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**ECONOMIC AND FISCAL IMPACT ANALYSIS**

**Dana Reserve Specific Plan**

**Nipomo, CA**

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**January 26, 2024**

*Prepared for:*

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# 1. Introduction

This report evaluates the direct fiscal impacts and the broader economic benefits that would result from development of the Dana Reserve Specific Plan in the unincorporated community of Nipomo (San Luis Obispo County), California.

## Organization of the Report

This introduction summarizes the project description and describes the scope of the study. Chapter 2 provides a brief summary of the fiscal and economic benefits that the proposed project would generate. Chapter 3 evaluates the project’s recurring fiscal impacts on the County of San Luis Obispo’s General Fund. Chapter 4 examines the regional economic benefits that would result from the project’s construction phase. Appendix A fully documents the technical details of the fiscal analysis.

## Purposes and Scope of the Study

The contents of this report are consistent with the framework for such studies provided in the Economic Element of the County of San Luis Obispo General Plan. In particular, the study fulfills Policy EE 1.7:

**Policy EE 1.7:**

***Whenever there is a possibility of economic effects from projects, economic impact analyses may be used to enable consideration of both positive and negative effects of proposed plans, policies and projects on capital, jobs, incomes, sales and public revenue and services.***

It is important for the County to understand the potential economic effects, in addition to environmental impacts, when it is considering proposed plans, public policies, and development projects. The economic effects to county residents could be both positive and negative. This information helps the County balance the pros and cons of its significant decisions. However, incurring the cost to produce this economic information may not be warranted in all cases.

The County of San Luis Obispo is the primary jurisdiction that would experience significant fiscal impacts as a result of the project. This report quantifies direct revenue and cost impacts to the County’s General Fund based on standard fiscal impact analysis methodologies.

The regional economic benefits analysis considers the temporary impacts associated with project construction. For the construction-phase impacts, the analysis considers direct (i.e., on-site) impacts as well as indirect or “multiplier” benefits in the larger regional (San Luis Obispo County) economy.

## Project Description

Table 1-1, on the following page, summarizes the specific land uses assumed for development on the project site. As shown in the table, the project would include 1,370 residential units (plus 154 accessory dwelling units); 99,850 square feet of retail/restaurant space; 13,150 square feet of office/fitness/day care space; and a 104-room hotel<sup>1</sup>. In addition, the master developer would donate land for the construction of a fire station and a community college campus within the project area. (This fiscal impact

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<sup>1</sup> See Appendix A, Table A-1 for projected project phasing over the eight-year development schedule.

analysis focuses on the residential and commercial components of the project, and does not specifically evaluate the fiscal impacts of the proposed community college campus.).

**Table 1-1: Project Description  
Fiscal Impact Analysis  
Dana Reserve Specific Plan  
Nipomo, CA**

<b>For-sale Housing (units)</b>	
Neighborhoods 7,8,9	417
Neighborhoods 1,2,3,4,5,6	797
Subtotal	1,214
 <b>Rental Housing (units)</b>	
Affordable housing (Neighborhood 10)	156
Accessory dwelling units (ADUs)	154
Subtotal	310
 Total Dwelling Units (without ADUs)	 1,370
Total Dwelling Units (including ADUs)	1,524
 <b>Commercial Facilities</b>	
Retail/restaurant (square feet)	99,850
Office/fitness/day care (square feet)	13,150
Hotel (rooms)	104

Source: Project applicant, TNDG.

### Categories of Fiscal Impacts Considered in the Study

The fiscal impact analysis focuses on permanent, annually-recurring impacts to the County’s General Fund that would result from full buildout of the proposed project. The revenue and cost projections are grouped by the following major categories from the County’s budget:

#### Discretionary Revenue

- Property Tax
- VLF/Property Tax Swap
- Property Transfer Tax
- Penalty on Current Taxes
- Sales and Use Taxes
- Transient Occupancy (Hotel) Tax
- Other Taxes
- Licenses, Permits, and Franchises
- Intergovernmental Revenue (State and Other Governmental Aid)

## Net Service Costs

- Land Based (includes Planning and Building, and Public Works)
- Public Protection (includes Sheriff and Fire)
- Health and Human Services
- Health and Sanitation
- Fiscal and Administrative
- Support to County Departments
- Capital and Maintenance

Along with net service costs related to County operations, the analysis also estimates the project's fair share of Countywide Capital costs<sup>2</sup>, based annual debt service costs to fund these capital facilities.

The fiscal impact analysis utilizes General Fund revenue and cost factors derived from a fiscal impact model prepared by The Natelson Dale Group, Inc. (TNDG) under a separate contract with the County of San Luis Obispo. In particular, TNDG's model has been developed as part of the County's current process of negotiating new tax-sharing agreements with the cities of Arroyo Grande, Atascadero, Paso Robles and San Luis Obispo. Whereas the tax-sharing model focusing on potential development in annexation areas, TNDG has modified it for purposes of the Dana Reserve analysis to forecast General Fund revenues and costs within in unincorporated community (in which the County would serve as the primary municipal entity).

## Summary of Important Assumptions for Fiscal Impact Analysis

The fiscal impact calculations are fully detailed in Appendix A of this report. The fiscal revenue projections are largely driven by assumptions about the project's potential assessed valuation, sales tax generation, and hotel operating revenues. Important assumptions for these variables are summarized on Table 1-2 on the next page.

As detailed in Appendix A, some of the General Fund revenues and all of the General Fund costs are calculated on a per-capita basis. Table 1-3 on the next page shows the household size assumptions by housing type for the project. As shown on the table, the analysis assumes smaller household sizes for the portion of the project (417 units) that would be developed in Neighborhoods 7, 8 and 9 (these units are expected to be age-restricted, which are generally recognized to have smaller household sizes) and for the 154 accessory dwelling units (which would mostly be studio/efficiency units ranging from 300-400 square feet in size, thereby limiting their potential for large households).

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<sup>2</sup> These costs were derived from a spreadsheet ("Long-Range Facility Capital Project Forecast") supplied by County staff in late 2022.

**Table 1-2: Assessed Valuation, Sales Tax, and Hotel Room Rate Assumptions  
Fiscal Impact Analysis – Dana Reserve Specific Plan**

<b>Land Use Type</b>	<b>Assessed Valuation</b>	<b>Taxable Sales Per Square Foot</b>	<b>Hotel Room Rate</b>
<b>For-sale Housing (per unit)</b>			
Neighborhoods 7,8,9	\$1,200,000	N/A	N/A
Neighborhoods 1,2,3,4,5,6	\$650,000	N/A	N/A
Weighted Average	\$838,921	N/A	N/A
<b>Rental Housing (per unit)</b>			
Affordable housing (Neighborhood 10)	N/A	N/A	N/A
Accessory dwelling units (ADUs)	\$350,000	N/A	N/A
<b>Commercial Facilities (per square foot)</b>			
Retail/restaurant	\$350	\$450	N/A
Office/fitness/day care	\$350	N/A	N/A
Hotel	\$500	N/A	\$235

Sources: Project applicant, TNDG.

**Table 1-3: Household Size Assumptions  
Fiscal Impact Analysis – Dana Reserve Specific Plan**

<b>Housing Type</b>	<b>Persons per Unit</b>
<b>For-sale Housing (persons per unit)</b>	
Neighborhoods 7,8,9	1.90 <sup>(1)</sup>
Neighborhoods 1,2,3,4,5,6	3.16
<b>Rental Housing (per unit)</b>	
Affordable housing (Neighborhood 10)	2.10
Accessory dwelling units (ADUs)	1.50 <sup>(2)</sup>

(1) Neighborhoods 7-9 would be age-restricted housing; assumed average household size of 1.9 persons for these neighborhoods is based on estimates for the nearby Trilogy at Monarch Dunes community.

(2) Estimated by TNDG based on experience with comparably-sized units.

Sources: Project applicant, TNDG.

## Categories of Regional Economic Benefits Considered in the Study

During the construction period, the proposed project would generate the following types of economic benefits in the regional economy:

Direct Benefits. Direct benefits relate to the short-term business activity of general contractors involved in the project construction.

Indirect Benefits. Indirect benefits would result when local firms directly impacted by the project in turn purchase materials, supplies or services from other firms. An example would include increased sales of building materials as a result of construction activity.

Induced Benefits. Induced benefits relate to the consumption spending of employees of firms that are directly or indirectly affected by the project. These would include all of the goods and services normally associated with household consumption (e.g., retail purchases, local services, etc.).

The analysis quantifies the above benefits in terms of the following measures:

Jobs – expressed in this analysis in terms of both full-time and part-time jobs; and

Payroll and benefits – the total labor income (employee compensation and proprietor income) associated with the created jobs.

All dollar amounts indicated in the fiscal and economic impact analyses are expressed in constant (uninflated) 2022 dollars.



## 2. Executive Summary

### Annually-recurring Impacts to the County's General Fund

Table 2-1, below, summarizes the project's recurring fiscal impacts to the County of San Luis Obispo's General Fund. The project at full buildout would generate a net General Fund surplus of approximately \$496,600 per year to the County's General Fund (in 2022 dollars). After accounting for the project's fair share of County capital facility costs, the surplus is projected at about \$130,900 per year. See Table 3-1 for a breakdown of General Fund revenues and costs during each year of the anticipated buildout schedule.

**Table 2-1: General Fund Net Fiscal Summary  
Dana Reserve Specific Plan  
County of San Luis Obispo**

<b>Category</b>	<b>Total</b>
General Fund Revenues	\$5,372,394
General Fund Costs	4,875,796
Net Fiscal Impact from Operations	\$496,598
Project's Fair Share of Countywide Capital Costs (Annual Debt Service)	\$365,705
Net Fiscal Impact (after accounting for fair share of capital costs)	\$130,893

Source: TNDG.

### Property Tax Revenues Accruing to School and Community College Districts

In addition to general impacts to the County's General Fund, the proposed development would also generate substantial new property tax revenues to other taxing-entities, most notably the local school district and community college district (see Table 2-2):

**Table 2-2: Projected School District and Community College  
Property Tax Revenues  
Dana Reserve Specific Plan  
County of San Luis Obispo**

<b>Taxing Entity</b>	<b>Annual Property Tax Revenue</b>
Lucia Mar Unified School District	\$5,096,823
SLO County Community College District	\$889,724

Source: TNDG.

## Short-term (Construction) Impacts to Regional Economy

This section provides a summary of the project's construction-phase impacts to the San Luis Obispo County economy. The summary includes the sum of all direct, indirect, and induced impacts, as shown on Table 2-3 on the following page. The total construction-related impacts would include the following:

Employment: At buildout the project's one-time construction activities would support approximately 876 jobs per year in San Luis Obispo County, through direct, indirect, and induced impacts<sup>3</sup>. As shown in the table, the project would support more than 6,100 construction-related jobs across an anticipated buildout schedule of approximately seven years. Thus, project-supported construction-related jobs would be about 876 per year.

Labor Income: At buildout the project's one-time construction activities would generate approximately \$455 million (in 2022 dollars) in total labor income in San Luis Obispo County, through direct, indirect, and induced impacts. On a per job basis, labor income would equal more the \$74,000 per job (in 2022 dollars).

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<sup>3</sup> The jobs estimate is calculated by dividing the total number of jobs supported over the number of years for construction of the project. For example, if a worker is on the job site over the course of the entire project or over several years of the project, that job will be counted in IMPLAN more than once. (i.e. if a worker is on site for all seven years of a construction project IMPLAN counts that as 7 jobs). However, this is in fact just one job sustained over seven years of the project.

**Table 2-3: Summary of Construction-Phase Economic Impacts  
San Luis Obispo  
Dana Reserve Specific Plan Project**

Project Component / Impact Category	Total
<u>Employees</u>	
Residential	4,783
Hotel	248
Commercial	352
Community College	406
Backbone Infrastructure	343
Total	6,131
<u>Labor Income</u>	
Residential	\$353,166,673
Hotel	18,720,270
Commercial	26,449,427
Community College	30,886,031
Backbone Infrastructure	25,790,011
Total	\$455,012,413
<u>Labor Income / Job</u>	
Residential	\$73,839
Hotel	75,608
Commercial	75,201
Community College	76,071
Backbone Infrastructure	75,221
Total	\$74,214

Source: TNDG; IMPLAN

Note: Labor Income includes employee compensation and proprietor income.

### 3. Fiscal Impacts

#### Annually Recurring Net Fiscal Impacts to General Fund (by Budget Category)

Table 3-1, on the following page, shows the breakdown of the annual General Fund revenues and costs that would be generated by the proposed development evaluated in this study. As shown in the table, the project at full buildout would generate a net General Fund operating surplus of approximately \$496,600 per year to the County's General Fund (in 2022 dollars). After accounting for the project's fair share of County capital facility costs, the surplus is projected at about \$130,900 per year.

