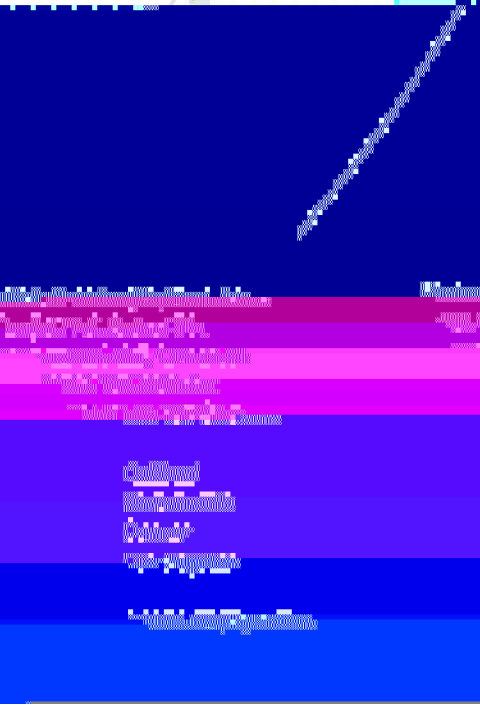
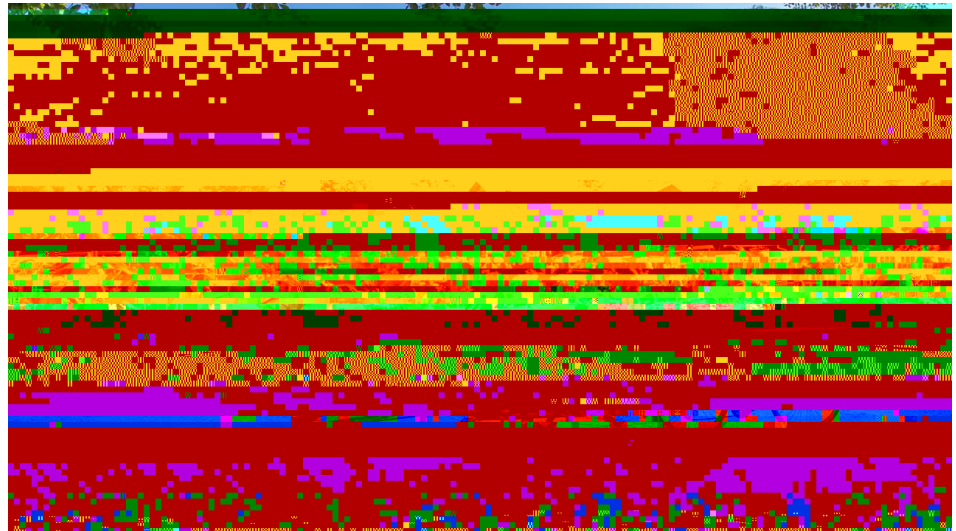


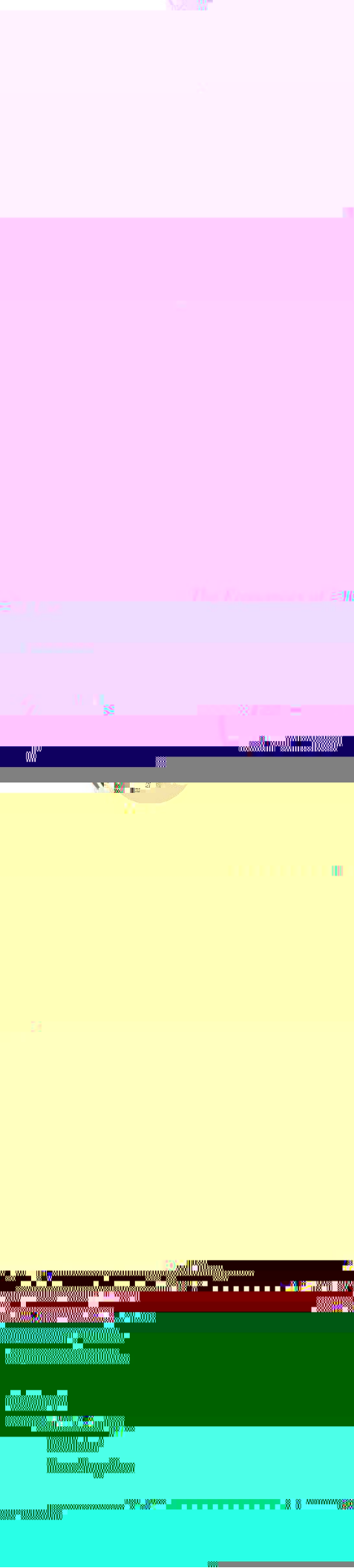
# UCD Fiscal Impact Analysis— City of Davis and Yolo County



