

North Richmond Annexation

Fiscal Impact Analysis

Administrative Draft Report

June 13, 2017

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Executive Summary

The City of Richmond contracted with Willdan Financial Services to conduct a fiscal impact analysis and write a report that identifies the estimated fiscal impacts of the potential annexation of the unincorporated community of North Richmond to the City of Richmond.¹ A **Fiscal Impact Analysis** estimates the net **impact** on government of the results of additional service demands in the area that is being annexed to the City. This is done by estimating the increase in revenues and expenditures to a city. For Richmond, the estimated revenues that will be increased include a variety of taxes including, but not limited to, property taxes and sales tax from the existing and planned development in the area. Table 11 of this report summarizes the different tax categories and estimated annual revenues for the existing community at annexation and under various development scenarios. Expenditures are calculated by estimating costs to the City for services, including police, fire and facilities maintenance due to an increased service population and service area.

Background and Study Objectives

North Richmond is an unincorporated community in Contra Costa County (County) generally bounded by the Richmond Parkway to the west, Wildcat Creek to the south, the Union Pacific Railroad tracks to the east, and San Pablo Creek to the north. The City of Richmond nearly surrounds North Richmond and already provides some services to the community. The City is interested in potentially annexing North Richmond to streamline service delivery and pursue the City's planning interests. This analysis will provide stakeholders and decision makers the fiscal implications of annexing North Richmond to the City, at annexation and under various development scenarios.

Summary of Fiscal Impact Results

Following is a summary of the fiscal impact analysis, explained in further detail (including definitions and assumptions) in the body of the report. Note that net fiscal impact is estimated with and without property tax override revenue.²

- *At annexation, as shown in **Table 1**, and in more detail in Table 11, North Richmond will generate fiscal revenue to the City of Richmond of between \$2.4 million and \$2.8 million annually, depending on if the City will receive property tax override revenue in North Richmond.*

¹ This report is jointly funded by the City of Richmond and Contra Costa County.

² In addition to its share of the ad valorem property tax revenue, the City currently receives an additional property tax override revenue of 14%. It is unclear if this revenue would also be collected in North Richmond. Accordingly, estimates of net fiscal impact are shown with and without this revenue source.

- *At annexation, annual expenditures will equal roughly \$4.8 million to serve North Richmond. Expenditures will exceed revenues by between roughly \$2 and \$2.3 million, depending on if the City will receive property tax override revenue in North Richmond.*
- *The development scenarios that feature primarily nonresidential land uses are fiscally negative.*
- *The analysis “breaks even” only once a significant amount of residential development has occurred.*

Organization of the Report

The remainder of the report details the results of Willdan’s research and analysis:

1. Introduction
2. Overview of Fiscal Impact Analysis Methodology
3. Fiscal Impacts
4. Capital Needs

Table 1: Summary of Estimated City of Richmond Fiscal Impact from North Richmond Annexation

Annual General Fund Impact¹	Existing Development At Annexation	1993 N. Richmond Shoreline Specific Plan Development	Approved Development	Development Pending Approval	Total Approved Development and Pending Approval	2011 N. Richmond Specific Plan Development	Break Even
<i>Including Property Tax Override Revenue</i>							
Revenues ²	\$ 2,816,174	\$ 1,471,874	\$ 354,013	\$ 963,501	\$ 1,317,515	\$ 7,279,148	\$ 4,093,749
Expenditures ³	4,780,488	535,583	140,854	354,514	495,368	3,905,792	2,128,603
Net Impact	\$ (1,964,314)	\$ 936,291	\$ 213,160	\$ 608,987	\$ 822,147	\$ 3,373,356	\$ 1,965,146
Net Impact Including Existing Development		\$ (1,028,023)	\$ (1,751,155)	\$ (1,355,327)	\$ (1,142,167)	\$ 1,409,041	\$ 832
<i>Excluding Property Tax Override Revenue</i>							
Revenues ²	\$ 2,445,682	\$ 1,158,029	\$ 280,268	\$ 758,720	\$ 1,038,988	\$ 5,977,463	\$ 3,329,514
Expenditures ³	4,780,488	535,583	140,854	354,514	495,368	3,905,792	2,128,603
Net Impact	\$ (2,334,806)	\$ 622,446	\$ 139,415	\$ 404,206	\$ 543,620	\$ 2,071,671	\$ 1,200,910
Net Impact Including Existing Development		\$ (1,712,360)	\$ (2,195,391)	\$ (1,930,600)	\$ (1,791,185)	\$ (263,135)	\$ (1,133,895)

¹ Annual General Fund impact at build out in 2016 dollars.

² See Table 11.

³ See Table 17.

Source: Willdan Financial Services

1. Introduction

This report identifies the fiscal impacts that would be generated by annexation of North Richmond to the City of Richmond. This chapter describes the project area background.

Project Area Background

Existing development and several alternative development scenarios for North Richmond are detailed in **Table 2**. The area consists of approximately 254 acres of residential, commercial, industrial, open space and undeveloped land uses. Of that, approximately 47 acres are occupied by 409,000 square feet of commercial/industrial land uses. Residential land uses primarily consist of single family housing. Multifamily units comprise 461 of the total 1,323 dwelling units currently in the study area.

This analysis examines the fiscal impacts of annexation under several development scenarios:

- **At annexation:** current, existing development with no assumed growth
- **1993 North Richmond Shoreline Specific Plan:** This document projected the development of nonresidential uses in the northern section of North Richmond. Willdan estimates that half of the 147 heavy industrial acres are located within North Richmond. This scenario assumes the development of those acres.
- **Approved development:** The County provided Willdan an accounting of residential and commercial/industrial projects currently approved for development in North Richmond.
- **Development pending approval:** In addition to the approved projects noted above, the County provided Willdan with a list of projects currently under review. This scenario examines the fiscal impacts of annexation, assuming all projects currently under review are developed.
- **2011 North Richmond Specific Plan (Plan):** This Specific Plan was never adopted and diverges from the current land use designations in the area. It projects 10,000 square feet of retail and 450,000 square feet of commercial/industrial land uses in the area. The Plan also envisions 2,100 additional dwelling units and the development of 17 acres of public parks.
- **Break Even:** Estimates the amount of development that would be needed for expenditures to equal costs in North Richmond. This scenario assumes that property tax override revenue will be collected in North Richmond.

