

Technical Memorandum

To: Mike Staudenmayer, General Manager, Northstar CSD

From: Catherine Hansford

Date: August 12, 2016

**Subject: Fiscal Impact of NCSD Services to
Martis Valley West Parcel Specific Plan**

Purpose

This memorandum provides a fiscal impact analysis of fire, paramedic, and fuels management service provision by the Northstar Community Services District (NCSD) to the Martis Valley West Parcel Specific Plan proposed development (MVWPSP Project). The proposed development area considered in this analysis only includes the “west parcel” outside the Tahoe Basin where residential and non-residential structures would be built. The purpose of this analysis is to assist the NCSD in negotiations with Placer County (County) for property tax sharing upon annexation of the MVWPSP Project to NCSD.

Prior to Placer County Local Agency Formation Commission (LAFCo) consideration of a jurisdictional change to deliver services, the NCSD should conduct its own analysis of costs and necessary funding to provide services to the MVWPSP Project. Pursuant to the Cortese-Knox-Hertzberg Local Reorganization Act of 2000 and Revenue and Taxation Code Section 99(b)(5), the Placer County Board of Supervisors (Board of Supervisors) shall, on behalf of NCSD, negotiate the exchange of property tax revenues for provision of services. The Board of Supervisors shall consult with NCSD prior to entering into negotiation on behalf of NCSD; however, ultimately only the County will adopt a resolution detailing the property tax sharing between the County and NCSD.

Context and Background

The MVWPSP Project is located due south of, but not adjacent to, NCSD’s existing service territory. The MVWPSP Project anticipates development of up to 760 residential units, up to 22,000 building square feet of homeowner association facilities, and up to 34,500 building square feet of commercial/retail uses. Access to the MVWPSP Project would be from a new road with ingress and egress to State Highway 267.

Provision of services to the MVWPSP Project is provided in the June 2, 2016 staff report to the Placer County Planning Commission, and summarized here:

Public Services and Utilities	Provider
Roads & Snow Removal	Permanent Road Division (new) [1]
Fire, Paramedic & Fuels Management	Northstar CSD
Emergency Medical Transport (ambulance)	North Tahoe Fire Protection District
Parks, Trails & Recreation	Placer County – CSA [1]
Stormwater Drainage	Homeowners Association (new)
Library	Placer County
Public Safety - Policing	Placer County Sheriff
Water & Wastewater	Northstar CSD
Solid Waste	Tahoe Truckee Sierra Disposal, administered by NCS D
Dry Utilities	Liberty Utilities and Southwest Gas
Schools	Tahoe Truckee Unified School District
Other Governmental	Placer County

[1] NCS D will contract with the County to provide these services.

It is proposed that NCS D provide fire, paramedic, and fuels management services as well as water and wastewater services to the MVWPSP Project. NCS D would also provide road maintenance, snow removal, and trail maintenance through a contract with the County. Water and wastewater services are funded by charges to users and accounted for in an enterprise fund. No property tax revenues support water and wastewater services, road maintenance, snow removal, or trail maintenance; therefore, these services are excluded in the analysis contained in this memorandum. Operations costs of the fire department, including fuels management, are funded entirely by property tax and a special tax (Measure E). Note, Proposition 218 (1996) prohibits special districts from levying their own general taxes. Special districts can levy special taxes, as NCS D does, with Measure E for funding of roads maintenance and fuels management.

All of the MVWPSP Project included in this analysis is located in two assessor parcel numbers (APN)s: 110-051-024 and 110-051-043, both of which are in tax rate area (TRA) 091-119. **Table 1** on the following page shows the current property tax revenue in TRA 091-119 and the two APNs combined. After adjustments made for Educational Revenue Augmentation Fund (ERAF) distributions the County receives property taxes of \$111 in the General Fund, and \$7 in the Fire Control Fund from the MVWPSP Project parcels to be annexed.

The property tax share between the County and NCS D is to be applied post-ERAF adjustments; in the event that any changes in ERAF occur due to any State of California, voter, or judicial action, the property tax split will continue to be applied post-ERAF; or, if ERAF is no longer applicable, the split will be applied to the AB8 1% property tax allocations. Property tax includes the base, the incremental, and the supplemental property tax revenues¹.

¹ Supplemental property tax revenues are defined in Section 75 of the California Revenue and Taxation Code.

Table 1
TRA 091-119 Current County Property Tax Revenue

	All TRA 091-119		APNS: 110-051-024 & 110-051-043	
			[1]	
Assessed Valuation	\$36,651,544		\$39,294	
Property Tax 1%	\$366,515		\$393	
AB8 Allocation	pre-ERAF	post-ERAF	pre-ERAF	post-ERAF
Placer County General Fund	42.33%	28.24%	42.33%	28.24%
Fire Control	1.86%	1.86%	1.86%	1.86%
Total Placer County	44.19%	30.11%	44.19%	30.11%
Current Property Tax				
Placer County General Fund	\$155,139	\$103,511	\$166	\$111
Fire Control	\$6,833	\$6,833	\$7	\$7
Total Placer County	\$161,972	\$110,344	\$174	\$118

Source: Placer County Auditor-Controller Fiscal Year 2015-16.

tra 119

[1] Timberland production zone value for 639 acres for APN 110-051-043. This was previously APNs 110-051-029, 110-051-030, 110-051-034, and 110-060-029.

Resolution 80-142, adopted by the Board of Supervisors in March 1980, includes 7 policy guidelines for the exchange of property tax revenues with special districts. Policies 1, 2, 4, 5, and 7 are not applicable to NCS D and MVWSP Project’s circumstances.

Per Resolution 80-142, base property tax (property tax revenues accruing to each affected agency in the fiscal year immediately preceding the respective tax year) may be exchanged between the County and NCS D pursuant to policies 3 and 6².

- Policy 3 states that when property tax revenues have not previously funded the services to be funded by the annexing jurisdiction there will be no negotiation or exchange of property tax revenues. *The County currently collects \$7 for fire control from the MVWSP Project parcels to be annexed, and \$6,833 from TRA 091-119, allowing for negotiation of property tax revenues.*
- Policy 6 states that in all annexations of greater than \$100,000 market value, the County will negotiate an exchange of property tax revenues with the special district if there is an exchange of service responsibilities. *Fire protection services will be exchanged. Currently TRA 091-119 has \$36.6 million assessed value. The MVWSP*

² Upon annexation, it is assumed that the County would coordinate with the State Board of Equalization to create a new tax rate area (TRA) for the property that would receive fire, paramedic, and fuels management services from NCS D. The property tax sharing would be applied in the first fiscal year following establishment of the new TRA.

Project is estimated to have at least a \$1 billion market value in 2016 dollars (includes only residential construction) at buildout, meeting the market value threshold.

The analysis presented in this memorandum is conducted under four scenarios.

- **Scenario 1** assumes that the County and NCS D split property tax revenues that would otherwise all go to the County's General Fund 50/50, and that 100% of property tax revenues currently allocated to the County for fire control would be allocated to NCS D.
 - **Scenario 1a** assumes a more conservative absorption than provided by the MVWPSP Project developer.
 - **Scenario 1b** assumes a more aggressive absorption - the same absorption that the MVWPSP Project developer provided.

- **Scenario 2** assumes that NCS D receives the same AB8 allocation as it does for the 2006 annexation area, which equates to a County/NCS D split of 63.6/36.4, and that 100% of property tax revenues currently allocated to the County for fire control would be allocated to NCS D.
 - **Scenario 1a** assumes a more conservative absorption than provided by the MVWPSP Project developer.
 - **Scenario 1b** assumes a more aggressive absorption - the same absorption that the MVWPSP Project developer provided.

Summary Findings

Table 2 on the following page provides estimates of net revenues to NCS D from the MVWPSP Project in 5-year intervals under all four scenarios. Under all scenarios, except for Scenario 1b, it is projected to cost more for NCS D to serve the MVWPSP Project than is generated in revenue by property taxes and special taxes during the first 20 years.

Table 3 on pages 6 and 7 shows the estimates of annual net revenues by scenario. Under Scenario 1 NCS D receives more property tax than under Scenario 2 because of the difference in the General Fund property tax share.

The sum of annual deficits is \$6.19 million under Scenario 1a, \$2.29 million under Scenario 1b, \$8.95 million under Scenario 2a, and \$4.63 million under Scenario 2b. **Tables A-1 through A-4 in Attachment A** show the annual projected net revenues and shortfalls for each scenario.

If NCS D was unsuccessful negotiating a property tax agreement with the County the annual NCS D funding shortfall to provide service to the MVWPSP Project would exceed \$1.55 million each year by Year 20. The annual funding shortfall with no property tax revenue is also shown in **Tables A-1 through A-4**.

Table 2
Summary of 5-Yr Intervals Net Revenues by Scenario

Northstar CSD Net Revenue	2021 YR 5	2026 YR 10	2031 YR 15	2036 YR 20
Scenario 1 Prop. Tax Split		<i>Annual Net Revenue</i>		
1a: More Conservative Absorption	(\$264,673)	(\$308,615)	(\$462,604)	(\$212,330)
1b: More Aggressive Absorption	(\$286,825)	(\$165,147)	\$346,836	\$394,901
Scenario 2 Prop. Tax Split				
2a: More Conservative Absorption	(\$295,293)	(\$428,162)	(\$681,385)	(\$534,287)
2b: More Aggressive Absorption	(\$387,677)	(\$417,579)	(\$66,474)	(\$72,977)

Source: HEC.

5yr

The only scenario under which the projected cost to serve the MVWP Project breaks even with revenues is Scenario 1b. Note that while the break-even point is projected to occur in Year 12 under Scenario 1b, the ability for the Project’s revenues to cover costs starts to erode in Year 18 as the annual increase in costs outstrips the annual increase in revenues once the Project is fully built. This is a common issue for special districts; under such circumstance NCS D may require an additional funding source such as a special tax to ensure long-term funding is sufficient for provision of services.

This analysis provides model results for two General Fund property tax split scenarios as a starting point for negotiations with the County. To cover costs associated with serving the MVWPSP Project within the 20-year time period the General Fund property tax split would have to be as shown below in **Table 4** (assumes NCS D receives 100% of the fire control fund property tax):

Table 4
General Fund Property Tax Split Percentage for NCS D to Break-Even

Absorption	Year 10	Year 15	Year 20
<i>Percent Split of G.F. County/NCS D 100% of Fire Control to NCS D</i>			
Conservative Absorption	10/90	20/80	40/60
Aggressive Absorption	40/60	60/40	60/40

Source: HEC.

even

Table 3
Summary of Annual Projected Net Revenues by Scenario

Northstar CSD Net Revenue	Cumulative Shortfall [1]	2017 YR 1	2018 YR 2	2019 YR 3	2020 YR 4	2021 YR 5	2022 YR 6	2023 YR 7	2024 YR 8	2025 YR 9	2026 YR 10
Scenario 1 Prop. Tax Split											
1a: More Conservative Absorption	(\$6,190,772)	\$0	(\$251,722)	(\$341,973)	(\$312,873)	(\$264,673)	(\$218,566)	(\$163,589)	(\$429,252)	(\$374,200)	(\$308,615)
1b: More Aggressive Absorption	(\$2,286,440)	\$7,478	(\$290,329)	(\$197,062)	(\$393,516)	(\$286,825)	(\$185,206)	(\$81,336)	(\$357,745)	(\$263,577)	(\$165,147)
Scenario 2 Prop. Tax Split											
2a: More Conservative Absorption	(\$8,950,041)	\$0	(\$253,541)	(\$349,451)	(\$329,648)	(\$295,293)	(\$263,130)	(\$223,817)	(\$508,680)	(\$473,334)	(\$428,162)
2b: More Aggressive Absorption	(\$4,629,236)	\$5,659	(\$308,114)	(\$239,404)	(\$464,658)	(\$387,677)	(\$316,475)	(\$241,809)	(\$548,029)	(\$485,289)	(\$417,579)

Source: HEC.

