

Technical Memorandum

UCD Fiscal Impact Analysis— City of Davis and Yolo County

The Economics of Land Use



Prepared for:
UC Davis

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January 31, 2022

EPS #182082

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TECHNICAL MEMORANDUM

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Subject: UCD Fiscal Impact Analysis—City of Davis and Yolo County; EPS #182082

Date: January 31, 2022

Introduction

The University of California at Davis (UCD) is a major activity generator for the City of Davis (City) and Yolo County (County). Those activities produce both costs and revenues for the local jurisdictions. Economic & Planning Systems, Inc. (EPS) was retained by UCD to conduct a fiscal impact analysis to understand both the fiscal benefits and fiscal burdens of UCD to the City and the County.

The fiscal impact analysis incorporates a broad scope of activities related to the operations of UCD. Specifically, the tax revenues generated because of spending by the campus, as well as its employees, students, and visitors, are compared to the costs of providing municipal services necessitated by the presence of those same employees, students, and visitors. The revenues and expenditures were estimated and compared for the City and the County to evaluate their net effect on local budgets.

This technical memorandum provides a summary of the results of the analysis, followed by a discussion of the methodological approach.

Appendix A provides the calculations of tax revenues and public services expenditures because of the activities of UCD and its affiliated populations. **Appendix B** provides the detailed estimates of the activities that generate those revenues and expenditures, such as estimated employee, student, and visitor spending patterns.

Fiscal Impact Analysis Summary of Findings

The City General Fund revenues, plus a select few other revenue sources that fund public services affected by UCD-affiliated populations, totaled \$68.7 million in the Fiscal Year (FY) 2019-20 budget, the last pre-pandemic budget year. The estimated revenue generated by UCD

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and its employees, students, and visitors as part of those revenue sources is \$20.7 million, or 30 percent. The estimated costs to the City for providing public services to those same UCD-affiliated populations is \$20.0 million, or 29 percent of the City's expenditures on those public services, for a net annual fiscal benefit to the City of approximately \$700,000.

The estimated UCD-related General Fund and other relevant revenues to the County are about 13 percent of the total, at \$10.4 million. Additional revenues from public safety sales tax add another \$1.2 million annually because of UCD, for total UCD-related tax revenue of \$11.6 million. Based on the County's fiscal impact modeling framework, estimated County public service expenditures related to the UCD-affiliated populations are \$11.6 million annually, or 10 percent of these public service costs, for a fiscally neutral impact for the County.

Figure 1 provides a summary comparison of the estimated revenue sources with the estimated public services expenditures in both the City and the County because of the school and its employees, students, and visitors.

Figure 1 City and County Revenue-Expense Comparison

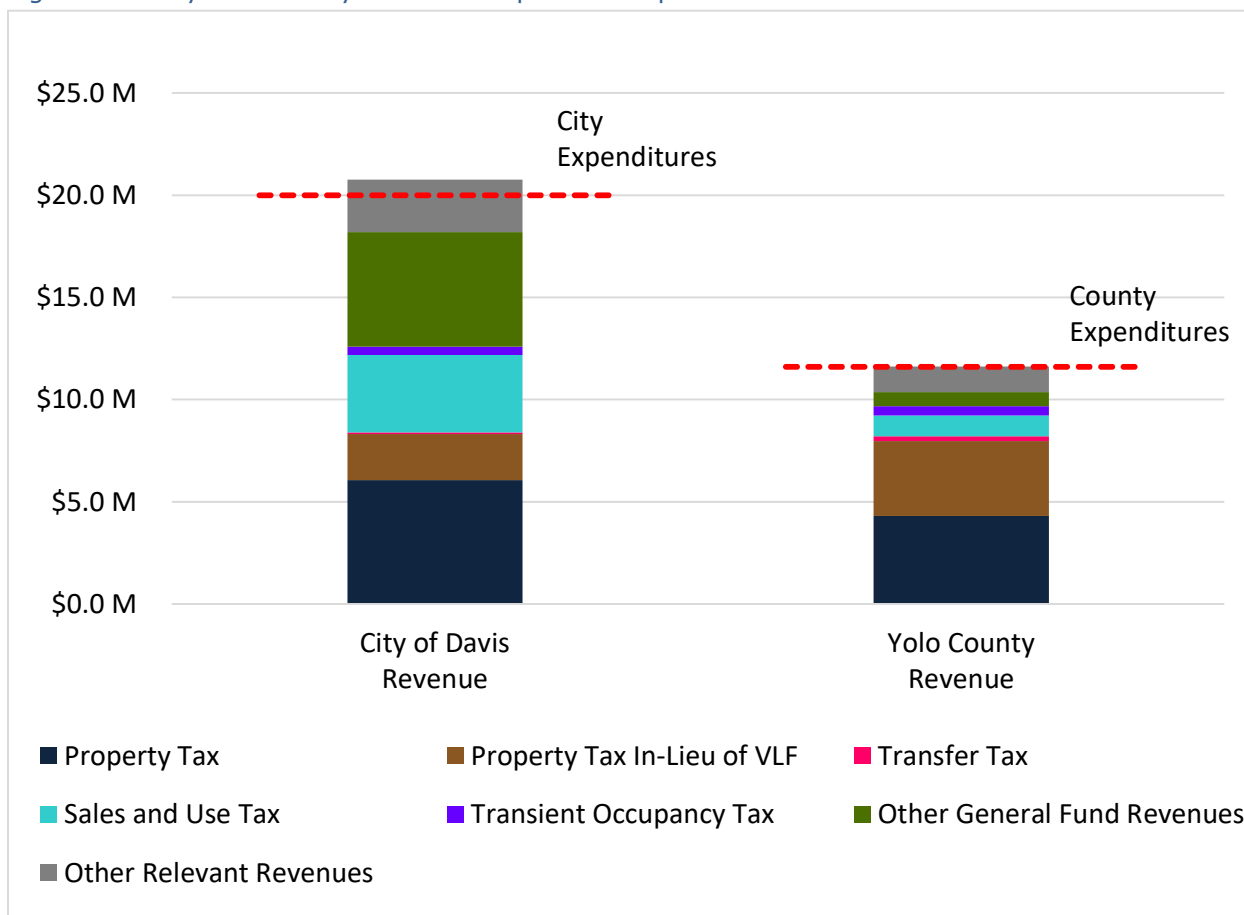


Table 1 provides the estimated revenue and expenditure figures illustrated in **Figure 1**.

Table 1 Summary of UCD Fiscal Impacts (rounded)

Revenue/Expense Item	City of Davis	Yolo County
Property Tax [1]	\$6,057,000	\$4,308,000
Property Tax In-Lieu of VLF	\$2,252,000	\$3,658,000
Transfer Tax	\$82,000	\$239,000
Sales and Use Tax [2]	\$3,802,000	\$1,026,000
Transient Occupancy Tax	\$404,000	\$454,000
Other General Fund Revenues	\$5,605,000	\$677,000
Total General Fund Revenue [1]	\$18,202,000	\$10,362,000
Other Relevant Non-General Fund Revenues [3]	\$2,560,000	\$1,246,000
Total Revenue	\$20,762,000	\$11,608,000
Public Services Cost Allocation	\$19,997,000	\$11,605,000
Net Fiscal Impact	\$765,000	\$3,000

Source: EPS.

[1] Yolo property tax includes ACO Fund.

[2] Davis sales tax includes Measure Q.

[3] Includes non-General Fund revenues that fund operational expenditures affected by population and employment, such as Public Safety Tax.

Note: Does not include taxes generated by businesses located in Davis due to UCD affiliations.

Fiscal Impact Analysis Methodology

Approach

The fiscal impact analysis compares the estimated City and County tax revenues attributable to UCD and its employees, students, and visitors to the costs of providing public services needed to serve the populations generating those tax revenues.

Tax revenues and the public services expenditures because of UCD and its affiliated populations are calculated in **Appendix A**. The detailed estimates of the activities that form the bases for those revenues and expenditures, such as estimated employee, student, and visitor spending on various categories of goods and services and where that spending is likely captured, are estimated in **Appendix B**.

Some data inputs, such as university operational spending by jurisdiction, have been provided directly by UCD; estimates of employee, student, and visitor spending and other taxable activities have necessarily relied on a combination of available data and consultant judgement, as detailed in **Appendix B**.

City and County Multiplier Populations

Appendix Table A-1 provides assumptions and calculations for City Persons-Served and County Dwelling Unit Equivalents (DUEs) that provide the basis for allocating public services costs to UCD-affiliated populations. City Persons-Served is based on population and at-place employment, with an industry-standard factor of 0.5 applied to employment to reflect the lower public service costs typically generated by employees relative to residents. Countywide and Unincorporated County DUEs are calculated following the methodology of the County 2030 General Plan Economic Evaluation, as prepared by BAE in September 2009 and amended in May 2012.

UCD-Affiliated Populations

Appendix Tables A-2a and **A-2b** provide estimates of the UCD-affiliated populations for calculation of tax generation, as well as allocation of municipal service costs (Persons-Served and DUEs), for the City and the County respectively.

The number of Davis campus employees that reside in the City is 9,200. As a residential population, this population is counted at 100 percent for estimating Persons-Served. Health System employees that reside in Davis were excluded from this population for tax generation or cost allocation purposes because their residential location choice can be deemed independent of the main campus. Employees that reside elsewhere in the County were counted at 50 percent for determining City Persons-Served. Employees that reside elsewhere in the region or beyond were discounted further by the estimated percentage of days commuting to Davis.

Student population and Persons-Served estimates were classified into on-campus, off-campus in the City, off-campus elsewhere in the County, and commuter students from beyond the County. Persons-Served calculations incorporate estimates of the amount of time each group on average spends in Davis based on a percentage of the calendar year in classes or in residence locally and the amount of time spent off campus/downtown per day when present. Off-campus students residing in Davis were applied a 100 percent Persons-Served factor; other student categories were assigned 50 percent Persons-Served factors.

Overnight and day visitor Persons-Served were calculated by multiplying the number of visitors in a category by the estimated daily awake hours spent off campus/downtown, then applying a 50 percent Persons-Served factor. The number of visitors is derived in the **Appendix B** visitor spending tables.

The County DUE calculations in **Appendix Table A-2b** build on the employee and student population numbers in **Table A-2a**. The County's standard accepted formulas for determining resident and nonresident DUEs were applied to the resident and nonresident populations; however, Davis off-campus resident student general services DUE factors and on-campus student health and safety DUE factors were assumed to be the midpoint of the resident and nonresident employee factors.

Tax Revenues

Appendix Tables A-3 through **A-9** provide the calculations for the UCD's estimated tax revenue generation. The method of tax revenue estimation for each revenue subset is provided in **Appendix Tables A-3** and **A-4**, along with calculations for any multiplier-derived estimates of tax generation. Generally, those tax revenues that can be directly estimated are referred to as the case-study method. Other revenues that can be attributed to any affiliated populations are estimated using the Persons-Served method for the City based on the FY 2019-20 budget or the County's approved DUE method. Revenue sources that would remain largely unaffected by the proposed project are omitted from further analysis. One-time revenues associated with COVID response are excluded from this analysis of ongoing annual impacts from UCD, with a corresponding adjustment made to public service expenditures.

Property Tax

The estimated property tax generated by employee residents, student residents, and commercial enterprises supported by employees and students is calculated in **Appendix Table A-5**. City and County ad valorem property tax estimates are presented. The allocation of property taxes among various funds is based on averages of Tax Rate Area (TRA) allocations for the City, other non-Davis incorporated areas of the County, and unincorporated areas of the County, as provided by the County CFO.