Table 2 summarizes the development scenarios examined in this fiscal impact analysis.

Table 2: Development Program

Development Type	At Annexation		1993 N. Richmond Shoreline Specific Plan Development		Approved Development	Development Pending Approval	Total - Approved and Pending Approval	2011 North Richmond Specific Plan Development		Break Even
	Acres	Sq. Ft. or Dwelling Units	Acres	Sq. Ft. or Dwelling Units ¹	Sq. Ft. or Dwelling Units	Sq. Ft. or Dwelling Units		Acres	Sq. Ft. or Dwelling Units	
<i>Nonresidential Building Square Feet</i>										
Commercial/Retail ²	-	-	-	-	-	-	-	10.85	10,000	10,000
Commercial/Industrial ³	47.00	409,000	73.5	1,281,000	243,400	817,500	1,060,900	27.85	450,000	1,060,900
Subtotal	47.00	409,000	73.5	1,281,000	243,400	817,500	1,060,900	38.70	460,000	1,070,900
<i>Residential Dwelling Units</i>										
Multifamily		462	-	-	42	9	51		685	200
Single Family Detached		776	-	-	-	2	2		240	200
Single Family / Duplex / Townhomes		85	-	-	-	-	-		1,175	431
Subtotal	2.70	1,323	-	-	42	11	53	77.09	2,100	831
<i>Open Space and Infrastructure</i>										
Public Park	5.40		152.00					17.00		
Open Space	50.00							50.00		

¹ North Richmond Shoreline Specific Plan identifies a floor-area-ratio (FAR) of 0.4 for heavy industrial uses. Willdan estimates that approximately half of the 147 acres of heavy industrial land use from the Shoreline Specific Plan is within North Richmond.

² De minimis amount of local-serving retail exists in North Richmond.

³ Existing square footage estimate based on assumption of a floor area ratio of 0.20 for industrial land uses. Existing acres of land at annexation identified in Table 2.2 of the North Richmond Specific Plan (Draft).

Sources: Figure 6 and Table 1 of the North Richmond Shoreline Specific Plan, 1993; Tables 2.2, 9.1 and 9.4, North Richmond Specific Plan (Draft), December 2011; Table B25024, U.S. Census Bureau, 2010-2014 American Community Survey 5-Year Estimates; Contra Costa County; Willdan Financial Services.

Table 3 calculates the service population associated with each of the development scenarios summarized in Table 2. The estimated number of persons served includes existing residents and employees and anticipated residents and employees associated with each scenario. Willdan assumed that the on-site residential units would be occupied by households that range from 1.59 to 3.71 persons per household, based on data specific to North Richmond from 2010 to 2014, according to the U.S. Census. The factors used to estimate the number of employees by land use range from 400 square feet per employee for retail uses to 700 square feet per employee for commercial/industrial. Willdan assumes that each employee has approximately one half the impact of a resident on the cost of providing municipal services. Therefore, the total number of persons served is equal to the on-site residential population plus half the on-site employee population. The fiscal analysis uses this “total persons served” figure to estimate municipal service revenue and cost increases.

Table 3: Demographic Calculations

Type	Existing Development At Annexation	1993 N. Richmond Shoreline Specific Plan Development	Approved Development	Development Pending Approval	Total Approved Development and Pending Approval	2011 N. Richmond Specific Plan Development	Break Even
<i>Residential Dwelling Units</i>							
Multifamily	462	-	42	9	51	685	200
Single Family Detached	776	-	-	2	2	240	200
Single Family / Duplex / Townhomes	85	-	-	-	-	1,175	431
Total Residential Dwelling Units	1,323	-	42	11	53	2,100	831
<i>Nonresidential</i>							
Commercial/Retail	-	-	-	-	-	10,000	10,000
Commercial/Industrial	409,000	1,281,000	243,400	817,500	1,060,900	450,000	1,060,900
Total Nonresidential	409,000	1,281,000	243,400	817,500	1,060,900	460,000	1,070,900
Persons Served¹							
<i>Residential Dwelling Units¹</i>							
Multifamily	735	-	67	14	81	1,089	318
Single Family Detached	2,879	-	-	7	7	890	742
Single Family / Duplex / Townhomes	315	-	-	-	-	4,359	1,599
Total Residential Population	3,929	-	67	22	89	6,339	2,659
<i>Nonresidential²</i>							
Commercial/Retail	-	-	-	-	-	25	25
Commercial/Industrial	584	1,830	348	1,168	1,516	643	1,516
Total Employees	584	1,830	348	1,168	1,516	668	1,541
Total Persons Served	4,221	915	241	606	846	6,673	3,429

¹ Assumes 3.71 residents per single family unit, and 1.59 residents per multifamily unit, based on data from the American Community Survey from the US Census.

² Assumes 400 square feet per employee for commercial/retail uses, and 700 square feet per employee for commercial/industrial uses based on Willdan research and industry standards.

Sources: U.S. Census Bureau, 2010-2014 American Community Survey 5-Year Estimates; Table 2, Willdan Financial Services.

2. Methodology, Assumptions and Key Drivers

This chapter discusses data gathering process, and analysis methodology used to calculate the fiscal impact analysis results.

Fiscal Impact Methodology

This section details the underlying methodology used to estimate the fiscal impact of the proposed North Richmond annexation on the City of Richmond.³ The fiscal impact analysis uses a combination of techniques to estimate the increases in revenues and expenditures. Where possible, the increases in revenues and expenditures are modeled following the manner in which they are collected and allocated, referred to as the case study methodology. For example, increases in property tax revenues are based on an estimate of the increase in assessed valuation associated with a given project component. In other cases, where this type of detailed modeling is not possible due to lack of adequate data, Willdan utilized revenue multipliers that represent the current average per service population. Generally, this methodology presents a reasonably conservative analysis of the potential fiscal impacts of the proposed development.

In addition to applying case study-based or service population-based estimates of General Fund revenues and expenditures, certain municipal line item revenues or costs vary more with growth and development than others. For example, on the expenditures side, Community Services costs vary more with population growth than General Government costs. Therefore, a percent variable factor was included in the analysis of the major line items.

