

MEMORANDUM

To: Gerald Johnson, *City Manager*
Rod Campbell, *Director of Community Development*
Rick Rust, *URS Corporation*
Clif Carstens, *Carstens Consulting, Inc.*

From: Tim Youmans, Dave Sanders, and Shanna Wasserman

Subject: City of Lincoln General Plan Fiscal Model; EPS #12603

Date: January 29, 2004

INTRODUCTION

The City of Lincoln (City) currently experiences rapid population growth, a trend which is expected to continue in the future. The City is in the process of updating its General Plan. As part of the General Plan updating process, the City has retained Economic & Planning Systems, Inc. (EPS) to perform a Fiscal Benchmarking Analysis. The purpose of this analysis is to identify how the City can provide desired levels of service to its residents. This analysis will compare costs other California communities face in providing city services to their residents and will identify the various revenue sources the cities collect to fund those services.

The benchmarking survey focused primarily on the following two community characteristics: retail land uses and fiscal revenues and expenditures. As part of the revenue analysis, EPS collected retail land use information on California communities of various sizes to identify the scale of retail Lincoln could attract as it grows.

RETAIL COMPARISON

RETAIL COMPARISON METHODOLOGY

EPS utilized retail center data collected by the National Research Bureau (NRB). The NRB's 2003 edition of *The Shopping Center Directory* lists retail centers containing three or more tenants in California cities. EPS chose several representative cities with various

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population levels to compare the amount of retail space in each city to that city's population, thus deriving "average retail square feet per capita" factors.

The retail centers in the directory were classified into one of these four categories:

- Neighborhood Commercial—less than 100,000 square feet of gross leasable area (GLA)
- Community Commercial—100,000 to 299,000 square feet of GLA
- Regional Commercial—300,000 to 749,000 square feet of GLA, or
- Super Regional—more than 750,000 square feet GLA

The NRB directory does not capture 100 percent of retail space in each city particularly with regards to smaller retail centers, strip centers, and downtown retail. As a result, EPS inflated the total amount of square feet in each city by 40 percent to achieve a more accurate estimate of retail space in each city. A 40-percent factor was used because EPS observed that, in general, the retail directory captured on average 60-percent of the space in selected Sacramento-area communities such as Rocklin, Roseville, and Lincoln—where EPS had access to the actual estimates of retail space.

EPS then used the "retail square feet per capita" factors derived from the augmented NRB data to forecast how much retail Lincoln could expect at various population levels.

RETAIL COMPARISON KEY FINDINGS

Table 1 summarizes the amount of retail square feet contained in each city surveyed and its corresponding square feet per-capita factors.

The following are key findings from the retail analysis:

- **At 13.9 square feet per capita, Lincoln currently contains less retail space per capita than the average of surveyed cities of a comparable size.** The City of Paradise in northern California, with a population of 27,600, has over one million square feet of retail, which translates to 37.5 square feet per capita. The retail in the City of Paradise, however, serves a larger consumer market and includes the residents of unincorporated Butte County in the Magalia area (approximately 20,000 people). The City of Lafayette, with a population of 24,400, has approximately 295,000 square feet of retail, which translates to 12.1 square feet per capita. The average of these three cities is 22.1 square feet per capita, greater than Lincoln's current share.

- **As Lincoln grows, the amount of retail space will increase to meet the demand of the growing population.** As shown in **Table 1**, selected cities near the 60,000 population level (Folsom, Merced, and Petaluma) have on average 30.1 square feet per capita, and cities near the 120,000 population level (Concord, Escondido, Rancho Cucamonga, and Modesto) have on average 47.4 square feet per-capita.
- **As a city grows, the share of regional and super-regional retail space grows as regional retail is attracted to the larger customer base.** Larger, regional-serving tenants such as Macy's, JCPenney, Sears, Costco, and Best Buy can be expected at the 90,000 population level and above. Once a city reaches 120,000 people, super-regional malls larger than 750,000 square feet tend to be attracted to the city, as indicated by the cities of Concord, Escondido, Rancho Cucamonga, and Modesto in subsequent tables.

RETAIL ACREAGE CONCLUSION

The City should allocate between 165 and 520 acres to retail in its General Plan Update, depending on the population size it chooses to be. As shown in **Table 2**, the City will need approximately 165 acres of retail land to accommodate its residents at a population of 60,000. Additionally, EPS estimates that the City will require 310 acres of retail land at 90,000 people and 520 acres at 120,000. This number is derived by applying the average retail square feet per capita factors to the population and applying a floor-area-ratio of 0.25 to estimate acreage needed.

TECHNICAL APPENDIX

Appendix A contains detailed information on the retail space in each community surveyed.

- **Table A-1** shows Lincoln's current retail inventory.
- **Tables A-2** and **A-3** show the Cities of Paradise and Lafayette, which have populations similar to Lincoln's current level of nearly 30,000.
- **Tables A-4** through **A-6** show retail inventory at the Cities of Folsom, Petaluma, and Merced, cities with populations of nearly 60,000 each.
- **Tables A-7** through **A-11** show retail inventory at the Cities of Fairfield, Santa Barbara, Antioch, Visalia, and Roseville, cities with populations of nearly 90,000 each.
- **Tables A-12** through **A-15** show retail inventory at the Cities of Concord, Escondido, Rancho Cucamonga, and Modesto, cities with populations of nearly 120,000 each.

Table 1
Lincoln Fiscal Benchmarking Analysis
Retail Sqft per Capita Summary

RETAIL SQFT									
City	Jan. 1, 2003 Population	Neighborhood Commercial [1]	Community Commercial [1]	Regional Commercial [1]	Super Regional Commercial [1]	Subtotal From Retail Directory	Estimated Unclassified Retail Not Captured in Retail Directory [2]	TOTAL ESTIMATED RETAIL	Total Retail Sqft per Capita
30,000 Category Cities									
Lincoln	20,550	0	120,000	0	0	120,000	166,000	286,000	13.9
Paradise	26,700	200,771	399,919	0	0	600,690	400,000	1,000,690	37.5
Lafayette	24,400	75,500	100,000	0	0	175,500	120,000	295,500	12.1
Subtotal	71,650	276,271	619,919	0	0	896,190	686,000	1,582,190	
<i>Avg. Sqft Per Capita</i>		<i>3.9</i>	<i>8.7</i>	<i>0.0</i>	<i>0.0</i>	<i>12.5</i>	<i>9.6</i>	<i>22.1</i>	
60,000 Category Cities									
Folsom	63,800	259,259	1,069,953	0	0	1,329,212	890,000	2,219,212	34.8
Merced	67,600	84,000	388,000	620,355	0	1,092,355	730,000	1,822,355	27.0
Petaluma	56,000	416,378	600,702	0	0	1,017,080	680,000	1,697,080	30.3
Subtotal	187,400	759,637	2,058,655	620,355	0	3,438,647	2,300,000	5,738,647	
<i>Avg. Sqft Per Capita</i>		<i>4.1</i>	<i>11.0</i>	<i>3.3</i>	<i>0.0</i>	<i>18.3</i>	<i>12.3</i>	<i>30.6</i>	
90,000 Category Cities without Super-Regional									
Fairfield	102,500	233,505	742,710	1,055,249	0	2,031,464	1,350,000	3,381,464	33.0
Santa Barbara	90,500	374,841	260,553	941,294	0	1,576,688	1,050,000	2,626,688	29.0
Antioch	99,300	545,635	537,402	506,902	0	1,589,939	1,060,000	2,649,939	26.7
Subtotal	292,300	1,153,981	1,540,665	2,503,445	0	5,198,091	3,460,000	8,658,091	
<i>Avg. Sqft Per Capita</i>		<i>3.9</i>	<i>5.3</i>	<i>8.6</i>	<i>0.0</i>	<i>17.8</i>	<i>11.8</i>	<i>29.6</i>	
90,000 Category Cities with Super-Regional									
Visalia	98,900	293,479	853,069	793,205	800,000	2,739,753	1,830,000	4,569,753	46.2
Roseville	90,700	442,620	1,269,075	1,141,833	1,035,600	3,889,128	2,590,000	6,479,128	71.4
Subtotal	189,600	736,099	2,122,144	1,935,038	1,835,600	6,628,881	4,420,000	11,048,881	58.3
<i>Avg. Sqft Per Capita</i>		<i>3.9</i>	<i>11.2</i>	<i>10.2</i>	<i>9.7</i>	<i>35.0</i>	<i>23.3</i>	<i>58.3</i>	
120,000 Category Cities									
Concord	124,900	520,046	1,040,348	475,000	1,317,000	3,352,394	2,230,000	5,582,394	44.7
Escondido	138,000	987,346	1,295,073	933,929	1,243,900	4,460,248	2,970,000	7,430,248	53.8
Rancho Cucamonga	146,700	680,790	1,239,789	614,500	1,300,000	3,835,079	2,560,000	6,395,079	43.6
Modesto	203,300	1,020,231	2,191,637	1,663,820	1,039,972	5,915,660	3,940,000	9,855,660	48.5
Subtotal	612,900	3,208,413	5,766,847	3,687,249	4,900,872	17,563,381	11,700,000	29,263,381	
<i>Avg. Sqft Per Capita</i>		<i>5.2</i>	<i>9.4</i>	<i>6.0</i>	<i>8.0</i>	<i>28.7</i>	<i>19.1</i>	<i>47.7</i>	
TOTAL - ALL CITIES	1,353,850	6,134,401	12,108,230	8,746,087	6,736,472	# 33,725,190	# 22,566,000	56,291,190	
<i>Avg. Sqft Per Capita</i>		<i>4.5</i>	<i>8.9</i>	<i>6.5</i>	<i>5.0</i>	<i>24.9</i>	<i>16.7</i>	<i>41.6</i>	

"sum"

[1] The NRB categorizes retail centers according to the following size categories:

- Neighborhood Commercial - centers with less than 100,000 sqft GLA
- Community Commercial - centers with 100,000 to 299,000 sqft GLA
- Regional Commercial - centers with 300,000 to 749,999 sqft GLA
- Super Regional Commercial - centers with more than 750,000 sqft GLA

[2] The National Research Bureau does not report information on all retail centers in a community. Based on a preliminary estimate of five Sacramento area communities, the NRB is capturing an estimated 60 percent of the total retail inventory in a community. As a result, EPS added an additional 40 percent of "other" retail space to each city in order to account for the incomplete measure by the NRB. Lincoln's estimate of unclassified retail space is based on information from the City.

