STATE BOARD OF EQUALIZATION
STAFF LEGISLATIVE BILL ANALYSIS

Date Amended:	**05/14/02**	Bill No:	**AB 680**
Tax:	**Bradley-Burns**	Author:	**Steinberg**
Board Position:	**Neutral**	Related Bills:	**AB 2878 (Wiggins)**
			SB 1982, SCA 18, SB 2000, SCA 17 (1999-2000)

BILL SUMMARY

Among its provisions, this bill would change the allocation method of the one percent local sales tax in El Dorado, Placer, Sacramento, Sutter, Yolo, and Yuba counties.

ANALYSIS

Current Law

The Bradley-Burns Uniform Local Sales and Use Tax Law (commencing with Section 7200 of the Revenue and Taxation Code) authorizes counties to impose a local sales and use tax. The rate of tax is fixed at 1¼ percent of the sales price of tangible personal property sold at retail in the county, or purchased outside the county for use in the county. All counties within California have adopted ordinances under the terms of the Bradley-Burns Law.

Under the Bradley-Burns Law, the ¼ percent tax rate is earmarked for county transportation purposes, and 1 percent may be used for general purposes. Cities are authorized to impose a sales and use tax rate of up to 1 percent, which is credited against the county rate so that the combined local tax rate under the Bradley-Burns Law does not exceed 1¼ percent.

The 1¼ percent tax is collected by the Board, primarily from remittances by retailers. The Board currently allocates the tax to cities and counties primarily based on the retailer's place of business (i.e., situs method of allocation).

Proposed Law

This bill would add Chapter 1.5 (commencing with Section 7215) to Part 1.5 of Division 2 of the Revenue and Taxation Code to provide for the trial and implementation of a regional local sales tax revenue allocation program. Specifically, this bill would make various findings and declarations, and would require that the Board segregate the one percent local sales tax revenues imposed in the greater Sacramento region, which would include the counties of El Dorado, Placer, Sacramento, Sutter, Yolo, and Yuba,

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but would not include the Tahoe region governed by the Tahoe Regional Planning Agency.

For the first calendar quarter of 2004, and each quarter thereafter, in lieu of the allocation procedures provided in current law for the one percent local sales tax revenue that is generated in cities and unincorporated areas of counties, the Board would be required to apportion the segregated revenues according to a calculation of the "base quarter revenue amount" for each jurisdiction that meets the definition of a qualified city or qualified county. "Base quarter revenue amount" would be the amount of sales tax revenue that a county or city in the region received during the corresponding calendar quarter in 2003. Any remaining revenues would be allocated between qualified cities and qualified counties based on the formula contained in the bill. This formula would allocate one-third of the remaining revenue based on the location of sale (situs), one-third based on the proportion of each jurisdiction's population in the region, and the remaining one-third based on the location of sale (situs) provided the city or county qualifies as housing eligible, as defined in this bill. The Department of Finance would be required to determine the populations in each jurisdiction. Any jurisdiction that does not meet the definition of a qualified city or qualified county shall receive their one percent local tax allocation based on the provisions in current law (situs). However, any city or county that does not meet the qualified definition and has a population growth rate of less than one-half of one percent may elect to participate in the one percent local sales tax allocation proposed by this bill.

This bill would also require the Board, along with the Legislative Analyst's Office, to report to the Legislature by January 1, 2010, regarding the reallocation of local sales tax revenue. The report would be required to include: 1) estimates of the fiscal impact of this bill on local governments in the Sacramento region; 2) case studies documenting whether land use decisions made by local jurisdictions in the region were affected by this bill; 3) recommendations regarding whether to continue the allocation formula and, if applicable, suggestions for amending the provisions in this bill to better achieve the Legislative intent to promote smart growth land use policy; and 4) an analysis of the number of permits issued for low and very low income affordable housing, shelter and services for the homeless, infill development projects, open-space acquisition, and regional projects by local governments in the greater Sacramento region.