To generate the fiscal impact model, Willdan used the adopted budget for fiscal year 2016-2017 to extrapolate revenues and expenditures that could result from the North Richmond annexation. All results of the analysis are presented in current dollars, rather than inflated to a future nominal value. It is important to note that the analysis does not consider excess capacity that may exist for particular city services or the possibility that the proposed development might fall at a service threshold level, requiring major new capital construction to accommodate increased growth. Rather, it applies current fiscal conditions and municipal service levels to anticipate future costs upon completion and operation.

³ The ultimate revenue and service arrangements are subject to approval by LAFCO through an annexation process, so for the purposes of this report Willdan has assumed that the project will eventually be fully integrated into the City's services, and that property tax rates will be comparable to elsewhere in the City.

Assumptions

The following list documents additional land use, demographic, and other development-related assumptions used in this fiscal impact analysis:

- **Existing Population and Employment Estimates** – Demographic data used to estimate existing population and employment in the City of Richmond came from the California Department of Finance, and the Association of Bay Area Governments (ABAG).
- **Richmond FY 2016-17 Budget** – The analysis utilizes the most recently available adopted budget for the City at the time of the preparation of this report.
- **Future Population and Employee Estimates** – Population projections are calculated using average persons-per-household factors derived from the U.S. Census. Employee estimates are based on average square feet per employee factors for nonresidential land uses.
- **Assessed Value** – The assessed valuation of North Richmond was provided by the Contra Costa County Assessor's Office for the 2016-2017 Roll Year.

General assumptions and land use assumptions are presented in **Tables 4 and 5**. The paragraphs that follow provide detailed explanations of each table utilized in the model.

Table 4: General Assumptions

Item	Assumption
General Assumptions	
Base Fiscal Year ¹	FY 2016-2017
Property Turnover Rate (% per year)²	
Apartments	5%
Single Family Homes and Townhomes	10%
Non-Residential	5%
General Demographic Characteristics	
City of Richmond	
City of Richmond Population ³	110,378
Persons Employed in the City of Richmond ⁴	30,790
City of Richmond Persons Served ⁵	125,773

¹ Revenues and expenditures are in 2016 dollars.

² Property turnover rates based on Willdan research.

³ Based on January 2016 estimates from the California Department of Finance.

⁴ Based on 2010 ABAG assumption from Plan Bay Area 2013.

⁵ Defined as total population plus 50% of employees.

Sources: California Department of Finance, ABAG, Willdan Financial Services

Table 5: Land Use Assumptions

Land Use	Estimated Unit Size (Sq Ft) ¹	Estimated Assessed Value Per Sq Ft ²
<i>Residential</i>		
Multifamily	1,000	\$ 240
Single Family Detached	2,100	250
Single Family / Duplex / Townhome	1,900	250
<i>Nonresidential</i>		
Commercial/Retail	n/a	\$ 250
Commercial/Industrial	n/a	175
Subtotal		

¹ Estimated unit sizes based on Willdan research.

² Estimated assessed values per square foot or room based on Willdan research.

Sources: Table 3, Willdan Financial Services.

Key Drivers and Interrelationships of Analysis Results

As will be discussed further below, there are several factors that are key drivers for the results of the fiscal impact analysis:

- **Assessed Value:** Willdan has used a combination of market analysis and comparables to project the likely assessed value of development. The assessed value determines the property tax paid by development. A reduction in the projected market value of development would result in lower property tax revenues.
- **City share of ad valorem property tax:** North Richmond is currently in unincorporated Contra Costa County. It has not yet been determined what the City's share of ad valorem property tax will be in the area of the project currently under the jurisdiction of Contra Costa County. This analysis assumes that the City will receive the same share of property tax in the annexed area as in the rest of the City. The eventual tax sharing agreement will be the subject of a negotiation of the City and County, facilitated by LAFCo. Note that a lower tax rate for the City in the annexed area will result in lower property tax revenues from the annexed area.
- **Retail sales tax:** Retail sales tax is a relatively small part of the projected revenue for the project, and is therefore not a key driver.

3. Fiscal Impact Analysis

General Fund Revenues

A listing of all General Fund revenue sources and the corresponding methodology used to forecast future project revenues is shown in **Table 6**. For some categories, such as property and sales tax, Willdan prepared a case study consisting of detailed revenue projections. For other categories where the impact of the project on revenues is more diffuse, Willdan has calculated the revenue the City receives on a per capita basis. To account for the fact not all revenue is directly related to population, Willdan has applied a “percent variable” factor to each of the per capita estimates, ranging from ten percent for revenue from other agencies to 75-percent for utility user taxes. It is important to note that these factors are estimates based on the nature of the project, its size relative to the City, and Willdan’s experience with other projects.

Table 6: City Revenues & Estimating Methodologies, FY 2016-17

Description by Entity	Budgeted Revenue Amount	Methodology	Factors		
			Gross	Percent Variable	Net
Annual General Fund Revenues					
Property Tax	\$ 37,296,608	Case Study	\$ -		\$ -
Property Transfer Tax	5,250,000	Case Study	-		-
Sales Tax	40,906,608	Case Study	-		-
Transient Occupancy Tax	1,253,722	Case Study	-		-
Franchise Fees	240,230	Per Persons Served	1.91	50%	0.96
Other Taxes	4,058,912	Per Persons Served	32.27	25%	8.07
Utility User Tax	44,657,538	Per Persons Served	355.06	75%	266.30
Licenses and Permits	5,663,753	Per Persons Served	45.03	25%	11.26
Fines	1,063,088	Per Persons Served	8.45	50%	4.23
Income from Investments	793,375	Not Applicable	-	-	-
Loan/Bond Proceeds	107,515	Not Applicable	-	-	-
Revenue from Other Agencies	2,983,968	Per Persons Served	23.73	10%	2.37
Fees and Charges	3,311,778	Per Persons Served	26.33	50%	13.17
Miscellaneous	4,335,927	Per Persons Served	34.47	35%	12.07
Total Revenues	\$ 151,923,022				

Source: City of Richmond Adopted Budget 2016-2017.

Property Tax and Transfer Tax

The property taxes the City will receive from the project are derived from the total assessed value of new development and the City’s property tax allocation share of the one percent ad valorem property tax. Ad valorem property tax are the taxes that are charged based on the assessed value of real property. Any allocation of property tax for annexation area will be subject to a tax sharing agreement between the City and Contra

Costa County. Willdan assumed that the City would receive the same share of combined City and County property tax allocation as is received in the City's existing area.