**Table 3-1: General Fund Net Fiscal Impacts by Budget Category  
Dana Reserve Specific Plan  
County of San Luis Obispo**

VLF/Property Tax Swap	64,283	188,016	336,670	482,927	610,049	685,693	749,729	771,265
Property Transfer Tax	7,284	21,483	37,000	53,457	68,245	76,852	84,301	86,806
Penalty on Current Taxes	259	757	1,356	1,945	2,457	2,761	3,019	3,106
Sales and Use Taxes (onsite)	68,931	137,861	321,763	519,451	519,451	519,451	519,451	519,451
Sales and Use Taxes (resident offsite spending)	15,807	46,980	82,314	117,685	150,369	168,961	189,040	194,510
Transient Occupancy (Hotel) Tax	0	0	545,941	545,941	545,941	545,941	545,941	545,941
Other Taxes	627	1,276	4,315	6,100	6,148	7,375	7,410	7,419
Licenses, Permits, and Franchises	8,820	26,035	49,101	69,142	87,282	98,068	111,744	114,890
Intergovernmental Revenue - State Aid	501	1,490	2,776	3,908	4,961	5,566	6,360	6,543
Intergovernmental Revenue - Other Governmental Aid	1,258	3,741	6,968	9,812	12,456	13,974	15,968	16,426
<b>Total Revenue</b>	<b>\$426,649</b>	<b>\$1,184,818</b>	<b>\$2,744,042</b>	<b>\$3,755,208</b>	<b>\$4,464,150</b>	<b>\$4,886,066</b>	<b>\$5,252,273</b>	<b>\$5,372,394</b>
<b><u>Net Service Costs</u></b>								
Land Based	\$33,995	\$100,348	\$189,247	\$266,493	\$336,410	\$377,982	\$430,693	\$442,819
Public Protection	178,562	527,080	994,029	1,399,766	1,767,005	1,985,361	2,262,232	2,325,921
Health and Human Services	53,486	158,826	296,388	417,328	529,376	594,023	678,499	697,931
Health and Sanitation	5,360	15,919	29,698	41,816	53,050	59,527	67,997	69,945
Fiscal and Administrative	25,725	75,934	143,205	201,658	254,564	286,022	325,909	335,085
Support to County Departments	40,915	120,774	227,770	320,740	404,889	454,922	518,364	532,958
Non-Dept - Other Financing Uses	31,195	92,083	173,661	244,545	308,703	346,850	395,221	406,348
Capital and Maintenance	4,974	14,682	27,690	38,992	49,222	55,304	63,017	64,791
<b>Total Costs</b>	<b>\$374,212</b>	<b>\$1,105,646</b>	<b>\$2,081,688</b>	<b>\$2,931,338</b>	<b>\$3,703,218</b>	<b>\$4,159,990</b>	<b>\$4,741,932</b>	<b>\$4,875,796</b>
<b>Fiscal Impact from Operations</b>	<b>\$52,438</b>	<b>\$79,172</b>	<b>\$662,354</b>	<b>\$823,870</b>	<b>\$760,932</b>	<b>\$726,076</b>	<b>\$510,342</b>	<b>\$496,598</b>
Project's Fair Share of Countywide Capital Costs (Annual Debt Service)	\$28,075	\$82,873	\$156,291	\$220,085	\$277,827	\$312,159	\$355,691	\$365,705
<b>Net Fiscal Impact (after accounting for fair share of capital costs)</b>	<b>\$24,362</b>	<b>(\$3,701)</b>	<b>\$506,063</b>	<b>\$603,785</b>	<b>\$483,105</b>	<b>\$413,917</b>	<b>\$154,650</b>	<b>\$130,893</b>

Source: TNDG.

## 4. Economic Impacts

### Study Methodology

This analysis used the IMPLAN (Impact Analysis for Planning) economic impact modeling software to evaluate the project’s one-time construction impacts<sup>4</sup>. This software is classified as an “Input-Output” (IO) model that computes all of the economic impacts of industries in a user-defined region (in this case, San Luis Obispo County), including the estimated local expenditures of employees of both project-direct and supplier firms. The current version of the IMPLAN model divides the economy into 546 sectors that correspond to 4-digit and 5-digit NAICS codes. For construction activity, the IMPLAN modeling system relies on data from the compiled U.S. Census Bureau instead of the NAICS system.

The report appendix documents all of the assumptions used in this analysis to translate project specific data into IMPLAN model inputs. Construction-related impacts are based on anticipated construction values provided by the applicant. These construction values were matched to the appropriate IMPLAN construction sector for the impact analysis.

The economic benefits, discussed in the following sections, are expressed in terms of increased economic activity job creation and employee compensation. See page 5 in the Introduction for definitions of these economic benefits measures. The following section summarizes total project construction-related impacts.

### Construction Impacts to Local Economy

Table 4-1, on page 9, provides a detailed summary of the construction-phase impacts at buildout to the San Luis Obispo County economy.

#### Jobs Created and Employee Compensation

During the construction phase the project is projected to generate about 4,368 directly related jobs onsite and approximately 1,763 jobs through indirect and induced economic activity. These are quantified as full-time, part-time and temporary jobs. Thus, accounting for the full range of economic benefits in San Luis Obispo County – through direct, indirect, and induced activity – the project will generate close more than 6,100 average annual jobs during the construction phase. On an average annual basis, the project would generate about 876 jobs per year (based on an anticipated seven-year buildout schedule). The labor income associated with these jobs would total approximately \$455.0 million, or more than \$74,000 per job (in 2022 dollars).

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<sup>4</sup> This model was developed by researchers at the University of Minnesota and is widely used in economic impact analysis throughout the Country.

**Table 4-1: Detail of Construction-Phase Economic Impacts  
San Luis Obispo County  
Dana Reserve Specific Plan Project**

<b>Project Component / Impact Category</b>	<b>Direct</b>	<b>Indirect</b>	<b>Induced</b>	<b>Total</b>
<u><i>Employees</i></u>				
Residential	3,382	524	877	4,783
Hotel	182	19	46	248
Commercial	258	28	65	352
Community College	300	30	76	406
Backbone Infrastructure	246	33	64	343
<b>Total</b>	<b>4,368</b>	<b>633</b>	<b>1,129</b>	<b>6,131</b>
<u><i>Labor Income</i></u>				
Residential	\$283,483,413	\$27,094,167	\$42,589,094	\$353,166,673
Hotel	15,349,487	1,114,943	2,255,840	18,720,270
Commercial	21,637,405	1,632,564	3,179,458	26,449,427
Community College	25,457,217	1,726,490	3,702,324	30,886,031
Backbone Infrastructure	20,915,380	1,768,144	3,106,487	25,790,011
<b>Total</b>	<b>\$366,842,903</b>	<b>\$33,336,307</b>	<b>\$54,833,204</b>	<b>\$455,012,413</b>
<u><i>Labor Income / Job</i></u>				
Residential	\$83,823	\$51,725	\$48,554	\$73,839
Hotel	84,221	59,042	48,554	75,608
Commercial	83,772	58,430	48,554	75,201
Community College	84,820	58,209	48,572	76,071
Backbone Infrastructure	85,117	53,331	48,556	75,221
<b>Total</b>	<b>\$83,978</b>	<b>\$52,627</b>	<b>\$48,555</b>	<b>\$74,214</b>

Source: TNDG; IMPLAN

Note: Labor Income includes employee compensation and proprietor income.

**APPENDIX A:**

**Detailed Calculations for Fiscal Impact Analysis**





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**Table 1**  
**Summary of Annual Fiscal Impacts to**  
**County of San Luis Obispo General Fund (CUMULATIVE TOTALS)**  
**Dana Reserve Specific Plan**

<b>Category</b>	<b>Yr-1</b>	<b>Yr-2</b>	<b>Yr-3</b>	<b>Yr-4</b>	<b>Yr-5</b>	<b>Yr-6</b>	<b>Yr-7</b>	<b>Yr-8</b>
<i>Discretionary Revenue</i>								
Property Tax	\$258,880	\$757,179	\$1,355,838	\$1,944,842	\$2,456,791	\$2,761,424	\$3,019,310	\$3,106,038
VLF/Property Tax Swap	64,283	188,016	336,670	482,927	610,049	685,693	749,729	771,265
Property Transfer Tax	7,284	21,483	37,000	53,457	68,245	76,852	84,301	86,806
Penalty on Current Taxes	259	757	1,356	1,945	2,457	2,761	3,019	3,106
Sales and Use Taxes (onsite)	68,931	137,861	321,763	519,451	519,451	519,451	519,451	519,451
Sales and Use Taxes (resident offsite spending)	15,807	46,980	82,314	117,685	150,369	168,961	189,040	194,510
Transient Occupancy (Hotel) Tax	0	0	545,941	545,941	545,941	545,941	545,941	545,941
Other Taxes	627	1,276	4,315	6,100	6,148	7,375	7,410	7,419
Licenses, Permits, and Franchises	8,820	26,035	49,101	69,142	87,282	98,068	111,744	114,890
Intergovernmental Revenue - State Aid	501	1,490	2,776	3,908	4,961	5,566	6,360	6,543
Intergovernmental Revenue - Other Governmental Aid	1,258	3,741	6,968	9,812	12,456	13,974	15,968	16,426
<b>Total Revenue</b>	<b>\$426,649</b>	<b>\$1,184,818</b>	<b>\$2,744,042</b>	<b>\$3,755,208</b>	<b>\$4,464,150</b>	<b>\$4,886,066</b>	<b>\$5,252,273</b>	<b>\$5,372,394</b>
<i>Net Service Costs</i>								
Land Based	\$33,995	\$100,348	\$189,247	\$266,493	\$336,410	\$377,982	\$430,693	\$442,819
Public Protection	178,562	527,080	994,029	1,399,766	1,767,005	1,985,361	2,262,232	2,325,921
Health and Human Services	53,486	158,826	296,388	417,328	529,376	594,023	678,499	697,931
Health and Sanitation	5,360	15,919	29,698	41,816	53,050	59,527	67,997	69,945
Fiscal and Administrative	25,725	75,934	143,205	201,658	254,564	286,022	325,909	335,085
Support to County Departments	40,915	120,774	227,770	320,740	404,889	454,922	518,364	532,958
Non-Dept - Other Financing Uses	31,195	92,083	173,661	244,545	308,703	346,850	395,221	406,348
Capital and Maintenance	4,974	14,682	27,690	38,992	49,222	55,304	63,017	64,791
<b>Total Costs</b>	<b>\$374,212</b>	<b>\$1,105,646</b>	<b>\$2,081,688</b>	<b>\$2,931,338</b>	<b>\$3,703,218</b>	<b>\$4,159,990</b>	<b>\$4,741,932</b>	<b>\$4,875,796</b>
<b>Fiscal Impact from Operations</b>	<b>\$52,438</b>	<b>\$79,172</b>	<b>\$662,354</b>	<b>\$823,870</b>	<b>\$760,932</b>	<b>\$726,076</b>	<b>\$510,342</b>	<b>\$496,598</b>
Project's Fair Share of Countywide Capital Costs (Annual Debt Service)	\$28,075	\$82,873	\$156,291	\$220,085	\$277,827	\$312,159	\$355,691	\$365,705
<b>Net Fiscal Impact (after accounting for fair share of capital costs)</b>	<b>\$24,362</b>	<b>(\$3,701)</b>	<b>\$506,063</b>	<b>\$603,785</b>	<b>\$483,105</b>	<b>\$413,917</b>	<b>\$154,650</b>	<b>\$130,893</b>

Source: TNDG.

**Table A-1  
Anticipated Buildout Schedule  
Dana Reserve Specific Plan**

<b>Land Use</b>	<b>Yr-1</b>	<b>Yr-2</b>	<b>Yr-3</b>	<b>Yr-4</b>	<b>Yr-5</b>	<b>Yr-6</b>	<b>Yr-7</b>	<b>Yr-8</b>	<b>Buildout</b>
<i>Residential (Dwelling Units)</i>									
For-sale housing	105	207	206	231	211	118	103	33	1,214
Rental housing									0
Affordable housing			84				72		156
ADUs	7	14	14	27	32	24	24	12	154
<b>Total Residential</b>	<b>112</b>	<b>221</b>	<b>304</b>	<b>258</b>	<b>243</b>	<b>142</b>	<b>199</b>	<b>45</b>	<b>1,524</b>
<i>Commercial (Sq. Ft.)</i>									
Retail/restaurant	13,250	13,250	35,350	38,000					99,850
Hotel			60,000						60,000
Office/Fitness/Daycare						13,150			13,150
<b>Total Commercial</b>	<b>13,250</b>	<b>13,250</b>	<b>95,350</b>	<b>38,000</b>	<b>0</b>	<b>13,150</b>	<b>0</b>	<b>0</b>	<b>173,000</b>

Source: Project Applicant.

**Table A-2  
Residential Land Use Assumptions  
Dana Reserve Specific Plan**

<b>Land Use Type</b>	<b>Persons / Household</b>	<b>Yr-1</b>	<b>Yr-2</b>	<b>Yr-3</b>	<b>Yr-4</b>	<b>Yr-5</b>	<b>Yr-6</b>	<b>Yr-7</b>	<b>Yr-8</b>	<b>Buildout</b>
For-sale housing	2.69 (1)	283	557	555	622	568	318	277	89	3,269
Rental housing	3.16	0	0	0	0	0	0	0	0	0
Affordable housing	2.10	0	0	176	0	0	0	151	0	328
ADU's	1.50	11	21	21	41	48	36	36	18	231
Total / Average	2.60	293	578	752	663	616	354	465	107	3,828

(1) The average household size for for-sale housing is a weighted average for age-restricted housing (417 units at 1.9 persons per household and other housing (797 units at 3.16 persons per unit).

Sources: Project applicant, TNDG.

**Table A-3**  
**Project Summary and Fiscal Model Input Factors (Non-residential Development)**  
**Dana Reserve Specific Plan**

<b>Land Use Type</b>	<b>Building Sq. Feet</b>	<b>Employees/ 1,000 SF</b>	<b>Yr-1</b>	<b>Yr-2</b>	<b>Yr-3</b>	<b>Yr-4</b>	<b>Yr-5</b>	<b>Yr-6</b>	<b>Yr-7</b>	<b>Yr-8</b>	<b>Buildout</b>
Land Use 1 - Retail/restaurant	99,850	2.00	27	27	71	76	0	0	0	0	200
Land Use 2 - Hotel <sup>1</sup>	60,000	1.00	0	0	60	0	0	0	0	0	60
Land Use 3 - Office/Fitness/Daycare	13,150	4.00	0	0	0	0	0	53	0	0	53
Total / Average	173,000	1.81	27	27	131	76	0	53	0	0	312

1. Total hotel rooms: 104

Sources: TNDG.

Note: SF = Square Feet

**Table B-1**  
**Summary of General Population-Related Assumptions**  
**San Luis Obispo County**

Variable	
<i>Population</i> <sup>1</sup>	
Total County resident population	271,172
Unincorporated area resident population	115,506
<i>Employment</i> <sup>2</sup>	
Total County employment	114,563
Unincorporated County employment	37,044

Sources: State of California, Department of Finance, *E-5 Population and Housing Estimates for Cities, Counties and the State, January 1, 2010-2021 with 2010 Benchmark, Sacramento, California, May 2021*; Bureau of Labor Statistics (BLS), Quarterly Census of Employment and Wages (QCEW), *All Employees in Total Covered Total, 2021*. U.S. Census Bureau, Longitudinal-Employer Household Dynamics Program, accessed at <https://onthemap.ces.census.gov>.

