Outlook

Annexation Discussion Items R8 & R9

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6 attachments (4 MB)

FAQ-Conducting-Protest-Proceedings.docaccess.html; IMG_5699.jpeg; IMG_5701.jpeg; IMG_5702.jpeg; IMG_5703.jpeg; IMG_5538.jpeg;

Over the last several months we have heard a lot about what the County may lose if the proposed Ukiah annexation moves forward. What I have not heard nearly enough about is what the County stands to gain. The Master Tax Sharing Agreement was not created overnight. It was negotiated over several years by representatives of the County and all four incorporated cities, and approved by their elected officials. The purpose was simple: create a predictable framework for future annexations rather than starting from scratch every time a proposal comes forward. Now that we have the first major annexation proposal under that agreement, some are suggesting we terminate the entire framework before the public process has even been completed. I do not believe that is the right approach.

The annexation proposal remains under review through the LAFCO process. Questions about roads, public safety, water, finances, governance, housing, and service delivery are exactly the issues LAFCO is designed to evaluate. Ending the MTSA now prevents those questions from being fully answered and short-circuits the process that was specifically designed to address them. The question before us is not whether every concern has been answered today. The question is whether we should allow the public process to continue and let the proposal be fully evaluated. I believe we should.

The County's presentation focuses heavily on projected revenue transfers over a sixteen-year period. That is an important part of the conversation, but it is not the whole conversation. The County's own budget documents project continued revenue growth based on historical trends. The CEO Budget Team, under the guidance of Ben Rosenfield, recently updated its forecasting methodology to better reflect historical growth patterns and improve accuracy. Yet the annexation analysis largely evaluates revenue transfers without giving similar consideration to future revenue growth, housing development, economic expansion, increased assessed values, or additional taxable sales activity. If we are going to project costs and transfers sixteen years into the future, we should also project revenue growth sixteen years into the future. Using the County's own non-departmental revenue projections as a starting point, even modest annual growth rates of 2.5%, 3%, and 4% generate substantial increases in County revenues over the same period being used to evaluate annexation impacts. The County's analysis projects approximately $34.2 million in cumulative impact over sixteen years. At the same time, the County's own forecasts show tens of millions of dollars in revenue growth over that same period. A balanced discussion should acknowledge both. I have attached three scenarios: one using the $92 million recently used in budget discussions, one using a $100 million starting point as a modest next-year estimate, and one using $247 million, which reflects the total County General Fund. I have not seen documentation from the Ad Hoc showing how revenue growth was incorporated into the annexation discussion.

There is also a bigger question about how expenses are being compared. If we are using non-departmental revenue as the baseline, are we comparing only the expenses tied to that revenue? Or are we also counting broader County expenses, including roads and the Sheriff's Office? Right now, the analysis appears to use a narrow revenue base while discussing broader County obligations. One thing that stood out to me is the focus on Bradley-Burns sales tax. There has been significant discussion about the loss of this revenue, but much less discussion about the other taxes that continue to come to the County through economic activity in the cities. Current allocations show that the City of Ukiah generates almost as much Bradley-Burns sales tax revenue as the entire unincorporated County. That should not surprise anyone. Cities are where people shop, stay in hotels, eat in restaurants, start businesses, and go to work. That is exactly how cities are supposed to function. The MTSA recognizes that reality while still protecting County revenues through a fifteen-year phase-down period. The agreement does not immediately eliminate County revenue. It provides a gradual transition over a decade and a half. That was intentionally built into the agreement. The MTSA also does not reduce the sales taxes that go directly to the County for Measure O, Measure B, and the 1991 and 2011 Realignment dollars that support public safety, mental health, social services, and other County responsibilities. The County's presentation also focuses on future property tax allocations but does not fully account for the possibility that annexation itself may increase the overall tax base. The annexation area contains significant opportunities for future housing and economic development. Projects that may be difficult to complete under current conditions could become more feasible with city infrastructure, city utilities, and city planning capacity. The question should not simply be who receives future property tax revenue. The question should also be whether annexation creates new property tax revenue that otherwise may never exist. Our communities must grow near the urban core if we want to be sustainable. I have raised many times the difficulty of completing the large-scale housing projects our community needs. Our residents need places to live, and we need to attract working professionals like doctors, college professors, teachers, and public safety employees.