[3] Paradise has a higher retail sqft per capita factor because of the larger regional market it serves in unincorporated Butte County.

Source: National Research Bureau 2004 Retail Directory and EPS

Table 2
Lincoln Fiscal Benchmarking Analysis
Projected Lincoln Retail Space / Land

Item	PROJECTED RETAIL SQFT / ACRES					Total
	Neighborhood Commercial	Community Commercial	Regional Commercial	Super Regional Commercial	Other/ Unclassified Retail	
Lincoln at 60,000 People						
Assumed Retail Sqft per Capita	4.1	11.0	3.3	-	12.3	30.6
Projected Retail Sqft	243,214	659,121	198,620	-	736,393	1,837,347
Assumed FAR	0.25	0.25	0.25	0.25	0.25	0.25
Projected Total Retail Acres	22	61	18	-	68	169
Lincoln at 90,000 People						
Assumed Retail Sqft per Capita	3.9	5.3	8.6	-	11.8	29.6
Projected Retail Sqft	355,314	474,375	770,818	-	1,065,344	2,665,851
Assumed FAR	0.25	0.25	0.25	0.25	0.25	0.25
Projected Total Retail Acres	33	44	71	-	98	245
Lincoln at 120,000 People						
Assumed Retail Sqft per Capita	5.2	9.4	6.0	8.0	19.1	47.7
Projected Retail Sqft	628,177	1,129,094	721,928	959,544	2,290,749	5,729,492
Assumed FAR	0.25	0.25	0.25	0.25	0.25	0.25
Projected Total Retail Acres	58	104	66	88	210	526
Number of Retail Centers [2]	6	5	1 Regional/ Super Reg. Ctr.		See note [3]	

"land"

[1] Based on sqft per capita factor estimated by EPS to account for incomplete retail inventory by NRB.

[2] Neighborhood Commercial centers are between 10 and 15 acres. EPS assumed six 10-acre sites in Lincoln. Community Commercial centers are typically 20 acres. EPS assumed five Community Commercial centers, and one Regional/ Super-Regional retail area of approximately 150 acres.

[3] Unclassified retail will be dispersed throughout the City. The City's estimated 253 existing vacant retail acres may be sufficient to meet the demand for this type of space.

Source: EPS and National Research Bureau 2004 Retail Directory

FISCAL COMPARISON

FISCAL COMPARISON METHODOLOGY

EPS compared the fiscal performance of various cities in California to identify trends in per-capita expenditures and revenue. Average expenditures and revenue per-capita factors were estimated. The State Controller's Office FY 2000–01 Annual Cities report was the primary source of information for this analysis. EPS is in the process of contacting communities throughout the state to identify the various service levels implemented in each city.

FISCAL COMPARISON KEY FINDINGS

EPS completed a survey of the cities selected with assistance from the City of Lincoln to evaluate the apparent optimum population size that provides an acceptable level of municipal services to its residents on a financially sustainable basis.

Significant Revenues per Capita

Table 3 summarizes the average revenues per capita for the selected comparison cities. **Table 3A** shows the detailed revenue data for the Cities of Clovis, Petaluma, Fairfield, Roseville, Vacaville, Visalia, Modesto, and Santa Rosa.

- **Property Tax**—Lincoln currently meets the average of the comparison cities and should continue to improve in this revenue category as new construction occurs. The one caveat to this observation is the potential property tax split agreement with Placer County that is required under the Local Agency Formation Commission (LAFCO) Annexation proceedings. The most recent property tax-sharing agreement for the South Annexation area left the City with approximately 7 percent of the property tax revenues to fund City services.
- **Sales Tax**—Lincoln is generating 37 percent to 42 percent of the average of the comparison cities and will not improve in this revenue category until more retail construction occurs. The importance of sales tax revenues in funding city services is illustrated by the observation that if Lincoln generated \$158 per capita instead of \$67 at a buildout population of 120,000, an additional \$10,920,000 would be available.
- **Utility Users Tax**—Three of the eight comparison cities have a utility users tax. This tax could be an important funding source of local services, but only if sufficient community support exists to approve a local tax increase. Roseville was forced to repeal its utility users tax in 2002. This revenue source would have to be approved by the voters in Lincoln.

- **Transient Occupancy and Business License Taxes**—Lincoln is generating about 21 percent of the average revenues in these two areas of the comparison cities; this percentage points to the lack of any existing motels or hotels in the City and the relatively small ratio of businesses to residential population.

Significant Expenditures Per Capita

Table 4 summarizes the average expenditures per capita for the selected comparison cities. **Table 4A** shows the detailed expenditure data for the Cities of Clovis, Petaluma, Fairfield, Roseville, Vacaville, Visalia, Modesto, and Santa Rosa.

- **Fire Department**—Lincoln faces a large increase in its per capita Fire Department expenses as the City moves from volunteer staffing to full-time paid staffing. If the City spent the average (excluding Roseville) per capita amount of \$63 on Fire Department costs, Lincoln would spend an additional \$7,560,000 at a buildout population of 120,000.
- **Community Center or Auditorium**—Half of the comparison cities operate a municipal Community Center or Auditorium, while the remainder do not. The City did not show any direct expenses for a Community Center in FY 2000–01 and might face a need for this type of facility as the City grows larger. If the City spent the average per capita cost of \$15 on a Community Center, it would cost approximately \$1,800,000 annually at a buildout population of 120,000.
- **Library Services**—With the single exception of Roseville, the comparison cities do not directly operate their own Library service. The other cities either contract with the county or another entity to provide this service to their residents. Four cities are served by the county library system, and three cities are served by the private sector for this service.

FISCAL COMPARISON CONCLUSION

Based on the results of the fiscal comparison, EPS finds that the long-term financial stability of a community is more a result of its strategic land-use zoning than its ultimate population. Some communities, such as West Sacramento, generate high per capita general purpose revenues because of its industrial-zoned property, while other communities, such as Roseville, generate high per capita general purpose revenues because of their regional and super-regional retail zoned property.

As the City emerges from its current “bedroom community” status, it can strengthen its long-term financial stability by focusing on its industrial-zoned property near the airport and preserving enough commercially zoned property for regional retail uses.

While the City will always need to have an adequate housing supply to support its industrial and commercial uses, it should control the residentially zoned property to ensure it achieves a strategically balanced community that is not dominated by a single type of land-use.

Table 3
City of Lincoln
Fiscal Benchmarking Analysis
Selected Cities - Revenues per Capita
Comparison Summary Table

Revenues	FY 2000-01 Per Capita Revenue				
	Average		Lincoln	Difference	
	All Cities	Without Roseville		(Ave. without Roseville)	West Sacramento
General Operating Revenues					
Property Tax - City General	\$70	\$62	\$60	(\$2)	\$182
Sales and Use Tax	\$181	\$158	\$67	(\$90)	\$366
Utility Users Tax	\$33	\$23	\$0	(\$23)	\$0
Franchise Taxes	\$16	\$17	\$13	(\$4)	\$18
Transient Occupancy	\$12	\$12	\$4	(\$8)	\$16
Business Licenses	\$16	\$17	\$2	(\$15)	\$0
Other Non-Property Taxes	\$11	\$12	\$15	\$2	\$3
Motor Vehicle In Lieu Fees [1]	\$52	\$52	\$38	(\$14)	\$51
Subtotal General Operating Revenues	\$390	\$352	\$199	(\$153)	\$636
Functional Revenues					
Other Non-Property Tax Revenues	\$63	\$35	\$0	(\$35)	\$0
Special Revenues	\$156	\$141	\$151	\$10	\$377
Development Services Revenues	\$41	\$35	\$484	\$450	-
Grant Revenues	\$114	\$112	\$43	(\$69)	\$80
Subtotal Functional Revenues	\$375	\$323	\$679	\$356	\$458
Other General Revenues	\$63	\$60	\$101	\$41	\$37
Other Functional Revenues	\$158	\$88	\$43	(\$44)	\$175
Total Revenues [2]	\$986	\$823	\$1,023	\$199	\$1,305
Estimated Population - June 30, 2001	104,913	108,043	13,898	-	32,252

"percapita_revenue_summary"

[1] The Motor Vehicle In Lieu revenues for Lincoln are low because the rapid growth in population is not counted until the following year.