[1] Sum of negative net revenues.

Northstar CSD Net Revenue	2027 YR 11	2028 YR 12	2029 YR 13	2030 YR 14	2031 YR 15	2032 YR 16	2033 YR 17	2034 YR 18	2035 YR 19	2036 YR 20
Scenario 1 Prop. Tax Split										
1a: More Conservative Absorption	(\$244,439)	(\$188,248)	(\$557,274)	(\$510,045)	(\$462,604)	(\$411,416)	(\$362,948)	(\$314,369)	(\$261,637)	(\$212,330)
1b: More Aggressive Absorption	(\$65,697)	\$42,249	\$151,819	\$269,079	\$346,836	\$427,127	\$419,914	\$412,005	\$403,801	\$394,901
Scenario 2 Prop. Tax Split										
2a: More Conservative Absorption	(\$384,095)	(\$348,418)	(\$737,654)	(\$709,524)	(\$681,385)	(\$650,711)	(\$622,252)	(\$593,984)	(\$562,676)	(\$534,287)
2b: More Aggressive Absorption	(\$349,253)	(\$274,554)	(\$198,938)	(\$117,653)	(\$66,474)	(\$13,669)	(\$27,450)	(\$42,130)	(\$57,105)	(\$72,977)

Source: HEC.

summary

Analysis

Attachments B, C, and D provide support tables for the fiscal analysis.

General Assumptions

Table B-1 shows general land use and pricing assumptions used in the analysis. NCS D currently serves 2,322 parcels. It is estimated that the MVWPSP Project will increase the number of parcels served by one-third (33%). The market value, or price per unit, is estimated at \$500 per building square foot of non-residential property and \$1,563,000 per single family home, \$1,740,000 per fractional cabin, and \$1,044,000 per townhome and non-fractional cabin in 2016 dollars. These values were based on recent Northstar real property sales data, as developed for the County's fiscal analysis of the MVWPSP Project.

The MVWPSP Project developer anticipates selling townhomes and cabins as built product and the single family homes as custom home sites. The typical price per single family lot was estimated for this analysis as 20% of the home price. This percentage factor is based on historical data provided by Tahoe Mountain Realty for comparable projects as shown in **Table B-2**.

The recordation of final maps and lots/parcels created with those maps is estimated in **Table B-3**. The MVWPSP Project developer provided information regarding the phasing of the maps but did not provide number of parcels associated with each map. The number of parcels was estimated by HEC for purposes of this analysis.

The timing of creation of parcels affects the estimated projection of Measure E revenues and CSD administration costs. The property tax revenue estimates and the fire services costs estimates are driven by absorption schedules. A more conservative absorption schedule is shown in **Table B-4**, and a more aggressive absorption schedule is shown in **Table B-5**. The more aggressive absorption schedule is the schedule that was provided by the Project developer. Under the more conservative absorption it is assumed that 15 single family lot sales are completed each year through 2028 rather than 25. Townhomes are not sold until 2024 under the more conservative absorption and 2018 under the more aggressive absorption. Similarly, cabin sales start in 2021 rather than in 2018 under the more conservative absorption schedule. Townhomes and cabin sales are also lower each year in the conservative absorption schedule.

The MVWPSP Project developer did not provide a non-residential absorption schedule. A non-residential absorption schedule was estimated assuming 10,000 square feet of HOA facility space would be built in 2019 (year 3), 6,000 square feet when residential is about 60% built-out, and the remaining 6,000 square feet when residential is about 90% built-out. Retail space was split into 6 phases with development occurring at approximately 15%, 35%, 55%, 75%, 90%, and 100% of residential build-out. Note that in the more conservative schedule single family residential and retail uses do not build-out within the modeled period.

Revenues

In the fiscal model there are two sources of funding available to the NCSD for provision of fire, paramedic, and fuels management to the MVWPSP Project; property taxes and Measure E special taxes. (Without a property tax sharing agreement only Measure E funding is available).

Property Taxes

Property taxes are generated by application of the "AB8" tax increment factor to 1% of assessed value. There are 7 tax rate areas in NCSD's service territory currently. Three of the tax rate areas have no taxable assessed value and therefore do not generate any property taxes. There is currently \$1.5 billion taxable assessed value in NCSD, as shown in **Table C-1**. The MVWPSP Project is located in tax rate area 091-119; because NCSD does not currently provide any service in this tax rate area NCSD does not receive any property tax from it.

Table C-2 shows post-ERAF allocations of property tax by agency. NCSD receives 28.39% of property tax in TRA 091-012, which encompasses almost all of the properties NCSD services, 10.28% of property tax in TRA 091-152, which encompasses properties annexed into the NCSD in 2006, 10.30% of property tax for 2 parcels served in TRA 091-153, and 1.33% for another 2 parcels served in TRA 091-155.

Projected assessed value by property type, and cumulative assessed value, is calculated in **Table C-3** using pricing assumptions from **Table B-1** and the estimated absorption schedules. The assessed value projection assumes there is no increase in market values. This assumption is based on supporting data provided in **Table C-4**. In addition, no property turnover is assumed. *Note that all tables in the attachments from C-3 onwards only show calculations under Scenario 1a.*

Property tax projections are calculated under each of the four scenarios. Under all scenarios NCSD would receive all of the current County fire control property tax and a share of the County general fund property tax. Under Scenario 1 NCSD would be allocated a total 15.99% of property tax revenues. Under Scenario 2 NCSD would be allocated a total of 12.14% of property tax revenues. **Table 5** on the following page shows the property tax shares to the County and NCSD.

Table C-5 shows the projected property taxes allocated to NCSD under Scenario 1a. Assessed value from **Table C-3** is increased 1.5% each year per Proposition 13 assuming no decline in market values over the 20-year period. An estimate of unsecured property tax is added and property tax administration fees are deducted from the total property tax estimate.

Measure E

Measure E is a special tax approved by Northstar CSD residents in 1998. The special tax is authorized to be levied in perpetuity on a per parcel basis. The total Fiscal Year 2015-16 tax is \$336.04 per parcel; however, \$175.81 is specifically for roads maintenance, and \$160.23 for fuels management. In the MVWPSP Project only the fuels management portion of the special tax would be levied because roads maintenance would be funded by a new Permanent Road Division. The projection of Measure E special tax revenues is provided in **Table C-6**. In the

projection the special tax is inflated 2% per year. The special tax is actually increased each year based on the April to April increase in the Consumer Price Index for San Francisco-Oakland-San Jose Urban Wage Earners and Clerical Workers. Measure E revenue is very minor compared to property tax revenue.

Table 5
Post-ERAF Distribution of Property Tax in MVWPSP

Agency	TRA 091-119						
	Current Distribution			Post-ERAF Annexed Distribution			
	Pre-ERAF	ERAF	Post-ERAF	County	Northstar CSD	County	Northstar CSD
			Scenario 1		Scenario 2 [1]		
<i>Percent Split County General Fund</i>				50.00%	50.00%	63.60%	36.40%
<i>Percent Split Fire Control Fund</i>				0.00%	100.00%	0.00%	100.00%
Placer County General Fund	42.33%	14.09%	28.24%	14.12%	14.12%	17.96%	10.28%
County Library	2.11%	0.40%	1.70%				
Fire Control	1.86%	0.00%	1.86%	0.00%	1.86%	0.00%	1.86%
Truckee Tahoe Airport	4.13%	0.00%	4.13%				
Placer County Resource Conservation	0.10%	0.01%	0.09%				
Tahoe Truckee Unified M & O	28.54%	0.00%	28.54%				
Sierra College M & O	10.95%	0.00%	10.95%				
Superintendent of Schools	5.20%	0.00%	5.20%				
Tahoe Resource Conserv	0.00%	0.00%	0.00%				
Placer County Water Agency M & O	0.33%	0.13%	0.20%				
Tahoe Forest Hospital M & O	4.45%	0.00%	4.45%				
Total	100.00%	14.63%	85.37%		15.99%		12.14%

Source: Placer County Auditor-Controller Fiscal Year 2015-16.

tax share

[1] Northstar CSD gets the same share of property tax as under the 2006 annexation and all the County's fire control property tax.

Expenses

Fire and Fuels Management Operations

The costs of fire, paramedic, and fuels management services to the MVWPSP Project are projected based on current operations costs of the Northstar Fire Department (as budgeted for fiscal year 2015/2016) and on the Citygate Associates report "Assessment of Fire Service Impacts for the Proposed Martis Valley West Parcel Development", February 10, 2015.

The annual cost projections use four methodologies. A case study is used to estimate personnel costs and intradistrict allocations (or general government services costs), a per employee cost multiplier is used for costs that are anticipated to increase relative to the number of fire department employees, a per parcel cost multiplier is used for costs that are anticipated to increase relative to the number of parcels served, and a lump sum approach is used for those costs anticipated to be incurred at the start of development. **Table D-1** summarizes the cost methodology used for each budget line item expense for Fund 610 (Fire Operations), 617 (Fire Motor Pool), and 620 (Fuels Management).

Personnel Costs. Currently the Northstar Fire Department staffing includes 16 full-time career firefighters, one fire chief, one fire prevention officer, one forester, and two seasonal firefighters. In total there are 19.66 full-time equivalent employees, as shown in **Table D-2**.

The Citygate report recommendations for additional staffing to serve the MVWPSP Project are summarized in **Table 6** below. The Fire Department would incur overtime through the 300th dwelling unit certificate of occupancy or 100% commercial space. Two new full-time positions for career firefighters are recommended at the 100th dwelling unit certificate of occupancy or 50% of commercial space, and an additional three career firefighters is recommended at the 300th dwelling unit certificate of occupancy or 100% commercial space. The estimated cost for overtime is \$100,000 per year. The estimated annual cost of a career firefighter is \$135,000 in 2016 dollars (see **Table D-3**).

Table 6
Citygate Recommendations for MVWPSP

Recommendation	Trigger	Action	Staffing
1A	1st certificate of occupancy OR any commercial space	Overtime	Minimum 5 career firefighters 24/7/365
1B	100th dwelling unit certificate of occupancy OR 50% of commercial space	2 New full-time positions	Minimum 6 career firefighters 24/7/365
1C	200th dwelling unit certificate of occupancy OR 75% of commercial space	Overtime	Minimum 6 career firefighters 24/7/365
1D	300th dwelling unit certificate of occupancy OR 100% of commercial space	3 New full-time positions	Minimum 7 career firefighters 24/7/365

Source: Citygate Associates "Assessment of Fire Service Impacts for the Proposed Martis Valley West Parcel Development", February 10, 2015.

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In addition to Citygate's recommendations made in early 2015 it is projected that an additional 0.5 full time equivalent fire prevention officer and an additional 0.5 full time equivalent forester will be needed beginning in year 2 of MVWPSP Project development. Total annual costs for these positions, full-time, are estimated at \$140,000 each per year in 2016 dollars.

