Profit	1,298,314	2,596,628	3,894,943	4,868,678	5,598,980
Lease Payment	84,000	86,520	89,116	91,789	94,543
Marketing	195,000	204,750	214,988	225,737	237,024
Insurance	21,600	24,840	43,840	43,840	43,840
Utilities	48,000	48,000	48,000	48,000	48,000
Supplies	30,000	189,997	284,996	356,245	409,681
Wages / Salaries	407,412	419,634	432,223	445,190	445,190
Payroll Withholding	36,667	36,667	36,667	36,667	36,667
Alarm/Internet	30,000	30,000	30,000	30,000	30,000
Security	262,800	262,800	262,800	262,800	262,800
Legal / Lobby	7,000	7,000	7,000	7,000	7,000
Operations	112,248	117,860	123,753	129,941	136,438
Permit (City/State)	101,000	101,000	101,000	101,000	101,000
Est. Local Taxes	158,331	316,662	316,662	316,662	316,662
EBITDA Net Profit / (Loss)	(37,413)	1,067,559	2,220,560	3,090,469	3,746,797
EBITDA %	-3470.2%	243.2%	175.4%	157.5%	149.4%

Year 1	Year 2	Year 3	Year 4	Year 5
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(360,000)				
(37,413)	1,067,559	2,220,560	3,090,469	3,746,797
(397,413)	1,067,559	2,220,560	3,090,469	3,746,797
(229,868)	(501,230)	(772,554)	(975,677)	(1,129,041)
950,000	322,719	1,891,509	4,884,624	8,950,771
322,719	1,891,509	4,884,624	8,950,771	13,826,608

A.2.3 Operating Budget

Central California Greens’s initial funding resources will originate from capital contributions comprised of approximately \$950,000 of cash from the owners & financiers. The \$950,000 of cash will be allocated across the numerous costs outlined in charts below, which includes: (i) Real Estate Tenant Improvements for the store, (ii) two (2) delivery vehicles with lockbox systems, (iii) startup inventory, (iv) startup expenses until steady state of operations, (v) the first three (3) months of operating expenses, (vi) additional cash reserves.

A.2.4. Construction Schedule

The following Construction Budget and Schedule for our buildout have been provided by our General Contractor. The proposed site is within an existing building, and has the ability to be open within 6 months within issuance of an operating permit.

A.2.4.1 Construction Budget

We expect completion of the entire entitlement and rehabilitation of the new cannabis dispensary within 6 months. Due to the prime location of the dispensary, we do not expect the need for any ramp-up period during our initial months of operations.

Capital Expenditures		
POS Equipment	\$ 25,000	4.2%
Support Equipment	\$ -	0.0%
General Fit-Out Expenses	\$200,000	33.3%

Central California Greens

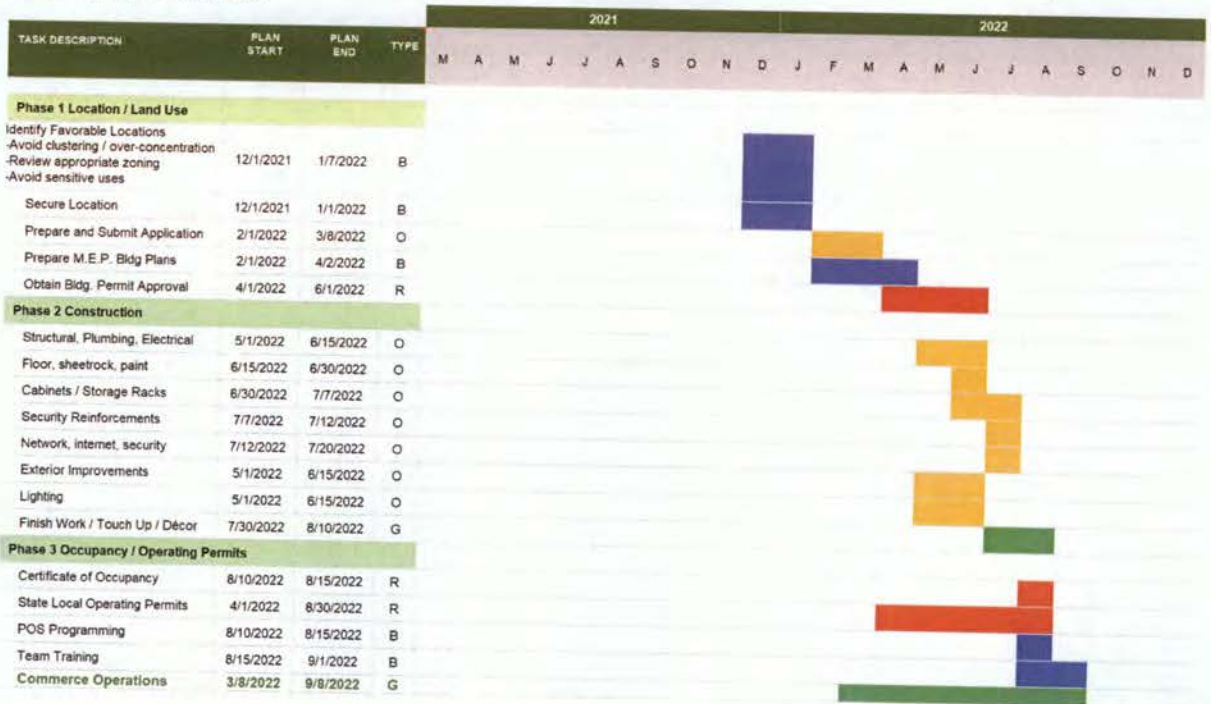
Delivery Vehicle	\$ 55,000	
Office Furniture & Equip	\$ 15,000	2.5%
Incidentals / Pre-Launch Labor	\$ 15,000	2.5%
Soft Costs	\$ 20,000	3.3%
Contingency	\$ 30,000	5.0%
Working Capital	<u>\$240,000</u>	40.0%
Total Capital Expenditures	<u><u>\$600,000</u></u>	

A.2.4.2 Construction Schedule

Subsequent to full review of Central California Greens building plans and considering the City’s permitting process, our General Contractor has provided us with the conservative timeline below. Because many of these activities will occur simultaneously, we anticipate operations commencing a total of 6 months from submission.

PROJECT SCHEDULE

Central California Greens, Inc.



We anticipate our Grand Opening approximately six (6) months after notification of selection. This period of time allows for the subsequent submission of applications for our Conditional Use Permit and negotiation of other required permits as may be required by the City. Preliminary designs and plans, some of which are included herein under our site plans have already been completed to minimize future delays. In case of unforeseen delays, we are sufficiently capitalized with capital reserves to carry our operations for several additional months and longer with slight alterations to immediate plans.

We are aware of the time needed to obtain building permits and other City approvals, along with an expected review by the BCC for a State license estimated at approximately three (3) months. Our intent will be to handle as many of the permit/license applications concurrently to cut down on time until operations, as the sooner we can operate the quicker we can start serving our community and contributing to the local economy.

The construction timeline for the actual build-out is expected to take three to four months, which will be initiated as soon as permits are approved by the City. After discussions with local City general contractors, we are confident that, although aggressive, with the right planning this schedule of construction is manageable. In case of unforeseen delays, we are sufficiently capitalized with capital reserves to

carry our operations for several additional months and longer with slight alterations to immediate plans.

A.3 Daily Operations

A.3.1 Statement of Operations

Central California Greens, Inc., a California C-Corporation, dba. (“Central California Greens”, “Applicant”, or “Company”), will establish and operate a Commercial Cannabis Storefront Retailer with Delivery that, will engage in delivery at 16925 S Harlan Road, Lathrop, CA 95330 (the “Facility”). At a high-level overview, Central California Greens will conduct the following activities as part of its cannabis dispensary operations:

- A. Procurement of finished, i.e. final form, cannabis and cannabis products (together referred to herein as “cannabis goods”) from licensed distributors with a focus-on sourcing and featuring products cultivated and manufactured in Sacramento, San Joaquin, and/or nearby areas;
- B. Store and stage with proper security features finished cannabis goods prior to retail sale; and
- C. Offer a specifically curated menu of finished cannabis goods for retail sale to qualified patients over the age of eighteen (18), their primary caregivers, and customers over the age of twenty-one (21) (collectively, “Customers”) at the Facility by operating as a cannabis Retailer Storefront.
- D. Offer finished cannabis goods for retail sale to Customers via delivery vehicles by operating as a cannabis retail storefront with delivery operations.
- E. Adopt and implement Best Practices from the cannabis industry Standard Operating Procedures. (For an example, see (SOP) “Cash Handling Policy and Procedures” attached herein.)

A.3.2 Opening and Closing Procedures

I. Dispensary Daily Operating Schedule

On days in which the Dispensary is open for operations, staff will operate the Dispensary pursuant to the following daily regular schedule:

- A. Morning-shift personnel open the Facility for non-public operations at 7:00 a.m.

- B. From 7:00 a.m. to 8:00 a.m., morning-shift personnel stage cannabis goods for display and ultimate retail sale.
- C. Morning-shift Dispensary personnel open the Dispensary for public operations at 8:00 a.m.
- D. From 8:00 a.m. to 9:00 p.m., the Facility is open to the public and Customers may engage in the retail purchase of cannabis goods.
- E. Evening-shift Dispensary personnel close the Dispensary and customer delivery service for non-public operations at 9:00 p.m.
- F. From 9:00 p.m. to 10:00 p.m., evening-shift personnel finalize and log transactions from the day in accordance with the Applicant's record-keeping policies. A visual inspection is conducted for all cannabis remaining on display. If any discrepancies are found it will trigger an audit and if needed, a full inventory reconciliation.

II. Opening Procedures (Managers and Team Leads)

Activities in this section apply only to Managers and Team Leads. The opening procedures in this section begin no later than one (1) hour before store opening.

Guard service to be on site to pre-screen premises 30 minutes in advance of scheduled arrival time of opening manager to deter/prevent robberies at opening of business.

Opening manager to drive perimeter of business looking for unusual circumstances and confirming presence and welfare of guard(s).

- A. Enter through the rear delivery entrance
 - Disable alarm. If found in disabled condition, retreat to position of safety and have guard clear interior of any hazards. Investigation into alarm failure is triggered.
 - Turn on lights
 - Put on ID badge.
 - Employees starting the shift can come in through either the front entrance or through the rear entrance (those who park in the back lot). Security will confirm employee identity and allow employees through lobby. Ordinance requires door to be secured at all times, even during business hours. Guard will buzz staff in, verify they are scheduled, and issue their employee ID from the staff ID safe in the reception area.
 - Unlock front door just prior to opening.
- B. Turn on the equipment at each POS register that is starting the shift:
 - Tablet (screen).
 - Scanner (wait for confirmatory beep)

IV. Opening (Budtenders, Security and Intake)

Activities in this section apply to the rest of the crew (not Managers and Team Leads).

- A. Enter through the front entrance.

- B. Put on ID badge provided by Security; badges will be stored in the Reception Safe where each night the manager places badges for the next day's scheduled staff.
- C. Pick up intercom headset, as applicable
- D. Pick up walkie talkie/radio. Radios to be carried by Security, on duty manager, retail shift leads, reception staff, and delivery drivers.

IV. Daily Inventory Staging for Sales Floor

A. Inventory Manager to open limited access Secured Product Storage area and move daily cannabis products to Internal Transfer Area

B. Budtenders to be assigned certain products from Internal Transfer Area to sales floor showcases and storage areas behind showcases to meet daily sales requirements

V. Opening: Cash Count

A. Manager retrieves cash drawers from vault and works with Budtenders in Internal Transfer Area to ensure each register has starting balance of \$263.00 that Budtender shall be responsible for during their shift.

B. Budtender counts cash total with Manager prior to taking to POS station/register.

VII. End of Day Closing: Last Shift (Budtenders Only)

- A. Budtenders organize their station and replenish bags and receipt papers. They shall also wipe clean the touch-screen monitors.
- B. As directed by the manager on duty, budtenders perform partial inventory reconciliation. See Section A: Business Plan, 5. Inventory Control Procedures.
- C. Return any equipment, badges, and intercom headsets to Security/Reception
- D. When done with all the tasks, budtenders may clock out and leave.
- E. Budtenders should normally leave through the front entrance of the store and are normally escorted by security (unless requested otherwise) for personal safety reasons. Security provides escort to the employee's vehicle.
- F. Team leads and managers stay behind to perform additional tasks as the budtenders disperse.

VIII. Closing: Inventory Count

Activities in this section apply to Budtenders, Team Leads, and Managers.

A. Hard Count (Budtenders, Team Leads)

Budtenders and Team Leads organize the inventory and do a hard count using a notepad.

B. Verification (Team Leads)

- A Team Lead takes the notepad with the count and reconciles it with the live inventory system (the inventory count is only accessible by the Team Leads and Managers).

- If there are discrepancies, the items still in the Secured Product Storage may also be counted.
- If there are still discrepancies between hard count and FLOWHUB inventory count, the Team Lead highlights the items and presents the findings to the Manager.

C. Verification (Manager)

- The manager takes the notepad with the count and reconciles it with the live inventory system (the inventory count is only accessible by the manager).
- The manager may choose to perform another hard re-count of the item.
- The manager can adjust actual count in live inventory.

IX. Closing: Closing Cash Drawers

- A. The last budtender at a particular POS register logs out.
- B. Manager: Turn off the register and print out daily receipt.
- C. The receipt gives the receipt of totals for the entire drawer for the day.
- D. Final register count confirmed by Manager and Budtender in Internal Transfer Area
- E. Manager leaves \$250 in register drawer that is placed in the vault overnight to start next day. Amounts over \$250 are stored within a separate area of vault and scheduled for armored car cash pick up
- F. Empty register left open overnight to show any potential criminal that no funds are available.
- G. Write down the register number on the receipt.
- H. Move to the next POS register and repeat steps.

XI. Closing: Total Count

- A. Manager and respective budtender to re-count the money (using the currency scanner/counter) for all the drawers and compare the total from the currency counter to the actual Daily Total.
- B. Get the batch ticket reflecting the total revenue for the entire day.
- C. The cash for Daily Total is combined into a bag, and secured with a rubber band and placed into vault by Manager along with cash within cash drop safe from daily drops.

D. In FLOWHUB, indicate that the cash has been moved to the main vault, and indicate the day in Notes field. This sends information to accounting, indicating the revenue for the day.

E. The cash bag is transferred into the main vault.

XII. Closing: Ending Shift (Managers and Team Leads)

A. Each manager and team lead complete the End of Day Checklist in FLOWHUB.

1. Login and select PM shift
2. Do not mark “check” on items you did not personally perform (unless the manager verifies that he/she performed the task).
3. End of Shift
4. Reset till, print totals report receipt, and attach to end of shift report
5. Inventory Check
6. Verify nightly inventory count sheet. If there are any corrections, submit a new Inventory Count Sheet.
7. Walkie-Talkies
 - a. Confirm that all walkie-talkies have been returned to the charging station.
 - b. Sign Off
8. Verify & sign off on all daily procedures.
9. Clock Out and ID Badges – clock out and turn in badge to Manager.
10. Manager to review schedule for following day and place ID badges for scheduled staff in the Reception Safe for distribution by Security the following morning. All other badges to be stored in Manager’s office.
11. Employees shall exit through rear delivery entrance while Security monitors doorways and Manager is the last to leave.

B. Manager to ensure all registers are open and empty, all limited access areas are closed and locked, night lights are turned on and security alarm activated. Lock doors.

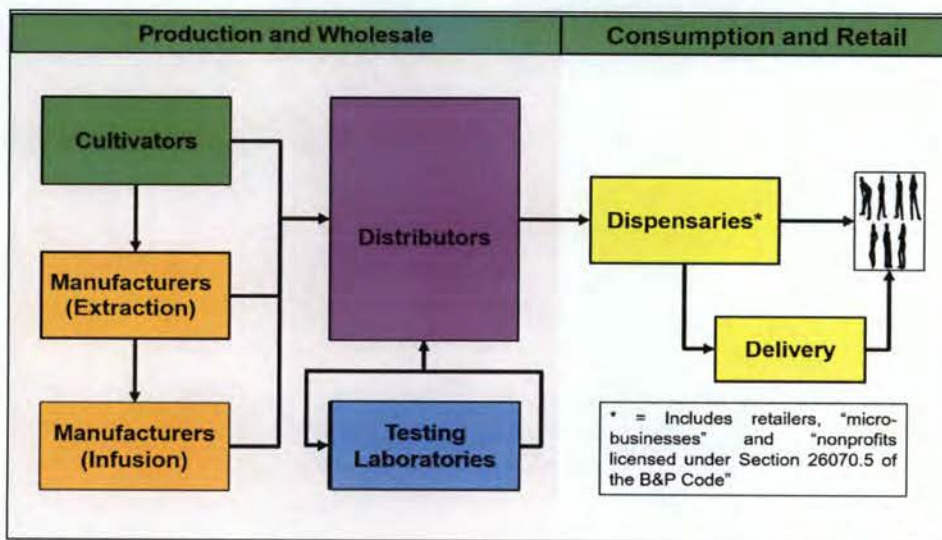
A.3.3 The Applicant’s Position in the State’s Mandated Cannabis Supply Chain

As a cannabis storefront dispensary engaged in the retail sale of cannabis goods and cannabis accessories to Customers, Central California Greens represents the final link in the State of California’s (the “State”) mandated Commercial Cannabis Supply Chain. Pursuant then to the State Cannabis Law, Central California Greens **must** procure all finished cannabis goods at wholesale from licensed distributors, who have already (i) procured the cannabis goods from licensed cultivators and manufacturers; (ii) arranged for the finished cannabis goods to receive a Certificate of Analysis (“COA”) from a testing laboratory that the finished

cannabis goods have passed the testing requirements pursuant to the State Cannabis Law; and (iii) performed quality assurance inspections on the finished cannabis goods. Central California Greens, therefore, will confirm a Distributor’s valid license number and associated shipping manifest with an approved / passed COA prior to accepting products as discussed in the Inventory Control Procedures in Section 5 of this Business Plan.

In furtherance of this, Central California Greens has already obtained written commitments from Licensed Distributors, who are willing to supply product to the retailer for operations. Terp Wholesale, LLC in Sacramento California, is one of these such distributors who is already engaged in supplying San Joaquin County dispensaries.

The State’s Mandated Cannabis Supply Chain



A.3.4 Best Practices / Standard Operating Procedures

Central California Greens shall adopt operational best practices in the form of Standard Operating Procedures across the totality of their operating activities. These industry-standard SOPs include, but are not limited to: Shipping, Receiving and Material Handling, Inventory Control, Destruction of Product, Handling of Damaged Product, Sanitation and Maintenance, Complaint Management, Employee Health and Hygiene, and Equipment Management.

(Please see Sample SOP: Cash Management and Handling)

A.3.4.1 Facility Requirements

The Facility shall be constructed and maintained in a manner that ensures public and employee safety, and encourages sustainability as discussed in the Safety and Security Plans in **Sections C and D**.

Designated Employee Areas

No person may store clothing or other personal effects in any area used for the storage, or preparation for sale, of cannabis goods. Areas designated for employees to eat or drink (*e.g.*, break rooms or conference rooms) shall be located so that cannabis goods are protected from contamination.

Restrooms

There shall be access to restrooms with toilets in the Facility. The number of toilets and ADA accessible facilities provided are in accordance with local building ordinances. Restrooms shall be located in the common area of the building, separated by, self-closing doors that prevent passage of insects, dust, or odors. Restrooms shall be vented to the outside air by means of an open-able screened window, an airshaft, or a light switch-activated exhaust fan, consistent with the requirements of local building codes. As a progressive company, Central California Greens will consider and designate the restrooms as gender-neutral. Access to the restrooms shall be controlled by security personnel.

Facility Equipment Requirements

All utensils, display cases, windows, counters, shelves, tables, refrigeration units, and other equipment or utensils used in the preparation of delivery, sale, and display of cannabis shall be made of nontoxic, corrosion-resistant, nonabsorbent materials, and shall be constructed, installed, and maintained to be easily cleaned.

Cannabis Storage

Central California Greens shall store all cannabis in areas of the Facility that are (i) completely enclosed and designed to permit control of temperature and humidity and prevent the entry of environmental contaminants such as smoke and dust (ii) within refrigerated safes or vaults where necessary that are bolted to the floor or structure of the Facility and (iii) are only accessible by authorized personnel through key card, biometric or other similar limited access mechanism.

Facility Security Requirements

The Applicant shall implement security measures reasonably designed to prevent unauthorized entrance into areas containing cannabis goods and theft of cannabis goods from the Facility. Central California Greens's security measures are contained in the Security Plan found in Section D. Please note our use of a contact-free screening lobby protecting staff from those as yet unidentified, a triple layer access control model to access retail, coupled with a door redundant, triple door exit path as referenced in greater detail in the Security Plan.

Security During Hours of Operation

Unless otherwise required by the State Cannabis Law or the City Cannabis Law, the Facility shall be open to the **public between the hours of 8:00 a.m. and 9:00 p.m.** Monday through Sunday. There will be **no** deliveries of cannabis goods to customers outside of this time frame. Further, any deliveries to residential properties within 600 feet of a public or private K-12 school shall not occur during school hours (8:00 am and 3:00 pm Monday-Friday). As confirmed with City staff, the Applicant *may* hold **non-public** Facility hours for activities such as opening and closing the Facility, employee training, and accepting distributor shipments of goods during non-public hours except that **no shipments of cannabis goods** shall be accepted *before* 6:00 a.m. or *after* 10:00 p.m., pursuant to BCC Regulations § 5422(c).

Any time the Facility is not open for operations the Applicant shall ensure the following:

- A. The Facility shall be securely locked with commercial-grade, non-residential door locks.
- B. The Facility's alarm system shall be active at all times.
- C. All cannabis goods shall be stored in a locked safe, vault, secure product storage room, or secure display.
- D. Only authorized employees and contractors escorted by an authorized employee shall be allowed to enter the Facility.

Storefront Dispensary

Central California Greens shall prevent unauthorized entrance into the Facility and, in particular, the dispensary Sales Floor and theft or misuse of cannabis goods through the following Facility requirements:

Customer Waiting Area

The Applicant shall post a sign at the Customer waiting area, which states that smoking, vaping, ingesting, or otherwise consuming cannabis in the Facility or in the areas adjacent to the Facility is strictly prohibited. No person will be admitted to the retail area without first verifying through examination of a government-issued identification card that he or she is at least the minimum age under state law to enter the premises as Adult Use or Medical patient, as applicable. The waiting area will be physically separated from the retail area by a wall as illustrated on the Floor Plan. Absolutely **NO** cannabis goods will be accessible to Customers in the waiting area.

Access to the Dispensary Retail Sales Area

Central California Greens shall ensure that the entrances into the dispensary Sales Floor Area are always secured with entry strictly controlled by on-site security.

At least one (1) employee will always be physically present in the retail area when any non- employee is in the retail area. Within the retail area, the number of non-employees will not exceed twice the number of employees at any time.

Daily Sales Limits

A. In accordance with State Law, the Company shall not sell more than 28.5 grams of non-concentrated cannabis flower in a single day to a single adult-use customer. Furthermore, the Applicant shall not sell more than 8 grams of concentrated cannabis, as defined by B&P Code section 26001, including concentrated cannabis contained in cannabis goods to same.

B. Notwithstanding the above, if a qualified patient or primary caregiver has a physician’s recommendation pursuant to the State Cannabis Law that 28.5 grams of non-concentrated cannabis or 8 grams of concentrated cannabis do not meet the qualified patient’s current medicinal needs, the qualified patient or primary caregiver may purchase an amount of cannabis consistent with the qualified patient’s needs as recommended by a physician.

A.3.4.2 Nuisance Mitigation & Consumer Protection

1. Central California Greens shall implement and enforce the following operational requirements to prevent the Facility from becoming a public nuisance and to protect the well-being of its customers and staff:

A. Prominently display a copy of its City-issued cannabis dispensary CUP, Commercial Cannabis Permits, and State-Issued BCC Type 10 Retailer permit in a conspicuous location visible and accessible to members of the public.

B. Have uniformed BSIS security officers present to serve as a visible deterrent to any criminal activity or nuisances, including ensuring no loitering occurs on or adjacent to the Facility premises.

C. At no time shall any of the following items be allowed at the Facility: (i) *any* controlled substance, other than cannabis; (ii) *any* paraphernalia used for the ingestion of any type of controlled substance, including cannabis (except for cannabis accessories for incidental retail sale to Customers); (iii) alcoholic beverages; or (iv)

firearms, except in strict compliance with federal, State, and County laws and regulations.

D. Shall not sell alcoholic beverages or tobacco.

E. Shall prohibit smoking, vaporization, ingestion, or consumption of alcohol, tobacco, or cannabis in any form at the Dispensary or the surrounding area.

F. Shall not have an on-site physician for the purpose of evaluating patients for issuance of a medicinal cannabis recommendation or identification card nor shall Central California Greens give or offer to give any form of remuneration to a physician if the physician or his or her immediate family have a “financial interest” (as that term is defined in Section 650.01 of the B&P Code) in the dispensary.

G. Shall not distribute any form of advertising for physician recommendations for medicinal cannabis unless the advertisement bears the notice to consumers contained in Section 2525.5 of the B&P Code.

H. Shall not allow any individual under the age of eighteen (18) in the Dispensary.

I. Shall not hire or employ any person under twenty-one (21) years of age at the Dispensary.

J. Shall ensure litter removal services as needed in front of the Facility and, if necessary, on public sidewalks within one hundred (100) feet of the Facility.

K. Shall ensure that all areas recorded by the digital video surveillance system shall at all times have adequate lighting to allow the surveillance cameras to effectively record the identity of individuals and suspicious activities.

L. Shall prohibit loitering on the premises and adjacent public areas and post signage as well as use roving security to enforce the prohibition.

A.3.5 Customer Check-in Procedures

Central California Greens shall operate the Storefront Dispensary, in particular the Sales Floor Area, pursuant to the following requirements and procedures.

Central California Greens shall only allow individuals into the secure Sales Floor Area for the purpose of purchasing cannabis goods after a Company staff member has identified the individual as being over the age of twenty-one (21), a qualified patient over the age of eighteen (18), or a primary caregiver. The check in area will be located in the exterior of the building inside a fenced area as noted on the plans. Customer will stand in line, and queue behind a screened fence, holding a maximum of 25 people, or as otherwise determined by the building department. Upon verification of ID, via electronic card swipe, security will control access to the sales floor and allow a vetted customer access. All patients and customers must have the following:

- A. A valid (i) physician recommendation to use cannabis goods for medicinal purposes pursuant to the State Cannabis Law or (ii) medicinal marijuana identification card issued by a County Health Department.
- B. A valid proof of identification and age; acceptable forms of identification include the following:
 - 1. A document issued by a federal, state, county, or municipal government, or a political subdivision or agency thereof, including, but not limited to, a valid motor vehicle operator's license, that contains the name, date of birth, height, gender, and photo of the person.
 - 2. A valid identification card issued to a member of the Armed Forces that includes a date of birth and a photo of the person.
 - 3. A valid passport or passport card issued by the United States or by a foreign government.
- C. In the case of a primary caregiver, valid written documentation containing the signature and the printed name of the qualified patient designating the individual as a primary caregiver for the particular qualified patient.

Per City Ordinance 5.42.310, the same identification verification must also be shown again at the point of sale station at the time of purchase.

A.3.6 Receiving of Cannabis Deliveries

All cannabis product deliveries shall be received via the secure access notated on the Floor Plan at the rear of the building (non-customer entrance).

- A. Prior to transporting finished cannabis goods to Facility, the licensed distributor shall complete an electronic shipping manifest, which shall contain the following information:
 - 1. Central California Greens name and license number.

2. The distributor's name and license number.
3. The names of authorized transport vehicle drivers and driver's license number.
4. A list of all of the finished goods, including a description of the quantity transported and any discounts applied.
5. All unique identifiers associated with the cannabis goods.
6. The time and location of departure.
7. The time and location of expected arrival.
8. The make, model, and license plate number of the transport vehicle.
9. Any other information required elsewhere by the State or City Cannabis Laws.
10. Such records shall be maintained for a minimum of seven (7) years and shall be made available by Company to the agents or employees of City upon request, with the exception of HIPPA protected records.

B. During transportation, a licensed distributor shall maintain a physical copy of the shipping manifest and make it available upon request to any law enforcement officers.

C. Prior to receiving the cannabis goods from and during transportation by a licensed distributor, Company will maintain each electronic shipping manifest and will make it available upon request to any law enforcement officers.

