



KOSMONT-ROSE INSTITUTE 2022 COST OF DOING BUSINESS SURVEY

December 2022



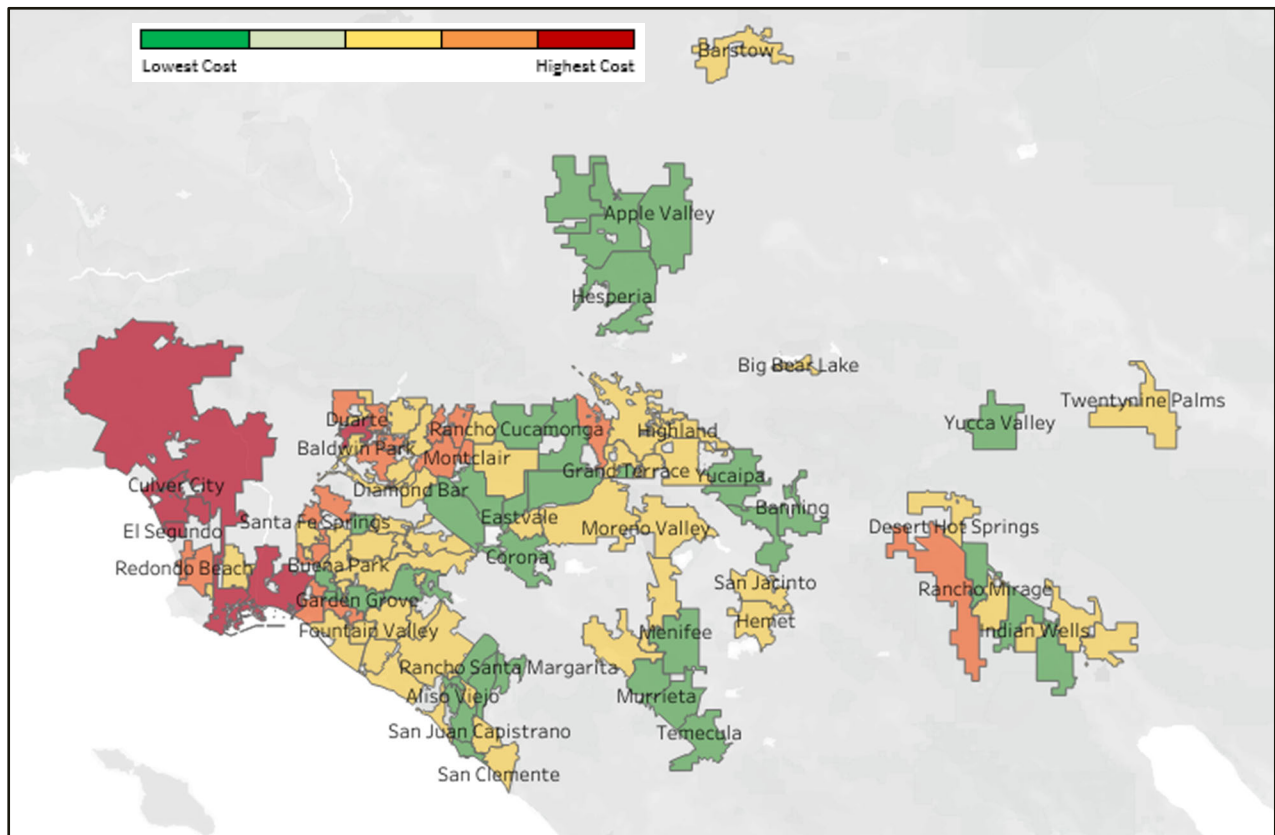
ROSE INSTITUTE
OF STATE AND LOCAL GOVERNMENT
CLAREMONT MCKENNA COLLEGE

The Rose Institute of State and Local Government is pleased to present the 2022 Kosmont-Rose Institute Cost of Doing Business Survey. The Rose Institute began working with the Kosmont Companies 20 years ago to produce a cost of doing business survey. For many years, the Survey gathered data from more than 400 cities across the country to assign cost ratings. We revised the project in 2012 to focus on cities in the western United States, while maintaining the cost rating methodology.

We now present a new version of the Survey that analyzes seven variables for 158 cities in the western United States, including a selection of 118 California cities (mostly in the Los Angeles metropolitan area and inland Southern California). Analyzing sales tax, utility tax, business license fees, average office rent, FBI Crime Index, median home value, and minimum wage, the Survey ranks the cities from most costly to least for each variable and also offers a composite ranking. The revised survey provides enhanced visualization of the cost data, allowing for clearer comparisons between jurisdictions and regions. More specifically, we have presented the data in color-block tables coded to reflect which of five tiers each city falls into for each variable and for the composite rank. The raw data is also available on our website, <http://roseinstitute.org/costofdoingbusiness>.

In addition, we have coded this data onto maps, as seen above. The maps allow users to toggle between variables to display the data visually. The map above shows composite rank coding for the Southern California cities in our study. The color-block tables, maps, and raw data are all available at <http://roseinstitute.org/costofdoingbusiness>.

Southern California Cities by Composite Rank



Visualization: Pieter van Wingerden CMC'24

Introduction

California has been a net exporter of businesses for at least three decades. A Rose Institute analysis of data from the National Establishment Time Series (NETS), a widely used private sector source of U.S. business data, shows that 5,581 businesses moved to California and 9,767 left from 1990 to 1999. Similarly, from 2000 to 2009, 16,672 businesses moved here and 24,016 left. From 2010 to 2019, 23,057 businesses moved to California and 31,490 left. From 1990 to 2019, 44% more businesses left California than moved here.

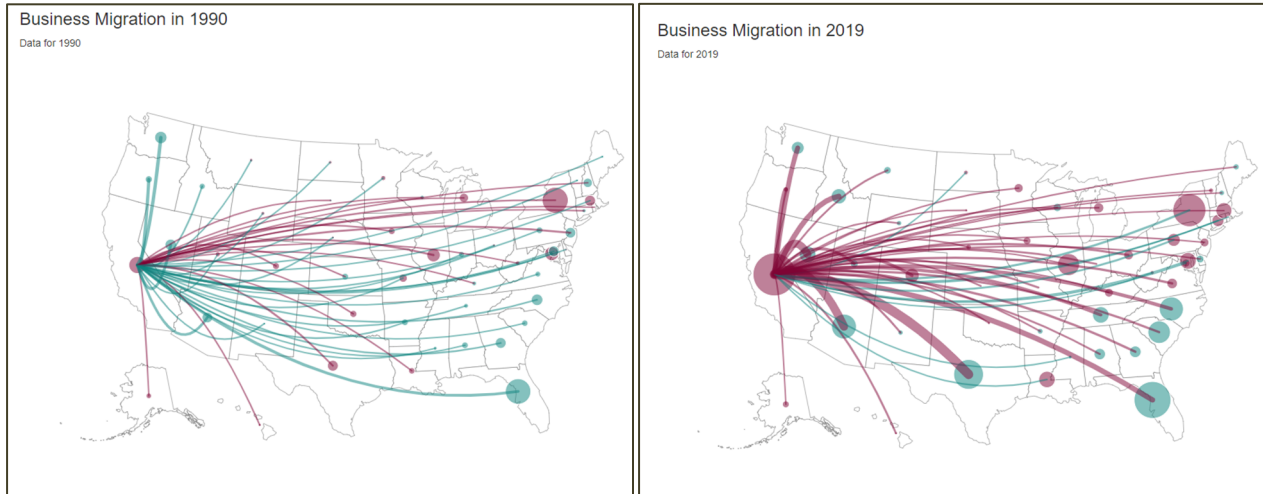
Table 1: Business Migration in and out of California

	1990s	2000s	2010s	Totals
In	5,581	16,672	23,057	45,310
Out	9,767	24,016	31,490	65,273
Net	(4,186)	(7,344)	(8,433)	(19,963)

Source: National Establishment Time Series (NETS) Database, 1990-2019

While the net out-migration of businesses has remained constant over 30 years, there have been some changes in the overall pattern. Data for 1990 shows that 852 businesses moved into California and 1,153 moved out. In 2019, the net out migration was much worse, with 2,083 businesses moving into California and 4,018 leaving. The proportion of net business loss to in-migration was 35% in 1990 and rose to 93% in 2019. This means that almost twice as many businesses left California in 2019 compared to the number that moved here.

Business Migration to and from California



Source: National Establishment Time Series (NETS) Database, 1990, 2019
Nolan Windham CMC'25

Visualization:

Where are these businesses going?

With the notable exception of New York City, businesses primarily leave California for cities in the west. Las Vegas is the most popular destination with almost double the number of moves compared to the second city (New York). Among the top 20 destinations, New York, Chicago, and Atlanta are the only cities not in the

west. Cities in Nevada, Arizona, Texas, and Oregon are the destination for 64% businesses moving out of California. See Appendix 1 for the list of top 50 destination cities.

Table 2: 1990 – 2019 Top 20 Destination Cities for Businesses Leaving California

Destination City	State	Number of Moves	Destination City	State	Number of Moves
Las Vegas	NV	2832	Dallas	TX	534
New York	NY	1455	Tucson	AZ	530
Reno	NV	1088	Chicago	IL	472
Phoenix	AZ	883	Denver	CO	449
Portland	OR	868	San Antonio	TX	431
Austin	TX	816	Bend	OR	427
Henderson	NV	771	Carson City	NV	379
Houston	TX	721	Atlanta	GA	362
Scottsdale	AZ	666	Lake Havasu City	AZ	355
Seattle	WA	607	Colorado Springs	CO	339

Source: National Establishment Time Series (NETS) Database, 1990-2019

Why are businesses leaving California?

The Hoover Institution recently published a study titled “Why Company Headquarters Are Leaving California in Unprecedented Numbers.” The study found that these exits reflect a business environment in California “that ranks near the bottom of all U.S. states in many dimensions, including taxes, regulations, litigation costs, labor costs, energy and utility costs, and employee cost of living.” The Hoover study cites a 2021 survey by Chief Executive Magazine on the three criteria CEOs value most in site selection: tax policy (37% rank it first), regulatory climate (35%), and talent availability (25%). Texas topped the Chief Executive ranking of best state for business and California came in dead last. The Hoover study also cites a 2022 State Business Tax Climate Index produced by the Tax Foundation. California came in at number 48, only New York and New Jersey were worse.

