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Urban Economics
Policy Forensics & Forecasting
Planning & Policy Analysis

REPORT

INITIAL FEASIBILITY ANALYSIS

INCORPORATION OF ALAMEDA COUNTY UNINCORPORATED COMMUNITIES

Ashland

Castro Valley

Cherryland

Fairview

Hayward Acres

San Lorenzo

Prepared by Berkson Associates
for Alameda LAFCO

October 13, 2023 *Revised July 19, 2024*

*This report was revised to reflect adjustments to the real property transfer tax estimates.
Footnotes were revised to clarify that CSA-PP-1991-1 revenues are derived from property tax.*



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1. ALAMEDA COUNTY INCORPORATIONS

This Initial Feasibility Analysis (IFA) evaluates the financial feasibility of potential new cities in unincorporated Alameda County.

OVERVIEW

New cities could be formed from several communities in unincorporated Alameda County including Castro Valley, Fairview, and the Eden area. Eden includes Ashland, Cherryland, Hayward Acres, and San Lorenzo.

Table 1 summarizes characteristics of each area evaluated. A new city may include some combination of those communities also shown on the map in **Figure 1**.

Table 1 Summary of Community Characteristics

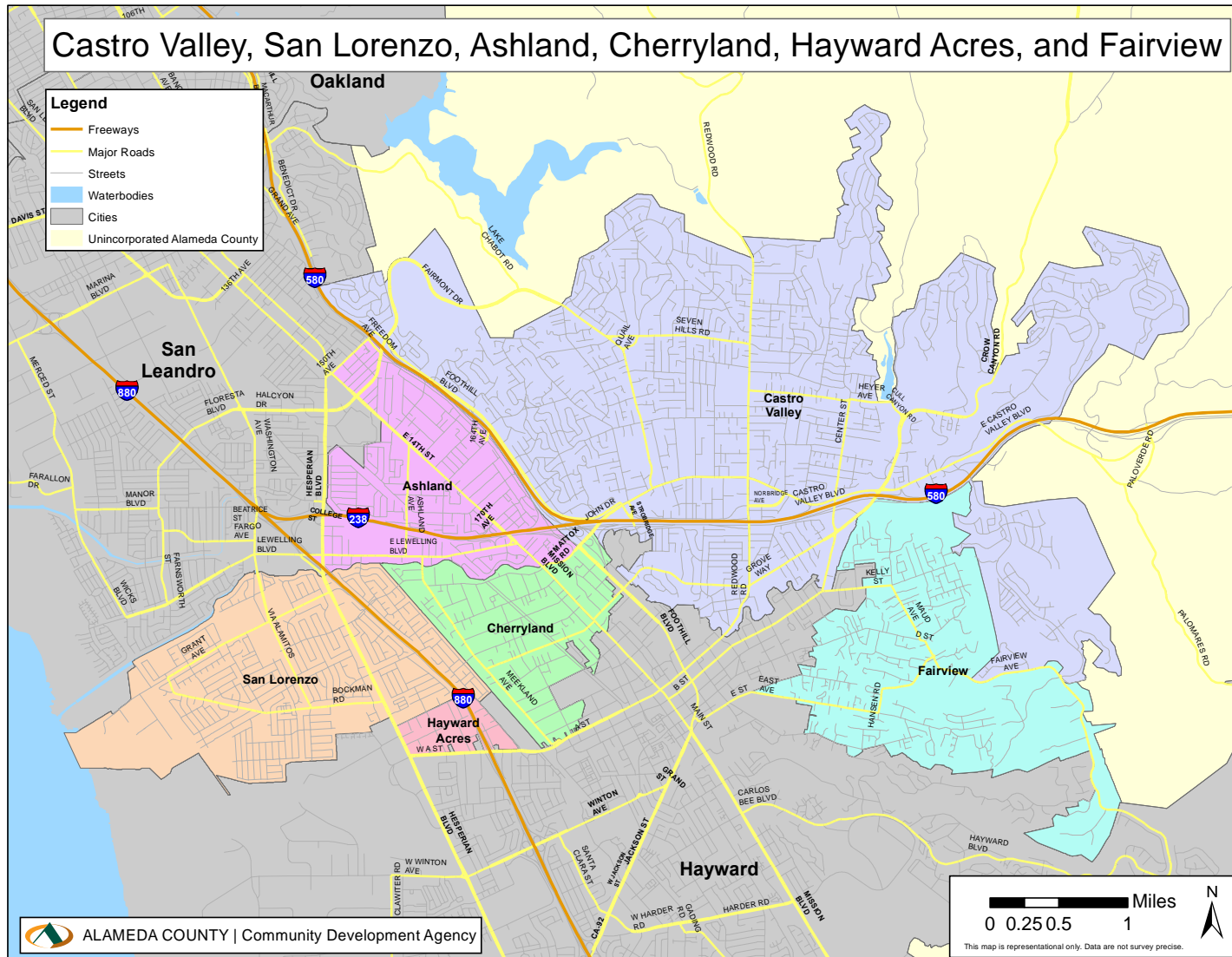
Item	Castro Valley	Eden	Fairview	Castro Valley Eden & Fairview
Area (sq.mi.)	10.77	6.08	2.81	19.66
Population	66,441	73,478	11,341	151,260
Jobs	12,647	9,819	858	23,324
Assessed Value (mill.\$)	\$11,679	\$6,241	\$1,872	\$19,792
Sales Tax	\$4,881,000	\$5,673,000	\$34,000	\$10,589,000

The boundaries of a new city must be continuous, which means that Eden and Fairview could not comprise a single city because they are not adjacent to each other. However, Castro Valley could be its own city, or could incorporate with Eden or Fairview, or both.

The community boundaries are shown for analysis purposes only; actual boundaries would be determined by incorporation proponents and by the Alameda Local Agency Formation Commission (LAFCO). For example, the Castro Valley boundary shown represents the Castro Valley Planning Area and could be expanded by Proponents or by LAFCO to include Canyonlands areas.

Formation of a new city would shift authority over municipal services from the County of Alameda to the new city. For example, control over land use planning and approvals, currently the responsibility of the County, would fall under the authority of a locally elected city council. Other municipal services currently provided by the County could be a function of a new city department, or the city could contract with the County or other service providers. For example, the new city could contract with the County Sheriff for police protection.

Figure 1 Castro Valley, Eden & Fairview



Why Incorporate?

Every community pursuing cityhood has a unique set of concerns, issues and objectives. Typically, incorporation includes one or more of the following goals:

1. **Increase Local Control** – A city provides local control of land use planning and decision-making about services provision, facilities and housing in the community.
2. **Local Prioritization of Revenues** – A city council of at least five locally elected council members determine priorities for the use of locally-generated revenues for local services and infrastructure.
3. **Improve Local Governance and Accountability** – Residents have increased opportunities to participate in city council decisions, join volunteer committees and engage with city staff and council. A city budget documents revenues and expenditures to a level of detail and transparency not typical of County unincorporated area budgets.

A new city could influence regional governance and economic activity in a number of ways:

1. **Reduce County Scope and Scale** – Incorporation will reduce County of Alameda unincorporated area responsibilities and potentially facilitate increased County focus on countywide services and facilities.
2. **Increase Regional Economic Benefits** – Enhanced local governance could help to maintain and improve communities' livability and economic vitality.

This IFA evaluates financial feasibility and the steps required to assure the new city has revenues sufficient to pay for its ongoing expenditures for public services. If an incorporation application is submitted to LAFCO, additional financial and other analysis will be conducted by LAFCO before deciding whether to submit the proposal to the voters of the community to be incorporated.

FINANCIAL FEASIBILITY OF A NEW CITY

This IFA evaluates the financial ability to form a new city in Alameda County. Creating a new city vests residents with local control over public services, however financial hurdles can be challenging. No new city has been created in California since 2000 without the benefit of Property Tax in lieu of Vehicle License Fees which are no longer available to new cities.

State law requires analysis to demonstrate that “The proposed city is expected to receive revenues sufficient to provide public services and facilities and a reasonable reserve during the three fiscal years following incorporation.”¹ In addition to annual revenues in excess of annual expenditures, State guidelines recommend establishment of a contingency fund of 10 to 20 percent of expenditures.² Feasibility studies typically consider time periods longer than three years to account for the effects of new development, revenue neutrality and transition year repayment schedules. Periodic annual budget shortfalls are generally acceptable as long as reserves are sufficient to cover the shortfalls, and ongoing structural deficits are not projected.

Table 2 depicts potential fiscal shortfalls to the potential new cities considered in this analysis; these shortfalls do not include additional costs for adverse revenue neutrality impacts on the County, if any, nor do the results consider possible new revenue measures such as additional sales taxes. **Table 2** shows potential additional revenues from CSA-PP-1991-1 and Property Tax in lieu of Vehicle License Fees (PTVLF) which, in total, could produce total revenues that exceed expenditures; however, PTVLF currently does not accrue to new cities and would require State legislation. Additional property tax and other county revenues (e.g., Prop. 172 public safety sales tax) depend on legislation and negotiations with the County.

The findings of this preliminary analysis indicate that none of the boundary configurations produce positive net annual fiscal outcomes without potential additional revenues. If State legislation provides for a transfer of Property Tax in lieu of Vehicle License Fees from the State, or transfers from the County to a new city, feasibility is possible depending on the magnitude of the transfer and adverse impacts on the County. Voter-approved taxes would improve fiscal feasibility, but no new taxes are assumed in this IFA. The IFA also does not assume transfer of CSA-PP-1991-1 revenues, which could improve feasibility prospects.

¹ Gov. Code Sec. 56720(e).

² A Guide to the LAFCO Process for Incorporations, Governor’s Office of Planning and Research (OPR), July 2002.

Table 2 New City Budget Forecast (before revenue neutrality)

Item	Castro Valley	Eden	Fairview	Castro Valley Eden & Fairview
REVENUES				
Property Tax	\$15,077,231	\$16,242,385	\$2,438,813	\$33,758,429
Sales and Use Tax	4,881,101	5,673,229	34,373	10,588,703
Transient Occupancy Tax	537,010	90,407	0	627,417
Utility Users Tax	4,491,457	4,838,553	726,514	10,056,524
Business License Tax	1,645,262	1,772,406	266,129	3,683,797
Other Revenues	<u>6,371,611</u>	<u>6,688,386</u>	<u>1,025,960</u>	<u>14,085,957</u>
Subtotal, Revenues	\$33,003,671	\$35,305,367	\$4,491,790	\$72,800,828
EXPENDITURES				
Admin. & Non-Departmental (1)	\$10,460,728	\$11,482,224	\$1,842,219	\$15,892,517
Police & Animal Shelter	26,216,479	28,993,159	4,474,964	59,684,602
Community Development (1)	5,253,186	5,809,569	896,681	10,763,493
Public Works	4,336,957	4,819,407	743,854	8,886,189
Other	<u>604,040</u>	<u>643,040</u>	<u>297,890</u>	<u>1,203,010</u>
Subtotal, Expenditures	\$46,871,389	\$51,747,399	\$8,255,608	\$96,429,811
NET	(\$13,867,718)	(\$16,442,032)	(\$3,763,818)	(\$23,628,983)
OTHER POTENTIAL REVENUES (require County agreement and/or State legislation)				
Police CSA-PP-1991-1 (2)	\$10,969,083	\$12,130,857	\$1,872,343	\$24,972,284
PTVLF (3)	<u>\$7,020,786</u>	<u>\$7,563,346</u>	<u>\$1,135,645</u>	<u>\$15,719,777</u>
Total Other Potential Rev.	\$17,989,869	\$19,694,203	\$3,007,989	\$40,692,061

(1) Admin. & Community Development costs at a lower cost per capita for the larger consolidated city.

(2) CSA-PP-1991-1 revenue (property tax) currently funds a portion of sheriff services to unincorporated areas. Potential share is based on a per-resident amount; actual amount to be determined.

(3) Estimated Property Tax in lieu of Vehicle License Fees (PTVLF) if transferred from County as part of property tax exchange (or per State legislation).

The results of this IFA are intended to provide preliminary guidance for further legislative efforts, data analysis and reporting by the County on a community level, negotiations over CSA and other County tax revenues for unincorporated services, and as a basis for a future Comprehensive Fiscal analysis (CFA) to be prepared by LAFCO if it receives an incorporation petition or resolution. The intent of the IFA is to facilitate a rational transition from unincorporated county services to municipal city governance if a new city proves to be feasible based on further LAFCO review.

In addition to maintaining and improving current governance, services and facilities, the new city must also demonstrate that it can generate contingency funds and sustain prudent levels of financial reserves, as noted by State statutes and OPR Guidelines.

Future budget estimates will vary based on changing County budgets, State and local economic and fiscal conditions, decisions to be made by incorporation petitioners, County Supervisors, LAFCO, and a future city council.

SUMMARY BY CITY BOUNDARY

Following is a summary of the initial feasibility analysis for individual communities and their combination. An actual incorporation proposal and LAFCO review would determine boundaries of a potential new city.

Commercial uses and related tax revenues including sales tax, hotel tax, and business license tax improve financial feasibility of incorporating certain areas as noted below. A larger city generates more revenues such as utility users tax, and its services and costs are likely to benefit from efficiencies of scale.

Castro Valley

The Castro Valley boundary generates the most revenues per resident due to its size and its mix of commercial uses. These revenues are offset by additional service costs attributable to residential and commercial uses. The net result is an annual fiscal shortfall. If the new City receives a share of Property Tax in lieu of Vehicle License Fees (PTVLF) and/or CSA revenues, the annual net revenue could be positive.

Canyonlands

The Castro Valley boundary corresponds to the urbanized Castro Valley Planning Area and does not include less dense Canyonlands limited by Measure D development constraints. An incorporation application submitted to LAFCO could include a portion of the Canyonlands subject to LAFCO review and potential CEQA analysis. Preliminary analysis indicates that adding Canyonlands to a Castro Valley city boundary is unlikely to have a significant financial feasibility impact. Service demands for police protection and road maintenance could increase City costs marginally, but these costs would be largely offset by additional property tax and per-resident revenues such as gas tax allocations.

Proponents of a City of Castro Valley should refine the proposed city boundaries and consider inclusion of Canyonlands areas. LAFCO will consider boundary options with the goal of achieving municipal service efficiencies, and recognizing communities of interest that will contribute to the success of the new city.

Eden

The Eden boundary includes Ashland, Cherryland, Hayward Acres, and San Lorenzo. Costs per resident are similar to Castro Valley, but revenues slightly lower due to less hotel revenue, and lower assessed values that reduce property transfer taxes. The Eden area could be financially feasible if it received all potential new revenues.

Fairview

The Fairview area generates the least revenue per capita primarily due to the absences of significant sales tax-generating commercial uses. Costs per resident are similar to but slightly higher than other

communities due to certain fixed costs and reduced efficiencies of scale. Even with all potential new revenues estimated in the IFA, this area is likely too small to be financially feasible on its own.

Castro Valley, Eden and Fairview

The largest boundary combines all communities. The inclusion of Fairview and Eden reduces total per capita revenues compared to Castro Valley alone due to fewer tax-generating commercial uses in Fairview and Eden. These revenue reductions are partially offset by efficiencies of scale that could reduce expenditures per capita. The net result is an annual fiscal shortfall. If the new City receives a share of additional new revenues (PTVLF and CSA revenues), the annual net could be positive.

PRIOR CITYHOOD EFFORTS

In 2002 Castro Valley residents voted on incorporation. A 72.1 percent “No” vote defeated the ballot measure.³ The Comprehensive Fiscal Analysis (CFA) commissioned by LAFCO during its 2002 review process determined that a new city could be feasible if it was approved by voters along with a new 10 percent hotel tax.

County revenues projected in 2002 that would accrue to a new city generally increased at a rate that exceeds inflation through 2022. The growth in revenues approximately equaled the growth in expenditures.

The 2023 IFA budget forecast includes hotel taxes approved in the unincorporated County areas subsequent to 2002; a new city would receive these revenues but at a County loss which did not exist in 2002. The current budget does not include Vehicle License Fees (VLF) from the State which were included in the 2002 CFA and provided about 25 percent of total city revenues.

As described in the current report, State legislation is necessary to restore State distributions of VLF (in the form of property tax, or PTVLF) to future new cities. With PTVLF and CSA revenues a new City in Alameda County could be feasible depending on the distribution and amount, and contingent on a more detailed analysis to be completed by LAFCO.

OPTIONS TO INCORPORATION

The formation of special districts, for example a Community Services District (CSD), potentially could facilitate local control and decision-making regarding services. To be effective the CSD would require revenues for administration and services. A CSD could also create a transition to eventual cityhood.

³ www.smartvoter.org/2002/11/05/ca/alm/meas/Q/

Annexation to a neighboring city could improve local control through representation at the City Council, although the annexing area would be one community among several represented by the Council. Majority voter approval would be required from the residents of the unincorporated community to be annexed.

Further analysis is necessary to evaluate these governance options.

IMPACTS ON OTHER AGENCIES

State law requires that new cities mitigate financial impacts, if any, on other agencies. Mitigation of negative impacts shown in **Table 3** would be funded from the new City's budget.

Table 3 Fiscal Impact on the County (Revenue Neutrality)

Item	Castro Valley	Eden	Fairview	Castro Valley Eden & Fairview
Revenue Reductions				
Property Tax	\$15,077,231	\$16,242,385	\$2,438,813	\$33,758,429
Sales and Use Tax	4,881,101	5,673,229	34,373	10,588,703
Transient Occupancy Tax	537,010	90,407	0	627,417
Utility Users Tax	4,491,457	4,838,553	726,514	10,056,524
Business License Tax	1,645,262	1,772,406	266,129	3,683,797
Other Revenues (1)	<u>4,534,320</u>	<u>4,709,112</u>	<u>728,770</u>	<u>9,972,201</u>
Total Revenue Reductions	\$31,166,380	\$33,326,092	\$4,194,599	\$68,687,072
Net Expenditure Reductions (1)	\$30,629,812	\$32,996,855	\$4,954,516	\$68,581,183
Net Gain (or loss) to County (2)	<u>(\$536,569)</u>	<u>(\$329,236)</u>	<u>\$759,917</u>	<u>(\$105,888)</u>

(1) Net of Charges for Services. See Table B-8 for County department net cost reductions.

(2) Does not include a shift of PTVLF or CSA revenue.

The proponents of incorporation will have an opportunity to negotiate a revenue neutrality agreement with the County. This agreement will specify terms including annual payment amounts and duration of mitigation payments.

NEXT STEPS

Preliminary Planning by Proponents

This IFA is a first step towards incorporation. A number of key efforts are summarized below.

Proposed Boundary

A boundary will be defined in the application, although LAFCO may choose to consider alternative boundaries. The boundaries in this IFA are based on County planning areas for each community. Proponents of an incorporation will propose a boundary for submittal to LAFCO; this boundary should be the result of outreach by the proponents to the community including the various MACs. The boundary is likely to differ from those included in the IFA for evaluation purposes. The proponents' map

should fine-tune the boundaries and consider communities of interest, service efficiency and financial and environmental considerations as well as need and desires for inclusion (or exclusion) expressed by residents. A Castro Valley boundary should consider the Canyonlands.

Preliminary Feasibility Analysis

Incorporation proponents can update the analysis in this IFA based on more current fiscal conditions, their proposed boundaries, and potential additional funding sources depending on future legislation and the potential exchange of revenues with the County.

Discussions with County

The County currently prepares a budget for unincorporated services. To the extent that this budget could further distinguish costs and revenues attributable to individual communities, the process of updating the feasibility analysis will be more efficient and accurate. Discussions will also be necessary if additional revenues, including a share of the County's PTVLF or CSA-PP-1991-1 revenues (or other County revenues, e.g., Prop. 172 public safety sales tax) are transferred from the County to a new city.

Community Outreach

Formation of a non-profit by residents creates an organization for fund-raising and a forum for community discussion and dissemination of incorporation information including a proposed boundary map and an updated feasibility analysis.

Application to LAFCO

Residents can submit a petition to LAFCO along with an application and required fees. State law includes a provision for Proponents to request a loan from the State if they are unable to pay required LAFCO fees.⁴ Alternatively, a public agency may submit an application to LAFCO to initiate the incorporation process.

LAFCO Process

LAFCO will prepare a detailed Comprehensive Fiscal Analysis (CFA) to determine fiscal feasibility as part of LAFCO's determination of whether to send the incorporation decision to the voters. The incorporation applicants will be required to pay LAFCO application fees and costs and will fund the CFA.

⁴ Gov. Code Sec. 56383(g).

Legislation to Address State Funding to New Cities

In 2011 the State legislature eliminated Property Tax In Lieu of Vehicle License Fees (PTVLF), a significant revenue source to new cities as part of a State budget re-structuring.⁵ Subsequent legislation fixed the adverse impacts of this change on then-recently formed new cities in Riverside County, but future new cities continue to face reduced revenues that largely eliminate prospects for financial feasibility in the absence of additional special taxes, assessments and other significant revenues. No new cities have been formed in California over the past two decades other than new cities in Riverside County that received a legislative fix to receive PTVLF.

As recently as 2019, bills have been introduced to remedy the loss of revenues to new cities, but none have passed to-date. The League of California cities may consider advocating for legislation in future sessions and political support from communities considering incorporation will improve chances of bill passage. Incorporation proponents should engage with other communities and associations pursuing cityhood to push for legislation to remedy funding inequities adversely affecting future new cities.

Prospects for PTVLF legislation could improve if the formation of new cities aligned with State objectives, for example, by helping better achieve economic and environmental sustainability and achieving housing goals.

PTVLF Exchange

As an interim step to full restoration of PTVLF comparable to existing cities, State legislation or negotiations with the County could enable an exchange of PTVLF between the new city and the county similar to the exchange of property tax without adversely affecting the State, school funding, or other agencies. LAFCO, the new city and the County would consider this exchange in determining revenue neutrality of the incorporation.

CSA-PP-1991-1

As described in **Chapter 2**, the County Sheriff's Department is partially funded by revenues from CSA-PP-1991-1. This CSA is allocated property taxes intended to compensate for the loss of funds due to ERAF property tax allocations beginning in 1993-94.⁶ State legislation or negotiations with the County to allocate CSA or other County funds to a new city could improve the feasibility of incorporation.

⁵ SB 89 (2011) excluded new cities from the statutory formula that allocates revenues based on the 2004 VLF-property tax swap.

⁶ Legislative changes associated with the State's allocation of property tax revenues to ERAF (Education Revenue Augmentation Fund) resulted in a loss to the Special District Augmentation Fund; those losses were compensated by the State and those compensating funds are allocated by the County to CSA-PP-1991-1 for public safety purposes. See the MSR prepared for CSA-PP-1991-1 by Alameda LAFCO, 2012.