Property Tax in Lieu of Motor Vehicle License Fee

Property tax in lieu of motor vehicle license fee (VLF) revenue is tied to changes in citywide and countywide assessed values. In **Appendix Table A-6**, UCD employee- and student-supported assessed values as a share of the overall assessed values in the City and the County were calculated; the resulting shares were applied to the current property tax in lieu of VLF to estimate the share of that tax revenue because of UCD.

Transfer Tax

In **Appendix Table A-6**, the real property transfer tax is estimated by applying the transfer tax rate and the estimated annual turnover percentage to the total assessed value supported by UCD employees and students.

Public Safety Tax

The City public safety tax in **Appendix Table A-6** is estimated by applying the annualized following monthly rates to the residential units and commercial space supported by UCD employees and students:

- Residential: \$6.14 per unit and \$0.000046 per land square foot, monthly.
- Nonresidential: \$0.012622 per built square foot and \$0.000046 per land square foot, monthly.

Sales and Use Tax

Appendix Table A-6 covers sales and use tax for the City and the County. Taxable sales generated directly by UCD operational spending and estimated spending by employees, students, and visitors, as well as the capture of that spending by the relevant local jurisdictions, is detailed in **Appendix Table B-4** through **Appendix Table B-14**.

For the City, the 1.0 percent Bradley Burns (local) sales tax rate and the Measure Q 1.0 percent sales tax rate are applied to the net taxable sales. On-campus taxable sales, including purchases by UCD, are applied the 1.0 percent Bradley Burns rate on behalf of the County; taxable sales elsewhere in the County are assumed to occur in other incorporated cities, therefore not generating Bradley Burns taxes for the County.

Proposition 172 public safety sales tax as a percentage of sales tax is derived from the current budget revenue estimate and applied to the UCD-attributable sales tax calculated above.

Transient Occupancy Tax

City transient occupancy tax (TOT) is estimated by applying the City's 12 percent TOT rate to the estimated annual taxable accommodation spending by visitors to UCD and those visiting UCD-affiliated friends and family in Davis. County TOT is estimated by applying the County's 8 percent TOT rate to the assumed room rate and occupancy rate for the on-campus 127-room hotel. Room revenue captured by the on-campus hotel is netted from the estimated captured UCD-affiliated accommodation spending in Davis, as calculated in the detailed tables in **Appendix B**. TOT is estimated in **Appendix Table A-7**; detailed estimates of visitor spending are in **Appendix Tables B-8** and **B-9**.

Expenditures

Appendix Tables A-9 (City) and **A-10** (County) provide the calculations for the estimated cost to provide public services to the same UCD-affiliated populations included in the estimates for tax revenue generation. Most of the City expenditure budget line items included in the cost allocation are calculated using a standard Persons-Served method. Under this approach, FY 2019-20 City General Fund adopted expenditures are divided by the population being served by those expenditures, to derive an average cost per Persons-Served multiplier. The Persons-Served include both resident population and discounted employee population. Most City services are geared toward the resident population; however, employees working in the City also generate costs, albeit at a lower rate than residents and are therefore discounted 50 percent in terms of allocation of current citywide costs. (The citywide population and at-place employment used to calculate the cost per Persons-Served multipliers are found in **Appendix Table B-1**.)

For each of the City departmental line items included in the analysis, some portion of costs are fixed and will not vary with marginal changes to the population served; therefore, a variable percentage factor has been applied to each affected line item. A 75 percent variability assumption has been applied across several departments with significant administrative functions. The non-variable 25 percent represents salaries for senior departmental positions and other fixed expenses that would be minimally impacted by the UCD-affiliated populations. Other departments that would be more impacted by the substantial share of overall population represented by the UCD-affiliated populations were applied a more conservative 90 percent variability factor, resulting in greater variable cost allocation to UCD-affiliated populations.

The City per Persons-Served multipliers were applied to the UCD-affiliated population Persons-Served calculated in **Appendix Table B-2**.

Most of the County expenditure budget line items included in the cost allocation are calculated using the County's approved DUE method. The method is similar to the City per Persons-Served method; however, the countywide multipliers are based on FY 2014-15 estimated expenditures that have been adjusted to reflect a more optimal level-of-service provision. For this analysis, those expenditure levels have been escalated to FY 2019-20 based on discussions with the County. However, because the overall expenditure escalation to FY 2019-20 includes the spending of one-time COVID response revenues, these have been netted out from the expenditures allocated to UCD-affiliated populations. The other primary differentiation in the County DUE method is calculation of the subject population's DUEs to which the countywide multipliers are applied. The UCD-affiliated population DUEs are calculated in **Appendix Table B-2**.

Most budget line items were assigned 75 percent variability factors. The various Public Protection line items, as well as the Health and Human Services line item, were assigned 85 percent variability factors to reflect the impact to the County for services not provided by UCD or the City.

Table 2 and **Table 3** provide the estimated public service costs associated with UCD-affiliated populations in the City and the County respectively.

Table 2 City of Davis Public Service Expenditure Summary (rounded)

Expense Item	City of Davis Expenditure
General Fund Expenditures	
City Attorney	\$49,000
City Council	\$68,000
City Manager's Office	\$1,185,000
Administrative Services	\$953,000
Community Dev. & Sustainability	\$907,000
Parks and Community Services	\$4,272,000
Fire	\$3,851,000
Police	\$6,848,000
Public Works - Engineering and Transportation	\$871,000
Public Works - Utilities and Operations	\$993,000
Total General Fund Expenditures	\$19,997,000

Source: EPS.

Table 3 Yolo County Public Service Expenditure Summary (rounded)

Expense Item	Yolo County Expenditure
General Government	
Assessor	\$247,000
Administration	\$691,000
Board of Supervisors	\$237,000
Contingent/Non-Departmental Programs	\$1,016,000
Auditor-Controller/Treasurer Tax Collector	\$264,000
General Services	\$457,000
County Clerk-Recorder	\$296,000
County Counsel	\$315,000
General Government Subtotal	\$3,523,000
Public Protection: Countywide	
District Attorney	\$1,932,000
Probation	\$842,000
Public Defender	\$861,000
Public Guardian-Public Administrator	\$100,000
Sheriff-Coroner	\$2,664,000
Public Protection: Countywide Subtotal	\$6,399,000
Health and Human Services	\$1,628,000
Planning and Public Works	
Planning and Public Works	\$70,000
Environmental Services	\$7,000
Planning and Public Works Subtotal	\$77,000
Library	\$31,000
Adjustment for One-time COVID-related Expenses	(\$53,000)
Total General Fund	\$11,605,000

Source: EPS.

Note: See Table A-10 for detail.

APPENDICES:

Appendix A: Fiscal Impact Analysis Tables

Appendix B: Backup Calculation Tables





APPENDIX A:

Fiscal Impact Analysis Tables

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Table A-1
UCD Davis and Yolo Fiscal Impact Analysis
General Assumptions for Fiscal Impact Analysis

Item	Assumption
General Assumptions	
Base Fiscal Year [1]	FY 2019-20
City of Davis Demographic Characteristics	
City of Davis Population [2]	69,761
City of Davis Employees [3]	18,952
Employee Adjustment Factor	0.50
City of Davis Persons Served [4]	79,237
Yolo County Countywide Population, Employment, and DUE Count [5]	
Yolo County Population	221,270
Estimated Persons Per Household	2.87
Residential Households	77,138
Residential Households, less Woodland [6]	56,437
Total Yolo County Employees	88,200
Estimated Persons Per Household [7]	2.84
Gross Commercial DUEs	31,060
Employee Factor [7]	0.26
Net Employee DUEs	8,076
Total Countywide Persons Served	265,370
Total Countywide DUEs	85,214
Existing Unincorporated Area Population and DUE Count	
Unincorporated Population	30,685
Estimated Persons per Household	2.87
Residential DUEs	10,697
Existing Unincorporated Area Employees	
Unincorporated Employees [8]	13,300
Estimated Persons Per Household [7]	2.82
Gross Commercial DUEs	4,720
Employee Factor [7]	0.26
Net Employee DUEs	1,227
Total Unincorporated Persons Served	37,335
Total Unincorporated DUEs	11,924

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Source: Yolo County FY 2018-19 Recommended Budget; Yolo County 2030 General Plan Economic Evaluation (prepared by BAE) Sept. 2009; US Census On the Map; California Employment Development Department Labor Market Information; ESRI Business Analyst Online; and EPS.

- [1] All costs and revenues are calculated in constant 2019 dollars, unless based upon FY 2014-15 budget data.
[2] Based on population estimates from the California Department of Finance (DOF) data dated January 1, 2019.
[3] City of Davis employees is the same ESRI BAO estimate used in the 2015 MRIC and 2020 ARC analyses.
[4] Defined as total City population plus half of total City employees.
[5] Based on ESRI Business Analyst online data.
[6] Represents Yolo residential DUEs less FY 2018-19 Woodland residential DUEs (20,701). Used to estimate library cost multiplier because the City of Woodland provides its own library services.
[7] Following the methodology of the Yolo County 2030 General Plan Economic Evaluation as prepared by BAE in Sept 2009 and amended May 2012.
[8] US Census Onthemap.ces.census.gov estimated a total of 76,969 jobs in Yolo County in 2015 and 11,818 in Unincorporated Yolo County. California EDD reports an annual average growth rate of 2.07% since 2015 for the Sacramento MSA. EPS escalated 2015 employment figure to arrive at 2018 employment estimate, adjusted by an additional 10% to account for self-employed workers, and rounded to the nearest hundred employees.

Table A-2a
UCD Davis and Yolo Fiscal Impact Analysis
UCD-Affiliated Populations and Persons Served

Item	Estimate
Employees, Students, and Visitors	
Employees	
<i><u>Davis Residents</u></i>	
Davis Resident Non-Health Employees [1]	9,200
City Persons Served Factor	100%
Davis Resident Employees Served - City	9,200
<i><u>Other County Residents</u></i>	
Yolo County Resident Non-Health Employees	10,701
Non-Davis Yolo County Resident Non-Health Employees	1,501
Estimated Yolo County Resident Employees:	
Yolo Other Incorporated Cities Resident Employees (Estimate) [2]	1,321
Yolo Unincorporated County Resident Employees (Estimate)	180
City Persons Served Factor	50%
Yolo County Resident Employees Served - City	751
<i><u>Non-County Residents</u></i>	
Non-Yolo Greater Sac. Resident Non-Health Employees	0
Est. Percent from Greater Sac Commuting per Weekday	70%
Outside the Region Non-Health Employees	9,431
Est. Percent Outside Region Commuting per Weekday	30%
Estimated Daily Equivalent Non-County Resident Employees	2,829
City Persons Served Factor	50%
Non-County Resident Employees Served - City	1,415
Students	
<i><u>On-Campus</u></i>	
On-Campus Students	7,300
Est. Daily Active Hours Off-Campus/Downtown [3]	3
Percent of Year Served	75%
City Persons Served Factor	50%
Adjusted On-Campus Students Served - City	342
<i><u>Off-Campus in Davis</u></i>	
Total Davis Resident Students	27,406
Off-Campus Students in Davis	20,106
Percent of Year Served	90%
City Persons Served Factor	100%
Off-Campus Davis Resident Students Served - City	18,095
<i><u>Yolo Students</u></i>	
Off-Campus Students in Yolo (incl. Davis)	25,839
Non-Davis Off-Campus Students in Yolo	5,733
Percent of Year Served	90%
Est. Daily Active Hours Off-Campus/Downtown [3]	2
City Persons Served Factor	50%
Adjusted Non-Davis Off-Campus Students Served - City	215
<i><u>Commuter Students</u></i>	
Non-Yolo Resident Students	5,495
Est. Percent Non-Yolo Students Commuting per Weekday	70%
Est. Daily Active Hours Off-Campus/Downtown [3]	2
Percent of Year Served	75%
City Persons Served Factor	50%
Adjusted Commuter Students Served - City	120
Visitors	
<i><u>Overnight</u></i>	
Overnight Daily Average	663
Est. Active Hours Off-Campus/Downtown [3]	5.0
City Persons Served Factor	50%
Adjusted Overnight Visitors Served	69
<i><u>Day Trip</u></i>	
Day Trip Daily Average	663
Est. Active Hours Off-Campus/Downtown [3]	1.5
City Persons Served Factor	50%
Adjusted Day Trip Visitors Served	21
Total City Persons Served	30,228

Source: UC Davis; EPS.