One of the most significant omissions in the County's analysis is the treatment of roads. The presentation assumes essentially no reduction in road-related obligations. However, County transportation documents identify approximately $15.2 million in programmed road work within the annexation area between fiscal years 2029-30 and 2033-34. In addition, approximately 14.64 miles of roads currently included in the County's twenty-year road plan would ultimately become the responsibility of the City. There are also approximately 22.3 additional miles of public roads within the annexation area that do not appear in the presentation. Those roads represent real future maintenance obligations that would no longer be the burden of the County. The County's own transportation documents indicate that road maintenance remains one of its largest long-term challenges. If annexation transfers these responsibilities to the City, that is a real benefit to County taxpayers because resources can then be redirected to roads elsewhere in unincorporated Mendocino County. The question should not be whether the County loses roads. The question should be whether transferring road obligations creates opportunities to better maintain roads in the remainder of the County.

The County presentation also assumes no reduction in public safety costs. However, calls for service within annexed urban areas would largely shift to the Ukiah Police Department. Areas such as Motel 6 North and Laws Avenue make up a meaningful share of dedicated Central

District resources. As those calls shift to UPD, Sheriff's resources can be redirected toward communities throughout the rest of Mendocino County. This does not eliminate the Sheriff's responsibilities. It allows resources to be focused where they are needed most. For years we have discussed staffing challenges and limited law enforcement resources. We should at least acknowledge that reducing urban service demands on the Sheriff's Office has value.

The County would also continue receiving revenues associated with 1991 Realignment, 2011 Realignment, Public Safety Realignment, and Behavioral Health Realignment. Many of the services cited as concerns in the annexation discussion continue to be supported through these funding streams. A complete fiscal analysis should acknowledge those ongoing revenues.

County residents have repeatedly raised concerns regarding water. However, the County of Mendocino does not operate municipal water systems. The City of Ukiah has significantly greater experience operating water infrastructure and pursuing utility-related grants and improvements. The annexation discussion should recognize that infrastructure investments are often easier to accomplish through entities that already have the necessary systems, staffing, and expertise.

The annexation area presents opportunities for housing, infrastructure investment, and economic growth. Cities generally have greater access to infrastructure funding, utility financing, transportation grants, and housing programs. The current analysis evaluates annexation primarily through the lens of revenue transfers rather than long-term economic opportunity. That approach understates the potential benefits to the entire community. The question is not simply who gets a piece of today's pie. The question is whether annexation helps create a larger pie in the future.

This discussion is also about governance. Today, large portions of the First and Fifth Supervisorial Districts wrap around the City of Ukiah. Many residents living immediately outside city limits rely on the same businesses, schools, transportation systems, utilities, and services as residents who live inside the City. As urban development continues, it is reasonable to discuss whether governance boundaries should better reflect the realities of how people live and receive services. This is not simply a tax discussion. It is also a conversation about representation and how our community grows.

The MTSA was negotiated to create certainty. Developers, businesses, residents, cities, and the County all benefit when there is a predictable process for evaluating annexation proposals. Terminating the agreement before the first major proposal completes review sends the opposite message. For years this Board has discussed the importance of policy consistency and avoiding sudden changes in direction. The MTSA represents years of work by County and City representatives. Ending it now before the public process has run its course raises serious questions about predictability and long-term planning.

LAFCO exists to evaluate proposals like this. Questions regarding service delivery, finances, governance, infrastructure, environmental review, protest proceedings, and public input are exactly what the LAFCO process is designed to address.

The existence of unanswered questions is not evidence that the process should stop. It is evidence that the process should continue.

The County's presentation raises legitimate issues that deserve thoughtful review. However, it does not tell the entire story. A complete analysis should also consider revenue growth projections, property tax growth, housing opportunities, economic development, road maintenance savings, public safety efficiencies, continued realignment revenues, water and infrastructure benefits, representation and governance, and the phased protections built directly into the MTSA. The Master Tax Sharing Agreement was developed through years of collaboration between the County and all four incorporated cities and their elected officials and administrations. It was designed specifically to provide a framework for annexation discussions while protecting County interests during the transition. Rather than terminate the agreement now, we should allow the public review process to continue, allow LAFCO to complete its work, hear from the community, and make decisions based on the complete picture.