The remaining provisions of this bill would not impact the Board. This bill would become operative January 1, 2004.

Background

"The fiscalization of land use" refers to the concept of examining land use decisions in the context of their revenue and expenditure consequences. Because Proposition 13 reduced the revenues that would be received from property taxes from any particular development (industrial, commercial, or residential), local jurisdictions began to pay even more attention to the fiscal outcomes of land use decisions, and those uses that generated revenues in addition to property taxes have been elevated in importance.

The decision by local governments to utilize land for retail sales in order to generate sales tax revenues is one example of the fiscalization of land use. Local governments

have engaged in numerous activities to encourage retail activity in their jurisdiction, such as zoning excessively for retail, providing sales tax rebates to retailers who locate in their jurisdiction, waiving developer fees, and expediting the permit process.

This bill is intended to address, among other issues, the fierce competition that local entities are now facing in getting as much local (1.0%) sales and use tax revenue as they can.

COMMENTS

1. **Sponsor and purpose.** This bill is sponsored by the author in an effort to put jurisdictions in the Sacramento region on a "level playing field" in terms of per capita sales tax revenue. According to the author, this bill would allow all regional jurisdictions to benefit equally from future sales tax revenue growth, regardless of where growth occurs within the region, would allow jurisdictions to have more stability in their budget, and enable them to make planning decisions on a regional level.
2. **Summary of May 14th amendments.** The amendments replaced the exclusion for the City of South Lake Tahoe with an exclusion for the Tahoe region as defined in subsection (a) of Article II of Public Law 96-551. Other amendments included technical changes that would not impact the Board.
3. **Summary of January 29th amendments.** The amendments modified the definition of a qualified city or qualified county to include low income housing and open-space requirements, increased the population exemption from 10,000 to 15,000 people, removed the City of South Lake Tahoe from the definition of the greater Sacramento region, allowed cities and counties in the Sacramento region to voluntarily participate if the jurisdiction does not meet the "qualified" definition, added language providing that the provisions would not become effective if any bill is chaptered that decreases the amount of ad valorem property tax revenue or vehicle license fee revenue that is allocated or would otherwise be received by a local jurisdiction, and delayed the operative date until January 1, 2004.
4. **Summary of January 14th amendments.** The amendments modified the proposed allocation formula for the Sacramento region, added the low income housing requirement for cities and counties to qualify for a share of the distribution, changed the start date of the proposed allocation system to January 1, 2003, and changed the date the Legislative Analyst's Office must prepare a report for the Legislature, to January 1, 2010.
5. **The Legislative Analyst's Office, with help from the Board, would be required to report to the Legislature regarding the impact of the bill, as specified, in the Sacramento region.** In this regard, the Board would be able to provide actual sales tax allocation figures and other relevant data maintained in its records. The report would be due on or before January 1, 2010.
6. **Definition of the greater Sacramento region.** The proposed regional local sales tax revenue allocation program would only apply to jurisdictions located within the

greater Sacramento region. This bill defines the greater Sacramento region to mean the region encompassing the total combined area of the County of El Dorado, the County of Placer, the County of Sacramento, the County of Sutter, the County of Yolo, and the County of Yuba, but does not include the region, as defined in subsection (a) of Article II of Public Law 96-551, governed by the Tahoe Regional Planning Agency.

7. **Definition of Tahoe region.** The proposed regional local sales tax revenue allocation program would only apply to jurisdictions located within the greater Sacramento region. Specifically excluded from the definition of the greater Sacramento region would be the region, as defined in subsection (a) of Article II of Public Law 96-551, governed by the Tahoe Regional Planning Agency. Subsection (a) of Article II of Public Law 96-551 defines the region as follows:

   (a) "Region," includes Lake Tahoe, the adjacent parts of Douglas and Washoe Counties and Carson City, which for the purposes of this compact shall be deemed a county, lying within the Tahoe Basin in the State of Nevada, and the adjacent parts of the Counties of Placer and El Dorado lying within the Tahoe Basin in the State of California, and that additional and adjacent part of the County of Placer outside of the Tahoe Basin in the State of California which lies southward and eastward of a line starting at the intersection of the basin crestline and the north boundary of Section 1, thence west to the northwest corner of Section 3, thence south to the intersection of the basin crestline and the west boundary of Section 10; all sections referring to Township 15 North, Range 16 East, M.D.B. & M. The region defined and described herein shall be as precisely delineated on official maps of the agency.