2. PUBLIC SERVICES PROVIDED BY A NEW CITY

Currently the County of Alameda’s Board of Supervisors oversee County departments’ provision of public services and facilities to unincorporated communities. Several citizens bodies provide input on issues, policies and services and advise County departments providing services to the unincorporated communities.

Incorporation will shift responsibility for local services and facilities from the County to the new City. Services provided by special districts (e.g., library, fire protection) are assumed to continue as currently organized and funded.

The County’s budget includes an Unincorporated Services Budget (USB) that projects departmental service costs to unincorporated communities separately from Countywide services.⁷ The IFA utilizes the USB to help determine newly incorporated city budgets for comparable services. The IFA also references the USB to indicate potential costs and revenue shifts from the County to a new city, and therefore the potential net financial impact on the County.

The USB includes funding sources such as service charges, special assessments, voter-approved taxes, the use of fund balances, and additional funding provided by the County General Fund. Presentations to advisory bodies and community groups generated comments and feedback on the projected FY2021-22 USB; the presentations and budget forecasts did not distinguish detailed departmental staffing, costs and sources of revenue by individual community.

Table 4 summarizes service providers before and after incorporation. It is likely that a new City will rely on contracts with other agencies for many services, for example the Sheriff’s Department. Over time, the City could choose to establish its own departments. This chapter describes services provided by the new City and the projected budget estimates based on current County costs and on a review of other cities in the region. Certain services are likely to benefit from efficiencies of scale reflected by a lower “per resident” (or other factor) cost for larger cities. As indicated in the table, incorporation will have no effect on school districts, postal service, utilities, and Countywide services provided to all incorporated and unincorporated areas (public health and welfare, courts, jails, etc.).

Appendix B documents key assumptions and calculations for services costs and revenues in the budget forecasts, including estimated personnel and related costs. Actual budgets will vary depending on future economic and fiscal conditions, decisions by public agencies including the future new City council, and

specific manner and level of services and revenues. The budget cost estimates utilize current County costs, and staffing and cost estimates from reference cities. Departmental costs derived from “per capita” averages of reference cities, are broken down into staff costs and other expenses and contracts. The administrative and management costs strive to construct a “lean” governance structure, however the new city will still be faced with paying local salary costs and costs for contract services such as County Sheriff, as well as complying with State regulatory mandates and other overhead costs.

While a “lean” budget may enable a new city to be financially feasible, a “lean” city may experience greater difficulty hiring experienced staff. Staff turnover could be higher than average as younger, lower paid employees seek opportunities with larger (costlier) cities to advance. City services may also take longer due to more limited staff capacity, for example, to process applications and pursue council initiatives.

Table 4 Summary of Existing and Future Service Providers

Service	Service Providers	
	Current Provider	Post-Incorporation
General Government Administration	County administers all municipal services to unincorporated communities.	City Council of new city will oversee all municipal functions including administration (manager, clerk, attorney, human resources, finance, risk management, IT).
General Services	The County GSA provides workspace, vehicles, supply and purchasing services, and facility planning and construction for County departments.	City departments will provide services comparable to County GSA.
Community Development	County departments provide development services (plan check/building permits, building inspection, code enforcement) and planning services (General Plan update, zoning code enforcement, safe & affordable housing).	New city will be responsible for all planning and development services. City may contract with County or private firm, and will receive revenues from permits and fees to partially offset costs.
Economic Development	County CDA department promotes & implements economic development & community investment.	New city will provide economic development services via staff and/or contracts.
Road Maintenance	Alameda County Public Works	City Public Works
Police Protection	Alameda County Sheriff's Dept. Cal. Highway Patrol (traffic enforcement)	New city will be responsible for law enforcement, and may contract with Sheriff or create new City police dept.
Animal Control	Alameda County	New city will be responsible for animal control.

Table 4 Summary of Existing and Future Service Providers (cont'd)

Service	Service Providers	
	Current Provider	Post-Incorporation
Fire Protection	Fairview FPD serves Fairview; the County Fire District provides protection and EMS services to other unincorporated areas.	No change.
Parks and Recreation	HARD maintains and programs local and regional parks and facilities including County-built community facilities.	No change.
Libraries	County owns and operates libraries.	No change.
Wastewater	Castro Valley Sanitary District Oro Loma Sanitary District	No change.
Water	East Bay Municipal Utility District	No change.
Storm Water	County of Alameda provides regional storm water services.	City will be responsible for local drainage and compliance with regional & State requirements.
Solid Waste	Castro Valley Sanitary District Oro Loma Sanitary District Ala. Cnty Waste Management Authority	No change.
Transit	Regional agencies provide transit services.	New city can coordinate transit planning and participate in regional transportation planning agencies.
Schools	Various school districts.	No change. City has no oversight of school districts.
Other Utility Services	Various utility providers (electric, gas, telephone, etc.)	No change. City can designate exclusive franchisees.

6/26/23

MANAGEMENT & ADMINISTRATIVE SERVICES

The new City will be governed by city council members who will establish City policies, approve a General Plan and other City planning and management documents, adopt an annual budget, hire key staff, and take responsibility for efficient and effective City operations. The IFA assumes that elections for five council members will be at-large although the new City could choose to elect council members by district. The cityhood ballot will include a question about whether future councils should be elected by district; if so, a districting study will be required. New cities typically form as “General Law” cities governed by State statutes; a city may also form or transition to a “Charter City” which would be governed by a voter-approved charter which can only be modified by voter approval.

The new City will employ a city manager. This manager will oversee all municipal operations. The new City also has the option of a “city council/strong mayor” form of governance, although this arrangement is less common in California and limited to a few large cities.

The new City will require a City Clerk and other support functions that include Legal (City Attorney), Finance, Human Resources, and Economic Development. The City Manager/Administrative Services and other departments’ functions will include regulatory compliance to assure that all applicable federal, state and local laws and ordinances are being met. The IFA budgets these services at a cost generally comparable to current County services in some cases, and similar to other cities in the region in other cases. The IFA recognizes that a new city will provide fewer services than many other cities because existing districts (e.g., fire district, library district) are expected to continue as the primary providers in a new city.

Costs to the new City include costs for office space, insurance, information technology (IT) systems, equipment and supplies, and retirement and other employee benefit costs. The latter employee costs are generally included with departmental costs; other non-departmental costs that apply citywide are projected in the city budget under Administration (Human Resources, Information Technology, and Non-Departmental). City Hall Facilities/Office Space for city employees has been estimated based on number of employees (excluding contract police) and potential space requirements per employee.

A new City will continue to pay for an allocated share of administrative, overhead and employee costs for any services that the new City contracts from another agency including the County. A new city will have an opportunity to create a benefit system for new City employees that does not incur the same degree of financial risk as traditional retirement systems applicable to most existing cities. Projected management and administrative costs in the City budgets are based on per-resident costs in the City of Oakley, a Contra Costa County city that incorporated in 1999 and has a population of 44,500.

GENERAL SERVICES

The new City will maintain city facilities and equipment that may be transferred from the County of Alameda and any new City equipment and facilities. The new city may require additional space to accommodate city administrative and other service functions and incur related maintenance obligations. Additional responsibilities include capital planning, asset management, and equipment purchasing.

During the new City's transition period the County of Alameda General Services Department will continue to maintain City buildings and facilities until the new City Council and City staff decide upon and develop a more permanent arrangement. Options for future general services include 1) continued County of Alameda contract services dependent upon agreement between the new city and the County; 2) formation of a City general services department or the equivalent under another department such as public works. Projected general services costs in the City budgets are included in Management and Administrative services. The actual costs will depend on the manner of service provision (i.e., contracts vs. City departments), size of City staff, and City facilities.

Existing County of Alameda General Services

As described in the County of Alameda budget, the County's General Services Agency provides a range of services including maintenance of facilities, purchasing activities, waste reduction and recycling, and emergency operation planning. The General Services Agency also supports other departments including Capital Programs (architectural/engineering services), construction management, energy, environmental, and sustainable program management) and Portfolio Management (capital planning and asset management).

Specific examples of facilities, services and support provided by the County of Alameda's General Services Agency (GSA) include:⁸

- Workspaces
- Vehicle fleets
- Logistics services (e.g., parking, messengers)
- Supplies and purchases
- Safety training and support
- Emergency logistics support

⁸ List of services derived from <https://gsa.acgov.org/about-gsa/> accessed 2023-01-26.

- Long-range capital planning (plan, design and build public facilities)
- Maintenance and improvements to public facilities

The new City's General Services will be limited specifically to facilities within City boundaries and the services, supplies and equipment needed by the new City.

COMMUNITY DEVELOPMENT

The new City will be responsible for all planning functions similar to current Alameda County services including land use planning, environmental management, neighborhood improvement, and community/economic development. Certain programs of the County's Community Development Agency will not be affected; for example, the "Neighborhood Preservation and Sustainability" serves the rural areas of the County and the proposed city boundaries do not benefit directly from those services.⁹ Costs are based on City of San Leandro per-resident costs.

Depending on the new City's governance structure, the Community Development department may also handle review and inspection of construction and development activity, currently the responsibility of County Public Works, which should largely be self-supporting from fees and charges. Projected Community Development costs in the City budgets are based on other cities in the region. Certain services currently shown in the Unincorporated Services Budget such as Neighborhood Preservation and Sustainability, and Economic Development costs related to the former redevelopment areas, are not included in the new City budgets. The County is assumed to continue to serve as the successor agency to the former redevelopment agency, a cost included in the County's budget as property tax continues to be collected to pay off redevelopment area debt.

Planning

The new City's Planning Department will be responsible for preparing, updating and implementing the City's General Plan, and will administer and update applicable ordinances. Initially, the new City will adopt all County plans and ordinances until it has created its own plans. The new City will be responsible for facilitating housing development, including affordable housing, to meet regional housing allocations, and for managing rental-related programs adopted by the new City Council. Sustainability and clean energy goals and programs of the new City will be managed by the City's Planning Department depending on the City's organization.

⁹ Memorandum from Sandra Rivera, CDA Director, April 26, 2023, to Berkson Associates, Response to Incorporation Feasibility Analysis Data Request.

The City's Planning Department will conduct environmental, design, and policy review of proposed development projects pursuant to City and State development and planning laws and procedures. The Department will issue and enforce required land use permits and monitor required environmental mitigation measures. A Planning Commission and other citizen advisory bodies will provide input to City Council decisions, replacing Municipal Advisory Committees and other commissions advising the County Board of Supervisors about municipal matters.

The County will continue certain Countywide programs that are not responsibilities of the new City including: enforce the California Food and Agriculture Codes (i.e., health department approval and inspection of restaurants) and the California Business and Professions Codes related to agriculture, weights, and measures; verify the accuracy of commercial weighing and measuring devices, including point-of-sale terminals; provide case management and environmental investigation of lead-exposed children; provide lead poisoning prevention education and lead safety training to reduce lead exposure risks for County children, families and workers; implement the mineral resource management and surface mining permit administration as mandated by the state Surface Mining and Reclamation Act of 1975 (SMARA) and the County's Surface Mining Ordinance.

Construction and Development

The new City will be responsible for review, approval and inspection of construction and new development. Currently the Alameda County Public Works Agency handles this responsibility. During the new City's initial transition period it is likely the County would continue to provide these services, to be replaced by a new City department or a contract with a private firm to provide permit services. Charges for fees and permits should be set to offset responsibilities for construction and development permitting.

Over the past five years the number of building permits issued for unincorporated areas Countywide ranged from about 2,000 to 2,300 permits.¹⁰ Fees and charges are set to cover the costs of services provided. New units constructed over the past ten years averaged about 120 units annually in Castro Valley, and 95 units annually in the Eden and Fairview area; commercial development averaged about 5,000 to 6,000 square feet in each of those areas, respectively.¹¹

¹⁰ Alameda County Public Works Agency response to Data Request – Incorporation Feasibility Analysis, April 11, 2023.

¹¹ Memorandum from Sandra Rivera, CDA Director, April 26, 2023, to Berkson Associates, Response to Incorporation Feasibility Analysis Data Request.

Economic Development

The new City will support economic activity in the community. Currently Alameda County's Economic and Civic Development Department promotes economic development and public/private investment in the unincorporated communities of Alameda County, including Ashland, Castro Valley, Cherryland, Hayward Acres, San Lorenzo, Fairview, Sunol & Unincorporated East County.¹² A recent example of economic development includes the successful CDBG grant application to build out a food hall for food entrepreneurs in Castro Valley.¹³ The IFA budgets for one to two economic development staff for similar activities in the new City.

Other Community Development Services

Housing – The new City will facilitate housing development through its planning and development review functions; funding will derive from various federal, state and local sources.

The new City may receive a share of Measure A1 bond funds approved by Countywide voters in 2016 for affordable housing; the current allocation formula is based on population and assessed value. The initial projected allocations when the bond measure passed in 2016 provided a minimum of \$19.7 million to unincorporated areas. Currently the County CDA is closing on construction financing for two projects in 2023 with the help of Measure A1 funding.¹⁴

The County currently provides "\$2.5 million per year in homeless funding for the Unincorporated County. The programs that are supported include a 50-bed homeless shelter, a day use drop in shelter, two safe parking programs, and five transitional housing sites scattered throughout Castro Valley, Cherryland and Ashland."¹⁵ The status and availability of this funding within a new City in the event of incorporation are not known at this time.

Community Development Block Grants (CDBG) – The new City can participate in CDBG grants and may continue to be part of the Alameda County "Urban County" program whereby the County manages CDBG grants on behalf of smaller cities and the unincorporated areas. Alameda County currently qualifies as an Urban County for the purpose of applying for and administering certain CDBG grants, for example the Community Development Block Grant (CDBG) Entitlement Program that provides grants to

¹² <https://www.acgov.org/cda/ecd/>

¹³ *ibid*, CDA Memorandum, April 26, 2023.

¹⁴ *ibid*, CDA Memorandum, April 26, 2023.

¹⁵ *ibid*, CDA Memorandum, April 26, 2023.

entitled cities and counties to develop viable urban communities for low- and moderate-income persons.¹⁶ The status of the “Urban County” designation could be affected depending on the population of the areas ultimately incorporated and continuing participation by the new City and other cities in the program.

Healthy Homes – The County would continue to provide Healthy Homes lead poisoning-related services funded by the State.

Transportation – Regional transit agencies will continue to serve the new City. City representatives would participate in various regional planning agencies responsible for transportation planning and funding, including the Metropolitan Transportation Commission.

POLICE

All California cities are responsible for assuring that police protection is provided within their boundaries. During the new City’s initial transition period (up to the first 12 months) the Alameda County Sheriff’s Office (ACSO) would continue to serve the City until the City Council and City staff decide upon and develop a more permanent arrangement with a service provider. Options for future police services include 1) continued Alameda County Sheriff’s Department contract services dependent upon agreement; 2) formation of a City police department. The IFA projects per-resident costs based on the City of Dublin’s contract with the Sheriff’s Department plus related city costs for city staff, facilities and equipment.

The Alameda County Sheriff’s Office currently provides patrol services to the unincorporated areas from its Eden Township Substation (ETS). The Department has a current adjusted net budget of approximately \$429.7 million and has over 1,700 authorized positions, including in excess of 1,000 sworn personnel.¹⁷ Sheriff services to the unincorporated areas are funded through a combination of County discretionary funds (e.g., business licenses, utility users tax, hotel and lodging tax, and property tax) and CSA-PP-1991-1. The CSA revenues were intended to compensate for the loss of funds due to ERAF property tax allocations beginning in 1993-94.¹⁸

¹⁶ <https://www.hudexchange.info/programs/cdbg-entitlement/>

¹⁷ <https://www.alamedacountysheriff.org/about-us>

¹⁸ Legislative changes associated with the State’s allocation of property tax revenues to ERAF (Education Revenue Augmentation Fund) resulted in a loss to the Special District Augmentation Fund; those losses were compensated by the State and those compensating funds are allocated by the County to CSA-PP-1991-1 for public safety purposes. See the MSR prepared for CSA-PP-1991-1 by Alameda LAFCO, 2012.

The Sheriff's Office provides a number of services specific to unincorporated areas and other services Countywide. Services include:

- Provide patrol & investigation to unincorporated areas
- Security to County Superior Courts
- Operate Coroner's Bureau
- Criminalistics laboratory
- Perform civil process service
- Operate a County Jail (Santa Rita)
- Operate the County Office of Emergency Services
- Contract services to City of Dublin and other agencies¹⁹
- Conduct a basic academy

The California Highway Patrol is responsible for enforcement of traffic laws in unincorporated areas. The Sheriff's Office also provides some traffic enforcement services in the unincorporated area.

Contract with the County of Alameda Sheriff's Department

The City could contract for law enforcement services with the Alameda County Sheriff's Department, depending on decisions by the County Board of Supervisors and the Sheriff's Department. Currently, the Sheriff's Department provides services to the City of Dublin pursuant to a contract. A number of factors may affect the future cost of contract services to a new City.

An agreement between a new City and the County Sheriff's Department could include general law enforcement services, patrol, traffic, special purpose officers, school resource officers, community services officers, detectives, and retired-rehired deputies (960s) for special services. Sheriff's Department staff would serve as the City's Chief of Police. Costs in the agreement would include personnel, ancillary support, supplies, vehicles, space, management support, and liability.

Projected police costs in the City budgets assume a Sheriff contract similar to City of Dublin contract. As noted by the Sheriff's Department, the current Sheriff's Department costs "...would probably increase 20% in salary and employee benefits...in order to meet the minimum staffing requirements..."²⁰ to serve a new city due to current vacant positions that would need to be filled. The estimated new city

¹⁹ <https://www.alamedacountysheriff.org/about-us>

²⁰ ACSO Response to Request for Data, received June 7, 2023.

costs are approximately 37 percent higher per capita compared to current County total costs. A number of factors may affect the future cost of contract services to a new City including an allocated share of the cost for a planned new Law Enforcement Complex that will house the Sheriff's Department.

Vehicle replacement costs similar to the City of Dublin contract sheriff costs are included in the City budget estimates. Animal control costs net of revenues as shown in the Unincorporated Services Budget under the Sheriff's Department are also included in the City budgets as a separate line item. Animal control services include operation of the animal shelter and related services (rescue, medical care, investigations, licensing, call referral); field services (stray pickup, patrol, response to complaints); spay/neuter program; adoptions; public education and presentations; donation procurement.

The new City will utilize its General Fund revenues and fees for related services to fund the contract with the Sheriff and for animal control services. The City's General Fund is not assumed to receive revenues currently allocated for public safety to the Sheriff's Department and CSA-PP-1991-1.

City Police Department

Newly formed cities typically continue services from the County Sheriff's Department through a contract. Creating a new City police department could be time consuming, costly, and recruitment difficult although this option could be considered in future years to provide increased local control but without the potential efficiencies of scale and breadth of services of a contract with a larger department. A police department would require new facilities to accommodate the officers. The City of Oakley in Contra Costa County, which incorporated in 1999, reorganized its police services in 2018 and replaced a County Sheriff contract with its own police department. The City of Oakley utilizes revenues from a Police Services Special Tax Area (P-6) to fund a majority of its police department costs.

PUBLIC WORKS

The new City will take over responsibility for maintenance and construction of infrastructure from the County Public Works Agency. The Alameda County Flood Control District will continue to provide all flood control services, which it provides Countywide. The new City will be responsible for NPDES permit services.²¹ The IFA assumes that the review and permitting of private development, currently managed by the County Public Works Agency, will be handled by the new City's Community Development Department. Projected public works costs in the City budgets are based on other cities in the region.

²¹ An NPDES permit allows clean stormwater discharges into rivers, lakes or the ocean. The California State Water Resources Control Board (regional board) issues NPDES permits.

Currently the Alameda County Public Works Agency (ACPWA) "...is responsible for the management and operation of infrastructure including streets, bridges and flood control facilities, such as pump stations and stormwater conveyance infrastructure. ACPWA manages the planning, design, construction and maintenance of these facilities which will become a new City responsibility. Additionally, the Agency facilitates private development through the review and issuance of permits and inspection of private developments."²² Development services will become a new City responsibility.

Road Maintenance

The new City will maintain roads within its boundary. **Table 5** displays the centerline miles of publicly maintained roads within each community. Currently the average pavement condition of the roads falls within the range of "good" condition.²³

Road maintenance is funded from a number of local, State and Federal sources. Funding sources include gas taxes, RMRA (Road Maintenance and Rehabilitation Account), SB1, and Measure BB. Road-related revenues cover the County's estimated annual maintenance cost of \$10 million for all unincorporated roads, or about \$21,100 per centerline mile.²⁴ The IFA estimates road-related revenues based on reference cities.

In addition to annual road maintenance costs, major road capital construction for new roads and road reconstruction requires additional funding; Countywide, capital expenditures for roads range from \$15.4 million (2019, actual) to \$49.5 million (2023, forecast).²⁵ The new City will utilize various road-related funding sources to pay for capital improvements.

Table 5 Road Miles and PCI

Community	Centerline Miles	PCI (1)
Castro Valley	197.8	75.6
Fairview	35.18	75.0
Eden		
Ashland	45.4	73.7
Cherryland	23.7	76.9
Hayward Acres	5.88	73.8
San Lorenzo	<u>58.99</u>	72.9
Total	133.97	

Source: Alameda County Public Works Agency

(1) "PCI" is the Pavement Condition Index.

A PCI of 70-79 is considered "Good".

²² <https://www.acpwa.org/about-us>

²³ Alameda County Public Works Agency response to Data Request – Incorporation Feasibility Analysis, April 11, 2023.

²⁴ Average cost per centerline mile based on County estimate of \$10 mill. total divided by 473 centerline miles (State Roads Report, 2020). Actual costs per mile will vary depending on road conditions, level and type of use, and weather impacts.

²⁵ Alameda County Public Works Agency response to Data Request – Incorporation Feasibility Analysis, April 11, 2023.

County Service Areas

County Service Areas (CSAs) provide services to specific areas that are assessed an annual charge for those services.²⁶ CSA revenues can only be spent within the CSA.

The CSAs that the Public Works agency provides services to include:

- **Morva Drive/Morva Court CSA R-1982-2** – Road maintenance
- **Castlewood CSA R-1967-1** – Road maintenance
- **Five Canyons CSA PW-1994-1** – Road maintenance, landscaping and lighting
- **Streetlighting CSA SL-1970-1** – Unincorporated Countywide lighting

Upon incorporation, LAFCO can make determinations that the CSAs continue or establish comparable districts within the new city to continue the services and charges for the area corresponding to the CSA.