D. Upon receipt of a shipment of cannabis goods from a licensed distributor, Company shall create a record verifying receipt of the shipment and the details of the shipment.

E. Upon accepting a shipment of cannabis, Company shall immediately place the products in a secured and locked room/display case, safe, or vault in a manner as to prevent diversion, theft, and loss.

F. To ensure the health and safety of our Customers, all inventory intake staff shall be trained to only intake cannabis goods with compliant packaging and labeling.

G. Pursuant to the State and City Cannabis Laws, the Applicant shall only offer finished cannabis goods that were cultivated, manufactured, and transported by licensed facilities that maintain operations in full conformance with State and local regulations. As a result, the Applicant shall only purchase finished cannabis goods from a licensed distributor, transporting finished cannabis goods in compliance with State and local regulations.

A.3.7 Point-of-sale System and Inventory Control (FLOWHUB)

Central California Greens shall utilize a point of sale and inventory tracking information technology system (the “track and trace system”) that will provide technical infrastructure for the entire dispensary operations. We will utilize **FLOWHUB: Cannabis Inventory Control and Track & Trace Technology System**, with 8 POS registers in the secure sales area. Please see the Inventory Control Procedures in Section 5 of this Business Plan for more information regarding track & trace - FLOWHUB.

Central California Greens’s process and procedures for the handling and accounting of cash are encompassed within the use of FLOWHUB software system’s fully integrated supply chain management “seed-to- sale” software system with enterprise resource planning, complete inventory tracking, point-of-sale, marketing, financial reporting, and regulatory compliance features.

A.3.7.1 Track and Trace System Integration

Central California Greens’s process and procedures for the handling and accounting of cash are encompassed within the FLOWHUB software system’s management “seed-to-sale software system with enterprise resource planning, complete inventory tracking, point-of-sale, marketing, financial reporting and regulatory compliance features.”

A.3.7.2 Cash Management and Handling Policies

Cash is not to be accepted or disbursed by employees unless that employee has been authorized by the Facility’s general manager, (“Manager”) to handle cash for a specified purpose. When an employee receives cash, it is to be deposited promptly into the appropriate authorized cash register. Any employee that handles cash is responsible for that cash. Retention of cash received from outside sources for use as petty cash or for making change is prohibited. Use of cash funds or cash receipts for cashing checks is prohibited. Our cash handling policy is more specifically detailed in our security plan (**Section 5**).

A.3.8 Number of Customers per Day

Following is our projected customer volume over the course of a 13-hour day, with opening at 8am and closing at 9pm. The bulk of customer activity tends to fall at the end of the day – from 6pm to 9pm. There is also a predictable “bump” upon opening – from a specific market segment – and again around the lunch hour (on weekdays). Using an average of 270 transactions per day, we expect a typical weekday traffic pattern to approximate the below:

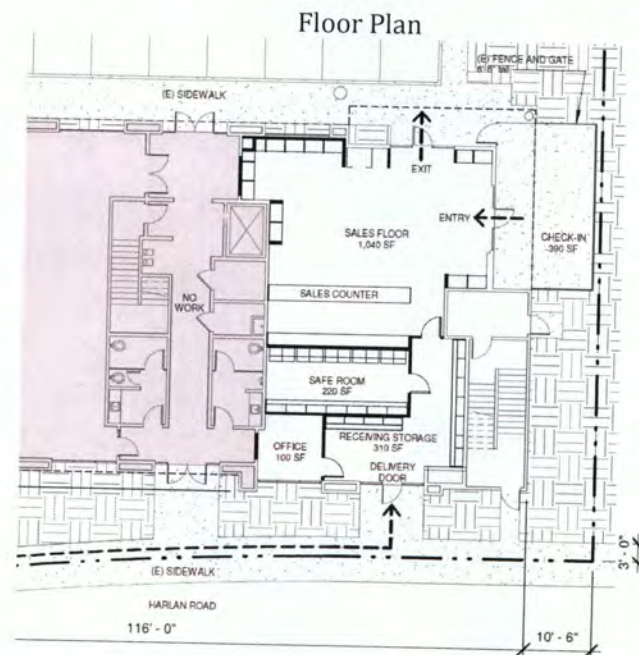
8am – 9am 20 Customers
9am – 10am 10 Customers
10am – 11am 10 Customers
11am – 12pm 15 Customers

12pm - 1pm	25 Customers
1pm - 2pm	20 Customers
2pm - 3pm	15 Customers
3pm - 4pm	15 Customers
5pm - 6pm	15 Customers
6pm - 7pm	35 Customers
7pm - 8pm	35 Customers
8pm - 9pm	30 Customers

It should be noted that patterns and trends of customer volume are easily affected by either location or time of year. For example, the proximity of a large employer or a larger retail operation often results in a more pronounced increase over the lunch hour.

A.3.9 Sales Floor Area Operations

A.3.8.1 Storefront Dispensary Operational Facility Layout



A.3.9.2 Retail Staging and Display

A. Central California Greens shall designate storage and staging areas with controlled access behind the points of sale, which shall be locked up when not in active use and under surveillance, and will be restocked as needed. As product is moved from the storage area to the sales area, the inventory transfer shall be reflected in the track and trace system. Only the amount of inventory required for the day's operations will be brought into the retail area each day.

At business opening, the average daily sales inventory of the most common products (as evidenced by the preceding month's receipts) will be staged in locking cabinets behind/beneath retail counters. As the day progresses, retail room inventory will wane, reducing the risk:reward ratio of a potential bad actor. Also as the afternoon and evening progresses, the pass-thru system will be increasingly used to fulfill retail customer orders. After business hours, remaining floor stock will be loaded into rolling, welded wire, locking metal carts and rolled into the secure product room for overnight storage.

- B. During retail staging and replenishment, Company staff shall verify that the cannabis goods have not exceeded their expiration or sell-by date if one is provided.
- C. Central California Greens shall not sell, permit to be sold, offer for sale, or display for sale any cannabis good by means of self-service display, vending machine, rack, pass-through, or counter-top within reach of Customers. All cannabis goods will be offered for sale only by means of employee assistance.
- D. Display cannabis goods may be removed from their packaging and placed in containers to allow for customer inspection. Employees shall destroy display cannabis goods by rendering useless in accordance with the BCC regulations once no longer used for display. Cannabis goods used for display and removed from packaging shall **NOT** be sold or in any way transferred to Customers.
- E. An employee authorized by Company to handle cannabis goods shall be physically present on the Sales Floor Area at all times when Customers are present. A Manager shall be on duty during all hours of operation.

A.3.10 Proposed Product Line & Percentage of Sales

Central California Greens will initially offer a product line based on both our personal direct experience in operating a medical cannabis delivery enterprise, and on our ongoing research of the California market.

Specific product types will range from flower, pre-rolls, edibles, tinctures, concentrates, topicals and extracts. We anticipate that the percentage of sales of flower will make up 36% of our sales and manufactured products will make up 64% of our sales.

We will only stock products that meet all relevant laws and directives. Products that are sold in similar operations in CA include:



Smokable Flower



Topicals



Edibles



Pre roll



Tincture



Apothecary



Extracts

Over the course of our past experience in the cannabis market, we have established relationships with licensed supply chain operators with strong reputations for providing safe products and we intend to re-initiate contracts with them, as well as newly emerged

distributors, once we have been licensed.

A.3.11 Delivery

A.3.11.1 Delivery Vehicle Safety Requirements

Company's delivery vehicle ("Vehicle") shall be an environmentally friendly hybrid vehicle owned by the Applicant and insured at or above the legal requirement for the State and capable of securing (locking) cannabis goods during delivery. The Vehicle shall be outfitted with a dedicated Global Positioning System ("GPS") device and interior cameras as described below. The Vehicle will not display advertising or symbols visible from the exterior of the Vehicle that suggest the driver or Vehicle is used for the delivery of cannabis. This will also provide safety and discretion to Customers by being inconspicuous when performing deliveries.

Central California Greens shall provide to City and maintain an accurate database of the Vehicle, which includes the following information: Vehicle's make, model, color, VIN, and license plate number. Additionally, Company shall maintain proof of ownership or lease of the Vehicle and proof of insurance as required by Section 5.42.220.B2 of City Cannabis Laws. Company will update the City within thirty (30) days of any changes to the above information related to any Vehicle.

All cannabis goods shall be stored in the trunk of the Vehicle or within a fully enclosed cage that will be built in and bolted into the rear storage cab during delivery operations for security and to keep cannabis goods from being visible to the public. No portion of the enclosed cage shall be comprised of any part of the body of the Vehicle. Delivery employees shall store all cash while in active delivery mode in a safe mounted and bolted to the Vehicle with access through a four to six (4-6) digit keypad. The safe will be enclosed within the cage where cannabis goods are stored. All cash collected while out on deliveries will be put directly into the safe.

The Vehicle shall also be capable of being temperature controlled if perishable cannabis goods are being transported.

The Vehicle will be equipped with a vehicle alarm system that will be active anytime the Vehicle is unoccupied or if an employee is assembling an order in the back of the vehicle to maximize safety and security of personnel, cash, and inventory. The Vehicle will have Slicklocks, if compatible, installed on doors where cannabis goods are stored for added security. The Vehicle shall be equipped with SecuriLock Passive Anti-Theft System (PATS) and/or a Lo-Jack-like system to prevent the vehicle from being stolen.

A.3.11.2 Delivery Drivers Safety and Security Requirements

- A. Delivery drivers **shall not** consume, or be under the influence of, cannabis, controlled substances, drugs, or alcoholic beverages while operating a Vehicle. Delivery drivers shall be at least twenty-one (21) years of age and have and maintain clean driving records without any material citations.

- B. The delivery Vehicle drivers shall ensure that cannabis goods are not visible to the public from the exterior of the Vehicle. The delivery drivers will be outfitted with nondescript shirts that have no visible symbols that suggest the driver is delivering cannabis goods so as to not draw attention to the product or cash being exchanged.
- C. In addition to internal training, delivery drivers will be required to obtain a guard class card and complete transportation security training through a licensed security training center guard card class prior to engaging in deliveries on behalf of Central California Greens. This will allow the drivers to protect themselves while out on deliveries and to be better aware of their surroundings. Delivery drivers will carry cannabis goods in non-descriptive odor-proof backpacks that will be sealed until they have verified the Customer's identification. Once the Customer has been verified the driver will open the bag and deliver the package that meets all State required exit packaging standards.
- D. Delivery drivers will not deviate from the delivery path, except for necessary rest, fuel, or vehicle repair stops, or because road conditions make continued use of the route unsafe, impossible, or impracticable. In the case of dynamic delivery, drivers may deviate from their path when an order is received as long as it is within a thirty (30) minute interval. Delivery drivers will only deliver cannabis goods to a verified physical residential address in the City not owned by a public entity and will under no circumstances leave the State of to complete a delivery or delivery attempt. Deliveries shall only occur between the hours of 8:00 am and 9:00 pm PST unless the residential property is located within six hundred (600) feet of a public or private K-12 school, in which case deliveries will not take place until after 3:00 pm if it is a weekday.
- E. All delivery employees, during deliveries, will carry a copy of the retailer's current local and State license/permit, the employee's government-issued identification, a copy of each delivery invoice, chain of custody records, and their Central California Greens-issued identification badge. The identification badge will include the following information: (a) Company's name; (b) Company's logo; (c) Company's license number; (d) full name of the employee; (e) their individualized ID number; and (e) a color photograph that clearly depicts the employee's face and is at least 1 inch in width and 1.5 inches in height. The badge will not be displayed when the driver is outside of the vehicle.
- F. Each driver will leave the Facility with a limited amount of cash in assorted small bills solely to allow for making change. Customers will be requested to provide exact change for payment. When the delivery driver is outside of the vehicle making the delivery, they will only have the money for making change and the single delivery order with them at any time.
- G. Central California Greens understands that sometimes no matter how many safety and security measures are taken that theft and robbery can still occur. In the event a delivery driver is held up with a deadly weapon we advise them to not try to forcefully engage with the perpetrator and simply allow them to take whatever they are after. As soon as the perpetrator leaves, we advise our

drivers to immediately call 911 and report the incident to the local authorities.

A.3.113 Cannabis Payload Limitations

During deliveries, drivers **shall not** carry a total of more than five thousand dollars **(\$5,000.00)** in finished cannabis goods as determined using the retail price of all finished cannabis goods carried by the driver and delivery vehicle. The delivery vehicle's payload of finished cannabis goods for which a delivery order was not received and processed prior to the delivery employee departing from the Facility **may not** exceed three thousand dollars **(\$3,000.00)**.

A.3.11.4 Patient and Customer Safety

Central California Greens shall take the necessary steps to not only ensure that the drivers are safe, but also the Customers we will be serving. We will take the following measures to protect our Customers:

Once the Customer has been verified and their order confirmed, they will be sent a confirmation via text, phone, or email with the following information:

- A. The estimated time of arrival;
- B. The full name of the delivery driver dropping off the cannabis products;
- C. A direct contact number for the delivery driver dropping off the cannabis products.

Upon the delivery driver's arrival at the physical address, they shall text or call the Customer letting them know they have arrived.

A.3.11.5 Customer and Patient Validation Procedures

Central California Greens will use the same validation procedures as described in section A.3.1 Customer Intake and Validation (above) prior to confirming a delivery. This verification process for delivery is done through the track and trace system, FLOWHUB, in which the Customer uploads a photo of their ID directly to the system via the app or website. The Customer can also send a photo via text. This will allow the Company to verify the Customer's identity and age. If the Customer is not able to send a photo, the delivery driver must verify identification upon arrival to the delivery location. In the case of delivering to a medical patient, they must present their doctor's recommendation upon their first delivery. The Company shall maintain a copy of the physician's recommendation or patient's medical card, as described in Health and Safety Code Section 11362.71 through 11362.77, for a period of seven (7) years. Only when the Customer is verified will the driver open the bag and deliver the package that meets all state-required exit packaging standards. In the case of a primary caregiver, valid written confirmation will also need to be uploaded to the FLOWHUB system as well as be presented upon the delivery driver's arrival.

The verification details shall be stored in the FLOWHUB track and trace system for future use and for access by the delivery drivers on Company issued tablets connected to the FLOWHUB secured system.

A.3.11.6 Tracking and Maintaining Communication with Delivery Drivers

The delivery vehicle shall be outfitted with a dedicated GPS device for identifying the

real-time geographic location of the delivery vehicle. The GPS will be permanently affixed to the delivery vehicle and will remain active and inside the delivery vehicle at all times. The Facility Management or Security will monitor the GPS system to ensure the delivery driver is not diverting from their route and only stopping at verified addresses.

The delivery vehicle will be outfitted with cameras to record the interior of the vehicle. One camera will be affixed in the driver's cabin and the other in the back of the vehicle. The delivery vehicle cameras will be monitored by security staff at the dispensary.

The Applicant shall utilize the industry's leading seed to sale point of sales technology platform, FLOWHUB, that integrates with METRC and the vehicle's GPS system to track, record, and store the following information:

- A. The time that the driver and vehicle departed the Facility;
- B. The time that the driver and vehicle completed a delivery to the Customer;
- C. The time that the driver and vehicle returned to the Facility;
- D. The route the driver and vehicle traveled between departing and returning to the Facility;
- E. For each individual delivery transaction:
 - The identity of the driver, delivery vehicle, identity of the Customer, and their total purchase history to ensure daily limits are preserved;
 - The type and quantity of cannabis goods purchased and sold;
 - The dollar amount charged and received by the driver for the cannabis goods purchased.

Central California Greens will also keep track of the driver by using the FLOWHUB software to see the exact time deliveries have been fulfilled and dropped off to Customers.

Additionally, the delivery driver shall maintain a log including all stops made from the time the vehicle leaves the Facility to the time of return back to the Facility and the reason for each stop. This log shall be turned into the Delivery Manager upon return and kept in accordance with Company record-keeping policies.

A.3.11.7 Verifying Deliveries and Providing Accurate Manifest for Audit Purposes

Central California Greens employees shall compile and pre-assemble orders at the Facility for the purpose of placing delivery vehicles and drivers on delivery routes that maximize the number of transactions that the driver can complete on a particular route or set of routes. Under this model, delivery vehicles shall not leave the Facility unless there is a scheduled order to be fulfilled.

Before leaving the Facility, the delivery driver shall have a delivery inventory ledger of all finished cannabis goods provided to the delivery driver. The delivery inventory

ledger shall include the following pieces of information for each cannabis product:

- type of cannabis good;
- the brand of the cannabis good;
- the retail value of the cannabis goods;
- the track and trace identifier - UID; and
- the weight, volume or other accurate measure of the cannabis goods.

All orders received and processed by the Applicant prior to the delivery driver's departure from the Facility will be clearly identified on the inventory ledger. After each delivery, the ledger will be updated through FLOWHUB to reflect the current inventory in possession of the delivery driver.

Upon returning to the Facility, all undelivered cannabis goods shall be returned to inventory by the Inventory Manager and any track-and-trace records that were not able to be electronically recorded shall be updated by the end of the day.

The Applicant shall always maintain a physical copy of the delivery request in the vehicle, and the driver shall make it available to agents or employees of the City upon request. The driver shall provide written or electronic documentation of the delivery transaction to the Customer upon completion of the sale and purchase of finished cannabis goods. The delivery request/invoice will include the following information:

1. Central California Greens's name, license number and Facility address;
2. the first name and employee number of the delivery driver who delivered the order and the employee who prepared the order;
3. the first name and uniquely identified number of the Customer who requested the delivery;
4. the date and time the delivery request was made;
5. the delivery address;
6. a list of all finished cannabis goods requested for delivery including:
 - a. weight
 - b. volume, or
 - c. any other accurate measure.
7. the total amount paid for the delivery, including
 - a. any taxes or fees,
 - b. the cost of the finished cannabis goods, and
 - c. any other delivery charges;
8. upon delivery, the handwritten or electronic signature of the customer who received the delivery; and
9. upon delivery, the date and time the delivery was made;

Each delivery will also contain required educational hand-out materials via a link to Central California Greens website. These materials will provide information regarding the name and type of product purchased, instructions for use, and expected effects. Additionally, information regarding edible cannabis products and cannabis concentrate products will include safe storage and use and warnings against child

access and exposure, of potential side effects concerning brain development of individuals under the age of twenty-five (25) years, and of potential harm to pregnant women. Further, Company shall notify all Customers in writing, likely in the form of a receipt of the following:

1. "The sale or diversion of cannabis or cannabis products without a permit issued by the City of Lathrop is a violation of State law and Lathrop Municipal Code."
2. "Secondary sale, barter, or distribution of cannabis or cannabis products purchased from a permittee is a crime and can lead to arrest."
3. "Warning: the use of cannabis or cannabis products may impair a person's ability to drive a motor vehicle or operate heavy machinery."
4. "CALIFORNIA PROP. 65 WARNING: Smoke of cannabis and cannabis-derived products will expose you and those in your immediate vicinity to cannabis smoke. Cannabis smoke is known by the State of California to cause cancer."

A.4 Conformance with Local and State Laws

Central California Greens commits to operate, in all ways necessary and possible, in full conformance with current local and state laws, and to maintain compliance over time as and if either source modifies its requirements.

A.4.1 Compliance and Legal Team

Compliance in the cannabis arena is both transactional and via statute. Central California Greens has engaged Jennifer McGrath as our Legal Counsel and CannaLicensed Consultants will serve as our compliance and operations expert. CannaLicensed Director, Corey Travis has had hands-on managerial experience for multiple commercial cannabis retail shops, in Sacramento, Stockton, Palm Springs, and several other jurisdictions. He oversaw the transition from locally regulated to state-regulated compliance operations in the wake of Proposition 64.

A.4.2 Industry Best Practices for Retailer

Central California Greens will fully comply with Applicable Law, specifically, but not limited to Lathrop Municipal Code LMC 5.26.090 and 5.26.100 as well as State Cannabis Laws, any restrictions imposed by the City of Lathrop, Planning Commission, Council, or other governmental agency with purview over the operation, and ensure those conditions are strictly followed by all managers, employees, and agents:

- A. We will diligently pursue, obtain and maintain all required City licenses, including Cannabis Business Permit, Conditional Use Permit, along with all requisite State licenses, State seller's permit, local building permits, and other applicable permits and approvals. Central California Greens shall not alter the size of our premises without an approved amendment to our Cannabis Business Permit.
- B. Central California Greens Owners and managers shall only hire employees that are at least twenty-one (21) years old.
- C. Central California Greens shall sell from its Retail Dispensary, Adult and Medical-Use Cannabis or Cannabis Products (hereinafter referred to collectively as 'cannabis products') only to customers that are verified with a government-issued ID to be at least twenty-one (21) years old or to qualified patients at least eighteen (18) years old with a verified governmental-issued ID and required doctor's recommendation and/or County-issued Medical Marijuana Identification Card ("MMID") in compliance with Health and Safety Code 11362.71. Central California Greens shall not allow physicians on-site to evaluate patients or provide medicinal cannabis recommendations. We shall post signage at the door barring entry to any persons under the age of eighteen (18) years old unless they are a qualified patient and accompanied by a parent or legal guardian. No person under the age of twenty-one (21) shall be allowed on the premises unless they are a qualified patient.
- D. Central California Greens will at all times, during regular business hours of 8:00 am to 9:00 pm, Sunday through Saturday (or as further restricted by the City's Planning Commission), conspicuously display our (i) Cannabis Business Permits and (ii) Cannabis Public Safety License so they may be seen by all entering the premises.

E. Central California Greens will not hold or maintain a license from the State Alcoholic Beverage Control or operate a business on Retailer premises that sells alcoholic beverages, or that otherwise allows the possession, distribution, or consumption of alcoholic beverages, nor shall Applicant be a retailer of tobacco products.

F. Further, Central California Greens shall conduct Deliveries, as more particularly described in the Delivery Section herein.

G. Central California Greens shall operate at all times in compliance with the City's and State's Cannabis Laws and regulations, including, but not limited to specifically not selling: (i) more than 28.5 grams or one (1) ounce of non-concentrated cannabis in a single day to a single customer; (ii) more than eight (8) grams or eight thousand (8,000) milligrams of cannabis concentrate, including cannabis concentrate contained in cannabis products, in a single day to a single customer; (iii) more than six (6) immature cannabis plants in a single day to a single customer; (iv) edible cannabis products containing more than ten (10) milligrams of THC per serving; (v) edible cannabis products containing more than one-hundred (100) milligrams of THC per package or (vi) cannabis products that are in the shape of a human being, either realistic or caricature, animal, insect or fruit. All cannabis shall be only sold as pre-packaged consumer products, in a uniform amount per package, shall be placed in a child resistant exit packaging and Central California Greens shall make available for sale or provide information on how to obtain lock bags for more securely protecting cannabis from unintended third parties. Further, Central California Greens shall only have readily available for sale in our sales area only that quantity of cannabis products reasonably expected to meet daily demand. Additional cannabis products shall be stored in our secured and locked inventory storage area which customers, vendors, and visitors shall not be able to access.

H. Central California Greens also shall refrain from providing free cannabis products to any Person, specifically including any 'buy one, get one free' promotions and refrain from the illegal redistribution or sale of cannabis products obtained, or the use or distribution of cannabis products which in any manner which violates City or State Cannabis Laws.

I. Central California Greens will at all times ensure proper odor control procedures are in place to ensure odors are not detected outside of the retail location by use of a carbon filtration HVAC system, double-doors and other methods as required to ensure odor compliance.

J. Central California Greens will at all times fully comply with our Security Plan as provided in Section D of this Application and implemented by our Security Advisor, Matt Carroll of Carroll Security. As part of our Security Plan, Central California Greens shall have uniformed and BSIS-licensed security personnel (21 and older) present at all times to ensure patrons strictly adhere to onsite anti-consumption rules and do not loiter on or about the premises and comply with all such restrictions or are reported to the appropriate authorities and potentially banned from future visits for failure to heed warnings. Additionally, all restrooms shall always remain locked and under the control of our management team.

K. Central California Greens will ensure that all advertising and signage fully complies with State Cannabis Laws, including specifically Section 26151 of the B&P

Code and City's Code, including specifically Chapter 6.40. Further, we shall only sell drug paraphernalia in compliance with Health and Safety Code Section 11364.5.

L. All records related to the Cannabis Business including but not limited to records of finance, personnel, training, contracts, permits, security, waste, and inventory shall be kept for a period of seven (7) years. Financial records shall be kept electronically and specifically contain a ledger of all cash, receipts, credit card transactions, reimbursements, and any and all reasonable compensation for services provided by Central California Greens as well as operational expenditures and costs incurred by Central California Greens. All records will be made available to City police or finance department representatives during regular business hours.

M. All our POS areas and areas where cannabis goods are displayed for sale shall be recorded on our video surveillance system and the video recording shall allow for facial recognition of any person purchasing or selling cannabis goods, or any person in the retail area, with sufficient clarity to identify.

N. Limited Access Areas. Central California Greens shall establish limited-access areas and permit only authorized individuals to enter the limited access areas. Only employees, as well as vendors, contractors or other individuals conducting business on the premises that require access to such areas and are accompanied by a Central California Greens employee shall be granted access. Any non-employees that enter such limited access areas will be escorted and their visit logged and stored to be provided to City Police upon request.

O. Educational Materials. Central California Greens shall provide written materials to all customers regarding each product sold, instructions for use and its effects along with how to store such products, and warnings against child access. Additionally, materials will explain potential side effects concerning brain development and warnings of potential harm to pregnant women.

P. Central California Greens will train all employees and management team members who interact with customers within our first year of operation and within the first year of each employee's hiring to ensure competency. As referenced in subsection L above, we will exceed the two-year requirement for maintaining such records and instead store them for up to seven (7) years so they may be provided to the City Manager upon request.

A.4.3 General Cannabis Business Operating and Conduct Requirements

In addition to the specific requirements that Central California Greens will follow as a Retailer, there are general operating and conduct requirements that we shall adhere to as a licensed commercial cannabis business to ensure the safety of customers, neighbors, and staff. First and foremost, there will be a strict policy against onsite consumption of cannabis products along with a complete prohibition against the sale, dispensing, or consumption of alcoholic beverages or tobacco products on the Facility's premises. Central California Greens shall take all reasonable steps to prevent the use and consumption of cannabis on the premises.

To limit unwanted exposure to those under twenty-one (21) years of age and for other safety reasons as determined by the City, at no time shall cannabis be visible from the exterior of

our premises or from any vehicles owned or used by Central California Greens as part of its business or delivery operation. Furthermore, Central California Greens will never store cannabis products or engage in retail activities outside of our Facility at any time. All cannabis products and retail activities shall be at all times take place ONLY within the Facility with secured access areas that will be locked and under physical security personnel protection, along with various other security safeguards as detailed in Central California Greens's Security Plan.

Central California Greens has entered into a contract with FLOWHUB, one of the State's leading point-of-sale inventory tracking system and customer flow management system to track and report on all aspects of our business, including inventory, cannabis tracking via UIDs, gross sales (by weight/volume and by sale), customer flow data, including waiting times, purchase history and limitations and such other information as deemed necessary by the City. FLOWHUB is compatible with the State's METRC system and will be capable of compatibility with any system utilized by the City as well for record-keeping purposes, all the while providing historical transactional data for review, as necessary.

As part of Central California Greens's standard operating procedures ("SOPs"), Central California Greens will ensure that all cannabis products sold shall be cultivated, manufactured, and transported by only licensed Commercial Cannabis businesses in good standing and that maintain in full conformance with City and State Cannabis Laws, California Department of Food and Agriculture ("CDFA"), and/or California Department of Public Health ("CDPH"), as applicable. Further, Central California Greens shall have an Operator on premises during all hours of operations and shall provide to the City Operator the name and telephone number (including cell phone number) of an on-site Operator to whom emergency notice may be provided twenty-four (24) hours per day.

A notice will be conspicuously posted within the premises letting all patrons know that any consumption, including smoking or ingesting of cannabis products on the Facility's premises is strictly prohibited. Along with such warning notice, Central California Greens shall display our Cannabis Use Permit, Cannabis Public Safety License and other City Business Licenses within the premises in a conspicuous place readily visible by the public. Further, Central California Greens shall ensure it maintains a Seller's Permit at all times during operations. Finally, we will not host, partake and/or support Cannabis Temporary Events within the City, as described in the B&P Code Section 26200, until expressly authorized.