Lump Sum Costs. Certain costs are anticipated to be incurred at the very outset of MVWPSP Project development, before any structures are erected. These costs include all of the fire motor pool expenses, the professional services and general supplies in the fuels management fund, and half of the computer software and durable goods costs in the fuels management fund. NCS D anticipates the motor pool, professional services, and general supplies costs to double in year 2 of the MVWPSP Project development due to the distance of the Project from the fire facilities in Northstar, and activities required prior to erection of structures in the MVWPSP Project.

Costs Projected using Cost Multipliers. Costs projected to increase with number of fire department employees include employee screening, telephone and mobile connectivity costs, general supplies, education and training costs, dues/memberships, licenses/exams, computer hardware, and other smaller employee-related annual costs. Costs projected to increase with number of parcels served include computer software, durable goods, and property/liability insurance in the fire operations fund.

Table D-4 shows the annual projection of costs of fire, paramedic, and fuels management services to the MVWPSP Project.

General Government Services and Fixed Capital Costs

The NCS D allocates the costs of administration benefiting each of the District's functions (i.e. water, sewer, fire, fuels managements) using established formulas for intradistrict cost allocations. The estimate of incremental cost incurred to District administration by the MVWPSP Project is estimated in **Table D-5**. The administration costs help capture some of the general government inquiries that NCS D is often asked when residents and business owners are unsure which government agency has responsibility.

In addition to general government services, all parcels receiving service should pay for fire department fixed capital costs. Fixed capital costs include the fire department's share of new administration office's lease payment (\$38,000 per year) and equipment replacement capital costs (\$150,000 per year). The MVWPSP Project share of fixed capital costs is also estimated in **Table D-5**.

Net Revenues

Under all scenarios, except for Scenario 1b, it is projected to cost more for NCS D to serve the MVWPSP Project than is generated in revenue by property taxes and special taxes during the first 20 years. The sum of annual deficits is \$6.19 million under Scenario 1a, \$2.29 million under Scenario 1b, \$8.95 million under Scenario 2a, and \$4.63 million under Scenario 2b. **Tables A-1 through A-4 in Attachment A** show the annual projected net revenues and shortfalls for each scenario.

If NCS D was unsuccessful negotiating a property tax agreement with the County the annual NCS D funding shortfall to provide service to the MVWPSP Project would exceed \$1.55 million each year by Year 20. The annual funding shortfall with no property tax revenue is also shown in **Tables A-1 through A-4**.

ATTACHMENT A
TABLES OF ESTIMATED NET REVENUES
FOR SCENARIOS 1A, 1B, 2A, AND 2B

Table A-1
Northstar CSD
Fiscal Impact of Services to MVWP
Estimated Net Revenues

Scenario 1 Prop. Tax Split
More Conservative Absorption

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Revenues and Expenses	2017 YR 1	2018 YR 2	2019 YR 3	2020 YR 4	2021 YR 5	2022 YR 6	2023 YR 7	2024 YR 8	2025 YR 9	2026 YR 10
Revenues										
Northstar CSD Property Tax	\$0	\$7,478	\$31,327	\$69,727	\$127,227	\$185,534	\$250,411	\$330,748	\$412,400	\$497,285
Measure E Fuels Management	\$0	\$36,700	\$37,400	\$38,100	\$38,900	\$53,300	\$54,400	\$55,400	\$98,000	\$100,000
Total Estimated Revenues	\$0	\$44,178	\$68,727	\$107,827	\$166,127	\$238,834	\$304,811	\$386,148	\$510,400	\$597,285
Expenses										
Fire Service and Fuels Management	\$0	\$255,700	\$369,800	\$379,100	\$388,500	\$399,700	\$409,700	\$755,700	\$779,200	\$798,700
CSD Administration	\$0	\$40,200	\$40,900	\$41,600	\$42,300	\$57,700	\$58,700	\$59,700	\$105,400	\$107,200
Total Estimated Expenses	\$0	\$295,900	\$410,700	\$420,700	\$430,800	\$457,400	\$468,400	\$815,400	\$884,600	\$905,900
Net Revenues (Shortfall)	\$0	(\$251,722)	(\$341,973)	(\$312,873)	(\$264,673)	(\$218,566)	(\$163,589)	(\$429,252)	(\$374,200)	(\$308,615)
Shortfall with No Property Tax	\$0	(\$259,200)	(\$373,300)	(\$382,600)	(\$391,900)	(\$404,100)	(\$414,000)	(\$760,000)	(\$786,600)	(\$805,900)

Source: HEC.

Table A-1
Northstar CSD
Fiscal Impact of Services to MVWP
Estimated Net Revenues

Scenario 1 Prop. Tax Split
More Conservative Absorption

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Revenues and Expenses	2027 YR 11	2028 YR 12	2029 YR 13	2030 YR 14	2031 YR 15	2032 YR 16	2033 YR 17	2034 YR 18	2035 YR 19	2036 YR 20
Revenues										
Northstar CSD Property Tax	\$581,361	\$666,752	\$750,626	\$830,155	\$910,796	\$995,984	\$1,079,152	\$1,163,531	\$1,252,863	\$1,339,870
Measure E Fuels Management	\$102,000	\$153,200	\$156,300	\$159,400	\$162,600	\$165,800	\$169,200	\$172,500	\$176,000	\$179,500
Total Estimated Revenues	\$683,361	\$819,952	\$906,926	\$989,555	\$1,073,396	\$1,161,784	\$1,248,352	\$1,336,031	\$1,428,863	\$1,519,370
Expenses										
Fire Service and Fuels Management	\$818,700	\$844,700	\$1,297,800	\$1,330,200	\$1,363,500	\$1,397,600	\$1,432,500	\$1,468,300	\$1,505,000	\$1,542,700
CSD Administration	\$109,100	\$163,500	\$166,400	\$169,400	\$172,500	\$175,600	\$178,800	\$182,100	\$185,500	\$189,000
Total Estimated Expenses	\$927,800	\$1,008,200	\$1,464,200	\$1,499,600	\$1,536,000	\$1,573,200	\$1,611,300	\$1,650,400	\$1,690,500	\$1,731,700
Net Revenues (Shortfall)	(\$244,439)	(\$188,248)	(\$557,274)	(\$510,045)	(\$462,604)	(\$411,416)	(\$362,948)	(\$314,369)	(\$261,637)	(\$212,330)
Shortfall with No Property Tax	(\$825,800)	(\$855,000)	(\$1,307,900)	(\$1,340,200)	(\$1,373,400)	(\$1,407,400)	(\$1,442,100)	(\$1,477,900)	(\$1,514,500)	(\$1,552,200)

Source: HEC.

flow

Table A-2
Northstar CSD
Fiscal Impact of Services to MVWP
Estimated Net Revenues

Scenario 1 Prop. Tax Split
More Aggressive Absorption

DRAFT

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Revenues and Expenses	2017 YR 1	2018 YR 2	2019 YR 3	2020 YR 4	2021 YR 5	2022 YR 6	2023 YR 7	2024 YR 8	2025 YR 9	2026 YR 10
Revenues										
Northstar CSD Property Tax	\$7,478	\$73,971	\$176,238	\$295,784	\$419,575	\$546,094	\$667,964	\$791,755	\$922,923	\$1,050,553
Measure E Fuels Management	\$0	\$36,700	\$37,400	\$51,200	\$52,200	\$92,400	\$94,200	\$96,100	\$144,400	\$147,300
Total Estimated Revenues	\$7,478	\$110,671	\$213,638	\$346,984	\$471,775	\$638,494	\$762,164	\$887,855	\$1,067,323	\$1,197,853
Expenses										
Fire Service and Fuels Management	\$0	\$360,800	\$369,800	\$684,700	\$701,800	\$723,600	\$741,700	\$1,142,000	\$1,175,700	\$1,205,100
CSD Administration	\$0	\$40,200	\$40,900	\$55,800	\$56,800	\$100,100	\$101,800	\$103,600	\$155,200	\$157,900
Total Estimated Expenses	\$0	\$401,000	\$410,700	\$740,500	\$758,600	\$823,700	\$843,500	\$1,245,600	\$1,330,900	\$1,363,000
Net Revenues (Shortfall)	\$7,478	(\$290,329)	(\$197,062)	(\$393,516)	(\$286,825)	(\$185,206)	(\$81,336)	(\$357,745)	(\$263,577)	(\$165,147)
Shortfall with No Property Tax	\$0	(\$364,300)	(\$373,300)	(\$689,300)	(\$706,400)	(\$731,300)	(\$749,300)	(\$1,149,500)	(\$1,186,500)	(\$1,215,700)

Source: HEC.

Table A-2
Northstar CSD
Fiscal Impact of Services to MVWP
Estimated Net Revenues

Scenario 1 Prop. Tax Split
More Aggressive Absorption

DRAFT
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Revenues and Expenses	2027 YR 11	2028 YR 12	2029 YR 13	2030 YR 14	2031 YR 15	2032 YR 16	2033 YR 17	2034 YR 18	2035 YR 19	2036 YR 20
Revenues										
Northstar CSD Property Tax	\$1,180,003	\$1,318,649	\$1,459,719	\$1,609,279	\$1,720,236	\$1,834,527	\$1,862,014	\$1,889,905	\$1,918,301	\$1,947,101
Measure E Fuels Management	\$150,200	\$153,200	\$156,300	\$159,400	\$162,600	\$165,800	\$169,200	\$172,500	\$176,000	\$179,500
Total Estimated Revenues	\$1,330,203	\$1,471,849	\$1,616,019	\$1,768,679	\$1,882,836	\$2,000,327	\$2,031,214	\$2,062,405	\$2,094,301	\$2,126,601
Expenses										
Fire Service and Fuels Management	\$1,235,300	\$1,266,100	\$1,297,800	\$1,330,200	\$1,363,500	\$1,397,600	\$1,432,500	\$1,468,300	\$1,505,000	\$1,542,700
CSD Administration	\$160,600	\$163,500	\$166,400	\$169,400	\$172,500	\$175,600	\$178,800	\$182,100	\$185,500	\$189,000
Total Estimated Expenses	\$1,395,900	\$1,429,600	\$1,464,200	\$1,499,600	\$1,536,000	\$1,573,200	\$1,611,300	\$1,650,400	\$1,690,500	\$1,731,700
Net Revenues (Shortfall)	(\$65,697)	\$42,249	\$151,819	\$269,079	\$346,836	\$427,127	\$419,914	\$412,005	\$403,801	\$394,901
Shortfall with No Property Tax	(\$1,245,700)	(\$1,276,400)	(\$1,307,900)	(\$1,340,200)	(\$1,373,400)	(\$1,407,400)	(\$1,442,100)	(\$1,477,900)	(\$1,514,500)	(\$1,552,200)

Source: HEC.

flow

Table A-3
Northstar CSD
Fiscal Impact of Services to MVWP
Estimated Net Revenues

Scenario 2 Prop. Tax Split
More Conservative Absorption

DRAFT

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Revenues and Expenses	2017 YR 1	2018 YR 2	2019 YR 3	2020 YR 4	2021 YR 5	2022 YR 6	2023 YR 7	2024 YR 8	2025 YR 9	2026 YR 10
Revenues										
Northstar CSD Property Tax	\$0	\$5,659	\$23,849	\$52,952	\$96,607	\$140,970	\$190,183	\$251,320	\$313,266	\$377,738
Measure E Fuels Management	\$0	\$36,700	\$37,400	\$38,100	\$38,900	\$53,300	\$54,400	\$55,400	\$98,000	\$100,000
Total Estimated Revenues	\$0	\$42,359	\$61,249	\$91,052	\$135,507	\$194,270	\$244,583	\$306,720	\$411,266	\$477,738
Expenses										
Fire Service and Fuels Management	\$0	\$255,700	\$369,800	\$379,100	\$388,500	\$399,700	\$409,700	\$755,700	\$779,200	\$798,700
CSD Administration	\$0	\$40,200	\$40,900	\$41,600	\$42,300	\$57,700	\$58,700	\$59,700	\$105,400	\$107,200
Total Estimated Expenses	\$0	\$295,900	\$410,700	\$420,700	\$430,800	\$457,400	\$468,400	\$815,400	\$884,600	\$905,900
Net Revenues (Shortfall)	\$0	(\$253,541)	(\$349,451)	(\$329,648)	(\$295,293)	(\$263,130)	(\$223,817)	(\$508,680)	(\$473,334)	(\$428,162)
Shortfall with No Property Tax	\$0	(\$259,200)	(\$373,300)	(\$382,600)	(\$391,900)	(\$404,100)	(\$414,000)	(\$760,000)	(\$786,600)	(\$805,900)

Source: HEC.

