Public Review Draft

Upper Westside Specific Plan
Public Facilities Financing Plan

The Economics of Land Use

Prepared for:
Sacramento County

Prepared by:
Economic & Planning Systems, Inc. (EPS)

July 2025

EPS #202053

Economic & Planning Systems, Inc.
455 Capitol Mall, Suite 701
Sacramento, CA 95814
916 649 8010 tel
916 649 2070 fax

Oakland
Sacramento
Denver
Los Angeles

www.epsys.com

Table of Contents

List of Maps

List of Tables and Figures

1. Introduction and Summary

This Public Facilities Financing Plan (Financing Plan) presents a strategy to finance Backbone Infrastructure and other Public Facilities (as defined herein) required to serve the proposed land uses in the Upper Westside Specific Plan (UWSP). The financing strategy is designed to be flexible enough to accommodate the development plans of multiple UWSP property owners while assuring Sacramento County (County) that the required facilities are constructed when necessary. The Financing Plan includes the use of existing fee programs, the development of a new Upper Westside Fee Program (UWSP Fee Program), the use of Mello-Roos bond financing or similar land-secured debt financing, and the use of other funding mechanisms.

Project Description and Proposed Land Uses

The UWSP is bounded on the south by the Interstate 80 (I-80), on the east by Witter Canal, on the north by conservation lands, and on the most westerly portion by Garden Highway. Immediately to the west and south of the Project are the communities of North and South Natomas in the City of Sacramento. To the north are the Fisherman's Lake habitat preservation zones, managed by the Natomas Basin Conservancy, and to the west is the Sacramento River. **Map 1-1** shows the location of the UWSP.

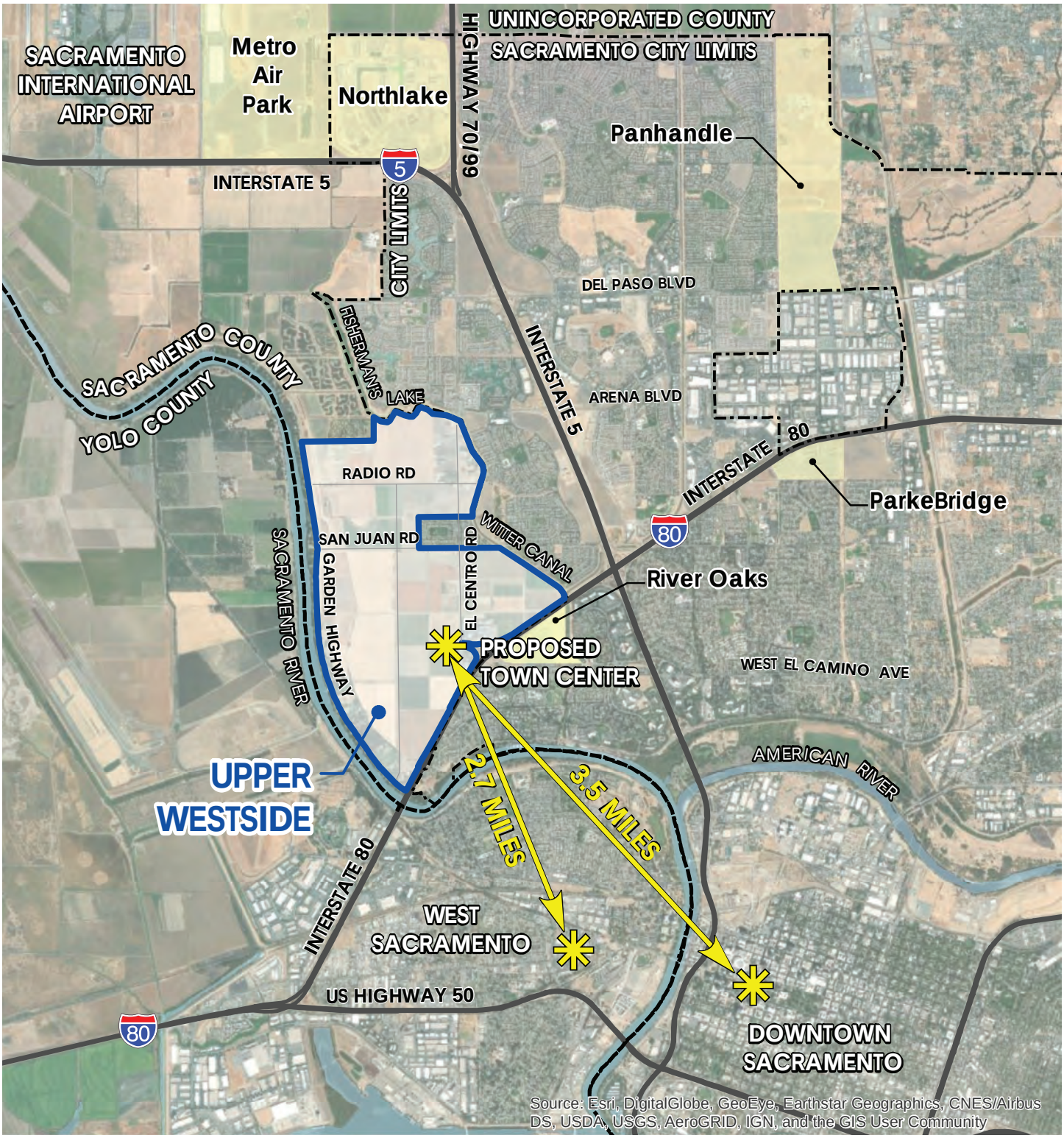
The UWSP envisions approximately 9,356 housing units and over 3 million square feet of commercial, retail, and office uses over a 2,066-acre area (Plan Area).[1] In addition, the UWSP identifies land for public uses, including roads, schools, drainage basins, and parks. See **Chapter 2** for a detailed description of the UWSP's proposed land uses.

Project Entitlements

The Project is being processed in two separate tiers of development approvals. The first tier includes the Specific Plan, which establishes development regulations for the entire Plan Area. In addition, this first tier of entitlements includes a Plan-

[1] The Plan Area also includes several parcels currently zoned Agricultural Residential -2, which allows residential uses. The Specific Plan does not envision changing the zoning or land use designation of these properties. If these properties were to add residential uses under their existing zoning, an additional 8 dwelling units could be developed, bringing the total number of dwelling units in the Plan Area to 9,364.

Map 1-1. Upper Westside Specific Plan Project Location



level environmental analysis pursuant to the California Environmental Quality Act (CEQA). As part of the first tier of approvals, the development regulations in the UWSP will be effectuated and granted to specific parcels where more detailed planning and technical work has been completed in conjunction with the overall Specific Plan.

The second tier is at the level of individual developments in the Plan Area. The development regulations that apply to a given parcel in the UWSP only take effect at the time that the entitlements for those parcels are sought. The second tier of entitlements require more detailed levels of planning and design work, including further environmental and technical studies as needed.

In addition, development within the Town Center and East Triangle Districts of the UWSP will require subsequent Master Plans to ensure that these districts, which contain important community elements, are developed consistent with overarching vision of the UWSP.

Financing Plan Phasing

With consideration to the projected development phasing and the tiered entitlement approval process, this Financing Plan analyzes the development of the UWSP in four distinct phases. A detailed description of the development phases is included in **Chapter 2**.

Backbone Infrastructure and Public Facilities Costs

Many people tend to use the term "backbone infrastructure" for all publicly owned facilities. The Financing Plan will use the following definitions to more precisely define the following items.

Definitions of Infrastructure in the Financing Plan

- **Backbone Infrastructure:** This term includes most of the essential public service-based items that are underground or on the surface. These items include trunk storm drainage, water, and sewer systems and major roads. Backbone Infrastructure is sized to serve numerous individual development projects in the Specific Plan and in some cases serves the broader region's development areas.

  Backbone Infrastructure as defined in this Financing Plan includes two elements not typically categorized as backbone:

  - **Road Frontage on Backbone Infrastructure Roadways**: Road frontage improvements are defined as the outside traffic lane; curb, gutter, sidewalk, bike lane, required frontage landscaping, and street lighting. Road frontage is not generally considered Backbone Infrastructure in circumstances where developers are responsible for their frontage along a short segment of road serving their project. This Financing Plan, however, does identify the cost of road frontage for Backbone Infrastructure Roadways since there are long segments of roads that may not be built by an adjacent developer.
  - **Certain Collector Roads:** Collector roads are 2 lane roads carrying local traffic to or from arterials. Collector roads are not generally considered Backbone Infrastructure, but this Financing Plan includes certain unnamed local collector roads that are wider than the typical cross section, are separated from adjacent development by soundwalls and provide important north-south access to multiple property owners.

- **Public Facilities:** This term includes these public facilities:
  - Schools
  - Parks, Trails, and Open Space (Amenities)
  - Library
  - Transit
  - Fire Station

  This group of items provides amenities to the Specific Plan (e.g., park facilities and libraries) or houses employees providing services to the area (e.g., fire).

- **Improvements or Facilities:** These terms are used generically in the Financing Plan to include a combination of Backbone Infrastructure and Public Facilities when a precise breakdown is not required.
- **Subdivision Infrastructure:** Subdivision or "In-Tract" infrastructure includes infrastructure and utilities (e.g., storm drainage, sewer, water, roads, soundwalls, and dry utilities) in an individual subdivision, commercial project, or multifamily project. The costs of Subdivision, or In-Tract Improvements, will be funded privately by developers and will be excluded from this Financing Plan.

Total Public Facilities Cost Estimates

This Financing Plan includes approximately **$1.1 billion** in Backbone Infrastructure and Public Facility requirements associated with UWSP buildout.

Table 1-1 summarizes the estimated Backbone Infrastructure and Public Facility improvement costs by facility type and development phase. All costs shown are in 2024 dollars unless stated otherwise.

DRAFT

Table 1-1
Upper Westside Public Facilities Financing Plan
Estimated Backbone Infrastructure and Public Facilities Costs by Phase ($2024)

Item	Estimated Improvement Costs (Rounded to nearest $1,000)				
	Phase 1	Phase 2	Phase 3	Phase 4	Buildout
Backbone Infrastructure					
Roadways					
On-Site Roadways	$24,260,000	$30,820,000	$52,510,000	$24,710,000	$132,300,000
Off-Site Roadways	$1,045,000	$1,198,000	$4,074,000	$1,477,000	$7,794,300
I-80/West El Camino Interchange	-	-	$38,000,000	-	$38,000,000
Subtotal Roadways	**$25,305,000**	**$32,018,000**	**$94,584,000**	**$26,187,000**	**$178,094,300**
Sanitary Sewer	$20,340,000	$3,100,000	$3,760,000	$1,280,000	$28,480,000
Storm Drainage	$32,575,000	$57,600,000	$47,025,000	$1,070,000	$138,270,000
Potable Water					
Water Transmission	$20,165,000	$2,030,000	$4,610,000	$1,820,000	$28,625,000
Water Capacity	$9,899,000	$7,853,000	$21,106,000	$11,780,000	$50,638,000
Subtotal Potable Water	**$30,064,000**	**$9,883,000**	**$25,716,000**	**$13,600,000**	**$79,263,000**
Subtotal Backbone Infrastructure	**$108,284,000**	**$102,601,000**	**$171,085,000**	**$42,137,000**	**$424,107,300**
Public Facilities					
Parks, Trails, and Open Space (Amenities)	$32,001,750	$24,445,550	$72,741,150	$14,036,650	$143,225,000
Transit [1]	$1,508,000	$1,788,000	$6,714,000	$2,513,000	$12,523,000
Fire Facilities	-	-	$18,000,000	-	$18,000,000
Library [1]	$1,484,000	$1,551,000	$3,880,000	$1,394,000	$8,309,000
Schools [2]	$117,223,000	$117,223,000	$117,223,000	$117,223,000	$468,890,000
Subtotal Public Facilities	**$152,216,750**	**$145,007,550**	**$218,558,150**	**$135,166,650**	**$650,947,000**
Total Backbone Infrastructure and Public Facilities Cost	**$260,500,750**	**$247,608,550**	**$389,643,150**	**$177,303,650**	**$1,075,054,300**

Source: Wood Rodgers; Sacramento County; EPS.

[1] Assumes that the costs of public facilities in these categories will be equal to the fees paid.

[2] School construction timing is not known at this time. This table assumes that the total cost will be spread evenly amongst the four development phases. The cost shown is the total cost of the four planned school facilities in the Plan Area, rather the the Project's proportionate share of these costs. See Chapter 5 and Chapter 6 for further detail.

The cost estimates shown in **Chapter 4** and **Chapter 5** are subject to revision as further information becomes available. As descriptions of facilities and associated cost estimates change, the Financing Plan may be updated with the most current information available.

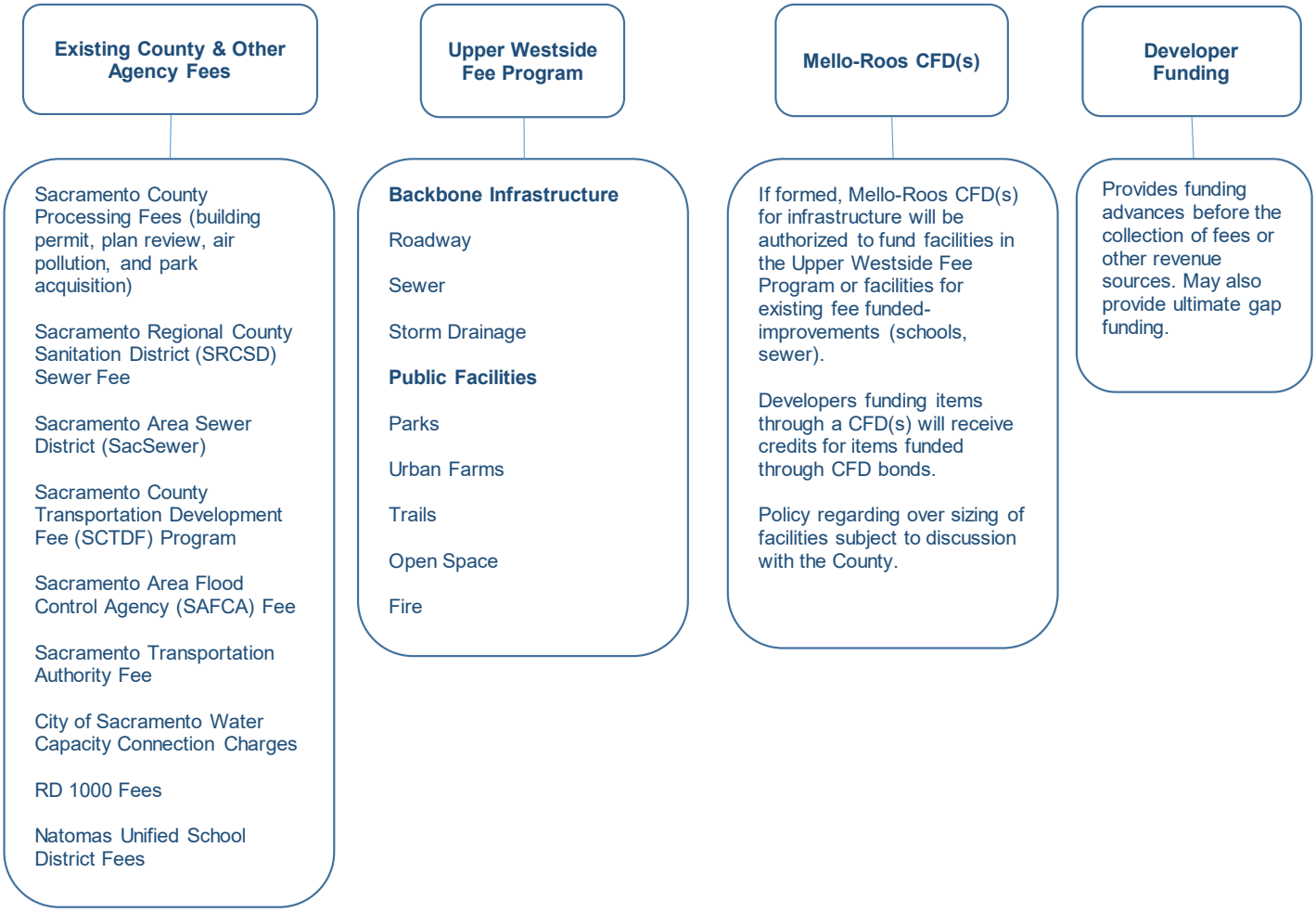
Financing Strategy Summary

The purpose of the UWSP Financing Plan is to recommend the appropriate financing mechanisms to fund the necessary Backbone Infrastructure and other Public Facility costs required to serve the UWSP. The selected financing mechanisms are flexible enough to ensure the required improvements are constructed when necessary. The financing mechanisms used will depend on the types and timing of the needed facilities and are guided by objectives and policies established by the Specific Plan.

A combination of funding sources will ultimately fund the costs of Backbone Infrastructure and Public Facility Improvements. **Figure 1-1** describes these sources, which are summarized below:

- Existing Fee Programs administered by Sacramento County and other public agencies will be used. Examples of these items are the Sacramento Regional County Sanitation District Fee (SRCSD) for sewer treatment and the Sacramento County Transportation Development Fee (SCTDF).
- The City of Sacramento will be the water wholesaler for the UWSP. This Financing Plan assumes that the City of Sacramento will charge a capacity/connection charge to the Project. The Sacramento County Water Agency (SCWA) is anticipated to be the water retailer for the Project and this Financing Plan envisions SCWA developing a water supply zone for the Project.
- Individual developments within the Specific Plan will pay development impact fees to the Natomas Unified School District (NUSD) to fund TK-12 school facilities needed for the project. The Statutory School Impact Fees, in combination with general obligation bonding capacity and state funding available to the district, are anticipated to be insufficient to fully mitigate all impacts on the demand for school facilities associated with UWSP development. Accordingly, developers are anticipated to discuss usage of School Mitigation Agreements with the NUSD prior to receiving vested land use entitlements.

Figure 1-1. Summary of Funding Programs



- A new Upper Westside Specific Plan Fee Program (UWSP Fee Program) will fund improvements not already included in the capital improvements program of existing fee programs. The Financing Plan assumes the UWSP Fee Program will be administered publicly. In addition to the ultimate funding sources described above, financing mechanisms will be used to cover the costs of improvements before the ultimate source of funding (e.g., fees) is available and to cover any funding shortfall during development:
  - **Developer Advances.** The Financing Plan anticipates that developer advances will finance infrastructure improvements needed in the initial phases of the UWSP and before the collection of fees or other revenue sources. The Financing Plan assumes that fee credits or reimbursements for facilities otherwise funded by fee programs may be available if developers fund and construct fee-funded facilities. Developer advances will also be repaid as the County acquires facilities through the Mello-Roos CFD bond proceeds.
  - **Other Private Reimbursement Agreements.** Because developers will be conditioned to complete specific infrastructure improvements and, in many instances, will advance-fund more than their "proportionate share" of infrastructure costs, private reimbursement agreements may be appropriate. Private reimbursement agreements may be prepared for each development project providing more than its proportionate share of infrastructure costs. Either through such private reimbursement agreements or the D.A.s, the developers fronting the cost of improvements benefiting adjacent owners may be able to recover those costs.

Information Sources

Preparation of this Financing Plan relies on the following information sources:

- The Upper Westside Specific Plan prepared by Wood Rodgers, Inc.
- Backbone infrastructure cost estimates prepared by Wood Rodgers, Inc.
- Sacramento County Water Agency Feasibility Analysis, prepared by EPS.
- Existing County and other agency fee program data.

Organization of the Report

This report is organized as follows:

- **Chapter 2** describes the land uses by development increment as well as population and employment estimates underpinning this Financing Plan.
- **Chapter 3** offers additional detail regarding the policy and financing framework established by the Specific Plan and tiered entitlement process.
- **Chapters 4** and **5** detail the required Backbone Infrastructure and Public Facility requirements and associated costs.
- **Chapter 6** describes the overall financing strategy and funding sources.
- **Chapter 7** details the proposed UWSP Plan Area Fee program.
- **Chapter 8** details the UWSP Entitlement Reimbursement Fee program.
- **Chapter 9** examines the feasibility of the UWSP Financing Plan.
- **Chapter 10** describes the near- and long-term implementation of the Financing Plan.

Several appendices are included in this document:

- **Appendices A** through **D** contain cost estimates for Backbone Infrastructure and Public Facilities by Phase.
- **Appendix E** contains a model for allocated improvement costs to land uses in the Specific Plan.
- **Appendix F** contains a feasibility analysis that allocates improvement costs to land uses in the case that only 85 percent of the development in the Plan Area occurs.
- **Appendix G** contains detail related to calculating impact fee revenue from non-UWSP fee programs.
- **Appendix H** contains details related to school funding and a sensitivity analysis for school facility demand from UWSP development.
- **Appendix I** contains detailed cost estimates for Backbone Infrastructure and Public Facilities and exhibits showing the phasing of infrastructure and public facility improvements and roadway cross sections.

2. Land Use and Phasing

The UWSP, which encompasses 2,066 acres in unincorporated Sacramento County, is located just northwest of I-80, as shown in **Map 1-1**. The Plan Area is approximately 3.5 miles northwest of Downtown Sacramento and 5 miles southeast of the Sacramento International Airport.

To the west of the Plan Area is Garden Highway and the Sacramento River, and to the south and east are the communities of North and South Natomas. The portions of Natomas immediately adjacent to the Plan Area are largely residential, although existing and planned commercial and employment uses are located along Interstate 5, approximately ½ to 1 mile to the east of the Plan Area. Sacramento. To the north are the Fisherman's Lake habitat preservation zones, managed by the Natomas Basin Conservancy.

At the time of Specific Plan adoption, existing land uses in the Plan area were primarily agricultural. However, a cluster of highway-oriented commercial uses southwest of the West El Camino/I-80 interchange included a gas station, fast food restaurant, hotels, and a self-storage facility. In addition, a truck stop, diner, heavy equipment sales and repair yard, and a pair of single-story office buildings were located northwest of the interchange. Additional non-agricultural uses in the Plan Area include radio towers, mobile homes, and a golf driving range.

The UWSP envisions 9,356 housing units, with a range of residential densities and unit types, anchored by a mixed-use Town Center in the southern portion of the Plan Area and an Educational Node in the northern portion of the Plan Area.[2] The UWSP also proposes more than 3 million square feet of non-residential uses, including office, retail and restaurant, hotel and institutional.

Land Use Detail

Table 2-1 details the land uses used for the purposes of the Financing Plan analysis. This section offers a detailed description of the land use assumptions informing **Table 2-1**.

With consideration to the proposed land use designations for the UWSP, this Financing Plan analyzes four distinct UWSP development increments, as described in further detail below and shown in **Map 2-1**.

[2] A total of 9,364 units could be developed, including properties in the Plan Area currently zoned Agricultural Residential – 2. See Footnote 1 in **Chapter 1** for further detail.

DRAFT

Table 2-1
Upper Westside Public Facilities Financing Plan
Project Land Use Summary by Development Phase

Land Use	Assumption	Target Density or FAR	Phase 1 Acreage	Phase 1 Dwelling Units	Phase 1 Commercial Sq. Ft.	Phase 2 Acreage	Phase 2 Dwelling Units	Phase 2 Commercial Sq. Ft.	Phase 3 Acreage	Phase 3 Dwelling Units	Phase 3 Commercial Sq. Ft.	Phase 4 Acreage	Phase 4 Dwelling Units	Phase 4 Commercial Sq. Ft.	Total Acreage [1]	Total Dwelling Units	Total Commercial Sq. Ft.
Developable Uses																	
Residential Uses																	
Very Low Density Residential (VLDR)		1.0 DU/acre	-	-	-	-	-	-	70.4	71	-	96.3	97	-	167	168	-
Low Density Residential (LDR)		5.5 DU/acre	120.7	664	-	67.5	372	-	202.3	1,113	-	-	-	-	391	2,149	-
Low / Medium Density Residential (LMDR)		8.0 DU/acre	45.5	364	-	32.7	262	-	56.7	453	-	-	-	-	135	1,079	-
Medium Density Residential (MDR)		12.0 DU/acre	14.1	169	-	8.7	105	-	30.8	370	-	8.2	99	-	62	743	-
High Density Residential (HDR)		25.0 DU/acre	6.9	173	-	14.8	368	-	-	-	-	14.8	369	-	36	910	-
Very High Density Residential (VHDR)		35.0 DU/acre	-	-	-	7.6	266	-	7.5	262	-	7.5	263	-	23	791	-
Commercial Mixed Use (CMU) [1]		40.0 DU/acre	-	-	-	8.6	336	-	50.6	1,920	-	24.4	960	-	84	3,216	-
Missing Middle Incentive Units			-	90	-	-	56	-	-	146	-	-	7	-	-	300	-
Subtotal Residential Uses			**187.2**	**1,460**	**-**	**139.9**	**1,765**	**-**	**418.2**	**4,335**	**-**	**151.1**	**1,795**	**-**	**896.4**	**9,356**	**-**
Nonresidential Uses																	
Commercial Mixed Use [1] [2]																	
Office	62.0%	0.60 FAR	-	-	-	5.3	-	139,033	31.3	-	793,850	15.1	-	421,799	51.7	-	1,354,681
Retail	18.0%	0.60 FAR	-	-	-	1.5	-	40,364	9.1	-	230,472	4.4	-	122,458	15.0	-	393,295
Hotel	15.0%	0.60 FAR	-	-	-	1.3	-	33,637	7.6	-	192,060	3.7	-	102,048	12.5	-	327,746
Institutional	5.0%	0.60 FAR	-	-	-	0.4	-	11,212	2.5	-	64,020	1.2	-	34,016	4.2	-	109,249
Subtotal Commercial Mixed Use	**100.0%**	0.60 FAR	**-**	**-**	**-**	**8.6**	**-**	**224,247**	**50.5**	**-**	**1,280,403**	**24.4**	**-**	**680,320**	**83.5**	**-**	**2,184,970**
Employment / Highway Commercial [2]																	
Office	60.0%	0.40 FAR	-	-	-	-	-	-	25.1	-	436,860	6.7	-	116,178	31.8	-	553,038
Retail	20.0%	0.40 FAR	-	-	-	-	-	-	8.4	-	145,620	2.2	-	38,726	10.6	-	184,346
Hotel	15.0%	0.40 FAR	-	-	-	-	-	-	6.3	-	109,215	1.7	-	29,045	7.9	-	138,260
Institutional	5.0%	0.40 FAR	-	-	-	-	-	-	2.1	-	36,405	0.6	-	9,682	2.6	-	46,087
Subtotal Employment / Highway Commercial	**100.0%**		**-**	**-**	**-**	**-**	**-**	**-**	**41.8**	**-**	**728,100**	**11.1**	**-**	**193,630**	**52.9**	**-**	**921,730**
Subtotal Nonresidential Uses			**-**	**-**	**-**	**8.6**	**-**	**224,247**	**92.3**	**-**	**2,008,503**	**35.6**	**-**	**873,950**	**136.4**	**-**	**3,106,700**
Total Developable Uses			**187.2**	**1,460**	**-**	**148.5**	**1,765**	**224,247**	**510.5**	**4,335**	**2,008,503**	**186.6**	**1,795**	**873,950**	**1,032.8**	**9,356**	**3,106,700**
Non-Developable Uses																	
Public/Quasi-Public (School)		-	8.2	-	-	8.9	-	-	43.0	-	-	81.1	-	-	141.1	-	-
Agricultural Urban Reserve		-	12.8	-	-	5.9	-	-	23.5	-	-	3.0	-	-	45.2	-	-
Roads		-	24.7	-	-	26.7	-	-	35.2	-	-	28.9	-	-	125.4	-	-
Agricultural Reserve		-	-	-	-	-	-	-	-	-	-	-	8	-	410.2	8	-
General Agriculture		-	-	-	-	-	-	-	-	-	-	-	-	-	86.1	-	-
Landscape Corridor		-	4.3	-	-	10.9	-	-	12.9	-	-	7.3	-	-	35.4	-	-
Recreation		-	21.0	-	-	16.7	-	-	39.0	-	-	1.4	-	-	78.1	-	-
Public/Quasi-Public (Water)		-	3.6	-	-	1.7	-	-	1.8	-	-	7.8	-	-	15.0	-	-
Natural Reserve		-	25.9	-	-	27.5	-	-	52.7	-	-	-	-	-	141.9	-	-
Subtotal Non-Developable Uses			**100.5**	**-**	**-**	**98.3**	**-**	**-**	**208.1**	**-**	**-**	**129.5**	**8**	**-**	**1,078.4**	**8**	**-**
Total All Land Uses [3]			**287.7**	**1,460**	**-**	**246.8**	**1,765**	**224,247**	**718.6**	**4,335**	**2,008,503**	**316.1**	**1,803**	**873,950**	**2,028.9**	**9,364**	**3,106,700**

land use

Source: Upper Westside Specific Plan; Wood Rodgers; The Gregory Group; EPS.

[1] The 82.0 acres of Commercial Mixed Use area contain both residential uses and nonresidential uses. As such, the acreage is only counted once for the total acreage of the project area.
[2] Nonresidential use percentage allocations based on Anticipated Land Use Mix for CMU and E/HC designations prepared by The Gregory Group on 11/6/2020. This allocation is preliminary and subject to change.
[3] Total acreage of Plan Area includes 1 acre of Community Commercial that is not shown in this table.