UC Davis

Economic & Planning Systems, Inc.

January 31, 2022



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

provides the estimated revenue and expenditure figures illustrated in

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.

and 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 visitor spending tables.

The County DUE calculations in build on the employee and student population numbers in . 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.

through



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

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.

and 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)**

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<b>City Attorney</b>	<b>\$49,000</b>
<b>City Council</b>	<b>\$68,000</b>
<b>City Manager's Office</b>	<b>\$1,185,000</b>
<b>Administrative Services</b>	<b>\$953,000</b>
<b>Community Dev. &amp; Sustainability</b>	<b>\$907,000</b>
<b>Parks and Community Services</b>	<b>\$4,272,000</b>
<b>Fire</b>	<b>\$3,851,000</b>
<b>Police</b>	<b>\$6,848,000</b>
<b>Public Works - Engineering and Transportation</b>	<b>\$871,000</b>
<b>Public Works - Utilities and Operations</b>	<b>\$998,000</b>

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Source: EPS.



**Table 3 Yolo County Public Service Expenditure Summary (rounded)**

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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
District Attorney	\$1,982,000
Probation	\$842,000
Public Defender	\$861,000
Public Guardian/Public Administrator	\$100,000
Sheriff/Coroner	\$2,664,000
Planning and Public Works	\$70,000
Environmental Services	\$7,000

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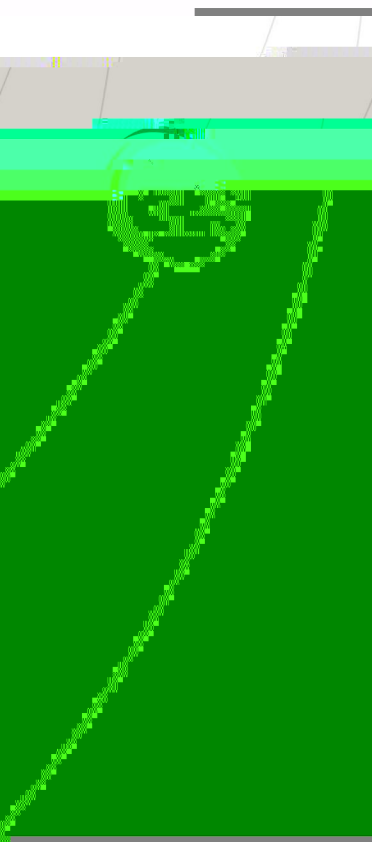
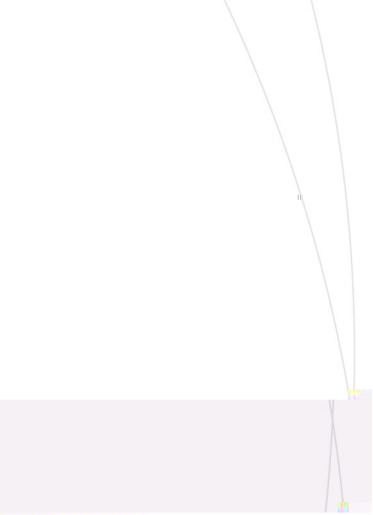
Source: EPS.

Note: See Table A-10 for detail.