Of the one percent property tax, the City is assumed to receive 10.5 percent of ad valorem property tax revenue, as shown in **Table 7**. The City is also assumed to receive the Contra Costa County Fire District (ConFire) and County Library allocations. In addition to its share of the ad valorem property tax revenue, the City currently receives an additional property tax override revenue of 14%. It is unclear if this revenue would also be collected in North Richmond. Accordingly, estimates of net fiscal impact are shown with and without this revenue source.

Table 7: Estimated Annual Property Tax and Property Transfer Tax Revenue at Build Out

Item	Rate	At Annexation	1993 N. Richmond Shoreline Specific Plan Development	Approved Development	Development Pending Approval	Total Approved Development and Pending Approval	2011 N. Richmond Specific Plan Development	Buildout	Break Even
Assessed Value									
<i>Nonresidential</i>									
Commercial/Retail		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000
Commercial/Industrial		-	224,175,000	42,595,000	143,062,500	185,657,500	78,750,000	295,750,000	185,657,500
Subtotal		-	224,175,000	42,595,000	143,062,500	185,657,500	81,250,000	298,250,000	188,157,500
<i>Residential Dwelling Units</i>									
Multifamily		\$ -	\$ -	\$ 10,080,000	\$ 2,160,000	\$ 12,240,000	\$164,400,000	\$ 275,280,000	\$ 48,000,000
Single Family Detached		-	-	-	1,050,000	1,050,000	126,000,000	533,400,000	105,000,000
Single Family / Duplex / Townhomes		-	-	-	-	-	558,125,000	598,500,000	204,725,000
Subtotal		-	-	10,080,000	3,210,000	13,290,000	\$848,525,000	\$1,407,180,000	\$ 357,725,000
Total Assessed Value		\$ 304,736,892	\$224,175,000	\$ 52,675,000	\$ 146,272,500	\$198,947,500	\$929,775,000	\$1,705,430,000	\$ 545,882,500
Property Tax Revenue (1% of Assessed Value)	1.0%	3,047,369	2,241,750	526,750	1,462,725	1,989,475	9,297,750	17,054,300	5,458,825
Less RDA Successor Agency Adjustment ¹		(401,000)	-	-	-	-	-	-	-
Net Property Tax Revenue		\$ 2,646,369	\$ 2,241,750	\$ 526,750	\$ 1,462,725	\$ 1,989,475	\$ 9,297,750	\$ 17,054,300	\$ 5,458,825
Estimated Property Tax									
Richmond General Fund (Average of Richmond TRAs)									
City Share ²	10.5%	\$ 276,902	\$ 234,565	\$ 55,116	\$ 153,052	\$ 208,168	\$ 972,868	\$ 1,784,472	\$ 571,183
ConFire Allocation ³	23.2%	612,852	519,150	121,986	338,741	460,727	2,153,195	3,949,475	1,264,168
County Library Allocation ³	1.5%	40,737	34,508	8,108	22,516	30,625	143,124	262,523	84,030
Total City Share		\$ 930,491	\$ 788,223	\$ 185,211	\$ 514,309	\$ 699,520	\$ 3,269,186	\$ 5,996,471	\$ 1,919,380
Property Tax Override	14.00%	\$ 370,492	\$ 313,845	\$ 73,745	\$ 204,782	\$ 278,527	\$ 1,301,685	\$ 2,387,602	\$ 764,236
County Share ²	4.6%	\$ 120,920	\$ 102,432	\$ 24,069	\$ 66,836	\$ 90,905	\$ 424,842	\$ 779,261	\$ 249,430

¹ Assumes \$6,300,000 outstanding debt allocated to North Richmond. Annual payment for 20-year bond at 2.5% interest rate.

² Assumed based on share of tax allocated to each jurisdiction within Richmond city limits.

³ Average allocation in North Richmond TRAs. Assumed to transfer to City after annexation, subject to negotiation.

Source: Contra Costa County Tax Assessor; Willdan Financial Services, 2016.

Property Transfer Tax

Property transfer tax is based on the assessed value of the development’s land uses and the anticipated turnover rate of properties over time. This fiscal impact analysis is based on the assumption that the project’s apartments and nonresidential property will turn over once every 20 years (five percent per year) and single family homes will turn over about once every ten years (10 percent per year). The City earns \$7.00 for every \$1,000 of assessed value for properties that turn over. Property transfer tax assumptions are presented in **Table 8**.

Table 8: Property Transfer Tax Revenue Assumptions

	Rate/ Assumption
Rate per \$1,000 of AV (City of Richmond)	\$ 7.00
<i>Turnover Rates</i>	
Multifamily	5%
Single Family Attached and Detached Homes	10%
Non-Residential	5%

Source: Willdan Financial Services.

The property transfer tax revenue calculations are detailed in **Table 9**.

Table 9: Estimated Annual Property Transfer Tax Revenue

	Existing Development At Annexation	1993 N. Richmond Shoreline Specific Plan Development	Approved Development	Development Pending Approval	Total Approved Development and Pending Approval	2011 N. Richmond Specific Plan Development	Break Even
Assessed Value							
<i>Residential</i>							
Multifamily	\$ 98,909,315	\$ -	\$ 10,080,000	\$ 2,160,000	\$ 12,240,000	\$ 164,400,000	\$ 48,000,000
Single Family Detached	166,133,395	-	-	1,050,000	1,050,000	126,000,000	105,000,000
Single Family / Duplex / Townhomes	18,197,601	-	-	-	-	558,125,000	204,725,000
Residential Land Uses Subtotal	\$ 283,240,312	\$ -	\$ 10,080,000	\$ 3,210,000	\$ 13,290,000	\$ 848,525,000	\$ 357,725,000
<i>Nonresidential (Unsecured)</i>							
Commercial/Retail	-	\$ -	\$ -	\$ -	\$ -	\$ 2,500,000	\$ 2,500,000
Commercial/Industrial	-	224,175,000	42,595,000	143,062,500	185,657,500	78,750,000	185,657,500
Nonresidential Land Uses Subtotal	\$ 21,496,580	\$ 224,175,000	\$ 42,595,000	\$ 143,062,500	\$ 185,657,500	\$ 81,250,000	\$ 188,157,500
Total	\$ 304,736,892	\$ 224,175,000	\$ 52,675,000	\$ 146,272,500	\$ 198,947,500	\$ 929,775,000	\$ 545,882,500
Transfer Tax Revenue							
<i>Residential</i>							
Multifamily	\$ 34,618	\$ -	\$ 3,528	\$ 756	\$ 4,284	\$ 57,540	\$ 16,800
Single Family Detached	116,293	-	-	735	735	88,200	73,500
Single Family / Duplex / Townhomes	12,738	-	-	-	-	390,688	143,308
Residential Land Uses Subtotal	\$ 163,650	\$ -	\$ 3,528	\$ 1,491	\$ 5,019	\$ 536,428	\$ 233,608
<i>Nonresidential (Unsecured)</i>							
Commercial/Retail	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 875	\$ 875
Commercial/Industrial	7,524	78,461	14,908	50,072	64,980	27,563	64,980
Nonresidential Land Uses Subtotal	\$ 7,524	\$ 78,461	\$ 14,908	\$ 50,072	\$ 64,980	\$ 28,438	\$ 65,855
Total	\$ 171,174	\$ 78,461	\$ 18,436	\$ 51,563	\$ 69,999	\$ 564,865	\$ 299,463

