DFA
Development & Financial Advisory

West Jackson Highway Master Plan
Urban Services Plan

Prepared by Development & Financial Advisory

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Section 1: Introduction, Key Assumptions, and Summary of Costs and Funding

Introduction and Purpose

This report presents an Urban Services Plan (USP) for the maintenance of Backbone Infrastructure and Public Facilities and Services required to serve the West Jackson Highway Master Plan (WJHMP or Project) in Sacramento County (County). At the direction of County staff, this Urban Service Plan analyzes the *Project*, which will add approximately 16,484 residential units of various densities, 113 acres of mixed-use development, 291 acres of commercial, 492 acres of employment, and 154 acres of industrial development. The Project will also include at least 5 schools, 23 parks, 1,489 acres of open space, 392 acres of open space / urban farm, and 329 acres of roadways and other public/quasi-public uses. **Figure 1** shows the regional location of the WJHMP, while **Figure 2** shows the proposed land use plan for the Project. Additionally, the Project contains 128 acres and approximately 664,000 square feet of existing development.

The County previously prepared a Fiscal Impact Analysis (FIA) for the Project, which measures the impact of the WJHMP on the County's General Fund for the provision of Countywide and some municipal-level services (such as urban Sheriff). This USP describes how a variety of other public services, mostly Project-specific services, will be provided to the Project as it builds out. **Table 1.1** contains an itemized list of all public services needed to serve the Project, identifies how these services will be funded, and identifies the extent to which these services are analyzed in the FIA, USP, or another document.

This USP provides the estimated cost and timing of select public services needed to serve new development in the WJHMP and documents the funding sources available to fund these services. The USP is designed to provide the County with information regarding the cost of needed services, the ability to fund these items with existing and/or new sources of funding, and the availability and timing of revenues to fund each service.

FIGURE 1

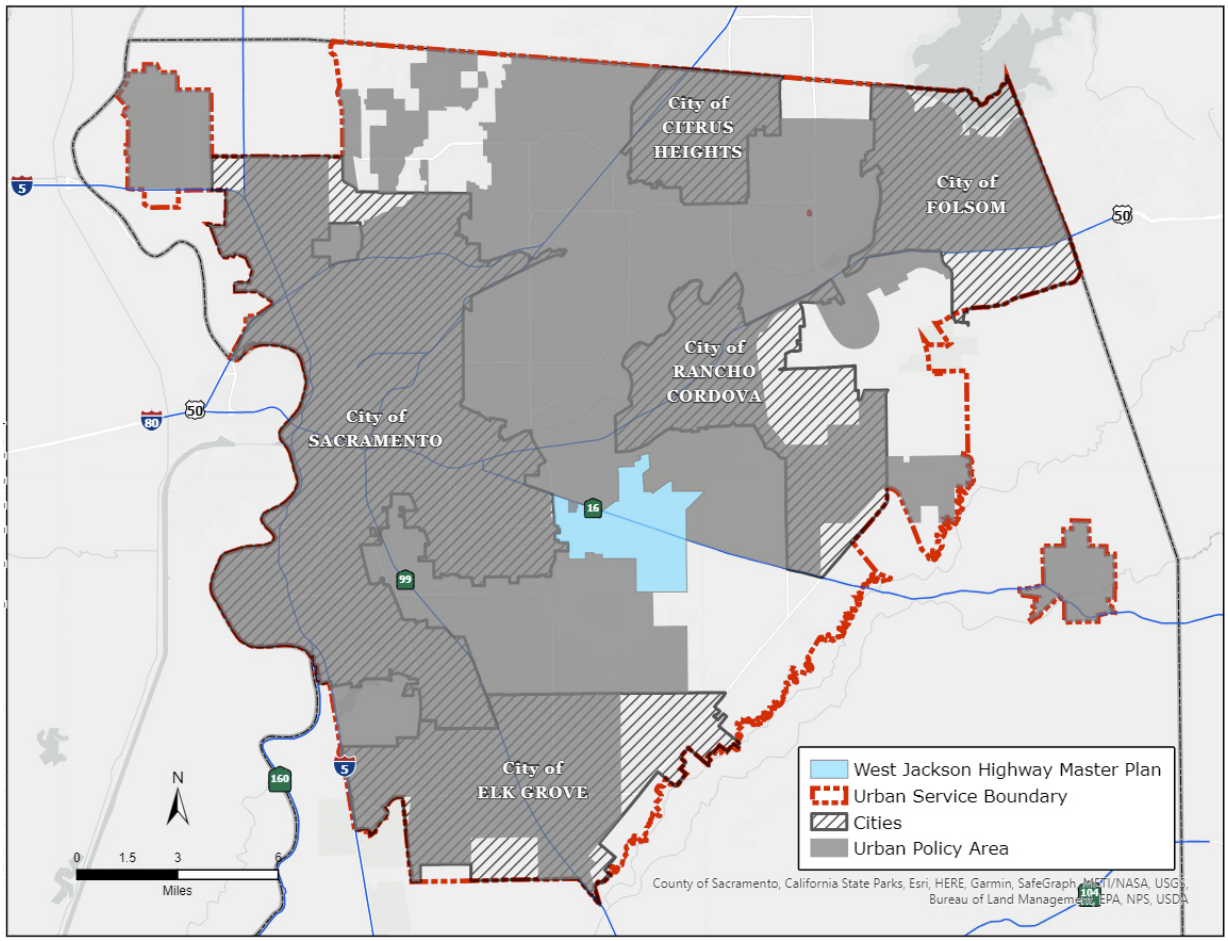
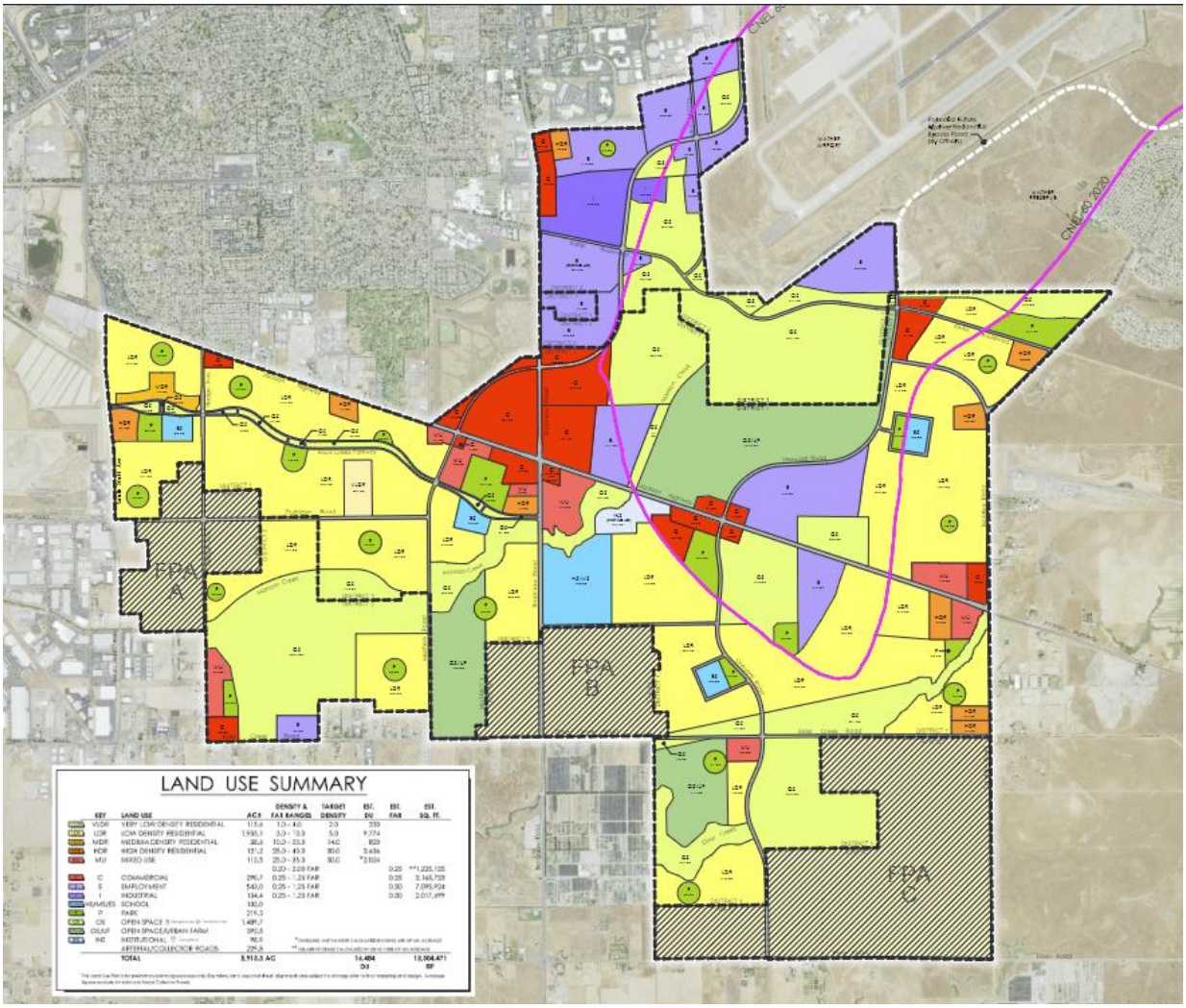

City of
CITRUS
HEIGHTS
City of
FOLSOM
City of
RANCHO
CORDOVA
City of
SACRAMENTO
City of
ELK GROVE
West Jackson Highway Master Plan
Urban Service Boundary
Cities
Urban Policy Area
N
0
1.5
3
6
Miles
County of Sacramento, California State Parks, Esri, HERE, Garmin, SafeGraph, METI/NASA, USGS,
Bureau of Land Management, EPA, NPS, USDA

FIGURE 2



Companion Documents

This USP is one of multiple economic analyses prepared for the WJHMP, in addition to other Project documents. Other important companion documents include:

- FIA (**Appendix A**)
- WJHMP
- Traffic Study
- Financing Plan
- Technical Master Plans

Where appropriate, there are citations to companion documents consulted in the preparation of the USP.

Overview of Public Services Delivery

A variety of public agencies will provide urban services to the WJHMP. As shown in **Table 1.1**, these entities include the County, Cordova Recreation & Park District (Cordova RPD), Southgate Recreation and Park District (Southgate RPD), Sacramento Metropolitan Fire (SMFD), the Sacramento Public Library Authority (SPLA), and Sacramento Regional Transit (Sac RT). **Table 1.2** provides a matrix that identifies agency responsibility by type of parcel.

Summary of Annual Costs and Funding Sources

Table 1.3 contains a summary of annual costs for urban services at Buildout, based on information available at this time.

A combination of existing taxes and assessments, as well as proposed taxes and/or assessments, will provide funding for WJHMP Urban Services. Existing funding sources include property taxes (from the 1 percent general levy), fee revenues, County assessments, Community Facilities Districts (CFDs), and federal/state/regional transit funding. Planned and proposed funding sources include a WJHMP Services CFD which is anticipated to provide funding for, but not limited to, maintenance of roads, drainage, open space, library services and trails.

Table 1.3 summarizes the scale of anticipated funding identified to cover annual urban services costs for the Project. As shown in this figure, there are no carrying costs after the Project reaches Buildout. In some cases, the Project will generate more revenue than is needed to cover the anticipated cost of annual services (i.e. fire).

2 Percent Test

Proposition 13 (passed in 1978) limits the general property tax levy to 1.00 percent of assessed value (AV). In addition to this ad-valorem tax, properties may also be subject to payments for bond indebtedness and, subject to Proposition 218, other assessments and property-related taxes. Over time, many communities have kept total residential property taxes and assessments (including overrides/ assessments) below 2.00 percent of the property's AV for residential units.

The 2 Percent Test measures the value of all taxes and assessments contained within the semi-annual property tax bill against the Assessed Value (AV) of the property. The 2 Percent Test does not include HOA dues, which are typically charged directly by the HOA to the homeowner on a monthly basis.

As shown in **Table 1.4** and **Table 1.5**, existing, planned, and proposed taxes/assessments fall under 2 percent for all residential land use density types. A potential WJHMP Infrastructure CFD special tax, which could be created to fund the cost of capital projects described in the Financing Plan, is shown separately in **Table 1.4** and **Table 1.5** targets a maximum tax burden of 1.80%. The 1.80% maximum tax burden is typical for the Sacramento region.

Organization of this Report

This report contains the following sections:

- *Section 1* provides an introduction to the USP and its purpose, summarizes annual service costs and funding sources, and synthesizes the results of a commonly used financial feasibility test.
- *Section 2* describes the Project's land uses.
- *Section 3* estimates the amount of general property tax levy that will be generated by the Project and the share of these revenues received by agencies that will provide public services to the WJHMP.
- *Section 4* describes the maintenance services to be provided or overseen by the County and their corresponding costs.
- *Section 5* describes the maintenance services to be provided or overseen by other independent agencies.
- *Section 6* reviews the existing funding sources available to cover the cost of planned

urban services, and also proposes new mechanisms to cover the cost of annual services not currently funded by existing sources.

- *Section 7* identifies high-priority implementation actions that will need to occur as the Project develops.

This report is also supported by a series of technical Appendices at the end of this report, which contain supporting calculations for many of the findings presented herein.

Table 1.1 ***Public Services to Serve WJHMP WJHMP Project***

Public Services	Service Provider Type	West Jackson Highway Master Plan FIA	USP	Other	Service Provider Agency	Funding Mechanism(s)
Roads	County	X	X		County (DOT)	Property Tax, Measure A Revenues, WJHMP Services CFD Special Tax
Trails	County		X		County (Parks), County (DOT)	Jackson Corridor Trails CFD Special Tax
Landscape Corridors	County		X		County (Parks), County (DOT)	WJHMP Services Special Tax, Jackson Corridor Trails CFD Special Tax (Dep. on location)
Drainage & Flood Control	County		X	X	County (Water Agency Zone 12)	Zone 12 service charges [2]; WJHMP Services CFD Special Tax
Open Space (Not Habitat)	County		X		County DOT (if adjacent to road; County Parks (if not adjacent to road)	WJHMP Services Special Tax
Trip Reduction Services	County		X		Transit CSA Service Charges/Assessments	Transit CSA Service Charges/Assessments
Law Enforcement	County	X			County	Existing CFD, General Fund (GF)
Safety & Street Lighting	County		X		County	CSA-1 Assessment
Sewer	County			X	SASD, Regional San	Service Charges
Domestic Water	County/Cal Am			X	SCWA Zone 40 & 41, California American Water	Service Charges
Animal Control	County	X			County (Dept. of Animal Care)	County GF (included in Project FIA)
Code Enforcement	County	X			County	County GF (included in Project FIA)
General Govt. (Countywide Services)	County	X			County	County GF
Solid Waste	County			X	County Dept. of Waste Mgmt./Recycling (Residential), Sacramento Regional Solid Waste Authority (Non Residential)	Service Charges (Residential); Franchise Service Charges (non-residential)
Fire Protection	Indep. Agency		X		Sac Metro Fire (SMFD)	SMFD General Fund
Library	Indep. Agency		X		Sac County Library Authority	Property Taxes, WJHMP Services CFD Special Tax
Transit	Indep. Agency		X		Sac RT; County [1]	WJHMP Transit CSA/CFD Special Tax
Parks	Indep. Agency		X		Cordova Recreation & Park District (Cordova RPD); Southgate Recreation and Park District (Southgate RPD)	Existing CFD Special Tax (Cordova RPD)/Proposed New CFD Special Tax (Southgate RPD)
Habitat/Wetland Preserve	Indep. Agency			X	SSHCP	SSHCP Fee (Endowment Component incl. in WJHSP Financing Plan)
Electricity	Indep. Agency			X	SMUD	User Charges
Natural Gas	Indep. Agency			X	PG&E	User Charges
Telephone/Comm.	Indep. Agency			X	AT&T/Comcast	User Charges
Education	Indep. Agency			X	Elk Grove Unified School District (EGUSD); Sacramento City Unified School District (SCUSD)	State Funding/Property Taxes

Footnotes:
[1] Based on costs developed with RT.
[2] Zone 12 does not currently fund maintenance of levees, long culverts under levees, pump stations and LID features.

Table 1.2 ***Maintenance Coordination Matrix***
WJHMP Project

Land Use	Type of Parcel	Land Use Responsibility/Ownership				Service Responsibility			
		SacDot	Reg. Parks	DWR	Other	SacDot	Reg. Parks	DWR	Other
Landscape Parcel - Roadway Frontage	Parcel	X				X			
Landscape Median - Right of Way	Right of Way	X				X			
Regional/Local Trails on or adjacent to Roadways	Right of Way, Parcel	X				X			
Landscaping next to Regional/Local Trails on or adjacent to Roadways	Parcel or Easement	X				X			
Regional/Local Trails not adjacent to Roadways	Parcel or Easement		X				X		
Landscaping next to Regional/Local Trails not adjacent to Roadways	Parcel or Easement		X				X		
Open Space Areas (Not Habitat)	Parcel		X				X		
Open Space	Parcel		X				X		
Detention Basin Funct and Access	Parcel or Easement			X				X	
Detention Basin Landscape	Parcel or Easement		X			X	X		
Habitat Preserve [1]	Parcel				X				X
Parks [2]	Parcel				X [2]				X [2]

Footnotes:
[1] South Sacramento Conservation Agency.
[2] Cordova Recreation & Park District or Southgate Recreation & Park District. See Section 5 for details.

Table 1.3

Summary of Annual Urban Services Costs & Funding ($2023)
WJHMP Project

Category	Reference		Buildout
County Road Fund (Road Maintenance)			
Revenues: CSA-1 (Safety Lighting & Street Lighting)	shown in Table 1.4 & 1.5		N/A
Revenues: Property Tax	Table 4.1 and Table 6.2	$	113,791
Revenues: Measure A		$	287,011
Revenues: WJHMP Services CFD (road maint.)		$	3,262,378
Costs: Road Maintenance		$	(3,663,180)
Annual Net Fiscal Impact		**$**	**-**
Trails Maintenance			
Revenues: Jackson Corridor Trails CFD	Table 4.2, Table 6.5 & Table 6.6	$	713,375
Costs: Trail Maintenance		$	(713,375)
Annual Net Fiscal Impact		**$**	**-**
Drainage and Flood Control Maintenance			
Revenues: Zone 12 fees	not quantified in this USP		N/A
Revenues: WJHMP Services CFD (drainage maint.)	Table 6.2	$	3,546,203
Costs: Drainage Maintenance (Basins & Levees)	Table 4.3	$	(3,546,203)
Annual Net Fiscal Impact		**$**	**-**
Open Space (Not Habitat)			
Revenues: WJHMP Services CFD (Open Space)	Table 6.2	$	5,640,607
Costs: Open Space	Table 4.4	$	(5,640,607)
Annual Net Fiscal Impact		**$**	**-**
Trip Reduction/Transit Services			
Revenues: WJHMP TMA CSA	Table 4.5	$	2,152,894
Costs: TMA		$	(2,152,894)
Revenues: WJHMP Transit Assessment/CFD	Table 5.5	$	4,737,776
Revenues: Other Contributions (To Sac RT)		$	408,707
Costs: Transit Services (by Sac RT)		$	(5,146,483)
Annual Net Fiscal Impact		**$**	**-**
Fire Protection			
Revenues: Property Tax	Figure 3.5	$	43,469,176
Costs: Fire Protection	Figure 5.1	$	(13,313,985)
Annual Net Fiscal Impact		**$**	**30,155,191**
Library Services			
Revenues: Property Tax	Figure 3.5	$	2,347,173
Revenues: WJHMP Services CFD (Library)	NA	$	-
Costs: Library Services	Table 5.4	$	(1,603,131)
Annual Net Fiscal Impact		**$**	**744,042**
Parks - CRPD [1]			
Revenues: Existing CFD's	Table 5.7, Table 5.8 & Table 5.9	$	3,536,289
Costs: Park Maintenance		$	(3,536,289)
Costs: Net Reserves		$	-
Annual Net Fiscal Impact		**$**	**-**
Parks - SRPD [1]			
Revenues: Proposed New CFD's	Table 5.7, Table 5.8 & Table 5.9	$	4,488,934
Costs: Park Maintenance		**$**	**(4,488,934)**
Costs: Net Reserves		$	-
Annual Net Fiscal Impact		**$**	**-**

Footnotes:
[1] Assumes rates from existing service CFDs. Final rates determined at formation or annexation.

Table 1.4 ***2% Test on Residential Development ($2023)***
WJHMP Project - CRPD

Item		Per Unit				
		Very Low Density	Low Density	Medium Density	High Density	Mixed Use Residential
Estimated Average Sale Price [1]		**$ 850,000**	**$ 655,000**	**$ 575,000**	**$ 360,000**	**$ 315,000**
Less Homeowner's Exemption		$ (7,000)	$ (7,000)	$ (7,000)	$ (7,000)	$ (7,000)
Estimated Taxable Value		**$ 843,000**	**$ 648,000**	**$ 568,000**	**$ 353,000**	**$ 308,000**
General Property Tax (TRA 51)	1.000%	$ 8,430	$ 6,480	$ 5,680	$ 3,530	$ 3,080
Ad Valorem Taxes [2]						
Los Rios College GOB	0.0192%	$ 161.86	$ 124.42	$ 109.06	$ 67.78	$ 59.14
Elk Grove Unified GOB	0.0318%	$ 268.07	$ 206.06	$ 180.62	$ 112.25	$ 97.94
Subtotal Ad Valorem Taxes		**$ 429.93**	**$ 330.48**	**$ 289.68**	**$ 180.03**	**$ 157.08**
Additional Special Taxes						
CSA 1 Lights Sac Unicorp Zone 1		$ 18	$ 18	$ 18	$ 18	$ 18
CSA 10 Benefit Zone TBD		$ 148	$ 127	$ 127	$ 72	$ 72
Police Services - CFD 2005-1		$ 491	$ 491	$ 491	$ 360	$ 360
CRPD - CFD No. 2018-1 [3]		$ 515	$ 515	$ 515	$ 412	$ 412
Elk Grove Unified School Dist. CFD 1		$ 200	$ 200	$ 200	$ 200	$ 200
Water Drainage Studies - SCWA 13		$ 7	$ 7	$ 7	$ 7	$ 7
WJHMP Transit (Proposed)[3]		$ 234	$ 200	$ 200	$ 114	$ 114
WJHMP Services CFD (Proposed)		$ 1,348	$ 906	$ 729	$ 508	$ 503
Jackson Corridor Trail Maintenance CFD (Proposed)		$ 32	$ 27	$ 27	$ 15	$ 15
Subtotal Special Taxes		**$ 2,993**	**$ 2,490**	**$ 2,314**	**$ 1,707**	**$ 1,702**
Total Annual Special Taxes & Assessments		**$ 11,853**	**$ 9,301**	**$ 8,284**	**$ 5,417**	**$ 4,939**
Total Annual Special Taxes & Assessments as % of Sale Price		*1.39%*	*1.42%*	*1.44%*	*1.50%*	*1.57%*
Potential WJHMP Infrastructure CFD		$ 3,447	$ 2,489	$ 2,066	$ 1,063	$ 731
Total Annual Taxes/Assessments with Potential WJHMP Infrastructure CFD		**$ 15,300**	**$ 11,790**	**$ 10,350**	**$ 6,480**	**$ 5,670**
Total Annual Taxes/Assessments with Potential WJHMP Infrastructure CFD as a % of Sale Price		*1.80%*	*1.80%*	*1.80%*	*1.80%*	*1.80%*

Footnotes:
[1] Provided by Developer.
[2] Per tax bills and TRA research per fiscal analysis.
[3] Rates estimated to cover OM budget.
[4] See Appendix F for details

Table 1.5

2% Test on Residential Development ($2023)
WJHMP Project - SRPD

Item		Per Unit				
		Very Low Density	Low Density	Medium Density	High Density	Mixed Use Residential
Estimated Average Sale Price [1]		**$ 850,000**	**$ 655,000**	**$ 575,000**	**$ 360,000**	**$ 315,000**
Less Homeowner's Exemption		$ (7,000)	$ (7,000)	$ (7,000)	$ (7,000)	$ (7,000)
Estimated Taxable Value		**$ 843,000**	**$ 648,000**	**$ 568,000**	**$ 353,000**	**$ 308,000**
General Property Tax (TRA 53)	1.000%	$ 8,430	$ 6,480	$ 5,680	$ 3,530	$ 3,080
Ad Valorem Taxes [2]						
Los Rios College GOB	0.0192%	$ 161.86	$ 124.42	$ 109.06	$ 67.78	$ 59.14
Sacto Unified GOB	0.0318%	$ 268.07	$ 206.06	$ 180.62	$ 112.25	$ 97.94
Subtotal Ad Valorem Taxes		**$ 429.93**	**$ 330.48**	**$ 289.68**	**$ 180.03**	**$ 157.08**
Additional Special Taxes						
CSA 1 Lights Sac Unicorp Zone 1		$ 18	$ 18	$ 18	$ 18	$ 18
CSA 10 Benefit Zone TBD		$ 148	$ 127	$ 127	$ 72	$ 72
Police Services - CFD 2005-1		$ 491	$ 491	$ 491	$ 360	$ 360
SRPD - CFD No. TBD [3]		$ 548	$ 548	$ 548	$ 375	$ 375
Elk Grove Unified School Dist. CFD 1		$ 200	$ 200	$ 200	$ 200	$ 200
Water Drainage Studies - SCWA 13		$ 7	$ 7	$ 7	$ 7	$ 7
WJHMP Transit (Proposed)[4]		$ 234	$ 200	$ 200	$ 114	$ 114
WJHMP Services CFD (Proposed)		$ 1,348	$ 906	$ 729	$ 508	$ 503
Jackson Corridor Trail Maintenance CFD (Proposed)		$ 32	$ 27	$ 27	$ 15	$ 15
Subtotal Special Taxes		**$ 3,026**	**$ 2,524**	**$ 2,347**	**$ 1,670**	**$ 1,665**
Total Annual Special Taxes & Assessments		**$ 11,886**	**$ 9,334**	**$ 8,317**	**$ 5,380**	**$ 4,902**
Total Annual Special Taxes & Assessments as % of Sale Price		*1.40%*	*1.43%*	*1.45%*	*1.49%*	*1.56%*
Potential WJHMP Infrastructure CFD		$ 3,414	$ 2,456	$ 2,033	$ 1,100	$ 768
Total Annual Taxes/Assessments with Potential WJHMP Infrastructure CFD		**$ 15,300**	**$ 11,790**	**$ 10,350**	**$ 6,480**	**$ 5,670**
Total Annual Taxes/Assessments with Potential WJHMP Infrastructure CFD as a % of Sale Price		*1.80%*	*1.80%*	*1.80%*	*1.80%*	*1.80%*

Footnotes:
[1] Provided by Developer.
[2] Per tax bills and TRA research per fiscal analysis.
[3] Rates estimated to cover OM budget.
[4] See Appendix F for details

Section 2: Land Use Plan

The WJHMP is a master planned community, in unincorporated Sacramento County, whose land use mix adheres to the County's General Plan vision for efficient development patterns and an emphasis on natural resource conservation.

WJHMP Land Uses

The WJHMP is a 5,913-acre project within the Jackson Highway Master Plan Area (JHMPA). **Table 2.1** shows the land use plan for the WJHMP and planned land use quantities by category. This USP evaluates the WJHMP's *land uses*, which proposes 16,484 residential units with an average density of 7 units per acre. Residential development will include very low-, low-, medium-, and high-density units, as well as mixed-use units.

The Project also includes more than 12.8 million square feet of combined commercial, employment, and industrial space; commercial uses are generally concentrated along the edges of the Project, including along Jackson Highway and Bradshaw Road. As noted earlier, the Project includes approximately 664,000 square feet of existing non-residential development.