**APPENDICES:**

**Appendix A: Fiscal Impact Analysis Tables**

**Appendix B: Backup Calculation Tables**





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Property Tax[1]	Case Study	Table A-5	\$21,383,672	263%	-	-	-	\$4,308,000
Prop Tax- In Lieu of VLF	Case Study	Table A-6	\$29,172,690	359%	-	-	-	\$3,658,000
Redevelopment Pass Thru	NA [4]	-	\$8,355,098	103%	-	-	-	-
Supplemental Roll w/VLF	Per-DUE	-	\$354,822	0.4%	\$5,214	\$416	\$44,000	\$44,000
Tector	Per-DUE	-	\$511,550	0.6%	\$5,214	\$600	\$63,000	\$63,000
Sales Tax[2]	Case Study	Table A-7	\$4,283,988	5.3%	-	-	-	\$1,086,000
Tribal Proceeds	NA [4]	-	\$5,112,080	6.3%	-	-	-	-
Overhead Costs Reimb	Per-DUE	-	\$1,392,761	1.7%	\$5,214	\$16.34	\$172,000	\$172,000
Document Transfer Tax[3]	Case Study	Table A-6	\$1,582,488	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]	-	\$274,940	0.3%	-	-	-	-
Other Government Wld	NA [4]	-	\$1,096,038	1.4%	-	-	-	-
Conaway Settlement	NA [4]	-	\$0	0.0%	-	-	-	-
Penalty on Delq Taxes	Per-DUE	-	\$251,538	0.3%	\$5,214	\$2.98	\$31,000	\$31,000
Vehicle Code Fines	Per-DUE	-	\$75,508	0.1%	\$5,214	\$0.88	\$9,000	\$9,000
County Stabilization	Per-DUE	-	\$574,000	0.7%	\$5,214	\$6.74	\$71,000	\$71,000
Franchise Fee/Royalties	Per-DUE	-	\$716,168	0.9%	\$5,214	\$8.40	\$88,000	\$88,000
Hotel/Motel Tax (IOT)	Case Study	Table A-8	\$447,165	0.6%	-	-	-	\$454,000
Board Controlled Penalties (fr-180)	Per-DUE	-	\$74,431	0.1%	\$5,214	\$0.85	\$9,000	\$9,000
Loan Repayments	NA [4]	-	\$0	0.0%	-	-	-	-
Justice Collections	Per-DUE	-	\$1,083,980	1.3%	\$5,214	\$12.72	\$133	-



		Other Incorporated Yolo County	Unincorporated Yolo County	
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
	1.00%	\$29,908,201	\$4,087,478	\$510,512
				\$301

**Other  
Incorporated    Unincorporated  
Yolo County    Yolo County**





City Attorney	Per:PersonServed	\$170,217	79,237	73%	\$1.61	\$48,701
City Council	Per:PersonServed	\$239,105	79,237	73%	\$2.26	\$68,411
City Manager's Office	Per:PersonServed	\$4,141,657	79,237	73%	\$39.20	\$1,184,994
Administrative Services	Per:PersonServed	\$3,329,348	79,237	73%	\$31.51	\$952,572
Community Dev. & Sustainability	Per:PersonServed	\$3,171,055	79,237	73%	\$30.02	\$907,291
Parks and Community Services	Per:PersonServed	\$12,442,258	79,237	90%	\$141.32	\$4,271,882
Fire	Per:PersonServed	\$11,215,757	79,237	90%	\$127.32	\$3,850,790
Police	Per:PersonServed	\$19,945,541	79,237	90%	\$226.52	\$6,849,032



## **APPENDIX B**

### **Backup Calculation Tables**

<b>Table B 1</b>	<b>UCD Sales and Use Tax Data .....</b>	<b>B 1</b>
<b>Table B 2</b>	<b>Construction Materials Sales Tax Estimates.....</b>	<b>B 2</b>
<b>Table B 3</b>	<b>Davis Employee Resident Property Tax.....</b>	<b>B 3</b>
<b>Table B 4</b>	<b>Other Yolo Employee Resident Property Tax.....</b>	<b>B 4</b>
<b>Table B 5</b>	<b>Taxable Sales Distribution.....</b>	<b>B 5</b>
<b>Table B 6</b>	<b>Taxable Sales .....</b>	<b>B 6</b>
<b>Table B 7</b>	<b>UCD Student Spending Estimated Capture in Davis .....</b>	<b>B 7</b>
<b>Table B 8</b>	<b>UCD Student Personal Spending Estimate.....</b>	<b>B 8</b>
<b>Table B 9</b>	<b>UCD Campus Visitor Spending in Davis.....</b>	<b>B 9</b>
<b>Table B 10</b>	<b>UCD Campus Student Visiting Friend Spending in Davis .....</b>	<b>B 10</b>