Doing business in California is expensive. We analyzed data for 158 cities in the western United States, looking at seven variables: sales tax, utility tax, business license fees, average office rent, FBI crime index, median home value, and minimum wage. For each variable, we ordered the cities from highest cost to lowest, and grouped them into five tiers, dividing them roughly into quintiles or following natural breaks in the data. We also computed a composite rank based on the average tier rank across the seven variables. We found that cities in California ranked among the highest cost; 18 of the 21 highest cost cities are in California. Indeed, among the 50 highest cost cities, California claims 43 spots. See Appendix 2 for the composite rank of all 158 cities.

California's costliness for businesses is difficult to overstate. While many cities will assert competitiveness or business friendliness, some even receiving local awards of recognition, the bottom-line cost levels of many California cities stand out as measurably higher than cities in other states. Culver City in Los Angeles County ties Seattle as the Survey's costliest city. San Francisco, Irwindale, San Jose, Los Angeles, and Inglewood, El Segundo, Long Beach, and Covina fill the third through tenth spots on the list. Nine of the ten costliest cities in the Survey are in California.

Table 3: Composite Ranking of Most Costly Cities

City	State	Sales Tax	Utility Tax	Bus License Fee	Avg Office Rent	FBI Crime Index	Median Home Value	Minimum Wage	Ave.
Culver City	CA	5	5	5	5	5	5	4	4.86
Seattle	WA	5	4	5	5	5	5	5	4.86
San Francisco	CA	3	5	5	5	5	5	5	4.71
Irwindale	CA	5	5	4		5		4	4.60
San Jose	CA	4	4	5	5	4	5	5	4.57
Los Angeles	CA	4	5	5	5	4	4	5	4.57
Inglewood	CA	5	5	5	5	3	4	4	4.43
El Segundo	CA	4	2	5	5	5	5	4	4.29
Long Beach	CA	5	4	5	4	4	4	4	4.29
Covina	CA	5	4	4		4	4	4	4.17
Bellevue	WA	5	4	3	5	4	5	3	4.14
Torrance	CA	4	4	5	5	2	5	4	4.14
Palm Springs	CA	4	4	4		5	3	4	4.00
Portland	OR	4	4	5	4	5	3	3	4.00
Cerritos	CA	4	1	5	4	4	5	4	3.86
Pomona	CA	5	5	3	3	4	3	4	3.86
Santa Fe Springs	CA	5	4	4	2	5	3	4	3.86
Redondo Beach	CA	4	3	4		3	5	4	3.83
Los Alamitos	CA	4	4	5	3	1	5	4	3.71
Monrovia	CA	5	1	4	4	3	5	4	3.71

On the other end of the spectrum, only four California cities rank among the 19 lowest cost cities. They are Lake Forest, Adelanto, Yucaipa, and Laguna Woods. Notably, all of those cities are in Orange County or San Bernardino County. Laguna Woods is the only California city to make it into the list of the 10 lowest cost cities. Comprised of only 16,000 residents, mostly living in retirement communities such as Leisure World, Laguna Woods does not rely on significant other business activity.

Albuquerque, New Mexico is the least costly city in our study, followed by Boise, Idaho, and Lake Havasu City, Arizona, and Fort Worth, Texas. Three Texas cities – Fort Worth, Irving, and San Antonio – are all in the ten least expensive cities. It is worth noting that all three are large cities and commercial hubs. Dallas and Houston also make it into the list of 50 least costly cities.

Table 4: Composite Ranking of Least Costly Cities

City	State	Sales Tax	Utility Tax	Bus License Fee	Avg Office Rent	FBI Crime Index	Median Home Value	Minimum Wage	Average
Beaverton	OR	1	1	4	1	2	3	3	2.14
Lake Forest	CA	2	1	1	2	1	4	4	2.14
Minneapolis	MN	1	1	1	3	5	1	3	2.14
Adelanto	CA	2	1	2		2	1	4	2.00
Gardnerville	NV	1	1	4			2	2	2.00
Gilbert	AZ	3	2	1	2	1	2	3	2.00
Grants Pass	OR	1	1	2		4	1	3	2.00
Henderson	NV	1	1	4	2	2	2	2	2.00
Mesa	AZ	3	2	1	1	3	1	3	2.00
San Antonio	TX	3	1	1	2	5	1	1	2.00
Santa Fe	NM	3	1	1	2		2	3	2.00
Yucaipa	CA	2	1	2		1	2	4	2.00
Carson City	NV	1	1	4	1		2	2	1.83
Laguna Woods	CA	2	1	1		1	2	4	1.83
Irving	TX	3	1	1	2	3	1	1	1.71
Fort Worth	TX	3	1	1	1	4	1	1	1.71
Lake Havasu City	AZ	1	1	2		1	1	3	1.50
Boise	ID	1	1	1	1	2	2	1	1.29
Albuquerque	NM	1		1	1		1	2	1.20

In general, California’s business climate is not as affordable as the business climates of several other western states. However, certain cities in California, particularly those in Orange and San Bernardino Counties, manage to keep business costs somewhat lower.

Methodology

This study includes 158 cities, chosen by moving outward from the Rose Institute’s location in eastern Los Angeles County/Inland Empire region. We include all incorporated cities in San Bernardino, Riverside, and Orange Counties, as well as all Los Angeles County cities located east of the 605 freeway or located in the region known as the South Bay, which is currently a hub for new businesses. The report includes a small sample of comparison cities in Northern California as well as out-of-state cities drawn from the list of top 50 destinations for California businesses, but limited to those located west of the Mississippi River. The states represented are Arizona, California, Colorado, Hawaii, Idaho, Minnesota, New Mexico, Nevada, Oregon, Texas, Utah, and Washington.

We utilized seven variables for this analysis: sales tax, utility tax, business license fees, average office rent, FBI crime index, median home value, and minimum wage.

1. Sales Tax. These data were publicly available for all 158 cities, generally on the city’s website.
2. Utility Tax. These data were available for almost every city, though generally hidden deeper on the city’s website than Sales Tax. We include Utility User Taxes applicable to jurisdictions exactly

coterminous with a subject city; special taxation districts with different borders could not be included. Utility User Taxes generally apply across utilities such as electric, gas, and telecommunications.

3. Business License Fee. We calculated Business License Fee as the fees that would be generally applicable to businesses attempting to set up in a given city, including administrative fees and estimated gross receipts tax (if applicable) for a business with \$500,000 in gross receipts and 10 employees. We did not include fire marshal fees, occupancy certificates, other location-specific fees, or gross receipts tax not due at the time of application.
4. Average Office Rent. These data were available for some, but not all, of the cities we studied. We collected the data from commercialcafe.com as of May 2022.
5. FBI Crime Index. We used the FBI's 2019 Uniform Crime Report data and calculated the Crime Index as equal to the total number of criminal incidents in a city (including both property crime and violent crime) divided by the city's population.
6. Median Home Value. We used data from the Census Bureau's 2019 American Community Survey, median value of owner-occupied housing units, 5-year estimates.
7. Minimum Wage. Minimum wage is typically established by state law, but some cities have raised the minimum wage above that amount. As with Sales Tax, this information was generally available on a city's website. California's state minimum wage will increase to \$15.50 per hour on January 1, 2023.

Finally, for each variable, we ordered the cities from highest cost to lowest, and grouped them into five tiers, dividing them roughly into quintiles or following natural breaks in the data. We also computed a composite rank based on the average tier rank across the seven variables. See Appendix 2 for the composite rank. See Appendices 3-8 for city ranking by variable.

Appendix 1: Top 50 Destination Cities for Businesses Leaving California

Appendix 2: Composite Rank

Appendix 3: Sales Tax Rank

Appendix 4: Utility Tax Rank

Appendix 5: Business License Fee Rank

Appendix 6: Average Office Rent Rank

Appendix 7: FBI Crime Index Rank

Appendix 8: Median Home Value Rank

Appendix 9: Minimum Wage Rank

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APPENDIX I. Top 50 Destination Cities for Businesses Leaving California

Destination City	Destination State	Number of Moves	Percentage of Moves from CA	Destination City	Destination State	Number of Moves	Percentage of Moves from CA
LAS VEGAS	NV	2832	4.34%	SALT LAKE CITY	UT	294	0.45%
NEW YORK	NY	1455	2.23%	MESA	AZ	294	0.45%
RENO	NV	1088	1.67%	HONOLULU	HI	290	0.44%
PHOENIX	AZ	883	1.35%	ALBUQUERQUE	NM	287	0.44%
PORTLAND	OR	868	1.33%	PRESCOTT	AZ	279	0.43%
AUSTIN	TX	816	1.25%	VANCOUVER	WA	257	0.39%
HENDERSON	NV	771	1.18%	GRANTS PASS	OR	244	0.37%
HOUSTON	TX	721	1.10%	NORTH LAS VEGAS	NV	241	0.37%
SCOTTSDALE	AZ	666	1.02%	BOULDER	CO	238	0.36%
SEATTLE	WA	607	0.93%	SANTA FE	NM	229	0.35%
DALLAS	TX	534	0.82%	CHARLOTTE	NC	225	0.34%
TUCSON	AZ	530	0.81%	CHANDLER	AZ	222	0.34%
CHICAGO	IL	472	0.72%	GILBERT	AZ	221	0.34%
DENVER	CO	449	0.69%	FORT WORTH	TX	207	0.32%
SAN ANTONIO	TX	431	0.66%	BELLEVUE	WA	202	0.31%
BEND	OR	427	0.65%	BROOKLYN	NY	199	0.30%
CARSON CITY	NV	379	0.58%	EUGENE	OR	196	0.30%
ATLANTA	GA	362	0.55%	ORLANDO	FL	192	0.29%
LAKE HAVASU CITY	AZ	355	0.54%	TEMPE	AZ	192	0.29%
COLORADO SPRINGS	CO	339	0.52%	NASHVILLE	TN	190	0.29%
BOISE	ID	320	0.49%	FORT LAUDERDALE	FL	189	0.29%
MIAMI	FL	319	0.49%	SPOKANE	WA	188	0.29%
WASHINGTON	DC	315	0.48%	IRVING	TX	187	0.29%
SPARKS	NV	308	0.47%	MINNEAPOLIS	MN	187	0.29%

Source: National Establishment Time Series, 1990 – 2019, NETS Database.