The WJHMP will have at least 4 elementary schools, and a combination middle school and senior high school. Parks, open space, and urban farms are also important aspects of the WJHMP. The Project will have 20 neighborhood parks and 3 community parks, open space, and urban farms.

Density and Pricing Assumptions

Table 2.2 provides residential and employee densities, as well as projected home prices and commercial values for developable land uses in the WJHMP. **Table 2.3** shows the estimated persons served at Project buildout. Residential and employment densities are consistent with the Project FIA (**Appendix A** of this USP) and Financing Plan.

Residential values reflect projected 2023 new home prices for the Project based on data provided by the Applicants. Non-residential pricing consistent with the Financing Plan and FIA.

Development Assumptions

This USP presents a scenario in which the WJHMP is presumed to develop before and without other proposed or approved projects along the Jackson Corridor. This conservative approach shows a "worst case" scenario in that it assumes the Project will be solely responsible for all required maintenance.

In reality, other projects along the Jackson Corridor may be reliant on some of the same infrastructure projects as the WJHMP, thereby triggering a joint maintenance obligation. These other projects could proceed before, concurrent with, or after the WJHMP develops; in this case, some maintenance obligations and/or cost-sharing approaches for regional maintenance would likely be modified.

Table 2.1

Proposed WJHMP Land Uses: Buildout and Plan Areas A/B/C
WJHMP Project

	Buildout				Area A				Area B				Area C			
Item	**Acres**	**Residential**	**Non-Residential**	**Total**	**Acres**	**Residential**	**Non-Residential**	**Total**	**Acres**	**Residential**	**Non-Residential**	**Total**	**Acres**	**Residential**	**Non-Residential**	**Total**
Residential Units							*Dwelling Units*				*Dwelling Units*				*Dwelling Units*	
Very Low Density	116	230	-	230	-	-	-	-	20	40	-	40	95	190	-	190
Low Density	1,955	9,774	-	9,774	403	2,016	-	2,016	672	3,365	-	3,365	880	4,393	-	4,393
Medium Density	59	820	-	820	-	-	-	-	18	246	-	246	41	574	-	574
High Density	121	3,636	-	3,636	40	1,185	-	1,185	34	1,023	-	1,023	48	1,428	-	1,428
Mixed Use	68	2,024	-	2,024	19	558	-	558	15	459	-	459	34	1,007	-	1,007
Subtotal Residential	**2,318**	**16,484**	**-**	**16,484**	**461**	**3,759**	**-**	**3,759**	**760**	**5,133**	**-**	**5,133**	**1,097**	**7,592**	**-**	**7,592**
Non-Residential Development			Bldg. Sq.Ft.				Bldg. Sq.Ft.				*Building Sq.Ft.*				*Building Sq.Ft.*	
Mixed Use - Commercial [1]	45	-	1,225,703	1,225,703	12	-	337,897	337,897	10	-	277,241	277,241	22	-	610,565	610,565
Commercial	291	-	3,166,067	3,166,067	217	-	2,364,722	2,364,722	21	-	225,680	225,680	53	-	575,665	575,665
Employment	492	-	6,434,904	6,434,904	426	-	5,567,482	5,567,482	49	-	636,412	636,412	18	-	231,010	231,010
Industrial	154	-	2,017,073	2,017,073	75	-	980,781	980,781	-	-	-	-	79	-	1,036,292	1,036,292
Subtotal Non-Residential	**983**	**-**	**12,843,747**	**12,843,747**	**731**	**-**	**9,250,882**	**9,250,882**	**80**	**-**	**1,139,333**	**1,139,333**	**172**	**-**	**2,453,532**	**2,453,532**
Non-Developable																
School - HS/MS/ES	132	-	-	-	10	-	-	-	20	-	-	-	102	-	-	-
Park	219	-	-	-	43	-	-	-	72	-	-	-	105	-	-	-
Open Space	1,489	-	-	-	580	-	-	-	102	-	-	-	808	-	-	-
Open Space/Urban Farm	392	-	-	-	225	-	-	-	-	-	-	-	168	-	-	-
Institutional	23	-	-	-	-	-	-	-	-	-	-	-	23	-	-	-
Arterial/Collector Roads	228	-	-	-	107	-	-	-	51	-	-	-	70	-	-	-
Subtotal Non-Developable	**2,485**	**-**	**-**	**-**	**964**	**-**	**-**	**-**	**244**	**-**	**-**	**-**	**1,276**	**-**	**-**	**-**
Total Project	**5,785**	**16,484**	**12,843,747**	**-**	**2,155**	**3,759**	**9,250,882**	**-**	**1,084**	**5,133**	**1,139,333**	**-**	**2,546**	**7,592**	**2,453,532**	**-**
NAP	**128**		**664,917**													

Footnotes:
[1] Acreage spilt 60% residential and 40% non-residential.

Table 2.2

Density and Pricing Assumptions, West Jackson Highway Master Plan (Buildout)
WJHMP Project

Item	Total Units/ Building Sq.ft. (BSF)	Persons Per Household (PPH) / BSF per Employee	Annual Turnover Rate	Average Vacancy Rate	Price per Unit or Bldg. Sq. Ft. [2]
Residential	*Dwelling Units*	*PPH*			
Very Low Density	230	2.92	14.3%	4.00%	$ 850,000
Low Density	9,774	2.92	14.3%	4.00%	$ 655,000
Medium Density	820	2.92	14.3%	4.00%	$ 575,000
High Density	3,636	2.30	14.3%	4.00%	$ 360,000
Mixed Use Residential [1]	2,024	2.27	14.3%	4.00%	$ 315,000
Subtotal Residential	**16,484**				
Non-Residential Development	*BSF*	*BSF per Empl.*			
Mixed Use - Commercial	1,225,703	400	6.7%	10.00%	$ 400
Commercial	3,166,067	500	6.7%	10.00%	$ 400
Employment	6,434,904	410	6.7%	10.00%	$ 350
Industrial	2,017,073	800	6.7%	10.00%	$ 110
Subtotal Non-Residential	**12,843,747**				
NAP	**664,917**				

Footnotes:
[1] Acreage spilt 60% residential and 40% non-residential.
[2] Pricing provided by Developer.

Table 2.3

Estimated Project Population (Buildout)
WJHMP Project

Item	Units/BSF	Persons per Household/BSF per Employee	New Employees	Persons [1]
Residential	*Units*	*PPH*		
Very Low Density	230	2.92		672
Low Density	9,774	2.92		28,540
Medium Density	820	2.92		2,394
High Density	3,636	2.30		8,363
Mixed Use Residential	2,024	2.27		4,594
Bonus Units	-	N/A		N/A
Subtotal Residential	**16,484**			**44,563**
Non-Residential Development	*BSF*	*BSF per Empl.*		
Mixed Use - Commercial	1,225,703	400	3,064	1,532
Commercial	3,166,067	500	6,332	3,166
Employment	6,434,904	410	15,695	7,847
Industrial	2,017,073	800	2,521	1,261
Subtotal Non-Residential	**12,843,747**		**27,613**	**13,806**
Total Persons Served				**58,370**
NAP	664,917	410	1,622	811

Footnotes:
[1] Assumes that each resident is worth 1 person and each employee is worth 1/2 of a person.

Section 3:
General Property Tax Levy Revenues

Project FIA Results

Table 3.1 summarizes the results of the Project FIA on the County's General Fund and Road Fund. These results analyze the impact of the Project for Countywide services and do not consider the impact of Urban Services (such as urban road maintenance). The FIA, based on the County's FY 2022/23 annual budget, shows a surplus to the County General Fund. It also shows approximately 397,000 in Road Fund revenues.

Property Tax Revenues

A major source of revenue for select public services addressed in this USP will come from portions of the one percent general property tax levy paid by property owners.

Table 3.2 shows the AB 8 allocation, i.e. how the 1 percent is spread amongst eligible agencies. **Table 3.3** summarizes the estimated property tax revenues shown in the Project FIA. These revenues are based on estimated 2023 base home prices provided by the Applicants. **Table 3.4** contains an estimate of assessed values and gross revenues generated by the general one percent tax levy at Buildout for the WJHMP based on 2023 pricing. Since urban services are based on 2023 cost estimates, 2023 property tax revenue projections are used to offset estimated costs for these services.

Table 3.5 compares estimated annual property tax revenues generated to the following agencies that will provide urban services described in this USP:

- County General Fund
- County Road Fund
- County Library Fund
- Sac Metro Fire (SMF)
- Cordova Recreation & Park District (Cordova RPD)
- Southgate Recreation & Park District (Southgate RPD)

Table 3.1

Summary of FIA Results (FY 2022/23)
WJHMP Project

Item		Annual Impacts at Buildout
		[1]
General Fund		
Revenues	$	52,750,886
Baseline Expenses	$	(37,116,429)
Annual Net Fiscal Impact	**$**	**15,634,457**
County Road Fund		
Revenues	$	402,974
Baseline Expenses	$	-
Annual Net Fiscal Impact (before Urban Road Maintenance)	**$**	**402,974**

Footnotes:
[1] Based on estimate in the FIA.

Table 3.2

AB-8 Property Tax Allocation: Project Area
WJHMP Project

Item	TRA Acres	051-026 511	051-069 1966	051-070 475	051-073 38	051-075 50	051-076 20	051-139 136	051-152 3	051-161 33	051-181 12	051-237 216	051-241 93	051-246 95	051-269 421	051-270 338	051-271 823	051-273 71	051-294 11	051-304 7	053-011 178	05-077 137	053-091 37	053-106 29	05-113 169	Weighted Average	ERAF Adjustment	Post-ERAF Allocation
Percent of Total AV by TRA (Acres)																												
1% Property Tax Allocation																												
Taxing Entities Evaluated in Analysis	[1]																											
County of Sacramento General Fund		0.3549	0.3095	0.3034	0.3025	0.3613	0.3605	0.3787	0.3549	0.3787	0.3549	0.3549	0.3034	0.3605	0.3025	0.3613	0.3605	0.3541	0.3787	0.3605	0.3386	0.3615	0.3551	0.3615	0.3615	0.3325	0.17469	0.1578
County Library		0.0165	0.0175	0.0173	0.0172	0.0168	0.0167	0.0176	0.0165	0.0176	0.0165	0.0165	0.0173	0.0167	0.0172	0.0168	0.0167	0.0165	0.0176	0.0167	0.0157	0.0168	0.0165	0.0168	0.0168	0.0171		
County Roads		0.0008	0.0009	0.0008	0.0008	0.0008	0.0008	0.0009	0.0008	0.0009	0.0008	0.0008	0.0008	0.0008	0.0008	0.0008	0.0008	0.0008	0.0009	0.0008	0.0008	0.0008	0.0008	0.0008	0.0008	0.0008		0.0008
Los Rios Community College		0.0295	0.0314	0.0309	0.0308	0.0300	0.0299	0.0314	0.0295	0.0314	0.0295	0.0295	0.0309	0.0299	0.0308	0.0300	0.0299	0.0294	0.0314	0.0299	0.0281	0.0300	0.0295	0.0300	0.0300	0.0305		
Elk Grove Unified		0.2063	0.2195	0.2160	0.2155	0.2100	0.2095	0.2201	0.2063	0.2201	0.2063	0.2063	0.2160	0.2095	0.2155	0.2100	0.2095	0.2058	0.2201	0.2095	-	-	-	-	-	0.1942		
Sacramento City Unified		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.2427	0.2592	0.2546	0.2592	0.2592	0.0238		
County Wide Equalization		0.0011	0.0011	0.0011	0.0011	0.0011	0.0011	0.0011	0.0011	0.0011	0.0011	0.0011	0.0011	0.0011	0.0011	0.0011	0.0011	0.0011	0.0011	0.0011	0.0010	0.0011	0.0011	0.0011	0.0011	0.0011		
Sacramento Water Agency		0.0177	-	0.0185	0.0185	-	-	-	0.0177	-	0.0177	0.0177	0.0185	-	0.0185	-	-	0.0177	-	-	0.0169	-	0.0177	-	-	0.0063		
Elk Grove-Cosumnes Cemetery		-	0.0024	-	0.0023	-	0.0023	-	-	-	-	-	-	0.0023	0.0023	-	0.0023	0.0022	-	0.0023	-	-	-	-	-	0.0014		
Sacramento Metro Fire		0.3095	0.3294	0.3240	0.3233	0.3151	0.3143	0.2821	0.3095	0.2821	0.3095	0.3095	0.3240	0.3143	0.3233	0.3151	0.3143	0.3088	0.2821	0.3143	0.2952	0.2693	0.2645	0.2693	0.2693	0.3159		
Cordova Park		0.0450	-	-	-	0.0458	0.0457	0.0480	0.0450	0.0480	0.0450	0.0450	-	0.0457	-	0.0458	0.0457	0.0449	0.0480	0.0457	0.0429	0.0458	0.0450	0.0458	0.0458	0.0223		
Southgate Park		-	0.0682	0.0682	0.0682	-	-	-	-	-	-	-	0.0682	-	0.0682	-	-	-	-	-	-	-	-	-	-	0.0348		
Juvenile Hall		0.0005	0.0005	0.0005	0.0005	0.0005	0.0005	0.0005	0.0005	0.0005	0.0005	0.0005	0.0005	0.0005	0.0005	0.0005	0.0005	0.0005	0.0005	0.0005	0.0004	0.0005	0.0005	0.0005	0.0005	0.0005		
Regional Occup Center		0.0008	0.0008	0.0008	0.0008	0.0008	0.0008	0.0008	0.0008	0.0008	0.0008	0.0008	0.0008	0.0008	0.0008	0.0008	0.0008	0.0008	0.0008	0.0008	0.0007	0.0008	0.0008	0.0008	0.0008	0.0008		
Phys Hand Unified		0.0037	0.0040	0.0039	0.0039	0.0038	0.0038	0.0040	0.0037	0.0040	0.0037	0.0037	0.0039	0.0038	0.0039	0.0038	0.0038	0.0037	0.0040	0.0038	0.0035	-	-	-	-	0.0036		
Infant Dev-Phys Handicap		0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0000	0.0001	0.0001	0.0001	0.0001	0.0000		
Infant Dev-Mentally Handicap		0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0000	0.0001	0.0001	0.0001	0.0001	0.0000		
Children's Inst		0.0036	0.0039	0.0038	0.0038	0.0037	0.0037	0.0039	0.0036	0.0039	0.0036	0.0036	0.0038	0.0037	0.0038	0.0037	0.0037	0.0036	0.0039	0.0037	0.0035	0.0037	0.0036	0.0037	0.0037	0.0037		
County Supt-Admi		0.0021	0.0022	0.0022	0.0022	0.0021	0.0021	0.0022	0.0021	0.0022	0.0021	0.0021	0.0022	0.0021	0.0022	0.0021	0.0021	0.0021	0.0022	0.0021	0.0020	0.0021	0.0021	0.0021	0.0021	0.0022		
Sacramento Yolo Mosquit		0.0070	0.0075	0.0073	0.0073	0.0071	0.0071	0.0075	0.0070	0.0075	0.0070	0.0070	0.0073	0.0071	0.0073	0.0071	0.0071	0.0070	0.0075	0.0071	0.0067	0.0071	0.0070	0.0071	0.0071	0.0073		
Dev Center Handicapped		0.0012	0.0013	0.0012	0.0012	0.0012	0.0012	0.0013	0.0012	0.0013	0.0012	0.0012	0.0012	0.0012	0.0012	0.0012	0.0012	0.0012	0.0013	0.0012	0.0011	0.0012	0.0012	0.0012	0.0012	0.0012		
Subtotal (not Including ERAF)		1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000		
ERAF Allocation																												
Total																												-

Footnotes:
[1] Information provided by County of Sacramento as reflected in FIA.

Table 3.3 ***Property Tax Revenues (FY2022/23)***
WJHMP Project

Item	2023 Price Per Unit or Bldg. Sq.Ft. (BSF)	Dwelling Units/BSF	Gross AV	Property Tax (1% General Tax Levy)	Property Tax Unsecured	Project FIA
Residential	*per Unit*					
Very Low Density	$ 850,000	230	$ 195,500,000	$ 1,955,000	$ 19,550	*N/A [1]*
Low Density	$ 655,000	9,774	$ 6,401,970,000	$ 64,019,700	$ 640,197	*N/A [1]*
Medium Density	$ 575,000	820	$ 471,500,000	$ 4,715,000	$ 47,150	*N/A [1]*
High Density	$ 360,000	3,636	$ 1,308,960,000	$ 13,089,600	$ 130,896	*N/A [1]*
Mixed Use Residential	$ 315,000	2,024	$ 637,560,000	$ 6,375,600	$ 63,756	*N/A [1]*
Subtotal Residential		**16,484**	**$ 9,015,490,000**	**$ 90,154,900**	**$ 901,549**	*N/A [1]*
Non-Residential Development	*per BSF*	*BSF*				
Mixed Use - Commercial	$ 400	1,225,703	$ 490,281,200	$ 4,902,812	$ 490,281	*N/A [1]*
Commercial	$ 400	3,166,067	$ 1,266,426,800	$ 12,664,268	$ 1,266,427	*N/A [1]*
Employment	$ 350	6,434,904	$ 2,252,216,400	$ 22,522,164	$ 2,252,216	*N/A [1]*
Industrial	$ 110	2,017,073	$ 221,878,030	$ 2,218,780	$ 221,878	*N/A [1]*
Subtotal Non-Residential		**12,843,747**	**$ 4,230,802,430**	**$ 42,308,024**	**$ 4,230,802**	*N/A [1]*
Total Project			**$ 13,246,292,430**	**$ 132,462,924**	**$ 5,132,351**	*N/A [1]*
Share to General Fund	*15.78%*			*$ 20,908,890.04*	*$ 810,127*	
Share to Road Fund	*0.08%*			*$ 109,546.84*	*$ 4,244*	
Share to Library	*1.71%*			*$ 2,259,622.26*	*$ 87,550*	*N/A*
Share to Sac Metro Fire	*31.59%*			*$ 41,847,761.10*	*$ 1,621,415*	*N/A*

Footnotes:
[1] Refer to FIA.

Table 3.4 ***Property Tax Revenues (FY 2022/23)***
WJHMP Project

Item	Price Per Unit or BSF (2023$) [1]	Buildout Dwelling Units/BSF	Buildout Gross AV	Buildout Property Tax (1% General Tax Levy)	Buildout Unsecured	Area A Dwelling Units/BSF	Area A Property Tax (1% General Tax Levy)	Area A Unsecured	Area B Dwelling Units/BSF	Area B Property Tax (1% General Tax Levy)	Area B Unsecured	Area C Dwelling Units/BSF	Area C Property Tax (1% General Tax Levy)	Area C Unsecured
Residential														
Very Low Density	$ 850,000	230	$ 195,500,000	$ 1,955,000	$ 19,550	-	$ -	$ -	40	$ 340,000	$ 3,400	190	$ 1,615,000	$ 16,150
Low Density	$ 655,000	9,774	$ 6,401,970,000	$ 64,019,700	$ 640,197	2,016	$ 13,204,800	$ 132,048	3,365	$ 22,040,750	$ 220,408	4,393	$ 28,774,150	$ 287,742
Medium Density	$ 575,000	820	$ 471,500,000	$ 4,715,000	$ 47,150	-	$ -	$ -	246	$ 1,414,500	$ 14,145	574	$ 3,300,500	$ 33,005
High Density	$ 360,000	3,636	$ 1,308,960,000	$ 13,089,600	$ 130,896	1,185	$ 4,266,000	$ 42,660	1,023	$ 3,682,800	$ 36,828	1,428	$ 5,140,800	$ 51,408
Mixed Use Residential	$ 315,000	2,024	$ 637,560,000	$ 6,375,600	$ 63,756	558	$ 1,757,700	$ 17,577	459	$ 1,445,850	$ 14,459	1,007	$ 3,172,050	$ 31,721
Subtotal Residential		**16,484**	**$ 9,015,490,000**	**$ 90,154,900**	**$ 901,549**	**3,759**	**$ 19,228,500**	**$ 192,285**	**5,133**	**$ 28,923,900**	**$ 289,239**	**7,592**	**$ 42,002,500**	**$ 420,025**
Non-Residential Development	*per BSF*	*BSF*				*BSF*			*BSF*			*BSF*		
Mixed Use - Commercial	$ 400	1,225,703	$ 490,281,200	$ 4,902,812	$ 490,281	337,897	$ 1,351,588	$ 135,159	277,241	$ 1,108,964	$ 110,896	610,565	$ 2,442,260	$ 244,226
Commercial	$ 400	3,166,067	$ 1,266,426,800	$ 12,664,268	$ 1,266,427	2,364,722	$ 9,458,888	$ 945,889	225,680	$ 902,720	$ 90,272	575,665	$ 2,302,660	$ 230,266
Employment	$ 350	6,434,904	$ 2,252,216,400	$ 22,522,164	$ 2,252,216	5,567,482	$ 19,486,187	$ 1,948,619	636,412	$ 2,227,442	$ 222,744	231,010	$ 808,535	$ 80,854
Industrial	$ 110	2,017,073	$ 221,878,030	$ 2,218,780	$ 221,878	980,781	$ 1,078,859	$ 107,886	-	$ -	$ -	1,036,292	$ 1,139,921	$ 113,992
Subtotal Non-Residential		**12,843,747**	**$ 4,230,802,430**	**$ 42,308,024**	**$ 4,230,802**	**9,250,882**	**$ 31,375,522**	**$ 3,137,552**	**1,139,333**	**$ 4,239,126**	**$ 423,913**	**2,453,532**	**$ 6,693,376**	**$ 669,338**
Total Project			**$ 13,246,292,430**	**$ 132,462,924**	**$ 5,132,351**		**$ 50,604,022**	**$ 3,329,837**		**$ 33,163,026**	**$ 713,152**		**$ 48,695,876**	**$ 1,089,363**
Share to General Fund	*15.78%*			*$ 20,908,890.04*	*$ 810,127*									
Share to Road Fund	*0.08%*			*$ 109,546.84*	*$ 4,244*									
Share to Library	*1.71%*			*$ 2,259,622.26*	*$ 87,550*									
Share to Sac Metro Fire	*31.59%*			*$ 41,847,761.10*	*$ 1,621,415*									

Footnotes:
[1] Provided by Developer.

Table 3.5 ***Summary of Estimated Annual Property Tax Revenue***
WJHMP Project

Land Use	Percentage [1]	Buildout (FY 2022/23)	Area A (FY 2022/23)	Area B (FY 2022/23)	Area C (FY 2022/23)
Estimated Annual Property Tax (Secured & Unsecured)		$ 137,595,276	$ 53,933,859	$ 33,876,178	$ 49,785,239
Share to General Fund	15.78%	$ 21,719,017	$ 8,513,304	$ 5,347,257	$ 7,858,456
Share to Road Fund	0.08%	$ 113,791	$ 44,603	$ 28,016	$ 41,172
Share to Library	1.71%	$ 2,347,173	$ 920,032	$ 577,878	$ 849,263
Share to Sac Metro Fire	31.59%	$ 43,469,176	$ 17,038,815	$ 10,702,181	$ 15,728,180

Footnotes:
[1] See Figure 3.2 and FIA for calculations.

Section 4: County Services

The County will maintain a variety of public infrastructure serving the WJHMP. The County will also provide certain public services to the Project. This section describes County-led maintenance and public service delivery, including roads, trails, trip reduction services, law enforcement, safety and street lighting, and other services.

Road Maintenance

For purposes of this USP, road maintenance is defined as the maintenance of the curb- to-curb portion of the road right-of-way; maintenance of areas beyond the curb are also described here, classified as Ancillary Facilities. Maintenance of Project roads were analyzed in the WJHMP FIA dated _____.

Appendix B contains roadway descriptions, quantities and maintenance estimates.

Ancillary Facilities

In addition to maintenance of roads, the County will provide maintenance for a variety of ancillary amenities and facilities located within or next to the road right-of-way, including:

- Culverts
- Ditches
- Retaining/Sound Walls
- Signals
- Sidewalks
- Landscaping
- Median Landscaping
- Bridges – Note 1

Note 1: Bridge maintenance is from bridge rail to bridge rail including an additional ten (10) feet on each side to be a bridge access easement.

Please note the cost to maintain trails and the 2 feet of decomposed granite (DG) on each side of the trail is accounted for in the Trails estimate described in the next sub-section.

Costs and Funding Overview

Table 4.1 summarizes the cost of Project road maintenance, while **Appendix B** contains detailed supporting calculations. These costs are offset by property taxes generated to the County Road Fund, also shown in **Table 4.1**. The remaining road maintenance deficit, if any, will be funded by the Project's Proposed New Services CFD, as described in *Section 6* of this USP.

Trail Maintenance

As described in *Section 3* of the WJHMP, the Project includes a trails system with Regional and Conventional/Local Trail components. **Appendix C** includes exhibits of the WJHMP trails system.

The Sacramento County Regional Parks Department (County Parks) will provide operations, maintenance, and enforcement services for all Regional and Conventional/Local trails not adjacent to roadways in the WJHMP. County DOT will provide these same services for all Regional and Local trails adjacent to roadways. It is expected that Regional Trails located on land owned by other agencies will provide access to County Parks via a maintenance easement. County Parks will provide enforcement on all trails regardless of the trail location in the Project.

Regional Trails

Maintenance will be provided for the following components included in Regional Trails:

- 40 feet-wide corridor that includes trails, shoulder, and/or landscaping
- 12 feet of paved trail
- 2 feet of decomposed granite (DG) on each side
- 24 feet of landscaping, except:
    - Any landscaping along Regional Trails adjacent to roads, which is included in Road Maintenance cost estimates;
    - Regional Trails located along the Open Space corridor, which do not have any adjacent landscaping.

Conventional Trails

Conventional Trails provide connectivity to primary destinations, such as major schools, parks, employment centers, social services, transit, etc. within a community and to the Regional Trail network. Maintenance will be provided for the following components included in Conventional Trails:

- 30 feet-wide corridor that includes trails, shoulder, and/or landscaping
- 10 feet of paved trail
- 2 feet of decomposed granite (DG) on each side
- 16 feet of landscaping, except:
    - Any landscaping along Conventional Trails adjacent to roads, which is included in Road Maintenance cost estimates;
    - Conventional Trails located along the Open Space corridor, which do not have any adjacent landscaping.

Local Trails

Local Trails are intended to reach deep into the community providing connections to local destinations, such as elementary schools, local parks, commercial areas, and to the Conventional Trail networks. Local Trail components include trails located along open space areas, trails that are off- street (but next to development), trails along drainage corridors/greenbelts, and the area between trails and the top of any drainage corridor banks. While most Local Trails components are located within road right-of-ways shown in **Appendix** C costs for these components are addressed here**.**

Maintenance will be provided for the following components included in Local Trails:

- 24 feet-wide corridor that includes trails, shoulder, and/or landscaping
- 8 feet of paved trail

- 2 feet of DG on one side
- 14 feet of landscaping, except:
    - Any landscaping along Local Trails adjacent to roads, which is included in Road Maintenance cost estimates;
    - Local Trails located along the Open Space corridor, which do not have landscaping.

Costs and Funding Overview

Table 4.2 contains a summary of the estimated cost for annual Regional and Conventional/Local Trail maintenance. Wood Rodgers prepared detailed quantities and estimates, contained in **Appendix C.**

This USP reflects County staff's position that the Project will be responsible for funding maintenance of all 24 miles of on-site Regional Trails as well as on-site Conventional/Local Trails. As such, this USP proposes the creation of a Jackson Corridor Trails CFD, which would fund the maintenance of all on-site trails. *Section 6* of this USP provides an additional discussion of the proposed Jackson Corridor Trails CFD.