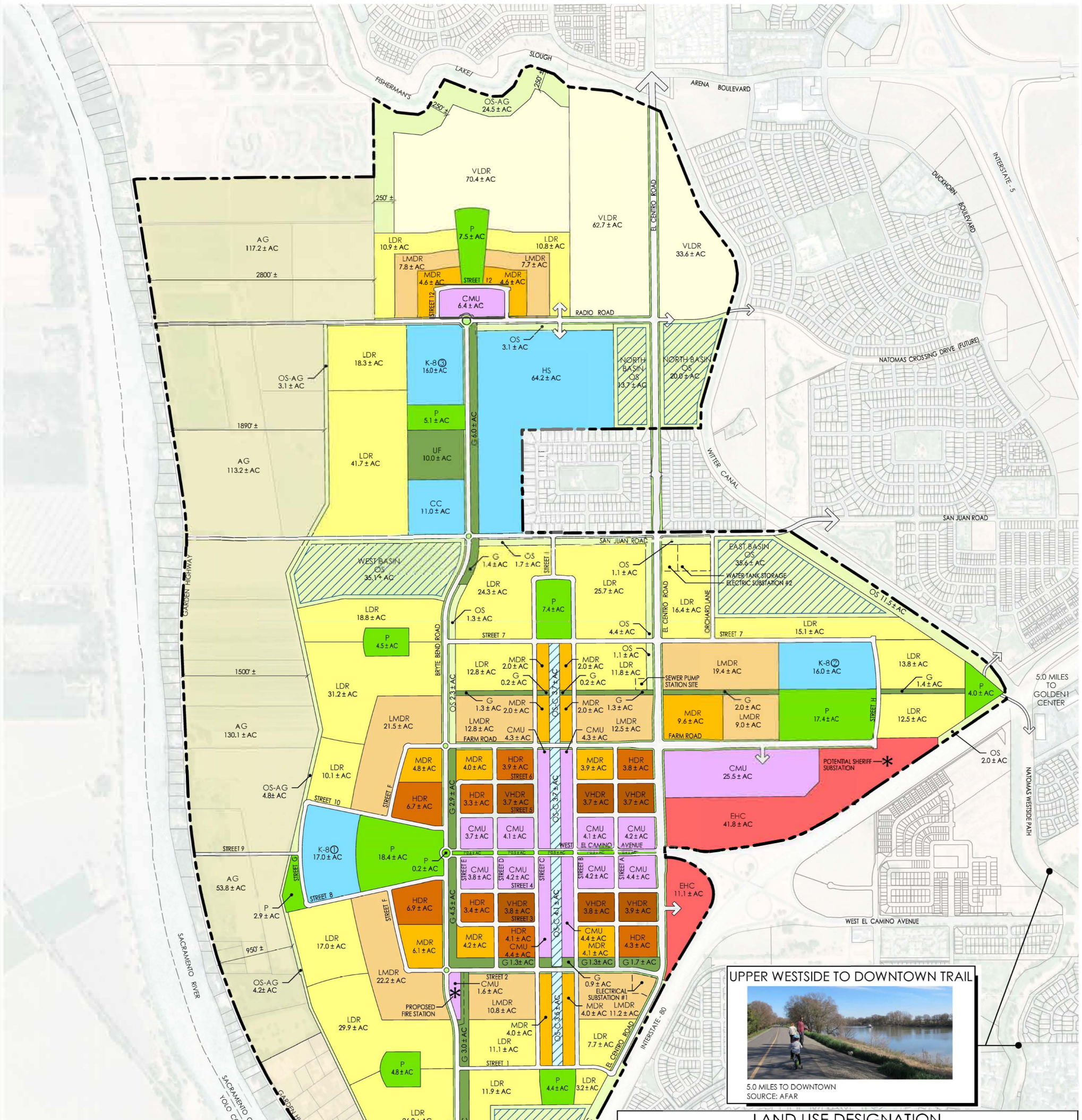
Map 2-1. Preliminary Phasing Plan

PRELIMINARY LAND USE PLAN - MISSING MIDDLE HOUSING INCENTIVE

UPPER WESTSIDE

COUNTY OF SACRAMENTO, CALIFORNIA

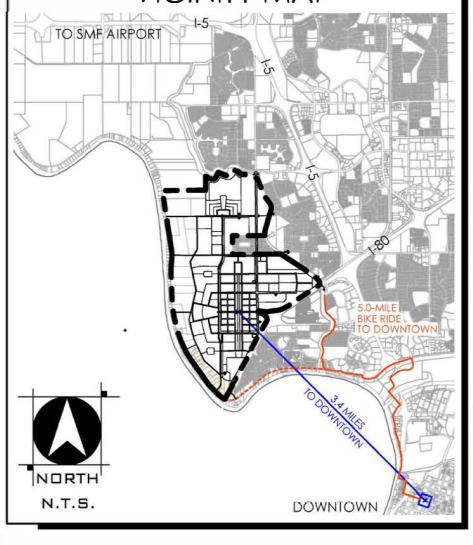
JANUARY 15, 2024



UPPER WESTSIDE TO DOWNTOWN TRAIL

5.0 MILES TO DOWNTOWN
SOURCE: AFAR

VICINITY MAP



LAND USE DESIGNATION

COLOR	LAND USE DISTRICT	COMPARABLE ZONE OR DENSITY RANGE	TARGET DENSITY OR F.A.R.	ACRES ±	% OF ACRES	ESTIMATED DWELLING UNITS	% OF DWELLING UNITS	ESTIMATED SQ. FT. ±
VLDR	VERY LOW DENSITY RESIDENTIAL	RD-1 TO RD-3	1.0 DU/AC	166.7	8.1%	168 DU(6)	1.8%	
LDR	LOW DENSITY RESIDENTIAL	RD-4 TO RD-7	5.5 DU/AC	390.8	18.9%	2,149 DU(6)	23.0%	
LMDR	LOW/MEDIUM DENSITY RESIDENTIAL	RD-6 TO R-10	8.0 DU/AC	134.9	6.5%	1,079 DU(6)	11.5%	
MDR	MEDIUM DENSITY RESIDENTIAL	RD-8 TO RD-20	12.0 DU/AC	61.9	3.0%	743 DU	7.9%	
HDR	HIGH DENSITY RESIDENTIAL	RD-20 TO RD-40	25.0 DU/AC	36.4	1.8%	910 DU	9.7%	
VHDR	VERY HIGH DENSITY RESIDENTIAL	RD-30 TO RD-50+	35.0 DU/AC	22.6	1.1%	791 DU	8.5%	
CMU	COMMERCIAL MIXED USE	CMU (RD-30 TO RD-100+)	39. 2DU/AC10.60 FAR	83.6(5)	4.0%	3,216 DU(6)	34.4%	2,184,970 SF(3)
EHC	EMPLOYMENT/HIGHWAY COMMERCIAL	E/HC	0.40 FAR	52.9	2.6%			921,730 SF(3)
S	SCHOOL	K-8, HS, CC		124.2	6.0%			
P	PARK	P		79.1	3.8%			
G/UF	GREEN BELT / URBAN FARM	AG-B		44.1	2.1%			
OS	OPEN SPACE (BASINS & CHANNELS)(7)	NR		167.9	8.1%			
OS AG	OPEN SPACE (AG-BUFFER)	NR		36.6	1.8%			
AG	AG-CROPLAND(4)	AG		414.3	20.1%			
AR	AG-RESIDENTIAL(4)	AR		86.1	4.2%			
OS-C	OPEN SPACE (CANAL)	P		15.0	0.7%			
LC	LANDSCAPE CORRIDOR			27.7	1.3%			
	MAJOR ROADS A	ROW		116.0	5.6%			
	MAJOR ROADS B (WITHIN AG-BUFFER) (4)	ROW		5.4	0.3%			
	*MISSING MIDDLE RESERVE UNITS					300 DU	3.2%	
	TOTAL			2066.2	100%	9,356 DU'S		3,106,700 SF

NOTES

(1) NET ACREAGE BASED ON PRELIMINARY LAND USE PLAN GENERATED IN GIS/AUTOCAD BY WOOD RODGERS. THIS PLAN IS SUBJECT TO CHANGE. ARTERIALS, COLLECTORS AND PRIMARY RESIDENTIAL STREETS, AND LANDSCAPE CORRIDORS AS SHOWN ON MAP ARE NETTED OUT.

(2) ESTIMATED POPULATION CALCULATION UTILIZING 3.0 PERSONS PER HOUSEHOLD [pph] FOR SINGLE-FAMILY AND 2.5 pph FOR MULTI-FAMILY (HDR AND HIGHER), RESULTING IN 25,578± PEOPLE [(4,981 DU x 2.5 pph)+(4,375 DU x 3.0 pph)]=25,578 POPULATION]. THIS IS A PRELIMINARY ESTIMATE AND SUBJECT TO CHANGE.

(3) THE ALLOCATED SQUARE FOOTAGE (SF) IS IN ADDITION TO EXISTING COMMERCIAL LAND USES.

(4) AGRICULTURAL RESIDENTIAL (AR), AGRICULTURAL CROPLAND (AG), OPEN SPACE (OS) BUFFER TO THE NORTH AND WEST, AND MAJOR ROADS B AREAS ARE NOT INCLUDED IN PROPOSED 1,524-ACRE DEVELOPMENT AREA OR THE UPA/USB EXPANSION REQUEST. THE 542-ACRE "AG BUFFER" AREA WILL REMAIN AS IS AND NO UNITS ARE ALLOCATED.

(5) THE 1.6-ACRE CMU SITE LOCATED SOUTHWEST OF THE TOWN CENTER IS DESIGNATED FOR A FIRE STATION AND THEREFORE WAS NOT ALLOCATED RESIDENTIAL UNITS OR COMMERCIAL SF.

(6) THIS VERSION OF THE PRELIMINARY LAND USE PLAN ACCOUNTS FOR THE MISSING MIDDLE DENSITY BONUS. UP TO 300 M.M.D.B. UNITS MAY BE ADDED TO LDR, LMDR, AND MDR PARCELS AS DUPLEX, TRIPLEX OR FOURPLEX UNITS TO BRING THE TOTAL BACK TO 9,356 UNITS.

(7) BLUE CROSS-HATCH IN OPEN SPACE INDICATES THE LOCATION OF BASINS WHERE WATER SURFACE INCREASES DURING STORMWATER EVENTS.

NORTH

0 600 1200 2400

WOOD RODGERS
BUILDING RELATIONSHIPS ONE PROJECT AT A TIME
3301 C St, Bldg. 100-B
Sacramento, CA 95816
Tel 916.341.7760
Fax 916.341.7767

Because of the extremely flat topography of the Plan Area, the phasing of drainage improvements is integral to the phasing of overall development. Stormwater conveyance infrastructure within each development phase area must be in place to protect development from flooding. In addition, the Drainage Master Plan dictates that material excavated to form the drainage basins in each phase be used onsite to increase the development areas' elevation, providing further protection from flooding:

- **Phase 1.** Phase 1 development is focused on the southern portion of the Plan Area as well as a small section of residential development just north of the Town Center area. Development in this phase is entirely residential, with 1,464 units expected to be developed in this phase.
- **Phase 2**. Phase 2 increases the northern extent of the area developed during Phase 1, with residential development along the western portion of the Plan Area and a small amount of commercial development occurring in the eastern portion of the Town Center area as part of the mixed-use portion of the Plan Area. 1,764 total dwelling units are expected to be developed during this phase, as well as approximately 224,400 square feet of commercial floor area.
- **Phase 3.** Phase 3 is the largest development phase, both in terms of overall acreage developed and number of dwelling units. In addition to the 4,333 dwelling units, Phase 3 development is expected to include 1.3 million square feet of commercial square footage in commercial mixed-use buildings, and a further 728,000 square feet in highway commercial development.
- **Phase 4**. Phase 4 envisions the buildout of the remainder of the development allocated to the Specific Plan. The final residential allocation includes 1,795 dwelling units, while approximately 680,000 square feet of commercial mixed use and 193,000 square feet of highway commercial comprise the remainder of planned nonresidential development.

Missing Middle Incentive Units

As shown in **Table 2-1**, the land use plan for the Project includes an allocation of 300 Missing Middle units. Per the Specific Plan, entitlements for these units will be granted as a incentive to encourage home builders to integrate small-scale attached ("missing middle") dwelling units into conventional single-family detached neighborhoods. These Missing Middle units can be built on any Low Density, Low-Medium Density, or Medium Density residential parcel, provided that builder satisfies the requirements for receiving the incentives for these units. For the purposes of calculating service demands, this Financing Plan assumes that the share of the 300 Missing Middle units that will develop in each phase is equal to the share of the total LDR, LMDR, and MDR units that will develop in that phase.

In an effort to conservatively analyze the financial feasibility of the Project, this Financing Plan does not allocate costs to Missing Middle Units. Infrastructure costs that would have been allocated to Missing Middle units are instead allocated proportionately to the remainder of the residential land uses. See **Appendix E** for detailed calculations of infrastructure cost allocation. In addition, no impact fee revenue (either from existing fee programs or the proposed UWSP Fee Program) is assumed from the development of Missing Middle Units. However, for the purposes of calculating school facilities needs, it is assumed that Missing Middle Units *will* develop.

Nonresidential Land Use Allocations

Although the Specific Plan itself only contains two commercial land use designations, Commercial Mixed Use (CMU) and Employment/Highway Commercial (EHC), the analysis in this Financing Plan is based on more detailed land uses. Based on a market study performed by The Gregory Group in 2020, the Financing Plan assumes that commercial acreage in these land use designations will be developed in the manner shown in **Table 2-2**.

Table 2-2. Commercial Development Land Use Assumptions

Land Use	Share of Land Use	Assumed Floor Area Ratio (FAR)
Commercial Mixed Use		
Office	62.0%	0.60 FAR
Retail	18.0%	0.60 FAR
Hotel	15.0%	0.60 FAR
Institutional	5.0%	0.60 FAR
Subtotal Commercial Mixed Use	**100.0%**	0.60 FAR
Employment / Highway Commercial		
Office	60.0%	0.40 FAR
Retail	20.0%	0.40 FAR
Hotel	15.0%	0.40 FAR
Institutional	5.0%	0.40 FAR
Subtotal Employment / Highway Commercial	**100.0%**	

Source: The Gregory Group; Wood Rodgers; EPS.

Population and Employment

Table 2-3 presents the estimated resident and employee population at buildout of the UWSP. When the UWSP is fully developed, the total residential population is estimated to be roughly 25,600. These estimates are based on average household sizes described in the Specific Plan, ranging from 3 persons per unit for low- and medium-density residential development and 2.5 persons per unit for high-density and mixed-use residential development. UWSP Buildout is anticipated to generate approximately 8,100 employees.

These figures are based on assumptions of 371 and 415 square feet per employee for CMU and EHC, respectively, which are based on a weighted average of data findings by EPS for the Sacramento region over a period of several decades. In addition to the total number of employees and residents generated for the project, the Financing Plan relies on factors to allocate the burden placed on different infrastructure facilities by employees and residents. For example, because of its higher water usage, a 1,000 square-foot restaurant will have a greater impact on water and sewer systems than a 1,000 square-foot office. The Financing Plan relies on factors published by the agencies that manage infrastructure to estimate the burden on each type of infrastructure by non-residential development. These factors are shown in **Table 2-4**.

Table 2-3
Upper Westside Public Facilities Financing Plan
General Assumptions - Total Project

Item	Units/ Sq. Ft.	Persons per Household/ Sq. Ft. per Employee [1] [2]	Residents/ Employees	Persons Served Factor [3]	Total Persons Served	Persons Served per Unit/ 1k Sq. Ft.
Formula	*A*	*B*	*C = A*B or C = A/B*	*D*	*E = C*D*	*F = E/A or F = E/(A/1000)*
Residential	*units*	*pph*	*residents*			
Very Low Density Residential (VLDR)	168	3.00	504	1.00	504	3.00
Low Density Residential (LDR)	2,149	3.00	6,447	1.00	6,447	3.00
Low/Medium Density Residential (LMDR)	1,079	3.00	3,237	1.00	3,237	3.00
Medium Density Residential (MDR)	743	3.00	2,229	1.00	2,229	3.00
High Density Residential (HDR)	910	2.50	2,275	1.00	2,275	2.50
Very High Density Residential (VHDR)	791	2.50	1,978	1.00	1,978	2.50
Commercial Mixed Use (CMU)	3,216	2.50	8,040	1.00	8,040	2.50
Missing Middle Incentive Units	300	3.00	900	1.00	900	3.00
Subtotal Residential	**9,056**		**25,610**		**25,610**	
Nonresidential Uses		*sq. ft. / employee*				
Commercial Mixed Use [4]	2,184,970	371	5,889	0.50	2,945	1.35
Employment/Highway Commercial [4]	921,730	415	2,221	0.50	1,111	1.20
Subtotal Nonresidential Uses	**3,106,700**		**8,110**		**4,055**	
Total			**33,720**		**29,665**	

assumps

Source: Wood Rodgers; Inc.; Sacramento County; EPS.

[1] Persons per household assumptions from Wood Rodgers. These assumptions are subject to change.
[2] Square feet per employee placeholders.
[3] This analysis allocates public facility costs on a per person basis (persons served). Persons served takes into account that businesses and their employees have an impact on many services, but at a lower level than residential development's impact. On average, nonresidential employees are assumes to have half the impact of residents. Thus, as an industry standard, the persons served population is equal to residents plus 50 percent of employees.
[4] Nonresidential uses employment density assumption based on the weighted average of the proposed uses. See Table 2-4 for details.

DRAFT

Table 2-4
Upper Westside Public Facilities Financing Plan
Nonresidential Weighted Use Factors

Land Use	Assumption: Allocation	FAR	Sq. Ft. per Acre	Sq. Ft./ Rooms per Acre		Transportation/Roads: PM Peak Hour Trip Rate per Unit	Unit	ITE Code	Trip Length (Miles)	% New Trips	VMT per Unit	Estimated VMT per Acre [1]	Estimated VMT per 1k Sq. Ft.	Water: SCWA Factor Per Acre	Sewer: ESDs per Unit	Unit	Estimated ESDs per Acre	Estimated ESDs per 1k Sq. Ft.	Drainage: Impervious Percentage	Amenities: Sq. Ft. per Employee
Source		*Wood Rodgers*				*Sacramento County SCTDF Nexus Study*								*SCWA*	*Regional SAN*				*EPS*	*EPS*
Commercial Mixed Use																				
Office	62.0%	0.60 FAR	16,204	16,204	sq. ft.	1.15	ksf	710	4.5	92%	4.76	77.15	4.76	-	0.20	ksf	3.24	0.20	-	250
Retail [2] [3]	18.0%	0.60 FAR	4,704	4,704	sq. ft.	5.43	ksf	820	1.8	55%	5.38	25.29	5.38	-	1.00	ksf	4.70	1.00	-	450
Hotel [4]	15.0%	0.60 FAR	3,920	5.23	rooms	0.60	room	310	6.4	71%	2.73	14.25	3.64	-	0.40	room	2.09	0.53	-	600
Institutional [5]	5.0%	0.60 FAR	1,307	1,307	sq. ft.	0.49	ksf	560	3.9	90%	1.72	2.25	1.72	-	0.20	ksf	0.26	0.20	-	900
Subtotal Commercial Mixed Use	**100.0%**		**26,135**									**118.93**	**4.55**	**4.00**			**10.30**	**0.39**	**0.90**	**371**
Employment/Highway Commercial																				
Office	60.0%	0.40 FAR	10,454	10,454	sq. ft.	1.15	ksf	710	4.5	92%	4.76	49.77	4.76	-	0.20	ksf	2.09	0.20	-	300
Retail [2] [3]	20.0%	0.40 FAR	3,485	3,485	sq. ft.	5.43	ksf	820	1.8	55%	5.38	18.73	5.38	-	1.00	ksf	3.49	1.00	-	500
Hotel [4]	15.0%	0.40 FAR	2,614	3.49	rooms	0.60	room	310	6.4	71%	2.73	9.50	3.64	-	0.40	room	1.39	0.53	-	600
Institutional [5]	5.0%	0.40 FAR	871	871	sq. ft.	0.49	ksf	560	3.9	90%	1.72	1.50	1.72	-	0.20	ksf	0.17	0.20	-	900
Subtotal Employment/Highway Commercial	**100.0%**		**17,424**									**79.51**	**4.56**	**4.00**			**7.14**	**0.41**	**0.90**	**415**

Source: Sacramento County Transportation Development Fee and Transit Impact Fee Program 2019 Nexus Study Update; SCWA Zone 40 Water Supply Master Plan (2005); Regional SAN Consolidated Ordinance;

[1] Reflects the estimated VMT per acre of nonresidential development based on the provided allocation and density assumptions.
[2] Retail - Transportation DUE assumptions based on general commercial for centers 175,000 sq. ft. or less.
[3] Retail - Assumes an average of Retail Stores (0.1 ESD) and Restaurants (2.0 ESD).
[4] Hotel assumes 750 gross sq. ft. per room.
[5] Institutional - Transportation DUE assumptions based on Church/Religious Center.

3. Policy and Financing Framework

The section provides an overview of the UWSP policy framework related to the Financing Plan, including the following elements:

- Financing Plan Overview.
- Entitlements
- Guiding Policies for Financing.

Overview of the Financing Plan

Sacramento County General Plan Policy LU-13 requires a Public Facilities Financing Plan be prepared and approved for any urban uses in new growth areas of the County. The Financing Plan is required to describe the financing strategy and mechanisms to fund Backbone Infrastructure and Public Facilities needed to serve new development in the Plan Area.

Guiding Policies for the UWSP Financing Plan

The following objectives and policies adopted by Sacramento County[3] shall guide the financing of infrastructure and public services for the Upper Westside Specific Plan:

- The required public facilities and infrastructure are adequately funded.
- The provision of services as well as operations and maintenance costs stemming from development are cost-neutral to the County.
- The project will not adversely affect the fiscal resources of the County.

In addition, this Financing Plan incorporates an additional, Project-specific guiding policy:

- The project will not adversely affect the fiscal resources of the Natomas Unified School District.

The analysis contained in this Financing Plan demonstrates that the Project has adequate funding to construct the required Backbone Infrastructure and Public Services and thus the development of the Project will not adversely affect the fiscal resources of the County. The funding for the provision of services, as well as operation and maintenance of the Backbone Infrastructure and Public Facilities,

[3] Sacramento County. 2013. Requirements for the Preparation of Public Facilities Financing Plan Fiscal Impact Analysis Urban Services Plan and Development Agreement. May 31, 2013.

will be described in further detail in a separate document, the **Upper Westside Specific Plan Urban Services Plan** and **Upper Westside Fiscal Impact Analysis**.

In addition, this Financing Plan demonstrates that the development of the Plan Area Backbone Infrastructure and Public Facilities will be in compliance with the following Financing Policies from Section 8.6 of the UWSP:

- All public facilities are to be adequately financed and provided in a timely manner in accordance with County standards, the infrastructure master plans, and the PFFP.
- Any public financing utilized shall be equitable, financially feasible, and efficiently utilized in a manner consistent with County and Agency goals and guidelines.
- Private and public financing mechanisms shall be utilized to avoid creating a financial or administrative burden on the County.

Financing Strategy

Purpose and Goals of the Financing Plan

The Financing Plan sets forth a plan to finance the Backbone Infrastructure improvements and Public Facilities required to serve the UWSP and as may be further documented in one or more Development Agreements. The Financing Plan serves the following purposes:

1. Establish the policy framework for financing the required Backbone Infrastructure and Public Facilities.
2. Specify the Backbone Infrastructure and Public Facilities to be constructed.
3. Identify the distribution of cost burdens to the different land uses in the UWSP.
4. Identify funding sources to pay for the Backbone Infrastructure improvements and Public Facilities.
5. Describe fee programs and possible financing districts.
6. Describe funding sources and financing districts for ongoing operations and maintenance.

The elements of the Financing Plan must work together to provide the optimal balance of fees and private financing to not overly burden undeveloped land, while assuring that necessary facilities are constructed when needed. These are the goals of the Financing Plan:

1. Fully fund all facility and infrastructure improvements when the improvements are needed to serve the Project.
2. Use existing fee programs to the extent possible.
3. Identify new fee programs or increases in existing fee programs to the extent required.
4. Make use of "pay-as-you-go" mechanisms, while allowing for timely construction of Backbone Infrastructure and Public Facility improvements.
5. Make appropriate use of private (developer) financing, existing fee programs, new fee programs, and credit/reimbursement agreements to fund improvements when needed.

Project Entitlements

The project is being processed in two separate tiers of development approvals. The first tier is the Specific Plan itself. Although the Specific Plan and the accompanying Upper Westside Development Standards and Design Guidelines document (Design Standards) regulate land use, urban form, and design guidelines within the Plan Area, the approval of the Specific Plan does not apply these regulations to specific parcels within the Plan Area. Parcels within the Plan Area will retain their existing zoning, allowing their existing uses to continue as specified in the County's Zoning Code.

Tier 1 Entitlements

These initial approvals, organized under the Specific Plan document, provide for the adoption of the Specific Plan, related environmental clearance, and a general vesting of development rights. Specific Tier 1 entitlements include approval of the following documents and policies:

- Adoption of the Upper Westside Specific Plan, including the following appendices:
  - Development Standards and Design Guidelines
  - Infrastructure master plans for roadways, water, sewer, and drainage
  - Urban Services Plan and Fiscal Impact Analysis
  - Public Facilities Financing Plan
- Final Environmental Impact Report and Mitigation and Monitoring Report

Tier 2 Entitlements

The second tier of entitlements is at the level of individual development proposals within the Plan Area. When a new use is proposed for a property within the Plan Area, or a property owner seeks to redevelop a property in accordance with the land use regulations in the Specific Plan, they must submit a request to the County for a rezone to the Special Planning Area zone (SPA). Once the property is zoned as SPA, development may proceed according to the UWSP and Design Standards.

For the Town Center and East Triangle portions of the Plan Area, an additional step is needed before individual development applications can be submitted and reviewed by the County. The Specific Plan requires that Master Plans for these two districts be prepared prior to individual development applications. These Master Plans must include a detailed development and phasing plan that illustrates consistency with the Specific Plan's regulations for street layout, block orientation, and land uses. Once these Master Plans are approved by the County, then applications for individual developments within these districts can be approved.

4. Backbone Infrastructure Improvements

This chapter summarizes the Backbone Infrastructure improvements that are required to accommodate development of the UWSP or that are construction or financing requirements UWSP developers. This chapter describes the required Backbone Infrastructure improvements and estimated costs for the following categories:

- Roadways, including off-site roadways and the Interstate 80/West El Camino Avenue Interchange
- Sewer
- Storm Drainage
- Potable Water

Based on standards set by Sacramento County and other public agencies that manage infrastructure serving the Plan Area, Wood Rodgers, Inc. has developed detailed facility requirements and associated Backbone Infrastructure cost estimates. **Appendices A** through **D** contain the detailed cost estimates for UWSP Backbone Infrastructure, current as of December 2024. **Appendix I** also provides exhibits for Backbone Infrastructure phasing, as well as further detailed cost estimates. Each category of improvements is discussed in further detail below.

Land for most improvements, in the Plan Area is assumed to be dedicated by Project developers. However, certain improvements require the purchasing of land. In the cost estimate prepared by Wood Rodgers, land acquisition costs for Backbone Infrastructure and Public Facilities are assumed to be $10.33 per square foot (approximately $450,000 per acre). For the purposes of this Financing Plan, land acquisition costs for the following Backbone Infrastructure and Public Facilities are calculated at 50 percent of the per-acre cost estimated by Wood Rodgers:

- Sewer
- Storm Drain
- Water Transmission and Distribution
- Main Street Plaza
- Urban Farm

There are several reasons why EPS discounted the Wood Rodgers-estimated land costs by 50 percent. First, some of the land that is assumed to be purchased for public improvements is in control of property owners who are not participating

in the entitlement process. At such time when the improvements are constructed, those property owners may be participants, and may dedicate the land to public agencies, and therefore not require land acquisition. In addition, the land costs are based on the assumption that all of the land needed for those improvements is developable. Some of the land needed for these improvements may already be in areas that may not otherwise be developable, such as a road or drainage or irrigation canal. In addition, much of the land needed for the Main Street Plaza and Urban Farm amenities is adjacent to roadways, and the narrow dimensions of these planned public spaces mean that private development on this land would be unlikely to occur even if no public space were planned there.

However, this Financing Plan does include 100 percent of the land acquisition cost for the large (5 acre or more) community parks, as the size and dimensions of these planned parks mean that private development could likely occur on these parcels if no parks were planned on them.

West El Camino Avenue Interchange

In 1995, the California Department of Transportation (CalTrans) and the City of Sacramento entered into a Cooperative Agreement that identified necessary improvements to the I-80/West El Camino Avenue interchange. This agreement outlined the City's obligations for freeway improvements associated with development of the North Natomas area. These improvements are necessary because the interchange currently experiences level-of-service (LOS) F conditions during peak hours, which is not allowed under City and Caltrans traffic regulations and guidelines.