1. As of January 1, 2021

2. Annual Average, 2021

**Table B-2**  
**Discretionary Use County General Fund and Local Public Safety Fund Revenue**  
**Dana Reserve Specific Plan - Fiscal Impact Analysis**

	FY 2021-22 Adopted	Allocation by Service Area		Allocation by Service Area Population	
		Total County	Unincorporated	Resident	Employee
<b>Countywide General Fund Revenue</b>					
<u>Current Property Taxes</u>					
Prop Tax-Curr Sec	\$135,649,256		-- Case Study (Table C-1) --		
Prop Tax-Unity	5,254,038		-- Case Study (Table C-1) --		
Supp-Curr Secured	2,169,000		-- Case Study (Table C-1) --		
RDA Tax	(4,015,747)		-- No Fiscal Impact --		
SB 2557 Tax Red	0		-- No Fiscal Impact --		
Return RDA Passthru-	1,993,957		-- No Fiscal Impact --		
RPTTF Residual Bal	1,000,000		-- No Fiscal Impact --		
Prop Tax-Curr Unsec	4,738,158		-- Case Study (Table C-1) --		
Supp-Curr Unsec	10,000		-- Case Study (Table C-1) --		
Total Current Property Taxes	\$146,798,662				
<u>Other Taxes:</u>					
Prop Tax-PY Secured	(\$350,000)		-- No Fiscal Impact --		
Prop Tax-PY Supp Sec	(3,000)		-- No Fiscal Impact --		
Prop Tax-PY-Unsec	121,300		-- No Fiscal Impact --		
Prop Tax-PY-Sup-Unsc	19,000		-- No Fiscal Impact --		
Redemption Fees	18,000		-- No Fiscal Impact --		
Delinq-Cost Reimb	155,250		-- Case Study (Tables C-2 and D-2) --		
Penalties/Int-Delinq	133,692		-- Case Study (Tables C-2 and D-2) --		
Pen-Chg of Ownship	22,777		-- Case Study (Tables C-2 and D-2) --		
TLRF Proceeds	1,465,000		-- No Fiscal Impact --		
Sales And Use Taxes	12,840,041		-- Case Study (Table C-4) --		
Cannabis Related Business Tax	845,000	0%	100%	0.00	1.00
Aircraft Tax	688,661		-- No Fiscal Impact --		
Property Trsf Tax	3,263,355		-- Case Study (Table C-3) --		
Racehorse Tax	8,900	0%	100%	1.00	0.00
Trans Occ Tax	11,500,000		-- Case Study (Table C-5) --		
Sale-Tax Deeded Prop	60,853		-- No Fiscal Impact --		
Prop Tax in Lieu-VLF	\$42,763,994		-- Case Study (Table C-6) --		
Total Other Taxes	\$73,552,823				
<u>Licenses, Permits, and Franchises</u>					
Franchise Fees-Cable	\$929,042	0%	100%	1.00	0.24
Franch Fees-Gas/Elec	1,262,727	0%	100%	1.00	0.24
Franchise Fees-Garbg	1,448,628	0%	100%	1.00	0.24
Franch Fees-Petrol	21,696	0%	100%	1.00	0.24
Animal Licenses	875,365		-- No Fiscal Impact (offset to GF Expenditures)--		
Business Licenses	370,928		-- No Fiscal Impact (offset to GF Expenditures)--		
Building Permits	1,905,347		-- No Fiscal Impact (offset to GF Expenditures)--		
Plan Check Fees	2,154,774		-- No Fiscal Impact (offset to GF Expenditures)--		
Sub Permits-Mech El	537,300		-- No Fiscal Impact (offset to GF Expenditures)--		
Bldg Standards Admin	0		-- No Fiscal Impact (offset to GF Expenditures)--		
Minor Use Permit App	38,255		-- No Fiscal Impact (offset to GF Expenditures)--		
Land Use Permits	2,021,877		-- No Fiscal Impact (offset to GF Expenditures)--		
Plot Plans	231,336		-- No Fiscal Impact (offset to GF Expenditures)--		
Gen Plan Amends	33,023		-- No Fiscal Impact (offset to GF Expenditures)--		
Ag Preservation Fees	47,816		-- No Fiscal Impact (offset to GF Expenditures)--		
Ag B&P 12241 Fee	1,300		-- No Fiscal Impact (offset to GF Expenditures)--		
Subdivision Permits	238,018		-- No Fiscal Impact (offset to GF Expenditures)--		
Finger Printing Fees	11,000		-- No Fiscal Impact (offset to GF Expenditures)--		
Explosive Permits	1,500		-- No Fiscal Impact (offset to GF Expenditures)--		
Oth Lic and Permits	387,313		-- No Fiscal Impact (offset to GF Expenditures)--		
Gun Permits	15,000		-- No Fiscal Impact (offset to GF Expenditures)--		
Domestic Violence	74,280		-- No Fiscal Impact (offset to GF Expenditures)--		
Burial Permits	13,087		-- No Fiscal Impact (offset to GF Expenditures)--		
Misc Permits	82,282		-- No Fiscal Impact (offset to GF Expenditures)--		
Subpoena DT GC 1563	1,500		-- No Fiscal Impact (offset to GF Expenditures)--		
Tobacco Retailer Lic	44,542		-- No Fiscal Impact (offset to GF Expenditures)--		
Notary Fee GC 8211	500		-- No Fiscal Impact (offset to GF Expenditures)--		
Repo-Vehicl GC 26751	700		-- No Fiscal Impact (offset to GF Expenditures)--		
Total Licenses, Permits, and Franchises	\$12,749,136				
<u>Fines, Forfeitures, and Penalties</u>					
50% Excess MOE	0		-- No Fiscal Impact (offset to GF Expenditures)--		
Land Use Fines	2,500		-- No Fiscal Impact (offset to GF Expenditures)--		
Red Light-VC21453, 5	2,709		-- No Fiscal Impact (offset to GF Expenditures)--		
Proba Drug Fee-PC120	3,998		-- No Fiscal Impact (offset to GF Expenditures)--		
Child Restr-CO	3,000		-- No Fiscal Impact (offset to GF Expenditures)--		
Child Restr-City	1,500		-- No Fiscal Impact (offset to GF Expenditures)--		
Traffic Sch-VC42007.1	183,333		-- No Fiscal Impact (offset to GF Expenditures)--		
Co Fix It-VC 40611	21,541		-- No Fiscal Impact (offset to GF Expenditures)--		
Co Mtr Veh/Crime	495,865		-- No Fiscal Impact (offset to GF Expenditures)--		



**Table B-2**  
**Discretionary Use County General Fund and Local Public Safety Fund Revenue**  
**Dana Reserve Specific Plan - Fiscal Impact Analysis**

	FY 2021-22 Adopted	Allocation by Service Area		Allocation by Service Area Population	
		Total County	Unincorporated	Resident	Employee
<b>Countywide General Fund Revenue</b>					
Domestic Violc-PC120	51		-- No Fiscal Impact (offset to GF Expenditures)--		
City Fix It-VC40611	6,402		-- No Fiscal Impact (offset to GF Expenditures)--		
Small Claims Advisor	4,100		-- No Fiscal Impact (offset to GF Expenditures)--		
Superior Court Fines	195,000		-- No Fiscal Impact (offset to GF Expenditures)--		
Judgment-Damages-Set	212,235		-- No Fiscal Impact (offset to GF Expenditures)--		
Bldg Code Invest Fee	125,980		-- No Fiscal Impact (offset to GF Expenditures)--		
Traffic School Fees	972,891		-- No Fiscal Impact (offset to GF Expenditures)--		
Sex Offenses-PC 288E	0		-- No Fiscal Impact (offset to GF Expenditures)--		
Asset Forfeitures	34,000		-- No Fiscal Impact (offset to GF Expenditures)--		
Blood Alcohol Fines	154,487		-- No Fiscal Impact (offset to GF Expenditures)--		
Aids Educ-PC1463.23	1,000		-- No Fiscal Impact (offset to GF Expenditures)--		
Pen Assmt-Finger ID	534,769		-- No Fiscal Impact (offset to GF Expenditures)--		
Off-Hway Motor Fines	85,946		-- No Fiscal Impact (offset to GF Expenditures)--		
Agriculture Fines	0		-- No Fiscal Impact (offset to GF Expenditures)--		
Drug Lab-HS11372.5	(2,462)		-- No Fiscal Impact (offset to GF Expenditures)--		
Health-Safety Fines	266		-- No Fiscal Impact (offset to GF Expenditures)--		
Cities-Misdemeanors	3,315		-- No Fiscal Impact (offset to GF Expenditures)--		
Fees -Alcohol Abuse	38,000		-- No Fiscal Impact (offset to GF Expenditures)--		
Parking Fines/Cites	22,000		-- No Fiscal Impact (offset to GF Expenditures)--		
City Motor Vehicle F	57,100		-- No Fiscal Impact (offset to GF Expenditures)--		
State Penalty PC1464	335,694		-- No Fiscal Impact (offset to GF Expenditures)--		
Co Portion GC 76000	76,982		-- No Fiscal Impact (offset to GF Expenditures)--		
Adm Pen-HS 25187	50,000		-- No Fiscal Impact (offset to GF Expenditures)--		
DNA Database	14,000		-- No Fiscal Impact (offset to GF Expenditures)--		
Total Fines, Forfeitures, and Penalties	\$3,636,202				
<b>Revenue from Use of Money &amp; Property</b>					
Interest Revenue	\$850,000		-- No Fiscal Impact --		
Interest Rev-Pension	800,000		-- No Fiscal Impact --		
Interest-PTax Refund	(38,456)		-- No Fiscal Impact --		
Communication Lease	18,175		-- No Fiscal Impact (offset to GF Expenditures)--		
Rent-Land/Bldg-ST	71,471		-- No Fiscal Impact (offset to GF Expenditures)--		
Rent-Land/Bldg-LT	273,696		-- No Fiscal Impact (offset to GF Expenditures)--		
Farm-Land Rent	9,600		-- No Fiscal Impact (offset to GF Expenditures)--		
Rental of Vets Bldg	50,000		-- No Fiscal Impact (offset to GF Expenditures)--		
Total Revenue from Use of Money & Property	\$2,034,486				
<b>Intergovernmental Revenue - State Aid</b>					
St Aid-Rln-SI Tx-DSS	\$13,553,557		-- No Fiscal Impact (offset to GF Expenditures)--		
St Aid-Rln-S Tx-MH	5,628,773		-- No Fiscal Impact (offset to GF Expenditures)--		
St Aid-Rln-S Tx-Hlth	788,204		-- No Fiscal Impact (offset to GF Expenditures)--		
St Aid-Realign-VLF	4,151,177		-- No Fiscal Impact (offset to GF Expenditures)--		
St Aid-Rlgn-VLF-Gr	134,007		-- No Fiscal Impact (offset to GF Expenditures)--		
St Aid-Rlgn-SS-Grwth	1,312,110		-- No Fiscal Impact (offset to GF Expenditures)--		
St Aid-Rlgn-VLF Coll	99,273		-- No Fiscal Impact (offset to GF Expenditures)--		
St Aid-Rlgn-Backfill	0		-- No Fiscal Impact (offset to GF Expenditures)--		
St Aid-Rlgn-MH-Grwth	0		-- No Fiscal Impact (offset to GF Expenditures)--		
St Aid-SB90	522,645		-- No Fiscal Impact (offset to GF Expenditures)--		
St Aid-Extradition	25,000		-- No Fiscal Impact (offset to GF Expenditures)--		
St Aid-Agriculture	910,584		-- No Fiscal Impact (offset to GF Expenditures)--		
St Aid-Nuclear Plng	2,005,310		-- No Fiscal Impact (offset to GF Expenditures)--		
St Aid-Veteran Affrs	113,706		-- No Fiscal Impact (offset to GF Expenditures)--		
St Aid-HO Prp Tx Rif	795,243		-- No Fiscal Impact (offset to GF Expenditures)--		
St Aid-CMC/ASH Cases	1,774,977		-- No Fiscal Impact (offset to GF Expenditures)--		
St Aid-Ins Fraud Inv	84,221		-- No Fiscal Impact (offset to GF Expenditures)--		
St Aid-DMV-Veh Crime	372,609		-- No Fiscal Impact (offset to GF Expenditures)--		
St Aid-Award Grants	1,767,282		-- No Fiscal Impact (offset to GF Expenditures)--		
St Aid-Prop 10	0		-- No Fiscal Impact (offset to GF Expenditures)--		
St Aid-DNA Testing	93,629		-- No Fiscal Impact (offset to GF Expenditures)--		
St Aid-Child Sup Adm	1,371,164		-- No Fiscal Impact (offset to GF Expenditures)--		
St Aid-Other	4,193,050		-- No Fiscal Impact (offset to GF Expenditures)--		
St Aid-Current Year	37,181,122		-- No Fiscal Impact (offset to GF Expenditures)--		
St Aid-Prior Year	0		-- No Fiscal Impact (offset to GF Expenditures)--		
St Aid-Abatement	0		-- No Fiscal Impact (offset to GF Expenditures)--		
St Aid-Recoveries	14,708		-- No Fiscal Impact (offset to GF Expenditures)--		
St Aid-Medi-Cal	28,139,854		-- No Fiscal Impact (offset to GF Expenditures)--		
St Aid-CA Child Svcs	1,086,627		-- No Fiscal Impact (offset to GF Expenditures)--		
St Aid-CENCAL	624,300		-- No Fiscal Impact (offset to GF Expenditures)--		
St Aid-Medicare	38,200		-- No Fiscal Impact (offset to GF Expenditures)--		
St Aid-Health Pgms	2,381,961		-- No Fiscal Impact (offset to GF Expenditures)--		
St Aid-Gas Tax-Uclmd	1,610,572		-- No Fiscal Impact (offset to GF Expenditures)--		
Prior Yr USHA	0		-- No Fiscal Impact (offset to GF Expenditures)--		
St Aid-Public Safety	27,216,554		-- No Fiscal Impact (offset to GF Expenditures)--		
St Aid-St-Motor Veh	195,934	0%	100%	1.00	0.00

