

The Economics of Land Use



Draft Report

Mossdale Tract Enhanced Infrastructure Financing District— Infrastructure Financing Plan

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San Joaquin Area Flood Control Agency

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1. Introduction

Mossdale Tract Enhanced Infrastructure Financing District

Project Overview

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

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

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

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

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

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

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

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

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

Enhanced Infrastructure Financing District Formation and Public Financing Authority

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

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

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

Infrastructure Financing Plan

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

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

² California Government Code Section 53398.51.1 (1).

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

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

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

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

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

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

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

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

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

boundaries of the Mossdale Tract Area EIFD in the fiscal year before the formation of the Mossdale Tract Area EIFD. **The Cities of Lathrop, Manteca, and Stockton and the County (the ATEs) will allocate tax increment revenues to the Mossdale Tract Area EIFD. No other taxing entities will be impacted by the formation of the Mossdale Tract Area EIFD. Accordingly, this IFP includes an analysis of the fiscal impacts of the Mossdale Tract Area EIFD on all ATEs (as defined in this document as the Cities of Lathrop, Manteca, and Stockton and the County). The fiscal impact analyses are provided as Attachments F through I of this IFP for each respective ATE.** *The net fiscal impact analysis results described below and shown in **Table 1-2**, are based on the assumption that the percentage of property tax increment generated by properties in the Mossdale Tract Area EIFD allocated to the Mossdale Tract Area EIFD based on the Initial Base Rates (including County Additional EIFD Contribution) ranging from 1 percent to 47 percent in the Initial Years (ending in the fiscal year ending 2029) and adjusting to the Maximum Tax Allocation Rate (20 percent) in the fiscal year ending 2030.*³

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

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

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

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

5. A plan for replacing dwelling units that are proposed to be removed or destroyed in the course of public works construction in the area of the district or private development in the area of the district that is subject to a written agreement with the district or that is financed in whole or in part by the district. **It is unknown if any dwelling units will be removed as a result of any project identified in this IFP. However, if the relocation of any dwelling units is deemed to be required in the future for a project financed by the district, the PFA will develop a plan that complies with the requirements of Government Code Section 53398.56 and other applicable requirements.**
6. The goals the district proposes to achieve for each project to be financed by the district. **The district's goals for each project to be financed by the Mossdale Tract Area EIFD are addressed in Chapter 2 of this IFP.**

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2. Mossdale Tract Area EIFD Overview and Description of Facilities

Description of Mossdale Tract Area EIFD

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

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

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

Anticipated Future Development in EIFD

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

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

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

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

San Joaquin
County

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

County LU

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

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

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

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

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

City of Lathrop

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

City of Manteca

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

City of Stockton

There are approximately 472.3 acres in the existing City of Stockton city limits, with an additional 187.12 acres anticipated to annex into the City of Stockton. Approximately 1,075 housing units and 4.8 million nonresidential building square feet are anticipated to develop in the City of Stockton and an additional 2.4 million nonresidential building square feet are anticipated to develop in the City of Stockton's annexation areas, for a total of 1,075 housing units and 7.2 million nonresidential building square feet developing in the portion of the City of Stockton included in the Mossdale Tract Area EIFD.

Table 2-4 shows the assumed development in the City of Stockton by phase over the approximate 40-year period. The detailed maps in **Attachment A** show the portion of the City of Stockton to be included in the EIFD.

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

City of
Lathrop

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

Lathrop LU

Source: City of Lathrop; LWA; EPS.

- [1] This analysis assumes the EIFD will be formed in FY 2022-23 (Base Year) with the first year of revenue accruing to the district in FY 2023-24. Secured and unsecured tax rolls for a fiscal year are based on taxable assessed values with a lien date of the prior January 1. Thus, the initial phase of this analysis includes estimated development occurring in July-December 2022 (50% of development estimated in calendar year 2022) and development occurring in full calendar years for the remainder of the phase (2023-2025). Subsequent phases include 5-year development periods for development occurring from 2026 through 2040 and 10-year development periods from 2041 through 2060.
- [2] Development projections were provided by LWA and are based on land use data provided by the City as of February, 2020. Includes development projections in Central Lathrop, Mossdale Landing, South Lathrop, Lathrop Gateway, Crossroads, Historic/East Lathrop, and Sharpe Depot.
- [3] Includes development projections in the South Lathrop Specific Plan.
- [4] For the purpose of this analysis, low density residential is considered to be owner-occupied and high density residential is assumed to be renter-occupied.
- [5] Nonresidential commercial land use projections provided by the City reflect a general commercial land use designation. This analysis assumes general commercial will comprise both retail and office land uses. EPS determined a preliminary estimated allocation of retail and office space based on the existing proportion of retail and office space in the City, the City's current General Plan, and the proposed land use plans of anticipated development projects within the EIFD boundary.

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

City of
 Manteca

Land Use	Cumulative Dwelling Units/Square Footage											
	2025 [1]		2030		2035		2040		2050		Buildout (2060)	
	Dwelling Units	Building Sq. Ft.	Dwelling Units	Building Sq. Ft.	Dwelling Units	Building Sq. Ft.	Dwelling Units	Building Sq. Ft.	Dwelling Units	Building Sq. Ft.	Dwelling Units	Building Sq. Ft.
Development Projections in Current City Limits [2]												
Residential Land Uses [4]												
Low Density Residential	1,057	-	2,180	-	3,171	-	3,559	-	3,559	-	3,559	-
High Density Residential	469	-	738	-	738	-	738	-	738	-	738	-
Subtotal Residential	1,526	-	2,918	-	3,909	-	4,297	-	4,297	-	4,297	-
Nonresidential Land Uses												
Retail Commercial [5]	-	622,825	-	1,704,068	-	2,777,102	-	3,119,274	-	3,519,274	-	3,715,722
Office Commercial [5]	-	155,706	-	426,017	-	694,276	-	779,819	-	879,819	-	928,931
Industrial	-	3,625,609	-	3,998,189	-	4,185,741	-	4,185,741	-	4,185,741	-	4,185,741
Subtotal Nonresidential	-	4,404,141	-	6,128,274	-	7,657,119	-	8,084,834	-	8,584,834	-	8,830,394
Total All Land Uses	1,526	4,404,141	2,918	6,128,274	3,909	7,657,119	4,297	8,084,834	4,297	8,584,834	4,297	8,830,394
Development Projections in Annexation Areas [3]												
Residential Land Uses [4]												
Low Density Residential	276	-	691	-	860	-	860	-	860	-	860	-
Subtotal Residential	276	-	691	-	860	-	860	-	860	-	860	-
Nonresidential Land Uses												
Retail Commercial [5]	-	-	-	-	-	229,500	-	382,500	-	382,500	-	382,500
Industrial	-	-	-	-	-	1,131,402	-	1,885,670	-	1,885,670	-	1,885,670
Subtotal Nonresidential	-	-	-	-	-	1,360,902	-	2,268,170	-	2,268,170	-	2,268,170
Total All Land Uses	276	-	691	-	860	1,360,902	860	2,268,170	860	2,268,170	860	2,268,170
Total City of Manteca Development Projections												
Residential Land Uses [4]												
Low Density Residential	1,333	-	2,871	-	4,031	-	4,419	-	4,419	-	4,419	-
High Density Residential	469	-	738	-	738	-	738	-	738	-	738	-
Subtotal Residential	1,802	-	3,609	-	4,769	-	5,157	-	5,157	-	5,157	-
Nonresidential Land Uses												
Retail Commercial [5]	-	622,825	-	1,704,068	-	3,006,602	-	3,501,774	-	3,901,774	-	4,098,222
Office Commercial [5]	-	155,706	-	426,017	-	694,276	-	779,819	-	879,819	-	928,931
Industrial	-	3,625,609	-	3,998,189	-	5,317,143	-	6,071,411	-	6,071,411	-	6,071,411
Subtotal Nonresidential	-	4,404,141	-	6,128,274	-	9,018,021	-	10,353,004	-	10,853,004	-	11,098,564
Total All Land Uses	1,802	4,404,141	3,609	6,128,274	4,769	9,018,021	5,157	10,353,004	5,157	10,853,004	5,157	11,098,564

lu manteca

Source: City of Manteca; LWA; EPS.

- [1] This analysis assumes the EIFD will be formed in FY 2022-23 (Base Year) with the first year of revenue accruing to the district in FY 2023-24. Secured and unsecured tax rolls for a fiscal year are based on taxable assessed values with a lien date of the prior January 1. Thus, the initial phase of this analysis includes estimated development occurring in July-December 2022 (50% of development estimated in calendar year 2022) and development occurring in full calendar years for the remainder of the phase (2023-2025). Subsequent phases include 5-year development periods for development occurring from 2026 through 2040 and 10-year development periods from 2041 through 2060.
- [2] Development projections were provided by LWA and are based on land use data provided by the City as of February, 2020. Includes development projections in railroad Industrial Area, Center Point South, Telles and Willson, Villa Ticino West, Yosemite Greens, Kiper, Alma Apartments, Yosemite/Fishback, Family Entertainment Zone, Embarcadero, Airport/Daniels, Highway 120, Oakwood Trails, Denali, Sundance, The Trails of Manteca, Cerri, Terra Ranch, Wackerly, Lewis Estates, and Oleander.
- [3] Includes development projections in the Manteca Annexation Area, and Oakwood Shores.
- [4] For the purpose of this analysis, low density residential is considered to be owner-occupied and high density residential is assumed to be renter-occupied.
- [5] Nonresidential commercial land use projections provided by the City reflect a general commercial land use designation. This analysis assumes general commercial will comprise both retail and office land uses. EPS determined a preliminary estimated allocation of retail and office space based on the existing proportion of retail and office space in the City, the City's current General Plan, and the proposed land use plans of anticipated development projects within the EIFD boundary.

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

City of
Stockton

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

Stockton LU

Source: City of Stockton; LWA; EPS.

- [1] This analysis assumes the EIFD will be formed in FY 2022-23 (Base Year) with the first year of revenue accruing to the district in FY 2023-24. Secured and unsecured tax rolls for a fiscal year are based on taxable assessed values with a lien date of the prior January 1. Thus, the initial phase of this analysis includes estimated development occurring in July-December 2022 (50% of development estimated in calendar year 2022) and development occurring in full calendar years for the remainder of the phase (2023-2025). Subsequent phases include 5-year development periods for development occurring from 2026 through 2040 and 10-year development periods from 2041 through 2060.
- [2] Development projections were provided by LWA and are based on land use data provided by the City as of February, 2020. Includes development projections in Weston Ranch and the South Airport Area.
- [3] Includes development projections in the future Stockton Annexation Area.
- [4] For the purpose of this analysis, low density residential is considered to be owner-occupied and high density residential is assumed to be renter-occupied.
- [5] Nonresidential commercial land use projections provided by the City reflect a general commercial land use designation. This analysis assumes general commercial will comprise both retail and office land uses. EPS determined a preliminary estimated allocation of retail and office space based on the existing proportion of retail and office space in the City, the City's current General Plan, and the proposed land use plans of anticipated development projects within the EIFD boundary.

EIFD-Financed Facilities

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

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

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

Description and Estimated Cost of EIFD Facilities

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

Flood Improvement Facilities

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

Incidental Expenses

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

EIFD-Funded Facilities

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

Facilities to Be Provided by the Private Sector

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

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

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

Facilities Provided Jointly by Private Sector and Governmental Entities

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

Goals and Communitywide Benefits of EIFD-Funded Facilities

Policy Goals

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

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

Community Benefits

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

Consistency with General Plans

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

Regional Significance

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

3. Financing Section

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

Allocation of Revenues to EIFD

Contingent Nature of Annual Allocation of Tax Revenues by ATEs

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

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

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

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

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

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

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

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

Maximum Portion of Incremental Tax Revenue Committed to EIFD

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

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

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

Table 3-1. EIFD Contribution Rates by Scenario

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

Tax Revenue Projections

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

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

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

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

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

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

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

EIFD Rev

Source: EPS.

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

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

EIFD Rev Var

Source: EPS.

Figure 3-1

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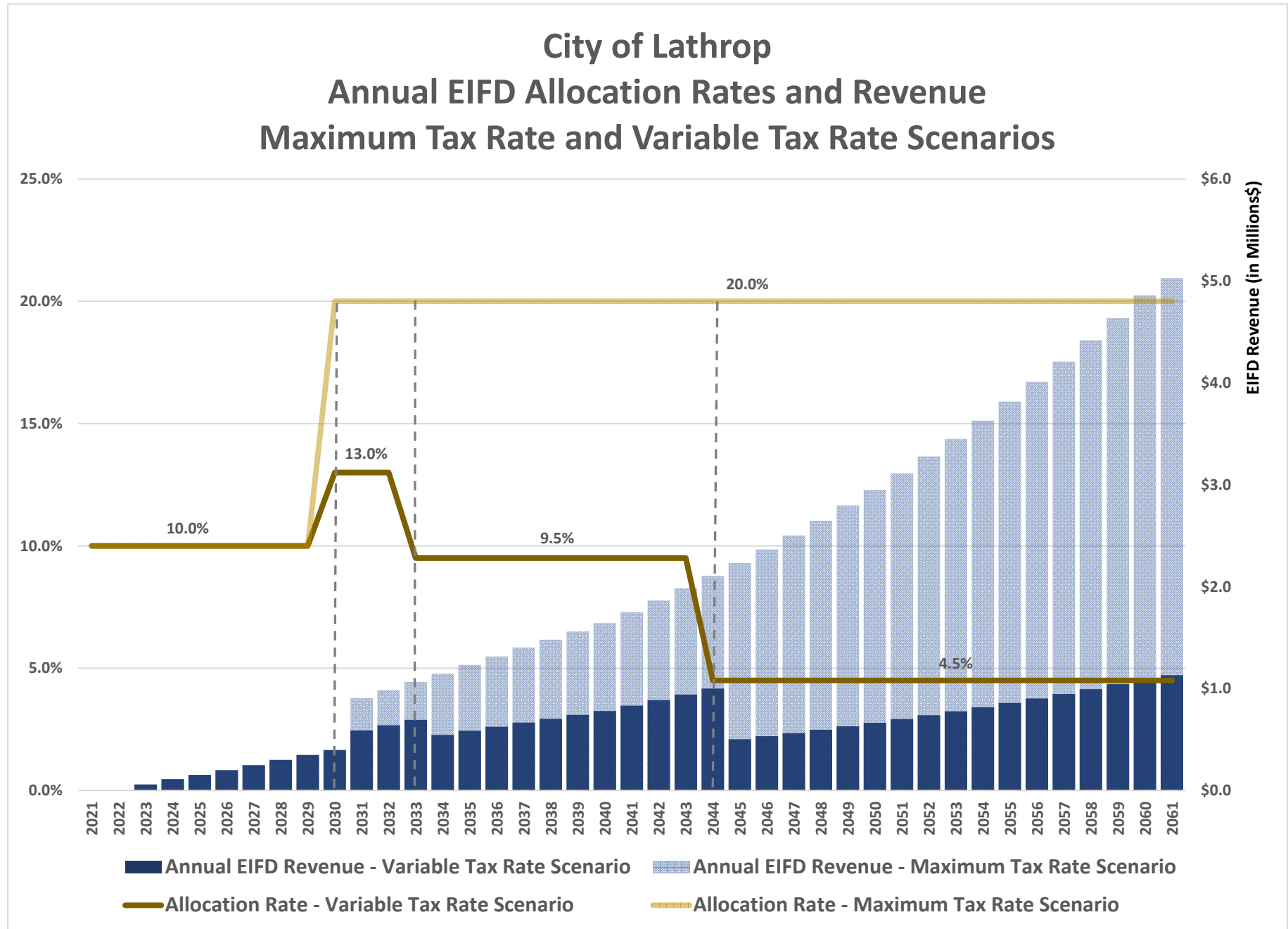


Figure 3-2

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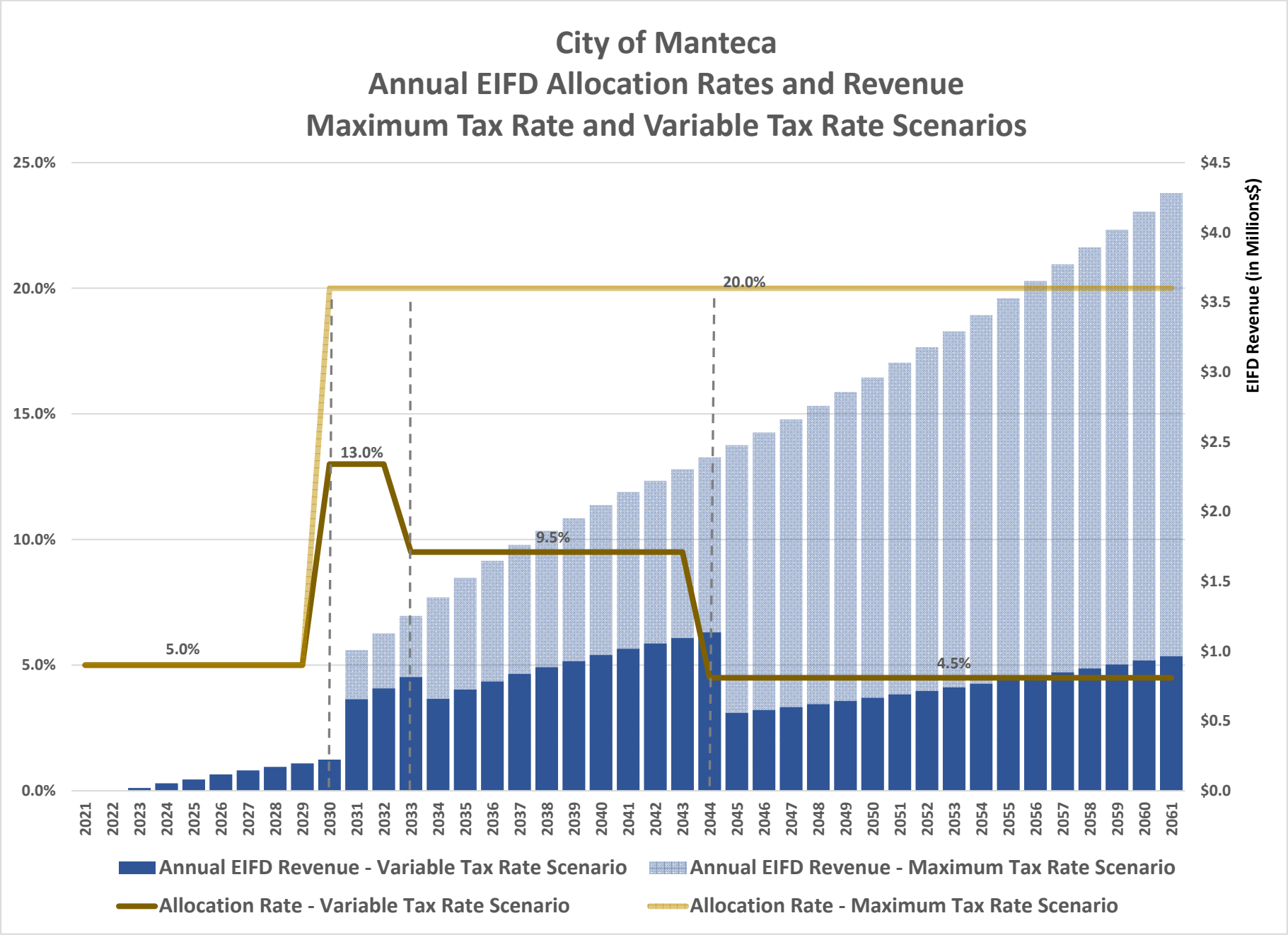


Figure 3-3

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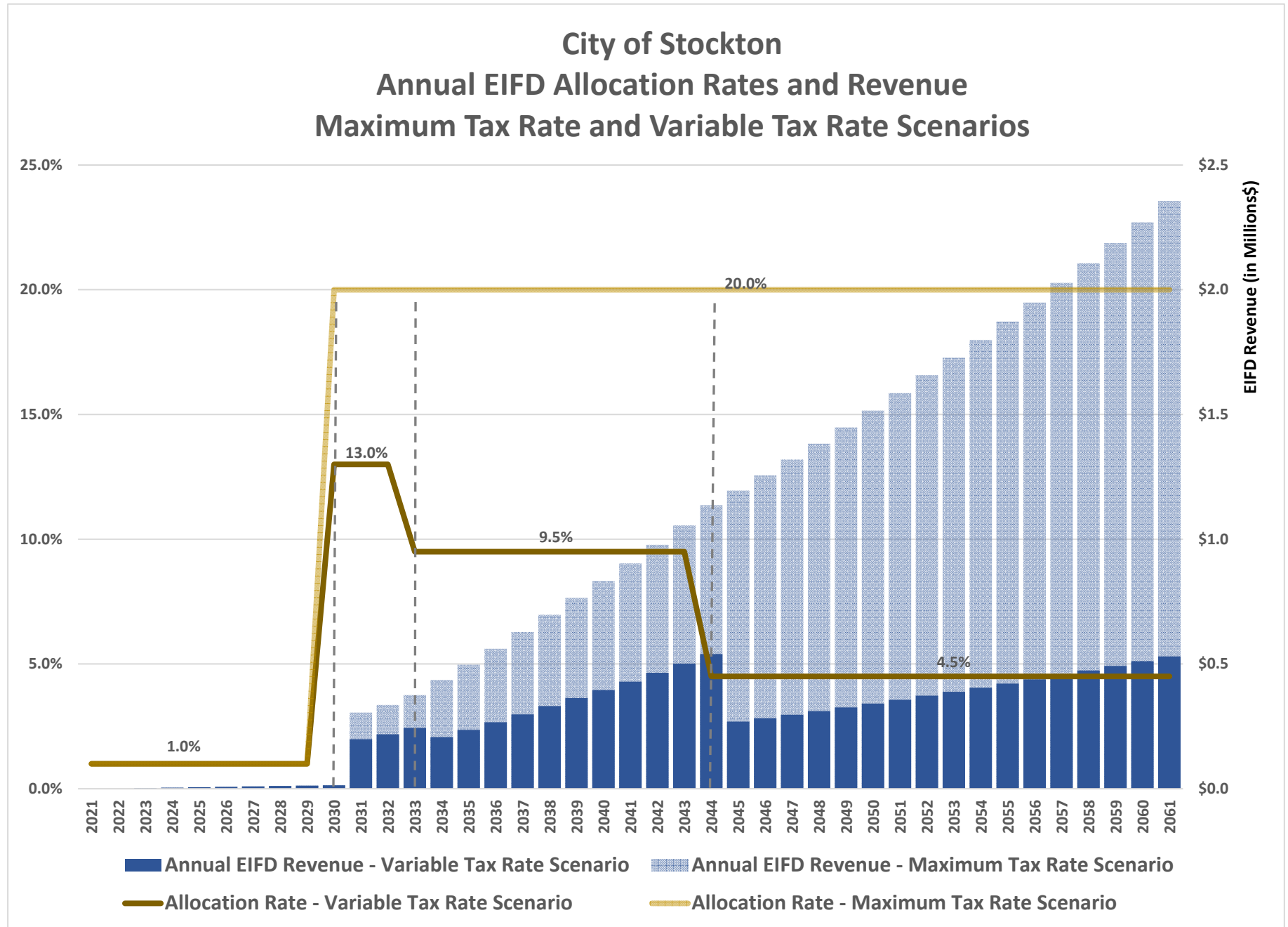
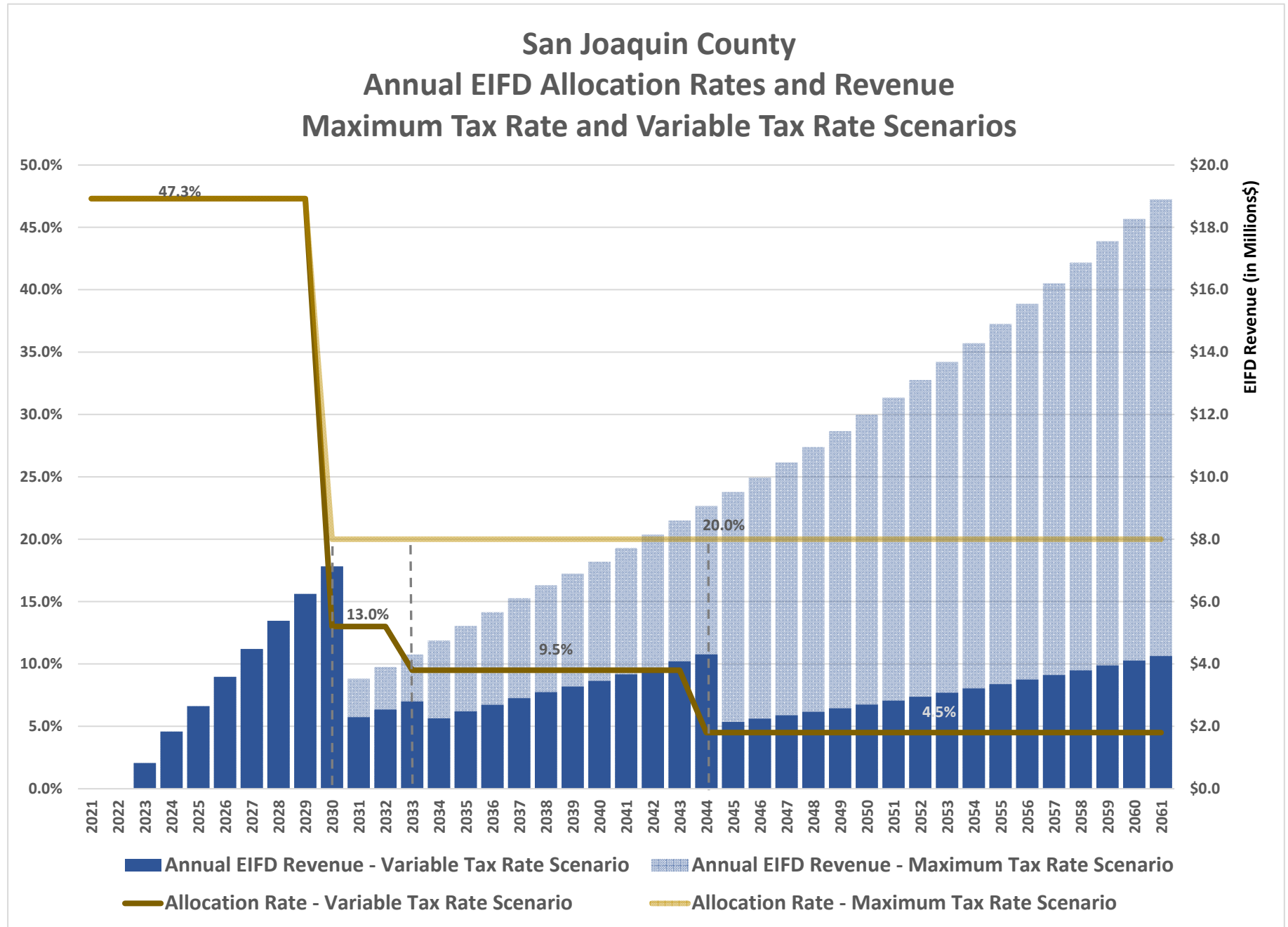


Figure 3-4



Financing Plan

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

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

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

Limit on Total Taxes Allocated to the EIFD

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

EIFD Termination Date

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

Fiscal Impact Analyses by ATE

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

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

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

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

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

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

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

City of Lathrop

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

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

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

City of
Lathrop

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

Fiscal Lathrop

Source: EPS.

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

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

City of Manteca

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

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

City of Stockton

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

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

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

City of
Manteca

Item	Estimated Annual Revenues/Expenditures (Rounded)					
	2025 [1]	2030	2035	2040	2050	Buildout (2060)
Annual Fiscal Impact						
Prior to EIFD Allocation						
Annual General Fund Revenues	\$4,922,000	\$10,196,000	\$15,653,000	\$17,714,000	\$18,846,000	\$19,403,000
Annual General Fund Expenditures	\$5,884,000	\$8,951,000	\$12,428,000	\$13,793,000	\$14,069,000	\$14,204,000
Net General Fund Surplus/(Deficit)	(\$962,000)	\$1,245,000	\$3,225,000	\$3,921,000	\$4,777,000	\$5,199,000
Net of EIFD Allocation - Maximum Tax Rate						
EIFD Contribution [2]	(\$88,900)	(\$666,300)	(\$943,000)	(\$1,044,100)	(\$1,079,900)	(\$1,097,400)
Net General Fund Surplus/(Deficit)	(\$1,050,900)	\$578,700	\$2,282,000	\$2,876,900	\$3,697,100	\$4,101,600
Net of EIFD Allocation - Variable Tax Rate						
EIFD Contribution [2]	(\$88,900)	(\$433,100)	(\$447,900)	(\$496,000)	(\$243,000)	(\$246,900)
Net General Fund Surplus/(Deficit)	(\$1,050,900)	\$811,900	\$2,777,100	\$3,425,000	\$4,534,000	\$4,952,100

fiscal manteca

Source: EPS.

- [1] This analysis assumes the EIFD will be formed in FY 2022-23 (Base Year) with the first year of revenue accruing to the district in FY 2023-24. Secured and unsecured tax rolls for a fiscal year are based on taxable assessed values with a lien date of the prior January 1. Thus, the initial phase of this analysis includes estimated development occurring in July-December 2022 (50% of development estimated in calendar year 2022) and development occurring in full calendar years for the remainder of the phase (2023-2025). Subsequent phases include 5-year development periods for development occurring from 2026 through 2040 and 10-year development periods from 2041 through 2060.
- [2] EIFD Contribution represents the portion of City property tax revenues diverted to the EIFD. Refer to Table B-3 of Attachment G for details.

Table 3-6
Mossdale Tract Infrastructure Finance Plan
Summary of Annual Surplus/Deficits - City of Stockton (2020\$)

City of
Stockton

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

fiscal stockton

Source: EPS.

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

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

San Joaquin County

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

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

Financing Reimbursement Costs

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

Dwelling Unit Replacement Plan

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

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

San Joaquin
County

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

fiscal county

Source: EPS.

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

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

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ATTACHMENTS:

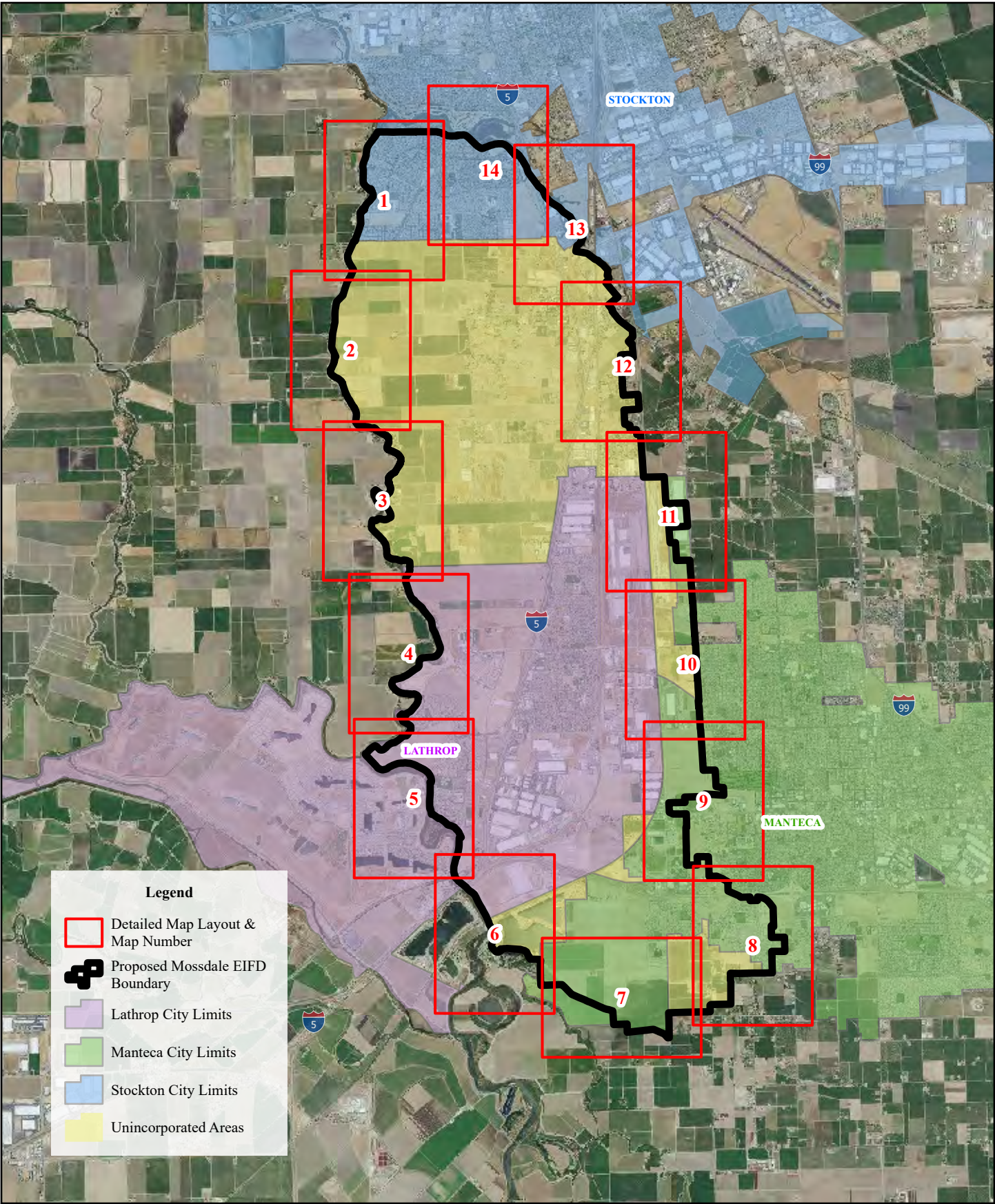
- Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions
- Attachment B: Bond Proceed Analysis
- Attachment C: Description of Facilities and Development to Be Financed
- Attachment D: Tax Increment Revenue Forecast—Maximum Tax Rate Scenario
- Attachment E: Tax Increment Revenue Forecast—Variable Tax Rate Scenario
- Attachment F: Lathrop Fiscal Impact Analysis
- Attachment G: Manteca Fiscal Impact Analysis
- Attachment H: Stockton Fiscal Impact Analysis
- Attachment I: San Joaquin County Fiscal Impact Analysis

ATTACHMENT A:

Mossdale Tract EIFD Maps and Detailed Descriptions



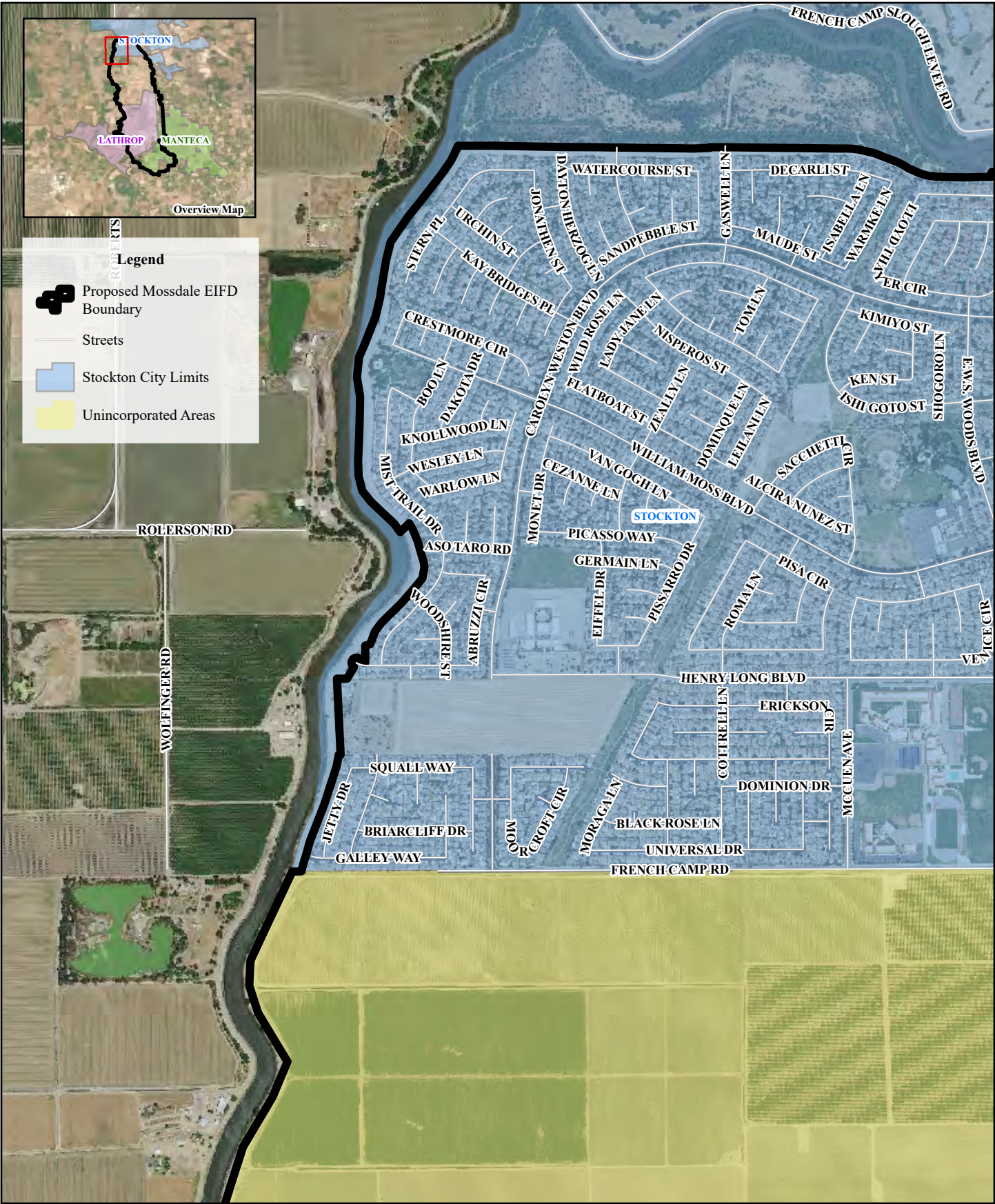
Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions



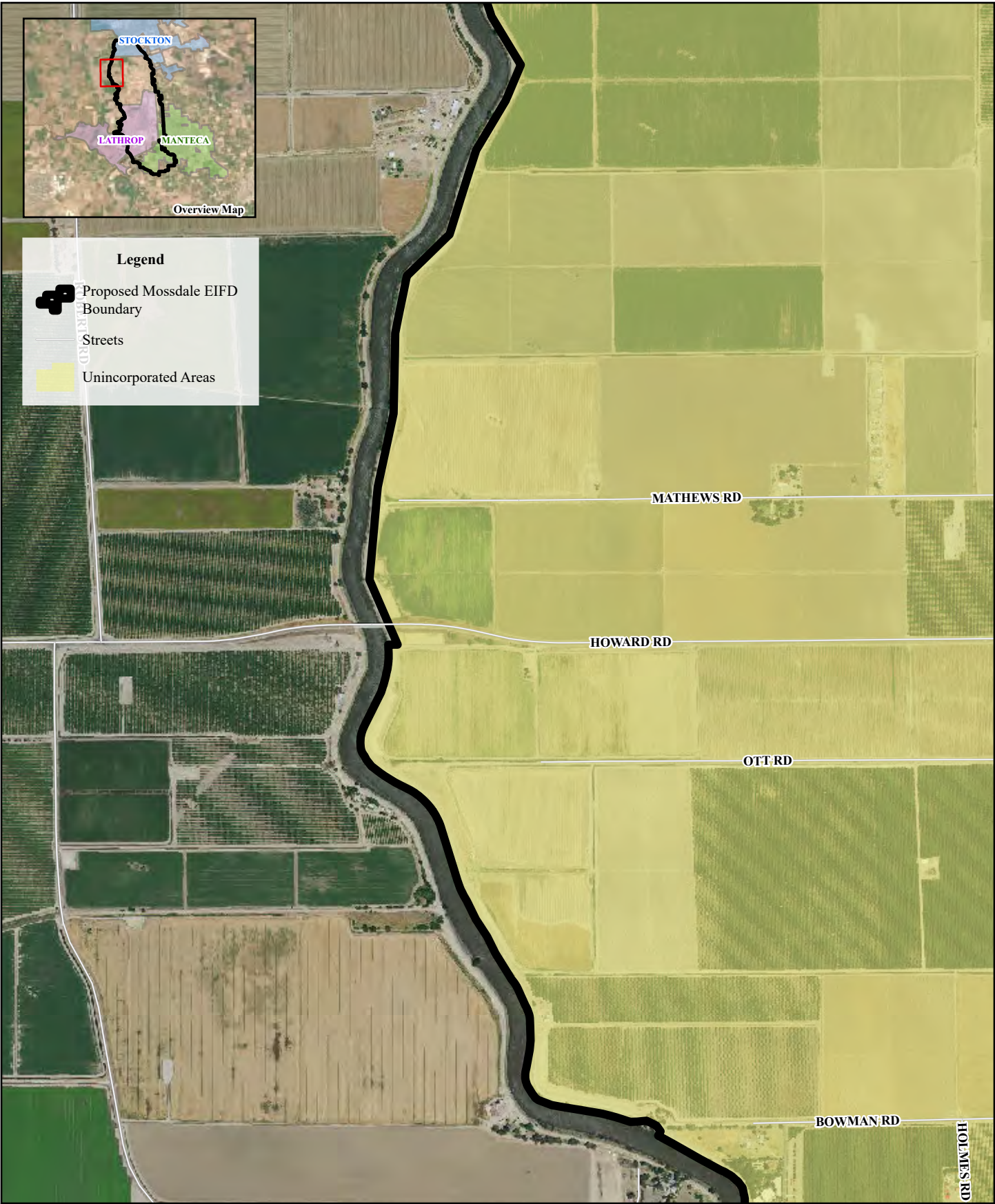
Legend

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

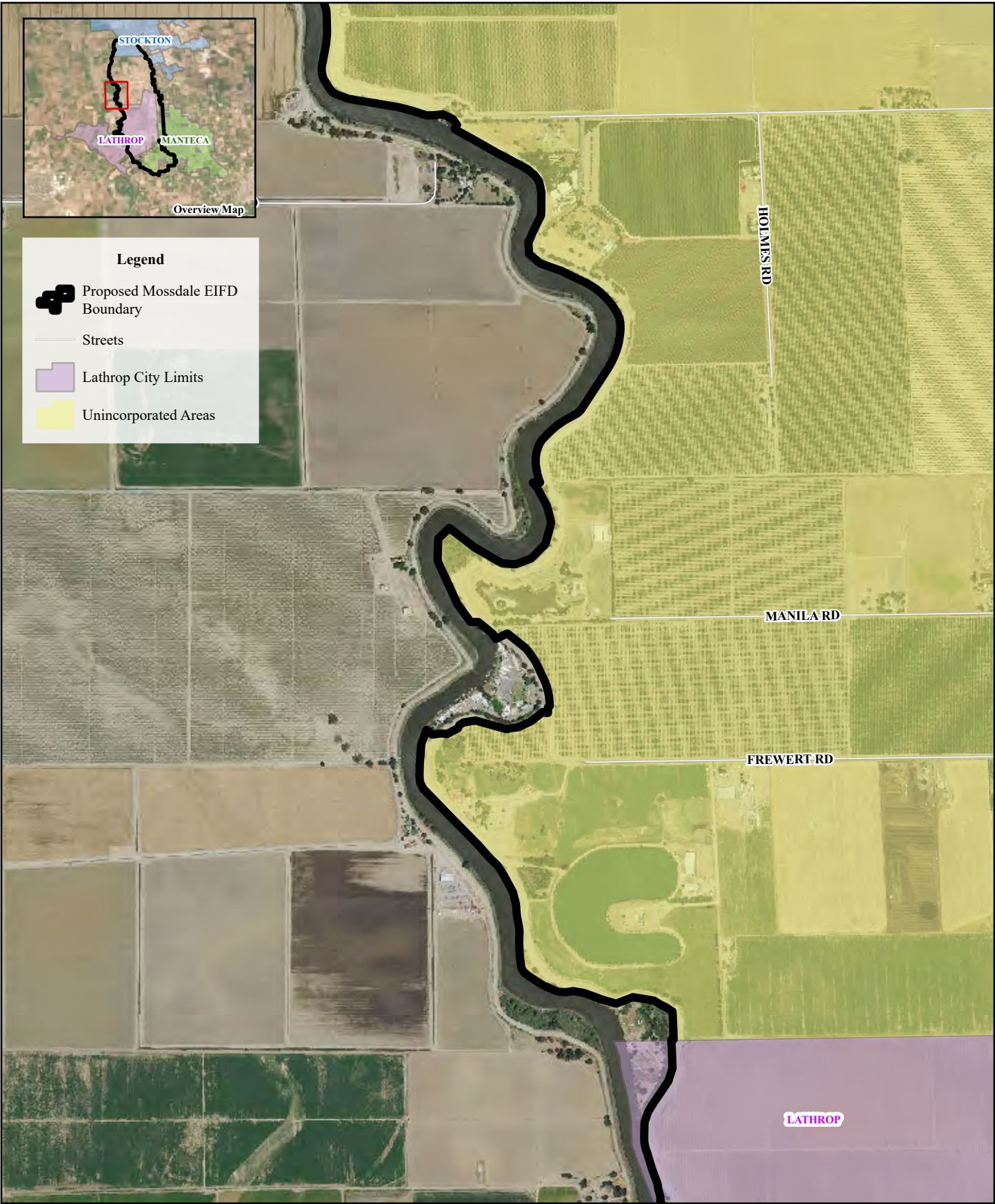
Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions



Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions



Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions



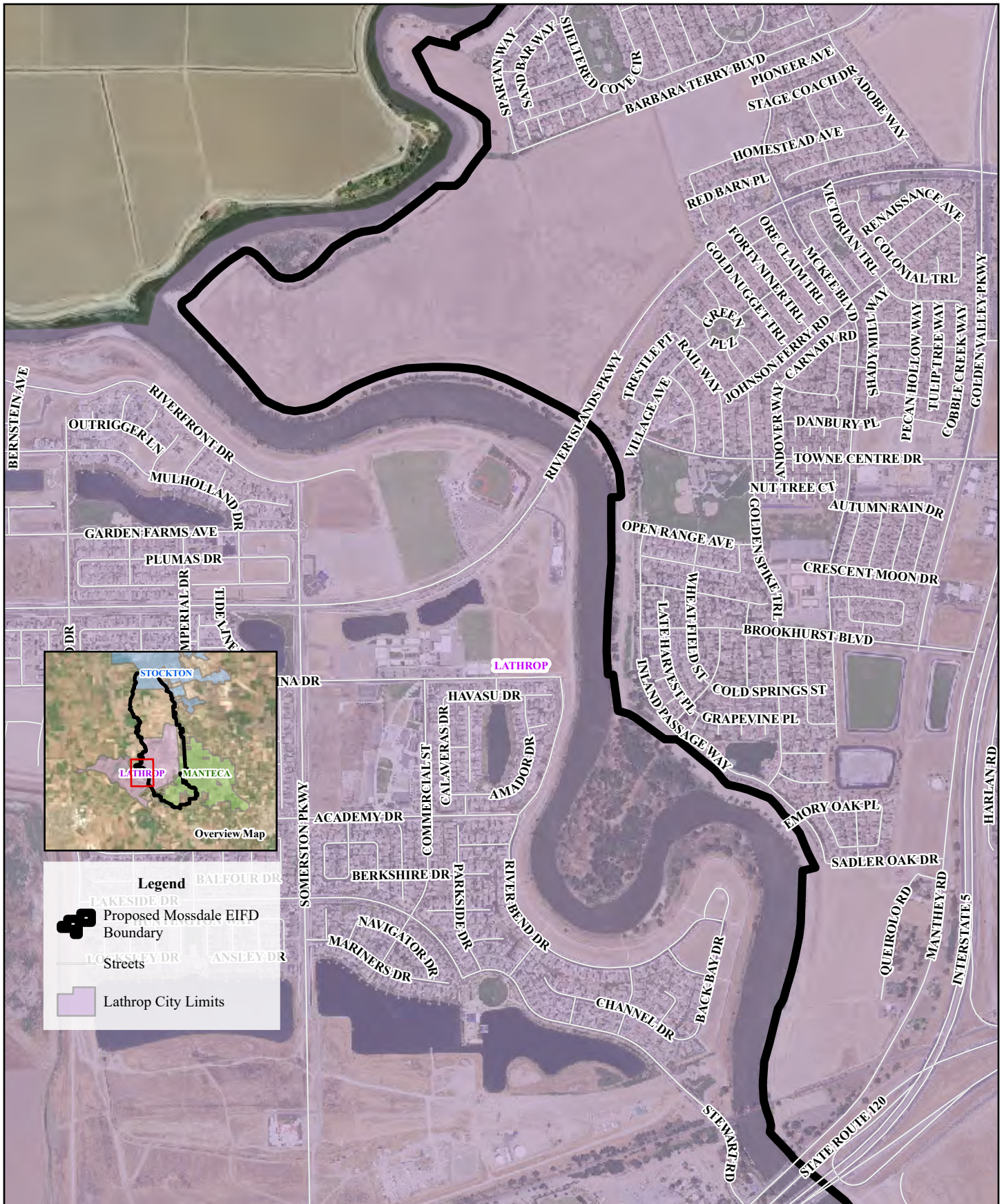
Map 3
Showing a Detailed Area of Proposed Boundary of Mossdale Tract
Enhanced Infrastructure Financing District (EIFD)
County of San Joaquin, California

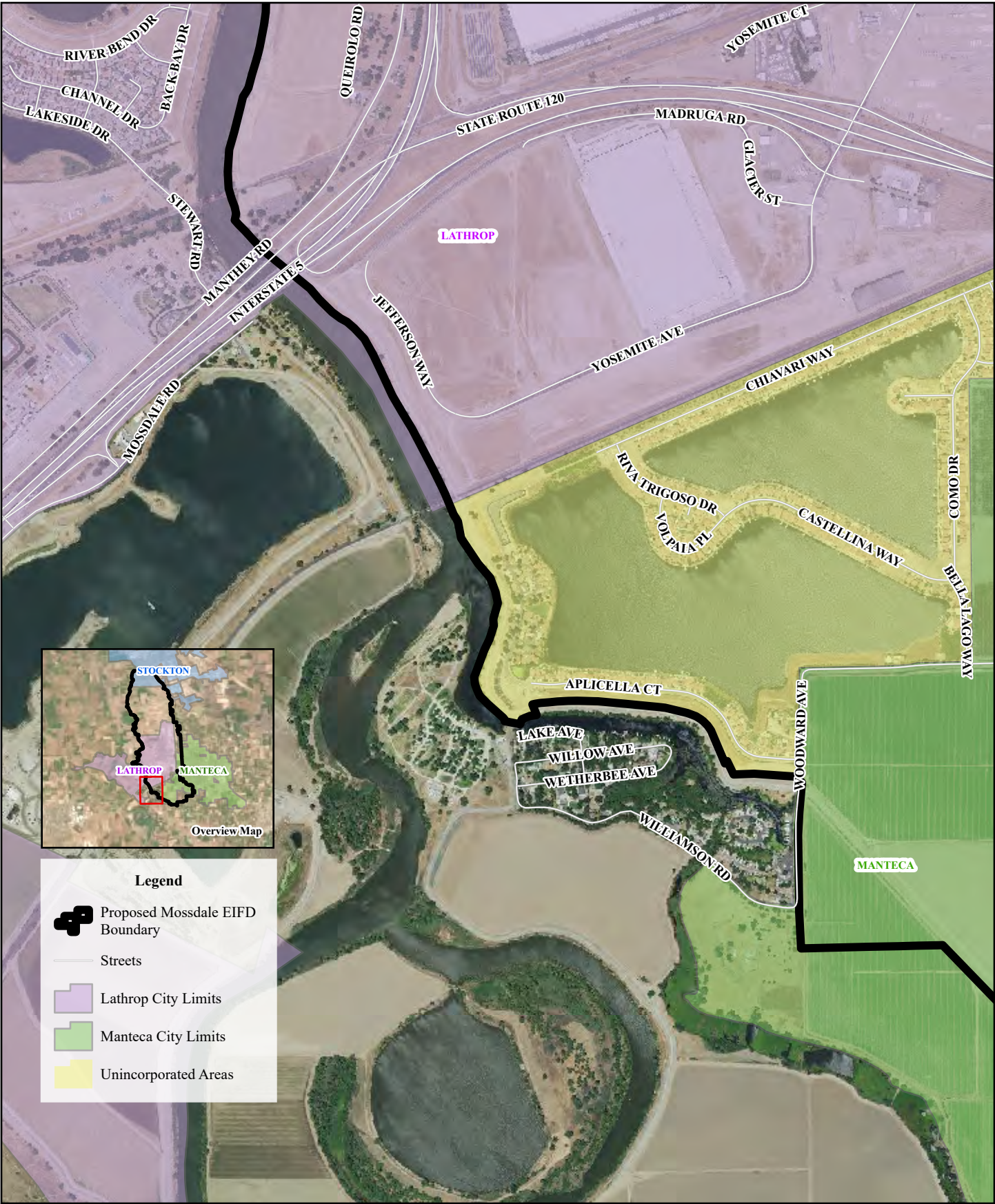
Basemap and Overview Aerials provided by ESRI and USDA Map produced on:1/31/2022

Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions



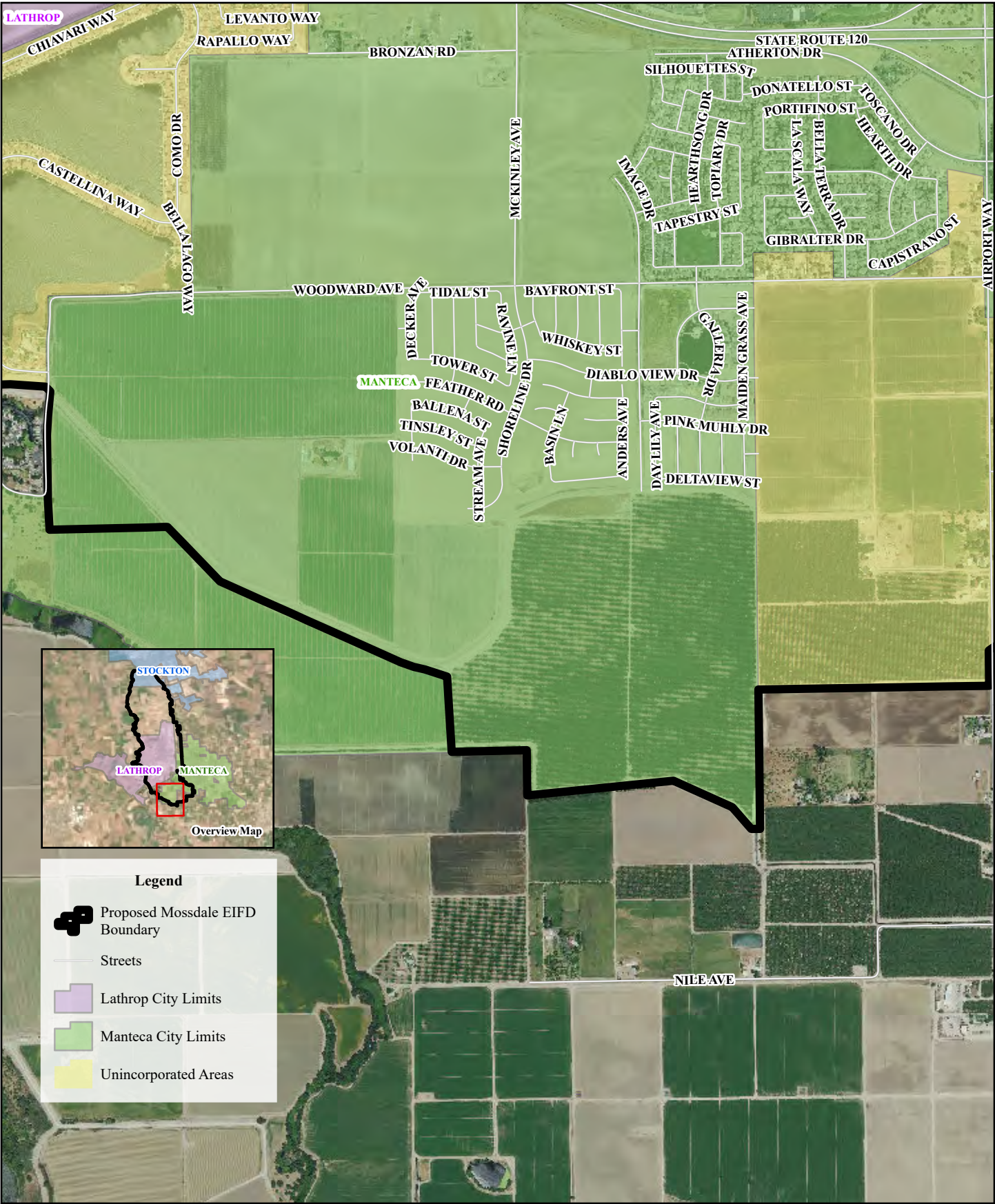
Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions



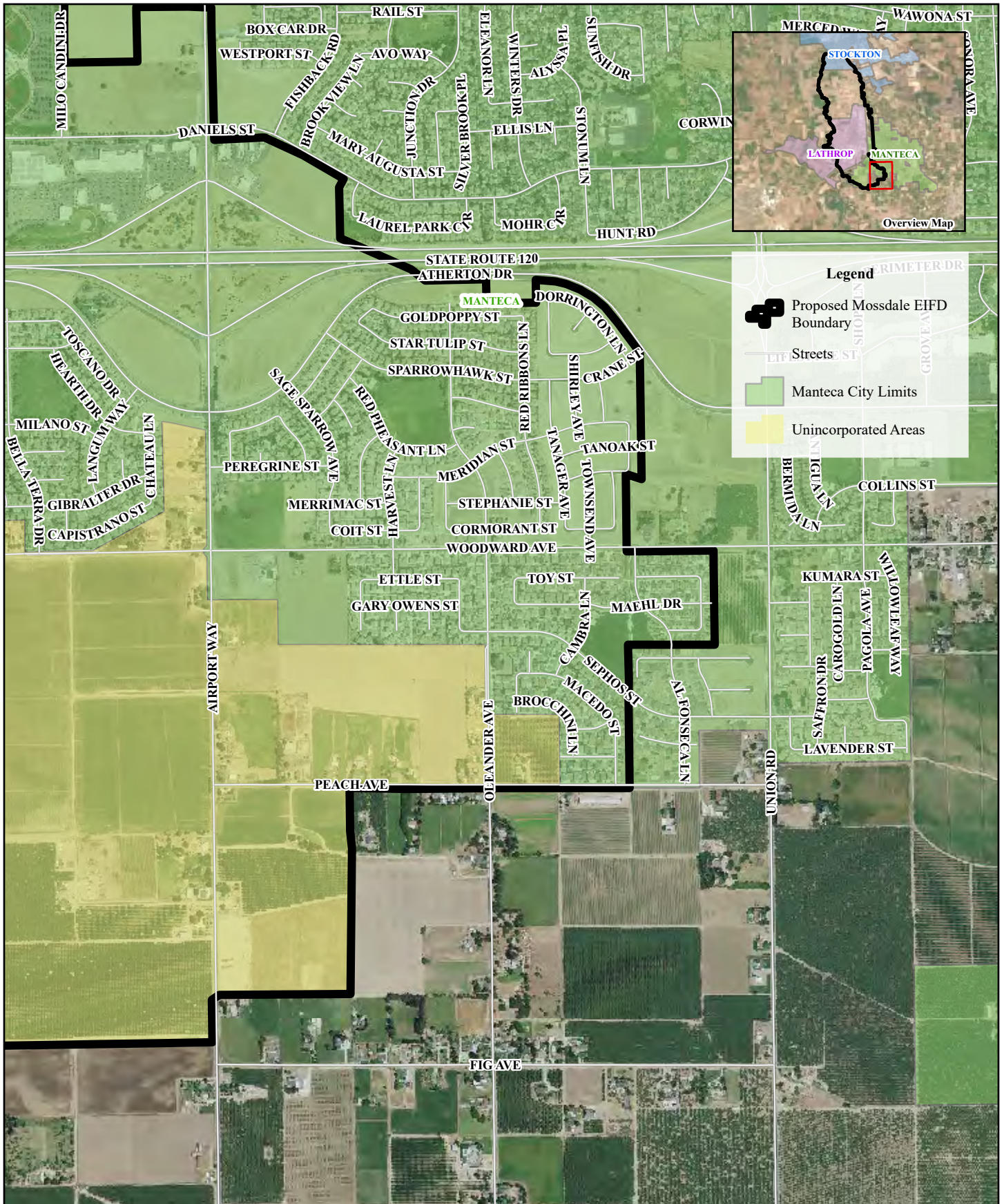


Map 6
Showing a Detailed Area of Proposed Boundary of Mossdale Tract
Enhanced Infrastructure Financing District (EIFD)
County of San Joaquin, California

Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions



Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions



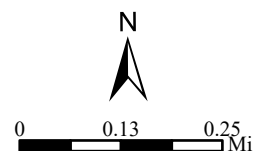
Map 8

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

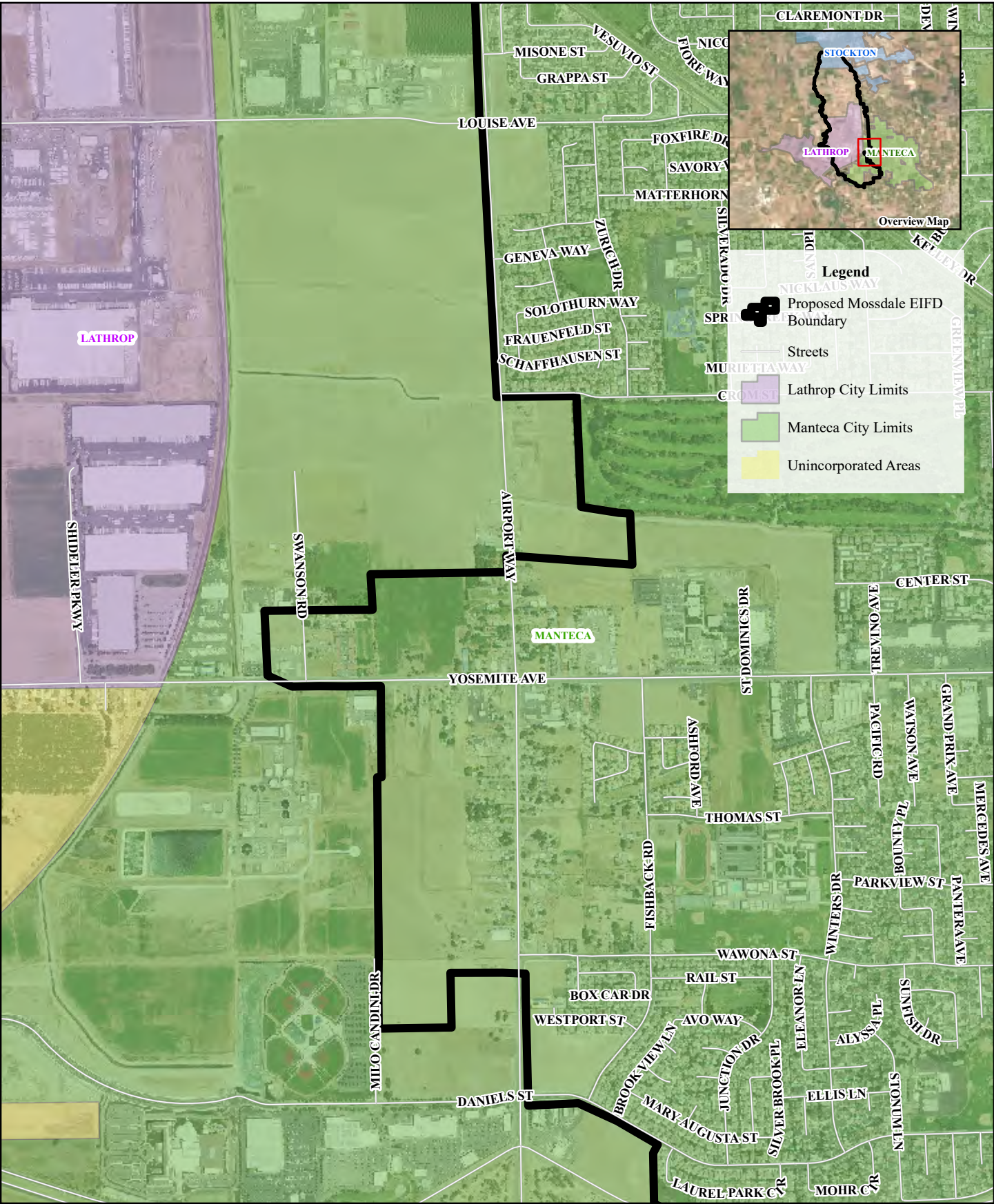
Geospatial
Clarity

Basemap and Overview Aerials provided by ESRI and USDA

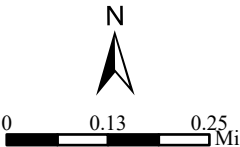
Map produced on:1/31/2022



Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions



Map 9
Showing a Detailed Area of Proposed Boundary of Mossdale Tract
Enhanced Infrastructure Financing District (EIFD)
County of San Joaquin, California



This aerial map displays the Mossdale EIFD area, color-coded to show city limits and unincorporated areas. The map includes an inset map of the Stockton area and a legend.

Legend:

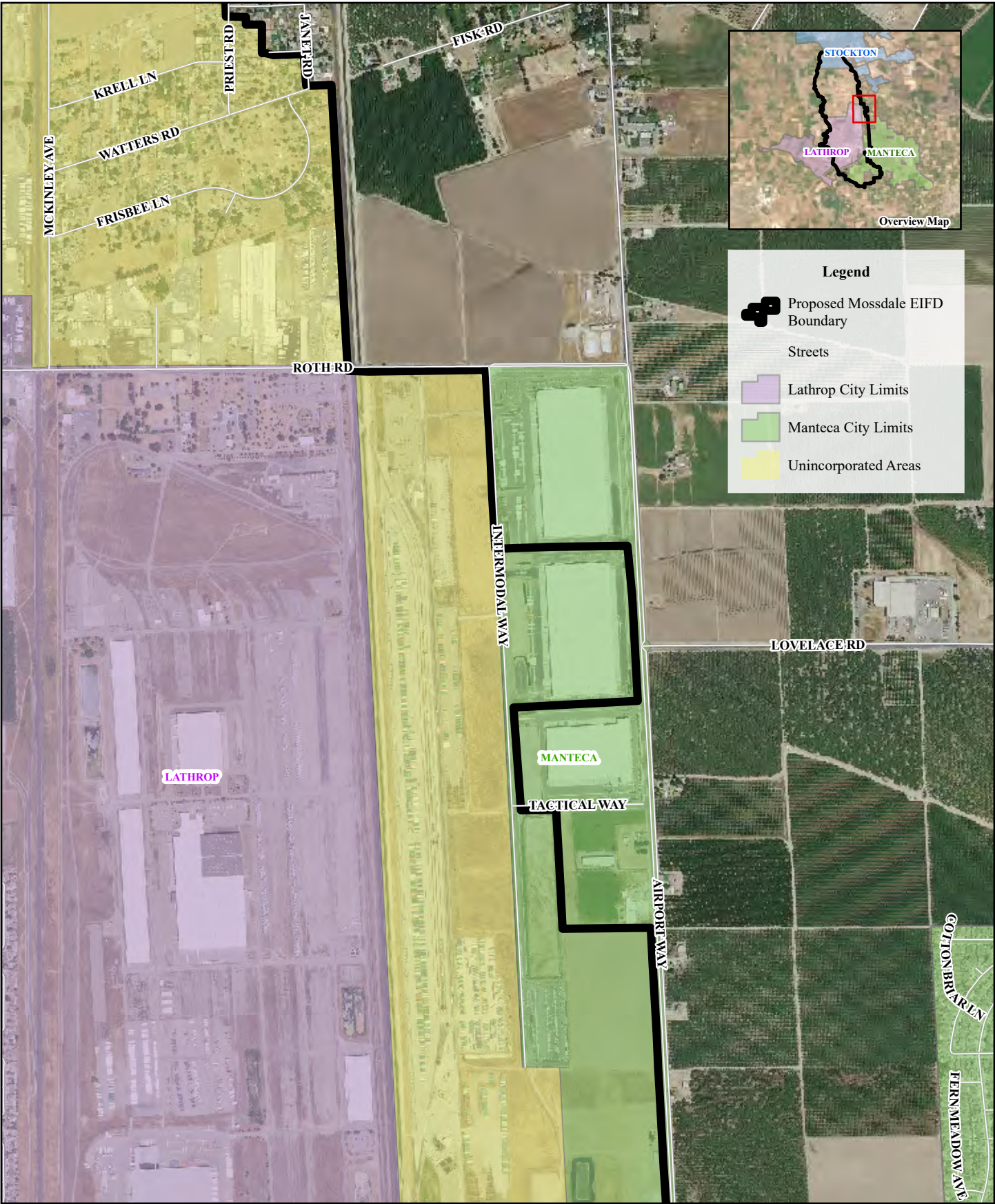
- Proposed Mossdale EIFD Boundary (Black outline)
- Streets (Thin white lines)
- Lathrop City Limits (Purple shading)
- Manteca City Limits (Green shading)
- Unincorporated Areas (Yellow shading)

Map Labels:

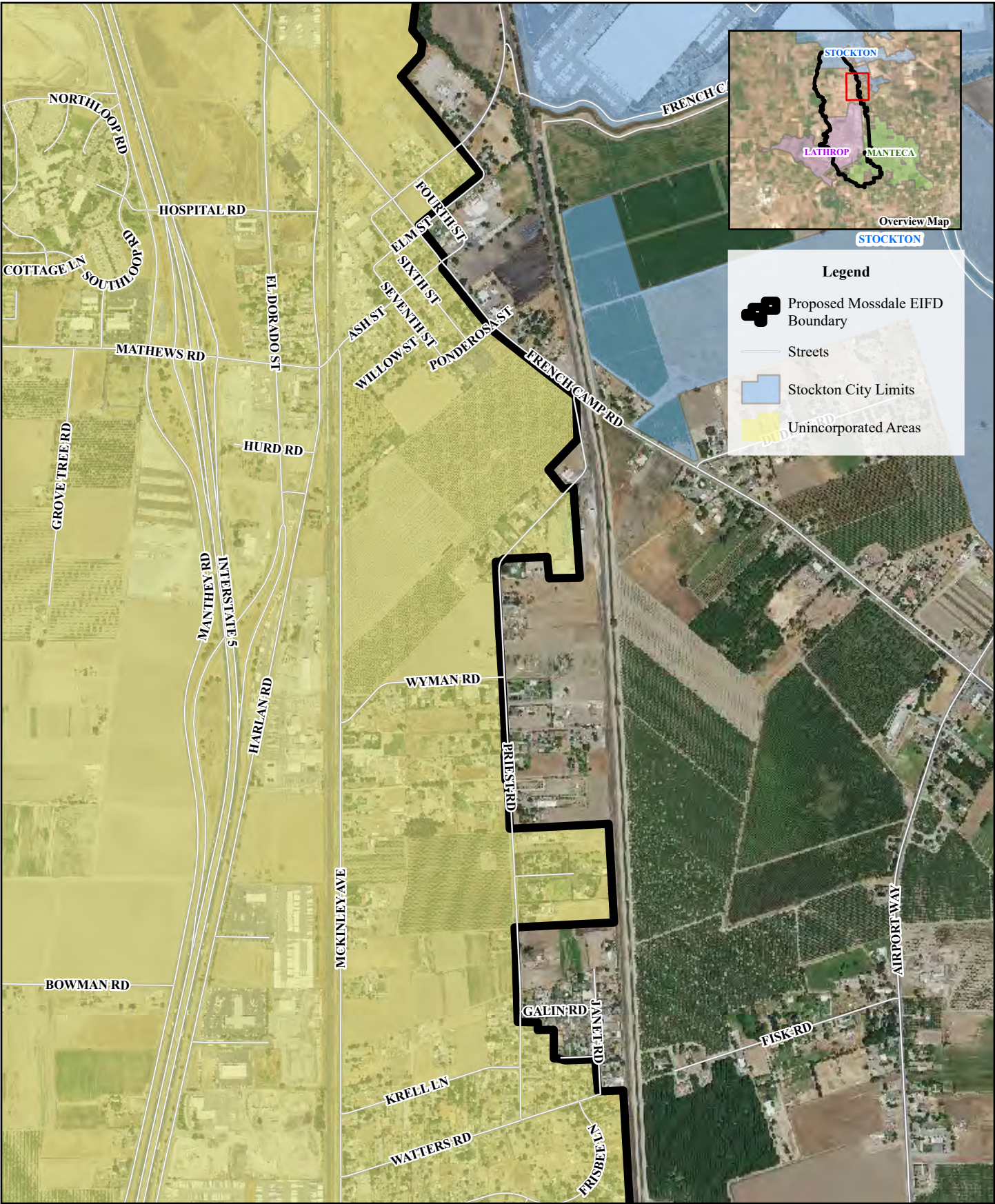
Streets: SHADY OAK ST, AUTUMN OAKS ST, ABERCORN ST, PASADO AVE, EXETER DR, KOMENICH DR, HASTINGS DR, PICADILLY WAY, NORTHGATE DR, WINCHESTER DR, PIEDMONT DR, GENOA DR, MONACO DR, LONDON AVE, DEBBRA WAY, WINDGATE DR, LINDEN WAY, CLAREMONT DR, BRIDGETON AVE, PHILLIPS DR, SNYDER ST, FOXFIRE DR, MATTERHORN ST, SAVORY DR, ZURICH DR, VESUVIUS ST, MISONE ST, GRAPPA ST, SALLIE O DR, NICOL WAY, SYRACUSE LN, NANAPL, HILARY WAY, BRIDGEPORT LN, HYDE PARK LN, ABBY PL, CRUTCHFIELD LN, ZOE LN, ANANOS LN, MADISON GROVE DR, MADISON VALLEY ST, CHERRY DR, COBBLECREAK ST, STOCKTON, LATHROP, MANTECA.

Other Labels: AIRPORT WAY, LATHROP RD, LATHROP, FILLMORE ST, FIFTH (PVT) ST, PARK ST, LOUISE AVE.

Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions



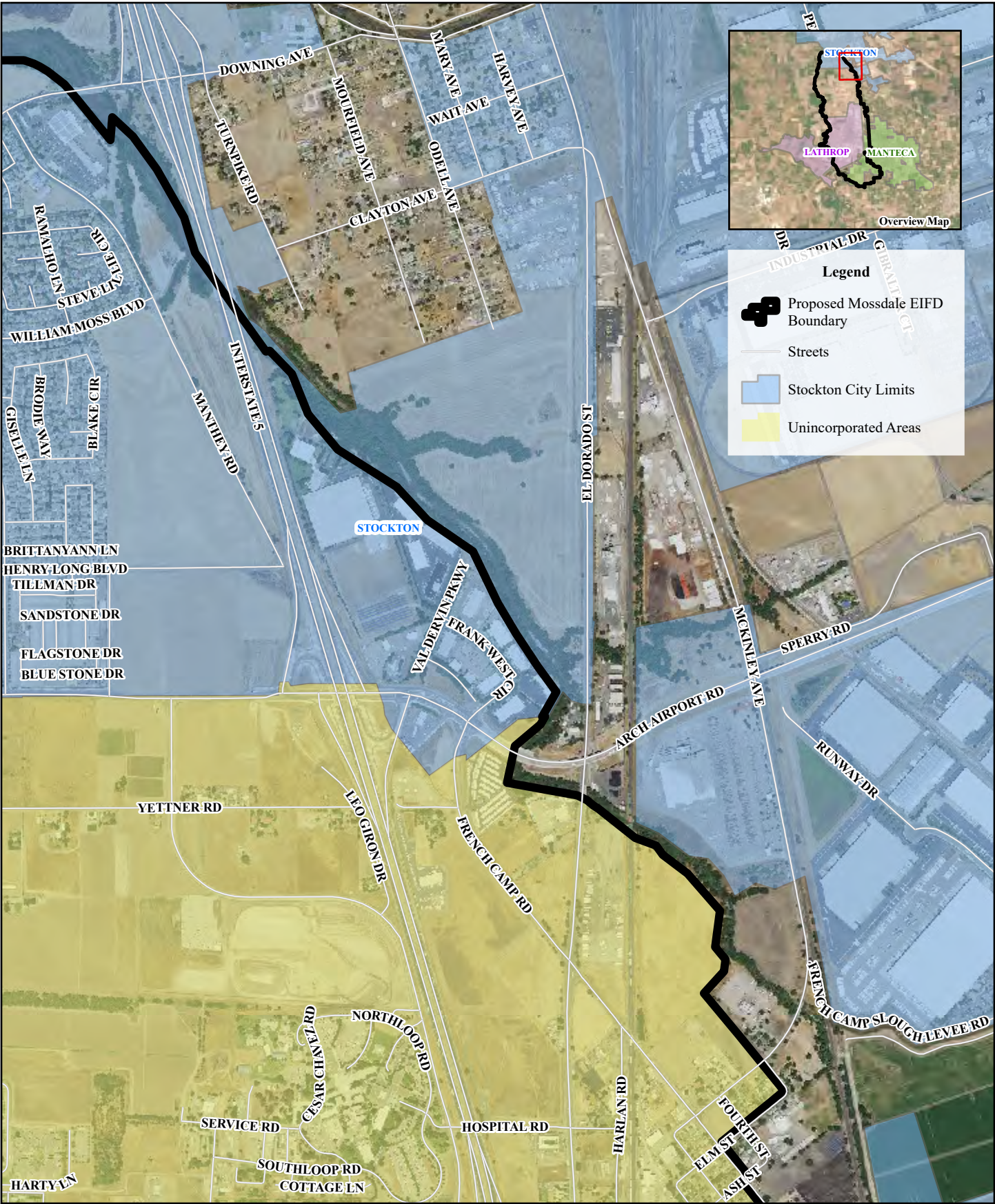
Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions



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

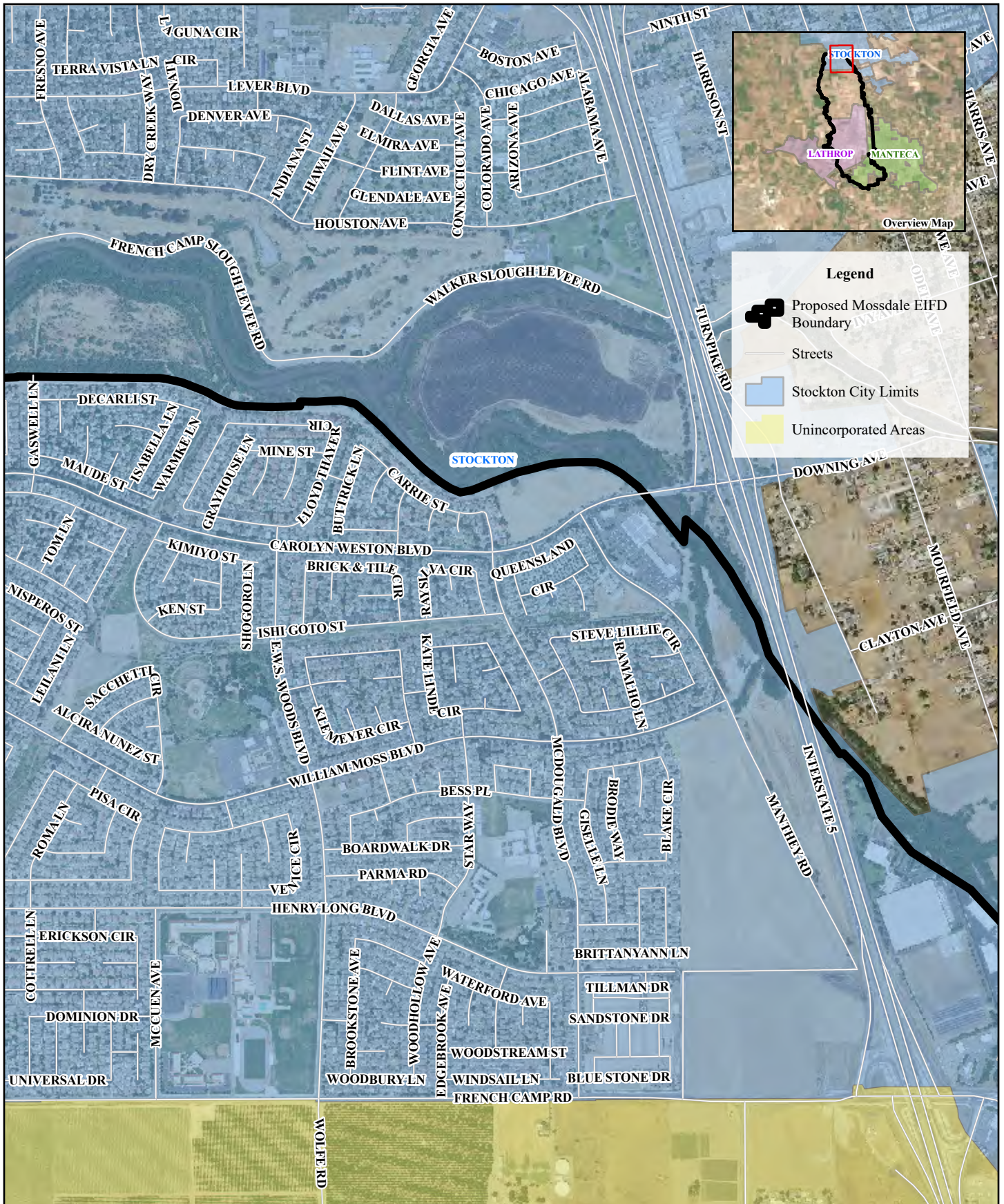
Basemap and Overview Aerials provided by ESRI and USDA Map produced on: 1/31/2022

Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions



Map 13
Showing a Detailed Area of Proposed Boundary of Mossdale Tract
Enhanced Infrastructure Financing District (EIFD)
County of San Joaquin, California

Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

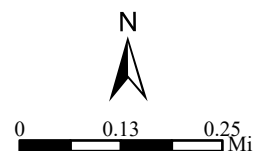


Map 14
Showing a Detailed Area of Proposed Boundary of Mossdale Tract
Enhanced Infrastructure Financing District (EIFD)
County of San Joaquin, California

Geospatial
Clarity

Basemap and Overview Aerials provided by ESRI and USDA

Map produced on:1/31/2022



Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

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Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

San Joaquin County EIFD Parcels List

APN	APN	APN	APN	APN	APN
164-040-010-000	164-404-0460-000	164-405-0420-000	164-406-0220-000	164-407-0020-000	164-408-0090-000
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Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

San Joaquin County EIFD Parcels List

APN	APN	APN	APN	APN	APN
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164-409-0250-000	164-410-0290-000	164-411-0340-000	164-413-0010-000	164-413-0460-000	164-414-0180-000
164-409-0260-000	164-410-0300-000	164-411-0350-000	164-413-0020-000	164-413-0470-000	164-414-0190-000
164-409-0270-000	164-410-0310-000	164-412-0010-000	164-413-0030-000	164-413-0480-000	164-414-0200-000
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164-409-0400-000	164-411-0040-000	164-412-0140-000	164-413-0160-000	164-413-0610-000	164-414-0330-000

Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

San Joaquin County EIFD Parcels List

APN	APN	APN	APN	APN	APN
164-414-0340-000	164-415-0220-000	164-416-0110-000	164-417-0080-000	164-418-0110-000	164-419-0110-000
164-414-0350-000	164-415-0230-000	164-416-0120-000	164-417-0090-000	164-418-0120-000	164-419-0120-000
164-414-0360-000	164-415-0240-000	164-416-0130-000	164-417-0100-000	164-418-0130-000	164-419-0130-000
164-414-0370-000	164-415-0250-000	164-416-0140-000	164-417-0110-000	164-418-0140-000	164-419-0140-000
164-414-0380-000	164-415-0260-000	164-416-0150-000	164-417-0120-000	164-418-0150-000	164-419-0150-000
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164-415-0190-000	164-416-0080-000	164-417-0050-000	164-418-0080-000	164-419-0080-000	164-420-0190-000
164-415-0200-000	164-416-0090-000	164-417-0060-000	164-418-0090-000	164-419-0090-000	164-420-0200-000
164-415-0210-000	164-416-0100-000	164-417-0070-000	164-418-0100-000	164-419-0100-000	164-420-0210-000

San Joaquin County EIFD Parcels List

Prepared by LWA

Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

San Joaquin County EIFD Parcels List

APN	APN	APN	APN	APN	APN
164-425-0260-000	164-425-0710-000	164-426-0320-000	164-426-0770-000	164-427-0280-000	164-428-0150-000
164-425-0270-000	164-425-0720-000	164-426-0330-000	164-426-0780-000	164-427-0290-000	164-428-0160-000
164-425-0280-000	164-425-0730-000	164-426-0340-000	164-426-0790-000	164-427-0300-000	164-428-0170-000
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164-425-0310-000	164-425-0760-000	164-426-0370-000	164-426-0820-000	164-427-0330-000	164-428-0200-000
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164-425-0700-000	164-426-0310-000	164-426-0760-000	164-427-0270-000	164-428-0140-000	164-429-0070-000

Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

San Joaquin County EIFD Parcels List

APN	APN	APN	APN	APN	APN
164-429-0080-000	164-429-0530-000	164-430-0290-000	164-431-0110-000	164-432-0150-000	164-433-0130-000
164-429-0090-000	164-429-0540-000	164-430-0300-000	164-431-0120-000	164-432-0160-000	164-433-0140-000
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164-429-0490-000	164-430-0250-000	164-431-0070-000	164-432-0110-000	164-433-0090-000	164-434-0170-000
164-429-0500-000	164-430-0260-000	164-431-0080-000	164-432-0120-000	164-433-0100-000	164-434-0180-000
164-429-0510-000	164-430-0270-000	164-431-0090-000	164-432-0130-000	164-433-0110-000	164-434-0190-000
164-429-0520-000	164-430-0280-000	164-431-0100-000	164-432-0140-000	164-433-0120-000	164-434-0200-000

Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

San Joaquin County EIFD Parcels List

APN	APN	APN	APN	APN	APN
164-434-0210-000	164-436-0020-000	164-437-0130-000	164-438-0070-000	164-438-0520-000	164-440-0010-000
164-434-0220-000	164-436-0030-000	164-437-0140-000	164-438-0080-000	164-438-0530-000	164-440-0020-000
164-434-0230-000	164-436-0040-000	164-437-0150-000	164-438-0090-000	164-438-0540-000	164-440-0030-000
164-434-0240-000	164-436-0050-000	164-437-0160-000	164-438-0100-000	164-438-0550-000	164-440-0040-000
164-434-0250-000	164-436-0060-000	164-437-0170-000	164-438-0110-000	164-438-0560-000	164-440-0050-000
164-434-0260-000	164-436-0070-000	164-437-0180-000	164-438-0120-000	164-439-0010-000	164-440-0060-000
164-434-0270-000	164-436-0080-000	164-437-0190-000	164-438-0130-000	164-439-0020-000	164-440-0070-000
164-434-0280-000	164-436-0090-000	164-437-0200-000	164-438-0140-000	164-439-0030-000	164-440-0080-000
164-434-0290-000	164-436-0100-000	164-437-0210-000	164-438-0150-000	164-439-0040-000	164-440-0090-000
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164-434-0320-000	164-436-0130-000	164-437-0240-000	164-438-0180-000	164-439-0070-000	164-440-0120-000
164-434-0330-000	164-436-0140-000	164-437-0250-000	164-438-0190-000	164-439-0080-000	164-440-0130-000
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164-435-0310-000	164-437-0110-000	164-438-0050-000	164-438-0500-000	164-439-0390-000	164-441-0120-000
164-436-0010-000	164-437-0120-000	164-438-0060-000	164-438-0510-000	164-439-0400-000	164-441-0130-000

Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

San Joaquin County EIFD Parcels List

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

Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

San Joaquin County EIFD Parcels List

APN	APN	APN	APN	APN	APN
166-608-0310-000	166-609-0280-000	166-610-0210-000	166-611-0210-000	166-612-0210-000	166-613-0210-000
166-608-0320-000	166-609-0290-000	166-610-0220-000	166-611-0220-000	166-612-0220-000	166-613-0220-000
166-608-0330-000	166-609-0300-000	166-610-0230-000	166-611-0230-000	166-612-0230-000	166-613-0230-000
166-608-0340-000	166-609-0310-000	166-610-0240-000	166-611-0240-000	166-612-0240-000	166-613-0240-000
166-608-0350-000	166-609-0320-000	166-610-0250-000	166-611-0250-000	166-612-0250-000	166-613-0250-000
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166-608-0380-000	166-609-0350-000	166-610-0280-000	166-611-0280-000	166-612-0280-000	166-613-0280-000
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166-609-0270-000	166-610-0200-000	166-611-0200-000	166-612-0200-000	166-613-0200-000	166-614-0180-000

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San Joaquin County EIFD Parcels List

APN	APN	APN	APN	APN	APN
166-614-0190-000	166-615-0100-000	166-615-0550-000	166-616-0430-000	166-617-0190-000	166-617-0640-000
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166-614-0250-000	166-615-0160-000	166-616-0040-000	166-616-0490-000	166-617-0250-000	166-617-0700-000
166-614-0260-000	166-615-0170-000	166-616-0050-000	166-616-0500-000	166-617-0260-000	166-617-0710-000
166-614-0270-000	166-615-0180-000	166-616-0060-000	166-616-0510-000	166-617-0270-000	166-617-0720-000
166-614-0280-000	166-615-0190-000	166-616-0070-000	166-616-0520-000	166-617-0280-000	166-617-0730-000
166-614-0290-000	166-615-0200-000	166-616-0080-000	166-616-0530-000	166-617-0290-000	166-617-0740-000
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166-614-0310-000	166-615-0220-000	166-616-0100-000	166-616-0550-000	166-617-0310-000	166-617-0760-000
166-614-0320-000	166-615-0230-000	166-616-0110-000	166-616-0560-000	166-617-0320-000	166-617-0770-000
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166-614-0470-000	166-615-0370-000	166-616-0250-000	166-617-0010-000	166-617-0460-000	166-618-0040-000
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166-614-0520-000	166-615-0420-000	166-616-0300-000	166-617-0060-000	166-617-0510-000	166-618-0090-000
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166-615-0060-000	166-615-0510-000	166-616-0390-000	166-617-0150-000	166-617-0600-000	166-618-0180-000
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166-615-0080-000	166-615-0530-000	166-616-0410-000	166-617-0170-000	166-617-0620-000	166-618-0200-000
166-615-0090-000	166-615-0540-000	166-616-0420-000	166-617-0180-000	166-617-0630-000	166-618-0210-000

Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

San Joaquin County EIFD Parcels List

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

San Joaquin County EIFD Parcels List

Prepared by LWA

Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

San Joaquin County EIFD Parcels List

APN	APN	APN	APN	APN	APN
166-628-0250-000	166-629-0170-000	166-630-0090-000	166-631-0090-000	166-632-0090-000	166-633-0090-000
166-628-0260-000	166-629-0180-000	166-630-0100-000	166-631-0100-000	166-632-0100-000	166-633-0100-000
166-628-0270-000	166-629-0190-000	166-630-0110-000	166-631-0110-000	166-632-0110-000	166-633-0110-000
166-628-0280-000	166-629-0200-000	166-630-0120-000	166-631-0120-000	166-632-0120-000	166-633-0120-000
166-628-0290-000	166-629-0210-000	166-630-0130-000	166-631-0130-000	166-632-0130-000	166-633-0130-000
166-628-0300-000	166-629-0220-000	166-630-0140-000	166-631-0140-000	166-632-0140-000	166-633-0140-000
166-628-0310-000	166-629-0230-000	166-630-0150-000	166-631-0150-000	166-632-0150-000	166-633-0150-000
166-628-0320-000	166-629-0240-000	166-630-0160-000	166-631-0160-000	166-632-0160-000	166-633-0160-000
166-628-0330-000	166-629-0250-000	166-630-0170-000	166-631-0170-000	166-632-0170-000	166-633-0170-000
166-628-0340-000	166-629-0260-000	166-630-0180-000	166-631-0180-000	166-632-0180-000	166-633-0180-000
166-628-0350-000	166-629-0270-000	166-630-0190-000	166-631-0190-000	166-632-0190-000	166-633-0190-000
166-628-0360-000	166-629-0280-000	166-630-0200-000	166-631-0200-000	166-632-0200-000	166-633-0200-000
166-628-0370-000	166-629-0290-000	166-630-0210-000	166-631-0210-000	166-632-0210-000	166-633-0210-000
166-628-0380-000	166-629-0300-000	166-630-0220-000	166-631-0220-000	166-632-0220-000	166-633-0220-000
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166-629-0040-000	166-629-0490-000	166-630-0410-000	166-631-0410-000	166-632-0410-000	166-633-0410-000
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166-629-0160-000	166-630-0080-000	166-631-0080-000	166-632-0080-000	166-633-0080-000	166-634-0070-000

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APN	APN	APN	APN	APN	APN
166-634-0080-000	166-634-0530-000	166-636-0010-000	166-637-0010-000	166-637-0460-000	166-638-0170-000
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166-634-0230-000	166-635-0140-000	166-636-0160-000	166-637-0160-000	166-637-0610-000	166-638-0320-000
166-634-0240-000	166-635-0150-000	166-636-0170-000	166-637-0170-000	166-637-0620-000	166-638-0330-000
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166-634-0440-000	166-635-0350-000	166-636-0370-000	166-637-0370-000	166-638-0080-000	166-638-0530-000
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166-634-0510-000	166-635-0420-000	166-636-0440-000	166-637-0440-000	166-638-0150-000	166-638-0600-000
166-634-0520-000	166-635-0430-000	166-636-0450-000	166-637-0450-000	166-638-0160-000	166-638-0610-000

Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

San Joaquin County EIFD Parcels List

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

Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

San Joaquin County EIFD Parcels List

APN	APN	APN	APN	APN	APN
166-642-0710-000	166-644-0160-000	166-645-0400-000	166-647-0010-000	166-647-0460-000	166-648-0070-000
166-642-0720-000	166-644-0170-000	166-645-0410-000	166-647-0020-000	166-647-0470-000	166-648-0080-000
166-642-0730-000	166-644-0180-000	166-645-0420-000	166-647-0030-000	166-647-0480-000	166-648-0090-000
166-642-0740-000	166-644-0190-000	166-646-0010-000	166-647-0040-000	166-647-0490-000	166-648-0100-000
166-642-0750-000	166-644-0200-000	166-646-0020-000	166-647-0050-000	166-647-0500-000	166-648-0110-000
166-643-0010-000	166-644-0210-000	166-646-0030-000	166-647-0060-000	166-647-0510-000	166-648-0120-000
166-643-0020-000	166-645-0010-000	166-646-0040-000	166-647-0070-000	166-647-0520-000	166-648-0130-000
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166-643-0080-000	166-645-0070-000	166-646-0100-000	166-647-0130-000	166-647-0580-000	166-648-0190-000
166-643-0090-000	166-645-0080-000	166-646-0110-000	166-647-0140-000	166-647-0590-000	166-648-0200-000
166-643-0100-000	166-645-0090-000	166-646-0120-000	166-647-0150-000	166-647-0600-000	166-648-0210-000
166-643-0110-000	166-645-0100-000	166-646-0130-000	166-647-0160-000	166-647-0610-000	166-648-0220-000
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166-643-0150-000	166-645-0140-000	166-646-0170-000	166-647-0200-000	166-647-0650-000	166-648-0260-000
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166-643-0200-000	166-645-0190-000	166-646-0220-000	166-647-0250-000	166-647-0700-000	166-648-0310-000
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166-643-0230-000	166-645-0220-000	166-646-0250-000	166-647-0280-000	166-647-0730-000	166-649-0030-000
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166-644-0150-000	166-645-0390-000	166-646-0440-000	166-647-0450-000	166-648-0060-000	166-649-0200-000

Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

San Joaquin County EIFD Parcels List

APN	APN	APN	APN	APN	APN
166-649-0210-000	168-803-0220-000	168-804-0150-000	168-804-0600-000	168-805-0400-000	168-806-0370-000
166-649-0220-000	168-803-0230-000	168-804-0160-000	168-804-0610-000	168-805-0410-000	168-806-0380-000
166-649-0230-000	168-803-0240-000	168-804-0170-000	168-804-0620-000	168-805-0420-000	168-806-0390-000
166-649-0240-000	168-803-0250-000	168-804-0180-000	168-804-0630-000	168-805-0430-000	168-806-0400-000
166-649-0250-000	168-803-0260-000	168-804-0190-000	168-804-0640-000	168-805-0440-000	168-806-0410-000
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168-802-0010-000	168-803-0420-000	168-804-0350-000	168-805-0150-000	168-806-0120-000	168-807-0020-000
168-802-0020-000	168-803-0430-000	168-804-0360-000	168-805-0160-000	168-806-0130-000	168-807-0030-000
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Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

San Joaquin County EIFD Parcels List

APN	APN	APN	APN	APN	APN
168-808-0060-000	168-808-0510-000	168-809-0320-000	168-810-0290-000	168-810-0760-000	168-811-0410-000
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Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

San Joaquin County EIFD Parcels List

APN	APN	APN	APN	APN	APN
168-812-0340-000	168-813-0180-000	168-814-0170-000	168-814-0640-000	168-815-0360-000	168-816-0210-000
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San Joaquin County EIFD Parcels List

APN	APN	APN	APN	APN	APN
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168-820-0150-000	168-822-0050-000	168-822-0500-000	168-823-0140-000	168-823-0590-000	168-824-0450-000
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168-820-0240-000	168-822-0140-000	168-822-0590-000	168-823-0230-000	168-824-0090-000	168-825-0030-000

Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

San Joaquin County EIFD Parcels List

APN	APN	APN	APN	APN	APN
168-825-0040-000	168-826-0060-000	168-827-0140-000	168-829-0090-000	168-830-0180-000	191-124-0050-000
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168-826-0050-000	168-827-0130-000	168-829-0080-000	168-830-0170-000	191-124-0040-000	191-126-0210-000

Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

San Joaquin County EIFD Parcels List

APN	APN	APN	APN	APN	APN
191-126-0220-000	191-128-0350-000	191-135-0040-000	191-136-0440-000	191-137-0210-000	191-137-0660-000
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191-126-0250-000	191-130-0020-000	191-136-0020-000	191-136-0470-000	191-137-0240-000	191-137-0690-000
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191-128-0340-000	191-134-0190-000	191-136-0430-000	191-137-0200-000	191-137-0650-000	191-138-0400-000

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APN	APN	APN	APN	APN	APN
191-138-0410-000	191-139-0190-000	191-139-0640-000	191-140-0400-000	191-141-0280-000	191-142-0200-000
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191-139-0180-000	191-139-0630-000	191-140-0390-000	191-141-0270-000	191-142-0190-000	191-142-0640-000

Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

San Joaquin County EIFD Parcels List

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

San Joaquin County EIFD Parcels List

Prepared by LWA

Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

San Joaquin County EIFD Parcels List

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

Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

San Joaquin County EIFD Parcels List

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

Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

San Joaquin County EIFD Parcels List

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

Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

San Joaquin County EIFD Parcels List

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

Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

San Joaquin County EIFD Parcels List

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

San Joaquin County EIFD Parcels List

Prepared by LWA

Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

San Joaquin County EIFD Parcels List

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

San Joaquin County EIFD Parcels List

Prepared by LWA

Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

San Joaquin County EIFD Parcels List

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

Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

San Joaquin County EIFD Parcels List

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

Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

San Joaquin County EIFD Parcels List

APN	APN	APN	APN	APN	APN
193-318-0050-000	193-318-0700-000	193-322-0050-000	193-323-0080-000	193-324-0440-000	193-325-0230-000
193-318-0060-000	193-318-0720-000	193-322-0060-000	193-323-0090-000	193-324-0450-000	193-325-0240-000
193-318-0080-000	193-318-0730-000	193-322-0170-000	193-323-0100-000	193-324-0460-000	193-325-0250-000
193-318-0090-000	193-318-0740-000	193-322-0190-000	193-323-0140-000	193-324-0470-000	193-325-0260-000
193-318-0100-000	193-318-0770-000	193-322-0200-000	193-323-0150-000	193-324-0480-000	193-325-0300-000
193-318-0110-000	193-318-0780-000	193-322-0210-000	193-324-0020-000	193-324-0530-000	193-325-0310-000
193-318-0120-000	193-318-0800-000	193-322-0240-000	193-324-0030-000	193-324-0540-000	193-325-0320-000
193-318-0130-000	193-318-0810-000	193-322-0270-000	193-324-0040-000	193-324-0580-000	193-325-0330-000
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193-318-0170-000	193-318-0850-000	193-322-0310-000	193-324-0070-000	193-324-0620-000	193-325-0360-000
193-318-0180-000	193-318-0860-000	193-322-0330-000	193-324-0080-000	193-324-0630-000	193-325-0370-000
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193-318-0260-000	193-318-0900-000	193-322-0370-000	193-324-0120-000	193-324-0670-000	193-325-0410-000
193-318-0270-000	193-318-0910-000	193-322-0390-000	193-324-0130-000	193-324-0680-000	193-325-0420-000
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193-318-0470-000	193-319-0140-000	193-322-0580-000	193-324-0280-000	193-325-0060-000	193-326-0150-000
193-318-0500-000	193-320-0030-000	193-322-0590-000	193-324-0290-000	193-325-0070-000	193-326-0160-000
193-318-0510-000	193-320-0040-000	193-322-0600-000	193-324-0300-000	193-325-0080-000	193-326-0170-000
193-318-0520-000	193-320-0050-000	193-322-0610-000	193-324-0310-000	193-325-0110-000	193-326-0190-000
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193-318-0690-000	193-322-0040-000	193-323-0070-000	193-324-0430-000	193-325-0220-000	193-326-0300-000

Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

San Joaquin County EIFD Parcels List

APN	APN	APN	APN	APN	APN
193-326-0310-000	193-328-0310-000	193-330-0170-000	193-332-0080-000	193-334-0130-000	193-338-0040-000
193-326-0320-000	193-328-0320-000	193-330-0180-000	193-332-0120-000	193-334-0140-000	193-338-0050-000
193-326-0330-000	193-328-0330-000	193-330-0190-000	193-332-0130-000	193-334-0150-000	193-341-0010-000
193-326-0340-000	193-328-0340-000	193-330-0200-000	193-332-0170-000	193-334-0160-000	193-341-0020-000
193-327-0080-000	193-328-0350-000	193-330-0210-000	193-332-0180-000	193-334-0170-000	193-341-0030-000
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193-328-0300-000	193-330-0160-000	193-331-0390-000	193-334-0120-000	193-338-0030-000	196-603-0270-000

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San Joaquin County EIFD Parcels List

APN	APN	APN	APN	APN	APN
196-603-0280-000	196-605-0420-000	196-607-0180-000	196-608-0460-000	196-609-0140-000	196-609-0590-000
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196-605-0410-000	196-607-0170-000	196-608-0450-000	196-609-0130-000	196-609-0580-000	196-610-0140-000

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San Joaquin County EIFD Parcels List

APN	APN	APN	APN	APN	APN
196-610-0150-000	196-610-0600-000	196-612-0070-000	196-612-0520-000	196-613-0290-000	196-614-0100-000
196-610-0160-000	196-610-0610-000	196-612-0080-000	196-612-0530-000	196-613-0300-000	196-614-0110-000
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APN	APN	APN	APN	APN	APN
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196-615-0390-000	196-616-0020-000	196-616-0470-000	196-618-0060-000	196-618-0530-000	196-619-0390-000

Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

San Joaquin County EIFD Parcels List

APN	APN	APN	APN	APN	APN
196-619-0400-000	196-620-0040-000	196-620-0490-000	196-621-0170-000	196-622-0310-000	196-623-0450-000
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196-620-0030-000	196-620-0480-000	196-621-0160-000	196-622-0300-000	196-623-0440-000	196-624-0360-000

Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

San Joaquin County EIFD Parcels List

APN	APN	APN	APN	APN	APN
196-624-0370-000	196-625-0460-000	196-626-0370-000	196-628-0270-000	196-629-0330-000	196-630-0180-000
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APN	APN	APN	APN	APN	APN
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Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

San Joaquin County EIFD Parcels List

APN	APN	APN	APN	APN	APN
196-639-0050-000	196-639-0500-000	196-640-0320-000	196-642-0200-000	196-644-0020-000	196-645-0120-000
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Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

San Joaquin County EIFD Parcels List

APN	APN	APN	APN	APN	APN
196-646-0270-000	196-648-0040-000	196-648-0490-000	196-649-0100-000	196-649-0570-000	196-652-0230-000
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196-653-0560-000	196-654-0420-000	196-656-0060-000	196-657-0330-000	196-658-0170-000	196-658-0620-000

Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

San Joaquin County EIFD Parcels List

APN	APN	APN	APN	APN	APN
196-658-0630-000	196-660-0150-000	196-660-0600-000	196-661-0260-000	196-661-0710-000	196-662-0320-000
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Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

San Joaquin County EIFD Parcels List

APN	APN	APN	APN	APN	APN
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196-663-0250-000	196-664-0040-000	196-664-0490-000	196-665-0440-000	196-666-0230-000	196-667-0160-000
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196-663-0640-000	196-664-0430-000	196-665-0380-000	196-666-0170-000	196-667-0100-000	196-668-0040-000

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San Joaquin County EIFD Parcels List

APN	APN	APN	APN	APN	APN
196-668-0050-000	196-668-0500-000	196-669-0070-000	196-670-0090-000	196-670-0540-000	196-671-0270-000
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196-668-0370-000	196-668-0820-000	196-669-0390-000	196-670-0410-000	196-671-0140-000	196-672-0020-000
196-668-0380-000	196-668-0830-000	196-669-0400-000	196-670-0420-000	196-671-0150-000	196-672-0030-000
196-668-0390-000	196-668-0840-000	196-669-0410-000	196-670-0430-000	196-671-0160-000	196-672-0040-000
196-668-0400-000	196-668-0850-000	196-669-0420-000	196-670-0440-000	196-671-0170-000	196-672-0050-000
196-668-0410-000	196-668-0860-000	196-669-0430-000	196-670-0450-000	196-671-0180-000	196-672-0060-000
196-668-0420-000	196-668-0870-000	196-670-0010-000	196-670-0460-000	196-671-0190-000	196-672-0070-000
196-668-0430-000	196-668-0880-000	196-670-0020-000	196-670-0470-000	196-671-0200-000	196-672-0080-000
196-668-0440-000	196-669-0010-000	196-670-0030-000	196-670-0480-000	196-671-0210-000	196-672-0090-000
196-668-0450-000	196-669-0020-000	196-670-0040-000	196-670-0490-000	196-671-0220-000	196-672-0100-000
196-668-0460-000	196-669-0030-000	196-670-0050-000	196-670-0500-000	196-671-0230-000	196-672-0110-000
196-668-0470-000	196-669-0040-000	196-670-0060-000	196-670-0510-000	196-671-0240-000	196-672-0120-000
196-668-0480-000	196-669-0050-000	196-670-0070-000	196-670-0520-000	196-671-0250-000	196-672-0130-000
196-668-0490-000	196-669-0060-000	196-670-0080-000	196-670-0530-000	196-671-0260-000	196-672-0140-000

Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

San Joaquin County EIFD Parcels List

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

Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

San Joaquin County EIFD Parcels List

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

Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

San Joaquin County EIFD Parcels List

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

San Joaquin County EIFD Parcels List

Prepared by LWA

Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

San Joaquin County EIFD Parcels List

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

Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

San Joaquin County EIFD Parcels List

APN	APN	APN	APN	APN	APN
226-641-0260-000	226-641-0710-000	226-645-0410-000	226-646-0420-000	226-646-0880-000	226-649-0420-000
226-641-0270-000	226-641-0720-000	226-645-0420-000	226-646-0430-000	226-646-0900-000	226-649-0430-000
226-641-0280-000	226-641-0730-000	226-645-0430-000	226-646-0440-000	226-646-0910-000	226-649-0440-000
226-641-0290-000	226-641-0740-000	226-645-0440-000	226-646-0450-000	226-646-0920-000	226-649-0450-000
226-641-0300-000	226-641-0750-000	226-645-0460-000	226-646-0460-000	226-649-0010-000	226-649-0460-000
226-641-0310-000	226-645-0010-000	226-645-0470-000	226-646-0470-000	226-649-0020-000	226-649-0470-000
226-641-0320-000	226-645-0020-000	226-646-0010-000	226-646-0480-000	226-649-0030-000	226-649-0480-000
226-641-0330-000	226-645-0030-000	226-646-0020-000	226-646-0490-000	226-649-0040-000	226-649-0490-000
226-641-0340-000	226-645-0040-000	226-646-0030-000	226-646-0500-000	226-649-0050-000	226-649-0500-000
226-641-0350-000	226-645-0050-000	226-646-0040-000	226-646-0510-000	226-649-0060-000	226-649-0510-000
226-641-0360-000	226-645-0060-000	226-646-0070-000	226-646-0520-000	226-649-0070-000	226-649-0520-000
226-641-0370-000	226-645-0070-000	226-646-0080-000	226-646-0530-000	226-649-0080-000	226-649-0530-000
226-641-0380-000	226-645-0080-000	226-646-0090-000	226-646-0540-000	226-649-0090-000	226-649-0540-000
226-641-0390-000	226-645-0090-000	226-646-0100-000	226-646-0550-000	226-649-0100-000	226-649-0550-000
226-641-0400-000	226-645-0100-000	226-646-0110-000	226-646-0560-000	226-649-0110-000	226-649-0560-000
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226-641-0500-000	226-645-0200-000	226-646-0210-000	226-646-0670-000	226-649-0210-000	226-649-0660-000
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226-641-0630-000	226-645-0330-000	226-646-0340-000	226-646-0800-000	226-649-0340-000	226-650-0040-000
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226-641-0660-000	226-645-0360-000	226-646-0370-000	226-646-0830-000	226-649-0370-000	226-650-0070-000
226-641-0670-000	226-645-0370-000	226-646-0380-000	226-646-0840-000	226-649-0380-000	226-650-0080-000
226-641-0680-000	226-645-0380-000	226-646-0390-000	226-646-0850-000	226-649-0390-000	226-650-0090-000
226-641-0690-000	226-645-0390-000	226-646-0400-000	226-646-0860-000	226-649-0400-000	226-650-0100-000
226-641-0700-000	226-645-0400-000	226-646-0410-000	226-646-0870-000	226-649-0410-000	226-650-0110-000

Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

San Joaquin County EIFD Parcels List

APN	APN	APN	APN	APN	APN
226-650-0120-000	226-650-0590-000	226-653-0430-000	226-654-0280-000	226-655-0140-000	226-655-0590-000
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226-650-0160-000	226-653-0020-000	226-653-0470-000	226-654-0320-000	226-655-0180-000	226-656-0020-000
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226-650-0200-000	226-653-0060-000	226-653-0510-000	226-654-0360-000	226-655-0220-000	226-656-0060-000
226-650-0210-000	226-653-0070-000	226-653-0520-000	226-654-0370-000	226-655-0230-000	226-656-0070-000
226-650-0220-000	226-653-0080-000	226-653-0530-000	226-654-0380-000	226-655-0240-000	226-656-0080-000
226-650-0230-000	226-653-0090-000	226-653-0540-000	226-654-0390-000	226-655-0250-000	226-656-0090-000
226-650-0240-000	226-653-0100-000	226-653-0550-000	226-654-0400-000	226-655-0260-000	226-656-0100-000
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226-650-0560-000	226-653-0400-000	226-654-0250-000	226-655-0110-000	226-655-0560-000	226-656-0400-000
226-650-0570-000	226-653-0410-000	226-654-0260-000	226-655-0120-000	226-655-0570-000	226-656-0410-000
226-650-0580-000	226-653-0420-000	226-654-0270-000	226-655-0130-000	226-655-0580-000	226-656-0420-000

Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

San Joaquin County EIFD Parcels List

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

Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

San Joaquin County EIFD Parcels List

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

Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

San Joaquin County EIFD Parcels List

APN	APN	APN	APN	APN	APN
241-145-0260-000	241-146-0040-000	241-147-0170-000	241-149-0150-000	241-152-0010-000	241-155-0120-000
241-145-0270-000	241-146-0050-000	241-147-0180-000	241-149-0160-000	241-152-0030-000	241-155-0130-000
241-145-0280-000	241-146-0060-000	241-147-0190-000	241-149-0170-000	241-152-0150-000	241-155-0140-000
241-145-0290-000	241-146-0070-000	241-147-0200-000	241-149-0180-000	241-152-0170-000	241-155-0150-000
241-145-0300-000	241-146-0080-000	241-147-0210-000	241-149-0190-000	241-152-0180-000	241-155-0160-000
241-145-0310-000	241-146-0090-000	241-147-0220-000	241-149-0200-000	241-152-0210-000	241-155-0170-000
241-145-0320-000	241-146-0100-000	241-147-0230-000	241-149-0210-000	241-152-0220-000	241-155-0180-000
241-145-0330-000	241-146-0110-000	241-148-0010-000	241-149-0220-000	241-153-0010-000	241-155-0190-000
241-145-0340-000	241-146-0120-000	241-148-0020-000	241-149-0230-000	241-153-0020-000	241-156-0010-000
241-145-0350-000	241-146-0130-000	241-148-0030-000	241-149-0240-000	241-153-0030-000	241-156-0020-000
241-145-0360-000	241-146-0140-000	241-148-0040-000	241-149-0250-000	241-153-0060-000	241-156-0030-000
241-145-0370-000	241-146-0150-000	241-148-0050-000	241-149-0260-000	241-153-0070-000	241-156-0040-000
241-145-0380-000	241-146-0160-000	241-148-0060-000	241-149-0270-000	241-153-0080-000	241-156-0050-000
241-145-0390-000	241-146-0170-000	241-148-0070-000	241-149-0280-000	241-153-0110-000	241-156-0060-000
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241-145-0430-000	241-146-0210-000	241-148-0110-000	241-150-0040-000	241-154-0010-000	241-156-0100-000
241-145-0440-000	241-146-0220-000	241-148-0120-000	241-150-0050-000	241-154-0020-000	241-156-0110-000
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241-145-0510-000	241-146-0290-000	241-148-0190-000	241-150-0120-000	241-154-0090-000	241-156-0180-000
241-145-0520-000	241-146-0300-000	241-148-0200-000	241-150-0130-000	241-154-0100-000	241-156-0190-000
241-145-0530-000	241-146-0310-000	241-148-0210-000	241-150-0140-000	241-154-0110-000	241-156-0200-000
241-145-0540-000	241-146-0320-000	241-148-0220-000	241-150-0150-000	241-154-0120-000	241-156-0210-000
241-145-0550-000	241-147-0010-000	241-148-0230-000	241-150-0160-000	241-154-0130-000	241-156-0220-000
241-145-0560-000	241-147-0020-000	241-148-0240-000	241-150-0170-000	241-154-0140-000	241-156-0230-000
241-145-0570-000	241-147-0030-000	241-149-0010-000	241-150-0180-000	241-154-0150-000	241-156-0240-000
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241-145-0590-000	241-147-0050-000	241-149-0030-000	241-150-0200-000	241-154-0170-000	241-156-0260-000
241-145-0600-000	241-147-0060-000	241-149-0040-000	241-150-0210-000	241-155-0010-000	241-156-0270-000
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241-146-0010-000	241-147-0140-000	241-149-0120-000	241-150-0290-000	241-155-0090-000	241-156-0350-000
241-146-0020-000	241-147-0150-000	241-149-0130-000	241-151-0030-000	241-155-0100-000	241-156-0360-000
241-146-0030-000	241-147-0160-000	241-149-0140-000	241-151-0050-000	241-155-0110-000	241-156-0370-000

Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

San Joaquin County EIFD Parcels List

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

Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

San Joaquin County EIFD Parcels List

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

Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

San Joaquin County EIFD Parcels List

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

Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

San Joaquin County EIFD Parcels List

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

Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

San Joaquin County EIFD Parcels List

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241-180-0380-000	241-181-0300-000	268-801-0240-000	268-802-0130-000	268-802-0580-000	268-803-0390-000
241-180-0390-000	241-181-0310-000	268-801-0250-000	268-802-0140-000	268-802-0590-000	268-803-0400-000
241-180-0400-000	241-181-0320-000	268-801-0260-000	268-802-0150-000	268-802-0600-000	268-803-0410-000
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241-180-0480-000	241-181-0400-000	268-801-0340-000	268-802-0230-000	268-803-0040-000	268-803-0490-000
241-180-0490-000	241-181-0410-000	268-801-0350-000	268-802-0240-000	268-803-0050-000	268-803-0500-000
241-180-0500-000	241-181-0420-000	268-801-0360-000	268-802-0250-000	268-803-0060-000	268-803-0510-000
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241-181-0070-000	268-801-0010-000	268-801-0460-000	268-802-0350-000	268-803-0160-000	268-803-0620-000
241-181-0080-000	268-801-0020-000	268-801-0470-000	268-802-0360-000	268-803-0170-000	268-803-0630-000
241-181-0090-000	268-801-0030-000	268-801-0480-000	268-802-0370-000	268-803-0180-000	268-803-0640-000
241-181-0100-000	268-801-0040-000	268-801-0490-000	268-802-0380-000	268-803-0190-000	268-803-0650-000
241-181-0110-000	268-801-0050-000	268-801-0500-000	268-802-0390-000	268-803-0200-000	268-803-0660-000
241-181-0120-000	268-801-0060-000	268-801-0510-000	268-802-0400-000	268-803-0210-000	268-803-0670-000
241-181-0130-000	268-801-0070-000	268-801-0520-000	268-802-0410-000	268-803-0220-000	268-803-0680-000
241-181-0140-000	268-801-0080-000	268-801-0530-000	268-802-0420-000	268-803-0230-000	268-803-0690-000
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241-181-0240-000	268-801-0180-000	268-802-0070-000	268-802-0520-000	268-803-0330-000	268-803-0790-000
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241-181-0270-000	268-801-0210-000	268-802-0100-000	268-802-0550-000	268-803-0360-000	268-803-0820-000
241-181-0280-000	268-801-0220-000	268-802-0110-000	268-802-0560-000	268-803-0370-000	268-803-0830-000

Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

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

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San Joaquin County EIFD Parcels List

APN	APN	APN	APN	APN	APN
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268-809-0310-000	268-809-0760-000				
268-809-0320-000	268-809-0770-000				
268-809-0330-000	268-809-0780-000				
268-809-0340-000	268-809-0790-000				
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268-809-0560-000					
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268-809-0680-000					
268-809-0690-000					
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268-809-0710-000					
268-809-0720-000					
268-809-0730-000					
268-809-0740-000					



ATTACHMENT B:

Bond Proceed Analysis

Attachment B: Bond Proceed Analysis

SJAFCA Assessment Revenue Bonds Series 2025

Sources and Uses of Funds

Sources of Funds

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

Total Sources			123,809,400.00

Uses of Funds

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

Total Uses			123,804,738.25

Rounding Adjustment			4,661.75

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

Attachment B: Bond Proceed Analysis

SJAFCA

Assessment Revenue Bonds

Series 2025

Summary Calculations

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

Attachment B: Bond Proceed Analysis

SJAFCA

Assessment Revenue Bonds

Series 2025

Gross Debt Service Schedule

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

Attachment B: Bond Proceed Analysis

SJAFCA

Assessment Revenue Bonds

Series 2025

Net Debt Service Schedule

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

Attachment B: Bond Proceed Analysis**SJAFCA****Assessment Revenue Bonds****Series 2025 (Max Capacity)****Sources and Uses of Funds**

Sources of Funds

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

Total Sources			136,941,750.00

Uses of Funds

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

Total Uses			136,941,750.00

Rounding Adjustment			-

Run Date	November 2, 2021
Run Time	6:12 AM

Attachment B: Bond Proceed Analysis

SJAFCA

Assessment Revenue Bonds

Series 2025 (Max Capacity)

Summary Calculations

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

Attachment B: Bond Proceed Analysis

SJAFCA

Assessment Revenue Bonds

Series 2025 (Max Capacity)

Gross Debt Service Schedule

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

Attachment B: Bond Proceed Analysis

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

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

Attachment B: Bond Proceed Analysis

SJAFCA
EIFD Revenue Bonds
Series 2027

Sources and Uses of Funds

Sources of Funds

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

Total Sources			48,351,600.00

Uses of Funds

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

Total Uses			48,350,775.00

Rounding Adjustment			825.00

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

Attachment B: Bond Proceed Analysis

SJAFCA
EIFD Revenue Bonds
Series 2027

Summary Calculations

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

Attachment B: Bond Proceed Analysis

SJAFCA
EIFD Revenue Bonds
Series 2027

Gross Debt Service Schedule

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

Attachment B: Bond Proceed Analysis

SJAFCA
EIFD Revenue Bonds
Series 2027

Net Debt Service Schedule

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



ATTACHMENT C:
**Description of Facilities and
Development to Be Financed**

ATTACHMENT C

Description of Facilities to be Financed

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

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

Other Expenses

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

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

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

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

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

Source: EPS.

[1] Represents non-redevelopment area parcels only.

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

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

Fiscal Year Ending	Annual EIFD Revenue (Fiscal Years 2021-22 through 2060-61)			
	Lathrop [1]	Manteca [1]	Stockton [1]	Total
2021	\$0	\$0	\$0	\$0
2022	\$0	\$0	\$0	\$0
2023	\$507,063	\$268,832	\$129,406	\$905,301
2024	\$954,579	\$770,889	\$273,414	\$1,998,882
2025	\$1,320,436	\$1,184,477	\$380,432	\$2,885,345
2026	\$1,726,942	\$1,722,524	\$460,687	\$3,910,153
2027	\$2,148,215	\$2,154,898	\$578,517	\$4,881,630
2028	\$2,603,821	\$2,548,729	\$711,980	\$5,864,529
2029	\$3,040,526	\$2,944,633	\$815,180	\$6,800,338
2030	\$3,469,486	\$3,371,483	\$922,655	\$7,763,624
2031	\$2,437,191	\$2,562,318	\$749,662	\$5,749,170
2032	\$2,648,163	\$2,872,629	\$830,425	\$6,351,216
2033	\$2,867,773	\$3,196,666	\$931,371	\$6,995,811
2034	\$3,091,242	\$3,550,386	\$1,080,423	\$7,722,051
2035	\$3,321,806	\$3,921,291	\$1,231,184	\$8,474,281
2036	\$3,546,328	\$4,251,641	\$1,389,027	\$9,186,996
2037	\$3,779,505	\$4,563,940	\$1,554,241	\$9,897,686
2038	\$3,987,207	\$4,847,374	\$1,727,126	\$10,561,707
2039	\$4,202,143	\$5,075,316	\$1,896,065	\$11,173,524
2040	\$4,424,561	\$5,311,926	\$2,063,967	\$11,800,454
2041	\$4,714,292	\$5,550,122	\$2,247,409	\$12,511,823
2042	\$5,018,420	\$5,753,997	\$2,439,008	\$13,211,426
2043	\$5,334,727	\$5,964,465	\$2,639,089	\$13,938,281
2044	\$5,663,669	\$6,181,737	\$2,849,226	\$14,694,632
2045	\$6,005,719	\$6,406,033	\$3,004,792	\$15,416,544
2046	\$6,361,368	\$6,637,578	\$3,166,135	\$16,165,082
2047	\$6,731,125	\$6,876,606	\$3,333,463	\$16,941,194
2048	\$7,115,515	\$7,123,357	\$3,501,982	\$17,740,854
2049	\$7,515,084	\$7,378,079	\$3,671,437	\$18,564,599
2050	\$7,930,396	\$7,641,028	\$3,846,916	\$19,418,340
2051	\$8,362,037	\$7,912,469	\$4,028,628	\$20,303,134
2052	\$8,806,820	\$8,192,675	\$4,218,489	\$21,217,984
2053	\$9,268,937	\$8,481,928	\$4,401,376	\$22,152,240
2054	\$9,749,028	\$8,780,517	\$4,590,447	\$23,119,993
2055	\$10,247,757	\$9,088,743	\$4,785,911	\$24,122,411
2056	\$10,765,808	\$9,404,783	\$4,987,979	\$25,158,570
2057	\$11,303,893	\$9,708,420	\$5,199,544	\$26,211,858
2058	\$11,862,747	\$10,021,167	\$5,402,077	\$27,285,991
2059	\$12,443,132	\$10,343,296	\$5,611,091	\$28,397,519
2060	\$13,045,837	\$10,675,089	\$5,826,792	\$29,547,718
2061	\$13,498,100	\$11,016,836	\$6,049,394	\$30,564,330
Total	\$231,821,397	\$224,258,877	\$103,526,949	\$559,607,223

EIFD rev

Source: EPS.

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

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

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

Impacts of EIFD from
New Development Only

Jurisdiction / Item	Formula	Net Fiscal Impact by Fiscal Year Ending					
		2025	2030	2035	2040	2050	2060
<i>EIFD Allocation [1]</i>		[1] [2]	20%	20%	20%	20%	20%
Lathrop							
EIFD Allocation							
Estimated EIFD Allocation (Real \$) [3]	<i>a</i>	\$152,452	\$396,739	\$1,231,389	\$1,642,349	\$2,950,210	\$4,859,116
Discount Factor	<i>b</i>	1.16	1.34	1.56	1.81	2.43	3.26
Estimated EIFD Allocation (Current 2020\$)	<i>c = a / b</i>	\$131,506	\$295,211	\$790,382	\$909,329	\$1,215,448	\$1,489,595
Net Fiscal Impact [4]							
Net Fiscal Surplus/(Deficit) (2020\$)	<i>d</i>	\$264,000	\$3,276,000	\$4,303,000	\$4,691,000	\$1,568,000	(\$1,381,000)
Net Fiscal Surplus/(Deficit) (after EIFD Contribution) [3]	<i>e = d - c</i>	\$132,494	\$2,980,789	\$3,512,618	\$3,781,671	\$352,552	(\$2,870,595)
Manteca							
EIFD Allocation							
Estimated EIFD Allocation (Real \$) [3]	<i>f</i>	\$80,855	\$219,499	\$1,525,845	\$2,046,328	\$2,960,420	\$4,148,657
Discount Factor	<i>g</i>	1.16	1.34	1.56	1.81	2.43	3.26
Estimated EIFD Allocation (Current 2020\$)	<i>h = f / g</i>	\$69,746	\$163,328	\$979,382	\$1,133,002	\$1,219,654	\$1,271,799
Net Fiscal Impact [4]							
Net Fiscal Surplus/(Deficit) (2020\$)	<i>i</i>	(\$962,000)	\$1,245,000	\$3,225,000	\$3,921,000	\$4,777,000	\$5,199,000
Net Fiscal Surplus/(Deficit) (after EIFD Contribution) [3]	<i>j - i - h</i>	(\$1,031,746)	\$1,081,672	\$2,245,618	\$2,787,998	\$3,557,346	\$3,927,201
Stockton							
EIFD Allocation							
Estimated EIFD Allocation (Real \$) [3]	<i>k</i>	\$6,118	\$13,783	\$496,835	\$831,909	\$1,515,462	\$2,270,002
Discount Factor	<i>l</i>	1.16	1.34	1.56	1.81	2.43	3.26
Estimated EIFD Allocation (Current 2020\$)	<i>m = k / l</i>	\$5,277	\$10,256	\$318,899	\$460,608	\$624,350	\$695,885
Net Fiscal Impact [4]							
Net Fiscal Surplus/(Deficit) (2020\$)	<i>n</i>	(\$1,639,000)	(\$920,000)	(\$6,000)	\$1,244,000	\$3,367,000	\$4,238,000
Net Fiscal Surplus/(Deficit) (after EIFD Contribution) [3]	<i>o - n - m</i>	(\$1,644,277)	(\$930,256)	(\$324,899)	\$783,392	\$2,742,650	\$3,542,115
San Joaquin County							
EIFD Allocation							
Estimated EIFD Allocation (Real \$) [3]	<i>p</i>	\$2,645,921	\$7,129,499	\$5,220,212	\$7,279,868	\$11,992,248	\$18,269,943
Discount Factor	<i>q</i>	1.16	1.34	1.56	1.81	2.43	3.26
Estimated EIFD Allocation (Current 2020\$)	<i>r = p / q</i>	\$2,282,394	\$5,305,017	\$3,350,656	\$4,030,686	\$4,940,647	\$5,600,776
Net Fiscal Impact [4]							
Net Fiscal Surplus/(Deficit) (2020\$)	<i>s</i>	\$5,962,000	\$12,508,000	\$17,554,000	\$20,498,000	\$23,825,000	\$25,709,000
Net Fiscal Surplus/(Deficit) (after EIFD Contribution) [3]	<i>t = s - r</i>	\$3,679,606	\$7,202,983	\$14,203,344	\$16,467,314	\$18,884,353	\$20,108,224

fiscal

Source: EPS.

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

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

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

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

assumps

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

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

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

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

Refer to Table D-5, Table D-6, and Table D-4 for additional details pertaining to the calculation of property tax allocations for annexation areas.

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

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

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

Lathrop
Existing City and
Annexation Areas

Fiscal Year Ending	Net City Property Tax Revenue [1]			Net County Property Tax Revenue [1]			EIFD Revenue		
	Existing City Boundaries	Annexation Areas	Total	Existing City Boundaries	Annexation Areas	Total	City EIFD Revenue	County EIFD Revenue	Total
	Table 6	Table 7		Table 6	Table 7				
2021	\$3,689,598	\$0	\$3,689,598	\$6,162,942	\$0	\$6,162,942	\$0	\$0	\$0
2022	\$3,800,286	\$0	\$3,800,286	\$6,347,830	\$0	\$6,347,830	\$0	\$0	\$0
2023	\$4,327,174	\$0	\$4,327,174	\$6,877,190	\$0	\$6,877,190	\$58,543	\$448,520	\$507,063
2024	\$4,792,188	\$0	\$4,792,188	\$7,344,385	\$0	\$7,344,385	\$110,211	\$844,367	\$954,579
2025	\$5,172,350	\$0	\$5,172,350	\$7,726,330	\$0	\$7,726,330	\$152,452	\$1,167,984	\$1,320,436
2026	\$5,583,653	\$4,968	\$5,588,621	\$8,139,562	\$11,953	\$8,151,516	\$198,704	\$1,528,238	\$1,726,942
2027	\$6,009,634	\$10,235	\$6,019,869	\$8,567,542	\$24,624	\$8,592,165	\$246,620	\$1,901,595	\$2,148,215
2028	\$6,470,595	\$15,812	\$6,486,407	\$9,030,664	\$38,044	\$9,068,708	\$298,458	\$2,305,363	\$2,603,821
2029	\$6,911,189	\$21,716	\$6,932,905	\$9,473,325	\$52,246	\$9,525,572	\$348,069	\$2,692,457	\$3,040,526
2030	\$7,342,976	\$27,959	\$7,370,935	\$9,907,137	\$67,267	\$9,974,405	\$396,739	\$3,072,747	\$3,469,486
2031	\$7,393,505	\$30,718	\$7,424,223	\$12,349,786	\$122,870	\$12,472,656	\$905,984	\$1,531,207	\$2,437,191
2032	\$7,697,927	\$36,912	\$7,734,839	\$12,858,279	\$147,649	\$13,005,928	\$983,638	\$1,664,525	\$2,648,163
2033	\$8,014,644	\$43,451	\$8,058,095	\$13,387,310	\$173,804	\$13,561,114	\$1,064,452	\$1,803,321	\$2,867,773
2034	\$8,336,469	\$50,349	\$8,386,818	\$13,924,871	\$201,396	\$14,126,266	\$1,146,633	\$1,944,609	\$3,091,242
2035	\$8,668,220	\$57,621	\$8,725,842	\$14,479,013	\$230,486	\$14,709,499	\$1,231,389	\$2,090,417	\$3,321,806
2036	\$9,001,301	\$59,350	\$9,060,651	\$15,035,377	\$237,401	\$15,272,777	\$1,315,091	\$2,231,237	\$3,546,328
2037	\$9,347,249	\$61,131	\$9,408,380	\$15,613,233	\$244,523	\$15,857,756	\$1,402,023	\$2,377,482	\$3,779,505
2038	\$9,654,938	\$62,965	\$9,717,903	\$16,127,184	\$251,858	\$16,379,042	\$1,479,404	\$2,507,803	\$3,987,207
2039	\$9,973,360	\$64,854	\$10,038,213	\$16,659,062	\$259,414	\$16,918,476	\$1,559,482	\$2,642,661	\$4,202,143
2040	\$10,302,882	\$66,799	\$10,369,681	\$17,209,481	\$267,196	\$17,476,677	\$1,642,349	\$2,782,212	\$4,424,561
2041	\$10,733,126	\$68,803	\$10,801,929	\$17,928,142	\$275,212	\$18,203,354	\$1,750,411	\$2,963,881	\$4,714,292
2042	\$11,184,824	\$70,867	\$11,255,691	\$18,682,638	\$283,469	\$18,966,106	\$1,863,851	\$3,154,569	\$5,018,420
2043	\$11,654,647	\$72,993	\$11,727,640	\$19,467,410	\$291,973	\$19,759,383	\$1,981,839	\$3,352,888	\$5,334,727
2044	\$12,143,278	\$75,183	\$12,218,461	\$20,283,597	\$300,732	\$20,584,329	\$2,104,544	\$3,559,125	\$5,663,669
2045	\$12,651,421	\$77,438	\$12,728,860	\$21,132,378	\$309,754	\$21,442,132	\$2,232,144	\$3,773,575	\$6,005,719
2046	\$13,179,809	\$79,762	\$13,259,570	\$22,014,972	\$319,047	\$22,334,019	\$2,364,821	\$3,996,547	\$6,361,368
2047	\$13,729,197	\$82,154	\$13,811,351	\$22,932,646	\$328,618	\$23,261,264	\$2,502,766	\$4,228,359	\$6,731,125
2048	\$14,300,370	\$84,619	\$14,384,989	\$23,886,709	\$338,476	\$24,225,186	\$2,646,176	\$4,469,339	\$7,115,515
2049	\$14,894,142	\$87,158	\$14,981,300	\$24,878,520	\$348,631	\$25,227,151	\$2,795,254	\$4,719,830	\$7,515,084
2050	\$15,511,354	\$89,772	\$15,601,126	\$25,909,483	\$359,090	\$26,268,573	\$2,950,210	\$4,980,186	\$7,930,396
2051	\$16,152,878	\$92,466	\$16,245,343	\$26,981,057	\$369,862	\$27,350,919	\$3,111,264	\$5,250,772	\$8,362,037
2052	\$16,813,936	\$95,240	\$16,909,176	\$28,085,260	\$380,958	\$28,466,218	\$3,277,223	\$5,529,597	\$8,806,820
2053	\$17,500,805	\$98,097	\$17,598,902	\$29,232,575	\$392,387	\$29,624,962	\$3,449,654	\$5,819,283	\$9,268,937
2054	\$18,214,437	\$101,040	\$18,315,477	\$30,424,594	\$404,159	\$30,828,753	\$3,628,798	\$6,120,231	\$9,749,028
2055	\$18,955,820	\$104,071	\$19,059,891	\$31,662,968	\$416,283	\$32,079,252	\$3,814,901	\$6,432,855	\$10,247,757
2056	\$19,725,978	\$107,193	\$19,833,171	\$32,949,405	\$428,772	\$33,378,177	\$4,008,221	\$6,757,587	\$10,765,808
2057	\$20,525,968	\$110,409	\$20,636,377	\$34,285,675	\$441,635	\$34,727,310	\$4,209,023	\$7,094,870	\$11,303,893
2058	\$21,356,889	\$113,721	\$21,470,610	\$35,673,608	\$454,884	\$36,128,492	\$4,417,581	\$7,445,166	\$11,862,747
2059	\$22,219,876	\$117,133	\$22,337,009	\$37,115,103	\$468,531	\$37,583,634	\$4,634,181	\$7,808,951	\$12,443,132
2060	\$23,116,105	\$120,647	\$23,236,751	\$38,612,124	\$482,586	\$39,094,711	\$4,859,116	\$8,186,720	\$13,045,837
2061	\$23,786,786	\$124,266	\$23,911,052	\$39,732,401	\$497,064	\$40,229,465	\$5,027,692	\$8,470,409	\$13,498,100
TOTAL	\$490,841,784	\$2,587,870	\$493,429,654	\$809,091,770	\$10,222,853	\$819,314,623	\$82,169,913	\$149,651,484	\$231,821,397

proj lath

Source: EPS.

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

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

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

Lathrop
Existing City

Fiscal Year Ending	Beginning Assessed Value	Gross Property Tax Revenue	Net City and County Property Tax Revenue						
			City	City EIFD Amount [1]	Net City	County	County EIFD Amount [1]	Net County	Total EIFD
<i>Formula</i>	<i>a</i>	<i>b=a*1.0%</i>	<i>c=b*11.23%</i>	<i>d</i>	<i>e=c-d</i>	<i>f=b*18.76%</i>	<i>g</i>	<i>h=f-g</i>	<i>i=d+g</i>
2021	\$3,285,629,232	\$32,856,292	\$3,689,598	\$0	\$3,689,598	\$6,162,942	\$0	\$6,162,942	\$0
2022	\$3,384,198,109	\$33,841,981	\$3,800,286	\$0	\$3,800,286	\$6,347,830	\$0	\$6,347,830	\$0
2023	\$3,905,532,003	\$39,055,320	\$4,385,718	\$58,543	\$4,327,174	\$7,325,710	\$448,520	\$6,877,190	\$507,063
2024	\$4,365,643,245	\$43,656,432	\$4,902,400	\$110,211	\$4,792,188	\$8,188,753	\$844,367	\$7,344,385	\$954,579
2025	\$4,741,797,337	\$47,417,973	\$5,324,802	\$152,452	\$5,172,350	\$8,894,315	\$1,167,984	\$7,726,330	\$1,320,436
2026	\$5,148,763,973	\$51,487,640	\$5,781,805	\$198,152	\$5,583,653	\$9,657,673	\$1,518,110	\$8,139,562	\$1,716,262
2027	\$5,570,254,018	\$55,702,540	\$6,255,117	\$245,483	\$6,009,634	\$10,448,273	\$1,880,731	\$8,567,542	\$2,126,214
2028	\$6,026,354,958	\$60,263,550	\$6,767,296	\$296,701	\$6,470,595	\$11,303,793	\$2,273,129	\$9,030,664	\$2,569,830
2029	\$6,462,303,917	\$64,623,039	\$7,256,845	\$345,656	\$6,911,189	\$12,121,514	\$2,648,189	\$9,473,325	\$2,993,845
2030	\$6,889,538,634	\$68,895,386	\$7,736,608	\$393,632	\$7,342,976	\$12,922,890	\$3,015,752	\$9,907,137	\$3,409,385
2031	\$7,383,952,317	\$73,839,523	\$8,291,810	\$898,305	\$7,393,505	\$13,850,275	\$1,500,489	\$12,349,786	\$2,398,794
2032	\$7,722,816,475	\$77,228,165	\$8,672,338	\$974,410	\$7,697,927	\$14,485,891	\$1,627,612	\$12,858,279	\$2,602,023
2033	\$8,075,366,926	\$80,753,669	\$9,068,234	\$1,053,590	\$8,014,644	\$15,147,179	\$1,759,870	\$13,387,310	\$2,813,460
2034	\$8,433,602,373	\$84,336,024	\$9,470,515	\$1,134,046	\$8,336,469	\$15,819,131	\$1,894,260	\$13,924,871	\$3,028,306
2035	\$8,802,887,679	\$88,028,877	\$9,885,204	\$1,216,984	\$8,668,220	\$16,511,809	\$2,032,796	\$14,479,013	\$3,249,779
2036	\$9,173,652,934	\$91,736,529	\$10,301,555	\$1,300,254	\$9,001,301	\$17,207,264	\$2,171,887	\$15,035,377	\$3,472,140
2037	\$9,558,741,506	\$95,587,415	\$10,733,990	\$1,386,741	\$9,347,249	\$17,929,584	\$2,316,351	\$15,613,233	\$3,703,092
2038	\$9,901,242,319	\$99,012,423	\$11,118,601	\$1,463,663	\$9,654,938	\$18,572,022	\$2,444,838	\$16,127,184	\$3,908,502
2039	\$10,255,690,313	\$102,556,903	\$11,516,629	\$1,543,269	\$9,973,360	\$19,236,870	\$2,577,808	\$16,659,062	\$4,121,077
2040	\$10,622,494,068	\$106,224,941	\$11,928,531	\$1,625,649	\$10,302,882	\$19,924,893	\$2,715,413	\$17,209,481	\$4,341,062
2041	\$11,101,416,110	\$111,014,161	\$12,466,336	\$1,733,210	\$10,733,126	\$20,823,220	\$2,895,078	\$17,928,142	\$4,628,288
2042	\$11,604,218,379	\$116,042,184	\$13,030,958	\$1,846,135	\$11,184,824	\$21,766,339	\$3,083,702	\$18,682,638	\$4,929,836
2043	\$12,127,197,510	\$121,271,975	\$13,618,238	\$1,963,590	\$11,654,647	\$22,747,305	\$3,279,895	\$19,467,410	\$5,243,485
2044	\$12,671,111,592	\$126,711,116	\$14,229,026	\$2,085,748	\$12,143,278	\$23,767,539	\$3,483,942	\$20,283,597	\$5,569,690
2045	\$13,236,746,041	\$132,367,460	\$14,864,205	\$2,212,784	\$12,651,421	\$24,828,515	\$3,696,137	\$21,132,378	\$5,908,921
2046	\$13,824,914,557	\$138,249,146	\$15,524,689	\$2,344,881	\$13,179,809	\$25,931,758	\$3,916,786	\$22,014,972	\$6,261,666
2047	\$14,436,460,113	\$144,364,601	\$16,211,424	\$2,482,228	\$13,729,197	\$27,078,850	\$4,146,204	\$22,932,646	\$6,628,432
2048	\$15,072,255,978	\$150,722,560	\$16,925,391	\$2,625,021	\$14,300,370	\$28,271,429	\$4,384,720	\$23,886,709	\$7,009,741
2049	\$15,733,206,782	\$157,332,068	\$17,667,606	\$2,773,464	\$14,894,142	\$29,511,192	\$4,632,672	\$24,878,520	\$7,406,137
2050	\$16,420,249,603	\$164,202,496	\$18,439,121	\$2,927,767	\$15,511,354	\$30,799,897	\$4,890,413	\$25,909,483	\$7,818,180
2051	\$17,134,355,108	\$171,343,551	\$19,241,026	\$3,088,148	\$16,152,878	\$32,139,363	\$5,158,307	\$26,981,057	\$8,246,455
2052	\$17,870,205,389	\$178,702,054	\$20,067,349	\$3,253,413	\$16,813,936	\$33,519,617	\$5,434,357	\$28,085,260	\$8,687,770
2053	\$18,634,785,769	\$186,347,858	\$20,925,935	\$3,425,130	\$17,500,805	\$34,953,761	\$5,721,186	\$29,232,575	\$9,146,316
2054	\$19,429,157,786	\$194,291,578	\$21,817,975	\$3,603,538	\$18,214,437	\$36,443,785	\$6,019,191	\$30,424,594	\$9,622,729
2055	\$20,254,420,817	\$202,544,208	\$22,744,704	\$3,788,884	\$18,955,820	\$37,991,753	\$6,328,785	\$31,662,968	\$10,117,668
2056	\$21,111,713,387	\$211,117,134	\$23,707,401	\$3,981,423	\$19,725,978	\$39,599,799	\$6,650,394	\$32,949,405	\$10,631,817
2057	\$22,002,214,534	\$220,022,145	\$24,707,389	\$4,181,421	\$20,525,968	\$41,270,136	\$6,984,461	\$34,285,675	\$11,165,882
2058	\$22,927,145,207	\$229,271,452	\$25,746,040	\$4,389,151	\$21,356,889	\$43,005,053	\$7,331,445	\$35,673,608	\$11,720,595
2059	\$23,887,769,727	\$238,877,697	\$26,824,774	\$4,604,898	\$22,219,876	\$44,806,922	\$7,691,818	\$37,115,103	\$12,296,716
2060	\$24,885,397,288	\$248,853,973	\$27,945,059	\$4,828,955	\$23,116,105	\$46,678,198	\$8,066,074	\$38,612,124	\$12,895,028
2061	\$25,631,959,206	\$256,319,592	\$28,783,411	\$4,996,625	\$23,786,786	\$48,078,544	\$8,346,143	\$39,732,401	\$13,342,768

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

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

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

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

**Lathrop
Annexation Area**

Fiscal Year Ending	Beginning Assessed Value [1]	Gross Property Tax Revenue	Net City and County Property Tax Revenue						
			City	City EIFD Amount [2]	Net City	County	County EIFD Amount [2]	Net County	Total EIFD
<i>Formula</i>	<i>a</i>	<i>b=a*1.0%</i>	<i>c=b*6.94%</i>	<i>d</i>	<i>e=c-d</i>	<i>f=b*27.75%</i>	<i>g</i>	<i>h=f-g</i>	<i>d+g</i>
2021	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2023	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2025	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2026	\$7,956,388	\$79,564	\$5,520	\$552	\$4,968	\$22,081	\$10,128	\$11,953	\$10,680
2027	\$16,390,159	\$163,902	\$11,372	\$1,137	\$10,235	\$45,487	\$20,863	\$24,624	\$22,000
2028	\$25,322,795	\$253,228	\$17,569	\$1,757	\$15,812	\$70,277	\$32,234	\$38,044	\$33,991
2029	\$34,776,639	\$347,766	\$24,129	\$2,413	\$21,716	\$96,514	\$44,268	\$52,246	\$46,681
2030	\$44,774,923	\$447,749	\$31,066	\$3,107	\$27,959	\$124,262	\$56,995	\$67,267	\$60,101
2031	\$55,341,805	\$553,418	\$38,397	\$7,679	\$30,718	\$153,588	\$30,718	\$122,870	\$38,397
2032	\$66,502,402	\$665,024	\$46,140	\$9,228	\$36,912	\$184,561	\$36,912	\$147,649	\$46,140
2033	\$78,282,827	\$782,828	\$54,314	\$10,863	\$43,451	\$217,255	\$43,451	\$173,804	\$54,314
2034	\$90,710,226	\$907,102	\$62,936	\$12,587	\$50,349	\$251,744	\$50,349	\$201,396	\$62,936
2035	\$103,812,814	\$1,038,128	\$72,027	\$14,405	\$57,621	\$288,107	\$57,621	\$230,486	\$72,027
2036	\$106,927,199	\$1,069,272	\$74,188	\$14,838	\$59,350	\$296,751	\$59,350	\$237,401	\$74,188
2037	\$110,135,015	\$1,101,350	\$76,413	\$15,283	\$61,131	\$305,653	\$61,131	\$244,523	\$76,413
2038	\$113,439,065	\$1,134,391	\$78,706	\$15,741	\$62,965	\$314,823	\$62,965	\$251,858	\$78,706
2039	\$116,842,237	\$1,168,422	\$81,067	\$16,213	\$64,854	\$324,268	\$64,854	\$259,414	\$81,067
2040	\$120,347,504	\$1,203,475	\$83,499	\$16,700	\$66,799	\$333,996	\$66,799	\$267,196	\$83,499
2041	\$123,957,929	\$1,239,579	\$86,004	\$17,201	\$68,803	\$344,015	\$68,803	\$275,212	\$86,004
2042	\$127,676,667	\$1,276,767	\$88,584	\$17,717	\$70,867	\$354,336	\$70,867	\$283,469	\$88,584
2043	\$131,506,967	\$1,315,070	\$91,241	\$18,248	\$72,993	\$364,966	\$72,993	\$291,973	\$91,241
2044	\$135,452,176	\$1,354,522	\$93,979	\$18,796	\$75,183	\$375,915	\$75,183	\$300,732	\$93,979
2045	\$139,515,742	\$1,395,157	\$96,798	\$19,360	\$77,438	\$387,192	\$77,438	\$309,754	\$96,798
2046	\$143,701,214	\$1,437,012	\$99,702	\$19,940	\$79,762	\$398,808	\$79,762	\$319,047	\$99,702
2047	\$148,012,250	\$1,480,123	\$102,693	\$20,539	\$82,154	\$410,772	\$82,154	\$328,618	\$102,693
2048	\$152,452,618	\$1,524,526	\$105,774	\$21,155	\$84,619	\$423,096	\$84,619	\$338,476	\$105,774
2049	\$157,026,196	\$1,570,262	\$108,947	\$21,789	\$87,158	\$435,788	\$87,158	\$348,631	\$108,947
2050	\$161,736,982	\$1,617,370	\$112,216	\$22,443	\$89,772	\$448,862	\$89,772	\$359,090	\$112,216
2051	\$166,589,092	\$1,665,891	\$115,582	\$23,116	\$92,466	\$462,328	\$92,466	\$369,862	\$115,582
2052	\$171,586,764	\$1,715,868	\$119,049	\$23,810	\$95,240	\$476,198	\$95,240	\$380,958	\$119,049
2053	\$176,734,367	\$1,767,344	\$122,621	\$24,524	\$98,097	\$490,484	\$98,097	\$392,387	\$122,621
2054	\$182,036,398	\$1,820,364	\$126,300	\$25,260	\$101,040	\$505,198	\$101,040	\$404,159	\$126,300
2055	\$187,497,490	\$1,874,975	\$130,089	\$26,018	\$104,071	\$520,354	\$104,071	\$416,283	\$130,089
2056	\$193,122,415	\$1,931,224	\$133,991	\$26,798	\$107,193	\$535,965	\$107,193	\$428,772	\$133,991
2057	\$198,916,087	\$1,989,161	\$138,011	\$27,602	\$110,409	\$552,044	\$110,409	\$441,635	\$138,011
2058	\$204,883,570	\$2,048,836	\$142,151	\$28,430	\$113,721	\$568,605	\$113,721	\$454,884	\$142,151
2059	\$211,030,077	\$2,110,301	\$146,416	\$29,283	\$117,133	\$585,663	\$117,133	\$468,531	\$146,416
2060	\$217,360,979	\$2,173,610	\$150,808	\$30,162	\$120,647	\$603,233	\$120,647	\$482,586	\$150,808
2061	\$223,881,809	\$2,238,818	\$155,333	\$31,067	\$124,266	\$621,330	\$124,266	\$497,064	\$155,333

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

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

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

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

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

Manteca
Existing City and
Annexation Areas

Fiscal Year Ending	Net City Property Tax Revenue [1]			Net County Property Tax Revenue [1]			EIFD Revenue		
	Existing City Boundaries	Annexation Areas	Total	Existing City Boundaries	Annexation Areas	Total	City EIFD Revenue	County EIFD Revenue	Total
	Table 9	Table 10		Table 9	Table 10				
2021	\$1,545,190	\$0	\$1,545,190	\$2,144,610	\$0	\$2,144,610	\$0	\$0	\$0
2022	\$1,591,546	\$0	\$1,591,546	\$2,208,948	\$0	\$2,208,948	\$0	\$0	\$0
2023	\$1,872,151	\$0	\$1,872,151	\$2,376,326	\$0	\$2,376,326	\$19,577	\$249,255	\$268,832
2024	\$2,488,437	\$28,555	\$2,516,992	\$2,863,732	\$65,085	\$2,928,816	\$53,516	\$717,373	\$770,889
2025	\$2,977,611	\$58,823	\$3,036,434	\$3,250,607	\$134,075	\$3,384,682	\$80,855	\$1,103,621	\$1,184,477
2026	\$3,634,077	\$90,881	\$3,724,959	\$3,769,791	\$207,145	\$3,976,937	\$117,093	\$1,605,431	\$1,722,524
2027	\$4,139,196	\$124,810	\$4,264,006	\$4,169,278	\$284,480	\$4,453,757	\$145,464	\$2,009,434	\$2,154,898
2028	\$4,585,619	\$160,693	\$4,746,312	\$4,522,343	\$366,268	\$4,888,611	\$170,849	\$2,377,880	\$2,548,729
2029	\$5,029,311	\$198,616	\$5,227,927	\$4,873,249	\$452,707	\$5,325,956	\$196,197	\$2,748,436	\$2,944,633
2030	\$5,509,972	\$238,671	\$5,748,643	\$5,253,392	\$544,003	\$5,797,395	\$223,603	\$3,147,880	\$3,371,483
2031	\$5,296,920	\$236,589	\$5,533,509	\$7,351,735	\$946,356	\$8,298,091	\$1,008,331	\$1,553,986	\$2,562,318
2032	\$5,738,077	\$274,147	\$6,012,225	\$7,964,030	\$1,096,590	\$9,060,619	\$1,128,010	\$1,744,618	\$2,872,629
2033	\$6,195,581	\$314,881	\$6,510,462	\$8,599,011	\$1,259,522	\$9,858,533	\$1,252,569	\$1,944,097	\$3,196,666
2034	\$6,675,641	\$368,587	\$7,044,228	\$9,265,299	\$1,474,347	\$10,739,646	\$1,386,011	\$2,164,375	\$3,550,386
2035	\$7,178,334	\$425,232	\$7,603,566	\$9,962,999	\$1,700,928	\$11,663,927	\$1,525,845	\$2,395,445	\$3,921,291
2036	\$7,606,671	\$484,944	\$8,091,615	\$10,557,500	\$1,939,777	\$12,497,277	\$1,647,858	\$2,603,783	\$4,251,641
2037	\$7,998,072	\$547,857	\$8,545,928	\$11,100,735	\$2,191,426	\$13,292,161	\$1,761,436	\$2,802,504	\$4,563,940
2038	\$8,334,130	\$614,107	\$8,948,237	\$11,567,160	\$2,456,428	\$14,023,588	\$1,862,013	\$2,985,361	\$4,847,374
2039	\$8,677,378	\$632,530	\$9,309,909	\$12,043,563	\$2,530,121	\$14,573,684	\$1,952,431	\$3,122,885	\$5,075,316
2040	\$9,033,990	\$651,506	\$9,685,497	\$12,538,514	\$2,606,025	\$15,144,539	\$2,046,328	\$3,265,598	\$5,311,926
2041	\$9,392,065	\$671,051	\$10,063,117	\$13,035,496	\$2,684,206	\$15,719,702	\$2,140,733	\$3,409,389	\$5,550,122
2042	\$9,691,423	\$691,183	\$10,382,605	\$13,450,982	\$2,764,732	\$16,215,713	\$2,220,605	\$3,533,392	\$5,753,997
2043	\$10,000,558	\$711,918	\$10,712,477	\$13,880,039	\$2,847,674	\$16,727,713	\$2,303,073	\$3,661,392	\$5,964,465
2044	\$10,319,790	\$733,276	\$11,053,066	\$14,323,109	\$2,933,104	\$17,256,213	\$2,388,220	\$3,793,517	\$6,181,737
2045	\$10,649,445	\$755,274	\$11,404,719	\$14,780,646	\$3,021,097	\$17,801,743	\$2,476,134	\$3,929,899	\$6,406,033
2046	\$10,989,861	\$777,932	\$11,767,794	\$15,253,119	\$3,111,730	\$18,364,849	\$2,566,902	\$4,070,676	\$6,637,578
2047	\$11,341,389	\$801,270	\$12,142,659	\$15,741,013	\$3,205,082	\$18,946,095	\$2,660,619	\$4,215,987	\$6,876,606
2048	\$11,704,386	\$825,309	\$12,529,695	\$16,244,827	\$3,301,234	\$19,546,062	\$2,757,378	\$4,365,979	\$7,123,357
2049	\$12,079,227	\$850,068	\$12,929,295	\$16,765,079	\$3,400,271	\$20,165,350	\$2,857,278	\$4,520,801	\$7,378,079
2050	\$12,466,294	\$875,570	\$13,341,864	\$17,302,299	\$3,502,279	\$20,804,579	\$2,960,420	\$4,680,608	\$7,641,028
2051	\$12,865,984	\$901,837	\$13,767,821	\$17,857,039	\$3,607,348	\$21,464,387	\$3,066,909	\$4,845,560	\$7,912,469
2052	\$13,278,705	\$928,892	\$14,207,597	\$18,429,866	\$3,715,568	\$22,145,435	\$3,176,853	\$5,015,822	\$8,192,675
2053	\$13,704,881	\$956,759	\$14,661,640	\$19,021,367	\$3,827,035	\$22,848,402	\$3,290,364	\$5,191,564	\$8,481,928
2054	\$14,144,946	\$985,462	\$15,130,408	\$19,632,145	\$3,941,846	\$23,573,991	\$3,407,556	\$5,372,961	\$8,780,517
2055	\$14,599,351	\$1,015,025	\$15,614,376	\$20,262,825	\$4,060,102	\$24,322,927	\$3,528,548	\$5,560,195	\$9,088,743
2056	\$15,064,987	\$1,045,476	\$16,110,463	\$20,909,094	\$4,181,905	\$25,090,999	\$3,652,570	\$5,752,213	\$9,404,783
2057	\$15,507,936	\$1,076,840	\$16,584,776	\$21,523,874	\$4,307,362	\$25,831,236	\$3,771,148	\$5,937,273	\$9,708,420
2058	\$15,964,173	\$1,109,146	\$17,073,318	\$22,157,097	\$4,436,583	\$26,593,680	\$3,893,283	\$6,127,884	\$10,021,167
2059	\$16,434,097	\$1,142,420	\$17,576,517	\$22,809,317	\$4,569,680	\$27,378,998	\$4,019,083	\$6,324,213	\$10,343,296
2060	\$16,918,118	\$1,176,693	\$18,094,811	\$23,481,104	\$4,706,771	\$28,187,875	\$4,148,657	\$6,526,432	\$10,675,089
2061	\$17,416,661	\$1,211,993	\$18,628,654	\$24,173,044	\$4,847,974	\$29,021,018	\$4,282,117	\$6,734,718	\$11,016,836
TOTAL	\$380,642,182	\$24,694,823	\$405,337,005	\$517,416,205	\$97,228,864	\$614,645,069	\$82,146,438	\$142,112,439	\$224,258,877

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Source: EPS.

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

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

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

Manteca
Existing City

Fiscal Year Ending	Beginning Assessed Value	Gross Property Tax Revenue	Net City and County Property Tax Revenue						
			City	City EIFD Amount [1]	Net City	County	County EIFD Amount [1]	Net County	Total EIFD
<i>Formula</i>	<i>a</i>	<i>b=a*1.0%</i>	<i>c=b*14.30%</i>	<i>d</i>	<i>e=c-d</i>	<i>f=b*19.84%</i>	<i>g</i>	<i>h=f-g</i>	<i>d+g</i>
2021	\$1,080,794,449	\$10,807,944	\$1,545,190	\$0	\$1,545,190	\$2,144,610	\$0	\$2,144,610	\$0
2022	\$1,113,218,282	\$11,132,183	\$1,591,546	\$0	\$1,591,546	\$2,208,948	\$0	\$2,208,948	\$0
2023	\$1,323,183,556	\$13,231,836	\$1,891,729	\$19,577	\$1,872,151	\$2,625,580	\$249,255	\$2,376,326	\$268,832
2024	\$1,776,936,999	\$17,769,370	\$2,540,451	\$52,013	\$2,488,437	\$3,525,959	\$662,227	\$2,863,732	\$714,241
2025	\$2,137,101,205	\$21,371,012	\$3,055,370	\$77,759	\$2,977,611	\$4,240,629	\$990,022	\$3,250,607	\$1,067,781
2026	\$2,620,438,428	\$26,204,384	\$3,746,388	\$112,310	\$3,634,077	\$5,199,711	\$1,429,919	\$3,769,791	\$1,542,229
2027	\$2,992,342,428	\$29,923,424	\$4,278,091	\$138,895	\$4,139,196	\$5,937,676	\$1,768,398	\$4,169,278	\$1,907,294
2028	\$3,321,031,032	\$33,210,310	\$4,748,011	\$162,391	\$4,585,619	\$6,589,890	\$2,067,546	\$4,522,343	\$2,229,938
2029	\$3,647,708,289	\$36,477,083	\$5,215,055	\$185,744	\$5,029,311	\$7,238,112	\$2,364,863	\$4,873,249	\$2,550,607
2030	\$4,001,605,060	\$40,016,051	\$5,721,014	\$211,041	\$5,509,972	\$7,940,346	\$2,686,954	\$5,253,392	\$2,897,995
2031	\$4,368,883,384	\$43,688,834	\$6,246,104	\$949,184	\$5,296,920	\$8,669,133	\$1,317,397	\$7,351,735	\$2,266,581
2032	\$4,754,596,962	\$47,545,970	\$6,797,551	\$1,059,473	\$5,738,077	\$9,434,501	\$1,470,471	\$7,964,030	\$2,529,944
2033	\$5,154,602,486	\$51,546,025	\$7,369,431	\$1,173,849	\$6,195,581	\$10,228,228	\$1,629,216	\$8,599,011	\$2,803,066
2034	\$5,574,329,203	\$55,743,292	\$7,969,505	\$1,293,864	\$6,675,641	\$11,061,087	\$1,795,788	\$9,265,299	\$3,089,653
2035	\$6,013,844,087	\$60,138,441	\$8,597,871	\$1,419,537	\$7,178,334	\$11,933,212	\$1,970,213	\$9,962,999	\$3,389,751
2036	\$6,388,348,913	\$63,883,489	\$9,133,293	\$1,526,622	\$7,606,671	\$12,676,339	\$2,118,839	\$10,557,500	\$3,645,460
2037	\$6,730,558,822	\$67,305,588	\$9,622,543	\$1,624,472	\$7,998,072	\$13,355,382	\$2,254,647	\$11,100,735	\$3,879,119
2038	\$7,024,382,180	\$70,243,822	\$10,042,617	\$1,708,486	\$8,334,130	\$13,938,413	\$2,371,254	\$11,567,160	\$4,079,740
2039	\$7,324,491,381	\$73,244,914	\$10,471,677	\$1,794,298	\$8,677,378	\$14,533,917	\$2,490,354	\$12,043,563	\$4,284,653
2040	\$7,636,285,190	\$76,362,852	\$10,917,442	\$1,883,452	\$9,033,990	\$15,152,606	\$2,614,092	\$12,538,514	\$4,497,544
2041	\$7,949,357,918	\$79,493,579	\$11,365,036	\$1,972,970	\$9,392,065	\$15,773,834	\$2,738,338	\$13,035,496	\$4,711,308
2042	\$8,211,092,338	\$82,110,923	\$11,739,232	\$2,047,810	\$9,691,423	\$16,293,191	\$2,842,209	\$13,450,982	\$4,890,019
2043	\$8,481,376,401	\$84,813,764	\$12,125,652	\$2,125,093	\$10,000,558	\$16,829,513	\$2,949,473	\$13,880,039	\$5,074,567
2044	\$8,760,487,524	\$87,604,875	\$12,524,691	\$2,204,901	\$10,319,790	\$17,383,350	\$3,060,241	\$14,323,109	\$5,265,142
2045	\$9,048,712,076	\$90,487,121	\$12,936,760	\$2,287,315	\$10,649,445	\$17,955,271	\$3,174,625	\$14,780,646	\$5,461,940
2046	\$9,346,345,662	\$93,463,457	\$13,362,281	\$2,372,419	\$10,989,861	\$18,545,863	\$3,292,743	\$15,253,119	\$5,665,163
2047	\$9,653,693,423	\$96,536,934	\$13,801,690	\$2,460,301	\$11,341,389	\$19,155,730	\$3,414,717	\$15,741,013	\$5,875,018
2048	\$9,971,070,338	\$99,710,703	\$14,255,437	\$2,551,051	\$11,704,386	\$19,785,498	\$3,540,670	\$16,244,827	\$6,091,721
2049	\$10,298,801,545	\$102,988,015	\$14,723,988	\$2,644,761	\$12,079,227	\$20,435,812	\$3,670,733	\$16,765,079	\$6,315,494
2050	\$10,637,222,660	\$106,372,227	\$15,207,821	\$2,741,527	\$12,466,294	\$21,107,338	\$3,805,038	\$17,302,299	\$6,546,566
2051	\$10,986,680,120	\$109,866,801	\$15,707,434	\$2,841,450	\$12,865,984	\$21,800,763	\$3,943,723	\$17,857,039	\$6,785,173
2052	\$11,347,531,528	\$113,475,315	\$16,223,336	\$2,944,630	\$13,278,705	\$22,516,797	\$4,086,930	\$18,429,866	\$7,031,560
2053	\$11,720,146,009	\$117,201,460	\$16,756,055	\$3,051,174	\$13,704,881	\$23,256,172	\$4,234,805	\$19,021,367	\$7,285,979
2054	\$12,104,904,579	\$121,049,046	\$17,306,136	\$3,161,190	\$14,144,946	\$24,019,645	\$4,387,500	\$19,632,145	\$7,548,690
2055	\$12,502,200,533	\$125,022,005	\$17,874,142	\$3,274,792	\$14,599,351	\$24,807,995	\$4,545,170	\$20,262,825	\$7,819,961
2056	\$12,909,316,442	\$129,093,164	\$18,456,188	\$3,391,201	\$15,064,987	\$25,615,831	\$4,706,737	\$20,909,094	\$8,097,938
2057	\$13,296,595,936	\$132,965,959	\$19,009,873	\$3,501,938	\$15,507,936	\$26,384,306	\$4,860,432	\$21,523,874	\$8,362,370
2058	\$13,695,493,814	\$136,954,938	\$19,580,170	\$3,615,997	\$15,964,173	\$27,175,835	\$5,018,738	\$22,157,097	\$8,634,735
2059	\$14,106,358,628	\$141,063,586	\$20,167,575	\$3,733,478	\$16,434,097	\$27,991,110	\$5,181,793	\$22,809,317	\$8,915,271
2060	\$14,529,549,387	\$145,295,494	\$20,772,602	\$3,854,484	\$16,918,118	\$28,830,844	\$5,349,740	\$23,481,104	\$9,204,223
2061	\$14,965,435,868	\$149,654,359	\$21,395,780	\$3,979,119	\$17,416,661	\$29,695,769	\$5,522,725	\$24,173,044	\$9,501,844

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

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

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

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

Manteca
Annexation Area

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

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

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

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

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

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

Stockton
Existing City and
Annexation Areas

Fiscal Year Ending	Net City Property Tax Revenue [1]			Net County Property Tax Revenue [1]			EIFD Revenue		
	Existing City Boundaries	Annexation Areas	Total	Existing City Boundaries	Annexation Areas	Total	City EIFD Revenue	County EIFD Revenue	Total
	Table 12	Table 13		Table 12	Table 13				
2021	\$2,398,072	\$0	\$2,398,072	\$2,950,394	\$0	\$2,950,394	\$0	\$0	\$0
2022	\$2,470,014	\$0	\$2,470,014	\$3,038,906	\$0	\$3,038,906	\$0	\$0	\$0
2023	\$2,685,463	\$2,374	\$2,687,837	\$3,183,848	\$5,192	\$3,189,040	\$2,200	\$127,206	\$129,406
2024	\$2,902,067	\$12,224	\$2,914,292	\$3,329,567	\$26,737	\$3,356,304	\$4,488	\$268,927	\$273,414
2025	\$3,053,016	\$22,664	\$3,075,680	\$3,431,116	\$49,570	\$3,480,687	\$6,118	\$374,315	\$380,432
2026	\$3,155,853	\$33,719	\$3,189,571	\$3,500,299	\$73,750	\$3,574,049	\$7,268	\$453,419	\$460,687
2027	\$3,321,397	\$45,416	\$3,366,814	\$3,611,667	\$99,335	\$3,711,003	\$9,059	\$569,458	\$578,517
2028	\$3,494,056	\$63,289	\$3,557,345	\$3,727,822	\$138,427	\$3,866,249	\$10,983	\$700,996	\$711,980
2029	\$3,611,235	\$82,193	\$3,693,429	\$3,806,654	\$179,774	\$3,986,428	\$12,358	\$802,822	\$815,180
2030	\$3,732,323	\$102,175	\$3,834,498	\$3,888,114	\$223,478	\$4,111,592	\$13,783	\$908,872	\$922,655
2031	\$3,591,172	\$99,621	\$3,690,794	\$4,418,289	\$398,485	\$4,816,775	\$305,195	\$444,467	\$749,662
2032	\$3,695,654	\$117,626	\$3,813,280	\$4,546,835	\$470,504	\$5,017,339	\$335,816	\$494,608	\$830,425
2033	\$3,834,114	\$136,621	\$3,970,735	\$4,717,185	\$546,485	\$5,263,670	\$375,180	\$556,191	\$931,371
2034	\$4,056,531	\$156,651	\$4,213,181	\$4,990,828	\$626,602	\$5,617,431	\$435,792	\$644,631	\$1,080,423
2035	\$4,279,595	\$177,759	\$4,457,354	\$5,265,269	\$711,034	\$5,976,303	\$496,835	\$734,349	\$1,231,184
2036	\$4,512,837	\$199,992	\$4,712,829	\$5,552,232	\$799,968	\$6,352,200	\$560,704	\$828,323	\$1,389,027
2037	\$4,756,667	\$223,400	\$4,980,067	\$5,852,220	\$893,598	\$6,745,818	\$627,513	\$926,728	\$1,554,241
2038	\$5,011,510	\$248,032	\$5,259,541	\$6,165,758	\$992,126	\$7,157,884	\$697,382	\$1,029,744	\$1,727,126
2039	\$5,256,412	\$273,940	\$5,530,353	\$6,467,066	\$1,095,762	\$7,562,828	\$765,085	\$1,130,980	\$1,896,065
2040	\$5,496,471	\$301,181	\$5,797,652	\$6,762,415	\$1,204,722	\$7,967,138	\$831,909	\$1,232,058	\$2,063,967
2041	\$5,746,648	\$336,339	\$6,082,987	\$7,070,212	\$1,345,358	\$8,415,570	\$903,243	\$1,344,166	\$2,247,409
2042	\$6,007,332	\$373,337	\$6,380,669	\$7,390,938	\$1,493,347	\$8,884,285	\$977,664	\$1,461,345	\$2,439,008
2043	\$6,278,931	\$412,251	\$6,691,182	\$7,725,090	\$1,649,005	\$9,374,095	\$1,055,292	\$1,583,797	\$2,639,089
2044	\$6,561,863	\$454,155	\$7,016,018	\$8,073,187	\$1,816,620	\$9,889,808	\$1,136,501	\$1,712,725	\$2,849,226
2045	\$6,760,884	\$489,831	\$7,250,715	\$8,318,047	\$1,959,326	\$10,277,372	\$1,195,175	\$1,809,617	\$3,004,792
2046	\$6,966,385	\$527,240	\$7,493,624	\$8,570,879	\$2,108,958	\$10,679,837	\$1,255,903	\$1,910,233	\$3,166,135
2047	\$7,178,576	\$566,451	\$7,745,027	\$8,831,942	\$2,265,805	\$11,097,747	\$1,318,753	\$2,014,710	\$3,333,463
2048	\$7,397,673	\$603,535	\$8,001,208	\$9,101,501	\$2,414,139	\$11,515,641	\$1,382,799	\$2,119,184	\$3,501,982
2049	\$7,623,900	\$638,187	\$8,262,087	\$9,379,833	\$2,552,748	\$11,932,581	\$1,448,018	\$2,223,419	\$3,671,437
2050	\$7,857,488	\$674,375	\$8,531,863	\$9,667,220	\$2,697,501	\$12,364,721	\$1,515,462	\$2,331,454	\$3,846,916
2051	\$8,098,674	\$712,160	\$8,810,834	\$9,963,956	\$2,848,641	\$12,812,597	\$1,585,205	\$2,443,423	\$4,028,628
2052	\$8,350,753	\$751,606	\$9,102,359	\$10,274,094	\$3,006,423	\$13,280,517	\$1,658,086	\$2,560,403	\$4,218,489
2053	\$8,586,456	\$792,777	\$9,379,232	\$10,564,083	\$3,171,107	\$13,735,190	\$1,727,305	\$2,674,071	\$4,401,376
2054	\$8,829,229	\$835,742	\$9,664,971	\$10,862,772	\$3,342,966	\$14,205,739	\$1,798,739	\$2,791,708	\$4,590,447
2055	\$9,079,286	\$880,571	\$9,959,857	\$11,170,422	\$3,522,284	\$14,692,706	\$1,872,461	\$2,913,450	\$4,785,911
2056	\$9,336,845	\$927,338	\$10,264,182	\$11,487,301	\$3,709,351	\$15,196,652	\$1,948,542	\$3,039,437	\$4,987,979
2057	\$9,602,130	\$978,256	\$10,580,386	\$11,813,687	\$3,913,024	\$15,726,711	\$2,027,593	\$3,171,951	\$5,199,544
2058	\$9,875,374	\$1,018,398	\$10,893,772	\$12,149,864	\$4,073,593	\$16,223,457	\$2,105,939	\$3,296,138	\$5,402,077
2059	\$10,156,815	\$1,060,069	\$11,216,883	\$12,496,127	\$4,240,274	\$16,736,401	\$2,186,717	\$3,424,374	\$5,611,091
2060	\$10,446,699	\$1,103,323	\$11,550,022	\$12,852,777	\$4,413,290	\$17,266,067	\$2,270,002	\$3,556,790	\$5,826,792
2061	\$10,745,280	\$1,148,218	\$11,893,498	\$13,220,127	\$4,592,871	\$17,812,998	\$2,355,871	\$3,693,523	\$6,049,394
TOTAL	\$246,801,679	\$17,583,034	\$264,384,714	\$300,190,546	\$69,672,183	\$369,862,728	\$39,222,938	\$64,304,011	\$103,526,949

proj stock

Source: EPS.