Sources: Tables 3, 5 and 8.

Sales Tax

Sales tax revenue from existing development in North Richmond is negligible, so only sales tax revenue associated with new development is calculated for this analysis. Sales tax revenue generated by the new development is based on an estimate of the taxable sales generated by retail land uses in the 2011 Specific Plan. Because the contemplated retail and restaurant development is relatively small compared to the number of housing units and the activity that will be generated by other uses in the community, Willdan believes that the retail will be feasible. Willdan has not conducted a market study specific to North Richmond, but instead has used conservative industry-standard estimates of sales per square foot for retail establishments and restaurants. Estimated sales tax revenue for the City is presented in **Table 10**.

Table 10: Estimated Annual Sales Tax Revenue - New Development

	Square Feet	Retail Sales Per Sq Ft ¹	Total Sales	Taxable Percentage	Taxable Sales	City Sales Tax @ 1.00%
Commercial/Retail	10,000	\$ 250	\$ 2,500,000	75%	\$ 1,875,000	\$ 18,750
Total Annual New Development Sales Tax Revenues					\$ 1,875,000	\$ 18,750

¹ Retail sales per square foot based on Willdan research.

Source: Willdan Financial Services.

Revenue Summary

A summary of General Fund revenues resulting from the annexation of North Richmond to City of Richmond, based on the factors discussed in previous sections is presented in **Table 11**.

Table 11: Summary of Estimated City Revenues from North Richmond Annexation Area

Description by Entity	Net Factor	At Annexation	1993 N. Richmond Shoreline Specific Plan Development	Approved Development	Development Pending Approval	Total Approved Development and Pending Approval	2011 N. Richmond Specific Plan Development	Break Even
<i>Annual General Fund Revenues</i>								
Property Tax	\$ -	\$ 930,491	\$ 788,223	\$ 185,211	\$ 514,309	\$ 699,520	\$ 3,269,186	\$ 1,919,380
Property Tax Override	-	370,492	313,845	73,745	204,782	278,527	1,301,685	764,236
Property Transfer Tax	-	171,174	78,461	18,436	51,563	69,999	564,865	299,463
Sales Tax	-	-	-	-	-	-	18,750	18,750
Transient Occupancy Tax	-	-	-	-	-	-	-	-
Franchise Fee	0.96	4,031	874	230	578	808	6,373	3,275
Business License Tax	8.07	34,055	7,382	1,941	4,886	6,828	53,835	27,667
Utility User Tax	266.30	1,124,054	243,663	64,081	161,286	225,367	1,776,937	913,216
Licenses and Permits	11.26	47,520	10,301	2,709	6,818	9,528	75,121	38,607
Fines	4.23	17,839	3,867	1,017	2,560	3,577	28,200	14,493
Income from Investments	-	-	-	-	-	-	-	-
Revenue from Other Agencies	2.37	10,014	2,171	571	1,437	2,008	15,831	8,136
Fees and Charges	13.17	55,573	12,047	3,168	7,974	11,142	87,851	45,149
Miscellaneous	12.07	50,931	11,040	2,904	7,308	10,211	80,513	41,378
Total Revenues		<u>\$ 2,816,174</u>	<u>\$ 1,471,874</u>	<u>\$ 354,013</u>	<u>\$ 963,501</u>	<u>\$ 1,317,515</u>	<u>\$ 7,279,148</u>	<u>\$ 4,093,749</u>
Total Revenues (Excluding Property Tax Override)		\$ 2,445,682	\$ 1,158,029	\$ 280,268	\$ 758,720	\$ 1,038,988	\$ 5,977,463	\$ 3,329,514

Source: City of Richmond FY 2016-17 Adopted Budget; Willdan Financial Services

General Fund Expenditures

In this fiscal impact analysis, expenditures that are expected to be affected by the proposed annexation are forecasted by using the average cost per service population methodology. As with revenues above, Willdan has calculated the per capita budgets and applied a variable factor depending on the degree to which expenditures will be affected by increased service population. For general government, for example, Willdan expects the project will have a minimal effect; for direct services such as fire and recreation, on the other hand, Willdan expects a significant impact and has therefore applied variable factors ranging from seventy to eighty percent. As with revenues, these factors are a combination of the characteristics of the project, the type of expenditure, and Willdan's experience in other jurisdictions. All General Fund expenditure items are listed in **Table 12**.

Table 12: City Expenditures & Estimating Methodologies, FY 2016-2017

Description	Budgeted Expenditures	Departmental Revenues ¹	Net City Costs	Methodology	Factors		
					Gross	Percent Variable	Net
<i>Annual General Fund Expenditures</i>							
General Government ²	\$ 10,828,876	\$ 107,737	\$ 10,721,139	Per Person Served	\$85.24	10%	\$ 8.52
Police Department	66,753,645	595,030	66,158,615	Case Study	NA	NA	NA
Fire Department	30,247,203	380,335	29,866,868	Per Person Served	237.47	80%	189.97
Library	5,142,120	367,022	4,775,098	Per Person Served	37.97	70%	26.58
Planning and Building Services	-	-	-	Fees Cover Cost	-	-	-
Community Services	4,782,705	-	4,782,705	Per Person Served	38.03	60%	22.82
Dept. of Infrastructure M&O	18,289,663	-	18,289,663	Case Study	NA	NA	NA
Capital Improvement Department ³	3,984,552	-	3,984,552	Case Study	NA	NA	NA
Non-Departmental	11,894,317	-	11,894,317	Per Person Served	94.57	25%	23.64
Total Expenditures	\$151,923,081	\$ 1,450,124	\$ 150,472,957				

¹ Departmental Revenues assumed from grants listed in FY16-17 Adopted Budget (p118).