[2] Total Revenues exclude Utility Enterprise Funds, Airport, Marinas and Golf Courses.

Source: State Controller's Office Cities Annual Report FY 2000-01, and EPS

**Table 3A
City of Lincoln
Fiscal Benchmarking Analysis
Selected Cities - Revenues per Capita**

Revenues	REVENUE PER CAPITA										
	60,000 Population		90,000 Population				120,000 Population		Average		
	Clovis	Petaluma	Fairfield	Roseville	Vacaville	Visalia	Modesto	Santa Rosa	All Cities	Without Roseville	Lincoln
General Operating Revenues											
Property Tax - City General	\$51	\$75	\$61	\$125	\$69	\$58	\$42	\$79	\$70	\$62	\$60
Sales and Use Tax	\$137	\$201	\$153	\$347	\$120	\$167	\$120	\$205	\$181	\$158	\$67
Utility Users Tax	\$0	\$0	\$27	\$104	\$0	\$0	\$74	\$58	\$33	\$23	\$0
Franchise Taxes	\$13	\$27	\$21	\$9	\$13	\$13	\$13	\$15	\$16	\$17	\$13
Transient Occupancy	\$1	\$16	\$14	\$13	\$7	\$13	\$11	\$22	\$12	\$12	\$4
Business Licenses	\$17	\$13	\$9	\$5	\$4	\$15	\$42	\$21	\$16	\$17	\$2
Other Non-Property Taxes	\$0	\$0	\$0	\$0	\$21	\$0	\$64	\$0	\$11	\$12	\$15
Motor Vehicle in Lieu	\$52	\$50	\$51	\$47	\$53	\$57	\$51	\$50	\$52	\$52	\$38
Subtotal General Operating Revenues	\$272	\$381	\$336	\$651	\$286	\$322	\$417	\$452	\$390	\$352	\$199
Functional Revenues											
Other Non-Property Tax Revenues [2]	\$1	\$48	\$98	\$259	\$101	\$0	\$0	\$0	\$63	\$35	\$0
Special Revenues	\$124	\$145	\$176	\$264	\$115	\$163	\$87	\$179	\$156	\$141	\$151
Development Services Revenues	\$55	\$34	\$37	\$82	\$28	\$25	\$18	\$47	\$41	\$35	\$484
Grant Revenues	\$43	\$173	\$207	\$130	\$110	\$88	\$54	\$110	\$114	\$112	\$43
Subtotal Functional Revenues	\$221	\$400	\$518	\$735	\$355	\$276	\$158	\$336	\$375	\$323	\$679
Other General Revenues	\$49	\$40	\$67	\$84	\$41	\$83	\$45	\$93	\$63	\$60	\$101
Other Functional Revenues	\$48	\$60	\$81	\$654	\$96	\$51	\$48	\$230	\$158	\$88	\$43
Total Revenues [1]	\$591	\$882	\$1,002	\$2,124	\$777	\$732	\$668	\$1,110	\$986	\$823	\$1,023
Estimated Population - June 30, 2001	70,834	55,879	98,781	83,002	91,228	94,259	194,390	150,928	104,913	108,043	13,898

"selected_cities_revenues"

[1] Total Revenues exclude Utility Enterprise Funds, Airports, Marinas and Golf Courses.

[2] The "other non-property tax revenues" for the City of Lincoln are assumed to be the PFE revenues and are excluded from this schedule.

Source: State Controller's Office Cities Annual Report FY 2000-01, and EPS

**Table 4
City of Lincoln
Fiscal Benchmarking Analysis
Selected Cities - Expenditures per Capita
Comparison Summary Table**

Expenditures	FY 2000-01 Per Capita Expenditures				
	Average		Lincoln	Difference (Ave. without Roseville)	West Sacramento
	All Cities	Without Roseville			
General Government	\$79	\$69	\$53	(\$15)	\$153
Police Department	\$167	\$168	\$156	(\$12)	\$261
Fire Department	\$79	\$74	\$11	(\$63)	\$151
Streets, Highways and Storm Drains	\$36	\$37	\$63	\$26	\$16
Public Transit	\$31	\$31	\$25	(\$6)	\$22
Community Development	\$82	\$68	\$207	\$139	\$2
Parks and Recreation	\$60	\$53	\$43	(\$10)	\$69
Community Center	\$15	\$15	\$0	(\$15)	\$0
Subtotal	\$549	\$516	\$559	\$44	\$674
Library	\$3	\$0	\$8	\$8	\$0
Other Operating Services [1]	\$44	\$40	\$55	\$15	\$36
Capital Outlay [1]	\$135	\$96	\$203	\$107	\$79
Total Expenditures [1]	\$731	\$651	\$826	\$175	\$790
Est. Population - June 30, 2001	104,913	108,043	13,898	-	32,252

"percapita_expenditure_summary"

[1] Excludes Utility Enterprise Funds, Airports, Marinas and Golf Courses.

Source: State Controller's Office Cities Annual Report FY 2000-01, and EPS

Table 4A
City of Lincoln
Fiscal Benchmarking Analysis
Selected Cities - Expenditures per Capita

Expenditures	Expenditures per Capita										
	60,000 Population		90,000 Population				120,000 Population		Average		
	Clovis	Petaluma	Fairfield	Roseville	Vacaville	Visalia	Modesto	Santa Rosa	All Cities	Without Roseville	Lincoln
General Government	\$43	\$67	\$79	\$147	\$62	\$40	\$52	\$139	\$79	\$69	\$53
Police Department	\$169	\$177	\$173	\$161	\$159	\$135	\$170	\$193	\$167	\$168	\$156
Fire Department	\$86	\$97	\$64	\$111	\$54	\$53	\$77	\$88	\$79	\$74	\$11
Streets, Highways and Storm Drains	\$19	\$92	\$20	\$30	\$28	\$19	\$36	\$46	\$36	\$37	\$63
Public Transit	\$20	\$20	\$42	\$27	\$28	\$32	\$39	\$40	\$31	\$31	\$25
Community Development	\$46	\$71	\$106	\$185	\$113	\$70	\$42	\$25	\$82	\$68	\$207
Parks and Recreation	\$28	\$74	\$54	\$110	\$89	\$29	\$36	\$62	\$60	\$53	\$43
Community Center	\$0	\$9	\$0	\$15	\$0	\$92	\$6	\$0	\$15	\$15	\$0
Subtotal	\$411	\$607	\$537	\$785	\$532	\$470	\$459	\$593	\$549	\$516	\$559
Library	\$0	\$0	\$0	\$27	\$0	\$0	\$0	\$0	\$3	\$0	\$8
Other Operating Services [1]	\$28	\$45	\$73	\$70	\$29	\$13	\$38	\$54	\$44	\$40	\$55
Capital Outlay [1]	\$62	\$26	\$203	\$409	\$9	\$112	\$106	\$153	\$135	\$96	\$203
Total Expenditures [1]	\$501	\$678	\$813	\$1,291	\$570	\$594	\$603	\$800	\$731	\$651	\$826
Est. Population - June 30, 2001	70,834	55,879	98,781	83,002	91,228	94,259	194,390	150,928	104,913	108,043	13,898

"selected_cities_expenditure"

[1] Excludes Utility Enterprise Funds, Airports, Marinas and Golf Courses.

Source: State Controller's Office Cities Annual Report FY 2000-01, and EPS

APPENDIX A

SUPPORTING RETAIL TABLES

Table A-1	Summary of Retail Market—City of Lincoln
Table A-2	Summary of Retail Market—City of Paradise
Table A-3	Summary of Retail Market—City of Lafayette
Table A-4	Summary of Retail Market—City of Folsom
Table A-5	Summary of Retail Market—City of Petaluma
Table A-6	Summary of Retail Market—City of Merced
Table A-7	Summary of Retail Market—City of Fairfield
Table A-8	Summary of Retail Market—City of Santa Barbara
Table A-9	Summary of Retail Market—City of Antioch
Table A-10	Summary of Retail Market—City of Visalia
Table A-11	Summary of Retail Market—City of Roseville
Table A-12	Summary of Retail Market—City of Rancho Cucamonga
Table A-13	Summary of Retail Market—City of Escondido
Table A-14	Summary of Retail Market—City of Concord
Table A-15	Summary of Retail Market—City of Modesto

**Table A-1
Lincoln Fiscal Benchmarking Analysis
Summary of Retail Market - City of Lincoln**

Pop. 20,550 City of Lincoln
--

Item	GLA (sqft)	Number Of Stores	Year Open	Anchor Tenants
Super Regional Commercial				
Subtotal	0	0		
<i>Sqft per Capita</i>	<i>0.0</i>			
Regional Commercial				
Subtotal	0	0		
<i>Sqft per Capita</i>	<i>0.0</i>			
Community Commercial				
Lincoln Hills Town Center	120,000	8	2000	Longs Drugs, Safeway
Subtotal	120,000	8		
<i>Sqft per Capita</i>	<i>5.8</i>			
Neighborhood Commercial				
Other Lincoln Neighborhood Commercial	0	N/A	N/A	N/A
Subtotal	0	0		
<i>Sqft per Capita</i>	<i>0.0</i>	<i>N/A</i>		
Subtotal Retail from Retail Directory	120,000			
Estimated Unclassified Retail [1]	166,000			
Estimated Total Retail	286,000	8		
Total Sqft per Capita	13.9			