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FAQ – Conducting Protest Proceedings

Procedures

Mendocino LAFCo

Annexations, Detachments, and Activation of Latent Powers

LAFCo's protest process gives registered voters and landowners in the affected territory a formal opportunity to oppose a boundary change or change in district powers after the Commission has approved it but before it takes effect. Protest levels can require an election or stop the proposal from moving forward.

The procedures described herein apply to agency- and individual-initiated applications, not LAFCo initiated proposals.

These Frequently Asked Questions (FAQ) summarize state law and LAFCo procedures and is not a substitute for the Cortese-Knox-Hertzberg Local Government Reorganization Act or for independent legal advice.

Procedures

Q: What are protest proceedings?
A: Protest proceedings are conducted after LAFCo approves an annexation, detachment or activation of latent powers to provide opportunity for affected registered voters and/or landowners to oppose the proposal. (GOV §57000)

Q: Who conducts the protest proceedings?
A: LAFCo is required to conduct these proceedings as the "conducting authority." (GOV §57000)

Q: When are protest proceedings required?
A: Protest proceedings are required after LAFCo approves a proposal for reorganization unless the Commission waives the proceedings under limited circumstances defined by state law. The information in this FAQ applies to applications for annexations, detachments, and activation of latent powers initiated by an agency or individual. (GOV §56663, §57002(a))

Q: How will I be notified of a protest hearing?

A: LAFCo provides notice of the protest hearing through published newspaper notice, posted notice, and mailed notice to landowners and registered voters in the affected area. The notice will include hearing date, time and location, contain a link to the official protest form, and explain the deadline and details for submitting written protests. (GOV §56150 et seq.)

Q: When and where is the protest hearing held?
A: The hearing is scheduled after LAFCo approval of the proposal. The notice will include the date, time, and location. A protest period (typically between 21 and 60 days) is established for submitting written protests. (GOV §57002(a), §57008)

FAQ – Conducting Protest Proceedings

Q: Who can file a protest?

A: A written protest may be filed by a registered voter in the affected area and/or a landowner in the affected area as defined by state law. (GOV §56707-§56710)

Q: How do I submit a protest?

A: Protests must be submitted in writing during the protest period. They may be filed by mail, in person, or at the protest hearing, as described in the notice. LAFCo provides an official protest form. All written protests must be submitted by the deadline, not merely postmarked by that date. (GOV §57000)

Q: Can I withdraw my protest?

A: Yes. A written protest may be withdrawn at any time before the close of the protest hearing. (GOV §57000)

Q: What happens at the protest hearing?

A: At the protest hearing, LAFCo, or its Executive Officer, summarizes the Commission's resolution approving the annexation and oral and written protests, objections, and evidence, as well as requests to withdraw written protests. The protest hearing is limited in scope to receiving oral and written protests. The Commission cannot consider or respond to public testimony or new evidence regarding the substance of the Commission's prior decision to approve the annexation/detachment/activation of latent powers because the reconsideration period has closed. (GOV §57050-57052)

Q: What happens after the protest hearing?

A: After the close of the protest hearing, LAFCo reviews all written protests submitted and not withdrawn within the protest period, and makes a formal determination of the number and percentage of valid protests and the resulting outcome (no election, election, or termination). Protests are validated using voter registration and county assessment rolls. The Commission has 30 days to approve a resolution determining the value of written protests received and not withdrawn. (GOV §57052, 57075)

Q: How does LAFCo determine the outcome?

A: Protest thresholds for annexations are based on registered voters and/or landowners within the affected area, depending on the type of territory and applicable law. LAFCo verifies protests using voter registration records and county assessment rolls for property ownership. (GOV §56707-56710)

The outcome depends on the level of written protest received. For annexations, detachments, and activation of latent powers affecting inhabited territory:

- Less than 25% protest: annexation is approved without an election.
- 25% to less than 50% protest: annexation must be approved by voters at an election.
- 50% or more protest: annexation is terminated.

(GOV §57075, §57091)

Q: How are protests measured?