Capital Improvements

The new City will be responsible for maintaining and constructing public facilities and infrastructure serving the City. Currently the Alameda County Public Works Agency is responsible for these services. Upon incorporation, it is anticipated that any capital funds accrued by the County for use within the new City would be transferred to the City. This IFA focuses on the financial feasibility of annual ongoing new City operations and does not address capital requirements (other than ongoing road improvements discussed above). If incorporation proceeds, LAFCO's CFA should identify major planned capital improvements and available funding (or funding gaps, if any).

As described on the Public Works Agency's website, the Public Work's Agency's Infrastructure Capital Improvement Program (CIP) "...is a five-year plan for preserving and enhancing Alameda County's public infrastructure (transportation and flood control facilities). The CIP identifies and prioritizes infrastructure projects and includes tentative schedules and funding options. Projects entail the provision and major improvement to public infrastructure, including the design and construction of multi-modal transportation facilities, street reconstruction and rehabilitation projects, and construction and rehabilitation of flood control facilities."²⁷

²⁶ Refer to engineering reports prepared annually to establish assessments within each CSA.

²⁷ Alameda Public Works Agency website, downloaded 1/25/23, at <https://www.acpwa.org/programs-services/cip.page?>

In 2022 the County Administrator reported that the County’s Fiscal Year 2022-23 through 2026-27 five-year Capital Improvement Plan (CIP) proposes projects totaling \$1.9 billion.²⁸ Identified financing totals \$645 million leaving an unfunded balance of \$1.3 billion. The County Administrator was directed to prepare a financing plan for the entire CIP. The CIP is funded with various revenue sources including but not limited to State and federal aid, County General Fund, Road Fund, Flood Fund, and taxes through various voter-supported measures.

FIRE PROTECTION

No changes to the current organization of fire protection services are assumed in this IFA. Currently, the potential incorporation areas are served by fire protection districts (Alameda County Fire Department and Fairview Fire Protection District). Stations are listed below.

Table 6 Fire Stations in Unincorporated Communities

Station	Community	Address	Agency
Station #6	Castro Valley	19780 Cull Canyon Road, Castro Valley	ACFD
Station #7	Castro Valley	6901 Villareal Drive, Castro Valley	ACFD
Station #22	San Lorenzo	427 Paseo Grande, San Lorenzo	ACFD
Station #23	Cherryland	19745 Meekland Ave, Hayward	ACFD
Station #24	Ashland	1430 164th St, San Leandro	ACFD
Station #25	Castro Valley	20336 San Miguel Ave, Castro Valley	ACFD
Station #26	Castro Valley	18770 Lake Chabot Road, Castro Valley	ACFD
Fairview FPD	Castro Valley	25862 Five Canyons Pkwy, Castro Valley	Fairview FPD

Alameda County Fire Department (ACFD)

The IFA assumes no change to the organization or funding of the Alameda County Fire Department (ACFD), which is the main fire suppression service provider for areas of unincorporated Alameda County. ACFD provides dispatch, fire suppression and emergency medical services to several cities in Alameda County.

²⁸ Alameda County Administrator correspondence to Board of Supervisors re: adoption of CIP, June 6, 2022.

Fairview Fire Protection District (FFPD)

The FFPD serves the Fairview and Five Canyons unincorporated areas just north of the City of Hayward. Most of the area of FFPD is situated in the City of Hayward's sphere of influence (SOI). The FFPD boundary encompasses about 4.2 square miles.²⁹

FFPD contracts with the City of Hayward Fire Department (Hayward FD) for the provision of fire protection, emergency medical and paramedic services, auto accident rescue, natural disasters rescue, safe surrender service, and animal rescue. The main fire station serving the FFPD area is owned by Alameda County pending FFPD meeting certain conditions.³⁰ FFPD's General Manager oversees administrative functions of the District excluding Fire Department operations. The City of Hayward Fire Department personnel manage all fire protection services.³¹

PARKS AND RECREATION

The Hayward Area Recreation District (HARD) is the primary provider of parks and recreation services to the unincorporated areas; the County partners with HARD on construction and operation of certain County facilities. The IFA assumes no change to the organization and service provision of HARD as a result of incorporation.

The HARD boundary area includes the City of Hayward and the unincorporated areas of Castro Valley, San Lorenzo, Cherryland, Ashland, and Fairview and the Crow Canyon and Palomares areas. The total land area within the boundary of HARD is 105.6 square miles.³²

The County recently completed construction of the Cherryland Community Center and entered into an agreement whereby HARD will operate the Center which includes the County branch library.

LIBRARY

The Alameda County Library serves the unincorporated communities, as well as certain cities, and is assumed to continue to provide services following incorporation.

²⁹ Fairview Fire Protection District Municipal Service Review, Dec. 19, 2013.

³⁰ Correspondence from Michael Preston, FFPD General Manager, July 26, 2023.

³¹ *ibid*, M. Preston, July 26, 2023.

³² HARD Municipal Service Review Final, July 11, 2013.

As described on the Alameda County Library website, library services are provided from ten libraries in the cities of Albany, Dublin, Fremont, Newark and Union City and the unincorporated communities of Castro Valley and San Lorenzo. Mobile and Outreach services are provided through the Mobile Library, the Education and Literacy Program, and the County Jails. The County Library was established in 1910 and is governed by the Alameda County Board of Supervisors. The Alameda County Library Advisory Commission advises the County Librarian and the Board of Supervisors on library services. The County Library is funded primarily by local property taxes dedicated to the libraries, with additional revenue from State grants and contracts with cities for additional open hours and services. The Board of Supervisors allocates a portion of a utility users, business license tax and hotel tax which is collected only in the unincorporated areas of the County to the Library for service to the unincorporated areas. The Alameda County Library Foundation and active Friends or Library League groups in each community support library programs and services.³³ Libraries in the unincorporated communities are located at the following addresses:

- **Castro Valley**, 3600 Norbridge Ave
- **San Lorenzo**, 395 Paseo Grande, San Lorenzo
- **Cherryland**, 278 Hampton Road, Hayward, located inside the Cherryland Community Center.³⁴

The County recently completed construction of the Cherryland Community Center and entered into an agreement whereby the Hayward Area Recreation District (HARD) will operate the Center which includes the County branch library.

Incorporation “would provide Alameda County Library with more opportunities to work with local elected officials in expanding library services or developing new services.”³⁵ The County library system receives a share of property taxes dedicated to the library system (Fund 7005);³⁶ These dedicated revenues will not be affected by incorporation. The share is approximately 4.4 percent of the Prop. 13 property tax 1 percent of assessed value, although the share varies from four to six percent among

³³ Alameda County Library website, <https://aclibrary.org/who-we-are/>

³⁴ Cherryland Library, website:
https://aclibrary.org/locations/CHY/?_ga=2.113428359.1405567991.1678742622-678182713.1674159030

³⁵ Cindy Chadwick, County Librarian, response to March 17, 2023, data request April 7, 2023.

³⁶ Library Fund Number from “Class” reported in Key to Class Numbers, or file “Fund Number Key.pdf”, from Alameda County Auditor website at: <https://acgov.org/auditor/tax/districts21-22.htm>

different tax rate areas.³⁷ The IFA indicates that the County may experience a financial loss under certain incorporation scenarios that could reduce local revenues (utility, business license, and hotel taxes) currently allocated to the library system.

³⁷ See the file: “TXA-21-snp.docx” available on the Alameda County Auditor website at:
<https://acgov.org/auditor/tax/districts21-22.htm> for tax allocation factors by Fund and TRA.

3. BUDGET FOR A NEW CITY

The new City's budget maintains current levels of basic municipal services currently provided by the County as described in **Chapter 2**.

Local control by a locally elected City Council offers the potential to focus local tax revenues on funding community needs. The city budget provides a transparent public process while establishing budget priorities.

Currently the County prepares an Unincorporated Services Budget (USB) for approval by County Supervisors. The USB budget does not describe individual communities.³⁸

Table 7 summarizes initial results of the feasibility study for possible configurations for a new city in unincorporated Alameda County. Services were described in the prior **Chapter 2** and revenues are detailed in this chapter. The new cities were defined for purposes of analysis but could be configured or combined to better achieve resident objectives if incorporation is pursued in the communities.

Other potential revenues which currently do not accrue to new cities are estimated in **Table 7** including PTVLF revenues from the State. CSA-PP-1991-1 revenues may be available to the new city depending on the statutory calculation of property tax transfers. Prop. 172 public safety sales taxes to the County would also improve feasibility if transferred from the County to the new city. These additional revenues will require some combination of State legislation and County concurrence.

Table 7 New City Budget Forecast (before revenue neutrality)

Item	Castro Valley			
	Castro Valley	Eden	Fairview	Eden & Fairview
REVENUES				
Property Tax	\$15,077,231	\$16,242,385	\$2,438,813	\$33,758,429
Sales and Use Tax	4,881,101	5,673,229	34,373	10,588,703
Transient Occupancy Tax	537,010	90,407	0	627,417
Utility Users Tax	4,491,457	4,838,553	726,514	10,056,524
Business License Tax	1,645,262	1,772,406	266,129	3,683,797
Other Revenues	6,371,611	6,688,386	1,025,960	14,085,957
Subtotal, Revenues	\$33,003,671	\$35,305,367	\$4,491,790	\$72,800,828
EXPENDITURES				
Admin. & Non-Departmental (1)	\$10,460,728	\$11,482,224	\$1,842,219	\$15,892,517
Police & Animal Shelter	26,216,479	28,993,159	4,474,964	59,684,602
Community Development (1)	5,253,186	5,809,569	896,681	10,763,493
Public Works	4,336,957	4,819,407	743,854	8,886,189
Other	604,040	643,040	297,890	1,203,010
Subtotal, Expenditures	\$46,871,389	\$51,747,399	\$8,255,608	\$96,429,811
NET	(\$13,867,718)	(\$16,442,032)	(\$3,763,818)	(\$23,628,983)
OTHER POTENTIAL REVENUES (require County agreement and/or State legislation)				
Police CSA-PP-1991-1 (2)	\$10,969,083	\$12,130,857	\$1,872,343	\$24,972,284
PTVLF (3)	7,020,786	7,563,346	1,135,645	15,719,777
Total Other Potential Rev.	\$17,989,869	\$19,694,203	\$3,007,989	\$40,692,061

(1) Admin. & Community Development costs at a lower cost per capita for the larger consolidated city.

(2) CSA-PP-1991-1 revenue (property tax) currently funds a portion of sheriff services to unincorporated areas. Potential share is based on a per-resident amount; actual amount to be determined.

(3) Estimated Property Tax in Lieu of Vehicle License Fees (PTVLF) if transferred from County as part of property tax exchange (or per State legislation).

³⁸ County of Alameda Final Budget FY2022-2023 budget, pg. 325.

The restoration of PTVLF depends on action by the State legislature. If legislation limits PTVLF to an exchange between the new City and the County, the State, schools, and other agencies would not be adversely affected; however, it will be necessary for the new City to consider impacts on the County.

Although recent legislation has sought to restore PTVLF to new cities, none has been successful partly due to potential financial impacts on the State and funding of schools. Alignment of the goals, financing and structure of the new city with State objectives (e.g., sustainability, housing, etc.) could improve prospects for legislative passage.

This IFA recommends, as a first step that would not adversely affect other agencies, that new cities be allocated a share of the County's PTVLF. The amount of this allocation could be determined in a manner similar to the allocation of property tax from a county to a newly incorporated city. The new City would still need to assure that adverse impacts on the County are mitigated. The amount transferred has been estimated in the IFA proportionate to the cost of services transferred, similar to the exchange of property tax; the actual sharing arrangement could be different.

METHODOLOGY

The IFA provides a budget forecast for potential new cities to determine potential financial feasibility. The analysis is based on County budget documents, data requests to service providers, budgets for reference cities providing similar services, other incorporation studies' standard fiscal forecasting methodologies and practices, applicable State law, and research into local conditions.

County of Alameda

The IFA utilized current County costs as reported in the Unincorporated Services Budget (USB) and other County budget documents for revenues and major services including Sheriff, Community Development, Public Works, and other unincorporated services. The County budget does not distinguish revenues, services and costs to individual unincorporated communities, and it was necessary to use a "per capita" or similar average to allocate certain costs and revenues. The County was able to provide information about assessed values and sales tax for each community. Subsequent chapters of the IFA provide additional detail about specific sources.

Reference Cities

In addition to current County revenues, County services and County costs for current services to unincorporated communities, the IFA reviews various reference city budgets when constructing budgets for new Alameda County cities. Contiguous cities, including San Leandro and Hayward, provided a source of service and cost information for cities in the region; a new city would compete for employees with these cities, or would need to hire less experienced and lower cost staff and may experience more

turnover due to upward mobility to higher paying positions. The IFA appendix provides illustrative average salaries generally representative of regional averages for the position and department. Although “per capita” departmental costs were typically used, the department total was broken down by staffing based on FTEs and average salary, and other expenses and costs (memberships, equipment and supplies, contracts, etc.).

Other more recently incorporated cities were reviewed primarily for general government staffing and costs, including Citrus Heights and the City of Oakley generally with lower revenues and expenditures relative to San Leandro and Hayward.

The City of Dublin provided a reference point for an Alameda County city with a contract with the County Sheriff. The City of Oakley in Contra Costa County recently formed its own police department after being served by the County Sheriff.

A number of cities incorporated over the past ten to fifteen years in Riverside County. However, Jurupa Valley and other Riverside County newly incorporated cities have not been considered due to significantly different economic conditions - housing values are half those in Alameda County unincorporated areas and city employee salaries are generally significantly lower. As noted above, a new Alameda County city will be competing for employees with nearby cities including San Leandro and Hayward.

Other Sources

State statutes determine certain costs and revenues including property tax and potential “revenue neutrality” obligations to new cities. Revenues not currently received by new cities, for example Property Tax in lieu of Vehicle License Fees, and potential CSA-PP-1991-1 revenues are estimated for purposes of this IFA.

Actual costs and revenues will vary year-to-year depending on economic conditions, County services, costs, revenues and budget decisions, and decisions by a future new city council.

REVENUES

The new City will fund services using revenues similar to other cities in California of similar size, with the exception of Property Tax in lieu of Vehicle License Fees (PTVLF) which new cities do not receive. The absence of PTVLF, which can represent an additional 30-50 percent relative to property taxes, presents a significant barrier to the formation of new cities.

In 2004 the State allocated vehicle license fees to all cities in the form of property tax that grows proportionate to growth in local assessed values. Legislation excluded newly formed cities in Riverside County, and all future new cities, from the statutory formula. Newly formed cities in Riverside County

risked bankruptcy until legislation restored allocation to those affected cities. However, future new cities continue to be excluded.

Currently, Alameda County prepares an Unincorporated Services Budget (USB) for services to all unincorporated communities.³⁹ The USB identifies departmental costs to serve the communities and allocates revenues sufficient to fund those services. In addition to assessments, fees and charges specific to the services, the USB includes revenue from business license fees, utility users taxes, and transient occupancy taxes from hotel occupancies. Remaining shortfalls are funded by the County's General Fund.

Property Tax

The new City will receive a share of County property taxes. Upon incorporation the County will transfer an ongoing share of its property tax to the new City proportionate to the net cost of services shifted from the County to the City. The proportionate share transferred is termed the "Auditor's Determination" (or "Auditor's Ratio"), which is the ratio of total County property taxes (excluding PTVLF) to total County "revenues available for general purposes" (including property taxes). This ratio, or portion of costs funded by property tax, is estimated to be approximately 49 percent.

The property tax transferred from the County varies among potential incorporation areas because the cost of services to those areas varies, which is a primary basis for the sharing of property tax. The resulting effective tax rates will also vary according to the property tax transferred relative to the existing assessed value base – a proportionately higher property tax transfer against a lower assessed value base translates into a high effective tax allocation factor applicable to shares of future property tax growth. For example, the Eden area has a relatively high cost of service exceeding Castro Valley due to more population, however, assessed value is less than Castro Valley; therefore, the effective tax factor, or ratio of property tax to assessed value, is much greater for Eden.⁴⁰

In addition to paying the basic one percent of assessed value in property tax, residents of the new city will continue to pay additional assessments currently collected for services to the area.

Property Tax in lieu of Vehicle License Fees (PTVLF)

State legislation in 2004 realigned the manner in which State vehicle license fees are distributed to cities and counties. Subsequent legislation⁴¹ excluded new cities from the statutory formula that allocates

³⁹ County of Alameda Final Budget FY2022-2023 budget, pg. 325.

⁴⁰ See Appendix Table B-7 for calculation of effective tax factors.

⁴¹ SB 89 (2011)

revenues based on the 2004 VLF-property tax swap, significantly reducing the revenue base of new cities. Since the elimination of PTVLF, no new cities have been incorporated.

As an interim step to full restoration of PTVLF comparable to existing cities, State legislation could enable an exchange of PTVLF between the new city and the county similar to the exchange of property tax without adversely affecting the State, school funding, or other agencies. LAFCO, the new city and the county would consider this exchange in determining revenue neutrality of the incorporation.

Sales Tax

Sales taxes typically represent a major portion of a new city's budget. Sales taxes to a new city in Alameda County are based on actual taxable sales to the County from the unincorporated area. **Table 8** summarizes estimated taxable sales and sales tax (not including a share of State and County sales tax pools included in the City budget).

All California cities and counties receive a one percent ("Bradley-Burns") rate on sales and use transactions within their jurisdiction. Many cities vote to approve additional sales taxes that may also apply to certain transactions by city residents outside of the city, for example auto sales. A portion of regional voter-approved sales taxes are allocated to jurisdictions within the region for transportation.

The new City will receive a share of County and State sales tax "pools". These taxes include certain categories of construction-related sales, large purchases, and purchases from other states "...including purchases made by mail order, telephone, or Internet."⁴²

As described by the California Department of Tax and Fee Administration, "Retailers engaged in business in California must register with the California Department of Tax and Fee Administration (CDTFA) and pay the state's sales tax, which applies to all retail sales of goods and merchandise except those sales specifically exempted by law, for example, certain food products (many groceries), prescription drugs and certain medical devices. The use tax generally applies to the storage, use, or other consumption in California of goods purchased from retailers in transactions not subject to the sales tax. Use tax may also

Table 8 Summary of Taxable Sales

Community	Taxable Sales	Sales Tax (1)
Castro Valley	\$398.1 mill.	\$3,981,000
Fairview	\$2.8 mill.	\$28,000
<u>Eden</u>		
Ashland	\$232.9 mill.	\$2,329,000
Cherryland	\$61.3 mill.	\$613,000
Hayward Acres	\$68.6 mill.	\$686,000
San Lorenzo	<u>\$99.9 mill.</u>	<u>\$999,000</u>
Total	\$462.7 mill.	\$4,627,000

Source: HdL; County of Alameda.

(1) Estimated sales tax equals 1% of taxables sales; a share of County and State pools not shown.

⁴² Sales & Use Tax in California, Cal. Dept. of Tax and Fee Admin., downloaded 2022-09-29 at: <https://www.cdtfa.ca.gov/taxes-and-fees/sutprograms.htm>

apply to purchases shipped to a California consumer from another state, including purchases made by mail order, telephone, or Internet.”⁴³

The IFA assumes the new City receives the basic 1% Bradley-Burns local sales tax plus a share of the State and county pools equal to 22.6 percent of the new City’s basic 1% based on State averages.⁴⁴ Actual share of pools vary each year. By reference, the City of Alameda received approximately 24.2 percent in 2022.

Currently the County collects two additional voter-approved Countywide sales taxes. Measure A, approved in 2004, provides an additional ½ cent sales tax dedicated to various health-related purposes; no proceeds from this tax are assumed in the new City’s budget. Measure W, approved in 2020, is a Countywide ½ cent sales tax intended for general purposes.⁴⁵ The IFA does not include these Countywide revenues in the new City’s budget. LAFCO’s Terms and Conditions could require additional new City sales taxes if required to achieve feasibility, contingent on voter approval of the incorporation and the tax measure.

⁴³ Sales & Use Tax in California, Cal. Dept. of Tax and Fee Admin., downloaded 2022-09-29 at: <https://www.cdtfa.ca.gov/taxes-and-fees/sutprograms.htm>

⁴⁴ Estimated share of State and County pools from CaliforniaCityFinance.com estimate of Statewide average.

⁴⁵ Measure W is not shown in the Alameda County General Fund budget and therefore not included as a “Revenue Available for General Purposes” in Auditor’s Ratio estimate, which would alter property tax revenues shifted to a new city.

Transient Occupancy Tax (TOT)

Hotel occupancies generate Transient Occupancy Tax (TOT) depending on the tax rate, room rates, and occupancy levels at hotels within the city. Estimates of TOT, or “hotel taxes”, to a new city are based on actual taxable room sales to Alameda County from the unincorporated area.

Table 9 summarizes hotel rooms and estimated TOT revenues to each potential new city.

Table 9 Summary of Transient Occupancy Tax

Item (1)	Castro Valley			
	Castro Valley	Eden	Fairview	Eden & Fairview
Hotel Rooms	192	47	0	239
Estimated Room Revenues	\$5,370,000	\$904,000	\$0	\$6,274,000
Hotel Tax (2)	\$537,000	\$90,000	\$0	\$627,000

Source: Berkson Associates; CoStar Group.

(1) Estimated revenues not detailed by community to maintain confidentiality of individual businesses.
(2) TOT rate 10 percent.

State of California codes authorize any city or county to “...levy a tax on the privilege of occupying a room or rooms, or other living space, in a hotel, inn, tourist home or house, motel, or other lodging unless the occupancy is for a period of more than 30 days.”⁴⁶ This tax may require that LAFCO’s Terms and Conditions place a comparable measure on the incorporation ballot; approval of the incorporation could be contingent on approval of the tax measure to assure the new City continues to capture these existing County tax revenues in its budget as assumed in this IFA.

Utility Users Tax

The Utility Users Tax was authorized by the Board of Supervisors in 1992 and approved by the voters in 1996, 2000, 2008, and most recently in 2020, at which time it was extended through 2033.⁴⁷ The 6.5% utility tax on residents of unincorporated areas funds County services; as a matter of policy the County allocates Utility Users Tax to the Unincorporated Services Budget although the tax was approved by all County voters and could be used for any purpose. Alameda is one of four counties in the state that levy a utility user tax, and nearly 160 cities rely on this tax for discretionary income.⁴⁸

⁴⁶ Cal. R&TC 7280-7299, dl 2022-09-27 at https://leginfo.ca.gov/faces/codes_displayText.xhtml?lawCode=RTC&division=2.&title=&part=1.7.&chapter=1.&article=

⁴⁷ County of Alameda Final Budget FY2022-2023 budget, pg. 329.

⁴⁸ Alameda County Measure V Ballot Information, Nov. 3, 2020, General Election.

The IFA assumes approximately \$10.1 million of Utility Users Tax⁴⁹ allocated proportionate to “persons served” in each community.⁵⁰ This tax may require that LAFCO’s Terms and Conditions place a comparable measure on the incorporation ballot; approval of the incorporation could be contingent on approval of the tax measure.