APPENDIX 2: Composite Rank

All Variables

Ranking	Tier Boundary	Color
Top Tier (Highest Cost)	≥ 3.500	Red
Second Tier	3.01 – 3.49	Orange
Third Tier	3.00	Yellow
Fourth Tier	2.40 – 2.99	Light Green
Fifth Tier (Lowest Cost)	< 2.40	Dark Green
No Data	N/A	Grey

City	State	Sales Tax	Utility Tax	Bus License Fee	Avg Office Rent	FBI Crime Index	Median Home Value	Minimum Wage	Average
Culver City	CA	5	5	5	5	5	5	4	4.86
Seattle	WA	5	4	5	5	5	5	5	4.86
San Francisco	CA	3	5	5	5	5	5	5	4.71
Irwindale	CA	5	5	4		5		4	4.60
San Jose	CA	4	4	5	5	4	5	5	4.57
Los Angeles	CA	4	5	5	5	4	4	5	4.57
Inglewood	CA	5	5	5	5	3	4	4	4.43
El Segundo	CA	4	2	5	5	5	5	4	4.29
Long Beach	CA	5	4	5	4	4	4	4	4.29
Covina	CA	5	4	4		4	4	4	4.17
Bellevue	WA	5	4	3	5	4	5	3	4.14
Torrance	CA	4	4	5	5	2	5	4	4.14
Palm Springs	CA	4	4	4		5	3	4	4.00
Portland	OR	4	4	5	4	5	3	3	4.00
Cerritos	CA	4	1	5	4	4	5	4	3.86
Pomona	CA	5	5	3	3	4	3	4	3.86
Santa Fe Springs	CA	5	4	4	2	5	3	4	3.86
Redondo Beach	CA	4	3	4		3	5	4	3.83
Los Alamitos	CA	4	4	5	3	1	5	4	3.71
Monrovia	CA	5	1	4	4	3	5	4	3.71
Azusa	CA	5	3	5		2	3	4	3.67
Seal Beach	CA	3	5	4		3	3	4	3.67
Westminster	CA	3	3			4	4	4	3.60
Claremont	CA	4	4	3	3	3	4	4	3.57
La Verne	CA	5	4	2		2	4	4	3.50
Montclair	CA	4	3	2		5	3	4	3.50
Rialto	CA	2	5	3		5	2	4	3.50
Vancouver	WA	3	5	5	1	5	2	3	3.43
West Covina	CA	4	1	5	3	3	4	4	3.43
Whittier	CA	5	4	3	1	3	4	4	3.43
Needles	CA	2	2	4		5		4	3.40
Boulder	CO	3	1		4	4	5	3	3.33
San Dimas	CA	4	1	4		3	4	4	3.33

**APPENDIX 2: Composite Rank
(continued)**

All Variables

Ranking	Tier Boundary	Color
Top Tier (Highest Cost)	≥ 3.500	Red
Second Tier	3.01 – 3.49	Orange
Third Tier	3.00	Yellow
Fourth Tier	2.40 – 2.99	Light Green
Fifth Tier (Lowest Cost)	< 2.40	Dark Green
No Data	N/A	Grey

City	State	Sales Tax	Utility Tax	Bus License Fee	Avg Office Rent	FBI Crime Index	Median Home Value	Minimum Wage	Average
Carson	CA	5	2	4	2	3	3	4	3.29
Costa Mesa	CA	2	1	2	5	4	5	4	3.29
Denver	CO	3	1	1	5	5	3	5	3.29
Diamond Bar	CA	4	1	3	4	2	5	4	3.29
Huntington Beach	CA	2	4	3	3	2	5	4	3.29
Newport Beach	CA	2	1	4	5	2	5	4	3.29
Norwalk	CA	5	4	3	2	2	3	4	3.29
Santa Ana	CA	4	4	2	3	3	3	4	3.29
Spokane	WA	4	4	5	1	5	1	3	3.29
Big Bear Lake	CA	2	1	4		5	3	4	3.17
Glendora	CA	5	1	1		4	4	4	3.17
Indio	CA	3	4	3		3	2	4	3.17
La Palma	CA	3	4	2		2	4	4	3.17
Lomita	CA	5	1	4		1	4	4	3.17
San Bernardino	CA	3	5		1	5	1	4	3.17
Stanton	CA	3	4	4		1	3	4	3.17
Riverside	CA	3	4	3	1	4	3	4	3.14
Tustin	CA	2	1	1	5	4	5	4	3.14
Artesia	CA	4	1			2	4	4	3.00
Baldwin Park	CA	4	2	3		2	3	4	3.00
Barstow	CA	3	1	4		5	1	4	3.00
Buena Park	CA	2	2	1	4	4	4	4	3.00
Colton	CA	2	5	3	1	4	2	4	3.00
Desert Hot Springs	CA	2	5	2		4	1	4	3.00
Duarte	CA	5	1	4		1	3	4	3.00
Industry	CA	4	1	1		5		4	3.00
Irvine	CA	2	2	2	5	1	5	4	3.00
Laguna Hills	CA	2	1		5	1	5	4	3.00
Moreno Valley	CA	2	4	2		4	2	4	3.00
Norco	CA	3	1	3		3	4	4	3.00
Placentia	CA	3	3	2		2	4	4	3.00

**APPENDIX 2: Composite Rank
(continued)**

All Variables

Ranking	Tier Boundary	Color
Top Tier (Highest Cost)	≥ 3.500	Red
Second Tier	3.01 – 3.49	Orange
Third Tier	3.00	Yellow
Fourth Tier	2.40 – 2.99	Light Green
Fifth Tier (Lowest Cost)	< 2.40	Dark Green
No Data	N/A	Grey

City	State	Sales Tax	Utility Tax	Bus License Fee	Avg Office Rent	FBI Crime Index	Median Home Value	Minimum Wage	Average
Brea	CA	2	1	1	4	4	4	4	2.86
San Juan Capistrano	CA	2	1	3	4	1	5	4	2.86
Austin	TX	3		1	5	5	2	1	2.83
Blythe	CA	3	1	3		5	1	4	2.83
Coachella	CA	3	4	3		2	1	4	2.83
La Mirada	CA	4	1	3		1	4	4	2.83
Laguna Beach	CA	2	1	4		1	5	4	2.83
Lake Elsinore	CA	3	1	3		4	2	4	2.83
Rancho Mirage	CA	2	1	1		5	4	4	2.83
Walnut	CA	4	1	2		1	5	4	2.83
Indian Wells	CA	2	1	3		4		4	2.80
Tempe	AZ	3	2	2	2	5	2	3	2.71
Anaheim	CA	2	1	2	3	3	4	4	2.71
Fountain Valley	CA	3	1	3	1	2	5	4	2.71
Honolulu	HI	1	1	1	5	4	5	2	2.71
San Clemente	CA	2	1	3	3	1	5	4	2.71
Upland	CA	2	1	4	1	3	4	4	2.71
Canyon Lake	CA	2	3	3		1	3	4	2.67
Fullerton	CA	2	1	2		3	4	4	2.67
Hemet	CA	3	1	2		5	1	4	2.67
Highland	CA	2	1	4		3	2	4	2.67
Perris	CA	2	1	3		4	2	4	2.67
Redlands	CA	3	1		1	4	3	4	2.67
Reno	NV	3		4	2	3	2	2	2.67
Salt Lake City	UT	2		5	1	5	2	1	2.67
San Jacinto	CA	3	1	3		4	1	4	2.67
Tucson	AZ	3	3	1		5	1	3	2.67
Twentynine Palms	CA	2	5	3		1	1	4	2.67
Villa Park	CA	2	1	3		1	5	4	2.67
Yorba Linda	CA	2	3	1		1	5	4	2.67
Loma Linda	CA	2	1			3	3	4	2.60

**APPENDIX 2: Composite Rank
(continued)**

All Variables

Ranking	Tier Boundary	Color
Top Tier (Highest Cost)	≥ 3.500	
Second Tier	3.01 – 3.49	
Third Tier	3.00	
Fourth Tier	2.40 – 2.99	
Fifth Tier (Lowest Cost)	<2.40	
No Data	N/A	

City	State	Sales Tax	Utility Tax	Bus License Fee	Avg Office Rent	FBI Crime Index	Median Home Value	Minimum Wage	Average
Ontario	CA	2	1	3	2	3	3	4	2.57
Chino Hills	CA	2	1	2	4	1	4	4	2.57
Colorado Springs	CO	3	1	3	1	5	2	3	2.57
Corona	CA	3	1	2	3	2	3	4	2.57
Garden Grove	CA	3	1	2	1	3	4	4	2.57
Laguna Niguel	CA	2	1	1	4	1	5	4	2.57
Mission Viejo	CA	2	1	1	4	1	5	4	2.57
Orange	CA	2	1	2	4	1	4	4	2.57
Palm Desert	CA	2	1	2	2	5	2	4	2.57
Rancho Cucamonga	CA	2	1	4	2	2	3	4	2.57
Scottsdale	AZ	3	1	2	4	2	3	3	2.57
Dallas	TX	3		1	4	5	1	1	2.50
Eastvale	CA	2	1	3		1	4	4	2.50
Houston	TX	3		1	4	5	1	1	2.50
La Habra	CA	3	1	1		2	4	4	2.50
La Quinta	CA	3	1	1		3	3	4	2.50
Las Vegas	NV	3		3	2	4	1	2	2.50
Sparks	NV	3	1	4		3	2	2	2.50
Aliso Viejo	CA	2	1	1	4	1	4	4	2.43
Chandler	AZ	3	2	1	3	3	2	3	2.43
Phoenix	AZ	3	2	1	2	5	1	3	2.43
Temecula	CA	3	1	1	2	3	3	4	2.43
Calimesa	CA	2		1		4	1	4	2.40
Apple Valley	CA	2	1	4		2	1	4	2.33
Banning	CA	2	1	4		2	1	4	2.33
Beaumont	CA	2	2	2		2	2	4	2.33
Chino	CA	2	1	1		3	3	4	2.33
Dana Point	CA	2	1	1		1	5	4	2.33
Eugene	OR	1	1	2		5	2	3	2.33
Fontana	CA	2	1	2		2	3	4	2.33
Jurupa Valley	CA	2	1	1		3	3	4	2.33

**APPENDIX 2: Composite Rank
(continued)**

All Variables

Ranking	Tier Boundary	Color
Top Tier (Highest Cost)	≥ 3.500	Red
Second Tier	3.01 – 3.49	Orange
Third Tier	3.00	Yellow
Fourth Tier	2.40 – 2.99	Light Green
Fifth Tier (Lowest Cost)	<2.40	Dark Green
No Data	N/A	Grey