CalTrans completed a project study report (PSR) in 2007. At that time, the report estimated the cost of the improvements between $23.5 million and $23.9 million, equating to $35 million to $40 million in 2022 dollars. Although the 2007 PSR anticipated funding coming from both development impact fees in the Natomas area and regional funding from the Sacramento Area Council of Governments (SACOG), the project does not have strong support from SACOG member agencies.

Wood Rodgers prepared an updated cost estimate for the required interchange improvements, with the total costs estimated at $38 million in 2022 dollars. This cost estimate is included in **Appendix I**. Based on a traffic analysis, Sacramento County estimated that approximately 90 percent of trips caused by new development in the County using this interchange would be caused by development in the UWSP. Thus, this Financing Plan is based on the assumption that 90 percent of the total interchange cost would be funded by development impact fees from the UWSP, and the remaining costs assumed to be funded by

County, regional, State, and federal sources, although these other funding sources have yet to be secured.[4]

CalTrans and Sacramento County have indicated that an updated PSR will be required prior to a final financing plan for the interchange. As part of this PSR, a detailed cost estimate will be prepared. At such time that a new cost estimate is prepared, this Financing Plan may be updated to incorporate that information.

Phasing

Given the uncertainty over external funding sources and the lack of a cooperative agreement between CalTrans and the City of Sacramento or the County, the timing of these improvements relative to the phasing of the Specific Plan is unknown at this time. This Financing Plan is based on the assumption that the full set of interchange improvements will be constructed in Phase 3 of the UWSP development. Minor improvement costs to the interchange are included in Phase 1 to mitigate for anticipated impacts from Phase 1 development.

Roadways

Development of the UWSP will include the construction of a circulation system that provides both regional and local travel routes for residents and employees of the UWSP. Currently, El Centro Road provides north-south access, while Radio, San Juan, and Farm Roads provide east-west access through the Plan Area.

Future road improvements in the UWSP include a network of arterial, collector, and local streets to facilitate travel by automobiles as well as cyclists and pedestrians. This section focuses on improvements specific to roadwork. Other circulation features, such as bicycle lanes, located in the road are included in this section; features located off the road, such as trails and transit, are discussed in the subsequent chapter.

The Specific Plan provides precise descriptions of roadway types and design widths. Roadway types include:

- Thoroughfare.
- Arterial.
- Smart Growth Street.
- Collector.
- Residential Street, Primary and Minor.
- Town Center Side Street.
- Alley.

[4] These development impact fees would be collected as part of the Sacramento County Transportation Development Fee program. See **Chapter 6** for further details.

An estimated **$132.3 million** in on-site improvements is required to serve the UWSP, as shown in **Table 4-1**. **Map 4-1** displays the on-site roadway plan for the UWSP.

On-site roadway facilities include these road improvements:

- Street work
- Intersections
- Traffic signals
- Medians
- Planter Strips (between curb and sidewalk)
- Bicycle lanes (Class I, Class II)
- Sidewalks

The Financing Plan does not include the list of improvements and costs for minor residential streets. These streets are considered subdivision improvements and will be privately financed. Lastly, where an existing road is present in the Project and the Roadway Master Plan calls for it to be modified, the roadway has been assumed to be reconstructed, which will be required to achieve overland release grading patterns.

In addition, the Financing Plan includes approximately **$7.8 million** in funding for the Project's fair share of improvements to off-site roads, as shown in **Table 4-2**.[5] Most of these improvements are expected to be constructed by other agencies or developers, with the Project responsible solely for contributing funds. However, two improvements—a new traffic signal at Powerline Road and Bayou Way and improvements to the Arena Boulevard and El Centro Road intersection—are expected to be constructed by Project developers.

Phasing

As with the development of the overall Project, the phasing of backbone roadway improvements moves from the southern portion of the road network to the norther portion. Phase 1 includes the construction of Bryte Bend Road from Garden Highway to West El Camino, as well as a portion of Street 2 from El Centro Road to Bryte Bend. Phase 2 includes the improvement of Bryte Bend Road and El Centro Road around the Town Center area and during Phase 3, improvements on San Juan Road, El Centro Road, and Bryte Bend Road around the Educational Node will be completed. Phase 4 roadway improvements include completing sections of Farm Road and West El Camino Ave around the Town Center, as well as the construction of the northernmost segment of El Centro Road. Off-site roadway funding contributions are spread over the four phases of the project based on projected VMT generated by development in each phase.

[5] As determined by Fehr & Peers' Fair Share Analysis Memorandum dated June 14, 2022.

Table 4-1
Upper Westside Public Facilities Financing Plan
Project Roadways Cost Estimate by Phase

Item	Total Cost Estimate				
	Phase 1 [1]	Phase 2	Phase 3	Phase 4	Buildout
Onsite Local Roads	$19,280,000	$17,650,000	$39,010,000	$24,710,000	$100,650,000
Onsite Regional Roads	$4,980,000	$13,170,000	$13,500,000	-	$31,650,000
On-Site Roadways	$24,260,000	$30,820,000	$52,510,000	$24,710,000	**$132,300,000**
Off-Site Roadways [2]	$1,044,779	$1,198,364	$4,073,763	$1,477,394	**$7,794,300**
I-80/West El Camino Interchange	-	-	$38,000,000	-	**$38,000,000**
Total Roadway Costs	**$25,304,779**	**$32,018,364**	**$94,583,763**	**$26,187,394**	**$178,094,300**

Source: Wood Rodgers; EPS.

[1] Phase 1 on-site roadway costs include approximately $1 million in interim improvements to the I-80/West El Camino Interchange.

[2] Off-site roadway costs linked to fair share contributions are not placed to any Project phase. Rather, the total cost of off-site roadway improvements is allocated to each phase proportionately based on the amount of development ocurring in each phase.

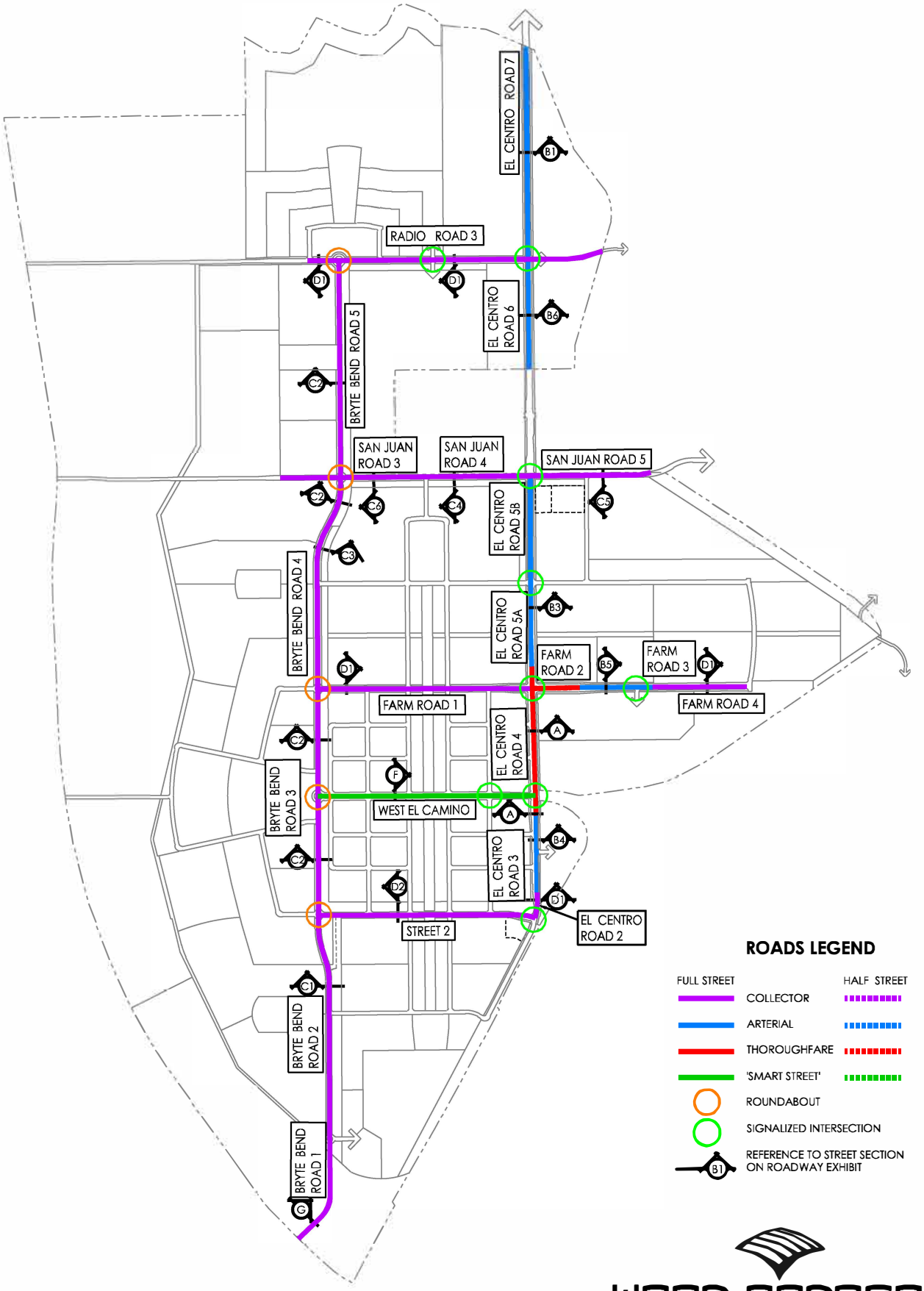
Map 4-1. UWSP Roadway Improvements

OVERALL - BACKBONE COST ESTIMATE EXHIBIT - ROADWAY

UPPER WESTSIDE

COUNTY OF SACRAMENTO, CALIFORNIA

APRIL 2024



WOOD RODGERS

BUILDING RELATIONSHIPS ONE PROJECT AT A TIME

3301 C St, Bldg. 100-B Tel 916.341.7760

Sacramento, CA 95816 Fax 916.341.7767

The County Department of Transportation will work with the Project's developers to develop and implement a "dynamic implementation tool" to evaluate demands for new Plan Area Roadway facilities as land within the Plan Area is developed. The demand estimates derived from this tool may alter the roadway phasing described above.

Table 4-2. Project Fair Share Contributions to Off-Site Roadways

Item	Responsibility	Total Cost [1]	Project Fair Share	
			Percent	Total [1]
formula		*a*	*b*	*c=a*b*
Traffic Signal at Powerline Road/ Bayou Way	Construct	$960,000	100.0%	$960,000
Powerline 1 (Bayou Way to Del Paso Road)	Fair Share	$2,285,000	33.7%	$770,000
Powerline 2 (Del Paso Road to Garden Highway)	Fair Share	$1,186,000	41.3%	$490,000
Garden Hwy 1 (Powerline Road to Radio Road)	Fair Share	$4,579,000	38.0%	$1,740,000
Garden Hwy 2 (Radio Road to San Juan Road)	Fair Share	$1,676,000	34.0%	$570,000
Natomas Crossing Drive	Fair Share	$2,314,000	51.0%	$1,180,000
Arena Boulevard/ El Centro Intersection Upgrades	Construct	$1,460,000	100.0%	$1,460,000
I-5 SB On-Ramp at W. El Camino Ave	Fair Share	$2,074,000	29.9%	$620,000
Total (Rounded)		**$16,534,000**	**N/A**	**$7,790,000**

Source: Fehr & Peers Upper Westside Specific Plan Fair Share Estimates dated June 14, 2022; Wood Rodgers, Inc; EPS.

[1] Total costs and fair share are rounded and may not multiply or sum exactly due to rounding. Includes contingency and soft cost budget.

Sewer

The UWSP Plan Area is partially located within the Sacramento Area Sewer District (SacSewer) boundaries. It is anticipated that the entirety of the Plan Area will be annexed into SacSewer, who will provide sewer service to the residents and businesses located in the Plan Area. In addition, the project will connect to the Sacramento Regional County Sanitation District (Regional San) for sanitary sewer treatment and disposal services.

Wood Rodgers, Inc., completed sewer system analysis to determine the state of existing sewer facilities within the Plan Area and infrastructure needs to serve the eventual buildout of the UWSP. Existing infrastructure in the Plan Area includes sewer gravity pipelines installed underneath the surface of El Centro and San Juan Roads. These pipelines convey sewage to the New Natomas Pump Station, located approximately 1 mile east of the Plan Area.

The UWSP Sewer Master Plan calls for development within the Plan Area to be served by gravity mains located in Radio Road, Bryte Bend Road, El Centro Road, Street 8, and Street 1. These gravity lines will flow to a sewer lift station planned to be located along El Centro Road at the intersection of either Farm Road or

Street 8. This pump station will convey sewer flows via force main to the New Natomas pump station.

The Financing Plan includes the installation of sewer pipe and manholes as shown in **Map 4-2**, as well as the construction and land acquisition costs for the sewer lift station. The total cost of sewage facilities is estimated at **$28.5 million**, as shown in **Table 4-3**.

Phasing

The phasing of sewer improvements largely follows the phasing of roadway improvements. However, Phase 1 sewer costs, which represent 71 percent of the sewer costs for the entire project, also include significant expenditures for the land acquisition and construction of a sewer lift station off of El Centro Road. In addition, Phase 1 improvements include the construction of nearly 2 miles of 24-inch sewer force main connecting the sewer lift station to the New Natomas Pump Station.

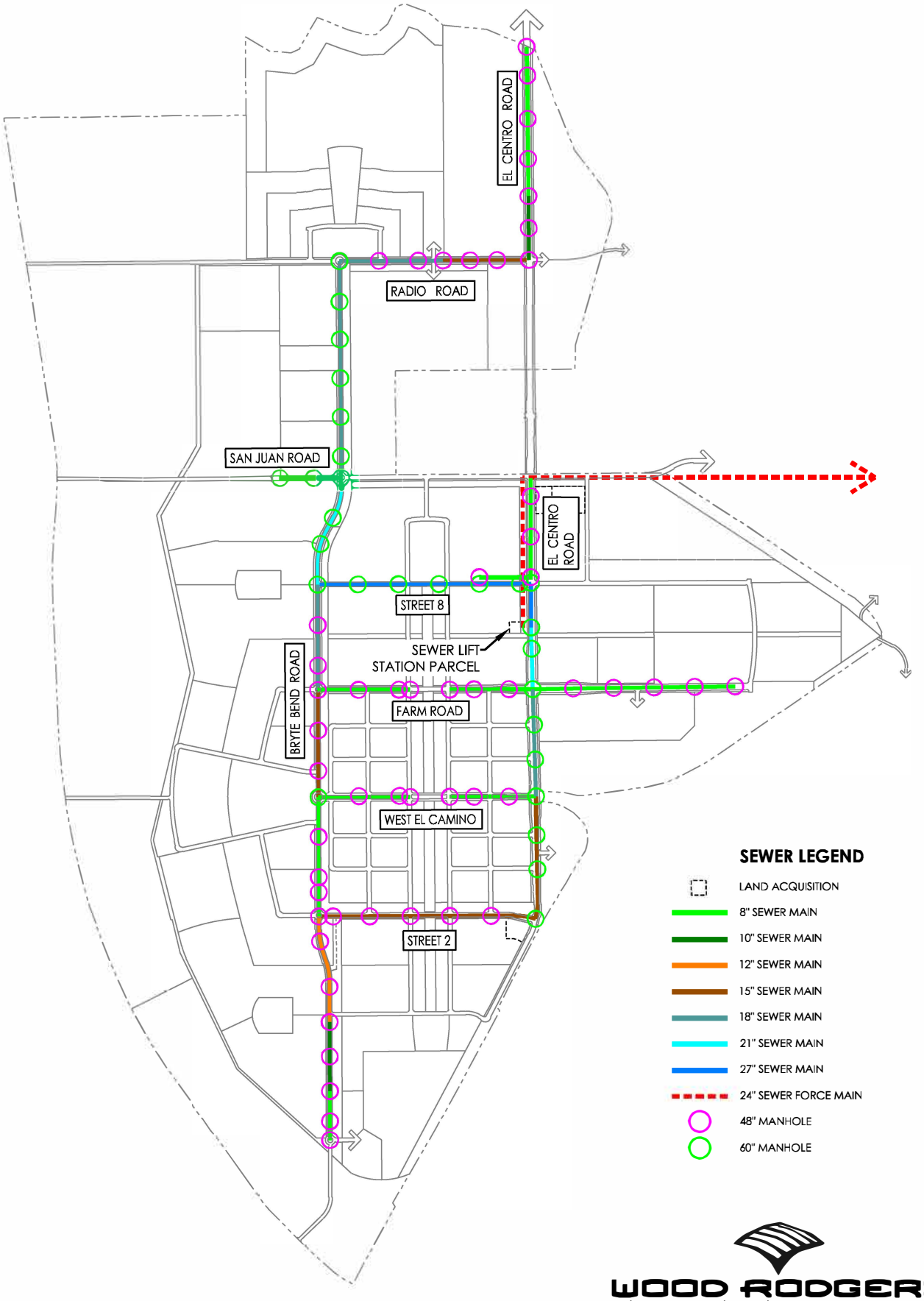
Map 4-2. UWSP Sanitary Sewer Improvements

OVERALL - BACKBONE COST ESTIMATE EXHIBIT - SANITARY SEWER

UPPER WESTSIDE

COUNTY OF SACRAMENTO, CALIFORNIA

APRIL 2024



WOOD RODGERS

BUILDING RELATIONSHIPS ONE PROJECT AT A TIME

3301 C St, Bldg. 100-B Tel 916.341.7760

Sacramento, CA 95816 Fax 916.341.7767

Table 4-3
Upper Westside Public Facilities Financing Plan
Project Sewer Cost Estimate by Phase

Item	Total Cost Estimate				
	Phase 1	Phase 2	Phase 3	Phase 4	**Buildout**
Sewer Facilities	$20,230,000	$3,100,000	$3,760,000	$1,280,000	**$28,370,000**
Land Acquisition [1]	$110,000	$0	$0	$0	**$110,000**
Total	**$20,340,000**	**$3,100,000**	**$3,760,000**	**$1,280,000**	**$28,480,000**

Source: Wood Rodgers, EPS.

[1] Includes 10% land cost contingency.

Storm Drainage

The UWSP Drainage Master Plan has been established to provide drainage and flood protection to the Plan Area. It is intended to satisfy the design criteria of all regulatory agencies servicing the UWSP, including Sacramento County, Reclamation District 1000 (RD 1000), FEMA National Flood Insurance Program requirements, and the National Pollutant Discharge Elimination System.

RD 1000 operates and maintains the primary drainage and flood control system in the Natomas Basin. The existing drainage and flood control system in the Natomas Basin consists of levees, drains, pump stations, improved detention basins, and natural floodplain storage areas. In addition to typical roadside ditches and field drains, RD 1000 operates the West Drainage Canal (also known as Witter Canal), which forms a portion of the eastern boundary of the Plan Area and is one of RD 1000's main drains. Within the boundaries of the Plan Area, RD 1000 operates two existing pump stations, which convey drainage from the Plan Area into the Witter Canal and eventually to the Sacramento River.

Although the Plan Area is largely flat, existing drainage generally flows from west to east, towards the existing Witter Canal. The Drainage Master Plan divides the Plan Area into four drainage sheds. Within each drainage shed, the Drainage Master Plan calls for an approximately 29-acre drainage basin, which will function both as stormwater detention basins and open space features, as shown in **Map 4-3**.

Subsurface storm drains ranging in diameter from 12 to 72 inches will be incorporated in roadways, parks, and open spaces to move stormwater into the four detention basins. In addition, four open drainage channels along Radio Road, Bryte Bend Road, El Centro Road, and San Juan Road will also be constructed to convey stormwater to the four detention basins.

In addition to the facilities mentioned above, the Drainage Master Plan also incorporates the Westside Canal, a multipurpose amenity which will provide opportunities for recreation as well as convey stormwater from the south basin into the planned San Juan Road drainage channel.

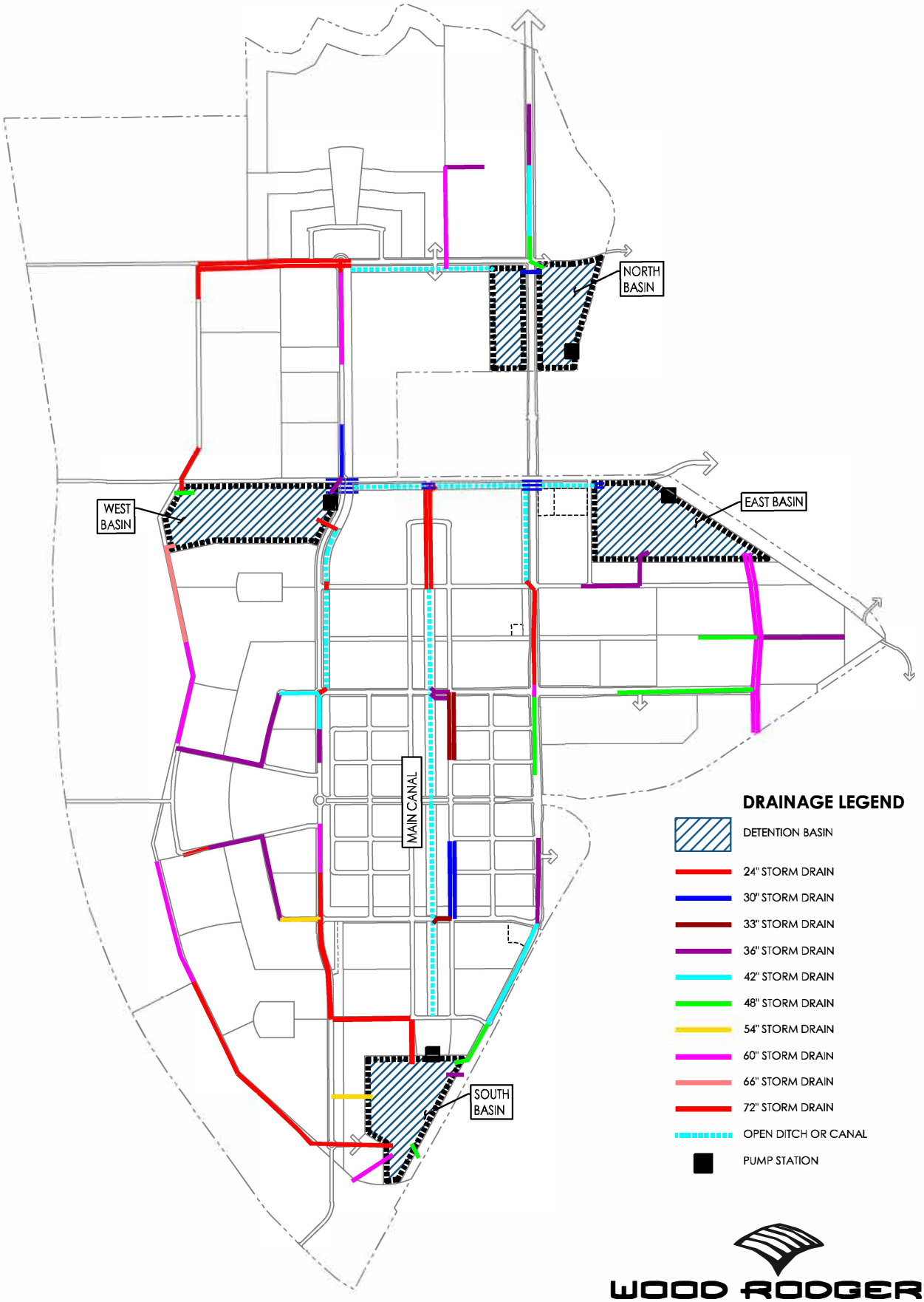
Map 4-3. UWSP Drainage Improvements

OVERALL - BACKBONE COST ESTIMATE EXHIBIT - DRAINAGE

UPPER WESTSIDE

COUNTY OF SACRAMENTO, CALIFORNIA

APRIL 2024



WOOD RODGERS
BUILDING RELATIONSHIPS ONE PROJECT AT A TIME
3301 C St, Bldg. 100-B Tel 916.341.7760
Sacramento, CA 95816 Fax 916.341.7767

This Financing Plan includes all the facilities mentioned above, including drainage networks needed to provide drainage to major roads and development areas, but excluding in-tract subdivision drainage, which will be privately financed. The drainage network funded by the Financing Plan includes the following components:

- Detention basins (including construction and land acquisition costs)
- New pump stations
- Retrofit existing RD 1000 pump stations
- Drainage pipes and channels
- Excavation, haul, and placement of fill material
- Drainage manholes and junction boxes
- Drainage inlets on roadways

The total cost of these improvements is estimated at **$138.3 million**, as shown in **Table 4-4**. This PFFP does not include the cost of constructing nor abandoning interim drainage improvements that may be needed during project buildout. It is expected that these interim costs will be borne by individual project developers.

Phasing

The phasing of storm drainage infrastructure largely follows the phasing of the overall plan, with improvements moving from south to north as the Project develops. The Project will construct one detention basin in Phase 1, two detention basins in Phase 2, and the final and fourth detention basin in Phase 3. By Phase 4, all major storm drainage improvements will have been completed, and storm drain construction in this phase consists only of installing drainpipes and drop inlets along a few select road segments.

By far the largest concentration of storm drain expenditures is expected to occur in Phase 3. During Phase 3, the Project will acquire the land for and construct the Main Canal, which is the single most expensive feature in the Storm Drainage Master Plan. Including land acquisition, the Main Canal is estimated to cost approximately $18.3 million. To the extent possible, the Main Canal may need to be constructed in sub-phases.

Table 4-4
Upper Westside Public Facilities Financing Plan
Project Storm Drainage Cost Estimate by Phase

Item	Total Cost Estimate				
	Phase 1	Phase 2	Phase 3	Phase 4	**Buildout**
Drainage Facilities	$25,750,000	$42,620,000	$35,700,000	$1,070,000	**$105,140,000**
Land Acquisition [1]	$6,825,000	$14,980,000	$11,325,000	$0	**$33,130,000**
Total	**$32,575,000**	**$57,600,000**	**$47,025,000**	**$1,070,000**	**$138,270,000**

Source: Wood Rodgers, EPS.

[1] Includes 10% land cost contingency.

Potable Water Infrastructure

The project falls within the jurisdiction of the Natomas Central Mutual Water Company (NCMWC), which currently provides untreated water for agricultural users in the project area and vicinity. In addition, the project is located within the City of Sacramento's American River Place of Use, which allows the City to provide drinking water through its water rights on the American River. The City has infrastructure in place to both treat and convey water to the Plan Area, although the NCMWC will continue to supply untreated water via agricultural irrigation districts to the Plan Area until parcels are developed and connected to a treated water source. Although the project's source of wholesale water is the City of Sacramento, the Sacramento County Water Agency (SCWA) will create and administer a water supply zone for the project, acting as the water retail agency for residents and businesses within the Plan Area.

Backbone water facilities include a storage tank at the intersection of Bryte Bend Road and San Juan Road and a series of distribution and transmission mains ranging in diameter from 12 to 24 inches, as shown in **Maps 4-4** and **4-5**. Two water meters located along El Centro Road at San Juan Road and Radio Road will be installed to monitor water purchased from the City of Sacramento. In addition, the Financing Plan accounts for the cost of land acquisition for the water storage tank site. The total estimated costs for backbone water improvements are estimated at **$28.6 million**, as shown in **Table 4-5**. In addition to constructing the transmission and distribution facilities, the project will also have to pay a water capacity fee to the City of Sacramento, as described in the **Water Capacity Charges** subsection below.

Phasing

Phase 1 water improvements will connect Phase 1 development in the south of the Plan Area to the existing City of Sacramento water main at El Centro Road and San Juan Road, via an 18-inch transmission line in El Centro Road. Additionally, Phase 1 costs include funding for land acquisition and construction of the water storage tank at El Centro Road and San Juan Road, although this improvement may be moved to a later phase if further studies show it is not necessary for Phase 1 development. Phase 3 improvements extend the water transmission system to the Educational Node via an 18-inch pipeline in Bryte Bend Road and Radio Road, while Phase 4 does not include any water transmission improvements. Throughout all 4 phases, 12-inch water distribution pipelines are installed in street rights-of-way as adjacent parcels are developed.