² General government includes the following departments: Office of the Mayor, City Council, Commission, City Manager, City Clerk, City Attorney, Finance, Human Resources and Information Technology.

³ The Capital Improvement Department has \$5,031,000 in grants in FY-16-17. However, they are not recurring, therefore excluded from this table.

Source: City of Richmond Adopted Budget 2016-2017, Willdan Financial Services.

Police Department Expenditures

Willdan has calculated the expenditures for public safety services on a case study basis with input from the City. The City Police Department has provided two cost estimates, at annexation and the additional staff required at buildout of the North Richmond Specific Plan. **Table 13** estimates the annual costs of police services for North Richmond provided by the City. The estimate includes additional sworn patrol officers and shares of a Sergeant, Lieutenant and Captain associated with manning a new beat. In the first year after annexation the area will require a full sergeant, lieutenant and captain. However, once relationships with the community have been established, only half a sergeant and one-quarter of lieutenant will be needed to serve the area. One-time capital costs are also shown in Table 13, though these costs do not factor into the fiscal analysis. Note that these estimates will need to take into account the need to increase staffing to support communication services and records management.

Table 13: Estimated Police Expenditures

Item	FTE	Annual Salaries		Total
		and Benefits ¹	Annual Overtime ²	
<i>At Annexation - New Beat</i>				
Graveyard Shift ³	2.00	\$ 495,018	\$ 37,910	\$ 532,929
Swing Shift ³	2.00	458,543	35,102	493,645
Day Shift ³	2.00	432,568	33,103	465,670
Sergeant	1.00	298,577	11,443	310,020
Lieutenant	1.00	303,130	5,767	308,897
Captain	1.00	359,408	-	359,408
Subtotal	9.00	\$ 2,347,244	\$ 123,326	\$ 2,470,570
Total Annual Costs				\$ 2,470,570
<i>Specific Plan Development - Additional Beat</i>				
Graveyard Shift ³	2.00	\$ 495,018	\$ 37,910	\$ 532,929
Swing Shift ³	2.00	458,543	35,102	493,645
Day Shift ³	2.00	432,568	33,103	465,670
Sergeant	0.50	149,288	11,443	160,731
Lieutenant	0.25	75,783	5,767	81,550
Captain	1.00	359,408	-	359,408
Subtotal	7.75	\$ 1,970,608	\$ 123,326	\$ 2,093,933
Total Annual Costs				\$ 2,093,933
Total Cost at Buildout				\$ 4,564,503
<i>One Time Costs⁴</i>				
Duty Equipment ⁵				\$ 60,000
Patrol Vehicle ⁶				111,000

¹ Annual salary and benefits include holiday and uniform allowance

² Overtime based on 180 hours per year (15 hours per month)

³ Shifts are based on two officers per shift

⁴ Not factored into ongoing fiscal analysis.

⁵ Duty equipment estimated at \$10,000 for 6 officers including radio, ammunition, safety and other duty equipment.

⁶ Patrol vehicle based on cost of \$37,000 for one vehicle plus outfit cost. Assumes three vehicles.

Sources: City of Richmond Police Department; Willdan Financial Services.

Fire Department Expenditures

For fire services, the service costs are estimated using the cost per capita methodology described above. The City will lose \$35,000 in auto-aid revenue from the Contra Costa County Fire Protection District upon annexation. However, it is assumed that the City will receive the Contra Costa Fire Protection District's (ConFire) property tax allocation.

Table 14 calculates the fire expenditures at for each development scenario and incorporates the loss of auto-aid revenue into the estimates.

Table 14: Fire Services Cost Per Capita

Description	Net Factor	Existing Development At Annexation	1993 N. Richmond Shoreline Specific Plan Development	Approved Development	Development Pending Approval	Total Approved Development and Pending Approval	2011 N. Richmond Specific Plan Development	Break Even
Persons Served		4,221	915	241	606	846	6,673	3,429
Fire Department - per capita	\$189.97	\$ 801,883	\$ 173,825	\$ 45,715	\$ 115,059	\$ 160,773	\$ 1,267,639	\$ 651,474
Loss in Auto-Aid Revenue from CCCFPD		35,000						
Total		\$ 836,883						

Source: City of Richmond Adopted Budget 2016-2017; Willdan Financial Services

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Storm Drainage Expenditures

The City currently contracts with Veolia to provide storm drainage operations and maintenance services within the City. Veolia estimates that North Richmond would add approximately 4.6% to the existing service area. To estimate the ongoing annexation costs, the storm water service fee was increased by 4.6%. Additionally, Veolia estimated that the fee to service the North Richmond Pump Station would be roughly equal to the fee to service the Bradley Moody Underpass storm pump station.

Note that there are significant capital costs for storm drainage facilities that would be incurred upon annexation, but that do not factor into a fiscal analysis. The North Richmond Pump Station needs rehabilitation or replacement. A recent memorandum by Contra Costa Public Works estimates that capital costs related to the pump station could range from \$1.9 million to \$3.1 million, depending on the alternative pursued. These costs are listed in **Table 15**, but do not factor into this analysis.

Table 15: Additional Storm Drainage Costs

<i>Ongoing Costs</i>	
Current Monthly Citywide Fixed Storm Water Service Fee	\$ 71,589
North Richmond - Additional Service Area	<u>4.60%</u>
Additional Cost per Month	\$ 3,293
Additional Cost per Year	39,517
Assumed North Richmond Storm Pump Station Monthly O&M Cost ¹	\$ 6,816
Annual O&M Cost	<u>81,794</u>
Total Annual Storm Drain Costs	\$ 121,311
<i>One Time Costs</i> ²	
North Richmond Storm Drain Pump Station - Capital Costs - High	\$3,140,800
North Richmond Storm Drain Pump Station - Capital Costs - Low	1,878,352

¹ Assumes same cost framework from Moody Underpass Storm Pump Station applied to the North Richmond storm pump station.