"lincoln"

[1] Based on estimates from the City of Lincoln.
Source: National Research Bureau 2004 Retail Directory; City of Lincoln

Table A-2
Lincoln Fiscal Benchmarking Analysis
Summary of Retail Market - City of Paradise

Pop. 26,700 City of Paradise

Item [1]	GLA (sqft)	Number Of Stores	Year Open	Anchor Tenants
Super Regional Commercial				
Subtotal	0	0		
<i>Sqft per Capita</i>	<i>0.0</i>			
Regional Commercial				
Subtotal	0	0		
<i>Sqft per Capita</i>	<i>0.0</i>			
Community Commercial				
Dell's Shopping Center	100,000	N/A	1953	Dell's Nursery
Old Town Plaza Shopping Center	101,435	N/A	1983	Safeway
Paradise Plaza	198,484	20	1979	Albertson's, Big Kmart, Rite Aid Pharmacy
Subtotal	399,919	20		
<i>Sqft per Capita</i>	<i>15.0</i>			
Neighborhood Commercial				
Paradise Hills Retail Center	47,371	N/A	N/A	Thrifty Jr. Drugstore
Paradise Shopping Center	55,000	16	1965	Holiday Market
Pine Grove Village	98,400	N/A	N/A	Holiday Market, Rite Aid Pharmacy
Subtotal	200,771	16		
<i>Sqft per Capita</i>	<i>7.5</i>			
Subtotal Retail from Retail Directory	600,690	36		
Estimated Unclassified Retail [1]	400,000			
Estimated Total Retail	1,000,690			
Total Sqft per Capita	37.5			

"paradise"

[1] The National Research Bureau does not report information on all retail centers in a community. Based on a preliminary estimate of five Sacramento area communities, the NRB is capturing an estimated 60 percent of the total retail inventory in a community. As a result, EPS added an additional 40 percent of "other" retail space to each city in order to account for the incomplete measure by the NRB.

Source: National Research Bureau 2004 Retail Directory

**Table A-3
Lincoln Fiscal Benchmarking Analysis
Summary of Retail Market - City of Lafayette**

Pop. 24,400 City of Lafayette
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Item [1]	GLA (sqft)	Number Of Stores	Year Open	Anchor Tenants
Super Regional Commercial				
Subtotal	0	0		
<i>Sqft per Capita</i>	<i>0.0</i>			
Regional Commercial				
Subtotal	0	0		
<i>Sqft per Capita</i>	<i>0.0</i>			
Community Commercial				
Plaza Center	100,000	N/A	1964	Albertson's, McCaulou's Dept. Store
Subtotal	100,000	0		
<i>Sqft per Capita</i>	<i>4.1</i>			
Neighborhood Commercial				
Lafayette Town Center	25,500	N/A	2000	Baja Fresh, Westerstates Wireless, Hollywood Video
La Fiesta Square	50,000	24	1953	Ag Ferrari Foods, Sharp Bicycle, Mangia Pizzeria, Clocks Etc.
Subtotal	75,500	24		
<i>Sqft per Capita</i>	<i>3.1</i>			
Subtotal Retail from Retail Directory	175,500	24		
Estimated Unclassified Retail [1]	120,000			
Estimated Total Retail	295,500			
Total Sqft per Capita	12.1			

"lafayette"

[1] The National Research Bureau does not report information on all retail centers in a community. Based on a preliminary estimate of five Sacramento area communities, the NRB is capturing an estimated 60 percent of the total retail inventory in a community. As a result, EPS added an additional 40 percent of "other" retail space to each city in order to account for the incomplete measure by the NRB.

Source: National Research Bureau 2004 Retail Directory

**Table A-4
Lincoln Fiscal Benchmarking Analysis
Summary of Retail Market - City of Folsom**

Pop. 63,800 City of Folsom

Item [1]	GLA (sqft)	Number Of Stores	Year Open	Anchor Tenants
Super Regional Commercial	0	0		
Subtotal	0	0		
Sqft per Capita	0.0			
Regional Commercial				
Broadstone Marketplace & Power Ctr.	N/A	N/A	2003	Bel Air Market, Costco, Mervyns, REI
Subtotal	0	0		
Sqft per Capita	0.0			
Community Commercial				
Commonwealth Square	141,310	44	1994	Raley's Supermarket
Folsom Premium Outlets	245,000	80	1990	Off Saks 5th Avenue Outlet
Folsom Square	200,000	5	1997	Mervyns, Target
Prairie City Crossing	100,871	22	2001	Safeway
Wal-Mart Shopping Center	274,160	29	1992	Food Source, OfficeMax, Wal-Mart
Willow Creek Town Center	108,612	20	1990	Albertson's, Longs Drugs
Sutter Street Shopping Center	N/A	N/A	1800s	Antique stores, restaurants, downtown Folsom
Subtotal	1,069,953	200		
Sqft per Capita	16.8			
Neighborhood Commercial				
Folsom Central	32,231	14	1997	Kinko's Copies
Folsom Faire Shopping Center	93,228	N/A	N/A	N/A
Folsom Sierra	18,800	N/A	1998	N/A
The Lakes Specialty Center	50,000	17	1990	Akio's Sushi, Paragary's Bar
Village Shopping Center	65,000	14	1990	Servino's Market
Subtotal	259,259	45		
Sqft per Capita	4.1			
Subtotal Retail from Retail Directory	1,329,212	245		
Estimated Unclassified Retail [2]	890,000			
Estimated Total Retail	2,219,212			
Total Sqft per Capita	34.8			

"folsom"

[1] Briggs Ranch Plaza (Blue Ravine & E. Natoma Rd) and Green Valley Shopping Center (Green Valley Rd) found on SCDOonline with no information.

[2] The National Research Bureau does not report information on all retail centers in a community. Based on a preliminary estimate of five Sacramento area communities, the NRB is capturing an estimated 60 percent of the total retail inventory in a community. As a result, EPS added an additional 40 percent of "other" retail space to each city in order to account for the incomplete measure by the NRB.

Source: National Research Bureau 2004 Retail Directory

**Table A-5
Lincoln Fiscal Benchmarking Analysis
Summary of Retail Market - City of Petaluma**

Pop. 56,000 City of Petaluma

Item	GLA (sqft)	Number Of Stores	Year Open	Anchor Tenants
Super Regional Commercial				
Subtotal	0	0		
<i>Sqft per Capita</i>	<i>0.0</i>			
Regional Commercial				
Subtotal	0	0		
<i>Sqft per Capita</i>	<i>0.0</i>			
Community Commercial				
Petaluma Plaza North Shopping Ctr.	185,309	38	1980	Big Kmart, Longs Drugs, Trader Joe's
Petaluma Village Premium Outlets	196,000	48	1994	Bass Shoe Co., Gap Outlet, Hagggar, Puma, Guess?, Sunglass Hut
Washington Square	219,393	54	1971	Mervyns, Safeway
Country West Shopping Center	N/A	N/A	N/A	Big R
Subtotal	600,702	140		
<i>Sqft per Capita</i>	<i>10.7</i>			
Neighborhood Commercial				
Arroyo Shopping Center	24,000	3	1987	Boston Store, Parkers Mensware
Country West Shopping Center	50,000	N/A	N/A	Big R
Gateway Center	83,100	19	1989	Albertson's
Golden Eagle Center	71,100	30	1975	Grocery Outlet
The Great Petaluma Mall	45,000	32	1976	Sandy's Mill Café, Steamer Gold Landing
Lakeville Center	54,678	7	1978	Grand Auto Supply, Rite Aid Pharmacy
Midtown Shopping Center	23,000	5	1957	Carl's Market
Petaluma Plaza South Shopping Ctr.	N/A	23	N/A	BP Gas Station, Pizza Hut, Radio Shack
Petaluma Town Plaza	26,000	N/A	1991	N/A
Town & Country Center	39,500	6	1970	Albertson's
Subtotal	416,378	125		
<i>Sqft per Capita</i>	<i>7.4</i>	3,331		
Subtotal Retail from Retail Directory	1,017,080	265		
Estimated Unclassified Retail [1]	680,000			
Estimated Total Retail	1,697,080			
Total Sqft per Capita	30.3			

"petaluma"

[1] The National Research Bureau does not report information on all retail centers in a community. Based on a preliminary estimate of five Sacramento area communities, the NRB is capturing an estimated 60 percent of the total retail inventory in a community. As a result, EPS added an additional 40 percent of "other" retail space to each city in order to account for the incomplete measure by the NRB.