**Table B-2**  
**Discretionary Use County General Fund and Local Public Safety Fund Revenue**  
**Dana Reserve Specific Plan - Fiscal Impact Analysis**

	FY 2021-22 Adopted	Allocation by Service Area		Allocation by Service Area Population	
		Total County	Unincorporated	Resident	Employee
<b>Countywide General Fund Revenue</b>					
St Aid-SOFP	1,015,000		-- No Fiscal Impact (offset to GF Expenditures)--		
St Aid-Other In-Lieu	1,503	0%	100%	1.00	0.00
St Aid-10% SBOC Voc	15,000		-- No Fiscal Impact (offset to GF Expenditures)--		
St Aid-SLESF	802,476		-- No Fiscal Impact (offset to GF Expenditures)--		
St Aid-Grants to Agc	0		-- No Fiscal Impact (offset to GF Expenditures)--		
St Aid-Incentives	2,339,729		-- No Fiscal Impact (offset to GF Expenditures)--		
State Aid-Disaster	0		-- No Fiscal Impact (offset to GF Expenditures)--		
State Aid-MHSA	18,111,421		-- No Fiscal Impact (offset to GF Expenditures)--		
St Aid-Rlmt-Trial Ct	5,055,563		-- No Fiscal Impact (offset to GF Expenditures)--		
St Aid-Rlmt-Local Cm	9,259,711		-- No Fiscal Impact (offset to GF Expenditures)--		
St Aid-Rlmt-DA P Def	196,986		-- No Fiscal Impact (offset to GF Expenditures)--		
St Aid-Rlmt-H&H Svcs	29,959,087		-- No Fiscal Impact (offset to GF Expenditures)--		
St Aid-Rlmt-Supp Law	1,697,477		-- No Fiscal Impact (offset to GF Expenditures)--		
St Aid-Rlmt-CalWORKS	8,199,495		-- No Fiscal Impact (offset to GF Expenditures)--		
St Aid-Rlmt-Lcl Inov	0		-- No Fiscal Impact (offset to GF Expenditures)--		
Total Intergovernmental Revenue - State Aid	\$214,839,801				
<b>Intergovernmental Revenue - Federal Aid</b>					
Fed Aid-In Lieu-BLM	\$1,200,000		-- No Fiscal Impact (offset to GF Expenditures)--		
Fed Aid-FEMA	0		-- No Fiscal Impact (offset to GF Expenditures)--		
Fed Aid-Health Pgms	4,291,975		-- No Fiscal Impact (offset to GF Expenditures)--		
Federal Aid-TCM	0		-- No Fiscal Impact (offset to GF Expenditures)--		
Federal Aid-MAA Pass	360,000		-- No Fiscal Impact (offset to GF Expenditures)--		
Federal Aid-MCH	1,963,126		-- No Fiscal Impact (offset to GF Expenditures)--		
Fed Aid-LLEBG Grant	0		-- No Fiscal Impact (offset to GF Expenditures)--		
Fed Aid-Recoveries	14,760		-- No Fiscal Impact (offset to GF Expenditures)--		
Fed Aid-ESG &#160;Funds	105,731		-- No Fiscal Impact (offset to GF Expenditures)--		
Fed Aid-SNAP Funds	288,215		-- No Fiscal Impact (offset to GF Expenditures)--		
Fed Aid-Security	10,000		-- No Fiscal Impact (offset to GF Expenditures)--		
Fed Aid-SCAAP	156,642		-- No Fiscal Impact (offset to GF Expenditures)--		
Fed Aid-Drug & Alc	1,650,141		-- No Fiscal Impact (offset to GF Expenditures)--		
Fed Aid-Pass-thru Gr	2,813,087		-- No Fiscal Impact (offset to GF Expenditures)--		
Fed Aid-Other	2,999,414		-- No Fiscal Impact (offset to GF Expenditures)--		
Fed Aid-Welfare Admn	36,460,613		-- No Fiscal Impact (offset to GF Expenditures)--		
Fed Aid-Abatement	32,022		-- No Fiscal Impact (offset to GF Expenditures)--		
Fed Aid-Prior Year	0		-- No Fiscal Impact (offset to GF Expenditures)--		
Fed Aid-Perinatal	72,569		-- No Fiscal Impact (offset to GF Expenditures)--		
Fed Aid-HUD Grants	1,013,800		-- No Fiscal Impact (offset to GF Expenditures)--		
Fed Aid-Pub Hlth Sec	743,018		-- No Fiscal Impact (offset to GF Expenditures)--		
Fed Aid-Child Sup Aid	2,661,672		-- No Fiscal Impact (offset to GF Expenditures)--		
Fed Aid-WIA	1,824,703		-- No Fiscal Impact (offset to GF Expenditures)--		
Fed Aid-USDA	1,259,903		-- No Fiscal Impact (offset to GF Expenditures)--		
Federal Aid-SmWtrSys	50,000		-- No Fiscal Impact (offset to GF Expenditures)--		
Federal Aid-CCS	356,843		-- No Fiscal Impact (offset to GF Expenditures)--		
Federal Aid-CHDP	481,825		-- No Fiscal Impact (offset to GF Expenditures)--		
Federal Aid - CARES Act	0		-- No Fiscal Impact (offset to GF Expenditures)--		
Federal Aid-Emergency Rental Assistance	0		-- No Fiscal Impact (offset to GF Expenditures)--		
Fed Aid-ARRA Direct	0		-- No Fiscal Impact (offset to GF Expenditures)--		
Total Intergovernmental Revenue - Federal Aid	\$60,810,059				
<b>Intergovernmental Revenue - Other Governmental Aid</b>					
Other Govt Aid	\$1,617,916	75%	25%	1.00	0.00
Other Govt Aid-CaWks	364,792	75%	25%	1.00	0.00
Total Intergovernmental Revenue - Other Governmental Aid	\$1,982,708				
<b>Charges for Current Services</b>					
Affordable Housng In	\$15,000		-- No Fiscal Impact (offset to GF Expenditures)--		
Pub Fac Fee-Gen Govt	0		-- No Fiscal Impact (offset to GF Expenditures)--		
Appeal Fee	26,060		-- No Fiscal Impact (offset to GF Expenditures)--		
Road Impact Fees	0		-- No Fiscal Impact (offset to GF Expenditures)--		
Affordable Hsq Impac	7,710		-- No Fiscal Impact (offset to GF Expenditures)--		
Rev Trfr from Trusts	114,160		-- No Fiscal Impact (offset to GF Expenditures)--		
Blngs OH-Out Agcy	0		-- No Fiscal Impact (offset to GF Expenditures)--		
Oth Billgs to Cts	318,685		-- No Fiscal Impact (offset to GF Expenditures)--		
Blngs To Outside Age	1,064,256		-- No Fiscal Impact (offset to GF Expenditures)--		
Preapplication Confe	60,114		-- No Fiscal Impact (offset to GF Expenditures)--		
Flood Haz Prop Repts	0		-- No Fiscal Impact (offset to GF Expenditures)--		
Fire Suppr-Cost Rmb	150,000		-- No Fiscal Impact (offset to GF Expenditures)--		
Fire Sup-Eq Cost Rmb	200,000		-- No Fiscal Impact (offset to GF Expenditures)--		
Ambulance Reimb	194,361		-- No Fiscal Impact (offset to GF Expenditures)--		
Pub Ed & Alc; Govt Access	0		-- No Fiscal Impact (offset to GF Expenditures)--		
Monitoring Fee-Pc120	0		-- No Fiscal Impact (offset to GF Expenditures)--		
Transfer Fee-PC1203.9(d)	0		-- No Fiscal Impact (offset to GF Expenditures)--		
Juv Inf Sup WIC654L	58,000		-- No Fiscal Impact (offset to GF Expenditures)--		

**Table B-2**  
**Discretionary Use County General Fund and Local Public Safety Fund Revenue**  
**Dana Reserve Specific Plan - Fiscal Impact Analysis**

	FY 2021-22 Adopted	Allocation by Service Area		Allocation by Service Area Population	
		Total County	Unincorporated	Resident	Employee
<b>Countywide General Fund Revenue</b>					
Air Qual Mitigation	635		-- No Fiscal Impact (offset to GF Expenditures)--		
Prob Mgt Fee- Adult	0		-- No Fiscal Impact (offset to GF Expenditures)--		
Sentencing Report	0		-- No Fiscal Impact (offset to GF Expenditures)--		
Rest Coll-PC1203.1	55,000		-- No Fiscal Impact (offset to GF Expenditures)--		
Red Installment Plan	2,250		-- No Fiscal Impact (offset to GF Expenditures)--		
Redemption Monthly Plans Setup Fees	7,700		-- No Fiscal Impact (offset to GF Expenditures)--		
Red Plan Direct Mail Fees	2,700		-- No Fiscal Impact (offset to GF Expenditures)--		
Red Plan Email Fees	5,390		-- No Fiscal Impact (offset to GF Expenditures)--		
Administrative Svcs	1,920,078		-- No Fiscal Impact (offset to GF Expenditures)--		
Admin Fee-SLOCTBID	55,000		-- No Fiscal Impact (offset to GF Expenditures)--		
Admin Fee-GC 29142			-- No Fiscal Impact (offset to GF Expenditures)--		
Special Assmt Fees	165,000		-- No Fiscal Impact (offset to GF Expenditures)--		
Admin Fee-RDA Dissol	38,000		-- No Fiscal Impact (offset to GF Expenditures)--		
Assessmnt Apportmnt	0		-- No Fiscal Impact (offset to GF Expenditures)--		
Prop Redempt Search	28,875		-- No Fiscal Impact (offset to GF Expenditures)--		
Election Services	40,000		-- No Fiscal Impact (offset to GF Expenditures)--		
Def Entry of Judgmt	11,000		-- No Fiscal Impact (offset to GF Expenditures)--		
Segregations Fee	41		-- No Fiscal Impact (offset to GF Expenditures)--		
DMV Delinquent Vesse	1,110		-- No Fiscal Impact (offset to GF Expenditures)--		
Unsec Delinq Collctn	30,350		-- No Fiscal Impact (offset to GF Expenditures)--		
Other Court-Ord Rmb	5,500		-- No Fiscal Impact (offset to GF Expenditures)--		
Public Def Reim Fee	0		-- No Fiscal Impact (offset to GF Expenditures)--		
Legal Services	54,000		-- No Fiscal Impact (offset to GF Expenditures)--		
Invol Lien Notice	8,000		-- No Fiscal Impact (offset to GF Expenditures)--		
Installment Fees	0		-- No Fiscal Impact (offset to GF Expenditures)--		
Proc-Install Fee	0		-- No Fiscal Impact (offset to GF Expenditures)--		
Environ Assmt	554,411		-- No Fiscal Impact (offset to GF Expenditures)--		
Publication Fees	585		-- No Fiscal Impact (offset to GF Expenditures)--		
Filing Fees-Corner R	3,038		-- No Fiscal Impact (offset to GF Expenditures)--		
Allocation Admin Fee	18,800		-- No Fiscal Impact (offset to GF Expenditures)--		
Data Proc-Info Svcs	64,950		-- No Fiscal Impact (offset to GF Expenditures)--		
Desktop Consulting	0		-- No Fiscal Impact (offset to GF Expenditures)--		
Comm Service Rev	0		-- No Fiscal Impact (offset to GF Expenditures)--		
Fire Protection Svcs	3,577,603		-- No Fiscal Impact (offset to GF Expenditures)--		
Agricultural Svcs	201,250		-- No Fiscal Impact (offset to GF Expenditures)--		
Home Detention Pgm	200,000		-- No Fiscal Impact (offset to GF Expenditures)--		
Standardization Insp	17,720		-- No Fiscal Impact (offset to GF Expenditures)--		
Alternative Work Pgm	30,000		-- No Fiscal Impact (offset to GF Expenditures)--		
Alt Sentencing Prog	50,000		-- No Fiscal Impact (offset to GF Expenditures)--		
Civil Process Svcs	90,000		-- No Fiscal Impact (offset to GF Expenditures)--		
Reimb Juv Court Prof	0		-- No Fiscal Impact (offset to GF Expenditures)--		
Estate Fees	36,672		-- No Fiscal Impact (offset to GF Expenditures)--		
Conservatorship Fees	83,840		-- No Fiscal Impact (offset to GF Expenditures)--		
Public Rep Payee Fee	45,900		-- No Fiscal Impact (offset to GF Expenditures)--		
Humane Services	14,680		-- No Fiscal Impact (offset to GF Expenditures)--		
Impound Fees	51,655		-- No Fiscal Impact (offset to GF Expenditures)--		
Boarding Fees	62,600		-- No Fiscal Impact (offset to GF Expenditures)--		
Animal Placement	109,704		-- No Fiscal Impact (offset to GF Expenditures)--		
Law Enf Svcs	268,296		-- No Fiscal Impact (offset to GF Expenditures)--		
Booking Fees-Cities	456,312		-- No Fiscal Impact (offset to GF Expenditures)--		
Recorder's Spec Proj	242,588		-- No Fiscal Impact (offset to GF Expenditures)--		
Recording Fees - Electronic	83,498		-- No Fiscal Impact (offset to GF Expenditures)--		
SB2 Affordable Housing Fee - Admin	215,000		-- No Fiscal Impact (offset to GF Expenditures)--		
Rec Fee-Micrographics	50,824		-- No Fiscal Impact (offset to GF Expenditures)--		
Rec Fee-Real Estate	253,704		-- No Fiscal Impact (offset to GF Expenditures)--		
Rec Fee-SSN &#160;Redact	6,294		-- No Fiscal Impact (offset to GF Expenditures)--		
Recording Fees	1,587,393		-- No Fiscal Impact (offset to GF Expenditures)--		
Recording Fee-VHS	5,245		-- No Fiscal Impact (offset to GF Expenditures)--		
Civil Fee GC26746	88,222		-- No Fiscal Impact (offset to GF Expenditures)--		
Development Fee	40,500		-- No Fiscal Impact (offset to GF Expenditures)--		
Sep Tax Bill Costs	65,000		-- No Fiscal Impact (offset to GF Expenditures)--		
Reimb of Proj Costs	15,000		-- No Fiscal Impact (offset to GF Expenditures)--		
Road Abandonment	39,782		-- No Fiscal Impact (offset to GF Expenditures)--		
Curb & Gutter Waiver	1,330		-- No Fiscal Impact (offset to GF Expenditures)--		
Medical Records Fee	1,000		-- No Fiscal Impact (offset to GF Expenditures)--		
Nursing Fees	177,000		-- No Fiscal Impact (offset to GF Expenditures)--		
Public Hlth VHS Fees	205,771		-- No Fiscal Impact (offset to GF Expenditures)--		
EMSA Fees	33,520		-- No Fiscal Impact (offset to GF Expenditures)--		
Laboratory Services	286,650		-- No Fiscal Impact (offset to GF Expenditures)--		
Supplemental Roll-5%	735,054		-- No Fiscal Impact (offset to GF Expenditures)--		
MH Svcs-Medicare	0		-- No Fiscal Impact (offset to GF Expenditures)--		
Alcoholism Services	41,000		-- No Fiscal Impact (offset to GF Expenditures)--		
Sanitation Services	3,422,208		-- No Fiscal Impact (offset to GF Expenditures)--		
Inst Care/Sv-SB855	0		-- No Fiscal Impact (offset to GF Expenditures)--		
Cuts & Comb Req	6,000		-- No Fiscal Impact (offset to GF Expenditures)--		