City	State	Sales Tax	Utility Tax	Bus License Fee	Avg Office Rent	FBI Crime Index	Median Home Value	Minimum Wage	Average
Menifee	CA	3	1	2		2	2	4	2.33
Prescott	AZ	4	2	1		2	2	3	2.33
Victorville	CA	3	1	3		3	1	3	2.33
Wildomar	CA	3	1	2		2	2	4	2.33
Cypress	CA	2	1	1	3	1	4	4	2.29
Murrieta	CA	3	1	2	2	1	3	4	2.29
North Las Vegas	NV	3	1	4	1	4	1	2	2.29
Rancho Santa Margarita	CA	2	1	1	3	1	4	4	2.29
Bend	OR	1	1	3		2	3	3	2.17
Cathedral City	CA	3	2	1		1	2	4	2.17
Grand Terrace	CA	2	1	2		2	2	4	2.17
Hesperia	CA	2	1	3		2	1	4	2.17
Yucca Valley	CA	3	1	2		2	1	4	2.17
Beaverton	OR	1	1	4	1	2	3	3	2.14
Lake Forest	CA	2	1	1	2	1	4	4	2.14
Minneapolis	MN	1	1	1	3	5	1	3	2.14
Adelanto	CA	2	1	2		2	1	4	2.00
Gardnerville	NV	1	1	4			2	2	2.00
Gilbert	AZ	3	2	1	2	1	2	3	2.00
Grants Pass	OR	1	1	2		4	1	3	2.00
Henderson	NV	1	1	4	2	2	2	2	2.00
Mesa	AZ	3	2	1	1	3	1	3	2.00
San Antonio	TX	3	1	1	2	5	1	1	2.00
Santa Fe	NM	3	1	1	2		2	3	2.00
Yucaipa	CA	2	1	2		1	2	4	2.00
Carson City	NV	1	1	4	1		2	2	1.83
Laguna Woods	CA	2	1	1		1	2	4	1.83
Irving	TX	3	1	1	2	3	1	1	1.71
Fort Worth	TX	3	1	1	1	4	1	1	1.71
Lake Havasu City	AZ	1	1	2		1	1	3	1.50
Boise	ID	1	1	1	1	2	2	1	1.29
Albuquerque	NM	1		1	1		1	2	1.20

APPENDIX 3

Sales Tax

Ranking	Tier Boundary	Color
Top Tier (Highest Cost)	≥ 10.00%	Red
Second Tier	9.00% - 9.50%	Orange
Third Tier	7.80% - 8.85%	Yellow
Fourth Tier	7.75%	Light Green
Fifth Tier (Lowest Cost)	< 7.75%	Dark Green
No Data	N/A	Grey

City	State	Sales Tax	Tier
Santa Fe Springs	CA	10.50%	Red
Azusa	CA	10.25%	
Carson	CA	10.25%	
Covina	CA	10.25%	
Culver City	CA	10.25%	
Duarte	CA	10.25%	
Glendora	CA	10.25%	
Irwindale	CA	10.25%	
La Verne	CA	10.25%	
Lomita	CA	10.25%	
Long Beach	CA	10.25%	
Monrovia	CA	10.25%	
Norwalk	CA	10.25%	
Pomona	CA	10.25%	
Whittier	CA	10.25%	
Seattle	WA	10.25%	
Bellevue	CA	10.10%	
Inglewood	CA	10.00%	
Artesia	CA	9.50%	Orange
Baldwin Park	CA	9.50%	
Cerritos	CA	9.50%	
Claremont	CA	9.50%	
Diamond Bar	CA	9.50%	
El Segundo	CA	9.50%	
Industry	CA	9.50%	
La Mirada	CA	9.50%	
Los Angeles	CA	9.50%	
Redondo Beach	CA	9.50%	
San Dimas	CA	9.50%	
Torrance	CA	9.50%	
Walnut	CA	9.50%	
West Covina	CA	9.50%	
Prescott	CA	9.50%	
San Jose	CA	9.38%	
Los Alamitos	CA	9.25%	
Palm Springs	CA	9.25%	
Santa Ana	CA	9.25%	
Portland	OR	9.25%	
Montclair	CA	9.00%	
Spokane	WA	9.00%	
Boulder	CO	8.85%	Yellow
Denver	CO	8.81%	
Barstow	CA	8.75%	
Blythe	CA	8.75%	
Cathedral City	CA	8.75%	
Coachella	CA	8.75%	
Corona	CA	8.75%	
Fountain Valley	CA	8.75%	
Garden Grove	CA	8.75%	
Hemet	CA	8.75%	
Indio	CA	8.75%	
La Palma	CA	8.75%	
La Quinta	CA	8.75%	

Lake Elsinore	CA	8.75%	Yellow
Menifee	CA	8.75%	
Murrieta	CA	8.75%	
Norco	CA	8.75%	
Placentia	CA	8.75%	
Redlands	CA	8.75%	
Riverside	CA	8.75%	
San Bernardino	CA	8.75%	
San Jacinto	CA	8.75%	
Seal Beach	CA	8.75%	
Stanton	CA	8.75%	
Temecula	CA	8.75%	
Victorville	CA	8.75%	
Westminster	CA	8.75%	
Wildomar	CA	8.75%	
Yucca Valley	CA	8.75%	
Tucson	AZ	8.70%	
San Francisco	CA	8.63%	
Phoenix	AZ	8.60%	
Vancouver	WA	8.50%	
North Las Vegas	NV	8.38%	
Las Vegas	NV	8.38%	
Santa Fe	NM	8.31%	
Mesa	AZ	8.30%	
Sparks	NV	8.27%	
Reno	NV	8.27%	
Austin	TX	8.25%	
Dallas	TX	8.25%	
Houston	TX	8.25%	
La Habra	CA	8.25%	
San Antonio	TX	8.25%	
Fort Worth	TX	8.25%	
Irving	TX	8.25%	
Colorado Springs	CO	8.20%	
Tempe	AZ	8.10%	
Scottsdale	AZ	8.05%	
Chandler	AZ	7.80%	
Gilbert	AZ	7.80%	
Adelanto	CA	7.75%	Light Green
Aliso Viejo	CA	7.75%	
Anaheim	CA	7.75%	
Apple Valley	CA	7.75%	
Banning	CA	7.75%	
Beaumont	CA	7.75%	
Big Bear Lake	CA	7.75%	
Brea	CA	7.75%	
Buena Park	CA	7.75%	
Calimesa	CA	7.75%	
Canyon Lake	CA	7.75%	
Chino	CA	7.75%	
Chino Hills	CA	7.75%	
Colton	CA	7.75%	
Costa Mesa	CA	7.75%	
Cypress	CA	7.75%	

Dana Point	CA	7.75%	Light Green
Desert Hot Springs	CA	7.75%	
Eastvale	CA	7.75%	
Fontana	CA	7.75%	
Fullerton	CA	7.75%	
Grand Terrace	CA	7.75%	
Hesperia	CA	7.75%	
Highland	CA	7.75%	
Huntington Beach	CA	7.75%	
Indian Wells	CA	7.75%	
Irvine	CA	7.75%	
Jurupa Valley	CA	7.75%	
Laguna Beach	CA	7.75%	
Laguna Hills	CA	7.75%	
Laguna Niguel	CA	7.75%	
Laguna Woods	CA	7.75%	
Lake Forest	CA	7.75%	
Loma Linda	CA	7.75%	
Mission Viejo	CA	7.75%	
Moreno Valley	CA	7.75%	
Needles	CA	7.75%	
Newport Beach	CA	7.75%	
Ontario	CA	7.75%	
Orange	CA	7.75%	
Palm Desert	CA	7.75%	
Perris	CA	7.75%	
Rancho Cucamonga	CA	7.75%	
Rancho Mirage	CA	7.75%	
Rancho Santa Margarita	CA	7.75%	
Rialto	CA	7.75%	
Salt Lake City	UT	7.75%	
San Clemente	CA	7.75%	
San Juan Capistrano	CA	7.75%	
Tustin	CA	7.75%	
Twentynine Palms	CA	7.75%	
Upland	CA	7.75%	
Villa Park	CA	7.75%	
Yorba Linda	CA	7.75%	
Yucaipa	CA	7.75%	
Carson City	NV	7.60%	Dark Green
Lake Havasu City	AZ	7.60%	
Gardnerville	NV	7.10%	
Minneapolis	MN	6.88%	
Henderson	NV	6.00%	
Boise	ID	6.00%	
Honolulu	HI	4.50%	
Albuquerque	NM	0.00%	
Bend	OR	0.00%	
Grants Pass	OR	0.00%	
Eugene	OR	0.00%	
Beaverton	OR	0.00%	

These data were publicly available for all 158 cities, generally on the city's website. As of September 2022.

APPENDIX 4

Utility Tax

Ranking	Tier Boundary	Color
Top Tier (Highest Cost)	≥ 7.00%	Red
Second Tier	5.00% - 6.50%	Orange
Third Tier	3.50% - 4.75%	Yellow
Fourth Tier	0.00% - 3.00%	Light Green
Fifth Tier (Lowest Cost)	0.00%	Dark Green
No Data	N/A	Grey

City	State	Utility Tax	Tier
Vancouver	WA	28.90%	Red
Colton	CA	12.50%	Red
Culver City	CA	11.00%	Red
Los Angeles	CA	10.00%	Red
Seal Beach	CA	10.00%	Red
Pomona	CA	9.00%	Red
Twentynine Palms	CA	9.00%	Red
Inglewood	CA	8.00%	Red
Rialto	CA	8.00%	Red
San Bernardino	CA	7.75%	Red
Irwindale	CA	7.50%	Red
San Francisco	CA	7.50%	Red
Desert Hot Springs	CA	7.00%	Red
Riverside	CA	6.50%	Orange
Torrance	CA	6.50%	Orange
Covina	CA	6.00%	Orange
Indio	CA	6.00%	Orange
La Verne	CA	6.00%	Orange
Los Alamitos	CA	6.00%	Orange
Seattle	WA	6.00%	Orange
Spokane	WA	6.00%	Orange
Moreno Valley	CA	5.75%	Orange
Claremont	CA	5.50%	Orange
Norwalk	CA	5.50%	Orange
Santa Ana	CA	5.50%	Orange
Bellevue	WA	5.00%	Orange
Coachella	CA	5.00%	Orange
Huntington Beach	CA	5.00%	Orange
La Palma	CA	5.00%	Orange
Long Beach	CA	5.00%	Orange
Palm Springs	CA	5.00%	Orange
Portland	OR	5.00%	Orange
San Jose	CA	5.00%	Orange
Santa Fe Springs	CA	5.00%	Orange
Stanton	CA	5.00%	Orange
Whittier	CA	5.00%	Orange
Redondo Beach	CA	4.75%	Yellow
Tucson	AZ	4.50%	Yellow
Azusa	CA	4.00%	Yellow
Westminster	CA	4.00%	Yellow
Yorba Linda	CA	4.00%	Yellow
Canyon Lake	CA	3.95%	Yellow
Montclair	CA	3.89%	Yellow
Placentia	CA	3.50%	Yellow
Baldwin Park	CA	3.00%	Light Green
Beaumont	CA	3.00%	Light Green
Buena Park	CA	3.00%	Light Green
Cathedral City	CA	3.00%	Light Green
El Segundo	CA	3.00%	Light Green
Chandler	AZ	2.75%	Light Green
Prescott	AZ	2.75%	Light Green
Phoenix	AZ	2.70%	Light Green