Drainage and Flood Control Maintenance

The WJHMP project includes a series of open space corridors with drainage functions, as well as detention basins, outfall structures and levees, including any required fencing, that will require annual maintenance. The lower portion of the drainage channels will be maintained with the standard County level of clearing and repairs as performed by County crews on a regular annual basis. The WJHMP project anticipates working with County staff to allocate the maintenance costs of these facilities to the appropriate land uses.

Maintenance of the detention, storm water quality structures and levee improvements will require higher ongoing maintenance. This maintenance is required to maintain structure flow performance throughout the winter season. The WJHMP project plans to address the additional annual maintenance costs of these structures in conjunction with DWR Staff.

This USP proposes that Sacramento County Department of Water Resources (DWR) will maintain detention basins, drainage corridors and levee improvements within the WJHMP, while other County departments will oversee maintenance of non-drainage facilities within or adjacent to drainage corridors. Currently DWR does not own and maintain levee improvements, as such an alternative to DWR maintaining the drainage and levee improvements, the Project could also form a special district to own, operate and maintain these facilities. If required, the appropriate special district will be determined in consultation with DWR.

Detention Basins

The Project is expected to have 21 detention basins, as shown on Figure 7.8 of the *WJHMP*. **Appendix D** contains basin descriptions, quantities and maintenance estimates.

Storm Water LID Compliance

The WJHMP drainage system will provide for low impact development (LID) mitigation to meet stormwater quality guidelines. The on-site development was analyzed by land use zoning for LID treatment. Each land use was assigned storm water treatment elements needed during site development. These treatment elements were assigned to individual lots in single-family zone areas, landscape areas within multifamily zone areas, and landscape areas and treatment areas in commercial zone areas. Each zone was calculated for on-site treatment of storm water runoff and needed volume treatment. In each

situation, there was remaining runoff volume treatment needed for each land use zone. These remaining runoff volumes were then calculated as additional needed treatment. These remaining volumes were then designed into the Drainage detention structures in the drainage channels to provide storm water quality treatment and detention storage at each drainage structure.

Open Space Drainage Corridors/Levee Improvements

This USP proposes the following maintenance responsibilities within drainage corridors:

- County DOT will maintain any trails and/or landscaping between a road and the 10-year flood line within the drainage corridor.
- The County will own the channel and basin corridors and will grant DWR an access easement to provide maintenance services. As noted above, as an alternative to DWR maintaining the drainage and levee improvements, the Project could also form a special district to operate and maintain these facilities. If required, the appropriate special district will be determined in consultation with DWR.
- County Parks will maintain any trails and/or landscaping between a private parcel and the 10-year flood line (except for any access roads).
- DWR will oversee maintenance of all areas below the 10 -year flood line within the drainage corridor, as well as any access roads.
- County Parks will oversee maintenance of areas above the 10-year flood line up to a sidewalk, access road, or private parcel (these costs are included in Open Space, not drainage).

This USP proposes the following maintenance responsibilities for the levee improvements:

- Operation: Routine operation includes all activities performed by levee maintaining agencies to function as a viable organization. Such functions include staffing expenses, overhead, inspecting facilities, purchasing equipment, obtaining permits, conducting general management duties to ensure proper facility function, and operating facilities during high water events.
- Maintenance: Routine or periodic maintenance includes activities that must be performed annually or semiannually, including vegetation management (such as invasive species and channel snags), sediment removal, mowing, rodent and burrowing vector control to maintain levee integrity, minor erosion repair, levee crown repairs, crown road surfacing, and bank stabilization.
- Repair: Includes activities that address damage to portions of levees, channels, and other infrastructure as a result of a storm or other event. Such activities can include minor, moderate, or major levee bank or channel repair and stabilization, and repairs to structures. In general, such activities are non-routine and bring a damaged element or portion of the flood control system back to original (or improved) condition.
- Rehabilitation: Activities that address significant facility issues associated with aging portions of levees, channels, and other infrastructure. Such activities can include major levee bank or channel rehabilitation and stabilization, and significant structure repairs. In general, such activities are non-routine and bring a deteriorated element or portion of the flood control system back to original (or improved) condition. Given the age and condition of the current system and inadequate funding to conduct proper operation and maintenance over the last several decades, substantial facility rehabilitation is required throughout the system.

- Replacement: Some flood control structures and systems are aging and approaching the end of their designed and useful life. Replacement of such facilities (by either a functionally equivalent or upgraded structure) is necessary where repair and rehabilitation is not an option, such as replacing metal culverts that are beyond their design life.

All land underlying these corridors and levees will be owned by the County, and access easements will be provided to individual departments and/or other entities as needed. **Appendix D** includes descriptions, quantities and maintenance estimates.

Costs and Funding Overview

Table 4.3 estimates the annual drainage costs of the Project at Buildout, including detention basins, drainage corridors and levee improvements. **Appendix D** contains cost estimates for these Project drainage features. The operation of any special district will be included in developing the annual costs.

Existing Drainage Zones

The Project is located within two drainage funding zones: Zone 12 and Zone 13. The Sacramento County Stormwater Utility (SWU) provides drainage operation and maintenance services within Zone 12 of the SCWA. SWU was created to fund the operation and maintenance of storm drainage facilities, the construction of remedial storm drainage improvement projects, the preparation of storm drainage master plans, and the implementation of stormwater quality programs. The SWU is funded through the standard collection of bimonthly fees. Because these rates are ultimately paid directly by end users, they are not included in this USP. Zone 12 funds routine maintenance of the storm drain system and detention basins. However, the proposed WJHMP drainage facilities include hydromodification basins, and flood control structures that require maintenance beyond that which is covered by Zone 12. The WJHMP will be conditioned to annex into Zone 12 which will fund maintenance of the storm drain system, but maintenance and operation of basins, and flood control structures will be funded by a CFD as estimated in **Table 4.3.**

Zone 13 was created to fund comprehensive long-range planning and engineering studies of flood control, water resources development, water supply management and water conservation beneficial to the Zone. Zone 13 includes all of Sacramento County, except the cities of Sacramento, Folsom, Galt and Isleton. Its activities are funded by an annual per-parcel assessment on all real property within the Zone. **Table 1.4** and **Table 1.5** in *Section* 1 includes the annual Zone 13 rate. Because it is unknown at this time how many non-residential parcels the WJHMP will have at buildout, this USP does not quantify the amount of Zone 13 revenues generated annually by the Project. These details will be provided in a subsequent implementation level USP prior to development.

WJHMP Services CFD

This USP proposes that the WJHMP Services CFD fund the balance of maintenance costs, as described in *Section 6* of this USP.

Open Space Maintenance

In addition to drainage corridor areas, there are 976 acres of open space areas in the WJHMP that will require ongoing maintenance. These areas are *not* part of the habitat area. **Appendix E** shows the location of these areas. This USP proposes that County Parks and/or DOT oversee maintenance of Open Space areas, depending on location.

This USP proposes that County Parks oversee maintenance of these areas, which begins at the 10-year flood line of the drainage corridor and reaches past the top of the bank, ending at a sidewalk, access, road, private parcel, or trail.

Costs and Funding Overview

Table 4.4 summarizes the annual maintenance costs for Open Space areas and landscape treatments along drainage corridors. Detailed costs, descriptions, quantities and maintenance estimates can be found in **Appendix E.** This USP proposes that the WJHMP Services CFD fund open space maintenance, as described in *Section 6* of this USP.

Trip Reduction Services (TRS)

Trip Reduction Services and enhanced transit services will be an important part of the WJHMP**.** The Project is anticipated to annex into County CSA-10, which funds programs and services to implement trip reduction factors and enhanced transit services. This annexation would occur prior to the recordation of the first final small lot subdivision map or the issuance of building permits, whichever occurs first. The Air Quality Mitigation Plan identifies the following TRS activities:

- Membership in a transportation management association (TMA).
- Commute trip reduction**.**
- Transit services.
- Transit improvements.
- Rideshare matching and vanpool coordination.
- Commuter financial incentives.
- Telework and/or flextime support.
- Guaranteed ride home programs.
- Parking management.
- Shared parking coordination.
- Special event transportation management.
- Transportation access guides.
- Wayfinding.
- Multimodal navigation tools.

Table 4.5 shows the estimated revenues generated by a CSA service charge/assessment at Buildout based on a cost of $126.88 per dwelling unit equivalent (DUE), which includes repair and replacement as well as administrative costs, assuming County administration. The cost per DUE is based on existing zones of benefit for CSA No. 10. Operational funding for the WJHMP transit line is summarized in Section 5.

Law Enforcement Services

The Sacramento County Sheriff's Department provides law enforcement to unincorporated Sacramento County, including the Project. The Sheriff's Department will also manage the phasing of law enforcement services as the Project builds out.

WJHMP law enforcement services will be funded by the County General Fund and the Project's participation in the County's Police Services Community Facilities District 2005-1 (CFD 2005-1) into which the WJHMP will be required to annex. The Project FIA contains additional information about costs and revenues for the WJHMP. In addition, **Table 1.4** and **Table 1.5** in *Section 1* includes CFD 2005-1 rates.

Safety Lighting and Street Lighting

The Project will participate in CSA No. 1, which funds safety lighting and street lighting services. CSA No. 1 levies an annual charge included on property tax bills. This USP presumes that the Project will have Decorative Street and Safety lights; should the type of lighting change, the rate would be modified accordingly. CSA No. 1 rate change proceedings are required to fund the proposed Decorative Street and Safety Lights. **Table 1.4** and **Table 1.5** in *Section 1* includes the annual CSA No. 1 rate.

Other County Services

This section briefly describes a variety of other County services not included in the USP. These services are not evaluated more fully because each one is a complicated operation that would require a separate study. Each of these services is an enterprise fund for which user charges/rates are established in amounts to full cover the cost of service.

Sewer

The Sacramento Area Sewer District (SASD) will operate and maintain sewer trunk and collection systems serving the Project, while Sacramento Regional County Sewer District (Regional San) will operate and maintain the regional wastewater treatment plant and major interceptor sewer lines connecting the plant to SASD's system. The WJHMP will fund maintenance of sewer facilities by paying monthly user sewer rates. Because these rates are ultimately paid directly by end users, they are not included in this USP.

Water

The Sacramento County Department of Water Resources (Sac County DWR) and California American Water (Cal Am) will provide water supply services to the WJHMP. The Sacramento County Water Agency (SCWA), which operates under the auspices of Sac County DWR, provides planning, development, facility design, and operations and maintenance for water supply services to multiple areas of unincorporated Sacramento County. The WJHMP is located within Zone 40, a benefit zone created for the planning, design, and construction of water supply facilities. The WJHMP is also located within Zone 41, a benefit zone responsible for the ongoing maintenance and operation of these facilities. The WJHMP will participate in Zone 41 through end user payments of monthly water rates. Because these rates are ultimately paid directly by end users, they are not included in this USP. Cal Am provides service to portions of the Project and charges rates to fund the ongoing maintenance, repair and replacement of water facilities. These rates are billed directly to and paid directly by end user and are not included in this USP.

Animal Control

The County Department of Animal Care and Regulation will provide animal control services to the Project. The Project FIA estimates costs and revenues associated with Animal Control services for the WJHMP.

Code Enforcement

The County's Code Enforcement Division will provide County code enforcement services to the Project. The Project FIA estimates costs and revenues associated with code enforcement services for the WJHMP.

General Government

The County will provide a variety of general government services to the Project. These services, as well as their associated costs and revenues, are addressed in the Project FIA.

Solid Waste

The County Department of Waste Management and Recycling (DWMR) will provide residential solid waste services to the Project, while the Sacramento Regional Solid Waste Authority (SWA) will coordinate commercial solid waste services, provided by authorized private companies. Residential, commercial and industrial development will be planned to accommodate collection vehicle specifications (e.g. turning radii and clearances), subject to State and/or local agency codes. Construction and development debris from development activities within the Project should also be planned and constructed to adhere to diversion mandates, California Green Building Standards, and Kiefer landfill diversion rates. Because rates for solid waste are ultimately paid directly by end users, they are not included in this USP.

Table 4.1 ***Annual Road Maintenance Summary ($2023)***
WJHMP Project

Item	Type	Area A	Area B	Area C	Total Costs
					[1]
Collector	Roadway	$ 138,606	$ 470,543	$ 274,598	$ 883,746
Arterial	Roadway	$ 251,403			$ 251,403
Subtotal Collector/Arterial Roadway		**$ 390,009**	**$ 470,543**	**$ 274,598**	**$ 1,135,149**
Arterial	Frontage	$ 357,194	$ 134,023	$ 307,534	$ 798,751
Thoroughfare	Frontage	$ 614,619	$ 351,809	$ 762,852	$ 1,729,280
Subtotal Arterial/Thoroughfare Frontage		**$ 971,813**	**$ 485,832**	**$ 1,070,386**	**$ 2,528,031**
Total Road Maintenance Costs		**$ 1,361,822**	**$ 956,375**	**$ 1,344,984**	**$ 3,663,180**
Minus Property Tax Revenues		N/A	N/A	N/A	***$ 113,791***
Minus Measure A Revenues		N/A	N/A	N/A	***$ 287,011*** [2]
Net Annual Road Maintenance Costs		N/A	N/A	N/A	**$ 3,262,378**

Footnotes:
[1] See Appendix B for details.
[2] See FIA for details.

Table 4.2 *Estimated Gross Annual On-Site Trails Maintenance Costs ($2023)*
WJHMP Project

	Area A		Area B		Area C		Buildout				
									Repair/ Replacement Costs		
Item	LF	Annual Cost [1]	LF	Annual Cost [1]	LF	Annual Cost [1]	LF	Subtotal Annual Cost	Trails Construction [2]	Repair/ Replacement (1%)	Total Trails Annual Cost
Regional Trails											
Trails	36,700	$ 70,872	19,545	$ 37,744	26,420	$ 51,020	82,665	$ 159,636	$ 27,210,011	$ 272,100	$ 431,736
Landscaping							-	$ -	N/A		
Subtotal On-Site Regional Trails	**36,700**	**$ 70,872**	**19,545**	**$ 37,744**	**26,420**	**$ 51,020**	**82,665**	**$ 159,636**	**$ 27,210,011**	**$ 272,100**	**$ 431,736**
Local Trails											
Trails	25,160	$ 44,749	12,870	$ 22,890	7,220	$ 12,841	45,250	$ 80,480	$ 12,988,560	$ 129,886	$ 210,366
Landscaping							-	$ -	N/A		
Subtotal Local Trails	**25,160**	**$ 44,749**	**12,870**	**$ 22,890**	**7,220**	**$ 12,841**	**45,250**	**$ 80,480**	**$ 12,988,560**	**$ 129,886**	**$ 210,366**
Total Trails		**$ 115,621**		**$ 60,634**		**$ 63,861**		**$ 240,116**	**$ 40,198,571**	**$ 401,986**	**$ 642,102**

Footnotes:
[1] See Appendix C for estimated costs.
[2] From Financing Plan, June 2024.

Table 4.3

Annual Drainage Maintenance Summary ($2023)
WJHMP Project

Item	Area A	Area B	Area C	Buildout Amount
Drainage Maintenance [1]				
Basin	$ 290,753	$ 109,032	$ 327,097	$ 726,881
Levee	$ 1,334,635	$ 415,824	$ 1,068,863	$ 2,819,322
Subtotal Maintenance	$ 1,625,388	$ 524,856	$ 1,395,959	**$ 3,546,203**
Capital Replacement Budget [2]				
Basin	$ -	$ -	$ -	$ -
Levee	$ -	$ -	$ -	$ -
Subtotal Replacement Costs	$ -	$ -	$ -	**$ -**
Total Annual Drainage Maintenance Costs				**$ 3,546,203**

Footnotes:
[1] See Appendix D for estimated costs.
[2] Included in maintenance cost. See Table 6.1.

Table 4.4

Annual Open Space Maintenance ($2023)
WJHMP Project

Item	Area A	Area B	Area C	Buildout Amount
Open Space				
Enhanced Landscaping	$ -	$ 551,031	$ -	$ 551,031
No Enhancement	$ 1,833,563	$ -	$ 1,639,708	$ 3,473,271
Preserve	$ -	$ -	$ -	$ -
Urban Farm	$ 570,498	$ -	$ 530,968	$ 1,101,466
FPA	$ -	$ 87,282	$ 427,557	$ 514,840
Total Open Space Maintenance	$ 2,404,061	$ 638,313	$ 2,598,233	**$ 5,640,607**

Footnotes:
[1] See Appendix E for estimated costs.

Table 4.5 ***WJHMP Transit Revenues***
WJHMP Project

Item	TMA Cost [1]	Admin. Cost	TMA Rate	DUE Factor	Transit Rate	Buildout DUEs		Buildout Revenue
Residential	*per DUE*		*per DUE*		*per Unit*	*DUEs*	*Units*	
Very Low Density	$ 127	Included	$ 126.88	1.17	$ 148.45	269	230	$ 34,143
Low Density	$ 127	Included	$ 126.88	1.00	$ 126.88	9,774	9,774	$ 1,240,125
Medium Density	$ 127	Included	$ 126.88	1.00	$ 126.88	820	820	$ 104,042
High Density	$ 127	Included	$ 126.88	0.57	$ 72.32	2,073	3,636	$ 262,961
Mixed Use Residential	$ 127	Included	$ 126.88	0.57	$ 72.32	1,154	2,024	$ 146,379
Subtotal Residential						**14,089**	**16,484**	**$ 1,787,650**
Non-Residential Development	*per DUE*		*per DUE*		*per 1,000 Bldg SF*	*DUEs*	*Bldg SF*	
Mixed Use - Commercial	$ 30	Included	$ 30.00	1.09	$ 32.70	1,336	1,225,703	$ 40,080
Commercial	$ 30	Included	$ 30.00	1.09	$ 32.70	3,451	3,166,067	$ 103,530
Employment	$ 30	Included	$ 30.00	0.96	$ 28.80	6,178	6,434,904	$ 185,325
Industrial	$ 30	Included	$ 30.00	0.60	$ 18.00	1,210	2,017,073	$ 36,307
Subtotal Non-Residential						**12,175**	**12,843,747**	**$ 365,243**
Annual Project Revenues						**26,264**		**$ 2,152,894**

Footnotes:
[1] Rates based on existing transit services/trip reduction services for CSA No. 10.

Section 5: Independent Agency Services

Introduction

Table 1.1 in *Section 1* provides a summary of urban services that will be provided by independent agencies. This section describes the estimated costs and sources of funding for these services as the WJHMP builds out:

- Fire Protection: Sacramento Metropolitan Fire District (SMFD)
- Library Services: Sacramento Public Library Authority (SPLA)
- Public Transit: Sacramento Regional Transit (Sac RT)
- Park Maintenance and Recreation Services: Cordova Recreation and Park District (Cordova RPD) & Southgate Recreation and Park District (Southgate RPD)
- Habitat/Wetlands Maintenance: South Sacramento Habitat Conservation Plan (SSHCP)
- Other Services: Electricity, Natural Gas, and Communications

Fire Protection

The SMFD will provide fire services to the WJHMP. The SMFD is a special district governed by a Board of Directors elected by voters within the 9 divisions that comprise the SMFD. Its service area includes Citrus Heights, Rancho Cordova, unincorporated areas of Sacramento County, and a small, unincorporated portion of Placer County. The WJHMP falls within Division 4 & 5 of the SMFD.

Estimated Annual Services Costs

In 2013, the SMFD prepared a services plan for the JHMPA as a whole. This plan identifies the need for 12 engines, 3 ladder trucks, and 2 battalion chiefs to serve approximately 260,000 new people in the JHMPA. The SMFD had originally included an allocation of 18 percent of persons served in the Jackson Corridor, based on the land use plans identified at that time for the WJHMP and other proposed projects in the JHMPA. Based on the forecasted number of new persons, the WJHMP's proportionate share of costs at Project Buildout represents approximately 48 percent (as shown in **Table 5.1**) of the JHMPA. The WJHMP's ultimate allocation will be determined during implementation, considering not only the WJHMP's final land use plan but also those of other projects in the JHMPA.

The SMFD will identify any existing stations that have the ability to provide service to initial development given District service standards. If existing station(s) are identified, SMFD will also calculate how many persons served can be added to the area before a new station is required.

The SMFD will identify the annual costs to operate the new station, including any benchmarks for increased service as the population grows. The project proponent will calculate the number of units that need to be developed to fully fund the operation of that station.

Table 5.1 contains an estimate of gross annual fire protection and emergency services costs as well as WJHMP's proportionate share of these costs for the Project. These "per engine" costs were provided by SMFD staff in 2018.

Estimated Annual Revenues: Property Tax

The primary source of revenues utilized to fund fire protection and emergency services for the WJHMP will be property tax revenues. **Table 3.5** in *Section 3* identifies the estimated revenues generated by the Project. **Table 5.2** compares these revenues to estimated annual operating costs at Project Buildout. **Table 2.3** provide supporting calculations for the estimated number of persons served for purposes of fire maintenance calculations—in this figure, reflective of SMFD practices, each employee counts as one resident instead of ½ resident.

Net Annual Fire Services Costs

The analysis shown in **Table 5.2** indicates that revenues exceed projected annual costs at Buildout. When the Project moves forward with implementation, service costs could be less than analyzed in the standalone forecast described in this USP. Specifically, if more than one project develops concurrently, a rural level of service (LOS) (14-minute drive time) or emerging suburban LOS (10-minute drive time), may be applied to multiple projects as they develop—the actual LOS level will depend on the overall density of developing areas. Rural and/or emerging LOS levels may produce a delay in the need for one or more new station(s). When individual projects move forward with development, these efficiencies will be identified based on the location and scale of other new development occurring at that time within the Jackson Corridor service area.

Until the operation of the fire station is fully funded, a temporary funding shortfall could occur, created by the difference in the SMFD's operating costs compared to tax revenues. The shortfall would be cured as additional development in the JHMPA occurs, and tax revenues increase to a level that is sufficient to fund the SMFD's costs to operate that station. To calculate the temporary shortfall, SMFD will compare the estimated annual operating costs for the new station and its first engine to the tax revenues generated by the area served by that station and engine. If a temporary shortfall is anticipated at the time of WJHMP implementation, a funding mechanism would be necessary to address the shortfall, such as a Services CFD. If the funding mechanism is necessary, it would be required prior to the first small lot tentative subdivision map. Thereafter, SMFD would recalculate the difference annually until the shortfall is resolved.

Library Services

The SPLA will provide library services to the WJHMP. The SPLA is a joint power authority governed by a 15-member board comprised of elected officials from each of the member jurisdictions (with representation based on each jurisdiction's population). The SPLA operates 28 facilities and nearly 450,000 square feet of space.

Estimated Annual Services Costs

For purposes of this analysis, the USP assumes that the WJHMP will be financially responsible for maintaining a proportionate share of library space based on the SPLA's "modified" level of service. **Table 5.3** shows the SPLA's proposed annual library operations budget for FY 2022/23 (excluding capital costs, materials/books, and/or costs associated with deferred maintenance of existing facilities). Based on the SPLA's existing operating cost per square foot of library space systemwide, **Table 5.3** also calculates a proportionate share of operating costs that can be allocated to the WJHMP.

Estimated Annual Revenues (Existing Sources)

The SPLA relies on four primary sources of revenues to fund library services: City/County General Fund contributions, property tax revenues, parcel taxes (limited to the City of Sacramento), and grants/donations. New development in the WJHMP will generate property tax revenues, originally identified in *Section 2*, to the SPLA.

Net Annual Library Costs

Table 5.4 compares forecasted revenues to annual operating costs at Project buildout. This comparison yields a surplus of approximately $487,000 annually at Project Buildout.

Transit

Sac RT intends to provide Regional Transit service to WJHMP residents and workers. **Figure 3** shows the bus route planned by Sacramento RT within the Project. The planned bus route is not a final design and may be subject to change based on future development and high catchment areas, as well as high ridership demand along planned major arterials.

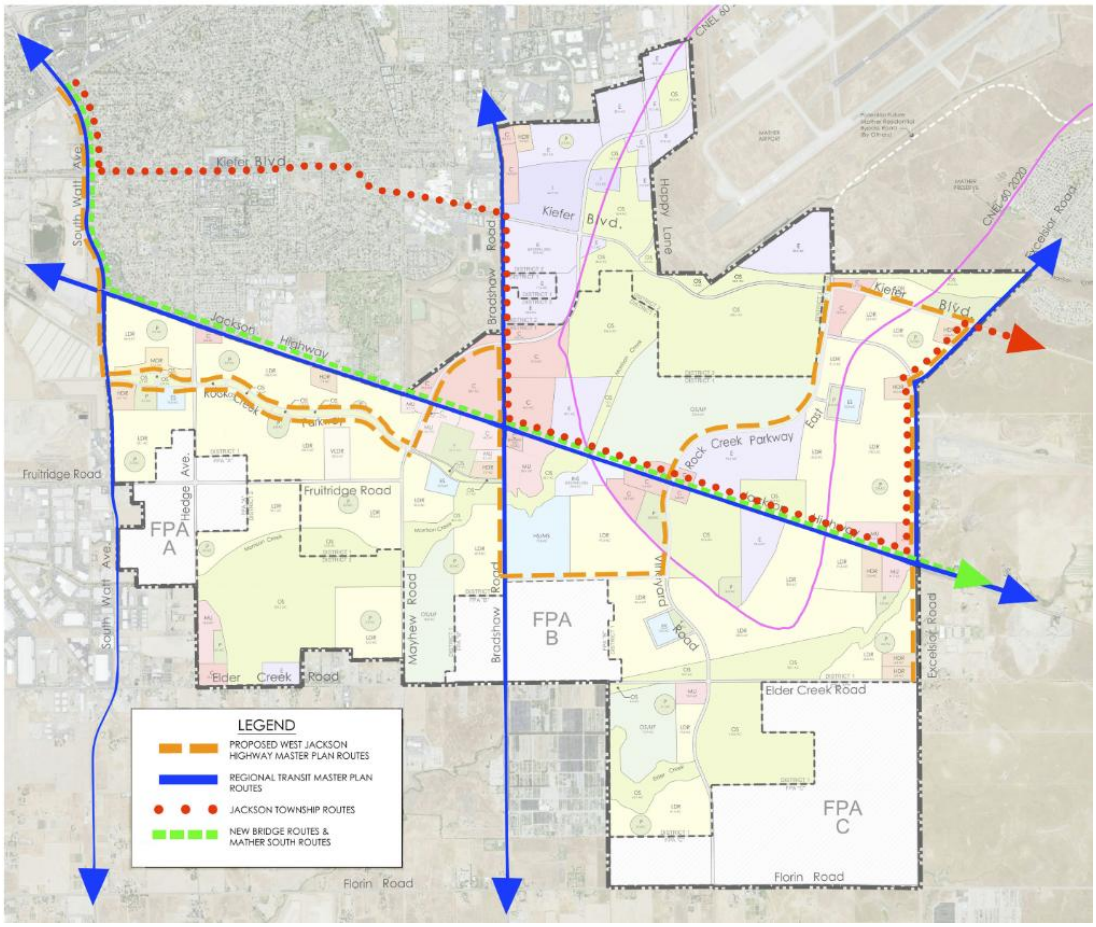
Estimated Annual Services Costs

Table 5.5 summarizes the regional transit financial forecasts. These forecasts were developed by Sac RT and include bus operations and amortized capital costs.

Estimated Annual Revenues

Sac RT expects to receive funding from Federal, State, and Regional sources, as well as some type of Project property-based assessment. This assessment could take the form of a Services CFD special tax or a traditional assessment. During Project implementation, the County and Sac RT will determine and form the appropriate funding mechanism. **Table 5.5** identifies the amount of the annual Assessment/Special Tax at Project Buildout. **Appendix F** provides additional information.