**Table B-2**  
**Discretionary Use County General Fund and Local Public Safety Fund Revenue**  
**Dana Reserve Specific Plan - Fiscal Impact Analysis**

	FY 2021-22 Adopted	Allocation by Service Area		Allocation by Service Area Population	
		Total County	Unincorporated	Resident	Employee
<b>Countywide General Fund Revenue</b>					
Adoption Fees	17,500		-- No Fiscal Impact (offset to GF Expenditures)--		
Rec Fee-Info System	0		-- No Fiscal Impact (offset to GF Expenditures)--		
Calif Children Svcs	0		-- No Fiscal Impact (offset to GF Expenditures)--		
Inst Care-Juv Hall	0		-- No Fiscal Impact (offset to GF Expenditures)--		
Insurance Payments	98,892		-- No Fiscal Impact (offset to GF Expenditures)--		
AB939-Waste Tipping	19,956		-- No Fiscal Impact (offset to GF Expenditures)--		
Copying Fees	12,636		-- No Fiscal Impact (offset to GF Expenditures)--		
Camping Fees	0		-- No Fiscal Impact (offset to GF Expenditures)--		
Daily Passes	15,000		-- No Fiscal Impact (offset to GF Expenditures)--		
Group Entr/Day Use	130,000		-- No Fiscal Impact (offset to GF Expenditures)--		
Vehicle Pass	0		-- No Fiscal Impact (offset to GF Expenditures)--		
Concession Income	5,000		-- No Fiscal Impact (offset to GF Expenditures)--		
Swimming Pool Fees	0		-- No Fiscal Impact (offset to GF Expenditures)--		
Mobl Home Dup Tx Clr	230		-- No Fiscal Impact (offset to GF Expenditures)--		
Other Clerk Fees	537,660		-- No Fiscal Impact (offset to GF Expenditures)--		
Board Clerk Fees	0		-- No Fiscal Impact (offset to GF Expenditures)--		
Miscellaneous Fees	396,126		-- No Fiscal Impact (offset to GF Expenditures)--		
Com Acknowledg Fee	497		-- No Fiscal Impact (offset to GF Expenditures)--		
Monumentation Fees	6,913		-- No Fiscal Impact (offset to GF Expenditures)--		
Bldg Perm Rev-Drain	57,425		-- No Fiscal Impact (offset to GF Expenditures)--		
Bldg Perm Rev-Flood	1,168		-- No Fiscal Impact (offset to GF Expenditures)--		
Stormwater Compliance	0		-- No Fiscal Impact (offset to GF Expenditures)--		
Recreational Program	10,000		-- No Fiscal Impact (offset to GF Expenditures)--		
Skate Park Fees	0		-- No Fiscal Impact (offset to GF Expenditures)--		
Special Events	20,000		-- No Fiscal Impact (offset to GF Expenditures)--		
Medi-Cal SB1255 Rev	0		-- No Fiscal Impact (offset to GF Expenditures)--		
Dev Plan Insp	448,511		-- No Fiscal Impact (offset to GF Expenditures)--		
Parc Map Ck thru T/A	9,980		-- No Fiscal Impact (offset to GF Expenditures)--		
Trct Map Ck thru T/A	9,980		-- No Fiscal Impact (offset to GF Expenditures)--		
Records of Survey	53,818		-- No Fiscal Impact (offset to GF Expenditures)--		
Other Service Charge	76,200		-- No Fiscal Impact (offset to GF Expenditures)--		
Deferred Comp Admin	70,000		-- No Fiscal Impact (offset to GF Expenditures)--		
MH Svcs-Self Pay	2,050		-- No Fiscal Impact (offset to GF Expenditures)--		
Pgm Rev-Child & Fam	274,370		-- No Fiscal Impact (offset to GF Expenditures)--		
Book-Pamph-Brochures	250		-- No Fiscal Impact (offset to GF Expenditures)--		
Map Sales	200		-- No Fiscal Impact (offset to GF Expenditures)--		
Public Info Sale	26,310		-- No Fiscal Impact (offset to GF Expenditures)--		
PM Inspect-Imp Plans	152,046		-- No Fiscal Impact (offset to GF Expenditures)--		
TM Inspect-Imp Plans	884,970		-- No Fiscal Impact (offset to GF Expenditures)--		
Lot Line Adjust Appl	7,407		-- No Fiscal Impact (offset to GF Expenditures)--		
Cond Use Pmt/Dev Pla	67,107		-- No Fiscal Impact (offset to GF Expenditures)--		
Cert Compliance Unco	485		-- No Fiscal Impact (offset to GF Expenditures)--		
Map Amendments	0		-- No Fiscal Impact (offset to GF Expenditures)--		
Lot Line Adjust Chk	26,832		-- No Fiscal Impact (offset to GF Expenditures)--		
Annexation Map Rev	713		-- No Fiscal Impact (offset to GF Expenditures)--		
SB2557 Admin Fee	1,643,600		-- No Fiscal Impact (offset to GF Expenditures)--		
Bulk Transfer Fee	1,350		-- No Fiscal Impact (offset to GF Expenditures)--		
Subd/Prcl Tr Map Fee	3,330		-- No Fiscal Impact (offset to GF Expenditures)--		
CA Cannabis Authority Fee	2,800		-- No Fiscal Impact (offset to GF Expenditures)--		
Water Sales-Resale	45,000		-- No Fiscal Impact (offset to GF Expenditures)--		
<b>Total Charges for Current Services</b>	<b>23,315,886</b>				
<b>Other Revenues</b>					
Other Revenue	\$443,287		-- No Fiscal Impact (offset to GF Expenditures)--		
Sem-Conf-Wkshop Fee	74,000		-- No Fiscal Impact (offset to GF Expenditures)--		
Settlemnts-Environ	212,235		-- No Fiscal Impact (offset to GF Expenditures)--		
Prior Year Rev Adj	0		-- No Fiscal Impact (offset to GF Expenditures)--		
Prior Year Ref-Adj	0		-- No Fiscal Impact (offset to GF Expenditures)--		
Reimbursements-Co Sh	540,654		-- No Fiscal Impact (offset to GF Expenditures)--		
Tax Dept-Rtd Ck Fee	8,400		-- No Fiscal Impact (offset to GF Expenditures)--		
Sale-Fixed Assets	0		-- No Fiscal Impact (offset to GF Expenditures)--		
Adv Costs Tx Dd Prop	2,450		-- No Fiscal Impact (offset to GF Expenditures)--		
Other Reimbursements	828,115		-- No Fiscal Impact (offset to GF Expenditures)--		
Employee Reimburseme	250		-- No Fiscal Impact --		
Employee Meals	1,000		-- No Fiscal Impact --		
Other Sales	2,500		-- No Fiscal Impact (offset to GF Expenditures)--		
Nuisance Abatement	86,735		-- No Fiscal Impact (offset to GF Expenditures)--		
Svc Chg-Rtd Cks	5,800		-- No Fiscal Impact (offset to GF Expenditures)--		
1915 &#160;Collection Fee	26,400		-- No Fiscal Impact (offset to GF Expenditures)--		
Weed-Fire Abatement	10,000		-- No Fiscal Impact (offset to GF Expenditures)--		
Contrib-Non-Govtl	79,174		-- No Fiscal Impact (offset to GF Expenditures)--		
Grants-Non-Govtl	412,325		-- No Fiscal Impact (offset to GF Expenditures)--		
Employee Contributio	0		-- No Fiscal Impact (offset to GF Expenditures)--		
Cash Overages	1,500		-- No Fiscal Impact (offset to GF Expenditures)--		
Sett-Damages-Ins	0		-- No Fiscal Impact (offset to GF Expenditures)--		

**Table B-2**  
**Discretionary Use County General Fund and Local Public Safety Fund Revenue**  
**Dana Reserve Specific Plan - Fiscal Impact Analysis**

	FY 2021-22 Adopted	Allocation by Service Area		Allocation by Service Area Population	
		Total County	Unincorporated	Resident	Employee
<b>Countywide General Fund Revenue</b>					
Invoice Variances	\$905			-- No Fiscal Impact (offset to GF Expenditures)--	
Tobacco Settlement	2,381,614			-- No Fiscal Impact (offset to GF Expenditures)--	
SB1090 Proceeds	2,378,396			-- No Fiscal Impact (non-recurring revenue source) --	
Total Other Revenues	4,740,915				
<b>Interfund</b>					
IFR-IS-VolP	\$46,144			-- No Fiscal Impact (offset to GF Expenditures)--	
IFR-IS-Major Sys Dev	88,000			-- No Fiscal Impact (offset to GF Expenditures)--	
IFR-IS-ITD NW Svcs	312,842			-- No Fiscal Impact (offset to GF Expenditures)--	
IFR-IS-GS S/S	264,923			-- No Fiscal Impact (offset to GF Expenditures)--	
IFR-IS-Health Bill	0			-- No Fiscal Impact (offset to GF Expenditures)--	
IFR-IS-Maint Prj	0			-- No Fiscal Impact (offset to GF Expenditures)--	
IFR-IS-ITD Ent Svcs	1,148,228			-- No Fiscal Impact (offset to GF Expenditures)--	
IFR-IS-Personnel	0			-- No Fiscal Impact (offset to GF Expenditures)--	
IFR-IS-Drug & Alc	0			-- No Fiscal Impact (offset to GF Expenditures)--	
IFR-IS-ITD Dept Svcs	342,358			-- No Fiscal Impact (offset to GF Expenditures)--	
IFR-IS-ITD Radio	73,409			-- No Fiscal Impact (offset to GF Expenditures)--	
IFR-IS-Sher Sup	985,605			-- No Fiscal Impact (offset to GF Expenditures)--	
IFR-IS-G/S Other	452,635			-- No Fiscal Impact (offset to GF Expenditures)--	
IFR-IS-CDF Chgs	1,278,020			-- No Fiscal Impact (offset to GF Expenditures)--	
IFR-IS-Mental Health	0			-- No Fiscal Impact (offset to GF Expenditures)--	
IFR-IS-Parks Blngs	400,000			-- No Fiscal Impact (offset to GF Expenditures)--	
IFR-IS-Other Depts	0			-- No Fiscal Impact (offset to GF Expenditures)--	
IFR-OH-AGR	0			-- No Fiscal Impact (offset to GF Expenditures)--	
IFR-MCA-ITD Voice	76,265			-- No Fiscal Impact (offset to GF Expenditures)--	
IFR-MCA-Postage	17,900			-- No Fiscal Impact (offset to GF Expenditures)--	
IFR-IAA-Labor-Reg	0			-- No Fiscal Impact (offset to GF Expenditures)--	
IFR-IAA-Labor-OT-1.5	0			-- No Fiscal Impact (offset to GF Expenditures)--	
IFR-IS-W/O Sett	0			-- No Fiscal Impact (offset to GF Expenditures)--	
IFR-JE-All Othr Dept	0			-- No Fiscal Impact (offset to GF Expenditures)--	
IFR-JE-Admin Office	36,000			-- No Fiscal Impact --	
IFR-JE-Risk Managemt	1,603,218			-- No Fiscal Impact (offset to GF Expenditures)--	
IFR-JE-Aud-Controllr	30,000			-- No Fiscal Impact (offset to GF Expenditures)--	
IFR-JE-Maint Project	200,000			-- No Fiscal Impact (offset to GF Expenditures)--	
IFR-JE-General Svcs	1,014,452			-- No Fiscal Impact (offset to GF Expenditures)--	
IFR-JE-Personnel	244,849			-- No Fiscal Impact (offset to GF Expenditures)--	
IFR-JE-County Counsl	34,000			-- No Fiscal Impact (offset to GF Expenditures)--	
IFR-JE-Public Health	155,119			-- No Fiscal Impact (offset to GF Expenditures)--	
IFR-JE-Sheriff	4,925			-- No Fiscal Impact (offset to GF Expenditures)--	
IFR-JE-CDF	0			-- No Fiscal Impact (offset to GF Expenditures)--	
IFR-JE-Planning	559,749			-- No Fiscal Impact (offset to GF Expenditures)--	
IFR-JE-SB 2557	285,000			-- No Fiscal Impact --	
IFR-JE-Co-Wide OH	3,358,359			-- No Fiscal Impact --	
IFR-JE-Utilit-Op Ctr	65,000			-- No Fiscal Impact (offset to GF Expenditures)--	
IFR-JE-Parks	98,327			-- No Fiscal Impact (offset to GF Expenditures)--	
IFR-JE-FleetBlg-Dep	0			-- No Fiscal Impact (offset to GF Expenditures)--	
IFR-Equip Purch Reim	0			-- No Fiscal Impact (offset to GF Expenditures)--	
Total Interfund	13,175,327				
<b>Other Financing Sources</b>					
Operating Trans-In	\$0			-- No Fiscal Impact --	
OTI - Intrafund (m)	210,769			-- No Fiscal Impact (offset to GF Expenditures)--	
OTI-Gen Gov Bldg Rep	0			-- No Fiscal Impact --	
OTI-Auto Repl	0			-- No Fiscal Impact --	
OTI-Int Ln Proc (m)	0			-- No Fiscal Impact --	
OTI-Fleet	0			-- No Fiscal Impact --	
Int Loan Prin (m)	134,216			-- No Fiscal Impact --	
Int Loan Int Repaid	204,176			-- No Fiscal Impact --	
Total Other Financing Sources	549,161				
Total General Fund	560,939,991				

Sources: County of San Luis Obispo, FY 2021-22 Final Budget; SLO County Auditor-Controller-Treasurer-Tax Collector; TNDG.