Needles	CA	2.50%	Light Green
Carson	CA	2.00%	Light Green
Mesa	AZ	2.00%	Light Green
Tempe	AZ	1.80%	Light Green
Gilbert	AZ	1.50%	Light Green
Irvine	CA	1.50%	Light Green
Adelanto	CA	0.00%	Dark Green
Aliso Viejo	CA	0.00%	Dark Green
Anaheim	CA	0.00%	Dark Green
Apple Valley	CA	0.00%	Dark Green
Artesia	CA	0.00%	Dark Green
Banning	CA	0.00%	Dark Green
Barstow	CA	0.00%	Dark Green
Beaverton	OR	0.00%	Dark Green
Bend	OR	0.00%	Dark Green
Big Bear Lake	CA	0.00%	Dark Green
Blythe	CA	0.00%	Dark Green
Boise	ID	0.00%	Dark Green
Boulder	CO	0.00%	Dark Green
Brea	CA	0.00%	Dark Green
Carson City	NV	0.00%	Dark Green
Cerritos	CA	0.00%	Dark Green
Chino	CA	0.00%	Dark Green
Chino Hills	CA	0.00%	Dark Green
Colorado Springs	CO	0.00%	Dark Green
Corona	CA	0.00%	Dark Green
Costa Mesa	CA	0.00%	Dark Green
Cypress	CA	0.00%	Dark Green
Dana Point	CA	0.00%	Dark Green
Denver	CO	0.00%	Dark Green
Diamond Bar	CA	0.00%	Dark Green
Duarte	CA	0.00%	Dark Green
Eastvale	CA	0.00%	Dark Green
Eugene	OR	0.00%	Dark Green
Fontana	CA	0.00%	Dark Green
Fort Worth	TX	0.00%	Dark Green
Fountain Valley	CA	0.00%	Dark Green
Fullerton	CA	0.00%	Dark Green
Garden Grove	CA	0.00%	Dark Green
Gardnerville	NV	0.00%	Dark Green
Glendora	CA	0.00%	Dark Green
Grand Terrace	CA	0.00%	Dark Green
Grants Pass	OR	0.00%	Dark Green
Hemet	CA	0.00%	Dark Green
Henderson	NV	0.00%	Dark Green
Hesperia	CA	0.00%	Dark Green
Highland	CA	0.00%	Dark Green
Honolulu	HI	0.00%	Dark Green
Indian Wells	CA	0.00%	Dark Green
Industry	CA	0.00%	Dark Green
Irving	TX	0.00%	Dark Green
Jurupa Valley	CA	0.00%	Dark Green
La Habra	CA	0.00%	Dark Green

La Mirada	CA	0.00%	Dark Green
La Quinta	CA	0.00%	Dark Green
Laguna Beach	CA	0.00%	Dark Green
Laguna Hills	CA	0.00%	Dark Green
Laguna Niguel	CA	0.00%	Dark Green
Laguna Woods	CA	0.00%	Dark Green
Lake Elsinore	CA	0.00%	Dark Green
Lake Forest	CA	0.00%	Dark Green
Lake Havasu City	AZ	0.00%	Dark Green
Loma Linda	CA	0.00%	Dark Green
Lomita	CA	0.00%	Dark Green
Menifee	CA	0.00%	Dark Green
Minneapolis	MN	0.00%	Dark Green
Mission Viejo	CA	0.00%	Dark Green
Monrovia	CA	0.00%	Dark Green
Murrieta	CA	0.00%	Dark Green
Newport Beach	CA	0.00%	Dark Green
Norco	CA	0.00%	Dark Green
North Las Vegas	NV	0.00%	Dark Green
Ontario	CA	0.00%	Dark Green
Orange	CA	0.00%	Dark Green
Palm Desert	CA	0.00%	Dark Green
Perris	CA	0.00%	Dark Green
Rancho Cucamonga	CA	0.00%	Dark Green
Rancho Mirage	CA	0.00%	Dark Green
Rancho Santa Margarita	CA	0.00%	Dark Green
Redlands	CA	0.00%	Dark Green
San Antonio	TX	0.00%	Dark Green
San Clemente	CA	0.00%	Dark Green
San Dimas	CA	0.00%	Dark Green
San Jacinto	CA	0.00%	Dark Green
San Juan Capistrano	CA	0.00%	Dark Green
Santa Fe	NM	0.00%	Dark Green
Scottsdale	AZ	0.00%	Dark Green
Sparks	NV	0.00%	Dark Green
Temecula	CA	0.00%	Dark Green
Tustin	CA	0.00%	Dark Green
Upland	CA	0.00%	Dark Green
Victorville	CA	0.00%	Dark Green
Villa Park	CA	0.00%	Dark Green
Walnut	CA	0.00%	Dark Green
West Covina	CA	0.00%	Dark Green
Wildomar	CA	0.00%	Dark Green
Yucaipa	CA	0.00%	Dark Green
Yucca Valley	CA	0.00%	Dark Green
Albuquerque	NM		Dark Green
Austin	TX		Dark Green
Calimesa	CA		Dark Green
Dallas	TX		Dark Green
Houston	TX		Dark Green
Las Vegas	NV		Dark Green
Reno	NV		Dark Green
Salt Lake City	UT		Dark Green

These data were available for almost every city, though generally hidden deeper on the city's website than Sales Tax. We included Utility User Taxes applicable to jurisdictions exactly coterminous with a subject city; special taxation districts with different borders could not be included. Utility User Taxes generally apply across utilities such as electric, gas, and telecommunications.

APPENDIX 5

Business License Fee

Ranking	Tier Boundary	Color
Top Tier (Highest Cost)	≥ \$500	Red
Second Tier	\$200 - \$499	Orange
Third Tier	\$100 - \$199	Yellow
Fourth Tier	\$50 - \$99	Light Green
Fifth Tier (Lowest Cost)	\$0 - \$49	Dark Green
No Data	N/A	Grey

City	State	Business Lic. Fee	Tier	
Portland	OR	\$11,050	Red	
El Segundo	CA	\$2,145		
Vancouver	WA	\$1,375		
Torrance	CA	\$1,070		
San Jose	CA	\$971		
Azusa	CA	\$943		
San Francisco	CA	\$719		
Salt Lake City	UT	\$711		
Long Beach	CA	\$654		
Los Angeles	CA	\$635		
Spokane	WA	\$620		
West Covina	CA	\$597		
Inglewood	CA	\$554		
Los Alamitos	CA	\$552		
Seattle	WA	\$543		
Cerritos	CA	\$528		
Culver City	CA	\$504		
Reno	NV	\$499		Orange
Redondo Beach	CA	\$470		
Newport Beach	CA	\$442		
Palm Springs	CA	\$431		
Duarte	CA	\$412		
Monrovia	CA	\$356		
North Las Vegas	NV	\$350		
Needles	CA	\$344		
Upland	CA	\$339		
Highland	CA	\$310		
Sparks	NV	\$305		
Carson	CA	\$294		
Laguna Beach	CA	\$289		
Barstow	CA	\$285		
Banning	CA	\$275		
San Dimas	CA	\$274		
Rancho Cucamonga	CA	\$273		
Santa Fe Springs	CA	\$264		
Lomita	CA	\$255		
Big Bear Lake	CA	\$231		
Beaverton	OR	\$229		
Carson City	NV	\$225		
Henderson	NV	\$225		
Seal Beach	CA	\$223		
Irwindale	CA	\$217		
Covina	CA	\$211		
Apple Valley	CA	\$204		
Stanton	CA	\$202		
Gardnerville	NV	\$200	Yellow	
San Juan Capistrano	CA	\$194		
Canyon Lake	CA	\$193		
San Jacinto	CA	\$190		
Colton	CA	\$185		
Victorville	CA	\$176		
Villa Park	CA	\$171		

Riverside	CA	\$165	Yellow
Pomona	CA	\$158	
Claremont	CA	\$156	
Ontario	CA	\$154	
Norco	CA	\$153	
Huntington Beach	CA	\$150	
Las Vegas	NV	\$150	
Baldwin Park	CA	\$148	
La Mirada	CA	\$146	
Lake Elsinore	CA	\$145	
Indio	CA	\$144	
Norwalk	CA	\$143	
Rialto	CA	\$139	
Hesperia	CA	\$137	
Fountain Valley	CA	\$130	
Whittier	CA	\$130	
Diamond Bar	CA	\$127	
Bend	OR	\$125	
Indian Wells	CA	\$118	
San Clemente	CA	\$117	
Colorado Springs	CO	\$110	
Eastvale	CA	\$110	
Blythe	CA	\$108	
Bellevue	WA	\$104	
Coachella	CA	\$100	
Perris	CA	\$100	
Twentynine Palms	CA	\$100	
Chino Hills	CA	\$97	Light Green
Beaumont	CA	\$91	
Orange	CA	\$91	
Walnut	CA	\$91	
Hemet	CA	\$90	
Lake Havasu City	AZ	\$90	
Fontana	CA	\$85	
Santa Ana	CA	\$85	
Costa Mesa	CA	\$80	
Corona	CA	\$77	
Yucaipa	CA	\$76	
Anaheim	CA	\$75	
Fullerton	CA	\$75	
Murrieta	CA	\$75	
Moreno Valley	CA	\$74	
Garden Grove	CA	\$72	
Wildomar	CA	\$71	
Irvine	CA	\$70	
Montclair	CA	\$70	
Menifee	CA	\$65	
Placentia	CA	\$64	
Scottsdale	AZ	\$62	
Palm Desert	CA	\$60	
Yucca Valley	CA	\$59	
La Palma	CA	\$56	
La Verne	CA	\$53	