Business License Taxes

The Business License Tax is a local tax established by the Board of Supervisors on businesses operating within the unincorporated areas of Alameda County. Revenues from this tax are used to fund services provided in the unincorporated areas of the County.⁵¹ The IFA assumes approximately \$3.7 million of total Business License Tax⁵² allocated proportionate to jobs in each community.

Licenses & Permits

The Licenses and Permits category includes revenue for the purpose of recovering costs associated with regulating an activity and other revenues such as business certificate fees, rental unit certificate fees, parking meter collections, alarm permit fees, and special event permits.

The IFA allocates approximately \$1.5 million of Licenses and Permits⁵³ proportionate to residents in each community.

Fines, Forfeitures, and Penalties

The fines, forfeitures, and penalties category includes revenue generated from the violation of laws or regulations, such as California Vehicle Code violations, City parking and ordinance violations, negligent impounds, collection referrals, and litigation awards.

⁴⁹ County of Alameda, State Controller Schedules, Schedule 6, Fiscal Year 2022-2023. Note: this amount is less than the \$12.6 mill. shown in the FY2022-23 Unincorporated Services Budget.

⁵⁰ “Persons Served” equals residents plus 50% of employees.

⁵¹ County of Alameda Final Budget FY2022-2023 budget, pg. 434.

⁵² County of Alameda, State Controller Schedules, Schedule 6, Fiscal Year 2022-2023. Note: this amount is greater than the \$2.8 mill. shown in the FY2022-23 Unincorporated Services Budget.

⁵³ County of Alameda, State Controller Schedules, Schedule 6, Fiscal Year 2022-2023.

The IFA allocates approximately \$4.4 million of Fines, Forfeitures, and Penalties⁵⁴ proportionate to residents in each community. Actual amounts to a new City will vary based on fees adopted by the new City Council, violations and enforcement actions by the new City.

Revenue from Money and Property

The new City will earn interest on short-term deposits depending on the timing and magnitude of cash flows and prevailing interest rates. Longer-term investment of reserves and fund balances will also generate earnings.

The IFA assumes annual earnings that average 0.50% of annual revenues. It is likely that earnings would be higher due to earnings on reserves and fund balances, however, the IFA employs a conservative estimate for purposes of assessing feasibility of a new city. For reference, the City of San Leandro earned 2.2 percent of annual General Fund revenues.

Charges for Current Services

“Charges for current services” are revenues generated by payments for services provided to the public. The primary sources are planning and building permit revenue.

The IFA assumes new city revenues comparable to current County revenues shown in the Unincorporated Services Budget for planning and building permit services.

Franchise Fees

Cities receive franchise fees from utilities authorized by the City to serve the community. The IFA assumes franchise fee revenue comparable to current County revenues shown in the County budget and collected from providers of certain utilities including intrastate, interstate and/or international telephone, cellular or wireless communication services; electrical energy services; gas services delivered through mains, pipes, or mobile transport; video and cable services.⁵⁵

The IFA assumes new city franchise fee revenues comparable to current County revenues shown in the County Budget allocated proportionate to residents in each community.⁵⁶

⁵⁴ County of Alameda, State Controller Schedules, Schedule 6, Fiscal Year 2022-2023, “General Fines and Forfeits”.

⁵⁵ Alameda County Treasurer-Tax Collector website, Frequently Asked Questions (Business License Taxes, Utility User Taxes) downloaded 2023-04-13 at <https://treasurer.acgov.org/taxcoll/BLTfaq.page#buslicfaq>

⁵⁶ County of Alameda, State Controller Schedules, Schedule 6, Fiscal Year 2022-2023.

Property Transfer Taxes

Property transfer tax is levied on the sale of real property. The County of Alameda collects \$1.10 per \$1,000 of the sale price when any real property is sold. The new City will be credited \$0.55 per \$1,000 against the County's charge, giving both the County and City each \$0.55 per \$1,000 of the sale price.

The IFA assumes that on average approximately five percent of property, or assessed value, in the County will sell every year; this is an average of a sale of a given property of about once every twenty years. Residential property typically sells more frequently, and commercial property sells less often. Actual sales will also depend on economic conditions and City revenues would be improved in strong real estate markets with appreciating values.

Road Revenues

The new City will qualify for a range of road-related revenues which are estimated based on City of San Leandro per resident estimates for gas taxes, Measures B, BB and F. Actual revenues will vary depending on collections, planned projects, and allocations. **Table 10** illustrates potential revenues and costs (see prior chapter for road maintenance discussion). Funds are allocated between ongoing maintenance and reserves for capital improvements.

Table 10 Summary of Roads Budget

Item	Castro Valley	Eden	Fairview	Castro Valley Eden & Fairview
REVENUES				
Road-related Revenues	\$9,593,000	\$10,610,000	\$1,638,000	\$21,841,000
EXPENDITURES				
Road Maintenance	\$4,182,000	\$2,832,000	\$744,000	\$7,758,000
Other (reconstruction, new)	\$5,411,000	\$7,778,000	\$894,000	\$14,083,000

(1) Based on City of San Leandro per resident estimates for gas taxes, Measures B, BB and F. Actual revenues will vary depending on collections, planned projects, and allocations.

(2) Road maintenance from PWA estimated \$10 mill. Countywide (PWA 4/11/2023 Response to Data Request), 473 centerline miles.

(3) Revenues not required for ongoing maintenance assumed allocated to capital improvements (major reconstruction, new infrastructure, etc.)

OTHER REVENUES

Currently CSA-PP-1991-1 receives property tax funds allocated to public safety purposes. These revenues help to pay for services provided to the unincorporated areas from the Eden Township Substation. This IFA does not assume that a new City will receive a share of these revenues except to the extent they are already included in the calculation of transferred property taxes. State legislation or negotiations with the County could provide a new City with a share of various other revenues (e.g., Prop. 172 public safety sales tax) received by the County without adversely affecting the revenues of the State or other agencies. Legislation restoring PTVLF to new cities would be beneficial.

The new City is likely to receive various other revenues including one-time grants. Depending on the City's structure of funds, the City may utilize multiple funds to segregate certain costs and revenues which are shown in this IFA in a single operating General Fund and restricted Road Revenue Fund.

CONTINGENCY AND RESERVES

State law requires that a CFA demonstrate the new city will have sufficient reserves for contingencies. This would require that a balance be accumulated by the new city equal to at least fifteen to twenty percent of annual expenditures. This level of balance provides for operating cash flows; additional funds will be needed for various other reserves, for example for equipment replacement, capital, and other reserves as to be determined by the city council. The IFA assumes that certain reserves accumulated by the County for use in the unincorporated communities will be transferred to the new city; the level of these transferred funds will be determined by LAFCO and by negotiations with cityhood proponents.

REVENUE NEUTRALITY PAYMENTS

Incorporation will transfer certain current services and service costs to the new City and transfer a portion of County property taxes that fund those transferred services and shift other County tax revenues to the newly incorporated community. State law requires that LAFCO determine “revenue neutrality” to assure that adverse impacts on the County (and other agencies) are mitigated through various terms and conditions that may include payments from the new City to the County over time unless the County is in agreement with the exchange of services and revenues.⁵⁷ Mitigation of negative impacts shown in **Table 11** in the following chapter would be funded from the new City’s budget if sufficient net revenues exist.

The estimates of fiscal impacts will be refined and may change in a Comprehensive Fiscal Analysis prepared by LAFCO if an incorporation application is submitted. The CFA will need to demonstrate that the new City is financially feasible including revenue neutrality payments to the County.

REPAYMENT FOR TRANSITION YEAR SERVICES

A new City may request that the County continue to provide services during the new City’s initial Transition Year, and the City will be required to repay the County for the cost of these services if requested by the County.⁵⁸ The CFA will provide a more detailed transition-year analysis based on the timing of specific revenues to determine the need for repayment, and terms to be negotiated as part of revenue neutrality discussions. The timing of specific revenues to the new City will depend on the timing of required filings necessary to receive certain revenues directly from the State; the County may receive those revenues and credit them towards transition year services or revenue neutrality.

⁵⁷ Gov. Code Sec. 56815.

⁵⁸ Gov. Code Sec. 57384.

4. IMPACTS ON EXISTING AGENCIES

IMPACTS ON THE COUNTY OF ALAMEDA

State law requires that the new City mitigate any adverse financial impacts on the County unless there is an agreement to the contrary (or that defines the scope of mitigation) approved by the County.⁵⁹ The current analysis estimates a potential adverse annual fiscal impact on the County as a result of an incorporation as shown in **Table 11**.

Table 11 Fiscal Impact on the County (Revenue Neutrality)

Item	Castro Valley	Eden	Fairview	Castro Valley Eden & Fairview
Revenue Reductions				
Property Tax	\$15,077,231	\$16,242,385	\$2,438,813	\$33,758,429
Sales and Use Tax	4,881,101	5,673,229	34,373	10,588,703
Transient Occupancy Tax	537,010	90,407	0	627,417
Utility Users Tax	4,491,457	4,838,553	726,514	10,056,524
Business License Tax	1,645,262	1,772,406	266,129	3,683,797
Other Revenues (1)	<u>4,534,320</u>	<u>4,709,112</u>	<u>728,770</u>	<u>9,972,201</u>
Total Revenue Reductions	\$31,166,380	\$33,326,092	\$4,194,599	\$68,687,072
Net Expenditure Reductions (1)	\$30,629,812	\$32,996,855	\$4,954,516	\$68,581,183
Net Gain (or loss) to County (2)	<u>(\$536,569)</u>	<u>(\$329,236)</u>	<u>\$759,917</u>	<u>(\$105,888)</u>

(1) Net of Charges for Services. See Table B-8 for County department net cost reductions.

(2) Does not include a shift of PTVLF or CSA revenue.

The CFA will calculate a more detailed estimate of the potential impact on the County resulting from a reduction in revenues due to incorporation, net of County cost reductions. The actual amount of the revenue neutrality payments, if required, also depend on repayment terms to be negotiated between the County and the proposed new City. Negotiated terms can differ from a fixed annual payment; for example, the number of repayment years can be limited, and the amounts of the payments can vary.

As shown in **Table 12**, incorporation will not shift all revenues from the County to the new city in the newly incorporated area. In the case of Castro Valley and Fairview, only a portion of property tax generated within the community is shifted based on a statutory formula proportionate to the cost of County services transferred to the new city and the share funded by property tax. In the case of the

⁵⁹ Gov. Code Sec. 56815.

Eden area, the statutory formula results in the transfer of property tax greater than generated in the area due to its lower average assessed value. The property tax will come from other areas of the County.

The County will also retain PTVLF and CSA revenues unless the County agrees to a transfer to the new city and/or State legislation provides for the transfer, or taxes are otherwise allocated per the statutory property tax transfer formula. The revenues retained by the County will continue to help fund ongoing services provided by the County to other unincorporated areas and/or Countywide to all communities including incorporated cities.

Table 12 Change in County Revenues

Item	Castro Valley	Eden	Fairview	Castro Valley Eden & Fairview
County Revenue (pre-Incorporation)				
Property Tax (1)	\$20,041,393	\$10,708,948	\$3,212,750	\$33,963,091
Property Tax in lieu of VLF (3)	9,332,373	4,986,674	1,496,033	15,815,079
CSA-PP-1991-1 (4)	10,969,083	12,130,857	1,872,343	24,972,284
Sales and Use Tax	4,881,101	5,673,229	34,373	10,588,703
Transient Occupancy Tax	537,010	90,407	0	627,417
Utility Users Tax	4,491,457	4,838,553	726,514	10,056,524
Business License Tax	1,645,262	1,772,406	266,129	3,683,797
Other Revenues (2)	<u>4,534,320</u>	<u>4,709,112</u>	<u>728,770</u>	<u>9,972,201</u>
Total Revenue	\$56,431,999	44,910,185	8,336,912	109,679,097
Revenue Reductions to County				
Property Tax	\$15,077,231	\$16,242,385	\$2,438,813	\$33,758,429
Property Tax in lieu of VLF	0	0	0	0
CSA-PP-1991-1 (4)	0	0	0	0
Sales and Use Tax	4,881,101	5,673,229	34,373	10,588,703
Transient Occupancy Tax	537,010	90,407	0	627,417
Utility Users Tax	4,491,457	4,838,553	726,514	10,056,524
Business License Tax	1,645,262	1,772,406	266,129	3,683,797
Other Revenues (2)	<u>4,534,320</u>	<u>4,709,112</u>	<u>728,770</u>	<u>9,972,201</u>
Total Revenue Reductions	\$31,166,380	\$33,326,092	\$4,194,599	\$68,687,072
County Revenue (post-Incorporation)				
Property Tax (1)	\$4,964,163	(\$5,533,438)	\$773,937	\$204,662
Property Tax in lieu of VLF (3)	9,332,373	4,986,674	1,496,033	15,815,079
CSA-PP-1991-1 (4)	10,969,083	12,130,857	1,872,343	24,972,284
Sales and Use Tax	0	0	0	0
Transient Occupancy Tax	0	0	0	0
Utility Users Tax	0	0	0	0
Business License Tax	0	0	0	0
Other Revenues (2)	0	0	0	0
Total Revenue	\$25,265,618	\$11,584,093	\$4,142,313	\$40,992,025

(1) Includes total County General Fund property taxes available for any purpose including Countywide costs.

Property tax (pre-incorporation) is estimated based on average allocation factor of 33%

less ERAF allocation of 48% of the gross tax; see Table B-5d.

Negative post-incorp. property tax indicates reduction in County property taxes from other areas of the County.

(2) Net of Charges for Services. See Table B-8 for County department net cost reductions.

'Other Revenues' include fines, money and property, franchise fees, transfer tax (see Table B-5a for detail).

(3) Property Tax in lieu of VLF based on ratio of County total PTVLF/Net Property tax = 46.6%

(4) CSA-PP-1991-1 Property Tax) \$24,972,284 allocated per capita to unincorporated areas. Actual amount tbd.

Transition Year Services

State law provides for continued County services to the new City during the City's initial "transition year".⁶⁰ The new City will be required to repay the County for these services (contingent upon County request prior to LAFCO decision on the incorporation proposal).

⁶⁰ State law (GC 57384) provides that services be continued for the remainder of the new city's initial fiscal year.

APPENDIX A PRELIMINARY SCHEDULE

Incorporation of Alameda County Unincorporated Communities
Initial Feasibility Analysis (IFA)
July 19, 2024 Revised

Task	2024					2025												July 1, 2026 Start of City
	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	
Preliminary Comprehensive Fiscal Analysis (IFA)																		
IFA Completed 2023																		
Proponents' Public Outreach (ongoing)																		
Initiate Incorporation Process																		
Proponents prepare legal description																		
Petition/Application Submitted by Residents																		
Submittal of IFA with Incorporation Application																		
LAFCO prepares/adopts Incorporation Policies																		
LAFCO deems App. complete, CEQA review																		
Comprehensive Fiscal Analysis																		
LAFCO issues RFP/engages CFA consultant																		
County releases recent year budget data																		
Consultant distributes Requests for Information																		
Consultants receives responses/followup																		
County Auditor determines Property Tax Ratio																		
LAFCO determines boundary scenarios (if any)																		
Admin Draft CFA prepared																		
Admin Draft CFA previewed w/Proponents, Cnty																		
LAFCO releases Public Review CFA																		
Public Hearing CFA Prepared/Released																		
Revenue Neutrality/Transition Negotiations																		
Proponents meet with County																		
Revenue Neutrality Agreement Finalized																		
Other Actions																		
LAFCO prepares environmental review																		
LAFCO staff report w/Terms & Conditions, Reso.																		
LAFCO Hearings																		
LAFCO Hearing on Public Review CFA																		
LAFCO Hearing on Incorporation Proposal*																		
Election Process																		
County calls for an election																		
Election (at least 88 days later)																		
Cityhood																		
Effective Date of City: July 1, 2026**																		
Transition Period (continued City services) - July 1, 2026 through June 30, 2027																		
<p><i>Note: schedule is preliminary overview and subject to further review/revision by LAFCO.</i></p> <p>* Multiple LAFCO hearings may be required; schedule assumes that State Controller review of the CFA is not requested, which could delay the process up to 3 months.</p> <p>** Start Date of new city will depend on certification of election results and required filings.</p>																		
																		2023-03-09

APPENDIX B BUDGET ESTIMATES

**Tables for the Initial Feasibility Analysis (IFA) of Incorporation
Castro Valley and Other Unincorporated Communities
(constant 2023 \$'s)**

Table 1a	Public Services Before and After City Incorporation Rpt Tables: Table 4 Summary of Existing and Future Service Providers
Table 1b	Estimated Full-Time Equivalents (FTEs)
Table 2	Fire Stations in Unincorporated Communities Rpt Tables: Table 6 Fire Stations in Unincorporated Communities
Table 3	Report Summary Tables (City Characteristics, Roads, Taxable Sales, Hotel Tax) Rpt Tables: Table 1 Summary of New City Characteristics Table 5 Road Miles and PCI Table 8 Summary of Taxable Sales Table 9 Summary of Transient Occupancy Tax
Table A-1	Preliminary Incorporation Schedule
Table B-2	Key Factors (Demographics, Area, Roads, A.V., Sales Tax)
Table B-3	not used
Table B-4a	City Budget Forecast Summary Rpt Tables: Table 2 New City Budget Forecast (before revenue neutrality) Table 7 New City Budget Forecast (before revenue neutrality)
Table B-4b	City Road Fund Summary Rpt Tables: Table 10 Summary of Roads Budget
Table B-5a	City Budget Forecast Detail
Table B-5b	City Revenue Notes
Table B-5c	City Expenditure Notes
Table B-5d	City Property Tax Summary
Table B-6a	Fiscal Impact on the County (Revenue Neutrality) Rpt Tables: Table 3 Net Fiscal Impact on the County (Revenue Neutrality) Table 11 Fiscal Impact on the County (Revenue Neutrality)
Table B-6b	Impacts on County Revenues Rpt Table: Table 12 Change in County Revenues
Table B-7	Property Tax Transfer
Table B-8	Base Year Net Cost for Unincorporated Services Transferred
Table B-9a	County Auditor's Ratio: Countywide Property Tax % of General Purpose Revenue
Table B-9b	County Budget Detail
Table B-10a	County Unincorporated Services Expenditures FY2022-23
Table B-10b	County Unincorporated Services Revenues FY2022-23
Table B-10c	Unincorporated Services Budget Detail FY2022-23
Table B-11a	City of San Leandro General Fund Expenditures FY2022-23
Table B-11b	City of San Leandro General Fund Revenues FY2022-23
Table B-11c	City of Hayward General Fund Expenditures FY2022-23
Table B-11d	City of Hayward General Fund Revenues FY2022-23
Table B-11e	City of Dublin General Fund Expenditures FY2022-23
Table B-11f	City of Dublin General Fund Revenues FY2022-23
Table B-11g	City of San Ramon General Fund Expenditures FY2022-23
Table B-11h	City of San Ramon General Fund Revenues FY2022-23
Table B-11i	City of Oakley (Contra Costa County) General Fund Expenditures FY2022-23
Table B-11j	City of Oakley (Contra Costa County) General Fund Revenues FY2022-23
Table B-11k	City of Citrus Heights (Sacramento County) General Fund Expenditures FY2022-23
Table B-11l	City of Citrus Heights (Sacramento County) General Fund Revenues FY2022-23

Table 1a
Public Services Before and After City Incorporation

Service	Service Providers	
	Current Provider	Post-Incorporation
General Government Administration	County administers all municipal services to unincorporated communities.	City Council of new city will oversee all municipal functions including administration (manager, clerk, attorney, human resources, finance, risk management, IT).
General Services	The County GSA provides workspace, vehicles, supply and purchasing services, and facility planning and construction for County departments.	City departments will provide services comparable to County GSA.
Community Development	County departments provide development services (plan check/building permits, building inspection, code enforcement) and planning services (General Plan update, zoning code enforcement, safe & affordable housing).	New city will be responsible for all planning and development services. City may contract with County or private firm, and will receive revenues from permits and fees to partially offset costs.
Economic Development	County CDA department promotes & implements economic development & community investment.	New city will provide economic development services via staff and/or contracts.
Road Maintenance	Alameda County Public Works	City Public Works (funded by gas taxes & other road-related funds)
Police Protection	Alameda County Sheriff's Dept. Cal. Highway Patrol (traffic enforcement)	New city will be responsible for law enforcement, and may contract with Sheriff or create new City police dept.
Animal Control	Alameda County	New city will be responsible for animal control.

Table 1a
Public Services Before and After City Incorporation

Service	Service Providers	
	Current Provider	Post-Incorporation
Fire Protection	Fairview FPD serves Fairview; the County Fire District provides protection and EMS services to other unincorporated areas.	No change.
Parks and Recreation	HARD maintains and programs local and regional parks and facilities including County-built community facilities.	No change.
Libraries	County owns and operates libraries.	No change.
Wastewater	Castro Valley Sanitary District Oro Loma Sanitary District	No change.
Water	East Bay Municipal Utility District	No change.
Storm Water	County of Alameda provides regional storm water services.	City will be responsible for local drainage and compliance with regional & State requirements.
Solid Waste	Castro Valley Sanitary District Oro Loma Sanitary District Ala. Cnty Waste Management Authority	No change.
Transit	Regional agencies provide transit services.	New city can coordinate transit planning and participate in regional transportation planning agencies.
Schools	Various school districts.	No change. City has no oversight of school districts.
Other Utility Services	Various utility providers (electric, gas, telephone, etc.)	No change. City can designate exclusive franchisees.