**Table B-3  
Discretionary Use County General Fund Revenue Per Capita Amounts  
Dana Reserve Specific Plan - Fiscal Impact Analysis**

	Total County Allocation			Unincorporated Allocation		
	Total County Revenues	Per Capita Revenues		Unincorp. Revenues	Per Capita Revenues	
Per Resident		Per Employee	Per Resident		Per Employee	
<b>Countywide General Fund Revenue</b>						
<u>Current Property Taxes</u>						
Prop Tax-Curr Sec				-- Case Study (Table C-1) --		
Prop Tax-Unitary				-- Case Study (Table C-1) --		
Supp-Curr Secured				-- Case Study (Table C-1) --		
Prop Tax-Curr Unsec				-- Case Study (Table C-1) --		
Supp-Curr Unsec				-- Case Study (Table C-1) --		
Total Property Tax Related Revenue						
<u>Other Taxes</u>						
Delinq-Cost Reimb				-- Case Study (Tables C-2 and D-2) --		
Penalties/Int-Delinq				-- Case Study (Tables C-2 and D-2) --		
Pen-Chg of Ownshp				-- Case Study (Tables C-2 and D-2) --		
Sales And Use Taxes				-- Case Study (Table C-4) --		
Cannabis Related Business Tax	\$0	\$0.00	\$0.00	\$845,000	\$0.00	\$22.81
Racehorse Tax	0	0.00	0.00	8,900	0.08	0.00
Property Trsf Tax				-- Case Study (Table C-3) --		
Prop Tax in Lieu-VLF				-- Case Study (Table C-6) --		
Total Other Taxes	\$0	\$0.00	\$0.00	\$853,900	\$0.08	\$22.81
<u>Licenses, Permits, and Franchises</u>						
Franchise Fees-Cable	\$0	\$0.00	\$0.00	\$929,042	\$7.47	\$1.79
Franch Fees-Gas/Elec	0	0.00	0.00	1,262,727	10.15	2.44
Franchise Fees-Garbg	0	0.00	0.00	1,448,628	11.65	2.79
Franch Fees-Petrol	0	0.00	0.00	21,696	0.17	0.04
Total Licenses, Permits, and Franchises	\$0	\$0.00	\$0.00	\$3,662,093	\$29.44	\$7.07
<u>Intergovernmental Revenue - State Aid</u>						
St Aid-St-Motor Veh	\$0	\$0.00	\$0.00	\$195,934	\$1.70	\$0.00
St Aid-Other In-Lieu	0	0.00	0.00	1,503	0.01	0.00
Total Intergovernmental Revenue - State Aid	\$0	\$0.00	\$0.00	\$197,437	\$1.71	\$0.00
<u>Intergovernmental Revenue - Other Governmental Aid</u>						
St Aid-St-Motor Veh	\$1,213,437	\$4.47	\$0.00	\$404,479	\$3.50	\$0.00
St Aid-Other In-Lieu	273,594	1.01	0.00	91,198	0.79	0.00
Total Intergovernmental Revenue - State Aid	\$1,487,031	\$5.48	\$0.00	\$495,677	\$4.29	\$0.00

Sources: TNDG, Table B-2.

**Table B-4**  
**Net County General Fund and Local Public Safety Fund Expenditures**  
**Dana Reserve Specific Plan - Fiscal Impact Analysis**

Unit	Department Title	FY 2021-22 Adopted	Allocation by Service Area		Allocation by Service Area Population	
			Total County	Unin- corporated	Resident	Employee
FC 141	— Agricultural Commissioner	\$3,176,178	100%	0%	1.00	0.24
FC 142	— Planning and Building	9,006,668	0	100%	1.00	0.24
FC 201	— Public Works - Special Services	3,785,172	0	100%	1.00	0.24
	Land Based Subtotal:	\$15,968,018				
FC 138	— Administrative Office - Emergency Services	\$445,947	100%	0%	1.00	0.24
FC 140	— County Fire	21,090,506	0%	100%	1.00	0.24
FC 143	— Court Operations	(144,174)	100%	0%	1.00	0.24
FC 132	— District Attorney	13,712,057	100%	0%	1.00	0.24
FC 131	— Grand Jury	124,861	100%	0%	1.00	0.24
FC 137	— Health Agency - Animal Services	1,501,988	100%	0%	1.00	0.24
FC 139	— Probation	13,008,341	100%	0%	1.00	0.24
FC 135	— Public Defender	7,217,042	100%	0%	1.00	0.24
FC 130	— Public Works - Waste Management	2,439,717	0%	100%	1.00	0.24
FC 136	— Sheriff-Coroner (Administration) <sup>1</sup>	5,706,549	75%	25%	1.00	0.24
FC 136	— Sheriff-Coroner (Field Operations) <sup>1</sup>	24,493,826	25%	75%	1.00	0.24
FC 136	— Sheriff-Coroner (Support Services) <sup>1</sup>	2,106,474	50%	50%	1.00	0.24
FC 136	— Sheriff-Coroner (Custody/Civil) <sup>1</sup>	23,979,094	100%	0%	1.00	0.24
	Public Protection Subtotal:	\$115,682,228				
FC 106	— Contributions to Other Agencies	\$1,519,117	100%	0%	1.00	0.24
FC 134	— Child Support Services	326,846	100%	0%	1.00	-
FC 166	— Health Agency - Behavioral Health	17,540,493	100%	0%	1.00	-
FC 160	— Health Agency - Public Health	10,149,564	100%	0%	1.00	-
FC 184	— Sheriff-Coroner - Law Enforcement Health Care	6,060,780	100%	0%	1.00	0.24
FC 180	— Social Services - Administration	10,847,010	100%	0%	1.00	-
FC 182	— Social Services - CalWORKs	225,379	100%	0%	1.00	-
FC 181	— Social Services - Foster Care and Adoptions	1,355,622	100%	0%	1.00	-
FC 185	— Social Services - General Assistance	1,271,426	100%	0%	1.00	-
FC 186	— Veterans Services	711,190	100%	0%	1.00	-
	Health and Human Services	\$50,007,427				
FC 222	— Parks and Recreation - Community Parks	\$4,372,407	100%	0%	1.00	-
FC 215	— UC Cooperative Extension	629,553	100%	0%	1.00	0.24
	Health and Sanitation Subtotal:	\$5,001,960				
FC 104	— Administrative Office	\$3,588,118	75%	25%	1.00	0.24
FC 119	— Administrative Office - Communications and Outreach	144,925	75%	25%	1.00	0.24
FC 109	— Assessor	11,043,285	100%	0%	1.00	0.24
FC 117	— Auditor-Controller-Treasurer-Tax Collector Public Admin	6,457,381	100%	0%	1.00	0.24
FC 100	— Board of Supervisors	1,734,391	100%	0%	1.00	0.24
FC 110	— Clerk-Recorder	1,368,114	100%	0%	1.00	0.24
	Fiscal and Administrative Subtotal:	\$24,336,214				
FC 116	— Central Services	\$4,086,083	75%	25%	1.00	0.24
FC 111	— County Counsel	5,096,716	75%	25%	1.00	0.24
FC 112	— Human Resources	4,810,765	75%	25%	1.00	0.24
FC 114	— Information Technology	10,279,642	75%	25%	1.00	0.24
FC 113	— Public Works - Facilities Management	5,292,330	75%	25%	1.00	0.24
FC 118	— Human Resources - Talent Development	641,636	75%	25%	1.00	0.24
	Support to County Departments Subtotal:	\$30,207,172				
FC 102	— Non-Dept - Other Financing Uses	\$23,031,107	75%	25%	1.00	0.24
	Non-Dept - Other Financing Uses Subtotal:	23,031,107				
FC 200	— Maintenance Projects	\$3,672,232	75%	25%	1.00	0.24
	Capital and Maintenance Subtotal:	\$3,672,232				
N/A	— Long Range Facility Capital Project Debt Service					
	Aq Vehicle Storage	\$26,400	100%	0%	1.00	0.24
	Health Agency Facilities	\$12,000,000	100%	0%	1.00	0.24
	El Chorro Business Park	\$1,399,650	75%	25%	1.00	0.24
	El Chorro Clubhouse Expansion	\$15,000	0%	100%	1.00	0.24
	New Planning an Building and PW Offices and Demo	\$3,780,000	0%	100%	1.00	0.24
	New Dorms at Honor Farm	\$765,659	100%	0%	1.00	0.24
	New Jail Housing Units	\$4,193,575	100%	0%	1.00	0.24
	Long Range Facility Capital Project Debt Service Subtotal:	\$22,180,285	81%	19%	1.00	0.24
<b>GENERAL FUND DEPARTMENT SUBTOTAL:</b>		<b>\$290,086,643</b>				

1. General Fund Support total (\$56,285,943) distributed in proportion to total expenditures for the four Sheriff-Coroner categories.

**Table B-5**  
**Net County General Fund and Local Public Safety Fund Expenditures**  
**Dana Reserve Specific Plan - Fiscal Impact Analysis**

Unit	Department Title	Total County Allocation			Unincorporated Allocation		
		Total County Costs	Per Capita Costs		Unincorp. Costs	Per Capita Costs	
			Per Resident	Per Employee		Per Resident	Per Employee
FC 141 — Agricultural Commissioner		\$3,176,178	\$10.63	\$2.55	\$0	\$0.00	\$0.00
FC 142 — Planning and Building		0	0.00	0.00	9,006,668	72.40	17.38
FC 201 — Public Works - Special Services		0	0.00	0.00	3,785,172	30.43	7.30
Land Based Subtotal:		\$3,176,178	\$10.63	\$2.55	12,791,840	\$102.83	\$24.68
FC 138 — Administrative Office - Emergency Services		\$445,947	\$1.49	\$0.36	\$0	\$0.00	\$0.00
FC 140 — County Fire		0	0.00	0.00	21,090,506	169.54	40.69
FC 143 — Court Operations		(144,174)	0.00	0.00	0	0.00	0.00
FC 132 — District Attorney		13,712,057	45.91	11.02	0	0.00	0.00
FC 131 — Grand Jury		124,861	0.42	0.10	0	0.00	0.00
FC 137 — Health Agency - Animal Services		1,501,988	5.03	1.21	0	0.00	0.00
FC 139 — Probation		13,008,341	43.55	10.45	0	0.00	0.00
FC 135 — Public Defender		7,217,042	24.16	5.80	0	0.00	0.00
FC 130 — Public Works - Waste Management		0	0.00	0.00	2,439,717	19.61	4.71
FC 136 — Sheriff-Coroner (Administration) <sup>1</sup>		4,279,912	14.33	3.44	1,426,637	11.47	2.75
FC 136 — Sheriff-Coroner (Field Operations) <sup>1</sup>		6,123,457	20.50	4.92	18,370,370	147.68	35.44
FC 136 — Sheriff-Coroner (Support Services) <sup>1</sup>		1,053,237	3.53	0.85	1,053,237	8.47	2.03
FC 136 — Sheriff-Coroner (Custody/Civil) <sup>1</sup>		23,979,094	80.29	19.27	0	0.00	0.00
Public Protection Subtotal:		\$71,301,761	\$239.22	\$57.41	\$44,380,467	\$356.77	\$85.62
FC 106 — Contributions to Other Agencies		\$1,519,117	\$5.09	\$1.22	\$0	\$0.00	\$0.00
FC 134 — Child Support Services		326,846	1.21	0.00	0	0.00	0.00
FC 166 — Health Agency - Behavioral Health		17,540,493	64.68	0.00	0	0.00	0.00
FC 160 — Health Agency - Public Health		10,149,564	37.43	0.00	0	0.00	0.00
FC 184 — Sheriff-Coroner - Law Enforcement Health Care		6,060,780	20.29	4.87	0	0.00	0.00
FC 180 — Social Services - Administration		10,847,010	40.00	0.00	0	0.00	0.00
FC 182 — Social Services - CalWORKs		225,379	0.83	0.00	0	0.00	0.00
FC 181 — Social Services - Foster Care and Adoptions		1,355,622	5.00	0.00	0	0.00	0.00
FC 185 — Social Services - General Assistance		1,271,426	4.69	0.00	0	0.00	0.00
FC 186 — Veterans Services		711,190	2.62	0.00	0	0.00	0.00
Health and Human Services		\$50,007,427	\$181.84	\$6.09	\$0	\$0.00	\$0.00
FC 222 — Parks and Recreation - Community Parks		\$4,372,407	\$16.12	\$0.00	\$0	\$0.00	\$0.00
FC 215 — UC Cooperative Extension		629,553	2.11	0.51	0	0.00	0.00
Health and Sanitation Subtotal:		\$5,001,960	\$18.23	\$0.51	\$0	\$0.00	\$0.00
FC 104 — Administrative Office		\$2,691,089	\$9.01	\$2.16	\$897,030	\$7.21	\$1.73
FC 119 — Administrative Office - Communications and Outreach		108,694	0.36	0.09	36,231	0.29	0.07
FC 109 — Assessor		11,043,285	36.98	8.87	0	0.00	0.00
FC 117 — Auditor-Controller-Treasurer-Tax Collector Public Admin		6,457,381	21.62	5.19	0	0.00	0.00
FC 100 — Board of Supervisors		1,734,391	5.81	1.39	0	0.00	0.00
FC 110 — Clerk-Recorder		1,368,114	4.58	1.10	0	0.00	0.00
Fiscal and Administrative Subtotal:		\$23,402,953	\$78.36	\$18.81	\$933,261	\$7.50	\$1.80
FC 116 — Central Services		\$3,064,562	\$10.26	\$2.46	\$1,021,521	\$8.21	\$1.97
FC 111 — County Counsel		3,822,537	12.80	3.07	1,274,179	10.24	2.46
FC 112 — Human Resources		3,608,074	12.08	2.90	1,202,691	9.67	2.32
FC 114 — Information Technology		7,709,732	25.81	6.20	2,569,911	20.66	4.96
FC 113 — Public Works - Facilities Management		3,969,248	13.29	3.19	1,323,083	10.64	2.55
FC 118 — Human Resources - Talent Development		481,227	1.61	0.39	160,409	1.29	0.31
Support to County Departments Subtotal:		\$22,655,379	\$75.85	\$18.21	\$7,551,793	\$60.71	\$14.57
FC 102 — Non-Dept - Other Financing Uses		\$17,273,330	\$57.83	\$13.88	\$5,757,777	\$46.29	\$11.11
Non-Dept - Other Financing Uses Subtotal:		\$17,273,330	\$57.83	\$13.88	\$5,757,777	\$46.29	\$11.11
FC 200 — Maintenance Projects		\$2,754,174	\$9.22	\$2.21	\$918,058	\$7.38	\$1.77
Capital and Maintenance Subtotal:		\$2,754,174	\$9.22	\$2.21	\$918,058	\$7.38	\$1.77
N/A — Long Range Facility Capital Project Debt Service		\$18,035,372	\$60.39	\$14.49	\$4,144,913	\$33.32	\$8.00
Long Range Facility Capital Project Debt Service Subtotal:		\$18,035,372	\$60.39	\$14.49	\$4,144,913	\$33.32	\$8.00
<b>GENERAL FUND DEPARTMENT SUBTOTAL:</b>		<b>\$213,608,535</b>	<b>\$731.58</b>	<b>\$134.16</b>	<b>\$76,478,108</b>	<b>\$614.79</b>	<b>\$147.55</b>