Table A-3
Northstar CSD
Fiscal Impact of Services to MVWP
Estimated Net Revenues

Scenario 2 Prop. Tax Split
More Conservative Absorption

DRAFT
Page 2 of 2

Revenues and Expenses	2027 YR 11	2028 YR 12	2029 YR 13	2030 YR 14	2031 YR 15	2032 YR 16	2033 YR 17	2034 YR 18	2035 YR 19	2036 YR 20
Revenues										
Northstar CSD Property Tax	\$441,705	\$506,582	\$570,246	\$630,676	\$692,015	\$756,689	\$819,848	\$883,916	\$951,824	\$1,017,913
Measure E Fuels Management	\$102,000	\$153,200	\$156,300	\$159,400	\$162,600	\$165,800	\$169,200	\$172,500	\$176,000	\$179,500
Total Estimated Revenues	\$543,705	\$659,782	\$726,546	\$790,076	\$854,615	\$922,489	\$989,048	\$1,056,416	\$1,127,824	\$1,197,413
Expenses										
Fire Service and Fuels Management	\$818,700	\$844,700	\$1,297,800	\$1,330,200	\$1,363,500	\$1,397,600	\$1,432,500	\$1,468,300	\$1,505,000	\$1,542,700
CSD Administration	\$109,100	\$163,500	\$166,400	\$169,400	\$172,500	\$175,600	\$178,800	\$182,100	\$185,500	\$189,000
Total Estimated Expenses	\$927,800	\$1,008,200	\$1,464,200	\$1,499,600	\$1,536,000	\$1,573,200	\$1,611,300	\$1,650,400	\$1,690,500	\$1,731,700
Net Revenues (Shortfall)	(\$384,095)	(\$348,418)	(\$737,654)	(\$709,524)	(\$681,385)	(\$650,711)	(\$622,252)	(\$593,984)	(\$562,676)	(\$534,287)
Shortfall with No Property Tax	(\$825,800)	(\$855,000)	(\$1,307,900)	(\$1,340,200)	(\$1,373,400)	(\$1,407,400)	(\$1,442,100)	(\$1,477,900)	(\$1,514,500)	(\$1,552,200)

Source: HEC.

flow

Table A-4
Northstar CSD
Fiscal Impact of Services to MVWP
Estimated Net Revenues

Scenario 2 Prop. Tax Split
More Aggressive Absorption

DRAFT

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Revenues and Expenses	2017 YR 1	2018 YR 2	2019 YR 3	2020 YR 4	2021 YR 5	2022 YR 6	2023 YR 7	2024 YR 8	2025 YR 9	2026 YR 10
Revenues										
Northstar CSD Property Tax	\$5,659	\$56,186	\$133,896	\$224,642	\$318,723	\$414,825	\$507,491	\$601,471	\$701,211	\$798,121
Measure E Fuels Management	\$0	\$36,700	\$37,400	\$51,200	\$52,200	\$92,400	\$94,200	\$96,100	\$144,400	\$147,300
Total Estimated Revenues	\$5,659	\$92,886	\$171,296	\$275,842	\$370,923	\$507,225	\$601,691	\$697,571	\$845,611	\$945,421
Expenses										
Fire Service and Fuels Management	\$0	\$360,800	\$369,800	\$684,700	\$701,800	\$723,600	\$741,700	\$1,142,000	\$1,175,700	\$1,205,100
CSD Administration	\$0	\$40,200	\$40,900	\$55,800	\$56,800	\$100,100	\$101,800	\$103,600	\$155,200	\$157,900
Total Estimated Expenses	\$0	\$401,000	\$410,700	\$740,500	\$758,600	\$823,700	\$843,500	\$1,245,600	\$1,330,900	\$1,363,000
Net Revenues (Shortfall)	\$5,659	(\$308,114)	(\$239,404)	(\$464,658)	(\$387,677)	(\$316,475)	(\$241,809)	(\$548,029)	(\$485,289)	(\$417,579)
Shortfall with No Property Tax	\$0	(\$364,300)	(\$373,300)	(\$689,300)	(\$706,400)	(\$731,300)	(\$749,300)	(\$1,149,500)	(\$1,186,500)	(\$1,215,700)

Source: HEC.

Table A-4
Northstar CSD
Fiscal Impact of Services to MVWP
Estimated Net Revenues

Scenario 2 Prop. Tax Split
More Aggressive Absorption

DRAFT
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Revenues and Expenses	2027 YR 11	2028 YR 12	2029 YR 13	2030 YR 14	2031 YR 15	2032 YR 16	2033 YR 17	2034 YR 18	2035 YR 19	2036 YR 20
Revenues										
Northstar CSD Property Tax	\$896,447	\$1,001,846	\$1,108,962	\$1,222,547	\$1,306,926	\$1,393,731	\$1,414,650	\$1,435,770	\$1,457,395	\$1,479,223
Measure E Fuels Management	\$150,200	\$153,200	\$156,300	\$159,400	\$162,600	\$165,800	\$169,200	\$172,500	\$176,000	\$179,500
Total Estimated Revenues	\$1,046,647	\$1,155,046	\$1,265,262	\$1,381,947	\$1,469,526	\$1,559,531	\$1,583,850	\$1,608,270	\$1,633,395	\$1,658,723
Expenses										
Fire Service and Fuels Management	\$1,235,300	\$1,266,100	\$1,297,800	\$1,330,200	\$1,363,500	\$1,397,600	\$1,432,500	\$1,468,300	\$1,505,000	\$1,542,700
CSD Administration	\$160,600	\$163,500	\$166,400	\$169,400	\$172,500	\$175,600	\$178,800	\$182,100	\$185,500	\$189,000
Total Estimated Expenses	\$1,395,900	\$1,429,600	\$1,464,200	\$1,499,600	\$1,536,000	\$1,573,200	\$1,611,300	\$1,650,400	\$1,690,500	\$1,731,700
Net Revenues (Shortfall)	(\$349,253)	(\$274,554)	(\$198,938)	(\$117,653)	(\$66,474)	(\$13,669)	(\$27,450)	(\$42,130)	(\$57,105)	(\$72,977)
Shortfall with No Property Tax	(\$1,245,700)	(\$1,276,400)	(\$1,307,900)	(\$1,340,200)	(\$1,373,400)	(\$1,407,400)	(\$1,442,100)	(\$1,477,900)	(\$1,514,500)	(\$1,552,200)

Source: HEC.

flow

ATTACHMENT B
GENERAL ASSUMPTIONS TABLES

**Table B-1
Northstar CSD
Fiscal Impact of Services to MVWP
Land Use and Pricing Assumptions**

DRAFT

Land Use	Number of Parcels	Total Units / Bldg. Sq. Ft.	Price per Unit / Bldg. Sq. Ft.
Residential	[1]	Probable Mix	
Single Family Lots [2]	375	375	\$312,600
Single Family Homes	375	375	\$1,563,000
Townhomes	265	265	\$1,044,000
Cabins - Fractional	24	24	\$1,740,000
Cabins - Non-Fractional	96	96	\$1,044,000
Total Residential	760	760	
Non-Residential			
HOA Facility Buildings [3]	3	22,000	\$500
Retail	6	34,500	\$500
Total Non-Residential	9	56,500	

Source: Probable land use development, MVWP Final EIR.

pricing

[1] Increase in number of parcels served:

Current parcels served	2,322
Additional parcels	769
Percentage Increase	33%

[2] Lots estimated at 20% of the price of homes. See Table B-2.

[3] Excluded from the fiscal study.

Table B-2
Northstar CSD
Fiscal Impact of Services to MVWP
Calculated Homesite Sales Price as a Percentage of Home Sales Price

DRAFT

Location	Average Price										Total [2]
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014 [1]	
Old Greenwood											
Homesites	\$561,000	\$535,000	\$549,000	\$0	\$202,000	n.a.	\$95,250	\$138,725	\$98,571	\$112,500	\$1,757,046
Homes	\$2,165,000	\$0	\$2,091,250	\$1,599,000	\$1,465,000	\$827,000	\$1,570,000	\$924,375	\$1,374,041	\$1,500,000	\$11,089,666
Homesites as % of Homes	26%	n.a.	26%	n.a.	14%	n.a.	6%	15%	7%	8%	16%
Gray's Crossing											
Homesites	\$368,000	\$350,000	\$369,000	\$271,000	\$72,580	\$56,000	\$45,000	\$35,500	\$79,507	\$118,847	\$1,126,434
Homes	\$0	\$1,625,000	\$1,735,000	\$0	\$998,000	\$944,000	\$734,000	\$804,000	\$984,181	\$1,170,214	\$8,994,395
Homesites as % of Homes	n.a.	22%	21%	n.a.	7%	6%	6%	4%	8%	10%	13%
Lahontan											
Homesites	\$408,000	\$575,000	\$339,000	\$375,000	\$214,000	\$158,000	\$122,000	\$120,919	\$166,114	\$208,482	\$2,686,515
Homes	\$2,763,000	\$2,542,000	\$2,344,000	\$2,180,000	\$1,725,000	\$1,705,000	\$1,560,000	\$1,549,318	\$1,650,000	\$1,742,187	\$19,760,505
Homesites as % of Homes	15%	23%	14%	17%	12%	9%	8%	8%	10%	12%	14%
Martis Camp											
Homesites	n.a.	n.a.	n.a.	n.a.	\$750,000	\$728,000	\$775,000	\$780,000	\$914,000	\$1,248,750	\$5,195,750
Homes	n.a.	n.a.	n.a.	n.a.	\$2,745,000	\$2,595,000	\$3,784,000	\$3,603,571	\$3,817,630	\$3,570,391	\$20,115,592
Homesites as % of Homes	n.a.	n.a.	n.a.	n.a.	27%	28%	20%	22%	24%	35%	26%
Schaffer's Mill											
Homesites	n.a.	n.a.	n.a.	\$350,000	\$0	\$145,000	\$134,000	\$250,000	\$288,000	\$289,750	\$1,456,750
Homes	n.a.	n.a.	n.a.	\$1,198,000	\$850,000	\$962,000	\$1,077,000	\$818,649	\$929,630	\$997,000	\$5,982,279
Homesites as % of Homes	n.a.	n.a.	n.a.	29%	n.a.	15%	12%	31%	31%	29%	24%
Average All Developments											
Sum of Homesite Avg. Prices	\$969,000	\$925,000	\$1,257,000	\$725,000	\$488,580	\$1,087,000	\$1,076,000	\$1,186,419	\$1,447,621	\$1,865,829	\$10,465,449
Sum of Homes Avg. Prices	\$4,928,000	\$4,167,000	\$6,170,250	\$3,378,000	\$4,188,000	\$6,206,000	\$7,155,000	\$6,775,538	\$7,381,441	\$7,479,792	\$54,852,771
Homesites as % of Homes	20%	22%	20%	21%	12%	18%	15%	18%	20%	25%	19%

Source: Tahoe Mountain Realty.

price

[1] Includes the first 6 months of 2014.