A.4.4 General Business Regulations

Central California Greens will not only comply with cannabis-specific laws and regulations but will ensure we fully comply with all rules, regulations, and laws imposed upon all legal businesses within the City. This shall include restrictions imposed at a federal, state, or local level (outside of cannabis-specific laws and regulations). For instance, in addition to all cannabis licenses, Central California Greens shall ensure through operation we maintain all required and applicable planning, zoning, building, and other applicable licenses, permits, and approvals from relevant City departments and divisions. Further, Central California Greens shall ensure full compliance with the Americans Disability Act ("ADA") as well all other applicable local, state, and federal laws pertaining to people with disabilities and shall

refrain from discriminating or excluding patrons or employ discriminatory hiring practices in violation of all applicable laws. Central California Greens shall pay in a timely manner for all licenses, fees and charges associated with the operation of a Commercial Cannabis Business as resolved by the City Council, as amended from time to time in addition to timely paying all taxes, including but not limited to all sales, use, business taxes and all other fees as required under federal, state and local law. Further, Central California Greens shall fully comply with any City requests for audits of our records to ensure compliance with Applicable Laws.

A4.5 Marketing Plan

Central California Greens will ensure marketing is done in age-appropriate channels, abiding by State and Local rules. Central California Greens shall NOT advertise in a medium geared towards youth, or utilize graphics or depictions which may be similar to cartoons, candy, or the like. Industry specific channels, such as age-verified subscription based services and directories like: Weedmaps, Leafly, etc. are platforms designed to attract specific demographics. Signage will be discrete and in accordance with Lathrop Municipal Code.

Emergency Contact

Donald Jiminez, shall serve as the Emergency Contact. As a local, and owner of the business, he can be reached 24 hours / day.

A.5. Inventory Control Procedures

A.5.1 Cannabis Inventory Control and Track and Trace Technology System: FLOWHUB

Central California Greens intends to utilize FLOWHUB, a state-of-the-art METRC-compliant point of sale and inventory tracking information technology system (a “track and trace system”) that will provide technical infrastructure for the retail sale of cannabis goods at the Storefront Dispensary with delivery. At its most basic technical level, the track and trace system tracks and records unique identifiers (“UIDs”) assigned to cannabis goods. The track and trace system shall be capable of producing historical transaction data for review and is compatible with the State’s track and trace provider, METRC. FLOWHUB will be used to track and report on all aspects of our retail commercial cannabis business including, but not limited to, customer tracking, cannabis tracking, inventory data, gross sales (by weight and by sale), and other information which may be deemed necessary by the City. As indicated on our floor plan, we will utilize eight (8) Point-of-Sale locations. Prior to entering into a contract with FLOWHUB, Central California Greens will confirm the system is compatible with the City’s record-keeping systems and will obtain written approval and authorization by the City Manager or designee.

A.5.1.1 How FLOWHUB Interacts with METRC

- A. Sales are reported in real time to the State track and trace system, METRC.
- B. Central California Greens is insulated against METRC outages with a proprietary automation layer.
- C. Built-in tools safeguard Central California Greens from selling above state-specific purchase limits.
- D. Taxes are collected dynamically based on product type, customer classification, and delivery destinations.

A.5.1.2 Track and Trace System METRC Requirements

- A. Central California Greens shall create and maintain an active account with METRC prior to buying or selling any cannabis goods.
- B. Central California Greens's Owner and Director of Operations, Charles Burton shall serve as the initial Inventory Control Manager shall serve as the Applicant's designated METRC track and trace administrator. All Managers will undergo METRC training.
 - 1. The designated track and trace administrator (Inventory Manager) may authorize additional representatives ("Inventory Control Agents") to obtain track and trace system user account access and credentials.
 - 2. Each Central California Greens employee who is authorized to access the track and trace system on behalf of the Applicant, shall obtain his or her own unique track and trace system user log-on and password only after having successfully completed the track and trace training.
 - 3. Only authorized representatives of Central California Greens shall log into and submit information to the track and trace system using a log-in that has been assigned to that licensee representative.
 - 4. Central California Greens management shall maintain a complete and accurate list of all track and trace system users, consisting of their full names and usernames. This will allow for proper tracking of inventory and further protection against diversion of products.
 - 5. All managers and owners will be required to take part in METRC training in a timely manner. The Bureau of Cannabis Control ("BCC") Primary Contact shall sign up and complete this training within five (5) calendar days of license issuance by the BCC.
- C. Central California Greens shall ensure that only authorized individuals are able to access the track and trace system.
- D. Central California Greens shall accurately record all transactions involving the purchase, sale, physical movement, or destruction of cannabis goods into the track and trace systems.
- E. Central California Greens shall enter all transactions into the track and trace system no later than the end of the day that the transaction occurred, but BEST practice will be encouraged to enter into the system in real-time.
- F. If, for any reason, METRC is inaccessible, the Applicant can rely on FLOWHUB in order to create and maintain records detailing all transactions that would have been entered into the track and trace system. Upon the restoration of access to METRC, **all** transactions that occurred while access to the track and

trace system was not available shall be accurately entered into the track and trace system within three (3) business days. During any period of inaccessibility Central California Greens will not receive any finished cannabis goods until access is restored and everything is updated into the system.

- G. Central California Greens shall only enter accurate information into the track and trace system and shall correct any known errors in the information entered into the track and trace system by the Applicant immediately upon discovery with verification to METRC.
- H. Central California Greens staff will reconcile its physical inventory of finished cannabis goods with the track and trace data at a minimum of every thirty (30) calendar days as required by the BCC. If there is a significant discrepancy (a significant discrepancy is deemed anything over three percent (3%) of the average monthly sales (“AMS”), in accordance with the BCC Regulations (“Regulations”). AMS will be calculated by taking a per month average of the total sales for the previous six (6) months. Until there are six (6) months of operational sales only the months in which there were sales will be used in determining the AMS.) between the physical inventory and the track and trace system, this will trigger the Inventory Control Manager to perform a full audit of its inventory and contact the BCC with the findings.

A.5.1.3 Intake of Cannabis Goods Inventory

Central California Greens will enter into distribution agreements with DCC-Licensed Distributors for the procurement of cannabis goods. Executed copies of such agreements will be kept on file at the Facility. As we are equipped to receive deliveries out of public sight (within our locked Facility through a rear loading door), deliveries can occur during all business hours but will be scheduled when possible, first thing in the morning when customer flow is the slowest. Central California Greens ensures that inventory receiving will not be visible to the public, regardless of time of delivery. All distribution/delivery personnel will be escorted by security, to the secure loading area. The unloading of finished cannabis products will be monitored by an Inventory Control Agent and at least one (1) security guard. No shipments of goods may be accepted before 6:00 a.m. and after 10:00 p.m. pursuant to BCC Regulations § 5422(b). Upon receipt of cannabis goods from a licensed Distributor, Central California Greens shall enter the following information into FLOWHUB with an Application Programming Interface compatibility function to allow for METRC data entry, which is required to be provided by the authorized Distributor on their invoice and shipping manifest (such that any discrepancies will be immediately reported to the Distributor):

- A. The Cultivator or Manufacturer as applicable, and Distributor’s name and state license number, and direct point of contact. This information shall be verified by a Central California Greens Inventory Control Agent using the BCC, California Department of Fish and Agriculture (“CDFA”), or California Department of Public Health (“CDPH”) licensing web portal.
- B. Name and type of cannabis goods.
- C. Amount received, by weight or count, and total wholesale cost, as applicable.
- D. Best-by, sell-by, or expiration date of the batch.

- E. The person who holds title to the cannabis goods.
 - F. The date and time of receipt of the cannabis goods.
 - G. The UIDs associated with the cannabis goods.
 - H. Any other information required elsewhere by the State or City Cannabis Law.
- Inventory Control Agents are responsible for inspecting all incoming cannabis goods and verifying that the packaging and labeling of all goods intended for retail sale complies with Central California Greens’s internal Cannabis Product Packaging and Labeling policy, which can be made available upon request. The Inventory Control Agent will confirm that the COA from a licensed testing laboratory matches the primary panel percentages of THC and CBD. After the information is recorded in FLOWHUB an electronic copy of the shipping manifest and invoice are sent to accounts payable. A hard copy of the invoice (with the shipping manifest attached) and the COA will be stored onsite in a “Receiving Binder” or scanned and stored via cloud-based storage in accordance with Central California Greens’s record-keeping policy outlined in our Record-Keeping Policy as attached hereto as an Exhibit. The information will also be logged into METRC via the FLOWHUB platform.

A.5.1.4 Retail Sale of Cannabis Goods

Upon the retail sale of cannabis goods to a Customer, Central California Greens shall enter the following information into the track and trace system:

- A. Whether the Customer is a patient, caregiver, or adult-use customer (the FLOWHUB system stores this data along with photo identification and expiration of recommendation, if a medical patient).
- B. The name or internal identification number (for repeat visitors) of the Customer who made the purchase.
- C. The date and time of the transaction.
- D. The identification of the budtender/sales associate who conducted the transaction.
- E. A list of all of the cannabis goods, including a description of the quantity purchased.
- F. The UIDs associated with the cannabis goods.
- G. The total dollar amount sold from each package before tax and after any discount, if applicable.
- H. Any other information required elsewhere by the State or County Cannabis Laws.

A.5.1.5 Return of Cannabis Goods by Customers

Central California Greens shall implement a customer-friendly return policy for finished cannabis products purchased by Customers so that we and our licensed distributors will be made aware, as soon as possible, of (i) any consumer complaints associated with the finished cannabis goods or (ii) the possibility that the finished cannabis goods may be defective, misbranded or adulterated.

After accepting the returned finished cannabis goods from a Customer, we will immediately contact the distributor and the testing laboratory that provided the COA of the finished cannabis goods, if applicable, and work to determine the next appropriate step, which may entail (i) destruction and disposal of the cannabis

product at the Facility; (ii) transferring the returned products back to the licensed manufacturer/distributor; and/or (iii) institution of recall procedures.

Upon the return of cannabis goods by a Customer, Central California Greens shall enter the following information into the track and trace system:

- A. The name of the Central California Greens employee who processed the return.
- B. The name of the Customer who made the return.
- C. The date and time of the transaction.
- D. A list (and if possible a picture) of all of the cannabis goods, including a description of why the product was returned and the quantity.
- E. The UIDs associated with the cannabis goods.
- F. Any other information required elsewhere by the State or County Cannabis Laws.

The returned cannabis goods shall be placed in the Facility's quarantine area for a minimum of twenty-four (24) hours. The cannabis goods shall be set for destruction.

A.5.1.5.1 Return of Cannabis Goods to Distributors

Upon the return of cannabis goods to a licensed distributor, a Central California Greens inventory employee shall enter the following information into FLOWHUB:

- A. The distributor's name and license number.
- B. Type and kind of cannabis goods.
- C. Amount received, by weight or count.
- D. Best-by, sell-by, or expiration date of each item or product returned.
- E. The date of return of the cannabis goods.
- F. Explanation of defect, recall or reason for return of cannabis goods.
- G. UIDs associated with the cannabis goods.
- H. Any other information required elsewhere by the State or County Cannabis Law.

A.5.1.5.2 Destruction of Cannabis

Upon the destruction of cannabis goods Central California Greens Inventory Control Agent shall enter the following information into FLOWHUB:

- A. The name of the Central California Greens employees (two staff members at all times) who performed the destruction.
- B. The date and time of the destruction.
- C. Name and type of the cannabis goods.
- D. The UIDs associated with the cannabis goods.
- E. Amount of the cannabis goods, by weight or count, and total wholesale cost of the cannabis goods, as applicable.
- F. The reason for the destruction and disposal.
- G. The entity disposing of the cannabis waste. Whether self-hauling or using a third-party company, we shall obtain contact and receipts of drop-offs.
- H. A description for any adjustments made in the track and trace system, including, but not limited to spoilage or fouling of the cannabis or any

event resulting in damage, exposure, or compromise of the cannabis goods.

- I. Any other information required elsewhere by the State or City Cannabis Laws.

A.5.1.6 Recall Procedures

Given that Central California Greens will not produce (*i.e.*, cultivate or manufacture) or distribute finished cannabis goods but, rather merely offer for retail sale finished cannabis goods produced by other licensed vendors to qualified Customers, our primary responsibilities in the event of a recall will be to (i) collect information from Customers and pass that information to other parties in the supply chain, (ii) inform Customers who purchased the recalled product, and (iii) to offer the Facility as a drop-off point and waypoint for the transfer and/or disposal of the recalled finished cannabis products. While the BCC does not provide express guidance on recall procedures, we will notify customers within 24 hours of notice of such a recall by utilizing the POS records to contact potentially affected customers, as well as posting notices physically, and electronically.

Central California Greens's track and trace system, FLOWHUB, will have the ability to pull the contact information from each customer that purchased the recalled product so they may be immediately contacted. Employees and management will email and/or call each Customer to notify them of the recall and provide details as to how they can return the product to the dispensary. Once the recalled product is received at the Facility, we will follow the distributor's instructions to properly return or destroy the product preventing diversion. In the case that a manufacturer chooses to have Central California Greens destroy a cannabis product on-premises, we will do so in accordance with CDPH regulations section §40297 by quarantining the product for a minimum of seventy-two (72) hours prior to rendering it unusable and unrecognizable as described in our Waste Procedures Plan.

A.5.2 Inventory Storage

A.5.2.1 Storage Areas

In the Facility, adequate and suitable space shall be provided for the storage of supplies, equipment, and finished cannabis goods. The Secure Storage Area as displayed on our provided site plan will be an alarmed, limited access area for management access only and contain the storage of all cannabis inventory when not in use on the Sales Floor. A janitor's room, off of the employee break room, separated from any cannabis goods storage or staging area, or ware-washing or storage area, shall be provided for the storage of cleaning equipment and supplies.

A.5.2.1.1 Cannabis Goods Storage

Central California Greens shall store all finished cannabis goods (i) in the completely enclosed and alarmed Secured Product Storage area designed to permit control of temperature and humidity and prevent the entry of environmental contaminants such as smoke and dust, (ii) within alarmed and

locked limited access area the Facility and shall be refrigerated, when applicable, and (iii) are only accessible by authorized personnel with management key fob access. At no time shall cannabis be stored outside.

A.5.2.1.2 Refrigeration

Should refrigeration be required for any products, all reach-in and walk-in refrigeration and freezer units in the Facility shall be located within the Secured Product Storage area or and shall:

- A. Be adequate in capacity and usage to meet the needs of the proposed operation and shall;
- B. Have shelving that is nonabsorbent, corrosion-resistant, easily cleanable and shall meet or be equivalent to applicable ANSI standards (wood is not acceptable);
- C. Be provided with an accurate, readily visible thermometer; and
- D. Drain condensate and other liquid waste in a sanitary manner to a floor sink or other approved receptor that is properly connected to the drainage system. Condensate from reach-in refrigerators and freezers may be drained to a properly installed and functioning evaporator.

SECTION 3: Community Benefit

Our Team understands the importance of playing an integral role within the communities we serve. If we are honored with the privilege to serve and operate in the City of Lathrop, we plan on being model stewards and neighbors. Our team will be looking to hire 23 employees, many of whom will be hired from right here within the Lathrop community. These team members will be spending their dollars patronizing many of the local surrounding businesses 7 days a week 365 days out of the year, consistently stimulating the Lathrop economy.

For the last 10 years, between the City of Sacramento and Stockton, we have worked with many organizations that serve our youth and seniors throughout the community.

Although recognizing that the tax that the city of Lathrop will be receiving from the opening of our cannabis retail storefront/Delivery. Our Team has worked to ensure that specific needs are addressed, for our Youth, seniors, and veteran populations in the city of Lathrop.

Lathrop Youth

Youth play a vital role with the long-term sustainability within a community. They are truly our future. We look to support local youth sports programs, by helping purchase necessary equipment for the specific local petitioning program, support local fundraising efforts by using our clientele base, and setting aside funds annually to help sponsor children that may be economically disadvantaged. No child in the richest country in the world should be left out of participating in extracurricular activities due to financial hardships.

In addition we would like to work with the city of Lathrop, Manteca Unified, Banta, and the San

Joaquin office of Education to do an annual “Say No To Drugs” event at the Lathrop Generation center. We would look to create a fun healthy environment with many activities, with food and music. We would work to bring out mentors and motivational speakers to help inspire our future leadership.

We would further support our local Lathrop Economy by making sure that we use local vendors in producing this event.

Lathrop Seniors & Veterans

The City of Lathrop has done a fantastic job with providing much needed Brown Bag for its senior populations. Our team would look to assist with potentially expanding the Brown Bag giveaways to include our American heroes, our service women and men. Understanding that there is a cost associated with expansions of any program,

We would look to offer incentives to our customers to encourage them supporting food drives at our store. We would offer discounts to our clients for bringing in non-perishable food items, as well as potentially instituting a system similar to what Walgreens is doing by allowing customers to donate their extra change, or round up to the nearest hundred and make donations seasonally.

Furthermore, we would also look to use a portion of the funds raised to go into a pot that could be earmarked for a water bill subsidy for our Seniors and Veterans. Depending on how much is raised, the city could allow for those funds to be used for economically disadvantaged Seniors & Veterans to help offset some cost that may be incurred. Based on some of the past comments from Councilmembers Torres-O’Callaghan, Diallo, and Vice-Mayor Lazard. We feel that making it a priority in supporting our Seniors and Veterans would positively impact our Lathrop community. We will also be offering in store discounts for Seniors, Veterans, Cancer patients and survivors.

Neighborhood Relations

The proposed dispensary is within 1000’ of public transportation, via the bis stop at E Louise and S Harlan Road. This ensures equal access to community members who rely on public transportation.

The Company has identified all entities / businesses within 300’ of the property, and will provide a forum for public outreach and feedback on a bi-yearly basis.

Mr. Donald Jiminez, of Lathrop, will administer the program, and ensure the outreach list is updated and systems of communication properly maintained.

- Daily inspections of the property for trash, graffiti, or other unwanted blight.
- Entry drives, drive aisles, parking and bicycle parking shall be illuminated to a maintained minimum of 1.5 foot candles per square foot of parking area at a 6:1 average to minimum ratio.
- All mature landscaping shall follow the two-foot, six-foot rule. All landscaping shall be ground cover, two feet or less and lower tree canopies of mature trees shall be above six feet. This increases natural surveillance and eliminates hiding areas within the landscape.
- Fences shall be a minimum of six feet in height, constructed of decorative tubular steel, no climb type. This shall apply to newly constructed fencing.
- Any graffiti painted or marked upon the premises or any adjacent area under the control of the applicant shall be removed or painted over with matching paint within 72 hours of being applied.
- The operator shall be responsible for the daily removal of litter from the site.

Air Quality / Odor Control

1. FACILITY ODOR EMISSIONS INFORMATION

Odor Emitting Activities

Odors are most commonly associated with unsealed flower. Therefore plant material must be kept in tightly sealed bags in rooms with proper filtration systems. When done according to plan, this should mitigate any potential adverse impacts to air quality.

This plan addresses the impacts of processing and handling cannabis products.

All odor emitting activities are to be performed in sealed rooms equipped with odor control devices operated in “sealed ecosystems”.

Phases (timing, length, etc.) of odor-emitting activities

Odors have the potential to be most intense during intake processing.

2. ODOR MITIGATION PRACTICES (all based on industry-specific best control technologies and best management practices)

Administrative Controls

- i. Procedural activities

Cannabis related products are processed, and handled within sealed rooms in the facility. As a secure facility, doors and windows remain closed at all times. Staff is instructed to close doors to sealed rooms after entering or exiting, so the odor control devices can effectively scrub the air.

Cured cannabis arrives fully sealed in final form packaging and is stored in airtight containers with adequate filtration. Displays are kept in scent controlled devices, which also minimize airflow and transmission of odor.

ii. **Staff training procedures**

All new Staff members will be required to attend a company odor control training and orientation. This is a site specific plan that addresses the facilities odor control devices, proper usage, maintenance, and how to report if a device goes offline. Inspection of the odor control devices are part of staff's daily duties.

iii. **Recordkeeping systems and forms**

The company will keep logs of any maintenance, repair, or malfunction of the odor control devices. These logs will be reconciled with reports from the Community Relations Manager. If the company has received calls regarding odor, the facility manager shall cause immediate inspection and testing of the odor control system to verify its status.

Engineering Controls

- iv. The best control technology for cannabis facilities is carbon filtration. The facility has been equipped with a number of activated carbon filtration devices as noted on the Odor Control diagram. These devices have been fitted to the rooms based on the activity and the potential intensity of odors in each respective room.
- v. The system is designed to utilize 12" F5 Industrial High Output In-line fans (2320 CFM) connected to activated carbon filters. Filters are to be changed every 6 months, or as needed. The following table depicts the volume of each room, and the number of fans needed to obtain the proper number of air changes / hour.
- vi. The facility averages **39** air changes / hour. The number of air changes per hour is dependent on the area's use and the corresponding odor emissions potential. The intensity scale denoted below:

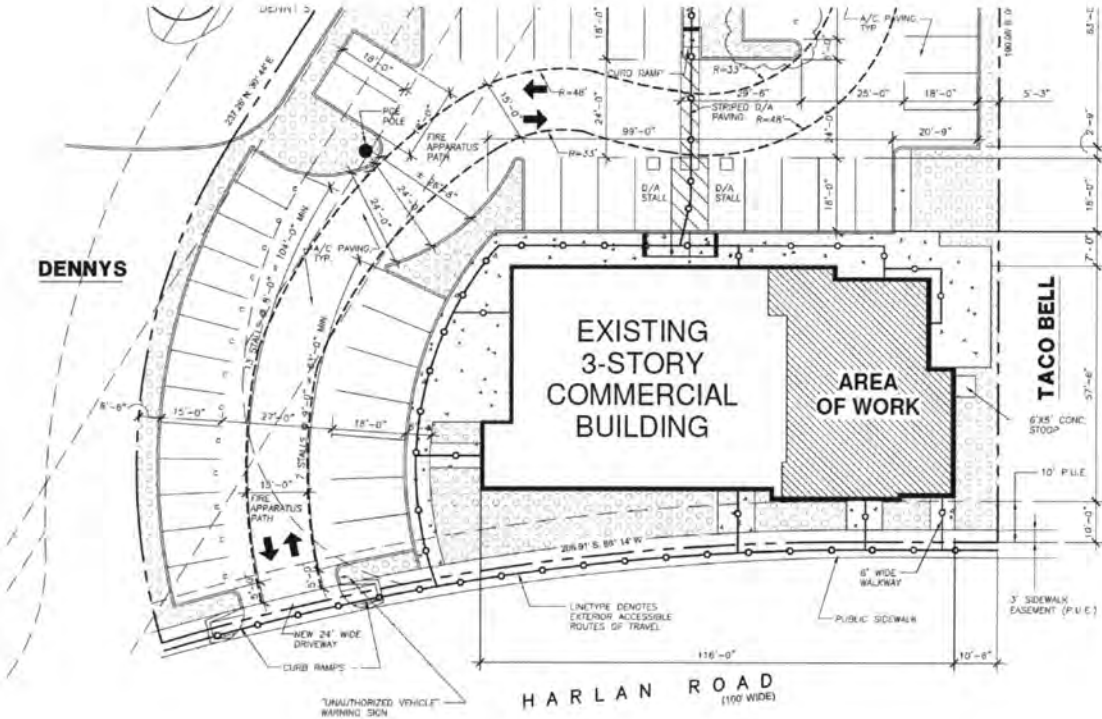
<u>Room</u>	<u>Cubic Feet</u> <u>(volume)</u>	<u>CFM</u>	<u>Fans</u>	<u>Change Per Hour</u>
Vendor Room Cannabis	1060 cubic feet	1160	0.5	66
Storage	2180 cubic feet	1160	0.5	32
Sales Floor	14390 cubic feet	4640	2	19

The system can be expanded to increase the negative pressure of each sealed room as well as the number of CFM's if needed.

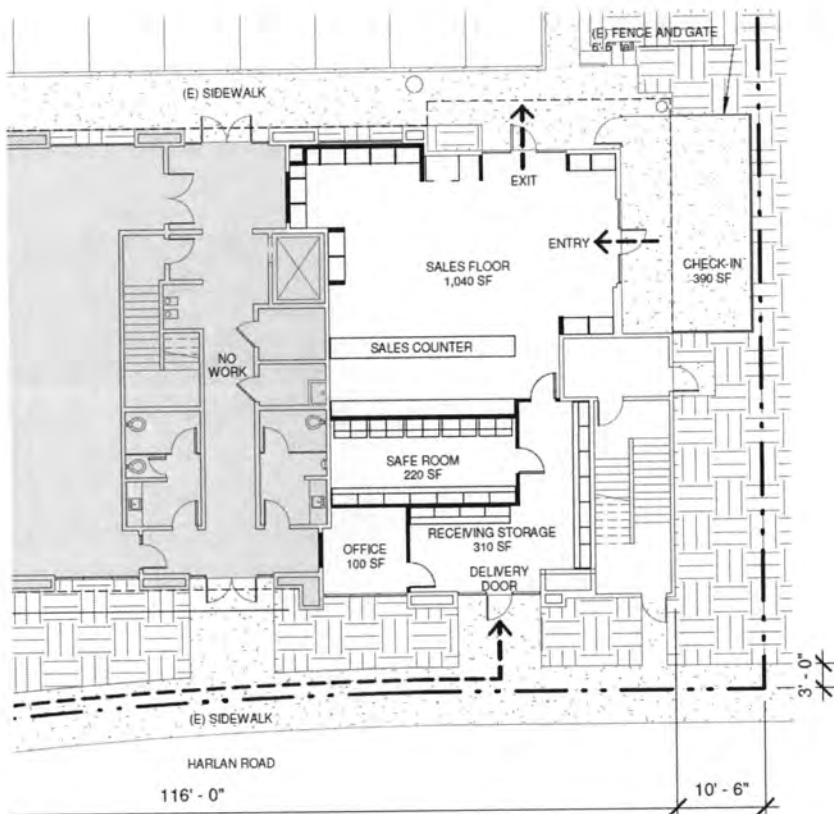
This odor control plan should effectively mitigate any potential adverse impacts to air quality. Its effectiveness will be closely monitored throughout the company's operation.

FLOOR AND SITE PLANS

Site Plan



Floor Plan



Section 5: Security Plan pages 50-55

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- City Attorney

SECTION 6: Hazardous Materials Management Plan

N/A.

The Company will not have hazardous materials in sufficient quantities on site, to warrant a Hazardous Materials Management Plan.

**Exhibit 1
SAMPLE SOP
(STANDARD OPERATING PROCEDURE)**

Cash Handling Policy and Procedures

I. INTERNAL CONTROLS

- A. Access to cash shall be limited and all funds shall be kept secure at all times.
- B. Cash receipts/handling operations are subject to management review. In all instances, one person will check the work performed by another.
- C. All cash receipts must be completely and accurately recorded in the financial records of the Facility.
- D. Appropriate separation of duties shall be employed in all cash operations/handling functions.
- E. All cash receipts shall be deposited daily.

II. SAFEGUARDS

- A. Employees shall count all cash drawers and safe transfers in the Internal Transfer Area in the Facility (as viewable on our Security Site Plan) that is not accessible or visible by Customers. Employees shall have direct access from this Internal Transfer Area to a drop safe within the Secure Product Storage room and shall be moved after hours to the Vault by management.
- B. Cashiers shall not count or reconcile cash drawers while standing at the cash register during business hours, but rather shall change out cash drawers in the Internal Transfer Area in accordance with the above.
- C. All change funds and cash register drawers shall be kept in a locked safe within the Vault room when not in use.
- D. Deposits bags shall be stored in a separate, locked section of the safe.
- E. Only the Manager and owners shall have access to the safe combination and the safe room.

III. CASH DRAWER INTEGRITY

- The Manager shall assign a register to each employee prior to the beginning of each shift.
- Each employee shall be solely responsible for all transactions completed during their shift on their assigned register.
- Each employee shall open and close their own cash drawer, regardless of the length of his or her shift.
- Sharing registers shall be strictly prohibited

A. CASH DRAWER OPENING BALANCE

- 1. Each cash drawer shall open with a beginning balance of \$250.00 to allow for purchases by Customers or make change for purchases from the Facility.
- 2. Cash drawers shall be reconciled prior to the start of the shift within the Internal Transfer Area of the Facility to ensure the accuracy of the opening balance (see Subsection G. "CASH DRAWER RECONCILIATION" of this policy for further instruction).

3. Employees may not accept a drawer that they have not had the opportunity to count.
4. Any discrepancies (overage/shortage) in the cash drawer shall be documented and remedied prior to the start of the shift.