   This definition would include partial jurisdictions, such as a portion of the unincorporated areas of El Dorado County and Placer County. The Board currently allocates local revenue based on tax area codes which correspond to the entire city or unincorporated county area. Since portions of unincorporated El Dorado County and unincorporated Placer County would be subject to the provisions of this bill, while other portions would not be, the Board would be required to develop and implement a new method of identifying the location of sale for the purpose of allocating the local tax in the unincorporated area of these two counties. This could add an additional layer of complexity and cost to the allocation of local tax revenues.

8. **Definition of qualified cities and qualified counties.** This bill provides that each qualified city and qualified county within the Sacramento region shall be allocated their base quarter revenue amount, with all remaining amounts allocated based on a situs and population formula. This bill defines a qualified city or qualified county as any city or county within the Sacramento region that imposes a sales tax and has a population growth rate of more than one-half of one percent. Additionally, this bill provides that a county is *not* a qualified county if all of the following conditions are met:

   - The county provides domestic violence shelters, and shelter or year-round services for the homeless population in the county.

- The county enacts an ordinance requiring that a fair share of the region's residential low and moderate income housing needs are located in the county, all new residential and commercial development occur within the existing boundaries of a city within the county, and for every acre of new residential and commercial development in the county, one acre be set aside in that city as open-space land.
- The county and two or more of the cities in the county have entered into a revenue sharing agreement.

A qualified city, within a county meeting the above criteria (which would not be a qualified county), may elect to participate in the proposed one percent local sales tax allocation provisions. Any city or county that does not meet the qualified definition or elect to participate in the proposed allocation of tax shall be allocated local sales tax revenue under current law provisions (situs).

9. **Base quarter revenue amount.** This bill provides that each jurisdiction shall be apportioned its base quarter revenue amount. This bill defines "base quarter revenue amount" to mean an amount of sales tax revenue that is equal to the amount of sales tax revenue for each jurisdiction that a qualified city or qualified county in the greater Sacramento region received in the corresponding calendar quarter in the year 2002, except for newly incorporated cities, whose base quarter revenue amount is the corresponding calendar quarter in the year prior to incorporation.

   There are several technical issues regarding the calculation of the base quarter revenue amount that need to be addressed. The current language of the bill requires a city or county to be a qualified city or county to receive their base quarter revenue amount. Discussion with the author's office indicate this will be amended so all cities and counties within the Sacramento region will get their base quarter revenue amount regardless of whether the city or county meets the "qualified" definition. It is unclear what would happen if the total revenue to be allocated for the Sacramento region was insufficient to provide each jurisdiction with its base quarter revenue amount. Would the cities and counties each take a proportionate reduction, or would the state be required to pay the difference? Also, would the base quarter revenue amount for a county be adjusted if a portion of that county later incorporates as a city? For any city that incorporates, the base quarter revenue amount is supposed to be the revenue from the prior year, but that amount would not be known so it would be difficult to determine its base quarter revenue amount.

10. **Definition of housing eligible.** The proposed allocation formula provides that one-third of the remaining revenue (after allocation of the base quarter revenue amount) shall be allocated based on the location of sale, provided the local jurisdiction qualifies as housing eligible. This bill defines a city or county as housing eligible if all of the following criteria are met:

    - Five percent or more of the building permits issued for new construction or substantial rehabilitation (more than $7,500) of existing structures are for property that is affordable to, and occupied by, low or very low income

households or adopts a mixed-income housing ordinance that assures construction of units affordable to a minimum of five percent very low and five percent low-income households in any new residential development. A qualified city or qualified county is exempt from any of these requirements if the city or county has a population of 15,000 or less.