Adelanto	CA	\$50	Light Green
Desert Hot Springs	CA	\$50	
Eugene	OR	\$50	
Grand Terrace	CA	\$50	
Grants Pass	OR	\$50	
Tempe	AZ	\$50	
Chino	CA	\$48	
La Habra	CA	\$48	
Chandler	AZ	\$45	
Jurupa Valley	CA	\$45	
Cathedral City	CA	\$42	
Tustin	CA	\$40	
Glendora	CA	\$38	
Buena Park	CA	\$38	
Albuquerque	NM	\$35	
Gilbert	AZ	\$35	
Santa Fe	NM	\$35	
Temecula	CA	\$35	
Brea	CA	\$30	
Minneapolis	MN	\$30	
Rancho Mirage	CA	\$30	
Cypress	CA	\$29	
Calimesa	CA	\$28	
La Quinta	CA	\$25	
Mesa	AZ	\$25	
Tucson	AZ	\$25	
Yorba Linda	CA	\$25	
Honolulu	HI	\$20	
Aliso Viejo	CA	\$0	
Austin	TX	\$0	
Boise	ID	\$0	
Dallas	TX	\$0	
Dana Point	CA	\$0	
Denver	CO	\$0	
Fort Worth	TX	\$0	
Houston	TX	\$0	
Industry	CA	\$0	
Irving	TX	\$0	
Laguna Niguel	CA	\$0	
Laguna Woods	CA	\$0	
Lake Forest	CA	\$0	
Mission Viejo	CA	\$0	
Phoenix	AZ	\$0	
Prescott	AZ	\$0	
Rancho Santa Margarita	CA	\$0	
San Antonio	TX	\$0	
Artesia	CA		Grey
Boulder	CO		
Laguna Hills	CA		
Loma Linda	CA		
Redlands	CA		
San Bernardino	CA		
Westminster	CA		

We calculated Business License Fee as the fees that would be generally applicable to businesses attempting to set up in a given city, including administrative fees and estimated gross receipts tax for a business with \$500,000 in gross receipts and 10 employees. We did not include fire marshal fees, occupancy certificates, other location-specific fees, or gross receipts tax not due at the time of application.

APPENDIX 6

Average Office Rent (per sq. ft)

Ranking	Tier Boundary	Color
Top Tier (Highest Cost)	≥ \$33.50	Red
Second Tier	\$30.00 – \$33.49	Orange
Third Tier	\$27.00 – \$29.99	Yellow
Fourth Tier	\$24.00 – \$26.99	Light Green
Fifth Tier (Lowest Cost)	\$14.50 – \$23.99	Dark Green
No Data	N/A	Grey

City	State	Avg. Office Rent (per sq. ft)	Tier
San Francisco	CA	\$87.18	Red
Culver City	CA	\$50.65	Red
San Jose	CA	\$49.98	Red
El Segundo	CA	\$46.40	Red
Seattle	WA	\$44.23	Red
Bellevue	WA	\$43.10	Red
Austin	TX	\$42.69	Red
Los Angeles	CA	\$42.41	Red
Newport Beach	CA	\$38.55	Red
Honolulu	HI	\$37.95	Red
Costa Mesa	CA	\$36.06	Red
Irvine	CA	\$34.49	Red
Torrance	CA	\$34.47	Red
Inglewood	CA	\$34.18	Red
Denver	CO	\$33.82	Red
Tustin	CA	\$33.75	Red
Laguna Hills	CA	\$33.65	Red
Laguna Niguel	CA	\$33.16	Red
Portland	OR	\$33.10	Red
San Juan Capistrano	CA	\$31.68	Red
Mission Viejo	CA	\$31.40	Red
Boulder	CO	\$31.38	Red
Aliso Viejo	CA	\$31.02	Red
Long Beach	CA	\$30.81	Red
Buena Park	CA	\$30.80	Red
Cerritos	CA	\$30.64	Red
Chino Hills	CA	\$30.61	Red
Monrovia	CA	\$30.56	Red
Orange	CA	\$30.46	Red
Diamond Bar	CA	\$30.37	Red
Dallas	TX	\$30.36	Red
Houston	TX	\$30.34	Red
Scottsdale	AZ	\$30.01	Red
Brea	CA	\$30.00	Red
Pomona	CA	\$29.71	Red
Los Alamitos	CA	\$29.56	Red
Minneapolis	MN	\$29.56	Red
Anaheim	CA	\$29.21	Red
San Clemente	CA	\$29.15	Red
Rancho Santa Margarita	CA	\$28.86	Red
Claremont	CA	\$28.44	Red
Santa Ana	CA	\$28.11	Red
West Covina	CA	\$28.02	Red
Huntington Beach	CA	\$27.77	Red
Chandler	CA	\$27.71	Red
Cypress	CA	\$27.54	Red
Corona	CA	\$27.32	Red
Tempe	AZ	\$26.99	Red
Irving	TX	\$26.96	Red
Ontario	CA	\$26.56	Red
Norwalk	CA	\$26.52	Red
San Antonio	TX	\$26.50	Red

Lake Forest	CA	\$26.42	Red
Gilbert	AZ	\$26.40	Red
Murrieta	CA	\$26.32	Red
Rancho Cucamonga	CA	\$26.10	Red
Henderson	NV	\$26.07	Red
Carson	CA	\$26.06	Red
Palm Desert	CA	\$26.02	Red
Las Vegas	NV	\$25.98	Red
Phoenix	AZ	\$25.67	Red
Santa Fe	NM	\$25.38	Red
Santa Fe Springs	CA	\$25.26	Red
Temecula	CA	\$24.70	Red
Reno	NV	\$24.25	Red
Carson City	NV	\$23.98	Red
Whittier	CA	\$23.94	Red
Upland	CA	\$23.87	Red
Vancouver	WA	\$23.87	Red
Garden Grove	CA	\$23.69	Red
Fountain Valley	CA	\$23.40	Red
Salt Lake City	UT	\$23.30	Red
Fort Worth	TX	\$23.18	Red
Riverside	CA	\$22.93	Red
Beaverton	OR	\$22.45	Red
North Las Vegas	NM	\$22.16	Red
Mesa	AZ	\$21.08	Red
Colorado Springs	CO	\$21.08	Red
Redlands	CA	\$21.06	Red
San Bernardino	CA	\$20.83	Red
Spokane	WA	\$20.59	Red
Albuquerque	NM	\$19.15	Red
Boise	ID	\$17.10	Red
Colton	CA	\$14.51	Red
Prescott	AZ		Red
Sparks	NV		Red
Gardnerville	OR		Red
Grants Pass	OR		Red
Eugene	OR		Red
Adelanto	CA		Red
Apple Valley	CA		Red
Artesia	CA		Red
Azusa	CA		Red
Baldwin Park	CA		Red
Banning	CA		Red
Barstow	CA		Red
Beaumont	CA		Red
Big Bear Lake	CA		Red
Blythe	CA		Red
Calimesa	CA		Red
Canyon Lake	CA		Red
Cathedral City	CA		Red
Chino	CA		Red
Coachella	CA		Red
Covina	CA		Red

Dana Point	CA		Red
Desert Hot Springs	CA		Red
Duarte	CA		Red
Eastvale	CA		Red
Fontana	CA		Red
Fullerton	CA		Red
Glendora	CA		Red
Grand Terrace	CA		Red
Hemet	CA		Red
Hesperia	CA		Red
Highland	CA		Red
Indian Wells	CA		Red
Indio	CA		Red
Industry	CA		Red
Irwindale	CA		Red
Jurupa Valley	CA		Red
La Habra	CA		Red
La Mirada	CA		Red
La Palma	CA		Red
La Quinta	CA		Red
La Verne	CA		Red
Laguna Beach	CA		Red
Laguna Woods	CA		Red
Lake Elsinore	CA		Red
Loma Linda	CA		Red
Lomita	CA		Red
Menifee	CA		Red
Montclair	CA		Red
Moreno Valley	CA		Red
Needles	CA		Red
Norco	CA		Red
Palm Springs	CA		Red
Perris	CA		Red
Placentia	CA		Red
Rancho Mirage	CA		Red
Redondo Beach	CA		Red
Rialto	CA		Red
San Dimas	CA		Red
San Jacinto	CA		Red
Seal Beach	CA		Red
Stanton	CA		Red
Twentynine Palms	CA		Red
Victorville	CA		Red
Villa Park	CA		Red
Walnut	CA		Red
Westminster	CA		Red
Wildomar	CA		Red
Yorba Linda	CA		Red
Yucaipa	CA		Red
Yucca Valley	CA		Red
Bend	OR		Red
Lake Havasu City	AZ		Red
Tucson	AZ		Red

These data were available for some, but not all, of the cities we studied. We collected the data from <https://www.commercialcafe.com/>.