- [1] Health employee residents excluded, since their domicile location is independent of the main UCD campus
- [2] Yolo County other incorporated cities include West Sacramento, Winters and Woodland; percent in incorporated cities assumed to be same as countywide ratio of 88% population in incorporated cities.
- [3] In order to account for the impact of UCD-affiliated populations that make use of establishments Downtown and elsewhere in the city for limited periods without overcounting them as residents or full time employees within the city limits, the estimated proportion of daily hours active off-campus in Davis was applied to produce the persons served estimates.

Table A-2b
UCD Davis and Yolo Fiscal Impact Analysis
UCD-Affiliated County Populations and DUEs

County Dwelling Unit Equivalent (DUEs) [1]	Base Estimate	General Services		Health and Safety	
		Formula	DUEs	Formula	DUEs
	<i>a</i>		<i>x</i>		<i>y</i>
Employees					
County Resident Employees					
Incorporated Cities [2]	10,521	$x = (a / 2.84)$	3,705	$y = (a / 2.84)$	3,705
Unincorporated County	180	$x = (a / 2.84)$	63	$y = (a / 2.84)$	63
Non-County Resident Employees	1,415	$x = (a / 2.84) * .26$	130	$y = (a / 2.84) * .26$	130
DUEs from Employees			3,897		3,897
Students (Time Adjusted)					
On-Campus Students (75% time) [3]	5,475	$x = (a / 2.84) * .26$	501	$y = (a / 2.84) * .63$	1,215
Davis Off-Campus Resident Students (90% time) [3]	18,095	$x = (a / 2.84) * .63$	4,014	$y = (a / 2.84)$	6,372
Non-Davis Yolo-Resident Students (90% time)	5,160	$x = (a / 2.84)$	1,817	$y = (a / 2.84)$	1,817
Non-Yolo Commuter Students (70% x 75% time)	2,885	$x = (a / 2.84) * .26$	264	$y = (a / 2.84) * .26$	264
DUEs from Students			6,596		9,667
Total DUEs			10,494		13,565

DUE

Source: UC Davis; Yolo County FY 2018-19 Recommended Budget; Yolo County 2030 General Plan Economic Evaluation (prepared by BAE) Sept. 2009; EPS.

[1] Nonresidential DUEs equal total employees or patrons divided by County's persons-per-household factor of 2.84 and multiplied by 0.26, per the County General Plan Fiscal Analysis approach as completed by BAE.

[2] Yolo County incorporated cities include Davis, West Sacramento, Winters and Woodland.

[3] Davis off-campus resident student general services DUEs and on-campus student health and safety DUEs factor assumed to be the midpoint of the resident and non-resident employee factor.

Table A-3
UCD Davis and Yolo Fiscal Impact Analysis
City of Davis Revenue-Estimating Procedure

Item	Estimating Procedure	Case Study Reference	FY 2019-20 Adopted Revenues	Service Population [1]	Adjustment Factor [2]	Revenue Multiplier	City of Davis Revenues from UCD
General Fund Revenues							
Property Taxes	Case Study	Table A-5	\$15,454,824	NA	-	-	\$6,057,000
Property Tax In-Lieu of Vehicle License Fees	Case Study	Table A-6	\$6,762,000	NA	-	-	\$2,252,000
Property Transfer Tax	Case Study	Table A-6	\$200,000	NA	-	-	\$82,000
Sales and Use Taxes	Case Study	Table A-7	\$16,226,000	NA	-	-	\$3,802,000
Transient Occupancy Tax	Case Study	Table A-8	\$2,518,400	NA	-	-	\$404,000
Business License Tax	Per Person Served	-	\$1,928,400	79,237	100%	\$24.34	\$736,000
Municipal Service Tax	Per Person Served	-	\$3,224,500	79,237	100%	\$40.69	\$1,230,000
Franchise Fees	Per Person Served	-	\$1,824,403	79,237	100%	\$23.02	\$696,000
Intergovernmental	NA [3]	-	\$172,650	NA	-	-	-
Charges for Services	Per Capita	-	\$4,136,749	69,761	100%	\$59.30	\$1,793,000
Community Services Revenue	Per Capita	-	\$2,257,819	69,761	100%	\$32.37	\$978,000
Fines and Forfeitures	Per Person Served	-	\$450,000	79,237	100%	\$5.68	\$172,000
Use of Money & Property	NA [3]	-	\$1,367,319	NA	-	-	-
All Other Revenue	NA [3]	-	\$4,822,990	NA	-	-	-
Total General Fund Revenues			\$61,346,054				\$18,202,000
Other Non-General Fund Revenues [4]							
Gas Tax Revenues	Per Capita	-	\$1,809,375	69,761	100%	\$25.94	\$784,000
Parks Maintenance Tax	Per Person Served	-	\$1,414,700	79,237	100%	\$17.85	\$540,000
Prop. 172 Public Safety Sales Tax	Case Study	Table A-7	\$577,211	NA	-	-	\$68,000
Public Safety Tax	Case Study	Table A-6	\$3,558,975	NA	100%	-	\$1,168,000
Total Non-General Fund Other Revenues			\$7,360,261				\$2,560,000
Total General Fund and Other Non-General Fund Revenues			\$68,706,315				\$20,762,000

Source: City of Davis FY 2019-20 Adopted Budget; EPS.

[1] Refer to Table A-3 for per capita and persons served multipliers.

[2] Sales and Use Tax includes Measure Q Sales Tax.

[3] Non-General Fund revenue categories that are not assumed affected are excluded.

[4] Reflects additional revenues used to fund General Fund expenditures.

Table A-4
UCD Davis and Yolo Fiscal Impact Analysis
Yolo County Revenue Estimating Procedure

Item	Estimating Procedure	Case Study Reference	Yolo County Actual FY 2019-20 Revenues	Percent of Annual Net Revenues	Persons Served	Revenue Multiplier	Yolo County Revenues from UCD DUEs	Revenues from UCD Employees, Students and Visitors
General Fund Revenues								
Property Tax [1]	Case Study	Table A-5	\$21,383,672	26.3%	-	-	-	\$4,308,000
Prop Tax - In Lieu of VLF	Case Study	Table A-6	\$29,172,690	35.9%	-	-	-	\$3,658,000
Redevelopment Pass Thru	NA [4]	-	\$8,355,098	10.3%	-	-	-	-
Supplemental Roll w/VLF	Per DUE	-	\$354,829	0.4%	85,214	\$4.16	\$44,000	\$44,000
Teeter	Per DUE	-	\$511,550	0.6%	85,214	\$6.00	\$63,000	\$63,000
Sales Tax [2]	Case Study	Table A-7	\$4,283,988	5.3%	-	-	-	\$1,026,000
Tribal Proceeds	NA [4]	-	\$5,112,080	6.3%	-	-	-	-
Overhead Costs Reimb.	Per DUE	-	\$1,392,761	1.7%	85,214	\$16.34	\$172,000	\$172,000
Document Transfer Tax [3]	Case Study	Table A-6	\$1,582,486	1.9%	-	-	-	\$239,000
Williamson Act	NA [4]	-	\$844,891	1.0%	-	-	-	-
State Mandated Costs (SB 90)	NA [4]	-	\$0	0.0%	-	-	-	-
Interest Earnings	NA [4]	-	\$274,920	0.3%	-	-	-	-
Other Government Wldd	NA [4]	-	\$1,096,039	1.4%	-	-	-	-
Conaway Settlement	NA [4]	-	\$0	0.0%	-	-	-	-
Penalty on Delq Taxes	Per DUE	-	\$251,538	0.3%	85,214	\$2.95	\$31,000	\$31,000
Vehicle Code Fines	Per DUE	-	\$75,502	0.1%	85,214	\$0.89	\$9,000	\$9,000
County Stabilization	Per DUE	-	\$574,000	0.7%	85,214	\$6.74	\$71,000	\$71,000
Franchise Fee/Royalties	Per DUE	-	\$716,163	0.9%	85,214	\$8.40	\$88,000	\$88,000
Hotel/Motel Tax (TOT)	Case Study	Table A-8	\$447,167	0.6%	-	-	-	\$454,000
Board Controlled Penalties (fr 180)	Per DUE	-	\$74,431	0.1%	85,214	\$0.87	\$9,000	\$9,000
Loan Repayments	NA [4]	-	\$0	0.0%	-	-	-	-
Justice Collections	Per DUE	-	\$1,083,920	1.3%	85,214	\$12.72	\$133,000	\$133,000
Miscellaneous (Yolo Electric)	NA [4]	-	\$144,458	0.2%	-	-	-	-
Aircraft Taxes	Per DUE	-	\$77,749	0.1%	85,214	\$0.91	\$10,000	\$10,000
Forfeitures and Penalties	Per DUE	-	\$58,469	0.1%	85,214	\$0.69	\$7,000	\$7,000
State Motor Vehicle In-Lieu	Per DUE	-	\$147,100	0.2%	85,214	\$1.73	\$18,000	\$18,000
State Other In-Lieu	NA [4]	-	\$34,087	0.0%	-	-	-	-
Other In-Lieu Taxes	NA [4]	-	\$206,795	0.3%	-	-	-	-
Supplemental Roll Admin Fee	Per DUE	-	\$180,011	0.2%	85,214	\$2.11	\$22,000	\$22,000
Fund 0120 COVID Response	NA [5]	-	\$1,390,000	1.7%	-	-	-	-
Fund 1421 COVID Response	NA [5]	-	\$391,166	0.5%	-	-	-	-
Other Revenues	NA [4]	-	\$938,067	1.2%	-	-	-	-
Total General Fund Revenue			\$81,155,627	100.0%				\$10,362,000
Non-General Fund Revenues								
Public Safety Revenue								
Public Safety Sales Tax	Case Study	Table A-7			-	-	-	\$1,246,000
Total County Revenue								\$11,608,000

Source: Yolo County FY 14-15 Budget; Goodwin Consulting, Inc.; and EPS.

- [1] Secured and unsecured.
[2] Sales Tax excludes Public Safety Sales Tax, shown separately.
[3] UCD revenue estimate includes property transfer tax only.
[4] Not included in the County FIA.
[5] COVID Response revenues are one-time revenues, with corresponding one-time expenditures, therefore revenues are not allocated to DUEs. An equivalent amount has been netted from expenditures allocated to DUEs associated with UCD.