- The city or county provides domestic violence shelters, and shelter or year-round services for the homeless population. A qualified city or qualified county is exempt from this requirement if the city or county has a population of 15,000 or less.
- The city or county filed an inventory of potential infill development or open-space acquisition sites in its jurisdiction, and an action plan for proceeding on those opportunities.

11. **Some of the increased administrative costs could be paid by cities outside of the region.** The Board's central agency costs and some shared costs would increase as a result of this bill, and those costs are shared by all cities and counties statewide. Central agency costs are those costs incurred by the state's central service departments for activities that benefit all state departments, including the Board. Examples of these activities include the State Controller issuing warrants and the State Treasurer cashing warrants. Shared costs are defined as the costs of the Board's tax administration system that benefit the state, local governments, and special taxing jurisdictions individually and jointly but cannot be separately identified as being directly incurred to support any entity. These are the Board's basic, or infrastructure, costs. However, the bill could be amended so that only the cities and counties in the region pay the increased costs.

12. **The Office of Legislative Counsel has issued an opinion regarding the constitutionality of this bill.** At the request of Assembly Member Leslie, the Office of Legislative Counsel has issued an opinion that the Legislature may, by statute, and in the absence of an authorizing amendment to the California Constitution, enact a valid statute that requires local sales and use tax revenues be allocated on a non-situs basis, outside the city or county within which the taxable sale or use occurred, only if that statute requires the revenue so allocated be used to serve a specific public purpose of the city or county within which the revenue was collected, and the continued imposition of that tax, from which those local revenues are derived, is approved by the voters of the imposing county or city as required by the California Constitution.

13. **Suggested amendments.** As currently written, this bill contains several provisions that require further definition or amendments to allow the Board to properly administer its provisions. The following amendments are suggested:

- Use tax should be specifically included. As currently written, this bill only applies to sales tax revenues.
- Limit the computation of the base quarter revenue amount to return information only. Excluding uncommon payments to cities and counties such as fund transfers, accounts receivable, refunds and audit determinations would prevent

the Board from making numerous adjustments to the base quarter revenue amount, and more accurately reflect basic taxable activity in the city or county.

- Provide direction on how to handle a shortfall of revenues. This bill guarantees each jurisdiction their base quarter revenue amount. However, this bill does not provide a source of funding should the total revenue for the greater Sacramento region fall short of the base quarter revenue amounts guaranteed to each jurisdiction.
- Require some other agency, such as SACOG, to certify that the jurisdictions meet the various requirements contained in this bill. The Board does not currently gather information this bill would require to determine if a jurisdiction would be allocated revenue. Requiring the Board to obtain the necessary information, such as the number of building permits issued in a jurisdiction, will add additional costs to the administration of the proposed allocation system, and could result in delayed payments to affected jurisdictions.
- Require the computation of population ratios to a specific number of decimal places. This bill would require 1/3 of the growth revenue be allocated based on population figures obtained from the Department of Finance. The Board would use the supplied population figures to determine the population ratios. Since the amount of revenue to be allocated is large and the resulting allocations can vary based on the number of decimal places used to calculate the ratio, it is recommended that the proposed statute identify the number of decimal places to be used in calculating the population ratios.
- Limit the allocation of the additional costs to the jurisdictions affected by this bill. Current law provides that all costs associated with administering the local tax be shared by all jurisdictions in the state. It seems unreasonable to ask jurisdictions outside the greater Sacramento region to pay the increased costs associated with this bill.

Board staff will work with the author's office on suggested technical amendments as the bill moves through the Legislature.

14. **Related legislation.** A similar bill dealing with local government finance is AB 2878 (Wiggins) introduced during the current Legislative Session. AB 2878 would modify the property tax allocation to a city or county, provide that a city may not impose a sales and use tax rate in excess of 0.85% except under specified circumstances, and prohibit the state from transferring money from the General Fund to cities and counties to fund vehicle license fee offsets. The Board voted to support AB 2878.