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

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

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

Stockton
Existing City

Fiscal Year Ending	Beginning Assessed Value	Gross Property Tax Revenue	Net City and County Property Tax Revenue						
			City	City EIFD Amount [1]	Net City	County	County EIFD Amount [1]	Net County	Total EIFD
Formula	a	b=a*1.0%	c=b*16.71%	d	e=c-d	f=b*20.56%	g	h=f-g	d+g
2021	\$1,435,013,097	\$14,350,131	\$2,398,072	\$0	\$2,398,072	\$2,950,394	\$0	\$2,950,394	\$0
2022	\$1,478,063,490	\$14,780,635	\$2,470,014	\$0	\$2,470,014	\$3,038,906	\$0	\$3,038,906	\$0
2023	\$1,608,291,217	\$16,082,912	\$2,687,639	\$2,176	\$2,685,463	\$3,306,655	\$122,807	\$3,183,848	\$124,983
2024	\$1,739,217,044	\$17,392,170	\$2,906,432	\$4,364	\$2,902,067	\$3,575,839	\$246,273	\$3,329,567	\$250,637
2025	\$1,830,457,715	\$18,304,577	\$3,058,905	\$5,889	\$3,053,016	\$3,763,431	\$332,314	\$3,431,116	\$338,203
2026	\$1,892,616,910	\$18,926,169	\$3,162,780	\$6,928	\$3,155,853	\$3,891,230	\$390,932	\$3,500,299	\$397,859
2027	\$1,992,679,813	\$19,926,798	\$3,329,997	\$8,600	\$3,321,397	\$4,096,960	\$485,293	\$3,611,667	\$493,893
2028	\$2,097,043,135	\$20,970,431	\$3,504,400	\$10,344	\$3,494,056	\$4,311,532	\$583,709	\$3,727,822	\$594,053
2029	\$2,167,871,742	\$21,678,717	\$3,622,763	\$11,527	\$3,611,235	\$4,457,156	\$650,502	\$3,806,654	\$662,029
2030	\$2,241,062,727	\$22,410,627	\$3,745,073	\$12,751	\$3,732,323	\$4,607,637	\$719,522	\$3,888,114	\$732,273
2031	\$2,316,694,086	\$23,166,941	\$3,871,462	\$280,290	\$3,591,172	\$4,763,135	\$344,846	\$4,418,289	\$625,135
2032	\$2,394,846,370	\$23,948,464	\$4,002,064	\$306,410	\$3,695,654	\$4,923,817	\$376,982	\$4,546,835	\$683,392
2033	\$2,498,414,941	\$24,984,149	\$4,175,139	\$341,025	\$3,834,114	\$5,136,754	\$419,570	\$4,717,185	\$760,594
2034	\$2,664,783,613	\$26,647,836	\$4,453,160	\$396,629	\$4,056,531	\$5,478,809	\$487,981	\$4,990,828	\$884,610
2035	\$2,831,636,745	\$28,316,367	\$4,731,990	\$452,395	\$4,279,595	\$5,821,860	\$556,591	\$5,265,269	\$1,008,986
2036	\$3,006,102,761	\$30,061,028	\$5,023,543	\$510,706	\$4,512,837	\$6,180,563	\$628,331	\$5,552,232	\$1,139,037
2037	\$3,188,488,264	\$31,884,883	\$5,328,330	\$571,663	\$4,756,667	\$6,555,549	\$703,328	\$5,852,220	\$1,274,992
2038	\$3,379,111,404	\$33,791,114	\$5,646,884	\$635,374	\$5,011,510	\$6,947,471	\$781,713	\$6,165,758	\$1,417,087
2039	\$3,562,299,423	\$35,622,994	\$5,953,012	\$696,600	\$5,256,412	\$7,324,106	\$857,040	\$6,467,066	\$1,553,640
2040	\$3,741,864,383	\$37,418,644	\$6,253,086	\$756,614	\$5,496,471	\$7,693,293	\$930,877	\$6,762,415	\$1,687,492
2041	\$3,928,997,171	\$39,289,972	\$6,565,806	\$819,158	\$5,746,648	\$8,078,039	\$1,007,826	\$7,070,212	\$1,826,985
2042	\$4,123,990,249	\$41,239,902	\$6,891,662	\$884,330	\$6,007,332	\$8,478,945	\$1,088,008	\$7,390,938	\$1,972,337
2043	\$4,327,146,813	\$43,271,468	\$7,231,160	\$952,229	\$6,278,931	\$8,896,636	\$1,171,546	\$7,725,090	\$2,123,775
2044	\$4,538,781,180	\$45,387,812	\$7,584,825	\$1,022,962	\$6,561,863	\$9,331,758	\$1,258,570	\$8,073,187	\$2,281,533
2045	\$4,687,649,579	\$46,876,496	\$7,833,601	\$1,072,717	\$6,760,884	\$9,637,832	\$1,319,785	\$8,318,047	\$2,392,503
2046	\$4,841,365,178	\$48,413,652	\$8,090,478	\$1,124,093	\$6,966,385	\$9,953,872	\$1,382,993	\$8,570,879	\$2,507,086
2047	\$5,000,084,829	\$50,000,848	\$8,355,717	\$1,177,141	\$7,178,576	\$10,280,201	\$1,448,259	\$8,831,942	\$2,625,399
2048	\$5,163,970,430	\$51,639,704	\$8,629,588	\$1,231,915	\$7,397,673	\$10,617,150	\$1,515,649	\$9,101,501	\$2,747,564
2049	\$5,333,189,091	\$53,331,891	\$8,912,372	\$1,288,472	\$7,623,900	\$10,965,065	\$1,585,232	\$9,379,833	\$2,873,703
2050	\$5,507,913,298	\$55,079,133	\$9,204,356	\$1,346,868	\$7,857,488	\$11,324,298	\$1,657,078	\$9,667,220	\$3,003,947
2051	\$5,688,321,088	\$56,883,211	\$9,505,838	\$1,407,165	\$8,098,674	\$11,695,218	\$1,731,262	\$9,963,956	\$3,138,427
2052	\$5,876,877,546	\$58,768,775	\$9,820,938	\$1,470,185	\$8,350,753	\$12,082,891	\$1,808,797	\$10,274,094	\$3,278,982
2053	\$6,053,183,872	\$60,531,839	\$10,115,566	\$1,529,110	\$8,586,456	\$12,445,378	\$1,881,294	\$10,564,083	\$3,410,405
2054	\$6,234,779,388	\$62,347,794	\$10,419,033	\$1,589,804	\$8,829,229	\$12,818,739	\$1,955,967	\$10,862,772	\$3,545,770
2055	\$6,421,822,770	\$64,218,228	\$10,731,604	\$1,652,318	\$9,079,286	\$13,203,301	\$2,032,879	\$11,170,422	\$3,685,197
2056	\$6,614,477,453	\$66,144,775	\$11,053,552	\$1,716,708	\$9,336,845	\$13,599,400	\$2,112,099	\$11,487,301	\$3,828,806
2057	\$6,812,911,777	\$68,129,118	\$11,385,159	\$1,783,029	\$9,602,130	\$14,007,382	\$2,193,695	\$11,813,687	\$3,976,724
2058	\$7,017,299,130	\$70,172,991	\$11,726,713	\$1,851,340	\$9,875,374	\$14,427,604	\$2,277,739	\$12,149,864	\$4,129,079
2059	\$7,227,818,104	\$72,278,181	\$12,078,515	\$1,921,700	\$10,156,815	\$14,860,432	\$2,364,305	\$12,496,127	\$4,286,005
2060	\$7,444,652,647	\$74,446,526	\$12,440,870	\$1,994,171	\$10,446,699	\$15,306,245	\$2,453,468	\$12,852,777	\$4,447,639
2061	\$7,667,992,226	\$76,679,922	\$12,814,096	\$2,068,816	\$10,745,280	\$15,765,432	\$2,545,305	\$13,220,127	\$4,614,122

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

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

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

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

Stockton
Annexation Area

Fiscal Year Ending	Beginning Assessed Value [1]	Gross Property Tax Revenue	Net City and County Property Tax Revenue						
			City	City EIFD Amount [2]	Net City	County	County EIFD Amount [2]	Net County	Total EIFD
Formula	a	b=a*1.0%	c=b*7.23%	d	e=c-d	f=b*28.93%	g	h=f-g	e+h
2021	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2023	\$3,315,313	\$33,153	\$2,398	\$24	\$2,374	\$9,590	\$4,399	\$5,192	\$7,565
2024	\$17,073,859	\$170,739	\$12,348	\$123	\$12,224	\$49,391	\$22,654	\$26,737	\$38,961
2025	\$31,654,935	\$316,549	\$22,893	\$229	\$22,664	\$91,571	\$42,000	\$49,570	\$72,234
2026	\$47,095,509	\$470,955	\$34,059	\$341	\$33,719	\$136,237	\$62,487	\$73,750	\$107,469
2027	\$63,434,028	\$634,340	\$45,875	\$459	\$45,416	\$183,501	\$84,166	\$99,335	\$144,752
2028	\$88,397,184	\$883,972	\$63,928	\$639	\$63,289	\$255,714	\$117,287	\$138,427	\$201,716
2029	\$114,801,039	\$1,148,010	\$83,024	\$830	\$82,193	\$332,095	\$152,320	\$179,774	\$261,968
2030	\$142,709,567	\$1,427,096	\$103,207	\$1,032	\$102,175	\$412,828	\$189,350	\$223,478	\$325,653
2031	\$172,189,286	\$1,721,893	\$124,527	\$24,905	\$99,621	\$498,106	\$99,621	\$398,485	\$498,106
2032	\$203,309,350	\$2,033,093	\$147,033	\$29,407	\$117,626	\$588,130	\$117,626	\$470,504	\$588,130
2033	\$236,141,647	\$2,361,416	\$170,777	\$34,155	\$136,621	\$683,107	\$136,621	\$546,485	\$683,107
2034	\$270,760,903	\$2,707,609	\$195,813	\$39,163	\$156,651	\$783,253	\$156,651	\$626,602	\$783,253
2035	\$307,244,788	\$3,072,448	\$222,198	\$44,440	\$177,759	\$888,793	\$177,759	\$711,034	\$888,793
2036	\$345,674,021	\$3,456,740	\$249,990	\$49,998	\$199,992	\$999,960	\$199,992	\$799,968	\$999,960
2037	\$386,132,487	\$3,861,325	\$279,249	\$55,850	\$223,400	\$1,116,998	\$223,400	\$893,598	\$1,116,998
2038	\$428,707,355	\$4,287,074	\$310,039	\$62,008	\$248,032	\$1,240,158	\$248,032	\$992,126	\$1,240,158
2039	\$473,489,195	\$4,734,892	\$342,426	\$68,485	\$273,940	\$1,369,702	\$273,940	\$1,095,762	\$1,369,702
2040	\$520,572,110	\$5,205,721	\$376,476	\$75,295	\$301,181	\$1,505,903	\$301,181	\$1,204,722	\$1,505,903
2041	\$581,342,054	\$5,813,421	\$420,424	\$84,085	\$336,339	\$1,681,697	\$336,339	\$1,345,358	\$1,681,697
2042	\$645,289,680	\$6,452,897	\$466,671	\$93,334	\$373,337	\$1,866,684	\$373,337	\$1,493,347	\$1,866,684
2043	\$712,550,955	\$7,125,510	\$515,314	\$103,063	\$412,251	\$2,061,256	\$412,251	\$1,649,005	\$2,061,256
2044	\$784,979,233	\$7,849,792	\$567,694	\$113,539	\$454,155	\$2,270,776	\$454,155	\$1,816,620	\$2,270,776
2045	\$846,643,499	\$8,466,435	\$612,289	\$122,458	\$489,831	\$2,449,157	\$489,831	\$1,959,326	\$2,449,157
2046	\$911,301,141	\$9,113,011	\$659,049	\$131,810	\$527,240	\$2,636,198	\$527,240	\$2,108,958	\$2,636,198
2047	\$979,076,261	\$9,790,763	\$708,064	\$141,613	\$566,451	\$2,832,256	\$566,451	\$2,265,805	\$2,832,256
2048	\$1,043,172,849	\$10,431,728	\$754,418	\$150,884	\$603,535	\$3,017,674	\$603,535	\$2,414,139	\$3,017,674
2049	\$1,103,067,131	\$11,030,671	\$797,734	\$159,547	\$638,187	\$3,190,935	\$638,187	\$2,552,748	\$3,190,935
2050	\$1,165,616,213	\$11,656,162	\$842,969	\$168,594	\$674,375	\$3,371,876	\$674,375	\$2,697,501	\$3,371,876
2051	\$1,230,925,481	\$12,309,255	\$890,200	\$178,040	\$712,160	\$3,560,802	\$712,160	\$2,848,641	\$3,560,802
2052	\$1,299,104,249	\$12,991,042	\$939,507	\$187,901	\$751,606	\$3,758,028	\$751,606	\$3,006,423	\$3,758,028
2053	\$1,370,265,911	\$13,702,659	\$990,971	\$198,194	\$792,777	\$3,963,884	\$792,777	\$3,171,107	\$3,963,884
2054	\$1,444,528,079	\$14,445,281	\$1,044,677	\$208,935	\$835,742	\$4,178,708	\$835,742	\$3,342,966	\$4,178,708
2055	\$1,522,012,738	\$15,220,127	\$1,100,714	\$220,143	\$880,571	\$4,402,854	\$880,571	\$3,522,284	\$4,402,854
2056	\$1,602,846,401	\$16,028,464	\$1,159,172	\$231,834	\$927,338	\$4,636,689	\$927,338	\$3,709,351	\$4,636,689
2057	\$1,690,855,577	\$16,908,556	\$1,222,820	\$244,564	\$978,256	\$4,891,280	\$978,256	\$3,913,024	\$4,891,280
2058	\$1,760,238,911	\$17,602,389	\$1,272,998	\$254,600	\$1,018,398	\$5,091,991	\$1,018,398	\$4,073,593	\$5,091,991
2059	\$1,832,263,475	\$18,322,635	\$1,325,086	\$265,017	\$1,060,069	\$5,300,343	\$1,060,069	\$4,240,274	\$5,300,343
2060	\$1,907,025,298	\$19,070,253	\$1,379,153	\$275,831	\$1,103,323	\$5,516,613	\$1,103,323	\$4,413,290	\$5,516,613
2061	\$1,984,623,793	\$19,846,238	\$1,435,272	\$287,054	\$1,148,218	\$5,741,088	\$1,148,218	\$4,592,871	\$5,741,088

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

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



APPENDICES:

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



APPENDIX A:

City of Lathrop EIFD Revenue-Estimating Tables

Table A-1	Projected Tax Increment to EIFD—Lathrop	D-14
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Attachment D: Tax Increment Revenue Forecast - Maximum Tax Rate Scenario

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Table A-1

Mossdale Tract Infrastructure Finance Plan
EIFD Revenue Analysis

Projected Tax Increment to EIFD - Lathrop (Real \$)

Lathrop
Existing City and Annexation Areas

Fiscal Year Ending	Beginning Assessed Value [1]	Existing AV Growth	New AV Added to Roll [2]	Ending AV	Cumulative Growth in AV starting in 2022	Gross Tax Increment	Net Tax Increment				
							City [1]	City EIFD [3]	County [1]	County EIFD [3]	Total EIFD
Formula	a	b=a*3.0%	c	d=a+b+c	e	f=e*1.0%	[4]	h=g*[3]	[4]	j=i*[3]	h+j
2020	\$3,189,931,293	\$95,697,939	\$0	\$3,285,629,232	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2021	\$3,285,629,232	\$98,568,877	\$0	\$3,384,198,109	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2022	\$3,384,198,109	\$101,525,943	\$419,807,951	\$3,905,532,003	\$521,333,894	\$5,213,339	\$585,432	\$58,543	\$977,880	\$448,520	\$507,063
2023	\$3,905,532,003	\$117,165,960	\$342,945,282	\$4,365,643,245	\$981,445,136	\$9,814,451	\$1,102,114	\$110,211	\$1,840,923	\$844,367	\$954,579
2024	\$4,365,643,245	\$130,969,297	\$245,184,795	\$4,741,797,337	\$1,357,599,228	\$13,575,992	\$1,524,516	\$152,452	\$2,546,485	\$1,167,984	\$1,320,436
2025	\$4,741,797,337	\$142,253,920	\$272,669,104	\$5,156,720,361	\$1,772,522,252	\$17,725,223	\$1,987,040	\$198,704	\$3,331,924	\$1,528,238	\$1,726,942
2026	\$5,156,720,361	\$154,701,611	\$275,222,206	\$5,586,644,177	\$2,202,446,068	\$22,024,461	\$2,466,203	\$246,620	\$4,145,930	\$1,901,595	\$2,148,215
2027	\$5,586,644,177	\$167,599,325	\$297,434,251	\$6,051,677,753	\$2,667,479,644	\$26,674,796	\$2,984,580	\$298,458	\$5,026,241	\$2,305,363	\$2,603,821
2028	\$6,051,677,753	\$181,550,333	\$263,852,471	\$6,497,080,556	\$3,112,882,447	\$31,128,824	\$3,480,688	\$348,069	\$5,870,199	\$2,692,457	\$3,040,526
2029	\$6,497,080,556	\$194,912,417	\$242,320,584	\$6,934,313,557	\$3,550,115,448	\$35,501,154	\$3,967,388	\$396,739	\$6,699,322	\$3,072,747	\$3,469,486
2030	\$6,934,313,557	\$208,029,407	\$296,951,158	\$7,439,294,122	\$4,055,096,013	\$40,550,960	\$4,529,921	\$905,984	\$7,656,033	\$1,531,207	\$2,437,191
2031	\$7,439,294,122	\$223,178,824	\$126,845,932	\$7,789,318,877	\$4,405,120,769	\$44,051,208	\$4,918,192	\$983,638	\$8,322,623	\$1,664,525	\$2,648,163
2032	\$7,789,318,877	\$233,679,566	\$130,651,310	\$8,153,649,753	\$4,769,451,645	\$47,694,516	\$5,322,262	\$1,064,452	\$9,016,605	\$1,803,321	\$2,867,773
2033	\$8,153,649,753	\$244,609,493	\$126,053,354	\$8,524,312,599	\$5,140,114,491	\$51,401,145	\$5,733,165	\$1,146,633	\$9,723,046	\$1,944,609	\$3,091,242
2034	\$8,524,312,599	\$255,729,378	\$126,658,516	\$8,906,700,493	\$5,522,502,384	\$55,225,024	\$6,156,945	\$1,231,389	\$10,452,087	\$2,090,417	\$3,321,806
2035	\$8,906,700,493	\$267,201,015	\$106,678,625	\$9,280,580,133	\$5,896,382,024	\$58,963,820	\$6,575,457	\$1,315,091	\$11,156,184	\$2,231,237	\$3,546,328
2036	\$9,280,580,133	\$278,417,404	\$109,878,984	\$9,668,876,521	\$6,284,678,412	\$62,846,784	\$7,010,117	\$1,402,023	\$11,887,408	\$2,377,482	\$3,779,505
2037	\$9,668,876,521	\$290,066,296	\$55,738,567	\$10,014,681,384	\$6,630,483,275	\$66,304,833	\$7,397,021	\$1,479,404	\$12,539,015	\$2,507,803	\$3,987,207
2038	\$10,014,681,384	\$300,440,442	\$57,410,725	\$10,372,532,550	\$6,988,334,441	\$69,883,344	\$7,797,410	\$1,559,482	\$13,213,307	\$2,642,661	\$4,202,143
2039	\$10,372,532,550	\$311,175,976	\$59,133,046	\$10,742,841,573	\$7,358,643,464	\$73,586,435	\$8,211,744	\$1,642,349	\$13,911,059	\$2,782,212	\$4,424,561
2040	\$10,742,841,573	\$322,285,247	\$160,247,219	\$11,225,374,039	\$7,841,175,930	\$78,411,759	\$8,752,055	\$1,750,411	\$14,819,405	\$2,963,881	\$4,714,292
2041	\$11,225,374,039	\$336,761,221	\$169,759,786	\$11,731,895,046	\$8,347,696,937	\$83,476,969	\$9,319,257	\$1,863,851	\$15,772,845	\$3,154,569	\$5,018,420
2042	\$11,731,895,046	\$351,956,851	\$174,852,579	\$12,258,704,477	\$8,874,506,368	\$88,745,064	\$9,909,194	\$1,981,839	\$16,764,441	\$3,352,888	\$5,334,727
2043	\$12,258,704,477	\$367,761,134	\$180,098,157	\$12,806,563,768	\$9,422,365,660	\$94,223,657	\$10,522,719	\$2,104,544	\$17,795,624	\$3,559,125	\$5,663,669
2044	\$12,806,563,768	\$384,196,913	\$185,501,102	\$13,376,261,783	\$9,992,063,674	\$99,920,637	\$11,160,718	\$2,232,144	\$18,867,877	\$3,773,575	\$6,005,719
2045	\$13,376,261,783	\$401,287,853	\$191,066,135	\$13,968,615,771	\$10,584,417,662	\$105,844,177	\$11,824,106	\$2,364,821	\$19,982,736	\$3,996,547	\$6,361,368
2046	\$13,968,615,771	\$419,058,473	\$196,798,119	\$14,584,472,363	\$11,200,274,254	\$112,002,743	\$12,513,832	\$2,502,766	\$21,141,793	\$4,228,359	\$6,731,125
2047	\$14,584,472,363	\$437,534,171	\$202,702,062	\$15,224,708,596	\$11,840,510,487	\$118,405,105	\$13,230,880	\$2,646,176	\$22,346,695	\$4,469,339	\$7,115,515
2048	\$15,224,708,596	\$456,741,258	\$208,783,124	\$15,890,232,978	\$12,506,034,869	\$125,060,349	\$13,976,268	\$2,795,254	\$23,599,151	\$4,719,830	\$7,515,084
2049	\$15,890,232,978	\$476,706,989	\$215,046,618	\$16,581,986,585	\$13,197,788,476	\$131,977,885	\$14,751,051	\$2,950,210	\$24,900,929	\$4,980,186	\$7,930,396
2050	\$16,581,986,585	\$497,459,598	\$221,498,016	\$17,300,944,199	\$13,916,746,090	\$139,167,461	\$15,556,322	\$3,111,264	\$26,253,861	\$5,250,772	\$8,362,037
2051	\$17,300,944,199	\$519,028,326	\$221,819,629	\$18,041,792,154	\$14,657,594,045	\$146,575,940	\$16,386,113	\$3,277,223	\$27,647,985	\$5,529,597	\$8,806,820
2052	\$18,041,792,154	\$541,253,765	\$228,474,217	\$18,811,520,136	\$15,427,322,027	\$154,273,220	\$17,248,270	\$3,449,654	\$29,096,414	\$5,819,283	\$9,268,937
2053	\$18,811,520,136	\$564,345,604	\$235,328,444	\$19,611,194,184	\$16,226,996,075	\$162,269,961	\$18,143,989	\$3,628,798	\$30,601,154	\$6,120,231	\$9,749,028
2054	\$19,611,194,184	\$588,335,826	\$242,388,297	\$20,441,918,307	\$17,057,720,198	\$170,577,202	\$19,074,507	\$3,814,901	\$32,164,277	\$6,432,855	\$10,247,757
2055	\$20,441,918,307	\$613,257,549	\$249,659,946	\$21,304,835,802	\$17,920,637,693	\$179,206,377	\$20,041,106	\$4,008,221	\$33,787,934	\$6,757,587	\$10,765,808
2056	\$21,304,835,802	\$639,145,074	\$257,149,745	\$22,201,130,621	\$18,816,932,512	\$188,169,325	\$21,045,114	\$4,209,023	\$35,474,350	\$7,094,870	\$11,303,893
2057	\$22,201,130,621	\$666,033,919	\$264,864,237	\$23,132,028,777	\$19,747,830,668	\$197,478,307	\$22,087,906	\$4,417,581	\$37,225,828	\$7,445,166	\$11,862,747
2058	\$23,132,028,777	\$693,960,863	\$272,810,164	\$24,098,799,804	\$20,714,601,695	\$207,146,017	\$23,170,904	\$4,634,181	\$39,044,755	\$7,808,951	\$12,443,132
2059	\$24,098,799,804	\$722,963,994	\$280,994,469	\$25,102,758,267	\$21,718,560,158	\$217,185,602	\$24,295,582	\$4,859,116	\$40,933,601	\$8,186,720	\$13,045,837
2060	\$25,102,758,267	\$753,082,748	\$0	\$25,855,841,015	\$22,471,642,906	\$224,716,429	\$25,138,458	\$5,027,692	\$42,352,044	\$8,470,409	\$13,498,100
2061	\$25,855,841,015	\$775,675,230	\$0	\$26,631,516,246	\$23,247,318,137	\$232,473,181	\$26,006,620	\$5,201,324	\$43,813,040	\$8,762,608	\$13,963,932

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

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

[2] See Table A-4 for new AV added to roll from 2021-22 on. It is assumed that new AV is added to roll in year after development occurs.
In 2020-21 prior to the start of the EIFD, it is assumed that the growth in new assessed value will be 3% of the existing assessed value.

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

[4] The City and County tax allocation rates vary between TRAs within the existing City boundaries and the annexation area. See Table A-2 and Table A-3 for more details.

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

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Table A-2

Mossdale Tract Infrastructure Finance Plan

EIFD Revenue Analysis

Projected Tax Increment to EIFD - Lathrop Existing City Boundaries (Real \$)

Lathrop
Existing City

Fiscal Year Ending	Beginning Assessed Value [1]	Existing AV Growth	New AV Added to Roll [2]	Ending AV	Cumulative Growth in AV starting in 2022	Gross Tax Increment	Net Tax Increment						Total EIFD
							City [1]	City EIFD Allocation [3]	City EIFD	County [1]	County EIFD Allocation [3]	County EIFD	
Formula	a	b=a*3.0%	c	d=a+b+c	e	f=e*1.0%	g=f*11.23%	h	i=g*h	j=f*18.76%	k	l=j*k	m=i+l
2020	\$3,189,931,293	\$95,697,939	\$0	\$3,285,629,232	\$0	\$0	\$0	0%	\$0	\$0	0%	\$0	\$0
2021	\$3,285,629,232	\$98,568,877	\$0	\$3,384,198,109	\$0	\$0	\$0	10%	\$0	\$0	46%	\$0	\$0
2022	\$3,384,198,109	\$101,525,943	\$419,807,951	\$3,905,532,003	\$521,333,894	\$5,213,339	\$585,432	10%	\$58,543	\$977,880	46%	\$448,520	\$507,063
2023	\$3,905,532,003	\$117,165,960	\$342,945,282	\$4,365,643,245	\$981,445,136	\$9,814,451	\$1,102,114	10%	\$110,211	\$1,840,923	46%	\$844,367	\$954,579
2024	\$4,365,643,245	\$130,969,297	\$245,184,795	\$4,741,797,337	\$1,357,599,228	\$13,575,992	\$1,524,516	10%	\$152,452	\$2,546,485	46%	\$1,167,984	\$1,320,436
2025	\$4,741,797,337	\$142,253,920	\$264,712,716	\$5,148,763,973	\$1,764,565,864	\$17,645,659	\$1,981,519	10%	\$198,152	\$3,309,843	46%	\$1,518,110	\$1,716,262
2026	\$5,148,763,973	\$154,462,919	\$267,027,126	\$5,570,254,018	\$2,186,055,910	\$21,860,559	\$2,454,832	10%	\$245,483	\$4,100,443	46%	\$1,880,731	\$2,126,214
2027	\$5,570,254,018	\$167,107,621	\$288,993,319	\$6,026,354,958	\$2,642,156,849	\$26,421,568	\$2,967,010	10%	\$296,701	\$4,955,964	46%	\$2,273,129	\$2,569,830
2028	\$6,026,354,958	\$180,790,649	\$255,158,311	\$6,462,303,917	\$3,078,105,808	\$30,781,058	\$3,456,559	10%	\$345,656	\$5,773,685	46%	\$2,648,189	\$2,993,845
2029	\$6,462,303,917	\$193,869,118	\$233,365,599	\$6,889,538,634	\$3,505,340,525	\$35,053,405	\$3,936,323	10%	\$393,632	\$6,575,060	46%	\$3,015,752	\$3,409,385
2030	\$6,889,538,634	\$206,686,159	\$287,727,524	\$7,383,952,317	\$3,999,754,208	\$39,997,542	\$4,491,524	20%	\$898,305	\$7,502,445	20%	\$1,500,489	\$2,398,794
2031	\$7,383,952,317	\$221,518,570	\$117,345,589	\$7,722,816,475	\$4,338,618,367	\$43,386,184	\$4,872,052	20%	\$974,410	\$8,138,061	20%	\$1,627,612	\$2,602,023
2032	\$7,722,816,475	\$231,684,494	\$120,865,956	\$8,075,366,926	\$4,691,168,817	\$46,911,688	\$5,267,949	20%	\$1,053,590	\$8,799,349	20%	\$1,759,349	\$2,813,460
2033	\$8,075,366,926	\$242,261,008	\$115,974,440	\$8,433,602,373	\$5,049,404,265	\$50,494,043	\$5,670,229	20%	\$1,134,046	\$9,471,301	20%	\$1,894,260	\$3,028,306
2034	\$8,433,602,373	\$253,008,071	\$116,277,234	\$8,802,887,679	\$5,418,689,570	\$54,186,896	\$6,084,918	20%	\$1,216,984	\$10,163,979	20%	\$2,032,796	\$3,249,779
2035	\$8,802,887,679	\$264,086,630	\$106,678,625	\$9,173,652,934	\$5,789,454,826	\$57,894,548	\$6,501,269	20%	\$1,300,254	\$10,859,434	20%	\$2,171,887	\$3,472,140
2036	\$9,173,652,934	\$275,209,588	\$109,878,984	\$9,558,741,506	\$6,174,543,397	\$61,745,434	\$6,933,704	20%	\$1,386,741	\$11,581,754	20%	\$2,316,351	\$3,703,092
2037	\$9,558,741,506	\$286,762,245	\$55,738,567	\$9,901,242,319	\$6,517,044,210	\$65,170,442	\$7,318,315	20%	\$1,463,663	\$12,224,192	20%	\$2,444,838	\$3,908,502
2038	\$9,901,242,319	\$297,037,270	\$57,410,725	\$10,255,690,313	\$6,871,492,204	\$68,714,922	\$7,716,343	20%	\$1,543,269	\$12,889,040	20%	\$2,577,808	\$4,121,077
2039	\$10,255,690,313	\$307,670,709	\$59,133,046	\$10,622,494,068	\$7,238,295,960	\$72,382,960	\$8,128,245	20%	\$1,625,649	\$13,577,063	20%	\$2,715,413	\$4,341,062
2040	\$10,622,494,068	\$318,674,822	\$160,247,219	\$11,101,416,110	\$7,717,218,001	\$77,172,180	\$8,666,051	20%	\$1,733,210	\$14,475,390	20%	\$2,895,078	\$4,628,288
2041	\$11,101,416,110	\$333,042,883	\$169,759,786	\$11,604,218,379	\$8,220,020,270	\$82,200,203	\$9,230,673	20%	\$1,846,135	\$15,418,510	20%	\$3,083,702	\$4,929,836
2042	\$11,604,218,379	\$348,126,551	\$174,852,579	\$12,127,197,510	\$8,742,999,401	\$87,429,994	\$9,817,952	20%	\$1,963,590	\$16,399,475	20%	\$3,279,895	\$5,243,485
2043	\$12,127,197,510	\$363,815,925	\$180,098,157	\$12,671,111,592	\$9,286,913,483	\$92,869,135	\$10,428,740	20%	\$2,085,748	\$17,419,709	20%	\$3,483,942	\$5,569,690
2044	\$12,671,111,592	\$380,133,348	\$185,501,102	\$13,236,746,041	\$9,852,547,933	\$98,525,479	\$11,063,920	20%	\$2,212,784	\$18,480,685	20%	\$3,696,137	\$5,908,921
2045	\$13,236,746,041	\$397,102,381	\$191,066,135	\$13,824,914,557	\$10,440,716,449	\$104,407,164	\$11,724,404	20%	\$2,344,881	\$19,583,928	20%	\$3,916,786	\$6,261,666
2046	\$13,824,914,557	\$414,747,437	\$196,798,119	\$14,436,460,113	\$11,052,262,004	\$110,522,620	\$12,411,139	20%	\$2,482,228	\$20,731,020	20%	\$4,146,204	\$6,628,432
2047	\$14,436,460,113	\$433,093,803	\$202,702,062	\$15,072,255,978	\$11,688,057,870	\$116,880,579	\$13,125,106	20%	\$2,625,021	\$21,923,599	20%	\$4,384,720	\$7,009,741
2048	\$15,072,255,978	\$452,167,679	\$208,783,124	\$15,733,206,782	\$12,349,008,673	\$123,490,087	\$13,867,321	20%	\$2,773,464	\$23,163,362	20%	\$4,632,672	\$7,406,137
2049	\$15,733,206,782	\$471,996,203	\$215,046,618	\$16,420,249,603	\$13,036,051,494	\$130,360,515	\$14,638,835	20%	\$2,927,767	\$24,452,067	20%	\$4,890,413	\$7,818,180
2050	\$16,420,249,603	\$492,607,488	\$221,498,016	\$17,134,355,108	\$13,750,156,999	\$137,501,570	\$15,440,740	20%	\$3,088,148	\$25,791,533	20%	\$5,158,307	\$8,246,455
2051	\$17,134,355,108	\$514,030,653	\$221,819,629	\$17,870,205,389	\$14,486,007,281	\$144,860,073	\$16,267,063	20%	\$3,253,413	\$27,171,787	20%	\$5,434,357	\$8,687,770
2052	\$17,870,205,389	\$536,106,162	\$228,474,217	\$18,634,785,769	\$15,250,587,660	\$152,505,877	\$17,125,649	20%	\$3,425,130	\$28,605,931	20%	\$5,721,186	\$9,146,316
2053	\$18,634,785,769	\$559,043,573	\$235,328,444	\$19,429,157,786	\$16,044,959,677	\$160,449,597	\$18,017,689	20%	\$3,603,538	\$30,095,955	20%	\$6,019,191	\$9,622,729
2054	\$19,429,157,786	\$582,874,734	\$242,388,297	\$20,254,420,817	\$16,870,222,708	\$168,702,227	\$18,944,418	20%	\$3,788,884	\$31,643,923	20%	\$6,328,785	\$10,117,668
2055	\$20,254,420,817	\$607,632,624	\$249,659,946	\$21,111,713,387	\$17,727,515,279	\$177,275,153	\$19,907,115	20%	\$3,981,423	\$33,251,969	20%	\$6,650,394	\$10,631,817
2056	\$21,111,713,387	\$633,351,402	\$257,149,745	\$22,002,214,534	\$18,618,016,425	\$186,180,164	\$20,907,103	20%	\$4,181,421	\$34,922,306	20%	\$6,984,461	\$11,165,882
2057	\$22,002,214,534	\$660,066,436	\$264,864,237	\$22,927,145,207	\$19,542,947,098	\$195,429,471	\$21,945,754	20%	\$4,389,151	\$36,657,223	20%	\$7,331,445	\$11,720,595
2058	\$22,927,145,207	\$687,814,356	\$272,810,164	\$23,887,769,727	\$20,503,571,618	\$205,035,716	\$23,024,488	20%	\$4,604,898	\$38,459,092	20%	\$7,691,818	\$12,296,716
2059	\$23,887,769,727	\$716,633,092	\$280,994,469	\$24,885,397,288	\$21,501,199,179	\$215,011,992	\$24,144,774	20%	\$4,828,955	\$40,330,368	20%	\$8,066,074	\$12,895,028
2060	\$24,885,397,288	\$746,561,919	\$0	\$25,631,959,206	\$22,247,761,098	\$222,477,611	\$24,983,126	20%	\$4,996,625	\$41,730,714	20%	\$8,346,143	\$13,342,768
2061	\$25,631,959,206	\$768,958,776	\$0	\$26,400,917,983	\$23,016,719,874	\$230,167,199	\$25,846,628	20%	\$5,169,326	\$43,173,070	20%	\$8,634,614	\$13,803,940

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

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

[2] See Table A-4 for new AV added to roll from 2021-22 on. It is assumed that new AV is added to roll in year after development occurs

In 2020-21 prior to the start of the EIFD, it is assumed that the growth in new assessed value will be 3% of the existing assessed value

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

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

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Table A-3

Mossdale Tract Infrastructure Finance Plan

EIFD Revenue Analysis

Projected Tax Increment to EIFD - Lathrop Annexation Area (Real \$)

Lathrop
Annexation Area

Fiscal Year Ending	Beginning Assessed Value [1]	Existing AV Growth	New AV Added to Roll [2] [3]	Ending AV	Cumulative Growth in AV starting in 2022	Gross Tax Increment	Net Tax Increment						
							City [1]	City EIFD Allocation [4]	City EIFD	County [1]	County EIFD Allocation [4]	County EIFD	Total EIFD
Formula	a	b=a*3.0%	c	d=a+b+c	e	f=e*1.0%	g=f*6.94%	h	i=g*h	j=f*27.75%	k	l=j*k	m=i+l
2020	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%	\$0	\$0	0%	\$0	\$0
2021	\$0	\$0	\$0	\$0	\$0	\$0	\$0	10%	\$0	\$0	46%	\$0	\$0
2022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	10%	\$0	\$0	46%	\$0	\$0
2023	\$0	\$0	\$0	\$0	\$0	\$0	\$0	10%	\$0	\$0	46%	\$0	\$0
2024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	10%	\$0	\$0	46%	\$0	\$0
2025	\$0	\$0	\$7,956,388	\$7,956,388	\$7,956,388	\$79,564	\$5,520	10%	\$552	\$22,081	46%	\$10,128	\$10,680
2026	\$7,956,388	\$238,692	\$8,195,079	\$16,390,159	\$16,390,159	\$163,902	\$11,372	10%	\$1,137	\$45,487	46%	\$20,863	\$22,000
2027	\$16,390,159	\$491,705	\$8,440,932	\$25,322,795	\$25,322,795	\$253,228	\$17,569	10%	\$1,757	\$70,277	46%	\$32,234	\$33,991
2028	\$25,322,795	\$759,684	\$8,694,160	\$34,776,639	\$34,776,639	\$347,766	\$24,129	10%	\$2,413	\$96,514	46%	\$44,268	\$46,681
2029	\$34,776,639	\$1,043,299	\$8,954,985	\$44,774,923	\$44,774,923	\$447,749	\$31,066	10%	\$3,107	\$124,262	46%	\$56,995	\$60,101
2030	\$44,774,923	\$1,343,248	\$9,223,634	\$55,341,805	\$55,341,805	\$553,418	\$38,397	20%	\$7,679	\$153,588	20%	\$30,718	\$38,397
2031	\$55,341,805	\$1,660,254	\$9,500,343	\$66,502,402	\$66,502,402	\$665,024	\$46,140	20%	\$9,228	\$184,561	20%	\$36,912	\$46,140
2032	\$66,502,402	\$1,995,072	\$9,785,353	\$78,282,827	\$78,282,827	\$782,828	\$54,314	20%	\$10,863	\$217,255	20%	\$43,451	\$54,314
2033	\$78,282,827	\$2,348,485	\$10,078,914	\$90,710,226	\$90,710,226	\$907,102	\$62,936	20%	\$12,587	\$251,744	20%	\$50,349	\$62,936
2034	\$90,710,226	\$2,721,307	\$10,381,281	\$103,812,814	\$103,812,814	\$1,038,128	\$72,027	20%	\$14,405	\$288,107	20%	\$57,621	\$72,027
2035	\$103,812,814	\$3,114,384	\$0	\$106,927,199	\$106,927,199	\$1,069,272	\$74,188	20%	\$14,838	\$296,751	20%	\$59,350	\$74,188
2036	\$106,927,199	\$3,207,816	\$0	\$110,135,015	\$110,135,015	\$1,101,350	\$76,413	20%	\$15,283	\$305,653	20%	\$61,131	\$76,413
2037	\$110,135,015	\$3,304,050	\$0	\$113,439,065	\$113,439,065	\$1,134,391	\$78,706	20%	\$15,741	\$314,823	20%	\$62,965	\$78,706
2038	\$113,439,065	\$3,403,172	\$0	\$116,842,237	\$116,842,237	\$1,168,422	\$81,067	20%	\$16,213	\$324,268	20%	\$64,854	\$81,067
2039	\$116,842,237	\$3,505,267	\$0	\$120,347,504	\$120,347,504	\$1,203,475	\$83,499	20%	\$16,700	\$333,996	20%	\$66,799	\$83,499
2040	\$120,347,504	\$3,610,425	\$0	\$123,957,929	\$123,957,929	\$1,239,579	\$86,004	20%	\$17,201	\$344,015	20%	\$68,803	\$86,004
2041	\$123,957,929	\$3,718,738	\$0	\$127,676,667	\$127,676,667	\$1,276,767	\$88,584	20%	\$17,717	\$354,336	20%	\$70,867	\$88,584
2042	\$127,676,667	\$3,830,300	\$0	\$131,506,967	\$131,506,967	\$1,315,070	\$91,241	20%	\$18,248	\$364,966	20%	\$72,993	\$91,241
2043	\$131,506,967	\$3,945,209	\$0	\$135,452,176	\$135,452,176	\$1,354,522	\$93,979	20%	\$18,796	\$375,915	20%	\$75,183	\$93,979
2044	\$135,452,176	\$4,063,565	\$0	\$139,515,742	\$139,515,742	\$1,395,157	\$96,798	20%	\$19,360	\$387,192	20%	\$77,438	\$96,798
2045	\$139,515,742	\$4,185,472	\$0	\$143,701,214	\$143,701,214	\$1,437,012	\$99,702	20%	\$19,940	\$398,808	20%	\$79,762	\$99,702
2046	\$143,701,214	\$4,311,036	\$0	\$148,012,250	\$148,012,250	\$1,480,123	\$102,693	20%	\$20,539	\$410,772	20%	\$82,154	\$102,693
2047	\$148,012,250	\$4,440,368	\$0	\$152,452,618	\$152,452,618	\$1,524,526	\$105,774	20%	\$21,155	\$423,096	20%	\$84,619	\$105,774
2048	\$152,452,618	\$4,573,579	\$0	\$157,026,196	\$157,026,196	\$1,570,262	\$108,947	20%	\$21,789	\$435,788	20%	\$87,158	\$108,947
2049	\$157,026,196	\$4,710,786	\$0	\$161,736,982	\$161,736,982	\$1,617,370	\$112,216	20%	\$22,443	\$448,862	20%	\$89,772	\$112,216
2050	\$161,736,982	\$4,852,109	\$0	\$166,589,092	\$166,589,092	\$1,665,891	\$115,582	20%	\$23,116	\$462,328	20%	\$92,466	\$115,582
2051	\$166,589,092	\$4,997,673	\$0	\$171,586,764	\$171,586,764	\$1,715,868	\$119,049	20%	\$23,810	\$476,198	20%	\$95,240	\$119,049
2052	\$171,586,764	\$5,147,603	\$0	\$176,734,367	\$176,734,367	\$1,767,344	\$122,621	20%	\$24,524	\$490,484	20%	\$98,097	\$122,621
2053	\$176,734,367	\$5,302,031	\$0	\$182,036,398	\$182,036,398	\$1,820,364	\$126,300	20%	\$25,260	\$505,198	20%	\$101,040	\$126,300
2054	\$182,036,398	\$5,461,092	\$0	\$187,497,490	\$187,497,490	\$1,874,975	\$130,089	20%	\$26,018	\$520,354	20%	\$104,071	\$130,089
2055	\$187,497,490	\$5,624,925	\$0	\$193,122,415	\$193,122,415	\$1,931,224	\$133,991	20%	\$26,798	\$535,965	20%	\$107,193	\$133,991
2056	\$193,122,415	\$5,793,672	\$0	\$198,916,087	\$198,916,087	\$1,989,161	\$138,011	20%	\$27,602	\$552,044	20%	\$110,409	\$138,011
2057	\$198,916,087	\$5,967,483	\$0	\$204,883,570	\$204,883,570	\$2,048,836	\$142,151	20%	\$28,430	\$568,605	20%	\$113,721	\$142,151
2058	\$204,883,570	\$6,146,507	\$0	\$211,030,077	\$211,030,077	\$2,110,301	\$146,416	20%	\$29,283	\$585,663	20%	\$117,133	\$146,416
2059	\$211,030,077	\$6,330,902	\$0	\$217,360,979	\$217,360,979	\$2,173,610	\$150,808	20%	\$30,162	\$603,233	20%	\$120,647	\$150,808
2060	\$217,360,979	\$6,520,829	\$0	\$223,881,809	\$223,881,809	\$2,238,818	\$155,333	20%	\$31,067	\$621,330	20%	\$124,266	\$155,333
2061	\$223,881,809	\$6,716,454	\$0	\$230,598,263	\$230,598,263	\$2,305,983	\$159,992	20%	\$31,998	\$639,970	20%	\$127,994	\$159,992

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

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

[2] See Table A-5 for new AV added to roll from 2021-22 on. It is assumed that new AV is added to roll in year after development occurs.

In 2020-21 prior to the start of the EIFD, it is assumed that the growth in new assessed value will be 3% of the existing assessed value.

[3] As a conservative assumption, this analysis excludes incremental growth of the existing land value of parcels annexed into the City until the time that the parcel develops. The growth of existing value for these parcels will be included in the EIFD and a method for estimating incremental AV growth/revenue to the EIFD will be determined at the time of EIFD formation. Refer to Table D-2 for the anticipated value of parcels annexed into the City in the first year of development.

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

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

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

Lathrop
Existing City

Fiscal Year Ending	Assessed Value of New Development [1]							Escalation Factor [2]	Total with Annual Sales Price Increase	
	Low Density Residential	High Density Residential	Subtotal Residential	Retail	Office	Industrial	Subtotal Nonres.			Total (2020\$)
	AV per Dwelling Unit		AV per Bldg. Sq. Ft.							
Assumption	\$ 525,000	\$ 200,000		\$ 250	\$ 250	\$ 100				
2020	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1.000	\$0
2021	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1.030	\$0
2022	\$282,187,500	\$12,800,000	\$294,987,500	\$32,767,650	\$21,845,100	\$46,109,007	\$100,721,757	\$395,709,257	1.061	\$419,807,951
2023	\$75,600,000	\$36,800,000	\$112,400,000	\$65,535,300	\$43,690,200	\$92,218,014	\$201,443,514	\$313,843,514	1.093	\$342,945,282
2024	\$0	\$16,400,000	\$16,400,000	\$65,535,300	\$43,690,200	\$92,218,014	\$201,443,514	\$217,843,514	1.126	\$245,184,795
2025	\$10,500,000	\$16,400,000	\$26,900,000	\$65,535,300	\$43,690,200	\$92,218,014	\$201,443,514	\$228,343,514	1.159	\$264,712,716
2026	\$10,500,000	\$16,400,000	\$26,900,000	\$62,707,800	\$41,805,200	\$92,218,014	\$196,731,014	\$223,631,014	1.194	\$267,027,126
2027	\$10,500,000	\$16,000,000	\$26,500,000	\$62,707,800	\$41,805,200	\$103,965,014	\$208,478,014	\$234,978,014	1.230	\$288,993,319
2028	\$10,500,000	\$0	\$10,500,000	\$62,707,800	\$41,805,200	\$86,411,327	\$190,924,327	\$201,424,327	1.267	\$255,158,311
2029	\$10,500,000	\$0	\$10,500,000	\$62,707,800	\$41,805,200	\$63,842,300	\$168,355,300	\$178,855,300	1.305	\$233,365,599
2030	\$10,500,000	\$5,800,000	\$16,300,000	\$80,372,400	\$53,581,600	\$63,842,300	\$197,796,300	\$214,096,300	1.344	\$287,727,524
2031	\$10,500,000	\$5,800,000	\$16,300,000	\$20,233,650	\$13,489,100	\$34,750,200	\$68,472,950	\$84,772,950	1.384	\$117,345,589
2032	\$10,500,000	\$5,800,000	\$16,300,000	\$20,233,650	\$13,489,100	\$34,750,200	\$68,472,950	\$84,772,950	1.426	\$120,865,956
2033	\$10,500,000	\$0	\$10,500,000	\$20,233,650	\$13,489,100	\$34,750,200	\$68,472,950	\$78,972,950	1.469	\$115,974,440
2034	\$8,400,000	\$0	\$8,400,000	\$20,233,650	\$13,489,100	\$34,750,200	\$68,472,950	\$76,872,950	1.513	\$116,277,234
2035	\$0	\$0	\$0	\$20,233,650	\$13,489,100	\$34,750,200	\$68,472,950	\$68,472,950	1.558	\$106,678,625
2036	\$0	\$0	\$0	\$20,233,650	\$13,489,100	\$34,750,200	\$68,472,950	\$68,472,950	1.605	\$109,878,984
2037	\$0	\$0	\$0	\$20,233,650	\$13,489,100	\$0	\$33,722,750	\$33,722,750	1.653	\$55,738,567
2038	\$0	\$0	\$0	\$20,233,650	\$13,489,100	\$0	\$33,722,750	\$33,722,750	1.702	\$57,410,725
2039	\$0	\$0	\$0	\$20,233,650	\$13,489,100	\$0	\$33,722,750	\$33,722,750	1.754	\$59,133,046
2040	\$88,725,000	\$0	\$88,725,000	\$0	\$0	\$0	\$0	\$88,725,000	1.806	\$160,247,219
2041	\$88,725,000	\$0	\$88,725,000	\$1,517,550	\$1,011,700	\$0	\$2,529,250	\$91,254,250	1.860	\$169,759,786
2042	\$88,725,000	\$0	\$88,725,000	\$1,517,550	\$1,011,700	\$0	\$2,529,250	\$91,254,250	1.916	\$174,852,579
2043	\$88,725,000	\$0	\$88,725,000	\$1,517,550	\$1,011,700	\$0	\$2,529,250	\$91,254,250	1.974	\$180,098,157
2044	\$88,725,000	\$0	\$88,725,000	\$1,517,550	\$1,011,700	\$0	\$2,529,250	\$91,254,250	2.033	\$185,501,102
2045	\$88,725,000	\$0	\$88,725,000	\$1,517,550	\$1,011,700	\$0	\$2,529,250	\$91,254,250	2.094	\$191,066,135
2046	\$88,725,000	\$0	\$88,725,000	\$1,517,550	\$1,011,700	\$0	\$2,529,250	\$91,254,250	2.157	\$196,798,119
2047	\$88,725,000	\$0	\$88,725,000	\$1,517,550	\$1,011,700	\$0	\$2,529,250	\$91,254,250	2.221	\$202,702,062
2048	\$88,725,000	\$0	\$88,725,000	\$1,517,550	\$1,011,700	\$0	\$2,529,250	\$91,254,250	2.288	\$208,783,124
2049	\$88,725,000	\$0	\$88,725,000	\$1,517,550	\$1,011,700	\$0	\$2,529,250	\$91,254,250	2.357	\$215,046,618
2050	\$88,725,000	\$0	\$88,725,000	\$1,517,550	\$1,011,700	\$0	\$2,529,250	\$91,254,250	2.427	\$221,498,016
2051	\$88,725,000	\$0	\$88,725,000	\$0	\$0	\$0	\$0	\$88,725,000	2.500	\$221,819,629
2052	\$88,725,000	\$0	\$88,725,000	\$0	\$0	\$0	\$0	\$88,725,000	2.575	\$228,474,217
2053	\$88,725,000	\$0	\$88,725,000	\$0	\$0	\$0	\$0	\$88,725,000	2.652	\$235,328,444
2054	\$88,725,000	\$0	\$88,725,000	\$0	\$0	\$0	\$0	\$88,725,000	2.732	\$242,388,297
2055	\$88,725,000	\$0	\$88,725,000	\$0	\$0	\$0	\$0	\$88,725,000	2.814	\$249,659,946
2056	\$88,725,000	\$0	\$88,725,000	\$0	\$0	\$0	\$0	\$88,725,000	2.898	\$257,149,745
2057	\$88,725,000	\$0	\$88,725,000	\$0	\$0	\$0	\$0	\$88,725,000	2.985	\$264,864,237
2058	\$88,725,000	\$0	\$88,725,000	\$0	\$0	\$0	\$0	\$88,725,000	3.075	\$272,810,164
2059	\$88,725,000	\$0	\$88,725,000	\$0	\$0	\$0	\$0	\$88,725,000	3.167	\$280,994,469
2060	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	3.262	\$0

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

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

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

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

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

Lathrop
 Annexation Area

Fiscal Year Ending	Assessed Value of New Development [1]							Escalation Factor [2]	Total with Annual Sales Price Increase	
	Low Density Residential	High Density Residential	Subtotal Residential	Retail	Office	Industrial	Subtotal Nonres.			Total (2020\$)
	AV per Dwelling Unit		AV per Bldg. Sq. Ft.							
Assumption	\$ 525,000	\$ 200,000		\$ 250	\$ 250	\$ 100				
2020	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1.000	\$0
2021	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1.030	\$0
2022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1.061	\$0
2023	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1.093	\$0
2024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1.126	\$0
2025	\$0	\$0	\$0	\$6,863,250	\$0	\$0	\$6,863,250	\$6,863,250	1.159	\$7,956,388
2026	\$0	\$0	\$0	\$6,863,250	\$0	\$0	\$6,863,250	\$6,863,250	1.194	\$8,195,079
2027	\$0	\$0	\$0	\$6,863,250	\$0	\$0	\$6,863,250	\$6,863,250	1.230	\$8,440,932
2028	\$0	\$0	\$0	\$6,863,250	\$0	\$0	\$6,863,250	\$6,863,250	1.267	\$8,694,160
2029	\$0	\$0	\$0	\$6,863,250	\$0	\$0	\$6,863,250	\$6,863,250	1.305	\$8,954,985
2030	\$0	\$0	\$0	\$6,863,250	\$0	\$0	\$6,863,250	\$6,863,250	1.344	\$9,223,634
2031	\$0	\$0	\$0	\$6,863,250	\$0	\$0	\$6,863,250	\$6,863,250	1.384	\$9,500,343
2032	\$0	\$0	\$0	\$6,863,250	\$0	\$0	\$6,863,250	\$6,863,250	1.426	\$9,785,353
2033	\$0	\$0	\$0	\$6,863,250	\$0	\$0	\$6,863,250	\$6,863,250	1.469	\$10,078,914
2034	\$0	\$0	\$0	\$6,863,250	\$0	\$0	\$6,863,250	\$6,863,250	1.513	\$10,381,281
2035	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1.558	\$0
2036	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1.605	\$0
2037	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1.653	\$0
2038	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1.702	\$0
2039	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1.754	\$0
2040	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1.806	\$0
2041	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1.860	\$0
2042	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1.916	\$0
2043	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1.974	\$0
2044	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2.033	\$0
2045	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2.094	\$0
2046	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2.157	\$0
2047	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2.221	\$0
2048	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2.288	\$0
2049	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2.357	\$0
2050	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2.427	\$0
2051	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2.500	\$0
2052	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2.575	\$0
2053	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2.652	\$0
2054	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2.732	\$0
2055	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2.814	\$0
2056	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2.898	\$0
2057	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2.985	\$0
2058	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	3.075	\$0
2059	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	3.167	\$0
2060	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	3.262	\$0

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

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

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

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

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

Lathrop
Existing City

Fiscal Year Ending	Existing City						
	Dwelling Units			Building Square Feet			
	Single Family Residential	Multifamily Residential	TOTAL	Retail	Office	Industrial	Total
2020	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-
2022	538	64	602	131,071	87,380	461,090	679,541
2023	144	184	328	262,141	174,761	922,180	1,359,082
2024	-	82	82	262,141	174,761	922,180	1,359,082
2025	20	82	102	262,141	174,761	922,180	1,359,082
2026	20	82	102	250,831	167,221	922,180	1,340,232
2027	20	80	100	250,831	167,221	1,039,650	1,457,702
2028	20	-	20	250,831	167,221	864,113	1,282,165
2029	20	-	20	250,831	167,221	638,423	1,056,475
2030	20	29	49	321,490	214,326	638,423	1,174,239
2031	20	29	49	80,935	53,956	347,502	482,393
2032	20	29	49	80,935	53,956	347,502	482,393
2033	20	-	20	80,935	53,956	347,502	482,393
2034	16	-	16	80,935	53,956	347,502	482,393
2035	-	-	-	80,935	53,956	347,502	482,393
2036	-	-	-	80,935	53,956	347,502	482,393
2037	-	-	-	80,935	53,956	-	134,891
2038	-	-	-	80,935	53,956	-	134,891
2039	-	-	-	80,935	53,956	-	134,891
2040	169	-	169	-	-	-	-
2041	169	-	169	6,070	4,047	-	10,117
2042	169	-	169	6,070	4,047	-	10,117
2043	169	-	169	6,070	4,047	-	10,117
2044	169	-	169	6,070	4,047	-	10,117
2045	169	-	169	6,070	4,047	-	10,117
2046	169	-	169	6,070	4,047	-	10,117
2047	169	-	169	6,070	4,047	-	10,117
2048	169	-	169	6,070	4,047	-	10,117
2049	169	-	169	6,070	4,047	-	10,117
2050	169	-	169	6,070	4,047	-	10,117
2051	169	-	169	-	-	-	-
2052	169	-	169	-	-	-	-
2053	169	-	169	-	-	-	-
2054	169	-	169	-	-	-	-
2055	169	-	169	-	-	-	-
2056	169	-	169	-	-	-	-
2057	169	-	169	-	-	-	-
2058	169	-	169	-	-	-	-
2059	169	-	169	-	-	-	-
2060	-	-	-	-	-	-	-
Total	4,258	661	4,919	3,031,422	2,020,948	9,415,432	14,467,802

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

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

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

Lathrop
Annexation Areas

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

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



APPENDIX B:

City of Manteca EIFD Revenue-Estimating Tables

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

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

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Table B-1

Mossdale Tract Infrastructure Finance Plan
EIFD Revenue Analysis

Projected Tax Increment to EIFD - Manteca (Real \$)

Manteca
Existing City and Annexation Areas

Fiscal Year Ending	Beginning Assessed Value [1]	Existing AV Growth	New AV Added to Roll [2]	Ending AV	Cumulative Growth in AV starting in 2022	Gross Tax Increment	Net Tax Increment				
							City [1]	City EIFD [3]	County [1]	County EIFD [3]	Total EIFD
Formula	a	b=a*3.0%	c	d=a+b+c	e	f=e*1.0%	[4]	h=g*[3]	[4]	j=i*[3]	h+j
2020	\$1,049,314,999	\$31,479,450	\$0	\$1,080,794,449	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2021	\$1,080,794,449	\$32,423,833	\$0	\$1,113,218,282	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2022	\$1,113,218,282	\$33,396,548	\$176,568,725	\$1,323,183,556	\$209,965,274	\$2,099,653	\$391,544	\$19,577	\$543,435	\$249,255	\$268,832
2023	\$1,323,183,556	\$39,695,507	\$459,406,107	\$1,822,285,170	\$709,066,887	\$7,090,669	\$1,070,324	\$53,516	\$1,564,044	\$717,373	\$770,889
2024	\$1,822,285,170	\$54,668,555	\$353,564,711	\$2,230,518,436	\$1,117,300,154	\$11,173,002	\$1,617,104	\$80,855	\$2,406,158	\$1,103,621	\$1,184,477
2025	\$2,230,518,436	\$66,915,553	\$467,334,061	\$2,764,768,051	\$1,651,549,768	\$16,515,498	\$2,341,868	\$117,093	\$3,500,222	\$1,605,431	\$1,722,524
2026	\$2,764,768,051	\$82,943,042	\$342,844,017	\$3,190,555,109	\$2,077,336,827	\$20,773,368	\$2,909,286	\$145,464	\$4,381,046	\$2,009,434	\$2,154,898
2027	\$3,190,555,109	\$95,716,653	\$289,958,096	\$3,576,229,859	\$2,463,011,576	\$24,630,116	\$3,416,977	\$170,849	\$5,184,345	\$2,377,880	\$2,548,729
2028	\$3,576,229,859	\$107,286,896	\$279,617,285	\$3,963,134,039	\$2,849,915,757	\$28,499,158	\$3,923,940	\$196,197	\$5,992,246	\$2,748,436	\$2,944,633
2029	\$3,963,134,039	\$118,894,021	\$298,613,609	\$4,380,641,670	\$3,267,423,387	\$32,674,234	\$4,472,061	\$223,603	\$6,863,129	\$3,147,880	\$3,371,483
2030	\$4,380,641,670	\$131,419,250	\$303,002,702	\$4,815,063,622	\$3,701,845,339	\$37,018,453	\$5,041,656	\$1,008,331	\$7,769,932	\$1,553,986	\$2,562,318
2031	\$4,815,063,622	\$144,451,909	\$312,092,783	\$5,271,608,313	\$4,158,390,031	\$41,583,900	\$5,640,051	\$1,128,010	\$8,723,092	\$1,744,618	\$2,872,629
2032	\$5,271,608,313	\$158,148,249	\$318,675,333	\$5,748,431,895	\$4,635,213,613	\$46,352,136	\$6,262,847	\$1,252,569	\$9,720,485	\$1,944,097	\$3,196,666
2033	\$5,748,431,895	\$172,452,957	\$348,557,750	\$6,269,442,602	\$5,156,224,319	\$51,562,243	\$6,930,054	\$1,386,011	\$10,821,876	\$2,164,375	\$3,550,386
2034	\$6,269,442,602	\$188,083,278	\$358,258,187	\$6,815,784,067	\$5,702,565,785	\$57,025,658	\$7,629,227	\$1,525,845	\$11,977,227	\$2,395,445	\$3,921,291
2035	\$6,815,784,067	\$204,473,522	\$282,641,879	\$7,302,899,468	\$6,189,681,185	\$61,896,812	\$8,239,289	\$1,647,858	\$13,018,914	\$2,603,783	\$4,251,641
2036	\$7,302,899,468	\$219,086,984	\$241,768,389	\$7,763,754,840	\$6,650,536,558	\$66,505,366	\$8,807,180	\$1,761,436	\$14,012,520	\$2,802,504	\$4,563,940
2037	\$7,763,754,840	\$232,912,645	\$185,851,807	\$8,182,519,293	\$7,069,301,010	\$70,693,010	\$9,310,066	\$1,862,013	\$14,926,803	\$2,985,361	\$4,847,374
2038	\$8,182,519,293	\$245,475,579	\$89,377,736	\$8,517,372,607	\$7,404,154,325	\$74,041,543	\$9,762,155	\$1,952,431	\$15,614,423	\$3,122,885	\$5,075,316
2039	\$8,517,372,607	\$255,521,178	\$92,059,068	\$8,864,952,853	\$7,751,734,571	\$77,517,346	\$10,231,640	\$2,046,328	\$16,327,992	\$3,265,598	\$5,311,926
2040	\$8,864,952,853	\$265,948,586	\$83,984,172	\$9,214,885,611	\$8,101,667,329	\$81,016,673	\$10,703,666	\$2,140,733	\$17,046,945	\$3,409,389	\$5,550,122
2041	\$9,214,885,611	\$276,446,568	\$23,253,682	\$9,514,585,862	\$8,401,367,579	\$84,013,676	\$11,103,026	\$2,220,605	\$17,666,960	\$3,533,392	\$5,753,997
2042	\$9,514,585,862	\$285,437,576	\$23,951,293	\$9,823,974,730	\$8,710,756,448	\$87,107,564	\$11,515,365	\$2,303,073	\$18,306,959	\$3,661,392	\$5,964,465
2043	\$9,823,974,730	\$294,719,242	\$24,669,831	\$10,143,363,804	\$9,030,145,521	\$90,301,455	\$11,941,102	\$2,388,220	\$18,967,584	\$3,793,517	\$6,181,737
2044	\$10,143,363,804	\$304,300,914	\$25,409,926	\$10,473,074,644	\$9,359,856,362	\$93,598,564	\$12,380,668	\$2,476,134	\$19,649,497	\$3,929,899	\$6,406,033
2045	\$10,473,074,644	\$314,192,239	\$26,172,224	\$10,813,439,108	\$9,700,220,825	\$97,002,208	\$12,834,512	\$2,566,902	\$20,353,380	\$4,070,676	\$6,637,576
2046	\$10,813,439,108	\$324,403,173	\$26,957,391	\$11,164,799,672	\$10,051,581,389	\$100,515,814	\$13,303,093	\$2,660,619	\$21,079,937	\$4,215,987	\$6,876,606
2047	\$11,164,799,672	\$334,943,990	\$27,766,113	\$11,527,509,774	\$10,414,291,492	\$104,142,915	\$13,786,888	\$2,757,378	\$21,829,895	\$4,365,979	\$7,123,357
2048	\$11,527,509,774	\$345,825,293	\$28,599,096	\$11,901,934,164	\$10,788,715,881	\$107,887,159	\$14,286,388	\$2,857,278	\$22,604,005	\$4,520,801	\$7,378,079
2049	\$11,901,934,164	\$357,058,025	\$29,457,069	\$12,288,449,257	\$11,175,230,975	\$111,752,310	\$14,802,099	\$2,960,420	\$23,403,041	\$4,680,608	\$7,641,028
2050	\$12,288,449,257	\$368,653,478	\$30,340,781	\$12,687,443,516	\$11,574,225,233	\$115,742,252	\$15,334,545	\$3,066,909	\$24,227,802	\$4,845,560	\$7,912,469
2051	\$12,687,443,516	\$380,623,305	\$31,251,004	\$13,099,317,826	\$11,986,099,543	\$119,860,995	\$15,884,266	\$3,176,853	\$25,079,111	\$5,015,822	\$8,192,675
2052	\$13,099,317,826	\$392,979,535	\$32,188,534	\$13,524,485,895	\$12,411,267,612	\$124,112,676	\$16,451,819	\$3,290,364	\$25,957,820	\$5,191,564	\$8,481,928
2053	\$13,524,485,895	\$405,734,577	\$33,154,190	\$13,963,374,662	\$12,850,156,380	\$128,501,564	\$17,037,779	\$3,407,556	\$26,864,807	\$5,372,961	\$8,780,517
2054	\$13,963,374,662	\$418,901,240	\$34,148,816	\$14,416,424,718	\$13,303,206,436	\$133,032,064	\$17,642,740	\$3,528,548	\$27,800,977	\$5,560,195	\$9,088,743
2055	\$14,416,424,718	\$432,492,742	\$32,049,893	\$14,880,967,353	\$13,767,749,071	\$137,677,491	\$18,262,849	\$3,652,570	\$28,761,067	\$5,752,213	\$9,404,783
2056	\$14,880,967,353	\$446,429,021	\$0	\$15,327,396,374	\$14,214,178,091	\$142,141,781	\$18,855,740	\$3,771,148	\$29,686,363	\$5,937,273	\$9,708,420
2057	\$15,327,396,374	\$459,821,891	\$0	\$15,787,218,265	\$14,673,999,983	\$146,740,000	\$19,466,417	\$3,893,283	\$30,639,418	\$6,127,884	\$10,021,167
2058	\$15,787,218,265	\$473,616,548	\$0	\$16,260,834,813	\$15,147,616,530	\$151,476,165	\$20,095,415	\$4,019,083	\$31,621,065	\$6,324,213	\$10,343,296
2059	\$16,260,834,813	\$487,825,044	\$0	\$16,748,659,857	\$15,635,441,575	\$156,354,416	\$20,743,283	\$4,148,657	\$32,632,161	\$6,526,432	\$10,675,089
2060	\$16,748,659,857	\$502,459,796	\$0	\$17,251,119,653	\$16,137,901,371	\$161,379,014	\$21,410,587	\$4,282,117	\$33,673,591	\$6,734,718	\$11,016,836
2061	\$17,251,119,653	\$517,533,590	\$0	\$17,768,653,243	\$16,655,434,960	\$166,554,350	\$22,097,911	\$4,419,582	\$34,746,263	\$6,949,253	\$11,368,835

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

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

[2] See Table B-4 for new AV added to roll from 2021-22 on. It is assumed that new AV is added to roll in year after development occurs.

In 2020-21 prior to the start of the EIFD, it is assumed that the growth in new assessed value will be 3% of the existing assessed value.

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

[4] The City and County tax allocation rates vary between TRAs within the existing City boundaries and the annexation area. See Table B-2 and Table B-3 for more details.

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

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Table B-2

Mossdale Tract Infrastructure Finance Plan

EIFD Revenue Analysis

Projected Tax Increment to EIFD - Manteca Existing City Boundaries (Real \$)

Manteca
Existing City

Fiscal Year Ending	Beginning Assessed Value [1]	Existing AV Growth	New AV Added to Roll [2]	Ending AV	Cumulative Growth in AV starting in 2022	Gross Tax Increment	Net Tax Increment							
							City [1]	City EIFD Allocation [3]	City EIFD	County [1]	County EIFD Allocation [3]	County EIFD	Total EIFD	
							<i>Formula</i>	<i>a</i>	<i>b=a*3.0%</i>	<i>c</i>	<i>d=a+b+c</i>	<i>e</i>	<i>f=e*1.0%</i>	<i>g=f*14.30%</i>
2020	\$1,049,314,999	\$31,479,450	\$0	\$1,080,794,449	\$0	\$0	\$0	0%	\$0	\$0	0%	\$0	\$0	\$0
2021	\$1,080,794,449	\$32,423,833	\$0	\$1,113,218,282	\$0	\$0	\$0	5%	\$0	\$0	46%	\$0	\$0	\$0
2022	\$1,113,218,282	\$33,396,548	\$176,568,725	\$1,323,183,556	\$273,868,557	\$2,738,686	\$391,544	5%	\$19,577	\$543,435	46%	\$249,255	\$268,832	\$268,832
2023	\$1,323,183,556	\$39,695,507	\$414,057,936	\$1,776,936,999	\$727,622,000	\$7,276,220	\$1,040,266	5%	\$52,013	\$1,443,813	46%	\$662,227	\$714,241	\$714,241
2024	\$1,776,936,999	\$53,308,110	\$306,856,096	\$2,137,101,205	\$1,087,786,206	\$10,877,862	\$1,555,186	5%	\$77,759	\$2,158,484	46%	\$990,022	\$1,067,781	\$1,067,781
2025	\$2,137,101,205	\$64,113,036	\$419,224,187	\$2,620,438,428	\$1,571,123,429	\$15,711,234	\$2,246,203	5%	\$112,310	\$3,117,565	46%	\$1,429,919	\$1,542,229	\$1,542,229
2026	\$2,620,438,428	\$78,613,153	\$293,290,847	\$2,992,342,428	\$1,943,027,429	\$19,430,274	\$2,777,907	5%	\$138,895	\$3,855,530	46%	\$1,768,398	\$1,907,294	\$1,907,294
2027	\$2,992,342,428	\$89,770,273	\$238,918,331	\$3,321,031,032	\$2,271,716,033	\$22,717,160	\$3,247,826	5%	\$162,391	\$4,507,744	46%	\$2,067,546	\$2,229,938	\$2,229,938
2028	\$3,321,031,032	\$99,630,931	\$227,046,326	\$3,647,708,289	\$2,598,393,290	\$25,983,933	\$3,714,870	5%	\$185,744	\$5,155,967	46%	\$2,364,863	\$2,550,607	\$2,550,607
2029	\$3,647,708,289	\$109,431,249	\$244,465,522	\$4,001,605,060	\$2,952,290,061	\$29,522,901	\$4,220,829	5%	\$211,041	\$5,858,200	46%	\$2,686,954	\$2,897,995	\$2,897,995
2030	\$4,001,605,060	\$120,048,152	\$247,230,172	\$4,368,883,384	\$3,319,568,385	\$33,195,684	\$4,745,920	20%	\$949,184	\$6,586,987	20%	\$1,317,397	\$2,266,581	\$2,266,581
2031	\$4,368,883,384	\$131,066,502	\$254,647,077	\$4,754,596,962	\$3,705,281,963	\$37,052,820	\$5,297,366	20%	\$1,059,473	\$7,352,355	20%	\$1,470,471	\$2,529,944	\$2,529,944
2032	\$4,754,596,962	\$142,637,909	\$257,367,615	\$5,154,602,486	\$4,105,287,487	\$41,052,875	\$5,869,246	20%	\$1,173,849	\$8,146,082	20%	\$1,629,216	\$2,803,066	\$2,803,066
2033	\$5,154,602,486	\$154,638,075	\$265,088,643	\$5,574,329,203	\$4,525,014,204	\$45,250,142	\$6,469,321	20%	\$1,293,864	\$8,978,942	20%	\$1,795,788	\$3,089,653	\$3,089,653
2034	\$5,574,329,203	\$167,229,876	\$272,285,007	\$6,013,844,087	\$4,964,529,088	\$49,645,291	\$7,097,686	20%	\$1,419,537	\$9,851,067	20%	\$1,970,213	\$3,389,751	\$3,389,751
2035	\$6,013,844,087	\$180,415,323	\$194,089,503	\$6,388,348,913	\$5,339,033,914	\$53,390,339	\$7,633,108	20%	\$1,526,622	\$10,594,193	20%	\$2,118,839	\$3,645,460	\$3,645,460
2036	\$6,388,348,913	\$191,650,467	\$150,559,442	\$6,730,558,822	\$5,681,243,823	\$56,812,438	\$8,122,359	20%	\$1,624,472	\$11,273,237	20%	\$2,254,647	\$3,879,119	\$3,879,119
2037	\$6,730,558,822	\$201,916,765	\$91,906,593	\$7,024,382,180	\$5,975,067,181	\$59,750,672	\$8,542,432	20%	\$1,708,486	\$11,856,268	20%	\$2,371,254	\$4,079,740	\$4,079,740
2038	\$7,024,382,180	\$210,731,465	\$89,377,736	\$7,324,491,381	\$6,275,176,382	\$62,751,764	\$8,971,492	20%	\$1,794,298	\$12,451,772	20%	\$2,490,354	\$4,284,653	\$4,284,653
2039	\$7,324,491,381	\$219,734,741	\$92,059,068	\$7,636,285,190	\$6,586,970,191	\$65,869,702	\$9,417,258	20%	\$1,883,452	\$13,070,461	20%	\$2,614,092	\$4,497,544	\$4,497,544
2040	\$7,636,285,190	\$229,088,556	\$83,984,172	\$7,949,357,918	\$6,900,042,919	\$69,000,429	\$9,864,851	20%	\$1,972,970	\$13,691,688	20%	\$2,738,338	\$4,711,308	\$4,711,308
2041	\$7,949,357,918	\$238,480,738	\$23,253,682	\$8,211,092,338	\$7,161,777,339	\$71,617,773	\$10,239,048	20%	\$2,047,810	\$14,211,045	20%	\$2,842,209	\$4,890,019	\$4,890,019
2042	\$8,211,092,338	\$246,332,770	\$23,951,293	\$8,481,376,401	\$7,432,061,402	\$74,320,614	\$10,625,467	20%	\$2,125,093	\$14,747,367	20%	\$2,949,473	\$5,074,567	\$5,074,567
2043	\$8,481,376,401	\$254,441,292	\$24,669,831	\$8,760,487,524	\$7,711,172,525	\$77,111,725	\$11,024,507	20%	\$2,204,901	\$15,301,205	20%	\$3,060,241	\$5,265,142	\$5,265,142
2044	\$8,760,487,524	\$262,814,626	\$25,409,926	\$9,048,712,076	\$7,999,397,077	\$79,993,971	\$11,436,576	20%	\$2,287,315	\$15,873,126	20%	\$3,174,625	\$5,461,940	\$5,461,940
2045	\$9,048,712,076	\$271,461,362	\$26,172,224	\$9,346,345,662	\$8,297,030,663	\$82,970,307	\$11,862,096	20%	\$2,372,419	\$16,463,717	20%	\$3,292,743	\$5,665,163	\$5,665,163
2046	\$9,346,345,662	\$280,390,370	\$26,957,391	\$9,653,693,423	\$8,604,378,424	\$86,043,784	\$12,301,505	20%	\$2,460,301	\$17,073,584	20%	\$3,414,717	\$5,875,018	\$5,875,018
2047	\$9,653,693,423	\$289,610,803	\$27,766,113	\$9,971,070,338	\$8,921,755,339	\$89,217,553	\$12,755,253	20%	\$2,551,051	\$17,703,352	20%	\$3,540,670	\$6,091,721	\$6,091,721
2048	\$9,971,070,338	\$299,132,110	\$28,599,096	\$10,298,801,545	\$9,249,486,546	\$92,494,865	\$13,223,803	20%	\$2,644,761	\$18,353,666	20%	\$3,670,733	\$6,315,494	\$6,315,494
2049	\$10,298,801,545	\$308,964,046	\$29,457,069	\$10,637,222,660	\$9,587,907,661	\$95,879,077	\$13,707,637	20%	\$2,741,527	\$19,025,192	20%	\$3,805,038	\$6,546,566	\$6,546,566
2050	\$10,637,222,660	\$319,116,680	\$30,340,781	\$10,986,680,120	\$9,937,365,121	\$99,373,651	\$14,207,249	20%	\$2,841,450	\$19,718,617	20%	\$3,943,723	\$6,785,173	\$6,785,173
2051	\$10,986,680,120	\$329,600,404	\$31,251,004	\$11,347,531,528	\$10,298,216,529	\$102,982,165	\$14,723,151	20%	\$2,944,630	\$20,434,651	20%	\$4,086,930	\$7,031,560	\$7,031,560
2052	\$11,347,531,528	\$340,425,946	\$32,188,534	\$11,720,146,009	\$10,670,831,010	\$106,708,310	\$15,255,871	20%	\$3,051,174	\$21,174,026	20%	\$4,234,805	\$7,285,979	\$7,285,979
2053	\$11,720,146,009	\$351,604,380	\$33,154,190	\$12,104,904,579	\$11,055,589,580	\$110,555,896	\$15,805,952	20%	\$3,161,190	\$21,937,499	20%	\$4,387,500	\$7,548,690	\$7,548,690
2054	\$12,104,904,579	\$363,147,137	\$34,148,816	\$12,502,200,533	\$11,452,885,534	\$114,528,855	\$16,373,958	20%	\$3,274,792	\$22,725,849	20%	\$4,545,170	\$7,819,961	\$7,819,961
2055	\$12,502,200,533	\$375,066,016	\$32,049,893	\$12,909,316,442	\$11,860,001,443	\$118,600,014	\$16,956,003	20%	\$3,391,201	\$23,533,686	20%	\$4,706,737	\$8,097,938	\$8,097,938
2056	\$12,909,316,442	\$387,279,493	\$0	\$13,296,595,936	\$12,247,280,937	\$122,472,809	\$17,509,689	20%	\$3,501,938	\$24,302,161	20%	\$4,860,432	\$8,362,370	\$8,362,370
2057	\$13,296,595,936	\$398,897,878	\$0	\$13,695,493,814	\$12,646,178,815	\$126,461,788	\$18,079,985	20%	\$3,615,997	\$25,093,690	20%	\$5,018,738	\$8,634,735	\$8,634,735
2058	\$13,695,493,814	\$410,864,814	\$0	\$14,106,358,628	\$13,057,043,629	\$130,570,436	\$18,667,390	20%	\$3,733,478	\$25,908,965	20%	\$5,181,793	\$8,915,271	\$8,915,271
2059	\$14,106,358,628	\$423,190,759	\$0	\$14,529,549,387	\$13,480,234,388	\$134,802,344	\$19,272,418	20%	\$3,854,484	\$26,748,698	20%	\$5,349,740	\$9,204,223	\$9,204,223
2060	\$14,529,549,387	\$435,886,482	\$0	\$14,965,435,868	\$13,916,120,869	\$139,161,209	\$19,895,596	20%	\$3,979,119	\$27,613,623	20%	\$5,522,725	\$9,501,844	\$9,501,844
2061	\$14,965,435,868	\$448,963,076	\$0	\$15,414,398,945	\$14,365,083,946	\$143,650,839	\$20,537,469	20%	\$4,107,494	\$28,504,496	20%	\$5,700,899	\$9,808,393	\$9,808,393

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

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

[2] See Table B-4 for new AV added to roll from 2020-21 on. It is assumed that new AV is added to roll in year after development occurs

In 2020-21 prior to the start of the EIFD, it is assumed that the growth in new assessed value will be 3% of the existing assessed value

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

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

DRAFT

Table B-3

Mossdale Tract Infrastructure Finance Plan

EIFD Revenue Analysis

Projected Tax Increment to EIFD - Manteca Annexation Area (Real \$)

Manteca
Annexation Area

Fiscal Year Ending	Beginning Assessed Value [1]	Existing AV Growth	New AV Added to Roll [2] [3]	Ending AV	Cumulative Growth in AV starting in 2022	Gross Tax Increment	Net Tax Increment						
							City [1]	City EIFD Allocation [4]	City EIFD	County [1]	County EIFD Allocation [4]	County EIFD	Total EIFD
Formula	a	b=a*3.0%	c	d=a+b+c	e	f=e*1.0%	g=f*6.63%	h	i=g*h	j=f*26.51%	k	l=j*k	m=i+l
2020	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%	\$0	\$0	0%	\$0	\$0
2021	\$0	\$0	\$0	\$0	\$0	\$0	\$0	5%	\$0	\$0	46%	\$0	\$0
2022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	5%	\$0	\$0	46%	\$0	\$0
2023	\$0	\$0	\$45,348,171	\$45,348,171	\$45,348,171	\$453,482	\$30,058	5%	\$1,503	\$120,230	46%	\$55,145	\$56,648
2024	\$45,348,171	\$1,360,445	\$46,708,616	\$93,417,231	\$93,417,231	\$934,172	\$61,919	5%	\$3,096	\$247,674	46%	\$113,600	\$116,696
2025	\$93,417,231	\$2,802,517	\$48,109,874	\$144,329,622	\$144,329,622	\$1,443,296	\$95,664	5%	\$4,783	\$382,657	46%	\$175,511	\$180,295
2026	\$144,329,622	\$4,329,889	\$49,553,170	\$198,212,681	\$198,212,681	\$1,982,127	\$131,379	5%	\$6,569	\$525,516	46%	\$241,036	\$247,605
2027	\$198,212,681	\$5,946,380	\$51,039,765	\$255,198,827	\$255,198,827	\$2,551,988	\$169,150	5%	\$8,458	\$676,601	46%	\$310,334	\$318,791
2028	\$255,198,827	\$7,655,965	\$52,570,958	\$315,425,750	\$315,425,750	\$3,154,258	\$209,070	5%	\$10,453	\$836,279	46%	\$383,572	\$394,026
2029	\$315,425,750	\$9,462,773	\$54,148,087	\$379,036,610	\$379,036,610	\$3,790,366	\$251,232	5%	\$12,562	\$1,004,929	46%	\$460,926	\$473,488
2030	\$379,036,610	\$11,371,098	\$55,772,530	\$446,180,238	\$446,180,238	\$4,461,802	\$295,736	20%	\$59,147	\$1,182,945	20%	\$236,589	\$295,736
2031	\$446,180,238	\$13,385,407	\$57,445,706	\$517,011,351	\$517,011,351	\$5,170,114	\$342,684	20%	\$68,537	\$1,370,737	20%	\$274,147	\$342,684
2032	\$517,011,351	\$15,510,341	\$61,307,718	\$593,829,409	\$593,829,409	\$5,938,294	\$393,601	20%	\$78,720	\$1,574,403	20%	\$314,881	\$393,601
2033	\$593,829,409	\$17,814,882	\$83,469,107	\$695,113,398	\$695,113,398	\$6,951,134	\$460,734	20%	\$92,147	\$1,842,934	20%	\$368,587	\$460,734
2034	\$695,113,398	\$20,853,402	\$85,973,180	\$801,939,980	\$801,939,980	\$8,019,400	\$531,540	20%	\$106,308	\$2,126,160	20%	\$425,232	\$531,540
2035	\$801,939,980	\$24,058,199	\$88,552,375	\$914,550,555	\$914,550,555	\$9,145,506	\$606,180	20%	\$121,236	\$2,424,721	20%	\$484,944	\$606,180
2036	\$914,550,555	\$27,436,517	\$91,208,946	\$1,033,196,018	\$1,033,196,018	\$10,331,960	\$684,821	20%	\$136,964	\$2,739,283	20%	\$547,857	\$684,821
2037	\$1,033,196,018	\$30,995,881	\$93,945,215	\$1,158,137,113	\$1,158,137,113	\$11,581,371	\$767,634	20%	\$153,527	\$3,070,535	20%	\$614,107	\$767,634
2038	\$1,158,137,113	\$34,744,113	\$0	\$1,192,881,227	\$1,192,881,227	\$11,928,812	\$790,663	20%	\$158,133	\$3,162,651	20%	\$632,530	\$790,663
2039	\$1,192,881,227	\$35,786,437	\$0	\$1,228,667,663	\$1,228,667,663	\$12,286,677	\$814,383	20%	\$162,877	\$3,257,531	20%	\$651,506	\$814,383
2040	\$1,228,667,663	\$36,860,030	\$0	\$1,265,527,693	\$1,265,527,693	\$12,655,277	\$838,814	20%	\$167,763	\$3,355,257	20%	\$671,051	\$838,814
2041	\$1,265,527,693	\$37,965,831	\$0	\$1,303,493,524	\$1,303,493,524	\$13,034,935	\$863,979	20%	\$172,796	\$3,455,915	20%	\$691,183	\$863,979
2042	\$1,303,493,524	\$39,104,806	\$0	\$1,342,598,330	\$1,342,598,330	\$13,425,983	\$889,898	20%	\$177,980	\$3,559,592	20%	\$711,918	\$889,898
2043	\$1,342,598,330	\$40,277,950	\$0	\$1,382,876,280	\$1,382,876,280	\$13,828,763	\$916,595	20%	\$183,319	\$3,666,380	20%	\$733,276	\$916,595
2044	\$1,382,876,280	\$41,486,288	\$0	\$1,424,362,568	\$1,424,362,568	\$14,243,626	\$944,093	20%	\$188,819	\$3,776,371	20%	\$755,274	\$944,093
2045	\$1,424,362,568	\$42,730,877	\$0	\$1,467,093,445	\$1,467,093,445	\$14,670,934	\$972,416	20%	\$194,483	\$3,889,662	20%	\$777,932	\$972,416
2046	\$1,467,093,445	\$44,012,803	\$0	\$1,511,106,248	\$1,511,106,248	\$15,111,062	\$1,001,588	20%	\$200,318	\$4,006,352	20%	\$801,270	\$1,001,588
2047	\$1,511,106,248	\$45,333,187	\$0	\$1,556,439,436	\$1,556,439,436	\$15,564,394	\$1,031,636	20%	\$206,327	\$4,126,543	20%	\$825,309	\$1,031,636
2048	\$1,556,439,436	\$46,693,183	\$0	\$1,603,132,619	\$1,603,132,619	\$16,031,326	\$1,062,585	20%	\$212,517	\$4,250,339	20%	\$850,068	\$1,062,585
2049	\$1,603,132,619	\$48,093,979	\$0	\$1,651,226,598	\$1,651,226,598	\$16,512,266	\$1,094,462	20%	\$218,892	\$4,377,849	20%	\$875,570	\$1,094,462
2050	\$1,651,226,598	\$49,536,798	\$0	\$1,700,763,395	\$1,700,763,395	\$17,007,634	\$1,127,296	20%	\$225,459	\$4,509,185	20%	\$901,837	\$1,127,296
2051	\$1,700,763,395	\$51,022,902	\$0	\$1,751,786,297	\$1,751,786,297	\$17,517,863	\$1,161,115	20%	\$232,223	\$4,644,460	20%	\$928,892	\$1,161,115
2052	\$1,751,786,297	\$52,553,589	\$0	\$1,804,339,886	\$1,804,339,886	\$18,043,399	\$1,195,949	20%	\$239,190	\$4,783,794	20%	\$956,759	\$1,195,949
2053	\$1,804,339,886	\$54,130,197	\$0	\$1,858,470,083	\$1,858,470,083	\$18,584,701	\$1,231,827	20%	\$246,365	\$4,927,308	20%	\$985,462	\$1,231,827
2054	\$1,858,470,083	\$55,754,102	\$0	\$1,914,224,185	\$1,914,224,185	\$19,142,242	\$1,268,782	20%	\$253,756	\$5,075,127	20%	\$1,015,025	\$1,268,782
2055	\$1,914,224,185	\$57,426,726	\$0	\$1,971,650,911	\$1,971,650,911	\$19,716,509	\$1,306,845	20%	\$261,369	\$5,227,381	20%	\$1,045,476	\$1,306,845
2056	\$1,971,650,911	\$59,149,527	\$0	\$2,030,800,438	\$2,030,800,438	\$20,308,004	\$1,346,051	20%	\$269,210	\$5,384,202	20%	\$1,076,840	\$1,346,051
2057	\$2,030,800,438	\$60,924,013	\$0	\$2,091,724,451	\$2,091,724,451	\$20,917,245	\$1,386,432	20%	\$277,286	\$5,545,728	20%	\$1,109,146	\$1,386,432
2058	\$2,091,724,451	\$62,751,734	\$0	\$2,154,476,185	\$2,154,476,185	\$21,544,762	\$1,428,025	20%	\$285,605	\$5,712,100	20%	\$1,142,420	\$1,428,025
2059	\$2,154,476,185	\$64,634,286	\$0	\$2,219,110,470	\$2,219,110,470	\$22,191,105	\$1,470,866	20%	\$294,173	\$5,883,463	20%	\$1,176,693	\$1,470,866
2060	\$2,219,110,470	\$66,573,314	\$0	\$2,285,683,785	\$2,285,683,785	\$22,856,838	\$1,514,992	20%	\$302,998	\$6,059,967	20%	\$1,211,993	\$1,514,992
2061	\$2,285,683,785	\$68,570,514	\$0	\$2,354,254,298	\$2,354,254,298	\$23,542,543	\$1,560,442	20%	\$312,088	\$6,241,766	20%	\$1,248,353	\$1,560,442

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

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

[2] See Table B-5 for new AV added to roll from 2021-22 on. It is assumed that new AV is added to roll in year after development occurs.