Table A-5
UCD Davis and Yolo Fiscal Impact Analysis
City and County Property Tax Estimation

Item	Assumption	City of Davis	Yolo County		
			Other Incorporated Yolo County	Unincorporated Yolo County	Total Yolo County
Property Tax Revenue					
Employee Resident Assessed Value		\$1,527,830,123	\$194,648,028	\$26,542,913	\$1,749,021,063
Student Resident Assessed Value		\$1,221,982,438	\$179,727,118	\$24,508,243	\$1,426,217,799
Supported Household Commercial Value		\$241,007,548	\$34,372,721	-	\$275,380,269
Total Allocated Taxable Value		\$2,990,820,109	\$408,747,866	\$51,051,156	\$3,450,619,131
1% Ad Valorem Tax	1.00%	\$29,908,201	\$4,087,479	\$510,512	\$34,506,191
Estimated Property Tax Allocation [1]					
Davis Employed Resident Properties					
City of Davis General Fund	20.2530%	\$6,057,311			
County General Fund	11.8675%	\$3,549,352			
County ACO Fund	1.0877%	\$325,298			
Other Agencies/ERAF	66.7918%	\$19,976,240			
Other Yolo Incorporated Employed Resident Properties					
County General Fund	7.7342%		\$316,132		\$316,132
County ACO Fund	1.1318%		\$46,262		\$46,262
Other Agencies/ERAF	91.1340%		\$3,725,085		\$3,725,085
Yolo Unincorporated Employed Resident Properties					
County General Fund	12.3473%			\$63,034	\$63,034
County ACO Fund	1.4786%			\$7,548	\$7,548
Other Agencies/ERAF	86.1742%			\$439,929	\$439,929
Total City of Davis		\$6,057,311			
Total Yolo County		\$3,874,650	\$362,394	\$70,582	\$4,307,626
Total Other Agencies		\$19,976,240	\$3,725,085	\$439,929	\$24,141,254

Source: UC Davis; EPS.

[1] Tax allocation rates are based on a sampling of TRAs. These conservative estimates of revenue do not add to the full 1.0% ad valorem rate.

Table A-6
UCD Davis and Yolo Fiscal Impact Analysis
City and County Other Property-Based Tax Estimation

Item	Assumption	City of Davis	Yolo County		
			Other Incorporated Yolo County	Unincorporated Yolo County	Total Yolo County
Total Allocated Taxable Value		\$2,990,820,109	\$408,747,866	\$51,051,156	\$3,450,619,131
Transfer Tax Revenue					
UCD Supported Assessed Value		\$2,990,820,109			\$3,450,619,131
Annual Property Turnover Value [1]	5.0%	\$149,541,005			\$172,530,957
Transfer Tax per \$1,000 of AV	\$1.10	\$164,495			\$189,784
City of Davis Annual Transfer Tax	50%	\$82,248			
Yolo County Share of Annual Transfer Tax [2]	50% & 82%	\$82,248			\$156,382
County Total Transfer Tax					\$238,630
Property Tax In-Lieu of Motor VLF Revenue (VLF) [3]					
Fiscal Year 2019-2020 Assessed Value [4]		\$8,980,290,464			\$27,520,992,203
UCD Supported Assessed Value		\$2,990,820,109			\$3,450,619,131
UCD Supported Share of Assessed Value		33.3043%			12.5381%
Fiscal Year 2019-20 Property Tax In-Lieu of VLF		\$6,762,000			\$29,172,690
Resident Employee Attributed Property Tax In-Lieu of VLF		\$2,252,035			\$3,657,711
Public Safety Tax					
Campus Employee Non-Multifamily Households [5]	4,798				
Student Off Campus Housing Units [5]	10,053				
Total UCD Attributed Housing Units	14,851				
Average Single Family Residential Parcel Land Area (Sq. Ft.)	6,813				
Campus Employee Non-Multifamily Land Area (Sq. Ft.) [6]	32,686,318				
Residential per Unit Public Safety Tax - Annual	\$73.68	\$1,094,214			
Residential per Land Square Foot Public Safety Tax - Annual	\$0.000552	\$18,043			
Total Residential Public Safety Tax		\$1,112,257			
Total Commercial Built Square Feet	932,342				
Total Commercial Land Square Feet	8,351,566				
UCD Persons Served as Percent of City Persons Served [7]	38.1%				
UCD Attributed Commercial Built Square Feet	355,675				
UCD Attributed Commercial Land Square Feet	3,185,998				
Commercial per Sq. Ft. Public Safety Tax - Annual	\$0.151464	\$53,872			
Commercial per Land Sq. Ft. Public Safety Tax - Annual	\$0.000552	\$1,759			
Total Commercial Public Safety Tax		\$55,631			
Total Public Safety Tax		\$1,167,887			

Source: UC Davis; EPS.

- [1] Turnover of 6.66667% equates to an average housing unit time between sale of 15 years.
[2] 88% of non-Davis properties assumed in incorporated areas with 50% split; 12% assumed in unincorporated areas with 100% to County.
[3] Property Tax In-Lieu of VLF Revenue based on Senate Bill 1096 (SB 1096), as amended by Assembly Bill 2115 (AB 2115).
[4] County Assessed Value and Tax In-Lieu of VLF are 2014-15 figures, escalated 25%, per County approved methodology.
[5] Refer to Table B-3 for housing unit inputs.
[6] Multifamily land area omitted due to limitations of data.
[7] Refer to Table A-1 and Table A-2a for persons served inputs.

Table A-7
UCD Davis and Yolo Fiscal Impact Analysis
City and County Sales Tax Revenue Estimate

Item	Assumption	Tax Generation Location			
		City of Davis	Yolo County		Total Yolo County
			On-Campus	Other Yolo [2]	
Taxable Sales [1]					
Total Annual Taxable Sales		\$190,103,890	\$102,562,453	\$159,662,852	\$262,225,305
Annual Sales Tax Revenue to City of Davis					
City of Davis Bradley Burns Sales Tax	1.0000%	\$1,901,039	na	na	na
City of Davis Measure Q Sales Tax	1.0000%	\$1,901,039	na	na	na
Total City of Davis Sales Tax		\$3,802,078			
Annual Sales Tax Revenue to Yolo County					
Yolo County Bradley Burns Sales Tax Rate	1.0000%		\$1,025,625		\$1,025,625
Total Yolo County Sales Tax		\$0	\$1,025,625	\$0	\$1,025,625
City of Davis 172 Public Safety Sales Tax Revenue [3]	3.557%	\$67,626			
Yolo County 172 Public Safety Sales Tax [4]	0.475%				\$1,245,570

Source: UC Davis; EPS.

[1] Refer to Table B-5 through Table B-15 for Taxable Sales Estimates.

[2] Off-campus sales assumed within incorporated jurisdictions, which would receive the Bradley Burns Sales Tax.

[3] Calculated as the ratio of Proposition 172 Public Safety Tax revenue to total sales tax revenue based on the FY 2019-20 Budget. Any variation in the relationship between Proposition 172 Public Safety Tax revenue and total sales tax revenue affecting the estimate of this revenue source is estimated to be nominal.

[4] Yolo County receives on average 95% of the half-cent Public Safety sales tax, or \$0.00475 of each \$0.005 of revenue based on countywide taxable sales.

Table A-8
UCD Davis and Yolo Fiscal Impact Analysis
Transient Occupancy Tax from Campus Visitors

Spending Category	Accommodation Spending in Davis	Estimated Percent Subject to TOT	Estimated Taxable Transient Occupancy Spending	Transient Occupancy Tax Rate	Estimated Transient Occupancy Tax (rounded)
Visitor Accommodation Spending [1] [2] [3]					
Hotel/Motel Guests	\$8,429,644	100%	\$8,429,644		
Other Overnight Visitors	\$1,227,847	50%	\$613,924		
Total Taxable Accommodation Spending	\$9,657,491		\$9,043,568		
On-Campus/Unincorporated Yolo Accommodation Spending					
Estimated On-campus Room Revenue [4]	\$5,678,488	100%	\$5,678,488		
Total County Taxable Accommodation Spending	\$5,678,488		\$5,678,488	8%	\$454,000
City of Davis Accommodation Spending					
Total Taxable Accommodation Spending			\$9,043,568		
Less On-Campus Taxable Accommodation Spending			(\$5,678,488)		
Total City of Davis Taxable Accommodation Spending			\$3,365,080	12%	\$404,000

Source: UC Davis; City of Davis; EPS.

[1] Revenue from estimated campus function visitors only; additional revenue from friends and family visiting students or resident employees not included.

[2] Within City of Davis and on UCD campus.

[3] Refer to Table B-9 through Table B-10 for visitor accommodation spending estimates.

[4] Assumes 127 rooms at average nightly rate of \$175 and average occupancy of 70%.

Table A-9
UCD Davis and Yolo Fiscal Impact Analysis
City of Davis Expenditure-Estimating Procedure

Expenditure Category	Estimating Procedure	FY 2019-20 City Adopted Expenditures	Service Population [1]	Variable Expense Adjustment Factor [2]	Expenditure Multiplier	City of Davis Expenditures from UCD Persons Served
General Fund Expenditures						
City Attorney	Per Person Served	\$170,217	79,237	75%	\$1.61	\$48,701
City Council	Per Person Served	\$239,105	79,237	75%	\$2.26	\$68,411
City Manager's Office	Per Person Served	\$4,141,687	79,237	75%	\$39.20	\$1,184,994
Administrative Services	Per Person Served	\$3,329,348	79,237	75%	\$31.51	\$952,572
Community Dev. & Sustainability	Per Person Served	\$3,171,085	79,237	75%	\$30.02	\$907,291
Parks and Community Services	Per Person Served	\$12,442,258	79,237	90%	\$141.32	\$4,271,882
Fire	Per Person Served	\$11,215,787	79,237	90%	\$127.39	\$3,850,790
Police	Per Person Served	\$19,945,541	79,237	90%	\$226.55	\$6,848,033
Public Works - Engineering and Transportation	Per Person Served	\$2,537,107	79,237	90%	\$28.82	\$871,082
Public Works - Utilities and Operations	Per Person Served	\$2,893,433	79,237	90%	\$32.86	\$993,421
Capital Improvements	NA [3]	\$9,007,648	NA	NA	NA	NA
Debt Service	NA [3]	\$214,021	NA	NA	NA	NA
RDA Successor Agency	NA [3]	\$0	NA	NA	NA	NA
Nondepartmental	NA [3]	(\$827,239)	NA	NA	NA	NA
Total General Fund Expenditures		\$68,479,998				\$19,997,178
General Fund Reserve		(\$7,133,944)				
Total General Fund (Incl. General Fund Reserve)		\$61,346,054				

Source: City of Davis FY 2019-20 Adopted Budget; EPS.

[1] Represents Citywide residents or persons served as shown in Table A-1.

[2] Adjustment factors made in consultation with the City of Davis. Represents the percentage of expenditures estimated to be impacted by new growth (i.e.: percent of departmental expenses that are variable and therefore impacted by development versus fixed expenses that are not affected by development).

[3] This expenditure category is not expected to be impacted and is omitted from this analysis.