[2] Only includes data for years in which there is an average homesite price and an average home price.

Table B-3
Northstar CSD
Fiscal Impact of Services to MVWP
Final Map Matrix

DRAFT

Final Map	Estimated Recorded	Parcels by Land Use					Total
		Single Family	Townhomes	Cabin	HOA	Commercial	
Map 1 (Lots 3 & 4)	2017	131	65	24	2	2	224
Map 2 (Lot 2)	2019	75				2	77
Map 3 (Lot 1)	2021		140	80		1	221
Map 4 (Lot 5)	2024	169	60	16	1	1	247
Total Mapped Parcels		375	265	120	3	6	769

Source: Mountainside Partners and HEC.

map matrix

Table B-4
Northstar CSD
Fiscal Impact of Services to MVWP
Estimated Absorption Schedule - More Conservative

DRAFT

Page 1 of 2

Land Use	Total	2017 YR 1	2018 YR 2	2019 YR 3	2020 YR 4	2021 YR 5	2022 YR 6	2023 YR 7	2024 YR 8	2025 YR 9	2026 YR 10
Custom Lots											
Single Family Lot Sales	285	0	15	15	15	15	15	15	15	15	15
Single Family Homes	262	0	0	8	15	15	15	15	15	15	15
Built Product											
Townhomes	156	0	0	0	0	0	0	0	12	12	12
Cabins - Fractional	24	0	0	0	0	3	3	3	3	3	3
Cabins - Non-Fractional	96	0	0	0	0	6	6	6	6	6	6
Total Residential Homes	538	0	0	8	15	24	24	24	36	36	36
Cumulative Residential Homes		0	0	8	23	47	71	95	131	167	203
Percentage of Homes Built		0%	0%	1%	4%	9%	13%	18%	24%	31%	38%
Non-Residential Square Feet											
HOA Facility Buildings [1]	22,000	0	0	0	10,000	0	0	0	0	0	0
Retail	27,500	0	0	0	0	0	0	7,000	0	0	2,500
Total Non-Residential Square Feet	49,500	0	0	0	10,000	0	0	7,000	0	0	2,500
Cumulative Non-Residential Square Feet		0	0	0	10,000	10,000	10,000	17,000	17,000	17,000	19,500
Non-Residential Parcels Built		0	0	0	1	0	0	1	0	0	1
Cumulative Non-Residential Built		0	0	0	1	1	1	2	2	2	3

Source: MVWP and HEC.

[1] Not included in fiscal study.

Table B-4
Northstar CSD
Fiscal Impact of Services to MVWP
Estimated Absorption Schedule - More Conservative

DRAFT

Page 2 of 2

Land Use	Total	2027 YR 11	2028 YR 12	2029 YR 13	2030 YR 14	2031 YR 15	2032 YR 16	2033 YR 17	2034 YR 18	2035 YR 19	2036 YR 20
Custom Lots											
Single Family Lot Sales	285	15	15	15	15	15	15	15	15	15	15
Single Family Homes	262	15	15	15	15	15	13	15	15	16	15
Built Product											
Townhomes	156	12	12	12	12	12	12	12	12	12	12
Cabins - Fractional	24	3	3	0	0	0	0	0	0	0	0
Cabins - Non-Fractional	96	6	6	6	6	6	6	6	6	6	6
Total Residential Homes	538	36	36	33	33	33	31	33	33	34	33
Cumulative Residential Homes		239	275	308	341	374	405	438	471	505	538
Percentage of Homes Built		44%	51%	57%	63%	70%	75%	81%	88%	94%	100%
Non-Residential Square Feet											
HOA Facility Buildings [1]	22,000	0	0	0	6,000	0	0	0	0	6,000	0
Retail	27,500	0	0	7,000	0	0	9,000	0	0	2,000	0
Total Non-Residential Square Feet	49,500	0	0	7,000	6,000	0	9,000	0	0	8,000	0
Cumulative Non-Residential Square Feet		19,500	19,500	26,500	32,500	32,500	41,500	41,500	41,500	49,500	49,500
Non-Residential Parcels Built		0	0	1	1	0	1	0	0	2	0
Cumulative Non-Residential Built		3	3	4	5	5	6	6	6	8	8

Source: MVWP and HEC.

cons

[1] Not included in fiscal study.

**Table B-5
Northstar CSD
Fiscal Impact of Services to MVWP
Estimated Absorption Schedule - More Aggressive**

DRAFT

Page 1 of 2

Land Use	Total	2017 YR 1	2018 YR 2	2019 YR 3	2020 YR 4	2021 YR 5	2022 YR 6	2023 YR 7	2024 YR 8	2025 YR 9	2026 YR 10
Custom Lots											
Single Family Lot Sales	375	15	20	25	25	25	25	25	25	25	25
Single Family Homes	375	0	0	16	21	25	25	25	25	25	25
Built Product											
Townhomes	265	0	20	20	20	20	20	20	20	20	20
Cabins - Fractional	24	0	5	5	5	5	4	0	0	0	0
Cabins - Non-Fractional	96	0	5	5	5	5	6	10	10	10	10
Total Residential Homes	760	0	30	46	51	55	55	55	55	55	55
Cumulative Residential Homes		0	30	76	127	182	237	292	347	402	457
Percentage of Homes Built		0%	4%	10%	17%	24%	31%	38%	46%	53%	60%
Non-Residential Square Feet											
HOA Facility Buildings [1]	22,000	0	0	10,000	0	0	0	0	0	0	6,000
Retail	34,500	0	0	0	7,000	0	2,500	0	0	7,000	0
Total Non-Residential Square Feet	56,500	0	0	10,000	7,000	0	2,500	0	0	7,000	6,000
Cumulative Non-Residential Square Feet		0	0	10,000	17,000	17,000	19,500	19,500	19,500	26,500	32,500
Non-Residential Parcels Built		0	0	1	1	0	1	0	0	1	1
Cumulative Non-Residential Built		0	0	1	2	2	3	3	3	4	5

Source: MVWP and HEC.

[1] Not included in fiscal study.

Table B-5
Northstar CSD
Fiscal Impact of Services to MVWP
Estimated Absorption Schedule - More Aggressive

DRAFT

Page 2 of 2

Land Use	Total	2027 YR 11	2028 YR 12	2029 YR 13	2030 YR 14	2031 YR 15	2032 YR 16	2033 YR 17	2034 YR 18	2035 YR 19	2036 YR 20
Custom Lots											
Single Family Lot Sales	375	25	25	40	50	0	0	0	0	0	0
Single Family Homes	375	25	25	25	29	43	41	0	0	0	0
Built Product											
Townhomes	265	20	20	20	25	0	0	0	0	0	0
Cabins - Fractional	24	0	0	0	0	0	0	0	0	0	0
Cabins - Non-Fractional	96	10	10	10	0	0	0	0	0	0	0
Total Residential Homes	760	55	55	55	54	43	41	0	0	0	0
Cumulative Residential Homes		512	567	622	676	719	760	760	760	760	760
Percentage of Homes Built		67%	75%	82%	89%	95%	100%	100%	100%	100%	100%
Non-Residential Square Feet											
HOA Facility Buildings [1]	22,000	0	0	0	6,000	0	0	0	0	0	0
Retail	34,500	0	9,000	0	2,000	0	7,000	0	0	0	0
Total Non-Residential Square Feet	56,500	0	9,000	0	8,000	0	7,000	0	0	0	0
Cumulative Non-Residential Square Feet		32,500	41,500	41,500	49,500	49,500	56,500	56,500	56,500	56,500	56,500
Non-Residential Parcels Built		0	1	0	2	0	1	0	0	0	0
Cumulative Non-Residential Built		5	6	6	8	8	9	9	9	9	9

Source: MVWP and HEC.

agg

[1] Not included in fiscal study.

ATTACHMENT C
REVENUES TABLES

Table C-1
Northstar CSD
Fiscal Impact of Services to MVWP
TRAs Currently in Northstar CSD and TRA 091-119

DRAFT

TRA	No. of Parcels	Land Value	Improvements Value	Personal Property	Total Value Fiscal Year 15/16	Homeowner Exemptions	Other Exemptions	Total Taxable Assessed Value Fiscal Year 15/16
	[1]							
091-012	2,312	\$492,331,805	\$998,382,064	\$21,648,496	\$1,512,362,365	(\$336,000)	\$0	\$1,512,026,365
091-124	0				\$0			\$0
091-127	0				\$0			\$0
094-128	0				\$0			\$0
091-152	6	\$11,543	\$3,130,945	\$521,235	\$3,663,723	\$0	\$0	\$3,663,723
091-153	2	\$2,336	\$0	\$0	\$2,336	\$0	\$0	\$2,336
091-155	2	\$4,610	\$7,813,555	\$858,120	\$8,676,285	\$0	\$0	\$8,676,285
Total	2,322	\$492,350,294	\$1,009,326,564	\$23,027,851	\$1,524,704,709	(\$336,000)	\$0	\$1,524,368,709
091-119	171	\$22,178,943	\$13,238,902	\$0	\$35,417,845	(\$35,000)	\$1,268,699	\$36,651,544

Source: Placer County Auditor-Controller Fiscal Year 2015-16.

curr av

[1] Secured parcels on the tax roll.