B. PERFORMING CASH TRANSACTIONS

1. Ring transaction into register.
2. Subtotal sale and tell Customer total amount owed.
3. Take cash from Customer and lay cash on top of the cash drawer. Do not put the Customer's money in the cash drawer until you've counted their change back to them. This avoids any misunderstandings pertaining to how much money was originally given and how much change is needed.
4. Do not accept foreign coins, currency, or foreign travel checks.
5. Enter the amount of cash received, then press the cash tender key on the register.
6. Count out the change to the Customer, if any, by starting with the amount of the sale and counting up to the amount they paid with. Put the change into the Customer's hand whenever possible.
7. Put payment in drawer in appropriate slots; face up in one direction.
8. Close cash drawer.
9. Place merchandise in bag and hand the Customer their receipt.

C. CASH DRAWER MAINTENANCE

1. Lay bills and charge slips in tray with all bills and charge slips face up and in the same direction in the cash drawer.
2. Coins shall remain wrapped until needed.
3. Exchanging money between registers is strictly prohibited. Employees shall notify the Manager to request change, if necessary.
4. If additional change is provided, the Employee shall count the change before placing it in the cash drawer.

D. CASH PULLS

1. Cash register drawers shall contain only the amount of cash needed for change purposes. Excess cash shall be removed from the drawer and deposited in the safe periodically throughout each shift. Such transfers shall take place only in the Internal Transfer Area out of public's sight for additional security and protection. We shall utilize this out-of-sight area to resist the ability of bad actors from "casing" the Facility and becoming familiar with our procedures.
2. The Manager shall inspect each cash drawer in the middle of each shift to ensure cash drawers are within established limits. Again, such confirmation shall be completed in the Internal Transfer Area.
3. Employees shall discretely notify the Manager in the event of large cash receipts. The Manager shall remove excess large bills in multiples of \$100 and secure them in the safe, clearly labeled with which drawer and shift they came from.

4. Both the Manager and the employee responsible for the cash drawer should count the amount taken from the drawer together to confirm accuracy.

E. CHANGE FUND

1. A "Change Fund" may be established to provide change for payments received for goods or services rendered by the Facility.
2. The Change Fund may not be used to procure goods or services, make cash advances, or for petty cash needs.
3. Change funds must be reconciled on a weekly basis by the Manager.
4. It is the responsibility of the Manager to limit the use of the Change Fund to legitimate and allowable Facility-related financial transactions.
5. Change Funds may not be commingled with other types of Facility funds or personal funds. Change Funds must be approved by the Manager and the amount is the sole discretion of the Manager.

F. CASH DRAWER SECURITY

1. All unattended cash register drawers shall be locked.
2. Keys shall not be left in the register or in plain sight of the Customer.
3. Employees shall log off before leaving a register unattended.
4. In the evening, employees shall ensure all cash is removed from registers and registers are to remain open showing any potential bad actors that all cash has been removed without the need for further damage to the Facility.

G. CASH DRAWER RECONCILIATION

1. Cash drawers shall be reconciled upon opening, shift changes, and closing. This process requires two (2) employees to work side by side to count all cash in the cash drawer. Neither employee shall leave the Internal Transfer Area or the cash drawer in the possession of the other employee, until the cash is secured in the drop safe, Vault room, or returned to the cash register.
2. Cash drawers shall be reconciled one (1) drawer at a time.
3. One (1) employee shall start with the bills of the highest denomination and count the number of bills.
4. Once counted, the employee shall annotate that count on a piece of paper.
5. The second employee shall count the same stack of bills and annotate his/her count on a separate piece of paper.
6. Each employee shall continue through the drawer counting each denomination in the same manner.
7. Once all cash is counted the employees shall compare their counts for accuracy.
8. If reconciling the cash drawer at the beginning of the shift:
 - a. Promptly place and secure the cash drawer in the register.
 - b. Repeat the steps above for each cash drawer prior to opening each additional register.
9. If reconciling the cash drawer at the end of the shift or at closing:
 - a. Complete the Cash Drawer Reconciliation Form

- b. Print and attach a copy of the Industry Standard Software System Closing Report to the Cash Drawer Reconciliation Form.
10. Prepare the Deposit (see below Section 6.1.11 "Deposits"); Place the remaining bills (the beginning balance) into a bank bag and secure the cash drawer and the bank bag containing the next day's opening balance in the safe.
11. If any drawer has a discrepancy in the count, a recount must take place immediately. If there is still a discrepancy after a recount, the Manager shall investigate and determine the reason for the discrepancy before leaving the store for the day.

IV. DEPOSITS

- A. A deposit shall be prepared and secured in the safe immediately after reconciling each cash drawer at closing or at the end of a shift. All cash in excess of the opening balance shall be deposited.
- B. Once confirmed, all cash in excess of the opening balance from that drawer will be placed in an envelope and sealed.
- C. Once the envelope is sealed the date and time shall be placed on the envelope.
- D. The envelope shall be placed in a bank bag and secured in the safe separate from any other funds.

V. CASH HANDLING DURING DELIVERY

- A. All delivery orders and payments shall be processed through Applicant's FLOWHUB system for proper tracking.
- B. Cashless delivery transactions will be utilized whenever possible. This will protect both driver and Customer and shall improve now-desired 'contactless' transactions.
- C. When cash is accepted, it shall be stored in the safe, which will be mounted and bolted to the interior of the delivery vehicle.
- D. Drivers shall begin their route with limited cash for purposes of solely providing change.
- E. In accordance with BCC Regulations, the delivery employee shall not carry cannabis goods valued in excess of \$5,000 at any time, with no more than \$3,000 of cannabis goods that are not already part of a Customer order that was processed prior to leaving the Facility.

Exhibit 4 Record Keeping Policy

Central California Greens, Inc. (the "Company")

Policy #: 1.0

Effective Date: Upon Commencement

Revision Date: June 2021

RECORD KEEPING POLICY

Purpose: This policy is the method by which the Company shall create and maintain records for their storefront retail dispensary. In compliance with Section 26013 of the California Business and Professions Code, the Company shall utilize the FLOWHUB seed-to-sale software system to ensure a proper track and trace system for their operation.

Responsible Party: The Company and its authorized personnel

POLICY STATEMENT & PROCEDURES

I. Policy Statement

The Company is dedicated to proper, accurate, and confidential record keeping practices consistent with the Medicinal Adult Use Cannabis Regulation and Safety Act ("MAUCRSA") and Health Insurance Portability and Accountability Act, ("HIPAA"), if applicable, taking into account the State regulations (the "Regulations") issued by the California Bureau of Cannabis Control (the "Bureau" or "BCC"). In accordance with the above and applicable local cannabis laws, including City of Lathrop (the "City") Municipal Code (collectively, "Applicable Law"), this policy provides a plan that will provide and ensure safe dispensing, adequate record-keeping and security, theft prevention, and the maintenance of confidential information.

II. Procedure

The Company shall utilize the FLOWHUB software system to track and maintain records, which will be readily available to law enforcement and any other official charged with enforcing the provisions of Applicable Law ("Law Enforcement"). Accordingly, Law Enforcement **may enter the Company's Facility at any time during the hours of operation without notice and inspect the location, records, as well as the recordings and records maintained for seven (7) years in accordance with MAUCRSA.** As a result, all the Company staff shall be notified of this policy and to strictly adhere to its compliance. Company records will be protected from loss, damage, or unauthorized use through the FLOWHUB software system. The Company's point of sale software shall be compliant with the State Unique Identifier and Track and Trace Program (Chapter 6.5 of Division 10 of the California Business and Professions Code). The Company will also maintain all other

records in compliance with Bureau Regulations.

- A. All records described in this section shall be maintained by the Company for a period of **seven (7) years**.
- B. The Company will utilize the FLOWHUB software system to record purchases including recordation by internal clock, denials of sale, delivery options, and other pertinent records.
- C. The Company shall utilize the FLOWHUB software to maintain accurate books and records in an electronic format, detailing all of the revenues and expenses of the Company, and all of its assets and liabilities and on no less than an annual basis at or before the time of the renewal of its cannabis License, or at any time upon reasonable request of the City, submit to the City, in a form approved thereby, a statement, sworn as to accuracy, detailing Company's revenue and number of sales during the previous twelve-month period, or shorter period based upon the timing of the request, provided on a per-month basis. The statement shall also include gross revenues for each month, and all applicable taxes paid or due to be paid.
- D. Further, on an annual basis, the Company shall submit to the City a financial audit of the Company's operations conducted by an independent certified public accountant.
- E. The Company shall also maintain a current register of the names and the contact information (including the name, address, and telephone number) of anyone owning or holding an interest in the Company and separately of all the Owners, Officers, Managers, employees, agents and volunteers currently employed or otherwise engaged by Company and shall provide to City Manager promptly upon request.
- F. The Company shall also maintain personnel records, including employee training records, certifications, and training acknowledgments including METRC, OSHA, and internal compliance training, as well as security personnel licenses issued by the Bureau of Security and Investigative Services.
- G. As applicable, the Company shall maintain all shipping manifests generated through the track and trace system.
- H. Upon a first visit to the Facility, customer, patient, and/or caregiver (collectively, "Customer") information is entered into Company's electronic identification verification system by a Company employee and will include all required information for the FLOWHUB software system entry including:
 - 1. A scan of Customer's valid government ID;
 - 2. For patients, a current valid physician's recommendation;
 - 3. The Customer's name;
 - 4. The Customer's date of birth;
 - 5. The Customer's emergency contact;
 - 6. This record is dated and signed for all subsequent Customer transactions.

- I. The records shall clearly show the source, amount, price, date, and Distributor of all cannabis products received or purchased, and the amount, price, dates, and Customer for all cannabis sold.
- J. In accordance with Section 26001 of the California Business and Professions Code and Section 5409 of the Regulations, the Company will utilize FLOWHUB to ensure Customers do not exceed the mandatory limits as follows:

Adult-Use Customers:

The Company shall sell **no more** than twenty-eight and one-half (28.5) grams of non-concentrated cannabis in a single day to a single Adult-Use Customer.

The Company shall sell **no more** than eight (8) grams or eight thousand (8,000) milligrams of concentrated cannabis as defined in Section 26001 of the California Business and Professions, including concentrated cannabis contained in cannabis products, in a single day to a single Adult-Use Customer.

The Company shall sell **no more** than six (6) immature cannabis plants (known, commonly as 'clones') in a single day to a single Adult-Use Customer.

Medical cannabis patients or primary caregivers:

The Company shall sell **no more** than eight (8) ounces of medical cannabis in the form of dried mature flowers or the plant conversion in a single day to a single patient or the patient's primary caregiver.

The Company shall sell **no more** than twelve (12) clones in a single day to a single patient or the patient's primary caregiver.

If a qualified patient or primary caregiver has a physician's recommendation that this quantity does not meet the qualified patient's medical needs, the Company may sell the amount of medicinal cannabis consistent with the patient's documented needs.

- K. An inventory record documenting the dates and amounts of cannabis sold at the Facility and the daily amounts of cannabis stored at the Facility shall be maintained on-site.

- L. The Company shall keep a complete set of books of account, invoices, copies of orders and sales, bills of lading, weigh bills, bank statements including canceled checks and deposit slips, and all other records necessary to show fully the business revenues, expenses, assets, and liabilities of such licensee.
- M. In accordance with Applicable Law, the original copies of its Commercial Cannabis Permits issued by the City shall be posted in a location readily visible to the public at all times.
- N. All records must be identified as confidential, and any disclosure shall be limited in a manner that maintains the confidentiality of the information contained therein.
- O. All records kept and maintained by the Company shall at all times protect the confidential information of the Customer.
- P. Entries are to include the Facility employee's information for tracking purposes and may only be made by the staff member who is recording the transaction.
- Q. No changes should be made which make any entries illegible. The Company shall notify the Law Enforcement **within twenty-four (24) hours if there is any concern that an entry was altered or otherwise changed.**
- R. FLOWHUB Reconciliation Procedures:
 - 1. The Company shall reconcile the physical inventory of cannabis goods with the records in the track and trace FLOWHUB database at least once every thirty (30) days.
 - 2. The Company shall conduct an audit and notify the City and the Bureau and any other agency required under Applicable Law of any reportable activity pursuant to Section 5036 of the Regulations if the Company discovers a discrepancy between its physical inventory and the FLOWHUB database.
- S. Receipts shall be maintained via a computer program or by pre-numbered receipts and used for each sale.
- T. Safeguards to prevent unauthorized use of the FLOWHUB software system includes separate log-in information for users, and all terminals are recorded by security cameras.
- U. In conjunction with the Company's educational support for Customers, records will be generated for each interaction where Customer education and support materials are provided to the qualifying Customer. Recordation of a description of the materials and the date the materials were provided shall be made. This will be in addition to a Company website provided with each Customer receipt to allow Customer's educational access to any cannabis products purchased from the Company.
- V. If an otherwise qualifying Customer requests cannabis and does not obtain it from the Facility (due to daily limits, sobriety, or other reasons), the following shall be recorded in the record:

Central California Greens

1. The date;
2. The name of the individual who requested the cannabis; and
3. The Facility's reason for refusing to provide the cannabis (*if applicable).

HIPAA COMPLIANCE

The Company's recordkeeping policy shall be subject to any restrictions under the Health Insurance Portability and Accountability Act (HIPAA) regulations. All Facility staff, principal officers and board members are required to complete HIPAA training. The following is written into all offer letters and board member requirements:

"Certificate of HIPAA completion must be accepted thirty (30) days from date of written offer of employment or board certification. Failure to complete training will result in withdrawal of membership or offer letter. Candidates will not be able to assume employment or membership prior to presenting proof of certification hard copy".

The Company is considered a covered employer that is required to comply with the HIPAA Privacy Rule. The Privacy Rule states that Private Health Information ("PHI") is confidential and that no one associated with the Company (such as Facility staff, volunteers, or contractors) may use or disclose such information without the customer's written authorization except under limited and specific circumstances:

- A. To the particular person (the Company's authorized personnel do have to be concerned with the HIPAA Privacy Rule when discussing the consumer's health information with that consumer; with the exception of some mental health related information, which in most cases carries a warning that the report or diagnosis should not be discussed with the patient);
- B. For treatment, payment, and health care operations;
- C. For informal reasons, as long as the patient has the opportunity to agree or object;
- D. For purposes incidental to another permitted PHI disclosure;
- E. For Public Interest and Benefit Activities, in compliance with the MAUCRSA and the CDPH regulations and policies governing the release of information for this purpose; or
- F. For the purposes of research, public health, or health care operations in compliance with the CDPH regulations and policies governing the release of information for this purpose.

In accordance with the above HIPAA limitations, the Company shall allow City officials to have access to its books, records, accounts, together with any other data or documents relevant to its commercial cannabis business activities, for the purpose of conducting an audit or examination. The Company shall produce requested books, records, accounts, and any and all relevant data or documents no later than twenty-four (24) hours after receipt of the City's request unless otherwise stipulated by the City. The Company shall submit materials in an electronic format that is compatible with the City's software and

hardware if required by the City.



**PLANNING DIVISION
Vicinity Map**

	<p>CUP-22-58 Conditional Use Permit Central California Greens 16925 S. Harlan Road, Suite 103 APN: 198-210-10</p>	<p>N</p> <p>(Not to Scale)</p>
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WMB ARCHITECTS
 6757 Pacific Avenue
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 2000 L Street
 Suite 125
 Sacramento, CA 95811
 T 209-944-9110
 F 209-944-5711
 www.wmbarchitects.com

CONDITIONAL USE PERMIT
 Lathrop Dispensary
 1805 S Harlan Rd
 LATHROP, CA 95326

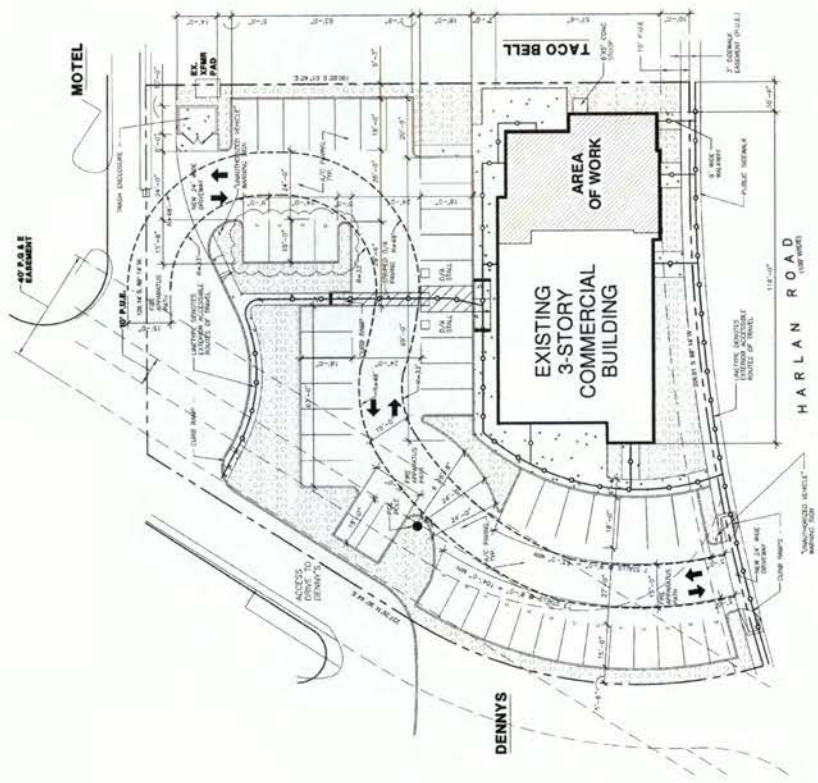
WMB Project No. 21-066

PUBLISH HISTORY:
 DATE PURPOSE
 03/22 CUP APPLICATION
 05/12 CUP RECURRENT

SITE PLAN & VICINITY IMAGES
CUP1

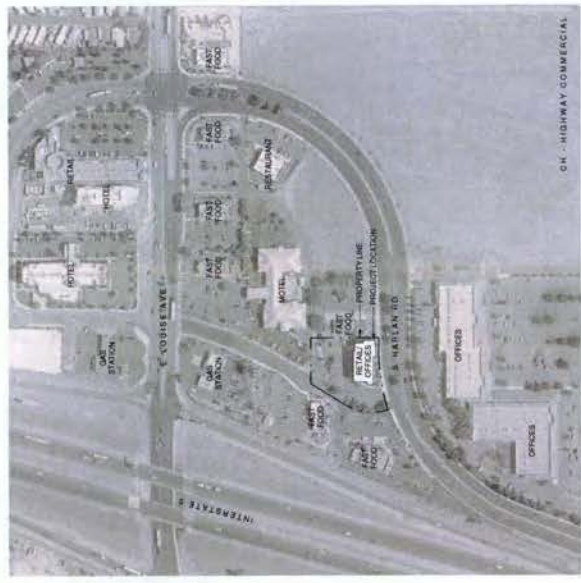
PROJECT INFORMATION

DESCRIPTION: INTERIOR TENANT IMPROVEMENTS FOR CANVASES DISPENSARY. **NO CHANGES TO EXTERIOR FACADE, SITE, LANDSCAPING, SIDEWALK, OR PARKING.**
ADDRESS: 1805 S HARLAN ROAD, LATHROP, CA 95326
PARCEL AREA: 26,155 SF / 0.63 ACRES
ZONING: CH-1 HIGHWAY COMMERCIAL
PERMITTED USE: DISPENSARY
AREA OF WORK: 27,500 SF (UNIMPROVED)
BUILDING HEIGHT: 3-1/2 STORIES (UNIMPROVED)
STREET: HARLAN ROAD



EXISTING SITE PLAN
 1" = 20'-0"

NO CHANGES TO EXTERIOR FACADE, SITE, LANDSCAPING, SIDEWALK, OR PARKING.
 ALL SITE ELEMENTS AND DIMENSIONS ARE IN FEET.



VICINITY MAP
 1" = 100'-0"



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EAST ELEVATION



SOUTH ELEVATION



WEST ELEVATION



NORTH ELEVATION

**CONDITIONAL
USE PERMIT**

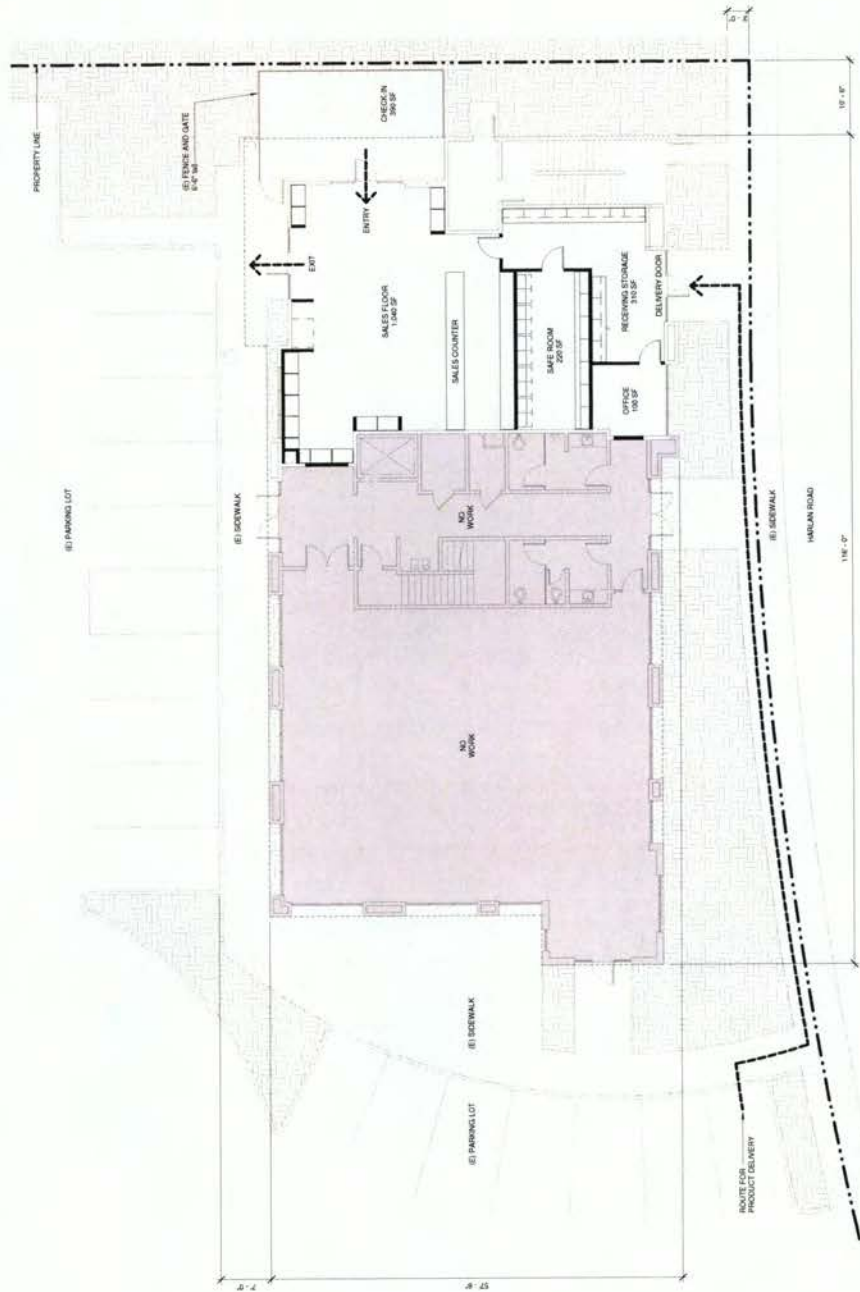
Lathrop Dispensary
1825 S. Jackson Ave
Lathrop, CA 95330

WMB Project No. 21-066

PUBLISH HISTORY:
DATE PURPOSE
03.23.22 CUP APPLICATION
06.17.22 CUP RESUBMITTAL

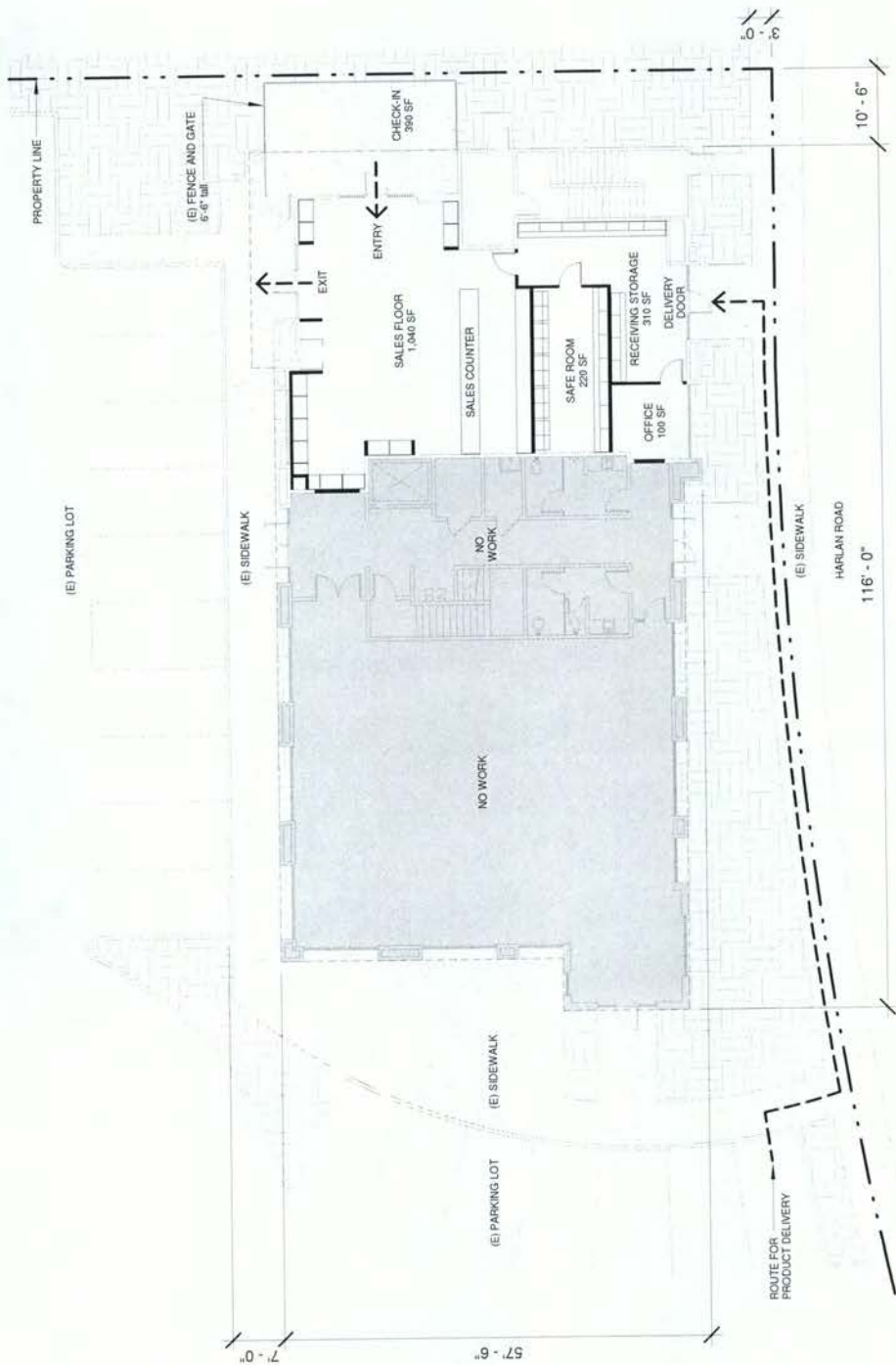
FLOOR PLAN & ELEVATIONS

CUP2



FLOOR PLAN
1/8" = 1'-0"

NO CHANGES TO EXTERIOR FACADE, SITE, LANDSCAPING, SIDEWALK, OR PARKING.
ALL SITE ELEMENTS AND DIMENSIONS ARE EXISTING.



FLOOR PLAN
1/16" = 1'-0"

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 in-store Gross Receipts and two percent (2%) of delivery and online 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.