Source: National Research Bureau 2004 Retail Directory

**Table A-6
Lincoln Fiscal Benchmarking Analysis
Summary of Retail Market - City of Merced**

Pop. 67,600 City of Merced

Item [1]	GLA (sqft)	Number Of Stores	Year Open	Anchor Tenants
Super Regional Commercial				
Subtotal	0			
<i>Sqft per Capita</i>	<i>0.0</i>			
Regional Commercial				
Merced Mall	620,355	72	1969	Big Lots, JC Penney, Long's Drugs, Mervyn's, Sears, Target
Subtotal	620,355	72		
<i>Sqft per Capita</i>	<i>9.2</i>			
Community Commercial				
College Green Shopping Center	115,000	15	1969	Save Mart Supermarket
Westgate Shopping Center	170,000	N/A	1960	Save Mart Supermarket
Yosemite North Shopping Center	103,000	19	1990	Raley's Supermarket
Subtotal	388,000	34		
<i>Sqft per Capita</i>	<i>5.7</i>			
Neighborhood Commercial				
Bear Creek Village	75,000	N/A	1978	Food 4 Less Supermarket
McNamara Plaza	9,000	N/A	N/A	N/A
Save Mart Shopping Center	N/A	N/A	N/A	Save Mart Supermarket
Subtotal	84,000			
<i>Sqft per Capita</i>	<i>1.2</i>			
Subtotal Retail from Retail Directory	1,092,370	106		
Estimated Unclassified Retail [1]	730,000			
Estimated Total Retail	1,822,370			
Total Sqft per Capita	27.0			

"merced"

[1] The National Research Bureau does not report information on all retail centers in a community. Based on a preliminary estimate of five Sacramento area communities, the NRB is capturing an estimated 60 percent of the total retail inventory in a community. As a result, EPS added an additional 40 percent of "other" retail space to each city in order to account for the incomplete measure by the NRB.

Source: National Research Bureau 2004 Retail Directory

Table A-7
Lincoln Fiscal Benchmarking Analysis
Summary of Retail Market - City of Fairfield

Pop. 102,500 City of Fairfield

Item	GLA (sqft)	Number Of Stores	Year Open	Anchor Tenants
Super Regional Commercial	0	0	N/A	
Subtotal	0	0		
<i>Sqft per Capita</i>	<i>0.0</i>			
Regional Commercial				
Westfield Shoppingtown Solano	1,055,249	150	1981	Edwards Theatre, JCPenney, Macy's, Mervyns, Sears
Power Center	N/A	N/A	N/A	Costco
Subtotal	1,055,249	150		
<i>Sqft per Capita</i>	<i>10.3</i>			
Community Commercial				
Gateway Courtyard	125,000	17	2000	Barnes & Noble, Cost Plus, Linens 'N Things
Gateway Plaza	21,000	24	1988	Michaels, OfficeMax, Ross, Toys 'R Us
Green Valley Crossing	179,309	13	2001	Long's Drugs, Safeway, T.J. Maxx
Mission Village	190,000	38	1980	Albertson's
Raley's Plaza	105,441	18	1997	Raley's Supermarket, Washington Mutual
Winery Square	121,960	28	1986	Food 4 Less, Walgreens
Subtotal	742,710	138		
<i>Sqft per Capita</i>	<i>7.2</i>			
Neighborhood Commercial				
Fairfield Corners	71,505	15	1989	Yard Birds
Geri Towne	95,000	22	1978	Raley's Supermarket
Midfair Plaza	N/A	N/A	N/A	Albertson's, Payless ShoeSource, 98 Cents Store
Waterman Village	67,000	8	N/A	Safeway
Subtotal	233,505	45		
<i>Sqft per Capita</i>	<i>2.3</i>			
Subtotal Retail from Retail Directory	2,031,464	333		
Estimated Unclassified Retail [1]	1,350,000			
Estimated Total Retail	3,381,464			
Total Sqft per Capita	33.0			

"fairfield"

[1] The National Research Bureau does not report information on all retail centers in a community. Based on a preliminary estimate of five Sacramento area communities, the NRB is capturing an estimated 60 percent of the total retail inventory in a community. As a result, EPS added an additional 40 percent of "other" retail space to each city in order to account for the incomplete measure by the NRB.

Source: National Research Bureau 2004 Retail Directory

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Table A-8
Lincoln Fiscal Benchmarking Analysis
Summary of Retail Market - City of Santa Barbara

Pop. 90,500 City of Santa Barbara
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Item	GLA (sqft)	Number Of Stores	Year Open	Anchor Tenants
Super Regional Commercial	0	0	N/A	
Subtotal	0	0		
Sqft per Capita	0.0			
Regional Commercial				
La Cumbre Plaza	479,504	58	1967	Vons Supermarket, Sears, Robinson's-May
Paseo Nuevo	461,790	48	1990	Nordstrom, Metro Theatres, Macy's
Subtotal	941,294	106		
Sqft per Capita	9.2			
Community Commercial				
Five Points Shopping Center	144,553	24	1982	Albertson's, Ross Dress for Less, Longs Drugs
Magnolia Shopping Center	116,000	35	1964	Scolari's Warehouse Market, Anchor Blue
Subtotal	260,553	59		
Sqft per Capita	2.5			
Neighborhood Commercial				
Arlington Plaza	10,485	17	N/A	Beltone Hearing Aids, Delphine's Gallery, U.S Army Recruiting
Carillo Plaza	19,000	14	1950	N/A
Liebengood Professional Business Ctr.	5,000	6	N/A	N/A
Loreto Plaza	85,000	23	1960	Harry's Plaza Café, Albertson's
Mesa Center	60,293	21	1958	Rite Aid Pharmacy, Albertson's
Milpas Shopping Center	38,644	7	1959	Rite Aid Pharmacy, Trader Joe's
Montecito Village North	47,107	50	1953	Montecito Village Market, Crocker Bank
Montecito Village South	22,159	14	1969	Bank of America, S.B. Bank & Trust
Patterson Center	26,620	17	N/A	Farmers Insurance, Domino's Pizza, Curves for Women
Victoria Court	60,533	60	1981	N/A
Subtotal	374,841	229		
Sqft per Capita	3.7			
Subtotal Retail from Retail Directory	1,576,688	394		
Estimated Unclassified Retail [1]	1,050,000			
Estimated Total Retail	2,626,688			
Total Sqft per Capita	29.0			

"santa_barbara"

[1] The National Research Bureau does not report information on all retail centers in a community. Based on a preliminary estimate of five Sacramento area communities, the NRB is capturing an estimated 60 percent of the total retail inventory in a community. As a result, EPS added an additional 40 percent of "other" retail space to each city in order to account for the incomplete measure by the NRB.

Source: National Research Bureau 2004 Retail Directory

**Table A-9
Lincoln Fiscal Benchmarking Analysis
Summary of Retail Market - City of Antioch**

Pop. 99,300 City of Antioch
--

Item	GLA (sqft)	Number Of Stores	Year Open	Anchor Tenants
Super Regional Commercial				
Subtotal	0	0		
<i>Sqft per Capita</i>	<i>0.0</i>			
Regional Commercial				
County East Mall	506,902	74	1966	Gottschalk's, Macy's, Mervyns, Sears, 24 Hour Fitness
Subtotal	506,902	74		
<i>Sqft per Capita</i>	<i>5.1</i>			
Community Commercial				
The Crossings Shopping Center	120,667	18	1990	Rite Aid Pharmacy, Safeway
Deer Valley Square	133,000	N/A	1996	Walgreens, Krage Auto Parts, Petco
Delta Fair Shopping Center	160,000	35	1988	Food 4 Less Supermarket, House of Fabrics, Rite Aid Pharmacy
Raley's Center	123,735	23	1978	Hollywood Video, Raley's Supermarket, Wells Fargo Bank
Subtotal	537,402	76		
<i>Sqft per Capita</i>	<i>5.4</i>			
Neighborhood Commercial				
Antioch Eastwood Shopping Center	60,800	22	1964	Grocery Outlet
Contra Loma Plaza	80,000	N/A	1989	Save Mart Supermarket
Delta Square	45,000	N/A	N/A	N/A
East Countyeast Shopping Center	20,635	8	1980	The Avenue, Payless ShoeSource, Krage Auto Parts, Radio Shack
Lolita Plaza	8,000	4	1948	N/A
Orchard Square	96,000	N/A	1987	Orchard Supply Hardware, Blockbuster Video, Wells Fargo Financial
Save Mart Shopping Center	82,000	N/A	1989	Save Mart Supermarket
Sommerville Shopping Center	17,200	9	1974	Craft & Tea Shop, Ken's TV Sales, Spanky's, Starting Gate Lounge
Sycamore Square	14,000	N/A	1989	N/A
The Terrace Shopping Center	46,000	N/A	1986	N/A
Unnamed Shopping Center	76,000	N/A	1973	Albertson's, Longs Drugs
Subtotal	545,635	43		
<i>Sqft per Capita</i>	<i>5.5</i>			
Subtotal Retail from Retail Directory	1,589,939	193		
Estimated Unclassified Retail [1]	1,060,000			
Estimated Total Retail	2,649,939			
Total Sqft per Capita	26.7			

"antioch"

[1] The National Research Bureau does not report information on all retail centers in a community. Based on a preliminary estimate of five Sacramento area communities, the NRB is capturing an estimated 60 percent of the total retail inventory in a community. As a result, EPS added an additional 40 percent of "other" retail space to each city in order to account for the incomplete measure by the NRB.