Table C-2
Northstar CSD
Fiscal Impact of Services to MVWP
Post-ERAF Share of Property Tax by TRA

DRAFT

Agency	Existing TRAs in Northstar CSD			
	091-012	091-152	091-153	091-155
	<i>Maj. of Northstar</i>	<i>2006 Annexation</i>		
Placer County General Fund	18.0081%	19.4875%	19.3889%	27.1117%
County Library	1.0857%	1.7024%	1.7352%	1.7025%
Fire Control	1.1885%	1.8640%	1.8861%	1.8640%
Truckee Tahoe Airport	2.6355%	4.1330%	4.1117%	4.1330%
Placer County Resource Conservation	0.0570%	0.0893%	0.0000%	0.0893%
Tahoe Truckee Unified M & O	18.1980%	28.5394%	28.5175%	28.5394%
Sierra College M & O	6.9797%	10.9458%	10.9393%	10.9458%
Superintendent of Schools	3.3186%	5.2047%	5.2810%	5.2047%
Tahoe Resource Conserv	0.0000%	0.0000%	0.1509%	0.0000%
Placer County Water Agency M & O	0.1269%	0.1989%	0.2263%	0.1996%
Tahoe Forest Hospital M & O	2.8411%	4.4553%	4.4512%	4.4553%
Northstar CSD	28.3886%	10.2791%	10.2980%	1.3265%
ERAF	17.1723%	13.1006%	13.0140%	14.4282%

Source: Placer County Auditor-Controller Fiscal Year 2015-16.

curr share

Table C-3
 Northstar CSD
 Fiscal Impact of Services to MVWP
 Estimated Assessed Value

DRAFT

More Conservative Absorption

Page 1 of 2

Land Use	Value per Unit / Sq Ft	2017 YR 1	2018 YR 2	2019 YR 3	2020 YR 4	2021 YR 5	2022 YR 6	2023 YR 7	2024 YR 8	2025 YR 9	2026 YR 10
Residential	2016 \$s										
				<i>No turnover included in model; no increase in market values (see Table C-4)</i>							
Single Family Lots	\$312,600	\$0	\$4,689,000	\$4,689,000	\$4,689,000	\$4,689,000	\$4,689,000	\$4,689,000	\$4,689,000	\$4,689,000	\$4,689,000
Single Family Homes [1]	\$1,250,400	\$0	\$0	\$10,003,200	\$18,756,000	\$18,756,000	\$18,756,000	\$18,756,000	\$18,756,000	\$18,756,000	\$18,756,000
Townhomes	\$1,044,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12,528,000	\$12,528,000	\$12,528,000
Cabins - Fractional	\$1,740,000	\$0	\$0	\$0	\$0	\$5,220,000	\$5,220,000	\$5,220,000	\$5,220,000	\$5,220,000	\$5,220,000
Cabins - Non-Fractional	\$1,044,000	\$0	\$0	\$0	\$0	\$6,264,000	\$6,264,000	\$6,264,000	\$6,264,000	\$6,264,000	\$6,264,000
Total Residential		\$0	\$4,689,000	\$14,692,200	\$23,445,000	\$34,929,000	\$34,929,000	\$34,929,000	\$47,457,000	\$47,457,000	\$47,457,000
Non-Residential											
HOA Facility Buildings [2]	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Retail	\$500	\$0	\$0	\$0	\$0	\$0	\$0	\$3,500,000	\$0	\$0	\$1,250,000
Total Non-Residential		\$0	\$0	\$0	\$0	\$0	\$0	\$3,500,000	\$0	\$0	\$1,250,000
Total Estimated Assessed Value		\$0	\$4,689,000	\$14,692,200	\$23,445,000	\$34,929,000	\$34,929,000	\$38,429,000	\$47,457,000	\$47,457,000	\$48,707,000
Cumulative Assessed Value		\$0	\$4,689,000	\$19,381,200	\$42,826,200	\$77,755,200	\$112,684,200	\$151,113,200	\$198,570,200	\$246,027,200	\$294,734,200

Source: Probable land use mix, MVWP Final EIR.

[1] Assessed value 80% of total value because the value of the land is already accounted for.

[2] Excluded from the fiscal study.

Table C-3
Northstar CSD
Fiscal Impact of Services to MVWP
Estimated Assessed Value

DRAFT

More Conservative Absorption

Page 2 of 2

Land Use	Value per Unit / Sq Ft	2027 YR 11	2028 YR 12	2029 YR 13	2030 YR 14	2031 YR 15	2032 YR 16	2033 YR 17	2034 YR 18	2035 YR 19	2036 YR 20
Residential	2016 \$s										
Single Family Lots	\$312,600	\$4,689,000	\$4,689,000	\$4,689,000	\$4,689,000	\$4,689,000	\$4,689,000	\$4,689,000	\$4,689,000	\$4,689,000	\$4,689,000
Single Family Homes [1]	\$1,250,400	\$18,756,000	\$18,756,000	\$18,756,000	\$18,756,000	\$18,756,000	\$16,255,200	\$18,756,000	\$18,756,000	\$20,006,400	\$18,756,000
Townhomes	\$1,044,000	\$12,528,000	\$12,528,000	\$12,528,000	\$12,528,000	\$12,528,000	\$12,528,000	\$12,528,000	\$12,528,000	\$12,528,000	\$12,528,000
Cabins - Fractional	\$1,740,000	\$5,220,000	\$5,220,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Cabins - Non-Fractional	\$1,044,000	\$6,264,000	\$6,264,000	\$6,264,000	\$6,264,000	\$6,264,000	\$6,264,000	\$6,264,000	\$6,264,000	\$6,264,000	\$6,264,000
Total Residential		\$47,457,000	\$47,457,000	\$42,237,000	\$42,237,000	\$42,237,000	\$39,736,200	\$42,237,000	\$42,237,000	\$43,487,400	\$42,237,000
Non-Residential											
HOA Facility Buildings [2]	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Retail	\$500	\$0	\$0	\$3,500,000	\$0	\$0	\$4,500,000	\$0	\$0	\$1,000,000	\$0
Total Non-Residential		\$0	\$0	\$3,500,000	\$0	\$0	\$4,500,000	\$0	\$0	\$1,000,000	\$0
Total Estimated Assessed Value		\$47,457,000	\$47,457,000	\$45,737,000	\$42,237,000	\$42,237,000	\$44,236,200	\$42,237,000	\$42,237,000	\$44,487,400	\$42,237,000
Cumulative Assessed Value		\$342,191,200	\$389,648,200	\$435,385,200	\$477,622,200	\$519,859,200	\$564,095,400	\$606,332,400	\$648,569,400	\$693,056,800	\$735,293,800

Source: Probable land use mix, MVWP Final EIR.

est av

[1] Assessed value 80% of total value because the value of the land is already accounted for.

[2] Excluded from the fiscal study.

Table C-4
Northstar CSD
Fiscal Impact of Services to MVWP
Historical Average Price of Units in Northstar (New and Resale)

DRAFT

Year	ENTIRE RESORT		VINTAGE NORTHSTAR (SF)		BIG SPRINGS (SF)		VILLAGE RESIDENCES	
	Median Sales Price	Annual Change	Median Sales Price	Annual Change	Median Sales Price	Annual Change	Median Sales Price	Annual Change
2005	\$998,899		\$1,438,000		\$2,495,000		\$1,026,799	
2006	\$1,327,952	\$329,053	\$1,210,000	(\$228,000)	\$2,399,000	(\$96,000)	\$1,255,338	\$228,539
2007	\$1,150,000	(\$177,952)	\$1,195,000	(\$15,000)	\$3,020,000	\$621,000	\$1,147,000	(\$108,338)
2008	\$1,000,000	(\$150,000)	\$776,851	(\$418,149)	\$3,075,000	\$55,000	\$957,000	(\$190,000)
2009	\$710,000	(\$290,000)	\$1,009,000	\$232,149	\$1,915,000	(\$1,160,000)	\$635,000	(\$322,000)
2010	\$793,000	\$83,000	\$878,000	(\$131,000)	\$2,050,000	\$135,000	\$706,000	\$71,000
2011	\$610,000	(\$183,000)	\$972,000	\$94,000	\$1,800,000	(\$250,000)	\$395,000	(\$311,000)
2012	\$515,000	(\$95,000)	\$719,245	(\$252,755)	\$1,600,000	(\$200,000)	\$383,500	(\$11,500)
2013	\$677,000	\$162,000	\$587,826	(\$131,419)	\$1,627,887	\$27,887	\$361,500	(\$22,000)
2014	\$710,000	\$33,000	\$810,986	\$223,160	\$1,415,000	(\$212,887)	\$426,500	\$65,000
2015	\$445,000	(\$265,000)	\$790,000	(\$20,986)	\$3,500,000	\$2,085,000	\$390,000	(\$36,500)
10-Year Change		(\$553,899)		(\$648,000)		\$1,005,000		(\$636,799)

Source: Tahoe Mountain Realty; <http://www.tmrrealestate.com/>

hist

Table C-5
Northstar CSD
Fiscal Impact of Services to MVWP
Estimated Northstar CSD Property Tax Revenue

DRAFT

Scenario 1 Prop. Tax Split
More Conservative Absorption

Page 1 of 2

Item		2017 YR 1	2018 YR 2	2019 YR 3	2020 YR 4	2021 YR 5	2022 YR 6	2023 YR 7	2024 YR 8	2025 YR 9	2026 YR 10
Estimated Annual New A.V.		\$0	\$4,689,000	\$14,692,200	\$23,445,000	\$34,929,000	\$34,929,000	\$38,429,000	\$47,457,000	\$47,457,000	\$48,707,000
Estimated Cumulative New A.V.		\$0	\$4,689,000	\$19,381,200	\$42,826,200	\$77,755,200	\$112,684,200	\$151,113,200	\$198,570,200	\$246,027,200	\$294,734,200
Estimated A.V. Increased 1.5% per Year	1.50%	\$0	\$4,689,000	\$19,451,535	\$43,188,308	\$78,765,133	\$114,875,610	\$155,027,744	\$204,810,160	\$255,339,312	\$307,876,402
Secured Property Tax Allocation											
One Percent Allocation	1.00%	\$0	\$46,890	\$194,515	\$431,883	\$787,651	\$1,148,756	\$1,550,277	\$2,048,102	\$2,553,393	\$3,078,764
Secured Property Tax Estimates Post-ERAF											
County General Fund	14.12%	\$0	\$6,621	\$27,468	\$60,986	\$111,224	\$162,216	\$218,915	\$289,213	\$360,565	\$434,753
County Fire Protection	1.86%	\$0	\$874	\$3,626	\$8,051	\$14,684	\$21,415	\$28,901	\$38,181	\$47,601	\$57,395
Est. Northstar CSD Secured Property Tax	15.99%	\$0	\$7,400	\$31,000	\$69,000	\$125,900	\$183,600	\$247,800	\$327,300	\$408,100	\$492,100
Est. Unsecured Property Tax [1]	2.29%	\$0	\$169	\$709	\$1,579	\$2,881	\$4,201	\$5,670	\$7,489	\$9,338	\$11,260
Total Est. Property Taxes to Northstar CSD		\$0	\$7,569	\$31,709	\$70,579	\$128,781	\$187,801	\$253,470	\$334,789	\$417,438	\$503,360
Less Property Tax Admin. Fees [2]	1.21%	\$0	\$91	\$383	\$852	\$1,554	\$2,267	\$3,059	\$4,041	\$5,038	\$6,075
Net Est. Property Taxes to Northstar CSD		\$0	\$7,478	\$31,327	\$69,727	\$127,227	\$185,534	\$250,411	\$330,748	\$412,400	\$497,285

Source: Placer County Auditor-Controller, MVWP, and HEC.

[1] Placer County FY 2016/17 Budget:	Fire Protection		
	Total	Fund	General Fund
Secured Property Taxes	\$111,348,806	\$1,596,913	\$109,751,893
Unsecured Property Taxes	\$2,547,807	\$35,311	\$2,512,496
Unsecured as % of Secured Property Taxes	2.29%	2.21%	2.29%

[2] Based on current fees paid by Northstar CSD to the County.