Table A-10
UCD Davis and Yolo Fiscal Impact Analysis
Yolo County Expenditure-Estimating Procedure

Function/Category	Estimating Procedure	FY 2014-15 Estimated Expenditures [1]	County Escalation Factor [2]	Escalated FY 2019-20 Expenditures	Percentage of Total	2019 DUEs [3]	Variable Expense Adjustment Factor [4]	Expenditure Multiplier	Expenditures for UCD DUEs
General Government [4]									
Assessor	Per DUE	\$1,850,502	44.77%	\$2,678,972	2%	85,214	75%	\$23.58	\$247,000
Administration	Per DUE	\$5,169,197	44.77%	\$7,483,446	6%	85,214	75%	\$65.86	\$691,000
Board of Supervisors	Per DUE	\$1,773,174	44.77%	\$2,567,024	2%	85,214	75%	\$22.59	\$237,000
Contingent/Non-Departmental Programs	Per DUE	\$7,599,573	44.77%	\$11,001,902	9%	85,214	75%	\$96.83	\$1,016,000
Auditor-Controller/Treasurer Tax Collector	Per DUE	\$1,975,128	44.77%	\$2,859,393	2%	85,214	75%	\$25.17	\$264,000
General Services	Per DUE	\$3,417,826	44.77%	\$4,947,987	4%	85,214	75%	\$43.55	\$457,000
County Clerk-Recorder	Per DUE	\$2,214,194	44.77%	\$3,205,489	3%	85,214	75%	\$28.21	\$296,000
County Counsel	Per DUE	\$2,359,278	44.77%	\$3,415,527	3%	85,214	75%	\$30.06	\$315,000
General Government Subtotal		\$26,358,872		\$38,159,739	32%			\$335.86	\$3,523,000
Public Protection: Countywide									
District Attorney	Per Health & Safety DUE	\$9,864,417	44.77%	\$14,280,716	12%	85,214	85%	\$142.45	\$1,932,000
Probation	Per DUE	\$5,554,159	44.77%	\$8,040,756	7%	85,214	85%	\$80.21	\$842,000
Public Defender	Per DUE	\$5,682,508	44.77%	\$8,226,567	7%	85,214	85%	\$82.06	\$861,000
Public Guardian-Public Administrator	Per DUE	\$661,066	44.77%	\$957,025	1%	85,214	85%	\$9.55	\$100,000
Sheriff-Coroner [5]	Per DUE	\$17,581,515	44.77%	\$25,452,759	22%	85,214	85%	\$253.89	\$2,664,000
Public Protection: Countywide Subtotal		\$39,343,665		\$56,957,824	48%			\$568.15	\$6,399,000
Public Protection: Unincorporated [6]									
Sheriff Patrol	NA	\$6,092,892	44.77%	\$8,820,680	7%	NA	-	NA	NA
Public Protection Subtotal		\$6,092,892		\$8,820,680	7%			\$0.00	\$0
Health and Human Services	Per Health & Safety DUE	\$8,312,706	44.77%	\$12,034,304	10%	85,214	85%	\$120.04	\$1,628,000
Planning and Public Works									
Planning and Public Works	Per DUE	\$522,477	44.77%	\$756,390	1%	85,214	75%	\$6.66	\$70,000
Environmental Services	Per DUE	\$53,125	44.77%	\$76,909	0%	85,214	75%	\$0.68	\$7,000
Planning and Public Works Subtotal		\$575,602		\$833,299	1%			\$7.33	\$77,000
Agriculture & Cooperative Extension [7]	NA	\$538,740	44.77%	\$779,934	1%	NA	-	NA	NA
Library [4]	Per DUE	\$176,385	44.77%	\$255,353	0%	64,513	75%	\$2.97	\$31,000
Adjustment for COVID-Related Expenses [8]	Per DUE			(\$1,781,166)	0%	353,570	100%	-\$5.04	(\$53,000)
Total General Fund		\$81,398,862		\$116,059,967	100%				\$11,605,000

exp proc

Source: Yolo County 2015-16 and 2019-20 Recommended Budgets; Yolo County 2030 General Plan Economic Evaluation Prepared by BAE Sept. 2009 (Updated May 2012); Goodwin Consulting, Inc.; and EPS.

[1] County expenditures obtained from the Countywide Fiscal Impact and Tax Sharing Analysis completed by Goodwin Consulting Group. The Goodwin Consulting Group analysis was completed to provide a means to assess the fiscal impact to the County of potential annexations. Expenditures reflected include the FY 2014-15 budgeted expenditures adjusted based on consideration of long term County development and service provision needs. The County assesses potential impacts of development projects using the expenditure estimates created by Goodwin Consulting Group escalated to current year dollars using an escalation factor based on the growth in the County budget between FY 2014-15 and FY 2019-20. At the request of the County, EPS has used the same methodology, ensuring consistency with other analyses completed within the County. This analysis does not include any additional expenses calculated in the Goodwin Consulting Group analysis.

[2] Expenditure escalation factor provided by County Staff and accounts for growth in the County budget from FY 2014-15 through FY 2019-20.

[3] Refer to Table A-1 for DUE information.

[4] Expenditures adjusted by factor shown to account for the assumption that certain expenditure categories are less impacted/offset by UCD.

[4] Library general fund costs are analyzed separately and used to offset Library fund expenditures. Library expenditure multiplier excludes Woodland DUES as the City of Woodland provides its own library services.

[5] Includes countywide sheriff-coroner functions: Boat Patrol, Civil Process, Coroner, Detention, Training, Animal Services, and Management.

[6] Represents the portion of Police Protection costs that provide service to the unincorporated portion of the County.

[7] Agriculture and Cooperative Extension are excluded from this analysis as these functions are primarily related to non-developed areas.

[8] FY 2019-20 revenues include one-time COVID-specific revenues, as identified in Table A-4; since these would have corresponding one-time expenditures, the sum of these has been netted out from the analysis of ongoing annual expenditures attributable to UCD.



APPENDIX B:

Backup Calculation Tables

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Table B-1
UCD Davis and Yolo Fiscal Impact Analysis
UCD Sales and Use Tax Data

Tax	On-Campus/ Unincorporated Yolo County	City of Davis	Other Incorporated Yolo County	Total
Sales Tax Collected by UCD 2019				
Sales Tax Estimated Share	95.0%	5.0%	-	100.0%
Sales Tax Collected	\$1,104,127	\$58,112	-	\$1,162,239
Use Tax Paid by UCD 2019				
Use Tax Estimated Share	98.0%	1.5%	0.5%	100.0%
Use Tax Accrued	\$2,904,176	\$44,452	\$14,817	\$2,963,445
Total Sales and Use Tax 2019	\$4,008,303	\$102,564	\$14,817	\$4,125,684

Source: UCD Tax Reporting and Compliance; EPS.

Table B-2
UCD Davis and Yolo Fiscal Impact Analysis
Construction Materials Sales Tax Estimates

Item	Estimate
Projects on Campus	
Total Contractor Payments in 2019	\$147,735,979
40% Labor	(\$59,094,392)
20% General Condition	(\$29,547,196)
Construction Material	\$59,094,392
20% Not Delivered on Project Location	(\$11,818,878)
Delivered on Project Location - Campus	\$47,275,513
Applicable Sales Tax UC Davis Campus	7.25%
Estimated Sales Tax Paid - Unincorporated Yolo County	\$3,427,475
Projects in City of Davis - Off Campus	
Total Contractor Payments in 2019	\$711,281
40% Labor	(\$284,512)
20% General Condition	(\$142,256)
Construction Material	\$284,512
20% Not Delivered on Project Location	(\$56,902)
Delivered on Project Location - City of Davis	\$227,610
Applicable Sales Tax City of Davis	8.25%
Estimated Sales Tax Paid - City of Davis	\$18,778

Source: Office of the University Architect; EPS.

Table B-3
UCD Davis and Yolo Fiscal Impact Analysis
Davis Employee Resident Property Tax

Item	Assumption
<u>Employee Assessed Value</u>	
Campus Employee Households	
City of Davis Households (ESRI, 2019)	26,486
City of Davis Employed Residents (ESRI, 2019)	35,551
City of Davis Wage-earners per Household	1.3
UCD Employees Residing in Davis	9,200
Assumed Campus Employee Wage-earners per Household	1.3
UCD Employee Households in Davis [1]	6,854
Davis percent Households in Non-multifamily Units	58.1%
Assumed Employee Percentage in Non-multifamily Units	70.0%
Campus Employee Households in Non-multifamily Units in Davis	4,798
Campus Employee Household Average Assessed Value	
City of Davis Taxable Assessed Value per Housing Unit [2] [3]	\$431,329
Campus Average Employee Wages	\$52,255
Estimated Average Wage Premium for Davis Resident Employees	20%
Campus Average Employee Wages	\$62,706
Assumed Campus Employee Wage-earners per Household	1.3
Campus Average Household Income [4]	\$84,167
Davis Average Household Income (ESRI)	\$115,146
Campus Household Income as Percent of Davis Average	73.1%
Income-adjusted Employee Household Taxable Assessed Value [5]	\$315,285
Residential Taxable Assessed Value by Employee	\$234,892
City of Davis Employee Estimated Secured Taxable Value	\$1,512,703,092
Assumed Unsecured Taxable Value as a Percent of Secured Value [6]	1.0%
City of Davis Employee Estimated Secured and Unsecured Taxable Value	\$1,527,830,123
<u>Student Assessed Value</u>	
Off-Campus Students in Davis	20,106
Assumed Average Students per Unit	2
Average Multifamily Unit Assessed Value in Davis	\$121,554
Average Assessed Value per Off-Campus Student	\$60,777
City of Davis Off-Campus Student Estimated Secured Taxable Value [7]	\$1,221,982,438
<u>Household Commercial Assessed Value [8]</u>	
Total City HH Commercial Taxable Value	\$574,328,578
City Persons Served	79,237
HH Commercial Value per Person Served	\$7,248
UCD Persons Served	30,228
City of Davis UCD Household Commercial Secured Taxable Value	\$219,097,771
Assumed Unsecured Taxable Value as a Percent of Secured Value [6]	10.0%
City of Davis UCD Household Commercial Secured and Unsecured Taxable Value	\$241,007,548

Source: UC Davis; ESRI; Yolo County Assessor; EPS.

[1] To isolate UCD impact, UCD employee households are collapsed together per the average number of wage earners per household in Davis. Actual households with UCD employees is higher, but includes non-UCD wage earners. Dividing UCD-employee residents by average Davis wage earners per household essentially excludes non-UCD wage earner co-inhabitants from the analysis.

[2] From Yolo County 2019-20 secured tax roll; excludes multifamily.

[3] Includes single family detached, single family attached, condo units, mobile homes.

[4] Household wage earners assumed to earn equal amounts.

[5] Estimated home values for Davis resident UCD employees discounted from citywide average per the estimated household income differential between UCD resident employee households and City household average.

[6] Unsecured values assumed to be 1% of secured values for residential and 10% of secured values for commercial uses, per Yolo County accepted fiscal impact methodology.

[7] No corresponding unsecured valuation was assumed for student-occupied residential.

[8] Household commercial includes stores, shopping centers, restaurants & bars, banks, auto service & sales, retail nurseries, retail lumber yards, mini storage, medical/dental offices, veterinary hospitals.