Source: National Research Bureau 2004 Retail Directory

Table A-10
Lincoln Fiscal Benchmarking Analysis
Summary of Retail Market - City of Visalia

Pop. 98,900 City of Visalia
--

Item	GLA (sqft)	Number Of Stores	Year Open	Anchor Tenants
Super Regional Commercial				
Packwood East and West Shopping Ctr.	800,000	40	2003	Best Buy, Lowe's Home Improvement, PetSmart, Target Greatland
Subtotal	800,000	40		
Sqft per Capita	8.1			
Regional Commercial				
Sequoia Mall	353,372	34	1973	24 Hour Fitness, Longs Drugs, Mervyn's, Ross, Sears, Sequoia Mann-12
Visalia Mall	439,833	78	1964	Gottschalk's
Subtotal	793,205	112		
Sqft per Capita	8.0			
Community Commercial				
Gateway Plaza	110,000	N/S	1986	Food 4 Less, Staples
Market Place	230,000	5	1965	Albertson's, Big Kmart
Mary's Vineyard Shopping Center	152,733	31	1991	Rite-Aid Pharmacy, Save Mart Supermarket
Mineral King Plaza	115,336	22	1983	Chuck E. Cheese, Longs Drugs, Vons Supermarket
Sequoia Plaza	245,000	30	1990	Circuit City, Costco Wholesale, Pier 1 Imports
Subtotal	853,069	88		
Sqft per Capita	8.6			
Neighborhood Commercial				
Chelsia Street Mall	4,700	5	1990	Chelsia Street Boutique
Fairway Shopping Center	40,000	4	N/A	Fairway Market
Tower Plaza	58,000	3	1975	Bed Bath and Beyond, Marshalls
Town and Country Village	57,480	16	1977	Robertson's Big & Tall, Roger Dunn Golf Shop, Verizon Wireless
Valley Oak Shopping Center	76,900	5	N/A	Michaels, Office Depot
Visalia Village	56,399	8	N/A	99 Cents Only Stores, Rite Aid Pharmacy
Subtotal	293,479	41		
Sqft per Capita	3.0			
Subtotal Retail from Retail Directory	2,739,753	281		
Estimated Unclassified Retail [1]	1,830,000			
Estimated Total Retail	4,569,753			
Total Sqft per Capita	46.2			

A-10

"visalia"

[1] The National Research Bureau does not report information on all retail centers in a community. Based on a preliminary estimate of five Sacramento area communities, the NRB is capturing an estimated 60 percent of the total retail inventory in a community. As a result, EPS added an additional 40 percent of "other" retail space to each city in order to account for the incomplete measure by the NRB.

Source: National Research Bureau 2004 Retail Directory

Table A-11
Lincoln Fiscal Benchmarking Analysis
Summary of Retail Market - City of Roseville

Pop. 90,700 City of Roseville
--

Item	GLA (sqft)	Number Of Stores	Year Open	Anchor Tenants
Super Regional Commercial				
Westfield Galleria at Roseville	1,035,600	134	2000	JCPenney, Macy's, Nordstrom, Sears
Subtotal	1,035,600	134		
<i>Sqft per Capita</i>	<i>10.5</i>			
Regional Commercial				
Centerpointe Marketplace	426,000	N/A	1992	Home Depot, OfficeMax, Petsmart, Sam's Club
Creekside Town Center	372,340	35	2000	Babies R Us, Barnes & Noble, Bed Bath & Beyond, Best Buy,
Stanford Ranch Crossing	343,493	24	1997	Costco, Linens N Things, Ross, Sports Authority, Staples
Subtotal	1,141,833	59		
<i>Sqft per Capita</i>	<i>11.5</i>			
Community Commercial				
The Brickyard	129,382	24	1989	Bel Air Market, Rite Aid Pharmacy
Foothill Junction	125,000	20	1995	Albertson's, Longs Drugs
Placer Village	184,000	N/A	1987	N/A
Renaissance Creek Shopping Center	190,000	30	2002	Safeway, Starbucks, Chipotle Mexican Grill
Rocky Ridge Shopping Center	100,381	23	1996	Borders, AT&T Wireless, Noah's Bagels, Romano's Macaroni Grill
Rose Village	N/A	15	N/A	Roseville Florist, Salon Capell, Printing Shop
Roseville Center	271,100	28	1988	Big 5 Sporting Goods, Petco, Raley's Supermarket, Target
Roseville Square	219,212	34	1962	Priceless Drug, Richardson's, Ross, Sportsmart, Trader Joe's
Unnamed Shopping Center	50,000	8	N/A	Arco, Carl's Jr., Kobra Office Spa, Zimbali Salon, Fitness Together
T.J Maxx Plaza	N/A	N/A		
Subtotal	1,269,075	182		
<i>Sqft per Capita</i>	<i>12.8</i>			
Neighborhood Commercial				
Antelope Bend	13,000	10	1986	Williams + Paddon Architects
Boys Market Center	18,000	N/A	N/A	Boys Market
Crocker Ranch Shopping Center	81,493	6	2003	Safeway
Elk Hills Plaza	13,000	N/A	1996	N/A
Harding Plaza	41,000	4	1973	N/A
Hillcrest Center	20,000	7	1982	Louis Furniture
Melody Lane Shopping Center	28,200	N/A	1988	N/A
Olympus Pointe Retail Center	17,850	7	1998	Café Bernardo, Cingular Wireless, Olympus Pointe Dental
Placer Center Plaza	32,551	N/A	N/A	Albertson's, Mervyns
Ralph's Plaza	80,926	5	1994	Ralph's Grocery, Blockbuster Video, Boston Market
Roseville Shopping Center	96,600	11	1974	Rite Aid Pharmacy
Subtotal	442,620	50		
<i>Sqft per Capita</i>	<i>4.5</i>			
Subtotal Retail from Retail Directory	3,889,128	425		
Estimated Unclassified Retail [1]	2,590,000			
Estimated Total Retail	6,479,128			
Total Sqft per Capita	71.4			

"roseville"

[1] The National Research Bureau does not report information on all retail centers in a community. Based on a preliminary estimate of five Sacramento area communities, the NRB is capturing an estimated 60 percent of the total retail inventory in a community. As a result, EPS added an additional 40 percent of "other" retail space to each city in order to account for the incomplete measure by the NRB.

Source: National Research Bureau 2004 Retail Directory

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Table A-12
Lincoln Fiscal Benchmarking Analysis
Summary of Retail Market - City of Rancho Cucamonga

Pop. 146,700 City of Rancho Cucamonga
--

Item	GLA (sqft)	Number Of Stores	Year Open	Anchor Tenants
Super Regional Commercial				
Victoria Gardens Mall	1,300,000	100	2004	AMC Theatres, JCPenney, Macy's, Robinson's-May
Subtotal	1,300,000	100		
Sqft per Capita	8.9			
Regional Commercial				
Terra Vista Town Center	614,500	50	1990	Bally's Total Fitness, Globe Theatre, Mervyn's Ross, Target
Subtotal	614,500	50		
Sqft per Capita	4.2			
Community Commercial				
Central Park Plaza	112,000	14	1991	Ace Hardware, Ralph's Grocery
Haven Village	123,987	26	1986	N/A
Masi Plaza	220,000	N/A	1996	24 Hour Fitness, Denny's, Goodyear Auto Service Ctr., EZ Lube
Orchard Hardware Plaza	169,500	17	1982	Big Lots, Orchard Supply Hardware, RL Family Sports Center
Terra Vista Promenade	132,365	8	1996	Home Depot
Terra Vista Village	135,000	35	1988	Long's Drugs, Ralph's Grocery
Town Center Square at Terra Vista	226,000	11	1994	Barnes & Noble, Best Buy, OfficeMax, Stein Mart
Vineyards Marketplace	120,937	23	1992	Albertson's, Sav-On Drug
Subtotal	1,239,789	134		
Sqft per Capita	8.5			
Neighborhood Commercial				
Alta Loma Center	54,269	19	1977	Rite Aid Pharmacy
Alta Loma Country Village Shopping Ctr.	89,000	N/A	1974	Bank of America, Gemmell Pharmacy, Stater Bros. Supermarket
Alta Loma Court Center	33,928	N/A	N/A	
Civic Center Plaza	38,000	13	N/A	County Law Library, Chinese Restaurant
Country Village	88,840	26	N/A	Hancock Fabrics, Stater Bros. Supermarket
Foothill Village Shopping Center	87,414	25	1988	Blockbuster Video, Gemmell Pharmacy, Chuck E. Cheese
Kmart Shopping Center	34,289	N/A	1985	Kmart
Miller Outpost Plaza	37,430	25	1984	Anchor Blue, Auto Zone
Music Plus Plaza	28,513	13	1981	Music Plus
Plaza De Las Brisas	34,697	10	1990	Coldwell Banker, Royal Carpets
Rancho Cucamonga Village	44,000	N/A	1987	N/A
Thomas Winery Plaza	95,410	39	1989	Farmers Insurance, American Gold Mort., Chamber of Commerce
Victoria Village Center	15,000	8	1991	
Subtotal	680,790	178		
Sqft per Capita	4.6			
Subtotal Retail from Retail Directory	3,835,079	462		
Estimated Unclassified Retail [2]	2,560,000			
Estimated Total Retail	6,395,079			
Total Sqft per Capita	43.6			

[1] Archibald Center, Mayfair Shopping Center, and Sunrise Shopping Center identified in SCDOOnline with no data.