Table C-5
Northstar CSD
Fiscal Impact of Services to MVWP
Estimated Northstar CSD Property Tax Revenue

DRAFT

Scenario 1 Prop. Tax Split
More Conservative Absorption

Page 2 of 2

Item		2027 YR 11	2028 YR 12	2029 YR 13	2030 YR 14	2031 YR 15	2032 YR 16	2033 YR 17	2034 YR 18	2035 YR 19	2036 YR 20
Estimated Annual New A.V.		\$47,457,000	\$47,457,000	\$45,737,000	\$42,237,000	\$42,237,000	\$44,236,200	\$42,237,000	\$42,237,000	\$44,487,400	\$42,237,000
Estimated Cumulative New A.V.		\$342,191,200	\$389,648,200	\$435,385,200	\$477,622,200	\$519,859,200	\$564,095,400	\$606,332,400	\$648,569,400	\$693,056,800	\$735,293,800
Estimated A.V. Increased 1.5% per Year	1.50%	\$359,951,548	\$412,807,821	\$464,736,939	\$513,944,993	\$563,891,168	\$616,585,735	\$668,071,521	\$720,329,594	\$775,621,938	\$829,493,267
Secured Property Tax Allocation											
One Percent Allocation	1.00%	\$3,599,515	\$4,128,078	\$4,647,369	\$5,139,450	\$5,638,912	\$6,165,857	\$6,680,715	\$7,203,296	\$7,756,219	\$8,294,933
Secured Property Tax Estimates											
	Post-ERAF										
County General Fund	14.12%	\$508,288	\$582,927	\$656,256	\$725,742	\$796,272	\$870,682	\$943,385	\$1,017,178	\$1,095,257	\$1,171,329
County Fire Protection	1.86%	\$67,103	\$76,956	\$86,637	\$95,811	\$105,122	\$114,945	\$124,543	\$134,285	\$144,593	\$154,636
Est. Northstar CSD Secured Property Tax	15.99%	\$575,300	\$659,800	\$742,800	\$821,500	\$901,300	\$985,600	\$1,067,900	\$1,151,400	\$1,239,800	\$1,325,900
Est. Unsecured Property Tax [1]	2.29%	\$13,164	\$15,097	\$16,996	\$18,797	\$20,623	\$22,552	\$24,435	\$26,346	\$28,368	\$30,338
Total Est. Property Taxes to Northstar CSD		\$588,464	\$674,897	\$759,796	\$840,297	\$921,923	\$1,008,152	\$1,092,335	\$1,177,746	\$1,268,168	\$1,356,238
Less Property Tax Admin. Fees [2]	1.21%	\$7,102	\$8,145	\$9,170	\$10,142	\$11,127	\$12,167	\$13,183	\$14,214	\$15,306	\$16,368
Net Est. Property Taxes to Northstar CSD		\$581,361	\$666,752	\$750,626	\$830,155	\$910,796	\$995,984	\$1,079,152	\$1,163,531	\$1,252,863	\$1,339,870

Source: Placer County Auditor-Controller, MVWP, and HEC.

prop tax

[1] Placer County FY 2016/17 Budget:	Total
Secured Property Taxes	\$111,348,806
Unsecured Property Taxes	\$2,547,807
Unsecured as % of Secured Property Taxes	2.29%

[2] Based on current fees paid by Northstar CSD to the County.

Table C-6
Northstar CSD
Fiscal Impact of Services to MVWP
Estimate of Measure E Revenue

DRAFT

Page 1 of 2

Land Use	2017 YR 1	2018 YR 2	2019 YR 3	2020 YR 4	2021 YR 5	2022 YR 6	2023 YR 7	2024 YR 8	2025 YR 9	2026 YR 10
Total Number of MVWP Parcels [1]	<i>Map 1</i> 0	224	224	224	<i>Map 2</i> 224	301	301	<i>Map 3</i> 301	522	522
Special Tax per Parcel [2], [3]	\$160	\$163	\$167	\$170	\$173	\$177	\$180	\$184	\$188	\$191
Total Estimated Measure E Revenue rounded	\$0	\$36,700	\$37,400	\$38,100	\$38,900	\$53,300	\$54,400	\$55,400	\$98,000	\$100,000

Source: Northstar CSD and HEC.

[1] Includes a one-year lag from map recordation.
 See Table B-3 for map recording timing estimate.

[2] Fiscal Year 2015-16 tax amount. Only the fuels management portion of the parcel tax is collected because roads maintenance will be funded by a new Permanent Road Division.

[3] The special tax increases each year per the April to April increase in the Consumer Price Index for San Francisco-Oakland-San Jose Urban Wage Earners and Clerical Workers. For purposes of projection it is assumed the index will increase 2% per year.

Table C-6
Northstar CSD
Fiscal Impact of Services to MVWP
Estimate of Measure E Revenue

DRAFT

Page 2 of 2

Land Use	2027 YR 11	2028 YR 12	2029 YR 13	2030 YR 14	2031 YR 15	2032 YR 16	2033 YR 17	2034 YR 18	2035 YR 19	2036 YR 20
Total Number of MVWP Parcels [1]	522	769	769	769	769	769	769	769	769	769
Special Tax per Parcel [2], [3]	\$195	\$199	\$203	\$207	\$211	\$216	\$220	\$224	\$229	\$233
Total Estimated Measure E Revenue rounded	\$102,000	\$153,200	\$156,300	\$159,400	\$162,600	\$165,800	\$169,200	\$172,500	\$176,000	\$179,500

Source: Northstar CSD and HEC.

meas

- [1] Includes a one-year lag from map recordation.
 See Table B-3 for map recording timing estimate.
- [2] Fiscal Year 2015-16 tax amount. Only the fuels management portion of the parcel tax is collected because roads maintenance will be funded by a new Permanent Road Division.
- [3] The special tax increases each year per the April to April increase in the Consumer Price Index for San Francisco-Oakland-San Jose Urban Wage Earners and Clerical Workers. For purposes of projection it is assumed the index will increase 2% per year.

ATTACHMENT D
EXPENSES TABLES

Table D-1
Northstar CSD
Fiscal Impact of Services to MVWP
Operating Expenses Projection Methodology

DRAFT

Budget Expense Item	Fiscal Year 15/16 Budget	Method of Projection	Number of Units	Calculated Multiplier
FIRE OPERATIONS FUND 610				
Personnel				
Salaries and Wages	\$1,782,879	Case Study		
Benefits and Deductions	\$1,104,025	Case Study		
Total Personnel	\$2,886,904			
Professional Services				
Employee Screening	\$2,500	per employee	19.66	\$127.16
Legal Fees	\$5,000	n.a.		
Professional Services	\$37,000	n.a.		
Total Professional Services	\$44,500			
Utilities				
Electricity	\$13,700	n.a.		
Natural Gas	\$5,200	n.a.		
Sewer	\$1,400	n.a.		
Disposal	\$600	n.a.		
Cable/Internet	\$1,500	n.a.		
Telephone	\$1,000	per employee	19.66	\$50.86
Mobile Connectivity	\$4,300	per employee	19.66	\$218.72
Total Utilities	\$27,700			
General Supplies	\$25,000	per employee	19.66	\$1,271.62
Repairs & Maintenance	\$17,100	n.a.		
Other Expenses				
Fees and Permits	\$3,800	n.a.		
Rents and Leases	\$0	n.a.		
Postage and Shipping	\$500	n.a.		
Printing & Advertising	\$1,000	n.a.		
Travel/Meals/Lodging	\$4,000	per employee	19.66	\$203.46
Education & Training	\$5,000	per employee	19.66	\$254.32
Licenses/Certifications/Exams	\$2,000	per employee	19.66	\$101.73
Dues/Memberships	\$4,500	per employee	19.66	\$228.89
Computer/Mobile Hardware	\$4,000	per employee	19.66	\$203.46
Computer Software	\$4,500	per parcel	2,322	\$1.94
Durable Goods	\$9,500	per parcel	2,322	\$4.09
Property/Liability Insurance	\$24,800	per parcel	2,322	\$10.68
Other Expenses	\$300	n.a.		
Total Other Expenses	\$63,900			
Non-operating Expenses	\$4,446	n.a.		
Intradistrict Allocations	\$209,021	Case Study		
Reimbursable Expenses	\$8,000	n.a.		
Total Expenses	\$3,286,571			

**Table D-1
Northstar CSD
Fiscal Impact of Services to MVWP
Operating Expenses Projection Methodology**

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Budget Expense Item	Fiscal Year 15/16 Budget	Method of Projection	Number of Units	Calculated Multiplier
FIRE MOTOR POOL FUND 617				
General Supplies				
Operating Supplies	\$800	Lump Sum		
Gasoline	\$7,000	Lump Sum		
Diesel	\$13,000	Lump Sum		
Subtotal General Supplies	\$20,800			
Repairs/Maintenance	\$20,000	Lump Sum		
Total Fire Motor Pool Expenses	\$40,800			
FUELS MANAGEMENT FUND 620				
Personnel				
Salaries and Wages	\$131,523	Case Study		
Benefits and Deductions	\$80,228	Case Study		
Total Personnel	\$211,751			
Professional Services				
Employee Screening	\$250	per employee	19.66	\$12.72
Professional Services	\$50,000	Lump Sum		
Total Professional Services	\$50,250			
Utilities - mobile connectivity	\$700	per employee	19.66	\$35.61
General Supplies	\$5,200	Lump Sum		
Repairs & Maintenance	\$3,800	n.a.		
Other Expenses				
Fees and Permits	\$536	n.a.		
Rents and Leases	\$800	n.a.		
Postage and Shipping	\$300	n.a.		
Printing & Advertising	\$800	n.a.		
Travel/Meals/Lodging	\$500	per employee	19.66	\$25.43
Education & Training	\$500	per employee	19.66	\$25.43
Licenses/Certifications/Exams	\$250	per employee	19.66	\$12.72
Dues/Memberships	\$302	per employee	19.66	\$15.36
Computer/Mobile Hardware	\$0	per employee	19.66	\$0.00
Computer Software	\$750	Lump Sum (half)		
Durable Goods	\$1,000	Lump Sum (half)		
Other Expenses	\$0	n.a.		
Total Other Expenses	\$5,738			
Intradistrict Allocations	\$59,574	Case Study		
Reimbursable Expenses	\$45,980	n.a.		
Total Expenses	\$382,993			
Total Funds 610, 617, 620	\$3,710,364			

Source: Northstar CSD FY 2015/16 Annual Budget adopted June 30, 2015.

budget

Table D-2
Northstar CSD
Fiscal Impact of Services to MVWP
Current Fire Department Staffing

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Number	Full Time Equivalent	FTEEs	Positions
16.00	100%	16.00	Career Firefighters
1.00	100%	1.00	Chief
1.00	100%	1.00	Fire Prevention Officer
1.00	100%	1.00	Forester
2.00	33%	0.66	Seasonal Firefighters
21.00		19.66	Total Fire Department Staff

Source: Northstar CSD Fire Department, March 2016.

staff

Table D-3
Northstar CSD
Fiscal Impact of Services to MVWP
Annual Cost of a Career Firefighter (2016 \$s)

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Cost Item	Estimated Annual Cost (2016 \$s)
Annual Salary [1]	\$74,600
PERS	\$24,519
Medicare & Family Medical	\$22,550
Unemployment Insurance	\$434
Dental, Vision, Life Insurance	\$1,530
Workers Comp	\$4,000
Long-term Disability	\$309
Health Reimbursement Program	\$3,500
Post Employee Health	\$1,300
Total Annual Cost of a Firefighter (rounded)	\$135,000

Source: Northstar CSD Fire Department, March 2016. fighter

[1] Salary increases in steps. The base salary is \$67,300 per year and the top step is \$81,900 per year. The mid-point of the salary range is used in this analysis.

