

Latent Powers Fiscal Analysis

Presentation to Board of Directors Rossmoor Community Services District

October 8, 2013

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Objectives, Scope and Timing

- How do Rossmoor's contributions to Orange County's General Fund and Road Fund compare to County's costs for direct services to Rossmoor?
- Cover all pertinent FY 2010-11 General Fund & Road Fund revenues and costs for (most recent available at time of analysis).
- Initial data requests to County summer 2012; analysis completed spring 2013.

Methods

- Requested revenue and cost data from County similar to 2008 Comprehensive Fiscal Analysis (CFA) data for potential Rossmoor incorporation.
- County could not/would not provide similar data for FY 2010-11 timely or at all.
- Public Records Act requests to County; County provided limited records, but not comparable to CFA.
- Reliable data also collected from public records such as County annual audit and budget and State Controller.
- Draft reviewed & comments provided by Orange County Budget Director & Auditor-Controller's office.

Rossmoor's Contributions to Orange County's General Fund & Road Fund Exceed Direct Costs by \$1.1 million, FY 2010-11

	\$ Amount
General Fund Revenue	\$3,075,729
General Fund Expenditures for Direct Services	\$2,019,004
Net General Fund Revenue	\$1,056,725
Road Fund Revenue	\$172,816
Road Fund Expenditures	\$156,892
Net Road Fund Revenue	\$15,924
Total General Fund & Road Fund Net Revenue	\$1,072,640

General Fund Revenue and Cost Details

FY 2010-11

County General Fund Revenue	\$ Amount
Property Tax: secured	\$864,564
Property Tax: unsecured	5,092
Sales and Use Tax	297,541
Property in Lieu of Sales Tax (Triple Flip)	99,180
Property Transfer Tax	51,179
Motor Vehicle License Fees	169,743
Franchise fees	269,127
Building & Safety Fees	189,634
Planning Services fees	8,698
Animal License and Control Fees	49,039
Fines & Forfeitures, court penalties, etc.	294,617
Property Tax in Lieu of Motor Vehicle	777,315
<i>General Fund Revenues</i>	<i>\$ 3,075,729</i>
County General Fund Expenditures: Direct Services	\$ 2,019,004
<i>Net Revenue</i>	<i>\$ 1,056,725</i>

Orange County General Fund Expenditures for Direct Services to the Community of Rossmoor

Function	\$ Amount
Animal control and license services	\$98,650
Building and safety services	189,634
Planning services	8,698
Law enforcement services	1,722,022
Total	\$2,019,004

Rossmoor's Contributions to the County's Road Fund Exceeds County's Road Costs to Community by \$15,924 FY 2010-11

Estimated Orange County Road Fund Revenues and Expenditures Attributable to RCSD

State Road Fund Revenues	\$172,816
Public Works Road Maintenance Costs	156,892
<i>Net Revenue</i>	<i>\$15,924</i>

County Data not Adequate for some Expenditures & Revenues; other Reliable Data Sources also Used

County revenues estimated based on County-provided data	County expenditures for direct services to Rossmoor based on County-provided data
<ul style="list-style-type: none"> ▪ Property tax ▪ Sales tax ▪ Property tax in lieu of sales tax ▪ Property transfer tax ▪ Planning fees ▪ Building and Safety fees ▪ Animal Control and License fees ▪ Road Fund 	<ul style="list-style-type: none"> ▪ Law enforcement ▪ Animal Control and Licensing services ▪ Building and Safety services ▪ Planning services ▪ Road Maintenance
County revenues estimated independently	County expenditures estimated independently
<ul style="list-style-type: none"> ▪ Motor vehicle license fees ▪ Property tax in-lieu of motor vehicle license fees ▪ Franchise fees ▪ Fines and forfeitures 	<ul style="list-style-type: none"> ▪ None

Questions and Discussion

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