FIGURE 3



Parks

The Cordova Recreation and Park District (Cordova RPD) and Southgate Recreation and Park District (Southgate RPD) will both own neighborhood and community parks in the WJHMP. The County General Plan and each park district defines park sizes and naming conventions for each park type. The following table provides a summary of this information for CRPD and SRPD.

Park Type & Size Definition	Park Types			
Jurisdiction	**Pocket**	**Mini**	**Neighborhood**	**Community**
County General Plan	Less than 2 acres	2-5 Acres	5-10 acres	10+ Acres
CRPD	N/A	N/A	2-15 Acres	15+ Acres
SRPD	Less than 2 acres	2-5 Acres	5-10 Acres	10+ Acres

Established in 1958 as a special district, Cordova RPD is operated by a board of directors elected by residents within the district. **Figure 4** shows the existing boundary map for the Cordova RPD. Southgate RPD was established in 1956 as a special district and is also operated by a board of directors elected by residents with the Southgate RPD. **Figure 5** shows the existing boundary map for the Southgate RPD.

WJHMP On-Site Park Facilities

The WJHMP proposes to include at least 20 Neighborhood Parks and 3 Community Parks, all of which will be dedicated to and operated by Cordova RPD or Southgate RPD, depending upon if the site falls within the district's boundaries. **Figure 6** shows the location of the Neighborhood and Community Parks with each area of development demarcated. **Table**

5.6 provides a detailed listing of WJHMP park site and facilities by area.

Estimated Annual Costs: Park Maintenance

Cordova RPD and Southgate RPD staff estimate park maintenance costs of approximately $32,000 per acre for neighborhood parks and $40,000 per acre for community parks. **Table 5.7** contains an estimate of gross annual park maintenance costs at Project Buildout. **Appendix G** contains Cordova RPD's and Southgate RPD's park maintenance calculation.

FIGURE 4

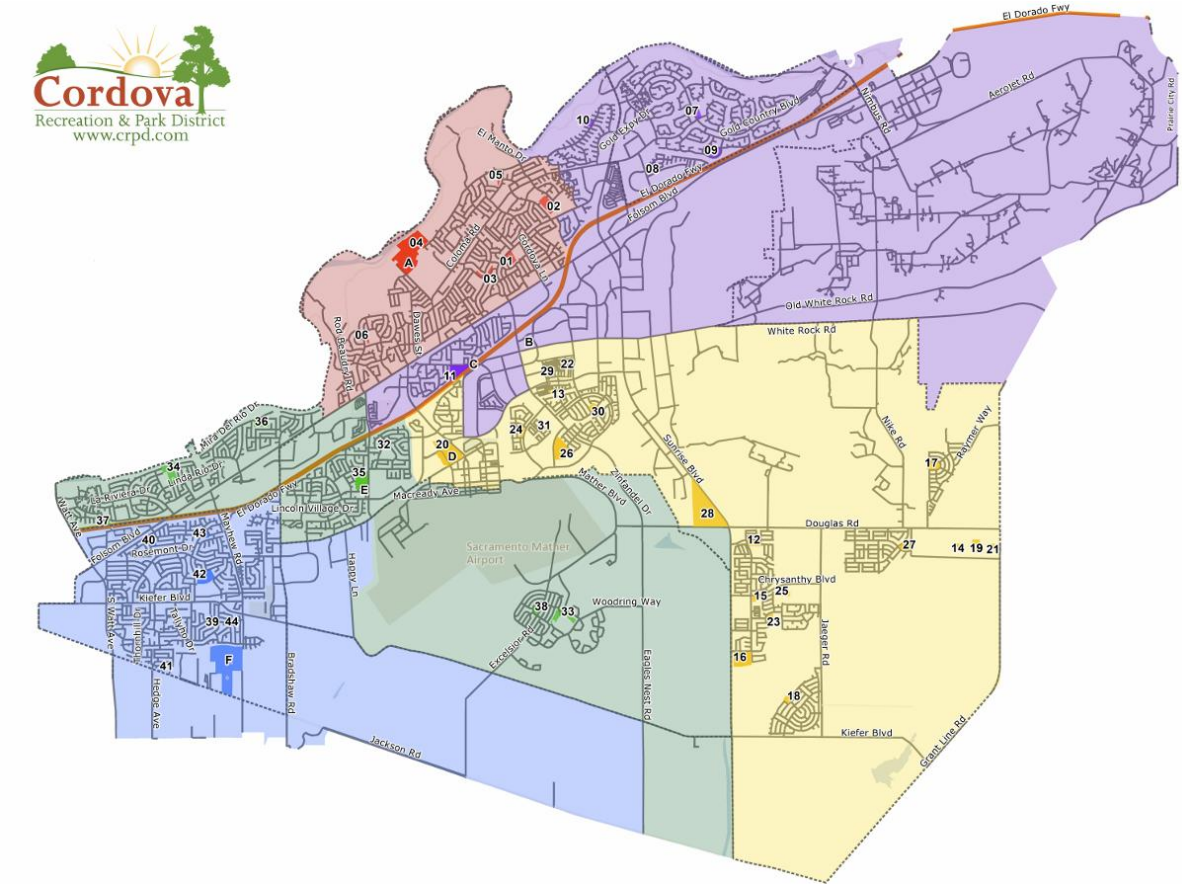


FIGURE 5

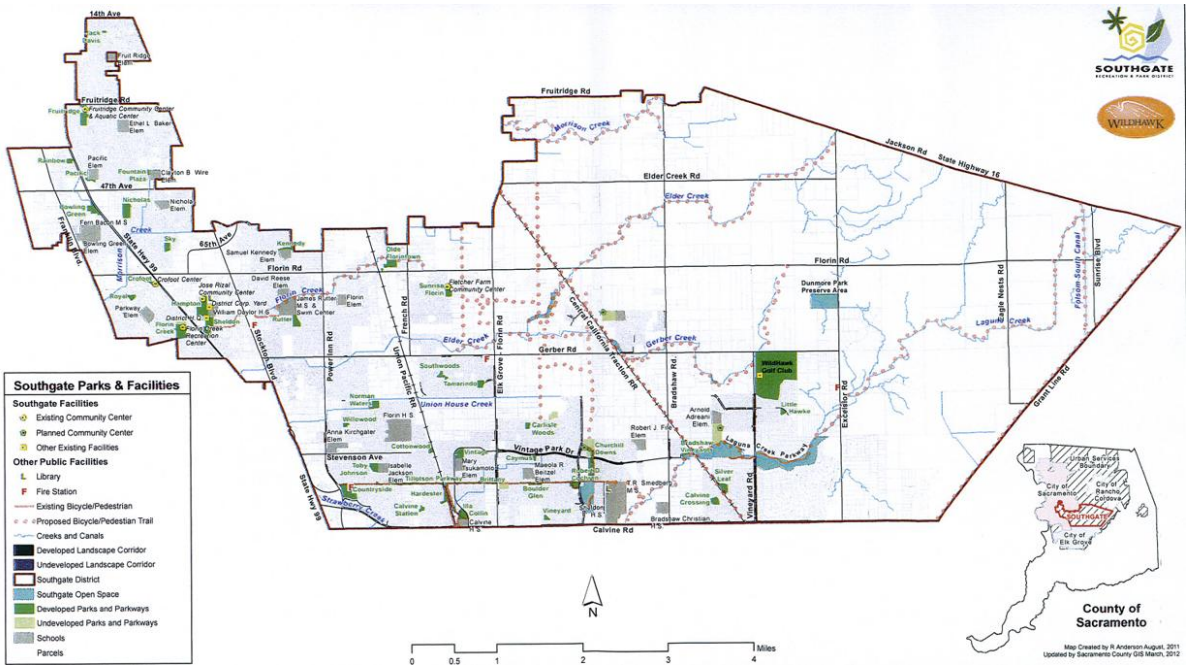
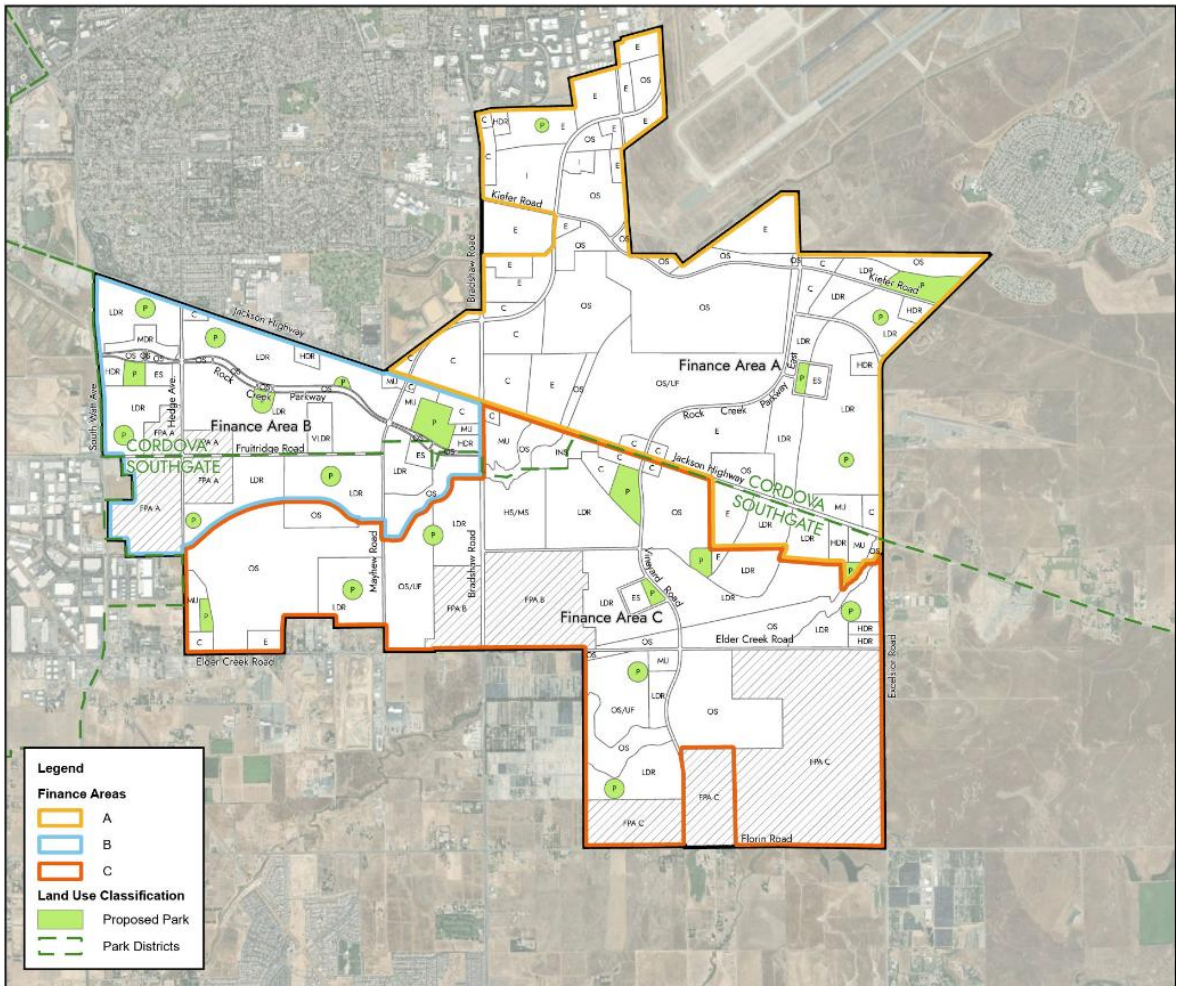


FIGURE 6



Estimated Annual Revenues: Funding Sources

Multiple sources of revenue will help fund park maintenance and recreation services within the WJHMP.

CFD No. 2018-01 Revenues (Cordova RPD)

The only source of revenues for maintenance identified by Cordova RPD is CFD No. 2018-01 funds. CFD 2018-01 is a special tax that will use an appropriate rate to support park maintenance, replacement plans (to avoid deferred maintenance), equipment, utilities, labor, services, and administration and overhead. **Table 5.8** contains an estimate of CFD revenues at buildout for the WJHMP. The Project generates an estimated $3.3 million in total revenues for CFD No. 2018-01.

CFD No. TBD Revenues (Southgate RPD)

The only source of revenue for maintenance identified by Southgate RPD will be a future community facilities district ("CFD"). The CFD will use an appropriate special tax rate to support park maintenance, replacement plans (to avoid deferred maintenance), equipment, utilities, labor, services, and administration and overhead. **Table 5.8** contains an estimate of CFD revenues at buildout for the WJHMP. The Project generates an estimated $3.9 million in total revenues for the proposed CFD.

Net Annual Fiscal Impacts

CRPD

Table 5.9, currently shows estimated revenues to Cordova RPD at Project buildout. When the Project's Finance Plan is being implemented and the developer and Cordova RPD are forming a new tax zone within CFD No. 2018-1 or a new CFD for the Project, special tax rates will be adjusted to ensure the appropriate tax is charged for the necessary services.

SRPD

Table 5.9, currently shows estimated revenues to Southgate RPD at Project buildout. When the Project's Finance Plan is being implemented and the developer and Southgate RPD are forming a new CFD for the Project, special tax rates will be adjusted to ensure the appropriate tax is charged for the necessary services.

Habitat/Wetlands

The SSHCP is a multi-jurisdictional collaboration that includes Sacramento County, the cities of Rancho Cordova and Galt, the Sacramento County Water Agency, the Sacramento County Regional Sanitation District, and the Capital South East Connector Joint Powers Authority. The purpose of the SSHCP is to create an approximately 34,000- acre preserve system and an abbreviated process for compliance with the Federal and State Endangered Species Acts, as well as Section 404 of the federal Clean Water Act.

A new Joint Powers Authority called the South Sacramento Conservation Agency (SSCA) has been created to implement the SSHCP. The SSCA is responsible for ensuring compliance with the terms of the SSHCP, the associated Implementing Agreement and all permits issued by the regulatory agencies.

This USP assumes that the WJHMP will mitigate its impacts on wetlands and upland habitat through participation in the SSHCP. The provision of the on-site Wetland Preserve will partially offset mitigation requirements. The SSHCP fee includes components for not only land acquisition and restoration/creation of habitat but also for operations and maintenance in perpetuity.

As such, SSHCP fees already include funding for the ongoing management of habitat land associated with the mitigation requirements for the WJHMP.

This USP presumes that the master developer or builder will dedicate its share of on-site WJHMP Wetland Preserve or pay mitigation fees as appropriate prior to the start of development where resources are impacted, and that the SSCA will provide management and maintenance as part of the larger SSHCP from that point forward.

Other Services

This section briefly describes a variety of other Independent Agency services not included in the USP because funding will be provided through end user fees.

Electricity

Electricity services will be provided to the Project by Sacramento Municipal Utility District (SMUD). This entity provides electricity to County residents and commercial users. Electricity service is funded through user service charges.

Natural Gas

Pacific Gas & Electric (PG&E) will provide natural gas services to the Project. These services will be funded through user service charges based on tariffs set by the California Public Utilities Commission.

Communications

AT&T and/or Comcast will provide dial tone, video, and internet services within the Project. These services will be funded through user service charges.

Education

The Project will within the Elk Grove Unified School District and Sacramento City Unified School District and will provide K – 12 educational services. These services will be funded through State funding and property taxes.

Table 5.1 *Estimated Annual Operating Cost Share, Fire Services ($2023)*
WJHMP Project

Item	District	Buildout Amount	Buildout % of District	Area A Amount	Area A % of District	Area B Amount	Area B % of District	Area C Amount	Area C % of District
Population Growth									
Projected Amount (Mid-Point)	**127,000**	**58,370 [1]**	**46%**	**20,069 [1]**	**16%**	**15,404 [1]**	**12%**	**22,897 [1]**	**18%**
New Annual Operating Costs to Serve All Growth [2]									
Type 1 Engines (6.5)	$ 23,285,901	$ 10,702,286	46%	$ 3,679,644	16%	$ 2,824,395	12%	$ 4,198,247	18%
Ladder Truck (1)	$ 4,200,110	$ 1,930,386	46%	$ 663,702	16%	$ 509,440	12%	$ 757,244	18%
Battalion Chief (1)	$ 1,482,392	$ 681,313	46%	$ 234,248	16%	$ 179,802	12%	$ 267,262	18%
Total Annual Operating Share	**$ 28,968,403**	**$ 13,313,985**		**$ 4,577,595**		**$ 3,513,638**		**$ 5,222,753**	

Footnotes:
[1] See Table 2.3 for detailed calculation.
[2] Consistent with cost data represented in the Jackson Township USP.

Table 5.2 ***Summary of Net Annual Fire Maintenance Costs (2022/2023$)***
WJHMP Project

Item	Buildout	Area A	Area B	Area C
Gross Sac Metro Fire Maintenance Cost	$ 13,313,985	$ 4,577,595	$ 3,513,638	$ 5,222,753
Less Property Tax Revenue	$ 43,469,176	$ 17,038,815	$ 10,702,181	$ 15,728,180
Net Annual Fire Service Cost	**$ (30,155,191)**	**$ (12,461,220)**	**$ (7,188,543)**	**$ (10,505,428)**
Net Annual Fire Service Cost (Rounded)	**$0**	**$0**	**$0**	**$0**

Table 5.3

Library Estimated Annual Service Costs ($2023)
WJHMP Project

Item	Buildout		Area A	Area B	Area C
SPLA Annual Budget (Final FY 2022/23)	$ 47,297,000	[1]			
SPLA Library Space (Sq.Ft.)	452,283	[2]			
Operational Cost per Sq.Ft.	$ 104.57		$ 104.57	$ 104.57	$ 104.57
WJHMP Demand for Library Space (Sq.Ft.)	15,330		3,496	4,774	7,061
WJHMP Proportionate Operating Budget	**$ 1,603,131**		**$ 365,577**	**$ 499,203**	**$ 738,350**

Footnotes:
[1] Based on information from SPLA budget.
[2] From SPLA Facility Master Plan Update, December 7, 2016. Adjusted by SPLA staff to reflect 2017 Library Space. SPLA staff confirmed (Sept. 2019) that no new library space has been developed since 2017.

Table 5.4

Summary of Net Annual Library Costs (2023$)
WJHMP Project

Item	Buildout	Area A [1]	Area B [1]	Area C [1]
Gross SPLA Annual Operating Costs [1]	$ 1,603,131	$ 365,577	$ 499,203	$ 738,350
Less Forecasted Property Tax Revenue [2]	$ 2,347,173	$ 920,032	$ 577,878	$ 849,263
Net Annual SPLA Service Cost	**$ -**	**$ -**	**$ -**	**$ -**

Footnotes:
[1] From Figure 5.3.
[2] From Figure 3.5.

Table 5.5

Regional Transit Financial Forecasts Summary ($2023)
WJHMP Project

Item			Buildout				
Ridership	*See Appendix F for supporting information.*						
Program Type			All-day Service				
Project Characteristics	Units	DUE Factor	DUEs		Rate		Revenue
Residential Dwelling Units							
Very Low Density	230	1.17	269	$	211.06	$	48,543
Low Density	9,774	1.00	9,774	$	180.39	$	1,763,131
Medium Density	820	1.00	820	$	180.39	$	147,920
High Density	3,636	0.57	2,073	$	102.82	$	373,862
Mixed Use	2,024	0.57	1,154	$	102.82	$	208,112
Total - Residential	16,484		14,089			$	2,541,568
Non-Residential Building SF		Per 1,000 BSF					
Mixed Use Commercial	1,225,703	1.09	1,336	$	196.63	$	241,004
Commercial	3,166,067	1.09	3,451	$	196.63	$	622,528
Employment	6,434,904	0.96	6,178	$	173.17	$	1,114,360
Industrial	2,017,073	0.60	1,210	$	108.23	$	218,316
Total - Residential	12,843,747		12,175			$	2,196,208
Total			26,264			$	4,737,776
Operating Expenses							
Transit Operations			$	3,382,796			
ADA Paratransit Cost			$	671,280			
Capital Expenses			$	1,092,407			
Total Expenses			**$**	**5,146,483**			
Revenues							
Fare Revenue			$	408,707			
RT In-Kind Match from Federal, State, and Measure A Revenues (capped)							
Assessment Per DUE			$	180.39			
Assessment Revenue			$	4,737,776			
Total Revenues (incl. Project Assessment)			**$**	**5,146,483**			
Net Income/(Loss)			$	-			
Transfer (to)/from Reserve			$	-			

Table 5.6

WJHMP Park Facilities
WJHMP Project

Land Use	Description	Acreage			
		Area A [1]	Area B [1]	Area C [1]	Buildout [1]
Cordova Recreation & Park District					
Park	Neighborhood	13.33	19.23	-	32.55
Park	Community	24.23	37.95	-	62.18
		37.55	57.18	-	94.73
Total WJHMP Parks (CRPD)		**37.55**	**57.18**	**-**	**94.73**
Southgate Recreation & Park District					
Park	Neighborhood [2]	5.00	10.00	48.91	63.90
Park	Community [3]	-	4.61	56.11	60.72
		5.00	14.61	105.02	124.62
Total WJHMP Parks (SRPD)		**5.00**	**14.61**	**105.02**	**124.62**

Footnotes:
[1] Acreage estimates detailed in Appendix G.
[2] Neighborhood parks are 5 to 10 acres and serve the immediate neighborhood.
[3] Community parks are more than 10 acres and generally serve a 3-mile radius.

Table 5.7 ***Estimated Annual WJHMP Park Maintenance Costs ($2023)***
WJHMP Project

Item	Net Annual Cost Per Acre	Cordova Recreation & Park District							
		Area A		Area B		Area C		Buildout	
		Amount	Cost	Amount	Cost	Amount	Cost	Amount	Cost
Park Maintenance	[1]	*Acres*		*Acres*		*Acres*		*Acres*	
Neighborhood Parks	$ 32,250	13.33	$ 429,816	19.23	$ 620,012	-	$ -	32.55	$ 1,049,828
Community Parks	$ 39,989	24.23	$ 968,776	37.95	$ 1,517,684	-	$ -	62.18	$ 2,486,460
Total Annual Parks Maintenance Cost		**37.5536**	**$ 1,398,593**	**57.1775**	**$ 2,137,696**	**-**	**$ -**	**94.7311**	**$ 3,536,289**
Total Annual Parks Maintenance Cost (Rounded)									
Total Annual Park Maintenance Costs			**$ 1,398,593**		**$ 2,137,696**		**$ -**		**$ 3,536,289**

Item	Net Annual Cost Per Acre	Southgate Recreation & Park District							
		Area A		Area B		Area C		Buildout	
		Amount	Cost	Amount	Cost	Amount	Cost	Amount	Cost
Park Maintenance	[1]	*Acres*		*Acres*		*Acres*		*Acres*	
Neighborhood Parks	$ 32,250	5.00	$ 161,122	10.00	$ 322,396	48.91	$ 1,577,278	63.90	$ 2,060,796
Community Parks	$ 39,989	-	$ -	4.61	$ 184,426	56.11	$ 2,243,712	60.72	$ 2,428,138
Total Annual Parks Maintenance Cost		**4.99611**	**$ 161,122**	**14.6088**	**$ 506,822**	**105.02**	**$ 3,820,989**	**124.621**	**$ 4,488,934**
Total Annual Parks Maintenance Cost (Rounded)									
Total Annual Park Maintenance Costs			**$ 161,122**		**$ 506,822**		**$ 3,820,989**		**$ 4,488,934**

Footnotes:
[1] See Appendix G for supporting calculations.

Table 5.8 *Projected WJHMP CFD Revenues ($2023/2024)*
WJHMP Project

	Cordova Recreation & Park District											
	Buildout			Area A			Area B			Area C		
Item	Dwelling Units/Acres	Tax Rate per Year	Total CFD Funds	Dwelling Units/Acres	Tax Rate per Year	Total CFD Funds	Dwelling Units/Acres	Tax Rate per Year	Total CFD Funds	Dwelling Units/Acres	Tax Rate per Year	Total CFD Funds
Residential[2]	*Units*	*Per Unit*		*Units*	*Per Unit*		*Units*	*Per Unit*		*Units*	*Per Unit*	
Very Low Density	40	$ 515	$ 20,593	-	$ 515	$ -	40	$ 515	$ 20,593	-	$ 515	$ -
Low Density	4,092	$ 515	$ 2,106,812	1,682	$ 515	$ 865,944	2,410	$ 515	$ 1,240,868	-	$ 515	$ -
Medium Density	246	$ 515	$ 126,648	-	$ 515	$ -	246	$ 515	$ 126,648	-	$ 515	$ -
High Density	1,775	$ 412	$ 731,161	810	$ 412	$ 333,610	965	$ 412	$ 397,552	-	$ 412	$ -
Mixed Use Residential [1]	1,338	$ 412	$ 551,074	347	$ 412	$ 142,917	459	$ 412	$ 189,045	532	$ 412	$ 219,112
Subtotal Residential	**7,492**		**$ 3,536,289**	**2,839**		**$ 1,342,470**	**4,121**		**$ 1,974,707**	**532**		**$ 219,112**
Non-Residential [2]	*Acres*	*Per Acre*		*Acres*	*Per Acre*		*Acres*	*Per Acre*		*Acres*	*Per Acre*	
Mixed Use - Commercial	74		$ -	19		$ -	25		$ -	30		$ -
Commercial	242		$ -	217		$ -	21		$ -	4		$ -
Employment	430		$ -	393		$ -	37		$ -	-		$ -
Industrial	75		$ -	75		$ -	0		$ -	-		$ -
Subtotal Non-Residential	**821**		**$ -**	**705**		**$ -**	**83**		**$ -**	**33**		**$ -**
Total Annual CFD Revenues [4]			**$ 3,536,289**			**$ 1,342,470**			**$ 1,974,707**			**$ 219,112**

	Southgate Recreation & Park District											
	Buildout			Area A			Area B			Area C		
Item	Dwelling Units/Acres	Tax Rate per Year	Total CFD Funds	Dwelling Units/Acres	Tax Rate per Year	Total CFD Funds	Dwelling Units/Acres	Tax Rate per Year	Total CFD Funds	Dwelling Units/Acres	Tax Rate per Year	Total CFD Funds
Residential[2]	*Units*	*Per Unit*		*Units*	*Per Unit*		*Units*	*Per Unit*		*Units*	*Per Unit*	
Very Low Density	190	548	$ 104,183	-	548	$ -	0	548	$ -	190	548	$ 104,183
Low Density	5,682	548	$ 3,115,496	334.00	548	$ 183,144	954.75	548	$ 523,522	4393	548	$ 2,408,831
Medium Density	574	548	$ 314,744	-	548	$ -	0	548	$ -	574	548	$ 314,744
High Density	1,861	375	$ 697,401	375.00	375	$ 140,548	57.75	375	$ 21,644	1428	375	$ 535,208
Mixed Use Residential [1]	686	375	$ 257,110	211.00	375	$ 79,082	0	375	$ -	475	375	$ 178,028
Subtotal Residential	**8,993**		**$ 4,488,934**	**920**		**$ 402,774**	**1,013**		**$ 545,166**	**7,060**		**$ 3,540,994**
Non-Residential [2]	*Acres*	*Per Acre*		*Acres*	*Per Acre*		*Acres*	*Per Acre*		*Acres*	*Per Acre*	
Mixed Use - Commercial	38			11.71			-			26.44		
Commercial	49			-			-			49.07		
Employment	63			32.97			12.18			17.68		
Industrial	79			-			-			79.30		
Subtotal Non-Residential	**229**		**$ -**	**45**		**$ -**	**12**		**$ -**	**172**		**$ -**
Total Annual CFD Revenues			**$ 4,488,934**			**$ 402,774**			**$ 545,166**			**$ 3,540,994**

Footnotes:
[1] Acreage spilt 60% residential and 40% non-residential.
[2] Rates are preliminary and subject to change.