    This bill is similar to SB 1982 (Alpert) and SB 2000 (Polanco) from the previous session. In their original forms, those bills would have changed the local sales and use tax distribution method from the current situs-only basis (place of sale) to combinations of situs and population bases for each county and all cities within the county. The Legislature then created a conference committee centered around another bill, AB 1396 (Aroner, et al.), to address issues relating to local government finance in a comprehensive package. The authors stripped the original language in SB 1982 and SB 2000 in order to be a part of those discussions. As enacted, AB

1396 (Chapter 903, Stats. 2000) simply appropriated $212 million for local fiscal relief.

This bill is also similar to AB 3505 (V. Brown) from the 1993-94 Legislative Session. That bill, which the Board voted to oppose, would have provided a change to the distribution of the local sales and use tax from the situs basis to a per capita basis for each county and all cities within the county. The Board was concerned with the "winners" and "losers" situation that the bill would have created. Assembly Bill 3505 failed to pass the Assembly Local Government Committee.

COST ESTIMATE

The Fund Distribution System the Board currently utilizes to allocate local tax revenue allocates tax by situs alone. In order to maintain the integrity of the current system for the majority of jurisdictions not affected by this bill, the proposed local tax allocation provisions would require the Board to handle the affected jurisdictions in a different way, which would require extensive programming. Revenue and Taxation Code Section 7204.3 provides that the Board shall charge jurisdictions for administrative costs and shall deduct the costs in equal amounts from the quarterly allocations. As noted in Comment 11, some of the additional costs would be borne by all cities and counties throughout the state. The estimated costs associated with implementation and maintenance of such a system are as follows:

	FY 2002-03	FY 2003-04	FY 2004-05	FY 2005-06
Personal Services	$ 84,100	$198,400	$270,100	$270,100
Operating Expense and Equipment	1,891,800	714,200	35,900	26,200
Total	$1,975,900	$912,600	$306,000	$296,300

REVENUE ESTIMATE

Background, Methodology, and Assumptions

Currently, the one-percent local sales and use tax revenues are allocated to the jurisdiction where the taxable transaction occurred. Under this bill, the one-percent local sales and use tax revenues for the six-county greater Sacramento region would be apportioned as follows starting with the first quarter of 2004:

- Each city and county would retain their 2003 base year sales tax dollar amount.

Growth in sales tax revenue would be distributed according to the following formula:

- Situs - Return 1/3 of all regional sales tax growth no differently than it is today, on a point of sale basis.
- Per Capita - Return 1/3 of all regional sales tax growth on a per capita basis.
- Regional Need – Return 1/3 of all regional sales tax growth on a point of sale basis if the city or county is housing eligible.

This bill would also reward multi-county regions that engage in Smart Growth Principles, which include regional tax revenue sharing, provision of social services, enhancing open space and agricultural land acquisition, transit oriented development(s), and/or infill development(s).

This bill would not impact the total amount of one-percent local sales and use tax revenue collected. However, some jurisdictions would receive more revenue under this proposal than they would have under the current method, and others would receive less. As an indication of the amount of shift in one-percent local sales and use tax revenues between the jurisdictions in the greater Sacramento region, the attached table compares the actual allocations for second and third quarter 2001 with the proposed method using 2000 instead of 2003 as the base year.

Revenue Summary

There would not be any impact in total one-percent revenues resulting from this proposal. However, there would be a shift in revenues between the jurisdictions in the greater Sacramento region. See the attached table for an indication of the magnitude of the revenue shift.

Analysis prepared by:	Bradley Miller	445-6662	05/27/02
Revenue estimate by:	Dave Hayes	445-0840	
Contact:	Margaret S. Shedd	322-2376	

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AB 680 Sales Tax Analysis
Comparison of Current vs. Proposed Revenue Allocations in SACOG Region for 2nd and 3rd Quarter 2001
El Dorado (except South Lake Tahoe), Placer, Sacramento, Sutter, Yolo, and Yuba counties.