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<b>Sales Tax Estimated Share</b>	<b>950%</b>	<b>50%</b>	<b>-</b>	<b>1000%</b>
<b>Sales Tax Collected</b>	<b>\$1,104,127</b>	<b>\$58,112</b>	<b>-</b>	<b>\$1,162,239</b>
<b>Use Tax Estimated Share</b>	<b>980%</b>	<b>1.5%</b>	<b>0.5%</b>	<b>1000%</b>
<b>Use Tax Accrued</b>	<b>\$2,904,176</b>	<b>\$44,452</b>	<b>\$14,817</b>	<b>\$2,963,445</b>

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**Source: UCD Tax Reporting and Compliance, EPS.**



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<b>Total Contractor Payments in 2019</b>	<b>\$147,735,979</b>
<b>40% Labor</b>	<b><u>(\$59,094,392)</u></b>
<b>20% General Condition</b>	<b><u>(\$29,547,196)</u></b>
<b>Construction Material</b>	<b>\$59,094,392</b>
<b>20% Not Delivered on Project Location</b>	<b><u>(\$11,818,878)</u></b>
<b>Delivered on Project Location- Campus</b>	<b>\$47,275,513</b>
<b>Applicable Sales Tax UC Davis Campus</b>	<b>7.25%</b>

<b>Total Contractor Payments in 2019</b>	<b>\$711,281</b>
<b>40% Labor</b>	<b><u>(\$284,512)</u></b>
<b>20% General Condition</b>	<b><u>(\$142,256)</u></b>
<b>Construction Material</b>	<b>\$284,512</b>
<b>20% Not Delivered on Project Location</b>	<b><u>(\$56,902)</u></b>
<b>Delivered on Project Location- City of Davis</b>	<b>\$227,610</b>
<b>Applicable Sales Tax City of Davis</b>	<b>8.25%</b>

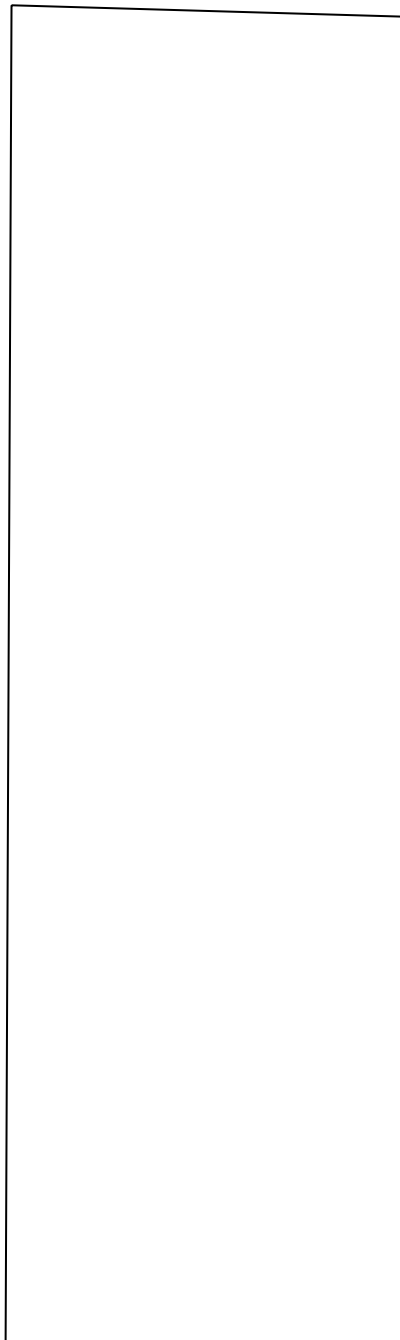
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Source: Office of the University Architect; EPS.