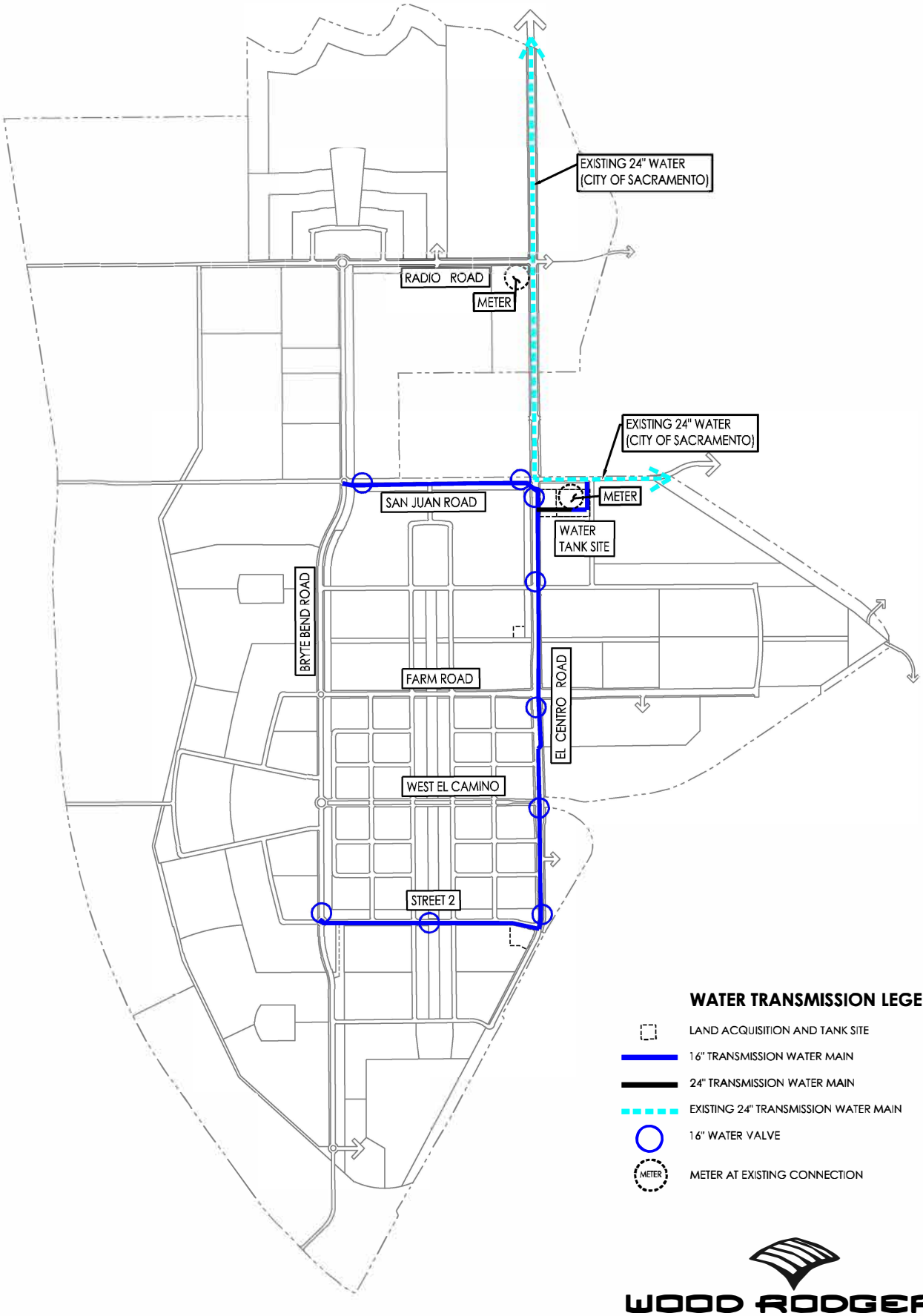
Map 4-4. UWSP Water—Distribution Improvements

OVERALL - BACKBONE COST ESTIMATE EXHIBIT - WATER - TRANSMISSION

UPPER WESTSIDE

COUNTY OF SACRAMENTO, CALIFORNIA

APRIL 2024



WOOD RODGERS

BUILDING RELATIONSHIPS ONE PROJECT AT A TIME

3301 C St, Bldg. 100-B Tel 916.341.7760

Sacramento, CA 95816 Fax 916.341.7767

CONCEPTUAL COST ESTIMATE - BACKBONE ELEMENTS

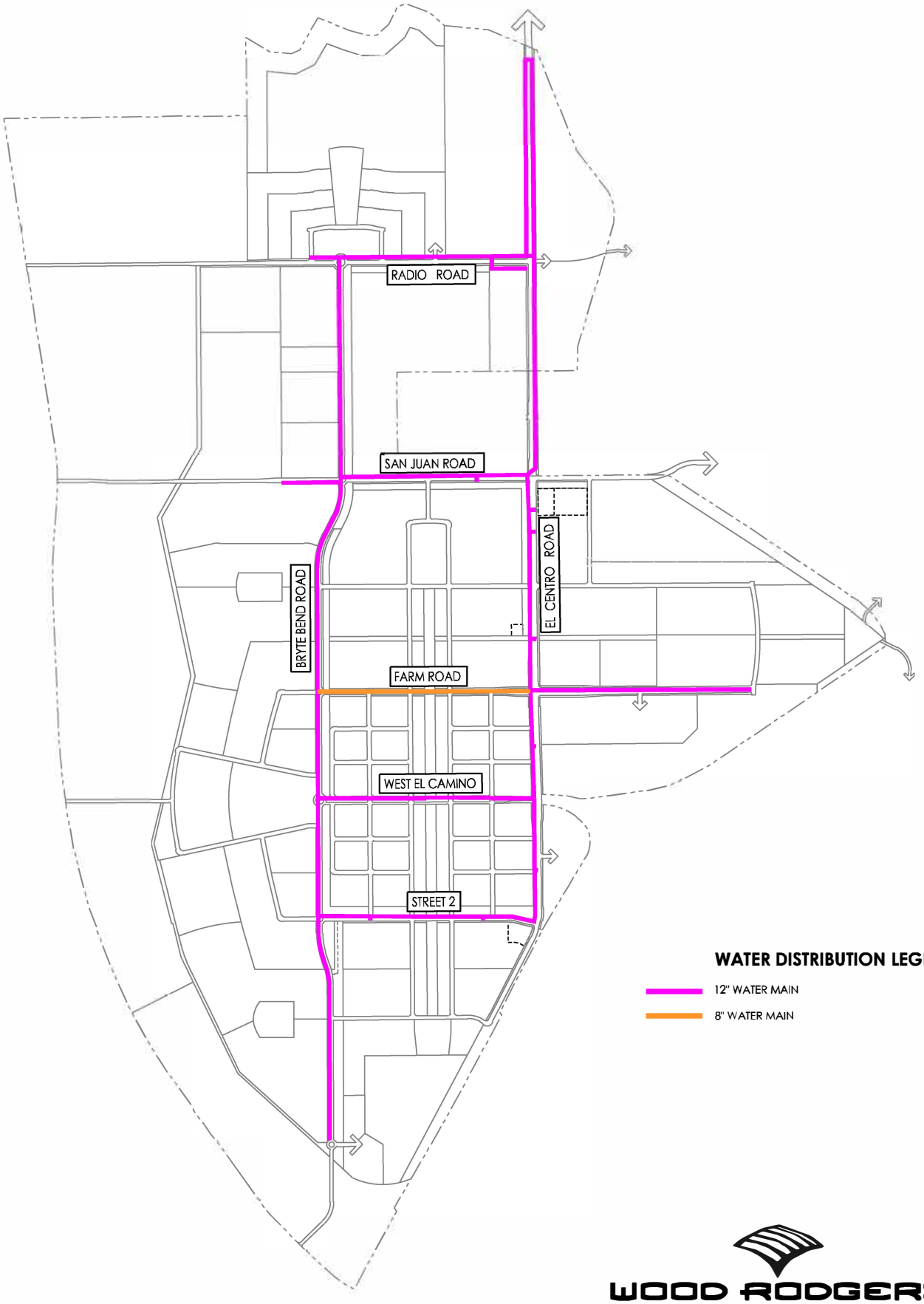
Map 4-5. UWSP Water—Transmission Improvements

OVERALL - BACKBONE COST ESTIMATE EXHIBIT - WATER - DISTRIBUTION

UPPER WESTSIDE

COUNTY OF SACRAMENTO, CALIFORNIA

APRIL 2024



WOOD RODGERS
BUILDING RELATIONSHIPS ONE PROJECT AT A TIME
3301 C St, Bldg. 100-B Tel 916.341.7760
Sacramento, CA 95816 Fax 916.341.7767

Table 4-5
Upper Westside Public Facilities Financing Plan
Project Water Transmission and Distribution Cost Estimate by Phase

Item	Source	Total Cost Estimate				
		Phase 1	Phase 2	Phase 3	Phase 4	**Buildout**
Water Facilities		$19,400,000	$2,030,000	$4,610,000	$1,820,000	**$27,860,000**
Land Acquisition [1]		$765,000	$0	$0	$0	**$765,000**
Total		**$20,165,000**	**$2,030,000**	**$4,610,000**	**$1,820,000**	**$28,625,000**

Source: Wood Rodgers, EPS.

[1] Includes 10% land acquisition cost contingency.

Water Capacity Charges

As stated above, water for the Project will be delivered by the City of Sacramento via an existing 24-inch water main that runs from the north of the Plan Area in El Centro Road before branching east on San Juan Road. The City's existing facilities will draw the raw water from the American or Sacramento River, treat the water to drinking water standards, and transmit the water to the Plan Area. Because the delivery of potable water to Project will utilize facilities, including transmission mains, storage facilities, and water treatment facilities, owned by the City of Sacramento, the Project is required to pay its fair share of the total cost of City water facilities in the form of a connection fee. This is a one-time fee, separate from the monthly service charges the Project will pay through SCWA.

The City calculates the connection fee by dividing the total cost of its facilities by their capacity to produce and transmit treated water in terms of millions of gallons per day (MGD). Currently, this connection fee is estimated at $8.18 million per MGD. This amount is currently a placeholder cost estimate subject to further refinements as negotiations between the property owners, SCWA, and the City related to water supply progress. Based on the current estimate, the Project's total water connection fee is currently estimated at **$50.6 million**, as shown in **Table 4-6**. This does not include water capacity charges for water deliveries needed to serve public parks, open space, and urban farm lots. These water capacity charges are detailed in **Table 5-5**.

Table 4-6. Project Water Capacity Fees by Phase

Item	Projected Water Demand (MGD)	Estimated Project Costs
Assumption		
Water Capacity Connection		
Water Connection Fee per MGD (FY 2022-23)	*$8,180,704*	
Phase 1 Demands	**1.21**	**$9,899,000**
Phase 2 Demands	**0.96**	**$7,853,000**
Phase 3 Demands	**2.58**	**$21,106,000**
Phase 4 Demands	**1.44**	**$11,780,000**
Buildout Demands	**6.19**	**$50,639,000**

Source: Sacramento County Water Agency; Wood Rodgers.

5. Public Facilities

Construction of various Public Facility improvements will be required to provide services to, or house employees providing services to the UWSP. This chapter summarizes the Public Facility improvements that are required to accommodate development of the Project, or that are construction or financing requirements of UWSP developers. This chapter describes the required Public Facility improvements and estimated costs for the following categories:

- Schools
- Amenities (Parks, Trails, and Open Space)
- Library
- Transit
- Sheriff
- Fire Station
- Other Countywide Public Facilities

Where specific construction or financing requirements have been established for the Project, those specific improvements and financing obligations are also described relative to the requirements for the UWSP Phases.

Wood Rodgers provided cost estimates for parks and open space. For the fire station, cost estimates were established using comparable costs from public funding mechanisms adopted elsewhere in the region or based on costs of comparable facility construction. The cost of library and transit improvements is assumed to be equal to the amount of development impact fees collected by existing fee programs for those respective facilities and services.

Schools

The project is located within the Natomas Unified School District (NUSD), which provides K-12 education, and the Los Rios Community College District (LRCCD), which provides community college education. At the time of Specific Plan approval, the NUSD owned an 85-acre parcel in the Plan Area, and the LRCCD owned a 105-acre parcel, both of which were located along Bryte Bend Road. The ownership of these two parcels allowed an opportunity for the Specific Plan to create an Educational Node along Bryte Bend Road in the northern portion of the Plan Area.

School Facilities Needed

Based on student generation rates (SGRs) for the 2023-24 school year provided by NUSD, the Plan Area is estimated to generate 2,576 K-8 students and 1,063 high-school students, requiring capacity within 3 K-8 schools and 1 high school, as shown in **Table 5-1**. The Specific Plan calls for the three K-8 schools to be distributed throughout the Plan Area, adjacent to the planned parks in the Plan Area, to maximize opportunities for shared-use facilities. The high school is planned to be located on the NUSD-owned parcel along Bryte Bend Road and San Juan Road.

Student Generation Rate Sensitivity Analysis

NUSD's current SGRs project that UWSP development will generate approximately 2,566 K-8 students and 1,061 high school students. However, NUSD current SGRs have not been updated to recognize likely changes to SGRs associated with the various multifamily residential housing types in the Project, which are denser than existing multifamily residential types located elsewhere in the NUSD boundaries. In recognition of the previously mentioned differences between existing multifamily development in the NUSD proposed multifamily development in the UWSP, the PFFP includes a student generation rate sensitivity analysis (in **Appendix H**). This sensitivity analysis examines multifamily residential SGRs from districts that have similar types of multifamily residential development as that planned within the Project and compares the multifamily developments surveyed to update the District's SGRs with the type of multifamily development proposed in the UWSP.

This sensitivity analysis examines student generation rates from current facilities master plans for four unified school districts in northern California—Gilroy, Sacramento, Dublin, and Pleasanton. As shown in **Appendix H**, the average of comparable districts' multifamily SGRs is significantly lower than the NUSD's 2023-24 SGRs. If the comparable districts' multifamily SGRs were used to project student generation from the UWSP, total K-8 students would be approximately 2,335, or 9 percent lower, and total high school students generated would be 781, or 26 percent lower. In addition, the comparable districts' SGRs showed a wide variation, with multifamily SGRs ranging from 54 percent to 112 percent of NUSDs SGRs for K-8 students, and from 19 percent to 59 percent of NUSD SGRs for high school students. For further detail, see **Appendix H**.

Table 5-1
Upper Westside Public Facilities Financing Plan
Upper Westside Student Generation by Phase

Unit Type	Student Generation Rate Unit Type [1]	Student Generation Rates (Per Dwelling Unit)		Phase 1		Phase 2		Phase 3		Phase 4	
		K-8	High School	K-8	High School	K-8	High School	K-8	High School	K-8	High School
Very Low Density Residential (VLDR)	Single-Family Detached	0.38	0.14	-	-	-	-	27	10	37	14
Low Density Residential (LDR)	Single-Family Detached	0.38	0.14	252	93	141	52	423	156	-	-
Low / Medium Density Residential (LMDR)	Single-Family Detached	0.38	0.14	138	51	100	37	172	63	-	-
Medium Density Residential (MDR)	Single-Family Attached	0.28	0.09	47	15	29	9	104	33	28	9
High Density Residential (HDR)	Multifamily	0.20	0.10	35	17	74	37	-	-	74	37
Very High Density Residential (VHDR)	Multifamily	0.20	0.10	-	-	53	27	52	26	53	26
Commercial Mixed Use (CMU)	Multifamily	0.20	0.10	-	-	67	34	384	192	192	96
Missing Middle	Multifamily	0.20	0.10	18	9	11	6	29	15	1	1
Total New Students				**491**	**185**	**476**	**201**	**1191**	**495**	**384**	**182**
Total Cumulative Students				**491**	**185**	**966**	**386**	**2,157**	**882**	**2,542**	**1,064**

Source: Communication with Natomas Unified School District, 2023; Upper Westside Specific Plan.

School Facilities Costs

As mentioned above, using the current NUSD SGRs, NUSD estimates that three K-8 schools and one high school will be needed to house students generated by development within the UWSP. NUSD provided construction cost estimates for these facilities, with K-8 schools construction costs estimated at $81 million per school, and the high school construction cost estimated at $204 million. EPS estimated land acquisition costs for the three K-8 sites in the UWSP using the same land acquisition cost that was estimated for backbone infrastructure and other public facilities of $450,000 per acre. As NUSD already owns a site for a high school in the Plan Area, no land acquisition costs are estimated for the high school. Including the land acquisition costs, the total cost for school facilities to be located in the Plan Area is estimated to be approximately $469 million, as shown in **Table 5-2**.

EPS estimated the UWSP's proportionate share of school costs based on the stated capacities of the K-8 schools and high school and the number of students generated by the UWSP, as shown in **Table 5-3**. Using the SGRs provided by NUSD, the UWSP's proportionate share of school costs is approximately **$372.5 million**. Note that this figure includes the full land acquisition cost for all three K-8 schools and no land acquisition cost for the high school site.

However, as mentioned above, the SGR sensitivity analysis compares SGRs from other districts which contain multifamily development similar to the type of multifamily development proposed in the UWSP. Using these other districts' SGRs to estimate the range of possible school facilities needs for the UWSP, EPS estimated that the Plan Area's proportionate share of costs could fall between $272 million and $333 million, as shown in **Appendix H**.

For the purposes of analyzing school funding strategies in **Chapter 6**, this Financing Plan assumes that the Project will be responsible for its proportionate share of school costs as calculated using NUSDs SGRs. Again, the ultimate cost of school facilities to the Plan Area will vary on a number of variables, including updated SGRs and planning/design of new schools that will be evaluated by NUSD in its facilities master planning efforts, as well as future sources of funding, including local and state bond funds and developer contributions that will be address during the Tier 2 planning entitlement process.

Table 5-2
Upper Westside Public Facilities Financing Plan
Total Plan Area Schools Costs

Item	Land Required (acres)	Land Cost		Construction Cost (2023$)	Total Cost (Rounded)
		Per Acre [1]	Total		
K-8 School #1	17.1	$450,000	$7,695,000	$81,030,000	$88,730,000
K-8 School #2	16.0	$450,000	$7,200,000	$81,030,000	$88,230,000
K-8 School #3	16.0	$450,000	$7,200,000	$81,030,000	$88,230,000
High School [2]	81.0	-	-	$203,700,000	$203,700,000
Total	**130.1**	**$449,975**	**$58,541,721**	**$446,790,000**	**$468,890,000**

Source: Communication with Jen Mellor, NUSD Director of Facilities, March 31, 2023.

[1] Per acre land cost based on $10.33 per square foot cost used land acquisition costs for other backbone infrastructure and public facilities in the Project.
[2] NUSD already owns a HS site in the Plan Area.

Table 5-3
Upper Westside Public Facilities Financing Plan
UWSP Proportional Share of Schools Costs

Type of School	Student Capacity	Cost Per School (Rounded) [3]	UWSP Students Generated [4]	Full Cost Allocation [1]		Proportional Cost Allocation [2]		
				Number of Schools	Estimated Cost (2023 $)	Number of Schools	Estimated Costs (2023$) Total	Estimated Costs (2023$) Per Student
K-8	1,000	$88,730,000	2,542	3.0	$265,190,000	2.5	$228,060,000	$90,000
High School	1,500	$203,700,000	1,064	1.0	$203,700,000	0.7	$144,480,000	$136,000
Total					**$468,890,000**		**$372,540,000**	

Source: Natomas Unified School District; EPS.

[1] Assumes full cost of school at full capacity regardless of whether student generation equates to full population demand associated with a school.
[2] Accounts for proportion of a school demand driven by estimated UWS student generation. Includes cost of full site acquisition.
[3] Cost of larger school site shown here. Smaller sites have a lower total cost per school.

This Financing Plan acknowledges that NUSDs ultimate goal is to construct three K-8 schools and one high school in the Plan Area, although the Project may not fund the entire cost of these four schools. In order to ensure that school facilities are constructed in time for students generated by UWSP development, NUSD may construct the schools in phases, beginning with the core facilities at each campus (administration, gymnasium, and cafeteria facilities) and adding classroom capacity as needed to serve UWSP and other NUSD students. NUSD employed this phasing model at its most recently constructed school, Heredia-Arriaga Elementary School. The first phase of construction created a K-5 school on 12 acres, while future phases of construction will add a gymnasium and more classrooms to serve grades 6 through 8. By phasing the construction of UWSP schools in this manner, NUSD school capacity in the Project area can grow as needed to serve students and as revenue from UWSP and other developments paying school mitigation fees becomes available to fund them.

Library

Library services in the Plan Area will be provided by the Sacramento Public Library Authority. Sacramento County, in partnership with the Library Authority, plans, finances, and constructs libraries within the County. No standalone library site is planned within the Plan Area. However, it is envisioned that NUSD or LRCCD could participate in a shared-use library co-located with one of those district's planned facility in the Plan Area.

The Project will contribute to the development of a public library through payment of approximately **$8.3 million** in fee payments to the Sacramento County Public Library Impact Fee program, as seen in **Table F-1**.

Sheriff

Law enforcement services are provided by the Sacramento County Sheriff Department. Although no specific sheriff facilities are planned within the Project, the Specific Plan does reserve an approximately 2-acre site if the Sheriff Department determines that a sub-station is needed within the Plan Area. It is anticipated that the Project will annex into Sacramento County's existing Community Facilities District (CFD) 2005-1 to pay for law enforcement services.

Transit

Public transit to the Project is provided by Sacramento Regional Transit (SacRT). At buildout, SacRT is anticipated to provide bus service along major corridors, such as Bryte Bend Road, West El Camino Avenue, and Radio Road within the Plan Area. The precise location of bus stops is yet to be determined. In addition,

a mobility hub is planned within the Town Center, which will provide a central node for transit passengers to connect to a variety of other transportation services. The mobility center will be privately financed.

There are no specific transit facilities included in this Financing Plan. Although the Project is currently located within the SCTDF District 6, this Financing Plan assumes that a new, Project-specific SCTDF district will be formed around the Plan Area. Assuming that the Project's SCTDF-Transit fee is similar to the current SCTDF District 6 fees, the Project will contribute approximately **$12.5 million** to transit facilities through the transit component of the Sacramento County Transportation Development Fee (SCTDF). Typically, revenues from the SCTDF transit component are used to provide large regional improvements, such as Bus Rapid Transit systems along major corridors, rather than local transit improvements. Developers of parcels adjacent to planned transit routes within the Plan Area will likely be responsible for installing bus stops and shelters and/or reserving space for transit infrastructure (based on future coordination with SacRT and the County) as those parcels are developed.

Fire

The Project is located in the Natomas Fire Protection District (NFPD). The City of Sacramento is contracted to provide services to the NFPD, including the Project. The City of Sacramento's Fire Station #43 is located approximately 2 miles north of the Plan Area and will act as the fire station for the project until is determined that a fire station is needed to serve the community.

Based on consultation with the Fire Department, it is expected that the City of Sacramento Fire Department will require a station to be built within the Plan Area during Phase 3 of the Project. The Specific Plan reserves a site for this fire station at the corner of Street 2 and Bryte Bend Road. Assuming a 14,700 square-foot fire station and a construction cost of $1,800 per square foot, the estimated cost for the fire station in the Plan Area is **$18 million**, as seen in **Table 5-4**.

Table 5-4. Estimated Project Fire Station Costs

Item	Amount
Assumed Fire Station Sq. Ft. [1]	10,000
Estimated Costs per Sq. Ft. [2]	$1,800
Total Estimated Costs	**$18,000,000**

Source: City of Sacramento; Engineering-News Record; EPS.

[1] The City of Sacramento Fire Station No. 43, a relatively new fire station located in North Natomas, is 14,732 sq. ft. EPS uses the City of Sacramento Station No. 43 as a basis for this analysis.
[2] Costs per square foot includes design and engineering; surface parking; site construction; vertical construction; site landscaping; FF&E; and land acquisition.

Amenities

The Financing Plan includes a variety of backbone amenities for the Plan Area:

- Trails
- Parks
- Urban Farm
- Greenbelt landscaping
- West El Camino Avenue Plaza

The amenities in the Plan Area are centered around the Town Center, a higher-density mixed use area, as seen in **Map 5-1**. Within the Town Center, the Westside Canal will include a 12-foot-wide bicycle and pedestrian trail on each side, and West El Camino Avenue will include a wide landscaped median envisioned to function as a public plaza and gathering space. In addition to these central pieces, the Specific Plan calls for a variety of parks, including nearly 80 acres of active recreational space. Lastly, the Plan includes a network of greenbelt corridors with strategically located urban farming nodes near residential neighborhoods and schools. The cost of land acquisition for parks greater than 5 acres is included in the Financing Plan, as it is assumed that parks less than 5 acres will be dedicated as part of subdivision development. Development costs for all parks are included in this Financing Plan, regardless of size. The total backbone amenities cost estimate of **$143.2 million** also includes a portion of an off-street bike trail along Witter Canal, as seen in **Table 5-5**. In addition, the amenities cost estimates also includes projected water capacity charges that will be paid to the City of Sacramento based on irrigation water demands for landscaping within the open spaces and parks.

Phasing

As seen in **Table 5-5**, the project amenities costs are not equally distributed by Phase. Generally, parks and other amenities follow the phasing of the Specific Plan generally, proceeding from Phase 1 concentrated in the southern portion of the Plan Area to Phase 3 in the northern and eastern portion of the Plan Area. The Amenities Master Plan calls for all major park facilities to be developed in Phase 1 through Phase 3. As a result, amenities improvements in Phase 4 are limited to the Main Street Plaza and urban farm improvements.

Amenities costs are concentrated in Phase 3 – the cost of amenities improvements in Phase 3 is nearly half of the total amenities costs for the entire project. During Phase 3, it is estimated that more than 37 acres of parkland will be acquired. In addition, the Amenities Master Plan projects that a further 4 acres will be dedicated by subdivision developers, for a total of 41 acres of parkland developed during Phase 3.

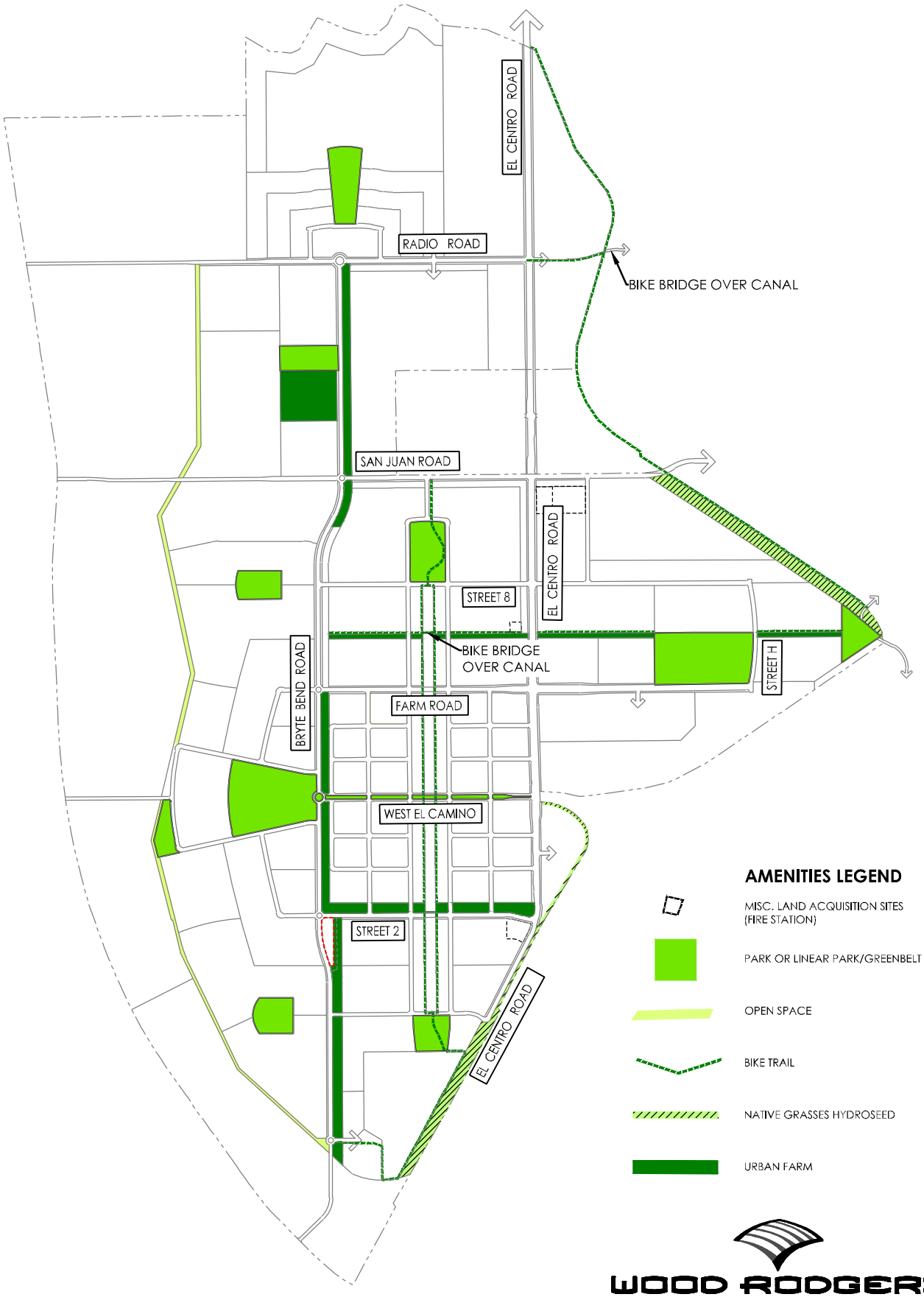
Map 5-1. Project Amenities

OVERALL - BACKBONE COST ESTIMATE EXHIBIT - AMENITIES

UPPER WESTSIDE

COUNTY OF SACRAMENTO, CALIFORNIA

APRIL 2024



WOOD RODGERS

BUILDING RELATIONSHIPS ONE PROJECT AT A TIME

3301 C St, Bldg. 100-B Tel 916.341.7760

Sacramento, CA 95816 Fax 916.341.7767

Table 5-5
Upper Westside Public Facilities Financing Plan
Project Amenities Cost by Phase

Item	Total Cost Estimate				
	Phase 1	Phase 2	Phase 3	Phase 4	**Buildout**
Amenities	$24,490,000	$17,200,000	$48,730,000	$10,100,000	**$100,520,000**
Land Acquisition [1]	$6,201,750	$6,265,550	$21,561,150	$3,366,650	**$37,395,100**
City Water Connection Fee	$1,310,000	$980,000	$2,450,000	$570,000	**$5,310,000**
Total Costs Allocated to Plan Area Fee	**$32,001,750**	**$24,445,550**	**$72,741,150**	**$14,036,650**	**$143,225,100**

Source: Wood Rodgers, EPS.