"rancho"

[2] The National Research Bureau does not report information on all retail centers in a community. Based on a preliminary estimate of five Sacramento area communities, the NRB is capturing an estimated 60 percent of the total retail inventory in a community. As a result, EPS added an additional 40 percent of "other" retail space to each city in order to account for the incomplete measure by the NRB.

Source: National Research Bureau 2004 Retail Directory

Table A-13
Lincoln Fiscal Benchmarking Analysis
Summary of Retail Market - City of Escondido

Pop. 138,000 City of Escondido

Item	GLA (sqft)	Number Of Stores	Year Open	Anchor Tenants
Super Regional Commercial				
Westfield Shoppingtown North County	1,243,900	181	1986	JCPenney, Macy's, Nordstrom, Robinson's-May, Sears
Subtotal	1,243,900	181		
Sqft per Capita	9.0			
Regional Commercial				
Escondido Promenade	408,929	60	1987	Cost Plus, Mervyn's, Pier 1 Imports, Staples, Target, T.J. Maxx
Escondido Village Mall	525,000	37	1964	Factory 2-U, Fedco, Michaels, Ralph's Grocery, Rite Aid Pharmacy
Subtotal	933,929	97		
Sqft per Capita	6.8			
Community Commercial				
Civic Center Plaza	162,224	16	1967	Ross; Bed, Bath, and Beyond; Regal Cinemas: Coldwell Banker
Country Corner Shopping Center	106,389	32	1984	Albertson's
Del Norte Plaza	214,391	49	1985	L.A. Fitness, Sav-On Drug, Vons Supermarket, Value Craft
Escondido Valley Center	124,381	18	1988	Staples Office Supply, Sports Authority
Felicita Town Center	126,502	40	1990	Major Market, Rite Aid Pharmacy, Trader Joe's
Parkway Place	120,425	13	1989	Albertson's, Office Depot
Plaza Las Palmas	126,400	28	1985	Circuit City, Petco, Barnes & Noble, Aaron Brothers
The Vineyard	167,000	65	1973	Vineyard Cinema
Vons Shopping Center	147,361	N/A	1984	Vons Supermarket
Subtotal	1,295,073	261		
Sqft per Capita	9.4			
Neighborhood Commercial				
Big Bear Shopping Center	N/A	N/A	1985	N/A
Campus Center	31,000	N/A	N/A	N/A
El Norte Parkway Plaza	87,990	23	N/A	Gold's Gym, Vons Supermarket
Escondido Center	50,052	3	1970	99 Cents Store
Escondido Hills Plaza	80,000	25	1977	AutoZone, Vons Supermarket
Escondido Hills Shopping Mall	16,274	N/A	1980	N/A
Escondido Shopping Center	60,000	5	1970	Rite-Aid Pharmacy
Escondido Square	95,232	19	1961	Rite-Aid Pharmacy, El Tigre Market
Escondido Town & Country Shopping Ctr.	69,780	21	1973	N/A
Felicita Junction Shopping Center	41,681	6	1997	Jimbo's Natural Foods, Sav-On Drug
Felicita Plaza	94,700	23	1974	Escondido Workout Center, Vons Supermarket
Felicita Village	43,400	20	1975	Farmers Insurance, China Panda, Photo Plus
Mission Escondido Shopping Center	41,450	17	1985	Social Security Office
Parkway Village Shopping Center	15,090	N/A	N/A	Blockbuster Video, Mi Pueblo Market
Plaza Del Lago Shopping Center	32,122	13	1996	N/A
Seven Oaks Plaza	9,250	8	1992	In & Out Burger
Shop & Go Center	5,000	6	1988	Stop N Go
Tragalgar Square	46,503	15	1979	Cal-Surplus & Sporting Goods
Unnamed Shopping Center	14,822	N/A	N/A	N/A
Unnamed Shopping Center	37,000	N/A	N/A	N/A
Unnamed Shopping Center	42,000	N/A	N/A	Sav-On Drug
Winchester Square Shopping Center	74,000	N/A	1982	Rite-Aid Pharmacy, Stater Brothers Supermarket
Subtotal	987,346	204		
Sqft per Capita	7.2			
Subtotal Retail from Retail Directory	4,460,248	743		
Estimated Unclassified Retail [1]	2,970,000			
Estimated Total Retail	7,430,248			
Total Sqft per Capita	53.8			

"escondido"

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Source: National Research Bureau 2004 Retail Directory

Table A-14
Lincoln Fiscal Benchmarking Analysis
Summary of Retail Market - City of Concord

Pop. 124,900 City of Concord

Item	GLA (sqft)	Number Of Stores	Year Open	Anchor Tenants
Super Regional Commercial				
Sunvalley	1,317,000	148	1967	JCPenney, Macy's, Sears
Subtotal	1,317,000	148		
Sqft per Capita	10.5			
Regional Commercial				
Concord Park & Shop	475,000	70	1960	Burlington Coat Factory, La Lupita Market, OfficeMax, Ross
Subtotal	475,000	70		
Sqft per Capita	3.8			
Community Commercial				
Albertson's Shopping Center	115,000	N/A	1991	Albertson's
Clayton Valley Shopping Center	213,680	43	1994	Longs Drugs, Yard Birds
Dianda Plaza	110,000	12	1969	Food 4 Less, Wells Fargo Bank
Heritage Square	132,481	10	1979	Anderson's TV, Kraus' Sofa Factory, Peppermill
Vineyard Shopping Center	200,187	21	1978	Albertson's, Big Kmart, McCaulou's Dept. Store
The Willows	269,000	30	1978	CompUSA, Cost Plus, Old Navy, REI
Subtotal	1,040,348	116		
Sqft per Capita	8.3			
Neighborhood Commercial				
Bel-Air Shopping Center	95,667	15	1963	Albertson's, Rite-Aid Pharmacy
Concord Estates Shopping Center	31,000	13	1953	Solano Foods
Concord Termina Shopping Center	N/A	N/A	1968	N/A
Fry's Willow Pass Center	48,680	9	1971	Fry's Food & Drug
Holbrook Plaza	30,000	10	1955	Circle H Foods, Cork & Bottle Liquors, Video Express
Oak grove Plaza & Annex	90,000	30	1966	Albertson's, Chevron Service Center
Safeway Plaza	60,000	5	1990	Safeway
Sutter Plaza	26,600	N/A	1990	Kinko's Copies, Music Plus
T.J. Maxx Plaza	45,000	7	1968	T.J. Maxx
Treat Plaza Center	80,000	24	N/A	Albertson's
1800 Monument	13,099	N/A	N/A	N/A
Subtotal	520,046	113		
Sqft per Capita	4.2			
Subtotal Retail from Retail Directory	3,352,394	447		
Estimated Unclassified Retail [1]	2,230,000			
Estimated Total Retail	5,582,394			
Total Sqft per Capita	44.7			

"concord"

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Source: National Research Bureau 2004 Retail Directory

A-14

Table A-15
Lincoln Fiscal Benchmarking Analysis
Summary of Retail Market - City of Modesto

Pop. 203,300 City of Modesto

Item	GLA (sqft)	Number Of Stores	Year Open	Anchor Tenants
Super Regional Commercial				
Vintage Faire Mall	1,039,972	127	1977	Gottschalk's, JCPenney, Macy's, Sears
Subtotal	1,039,972	127		
Sqft per Capita	8.3			
Regional Commercial				
Central Valley Plaza	530,000	40	1987	Factory 2-U, Wal-Mart, Western Warehouse
McHenry Village	310,000	70	1955	Keller's Gifts
North Pointe Shopping Center	675,000	10	2000	Costco Wholesale, Lowe's Home Improvement
Wood Colony Plaza	148,820	25	1992	Rite Aid Pharmacy, Save Mart Supermarket
Subtotal	1,663,820	145		
Sqft per Capita	13.3			
Community Commercial				
Briggsmore Shopping Center	222,500	18	1965	Briggsmore Theatre, Safeway
Century Center	214,772	30	1979	Gottschalk's, Gottschalk's Home Store, Raley's Supermarket
Ceres Marketplace	150,000	12	1999	Raley's Supermarket, Staples Office Supply
City Gate Shopping Center	116,120	24	1980	Longs Drugs, Save Mart Supermarket
Creekwood Plaza	100,000	N/A	N/A	Richland Market
Crossroads Shopping Center	156,000	25	1990	Farmers & Merchants Bank, Longs Drugs, McDonald's, Richland Market
Food 4 Less Shopping Center	150,000	N/A	1989	Food 4 Less Supermarket
Home Depot Center	114,215	3	1994	Home Depot
The Lakes Shopping Center	104,020	15	1987	Longs Drugs, Save Mart Supermarket
Northland Shopping Center	100,000	6	1963	N/A
The Promenade	118,485	18	1988	Barnes & Noble, Circuit City, Copeland's Sports
Scenic Place	144,598	23	2001	Longs Drugs, Save Mart Supermarket
Standiford Square Shopping Center	105,805	N/A	N/A	Save Mart Supermarket
Vintage Commons	288,122	17	1999	Bed, Bath, & Beyond; Best Buy; Borders; CompUSA; Target
Vintage Plaza	107,000	20	1979	Big 5 Sporting Goods, Trader Joe's
Western Plaza	N	N/A	N/A	Save Mart Supermarket
Subtotal	2,191,637	211		
Sqft per Capita	17.5			
Neighborhood Commercial				
1005 West Orangeburg	17,500	N/A	1989	N/A
Briggsmore Plaza	98,945	20	1974	Big Lots, Canned Foods Grocery
Caruso Shopping Center	70,000	38	1951	El Mercado Market, One More Time Thrift Store
Coffee Plaza	70,893	22	1971	R-N Market
College Shopping Center	N/A	9	N/A	N/A
Gregory Gardens Shopping Center	75,750	19	1959	Buy Rite Thrift, Round Table Pizza, Vern's Barber Shop
Home Place Properties	80,000	N/A	1979	Kids R Us
Marshall's Plaza	86,200	21	1990	Marshall's
Mervyn's McHenry Mall	86,650	10	1972	Mervyn's
Modesto Marketplace	96,500	N/A	1991	Rite Aid Pharmacy, Save Mart Supermarket
North Towne Center II	16,182	11	1991	N/A
Oakmoor Plaza	65,000	N/A	1976	Save Mart Supermarket
Old Oakdale Road Shopping Center	N/A	3	N/A	N/A
Roosevelt Shopping Center	N/A	N/A	N/A	N/A
The Shops at Lincoln School	81,443	18	1988	Save Mart Supermarket
Sylvan Square	N/A	N/A	N/A	Richland Market
Tenth Street Plaza	34,000	22	1986	Modesto Dragon
Tully Manor Shopping Center	92,887	25	1976	Raley's Supermarket
Ulrich Shopping Center	N/A	N/A	N/A	Save Mart Supermarket
Unnamed Shopping Center	18,281	N/A	1979	N/A
Unnamed Shopping Center	N/A	N/A	1984	N/A
Valley Plaza	30,000	N/A	N/A	N/A
Subtotal	1,020,231	218		
Sqft per Capita	8.2			
Subtotal Retail from Retail Directory	5,915,660	701		
Estimated Unclassified Retail [1]	3,940,000			
Estimated Total Retail	9,855,660			
Total Sqft per Capita	48.5			