In 2020-21 prior to the start of the EIFD, it is assumed that the growth in new assessed value will be 3% of the existing assessed value.

[3] As a conservative assumption, this analysis excludes incremental growth of the existing land value of parcels annexed into the City until the time that the parcel develops. The growth of existing value for these parcels will be included in the EIFD and a method for estimating incremental AV growth/revenue to the EIFD will be determined at the time of EIFD formation. Refer to Table D-2 for the anticipated value of parcels annexed into the City in the first year of development.

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

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

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Table B-4

Mossdale Tract Infrastructure Finance Plan

EIFD Revenue Analysis

Assessed Value of New Development - Manteca Existing City (2020 and Real \$)

Manteca
Existing City

Fiscal Year Ending	Assessed Value of New Development [1]						Total (2020\$)	Escalation Factor [2]	Total with Annual Sales Price Increase
	Single Family Low Density	Multifamily	Subtotal Residential	Retail	Office	Industrial			
Assumption	AV per Dwelling Unit		AV per Bldg. Sq. Ft.						
	\$ 500,000	\$ 200,000		\$ 250	\$ 250	\$ 100			
2020	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1.000	\$0
2021	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1.030	\$0
2022	\$82,375,000	\$5,000,000	\$87,375,000	\$16,529,467	\$4,132,367	\$58,396,125	\$79,057,958	1.061	\$176,568,725
2023	\$187,250,000	\$26,000,000	\$213,250,000	\$43,058,933	\$10,764,733	\$111,848,000	\$165,671,667	1.093	\$414,057,936
2024	\$99,000,000	\$26,000,000	\$125,000,000	\$43,058,933	\$10,764,733	\$93,814,000	\$147,637,667	1.126	\$306,856,096
2025	\$160,000,000	\$36,800,000	\$196,800,000	\$53,058,933	\$13,264,733	\$98,502,800	\$164,826,467	1.159	\$419,224,187
2026	\$139,000,000	\$21,800,000	\$160,800,000	\$53,058,933	\$13,264,733	\$18,502,800	\$84,826,467	1.194	\$293,290,847
2027	\$109,000,000	\$10,800,000	\$119,800,000	\$55,818,933	\$13,954,733	\$4,688,800	\$74,462,467	1.230	\$238,918,331
2028	\$101,500,000	\$10,800,000	\$112,300,000	\$49,794,933	\$12,448,733	\$4,688,800	\$66,932,467	1.267	\$227,046,326
2029	\$102,500,000	\$10,400,000	\$112,900,000	\$55,818,933	\$13,954,733	\$4,688,800	\$74,462,467	1.305	\$244,465,522
2030	\$109,500,000	\$0	\$109,500,000	\$55,818,933	\$13,954,733	\$4,688,800	\$74,462,467	1.344	\$247,230,172
2031	\$109,500,000	\$0	\$109,500,000	\$55,818,933	\$13,954,733	\$4,688,800	\$74,462,467	1.384	\$254,647,077
2032	\$109,500,000	\$0	\$109,500,000	\$53,058,933	\$13,264,733	\$4,688,800	\$71,012,467	1.426	\$257,367,615
2033	\$109,500,000	\$0	\$109,500,000	\$53,058,933	\$13,264,733	\$4,688,800	\$71,012,467	1.469	\$265,088,643
2034	\$109,000,000	\$0	\$109,000,000	\$53,058,933	\$13,264,733	\$4,688,800	\$71,012,467	1.513	\$272,285,007
2035	\$58,000,000	\$0	\$58,000,000	\$53,262,933	\$13,315,733	\$0	\$66,578,667	1.558	\$194,089,503
2036	\$40,000,000	\$0	\$40,000,000	\$43,058,933	\$10,764,733	\$0	\$53,823,667	1.605	\$150,559,442
2037	\$40,000,000	\$0	\$40,000,000	\$12,484,000	\$3,121,000	\$0	\$15,605,000	1.653	\$91,906,593
2038	\$40,000,000	\$0	\$40,000,000	\$10,000,000	\$2,500,000	\$0	\$12,500,000	1.702	\$89,377,736
2039	\$40,000,000	\$0	\$40,000,000	\$10,000,000	\$2,500,000	\$0	\$12,500,000	1.754	\$92,059,068
2040	\$34,000,000	\$0	\$34,000,000	\$10,000,000	\$2,500,000	\$0	\$12,500,000	1.806	\$83,984,172
2041	\$0	\$0	\$0	\$10,000,000	\$2,500,000	\$0	\$12,500,000	1.860	\$23,253,682
2042	\$0	\$0	\$0	\$10,000,000	\$2,500,000	\$0	\$12,500,000	1.916	\$23,951,293
2043	\$0	\$0	\$0	\$10,000,000	\$2,500,000	\$0	\$12,500,000	1.974	\$24,669,831
2044	\$0	\$0	\$0	\$10,000,000	\$2,500,000	\$0	\$12,500,000	2.033	\$25,409,926
2045	\$0	\$0	\$0	\$10,000,000	\$2,500,000	\$0	\$12,500,000	2.094	\$26,172,224
2046	\$0	\$0	\$0	\$10,000,000	\$2,500,000	\$0	\$12,500,000	2.157	\$26,957,391
2047	\$0	\$0	\$0	\$10,000,000	\$2,500,000	\$0	\$12,500,000	2.221	\$27,766,113
2048	\$0	\$0	\$0	\$10,000,000	\$2,500,000	\$0	\$12,500,000	2.288	\$28,599,096
2049	\$0	\$0	\$0	\$10,000,000	\$2,500,000	\$0	\$12,500,000	2.357	\$29,457,069
2050	\$0	\$0	\$0	\$10,000,000	\$2,500,000	\$0	\$12,500,000	2.427	\$30,340,781
2051	\$0	\$0	\$0	\$10,000,000	\$2,500,000	\$0	\$12,500,000	2.500	\$31,251,004
2052	\$0	\$0	\$0	\$10,000,000	\$2,500,000	\$0	\$12,500,000	2.575	\$32,188,534
2053	\$0	\$0	\$0	\$10,000,000	\$2,500,000	\$0	\$12,500,000	2.652	\$33,154,190
2054	\$0	\$0	\$0	\$10,000,000	\$2,500,000	\$0	\$12,500,000	2.732	\$34,148,816
2055	\$0	\$0	\$0	\$9,112,000	\$2,278,000	\$0	\$11,390,000	2.814	\$32,049,893
2056	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2.898	\$0
2057	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2.985	\$0
2058	\$0	\$0	\$0	\$0	\$0	\$0	\$0	3.075	\$0
2059	\$0	\$0	\$0	\$0	\$0	\$0	\$0	3.167	\$0
2060	\$0	\$0	\$0	\$0	\$0	\$0	\$0	3.262	\$0

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

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

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

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

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

Manteca
Annexation Area

Fiscal Year Ending	Assessed Value of New Development [1]							Escalation Factor [2]	Total with Annual Sales Price Increase	
	Low Density Residential	High Density Residential	Subtotal Residential	Retail	Office	Industrial	Subtotal Nonres.			Total (2020\$)
	AV per Dwelling Unit		AV per Bldg. Sq. Ft.							
Assumption	\$ 500,000	\$ 200,000		\$ 250	\$ 250	\$ 100				
2020	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1.000	\$0
2021	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1.030	\$0
2022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1.061	\$0
2023	\$41,500,000	\$0	\$41,500,000	\$0	\$0	\$0	\$0	\$41,500,000	1.093	\$45,348,171
2024	\$41,500,000	\$0	\$41,500,000	\$0	\$0	\$0	\$0	\$41,500,000	1.126	\$46,708,616
2025	\$41,500,000	\$0	\$41,500,000	\$0	\$0	\$0	\$0	\$41,500,000	1.159	\$48,109,874
2026	\$41,500,000	\$0	\$41,500,000	\$0	\$0	\$0	\$0	\$41,500,000	1.194	\$49,553,170
2027	\$41,500,000	\$0	\$41,500,000	\$0	\$0	\$0	\$0	\$41,500,000	1.230	\$51,039,765
2028	\$41,500,000	\$0	\$41,500,000	\$0	\$0	\$0	\$0	\$41,500,000	1.267	\$52,570,958
2029	\$41,500,000	\$0	\$41,500,000	\$0	\$0	\$0	\$0	\$41,500,000	1.305	\$54,148,087
2030	\$41,500,000	\$0	\$41,500,000	\$0	\$0	\$0	\$0	\$41,500,000	1.344	\$55,772,530
2031	\$41,500,000	\$0	\$41,500,000	\$0	\$0	\$0	\$0	\$41,500,000	1.384	\$57,445,706
2032	\$43,000,000	\$0	\$43,000,000	\$0	\$0	\$0	\$0	\$43,000,000	1.426	\$61,307,718
2033	\$0	\$0	\$0	\$19,125,000	\$0	\$37,713,400	\$56,838,400	\$56,838,400	1.469	\$83,469,107
2034	\$0	\$0	\$0	\$19,125,000	\$0	\$37,713,400	\$56,838,400	\$56,838,400	1.513	\$85,973,180
2035	\$0	\$0	\$0	\$19,125,000	\$0	\$37,713,400	\$56,838,400	\$56,838,400	1.558	\$88,552,375
2036	\$0	\$0	\$0	\$19,125,000	\$0	\$37,713,400	\$56,838,400	\$56,838,400	1.605	\$91,208,946
2037	\$0	\$0	\$0	\$19,125,000	\$0	\$37,713,400	\$56,838,400	\$56,838,400	1.653	\$93,945,215
2038	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1.702	\$0
2039	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1.754	\$0
2040	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1.806	\$0
2041	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1.860	\$0
2042	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1.916	\$0
2043	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1.974	\$0
2044	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2.033	\$0
2045	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2.094	\$0
2046	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2.157	\$0
2047	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2.221	\$0
2048	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2.288	\$0
2049	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2.357	\$0
2050	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2.427	\$0
2051	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2.500	\$0
2052	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2.575	\$0
2053	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2.652	\$0
2054	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2.732	\$0
2055	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2.814	\$0
2056	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2.898	\$0
2057	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2.985	\$0
2058	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	3.075	\$0
2059	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	3.167	\$0
2060	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	3.262	\$0

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

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

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

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

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

Manteca
Existing City and Annexation Areas

Fiscal Year Ending	Existing City							Annexation Area						
	Dwelling Units			Building Square Feet				Dwelling Units			Building Square Feet			
	Low Density Residential	High Density Residential	TOTAL	Retail	Office	Industrial	Total	Low Density Residential	High Density Residential	TOTAL	Retail	Office	Industrial	Total
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	165	25	190	66,118	16,529	583,961	666,609	-	-	-	-	-	-	-
2023	375	130	505	172,236	43,059	1,118,480	1,333,775	83	-	83	-	-	-	-
2024	198	130	328	172,236	43,059	938,140	1,153,435	83	-	83	-	-	-	-
2025	320	184	504	212,236	53,059	985,028	1,250,323	83	-	83	-	-	-	-
2026	278	109	387	212,236	53,059	185,028	450,323	83	-	83	-	-	-	-
2027	218	54	272	223,276	55,819	46,888	325,983	83	-	83	-	-	-	-
2028	203	54	257	199,180	49,795	46,888	295,863	83	-	83	-	-	-	-
2029	205	52	257	223,276	55,819	46,888	325,983	83	-	83	-	-	-	-
2030	219	-	219	223,276	55,819	46,888	325,983	83	-	83	-	-	-	-
2031	219	-	219	223,276	55,819	46,888	325,983	83	-	83	-	-	-	-
2032	219	-	219	212,236	53,059	46,888	312,183	86	-	86	-	-	-	-
2033	219	-	219	212,236	53,059	46,888	312,183	-	-	-	76,500	-	377,134	453,634
2034	218	-	218	212,236	53,059	46,888	312,183	-	-	-	76,500	-	377,134	453,634
2035	116	-	116	213,052	53,263	-	266,315	-	-	-	76,500	-	377,134	453,634
2036	80	-	80	172,236	43,059	-	215,295	-	-	-	76,500	-	377,134	453,634
2037	80	-	80	49,936	12,484	-	62,420	-	-	-	76,500	-	377,134	453,634
2038	80	-	80	40,000	10,000	-	50,000	-	-	-	-	-	-	-
2039	80	-	80	40,000	10,000	-	50,000	-	-	-	-	-	-	-
2040	68	-	68	40,000	10,000	-	50,000	-	-	-	-	-	-	-
2041	-	-	-	40,000	10,000	-	50,000	-	-	-	-	-	-	-
2042	-	-	-	40,000	10,000	-	50,000	-	-	-	-	-	-	-
2043	-	-	-	40,000	10,000	-	50,000	-	-	-	-	-	-	-
2044	-	-	-	40,000	10,000	-	50,000	-	-	-	-	-	-	-
2045	-	-	-	40,000	10,000	-	50,000	-	-	-	-	-	-	-
2046	-	-	-	40,000	10,000	-	50,000	-	-	-	-	-	-	-
2047	-	-	-	40,000	10,000	-	50,000	-	-	-	-	-	-	-
2048	-	-	-	40,000	10,000	-	50,000	-	-	-	-	-	-	-
2049	-	-	-	40,000	10,000	-	50,000	-	-	-	-	-	-	-
2050	-	-	-	40,000	10,000	-	50,000	-	-	-	-	-	-	-
2051	-	-	-	40,000	10,000	-	50,000	-	-	-	-	-	-	-
2052	-	-	-	40,000	10,000	-	50,000	-	-	-	-	-	-	-
2053	-	-	-	40,000	10,000	-	50,000	-	-	-	-	-	-	-
2054	-	-	-	40,000	10,000	-	50,000	-	-	-	-	-	-	-
2055	-	-	-	36,448	9,112	-	45,560	-	-	-	-	-	-	-
2056	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2057	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2058	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2059	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2060	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	3,559	738	4,297	3,715,722	928,931	4,185,741	8,830,394	833	-	833	382,500	-	1,885,670	2,268,170

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

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APPENDIX C:

City of Stockton EIFD Revenue-Estimating Tables

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

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Table C-1

Mossdale Tract Infrastructure Finance Plan

EIFD Revenue Analysis

Projected Tax Increment to EIFD - Stockton (Real \$)

Stockton Existing City and Annexation Areas

Fiscal Year Ending	Beginning Assessed Value [1]	Existing AV Growth	New AV Added to Roll [2]	Ending AV	Cumulative Growth in AV starting in 2022	Gross Tax Increment	Net Tax Increment				
							City [1]	City EIFD [3]	County [1]	County EIFD [3]	Total EIFD
<i>Formula</i>	<i>a</i>	<i>b=a*3.0%</i>	<i>c</i>	<i>d=a+b+c</i>	<i>e</i>	<i>f=e*1.0%</i>	<i>[4]</i>	<i>h=g*[3]</i>	<i>[4]</i>	<i>j=i*[3]</i>	<i>h+j</i>
2020	\$1,393,216,599	\$41,796,498	\$0	\$1,435,013,097	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2021	\$1,435,013,097	\$43,050,393	\$0	\$1,478,063,490	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2022	\$1,478,063,490	\$44,341,905	\$89,201,135	\$1,611,606,530	\$133,543,040	\$1,335,430	\$220,023	\$2,200	\$277,339	\$127,206	\$129,406
2023	\$1,611,606,530	\$48,348,196	\$96,336,178	\$1,756,290,904	\$278,227,414	\$2,782,274	\$448,765	\$4,488	\$586,324	\$268,927	\$273,414
2024	\$1,756,290,904	\$52,688,727	\$53,133,020	\$1,862,112,651	\$384,049,161	\$3,840,492	\$611,784	\$6,118	\$816,095	\$374,315	\$380,432
2025	\$1,862,112,651	\$55,863,380	\$21,736,389	\$1,939,712,419	\$461,648,929	\$4,616,489	\$726,826	\$7,268	\$988,561	\$453,419	\$460,687
2026	\$1,939,712,419	\$58,191,373	\$58,210,049	\$2,056,113,841	\$578,050,351	\$5,780,504	\$905,858	\$9,059	\$1,241,555	\$569,458	\$578,517
2027	\$2,056,113,841	\$61,683,415	\$67,643,063	\$2,185,440,319	\$707,376,829	\$7,073,768	\$1,098,315	\$10,983	\$1,528,339	\$700,996	\$711,980
2028	\$2,185,440,319	\$65,563,210	\$31,669,252	\$2,282,672,781	\$804,609,291	\$8,046,093	\$1,235,773	\$12,358	\$1,750,344	\$802,822	\$815,180
2029	\$2,282,672,781	\$68,480,183	\$32,619,330	\$2,383,772,294	\$905,708,804	\$9,057,088	\$1,378,266	\$13,783	\$1,981,558	\$908,872	\$922,655
2030	\$2,383,772,294	\$71,513,169	\$33,597,909	\$2,488,883,372	\$1,010,819,882	\$10,108,199	\$1,525,975	\$305,195	\$2,222,335	\$444,467	\$749,662
2031	\$2,488,883,372	\$74,666,501	\$34,605,847	\$2,598,155,720	\$1,120,092,230	\$11,200,922	\$1,679,082	\$335,816	\$2,473,040	\$494,608	\$830,425
2032	\$2,598,155,720	\$77,944,672	\$58,456,196	\$2,734,556,588	\$1,256,493,098	\$12,564,931	\$1,875,901	\$375,180	\$2,780,955	\$556,191	\$931,371
2033	\$2,734,556,588	\$82,036,698	\$118,951,231	\$2,935,544,516	\$1,457,481,026	\$14,574,810	\$2,178,959	\$435,792	\$3,223,156	\$644,631	\$1,080,423
2034	\$2,935,544,516	\$88,066,335	\$115,270,681	\$3,138,881,533	\$1,660,818,043	\$16,608,180	\$2,484,175	\$496,835	\$3,671,747	\$734,349	\$1,231,184
2035	\$3,138,881,533	\$94,166,446	\$118,728,802	\$3,351,776,781	\$1,873,713,291	\$18,737,133	\$2,803,519	\$560,704	\$4,141,617	\$828,323	\$1,389,027
2036	\$3,351,776,781	\$100,553,303	\$122,290,666	\$3,574,620,751	\$2,096,557,261	\$20,965,573	\$3,137,566	\$627,513	\$4,633,640	\$926,728	\$1,554,241
2037	\$3,574,620,751	\$107,238,623	\$125,959,386	\$3,807,818,759	\$2,329,755,269	\$23,297,553	\$3,486,909	\$697,382	\$5,148,722	\$1,029,744	\$1,727,126
2038	\$3,807,818,759	\$114,234,563	\$113,735,297	\$4,035,788,618	\$2,557,725,129	\$25,577,251	\$3,825,423	\$765,085	\$5,654,902	\$1,130,980	\$1,896,065
2039	\$4,035,788,618	\$121,073,659	\$105,574,216	\$4,262,436,493	\$2,784,373,003	\$27,843,730	\$4,159,547	\$831,909	\$6,160,289	\$1,232,058	\$2,063,967
2040	\$4,262,436,493	\$127,873,095	\$120,029,637	\$4,510,339,225	\$3,032,275,735	\$30,322,757	\$4,516,216	\$903,243	\$6,720,830	\$1,344,166	\$2,247,409
2041	\$4,510,339,225	\$135,310,177	\$123,630,526	\$4,769,279,928	\$3,291,216,438	\$32,912,164	\$4,888,319	\$977,664	\$7,306,723	\$1,461,345	\$2,439,008
2042	\$4,769,279,928	\$143,078,398	\$127,339,442	\$5,039,697,768	\$3,561,634,278	\$35,616,343	\$5,276,460	\$1,055,292	\$7,918,986	\$1,583,797	\$2,639,089
2043	\$5,039,697,768	\$151,190,933	\$132,871,712	\$5,323,760,413	\$3,845,696,923	\$38,456,969	\$5,682,505	\$1,136,501	\$8,563,627	\$1,712,725	\$2,849,226
2044	\$5,323,760,413	\$159,712,812	\$50,819,853	\$5,534,293,078	\$4,056,229,588	\$40,562,296	\$5,975,877	\$1,195,175	\$9,048,083	\$1,809,617	\$3,004,792
2045	\$5,534,293,078	\$166,028,792	\$52,344,448	\$5,752,666,319	\$4,274,602,829	\$42,746,028	\$6,279,513	\$1,255,903	\$9,551,163	\$1,910,233	\$3,166,135
2046	\$5,752,666,319	\$172,579,990	\$53,914,782	\$5,979,161,090	\$4,501,097,600	\$45,010,976	\$6,593,767	\$1,318,753	\$10,073,551	\$2,014,710	\$3,333,463
2047	\$5,979,161,090	\$179,374,833	\$48,607,357	\$6,207,143,279	\$4,729,079,790	\$47,290,798	\$6,913,993	\$1,382,799	\$10,595,918	\$2,119,184	\$3,501,982
2048	\$6,207,143,279	\$186,214,298	\$42,898,644	\$6,436,256,222	\$4,958,192,732	\$49,581,927	\$7,240,092	\$1,448,018	\$11,117,094	\$2,223,419	\$3,671,437
2049	\$6,436,256,222	\$193,087,687	\$44,185,603	\$6,673,529,512	\$5,195,466,022	\$51,954,660	\$7,577,311	\$1,515,462	\$11,657,268	\$2,331,454	\$3,846,916
2050	\$6,673,529,512	\$200,205,885	\$45,511,171	\$6,919,246,568	\$5,441,183,078	\$54,411,831	\$7,926,025	\$1,585,205	\$12,217,113	\$2,443,423	\$4,028,628
2051	\$6,919,246,568	\$207,577,397	\$49,157,830	\$7,175,981,795	\$5,697,918,305	\$56,979,183	\$8,290,431	\$1,658,086	\$12,802,013	\$2,560,403	\$4,218,489
2052	\$7,175,981,795	\$215,279,454	\$32,188,534	\$7,423,449,783	\$5,945,386,294	\$59,453,863	\$8,636,523	\$1,727,305	\$13,370,355	\$2,674,071	\$4,401,376
2053	\$7,423,449,783	\$222,703,494	\$33,154,190	\$7,679,307,467	\$6,201,243,978	\$62,012,440	\$8,993,696	\$1,798,739	\$13,958,541	\$2,791,708	\$4,590,447
2054	\$7,679,307,467	\$230,379,224	\$34,148,816	\$7,943,835,508	\$6,465,772,018	\$64,657,720	\$9,362,304	\$1,872,461	\$14,567,249	\$2,913,450	\$4,785,911
2055	\$7,943,835,508	\$238,315,065	\$35,173,281	\$8,217,323,854	\$6,739,260,364	\$67,392,604	\$9,742,710	\$1,948,542	\$15,197,183	\$3,039,437	\$4,987,979
2056	\$8,217,323,854	\$246,519,716	\$39,923,784	\$8,503,767,353	\$7,025,703,863	\$70,257,039	\$10,137,965	\$2,027,593	\$15,859,756	\$3,171,951	\$5,199,544
2057	\$8,503,767,353	\$255,113,021	\$18,657,667	\$8,777,538,040	\$7,299,474,551	\$72,994,746	\$10,529,697	\$2,105,939	\$16,480,689	\$3,296,138	\$5,402,077
2058	\$8,777,538,040	\$263,326,141	\$19,217,397	\$9,060,081,578	\$7,582,018,089	\$75,820,181	\$10,933,587	\$2,186,717	\$17,121,868	\$3,424,374	\$5,611,091
2059	\$9,060,081,578	\$271,802,447	\$19,793,919	\$9,351,677,944	\$7,873,614,455	\$78,736,145	\$11,350,010	\$2,270,002	\$17,783,951	\$3,556,790	\$5,826,792
2060	\$9,351,677,944	\$280,550,338	\$20,387,736	\$9,652,616,019	\$8,174,552,529	\$81,745,525	\$11,779,355	\$2,355,871	\$18,467,614	\$3,693,523	\$6,049,394
2061	\$9,652,616,019	\$289,578,481	\$0	\$9,942,194,500	\$8,464,131,010	\$84,641,310	\$12,206,836	\$2,441,367	\$19,112,810	\$3,822,562	\$6,263,929

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

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

[2] See Table C-4 for new AV added to roll from 2021-22 on. It is assumed that new AV is added to roll in year after development occurs.

In 2020-21 prior to the start of the EIFD, it is assumed that the growth in new assessed value will be 3% of the existing assessed value.

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

[4] The City and County tax allocation rates vary between TRAs within the existing City boundaries and the annexation area. See Table C-2 and Table C-3 for more details.

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

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Table C-2

Mossdale Tract Infrastructure Finance Plan

EIFD Revenue Analysis

Projected Tax Increment to EIFD - Stockton Existing City Boundaries (Real \$)

Stockton
Existing City

Fiscal Year Ending	Beginning Assessed Value [1]	Existing AV Growth	New AV Added to Roll [2]	Ending AV	Cumulative Growth in AV starting in 2022	Gross Tax Increment	Net Tax Increment						
							City [1]	City EIFD Allocation [3]	City EIFD	County [1]	County EIFD Allocation [3]	County EIFD	Total EIFD
Formula	a	b=a*3.0%	c	d=a+b+c	e	f=e*1.0%	g=f*16.71%	h	i=g*h	j=f*20.56%	k	l=j*k	m=i+l
2020	\$1,393,216,599	\$41,796,498	\$0	\$1,435,013,097	\$0	\$0	\$0	0%	\$0	\$0	0%	\$0	\$0
2021	\$1,435,013,097	\$43,050,393	\$0	\$1,478,063,490	\$0	\$0	\$0	1%	\$0	\$0	46%	\$0	\$0
2022	\$1,478,063,490	\$44,341,905	\$85,885,823	\$1,608,291,217	\$130,227,727	\$1,302,277	\$217,626	1%	\$2,176	\$267,749	46%	\$122,807	\$124,983
2023	\$1,608,291,217	\$48,248,737	\$82,677,091	\$1,739,217,044	\$261,153,555	\$2,611,536	\$436,418	1%	\$4,364	\$536,933	46%	\$246,273	\$250,637
2024	\$1,739,217,044	\$52,176,511	\$39,064,160	\$1,830,457,715	\$352,394,226	\$3,523,942	\$588,891	1%	\$5,889	\$724,524	46%	\$332,314	\$338,203
2025	\$1,830,457,715	\$54,913,731	\$7,245,463	\$1,892,616,910	\$414,553,420	\$4,145,534	\$692,766	1%	\$6,928	\$852,324	46%	\$390,932	\$397,859
2026	\$1,892,616,910	\$56,778,507	\$43,284,396	\$1,992,679,813	\$514,616,323	\$5,146,163	\$859,983	1%	\$8,600	\$1,058,054	46%	\$485,293	\$493,893
2027	\$1,992,679,813	\$59,780,394	\$44,582,928	\$2,097,043,135	\$618,979,645	\$6,189,796	\$1,034,386	1%	\$10,344	\$1,272,625	46%	\$583,709	\$594,053
2028	\$2,097,043,135	\$62,911,294	\$7,917,313	\$2,167,871,742	\$689,808,252	\$6,898,083	\$1,152,749	1%	\$11,527	\$1,418,249	46%	\$650,502	\$662,029
2029	\$2,167,871,742	\$65,036,152	\$8,154,832	\$2,241,062,727	\$762,999,237	\$7,629,992	\$1,275,059	1%	\$12,751	\$1,568,730	46%	\$719,522	\$732,273
2030	\$2,241,062,727	\$67,231,882	\$8,399,477	\$2,316,694,086	\$838,630,596	\$8,386,306	\$1,401,448	20%	\$280,290	\$1,724,229	20%	\$344,846	\$625,135
2031	\$2,316,694,086	\$69,500,823	\$8,651,462	\$2,394,846,370	\$916,782,880	\$9,167,829	\$1,532,050	20%	\$306,410	\$1,884,910	20%	\$376,982	\$683,392
2032	\$2,394,846,370	\$71,845,391	\$31,723,180	\$2,498,414,844	\$1,020,351,451	\$10,203,515	\$1,705,125	20%	\$341,025	\$2,097,848	20%	\$419,570	\$760,594
2033	\$2,498,414,941	\$74,952,448	\$91,416,224	\$2,664,783,613	\$1,186,720,123	\$11,867,201	\$1,983,146	20%	\$396,629	\$2,439,903	20%	\$487,981	\$884,610
2034	\$2,664,783,613	\$79,943,508	\$86,909,624	\$2,831,636,745	\$1,353,573,255	\$13,535,733	\$2,261,977	20%	\$452,395	\$2,782,954	20%	\$556,591	\$1,008,986
2035	\$2,831,636,745	\$84,949,102	\$89,516,913	\$3,006,102,761	\$1,528,039,271	\$15,280,393	\$2,553,529	20%	\$510,706	\$3,141,657	20%	\$628,331	\$1,139,037
2036	\$3,006,102,761	\$90,183,083	\$92,202,420	\$3,188,488,264	\$1,710,424,774	\$17,104,248	\$2,858,316	20%	\$571,663	\$3,516,642	20%	\$703,328	\$1,274,992
2037	\$3,188,488,264	\$95,654,648	\$94,968,493	\$3,379,111,404	\$1,901,047,914	\$19,010,479	\$3,176,870	20%	\$635,374	\$3,908,564	20%	\$781,713	\$1,417,087
2038	\$3,379,111,404	\$101,373,342	\$81,814,677	\$3,562,299,423	\$2,084,235,933	\$20,842,359	\$3,482,998	20%	\$696,600	\$4,285,200	20%	\$857,040	\$1,553,640
2039	\$3,562,299,423	\$106,868,983	\$72,695,977	\$3,741,864,383	\$2,263,800,893	\$22,638,009	\$3,783,072	20%	\$756,614	\$4,654,386	20%	\$930,877	\$1,687,492
2040	\$3,741,864,383	\$112,255,931	\$74,876,857	\$3,928,997,171	\$2,450,933,681	\$24,509,337	\$4,095,792	20%	\$819,158	\$5,039,132	20%	\$1,007,826	\$1,826,985
2041	\$3,928,997,171	\$117,869,915	\$77,123,162	\$4,123,990,249	\$2,645,926,759	\$26,459,268	\$4,421,648	20%	\$884,330	\$5,440,039	20%	\$1,088,008	\$1,972,337
2042	\$4,123,990,249	\$123,719,707	\$79,436,857	\$4,327,146,813	\$2,849,083,323	\$28,490,833	\$4,761,146	20%	\$952,229	\$5,857,730	20%	\$1,171,546	\$2,123,775
2043	\$4,327,146,813	\$129,814,404	\$81,819,963	\$4,538,781,180	\$3,060,717,690	\$30,607,177	\$5,114,811	20%	\$1,022,962	\$6,292,852	20%	\$1,258,570	\$2,281,533
2044	\$4,538,781,180	\$136,163,435	\$12,704,963	\$4,687,649,579	\$3,209,586,089	\$32,095,861	\$5,363,587	20%	\$1,072,717	\$6,598,926	20%	\$1,319,785	\$2,392,503
2045	\$4,687,649,579	\$140,629,487	\$13,086,112	\$4,841,365,178	\$3,363,301,688	\$33,633,017	\$5,620,464	20%	\$1,124,093	\$6,914,966	20%	\$1,382,993	\$2,507,086
2046	\$4,841,365,178	\$145,240,955	\$13,478,695	\$5,000,084,829	\$3,522,021,339	\$35,220,213	\$5,885,703	20%	\$1,177,141	\$7,241,294	20%	\$1,448,259	\$2,625,399
2047	\$5,000,084,829	\$150,002,545	\$13,883,056	\$5,163,970,430	\$3,685,906,940	\$36,859,069	\$6,159,574	20%	\$1,231,915	\$7,578,244	20%	\$1,515,649	\$2,747,564
2048	\$5,163,970,430	\$154,919,113	\$14,299,548	\$5,333,189,091	\$3,855,125,601	\$38,551,256	\$6,442,358	20%	\$1,288,472	\$7,926,158	20%	\$1,585,232	\$2,873,703
2049	\$5,333,189,091	\$159,995,673	\$14,728,534	\$5,507,913,298	\$4,029,849,808	\$40,298,498	\$6,734,342	20%	\$1,346,868	\$8,285,392	20%	\$1,657,078	\$3,003,947
2050	\$5,507,913,298	\$165,237,399	\$15,170,390	\$5,688,321,088	\$4,210,257,598	\$42,102,576	\$7,035,824	20%	\$1,407,165	\$8,656,312	20%	\$1,731,262	\$3,138,427
2051	\$5,688,321,088	\$170,649,633	\$17,906,825	\$5,876,877,546	\$4,398,814,056	\$43,988,141	\$7,350,924	20%	\$1,470,185	\$9,043,985	20%	\$1,808,797	\$3,278,982
2052	\$5,876,877,546	\$176,306,326	\$0	\$6,053,183,872	\$4,575,120,382	\$45,751,204	\$7,645,552	20%	\$1,529,110	\$9,406,471	20%	\$1,881,294	\$3,410,405
2053	\$6,053,183,872	\$181,595,516	\$0	\$6,234,779,388	\$4,756,715,898	\$47,567,159	\$7,949,019	20%	\$1,589,804	\$9,779,833	20%	\$1,955,967	\$3,545,770
2054	\$6,234,779,388	\$187,043,382	\$0	\$6,421,822,770	\$4,943,759,280	\$49,437,593	\$8,261,590	20%	\$1,652,318	\$10,164,395	20%	\$2,032,879	\$3,685,197
2055	\$6,421,822,770	\$192,654,683	\$0	\$6,614,477,453	\$5,136,413,963	\$51,364,140	\$8,583,538	20%	\$1,716,708	\$10,560,494	20%	\$2,112,099	\$3,828,806
2056	\$6,614,477,453	\$198,434,324	\$0	\$6,812,911,777	\$5,334,848,287	\$53,348,483	\$8,915,145	20%	\$1,783,029	\$10,968,476	20%	\$2,193,695	\$3,976,724
2057	\$6,812,911,777	\$204,387,353	\$0	\$7,017,299,130	\$5,539,235,640	\$55,392,356	\$9,256,699	20%	\$1,851,340	\$11,388,697	20%	\$2,277,739	\$4,129,079
2058	\$7,017,299,130	\$210,518,974	\$0	\$7,227,818,104	\$5,749,754,614	\$57,497,546	\$9,608,501	20%	\$1,921,700	\$11,821,525	20%	\$2,364,305	\$4,286,005
2059	\$7,227,818,104	\$216,834,543	\$0	\$7,444,652,647	\$5,966,589,157	\$59,665,892	\$9,970,856	20%	\$1,994,171	\$12,267,338	20%	\$2,453,468	\$4,447,639
2060	\$7,444,652,647	\$223,339,579	\$0	\$7,667,992,226	\$6,189,928,736	\$61,899,287	\$10,344,082	20%	\$2,068,816	\$12,726,526	20%	\$2,545,305	\$4,614,122
2061	\$7,667,992,226	\$230,039,767	\$0	\$7,898,031,993	\$6,419,968,503	\$64,199,685	\$10,728,505	20%	\$2,145,701	\$13,199,489	20%	\$2,639,898	\$4,785,599

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

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

[2] See Table C-4 for new AV added to roll from 2020-21 on. It is assumed that new AV is added to roll in year after development occurs

In 2019-20 and 2020-21 prior to the start of the EIFD, it is assumed that the growth in new assessed value will be 3% of the existing assessed value

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

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**Stockton
Annexation Area**

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

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

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

Stockton
 Existing City

Fiscal Year Ending	Assessed Value of New Development [1]							Escalation Factor [2]	Total with Annual Sales Price Increase	
	Single Family Low Density	Multifamily	Subtotal Residential	Retail	Office	Industrial	Subtotal Nonres.			Total (2020\$)
Assumption	AV per Dwelling Unit		AV per Bldg. Sq. Ft.							
	\$ 425,000	\$ 200,000		\$ 250	\$ 250	\$ 100				
2020	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1.000	\$0
2021	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1.030	\$0
2022	\$17,000,000	\$15,000,000	\$32,000,000	\$34,268,938	\$14,686,688	\$0	\$48,955,625	\$80,955,625	1.061	\$85,885,823
2023	\$34,000,000	\$0	\$34,000,000	\$29,162,875	\$12,498,375	\$0	\$41,661,250	\$75,661,250	1.093	\$82,677,091
2024	\$28,458,000	\$0	\$28,458,000	\$4,375,000	\$1,875,000	\$0	\$6,250,000	\$34,708,000	1.126	\$39,064,160
2025	\$0	\$0	\$0	\$4,375,000	\$1,875,000	\$0	\$6,250,000	\$6,250,000	1.159	\$7,245,463
2026	\$0	\$30,000,000	\$30,000,000	\$4,375,000	\$1,875,000	\$0	\$6,250,000	\$36,250,000	1.194	\$43,284,396
2027	\$0	\$30,000,000	\$30,000,000	\$4,375,000	\$1,875,000	\$0	\$6,250,000	\$36,250,000	1.230	\$44,582,928
2028	\$0	\$0	\$0	\$4,375,000	\$1,875,000	\$0	\$6,250,000	\$6,250,000	1.267	\$7,917,313
2029	\$0	\$0	\$0	\$4,375,000	\$1,875,000	\$0	\$6,250,000	\$6,250,000	1.305	\$8,154,832
2030	\$0	\$0	\$0	\$4,375,000	\$1,875,000	\$0	\$6,250,000	\$6,250,000	1.344	\$8,399,477
2031	\$0	\$0	\$0	\$4,375,000	\$1,875,000	\$0	\$6,250,000	\$6,250,000	1.384	\$8,651,462
2032	\$0	\$16,000,000	\$16,000,000	\$4,375,000	\$1,875,000	\$0	\$6,250,000	\$22,250,000	1.426	\$31,723,180
2033	\$0	\$16,000,000	\$16,000,000	\$4,375,000	\$1,875,000	\$40,000,000	\$46,250,000	\$62,250,000	1.469	\$91,416,224
2034	\$0	\$16,000,000	\$16,000,000	\$4,375,000	\$1,875,000	\$35,207,500	\$41,457,500	\$57,457,500	1.513	\$86,909,624
2035	\$0	\$16,000,000	\$16,000,000	\$4,375,000	\$1,875,000	\$35,207,500	\$41,457,500	\$57,457,500	1.558	\$89,516,913
2036	\$0	\$16,000,000	\$16,000,000	\$4,375,000	\$1,875,000	\$35,207,500	\$41,457,500	\$57,457,500	1.605	\$92,202,420
2037	\$0	\$16,000,000	\$16,000,000	\$4,375,000	\$1,875,000	\$35,207,500	\$41,457,500	\$57,457,500	1.653	\$94,968,493
2038	\$0	\$6,600,000	\$6,600,000	\$4,375,000	\$1,875,000	\$35,207,500	\$41,457,500	\$48,057,500	1.702	\$81,814,677
2039	\$0	\$0	\$0	\$4,375,000	\$1,875,000	\$35,207,500	\$41,457,500	\$41,457,500	1.754	\$72,695,977
2040	\$0	\$0	\$0	\$4,375,000	\$1,875,000	\$35,207,500	\$41,457,500	\$41,457,500	1.806	\$74,876,857
2041	\$0	\$0	\$0	\$4,375,000	\$1,875,000	\$35,207,500	\$41,457,500	\$41,457,500	1.860	\$77,123,162
2042	\$0	\$0	\$0	\$4,375,000	\$1,875,000	\$35,207,500	\$41,457,500	\$41,457,500	1.916	\$79,436,857
2043	\$0	\$0	\$0	\$4,375,000	\$1,875,000	\$35,207,500	\$41,457,500	\$41,457,500	1.974	\$81,819,963
2044	\$0	\$0	\$0	\$4,375,000	\$1,875,000	\$0	\$6,250,000	\$6,250,000	2.033	\$12,704,963
2045	\$0	\$0	\$0	\$4,375,000	\$1,875,000	\$0	\$6,250,000	\$6,250,000	2.094	\$13,086,112
2046	\$0	\$0	\$0	\$4,375,000	\$1,875,000	\$0	\$6,250,000	\$6,250,000	2.157	\$13,478,695
2047	\$0	\$0	\$0	\$4,375,000	\$1,875,000	\$0	\$6,250,000	\$6,250,000	2.221	\$13,883,056
2048	\$0	\$0	\$0	\$4,375,000	\$1,875,000	\$0	\$6,250,000	\$6,250,000	2.288	\$14,299,548
2049	\$0	\$0	\$0	\$4,375,000	\$1,875,000	\$0	\$6,250,000	\$6,250,000	2.357	\$14,728,534
2050	\$0	\$0	\$0	\$4,375,000	\$1,875,000	\$0	\$6,250,000	\$6,250,000	2.427	\$15,170,390
2051	\$0	\$0	\$0	\$5,013,750	\$2,148,750	\$0	\$7,162,500	\$7,162,500	2.500	\$17,906,825
2052	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2.575	\$0
2053	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2.652	\$0
2054	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2.732	\$0
2055	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2.814	\$0
2056	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2.898	\$0
2057	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2.985	\$0
2058	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	3.075	\$0
2059	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	3.167	\$0
2060	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	3.262	\$0

av st ex

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

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

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

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

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

Stockton
Annexation Area

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

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

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

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

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

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

Stockton
Existing City and Annexation Areas

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

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

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APPENDIX D:

Supporting Tables for EIFD Revenue Analysis

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

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

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

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

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

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

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

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Source: LWA; EPS.

[1] It is assumed that the full project acreage will be annexed into the City on the initial year of development for each project.

[2] Represents the loss of assessed value to the unincorporated San Joaquin County. Potential revenue from the newly developed TRAs within the City is calculated in the potential revenue from each jurisdiction. Refer to Table D-1 for details.

[3] Assumes a 3 percent annual escalation factor.

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

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Table D-3

Mossdale Tract Infrastructure Finance Plan

EIFD Revenue Analysis

Gross Property Tax Revenue and Tax Allocation Percentages - Fiscal Year 2020-21

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

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

[1] For each city, includes all TRAs in the existing city boundary within the Mossdale Tract boundary.

This differs from the allocations used in the individual City fiscal impact analyses because those analyses include only the allocation for TRAs with anticipated development.

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

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

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

City of Lathrop
Annexation Areas

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

Source: San Joaquin County Auditor-Controller; EPS.

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

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

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

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

City of Manteca
 Annexation Areas

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

tra man

Source: San Joaquin County Auditor-Controller; EPS.

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

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

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

DRAFT

Table D-6

Mossdale Tract Infrastructure Finance Plan

EIFD Revenue Analysis

Preliminary Property Tax Allocations - City of Stockton Annexation Area

City of Stockton
Annexation Areas

Tax Code	Entity	Existing Tax Rate Area (TRA) Post-ERAF Distribution [1]		Gross Revenue (FY 2019-20) [1]		Property Tax Sharing Agreement [3]	Post Annexation Average		
		TRA 102-135	TRA 102-032	TRA 102-135	TRA 102-032 [2]		Total	Base Revenue	Post-ERAF Distribution
Formula		a	b	e	f	g = e + f	h	e = d * \$278,126	f = e / \$769,158
Subject to Detachment									
10001	County General	22.29650%	22.30610%	\$172,291	(\$796)	\$171,495	80%	\$222,501	28.92784%
10527	Road District 1	4.26040%	4.26030%	\$32,921	(\$152)	\$32,769	-	-	0.00000%
14401	French Camp-Mc Kinley Rural Fire	9.60300%	9.60300%	\$74,205	(\$343)	\$73,862	-	-	0.00000%
40400	City of Stockton	0.00000%	0.00000%	-	-	-	20%	\$55,625	7.23196%
Subtotal		36.15990%	36.16940%	\$279,417	(\$1,291)	\$278,126	100%	\$278,126	36.15980%
Not Subject to Detachment									
10618	County Library	1.80010%	1.80010%	\$13,910	(\$64)	\$13,846	-	\$13,846	1.80013%
12601	Manteca Unified Schools	29.58380%	29.58380%	\$228,602	(\$1,056)	\$227,546	-	\$227,546	29.58378%
13001	S.J. Delta Comm College	4.00510%	4.00510%	\$30,949	(\$143)	\$30,806	-	\$30,806	4.00514%
13201	County Office Of Education	1.43850%	1.42890%	\$11,116	(\$51)	\$11,065	-	\$11,065	1.43855%
16001	Sjc Flood Control	0.17560%	0.17570%	\$1,357	(\$6)	\$1,351	-	\$1,351	0.17564%
21901	Sjc Mosquito Abatement	0.78840%	0.78840%	\$6,092	(\$28)	\$6,064	-	\$6,064	0.78838%
41100	ERAF - Educational Revenue Augmentation Fund	26.04860%	26.04860%	\$201,285	(\$930)	\$200,355	-	\$200,355	26.04859%
Subtotal		63.84010%	63.83060%	\$493,311	(\$2,279)	\$491,032	-	\$491,032	63.84020%
Total		100.00000%	100.00000%	\$772,729	(\$3,570)	\$769,158	100%	\$769,158	100.00000%

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Source: San Joaquin County Auditor-Controller; EPS.

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

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

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



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

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

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

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

Source: EPS.

[1] Represents non-redevelopment area parcels only.

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

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

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

Fiscal Year Ending	Annual EIFD Revenue (Fiscal Years 2021-22 through 2060-61)			
	Lathrop [1]	Manteca [1]	Stockton [1]	Total
2021	\$0	\$0	\$0	\$0
2022	\$0	\$0	\$0	\$0
2023	\$507,063	\$268,832	\$129,406	\$905,301
2024	\$954,579	\$770,889	\$273,414	\$1,998,882
2025	\$1,320,436	\$1,184,477	\$380,432	\$2,885,345
2026	\$1,726,942	\$1,722,524	\$460,687	\$3,910,153
2027	\$2,148,215	\$2,154,898	\$578,517	\$4,881,630
2028	\$2,603,821	\$2,548,729	\$711,980	\$5,864,529
2029	\$3,040,526	\$2,944,633	\$815,180	\$6,800,338
2030	\$3,469,486	\$3,371,483	\$922,655	\$7,763,624
2031	\$1,584,174	\$1,665,506	\$487,280	\$3,736,961
2032	\$1,721,306	\$1,867,209	\$539,776	\$4,128,290
2033	\$1,864,053	\$2,077,833	\$605,391	\$4,547,277
2034	\$1,468,340	\$1,686,433	\$513,201	\$3,667,974
2035	\$1,577,858	\$1,862,613	\$584,813	\$4,025,284
2036	\$1,684,506	\$2,019,529	\$659,788	\$4,363,823
2037	\$1,795,265	\$2,167,871	\$738,265	\$4,701,401
2038	\$1,893,923	\$2,302,503	\$820,385	\$5,016,811
2039	\$1,996,018	\$2,410,775	\$900,631	\$5,307,424
2040	\$2,101,666	\$2,523,165	\$980,384	\$5,605,216
2041	\$2,239,289	\$2,636,308	\$1,067,519	\$5,943,116
2042	\$2,383,750	\$2,733,149	\$1,158,529	\$6,275,427
2043	\$2,533,995	\$2,833,121	\$1,253,567	\$6,620,684
2044	\$2,690,243	\$2,936,325	\$1,353,383	\$6,979,950
2045	\$1,351,287	\$1,441,357	\$676,078	\$3,468,722
2046	\$1,431,308	\$1,493,455	\$712,380	\$3,637,143
2047	\$1,514,503	\$1,547,236	\$750,029	\$3,811,769
2048	\$1,600,991	\$1,602,755	\$787,946	\$3,991,692
2049	\$1,690,894	\$1,660,068	\$826,073	\$4,177,035
2050	\$1,784,339	\$1,719,231	\$865,556	\$4,369,126
2051	\$1,881,458	\$1,780,306	\$906,441	\$4,568,205
2052	\$1,981,534	\$1,843,352	\$949,160	\$4,774,046
2053	\$2,085,511	\$1,908,434	\$990,310	\$4,984,254
2054	\$2,193,531	\$1,975,616	\$1,032,851	\$5,201,998
2055	\$2,305,745	\$2,044,967	\$1,076,830	\$5,427,542
2056	\$2,422,307	\$2,116,076	\$1,122,295	\$5,660,678
2057	\$2,543,376	\$2,184,395	\$1,169,897	\$5,897,668
2058	\$2,669,118	\$2,254,763	\$1,215,467	\$6,139,348
2059	\$2,799,705	\$2,327,242	\$1,262,495	\$6,389,442
2060	\$2,935,313	\$2,401,895	\$1,311,028	\$6,648,236
2061	\$3,037,073	\$2,478,788	\$1,361,114	\$6,876,974
Total	\$79,533,446	\$79,468,741	\$32,951,135	\$191,953,322

EIFD rev

Source: EPS.

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

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

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

Impacts of EIFD from
New Development Only

Jurisdiction / Item	Formula	Net Fiscal Impact by Fiscal Year Ending					
		2025	2030	2035	2040	2050	2060
<i>EIFD Allocation [1]</i>		<i>[1] [2]</i>	13%	10%	10%	5%	5%
Lathrop							
EIFD Allocation							
Estimated EIFD Allocation (Real \$) [3]	<i>a</i>	\$152,452	\$396,739	\$584,910	\$780,116	\$663,797	\$1,093,301
Discount Factor	<i>b</i>	1.16	1.34	1.56	1.81	2.43	3.26
Estimated EIFD Allocation (Current 2020\$)	<i>c = a / b</i>	\$131,506	\$295,211	\$375,431	\$431,931	\$273,476	\$335,159
Net Fiscal Impact [4]							
Net Fiscal Surplus/(Deficit) (2020\$)	<i>d</i>	\$264,000	\$3,276,000	\$4,303,000	\$4,691,000	\$1,568,000	(\$1,381,000)
Net Fiscal Surplus/(Deficit) (after EIFD Contribution) [3]	<i>e = d - c</i>	\$132,494	\$2,980,789	\$3,927,569	\$4,259,069	\$1,294,524	(\$1,716,159)
Manteca							
EIFD Allocation							
Estimated EIFD Allocation (Real \$) [3]	<i>f</i>	\$80,855	\$219,499	\$724,777	\$972,006	\$666,094	\$933,448
Discount Factor	<i>g</i>	1.16	1.34	1.56	1.81	2.43	3.26
Estimated EIFD Allocation (Current 2020\$)	<i>h = f / g</i>	\$69,746	\$163,328	\$465,206	\$538,176	\$274,422	\$286,155
Net Fiscal Impact [4]							
Net Fiscal Surplus/(Deficit) (2020\$)	<i>i</i>	(\$962,000)	\$1,245,000	\$3,225,000	\$3,921,000	\$4,777,000	\$5,199,000
Net Fiscal Surplus/(Deficit) (after EIFD Contribution) [3]	<i>j = i - h</i>	(\$1,031,746)	\$1,081,672	\$2,759,794	\$3,382,824	\$4,502,578	\$4,912,845
Stockton							
EIFD Allocation							
Estimated EIFD Allocation (Real \$) [3]	<i>k</i>	\$6,118	\$13,783	\$235,997	\$395,157	\$340,979	\$510,750
Discount Factor	<i>l</i>	1.16	1.34	1.56	1.81	2.43	3.26
Estimated EIFD Allocation (Current 2020\$)	<i>m = k / l</i>	\$5,277	\$10,256	\$151,477	\$218,789	\$140,479	\$156,574
Net Fiscal Impact [4]							
Net Fiscal Surplus/(Deficit) (2020\$)	<i>n</i>	(\$1,639,000)	(\$920,000)	(\$6,000)	\$1,244,000	\$3,367,000	\$4,238,000
Net Fiscal Surplus/(Deficit) (after EIFD Contribution) [3]	<i>o = n - m</i>	(\$1,644,277)	(\$930,256)	(\$157,477)	\$1,025,211	\$3,226,521	\$4,081,426
San Joaquin County							
EIFD Allocation							
Estimated EIFD Allocation (Real \$) [3]	<i>p</i>	\$2,645,921	\$7,129,499	\$2,479,601	\$3,457,937	\$2,698,256	\$4,110,737
Discount Factor	<i>q</i>	1.16	1.34	1.56	1.81	2.43	3.26
Estimated EIFD Allocation (Current 2020\$)	<i>r = p / q</i>	\$2,282,394	\$5,305,017	\$1,591,561	\$1,914,576	\$1,111,646	\$1,260,175
Net Fiscal Impact [4]							
Net Fiscal Surplus/(Deficit) (2020\$)	<i>s</i>	\$5,962,000	\$12,508,000	\$17,554,000	\$20,498,000	\$23,825,000	\$25,709,000
Net Fiscal Surplus/(Deficit) (after EIFD Contribution) [3]	<i>t = s - r</i>	\$3,679,606	\$7,202,983	\$15,962,439	\$18,583,424	\$22,713,354	\$24,448,825

fiscal

Source: EPS.

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

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

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

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

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

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

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

assumps

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

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

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

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

Refer to Table D-5, Table D-6, and Table D-4 for additional details pertaining to the calculation of property tax allocations for annexation areas.

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

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

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

Lathrop
Existing City and
Annexation Areas

Fiscal Year Ending	Net City Property Tax Revenue [1]			Net County Property Tax Revenue [1]			EIFD Revenue		
	Existing City Boundaries	Annexation Areas	Total	Existing City Boundaries	Annexation Areas	Total	City EIFD Revenue	County EIFD Revenue	Total
	<i>Table 6</i>	<i>Table 7</i>		<i>Table 6</i>	<i>Table 7</i>				
2021	\$3,689,598	\$0	\$3,689,598	\$6,162,942	\$0	\$6,162,942	\$0	\$0	\$0
2022	\$3,800,286	\$0	\$3,800,286	\$6,347,830	\$0	\$6,347,830	\$0	\$0	\$0
2023	\$4,327,174	\$0	\$4,327,174	\$6,877,190	\$0	\$6,877,190	\$58,543	\$448,520	\$507,063
2024	\$4,792,188	\$0	\$4,792,188	\$7,344,385	\$0	\$7,344,385	\$110,211	\$844,367	\$954,579
2025	\$5,172,350	\$0	\$5,172,350	\$7,726,330	\$0	\$7,726,330	\$152,452	\$1,167,984	\$1,320,436
2026	\$5,583,653	\$4,968	\$5,588,621	\$8,139,562	\$11,953	\$8,151,516	\$198,704	\$1,528,238	\$1,726,942
2027	\$6,009,634	\$10,235	\$6,019,869	\$8,567,542	\$24,624	\$8,592,165	\$246,620	\$1,901,595	\$2,148,215
2028	\$6,470,595	\$15,812	\$6,486,407	\$9,030,664	\$38,044	\$9,068,708	\$298,458	\$2,305,363	\$2,603,821
2029	\$6,911,189	\$21,716	\$6,932,905	\$9,473,325	\$52,246	\$9,525,572	\$348,069	\$2,692,457	\$3,040,526
2030	\$7,342,976	\$27,959	\$7,370,935	\$9,907,137	\$67,267	\$9,974,405	\$396,739	\$3,072,747	\$3,469,486
2031	\$7,707,912	\$33,405	\$7,741,317	\$12,874,957	\$133,621	\$13,008,578	\$588,890	\$995,284	\$1,584,174
2032	\$8,038,971	\$40,142	\$8,079,113	\$13,427,943	\$160,568	\$13,588,512	\$639,365	\$1,081,941	\$1,721,306
2033	\$8,383,401	\$47,253	\$8,430,654	\$14,003,264	\$189,012	\$14,192,276	\$691,894	\$1,172,159	\$1,864,053
2034	\$8,931,843	\$56,957	\$8,988,800	\$14,919,357	\$227,829	\$15,147,186	\$544,651	\$923,689	\$1,468,340
2035	\$9,307,136	\$65,184	\$9,372,321	\$15,546,231	\$260,737	\$15,806,969	\$584,910	\$992,948	\$1,577,858
2036	\$9,683,934	\$67,140	\$9,751,074	\$16,175,617	\$268,559	\$16,444,177	\$624,668	\$1,059,838	\$1,684,506
2037	\$10,075,288	\$69,154	\$10,144,442	\$16,829,318	\$276,616	\$17,105,934	\$665,961	\$1,129,304	\$1,795,265
2038	\$10,423,361	\$71,229	\$10,494,590	\$17,410,724	\$284,915	\$17,695,639	\$702,717	\$1,191,206	\$1,893,923
2039	\$10,783,576	\$73,366	\$10,856,941	\$18,012,411	\$293,462	\$18,305,873	\$740,754	\$1,255,264	\$1,996,018
2040	\$11,156,348	\$75,566	\$11,231,914	\$18,635,072	\$302,266	\$18,937,338	\$780,116	\$1,321,551	\$2,101,666
2041	\$11,643,062	\$77,833	\$11,720,895	\$19,448,058	\$311,334	\$19,759,392	\$831,445	\$1,407,844	\$2,239,289
2042	\$12,154,044	\$80,168	\$12,234,213	\$20,301,581	\$320,674	\$20,622,255	\$885,329	\$1,498,420	\$2,383,750
2043	\$12,685,532	\$82,574	\$12,768,106	\$21,189,355	\$330,294	\$21,519,649	\$941,373	\$1,592,622	\$2,533,995
2044	\$13,238,296	\$85,051	\$13,323,346	\$22,112,667	\$340,203	\$22,452,870	\$999,658	\$1,690,584	\$2,690,243
2045	\$14,366,329	\$92,442	\$14,458,771	\$23,996,884	\$369,769	\$24,366,653	\$502,232	\$849,054	\$1,351,287
2046	\$14,997,091	\$95,215	\$15,092,307	\$25,050,481	\$380,862	\$25,431,343	\$532,085	\$899,223	\$1,431,308
2047	\$15,652,923	\$98,072	\$15,750,995	\$26,145,954	\$392,288	\$26,538,242	\$563,122	\$951,381	\$1,514,503
2048	\$16,334,762	\$101,014	\$16,435,776	\$27,284,867	\$404,056	\$27,688,924	\$595,390	\$1,005,601	\$1,600,991
2049	\$17,043,577	\$104,044	\$17,147,621	\$28,468,841	\$416,178	\$28,885,019	\$628,932	\$1,061,962	\$1,690,894
2050	\$17,780,373	\$107,166	\$17,887,539	\$29,699,554	\$428,663	\$30,128,217	\$663,797	\$1,120,542	\$1,784,339
2051	\$18,546,193	\$110,381	\$18,656,573	\$30,978,744	\$441,523	\$31,420,267	\$700,034	\$1,181,424	\$1,881,458
2052	\$19,335,331	\$113,692	\$19,449,023	\$32,296,887	\$454,769	\$32,751,656	\$737,375	\$1,244,159	\$1,981,534
2053	\$20,155,280	\$117,103	\$20,272,383	\$33,666,494	\$468,412	\$34,134,906	\$776,172	\$1,309,339	\$2,085,511
2054	\$21,007,179	\$120,616	\$21,127,795	\$35,089,467	\$482,464	\$35,571,932	\$816,479	\$1,377,052	\$2,193,531
2055	\$21,892,205	\$124,235	\$22,016,440	\$36,567,776	\$496,938	\$37,064,715	\$858,353	\$1,447,392	\$2,305,745
2056	\$22,811,581	\$127,962	\$22,939,542	\$38,103,461	\$511,846	\$38,615,307	\$901,850	\$1,520,457	\$2,422,307
2057	\$23,766,569	\$131,800	\$23,898,370	\$39,698,632	\$527,202	\$40,225,834	\$947,030	\$1,596,346	\$2,543,376
2058	\$24,758,481	\$135,754	\$24,894,236	\$41,355,478	\$543,018	\$41,898,496	\$993,956	\$1,675,162	\$2,669,118
2059	\$25,788,672	\$139,827	\$25,928,499	\$43,076,263	\$559,308	\$43,635,571	\$1,042,691	\$1,757,014	\$2,799,705
2060	\$26,858,545	\$144,022	\$27,002,567	\$44,863,332	\$576,088	\$45,439,419	\$1,093,301	\$1,842,012	\$2,935,313
2061	\$27,659,171	\$148,343	\$27,807,513	\$46,200,662	\$593,370	\$46,794,032	\$1,131,231	\$1,905,842	\$3,037,073
TOTAL	\$547,066,607	\$3,017,401	\$550,084,008	\$903,007,240	\$11,940,980	\$914,948,220	\$25,515,558	\$54,017,887	\$79,533,446

proj lath

Source: EPS.

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

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

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

Lathrop
Existing City

Fiscal Year Ending	Beginning Assessed Value	Gross Property Tax Revenue	Net City and County Property Tax Revenue						
			City	City EIFD Amount [1]	Net City	County	County EIFD Amount [1]	Net County	Total EIFD
<i>Formula</i>	<i>a</i>	<i>b=a*1.0%</i>	<i>c=b*11.23%</i>	<i>d</i>	<i>e=c-d</i>	<i>f=b*18.76%</i>	<i>g</i>	<i>h=f-g</i>	<i>i=d+g</i>
2021	\$3,285,629,232	\$32,856,292	\$3,689,598	\$0	\$3,689,598	\$6,162,942	\$0	\$6,162,942	\$0
2022	\$3,384,198,109	\$33,841,981	\$3,800,286	\$0	\$3,800,286	\$6,347,830	\$0	\$6,347,830	\$0
2023	\$3,905,532,003	\$39,055,320	\$4,385,718	\$58,543	\$4,327,174	\$7,325,710	\$448,520	\$6,877,190	\$507,063
2024	\$4,365,643,245	\$43,656,432	\$4,902,400	\$110,211	\$4,792,188	\$8,188,753	\$844,367	\$7,344,385	\$954,579
2025	\$4,741,797,337	\$47,417,973	\$5,324,802	\$152,452	\$5,172,350	\$8,894,315	\$1,167,984	\$7,726,330	\$1,320,436
2026	\$5,148,763,973	\$51,487,640	\$5,781,805	\$198,152	\$5,583,653	\$9,657,673	\$1,518,110	\$8,139,562	\$1,716,262
2027	\$5,570,254,018	\$55,702,540	\$6,255,117	\$245,483	\$6,009,634	\$10,448,273	\$1,880,731	\$8,567,542	\$2,126,214
2028	\$6,026,354,958	\$60,263,550	\$6,767,296	\$296,701	\$6,470,595	\$11,303,793	\$2,273,129	\$9,030,664	\$2,569,830
2029	\$6,462,303,917	\$64,623,039	\$7,256,845	\$345,656	\$6,911,189	\$12,121,514	\$2,648,189	\$9,473,325	\$2,993,845
2030	\$6,889,538,634	\$68,895,386	\$7,736,608	\$393,632	\$7,342,976	\$12,922,890	\$3,015,752	\$9,907,137	\$3,409,385
2031	\$7,383,952,317	\$73,839,523	\$8,291,810	\$583,898	\$7,707,912	\$13,850,275	\$975,318	\$12,874,957	\$1,559,216
2032	\$7,722,816,475	\$77,228,165	\$8,672,338	\$633,367	\$8,038,971	\$14,485,891	\$1,057,948	\$13,427,943	\$1,691,315
2033	\$8,075,366,926	\$80,753,669	\$9,068,234	\$684,833	\$8,383,401	\$15,147,179	\$1,143,915	\$14,003,264	\$1,828,749
2034	\$8,433,602,373	\$84,336,024	\$9,470,515	\$538,672	\$8,931,843	\$15,819,131	\$899,774	\$14,919,357	\$1,438,445
2035	\$8,802,887,679	\$88,028,877	\$9,885,204	\$578,067	\$9,307,136	\$16,511,809	\$965,578	\$15,546,231	\$1,543,645
2036	\$9,173,652,934	\$91,736,529	\$10,301,555	\$617,621	\$9,683,934	\$17,207,264	\$1,031,646	\$16,175,617	\$1,649,267
2037	\$9,558,741,506	\$95,587,415	\$10,733,990	\$658,702	\$10,075,288	\$17,929,584	\$1,100,267	\$16,829,318	\$1,758,969
2038	\$9,901,242,319	\$99,012,423	\$11,118,601	\$695,240	\$10,423,361	\$18,572,022	\$1,161,298	\$17,410,724	\$1,856,538
2039	\$10,255,690,313	\$102,556,903	\$11,516,629	\$733,053	\$10,783,576	\$19,236,870	\$1,224,459	\$18,012,411	\$1,957,511
2040	\$10,622,494,068	\$106,224,941	\$11,928,531	\$772,183	\$11,156,348	\$19,924,893	\$1,289,821	\$18,635,072	\$2,062,004
2041	\$11,101,416,110	\$111,014,161	\$12,466,336	\$823,275	\$11,643,062	\$20,823,220	\$1,375,162	\$19,448,058	\$2,198,437
2042	\$11,604,218,379	\$116,042,184	\$13,030,958	\$876,914	\$12,154,044	\$21,766,339	\$1,464,758	\$20,301,581	\$2,341,672
2043	\$12,127,197,510	\$121,271,975	\$13,618,238	\$932,705	\$12,685,532	\$22,747,305	\$1,557,950	\$21,189,355	\$2,490,656
2044	\$12,671,111,592	\$126,711,116	\$14,229,026	\$990,730	\$13,238,296	\$23,767,539	\$1,654,872	\$22,112,667	\$2,645,603
2045	\$13,236,746,041	\$132,367,460	\$14,864,205	\$497,876	\$14,366,329	\$24,828,515	\$831,631	\$23,996,884	\$1,329,507
2046	\$13,824,914,557	\$138,249,146	\$15,524,689	\$527,598	\$14,997,091	\$25,931,758	\$881,277	\$25,050,481	\$1,408,875
2047	\$14,436,460,113	\$144,364,601	\$16,211,424	\$558,501	\$15,652,923	\$27,078,850	\$932,896	\$26,145,954	\$1,491,397
2048	\$15,072,255,978	\$150,722,560	\$16,925,391	\$590,630	\$16,334,762	\$28,271,429	\$986,562	\$27,284,867	\$1,577,192
2049	\$15,733,206,782	\$157,332,068	\$17,667,606	\$624,029	\$17,043,577	\$29,511,192	\$1,042,351	\$28,468,841	\$1,666,381
2050	\$16,420,249,603	\$164,202,496	\$18,439,121	\$658,748	\$17,780,373	\$30,799,897	\$1,100,343	\$29,699,554	\$1,759,091
2051	\$17,134,355,108	\$171,343,551	\$19,241,026	\$694,833	\$18,546,193	\$32,139,363	\$1,160,619	\$30,978,744	\$1,855,452
2052	\$17,870,205,389	\$178,702,054	\$20,067,349	\$732,018	\$19,335,331	\$33,519,617	\$1,222,730	\$32,296,887	\$1,954,748
2053	\$18,634,785,769	\$186,347,858	\$20,925,935	\$770,654	\$20,155,280	\$34,953,761	\$1,287,267	\$33,666,494	\$2,057,921
2054	\$19,429,157,786	\$194,291,578	\$21,817,975	\$810,796	\$21,007,179	\$36,443,785	\$1,354,318	\$35,089,467	\$2,165,114
2055	\$20,254,420,817	\$202,544,208	\$22,744,704	\$852,499	\$21,892,205	\$37,991,753	\$1,423,977	\$36,567,776	\$2,276,475
2056	\$21,111,713,387	\$211,117,134	\$23,707,401	\$895,820	\$22,811,581	\$39,599,799	\$1,496,339	\$38,103,461	\$2,392,159
2057	\$22,002,214,534	\$220,022,145	\$24,707,389	\$940,820	\$23,766,569	\$41,270,136	\$1,571,504	\$39,698,632	\$2,512,323
2058	\$22,927,145,207	\$229,271,452	\$25,746,040	\$987,559	\$24,758,481	\$43,005,053	\$1,649,575	\$41,355,478	\$2,637,134
2059	\$23,887,769,727	\$238,877,697	\$26,824,774	\$1,036,102	\$25,788,672	\$44,806,922	\$1,730,659	\$43,076,263	\$2,766,761
2060	\$24,885,397,288	\$248,853,973	\$27,945,059	\$1,086,515	\$26,858,545	\$46,678,198	\$1,814,867	\$44,863,332	\$2,901,381
2061	\$25,631,959,206	\$256,319,592	\$28,783,411	\$1,124,241	\$27,659,171	\$48,078,544	\$1,877,882	\$46,200,662	\$3,002,123

pt lath ex

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

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

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

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

**Lathrop
Annexation Area**

Fiscal Year Ending	Beginning Assessed Value [1]	Gross Property Tax Revenue	Net City and County Property Tax Revenue						
			City	City EIFD Amount [2]	Net City	County	County EIFD Amount [2]	Net County	Total EIFD
<i>Formula</i>	<i>a</i>	<i>b=a*1.0%</i>	<i>c=b*6.94%</i>	<i>d</i>	<i>e=c-d</i>	<i>f=b*27.75%</i>	<i>g</i>	<i>h=f-g</i>	<i>d+g</i>
2021	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2023	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2025	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2026	\$7,956,388	\$79,564	\$5,520	\$552	\$4,968	\$22,081	\$10,128	\$11,953	\$10,680
2027	\$16,390,159	\$163,902	\$11,372	\$1,137	\$10,235	\$45,487	\$20,863	\$24,624	\$22,000
2028	\$25,322,795	\$253,228	\$17,569	\$1,757	\$15,812	\$70,277	\$32,234	\$38,044	\$33,991
2029	\$34,776,639	\$347,766	\$24,129	\$2,413	\$21,716	\$96,514	\$44,268	\$52,246	\$46,681
2030	\$44,774,923	\$447,749	\$31,066	\$3,107	\$27,959	\$124,262	\$56,995	\$67,267	\$60,101
2031	\$55,341,805	\$553,418	\$38,397	\$4,992	\$33,405	\$153,588	\$19,966	\$133,621	\$24,958
2032	\$66,502,402	\$665,024	\$46,140	\$5,998	\$40,142	\$184,561	\$23,993	\$160,568	\$29,991
2033	\$78,282,827	\$782,828	\$54,314	\$7,061	\$47,253	\$217,255	\$28,243	\$189,012	\$35,304
2034	\$90,710,226	\$907,102	\$62,936	\$5,979	\$56,957	\$251,744	\$23,916	\$227,829	\$29,895
2035	\$103,812,814	\$1,038,128	\$72,027	\$6,843	\$65,184	\$288,107	\$27,370	\$260,737	\$34,213
2036	\$106,927,199	\$1,069,272	\$74,188	\$7,048	\$67,140	\$296,751	\$28,191	\$268,559	\$35,239
2037	\$110,135,015	\$1,101,350	\$76,413	\$7,259	\$69,154	\$305,653	\$29,037	\$276,616	\$36,296
2038	\$113,439,065	\$1,134,391	\$78,706	\$7,477	\$71,229	\$314,823	\$29,908	\$284,915	\$37,385
2039	\$116,842,237	\$1,168,422	\$81,067	\$7,701	\$73,366	\$324,268	\$30,805	\$293,462	\$38,507
2040	\$120,347,504	\$1,203,475	\$83,499	\$7,932	\$75,566	\$333,996	\$31,730	\$302,266	\$39,662
2041	\$123,957,929	\$1,239,579	\$86,004	\$8,170	\$77,833	\$344,015	\$32,681	\$311,334	\$40,852
2042	\$127,676,667	\$1,276,767	\$88,584	\$8,415	\$80,168	\$354,336	\$33,662	\$320,674	\$42,077
2043	\$131,506,967	\$1,315,070	\$91,241	\$8,668	\$82,574	\$364,966	\$34,672	\$330,294	\$43,340
2044	\$135,452,176	\$1,354,522	\$93,979	\$8,928	\$85,051	\$375,915	\$35,712	\$340,203	\$44,640
2045	\$139,515,742	\$1,395,157	\$96,798	\$4,356	\$92,442	\$387,192	\$17,424	\$369,769	\$21,780
2046	\$143,701,214	\$1,437,012	\$99,702	\$4,487	\$95,215	\$398,808	\$17,946	\$380,862	\$22,433
2047	\$148,012,250	\$1,480,123	\$102,693	\$4,621	\$98,072	\$410,772	\$18,485	\$392,288	\$23,106
2048	\$152,452,618	\$1,524,526	\$105,774	\$4,760	\$101,014	\$423,096	\$19,039	\$404,056	\$23,799
2049	\$157,026,196	\$1,570,262	\$108,947	\$4,903	\$104,044	\$435,788	\$19,610	\$416,178	\$24,513
2050	\$161,736,982	\$1,617,370	\$112,216	\$5,050	\$107,166	\$448,862	\$20,199	\$428,663	\$25,248
2051	\$166,589,092	\$1,665,891	\$115,582	\$5,201	\$110,381	\$462,328	\$20,805	\$441,523	\$26,006
2052	\$171,586,764	\$1,715,868	\$119,049	\$5,357	\$113,692	\$476,198	\$21,429	\$454,769	\$26,786
2053	\$176,734,367	\$1,767,344	\$122,621	\$5,518	\$117,103	\$490,484	\$22,072	\$468,412	\$27,590
2054	\$182,036,398	\$1,820,364	\$126,300	\$5,683	\$120,616	\$505,198	\$22,734	\$482,464	\$28,417
2055	\$187,497,490	\$1,874,975	\$130,089	\$5,854	\$124,235	\$520,354	\$23,416	\$496,938	\$29,270
2056	\$193,122,415	\$1,931,224	\$133,991	\$6,030	\$127,962	\$535,965	\$24,118	\$511,846	\$30,148
2057	\$198,916,087	\$1,989,161	\$138,011	\$6,210	\$131,800	\$552,044	\$24,842	\$527,202	\$31,052
2058	\$204,883,570	\$2,048,836	\$142,151	\$6,397	\$135,754	\$568,605	\$25,587	\$543,018	\$31,984
2059	\$211,030,077	\$2,110,301	\$146,416	\$6,589	\$139,827	\$585,663	\$26,355	\$559,308	\$32,944
2060	\$217,360,979	\$2,173,610	\$150,808	\$6,786	\$144,022	\$603,233	\$27,145	\$576,088	\$33,932
2061	\$223,881,809	\$2,238,818	\$155,333	\$6,990	\$148,343	\$621,330	\$27,960	\$593,370	\$34,950

pt lath ann

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

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

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

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

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

Manteca
Existing City and
Annexation Areas

Fiscal Year Ending	Net City Property Tax Revenue [1]			Net County Property Tax Revenue [1]			EIFD Revenue		
	Existing City Boundaries	Annexation Areas	Total	Existing City Boundaries	Annexation Areas	Total	City EIFD Revenue	County EIFD Revenue	Total
	Table 9	Table 10		Table 9	Table 10				
2021	\$1,545,190	\$0	\$1,545,190	\$2,144,610	\$0	\$2,144,610	\$0	\$0	\$0
2022	\$1,591,546	\$0	\$1,591,546	\$2,208,948	\$0	\$2,208,948	\$0	\$0	\$0
2023	\$1,872,151	\$0	\$1,872,151	\$2,376,326	\$0	\$2,376,326	\$19,577	\$249,255	\$268,832
2024	\$2,488,437	\$28,555	\$2,516,992	\$2,863,732	\$65,085	\$2,928,816	\$53,516	\$717,373	\$770,889
2025	\$2,977,611	\$58,823	\$3,036,434	\$3,250,607	\$134,075	\$3,384,682	\$80,855	\$1,103,621	\$1,184,477
2026	\$3,634,077	\$90,881	\$3,724,959	\$3,769,791	\$207,145	\$3,976,937	\$117,093	\$1,605,431	\$1,722,524
2027	\$4,139,196	\$124,810	\$4,264,006	\$4,169,278	\$284,480	\$4,453,757	\$145,464	\$2,009,434	\$2,154,898
2028	\$4,585,619	\$160,693	\$4,746,312	\$4,522,343	\$366,268	\$4,888,611	\$170,849	\$2,377,880	\$2,548,729
2029	\$5,029,311	\$198,616	\$5,227,927	\$4,873,249	\$452,707	\$5,325,956	\$196,197	\$2,748,436	\$2,944,633
2030	\$5,509,972	\$238,671	\$5,748,643	\$5,253,392	\$544,003	\$5,797,395	\$223,603	\$3,147,880	\$3,371,483
2031	\$5,629,134	\$257,290	\$5,886,425	\$7,812,824	\$1,029,162	\$8,841,986	\$655,415	\$1,010,091	\$1,665,506
2032	\$6,108,893	\$298,135	\$6,407,028	\$8,478,694	\$1,192,541	\$9,671,236	\$733,207	\$1,134,002	\$1,867,209
2033	\$6,606,429	\$342,433	\$6,948,861	\$9,169,237	\$1,369,730	\$10,538,967	\$814,170	\$1,263,663	\$2,077,833
2034	\$7,354,920	\$416,964	\$7,771,884	\$10,208,088	\$1,667,855	\$11,875,943	\$658,355	\$1,028,078	\$1,686,433
2035	\$7,923,591	\$481,044	\$8,404,634	\$10,997,361	\$1,924,175	\$12,921,536	\$724,777	\$1,137,837	\$1,862,613
2036	\$8,408,147	\$548,593	\$8,956,741	\$11,669,890	\$2,194,373	\$13,864,263	\$782,732	\$1,236,797	\$2,019,529
2037	\$8,850,919	\$619,763	\$9,470,682	\$12,284,425	\$2,479,051	\$14,763,476	\$836,682	\$1,331,189	\$2,167,871
2038	\$9,231,086	\$694,709	\$9,925,794	\$12,812,068	\$2,778,835	\$15,590,902	\$884,456	\$1,418,046	\$2,302,503
2039	\$9,619,385	\$715,550	\$10,334,935	\$13,350,999	\$2,862,200	\$16,213,198	\$927,405	\$1,483,370	\$2,410,775
2040	\$10,022,802	\$737,016	\$10,759,819	\$13,910,913	\$2,948,066	\$16,858,978	\$972,006	\$1,551,159	\$2,523,165
2041	\$10,427,875	\$759,127	\$11,187,002	\$14,473,123	\$3,036,507	\$17,509,631	\$1,016,848	\$1,619,460	\$2,636,308
2042	\$10,766,523	\$781,901	\$11,548,423	\$14,943,141	\$3,127,603	\$18,070,744	\$1,054,788	\$1,678,361	\$2,733,149
2043	\$11,116,232	\$805,358	\$11,921,590	\$15,428,513	\$3,221,431	\$18,649,944	\$1,093,960	\$1,739,161	\$2,833,121
2044	\$11,477,363	\$829,518	\$12,306,882	\$15,929,736	\$3,318,074	\$19,247,810	\$1,134,405	\$1,801,921	\$2,936,325
2045	\$12,422,114	\$901,609	\$13,323,723	\$17,240,981	\$3,606,434	\$20,847,415	\$557,130	\$884,227	\$1,441,357
2046	\$12,828,486	\$928,657	\$13,757,143	\$17,804,996	\$3,714,628	\$21,519,623	\$577,553	\$915,902	\$1,493,455
2047	\$13,248,122	\$956,517	\$14,204,638	\$18,387,419	\$3,826,066	\$22,213,485	\$598,639	\$948,597	\$1,547,236
2048	\$13,681,451	\$985,212	\$14,666,663	\$18,988,847	\$3,940,848	\$22,929,695	\$620,410	\$982,345	\$1,602,755
2049	\$14,128,916	\$1,014,768	\$15,143,685	\$19,609,897	\$4,059,074	\$23,668,971	\$642,887	\$1,017,180	\$1,660,068
2050	\$14,590,978	\$1,045,212	\$15,636,189	\$20,251,204	\$4,180,846	\$24,432,050	\$666,094	\$1,053,137	\$1,719,231
2051	\$15,068,107	\$1,076,568	\$16,144,675	\$20,913,425	\$4,306,271	\$25,219,696	\$690,055	\$1,090,251	\$1,780,306
2052	\$15,560,794	\$1,108,865	\$16,669,659	\$21,597,237	\$4,435,460	\$26,032,697	\$714,792	\$1,128,560	\$1,843,352
2053	\$16,069,541	\$1,142,131	\$17,211,672	\$22,303,341	\$4,568,523	\$26,871,864	\$740,332	\$1,168,102	\$1,908,434
2054	\$16,594,869	\$1,176,395	\$17,771,263	\$23,032,457	\$4,705,579	\$27,738,036	\$766,700	\$1,208,916	\$1,975,616
2055	\$17,137,314	\$1,211,687	\$18,349,001	\$23,785,332	\$4,846,746	\$28,632,078	\$793,923	\$1,251,044	\$2,044,967
2056	\$17,693,168	\$1,248,037	\$18,941,205	\$24,556,815	\$4,992,149	\$29,548,964	\$821,828	\$1,294,248	\$2,116,076
2057	\$18,221,937	\$1,285,478	\$19,507,416	\$25,290,709	\$5,141,913	\$30,432,622	\$848,508	\$1,335,886	\$2,184,395
2058	\$18,766,570	\$1,324,043	\$20,090,613	\$26,046,619	\$5,296,171	\$31,342,790	\$875,989	\$1,378,774	\$2,254,763
2059	\$19,327,542	\$1,363,764	\$20,691,306	\$26,825,207	\$5,455,056	\$32,280,263	\$904,294	\$1,422,948	\$2,327,242
2060	\$19,905,343	\$1,404,677	\$21,310,020	\$27,627,152	\$5,618,707	\$33,245,860	\$933,448	\$1,468,447	\$2,401,895
2061	\$20,500,478	\$1,446,817	\$21,947,295	\$28,453,156	\$5,787,269	\$34,240,425	\$963,476	\$1,515,312	\$2,478,788
TOTAL	\$432,662,140	\$28,808,884	\$461,471,024	\$589,616,081	\$113,685,104	\$703,301,186	\$26,012,419	\$53,456,322	\$79,468,741

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Source: EPS.