6/26/23

Table 1b
Estimated Full-Time Equivalents (FTEs)

Service	Comments	Castro Valley	Eden	Fairview	Castro Valley Eden & Fairview
	Residents:	66,441	73,478	11,341	151,260
<u>Management/Administrative</u>					
City Council	Elected council (assumes 5 elected). Administrative support provided by City Manager and Administration Dept.	5.0	5.0	5.0	5.0
City Manager	Manager, Deputy/Assistant CM, Analysts, Admin. Assistants	3.0	3.3	0.5	6.7
City Attorney	City attorney will provide additional law firm resources and contracts for specific projects.	(contract)	(contract)	(contract)	(contract)
City Clerk	City Clerk, Deputy City Clerk, Admin. Assistant	4.0	4.4	0.7	4.4
City Finance	Director, Assistant Dir., Fin. Services Manager, Budget & Compliance/Risk Manager, Payroll Specialist, Accountants, Clerks, Admin. Assistants	6.6	7.3	1.1	15.1
Administration	Includes Human Resources, Information Technology.	3.7	4.0	0.6	4.4
Police (Sheriff's Dept. Contract)	Based on .85 sworn officers/1,000 residents and .15 non-sworn (Dublin Sheriff Contract & other City expenditures)	56.5 sworn officers, 10.0 non-sworn and city employees.	62.5 sworn officers, 11.1 non-sworn and city employees.	9.6 sworn officers, 1.7 non-sworn and city employees.	128.6 sworn officers, 22.8 non-sworn and city employees.
Animal Control	contract	na	na	na	na
Community Development	Development Services, Code Enforcement, Planning, Housing Services	20.4	22.5	3.5	41.7
Public Works	Administration of stormwater, Transportation (Roads), Env'l Services, Development Review	25.4	28.1	4.3	57.9
Economic Development	Includes administration of HUD, CDBG, other grant funded	1.0	1.0	1.0	2.0
TOTAL (excluding police and animal control contracts)		69.1	75.7	16.8	137.2

Table 2
Fire Stations in Unincorporated Communities

Station	Community	Address	Agency
Station #6	Castro Valley	19780 Cull Canyon Road, Castro Valley	ACFD
Station #7	Castro Valley	6901 Villareal Drive, Castro Valley	ACFD
Station #22	San Lorenzo	427 Paseo Grande, San Lorenzo	ACFD
Station #23	Cherryland	19745 Meekland Ave, Hayward	ACFD
Station #24	Ashland	1430 164th St, San Leandro	ACFD
Station #25	Castro Valley	20336 San Miguel Ave, Castro Valley	ACFD
Station #26	Castro Valley	18770 Lake Chabot Road, Castro Valley	ACFD
Fairview FPD	Castro Valley	25862 Five Canyons Pkwy, Castro Valley	Fairview FPD

Table A-1
Preliminary Incorporation Schedule

Task	2024					2025												July 1, 2026 Start of City
	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	
Preliminary Comprehensive Fiscal Analysis (IFA)																		
IFA Completed 2023																		
Proponents' Public Outreach (ongoing)																		
Initiate Incorporation Process																		
Proponents prepare legal description																		
Petition/Application Submitted by Residents																		
Submittal of IFA with Incorporation Application																		
LAFCO prepares/adopts Incorporation Policies																		
LAFCO deems App. complete, CEQA review																		
Comprehensive Fiscal Analysis																		
LAFCO issues RFP/engages CFA consultant																		
County releases recent year budget data																		
Consultant distributes Requests for Information																		
Consultants receives responses/followup																		
County Auditor determines Property Tax Ratio																		
LAFCO determines boundary scenarios (if any)																		
Admin Draft CFA prepared																		
Admin Draft CFA previewed w/Proponents, Cnty																		
LAFCO releases Public Review CFA																		
Public Hearing CFA Prepared/Released																		
Revenue Neutrality/Transition Negotiations																		
Proponents meet with County																		
Revenue Neutrality Agreement Finalized																		
Other Actions																		
LAFCO prepares environmental review																		
LAFCO staff report w/Terms & Conditions, Reso.																		
LAFCO Hearings																		
LAFCO Hearing on Public Review CFA																		
LAFCO Hearing on Incorporation Proposal*																		
Election Process																		
County calls for an election																		
Election (at least 88 days later)																		
Cityhood																		
Effective Date of City: July 1, 2026**																		
Transition Period (continued City services) - July 1, 2026 through June 30, 2027																		

Note: schedule is preliminary overview and subject to further review/revision by LAFCO.

* Multiple LAFCO hearings may be required; schedule assumes that State Controller review of the CFA is not requested, which could delay the process up to 3 months.

** Start Date of new city will depend on certification of election results and required filings.

2023-03-09

Table 3
Report Summary Tables (City Characteristics, Roads, Taxable Sales, Hotel Tax)

Item	Castro Valley	Eden	Fairview	Castro Valley Eden & Fairview
Area (sq.mi.)	10.77	6.08	2.81	19.66
Population	66,441	73,478	11,341	151,260
Jobs	12,647	9,819	858	23,324
Assessed Value (mill.\$)	\$11,679	\$6,241	\$1,872	\$19,792
Sales Tax	\$4,881,000	\$5,673,000	\$34,000	\$10,589,000

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Community	Centerline Miles	PCI (1)
Castro Valley	197.8	75.6
Fairview	35.18	75.0
<u>Eden</u>		
Ashland	45.4	73.7
Cherryland	23.7	76.9
Hayward Acres	5.88	73.8
San Lorenzo	<u>58.99</u>	72.9
Total	133.97	

Source: Alameda County Public Works Agency

(1) "PCI" is the Pavement Condition Index.

A PCI of 70-79 is considered "Good".

Table 3
Report Summary Tables (City Characteristics, Roads, Taxable Sales, Hotel Tax)

Community	Taxable Sales	Sales Tax (1)
Castro Valley	\$398.1 mill.	\$3,981,000
Fairview	\$2.8 mill.	\$28,000
<u>Eden</u>		
Ashland	\$232.9 mill.	\$2,329,000
Cherryland	\$61.3 mill.	\$613,000
Hayward Acres	\$68.6 mill.	\$686,000
San Lorenzo	<u>\$99.9 mill.</u>	<u>\$999,000</u>
Total	\$462.7 mill.	\$4,627,000

Source: HdL; County of Alameda.

(1) Estimated sales tax equals 1% of taxables sales; a share of County and State pools not shown.

Item (1)	Castro Valley	Eden	Fairview	Castro Valley Eden & Fairview
Hotel Rooms	192	47	0	239
Estimated Room Revenues	\$5,370,000	\$904,000	\$0	\$6,274,000
Hotel Tax (2)	\$537,000	\$90,000	\$0	\$627,000

Source: Berkson Associates; CoStar Group.

(1) Estimated revenues not detailed by community to maintain confidentiality of individual businesses.

(2) TOT rate 10 percent.

Table B-2
Key Factors (Demographics, Area, Roads, A.V., Sales Tax)
Castro Valley Preliminary Comprehensive Fiscal Analysis

Item	Description	Castro Valley	Ashland	Cherryland	Hayward Acres	San Lorenzo
<u>Demographics</u>						
Population	Residents	66,441 44%	23,823 16%	15,808 10%	4,266 3%	29,581 20%
	County of Alameda (Jan 1, 2022)					
	Unincorporated Alameda County					
	Incorporated Alameda County					
	Total County					
Employment	Jobs within each community	12,647	3,196	1,600	1,853	3,170
	Unincorporated Alameda County					
Persons Served	Residents +	66,441	23,823	15,808	4,266	29,581
	50% Jobs within each community	6,324	1,598	800	927	1,585
	Total Persons Served	72,765 45%	25,421 16%	16,608 10%	5,193 3%	31,166 19%
<u>Area Served</u>						
Land Area	Land Area by Community (sq.mi.)	10.77	1.78	1.24	0.24	2.82
<u>Infrastructure</u>						
Roads (centerline mi)	Roads (centerline miles) by Community	197.8	45.4	23.7	5.9	59.0
	Total Unincorporated County Roads					
<u>Revenues</u>						
Assessed Value		11,679,133,741	1,826,031,001	1,099,000,790	269,818,719	3,045,795,016
Sales Tax		3,981,322	2,328,832	612,889	686,277	999,432

Table B-2
Key Factors (Demographics, Area, Roads, A.V., Sales Tax)
Castro Valley Preliminary Comprehensive Fiscal Analysis

Item	Description	TOTAL EDEN	Fairview	TOTAL ALL COMMUNITIES	Source
<u>Demographics</u>					
Population	Residents	73,478 49%	11,341 7%	151,260 100%	2020 population https://www.census.gov/quickfacts/fact/Hayward+Acres+2019 from "Unincorporated Area Profile", Ala. Cnty- Oakland Community Action Partnership, 2/2022.
	County of Alameda (Jan 1, 2022)			Cnty of Alameda	
	Unincorporated Alameda County			149,506	Dept. of Finance (Population_E-1_2022)
	Incorporated Alameda County			<u>1,502,473</u>	
	Total County			1,651,979	
Employment	Jobs within each community Unincorporated Alameda County	9,819	858	23,324	Source: https://onthemap.ces.census.gov/ Hayward Acres is not a "place"; jobs for Hayward Acres based on total jobs per \$100k taxable sales for all areas.
Persons Served	Residents +	73,478	11,341	151,260	
	50% Jobs within each community	<u>4,910</u>	<u>429</u>	<u>11,662</u>	
	Total Persons Served	78,388	11,770	162,922	
		48%	7%	100%	
<u>Area Served</u>					
Land Area	Land Area by Community (sq.mi.)	6.08	2.81	19.66	Source: CDA
<u>Infrastructure</u>					
Roads (centerline mi)	Roads (centerline miles) by Community	133.97	35.2	366.95	Source: CDA, Robert Taylor, 2/15/2023.
	Total Unincorporated County Roads			473	State Roads Report Uninc. Cnty Total
<u>Revenues</u>					
Assessed Value		6,240,645,526	1,872,231,898	19,792,011,165	
Sales Tax		4,627,430	28,037	8,636,789	

Table B-4a
City Budget Forecast Summary
Castro Valley and Other Unincorporated Communities

Item	Castro Valley	Eden	Fairview	Castro Valley Eden & Fairview
REVENUES				
Property Tax	\$15,077,231	\$16,242,385	\$2,438,813	\$33,758,429
Sales and Use Tax	4,881,101	5,673,229	34,373	10,588,703
Transient Occupancy Tax	537,010	90,407	0	627,417
Utility Users Tax	4,491,457	4,838,553	726,514	10,056,524
Business License Tax	1,645,262	1,772,406	266,129	3,683,797
Other Revenues	<u>6,371,611</u>	<u>6,688,386</u>	<u>1,025,960</u>	<u>14,085,957</u>
Subtotal, Revenues	\$33,003,671	\$35,305,367	\$4,491,790	\$72,800,828
EXPENDITURES				
Admin. & Non-Departmental (1)	\$10,460,728	\$11,482,224	\$1,842,219	\$15,892,517
Police & Animal Shelter	26,216,479	28,993,159	4,474,964	59,684,602
Community Development (1)	5,253,186	5,809,569	896,681	10,763,493
Public Works	4,336,957	4,819,407	743,854	8,886,189
Other	<u>604,040</u>	<u>643,040</u>	<u>297,890</u>	<u>1,203,010</u>
Subtotal, Expenditures	\$46,871,389	\$51,747,399	\$8,255,608	\$96,429,811
NET	(\$13,867,718)	(\$16,442,032)	(\$3,763,818)	(\$23,628,983)
OTHER POTENTIAL REVENUES (require County agreement and/or State legislation)				
Police CSA-PP-1991-1 (2)	\$10,969,083	\$12,130,857	\$1,872,343	\$24,972,284
PTVLF (3)	<u>\$7,020,786</u>	<u>\$7,563,346</u>	<u>\$1,135,645</u>	<u>\$15,719,777</u>
Total Other Potential Rev.	\$17,989,869	\$19,694,203	\$3,007,989	\$40,692,061

(1) Admin. & Community Development costs at a lower cost per capita for the larger consolidated city.

(2) CSA-PP-1991-1 revenue (property tax) currently funds a portion of sheriff services to unincorporated areas. Potential share is based on a per-resident amount; actual amount to be determined.

(3) Estimated Property Tax in lieu of Vehicle License Fees (PTVLF) if transferred from County as part of property tax exchange (or per State legislation).

10/12/23

Table B-4b
City Road Fund Summary
Castro Valley and Other Unincorporated Communities

Item	Castro Valley	Eden	Fairview	Castro Valley Eden & Fairview
REVENUES				
Road-related Revenues	\$9,593,000	\$10,610,000	\$1,638,000	\$21,841,000
EXPENDITURES				
Road Maintenance	\$4,182,000	\$2,832,000	\$744,000	\$7,758,000
Other (reconstruction, new)	\$5,411,000	\$7,778,000	\$894,000	\$14,083,000

(1) Based on City of San Leandro per resident estimates for gas taxes, Measures B, BB and F. Actual revenues will vary depending on collections, planned projects, and allocations.

(2) Road maintenance from PWA estimated \$10 mill. Countywide (PWA 4/11/2023 Response to Data Request), 473 centerline miles.

(3) Revenues not required for ongoing maintenance assumed allocated to capital improvements (major reconstruction, new infrastructure, etc.)

Table B-5a
Castro Valley and Other Unincorporated Communities

Item	Source	Castro Valley	Eden	Fairview	Castro Valley Eden & Fairview
<u>REVENUES</u>					
Property Tax	Table B-5b, Note 1	\$15,077,231	\$16,242,385	\$2,438,813	\$33,758,429
Sales Tax	Table B-5b, Note 2	4,881,101	5,673,229	34,373	10,588,703
Transient Occupancy Tax	Table B-5b, Note 3	537,010	90,407	0	627,417
Utility Users Tax	Table B-5b, Note 4	4,491,457	4,838,553	726,514	10,056,524
Business License Tax	Table B-5b, Note 5	1,645,262	1,772,406	266,129	3,683,797
Licenses & Permits	(1) Table B-5b, Note 6	736,681	793,611	119,162	1,649,453
Fines, Forfeitures, and Penalties	(1) Table B-5b, Note 7	2,136,886	2,302,023	345,651	4,784,561
Revenue from Money and Property	Table B-5b, Note 8	164,197	175,649	22,347	362,193
Charges for Current Services	(2) Table B-5b, Note 9	1,837,291	1,979,275	297,190	4,113,756
Franchise Fees	Table B-5b, Note 10	1,175,379	1,266,212	190,123	2,631,714
Real Property Transfer Tax	Table B-5b, Note 11	<u>321,176</u>	<u>171,618</u>	<u>51,486</u>	<u>544,280</u>
Subtotal, Revenues		\$33,003,671	\$35,305,367	\$4,491,790	\$72,800,828
<u>EXPENDITURES</u>					
City Council	Table B-5b, Note 1	125,000	125,000	125,000	125,000
City Manager	Table B-5b, Note 2	1,115,476	1,233,620	190,404	2,539,499
City Attorney	Table B-5b, Note 3	683,576	755,976	116,681	1,556,233
City Clerk	Table B-5b, Note 4	770,398	851,994	131,501	845,818
City Finance	Table B-5b, Note 5	1,455,052	1,716,684	257,762	3,312,581
Administration (HR, IT, Non-Departmental)	Table B-5b, Note 6	6,311,225	6,798,951	1,020,870	7,513,386
Police	Table B-5b, Note 7	25,402,006	28,092,422	4,335,939	57,830,368
Animal Control	Table B-5b, Note 8	814,473	900,737	139,025	1,854,234
Community Development	Table B-5b, Note 9	5,253,186	5,809,569	896,681	10,763,493
Public Works	Table B-5b, Note 10	4,336,957	4,819,407	743,854	8,886,189
Parks and Recreation	Table B-5b, Note 11	na	na	na	na
Economic Development (6)	Table B-5b, Note 12	200,000	200,000	200,000	400,000
City Hall Facilities/Office Space	Table B-5b, Note 13	404,040	443,040	97,890	803,010
Subtotal, Expenditures		46,871,389	51,747,399	8,255,608	96,429,811
ANNUAL NET		(13,867,718)	(16,442,032)	(3,763,818)	(23,628,983)
<u>ROAD FUND</u>					
Revenues (3)	Table B-5b, Note 12	9,593,451	10,609,527	1,637,533	21,840,511
Expenditures (4), (5)	Table B-5b, Note 14				
Road Maintenance (Centerline cost)	\$21,125	4,178,550	2,830,133	743,182	7,751,864
Other (Major Reconstruction, New CIP)		5,414,901	7,779,394	894,351	14,088,647

(1) Based on County Unincorporated per capita (County Sched. 9).

(2) Includes per unincorporated population Planning (Other Charges) and Building Inspection (Other Revenues).

(3) Road Fund revenues based on City of San Leandro; actual amounts will vary.

(4) Road maintenance based on \$10,000,000 Unincorp. Cntywide 473 Centerline miles (State Roads Rpt)

(5) Road maintenance does not include major road capital improvements.

(6) Economic Development assumes 1 to two staff plus expenses.

(7) City assumed to lease office space; new facilities could be acquired or constructed in the future.

Table B-5b
City Revenue Notes
Castro Valley and Other Unincorporated Communities

Item	Assumptions			Castro Valley	Eden	Fairview	Castro Valley Eden & Fairview
General Revenues							
1 Property Tax							
Total Assessed Value (mill\$)	(1)			\$11,679 mill.	\$6,241 mill.	\$1,872 mill.	\$19,792 mill.
1% Property Tax (all agencies)				\$116,791,337	\$62,406,455	\$18,722,319	\$197,920,112
Share to City	(2)	Table B-5d		12.9%	26.0%	13.0%	17.1%
Property Tax to City				\$15,077,231	\$16,242,385	\$2,438,813	\$33,758,429
2 Sales Tax							
1% Sales Tax	(3)			\$3,981,322	\$4,627,430	\$28,037	\$8,636,789
City share of unallocated pool	(4)	22.6%	of 1% HdL CY22	<u>\$899,779</u>	<u>\$1,045,799</u>	<u>\$6,336</u>	<u>\$1,951,914</u>
Net Sales Tax to County/City				\$4,881,101	\$5,673,229	\$34,373	\$10,588,703
Source: Alameda County (HdL) 4/7/2023			\$70.00 avg.				
3 Transient Occupancy Tax							
Hotel Rooms (cumulative)	(5)			192	47	0	239
Total Estimated Room Revenues				\$5,370,099	\$904,069	\$0	\$6,274,168
Total GF Transient Occupancy Tax			10.0%	\$537,010	\$90,407	\$0	\$627,417
4 Utility Users Tax							
Alameda County Sched. 6 FY23	(6)	\$61.73	per person served	\$4,491,457	\$4,838,553	\$726,514	\$10,056,524
		\$10,056,524	Table B-9b				
5 Business License Tax							
Alameda County Sched. 6 FY23	(6)	\$22.61	per job	\$1,645,262	\$1,772,406	\$266,129	\$3,683,797
		\$3,683,797	Table B-9b				
6 Licenses & Permits							
Alameda County Sched. 6 FY23	(6)	\$ 10.12	per cap	\$736,681	\$793,611	\$119,162	\$1,649,453
		\$1,513,625	Table B-9b				
7 Gen. Fines, Forfeits, & Penalties							
Alameda County Sched. 6 FY23	(6)	\$29.37	per cap	\$2,136,886	\$2,302,023	\$345,651	\$4,784,561
		\$4,390,566	Table B-9b				
8 Revenue from Money & Property							
BA estimate		0.50%	of total revenues	\$164,197	\$175,649	\$22,347	\$362,193
Revenue from Federal Agencies							
Not Applicable	(7)	none assumed in analysis					

Table B-5b
City Revenue Notes
Castro Valley and Other Unincorporated Communities

Item	Assumptions	Castro Valley	Eden	Fairview	Castro Valley Eden & Fairview
Revenue from Other Agencies	(7) none assumed in analysis				
Not Applicable					
9 Charges for Current Services	(8) \$ 25.25 per cap	\$1,837,291	\$1,979,275	\$297,190	\$4,113,756
USB Planning and Building Inspection	Table B-10c				
10 Franchise Fees	(6)				
Total Franchise Fees	\$16.15 per cap	\$1,175,379	\$1,266,212	\$190,123	\$2,631,714
Alameda County Sched. 6 FY23	\$2,415,000				
11 Real Property Transfer Tax	(9)				
Turnover of A.V. 5%	\$0.55 /\$1,000 rate	\$321,176	\$171,618	\$51,486	\$544,280
12 Road-Related Revenues	(10) San Leandro Table B-11a				
Gas Tax	\$29.20 per reside	1,939,929	2,145,394	331,132	4,416,455
Gas Tax (Section 2103)	\$6.07 per reside	403,588	446,334	68,890	918,812
Measure B	\$23.36 per reside	1,551,973	1,716,348	264,911	3,533,233
Measure BB	\$80.70 per reside	5,361,636	5,929,506	915,193	12,206,335
Measure F (Vehicle Registration Fee)	\$5.06 per reside	<u>336,324</u>	<u>371,945</u>	<u>57,408</u>	<u>765,676</u>
Subtotal, Road Fund Revenues		9,593,451	10,609,527	1,637,533	21,840,511

Notes to Table B-5b

- (1) Assessed value from Alameda County CDA GIS; values are approximate.
- (2) Property tax allocation based on Auditor's Ratio times Net Cost of Services transferred from the County to the new City.
- (3) Estimated sales tax provided by HdL to County of Alameda.
- (4) Estimated share of State and County pools from CaliforniaCityFinance.com estimate of Statewide average, 2018.
- (5) Trend Report for Castro Valley Hotels, STR.com.
- (6) Total County revenue amount from Alameda County Schedule 6 reported to the State Controller.
- (7) Grants and other one-time revenues may be received by new City but not assumed.
- (8) Primary source of charges for services are building and planning related.
- (9) Turnover rate could be higher; a 5% rate assumes one sale every 20 years.
- (10) Road Revenues based on City of San Leandro.