1. **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: _____

**CITY OF LATHROP
PLANNING COMMISSION RESOLUTION NO. 22-4**

**A RESOLUTION OF THE PLANNING COMMISSION OF THE CITY OF LATHROP
RECOMMENDING APPROVAL OF A CONDITIONAL USE PERMIT FOR CENTRAL
CALIFORNIA GREENS (CUP-22-58)**

WHEREAS, the City of Lathrop Planning Commission held a duly noticed public hearing to consider the Central California Greens project pursuant to the Lathrop Municipal Code; and

WHEREAS, the request is for a Conditional Use Permit and Development Agreement to occupy an approximately 2,000 square foot tenant space for a retail cannabis dispensary and delivery facility within an existing multi-tenant building (High 5 Plaza) on a 0.83-acre parcel on S. Harlan Road; and

WHEREAS, the project is located at 16925 S. Harlan Road, Suite 103 (APN: 198-210-10); and

WHEREAS, the proposed Conditional Use Permit is exempt according to California Environmental Quality Act (CEQA) Article 19 § 15301 Class 1 "Existing Facilities". The proposed project would operate a cannabis dispensary in an existing multi-tenant retail building on S. Harlan Road. The proposed project is located within an existing facility and will involve tenant improvements. Site improvements such as paving, lighting, landscaping, off-street parking and curb, gutter, and sidewalk are existing; and

WHEREAS, the Planning Commission finds that the proposed project is consistent with the Freeway Commercial land use goals and policies and the City of Lathrop General Plan and will comply with the requirements of the Highway Commercial Zoning District and applicable provisions in the Lathrop Municipal Code; and

WHEREAS, the Planning Commission finds that the requirements and conditions of this resolution are reasonable in preserving, protecting, providing for, and fostering the health, safety, and welfare of the citizenry in general, and the persons who work in or visit the development in particular; and

WHEREAS, proper notice of this public meeting was given in all respects as required by law including the publishing of a legal notice of the hearing in the Manteca Bulletin on or about June 2, 2022, email notification sent to Public Hearing subscribers on June 2, 2022, and mailed out to property owners located within 300-foot radius from the Central California Greens project site on June 2, 2022. In addition, the meeting agenda was posted at the Council Chambers bulletin board and three (3) other locations accessible to the public and posted to the City's website; and

WHEREAS, the Planning Commission has reviewed all written evidence and oral testimony presented to date.

NOW, THEREFORE, BE IT RESOLVED the Planning Commission of the City of Lathrop does hereby make the following findings:

1. Conditional Use Permit Findings. Pursuant to Section 17.112.060(A) of the Lathrop Municipal Code (LMC), the Planning Commission finds as follows:

- a. The granting of a use permit for the proposed use is necessary for the preservation and enjoyment of a substantial property right.

Pursuant to Chapter 17.18, Cannabis Activities, in the LMC, Cannabis Dispensary is a Permitted Use upon Approval of a Conditional Use Permit. The proposed project will occupy an approximately 2,000 square foot tenant space to be used as a retail cannabis business and delivery facility within an existing building on a 0.83-acre site. The Cannabis Dispensary is also required to adhere to the provisions in Chapter 5.26, Commercial Cannabis Regulations.

- b. The location of the proposed use is consistent with the objectives of the zoning code and the purpose of the district in which the site is located.

As noted above, the proposed use is consistent with Chapter 17.18, Cannabis Activities in the LMC, where the use "Cannabis Dispensary" is a Permitted Use upon Approval of a Conditional Use Permit. The property is located within the CH, Highway Commercial Zoning District and development of the multi-tenant retail/office building was approved by Planning Commission on April 20, 2007. The proposed use would occupy an existing tenant space (Suite 103) in the building. Furthermore, on- and off-site improvements are complete, including but not limited to paving, lighting, landscaping, off-street parking, and curb, gutter and sidewalk. As such, the location of the proposed use is consistent with the Zoning Code and the purpose of the District in which it is located. As required by State law, the cannabis retail dispensary project site is located outside of the required 600-foot buffer area from sensitive uses (e.g., daycares, schools, and youth facilities). In addition, the project site is located outside of the 1,000-foot buffer, measured from the centerline of the street, from Spartan Way and Lathrop Road and Golden Valley Parkway, as required by Section 5.26.080, Location and minimum proximity requirements, in the LMC.

- c. The proposed use will comply with each of the applicable provisions of Chapter 17.112 of the LMC.

The proposed use complies with the applicable provisions in Chapter 17.112, including Conditions of Approval necessary to protect the public health, safety and general welfare. Additionally, the City has reviewed the applicant's Business Plan which includes provisions for security, consistency with applicable State law, odor mitigation, hours of operation, operation protocols, and delivery procedures. The Conditions of Approval address Planning, Building, Public Works and Police and Fire Department requirements.

2. The Planning Commission finds that the proposed Central California Greens Cannabis Dispensary is consistent with the Freeway Commercial land use goals and policies in the General Plan. The proposed use complies with all applicable provisions and standards in the Highway Commercial Zoning District.
3. The Planning Commission finds that the requirements and conditions of this resolution are reasonable in preserving, protecting, providing for, and fostering the health, safety, and welfare of the citizenry in general, and persons who work in or visit the development in particular.
4. The Planning Commission finds that the proposed Conditional Use Permit is exempt according to California Environmental Quality Act (CEQA) Article 19 § 15301 Class 1 “Existing Facilities”. The proposed project would operate a cannabis dispensary in an existing multi-tenant retail building on S. Harlan Road. The proposed project is located within an existing facility and will involve tenant improvements. Site improvements such as paving, lighting, landscaping, off-street parking and curb, gutter, and sidewalk are existing.

BE IT FURTHER RESOLVED that the Planning Commission of the City of Lathrop based on substantial evidence in the administrative record of proceedings, its findings above and pursuant to its independent review and consideration, does hereby recommend City Council approve Conditional Use Permit No. CUP-22-58, subject to the Conditions of Approval listed as Attachment #3 of the Planning Commission Staff Report, incorporated by reference herein.

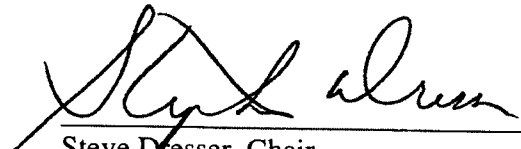
PASSED AND ADOPTED by the Planning Commission of the City of Lathrop at a special meeting on the 15th day of June, 2022 by the following vote:

AYES: Rhodes, Ishihara, Ralmilay

NOES: Dresser, Gatto


ABSTAIN: None

ABSENT: None



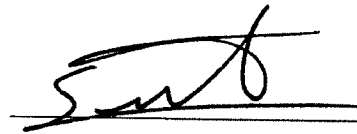
Steve Dresser, Chair

ATTEST:



Mark Meissner, Secretary

APPROVED AS TO FORM:



Salvador Navarrete, City Attorney

**CITY OF LATHROP
PLANNING COMMISSION RESOLUTION NO. 22-5**

**A RESOLUTION OF THE PLANNING COMMISSION OF THE CITY OF LATHROP
FINDING CONSISTENCY WITH THE LATHROP GENERAL PLAN AND
RECOMMENDING THE CITY COUNCIL APPROVE THE DEVELOPMENT
AGREEMENT BETWEEN THE CITY OF LATHROP AND CENTRAL CALIFORNIA
GREENS, INC. (DA-22-81)**

WHEREAS, the City of Lathrop Planning Commission held a duly noticed public hearing to consider the Central California Greens Development Agreement pursuant to the Lathrop Municipal Code; and

WHEREAS, the request is for a Conditional Use Permit and Development Agreement to occupy an approximately 2,000 square foot tenant space for a retail cannabis dispensary and delivery facility within an existing multi-tenant building (High 5 Plaza) on a 0.83-acre parcel on S. Harlan Road; and

WHEREAS, the project is located at 16925 S. Harlan Road, Suite 103 (APN: 198-210-10); and

WHEREAS, Central California Greens, Inc., a California corporation, have applied for approval of a Development Agreement; and

WHEREAS, California Government Code Section 65864 et seq. authorizes any city, county, or city and county to enter into an agreement for the development of real property within its jurisdiction; and

WHEREAS, the proposed Development Agreement has been reviewed by City staff and City Attorney, and have recommended that the Planning Commission review and recommend approval of the Development Agreement as attached and incorporated in the Staff Report as Attachment “6”; and

WHEREAS, the proposed Development Agreement is exempt according to California Environmental Quality Act (CEQA) Article 19 § 15301 Class 1 “Existing Facilities”. The proposed project would operate a cannabis dispensary in an existing multi-tenant retail building on S. Harlan Road. The proposed project is located within an existing facility and will involve tenant improvements. Site improvements such as paving, lighting, landscaping, off-street parking and curb, gutter, and sidewalk are existing; and

WHEREAS, proper notice of this public meeting was given in all respects as required by law including the publishing of a legal notice of the hearing in the Manteca Bulletin on or about June 2, 2022, email notification sent to Public Hearing subscribers on June 2, 2022, and mailed out to property owners located within 300-foot radius from the Central California Greens project site on June 2, 2022. In addition, the meeting agenda was posted at the Council Chambers bulletin board and three (3) other locations accessible to the public and posted to the City’s website; and

WHEREAS, the Planning Commission has utilized its own independent judgement in reviewing the proposed Development Agreement in adopting this Resolution; and

WHEREAS, the Planning Commission desires to provide its recommendation to the City Council regarding the Development Agreement as required by local ordinance and California law; and

WHEREAS, the Planning Commission has reviewed all written evidence and oral testimony presented to date.

NOW, THEREFORE, BE IT RESOLVED that the Planning Commission finds that the text of the Development Agreement is consistent with the Lathrop General Plan as amended, since there is no resultant change in zoning, land use standards, or other similar regulations, and that the Development Agreement is exempt according to the California Environmental Quality Act because:

- a. The proposed Development Agreement involves organizational and financial matters that have no potential for direct or indirect physical effect on the environment.
- b. The proposed Development Agreement is exempt according to CEQA Article 19 § 15301 Class 1 “Existing Facilities”. The proposed project would operate a cannabis dispensary in an existing multi-tenant retail building on S. Harlan Road. The proposed project is located within an existing facility and will involve tenant improvements. Site improvements such as paving, lighting, landscaping, off-street parking and curb, gutter, and sidewalk are existing.
- c. The proposed Development Agreement would not alter the physical nature of the Project Site or its potential environmental impacts.

BE IT FURTHER RESOLVED that the Planning Commission of the City of Lathrop based on substantial evidence in the administrative record of proceedings, and pursuant to its independent review and consideration, hereby adopts Resolution 21-5 finding consistency with the Lathrop General Plan, as amended, and recommends that the City Council approve the Development Agreement between the City of Lathrop and Central California Greens.

PASSED AND ADOPTED by the Planning Commission of the City of Lathrop at a special meeting on the 15th day of June, 2022 by the following vote:

AYES: Rhodes, Ishihara, Ralmilay

NOES: Dresser, Gatto


ABSTAIN: None

ABSENT: None




Steve Dresser, Chair

ATTEST:



Mark Meissner, Secretary

APPROVED AS TO FORM:



Salvador Navarrete, City Attorney

ITEM 5.4

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

ITEM: REVIEW AND CONSIDER TRAFFIC CALMING IMPROVEMENTS AT BARBARA TERRY BOULEVARD AND ADOBE WAY, JOHNSON FERRY ROAD AND VICTORIAN TRAIL, AND JOHNSON FERRY ROAD AND FORTY NINER TRAIL

RECOMMENDATION: Council to Consider Options for Traffic Calming Improvements at Barbara Terry Boulevard and Adobe Way, Johnson Ferry Road and Victorian Trail, And Johnson Ferry Road and Forty Niner Trail

SUMMARY:

City staff has received complaints from residents regarding vehicles travelling at unsafe speeds at three locations in the City including Barbara Terry Boulevard and Adobe Way, Johnson Ferry Road and Victorian Trail, and Johnson Ferry Road and Forty Niner Trail. The installation of all-way stop signs at the three locations has been suggested as a solution to reduce the speed of vehicles travelling through the corridors. Staff evaluated these locations using the California Manual on Uniform Traffic Control Devices (MUTCD) and the City of Lathrop Neighborhood Traffic Calming Program. The following options are being presented to Council for review and consideration:

Option 1 – Installation of Striping to Reduce Lane Widths

(approximate cost of \$7,000 for Johnson Ferry Road & \$16,000 for Barbara Terry Boulevard)

- Recommended: Reducing the traveled lane widths is an effective solution to reduce vehicle speed

Option 2 – Installation of All-Way Stop Control

(approximate cost of \$12,000)

- Not recommended: MUTCD Section 2B.04.05 states "Yield or Stop signs should not be used for speed control"

Staff recommends that Council consider Option 1 as a solution to reduce the vehicle speeds on Barbara Terry Boulevard and Johnson Ferry Road. However, staff will install the all-way stop control if Council elects to proceed with Option 2.

JULY 11, 2022 CITY COUNCIL REGULAR MEETING

REVIEW AND CONSIDER TRAFFIC CALMING IMPROVEMENTS AT BARBARA TERRY BOULEVARD AND ADOBE WAY, JOHNSON FERRY ROAD AND VICTORIAN TRAIL, AND JOHNSON FERRY ROAD AND FORTY NINER TRAIL

BACKGROUND:

City staff has received complaints from residents regarding vehicles traveling at unsafe speeds at three locations in the City including Barbara Terry Boulevard and Adobe Way, Johnson Ferry Road and Victorian Trail, and Johnson Ferry Road and Forty Niner Trail. The installation of all-way stop signs at the three locations has been suggested as a solution to reduce the speed of vehicles traveling through the corridors. Staff evaluated these locations using the California Manual on Uniform Traffic Control Devices (MUTCD) and the City of Lathrop Neighborhood Traffic Calming Program. The following options are being presented to Council for review and consideration:

Option 1 – Installation of Striping to Reduce Lane Widths

(approximate cost of \$7,000 for Johnson Ferry Road & \$16,000 for Barbara Terry Boulevard)

- Recommended: Reducing the traveling lane widths is an effective solution to reduce vehicle speed

Option 2 – Installation of All-Way Stop Control

(approximate cost of \$12,000)

- Not recommended: MUTCD Section 2B.04.05 states "Yield or Stop signs should not be used for speed control"

Wide lanes often result in higher vehicle speeds due to the increased comfort of the driver and less consideration of their surroundings. Staff recommends that Council consider Option 1 as a solution to reduce the vehicle speeds on Barbara Terry Boulevard and Johnson Ferry Road.

Option 1 proposes the installation of striping to delineate the traveled lane from the on-street parking and reduce the traveled lane width. The existing lane width for Johnson Ferry Road is 17' with sporadic on-street parking. The proposed edge line and centerline would be installed to create two 10' travel lanes and two 7' parking lanes as shown in Attachment "A". The existing width for Barbara Terry Boulevard is 48' with sporadic on-street parking. The striping would be installed to create two 10' travel lanes, two 5' bicycle lanes, two 2' bicycle lane buffers and two 7' parking lanes as shown in Attachment "B".

JULY 11, 2022 CITY COUNCIL REGULAR MEETING

REVIEW AND CONSIDER TRAFFIC CALMING IMPROVEMENTS AT BARBARA TERRY BOULEVARD AND ADOBE WAY, JOHNSON FERRY ROAD AND VICTORIAN TRAIL, AND JOHNSON FERRY ROAD AND FORTY NINER TRAIL

Further, Option 1 promotes the “Complete Streets” concept and is consistent with the Goals and Policies of the City’s Draft General Plan by providing connectivity of the Mosssdale neighborhood to the existing Central Lathrop bike lanes on Barbara Terry Boulevard, which currently terminate at Adobe Way. “Complete Streets” is a concept that considers and provides the most safety for all modes of transportation on a street including vehicular, bicycle and pedestrian.

REASON FOR RECOMMENDATION:

Staff is requesting that Council consider the proposed traffic calming improvements for Barbara Terry Boulevard and Adobe Way, Johnson Ferry Road and Victorian Trail, and Johnson Ferry Road and Forty Niner Trail. Staff recommends that Council consider Option 1 as lane width reduction is an effective solution to reduce vehicle speed. However, staff will install the all-way stop control if Council elects to proceed with Option 2.

FISCAL IMPACT:

Staff estimates the approximate construction costs below for the two options presented to Council:

Option 1 – Installation of Striping to Reduce Lane Widths	\$23,000
Option 2 – Installation of All-Way Stop Control	\$12,000

Staff will pursue the option selected by Council, develop construction documents, and secure bids for the project. Sufficient funding has been allocated in CIP PS 22-16 Traffic Calming Measure fund (3310) in fiscal year 21/22.


ATTACHMENTS:

- A. Proposed Striping for Barbara Terry Boulevard
- B. Proposed Striping for Johnson Ferry Road

JULY 11, 2022 CITY COUNCIL REGULAR MEETING

REVIEW AND CONSIDER TRAFFIC CALMING IMPROVEMENTS AT BARBARA TERRY BOULEVARD AND ADOBE WAY, JOHNSON FERRY ROAD AND VICTORIAN TRAIL, AND JOHNSON FERRY ROAD AND FORTY NINER TRAIL

APPROVALS:



Brad Taylor
City Engineer

6/24/2022
Date




Cari James
Director of Finance

6/28/2022
Date



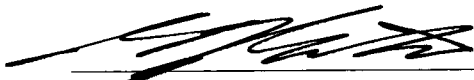
Michael King
Assistant City Manager

6-27-2022
Date



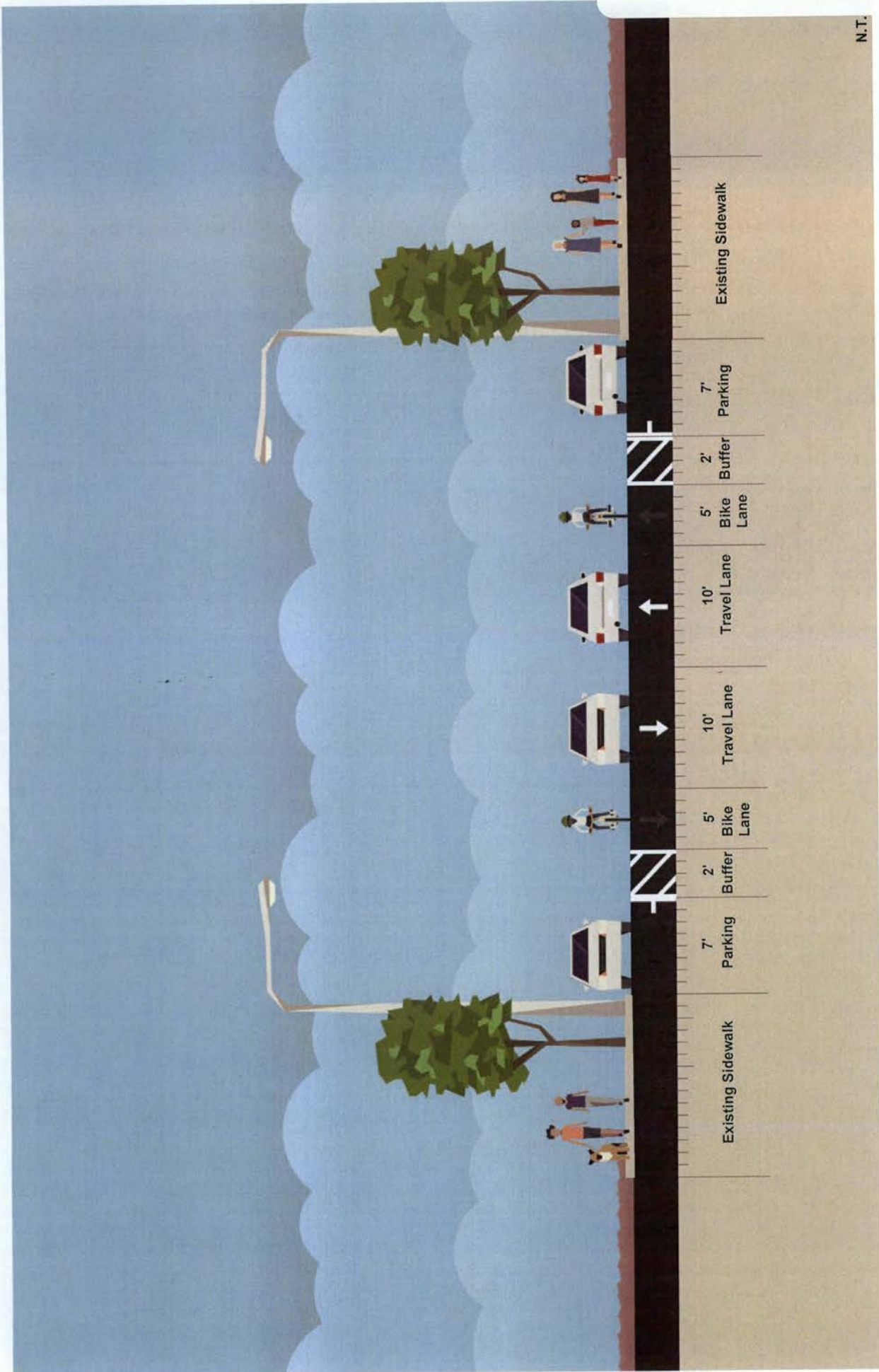
Salvador Navarrete
City Attorney

6-27-2022
Date



Stephen J. Salvatore
City Manager

7.5.22
Date



Proposed Striping for Barbara Terry Boulevard

MATCH LINE (SEE ABOVE)

MCKEE BLVD

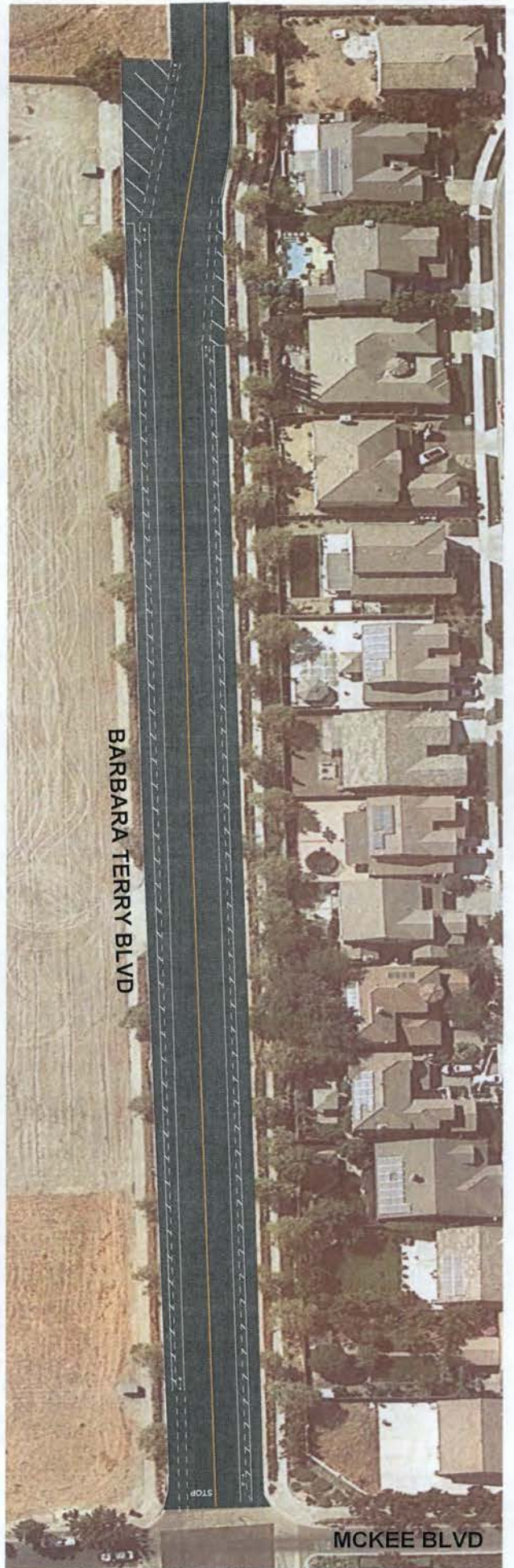
STOP

BARBARA TERRY BLVD

ADOBE WAY

STOP

STOP

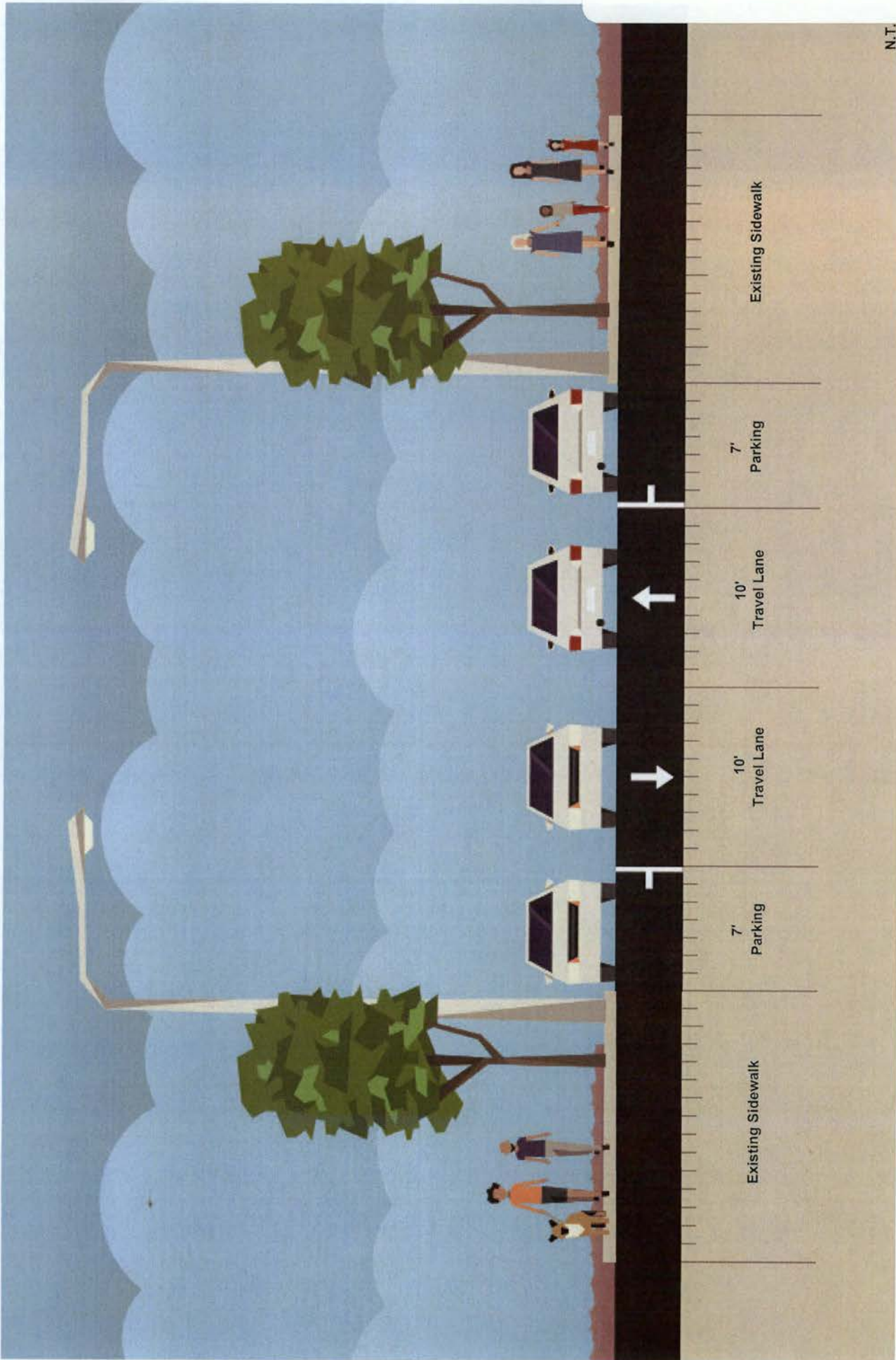


BARBARA TERRY BLVD

STOP

MCKEE BLVD

MATCH LINE (SEE BELOW)



Proposed Striping for Johnson Ferry Road

MATCH LINE (SEE ABOVE)



N.T.S.



ITEM 5.5

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

ITEM: DISCUSS AND APPROVE AN OPTION AND LAND LEASE AGREEMENT FOR THE CONSTRUCTION OF A NEW WIRELESS COMMUNICATIONS TOWER

RECOMMENDATION: Discuss and Adopt Resolution Approving an Option and Land Lease Agreement for the Construction of a New Wireless Communications Tower

SUMMARY:

This item requests City Council consideration to approve an Option and Land Lease Agreement ("Agreement") for a wireless communications facilities site lease with New Cingular Wireless PCS, LLC dba AT&T ("AT&T"), for the development and construction of a wireless communication tower ("Tower") on City-owned property near Christopher Way, and non-exclusive use of the Tower and ground space by AT&T.