[1] Includes 10% land cost contingency.

6. Financing Strategy and Funding Sources

This chapter outlines the Project's financing strategy and describes how a combination of private and public funding sources will be used to fund the Backbone Infrastructure and Public Facilities required to serve the UWSP. The financing strategy presented in this chapter is based on the policy context provided by the County and Specific Plan.

Financing Strategy Overview

UWSP developers will be responsible for funding or constructing all Backbone Infrastructure and Public Facilities needed to serve the UWSP, with the exception of the portion of costs for the West El Camino Avenue/I-80 interchange mentioned in **Chapter 4** and **Chapter 5**. In many cases, particularly in the early stages of each development, the developer also may be required to construct or fund more than the proportionate share of improvements for facilities serving a given development phase. A credit or reimbursement mechanism will allow for repayment to the developer for advance-funding facilities included in fee programs, subject to the County and Other Agency fee credit and reimbursement policies. Private financing will be used to fund subdivision infrastructure costs.

A combination of funding sources will ultimately fund the costs of Backbone Infrastructure and Public Facility improvements. **Figure 1-1** describes these sources, which are summarized below:

- Existing Fee Programs administered by the County and other public agencies will be used. Examples of these items are the SacSewer and Sacramento Regional County Sanitation District Fee (SRCSD) for sewer treatment and Sacramento County Transportation Development Fee (SCTDF).
- Sacramento County Water Agency will be the water retailer for the Project. This Financing Plan assumes that the Project will be responsible for funding backbone water and storm drain infrastructure operated by SCWA within the Plan Area. The SCWA fee program, alongside a Plan Area Fee, will fund storm drain and water supply infrastructure, and rates charged to water users within the Plan Area will provide funding for ongoing maintenance and operations.
- A New Upper Westside Fee Program (UWSP Fee Program) will fund improvements not already included in the capital improvement program of existing fee programs. This fee program could be administered privately (by the master developer), but this Financing Plan assumes that the County will administer the UWSP Fee Program.

- Land-Secured Financing for Infrastructure and Maintenance. One or more CFDs or other land-secured debt financing mechanisms will fund infrastructure improvements needed during the development of the UWSP before the collection of sufficient fees or other sources of revenue for reimbursement. The bonds will be repaid through special taxes levied on property through the CFDs. One or more CFDs will be formed to fund annual maintenance and services costs as well. Each of these funding mechanisms is described in more detail in this chapter. With a Project of this size, there will definitely be more than one CFD within the UWSP. However, there also may be a combination of a planwide CFD coupled with smaller development CFDs that may be employed.
- School Mitigation Fees. Developers will be required to enter into School Mitigation Agreements with the NUSD to supplement statutory school impact fees, available general obligation bond funds and state funding available to the district to fully mitigate all impacts on the demand for school facilities.
- Private Developer Funding. Certain construction costs within the boundaries of the UWSP are the direct responsibility of developers in the UWSP.

Financing Strategy

With the exception of the proposed use of land-secured financing, development impact fees, whether existing or new, represent all the anticipated funding sources to fund Backbone Infrastructure and Public Facilities. Further, it is uncertain whether one or more property owners may elect to develop within one phase concurrently or if they may develop different phases concurrently. Given these factors, the financing strategy to fund required Improvements during the entire course of UWSP buildout cannot be determined with certainty at this time.

As described in further detail in this chapter, if development were to progress sequentially from Phase 1 through Phase 4, there may be times when cumulative plan area impact fees may not keep pace with cumulative infrastructure and public facility costs. Also, it is important the financing strategy provide flexibility such that the financing strategy employed by one or more property owners within one "phase" could vary from another. As an example, property owners within one of the large storm drainage basins may elect to form a land-secured financing district with a singular purpose of funding drainage basin costs.

Finally, given that drainage and amenities costs are relatively large components of the proposed plan-area-fee program, property owners and the County may consider whether the proposed UWSP Fee Program include the concept of "gateway" facilities. When an impact fee program includes gateway facilities, developers may not receive full credit against the infrastructure/facility component of the fee unless they constructed a gateway facility. As an example, if the cost of gateway facilities equated to 40 percent of the infrastructure fee,

then any developer who did not construct a gateway facility could only use fee credits to offset 60 percent of the infrastructure fee. The other 40 percent of the fee would be collected to fund gateway facilities.

Funding Sources

A variety of financing and funding mechanisms will be used to fund the Backbone Infrastructure and Public Facilities required to serve the UWSP. The actual funding sources and financing mechanisms used will depend on the type of facility, when the facility is needed, and the phasing of facility construction.

Table 6-1 shows the proposed funding source for each Backbone Infrastructure and Public Facility at buildout of the UWSP.

Detailed Funding and Financing Sources

The section above offered an overview of the UWSP financing strategy and funding sources by development phase. This section offers additional detail regarding available funding sources and how those sources are deployed to fund Backbone Infrastructure and Public Facilities as well as other UWSP obligations.

Existing Development Impact Fee Programs

County or County-Related Fee Programs Covering UWSP Infrastructure

Sacramento County Transportation Development Fee. The Sacramento County Transportation Development Fee (SCTDF) is composed of three components: a roadways component, transit component, and administration component. The roadways component funds improvements to major roadway, bicycle and pedestrian facilities, and the transit component funds major public transit improvements, such as bus lanes and other transit facilities along major corridors.

The SCTDF includes a capital improvement program that identifies roadway improvements in Sacramento County to be funded by fee revenues. Included in this program is the widening of El Centro Road from 2 lanes to 4, from San Juan Avenue to West El Camino Avenue. The improvement of El Centro Road is also identified in the UWSP Roadways Master Plan. The SCTDF capital improvement program estimates that this improvement project will cost $9.5 million ($2021), although an updated detailed cost estimate would be prepared in advance of the creation of a new, project-specific SCTDF district as discussed below.

DRAFT

Table 6-1
Upper Westside Public Facilities Financing Plan
Estimated Project Requirements and Funding at Buildout (2024$)

Item	Estimated Improvement Costs (Rounded)	Eligible for Land Secured Financing	Estimated Project Requirements and Funding: Developer Funding via Construction and Fee Payments: UWSP Fee: SP Impact Fee Component	City: Water Capacity Charges	Other Fee Programs: SacSewer	SCWA: Water Zone	SCWA: Storm Drain Zone	SCTDF	Library Fees	School Mitigation Fees	Est. Supplemental School Mit. Costs	Subtotal Plan Area and Fee Payments	Other Funding Sources: Local School Obligation Measure(s)	Other Funding Sources: Regional, State, and Federal/ Other	Total (Rounded)
Backbone Infrastructure															
Roadways															
On-Site Roadways	$132,300,000	X	$50,640,000	-	-			$81,660,000	-	-	-	$132,300,000	-	-	$132,300,000
Off-Site Roadways	$7,794,300	X	$7,794,300												$7,794,300
I-80/West El Camino Interchange [1]	$38,000,000		-	-	-			$34,200,000	-	-	-	$34,200,000	-	$3,800,000	$38,000,000
Subtotal Roadways	**$178,094,300**		**$58,434,300**	**-**	**-**			**$115,860,000**	**-**	**-**	**-**	**$166,500,000**	**-**	**$3,800,000**	**$178,094,300**
Sanitary Sewer	$28,480,000	X	$4,640,000	-	$23,840,000			-	-	-	-	$28,480,000	-	-	$28,480,000
Storm Drainage	$138,270,000	X	$97,250,000	-			$41,020,000	-	-	-	-	$138,270,000	-	-	$138,270,000
Potable Water				-											
Water Transmission and Distribution	$28,625,000	X	$25,345,000	-	-	$3,280,000		-	-	-	-	$28,625,000	-	-	$28,625,000
Water Capacity	$50,639,000		-	$50,639,000	-			-	-	-	-	$50,639,000	-	-	$50,639,000
Subtotal Potable Water	**$79,264,000**		**$25,345,000**	**$50,639,000**	**-**			**-**	**-**	**-**	**-**	**$79,264,000**	**-**	**-**	**$79,264,000**
Subtotal Backbone Infrastructure	**$424,108,300**		**$185,669,300**	**$50,639,000**	**$23,840,000**			**$115,860,000**	**-**	**-**	**-**	**$412,514,000**	**-**	**$3,800,000**	**$424,108,300**
Public Facilities													-		
Parks, Trails, and Open Space	$143,225,100	X	$140,755,100	-	-			$2,470,000	-	-	-	$143,225,100	-	-	$143,225,100
Transit [2]	$12,522,000	X	-	-	-			$12,522,000	-	-	-	$12,522,000	-	-	$12,522,000
Fire Facilities	$18,000,000	X	$18,000,000	-	-			-	-	-	-	$18,000,000	-	-	$18,000,000
Library [2]	$8,308,000	X	-	-	-			-	$8,308,000	-	-	$8,308,000	-	-	$8,308,000
Schools [3]	$468,890,000	X	-	-	-			-	-	$68,062,033	$146,600,000	$214,662,033	$100,000,000	$154,227,967	$468,890,000
Subtotal Public Facilities	**$650,945,100**		**$158,755,100**	**-**	**-**			**$14,992,000**	**$8,308,000**	**$68,062,033**	**$146,600,000**	**$396,717,133**	**$100,000,000**	**$154,227,967**	**$650,945,100**
Total Backbone Infrastructure and Public Facilities Cost	**$1,075,053,400**		**$344,424,400**	**$50,639,000**	**$23,840,000**	**$3,280,000**	**$41,020,000**	**$130,852,000**	**$8,308,000**	**$68,062,033**	**$146,600,000**	**$809,231,133**	**$100,000,000**	**$158,027,967**	**$1,075,053,400**

[1] Per e-mail from County DOT 2/24/2023, Project's fair share of interchange costs shall be assumed to be 90%. Further studies may adjust this amount at such time the interchange costs are added to the SCTDF District for the Project.
[2] Assumes that the costs of public facilities in these categories will be equal to the fees paid.
[3] This shows the full cost of the four planned schools in the Plan Area, rather than the Plan Area's proportionate share of costs shown in Table 5-3. Other sources include development impact fees and school mitigation fees that may be paid by development projects outside of the UWSP.

In addition to El Centro Road improvements, the Farm Road improvements in the UWSP Roadways Master Plan also meet the criteria for inclusion in the SCTDF improvement program. This Financing Plan is based on the assumption that the Farm Road improvements will be reimbursable from the SCTDF Program. Lastly, based on discussions with the County Department of Transportation, it is assumed that 90 percent of the total cost of the I-80/West El Camino Avenue interchange will be included in the SCTDF program. Finally, this Financing Plan assumes that certain trail costs that enhance regional connectivity for bicycle, pedestrian, and other non-automobile travelers will be included in the SCTDF improvement program.

Sacramento County has indicated it is likely a new SCTDF district will be created for the UWSP because of the following reasons:

- UWSP's location relative to the existing districts in the SCTDF program.
- UWSP's relatively small impact on roadways already included in the SCTDF capital improvement program.
- The planned addition of Plan Area roadways and freeway access improvements that primarily benefit the Plan Area.

The formation of a new, UWSP-specific district will ensure that development within the Plan Area does not pay for roadway improvements that do not benefit the Plan Area.

Using the assumption that the above-mentioned roadway improvements would be included in a new UWSP SCTDF district, EPS has estimated a per-unit fee for this new SCTDF district with cost estimates from Wood Rodgers and the allocation methodology described in the SCTDF Nexus Study. **Table 6-2** summarizes the roadway costs allocated to the new SCTDF district. Approximately **$81.7 million** in total surface roadway costs would be included in the new SCTDF district in addition to the $34.2 million in the Project's fair share of the West El Camino Avenue interchange, for a total of $115.9 million in roadway improvements to be funded by the new SCTDF district

Using the trip length and trip rate frequencies included in the SCTDF Nexus study, this PFFP allocates the $115.9 million in SCTDF roadway costs and $2.0 million in SCTDF trails costs across the projected land uses in the UWSP. This allocation resulted in costs ranging from approximately $7,000 to $12,000 per unit for residential uses and $188,000 to $283,000 per acre for non-residential uses. The allocation methodology and results are shown in **Table 6-3**.

Given the timing of fee-paying development and the needed roadway improvements, the new SCTDF district will likely have negative cashflow during Phase 3 of the UWSP development, when the majority of the roadway costs and interchange costs will be incurred, as shown in **Table 6-4**.

Table 6-2
Upper Westside Public Facilities Financing Plan
Roadways Funding Summary

Item	UWSP Plan Fee	SCTDF [1]	Other Local, State, Regional, and Federal Sources	Total
On-Site Roadways	$50,640,000	$81,660,000	-	**$132,300,000**
Off-Site Roadways	$7,794,300	-	-	**$7,794,300**
I-80/West El Camino Interchange	-	$34,200,000	$3,800,000	**$38,000,000**
Total Roadway Costs	**$58,434,300**	**$115,860,000**	**$3,800,000**	**$178,094,300**

Source: 2019 Update Sacramento County Transporation Development Fee and Transit Impact Fee Program; E-mail from County DOT February 23,2023; Wood Rodgers; EPS.

[1] The SCTDF program is also funding approximately $2.5 million of trails costs in the Plan Area. See Table 6-4 for further detail.

DRAFT

Table 6-3
Upper Westside Public Facilities Financing Plan
Projected SCTDF District Fees Allocation

Roadways

Land Use	Land Uses: Developable Acres	Land Uses: Avg. Density	Land Uses: Units/ Sq. Ft.	Backbone Roadway DUEs [1]: PM Peak Hour Trip Rt.	Backbone Roadway DUEs [1]: Avg. Trip Length	Backbone Roadway DUEs [1]: Percent New Trips	Backbone Roadway DUEs [1]: VMT per Unit	Backbone Roadway DUEs [1]: Total VMT	Backbone Roadway DUEs [1]: Percentage Allocation	Cost Distribution [5]	Cost per Unit/ Acre
Formula	*A*		*B*	*C*	*D*	*E*	*F = C*D*E*	*G = B*F or G = B/1000*F*	*H = G/Total G*	*J = I*Total Cost*	*K = J/B or K = J/A*
Residential Uses		*DU/Acre*	*units*	*per unit*	*per unit*		*per unit*				*per unit*
Very Low Density Residential	166.7	1.0	168	0.99	5.00	100%	4.95	832	1.7%	$2,057,922	$12,250
Low Density Residential	390.6	5.5	2,149	0.99	5.00	100%	4.95	10,638	22.2%	$26,324,257	$12,250
Low / Medium Density Residential	134.9	8.0	1,079	0.99	5.00	100%	4.95	5,341	11.2%	$13,217,251	$12,250
Medium Density Residential	61.7	12.0	743	0.99	5.00	100%	4.95	3,678	7.7%	$9,101,407	$12,250
High Density Residential	36.4	25.0	910	0.56	5.00	100%	2.80	2,548	5.3%	$6,305,419	$6,929
Very High Density Residential	22.6	35.0	791	0.56	5.00	100%	2.80	2,215	4.6%	$5,480,864	$6,929
Commercial Mixed Use [2]	83.6	40.0	3,216	0.56	5.00	100%	2.80	9,005	18.8%	$22,283,765	$6,929
Missing Middle [3]	0.0	N/A	300	0.99	5.00	1.00	4.95	1,485	0.0%	$0	$12,250
Subtotal Residential Uses	**896.4**		**9,356**					**35,741**	**71.6%**	**$84,770,884**	
Nonresidential Uses		*FAR*	*sq. ft.*				*per 1k sq. ft.*				*per acre*
Commercial Mixed Use [2]	83.5	0.6	2,184,970	See Table 2-4 [4]			4.55	9,943	19.9%	$23,583,461	$282,579
Employment / Highway Commercial	52.9	0.4	921,730				4.56	4,206	8.4%	$9,975,655	$188,469
Subtotal Nonresidential Uses	**136.4**		**3,106,700**					**14,149**	**28.4%**	**$33,559,116**	
Total [6]	**1,032.8**							**49,890**	**100.0%**	**$118,330,000**	

Source: ITE Trip Generation 10th Ed.; 2019 Update of the Sacramento Transportation Development Fee and Transit Impact Fee Program Nexus Study, DKS Associates; Sacramento County; Wood Rodgers; EPS.

[1] Based on the DUE rates provided in Table 20 of the 2019 Update of the Sacramento County Transportation Development Fee and Transit Impact Fee Program Nexus Study.
[2] Residential Commercial Mixed Use acreage included in the nonresidential portion.
[3] Missing middle units not allocated any roadway costs, although per-unit costs would be equal to LDR, LMDR, and MDR units based on VMT generation.
[4] Commercial Mixed Use and Employment/Highway Commercial allocation factors reflect a weighted average based on the proposed uses within each nonresidential land use. See Table 2-4 for details.
[5] See Table 6-2 for detail on the calculation of roadway costs attributable to the SCTDF Program.

Table 6-4
Upper Westside Public Facilities Financing Plan
Projected SCTDF Revenues and Costs by Phase

	Phase 1	Phase 2	Phase 3	Phase 4	Total
On-Site Roadways	$4,980,000	$12,130,000	$52,470,000	$12,080,000	**$81,660,000**
I-80/West El Camino Interchange	-	-	$34,200,000	-	**$34,200,000**
Total Roadway Costs	**$4,980,000**	**$12,130,000**	**$86,670,000**	**$12,080,000**	**$115,860,000**
Trails Costs	**-**	**-**	**$2,010,000**	**$460,000**	**$2,470,000**
Total SCTDF Roadways Costs	**$4,980,000**	**$12,130,000**	**$88,680,000**	**$12,540,000**	**$118,330,000**
Projected Revenue	$15,861,419	$18,193,096	$61,846,267	$22,429,218	**$118,330,000**
Cashflow (by Phase)	$10,881,419	$6,063,096	($26,833,733)	$9,889,218	
Cashflow (Cumulative)	$10,881,419	$16,944,515	($9,889,218)	-	

Source: Wood Rodgers; EPS.

However, because the SCTDF program collects and expends fee revenue on a countywide basis, it is possible the Phase 3 costs could be funded by "borrowing against" fees collected in other SCTDF districts. Additionally, it is possible that private developers will advance fund the roadway improvements in the proposed SCTDF program, reducing the funding burden on the SCTDF program.

Since SCTDF-funded transit improvements benefitting the district are unknown at the time this Financing Plan is adopted, EPS assumes that Transit Impact Fees for development in the Plan Area will equal the Transit Impact Fees currently charged to development in SCTDF District 6.

Sacramento Area Sewer District Fee. SacSewer provides sewer collection and conveyance to the treatment systems of Regional San. Fee revenue from SacSewer fee funds improvements to these collection and conveyance systems. Based on conversations with staff at SacSewer, Wood Rodgers Inc. have identified approximately $23.8 million in UWSP sewer improvements that will be eligible for reimbursement from the SacSewer fee program, as shown in **Table 6-5**. SacSewer reimburses facilities designed to carry 1 MGD or more.

Table 6-5. Sewer Facilities Funding Summary

Item	Phase 1	Phase 2	Phase 3	Phase 4	Buildout
Total Project Sewer Facility Costs	$20,340,000	$3,100,000	$3,760,000	$1,280,000	**$28,480,000**
SacSewer Creditable Costs [1]	$18,610,000	$2,580,000	$2,450,000	$200,000	**$23,840,000**
Remaining Costs [2]	$1,730,000	$520,000	$1,310,000	$1,080,000	**$4,640,000**

Source: Wood Rogers; EPS.

[1] Costs to construct certain sewer facilities would be creditable against the Sacramento Area Sewer District's Development Impact Fees.
[2] To be funded by UWSP Plan Area Fee.

Drainage Facilities. Zone 11 of the SCWA provides funding for the construction of major storm drainage facilities within the County's Stormwater Utility Service Area in the eastern portion of the County. Revenue for Zone 11 capital facilities funding comes from development impact fees charged to any project that contributes to storm water runoff. County staff have indicated that due to the Project's geographical isolation from the portions of the County currently served by Zone 11, major storm drain facilities within the Project would not be eligible for funding from the Zone 11 program. However, this PFFP identifies major storm drain improvements within the Project that could be eligible for funding from a Project-specific funding program administered by SCWA similar to the existing Zone 11. In the case that SCWA ultimately declines to administer such a program for the Project, these improvements could be added to the UWSP Plan Area Fee Program, described in further detail below.

Wood Rodgers Inc. have identified approximately **$41.0 million** in Project storm drain improvements that could be funded by a Project-specific SCWA fee program, as shown in **Table 6-6**. This PFFP allocates these costs amongst the various land uses planned in the UWSP based on their relative impact to storm drain flows to estimate an SCWA impact fee for development under the UWSP. This allocation method assumes that the Project will only be responsible for SCWA storm drain costs that benefit development in the Plan Area. **Table 6-7** shows these cost allocations in terms of per-dwelling unit costs for residential uses, which range from approximately $1,800 to $7,700 per unit, and per-acre costs for nonresidential land uses which are projected to be $69,800 per acre.

Based on these fee estimates and the development phasing shown in **Table 2-1**, **Table 6-8** shows how SCWA Storm Drain costs compare with Project SCWA Storm Drain fee revenue within each phase of the Project. As shown in **Table 6-8**, SCWA Storm Drain construction costs are estimated to exceed projected fee revenue in the first two phases of the Project.

Developers in Phase 1 and Phase 2 will be required to construct SCWA Storm Drain facilities and enter into a reimbursement agreement with SCWA. Reimbursements will be funded by SCWA Storm Drain fees paid by subsequent development. Because developers will advance construction funding for SCWA Storm Drain improvements and then be reimbursed from fee revenue, the "deficit" of revenue compared to costs in the first two phases will mean that developers who pay for construction of storm drain infrastructure in Phase 1 and 2 may not be fully reimbursed until later phases.

Table 6-6. Storm Drainage Funding Summary

Item	Phase 1	Phase 2	Phase 3	Phase 4	Buildout
Total Project Storm Drain Costs	$32,575,000	$57,600,000	$47,025,000	$1,070,000	**$138,270,000**
Total SCWA Creditable Costs [1]	$10,790,000	$16,940,000	$12,810,000	$480,000	**$41,020,000**
Remaining Costs [2]	$21,785,000	$40,660,000	$34,215,000	$590,000	**$97,250,000**

Source: Wood Rogers; EPS.

[1] Assumes that only backbone facilities 15" in diameter and larger would be creditable in a County/ DWR-administered fee program. If DWR decides against adminstering a fee program for major UWSP storm drain facilities, these costs could be incorporated into the UWSP Plan Area Fee Program.
[2] Remaining costs to be funded by UWSP Plan Area Fee Program.

DRAFT

Table 6-7
Upper Westside Public Facilities Financing Plan
Infrastructure Cost Allocation: SCWA Storm Drainage Facilities

SCWA Storm Drainage

Land Use	Land Uses: Developable Acres	Land Uses: Units/ Sq. Ft.	Cost Allocation Basis: Impervious Area per Acre [1]	Cost Allocation Basis: Total Demand	Cost Allocation Basis: Distribution of Demand	Cost Allocation: Assigned Cost	Cost Allocation: Per Unit/ Sq. Ft.
Formula	*A*	*B*	*C*	*D = A*C*	*E = D/Total D*	*F = E*Total Cost*	*G = F/B or G = F/A*
Residential Uses		*units*					*per unit*
Very Low Density Residential	166.7	168	0.10	17	3.2%	$1,292,893	$7,696
Low Density Residential	390.6	2,149	0.40	156	29.5%	$12,120,072	$5,640
Low / Medium Density Residential	134.9	1,079	0.50	67	12.8%	$5,232,087	$4,849
Medium Density Residential	61.7	743	0.70	43	8.2%	$3,352,368	$4,512
High Density Residential	36.4	910	0.80	29	5.5%	$2,259,790	$2,483
Very High Density Residential	22.6	791	0.80	18	3.4%	$1,403,912	$1,775
Commercial Mixed Use [2]	83.6	3,216	0.90	75	14.2%	$5,835,826	$1,815
Missing Middle	N/A	300	0.50	N/A	N/A	N/A	$5,000
Subtotal Residential Uses	**896.4**	**9,356**		**406**	**76.8%**	**$31,496,949**	
Nonresidential Uses		*sq. ft.*	*per 1k sq. ft.*				*per acre*
Commercial Mixed Use	83.5	2,184,970	0.90	75	14.2%	$5,827,307	$69,823
Employment / Highway Commercial	52.9	921,730	0.90	48	9.0%	$3,695,744	$69,823
Subtotal Nonresidential Uses	**136.4**	**3,106,700**		**123**	**23.2%**	**$9,523,051**	
Total	**1,032.8**			**529**	**100.0%**	**$41,020,000**	

Source: Sacramento County Department of Water Resources; Wood Rodgers; EPS.

[1] Impervious area factors based on the Folsom Plan Area Specific Plan Infrastructure Fee Program Nexus Study. Impervious area factors based on similar product densities as the Folsom nexus study.
[2] Commercial Mixed Use Residential acreage included in Nonresidential. Commercial Mixed Use Residential fee per unit assumed to be equal to Very High Density Residential.

Table 6-8. Projected SCWA Storm Drain Zone Revenues and Costs by Phase

	Phase 1	Phase 2	Phase 3	Phase 4	Total
Total SCWA Storm Drain Costs	$10,790,000	$16,940,000	$12,810,000	$480,000	**$41,020,000**
Projected Fee Revenue	$6,702,038	$6,435,748	$21,081,667	$6,800,547	**$41,020,000**
Cashflow (by Phase)	($4,087,962)	($10,504,252)	$8,271,667	$6,320,547	-
Cashflow (Cumulative)	($4,087,962)	($14,592,214)	($6,320,547)	-	

Source: Wood Rodgers; EPS.

Sacramento County Water Agency Water Supply Zone. The SCWA also operates two benefit zones in the County to fund major water supply facilities. Zone 40 encompasses unincorporated areas southeast of the City of Sacramento, as well as the City of Elk Grove and the City of Rancho Cordova. Zone 50 serves Metro Air Park adjacent to Sacramento International Airport. Similar to SCWA's Zone 11 subzones, impact fees charged to new development in each zone fund capital facilities benefitting that zone. Because of the Project's distance from SCWA's existing Zone 40 and Zone 50 benefit zones, SCWA staff have advised that the Project will likely require its own water supply zone.

Based on existing SCWA credit and reimbursement policies, which allow for reimbursement of construction costs for water transmission mains 12 inches in diameter and larger, this PFFP estimates that approximately **$3.3 million** in water transmission infrastructure will be funded through the SCWA Water Supply Zone. A summary of these costs is shown in **Table 6-9**. Those costs are allocated amongst the planned land uses in the UWSP using SCWA's water demand factors to estimate per-unit fees for residential uses and per-acre fees for nonresidential uses, as shown in **Table 6-10**.

Based on these fee estimates and the development phasing shown in **Table 2-1**, **Table 6-8** shows how SCWA Water Supply costs compare with projected SCWA Water Supply fee revenue within each phase of the Project. As shown in **Table 6-11**, SCWA Water Supply expenses exceed projected fee revenue in the first two phases of the Project.

Developers in Phase 1 and Phase 2 will be required to construct SCWA Water Supply facilities and enter into a reimbursement agreement with SCWA. Reimbursements will be funded by SCWA Water Supply fees paid by subsequent development.

Table 6-9
Upper Westside Public Facilities Financing Plan
Project Water Facilities Funding Summary

Item	Phase 1	Phase 2	Phase 3	Phase 4	Buildout
Total Project Water Facility Costs	$20,165,000	$2,030,000	$4,610,000	$1,820,000	**$28,625,000**
Creditable Costs [1]					
A: Bryte Bend Road	-	-	-	-	-
B: El Centro Road	$1,240,000	-	-	-	**$1,240,000**
Street H	-	N/A	N/A	-	-
C: Radio Road	-	-	$40,000	-	**$40,000**
D: San Juan Road	$40,000	$490,000	-	-	**$530,000**
Street 8	-	N/A	N/A	-	-
E: Farm Road	-	-	-	-	-
F: West El Camino	-	-	-	-	-
G: Street 2	$530,000	-	-	-	**$530,000**
Contingency Based upon Construction Hard Costs (20%):	$360,000	$100,000	$10,000	-	**$470,000**
Soft Costs Budget Based upon Construction Hard Costs (20%):	$360,000	$100,000	$10,000	-	**$470,000**
Total SCWA Creditable Costs	**$2,530,000**	**$690,000**	**$60,000**	-	**$3,280,000**
Remaining Costs [2]	**$17,635,000**	**$1,340,000**	**$4,550,000**	**$1,820,000**	**$25,345,000**

Source: Wood Rogers; EPS.