Table 5.9

Net Annual Park Maintenance Costs ($2023)
WJHMP Project

Cordova Recreation & Park District					
Item	**Source**	**Buildout**	**Area A**	**Area B**	**Area C**
CFD Revenue	Table 5.8	$ 3,536,289	$ 1,342,470	$ 1,974,707	$ 219,112
Total Annual Revenues		**$ 3,536,289**	**$ 1,342,470**	**$ 1,974,707**	**$ 219,112**
Less Park Maintenance Costs [1]	Table 5.7	$ (3,536,289)	$ (1,398,593)	$ (2,137,696)	$ -
Net Park Maintenance Revenues		**$ -**	**$ (56,122)**	**$ (162,989)**	**$ 219,112**
Net Reserves [2]		**$ -**	**$ (56,122)**	**$ (162,989)**	**$ 219,112**
Net Reserves as a % of Total Revenues		**0%**	**-4%**	**-8%**	**100%**
Net Park Maintenance Costs (Rounded)		**$ -**	**$ -**	**$ -**	$ -

Southgate Recreation & Park District					
Item	**Source**	**Buildout**	**Area A**	**Area B**	**Area C**
CFD Revenue	Table 5.8	$ 4,488,934	$ 402,774	$ 545,166	$ 3,540,994
Total Annual Revenues		**$ 4,488,934**	**$ 402,774**	**$ 545,166**	**$ 3,540,994**
Less Park Maintenance Costs [1]	Table 5.7	$ (4,488,934)	$ (161,122)	$ (506,822)	$ (3,820,989)
Net Park Maintenance Revenues		**$ -**	**$ 241,651**	**$ 38,344**	**$ (279,995)**
Net Reserves [2]		**$ -**	**$ 241,651**	**$ 38,344**	**$ (279,995)**
Net Reserves as a % of Total Revenues		**0%**	**60%**	**7%**	**-8%**
Net Park Maintenance Costs (Rounded)		**$ -**	**$ -**	**$ -**	$ -

Footnotes:
[1] This number is an estimate reflected in Appendix G
[2] Final numbers to be determined during implementation.

Section 6:
Synthesis of Funding Sources

Several funding sources will be used to fund the delivery of municipal and urban services described in this USP. Some existing tax and/or assessment programs are already in place to fund certain items, but this USP also includes new planned or proposed special taxes/assessments to provide additional needed funding. The subsections below list and describe the major existing and proposed new funding sources.

Existing Funding Sources

Property Tax Revenues

New development in the WJHMP will generate property tax revenues, a portion of which will be funneled directly to local agencies providing maintenance and/or programming services. **Table 3.5** in *Section 3* contains an estimate of revenues generated by the Project, which will go to help fund the following services:

- Road Maintenance
- Library Services
- Fire Services
- Park Maintenance and Recreation Services

Existing CFD(s)

The WJHMP will participate in existing CFD's for services described in this USP. There are currently two existing CFD's into which the WJHMP would annex:

- **County Police Services CFD (2005-1).** This CFD is described and analyzed in the Project FIA. Annexation into this CFD is required.
- **County CFD No. 2004-2**. The CFD 2004-2 is a Mello-Roos District for the purpose of collecting special taxes for provision of landscape maintenance and related services. Parcels may be required to annex to the district at the implementation stage. Please note, landscape maintenance is included in the WJHMP Services CFD.
- **Cordova RPD CFD 2018-1.** The Cordova Recreation and Park District's CFD 2018- 1 is a Mello-Roos District. The CFD was formed for the purpose of levying and collecting special taxes on all parcels of land within the boundaries of the CFD to fund the annual cost to acquire, construct, maintain and service public parkways, parks, open space, landscape setbacks, bike paths and landscaped medians and other programs and services within the CFD. When the Project's Finance Plan is being implemented and the developer and Cordova RPD are forming a new tax zone within CFD 2018-01 or a new CFD for the Project, special tax rates will be adjusted to ensure the appropriate tax is charged for the necessary services.

Existing CSA(s)

The WJHMP will participate in existing CSA's for services described in this USP:

- **Sacramento County CSA No. 1 Lights Sac Unincorporated Zone 1.** This CSA provides street lighting and safety lighting services to the unincorporated area of Sacramento County. CSA service charges are levied annually depending on the category of lights maintained. For this USP, it is assumed that the WJHMP will have decorative street and safety lights throughout the Project. CSA No. 1 rate change proceedings are required to fund the proposed Decorative Street and Safety lights.
- **Sacramento County CSA 10.** This CSA funds programs and services to implement trip reduction factors and enhanced transit. The Project would annex into this CSA, potentially as part of a new benefit zone. Table 4.5 provides a summary of the revenues generated by CSA No. 10.

Existing Assessments

The WJHMP will participate in the following existing assessments:

- **SCWA's Zone 13 drainage assessment.** This assessment is charged on a per-unit and per-building-square-foot basis.

Sac RT Existing Funding

Transit services in the WJHMP will receive some funding from federal, state, and regional sources that Sac RT receives. The funding amount from these sources was estimated by Sac RT and is summarized in **Table 5.5** in ***Section 5,*** **Table 6.3** and **Table 6.4**.

Proposed New Funding Sources

The USP proposes the creation of the following CFDs to fund WJHMP services, trails and Southgate RPD parks.

New WJHMP Services CFD

A CFD is a financing district that has the legal authority to levy and collect an annual special tax within a defined area. A Services CFD uses the revenue collected from the special tax to pay directly for annual services. Annual costs considered in this analysis include maintenance, contingencies for repair, and administration components. The Mello-Roos Community Facilities Act of 1982 (and its subsequent amendments) contains all of the rules and regulations regarding Services CFDs.

This USP proposes the creation of a Services CFD to fund gap costs for:

- Road maintenance (including landscaping adjacent to roads and landscaping along trails that are adjacent to roads)
- Drainage Facilities maintenance (including detention basins and drainage corridors that are maintained by the Sacramento County Department of Water Resources)
- Open Space maintenance (including areas along/around drainage facilities that are maintained by the Sacramento County Regional Parks Department)
- Library operations (if necessary)

Table 6.1 summarizes the estimated annual costs for these services that will not be funded through existing sources. This amount includes the cost to maintain and administer a CFD. **Table 6.2** allocates this cost across developable land uses in the Project. These are preliminary planning level estimates. Subsequent implementation level USP's will include an equitable cost allocation that is based on the specific needs of each development area. This will be particularly important for maintenance of drainage facilities, where not all development will require levee protection.

Table 6.3 summarizes the annual costs for transit services, while **Table 6.4** allocates this cost across developable land uses in the Project.

Trails Maintenance CFD

This USP reflects County staff's position that the Project will be responsible for funding maintenance of all 24 miles of on-site Regional Trails as well as on-site Local/Conventional Trails. As such, this USP proposes the creation of a Trails Maintenance CFD, which would fund the maintenance of all on-site trails as well as landscaping along trails not adjacent to roads. For purposes of this USP, maintenance costs for landscape corridors along trails adjacent to streets are included in the WJHMP CFD for Services. **Table 6.5** summarizes the annual costs for trails maintenance, while **Table 6.6** allocates this cost across developable land uses in the Project.

Southgate RPD Maintenance CFD

The Project will be responsible for funding maintenance of all neighborhood and community parks. As such, this USP proposes the creation of a Southgate RPD Maintenance CFD, which would fund the maintenance of all Southgate RPD facilities within the Project. The USP has assumed CFD special tax rates consistent with existing Southgate RPD maintenance CFDs. **Table 5.7** summarizes the annual costs for park maintenance, while **Table 5.8** allocates this cost across developable land uses in the Project.

2 Percent Test

Proposition 13 (passed in 1978) limits the general property tax levy to 1.00 percent of assessed value (AV). In addition to this ad-valorem tax, properties may also be subject to payments for bond indebtedness and, subject to Proposition 218, other assessments and property-related taxes. Over time, many communities have kept total residential property taxes and assessments (including overrides/ assessments) below 2.00 percent of the property's AV for residential units.

The 2 Percent Test measures the value of all taxes and assessments contained within the semi-annual property tax bill against the AV of the property. The 2 Percent Test does not include homeowner association (HOA) dues, which are typically charged directly by the HOA to the homeowner on a monthly basis.

Table 1.4 and **Table 1.5** in *Section 1* shows existing taxes and assessments for each residential land use density type in the Project, including all of the taxes and assessments discussed in this section of the USP.

As shown in **Table 1.4** and **Table 1.5**, existing, planned, and proposed taxes/assessments fall under 2% for all residential land use density types. These percentages include a potential WJHMP Infrastructure CFD, which could be created to fund the cost of capital projects described in the Financing Plan.

Table 6.1

WJHMP Services CFD Annual Cost ($2023)
WJHMP Project

Item	Source Reference	Amount
Annual Costs		
Road Maintenance	Table 4.1	$ 3,262,378
Drainage Facilities	Table 4.3	$ 3,546,203
Open Space	Table 4.4	$ 5,640,607
Library Operations	Table 5.4	$ -
Subtotal Annual Costs		**$ 12,449,189**
Repair/Replacement (Sinking) (15%)		$ 1,867,378
Subtotal Annual Costs with Repair/Replacement		**$ 14,316,567**
Administration (10%)		$ 1,431,657
Subtotal Annual Costs with Administration		**$ 15,748,224**
County Assessor Roll Administration (1%)		$ 157,482
Total CFD Annual Cost		**$ 15,905,706**

Table 6.2 *WJHMP Services CFD Cost Allocation ($2023)*
WJHMP Project

Item	Amount	Total DUE's	% of DUEs	Road Maintenance Cost Assignment	Road Maintenance Per Unit/BSF	Administrative Costs [1] Cost Assignment	Administrative Costs [1] Per Unit/BSF	Total Per Unit/BSF
Residential	*Units*				*per unit*		*per unit*	
Very Low Density	230	269	1%	$ 33,426	$ 145	$ 9,281	$ 40	$ 186
Low Density	9,774	9,774	37%	$ 1,214,072	$ 124	$ 337,087	$ 34	$ 159
Medium Density	820	820	3%	$ 101,856	$ 124	$ 28,280	$ 34	$ 159
High Density	3,636	2,073	8%	$ 257,437	$ 71	$ 71,477	$ 20	$ 90
Mixed Use Residential	2,024	1,154	4%	$ 143,304	$ 71	$ 39,788	$ 20	$ 90
Subtotal Residential	**16,484**	**14,089**	**54%**	**$ 1,750,094**		**$ 485,914**		
Non-Residential	*BSF*				*per BSF*		*per BSF*	
Mixed Use - Commercial	1,225,703	1,336	5%	$ 165,953	$ 0.14	$ 46,077	$ 0.04	$ 0.17
Commercial	3,166,067	3,451	13%	$ 428,666	$ 0.14	$ 119,019	$ 0.04	$ 0.17
Employment	6,434,904	6,178	24%	$ 767,336	$ 0.12	$ 213,051	$ 0.03	$ 0.15
Industrial	2,017,073	1,210	5%	$ 150,330	$ 0.07	$ 41,739	$ 0.02	$ 0.10
Subtotal Non-Residential	**12,843,747**	**12,175**	**46%**	**$ 1,512,284**		**$ 419,886**		
Total	**N/A**	**26,264**	**100%**	**$ 3,262,378**		**$ 905,799**		

Item	Amount	Factor	Total DUE's	% of DUEs	Drainage Facilities Cost Assignment	Drainage Facilities Per Unit/BSF	Administrative Costs [1] Cost Assignment	Administrative Costs [1] Per Unit/BSF	Total Per Unit/BSF
Residential	*Units*	*Net Acre*				*per unit*		*per unit*	
Very Low Density	230	98	98	4%	$ 124,194	$ 540	$ 34,483	$ 150	$ 690
Low Density	9,774	1,662	1,662	59%	$ 2,100,565	$ 215	$ 583,222	$ 60	$ 275
Medium Density	820	50	50	2%	$ 62,988	$ 77	$ 17,489	$ 21	$ 98
High Density	3,636	103	103	4%	$ 130,256	$ 36	$ 36,166	$ 10	$ 46
Mixed Use Residential	2,024	57	57	2%	$ 72,558	$ 36	$ 20,146	$ 10	$ 46
Subtotal Residential	**16,484**	**1,970**	**1,970**	**70%**	**$ 2,490,560**		**$ 691,504**		
Non-Residential	*BSF*	*Net Acre*				*per BSF*		*per BSF*	
Mixed Use - Commercial	1,225,703	38	38	1%	$ 48,372	$ 0.04	$ 13,430	$ 0.01	$ 0.05
Commercial	3,166,067	247	247	9%	$ 312,368	$ 0.10	$ 86,729	$ 0.03	$ 0.13
Employment	6,434,904	419	419	15%	$ 529,064	$ 0.08	$ 146,895	$ 0.02	$ 0.11
Industrial	2,017,073	131	131	5%	$ 165,839	$ 0.08	$ 46,045	$ 0.02	$ 0.11
Subtotal Non-Residential	**12,843,747**	**835**	**835**	**30%**	**$ 1,055,643**		**$ 293,099**		
Total		**N/A**	**2,805**	**100%**	**$ 3,546,203**		**$ 984,603**		

Item	Amount	Person per Household	Total DUE's	% of DUEs	Open Space Cost Assignment	Open Space Per Unit/BSF	Administrative Costs [1] Cost Assignment	Administrative Costs [1] Per Unit/BSF	Total Per Unit/BSF
Residential	*Units*					*per unit*		*per unit*	
Very Low Density	230	2.92	672	2%	$ 85,008	$ 370	$ 23,602	$ 103	$ 472
Low Density	9,774	2.92	28,540	64%	$ 3,612,461	$ 370	$ 1,003,000	$ 103	$ 472
Medium Density	820	2.92	2,394	5%	$ 303,071	$ 370	$ 84,148	$ 103	$ 472
High Density	3,636	2.30	8,363	19%	$ 1,058,521	$ 291	$ 293,898	$ 81	$ 372
Mixed Use Residential	2,024	2.27	4,594	10%	$ 581,546	$ 287	$ 161,466	$ 80	$ 367
Subtotal Residential	**16,484**		**44,563**	**100%**	**$ 5,640,607**		**$ 1,566,115**		
Non-Residential	*BSF*					*per BSF*		*per BSF*	
Mixed Use - Commercial	1,225,703		-	0%	$ -	$ -		$ -	
Commercial	3,166,067		-	0%	$ -	$ -		$ -	
Employment	6,434,904		-	0%	$ -	$ -		$ -	
Industrial	2,017,073		-	0%	$ -	$ -		$ -	
Subtotal Non-Residential	**12,843,747**		**-**	**0%**	**$ -**		**$ -**		
Total	**N/A**		**44,563**	**100%**	**$ 5,640,607**		**$ 1,566,115**		

Footnotes:
[1] Includes repair and replacement, administration, and County roll administration.

Table 6.3

Regional Transit Assessment
WJHMP Project

Item	Source Reference		Amount
Transit Costs Funded by Assessments	**Table 5.5**	**$**	**4,737,776**
District Administration (10%)[1]		$	473,778
Subtotal Including Administration		**$**	**5,211,554**
County Assessor Roll Administration (1%)		$	52,116
Gross Assessment		**$**	**5,263,670**

Footnotes:
[1] Estimated funding for SacRT and County administrative costs.

Table 6.4

Regional Transit Assessment Allocation ($2023)
WJHMP Project

Item	Amount	Total DUE's	Distribution	Net Cost Assignment	Per Unit
Formula	a		c	d = Total Cost * c	e = d / a
Residential	*Units*				*per unit*
Very Low Density	230	269	1%	$ 53,931	$ 234.48
Low Density	9,774	9,774	37%	$ 1,958,839	$ 200.41
Medium Density	820	820	3%	$ 164,339	$ 200.41
High Density	3,636	2,073	8%	$ 415,360	$ 114.24
Mixed Use Residential	2,024	1,154	4%	$ 231,213	$ 114.24
Subtotal Residential	**16,484**	**14,089**	**54%**	**$ 2,823,682**	
Non-Residential [2]	*BSF*				
Mixed Use - Commercial	1,225,703	1,336	5%	$ 267,755	$ 0.22
Commercial	3,166,067	3,451	13%	$ 691,629	$ 0.22
Employment	6,434,904	6,178	24%	$ 1,238,054	$ 0.19
Industrial	2,017,073	1,210	5%	$ 242,549	$ 0.12
Subtotal Non-Residential	**12,843,747**	**12,175**	**46%**	**$ 2,439,987**	
Total	**N/A**	**26,264**	**100%**	**$ 5,263,670 [1]**	

Footnotes:
[1] Based on discussions with RT.

Table 6.5

Jackson Corridor Trails CFD Annual Cost ($2023)
WJHMP Project

Item	Source Reference	Sq. Ft.	Amount
Annual Costs			
Regional Trails	Table 4.2	82,665	$ 159,636
Local Trails	Table 4.2	45,250	$ 80,480
Subtotal Annual Costs		**127,915**	**$ 240,116**
Repair/Replacement (Sinking)	Table 4.2		$ 401,986
Subtotal Annual Costs Including Repair/Replacement			**$ 642,102**
Administration (10%) [1]			$ 64,210
Regional Park Administration [2]			$ -
Subtotal Annual Costs Including Administration			**$ 706,312**
County Assessor Roll Administration (1%)			$ 7,063
Total CFD Annual Cost			**$ 713,375**

Footnotes:
[1] Administration costs includes 10% of annual costs and repair/replacement and is intended to fund CFD administration.
[2] Assumed covered by 10% administration costs above.

Table 6.6

Jackson Corridor Trails CFD Cost Allocation ($2023)
WJHMP Project

Item	Amount	Total DUE's	Distribution	Net Cost Assignment	Per Unit [1]
Formula	a		c	d = Total Cost * c	e = d / a
Residential	*unit*				*per unit*
Very Low Density	230	269	1%	$ 7,309	$ 31.78
Low Density	9,774	9,774	37%	$ 265,478	$ 27.16
Medium Density	820	820	3%	$ 22,273	$ 27.16
High Density	3,636	2,073	8%	$ 56,293	$ 15.48
Mixed Use Residential	2,024	1,154	4%	$ 31,336	$ 15.48
Subtotal Residential	**16,484**	**14,089**	**54%**	**$ 382,688**	
Non-Residential	*Sq. Ft.*				
Mixed Use - Commercial	1,225,703	1,336	5%	$ 36,288	$ 0.03
Commercial	3,166,067	3,451	13%	$ 93,735	$ 0.03
Employment	6,434,904	6,178	24%	$ 167,791	$ 0.03
Industrial	2,017,073	1,210	5%	$ 32,872	$ 0.02
Subtotal Non-Residential	**12,843,747**	**12,175**	**46%**	**$ 330,687**	
Total	**NA**	**26,264**	**100%**	**$ 713,375**	

Footnotes:
[1] Rates are preliminary and subject to change.

Section 7: Implementation

This report describes a planning-level USP that identifies funding for the estimated cost of maintaining Project Backbone Infrastructure and Public Facilities. The USP proposes specific arrangements between the Master Project developer (and/or future property owners) and affected public service providers to implement funding and delivery of services.

Proposed Entitlements

At this time, the Project is seeking approval of the following entitlements by the Sacramento County Board of Supervisors:

- A General Plan Amendment to adjust the Urban Policy Area (UPA).
- A General Plan Amendment to amend the Land Use Diagram designations, to amend the Transportation Diagram and the Bicycle Master Plan.
- A Community Plan Amendment to amend the Vineyard and Cordova Community Plans.
- Adoption of the West Jackson Highway Master Plan including a land use diagram, Design Guidelines and Development Standards.
- Adoption of a Public Facilities Financing Plan for the West Jackson Highway Master Plan that describes a Capital Improvement Program and funding and financing strategy for planned improvements.
- Adoption of an Urban Services Plan for the West Jackson Highway Master Plan that describes the cost to provide annual public services and the funding sources identified to cover projected costs.
- Adoption of a Water Supply Master Plan Amendment to amend the existing Zone 40 Water Supply Master Plan.
- Adoption of Project Development Agreements

In addition to the above listed entitlements, separate annexation requests to LAFCo include:

- Annexation to Sacramento Regional County Sanitation District (Regional San).
- Annexation to Sacramento Area Sewer District (SASD).

Future Entitlements (Project Implementation)

The current application request does not include rezone of the properties. This USP presumes that subsequent rezones will be the subject of future applications, requiring an amendment to the WJHMP, adoption of SPAs, and/or separate entitlement process. Future applications will be subject to the policies, improvement standards, development standards and design guidelines included in this USP and the specific plan. Future approvals may include, but are not limited to, the following:

- Tentative Subdivision Maps
- Lot Line Adjustments
- Site Plan Review
- Use Permits
- Variances
- Project Development Agreements
- Encroachment Permits

- Subdivision Improvement Agreements
- Zoning Ordinance Amendments

As these additional entitlements occur, numerous steps will need to be taken to formalize these arrangements, including the formation and implementation of various funding mechanisms. This section identifies some of the highest-priority implementation items.

Formation of CFDs/CSAs

The Financing Plan and USP propose the formation of the following CFD's:

- WJHMP Services CFD
- Trails CFD
- Southgate RPD CFD
- WJHMP Infrastructure CFD

Updates to O&M Cost Estimates

The O&M cost estimates contained in this USP may require additional review and/or require updates in the future. Cost estimates will be adjusted for inflation or revised based on more detailed engineering information as the Project is implemented.

Updates to Net Cost Estimates

The net annual fiscal impact analysis for certain categories acknowledges the existence of funding sources that cannot be quantified at this time but may be used to help cover ongoing Project costs. As the Project is implemented and Project costs and/or revenue estimates become available, net annual costs could be adjusted accordingly.

LIST OF APPENDICES

Appendix A: Fiscal Impact Analysis
Appendix B: Road Maintenance
Appendix C: Trails Maintenance
Appendix D: Drainage Maintenance
Appendix E: Open Space Maintenance
Appendix F: Transit Services
Appendix G: Parks Maintenance

Appendix A: Fiscal Impact Analysis

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Table 1
County of Sacramento
West Jackson Highway Master Plan Fiscal Impact Analysis
General Assumptions

Budget Year		**2022-23**
Demographic Statistics (as of January 1, 2023)		
County of Sacramento	*Unincorporated Area*	*County Total*
Estimated Residential Population	609,236	1,589,808
Estimated Employee Population	165,436	691,667
Persons Served (Residents + 50% of Employees)	691,954	1,935,641
Estimated Sheriff Patrol Service Area Persons Served		
Unincorporated Sacramento County		691,954
City of Isleton		844
City of Rancho Cordova		112,462
Total		805,260
Estimated Animal Control Service Area Residents		
Unincorporated Sacramento County		609,236
City of Isleton		770
City of Galt		25,122
Total		635,128

Source: California Department of Finance; SACOG; Goodwin Consulting Group, Inc. *01/27/2025*

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Table 2
County of Sacramento
West Jackson Highway Master Plan Fiscal Impact Analysis
Land Use, Demographic, and Related Assumptions

Residential Land Uses	***Dwelling Units***	***Population per Household***	***Population*** *(w/ 4% vacancy)*	***Assessed Value per Unit***	***Annual Turnover Rate***
Very Low Density	230	2.92	645	$850,000	14.3%
Low Density	9,774	2.92	27,398	$655,000	14.3%
Medium Density	820	2.92	2,299	$575,000	14.3%
High Density	3,636	2.30	8,028	$360,000	14.3%
Very High Density / Commercial Mixed Use Residential	2,024	2.27	4,411	$315,000	14.3%
Total	16,484		42,781		

Non-Residential Land Uses /1	***Estimated Sq. Ft.***	***Square Feet per Employee /2***	***Jobs*** *(w/ 10% vacancy)*	***Assessed Value per Sq. Ft.***	***Annual Turnover Rate***
Retail	3,165,723	500	5,698	$400	6.7%
Mixed Use	1,225,125	400	2,757	$400	6.7%
Employment	7,099,844	410	15,585	$350	6.7%
Industrial	2,017,699	800	2,270	$110	6.7%
Total	13,508,391		26,310		
Total Persons Served (Residents + 50% of Employees)			**55,936**		

Public Uses & Roads	**Quantity**	
Residential Roadways	2,808,960	Sq. Ft.
Arterial and Collector Roadways	9,428,496	Sq. Ft.
Total	12,237,456	Sq. Ft.

/1 Includes non-residential uses within the commercial mixed-use and employment/highway commercial areas.
/2 Based on a weighted average of square feet per employee assumptions for each land use within the commercial mixed-use and employment/highway commercial areas.

Source: County of Sacramento; Zonda; Goodwin Consulting Group, Inc.