The proposed Tower will have the ability to host additional national cellular communication providers and related public agencies in addition to AT&T, and will be able to increase and improve wireless and cellular mobile communications capacities, not only for businesses and residents within the area but also for essential emergency response, community safety, commerce, recreation, and tourists/commuters/travelers that rely on consistent and reliable wireless communication all along the Interstate 5 corridor.

Staff recommends City Council consider a resolution to approve the Option and Tower Lease Agreement with AT&T.

BACKGROUND:

The City and AT&T have negotiated terms for a proposed Agreement for AT&T to develop a communications Tower on City-owned property near Christopher Way, in Lathrop. It is favorable to the City to require the Tower to be built on City-owned property so that the City may control use of the structure. Once the Tower is constructed, the City will be able to enter into lease agreements with other wireless communications providers to provide more efficient wireless communications services to the Lathrop community.

The submitted plans for the Tower include construction of an eighty-six (86) foot Tower (a "Monopole") with a proposed twenty (20) foot non-exclusive lessee access and utility easement, and the Tower will be structurally engineered to accommodate three (3) wireless providers. Once construction is complete, the Tower would be dedicated to the City.

Reliable and robust wireless networks are of increasing importance with the growth and use of cellular phones and data driven devices. Wireless telecommunication devices such as mobile phones, smartphones, and tablets have become an important tool for business, commerce, and public safety. AT&T use of the Tower will also be

Discuss and Adopt Resolution Approving an Option and Land Lease Agreement for the Construction of a New Wireless Communications Tower

for hosting the FirstNet Network, a First Responder Network Authority organization established by Congress after the September 11, 2001 tragedy. FirstNet is contracted with AT&T to deliver the first nationwide public safety broadband network across the country (the "Network"). This Network prioritizes the wireless broadband connection of vital communication to first responders quickly and efficiently, allowing the public safety community to continue to protect our families and save lives.

The proposed project will have no adverse effect on abutting property and surrounding industrial development and the lease area is adequate in size to accommodate the proposed project while limited enough to allow the City to make other use of the remaining parcel.

No land use Planning entitlement is required for the proposed cell tower pursuant to Section 17.97.130 of the Lathrop Municipal Code. This provision exempts all wireless communications facility from a land use entitlement (Conditional Use Permit or Site Plan Review) if the facility is proposed on City owned property pursuant to a lease agreement.

REASON FOR RECOMMENDATION:

Wireless telecommunication devices such as mobile phones, smartphones, and tablets have become an important tool for business, commerce, and public safety.

The proposed Tower would support the FirstNet public safety dedicated, nationwide broadband Network allowing priority communication to reach first responders quickly and allow additional communications providers to bring more efficient, non-emergency wireless communication capabilities to the Lathrop Community.

FISCAL IMPACT:

The proposed Agreement for the construction and operation of a new communication Tower would provide the City with a mechanism to collect funds to maintain the Tower and the Site (the "Lease Payments"). The portion of the Lease Payments retained by the City is adequate for maintenance, and income in excess of the costs of maintenance will be available to the City for general use.

ATTACHMENTS:

- A. A Resolution Approving an Option and Land Lease Agreement with New Cingular Wireless PCS, LLC dba AT&T for the Construction and Operation of a Communications Tower on City of Lathrop Property
- B. Option and Land Lease Agreement
- C. Primer on the FirstNet Authority's Congressional Mandate to Deploy a Nationwide Public Safety Broadband Network

CITY MANAGER'S REPORT
JULY 11, 2022 CITY COUNCIL REGULAR MEETING
Discuss and Adopt Resolution Approving an Option and Land Lease Agreement for the Construction of a New Wireless Communications Tower

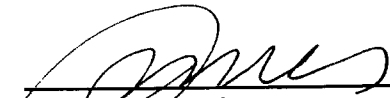
APPROVALS:



Ken Reed
Senior Construction Manager


7-6-22

Date


Tony Fernandes
Director of Information Systems

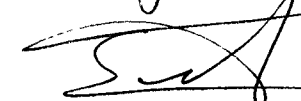
7-6-2022

Date


Cari James
Director of Finance

7/6/22

Date


Salvador Navarrete
City Attorney

7-5-2022

Date


Michael King
Assistant City Manager

7-6-2022

Date


Stephen J. Salvatore
City Manager

7.7.22

Date

RESOLUTION NO. 22-

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LATHROP
APPROVING AN OPTION AND LAND LEASE AGREEMENT WITH NEW
CINGULAR WIRELESS PCS, LLC DBA AT&T FOR THE CONSTRUCTION AND
OPERATION OF A COMMUNICATIONS TOWER ON CITY OF LATHROP
PROPERTY**

WHEREAS, New Cingular Wireless PCS, LLC dba AT&T ("AT&T") has proposed to build a new communications tower ("Tower") in the City of Lathrop; and

WHEREAS, the City desires to allow AT&T to build a new communications tower to bring more efficient wireless communication capabilities and broadband network support to first responders in the Lathrop community; and

WHEREAS, the City and AT&T have negotiated an Option and Land Lease Agreement for the construction and operation and maintenance of said Tower; and

WHEREAS, once the Tower is complete and accepted by the City, the City may enter into lease agreements with other wireless communications providers who may then provide more efficient wireless communication services to the Lathrop community; and

WHEREAS, a land use Planning entitlement is not required for the proposed Tower per Section 17.97.130 of the Lathrop Municipal Code, which exempts all wireless communications facilities from land use entitlements (Conditional Use Permit or Site Plan Review) if the facility is proposed on City owned property pursuant to a lease agreement; and

WHEREAS, the portion of the lease payments retained by the City is anticipated to be adequate for maintenance, and income in excess of the costs of maintenance will be available to the City for general use.

NOW, THEREFORE, BE IT RESOLVED, that the City Council of the City of Lathrop does hereby approve the proposed Option and Land Lease Agreement with New Cingular Wireless PCS, LLC dba AT&T.

The foregoing resolution was passed and adopted this 11th day of July, 2022, by the following vote of the City Council, to wit:

AYES:

NOES:

ABSENT:

ABSTAIN:

SONNY DHALIWAL, MAYOR

ATTEST:

APPROVED AS TO FORM:

Teresa Vargas, City Clerk



Salvador Navarrete, City Attorney

Market: Northern California
Cell Site Number: CVL01950
Cell Site Name: D'Arcy Parkway
Search Ring Name: CVL01950_SR
Fixed Asset Number: 14737968

OPTION AND LAND LEASE AGREEMENT

THIS OPTION AND LAND LEASE AGREEMENT (“**Agreement**”), dated as of the latter of the signature dates below (the “**Effective Date**”), is entered into by the City of Lathrop, a California Municipal Corporation, having a mailing address of 390 Towne Center Drive, Lathrop, CA 95330 (“**Landlord**”) and New Cingular Wireless PCS, LLC, a Delaware limited liability company, having a mailing address of 1025 Lenox Park Blvd NE, 3rd Floor, Atlanta, GA 30319 (“**Tenant**”).

BACKGROUND

Landlord owns or controls that certain plot, parcel or tract of land, as described on **Exhibit 1**, together with all rights and privileges arising in connection therewith, located at Christopher Way, in the City of Lathrop, in the County of San Joaquin, State of California [APN 198-130-59] (collectively, the “**Property**”). Landlord desires to grant to Tenant the right to use a portion of the Property in accordance with this Agreement.

The parties agree as follows:

1. OPTION TO LEASE.

(a) Landlord grants to Tenant a non-exclusive option (the “**Option**”) to lease a certain portion of the Property containing approximately 900 square feet including the air space above such ground space, as described on attached **Exhibit 1**, (the “**Premises**”), for the placement of a Communication Facility in accordance with the terms of this Agreement.

(b) During the Option Term, and during the Term, Tenant and its agents, engineers, surveyors and other representatives will have the right to enter upon the Property to inspect, examine, conduct soil borings, drainage testing, material sampling, radio frequency testing and other geological or engineering tests or studies of the Property (collectively, the “**Tests**”), to apply for and obtain licenses, permits, approvals, or other relief required of or deemed necessary or appropriate at Tenant’s sole discretion for its use of the Premises and include, without limitation, applications for zoning variances, zoning ordinances, amendments, special use permits, and construction permits (collectively, the “**Government Approvals**”), initiate the ordering and/or scheduling of necessary utilities, and otherwise to do those things on or off the Property that, in the opinion of Tenant, are necessary in Tenant’s sole discretion to determine the physical condition of the Property, the environmental history of the Property, Landlord’s title to the Property and the feasibility or suitability of the Property for Tenant’s Permitted Use, all at Tenant’s expense. Tenant will not be liable to Landlord or any third party on account of any pre-existing defect or condition on or with respect to the Property, whether or not such defect or condition is disclosed by Tenant’s inspection. Tenant will restore the Property to its condition as it existed at the commencement of the Option Term, reasonable wear and tear and loss by casualty or other causes beyond Tenant’s control excepted.

(c) In consideration of Landlord granting Tenant the Option, Tenant agrees to pay Landlord the sum of One Thousand and No/100 Dollars (\$1,000.00) within thirty (30) business days after the Effective Date. The Option may be exercised during an initial term of one (1) year commencing on the Effective Date (the “**Initial Option Term**”) which term may be renewed by Tenant for an additional one (1) year (the “**Renewal Option Term**”) upon written notification to Landlord and the payment of an additional One Thousand and No/100 Dollars (\$1,000.00) no later than five (5) days prior to the expiration date of the Initial Option Term. The Initial Option Term and any Renewal Option Term are collectively referred to as the “**Option Term.**”

(d) The Option may be sold, assigned or transferred at any time by Tenant without the written consent of Landlord. Upon notification to Landlord of such sale, assignment or transfer, Tenant shall

immediately be released from any and all liability under this Agreement, including the payment of any rental or other sums due, without any further action.

(e) During the Option Term, Tenant may exercise the Option by notifying Landlord in writing. If Tenant exercises the Option, then Landlord leases the Premises to Tenant subject to the terms and conditions of this Agreement. If Tenant does not exercise the Option during the Initial Option Term or any extension thereof, then this Agreement will terminate, and the parties will have no further liability to each other.

(f) If during the Option Term, or during the Term if the Option is exercised, Landlord decides to subdivide, sell, or change the status of the zoning of the Premises, the Property or any of Landlord's contiguous, adjoining or surrounding property (the "**Surrounding Property**"), or in the event of a threatened foreclosure on any of the foregoing, Landlord shall immediately notify Tenant in writing. Landlord agrees that during the Option Term, or during the Term if the Option is exercised, Landlord shall not initiate or consent to any change in the zoning of the Premises, the Property or the Surrounding Property or impose or consent to any other use or restriction that would prevent or limit Tenant from using the Premises for the Permitted Use. Any and all terms and conditions of this Agreement that by their sense and context are intended to be applicable during the Option Term shall be so applicable.

2. PERMITTED USE.

(a) Tenant may use the designated portions of the Premises for the transmission and reception of communications signals and the installation, construction, maintenance, operation, repair, replacement and upgrade of communications fixtures and related equipment, cables, accessories and improvements, which may include a suitable support structure ("**Structure**"), associated antennas, I beams, equipment shelters or cabinets and fencing and any other items necessary to the successful and secure use of the Premises (collectively, the "**Communication Facility**" or "**Communication Facilities**"), as well as the right to test, survey and review title on the Property; Tenant further has the right but not the obligation to add, modify and/or replace equipment in order to be in compliance with any current or future federal, state or local mandated application, including, but not limited to, emergency 911 communication services, at Tenant's sole cost but with no additional fee charged by Landlord (collectively, the "**Permitted Use**"). Landlord and Tenant agree that any portion of the Communication Facility that may be conceptually described on **Exhibit 1** will not be deemed to limit Tenant's Permitted Use but Tenant shall not interfere with the City's use or the use by other Tenants of the City of the portions of the Communication Facility not exclusively reserved for Tenant herein. If **Exhibit 1** includes drawings of the initial installation of the Communication Facility, Landlord's execution of this Agreement will signify Landlord's approval of **Exhibit 1**. For a period of ninety (90) days following the start of construction, Landlord grants Tenant, its subtenants, licensees and sublicensees, the right to use such portions of the Landlord's Surrounding Property as described in **Exhibit 1** as may reasonably be required during construction and installation of the Communication Facility. Tenant has the right to install and operate transmission cables from the equipment shelter or cabinet to the antennas, electric lines from the main feed to the equipment shelter or cabinet and communication lines from the Property's main entry point to the equipment shelter or cabinet, and to make other improvements, alterations, upgrades or additions appropriate for Tenant's Permitted Use, including the right to construct a fence around the Premises, install warning signs to make individuals aware of risks, install protective barriers, install any other control measures reasonably required by Tenant's safety procedures or applicable law, and undertake any other appropriate means to secure the Premises at Tenant's expense. Tenant has the right to install, modify, supplement, replace, upgrade, expand the equipment, increase the number of antennas or relocate the Communication Facility within the Premises at any time during the Term of this Agreement so long as that does not interfere with the City's use of the Premises and does not interfere with the use of the Premises by any other Tenant of the Premises pursuant to separate lease with the Landlord. Tenant will be allowed to make such alterations to the Property in order to ensure that Tenant's Communication Facility complies with all applicable federal, state or local laws, rules or regulations. In the event Tenant desires to modify or upgrade the Communication Facility, in a manner that requires an additional portion of the Property (the "**Additional Premises**") for such modification or upgrade, Landlord shall comply with all Federal and State laws and agrees to negotiate a reasonable

amended compensation structure to this Agreement in a timely manner, and will not unreasonably withhold approval.

(b) Tenant shall construct an eighty-six foot (86') monopole pursuant to **Exhibit 1** ("Tower") on the Property and upon completion, Tenant will transfer ownership of the Tower to Landlord with an invoice of the actual costs of such construction ("Invoice Amount," as further defined below). The transfer will occur upon completion of all of the following: 1.) Tenant's notice to Landlord confirming that it has completed the construction of the Tower pursuant to approved City specifications and invoice detailing actual costs incurred by Tenant and sought as a credit toward Rent, 2.) Tenant providing written lien releases confirming that all lien holders and subcontractors have been paid in full by Tenant, 3.) Tenant providing one year maintenance bond, and 3.) Landlord's inspection of facilities and acceptance of facilities by City Council for the City of Lathrop. In exchange for Tenant's construction of the Tower and transfer of ownership of the Tower to Landlord, the Rent (as hereinafter defined) will abate during the Term as set forth below in Section 4 and shall cover the full amount of the Invoice Amount.

3. **TERM.**

(a) The initial lease term will be five (5) years (the "**Initial Term**"), commencing on the effective date of written notification by Tenant to Landlord of Tenant's exercise of the Option (the "**Term Commencement Date**"). The Initial Term will terminate on the fifth (5th) anniversary of the Term Commencement Date.

(b) This Agreement will automatically renew for five (5) additional five (5) year term(s) (each additional five (5) year term shall be defined as an "**Extension Term**"), upon the same terms and conditions set forth herein unless Tenant notifies Landlord in writing of Tenant's intention not to renew this Agreement at least sixty (60) days prior to the expiration of the Initial Term or the then-existing Extension Term.

(c) Unless (i) Landlord or Tenant notifies the other in writing of its intention to terminate this Agreement at least six (6) months prior to the expiration of the final Extension Term, or (ii) the Agreement is terminated as otherwise permitted by this Agreement prior to the end of the final Extension Term, this Agreement shall continue in force upon the same covenants, terms and conditions for a further term of one (1) year, and for annual terms thereafter ("**Annual Term**") until terminated by either party hereto by giving to the other party hereto written notice of its intention to so terminate at least six (6) months prior to the end of any such Annual Term. Monthly rent during such Annual Terms shall be equal to the Rent paid for the last month of the final Extension Term. If Tenant remains in possession of the Premises after the termination of this Agreement, then Tenant will be deemed to be occupying the Premises on a month-to-month basis (the "**Holdover Term**"), subject to the terms and conditions of this Agreement.

(d) The Initial Term, any Extension Terms, any Annual Terms and any Holdover Term are collectively referred to as the "**Term.**"

4. **RENT.**

(a) Commencing on the first day of the month following the date that Tenant commences construction (the "**Rent Commencement Date**"), Tenant will pay Landlord on or before the fifth (5th) day of each calendar month in advance, Two Thousand Two Hundred Fifty-Five and No/100 Dollars (\$2,255.00) (the "**Rent**"), at the address set forth above. In any partial month occurring after the Rent Commencement Date, the Rent will be prorated. The initial Rent payment will be forwarded by Tenant to Landlord within ninety (90) days after the Rent Commencement Date. Every 12 months, Rent will increase by two and a half percent (2.5%) over the Rent paid during the previous year.

(b) Each year of each Extension Term, the monthly Rent will increase by two and a half percent (2.5%) over the Rent paid during the previous year.

(c) All charges payable under this Agreement such as utilities and taxes shall be billed by Landlord within one (1) year from the end of the calendar year in which the charges were incurred; any charges beyond such period shall not be billed by Landlord, and shall not be payable by Tenant. The foregoing shall not apply to monthly Rent which is due and payable without a requirement that it be billed by Landlord. The provisions of this subsection shall survive the termination or expiration of this Agreement.

(d) Landlord shall allow Tenant to install its antennas and ancillary equipment on the Tower throughout the Term, including Renewal Terms, of this Lease in accordance with Section 2 of this Agreement. Landlord shall be responsible for the maintenance and repair of the Tower, except for damage caused by Tenant. Tenant shall have no obligation to construct the Tower until Tenant has received zoning approval to install its antennas on the Tower. In consideration for conveyance of the Tower to Landlord, Tenant shall be entitled to rent abatement in an amount equal to one hundred percent (100%) of Tenant's total cost to design and construct the Tower. Such cost shall include: the design of the Tower; the Tower itself and the Tower foundation; the installation of the Tower on the Premises; soils work; and a Five Thousand and No/100 Dollar (\$5,000.00) construction management fee (collectively "Design and Construction Costs") and seventy-five percent (75%) of Tenant's cost to install shared utilities, the aggregate of which shall not exceed the sum of One Hundred Sixty Thousand and No/100 Dollars (\$160,000.00), collectively the "Invoice Amount".

(e) All of Tenant's construction and installation work at the Premises shall be performed at the Tenant's sole cost and expense and in a good and workmanlike manner. Tenant shall not be required to make any repairs to the Premises except for the damages to the Premises directly caused by Tenant, its employees, agents, contractors or subcontractors. Upon the expiration, cancellation or termination of this Agreement, Tenant shall surrender the Premises in accordance with the removal provisions set forth in Section 13 of this Agreement.

(f) In the event this Agreement is terminated prior to full payment of the Invoice Amount, the remaining balance of the Invoice Amount shall immediately become due and owing from the Landlord to the Tenant, and Landlord shall pay such remaining balance to Tenant within forty-five (45) days after such termination.

5. APPROVALS.

(a) Landlord agrees that Tenant's ability to use the Premises is contingent upon the suitability of the Premises and Property for the Permitted Use and Tenant's ability to obtain and maintain all Government Approvals. Landlord authorizes Tenant to prepare, execute and file all required applications to obtain Government Approvals for the Permitted Use and agrees to reasonably assist Tenant with such applications and with obtaining and maintaining the Government Approvals.

(b) Tenant has the right to obtain a title report or commitment for a leasehold title policy from a title insurance company of its choice and to have the Property surveyed by a surveyor of its choice.

(c) Tenant may also perform and obtain, at Tenant's sole cost and expense, soil borings, percolation tests, engineering procedures, environmental investigation or other tests or reports on, over, and under the Property, necessary to determine if Tenant's use of the Premises will be compatible with Tenant's engineering specifications, system, design, operations or Government Approvals.

6. TERMINATION. This Agreement may be terminated, without penalty or further liability, as follows:

(a) by either party on thirty (30) days prior written notice, if the other party remains in default under Section 5 of this Agreement after the applicable cure periods;

(b) by Tenant upon written notice to Landlord, if Tenant is unable to obtain, or maintain, any required approval(s) or the issuance of a license or permit by any agency, board, court or other governmental authority necessary for the construction or operation of the Communication Facility as now or hereafter intended by Tenant; or if Tenant determines, in its sole discretion that the cost of or delay in obtaining or retaining the same is commercially unreasonable;

(c) by Tenant, upon written notice to Landlord, if Tenant determines, in its sole discretion, due to the title report results or survey results, that the condition of the Premises is unsatisfactory for its intended uses;

(d) by Tenant upon written notice to Landlord for any reason or no reason, at any time prior to commencement of construction by Tenant; or

(e) by Tenant upon sixty (60) days' prior written notice to Landlord for any reason or no reason, so long as Tenant pays Landlord a termination fee equal to three (3) months' Rent, at the then-

current rate, provided, however, that no such termination fee will be payable on account of the termination of this Agreement by Tenant under any termination provision contained in any other Section of this Agreement, including the following: Section 5 Approvals, Section 6(a) Termination, Section 6(b) Termination, Section 6(c) Termination, Section 6(d) Termination, Section 11(d) Environmental, Section 18 Condemnation or Section 19 Casualty.

7. **INSURANCE.** During the Option Term and throughout the Term, Tenant will purchase and maintain in full force and effect such general liability policy as Tenant may deem necessary. Said policy of general liability insurance will at a minimum provide a combined single limit of One Million and No/100 Dollars (\$1,000,000.00). Notwithstanding the foregoing, Tenant shall have the right to self-insure such general liability coverage.

8. **INTERFERENCE.**

(a) Prior to or concurrent with the execution of this Agreement, Landlord has provided or will provide Tenant with a list of radio frequency user(s) and frequencies used on the Property as of the Effective Date. Tenant warrants that its use of the Premises will not interfere with those existing radio frequency users on the Property, as long as the existing radio frequency user(s) operate and continue to operate within their respective frequencies and in accordance with all applicable laws and regulations.

(b) Landlord will not grant, after the Effective Date, a lease, license or any other right to any third party, if the exercise of such grant may in any way adversely affect or interfere with the Communication Facility, the operations of Tenant or the rights of Tenant under this Agreement. Landlord will notify Tenant in writing prior to granting any third party the right to install and operate communications equipment on the Property.

(c) Landlord will not, nor will Landlord permit its employees, tenants, licensees, invitees, agents or independent contractors to interfere in any way with the Communication Facility, the operations of Tenant or the rights of Tenant under this Agreement. Landlord will cause such interference to cease within twenty-four (24) hours after receipt of notice of interference from Tenant. In the event any such interference does not cease within the aforementioned cure period, Landlord shall cease all operations which are suspected of causing interference (except for intermittent testing to determine the cause of such interference) until the interference has been corrected.

(d) For the purposes of this Agreement, "interference" may include, but is not limited to, any use on the Property or Surrounding Property that causes electronic or physical obstruction with, or degradation of, the communications signals from the Communication Facility.

9. **INDEMNIFICATION.**

(a) Tenant agrees to indemnify, defend and hold Landlord harmless from and against any and all injury, loss, damage or liability, costs or expenses in connection with a third party claim (including reasonable attorneys' fees and court costs) arising directly from the installation, use, maintenance, repair or removal of the Communication Facility or Tenant's breach of any provision of this Agreement, except to the extent attributable to the negligent or intentional act or omission of Landlord, its employees, invitees, agents or independent contractors.

(b) Landlord agrees to indemnify, defend and hold Tenant harmless from and against any and all injury, loss, damage or liability, costs or expenses in connection with a third party claim (including reasonable attorneys' fees and court costs) arising directly from the actions or failure to act of Landlord, its employees, invitees, agents or independent contractors, or Landlord's breach of any provision of this Agreement, except to the extent attributable to the negligent or intentional act or omission of Tenant, its employees, agents or independent contractors.

(c) The indemnified party: (i) shall promptly provide the indemnifying party with written notice of any claim, demand, lawsuit, or the like for which it seeks indemnification pursuant to this Section 9 and provide the indemnifying party with copies of any demands, notices, summonses, or legal papers received in connection with such claim, demand, lawsuit, or the like; (ii) shall not settle any such claim, demand, lawsuit, or the like without the prior written consent of the indemnifying party; and (iii) shall fully

cooperate with the indemnifying party in the defense of the claim, demand, lawsuit, or the like. A delay in notice shall not relieve the indemnifying party of its indemnity obligation, except (1) to the extent the indemnifying party can show it was prejudiced by the delay; and (2) the indemnifying party shall not be liable for any settlement or litigation expenses incurred before the time when notice is given.

10. WARRANTIES.

(a) Each of Tenant and Landlord (to the extent not a natural person) each acknowledge and represent that it is duly organized, validly existing and in good standing and has the right, power, and authority or capacity, as applicable, to enter into this Agreement and bind itself hereto through the party or individual set forth as signatory for the party below.

(b) Landlord represents, warrants and agrees that: (i) Landlord solely owns the Property as a legal lot in fee simple, or controls the Property by lease or license; (ii) the Property is not and will not be encumbered by any liens, restrictions, mortgages, covenants, conditions, easements, leases, or any other agreements of record or not of record, which would adversely affect Tenant's Permitted Use and enjoyment of the Premises under this Agreement; (iii) then Landlord grants to Tenant sole, actual, quiet and peaceful use, enjoyment and possession of the Premises in accordance with the terms of this Agreement without hindrance or ejection by any persons lawfully claiming under Landlord; (iv) Landlord's execution and performance of this Agreement will not violate any laws, ordinances, covenants or the provisions of any mortgage, lease or other agreement binding on Landlord; and (v) if the Property is or becomes encumbered by a deed to secure a debt, mortgage or other security interest, then Landlord will provide promptly to Tenant a mutually agreeable subordination, non-disturbance and attornment agreement executed by Landlord and the holder of such security interest.

11. ENVIRONMENTAL.

(a) Landlord represents and warrants, except as may be identified in **Exhibit 11** attached to this Agreement, (i) the Property, as of the Effective Date, is free of hazardous substances, including asbestos-containing materials and lead paint, and (ii) the Property has never been subject to any contamination or hazardous conditions resulting in any environmental investigation, inquiry or remediation. Landlord and Tenant agree that each will be responsible for compliance with any and all applicable governmental laws, rules, statutes, regulations, codes, ordinances, or principles of common law regulating or imposing standards of liability or standards of conduct with regard to protection of the environment or worker health and safety, as may now or at any time hereafter be in effect, to the extent such apply to that party's activity conducted in or on the Property.

(b) Landlord and Tenant agree to hold harmless and indemnify the other from, and to assume all duties, responsibilities and liabilities at the sole cost and expense of the indemnifying party for, payment of penalties, sanctions, forfeitures, losses, costs or damages, and for responding to any action, notice, claim, order, summons, citation, directive, litigation, investigation or proceeding ("**Claims**"), to the extent arising from that party's breach of its obligations or representations under Section 11(a). Landlord agrees to hold harmless and indemnify Tenant from, and to assume all duties, responsibilities and liabilities at the sole cost and expense of Landlord for, payment of penalties, sanctions, forfeitures, losses, costs or damages, and for responding to any Claims, to the extent arising from subsurface or other contamination of the Property with hazardous substances prior to the Effective Date or from such contamination caused by the acts or omissions of Landlord during the Term. Tenant agrees to hold harmless and indemnify Landlord from, and to assume all duties, responsibilities and liabilities at the sole cost and expense of Tenant for, payment of penalties, sanctions, forfeitures, losses, costs or damages, and for responding to any Claims, to the extent arising from hazardous substances brought onto the Property by Tenant.

(c) The indemnification provisions contained in this Section 11 specifically include reasonable costs, expenses and fees incurred in connection with any investigation of Property conditions or any clean-up, remediation, removal or restoration work required by any governmental authority. The provisions of this Section 11 will survive the expiration or termination of this Agreement.

(d) In the event Tenant becomes aware of any hazardous materials on the Property, or any environmental, health or safety condition or matter relating to the Property, that, in Tenant's sole

determination, renders the condition of the Premises or Property unsuitable for Tenant's use, or if Tenant believes that the leasing or continued leasing of the Premises would expose Tenant to undue risks of liability to a government agency or other third party, then Tenant will have the right, in addition to any other rights it may have at law or in equity, to terminate this Agreement upon written notice to Landlord.