APPENDIX 7

FBI Crime Index

Ranking	Tier Boundary	Color
Top Tier (Highest Cost)	≥ 0.0360	Red
Second Tier	0.0275 – 0.0355	Orange
Third Tier	0.0225 – 0.0274	Yellow
Fourth Tier	0.0171 – 0.0224	Light Green
Fifth Tier (Lowest Cost)	0.0067 - 0.0170	Dark Green
No Data	N/A	Grey

City	State	FBI Crime Index	Tier
Industry	CA	6.2289	Red
Irwindale	CA	0.1811	Red
Spokane	WA	0.0661	Red
Salt Lake City	UT	0.0637	Red
Santa Fe Springs	CA	0.0632	Red
San Francisco	CA	0.0618	Red
Portland	OR	0.0575	Red
San Bernardino	CA	0.0551	Red
Minneapolis	MN	0.0544	Red
Houston	TX	0.0539	Red
Barstow	CA	0.0522	Red
Seattle	WA	0.0508	Red
San Antonio	TX	0.0503	Red
Needles	CA	0.0490	Red
Culver City	CA	0.0466	Red
Palm Springs	CA	0.0457	Red
Denver	CO	0.0449	Red
Montclair	CA	0.0428	Red
Colorado Springs	CO	0.0425	Red
Tempe	AZ	0.0423	Red
El Segundo	CA	0.0423	Red
Dallas	TX	0.0418	Red
Austin	TX	0.0411	Red
Phoenix	AZ	0.0401	Red
Big Bear Lake	CA	0.0397	Red
Eugene	OR	0.0396	Red
Tucson	AZ	0.0396	Red
Hemet	CA	0.0374	Red
Vancouver	WA	0.0372	Red
Blythe	CA	0.0370	Red
Palm Desert	CA	0.0369	Red
Rancho Mirage	CA	0.0364	Red
Rialto	CA	0.0360	Red
Costa Mesa	CA	0.0355	Orange
San Jacinto	CA	0.0353	Orange
Grants Pass	OR	0.0352	Orange
Cerritos	CA	0.0348	Orange
Brea	CA	0.0345	Orange
Riverside	CA	0.0344	Orange
Pomona	CA	0.0337	Orange
Calimesa	CA	0.0333	Orange
Las Vegas	NV	0.0330	Orange
Redlands	CA	0.0329	Orange
Honolulu	HI	0.0327	Orange
Boulder	CO	0.0325	Orange
Desert Hot Springs	CA	0.0321	Orange
Glendora	CA	0.0317	Orange
Westminster	CA	0.0315	Orange
Colton	CA	0.0315	Orange
Fort Worth	CA	0.0313	Orange
Los Angeles	CA	0.0312	Orange
Lake Elsinore	CA	0.0310	Orange

Moreno Valley	CA	0.0303	Orange
Bellevue	WA	0.0296	Orange
Long Beach	CA	0.0292	Orange
North Las Vegas	NV	0.0290	Orange
Perris	CA	0.0290	Orange
San Jose	CA	0.0286	Orange
Covina	CA	0.0283	Orange
Tustin	CA	0.0281	Orange
Buena Park	CA	0.0279	Orange
Indian Wells	CA	0.0275	Orange
Upland	CA	0.0274	Orange
Chino	CA	0.0274	Orange
Inglewood	CA	0.0274	Orange
Sparks	NV	0.0271	Orange
Norco	CA	0.0270	Orange
Ontario	CA	0.0270	Orange
San Dimas	CA	0.0268	Orange
Carson	NV	0.0266	Orange
Reno	NV	0.0266	Orange
Anaheim	CA	0.0265	Orange
Victorville	CA	0.0265	Orange
La Quinta	CA	0.0262	Orange
Indio	CA	0.0260	Orange
Loma Linda	CA	0.0260	Orange
Irving	CA	0.0259	Orange
Garden Grove	CA	0.0255	Orange
Jurupa Valley	CA	0.0255	Orange
Fullerton	CA	0.0252	Orange
Santa Ana	CA	0.0248	Orange
West Covina	CA	0.0247	Orange
Whittier	CA	0.0245	Orange
Monrovia	CA	0.0242	Orange
Temecula	CA	0.0239	Orange
Seal Beach	CA	0.0236	Orange
Chandler	AZ	0.0230	Orange
Highland	CA	0.0228	Orange
Redondo Beach	CA	0.0227	Orange
Claremont	CA	0.0225	Orange
Mesa	AZ	0.0225	Orange
Adelanto	CA	0.0224	Orange
Huntington Beach	CA	0.0224	Orange
Newport Beach	CA	0.0223	Orange
Hesperia	CA	0.0222	Orange
Corona	CA	0.0221	Orange
Rancho Cucamonga	CA	0.0221	Orange
Beaverton	CA	0.0220	Orange
Coachella	CA	0.0219	Orange
Azusa	CA	0.0219	Orange
Fountain Valley	CA	0.0218	Orange
Grand Terrace	CA	0.0217	Orange
Torrance	CA	0.0216	Orange
Menifee	CA	0.0215	Orange
Banning	CA	0.0212	Orange
Artesia	CA	0.0212	Orange

Scottsdale	AZ	0.0212	Light Green
La Verne	CA	0.0210	Light Green
Placentia	CA	0.0209	Light Green
Yucca Valley	CA	0.0207	Light Green
Bend	OR	0.0206	Light Green
Prescott	AZ	0.0205	Light Green
La Palma	CA	0.0205	Light Green
La Habra	CA	0.0202	Light Green
Beaumont	CA	0.0199	Light Green
Apple Valley	CA	0.0195	Light Green
Henderson	NV	0.0192	Light Green
Norwalk	CA	0.0191	Light Green
Boise	ID	0.0186	Light Green
Wildomar	CA	0.0184	Light Green
Fontana	CA	0.0178	Light Green
Diamond Bar	CA	0.0174	Light Green
Baldwin Park	CA	0.0171	Light Green
Orange	CA	0.0169	Light Green
Duarte	CA	0.0167	Light Green
Stanton	CA	0.0162	Light Green
La Mirada	CA	0.0162	Light Green
Laguna Beach	CA	0.0158	Light Green
Lomita	CA	0.0156	Light Green
Yucaipa	CA	0.0156	Light Green
Eastvale	CA	0.0155	Light Green
San Clemente	CA	0.0155	Light Green
Twentynine Palms	CA	0.0144	Light Green
Walnut	CA	0.0141	Light Green
Laguna Hills	CA	0.0140	Light Green
Irvine	CA	0.0137	Light Green
Lake Havasu City	AZ	0.0137	Light Green
Murrieta	CA	0.0137	Light Green
Cathedral City	CA	0.0135	Light Green
Dana Point	CA	0.0134	Light Green
Cypress	CA	0.0132	Light Green
Gilbert	AZ	0.0130	Light Green
Los Alamitos	CA	0.0118	Light Green
Chino Hills	CA	0.0117	Light Green
San Juan Capistrano	CA	0.0099	Light Green
Yorba Linda	CA	0.0098	Light Green
Laguna Niguel	CA	0.0098	Light Green
Mission Viejo	CA	0.0098	Light Green
Aliso Viejo	CA	0.0088	Light Green
Lake Forest	CA	0.0087	Light Green
Villa Park	CA	0.0082	Light Green
Laguna Woods	CA	0.0082	Light Green
Canyon Lake	CA	0.0078	Light Green
Rancho Santa Margarita	CA	0.0067	Light Green
Carson City	NV		Light Green
Santa Fe	NM		Light Green
Gardnerville	NV		Light Green
Albuquerque	NM		Light Green

We used the FBI's Uniform Crime Report data and calculated the Crime Index as equal to the total number of criminal incidents in a city (including both property crime and violent crime) divided by the city's population. 2019 FBI Uniform Crime Reports.

APPENDIX 8

Median Home Value

Ranking	Tier Boundary	Color
Top Tier (Highest Cost)	≥ \$690,000	Red
Second Tier	\$530,000 - \$689,999	Orange
Third Tier	\$380,000 - \$529,999	Yellow
Fourth Tier	\$280,000 - \$379,999	Light Green
Fifth Tier (Lowest Cost)	<\$279,999	Dark Green
No Data	N/A	Grey

City	State	Median Home Value	Tier
Newport Beach	CA	\$1,976,400	Red
Laguna Beach	CA	\$1,874,400	
Villa Park	CA	\$1,238,800	
El Segundo	CA	\$1,180,000	
San Francisco	CA	\$1,152,300	
Redondo Beach	CA	\$974,200	
San Clemente	CA	\$931,400	
San Jose	CA	\$925,800	
Dana Point	CA	\$923,100	
Culver City	CA	\$920,900	
Bellevue	WA	\$887,700	
Laguna Niguel	CA	\$863,600	
Yorba Linda	CA	\$862,900	
Irvine	CA	\$861,700	
Costa Mesa	CA	\$807,000	
Walnut	CA	\$806,900	
Huntington Beach	CA	\$803,400	
Torrance	CA	\$796,800	
Fountain Valley	CA	\$777,200	
Los Alamitos	CA	\$772,300	
San Juan Capistrano	CA	\$760,400	
Laguna Hills	CA	\$744,800	
Boulder	CO	\$736,000	
Mission Viejo	CA	\$732,100	
Cerritos	CA	\$716,000	
Seattle	WA	\$713,600	
Honolulu	HI	\$702,300	
Monrovia	CA	\$694,700	
Tustin	CA	\$693,000	
Diamond Bar	CA	\$690,500	
Claremont	CA	\$688,600	
Brea	CA	\$687,700	
La Palma	CA	\$686,800	
Lake Forest	CA	\$682,700	
Orange	CA	\$680,300	
Rancho Santa Margarita	CA	\$679,500	
Los Angeles	CA	\$670,700	
Fullerton	CA	\$667,300	
Cypress	CA	\$665,100	
Aliso Viejo	CA	\$656,600	
Placentia	CA	\$653,400	
Chino Hills	CA	\$642,500	
Glendora	CA	\$637,500	
Westminster	CA	\$624,000	
Lomita	CA	\$618,700	
Buena Park	CA	\$608,800	
La Mirada	CA	\$606,200	
San Dimas	CA	\$604,600	
Anaheim	CA	\$602,400	
La Verne	CA	\$602,000	
Artesia	CA	\$600,000	
Whittier	CA	\$598,000	

Eastvale	CA	\$596,200	Orange
Long Beach	CA	\$584,200	
Garden Grove	CA	\$580,300	
West Covina	CA	\$578,800	
La Habra	CA	\$577,900	
Norco	CA	\$559,100	
Inglewood	CA	\$555,000	
Covina	CA	\$549,500	
Upland	CA	\$547,100	
Rancho Mirage	CA	\$533,700	
Santa Ana	CA	\$525,900	Yellow
Duarte	CA	\$519,700	
Rancho Cucamonga	CA	\$515,600	
Carson	CA	\$494,800	
Cotttsdale	AZ	\$493,200	
Corona	CA	\$491,000	
Canyon Lake	CA	\$479,500	
Chino	CA	\$476,800	
Temecula	CA	\$464,900	
Santa Fe Springs	CA	\$462,400	
Norwalk	CA	\$461,000	
Azusa	CA	\$438,700	
Portland	OR	\$438,500	
Baldwin Park	CA	\$436,800	
Murrieta	CA	\$435,700	
Stanton	CA	\$432,600	
Denver	CO	\$427,600	
Redlands	CA	\$424,900	
Pomona	CA	\$420,600	
Seal Beach	CA	\$417,700	
Bend	OR	\$415,100	
Ontario	CA	\$408,000	
La Quinta	CA	\$405,200	
Beaverton	OR	\$400,500	
Palm Springs	CA	\$398,100	
Big Bear Lake	CA	\$394,800	
Fontana	CA	\$393,200	
Jurupa Valley	CA	\$393,200	
Riverside	CA	\$389,500	
Montclair	CA	\$388,100	
Loma Linda	CA	\$381,300	
Wildomar	CA	\$378,100	
Lake Elsinore	CA	\$366,200	
Prescott	AZ	\$362,300	
Palm Desert	CA	\$361,200	
Reno	NV	\$361,100	
Austin	TX	\$358,000	
Grand Terrace	CA	\$355,400	
Menifee	CA	\$353,000	
Gilbert	AZ	\$348,000	
Salt Lake City	UT	\$346,100	
Yucaipa	CA	\$345,100	
Henderson	NV	\$341,100	
Beaumont	CA	\$338,700	
Highland	CA	\$338,500	