Assumptions

- Assume "in-lieu" revenue to redevelopment areas are not affected and continue to be allocated under current allocation method.
- Use year-to-year population change to measure population growth.
- No city or county with a population growth rate of less than one-half of one-percent participates in the proposed allocation.
- Remainder = Current quarter regional total – base quarter regional total. Assume negative remainder is allocated in the same fashion as positive remainders.
- Regional need. Assume all qualified cities and counties meet housing eligibility criteria.
- There was a sizeable annexation to Yuba City in 2000; as a result, population growth is negative in unincorporated area and Sutter County is not qualified.
- No adjustment was made to base quarter revenue for Sutter County for the annexation to Yuba City.
- Newly incorporated city. Finance did not publish 1/1/2001 population for Elk Grove; use 72,000 estimated population from city website. Subtract population for Elk Grove from unincorporated, as a result Sacramento County is not "qualified". Without adjustment, 1.9% growth in unincorporated.

ATTACHMENT

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2nd quarter 2001 Assumptions

- The 2nd quarter 2001 payments to Yuba City and Sutter County included adjustments for misallocations for 1st, 2nd, and 3rd quarter 2000.
- A total of $860,000 was transferred to Sutter County from Yuba City in 2nd quarter 2001. The 2nd quarter 2000 payment to Yuba City included $146,350 that should have instead been paid to Sutter County; the amounts used below for 2nd quarter 2001 and 2nd quarter 2000 allocations for these two jurisdictions have been adjusted for the transfer and the misallocation.
- For Elk Grove, use 2nd quarter 2001 for base quarter revenue since revenues for periods prior to incorporation are not available. Assume that the base quarter revenue for unincorporated area is not adjusted for new city.