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Table 3
County of Sacramento
West Jackson Highway Master Plan Fiscal Impact Analysis
Property Tax Allocation Assumptions

		Tax Rate Areas (TRAs)																										
	TRA:	**051-026**	**051-069**	**051-070**	**051-073**	**051-075**	**051-076**	**051-139**	**051-152**	**051-161**	**051-181**	**051-237**	**051-241**	**051-246**	**051-269**	**051-270**	**051-271**	**051-273**	**051-294**	**051-304**	**053-011**	**053-077**	**053-091**	**053-106**	**053-113**	**Weighted**	**Allocation**	**Post ERAF**
Property Tax Fund	*Acres:*	*511 ac.*	*1,966 ac.*	*475 ac.*	*38 ac.*	*50 ac.*	*20 ac.*	*136 ac.*	*3 ac.*	*33 ac.*	*12 ac.*	*216 ac.*	*93 ac.*	*95 ac.*	*421 ac.*	*338 ac.*	*823 ac.*	*71 ac.*	*11 ac.*	*7 ac.*	*178 ac.*	*137 ac.*	*37 ac.*	*29 ac.*	*169 ac.*	**Average**	**to ERAF**	**Allocation /1**
County of Sacramento General Fund		0.35489	0.30951	0.30339	0.30253	0.36129	0.36047	0.37868	0.35489	0.37868	0.35489	0.35489	0.30339	0.36047	0.30253	0.36129	0.36047	0.35411	0.37868	0.36047	0.33858	0.36153	0.35513	0.36153	0.36153	0.33254	(0.17469)	0.157845
County Library		0.01648	0.01754	0.01726	0.01722	0.01678	0.01674	0.01759	0.01648	0.01759	0.01648	0.01648	0.01726	0.01674	0.01722	0.01678	0.01674	0.01645	0.01759	0.01674	0.01572	0.01679	0.01649	0.01679	0.01679	0.01706		
County Roads		0.00080	0.00085	0.00084	0.00084	0.00081	0.00081	0.00085	0.00080	0.00085	0.00080	0.00080	0.00084	0.00081	0.00084	0.00081	0.00081	0.00080	0.00085	0.00081	0.00076	0.00081	0.00080	0.00081	0.00081	0.00083	--	0.000827
Los Rios Community College		0.02946	0.03136	0.03085	0.03078	0.02999	0.02992	0.03144	0.02946	0.03144	0.02946	0.02946	0.03085	0.02992	0.03078	0.02999	0.02992	0.02940	0.03144	0.02992	0.02811	0.03001	0.02948	0.03001	0.03001	0.03049		
Elk Grove Unified		0.20625	0.21952	0.21596	0.21546	0.20997	0.20949	0.22008	0.20625	0.22008	0.20625	0.20625	0.21596	0.20949	0.21546	0.20997	0.20949	0.20579	0.22008	0.20949	--	--	--	--	--	0.19421		
Sacramento City Unified		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	0.24273	0.25919	0.25459	0.25919	0.25919	0.02376		
County Wide Equalization		0.00106	0.00113	0.00111	0.00111	0.00108	0.00107	0.00113	0.00106	0.00113	0.00106	0.00106	0.00111	0.00107	0.00111	0.00108	0.00107	0.00106	0.00113	0.00107	0.00101	0.00108	0.00106	0.00108	0.00108	0.00110		
Sacramento Water Agency		0.01770	--	0.01854	0.01850	--	--	--	0.01770	--	0.01770	0.01770	0.01854	--	0.01850	--	--	0.01767	--	--	0.01689	--	0.01772	--	--	0.00632		
Elk Grove-Cosumnes Cemetery		--	0.00237	--	0.00232	--	0.00226	--	--	--	--	--	--	0.00226	0.00232	--	0.00226	0.00222	--	0.00226	--	--	--	--	--	0.00137		
Sacramento Metro Fire		0.30947	0.32937	0.32404	0.32328	0.31505	0.31433	0.28207	0.30947	0.28207	0.30947	0.30947	0.32404	0.31433	0.32328	0.31505	0.31433	0.30878	0.28207	0.31433	0.29524	0.26929	0.26452	0.26929	0.26929	0.31592		
Cordova Park		0.04496	--	--	--	0.04577	0.04566	0.04797	0.04496	0.04797	0.04496	0.04496	--	0.04566	--	0.04577	0.04566	0.04486	0.04797	0.04566	0.04289	0.04580	0.04499	0.04580	0.04580	0.02227		
Southgate Park		--	0.06821	0.06821	0.06821	--	--	--	--	--	--	--	0.06821	--	0.06821	--	--	--	--	--	--	--	--	--	--	0.03479		
Juvenile Hall		0.00045	0.00048	0.00047	0.00047	0.00045	0.00045	0.00048	0.00045	0.00048	0.00045	0.00045	0.00047	0.00045	0.00047	0.00045	0.00045	0.00045	0.00048	0.00045	0.00043	0.00046	0.00045	0.00046	0.00046	0.00046		
Regional Occup Center		0.00078	0.00083	0.00081	0.00081	0.00079	0.00079	0.00083	0.00078	0.00083	0.00078	0.00078	0.00081	0.00079	0.00081	0.00079	0.00079	0.00077	0.00083	0.00079	0.00074	0.00079	0.00078	0.00079	0.00079	0.00080		
Phys Hand Unified		0.00371	0.00395	0.00389	0.00388	0.00378	0.00377	0.00396	0.00371	0.00396	0.00371	0.00371	0.00389	0.00377	0.00388	0.00378	0.00377	0.00371	0.00396	0.00377	0.00354	--	--	--	--	0.00361		
Infant Dev-Phys Handicap		0.00005	0.00005	0.00005	0.00005	0.00005	0.00005	0.00005	0.00005	0.00005	0.00005	0.00005	0.00005	0.00005	0.00005	0.00005	0.00005	0.00005	0.00005	0.00005	0.00004	0.00005	0.00005	0.00005	0.00005	0.00005		
Infant Dev-Mentally Handicap		0.00005	0.00005	0.00005	0.00005	0.00005	0.00005	0.00005	0.00005	0.00005	0.00005	0.00005	0.00005	0.00005	0.00005	0.00005	0.00005	0.00005	0.00005	0.00005	0.00004	0.00005	0.00005	0.00005	0.00005	0.00005		
Children's Inst		0.00362	0.00385	0.00379	0.00378	0.00369	0.00368	0.00386	0.00362	0.00386	0.00362	0.00362	0.00379	0.00368	0.00378	0.00369	0.00368	0.00361	0.00386	0.00368	0.00345	0.00369	0.00362	0.00369	0.00369	0.00375		
County Supt-Admin		0.00209	0.00223	0.00219	0.00219	0.00213	0.00213	0.00223	0.00209	0.00223	0.00209	0.00209	0.00219	0.00213	0.00219	0.00213	0.00213	0.00209	0.00223	0.00213	0.00200	0.00213	0.00209	0.00213	0.00213	0.00217		
Sacramento Yolo Mosquito		0.00701	0.00746	0.00734	0.00732	0.00713	0.00712	0.00748	0.00701	0.00748	0.00701	0.00701	0.00734	0.00712	0.00732	0.00713	0.00712	0.00699	0.00748	0.00712	0.00668	0.00714	0.00701	0.00714	0.00714	0.00725		
Dev Center Handicapped		0.00118	0.00125	0.00123	0.00123	0.00120	0.00119	0.00125	0.00118	0.00125	0.00118	0.00118	0.00123	0.00119	0.00123	0.00120	0.00119	0.00117	0.00125	0.00119	0.00112	0.00120	0.00118	0.00120	0.00120	0.00122		
Total		1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000		

Property Tax Distributions

County General Fund	**15.78%**
County Road Fund	**0.08%**

/1 The reallocation of property taxes away from counties, cities, and other agencies to the Education Revenue Augmentation Fund (ERAF) is based on certain formulas; the allocation in this column reflects the net allocation after the ERAF allocation has been applied.

Source: County of Sacramento Auditor-Controller's Office; Goodwin Consulting Group, Inc.

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Table 4
County of Sacramento
West Jackson Highway Master Plan Fiscal Impact Analysis
County Revenue Calculation Methodology

Item	Reference Table	Modeling Methodology
General Fund		
Property Tax - Secured & Unsecured	Table 5	Case Study
Real Property Transfer Tax	Table 5	Case Study
Sales and Use Tax	Table 5	Case Study
Public Safety Sales Tax (Prop. 172)	Table 5	Case Study
Property Tax In-Lieu of VLF	Table 5	Case Study
Transient Occupancy Tax	Table 5	Case Study
Police Services CFD No. 2005-1	Table 8	Case Study
Other Taxes	Table 9	Multiplier - Persons Served
Licenses, Permits, and Franchises	Table 9	Multiplier - Persons Served
Fines, Forfeits, and Penalties	Table 9	Multiplier - Persons Served
Use of Money/Property	N/A	Not Included in Baseline Analysis
Intergovernmental Revenues	N/A	Not Included in Baseline Analysis
Charges for Service	N/A	Not Included in Baseline Analysis
Miscellaneous Revenues	N/A	Not Included in Baseline Analysis
Other Financing Source	N/A	Not Included in Baseline Analysis
Residual Equality Transfer In	N/A	Not Included in Baseline Analysis
County Road Fund		
Property Tax	Table 5	Case Study
Transportation Sales Tax (Measure A)	Table 5	Case Study

Source: County of Sacramento; Goodwin Consulting Group, Inc. *01/27/2025*

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Table 5
County of Sacramento
West Jackson Highway Master Plan Fiscal Impact Analysis
County Revenue Assumptions (Case Study Method)

Secured Property Tax (Post-ERAF) Distributions	*County General Fund*	*County Road Fund*	*Total*
West Jackson Highway Master Plan	15.78%	0.08%	15.87%

Unsecured Property Tax	
Unsecured Property Value as a % of Secured Property Value for Residential	1.00%
Unsecured Property Value as a % of Secured Property Value for Non-Residential	10.00%
Real Property Transfer Tax	
Rate = $1.10 per $1,000	0.0011
Percentage Allocated to County	100.00%
Sales and Use Tax	
Basic Sales Tax Rate	1.00%
Countywide & Statewide Pooled Sales Tax as % of Basic Sales Tax	19.79%
Transportation Sales Tax Rate (Measure A)	0.50%
Road Maintenance Portion	30.00%
Road Maintenance Portion Allocated to County (based on average % from 2016-2021)	41.18%
Public Safety (Prop. 172) Sales Tax Rate	0.50%
County's Allocation of Safety (Prop. 172) Sales Tax Revenue	94.90%
Taxable Sales per Improved Square Foot	
Retail	$225
Mixed Use	$195
Employment	$5
Industrial	$5
Property Tax In-Lieu of Vehicle License Fees (VLF)	
County of Sacramento Net Assessed Value 2022-23 Tax Roll	$206,745,278,711
County of Sacramento Property Tax In-Lieu of VLF for 2022-23	$218,548,807
Transient Occupancy Tax (TOT)	
County of Sacramento TOT Rate	12.0%

Source: State Board of Equalization; County of Sacramento; Sacramento Transportation Authority; Goodwin Consulting Group, Inc. *01/27/2025*

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Table 6
County of Sacramento
West Jackson Highway Master Plan Fiscal Impact Analysis
Taxable Sales Generation

			Unincorporated Sacramento County Capture Rate at Buildout *(Base Sales Tax)*	Sacramento County Capture Rate at Buildout *(Prop. 172 Sales Tax)*
Taxable Sales				
Residential Land Use	*Average Taxable Sales per Household /1*	*Occupied Households*	*Total Taxable Sales*	*Total Taxable Sales*
Very Low Density	$43,863	221	$9,693,715	$9,693,715
Low Density	$33,795	9,383	$317,095,673	$317,095,673
Medium Density	$34,657	787	$27,274,903	$27,274,903
High Density	$28,126	3,491	$98,187,866	$98,187,866
Very High Density / Commercial Mixed Use Residential	$23,502	1,943	$45,663,784	$45,663,784
Total Residential Demand		15,825	$497,915,940	$497,915,940
Employee Taxable Sales Demand	*Taxable Sales per Employee /2*	*Employees*		
Taxable Sales	*$2,400*	26,310	$63,144,000	$63,144,000
Adjusted Total Employee Demand /3	50%		$31,572,000	$31,572,000
Total Residential and Employee Demand			$529,487,940	$529,487,940
Estimated Average Capture Rate			35%	80%
Taxable Sales from Residential Demand			$185,320,779	$423,590,352
Less: Retail Supply	*Taxable Sales per Bldg SF*	*Occupied Bldg SF*	*Total Taxable Sales Supply*	*Total Taxable Sales Supply*
Retail	$225	2,849,151	$641,058,908	$641,058,908
Mixed Use	$195	1,102,613	$215,009,438	$215,009,438
Total		3,951,763	$856,068,345	$856,068,345
% Ascribed to Surrounding Residential Demand			78%	78%
Adjusted Supply (Ascribed to Surrounding Residential Demand)			$185,320,779	$185,320,779
Excess Retail Sales Demand (if any)			$0	$238,269,573
Business to Business Taxable Sales	*Taxable Sales per Bldg SF*	*Occupied Bldg SF*	*Total Taxable Sales*	*Total Taxable Sales*
Employment	$5	6,389,860	$31,949,298	$31,949,298
Industrial	$5	1,815,929	$9,079,646	$9,079,646
Total		8,205,789	$41,028,944	$41,028,944
Total Taxable Sales				
Retail Supply			$185,320,779	$185,320,779
Excess Retail Sales Demand			$0	$238,269,573
Business to Business Sales			$41,028,944	$41,028,944
Total			$226,349,723	$464,619,296

/1 Based on taxable spending estimates shown in Table 7.
/2 Assumes average daily taxable sales of $10 per employee and 240 work days per year.
/3 Total adjusted by 50% to account for the fact that some employees are residents for which the demand already has been estimated.

Source: Bureau of Labor Statistics; County of Sacramento; Goodwin Consulting Group, Inc. *01/27/2025*

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Table 7
County of Sacramento
West Jackson Highway Master Plan Fiscal Impact Analysis
Household Income and Taxable Expenditure Calculations

Market Rate Units	Assessed Value	Total Annual Payments /1	Estimated Household (HH) Income	Taxable Retail Sales as a % of HH Income	Total Taxable Sales per HH
Very Low Density	$850,000	$63,788	$212,600	20.6%	$43,863
Low Density	$655,000	$49,154	$163,800	20.6%	$33,795
Low / Medium Density	$575,000	$43,150	$143,800	24.1%	$34,657
Medium Density	$575,000	$43,150	$143,800	24.1%	$34,657
High Density	--	$29,400	$98,000	28.7%	$28,126
Very High Density / Commercial Mixed Use Residential	--	$23,520	$78,400	30.0%	$23,502
Term of Loan (in years)			30		
Interest on Mortgage			5.5%		
Down Payment			20.0%		
Insurance and Tax Payments as a % of Assessed Value			2.0%		
Annual Mortgage Payment as a % of HH Income			30.0%		
Average Monthly Rent					
High Density			$2,450		
Very High Density / Commercial Mixed Use Residential			$1,960		

/1 Includes mortgage, insurance, and tax payments.

Source: Bureau of Labor Statistics; County of Sacramento; EPS; Goodwin Consulting Group, Inc. *01/27/2025*

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Table 8
County of Sacramento
West Jackson Highway Master Plan Fiscal Impact Analysis
Police Services CFD Assumptions

Land Use	FY 2022-23 Maximum Special Tax
Developed Single Family Residential	$467 per unit
Developed Multi-Family Residential	$343 per unit
Developed Accessory Residential Dwelling	$343 per unit

Source: County of Sacramento; Goodwin Consulting Group, Inc. *01/27/2025*

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Table 9
County of Sacramento
West Jackson Highway Master Plan Fiscal Impact Analysis
County Revenue Assumptions (Multiplier Method)

Revenues	FY 2022-23 Revenue	Average Revenue per Unincorporated Area			Average Revenue per County		
		Resident	Employee	Person Served	Resident	Employee	Person Served
Other Taxes							
Utility User Tax	$20,610,000	--	--	$29.79	--	--	--
Miscellaneous Taxes /1	$5,893,584	--	--	$8.52	--	--	--
Total	$26,503,584	--	--	$38.30	--	--	--
Licenses, Permits, and Franchises							
Cable TV Franchise Fees	$3,100,000	$5.09	--	--	--	--	--
Other Franchises	$1,200,000	--	--	$1.73	--	--	--
Total	$4,300,000	$5.09	--	$1.73	--	--	--
Fines, Forfeits, and Penalties							
Vehicle Code Fines	$2,666,300	--	--	--	--	--	$1.38
Other Court Fines	$6,500,000	--	--	--	--	--	$3.36
Total	$9,166,300	--	--	--	--	--	$4.74

/1 Includes unitary property tax and property tax penalties.

Source: County of Sacramento; Goodwin Consulting Group, Inc.

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Table 10
County of Sacramento
West Jackson Highway Master Plan Fiscal Impact Analysis
County Expense Calculation Methodology

Item	Reference Table	Modeling Methodology
General Fund		
General Government/Administration	Table 12.1	Multiplier Methodology
Sheriff	Table 12.1	Multiplier Methodology
Community Services	Table 12.2	Multiplier Methodology
Other Public Safety and Justice	Table 12.2	Multiplier Methodology
Social Services	Table 12.2	Multiplier Methodology
County Road Fund		
Road Maintenance	Table 11	Multiplier Methodology

Source: County of Sacramento; Goodwin Consulting Group, Inc. *01/27/2025*

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Table 11
County of Sacramento
West Jackson Highway Master Plan Fiscal Impact Analysis
County Expense Assumptions (Case Study Method)

Cost Category	Estimated Cost
Residential Roadway Maintenance	$0.23 *per Sq. Ft.*
Arterial and Collector Roadway Maintenance	$0.32 *per Sq. Ft.*

Source: County of Sacramento; Goodwin Consulting Group, Inc. *01/27/2025*

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Table 12.1
County of Sacramento
West Jackson Highway Master Plan Fiscal Impact Analysis
County Expense Assumptions (Multiplier Method)

Function	Estimated Variable Expense /1	Average Expense per Unincorporated Area			Average Expense per County		
		Resident	Employee	Person Served	Resident	Employee	Person Served
General Government/Administration							
Assessor	$7,458,080	--	--	--	--	--	$3.85
Board of Supervisors	$3,526,459	--	--	--	--	--	$1.82
District Attorney	$92,029,329	--	--	--	--	--	$47.54
Clerk of the Board	$1,803,656	--	--	--	--	--	$0.93
Civil Service Commission	$419,213	--	--	--	--	--	$0.22
County Counsel	$2,073,541	--	--	--	--	--	$1.07
Financing-Transfers / Reimbursement	$5,456,793	--	--	--	--	--	$2.82
County Executive Cabinet	$1,092,653	--	--	--	--	--	$0.56
Non-Departmental Costs / GF	$18,441,017	--	--	--	--	--	$9.53
County Executive	$756,206	--	--	--	--	--	$0.39
Appropriation for Contingency	$16,500,000	--	--	--	--	--	$8.52
Department of Finance	$921,373	--	--	--	--	--	$0.48
County Clerk / Recorder	$0	--	--	--	--	--	--
Voter Registration / Elections	$12,874,659	--	--	--	$8.10	--	--
Data Processing-Shared Systems	$19,367,476	--	--	--	--	--	$10.01
Office of Compliance	$0	--	--	--	--	--	--
Contribution to LAFCO	$185,014	--	--	--	--	--	$0.10
Office of Labor Relations	$0	--	--	--	--	--	--
Personnel Services	$195,000	--	--	--	--	--	$0.10
Department of Revenue Recovery	$0	--	--	--	--	--	--
Emergency Services	$1,020,006	--	--	--	--	--	$0.53
Subtotal	$184,120,473	--	--	--	$8.10	--	$88.47
Sheriff							
Office of the Sheriff / Undersheriff	$8,873,904	--	--	--	--	--	$4.58
Support Services	$75,376,677	--	--	--	--	--	$38.94
Correctional Services	$184,952,634	--	--	--	--	--	$95.55
Field & Investigative Services	$153,773,681 /2	--	--	$190.96	--	--	--
Contract / Regional	$18,608,792	--	--	--	--	--	$9.61
Subtotal	$441,585,688	--	--	$190.96	--	--	$148.69

Footnotes appear on the next page.

Source: County of Sacramento; Goodwin Consulting Group, Inc.

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Table 12.2
County of Sacramento
West Jackson Highway Master Plan Fiscal Impact Analysis
County Expense Assumptions (Multiplier Method) Continued

Function	Estimated Variable Expense /1	Average Expense per Unincorporated Area			Average Expense per County		
		Resident	Employee	Person Served	Resident	Employee	Person Served
Community Services							
AG Comm-Sealer of Wts & Measures	$1,656,132	--	--	--	--	--	$0.86
Animal Care and Regulation	$11,623,383 /3	$18.30	--	--	--	--	--
Wildlife Services	$75,014	--	--	--	--	--	$0.04
Fair Housing Services	$162,458	--	--	--	--	--	$0.08
Community Development	$9,120,961	--	--	$13.18	--	--	--
Regional Parks	$14,937,474	--	--	--	$9.40	--	--
Department of Transportation	$0	--	--	--	--	--	--
Roads	$0	--	--	--	--	--	--
Transportation - Sales Tax (Measure A)	$0	--	--	--	--	--	--
Subtotal	$37,575,422	$18.30	--	$13.18	$9.40	--	$0.98
Other Public Safety and Justice							
Contribution to the Law Library	$13,083	--	--	--	--	--	$0.01
Coroner	$8,708,182	--	--	--	--	--	$4.50
Court / Non-Trial Court Funding	$9,408,327	--	--	--	--	--	$4.86
Court / County Contribution	$18,351,567	--	--	--	--	--	$9.48
Court Paid County Services	$0	--	--	--	--	--	--
Conflict Criminal Defenders	$10,431,349	--	--	--	$6.56	--	--
Dispute Resolution Program	$0	--	--	--	--	--	--
Grand Jury	$306,673	--	--	--	$0.19	--	--
Justice Planning, Analytics and Coordination	$0	--	--	--	--	--	--
Office of Inspector General	$165,279	--	--	--	--	$0.24	--
Probation	$106,047,522	--	--	--	--	--	$54.79
Care in Homes and Institutions	$1,280,000	--	--	--	$0.81	--	--
Public Defender	$44,194,070	--	--	--	--	--	$22.83
Subtotal	$198,906,052	--	--	--	$7.56	$0.24	$96.47
Social Services							
Veteran's Facility	$16,452	--	--	--	$0.01	--	--
Cooperative Extension	$483,954	--	--	--	--	--	$0.25
Child Support Services	$0	--	--	--	--	--	--
Health Services	$36,446,745	--	--	--	$22.93	--	--
Juvenile Medical Services	$5,054,908	--	--	--	$3.18	--	--
IHSS Provider Payments	$0	--	--	--	--	--	--
Health-Medical Treatment Payments	$208,444	--	--	--	$0.13	--	--
Correctional Health Services	$59,269,569	--	--	--	--	--	$30.62
Child, Family and Adult Services	$26,180,346	--	--	--	$16.47	--	--
Human Assistance-Admin	$41,228,850	--	--	--	$25.93	--	--
Human Assistance-Aid Payments	$16,970,413	--	--	--	$10.67	--	--
Subtotal	$185,859,681	--	--	--	$79.32	--	$30.87

/1 Based on recommended budgeted expenses for fiscal year 2022-23; see Table 13.1 and Table 13.2 for details.
/2 Multiplier is based on the number of persons served in unincorporated Sacramento County and in the Cities of Rancho Cordova and Isleton.
/3 Multiplier is based on the number of residents in unincorporated Sacramento County and in the Cities of Isleton and Galt.

Source: County of Sacramento; Goodwin Consulting Group, Inc.

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Table 13.1
County of Sacramento
West Jackson Highway Master Plan Fiscal Impact Analysis
Budgeted County Expenses FY 2022-23

Budget Unit and Title	Gross Expense	Net Offsetting Revenue & One-Time Costs /1	Adjusted Net Expense	Efficiency Factor /2	Net Estimated Variable Expense
General Government/Administration					
3610000 Assessor	$20,656,798	($10,712,692)	$9,944,106	75%	$7,458,080
4050000 Board of Supervisors	$4,701,945	$0	$4,701,945	75%	$3,526,459
5800000 District Attorney	$84,690,480	$7,338,849	$92,029,329	100%	$92,029,329
4010000 Clerk of the Board	$3,461,444	($1,056,570)	$2,404,874	75%	$1,803,656
4210000 Civil Service Commission	$479,213	($60,000)	$419,213	100%	$419,213
4810000 County Counsel	$6,660,209	($3,895,488)	$2,764,721	75%	$2,073,541
5110000 Financing-Transfers / Reimbursement	$28,038,469	($20,762,745)	$7,275,724	75%	$5,456,793
5730000 County Executive Cabinet	$7,196,654	($5,739,783)	$1,456,871	75%	$1,092,653
5770000 Non-Departmental Costs / GF	$24,588,023	$0	$24,588,023	75%	$18,441,017
5910000 County Executive	$1,008,274	$0	$1,008,274	75%	$756,206
5980000 Appropriation for Contingency	$22,000,000	$0	$22,000,000	75%	$16,500,000
3230000 Department of Finance	$39,012,596	($37,784,099)	$1,228,497	75%	$921,373
3240000 County Clerk / Recorder	$7,470,000	($7,470,000)	$0	75%	$0
4410000 Voter Registration / Elections	$14,704,659	($1,830,000)	$12,874,659	100%	$12,874,659
5710000 Data Processing-Shared Systems	$25,930,079	($106,778)	$25,823,301	75%	$19,367,476
5740000 Office of Compliance	$0	$0	$0	75%	$0
5920000 Contribution to LAFCO	$246,685	$0	$246,685	75%	$185,014
5970000 Office of Labor Relations	$442,379	($442,379)	$0	75%	$0
6050000 Personnel Services	$17,180,110	($16,920,110)	$260,000	75%	$195,000
6110000 Department of Revenue Recovery	$0	$0	$0	100%	$0
7090000 Emergency Services	$8,964,851	($7,604,843)	$1,360,008	75%	$1,020,006
Subtotal	**$317,432,868**	**($107,046,638)**	**$210,386,230**		**$184,120,473**
Sheriff					
7400000 Office of the Sheriff / Undersheriff	$6,728,398	$2,145,506	$8,873,904	100%	$8,873,904
7400000 Support Services	$53,315,508	$22,061,169	$75,376,677	100%	$75,376,677
7400000 Correctional Services	$150,616,981	$34,335,653	$184,952,634	100%	$184,952,634
7400000 Field & Investigative Services	$163,324,768	($9,551,087)	$153,773,681	100%	$153,773,681
7400000 Contract / Regional	$42,911,367	($24,302,575)	$18,608,792	100%	$18,608,792
Subtotal	**$416,897,022**	**$24,688,666**	**$441,585,688**		**$441,585,688**

Footnotes appear on the next page.

Source: County of Sacramento FY 2022-23 Approved Budget; County of Sacramento; Goodwin Consulting Group, Inc.

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Table 13.2
County of Sacramento
West Jackson Highway Master Plan Fiscal Impact Analysis
Budgeted County Expenses FY 2022-23 Continued

Budget Unit and Title	Gross Expense	Net Offsetting Revenue & One-Time Costs /1	Adjusted Net Expense	Efficiency Factor /2	Net Estimated Variable Expense
Community Services					
3210000 AG Comm-Sealer of Wts & Measures	$5,646,158	($3,990,026)	$1,656,132	100%	$1,656,132
3220000 Animal Care and Regulation	$12,756,907	($1,133,524)	$11,623,383	100%	$11,623,383
3260000 Wildlife Services	$101,041	($26,027)	$75,014	100%	$75,014
4660000 Fair Housing Services	$216,610	$0	$216,610	75%	$162,458
5720000 Community Development	$24,113,082	($14,992,121)	$9,120,961	100%	$9,120,961
6400000 Regional Parks	$23,761,511	($8,824,037)	$14,937,474	100%	$14,937,474
2960000 Department of Transportation	$66,663,971	($64,019,971)	$2,644,000	100%	N/A /3
2900000 Roads	$138,405,246	($101,096,808)	$37,308,438	100%	N/A /3
2140000 Transportation - Sales Tax (Measure A)	$62,576,550	$0	$62,576,550	100%	N/A /3
Subtotal	**$334,241,076**	**($194,082,514)**	**$140,158,562**		**$37,575,422**
Other Public Safety and Justice					
4522000 Contribution to the Law Library	$303,783	($290,700)	$13,083	100%	$13,083
4610000 Coroner	$10,533,872	($1,825,690)	$8,708,182	100%	$8,708,182
5020000 Court / Non-Trial Court Funding	$9,408,327	$0	$9,408,327	100%	$9,408,327
5040000 Court / County Contribution	$24,468,756	$0	$24,468,756	75%	$18,351,567
5050000 Court Paid County Services	$2,000,028	($2,000,028)	$0	100%	$0
5510000 Conflict Criminal Defenders	$12,231,349	($1,800,000)	$10,431,349	100%	$10,431,349
5520000 Dispute Resolution Program	$0	$0	$0	100%	$0
5660000 Grand Jury	$306,673	$0	$306,673	100%	$306,673
5750000 Justice Planning, Analytics and Coordination	$0	$0	$0	75%	$0
5780000 Office of Inspector General	$165,279	$0	$165,279	100%	$165,279
6700000 Probation	$98,208,060	$7,839,462	$106,047,522	100%	$106,047,522
6760000 Care in Homes and Institutions	$1,280,000	$0	$1,280,000	100%	$1,280,000
6910000 Public Defender	$51,438,722	($7,244,652)	$44,194,070	100%	$44,194,070
Subtotal	**$210,344,849**	**($5,321,608)**	**$205,023,241**		**$198,906,052**
Social Services					
2820000 Veteran's Facility	$16,452	$0	$16,452	100%	$16,452
3310000 Cooperative Extension	$490,745	($6,791)	$483,954	100%	$483,954
5810000 Child Support Services	$44,308,669	($44,308,669)	$0	100%	$0
7200000 Health Services	$339,275,398	($302,828,653)	$36,446,745	100%	$36,446,745
7230000 Juvenile Medical Services	$9,272,958	($4,218,050)	$5,054,908	100%	$5,054,908
7250000 IHSS Provider Payments	$40,600,000	($40,600,000)	$0	100%	$0
7270000 Health-Medical Treatment Payments	$208,444	$0	$208,444	100%	$208,444
7410000 Correctional Health Services	$67,992,422	($8,722,853)	$59,269,569	100%	$59,269,569
7800000 Child, Family and Adult Services	$143,833,676	($117,653,330)	$26,180,346	100%	$26,180,346
8100000 Human Assistance-Admin	$366,021,343	($324,792,493)	$41,228,850	100%	$41,228,850
8700000 Human Assistance-Aid Payments	$138,211,001	($121,240,588)	$16,970,413	100%	$16,970,413
Subtotal	**$1,150,231,108**	**($964,371,427)**	**$185,859,681**		**$185,859,681**

/1 Excludes revenue sources modeled in the fiscal analysis (e.g., property tax, sales tax, public safety sales tax, etc.).
/2 Percentage of budget that is expected to grow proportionately with new development.
/3 Assumed to be funded by an alternate financing mechanism (e.g., CFD) and included in project-specific analyses.