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

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

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

Manteca
 Existing City

Fiscal Year Ending	Beginning Assessed Value	Gross Property Tax Revenue	Net City and County Property Tax Revenue						
			City	City EIFD Amount [1]	Net City	County	County EIFD Amount [1]	Net County	Total EIFD
Formula	a	b=a*1.0%	c=b*14.30%	d	e=c-d	f=b*19.84%	g	h=f-g	d+g
2021	\$1,080,794,449	\$10,807,944	\$1,545,190	\$0	\$1,545,190	\$2,144,610	\$0	\$2,144,610	\$0
2022	\$1,113,218,282	\$11,132,183	\$1,591,546	\$0	\$1,591,546	\$2,208,948	\$0	\$2,208,948	\$0
2023	\$1,323,183,556	\$13,231,836	\$1,891,729	\$19,577	\$1,872,151	\$2,625,580	\$249,255	\$2,376,326	\$268,832
2024	\$1,776,936,999	\$17,769,370	\$2,540,451	\$52,013	\$2,488,437	\$3,525,959	\$662,227	\$2,863,732	\$714,241
2025	\$2,137,101,205	\$21,371,012	\$3,055,370	\$77,759	\$2,977,611	\$4,240,629	\$990,022	\$3,250,607	\$1,067,781
2026	\$2,620,438,428	\$26,204,384	\$3,746,388	\$112,310	\$3,634,077	\$5,199,711	\$1,429,919	\$3,769,791	\$1,542,229
2027	\$2,992,342,428	\$29,923,424	\$4,278,091	\$138,895	\$4,139,196	\$5,937,676	\$1,768,398	\$4,169,278	\$1,907,294
2028	\$3,321,031,032	\$33,210,310	\$4,748,011	\$162,391	\$4,585,619	\$6,589,890	\$2,067,546	\$4,522,343	\$2,229,938
2029	\$3,647,708,289	\$36,477,083	\$5,215,055	\$185,744	\$5,029,311	\$7,238,112	\$2,364,863	\$4,873,249	\$2,550,607
2030	\$4,001,605,060	\$40,016,051	\$5,721,014	\$211,041	\$5,509,972	\$7,940,346	\$2,686,954	\$5,253,392	\$2,897,995
2031	\$4,368,883,384	\$43,688,834	\$6,246,104	\$616,970	\$5,629,134	\$8,669,133	\$856,308	\$7,812,824	\$1,473,278
2032	\$4,754,596,962	\$47,545,970	\$6,797,551	\$688,658	\$6,108,893	\$9,434,501	\$955,806	\$8,478,694	\$1,644,464
2033	\$5,154,602,486	\$51,546,025	\$7,369,431	\$763,002	\$6,606,429	\$10,228,228	\$1,058,991	\$9,169,237	\$1,821,993
2034	\$5,574,329,203	\$55,743,292	\$7,969,505	\$614,585	\$7,354,920	\$11,061,087	\$852,999	\$10,208,088	\$1,467,585
2035	\$6,013,844,087	\$60,138,441	\$8,597,871	\$674,280	\$7,923,591	\$11,933,212	\$935,851	\$10,997,361	\$1,610,132
2036	\$6,388,348,913	\$63,883,489	\$9,133,293	\$725,145	\$8,408,147	\$12,676,339	\$1,006,448	\$11,669,890	\$1,731,594
2037	\$6,730,558,822	\$67,305,588	\$9,622,543	\$771,624	\$8,850,919	\$13,355,382	\$1,070,958	\$12,284,425	\$1,842,582
2038	\$7,024,382,180	\$70,243,822	\$10,042,617	\$811,531	\$9,231,086	\$13,938,413	\$1,126,345	\$12,812,068	\$1,937,877
2039	\$7,324,491,381	\$73,244,914	\$10,471,677	\$852,292	\$9,619,385	\$14,533,917	\$1,182,918	\$13,350,999	\$2,035,210
2040	\$7,636,285,190	\$76,362,852	\$10,917,442	\$894,639	\$10,022,802	\$15,152,606	\$1,241,694	\$13,910,913	\$2,136,333
2041	\$7,949,357,918	\$79,493,579	\$11,365,036	\$937,161	\$10,427,875	\$15,773,834	\$1,300,710	\$14,473,123	\$2,237,871
2042	\$8,211,092,338	\$82,110,923	\$11,739,232	\$972,710	\$10,766,523	\$16,293,191	\$1,350,049	\$14,943,141	\$2,322,759
2043	\$8,481,376,401	\$84,813,764	\$12,125,652	\$1,009,419	\$11,116,232	\$16,829,513	\$1,401,000	\$15,428,513	\$2,410,419
2044	\$8,760,487,524	\$87,604,875	\$12,524,691	\$1,047,328	\$11,477,363	\$17,383,350	\$1,453,614	\$15,929,736	\$2,500,943
2045	\$9,048,712,076	\$90,487,121	\$12,936,760	\$514,646	\$12,422,114	\$17,955,271	\$714,291	\$17,240,981	\$1,228,937
2046	\$9,346,345,662	\$93,463,457	\$13,362,281	\$533,794	\$12,828,486	\$18,545,863	\$740,867	\$17,804,996	\$1,274,662
2047	\$9,653,693,423	\$96,536,934	\$13,801,690	\$553,568	\$13,248,122	\$19,155,730	\$768,311	\$18,387,419	\$1,321,879
2048	\$9,971,070,338	\$99,710,703	\$14,255,437	\$573,986	\$13,681,451	\$19,785,498	\$796,651	\$18,988,847	\$1,370,637
2049	\$10,298,801,545	\$102,988,015	\$14,723,988	\$595,071	\$14,128,916	\$20,435,812	\$825,915	\$19,609,897	\$1,420,986
2050	\$10,637,222,660	\$106,372,227	\$15,207,821	\$616,844	\$14,590,978	\$21,107,338	\$856,134	\$20,251,204	\$1,472,977
2051	\$10,986,680,120	\$109,866,801	\$15,707,434	\$639,326	\$15,068,107	\$21,800,763	\$887,338	\$20,913,425	\$1,526,664
2052	\$11,347,531,528	\$113,475,315	\$16,223,336	\$662,542	\$15,560,794	\$22,516,797	\$919,559	\$21,597,237	\$1,582,101
2053	\$11,720,146,009	\$117,201,460	\$16,756,055	\$686,514	\$16,069,541	\$23,256,172	\$952,831	\$22,303,341	\$1,639,345
2054	\$12,104,904,579	\$121,049,046	\$17,306,136	\$711,268	\$16,594,869	\$24,019,645	\$987,187	\$23,032,457	\$1,698,455
2055	\$12,502,200,533	\$125,022,005	\$17,874,142	\$736,828	\$17,137,314	\$24,807,995	\$1,022,663	\$23,785,332	\$1,759,491
2056	\$12,909,316,442	\$129,093,164	\$18,456,188	\$763,020	\$17,693,168	\$25,615,831	\$1,059,016	\$24,556,815	\$1,822,036
2057	\$13,296,595,936	\$132,965,959	\$19,009,873	\$787,936	\$18,221,937	\$26,384,306	\$1,093,597	\$25,290,709	\$1,881,533
2058	\$13,695,493,814	\$136,954,938	\$19,580,170	\$813,599	\$18,766,570	\$27,175,835	\$1,129,216	\$26,046,619	\$1,942,815
2059	\$14,106,358,628	\$141,063,586	\$20,167,575	\$840,033	\$19,327,542	\$27,991,110	\$1,165,903	\$26,825,207	\$2,005,936
2060	\$14,529,549,387	\$145,295,494	\$20,772,602	\$867,259	\$19,905,343	\$28,830,844	\$1,203,691	\$27,627,152	\$2,070,950
2061	\$14,965,435,868	\$149,654,359	\$21,395,780	\$895,302	\$20,500,478	\$29,695,769	\$1,242,613	\$28,453,156	\$2,137,915

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

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

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

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

Manteca
Annexation Area

Fiscal Year Ending	Beginning Assessed Value [1]	Gross Property Tax Revenue	Net City and County Property Tax Revenue						
			City	City EIFD Amount [2]	Net City	County	County EIFD Amount [2]	Net County	Total EIFD
<i>Formula</i>	<i>a</i>	<i>b=a*1.0%</i>	<i>c=b*6.63%</i>	<i>d</i>	<i>e=c-d</i>	<i>f=b*26.51%</i>	<i>g</i>	<i>h=f-g</i>	<i>d+g</i>
2021	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2023	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2024	\$45,348,171	\$453,482	\$30,058	\$1,503	\$28,555	\$120,230	\$55,145	\$65,085	\$56,648
2025	\$93,417,231	\$934,172	\$61,919	\$3,096	\$58,823	\$247,674	\$113,600	\$134,075	\$116,696
2026	\$144,329,622	\$1,443,296	\$95,664	\$4,783	\$90,881	\$382,657	\$175,511	\$207,145	\$180,295
2027	\$198,212,681	\$1,982,127	\$131,379	\$6,569	\$124,810	\$525,516	\$241,036	\$284,480	\$247,605
2028	\$255,198,827	\$2,551,988	\$169,150	\$8,458	\$160,693	\$676,601	\$310,334	\$366,268	\$318,791
2029	\$315,425,750	\$3,154,258	\$209,070	\$10,453	\$198,616	\$836,279	\$383,572	\$452,707	\$394,026
2030	\$379,036,610	\$3,790,366	\$251,232	\$12,562	\$238,671	\$1,004,929	\$460,926	\$544,003	\$473,488
2031	\$446,180,238	\$4,461,802	\$295,736	\$38,446	\$257,290	\$1,182,945	\$53,783	\$1,029,162	\$192,229
2032	\$517,011,351	\$5,170,114	\$342,684	\$44,549	\$298,135	\$1,370,737	\$178,196	\$1,192,541	\$222,745
2033	\$593,829,409	\$5,938,294	\$393,601	\$51,168	\$342,433	\$1,574,403	\$204,672	\$1,369,730	\$255,840
2034	\$695,113,398	\$6,951,134	\$460,734	\$43,770	\$416,964	\$1,842,934	\$175,079	\$1,667,855	\$218,848
2035	\$801,939,980	\$8,019,400	\$531,540	\$50,496	\$481,044	\$2,126,160	\$201,985	\$1,924,175	\$252,482
2036	\$914,550,555	\$9,145,506	\$606,180	\$57,587	\$548,593	\$2,424,721	\$230,349	\$2,194,373	\$287,936
2037	\$1,033,196,018	\$10,331,960	\$684,821	\$65,058	\$619,763	\$2,739,283	\$260,232	\$2,479,051	\$325,290
2038	\$1,158,137,113	\$11,581,371	\$767,634	\$72,925	\$694,709	\$3,070,535	\$291,701	\$2,778,835	\$364,626
2039	\$1,192,881,227	\$11,928,812	\$790,663	\$75,113	\$715,550	\$3,162,651	\$300,452	\$2,862,200	\$375,565
2040	\$1,228,667,663	\$12,286,677	\$814,383	\$77,366	\$737,016	\$3,257,531	\$309,465	\$2,948,066	\$386,832
2041	\$1,265,527,693	\$12,655,277	\$838,814	\$79,687	\$759,127	\$3,355,257	\$318,749	\$3,036,507	\$398,437
2042	\$1,303,493,524	\$13,034,935	\$863,979	\$82,078	\$781,901	\$3,455,915	\$328,312	\$3,127,603	\$410,390
2043	\$1,342,598,330	\$13,425,983	\$889,898	\$84,540	\$805,358	\$3,559,592	\$338,161	\$3,221,431	\$422,702
2044	\$1,382,876,280	\$13,828,763	\$916,595	\$87,077	\$829,518	\$3,666,380	\$348,306	\$3,318,074	\$435,383
2045	\$1,424,362,568	\$14,243,626	\$944,093	\$42,484	\$901,609	\$3,776,371	\$169,937	\$3,606,434	\$212,421
2046	\$1,467,093,445	\$14,670,934	\$972,416	\$43,759	\$928,657	\$3,889,662	\$175,035	\$3,714,628	\$218,794
2047	\$1,511,106,248	\$15,111,062	\$1,001,588	\$45,071	\$956,517	\$4,006,352	\$180,286	\$3,826,066	\$225,357
2048	\$1,556,439,436	\$15,564,394	\$1,031,636	\$46,424	\$985,212	\$4,126,543	\$185,694	\$3,940,848	\$232,118
2049	\$1,603,132,619	\$16,031,326	\$1,062,585	\$47,816	\$1,014,768	\$4,250,339	\$191,265	\$4,059,074	\$239,082
2050	\$1,651,226,598	\$16,512,266	\$1,094,462	\$49,251	\$1,045,212	\$4,377,849	\$197,003	\$4,180,846	\$246,254
2051	\$1,700,763,395	\$17,007,634	\$1,127,296	\$50,728	\$1,076,568	\$4,509,185	\$202,913	\$4,306,271	\$253,642
2052	\$1,751,786,297	\$17,517,863	\$1,161,115	\$52,250	\$1,108,865	\$4,644,460	\$209,001	\$4,435,460	\$261,251
2053	\$1,804,339,886	\$18,043,399	\$1,195,949	\$53,818	\$1,142,131	\$4,783,794	\$215,271	\$4,568,523	\$269,088
2054	\$1,858,470,083	\$18,584,701	\$1,231,827	\$55,432	\$1,176,395	\$4,927,308	\$221,729	\$4,705,579	\$277,161
2055	\$1,914,224,185	\$19,142,242	\$1,268,782	\$57,095	\$1,211,687	\$5,075,127	\$228,381	\$4,846,746	\$285,476
2056	\$1,971,650,911	\$19,716,509	\$1,306,845	\$58,808	\$1,248,037	\$5,227,381	\$235,232	\$4,992,149	\$294,040
2057	\$2,030,800,438	\$20,308,004	\$1,346,051	\$60,572	\$1,285,478	\$5,384,202	\$242,289	\$5,141,913	\$302,861
2058	\$2,091,724,451	\$20,917,245	\$1,386,432	\$62,389	\$1,324,043	\$5,545,728	\$249,558	\$5,296,171	\$311,947
2059	\$2,154,476,185	\$21,544,762	\$1,428,025	\$64,261	\$1,363,764	\$5,712,100	\$257,045	\$5,455,056	\$321,306
2060	\$2,219,110,470	\$22,191,105	\$1,470,866	\$66,189	\$1,404,677	\$5,883,463	\$264,756	\$5,618,707	\$330,945
2061	\$2,285,683,785	\$22,856,838	\$1,514,992	\$68,175	\$1,446,817	\$6,059,967	\$272,699	\$5,787,269	\$340,873

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

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

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

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

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

Stockton
Existing City and
Annexation Areas

Fiscal Year Ending	Net City Property Tax Revenue [1]			Net County Property Tax Revenue [1]			EIFD Revenue		
	Existing City Boundaries	Annexation Areas	Total	Existing City Boundaries	Annexation Areas	Total	City EIFD Revenue	County EIFD Revenue	Total
	<i>Table 12</i>	<i>Table 13</i>		<i>Table 12</i>	<i>Table 13</i>				
2021	\$2,398,072	\$0	\$2,398,072	\$2,950,394	\$0	\$2,950,394	\$0	\$0	\$0
2022	\$2,470,014	\$0	\$2,470,014	\$3,038,906	\$0	\$3,038,906	\$0	\$0	\$0
2023	\$2,685,463	\$2,374	\$2,687,837	\$3,183,848	\$5,192	\$3,189,040	\$2,200	\$127,206	\$129,406
2024	\$2,902,067	\$12,224	\$2,914,292	\$3,329,567	\$26,737	\$3,356,304	\$4,488	\$268,927	\$273,414
2025	\$3,053,016	\$22,664	\$3,075,680	\$3,431,116	\$49,570	\$3,480,687	\$6,118	\$374,315	\$380,432
2026	\$3,155,853	\$33,719	\$3,189,571	\$3,500,299	\$73,750	\$3,574,049	\$7,268	\$453,419	\$460,687
2027	\$3,321,397	\$45,416	\$3,366,814	\$3,611,667	\$99,335	\$3,711,003	\$9,059	\$569,458	\$578,517
2028	\$3,494,056	\$63,289	\$3,557,345	\$3,727,822	\$138,427	\$3,866,249	\$10,983	\$700,996	\$711,980
2029	\$3,611,235	\$82,193	\$3,693,429	\$3,806,654	\$179,774	\$3,986,428	\$12,358	\$802,822	\$815,180
2030	\$3,732,323	\$102,175	\$3,834,498	\$3,888,114	\$223,478	\$4,111,592	\$13,783	\$908,872	\$922,655
2031	\$3,689,274	\$108,338	\$3,797,612	\$4,538,985	\$433,353	\$4,972,338	\$198,377	\$288,904	\$487,280
2032	\$3,802,897	\$127,918	\$3,930,815	\$4,678,778	\$511,673	\$5,190,451	\$218,281	\$321,495	\$539,776
2033	\$3,953,472	\$148,576	\$4,102,048	\$4,864,034	\$594,303	\$5,458,337	\$243,867	\$361,524	\$605,391
2034	\$4,264,761	\$177,211	\$4,441,972	\$5,247,018	\$708,844	\$5,955,862	\$207,001	\$306,200	\$513,201
2035	\$4,517,103	\$201,089	\$4,718,192	\$5,557,479	\$804,358	\$6,361,837	\$235,997	\$348,816	\$584,813
2036	\$4,780,958	\$226,241	\$5,007,199	\$5,882,106	\$904,964	\$6,787,070	\$266,334	\$393,454	\$659,788
2037	\$5,056,790	\$252,721	\$5,309,511	\$6,221,467	\$1,010,883	\$7,232,351	\$298,069	\$440,196	\$738,265
2038	\$5,345,081	\$280,586	\$5,625,667	\$6,576,157	\$1,122,343	\$7,698,500	\$331,256	\$489,129	\$820,385
2039	\$5,622,127	\$309,895	\$5,932,022	\$6,917,012	\$1,239,580	\$8,156,593	\$363,415	\$537,216	\$900,631
2040	\$5,893,694	\$340,711	\$6,234,404	\$7,251,126	\$1,362,842	\$8,613,968	\$395,157	\$585,227	\$980,384
2041	\$6,176,706	\$380,484	\$6,557,190	\$7,599,321	\$1,521,936	\$9,121,257	\$429,041	\$638,479	\$1,067,519
2042	\$6,471,605	\$422,337	\$6,893,942	\$7,962,142	\$1,689,349	\$9,651,491	\$464,390	\$694,139	\$1,158,529
2043	\$6,778,851	\$466,359	\$7,245,210	\$8,340,152	\$1,865,437	\$10,205,589	\$501,264	\$752,304	\$1,253,567
2044	\$7,098,918	\$513,763	\$7,612,681	\$8,733,937	\$2,055,052	\$10,788,989	\$539,838	\$813,545	\$1,353,383
2045	\$7,592,240	\$584,736	\$8,176,976	\$9,340,880	\$2,338,945	\$11,679,825	\$268,914	\$407,164	\$676,078
2046	\$7,837,557	\$629,392	\$8,466,949	\$9,642,699	\$2,517,569	\$12,160,267	\$282,578	\$429,802	\$712,380
2047	\$8,090,860	\$676,201	\$8,767,061	\$9,954,342	\$2,704,805	\$12,659,147	\$296,719	\$453,310	\$750,029
2048	\$8,352,407	\$720,470	\$9,072,877	\$10,276,129	\$2,881,879	\$13,158,008	\$311,130	\$476,816	\$787,946
2049	\$8,622,466	\$761,836	\$9,384,302	\$10,608,387	\$3,047,343	\$13,655,731	\$325,804	\$500,269	\$826,073
2050	\$8,901,311	\$805,035	\$9,706,346	\$10,951,456	\$3,220,142	\$14,171,598	\$340,979	\$524,577	\$865,556
2051	\$9,189,226	\$850,141	\$10,039,368	\$11,305,684	\$3,400,566	\$14,706,250	\$356,671	\$549,770	\$906,441
2052	\$9,490,146	\$897,229	\$10,387,376	\$11,675,912	\$3,588,917	\$15,264,829	\$373,069	\$576,091	\$949,160
2053	\$9,771,516	\$946,377	\$10,717,893	\$12,022,086	\$3,785,509	\$15,807,595	\$388,644	\$601,666	\$990,310
2054	\$10,061,327	\$997,667	\$11,058,994	\$12,378,646	\$3,990,666	\$16,369,313	\$404,716	\$628,134	\$1,032,851
2055	\$10,359,832	\$1,051,181	\$11,411,014	\$12,745,903	\$4,204,726	\$16,950,629	\$421,304	\$655,526	\$1,076,830
2056	\$10,667,293	\$1,107,009	\$11,774,302	\$13,124,178	\$4,428,038	\$17,552,216	\$438,422	\$683,873	\$1,122,295
2057	\$10,983,977	\$1,167,793	\$12,151,770	\$13,513,801	\$4,671,173	\$18,184,973	\$456,208	\$713,689	\$1,169,897
2058	\$11,310,162	\$1,215,713	\$12,525,875	\$13,915,112	\$4,862,852	\$18,777,964	\$473,836	\$741,631	\$1,215,467
2059	\$11,646,132	\$1,265,457	\$12,911,589	\$14,328,463	\$5,061,827	\$19,390,290	\$492,011	\$770,484	\$1,262,495
2060	\$11,992,182	\$1,317,091	\$13,309,273	\$14,754,214	\$5,268,365	\$20,022,580	\$510,750	\$800,278	\$1,311,028
2061	\$12,348,613	\$1,370,685	\$13,719,298	\$15,192,738	\$5,482,739	\$20,675,478	\$530,071	\$831,043	\$1,361,114
TOTAL	\$271,492,983	\$20,684,298	\$292,177,281	\$330,568,736	\$82,077,239	\$412,645,975	\$11,430,371	\$21,520,764	\$32,951,135

proj stock

Source: EPS.

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

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

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

Stockton
Existing City

Fiscal Year Ending	Beginning Assessed Value	Gross Property Tax Revenue	Net City and County Property Tax Revenue						
			City	City EIFD Amount [1]	Net City	County	County EIFD Amount [1]	Net County	Total EIFD
<i>Formula</i>	<i>a</i>	<i>b=a*1.0%</i>	<i>c=b*16.71%</i>	<i>d</i>	<i>e=c-d</i>	<i>f=b*20.56%</i>	<i>g</i>	<i>h=f-g</i>	<i>d+g</i>
2021	\$1,435,013,097	\$14,350,131	\$2,398,072	\$0	\$2,398,072	\$2,950,394	\$0	\$2,950,394	\$0
2022	\$1,478,063,490	\$14,780,635	\$2,470,014	\$0	\$2,470,014	\$3,038,906	\$0	\$3,038,906	\$0
2023	\$1,608,291,217	\$16,082,912	\$2,687,639	\$2,176	\$2,685,463	\$3,306,655	\$122,807	\$3,183,848	\$124,983
2024	\$1,739,217,044	\$17,392,170	\$2,906,432	\$4,364	\$2,902,067	\$3,575,839	\$246,273	\$3,329,567	\$250,637
2025	\$1,830,457,715	\$18,304,577	\$3,058,905	\$5,889	\$3,053,016	\$3,763,431	\$332,314	\$3,431,116	\$338,203
2026	\$1,892,616,910	\$18,926,169	\$3,162,780	\$6,928	\$3,155,853	\$3,891,230	\$390,932	\$3,500,299	\$397,859
2027	\$1,992,679,813	\$19,926,798	\$3,329,997	\$8,600	\$3,321,397	\$4,096,960	\$485,293	\$3,611,667	\$493,893
2028	\$2,097,043,135	\$20,970,431	\$3,504,400	\$10,344	\$3,494,056	\$4,311,532	\$583,709	\$3,727,822	\$594,053
2029	\$2,167,871,742	\$21,678,717	\$3,622,763	\$11,527	\$3,611,235	\$4,457,156	\$650,502	\$3,806,654	\$662,029
2030	\$2,241,062,727	\$22,410,627	\$3,745,073	\$12,751	\$3,732,323	\$4,607,637	\$719,522	\$3,888,114	\$732,273
2031	\$2,316,694,086	\$23,166,941	\$3,871,462	\$182,188	\$3,689,274	\$4,763,135	\$224,150	\$4,538,985	\$406,338
2032	\$2,394,846,370	\$23,948,464	\$4,002,064	\$199,166	\$3,802,897	\$4,923,817	\$245,038	\$4,678,778	\$444,205
2033	\$2,498,414,941	\$24,984,149	\$4,175,139	\$221,666	\$3,953,472	\$5,136,754	\$272,720	\$4,864,034	\$494,386
2034	\$2,664,783,613	\$26,647,836	\$4,453,160	\$188,399	\$4,264,761	\$5,478,809	\$231,791	\$5,247,018	\$420,190
2035	\$2,831,636,745	\$28,316,367	\$4,731,990	\$214,888	\$4,517,103	\$5,821,860	\$264,381	\$5,557,479	\$479,268
2036	\$3,006,102,761	\$30,061,028	\$5,023,543	\$242,585	\$4,780,958	\$6,180,563	\$298,457	\$5,882,106	\$541,043
2037	\$3,188,488,264	\$31,884,883	\$5,328,330	\$271,540	\$5,056,790	\$6,555,549	\$334,081	\$6,221,467	\$605,621
2038	\$3,379,111,404	\$33,791,114	\$5,646,884	\$301,803	\$5,345,081	\$6,947,471	\$371,314	\$6,576,157	\$673,116
2039	\$3,562,299,423	\$35,622,994	\$5,953,012	\$330,885	\$5,622,127	\$7,324,106	\$407,094	\$6,917,012	\$737,979
2040	\$3,741,864,383	\$37,418,644	\$6,253,086	\$359,392	\$5,893,694	\$7,693,293	\$442,167	\$7,251,126	\$801,559
2041	\$3,928,997,171	\$39,289,972	\$6,565,806	\$389,100	\$6,176,706	\$8,078,039	\$478,718	\$7,599,321	\$867,818
2042	\$4,123,990,249	\$41,239,902	\$6,891,662	\$420,057	\$6,471,605	\$8,478,945	\$516,804	\$7,962,142	\$936,860
2043	\$4,327,146,813	\$43,271,468	\$7,231,160	\$452,309	\$6,778,851	\$8,896,636	\$556,484	\$8,340,152	\$1,008,793
2044	\$4,538,781,180	\$45,387,812	\$7,584,825	\$485,907	\$7,098,918	\$9,331,758	\$597,821	\$8,733,937	\$1,083,728
2045	\$4,687,649,579	\$46,876,496	\$7,833,601	\$241,361	\$7,592,240	\$9,637,832	\$296,952	\$9,340,880	\$538,313
2046	\$4,841,365,178	\$48,413,652	\$8,090,478	\$252,921	\$7,837,557	\$9,953,872	\$311,173	\$9,642,699	\$564,094
2047	\$5,000,084,829	\$50,000,848	\$8,355,717	\$264,857	\$8,090,860	\$10,280,201	\$325,858	\$9,954,342	\$590,715
2048	\$5,163,970,430	\$51,639,704	\$8,629,588	\$277,181	\$8,352,407	\$10,617,150	\$341,021	\$10,276,129	\$618,202
2049	\$5,333,189,091	\$53,331,891	\$8,912,372	\$289,906	\$8,622,466	\$10,965,065	\$356,677	\$10,608,387	\$646,583
2050	\$5,507,913,298	\$55,079,133	\$9,204,356	\$303,045	\$8,901,311	\$11,324,298	\$372,843	\$10,951,456	\$675,888
2051	\$5,688,321,088	\$56,883,211	\$9,505,838	\$316,612	\$9,189,226	\$11,695,218	\$389,534	\$11,305,684	\$706,146
2052	\$5,876,877,546	\$58,768,775	\$9,820,938	\$330,792	\$9,490,146	\$12,082,891	\$406,979	\$11,675,912	\$737,771
2053	\$6,053,183,872	\$60,531,839	\$10,115,566	\$344,050	\$9,771,516	\$12,445,378	\$423,291	\$12,022,086	\$767,341
2054	\$6,234,779,388	\$62,347,794	\$10,419,033	\$357,706	\$10,061,327	\$12,818,739	\$440,092	\$12,378,646	\$797,798
2055	\$6,421,822,770	\$64,218,228	\$10,731,604	\$371,772	\$10,359,832	\$13,203,301	\$457,398	\$12,745,903	\$829,169
2056	\$6,614,477,453	\$66,144,775	\$11,053,552	\$386,259	\$10,667,293	\$13,599,400	\$475,222	\$13,124,178	\$861,481
2057	\$6,812,911,777	\$68,129,118	\$11,385,159	\$401,182	\$10,983,977	\$14,007,382	\$493,581	\$13,513,801	\$894,763
2058	\$7,017,299,130	\$70,172,991	\$11,726,713	\$416,551	\$11,310,162	\$14,427,604	\$512,491	\$13,915,112	\$929,043
2059	\$7,227,818,104	\$72,278,181	\$12,078,515	\$432,383	\$11,646,132	\$14,860,432	\$531,969	\$14,328,463	\$964,351
2060	\$7,444,652,647	\$74,446,526	\$12,440,870	\$448,689	\$11,992,182	\$15,306,245	\$552,030	\$14,754,214	\$1,000,719
2061	\$7,667,992,226	\$76,679,922	\$12,814,096	\$465,484	\$12,348,613	\$15,765,432	\$572,694	\$15,192,738	\$1,038,177

pt stock ex

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

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

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

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

**Stockton
Annexation Area**

Fiscal Year Ending	Beginning Assessed Value [1]	Gross Property Tax Revenue	Net City and County Property Tax Revenue						
			City	City EIFD Amount [2]	Net City	County	County EIFD Amount [2]	Net County	Total EIFD
<i>Formula</i>	<i>a</i>	<i>b=a*1.0%</i>	<i>c=b*7.23%</i>	<i>d</i>	<i>e=c-d</i>	<i>f=b*28.93%</i>	<i>g</i>	<i>h=f-g</i>	<i>e+h</i>
2021	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2023	\$3,315,313	\$33,153	\$2,398	\$24	\$2,374	\$9,590	\$4,399	\$5,192	\$7,565
2024	\$17,073,859	\$170,739	\$12,348	\$123	\$12,224	\$49,391	\$22,654	\$26,737	\$38,961
2025	\$31,654,935	\$316,549	\$22,893	\$229	\$22,664	\$91,571	\$42,000	\$49,570	\$72,234
2026	\$47,095,509	\$470,955	\$34,059	\$341	\$33,719	\$136,237	\$62,487	\$73,750	\$107,469
2027	\$63,434,028	\$634,340	\$45,875	\$459	\$45,416	\$183,501	\$84,166	\$99,335	\$144,752
2028	\$88,397,184	\$883,972	\$63,928	\$639	\$63,289	\$255,714	\$117,287	\$138,427	\$201,716
2029	\$114,801,039	\$1,148,010	\$83,024	\$830	\$82,193	\$332,095	\$152,320	\$179,774	\$261,968
2030	\$142,709,567	\$1,427,096	\$103,207	\$1,032	\$102,175	\$412,828	\$189,350	\$223,478	\$325,653
2031	\$172,189,286	\$1,721,893	\$124,527	\$1,188	\$108,338	\$498,106	\$64,754	\$433,353	\$541,691
2032	\$203,309,350	\$2,033,093	\$147,033	\$1,114	\$127,918	\$588,130	\$76,457	\$511,673	\$639,591
2033	\$236,141,647	\$2,361,416	\$170,777	\$2,201	\$148,576	\$683,107	\$88,804	\$594,303	\$742,879
2034	\$270,760,903	\$2,707,609	\$195,813	\$1,602	\$177,211	\$783,253	\$74,409	\$708,844	\$886,055
2035	\$307,244,788	\$3,072,448	\$222,198	\$2,109	\$201,089	\$888,793	\$84,435	\$804,358	\$1,005,447
2036	\$345,674,021	\$3,456,740	\$249,990	\$23,749	\$226,241	\$999,960	\$94,996	\$904,964	\$1,131,205
2037	\$386,132,487	\$3,861,325	\$279,249	\$26,529	\$252,721	\$1,116,998	\$106,115	\$1,010,883	\$1,263,604
2038	\$428,707,355	\$4,287,074	\$310,039	\$29,454	\$280,586	\$1,240,158	\$117,815	\$1,122,343	\$1,402,929
2039	\$473,489,195	\$4,734,892	\$342,426	\$32,530	\$309,895	\$1,369,702	\$130,122	\$1,239,580	\$1,549,475
2040	\$520,572,110	\$5,205,721	\$376,476	\$35,765	\$340,711	\$1,505,903	\$143,061	\$1,362,842	\$1,703,553
2041	\$581,342,054	\$5,813,421	\$420,424	\$39,940	\$380,484	\$1,681,697	\$159,761	\$1,521,936	\$1,902,420
2042	\$645,289,680	\$6,452,897	\$466,671	\$44,334	\$422,337	\$1,866,684	\$177,335	\$1,689,349	\$2,111,686
2043	\$712,550,955	\$7,125,510	\$515,314	\$48,955	\$466,359	\$2,061,256	\$195,819	\$1,865,437	\$2,331,796
2044	\$784,979,233	\$7,849,792	\$567,694	\$53,931	\$513,763	\$2,270,776	\$215,724	\$2,055,052	\$2,568,815
2045	\$846,643,499	\$8,466,435	\$612,289	\$27,553	\$584,736	\$2,449,157	\$110,212	\$2,338,945	\$2,923,681
2046	\$911,301,141	\$9,113,011	\$659,049	\$29,657	\$629,392	\$2,636,198	\$118,629	\$2,517,569	\$3,146,961
2047	\$979,076,261	\$9,790,763	\$708,064	\$31,863	\$676,201	\$2,832,256	\$127,452	\$2,704,805	\$3,381,006
2048	\$1,043,172,849	\$10,431,728	\$754,418	\$33,949	\$720,470	\$3,017,674	\$135,795	\$2,881,879	\$3,602,348
2049	\$1,103,067,131	\$11,030,671	\$797,734	\$35,898	\$761,836	\$3,190,935	\$143,592	\$3,047,343	\$3,809,179
2050	\$1,165,616,213	\$11,656,162	\$842,969	\$37,934	\$805,035	\$3,371,876	\$151,734	\$3,220,142	\$4,025,177
2051	\$1,230,925,481	\$12,309,255	\$890,200	\$40,059	\$850,141	\$3,560,802	\$160,236	\$3,400,566	\$4,250,707
2052	\$1,299,104,249	\$12,991,042	\$939,507	\$42,278	\$897,229	\$3,758,028	\$169,111	\$3,588,917	\$4,486,146
2053	\$1,370,265,911	\$13,702,659	\$990,971	\$44,594	\$946,377	\$3,963,884	\$178,375	\$3,785,509	\$4,731,886
2054	\$1,444,528,079	\$14,445,281	\$1,044,677	\$47,010	\$997,667	\$4,178,708	\$188,042	\$3,990,666	\$4,988,333
2055	\$1,522,012,738	\$15,220,127	\$1,100,714	\$49,532	\$1,051,181	\$4,402,854	\$198,128	\$4,204,726	\$5,255,907
2056	\$1,602,846,401	\$16,028,464	\$1,159,172	\$52,163	\$1,107,009	\$4,636,689	\$208,651	\$4,428,038	\$5,535,047
2057	\$1,690,855,577	\$16,908,556	\$1,222,820	\$55,027	\$1,167,793	\$4,891,280	\$220,108	\$4,671,173	\$5,838,966
2058	\$1,760,238,911	\$17,602,389	\$1,272,998	\$57,285	\$1,215,713	\$5,091,991	\$229,140	\$4,862,852	\$6,078,565
2059	\$1,832,263,475	\$18,322,635	\$1,325,086	\$59,629	\$1,265,457	\$5,300,343	\$238,515	\$5,061,827	\$6,327,284
2060	\$1,907,025,298	\$19,070,253	\$1,379,153	\$62,062	\$1,317,091	\$5,516,613	\$248,248	\$5,268,365	\$6,585,456
2061	\$1,984,623,793	\$19,846,238	\$1,435,272	\$64,587	\$1,370,685	\$5,741,088	\$258,349	\$5,482,739	\$6,853,424

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

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



APPENDICES:

- Appendix A: City of Lathrop EIFD
Revenue-Estimating Tables
- Appendix B: City of Manteca EIFD
Revenue-Estimating Tables
- Appendix C: City of Stockton EIFD
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APPENDIX A:

City of Lathrop EIFD Revenue-Estimating Tables

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

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Table A-1

Mossdale Tract Infrastructure Finance Plan
EIFD Revenue Analysis

Projected Tax Increment to EIFD - Lathrop (Real \$)

Lathrop
Existing City and Annexation Areas

Fiscal Year Ending	Beginning Assessed Value [1]	Existing AV Growth	New AV Added to Roll [2]	Ending AV	Cumulative Growth in AV starting in 2022	Gross Tax Increment	Net Tax Increment				
							City [1]	City EIFD [3]	County [1]	County EIFD [3]	Total EIFD
Formula	a	b=a*3.0%	c	d=a+b+c	e	f=e*1.0%	[4]	h=g*[3]	[4]	j=i*[3]	h+j
2020	\$3,189,931,293	\$95,697,939	\$0	\$3,285,629,232	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2021	\$3,285,629,232	\$98,568,877	\$0	\$3,384,198,109	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2022	\$3,384,198,109	\$101,525,943	\$419,807,951	\$3,905,532,003	\$521,333,894	\$5,213,339	\$585,432	\$58,543	\$977,880	\$448,520	\$507,063
2023	\$3,905,532,003	\$117,165,960	\$342,945,282	\$4,365,643,245	\$981,445,136	\$9,814,451	\$1,102,114	\$110,211	\$1,840,923	\$844,367	\$954,579
2024	\$4,365,643,245	\$130,969,297	\$245,184,795	\$4,741,797,337	\$1,357,599,228	\$13,575,992	\$1,524,516	\$152,452	\$2,546,485	\$1,167,984	\$1,320,436
2025	\$4,741,797,337	\$142,253,920	\$272,669,104	\$5,156,720,361	\$1,772,522,252	\$17,725,223	\$1,987,040	\$198,704	\$3,331,924	\$1,528,238	\$1,726,942
2026	\$5,156,720,361	\$154,701,611	\$275,222,206	\$5,586,644,177	\$2,202,446,068	\$22,024,461	\$2,466,203	\$246,620	\$4,145,930	\$1,901,595	\$2,148,215
2027	\$5,586,644,177	\$167,599,325	\$297,434,251	\$6,051,677,753	\$2,667,479,644	\$26,674,796	\$2,984,580	\$298,458	\$5,026,241	\$2,305,363	\$2,603,821
2028	\$6,051,677,753	\$181,550,333	\$263,852,471	\$6,497,080,556	\$3,112,882,447	\$31,128,824	\$3,480,688	\$348,069	\$5,870,199	\$2,692,457	\$3,040,526
2029	\$6,497,080,556	\$194,912,417	\$242,320,584	\$6,934,313,557	\$3,550,115,448	\$35,501,154	\$3,967,388	\$396,739	\$6,699,322	\$3,072,747	\$3,469,486
2030	\$6,934,313,557	\$208,029,407	\$296,951,158	\$7,439,294,122	\$4,055,096,013	\$40,550,960	\$4,529,921	\$588,890	\$7,656,033	\$995,284	\$1,584,174
2031	\$7,439,294,122	\$223,178,824	\$126,845,932	\$7,789,318,877	\$4,405,120,769	\$44,051,208	\$4,918,192	\$639,365	\$8,322,623	\$1,081,941	\$1,721,306
2032	\$7,789,318,877	\$233,679,566	\$130,651,310	\$8,153,649,753	\$4,769,451,645	\$47,694,516	\$5,322,262	\$691,894	\$9,016,605	\$1,172,159	\$1,864,053
2033	\$8,153,649,753	\$244,609,493	\$126,053,354	\$8,524,312,599	\$5,140,114,491	\$51,401,145	\$5,733,165	\$544,651	\$9,723,046	\$923,689	\$1,468,340
2034	\$8,524,312,599	\$255,729,378	\$126,658,516	\$8,906,700,493	\$5,522,502,384	\$55,225,024	\$6,156,945	\$584,910	\$10,452,087	\$992,948	\$1,577,858
2035	\$8,906,700,493	\$267,201,015	\$106,678,625	\$9,280,580,133	\$5,896,382,024	\$58,963,820	\$6,575,457	\$624,668	\$11,156,184	\$1,059,838	\$1,684,506
2036	\$9,280,580,133	\$278,417,404	\$109,878,984	\$9,668,876,521	\$6,284,678,412	\$62,846,784	\$7,010,117	\$665,961	\$11,887,408	\$1,129,304	\$1,795,265
2037	\$9,668,876,521	\$290,066,296	\$55,738,567	\$10,014,681,384	\$6,630,483,275	\$66,304,833	\$7,397,021	\$702,717	\$12,539,015	\$1,191,206	\$1,893,923
2038	\$10,014,681,384	\$300,440,442	\$57,410,725	\$10,372,532,550	\$6,988,334,441	\$69,883,344	\$7,797,410	\$740,754	\$13,213,307	\$1,255,264	\$1,996,018
2039	\$10,372,532,550	\$311,175,976	\$59,133,046	\$10,742,841,573	\$7,358,643,464	\$73,586,435	\$8,211,744	\$780,116	\$13,911,059	\$1,321,551	\$2,101,666
2040	\$10,742,841,573	\$322,285,247	\$160,247,219	\$11,225,374,039	\$7,841,175,930	\$78,411,759	\$8,752,055	\$831,445	\$14,819,405	\$1,407,844	\$2,239,289
2041	\$11,225,374,039	\$336,761,221	\$169,759,786	\$11,731,895,046	\$8,347,696,937	\$83,476,969	\$9,319,257	\$885,329	\$15,772,845	\$1,498,420	\$2,383,750
2042	\$11,731,895,046	\$351,956,851	\$174,852,579	\$12,258,704,477	\$8,874,506,368	\$88,745,064	\$9,909,194	\$941,373	\$16,764,441	\$1,592,622	\$2,533,995
2043	\$12,258,704,477	\$367,761,134	\$180,098,157	\$12,806,563,768	\$9,422,365,660	\$94,223,657	\$10,522,719	\$999,658	\$17,795,624	\$1,690,584	\$2,690,243
2044	\$12,806,563,768	\$384,196,913	\$185,501,102	\$13,376,261,783	\$9,992,063,674	\$99,920,637	\$11,160,718	\$502,232	\$18,867,877	\$849,054	\$1,351,287
2045	\$13,376,261,783	\$401,287,853	\$191,066,135	\$13,968,615,771	\$10,584,417,662	\$105,844,177	\$11,824,106	\$532,085	\$19,982,736	\$899,223	\$1,431,308
2046	\$13,968,615,771	\$419,058,473	\$196,798,119	\$14,584,472,363	\$11,200,274,254	\$112,002,743	\$12,513,832	\$563,122	\$21,141,793	\$951,381	\$1,514,503
2047	\$14,584,472,363	\$437,534,171	\$202,702,062	\$15,224,708,596	\$11,840,510,487	\$118,405,105	\$13,230,880	\$595,390	\$22,346,695	\$1,005,601	\$1,600,991
2048	\$15,224,708,596	\$456,741,258	\$208,783,124	\$15,890,232,978	\$12,506,034,869	\$125,060,349	\$13,976,268	\$628,932	\$23,599,151	\$1,061,962	\$1,690,894
2049	\$15,890,232,978	\$476,706,989	\$215,046,618	\$16,581,986,585	\$13,197,788,476	\$131,977,885	\$14,751,051	\$663,797	\$24,900,929	\$1,120,542	\$1,784,339
2050	\$16,581,986,585	\$497,459,598	\$221,498,016	\$17,300,944,199	\$13,916,746,090	\$139,167,461	\$15,556,322	\$700,034	\$26,253,861	\$1,181,424	\$1,881,458
2051	\$17,300,944,199	\$519,028,326	\$221,819,629	\$18,041,792,154	\$14,657,594,045	\$146,575,940	\$16,386,113	\$737,375	\$27,647,985	\$1,244,159	\$1,981,534
2052	\$18,041,792,154	\$541,253,765	\$228,474,217	\$18,811,520,136	\$15,427,322,027	\$154,273,220	\$17,248,270	\$776,172	\$29,096,414	\$1,309,339	\$2,085,511
2053	\$18,811,520,136	\$564,345,604	\$235,328,444	\$19,611,194,184	\$16,226,996,075	\$162,269,961	\$18,143,989	\$816,479	\$30,601,154	\$1,377,052	\$2,193,531
2054	\$19,611,194,184	\$588,335,826	\$242,388,297	\$20,441,918,307	\$17,057,720,198	\$170,577,202	\$19,074,507	\$858,353	\$32,164,277	\$1,447,392	\$2,305,745
2055	\$20,441,918,307	\$613,257,549	\$249,659,946	\$21,304,835,802	\$17,920,637,693	\$179,206,377	\$20,041,106	\$901,850	\$33,787,934	\$1,520,457	\$2,422,307
2056	\$21,304,835,802	\$639,145,074	\$257,149,745	\$22,201,130,621	\$18,816,932,512	\$188,169,325	\$21,045,114	\$947,030	\$35,474,350	\$1,596,346	\$2,543,376
2057	\$22,201,130,621	\$666,033,919	\$264,864,237	\$23,132,028,777	\$19,747,830,668	\$197,478,307	\$22,087,906	\$993,956	\$37,225,828	\$1,675,162	\$2,669,118
2058	\$23,132,028,777	\$693,960,863	\$272,810,164	\$24,098,799,804	\$20,714,601,695	\$207,146,017	\$23,170,904	\$1,042,691	\$39,044,755	\$1,757,014	\$2,799,705
2059	\$24,098,799,804	\$722,963,994	\$280,994,469	\$25,102,758,267	\$21,718,560,158	\$217,185,602	\$24,295,582	\$1,093,301	\$40,933,601	\$1,842,012	\$2,935,313
2060	\$25,102,758,267	\$753,082,748	\$0	\$25,855,841,015	\$22,471,642,906	\$224,716,429	\$25,138,458	\$1,131,231	\$42,352,044	\$1,905,842	\$3,037,073
2061	\$25,855,841,015	\$775,675,230	\$0	\$26,631,516,246	\$23,247,318,137	\$232,473,181	\$26,006,620	\$1,170,298	\$43,813,040	\$1,971,587	\$3,141,885

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

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

[2] See Table A-4 for new AV added to roll from 2021-22 on. It is assumed that new AV is added to roll in year after development occurs.
In 2020-21 prior to the start of the EIFD, it is assumed that the growth in new assessed value will be 3% of the existing assessed value.

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

[4] The City and County tax allocation rates vary between TRAs within the existing City boundaries and the annexation area. See Table A-2 and Table A-3 for more details.

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

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Table A-2

Mossdale Tract Infrastructure Finance Plan

EIFD Revenue Analysis

Projected Tax Increment to EIFD - Lathrop Existing City Boundaries (Real \$)

Lathrop
Existing City

Fiscal Year Ending	Beginning Assessed Value [1]	Existing AV Growth	New AV Added to Roll [2]	Ending AV	Cumulative Growth in AV starting in 2022	Gross Tax Increment	Net Tax Increment						
							City [1]	City EIFD Allocation [3]	City EIFD	County [1]	County EIFD Allocation [3]	County EIFD	Total EIFD
Formula	a	b=a*3.0%	c	d=a+b+c	e	f=e*1.0%	g=f*11.23%	h	i=g*h	j=f*18.76%	k	l=j*k	m=i+l
2020	\$3,189,931,293	\$95,697,939	\$0	\$3,285,629,232	\$0	\$0	\$0	0%	\$0	\$0	0%	\$0	\$0
2021	\$3,285,629,232	\$98,568,877	\$0	\$3,384,198,109	\$0	\$0	\$0	10%	\$0	\$0	46%	\$0	\$0
2022	\$3,384,198,109	\$101,525,943	\$419,807,951	\$3,905,532,003	\$521,333,894	\$5,213,339	\$585,432	10%	\$58,543	\$977,880	46%	\$448,520	\$507,063
2023	\$3,905,532,003	\$117,165,960	\$342,945,282	\$4,365,643,245	\$981,445,136	\$9,814,451	\$1,102,114	10%	\$110,211	\$1,840,923	46%	\$844,367	\$954,579
2024	\$4,365,643,245	\$130,969,297	\$245,184,795	\$4,741,797,337	\$1,357,599,228	\$13,575,992	\$1,524,516	10%	\$152,452	\$2,546,485	46%	\$1,167,984	\$1,320,436
2025	\$4,741,797,337	\$142,253,920	\$264,712,716	\$5,148,763,973	\$1,764,565,864	\$17,645,659	\$1,981,519	10%	\$198,152	\$3,309,843	46%	\$1,518,110	\$1,716,262
2026	\$5,148,763,973	\$154,462,919	\$267,027,126	\$5,570,254,018	\$2,186,055,910	\$21,860,559	\$2,454,832	10%	\$245,483	\$4,100,443	46%	\$1,880,731	\$2,126,214
2027	\$5,570,254,018	\$167,107,621	\$288,993,319	\$6,026,354,958	\$2,642,156,849	\$26,421,568	\$2,967,010	10%	\$296,701	\$4,955,964	46%	\$2,273,129	\$2,569,830
2028	\$6,026,354,958	\$180,790,649	\$255,158,311	\$6,462,303,917	\$3,078,105,808	\$30,781,058	\$3,456,559	10%	\$345,656	\$5,773,685	46%	\$2,648,189	\$2,993,845
2029	\$6,462,303,917	\$193,869,118	\$233,365,599	\$6,889,538,634	\$3,505,340,525	\$35,053,405	\$3,936,323	10%	\$393,632	\$6,575,060	46%	\$3,015,752	\$3,409,385
2030	\$6,889,538,634	\$206,686,159	\$287,727,524	\$7,383,952,317	\$3,999,754,208	\$39,997,542	\$4,491,524	13%	\$583,898	\$7,502,445	13%	\$975,318	\$1,559,216
2031	\$7,383,952,317	\$221,518,570	\$117,345,589	\$7,722,816,475	\$4,338,618,367	\$43,386,184	\$4,872,052	13%	\$633,367	\$8,138,061	13%	\$1,057,948	\$1,691,315
2032	\$7,722,816,475	\$231,684,494	\$120,865,956	\$8,075,366,926	\$4,691,168,817	\$46,911,688	\$5,267,949	13%	\$684,833	\$8,799,349	13%	\$1,143,915	\$1,828,749
2033	\$8,075,366,926	\$242,261,008	\$115,974,440	\$8,433,602,373	\$5,049,404,265	\$50,494,043	\$5,670,229	10%	\$538,672	\$9,471,301	10%	\$899,774	\$1,438,445
2034	\$8,433,602,373	\$253,008,071	\$116,277,234	\$8,802,887,679	\$5,418,689,570	\$54,186,896	\$6,084,918	10%	\$578,067	\$10,163,979	10%	\$965,578	\$1,543,645
2035	\$8,802,887,679	\$264,086,630	\$106,678,625	\$9,173,652,934	\$5,789,454,826	\$57,894,548	\$6,501,269	10%	\$617,621	\$10,859,434	10%	\$1,031,646	\$1,649,267
2036	\$9,173,652,934	\$275,209,588	\$109,878,984	\$9,558,741,506	\$6,174,543,397	\$61,745,434	\$6,933,704	10%	\$658,702	\$11,581,754	10%	\$1,100,267	\$1,758,969
2037	\$9,558,741,506	\$286,762,245	\$55,738,567	\$9,901,242,319	\$6,517,044,210	\$65,170,442	\$7,318,315	10%	\$695,240	\$12,224,192	10%	\$1,161,298	\$1,856,538
2038	\$9,901,242,319	\$297,037,270	\$57,410,725	\$10,255,690,313	\$6,871,492,204	\$68,714,922	\$7,716,343	10%	\$733,053	\$12,889,040	10%	\$1,224,459	\$1,957,511
2039	\$10,255,690,313	\$307,670,709	\$59,133,046	\$10,622,494,068	\$7,238,295,960	\$72,382,960	\$8,128,245	10%	\$772,183	\$13,577,063	10%	\$1,289,821	\$2,062,004
2040	\$10,622,494,068	\$318,674,822	\$160,247,219	\$11,101,416,110	\$7,717,218,001	\$77,172,180	\$8,666,051	10%	\$823,275	\$14,475,390	10%	\$1,375,162	\$2,198,437
2041	\$11,101,416,110	\$333,042,483	\$169,759,786	\$11,604,218,379	\$8,220,020,270	\$82,200,203	\$9,230,673	10%	\$876,914	\$15,418,510	10%	\$1,464,758	\$2,341,672
2042	\$11,604,218,379	\$348,126,551	\$174,852,579	\$12,127,197,510	\$8,742,999,401	\$87,429,994	\$9,817,952	10%	\$932,705	\$16,399,475	10%	\$1,557,950	\$2,490,656
2043	\$12,127,197,510	\$363,815,925	\$180,098,157	\$12,671,111,592	\$9,286,913,483	\$92,869,135	\$10,428,740	10%	\$990,730	\$17,419,709	10%	\$1,654,872	\$2,645,603
2044	\$12,671,111,592	\$380,133,348	\$185,501,102	\$13,236,746,041	\$9,852,547,933	\$98,525,479	\$11,063,920	5%	\$497,876	\$18,480,685	5%	\$831,631	\$1,329,507
2045	\$13,236,746,041	\$397,102,381	\$191,066,135	\$13,824,914,557	\$10,440,716,449	\$104,407,164	\$11,724,404	5%	\$527,598	\$19,583,928	5%	\$881,277	\$1,408,875
2046	\$13,824,914,557	\$414,747,437	\$196,798,119	\$14,436,460,113	\$11,052,262,004	\$110,522,620	\$12,411,139	5%	\$558,501	\$20,731,020	5%	\$932,896	\$1,491,397
2047	\$14,436,460,113	\$433,093,803	\$202,702,062	\$15,072,255,978	\$11,688,057,870	\$116,880,579	\$13,125,106	5%	\$590,630	\$21,923,599	5%	\$986,562	\$1,577,192
2048	\$15,072,255,978	\$452,167,679	\$208,783,124	\$15,733,206,782	\$12,349,008,673	\$123,490,087	\$13,867,321	5%	\$624,029	\$23,163,362	5%	\$1,042,351	\$1,666,381
2049	\$15,733,206,782	\$471,996,203	\$215,046,618	\$16,420,249,603	\$13,036,051,494	\$130,360,515	\$14,638,835	5%	\$658,748	\$24,452,067	5%	\$1,100,343	\$1,759,091
2050	\$16,420,249,603	\$492,607,488	\$221,498,016	\$17,134,355,108	\$13,750,156,999	\$137,501,570	\$15,440,740	5%	\$694,833	\$25,791,533	5%	\$1,160,619	\$1,855,452
2051	\$17,134,355,108	\$514,030,653	\$221,819,629	\$17,870,205,389	\$14,486,007,281	\$144,860,073	\$16,267,063	5%	\$732,018	\$27,171,787	5%	\$1,222,730	\$1,954,748
2052	\$17,870,205,389	\$536,106,162	\$228,474,217	\$18,634,785,769	\$15,250,587,660	\$152,505,877	\$17,125,649	5%	\$770,654	\$28,605,931	5%	\$1,287,267	\$2,057,921
2053	\$18,634,785,769	\$559,043,573	\$235,328,444	\$19,429,157,786	\$16,044,959,677	\$160,449,597	\$18,017,689	5%	\$810,796	\$30,095,955	5%	\$1,354,318	\$2,165,114
2054	\$19,429,157,786	\$582,874,734	\$242,388,297	\$20,254,420,817	\$16,870,222,708	\$168,702,227	\$18,944,418	5%	\$852,499	\$31,643,923	5%	\$1,423,977	\$2,276,475
2055	\$20,254,420,817	\$607,632,624	\$249,659,946	\$21,111,713,387	\$17,727,515,279	\$177,275,153	\$19,907,115	5%	\$895,820	\$33,251,969	5%	\$1,496,339	\$2,392,159
2056	\$21,111,713,387	\$633,351,402	\$257,149,745	\$22,002,214,534	\$18,618,016,425	\$186,180,164	\$20,907,103	5%	\$940,820	\$34,922,306	5%	\$1,571,504	\$2,512,323
2057	\$22,002,214,534	\$660,066,436	\$264,864,237	\$22,927,145,207	\$19,542,947,098	\$195,429,471	\$21,945,754	5%	\$987,559	\$36,657,223	5%	\$1,649,575	\$2,637,134
2058	\$22,927,145,207	\$687,814,356	\$272,810,164	\$23,887,769,727	\$20,503,571,618	\$205,035,716	\$23,024,488	5%	\$1,036,102	\$38,459,092	5%	\$1,730,659	\$2,766,761
2059	\$23,887,769,727	\$716,633,092	\$280,994,469	\$24,885,397,288	\$21,501,199,179	\$215,011,992	\$24,144,774	5%	\$1,086,515	\$40,330,368	5%	\$1,814,867	\$2,901,381
2060	\$24,885,397,288	\$746,561,919	\$0	\$25,631,959,206	\$22,247,761,098	\$222,477,611	\$24,983,126	5%	\$1,124,241	\$41,730,714	5%	\$1,877,882	\$3,002,123
2061	\$25,631,959,206	\$768,958,776	\$0	\$26,400,917,983	\$23,016,719,874	\$230,167,199	\$25,846,628	5%	\$1,163,098	\$43,173,070	5%	\$1,942,788	\$3,105,886

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

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

[2] See Table A-4 for new AV added to roll from 2021-22 on. It is assumed that new AV is added to roll in year after development occurs
In 2020-21 prior to the start of the EIFD, it is assumed that the growth in new assessed value will be 3% of the existing assessed value

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

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

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Table A-3

Mossdale Tract Infrastructure Finance Plan

EIFD Revenue Analysis

Projected Tax Increment to EIFD - Lathrop Annexation Area (Real \$)

Lathrop
Annexation Area

Fiscal Year Ending	Beginning Assessed Value [1]	Existing AV Growth	New AV Added to Roll [2] [3]	Ending AV	Cumulative Growth in AV starting in 2022	Gross Tax Increment	Net Tax Increment						
							City [1]	City EIFD Allocation [4]	City EIFD	County [1]	County EIFD Allocation [4]	County EIFD	Total EIFD
Formula	a	b=a*3.0%	c	d=a+b+c	e	f=e*1.0%	g=f*6.94%	h	i=g*h	j=f*27.75%	k	l=j*k	m=i+l
2020	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%	\$0	\$0	0%	\$0	\$0
2021	\$0	\$0	\$0	\$0	\$0	\$0	\$0	10%	\$0	\$0	46%	\$0	\$0
2022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	10%	\$0	\$0	46%	\$0	\$0
2023	\$0	\$0	\$0	\$0	\$0	\$0	\$0	10%	\$0	\$0	46%	\$0	\$0
2024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	10%	\$0	\$0	46%	\$0	\$0
2025	\$0	\$0	\$7,956,388	\$7,956,388	\$7,956,388	\$79,564	\$5,520	10%	\$552	\$22,081	46%	\$10,128	\$10,680
2026	\$7,956,388	\$238,692	\$8,195,079	\$16,390,159	\$16,390,159	\$163,902	\$11,372	10%	\$1,137	\$45,487	46%	\$20,863	\$22,000
2027	\$16,390,159	\$491,705	\$8,440,932	\$25,322,795	\$25,322,795	\$253,228	\$17,569	10%	\$1,757	\$70,277	46%	\$32,234	\$33,991
2028	\$25,322,795	\$759,684	\$8,694,160	\$34,776,639	\$34,776,639	\$347,766	\$24,129	10%	\$2,413	\$96,514	46%	\$44,268	\$46,681
2029	\$34,776,639	\$1,043,299	\$8,954,985	\$44,774,923	\$44,774,923	\$447,749	\$31,066	10%	\$3,107	\$124,262	46%	\$56,995	\$60,101
2030	\$44,774,923	\$1,343,248	\$9,223,634	\$55,341,805	\$55,341,805	\$553,418	\$38,397	13%	\$4,992	\$153,588	13%	\$19,966	\$24,958
2031	\$55,341,805	\$1,660,254	\$9,500,343	\$66,502,402	\$66,502,402	\$665,024	\$46,140	13%	\$5,998	\$184,561	13%	\$23,993	\$29,991
2032	\$66,502,402	\$1,995,072	\$9,785,353	\$78,282,827	\$78,282,827	\$782,828	\$54,314	13%	\$7,061	\$217,255	13%	\$28,243	\$35,304
2033	\$78,282,827	\$2,348,485	\$10,078,914	\$90,710,226	\$90,710,226	\$907,102	\$62,936	10%	\$5,979	\$251,744	10%	\$23,916	\$29,895
2034	\$90,710,226	\$2,721,307	\$10,381,281	\$103,812,814	\$103,812,814	\$1,038,128	\$72,027	10%	\$6,843	\$288,107	10%	\$27,370	\$34,213
2035	\$103,812,814	\$3,114,384	\$0	\$106,927,199	\$106,927,199	\$1,069,272	\$74,188	10%	\$7,048	\$296,751	10%	\$28,191	\$35,239
2036	\$106,927,199	\$3,207,816	\$0	\$110,135,015	\$110,135,015	\$1,101,350	\$76,413	10%	\$7,259	\$305,653	10%	\$29,037	\$36,296
2037	\$110,135,015	\$3,304,050	\$0	\$113,439,065	\$113,439,065	\$1,134,391	\$78,706	10%	\$7,477	\$314,823	10%	\$29,908	\$37,385
2038	\$113,439,065	\$3,403,172	\$0	\$116,842,237	\$116,842,237	\$1,168,422	\$81,067	10%	\$7,701	\$324,268	10%	\$30,805	\$38,507
2039	\$116,842,237	\$3,505,267	\$0	\$120,347,504	\$120,347,504	\$1,203,475	\$83,499	10%	\$7,932	\$333,996	10%	\$31,730	\$39,662
2040	\$120,347,504	\$3,610,425	\$0	\$123,957,929	\$123,957,929	\$1,239,579	\$86,004	10%	\$8,170	\$344,015	10%	\$32,681	\$40,852
2041	\$123,957,929	\$3,718,738	\$0	\$127,676,667	\$127,676,667	\$1,276,767	\$88,584	10%	\$8,415	\$354,336	10%	\$33,662	\$42,077
2042	\$127,676,667	\$3,830,300	\$0	\$131,506,967	\$131,506,967	\$1,315,070	\$91,241	10%	\$8,668	\$364,966	10%	\$34,672	\$43,340
2043	\$131,506,967	\$3,945,209	\$0	\$135,452,176	\$135,452,176	\$1,354,522	\$93,979	10%	\$8,928	\$375,915	10%	\$35,712	\$44,640
2044	\$135,452,176	\$4,063,565	\$0	\$139,515,742	\$139,515,742	\$1,395,157	\$96,798	5%	\$4,356	\$387,192	5%	\$17,424	\$21,780
2045	\$139,515,742	\$4,185,472	\$0	\$143,701,214	\$143,701,214	\$1,437,012	\$99,702	5%	\$4,487	\$398,808	5%	\$17,946	\$22,433
2046	\$143,701,214	\$4,311,036	\$0	\$148,012,250	\$148,012,250	\$1,480,123	\$102,693	5%	\$4,621	\$410,772	5%	\$18,485	\$23,106
2047	\$148,012,250	\$4,440,368	\$0	\$152,452,618	\$152,452,618	\$1,524,526	\$105,774	5%	\$4,760	\$423,096	5%	\$19,039	\$23,799
2048	\$152,452,618	\$4,573,579	\$0	\$157,026,196	\$157,026,196	\$1,570,262	\$108,947	5%	\$4,903	\$435,788	5%	\$19,610	\$24,513
2049	\$157,026,196	\$4,710,786	\$0	\$161,736,982	\$161,736,982	\$1,617,370	\$112,216	5%	\$5,050	\$448,862	5%	\$20,199	\$25,248
2050	\$161,736,982	\$4,852,109	\$0	\$166,589,092	\$166,589,092	\$1,665,891	\$115,582	5%	\$5,201	\$462,328	5%	\$20,805	\$26,006
2051	\$166,589,092	\$4,997,673	\$0	\$171,586,764	\$171,586,764	\$1,715,868	\$119,049	5%	\$5,357	\$476,198	5%	\$21,429	\$26,786
2052	\$171,586,764	\$5,147,603	\$0	\$176,734,367	\$176,734,367	\$1,767,344	\$122,621	5%	\$5,518	\$490,484	5%	\$22,072	\$27,590
2053	\$176,734,367	\$5,302,031	\$0	\$182,036,398	\$182,036,398	\$1,820,364	\$126,300	5%	\$5,683	\$505,198	5%	\$22,734	\$28,417
2054	\$182,036,398	\$5,461,092	\$0	\$187,497,490	\$187,497,490	\$1,874,975	\$130,089	5%	\$5,854	\$520,354	5%	\$23,416	\$29,270
2055	\$187,497,490	\$5,624,925	\$0	\$193,122,415	\$193,122,415	\$1,931,224	\$133,991	5%	\$6,030	\$535,965	5%	\$24,118	\$30,148
2056	\$193,122,415	\$5,793,672	\$0	\$198,916,087	\$198,916,087	\$1,989,161	\$138,011	5%	\$6,210	\$552,044	5%	\$24,842	\$31,052
2057	\$198,916,087	\$5,967,483	\$0	\$204,883,570	\$204,883,570	\$2,048,836	\$142,151	5%	\$6,397	\$568,605	5%	\$25,587	\$31,984
2058	\$204,883,570	\$6,146,507	\$0	\$211,030,077	\$211,030,077	\$2,110,301	\$146,416	5%	\$6,589	\$585,663	5%	\$26,355	\$32,944
2059	\$211,030,077	\$6,330,902	\$0	\$217,360,979	\$217,360,979	\$2,173,610	\$150,808	5%	\$6,786	\$603,233	5%	\$27,145	\$33,932
2060	\$217,360,979	\$6,520,829	\$0	\$223,881,809	\$223,881,809	\$2,238,818	\$155,333	5%	\$6,990	\$621,330	5%	\$27,960	\$34,950
2061	\$223,881,809	\$6,716,454	\$0	\$230,598,263	\$230,598,263	\$2,305,983	\$159,992	5%	\$7,200	\$639,970	5%	\$28,799	\$35,998

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

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

[2] See Table A-5 for new AV added to roll from 2021-22 on. It is assumed that new AV is added to roll in year after development occurs.

In 2020-21 prior to the start of the EIFD, it is assumed that the growth in new assessed value will be 3% of the existing assessed value.

[3] As a conservative assumption, this analysis excludes incremental growth of the existing land value of parcels annexed into the City until the time that the parcel develops. The growth of existing value for these parcels will be included in the EIFD and a method for estimating incremental AV growth/revenue to the EIFD will be determined at the time of EIFD formation. Refer to Table D-2 for the anticipated value of parcels annexed into the City in the first year of development.

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

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

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

Lathrop
 Existing City

Fiscal Year Ending	Assessed Value of New Development [1]						Subtotal Nonres.	Total (2020\$)	Escalation Factor [2]	Total with Annual Sales Price Increase
	Low Density Residential	High Density Residential	Subtotal Residential	Retail	Office	Industrial				
Assumption	AV per Dwelling Unit		AV per Bldg. Sq. Ft.							
	\$ 525,000	\$ 200,000		\$ 250	\$ 250	\$ 100				
2020	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1.000	\$0
2021	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1.030	\$0
2022	\$282,187,500	\$12,800,000	\$294,987,500	\$32,767,650	\$21,845,100	\$46,109,007	\$100,721,757	\$395,709,257	1.061	\$419,807,951
2023	\$75,600,000	\$36,800,000	\$112,400,000	\$65,535,300	\$43,690,200	\$92,218,014	\$201,443,514	\$313,843,514	1.093	\$342,945,282
2024	\$0	\$16,400,000	\$16,400,000	\$65,535,300	\$43,690,200	\$92,218,014	\$201,443,514	\$217,843,514	1.126	\$245,184,795
2025	\$10,500,000	\$16,400,000	\$26,900,000	\$65,535,300	\$43,690,200	\$92,218,014	\$201,443,514	\$228,343,514	1.159	\$264,712,716
2026	\$10,500,000	\$16,400,000	\$26,900,000	\$62,707,800	\$41,805,200	\$92,218,014	\$196,731,014	\$223,631,014	1.194	\$267,027,126
2027	\$10,500,000	\$16,000,000	\$26,500,000	\$62,707,800	\$41,805,200	\$103,965,014	\$208,478,014	\$234,978,014	1.230	\$288,993,319
2028	\$10,500,000	\$0	\$10,500,000	\$62,707,800	\$41,805,200	\$86,411,327	\$190,924,327	\$201,424,327	1.267	\$255,158,311
2029	\$10,500,000	\$0	\$10,500,000	\$62,707,800	\$41,805,200	\$63,842,300	\$168,355,300	\$178,855,300	1.305	\$233,365,599
2030	\$10,500,000	\$5,800,000	\$16,300,000	\$80,372,400	\$53,581,600	\$63,842,300	\$197,796,300	\$214,096,300	1.344	\$287,727,524
2031	\$10,500,000	\$5,800,000	\$16,300,000	\$20,233,650	\$13,489,100	\$34,750,200	\$68,472,950	\$84,772,950	1.384	\$117,345,589
2032	\$10,500,000	\$5,800,000	\$16,300,000	\$20,233,650	\$13,489,100	\$34,750,200	\$68,472,950	\$84,772,950	1.426	\$120,865,956
2033	\$10,500,000	\$0	\$10,500,000	\$20,233,650	\$13,489,100	\$34,750,200	\$68,472,950	\$78,972,950	1.469	\$115,974,440
2034	\$8,400,000	\$0	\$8,400,000	\$20,233,650	\$13,489,100	\$34,750,200	\$68,472,950	\$76,872,950	1.513	\$116,277,234
2035	\$0	\$0	\$0	\$20,233,650	\$13,489,100	\$34,750,200	\$68,472,950	\$68,472,950	1.558	\$106,678,625
2036	\$0	\$0	\$0	\$20,233,650	\$13,489,100	\$34,750,200	\$68,472,950	\$68,472,950	1.605	\$109,878,984
2037	\$0	\$0	\$0	\$20,233,650	\$13,489,100	\$0	\$33,722,750	\$33,722,750	1.653	\$55,738,567
2038	\$0	\$0	\$0	\$20,233,650	\$13,489,100	\$0	\$33,722,750	\$33,722,750	1.702	\$57,410,725
2039	\$0	\$0	\$0	\$20,233,650	\$13,489,100	\$0	\$33,722,750	\$33,722,750	1.754	\$59,133,046
2040	\$88,725,000	\$0	\$88,725,000	\$0	\$0	\$0	\$0	\$88,725,000	1.806	\$160,247,219
2041	\$88,725,000	\$0	\$88,725,000	\$1,517,550	\$1,011,700	\$0	\$2,529,250	\$91,254,250	1.860	\$169,759,786
2042	\$88,725,000	\$0	\$88,725,000	\$1,517,550	\$1,011,700	\$0	\$2,529,250	\$91,254,250	1.916	\$174,852,579
2043	\$88,725,000	\$0	\$88,725,000	\$1,517,550	\$1,011,700	\$0	\$2,529,250	\$91,254,250	1.974	\$180,098,157
2044	\$88,725,000	\$0	\$88,725,000	\$1,517,550	\$1,011,700	\$0	\$2,529,250	\$91,254,250	2.033	\$185,501,102
2045	\$88,725,000	\$0	\$88,725,000	\$1,517,550	\$1,011,700	\$0	\$2,529,250	\$91,254,250	2.094	\$191,066,135
2046	\$88,725,000	\$0	\$88,725,000	\$1,517,550	\$1,011,700	\$0	\$2,529,250	\$91,254,250	2.157	\$196,798,119
2047	\$88,725,000	\$0	\$88,725,000	\$1,517,550	\$1,011,700	\$0	\$2,529,250	\$91,254,250	2.221	\$202,702,062
2048	\$88,725,000	\$0	\$88,725,000	\$1,517,550	\$1,011,700	\$0	\$2,529,250	\$91,254,250	2.288	\$208,783,124
2049	\$88,725,000	\$0	\$88,725,000	\$1,517,550	\$1,011,700	\$0	\$2,529,250	\$91,254,250	2.357	\$215,046,618
2050	\$88,725,000	\$0	\$88,725,000	\$1,517,550	\$1,011,700	\$0	\$2,529,250	\$91,254,250	2.427	\$221,498,016
2051	\$88,725,000	\$0	\$88,725,000	\$0	\$0	\$0	\$0	\$88,725,000	2.500	\$221,819,629
2052	\$88,725,000	\$0	\$88,725,000	\$0	\$0	\$0	\$0	\$88,725,000	2.575	\$228,474,217
2053	\$88,725,000	\$0	\$88,725,000	\$0	\$0	\$0	\$0	\$88,725,000	2.652	\$235,328,444
2054	\$88,725,000	\$0	\$88,725,000	\$0	\$0	\$0	\$0	\$88,725,000	2.732	\$242,388,297
2055	\$88,725,000	\$0	\$88,725,000	\$0	\$0	\$0	\$0	\$88,725,000	2.814	\$249,659,946
2056	\$88,725,000	\$0	\$88,725,000	\$0	\$0	\$0	\$0	\$88,725,000	2.898	\$257,149,745
2057	\$88,725,000	\$0	\$88,725,000	\$0	\$0	\$0	\$0	\$88,725,000	2.985	\$264,864,237
2058	\$88,725,000	\$0	\$88,725,000	\$0	\$0	\$0	\$0	\$88,725,000	3.075	\$272,810,164
2059	\$88,725,000	\$0	\$88,725,000	\$0	\$0	\$0	\$0	\$88,725,000	3.167	\$280,994,469
2060	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	3.262	\$0

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

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

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

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

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

Lathrop
Annexation Area

Fiscal Year Ending	Assessed Value of New Development [1]							Escalation Factor [2]	Total with Annual Sales Price Increase	
	Low Density Residential	High Density Residential	Subtotal Residential	Retail	Office	Industrial	Subtotal Nonres.			Total (2020\$)
	AV per Dwelling Unit		AV per Bldg. Sq. Ft.							
Assumption	\$ 525,000	\$ 200,000		\$ 250	\$ 250	\$ 100				
2020	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1.000	\$0
2021	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1.030	\$0
2022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1.061	\$0
2023	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1.093	\$0
2024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1.126	\$0
2025	\$0	\$0	\$0	\$6,863,250	\$0	\$0	\$6,863,250	\$6,863,250	1.159	\$7,956,388
2026	\$0	\$0	\$0	\$6,863,250	\$0	\$0	\$6,863,250	\$6,863,250	1.194	\$8,195,079
2027	\$0	\$0	\$0	\$6,863,250	\$0	\$0	\$6,863,250	\$6,863,250	1.230	\$8,440,932
2028	\$0	\$0	\$0	\$6,863,250	\$0	\$0	\$6,863,250	\$6,863,250	1.267	\$8,694,160
2029	\$0	\$0	\$0	\$6,863,250	\$0	\$0	\$6,863,250	\$6,863,250	1.305	\$8,954,985
2030	\$0	\$0	\$0	\$6,863,250	\$0	\$0	\$6,863,250	\$6,863,250	1.344	\$9,223,634
2031	\$0	\$0	\$0	\$6,863,250	\$0	\$0	\$6,863,250	\$6,863,250	1.384	\$9,500,343
2032	\$0	\$0	\$0	\$6,863,250	\$0	\$0	\$6,863,250	\$6,863,250	1.426	\$9,785,353
2033	\$0	\$0	\$0	\$6,863,250	\$0	\$0	\$6,863,250	\$6,863,250	1.469	\$10,078,914
2034	\$0	\$0	\$0	\$6,863,250	\$0	\$0	\$6,863,250	\$6,863,250	1.513	\$10,381,281
2035	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1.558	\$0
2036	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1.605	\$0
2037	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1.653	\$0
2038	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1.702	\$0
2039	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1.754	\$0
2040	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1.806	\$0
2041	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1.860	\$0
2042	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1.916	\$0
2043	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1.974	\$0
2044	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2.033	\$0
2045	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2.094	\$0
2046	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2.157	\$0
2047	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2.221	\$0
2048	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2.288	\$0
2049	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2.357	\$0
2050	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2.427	\$0
2051	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2.500	\$0
2052	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2.575	\$0
2053	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2.652	\$0
2054	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2.732	\$0
2055	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2.814	\$0
2056	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2.898	\$0
2057	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2.985	\$0
2058	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	3.075	\$0
2059	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	3.167	\$0
2060	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	3.262	\$0

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

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

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

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

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

Lathrop
Existing City

Fiscal Year Ending	Existing City						
	Dwelling Units			Building Square Feet			
	Single Family Residential	Multifamily Residential	TOTAL	Retail	Office	Industrial	Total
2020	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-
2022	538	64	602	131,071	87,380	461,090	679,541
2023	144	184	328	262,141	174,761	922,180	1,359,082
2024	-	82	82	262,141	174,761	922,180	1,359,082
2025	20	82	102	262,141	174,761	922,180	1,359,082
2026	20	82	102	250,831	167,221	922,180	1,340,232
2027	20	80	100	250,831	167,221	1,039,650	1,457,702
2028	20	-	20	250,831	167,221	864,113	1,282,165
2029	20	-	20	250,831	167,221	638,423	1,056,475
2030	20	29	49	321,490	214,326	638,423	1,174,239
2031	20	29	49	80,935	53,956	347,502	482,393
2032	20	29	49	80,935	53,956	347,502	482,393
2033	20	-	20	80,935	53,956	347,502	482,393
2034	16	-	16	80,935	53,956	347,502	482,393
2035	-	-	-	80,935	53,956	347,502	482,393
2036	-	-	-	80,935	53,956	347,502	482,393
2037	-	-	-	80,935	53,956	-	134,891
2038	-	-	-	80,935	53,956	-	134,891
2039	-	-	-	80,935	53,956	-	134,891
2040	169	-	169	-	-	-	-
2041	169	-	169	6,070	4,047	-	10,117
2042	169	-	169	6,070	4,047	-	10,117
2043	169	-	169	6,070	4,047	-	10,117
2044	169	-	169	6,070	4,047	-	10,117
2045	169	-	169	6,070	4,047	-	10,117
2046	169	-	169	6,070	4,047	-	10,117
2047	169	-	169	6,070	4,047	-	10,117
2048	169	-	169	6,070	4,047	-	10,117
2049	169	-	169	6,070	4,047	-	10,117
2050	169	-	169	6,070	4,047	-	10,117
2051	169	-	169	-	-	-	-
2052	169	-	169	-	-	-	-
2053	169	-	169	-	-	-	-
2054	169	-	169	-	-	-	-
2055	169	-	169	-	-	-	-
2056	169	-	169	-	-	-	-
2057	169	-	169	-	-	-	-
2058	169	-	169	-	-	-	-
2059	169	-	169	-	-	-	-
2060	-	-	-	-	-	-	-
Total	4,258	661	4,919	3,031,422	2,020,948	9,415,432	14,467,802

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

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

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

Lathrop
Annexation Areas

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

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



APPENDIX B:

City of Manteca EIFD Revenue-Estimating Tables

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

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

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Table B-1

Mossdale Tract Infrastructure Finance Plan
EIFD Revenue Analysis

Projected Tax Increment to EIFD - Manteca (Real \$)

Manteca
Existing City and Annexation Areas

Fiscal Year Ending	Beginning Assessed Value [1]	Existing AV Growth	New AV Added to Roll [2]	Ending AV	Cumulative Growth in AV starting in 2022	Gross Tax Increment	Net Tax Increment				
							City [1]	City EIFD [3]	County [1]	County EIFD [3]	Total EIFD
Formula	a	b=a*3.0%	c	d=a+b+c	e	f=e*1.0%	[4]	h=g*[3]	[4]	j=i*[3]	h+j
2020	\$1,049,314,999	\$31,479,450	\$0	\$1,080,794,449	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2021	\$1,080,794,449	\$32,423,833	\$0	\$1,113,218,282	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2022	\$1,113,218,282	\$33,396,548	\$176,568,725	\$1,323,183,556	\$209,965,274	\$2,099,653	\$391,544	\$19,577	\$543,435	\$249,255	\$268,832
2023	\$1,323,183,556	\$39,695,507	\$459,406,107	\$1,822,285,170	\$709,066,887	\$7,090,669	\$1,070,324	\$53,516	\$1,564,044	\$717,373	\$770,889
2024	\$1,822,285,170	\$54,668,555	\$353,564,711	\$2,230,518,436	\$1,117,300,154	\$11,173,002	\$1,617,104	\$80,855	\$2,406,158	\$1,103,621	\$1,184,477
2025	\$2,230,518,436	\$66,915,553	\$467,334,061	\$2,764,768,051	\$1,651,549,768	\$16,515,498	\$2,341,868	\$117,093	\$3,500,222	\$1,605,431	\$1,722,524
2026	\$2,764,768,051	\$82,943,042	\$342,844,017	\$3,190,555,109	\$2,077,336,827	\$20,773,368	\$2,909,286	\$145,464	\$4,381,046	\$2,009,434	\$2,154,898
2027	\$3,190,555,109	\$95,716,653	\$289,958,096	\$3,576,229,859	\$2,463,011,576	\$24,630,116	\$3,416,977	\$170,849	\$5,184,345	\$2,377,880	\$2,548,729
2028	\$3,576,229,859	\$107,286,896	\$279,617,285	\$3,963,134,039	\$2,849,915,757	\$28,499,158	\$3,923,940	\$196,197	\$5,992,246	\$2,748,436	\$2,944,633
2029	\$3,963,134,039	\$118,894,021	\$298,613,609	\$4,380,641,670	\$3,267,423,387	\$32,674,234	\$4,472,061	\$223,603	\$6,863,129	\$3,147,880	\$3,371,483
2030	\$4,380,641,670	\$131,419,250	\$303,002,702	\$4,815,063,622	\$3,701,845,339	\$37,018,453	\$5,041,656	\$655,415	\$7,769,932	\$1,010,091	\$1,665,506
2031	\$4,815,063,622	\$144,451,909	\$312,092,783	\$5,271,608,313	\$4,158,390,031	\$41,583,900	\$5,640,051	\$733,207	\$8,723,092	\$1,134,002	\$1,867,209
2032	\$5,271,608,313	\$158,148,249	\$318,675,333	\$5,748,431,895	\$4,635,213,613	\$46,352,136	\$6,262,847	\$814,170	\$9,720,485	\$1,263,663	\$2,077,833
2033	\$5,748,431,895	\$172,452,957	\$348,557,750	\$6,269,442,602	\$5,156,224,319	\$51,562,243	\$6,930,054	\$658,355	\$10,821,876	\$1,028,078	\$1,686,433
2034	\$6,269,442,602	\$188,083,278	\$358,258,187	\$6,815,784,067	\$5,702,565,785	\$57,025,658	\$7,629,227	\$724,777	\$11,977,227	\$1,137,837	\$1,862,613
2035	\$6,815,784,067	\$204,473,522	\$282,641,879	\$7,302,899,468	\$6,189,681,185	\$61,896,812	\$8,239,289	\$782,732	\$13,018,914	\$1,236,797	\$2,019,529
2036	\$7,302,899,468	\$219,086,984	\$241,768,389	\$7,763,754,840	\$6,650,536,558	\$66,505,366	\$8,807,180	\$836,682	\$14,012,520	\$1,331,189	\$2,167,871
2037	\$7,763,754,840	\$232,912,645	\$185,851,807	\$8,182,519,293	\$7,069,301,010	\$70,693,010	\$9,310,066	\$884,456	\$14,926,803	\$1,418,046	\$2,302,503
2038	\$8,182,519,293	\$245,475,579	\$89,377,736	\$8,517,372,607	\$7,404,154,325	\$74,041,543	\$9,762,155	\$927,405	\$15,614,423	\$1,483,370	\$2,410,775
2039	\$8,517,372,607	\$255,521,178	\$92,059,068	\$8,864,952,853	\$7,751,734,571	\$77,517,346	\$10,231,640	\$972,006	\$16,327,992	\$1,551,159	\$2,523,165
2040	\$8,864,952,853	\$265,948,586	\$83,984,172	\$9,214,885,611	\$8,101,667,329	\$81,016,673	\$10,703,666	\$1,016,848	\$17,046,945	\$1,619,460	\$2,636,308
2041	\$9,214,885,611	\$276,446,568	\$23,253,682	\$9,514,585,862	\$8,401,367,579	\$84,013,676	\$11,103,026	\$1,054,788	\$17,666,960	\$1,678,361	\$2,733,149
2042	\$9,514,585,862	\$285,437,576	\$23,951,293	\$9,823,974,730	\$8,710,756,448	\$87,107,564	\$11,515,365	\$1,093,960	\$18,306,959	\$1,739,161	\$2,833,121
2043	\$9,823,974,730	\$294,719,242	\$24,669,831	\$10,143,363,804	\$9,030,145,521	\$90,301,455	\$11,941,102	\$1,134,405	\$18,967,584	\$1,801,921	\$2,936,325
2044	\$10,143,363,804	\$304,300,914	\$25,409,926	\$10,473,074,644	\$9,359,856,362	\$93,598,564	\$12,380,668	\$557,130	\$19,649,497	\$884,227	\$1,441,357
2045	\$10,473,074,644	\$314,192,239	\$26,172,224	\$10,813,439,108	\$9,700,220,825	\$97,002,208	\$12,834,512	\$577,553	\$20,353,380	\$915,902	\$1,493,455
2046	\$10,813,439,108	\$324,403,173	\$26,957,391	\$11,164,799,672	\$10,051,581,389	\$100,515,814	\$13,303,093	\$598,639	\$21,079,937	\$948,597	\$1,547,236
2047	\$11,164,799,672	\$334,943,990	\$27,766,113	\$11,527,509,774	\$10,414,291,492	\$104,142,915	\$13,786,888	\$620,410	\$21,829,895	\$982,345	\$1,602,755
2048	\$11,527,509,774	\$345,825,293	\$28,599,096	\$11,901,934,164	\$10,788,715,881	\$107,887,159	\$14,286,388	\$642,887	\$22,604,005	\$1,017,180	\$1,660,068
2049	\$11,901,934,164	\$357,058,025	\$29,457,069	\$12,288,449,257	\$11,175,230,975	\$111,752,310	\$14,802,099	\$666,094	\$23,403,041	\$1,053,137	\$1,719,231
2050	\$12,288,449,257	\$368,653,478	\$30,340,781	\$12,687,443,516	\$11,574,225,233	\$115,742,252	\$15,334,545	\$690,055	\$24,227,802	\$1,090,251	\$1,780,306
2051	\$12,687,443,516	\$380,623,305	\$31,251,004	\$13,099,317,826	\$11,986,099,543	\$119,860,995	\$15,884,266	\$714,792	\$25,079,111	\$1,128,560	\$1,843,352
2052	\$13,099,317,826	\$392,979,535	\$32,188,534	\$13,524,485,895	\$12,411,267,612	\$124,112,676	\$16,451,819	\$740,332	\$25,957,820	\$1,168,102	\$1,908,434
2053	\$13,524,485,895	\$405,734,577	\$33,154,190	\$13,963,374,662	\$12,850,156,380	\$128,501,564	\$17,037,779	\$766,700	\$26,864,807	\$1,208,916	\$1,975,616
2054	\$13,963,374,662	\$418,901,240	\$34,148,816	\$14,416,424,718	\$13,303,206,436	\$133,032,064	\$17,642,740	\$793,923	\$27,800,977	\$1,251,044	\$2,044,967
2055	\$14,416,424,718	\$432,492,742	\$32,049,893	\$14,880,967,353	\$13,767,749,071	\$137,677,491	\$18,262,849	\$821,828	\$28,761,067	\$1,294,248	\$2,116,076
2056	\$14,880,967,353	\$446,429,021	\$0	\$15,327,396,374	\$14,214,178,091	\$142,141,781	\$18,855,740	\$848,508	\$29,686,363	\$1,335,886	\$2,184,395
2057	\$15,327,396,374	\$459,821,891	\$0	\$15,787,218,265	\$14,673,999,983	\$146,740,000	\$19,466,417	\$875,989	\$30,639,418	\$1,378,774	\$2,254,763
2058	\$15,787,218,265	\$473,616,548	\$0	\$16,260,834,813	\$15,147,616,530	\$151,476,165	\$20,095,415	\$904,294	\$31,621,065	\$1,422,948	\$2,327,242
2059	\$16,260,834,813	\$487,825,044	\$0	\$16,748,659,857	\$15,635,441,575	\$156,354,416	\$20,743,283	\$933,448	\$32,632,161	\$1,468,447	\$2,401,895
2060	\$16,748,659,857	\$502,459,796	\$0	\$17,251,119,653	\$16,137,901,371	\$161,379,014	\$21,410,587	\$963,476	\$33,673,591	\$1,515,312	\$2,478,788
2061	\$17,251,119,653	\$517,533,590	\$0	\$17,768,653,243	\$16,655,434,960	\$166,554,350	\$22,097,911	\$994,406	\$34,746,263	\$1,563,582	\$2,557,988

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

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

[2] See Table B-4 for new AV added to roll from 2021-22 on. It is assumed that new AV is added to roll in year after development occurs.