12. ACCESS. At all times throughout the Term of this Agreement, Tenant and its employees, agents, and subcontractors, will have twenty-four (24) hour per day, seven (7) day per week pedestrian and vehicular access ("**Access**") to and over the Property, from an open and improved public road to the Premises, for the installation, maintenance and operation of the Communication Facility and any utilities serving the Premises. As may be described more fully in **Exhibit 1**, Landlord grants to Tenant an easement for such Access and Landlord agrees to provide to Tenant such codes, keys and other instruments necessary for such Access to Tenant. Upon Tenant's request, Landlord will execute a separate recordable easement evidencing this right. Landlord shall execute a letter granting Tenant Access to the Property substantially in the form attached as **Exhibit 12**; upon Tenant's request, Landlord shall execute additional letters during the Term. If Tenant elects to utilize an Unmanned Aircraft System ("**UAS**") in connection with its installation, construction, monitoring, site audits, inspections, maintenance, repair, modification, or alteration activities at a Property, Landlord hereby grants Tenant, or any UAS operator acting on Tenant's behalf, express permission to fly over the applicable Property and Premises, and consents to the use of audio and video navigation and recording in connection with the use of the UAS. Landlord acknowledges that in the event Tenant cannot obtain Access to the Premises, Tenant shall incur significant damage. If Landlord fails to provide the Access granted by this Section 12, such failure shall be a default under this Agreement. In connection with such default, in addition to any other rights or remedies available to Tenant under this Agreement or at law or equity, Landlord shall pay Tenant, as liquidated damages and not as a penalty, Fifty and No/100 Dollars (\$50) per day in consideration of Tenant's damages until Landlord cures such default. Landlord and Tenant agree that Tenant's damages in the event of a denial of Access are difficult, if not impossible, to ascertain, and the liquidated damages set forth above are a reasonable approximation of such damages.

13. REMOVAL/RESTORATION. All communications equipment except for those items dedicated by Tenant to Landlord pursuant to Section 2 above brought onto the Property by Tenant will be and remain Tenant's personal property and, at Tenant's option, may be removed by Tenant at any time during or after the Term. Tenant covenants and agrees that the Communication Facility constructed, erected or placed on the Premises by Tenant and included in invoice to City pursuant to Section 2 above will become, or be considered as being affixed to or a part of, the Property, it being the specific intention of Tenant that all improvements of every kind and nature constructed, erected or placed by Tenant on the Premises will be and remain the property of Landlord and may not be removed by Tenant at any time during or after the Term. Tenant will repair any damage to the Property resulting from Tenant's removal of personal equipment. Any personal property that Tenant does not remove within one hundred twenty (120) days after the later of the end of the Term and cessation of Tenant's operations at the Premises shall be deemed abandoned by Tenant and owned by Landlord. Notwithstanding the foregoing, Tenant will not be responsible for the replacement of any trees, shrubs or other vegetation. The parties agree that the removal obligations set forth in this Section 13 shall not apply to the Tower as ownership will have transferred to Landlord in accordance with the terms of this Agreement.

14. MAINTENANCE/UTILITIES.

(a) Tenant will keep and maintain the Premises in good condition, reasonable wear and tear and damage from the elements excepted. Landlord will maintain and repair the Property and access thereto, the Tower, and all areas of the Premises where Tenant does not have exclusive control, in good and tenantable condition, subject to reasonable wear and tear and damage from the elements. Landlord will be responsible for maintenance of landscaping on the Property, including any landscaping installed by Tenant as a condition of this Agreement or any required permit. Landlord shall maintain the Tower's structural integrity at all times (which shall mean that at no time will Landlord allow the Tower's condition to become,

or remain, overstressed under the applicable structural standards set forth in the then-current version of the ANSI TIA-222). Landlord shall at all times during the Term of this Agreement reserve and have ready for Tenant's immediate use sufficient structural loading capacity on the Tower to support Tenant's installation of up to thirty-five thousand square inches (35,000 sq. in.) of Wind Load Surface Area, in the aggregate, of Communication Facilities anywhere on the Tower (the "**Allowed Wind Load Surface Area**"). "**Wind Load Surface Area**" means the Flat Plate Equivalent Area, as defined in ANSI TIA standards, of any appurtenance (excluding all mounts, platforms, cables and other non-operating equipment) at ninety degrees (90°) perpendicular to wind direction, possessing the characteristics of flat material, with associated drag factors. Landlord shall be responsible for the costs of all structural modifications to the Tower, including the costs of related Government Approvals or other approvals, to support the Allowed Wind Load Surface Area. In the event that Tenant has used the Allowed Wind Load Surface Area and an installation of Communication Facilities will require structural modifications to comply with the structural standards, Tenant will pay Landlord for the portion of the structural modifications that is necessary to support Tenant's loading in excess of the Allowed Wind Load Surface Area. In no event shall Tenant be responsible for Tower modification costs to support the installations of other tenants or for the Tower to comply with applicable law so long as Tenant's installation is within the Allowed Wind Load Surface Area.

(b) Tenant will be responsible for paying on a monthly or quarterly basis all utilities charges for electricity, telephone service or any other utility used or consumed by Tenant on the Premises. In the event Tenant cannot secure its own metered electrical supply, Tenant will have the right, at its own cost and expense, to sub-meter from Landlord. When sub-metering is required under this Agreement, Landlord will read the meter and provide Tenant with an invoice and usage data on a monthly basis. Tenant shall reimburse Landlord for such utility usage at the same rate charged to Landlord by the utility service provider. Landlord further agrees to provide the usage data and invoice on forms provided by Tenant and to send such forms to such address and/or agent designated by Tenant. Tenant will remit payment within sixty (60) days of receipt of the usage data and required forms. Landlord shall maintain accurate and detailed records of all utility expenses, invoices and payments applicable to Tenant's reimbursement obligations hereunder. Within fifteen (15) days after a request from Tenant, Landlord shall provide copies of such utility billing records to the Tenant in the form of copies of invoices, contracts and cancelled checks. If the utility billing records reflect an overpayment by Tenant, Tenant shall have the right to deduct the amount of such overpayment from any monies due to Landlord from Tenant.

(c) As noted in Section 4(c) above, any utility fee recovery by Landlord is limited to a twelve (12) month period. If Tenant submeters electricity from Landlord, Landlord agrees to give Tenant at least twenty-four (24) hours advance notice of any planned interruptions of said electricity. Landlord acknowledges that Tenant provides a communication service which requires electrical power to operate and must operate twenty-four (24) hours per day, seven (7) days per week. If the interruption is for an extended period of time, in Tenant's reasonable determination, Landlord agrees to allow Tenant the right to bring in a temporary source of power for the duration of the interruption. Landlord will not be responsible for interference with, interruption of or failure, beyond the reasonable control of Landlord, of such services to be furnished or supplied by Landlord.

(d) Tenant will have the right to install utilities, at Tenant's expense, and to improve present utilities on the Property and the Premises. Landlord hereby grants to any service company providing utility or similar services, including electric power and telecommunications, to Tenant an easement over the Property, from an open and improved public road to the Premises, and upon the Premises, for the purpose of constructing, operating and maintaining such lines, wires, circuits, and conduits, associated equipment cabinets and such appurtenances thereto, as such service companies may from time to time require in order to provide such services to the Premises. Upon Tenant's or service company's request, Landlord will execute a separate recordable easement evidencing this grant, at no cost to Tenant or the service company.

15. DEFAULT AND RIGHT TO CURE.

(a) The following will be deemed a default by Tenant and a breach of this Agreement: (i) non-payment of Rent if such Rent remains unpaid for more than thirty (30) days after written notice from

Landlord of such failure to pay; or (ii) Tenant's failure to perform any other term or condition under this Agreement within forty-five (45) days after written notice from Landlord specifying the failure. No such failure, however, will be deemed to exist if Tenant has commenced to cure such default within such period and provided that such efforts are prosecuted to completion with reasonable diligence. Delay in curing a default will be excused if due to causes beyond the reasonable control of Tenant. If Tenant remains in default beyond any applicable cure period, then Landlord will have the right to exercise any and all rights and remedies available to it under law and equity.

(b) The following will be deemed a default by Landlord and a breach of this Agreement: (i) Landlord's failure to provide Access to the Premises as required by Section 12 within twenty-four (24) hours after written notice of such failure; (ii) Landlord's failure to cure an interference problem as required by Section 8 within twenty-four (24) hours after written notice of such failure; or (iii) Landlord's failure to perform any term, condition or breach of any warranty or covenant under this Agreement within forty-five (45) days after written notice from Tenant specifying the failure. No such failure, however, will be deemed to exist if Landlord has commenced to cure the default within such period and provided such efforts are prosecuted to completion with reasonable diligence. Delay in curing a default will be excused if due to causes beyond the reasonable control of Landlord. If Landlord remains in default beyond any applicable cure period, Tenant will have: (i) the right to cure Landlord's default and to deduct the costs of such cure from any monies due to Landlord from Tenant, and (ii) any and all other rights available to it under law and equity.

16. ASSIGNMENT/SUBLEASE. Tenant will have the right to assign this Agreement or sublease the Premises and its rights herein, in whole or in part, without Landlord's consent. Upon notification to Landlord of such assignment, Tenant will be relieved of all future performance, liabilities and obligations under this Agreement to the extent of such assignment.

17. NOTICES. All notices, requests and demands hereunder will be given by first class certified or registered mail, return receipt requested, or by a nationally recognized overnight courier, postage prepaid, to be effective when properly sent and received, refused or returned undelivered. Notices will be addressed to the parties hereto as follows:

If to Tenant: New Cingular Wireless PCS, LLC
Attn: Tower Asset Group - Lease Administration
Re: Cell Site #: CVL01950; Cell Site Name: D'Arcy Parkway (CA)
Fixed Asset #: 14737968
1025 Lenox Park Blvd NE
3rd Floor
Atlanta, Georgia 30319

With a copy to: New Cingular Wireless PCS, LLC
Attn.: Legal Dept – Network Operations
Re: Cell Site #: CVL01950; Cell Site Name: D'Arcy Parkway (CA)
Fixed Asset #: 14737968
208 S. Akard Street
Dallas, TX 75202-4206

The copy sent to the Legal Department is an administrative step which alone does not constitute legal notice.

If to Landlord: City of Lathrop
390 Towne Centre Drive
Lathrop, CA 95330

Either party hereto may change the place for the giving of notice to it by thirty (30) days' prior written notice to the other party hereto as provided herein.

18. CONDEMNATION. In the event Landlord receives notification of any condemnation proceedings affecting the Property, Landlord will provide notice of the proceeding to Tenant within twenty-four (24) hours. If a condemning authority takes all of the Property, or a portion sufficient, in Tenant's sole determination, to render the Premises unsuitable for Tenant, this Agreement will terminate as of the date the title vests in the condemning authority. The parties will each be entitled to pursue their own separate awards in the condemnation proceeds, which for Tenant will include, where applicable, the value of its Communication Facility, moving expenses, prepaid Rent, and business dislocation expenses. Tenant will be entitled to reimbursement for any prepaid Rent on a *pro rata* basis.

19. CASUALTY. Landlord will provide notice to Tenant of any casualty or other harm affecting the Property within twenty-four (24) hours of the casualty or other harm. If any part of the Communication Facility or the Property is damaged by casualty or other harm as to render the Premises unsuitable, in Tenant's sole determination, then Tenant may terminate this Agreement by providing written notice to Landlord, which termination will be effective as of the date of such casualty or other harm. Upon such termination, Tenant will be entitled to collect all insurance proceeds payable to Tenant on account thereof and to be reimbursed for any prepaid Rent on a *pro rata* basis. Landlord agrees to permit Tenant to place temporary transmission and reception facilities on the Property, but only until such time as Tenant is able to activate a replacement transmission facility at another location; notwithstanding the termination of this Agreement, such temporary facilities will be governed by all of the terms and conditions of this Agreement, including Rent. If Landlord or Tenant undertakes to rebuild or restore the Premises and/or the Communication Facility, as applicable, Landlord agrees to permit Tenant to place temporary transmission and reception facilities on the Property until the reconstruction of the Premises and/or the Communication Facility is completed. If Landlord determines not to rebuild or restore the Property, Landlord will notify Tenant of such determination within thirty (30) days after the casualty or other harm. If Landlord does not so notify Tenant and Tenant decides not to terminate under this Section 19, then Landlord will promptly rebuild or restore any portion of the Property interfering with or required for Tenant's Permitted Use of the Premises to substantially the same condition as existed before the casualty or other harm. Landlord agrees that the Rent shall be abated until the Property and/or the Premises are rebuilt or restored, unless Tenant places temporary transmission and reception facilities on the Property.

20. WAIVER OF LANDLORD'S LIENS. Landlord waives any and all lien rights it may have, statutory or otherwise, concerning the Communication Facility or any portion thereof. The Communication Facility shall be deemed personal property for purposes of this Agreement, regardless of whether any portion is deemed real or personal property under applicable law; Landlord consents to Tenant's right to remove all or any portion of the Communication Facility from time to time in Tenant's sole discretion and without Landlord's consent.

21. TAXES.

(a) Landlord shall be responsible for (i) all taxes and assessments levied upon the lands, improvements and other property of Landlord including any such taxes that may be calculated by a taxing authority using any method, including the income method, (ii) all sales, use, license, value added, documentary, stamp, gross receipts, registration, real estate transfer, conveyance, excise, recording, and other similar taxes and fees imposed in connection with this Agreement, and (iii) all sales, use, license, value added, documentary, stamp, gross receipts, registration, real estate transfer, conveyance, excise, recording, and other similar taxes and fees imposed in connection with a sale of the Property or assignment of Rent payments by Landlord. Tenant shall be responsible for (y) any taxes and assessments attributable to and levied upon Tenant's leasehold improvements on the Premises if and as set forth in this Section 21 and (z) all sales, use, license, value added, documentary, stamp, gross receipts, registration, real estate transfer, conveyance, excise, recording, and other similar taxes and fees imposed in connection with an

assignment of this Agreement or sublease by Tenant. Nothing herein shall require Tenant to pay any inheritance, franchise, income, payroll, excise, privilege, rent, capital stock, stamp, documentary, estate or profit tax, or any tax of similar nature, that is or may be imposed upon Landlord.

(b) In the event Landlord receives a notice of assessment with respect to which taxes or assessments are imposed on Tenant's leasehold improvements on the Premises, Landlord shall provide Tenant with copies of each such notice immediately upon receipt, but in no event later than thirty (30) days after the date of such notice of assessment. If Landlord does not provide such notice or notices to Tenant in a timely manner and Tenant's rights with respect to such taxes are prejudiced by the delay, Landlord shall reimburse Tenant for any increased costs directly resulting from the delay and Landlord shall be responsible for payment of the tax or assessment set forth in the notice, and Landlord shall not have the right to reimbursement of such amount from Tenant. If Landlord provides a notice of assessment to Tenant within such time period and requests reimbursement from Tenant as set forth below, then Tenant shall reimburse Landlord for the tax or assessments identified on the notice of assessment on Tenant's leasehold improvements, which has been paid by Landlord. If Landlord seeks reimbursement from Tenant, Landlord shall, no later than thirty (30) days after Landlord's payment of the taxes or assessments for the assessed tax year, provide Tenant with written notice including evidence that Landlord has timely paid same, and Landlord shall provide to Tenant any other documentation reasonably requested by Tenant to allow Tenant to evaluate the payment and to reimburse Landlord.

(c) For any tax amount for which Tenant is responsible under this Agreement, Tenant shall have the right to contest, in good faith, the validity or the amount thereof using such administrative, appellate or other proceedings as may be appropriate in the jurisdiction, and may defer payment of such obligations, pay same under protest, or take such other steps as permitted by law. This right shall include the ability to institute any legal, regulatory or informal action in the name of Landlord, Tenant, or both, with respect to the valuation of the Premises. Landlord shall cooperate with respect to the commencement and prosecution of any such proceedings and will execute any documents required therefor. The expense of any such proceedings shall be borne by Tenant and any refunds or rebates secured as a result of Tenant's action shall belong to Tenant, to the extent the amounts were originally paid by Tenant. In the event Tenant notifies Landlord by the due date for assessment of Tenant's intent to contest the assessment, Landlord shall not pay the assessment pending conclusion of the contest, unless required by applicable law.

(d) Landlord shall not split or cause the tax parcel on which the Premises are located to be split, bifurcated, separated or divided without the prior written consent of Tenant.

(e) Tenant shall have the right but not the obligation to pay any taxes due by Landlord hereunder if Landlord fails to timely do so, in addition to any other rights or remedies of Tenant. In the event that Tenant exercises its rights under this Section 21(e) due to such Landlord default, Tenant shall have the right to deduct such tax amounts paid from any monies due to Landlord from Tenant as provided in Section 15(b), provided that Tenant may exercise such right without having provided to Landlord notice and the opportunity to cure per Section 15(b).

(f) Any tax-related notices shall be sent to Tenant in the manner set forth in Section 17. In the event that Tenant's tax address changes by notice to Landlord, Landlord shall be required to provide Tenant's new tax address to the taxing authority or authorities.

(g) Notwithstanding anything to the contrary contained in this Section 21, Tenant shall have no obligation to reimburse any tax or assessment for which the Landlord is reimbursed or rebated by a third party.

22. SALE OF PROPERTY.

(a) Landlord may sell the Property or a portion thereof to a third party, provided: (i) the sale is made subject to the terms of this Agreement; and (ii) if the sale does not include the assignment of Landlord's full interest in this Agreement, the purchaser must agree to perform, without requiring compensation from Tenant or any subtenant, any obligation of Landlord under this Agreement, including Landlord's obligation to cooperate with Tenant as provided hereunder.

(b) If Landlord, at any time during the Term of this Agreement, decides to rezone or sell, subdivide or otherwise transfer all or any part of the Premises, or all or any part of the Property or the

Surrounding Property, to a purchaser other than Tenant, Landlord shall promptly notify Tenant in writing, and such rezoning, sale, subdivision or transfer shall be subject to this Agreement and Tenant's rights hereunder. In the event of a change in ownership, transfer or sale of the Property, within ten (10) days of such transfer, Landlord or its successor shall send the documents listed below in this Section 22(b) to Tenant. Until Tenant receives all such documents, Tenant's failure to make payments under this Agreement shall not be an event of default and Tenant reserves the right to hold payments due under this Agreement.

- i. Old deed to Property
- ii. New deed to Property
- iii. Bill of Sale or Transfer
- iv. Copy of current Tax Bill
- v. New IRS Form W-9
- vi. Completed and Signed Tenant Payment Direction Form
- vii. Full contact information for new Landlord including phone number(s)

(c) Landlord agrees not to sell, lease or use any areas of the Property or the Surrounding Property for the installation, operation or maintenance of other wireless communication facilities if such installation, operation or maintenance would interfere with Tenant's Permitted Use or communications equipment as determined by radio propagation tests performed by Tenant and confirmed by Landlord or any other tenant of Landlord. If the radio frequency propagation tests demonstrate levels of interference unacceptable to Tenant and in excess of industry accepted level of interference, Landlord shall require that prospective tenants or buyers of the Tower, Property or the Surrounding Property modify their proposed installation, operation or maintenance of any other wireless communication facility or equipment to reduce reasonably expected level of interference to a level equal to or below industry accepted level of interference.

(d) The provisions of this Section 22 shall in no way limit or impair the obligations of Landlord under this Agreement, including interference and access obligations.

23. RIGHT OF FIRST REFUSAL. Notwithstanding the provisions contained in Section 22, if at any time after the Effective Date, Landlord receives and considers proposing for City Council acceptance a bona fide written offer from a third party seeking any sale, conveyance, assignment or transfer, whether in whole or in part, of any property interest in or related to the Premises, including without limitation any offer seeking an assignment or transfer of the Rent payments associated with this Agreement or an offer to purchase an easement with respect to the Premises ("**Offer**"), Landlord shall immediately furnish Tenant with a copy of the Offer. Tenant shall have the right within ninety (90) days after it receives such copy to match the financial terms of the Offer and agree in writing to match such terms of the Offer. Such writing shall be in the form of a contract substantially similar to the Offer but Tenant may assign its rights to a third party. If Tenant chooses not to exercise this right or fails to provide written notice to Landlord within the ninety (90) day period, Landlord may sell, convey, assign or transfer such property interest in or related to the Premises pursuant to the Offer, subject to the terms of this Agreement. If Landlord attempts to sell, convey, assign or transfer such property interest in or related to the Premises without complying with this Section 23, the sale, conveyance, assignment or transfer shall be void. Tenant shall not be responsible for any failure to make payments under this Agreement and reserves the right to hold payments due under this Agreement until Landlord complies with this Section 23. Tenant's failure to exercise the right of first refusal shall not be deemed a waiver of the rights contained in this Section 23 with respect to any future proposed conveyances as described herein.

24. MISCELLANEOUS.

(a) **Amendment/Waiver.** This Agreement cannot be amended, modified or revised unless done in writing and signed by Landlord and Tenant. No provision may be waived except in a writing signed by both parties. The failure by a party to enforce any provision of this Agreement or to require performance by the other party will not be construed to be a waiver, or in any way affect the right of either party to enforce such provision thereafter.

(b) **Memorandum of Lease.** Contemporaneously with the execution of this Agreement, the parties will execute a recordable Memorandum of Lease substantially in the form attached as **Exhibit 24(b)**. Either party may record this Memorandum of Lease at any time during the Term, in its absolute discretion. Thereafter during the Term, either party will, at any time upon fifteen (15) business days' prior written notice from the other, execute, acknowledge and deliver to the other a recordable Memorandum of Lease.

(c) **Limitation of Liability.** Except for the indemnity obligations set forth in this Agreement, and otherwise notwithstanding anything to the contrary in this Agreement, Tenant and Landlord each waives any claims that each may have against the other with respect to consequential, incidental or special damages, however caused, based on any theory of liability.

(d) **Compliance with Law.** Tenant agrees to comply with all federal, state and local laws, orders, rules and regulations ("**Laws**") applicable to Tenant's use of the Communication Facility on the Property. Landlord agrees to comply with all Laws relating to Landlord's ownership and use of the Property and any improvements on the Property.

(e) **Bind and Benefit.** The terms and conditions contained in this Agreement will run with the Property and bind and inure to the benefit of the parties, their respective heirs, executors, administrators, successors and assigns.

(f) **Entire Agreement.** This Agreement and the exhibits attached hereto, all being a part hereof, constitute the entire agreement of the parties hereto and will supersede all prior offers, negotiations and agreements with respect to the subject matter of this Agreement. Exhibits are numbered to correspond to the Section wherein they are first referenced. Except as otherwise stated in this Agreement, each party shall bear its own fees and expenses (including the fees and expenses of its agents, brokers, representatives, attorneys, and accountants) incurred in connection with the negotiation, drafting, execution and performance of this Agreement and the transactions it contemplates.

(g) **Governing Law.** This Agreement will be governed by the laws of the state in which the Premises are located, without regard to conflicts of law.

(h) **Interpretation.** Unless otherwise specified, the following rules of construction and interpretation apply: (i) captions are for convenience and reference only and in no way define or limit the construction of the terms and conditions hereof; (ii) use of the term "including" will be interpreted to mean "including but not limited to"; (iii) whenever a party's consent is required under this Agreement, except as otherwise stated in the Agreement or as same may be duplicative, such consent will not be unreasonably withheld, conditioned or delayed; (iv) exhibits are an integral part of this Agreement and are incorporated by reference into this Agreement; (v) use of the terms "termination" or "expiration" are interchangeable; (vi) reference to a default will take into consideration any applicable notice, grace and cure periods; (vii) to the extent there is any issue with respect to any alleged, perceived or actual ambiguity in this Agreement, the ambiguity shall not be resolved on the basis of who drafted the Agreement; (viii) the singular use of words includes the plural where appropriate; and (ix) if any provision of this Agreement is held invalid, illegal or unenforceable, the remaining provisions of this Agreement shall remain in full force if the overall purpose of the Agreement is not rendered impossible and the original purpose, intent or consideration is not materially impaired.

(i) **Affiliates.** All references to "Tenant" shall be deemed to include any Affiliate of New Cingular Wireless PCS, LLC using the Premises for any Permitted Use or otherwise exercising the rights of Tenant pursuant to this Agreement. "Affiliate" means with respect to a party to this Agreement, any person or entity that (directly or indirectly) controls, is controlled by, or under common control with, that party. "Control" of a person or entity means the power (directly or indirectly) to direct the management or policies of that person or entity, whether through the ownership of voting securities, by contract, by agency or otherwise.

(j) **Survival.** Any provisions of this Agreement relating to indemnification shall survive the termination or expiration hereof. In addition, any terms and conditions contained in this Agreement that by their sense and context are intended to survive the termination or expiration of this Agreement shall so survive.

(k) **W-9/FTB 590.** As a condition precedent to payment, Landlord agrees to provide Tenant with both a completed IRS Form W-9 and CA FTB Form 590, or their respective equivalents, upon

execution of this Agreement and at such other times as may be reasonably requested by Tenant, including any change in Landlord's name or address. A copy of the IRS Form 1-9 and CA FTB Form 590 in their current forms are attached hereto as **Exhibit 24(k)**.

(l) **Execution/No Option.** The submission of this Agreement to any party for examination or consideration does not constitute an offer, reservation of or option for the Premises based on the terms set forth herein. This Agreement will become effective as a binding Agreement only upon the handwritten legal execution, acknowledgment and delivery hereof by Landlord and Tenant. This Agreement may be executed in two (2) or more counterparts, all of which shall be considered one and the same agreement and shall become effective when one or more counterparts have been signed by each of the parties. All parties need not sign the same counterpart.

(m) **Attorneys' Fees.** In the event that any dispute between the parties related to this Agreement should result in litigation, the prevailing party in such litigation shall be entitled to recover from the other party all reasonable fees and expenses of enforcing any right of the prevailing party, including reasonable attorneys' fees and expenses. Prevailing party means the party determined by the court to have most nearly prevailed even if such party did not prevail in all matters. This provision will not be construed to entitle any party other than Landlord, Tenant and their respective Affiliates to recover their fees and expenses.

(n) **WAIVER OF JURY TRIAL.** EACH PARTY, TO THE EXTENT PERMITTED BY LAW, KNOWINGLY, VOLUNTARILY AND INTENTIONALLY WAIVES ITS RIGHT TO A TRIAL BY JURY IN ANY ACTION OR PROCEEDING UNDER ANY THEORY OF LIABILITY ARISING OUT OF OR IN ANY WAY CONNECTED WITH THIS AGREEMENT OR THE TRANSACTIONS IT CONTEMPLATES.

(o) **No Additional Fees/Incidental Fees.** Unless otherwise specified in this Agreement, all rights and obligations set forth in the Agreement shall be provided by Landlord and/or Tenant, as the case may be, at no additional cost. No unilateral fees or additional costs or expenses are to be applied by either party to the other party, for any task or service including, but not limited to, review of plans, structural analyses, consents, provision of documents or other communications between the parties.

(p) **Further Acts.** Upon request, Landlord will cause to be promptly and duly taken, executed, acknowledged and delivered all such further acts, documents, and assurances as Tenant may request from time to time in order to effectuate, carry out and perform all of the terms, provisions and conditions of this Agreement and all transactions and permitted use contemplated by this Agreement.

[SIGNATURES APPEAR ON NEXT PAGE]

IN WITNESS WHEREOF, the parties have caused this Agreement to be effective as of the Effective Date.

“LANDLORD”

City of Lathrop
A California Municipal Corporation

By: _____

Name: Stephen J. Salvatore

Its: City Manager

Date: _____

**APPROVED AS TO FORM BY THE CITY
OF LATHROP CITY ATTORNEY:**

By:  _____

Name: Salvador Navarrete

Its: City Attorney

Date: 6.29.2022

“TENANT”

New Cingular Wireless PCS, LLC,
a Delaware limited liability company

By: AT&T Mobility Corporation

Its: Manager

By: _____

Print Name: Courtney Perillo

Its: _____

Date: _____

[ACKNOWLEDGMENTS APPEAR ON NEXT TWO PAGES]

EXHIBIT 11

ENVIRONMENTAL DISCLOSURE

Landlord represents and warrants that the Property, as of the Effective Date, is free of hazardous substances except as follows:

- 1. None*

EXHIBIT 12
STANDARD ACCESS LETTER
[FOLLOWS ON NEXT PAGE]

{ This Letter Goes On Landlord's Letterhead }

[Insert Date]

Building Staff / Security Staff
[Landlord, Lessee, Licensee]
[Street Address]
[City, State, Zip]

Re: Authorized Access granted to []

Dear Building and Security Staff,

Please be advised that we have signed a lease with [] permitting [] to install, operate and maintain telecommunications equipment at the property. The terms of the lease grant [] and its representatives, employees, agents and subcontractors (“representatives”) 24 hour per day, 7 day per week access to the leased area.