A: Protests are measured based on:

- a) Number of registered voters, OR
- b) Number of landowners and the assessed value of their property.

The specific method depends on the type of proposal and whether the territory is inhabited or uninhabited. (GOV §56707-56710)

Q: Can I protest as both a voter and a landowner?

A: Yes. If a person is both a registered voter and a landowner in the affected territory, that person may complete a single protest form that includes voter information and ownership information for one or more properties in the affected territory. Protests are tallied separately under the voter and landowner categories, but each person's protest is counted only once in determining whether protest thresholds are met. (GOV §56707-56710)

As an exception, if multiple properties are owned under different ownership configurations, separate protest forms should be submitted for each distinct ownership. Each form should certify that the signer or signers represent the full ownership interest being claimed for the listed property or properties.

Q: How will my protest be counted if I qualify as both?

A: LAFCo will count your protest once, under the applicable category (voter or landowner), as part of determining whether protest thresholds are met.

Q: Why is only one protest counted?

A: Protest proceedings are designed so that each eligible individual's participation is counted once, to avoid double-counting. LAFCo verifies protests and ensures that duplicate submissions by the same person are not counted twice. Voter verification is based on the official voter registration records. Landowner verification is based on the county assessment roll. (GOV §56707, §56708-§56710)

Q: What happens if I submit two forms?

A: If duplicate protests are submitted by the same person, only one protest will be counted and the duplicate will be disregarded during verification. If separate forms are submitted for different ownership interests, LAFCo will review and validate those forms based on applicable law.

Q: What happens if an election is required?

A: If protest levels are sufficient to require voter approval, LAFCo will request that the appropriate local elections official conduct an election (GOV §57000(d))

Q: How long does the process take?

A: The protest period is typically between 21 and 60 days. A determination of the protest results is made within 30 days after the protest hearing. (GOV §57002(a), §57075)

Q: Can the protest hearing be continued?

A: Yes, the hearing may be continued, but not beyond 60 days from the original protest hearing date. (GOV §57000)

FAQ – Conducting Protest Proceedings

Landowner Protests

Q: How are landowner votes counted?

A: Each parcel is allowed one landowner protest. (GOV §56046)

Q: How is ownership verified?

A: Ownership is verified using the most recent county assessment roll. (§GOV 56708)

Q: If more than one person owns a property, does each owner get a separate vote?

A: No. A property with multiple owners is counted as one landowner for protest purposes. A protest for that parcel must be signed by owners representing at least a majority interest in the property for the protest to be counted as a valid landowner protest. (GOV §56046, §56708)

Q: What is required for a protest to count when there are multiple owners?

A: A protest must be signed by a majority of the record owners, or by owners representing a majority ownership interest in the property. If fewer than a majority sign, the protest may not be counted as a valid landowner protest. (GOV §56704, §56708-§56710)

Note: Because LAFCo and the Assessor may not have records showing every beneficial owner, such as for trusts, LLCs, or partnerships, the protest form should include a certification that the signers represent a majority of the ownership interest in the property.

Q: How is the property's value counted?

A: Where assessed value is relevant to protest thresholds, the full assessed land value of the parcel, as shown on the county assessment roll, is counted once for that parcel, regardless of how many owners are on title. (GOV §56710)

Q: How does this affect protest thresholds?

A: If a valid landowner protest is submitted, the parcel counts as one landowner, and the full assessed value of that parcel is included when calculating the percentage of landowner protests and any applicable assessed-value threshold. (GOV §57075, §57091)

Example: A parcel owned by three individuals will count as one landowner protest only if owners representing at least a majority interest, for example two out of three equal co-owners, sign the protest form. If valid, the entire assessed value of the parcel is included.

Registered Voter Protests

Q: How does LAFCo verify who is a registered voter?

A: LAFCo verifies voter status by comparing protests with the official voter registration records maintained by the County Registrar of Voters. (GOV §56707)

Q: What records are used to confirm voter eligibility?

A: The voter registration list (voter roll) on file with the Registrar of Voters is used to confirm whether the person is registered, and whether the registration address is within the affected territory. (GOV §56707)

Q: What information must match for a protest to count?

A: The voter name and voter address (not a PO Box) on the protest must match the voter registration record. LAFCo confirms the address is located within the affected area. (GOV §56707)

Q: What if a person is not registered to vote?