In 2020-21 prior to the start of the EIFD, it is assumed that the growth in new assessed value will be 3% of the existing assessed value.

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

[4] The City and County tax allocation rates vary between TRAs within the existing City boundaries and the annexation area. See Table B-2 and Table B-3 for more details.

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

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Table B-2

Mossdale Tract Infrastructure Finance Plan

EIFD Revenue Analysis

Projected Tax Increment to EIFD - Manteca Existing City Boundaries (Real \$)

Manteca
Existing City

Fiscal Year Ending	Beginning Assessed Value [1]	Existing AV Growth	New AV Added to Roll [2]	Ending AV	Cumulative Growth in AV starting in 2022	Gross Tax Increment	Net Tax Increment							
							City [1]	City EIFD Allocation [3]	City EIFD	County [1]	County EIFD Allocation [3]	County EIFD	Total EIFD	
							<i>Formula</i>	<i>a</i>	<i>b=a*3.0%</i>	<i>c</i>	<i>d=a+b+c</i>	<i>e</i>	<i>f=e*1.0%</i>	<i>g=f*14.30%</i>
2020	\$1,049,314,999	\$31,479,450	\$0	\$1,080,794,449	\$0	\$0	\$0	0%	\$0	\$0	0%	\$0	\$0	\$0
2021	\$1,080,794,449	\$32,423,833	\$0	\$1,113,218,282	\$0	\$0	\$0	5%	\$0	\$0	46%	\$0	\$0	\$0
2022	\$1,113,218,282	\$33,396,548	\$176,568,725	\$1,323,183,556	\$273,868,557	\$2,738,686	\$391,544	5%	\$19,577	\$543,435	46%	\$249,255	\$268,832	\$714,241
2023	\$1,323,183,556	\$39,695,507	\$414,057,936	\$1,776,936,999	\$727,622,000	\$7,276,220	\$1,040,266	5%	\$52,013	\$1,443,813	46%	\$662,227	\$2,897,995	\$1,067,781
2024	\$1,776,936,999	\$53,308,110	\$306,856,096	\$2,137,101,205	\$1,087,786,206	\$10,877,862	\$1,555,186	5%	\$77,759	\$2,158,484	46%	\$990,022	\$2,229,938	\$1,542,229
2025	\$2,137,101,205	\$64,113,036	\$419,224,187	\$2,620,438,428	\$1,571,123,429	\$15,711,234	\$2,246,203	5%	\$112,310	\$3,117,565	46%	\$1,429,919	\$1,907,294	\$1,542,229
2026	\$2,620,438,428	\$78,613,153	\$293,290,847	\$2,992,342,428	\$1,943,027,429	\$19,430,274	\$2,777,907	5%	\$138,895	\$3,855,530	46%	\$1,768,398	\$2,297,995	\$1,907,294
2027	\$2,992,342,428	\$89,770,273	\$238,918,331	\$3,321,031,032	\$2,271,716,033	\$22,717,160	\$3,247,826	5%	\$162,391	\$4,507,744	46%	\$2,067,546	\$2,229,938	\$2,229,938
2028	\$3,321,031,032	\$99,630,931	\$227,046,326	\$3,647,708,289	\$2,598,393,290	\$25,983,933	\$3,714,870	5%	\$185,744	\$5,155,967	46%	\$2,364,863	\$2,550,607	\$2,550,607
2029	\$3,647,708,289	\$109,431,249	\$244,465,522	\$4,001,605,060	\$2,952,290,061	\$29,522,901	\$4,220,829	5%	\$211,041	\$5,858,200	46%	\$2,686,954	\$2,897,995	\$2,897,995
2030	\$4,001,605,060	\$120,048,152	\$247,230,172	\$4,368,883,384	\$3,319,568,385	\$33,195,684	\$4,745,920	13%	\$616,970	\$6,586,987	13%	\$856,308	\$1,473,278	\$1,473,278
2031	\$4,368,883,384	\$131,066,502	\$254,647,077	\$4,754,596,962	\$3,705,281,963	\$37,052,820	\$5,297,366	13%	\$688,658	\$7,352,355	13%	\$955,806	\$1,644,464	\$1,644,464
2032	\$4,754,596,962	\$142,637,909	\$257,367,615	\$5,154,602,486	\$4,105,287,487	\$41,052,875	\$5,869,246	13%	\$763,002	\$8,146,082	13%	\$1,058,991	\$1,821,993	\$1,821,993
2033	\$5,154,602,486	\$154,638,075	\$265,088,643	\$5,574,329,203	\$4,525,014,204	\$45,250,142	\$6,469,321	10%	\$614,585	\$8,978,942	10%	\$852,999	\$1,467,585	\$1,467,585
2034	\$5,574,329,203	\$167,229,876	\$272,285,007	\$6,013,844,087	\$4,964,529,088	\$49,645,291	\$7,097,686	10%	\$674,280	\$9,851,067	10%	\$935,851	\$1,610,132	\$1,610,132
2035	\$6,013,844,087	\$180,415,323	\$194,089,503	\$6,388,348,913	\$5,339,033,914	\$53,390,339	\$7,633,108	10%	\$725,145	\$10,594,193	10%	\$1,006,448	\$1,731,594	\$1,731,594
2036	\$6,388,348,913	\$191,650,467	\$150,559,442	\$6,730,558,822	\$5,681,243,823	\$56,812,438	\$8,122,359	10%	\$771,624	\$11,273,237	10%	\$1,070,958	\$1,842,582	\$1,842,582
2037	\$6,730,558,822	\$201,916,765	\$91,906,593	\$7,024,382,180	\$5,975,067,181	\$59,750,672	\$8,542,432	10%	\$811,531	\$11,856,268	10%	\$1,126,345	\$1,937,877	\$1,937,877
2038	\$7,024,382,180	\$210,731,465	\$89,377,736	\$7,324,491,381	\$6,275,176,382	\$62,751,764	\$8,971,492	10%	\$852,292	\$12,451,772	10%	\$1,182,918	\$2,035,210	\$2,035,210
2039	\$7,324,491,381	\$219,734,741	\$92,059,068	\$7,636,285,190	\$6,586,970,191	\$65,869,702	\$9,417,258	10%	\$894,639	\$13,070,461	10%	\$1,241,694	\$2,136,333	\$2,136,333
2040	\$7,636,285,190	\$229,088,556	\$83,984,172	\$7,949,357,918	\$6,900,042,919	\$69,000,429	\$9,864,851	10%	\$937,161	\$13,691,688	10%	\$1,300,710	\$2,237,871	\$2,237,871
2041	\$7,949,357,918	\$238,480,738	\$23,253,682	\$8,211,092,338	\$7,161,777,339	\$71,617,773	\$10,239,048	10%	\$972,710	\$14,211,045	10%	\$1,350,049	\$2,322,759	\$2,322,759
2042	\$8,211,092,338	\$246,332,770	\$23,951,293	\$8,481,376,401	\$7,432,061,402	\$74,320,614	\$10,625,467	10%	\$1,009,419	\$14,747,367	10%	\$1,401,000	\$2,410,419	\$2,410,419
2043	\$8,481,376,401	\$254,441,292	\$24,669,831	\$8,760,487,524	\$7,711,172,525	\$77,111,725	\$11,024,507	10%	\$1,047,328	\$15,301,205	10%	\$1,453,614	\$2,500,943	\$2,500,943
2044	\$8,760,487,524	\$262,814,626	\$25,409,926	\$9,048,712,076	\$7,999,397,077	\$79,993,971	\$11,436,576	5%	\$514,646	\$15,873,126	5%	\$714,291	\$1,228,937	\$1,228,937
2045	\$9,048,712,076	\$271,461,362	\$26,172,224	\$9,346,345,662	\$8,297,030,663	\$82,970,307	\$11,862,096	5%	\$533,794	\$16,463,717	5%	\$740,867	\$1,274,662	\$1,274,662
2046	\$9,346,345,662	\$280,390,370	\$26,957,391	\$9,653,693,423	\$8,604,378,424	\$86,043,784	\$12,301,505	5%	\$553,568	\$17,073,584	5%	\$768,311	\$1,321,879	\$1,321,879
2047	\$9,653,693,423	\$289,610,803	\$27,766,113	\$9,971,070,338	\$8,921,755,339	\$89,217,553	\$12,755,253	5%	\$573,986	\$17,703,352	5%	\$796,651	\$1,370,637	\$1,370,637
2048	\$9,971,070,338	\$299,132,110	\$28,599,096	\$10,298,801,545	\$9,249,486,546	\$92,494,865	\$13,223,803	5%	\$595,071	\$18,353,666	5%	\$825,915	\$1,420,986	\$1,420,986
2049	\$10,298,801,545	\$308,964,046	\$29,457,069	\$10,637,222,660	\$9,587,907,661	\$95,879,077	\$13,707,637	5%	\$616,844	\$19,025,192	5%	\$856,134	\$1,472,977	\$1,472,977
2050	\$10,637,222,660	\$319,116,680	\$30,340,781	\$10,986,680,120	\$9,937,365,121	\$99,373,651	\$14,207,249	5%	\$639,326	\$19,718,617	5%	\$887,338	\$1,526,664	\$1,526,664
2051	\$10,986,680,120	\$329,600,404	\$31,251,004	\$11,347,531,528	\$10,298,216,529	\$102,982,165	\$14,723,151	5%	\$662,542	\$20,434,651	5%	\$919,559	\$1,582,101	\$1,582,101
2052	\$11,347,531,528	\$340,425,946	\$32,188,534	\$11,720,146,009	\$10,670,831,010	\$106,708,310	\$15,255,871	5%	\$686,514	\$21,174,026	5%	\$952,831	\$1,639,345	\$1,639,345
2053	\$11,720,146,009	\$351,604,380	\$33,154,190	\$12,104,904,579	\$11,055,589,580	\$110,555,896	\$15,805,952	5%	\$711,268	\$21,937,499	5%	\$987,187	\$1,698,455	\$1,698,455
2054	\$12,104,904,579	\$363,147,137	\$34,148,816	\$12,502,200,533	\$11,452,885,534	\$114,528,855	\$16,373,958	5%	\$736,828	\$22,725,849	5%	\$1,022,663	\$1,759,491	\$1,759,491
2055	\$12,502,200,533	\$375,066,016	\$32,049,893	\$12,909,316,442	\$11,860,001,443	\$118,600,014	\$16,956,003	5%	\$763,020	\$23,533,686	5%	\$1,059,016	\$1,822,036	\$1,822,036
2056	\$12,909,316,442	\$387,279,493	\$0	\$13,296,595,936	\$12,247,280,937	\$122,472,809	\$17,509,689	5%	\$787,936	\$24,302,161	5%	\$1,093,597	\$1,881,533	\$1,881,533
2057	\$13,296,595,936	\$398,897,878	\$0	\$13,695,493,814	\$12,646,178,815	\$126,461,788	\$18,079,985	5%	\$813,599	\$25,093,690	5%	\$1,129,216	\$1,942,815	\$1,942,815
2058	\$13,695,493,814	\$410,864,814	\$0	\$14,106,358,628	\$13,057,043,629	\$130,570,436	\$18,667,390	5%	\$840,033	\$25,908,965	5%	\$1,165,903	\$2,005,936	\$2,005,936
2059	\$14,106,358,628	\$423,190,759	\$0	\$14,529,549,387	\$13,480,234,388	\$134,802,344	\$19,272,418	5%	\$867,259	\$26,748,698	5%	\$1,203,691	\$2,070,950	\$2,070,950
2060	\$14,529,549,387	\$435,886,482	\$0	\$14,965,435,868	\$13,916,120,869	\$139,161,209	\$19,895,596	5%	\$895,302	\$27,613,623	5%	\$1,242,613	\$2,137,915	\$2,137,915
2061	\$14,965,435,868	\$448,963,076	\$0	\$15,414,398,945	\$14,365,083,946	\$143,650,839	\$20,537,469	5%	\$924,186	\$28,504,496	5%	\$1,282,702	\$2,206,888	\$2,206,888

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

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

[2] See Table B-4 for new AV added to roll from 2020-21 on. It is assumed that new AV is added to roll in year after development occurs

In 2020-21 prior to the start of the EIFD, it is assumed that the growth in new assessed value will be 3% of the existing assessed value

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

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

DRAFT

Table B-3

Mossdale Tract Infrastructure Finance Plan

EIFD Revenue Analysis

Projected Tax Increment to EIFD - Manteca Annexation Area (Real \$)

Manteca
Annexation Area

Fiscal Year Ending	Beginning Assessed Value [1]	Existing AV Growth	New AV Added to Roll [2] [3]	Ending AV	Cumulative Growth in AV starting in 2022	Gross Tax Increment	Net Tax Increment						Total EIFD
							City [1]	City EIFD Allocation [4]	City EIFD	County [1]	County EIFD Allocation [4]	County EIFD	
Formula	a	b=a*3.0%	c	d=a+b+c	e	f=e*1.0%	g=f*6.63%	h	i=g*h	j=f*26.51%	k	l=j*k	m=i+l
2020	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%	\$0	\$0	0%	\$0	\$0
2021	\$0	\$0	\$0	\$0	\$0	\$0	\$0	5%	\$0	\$0	46%	\$0	\$0
2022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	5%	\$0	\$0	46%	\$0	\$0
2023	\$0	\$0	\$45,348,171	\$45,348,171	\$45,348,171	\$453,482	\$30,058	5%	\$1,503	\$120,230	46%	\$55,145	\$56,648
2024	\$45,348,171	\$1,360,445	\$46,708,616	\$93,417,231	\$93,417,231	\$934,172	\$61,919	5%	\$3,096	\$247,674	46%	\$113,600	\$116,696
2025	\$93,417,231	\$2,802,517	\$48,109,874	\$144,329,622	\$144,329,622	\$1,443,296	\$95,664	5%	\$4,783	\$382,657	46%	\$175,511	\$180,295
2026	\$144,329,622	\$4,329,889	\$49,553,170	\$198,212,681	\$198,212,681	\$1,982,127	\$131,379	5%	\$6,569	\$525,516	46%	\$241,036	\$247,605
2027	\$198,212,681	\$5,946,380	\$51,039,765	\$255,198,827	\$255,198,827	\$2,551,988	\$169,150	5%	\$8,458	\$676,601	46%	\$310,334	\$318,791
2028	\$255,198,827	\$7,655,965	\$52,570,958	\$315,425,750	\$315,425,750	\$3,154,258	\$209,070	5%	\$10,453	\$836,279	46%	\$383,572	\$394,026
2029	\$315,425,750	\$9,462,773	\$54,148,087	\$379,036,610	\$379,036,610	\$3,790,366	\$251,232	5%	\$12,562	\$1,004,929	46%	\$460,926	\$473,488
2030	\$379,036,610	\$11,371,098	\$55,772,530	\$446,180,238	\$446,180,238	\$4,461,802	\$295,736	13%	\$38,446	\$1,182,945	13%	\$153,783	\$192,229
2031	\$446,180,238	\$13,385,407	\$57,445,706	\$517,011,351	\$517,011,351	\$5,170,114	\$342,684	13%	\$44,549	\$1,370,737	13%	\$178,196	\$222,745
2032	\$517,011,351	\$15,510,341	\$61,307,718	\$593,829,409	\$593,829,409	\$5,938,294	\$393,601	13%	\$51,168	\$1,574,403	13%	\$204,672	\$255,840
2033	\$593,829,409	\$17,814,882	\$83,469,107	\$695,113,398	\$695,113,398	\$6,951,134	\$460,734	10%	\$43,770	\$1,842,934	10%	\$175,079	\$218,848
2034	\$695,113,398	\$20,853,402	\$85,973,180	\$801,939,980	\$801,939,980	\$8,019,400	\$531,540	10%	\$50,496	\$2,126,160	10%	\$201,985	\$252,482
2035	\$801,939,980	\$24,058,199	\$88,552,375	\$914,550,555	\$914,550,555	\$9,145,506	\$606,180	10%	\$57,587	\$2,424,721	10%	\$230,349	\$287,936
2036	\$914,550,555	\$27,436,517	\$91,208,946	\$1,033,196,018	\$1,033,196,018	\$10,331,960	\$684,821	10%	\$65,058	\$2,739,283	10%	\$260,232	\$325,290
2037	\$1,033,196,018	\$30,995,881	\$93,945,215	\$1,158,137,113	\$1,158,137,113	\$11,581,371	\$767,634	10%	\$72,925	\$3,070,535	10%	\$291,701	\$364,626
2038	\$1,158,137,113	\$34,744,113	\$0	\$1,192,881,227	\$1,192,881,227	\$11,928,812	\$790,663	10%	\$75,113	\$3,162,651	10%	\$300,452	\$375,555
2039	\$1,192,881,227	\$35,786,437	\$0	\$1,228,667,663	\$1,228,667,663	\$12,286,677	\$814,383	10%	\$77,366	\$3,257,531	10%	\$309,465	\$386,832
2040	\$1,228,667,663	\$36,860,030	\$0	\$1,265,527,693	\$1,265,527,693	\$12,655,277	\$838,814	10%	\$79,687	\$3,355,257	10%	\$318,749	\$398,437
2041	\$1,265,527,693	\$37,965,831	\$0	\$1,303,493,524	\$1,303,493,524	\$13,034,935	\$863,979	10%	\$82,078	\$3,455,915	10%	\$328,312	\$410,390
2042	\$1,303,493,524	\$39,104,806	\$0	\$1,342,598,330	\$1,342,598,330	\$13,425,983	\$889,898	10%	\$84,540	\$3,559,592	10%	\$338,161	\$422,702
2043	\$1,342,598,330	\$40,277,950	\$0	\$1,382,876,280	\$1,382,876,280	\$13,828,763	\$916,595	10%	\$87,077	\$3,666,380	10%	\$348,306	\$435,383
2044	\$1,382,876,280	\$41,486,288	\$0	\$1,424,362,568	\$1,424,362,568	\$14,243,626	\$944,093	5%	\$42,484	\$3,776,371	5%	\$169,937	\$212,421
2045	\$1,424,362,568	\$42,730,877	\$0	\$1,467,093,445	\$1,467,093,445	\$14,670,934	\$972,416	5%	\$43,759	\$3,889,662	5%	\$175,035	\$218,794
2046	\$1,467,093,445	\$44,012,803	\$0	\$1,511,106,248	\$1,511,106,248	\$15,111,062	\$1,001,588	5%	\$45,071	\$4,006,352	5%	\$180,286	\$225,357
2047	\$1,511,106,248	\$45,333,187	\$0	\$1,556,439,436	\$1,556,439,436	\$15,564,394	\$1,031,636	5%	\$46,424	\$4,126,543	5%	\$185,694	\$232,118
2048	\$1,556,439,436	\$46,693,183	\$0	\$1,603,132,619	\$1,603,132,619	\$16,031,326	\$1,062,585	5%	\$47,816	\$4,250,339	5%	\$191,265	\$239,082
2049	\$1,603,132,619	\$48,093,979	\$0	\$1,651,226,598	\$1,651,226,598	\$16,512,266	\$1,094,462	5%	\$49,251	\$4,377,849	5%	\$197,003	\$246,254
2050	\$1,651,226,598	\$49,536,798	\$0	\$1,700,763,395	\$1,700,763,395	\$17,007,634	\$1,127,296	5%	\$50,728	\$4,509,185	5%	\$202,913	\$253,642
2051	\$1,700,763,395	\$51,022,902	\$0	\$1,751,786,297	\$1,751,786,297	\$17,517,863	\$1,161,115	5%	\$52,250	\$4,644,460	5%	\$209,001	\$261,251
2052	\$1,751,786,297	\$52,553,589	\$0	\$1,804,339,886	\$1,804,339,886	\$18,043,399	\$1,195,949	5%	\$53,818	\$4,783,794	5%	\$215,271	\$269,088
2053	\$1,804,339,886	\$54,130,197	\$0	\$1,858,470,083	\$1,858,470,083	\$18,584,701	\$1,231,827	5%	\$55,432	\$4,927,308	5%	\$221,729	\$277,161
2054	\$1,858,470,083	\$55,754,102	\$0	\$1,914,224,185	\$1,914,224,185	\$19,142,242	\$1,268,782	5%	\$57,095	\$5,075,127	5%	\$228,381	\$285,476
2055	\$1,914,224,185	\$57,426,726	\$0	\$1,971,650,911	\$1,971,650,911	\$19,716,509	\$1,306,845	5%	\$58,808	\$5,227,381	5%	\$235,232	\$294,040
2056	\$1,971,650,911	\$59,149,527	\$0	\$2,030,800,438	\$2,030,800,438	\$20,308,004	\$1,346,051	5%	\$60,572	\$5,384,202	5%	\$242,289	\$302,861
2057	\$2,030,800,438	\$60,924,013	\$0	\$2,091,724,451	\$2,091,724,451	\$20,917,245	\$1,386,432	5%	\$62,389	\$5,545,728	5%	\$249,558	\$311,947
2058	\$2,091,724,451	\$62,751,734	\$0	\$2,154,476,185	\$2,154,476,185	\$21,544,762	\$1,428,025	5%	\$64,261	\$5,712,100	5%	\$257,045	\$321,306
2059	\$2,154,476,185	\$64,634,286	\$0	\$2,219,110,470	\$2,219,110,470	\$22,191,105	\$1,470,866	5%	\$66,189	\$5,883,463	5%	\$264,756	\$330,945
2060	\$2,219,110,470	\$66,573,314	\$0	\$2,285,683,785	\$2,285,683,785	\$22,856,838	\$1,514,992	5%	\$68,175	\$6,059,967	5%	\$272,699	\$340,873
2061	\$2,285,683,785	\$68,570,514	\$0	\$2,354,254,298	\$2,354,254,298	\$23,542,543	\$1,560,442	5%	\$70,220	\$6,241,766	5%	\$280,879	\$351,099

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

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

[2] See Table B-5 for new AV added to roll from 2021-22 on. It is assumed that new AV is added to roll in year after development occurs.

In 2020-21 prior to the start of the EIFD, it is assumed that the growth in new assessed value will be 3% of the existing assessed value.

[3] As a conservative assumption, this analysis excludes incremental growth of the existing land value of parcels annexed into the City until the time that the parcel develops. The growth of existing value for these parcels will be included in the EIFD and a method for estimating incremental AV growth/revenue to the EIFD will be determined at the time of EIFD formation. Refer to Table D-2 for the anticipated value of parcels annexed into the City in the first year of development.

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

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

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Table B-4

Mossdale Tract Infrastructure Finance Plan

EIFD Revenue Analysis

Assessed Value of New Development - Manteca Existing City (2020 and Real \$)

Manteca
Existing City

Fiscal Year Ending	Assessed Value of New Development [1]										Escalation Factor [2]	Total with Annual Sales Price Increase
	Single Family Low Density	Multifamily	Subtotal Residential	Retail	Office	Industrial	Subtotal Nonres.	Total (2020\$)				
	AV per Dwelling Unit		AV per Bldg. Sq. Ft.									
Assumption	\$ 500,000	\$ 200,000		\$ 250	\$ 250	\$ 100						
2020	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1.000	\$0		
2021	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1.030	\$0		
2022	\$82,375,000	\$5,000,000	\$87,375,000	\$16,529,467	\$4,132,367	\$58,396,125	\$79,057,958	\$166,432,958	1.061	\$176,568,725		
2023	\$187,250,000	\$26,000,000	\$213,250,000	\$43,058,933	\$10,764,733	\$111,848,000	\$165,671,667	\$378,921,667	1.093	\$414,057,936		
2024	\$99,000,000	\$26,000,000	\$125,000,000	\$43,058,933	\$10,764,733	\$93,814,000	\$147,637,667	\$272,637,667	1.126	\$306,856,096		
2025	\$160,000,000	\$36,800,000	\$196,800,000	\$53,058,933	\$13,264,733	\$98,502,800	\$164,826,467	\$361,626,467	1.159	\$419,224,187		
2026	\$139,000,000	\$21,800,000	\$160,800,000	\$53,058,933	\$13,264,733	\$18,502,800	\$84,826,467	\$245,626,467	1.194	\$293,290,847		
2027	\$109,000,000	\$10,800,000	\$119,800,000	\$55,818,933	\$13,954,733	\$4,688,800	\$74,462,467	\$194,262,467	1.230	\$238,918,331		
2028	\$101,500,000	\$10,800,000	\$112,300,000	\$49,794,933	\$12,448,733	\$4,688,800	\$66,932,467	\$179,232,467	1.267	\$227,046,326		
2029	\$102,500,000	\$10,400,000	\$112,900,000	\$55,818,933	\$13,954,733	\$4,688,800	\$74,462,467	\$187,362,467	1.305	\$244,465,522		
2030	\$109,500,000	\$0	\$109,500,000	\$55,818,933	\$13,954,733	\$4,688,800	\$74,462,467	\$183,962,467	1.344	\$247,230,172		
2031	\$109,500,000	\$0	\$109,500,000	\$55,818,933	\$13,954,733	\$4,688,800	\$74,462,467	\$183,962,467	1.384	\$254,647,077		
2032	\$109,500,000	\$0	\$109,500,000	\$53,058,933	\$13,264,733	\$4,688,800	\$71,012,467	\$180,512,467	1.426	\$257,367,615		
2033	\$109,500,000	\$0	\$109,500,000	\$53,058,933	\$13,264,733	\$4,688,800	\$71,012,467	\$180,512,467	1.469	\$265,088,643		
2034	\$109,000,000	\$0	\$109,000,000	\$53,058,933	\$13,264,733	\$4,688,800	\$71,012,467	\$180,012,467	1.513	\$272,285,007		
2035	\$58,000,000	\$0	\$58,000,000	\$53,262,933	\$13,315,733	\$0	\$66,578,667	\$124,578,667	1.558	\$194,089,503		
2036	\$40,000,000	\$0	\$40,000,000	\$43,058,933	\$10,764,733	\$0	\$53,823,667	\$93,823,667	1.605	\$150,559,442		
2037	\$40,000,000	\$0	\$40,000,000	\$12,484,000	\$3,121,000	\$0	\$15,605,000	\$55,605,000	1.653	\$91,906,593		
2038	\$40,000,000	\$0	\$40,000,000	\$10,000,000	\$2,500,000	\$0	\$12,500,000	\$52,500,000	1.702	\$89,377,736		
2039	\$40,000,000	\$0	\$40,000,000	\$10,000,000	\$2,500,000	\$0	\$12,500,000	\$52,500,000	1.754	\$92,059,068		
2040	\$34,000,000	\$0	\$34,000,000	\$10,000,000	\$2,500,000	\$0	\$12,500,000	\$46,500,000	1.806	\$83,984,172		
2041	\$0	\$0	\$0	\$10,000,000	\$2,500,000	\$0	\$12,500,000	\$12,500,000	1.860	\$23,253,682		
2042	\$0	\$0	\$0	\$10,000,000	\$2,500,000	\$0	\$12,500,000	\$12,500,000	1.916	\$23,951,293		
2043	\$0	\$0	\$0	\$10,000,000	\$2,500,000	\$0	\$12,500,000	\$12,500,000	1.974	\$24,669,831		
2044	\$0	\$0	\$0	\$10,000,000	\$2,500,000	\$0	\$12,500,000	\$12,500,000	2.033	\$25,409,926		
2045	\$0	\$0	\$0	\$10,000,000	\$2,500,000	\$0	\$12,500,000	\$12,500,000	2.094	\$26,172,224		
2046	\$0	\$0	\$0	\$10,000,000	\$2,500,000	\$0	\$12,500,000	\$12,500,000	2.157	\$26,957,391		
2047	\$0	\$0	\$0	\$10,000,000	\$2,500,000	\$0	\$12,500,000	\$12,500,000	2.221	\$27,766,113		
2048	\$0	\$0	\$0	\$10,000,000	\$2,500,000	\$0	\$12,500,000	\$12,500,000	2.288	\$28,599,096		
2049	\$0	\$0	\$0	\$10,000,000	\$2,500,000	\$0	\$12,500,000	\$12,500,000	2.357	\$29,457,069		
2050	\$0	\$0	\$0	\$10,000,000	\$2,500,000	\$0	\$12,500,000	\$12,500,000	2.427	\$30,340,781		
2051	\$0	\$0	\$0	\$10,000,000	\$2,500,000	\$0	\$12,500,000	\$12,500,000	2.500	\$31,251,004		
2052	\$0	\$0	\$0	\$10,000,000	\$2,500,000	\$0	\$12,500,000	\$12,500,000	2.575	\$32,188,534		
2053	\$0	\$0	\$0	\$10,000,000	\$2,500,000	\$0	\$12,500,000	\$12,500,000	2.652	\$33,154,190		
2054	\$0	\$0	\$0	\$10,000,000	\$2,500,000	\$0	\$12,500,000	\$12,500,000	2.732	\$34,148,816		
2055	\$0	\$0	\$0	\$9,112,000	\$2,278,000	\$0	\$11,390,000	\$11,390,000	2.814	\$32,049,893		
2056	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2.898	\$0		
2057	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2.985	\$0		
2058	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	3.075	\$0		
2059	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	3.167	\$0		
2060	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	3.262	\$0		

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

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

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

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

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

Manteca
Annexation Area

Fiscal Year Ending	Assessed Value of New Development [1]							Escalation Factor [2]	Total with Annual Sales Price Increase	
	Low Density Residential	High Density Residential	Subtotal Residential	Retail	Office	Industrial	Subtotal Nonres.			Total (2020\$)
	AV per Dwelling Unit		AV per Bldg. Sq. Ft.							
Assumption	\$ 500,000	\$ 200,000		\$ 250	\$ 250	\$ 100				
2020	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1.000	\$0
2021	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1.030	\$0
2022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1.061	\$0
2023	\$41,500,000	\$0	\$41,500,000	\$0	\$0	\$0	\$0	\$41,500,000	1.093	\$45,348,171
2024	\$41,500,000	\$0	\$41,500,000	\$0	\$0	\$0	\$0	\$41,500,000	1.126	\$46,708,616
2025	\$41,500,000	\$0	\$41,500,000	\$0	\$0	\$0	\$0	\$41,500,000	1.159	\$48,109,874
2026	\$41,500,000	\$0	\$41,500,000	\$0	\$0	\$0	\$0	\$41,500,000	1.194	\$49,553,170
2027	\$41,500,000	\$0	\$41,500,000	\$0	\$0	\$0	\$0	\$41,500,000	1.230	\$51,039,765
2028	\$41,500,000	\$0	\$41,500,000	\$0	\$0	\$0	\$0	\$41,500,000	1.267	\$52,570,958
2029	\$41,500,000	\$0	\$41,500,000	\$0	\$0	\$0	\$0	\$41,500,000	1.305	\$54,148,087
2030	\$41,500,000	\$0	\$41,500,000	\$0	\$0	\$0	\$0	\$41,500,000	1.344	\$55,772,530
2031	\$41,500,000	\$0	\$41,500,000	\$0	\$0	\$0	\$0	\$41,500,000	1.384	\$57,445,706
2032	\$43,000,000	\$0	\$43,000,000	\$0	\$0	\$0	\$0	\$43,000,000	1.426	\$61,307,718
2033	\$0	\$0	\$0	\$19,125,000	\$0	\$37,713,400	\$56,838,400	\$56,838,400	1.469	\$83,469,107
2034	\$0	\$0	\$0	\$19,125,000	\$0	\$37,713,400	\$56,838,400	\$56,838,400	1.513	\$85,973,180
2035	\$0	\$0	\$0	\$19,125,000	\$0	\$37,713,400	\$56,838,400	\$56,838,400	1.558	\$88,552,375
2036	\$0	\$0	\$0	\$19,125,000	\$0	\$37,713,400	\$56,838,400	\$56,838,400	1.605	\$91,208,946
2037	\$0	\$0	\$0	\$19,125,000	\$0	\$37,713,400	\$56,838,400	\$56,838,400	1.653	\$93,945,215
2038	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1.702	\$0
2039	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1.754	\$0
2040	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1.806	\$0
2041	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1.860	\$0
2042	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1.916	\$0
2043	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1.974	\$0
2044	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2.033	\$0
2045	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2.094	\$0
2046	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2.157	\$0
2047	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2.221	\$0
2048	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2.288	\$0
2049	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2.357	\$0
2050	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2.427	\$0
2051	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2.500	\$0
2052	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2.575	\$0
2053	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2.652	\$0
2054	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2.732	\$0
2055	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2.814	\$0
2056	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2.898	\$0
2057	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2.985	\$0
2058	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	3.075	\$0
2059	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	3.167	\$0
2060	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	3.262	\$0

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

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

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

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

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

Manteca
 Existing City and Annexation Areas

Fiscal Year Ending	Existing City							Annexation Area						
	Dwelling Units			Building Square Feet				Dwelling Units			Building Square Feet			
	Low Density Residential	High Density Residential	TOTAL	Retail	Office	Industrial	Total	Low Density Residential	High Density Residential	TOTAL	Retail	Office	Industrial	Total
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	165	25	190	66,118	16,529	583,961	666,609	-	-	-	-	-	-	-
2023	375	130	505	172,236	43,059	1,118,480	1,333,775	83	-	83	-	-	-	-
2024	198	130	328	172,236	43,059	938,140	1,153,435	83	-	83	-	-	-	-
2025	320	184	504	212,236	53,059	985,028	1,250,323	83	-	83	-	-	-	-
2026	278	109	387	212,236	53,059	185,028	450,323	83	-	83	-	-	-	-
2027	218	54	272	223,276	55,819	46,888	325,983	83	-	83	-	-	-	-
2028	203	54	257	199,180	49,795	46,888	295,863	83	-	83	-	-	-	-
2029	205	52	257	223,276	55,819	46,888	325,983	83	-	83	-	-	-	-
2030	219	-	219	223,276	55,819	46,888	325,983	83	-	83	-	-	-	-
2031	219	-	219	223,276	55,819	46,888	325,983	83	-	83	-	-	-	-
2032	219	-	219	212,236	53,059	46,888	312,183	86	-	86	-	-	-	-
2033	219	-	219	212,236	53,059	46,888	312,183	-	-	-	76,500	-	377,134	453,634
2034	218	-	218	212,236	53,059	46,888	312,183	-	-	-	76,500	-	377,134	453,634
2035	116	-	116	213,052	53,263	-	266,315	-	-	-	76,500	-	377,134	453,634
2036	80	-	80	172,236	43,059	-	215,295	-	-	-	76,500	-	377,134	453,634
2037	80	-	80	49,936	12,484	-	62,420	-	-	-	76,500	-	377,134	453,634
2038	80	-	80	40,000	10,000	-	50,000	-	-	-	-	-	-	-
2039	80	-	80	40,000	10,000	-	50,000	-	-	-	-	-	-	-
2040	68	-	68	40,000	10,000	-	50,000	-	-	-	-	-	-	-
2041	-	-	-	40,000	10,000	-	50,000	-	-	-	-	-	-	-
2042	-	-	-	40,000	10,000	-	50,000	-	-	-	-	-	-	-
2043	-	-	-	40,000	10,000	-	50,000	-	-	-	-	-	-	-
2044	-	-	-	40,000	10,000	-	50,000	-	-	-	-	-	-	-
2045	-	-	-	40,000	10,000	-	50,000	-	-	-	-	-	-	-
2046	-	-	-	40,000	10,000	-	50,000	-	-	-	-	-	-	-
2047	-	-	-	40,000	10,000	-	50,000	-	-	-	-	-	-	-
2048	-	-	-	40,000	10,000	-	50,000	-	-	-	-	-	-	-
2049	-	-	-	40,000	10,000	-	50,000	-	-	-	-	-	-	-
2050	-	-	-	40,000	10,000	-	50,000	-	-	-	-	-	-	-
2051	-	-	-	40,000	10,000	-	50,000	-	-	-	-	-	-	-
2052	-	-	-	40,000	10,000	-	50,000	-	-	-	-	-	-	-
2053	-	-	-	40,000	10,000	-	50,000	-	-	-	-	-	-	-
2054	-	-	-	40,000	10,000	-	50,000	-	-	-	-	-	-	-
2055	-	-	-	36,448	9,112	-	45,560	-	-	-	-	-	-	-
2056	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2057	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2058	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2059	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2060	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	3,559	738	4,297	3,715,722	928,931	4,185,741	8,830,394	833	-	833	382,500	-	1,885,670	2,268,170

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

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APPENDIX C:

City of Stockton EIFD Revenue-Estimating Tables

Table C-1	Projected Tax Increment to EIFD—Stockton	E-27
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Stockton
Existing City and Annexation Areas

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[4] The City and County tax allocation rates vary between TRAs within the existing City boundaries and the annexation area. See Table C-2 and Table C-3 for more details.

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

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Table C-2

Mossdale Tract Infrastructure Finance Plan

EIFD Revenue Analysis

Projected Tax Increment to EIFD - Stockton Existing City Boundaries (Real \$)

Stockton
Existing City

Fiscal Year Ending	Beginning Assessed Value [1]	Existing AV Growth	New AV Added to Roll [2]	Ending AV	Cumulative Growth in AV starting in 2022	Gross Tax Increment	Net Tax Increment						
							City [1]	City EIFD Allocation [3]	City EIFD	County [1]	County EIFD Allocation [3]	County EIFD	Total EIFD
Formula	a	b=a*3.0%	c	d=a+b+c	e	f=e*1.0%	g=f*16.71%	h	i=g*h	j=f*20.56%	k	l=j*k	m=i+l
2020	\$1,393,216,599	\$41,796,498	\$0	\$1,435,013,097	\$0	\$0	\$0	0%	\$0	\$0	0%	\$0	\$0
2021	\$1,435,013,097	\$43,050,393	\$0	\$1,478,063,490	\$0	\$0	\$0	1%	\$0	\$0	46%	\$0	\$0
2022	\$1,478,063,490	\$44,341,905	\$85,885,823	\$1,608,291,217	\$130,227,727	\$1,302,277	\$217,626	1%	\$2,176	\$267,749	46%	\$122,807	\$124,983
2023	\$1,608,291,217	\$48,248,737	\$82,677,091	\$1,739,217,044	\$261,153,555	\$2,611,536	\$436,418	1%	\$4,364	\$536,933	46%	\$246,273	\$250,637
2024	\$1,739,217,044	\$52,176,511	\$39,064,160	\$1,830,457,715	\$352,394,226	\$3,523,942	\$588,891	1%	\$5,889	\$724,524	46%	\$332,314	\$338,203
2025	\$1,830,457,715	\$54,913,731	\$7,245,463	\$1,892,616,910	\$414,553,420	\$4,145,534	\$692,766	1%	\$6,928	\$852,324	46%	\$390,932	\$397,859
2026	\$1,892,616,910	\$56,778,507	\$43,284,396	\$1,992,679,813	\$514,616,323	\$5,146,163	\$859,983	1%	\$8,600	\$1,058,054	46%	\$485,293	\$493,893
2027	\$1,992,679,813	\$59,780,394	\$44,582,928	\$2,097,043,135	\$618,979,645	\$6,189,796	\$1,034,386	1%	\$10,344	\$1,272,625	46%	\$583,709	\$594,053
2028	\$2,097,043,135	\$62,911,129	\$7,917,313	\$2,167,871,742	\$689,808,252	\$6,898,083	\$1,152,749	1%	\$11,527	\$1,418,249	46%	\$650,502	\$662,029
2029	\$2,167,871,742	\$65,036,154	\$8,154,832	\$2,241,062,727	\$762,999,237	\$7,629,992	\$1,275,059	1%	\$12,751	\$1,568,730	46%	\$719,522	\$732,273
2030	\$2,241,062,727	\$67,231,882	\$8,399,477	\$2,316,694,086	\$838,630,596	\$8,386,306	\$1,401,448	13%	\$182,188	\$1,724,229	13%	\$224,150	\$406,338
2031	\$2,316,694,086	\$69,500,823	\$8,651,462	\$2,394,846,370	\$916,782,880	\$9,167,829	\$1,532,050	13%	\$199,166	\$1,884,910	13%	\$245,038	\$444,205
2032	\$2,394,846,370	\$71,845,391	\$31,723,180	\$2,498,414,844	\$1,020,351,451	\$10,203,515	\$1,705,125	13%	\$221,666	\$2,097,848	13%	\$272,720	\$494,386
2033	\$2,498,414,941	\$74,952,448	\$91,416,224	\$2,664,783,613	\$1,186,720,123	\$11,867,201	\$1,983,146	10%	\$188,399	\$2,439,903	10%	\$231,791	\$420,190
2034	\$2,664,783,613	\$79,943,508	\$86,909,624	\$2,831,636,745	\$1,353,573,255	\$13,535,733	\$2,261,977	10%	\$214,888	\$2,782,954	10%	\$264,381	\$479,268
2035	\$2,831,636,745	\$84,949,102	\$89,516,913	\$3,006,102,761	\$1,528,039,271	\$15,280,393	\$2,553,529	10%	\$242,585	\$3,141,657	10%	\$298,457	\$541,043
2036	\$3,006,102,761	\$90,183,083	\$92,202,420	\$3,188,488,264	\$1,710,424,774	\$17,104,248	\$2,858,316	10%	\$271,540	\$3,516,642	10%	\$334,081	\$605,621
2037	\$3,188,488,264	\$95,654,648	\$94,968,493	\$3,379,111,404	\$1,901,047,914	\$19,010,479	\$3,176,870	10%	\$301,803	\$3,908,564	10%	\$371,314	\$673,116
2038	\$3,379,111,404	\$101,373,342	\$81,814,677	\$3,562,299,423	\$2,084,235,933	\$20,842,359	\$3,482,998	10%	\$330,885	\$4,285,200	10%	\$407,094	\$737,979
2039	\$3,562,299,423	\$106,868,983	\$72,695,977	\$3,741,864,383	\$2,263,800,893	\$22,638,009	\$3,783,072	10%	\$359,392	\$4,654,386	10%	\$442,167	\$801,559
2040	\$3,741,864,383	\$112,255,931	\$74,876,857	\$3,928,997,171	\$2,450,933,681	\$24,509,337	\$4,095,792	10%	\$389,100	\$5,039,132	10%	\$478,718	\$867,818
2041	\$3,928,997,171	\$117,869,915	\$77,123,162	\$4,123,990,249	\$2,645,926,759	\$26,459,268	\$4,421,648	10%	\$420,057	\$5,440,039	10%	\$516,804	\$936,860
2042	\$4,123,990,249	\$123,719,707	\$79,436,857	\$4,327,146,813	\$2,849,083,323	\$28,490,833	\$4,761,146	10%	\$452,309	\$5,857,730	10%	\$556,484	\$1,008,793
2043	\$4,327,146,813	\$129,814,404	\$81,819,963	\$4,538,781,180	\$3,060,717,690	\$30,607,177	\$5,114,811	10%	\$485,907	\$6,292,852	10%	\$597,821	\$1,083,728
2044	\$4,538,781,180	\$136,163,435	\$12,704,963	\$4,687,649,579	\$3,209,586,089	\$32,095,861	\$5,363,587	5%	\$241,361	\$6,598,926	5%	\$296,952	\$538,313
2045	\$4,687,649,579	\$140,629,487	\$13,086,112	\$4,841,365,178	\$3,363,301,688	\$33,633,017	\$5,620,464	5%	\$252,921	\$6,914,966	5%	\$311,173	\$564,094
2046	\$4,841,365,178	\$145,240,955	\$13,478,695	\$5,000,084,829	\$3,522,021,339	\$35,220,213	\$5,885,703	5%	\$264,857	\$7,241,294	5%	\$325,858	\$590,715
2047	\$5,000,084,829	\$150,002,545	\$13,883,056	\$5,163,970,430	\$3,685,906,940	\$36,859,069	\$6,159,574	5%	\$277,181	\$7,578,244	5%	\$341,021	\$618,202
2048	\$5,163,970,430	\$154,919,113	\$14,299,548	\$5,333,189,091	\$3,855,125,601	\$38,551,256	\$6,442,358	5%	\$289,906	\$7,926,158	5%	\$356,677	\$646,583
2049	\$5,333,189,091	\$159,995,673	\$14,728,534	\$5,507,913,298	\$4,029,849,808	\$40,298,498	\$6,734,342	5%	\$303,045	\$8,285,392	5%	\$372,843	\$675,888
2050	\$5,507,913,298	\$165,237,399	\$15,170,390	\$5,688,321,088	\$4,210,257,598	\$42,102,576	\$7,035,824	5%	\$316,612	\$8,656,312	5%	\$389,534	\$706,146
2051	\$5,688,321,088	\$170,649,633	\$17,906,825	\$5,876,877,546	\$4,398,814,056	\$43,988,141	\$7,350,924	5%	\$330,792	\$9,043,985	5%	\$406,979	\$737,771
2052	\$5,876,877,546	\$176,306,326	\$0	\$6,053,183,872	\$4,575,120,382	\$45,751,204	\$7,645,552	5%	\$344,050	\$9,406,471	5%	\$423,291	\$767,341
2053	\$6,053,183,872	\$181,595,516	\$0	\$6,234,779,388	\$4,756,715,898	\$47,567,159	\$7,949,019	5%	\$357,706	\$9,779,833	5%	\$440,092	\$797,798
2054	\$6,234,779,388	\$187,043,382	\$0	\$6,421,822,770	\$4,943,759,280	\$49,437,593	\$8,261,590	5%	\$371,772	\$10,164,395	5%	\$457,398	\$829,169
2055	\$6,421,822,770	\$192,654,683	\$0	\$6,614,477,453	\$5,136,413,963	\$51,364,140	\$8,583,538	5%	\$386,259	\$10,560,494	5%	\$475,222	\$861,481
2056	\$6,614,477,453	\$198,434,324	\$0	\$6,812,911,777	\$5,334,848,287	\$53,348,483	\$8,915,145	5%	\$401,182	\$10,968,476	5%	\$493,581	\$894,763
2057	\$6,812,911,777	\$204,387,353	\$0	\$7,017,299,130	\$5,539,235,640	\$55,392,356	\$9,256,699	5%	\$416,551	\$11,388,697	5%	\$512,491	\$929,043
2058	\$7,017,299,130	\$210,518,974	\$0	\$7,227,818,104	\$5,749,754,614	\$57,497,546	\$9,608,501	5%	\$432,383	\$11,821,525	5%	\$531,969	\$964,351
2059	\$7,227,818,104	\$216,834,543	\$0	\$7,444,652,647	\$5,966,589,157	\$59,665,892	\$9,970,856	5%	\$448,689	\$12,267,338	5%	\$552,030	\$1,000,719
2060	\$7,444,652,647	\$223,339,579	\$0	\$7,667,992,226	\$6,189,928,736	\$61,899,287	\$10,344,082	5%	\$465,484	\$12,726,526	5%	\$572,694	\$1,038,177
2061	\$7,667,992,226	\$230,039,767	\$0	\$7,898,031,993	\$6,419,968,503	\$64,199,685	\$10,728,505	5%	\$482,783	\$13,199,489	5%	\$593,977	\$1,076,760

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

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

[2] See Table C-4 for new AV added to roll from 2020-21 on. It is assumed that new AV is added to roll in year after development occurs

In 2019-20 and 2020-21 prior to the start of the EIFD, it is assumed that the growth in new assessed value will be 3% of the existing assessed value

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

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

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

Stockton
Annexation Area

Fiscal Year Ending	Beginning Assessed Value [1]	Existing AV Growth	New AV Added to Roll [2] [3]	Ending AV	Cumulative Growth in AV starting in 2022	Gross Tax Increment	Net Tax Increment						
							City [1]	City EIFD Allocation [4]	City EIFD	County [1]	County EIFD Allocation [4]	County EIFD	Total EIFD
Formula	a	b=a*3.0%	c	d=a+b+c	e	f=e*1.0%	g=f*7.23%	h	i=g*7	j=f*28.93%	k	l=j*k	m=+i
2020	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%	\$0	\$0	0%	\$0	\$0
2021	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1%	\$0	\$0	46%	\$0	\$0
2022	\$0	\$0	\$3,315,313	\$3,315,313	\$3,315,313	\$33,153	\$2,398	1%	\$24	\$9,590	46%	\$4,399	\$4,423
2023	\$3,315,313	\$99,459	\$13,659,088	\$17,073,859	\$17,073,859	\$170,739	\$12,348	1%	\$123	\$49,391	46%	\$22,654	\$22,777
2024	\$17,073,859	\$512,216	\$14,068,860	\$31,654,935	\$31,654,935	\$316,549	\$22,893	1%	\$229	\$91,571	46%	\$42,000	\$42,229
2025	\$31,654,935	\$949,648	\$14,490,926	\$47,095,509	\$47,095,509	\$470,955	\$34,059	1%	\$341	\$136,237	46%	\$62,487	\$62,828
2026	\$47,095,509	\$1,412,865	\$14,925,654	\$63,434,028	\$63,434,028	\$634,340	\$45,875	1%	\$459	\$183,501	46%	\$84,166	\$84,624
2027	\$63,434,028	\$1,903,021	\$23,060,135	\$88,397,184	\$88,397,184	\$883,972	\$63,928	1%	\$639	\$255,714	46%	\$117,287	\$117,926
2028	\$88,397,184	\$2,651,916	\$23,751,939	\$114,801,039	\$114,801,039	\$1,148,010	\$83,024	1%	\$830	\$332,095	46%	\$152,320	\$153,151
2029	\$114,801,039	\$3,444,031	\$24,464,497	\$142,709,567	\$142,709,567	\$1,427,096	\$103,207	1%	\$1,032	\$412,828	46%	\$189,350	\$190,382
2030	\$142,709,567	\$4,281,287	\$25,198,432	\$172,189,286	\$172,189,286	\$1,721,893	\$124,527	13%	\$16,188	\$498,106	13%	\$64,754	\$80,942
2031	\$172,189,286	\$5,165,679	\$25,954,385	\$203,309,350	\$203,309,350	\$2,033,093	\$147,033	13%	\$19,114	\$588,130	13%	\$76,457	\$95,571
2032	\$203,309,350	\$6,099,280	\$26,733,017	\$236,141,647	\$236,141,647	\$2,361,416	\$170,777	13%	\$22,201	\$683,107	13%	\$88,804	\$111,005
2033	\$236,141,647	\$7,084,249	\$27,535,007	\$270,760,903	\$270,760,903	\$2,707,609	\$195,813	10%	\$18,602	\$783,253	10%	\$74,409	\$93,011
2034	\$270,760,903	\$8,122,827	\$28,361,057	\$307,244,788	\$307,244,788	\$3,072,448	\$222,198	10%	\$21,109	\$888,793	10%	\$84,435	\$105,544
2035	\$307,244,788	\$9,217,344	\$29,211,889	\$345,674,021	\$345,674,021	\$3,456,740	\$249,990	10%	\$23,749	\$999,960	10%	\$94,996	\$118,745
2036	\$345,674,021	\$10,370,221	\$30,088,246	\$386,132,487	\$386,132,487	\$3,861,325	\$279,249	10%	\$26,529	\$1,116,998	10%	\$106,115	\$132,644
2037	\$386,132,487	\$11,583,975	\$30,990,893	\$428,707,355	\$428,707,355	\$4,287,074	\$310,039	10%	\$29,454	\$1,240,158	10%	\$117,815	\$147,269
2038	\$428,707,355	\$12,861,221	\$31,920,620	\$473,489,195	\$473,489,195	\$4,734,892	\$342,426	10%	\$32,530	\$1,369,702	10%	\$130,122	\$162,652
2039	\$473,489,195	\$14,204,676	\$32,878,238	\$520,572,110	\$520,572,110	\$5,205,721	\$376,476	10%	\$35,765	\$1,505,903	10%	\$143,061	\$178,826
2040	\$520,572,110	\$15,617,163	\$45,152,781	\$581,342,054	\$581,342,054	\$5,813,421	\$420,424	10%	\$39,940	\$1,681,697	10%	\$159,761	\$199,702
2041	\$581,342,054	\$17,440,262	\$46,507,364	\$645,289,680	\$645,289,680	\$6,452,897	\$466,671	10%	\$44,334	\$1,866,684	10%	\$177,335	\$221,669
2042	\$645,289,680	\$19,358,690	\$47,902,585	\$712,550,955	\$712,550,955	\$7,125,510	\$515,314	10%	\$48,955	\$2,061,256	10%	\$195,819	\$244,774
2043	\$712,550,955	\$21,376,529	\$51,051,749	\$784,979,233	\$784,979,233	\$7,849,792	\$567,694	10%	\$53,931	\$2,270,776	10%	\$217,724	\$269,655
2044	\$784,979,233	\$23,549,377	\$38,114,889	\$846,643,499	\$846,643,499	\$8,466,435	\$612,289	5%	\$27,553	\$2,449,157	5%	\$110,212	\$137,765
2045	\$846,643,499	\$25,399,305	\$39,258,336	\$911,301,141	\$911,301,141	\$9,113,011	\$659,049	5%	\$29,657	\$2,636,198	5%	\$118,629	\$148,286
2046	\$911,301,141	\$27,339,034	\$40,436,086	\$979,076,261	\$979,076,261	\$9,790,763	\$708,064	5%	\$31,863	\$2,832,256	5%	\$127,452	\$159,314
2047	\$979,076,261	\$29,372,288	\$34,724,300	\$1,043,172,849	\$1,043,172,849	\$10,431,728	\$754,418	5%	\$33,949	\$3,017,674	5%	\$135,795	\$169,744
2048	\$1,043,172,849	\$31,295,185	\$28,599,096	\$1,103,067,131	\$1,103,067,131	\$11,030,671	\$797,734	5%	\$35,898	\$3,190,935	5%	\$143,592	\$179,490
2049	\$1,103,067,131	\$33,092,014	\$29,457,069	\$1,165,616,213	\$1,165,616,213	\$11,656,162	\$842,969	5%	\$37,934	\$3,371,876	5%	\$151,734	\$189,668
2050	\$1,165,616,213	\$34,968,486	\$30,340,781	\$1,230,925,481	\$1,230,925,481	\$12,309,255	\$890,200	5%	\$40,059	\$3,560,802	5%	\$160,236	\$200,295
2051	\$1,230,925,481	\$36,927,764	\$31,251,004	\$1,299,104,249	\$1,299,104,249	\$12,991,042	\$939,507	5%	\$42,278	\$3,758,028	5%	\$169,111	\$211,389
2052	\$1,299,104,249	\$38,973,127	\$32,188,534	\$1,370,265,911	\$1,370,265,911	\$13,702,659	\$990,971	5%	\$44,594	\$3,963,884	5%	\$178,375	\$222,968
2053	\$1,370,265,911	\$41,107,977	\$33,154,190	\$1,444,528,079	\$1,444,528,079	\$14,445,281	\$1,044,677	5%	\$47,010	\$4,178,708	5%	\$188,042	\$235,052
2054	\$1,444,528,079	\$43,335,842	\$34,148,816	\$1,522,012,738	\$1,522,012,738	\$15,220,127	\$1,100,714	5%	\$49,532	\$4,402,854	5%	\$198,128	\$247,661
2055	\$1,522,012,738	\$45,660,382	\$35,173,281	\$1,602,846,401	\$1,602,846,401	\$16,028,464	\$1,159,172	5%	\$52,163	\$4,636,689	5%	\$208,651	\$260,814
2056	\$1,602,846,401	\$48,085,392	\$39,923,784	\$1,690,855,577	\$1,690,855,577	\$16,908,556	\$1,222,820	5%	\$55,027	\$4,891,280	5%	\$220,108	\$275,135
2057	\$1,690,855,577	\$50,725,667	\$18,657,667	\$1,760,238,911	\$1,760,238,911	\$17,602,389	\$1,272,998	5%	\$57,285	\$5,091,991	5%	\$229,140	\$286,425
2058	\$1,760,238,911	\$52,807,167	\$19,217,397	\$1,832,263,475	\$1,832,263,475	\$18,322,635	\$1,325,086	5%	\$59,629	\$5,300,343	5%	\$238,515	\$298,144
2059	\$1,832,263,475	\$54,967,904	\$19,793,919	\$1,907,025,298	\$1,907,025,298	\$19,070,253	\$1,379,153	5%	\$62,062	\$5,516,613	5%	\$248,248	\$310,309
2060	\$1,907,025,298	\$57,210,759	\$20,387,736	\$1,984,623,793	\$1,984,623,793	\$19,846,238	\$1,435,272	5%	\$64,587	\$5,741,088	5%	\$258,349	\$322,936
2061	\$1,984,623,793	\$59,538,714	\$0	\$2,044,162,506	\$2,044,162,506	\$20,441,625	\$1,478,330	5%	\$66,525	\$5,913,321	5%	\$266,099	\$332,624

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

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

[2] See Table C-5 for new AV added to roll from 2021-22 on. It is assumed that new AV is added to roll in year after development occurs.
In 2020-21 prior to the start of the EIFD, it is assumed that the growth in new assessed value will be 3% of the existing assessed value.

[3] As a conservative assumption, this analysis excludes incremental growth of the existing land value of parcels annexed into the City until the time that the parcel develops. The growth of existing value for these parcels will be included in the EIFD and a method for estimating incremental AV growth/revenue to the EIFD will be determined at the time of EIFD formation. Refer to Table D-2 for the anticipated value of parcels annexed into the City in the first year of development.

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

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

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Table C-4

Mossdale Tract Infrastructure Finance Plan
EIFD Revenue Analysis

Assessed Value of New Development - Stockton Existing City (2020 and Real \$)

Stockton
Existing City

Fiscal Year Ending	Assessed Value of New Development [1]							Escalation Factor [2]	Total with Annual Sales Price Increase	
	Single Family Low Density	Multifamily	Subtotal Residential	Retail	Office	Industrial	Subtotal Nonres.			Total (2020\$)
	AV per Dwelling Unit		AV per Bldg. Sq. Ft.							
Assumption	\$ 425,000	\$ 200,000		\$ 250	\$ 250	\$ 100				
2020	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1.000	\$0
2021	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1.030	\$0
2022	\$17,000,000	\$15,000,000	\$32,000,000	\$34,268,938	\$14,686,688	\$0	\$48,955,625	\$80,955,625	1.061	\$85,885,823
2023	\$34,000,000	\$0	\$34,000,000	\$29,162,875	\$12,498,375	\$0	\$41,661,250	\$75,661,250	1.093	\$82,677,091
2024	\$28,458,000	\$0	\$28,458,000	\$4,375,000	\$1,875,000	\$0	\$6,250,000	\$34,708,000	1.126	\$39,064,160
2025	\$0	\$0	\$0	\$4,375,000	\$1,875,000	\$0	\$6,250,000	\$6,250,000	1.159	\$7,245,463
2026	\$0	\$30,000,000	\$30,000,000	\$4,375,000	\$1,875,000	\$0	\$6,250,000	\$36,250,000	1.194	\$43,284,396
2027	\$0	\$30,000,000	\$30,000,000	\$4,375,000	\$1,875,000	\$0	\$6,250,000	\$36,250,000	1.230	\$44,582,928
2028	\$0	\$0	\$0	\$4,375,000	\$1,875,000	\$0	\$6,250,000	\$6,250,000	1.267	\$7,917,313
2029	\$0	\$0	\$0	\$4,375,000	\$1,875,000	\$0	\$6,250,000	\$6,250,000	1.305	\$8,154,832
2030	\$0	\$0	\$0	\$4,375,000	\$1,875,000	\$0	\$6,250,000	\$6,250,000	1.344	\$8,399,477
2031	\$0	\$0	\$0	\$4,375,000	\$1,875,000	\$0	\$6,250,000	\$6,250,000	1.384	\$8,651,462
2032	\$0	\$16,000,000	\$16,000,000	\$4,375,000	\$1,875,000	\$0	\$6,250,000	\$22,250,000	1.426	\$31,723,180
2033	\$0	\$16,000,000	\$16,000,000	\$4,375,000	\$1,875,000	\$40,000,000	\$46,250,000	\$62,250,000	1.469	\$91,416,224
2034	\$0	\$16,000,000	\$16,000,000	\$4,375,000	\$1,875,000	\$35,207,500	\$41,457,500	\$57,457,500	1.513	\$86,909,624
2035	\$0	\$16,000,000	\$16,000,000	\$4,375,000	\$1,875,000	\$35,207,500	\$41,457,500	\$57,457,500	1.558	\$89,516,913
2036	\$0	\$16,000,000	\$16,000,000	\$4,375,000	\$1,875,000	\$35,207,500	\$41,457,500	\$57,457,500	1.605	\$92,202,420
2037	\$0	\$16,000,000	\$16,000,000	\$4,375,000	\$1,875,000	\$35,207,500	\$41,457,500	\$57,457,500	1.653	\$94,968,493
2038	\$0	\$6,600,000	\$6,600,000	\$4,375,000	\$1,875,000	\$35,207,500	\$41,457,500	\$48,057,500	1.702	\$81,814,677
2039	\$0	\$0	\$0	\$4,375,000	\$1,875,000	\$35,207,500	\$41,457,500	\$41,457,500	1.754	\$72,695,977
2040	\$0	\$0	\$0	\$4,375,000	\$1,875,000	\$35,207,500	\$41,457,500	\$41,457,500	1.806	\$74,876,857
2041	\$0	\$0	\$0	\$4,375,000	\$1,875,000	\$35,207,500	\$41,457,500	\$41,457,500	1.860	\$77,123,162
2042	\$0	\$0	\$0	\$4,375,000	\$1,875,000	\$35,207,500	\$41,457,500	\$41,457,500	1.916	\$79,436,857
2043	\$0	\$0	\$0	\$4,375,000	\$1,875,000	\$35,207,500	\$41,457,500	\$41,457,500	1.974	\$81,819,963
2044	\$0	\$0	\$0	\$4,375,000	\$1,875,000	\$0	\$6,250,000	\$6,250,000	2.033	\$12,704,963
2045	\$0	\$0	\$0	\$4,375,000	\$1,875,000	\$0	\$6,250,000	\$6,250,000	2.094	\$13,086,112
2046	\$0	\$0	\$0	\$4,375,000	\$1,875,000	\$0	\$6,250,000	\$6,250,000	2.157	\$13,478,695
2047	\$0	\$0	\$0	\$4,375,000	\$1,875,000	\$0	\$6,250,000	\$6,250,000	2.221	\$13,883,056
2048	\$0	\$0	\$0	\$4,375,000	\$1,875,000	\$0	\$6,250,000	\$6,250,000	2.288	\$14,299,548
2049	\$0	\$0	\$0	\$4,375,000	\$1,875,000	\$0	\$6,250,000	\$6,250,000	2.357	\$14,728,534
2050	\$0	\$0	\$0	\$4,375,000	\$1,875,000	\$0	\$6,250,000	\$6,250,000	2.427	\$15,170,390
2051	\$0	\$0	\$0	\$5,013,750	\$2,148,750	\$0	\$7,162,500	\$7,162,500	2.500	\$17,906,825
2052	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2.575	\$0
2053	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2.652	\$0
2054	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2.732	\$0
2055	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2.814	\$0
2056	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2.898	\$0
2057	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2.985	\$0
2058	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	3.075	\$0
2059	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	3.167	\$0
2060	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	3.262	\$0

av st ex

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

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

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

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

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

Stockton
Annexation Area

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

av st ann

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

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

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

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

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

Stockton
 Existing City and Annexation Areas

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

dev st

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



APPENDIX D:

Supporting Tables for EIFD Revenue Analysis

Table D-1	Existing Land Use Assessed Value.....	E-33
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Table D-6	Preliminary Property Tax Allocations— City of Stockton Annexation Area	E-38

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

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

av det

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

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

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

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

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

av ann

Source: LWA; EPS.

[1] It is assumed that the full project acreage will be annexed into the City on the initial year of development for each project.

[2] Represents the loss of assessed value to the unincorporated San Joaquin County. Potential revenue from the newly developed TRAs within the City is calculated in the potential revenue from each jurisdiction. Refer to Table D-1 for details.

[3] Assumes a 3 percent annual escalation factor.

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

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Table D-3

Mossdale Tract Infrastructure Finance Plan

EIFD Revenue Analysis

Gross Property Tax Revenue and Tax Allocation Percentages - Fiscal Year 2020-21

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

tra all

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

[1] For each city, includes all TRAs in the existing city boundary within the Mossdale Tract boundary.

This differs from the allocations used in the individual City fiscal impact analyses because those analyses include only the allocation for TRAs with anticipated development.

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

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

DRAFT

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

City of Lathrop
Annexation Areas

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

Source: San Joaquin County Auditor-Controller; EPS.

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

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

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

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

City of Manteca
 Annexation Areas

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

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Source: San Joaquin County Auditor-Controller; EPS.

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

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

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

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

City of Stockton
 Annexation Areas

Tax Code	Entity	Existing Tax Rate Area (TRA) Post-ERAF Distribution [1]		Gross Revenue (FY 2019-20) [1]		Property Tax Sharing Agreement [3]	Post Annexation Average	
		TRA 102-135	TRA 102-032	TRA 102-135	TRA 102-032 [2]		Base Revenue	Post-ERAF Distribution
Formula		a	b	e	f	g = e + f	h	e = d * \$278,126 f = e / \$769,158
Subject to Detachment								
10001	County General	22.29650%	22.30610%	\$172,291	(\$796)	\$171,495	80%	\$222,501 28.92784%
10527	Road District 1	4.26040%	4.26030%	\$32,921	(\$152)	\$32,769	-	- 0.00000%
14401	French Camp-Mc Kinley Rural Fire	9.60300%	9.60300%	\$74,205	(\$343)	\$73,862	-	- 0.00000%
40400	City of Stockton	0.00000%	0.00000%	-	-	-	20%	\$55,625 7.23196%
Subtotal		36.15990%	36.16940%	\$279,417	(\$1,291)	\$278,126	100%	\$278,126 36.15980%
Not Subject to Detachment								
10618	County Library	1.80010%	1.80010%	\$13,910	(\$64)	\$13,846	-	\$13,846 1.80013%
12601	Manteca Unified Schools	29.58380%	29.58380%	\$228,602	(\$1,056)	\$227,546	-	\$227,546 29.58378%
13001	S.J. Delta Comm College	4.00510%	4.00510%	\$30,949	(\$143)	\$30,806	-	\$30,806 4.00514%
13201	County Office Of Education	1.43850%	1.42890%	\$11,116	(\$51)	\$11,065	-	\$11,065 1.43855%
16001	Sjc Flood Control	0.17560%	0.17570%	\$1,357	(\$6)	\$1,351	-	\$1,351 0.17564%
21901	Sjc Mosquito Abatement	0.78840%	0.78840%	\$6,092	(\$28)	\$6,064	-	\$6,064 0.78838%
41100	ERAF - Educational Revenue Augmentation Fund	26.04860%	26.04860%	\$201,285	(\$930)	\$200,355	-	\$200,355 26.04859%
Subtotal		63.84010%	63.83060%	\$493,311	(\$2,279)	\$491,032	-	\$491,032 63.84020%
Total		100.00000%	100.00000%	\$772,729	(\$3,570)	\$769,158	100%	\$769,158 100.00000%

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Source: San Joaquin County Auditor-Controller; EPS.

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

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

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

ATTACHMENT F:
Lathrop Fiscal Impact Analysis



List of Tables

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Table 2	Estimated Annual Revenues and Expenditures	F-2

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

City of
Lathrop

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

Source: EPS.

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

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

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

City of
Lathrop

Item	Estimated Annual Revenues/Expenditures (Rounded)					
	2025 [1]	2030	2035	2040	2050	Buildout (2060)
General Fund						
Annual General Fund Revenues						
Property Tax	\$1,302,600	\$2,508,900	\$2,970,200	\$3,260,300	\$4,285,100	\$5,181,800
Property Tax in Lieu of VLF	\$524,200	\$1,014,400	\$1,204,400	\$1,320,900	\$1,732,300	\$2,092,400
Property Transfer Tax	\$51,600	\$84,500	\$98,300	\$109,900	\$180,400	\$243,200
Sales and Use Tax	\$2,173,900	\$5,370,000	\$6,510,000	\$7,203,900	\$7,536,100	\$7,699,700
Transient Occupancy Tax	\$98,000	\$174,100	\$203,100	\$224,200	\$316,500	\$397,800
Franchise Tax	\$149,700	\$265,900	\$310,200	\$342,500	\$483,400	\$607,600
Licenses and Permits	\$38,800	\$69,000	\$80,500	\$88,900	\$125,500	\$157,700
Fines	\$17,100	\$30,400	\$35,400	\$39,100	\$55,300	\$69,400
Total Annual General Fund Revenues	\$4,355,900	\$9,517,200	\$11,412,100	\$12,589,700	\$14,714,600	\$16,449,600
Annual General Fund Expenditures						
General Government	\$376,800	\$669,400	\$780,700	\$862,000	\$1,216,800	\$1,529,200
Human Resources	\$65,900	\$117,200	\$136,600	\$150,900	\$213,000	\$267,700
Central Services	\$175,400	\$311,700	\$363,500	\$401,400	\$566,600	\$712,100
Finance and Information Technology	\$626,100	\$1,112,400	\$1,297,300	\$1,432,400	\$2,022,100	\$2,541,200
Animal Services	\$66,800	\$118,700	\$138,500	\$152,900	\$215,800	\$271,200
Community Development	\$423,200	\$751,800	\$876,800	\$968,200	\$1,366,700	\$1,717,600
Culture and Recreation	\$242,300	\$300,700	\$329,400	\$369,800	\$773,700	\$1,137,200
Police Services (Non-Contract)	\$147,900	\$183,600	\$201,100	\$225,800	\$472,400	\$694,400
Police Services (Contract)	\$1,532,200	\$1,902,000	\$2,083,300	\$2,339,200	\$4,893,700	\$7,193,000
Public Works	\$435,400	\$773,600	\$902,200	\$996,200	\$1,406,300	\$1,767,400
Total Annual General Fund Expenditures	\$4,092,000	\$6,241,100	\$7,109,400	\$7,898,800	\$13,147,100	\$17,831,000
EIFD Contribution [2]						
Maximum Tax Rate	(\$130,300)	(\$501,800)	(\$594,000)	(\$652,100)	(\$857,000)	(\$1,036,400)
Variable Tax Rate	(\$130,300)	(\$326,200)	(\$282,200)	(\$309,700)	(\$192,800)	(\$233,200)
Net General Fund Surplus/(Deficit)						
Prior to EIFD Allocation	\$263,900	\$3,276,100	\$4,302,700	\$4,690,900	\$1,567,500	(\$1,381,400)
Net of EIFD Allocation - Maximum Tax	\$133,600	\$2,774,300	\$3,708,700	\$4,038,800	\$710,500	(\$2,417,800)
Net of EIFD Allocation - Variable Tax	\$133,600	\$2,949,900	\$4,020,500	\$4,381,200	\$1,374,700	(\$1,614,600)

det sum

Source: EPS.

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

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



APPENDICES:

- Appendix A: General Assumptions
- Appendix B: General Fund Revenue Analysis
- Appendix C: General Fund Expenditure Analysis
- Appendix D: Supporting Tables for
Revenue and Expenditure Analysis



APPENDIX A:

General Assumptions

Table A-1	General Assumptions	F-3
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Table A-3	Cumulative Occupied Dwelling Units and Building Square Footage.....	F-5
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Table A-1
Mossdale Tract Infrastructure Finance Plan
Fiscal Impact Analysis - City of Lathrop
General Assumptions

**City of
Lathrop**

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

gen assumps

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

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

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**City of
Lathrop**

Source: City of Lathrop; LWA; EPS.

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

City of
Lathrop

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

occupied

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

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

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

City of Lathrop

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

pop

Source: California Department of Finance; EPS.

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

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

City of
Lathrop

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

lu assum

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

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



APPENDIX B:

General Fund Revenue Analysis

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Attachment F: Lathrop Fiscal Impact Analysis

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

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

rev pro

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

[1] Based on amended Fiscal Year 2020-21 Budgeted General Fund revenues as provided by City staff, current as of March, 2021.

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

[3] City Property Transfer Tax revenues are included in the Property Tax total.

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

[5] This revenue source is not expected to be affected by anticipated development and therefore is not evaluated in this analysis.

[6] This revenue source is dedicated to and directly offsets costs as shown in Table C-1.

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

City of Lathrop

Revenues	Source	Cumulative Estimated Annual Revenues					
		2025	2030	2035	2040	2050	Buildout (2060)
General Fund							
Property Tax	Table B-3	\$1,302,600	\$2,508,900	\$2,970,200	\$3,260,300	\$4,285,100	\$5,181,800
Property Tax in Lieu of VLF	Table B-3	\$524,200	\$1,014,400	\$1,204,400	\$1,320,900	\$1,732,300	\$2,092,400
Property Transfer Tax	Table B-4	\$51,600	\$84,500	\$98,300	\$109,900	\$180,400	\$243,200
Sales and Use Tax	Table B-5	\$2,173,900	\$5,370,000	\$6,510,000	\$7,203,900	\$7,536,100	\$7,699,700
Transient Occupancy Tax	-	\$98,000	\$174,100	\$203,100	\$224,200	\$316,500	\$397,800
Franchise Tax	-	\$149,700	\$265,900	\$310,200	\$342,500	\$483,400	\$607,600
Licenses and Permits	-	\$38,800	\$69,000	\$80,500	\$88,900	\$125,500	\$157,700
Fines	-	\$17,100	\$30,400	\$35,400	\$39,100	\$55,300	\$69,400
Total Annual General Fund Revenues		\$4,355,900	\$9,517,200	\$11,412,100	\$12,589,700	\$14,714,600	\$16,449,600
Less EIFD Contribution		(\$130,260)	(\$501,772)	(\$594,039)	(\$652,066)	(\$857,014)	(\$1,036,354)
Net General Fund Revenues		\$4,225,640	\$9,015,428	\$10,818,061	\$11,937,634	\$13,857,586	\$15,413,246
EIFD Contribution - Maximum Tax Rate							
Less EIFD Contribution		(\$130,260)	(\$501,772)	(\$594,039)	(\$652,066)	(\$857,014)	(\$1,036,354)
Net General Fund Revenues		\$4,095,380	\$8,513,657	\$10,224,021	\$11,285,568	\$13,000,573	\$14,376,891
EIFD Contribution - Variable Tax Rate							
Less EIFD Contribution		(\$130,260)	(\$326,152)	(\$282,169)	(\$309,731)	(\$192,828)	(\$233,180)
Net General Fund Revenues		\$4,095,380	\$8,689,277	\$10,535,892	\$11,627,903	\$13,664,758	\$15,180,066

rev

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

Attachment F: Lathrop Fiscal Impact Analysis

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Page 1 of 2

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

City of Lathrop

Item	Assumption/ Source	Formula	Estimated Property Tax Revenues (2020\$)					
			2025	2030	2035	2040	2050	Buildout (2060)
Assessed Value of New Development								
Assessed Value of New Development in Current City Limits	Table D-2	a	\$1,155,739,800	\$2,208,724,755	\$2,602,589,505	\$2,860,955,705	\$3,773,498,205	\$4,572,023,205
Assessed Value of New Development in Annexation Area		b	\$6,863,250	\$41,179,500	\$68,632,500	\$68,632,500	\$68,632,500	\$68,632,500
Total Assessed Value		$c = a + b$	\$1,162,603,050	\$2,249,904,255	\$2,671,222,005	\$2,929,588,205	\$3,842,130,705	\$4,640,655,705
Property Tax Revenue (1% of Assessed Value)								
Property Tax Revenue in Current City Limits	1.0000%	$d = a * 1.00\%$	\$11,557,398	\$22,087,248	\$26,025,895	\$28,609,557	\$37,734,982	\$45,720,232
Property Tax Revenue in Annexation Area		$e = b * 1.00\%$	\$68,633	\$411,795	\$686,325	\$686,325	\$686,325	\$686,325
Total Property Tax Revenue		$f = d + e$	\$11,626,031	\$22,499,043	\$26,712,220	\$29,295,882	\$38,421,307	\$46,406,557
Estimated Property Tax Allocation								
Estimated Property Tax Allocation in Current City Limits [1]								
City of Lathrop General Fund	11.2295%	$g = d * 11.23\%$	\$1,297,838	\$2,480,288	\$2,922,578	\$3,212,711	\$4,237,450	\$5,134,154
Other Agencies/ERAF	88.7705%	$h = d * 88.77\%$	\$10,259,560	\$19,606,960	\$23,103,317	\$25,396,847	\$33,497,532	\$40,586,078
Property Tax Allocation in Annexation Area [2]								
City of Lathrop General Fund	6.9381%	$i = e * 6.94\%$	\$4,762	\$28,571	\$47,618	\$47,618	\$47,618	\$47,618
Other Agencies/ERAF	93.0619%	$j = e * 93.06\%$	\$63,871	\$383,224	\$638,707	\$638,707	\$638,707	\$638,707
Total City of Lathrop General Fund Property Tax		$k = g + i$	\$1,302,600	\$2,508,859	\$2,970,196	\$3,260,329	\$4,285,068	\$5,181,772
EIFD Allocation - Maximum Tax Rate								
EIFD Allocation Percentage [3]		l	10.0%	20.0%	20.0%	20.0%	20.0%	20.0%
EIFD Allocation		$m = k * l$	\$130,260	\$501,772	\$594,039	\$652,066	\$857,014	\$1,036,354
Net City General Fund Property Tax		$n = k - m$	\$1,172,340	\$2,007,087	\$2,376,157	\$2,608,263	\$3,428,055	\$4,145,418
EIFD Allocation - Variable Tax Rate								
EIFD Allocation Percentage [3]		l	10.0%	13.0%	9.5%	9.5%	4.5%	4.5%
EIFD Allocation		$m = k * l$	\$130,260	\$326,152	\$282,169	\$309,731	\$192,828	\$233,180
Net City General Fund Property Tax		$n = k - m$	\$1,172,340	\$2,182,707	\$2,688,028	\$2,950,598	\$4,092,240	\$4,948,592

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

City of
Lathrop

Item	Assumption/ Source	Formula	Estimated Property Tax Revenues (2020\$)					
			2025	2030	2035	2040	2050	Buildout (2060)
Property Tax In-Lieu of Motor Vehicle In-Lieu Fee Revenue (VLF)								
Total Citywide Assessed Value [4]		I	\$4,435,798,404	\$4,435,798,404	\$4,435,798,404	\$4,435,798,404	\$4,435,798,404	\$4,435,798,404
Total Assessed Value of Project		m	\$1,162,603,050	\$2,249,904,255	\$2,671,222,005	\$2,929,588,205	\$3,842,130,705	\$4,640,655,705
Total Assessed Value		$n = I + m$	\$5,598,401,454	\$6,685,702,659	\$7,107,020,409	\$7,365,386,609	\$8,277,929,109	\$9,076,454,109
Percent Change in AV		$o = m / I$	26.21%	50.72%	60.22%	66.04%	86.62%	104.62%
Property Tax In-Lieu of VLF [5]	\$2,000,000	$p = o * \$2,000,000$	\$524,191	\$1,014,430	\$1,204,393	\$1,320,884	\$1,732,329	\$2,092,365

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

prop tax

[1] Reflects the average property tax allocation to the City General Fund for all TRAs within the 200-year flood plain that are within the boundaries of the City of Lathrop. TRAs include: 007-000, 007-007, 007-008, 007-012, 007-013, 007-014, 007-022, 007-029, 007-041, 007-043, 007-046, 007-047, 007-048, 007-049, 007-071, 007-074, 007-091, 007-092, 007-093, and 007-095.

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

[3] EIFD allocation percentage represents the portion of property tax revenues to be diverted to the EIFD. Allocation percentages are negotiated allocation amounts based on discussions between the County, the Cities of Lathrop, Stockton, and Manteca, and Project Consultants. Reflects the Initial Base Rate for the period ending 2029 and the Maximum Tax Allocation Rate for 2030 and beyond.

[4] Reflects Assessed Valuation for FY 2020-21. Includes Citywide secured, unsecured, homeowner exemption, and public utility roll.

[5] Property tax in-lieu of VLF amount derived from the City of Lathrop FY 2020-21 Annual Budget. Refer to Table B-1 for details.

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

City of
 Lathrop

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

transfer

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

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

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

City of
Lathrop

Item	Formula	Source/ Assumptions	Annual Sales Tax Revenue					
			2025	2030	2035	2040	2050	Buildout (2060)
Estimated Annual Taxable Sales								
Annual Taxable Sales from Market Support (Residents and Employees)	<i>a</i>		\$23,862,923	\$35,879,306	\$40,846,091	\$45,671,517	\$78,967,069	\$108,705,661
Annual Taxable Sales from Onsite Commercial Uses	<i>b</i>		\$193,525,754	\$501,119,932	\$610,149,049	\$674,720,431	\$674,646,037	\$661,263,670
Annual Taxable Sales from New Development	<i>c = a + b</i>		\$217,388,677	\$536,999,238	\$650,995,140	\$720,391,948	\$753,613,106	\$769,969,332
Annual Sales Tax Revenue [1]								
Bradley Burns Local Sales Tax Revenue	<i>d = c * 1.0000%</i>	1.0000%	\$2,173,887	\$5,369,992	\$6,509,951	\$7,203,919	\$7,536,131	\$7,699,693
City of Lathrop Prop 172 Public Safety Sales Tax Revenue [2]								
	<i>f = d * 0.0000%</i>	0.0000%	-	-	-	-	-	-

sales

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

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

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

Attachment F: Lathrop Fiscal Impact Analysis

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

City of Lathrop

Annual Taxable Sales from Market Support	Assumption	Estimated Annual Taxable Sales (2020\$)					
		2025	2030	2035	2040	2050	Buildout (2060)
Annual Taxable Sales from New Residents							
Residential Development	Table A-3			Occupied Dwelling Units			
Owner-Occupied Residential		659	753	825	984	2,572	4,002
Renter-Occupied Residential		387	567	621	621	621	621
Total Residential Development		1,047	1,320	1,446	1,605	3,194	4,623
Taxable Retail Expenditures	per Household [1]			Taxable Retail Expenditures			
Low Density Residential	\$26,000	\$17,144,660	\$19,588,660	\$21,446,100	\$25,576,460	\$66,880,060	\$104,053,300
High Density Residential	\$15,000	\$5,809,200	\$8,502,300	\$9,320,100	\$9,320,100	\$9,320,100	\$9,320,100
Total Taxable Retail Expenditures		\$22,953,860	\$28,090,960	\$30,766,200	\$34,896,560	\$76,200,160	\$113,373,400
Estimated Citywide Capture from New Households [2]	80%	\$18,363,088	\$22,472,768	\$24,612,960	\$27,917,248	\$60,960,128	\$90,698,720
Estimated Taxable Sales inside Project Area	50%	\$9,181,544	\$11,236,384	\$12,306,480	\$13,958,624	\$30,480,064	\$45,349,360
Estimated Taxable Sales outside Project Area	50%	\$9,181,544	\$11,236,384	\$12,306,480	\$13,958,624	\$30,480,064	\$45,349,360
Annual Taxable Sales from New Employment							
Taxable Sales from New Employment							
Employees	Table A-4	5,092	12,413	15,031	16,439	16,673	16,673
Average Daily Taxable Sales per New Employee	\$10.00						
Work Days per Year	240						
Taxable Sales from New Employees [3]	50%						
Total Taxable Sales from New Employees		\$6,110,928	\$14,896,153	\$18,036,812	\$19,726,966	\$20,007,712	\$20,007,712
Estimated Citywide Capture from New Employees [2]	90%	\$5,499,835	\$13,406,538	\$16,233,131	\$17,754,269	\$18,006,941	\$18,006,941
Estimated Taxable Sales inside Project Area	70%	\$3,849,884	\$9,384,576	\$11,363,191	\$12,427,988	\$12,604,859	\$12,604,859
Estimated Taxable Sales outside Project Area	30%	\$1,649,950	\$4,021,961	\$4,869,939	\$5,326,281	\$5,402,082	\$5,402,082
Total Annual Taxable Sales from Market Support		\$23,862,923	\$35,879,306	\$40,846,091	\$45,671,517	\$78,967,069	\$108,705,661
Taxable City Sales inside Project Area		\$13,031,428	\$20,620,960	\$23,669,671	\$26,386,612	\$43,084,923	\$57,954,219
Taxable City Sales outside Project Area		\$10,831,494	\$15,258,345	\$17,176,419	\$19,284,905	\$35,882,146	\$50,751,442

sales a

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

[1] For details pertaining to household taxable expenditure assumptions, refer to Table D-3.