² Not factored into ongoing fiscal analysis.

Sources: City of Richmond; Veolia Environment S.A.

Infrastructure Maintenance & Operations, Capital Improvements Expenditures

Table 16 estimates cost for the Department of Infrastructure Maintenance & Operations (DIMO) and for the Engineering & Capital Improvement Projects Department (ECIP) by estimating the additional full time equivalent (FTE) employees needed to serve the

annexation area. The additional FTEs are multiplied by benefit and salary costs to determine the ongoing cost of annexation.

Table 16: DIMO and ECIP Expenditures

Description	At Annexation, and Specific Plan Development	Salary and Benefits Per FTE	Ongoing Annexation Cost
<i>Department of Infrastructure Maintenance & Operations</i>			
Parks/Landscape ¹	2.0	\$ 82,156	\$ 164,312
Electrician	2.0	123,560	247,120
Code Enforcement Officer ²	2.0	95,957	191,914
Abatement ³	2.0	82,156	164,312
Subtotal			\$ 767,658
<i>Engineering & Capital Improvement Projects</i>			
Street Maintenance	1.0	\$ 70,132	\$ 70,132
Engineer	1.0	85,068	85,068
Street Sweeping	1.0	84,605	84,605
Subtotal			\$ 239,805
Total - DIMO and ECIP			\$ 1,007,463

¹ One groundskeeper and one construction & maintenance worker.

² CEO I

³ Two maintenance workers.

Sources: City of Richmond Adopted Budget 2016-2017; Richmond Department of Infrastructure Maintenance & Operations, Richmond Engineering & Capital Improvement Projects; Willdan Financial Services

Expenditure Summary

Based on the expenditure factors calculated in the previous sections, Willdan has estimated an increase in expenditures for the City for each development scenario in North Richmond. These estimates are presented in **Table 17**.

Table 17: Summary of Estimated Annual Expenditures from North Richmond Annexation

Description	Net Factor	Existing Development At Annexation	1993 N. Richmond Shoreline Specific Plan Development	Approved Development	Development Pending Approval	Total Approved Development and Pending Approval	2011 N. Richmond Specific Plan Development	Break Even
<i>Annual General Fund Expenditures</i>								
General Government	\$ 8.52	\$ 35,981	\$ 7,800	\$ 2,051	\$ 5,163	\$ 7,214	\$ 56,880	\$ 29,232
Police Department (See Table 14)	N/A	2,470,570	287,131	75,513	190,058	265,572	2,093,933	1,076,129
Fire Department (See Table 15)	189.97	836,883	173,825	45,715	115,059	160,773	1,267,639	651,474
Library	26.58	112,179	24,317	6,395	16,096	22,491	177,336	91,138
Planning and Building Services	-	-	-	-	-	-	-	-
Community Services	22.82	96,307	20,877	5,490	13,819	19,309	152,244	78,242
Dept. of Infrastructure M&O	NA	767,658	-	-	-	-	-	-
Engineering & CIP	NA	239,805	-	-	-	-	-	-
Non-Departmental	23.64	99,795	21,633	5,689	14,319	20,008	157,760	81,077
Storm Drain Service (See Table 16)	N/A	121,311	-	-	-	-	-	121,311
Total Expenditures		\$ 4,780,488	\$ 535,583	\$ 140,854	\$ 354,514	\$ 495,368	\$ 3,905,792	\$ 2,128,603
Persons served		4,221	915	241	606	846	6,673	3,429

Source: City of Richmond Adopted Budget 2016-2017; Willdan Financial Services

Net Fiscal Impact

Based on the analysis of revenues and expenditures detailed above, Willdan has estimated the net fiscal impact of the annexation of North Richmond, at annexation and for each development scenario. As shown in **Table 18** below, the overall net fiscal impact ranges from approximately negative \$1.8 million to positive \$1.4 million depending on the development scenario if property tax override revenue is collected in North Richmond. If property tax override revenue is not collected in North Richmond, then the net fiscal impact ranges from negative \$2.2 million to approximately negative \$263,000 annually depending on the development scenario.

Table 18: Net Fiscal Impact from North Richmond Annexation

Annual General Fund Impact¹	Existing Development At Annexation	1993 N. Richmond Shoreline Specific Plan Development	Approved Development	Development Pending Approval	Total Approved Development and Pending Approval	2011 N. Richmond Specific Plan Development	Break Even
<i>Including Property Tax Override Revenue</i>							
Revenues ²	\$ 2,816,174	\$ 1,471,874	\$ 354,013	\$ 963,501	\$ 1,317,515	\$ 7,279,148	\$ 4,093,749
Expenditures ³	4,780,488	535,583	140,854	354,514	495,368	3,905,792	2,128,603
Net Impact	\$ (1,964,314)	\$ 936,291	\$ 213,160	\$ 608,987	\$ 822,147	\$ 3,373,356	\$ 1,965,146
Net Impact Including Development at Annexation		\$ (1,028,023)	\$ (1,751,155)	\$ (1,355,327)	\$ (1,142,167)	\$ 1,409,041	\$ 832
<i>Excluding Property Tax Override Revenue</i>							
Revenues ²	\$ 2,445,682	\$ 1,158,029	\$ 280,268	\$ 758,720	\$ 1,038,988	\$ 5,977,463	\$ 3,329,514
Expenditures ³	4,780,488	535,583	140,854	354,514	495,368	3,905,792	2,128,603
Net Impact	\$ (2,334,806)	\$ 622,446	\$ 139,415	\$ 404,206	\$ 543,620	\$ 2,071,671	\$ 1,200,910
Net Impact Including Development at Annexation		\$ (1,712,360)	\$ (2,195,391)	\$ (1,930,600)	\$ (1,791,185)	\$ (263,135)	\$ (1,133,895)

¹ Annual General Fund impact at build out in 2016 dollars.

² See Table 11.

³ See Table 17.

Source: Willdan Financial Services

4. Changes in Service Providers and Level of Service

This analysis estimates the fiscal impact of annexation. To residents and businesses currently in North Richmond, the annexation will cause different levels of services to be provided as a result of the changes in some service providers. Generally, the City provides a higher level of service than the County provides in unincorporated areas. All estimates of expenditures for each service area include provisions for higher levels of service (i.e. appropriate staffing levels and resources needed to meet perceived needs in North Richmond). Table 19 lists the current and future service providers at annexation.