Moreno Valley	CA	\$335,700	Light Green
Rialto	CA	\$330,000	
Chandler	AZ	\$324,500	
Sparks	NV	\$324,000	
Gardnerville	NV	\$319,400	
Vancouver	WA	\$318,200	
Perris	CA	\$309,500	
Laguna Woods	CA	\$309,400	
Eugene	OR	\$304,500	
Cathedral City	CA	\$302,500	
Carson City	NV	\$299,900	
Colorado Springs	CO	\$294,500	
Colton	CA	\$292,300	
Santa Fe	NM	\$290,800	
Indio	CA	\$290,200	
Tempe	AZ	\$287,600	
Boise	ID	\$282,900	
Las Vegas	NV	\$279,700	
San Bernardino	CA	\$272,600	
Apple Valley	CA	\$270,400	
Minneapolis	MN	\$268,100	
Lake Havasu City	AZ	\$267,500	
San Jacinto	CA	\$266,500	
Grants Pass	OR	\$260,400	
North Las Vegas	NV	\$260,100	
Hesperia	CA	\$255,500	
Phoenix	AZ	\$250,800	
Calimesa	CA	\$249,300	
Mesa	AZ	\$245,500	
Banning	CA	\$242,000	
Coachella	CA	\$238,500	
Victorville	CA	\$235,700	
Desert Hot Springs	CA	\$218,000	
Adelanto	CA	\$213,800	
Hemet	CA	\$213,000	
Dallas	TX	\$208,700	
Spokane	WA	\$205,500	
Albuquerque	NM	\$204,100	
Irving	CA	\$196,500	
Yucca Valley	CA	\$193,500	
Fort Worth	TX	\$190,400	
Houston	TX	\$186,800	
Tucson	AZ	\$165,900	
San Antonio	TX	\$156,700	
Blythe	CA	\$156,100	
Twenty-nine Palms	CA	\$139,400	
Barstow	CA	\$130,100	
Indian Wells	CA		Dark Green
Industry	CA		
Irwindale	CA		
Needles	CA		Grey

We used data from the Census Bureau's American Community Survey, 2019.

APPENDIX 9

Minimum Wage

Ranking	Tier Boundary	Color
Top Tier (Highest Cost)	>\$15	Red
Second Tier	\$15	Orange
Third Tier	\$12.50 - \$14.75	Yellow
Fourth Tier	\$9.75 - \$11.50	Light Green
Fifth Tier (Lowest Cost)	\$7.25	Dark Green
No Data	N/A	Grey

City	State	Minimum Wage	Tier
Seattle	WA	\$17.27	Red
San Francisco	CA	\$16.32	Red
San Jose	CA	\$16.20	Red
Los Angeles	CA	\$16.04	Red
Denver	CO	\$15.87	Red
Adelanto	CA	\$15	Orange
Aliso Viejo	CA	\$15	Orange
Anaheim	CA	\$15	Orange
Apple Valley	CA	\$15	Orange
Artesia	CA	\$15	Orange
Azusa	CA	\$15	Orange
Baldwin Park	CA	\$15	Orange
Banning	CA	\$15	Orange
Barstow	CA	\$15	Orange
Beaumont	CA	\$15	Orange
Big Bear Lake	CA	\$15	Orange
Blythe	CA	\$15	Orange
Brea	CA	\$15	Orange
Buena Park	CA	\$15	Orange
Calimesa	CA	\$15	Orange
Canyon Lake	CA	\$15	Orange
Carson	CA	\$15	Orange
Cathedral City	CA	\$15	Orange
Cerritos	CA	\$15	Orange
Chino	CA	\$15	Orange
Chino Hills	CA	\$15	Orange
Claremont	CA	\$15	Orange
Coachella	CA	\$15	Orange
Colton	CA	\$15	Orange
Corona	CA	\$15	Orange
Costa Mesa	CA	\$15	Orange
Covina	CA	\$15	Orange
Culver City	CA	\$15	Orange
Cypress	CA	\$15	Orange
Dana Point	CA	\$15	Orange
Desert Hot Springs	CA	\$15	Orange
Diamond Bar	CA	\$15	Orange
Duarte	CA	\$15	Orange
Eastvale	CA	\$15	Orange
El Segundo	CA	\$15	Orange
Fontana	CA	\$15	Orange
Fountain Valley	CA	\$15	Orange
Fullerton	CA	\$15	Orange
Garden Grove	CA	\$15	Orange
Glendora	CA	\$15	Orange
Grand Terrace	CA	\$15	Orange
Hemet	CA	\$15	Orange
Hesperia	CA	\$15	Orange
Highland	CA	\$15	Orange
Huntington Beach	CA	\$15	Orange
Indian Wells	CA	\$15	Orange
Indio	CA	\$15	Orange

Industry	CA	\$15	Orange
Inglewood	CA	\$15	Orange
Irvine	CA	\$15	Orange
Irwindale	CA	\$15	Orange
Jurupa Valley	CA	\$15	Orange
La Habra	CA	\$15	Orange
La Mirada	CA	\$15	Orange
La Palma	CA	\$15	Orange
La Quinta	CA	\$15	Orange
La Verne	CA	\$15	Orange
Laguna Beach	CA	\$15	Orange
Laguna Hills	CA	\$15	Orange
Laguna Niguel	CA	\$15	Orange
Laguna Woods	CA	\$15	Orange
Lake Elsinore	CA	\$15	Orange
Lake Forest	CA	\$15	Orange
Loma Linda	CA	\$15	Orange
Lomita	CA	\$15	Orange
Long Beach	CA	\$15	Orange
Los Alamitos	CA	\$15	Orange
Menifee	CA	\$15	Orange
Mission Viejo	CA	\$15	Orange
Monrovia	CA	\$15	Orange
Montclair	CA	\$15	Orange
Moreno Valley	CA	\$15	Orange
Murrieta	CA	\$15	Orange
Needles	CA	\$15	Orange
Newport Beach	CA	\$15	Orange
Norco	CA	\$15	Orange
Norwalk	CA	\$15	Orange
Ontario	CA	\$15	Orange
Orange	CA	\$15	Orange
Palm Desert	CA	\$15	Orange
Palm Springs	CA	\$15	Orange
Perris	CA	\$15	Orange
Placentia	CA	\$15	Orange
Pomona	CA	\$15	Orange
Rancho Cucamonga	CA	\$15	Orange
Rancho Mirage	CA	\$15	Orange
Rancho Santa Margarita	CA	\$15	Orange
Redlands	CA	\$15	Orange
Redondo Beach	CA	\$15	Orange
Rialto	CA	\$15	Orange
Riverside	CA	\$15	Orange
San Bernardino	CA	\$15	Orange
San Clemente	CA	\$15	Orange
San Dimas	CA	\$15	Orange
San Jacinto	CA	\$15	Orange
San Juan Capistrano	CA	\$15	Orange
Santa Ana	CA	\$15	Orange
Santa Fe Springs	CA	\$15	Orange
Seal Beach	CA	\$15	Orange
Stanton	CA	\$15	Orange

Temecula	CA	\$15	Orange
Torrance	CA	\$15	Orange
Tustin	CA	\$15	Orange
Twentynine Palms	CA	\$15	Orange
Upland	CA	\$15	Orange
Victorville	CA	\$15	Orange
Villa Park	CA	\$15	Orange
Walnut	CA	\$15	Orange
West Covina	CA	\$15	Orange
Westminster	CA	\$15	Orange
Whittier	CA	\$15	Orange
Wildomar	CA	\$15	Orange
Yorba Linda	CA	\$15	Orange
Yucaipa	CA	\$15	Orange
Yucca Valley	CA	\$15	Orange
Portland	OR	\$14.75	Yellow
Vancouver	WA	\$14.49	Yellow
Bellevue	WA	\$14.49	Yellow
Spokane	WA	\$14.49	Yellow
Bend	OR	\$13.50	Yellow
Minneapolis	MN	\$13.50	Yellow
Tucson	AZ	\$13.00	Yellow
Santa Fe	NM	\$12.95	Yellow
Phoenix	AZ	\$12.80	Yellow
Lake Havasu City	AZ	\$12.80	Yellow
Scottsdale	AZ	\$12.80	Yellow
Mesa	AZ	\$12.80	Yellow
Prescott	AZ	\$12.80	Yellow
Chandler	AZ	\$12.80	Yellow
Gilbert	AZ	\$12.80	Yellow
Tempe	AZ	\$12.80	Yellow
Colorado Springs	CO	\$12.56	Yellow
Boulder	CO	\$12.56	Yellow
Grants Pass	OR	\$12.50	Yellow
Eugene	OR	\$12.50	Yellow
Beaverton	OR	\$12.50	Yellow
Albuquerque	NM	\$11.50	Light Green
Carson City	NV	\$10.50	Light Green
Henderson	NV	\$10.50	Light Green
Sparks	NV	\$10.50	Light Green
North Las Vegas	NV	\$10.50	Light Green
Gardnerville	NV	\$10.50	Light Green
Honolulu	HI	\$10.10	Light Green
Las Vegas	NV	\$9.75	Light Green
Reno	NV	\$9.75	Light Green
Austin	TX	\$7.25	Dark Green
Dallas	TX	\$7.25	Dark Green
Houston	TX	\$7.25	Dark Green
Salt Lake City	UT	\$7.25	Dark Green
San Antonio	TX	\$7.25	Dark Green
Boise	ID	\$7.25	Dark Green
Fort Worth	TX	\$7.25	Dark Green
Irving	TX	\$7.25	Dark Green

Minimum wage is often established by state law, but some cities have raised the minimum wage above that amount. As with Sales Tax, this information was generally available on a city's website. As of September 2022.