A: If a person is not a registered voter in the affected territory, their protest will not be counted as a valid voter protest. However, they may still qualify to protest as a landowner, if applicable. (GOV §56707-§56708)

Q: When is voter eligibility determined?

A: Voter eligibility is determined at the time protests are reviewed and validated, following the protest hearing, and are based on the official voter registration records at the time the resolution of application is adopted. (GOV §57075, §56707)

Q: Who performs the verification?

A: The LAFCo Executive Officer performs the verification using official voter registration records, and then makes a formal determination of valid protests after the hearing. (GOV 57075)

Mendocino LAFCo

Monthly Payments to Cities and Counties from the 1% Local Sales and Use Tax

Fiscal Year	Fiscal Year To	Jurisdiction	Year To Date
2025	2026	CITY OF FORT BRAGG	$1,780,948
2025	2026	CITY OF POINT ARENA	$72,244
2025	2026	CITY OF UKIAH	$5,351,515
2025	2026	CITY OF WILLITS	$1,116,355
2025	2026	COUNTY OF MENDOCINO	$5,850,153
2024	2025	CITY OF FORT BRAGG	$2,159,250
2024	2025	CITY OF POINT ARENA	$74,935
2024	2025	CITY OF UKIAH	$6,310,179
2024	2025	CITY OF WILLITS	$1,329,109
2024	2025	COUNTY OF MENDOCINO	$7,099,956
2023	2024	CITY OF FORT BRAGG	$2,033,557
2023	2024	CITY OF POINT ARENA	$73,132
2023	2024	CITY OF UKIAH	$6,651,551
2023	2024	CITY OF WILLITS	$1,397,000
2023	2024	COUNTY OF MENDOCINO	$7,448,277

Road Category	Miles/Amount	Fiscal Year	Dollar Value
Roads in County 20-year road plan transferred to City	14.64	Various	
Programmed road work in annexation area		29/30	$6,500,000.00
Programmed road work partially in annexation area		31/32	$1,705,128.00
Programmed road work in annexation area		33/34	$7,000,000.00
Total programmed road obligations called out		29/30-33/34	$15,205,128.00
Additional public roads not in Director's Report	22.3	Not programmed	

Public Roads in Annexation Area NOT in Director's Repor	County Road
Norgard Lane	CR 211
Carrigan Lane	CR 222C
Sauvignon Court	CR 251N
Chablis Court	CR 251B
Crestview Drive	CR 210A
Sirah Court	CR 251E
Gamay Place	CR 251D
Whitmore Lane	CR 210C
North Bush Street	CR 250C
Donna Drive	CR 124C
North Court Road	CR 252F
Parducci Road	CR 224
Sauterne Place	CR 251J
Spanish Canyon Drive	CR 252G
Lake Mendocino Drive	CR 227B
Fairview Court	CR 252D
Millview Road	CR 106
Oak Court Road	CR 252A
Sherry Drive	CR 251M
Maintenance Yard Road	CR 149
Cabernet Place	CR 251I
Richard Court	CR 124E
Leland Lane	CR 124D
Alicante Lane	CR 222A
Riesling Court	CR 251K
Thompson Avenue	CR 253A
Chardonnay Court	CR 251L
Burgundy Drive	CR 251H
George Place	CR 222D
Poulos Court	CR 253F
Canyon Court	CR 252H
Faull Avenue	CR 253E
Concord Street	CR 251G
Hensley Creek Road	CR 225A
Bourbon Lane	CR 209A
Valley View Road	CR 252B
Toyon Road	CR 252C
Briggs Lane	CR 210D
Orr Springs Road	CR 223
Empire Drive	City of Ukiah maintained