Source: County of Sacramento FY 2022-23 Approved Budget; County of Sacramento; Goodwin Consulting Group, Inc. *01/27/2025*

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Table 14
County of Sacramento
County Annual Net Fiscal Impacts
West Jackson Highway Master Plan Fiscal Impact Analysis

Fiscal Impacts	*Annual Impacts at Buildout*
General Fund	
Revenues	
Property Tax - Secured & Unsecured	$22,122,302
Real Property Transfer Tax	$1,744,023
Sales and Use Tax	$2,711,535
Public Safety Sales Tax (Prop. 172)	$2,204,656
Property Tax In-Lieu of VLF	$14,248,250
Transient Occupancy Tax	$0
Police Services CFD No. 2005-1	$6,998,067
Other Taxes	$2,142,479
Licenses, Permits, and Franchises	$314,688
Fines, Forfeits, and Penalties	$264,886
Total	$52,750,886
Expenses	
General Government/Administration	($5,295,072)
Sheriff	($18,998,694)
Community Services /1	($1,976,919)
Other Public Safety and Justice	($5,725,556)
Social Services	($5,120,188)
Total	($37,116,429)
Annual Net Fiscal Impact	**$15,634,457**
County Road Fund	
Revenues	
Property Tax	$115,963
Transportation Sales Tax (Measure A)	$287,011
Total	$402,974
Expenses	
Baseline Expenses	$0
Urban Case Study Expenses (Road Maintenance)	($3,663,180)
Total	($3,663,180)
Annual Net Fiscal Impact	**($3,260,206)**
TOTAL NET FISCAL IMPACT TO THE COUNTY	**$12,374,252**

/1 Excludes all transportation and road maintenance costs, which are estimated using the case study method and are included in the Road Fund.

Source: Goodwin Consulting Group, Inc. *01/27/2025*

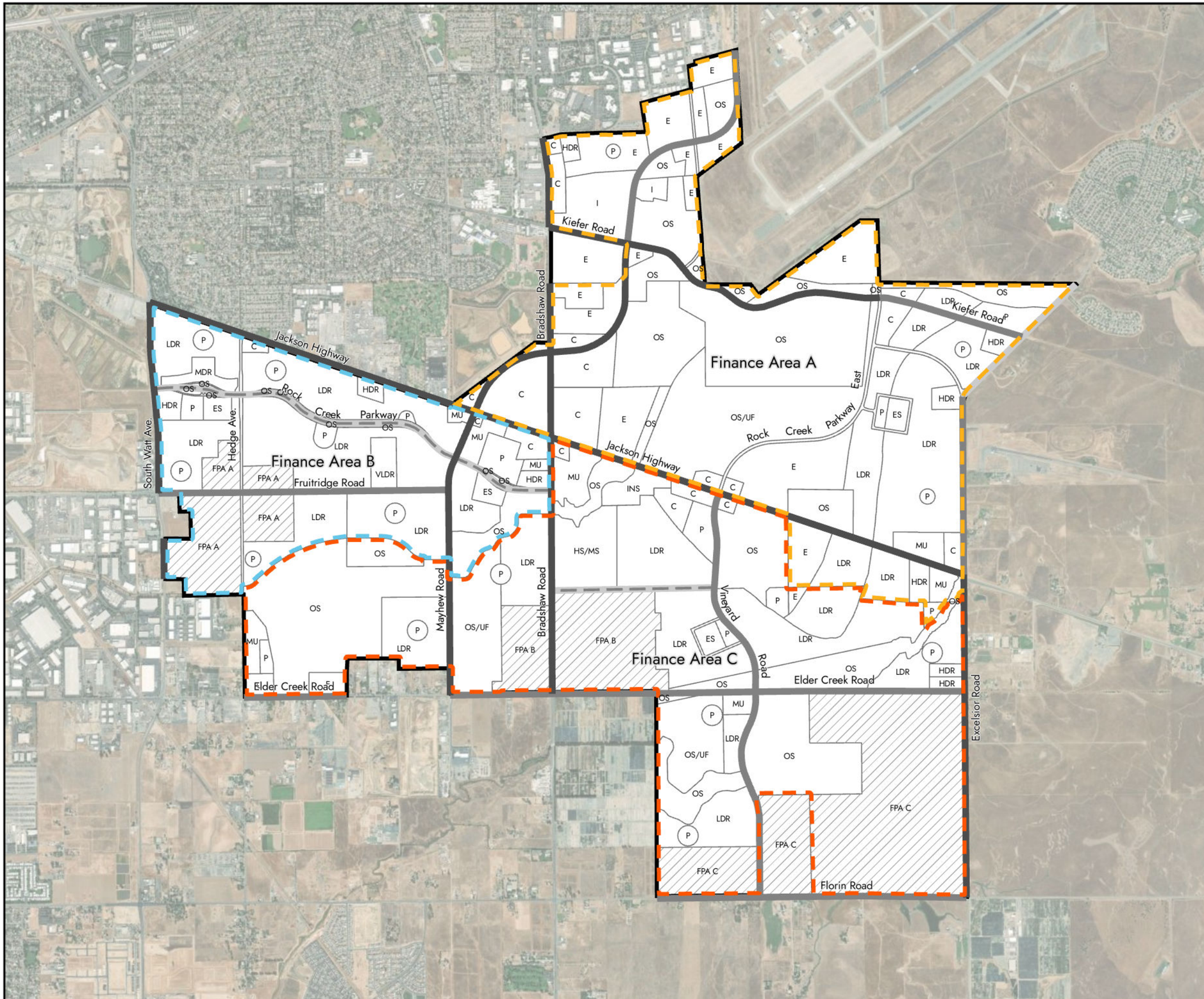
Appendix B: Road Maintenance

PROPOSED ROADWAYS

WEST JACKSON HIGHWAY MASTER PLAN

COUNTY OF SACRAMENTO, CA

MARCH 24, 2025



Roadways (Miles)	Thoroughfare (6 lanes)	Arterial (4 lanes)	Collector w/ W.Q. Median (2 lanes)	Collector (2 lanes)	Total
Finance Plan A	5.7	4.8	-	0.9	**11.4**
Finance Plan B	1.1	1.7	2.1	1.3	**6.1**
Finance Plan C	2.5	4.0	0.8	1.0	**8.4**
Total	**9.3**	**10.5**	**2.9**	**3.2**	**25.9**

Legend

Finance Areas

- A
- B
- C

Proposed Roadways

- Thoroughfare (6 lanes)
- Arterial (4 lanes)
- Collector with Water Quality Median (2 lanes)
- Collector (2 lanes)

WOOD RODGERS

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West Jackson Highway Master Plan
Urban Services Plan
Local Roads & Regional Frontage
Annual O&M Costs

Area A Item	Description	Type	Quantity	Unit	Unit Cost ($2023)	Annual Cost
Collector	Excelsior Road					
	(From North Plan Bndy - Douglas Rd)	Roadway	3,625	LF	$ 38.24	$ 138,606
Arterial	Mayhew Road (From North Plan Bndy - Kiefer Rd)					
	Segment 1005 (Partial)	Frontage	2,400	LF	$ 29.92	$ 71,798
	Segment 1006	Frontage	2,070	LF	$ 29.92	$ 61,926
	Kiefer Road					
	From Rock Creek Pkwy - East to Excelsior RD - Segment 265	Frontage	2,800	LF	$ 29.92	$ 83,764
	Rock Creek Pkwy					
	(From Jackson Rd - Kiefer Rd)	Roadway	6,575	LF	$ 38.24	$ 251,403
	Excelsior Road (From South FA - Rock Creek Pkwy East)					
	Segment 69	Frontage	1,340	LF	$ 29.92	$ 40,087
	Segment 70	Frontage	370	LF	$ 29.92	$ 11,069
	Segment 131	Frontage	1,000	LF	$ 29.92	$ 29,916
	Segment 132	Frontage	1,000	LF	$ 29.92	$ 29,916
	Segment 133	Frontage	500	LF	$ 29.92	$ 14,958
	Segment 134	Frontage	460	LF	$ 29.92	$ 13,761
Thoroughfare	Bradshaw Road (From Jackson Rd - North FAA, excluding gap)					
	Segment 38	Frontage	425	LF	$ 29.92	$ 12,714
	Segment 39 (Partial)	Frontage	820	LF	$ 29.92	$ 24,531
	Segment 40	Frontage	820	LF	$ 29.92	$ 24,531
	Segment 41	Frontage	820	LF	$ 29.92	$ 24,531
	Kiefer Road (From Bradshaw Rd - Rock Creek Pkwy East)					
	Segment 260	Frontage	350	LF	$ 29.92	$ 10,471
	Segment 261	Frontage	350	LF	$ 29.92	$ 10,471
	Segment 262	Frontage	350	LF	$ 29.92	$ 10,471
	Segment 263	Frontage	350	LF	$ 29.92	$ 10,471
	Segment 264	Frontage	1,840	LF	$ 29.92	$ 55,045
	Mayhew Road (From Jackson Rd - Kiefer Rd)					
	Segment 305	Frontage	940	LF	$ 29.92	$ 28,121
	Segment 306	Frontage	1,500	LF	$ 29.92	$ 44,874
	Segment 1007	Frontage	3,090	LF	$ 29.92	$ 92,440
	Jackson Highway (From West FAA - Excelsior Rd)					
	Segment 240	Frontage	1,770	LF	$ 29.92	$ 52,951
	Segment 241	Frontage	870	LF	$ 29.92	$ 26,027
	Segment 242	Frontage	1,370	LF	$ 29.92	$ 40,985
	Segment 243	Frontage	1,370	LF	$ 29.92	$ 40,985
	Segment 244	Frontage	1,770	LF	$ 29.92	$ 52,951
	Segment 245	Frontage	870	LF	$ 29.92	$ 26,027
	Segment 246	Frontage	870	LF	$ 29.92	$ 26,027
						$ 1,361,822

West Jackson Highway Master Plan
Urban Services Plan
Local Roads & Regional Frontage
Annual O&M Costs

Area B

Item	Description	Type	Quantity	Unit	Unit Cost ($2023)	Annual Cost
Collector	Hedge Avenue					
	(From Morrison Creek - Jackson Rd)	Roadway	5,375	LF	$ 24.41	$ 131,197
	Rock Creek Parkway					
	(From South Watt Ave - Bradshaw Rd)	Roadway	8,875	LF	$ 38.24	$ 339,346
Arterial	Fruitridge Road (From S. Watt Ave - Mayhew Rd)					
	Segment 177	Frontage	1,140	LF	$ 29.92	$ 34,104
	Segment 178	Frontage	1,670	LF	$ 29.92	$ 49,959
	Segment 179	Frontage	1,670	LF	$ 29.92	$ 49,959
Thoroughfare	Bradshaw Road (From South FAB - Jackson Road)					
	Segment 42	Frontage	650	LF	$ 29.92	$ 19,445
	South Watt Avenue (From South FAB - Jackson Rd, excluding gap)					
	Segment 345	Frontage	1,475	LF	$ 29.92	$ 44,126
	Segment 346	Frontage	1,475	LF	$ 29.92	$ 44,126
	Segment 347 (Partial)	Frontage	2,150	LF	$ 29.92	$ 64,319
	Mayhew Road (From Fruitridge - Jackson Rd)					
	Segment 307	Frontage	110	LF	$ 29.92	$ 3,291
	Segment 308	Frontage	110	LF	$ 29.92	$ 3,291
	Mayhew Road (From South FAB - Fruitridge Rd)					
	Segment 309	Frontage	650	LF	$ 29.92	$ 19,445
	Jackson Highway (From West FAB - East FAB)					
	Segment 237	Frontage	1,490	LF	$ 29.92	$ 44,574
	Segment 238	Frontage	1,825	LF	$ 29.92	$ 54,596
	Segment 239	Frontage	1,825	LF	$ 29.92	$ 54,596
						$ 956,375

West Jackson Highway Master Plan
Urban Services Plan
Local Roads & Regional Frontage
Annual O&M Costs

Area C

Item	Description	Type	Quantity	Unit	Unit Cost ($2023)	Annual Cost
Collector	Hedge Avenue (From Elder Creek RD - North FAC)	Roadway	2,050	LF	$ 24.41	$ 50,038
	Collector Road Area C (From Vineyard Rd - Excelsior Rd)	Roadway	5,450	LF	$ 24.41	$ 133,027
	Collector Road (From Bradshaw Rd - Vineyard Rd)	Roadway	3,750	LF	$ 24.41	$ 91,533
Arterial	Mayhew Road (From Elder Creek RD - North FAC)					
	Segment 310	Frontage	2,600	LF	$ 29.92	$ 77,781
	Vineyard Road (From Florin Rd - Jackson Rd)					
	Segment 372	Frontage	790	LF	$ 29.92	$ 23,633
	Segment 373	Frontage	2,620	LF	$ 29.92	$ 78,379
	Segment 374	Frontage	4,270	LF	$ 29.92	$ 127,740
Thoroughfare	Bradshaw Road (From Elder Creek Rd - North FAC)					
	Segment 43	Frontage	650	LF	$ 29.92	$ 19,445
	Segment 44	Frontage	650	LF	$ 29.92	$ 19,445
	Segment 45	Frontage	650	LF	$ 29.92	$ 19,445
	Excelsior Road (From Elder Creek Rd - North FAC)					
	Segment 135	Frontage	460	LF	$ 29.92	$ 13,761
	Segment 136	Frontage	4,330	LF	$ 29.92	$ 129,535
	Elder Creek Road (From Hedge Rd - Excelsior Rd, excluding gap)					
	Segment 98 (Partial)	Frontage	2,140	LF	$ 29.92	$ 64,020
	Segment 99	Frontage	1,640	LF	$ 29.92	$ 49,062
	Segment 100	Frontage	4,280	LF	$ 29.92	$ 128,039
	Segment 101	Frontage	4,280	LF	$ 29.92	$ 128,039
	Florin Road (From West FAC - Excelsior Rd)					
	Segment 164 (Partial)	Frontage	2,140	LF	$ 29.92	$ 64,020
	Segment 165	Frontage	4,280	LF	$ 29.92	$ 128,039
						$ 1,344,984

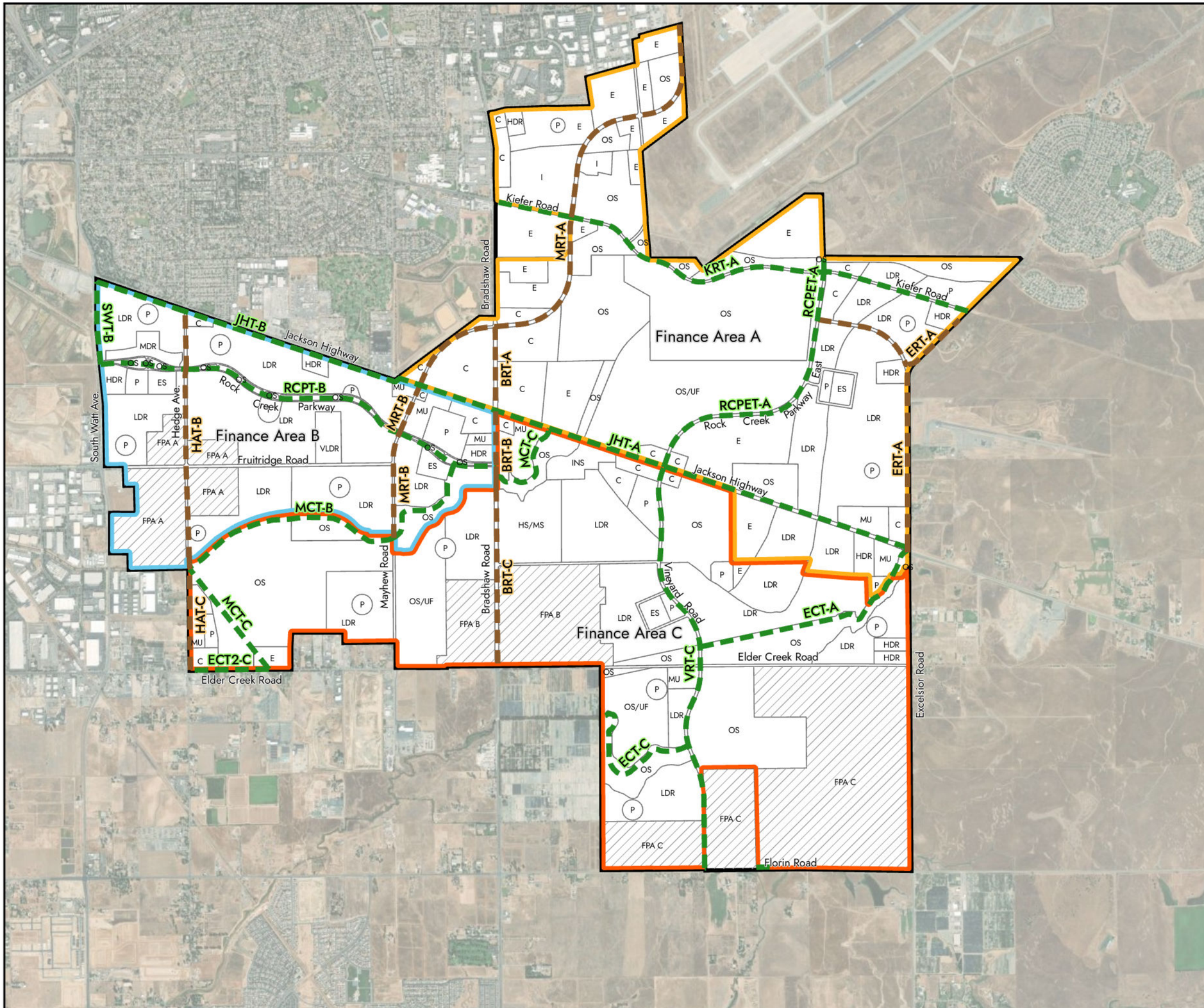
Appendix C: Trails Maintenance

PROPOSED TRAILS

WEST JACKSON HIGHWAY MASTER PLAN

COUNTY OF SACRAMENTO, CA

MARCH 21, 2025



NORTH

0 2,500 5,000

Feet

Trails (Miles)	Regional	Conventional	Total
Finance Plan A:	6.7	4.7	**11.4**
Finance Plan B:	4.6	2.0	**6.6**
Finance Plan C:	6.6	1.8	**8.4**
Total	**17.9**	**8.5**	**26.4**

Legend

Finance Areas

- A
- B
- C

Trail Types

- Conventional Trail
- Regional Trail

WOOD RODGERS

West Jackson Highway Master Plan
Urban Services Plan
Local & Regional Trails
Annual O&M Costs

Area A Item	Description	Quantity	Unit	Unit Cost ($2023)	Annual Cost
Conventional/Local Trails	Mayhew Road Trail A	13,365	LF	$ 1.78	$ 23,771
	Bradshaw Road Trail A	2,160	LF	$ 1.78	$ 3,842
	Excelsior Road Trail A	9,635	LF	$ 1.78	$ 17,137
		25,160			$ 44,749
Regional Trails	Kiefer Road Trail A	12,975	LF	$ 1.93	$ 25,056
	Rock Creek Parkway Trail A	9,625	LF	$ 1.93	$ 18,587
	Jackson Highway Trail A	13,270	LF	$ 1.93	$ 25,626
	Elder Creek Trail A	830	LF	$ 1.93	$ 1,603
		36,700			$ 70,872
					$ 115,621

West Jackson Highway Master Plan
Urban Services Plan
Local & Regional Trails
Annual O&M Costs

Area B Item	Description	Quantity	Unit	Unit Cost ($2023)	Annual Cost
Conventional/Local Trails	Hedge Avenue Trail B	6,740	LF	$ 1.78	$ 11,988
	Mayhew Road Trail B	4,130	LF	$ 1.78	$ 7,345
	Bradshaw Road Trail B	2,000	LF	$ 1.78	$ 3,557
		12,870			$ 22,890
Regional Trails	Rock Creek Parkway Trail B	10,870	LF	$ 1.93	$ 20,991
	Morrison Creek Trail B	8,675	LF	$ 1.93	$ 16,752
		19,545			$ 37,744
					$ 60,634

West Jackson Highway Master Plan
Urban Services Plan
Local & Regional Trails
Annual O&M Costs

Area C Item	Description	Quantity	Unit	Unit Cost ($2023)	Annual Cost
Conventional/Local Trails	Bradshaw Road Trail C	4,650	LF	$ 1.78	$ 8,270
	Hedge Avenue Trail C	2,570	LF	$ 1.78	$ 4,571
		7,220			$ 12,841
Regional Trails	Vineyard Road Trail C	10,875	LF	$ 1.93	$ 21,001
	Elder Creek Trail C	9,755	LF	$ 1.93	$ 18,838
	Morrison Creek Trail C	5,790	LF	$ 1.93	$ 11,181
		26,420			$ 51,020
					$ 63,861

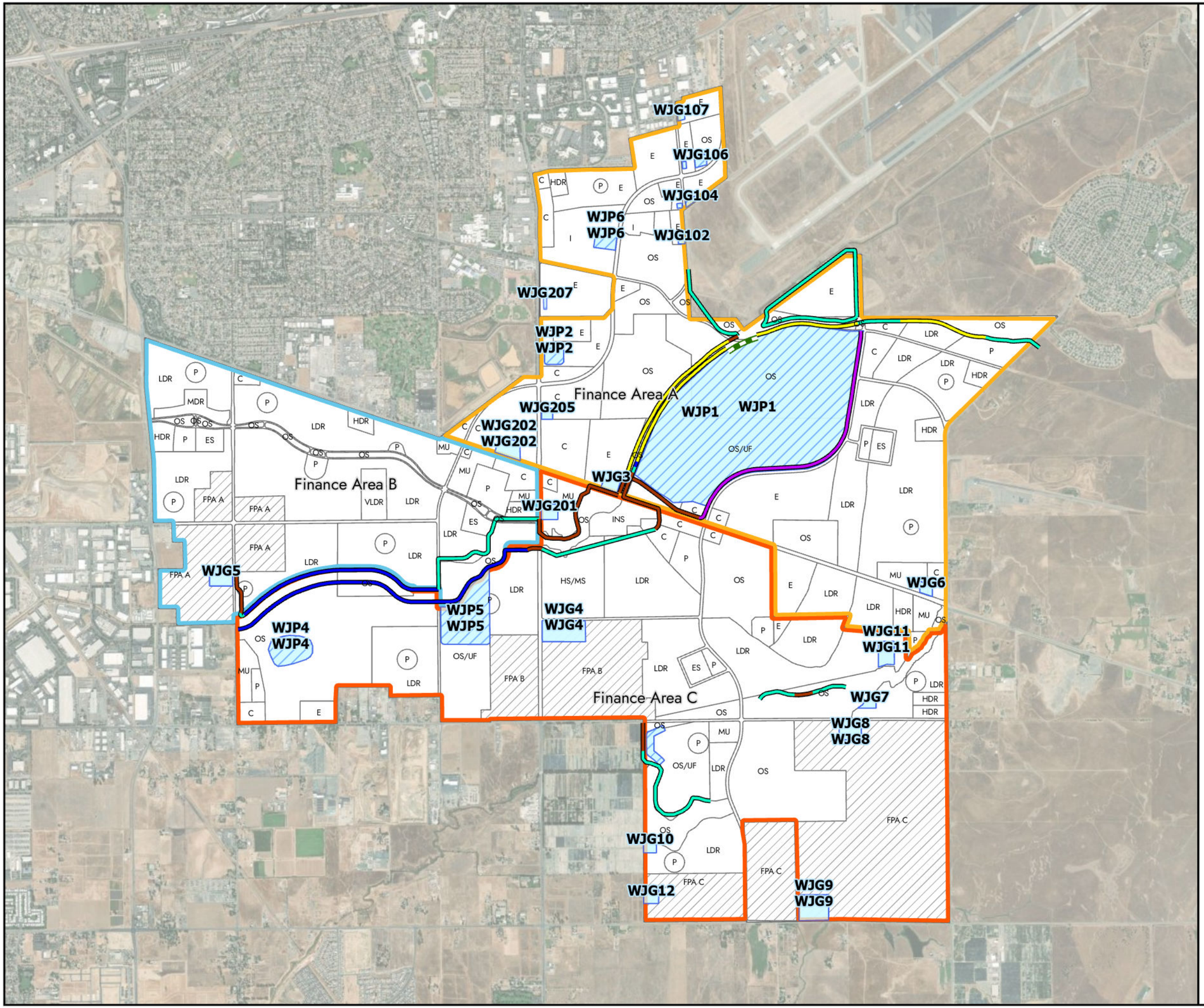
Appendix D: Drainage Maintenance

PROPOSED DRAINAGE AND LEVEE PLAN

WEST JACKSON HIGHWAY MASTER PLAN

COUNTY OF SACRAMENTO, CA

MARCH 20, 2025



Levees (Miles)	Finance A	Finance B	Finance C	Total
Existing Levee:	0.0	0.5	2.2	**2.7**
Existing Levee to be Heightened:	2.5	-	-	**2.5**
Proposed Levee:	1.6	0.8	1.6	**4.0**
Setback Levee:	1.4	-	-	**1.4**
Total	**5.6**	**1.3**	**3.8**	**10.6**

NORTH

0 2,500 5,000

Feet

Legend

Finance Areas

- A
- B
- C

Levee Improvements

- Existing Levee
- Existing Levee to be Heightened
- Proposed Levee
- Setback Levee
- Supplemental Levee

Basins

- Pumped Detention Basin
- Gravity Detention Basin
- Granite Weir 1

NOTES:
1) Phasing Area B must include detention basin WJP3 if developed prior to Phasing Area C

WOOD RODGERS

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West Jackson Highway Master Plan
Urban Services Plan
Drainage & Levee
Annual O&M Costs

Area A							
Item	**Description**	**Quantity**	**Unit**		**Unit Cost ($2023)(i)**		**Annual Cost**
WJP1	Detention Basin	1	EA	$	36,344	$	36,344
WJP2	Detention Basin	1	EA	$	36,344	$	36,344
WJP6	Detention Basin	1	EA	$	36,344	$	36,344
WJG1	Detention Basin	1	EA	$	36,344	$	36,344
WJG2	Detention Basin	1	EA	$	36,344	$	36,344
WJG3	Detention Basin	1	EA	$	36,344	$	36,344
WJG6	Detention Basin	1	EA	$	36,344	$	36,344
WJG11	Detention Basin	1	EA	$	36,344	$	36,344
						$	290,753
Levee	Morrison Creek North 2 - Segment 1 (Aspen V, Aspen VI, Granite I)	1.71	LM	$	102,500	$	175,687
Levee	Supplemental 2 - (Granite I)	0.90	LM	$	102,500	$	92,211
Levee	Morrison Creek South 1 - Segment 4 (Aspen V, Aspen VI, Granite I)	1.62	LM	$	102,500	$	165,786
Levee	Granite I Weir - (Granite I)	0.32	LM	$	102,500	$	33,002
Levee	Morrison Creek South 2 - Segment 1 (Granite I)	1.00	LM	$	102,500	$	102,888
Levee	Morrison Creek South 2 - Segment 2 (Aspen IV)	1.80	LM	$	102,500	$	184,034
Levee	Morrison Creek North 3 - Segment 1 (Granite I "Triangle")	2.84	LM	$	102,500	$	290,805
Levee	Aspen VI Setback Levee (Aspen VI)	2.83	LM	$	102,500	$	290,223
						$	1,334,635

(i) Unit costs increased by 5% to account for DWR comments. Repair/Replacement estimated in Table 6.1.