[2] Represents the portion of household and employee retail expenditures estimated to take place within the City of Lathrop.

[3] Taxable sales from employees discounted by 50 percent to account for employees who are also residents.

Attachment F: Lathrop Fiscal Impact Analysis

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

City of
 Lathrop

Item	Annual Taxable Sales per Sq. Ft. [1]	Estimated Annual Taxable Sales (2020\$)					
		2025	2030	2035	2040	2050	Buildout (2060)
Taxable Sales from Commercial Development							
Taxable Sales Generating Occupied Commercial Development Square Feet							
Retail Commercial		874,076	2,226,500	Occupied Building Square Feet		3,058,006	3,058,006
Total		874,076	2,226,500	2,702,398	3,001,856	3,058,006	3,058,006
Annual Taxable Sales from Onsite Commercial Development							
Retail Commercial	\$240	\$209,778,278	\$534,359,905	Total Taxable Sales		\$733,921,344	\$733,921,344
Total		\$209,778,278	\$534,359,905	\$648,575,575	\$720,445,500	\$733,921,344	\$733,921,344
Less Total Annual Taxable Sales from Market Support (within the Project) [2]		\$13,031,428	\$20,620,960	\$23,669,671	\$26,386,612	\$43,084,923	\$57,954,219
Annual Sales Less Market Support		\$196,746,850	\$513,738,945	\$624,905,904	\$694,058,888	\$690,836,421	\$675,967,125
Less Shift of Sales from Existing Retail to the Project [3]		10%	\$20,977,828	\$53,435,991	\$64,857,558	\$72,044,550	\$67,596,713
Total Taxable Sales from Retail Commercial Uses		\$175,769,022	\$460,302,954	\$560,048,346	\$622,014,338	\$621,752,779	\$608,370,413
Occupied Nonretail Commercial Uses							
Office Commercial		565,788	1,382,757	Occupied Building Square Feet		1,869,377	1,869,377
Industrial		2,985,558	6,780,639	1,632,305	1,831,944	8,709,275	8,709,275
Total		3,551,346	8,163,396	8,387,835	8,709,275	8,709,275	8,709,275
Total Taxable Sales from Nonretail Commercial Uses							
Office Commercial	\$5	\$2,828,940	\$6,913,785	Total Taxable Sales		\$9,346,885	\$9,346,885
Industrial	\$5	\$14,927,791	\$33,903,193	\$8,161,527	\$9,159,720	\$43,546,373	\$43,546,373
Total		\$17,756,732	\$40,816,978	\$41,939,176	\$43,546,373	\$52,893,258	\$52,893,258
Total Taxable Sales from Nonretail Commercial Development		\$17,756,732	\$40,816,978	\$50,100,703	\$52,706,093	\$52,893,258	\$52,893,258
Total Nonresidential Taxable Sales		\$193,525,754	\$501,119,932	\$610,149,049	\$674,720,431	\$674,646,037	\$661,263,670

sales b

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

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

[2] Estimated in Table B-5A.

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



APPENDIX C:

General Fund Expenditure Analysis

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

Attachment F: Lathrop Fiscal Impact Analysis

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

City of
Lathrop

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

exp

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

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

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

City of
Lathrop

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

exp est

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

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

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

City of
Lathrop

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

police

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

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

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



APPENDIX D:

Supporting Tables for Revenue and Expenditure Analysis

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

Attachment F: Lathrop Fiscal Impact Analysis

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

City of Lathrop

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

TRA

Source: San Joaquin County Auditor-Controller; EPS.

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

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

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

City of
 Lathrop

Item	Rounded Value per Unit/Sq. Ft. [1]	Total Assessed Value (2020\$)					
		2025	2030	2035	2040	2050	Buildout (2060)
Development Projections in Current City Limits							
Residential Land Uses	per Unit						
Low Density Residential	\$525,000	\$368,287,500	\$420,787,500	\$460,687,500	\$549,412,500	\$1,436,662,500	\$2,235,187,500
High Density Residential	\$200,000	\$82,400,000	\$120,600,000	\$132,200,000	\$132,200,000	\$132,200,000	\$132,200,000
Subtotal Residential		\$450,687,500	\$541,387,500	\$592,887,500	\$681,612,500	\$1,568,862,500	\$2,367,387,500
Nonresidential Land Uses	per Sq. Ft.						
Retail Commercial	\$250	\$229,373,550	\$560,577,150	\$661,745,400	\$742,680,000	\$757,855,500	\$757,855,500
Office Commercial	\$250	\$152,915,700	\$373,718,100	\$441,163,600	\$495,120,000	\$505,237,000	\$505,237,000.00
Industrial	\$100	\$322,763,050	\$733,042,005	\$906,793,005	\$941,543,205	\$941,543,205	\$941,543,205
Subtotal Nonresidential		\$705,052,300	\$1,667,337,255	\$2,009,702,005	\$2,179,343,205	\$2,204,635,705	\$2,204,635,705
Total All Land Uses		\$1,155,739,800	\$2,208,724,755	\$2,602,589,505	\$2,860,955,705	\$3,773,498,205	\$4,572,023,205
Development Projections in Annexation Area							
Nonresidential Land Uses	per Sq. Ft.						
Retail Commercial	\$250	\$6,863,250	\$41,179,500	\$68,632,500	\$68,632,500	\$68,632,500	\$68,632,500
Subtotal Nonresidential		\$6,863,250	\$41,179,500	\$68,632,500	\$68,632,500	\$68,632,500	\$68,632,500
Total All Land Uses		\$6,863,250	\$41,179,500	\$68,632,500	\$68,632,500	\$68,632,500	\$68,632,500
Total City of Lathrop Development Projections							
Residential Land Uses	per Unit						
Low Density Residential	\$525,000	\$368,287,500	\$420,787,500	\$460,687,500	\$549,412,500	\$1,436,662,500	\$2,235,187,500
High Density Residential	\$200,000	\$82,400,000	\$120,600,000	\$132,200,000	\$132,200,000	\$132,200,000	\$132,200,000
Subtotal Residential		\$82,400,000	\$120,600,000	\$132,200,000	\$132,200,000	\$132,200,000	\$132,200,000
Nonresidential Land Uses	per Sq. Ft.						
Retail Commercial	\$250	\$236,236,800	\$601,756,650	\$730,377,900	\$811,312,500	\$826,488,000	\$826,488,000
Office Commercial	\$250	\$152,915,700	\$373,718,100	\$441,163,600	\$495,120,000	\$505,237,000	\$505,237,000
Industrial	\$100	\$322,763,050	\$733,042,005	\$906,793,005	\$941,543,205	\$941,543,205	\$941,543,205
Subtotal Nonresidential		\$711,915,550	\$1,708,516,755	\$2,078,334,505	\$2,247,975,705	\$2,273,268,205	\$2,273,268,205
Total All Land Uses		\$1,162,603,050	\$2,249,904,255	\$2,671,222,005	\$2,929,588,205	\$3,842,130,705	\$4,640,655,705

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

AV

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

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

City of Lathrop

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

income

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

[1] See Table A-5 for detail on estimated values for owner-occupied units.

[2] Based on a 5%, 30-year fixed-rate mortgage with a 20% down payment, \$150 monthly Homeowner's association dues and 2% annual taxes and insurance.

High density residential based on an average monthly rent assumption of \$1,500 based on data on similar multifamily residential obtained from Costar and an average size of 1,000 square feet.

[3] Assumes 35% of income dedicated to housing costs (mortgage, taxes, insurance, and HOA dues) or rent payments. Rounded to the nearest \$1,000.

[4] Based on household expenditures data from the Bureau of Labor Statistics, 2018 Consumer Expenditure Survey.

Table D-4
Mossdale Tract Infrastructure Finance Plan
Fiscal Impact Analysis - City of Lathrop
Total and Taxable Retail Sales per Square Feet (2020\$)

Item	Total Retail Sales per Square Foot							
	Original Data [see Note]	Escalated Data (2020\$) [1]	Total Retail Sales by Shopping Center Type					
			Neighborhood		Community		Regional	
			% [2]	No.	% [2]	No.	% [2]	No.
Total Retail Sales per Square Foot								
Motor Vehicle and Parts Dealers [3]	\$250	\$279	3%	\$8	2%	\$6	1%	\$3
Home Furnishings and Appliance Stores	\$525	\$586	0%	\$0	7%	\$41	10%	\$59
Bldg. Matrl. and Garden Equip. and Supplies	\$356	\$398	0%	\$0	15%	\$60	1%	\$4
Food and Beverage Stores [4]	-	\$578	55%	\$318	24%	\$139	3%	\$17
Gasoline Stations [5]	\$1,321	\$1,664	1%	\$17	2%	\$33	1%	\$17
Clothing and Clothing Accessories Stores	\$370	\$413	2%	\$8	5%	\$21	20%	\$83
General Merchandise Stores	\$360	\$402	5%	\$20	20%	\$80	20%	\$80
Food Services and Drinking Places	\$492	\$550	8%	\$44	10%	\$55	20%	\$110
Other Retail	\$209	\$234	12%	\$28	7%	\$16	18%	\$42
Nonretail [6]	NA	\$0	14%	\$0	8%	\$0	6%	\$0
Total			100%	\$440	100%	\$450	100%	\$410
Taxable Retail Sales per Square Foot by Retail Center Type								
Percent Taxable by Shopping Center Type [7]				44%		54%		98%
Taxable Sales per Square Foot (Rounded)				\$190		\$240		\$400

retail sales

Note: Original data is based on an average of multiple sources and is presented in 2016\$ unless noted otherwise in footnotes.

Source: BizMiner 2016; ULI Dollars & Cents 2008; State of California Board of Equalization (BOE) Publication 61; Bureau of Labor Statistics, "CPI-All Urban Consumers (Current Series) - West Urban"; RetailSails http://retailsails.files.wordpress.com/2011/09/rs_spsf.pdf; eMarketer pulled February 2019; respective annual 10-K reports; EPS.

[1] Sales adjusted to year-end 2020 based on the Consumer Price Index, All items in West urban, all urban consumers, not seasonally adjusted:

<u>Year</u>	<u>CPI</u>	<u>Adjustment to 2020\$</u>
2008	219.65	25.9%
2016	247.71	11.7%
2018	263.26	5.1%
2019	270.35	2.3%
2020	276.59	0.0%

[2] Reflects percentage of total square footage by retail category by retail center type, estimated based on ULI's Dollars & Cents 2008.

[3] Reflects motor vehicle parts only; excludes taxable sales per square foot for dealerships.

[4] Sales per square foot for Food and Beverage stores estimated based on the averages from BizMiner, RetailSales, eMarketer, and annual 10-K reports, escalated to 2020\$.

[5] Estimated using ULI's Dollars & Cents, 2008, escalated to 2020\$.

[6] Included to account for non-taxable retail space occupants, such as services.

[7] Based on BOE Publication 61, March 2018.

ATTACHMENT G:
Manteca Fiscal Impact Analysis



List of Tables

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

DRAFTCity of
Manteca

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

Item	Estimated Annual Revenues/Expenditures (Rounded)					
	2025 [1]	2030	2035	2040	2050	Buildout (2060)
Annual Fiscal Impact Summary						
Prior to EIFD Allocation						
Annual General Fund Revenues	\$4,922,000	\$10,196,000	\$15,653,000	\$17,714,000	\$18,846,000	\$19,403,000
Annual General Fund Expenditures	\$5,884,000	\$8,951,000	\$12,428,000	\$13,793,000	\$14,069,000	\$14,204,000
Net General Fund Surplus/(Deficit)	(\$962,000)	\$1,245,000	\$3,225,000	\$3,921,000	\$4,777,000	\$5,199,000
Net of EIFD Allocation - Maximum Tax Rate						
EIFD Contribution [2]	(\$88,900)	(\$666,300)	(\$943,000)	(\$1,044,100)	(\$1,079,900)	(\$1,097,400)
Net General Fund Surplus/(Deficit)	(\$1,050,900)	\$578,700	\$2,282,000	\$2,876,900	\$3,697,100	\$4,101,600
Net of EIFD Allocation - Variable Tax Rate						
EIFD Contribution [2]	(\$88,900)	(\$433,100)	(\$447,900)	(\$496,000)	(\$243,000)	(\$246,900)
Net General Fund Surplus/(Deficit)	(\$1,050,900)	\$811,900	\$2,777,100	\$3,425,000	\$4,534,000	\$4,952,100
						<i>sum</i>

Source: EPS.

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

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

Attachment G: Manteca Fiscal Impact Analysis

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

City of
Manteca

Item	Estimated Annual Revenues / Expenditures (Rounded)					
	2025 [1]	2030	2035	2040	2050	Buildout (2060)
Annual General Fund Revenues						
Property Taxes	\$1,777,900	\$3,331,400	\$4,715,100	\$5,220,700	\$5,399,400	\$5,487,100
Property Tax In-Lieu of Vehicle License Fees	\$1,024,500	\$1,956,100	\$2,815,000	\$3,137,400	\$3,234,600	\$3,282,300
Real Property Transfer Tax	\$71,200	\$144,000	\$204,000	\$225,300	\$228,800	\$230,500
Sales and Use Taxes	\$1,621,400	\$3,996,700	\$6,814,500	\$7,893,500	\$8,702,000	\$9,099,000
Public Safety Sales and Use Tax	\$46,900	\$115,600	\$197,000	\$228,200	\$251,600	\$263,100
Transient Occupancy Tax	\$115,200	\$197,600	\$275,000	\$305,700	\$312,100	\$315,300
Licenses and Permits	-	-	-	-	-	-
Business Licenses	\$72,300	\$124,100	\$172,700	\$191,900	\$195,900	\$197,900
Franchise Fees	\$192,600	\$330,600	\$460,000	\$511,200	\$522,000	\$527,300
Total General Fund Revenue	\$4,922,000	\$10,196,100	\$15,653,300	\$17,713,900	\$18,846,400	\$19,402,500
Annual General Fund Expenditures						
General Government						
Legislation and Policy	\$170,100	\$291,900	\$406,200	\$451,400	\$460,900	\$465,600
Legal Services	\$99,800	\$171,200	\$238,200	\$264,700	\$270,300	\$273,100
City Administration	\$86,800	\$149,000	\$207,300	\$230,400	\$235,300	\$237,600
Public Works Administration	\$16,700	\$28,700	\$40,000	\$44,400	\$45,400	\$45,800
Non Departmental	\$995,200	\$1,707,800	\$2,376,400	\$2,641,000	\$2,696,700	\$2,724,100
Human Resources	\$178,200	\$305,800	\$425,600	\$473,000	\$482,900	\$487,800
Fiscal and Revenue Management	\$96,600	\$165,700	\$230,600	\$256,300	\$261,700	\$264,400
Economic and Community Development	\$79,300	\$136,100	\$189,400	\$210,500	\$215,000	\$217,200
Fleet Maintenance	\$48,800	\$83,800	\$116,600	\$129,600	\$132,400	\$133,700
Subtotal General Government	\$1,771,500	\$3,040,000	\$4,230,300	\$4,701,300	\$4,800,600	\$4,849,300
Public Safety						
Police Protection	\$2,015,500	\$3,458,800	\$4,812,900	\$5,348,900	\$5,461,700	\$5,517,100
Animal Services	\$21,400	\$36,800	\$51,200	\$56,900	\$58,100	\$58,700
Fire Protection	\$1,700,000	\$1,692,300	\$2,354,800	\$2,617,000	\$2,672,200	\$2,699,300
Subtotal Public Safety	\$3,736,900	\$5,187,900	\$7,218,900	\$8,022,800	\$8,192,000	\$8,275,100
Parks, Recreation, and Community Services						
Parks Maintenance	\$181,200	\$368,100	\$492,600	\$534,200	\$534,200	\$534,200
Library	\$8,200	\$16,700	\$22,400	\$24,200	\$24,200	\$24,200
Recreational and Senior Services	\$61,500	\$125,000	\$167,300	\$181,400	\$181,400	\$181,400
Subtotal Parks, Recreation, and Community Svcs	\$250,900	\$509,800	\$682,300	\$739,800	\$739,800	\$739,800
Public Utilities						
Storm Drainage	\$72,800	\$124,900	\$173,800	\$193,100	\$197,200	\$199,200
Subtotal Public Utilities	\$72,800	\$124,900	\$173,800	\$193,100	\$197,200	\$199,200
Transportation						
Streets	\$51,400	\$88,200	\$122,700	\$136,400	\$139,300	\$140,700
Subtotal Transportation	\$51,400	\$88,200	\$122,700	\$136,400	\$139,300	\$140,700
Total General Fund Expenditures	\$5,883,500	\$8,950,800	\$12,428,000	\$13,793,400	\$14,068,900	\$14,204,100
EIFD Contribution [2]						
Maximum Tax Rate	(\$88,900)	(\$666,300)	(\$943,000)	(\$1,044,100)	(\$1,079,900)	(\$1,097,400)
Variable Tax Rate	(\$88,900)	(\$433,100)	(\$447,900)	(\$496,000)	(\$243,000)	(\$246,900)
Net General Fund Surplus/(Deficit)						
Prior to EIFD Allocation	(\$961,500)	\$1,245,300	\$3,225,300	\$3,920,500	\$4,777,500	\$5,198,400
Net of EIFD Allocation - Maximum Tax	(\$1,050,400)	\$579,000	\$2,282,300	\$2,876,400	\$3,697,600	\$4,101,000
Net of EIFD Allocation - Variable Tax	(\$1,050,400)	\$812,200	\$2,777,400	\$3,424,500	\$4,534,500	\$4,951,500

detsum

Source: EPS.

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



APPENDICES:

- Appendix A: General Assumptions
- Appendix B: General Fund Revenue Analysis
- Appendix C: General Fund Expenditure Analysis
- Appendix D: Supporting Tables for
Revenue and Expenditure Analysis



APPENDIX A:

General Assumptions

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

City of Manteca

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

gen assumps

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

- [1] Reflects the City of Manteca Fiscal Year 2020-21 adopted budget. Revenues and expenditures are in 2020 dollars. This analysis does not reflect changes in values resulting from inflation or appreciation.
- [2] This analysis assumes the EIFD will be formed in FY 2022-23 (Base Year) with the first year of revenue accruing to the district in FY 2023-24. Secured and unsecured tax rolls for a fiscal year are based on taxable assessed values with a lien date of the prior January 1. Thus, the initial phase of this analysis includes estimated development occurring in July-December 2022 (50% of development estimated in calendar year 2022) and development occurring in full calendar years for the remainder of the phase (2023-2025). Subsequent phases include 5-year development periods for development occurring from 2026 through 2040 and 10-year development periods from 2041 through 2060.
- [3] Based on population estimates from the California Department of Finance (DOF) data for January 1, 2020.
- [4] US Census Onthemap.ces.census.gov estimated a total of 18,767 jobs in Manteca, CA in 2018. California EDD reports an annual average growth rate of 0.95% since 2018 for the Stockton-Lodi MSA. EPS adjusted the 2018 employment figure to arrive at a 2020 employment estimate using this growth rate and further increased the total by 10% to account for self-employed workers. Estimate is rounded to the nearest hundred employees.
- [5] Persons served is defined as total population plus half of total employees. Used to estimate specific revenues and expenditures that are assumed to be impacted by growth in resident and employment populations and to avoid double counting of employees who reside in the City.

Attachment G: Manteca Fiscal Impact Analysis

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

City of
Manteca

Land Use	Cumulative Dwelling Units/Square Footage											
	2025 [1]		2030		2035		2040		2050		Buildout (2060)	
	Dwelling Units	Building Sq. Ft.	Dwelling Units	Building Sq. Ft.	Dwelling Units	Building Sq. Ft.	Dwelling Units	Building Sq. Ft.	Dwelling Units	Building Sq. Ft.	Dwelling Units	Building Sq. Ft.
Development Projections in Current City Limits [2]												
Residential Land Uses [4]												
Low Density Residential	1,057	-	2,180	-	3,171	-	3,559	-	3,559	-	3,559	-
High Density Residential	469	-	738	-	738	-	738	-	738	-	738	-
Subtotal Residential	1,526	-	2,918	-	3,909	-	4,297	-	4,297	-	4,297	-
Nonresidential Land Uses												
Retail Commercial [5]	-	622,825	-	1,704,068	-	2,777,102	-	3,119,274	-	3,519,274	-	3,715,722
Office Commercial [5]	-	155,706	-	426,017	-	694,276	-	779,819	-	879,819	-	928,931
Industrial	-	3,625,609	-	3,998,189	-	4,185,741	-	4,185,741	-	4,185,741	-	4,185,741
Subtotal Nonresidential	-	4,404,141	-	6,128,274	-	7,657,119	-	8,084,834	-	8,584,834	-	8,830,394
Total All Land Uses	1,526	4,404,141	2,918	6,128,274	3,909	7,657,119	4,297	8,084,834	4,297	8,584,834	4,297	8,830,394
Development Projections in Annexation Areas [3]												
Residential Land Uses [4]												
Low Density Residential	276	-	691	-	860	-	860	-	860	-	860	-
Subtotal Residential	276	-	691	-	860	-	860	-	860	-	860	-
Nonresidential Land Uses												
Retail Commercial [5]	-	-	-	-	-	229,500	-	382,500	-	382,500	-	382,500
Industrial	-	-	-	-	-	1,131,402	-	1,885,670	-	1,885,670	-	1,885,670
Subtotal Nonresidential	-	-	-	-	-	1,360,902	-	2,268,170	-	2,268,170	-	2,268,170
Total All Land Uses	276	-	691	-	860	1,360,902	860	2,268,170	860	2,268,170	860	2,268,170
Total City of Manteca Development Projections												
Residential Land Uses [4]												
Low Density Residential	1,333	-	2,871	-	4,031	-	4,419	-	4,419	-	4,419	-
High Density Residential	469	-	738	-	738	-	738	-	738	-	738	-
Subtotal Residential	1,802	-	3,609	-	4,769	-	5,157	-	5,157	-	5,157	-
Nonresidential Land Uses												
Retail Commercial [5]	-	622,825	-	1,704,068	-	3,006,602	-	3,501,774	-	3,901,774	-	4,098,222
Office Commercial [5]	-	155,706	-	426,017	-	694,276	-	779,819	-	879,819	-	928,931
Industrial	-	3,625,609	-	3,998,189	-	5,317,143	-	6,071,411	-	6,071,411	-	6,071,411
Subtotal Nonresidential	-	4,404,141	-	6,128,274	-	9,018,021	-	10,353,004	-	10,853,004	-	11,098,564
Total All Land Uses	1,802	4,404,141	3,609	6,128,274	4,769	9,018,021	5,157	10,353,004	5,157	10,853,004	5,157	11,098,564

Source: City of Manteca; LWA; EPS.

lu

- [1] This analysis assumes the EIFD will be formed in FY 2022-23 (Base Year) with the first year of revenue accruing to the district in FY 2023-24. Secured and unsecured tax rolls for a fiscal year are based on taxable assessed values with a lien date of the prior January 1. Thus, the initial phase of this analysis includes estimated development occurring in July-December 2022 (50% of development estimated in calendar year 2022) and development occurring in full calendar years for the remainder of the phase (2023-2025). Subsequent phases include 5-year development periods for development occurring from 2026 through 2040 and 10-year development periods from 2041 through 2060.
- [2] Development projections were provided by LWA and are based on land use data provided by the City as of February, 2020. Includes development projections in railroad Industrial Area, Center Point South, Telles and Willson, Villa Ticino West, Yosemite Greens, Kiper, Alma Apartments, Yosemite/Fishback, Family Entertainment Zone, Embarcadero, Airport/Daniels, Highway 120, Oakwood Trails, Denali, Sundance, The Trails of Manteca, Cerri, Terra Ranch, Wackerly, Lewis Estates, and Oleander.
- [3] Includes development projections in the Manteca Annexation Area, and Oakwood Shores.
- [4] For the purpose of this analysis, low density residential is considered to be owner-occupied and high density residential is assumed to be renter-occupied.
- [5] Nonresidential commercial land use projections provided by the City reflect a general commercial land use designation. This analysis assumes general commercial will comprise both retail and office land uses. EPS determined a preliminary estimated allocation of retail and office space based on the existing proportion of retail and office space in the City, the City's current General Plan, and the proposed land use plans of anticipated development projects within the EIFD boundary.

Attachment G: Manteca Fiscal Impact Analysis

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

City of
Manteca

Land Use	Vacancy Rate [1]	Occupied Dwelling Units/Building Square Feet					
		2025	2030	2035	2040	2050	Buildout (2060)
Development Projections in Current City Limits							
Residential Land Uses				Occupied Dwelling Units			
Low Density Residential	6.0%	994	2,049	2,981	3,346	3,346	3,346
High Density Residential	6.0%	441	694	694	694	694	694
Subtotal Residential Land Uses		1,435	2,743	3,675	4,039	4,039	4,039
Nonresidential Land Uses				Building Square Feet			
Retail Commercial	7.5%	576,113	1,576,263	2,568,820	2,885,329	3,255,329	3,437,043
Office Commercial	7.5%	144,028	394,066	642,205	721,332	813,832	859,261
Industrial	7.5%	3,353,689	3,698,325	3,871,811	3,871,811	3,871,811	3,871,811
Subtotal Nonresidential		4,073,830	5,668,653	7,082,835	7,478,471	7,940,971	8,168,114
Development Projections in Annexation Areas							
Residential Land Uses				Occupied Dwelling Units			
Low Density Residential	6.0%	259	649	808	808	808	808
Subtotal Residential Land Uses		259	649	808	808	808	808
Nonresidential Land Uses				Building Square Feet			
Retail Commercial	7.5%	-	-	212,288	353,813	353,813	353,813
Industrial	7.5%	-	-	1,046,547	1,744,245	1,744,245	1,744,245
Subtotal Nonresidential		-	-	1,258,834	2,098,057	2,098,057	2,098,057
Total City of Manteca Development Projections							
Residential Land Uses				Occupied Dwelling Units			
Low Density Residential	6.0%	1,253	2,699	3,789	4,154	4,154	4,154
High Density Residential	6.0%	441	694	694	694	694	694
Subtotal Residential Land Uses		1,694	3,392	4,483	4,848	4,848	4,848
Nonresidential Land Uses				Building Square Feet			
Retail Commercial	7.5%	576,113	1,576,263	2,781,107	3,239,141	3,609,141	3,790,855
Office Commercial	7.5%	144,028	394,066	642,205	721,332	813,832	859,261
Industrial	7.5%	3,353,689	3,698,325	4,918,358	5,616,055	5,616,055	5,616,055
Subtotal Nonresidential		4,073,830	5,668,653	8,341,670	9,576,529	10,039,029	10,266,172

occupied

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

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

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

City of Manteca

Land Use	Assumption [1]	Estimated Population/Employees					
		2025	2030	2035	2040	2050	Buildout (2060)
Project Residents							
Residential Land Uses	<u>PPH</u>						
Low Density Residential	3.30	4,135	8,906	12,504	13,708	13,708	13,708
High Density Residential	2.50	1,102	1,734	1,734	1,734	1,734	1,734
Subtotal Residential Land Uses		5,237	10,640	14,238	15,442	15,442	15,442
Total Resident Population		5,237	10,640	14,238	15,442	15,442	15,442
Project Employees							
Nonresidential Land Uses	<u>Sq. Ft. per Emp.</u>						
Retail Commercial	400	1,440	3,941	6,953	8,098	9,023	9,477
Office Commercial	400	360	985	1,606	1,803	2,035	2,148
Industrial	2,000	8,384	9,246	12,296	14,040	14,040	14,040
Subtotal Nonresidential		10,185	14,172	20,854	23,941	25,098	25,665
Total Employee Population		10,185	14,172	20,854	23,941	25,098	25,665
Project Persons Served		10,329	17,726	24,666	27,413	27,991	28,275

pop

Source: California Department of Finance; EPS.

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

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

City of
Manteca

Land Use	Estimated Assessed Value [1]	Property Turnover Rate [2]	Vacancy Rate [3]	Persons per Household/ Sq. Ft. per Employee [4]
Residential Land Uses	<i>per Unit</i>			
Owner-Occupied Residential				
Low Density Residential	\$500,000	14.3%	6.0%	3.30
Renter-Occupied Residential				
High Density Residential	\$200,000	6.7%	6.0%	2.50
Nonresidential Land Uses	<i>per Sq. Ft.</i>			
Retail Commercial	\$250	5.0%	7.5%	400
Office Commercial	\$250	5.0%	7.5%	400
Industrial	\$100	5.0%	7.5%	2,000

lu assum

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

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



APPENDIX B:

General Fund Revenue Analysis

Table B-1	Revenue-Estimating Procedures Based on City of Lathrop FY 2020-21 Budget	G-8
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Table B-1
Mossdale Tract Infrastructure Finance Plan
Fiscal Impact Analysis - City of Manteca
Revenue-Estimating Procedures Based on City of Manteca FY 2020-21 Budget (2020\$)

City of
Manteca

Item	Estimating Procedure	Case Study Reference	FY 2020-21 Budgeted General Fund Revenues [1]	Offsetting Revenues	FY 2020-21 Budgeted Net General Fund Revenues	Service Population [2]	Revenue Multiplier
General Fund Revenues							
Property Taxes	Case Study	Table B-3	\$10,600,345	-	\$10,600,345	NA	-
Property Tax In-Lieu of Vehicle License Fees	Case Study	Table B-3	\$7,228,240	-	\$7,228,240	NA	-
Real Property Transfer Tax	Case Study	Table B-4	\$678,590	-	\$678,590	NA	-
Sales and Use Taxes	Case Study	Table B-5	\$11,770,857	-	\$11,770,857	NA	-
Public Safety Sales and Use Tax	Case Study	Table B-5	\$340,315	-	\$340,315	NA	-
Transient Occupancy Tax	Persons Served	-	\$1,062,469	-	\$1,062,469	95,300	\$11.15
Licenses and Permits	Persons Served	-	\$252,635	(\$252,635)	-	95,300	-
Business Licenses	Persons Served	-	\$667,000	-	\$667,000	95,300	\$7.00
Franchise Fees	Persons Served	-	\$1,777,125	-	\$1,777,125	95,300	\$18.65
Excise Tax	[3]	-	\$450,000	-	\$450,000	NA	-
Intergovernmental	[3]	-	\$1,746,492	(\$295,000)	\$1,451,492	NA	-
Charges for Services	[3]	-	\$8,699,849	(\$4,940,845)	\$3,759,004	NA	-
Fines and Forfeitures	Persons Served	-	\$304,980	(\$304,980)	\$0	95,300	-
Use of Money & Property	[3]	-	\$920,000	-	\$920,000	NA	-
All Other Revenue	[3]	-	\$57,650	-	\$57,650	NA	-
Total General Fund Revenues			\$46,556,547	(\$5,793,460)	\$40,763,087		
Fund Reserves			\$8,315,434				
Total General Fund Revenues (Incl. Reserves)			\$54,871,981				

Source: City of Manteca FY 2020-21 Final Budget including Midyear Budget Amendments (Current as of March 10, 2021); EPS.

rev pro

[1] Includes midyear budget amendments as provided by City staff, current as of March 10, 2021.

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

[3] This revenue source is not expected to be affected by anticipated development and therefore is not evaluated in this analysis.

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

City of
Manteca

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

rev

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

Attachment G: Manteca Fiscal Impact Analysis

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Page 1 of 2

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

City of Manteca

Item	Assumption/ Source	Formula	Estimated Property Tax Revenues (2020\$)					
			2025	2030	2035	2040	2050	Buildout (2060)
Assessed Value of New Development								
Assessed Value of New Development in Current City Limits	Table D-2	a	\$1,179,618,758	\$2,170,065,092	\$3,019,643,625	\$3,320,572,292	\$3,445,572,292	\$3,506,962,292
Assessed Value of New Development in Annexation Area		b	\$137,875,000	\$345,375,000	\$600,390,200	\$714,067,000	\$714,067,000	\$714,067,000
Total Assessed Value		$c = a + b$	\$1,317,493,758	\$2,515,440,092	\$3,620,033,825	\$4,034,639,292	\$4,159,639,292	\$4,221,029,292
Property Tax Revenue (1% of Assessed Value)								
Property Tax Revenue in Current City Limits	1.0000%	$d = a * 1.00\%$	\$11,796,188	\$21,700,651	\$30,196,436	\$33,205,723	\$34,455,723	\$35,069,623
Property Tax Revenue in Annexation Areas		$e = b * 1.00\%$	\$1,378,750	\$3,453,750	\$6,003,902	\$7,140,670	\$7,140,670	\$7,140,670
Total Property Tax Revenue		$f = d + e$	\$13,174,938	\$25,154,401	\$36,200,338	\$40,346,393	\$41,596,393	\$42,210,293
Estimated Property Tax Allocation								
Property Tax Allocation in Current City Limits [1]								
City of Manteca General Fund	14.2968%	$g = d * 14.30\%$	\$1,686,477	\$3,102,498	\$4,317,123	\$4,747,355	\$4,926,065	\$5,013,833
Other Agencies/ERAF	85.7032%	$h = d * 85.70\%$	\$10,109,711	\$18,598,153	\$25,879,313	\$28,458,368	\$29,529,658	\$30,055,790
Property Tax Allocation in Annexation Areas [2]								
City of Manteca General Fund	6.6282%	$i = e * 6.63\%$	\$91,386	\$228,921	\$397,949	\$473,296	\$473,296	\$473,296
Other Agencies/ERAF	93.3718%	$j = e * 93.37\%$	\$1,287,364	\$3,224,829	\$5,605,953	\$6,667,374	\$6,667,374	\$6,667,374
Total City of Manteca General Fund Property Tax		$k = g + i$	\$1,777,863	\$3,331,419	\$4,715,072	\$5,220,651	\$5,399,361	\$5,487,129
EIFD Allocation - Maximum Tax Rate								
EIFD Allocation Percentage [3]		l	5.0%	20.0%	20.0%	20.0%	20.0%	20.0%
EIFD Allocation		$m = k * l$	\$88,893	\$666,284	\$943,014	\$1,044,130	\$1,079,872	\$1,097,426
Net City General Fund Property Tax		$n = k - m$	\$1,688,970	\$2,665,135	\$3,772,058	\$4,176,521	\$4,319,489	\$4,389,703
EIFD Allocation - Variable Tax Rate								
EIFD Allocation Percentage [3]		l	5.0%	13.0%	9.5%	9.5%	4.5%	4.5%
EIFD Allocation		$m = k * l$	\$88,893	\$433,084	\$447,932	\$495,962	\$242,971	\$246,921
Net City General Fund Property Tax		$n = k - m$	\$1,688,970	\$2,898,334	\$4,267,141	\$4,724,689	\$5,156,390	\$5,240,208

Attachment G: Manteca Fiscal Impact Analysis

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

City of Manteca

Item	Assumption/ Source	Formula	Estimated Property Tax Revenues (2020\$)					
			2025	2030	2035	2040	2050	Buildout (2060)
Property Tax In-Lieu of Motor Vehicle In-Lieu Fee Revenue (VLF)								
Total Citywide Assessed Value [4]		l	\$9,295,356,393	\$9,295,356,393	\$9,295,356,393	\$9,295,356,393	\$9,295,356,393	\$9,295,356,393
Total Assessed Value of Project		m	\$1,317,493,758	\$2,515,440,092	\$3,620,033,825	\$4,034,639,292	\$4,159,639,292	\$4,221,029,292
Total Assessed Value		$n = l + m$	\$10,612,850,151	\$11,810,796,485	\$12,915,390,218	\$13,329,995,685	\$13,454,995,685	\$13,516,385,685
Percent Change in AV		$o = m / l$	14.17%	27.06%	38.94%	43.40%	44.75%	45.41%
Property Tax In-Lieu of VLF [5]	\$7,228,240	$p = o * \$7,228,240$	\$1,024,507	\$1,956,052	\$2,815,005	\$3,137,410	\$3,234,612	\$3,282,350

prop tax

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

- [1] Reflects the average property tax allocation to the City's General Fund for all TRAs within the 200-year flood plain that are within the City's boundary and not included in a redevelopment area. TRAs located in Project boundary include: 002-000, 002-005, 002-006, 002-055, 002-057, 002-058, 002-060, 002-063, 002-064, 002-074, 002-076, 002-078, 002-080, 002-087, and 002-088. Project TRAs not included in the redevelopment area include: 002-000, 002-060, 002-063, and 002-088.
- [2] Reflects the estimated property tax allocation to the City's General Fund of TRAs anticipated to annex into the City of Manteca within the boundary of the flood basin. Refer to Table D-1 for details.
- [3] EIFD allocation percentage represents the portion of property tax revenues to be diverted to the EIFD. Allocation percentages are negotiated allocation amounts based on discussions between the County, the Cities of Lathrop, Stockton, and Manteca, and Project Consultants. Reflects the Initial Base Rate for the period ending 2029 and the Maximum Tax Allocation Rate for 2030 and beyond.
- [4] Reflects Assessed Valuation for FY 2019-20. Includes Citywide secured, unsecured, homeowner exemption, and public utility roll.
- [5] Property tax in-lieu of VLF amount derived from the City of Manteca FY 2019-20 Annual Budget. Refer to Table B-1 for details.

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

City of
Manteca

Description	Assumption/ Source	Estimated Annual Property Transfer Tax Revenue (2020\$)					
		2025	2030	2035	2040	2050	Buildout (2060)
Rate per \$1,000 of AV	\$0.55						
Project Assessed Value	Table D-2						
Low Density Residential		\$666,500,000	\$1,435,500,000	\$2,015,500,000	\$2,209,500,000	\$2,209,500,000	\$2,209,500,000
High Density Residential		\$93,800,000	\$147,600,000	\$147,600,000	\$147,600,000	\$147,600,000	\$147,600,000
Nonresidential		\$557,193,758	\$932,340,092	\$1,456,933,825	\$1,677,539,292	\$1,802,539,292	\$1,863,929,292
Total Assessed Value		\$1,317,493,758	\$2,515,440,092	\$3,620,033,825	\$4,034,639,292	\$4,159,639,292	\$4,221,029,292
Turnover Rate							
Low Density Residential	14.30%						
High Density Residential	6.70%						
Nonresidential	5.00%						
Annual Transfer Tax Revenue [1]							
Low Density Residential		\$52,420	\$112,902	\$158,519	\$173,777	\$173,777	\$173,777
High Density Residential		\$3,457	\$5,439	\$5,439	\$5,439	\$5,439	\$5,439
Nonresidential		\$15,323	\$25,639	\$40,066	\$46,132	\$49,570	\$51,258
Total Annual Transfer Tax Revenue		\$71,200	\$143,980	\$204,024	\$225,349	\$228,786	\$230,474

transfer

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

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

Attachment G: Manteca Fiscal Impact Analysis

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

City of Manteca

Item	Formula	Source/ Assumptions	Annual Sales Tax Revenue					
			2025	2030	2035	2040	2050	Buildout (2060)
Estimated Annual Taxable Sales								
Annual Taxable Sales from Market Support (Residents and Employees)	a		\$40,347,645	\$75,445,812	\$103,598,636	\$113,935,379	\$115,184,129	\$115,797,415
Annual Taxable Sales from Onsite Commercial Uses	b		\$121,792,711	\$324,229,106	\$577,848,534	\$675,416,296	\$755,012,084	\$794,103,167
Annual Taxable Sales from New Development	c = a + b		\$162,140,356	\$399,674,918	\$681,447,170	\$789,351,675	\$870,196,213	\$909,900,582
Annual Sales Tax Revenue								
Bradley Burns Local Sales Tax Revenue	d = c * 1.0000%	1.0000%	\$1,621,404	\$3,996,749	\$6,814,472	\$7,893,517	\$8,701,962	\$9,099,006
City of Manteca Prop 172 Public Safety Sales Tax Revenue [1]	e = d * 2.8912%	2.8912%	\$46,877	\$115,553	\$197,018	\$228,215	\$251,588	\$263,067

sales

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

[1] Calculated as the ratio of Proposition 172 Public Safety Tax revenue to total sales tax revenue based on the FY 2020-21 Budget. Any variation in the relationship between Proposition 172 Public Safety Tax revenue and total sales tax revenue affecting the estimate of this revenue source is estimated to be nominal.

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

City of
Manteca

Annual Taxable Sales from Market Support	Assumption	Estimated Annual Taxable Sales (2020\$)					
		2025	2030	2035	2040	2050	Buildout (2060)
Annual Taxable Sales from New Residents							
Residential Development	Table A-3			Occupied Dwelling Units			
Low Density Residential		1,253	2,699	3,789	4,154	4,154	4,154
High Density Residential		441	694	694	694	694	694
Total Residential Development		1,694	3,392	4,483	4,848	4,848	4,848
Taxable Retail Expenditures	per Household [1]			Taxable Retail Expenditures			
Low Density Residential	\$24,000	\$30,072,480	\$64,769,760	\$90,939,360	\$99,692,640	\$99,692,640	\$99,692,640
High Density Residential	\$15,000	\$6,612,900	\$10,405,800	\$10,405,800	\$10,405,800	\$10,405,800	\$10,405,800
Total Taxable Retail Expenditures		\$36,685,380	\$75,175,560	\$101,345,160	\$110,098,440	\$110,098,440	\$110,098,440
Estimated Citywide Capture from New Households [2]	80%	\$29,348,304	\$60,140,448	\$81,076,128	\$88,078,752	\$88,078,752	\$88,078,752
Estimated Taxable Sales inside Project Area	50%	\$14,674,152	\$30,070,224	\$40,538,064	\$44,039,376	\$44,039,376	\$44,039,376
Estimated Taxable Sales outside Project Area	50%	\$14,674,152	\$30,070,224	\$40,538,064	\$44,039,376	\$44,039,376	\$44,039,376
Annual Taxable Sales from New Employment							
Taxable Sales from New Employment							
Employees	Table A-4	10,185	14,172	20,854	23,941	25,098	25,665
Average Daily Taxable Sales per New Employee	\$10.00						
Work Days per Year	240						
Taxable Sales from New Employees [3]	50%						
Total Taxable Sales from New Employees		\$12,221,490	\$17,005,960	\$25,025,009	\$28,729,586	\$30,117,086	\$30,798,515
Estimated Citywide Capture from New Employees [2]	90%	\$10,999,341	\$15,305,364	\$22,522,508	\$25,856,627	\$27,105,377	\$27,718,663
Estimated Taxable Sales inside Project Area	70%	\$7,699,539	\$10,713,755	\$15,765,756	\$18,099,639	\$18,973,764	\$19,403,064
Estimated Taxable Sales outside Project Area	30%	\$3,299,802	\$4,591,609	\$6,756,752	\$7,756,988	\$8,131,613	\$8,315,599
Total Annual Taxable Sales from Market Support		\$40,347,645	\$75,445,812	\$103,598,636	\$113,935,379	\$115,184,129	\$115,797,415
Taxable City Sales inside Project Area		\$22,373,691	\$40,783,979	\$56,303,820	\$62,139,015	\$63,013,140	\$63,442,440
Taxable City Sales outside Project Area		\$17,973,954	\$34,661,833	\$47,294,816	\$51,796,364	\$52,170,989	\$52,354,975

sales a

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

[1] For details pertaining to household taxable expenditure assumptions, refer to Table D-3.

[2] Represents the portion of household and employee retail expenditures estimated to take place within the City of Manteca.

[3] Taxable sales from employees discounted by 50 percent to account for employees who are also residents.

Attachment G: Manteca Fiscal Impact Analysis

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

City of
Manteca

Item	Annual Taxable Sales per Sq. Ft. [1]	Estimated Annual Taxable Sales (2020\$)					
		2025	2030	2035	2040	2050	Buildout (2060)
Taxable Sales from Commercial Development							
Taxable Sales Generating Occupied Commercial Development Square Feet							
Retail Commercial		576,113	1,576,263	2,781,107	3,239,141	3,609,141	3,790,855
Total		576,113	1,576,263	2,781,107	3,239,141	3,609,141	3,790,855
Total Taxable Sales from Onsite Commercial Development							
Retail Commercial	\$240	\$138,267,165	\$378,303,037	\$667,465,733	\$777,393,858	\$866,193,858	\$909,805,314
Total		\$138,267,165	\$378,303,037	\$667,465,733	\$777,393,858	\$866,193,858	\$909,805,314
Less Total Annual Taxable Sales from Market Support (within the Project) [2]							
		\$22,373,691	\$40,783,979	\$56,303,820	\$62,139,015	\$63,013,140	\$63,442,440
Annual Sales Less Market Support		\$115,893,474	\$337,519,058	\$611,161,913	\$715,254,843	\$803,180,718	\$846,362,873
Less Shift of Sales from Existing Regional and Community Retail to the Project [3]	Shift from Existing Retail 10%	\$11,589,347	\$33,751,906	\$61,116,191	\$71,525,484	\$80,318,072	\$84,636,287
Total Taxable Sales from Retail Commercial Uses		\$104,304,127	\$303,767,152	\$550,045,722	\$643,729,358	\$722,862,646	\$761,726,586
Occupied Nonretail Commercial Uses							
Office Commercial		144,028	394,066	642,205	721,332	813,832	859,261
Industrial		3,353,689	3,698,325	4,918,358	5,616,055	5,616,055	5,616,055
Total		3,497,717	4,092,391	5,560,562	6,337,388	6,429,888	6,475,316
Total Taxable Sales from Nonretail Commercial Uses							
Office Commercial	\$5	\$720,141	\$1,970,328	\$3,211,025	\$3,606,661	\$4,069,161	\$4,296,304
Industrial	\$5	\$16,768,443	\$18,491,625	\$24,591,788	\$28,080,277	\$28,080,277	\$28,080,277
Total		\$17,488,584	\$20,461,954	\$27,802,812	\$31,686,938	\$32,149,438	\$32,376,581
Total Taxable Sales from Nonretail Commercial Development		\$17,488,584	\$20,461,954	\$27,802,812	\$31,686,938	\$32,149,438	\$32,376,581
Total Taxable Sales from Onsite Commercial Uses		\$121,792,711	\$324,229,106	\$577,848,534	\$675,416,296	\$755,012,084	\$794,103,167

sales b

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

[1] See Table D-4 for the taxable retail sales calculation. All retail is assumed to be community serving retail. Sales per square foot for the Retail space is based on average total sales per square foot figure derived from BizMiner and eMarketer data (escalated to 2020\$) and converts total sales to taxable sales per square foot to account for a small portion of non-taxable goods sold.

[2] Estimated in Table B-5A.

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



APPENDIX C:

General Fund Expenditure Analysis

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

Attachment G: Manteca Fiscal Impact Analysis

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

City of
Manteca

Item	Estimating Procedure	FY 2020-21 Budgeted Expenditures [1]	Less Offsetting Revenue	FY 2020-21 Net City Expenditures	Population or Persons Served	FY 2020-21 Avg. Cost	Adjustment Factor [2]	Net FY 2019-20 Avg. Cost
General Fund Expenditures								
General Government								
Legislation and Policy	Persons Served	\$1,569,362	-	\$1,569,362	95,300	\$16.47	100%	\$16.47
Legal Services	Persons Served	\$920,326	-	\$920,326	95,300	\$9.66	100%	\$9.66
City Administration	Persons Served	\$1,276,411	(\$475,458)	\$800,953	95,300	\$8.40	100%	\$8.40
Public Works Administration	Persons Served	\$1,709,398	(\$1,554,893)	\$154,505	95,300	\$1.62	100%	\$1.62
Non Departmental	Persons Served	\$9,181,518	-	\$9,181,518	95,300	\$96.34	100%	\$96.34
Human Resources	Persons Served	\$1,644,221	-	\$1,644,221	95,300	\$17.25	100%	\$17.25
Fiscal and Revenue Management	Persons Served	\$1,713,751	(\$822,631)	\$891,120	95,300	\$9.35	100%	\$9.35
Economic and Community Development	Persons Served	\$365,978	-	\$365,978	95,300	\$3.84	200%	\$7.68
Fleet Maintenance	Persons Served	\$450,675	-	\$450,675	95,300	\$4.73	100%	\$4.73
Subtotal General Government		\$18,831,640	(\$2,852,981)	\$15,978,659				
Public Safety								
Police Protection [3]	Persons Served	\$19,436,258	(\$840,780)	\$18,595,478	95,300	\$195.13	100%	\$195.13
Animal Services	Persons Served	\$450,319	(\$252,635)	\$197,684	95,300	\$2.07	100%	\$2.07
Fire Protection [3] [4]	Persons Served	\$10,890,170	(\$1,792,064)	\$9,098,106	95,300	\$95.47	100%	\$95.47
Subtotal Public Safety		\$30,776,747	(\$2,885,479)	\$27,891,268				
Parks, Recreation, and Community Services								
Parks Maintenance	Per Capita	\$2,988,546	(\$55,000)	\$2,933,546	84,800	\$34.59	100%	\$34.59
Library	Per Capita	\$133,160	-	\$133,160	84,800	\$1.57	100%	\$1.57
Recreational and Senior Services	Per Capita	\$996,298	-	\$996,298	84,800	\$11.75	100%	\$11.75
Subtotal Parks, Recreation, and Community Svcs		\$4,118,004	(\$55,000)	\$4,063,004				
Public Utilities								
Storm Drainage	Persons Served	\$671,420	-	\$671,420	95,300	\$7.05	100%	\$7.05
Subtotal Public Utilities		\$671,420	-	\$671,420				
Transportation								
Streets	Persons Served	\$474,170	-	\$474,170	95,300	\$4.98	100%	\$4.98
Subtotal Transportation		\$474,170	-	\$474,170				
Total General Fund Expenditures		\$54,871,981	(\$5,793,460)	\$49,078,521				

exp

Source: City of Manteca FY 2020-21 Final Budget including Midyear Budget Amendments (Current as of March 10, 2021); EPS.

[1] Includes midyear budget amendments as provided by City staff, current as of March 10, 2021.

[2] An adjustment factor may be used to reflect the fact that new employees may not increase certain General Fund department expenditures at a 1:1 ratio. This analysis does not assume an adjustment at this time.

[3] Police and Fire protection expenditures included reflect only City General Fund Police expenditures and excludes any Measure M funded expenditures (Fund 320) for one-time capital expenditures included in the public safety endowment fund (Fund 330).

[4] It is anticipated that Project development would result in the need for an additional fire station to serve the Project area to the south of the City prior to development of the first phase of the Project, based on information provided by the Fire Chief. This ongoing operations of a new fire station in the initial phase of Project development (2020 - 2025).

Attachment G: Manteca Fiscal Impact Analysis

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

City of
 Manteca

Expenditure Category	Estimated Annual Expenditure [1]					
	2025	2030	2035	2040	2050	Buildout (2060)
General Fund						
General Government						
Legislation and Policy	\$170,100	\$291,904	\$406,182	\$451,421	\$460,942	\$465,617
Legal Services	\$99,753	\$171,182	\$238,199	\$264,728	\$270,311	\$273,053
City Administration	\$86,814	\$148,979	\$207,303	\$230,391	\$235,250	\$237,636
Public Works Administration	\$16,747	\$28,738	\$39,989	\$44,443	\$45,380	\$45,840
Non Departmental	\$995,169	\$1,707,778	\$2,376,361	\$2,641,030	\$2,696,729	\$2,724,083
Human Resources	\$178,214	\$305,828	\$425,557	\$472,954	\$482,929	\$487,827
Fiscal and Revenue Management	\$96,587	\$165,750	\$230,640	\$256,328	\$261,733	\$264,388
Economic and Community Development	\$79,335	\$136,145	\$189,445	\$210,544	\$214,985	\$217,166
Fleet Maintenance	\$48,848	\$83,826	\$116,644	\$129,635	\$132,369	\$133,712
Subtotal General Government	\$1,771,567	\$3,040,130	\$4,230,319	\$4,701,475	\$4,800,628	\$4,849,324
Public Safety						
Police Protection	\$2,015,532	\$3,458,790	\$4,812,882	\$5,348,922	\$5,461,729	\$5,517,131
Animal Services	\$21,427	\$36,770	\$51,165	\$56,863	\$58,062	\$58,651
Fire Protection [2]	\$1,700,000	\$1,692,263	\$2,354,772	\$2,617,037	\$2,672,230	\$2,699,336
Subtotal Public Safety	\$3,736,959	\$5,187,822	\$7,218,819	\$8,022,822	\$8,192,021	\$8,275,118
Parks, Recreation, and Community Services						
Parks Maintenance	\$181,171	\$368,082	\$492,561	\$534,197	\$534,197	\$534,197
Library	\$8,224	\$16,708	\$22,358	\$24,248	\$24,248	\$24,248
Recreational and Senior Services	\$61,530	\$125,009	\$167,285	\$181,425	\$181,425	\$181,425
Subtotal Parks, Recreation, and Community Svcs	\$250,925	\$509,799	\$682,204	\$739,871	\$739,871	\$739,871
Public Utilities						
Storm Drainage	\$72,774	\$124,885	\$173,777	\$193,132	\$197,205	\$199,205
Subtotal Public Utilities	\$72,774	\$124,885	\$173,777	\$193,132	\$197,205	\$199,205
Transportation						
Streets	\$51,394	\$88,196	\$122,725	\$136,393	\$139,270	\$140,682
Subtotal Transportation	\$51,394	\$88,196	\$122,725	\$136,393	\$139,270	\$140,682
Total Annual General Fund Expenditures	\$5,883,619	\$8,950,832	\$12,427,844	\$13,793,693	\$14,068,994	\$14,204,200

exp est

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

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

[2] Based on information provided by the Fire Chief, it is anticipated that an additional fire station would be required to service Project development south of the City. Staffing for an additional Fire station would consist of Three Fire Captains, Three Fire engineers, Three Firefighters and two Firefighter floaters. It is estimated that staffing and operations of this station would result in annual expenditures equalling \$1,700,000 annually, based on information provided by the Manteca Fire Department. The ongoing annual operational costs of a new fires station is included in the initial phase of the development. It is assumed that this cost is captured in the annual expenditures calculated using the multiplier method for all remaining phases.



APPENDIX D:

Supporting Tables for Revenue and Expenditure Analysis

Table D-1	Preliminary Property Tax Allocations for Annexation Area	G-18
Table D-2	Cumulative Assessed Valuation	G-19
Table D-3	Estimated Average Annual Household Income	G-20
Table D-4	Total and Taxable Retail Sales per Square Feet.....	G-21

Attachment G: Manteca Fiscal Impact Analysis

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Table D-1

Mossdale Tract Infrastructure Finance Plan

Fiscal Impact Analysis - City of Manteca

Preliminary Property Tax Allocations for Annexation Areas

City of
Manteca

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

TRA

Source: San Joaquin County Auditor-Controller; EPS.

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

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

Attachment G: Manteca Fiscal Impact Analysis

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

City of Manteca

Item	Rounded Value per Unit/Sq. Ft. [1]	Total Assessed Value (2020\$)					
		2025	2030	2035	2040	2050	Buildout (2060)
Development Projections in Current City Limits							
Residential Land Uses	per Unit						
Low Density Residential	\$500,000	\$528,625,000	\$1,090,125,000	\$1,585,625,000	\$1,779,625,000	\$1,779,625,000	\$1,779,625,000
High Density Residential	\$200,000	\$93,800,000	\$147,600,000	\$147,600,000	\$147,600,000	\$147,600,000	\$147,600,000
Subtotal Residential		\$622,425,000	\$1,237,725,000	\$1,733,225,000	\$1,927,225,000	\$1,927,225,000	\$1,927,225,000
Nonresidential Land Uses	per Sq. Ft.						
Retail Commercial	\$250	\$155,706,267	\$426,016,933	\$694,275,600	\$779,818,533	\$879,818,533	\$928,930,533
Office Commercial	\$250	\$38,926,567	\$106,504,233	\$173,568,900	\$194,954,633	\$219,954,633	\$232,232,633
Industrial	\$100	\$362,560,925	\$399,818,925	\$418,574,125	\$418,574,125	\$418,574,125	\$418,574,125
Subtotal Nonresidential		\$557,193,758	\$932,340,092	\$1,286,418,625	\$1,393,347,292	\$1,518,347,292	\$1,579,737,292
Total All Land Uses		\$1,179,618,758	\$2,170,065,092	\$3,019,643,625	\$3,320,572,292	\$3,445,572,292	\$3,506,962,292
Development Projections in Annexation Areas							
Residential Land Uses	per Unit						
Low Density Residential	\$500,000	\$137,875,000	\$345,375,000	\$429,875,000	\$429,875,000	\$429,875,000	\$429,875,000
Subtotal Residential		\$137,875,000	\$345,375,000	\$429,875,000	\$429,875,000	\$429,875,000	\$429,875,000
Nonresidential Land Uses	per Sq. Ft.						
Retail Commercial	\$250	-	-	\$57,375,000	\$95,625,000	\$95,625,000	\$95,625,000
Industrial	\$100	-	-	\$113,140,200	\$188,567,000	\$188,567,000	\$188,567,000
Subtotal Nonresidential		-	-	\$170,515,200	\$284,192,000	\$284,192,000	\$284,192,000
Total All Land Uses		\$137,875,000	\$345,375,000	\$600,390,200	\$714,067,000	\$714,067,000	\$714,067,000
Total City of Manteca Development Projections							
Residential Land Uses	per Unit						
Low Density Residential	\$500,000	\$666,500,000	\$1,435,500,000	\$2,015,500,000	\$2,209,500,000	\$2,209,500,000	\$2,209,500,000
High Density Residential	\$200,000	\$93,800,000	\$147,600,000	\$147,600,000	\$147,600,000	\$147,600,000	\$147,600,000
Subtotal Residential		\$760,300,000	\$1,583,100,000	\$2,163,100,000	\$2,357,100,000	\$2,357,100,000	\$2,357,100,000
Nonresidential Land Uses	per Sq. Ft.						
Retail Commercial	\$250	\$155,706,267	\$426,016,933	\$751,650,600	\$875,443,533	\$975,443,533	\$1,024,555,533
Office Commercial	\$250	\$38,926,567	\$106,504,233	\$173,568,900	\$194,954,633	\$219,954,633	\$232,232,633
Industrial	\$100	\$362,560,925	\$399,818,925	\$531,714,325	\$607,141,125	\$607,141,125	\$607,141,125
Subtotal Nonresidential		\$557,193,758	\$932,340,092	\$1,456,933,825	\$1,677,539,292	\$1,802,539,292	\$1,863,929,292
Total All Land Uses		\$1,317,493,758	\$2,515,440,092	\$3,620,033,825	\$4,034,639,292	\$4,159,639,292	\$4,221,029,292

AV

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

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

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

City of Manteca

Residential Land Use	Estimated Home Value [1]	Total Annual Mortgage or Rent [2]	Estimated Household Income [3]	Taxable Expenditures as a Percentage of Income [4]	Annual Taxable Expenditures per Household (Rounded)
Owner-Occupied Residential					
Low Density Residential	\$500,000	\$35,767	\$102,000	23%	\$24,000
Renter-Occupied Residential					
High Density Residential	\$200,000	\$18,000	\$51,000	30%	\$15,000

income

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

[1] See Table A-5 for detail on estimated values for residential units.

[2] Based on a 5%, 30-year fixed-rate mortgage with a 20% down payment, \$150 monthly Homeowner's association dues and 2% annual taxes and insurance.

High density residential based on an average monthly rent assumption of \$1,500 based on data on similar multifamily residential obtained from Costar, September 2019 with an average unit size of 1,000 square feet.

[3] Assumes 35% of income dedicated to housing costs (mortgage, taxes, insurance, and HOA dues) or rent payments. Rounded to the nearest \$1,000.

[4] Based on household expenditures data from the Bureau of Labor Statistics, 2018 Consumer Expenditure Survey.

Table D-4
Mossdale Tract Infrastructure Finance Plan
Fiscal Impact Analysis - City of Manteca
Total and Taxable Retail Sales per Square Feet (2020\$)

Item	Total Retail Sales per Square Foot							
	Original Data [see Note]	Escalated Data (2019\$) [1]	Total Retail Sales by Shopping Center Type					
			Neighborhood		Community		Regional	
			% [2]	No.	% [2]	No.	% [2]	No.
Total Retail Sales per Square Foot								
Motor Vehicle and Parts Dealers [3]	\$250	\$279	3%	\$8	2%	\$6	1%	\$3
Home Furnishings and Appliance Stores	\$525	\$586	0%	\$0	7%	\$41	10%	\$59
Bldg. Matrl. and Garden Equip. and Supplies	\$356	\$398	0%	\$0	15%	\$60	1%	\$4
Food and Beverage Stores [4]	-	\$578	55%	\$318	24%	\$139	3%	\$17
Gasoline Stations [5]	\$1,321	\$1,664	1%	\$17	2%	\$33	1%	\$17
Clothing and Clothing Accessories Stores	\$370	\$413	2%	\$8	5%	\$21	20%	\$83
General Merchandise Stores	\$360	\$402	5%	\$20	20%	\$80	20%	\$80
Food Services and Drinking Places	\$492	\$550	8%	\$44	10%	\$55	20%	\$110
Other Retail	\$209	\$234	12%	\$28	7%	\$16	18%	\$42
Nonretail [6]	NA	\$0	14%	\$0	8%	\$0	6%	\$0
Total			100%	\$440	100%	\$450	100%	\$410
Taxable Retail Sales per Square Foot by Retail Center Type								
Percent Taxable by Shopping Center Type [7]				44%		54%		98%
Taxable Sales per Square Foot (Rounded)				\$190		\$240		\$400

retail sales

Note: Original data is based on an average of multiple sources and is presented in 2016\$ unless noted otherwise in footnotes.

Source: BizMiner 2016; ULI Dollars & Cents 2008; State of California Board of Equalization (BOE) Publication 61; Bureau of Labor Statistics, "CPI-All Urban Consumers (Current Series) - West Urban"; RetailSails http://retailsails.files.wordpress.com/2011/09/rs_spsf.pdf; eMarketer pulled February 2019; respective annual 10-K reports; EPS.

[1] Sales adjusted to year-end 2020 based on the Consumer Price Index, All items in West urban, all urban consumers, not seasonally adjusted:

<u>Year</u>	<u>CPI</u>	<u>Adjustment to 2020\$</u>
2008	219.65	25.9%
2016	247.71	11.7%
2018	263.26	5.1%
2019	270.35	2.3%
2020	276.59	0.0%

[2] Reflects percentage of total square footage by retail category by retail center type, estimated based on ULI's Dollars & Cents 2008.

[3] Reflects motor vehicle parts only; excludes taxable sales per square foot for dealerships.

[4] Sales per square foot for Food and Beverage stores estimated based on the averages from BizMiner, RetailSales, eMarketer, and annual 10-K reports, escalated to 2020\$.

[5] Estimated using ULI's Dollars & Cents, 2008, escalated to 2020\$.

[6] Included to account for non-taxable retail space occupants, such as services.

[7] Based on BOE Publication 61, March 2018.

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ATTACHMENT H:
Stockton Fiscal Impact Analysis



List of Tables

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Table 2	Estimated Annual Revenues and Expenditures	H-2

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

City of Stockton

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

Source: EPS.

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

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

Attachment H: Stockton Fiscal Impact Analysis

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

City of
Stockton

Item	Estimated Annual Revenues/Expenditures (Rounded)					
	2025 [1]	2030	2035	2040	2050	Buildout (2060)
Annual General Fund Revenues						
Property Tax	\$277,700	\$493,500	\$905,000	\$1,388,200	\$1,803,100	\$1,888,400
Property Tax in Lieu of VLF	\$196,300	\$381,800	\$692,400	\$1,051,200	\$1,417,800	\$1,530,300
Property Transfer Tax	\$9,400	\$14,900	\$23,700	\$33,600	\$43,300	\$46,300
Sales and Use Tax	\$657,400	\$1,556,300	\$2,559,600	\$3,636,900	\$5,530,500	\$6,384,400
Prop. 172 Public Safety Sales Tax	\$24,400	\$57,700	\$94,900	\$134,800	\$205,000	\$236,600
Utility User Taxes	\$103,000	\$211,200	\$348,000	\$474,600	\$594,500	\$637,800
Franchise Taxes	\$44,600	\$91,400	\$150,600	\$205,500	\$257,400	\$276,100
Transient Occupancy Tax	\$8,200	\$16,800	\$27,700	\$37,800	\$47,300	\$50,800
Business License Tax	\$29,900	\$61,200	\$100,900	\$137,500	\$172,300	\$184,800
Licenses and Permits	\$600	\$1,300	\$2,100	\$2,900	\$3,600	\$3,900
Total Annual General Fund Revenue	\$1,351,500	\$2,886,100	\$4,904,900	\$7,103,000	\$10,074,800	\$11,239,400
Annual General Fund Expenditures						
General Government Administration	\$52,800	\$108,200	\$178,200	\$243,100	\$304,500	\$326,700
Police Services	\$404,000	\$828,100	\$1,364,300	\$1,860,600	\$2,330,700	\$2,500,300
Fire Services	\$136,500	\$279,700	\$460,800	\$628,500	\$787,300	\$844,600
Fire Station Expenditures	\$2,300,000	\$2,300,000	\$2,300,000	\$2,300,000	\$2,300,000	\$2,300,000
Public Works	\$50,200	\$103,000	\$169,600	\$231,300	\$289,800	\$310,900
Economic Development	\$4,100	\$8,500	\$13,900	\$19,000	\$23,800	\$25,500
Office of Violence Prevention	\$6,200	\$12,700	\$20,900	\$28,500	\$35,700	\$38,300
Library and Recreation (prior to 2034)	\$17,900	\$34,600	-	-	-	-
Library and Recreation (2034 and beyond)	-	-	\$171,600	\$206,800	\$206,800	\$206,800
Entertainment Venues	\$11,400	\$22,000	\$33,200	\$40,100	\$40,100	\$40,100
Downtown Marina	\$700	\$1,400	\$2,100	\$2,500	\$2,500	\$2,500
Golf Courses	\$1,300	\$4,200	\$7,000	\$9,500	\$11,900	\$12,800
Development Services	\$2,500	\$5,200	\$8,500	\$11,600	\$14,500	\$15,600
Total Annual General Fund Expenditures	\$2,987,600	\$3,707,600	\$4,730,100	\$5,581,500	\$6,347,600	\$6,624,100
EIFD Contribution [2]						
Maximum Tax Rate	(\$2,800)	(\$98,700)	(\$181,000)	(\$277,600)	(\$360,600)	(\$377,700)
Variable Tax Rate	(\$2,800)	(\$64,200)	(\$86,000)	(\$131,900)	(\$81,100)	(\$85,000)
Net General Fund Surplus/(Deficit)						
Prior to EIFD Allocation	(\$1,636,100)	(\$821,500)	\$174,800	\$1,521,500	\$3,727,200	\$4,615,300
Net of EIFD Allocation - Maximum Tax	(\$1,638,900)	(\$920,200)	(\$6,200)	\$1,243,900	\$3,366,600	\$4,237,600
Net of EIFD Allocation - Variable Tax	(\$1,638,900)	(\$885,700)	\$88,800	\$1,389,600	\$3,646,100	\$4,530,300

det sum

Source: EPS.

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

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



APPENDICES:

- Appendix A: General Assumptions
- Appendix B: General Fund Revenue Analysis
- Appendix C: General Fund Expenditure Analysis
- Appendix D: Supporting Tables for
Revenue and Expenditure Analysis



APPENDIX A:

General Assumptions

Table A-1	General Assumptions	H-3
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Table A-3	Cumulative Occupied Dwelling Units and Building Square Footage.....	H-5
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Table A-1
Mossdale Tract Infrastructure Finance Plan
Fiscal Impact Analysis - City of Stockton
General Assumptions

City of
Stockton

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

gen assumps

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

- [1] Reflects the City of Stockton Fiscal Year 2020-21 adopted budget. Revenues and expenditures are in 2020 dollars. This analysis does not reflect changes in values resulting from inflation or appreciation.
- [2] This analysis assumes the EIFD will be formed in FY 2022-23 (Base Year) with the first year of revenue accruing to the district in FY 2023-24. Secured and unsecured tax rolls for a fiscal year are based on taxable assessed values with a lien date of the prior January 1. Thus, the initial phase of this analysis includes estimated development occurring in July-December 2022 (50% of development estimated in calendar year 2022) and development occurring in full calendar years for the remainder of the phase (2023-2025). Subsequent phases include 5-year development periods for development occurring from 2026 through 2040 and 10-year development periods from 2041 through 2060.
- [3] Based on population estimates from the California Department of Finance (DOF) data for January 1, 2020.
- [4] US Census Onthemap.ces.census.gov estimated a total of 109,746 jobs in Stockton, CA in 2018. California EDD reports an annual average growth rate of 0.95% since 2018 for the Stockton-Lodi MSA. EPS adjusted the 2018 employment figure to arrive at a 2020 employment estimate using this growth rate and further increased the total by 10% to account for self-employed workers. Estimate is rounded to the nearest hundred employees.
- [5] Persons served is defined as total population plus half of total employees. Used to estimate specific revenues and expenditures that are assumed to be impacted by growth in resident and employment populations and to avoid double counting of employees who reside in the City.

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

City of
 Stockton

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

Source: City of Stockton; LWA; EPS.

lu

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

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

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

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

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

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

City of
Stockton

Land Use	Vacancy Rate [1]	Occupied Dwelling Units/Building Square Feet					
		2025	2030	2035	2040	2050	Buildout (2060)
Development Projections in Current City Limits							
Residential Land Uses		Occupied Dwelling Units					
Low Density Residential	6.0%	176	176	176	176	176	176
High Density Residential	6.0%	71	353	653	835	835	835
Subtotal Residential Land Uses		246	528	829	1,010	1,010	1,010
Nonresidential Land Uses		Occupied Building Square Feet					
Retail Commercial	7.5%	140,278	221,215	302,153	383,090	544,965	563,516
Office Commercial	7.5%	60,119	94,806	129,494	164,181	233,556	241,507
Industrial	7.5%	-	-	1,021,339	2,649,686	3,626,694	3,626,694
Subtotal Nonresidential		200,397	316,022	1,452,985	3,196,957	4,405,215	4,431,717
Development Projections in Annexation Areas							
Nonresidential Land Uses		Occupied Building Square Feet					
Retail Commercial	7.5%	150,313	474,063	820,938	1,190,938	1,876,363	2,251,080
Subtotal Nonresidential		150,313	474,063	820,938	1,190,938	1,876,363	2,251,080
Total City of Stockton Development Projections							
Residential Land Uses		Occupied Dwelling Units					
Low Density Residential	6.0%	176	176	176	176	176	176
High Density Residential	6.0%	71	353	653	835	835	835
Subtotal Residential Land Uses		246	528	829	1,010	1,010	1,010
Nonresidential Land Uses		Occupied Building Square Feet					
Retail Commercial	7.5%	290,590	695,278	1,123,090	1,574,028	2,421,328	2,814,596
Office Commercial	7.5%	60,119	94,806	129,494	164,181	233,556	241,507
Industrial	7.5%	-	-	1,021,339	2,649,686	3,626,694	3,626,694
Subtotal Nonresidential		350,709	790,084	2,273,923	4,387,895	6,281,578	6,682,797

occupied

Source: California Department of Finance; City of Stockton; Costar; LWA; EPS.

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

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

City of Stockton

Land Use	Assumption [1]	Estimated Population/Employees					
		2025	2030	2035	2040	2050	Buildout (2060)
Project Residents							
Residential Land Uses	<u>PPH</u>						
Low Density Residential	3.30	580	580	580	580	580	580
High Density Residential	2.50	176	881	1,633	2,087	2,087	2,087
Subtotal Residential Land Uses		756	1,461	2,213	2,667	2,667	2,667
Total Resident Population		756	1,461	2,213	2,667	2,667	2,667
Project Employees							
Nonresidential Land Uses	<u>Sq. Ft. per Emp.</u>						
Retail Commercial	400	726	1,738	2,808	3,935	6,053	7,036
Office Commercial	400	150	237	324	410	584	604
Industrial	2,000	0	0	511	1,325	1,813	1,813
Subtotal Nonresidential		877	1,975	3,642	5,670	8,451	9,454
Total Employee Population		877	1,975	3,642	5,670	8,451	9,454
Project Persons Served		1,195	2,449	4,034	5,502	6,892	7,394

pop

Source: California Department of Finance; EPS.

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

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

City of
Stockton

Land Use	Estimated Assessed Value [1]	Property Turnover Rate [2]	Vacancy Rate [3]	Persons Per Household/ Sq. Ft. per Employee [4]
Residential Land Uses	<i>per Unit</i>			<i>PPH</i>
Low Density Residential	\$425,000	14.3%	6.0%	3.30
High Density Residential	\$200,000	6.7%	6.0%	2.50
Nonresidential Land Uses	<i>per Sq. Ft.</i>			<i>Sq. Ft. per Emp.</i>
Retail Commercial	\$250	5.0%	7.5%	400
Office Commercial	\$250	5.0%	7.5%	400
Industrial	\$100	5.0%	7.5%	2,000

lu assum

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

- [1] Residential assessed values are based on sales data of comparable products as obtained through The Gregory Group for the last 4 quarters (Q3 2018 through Q2 2019). Nonresidential values per square foot based on comparable transaction data for transactions made in San Joaquin County since 2005 obtained from Costar, data accessed on March 25, 2021. Commercial retail and office categories are a blended average of retail and commercial uses.
- [2] Owner-occupied residential (low density) assumed to turn over once every 7 years and renter-occupied (high density) residential is assumed to turn over once every 15 years. Nonresidential uses are assumed to turn over once every 20 years.
- [3] Residential vacancy rates obtained from the US Census American Community Survey, 2018 estimates, for San Joaquin County. Commercial and industrial vacancy rates based on Q3 2019 Costar and Q3 2019 Colliers International market reports for the Stockton/Modesto area.
- [4] Persons per household figures obtained from the US Census American Community Survey, 2018 estimates. Square feet per employee values are based on empirical research for proposed land uses.



APPENDIX B:

General Fund Revenue Analysis

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Attachment H: Stockton Fiscal Impact Analysis

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

City of
Stockton

Item	Estimating Procedure	Case Study Reference	FY 2020-21 Budgeted General Fund Revenues	Offsetting Revenue	FY 2020-21 Budgeted Net General Fund Revenues	Service Population [1]	Revenue Multiplier
General Fund Revenues							
Taxes							
Property Tax	Case Study	Table B-3	\$37,023,000	-	\$37,023,000	N/A	-
Property Tax in Lieu of VLF	Case Study	Table B-3	\$25,626,000	-	\$25,626,000	N/A	-
Property Transfer Tax	Case Study	Table B-4	\$780,000	-	\$780,000	N/A	-
Sales and Use Tax	Case Study	Table B-5	\$43,229,000	-	\$43,229,000	N/A	-
Measure A Transaction Tax	[2]	-	\$28,472,000	-	\$28,472,000	N/A	-
Prop. 172 Public Safety Sales Tax	Case Study	Table B-5	\$1,602,000	-	\$1,602,000	N/A	-
Utility User Taxes	Persons Served	-	\$32,780,000	-	\$32,780,000	380,022	\$86.26
Franchise Taxes	Persons Served	-	\$14,191,000	-	\$14,191,000	380,022	\$37.34
Transient Occupancy Tax	Persons Served	-	\$2,609,000	-	\$2,609,000	380,022	\$6.87
Business License Tax	Persons Served	-	\$9,500,000	-	\$9,500,000	380,022	\$25.00
Total Taxes			\$195,812,000	-	\$195,812,000	N/A	-
Licenses and Permits	Persons Served	-	\$530,735	(\$329,550)	\$201,185	380,022	\$0.53
Intergovernmental Revenue	[3]	-	\$3,106,730	(\$85,000)	\$3,021,730	N/A	-
Charges for Services	[4]	-	\$9,033,455	(\$8,976,275)	\$57,180	N/A	-
Uses of Money and Property	[3]	-	\$6,111,582	(\$378,804)	\$5,732,778	N/A	-
Sale of Fixed Assets	[3]	-	\$100,000	-	\$100,000	N/A	-
Fines and Forfeitures	[4]	-	\$1,057,657	(\$843,655)	\$214,002	N/A	-
Reimbursements/Other Revenue	[3]	-	\$7,330,167	(\$2,079,215)	\$5,250,952	N/A	-
Subtotal General Fund Revenue			\$223,082,326	(\$12,692,499)	\$210,389,827		
Transfers In	[3]	-	\$368,000	-	\$368,000	N/A	-
Total General Fund Revenue			\$223,450,326	(\$12,692,499)	\$210,757,827		

rev

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

[1] Refer to Table A-1.

[2] Measure A is a 0.75% transaction and use tax approved by voters in November 2013 and is set to expire in 2024 or sooner if certain conditions are met. As it is unknown if Measure A will be extended beyond the initial 10 year period, it has been excluded from this analysis.

[3] These revenue sources are not anticipated to be impacted by development included in this analysis.

[4] Based on the City of Stockton Fiscal Year 2020-21 Approved Annual Budget, these revenue categories are fully offset by expenditures as shown on Table C-1.

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

City of
Stockton

Revenue Category	Case Study Reference	Estimated Annual Revenue (Rounded)					
		2025	2030	2035	2040	2050	Buildout (2060)
General Fund Revenues							
Property Tax	Table B-3	\$277,700	\$493,500	\$905,000	\$1,388,200	\$1,803,100	\$1,888,400
Property Tax in Lieu of VLF	Table B-3	\$196,300	\$381,800	\$692,400	\$1,051,200	\$1,417,800	\$1,530,300
Property Transfer Tax	Table B-4	\$9,400	\$14,900	\$23,700	\$33,600	\$43,300	\$46,300
Sales and Use Tax	Table B-5	\$657,400	\$1,556,300	\$2,559,600	\$3,636,900	\$5,530,500	\$6,384,400
Prop. 172 Public Safety Sales Tax	Table B-5	\$24,400	\$57,700	\$94,900	\$134,800	\$205,000	\$236,600
Utility User Taxes	-	\$103,000	\$211,200	\$348,000	\$474,600	\$594,500	\$637,800
Franchise Taxes	-	\$44,600	\$91,400	\$150,600	\$205,500	\$257,400	\$276,100
Transient Occupancy Tax	-	\$8,200	\$16,800	\$27,700	\$37,800	\$47,300	\$50,800
Business License Tax	-	\$29,900	\$61,200	\$100,900	\$137,500	\$172,300	\$184,800
Licenses and Permits	-	\$600	\$1,300	\$2,100	\$2,900	\$3,600	\$3,900
Total General Fund Revenue		\$1,351,500	\$2,886,100	\$4,904,900	\$7,103,000	\$10,074,800	\$11,239,400
EIFD Contribution - Maximum Tax Rate							
Less EIFD Contribution		(\$2,777)	(\$98,702)	(\$181,000)	(\$277,645)	(\$360,630)	(\$377,672)
Net General Fund Revenues		\$1,348,723	\$2,787,398	\$4,723,900	\$6,825,355	\$9,714,170	\$10,861,728
EIFD Contribution - Variable Tax Rate							
Less EIFD Contribution		(\$2,777)	(\$64,156)	(\$85,975)	(\$131,881)	(\$81,142)	(\$84,976)
Net General Fund Revenues		\$1,348,723	\$2,821,944	\$4,818,925	\$6,971,119	\$9,993,658	\$11,154,424

rev est

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

Attachment H: Stockton Fiscal Impact Analysis

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

City of
Stockton

Item	Assumption/ Source	Formula	Estimated Property Tax Revenues (2020\$)					
			2025	2030	2035	2040	2050	Buildout (2060)
Assessed Value of New Development								
Assessed Value of New Development in Current City Limits	Table D-2	a	\$148,619,250	\$239,869,250	\$445,534,250	\$691,421,750	\$859,544,250	\$866,706,750
Assessed Value of New Development in Annexation Area		b	\$40,625,000	\$128,125,000	\$221,875,000	\$321,875,000	\$507,125,000	\$608,400,000
Total Assessed Value		$c = a + b$	\$189,244,250	\$367,994,250	\$667,409,250	\$1,013,296,750	\$1,366,669,250	\$1,475,106,750
Property Tax Revenue (1% of Assessed Value)								
Property Tax Revenue in Current City Limits	1.0000%	$d = a * 1.00\%$	\$1,486,193	\$2,398,693	\$4,455,343	\$6,914,218	\$8,595,443	\$8,667,068
Property Tax Revenue in Annexation Areas		$e = b * 1.00\%$	\$406,250	\$1,281,250	\$2,218,750	\$3,218,750	\$5,071,250	\$6,084,000
Total Property Tax Revenue		$f = d + e$	\$1,892,443	\$3,679,943	\$6,674,093	\$10,132,968	\$13,666,693	\$14,751,068
Estimated Property Tax Allocation								
Property Tax Allocation in Current City Limits [1]								
City of Stockton General Fund	16.7111%	$g = d * 16.71\%$	\$248,360	\$400,849	\$744,539	\$1,155,445	\$1,436,397	\$1,448,367
Other Agencies/ERAF	83.2889%	$h = d * 83.29\%$	\$1,237,833	\$1,997,843	\$3,710,804	\$5,758,772	\$7,159,045	\$7,218,701
Property Tax Allocation in Annexation Areas [2]								
City of Stockton General Fund	7.2320%	$i = e * 7.23\%$	\$29,380	\$92,659	\$160,459	\$232,779	\$366,751	\$439,992
Other Agencies/ERAF	92.7680%	$j = e * 92.77\%$	\$376,870	\$1,188,591	\$2,058,291	\$2,985,971	\$4,704,499	\$5,644,008
Total City of Stockton General Fund Property Tax		$k = g + i$	\$277,740	\$493,509	\$904,998	\$1,388,224	\$1,803,148	\$1,888,359
EIFD Allocation - Maximum Tax Rate								
EIFD Allocation Percentage [3]		l	1.0%	20.0%	20.0%	20.0%	20.0%	20.0%
EIFD Allocation		$m = k * l$	\$2,777	\$98,702	\$181,000	\$277,645	\$360,630	\$377,672
Net City General Fund Property Tax		$n = k - m$	\$274,962	\$394,807	\$723,998	\$1,110,579	\$1,442,518	\$1,510,687
EIFD Allocation - Variable Tax Rate								
EIFD Allocation Percentage [3]		l	1.0%	13.0%	9.5%	9.5%	4.5%	4.5%
EIFD Allocation		$m = k * l$	\$2,777	\$64,156	\$85,975	\$131,881	\$81,142	\$84,976
Net City General Fund Property Tax		$n = k - m$	\$274,962	\$429,352	\$819,023	\$1,256,343	\$1,722,006	\$1,803,383

Attachment H: Stockton Fiscal Impact Analysis

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

City of Stockton

Item	Assumption/ Source	Formula	Estimated Property Tax Revenues (2020\$)					
			2025	2030	2035	2040	2050	Buildout (2060)
Property Tax In-Lieu of Motor Vehicle In-Lieu Fee Revenue (VLF)								
Total Citywide Assessed Value [4]		l	\$24,701,295,559	\$24,701,295,559	\$24,701,295,559	\$24,701,295,559	\$24,701,295,559	\$24,701,295,559
Total Assessed Value of Project		m	\$189,244,250	\$367,994,250	\$667,409,250	\$1,013,296,750	\$1,366,669,250	\$1,475,106,750
Total Assessed Value		$n = l + m$	\$24,890,539,809	\$25,069,289,809	\$25,368,704,809	\$25,714,592,309	\$26,067,964,809	\$26,176,402,309
Percent Change in AV		$o = m / l$	0.77%	1.49%	2.70%	4.10%	5.53%	5.97%
Property Tax In-Lieu of VLF [5]	\$25,626,000	$p = o * \$25,626,000$	\$196,329	\$381,770	\$692,394	\$1,051,230	\$1,417,831	\$1,530,328

prop tax

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

[1] Reflects the average property tax allocation to the City's General Fund for all TRAs within the 200-year flood plain that are within the City's boundary. TRAs include: 003-159, 003-206, 003-238, 003-240, 003-289, 003-312, 003-455, 003-463, 003-464, 003-479, and 003-481.

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

[3] EIFD allocation percentage represents the portion of property tax revenues to be diverted to the EIFD. Allocation percentages are negotiated allocation amounts based on discussions between the County, the Cities of Lathrop, Stockton, and Manteca, and Project Consultants. Reflects the Initial Base Rate for the period ending 2029 and the Maximum Tax Allocation Rate for 2030 and beyond.