Fiscal Year	County Net Impact	2.5% Fund No Deduction	2.5% Fund After County Impact	3% Fund No Deduction	3% Fund After County Impact	4% Fund No Deduction	4% Fund After County Impact
27/28	$187,976.00	$94,790,684.00	$94,602,708.00	$95,253,077.00	$95,065,101.00	$96,177,865.00	$95,989,889.00
28/29	$411,494.00	$97,160,451.00	$96,748,957.00	$98,110,670.00	$97,699,176.00	$100,024,979.00	$99,613,485.00
29/30	$645,935.00	$99,589,462.00	$98,943,527.00	$101,053,990.00	$100,408,055.00	$104,025,978.00	$103,380,043.00
30/31	$891,772.00	$102,079,199.00	$101,187,427.00	$104,085,610.00	$103,193,838.00	$108,187,018.00	$107,295,246.00
31/32	$1,149,495.00	$104,631,179.00	$103,481,684.00	$107,208,178.00	$106,058,683.00	$112,514,498.00	$111,365,003.00
32/33	$1,419,614.00	$107,246,958.00	$105,827,344.00	$110,424,423.00	$109,004,809.00	$117,015,078.00	$115,595,464.00
33/34	$1,655,127.00	$109,928,132.00	$108,273,005.00	$113,737,156.00	$112,082,029.00	$121,695,681.00	$120,040,554.00
34/35	$1,903,642.00	$112,676,336.00	$110,772,694.00	$117,149,271.00	$115,245,629.00	$126,563,509.00	$124,659,867.00
35/36	$2,165,726.00	$115,493,244.00	$113,327,518.00	$120,663,749.00	$118,498,023.00	$131,626,049.00	$129,460,323.00
36/37	$2,441,971.00	$118,380,575.00	$115,938,604.00	$124,283,661.00	$121,841,690.00	$136,891,091.00	$134,449,120.00
37/38	$2,732,992.00	$121,340,089.00	$118,607,097.00	$128,012,171.00	$125,279,179.00	$142,366,734.00	$139,633,742.00
38/39	$3,039,427.00	$124,373,592.00	$121,334,165.00	$131,852,536.00	$128,813,109.00	$148,061,404.00	$145,021,977.00
39/40	$3,361,940.00	$127,482,931.00	$124,120,991.00	$135,808,112.00	$132,446,172.00	$153,983,860.00	$150,621,920.00
40/41	$3,701,220.00	$130,670,005.00	$126,968,785.00	$139,882,356.00	$136,181,136.00	$160,143,214.00	$156,441,994.00
41/42	$4,057,985.00	$133,936,755.00	$129,878,770.00	$144,078,826.00	$140,020,841.00	$166,548,943.00	$162,490,958.00
42/43	$4,432,978.00	$137,285,174.00	$132,852,196.00	$148,401,191.00	$143,968,213.00	$173,210,901.00	$168,777,923.00

Year	Fiscal Year	County Net Impact	2.5% Fund No Deduction	2.5% Fund After County Impact	3% Fund No Deduction	3% Fund After County Impact	4% Fund No Deduction	4% Fund After County Impact
1	27/28	$187,976.00	$102,500,000.00	$102,312,024.00	$103,000,000.00	$102,812,024.00	$104,000,000.00	$103,812,024.00
2	28/29	$411,494.00	$105,062,500.00	$104,651,006.00	$106,090,000.00	$105,678,506.00	$108,160,000.00	$107,748,506.00
3	29/30	$645,935.00	$107,689,062.00	$107,043,127.00	$109,272,700.00	$108,626,765.00	$112,486,400.00	$111,840,465.00
4	30/31	$891,772.00	$110,381,289.00	$109,489,517.00	$112,550,881.00	$111,659,109.00	$116,985,856.00	$116,094,084.00
5	31/32	$1,149,495.00	$113,140,821.00	$111,991,326.00	$115,927,407.00	$114,777,912.00	$121,665,290.00	$120,515,795.00
6	32/33	$1,419,614.00	$115,969,342.00	$114,549,728.00	$119,405,230.00	$117,985,616.00	$126,531,902.00	$125,112,288.00
7	33/34	$1,655,127.00	$118,868,575.00	$117,213,448.00	$122,987,387.00	$121,332,260.00	$131,593,178.00	$129,938,051.00
8	34/35	$1,903,642.00	$121,840,290.00	$119,936,648.00	$126,677,008.00	$124,773,366.00	$136,856,905.00	$134,953,263.00
9	35/36	$2,165,726.00	$124,886,297.00	$122,720,571.00	$130,477,318.00	$128,311,592.00	$142,331,181.00	$140,165,455.00
10	36/37	$2,441,971.00	$128,008,454.00	$125,566,483.00	$134,391,638.00	$131,949,667.00	$148,024,428.00	$145,582,457.00
11	37/38	$2,732,992.00	$131,208,666.00	$128,475,674.00	$138,423,387.00	$135,690,395.00	$153,945,406.00	$151,212,414.00
12	38/39	$3,039,427.00	$134,488,882.00	$131,449,455.00	$142,576,089.00	$139,536,662.00	$160,103,222.00	$157,063,795.00
13	39/40	$3,361,940.00	$137,851,104.00	$134,489,164.00	$146,853,371.00	$143,491,431.00	$166,507,351.00	$163,145,411.00
14	40/41	$3,701,220.00	$141,297,382.00	$137,596,162.00	$151,258,972.00	$147,557,752.00	$173,167,645.00	$169,466,425.00
15	41/42	$4,057,985.00	$144,829,817.00	$140,771,832.00	$155,796,742.00	$151,738,757.00	$180,094,351.00	$176,036,366.00
16	42/43	$4,432,978.00	$148,450,562.00	$144,017,584.00	$160,470,644.00	$156,037,666.00	$187,298,125.00	$182,865,147.00