Sources: TNDG, Table B-4.



**Table B-6**  
**Per Capita Revenue Estimates - SLO County Unincorporated Area**  
**Dana Reserve Specific Plan - Fiscal Impact Analysis**

	Residents	Employees	Total
Service Population	3,828	312	
<b>SLO County - Revenues per Capita</b>			
<u>Other Taxes</u>			
Cannabis Related Business Tax	\$0.00	\$22.81	\$7,124
Racehorse Tax	0.08	0.00	295
Total	\$0.08	\$22.81	\$7,419
<u>Licenses, Permits, and Franchises</u>			
Franchise Fees-Cable	\$7.47	\$1.79	\$29,147
Franch Fees-Gas/Elec	10.15	2.44	39,615
Franchise Fees-Garbg	11.65	2.79	45,448
Franch Fees-Petrol	0.17	0.04	681
Total	\$29.44	\$7.07	\$114,890
<u>Intergovernmental Revenue - State Aid</u>			
St Aid-St-Motor Veh	\$1.70	\$0.00	\$6,493
St Aid-Other In-Lieu	0.01	0.00	50
Total	\$1.71	\$0.00	\$6,543
<u>Intergovernmental Revenue - Other Governmental Aid</u>			
St Aid-St-Motor Veh	\$3.50	\$0.00	\$13,404
St Aid-Other In-Lieu	0.79	0.00	3,022
Total	\$4.29	\$0.00	\$16,426

Sources: TNDG, Tables A-1, A-2, B-2 and B-3.

**Table B-7**  
**Per Capita Cost Estimates - SLO County Unincorporated Area**  
**Dana Reserve Specific Plan - Fiscal Impact Analysis**

	Residents	Employees	Project Cost
Service Population	3,828	312	
<b>SLO County - Costs per Capita</b>			
Land Based	\$113.47	\$27.23	\$442,819
Public Protection	595.98	143.04	2,325,921
Health and Human Services	181.84	6.09	697,931
Health and Sanitation	18.23	0.51	69,945
Fiscal and Administrative	85.86	20.61	335,085
Support to County Departments	136.56	32.77	532,958
Non-Dept - Other Financing Uses	104.12	24.99	406,348
Capital and Maintenance	16.60	3.98	64,791
Long Range Facility Capital	93.71	22.49	365,705
Total	<u>\$1,346.37</u>	<u>\$281.71</u>	<u>\$4,875,796</u>

Sources: TNDG, Tables B-4 and B-5.

**Table C-1**  
**Estimated Property Tax Revenue**  
**Dana Reserve Specific Plan - Fiscal Impact Analysis**

		<b>Factors</b>	<b>Yr-1</b>	<b>Yr-2</b>	<b>Yr-3</b>	<b>Yr-4</b>	<b>Yr-5</b>
Estimated Property Value (\$000s)	<i>A</i>		\$95,174	\$183,194	\$220,090	\$216,541	\$188,212
Base Property Tax Rate	<i>B</i>	1.0%					
Total Property Tax Revenue	$C = A \times B$		\$951,742	\$1,831,941	\$2,200,902	\$2,165,407	\$1,882,123
<u>Shares to County General Fund, School District, Community College</u>							
County General Fund	<i>D</i>	27.201%					
Lucia Mar Unified School District	<i>E</i>	44.635%					
SLO County Community College District	<i>F</i>	7.792%					
<b>County General Fund Property Tax Revenue</b>	$G = C \times D$		<b>\$258,880</b>	<b>\$498,299</b>	<b>\$598,659</b>	<b>\$589,004</b>	<b>\$511,949</b>
<b>Lucia Mar Unified School District Tax Revenue</b>	$H = C \times E$		<b>\$424,806</b>	<b>\$817,679</b>	<b>\$982,363</b>	<b>\$966,520</b>	<b>\$840,078</b>
<b>SLO County Community College District Tax Revenue</b>	$I = C \times F$		<b>\$74,156</b>	<b>\$142,738</b>	<b>\$171,486</b>	<b>\$168,720</b>	<b>\$146,648</b>

Sources: TNDG, Tables A-3, A-4, D-2, D-3.

**Table C-1**  
**Estimated Property Tax Revenue**  
**Dana Reserve Specific Plan - Fiscal Impact Analysis**

		<b>Factors</b>	<b>Yr-6</b>	<b>Yr-7</b>	<b>Yr-8</b>	<b>Buildout</b>
Estimated Property Value (\$000s)	<i>A</i>		\$111,995	\$94,809	\$31,884	\$1,141,900
Base Property Tax Rate	<i>B</i>	1.0%				
Total Property Tax Revenue	$C = A \times B$		\$1,119,952	\$948,089	\$318,844	\$11,419,000
<u>Shares to County General Fund, School District, Community College</u>						
County General Fund	<i>D</i>	27.201%				
Lucia Mar Unified School District	<i>E</i>	44.635%				
SLO County Community College District	<i>F</i>	7.792%				
<b>County General Fund Property Tax Revenue</b>	$G = C \times D$		<b>\$304,634</b>	<b>\$257,886</b>	<b>\$86,727</b>	<b>\$3,106,038</b>
<b>Lucia Mar Unified School District Tax Revenue</b>	$H = C \times E$		<b>\$499,886</b>	<b>\$423,175</b>	<b>\$142,315</b>	<b>\$5,096,823</b>
<b>SLO County Community College District Tax Revenue</b>	$I = C \times F$		<b>\$87,262</b>	<b>\$73,871</b>	<b>\$24,843</b>	<b>\$889,724</b>

Sources: TNDG, Tables A-3, A-4, D-2, D-3.

**Table C-2**  
**Estimated County Property Tax Revenue - Penalty on Current Taxes**  
**Dana Reserve Specific Plan - Fiscal Impact Analysis**

		<b>Factors</b>	<b>Yr-1</b>	<b>Yr-2</b>	<b>Yr-3</b>	<b>Yr-4</b>	<b>Yr-5</b>
County General Fund Property Tax Revenue	<i>A</i>		\$258,880	\$498,299	\$598,659	\$589,004	\$511,949
Factor to Calculate Penalty on Property Taxes	<i>B</i>	0.1%					
Estimated Penalty on New Property Taxes	$C = A \times B$		\$259	\$498	\$599	\$589	\$512

Sources: TNDG, Tables C-1 and D-5.

**Table C-2**  
**Estimated County Property Tax Revenue - Penalty on Current Taxes**  
**Dana Reserve Specific Plan - Fiscal Impact Analysis**

		<b>Factors</b>	<b>Yr-6</b>	<b>Yr-7</b>	<b>Yr-8</b>	<b>Buildout</b>
County General Fund Property Tax Revenue	<i>A</i>		\$304,634	\$257,886	\$86,727	\$3,106,038
Factor to Calculate Penalty on Property Taxes	<i>B</i>	0.1%				
Estimated Penalty on New Property Taxes	$C = A \times B$		\$305	\$258	\$87	\$3,106

Sources: TNDG, Tables C-1 and D-5.

**Table C-3**  
**Estimated Property Transfer Tax Revenue**  
**Dana Reserve Specific Plan - Fiscal Impact Analysis**

		Factors	Yr-1	Yr-2	Yr-3	Yr-4	Yr-5	Yr-6	Yr-7	Yr-8	Buildout
Estimated Property Value (\$000s)											
Residential	A		\$90,537	\$178,557	\$177,718	\$203,241	\$188,212	\$107,393	\$94,809	\$31,884	\$1,072,350
Nonresidential	B		\$4,638	\$4,638	\$42,373	\$13,300	\$0	\$4,603	\$0	\$0	\$69,550
Average Holding Period (years)	C	7									
Residential	D	15									
Nonresidential											
Tax Rate <sup>1</sup>	E	0.055%									
Annual Property Transfer Tax Revenue											
Residential	$F = A / C \times E$		\$7,114	\$14,029	\$13,964	\$15,969	\$14,788	\$8,438	\$7,449	\$2,505	\$84,256
Nonresidential	$G = B / D \times E$		\$170	\$170	\$1,554	\$488	\$0	\$169	\$0	\$0	\$2,550
<b>Total Project</b>	<b><math>H = F + G</math></b>		<b>\$7,284</b>	<b>\$14,199</b>	<b>\$15,517</b>	<b>\$16,457</b>	<b>\$14,788</b>	<b>\$8,607</b>	<b>\$7,449</b>	<b>\$2,505</b>	<b>\$86,806</b>

Sources: TNDG, Tables A-3 and A-4

1. San Luis Obispo County receives Property Transfer Tax at a rate of 0.055% of the sales price of all real estate transactions in the County.

**Table C-4**  
**Estimated Sales Tax Revenue**  
**Dana Reserve Specific Plan - Fiscal Impact Analysis**

		<b>Factors</b>	<b>Yr-1</b>	<b>Yr-2</b>	<b>Yr-3</b>	<b>Yr-4</b>	<b>Yr-5</b>
<u>Local Sales Tax Revenue</u>							
Total Taxable Sales (\$000s) <sup>1</sup>	<i>A</i>		\$7,330	\$8,659	\$18,964	\$20,160	\$2,827
Local Sales Tax Rate	<i>B</i>	1.0%					
Total On-Site Sales Tax Revenue	$C = A \times B$		\$73,298	\$86,589	\$189,640	\$201,595	\$28,272
On-Site Sales Tax Revenue as a Share of Total Sales & Use Tax <sup>2</sup>	<i>D</i>	86.5%					
Estimated Use Tax Revenue Allocation Generated by Base Sales Tax	$E = C / D - C$		\$11,440	\$13,514	\$29,597	\$31,463	\$4,412
<b>Total Sales Tax Revenue to County</b>	$F = C + E$		<b>\$84,738</b>	<b>\$100,103</b>	<b>\$219,236</b>	<b>\$233,058</b>	<b>\$32,685</b>

Sources: TNDG, Table A-5.

1. Taxable sales is equal to the larger of on-site taxable sales (Table A-5) and resident-derived taxable sales (Table A-7).
2. According to data from the HdL Companies, approximately 12%-15% of a local jurisdiction's total sales and use tax revenues are derived from their share of the county's total sales and use tax. 13.5%, indicating point of sale tax accounts for about 86.5% of total sales & use tax.



**Table C-4**  
**Estimated Sales Tax Revenue**  
**Dana Reserve Specific Plan - Fiscal Impact Analysis**

		Factors	Yr-6	Yr-7	Yr-8	Buildout
<u>Local Sales Tax Revenue</u>						
Total Taxable Sales (\$000s) <sup>1</sup>	A		\$1,608	\$1,737	\$473	\$61,758
Local Sales Tax Rate	B	1.0%				1.0%
Total On-Site Sales Tax Revenue	$C = A \times B$		\$16,082	\$17,368	\$4,732	\$617,576
On-Site Sales Tax Revenue as a Share of Total Sales & Use Tax <sup>2</sup>	D	86.5%				
Estimated Use Tax Revenue Allocation Generated by Base Sales Tax	$E = C / D - C$		\$2,510	\$2,711	\$739	\$96,385
<b>Total Sales Tax Revenue to County</b>	<b><math>F = C + E</math></b>		<b>\$18,592</b>	<b>\$20,078</b>	<b>\$5,471</b>	<b>\$713,961</b>

Sources: TNDG, Table A-5.