To avoid impact on telephone service during the day, [] representatives may be seeking access to the property outside of normal business hours. [] representatives have been instructed to keep noise levels at a minimum during their visit.

Please grant the bearer of a copy of this letter access to the property and to leased area. Thank you for your assistance.

Landlord Signature

EXHIBIT 24(b)
MEMORANDUM OF LEASE
[FOLLOWS ON NEXT PAGE]

**Recording Requested By
& When Recorded Return To:**

New Cingular Wireless PCS, LLC
Attn: Tower Asset Group - Lease Administration
1025 Lenox Park Blvd NE, 3rd Floor
Atlanta, GA 30319

APN: 198-130-59

(Space Above This Line For Recorder's Use Only)

Cell Site No.: CVL01950
Search Ring Name: CVL01950_SR
Cell Site Name: D'Arcy Parkway
Fixed Asset No.: 14737968
State: California
County: San Joaquin

**MEMORANDUM
OF
LEASE**

This Memorandum of Lease is entered into on this _____ day of _____, 20____, by and between the City of Lathrop, a California municipal corporation, having its principal office/residing at 390 Towne Center Drive, Lathrop, CA 95330 (hereinafter called "**Landlord**"), and New Cingular Wireless PCS, LLC, a Delaware limited liability company, having a mailing address of 1025 Lenox Park Blvd NE, 3rd Floor, Atlanta, GA 30319 ("**Tenant**").

1. Landlord and Tenant entered into a certain unrecorded Option and Land Lease Agreement ("**Agreement**") on the _____ day of _____, 20____, for the purpose of installing, operating and maintaining a communication facility and other improvements. All of the foregoing is set forth in the Agreement.
2. The initial lease term will be five (5) years commencing on the effective date of written notification by Tenant to Landlord of Tenant's exercise of the Option, with five (5) successive automatic five (5) year options to renew.
3. The portion of the land being leased to Tenant and associated easements are described in **Exhibit 1** annexed hereto.
4. The Agreement gives Tenant a right of first refusal in the event Landlord receives a bona fide written offer from a third party seeking any sale, conveyance, assignment or transfer, whether in whole or in part, of any property interest in or related to the Premises, including without limitation any offer seeking an assignment or transfer of the Rent payments associated with the Agreement or an offer to purchase an easement with respect to the Premises.
5. This Memorandum of Lease is not intended to amend or modify, and shall not be deemed or construed as amending or modifying, any of the terms, conditions or provisions of the Agreement, all of which are hereby ratified and affirmed. In the event of a conflict between the provisions of this Memorandum of Lease and the provisions of the Agreement, the provisions of the Agreement shall control. The Agreement shall be binding upon and inure to the benefit of the parties and their respective heirs, successors, and assigns, subject to the provisions of the Agreement.

IN WITNESS WHEREOF, the parties have executed this Memorandum of Lease as of the day and year first above written.

LANDLORD:

The City of Lathrop, a
California municipal corporation

By: _____

Name: Stephen J. Salvatore

Its: City Manager

Date: _____

TENANT:

New Cingular Wireless PCS, LLC,
a Delaware limited liability company

By: AT&T Mobility Corporation

Its: Manager

By: _____

Print Name: Michael Guibord

Its: _____

Date: _____

**APPROVED AS TO FORM BY THE
CITY OF LATHROP CITY ATTORNEY:**

By: _____

Name: Salvador Navarrete

Its: City Attorney

Date: _____

[ACKNOWLEDGMENTS APPEAR ON NEXT TWO PAGES]

LANDLORD ACKNOWLEDGMENT

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California
County of _____)

On _____ before me, _____,
(insert name and title of the officer)

personally appeared _____,
who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature _____

(Seal)

TENANT ACKNOWLEDGMENT

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California
County of _____)

On _____ before me, _____,
(insert name and title of the officer)

personally appeared _____,
who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature _____

(Seal)

EXHIBIT 24(k)

IRS FORM W-9 & CA FTB FORM 590

Page 1 of 3

[IRS FORM W-9 (REVISED OCTOBER 2018) & 2019 CA FTB FORM 590
APPEAR ON FOLLOWING TWO (2) PAGES]

2020 Withholding Exemption Certificate

590

The payee completes this form and submits it to the withholding agent. The withholding agent keeps this form with their records.

Withholding Agent Information

Name

Payee Information

Name

SEN or TIN FE N CA Corp no CA SOS file no

Address (apt./sta., room, PO box, or PMB no.)

City (If you have a foreign address, see instructions.)

State

ZIP code

Exemption Reason

Check only one box.

By checking the appropriate box below, the payee certifies the reason for the exemption from the California income tax withholding requirements on payment(s) made to the entity or individual.

Individuals — Certification of Residency:

I am a resident of California and I reside at the address shown above. If I become a nonresident at any time, I will promptly notify the withholding agent. See instructions for General Information D, Definitions.

Corporations:

The corporation has a permanent place of business in California at the address shown above or is qualified through the California Secretary of State (SOS) to do business in California. The corporation will file a California tax return. If this corporation ceases to have a permanent place of business in California or ceases to do any of the above, I will promptly notify the withholding agent. See instructions for General Information D, Definitions.

Partnerships or Limited Liability Companies (LLCs):

The partnership or LLC has a permanent place of business in California at the address shown above or is registered with the California SOS, and is subject to the laws of California. The partnership or LLC will file a California tax return. If the partnership or LLC ceases to do any of the above, I will promptly inform the withholding agent. For withholding purposes, a limited liability partnership (LLP) is treated like any other partnership.

Tax-Exempt Entities:

The entity is exempt from tax under California Revenue and Taxation Code (R&TC) Section 23701 (insert letter) or Internal Revenue Code Section 501(c) (insert number). If this entity ceases to be exempt from tax, I will promptly notify the withholding agent. Individuals cannot be tax-exempt entities.

Insurance Companies, Individual Retirement Arrangements (IRAs), or Qualified Pension/Profit-Sharing Plans:

The entity is an insurance company, IRA, or a federally qualified pension or profit-sharing plan.

California Trusts:

At least one trustee and one noncontingent beneficiary of the above-named trust is a California resident. The trust will file a California fiduciary tax return. If the trustee or noncontingent beneficiary becomes a nonresident at any time, I will promptly notify the withholding agent.

Estates — Certification of Residency of Deceased Person:

I am the executor of the above-named person's estate or trust. The decedent was a California resident at the time of death. The estate will file a California fiduciary tax return.

Nonmilitary Spouse of a Military Servicemember:

I am a nonmilitary spouse of a military servicemember and I meet the Military Spouse Residency Relief Act (MSRRA) requirements. See instructions for General Information E, MSRRA.

CERTIFICATE OF PAYEE: Payee must complete and sign below

To learn about your privacy rights, how we may use your information, and the consequences for not providing the requested information, go to ftb.ca.gov/forms and search for 1131. To request this notice by mail, call 800.852.5711.

Under penalties of perjury, I declare that I have examined the information on this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare under penalties of perjury that if the facts upon which this form are based change, I will promptly notify the withholding agent.

Type or print payee's name and title

Telephone

Payee's signature

Date

PRIMER ON THE FIRSTNET AUTHORITY'S CONGRESSIONAL MANDATE TO DEPLOY A NATIONWIDE PUBLIC SAFETY BROADBAND NETWORK

- *Top 10 Frequently Asked Questions*
(https://firstnet.gov/sites/default/files/TopTenFAQs_190906.pdf)
- *FirstNet: The Future of Public Safety Communications*
(https://firstnet.gov/sites/default/files/Branding_the_Future_of_Public_Safety_Communications_0.pdf)
- The First Responder Network Authority (FirstNet Authority) was charged by the U.S. Congress to ensure the development, building, and maintenance of a nationwide mobile broadband network dedicated to meeting the needs of the public safety community. Over the past several years, the FirstNet Authority has made great strides toward fulfilling this purpose, including the establishment of a public-private partnership with AT&T, Inc. (AT&T) to deploy the nationwide public safety broadband network across the country and adoption of FirstNet service by hundreds of thousands of public safety professionals. As FirstNet matures and public safety reaps the benefits of a network dedicated to providing them with needed capabilities and features, the FirstNet Authority is focusing on the next stages of fulfilling its mission. The FirstNet Authority is committed to a vision where a dedicated and differentiated broadband communications experience transforms public safety operations to save lives and protect communities. This vision encapsulates the entirety of the “FirstNet Experience” from AT&T’s deployment of the FirstNet network to the FirstNet Authority’s value-adding activities and investments, which make FirstNet different from any other public safety communications experience. Over time, the FirstNet Authority’s work will help enable public safety to communicate in new and ever more useful ways to help transform public safety operations. (*First Responder Network Authority Roadmap*, at 3, https://firstnet.gov/system/tdf/FirstNet_Roadmap.pdf?file=1&type=node&id=1055&force=0).
- *As with many bold public policy initiatives, the creation of FirstNet ensued from disaster and tragedy. Although the idea that all first responders across the United States should share one nationwide network existed prior to September 11, 2001, the events of that terrible day inspired collaborative action from public safety and Congress. As Congress directed, FirstNet is working toward the deployment of a single, interoperable platform for public safety communications that will bring dedicated priority wireless broadband services to millions of public safety personnel at the local, state, tribal, and Federal levels. . . . Authorized by Congress in 2012, FirstNet will fulfill a fundamental need of the public safety community and is the last remaining recommendation to be addressed of the 9/11 Commission. FirstNet’s mission is to ensure the deployment, and operation of a nationwide public safety broadband network (network) for public safety entities. Leveraging Long Term Evolution (LTE)5 technology standards, up to \$7 billion in funding from spectrum auctions, and a nationwide license of 20 MHz of radio frequency spectrum, the FirstNet network is intended to dramatically increase the safety and capabilities of all of those who serve in a public safety capacity, and thereby further protect the American people. Public safety, and thus the American people, will benefit from the availability of a dedicated wireless broadband network prioritized for first responders, the economies of scale afforded by a*



PRIMER ON THE FIRSTNET AUTHORITY'S CONGRESSIONAL MANDATE TO DEPLOY A NATIONWIDE PUBLIC SAFETY BROADBAND NETWORK

national, commercial standards-based network, and the force of innovation in applications which to date has only been enjoyed by consumers. (2014 Annual Report to Congress, at 1, [https://firstnet.gov/system/tdf/FirstNet Annual Report to Congress-FY 2014.pdf?file=1&type=node&id=644&force=0](https://firstnet.gov/system/tdf/FirstNet%20Annual%20Report%20to%20Congress-FY%202014.pdf?file=1&type=node&id=644&force=0))

- During the events of September 11, 2001 (9/11), first responders could not communicate with each other. Some radios did not work in the high-rise World Trade Center; radio channels were overloaded by the large number of responders trying to communicate; and public safety radio systems operated on various frequencies and were not interoperable. There were also non-technical issues. Officials struggled to coordinate the multi-agency response, and to maintain command and control of the numerous agencies and responders.

The 9/11 Commission called for the “expedited and increased assignment of radio spectrum for public safety purposes.” Increased spectrum would allow public safety agencies to accommodate an increasing number of users; support interoperability solutions (e.g., shared channels); and leverage new technologies (e.g., live video streams) to enhance response.

In 2012, Congress acted on the recommendation of the 9/11 Commission. In Title VI of the Middle Class Tax Relief and Job Creation Act of 2012 (P.L. 112-96), Congress authorized the Federal Communications Commission (FCC) to allocate additional spectrum for public safety use; established the First Responder Network Authority (FirstNet) and authorized it to enter into a public-private partnership to build a nationwide public safety broadband network; and, provided \$7 billion out of revenues from spectrum auctions to build the network....

FirstNet has made progress in implementing the provisions in the act. In March 2017, FirstNet awarded a 25-year, \$6.5 billion contract to AT&T to build and maintain the nationwide network for public safety. FirstNet provided AT&T with 20 megahertz (MHz) of broadband spectrum, which AT&T can monetize for public safety and non-public safety use. AT&T is providing FirstNet access to its infrastructure, valued at \$180 billion, and \$40 billion to maintain and improve the network.

In September 2017, FirstNet/AT&T presented states with plans detailing how the network would be deployed in each state. Governors could opt to have AT&T deploy the network (i.e., opt in), or have the state assume responsibility for the deployment (i.e., opt out). By January 2018, all 50 states and 6 territories opted in. This was viewed as a victory for FirstNet, AT&T, and public safety stakeholders who had long advocated for a nationwide network for public safety. (Congressional Research Service, *The First Responder Network (FirstNet) and Next-Generation Communications for Public Safety: Issues for Congress*, April 27, 2018, <https://crsreports.congress.gov/product/pdf/R/R45179>)

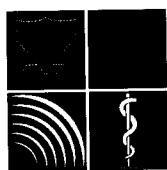


FirstNet: The Future of Public Safety Communications

FirstNet is a reliable, secure broadband communications platform dedicated to public safety. It is a force-multiplier for first responders, giving them the modern communication tools they need to save lives and keep communities — and themselves — safe.

FirstNet is unlike any other network, because it is the only network dedicated to the public safety community. FirstNet is also the only network overseen by the First Responder Network Authority, the independent agency established by Congress to deliver public safety's nationwide broadband network.

Look for this logo to keep up with the First Responder Network Authority's programs, activities and public safety outreach



**First Responder
Network Authority®**

- This logo represents the First Responder Network Authority organization
- Congress established the First Responder Network Authority to deliver the first nationwide public safety broadband network
- The First Responder Network Authority oversees the Network contract with AT&T, consults with the public safety community to ensure its voice and needs are heard, and drives public safety innovation for the Network
- Learn more about the First Responder Network Authority at FirstNet.gov

Look for this logo when you want to learn more about the FirstNet Network or purchase FirstNet services



- This logo represents the FirstNet network and services, built with AT&T
- FirstNet is a nationwide network created for public safety, with public safety
- Key public safety features include a dedicated connection with priority and preemption over a secure, reliable network
- See this logo on FirstNet services, devices and products
- Learn more about the FirstNet product and services at FirstNet.com

ITEM 6.1

**CITY MANAGER’S REPORT
JULY 11, 2022 CITY COUNCIL REGULAR MEETING**

ITEM: MAYOR’S REFERRAL

RECOMMENDATION: Appointment of Two (2) Members to the Parks and Recreation Commission, with Term Ending, June 30, 2025

PARKS AND RECREATION COMMISSION – LMC CHAPTER 2.16

The Committee currently has two (2) available vacancies.

- Two (2) seats available with existing term ending June 30, 2025

Existing Commissioner(s)	Date of Appointment	Reappointment Date	Term Expiration Date
Ajit Singh Sandhu	7/18/16	6/10/19	6/30/22
Jimmy Zien	6/10/19	-	6/30/22

Two (2) applications were received.

APPLICANTS FOR CONSIDERATION:

1. Ajit Singh Sandhu
2. Jimmy Zien



COMMISSION/COMMITTEE APPLICATION

Applying for: Parks & Recreation Commission

Special Requirements:

Youth Advisory Commission: Must be a Lathrop resident between 13 to 18 years of age to serve on this commission.
Senior Advisory Commission: Must be a Lathrop resident 50 years of age or over to serve on this commission.
Planning, Parks & Recreation Commissions, and Measure C Oversight Committee: Must be a Lathrop resident to serve on this commission.

PLEASE PRINT OR TYPE THE FOLLOWING INFORMATION

RECEIVED

MAY 05 2022

Name: AJIT SINGH SANDHU

Address: [redacted] City: LATHROP Zip: 95330

CITY CLERK

Telephone (home) - Telephone (work) -

Telephone (cell) [redacted] Telephone (other) -

Email: [redacted] Resident of the City of Lathrop: 12 years

Do you have Transportation to attend the Commission meetings and Functions? Yes [x] No []

Background Information:

Are you related to a current City Employee? NO

If yes, give name and relationship _____

Employment/Volunteer Information:

Primerica Financial Services Since 2004
Organization Date

7407 Green Leaf Ct. Modesto, CA, 95356 DIVISION LEADER
Location Position(s)

Responsibilities/accomplishments: Am Independent Representative of Primerica Financial Services Insurance Marketing inc.

Organization Date

Location Position(s)

Responsibilities/accomplishments: _____

Community Activities that you have been involved with (feel free to attach additional pages)

Name of Organization	Position/Responsibilities	Dates
Memorial/Veteran's Day Committee	Member	2015

Name of Organization	Position/Responsibilities/Accomplishments	Dates
Parks & Recreation Commission	Commissioner	2016

Special Awards or Recognitions you have received: Life time achievement award for Development & Promotion of water sports (kayaking & canoeing)
Two time appreciation certificates got from city Council of Lathrop

Educational Information:

Educational Institution	Degree/Diploma	Field	Year
INDIA - PUNJAB	BA Degree	specialization with Public Administration & community development & extension, economics, Political science	1971

Educational Institution	Degree/Diploma	Field	Year
INDIA - Punjab	Diploma (NIS)	Field Hockey	1972

Additional Information (Please provide any other information which you feel would be useful to the City Council in reviewing your application.)

I have been imparting training to the others people in the field of civil defence, self defence, Fire fighting and different sports & cultural activities.
I have also been taking part arranging Blood and Food drive, Funds raising and other community services.

Please sign and date your application and submit to the Office of the City Clerk at the address below..

Signature Azandhar

Date 05/04/2022

Parent/Guardian Signature (Required for Youth Advisory Candidates only)

City Clerk
 City of Lathrop
 390 Towne Centre Drive
 Lathrop, CA 95330



COMMISSION/COMMITTEE APPLICATION

Applying for: Parks + Recreation Commission

Special Requirements:

Youth Advisory Commission: Must be a Lathrop resident between 13 to 18 years of age to serve on this commission.
Senior Advisory Commission: Must be a Lathrop resident 50 years of age or over to serve on this commission.
Planning, Parks & Recreation Commissions, and Measure C Oversight Committee: Must be a Lathrop resident to serve on this commission.

RECEIVED

JUN 20 2022

PLEASE PRINT OR TYPE THE FOLLOWING INFORMATION:

CITY CLERK

Name: Jimmy Zien

Address: [REDACTED] City: Lathrop Zip: 95330

Telephone (home) — Telephone (work) —

Telephone (cell) [REDACTED] Telephone (other) —

Email: [REDACTED] Resident of the City of Lathrop: 4 years

Do you have Transportation to attend the Commission meetings and Functions? Yes No

Background Information:

Are you related to a current City Employee? No

If yes, give name and relationship —

Employment/Volunteer Information:

the Home Church 1984-2018
Organization Date

Campbell, CA Associate Pastor
Location Position(s)

Responsibilities/accomplishments: Coordinated volunteers for community events (Easter, Christmas, etc);
serve as Campbell Police Chaplain (1993-present); Board member Campbell Police Foundation

Thrive Church 2018-present
Organization Date

Lathrop, CA (volunteer) Community Pastor
Location Position(s)

Responsibilities/accomplishments: Oversee annual Backpack giveaway, Fall Fest,
and Christmas Wishes events.

Community Activities that you have been involved with (feel free to attach additional pages)

Campbell Rotary member ~ 2011 - 2018
Name of Organization Position/Responsibilities Dates

Lathrop Rotary member 2018- present
Name of Organization Position/Responsibilities/Accomplishments Dates

Special Awards or Recognitions you have received: 2010 Campbell Citizen of the Year

Educational Information:

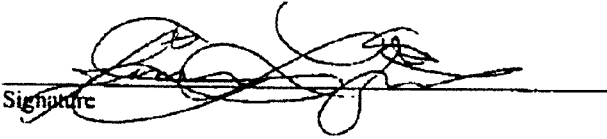
Fremont High School, Oakland, CA diploma — 1968
Educational Institution Degree/Diploma Field Year

Educational Institution Degree/Diploma Field Year

Additional Information (Please provide any other information which you feel would be useful to the City Council in reviewing your application.)

- Worked with Campbell Dept. of Public Works on park cleanup and tree planting days
- Board member, Campbell Parks & Rec Foundation
- Lathrop Citizens Police Academy 2018

Please sign and date your application and submit to the Office of the City Clerk at the address below..


Signature

06/17/2022
Date

Parent/Guardian Signature (Required for Youth Advisory Candidates only)

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

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ITEM 6.2

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

ITEM: MAYOR'S REFERRAL

RECOMMENDATION: Appointment of Two (2) Members to the Planning Commission, with Term Ending, June 30, 2026

PLANNING COMMISSION – LMC CHAPTER 2.12

The Committee currently has two (2) available vacancies.

- Two (2) seats available with existing term ending June 30, 2026

Existing Commissioner(s)	Date of Appointment	Reappointment Date	Term Expiration Date
Steve Dresser	1/14/19 (Filled unscheduled term vacancy ending 6/30/22 left by Diane Lazard)	-	6/30/22
Gloryanna Rhodes	1/14/19 (Filled unscheduled term vacancy ending 6/30/22 left by Jennifer Torres-O'Callaghan)	-	6/30/22

Two (2) applications were received.

APPLICANTS FOR CONSIDERATION:

1. Gloryanna Rhodes
2. George Jackson



COMMISSION/COMMITTEE APPLICATION

Applying for: Planning Commission

Special Requirements:

Youth Advisory Commission: Must be a Lathrop resident between 13 to 18 years of age to serve on this commission.

Senior Advisory Commission: Must be a Lathrop resident 50 years of age or over to serve on this commission.

Planning, Parks & Recreation Commissions, and Measure C Oversight Committee: Must be a Lathrop resident to serve on this commission.

RECEIVED

JUN 22 2022

CITY CLERK

PLEASE PRINT OR TYPE THE FOLLOWING INFORMATION:

Name: Gloryanna Rhodes

Address: [redacted] City: Lathrop Zip: 95330

Telephone (home) [redacted] Telephone (work) N/A

Telephone (cell) [redacted] Telephone (other) _____

Email: [redacted] Resident of the City of Lathrop: 40 years

Do you have Transportation to attend the Commission meetings and Functions? Yes No

Background Information:

Are you related to a current City Employee? NO

If yes, give name and relationship _____

Employment/Volunteer Information: Retired

Organization _____ Date _____

Location _____ Position(s) _____

Responsibilities/accomplishments: _____

LMFD - Director (elected)
Organization _____ Date _____

Location _____ Position(s) _____

Responsibilities/accomplishments: _____

Community Activities that you have been involved with (feel free to attach additional pages)

Name of Organization Position/Responsibilities Dates

Name of Organization Position/Responsibilities/Accomplishments Dates

Special Awards or Recognitions you have received:

Educational Information:

CSU Stanislaus B.A. Educational Institution Degree/Diploma Field Year

Educational Institution Degree/Diploma Field Year

Additional Information (Please provide any other information which you feel would be useful to the City Council in reviewing your application.)

[Blank lines for additional information]

Please sign and date your application and submit to the (Office of the City Clerk at the address below..)

[Handwritten Signature] Signature

6/21/2022 Date

Parent/Guardian Signature (Required for Youth Advisory Candidates only)

City Clerk
City of Lathrop
390 Towne Centre Drive
Lathrop, CA 95330



COMMISSION/COMMITTEE APPLICATION

Applying for: Planning Commission

Special Requirements:

Youth Advisory Commission: Must be a Lathrop resident between 13 to 18 years of age to serve on this commission.
Senior Advisory Commission: Must be a Lathrop resident 50 years of age or over to serve on this commission.
Planning, Parks & Recreation Commissions, and Measure C Oversight Committee: Must be a Lathrop resident to serve on this commission.

PLEASE PRINT OR TYPE THE FOLLOWING INFORMATION:

RECEIVED

JUL 05 2022

Name: George Jackson **CITY CLERK**

Address: [Redacted] City: Lathrop zip: 95330

Telephone (home) [Redacted] Telephone (work) _____

Telephone (cell) [Redacted] Telephone (other) _____

Email: [Redacted] Resident of the City of Lathrop: 33 years

Do you have Transportation to attend the Commission meetings and Functions? Yes No

Background Information:

Are you related to a current City Employee? no

If yes, give name and relationship _____

Employment/Volunteer Information:

Retired Real Estate Agent 2001 - 2018
Organization Date

Lathrop/Marteca
Location Position(s)

Responsibilities/accomplishments: _____

Lathrop Sunrise Rotary 2002 - present
Organization Date

Lathrop Locations
Location Position(s)

Responsibilities/accomplishments: Fundraisers, Thanksgiving Lunches, Scholarships, supporting youth events

Community Activities that you have been involved with (feel free to attach additional pages)

Planning Commission, Senior Commission, Park Rec.

Name of Organization	Position/Responsibilities	Dates
	Chairman	

Special Awards or Recognitions you have received:
 Lathrop City Resolution (honoring 4 yrs. of service)
 Rotary President awards & many more

Educational Information:

Educational Institution	Degree/Diploma	Field	Year
New York City College		Business	3 yrs.

Additional Information (Please provide any other information which you feel would be useful to the City Council in reviewing your application.)

Lathrop is my town and I'm very proud to be a resident. I have learned a lot in my many years of service to this community and look forward to continue to be of service to my citizen the future. The Planning Commission would not be new to me.

Please sign and date your application and submit to the Office of the City Clerk at the address below..

Signature: George Jackson Date: 07/03/2022

Parent/Guardian Signature (Required for Youth Advisory Candidates only)

City Clerk
 City of Lathrop
 390 Towne Centre Drive
 Lathrop, CA 95330

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ITEM 6.3

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

ITEM: MAYOR'S REFERRAL

RECOMMENDATION: Appointment of One (1) Member to the Measure C Oversight Committee, with Term Ending, June 30, 2025

MEASURE C OVERSIGHT COMMITTEE – LMC CHAPTER 3.13.180

The Committee currently has one (1) available vacancy.

- One (1) seat available with existing term ending June 30, 2025

Existing Commissioner(s)	Date of Appointment	Reappointment Date	Term Expiration Date
Michele Anderson	3/11/19 (filled unscheduled vacancy left by Lucius Davis, term ending 6/30/19 & appt new regular 3 year term)	-	6/30/22

One (1) application was received.

APPLICANTS FOR CONSIDERATION:

1. Michele Anderson



COMMISSION/COMMITTEE APPLICATION

Applying for: MEASURE C

Special Requirements:

Youth Advisory Commission: Must be a Lathrop resident between 13 to 18 years of age to serve on this commission.
Senior Advisory Commission: Must be a Lathrop resident 50 years of age or over to serve on this commission.
Planning, Parks & Recreation Commissions, and Measure C Oversight Committee: Must be a Lathrop resident to serve on this commission.

RECEIVED

PLEASE PRINT OR TYPE THE FOLLOWING INFORMATION:

JUN 21 2022

Name: MICHELE ANDERSON

CITY CLERK

Address: [redacted] City: Lathrop Zip: 95330

Telephone (home) [redacted] Telephone (work) -

Telephone (cell) [redacted] Telephone (other) -

Email: [redacted] Resident of the City of Lathrop: 28 years

Do you have Transportation to attend the Commission meetings and Functions? Yes [checked] No []

Background Information:

Are you related to a current City Employee? No

If yes, give name and relationship _____

Employment/Volunteer Information:

Lathrop CVC 2016 - Present

Lathrop Chair

Responsibilities/accomplishments: Annual First Responder Appreciation BBQ
Senior Christmas, Mental Health Awareness & School Supply Drives

Organization _____ Date _____

Location _____ Position(s) _____

Responsibilities/accomplishments: _____

Community Activities that you have been involved with (feel free to attach additional pages)

Name of Organization	Position/Responsibilities	Dates
Name of Organization	Position/Responsibilities/Accomplishments	Dates

Special Awards or Recognitions you have received: City of Lathrop Volunteer of the Year, Certificates of Appreciation from LPS, LMFD + SJSO

Educational Information:

<u>MJC</u> Educational Institution	<u>Certificate</u> Degree/Diploma	<u>ECE</u> Field	<u>1995-1997</u> Year
<u>Sunset High School</u> Educational Institution	<u>Diploma (General Ed)</u> Degree/Diploma	<u>→</u> Field	<u>1982-1986</u> Year

Additional Information (Please provide any other information which you feel would be useful to the City Council in reviewing your application.)

City of Lathrop Committees - Veterans/Memorial Day, Christmas Parade.

Please sign and date your application and submit to the Office of the City Clerk at the address below..

Michele Anderson Signature 6/21/22 Date

Parent/Guardian Signature (Required for Youth Advisory Candidates only)

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

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