West Jackson Highway Master Plan
Urban Services Plan
Drainage & Levee
Annual O&M Costs

Area B					
Item	**Description**	**Quantity**	**Unit**	**Unit Cost ($2023)(i)**	**Annual Cost**
WJP3	Detention Basin	1	EA	$ 36,344	$ 36,344
WJP4	Detention Basin	1	EA	$ 36,344	$ 36,344
WJP5	Detention Basin	1	EA	$ 36,344	$ 36,344
					$ 109,032
Levee	Supplemental 1 (Aspen III South)	0.44	LM	$ 102,500	$ 45,038
Levee	Morrison Creek North 1 - Segment 1 (Vineyard 1, Aspen III South)	2.10	LM	$ 102,500	$ 215,483
Levee	Morrison Creek North 1 - Segment 2 (Aspen III South, Mayhew)	1.52	LM	$ 102,500	$ 155,303
					$ 415,824

West Jackson Highway Master Plan
Urban Services Plan
Drainage & Levee
Annual O&M Costs

Area C					
Item	**Description**	**Quantity**	**Unit**	**Unit Cost ($2023)(i)**	**Annual Cost**
WJP3	Detention Basin	1	EA	$ 36,344	$ 36,344
WJP4	Detention Basin	1	EA	$ 36,344	$ 36,344
WJP5	Detention Basin	1	EA	$ 36,344	$ 36,344
WJG4	Detention Basin	1	EA	$ 36,344	$ 36,344
WJG7	Detention Basin	1	EA	$ 36,344	$ 36,344
WJG8	Detention Basin	1	EA	$ 36,344	$ 36,344
WJG9	Detention Basin	1	EA	$ 36,344	$ 36,344
WJG10	Detention Basin	1	EA	$ 36,344	$ 36,344
WJG12	Detention Basin	1	EA	$ 36,344	$ 36,344
					$ 327,097
Levee	Morrison Creek South 1 - Segment 1 (Vineyard I, Aspen III South)	2.12	LM	$ 102,500	$ 217,424
Levee	Morrison Creek South 1 - Segment 2 (Aspen IV South)	1.27	LM	$ 102,500	$ 130,066
Levee	Morrison Creek South 1 - Segment 3A (Aspen V South)	1.36	LM	$ 102,500	$ 139,773
Levee	Elder Creek North - Segment 1 (Aspen IX)	1.59	LM	$ 102,500	$ 163,068
Levee	Elder Creek North - Segment 2 (Aspen VIII)	0.89	LM	$ 102,500	$ 91,435
					$ 1,068,863

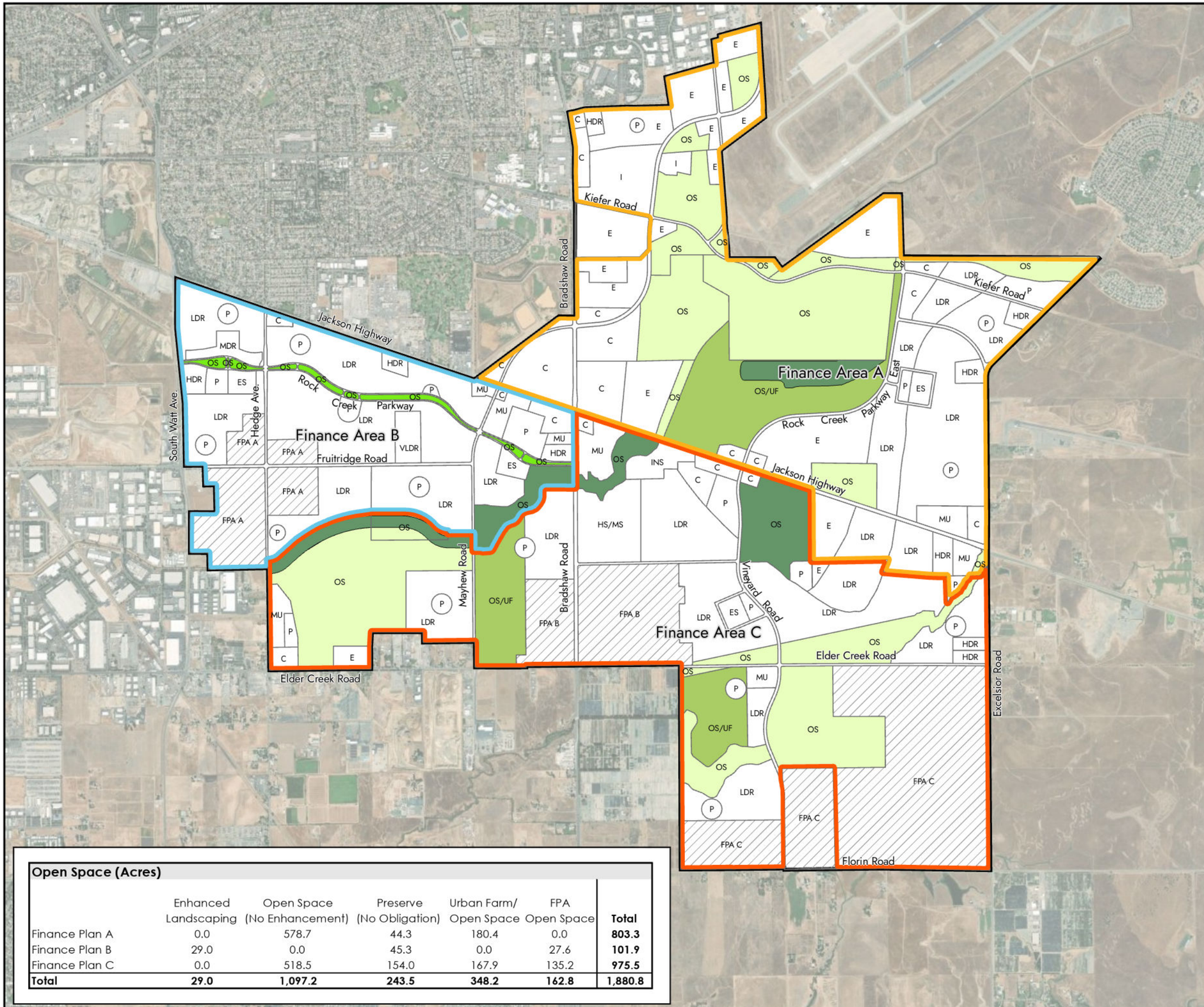
Appendix E: Open Space Maintenance

PROPOSED OPEN SPACE

WEST JACKSON HIGHWAY MASTER PLAN

COUNTY OF SACRAMENTO, CA

MARCH 20, 2025



NORTH

0 2,500 5,000

Feet

Legend

Finance Areas

- A
- B
- C

Open Space Conditions

- Enhanced Landscaping
- Open Space (No Enhanced Landscaping)
- Preserve (No Obligation to Project)
- Urban Farm/Open Space

Open Space (Acres)

	Enhanced Landscaping	Open Space (No Enhancement)	Preserve (No Obligation)	Urban Farm/ Open Space	FPA Open Space	**Total**
Finance Plan A	0.0	578.7	44.3	180.4	0.0	**803.3**
Finance Plan B	29.0	0.0	45.3	0.0	27.6	**101.9**
Finance Plan C	0.0	518.5	154.0	167.9	135.2	**975.5**
Total	**29.0**	**1,097.2**	**243.5**	**348.2**	**162.8**	**1,880.8**

WOOD RODGERS

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West Jackson Highway Master Plan
Urban Services Plan
Open Space
Annual O&M Costs

Area A					
Item	**Description**	**Quantity**	**Unit**	**Unit Cost ($2023)**	**Annual Cost**
1	Enhanced Landscaping	-	Acre	$ 19,001	$ -
2	No Enhancement	579.80	Acre	$ 3,162	$ 1,833,563
3	Preserve	44.30	Acre	NA	
4	Urban Farm	180.40	Acre	$ 3,162	$ 570,498
5	FPA	-	Acre	$ 3,162	$ -
		804.50			$ 2,404,061

West Jackson Highway Master Plan
Urban Services Plan
Open Space
Annual O&M Costs

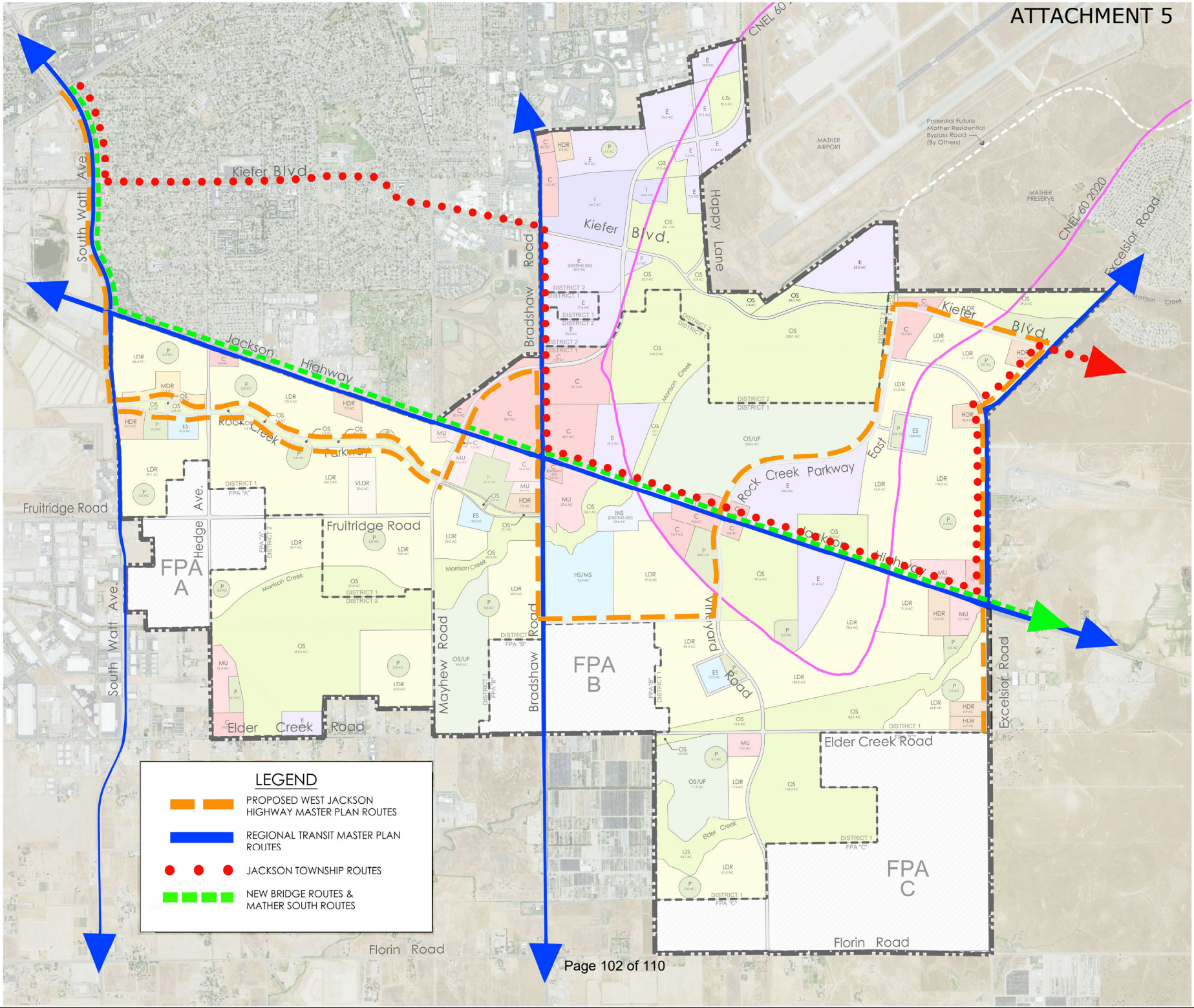
Area B					
Item	**Description**	**Quantity**	**Unit**	**Unit Cost ($2023)**	**Annual Cost**
1	Enhanced Landscaping	29.00	Acre	$ 19,001	$ 551,031
2	No Enhancement		Acre	$ 3,162	$ -
3	Preserve	45.30	Acre	NA	
4	Urban Farm	-	Acre	$ 3,162	$ -
5	FPA	27.60	Acre	$ 3,162	$ 87,282
		101.90			$ 638,313

West Jackson Highway Master Plan
Urban Services Plan
Open Space
Annual O&M Costs

Area C					
Item	**Description**	**Quantity**	**Unit**	**Unit Cost ($2023)**	**Annual Cost**
1	Enhanced Landscaping	-	Acre	$ 19,001	$ -
2	No Enhancement	518.50	Acre	$ 3,162	$ 1,639,708
3	Preserve	154.00	Acre	NA	
4	Urban Farm	167.90	Acre	$ 3,162	$ 530,968
5	FPA	135.20	Acre	$ 3,162	$ 427,557
		975.60			$ 2,598,233

Appendix F: Transit Services

ATTACHMENT 5

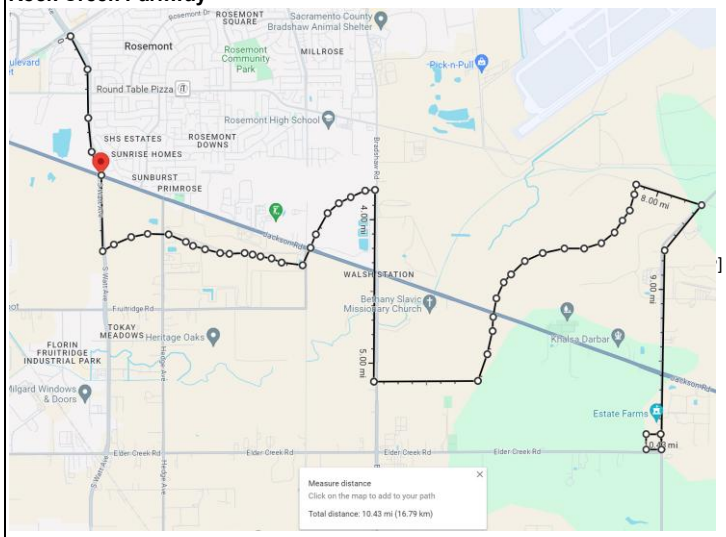


West Jackson Highway Master Plan
Urban Services Plan
Transit Services
Annual O&M Costs

2/4/2025
DRAFT

		Formula	Buildout	Note
A	Daily Boardings	See Note	1,009	Calculated as follows: Project population x boardings per capita
B	Bus Revenue Hours - Annual		24,474	Project population (45,523) = 16,494 unit x 2.76 persons per household
C	Buses Needed plus 15% for spares		9.00	Boardings per capita (8.09) = 11,000,000 boardings / 1,360,000 population
D	O&M Cost per Year	D = B*N	$ 3,382,796	Daily Boardings (1,009) = (Project population x boarding per capita) / 365
E	Capital Cost per Year	E = C*(O + P)/R	$ 1,092,407	
F	Total Cost per Year	F = D+E	$ 4,475,203	
G	ADA Paratransit O&M Cost	G = F * 15%	$ 671,280	
H	Fare Box Revenue	H = A*Q*S	$ 408,707	
I	Net Cost per Year	I = (F + G) - H	$ 4,737,776	
J	DUE - Residential		14,089	
K	DUE - Nonresidential		12,175	
L	DUE - Total	L = J + K	26,264	
M	Cost per DUE	M = I/L	$ 180.39	
Assumptions				
N	O&M Cost per Bus Revenue Hour	$ 138.22		
O	Capital Cost per bus	$ 1,156,542		
P	Electric Charging	$ 300,000		
Q	Service days per year	365		
R	Bus Life	12		
S	Assume average paid fare	$ 1.11		

Rock Creek Parkway



Distance	10.43	miles	from Google Maps
Running speed	15.7	mph	based on existing Routes 72 and 86
End-to-end running time	39.9	min	
Deadhead miles		miles	
Deadhead time		min	

Regular Service — One route - 30 min base; 15m peak

Period	Base	Peak	
Headways	30	15	min
One-way running time	40	40	min
Round trip running time	80	80	min
Recovery time per cycle	15	15	min
Round trip cycle time	95	95	min
Vehicle requirement	4	7	buses
Hours of service per day	9	6	hours
Vehicle revenue hours per day	36	42	revenue veh hours
Revenue vehicle hours per day		78	hours
Weekday service days		254	days per year
Revenue hours per year		**19,812**	hours
Vehicle requirement		**7**	buses

Weekend Service — One route - 60 min base; 30m peak

	Saturday		Sunday		
Period	Base	Peak	Base	Peak	
Headways	60	30	60	30	min
One-way running time	40	40	40	40	min
Round trip running time	80	80	80	80	min
Recovery time per cycle	15	15	15	15	min
Round trip cycle time	95	95	95	95	min
Vehicle requirement	2	4	2	4	buses
Hours of service per day	9	6	9	6	hours
Vehicle revenue hours per day	18	24	18	24	revenue veh hours
Revenue vehicle hours per day		42		42	hours
Weekday service days		52		59	days per year
Revenue hours per year		**2,184**		**2,478**	hours
Vehicle requirement		**4**		**4**	buses

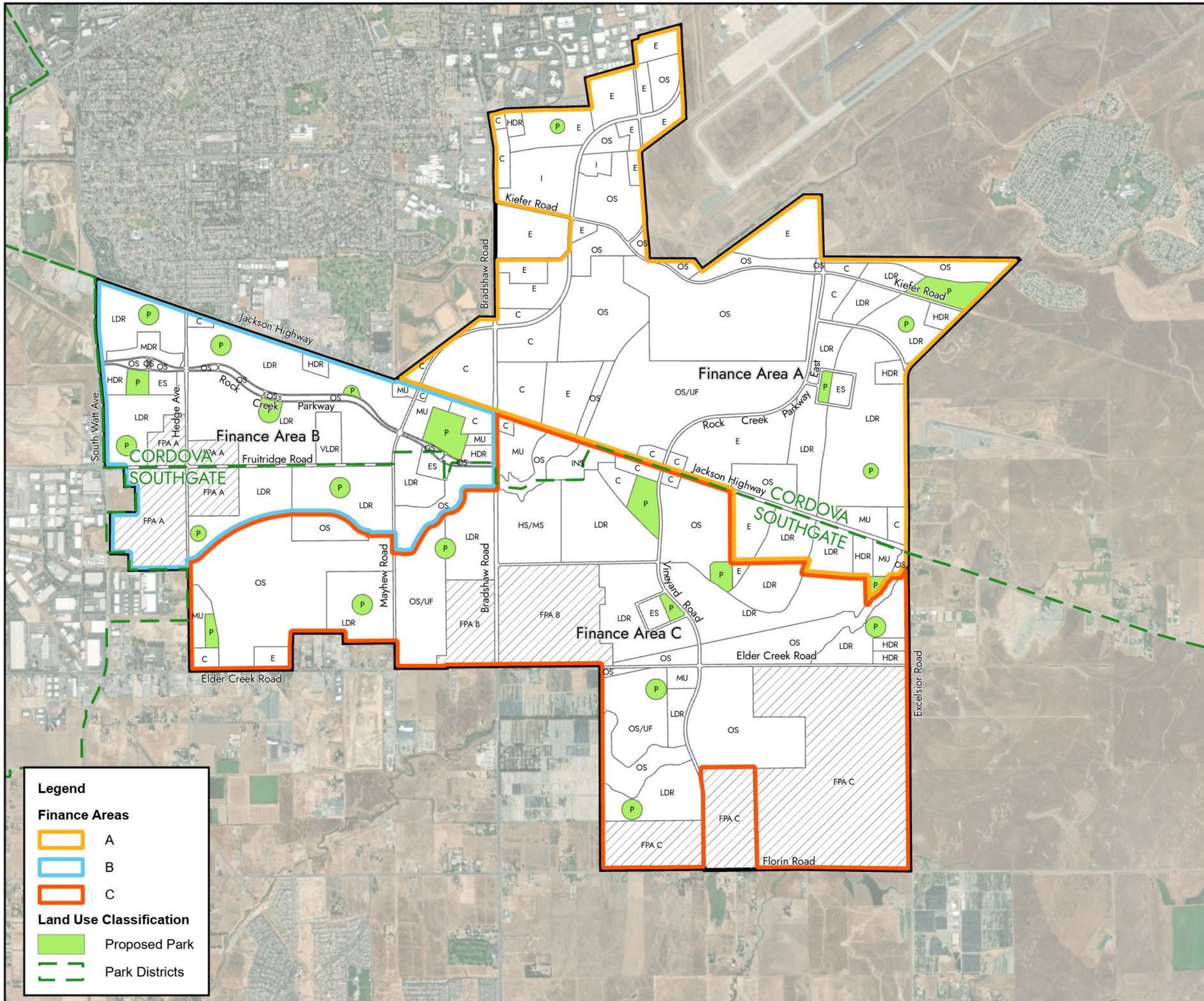
Appendix G: Park Maintenance

PROPOSED PARKS

WEST JACKSON HIGHWAY MASTER PLAN

COUNTY OF SACRAMENTO, CA

MARCH 20, 2025



NORTH

0 2,500 5,000

Feet

Park District by Park Classification (Acres)	Neighborhood	Community	Total
Finance Plan A			
SGRPD	5.0	0	5.0
CRPD	13.3	24.2	37.6
SUBTOTAL	**18.3**	**24.2**	**42.5**
Finance Plan B			
SGRPD	10.0	4.6	14.6
CRPD	19.2	37.9	57.1
SUBTOTAL	**29.2**	**42.5**	**71.8**
Finance Plan C			
SGRPD	48.9	56.1	105.0
CRPD	0	0	0
SUBTOTAL	**48.9**	**56.1**	**105.0**
TOTAL	**96.5**	**122.8**	**219.4**

Park Districts (Acres)	Cordova	Southgate	Total
Finance Plan A:	37.6	5.0	**42.5**
Finance Plan B:	57.1	14.6	**71.8**
Finance Plan C:	0.0	105.0	**105.0**
Total	**94.7**	**124.7**	**219.4**

Note: Park acreages shown above derive from the Park District calculation table from the West Jackson Highway Master Plan's Finance Plan and slightly vary from allocated park acreage in the Land Use Plan due to rounding.

Note: Designated park acreages within the Future Planning Areas are proportionately allocated within each Finance Area and Park District to equate the total 219.4 park acreage in the Master Plan Area.

Note: The acreage depicted in the tables above are based on the Quimby factors from 2022. The ultimate park acreage will be determined based on the Quimby requirements applicable at the time of each small lot tentative map.

WOOD RODGERS

West Jackson Highway Master Plan
Urban Services Plan
Parks (Neighborhood & Community)
Annual O&M Costs

Area A - Cordova Recreation & Park District					
Item	**Type**	**Quantity**	**Unit**	**Unit Cost ($2023)**	**Annual Cost**
Park	Neighborhood	2.80	AC	$ 32,250	$ 90,299
Park	Neighborhood	5.03	AC	$ 32,250	$ 162,145
Park	Neighborhood	3.00	AC	$ 32,250	$ 96,749
Park	Neighborhood	2.50	AC	$ 32,250	$ 80,624
		13.33			$ 429,816
Park	Community	24.23	AC	$ 39,989	$ 968,776
		24.23			$ 968,776
Total		**37.55**			**$ 1,398,593**

Area A - Southgate Recreation & Park District					
Item	**Type**	**Quantity**	**Unit**	**($2023)**	**Annual Cost**
Park	Neighborhood	5.00	AC	$ 32,250	$ 161,122
		5.00			$ 161,122
Park	Community	-	AC	$ 39,989	$ -
		-			$ -
Total		**5.00**	**AC**		**$ 161,122**

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Area B- Cordova Recreation & Park District					
Item	**Type**	**Quantity**	**Unit**	**Unit Cost ($2023)**	**Annual Cost**
Park	Neighborhood	2.19	AC	$ 32,250	$ 70,566
Park	Neighborhood	5.00	AC	$ 32,250	$ 161,184
Park	Neighborhood	5.00	AC	$ 32,250	$ 161,184
Park	Neighborhood	2.04	AC	$ 32,250	$ 65,893
Park	Neighborhood	5.00	AC	$ 32,250	$ 161,184
		19.23			$ 620,012
Park	Community	22.83	AC	$ 39,989	$ 913,046
	Community	6.80	AC	$ 39,989	$ 272,080
	Community	8.32	AC	$ 39,989	$ 332,558
		37.95			$ 1,517,684
Total		**57.18**			**$ 2,137,696**

Area B- Southgate Recreation & Park District					
Item	**Type**	**Quantity**	**Unit**	**($2023)**	**Annual Cost**
Park	Neighborhood	2.00	AC	$ 32,250	$ 64,499
Park	Neighborhood	3.00	AC	$ 32,250	$ 96,712
Park	Neighborhood	5.00	AC	$ 32,250	$ 161,184
		10.00			$ 322,396
Park	Community	4.61	AC	$ 39,989	$ 184,426
		4.61			$ 184,426
Total		**14.61**			**$ 506,822**

West Jackson Highway Master Plan
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Area C- Cordova Recreation & Park District					
Item	**Type**	**Quantity**	**Unit**	**Unit Cost ($2023)**	**Annual Cost**
Park	Neighborhood	-	AC	$ 32,250	$ -
		-			$ -
Park	Community	-	AC	$ 39,989	$ -
		-			$ -
Total		**-**			**$ -**

Area C- Southgate Recreation & Park District					
Item	**Type**	**Quantity**	**Unit**	**($2023)**	**Annual Cost**
Park	Neighborhood	18.80	AC	$ 32,250	$ 606,292
Park	Neighborhood	5.00	AC	$ 32,250	$ 161,184
Park	Neighborhood	5.13	AC	$ 32,250	$ 165,364
Park	Neighborhood	5.00	AC	$ 32,250	$ 161,184
Park	Neighborhood	5.00	AC	$ 32,250	$ 161,245
Park	Neighborhood	4.99	AC	$ 32,250	$ 160,827
Park	Neighborhood	5.00	AC	$ 32,250	$ 161,181
		48.91			$ 1,577,278
Park	Community	21.60	AC	$ 39,989	$ 863,772
		5.99	AC	$ 39,989	$ 239,514
		8.52	AC	$ 39,989	$ 340,741
		20.00	AC	$ 39,989	$ 799,685
		56.11			$ 2,243,712
Total		**105.02**			**$ 3,820,989**

West Jackson Highway Master Plan
Urban Services Plan
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Buildout - Cordova Recreation & Park District					
Item	**Type**	**Quantity**	**Unit**	**Unit Cost ($2023)**	**Annual Cost**
Park	Neighborhood	32.55	AC	$ 32,250	$ 1,049,828
		32.55			$ 1,049,828
Park	Community	62.18	AC	$ 39,989	$ 2,486,460
		62.18			$ 2,486,460
Total		**94.73**			**$ 3,536,289**

Buildout - Southgate Recreation & Park District					
Item	**Type**	**Quantity**	**Unit**	**($2023)**	**Annual Cost**
Park	Neighborhood	63.90	AC	$ 32,250	$ 2,060,796
		63.90			$ 2,060,796
Park	Community	60.7	AC	$ 39,989	$ 2,428,138
		60.7			$ 2,428,138
Total		**124.62**			**$ 4,488,934**