Table B-4
UCD Davis and Yolo Fiscal Impact Analysis
Other Yolo Employee Resident Property Tax

Item	Assumption
<u>Employee Assessed Value</u>	
Resident Employees by Location	
Non-Davis Incorporated Yolo County [1]	1,321
Unincorporated Yolo County	180
Unit Assessed Values	
City of Davis Residential Taxable Value per Employee	\$234,892
City of Davis Average Non-multifamily Residential Unit Value	\$431,329
Rest of Yolo Average Non-multifamily Residential Unit Value	\$267,920
Rest of Yolo Non-Multifamily Residential Taxable Value per Employee	\$145,903
Non-Davis Incorporated Yolo Employee Non-multifamily Secured Taxable Value	\$192,720,819
Unincorporated Yolo Employee Non-multifamily Secured Taxable Value	\$26,280,112
Assumed Unsecured Taxable Value as a Percent of Secured Value [4]	1.0%
Non-Davis Incorporated Yolo Employee Non-multifamily Secured and Unsecured Taxable Value	\$194,648,028
Unincorporated Yolo Employee Non-multifamily Secured and Unsecured Taxable Value	\$26,542,913
<u>Student Assessed Value [2]</u>	
Students	
Est. Non-Davis Incorporated Yolo County Resident Students	5,045
Est. Unincorporated Yolo County Resident Students	688
Unit Assessed Values	
Assumed Average Students per Unit	2
Average Multifamily Unit Taxable Value in Yolo net of Davis	\$71,249
Average Taxable Value per Yolo Student	\$35,625
Non-Davis Incorporated Yolo Student Secured Taxable Value [5]	\$179,727,118
Unincorporated Yolo Student Secured Taxable Value [5]	\$24,508,243
<u>Household Commercial Assessed Value [3]</u>	
Non-Davis Yolo HH Commercial Taxable Value	\$1,278,979,361
County Persons Served	265,370
HH Commercial Value per Person Served	\$4,820
UCD Persons Served	6,484
Non-Davis Incorporated Yolo Household Commercial Secured Taxable Value	\$31,247,928
Assumed Unsecured Taxable Value as a Percent of Secured Value [4]	10.0%
Non-Davis Incorporated Yolo Household Commercial Secured and Unsecured Taxable Value	\$34,372,721

Source: UC Davis; ESRI; Yolo County Assessor; EPS.

- [1] Estimated distribution between incorporated and unincorporated Yolo County based on current population distribution.
- [2] Assessed value per student estimated based on an average of 2 persons per apartment unit. The same per person value assumed for multiple-person detached rental housing.
- [3] Household commercial outside of Davis assumed to be in incorporated areas. Household commercial includes stores, shopping centers, restaurants & bars, banks, auto service & sales, retail nurseries, retail lumber yards, mini storage, medical/dental offices, veterinary hospitals.
- [4] Unsecured values assumed to be 1% of secured values for residential and 10% of secured values for commercial uses, per Yolo County accepted fiscal impact methodology. No unsecured valuation was assumed for student occupied residential.
- [5] No unsecured valuation was assumed for student occupied residential.

Table B-5
UCD Davis and Yolo Fiscal Impact Analysis
Taxable Sales Distribution

Spending Category	Assumption	On-Campus Taxable Sales	Davis Taxable Sales Including On-Campus	City of Davis Taxable Sales	Total Yolo County Taxable Sales Incl Davis	Other Yolo County Taxable Sales (Less Davis and On-Campus) [1]
On-Campus Taxable Consumer Spending [2]						
Visitor/Student/Employee Spending						
Estimated Campus Visitor Share	10%	\$1,522,934				
Estimated Friends & Family Visitor Share	0%	\$0				
Estimated Student Share	70%	\$10,660,537				
Estimated Employee Daytime Share	20%	\$3,045,868				
Davis Resident Employee Household Share	0%	\$0				
Other Yolo Resident Employee Household Share	0%	\$0				
Total Visitor/Student/Employee Spending	100%	\$15,229,339				
University Taxable Spending [3]						
University Use Taxable Spending		\$40,057,601	na	\$538,808	na	\$204,376
Construction Materials Spending		\$47,275,513	na	\$227,610	na	\$0
Total University Taxable Spending		\$87,333,115		\$766,418		\$204,376
Off Campus Taxable Spending						
Campus Visitor Spending			15,424,906	\$13,901,972	\$17,411,440	\$3,509,468
Friends & Family Visitor Spending			4,518,722	\$4,518,722	\$5,089,980	\$571,258
Student Spending			88,187,667	\$77,527,130	\$160,212,106	\$82,684,976
Employee Daytime Spending			11,595,063	\$8,549,195	\$17,428,242	\$8,879,047
Davis Resident Employee Household Spending			81,318,075	\$81,318,075	\$130,762,734	\$49,444,659
Other Yolo Resident Employee Household Spending			3,522,379	\$3,522,379	\$17,891,447	\$14,369,068
Total Off Campus Spending			\$204,566,811	\$189,337,472	\$348,795,949	\$159,458,477
Total Taxable Spending			<u>\$102,562,453</u>	<u>\$190,103,890</u>		<u>\$159,662,852</u>

Source: UC Davis; EPS.

[1] Other Yolo County sales assumed in incorporated cities that would receive the Bradley Burns rate.

[2] On-campus spending is part of Davis captured spending, but is netted out for tax purposes as Other Yolo taxable spending.

[3] University taxable spending data provided by jurisdiction; no adjustments made.

Table B-6
UCD Davis and Yolo Fiscal Impact Analysis
Taxable Sales

Spending Category	City of Davis			Yolo County [1]		
	Spending in Davis Including On-Campus	Estimated Percent Subject to Sales Tax	Estimated Davis Taxable Sales	Spending in Yolo Not Including On-Campus	Estimated Percent Subject to Sales Tax	Estimated Yolo Taxable Sales
Campus Visitor Spending						
Food Service [2]	\$10,854,112	70%	\$7,597,878	\$12,210,876	70%	\$8,547,613
Food Stores	\$1,341,133	30%	\$402,340	\$1,415,640	30%	\$424,692
Arts & Entertainment	\$5,142,573	50%	\$2,571,287	\$5,877,226	50%	\$2,938,613
Retail Sales	\$4,853,401	100%	\$4,853,401	\$5,500,521	100%	\$5,500,521
Visitor Subtotal	\$22,191,219		\$15,424,906	\$25,004,264		\$17,411,440
Friends & Family Spending						
Food Service [2]	\$4,998,079	75%	\$3,748,559	\$5,622,839	75%	\$4,217,129
Food Stores	\$0	25%	\$0	\$0	25%	\$0
Arts & Entertainment	\$0	50%	\$0	\$0	50%	\$0
Retail Sales	\$770,162	100%	\$770,162	\$872,850	100%	\$872,850
Visitor Subtotal	\$5,768,241		\$4,518,722	\$6,495,690		\$5,089,980
Student Spending						
Books & Supplies	\$26,912,291	100%	\$26,912,291	\$69,145,660	100%	\$69,145,660
Clothing & Toiletries	\$42,254,507	100%	\$42,254,507	\$61,474,552	100%	\$61,474,552
Recreation & Incidentals [3]	\$34,583,399	55%	\$19,020,869	\$53,803,444	55%	\$29,591,894
Student Subtotal	\$103,750,196		\$88,187,667	\$184,423,656		\$160,212,106
Employee Daytime Spending [4]						
Food Service [2]	\$4,897,930	60%	\$2,938,758	\$6,204,045	60%	\$3,722,427
Retail Sales	\$8,656,304	100%	\$8,656,304	\$13,705,815	100%	\$13,705,815
Employee Daytime Subtotal	\$13,554,235		\$11,595,063	\$19,909,861		\$17,428,242
Davis Resident Employee Household Spending [5]						
Food Service [2]	\$21,248,944	75%	\$15,936,708	\$26,152,547	75%	\$19,614,410
Retail Sales	\$65,381,367	100%	\$65,381,367	\$111,148,324	100%	\$111,148,324
Employee Daytime Subtotal	\$86,630,311		\$81,318,075	\$137,300,871		\$130,762,734
Other Yolo Resident Employee Household Spending [5]						
Food Service [2]	\$1,118,215	75%	\$838,662	\$3,578,289	75%	\$2,683,717
Retail Sales	\$2,683,717	100%	\$2,683,717	\$15,207,730	100%	\$15,207,730
Employee Daytime Subtotal	\$3,801,932		\$3,522,379	\$18,786,019		\$17,891,447
Total Taxable Sales	\$235,696,135		\$204,566,811	\$391,920,360		\$348,795,949

Source: UC Davis; EPS.

[1] Yolo County spending includes Davis Spending.

[2] Food service includes to-go purchases, which are not taxable; employee daytime food purchases assumed higher share non-taxable to-go.

[3] Student spending on food and beverage establishments within the spending guidelines for recreation and incidentals.

[4] Net of resident employees, included in household spending.

[5] Resident employee household spending based on taxable items only from BLS spending patterns data.

Table B-7
UCD Davis and Yolo Fiscal Impact Analysis
UCD Student Spending Estimated Capture in Davis

Student Spending Category	Student Spending	Percent Capture City of Davis	Percent Capture Yolo County [2]	Total Davis Spending	Total Yolo Spending [2]
Campus Undergraduates					
Books & Supplies	\$61,486,960	35%	90%	\$21,520,436	\$55,338,264
Clothing & Toiletries	\$29,683,360	55%	80%	\$33,817,828	\$49,189,568
Recreation & Incidentals	\$22,262,520	45%	70%	\$27,669,132	\$43,040,872
Subtotal	\$113,432,840			\$83,007,396	\$147,568,704
Campus Graduates					
Books & Supplies	\$4,832,840	35%	90%	\$1,691,494	\$4,349,556
Clothing & Toiletries	\$9,309,576	55%	80%	\$2,658,062	\$3,866,272
Recreation & Incidentals	\$6,982,182	45%	70%	\$2,174,778	\$3,382,988
Subtotal	\$21,124,598			\$6,524,334	\$11,598,816
Campus Subtotal	\$134,557,438			\$89,531,730	\$159,167,520
UCD Health Undergraduates					
Books & Supplies	\$10,391,280	35%	90%	\$3,636,948	\$9,352,152
Clothing & Toiletries	\$5,016,480	55%	80%	\$5,715,204	\$8,313,024
Recreation & Incidentals	\$3,762,360	45%	70%	\$4,676,076	\$7,273,896
Subtotal	\$19,170,120			\$14,028,228	\$24,939,072
UCD Health Graduates					
Books & Supplies	\$2,113,760	3%	5%	\$63,413	\$105,688
Clothing & Toiletries	\$2,181,016	3%	5%	\$63,413	\$105,688
Recreation & Incidentals	\$1,635,762	3%	5%	\$63,413	\$105,688
Subtotal	\$5,930,538			\$190,238	\$317,064
UCD Health Subtotal	\$25,100,658			\$14,218,466	\$25,256,136
Total Student Spending					
Books & Supplies	\$78,824,840			\$26,912,291	\$69,145,660
Clothing & Toiletries	\$46,190,432			\$42,254,507	\$61,474,552
Recreation & Incidentals	\$34,642,824			\$34,583,399	\$53,803,444
Total Student Spending	\$159,658,096			\$103,750,196	\$184,423,656

Source: UC Davis; EPS.

[1] Per Cost of Attendance guidelines.

[2] Yolo spending inclusive of Davis spending.