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<b>Books &amp;Supplies [1]</b>	<b>\$1,160</b>	<b>\$380</b>	<b>\$1,160</b>	<b>\$880</b>
<b>Personal Expenses [2]</b>	<b>\$1,400</b>	<b>\$1,830</b>	<b>\$1,400</b>	<b>\$2,270</b>
<b>Clothing &amp;Toiletries at 40% of Personal</b>	<b>\$560</b>	<b>\$732</b>	<b>\$560</b>	<b>\$908</b>
<b>Recreation &amp;Incidentals at 30% of Personal</b>	<b>\$420</b>	<b>\$548</b>	<b>\$420</b>	<b>\$661</b>
<b>Estimated Rate of Actual Spending to Guidelines [3]</b>	<b>200%</b>	<b>200%</b>	<b>200%</b>	<b>200%</b>
<b>Books &amp;Supplies [1]</b>	<b>\$2,320</b>	<b>\$760</b>	<b>\$2,320</b>	<b>\$1,760</b>
<b>Personal Expenses [2]</b>	<b>\$2,800</b>	<b>\$3,660</b>	<b>\$2,800</b>	<b>\$4,540</b>
<b>Clothing &amp;Toiletries at 40% of Personal</b>	<b>\$1,120</b>	<b>\$1,464</b>	<b>\$1,120</b>	<b>\$1,816</b>
<b>Recreation &amp;Incidentals at 30% of Personal</b>	<b>\$840</b>	<b>\$1,088</b>	<b>\$840</b>	<b>\$1,332</b>
	<b>26,508</b>	<b>6,358</b>	<b>4,478</b>	<b>1,201</b>
<b>Books &amp;Supplies</b>	<b>\$61,486,960</b>	<b>\$4,832,840</b>	<b>\$10,391,280</b>	<b>\$2,113,760</b>
<b>Clothing &amp;Toiletries</b>	<b>\$29,683,360</b>	<b>\$9,309,576</b>	<b>\$5,016,480</b>	<b>\$2,181,016</b>
<b>Recreation &amp;Incidentals</b>	<b>\$22,262,520</b>	<b>\$6,982,182</b>	<b>\$3,762,360</b>	<b>\$1,63</b>

<b>Accommodations [1]</b>	<b>\$73</b>	<b>\$10,537,055</b>	<b>80%</b>	<b>90%</b>	<b>\$8,429,644</b>	<b>\$9,483,350</b>
<b>Food Service</b>	<b>\$43</b>	<b>\$6,178,592</b>	<b>80%</b>	<b>90%</b>	<b>\$4,942,873</b>	<b>\$5,560,733</b>
<b>Food Stores</b>	<b>\$5</b>	<b>\$678,601</b>	<b>90%</b>	<b>95%</b>	<b>\$610,741</b>	<b>\$644,671</b>
<b>Arts &amp; Entertainment</b>	<b>\$23</b>	<b>\$3,345,551</b>	<b>70%</b>	<b>80%</b>	<b>\$2,341,886</b>	<b>\$2,676,441</b>
<b>Retail Sales</b>	<b>\$20</b>	<b>\$2,946,932</b>	<b>75%</b>	<b>85%</b>	<b>\$2,210,199</b>	<b>\$2,504,892</b>

<b>Accommodations</b>	<b>\$16</b>	<b>\$1,534,809</b>	<b>80%</b>	<b>90%</b>	<b>\$1,227,847</b>	<b>\$1,381,328</b>
<b>Food Service</b>	<b>\$45</b>	<b>\$4,348,317</b>	<b>80%</b>	<b>90%</b>	<b>\$3,478,654</b>	<b>\$3,913,485</b>
<b>Food Stores</b>	<b>\$5</b>	<b>\$477,580</b>	<b>90%</b>	<b>95%</b>	<b>\$429,822</b>	<b>\$453,701</b>
<b>Arts &amp; Entertainment</b>	<b>\$24</b>	<b>\$2,354,508</b>	<b>70%</b>	<b>80%</b>	<b>\$1,648,152</b>	<b>\$1,883,603</b>





**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]
<b>Campus Total</b>					

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

<b>Employee Category</b>	<b>Faculty/Staff Headcount</b>	<b>Annual Worker Food Service Spending</b>	<b>Annual Worker Retail Spending</b>
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**Table B 13**















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