Table B-5c
City Expenditure Notes
Castro Valley and Other Unincorporated Communities

Item	Assumptions (1)	Castro Valley	Eden	Fairview	Castro Valley	
					Eden & Fairview	
Population:	Area Residents	66,441	73,478	11,341	151,260	
	San Leandro 88,404					
	Hayward 160,591					
	Jurupa Valley 104,983					
	Oakley 44,995					
	Dublin 72,932					
Expenditures	(2)					
1 City Council	\$125,000 Oakley (\$400,000 to \$600,000 San Leandro, Hayward)					
Basis	Reference City					
Factor	fixed (support by City Manager)					
Total City Council	stipends, conferences, services	\$125,000	\$125,000	\$125,000	\$125,000	
Councilmembers	5.0	5.0	5.0	5.0	5.0	
2 City Manager	\$750,000 Oakley (\$2.1 mill. to \$6.3 mill. San Leandro, Hayward)					
Basis	Reference city	Oakley	Oakley	Oakley	Oakley	
Factor	per resident	\$16.79	\$16.79	\$16.79	\$16.79	
Total City Manager	adjusted by city size	\$1,115,476	\$1,233,620	\$190,404	\$2,539,499	
FTEs	Reference city (Oakley) 2.0	3.0	3.3	0.5	6.7	
Salaries & Benefits	\$270,000 Oakley	\$797,381	\$881,834	\$136,107	\$1,815,322	
Supplies	3%	\$23,921	\$26,455	\$4,083	\$54,460	
Other (services, memberships, etc)	Balance of estimated budget	<u>\$294,174</u>	<u>\$325,331</u>	<u>\$50,213</u>	<u>\$669,718</u>	
Total		\$1,115,476	\$1,233,620	\$190,404	\$2,539,499	
3 City Attorney	\$460,000 Oakley (\$1 mill. to \$1.5 mill. San Leandro, Hayward)					
Basis	Reference city	Oakley	Oakley	Oakley	Oakley	
Factor	per resident	\$10.29	\$10.29	\$10.29	\$10.29	
Total City Attorney	Contract	\$683,576	\$755,976	\$116,681	\$1,556,233	
4 City Clerk	Oakley \$520,000 (\$900k to \$1.0 mill. San Leandro, Hayward)					
Basis	Reference city	Oakley	Oakley	Oakley	Hayward	
Factor	per resident	\$11.60	\$11.60	\$11.60	\$5.59	
Total City Clerk	adjusted by city size	\$770,398	\$851,994	\$131,501	\$845,818	
FTEs	Reference city (Oakley) 2.7	4.0	4.4	0.7	4.4	
Salaries & Benefits	\$134,000 avg (SL City Clerk)	\$534,245	\$590,829	\$91,192	\$586,546	
Supplies	3%	\$16,027	\$17,725	\$2,736	\$17,596	
Other (services, capital, elections, etc)	Balance of estimated budget	<u>\$220,126</u>	<u>\$243,440</u>	<u>\$37,574</u>	<u>\$241,675</u>	
Total		\$770,398	\$851,994	\$131,501	\$845,818	
5 City Finance	\$980,000 Oakley (\$3.9 mill. to \$5.3 mill. San Leandro, Hayward)					
Basis	Reference city	Oakley	Oakley	Oakley	Oakley	
Factor	per person served	\$21.90	\$21.90	\$21.90	\$21.90	
Total City Finance	adjusted by city size	\$1,455,052	\$1,716,684	\$257,762	\$3,312,581	
FTEs	Reference city (Oakley) 4.5	6.6	7.3	1.1	15.1	
Salaries & Benefits	\$164,000 avg (SL Finance)	\$1,089,753	\$1,205,173	\$186,013	\$2,480,940	
Supplies	3%	\$32,693	\$36,155	\$5,580	\$74,428	
Other (services, capital)	Balance of estimated budget	<u>\$332,606</u>	<u>\$475,355</u>	<u>\$66,169</u>	<u>\$757,214</u>	
Total		\$1,455,052	\$1,716,684	\$257,762	\$3,312,581	

Table B-5c
City Expenditure Notes
Castro Valley and Other Unincorporated Communities

Item	Assumptions (1)	Castro Valley	Eden	Fairview	Castro Valley Eden & Fairview
Population:	Area Residents	66,441	73,478	11,341	151,260
6 Administration (HR, IT, Non-Dept.) (3)	\$3.9 mill. Oakley (\$5.2 mill. San Leandro)				
Basis		Oakley	Oakley	Oakley	San Leandro
Factor	per person served	\$86.73	\$86.73	\$86.73	\$46.12
Total Administration		\$6,311,225	\$6,798,951	\$1,020,870	\$7,513,386
FTEs (HR; other services contracted)	Reference city (Oakley) 2.48	3.7	4.0	0.6	4.4
Salaries & Benefits	\$192,000 avg (Oakley HR)	\$703,112	\$777,582	\$120,016	\$837,041
Supplies	3%	\$21,093	\$23,327	\$3,600	\$25,111
Other (contracts, software, equip.)	Balance of estimated budget	<u>\$5,587,020</u>	<u>\$5,998,042</u>	<u>\$897,254</u>	<u>\$6,651,234</u>
Total		\$6,311,225	\$6,798,951	\$1,020,870	\$7,513,386
7 Police	(4) \$27.9 mill. Dublin Cnty contract & City costs (\$44.8 mill. to \$85.6 mill. San Leandro, Hayward)				
Basis		Dublin	Dublin	Dublin	Dublin
Factor	per resident	\$382.32	\$382.32	\$382.32	\$382.32
Total Police	Contract & City staff (inc. equip.)	\$25,402,006	\$28,092,422	\$4,335,939	\$57,830,368
FTEs Sworn (0.85/1,000 res.)	Reference city (Dublin)	62.0	56.5	62.5	9.6
FTEs Non-Sworn/City (0.15/1,000 res.)	Reference city (Dublin)	<u>11.0</u>	<u>10.0</u>	<u>11.1</u>	<u>1.7</u>
Total FTEs		73.0	66.5	73.5	11.4
8 Animal Control (shelter)	(5)				
Basis	Reference county	Cnty (290351)	Cnty (290351)	Cnty (290351)	Cnty (290351)
Factor	per resident	\$12.26	\$12.26	\$12.26	\$12.26
Total Animal Control	Contract	\$814,473	\$900,737	\$139,025	\$1,854,234
9 Community Development	\$7.0 mill. San Leandro				
Basis		San Leandro	San Leandro	San Leandro	90%
Factor	per resident	\$79.07	\$79.07	\$79.07	\$71.16
Total Community Development		\$5,253,186	\$5,809,569	\$896,681	\$10,763,493
FTEs	Reference city (SL adjusted) 27.1	20.4	22.5	3.5	41.7
Salaries & Benefits	\$181,000 avg (SL Comm. Dev)	\$3,686,482	\$4,076,930	\$629,256	\$7,553,401
Supplies	3%	\$110,594	\$122,308	\$18,878	\$226,602
Other (services, capital)	Balance of estimated budget	<u>\$1,456,110</u>	<u>\$1,610,331</u>	<u>\$248,547</u>	<u>\$2,983,490</u>
Total		\$5,253,186	\$5,809,569	\$896,681	\$10,763,493
10 Public Works Admin, Eng., Maint.	Oakley (pop. 44,500) Engineering, Public Works Maint. \$2.9 mill.				
Basis		Oakley	Oakley	Oakley	90%
Factor	per resident	\$65.28	\$65.59	\$65.59	\$58.75
Total PW Admin, Engineering, Transportation		\$4,336,957	\$4,819,407	\$743,854	\$8,886,189
FTEs	Ref. City (Oakley) 17.2	25.4	28.1	4.3	57.9
Salaries & Benefits	\$130,000 avg (Oakley)	\$3,307,505	\$3,657,815	\$564,567	\$7,529,887
Supplies	3%	\$99,225	\$109,734	\$16,937	\$225,897
Other (services, capital)	Balance of estimated budget	<u>\$930,226</u>	<u>\$1,051,858</u>	<u>\$162,350</u>	<u>\$1,130,405</u>
Total	\$129,803	\$4,336,957	\$4,819,407	\$743,854	\$8,886,189
11 Parks and Recreation					
Basis		No change in current provider (HARD)			
Factor					
Total		\$0	\$0	\$0	\$0

Table B-5c
City Expenditure Notes
Castro Valley and Other Unincorporated Communities

Item		Assumptions (1)	Castro Valley	Eden	Fairview	Castro Valley Eden & Fairview
	Population:	Area Residents	66,441	73,478	11,341	151,260
12	Economic Development					
	Basis	(6) FTE	1	1	1	2
	Factor (services, supplies, marketing)	\$250,000 per FTE	\$200,000	\$200,000	\$200,000	\$200,000
	Total Economic Development		\$200,000	\$200,000	\$200,000	\$400,000
13	City Hall Facilities/Office Space					
	<u>Rent</u>					
	Total Employees (exc. Police)	See Table 1b FTEs	69	76	17	137
	Office Space	150 sf/emp	10,360	11,360	2,510	20,590
	Rent (inc. utilities, maintenance)	\$3.25 /sf/month	\$33,670	\$36,920	\$8,158	\$66,918
	Total Rent/yr		\$404,040	\$443,040	\$97,890	\$803,010
14	Road Maintenance (funded by gas taxes and other regional read-related funds)					
	Road Maintenance	\$21,142 per centerline mi	4,181,818	2,832,347	743,763	7,757,928
	Road maintenance based on	(7) \$10,000,000				
	Unincorporated Countywide	473 centerline miles				
	Miles by City boundary		197.8	134.0	35.2	367.0
	Road maintenance does not include major road capital improvements.					

Notes to Table B-5c

- (1) "per person served" equals residents plus 50% of jobs in the city.
- (2) Expenditure assumptions based on cities and factors as shown, except where noted.
- (3) Administration (HR & Non-Dept.) includes facilities maint. and equipment.
- (4) Police costs assume Sheriff contract similar to City of Dublin contract plus City staff and support. Vehicles are included in internal service charges.
- (5) Animal Control costs based on Unincorporated Services Budget net of revenues.
- (6) Berkson Associates estimate.
- (7) Total road maintenance costs for entire unincorporated area (DPW response to data request).
Total centerline miles from State Roads Report.

Table B-5d
City Property Tax Summary
Castro Valley and Other Unincorporated Communities

Item	Castro Valley	Eden	Fairview	Castro Valley Eden & Fairview
Total Assessed Value	\$11,679 mill.	\$6,241 mill.	\$1,872 mill.	\$19,792 mill.
1% Property Tax (all agencies)	\$116,791,337	\$62,406,455	\$18,722,319	\$197,920,112
County % Share (pre-incorp) (1)	33%	33%	33%	33%
County \$	\$38,541,141	\$20,594,130	\$6,178,365	\$65,313,637
(less) ERAF allocation %	48%	48%	48%	48%
(less) ERAF allocation \$	(\$18,499,748)	(\$9,885,182)	(\$2,965,615)	(\$31,350,546)
% Share to County GF net of ERAF	17%	17%	17%	17%
County \$ (net of ERAF)	\$20,041,393	\$10,708,948	\$3,212,750	\$33,963,091
City Tax Share from County	12.91%	26.03%	13.03%	17.06%
City Tax Amount from County	\$15,077,231	\$16,242,385	\$2,438,813	\$33,758,429
Net Property Tax to City	\$15,077,231	\$16,242,385	\$2,438,813	\$33,758,429

(1) Tax Allocation Factor varies between Tax Rate Areas; amounts shown are representative.

Table B-6a
Fiscal Impact on the County (Revenue Neutrality)
Castro Valley and Other Unincorporated Communities

Item	Castro Valley	Eden	Fairview	Castro Valley Eden & Fairview
Revenue Reductions				
Property Tax	\$15,077,231	\$16,242,385	\$2,438,813	\$33,758,429
Sales and Use Tax	4,881,101	5,673,229	34,373	10,588,703
Transient Occupancy Tax	537,010	90,407	0	627,417
Utility Users Tax	4,491,457	4,838,553	726,514	10,056,524
Business License Tax	1,645,262	1,772,406	266,129	3,683,797
Other Revenues (1)	<u>4,534,320</u>	<u>4,709,112</u>	<u>728,770</u>	<u>9,972,201</u>
Total Revenue Reductions	\$31,166,380	\$33,326,092	\$4,194,599	\$68,687,072
Net Expenditure Reductions (1)	\$30,629,812	\$32,996,855	\$4,954,516	\$68,581,183
Net Gain (or loss) to County (2)	(\$536,569)	(\$329,236)	\$759,917	(\$105,888)

(1) Net of Charges for Services. See Table B-8 for County department net cost reductions.

(2) Does not include a shift of PTVLF or CSA revenue.

Table B-6b
Impacts on County Revenues
Castro Valley and Other Unincorporated Communities

Item	Castro Valley	Eden	Fairview	Castro Valley Eden & Fairview
County Revenue (pre-Incorporation)				
Property Tax (1)	\$20,041,393	\$10,708,948	\$3,212,750	\$33,963,091
Property Tax in lieu of VLF (3)	9,332,373	4,986,674	1,496,033	15,815,079
CSA-PP-1991-1 (4)	10,969,083	12,130,857	1,872,343	24,972,284
Sales and Use Tax	4,881,101	5,673,229	34,373	10,588,703
Transient Occupancy Tax	537,010	90,407	0	627,417
Utility Users Tax	4,491,457	4,838,553	726,514	10,056,524
Business License Tax	1,645,262	1,772,406	266,129	3,683,797
Other Revenues (2)	<u>4,534,320</u>	<u>4,709,112</u>	<u>728,770</u>	<u>9,972,201</u>
Total Revenue	\$56,431,999	44,910,185	8,336,912	109,679,097
Revenue Reductions to County				
Property Tax	\$15,077,231	\$16,242,385	\$2,438,813	\$33,758,429
Property Tax in lieu of VLF	0	0	0	0
CSA-PP-1991-1 (4)	0	0	0	0
Sales and Use Tax	4,881,101	5,673,229	34,373	10,588,703
Transient Occupancy Tax	537,010	90,407	0	627,417
Utility Users Tax	4,491,457	4,838,553	726,514	10,056,524
Business License Tax	1,645,262	1,772,406	266,129	3,683,797
Other Revenues (2)	<u>4,534,320</u>	<u>4,709,112</u>	<u>728,770</u>	<u>9,972,201</u>
Total Revenue Reductions	\$31,166,380	\$33,326,092	\$4,194,599	\$68,687,072
County Revenue (post-Incorporation)				
Property Tax (1)	\$4,964,163	(\$5,533,438)	\$773,937	\$204,662
Property Tax in lieu of VLF (3)	9,332,373	4,986,674	1,496,033	15,815,079
CSA-PP-1991-1 (4)	10,969,083	12,130,857	1,872,343	24,972,284
Sales and Use Tax	0	0	0	0
Transient Occupancy Tax	0	0	0	0
Utility Users Tax	0	0	0	0
Business License Tax	0	0	0	0
Other Revenues (2)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenue	\$25,265,618	\$11,584,093	\$4,142,313	\$40,992,025

(1) Includes total County General Fund property taxes available for any purpose including Countywide costs.

Property tax (pre-incorporation) is estimated based on average allocation factor of 33%

less ERAF allocation of 48% of the gross tax; see Table B-5d.

Negative post-incorp. property tax indicates reduction in County property taxes from other areas of the County.

(2) Net of Charges for Services. See Table B-8 for County department net cost reductions.

'Other Revenues' include fines, money and property, granchise fees, transfer tax (see Table B-5a for detail).

(3) Property Tax in lieu of VLF based on ratio of County total PTVLF/Net Property tax = 46.6%

(4) CSA-PP-1991-1 Property Tax) \$24,972,284 allocated per capita to unincorporated areas. Actual amount tbd.

Table B-7
Property Tax Transfer from County
Castro Valley and Other Unincorporated Communities

Item		Castro Valley	Eden	Fairview	Castro Valley Eden & Fairview
A. Transfer of Property Tax Base					
A.1 Total Net Expenditures Subject to Transfer	(1)	\$30,629,812	\$32,996,855	\$4,954,516	\$68,581,183
A.2 County Auditor's Determination ("Auditor's Ratio")	(2)	49.2%	49.2%	49.2%	49.2%
A.3 Property Tax Transferred from County to new city = A.1 * A.2		\$15,077,231	\$16,242,385	\$2,438,813	\$33,758,429
A.4 Property Tax Transferred from Districts		na	na	na	na
A.5 Total Property Tax Base		\$15,077,231	\$16,242,385	\$2,438,813	\$33,758,429
If Motor Vehicle-ERAF is inc. as "Property Tax"					
Auditor's Determination is 72.1%		\$22,098,017	\$23,805,731	\$3,574,458	\$49,478,207
Increase due to VLF transfer		\$7,020,786	\$7,563,346	\$1,135,645	\$15,719,777
B. Estimated Tax Allocation Factor					
B.1 Assessed Value		\$11,679,133,741	6,240,645,526	1,872,231,898	\$19,792,011,165
B.2 Total Property Tax Collected (all agencies) = 1% * B.1		\$116,791,337	\$62,406,455	\$18,722,319	\$197,920,112
B.3 Tax Allocation Factor from County = A.3 / B.2		12.9%	26.0%	13.0%	17.1%
B.4 Tax Allocation Factor from Districts = A.4 / B.2		na	na	na	na
B.5 Assumed Tax Allocation Factor = B.3 + B.4		12.9%	26.0%	13.0%	17.1%

(1) See Table B-8

(2) See Table B-9a

Table B-8
Base Year Net Cost for Unincorporated Services Transferred
Castro Valley and Other Unincorporated Communities

Department/Function	Unincorporated Services Budget		Castro Valley (3)	Eden	Fairview	Castro Valley Eden & Fairview
	Total	Transferred (1),(4), (5)				
County Fire District (1)	\$62,404,743	\$0	\$0	\$0	\$0	\$0
County Library (1)	11,977,619	0	0	\$0	\$0	0
Community Development Agency (4)	17,043,286	13,595,875	6,072,206	\$6,541,461	\$982,208	13,595,875
Public Works Agency	145,193,880	145,193,880	64,846,668	\$69,857,959	\$10,489,253	145,193,880
Sheriff's Office (5)	<u>73,990,620</u>	<u>38,013,468</u>	<u>16,977,622</u>	<u>\$18,289,636</u>	<u>\$2,746,210</u>	<u>38,013,468</u>
Subtotal, Unincorporated Services	\$310,610,148	\$196,803,223	\$87,896,496	\$94,689,056	\$14,217,671	\$196,803,223
General Government (3)	\$27,244,341	\$17,262,070	\$7,709,607	\$8,305,398	\$1,247,065	\$17,262,070
TOTAL SERVICES COST	\$337,854,489	\$214,065,293	\$95,606,103	\$102,994,454	\$15,464,737	\$214,065,293
(less) Revenues (2),(4)	(\$264,703,969)	(\$145,484,110)	(\$64,976,291)	(\$69,997,599)	(\$10,510,221)	(\$145,484,110)
NET COUNTY COST OF SERVICES TRANSFERRED	\$73,150,520	\$68,581,183	\$30,629,812	\$32,996,855	\$4,954,516	\$68,581,183

Basis for transfer of property tax from County to New City = Net Cost * Auditors Ratio.

(1) County Library and County Fire District are not assumed to transfer services to the new city but will continue as is.

(2) Less dedicated and restricted revenues (fees, grants); transferred excludes revenues for services not transferred (fire, library), and other General Revenues including Business License, Utility Users, and Hotel & Lodging Tax.

General revenues excluded from Uninc. Budget \$16,417,802 excluded (GF funds Net County Cost)

County Fire District and County Library revenues 74,382,362 not transferred

\$90,800,164

Police Protection CSA-PP-1991-1 \$24,972,284

\$3,447,411

\$119,219,859

Neighborhood Preservation excluded from costs and revenues.

(3) General Government \$281,425,129 8.8% Gen'l Gov't as %

Total Other General Fund Expenditures \$3,208,501,161

Source: Alameda County Final Budget 2022-23, General Fund Summary by Program, pg. 363-4.

(4) CDA excludes "Neighborhood Preservation and Sustainability" program costs serving rural areas only (and associated revenues). \$3,447,411

(5) Sheriff's Office transferred costs include Eden Township and Animal Shelter. NOTE: does not include CSA funded costs.

Table B-9a
County Auditor's Ratio: Countywide Property Tax % of General Purpose Revenue
Castro Valley and Other Unincorporated Communities

Item	FY22-23 Adopted Amount	Comments
A.1 Property Tax Revenue to the County (1)	\$615,102,971	Excludes "Motor Vehicle - ERAF" (aka Property Tax in-lieu of VLF)
A.2 Other General Purpose Revenue	<u>\$634,495,732</u>	
A.3 Total Net Revenue Available for General Purposes (A.1 + A.2)	\$1,249,598,703	
A.4 Property Tax as % of Total Revenue Available for General Purposes (A.1 / A.3)	49.2%	
If Motor Vehicle - ERAF is included "Property Tax"	72.1%	
(1) "Property Tax in-Lieu of VLF" excluded from property tax per State Controller's Office Review of the Proposed Incorporation of the Town of Olympic Valley (Placer County), October 2015, which cited Revenue and Tax Code §93(b). See Table B-9b for additional detail. Excludes CSA revenues (Prop. 172).		