1. Taxable sales is equal to the larger of on-site taxable sales (Table A-5) and resident-derived taxable sales
2. According to data from the HdL Companies, approximately 12%-15% of a local jurisdiction's total sales are countywide pools. The midpoint of this range is 13.5%, indicating point of sale tax accounts for about 86.5% of total sales & use tax.

**Table C-5**  
**Estimated Transient Occupancy Tax (TOT) Revenue**  
**Dana Reserve Specific Plan - Fiscal Impact Analysis**

		Factor	Yr-1	Yr-2	Yr-3	Yr-4	Yr-5
Total Hotel Rooms	<i>A</i>				104		
Average Annual Occupancy Rate	<i>B</i>	68%					
Occupied Annual Room Nights	$C = A \times B \times 365$		0	0	25,813	0	0
Average Daily Room Rate	<i>D</i>	\$235					
Total Annual Room Revenue	$E = C \times D$		\$0	\$0	\$6,066,008	\$0	\$0
SLO County TOT Rate	<i>F</i>	9.0%					
<b>County TOT Revenue</b>	$G = F \times E$		<b>\$0</b>	<b>\$0</b>	<b>\$545,941</b>	<b>\$0</b>	<b>\$0</b>

Sources: Project applicant; TNDG.

**Table C-5  
 Estimated Transient Occupancy Tax (TOT) Revenue  
 Dana Reserve Specific Plan - Fiscal Impact Analysis**

		Factor	Yr-6	Yr-7	Yr-8	Buildout
Total Hotel Rooms	<i>A</i>					104
Average Annual Occupancy Rate	<i>B</i>	68%				68%
Occupied Annual Room Nights	$C = A \times B \times 365$		0	0	0	25,813
Average Daily Room Rate	<i>D</i>	\$235				\$235
Total Annual Room Revenue	$E = C \times D$		\$0	\$0	\$0	\$6,066,008
SLO County TOT Rate	<i>F</i>	9.0%				9.0%
<b>County TOT Revenue</b>	$G = F \times E$		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$545,941</b>

Sources: Project applicant; TNDG.

**Table C-6**  
**Estimated Vehicle License Fee (VLF) / Property Tax Swap**  
**Dana Reserve Specific Plan - Fiscal Impact Analysis**

		Factor	Yr-1	Yr-2	Yr-3	Yr-4	Yr-5
Total Assessed Value of Project at Buildout (\$000s)	<i>A</i>		\$95,174	\$183,194	\$220,090	\$216,541	\$188,212
Existing Assessed Value as % of Buildout Total	<i>B</i>	0.42%					
<i>SLO County</i>							
VLF/Property Tax Swap	<i>C</i>	\$42,763,994					
SLO County Assessed Valuation (AV), FY 2021-22 (\$000s)	<i>D</i>	\$63,045,731					
Net Incremental Assessed Value from Project (\$000s)	$E = A \times (1-B)$		\$94,770	\$182,417	\$219,156	\$215,622	\$187,414
Percentage Increase over FY 2020-21 Base Assessed Value	$F = E / D$		0.2%	0.3%	0.3%	0.3%	0.3%
<b>New VLF/Property Tax Swap</b>	$H = D \times F$		<b>\$64,283</b>	<b>\$123,733</b>	<b>\$148,654</b>	<b>\$146,256</b>	<b>\$127,123</b>

Sources: TNDG, Table D-1; County of San Luis Obispo, FY 2021-22 Final Budget; San Luis Obispo County, Office of the Assessor, 2021 Annual Report.

**Table C-6**  
**Estimated Vehicle License Fee (VLF) / Property Tax Swap**  
**Dana Reserve Specific Plan - Fiscal Impact Analysis**

		Factor	Yr-6	Yr-7	Yr-8	Buildout
Total Assessed Value of Project at Buildout (\$000s)	<i>A</i>		\$111,995	\$94,809	\$31,884	\$1,141,900
Existing Assessed Value as % of Buildout Total	<i>B</i>	0.42%				
<u>SLO County</u>						
VLF/Property Tax Swap	<i>C</i>	\$42,763,994				
SLO County Assessed Valuation (AV), FY 2021-22 (\$000s)	<i>D</i>	\$63,045,731				
Net Incremental Assessed Value from Project (\$000s)	$E = A \times (1-B)$		\$111,520	\$94,406	\$31,749	\$1,137,054
Percentage Increase over FY 2020-21 Base Assessed Value	$F = E / D$		0.2%	0.1%	0.1%	1.8%
<b>New VLF/Property Tax Swap</b>	$H = D \times F$		<b>\$75,644</b>	<b>\$64,036</b>	<b>\$21,535</b>	<b>\$771,265</b>

Sources: TNDG, Table D-1; County of San Luis Obispo, FY 2021-22 Final Budget; San Luis Obispo

**Table D-1**  
**Tax Increment Factors (Before and After ERAF)**  
**Dana Reserve Specific Plan - Tax Rate Area (TRA) 052-041**

Agency Code	Agency Name	Allocation of Basic 1% Property Tax		
		Pre-ERAF	Shift Factor	Post-ERAF
0001	GENERAL FUND	37.08372	9.88311	27.20061
0002	ROADS	0.74781	0.09276	0.65505
0007	AIR POLLUTION CNTRL	0.12536	0.04924	0.07612
0026	COUNTY LIBRARY	2.42066	0.38774	2.03292
0473	PORT SAN LUIS HARBOR	1.99705	0.54148	1.45557
0643	SLO CO FLOOD CONTROL	0.47117	0.18089	0.29028
0647	SLO CO FCZ WCD (NACI)	0.38039	0.06900	0.31139
1253	LUCIA MAR UNIFIED	44.36458		44.36458
1303	SLO CO COMM COLLEGE	7.79161		7.79161
1308	CO SCHOOL SERVICE	4.61765		4.61765
0115	ERAF		11.20423	11.20423
Total		100.00		100.00

Source: SLO County Auditor-Controller-County Clerk, TRA Allocation Factors, 2021-22.

Note: ERAF = Educational Research Augmentation Fund.

**Table D-2**  
**Derivation of Property Tax Penalty Factor**  
**Dana Reserve Specific Plan - Fiscal Impact Analysis**

Category		Amount <sup>1</sup>
Delinq-Cost Reimb		155,250
Penalties/Int-Delinq		133,692
Pen-Chg of Ownshp		22,777
Total	A	\$178,027
Current Secured, Unsecured, Unitary	B	\$146,798,662
Penalty as a Percentage of Total	$C = A / B$	0.1%

Sources: County of San Luis Obispo, FY 2021-22 Final Budget; TNDG.

**Table A-4  
Residential Land Use Assumptions - Assessed Value (\$000s)  
Dana Reserve Specific Plan**

<b>Land Use Type</b>	<b>Residential Units</b>	<b>Assessed Value/Unit</b>	<b>Yr-1</b>	<b>Yr-2</b>	<b>Yr-3</b>	<b>Yr-4</b>	<b>Yr-5</b>	<b>Yr-6</b>	<b>Yr-7</b>	<b>Yr-8</b>	<b>Buildout (\$000s)</b>
For-sale Housing	1,214	\$838,921	\$88,087	\$173,657	\$172,818	\$193,791	\$177,012	\$98,993	\$86,409	\$27,684	\$1,018,450
Rental Housing	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Affordable Housing	104	N/A									N/A
ADU's	154	\$350,000	\$2,450	\$4,900	\$4,900	\$9,450	\$11,200	\$8,400	\$8,400	\$4,200	\$53,900
Total / Average	1,472	\$783,882	\$90,537	\$178,557	\$177,718	\$203,241	\$188,212	\$107,393	\$94,809	\$31,884	\$1,072,350

Sources: Project applicant; TNDG.



**Table A-5  
 Project Summary and Fiscal Model Input Factors (Non-residential Assessed Value)  
 Dana Reserve Specific Plan**

<b>Land Use Type</b>	<b>Building Sq. Ft.</b>	<b>Assessed Value</b>	<b>Yr-1</b>	<b>Yr-2</b>	<b>Yr-3</b>	<b>Yr-4</b>	<b>Yr-5</b>	<b>Yr-6</b>	<b>Yr-7</b>	<b>Yr-8</b>	<b>Assessed Value (\$000s)</b>
Land Use 1 - Retail/restaurant	99,850	\$350 /SF	\$4,638	\$4,638	\$12,373	\$13,300	\$0	\$0	\$0	\$0	\$34,948
Land Use 2 - Hotel	60,000	500 /SF	0	0	30,000	0	0	0	0	0	30,000
Land Use 3 - Office/Fitness/Daycare	13,150	350 /SF	0	0	0	0	0	4,603	0	0	4,603
Total / Average	173,000	N/A	\$4,638	\$4,638	\$42,373	\$13,300	\$0	\$4,603	\$0	\$0	\$34,982

Sources: TNDG, Table A-2.

Note: SF = Square Feet

**Table A-6**  
**Project Summary and Fiscal Model Input Factors (Onsite Taxable Sales)**  
**Dana Reserve Specific Plan**

<b>Land Use Type</b>	<b>Building Sq. Ft.</b>	<b>Taxable Sales / SF</b>									<b>Total Sales (\$000s)</b>
			<b>Yr-1</b>	<b>Yr-2</b>	<b>Yr-3</b>	<b>Yr-4</b>	<b>Yr-5</b>	<b>Yr-6</b>	<b>Yr-7</b>	<b>Yr-8</b>	
Land Use 1 - Retail/restaurant	99,850	\$450	\$5,963	\$5,963	\$15,908	\$17,100	\$0	\$0	\$0	\$0	\$44,933
Land Use 2 - Hotel	60,000	0	0	0	0	0	0	0	0	0	0
Land Use 3 - Office/Fitness/Daycare	13,150	0	0	0	0	0	0	0	0	0	0
Total / Average	173,000	\$260	\$5,963	\$5,963	\$15,908	\$17,100	\$0	\$0	\$0	\$0	\$44,933

Sources: TNDG, Table A-4.

Note: SF = Square Feet.

**Table A-7  
Fiscal Model Input Factors (Average Household Income Estimates)  
Dana Reserve Specific Plan**

Variable		Amount
<i>Owner-occupied Residential</i>		
Total Units	<i>A</i>	1,214
Assessed Value / DU	<i>B</i>	\$838,921
Estimated Monthly Payment <sup>1</sup>	<i>C</i>	\$4,242.04
Maximum DTI Ratio <sup>2</sup>	<i>D</i>	0.32
<b>Minimum Required Household Income</b>	<b><math>E = C \times 12 / D</math></b>	<b>\$159,077</b>
<i>Rental Housing Units</i>		
Total Units (includes ADU's)	<i>A</i>	310
Monthly Avg. Rent / DU	<i>B</i>	\$1,618
Annual Rent / DU	$C = B \times 12$	\$19,414
Rent as Share of Total Income	<i>D</i>	0.35
<b>Avg. Household Income</b>	<b><math>E = C / D</math></b>	<b>\$55,468</b>

Sources: Project applicant; TNDG.

1. Estimated monthly payment assumes 30-year mortgage at 6.5% interest rate and 20% down payment.

2. DTI = Debt-to-Income ratio represents total monthly housing debt obligation as a percentage household gross monthly income.

**Table A-8**  
**Fiscal Model Input Factors (Resident-Generated Taxable Sales)**  
**Dana Reserve Specific Plan**

Variable		Yr-1	Yr-2	Yr-3	Yr-4	Yr-5	Yr-6	Yr-7	Yr-8	Buildout
<u>Owner-occupied Housing Units</u>										
Households	A	105	207	206	231	211	118	103	33	1,214
Avg. HH Income	B	\$159,077	\$159,077	\$159,077	\$159,077	\$159,077	\$159,077	\$159,077	\$159,077	\$159,077
Total Aggregate HH Income (\$000s)	$C = A \times B / 1000$	\$16,703	\$32,929	\$32,770	\$36,747	\$33,565	\$18,771	\$16,385	\$5,250	\$193,119
<u>Rental Housing Units</u>										
Households	D	7	14	98	27	32	24	96	12	310
Avg. HH Income	E	\$55,468	\$55,468	\$55,468	\$55,468	\$55,468	\$55,468	\$55,468	\$55,468	\$55,468
Total Aggregate HH Income (\$000s)	$F = D \times E / 1000$	\$388	\$777	\$5,436	\$1,498	\$1,775	\$1,331	\$5,325	\$666	\$17,195
<u>Total Dwelling Units</u>										
Total Aggregate HH Income (\$000s)	$G = C + F$	\$17,091	\$33,705	\$38,206	\$38,244	\$35,340	\$20,102	\$21,710	\$5,915	\$210,314
Portion of Income Spent on Taxable Retail Sales	H	32%	32%	32%	32%	32%	32%	32%	32%	N/A
Total Taxable Expenditures of Project Residents (\$000s)	$I = G \times H$	\$5,469	\$10,786	\$12,226	\$12,238	\$11,309	\$6,433	\$6,947	\$1,893	\$67,301
Portion of Spending Captured in Unincorporated SLO County	J	25%	25%	25%	25%	25%	25%	25%	25%	N/A
<b>Total Taxable Sales (\$000s)</b>	$K = I \times J$	<b>\$1,367</b>	<b>\$2,696</b>	<b>\$3,056</b>	<b>\$3,060</b>	<b>\$2,827</b>	<b>\$1,608</b>	<b>\$1,737</b>	<b>\$473</b>	<b>\$16,825</b>

Sources: Bureau of Labor Statistics (BLS), Consumer Expenditure Survey (CES); TNDG.

**Table D-3**  
**Derivation of Assessed Value for Rental Housing**  
**Dana Reserve Specific Plan - Fiscal Impact Analysis**

<b>Variable</b>		<b>Amount</b>
Average Monthly Rent	<i>A</i>	\$2,191
Average Annual Rent	<i>B</i>	\$26,296
Gross Rent Multiplier (GRM)	<i>C</i>	9.57
Average Assessed Value	$D = C * B$	\$251,653

Sources: Project applicant; TNDG; <https://apartmentpropertyvaluation.com>