Table 19: Changes in Service Providers

Service	Current Provider	Provider at Annexation
Law Enforcement	Contra Costa County Sheriff Department	City of Richmond Police Department
Fire Protection	Contra Costa County Fire Protection District	City of Richmond Fire Department ¹
General Government (administration, attorney, finance, human resources, IT)	County of Contra Costa	City of Richmond
Storm Drainage	County of Contra Costa	City of Richmond ²
Public Works	County of Contra Costa	City of Richmond (Department of Infrastructure Maintenance & Operations and Engineering & Capital Improvement Projects)
Planning and Building	County of Contra Costa	City of Richmond
Housing Authority	Housing Authority of the County of Contra Costa	Housing Authority of the City of Richmond ³

¹ After annexation the Contra Costa County Fire Protection District will still provide emergency response through an auto aid agreement.

² The City of Richmond contracts with Veolia to provide storm drain maintenance

³ The Housing Authority may change from the Housing Authority of the County of Contra Costa to the Housing Authority of the City of Richmond. Residents who live in public housing (Las Deltas) or residents/landlords that participate in the Section 8 program will work directly with the Richmond Housing Authority instead of the CCC Housing Authority

Source: City of Richmond.

The City of Richmond has approved policies, programs, fees and taxes that are not currently present in the unincorporated areas of the County. As a result of the annexation, residents and businesses in North Richmond can expect the following changes:

- *Rent Control* – The City of Richmond recently approved a rent control ordinance. If annexed to Richmond, North Richmond would be subject to rent control. Multi-unit residences built before 1995 are subject to rent control. The program creates eviction protections for all rental units. For units subject to rent control, rent can

only be raised annually by the increase in the Consumer Price Index, typically around 3.0-percent per year. All rental units will be subject to annual fees.⁴

- *Business License Fees* - The annual cost of a business license fee in the unincorporated area of the county is \$100 plus \$10 per employee. If annexed to the City, the new fees would be \$234.10 per business, plus \$46.80 for each employee up to 25 employees, and \$40.10 per employee for employees 26 and above.⁵
- *Residential Rental Inspection Program (RRIP)* – The City of Richmond has a residential rental inspection program that proactively inspects units throughout the City. All owners of rental dwelling units within the City are subject to the Residential Rental Inspection Program except for government subsidized units, and units that are less than five years old. Program fees include a registration fee of \$79, initial inspection fee of \$157 per unit, and a periodic re-inspection fee of \$66 per unit.
- *Sales Tax* – The sales tax rate in North Richmond will be increased to match the City of Richmond’s sales tax rate of 9.25-percent. This rate is one-percent higher than Contra Costa County’s 8.25-percent rate.
- *Utility Users Tax* – Utilities users tax for various services will increase between five and 10-percent to make them consistent with levels in the City of Richmond currently. See **Table 20** for the various UUT increases.
- *Property Tax* - It is unclear if property tax override revenue will be collected in North Richmond. If it is collected, then it will add \$140 per \$100,000 of assessed valuation to a homeowner’s annual property tax bill. For example, if a home has an assessed value of \$300,000, then the property taxes will increase by \$420.

The aforementioned changes are summarized below in **Table 20**.

⁴ More information regarding the rent control program can be found at:
<http://www.ci.richmond.ca.us/3364/Richmond-Rent-Program>

⁵ For a full business license fee schedule see:
<http://www.ci.richmond.ca.us/DocumentCenter/Home/View/4155>

Table 20: Changes in Costs to Residents

Item	Increase / Fees	
<u>Utility User Tax</u>		
Telecommunications		9.5%
Prepaid Wireless		9.0%
Video (Cable TV) ¹		5.0%
Electricity		10.0%
Gas		10.0%
<u>Property Tax</u>		
Annual Property Tax Override ²		\$140 per \$100,000 assessed valuation
<u>Sales Tax</u>		
County		8.25%
Richmond		9.25%
<u>Rental Inspection Program</u>		
Registration/Processing Fee	\$	79
Initial Inspection Fee (per unit)		157
Re-inspection Fee (per unit)		66
<u>Business License Tax</u>		
County - Base Fee	\$	100.00
County - Per Employee		10.00
Richmond - Base Fee	\$	234.10
Richmond - Per Employee (First 25 Employees)		46.80
Richmond - Per Employee (26+ Employees)		40.10

¹ This service is also charged a 5% franchise fee in Richmond.

² Assumes that property tax override will be charged within North Richmond. If property tax override is not charged in North Richmond, then there will be no annual property tax increase.

Sources: City of Richmond; Willdan Financial Services.

5. Capital Needs

One-time capital costs are not factored into the analysis, as they are outside the scope of a fiscal impact analysis. However, in the interest of full disclosure, one-time capital needs have been identified in the preceding tables where they are known. Should the annexation of North Richmond to the City of Richmond take place, then there are other capital needs that could come into play, although their specific costs are unknown at this time. **Table 21** lists the known and unknown capital costs.

Table 21: One Time Capital Costs

Item	Department	Low Cost	High Cost
Duty Equipment	Police	\$ 60,000	\$ 60,000
Patrol Vehicles	Police	111,000	111,000
North Richmond Storm Drain Pump Station	Storm Drain	1,878,352	3,140,800
Infrastructure Maintenance (Roads, Lights, Sidewalks, etc.)	DIMO		Unknown
Flatbed truck - Parks Staff	DIMO/Engineering/CIP		66,087
Flatbed truck - Abatement Crew	DIMO/Engineering/CIP		66,087
Electrician Vehicle	DIMO/Engineering/CIP		145,843
Code Enforcement (2 trucks)	DIMO/Engineering/CIP		59,614
Las Deltas Development Costs	Housing Authority		Unknown
Fred Jackson Way First Mile/Last Mile	County CIP	4,476,000	4,476,000
Wildcat Creek Levee Repair/Flood Wall	County CIP	3,324,000	3,324,000
Urban Tilth	County CIP		Underway
Illegal Dumping Mitigation	County CIP		Underway
North Richmond Street Overlay Project	County CIP	1,000,000	1,000,000
North Richmond Traffic Calming	County CIP	200,000	200,000

Source: City of Richmond; Contra Costa County Public Works.