5/8/23

Table B-9b
County Budget Detail

FINANCING SOURCE ACCOUNT	2022-2023 ADOPTED BY BOARD OF SUPERVISORS	PROPERTY TAXES	REVS AVAIL FOR GEN'L PURPOSES	REVS NOT AVAIL FOR GEN'L PURPOSES
GENERAL FUNDS				
TAXES				
PROPERTY TAXES CURR SEC	527,952,971			
PROPERTY TAXES CURRENT UNSEC	28,000,000			
PROPERTY TAXES SUPPLEMENTAL	12,000,000			
PROPERTY TAXES PRIOR SECURED	.			
PROP TAXES PRIOR UNSECURED	.			
PROP TAXES PR SA UNSECURED	50,000			
PROP TAXES RESIDUAL RPTTF	47,100,000			
PROP TAXES DDR OTHER	.			
SUBTOTAL, PROPERTY TAX	615,102,971	615,102,971	615,102,971	
SALES & USE TAXES	25,000,000		25,000,000	
SALES & USE TAXES-IN LIEU	1,600,000		1,600,000	
SALES & USE TAXES-MEASURE A	<u>43,808,364</u>			43,808,364
SUBTOTAL, SALES TAXES	70,408,364			
AIRCRAFT TAXES	2,700,000			
PROPERTY TRANSFER TAXES	24,410,601			
RACE HORSE TAXES	1,000			
BUSINESS UC TAX ORD 0-91-3	3,458,596			
UTILITY USERS' TAX	10,056,524			
HOTEL AND LODGING TAX	<u>774,767</u>			
SUBTOTAL, OTHER TAXES	41,401,488		41,401,488	
TOTAL TAXES	726,912,823			
LICENSES, PERMITS AND FRANCHISES				
ANIMAL LICENSES	14,651			
BUSINESS LICENSES	225,201			
CONSTRUCTION PERMITS	3,770,000			
ZONING PERMITS	125,000			
MARRIAGE LICENSES	537,693			
MARRIAGE LICENSES-CONFIDENTIAL	.			
BURIAL PERMITS	45,098			
VEHICLE REGISTRATION FEES	2,454,395			
OTHER LICENSES & PERMITS	1,513,625			
SUBTOTAL, LICENSES	8,685,663		8,685,663	
FRANCHISES	<u>2,415,000</u>			
SUBTOTAL, FRANCHISES	2,415,000		2,415,000	
TOTAL LICENSES, PERMITS &	11,100,663			
FINES, FORFEITURES AND PENALTIES				
MOTOR VEHICLE FINES & FORFEITS	3,150,000			
GENERAL FINES & FORFEITS	4,390,566			
FINES IMP AS COND OF PROBATION	15,908			
STATUTORY PENAL TIES	8,000			
PENALTIES ON DEL TAXES	1,500,000			
REDEMPTION FEES ON DEL TAXES	.			
COSTS ON DEL TAXES	.			
JUDGMENTS & DAMAGES	61,000			
AGRICULTURAL FINES	7,000			
SUBTOTAL, FINES	9,132,474		9,132,474	
REVENUE FROM USE OF MONEY AND				
INTEREST ON INVESTMENTS	10,000,000			
INTEREST FROM OTHER SOURCES	8,435			
RENT OF LAND & BUILDINGS	2,089,813			
RENT OF TELEPHONES	<u>1,305</u>			
SUBTOTAL, USE OF MONEY AND PROI	12,099,553		12,099,553	

Table B-9b
County Budget Detail

FINANCING SOURCE ACCOUNT	2022-2023 ADOPTED BY BOARD OF SUPERVISORS	PROPERTY TAXES	REVS AVAIL FOR GEN'L PURPOSES	REVS NOT AVAIL FOR GEN'L PURPOSES
GENERAL FUNDS				
INTERGOVERNMENTAL REVENUES -				
MOTOR VEHICLE-ERAF	286,425,700		286,425,700	
HOMEOWNERS' PROP TAX RELIEF	3,117,000		3,117,000	
REALIGNMENT-SALES TAX	181,137,237		181,137,237	
REALIGNMENT-VLF	21,071,353		21,071,353	
REALIGNMENT-CALWORKS SALES	.			.
REALIGNMENT-TRIAL CT SECURITY	26,641,226			26,641,226
REALIGNMENT-LOCAL COMM	54,584,127			54,584,127
REALIGNMENT-DISTRICT ATTORNEY	814,538			814,538
REALIGNMENT-PUBLIC DEFENDER	814,538			814,538
REALIGNMENT-2011 SALES TAX	238,477,144			238,477,144
SB 90 MANDATED COSTS	300,264		300,264	
STATE AID/DISASTER	.			.
STATE SOCIAL SVS ADM	88,423,083			88,423,083
STATE PUBLIC ASSIST PROGRAMS	72,442,562			72,442,562
STATE HEALTH ADMINISTRATION	45,491,658			45,491,658
STATE HEAL TH PROGRAMS	186,758,661			186,758,661
STATE HEAL TH SUBVENTIONS	223,300			223,300
TOBACCO TAX REVENUE-PROP	150,000			150,000
STATE AGRICULTURE PROGRAMS	4,194,730			4,194,730
STATE AID/PUBLIC PROTECTION	249,839,628			249,839,628
OFF-HIGHWAY MOTOR VLF	9,000			9,000
PEACE OFFICER TRAINING	100,000			100,000
TITLE IV-E	600,000			600,000
STATE AID FOR EDUCATION	2,696,800			2,696,800
TRIAL COURT FUNDING	.			.
MISCELLANEOUS STATE AID	43,703,031			43,703,031
SUBTOTAL, INTERGOVERNMENTAL	1,508,015,580			
INTERGOVERNMENTAL REVENUES - FEDERAL				
FEDERAL AID/DISASTER	513,811			
FEDERAL SOCIAL SVCS ADM	198,157,280			
FEDERAL PUBLIC ASSIST PROGRAMS	97,270,757			
FEDERAL HEAL TH ADMINISTRATION	105,608,653			
MAA				
TCM				
FEDERAL HEAL TH PROGRAMS	83,611,954			
HUD	5,012,374			
MISCELLANEOUS FEDERAL AID	45,145,223			
SUBTOTAL FEDERAL	535,320,052			535,320,052
INTERGOVERNMENTAL REVENUES - OTHER				
LOCAL HOUSING AUTH IN-LIEU	10,000		10,000	
REDEVELOPMENT IN LIEU OF TAXES	42,100,000		42,100,000	
CONTRIBUTIONS FROM CITIES	932,076			932,076
CONTRIBUTIONS FROM AUTHORITIES	.			.
CONTRIBUTIONS FROM DISTRICTS	34,900,702			34,900,702
SUBTOTAL, INTERGOVERNMENTAL	77,942,778			

Table B-9b
County Budget Detail

FINANCING SOURCE ACCOUNT	2022-2023 ADOPTED BY BOARD OF SUPERVISORS	PROPERTY TAXES	REVS AVAIL FOR GEN'L PURPOSES	REVS NOT AVAIL FOR GEN'L PURPOSES
GENERAL FUNDS				
CHARGES FOR SERVICES				
ASSMTS & TAX COLL FEES	13,362,505			
PROPERTY TAX ADM-ABX1 26				
PROPERTY TAX ADM-OVERSIGHT				
PROPERTY TAX ADMINISTRATION	8,567,250			
PROPERTY TAX ADM-SUPPLEMENTAL	5,654,424			
AUDITING & ACCOUNTING FEES	1,046,132			
COLLECTION SERVICE FEES	1,720,000			
COMMUNICATION SERVICES	103,000			
ELECTION SERVICES	15,281,273			
PERSONNEL SERVICES	1,170,529			
TRAINING FEES	8,536			
LEGAL SERVICES	6,488,500			
INTER-FUND SERVICE FEES	30,643,672			
CO OVERHEAD REIMBURSEMENT				
ASSESSMENTS	5,737,414			
PLANNING & ENGINEERING SVCS	514,831			
AGRICULTURAL SERVICES	214,950			
COURT FEES & COSTS	4,858,751			
COURT FILING FEES & COSTS	.			
BAIL FEES & ADM COSTS	.			
JURY, WITNESS & INTERP FEES	.			
RECORD SEARCH FEES	.			
LAW ENFORCEMENT SERVICES	59,786,067			
BOOKING FEES	.			
INSTITUTIONAL CARE & SERVICES	22,688,400			
CITY & FEDERAL PRISONERS	.			
CIVIL PROCESS SERVICE	325,000			
HUMANE SERVICES	45,000			
ESTATE FEES	411,000			
RECORDING FEES	9,576,112			
RECORDING FEES-AB 1938	.			
RECORDING FEES-NOTARIES	.			
RECORDING FEES-FICTITIOUS BUS	.			
RECORD FEES-INVOLUNTARY LIENS	.			
RECORD FEES-OWNERSHIP CHANGE	.			
RECORD FEES-STATE TRIAL CTS	.			
RECORDING FEES-SB2 ADMIN COSTS	.			
VITAL RECORDS FEES	1,425,000			
VITAL RECORDS FEES-MARRIAGE	.			
VITAL RECORDS FEES-DEATH	.			
MARRIAGE CEREMONIES	.			
GUARDIANSHIP FEES	725,000			
ADOPTION FEES	51,600			
HEAL TH FEES & SERVICES	420,000			
ENVIRONMENTAL HLTH SVC FEES	19,318,744			
PATIENT FEES	13,483			
INSURANCE	251,183			
MEDI-CAL	189,766,421			
MEDICARE	243,092			
OTHER CHARGES FOR CURRENT SVCS	20,200,602			
OTHER CHARGES-COPY WORK	.			
OTHER CHARGES-HANDLING	.			
OTHER CHARGES-CERTIFICATION	.			
SUBTOTAL, CHARGES FOR	420,618,471			420,618,471

Table B-9b
County Budget Detail

FINANCING SOURCE ACCOUNT	2022-2023 ADOPTED BY BOARD OF SUPERVISORS	PROPERTY TAXES	REVS AVAIL FOR GEN'L PURPOSES	REVS NOT AVAIL FOR GEN'L PURPOSES
GENERAL FUNDS				
MISCELLANEOUS REVENUES				
SALE OF MEALS	148,864			
SALES OF GOODS & MATERIALS	268,000			
SALES-SERVICES	.			
DISCOUNTS	100,000			
CONTRIBUTIONS/DONATIONS	342,825			
GENERAL RELIEF REFUNDS	2,982,282			
INSURANCE PROCEEDS	.			
TOBACCO TAX SETTLEMENT	3,175,002			
UNCLAIMED MONEY & CASH OVERAGE	1,000,000			
INTEREST TRSFRD FR OTHER FUNDS	7,920,000			
OTHER REVENUE	98,656,503			
RETURNED CHECK FEES	.			
TOBACCO HEALTH CARE INITIATIVE	.			
SUBTOTAL, MISCELLANEOUS REVENUES	114,593,476	49%		114,593,476
TOTAL	3,415,735,870	615,102,971	1,249,598,703	2,166,137,167
OTHER FINANCING SOURCES - TRANSFE	42,357,213	49.2%	PROPERTY TAX AS % OF REVENUES AVAILABLE FOR GENERAL PURPOSES	
GRAND TOTAL	3,458,093,083	72.1%	if "MOTOR VEHICLE-ERAF" included as property tax	

Source: County of Alameda Detail of Additional Financing Sources by Fund and Account, Governmental Funds FY 2022-23, Schedule 6.

Table B-10a
County Unincorporated Services Expenditures FY2022-23
Castro Valley and Other Unincorporated Communities

Department	Amount (1)	Total Cost Per Resident (2)
Community Development Agency		
260305 Housing & Community Development	1,616,561	10.81
260400 Planning	8,745,657	58.50
260920 Successor Agency	3,233,657	21.63
260950 Neighborhood Preservation and Sustainability	<u>3,447,411</u>	<u>23.06</u>
Subtotal, CDA	17,043,286	114.00
County Library	11,977,619	80.11
Fire Department		
280101 Fire District - Zone 1	4,607,216	30.82
280111 Fire District - ALACO	<u>57,797,527</u>	<u>386.59</u>
Subtotal, Fire Department	62,404,743	417.41
Public Works Agency		
270100 Public Works Administration	1,785,270	0.00
270200 Building Inspection	3,775,000	25.25
270301 Countywide Clean Water Program	420,000	2.81
270311 Flood Control District, Zone 2	16,046,371	107.33
270400 Roads & Bridges	112,583,614	753.04
270501 Public Ways CSA R-1967-1	2,672,230	17.87
270511 Public Ways CSA R-1982-1	258,472	1.73
270521 Public Ways CSA R-1982-2	37,617	0.00
270531 Public Ways CSA PW-1994-1	1,774,806	0.00
270541 Public Ways CSA SL-1970-1	1,511,104	10.11
270551 Public Ways CSA B-1988-1	<u>4,329,396</u>	28.96
Subtotal, Public Works	145,193,880	971.16
Sheriff's Office		
290351 Animal Shelter	2,179,426	14.58
290371 Fish and Game	60,000	0.40
290601 Eden Township Substation	35,834,042	239.68
290611 Records and Warrants	3,236,261	21.65
290631 Youth and Family Services	7,708,607	51.56
290701 Police Protection CSA-PP-1991-1	<u>24,972,284</u>	167.03
Subtotal, Sheriff	73,990,620	494.90
TOTAL (MOE)	\$310,610,148	\$2,077.58
(less) Revenues (MOE)	(\$264,717,802)	
Net County Cost	\$45,892,346	

Notes:

(1) Adopted Budget Fiscal Year 2022-23, Alameda County Special Budgets, Unincorporated Services.

(2) Source: Cal. Dept. of Finance, E-1 149,506 Jan. 1, 2022

Table B-10b
County Unincorporated Services Revenues FY2022-23
Castro Valley and Other Unincorporated Communities

Revenue Item	Note	Amount (1)	Revenue per Resident (2)
Property Tax			
Total Property Tax		\$81,800,000	\$547.14
Sales Tax		na	
Hotel & Lodging Tax		1,019,884	\$6.82
Licenses & Permits		na	
Business Licenses		2,810,823	\$18.80
Fines, Forfeitures, and Penalties		na	
Revenue from Money and Property		na	
Revenue from Federal Agencies		na	
Revenue from Other Agencies		na	
Charges for Current Services	(3)	na	
Transfers In		na	
All Other Revenue		102,700,000	\$686.93
Utility Users Tax		12,587,095	\$84.19
Franchise		na	
Property Transfer Taxes		na	
TOTAL		\$200,917,802	\$1,343.88
Available Fund Balance		\$63,800,000	
TOTAL		\$264,717,802	

Notes:

(1) Final Budget Fiscal Year 2022-23, Alameda County Special Budgets, Unincorporated Services, pg. 329.

"na" indicates that detail is not provided in budget or is included in "All Other Revenue", Avail. Fund Balance, or in funding of Net County Cost.

(2) Cal. Dept. of Finance E-1 149,506 Jan. 1, 2022 unincorporated

(3) "Charges for Current Services" included in "All Other Revenue".

	2023
Community Development Agency	
260305 Housing & Community Development	
Appropriation	
Discretionary Services & Supplies	\$1,034,109
Fixed Assets	
Intra-Fund Transfer	
Non-Discretionary Services & Supplies	
Other Charges	\$142,258
Other Financing Uses	
Salaries & Employee Benefits	\$440,194
Appropriation Total	\$1,616,561
Revenue	
Available Fund Balance	
Other Revenues	\$1,616,561
Property Tax Revenues	
Revenue Total	\$1,616,561
260400 Planning	
Appropriation	
Discretionary Services & Supplies	\$3,392,836
Fixed Assets	
Intra-Fund Transfer	
Non-Discretionary Services & Supplies	
Other Charges	
Other Financing Uses	
Salaries & Employee Benefits	\$5,352,821
Appropriation Total	\$8,745,657
Revenue	
Available Fund Balance	
Other Revenues	\$1,187,781
Property Tax Revenues	\$2,066,333
Revenue Total	\$3,254,114
260920 Successor Agency	
Appropriation	
Discretionary Services & Supplies	\$1,675,758
Fixed Assets	
Intra-Fund Transfer	
Non-Discretionary Services & Supplies	
Other Charges	\$250,000
Other Financing Uses	
Salaries & Employee Benefits	\$1,307,899
Appropriation Total	\$3,233,657
Revenue	
Available Fund Balance	
Other Revenues	\$648,177
Property Tax Revenues	
Revenue Total	\$648,177

	2023
260950 Neighborhood Preservation and Sustainability	
Appropriation	
Discretionary Services & Supplies	\$3,139,577
Fixed Assets	
Intra-Fund Transfer	
Non-Discretionary Services & Supplies	
Other Charges	
Other Financing Uses	
Salaries & Employee Benefits	\$307,834
Appropriation Total	\$3,447,411
Revenue	
Available Fund Balance	
Other Revenues	\$3,447,411
Property Tax Revenues	
Revenue Total	\$3,447,411
CDA TOTAL	
Appropriation	
Discretionary Services & Supplies	\$9,242,280
Fixed Assets	\$-
Intra-Fund Transfer	\$-
Non-Discretionary Services & Supplies	\$-
Other Charges	\$392,258
Other Financing Uses	\$-
Salaries & Employee Benefits	\$7,408,748
Appropriation Total	\$17,043,286
Revenue	
Available Fund Balance	\$-
Other Revenues	\$6,899,930
Property Tax Revenues	\$2,066,333
Revenue Total	\$8,966,263
NET	\$8,077,023

	2023
County Library	
360100 County Library (Unincorporated Area only)	
Appropriation	
Discretionary Services & Supplies	\$5,603,437
Fixed Assets	\$150,000
Intra-Fund Transfer	\$ -
Non-Discretionary Services & Supplies	\$630,000
Other Charges	\$205,107
Other Financing Uses	\$ -
Salaries & Employee Benefits	\$5,389,075
Appropriation Total	\$11,977,619
Revenue	
Available Fund Balance	\$1,339,772
Other Revenues	\$910,218
Property Tax Revenues	\$9,727,629
Revenue Total	\$11,977,619

	2023
Fire Department	
280101 Fire District - Zone 1	
Appropriation	
Discretionary Services & Supplies	\$2,097,216
Fixed Assets	\$2,510,000
Intra-Fund Transfer	
Non-Discretionary Services & Supplies	
Other Charges	
Other Financing Uses	
Salaries & Employee Benefits	
Appropriation Total	\$4,607,216
Revenue	
Available Fund Balance	\$4,064,759
Other Revenues	\$72,500
Property Tax Revenues	\$469,957
Revenue Total	\$4,607,216
280111 Fire District - ALACO	
Appropriation	
Discretionary Services & Supplies	\$10,546,785
Fixed Assets	\$27,584
Intra-Fund Transfer	\$2,064,759
Non-Discretionary Services & Supplies	\$511,070
Other Charges	\$147,468
Other Financing Uses	
Salaries & Employee Benefits	\$44,499,861
Appropriation Total	\$57,797,527
Revenue	
Available Fund Balance	\$1,495,951
Other Revenues	\$10,801,166
Property Tax Revenues	\$45,500,410
Revenue Total	\$57,797,527
FIRE DEPARTMENT TOTAL	
Appropriation	
Discretionary Services & Supplies	\$12,644,001
Fixed Assets	\$2,537,584
Intra-Fund Transfer	\$2,064,759
Non-Discretionary Services & Supplies	\$511,070
Other Charges	\$147,468
Other Financing Uses	\$-
Salaries & Employee Benefits	\$44,499,861
Appropriation Total	\$62,404,743
Revenue	
Available Fund Balance	\$5,560,710
Other Revenues	\$10,873,666
Property Tax Revenues	\$45,970,367
Revenue Total	\$62,404,743
NET	\$-

	2023
Public Works Agency	
270100 Public Works Administration	
Appropriation	
Discretionary Services & Supplies	\$970,000
Fixed Assets	
Intra-Fund Transfer	
Non-Discretionary Services & Supplies	\$5,270
Other Charges	
Other Financing Uses	
Salaries & Employee Benefits	\$810,000
Appropriation Total	\$1,785,270
Revenue	
Available Fund Balance	
Other Revenues	\$310,320
Property Tax Revenues	
Revenue Total	\$310,320
270200 Building Inspection	
Appropriation	
Discretionary Services & Supplies	\$1,101,272
Fixed Assets	
Intra-Fund Transfer	
Non-Discretionary Services & Supplies	\$200,078
Other Charges	
Other Financing Uses	
Salaries & Employee Benefits	\$2,473,650
Appropriation Total	\$3,775,000
Revenue	
Available Fund Balance	
Other Revenues	\$3,775,000
Property Tax Revenues	
Revenue Total	\$3,775,000
270301 Countywide Clean Water Program	
Appropriation	
Discretionary Services & Supplies	\$1,070,020
Fixed Assets	
Intra-Fund Transfer	\$(936,363)
Non-Discretionary Services & Supplies	
Other Charges	
Other Financing Uses	
Salaries & Employee Benefits	\$286,343
Appropriation Total	\$420,000
Revenue	
Available Fund Balance	
Other Revenues	\$420,000
Property Tax Revenues	
Revenue Total	\$420,000

	2023
270311 Flood Control District, Zone 2	
Appropriation	
Discretionary Services & Supplies	\$13,332,924
Fixed Assets	
Intra-Fund Transfer	
Non-Discretionary Services & Supplies	\$14,135
Other Charges	\$100,000
Other Financing Uses	
Salaries & Employee Benefits	\$2,599,312
Appropriation Total	\$16,046,371
Revenue	
Available Fund Balance	\$8,549,397
Other Revenues	\$3,188,000
Property Tax Revenues	\$4,308,974
Revenue Total	\$16,046,371
270400 Roads & Bridges	
Appropriation	
Discretionary Services & Supplies	\$90,590,126
Fixed Assets	\$1,530,000
Intra-Fund Transfer	
Non-Discretionary Services & Supplies	\$1,282,776
Other Charges	\$1,306,671
Other Financing Uses	\$2,700,000
Salaries & Employee Benefits	\$15,174,041
Appropriation Total	\$112,583,614
Revenue	
Available Fund Balance	\$45,171,767
Other Revenues	\$67,411,847
Property Tax Revenues	
Revenue Total	\$112,583,614
270501 Public Ways CSA R-1967-1	
Appropriation	
Discretionary Services & Supplies	\$2,304,118
Fixed Assets	
Intra-Fund Transfer	
Non-Discretionary Services & Supplies	\$360
Other Charges	\$172,852
Other Financing Uses	
Salaries & Employee Benefits	\$194,900
Appropriation Total	\$2,672,230
Revenue	
Available Fund Balance	\$1,146,630
Other Revenues	\$1,471,300
Property Tax Revenues	\$54,300
Revenue Total	\$2,672,230

	2023
270511 Public Ways CSA R-1982-1	
Appropriation	
Discretionary Services & Supplies	\$247,803
Fixed Assets	
Intra-Fund Transfer	
Non-Discretionary Services & Supplies	
Other Charges	
Other Financing Uses	
Salaries & Employee Benefits	\$10,669
Appropriation Total	\$258,472
Revenue	
Available Fund Balance	\$200,772
Other Revenues	\$57,700
Property Tax Revenues	
Revenue Total	\$258,472
270521 Public Ways CSA R-1982-2	
Appropriation	
Discretionary Services & Supplies	\$35,483
Fixed Assets	
Intra-Fund Transfer	
Non-Discretionary Services & Supplies	
Other Charges	
Other Financing Uses	
Salaries & Employee Benefits	\$2,134
Appropriation Total	\$37,617
Revenue	
Available Fund Balance	\$32,017
Other Revenues	\$5,600
Property Tax Revenues	
Revenue Total	\$37,617
270531 Public Ways CSA PW-1994-1	
Appropriation	
Discretionary Services & Supplies	\$1,721,459
Fixed Assets	
Intra-Fund Transfer	
Non-Discretionary Services & Supplies	
Other Charges	
Other Financing Uses	
Salaries & Employee Benefits	\$53,347
Appropriation Total	\$1,774,806
Revenue	
Available Fund Balance	\$1,051,406
Other Revenues	\$723,400
Property Tax Revenues	
Revenue Total	\$1,774,806
270541 Public Ways CSA SL-1970-1	
Appropriation	
Discretionary Services & Supplies	\$1,234,785
Fixed Assets	
Intra-Fund Transfer	
Non-Discretionary Services & Supplies	
Other Charges	\$180,294
Other Financing Uses	
Salaries & Employee Benefits	\$96,025
Appropriation Total	\$1,511,104
Revenue	
Available Fund Balance	\$554,242
Other Revenues	\$951,062
Property Tax Revenues	\$5,800
Revenue Total	\$1,511,104
270551 Public Ways CSA B-1988-1	
Discretionary Services & Supplies	\$1,238,773
Fixed Assets	
Intra-Fund Transfer	
Non-Discretionary Services & Supplies	\$15,660
Other Charges	\$74,963
Other Financing Uses	
Salaries & Employee Benefits	\$3,000,000
Appropriation Total	\$4,329,396
Revenue	
Available Fund Balance	\$206,774
Other Revenues	\$4,122,622
Property Tax Revenues	
Revenue Total	\$4,329,396

	2023
PUBLIC WORKS TOTAL	
Appropriation	
Discretionary Services & Supplies	\$113,846,763
Fixed Assets	\$1,530,000
Intra-Fund Transfer	\$(936,363)
Non-Discretionary Services & Supplies	\$1,518,279
Other Charges	\$1,834,780
Other Financing Uses	\$2,700,000
Salaries & Employee Benefits	\$24,700,421
Appropriation Total	\$145,193,880
Revenue	
Available Fund Balance	\$56,913,005
Other Revenues	\$82,436,851
Property Tax Revenues	\$4,369,074
Revenue Total	\$143,718,930
NET	\$1,474,950