modesto

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Source: National Research Bureau 2004 Retail Directory

Appendix B. Park Requirements

PARK DEFINITIONS

Mini Park

Mini parks are generally less than two acres in size and are designed to serve a concentrated or limited population. They are typically developed for a unique or single purpose such as a recreation facility for a neighborhood, a recreation or eating location for employment uses, or to preserve an isolated open space resource such as a small clustering of oak trees. Typical improvements at mini parks are play areas, picnic tables and landscaping. Desirable locations for mini parks are within neighborhoods and in close proximity to small lot and higher density residential development. Mini parks are also appropriate within business districts.

Neighborhood Park

A neighborhood park can be generally defined as a landscaped park of limited size for passive recreation of all ages, but with designated active areas. Neighborhood parks provide scenic and aesthetic value. Typical improvements found in these parks include athletic fields, multi-use turf areas, hard courts and playground equipment. Neighborhood parks fall into two categories: those located adjacent to school sites and those not located adjacent to school sites. In general those facilities located adjacent to school sites are larger (typically 6 to 8 acres) and provide more active facilities, while those located away from school sites are smaller (generally 5 acres) and provide facilities, such as picnicking, turf areas and play ground equipment.

Neighborhood / Community Park

This is a hybrid which accommodates both neighborhood and community uses, with more uses than a Neighborhood Park, but less than a Community Park. Typical facilities may include large children's play areas, group picnic facilities, turf areas, ball field for organized sports, off-street parking, restrooms, and game courts. Neighborhood / Community Parks may be located adjacent to school facilities.

Community Park

Community parks are designed to accommodate a wider variety and higher intensity of recreational uses than neighborhood parks, and may have unique amenities such as a natural waterway, natural / conservation areas or special facilities. Community parks are larger than neighborhood parks and are intended to serve several neighborhoods. Typical facilities may include large

children’s play area, group picnic facilities, turf areas for unsupervised free play, ball fields for organized sports, community buildings, off-street parking and rest rooms. Community parks may also include tennis courts, outdoor concert areas or amphitheater and other special features. Community parks may also be located adjacent to school facilities, generally intermediate or high schools. A community park may function as a neighborhood park for the area in which it is located.

City-wide (Regional) Park

City-wide parks are identified as unique recreational centers serving the entire urban population. These consist of extensive park areas that provide service and facilities which are specialized or, of City-wide or regional interest. Typical facilities may include large open space areas, large group picnic facilities, rest rooms, nature centers, trail system, scenic drives, community centers, libraries, swimming pools, water-oriented facilities for boating, swimming, and fishing, competitive sports fields, outdoor arenas, play equipment for varied age groups, tennis courts and concessions. City-wide parks may be located adjacent to high schools.

School Recreation Areas

School recreation areas are facilities that are developed adjacent to school land and may be jointly developed. The recreation facilities are shared by the City and school district, subject to use restrictions defined in specific joint-use agreements. These areas supplement the active of each entity. Typical facilities on the City park area may include active facilities such as turf ball fields for organized sports, hard court surfaces, sports courts, play ground equipment and after school care facilities.

PARK STANDARDS

In the development of parks and recreational facilities, the following standards and definitions shall generally be used.

Components	Neighborhood Community Park	Open Space	City-wide Park
Acreage / 1,000 Population	3 Acres	3 Acres	3 Acres
Desired Size	2-25 Acres	2-100 Acres	25-100+ Acres
Population Served	2,000-3,000	All	All
Service Area	¼-2 miles Citywide	Citywide	Citywide

The City will retain flexibility in applying the above standards to best meet the parks and recreation needs of the community. Credit towards meeting the standards may be considered for non-traditional parks lands as set forth in the General Plan policies.

Note: There is not an acreage/1,000 standard for mini-parks. These parks will normally be developed for a unique or single purpose. Where required or provided, mini-parks may be credited towards meeting the neighborhood park acreage requirement.

PARK SITING CRITERIA

The following criteria will generally be applied in the placement of new parks within the City.

All Parks

- Locate centrally within designated service area
- Provide convenient and safe access for pedestrians, bicyclists and autos
- Locate with frontage on a least one public street
- Choose sites that have interesting or special features
- Locate parks in areas that can be viewed easily for security reasons
- Locate parks so as to link to existing and planned trails, the open space network and other connections
- Choose sites which avoid possible hazards, such as heavy traffic, railroads, industrial sites or electrical transmission line easements
- Provide buffers between active use areas and adjacent residential development

Mini Parks

- Locate in the interior of neighborhoods or employments
- Locate near high density development
- Avoid un-developable “remainders” or odd-shaped parcels
- Consider opportunities for preserving natural amenities

Neighborhood Parks

- Locate with frontage on collector streets when possible, especially when located adjacent to schools sites
- Avoid separation of park and residential areas by major arterial or other barriers
- Limit activities which generate traffic from outside the neighborhood
- Plan for more active facilities when in conjunction with school sites
- Provide off-street parking when located adjacent to school sites

Open Space Areas

- Locate consistent with the Open Space Element
- Provide access to open space areas except those areas sensitive to human presence
- Provide an interconnecting system of open space corridors and, where feasible incorporate bikeways and pedestrian paths
- Incorporate special or unique features

Neighborhood / Community Parks

- Located with frontage on collector street when possible, especially when located adjacent to school sites
- Avoid separation of park and residential areas by major arterials or other barriers
- Plan for more active facilities on these sites
- Provide off-street parking

Community Parks

- Locate with frontage on major collector or arterial roadway
- Locate adjacent to intermediate or high school, when possible
- Locate larger, more active facilities away from residential neighborhoods
- Provide off-street parking

City-wide Parks

- Locate adjacent or accessible to/from major arterials or freeways to provide maximum degree of accessibility
- Locate larger, more active facilities away from residential neighborhoods
- Provide off-street parking
- Incorporate special or unique features

PARK CREDIT IMPLEMENTATION CHART

Non-traditional park lands may be granted partial credit towards meeting the 9 Acre / 1,000 park land to population standard if they provide some form of recreational value. Recreational value is defined as a measure of public accessibility and recreational improvements. This may include bike paths along creek-ways, vernal pools with walking, picnicking and interpretive signage, or other similar features of accessibility and improvement. A credit ratio range of between 5:1 and 10:1 may be given for these lands, only after the active (traditional) recreation needs of the community have been met. A

credit ratio range of between 5:1 and 10:1 means that 1 acre of park credit may be granted towards meeting the park land requirement for every 5 to 10 acres of accepted non-traditional park land.

The ability to receive credit, and the amount of credit given, will be determined by the City on a case by case basis dependent upon: recreational value; accessibility and potential benefit to the community of the land or improvements; and the benefit generated to the City as a whole. Park credit for non-traditional park lands may only be considered at the specific plan stage and not on an individual project by project basis. Credit shall only be granted where provisions are included to ensure that the credited lands or facilities remain at their intended credited use on a long-term basis.

The following public lands may be considered by the City to receive partial park credit:

- Floodways
- Wetlands
- Oak Woodlands
- Riparian Areas
- Public Greenbelts (pathway areas that allow public access from one place to another)
- Golf Course, (public and in limited circumstances private courses if approved by the City)
- Unique natural or cultural resources

Please see the next page.