				2nd Quarter 2001						
				Allocation Method						
	January 1 Population			*Current*	Proposed AB 680					Difference
Jurisdiction	**2000**	**2001**	**Growth**	**Situs Based**	Base (2000)	Situs	Per capita	Regional need	Total	Proposed - Current
El Dorado County										
~~South Lake Tahoe~~	~~23,900~~	~~23,950~~	~~0.21%~~	~~$854,105~~	~~$0~~	~~$0~~	~~$0~~	~~$0~~	~~$854,105~~	~~$0~~
Placerville	9,675	9,900	2.33%	$840,138	$689,962	$4,025	$1,731	$4,025	$699,743	-$140,395
Unincorporated	123,600	125,800	1.78%	$1,777,102	$1,684,033	$8,514	$21,991	$8,514	$1,723,052	-$54,050
Placer County										
Auburn	12,600	12,500	-0.79%	$675,975	$0	$0	$0	$0	$675,975	$0
Colfax	1,510	1,540	1.99%	$142,631	$107,813	$683	$269	$683	$109,448	-$33,183
Lincoln	10,700	13,900	29.91%	$291,020	$225,309	$1,394	$2,430	$1,394	$230,527	-$60,492
Loomis	6,325	6,300	-0.40%	$243,896	$0	$0	$0	$0	$243,896	$0
Rocklin	36,000	38,650	7.36%	$1,243,019	$1,088,817	$5,955	$6,757	$5,955	$1,107,484	-$135,536
Roseville	80,100	83,000	3.62%	$7,221,714	$6,341,462	$34,598	$14,509	$34,598	$6,425,167	-$796,547
Unincorporated	101,500	101,600	0.10%	$3,088,764	$0	$0	$0	$0	$3,088,764	$0
Sacramento County										
Citrus Heights	85,400	86,800	1.64%	$2,479,234	$2,675,199	$11,878	$15,174	$11,878	$2,714,129	$234,895
Elk Grove	0	72,000	NEW	$2,265,847	$2,265,847	$10,855	$12,587	$10,855	$2,300,144	$34,297
Folsom	51,300	57,200	11.50%	$3,573,291	$2,935,479	$17,119	$9,999	$17,119	$2,979,716	-$593,575
Galt inc. redev.	19,550	20,250	3.58%	$231,749	$239,575	$1,110	$3,540	$1,110	$245,335	$13,586
Redevelopment				$190,615					$190,615	$0
Galt w/o redev.				$41,134					$54,720	$13,586
Isleton	840	840	0.00%	$43,475	$0	$0	$0	$0	$43,475	$0
Sacramento	411,200	418,700	1.82%	$13,998,829	$15,027,856	$67,067	$73,194	$67,067	$15,235,184	$1,236,355
Unincorporated	662,300	602,900	-8.97%	$20,949,887	$0	$0	$0	$0	$20,949,887	$0
Sutter County										
Live Oak	6,350	6,475	1.97%	$38,355	$30,232	$184	$1,132	$184	$31,732	-$6,622
Yuba City	37,150	44,300	19.25%	$1,375,140	$1,800,961	$6,588	$7,744	$6,588	$1,821,881	$446,740
Unincorporated	36,150	30,150	-16.60%	$1,690,173	$0	$0	$0	$0	$1,690,173	$0
Yolo County										
Davis inc. redev.	60,200	62,200	3.32%	$1,345,206	$1,245,978	$6,445	$10,873	$6,445	$1,269,741	-$75,466
Redevelopment				$923,625					$923,625	$0
Davis w/o redev.				$421,582					$346,116	-$75,466
West Sacramento	31,800	32,250	1.42%	$2,596,055	$2,509,232	$12,437	$5,638	$12,437	$2,539,744	-$56,311
Winters	6,125	6,250	2.04%	$57,982	$56,060	$278	$1,093	$278	$57,709	-$273
Woodland	49,500	50,600	2.22%	$1,970,878	$2,009,824	$9,442	$8,846	$9,442	$2,037,554	$66,675
Unincorporated	21,600	22,150	2.55%	$585,490	$495,908	$2,805	$3,872	$2,805	$505,390	-$80,100
Yuba County										
Marysville	12,450	12,200	-2.01%	$389,557	$0	$0	$0	$0	$389,557	$0
Wheatland	2,310	2,280	-1.30%	$21,062	$0	$0	$0	$0	$21,062	$0
Unincorporated	46,200	46,300	0.22%	$456,597	$0	$0	$0	$0	$456,597	$0
TOTAL	1,922,435	1,967,035	2.32%	$69,593,068	$41,429,548	$201,377	$201,379	$201,377	$69,593,067	-$1
"Qualified" total		1,151,965		$42,033,683						
Remainder				$604,134						
x 1/3				$201,378						

ATTACHMENT

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El Dorado (except South Lake Tahoe), Placer, Sacramento, Sutter, Yolo, and Yuba counties.

3rd Quarter 2001 Assumptions

- The 3rd quarter 2000 payment to Yuba City included $644,000 that should have instead been paid to Sutter County. The amounts used below for 3rd quarter 2000 allocations for these two jurisdictions have been corrected for this.
- For Elk Grove, use 3rd quarter 2001 for base quarter revenue since revenues for periods prior to incorporation are not available.