[1] Based on Sacramento County Water Agency's policies for reimbursements for developer-constructed water transmission facilities.
[2] To be funded by UWSP Plan Area Fee.

Table 6-10
Upper Westside Public Facilities Financing Plan
SCWA Water Transmission Cost Allocation

SCWA Water

Land Use	Land Uses: Developable Acres	Land Uses: Units/ Sq. Ft.	Cost Allocation Basis: Water Demand [1]	Cost Allocation Basis: Total Demand	Cost Allocation Basis: Distribution of Demand	Cost Allocation: Assigned Cost	Cost Allocation: Per Unit/ Sq. Ft.
Formula	*A*	*B*	*C*	*D = B*C or D = A*C*	*E = D/Total D*	*F = E * Total F*	*G = F/B or G = F/A*
Residential Uses		*units*	*per unit*				*per unit*
Very Low Density Residential	166.7	168	1.00	168	2.0%	$65,976	$393
Low Density Residential	390.6	2,149	1.00	2,149	25.7%	$843,939	$393
Low / Medium Density Residential	134.9	1,079	1.00	1,079	12.9%	$423,737	$393
Medium Density Residential	61.7	743	1.00	743	8.9%	$291,785	$393
High Density Residential	36.4	910	0.75	683	8.2%	$268,026	$295
Very High Density Residential	22.6	791	0.75	593	7.1%	$232,977	$295
Commercial Mixed Use	83.6	3,216	0.75	2,412	28.9%	$947,223	$295
Missing Middle	N/A	300	1.00	300	N/A	N/A	$393
Subtotal Residential Uses	**896.4**	**9,356**		**8,127**	**93.7%**	**$3,073,664**	
Nonresidential Uses		*sq. ft.*	*per acre*				*per acre*
Commercial Mixed Use	83.5	2,184,970	4.00	334	3.8%	$126,260	$1,513
Employment / Highway Commercial	52.9	921,730	4.00	212	2.4%	$80,076	$1,513
Subtotal Nonresidential Uses	**136.4**	**3,106,700**		**546**	**6.3%**	**$206,336**	
Total	**1,032.8**			**8,672**	**100.0%**	**$3,280,000**	

Source: Wood Rodgers; EPS.

[1] Based on SCWA water demand factors per residential unit/nonresidential acre. EPS has used the same allocation factors for other Sacramento County projects.

Table 6-11. Projected SCWA Water Zone Revenues and Costs by Phase

	Phase 1	Phase 2	Phase 3	Phase 4	Total
Total SCWA Water Transmission Costs	$2,530,000	$690,000	$60,000	-	$3,280,000
Projected SCWA Water Transmission Fee Revenue	$521,032	$588,867	$1,570,449	$599,653	$3,280,000
Cashflow (by Phase)	($2,008,968)	($101,133)	$1,510,449	$599,653	-
Cashflow (Cumulative)	($2,008,968)	($2,110,102)	($599,653)	-	

Source: Wood Rodgers; EPS.

Other Agency Development Impact Fee Programs

UWSP development will participate in several existing or proposed development impact fee programs administered by other agencies that fund infrastructure serving the entire region, including the Project area. Because the funding of items covered by these fees is the responsibility of these agencies, the cost of these items is not included in the Financing Plan, but payment of these impact fees is reflected in the total infrastructure cost burden, as discussed in more detail in **Chapter 8**:

- **Sacramento Regional County Sanitation District Fee.** Sacramento Regional County Sanitation District (SRCSD) provides sewer collection, conveyance, and treatment of wastewater to the Sacramento County area. Fee revenue generated from the SRCSD fee contributes to sewer system infrastructure such as the collection system and treatment plant. In 2023, it was announced that SRCSD and Sacramento Area Sewer District were merging into a single agency, SacSewer. However, at the time of Financing Plan adoption, both agencies maintained individual impact fee programs.
- **Sacramento Area Flood Control Agency Fee.** The Sacramento Area Flood Control Agency (SAFCA) fee funds improvements to provide additional flood protection to offset increased risk of damage during a flood as a result of a new development.
- **RD 1000 Fee.** Reclamation District 1000 provides flood protection and drainage services for the Natomas Basin through the operation of a drainage canal and levee system. The RD 1000 fee supplements area specific drainage improvement agreements to mitigate the impact of new development on the need for drainage and flood protection improvements.
- **Natomas Unified School District Development Impact Fee.** NUSD provides K-12 educational services within its boundaries. Revenue from their development impact fee funds construction of new schools and expansion of existing school facilities to create capacity for new students generated by new development.

Sacramento County Development Impact Fees

Sacramento County has a variety of impact fees to fund new countywide public facilities needed to accommodate new development:

- **Sacramento County Library Fee.** The Sacramento County Library Fee funds new library facilities and circulation items needed to accommodate increased population generated by new development.
- **Sacramento Transportation Authority Mitigation Fee.** Sacramento County Measure A (2004) extended a one-half-cent sales tax to fund local transportation projects within the County. As a condition of receiving Measure A tax revenue, all local jurisdictions in the County are required to adopt a

transportation mitigation fee to pay for local and regional transportation improvements, including local roads, public transit, and freeway interchange projects.

School Funding

The Project is within the boundaries of the Natomas Unified School District. As discussed in **Chapter 5** above, the number and total cost of school facilities needed to serve students generated by UWSP development is not precisely known, due to the relatively novel (for the region) type of high-density housing that composes a majority of the multifamily housing in the Project. This school funding section analyzes a funding strategy for school facilities based on the Project providing funding for its proportionate share of schools based on student generate. As detailed in **Chapter 5**, the total cost for the 3 K-8 schools and 1 high school is approximately **$468.9 million**. Based on the total student capacity of those schools and the number schools needed to serve students living in the Plan Area at buildout, the Project's proportionate share of school costs is $**372.5 million**.[6]

Funding for school facilities comes from three principal sources:

- State Funding
- Development Impact Fees
- School District Bond Measures

[6] See **Table 5-3** for details.

Each of these sources and their contribution to school facilities serving the Project will be discussed in further detail below.

Revenues from these sources at their current levels would be insufficient to fully mitigate all impacts on the demand for school facilities associated with UWSP development. As such, this Financing Plan also estimates the total amount of additional school mitigation fees that would need to be charged to UWSP to fund the UWSP's proportionate share of school costs. However, as shown by the results of the SGR sensitivity analysis contained in **Appendix H**, the total number of students generated by the UWSP, and thus the Plan Area's proportionate share of school costs, could vary depending on updates to NUSDs SGRs that occur in the future. Because of this uncertainty regarding student generation, this Financing Plan does not prescribe the exact amount of supplemental school mitigation funding that the Project will be required to contribute.

State Funding

State school bond funds are apportioned as grants to school districts by the State Allocation Board through the Office of Public School Construction. Districts must show projected enrollment growth for the next 5 years to receive funding. While not guaranteed, it is anticipated that the District will be eligible for grant funding from the State School Facility Program (SFP). State Funding is provided for site acquisition, as well as construction including hazardous waste mitigation, utilities, on- and off-site improvements, and furnishings and educational technology.

Generally, the SFP is designed to provide 50 percent of the total cost of new construction as long as State funds are available, with the local District (NUSD) responsible for funding the remaining 50 percent.[7] However, the actual amounts of grants to districts from the SFP are based on a per-student basis and have not kept pace with the cost of school construction. **Table 6-12** shows a summary of the state funding, with site acquisition and development grants disbursed on a per-acre basis and construction grants disbursed on a per-student basis.

Table 6-13 shows the UWSPs' proportional share of school costs,[8] compared to the amount of State funding that could be received by NUSD based on the students generated by UWSP development. In total, the Project's proportional share of school cost could be offset by approximately $78.4 million in State funding, with $53.5 million for K-8 schools and $24.9 million for the high school.

[7] California Office of Public School Construction, School Facility Program Handbook, January 2019.

[8] See **Table 5-6** and discussion in **Chapter 5** for further detail on the Project's proportional share of school costs.

Table 6-12
Upper Westside Public Facilities Financing Plan
State School Funding Program Summary

Item	Amount	Unit
Acquisition and Development Grants		
Site Acquisition Grant [1]	$225,000	per acre
General Site Grant	$23,802	per acre
New Construction Grants [2]		
Elementary School	$16,057	per student
Middle School	$17,023	per student
High School	$21,597	per student

Source: State Allocation Board, Annual Adjustment to School Facility Program Grants, January 2024.

[1] Equal to 50% of site acquisition costs. NUSD already owns the high school site.
[2] Includes per student grants for fire alarms and fire sprinklers.

Table 6-13
Upper Westside Public Facilities Financing Plan
State School Funding per School

School Site	Total Acres	Site Acquisition Grant	Site Development Grant	Students	Per Student Construction Grant [1]			Total (Rounded)
					Elementary	Middle	High School	
UWSP Proportional Cost								
K-8 #1	**17.1**	$3,847,500	$407,014	847	$10,883,306	$2,884,513	-	$18,020,000
K-8 #2	**16.0**	$3,600,000	$380,832	847	$10,883,306	$2,884,513	-	$17,750,000
K-8 #3	**16.0**	$3,600,000	$380,832	847	$10,883,306	$2,884,513	-	$17,750,000
High School	**81.0**	-	$1,927,962	1,064	-	-	$22,977,264	$24,910,000
Total (Rounded)	**130.1**	**$11,047,500**	**$3,096,640**	**3,606**	**$32,649,918**	**$8,653,540**	**$22,977,264**	**$78,430,000**
Full School Cost								
K-8 #1	**17.1**	$3,847,500	$407,014	1,000	$12,845,600	$3,404,600	-	$20,510,000
K-8 #2	**16.0**	$3,600,000	$380,832	1,000	$12,845,600	$3,404,600	-	$20,230,000
K-8 #3	**16.0**	$3,600,000	$380,832	1,000	$12,845,600	$3,404,600	-	$20,230,000
High School	**81.0**	-	$1,927,962	1,500	-	-	$32,395,500	$34,320,000
Total (Rounded)	**130.1**	**$11,047,500**	**$3,096,640**	**4,500**	**$38,536,800**	**$10,213,800**	**$32,395,500**	**$95,290,000**

Source: State Allocation Board, Annual Adjustment to School Facility Program Grants, January 2024; Natomas Unified School District.

[1] Assumes that 80% of K-8 students are elementary students and 20% are middle school students.

When the schools are expanded to their full capacity of 1,000 students for the K-8 schools and 1,500 students for the high school, additional per-student construction grants from the State totaling approximately $16.8 million would be available based on the increase in student capacity.

Development Impact Fees

There are three levels of school impact fees that school districts may impose on new development:

- **Level I** fees are basic impact fees set by the State Allocation Board and only require the district to conduct a justification study to establish a nexus between new residential and commercial development and new students.
- **Level II** fees only apply to residential development and are specific to each district. To adopt Level II fees, a district must conduct a School Facilities Needs Analysis and meet certain criteria related to bond issuance and student enrollment. Level II fees are intended to form the basis of revenue for the local 50% match for new construction.
- **Level III** fees are intended to provide funding for 100 percent of new construction costs. To establish Level III fees, a district must have adopted Level II fees ***and*** the State Allocation Board must declare that State funds are not available for new construction.

Currently, there is uncertainty regarding the availability of State funding for new school facilities in the near- to medium term. If State funding becomes unavailable and NUSD adopts higher Level III fees, State law allows for the reimbursement to the developer of the difference between the Level II and Level III fees if facilities constructed with fee revenue are funded with State funds in the future. This analysis assumes that State funding will be available for the entirety of development period of the UWSP and the school facilities within the Plan Area.

Currently, NUSD charges Level I fees to commercial development and Level II fees to residential development. The NUSD Board adopted a Residential and Commercial/Industrial Development School Fee Justification Study in 2022, which establishes a nexus between new residential, commercial, and industrial development and the need for new school facilities, allowing NUSD to charge Level I development impact fees to mitigate the need for new school facilities. Additionally, NUSD adopted a School Facilities needs analysis in 2022, establishing Level II impact fees. As of 2024, the Level II fee was $4.79 per square foot for residential development and the Level I fee was $0.78 per square foot for commercial development. As shown in **Table 6-14**, these per-square-foot Level II fees equate to a total fee of approximately $3,800 to $14,400 per residential unit. At these current fee levels, development of the UWSP is expected to generate approximately $70.7 million in Level II school mitigation fees.

Table 6-14. Estimated UWSP School Fee Revenue

Unit Type	Estimated Square Footage	Number of Units	Total Square Footage	Fee per Dwelling Unit	Total Fee
Residential Development					
Fee per Square Foot	**$4.79**				
VLDR	3,000	168	504,000	$14,370	$2,414,160
LDR	2,500	2,149	5,372,500	$11,975	$25,734,275
LMDR	2,200	1,079	2,373,800	$10,538	$11,370,502
MDR	1,800	743	1,337,400	$8,622	$6,406,146
HDR	1,000	910	910,000	$4,790	$4,358,900
VHDR	800	791	632,800	$3,832	$3,031,112
Mixed Use	800	3,216	2,572,800	$3,832	$12,323,712
Missing Middle	1,800	300	540,000	$8,622	$2,586,600
Total		**9,356**	**13,703,300**	**N/A**	**$68,225,407**
Nonresidential Development					
Fee per Square Foot	**$0.78**				
	N/A	**N/A**	**3,106,700**	**N/A**	**$2,423,226**
Total					**$70,648,633**

Source: Natomas Unified School District; EPS.

School District Bond Measures

In addition to State funding and impact fees, school districts may also issue general obligation bonds for the construction of new school facilities. Voters within the school district must approve bonds with a 55 percent majority, and districts are limited to issuing bonds under any single bond measure to an amount that requires taxes of no more than $60 per $100,000 of assessed value per year for unified districts.[9] In addition, total bond debt for a unified school district may not exceed 2.5 percent of assessed value of property within the district. While the district has a history of prior successful bond measures being approved, there is no guarantee that future bond measures would be approved.

NUSD has passed several bond measures in the past 20 years:

- **Measure M (2002):** $45.9 million bond measure
- **Measure D (2006):** $145.5 million bond measure

[9] Districts may also seek bond approval under Proposition 46 (1986) standards that do not have such limitations, but two-thirds voter approval is required for Proposition 46 bonds. More than 95 percent of school district bond elections between 2022 and 2013 were approved under the 55 percent approval route. See California Debt and Investment Advisory Commission, 2014. "K-14 Voter Approve General Obligation Bonds: Authorized, But Unissued."

- **Measure J (2014):** $129 million bond measure
- **Measure L (2018):** $172 million bond measure

As seen in **Table 6-15**, property tax revenue from the UWSP would give the school district capacity to issue approximately $53.9 million in bonds, based only on taxing the properties within the UWSP. This number is a conservative estimate of the overall capacity of NUSD bonds to fund schools for UWSP students for several reasons. First, as discussed in **Chapter 5**, students from outside the Plan Area are likely to attend the four NUSD schools located within the Plan Area; as such, any bonds to fund these schools would likely be funded by taxing properties outside of the Plan Area as well as UWSP properties. In addition, the $53.9 million figure is based on a single bond issuance at buildout. However, as the UWSP is likely to build out over 15 to 30 years, UWSP properties will likely be taxed for several bond issuances, meaning that multiple bonds issues based on UWSP property tax revenues could approach the overall bond issuance capacity of $151.6 million. Based on the factors listed above, this Financing Plan assumes that the four schools in the UWSP Plan Area will receive approximately $100 million in bond proceeds to fund school construction.

Table 6-15
Upper Westside Public Facilities Financing Plan
Estimated UWSP School Bond Capacity

	Phase 1	Phase 2	Phase 3	Phase 4
Assessed Value	$894,200,500	$1,877,121,296	$4,889,002,215	$6,002,232,470
Revenue Available [1]	$536,520	$1,126,273	$2,933,401	$3,601,339
Bond Proceeds Based on Revenue [2]	$7,984,000	$16,488,000	$42,818,000	$52,349,000
Gross Bonding Issuance Capacity [3]	$22,355,013	$46,928,032	$122,225,055	$150,055,812

Source: EPS.

[1] Based on a tax of $60 per $100,000 of assessed property value within the UWSP. See Table H-8 for further detail on assessed value of UWSP development by phase.
[2] Based on standard conservative assumptions of interest rate, administrative costs, and tax delinquency. See Table H-10 for further detail on these assumptions.
[3] Unified school districts are permitted to have outstanding bond debts of up to 2.5 percent of assessed property value within their districts.

Supplemental School Funding

Estimated funding from State sources, development impact fees, and bonding from UWSP property tax revenues could provide a total of up to $225.9 million of funding for the four schools located within the UWSP Plan Area, although the ultimate amount of funding from these sources may be lower. Assuming this level of funding from existing sources, this still leaves a gap of $146.6 million in supplemental funding required to fund the Project's proportional schools construction and land acquisition costs of $372.5 million, as shown in **Table 6-16**.

Typically, when a gap between existing funding sources and a project's proportional share of school construction costs exists in new growth areas such as the UWSP, developers and the school district enter into in an agreement called a 'School Mitigation Agreement.' These agreements typically contain stipulations that developers contribute funds for school construction either per unit constructed or per student generated, in addition to established school mitigation fees. Based on the analysis in this PFFP, which shows a gap between existing available funding sources and the Project's overall proportional share of school costs, School Mitigation Agreements are anticipated to be required to partially or fully mitigate this funding gap

Such School Mitigation Agreements should be required with property owners prior to or concurrent with the recordation of any small lot final map (or building permit for multifamily projects), and the mitigation fee in each School Mitigation Agreement should be based on:

- The number of dwelling units in the subject project
- The student generation rates applicable at the time
- Current and future projected capacity at existing schools
- Estimate of other revenue sources for school facilities including District General Obligation Bonds and State funding

Changes to the student generation rates could significantly impact the number of students generated and the Project's impacts on schools. In addition, because the Project may build out over a period of 15 to 20 years, construction costs changes, potential changes to the land use plan, and demographic changes will also alter the Project's impact on NUSD schools. Because of this uncertainty, the School Mitigation Agreements should provide for periodic review and adjustment based upon new information.

UWSP Plan Area Fee

Backbone Infrastructure and Public Facilities not funded by existing or potential fee programs or other agency funding mechanisms are anticipated to be included in a new UWSP Plan Area Fee Program. The fee program will distribute the cost of

Backbone Infrastructure and Public Facilities required to serve development amongst the UWSP land uses. As such, the UWSP Plan Area fee will provide a key source of reimbursement for UWSP developers that advance fund required improvements and balance the costs of backbone improvements among the benefitting landowners. The UWSP fee program is anticipated to fund approximately **$345.2 million** in Backbone Infrastructure and Public Facilities costs. Specific fee program parameters and provisions are set forth in the following chapter.

Table 6-16
Upper Westside Public Facilities Financing Plan
Project Schools Funding Sources and Uses

Item	Land Cost	Construction Cost	Total Cost [1]
UWSP Proportional Share of Schools Costs			
K-8 #1	$7,695,000	$81,030,000	**$88,730,000**
K-8 #2	$7,200,000	$81,030,000	**$88,230,000**
K-8 #3	$7,200,000	$43,895,572	**$51,100,000**
High School	-	$144,478,978	**$144,480,000**
Total Cost	**$22,095,000**	**$350,434,550**	**$372,540,000**
Existing and Potential School Funding Sources			
State Funding	$11,047,500	$67,377,363	**$78,420,000**
Development Impact Fee	-	$68,062,033	**$68,060,000**
NUSD General Obligation Bonds [2]	-	$79,451,470	**$79,450,000**
Supplemental School Mitigation Funding	$11,047,500	$135,543,683	**$146,600,000**
Total Existing and Potential Funding Sources	**$22,095,000**	**$350,434,550**	**$372,530,000**

Source: Natomas Unified School District; EPS.

[1] Rounded up to the nearest thousand. Total sources and uses may not be equal due to rounding.
[2] Assumes that NUSD general obligation bonds will fund approximately 21% of total school costs with $100 million in bond proceeds. This figure represents 21% of UWSP's proportionate share of school costs.
[2] Assumes that State funding, development impact fee, and general obligation bond revenues are evenly distributed amongst the four schools' construction costs. State funding for site development and land acqusition distributed according to land area needed for each school site. See Table 6-8 for further detail on State funding.

Backbone Infrastructure and Public Facilities anticipated to be funded by the UWSP Fee Program include:

- On-Site Roadways.
- Off-Site Roadways.
- Sewer.
- Storm Drain.
- Water Transmission and Distribution.
- Parks, Trails, and Open Spaces (Amenities).
- Fire Station.

As described in **Chapter 2**, the Backbone Infrastructure and Public Facilities included in the UWSP Fee Program are major improvements such as arterial roads, trunk drainage and water supply lines, and other public facilities that are designed to serve multiple developments. Smaller, in-tract improvements such as local roads and minor storm drain lines will be constructed by individual subdivision developers and would not be eligible for reimbursement from the UWSP Fee Program. As discussed in **Chapter 2**, the improvements in the UWSP Fee Program were designed in consultation with the relevant County agencies.

The improvements included in the UWSP Fee Program and their costs are detailed in **Appendices A** through **D**, and detailed engineer's preliminary opinion of probable costs for these improvements are in **Appendix I.** As described in **Table 6-1**, some improvements, such as roadways, are planned to be funded through both the UWSP Fee Program and existing fee programs (the SCTDF program, in the case of roadways). However, other Backbone Infrastructure, such as parks and open space, are planned to be entirely funded by revenue from the UWSP Fee Program.

As shown in **Chapter 2**, **Chapter 4**, and **Chapter 5**, the costs of public improvements planned to be funded by the UWSP Fee Program are concentrated in the earlier development phases, while private developments benefitting from these public improvements are concentrated in the latter phases.

Figure 6-1 shows that Phase 3 public facilities costs are nearly double the amount of costs in Phase 1 or Phase 2 and quadruple the total costs in Phase 4.[10] As discussed previously, the increase in Phase 3 public facilities costs is due to the construction of the fire station, Westside Canal, Main Street Plaza, and I-80/West El Camino Interchange.

Because the construction of these public facilities will be funded in large part through impact fees charged to development within the UWSP, this Financing Plan analyzes the projected phasing of public improvements and private development

[10] This figure excludes costs for facilities constructed by others, such a libraries, schools, and transit facilities.

to fund these improvements. **Figures 6-2** through **6-4** show the cumulative difference between the first three phases' proportional share of public facilities costs, and the cost of public facilities constructed during that phase. Because more infrastructure will be constructed in each of these phases than is needed to serve development that will occur, the infrastructure is considered "oversized." **Tables 6-11** through **6-15** compare the cost of facilities constructed in each phase with the projected UWSP Plan Area Fee revenue for that phase.

Projected UWSP Plan Area Fee revenue is calculated as follows:

- **Table 6-1** shows the total cost of each type of Backbone Infrastructure or Public Facility to be funded by the UWSP Plan Area Fee Program.
- Based on each land use's relative demand for a particular infrastructure type, the cost of that Backbone Infrastructure or Public facility is distributed amongst the land use types. For example, Backbone Roadway costs are distributed according to the projected Vehicle Miles Traveled that each land use will generate. See **Appendix E** for the methodology of allocating Backbone Infrastructure and Public Facility costs for each facility type.
- The total allocation to each land use type for a particular facility type is used to calculate a per-dwelling unit cost allocation for residential uses or a per-acre or per-square-foot cost allocation for non-residential uses. These cost allocations are the projected UWSP Plan Area Fee amount for each land use as shown in **Table 7-1**.
- The per-dwelling unit and per-acre/per-square-foot allocations for each facility type are multiplied by the projected development in each Project phase to determine the projected fee revenue for each facility type in that particular Project phase.

As shown in the figures below and **Table 6-17**, the cost of infrastructure constructed in the first three phases will be approximately **$39.2 million** more than the amount of UWSP Plan Area fees collected.