Year	Fiscal Year	County Net Impact	2.5% Fund No Deduction	2.5% Fund After County Impact	3% Fund No Deduction	3% Fund After County Impact	4% Fund No Deduction	4% Fund After County Impact
1	27/28	$187,976.00	$253,175,000.00	$252,987,024.00	$254,410,000.00	$254,222,024.00	$256,880,000.00	$256,692,024.00
2	28/29	$411,494.00	$259,504,375.00	$259,092,881.00	$262,042,300.00	$261,630,806.00	$267,155,200.00	$266,743,706.00
3	29/30	$645,935.00	$265,991,984.00	$265,346,049.00	$269,903,569.00	$269,257,634.00	$277,841,408.00	$277,195,473.00
4	30/31	$891,772.00	$272,641,784.00	$271,750,012.00	$278,000,676.00	$277,108,904.00	$288,955,064.00	$288,063,292.00
5	31/32	$1,149,495.00	$279,457,829.00	$278,308,334.00	$286,340,696.00	$285,191,201.00	$300,513,267.00	$299,363,772.00
6	32/33	$1,419,614.00	$286,444,274.00	$285,024,660.00	$294,930,917.00	$293,511,303.00	$312,533,798.00	$311,114,184.00
7	33/34	$1,655,127.00	$293,605,381.00	$291,950,254.00	$303,778,845.00	$302,123,718.00	$325,035,149.00	$323,380,022.00
8	34/35	$1,903,642.00	$300,945,516.00	$299,041,874.00	$312,892,210.00	$310,988,568.00	$338,036,555.00	$336,132,913.00
9	35/36	$2,165,726.00	$308,469,154.00	$306,303,428.00	$322,278,976.00	$320,113,250.00	$351,558,018.00	$349,392,292.00
10	36/37	$2,441,971.00	$316,180,882.00	$313,738,911.00	$331,947,346.00	$329,505,375.00	$365,620,338.00	$363,178,367.00
11	37/38	$2,732,992.00	$324,085,404.00	$321,352,412.00	$341,905,766.00	$339,172,774.00	$380,245,152.00	$377,512,160.00
12	38/39	$3,039,427.00	$332,187,540.00	$329,148,113.00	$352,162,939.00	$349,123,512.00	$395,454,958.00	$392,415,531.00
13	39/40	$3,361,940.00	$340,492,228.00	$337,130,288.00	$362,727,827.00	$359,365,887.00	$411,273,156.00	$407,911,216.00
14	40/41	$3,701,220.00	$349,004,534.00	$345,303,314.00	$373,609,662.00	$369,908,442.00	$427,724,083.00	$424,022,863.00
15	41/42	$4,057,985.00	$357,729,647.00	$353,671,662.00	$384,817,952.00	$380,759,967.00	$444,833,046.00	$440,775,061.00
16	42/43	$4,432,978.00	$366,672,888.00	$362,239,910.00	$396,362,490.00	$391,929,512.00	$462,626,368.00	$458,193,390.00