				3rd Quarter 2001						
				Allocation Method						
	January 1 Population			*Current*	Proposed AB 680					Difference
Jurisdiction	**2000**	**2001**	**Growth**	**Situs Based**	Base (2000)	Situs	Per capita	Regional need	Total	Proposed - Current
El Dorado County										
~~South Lake Tahoe~~	~~23,900~~	~~23,950~~	~~0.21%~~	~~$1,116,444~~	~~$0~~	~~$0~~	~~$0~~	~~$0~~	~~$1,116,444~~	~~$0~~
Placerville	9,675	9,900	2.33%	$804,572	$847,812	$14,862	$7,058	$14,862	$884,594	$80,021
Unincorporated	123,600	125,800	1.78%	$1,950,085	$1,656,575	$36,022	$89,692	$36,022	$1,818,311	-$131,774
Placer County										
Auburn	12,600	12,500	-0.79%	$580,876	$0	$0	$0	$0	$580,876	$0
Colfax	1,510	1,540	1.99%	$137,845	$119,284	$2,546	$1,098	$2,546	$125,474	-$12,370
Lincoln	10,700	13,900	29.91%	$267,184	$245,643	$4,935	$9,910	$4,935	$265,423	-$1,761
Loomis	6,325	6,300	-0.40%	$228,460	$0	$0	$0	$0	$228,460	$0
Rocklin	36,000	38,650	7.36%	$1,165,034	$1,174,811	$21,521	$27,556	$21,521	$1,245,409	$80,375
Roseville	80,100	83,000	3.62%	$7,663,385	$7,268,669	$141,558	$59,176	$141,558	$7,610,961	-$52,423
Unincorporated	101,500	101,600	0.10%	$3,141,624	$0	$0	$0	$0	$3,141,624	$0
Sacramento County										
Citrus Heights	85,400	86,800	1.64%	$2,468,031	$2,599,890	$45,589	$61,886	$45,589	$2,752,954	$284,923
Elk Grove	0	72,000	NEW	$2,281,143	$2,281,143	$42,137	$51,334	$42,137	$2,416,751	$135,608
Folsom	51,300	57,200	11.50%	$3,417,325	$2,915,595	$63,125	$40,782	$63,125	$3,082,627	-$334,697
Galt inc. redev.	19,550	20,250	3.58%	$266,175	$233,383	$4,917	$14,438	$4,917	$257,655	-$8,521
Redevelopment				$178,230					$178,230	$0
Galt w/o redev.				$87,946					$79,425	-$8,521
Isleton	840	840	0.00%	$41,168	$0	$0	$0	$0	$41,168	$0
Sacramento	411,200	418,700	1.82%	$15,582,873	$14,612,914	$287,847	$298,520	$287,847	$15,487,128	-$95,745
Unincorporated	662,300	602,900	-8.97%	$20,649,020	$0	$0	$0	$0	$20,649,020	$0
Sutter County										
Live Oak	6,350	6,475	1.97%	$35,610	$32,486	$658	$4,616	$658	$38,418	$2,808
Yuba City	37,150	44,300	19.25%	$1,867,875	$1,693,595	$34,503	$31,585	$34,503	$1,794,186	-$73,689
Unincorporated	36,150	30,150	-16.60%	$621,074	$0	$0	$0	$0	$621,074	$0
Yolo County										
Davis inc. redev.	60,200	62,200	3.32%	$1,345,206	$1,245,978	$24,849	$44,347	$24,849	$1,340,023	-$5,184
Redevelopment				$923,625					$923,625	$0
Davis w/o redev.				$421,582					$416,398	-$5,184
West Sacramento	31,800	32,250	1.42%	$2,596,055	$2,509,232	$47,954	$22,993	$47,954	$2,628,133	$32,078
Winters	6,125	6,250	2.04%	$57,982	$56,060	$1,071	$4,456	$1,071	$62,658	$4,676
Woodland	49,500	50,600	2.22%	$1,970,878	$2,009,824	$36,406	$36,076	$36,406	$2,118,712	$147,833
Unincorporated	21,600	22,150	2.55%	$585,490	$495,908	$10,815	$15,792	$10,815	$533,330	-$52,160
Yuba County										
Marysville	12,450	12,200	-2.01%	$469,974	$0	$0	$0	$0	$469,974	$0
Wheatland	2,310	2,280	-1.30%	$22,422	$0	$0	$0	$0	$22,422	$0
Unincorporated	46,200	46,300	0.22%	$514,452	$0	$0	$0	$0	$514,452	$0
TOTAL	1,922,435	1,967,035	2.32%	$70,731,816	$41,998,800	$821,315	$821,315	$821,315	$70,731,814	-$2
"Qualified" total		1,151,965		$44,462,748						
Remainder				$2,463,947						
x 1/3				$821,316						