Table B-8
UCD Davis and Yolo Fiscal Impact Analysis
UCD Student Personal Spending Estimate

Classification	Campus Undergraduate	Campus Graduate	UCD Health Undergraduate	UCD Health Graduate
Spending Guidelines Per Student				
Books & Supplies [1]	\$1,160	\$380	\$1,160	\$880
Personal Expenses [2]	\$1,400	\$1,830	\$1,400	\$2,270
Clothing & Toiletries at 40% of Personal	\$560	\$732	\$560	\$908
Recreation & Incidentals at 30% of Personal	\$420	\$549	\$420	\$681
Total Spending	\$2,560	\$2,210	\$2,560	\$3,150
Estimated Rate of Actual Spending to Guidelines [3]	200%	200%	200%	200%
Estimated Actual Per Student Spending				
Books & Supplies [1]	\$2,320	\$760	\$2,320	\$1,760
Personal Expenses [2]	\$2,800	\$3,660	\$2,800	\$4,540
Clothing & Toiletries at 40% of Personal	\$1,120	\$1,464	\$1,120	\$1,816
Recreation & Incidentals at 30% of Personal	\$840	\$1,098	\$840	\$1,362
Total Spending	\$5,120	\$4,420	\$5,120	\$6,300
Total Headcount	26,503	6,359	4,479	1,201
Total Student Spending				
Books & Supplies	\$61,486,960	\$4,832,840	\$10,391,280	\$2,113,760
Clothing & Toiletries	\$29,683,360	\$9,309,576	\$5,016,480	\$2,181,016
Recreation & Incidentals	\$22,262,520	\$6,982,182	\$3,762,360	\$1,635,762
Total Spending	\$113,432,840	\$21,124,598	\$19,170,120	\$5,930,538

Source: UC Davis; EPS.

[1] Per Cost of Attendance guidelines.

[2] Personal expenses for Campus graduate and undergraduate and Health undergraduate based on Cost of Attendance estimates for main campus graduate and undergraduate programs. UCD Health graduate student personal expenses based on Medical School Cost of Attendance estimates. Share for Clothing & Toiletries (40%) and Recreation & Incidentals (30%) based on cost detail for Medical School Cost of Attendance. Other personal expenses generally non-taxable.

[3] Cost of Attendance guidelines typically represent the minimum amount sufficient for attendance. Average spending tends to be higher. Spending surveys of UCLA students (Beacon Economics) and Cal Poly SLO students (Cal Poly & Productive Impact LLC) identified average annual non-rent spending of over \$7500 and \$6200, respectively.

Table B-9
UCD Davis and Yolo Fiscal Impact Analysis
UCD Campus Visitor Spending in Davis

Spending Category	Spending per Person	Total Spending	Percent Capture in Davis	Percent Capture in Yolo	Spending in Davis	Spending in Yolo
Hotel/Motel Guests						
Accommodations [1]	\$73	\$10,537,055	80%	90%	\$8,429,644	\$9,483,350
Food Service	\$43	\$6,178,592	80%	90%	\$4,942,873	\$5,560,733
Food Stores	\$5	\$678,601	90%	95%	\$610,741	\$644,671
Arts & Entertainment	\$23	\$3,345,551	70%	80%	\$2,341,886	\$2,676,441
Retail Sales	\$20	\$2,946,932	75%	85%	\$2,210,199	\$2,504,892
Total	\$163	\$23,686,731			\$18,535,343	\$20,870,086
Other Overnights						
Accommodations	\$16	\$1,534,809	80%	90%	\$1,227,847	\$1,381,328
Food Service	\$45	\$4,348,317	80%	90%	\$3,478,654	\$3,913,485
Food Stores	\$5	\$477,580	90%	95%	\$429,822	\$453,701
Arts & Entertainment	\$24	\$2,354,503	70%	80%	\$1,648,152	\$1,883,603
Retail Sales	\$21	\$2,073,967	75%	85%	\$1,555,475	\$1,762,872
Total	\$111	\$10,789,177			\$8,339,951	\$9,394,989
Day Trippers						
Accommodations	\$0	\$0	80%	90%	\$0	\$0
Food Service	\$13	\$3,040,731	80%	90%	\$2,432,585	\$2,736,658
Food Stores	\$1	\$333,967	90%	95%	\$300,570	\$317,268
Arts & Entertainment	\$7	\$1,646,479	70%	80%	\$1,152,535	\$1,317,183
Retail Sales	\$6	\$1,450,303	75%	85%	\$1,087,727	\$1,232,757
Total	\$27	\$6,471,479			\$4,973,417	\$5,603,866
Total Campus Visitor Spending						
Accommodations		\$12,071,864			\$9,657,491	\$10,864,678
Food Service		\$13,567,640			\$10,854,112	\$12,210,876
Food Stores		\$1,490,148			\$1,341,133	\$1,415,640
Arts & Entertainment		\$7,346,533			\$5,142,573	\$5,877,226
Retail Sales		\$6,471,201			\$4,853,401	\$5,500,521
Total		\$40,947,387			\$31,848,711	\$35,868,942
Estimated Campus Visitation						
Hotel Motel Guests	145,233					
Other Overnights	96,822					
Day Trippers	242,055					
Total Visitors	484,110					

Source: UC Davis; Visit California; EPS.

[1] Accommodation spending premium of 50% applied to average Yolo visitor spending per person on accommodations estimated by Dean Runyon Associates.

Table B-10
UCD Davis and Yolo Fiscal Impact Analysis
UCD Campus Student Visiting Friend Spending in Davis

Spending Category [1]	Spending per Person	Total Spending	Percent Capture in Davis	Percent Capture in Yolo	Spending in Davis	Spending in Yolo
Hotel/Motel Guests						
Accommodations	\$120	\$3,372,635	80%	90%	\$2,698,108	\$3,035,372
Food Service	\$79	\$2,216,810	80%	90%	\$1,773,448	\$1,995,129
Food Stores	\$0	\$0	90%	95%	\$0	\$0
Arts & Entertainment	\$0	\$0	70%	80%	\$0	\$0
Retail Sales	\$10	\$280,063	75%	85%	\$210,047	\$238,053
Total	\$210	\$5,869,508			\$4,681,603	\$5,268,554
Other Overnigheters / Host Stay						
Accommodations	\$0	\$0	80%	90%	\$0	\$0
Food Service	\$54	\$4,030,789	80%	90%	\$3,224,631	\$3,627,710
Food Stores	\$0	\$0	90%	95%	\$0	\$0
Arts & Entertainment	\$0	\$0	70%	80%	\$0	\$0
Retail Sales	\$10	\$746,820	75%	85%	\$560,115	\$634,797
Total	\$64	\$4,777,609			\$3,784,746	\$4,262,507
Total Friend & Family Visitor Spending						
Accommodations		\$3,372,635			\$2,698,108	\$3,035,372
Food Service		\$6,247,599			\$4,998,079	\$5,622,839
Food Stores		\$0			\$0	\$0
Arts & Entertainment		\$0			\$0	\$0
Retail Sales		\$1,026,883			\$770,162	\$872,850
Total		\$10,647,117			\$8,466,350	\$9,531,061
Estimated Student Friend & Family Visitation [2]						
Student Population [3]				37,341		
Hotel Motel Guests	@ 0.75 per student			28,006		
Other Overnigheters / Host Stay	@ 2.00 per student			74,682		
Total Student Friend & Family Vistation				102,688		

Source: UC Davis; Visit California; California Polytechnic State University and Productive Impact LLC; EPS.

[1] Spending per category by type of visitor based on Cal Poly, SLO surveys for casual visitors staying in hotels or with hosts.

[2] Visitors per student based on Cal Poly, SLO surveys for casual visitors staying in hotels or with hosts.

[3] Student population includes campus undergraduates, campus graduates, and Health undergraduates.

Table B-11
UCD Davis and Yolo Fiscal Impact Analysis
Campus Employee Daytime Spending Capture

Employee Daytime Spending Category	Annual Worker Daytime Spending	Estimated Share Captured In Davis	Estimated Share Captured In Yolo	Spending in Davis	Spending in Yolo [1]
Campus Total					
Food Service Spending	\$6,530,574	75%	95%	\$4,897,930	\$6,204,045
Retail Spending	\$14,427,174	60%	95%	\$8,656,304	\$13,705,815
Total	\$20,957,748			\$13,554,235	\$19,909,861

Source: UC Davis; International Council of Shopping Centers; EPS.

[1] Yolo capture inclusive of Davis.

Table B-12
UCD Davis and Yolo Fiscal Impact Analysis
Employee Daytime Spending

Employee Category	Faculty/Staff Headcount	Annual Worker Food Service Spending	Annual Worker Retail Spending
Campus (Non-Health) [1]			
Non-Davis Yolo County Employees (see Table A-2a)	1,501	\$2,263,675	\$5,000,852
Non-Yolo County Daily Equivalent Employees (see Table A-2a)	2,829	\$4,266,899	\$9,426,322
Campus Non-Davis Resident Total		\$6,530,574	\$14,427,174
Average Annual Worker Food Service Spending [2]	\$1,508		
Average Annual Worker Retail Spending [3]	\$3,332		

Source: UC Davis; International Council of Shopping Centers; EPS.

- [1] Davis resident employees excluded; captured in Davis resident employee household spending.
- [2] Food Service spending based on ICSC's 2011 survey of urban office worker weekly spending of \$26.29 for full service restaurants and fast food, for 48 weeks, inflated 2% per year. (Suburban spending was \$28.86; small town/rural was \$16.87.)
- [3] General Retail spending based on ICSC's 2011 survey of small town/rural office worker weekly spending of \$73.68 on goods and services, less services (\$2.60) and entertainment (\$1.67), for 48 weeks, not inflated to reflect continued internet sales diversion since 2011. (Compares to urban spending of \$89.31 and suburban spending of \$117.66.)

Table B-13
UCD Davis and Yolo Fiscal Impact Analysis
Davis Resident Employee (Non-Health) Household Spending Capture

Employee Household Spending Category	Annual Resident Employee Household Spending	Estimated Share Captured In Davis	Estimated Share Captured In Yolo	Spending in Davis	Spending in Yolo [1]
<u>Davis Resident Employees</u>					
Food Service Spending	\$32,690,683	65%	80%	\$21,248,944	\$26,152,547
Retail Spending	\$130,762,734	50%	85%	\$65,381,367	\$111,148,324
Total Davis Resident Employee Spending					
<u>Other Yolo Resident Employees</u>					
Food Service Spending	\$4,472,862	25%	80%	\$1,118,215	\$3,578,289
Retail Spending	\$17,891,447	15%	85%	\$2,683,717	\$15,207,730
Total Other Yolo Resident Employee Spending					
Total Yolo Resident Employee Spending	\$163,453,417			\$86,630,311	\$137,300,871

Source: UC Davis; Bureau of Labor Statistics; EPS.

[1] Yolo capture inclusive of Davis.