Figure 6-1. Public Facilities Costs by Phase

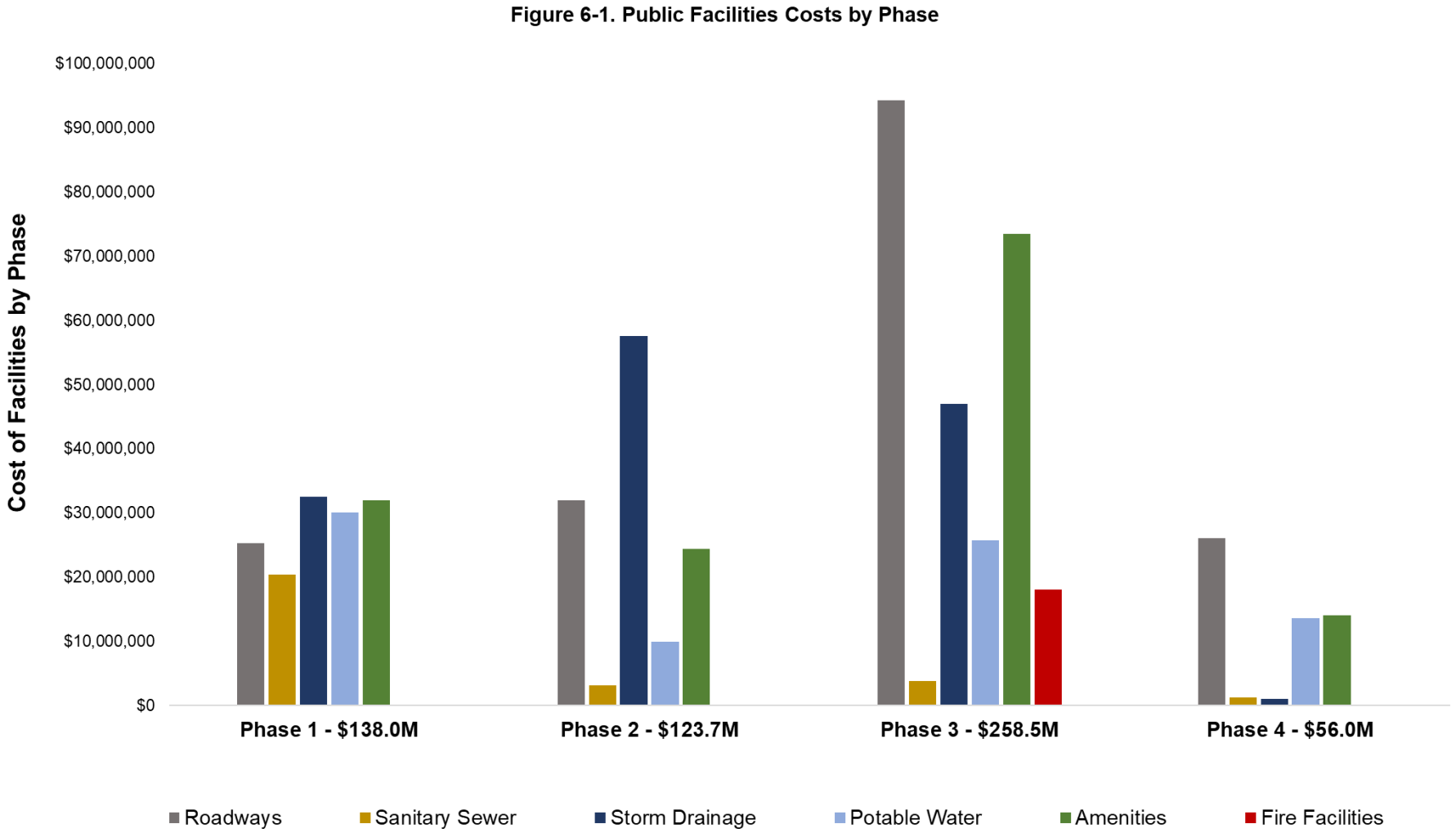


Figure 6-2. Phase 1 Cumulative Infrastructure Oversizing

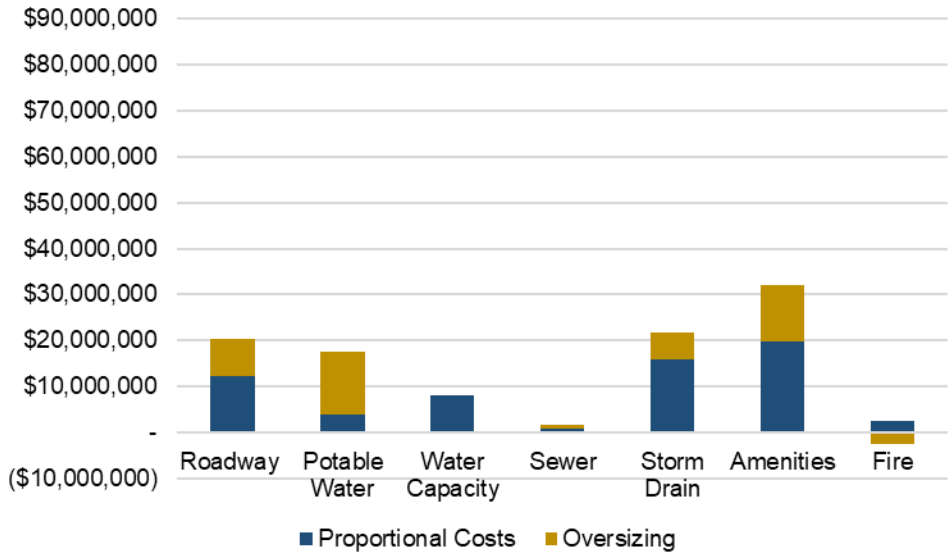


Figure 6-3. Phase 2 Cumulative Infrastructure Oversizing

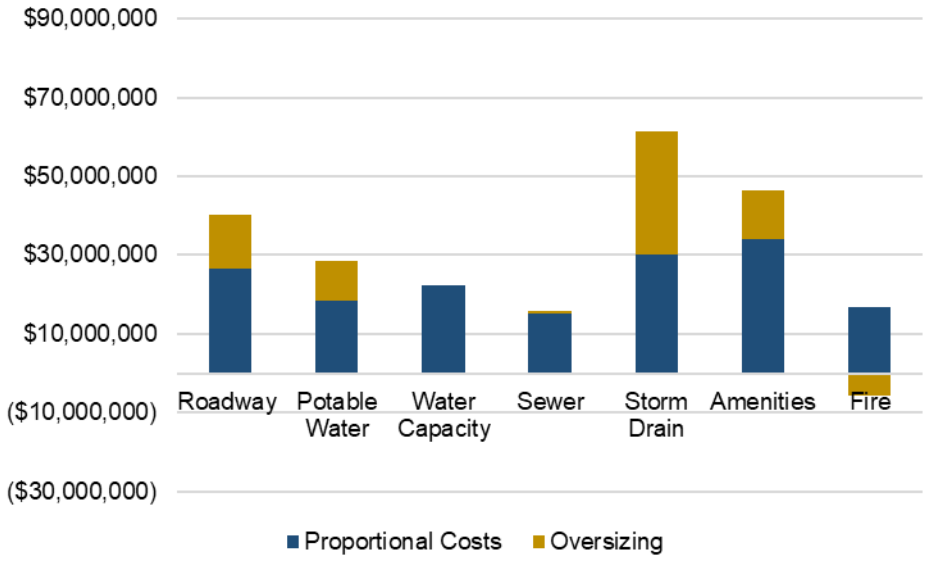


Figure 6-4. Phase 3 Cumulative Infrastructure Oversizing

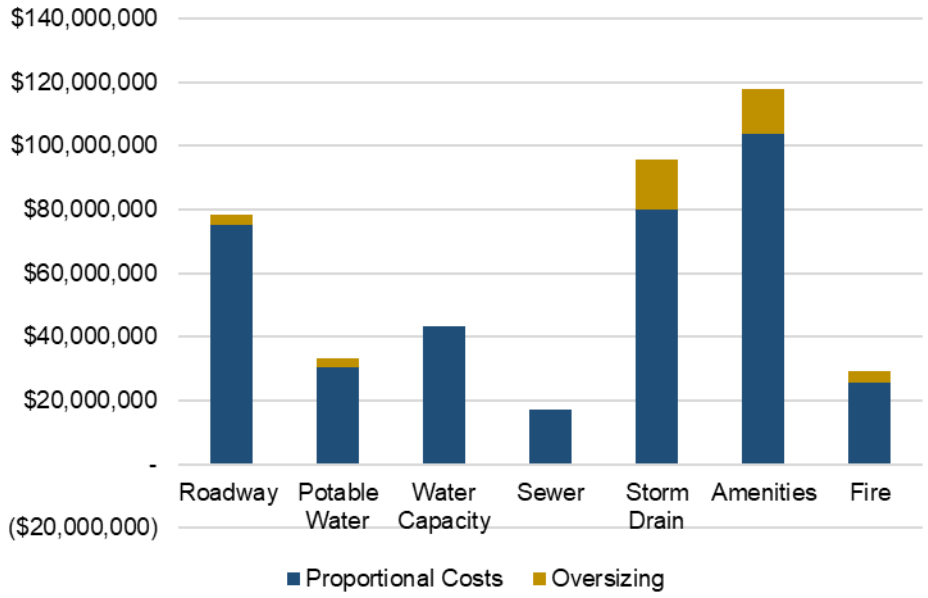


Table 6-17. Cumulative UWSP Fee Revenue and Cost Comparison Summary

UWSP Fee Program Component	Cumulative Surplus/(Shortfall)			
	Phase 1	Phase 2	Phase 3	Phase 4
On-Site Roadway [1]	($7,907,712)	($13,553,664)	($3,451,255)	-
Potable Water	($13,608,920)	($10,398,668)	($2,813,598)	-
Water Capacity	-	-	-	-
Sewer	($982,476)	($659,265)	$234,839	-
Storm Drain	($5,895,843)	($31,298,006)	($15,532,701)	-
Amenities	($12,215,431)	($12,399,602)	($14,082,983)	-
Fire	$2,530,308	$5,632,894	($3,537,161)	-
Total	**($38,080,074)**	**($62,676,311)**	**($39,182,859)**	-

Source: EPS. See Table 6-18 through Table 6-21 for detail on revenue and costs by phase.

[1] Fair share contributions to off-site roadway projects are recorded as a "surplus" in this model as there is no Project responsibility for constructing the majority of these improvements.

As shown in the figures and tables above, the primary reason for the oversizing of public facilities in the first three phases is the amount of storm drainage and amenities facilities constructed during these phases. As discussed in **Chapters 4** and **5**, the amount of infrastructure constructed in Phase 4 is minimal compared to the amount of private development that is expected to occur during that phase, and the relative oversizing of public facilities would be balanced by development during this final phase of the UWSP.

Because of the projected shortfalls shown in **Table 6-18** through **Table 6-21**, developers in the Plan Area in Phases 1 through 3 will have to identify alternative sources of funding to construct required Backbone Infrastructure and Public Facilities. As described earlier, the infrastructure mismatches in one or more of these phases may be funded through alternative sources:

- **Private Developer Funding.** Certain facilities may be funded directly by private developer funding and may not be included in any of the aforementioned financing mechanisms.
- **Developer Advances.** The Financing Plan anticipates developer advances will finance Backbone Infrastructure and Other Public Facilities needed in the initial phases of the Project and before the collection of fees or other revenue sources. The Financing Plan describes how fee credits or reimbursements for Facilities otherwise funded by fee programs will be available if developers fund or construct fee-funded facilities. This premise applies to Facilities in all development impact fee programs, including existing County fees, the proposed UWSP, and other agency fee programs. Developer advances also will be reimbursed as the County acquires facilities through the Mello-Roos CFD(s), as explained in further detail in the subsection below on Land Secured Financing.
- **Other Funding Sources** to fund Backbone Infrastructure and Public Facilities costs will be examined. State and federal grant and loan programs are available from State and local governments to finance a variety of public facilities, including sewer, water, parks, bridges, interchanges, and public safety. The availability of these grants and loans and the selection criteria vary from year to year. For example, opportunities may include Federal and State highway funding or other Federal/State funding for transit facilities and equipment and major freeway interchanges. Federal and State funding sources also may be available for trails and other vehicle-miles-traveled (VMT) reduction strategies. To the extent that improvements necessary for UWSP development qualify for these programs, the available funds could be used to augment or fully or partially offset Facilities costs.

DRAFT

Table 6-18
Upper Westside Public Facilities Financing Plan
Project Cost and Fee Revenue Comparison (2024$) - Phase 1

Phase 1

Facility	Fee Program/Agency	Revenue	Reimbursable Costs	Surplus/ (Shortfall)	Funding Source for Shortfall
Formula		*a*	*b*	*c = a - b*	
Existing Fee Programs					
Sewer Conveyance	Sacramento Area Sewer District (SASD) Sewer Impact Fee	$4,569,176	$18,610,000	($14,040,824)	[1]
Sewer Treatment	Regional SAN Impact Fee	$8,595,970	$8,595,970	-	
Flood Control	Sacramento Area Flood Control Agency	$5,944,900	$5,944,900	-	
Water Transmission	Sacramento County Water Agency [2]	$521,032	$2,530,000	($2,008,968)	
Storm Drain	Sacramento County Water Agency [3]	$6,702,038	$10,790,000	($4,087,962)	
Roadways	Sacramento County Transportation Development Fee (SCTDF) - UWSP District	$15,861,419	$4,980,000	$10,881,419	
Transit	Sacramento County Transit Impact Fee (TIF) - District 6	$1,507,689	$1,507,689	-	
Transportation Administration	SCTDF & TIF Admin. Fee - District 6	$599,271	$599,271	-	
Transportation	Sacramento County Transportation Mitigation Fee (Measure A)	$2,019,260	$2,019,260	-	
Schools	Natomas Unified School District Fee	$14,073,020	$14,073,020	-	
Library	Sacramento County Library Impact Fee	$1,483,529	$1,483,529	-	
Flood Control	RD 1000 Impact Fee	$252,649	$252,649	-	
Habitat Mitigation	Habitat Mitigation Fee	$6,082,052	$6,082,052	-	
Subtotal Existing Fee Programs		**$68,212,004**	**$77,468,340**	**($9,256,336)**	
Upper Westside Fee Program					
Roadways [4]	UWSP Fee Program	$12,417,066	$20,324,779	($7,907,712)	[5]
Potable Water	UWSP Fee Program	$4,026,080	$17,635,000	($13,608,920)	
Water Capacity	UWSP Fee Program	$8,044,059	$8,044,059	-	
Sewer	UWSP Fee Program	$747,524	$1,730,000	($982,476)	[5]
Storm Drain	UWSP Fee Program	$15,889,157	$21,785,000	($5,895,843)	[5]
Amenities	UWSP Fee Program	$19,786,319	$32,001,750	($12,215,431)	[5]
Fire	UWSP Fee Program	$2,530,308	-	$2,530,308	[5]
Subtotal Upper Westside Fee Program		**$63,440,514**	**$101,520,588**	**($38,080,074)**	
Total		**$131,652,518**	**$178,988,927**	**($47,336,410)**	

Source: Wood Rodgers; EPS.

[1] Shortfalls in existing public fee programs may be funded through existing balances in those programs, private capital, or bond issuances.
[2] Assumes that SCWA will create a new, Project-specific water supply zone for the Project.
[3] If SCWA does not administer a storm drain fee program for the Project, these costs and revenues would be absorbed into the Upper Westside Fee Program.
[4] Roadway costs include UWSP's fair share contribution to off-site roadway improvements.
[5] Shortfalls in the UWSP Fee Program may be funded through bond issuances, private capital, or other sources of funding.

DRAFT

Table 6-19
Upper Westside Public Facilities Financing Plan
Project Cost and Fee Revenue Comparison (2024$) - Phase 2

Phase 2

Facility	Fee Program/Agency	Revenue	Reimbursable Costs	Surplus/ (Shortfall)	Funding Source for Shortfall
Formula		*a*	*b*	*c = a - b*	
Existing Fee Programs					
Sewer Conveyance	Sacramento Area Sewer District (SASD) Sewer Impact Fee	$3,566,217	$2,580,000	$986,217	[1]
Sewer Treatment	Regional SAN Impact Fee	$10,192,063	$10,192,063	-	
Flood Control	Sacramento Area Flood Control Agency	$4,336,536	$4,336,536	-	
Water Transmission	Sacramento County Water Agency [2]	$588,867	$690,000	($101,133)	
Storm Drain	Sacramento County Water Agency [3]	$6,435,748	$16,940,000	($10,504,252)	
Roadways	Sacramento County Transportation Development Fee (SCTDF) - UWSP District	$18,266,023	$12,130,000	$6,136,023	
Transit	Sacramento County Transit Impact Fee (TIF) - District 6	$1,787,685	$1,787,685	-	
Transportation Administration	SCTDF & TIF Admin. Fee - District 6	$710,965	$710,965	-	
Transportation	Sacramento County Transportation Mitigation Fee (Measure A)	$2,549,378	$2,549,378	-	
Schools	Natomas Unified School District Fee	$12,365,463	$12,365,463	-	
Library	Sacramento County Library Impact Fee	$1,551,207	$1,551,207	-	
Flood Control	RD 1000 Impact Fee	$221,444	$221,444	-	
Habitat Mitigation	Habitat Mitigation Fee	$4,832,581	$4,832,581	-	
Subtotal Existing Fee Programs		**$67,404,176**	**$70,887,321**	**($3,483,145)**	
Upper Westside Fee Program					
Roadways [4]	UWSP Fee Program	$14,242,413	$19,888,364	($5,645,952)	[5]
Potable Water	UWSP Fee Program	$4,550,252	$1,340,000	$3,210,252	
Water Capacity	UWSP Fee Program	$7,853,000	$7,853,000	-	
Sewer	UWSP Fee Program	$843,211	$520,000	$323,211	[5]
Storm Drain	UWSP Fee Program	$15,257,837	$40,660,000	($25,402,163)	[5]
Amenities	UWSP Fee Program	$24,261,379	$24,445,550	($184,171)	[5]
Fire	UWSP Fee Program	$3,102,586	-	$3,102,586	[5]
Subtotal Upper Westside Fee Program		**$70,110,677**	**$94,706,914**	**($24,596,237)**	
Total		**$137,514,853**	**$165,594,235**	**($28,079,382)**	

Source: Wood Rodgers; EPS.

[1] Shortfalls in existing public fee programs may be funded through existing balances in those programs, private capital, or bond issuances.
[2] Assumes that SCWA will create a new, Project-specific water supply zone for the Project.
[3] If SCWA does not administer a storm drain fee program for the Project, these costs and revenues would be absorbed into the Upper Westside Fee Program.
[4] Roadway costs include UWSP's fair share contribution to off-site roadway improvements.
[5] Shortfalls in the UWSP Fee Program may be funded through bond issuances, private capital, or other sources of funding.

DRAFT

Table 6-20
Upper Westside Public Facilities Financing Plan
Project Cost and Fee Revenue Comparison (2024$) - Phase 3

Phase 3

Facility	Fee Program/Agency	Revenue	Reimbursable Costs	Surplus/ (Shortfall)	Funding Source for Shortfall
Formula		*a*	*b*	*c = a - b*	
Existing Fee Programs					
Sewer Conveyance	Sacramento Area Sewer District (SASD) Sewer Impact Fee	$11,810,200	$2,450,000	$9,360,200	[1]
Sewer Treatment	Regional SAN Impact Fee	$29,083,452	$29,083,452	-	
Flood Control	Sacramento Area Flood Control Agency	$11,729,575	$11,729,575	-	
Water Transmission	Sacramento County Water Agency [2]	$1,570,449	$60,000	$1,510,449	
Storm Drain	Sacramento County Water Agency [3]	$21,081,667	$12,810,000	$8,271,667	
Roadways	Sacramento County Transportation Development Fee (SCTDF) - UWSP District	$62,028,026	$12,130,000	$49,898,026	
Transit	Sacramento County Transit Impact Fee (TIF) - District 6	$6,714,430	$6,714,430	-	
Transportation Administration	SCTDF & TIF Admin. Fee - District 6	$2,672,435	$2,672,435	-	
Transportation	Sacramento County Transportation Mitigation Fee (Measure A)	$8,800,224	$8,800,224	-	
Schools	Natomas Unified School District Fee	$32,240,355	$32,240,355	-	
Library	Sacramento County Library Impact Fee	$3,879,883	$3,879,883	-	
Flood Control	RD 1000 Impact Fee	$789,393	$789,393	-	
Habitat Mitigation	Habitat Mitigation Fee	$14,985,241	$14,985,241	-	
Subtotal Existing Fee Programs		**$207,385,331**	**$138,344,989**	**$69,040,342**	
Upper Westside Fee Program					
Roadways [4]	UWSP Fee Program	$48,416,172	$38,313,763	$10,102,409	[5]
Potable Water	UWSP Fee Program	$12,135,070	$4,550,000	$7,585,070	
Water Capacity	UWSP Fee Program	$21,106,000	$21,106,000	-	
Sewer	UWSP Fee Program	$2,204,104	$1,310,000	$894,104	[5]
Storm Drain	UWSP Fee Program	$49,980,305	$34,215,000	$15,765,305	[5]
Amenities	UWSP Fee Program	$69,047,769	$70,731,150	($1,683,381)	[5]
Fire	UWSP Fee Program	$8,829,945	$18,000,000	($9,170,055)	[5]
Subtotal Upper Westside Fee Program		**$211,719,365**	**$188,225,913**	**$23,493,452**	
Total		**$419,104,696**	**$326,570,902**	**$92,533,794**	

Source: Wood Rodgers; EPS.

[1] Shortfalls in existing public fee programs may be funded through existing balances in those programs, private capital, or bond issuances.
[2] Assumes that SCWA will create a new, Project-specific water supply zone for the Project.
[3] If SCWA does not administer a storm drain fee program for the Project, these costs and revenues would be absorbed into the Upper Westside Fee Program.
[4] Roadway costs include UWSP's fair share contribution to off-site roadway improvements.
[5] Shortfalls in the UWSP Fee Program may be funded through bond issuances, private capital, or other sources of funding.

DRAFT

Table 6-21
Upper Westside Public Facilities Financing Plan
Project Cost and Fee Revenue Comparison (2024$) - Phase 4

Phase 4

Facility	Fee Program/Agency	Revenue	Reimbursable Costs	Surplus/ (Shortfall)	Funding Source for Shortfall
Formula		*a*	*b*	*c = a - b*	
Existing Fee Programs					
Sewer Conveyance	Sacramento Area Sewer District (SASD) Sewer Impact Fee	$4,333,717	$200,000	$4,133,717	[1]
Sewer Treatment	Regional SAN Impact Fee	$11,509,041	$11,509,041	-	
Flood Control	Sacramento Area Flood Control Agency	$2,356,050	$2,356,050	-	
Water Transmission	Sacramento County Water Agency [2]	$599,653	-	$599,653	
Storm Drain	Sacramento County Water Agency [3]	$6,800,547	$480,000	$6,320,547	
Roadways	Sacramento County Transportation Development Fee (SCTDF) - UWSP District	$23,145,691	$8,550,000	$14,595,691	
Transit	Sacramento County Transit Impact Fee (TIF) - District 6	$2,512,578	$2,512,578	-	
Transportation Administration	SCTDF & TIF Admin. Fee - District 6	$1,000,260	$1,000,260	-	
Transportation	Sacramento County Transportation Mitigation Fee (Measure A)	$3,479,346	$3,479,346	-	
Schools	Natomas Unified School District Fee	$9,383,195	$9,383,195	-	
Library	Sacramento County Library Impact Fee	$1,393,780	$1,393,780	-	
Flood Control	RD 1000 Impact Fee	$305,566	$305,566	-	
Habitat Mitigation	Habitat Mitigation Fee	$3,926,621	$3,926,621	-	
Subtotal Existing Fee Programs		**$70,746,047**	**$45,096,439**	**$25,649,608**	
Upper Westside Fee Program					
Roadways [4]	UWSP Fee Program	$17,558,649	$14,107,394	$3,451,255	[5]
Potable Water	UWSP Fee Program	$4,633,598	$1,820,000	$2,813,598	
Water Capacity	UWSP Fee Program	$11,780,000	$11,780,000	-	
Sewer	UWSP Fee Program	$845,161	$1,080,000	($234,839)	[5]
Storm Drain	UWSP Fee Program	$16,122,701	$590,000	$15,532,701	[5]
Amenities	UWSP Fee Program	$27,659,633	$13,576,650	$14,082,983	[5]
Fire	UWSP Fee Program	$3,537,161	-	$3,537,161	[5]
Subtotal Upper Westside Fee Program		**$82,136,903**	**$42,954,044**	**$39,182,859**	
Total		**$152,882,950**	**$88,050,483**	**$64,832,468**	

Source: Wood Rodgers; EPS.

[1] Shortfalls in existing public fee programs may be funded through existing balances in those programs, private capital, or bond issuances.
[2] Assumes that SCWA will create a new, Project-specific water supply zone for the Project.
[3] If SCWA does not administer a storm drain fee program for the Project, these costs and revenues would be absorbed into the Upper Westside Fee Program.
[4] Roadway costs include UWSP's fair share contribution to off-site roadway improvements.
[5] Shortfalls in the UWSP Fee Program may be funded through bond issuances, private capital, or other sources of funding.

Land-Secured Financing

Backbone infrastructure and public facility requirements to initiate new development in UWSP will require significant up-front capital investments. A common vehicle to help finance those costs is the use of land-secured financing districts, such as Mello-Roos Community Facilities Districts (CFDs) or Assessment Districts, either implemented on their own or as part of a statewide financing program referenced below. Each is briefly summarized below:

- **Mello-Roos CFD.** The Mello-Roos Community Facilities Act of 1982 enables public agencies to form CFDs and levy a special tax on property owners in the CFD. These special taxes may be used to pay debt service on CFD bonds or to finance public improvements directly on a pay-as-you-go (PAYGO) basis.
- **Assessment Districts.**[11] California statutes give local governments the authority to levy several special assessments for specific public improvements such as streets, storm drains, sewers, streetlights, curbs, gutters, and sidewalks. The agency creates a special assessment district that defines both the area to benefit from the improvements and the properties that will pay for the improvements.

Mello-Roos CFDs tend to be favored over Assessment Districts because Assessment Districts need to establish special benefit to those being assessed, which can be more challenging than the Mello-Roos requirement of establishing general benefit of facilities. This Financing Plan therefore recommends the use of a Mello-Roos CFD, subject to any specific requirements for the use of land secured financing mechanisms by the County, or Other Agencies.

New programs have emerged wherein a new CFD or Assessment District could be formed for all or a portion of the UWSP through a statewide financing authority such as the California Statewide Community Development Authority (CSCDA) or the California Municipal Financing Authority (CMFA). There are advantages and disadvantages of forming the land-secured financing districts through one or both of these financing authorities rather than directly through the County. At this stage, a decision regarding this option does not have to be chosen. Rather, the financing strategy in this document is intended to be flexible enough to permit multiple options.

[11] There are a variety of assessment district acts available to finance Public Facilities. The most frequently used assessment district is the Improvement Bond Act of 1915. This act also provides a vehicle for issuing assessment bonds for assessments authorized under the 1911 and 1913 Benefit Assessment Acts.

Mello-Roos CFD

CFD bonds are secured by a lien on the underlying land and are nonrecourse to the sponsoring public agency or landowners. Land-secured debt will be necessary to fund infrastructure costs during the early years of development, as well as at other strategic times when revenues from plan area fees and other sources are not readily available. CFD special taxes, bond amounts, and pay-as-you-go (PAYGO) financing will be limited to prudent levels that are consistent with the County's goals and policies. This section briefly describes land-secured financing generally and includes the estimated total bonding capacity if one or more Mello-Roos CFDs are chosen as the primary land-secured financing mechanisms, assuming all of the UWSP land uses were included in the CFD(s).

If the CFD financing option is implemented, the actual special tax formula, properties included in the CFD, and the list of facilities financed with CFD proceeds will be determined at the time of CFD formation. At that time, there also will be a final determination regarding the level of maximum special taxes that can be absorbed by the various properties included in the CFD. For purposes of this report, the following annual tax rates have been assumed, with no CFD tax revenue assumed from missing middle units as discussed in **Chapter 2**:

- Very Low-Density Residential $2,400 per unit
- Low Density Residential $2,175 per unit
- Low-Medium-Density Residential $1,775 per unit
- Medium-Density Residential $1,325 per unit
- High-Density Residential $500 per unit
- Very High-Density Residential $400 per unit
- Mixed-Use Residential $325 per unit
- Missing Middle $1,775 per unit
- Nonresidential $5,000 per acre

These preliminary special tax rates were derived using current market information and input from the development team and include a placeholder assumption regarding an annual maintenance requirement. This placeholder will be updated with calculations from the Fiscal Impact Analysis and Urban Services Plan regarding estimated annual taxes for services. Overall, total annual taxes and assessments have been estimated using a maximum total annual special taxes and assessments for any given residential land use not-to-exceed approximately 1.8 percent[12] of that unit's finished real estate value. In addition, to conservatively estimate maximum annual special tax revenue and bonding capacity, no special tax revenue is assumed from Missing Middle Units.

[12] Sacramento County requirements stipulate that annual taxes and assessments not exceed 2.0 percent of finished home value. This PFFP analyzes a cap of 1.8 percent to be conservative in meeting this requirement.

Tables 6-22 and **6-23** present the estimated preliminary Maximum Annual Special Tax revenue and bonding capacity that could be generated by each phase based on the aforementioned assumptions. At buildout, the maximum annual special tax revenue is estimated at approximately $10.5 million. Based on current financing assumptions, the Project at buildout is estimated to have capacity to bond for approximately $117.9 million in proceeds for acquisition of land and construction of eligible improvements. It is important to note that these preliminary land-secured financing estimates do not include estimates of potential special tax revenues that may be collected and expended on a PAYGO basis. Depending on the structure of the tax formula(s) and bond issuances, PAYGO revenues could be a significant source of infrastructure financing capacity.

Initial bond issues will be constrained by various factors, including the appraised value of land in the CFD at the time bonds are sold. One or more bond sales would occur as development progresses and sufficient special tax revenue and value (forms of security) can be demonstrated for the bonds. Also, it is important to note that these estimates of bonding capacity are preliminary, based on current financing assumptions, and subject to revision once a land-secured financing mechanism is implemented.

Extended-Term Infrastructure CFD(s)

Historically, CFD special tax authorization periods (before the Great Recession) typically extended between 5 and 15 years beyond the anticipated final principal and interest payment for the first series of bonds (e.g., for a total of 35 to 45 years). The subsequent decline in land and home values, delayed or prolonged absorption of projects, along with other economic factors, made it more difficult for public and private entities to fund public improvements through land-secured bond financing, particularly before significant horizontal and vertical development has occurred.

An alternative to counter these funding constraints is to extend the tax authorization over a longer period of time and provide a greater opportunity to fund the construction of selected public facilities and amenities over this longer time period. Extending the end-year within which CFD special taxes can be levied (i.e., extended-term) provides the County and the property owners with greater discretion over and flexibility for use of CFD cash flows. Through the extended-term feature, the Extended-Term Infrastructure CFD could act as both a financing mechanism and a funding source with the details being identified during the CFD formation process.

Table 6-22
Upper Westside Public Facilities Financing Plan
Maximum Annual Special Tax for Infrastructure CFD Revenue by Phase (2024$)

Taxable Land Use Category	Preliminary Tax Rate [1]	Phase 1		Phase 2		Phase 3	
		Phase 1 Units/ Acres	Preliminary Maximum Annual Special Tax	Phase 2 Units/ Acres	Preliminary Maximum Annual Special Tax	Phase 3 Units/ Acres	Preliminary Maximum Annual Special Tax
Residential Land Uses	*per unit*						
VLDR	**$2,400**	0	$0	0	$0	71	$170,400
LDR	**$2,175**	664	$1,444,200	372	$809,100	1,113	$2,420,775
LMDR	**$1,775**	364	$646,100	262	$465,050	453	$804,075
MDR	**$1,325**	169	$223,925	105	$139,125	370	$490,250
HDR	**$500**	173	$86,500	368	$184,000	0	$0
VHDR	**$400**	0	$0	266	$106,400	262	$104,800
CMU	**$325**	0	$0	336	$109,200	1,920	$624,000
Missing Middle	**$1,775**	90	N/A	56	N/A	146	N/A
Total Residential		**1,370**	**$2,400,725**	**1,709**	**$1,812,875**	**4,189**	**$4,614,300**
Nonresidential Land Uses	*per acre*						
Commercial Mixed Use	**$5,000**	0.0	$0	8.6	$42,812	50.5	$252,428
Highway Commercial	**$5,000**	0.0	$0	0.0	$0	41.8	$208,950
Total Nonresidential		**0.0**	**$0**	**8.6**	**$42,812**	**92.3**	**$461,378**
Total			**$2,400,725**		**$1,855,687**		**$5,075,678**

Source: EPS.

[1] Residential maximum special tax rates are based on taxing units at 1.8% of their assessed value. See Table 9-2 for detail.

Table 6-22
Upper Westside Public Facilities Financing Plan
Maximum Annual Special Tax for Infrastructure CFD Revenue by Phase (2024$)

Taxable Land Use Category	Preliminary Tax Rate [1]	Phase 4		Buildout	
		Phase 4 Units/ Acres	Preliminary Maximum Annual Special Tax	Buildout Units/ Acres	Preliminary Maximum Annual Special Tax
Residential Land Uses	*per unit*				
VLDR	**$2,400**	97	$232,800	168	$403,200
LDR	**$2,175**	0	$0	2,149	$4,674,075
LMDR	**$1,775**	0	$0	1,079	$1,915,225
MDR	**$1,325**	99	$131,175	743	$984,475
HDR	**$500**	369	$184,500	910	$455,000
VHDR	**$400**	263	$105,200	791	$316,400
CMU	**$325**	960	$312,000	3,216	$1,045,200
Missing Middle	**$1,775**	7	N/A	300	N/A
Total Residential		**1,788**	**$965,675**	**9,056**	**$9,793,575**
Nonresidential Land Uses	*per acre*				
Commercial Mixed Use	**$5,000**	24.4	$122,050	83.5	$417,290
Highway Commercial	**$5,000**	11.1	$55,700	52.9	$264,650
Total Nonresidential		**35.6**	**$177,750**	**136.4**	**$681,940**
Total			**$1,143,425**		**$10,475,515**

Source: EPS.