	2023
Sheriff's Office	
290351 Animal Shelter	
Appropriation	
Discretionary Services & Supplies	\$384,772
Fixed Assets	\$60,000
Intra-Fund Transfer	
Non-Discretionary Services & Supplies	\$372,107
Other Charges	
Other Financing Uses	
Salaries & Employee Benefits	\$1,362,547
Appropriation Total	\$2,179,426
Revenue	
Available Fund Balance	
Other Revenues	
Property Tax Revenues	\$325,192
Revenue Total	\$325,192
290371 Fish and Game	
Appropriation	
Discretionary Services & Supplies	\$60,000
Fixed Assets	
Intra-Fund Transfer	
Non-Discretionary Services & Supplies	
Other Charges	
Other Financing Uses	
Salaries & Employee Benefits	
Appropriation Total	\$60,000
Revenue	
Available Fund Balance	
Other Revenues	\$60,000
Property Tax Revenues	
Revenue Total	\$60,000
290601 Eden Township Substation	
Appropriation	
Discretionary Services & Supplies	\$5,236,296
Fixed Assets	
Intra-Fund Transfer	
Non-Discretionary Services & Supplies	\$9,095,593
Other Charges	
Other Financing Uses	
Salaries & Employee Benefits	\$21,502,153
Appropriation Total	\$35,834,042
Revenue	
Available Fund Balance	
Other Revenues	\$1,126,804
Property Tax Revenues	\$10,898,362
Revenue Total	\$12,025,166
290611 Records and Warrants	
Appropriation	
Discretionary Services & Supplies	\$425,629
Fixed Assets	
Intra-Fund Transfer	
Non-Discretionary Services & Supplies	\$312,770
Other Charges	
Other Financing Uses	
Salaries & Employee Benefits	\$2,497,862
Appropriation Total	\$3,236,261
Revenue	
Available Fund Balance	
Other Revenues	\$30,000
Property Tax Revenues	
Revenue Total	\$30,000
290631 Youth and Family Services	
Appropriation	
Discretionary Services & Supplies	\$1,120,022
Fixed Assets	
Intra-Fund Transfer	
Non-Discretionary Services & Supplies	\$483,019
Other Charges	
Other Financing Uses	
Salaries & Employee Benefits	\$6,105,566
Appropriation Total	\$7,708,607
Revenue	
Available Fund Balance	
Other Revenues	\$223,772
Property Tax Revenues	

	2023
Revenue Total	\$223,772
290701 Police Protection CSA-PP-1991-1	
Appropriation	
Discretionary Services & Supplies	\$129,000
Fixed Assets	
Intra-Fund Transfer	
Non-Discretionary Services & Supplies	
Other Charges	\$64,545
Other Financing Uses	
Salaries & Employee Benefits	\$24,778,739
Appropriation Total	\$24,972,284
Revenue	
Available Fund Balance	
Other Revenues	\$144,200
Property Tax Revenues	\$24,828,084
Revenue Total	\$24,972,284
SHERIFF TOTAL	
Appropriation	
Discretionary Services & Supplies	\$7,355,719
Fixed Assets	\$60,000
Intra-Fund Transfer	\$-
Non-Discretionary Services & Supplies	\$10,263,489
Other Charges	\$64,545
Other Financing Uses	\$-
Salaries & Employee Benefits	\$56,246,867
Appropriation Total	\$73,990,620
Revenue	
Available Fund Balance	\$-
Other Revenues	\$1,584,776
Property Tax Revenues	\$36,051,638
Revenue Total	\$37,636,414
NET	\$36,354,206

Table B-11a
City of San Leandro General Fund Expenditures FY2022-23

Department	Amount (1)	per Resident (2)	Per Person Served (3)
City Council	\$791,900	\$8.96	\$7.07
City Clerk	980,400	11.09	\$8.75
City Attorney	986,600	11.16	\$8.81
City Manager	2,107,600	23.84	\$18.82
Emergency Services	0	0.00	\$0.00
Human Resources	1,567,800	17.73	\$14.00
Finance	3,950,000	44.68	\$35.27
Non-Departmental (exc. pension bond refi) (5)	3,596,800	40.69	\$32.12
Non-Departmental (pension bond refi)	3,037,500	34.36	\$27.12
Police	44,771,400	506.44	\$399.78
Fire	26,992,000	305.33	\$241.02
Engineering & Transportation	4,291,900	48.55	\$38.32
Public Works Administration	1,506,500	17.04	\$13.45
Public Works (Other: Facilities, Open Space)	5,949,400	67.30	\$53.12
Recreation	7,851,000	88.81	\$70.10
Library	6,707,600	75.87	\$59.89
Community Development	6,989,700	79.07	\$62.41
Transfers Out	<u>13,739,500</u>	<u>155.42</u>	<u>\$122.68</u>
TOTAL	\$135,817,600	\$1,536.33	\$1,212.76

(1) General Fund Expenditures, FY2022-23 Proposed Budget, pg. 53-54

(2) Jan. 1, 2022 population (DOF) 88,404 household population

(3) Census OnTheMap 47,173 Total Jobs within City 2020

Persons Served 111,991 Residents plus 50% of jobs

(4) Departmental expenses include employee costs and internal service charges.

(5) Non-departmental includes \$3.2 mill. leased facilities and equipment.

Table B-11b
City of San Leandro General Fund Revenues FY2022-23

Revenue Item	Amount (1)	Revenue Per Resident (2)	Per Person Served (3)
Fines, Fees and Forfeitures	\$622,500	\$7.04	\$5.56
Interest & Property Income	2,639,300	\$29.85	\$23.57
Intergovernmental	805,000	\$9.11	\$7.19
Charges for Services	2,165,500	\$24.50	\$19.34
Other Revenues & Taxes	1,428,200	\$16.16	\$12.75
Interdepartmental	2,000,000	\$22.62	\$17.86
Franchise Fees	5,365,000	\$60.69	\$47.91
Property Taxes	27,876,400	\$315.33	\$248.92
Sales & Use Tax	51,326,000	\$580.58	\$458.31
Utility Users Tax	10,767,000	\$121.79	\$96.14
Licenses & Permits	3,877,500	\$43.86	\$34.62
Business License Tax	5,830,000	\$65.95	\$52.06
Real Property Transfer Tax (4)	9,270,000	\$104.86	\$82.77
Emergency Communication System (911)	<u>3,366,000</u>	<u>\$38.08</u>	<u>\$30.06</u>
TOTAL	\$127,338,400	\$1,440.41	\$1,137.05

(1) General Fund Revenues, FY2022-23 Proposed Budget, pg. 42-43

(2) Cal. Dept. of Finance E-1 88,404 Jan. 1, 2022

(3) Census OnTheMap 47,173 Total Jobs within City 2020

Persons Served 111,991 Residents plus 50% of jobs

(4) Assessed value of San Leandro \$15,310,106,647

Source: Alameda County Auditor-Controller, Annual Assessed Valuation, Report ID: TXA-404, Tax Roll Year: 2021-2022.

Real Property Transfer Tax as a % of assessed	0.061%
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Table B-11c
City of Hayward General Fund Expenditures FY2022-23
Castro Valley and Other Unincorporated Communities

Department	Amount (1)	Total Cost per Resident (2)	Per Person Served (3)
Mayor & Council	\$403,618	\$2.51	\$2.08
City Attorney	\$1,466,838	\$9.13	\$7.55
City Clerk	897,995	\$5.59	\$4.62
City Manager	6,315,035	\$39.32	\$32.52
Development Services	10,313,456	\$64.22	\$53.11
Finance	5,327,976	\$33.18	\$27.44
Fire	48,714,413	\$303.34	\$250.87
Human Resources	3,262,857	\$20.32	\$16.80
Library	7,068,327	\$44.01	\$36.40
Maintenance Services	6,167,728	\$38.41	\$31.76
Police	85,588,665	\$532.96	\$440.76
Public Works & Utilities	3,988,704	\$24.84	\$20.54
Transfers	14,303,000	\$89.06	\$73.66
Non-departmental (4)	<u>167,853</u>	<u>\$1.05</u>	<u>\$0.86</u>
TOTAL	\$193,986,465	\$1,207.95	\$998.98

Notes to Table B-11c

(1) General Fund Expenditures, FY2022-23 Proposed Budget, pg. 56

(2) Jan. 1, 2022 population (D) 160,591 household population

(3) Census OnTheMap 67,187 Total Jobs within City

Persons Served 194,185 Residents plus 50% of jobs

(4) Departmental expenses include employee costs and internal service charges.

Table B-11d
City of Hayward General Fund Revenues FY2022-23
Castro Valley and Other Unincorporated Communities

Revenue Item	Amount (1)	Total Revenue per Resident (2)	Per Person Served (3)
Property Tax (inc. VLF)	\$62,670,000	\$390.25	\$322.73
Sales & Use Tax	45,534,000	\$283.54	\$234.49
Utility Users Tax	18,000,000	\$112.09	\$92.70
Franchise Fee Tax	11,360,000	\$70.74	\$58.50
Real Property Transfer Tax	17,600,000	\$109.60	\$90.64
Other Taxes (inc. Hotel Tax)	7,581,000	\$47.21	\$39.04
Charges for Services	13,636,000	\$84.91	\$70.22
Inter-governmental	7,969,000	\$49.62	\$41.04
Fines & Forfeitures	2,385,000	\$14.85	\$12.28
Other Revenues	535,000	\$3.33	\$2.76
Interest & Rents	650,000	\$4.05	\$3.35
Transfers In	<u>11,221,000</u>	<u>\$69.87</u>	<u>\$57.79</u>
TOTAL	\$199,141,000	\$1,240.05	\$1,025.52

Notes to Table B-11d

(1) General Fund Revenues, FY2022-23 Proposed Budget, pg. 59-60

(2) Cal. Dept. of Finance E-1 160,591 Jan. 1, 2022

(3) Census OnTheMap 67,187 Total Jobs within City

Persons Served 194,185 Residents plus 50% of jobs

Table B-11e
City of Dublin General Fund Expenditures FY2022-23
Castro Valley and Other Unincorporated Communities

Department	Amount (1)	Total Cost per Resident (2)	Per Person Served (3)
Salaries & Wages	\$13,249,383	\$181.67	\$156.38
Benefits	\$5,488,704	\$75.26	\$64.78
Services & Supplies	5,178,309	\$71.00	\$61.12
Internal Service Fund Charges	4,932,571	\$67.63	\$58.22
Utilities	3,485,435	\$47.79	\$41.14
Contracted Services	59,695,219	\$818.51	\$704.58
Capital Outlay	432,737	\$5.93	\$5.11
Debt Service Payment	1,333,050	\$18.28	\$15.73
Contingency & Miscellaneous	<u>223,440</u>	<u>\$3.06</u>	<u>\$2.64</u>
TOTAL	\$94,018,848	\$1,289.13	\$1,109.71
Other			
Police (exc. liability insurance provided by County)	\$27,883,673	\$382.32	\$329.11
Includes sheriff contract and city staff/support services	See City of Dublin FY2022-23 Budget, pg. G-52; does not include internal charges		
Vehicle Replacement (internal services transfers)			

Notes to Table B-11e

(1) General Fund Expenditures, FY2022-23 Proposed Budget, pg. F-1
(2) Jan. 1, 2022 population (DOF) 72,932 household population
(3) Census OnTheMap 23,584 Total Jobs within City 2020
Persons Served 84,724 Residents plus 50% of jobs

Table B-11f
City of Dublin General Fund Revenues FY2022-23
Castro Valley and Other Unincorporated Communities

Revenue Item	Amount	Revenue Per Resident (2)	Per Person Served (3)
Property Tax	\$55,163,000	\$756.36	\$651.09
Sales Tax	\$26,400,000	\$361.98	\$311.60
Sales Tax Reimbursements	-405,555	-\$5.56	-\$4.79
Development Revenue	7,702,334	\$105.61	\$90.91
Transient Occupancy Tax	1,400,000	\$19.20	\$16.52
Other Taxes	6,560,000	\$89.95	\$77.43
Licenses & Permits	351,373	\$4.82	\$4.15
Fines & Penalties	85,000	\$1.17	\$1.00
Interest Earnings	1,510,000	\$20.70	\$17.82
Rentals & Leases	1,477,330	\$20.26	\$17.44
Intergovernmental	290,000	\$3.98	\$3.42
Charges for Services	6,496,124	\$89.07	\$76.67
Other Revenue	<u>1,680,156</u>	<u>\$23.04</u>	<u>\$19.83</u>
TOTAL	\$108,709,762	\$1,490.56	\$1,283.10

Notes to Table B-11f

(1) General Fund Revenues, FY2022-23 Proposed Budget, pg. F-1
(2) Cal. Dept. of Finance E-1 72,932 Jan. 1, 2022
(3) Census OnTheMap 23,584 Total Jobs within City 2020
Persons Served 84,724 Residents plus 50% of jobs

Table B-11g
City of San Ramon General Fund Expenditures FY2022-23
Castro Valley and Other Unincorporated Communities

Department	Amount (1)	Total Cost per Resident (2)	Per Person Served (3)
General Government	\$3,255,182	\$119.49	\$68.34
Administrative Services	5,581,725	\$204.89	\$117.18
Community Development	4,578,615	\$168.07	\$96.12
Police Services	14,922,602	\$547.78	\$313.29
Public Works	16,176,438	\$593.81	\$339.61
Parks & Community Services	8,460,650	\$310.57	\$177.63
Non-Departmental	50,000	<u>\$1.84</u>	<u>\$1.05</u>
TOTAL	\$53,025,212	\$1,946.45	\$1,113.23

Notes to Table B-11g

(1) General Fund Expenditures, FY2022-23 Proposed Budget, pg. 55
(2) Jan. 1, 2022 population (DOF) 27,242 household population
(3) Census OnTheMap 40,780 Total Jobs within City 2020
Persons Served 47,632 Residents plus 50% of jobs

Table B-11h
City of San Ramon General Fund Revenues FY2022-23
Castro Valley and Other Unincorporated Communities

Revenue Item	Amount (1)	Revenue Per Resident (2)	Per Person Served (3)
Property Tax	\$24,376,859	\$894.83	\$511.77
Sales Tax	11,298,342	\$414.74	\$237.20
Property Transfer Tax	1,054,696	\$38.72	\$22.14
Transient Occupancy Tax (TOT)	2,317,261	\$85.06	\$48.65
Franchise Fees	5,737,096	\$210.60	\$120.45
Licenses & Permits*	2,748,250	\$100.88	\$57.70
Charges for Services	6,251,004	\$229.46	\$131.24
Fines & Forfeitures*	289,000	\$10.61	\$6.07
Investment Income*	105,000	\$3.85	\$2.20
Intergovernmental	498,484	\$18.30	\$10.47
Miscellaneous Revenue*	3,176,466	\$116.60	\$66.69
Transfers In	<u>4,781,633</u>	<u>\$175.52</u>	<u>\$100.39</u>
TOTAL	\$62,634,091	\$2,007.05	\$1,314.96

Notes to Table B-11h

(1) General Fund Revenues, FY2022-23 Proposed Budget, pg. 54
(2) Cal. Dept. of Finance E-1 27,242 Jan. 1, 2022
(3) Census OnTheMap 40,780 Total Jobs within City 2020
Persons Served 47,632 Residents plus 50% of jobs

Table B-11i
City of Oakley (Contra Costa County) General Fund Expenditures FY2022-23
Castro Valley and Other Unincorporated Communities

Department	Amount (1)	Total Cost per Resident (2)	Per Person Served (3)
Animal Control	\$341,874	\$7.68	\$7.32
City Council	125,732	\$2.82	\$2.69
City Clerk	516,486	\$11.60	\$11.06
City Attorney	458,279	\$10.29	\$9.81
City Manager	747,831	\$16.79	\$16.02
Community Outreach	0	\$0.00	\$0.00
Finance	975,488	\$21.90	\$20.89
Human Resources	707,995	\$15.89	\$15.16
Building Maintenance	554,278	\$12.44	\$11.87
Information Technology	342,906	\$7.70	\$7.34
Economic Development	270,735	\$6.08	\$5.80
Building Permit	1,098,996	\$24.67	\$23.54
Code Enforcement	383,794	\$8.62	\$8.22
Police	13,706,480	\$307.71	\$293.54
Planning	1,033,744	\$23.21	\$22.14
Engineering	2,158,407	\$48.46	\$46.22
Public Works Maintenance	749,151	\$16.82	\$16.04
Recreation	1,004,934	\$22.56	\$21.52
Parks	1,030,664	\$23.14	\$22.07
Transfers Out	<u>8,080,000</u>	<u>\$181.40</u>	<u>\$173.04</u>
TOTAL (4)	\$34,287,774	\$769.77	\$734.32

Notes to Table B-11i

- (1) General Fund Expenditures, FY2022-23 Proposed Budget, pg. 52.
(2) Jan. 1, 2022 population (DOF) 44,543 household population (area: 16.17 sq.miles, Wikipedia)
(3) Census OnTheMap 4,301 Total Jobs within City 2020
Persons Served 46,694 Residents plus 50% of jobs
(4) Non-departmental \$2,812,534 allocated to various departments; includes "costs better managed on a citywide basis" such as office supplies, utilities, storage space rentals, copier costs, insurance, web page maintenance costs, telephone services and transfers to the City's internal service funds.

Table B-11j
City of Oakley (Contra Costa County) General Fund Revenues FY2022-23
Castro Valley and Other Unincorporated Communities

Revenue Item	Amount	(1) Revenue Per Resident (2)	Per Person Served (3)
Other Revenue	\$397,900	\$8.93	\$8.52
Intergovernmental Revenues	412,600	\$9.26	\$8.84
Other Taxes	(5)		
Transient Occupancy Tax	235,000	\$5.28	\$5.03
Interfund Charges for Services	10,638,108 (4)	\$238.83	\$227.83
Developer Fees	3,177,500	\$71.34	\$68.05
Property Taxes	4,350,000	\$97.66	\$93.16
Property Tax in lieu of VLF	4,099,000	\$92.02	\$87.79
Sales & Use Tax	2,800,000	\$62.86	\$59.97
Franchise Fees	2,162,000	\$48.54	\$46.30
Business Licenses	155,000	\$3.48	\$3.32
Real Property Transfer Tax	400,000	\$8.98	\$8.57
Other Financing Sources	<u>300,000</u>	<u>\$6.74</u>	<u>\$6.42</u>
TOTAL	\$29,127,108 (5)	\$653.91	\$623.79

Notes to Table B-11j

(1) Major Revenue Sources, FY2022-23 Proposed Budget, pg. 52, 54 et seq.

(2) Cal. Dept. of Finance E-1 44,543 Jan. 1, 2022

(3) Census OnTheMap 4,301 Total Jobs within City 2020

Persons Served 46,694 Residents plus 50% of jobs

(4) Fiscal Year 2022-2023, estimated Interfund Charges total approximately \$7.4 million for Police Services, \$1.3 million for Engineering Services, \$1.0 million for Parks Maintenance Services, \$404,000 for Public Works Maintenance, \$350,000 for Contractors, and \$163,000 in total for Legal, Planning and Other Services.

(5) Budget (pg. 60) indicates "Other" inc. Bus. Licenses but they are also shown separately on pg. 52. Therefore the table above, which breaks out "Other" is \$155,000 below the Budget total (pg. 52).

Table B-11k

City of Citrus Heights (Sacramento County) General Fund Expenditures FY2022-23
Castro Valley and Other Unincorporated Communities

Department	Amount (1)	Total Cost per Resident (2)	Per Person Served (3)
City Council	\$114,118	\$1.32	\$1.21
City Manager	708,008	\$8.22	\$7.48
City Attorney	318,270	\$3.69	\$3.36
City Clerk	293,564	\$3.41	\$3.10
Elections	51,000	\$0.59	\$0.54
Economic Development	559,463	\$6.49	\$5.91
History and Arts	20,000	\$0.23	\$0.21
Human Resources	716,670	\$8.32	\$7.57
Information Technology	1,097,371	\$12.74	\$11.59
Risk Management	2,460,950	\$28.57	\$25.99
Finance	973,239	\$11.30	\$10.28
Non-Departmental	2,766,908	\$32.12	\$29.22
Police Operations	22,182,196	\$257.48	\$234.26
Animal Control	771,165	\$8.95	\$8.14
Engineering	488,912	\$5.67	\$5.16
Facility Management	741,149	\$8.60	\$7.83
Fleet Management	174,458		
Community Events	239,031	\$2.77	\$2.52
Community Center - Operations	685,427	\$7.96	\$7.24
Sylvan Community Center	23,152	\$0.27	\$0.24
Sayonara Community Center	19,656	\$0.23	\$0.21
Housing	86,420	\$1.00	\$0.91
Planning	651,869	\$7.57	\$6.88
Building Inspection	979,664	\$11.37	\$10.35
Planning Commission	17,186	\$0.20	\$0.18
Transfers Out	1,197,000	\$13.89	\$12.64
TOTAL	\$38,336,846	\$442.97	\$403.02
<i>Notes to Table B-11k</i>	38,366,846	30,000	

(1) General Fund Expenditures, FY2022-23 Amended Budget, pg. 20.

(2) Jan. 1, 2022 population (DOF) 86,152

(3) Census OnTheMap 17,079 Total Jobs within City 2020
 Persons Served 94,692 Residents plus 50% of jobs

Table B-11I**City of Citrus Heights (Sacramento County) General Fund Revenues FY2022-23
Castro Valley and Other Unincorporated Communities**

Revenue Item	Amount	Revenue (1) Per Resident (2)	Per Person Served (3)
Property Tax	\$6,445,000	\$74.81	\$68.06
Sales Tax	13,800,000	\$160.18	\$145.74
Utility User Tax	2,850,000		
Franchise Fees	1,245,000	\$14.45	\$13.15
Other Tax Revenue	388,000	\$4.50	\$4.10
Business License	300,950	\$3.49	\$3.18
Licenses and Permits	1,532,950	\$17.79	\$16.19
Motor Vehicle In Lieu	9,623,877	\$111.71	\$101.63
Use of Money	50,000	\$0.58	\$0.53
Fines & Forfeitures	1,002,602	\$11.64	\$10.59
Charges for Services	1,132,459	\$13.14	\$11.96
Other Revenues	4,820,486	\$55.95	\$50.91
		<u>\$0.00</u>	<u>\$0.00</u>
TOTAL	\$43,191,324	\$501.34	\$426.03

Notes to Table B-11I

(1) Major Revenue Sources, FY2022-23 Amended Budget, pg. 20

(2) Cal. Dept. of Finance E-1 86,152 Jan. 1, 2022

(3) Census OnTheMap 17,079 Total Jobs within City 2020
Persons Served 94,692 Residents plus 50% of jobs