Table B-14
UCD Davis and Yolo Fiscal Impact Analysis
Employee Resident Household Spending

Item	Estimate
<u>Davis Resident Employees</u>	
Household Taxable Spending	
Campus Employees Residing in Davis	9,200
Compensation of Campus Employees Residing in Davis (incl. VM)	\$646,163,098
Benefits as a Share of Compensation	25.6%
Total Compensation Less Benefits (Wages)	\$480,745,345
Average Campus Employee Wages	\$52,255
Average Taxable Expenditures (% of pre-tax income) [1]	34%
Total Taxable Household Spending	\$163,453,417
Food Service Spending	
Percent of Taxable Spending on Food Service [1]	20%
Total Food Service Spending	\$32,690,683
Average Food Service Spending	\$3,553
Net Resident Employee Household Food Service Spending	\$32,690,683
Retail Spending (Non-grocery)	
Percent of Taxable Spending on Retail Spending [1]	80%
Total Retail Spending	\$130,762,734
Average Retail Spending	\$14,213
Net Resident Employee Household Retail Spending	\$130,762,734
<u>Other Yolo Resident Employees</u>	
Household Taxable Spending	
Campus Employees Residing in Other Yolo County	1,501
Compensation of Campus Employees Residing in Other Yolo (incl. VM) [2]	\$88,410,454
Benefits as a Share of Compensation	25.6%
Total Compensation Less Benefits (Wages)	\$65,777,378
Average Campus Employee Wages	\$43,822
Average Taxable Expenditures (% of pre-tax income) [1]	34%
Total Taxable Household Spending	\$22,364,308
Food Service Spending	
Percent of Taxable Spending on Food Service [1]	20%
Total Food Service Spending	\$4,472,862
Average Food Service Spending	\$2,980
Net Resident Employee Household Food Service Spending	\$4,472,862
Retail Spending (Non-grocery)	
Percent of Taxable Spending on Retail Spending [1]	80%
Total Retail Spending	\$17,891,447
Average Retail Spending	\$11,920
Net Resident Employee Household Retail Spending	\$17,891,447

Source: UC Davis; Bureau of Labor Statistics; EPS.

[1] Percent of wages spent on taxable spending and breakdown between food service and retail spending from EPS analysis of BLS household spending pattern data.

[2] Based on regional average compensation multiplied by Other Yolo resident employees.

Table B-15
UCD Davis and Yolo Fiscal Impact Analysis
Davis and Yolo Retail Leakage (\$millions)

Retail Category	City of Davis				Yolo County			
	Demand	Supply	\$ Outflow(-) / Inflow(+)	% Outflow(-) / Inflow(+)	Demand	Supply	\$ Outflow(-) / Inflow(+)	% Outflow(-) / Inflow(+)
Retail Trade [1]								
Furniture and Home Furnishings Stores	\$40.3 M	\$7.3 M	- \$33.0 M	- \$0.8 M	\$102.8 M	\$157.8 M	\$55.1 M	\$0.5 M
Electronics and Appliance Stores	\$40.2 M	\$5.3 M	- \$34.9 M	- \$0.9 M	\$102.0 M	\$48.2 M	- \$53.7 M	- \$0.5 M
Building Materials, Lawn & Garden Stores	\$60.8 M	\$30.1 M	- \$30.7 M	- \$0.5 M	\$165.0 M	\$182.9 M	\$17.9 M	\$0.1 M
Food & Beverage Stores	\$175.8 M	\$186.3 M	\$10.5 M	\$0.1 M	\$446.9 M	\$446.4 M	- \$0.5 M	- \$0.0 M
Health & Personal Care Stores	\$73.5 M	\$42.3 M	- \$31.2 M	- \$0.4 M	\$189.5 M	\$101.1 M	- \$88.4 M	- \$0.5 M
Clothing & Accessories Stores	\$79.1 M	\$25.7 M	- \$53.4 M	- \$0.7 M	\$198.0 M	\$46.5 M	- \$151.5 M	- \$0.8 M
Sportings Goods, Hobby & Music Stores	\$34.7 M	\$14.8 M	- \$20.0 M	- \$0.6 M	\$87.9 M	\$34.1 M	- \$53.8 M	- \$0.6 M
General Merchandise Stores	\$182.1 M	\$40.6 M	- \$141.5 M	- \$0.8 M	\$462.7 M	\$509.5 M	\$46.8 M	\$0.1 M
Miscellaneous Retail Stores	\$40.4 M	\$26.0 M	- \$14.5 M	- \$0.4 M	\$103.6 M	\$69.4 M	- \$34.2 M	- \$0.3 M
Food Service and Drinking Places [2]								
Drinking Places	\$2.7 M	\$4.4 M	\$1.7 M	\$0.7 M	\$6.5 M	\$8.9 M	\$2.4 M	\$0.4 M
Restaurants/Other Eating Places	\$115.6 M	\$92.5 M	- \$23.1 M	- \$0.2 M	\$289.2 M	\$246.8 M	- \$42.4 M	- \$0.1 M

Source: ESRI; EPS.

[1] Excluding motor vehicles, gasoline, and nonretail stores.

[2] Excluding special food services.

Table B-16
UCD Davis and Yolo Fiscal Impact Analysis
Yolo County Spending per Visitor Type

Spending Category	Estimated Spending by Hotel/Motel Guests		Estimated Spending by Other Overnigheters		Estimated Spending by Day Trippers	
	Total (millions)	Per Visitor	Total (millions)	Per Visitor	Total (millions)	Per Visitor
Accommodations	\$61.4	\$48	\$10.8	\$16	\$0.0	\$0
Food Service	\$54.0	\$43	\$30.7	\$45	\$45.5	\$13
Food Stores	\$5.9	\$5	\$3.4	\$5	\$5.0	\$1
Local Transport. and Gas	\$24.8	\$20	\$14.1	\$21	\$20.9	\$6
Arts & Entertainment	\$29.2	\$23	\$16.6	\$24	\$24.7	\$7
Retail Sales	\$25.7	\$20	\$14.6	\$21	\$21.7	\$6
Air Transportation	\$0.0	\$0	\$0.0	\$0	\$0.0	\$0
Total	\$201.0	\$158	\$90.2	\$132	\$117.8	\$32

Source: Visit California/Dean Runyan Associates (2018 data); EPS.

Table B-17
UCD Davis and Yolo Fiscal Impact Analysis
Yolo County Visitor Spending Patterns

Spending Category	County Spending All Visitors		Estimated Spending by Hotel/Motel Guests		Estimated Spending by Other Overnighters		Estimated Spending by Day Trippers	
	Dollars (millions)	Percent	Dollars (millions)	Percent	Dollars (millions)	Percent	Dollars (millions)	Percent
Accommodations	\$72.2	18%	\$61.4	31%	\$10.8	12%	\$0.0	0%
Food Service	\$130.2	32%	\$54.0	27%	\$30.7	34%	\$45.5	39%
Food Stores	\$14.3	3%	\$5.9	3%	\$3.4	4%	\$5.0	4%
Local Transport. and Gas	\$59.7	15%	\$24.8	12%	\$14.1	16%	\$20.9	18%
Arts & Entertainment	\$70.5	17%	\$29.2	15%	\$16.6	18%	\$24.7	21%
Retail Sales	\$62.1	15%	\$25.7	13%	\$14.6	16%	\$21.7	18%
Air Transportation	\$0.0	0%	\$0.0	0%	\$0.0	0%	\$0.0	0%
Total	\$408.9	100%	\$201.0	100%	\$90.2	100%	\$117.8	100%

Source: Dean Runyan Associates (2018 data); EPS.

Table B-18
UCD Davis and Yolo Fiscal Impact Analysis
Yolo County Hotel/Motel Visitor Estimate

Item	Estimate
Total Hotel Room Count	3,245
Estimated Non-Tourism Room Count	571
Net Tourism Room Count	2,674
Assumed Overall Average Occupancy Rate	65%
Assumed Persons per Room	2.0
Estimated Annual Hotel, Motel Visitors (rounded)	1,268,800
Hotel/Motel Share of Overnight Visitors	65%
Estimated Total Overnight Visitors (rounded)	1,952,000
Estimated Non-Hotel/Motel Overnight Visitors (rounded)	683,200
Estimated Share of Day-Trip Visitors	65%
Estimated Day-Trip Visitors (rounded)	3,625,100
Total Visitor Estimate (rounded) [1]	5,577,100

Source: Yolo County Visitors Bureau; Smith Travel Research; EPS.

[1] The visitor estimates calculated in this table are countywide, for the purpose of translating total visitor spending estimates into per visitor spending.

Table B-19
UCD Davis and Yolo Fiscal Impact Analysis
City of Davis 2019 Secured Assessment

Item	City of Davis	Yolo County	Yolo Net of Davis
Total Real Property Assessed Value	\$9,330,915,926	\$28,620,366,822	\$19,289,450,896
Total Real Property Exemption Value	\$494,866,521	\$1,362,868,463	\$868,001,942
Total Real Property Value Less Exemptions	\$8,836,049,405	\$27,257,498,359	\$18,421,448,954
Single Family [1]			
SF Residential Real Property Assessed Value	\$6,374,973,967	\$15,538,091,081	\$9,163,117,114
SF Residential Real Property Exemption Value	\$69,813,642	\$222,771,116	\$152,957,474
Residential Assessed Value Less Exemptions	\$6,305,160,325	\$15,315,319,965	\$9,010,159,640
SF Residential Share of Post Exemption Assessed Value	71%	56%	49%
SF Residential Parcels	14,618	48,248	33,630
SF Residential Parcels with Exemptions	8,716	25,995	17,279
SF Average Value Excluding Exemptions	\$436,104	\$322,046	\$272,469
SF Average Post Exemption Residential Value	\$431,329	\$317,429	\$267,920
SF Residential Land Square Feet [2]	99,587,203	442,367,131	342,779,928
SF Residential Land Area (SF) per Unit [2]	6,813	9,169	10,193
Multi-Family			
MF Residential Real Property Assessed Value	\$1,525,114,602	\$2,786,283,140	\$1,261,168,538
MF Residential Real Property Exemption Value	\$214,519,293	\$609,157,057	\$394,637,764
Residential Assessed Value Less Exemptions	\$1,310,595,309	\$2,177,126,083	\$866,530,774
MF Residential Share of Post Exemption Assessed Value	15%	8%	5%
MF Residential Parcels	1,156	2,945	1,789
MF Residential Parcels with Exemptions	102	386	284
Total Multifamily Units	10,782	22,944	12,162
MF Average Value Excluding Exemptions	\$1,319,303	\$946,106	\$704,957
MF Average Post Exemption Residential Value	\$1,133,733	\$739,262	\$484,366
MF Average Post Exemption Value per Unit	\$121,554	\$94,889	\$71,249
Retail and Other Locally Serving Establishments [3]			
Locally Serving Establishments Property Assessed Value	\$575,564,245	\$1,893,710,443	\$1,318,146,198
Local Serving Establishments Property Exemption Value	\$1,235,667	\$40,402,504	\$39,166,837
Local Serving Establishments Assessed Value Less Exemptions	\$574,328,578	\$1,853,307,939	\$1,278,979,361
Local Commercial Built Square Feet	932,342	4,748,945	3,816,603
Local Commercial Land Square Feet	8,351,566	579,160,551	570,808,985

Source: Yolo County Assessment Database; EPS.

[1] Includes single family detached, single family attached, condo units, mobile homes.

[2] Excludes mobile home land area due to land repetitive allocations.

[3] Includes stores, shopping centers, restaurants & bars, banks, auto service & sales, retail nurseries, retail lumber yards, mini storage, medical & dental offices, veterinary hospitals.

Table B-20
UCD Davis and Yolo Fiscal Impact Analysis
Davis and Yolo County Average Ad Valorem Allocations

Item	City of Davis	Other Incorporated Yolo County [1]	Unincorporated Yolo County
City of Davis General Fund	20.25%	0.00%	0.00%
County General Fund	11.87%	7.73%	12.35%
County ACO Fund	1.09%	1.13%	1.48%
Other Agencies	66.79%	91.13%	86.17%
Total Ad Valorem Levy	100.00%	100.00%	100.00%

Source: Yolo County CFO; EPS.

[1] Average for cities of Woodland, West Sacramento, and Winters.