Table D-4
Northstar CSD
Fiscal Impact of Services to MVWP
Estimated Fire and Fuels Management Service Costs

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More Conservative Absorption

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Expense Item	Cost Assumption	2017 YR 1	2018 YR 2	2019 YR 3	2020 YR 4	2021 YR 5	2022 YR 6	2023 YR 7	2024 YR 8	2025 YR 9	2026 YR 10
Residential Certificates of Occupancy		0	0	8	23	47	71	95	131	167	203
Residential % Built		0%	0%	1%	4%	9%	13%	18%	24%	31%	38%
Non-Residential % Built		0%	0%	0%	20%	20%	20%	34%	34%	34%	39%
Additional Staffing											
Overtime [1]		0.00	0.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Career Firefighters		0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.00	2.00	2.00
Fire Prevention Officer [2]		0.00	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Forester [3]		0.00	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Staffing Expenses											
	2016	<i>Staffing Expenses increased each year by 2.5% [4]</i>									
Overtime [1]	\$100,000	\$0	\$0	\$107,689	\$110,381	\$113,141	\$115,969	\$118,869	\$121,840	\$124,886	\$128,008
Career Firefighters	\$135,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$328,969	\$337,193	\$345,623
Fire Prevention Officer [2]	\$140,000	\$0	\$73,544	\$75,382	\$77,267	\$79,199	\$81,179	\$83,208	\$85,288	\$87,420	\$89,606
Forester [3]	\$140,000	\$0	\$73,544	\$75,382	\$77,267	\$79,199	\$81,179	\$83,208	\$85,288	\$87,420	\$89,606
Total Estimated Staffing Expenses [4]		\$0	\$147,088	\$258,454	\$264,915	\$271,538	\$278,326	\$285,285	\$621,385	\$636,920	\$652,843
Other Expenses											
	2016	<i>Other Expenses increased each year by estimated CPI of 2.5% [5]</i>									
Fire Operations											
Employee Multiplier Method	\$2,660 per employee	\$0	\$2,795	\$2,865	\$2,936	\$3,010	\$3,085	\$3,162	\$9,724	\$9,967	\$10,216
Parcel Multiplier Method	\$17 per parcel	\$0	\$3,937	\$4,035	\$4,136	\$4,240	\$5,838	\$5,984	\$6,133	\$10,898	\$11,171
Fire Motor Pool	\$40,800 lump sum	\$0	\$42,866	\$43,937	\$45,036	\$46,161	\$47,315	\$48,498	\$49,711	\$50,954	\$52,227
Fuels Management											
Professional Services and General Supplies	\$55,200 lump sum	\$0	\$57,995	\$59,444	\$60,930	\$62,454	\$64,015	\$65,615	\$67,256	\$68,937	\$70,661
Employee Multiplier Method	\$127 per employee	\$0	\$134	\$137	\$140	\$144	\$148	\$151	\$465	\$477	\$489
Computer Software and Durable Goods	\$875 lump sum (half)	\$0	\$919	\$942	\$966	\$990	\$1,015	\$1,040	\$1,066	\$1,093	\$1,120
Total Other Expenses [5]		\$0	\$108,645	\$111,361	\$114,145	\$116,999	\$121,416	\$124,451	\$134,355	\$142,326	\$145,884
MVWP Fire and Fuels Management Estimated Costs (rounded)		\$0	\$255,700	\$369,800	\$379,100	\$388,500	\$399,700	\$409,700	\$755,700	\$779,200	\$798,700

Source: Northstar CSD FY 2015/16 Annual Budget adopted June 30, 2015.

- [1] '1' indicates overtime is incurred. It is not representative of number of fire staff.
- [2] Additional 50% of a fire prevention officer needed in year 2.
- [3] Additional 50% of a forester needed at 50% in year 2.
- [4] Annual Increase assumption is 2.5%
- [5] Other Expenses Annual Inflation assumption is 2.5%

Table D-4
Northstar CSD
Fiscal Impact of Services to MVWP
Estimated Fire and Fuels Management Service Costs

More Conservative Absorption

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Expense Item	Cost Assumption	2027 YR 11	2028 YR 12	2029 YR 13	2030 YR 14	2031 YR 15	2032 YR 16	2033 YR 17	2034 YR 18	2035 YR 19	2036 YR 20
<i>Residential Certificates of Occupancy</i>		239	275	308	341	374	405	438	471	505	538
<i>Residential % Built</i>		44%	51%	57%	63%	70%	75%	81%	88%	94%	100%
<i>Non-Residential % Built</i>		39%	39%	54%	66%	66%	84%	84%	84%	100%	100%
Additional Staffing											
Overtime [1]		1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Career Firefighters		2.00	2.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Fire Prevention Officer [2]		0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Forester [3]		0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Staffing Expenses											
	2016	<i>Staffing Expenses increased each year by estimated COLA [4]</i>									
Overtime [1]	\$100,000	\$131,209	\$134,489	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Career Firefighters	\$135,000	\$354,263	\$363,120	\$930,495	\$953,757	\$977,601	\$1,002,041	\$1,027,092	\$1,052,770	\$1,079,089	\$1,106,066
Fire Prevention Officer [2]	\$140,000	\$91,846	\$94,142	\$96,496	\$98,908	\$101,381	\$103,915	\$106,513	\$109,176	\$111,906	\$114,703
Forester [3]	\$140,000	\$91,846	\$94,142	\$96,496	\$98,908	\$101,381	\$103,915	\$106,513	\$109,176	\$111,906	\$114,703
Total Estimated Staffing Expenses [4]		\$669,164	\$685,893	\$1,123,487	\$1,151,574	\$1,180,363	\$1,209,872	\$1,240,119	\$1,271,122	\$1,302,900	\$1,335,472
Other Expenses											
	2016	<i>Other Expenses increased each year by estimated CPI [5]</i>									
Fire Operations											
Employee Multiplier Method	\$2,660 per employee	\$10,471	\$10,733	\$22,003	\$22,553	\$23,117	\$23,695	\$24,287	\$24,894	\$25,517	\$26,155
Parcel Multiplier Method	\$17 per parcel	\$11,450	\$17,282	\$17,714	\$18,156	\$18,610	\$19,076	\$19,552	\$20,041	\$20,542	\$21,056
Fire Motor Pool	\$40,800 lump sum	\$53,533	\$54,871	\$56,243	\$57,649	\$59,091	\$60,568	\$62,082	\$63,634	\$65,225	\$66,856
Fuels Management											
Professional Services and General Supplies	\$55,200 lump sum	\$72,427	\$74,238	\$76,094	\$77,996	\$79,946	\$81,945	\$83,993	\$86,093	\$88,245	\$90,452
Employee Multiplier Method	\$127 per employee	\$501	\$513	\$1,053	\$1,079	\$1,106	\$1,134	\$1,162	\$1,191	\$1,221	\$1,251
Computer Software and Durable Goods	\$875 lump sum (half)	\$1,148	\$1,177	\$1,206	\$1,236	\$1,267	\$1,299	\$1,331	\$1,365	\$1,399	\$1,434
Total Other Expenses [5]		\$149,531	\$158,814	\$174,312	\$178,670	\$183,137	\$187,715	\$192,408	\$197,218	\$202,149	\$207,203
MVWP Fire and Fuels Management Estimated Costs (rounded)		\$818,700	\$844,700	\$1,297,800	\$1,330,200	\$1,363,500	\$1,397,600	\$1,432,500	\$1,468,300	\$1,505,000	\$1,542,700

Source: Northstar CSD FY 2015/16 Annual Budget adopted June 30, 2015.

fire est

[1] '1' indicates overtime is incurred. It is not representative of number of fire staff.

[2] Additional 50% of a fire prevention officer needed in year 2.

[3] Additional 50% of a forester needed at 50% in year 2.

[4] Annual Increase assumption is 2.5%

[5] Other Expenses Annual Inflation assumption is 2.5%

**Table D-5
Northstar CSD
Fiscal Impact of Services to MVWP
Estimated Northstar CSD Government Services and
Fixed Capital Costs to Serve MVWP**

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Page 1 of 2

Item	2017 YR 1	2018 YR 2	2019 YR 3	2020 YR 4	2021 YR 5	2022 YR 6	2023 YR 7	2024 YR 8	2025 YR 9	2026 YR 10
Final Mapped Lots/Parcels [1]	<i>Map 1</i> 0	224	224	224	<i>Map 2</i> 224	301	301	<i>Map 3</i> 301	522	522
Government Services Costs per Parcel [2], [3]	\$116	\$119	\$122	\$125	\$128	\$131	\$134	\$138	\$141	\$144
Fixed Capital Costs per Parcel [4]	\$61	\$61	\$61	\$61	\$61	\$61	\$61	\$61	\$61	\$61
Estimated Gov't Services & Fixed Capital Costs (rounded)	\$0	\$40,200	\$40,900	\$41,600	\$42,300	\$57,700	\$58,700	\$59,700	\$105,400	\$107,200

Source: Northstar CSD FY 2015/16 Annual Budget adopted June 30, 2015, Placer County Auditor-Controller, and HEC.

[1] Includes a one-year lag from map recordation. See Table B-3 for map recording timing estimate.

[2] Calculation of per Parcel Cost:
 # Northstar CSD Parcels 2,322
 FY 2015/16 Administration Costs (property tax allocated for admin, engineering and general overhead) \$268,595
Administration Costs per Parcel \$116

[3] Estimated Annual Inflation 2.5%

[4] Calculation of per Parcel Cost:
 # Northstar CSD Parcels with MVWP 3,091
 New building lease payment and fire equipment replacement \$188,000
Capital Costs per Parcel \$61

Table D-5
Northstar CSD
Fiscal Impact of Services to MVWP
Estimated Northstar CSD Government Services and
Fixed Capital Costs to Serve MVWP

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Page 2 of 2

Item	2027 YR 11	2028 YR 12	2029 YR 13	2030 YR 14	2031 YR 15	2032 YR 16	2033 YR 17	2034 YR 18	2035 YR 19	2036 YR 20
	<i>Map 4</i>									
Final Mapped Lots/Parcels [1]	522	769	769	769	769	769	769	769	769	769
Government Services Costs per Parcel [2], [3]	\$148	\$152	\$156	\$159	\$163	\$168	\$172	\$176	\$180	\$185
Fixed Capital Costs per Parcel [4]	\$61	\$61	\$61	\$61	\$61	\$61	\$61	\$61	\$61	\$61
Estimated Gov't Services & Fixed Capital Costs (rounded)	\$109,100	\$163,500	\$166,400	\$169,400	\$172,500	\$175,600	\$178,800	\$182,100	\$185,500	\$189,000

Source: Northstar CSD FY 2015/16 Annual Budget adopted June 30, 2015, Placer County Auditor-Controller, and HEC.

admin

[1] Includes a one-year lag from map recordation. See Table B-3 for map recording timing estimate.

[2] Calculation of per Parcel Cost:

# Northstar CSD Parcels	2,322
FY 2015/16 Administration Costs (property tax allocated for admin, engineering and general overhead)	\$268,595
Administration Costs per Parcel	\$116

[3] Estimated Annual Inflation 2.5%

[4] Calculation of per Parcel Cost:

# Northstar CSD Parcels with MVWP	3,091
New building lease payment and fire equipment replacement	\$188,000
Capital Costs per Parcel	\$61