[4] Reflects Assessed Valuation for FY 2020-21. Includes Citywide secured, unsecured, homeowner exemption, and public utility roll.

[5] Property tax in-lieu of VLF amount derived from the City of Stockton FY 2020-21 Annual Budget. Refer to Table B-1 for details.

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

City of
Stockton

Description	Assumption/ Source	Estimated Annual Property Transfer Tax Revenue (2020\$)					
		2025	2030	2035	2040	2050	Buildout (2060)
Rate per \$1,000 of AV	\$0.55						
Project Assessed Value	Table D-2						
Low Density Residential		\$79,458,000	\$79,458,000	\$79,458,000	\$79,458,000	\$79,458,000	\$79,458,000
High Density Residential		\$15,000,000	\$75,000,000	\$139,000,000	\$177,600,000	\$177,600,000	\$177,600,000
Nonresidential		\$94,786,250	\$213,536,250	\$448,951,250	\$756,238,750	\$1,109,611,250	\$1,218,048,750
Total Assessed Value		\$189,244,250	\$367,994,250	\$667,409,250	\$1,013,296,750	\$1,366,669,250	\$1,475,106,750
Turnover Rate							
Low Density Residential	14.30%						
High Density Residential	6.70%						
Nonresidential	5.00%						
Annual Transfer Tax Revenue [1]							
Low Density Residential		\$6,249	\$6,249	\$6,249	\$6,249	\$6,249	\$6,249
High Density Residential		\$553	\$2,764	\$5,122	\$6,545	\$6,545	\$6,545
Nonresidential		\$2,607	\$5,872	\$12,346	\$20,797	\$30,514	\$33,496
Total Annual Transfer Tax Revenue		\$9,409	\$14,885	\$23,718	\$33,590	\$43,308	\$46,290

transfer

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

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

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

City of
Stockton

Item	Formula	Source/ Assumptions	Annual Sales Tax Revenue					
			2025	2030	2035	2040	2050	Buildout (2060)
Estimated Annual Taxable Sales								
Annual Taxable Sales from Market Support (Residents and Employees)	<i>a</i>		\$5,167,169	\$9,737,481	\$15,147,354	\$19,514,889	\$22,517,496	\$23,600,786
Annual Taxable Sales from Onsite Commercial Uses	<i>b</i>		\$60,572,394	\$145,888,155	\$240,817,294	\$344,175,286	\$530,532,359	\$614,835,607
Annual Taxable Sales from New Development	<i>c = a + b</i>		\$65,739,563	\$155,625,636	\$255,964,648	\$363,690,175	\$553,049,855	\$638,436,394
Annual Sales Tax Revenue								
Bradley Burns Local Sales Tax Revenue	<i>d = c * 1.0000%</i>	1.0000%	\$657,396	\$1,556,256	\$2,559,646	\$3,636,902	\$5,530,499	\$6,384,364
City of Stockton Prop 172 Public Safety Sales Tax Revenue [1]	<i>e = d * 3.7058%</i>	3.7058%	\$24,362	\$57,672	\$94,857	\$134,778	\$204,952	\$236,595
sales								

sales

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

[1] Calculated as the ratio of Proposition 172 Public Safety Tax revenue to total sales tax revenue based on the FY 2020-21 Budget. Any variation in the relationship between Proposition 172 Public Safety Tax revenue and total sales tax revenue affecting the estimate of this revenue source is estimated to be nominal.

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

City of
Stockton

Annual Taxable Sales from Market Support	Assumption	Estimated Annual Taxable Sales (2020\$)					
		2025	2030	2035	2040	2050	Buildout (2060)
Annual Taxable Sales from New Residents							
Residential Development	Table A-3			Occupied Dwelling Units			
Low Density Residential		176	176	176	176	176	176
High Density Residential		71	353	653	835	835	835
Total Residential Development		246	528	829	1,010	1,010	1,010
Taxable Retail Expenditures	per Household [1]			Taxable Retail Expenditures			
Low Density Residential	\$24,000	\$4,217,818	\$4,217,818	\$4,217,818	\$4,217,818	\$4,217,818	\$4,217,818
High Density Residential	\$15,000	\$1,057,500	\$5,287,500	\$9,799,500	\$12,520,800	\$12,520,800	\$12,520,800
Total Taxable Retail Expenditures		\$5,275,318	\$9,505,318	\$14,017,318	\$16,738,618	\$16,738,618	\$16,738,618
Estimated Citywide Capture from New Households [2]	80%	\$4,220,254	\$7,604,254	\$11,213,854	\$13,390,894	\$13,390,894	\$13,390,894
Estimated Taxable Sales inside Project Area	50%	\$2,110,127	\$3,802,127	\$5,606,927	\$6,695,447	\$6,695,447	\$6,695,447
Estimated Taxable Sales outside Project Area	50%	\$2,110,127	\$3,802,127	\$5,606,927	\$6,695,447	\$6,695,447	\$6,695,447
Annual Taxable Sales from New Employment							
Taxable Sales from New Employment							
Employees	Table A-4	877	1,975	3,642	5,670	8,451	9,454
Average Daily Taxable Sales per New Employee	\$10.00						
Work Days per Year	240						
Taxable Sales from New Employees [3]	50%						
Total Taxable Sales from New Employees		\$1,052,127	\$2,370,252	\$4,370,556	\$6,804,439	\$10,140,669	\$11,344,325
Estimated Citywide Capture from New Employees [2]	90%	\$946,915	\$2,133,227	\$3,933,500	\$6,123,995	\$9,126,602	\$10,209,892
Estimated Taxable Sales inside Project Area	70%	\$662,840	\$1,493,259	\$2,753,450	\$4,286,796	\$6,388,621	\$7,146,925
Estimated Taxable Sales outside Project Area	30%	\$284,074	\$639,968	\$1,180,050	\$1,837,198	\$2,737,981	\$3,062,968
Total Annual Taxable Sales from Market Support							
Taxable City Sales inside Project Area		\$5,167,169	\$9,737,481	\$15,147,354	\$19,514,889	\$22,517,496	\$23,600,786
Taxable City Sales outside Project Area		\$2,772,967	\$5,295,386	\$8,360,377	\$10,982,243	\$13,084,068	\$13,842,372
		\$2,394,201	\$4,442,095	\$6,786,977	\$8,532,646	\$9,433,428	\$9,758,415

sales a

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

[1] For details pertaining to household taxable expenditure assumptions, refer to Table D-3.

[2] Represents the portion of household and employee retail expenditures estimated to take place within the City of Stockton.

[3] Taxable sales from employees discounted by 50 percent to account for employees who are also residents.

Attachment H: Stockton Fiscal Impact Analysis

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

City of
 Stockton

Item	Annual Taxable Sales per Sq. Ft. [1] / Assumption	Estimated Annual Taxable Sales (2020\$)					
		2025	2030	2035	2040	2050	Buildout (2060)
Taxable Sales from Commercial Development							
Taxable Sales Generating Occupied Commercial Development Square Feet							
		Occupied Building Square Feet					
Retail Commercial		290,590	695,278	1,123,090	1,574,028	2,421,328	2,814,596
Total		290,590	695,278	1,123,090	1,574,028	2,421,328	2,814,596
Total Taxable Sales from Onsite Commercial Development							
		Total Taxable Sales					
Retail Commercial	\$240	\$69,741,633	\$166,866,633	\$269,541,633	\$377,766,633	\$581,118,633	\$675,503,043
Total		\$69,741,633	\$166,866,633	\$269,541,633	\$377,766,633	\$581,118,633	\$675,503,043
Less Total Annual Taxable Sales from Market Support (within the Project) [2]							
		\$2,772,967	\$5,295,386	\$8,360,377	\$10,982,243	\$13,084,068	\$13,842,372
Annual Sales Less Market Support		\$66,968,666	\$161,571,247	\$261,181,256	\$366,784,390	\$568,034,565	\$661,660,671
	Shift from Existing Retail						
Less Shift of Sales from Existing Regional and Community Retail to the Project [3]							
	10%	\$6,696,867	\$16,157,125	\$26,118,126	\$36,678,439	\$56,803,456	\$66,166,067
Total Taxable Sales from Retail Commercial Uses		\$60,271,799	\$145,414,122	\$235,063,130	\$330,105,951	\$511,231,108	\$595,494,604
Occupied Nonretail Commercial Uses							
		Occupied Building Square Feet					
Office Commercial		\$60,119	\$94,806	\$129,494	\$164,181	\$233,556	\$241,507
Industrial		-	-	\$1,021,339	\$2,649,686	\$3,626,694	\$3,626,694
Total		\$60,119	\$94,806	\$1,150,833	\$2,813,867	\$3,860,250	\$3,868,201
Total Taxable Sales from Nonretail Commercial Uses							
		Total Taxable Sales					
Office Commercial	\$5	\$300,595	\$474,032	\$647,470	\$820,907	\$1,167,782	\$1,207,534
Industrial	\$5	-	-	\$5,106,694	\$13,248,428	\$18,133,469	\$18,133,469
Total		\$300,595	\$474,032	\$5,754,164	\$14,069,336	\$19,301,251	\$19,341,003
Total Taxable Sales from Nonretail Commercial Development		\$300,595	\$474,032	\$5,754,164	\$14,069,336	\$19,301,251	\$19,341,003
Total Taxable Sales from Onsite Commercial Uses							
		\$60,572,394	\$145,888,155	\$240,817,294	\$344,175,286	\$530,532,359	\$614,835,607

sales b

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

- [1] See Table D-4 for the taxable retail sales calculation. All retail is assumed to be community serving retail. Sales per square foot for the Retail space is based on average total sales per square foot figure derived from BizMiner and eMarketer data (escalated to 2020\$) and converts total sales to taxable sales per square foot to account for a small portion of non-taxable goods sold.
- [2] Estimated in Table B-5A.
- [3] Represents a discount factor to account for taxable sales transactions that may shift from the City's existing retail centers to those included in the Project. Applied only to the Retail uses within the Project.



APPENDIX C:

General Fund Expenditure Analysis

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

Attachment H: Stockton Fiscal Impact Analysis

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

City of
Stockton

Item	Estimating Procedure	FY 2020-21 Budgeted Expenditures [1]	Less Offsetting Revenue	FY 2020-21 Net City Expenditures	Population or Persons Served	FY 2020-21 Avg. Cost	Adjustment Factor [2]	FY 2020-21 Avg. Cost
General Fund								
General Government Administration	Persons Served	\$16,978,158	(\$187,500)	\$16,790,658	380,022	\$44.18	100%	\$44.18
Police Services	Persons Served	\$136,160,466	(\$7,648,853)	\$128,511,613	380,022	\$338.17	100%	\$338.17
Fire Services	Persons Served	\$48,088,874	(\$4,678,487)	\$43,410,387	380,022	\$114.23	100%	\$114.23
Fire Station Expenditures [3]	Case Study	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Public Works	Persons Served	\$16,015,900	(\$37,355)	\$15,978,545	380,022	\$42.05	100%	\$42.05
Economic Development	Persons Served	\$1,452,575	(\$140,304)	\$1,312,271	380,022	\$3.45	100%	\$3.45
Office of Violence Prevention	Persons Served	\$1,967,245	-	\$1,967,245	380,022	\$5.18	100%	\$5.18
Library and Recreation (prior to 2034) [4]	Per Capita	\$7,550,000	-	\$7,550,000	318,522	\$23.70	100%	\$23.70
Library and Recreation (2034 and beyond) [4]	Per Capita	\$24,697,929	-	\$24,697,929	318,522	\$77.54	100%	\$77.54
Entertainment Venues	Per Capita	\$4,785,000	-	\$4,785,000	318,522	\$15.02	100%	\$15.02
Downtown Marina	Per Capita	\$297,000	-	\$297,000	318,522	\$0.93	100%	\$0.93
Golf Courses	Per Capita	\$550,000	-	\$550,000	318,522	\$1.73	100%	\$1.73
Grant Match	[5]	\$100,000	-	\$100,000	N/A	-	100%	-
Development Services	Persons Served	\$800,000	-	\$800,000	380,022	\$2.11	100%	\$2.11
Low and Moderate Income Housing	[5]	-	-	-	N/A	-	100%	-
Radio and Retirement ISF	[5]	\$5,250,000	-	\$5,250,000	N/A	-	100%	-
Subtotal Annual General Fund Expenditures		\$264,693,147	(\$12,692,499)	\$252,000,648				
Debt Service	[5]	\$1,837,175	-	\$1,837,175	N/A	-	100%	-
Contingency	[5]	\$2,000,000	-	\$2,000,000	N/A	-	100%	-
Total Annual General Fund Expenditures		\$268,530,322	(\$12,692,499)	\$255,837,823				
Available Balance	[6]	(\$45,079,996)		(\$45,079,996)				

exp

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

- [1] Represents the approved FY 2020-21 budgeted expenditures.
- [2] An adjustment factor may be used to reflect the fact that new employees may not increase certain General Fund department expenditures at a 1:1 ratio. This analysis does not assume an adjustment at this time.
- [3] Based on conversations with the Fire Chief it is anticipated that an additional fire station would be required to serve the anticipated development south of the City. The annual operating costs related to the operation of the additional fire station have been included as an additional annual expenditure in all phases of development.
- [4] Under current budget conditions, Library and Recreation funding includes support from Sales Tax Measure M. This sales tax measure is expected to expire in 2034 and is not anticipated to be renewed. As a result all Library and Recreation expenditures currently funded through Measure M are expected to be absorbed by the City General Fund beginning in 2034.
- [5] This expenditure category is not expected to be affected by the project and not evaluated as part of this analysis.
- [6] Available Balance reflects surplus annual General Fund Revenues beyond those required to fund all annual General Fund Expenditures.

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

City of
Stockton

Expenditure Category	Estimated Annual Expenditure [1]					
	2025	2030	2035	2040	2050	Buildout (2060)
General Fund						
General Government Administration	\$52,781	\$108,196	\$178,247	\$243,094	\$304,513	\$326,672
Police Services	\$403,972	\$828,110	\$1,364,263	\$1,860,582	\$2,330,670	\$2,500,269
Fire Services	\$136,459	\$279,730	\$460,839	\$628,493	\$787,285	\$844,575
Fire Station Expenditures [2]	\$2,300,000	\$2,300,000	\$2,300,000	\$2,300,000	\$2,300,000	\$2,300,000
Public Works	\$50,228	\$102,963	\$169,626	\$231,336	\$289,785	\$310,872
Economic Development	\$4,125	\$8,456	\$13,931	\$18,999	\$23,799	\$25,531
Office of Violence Prevention	\$6,184	\$12,677	\$20,884	\$28,482	\$35,678	\$38,274
Library and Recreation (prior to 2034) [3]	\$17,924	\$34,635	-	-	-	-
Library and Recreation (2034 and beyond) [3]	-	-	\$171,610	\$206,778	\$206,778	\$206,778
Entertainment Venues	\$11,360	\$21,951	\$33,248	\$40,061	\$40,061	\$40,061
Downtown Marina	\$705	\$1,362	\$2,064	\$2,487	\$2,487	\$2,487
Golf Courses	\$1,306	\$4,228	\$6,966	\$9,500	\$11,901	\$12,767
Development Services	\$2,515	\$5,155	\$8,493	\$11,582	\$14,509	\$15,564
Total Annual General Fund Expenditures	\$2,987,559	\$3,707,464	\$4,730,170	\$5,581,394	\$6,347,464	\$6,623,849

exp est

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

- [1] Annual expenditure estimated on a per persons served or per capita basis. Refer to Table C-1 for estimating procedure and Table A-5 for population and employment estimates.
- [2] Based on conversations with the Fire Chief it is anticipated that an additional fire station would be required to serve the anticipated development south of the City. This analysis assumes the required station will be developed and staffed within the first phase of development. Based on information provided by the Fire Chief, current as of July 2020, the additional station would require nine additional firefighters to staff an engine and company for a total annual expenditure increase of \$2,300,000. The fire station expenditures have been included in this analysis in addition to the per persons served multiplier expenditures.
- [3] Under current budget conditions, Library and Recreation funding includes support from Sales Tax Measure M. This sales tax measure is expected to expire in 2034 and is not anticipated to be renewed. As a result, all Library and Recreation expenditures currently funded through Measure M are expected to be absorbed by the City General Fund beginning in 2034.



APPENDIX D:

Supporting Tables for Revenue and Expenditure Analysis

Table D-1	Preliminary Property Tax Allocations for Annexation Area	H-18
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Attachment H: Stockton Fiscal Impact Analysis

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

City of
Stockton

Tax Code	Entity	Existing Tax Rate Area (TRA) Post-ERAF Distribution [1]		Gross Revenue (FY 2019-20) [1]		Property Tax Sharing Agreement [2]	Post Annexation Average		
		TRA 102-135	TRA 102-032	TRA 102-135	TRA 102-032		Total	Base Revenue	Post-ERAF Distribution
Formula		a	b	e	f	g = e + f	h	e = d * \$278,126	f = e / \$769,158
Subject to Detachment									
10001	County General	22.29650%	22.30610%	\$172,291	(\$796)	\$171,495	80%	\$222,501	28.92784%
10527	Road District 1	4.26040%	4.26030%	\$32,921	(\$152)	\$32,769	-	-	0.00000%
14401	French Camp-Mc Kinley Rural Fire	9.60300%	9.60300%	\$74,205	(\$343)	\$73,862	-	-	0.00000%
40400	City of Stockton	0.00000%	0.00000%	-	-	-	20%	\$55,625	7.23196%
	Subtotal	36.15990%	36.16940%	\$279,417	(\$1,291)	\$278,126	100%	\$278,126	36.15980%
Not Subject to Detachment									
10618	County Library	1.80010%	1.80010%	\$13,910	(\$64)	\$13,846	-	\$13,846	1.80013%
12601	Manteca Unified Schools	29.58380%	29.58380%	\$228,602	(\$1,056)	\$227,546	-	\$227,546	29.58378%
13001	S.J. Delta Comm College	4.00510%	4.00510%	\$30,949	(\$143)	\$30,806	-	\$30,806	4.00514%
13201	County Office Of Education	1.43850%	1.42890%	\$11,116	(\$51)	\$11,065	-	\$11,065	1.43855%
16001	Sjc Flood Control	0.17560%	0.17570%	\$1,357	(\$6)	\$1,351	-	\$1,351	0.17564%
21901	Sjc Mosquito Abatement	0.78840%	0.78840%	\$6,092	(\$28)	\$6,064	-	\$6,064	0.78838%
41100	ERAF - Educational Revenue Augmentation Fund	26.04860%	26.04860%	\$201,285	(\$930)	\$200,355	-	\$200,355	26.04859%
	Subtotal	63.84010%	63.83060%	\$493,311	(\$2,279)	\$491,032	-	\$491,032	63.84020%
Total		100.00000%	100.00000%	\$772,729	(\$3,570)	\$769,158	100%	\$769,158	100.00000%

TRA

Source: San Joaquin County Auditor-Controller; EPS.

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

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

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

City of
 Stockton

Item	Rounded Value per Unit/Sq. Ft. [1]	Total Assessed Value (2020\$)					
		2025	2030	2035	2040	2050	Buildout (2060)
Development Projections in Current City Limits							
Residential Land Uses	per Unit						
Low Density Residential	\$425,000	\$79,458,000	\$79,458,000	\$79,458,000	\$79,458,000	\$79,458,000	\$79,458,000
High Density Residential	\$200,000	\$15,000,000	\$75,000,000	\$139,000,000	\$177,600,000	\$177,600,000	\$177,600,000
Subtotal Residential		\$94,458,000	\$154,458,000	\$218,458,000	\$257,058,000	\$257,058,000	\$257,058,000
Nonresidential Land Uses	per Sq. Ft.						
Retail Commercial	\$250	\$37,912,875	\$59,787,875	\$81,662,875	\$103,537,875	\$147,287,875	\$152,301,625
Office Commercial	\$250	\$16,248,375	\$25,623,375	\$34,998,375	\$44,373,375	\$63,123,375	\$65,272,125
Industrial	\$100	-	-	\$110,415,000	\$286,452,500	\$392,075,000	\$392,075,000
Subtotal Nonresidential		\$54,161,250	\$85,411,250	\$227,076,250	\$434,363,750	\$602,486,250	\$609,648,750
Total All Land Uses		\$148,619,250	\$239,869,250	\$445,534,250	\$691,421,750	\$859,544,250	\$866,706,750
Development Projections in Annexation Areas							
Nonresidential Land Uses	per Sq. Ft.						
Retail Commercial	\$250	\$40,625,000	\$128,125,000	\$221,875,000	\$321,875,000	\$507,125,000	\$608,400,000
Subtotal Nonresidential		\$40,625,000	\$128,125,000	\$221,875,000	\$321,875,000	\$507,125,000	\$608,400,000
Total All Land Uses		\$40,625,000	\$128,125,000	\$221,875,000	\$321,875,000	\$507,125,000	\$608,400,000
Total City of Stockton Development Projections							
Residential Land Uses	per Unit						
Low Density Residential	\$425,000	\$79,458,000	\$79,458,000	\$79,458,000	\$79,458,000	\$79,458,000	\$79,458,000
High Density Residential	\$200,000	\$15,000,000	\$75,000,000	\$139,000,000	\$177,600,000	\$177,600,000	\$177,600,000
Subtotal Residential		\$94,458,000	\$154,458,000	\$218,458,000	\$257,058,000	\$257,058,000	\$257,058,000
Nonresidential Land Uses	per Sq. Ft.						
Retail Commercial	\$250	\$78,537,875	\$187,912,875	\$303,537,875	\$425,412,875	\$654,412,875	\$760,701,625
Office Commercial	\$250	\$16,248,375	\$25,623,375	\$34,998,375	\$44,373,375	\$63,123,375	\$65,272,125
Industrial	\$100	-	-	\$110,415,000	\$286,452,500	\$392,075,000	\$392,075,000
Subtotal Nonresidential		\$94,786,250	\$213,536,250	\$448,951,250	\$756,238,750	\$1,109,611,250	\$1,218,048,750
Total All Land Uses		\$189,244,250	\$367,994,250	\$667,409,250	\$1,013,296,750	\$1,366,669,250	\$1,475,106,750

AV

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

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

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

City of Stockton

Residential Land Use	Estimated Home Value [1]	Total Annual Mortgage or Rent [2]	Estimated Household Income [3]	Taxable Expenditures as a Percent of Income [4]	Annual Taxable Expenditures per Household (Rounded)
Owner-Occupied Residential					
Low Density Residential	\$425,000	\$32,202	\$92,000	26%	\$24,000
Renter-Occupied Residential					
High Density Residential	\$200,000	\$18,000	\$51,000	30%	\$15,000

income

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

[1] See Table A-5 for detail on estimated values for residential units.

[2] Based on a 5%, 30-year fixed-rate mortgage with a 20% down payment, \$150 monthly Homeowner's association dues and 2% annual taxes and insurance.

High density residential based on an average monthly rent assumption of \$1,500 based on data on similar multifamily residential obtained from Costar, September 2019 with an average unit size of 1,000 square feet.

[3] Assumes 35% of income dedicated to housing costs (mortgage, taxes, insurance, and HOA dues) or rent payments. Rounded to the nearest \$1,000.

[4] Based on household expenditures data from the Bureau of Labor Statistics, 2018 Consumer Expenditure Survey.

Table D-4
Mossdale Tract Infrastructure Finance Plan
Fiscal Impact Analysis - City of Stockton
Total and Taxable Retail Sales per Square Feet (2020\$)

Item	Total Retail Sales per Square Foot							
	Original Data [see Note]	Escalated Data (2020\$) [1]	Total Retail Sales by Shopping Center Type					
			Neighborhood		Community		Regional	
			% [2]	No.	% [2]	No.	% [2]	No.
Total Retail Sales per Square Foot								
Motor Vehicle and Parts Dealers [3]	\$250	\$279	3%	\$8	2%	\$6	1%	\$3
Home Furnishings and Appliance Stores	\$525	\$586	0%	\$0	7%	\$41	10%	\$59
Bldg. Matrl. and Garden Equip. and Supplies	\$356	\$398	0%	\$0	15%	\$60	1%	\$4
Food and Beverage Stores [4]	-	\$578	55%	\$318	24%	\$139	3%	\$17
Gasoline Stations [5]	\$1,321	\$1,664	1%	\$17	2%	\$33	1%	\$17
Clothing and Clothing Accessories Stores	\$370	\$413	2%	\$8	5%	\$21	20%	\$83
General Merchandise Stores	\$360	\$402	5%	\$20	20%	\$80	20%	\$80
Food Services and Drinking Places	\$492	\$550	8%	\$44	10%	\$55	20%	\$110
Other Retail	\$209	\$234	12%	\$28	7%	\$16	18%	\$42
Nonretail [6]	NA	\$0	14%	\$0	8%	\$0	6%	\$0
Total			100%	\$440	100%	\$450	100%	\$410
Taxable Retail Sales per Square Foot by Retail Center Type								
Percent Taxable by Shopping Center Type [7]				44%		54%		98%
Taxable Sales per Square Foot (Rounded)				\$190		\$240		\$400

retail sales

Note: Original data is based on an average of multiple sources and is presented in 2016\$ unless noted otherwise in footnotes.

Source: BizMiner 2016; ULI Dollars & Cents 2008; State of California Board of Equalization (BOE) Publication 61; Bureau of Labor Statistics, "CPI-All Urban Consumers (Current Series) - West Urban"; RetailSails http://retailsails.files.wordpress.com/2011/09/rs_spsf.pdf; eMarketer pulled February 2019; respective annual 10-K reports; EPS.

[1] Sales adjusted to year-end 2020 based on the Consumer Price Index, All items in West urban, all urban consumers, not seasonally adjusted:

<u>Year</u>	<u>CPI</u>	<u>Adjustment to 2020\$</u>
2008	219.65	25.9%
2016	247.71	11.7%
2018	263.26	5.1%
2019	270.35	2.3%
2020	276.59	0.0%

[2] Reflects percentage of total square footage by retail category by retail center type, estimated based on ULI's Dollars & Cents 2008.

[3] Reflects motor vehicle parts only; excludes taxable sales per square foot for dealerships.

[4] Sales per square foot for Food and Beverage stores estimated based on the averages from BizMiner, RetailSales, eMarketer, and annual 10-K reports, escalated to 2020\$.

[5] Estimated using ULI's Dollars & Cents, 2008, escalated to 2020\$.

[6] Included to account for non-taxable retail space occupants, such as services.

[7] Based on BOE Publication 61, March 2018.

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ATTACHMENT I:

San Joaquin County Fiscal Impact Analysis



List of Tables

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

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

**San Joaquin
County**

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

Source: EPS.

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

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

Table 2
Mossdale Tract Infrastructure Finance Plan
Fiscal Impact Analysis - San Joaquin County
Estimated Annual Revenues and Expenditures (2020\$)

San Joaquin
County

Item	Estimated Annual Revenues/Expenditures (Rounded)					
	2025 [1]	2030	2035	2040	2050	Buildout (2060)
Annual General Fund Revenues (Prior to EIFD Contribution)						
Property Tax (without EIFD Contribution)	\$5,213,700	\$10,026,300	\$13,591,500	\$15,581,500	\$18,298,200	\$20,189,600
Property Tax in Lieu of VLF	\$3,002,700	\$5,774,400	\$7,827,600	\$8,973,700	\$10,538,300	\$11,627,600
Property Transfer Tax	\$132,200	\$243,400	\$326,000	\$368,800	\$452,500	\$519,900
Prop. 172 Public Safety Sales Tax	\$1,704,100	\$4,200,700	\$6,111,600	\$7,210,000	\$8,362,500	\$8,899,800
Licenses, Permits, and Franchise	\$45,300	\$86,900	\$116,200	\$131,800	\$155,700	\$173,700
Motor Vehicle License Fee	\$6,000	\$10,500	\$13,600	\$15,100	\$18,500	\$21,600
Fines, Forfeitures and Penalties	\$26,900	\$51,700	\$69,100	\$78,400	\$92,600	\$103,300
Total General Fund Revenue	\$10,130,900	\$20,393,900	\$28,055,600	\$32,359,300	\$37,918,300	\$41,535,500
Annual General Fund Expenditures						
General Government						
Legislative & Administrative	\$90,000	\$172,700	\$231,000	\$261,900	\$309,400	\$345,200
Finance	\$589,900	\$1,131,500	\$1,513,900	\$1,715,900	\$2,027,700	\$2,261,900
County Counsel	\$5,300	\$10,200	\$13,600	\$15,500	\$18,300	\$20,400
Human Resources	\$31,700	\$60,700	\$81,200	\$92,100	\$108,800	\$121,400
Elections	\$65,500	\$125,600	\$168,000	\$190,400	\$225,000	\$251,000
Property Management	\$271,300	\$520,400	\$696,300	\$789,200	\$932,600	\$1,040,300
Other General	\$77,800	\$149,200	\$199,600	\$226,300	\$267,400	\$298,300
Total General Government	\$1,131,500	\$2,170,300	\$2,903,600	\$3,291,300	\$3,889,200	\$4,338,500
Public Protection						
Judicial	\$887,500	\$1,702,300	\$2,277,600	\$2,581,500	\$3,050,600	\$3,403,000
Police Protection	\$418,300	\$802,200	\$1,073,400	\$1,216,600	\$1,437,600	\$1,603,700
Detention and Corrections	\$960,300	\$1,841,900	\$2,464,500	\$2,793,300	\$3,300,900	\$3,682,200
Protective Inspection	\$106,100	\$203,400	\$272,200	\$308,500	\$364,600	\$406,700
Other Protection	\$4,700	\$9,000	\$12,000	\$13,600	\$16,100	\$17,900
Total Public Protection	\$2,376,900	\$4,558,800	\$6,099,700	\$6,913,500	\$8,169,800	\$9,113,500
Health and Sanitation						
Health Services	\$316,200	\$553,800	\$717,200	\$792,600	\$974,000	\$1,137,300
Total Health and Sanitation	\$316,200	\$553,800	\$717,200	\$792,600	\$974,000	\$1,137,300
Public Assistance						
Administration	-	-	-	-	-	-
Aid Programs	\$184,600	\$323,300	\$418,700	\$462,700	\$568,600	\$663,900
General Relief	\$11,200	\$19,700	\$25,500	\$28,100	\$34,600	\$40,400
Other Assistance	\$74,100	\$129,700	\$168,000	\$185,700	\$228,200	\$266,400
Veterans Services	\$3,900	\$6,800	\$8,800	\$9,700	\$11,900	\$13,900
Total Public Assistance	\$273,800	\$479,500	\$621,000	\$686,200	\$843,300	\$984,600
Education						
Agriculture Education	\$10,000	\$18,000	\$23,000	\$25,000	\$31,000	\$36,000
Total Education	\$10,000	\$18,000	\$23,000	\$25,000	\$31,000	\$36,000
Recreation						
Recreation Services	\$55,000	\$96,000	\$124,000	\$137,000	\$168,000	\$196,000
Cultural Services	\$6,000	\$10,000	\$13,000	\$15,000	\$18,000	\$21,000
Total Recreation	\$61,000	\$106,000	\$137,000	\$152,000	\$186,000	\$217,000
Total General Fund Expenditures	\$4,169,400	\$7,886,400	\$10,501,500	\$11,860,600	\$14,093,300	\$15,826,900
EIFD Contribution [2]						
Maximum Tax Rate	(\$2,466,100)	(\$2,005,300)	(\$2,718,300)	(\$3,116,300)	(\$3,659,600)	(\$4,037,900)
Variable Tax Rate	(\$2,466,100)	(\$1,303,400)	(\$1,291,200)	(\$1,480,200)	(\$823,400)	(\$908,500)
Net General Fund Surplus/(Deficit)						
Prior to EIFD Allocation	\$5,961,500	\$12,507,500	\$17,554,100	\$20,498,700	\$23,825,000	\$25,708,600
Net of EIFD Allocation - Maximum Tax	\$3,495,400	\$10,502,200	\$14,835,800	\$17,382,400	\$20,165,400	\$21,670,700
Net of EIFD Allocation - Variable Tax	\$3,495,400	\$11,204,100	\$16,262,900	\$19,018,500	\$23,001,600	\$24,800,100

det sum

Source: EPS.

- [1] This analysis assumes the EIFD will be formed in FY 2022-23 (Base Year) with the first year of revenue accruing to the district in FY 2023-24. Secured and unsecured tax rolls for a fiscal year are based on taxable assessed values with a lien date of the prior January 1. Thus, the initial phase of this analysis includes estimated development occurring in July-December 2022 (50% of development estimated in calendar year 2022) and development occurring in full calendar years for the remainder of the phase (2023-2025). Subsequent phases include 5-year development periods for development occurring from 2026 through 2040 and 10-year development periods from 2041 through 2060.
- [2] EIFD Contribution represents the portion of County property tax revenues diverted to the EIFD. Refer to Table B-3 for details.



APPENDICES:

- Appendix A: General Assumptions
- Appendix B: General Fund Revenue Analysis
- Appendix C: General Fund Expenditure Analysis
- Appendix D: Supporting Tables for
Revenue and Expenditure Analysis



APPENDIX A:

General Assumptions

Table A-1	General Assumptions	I-3
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Table A-3	Cumulative Occupied Dwelling Units and Building Square Footage.....	I-5
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Table A-5	Land Use Assumptions	I-7

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

**San Joaquin
County**

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

gen assumps

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

- [1] Reflects the County of San Joaquin Fiscal Year 2020-21 adopted budget. Revenues and expenditures are in 2020 dollars. This analysis does not reflect changes in values resulting from inflation or appreciation.
- [2] This analysis assumes the EIFD will be formed in FY 2022-23 (Base Year) with the first year of revenue accruing to the district in FY 2023-24. Secured and unsecured tax rolls for a fiscal year are based on taxable assessed values with a lien date of the prior January 1. Thus, the initial phase of this analysis includes estimated development occurring in July-December 2022 (50% of development estimated in calendar year 2022) and development occurring in full calendar years for the remainder of the phase (2023-2025). Subsequent phases include 5-year development periods for development occurring from 2026 through 2040 and 10-year development periods from 2041 through 2060.
- [3] Based on population estimates from the California Department of Finance (DOF) data for January 1, 2020.
- [4] US Census Onthemap.ces.census.gov estimated a total of 251,730 jobs in San Joaquin County, CA in 2018. California EDD reports an annual average growth rate of 0.95% since 2018 for the Stockton-Lodi MSA. EPS adjusted the 2018 employment figure to arrive at a 2020 employment estimate using this growth rate and further increased the total by 10% to account for self-employed workers. Estimate is rounded to the nearest hundred employees.
- [5] Persons served is defined as total population plus half of total employees. Used to estimate specific revenues and expenditures that are assumed to be impacted by growth in resident and employment populations and to avoid double counting of employees who reside in the City.

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**San Joaquin
County**

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

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

[3] Includes development projections in the future Stockton annexation area, the future Manteca Annexation area, and the Oakwood Shores and South Lathrop developments.

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

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

Table A-3
Mossdale Tract Infrastructure Finance Plan
Fiscal Impact Analysis - San Joaquin County
Cumulative Occupied Dwelling Units and Building Square Footage

San Joaquin
County

Land Use	Vacancy Rate [1]	Occupied Dwelling Units/Building Square Feet					
		2025	2030	2035	2040	2050	Buildout (2060)
Development Projections in Current City Limits							
Residential Land Uses				<u>Occupied Dwelling Units</u>			
Low Density Residential	6.0%	1,829	2,979	3,982	4,505	6,094	7,523
High Density Residential	6.0%	899	1,613	1,968	2,150	2,150	2,150
Subtotal Residential		2,728	4,592	5,950	6,655	8,244	9,673
Nonresidential Land Uses				<u>Occupied Building Square Feet</u>			
Retail Commercial	7.5%	1,565,073	3,871,613	5,319,430	6,016,335	6,604,359	6,804,624
Office Commercial	7.5%	769,935	1,871,629	2,404,004	2,717,458	2,916,766	2,970,145
Industrial	7.5%	6,339,247	10,478,964	13,280,985	15,230,771	16,207,779	16,207,779
Subtotal Nonresidential		8,674,255	16,222,206	21,004,419	23,964,563	25,728,904	25,982,548
Development Projections in Annexation Areas							
Residential Land Uses				<u>Occupied Dwelling Units</u>			
Low Density Residential	6.0%	259	649	808	808	808	808
Subtotal Residential		259	649	808	808	808	808
Nonresidential Land Uses				<u>Occupied Building Square Feet</u>			
Retail Commercial	7.5%	175,707	626,427	1,287,165	1,798,690	2,484,115	2,858,833
Industrial	7.5%	-	-	1,046,547	1,744,245	1,744,245	1,744,245
Subtotal Nonresidential		175,707	626,427	2,333,712	3,542,935	4,228,360	4,603,078
Total San Joaquin County Development Projections							
Residential Land Uses				<u>Occupied Dwelling Units</u>			
Low Density Residential	6.0%	2,088	3,628	4,790	5,313	6,902	8,332
High Density Residential	6.0%	899	1,613	1,968	2,150	2,150	2,150
Subtotal Residential		2,987	5,241	6,758	7,463	9,052	10,481
Nonresidential Land Uses				<u>Occupied Building Square Feet</u>			
Retail Commercial	7.5%	1,740,779	4,498,040	6,606,596	7,815,025	9,088,474	9,663,457
Office Commercial	7.5%	769,935	1,871,629	2,404,004	2,717,458	2,916,766	2,970,145
Industrial	7.5%	6,339,247	10,478,964	14,327,532	16,975,016	17,952,024	17,952,024
Subtotal Nonresidential		8,849,962	16,848,633	23,338,131	27,507,498	29,957,264	30,585,625

occupied

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

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

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

San Joaquin
County

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

pop

Source: California Department of Finance; EPS.

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

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Table A-5
Mossdale Tract Infrastructure Finance Plan
Fiscal Impact Analysis - San Joaquin County
Land Use Assumptions

San Joaquin County

Land Use	Estimated Assessed Value [1]	Property Turnover Rate [2]	Vacancy Rate [3]	Persons per Household/ Sq. Ft. per Employee [4]
Residential Land Uses	<i>per Unit</i>			
Low Density Residential [5]	\$510,427	14.3%	6.0%	3.30
High Density Residential	\$200,000	6.7%	6.0%	2.50
Nonresidential Land Uses	<i>per Sq. Ft.</i>			
Retail Commercial	\$250	5.0%	7.5%	400
Office Commercial	\$250	5.0%	7.5%	400
Industrial	\$100	5.0%	7.5%	2,000

lu assum

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

- [1] Residential assessed values are based on sales data of comparable products as obtained through The Gregory Group for the last 4 quarters (Q1 2020 through Q4 2020). Nonresidential values per square foot based on comparable transaction data for transactions made in San Joaquin County since 2005 obtained from Costar, data accessed on March 25, 2021.
- [2] Owner-occupied residential assumed to turn over once every 7 years and renter-occupied residential is assumed to turn over once every 15 years. Nonresidential uses are assumed to turn over once every 20 years.
- [3] Residential vacancy rates obtained from the US Census American Community Survey, 2018 estimates, for San Joaquin County. Commercial and industrial vacancy rates based on Q3 2019 Costar and Q3 2019 Colliers International market reports for the Stockton/Modesto area.
- [4] Persons per household figures obtained from the US Census American Community Survey, 2018 estimates. Square feet per employee values are based on empirical research for proposed land uses.
- [5] Estimated Countywide assessed value per unit reflects the weighted average, at buildout, of the assessed values per unit assumptions for Lathrop, Manteca, and Stockton. The assessed value per unit for low density residential is assumed to be \$425,000 in the City of Stockton, \$500,000 in the City of Manteca, and \$525,000 in the City of Lathrop. The assumption varies in each phase based on varying amounts of low density residential development in each jurisdiction by phase.



APPENDIX B:

General Fund Revenue Analysis

Table B-1	Revenue-Estimating Procedures Based on City of Lathrop FY 2020-21 Budget	I-8
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Table B-1
Mossdale Tract Infrastructure Finance Plan
Fiscal Impact Analysis - San Joaquin County
Revenue-Estimating Procedures Based on San Joaquin County FY 2020-21 Budget (2020\$)

San Joaquin
County

Item	Estimating Procedure	Case Study Reference	FY 2020-21 Budgeted General Fund Revenues [1]	Offsetting Revenue	FY 2020-21 Budgeted Net General Fund Revenues	Service Population [2]	Revenue Multiplier
General Fund Revenues							
Property Tax	Case Study	Table B-3	\$168,865,867	(\$190,792)	\$168,675,075	N/A	-
Property Tax in Lieu of VLF	Case Study	Table B-3	\$95,777,111	-	\$95,777,111	N/A	-
Property Transfer Tax	Case Study	Table B-4	\$5,016,651	-	\$5,016,651	N/A	-
Sales and Use Tax	[3]	-	\$22,156,588	-	\$22,156,588	N/A	-
Prop. 172 Public Safety Sales Tax	Case Study	Table B-5	\$67,134,327	-	\$67,134,327	N/A	-
Transient Occupancy Tax	[4]	-	\$510,000	(\$510,000)	\$0	N/A	-
Licenses, Permits, and Franchise	Persons Served	-	\$8,598,700	(\$560,526)	\$2,989,174	914,732	\$3.27
Intergovernmental Revenue	[4]	-	\$495,324,122	(\$556,335,941)	(\$61,011,819)	N/A	-
Motor Vehicle License Fee	Per Capita	-	\$509,137	-	\$509,137	773,632	\$0.66
Current Service Charges	[4]	-	\$45,015,682	(\$44,355,867)	\$659,815	N/A	-
Fines, Forfeitures and Penalties	Persons Served	-	\$5,344,414	(\$3,566,648)	\$1,777,766	914,732	\$1.94
Use of Money and Property	[4]	-	\$6,471,039	(\$946,039)	\$5,525,000	N/A	-
Other Taxes - Racehorse	[4]	-	\$2,000	-	\$2,000	N/A	-
Miscellaneous Revenues	[4]	-	\$2,319,268	(\$2,308,468)	\$10,800	N/A	-
Other	[4]	-	\$57,178,862	(\$68,647,404)	(\$11,468,542)	N/A	-
Subtotal General Fund Revenue			\$980,223,768	(\$682,470,685)	\$297,753,083		
Contingency Fund	[4]	-	\$4,974,834	(\$4,974,834)	\$0	N/A	-
Total General Fund Revenue			\$985,198,602	(\$687,445,519)	\$297,753,083		

rev pro

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

[1] Includes midyear budget adjustments as presented to the County Board of Supervisors on February 23, 2021.

[2] Refer to Table A-1.

[3] It is assumed that all sales tax revenue generated by the project will be contained within City boundaries; therefore, no sales and use tax is calculated in this analysis.

[4] This revenue source is not expected to be affected by anticipated development and therefore is not evaluated in this analysis.

Table B-2
Mossdale Tract Infrastructure Finance Plan
Fiscal Impact Analysis - San Joaquin County
Estimated Annual General Fund Revenues (2020\$)

**San Joaquin
County**

Revenue Category	Case Study Reference	Estimated Annual Revenue (Rounded)					
		2025	2030	2035	2040	2050	Buildout (2060)
General Fund Revenues							
Property Tax (without EIFD Contribution)	Table B-3	\$5,213,691	\$10,026,311	\$13,591,493	\$15,581,504	\$18,298,205	\$20,189,567
Property Tax in Lieu of VLF	Table B-3	\$3,002,700	\$5,774,400	\$7,827,600	\$8,973,700	\$10,538,300	\$11,627,600
Property Transfer Tax	Table B-4	\$132,200	\$243,400	\$326,000	\$368,800	\$452,500	\$519,900
Prop. 172 Public Safety Sales Tax	Table B-5	\$1,704,067	\$4,200,671	\$6,111,610	\$7,209,969	\$8,362,507	\$8,899,797
Licenses, Permits, and Franchise	-	\$45,300	\$86,900	\$116,200	\$131,800	\$155,700	\$173,700
Motor Vehicle License Fee	-	\$6,000	\$10,500	\$13,600	\$15,100	\$18,500	\$21,600
Fines, Forfeitures and Penalties	-	\$26,900	\$51,700	\$69,100	\$78,400	\$92,600	\$103,300
Total General Fund Revenue		\$10,130,859	\$20,393,881	\$28,055,604	\$32,359,273	\$37,918,311	\$41,535,464
EIFD Contribution - Maximum Tax Rate							
Less EIFD Contribution		(\$2,466,076)	(\$2,005,262)	(\$2,718,299)	(\$3,116,301)	(\$3,659,641)	(\$4,037,913)
Net General Fund Revenues		\$7,664,783	\$18,388,619	\$25,337,305	\$29,242,972	\$34,258,670	\$37,497,551
EIFD Contribution - Variable Tax Rate							
Less EIFD Contribution		(\$2,466,076)	(\$1,303,420)	(\$1,291,192)	(\$1,480,243)	(\$823,419)	(\$908,531)
Net General Fund Revenues		\$7,664,783	\$19,090,461	\$26,764,412	\$30,879,030	\$37,094,892	\$40,626,934

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

Attachment I: San Joaquin County Fiscal Impact Analysis

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Page 1 of 2

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

San Joaquin County

Item	Assumption/ Source	Formula	Estimated Property Tax Revenues (2020\$)					
			2025	2030	2035	2040	2050	Buildout (2060)
Assessed Value of New Development								
Assessed Value of New Development in Current City Limits	Table D-2	a	\$2,483,977,808	\$4,618,659,097	\$6,067,767,380	\$6,872,949,747	\$8,078,614,747	\$8,945,692,247
Assessed Value of New Development in Annexation Area		b	\$185,363,250	\$514,679,500	\$890,897,700	\$1,104,574,500	\$1,289,824,500	\$1,391,099,500
Total Assessed Value		$c = a + b$	\$2,669,341,058	\$5,133,338,597	\$6,958,665,080	\$7,977,524,247	\$9,368,439,247	\$10,336,791,747
Property Tax Revenue (1% of Assessed Value)								
Property Tax Revenue in Current City Limits	1.0000%	$d = a * 1.00\%$	\$24,839,778	\$46,186,591	\$60,677,674	\$68,729,497	\$80,786,147	\$89,456,922
Property Tax Revenue in Annexation Areas		$e = b * 1.00\%$	\$1,853,633	\$5,146,795	\$8,908,977	\$11,045,745	\$12,898,245	\$13,910,995
Total Property Tax Revenue		$f = d + e$	\$26,693,411	\$51,333,386	\$69,586,651	\$79,775,242	\$93,684,392	\$103,367,917
Estimated Property Tax Allocation								
Estimated Property Tax Allocation in Current City Limits [1]								
San Joaquin County General Fund	19.5318%	$g = d * 19.53\%$	\$4,851,644	\$9,021,051	\$11,851,414	\$13,424,076	\$15,778,951	\$17,472,506
Other Agencies/ERAF	80.4682%	$h = d * 80.47\%$	\$19,988,134	\$37,165,540	\$48,826,260	\$55,305,421	\$65,007,196	\$71,984,417
Property Tax Allocation in Annexation Areas [2]								
San Joaquin County General Fund	27.3226%	$i = e * 27.32\%$	\$362,047	\$1,005,259	\$1,740,079	\$2,157,428	\$2,519,253	\$2,717,061
Other Agencies/ERAF	72.6774%	$j = e * 72.68\%$	\$1,491,586	\$4,141,536	\$7,168,898	\$8,888,317	\$10,378,992	\$11,193,934
Subtotal San Joaquin County General Fund Property Tax		$k = g + i$	\$5,213,691	\$10,026,311	\$13,591,493	\$15,581,504	\$18,298,205	\$20,189,567
EIFD Allocation - Maximum Tax Rate								
EIFD Allocation Percentage [3]		l	47.3%	20.0%	20.0%	20.0%	20.0%	20.0%
EIFD Allocation		$m = k * l$	\$2,466,076	\$2,005,262	\$2,718,299	\$3,116,301	\$3,659,641	\$4,037,913
Net San Joaquin County General Fund Property Tax		$n = k - m$	\$2,747,615	\$8,021,048	\$10,873,195	\$12,465,203	\$14,638,564	\$16,151,654
EIFD Allocation - Variable Tax Rate								
EIFD Allocation Percentage [3]		l	47.3%	13.0%	9.5%	9.5%	4.5%	4.5%
EIFD Allocation		$m = k * l$	\$2,466,076	\$1,303,420	\$1,291,192	\$1,480,243	\$823,419	\$908,531
Net San Joaquin County General Fund Property Tax		$n = k - m$	\$2,747,615	\$8,722,890	\$12,300,301	\$14,101,261	\$17,474,786	\$19,281,037

Attachment I: San Joaquin County Fiscal Impact Analysis

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

San Joaquin
County

Item	Assumption/ Source	Formula	Estimated Property Tax Revenues (2020\$)					
			2025	2030	2035	2040	2050	Buildout (2060)
Property Tax In-Lieu of Motor Vehicle In-Lieu Fee Revenue (VLF)								
Total Countywide Assessed Value [4]		o	\$85,144,874,422	\$85,144,874,422	\$85,144,874,422	\$85,144,874,422	\$85,144,874,422	\$85,144,874,422
Total Assessed Value of Project		p	\$2,669,341,058	\$5,133,338,597	\$6,958,665,080	\$7,977,524,247	\$9,368,439,247	\$10,336,791,747
Total Assessed Value		$q = o + p$	\$87,814,215,480	\$90,278,213,019	\$92,103,539,502	\$93,122,398,669	\$94,513,313,669	\$95,481,666,169
Percent Change in AV		$r = p / o$	3.14%	6.03%	8.17%	9.37%	11.00%	12.14%
Property Tax In-Lieu of VLF [5]	\$95,777,111	$s = r * \$95,777,111$	\$3,002,668	\$5,774,350	\$7,827,610	\$8,973,696	\$10,538,298	\$11,627,571

prop tax

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

[1] Reflects the average property tax allocation to the County General Fund for all TRAs within the 200-year flood plain that are within the boundaries of the Cities of Lathrop, Manteca, and Stockton. TRAs include: 002-000, 002-060, 002-063, 002-064, 002-087, 002-088, 003-159, 003-206, 003-238, 003-240, 003-289, 003-312, 003-463, 003-464, 007-000, 007-002, 007-007, 007-008, 007-010, 007-012, 007-013, 007-014, 007-022, 007-029, 007-032, 007-041, 007-043, 007-046, 007-047, 007-048, 007-049, 007-071, and 007-074.

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

[3] EIFD allocation percentage represents the portion of property tax revenues to be diverted to the EIFD. Allocation percentages are negotiated allocation amounts based on discussions between the County, the Cities of Lathrop, Stockton, and Manteca, and Project Consultants. Reflects the Initial Base Rate for the period ending 2029 and the Maximum Tax Allocation Rate for 2030 and beyond.

[4] Reflects Assessed Valuation for FY 2020-21. Includes countywide secured, unsecured, homeowner exemption, and public utility roll.

[5] Property tax in-lieu of VLF amount derived from the San Joaquin County FY 2020-21 Annual Budget. Refer to Table B-1 for details.

Table B-4
Mossdale Tract Infrastructure Finance Plan
Fiscal Impact Analysis - San Joaquin County
Real Property Transfer Tax (2020\$)

San Joaquin
County

Item	Assumption/ Source	Estimated Annual Property Transfer Tax Revenue (2020\$)					
		2025	2030	2035	2040	2050	Buildout (2060)
Rate per \$1,000 of AV	\$0.55						
Project Assessed Value	Table D-2						
Owner-Occupied Residential		\$1,114,245,500	\$1,935,745,500	\$2,555,645,500	\$2,838,370,500	\$3,725,620,500	\$4,524,145,500
Renter-Occupied Residential		\$191,200,000	\$343,200,000	\$418,800,000	\$457,400,000	\$457,400,000	\$457,400,000
Nonresidential		\$1,363,895,558	\$2,854,393,097	\$3,984,219,580	\$4,681,753,747	\$5,185,418,747	\$5,355,246,247
Total Assessed Value		\$2,669,341,058	\$5,133,338,597	\$6,958,665,080	\$7,977,524,247	\$9,368,439,247	\$10,336,791,747
Turnover Rate							
Owner-Occupied Residential	14.30%						
Renter-Occupied Residential	6.70%						
Nonresidential	5.00%						
Annual Transfer Tax Revenue [1]							
Owner-Occupied Residential		\$87,635	\$152,246	\$201,002	\$223,238	\$293,020	\$355,824
Renter-Occupied Residential		\$7,046	\$12,647	\$15,433	\$16,855	\$16,855	\$16,855
Nonresidential		\$37,507	\$78,496	\$109,566	\$128,748	\$142,599	\$147,269
Total Annual Transfer Tax Revenue		\$132,188	\$243,389	\$326,000	\$368,841	\$452,474	\$519,949

transfer

Source: San Joaquin County Auditor Assessor; San Joaquin County; EPS

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

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

San Joaquin
 County

Item	Formula	Source/ Assumptions	Annual Sales Tax Revenue					
			2025	2030	2035	2040	2050	Buildout (2060)
Estimated Annual Taxable Sales								
Annual Taxable Sales from Market Support (Residents and Employees)	a	Table B-5A	\$59,945,710	\$109,328,494	\$144,085,582	\$161,240,158	\$195,743,518	\$224,702,686
Annual Taxable Sales from Onsite Commercial Uses	b	Table B-5B	\$379,767,600	\$974,602,038	\$1,432,939,055	\$1,699,202,239	\$1,962,096,751	\$2,071,778,709
Annual Taxable Sales from Total Net New Development	c = a + b		\$439,713,310	\$1,083,930,532	\$1,577,024,637	\$1,860,442,397	\$2,157,840,269	\$2,296,481,395
County Prop 172 Public Safety Sales Tax Revenue								
County Prop 172 Sales Tax Rate	d	0.50%						
County Share of Prop 172 Revenue [1]	e	95.00%						
Adjustment for Unincorporated County Costs [2]	f	81.59%						
County Prop 172 Public Safety Sales Tax Revenue	g = c * d * e * f		\$1,704,067	\$4,200,671	\$6,111,610	\$7,209,969	\$8,362,507	\$8,899,797

sales

Source: San Joaquin County; California State Board of Equalization; EPS.

[1] Provided by San Joaquin County.

[2] Represents an adjustment made to account for the portion of Proposition 172 revenues allocated to services provided only to the unincorporated portions of the County.

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

San Joaquin
County

Annual Taxable Sales from Market Support	Assumption	Estimated Annual Taxable Sales (2020\$)					
		2025	2030	2035	2040	2050	Buildout (2060)
Annual Taxable Sales from New Residents							
Residential Development	Table A-3			Occupied Dwelling Units			
Low Density Residential		2,088	3,628	4,790	5,313	6,902	8,332
High Density Residential		899	1,613	1,968	2,150	2,150	2,150
Total Residential Development		2,987	5,241	6,758	7,463	9,052	10,481
Taxable Retail Expenditures	per Household [1]			Taxable Retail Expenditures			
Low Density Residential	\$24,000	\$50,116,138	\$87,069,418	\$114,953,578	\$127,519,498	\$165,645,898	\$199,959,658
High Density Residential	\$15,000	\$13,479,600	\$24,195,600	\$29,525,400	\$32,246,700	\$32,246,700	\$32,246,700
Total Taxable Retail Expenditures		\$63,595,738	\$111,265,018	\$144,478,978	\$159,766,198	\$197,892,598	\$232,206,358
Estimated Countywide Capture from New Households [2]	80%	\$50,876,590	\$89,012,014	\$115,583,182	\$127,812,958	\$158,314,078	\$185,765,086
Estimated Taxable Sales Inside Project Area	50%	\$25,438,295	\$44,506,007	\$57,791,591	\$63,906,479	\$79,157,039	\$92,882,543
Estimated Taxable Sales Outside Project Area	50%	\$25,438,295	\$44,506,007	\$57,791,591	\$63,906,479	\$79,157,039	\$92,882,543
Annual Taxable Sales from New Employment							
Taxable Sales from New Employment							
Employees	Table A-4	9,447	21,163	29,690	34,820	38,989	40,560
Average Daily Taxable Sales per New Employee	\$10.00						
Work Days per Year	240						
Taxable Sales from New Employees [3]	50%						
Total Taxable Sales from New Employees		\$11,336,400	\$25,395,600	\$35,628,000	\$41,784,000	\$46,786,800	\$48,672,000
Estimated Citywide Capture from New Employees [2]	90%	\$9,069,120	\$20,316,480	\$28,502,400	\$33,427,200	\$37,429,440	\$38,937,600
Estimated Taxable Sales Inside Project Area	70%	\$6,348,384	\$14,221,536	\$19,951,680	\$23,399,040	\$26,200,608	\$27,256,320
Estimated Taxable Sales Outside Project Area	30%	\$2,720,736	\$6,094,944	\$8,550,720	\$10,028,160	\$11,228,832	\$11,681,280
Total Annual Taxable Sales from Market Support		\$59,945,710	\$109,328,494	\$144,085,582	\$161,240,158	\$195,743,518	\$224,702,686
Taxable City Sales Inside Project Area		\$31,786,679	\$58,727,543	\$77,743,271	\$87,305,519	\$105,357,647	\$120,138,863
Taxable City Sales Outside Project Area		\$28,159,031	\$50,600,951	\$66,342,311	\$73,934,639	\$90,385,871	\$104,563,823

sales a

sales a

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

[1] For details pertaining to household taxable expenditure assumptions, refer to Table D-3.

[2] Represents the portion of household and employee retail expenditures estimated to take place in San Joaquin County.

[3] Taxable sales from employees discounted by 50% to account for employees who also are residents.

Table B-5B
Mossdale Tract Infrastructure Finance Plan
Fiscal Impact Analysis - San Joaquin County
Estimated Annual Taxable Sales from On-Site Nonresidential (2020\$)

San Joaquin
County

Item	Annual Taxable Sales per Sq. Ft. [1]	Estimated Annual Taxable Sales (2020\$)					
		2025	2030	2035	2040	2050	Buildout (2060)
Taxable Sales from Commercial Development							
Taxable Sales Generating Occupied Commercial Development Square Feet							
				Occupied Building Square Feet			
Retail Commercial		1,740,779	4,498,040	6,606,596	7,815,025	9,088,474	9,663,457
Total		1,740,779	4,498,040	6,606,596	7,815,025	9,088,474	9,663,457
Annual Taxable Sales from On-Site Commercial Development							
Retail	\$240	\$417,787,076	\$1,079,529,575	\$1,585,582,941	\$1,875,605,991	\$2,181,233,835	\$2,319,229,701
Total		\$417,787,076	\$1,079,529,575	\$1,585,582,941	\$1,875,605,991	\$2,181,233,835	\$2,319,229,701
Less Total Annual Taxable Sales from Market Support (in the Project) [2]							
		\$31,786,679	\$58,727,543	\$77,743,271	\$87,305,519	\$105,357,647	\$120,138,863
Annual Sales Less Market Support	Shift from Existing Retail	\$386,000,397	\$1,020,802,032	\$1,507,839,670	\$1,788,300,472	\$2,075,876,188	\$2,199,090,838
Less Shift of Sales from Existing Regional and Community Retail to the Project [3]							
	10%	\$41,778,708	\$107,952,958	\$158,558,294	\$187,560,599	\$218,123,383	\$231,922,970
Total Taxable Sales from Retail Commercial Uses		\$344,221,690	\$912,849,074	\$1,349,281,376	\$1,600,739,873	\$1,857,752,804	\$1,967,167,868
Occupied Nonretail Commercial Uses							
				Occupied Building Square Feet			
Office Commercial		769,935	1,871,629	2,404,004	2,717,458	2,916,766	2,970,145
Industrial		6,339,247	10,478,964	14,327,532	16,975,016	17,952,024	17,952,024
Total		7,109,182	12,350,593	16,731,536	19,692,473	20,868,789	20,922,168
Total Taxable Sales from Nonretail Commercial Uses							
				Total Taxable Sales			
Office Commercial	\$5	\$3,849,677	\$9,358,146	\$12,020,021	\$13,587,288	\$14,583,828	\$14,850,723
Industrial	\$5	\$31,696,234	\$52,394,818	\$71,637,658	\$84,875,078	\$89,760,119	\$89,760,119
Total		\$35,545,911	\$61,752,964	\$83,657,679	\$98,462,367	\$104,343,947	\$104,610,842
Total Taxable Sales from Nonretail Commercial Development		\$35,545,911	\$61,752,964	\$83,657,679	\$98,462,367	\$104,343,947	\$104,610,842
Total Nonresidential Taxable Sales		\$379,767,600	\$974,602,038	\$1,432,939,055	\$1,699,202,239	\$1,962,096,751	\$2,071,778,709

sales b

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

[1] See Table D-4 for the taxable retail sales calculation. All retail is assumed to be community serving retail. Sales per square foot for the Retail space is based on average total sales per square foot figure derived from BizMiner and eMarketer data (escalated to 2020\$) and converts total sales to taxable sales per square foot to account for a small portion of non-taxable goods sold.

[2] Estimated in Table B-5A.

[3] Represents a discount factor to account for taxable sales transactions that may shift from the cities' existing Regional- and Community-serving retail centers to those included in the Project.



APPENDIX C:

General Fund Expenditure Analysis

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

Attachment I: San Joaquin County Fiscal Impact Analysis

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

San Joaquin County

Item	Estimating Procedure	FY 2020-21 Budgeted Expenditures	Less Offsetting Revenue	FY 2020-21 Net County Expenditures	Population or Persons Served	FY 2020-21 Avg. Cost	Adjustment Factor [1]	Net FY 2020-21 Avg. Cost
General Fund								
General Government								
Legislative & Administrative	Persons Served	\$6,227,194	(\$286,105)	\$5,941,089	914,732	\$6.49	100%	\$6.49
Finance	Persons Served	\$54,203,124	(\$15,273,674)	\$38,929,450	914,732	\$42.56	100%	\$42.56
County Counsel	Persons Served	\$536,073	(\$185,262)	\$350,811	914,732	\$0.38	100%	\$0.38
Human Resources	Persons Served	\$2,951,843	(\$862,982)	\$2,088,861	914,732	\$2.28	100%	\$2.28
Elections	Persons Served	\$9,613,575	(\$5,293,315)	\$4,320,260	914,732	\$4.72	100%	\$4.72
Property Management	Persons Served	\$18,563,221	(\$658,989)	\$17,904,232	914,732	\$19.57	100%	\$19.57
Economic Promotion	[3]	\$419,781	(\$510,000)	(\$90,219)	N/A	N/A	100%	N/A
Other General	Persons Served	\$7,128,467	(\$1,994,885)	\$5,133,582	914,732	\$5.61	100%	\$5.61
Total General Government		\$99,643,278	(\$25,065,212)	\$74,578,066				
Public Protection								
Judicial	Persons Served	\$99,942,302	(\$41,373,427)	\$58,568,875	914,732	\$64.03	100%	\$64.03
Police Protection [2]								
Countywide Police Protection	Persons Served	\$28,852,310	(\$1,250,807)	\$27,601,503	914,732	\$30.17	100%	\$30.17
Unincorporated County Police Protection	[3]	\$64,810,501	(\$35,937,052)	\$28,873,449	N/A	N/A	100%	N/A
Detention and Corrections	Persons Served	\$125,277,743	(\$61,904,073)	\$63,373,670	914,732	\$69.28	100%	\$69.28
Flood Control	Persons Served	\$670,000	(\$670,000)	\$0	914,732	-	100%	-
Protective Inspection	Persons Served	\$18,678,578	(\$11,679,174)	\$6,999,404	914,732	\$7.65	100%	\$7.65
Other Protection	Persons Served	\$8,227,084	(\$7,918,171)	\$308,913	914,732	\$0.34	100%	\$0.34
Total Public Protection		\$346,458,518	(\$160,732,704)	\$185,725,814				
Public Ways and Facilities	[3]	\$40,000	(\$40,000)	\$0	N/A	N/A	100%	N/A
Health and Sanitation								
Health Services	Per Capita	\$96,285,002	(\$69,516,326)	\$26,768,676	773,632	\$34.60	100%	\$34.60
Sanitation	Per Capita	\$9,000	(\$9,000)	\$0	773,632	-	100%	-
Total Health and Sanitation		\$96,294,002	(\$69,525,326)	\$26,768,676				
Public Assistance								
Administration	Per Capita	\$190,949,113	(\$190,949,113)	\$0	773,632	-	100%	-
Aid Programs	Per Capita	\$215,832,666	(\$200,206,142)	\$15,626,524	773,632	\$20.20	100%	\$20.20
General Relief	Per Capita	\$950,000	\$0	\$950,000	773,632	\$1.23	100%	\$1.23
Other Assistance	Per Capita	\$39,965,240	(\$33,695,007)	\$6,270,233	773,632	\$8.10	100%	\$8.10
Veterans Services	Per Capita	\$524,873	(\$197,210)	\$327,663	773,632	\$0.42	100%	\$0.42
Total Public Assistance		\$448,221,892	(\$425,047,472)	\$23,174,420				
Education								
Agriculture Education	Per Capita	\$846,913	\$0	\$846,913	773,632	\$1.09	100%	\$1.09
Total Education		\$846,913	\$0	\$846,913				
Recreation								
Recreation Services	Per Capita	\$6,678,208	(\$2,059,971)	\$4,618,237	773,632	\$5.97	100%	\$5.97
Cultural Services	Per Capita	\$495,550	\$0	\$495,550	773,632	\$0.64	100%	\$0.64
Total Recreation		\$7,173,758	(\$2,059,971)	\$5,113,787				
Contingency Reserve		\$816,330	(\$4,974,834)	(\$4,158,504)	N/A	N/A	100%	N/A
Total General Fund Expenditures		\$999,494,691	(\$687,445,519)	\$312,049,172				

exp pro

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

[1] An adjustment factor may be used to reflect the fact that new employees may not increase certain General Fund department expenditures at a 1:1 ratio. This analysis does not assume an adjustment.

[2] A majority of the police protection budget serves the unincorporated County population only. This analysis excludes this portion of the budget and only accounts for countywide cost impacts.

[3] These cost categories serve the unincorporated County population only and have been excluded from the analysis.

Table C-2
Mossdale Tract Infrastructure Finance Plan
Fiscal Impact Analysis - San Joaquin County
Estimated Annual General Fund Expenditures (2020\$)

San Joaquin
County

Expenditure Category	Estimated Annual Expenditure					
	2025	2030	2035	2040	2050	Buildout (2060)
General Fund						
General Government						
Legislative & Administrative	\$90,029	\$172,677	\$231,036	\$261,861	\$309,446	\$345,191
Finance	\$589,922	\$1,131,477	\$1,513,884	\$1,715,866	\$2,027,670	\$2,261,889
County Counsel	\$5,316	\$10,196	\$13,642	\$15,462	\$18,272	\$20,383
Human Resources	\$31,654	\$60,712	\$81,231	\$92,069	\$108,800	\$121,368
Elections	\$65,468	\$125,567	\$168,006	\$190,421	\$225,024	\$251,017
Property Management	\$271,314	\$520,383	\$696,258	\$789,152	\$932,555	\$1,040,276
Other General	\$77,792	\$149,207	\$199,634	\$226,269	\$267,386	\$298,273
Total General Government	\$1,131,495	\$2,170,219	\$2,903,692	\$3,291,102	\$3,889,153	\$4,338,396
Public Protection						
Judicial	\$887,530	\$1,702,292	\$2,277,620	\$2,581,499	\$3,050,604	\$3,402,984
Police Protection	\$418,263	\$802,232	\$1,073,364	\$1,216,572	\$1,437,645	\$1,603,710
Detention and Corrections	\$960,340	\$1,841,943	\$2,464,468	\$2,793,277	\$3,300,865	\$3,682,154
Protective Inspection	\$106,066	\$203,436	\$272,192	\$308,508	\$364,569	\$406,681
Other Protection	\$4,681	\$8,978	\$12,013	\$13,616	\$16,090	\$17,949
Total Public Protection	\$2,376,881	\$4,558,882	\$6,099,658	\$6,913,472	\$8,169,773	\$9,113,478
Health and Sanitation						
Health Services	\$316,187	\$553,794	\$717,181	\$792,647	\$974,027	\$1,137,276
Total Health and Sanitation	\$316,187	\$553,794	\$717,181	\$792,647	\$974,027	\$1,137,276
Public Assistance						
Administration	-	-	-	-	-	-
Aid Programs	\$184,578	\$323,284	\$418,663	\$462,717	\$568,599	\$663,898
General Relief	\$11,221	\$19,654	\$25,452	\$28,130	\$34,567	\$40,361
Other Assistance	\$74,063	\$129,719	\$167,991	\$185,668	\$228,154	\$266,393
Veterans Services	\$3,870	\$6,779	\$8,779	\$9,702	\$11,923	\$13,921
Total Public Assistance	\$273,732	\$479,435	\$620,885	\$686,217	\$843,243	\$984,573
Education						
Agriculture Education	\$10,004	\$17,521	\$22,690	\$25,078	\$30,816	\$35,981
Total Education	\$10,004	\$17,521	\$22,690	\$25,078	\$30,816	\$35,981
Recreation						
Recreation Services	\$54,550	\$95,543	\$123,731	\$136,751	\$168,043	\$196,207
Cultural Services	\$5,853	\$10,252	\$13,277	\$14,674	\$18,031	\$21,054
Total Recreation	\$60,403	\$105,795	\$137,008	\$151,424	\$186,074	\$217,261
Total Annual General Fund Expenditures	\$4,168,701	\$7,885,646	\$10,501,114	\$11,859,939	\$14,093,087	\$15,826,964

exp

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



APPENDIX D:

Supporting Tables for Revenue and Expenditure Analysis

Table D-1	Preliminary Property Tax Allocations for Annexation Area (2 pages)	I-18
Table D-2	Cumulative Assessed Valuation	I-20
Table D-3	Estimated Average Annual Household Income	I-21
Table D-4	Total and Taxable Retail Sales per Square Feet.....	I-22

Attachment I: San Joaquin County Fiscal Impact Analysis

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Page 1 of 2

Table D-1
Mossdale Tract Infrastructure Finance Plan
Fiscal Impact Analysis - San Joaquin County
Preliminary Property Tax Allocations for Annexation Area

Tax Code	Entity	Existing Tax Rate Area (TRA)					
		Post-ERAF Distribution [1]					
		TRA 102-135	TRA 102-032	TRA 102-136	TRA 102-001	TRA 102-100	TRA 102-121
Subject to Detachment							
10001	County General	22.29650%	22.30610%	20.32600%	20.29360%	19.80000%	22.38190%
10527	Road District 1	4.26040%	4.26030%	0.00000%	0.00000%	0.00000%	0.00000%
10527	Road District 5	0.00000%	0.00000%	3.97920%	3.97840%	3.87760%	4.26700%
14901	Lathrop-Manteca Rural Fire	0.00000%	0.00000%	8.83690%	8.84610%	8.62190%	0.00000%
14401	French Camp-Mc Kinley Rural Fire	9.60300%	9.60300%	0.00000%	0.00000%	0.00000%	9.45470%
	City General Fund	0.00000%	0.00000%	0.00000%	0.00000%	0.00000%	0.00000%
	Subtotal	36.15990%	36.16940%	33.14210%	33.11810%	32.29950%	36.10360%
Not Subject to Detachment							
10618	County Library	1.80010%	1.80010%	1.63940%	1.63910%	1.59760%	1.80310%
12601	Manteca Unified Schools	29.58380%	29.58380%	26.94230%	26.93720%	26.25470%	29.62960%
13001	S.J. Delta Comm College	4.00510%	4.00510%	3.64750%	3.64670%	3.55440%	4.01150%
13201	County Office Of Education	1.43850%	1.42890%	1.28960%	1.31780%	1.26400%	1.38930%
16001	Sjc Flood Control	0.17560%	0.17570%	0.16000%	0.15990%	0.15580%	0.17590%
21901	Sjc Mosquito Abatement	0.78840%	0.78840%	0.71800%	0.71790%	0.69960%	0.78940%
24601	South San Joaquin Irrigation	0.00000%	0.00000%	5.41160%	5.41660%	0.00000%	0.00000%
14901	Lathrop Manteca Fire District	0.00000%	0.00000%	0.00000%	0.00000%	0.00000%	0.00000%
22001	Reclamation District #17	0.00000%	0.00000%	0.00000%	0.00000%	0.00000%	0.00000%
24601	South San Joaquin Irrigation	0.00000%	0.00000%	0.00000%	0.00000%	5.27940%	0.00000%
25301	CSA No. 4 Lathrop	0.00000%	0.00000%	0.00000%	0.00000%	1.54290%	0.00000%
41100	ERAF	26.04860%	26.04860%	27.04950%	27.04670%	27.35210%	26.09760%
	Subtotal	63.84010%	63.83060%	66.85790%	66.88190%	67.70050%	63.89640%
Total		100.00000%	100.00000%	100.00000%	100.00000%	100.00000%	100.00000%

Source: San Joaquin County Auditor-Controller; EPS.

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

[2] Based on the most recent tax-sharing agreements between San Joaquin County and the Cities of Stockton, Lathrop, and Manteca related to annexed areas to the City.

Attachment I: San Joaquin County Fiscal Impact Analysis

DRAFT

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Table D-1
Mossdale Tract Infrastructure Finance Plan
Fiscal Impact Analysis - San Joaquin County
Preliminary Property Tax Allocations for Annexation Area

San Joaquin
County

Tax Code	Entity	Gross Revenue (FY 2019-20) [1]							Property Tax-Sharing Agreement [2]	Post Annexation Average	
		TRA 102-135	TRA 102-032	TRA 102-136	TRA 102-001	TRA 102-100	TRA 102-121	Total		Base Revenue	Post-ERAF Distribution
Subject to Detachment											
10001	County General	\$172,291	(\$796)	\$228,594	\$14,804	\$12,654	\$24,209	\$451,756	80%	\$587,765	27.32264%
10527	Road District 1	\$32,921	(\$152)	-	-	-	-	\$32,769	-	-	0.00000%
10527	Road District 5	-	-	\$44,751	\$2,902	\$2,478	\$4,615	\$54,746	-	-	0.00000%
14901	Lathrop-Manteca Rural Fire	-	-	\$99,384	\$6,453	\$5,510	-	\$111,347	-	-	0.00000%
14401	French Camp-Mc Kinley Rural Fire	\$74,205	(\$343)	-	-	-	\$10,226	\$84,088	-	-	0.00000%
	City General Fund	-	-	-	-	-	-	-	20%	\$146,941	6.83066%
	Subtotal	\$279,417	(\$1,291)	\$372,728	\$24,160	\$20,642	\$39,050	\$734,707	100%	\$734,707	34.15330%
Not Subject to Detachment											
10618	County Library	\$13,910	(\$64)	\$18,437	\$1,196	\$1,021	\$1,950	\$36,450	-	\$36,450	1.69441%
12601	Manteca Unified Schools	\$228,602	(\$1,056)	\$303,000	\$19,651	\$16,779	\$32,048	\$599,023	-	\$599,023	27.84598%
13001	S.J. Delta Comm College	\$30,949	(\$143)	\$41,021	\$2,660	\$2,272	\$4,339	\$81,097	-	\$81,097	3.76986%
13201	County Office Of Education	\$11,116	(\$51)	\$14,501	\$961	\$808	\$1,503	\$28,838	-	\$28,838	1.34054%
16001	Sjc Flood Control	\$1,357	(\$6)	\$1,799	\$117	\$100	\$190	\$3,556	-	\$3,556	0.16532%
21901	Sjc Mosquito Abatement	\$6,092	(\$28)	\$8,075	\$524	\$447	\$854	\$15,963	-	\$15,963	0.74205%
24601	South San Joaquin Irrigation	-	-	\$60,861	\$3,951	-	-	\$64,813	-	\$64,813	3.01287%
14901	Lathrop Manteca Fire District	-	-	-	-	-	\$15,249	\$15,249	-	\$15,249	0.70887%
22001	Reclamation District #17	-	-	-	-	-	\$1,507	\$1,507	-	\$1,507	0.07004%
24601	South San Joaquin Irrigation	-	-	-	-	\$3,374	-	\$3,374	-	-	-
25301	CSA No. 4 Lathrop	-	-	-	-	\$986	-	\$986	-	-	-
41100	ERAF	\$201,285	(\$930)	\$304,205	\$19,731	\$17,480	\$28,227	\$569,999	-	\$569,999	26.49675%
	Subtotal	\$493,311	(\$2,279)	\$751,899	\$48,791	\$43,267	\$85,867	\$1,420,856	-	\$1,416,496	65.84670%
Total		\$772,729	(\$3,570)	\$1,124,627	\$72,951	\$63,909	\$124,917	\$2,155,562	100%	\$2,151,202	100.00000%

TRA

Source: San Joaquin County Auditor-Controller; EPS.

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

[2] Based on the most recent tax-sharing agreements between San Joaquin County and the Cities of Stockton, Lathrop, and Manteca related to annexed areas to the City.

Attachment I: San Joaquin County Fiscal Impact Analysis

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Table D-2
 Mossdale Tract Infrastructure Finance Plan
 Fiscal Impact Analysis - San Joaquin County
 Cumulative Assessed Valuation (2020\$)

San Joaquin
 County

Item	Rounded Value per Unit/Sq. Ft. [1]	Total Assessed Value (2020\$)					
		2025	2030	2035	2040	2050	Buildout (2060)
Development Projections in Current City Limits							
Residential Land Uses	per Unit						
Low Density Residential	[2]	\$976,370,500	\$1,590,370,500	\$2,125,770,500	\$2,408,495,500	\$3,295,745,500	\$4,094,270,500
High Density Residential	\$200,000	\$191,200,000	\$343,200,000	\$418,800,000	\$457,400,000	\$457,400,000	\$457,400,000
Subtotal Residential		\$1,167,570,500	\$1,933,570,500	\$2,544,570,500	\$2,865,895,500	\$3,753,145,500	\$4,551,670,500
Nonresidential Land Uses	per Sq. Ft.						
Retail Commercial	\$250	\$422,992,692	\$1,046,381,958	\$1,437,683,875	\$1,626,036,408	\$1,784,961,908	\$1,839,087,658
Office Commercial	\$250	\$208,090,642	\$505,845,708	\$649,730,875	\$734,448,008	\$788,315,008	\$802,741,758
Industrial	\$100	\$685,323,975	\$1,132,860,930	\$1,435,782,130	\$1,646,569,830	\$1,752,192,330	\$1,752,192,330
Subtotal Nonresidential		\$1,316,407,308	\$2,685,088,597	\$3,523,196,880	\$4,007,054,247	\$4,325,469,247	\$4,394,021,747
Total All Land Uses		\$2,483,977,808	\$4,618,659,097	\$6,067,767,380	\$6,872,949,747	\$8,078,614,747	\$8,945,692,247
Development Projections in Annexation Areas							
Residential Land Uses	per Unit						
Low Density Residential	[2]	\$137,875,000	\$345,375,000	\$429,875,000	\$429,875,000	\$429,875,000	\$429,875,000
Subtotal Owner-Occupied Residential		\$137,875,000	\$345,375,000	\$429,875,000	\$429,875,000	\$429,875,000	\$429,875,000
Nonresidential Land Uses	per Sq. Ft.						
Retail Commercial	\$250	\$47,488,250	\$169,304,500	\$347,882,500	\$486,132,500	\$671,382,500	\$772,657,500
Industrial	\$100	-	-	\$113,140,200	\$188,567,000	\$188,567,000	\$188,567,000
Subtotal Nonresidential		\$47,488,250	\$169,304,500	\$461,022,700	\$674,699,500	\$859,949,500	\$961,224,500
Total All Land Uses		\$185,363,250	\$514,679,500	\$890,897,700	\$1,104,574,500	\$1,289,824,500	\$1,391,099,500
Total San Joaquin County Development Projections							
Residential Land Uses	per Unit						
Low Density Residential	[2]	\$1,114,245,500	\$1,935,745,500	\$2,555,645,500	\$2,838,370,500	\$3,725,620,500	\$4,524,145,500
High Density Residential	\$200,000	\$191,200,000	\$343,200,000	\$418,800,000	\$457,400,000	\$457,400,000	\$457,400,000
Subtotal Residential		\$1,305,445,500	\$2,278,945,500	\$2,974,445,500	\$3,295,770,500	\$4,183,020,500	\$4,981,545,500
Nonresidential Land Uses	per Sq. Ft.						
Retail Commercial	\$250	\$470,480,942	\$1,215,686,458	\$1,785,566,375	\$2,112,168,908	\$2,456,344,408	\$2,611,745,158
Office Commercial	\$250	\$208,090,642	\$505,845,708	\$649,730,875	\$734,448,008	\$788,315,008	\$802,741,758
Industrial	\$100	\$685,323,975	\$1,132,860,930	\$1,548,922,330	\$1,835,136,830	\$1,940,759,330	\$1,940,759,330
Subtotal Nonresidential		\$1,363,895,558	\$2,854,393,097	\$3,984,219,580	\$4,681,753,747	\$5,185,418,747	\$5,355,246,247
Total All Land Uses		\$2,669,341,058	\$5,133,338,597	\$6,958,665,080	\$7,977,524,247	\$9,368,439,247	\$10,336,791,747

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

AV

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

[2] Countywide Project assessed value is calculated as the sum of the Project assessed values for Lathrop, Manteca, and Stockton, based on differing assessed value assumptions by jurisdiction. The assessed value per unit for low density residential is assumed to be \$450,000 in the City of Stockton and \$500,000 in the City of Manteca, and \$525,000 in the City of Lathrop. as the phasing of the Project varies from jurisdiction to jurisdiction, the average assessed value per unit for low density residential Countywide varies between phases.

Table D-3
Mossdale Tract Infrastructure Finance Plan
Fiscal Impact Analysis - San Joaquin County
Estimated Average Annual Household Income (2020\$)

San Joaquin County

Residential Land Use	Estimated Home Value [1]	Total Annual Mortgage or Rent [2]	Estimated Household Income [3]	Taxable Expenditures as a Percentage of Income [4]	Annual Taxable Expenditures per Household (Rounded)
Owner-Occupied Residential					
Low Density Residential	\$510,427	\$36,514	\$104,000	23%	\$24,000
Renter-Occupied Residential					
High Density Residential	\$200,000	\$18,000	\$51,000	30%	\$15,000

income

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

[1] See Table A-5 for detail on estimated values for owner-occupied units.

[2] Based on a 5%, 30-year fixed-rate mortgage with a 20% down payment, \$150 monthly Homeowners' Association dues and 2% annual taxes and insurance.

High density residential based on an average monthly rent assumption of \$1,500 based on data on similar multifamily residential obtained from Costar and an average size of 1,000 square feet.

[3] Assumes 35% of income dedicated to housing costs (mortgage, taxes, insurance, and HOA dues) or rent payments. Rounded to the nearest \$1,000.

[4] Based on household expenditures data from the Bureau of Labor Statistics, 2018 Consumer Expenditure Survey.

Table D-4
Mossdale Tract Infrastructure Finance Plan
Fiscal Impact Analysis - San Joaquin County
Total and Taxable Retail Sales per Square Foot (2020\$)

Item	Total Retail Sales per Square Foot							
	Original Data [see Note]	Escalated Data (2020\$) [1]	Total Retail Sales by Shopping Center Type					
			Neighborhood		Community		Regional	
			% [2]	No.	% [2]	No.	% [2]	No.
Total Retail Sales per Square Foot								
Motor Vehicle and Parts Dealers [3]	\$250	\$279	3%	\$8	2%	\$6	1%	\$3
Home Furnishings and Appliance Stores	\$525	\$586	0%	\$0	7%	\$41	10%	\$59
Bldg. Matrl. and Garden Equip. and Supplies	\$356	\$398	0%	\$0	15%	\$60	1%	\$4
Food and Beverage Stores [4]	-	\$578	55%	\$318	24%	\$139	3%	\$17
Gasoline Stations [5]	\$1,321	\$1,664	1%	\$17	2%	\$33	1%	\$17
Clothing and Clothing Accessories Stores	\$370	\$413	2%	\$8	5%	\$21	20%	\$83
General Merchandise Stores	\$360	\$402	5%	\$20	20%	\$80	20%	\$80
Food Services and Drinking Places	\$492	\$550	8%	\$44	10%	\$55	20%	\$110
Other Retail	\$209	\$234	12%	\$28	7%	\$16	18%	\$42
Nonretail [6]	NA	\$0	14%	\$0	8%	\$0	6%	\$0
Total			100%	\$440	100%	\$450	100%	\$410
Taxable Retail Sales per Square Foot by Retail Center Type								
Percent Taxable by Shopping Center Type [7]				44%		54%		98%
Taxable Sales per Square Foot (Rounded)				\$190		\$240		\$400

retail sales

Note: Original data is based on an average of multiple sources and is presented in 2016\$ unless noted otherwise in footnotes.

Source: BizMiner 2016; ULI Dollars & Cents 2008; State of California Board of Equalization (BOE) Publication 61; Bureau of Labor Statistics, "CPI-All Urban Consumers (Current Series) - West Urban"; RetailSails http://retailsails.files.wordpress.com/2011/09/rs_spsf.pdf; eMarketer pulled February 2019; respective annual 10-K reports; EPS.

[1] Sales adjusted to year-end 2019 based on the Consumer Price Index, All items in West urban, all urban consumers, not seasonally adjusted:

<u>Year</u>	<u>CPI</u>	<u>Adjustment to 2019\$</u>
2008	219.65	25.9%
2016	247.71	11.7%
2018	263.26	5.1%
2019	270.35	2.3%
2020	276.59	0.0%

[2] Reflects percentage of total square footage by retail category by retail center type, estimated based on ULI's Dollars & Cents 2008.

[3] Reflects motor vehicle parts only; excludes taxable sales per square foot for dealerships.

[4] Sales per square foot for Food and Beverage stores estimated based on the averages from BizMiner, RetailSales, eMarketer, and annual 10-K reports, escalated to 2020\$.

[5] Estimated using ULI's Dollars & Cents, 2008, escalated to 2020\$.

[6] Included to account for non-taxable retail space occupants, such as services.

[7] Based on BOE Publication 61, March 2018.