[1] Residential maximum special tax rates are based on taxing units at 1.8% of their assessed value. See Table 9-2 for detail.

DRAFT

Table 6-23
Upper Westside Public Facilities Financing Plan
Estimated Bond Sizing (2024$)

Item	Assumptions	Estimated Bond Sizing				
		Phase 1	Phase 2	Phase 3	Phase 4	Buildout [1]
Maximum Special Taxes Available for Debt Service						
Estimated Annual Maximum Special Taxes		**$2,400,725**	**$1,855,687**	**$5,075,678**	**$1,143,425**	**$10,475,515**
Less Estimated Administration Costs	*4%*	*($97,000)*	*($75,000)*	*($204,000)*	*($46,000)*	*($422,000)*
Less Delinquency Coverage	*10%*	*($240,000)*	*($186,000)*	*($508,000)*	*($114,000)*	*($1,048,000)*
Adjustment for Rounding		*$6,275*	*$5,313*	*$6,322*	*$6,575*	*$24,485*
Estimated Gross Debt Service (Rounded)		**$2,070,000**	**$1,600,000**	**$4,370,000**	**$990,000**	**$9,030,000**
Bond Proceeds and Bond Size						
Total Bond Size		**$27,032,000**	**$20,894,000**	**$57,067,000**	**$12,929,000**	**$117,922,000**
Adjustment for Rounding		*$68,000*	*$6,000*	*$33,000*	*$71,000*	*$178,000*
Total Bond Size (Rounded)		$27,100,000	$20,900,000	$57,100,000	$13,000,000	$118,100,000
Increase for Annual Escalation [2]		*$5,420,000*	*$4,180,000*	*$11,420,000*	*$2,600,000*	*$23,620,000*
Total Bond Size (Rounded)		**$32,520,000**	**$25,080,000**	**$68,520,000**	**$15,600,000**	**$141,720,000**
Estimated Bond Proceeds						
Rounded Bond Size		**$32,520,000**	**$25,080,000**	**$68,520,000**	**$15,600,000**	**$141,720,000**
Less Capitalized Interest	*12 months*	*($2,114,000)*	*($1,630,000)*	*($4,454,000)*	*($1,014,000)*	*($9,212,000)*
Less Bond Reserve Fund	*1-yr. debt service*	*($2,070,000)*	*($1,600,000)*	*($4,370,000)*	*($990,000)*	*($9,030,000)*
Less Issuance Cost	*4%*	*($1,301,000)*	*($1,003,000)*	*($2,741,000)*	*($624,000)*	*($5,669,000)*
Estimated Bond Proceeds		**$27,035,000**	**$20,847,000**	**$56,955,000**	**$12,972,000**	**$117,809,000**

Assumptions [3]	
Interest Rate	6.50%
Term	30 years
Annual Escalation	2.00%

Source: EPS.

[1] Buildout equals the sum of Phase 1 through Phase 4.
[2] Assumes special taxes are escalated 2.0% annually for 30 years, which increases total bond size by approximately 20%.
[3] Estimated bond sizing based on conservative assumptions. The interest rate will be determined at the time of the bond sale; the bond term could be 25 to 30 years or more. This analysis is based on an assumed 30 years.

In other jurisdictions that have authorized the use of Extended-Term Infrastructure CFDs, the CFD funding has either served to directly fund certain facility costs or it was used to pay certain development impact fees. Depending on how established and for what facilities or costs the Extended-Term Infrastructure CFD is intended to fund, the County may retain discretion for its future Board of Supervisors as to whether to continue to levy the special tax for the extended period.

Long-Term Repair and Replacement Funding

An Infrastructure CFD may also include features to help fund the long-term repair and replacement of Backbone Infrastructure and Public Facilities. In other similar examples, the project infrastructure CFD included a feature in the special tax formula wherein the infrastructure tax expired after a certain period of time (trigger event or date) and transitioned into a maintenance services tax. That maintenance services tax was then authorized to fund annual operations and maintenance costs as well as the long-term repair and replacement costs for Backbone infrastructure and Public Facilities that may have been constructed 30 to 40 years before the aforementioned special tax triggering event. However, in order to conservatively test the feasibility of a services CFD, long-term repair and replacement funding is included in the overall maintenance costs in the **Urban Services Plan**.

Integration with Maintenance Services CFD(s)

Because the UWSP will also be implementing a CFD special tax to fund maintenance services (e.g., park, trail, median, corridor, drainage maintenance, etc.), another option may be to include both maintenance services and infrastructure into a single CFD. The integration could have advantages from an administration standpoint and may also help in early special tax revenue pledges for infrastructure. Disadvantages may include inadequate special tax revenue for maintenance if such revenues were needed to cover debt service on outstanding bonds rather than being available to fund ongoing maintenance efforts. However, the analysis in the **Upper Westside Urban Services Plan (USP)** shows that there is sufficient special tax capacity to raise the approximately $10.9 million needed to fund maintenance, repair, and long-term replacement costs.[13] Of this figure, approximately $9.7 million is needed to fund maintenance activities, while approximately $1.2 million annually is needed for long-term repair and replacement reserves. In order to fund these services, the **USP** estimates that annual special taxes between $755 and $1,615 per dwelling unit are needed. Analysis in **Chapter 9** of this Financing Plan further shows that it is possible to

[13] See the **Upper Westside Urban Services** Plan for further detail. **Table 1-3** of the USP shows the anticipated maintenance and replacement components of the CFD special tax. **Table 1-6** of the **USP** shows how the needed revenue will be raised via per-unit annual special taxes. **Table 1-7** of the **USP** shows how the estimated special tax can be levied without the total tax burden exceeding 1.8% of the estimated assessed value of residences.

levy these services taxes and include special taxes to support infrastructure CFD debt while keeping all annual taxes and assessments below 2 percent of all residential units' assessed value.[14]

UWSP Planwide CFD versus Development-Area Specific CFDs

Given the scope of planned UWSP residential and nonresidential development coupled with at least one or two "big ticket" cost items, such as the I-80 El Camino Interchange improvement, the County and property owners may weigh the merit of forming one large master CFD over the entire UWSP for the primary purpose of funding improvements with planwide benefit (i.e., the interchange). If this option were employed, property owners would still have flexibility to do smaller "development-project-specific CFDs" to fund all or a portion of that development's backbone infrastructure obligations.

This is just one of several potential CFD financing strategies both the County and property may wish to consider. As such, inclusion of this option in this Financing Plan is for informational purposes only, rather than a specific recommendation to employ this option. Further consideration of the merits and drawbacks of this approach could be discussed when the County is requested to consider Tier 2 entitlements.

[14] See **Table 9-4**.

7. Proposed UWSP Plan Area Fee Program

This Finance Plan proposes adoption of a new plan area fee program (UWSP Plan Area Fee Program) to fund Project Backbone Infrastructure and Public Facilities not funded by other agencies or existing fee programs. The UWSP Plan Area Fee Program would be designed to fund construction of Backbone Infrastructure and Public Facilities improvements necessary to accommodate new residential and commercial uses generated by Project development after taking into consideration other funding sources.

UWSP Plan Area Fee Program Overview

The UWSP Fee Program would provide equity between the various development projects in the UWSP by establishing a system through which each project pays its proportional share of public improvements. Improvements funded by the UWSP Fee Program are to be constructed to the standards of, and ultimately approved, accepted, and maintained by, the respective agencies such as the County. Currently, the UWSP Plan Area Fee Program is projected to fund a total of **$344 million** of Backbone Infrastructure and Public Facility improvements. The UWSP Fee Program is anticipated to include several components and subcomponents, which could include some or all of the following categories:

- Transportation Fee
  - Onsite Roadways
  - Offsite Roadways
- Other Backbone Infrastructure
  - Sewer
  - Storm Drainage
  - Water Distribution and Transmission
  - Water Capacity
- Public Facilities
  - Amenities—Parks, Trails, Urban Farms, Main Street Plaza, and Open Space
  - Fire Station
- Financing Plan Administration and Updates (3 percent of the total cost of infrastructure and public facility improvements)

The precise infrastructure and public facilities to be included in the fee program and how they are categorized may vary from what is assumed in this Financing Plan. The UWSP Plan Area Fee program may include all of the elements listed above, or it may be limited to certain facilities with clear Plan Area-wide benefit

and disproportionate advance funding/construction requirements. The fee program could be structured as separate fees for each infrastructure and public facility component, or as a single fee program. The exact format and components of any fee program will be confirmed as part of a future Nexus Study.

For similar specific plan fee programs, Sacramento County has typically required that a fee program nexus study be adopted prior to the recordation of the first final small lot subdivision map. However, certain properties within the UWSP Plan Area will not be subject to the UWSP fee program. These include existing properties currently zoned Agriculture – Residential 2, which allow low-density residential uses along with agricultural activities. Although these properties are currently within the Specific Plan boundaries, they are not allocated any residential capacity, and would be allowed to develop under current zoning without being subject to the proposed UWSP Fee Program.

Preliminary Cost Allocation

Appendix E establishes a preliminary cost allocation model for Backbone Infrastructure and Public Facilities costs eligible to be included in a future UWSP Plan Area Fee Program. In Appendix E, costs are allocated to benefitting UWSP land uses on the basis of demand generated for, or benefit derived from, specific categories of Backbone Infrastructure and Public Facilities. Although new provisions to State law enacted by Assembly Bill 602 (AB 602, Grayson, 2021) may require some or all of these costs to be allocation proportion to each dwelling units' square footage, this Financing Plan reflects costs allocated on a per unit basis.

Facilities in the UWSP offer planwide benefit, meaning that their construction confers benefits upon, or serves development of all UWSP phases. These Facilities are anticipated to be constructed or funded by one phase, or increment, of development but have broader benefit. In these cases, the cost of the required Facilities is estimated for Buildout of the UWSP and apportioned to all land uses anticipated at Buildout of the UWSP. This Buildout cost allocation methodology establishes a mechanism by which development that benefits from certain Facilities, but doesn't have a direct construction or advance funding responsibility, can fund its proportionate share of that facility.

Table 7-1 summarizes the basis on which each category of Backbone Infrastructure and Public Facilities costs are allocated to individual land uses and summarizes the actual costs allocated (per residential unit or nonresidential square foot) using the above summarized approach.

Table 7-1
Upper Westside Public Facilities Financing Plan
Summary of Project-Based Cost Allocations

Item	Cost Allocation Method	Table Reference	Residential per Unit							Nonresidential per Acre	
			Very Low Density	Low Density	Low/Medium Density	Medium Density	High Density	Very High Density	Commercial Mixed Use	Commercial Mixed Use	Highway Commercial
Total Project											
Onsite Roadways	Distribution of Vehicle Miles Traveled	Table E-1	$9,590	$9,590	$9,590	$9,590	$5,424	$5,424	$5,424	$221,216	$147,542
Water	Distribution of ESDs	Table E-3	$3,035	$3,035	$3,035	$3,035	$2,276	$2,276	$2,276	$11,690	$11,690
Water Capacity	Distribution of ESDs	Table E-5	$6,063	$6,063	$6,063	$6,063	$4,547	$4,547	$4,547	$23,357	$23,357
Sewer	Distribution of ESDs	Table E-6	$563	$563	$563	$563	$423	$423	$423	$1,979	$1,228
Storm Drainage	Distribution of Impervious Surfaces	Table E-8	$18,245	$13,371	$11,496	$10,697	$5,887	$4,208	$4,302	$165,537	$165,537
Amenities	Distribution of Persons	Table E-11	$14,753	$14,753	$14,753	$14,753	$12,294	$12,294	$12,294	$167,416	$99,551
Fire Station	Distribution of Persons	Table E-12	$1,887	$1,887	$1,887	$1,887	$1,572	$1,572	$1,572	$21,409	$12,731
Habitat/Farmland Mit.	Distribution of Developable Acres	Table E-13	$9,334	$1,710	$1,176	$782	$376	$269	$269	$7,050	$7,050
Subtotal			**$63,470**	**$50,971**	**$48,562**	**$47,369**	**$32,800**	**$31,013**	**$31,108**	**$619,655**	**$468,687**
Administration (3.00%)			$1,904	$1,529	$1,457	$1,421	$984	$930	$933	$18,590	$14,061
Total			**$65,374**	**$52,500**	**$50,019**	**$48,790**	**$33,784**	**$31,943**	**$32,041**	**$638,244**	**$482,747**

Source: EPS

Fee Credits and Reimbursements

Fee credits or reimbursements for facilities included in the UWSP Fee Program will be available if developers fund or construct fee-funded facilities. Fee credits for completed improvements may be offset against fees until the fee credits are expended. Pursuant to the terms of the future DAs applicable to the Project, other limitations on the use of fee credits may be established to ensure timely reimbursement of advance-funded facilities.

Furthermore, the County will establish specific fee credit and reimbursement policies—namely whether fee credits will be applicable across fee program components and subcomponents. These and similar policies will be memorialized and established as part of the fee program nexus study.

If the cost of the facility exceeds the potential credits for a developer, the County may enter into a reimbursement agreement with the developer. Developers constructing fee funded facilities would be eligible for reimbursement for the cost of that facility (beyond any fee credits taken) as other development comes online and pays the UWSP fee. It is standard practice that reimbursements to private parties of the manner described above are only payable from the Fee Program account itself. By including such a provision in the reimbursement agreements, the County can ensure that other County funds are not impacted by reimbursement obligations.

In addition, any UWSP Fee Program may include credits for land uses that were existing at the time the Specific Plan was adopted—in this manner, landowners redeveloping land with existing uses would only be responsible for the net impact of the redevelopment. Typically, credits would be calculated in the same manner as fees. The fee credit for existing uses within the Plan Area will be studied in further detail when the fee nexus study is completed.

Fee credits or reimbursements owed to a developer will not be affected or reduced if the developer uses CFD proceeds to finance the construction of the improvements for which fee credits or reimbursements are due.

Fee programs and credits will be updated periodically to reflect current costs, and credit and reimbursement balances may escalate over time in accordance with fee program escalation provisions to be established as part of fee program implementation.

Fee Program Implementation and Administration

Implementation of the UWSP Plan Area Fee Program will require County adoption of a nexus study establishing the relationship between the Facilities included in the UWSP Fee Program and the UWSP development required to pay the fee. The Nexus Study is required to make specific findings specified in California State Statute regarding how the need for the Facilities is related to development paying the fee and how costs allocated to specific land uses are proportionate to benefit received from the Facilities.

As shown in **Appendix E**, cost allocations for residential uses are calculated using persons per unit or similar factors, such as number of trips generated or Equivalent Dwelling Units. However, Assembly Bill 602 (Grayson, 2021) requires that development impact fees for residential uses adopted after January 1, 2022, be proportional to the square footage of new units. While many of the factors used to calculate the cost allocations shown in **Table 7-1** are correlated with unit square footage, complying with the requirements of Assembly Bill 602 would likely change the amount of UWSP Fees charged to each unit type.

In addition to completing technical analysis and establishing the nexus findings required by statute, the Nexus Study will establish key fee program administration policies, including the following policies and procedures:

- Included fee program elements
- Timing of fee collection
- Fee program credit and reimbursement policies
- Fee update and annual escalation methodology
- Fee exemptions, deferrals, or other incentives

These and other fee program policies will be established as part of the Nexus Study completion and adoption process.

8. Upper Westside Entitlement Specific Plan Reimbursement Fee Program

Background

Certain property owners/landowners have been funding the cost of preparing the Specific Plan document for the Upper Westside Specific Plan area (Participating Landowners), including all County staff costs and County consultant costs incurred in the County's review and consideration of the Specific Plan, the Environmental Impact Report (EIR), master infrastructure plans, financing plans for infrastructure and urban services, and other technical studies, as well as agreements and plans prepared by consultants of landowners in support of the Specific Plan (Specific Plan Costs).

On February 19, 2019, the County and Participating Landowners entered into a Funding Agreement for Upper Westside Planning Process (Funding Agreement), which governs County collection and use of funding for Specific Plan Costs. Subsequently, in 2020, the County and Participating Landowner entered into a Reimbursement Agreement for Upper Westside Master Planning Process (Reimbursement Agreement). This Reimbursement Agreement sets forth County obligations to establish a Specific Plan reimbursement fee (Specific Plan Fee), pursuant to the authority of Government Code Section 65456, if the Specific Plan is approved. The Reimbursement Agreement also describes eligible costs, timing and imposition of the fee and how outstanding reimbursements should be adjusted annually. This chapter summarizes the Specific Plan Fee as outlined in the Reimbursement Agreement.

Specific Plan Fee

The Specific Plan Fee will ultimately be calculated by identifying eligible Specific Plan Costs for reimbursement and dividing those costs by the total eligible acreage within the Plan Area. The Specific Plan Fee also will include an administrative fee component to cover annual development-triggered activities related to fee implementation and administration. The Specific Plan Fee will include eligible Specific Plan Costs incurred after February 19, 2019.

Eligible Costs for Reimbursement

Entitlement and administrative costs are included in the Specific Plan Fee. These costs are described in detail below.

Entitlement Costs

Landowners funded the Specific Plan Costs to prepare the Specific Plan document for the Plan Area. The Specific Plan Fee includes eligible Specific Plan Costs incurred after February 19, 2019**.**

Entitlement costs incurred while preparing the Specific Plan may be organized into the following categories:

- Engineering
- Transportation/Air Quality
- Planning
- EIR Consultant
- Wetlands/Biology
- Other Technical Studies (e.g., noise analysis and economic feasibility)
- Government Review/Processing
- Project Management
- Legal
- Public Outreach
- Finance
- Schools

On an ongoing basis, the Participating Landowners have been providing documentation of eligible Specific Plan Costs to the County. Periodically, the County acknowledges the cumulative running total Specific Plan Costs. Based on the terms of the Reimbursement Agreement, following approval of the Specific Plan and General Plan Amendment for the Plan Area, the Participating Landowners must submit eligible Specific Plan Costs incurred that may be eligible for reimbursement in accordance with Government Code Section 65456.

Subsequent Advance-Funding of Entitlement Costs

Going forward, it is possible that one or more property owners or landowners (e.g., new owners or new owners in combination with Participating Landowners) may elect to advance-fund certain eligible Specific Plan Costs (Subsequently Funded Specific Plan Costs) before Specific Plan and General Plan Amendment approval. If the County receives a request to include Subsequently Funded Specific Plan Costs in the Specific Plan Fee, these Subsequently Funded Specific Plan Costs shall be treated separately from the original Specific Plan Costs.

The Subsequently Funded Specific Plan Costs may be included as a new component in the Specific Plan Fee so long as and such that the original Specific Plan Costs shall maintain a first-in, first-out priority over Subsequently Funded Specific Plan Costs.

Subsequent Entitlement Costs

The Participating Landowner or other landowners, may incur additional costs for studies or plans that provide benefits to the entire Plan Area subsequent to Specific Plan and General Plan Amendment approval. The Reimbursement Agreement provides that the Participating Landowner may submit these subsequent eligible Specific Plan Costs that may be included in an update to the Specific Plan Fee.

Administrative Costs

Two types of administrative costs are included in the Specific Plan Fee: initial and ongoing administrative costs. The County will incur initial costs to set up and maintain a system to manage the fee credits and carry out reporting requirements during an undetermined period until development activity commences. Also, if Participating Landowners commence development activity, the County's early fee administration would focus on fee credit processing and therefore generate minimal fee revenue, if any. To fund administrative costs during these initial years, the County may request an initial deposit in advance-funding be provided to the County and would count that as an eligible cost under the Specific Plan Fee.

Once development activity advances, the County will incur costs associated with development-triggered activities such as landowner fee calculations and fee credit tracking. These ongoing costs will be funded by an administrative fee component equal to 2.5 percent of the total eligible per-acre cost. The administrative fee component will be applicable to all property owners. Participating Landowners will be allowed to use fee credits against the fee and administrative component of the fee.

Plan Area Acreage

The Specific Plan Fee will be calculated using the gross acres within the Plan Area subject to adjustments as described below. Based on the data from the Specific Plan document, the Plan Area consists of 2,066 gross acres, as shown in **Table 2-1**.

Acreage Adjustments

The total acreage subject to the Specific Plan Fee will ultimately be calculated on the estimated gross Plan Area acreage of 2,066 acres, as adjusted for the open space reduction.

Open Space Reduction

The Plan Area includes 710.8 acres of planned open space, in the form of greenbelts, trails, buffers and basins, lakes, and open space. **Figure 6-1** in the Specific Plan document shows the proposed open space and lake areas, while **Tables 6-1** and **6-4** in the Specific Plan document summarize the acreage and type of each proposed park and open space parcel.

The Specific Plan Fee calculation would assume all gross acres are subject to the Reimbursement Fee, with the one exception of this Open Space Reduction. Open space was excluded to account for the reduced development potential and correspondingly lower value of acreage that is dedicated as open space. The objective of this approach is to encourage development of the Plan Area's open space and promote equity among Plan Area landowners. Thus, open space acreage has been deducted from the total acreage subject to the Specific Plan Fee.

Implementation and Administration

The Specific Plan Fee and Reimbursement Agreement for the Plan Area (Agreements) contain Specific Plan Fee implementation and administration requirements, which are summarized below.

Fee Collection and Distribution

The Specific Plan Fee is planned to be imposed on a per-acre basis on eligible Plan Area acreage, on any persons, including Landowners, filing an application with the County after the adoption of the Specific Plan Fee for approval of any land use entitlement relying on the Specific Plan and General Plan Amendments on property within the Specific Plan Area , including without limitation these:

- Any rezoning, design review, or building permit.
- A Tier II or subsequent Development Agreement.
- Any large lot or small lot tentative subdivision map, use permit, or grading permit associated with non-agricultural development.

Fee Credits and Reimbursements

The Reimbursement Agreement references use of fee credits for Participating Landowners. For Participating Landowners, the amount of the fee credits equals their respective share of total eligible entitlement costs and related expenses set forth in the Reimbursement Agreement. Any reimbursement owed in excess of fee credits shall be personal to the Participating Landowner and shall not be incident to ownership of real property within the Plan Area.

Annual Adjustments

The Reimbursement Fee is to be adjusted annually by the lesser of (1) the Prime Rate plus 2 percent (2%).

Administration

Because the County will administer the Specific Plan Fee, a variety of initial and ongoing actions will be required of County staff. Initial actions include using existing or developing new systems to implement and track the Specific Plan Fee, as well as establishing accounts for each of the landowners for administration of fee credits. Ongoing actions include calculating the Specific Plan Fee for each landowner, preparing accounting reports for landowners, and providing annual and periodic reporting to the County Board of Supervisors.

9. Feasibility of the Financing Plan

This chapter provides a summary of financial feasibility of the Project. The feasibility analyses presented in this chapter evaluate the feasibility of the Project in light of current and proposed fees, estimated infrastructure cost burdens, and taxes and assessments. The actual costs, unit mix, Mello-Roos bond proceeds, fees, and other factors may vary according to the market conditions at the time of development. Final unit sales prices and major Backbone Infrastructure and Public Facilities costs will have an impact on actual development feasibility.

Summary of Feasibility Analyses

This Financing Plan includes the following two methods for evaluating the financial feasibility of the proposed Project:

- Total Burden of Major Infrastructure.
- Total Taxes and Assessments as a Percentage of Sales Price.

To be considered financially feasible, the Project should meet both of the feasibility tests.

It is important to note that these feasibility metrics, described in further detail below, should be considered initial diagnostics, offering a general indicator of whether or not a project is likely to meet financial feasibility criteria, or whether measures should be taken to improve viability either through a reduction in cost burdens, identification of other funding sources, or other approaches.

The purpose of the Total Burden of Major Infrastructure feasibility test is to assess the financial feasibility of the Project, given all current and proposed fees, and the additional burden of Project-specific infrastructure costs. If a Project-specific fee (Plan Area Fee) is chosen as the means to fund infrastructure costs not covered by existing or proposed financing programs, this feasibility test assesses the additional fee burden on residential dwelling units.

It is common for developers of major development projects to advance-fund and carry infrastructure costs for some length of time. The impact of the land developer’s cost burden depends on several factors, including the time frame for the reimbursements and the extent to which full reimbursement is received, either through public funding programs or through adjustments in land sales prices.

The purpose of the Total Taxes and Assessments as a Percentage of Sales Price feasibility test is to ensure current and proposed taxes and assessments do not exceed 1.8 percent of the value of the property.[15] If a Mello-Roos CFD (special tax) or assessment is chosen as the means to fund infrastructure costs not covered by existing or proposed financing programs, this feasibility test assesses the additional special tax/assessment burden on residential dwelling units. The estimated preliminary maximum special tax amount that could be implemented as part of a Mello-Roos CFD or assessment district is included in this feasibility test (refer to **Chapter 6** for estimated preliminary maximum special tax amounts).

Total Burden of Major Infrastructure

The infrastructure cost burden feasibility indicator measures the total costs of Backbone Infrastructure and Public Facility improvements as a percentage of the final sales price or finished value of a residential unit. The total infrastructure cost burden consists of all Backbone Infrastructure and Public Facilities costs allocated to the development plus applicable fees, including building permit processing fees, County and regional fees, and school district fees.

The Infrastructure Cost Burden Feasibility Test provides a performance indicator of project feasibility. In general, for each residential land use, if the total cost burden per dwelling unit is less than 15 to 20 percent of the finished home price, then a project is considered to be financially feasible:

- Residential units with a cost burden percentage below 15 percent clearly are financially feasible.
- Residential units with a cost burden percentage between 15 to 20 percent probably are financially feasible.
- Burdens above 20 percent suggest a project may not be financially feasible unless other components of the project pro forma are particularly advantageous to the developer, thus allowing the project to bear unusually high infrastructure costs.[16]

[15] Although the general rule of thumb is 2 percent, EPS has used a target amount of 1.8 percent, to allow a 0.2-percent gap for additional special taxes and assessments as needed.

[16] Such other components may include extraordinarily low land value basis (e.g., land has been in the family for a long time, land acquired during real estate market downturn, etc.), development phasing (e.g., fast early absorption ahead of a major infrastructure cost such as a new water treatment plant, or low or no environmental mitigation requirements (e.g., through avoidance or on-site preservation).

These feasibility benchmarks are based on EPS's experience in conducting financial feasibility analyses for numerous projects throughout the Sacramento Region and Central Valley over the last two decades. The 15- to 20-percent test is merely a tool that can be used—along with other tools—as a general measure of financial feasibility. This measure should not be taken to mean that if one land use type exceeds the threshold, the project is definitely infeasible. There are means by which a development project can mitigate a high cost burden, including considerations related to advance-funding requirements, fee credit and reimbursement policies, and land-secured financing policies.

Table 9-1 provides a summary of infrastructure cost burden, and **Table 9-2** provides further detail on cost burden for residential uses in the Plan Area. The cost burden is shown per dwelling unit for residential units.

The cost burden per dwelling unit ranges from 15.2 percent to 20.5 percent of the estimated home sales price for all residential land uses. However, all unit types with the exception of VLDR units, of which less than 150 are planned, have cost burdens below 18.5 percent. All of these cost burdens excluding the LDR units indicate probable financial feasibility. Again, however, it is important to note that the cost burden percent is just one measure of feasibility. Ultimately, a variety of Project circumstances will determine feasibility, including factors such as real estate market considerations, advance-funding requirements, and land secured financing policies.

Including estimated supplemental school mitigation costs, however, increases the infrastructure burden range to 17.3 to 24.2 percent of estimated home sales prices, indicating that the project may not be feasible if school mitigation costs are imposed as shown in **Table 9-2**.

Because economic conditions may change over the course of the Project, this Financing Plan also tests the feasibility of the Project in the case in which the Project does not achieve full buildout. A partial buildout of the plan would result in the infrastructure and public facilities costs being spread across a fewer number of residential units and commercial developments, increasing the relative infrastructure burden for these uses. **Table 9-3** presents the residential infrastructure burden in the scenario that the Project only achieves 85 percent of the buildout shown in **Table 2-1**, and **Appendix F** shows the infrastructure cost allocations under this scenario. If only 85 percent of the buildout were ultimately achieved, cost burdens per dwelling unit increase to a range of 17.3 percent to 22.5 percent. However, only the units and MDR units are projected to have cost burdens of above 20 percent under this reduced development scenario. The results of this analysis suggest that, even in the event the Project does not achieve full buildout, the infrastructure and public facilities costs can likely be feasibly supported by the Project.

DRAFT

Table 9-1
Upper Westside Public Facilities Financing Plan
Residential Infrastructure Cost Burden Summary

Project Buildout

Item	VLDR	LDR	LMDR	MDR	HDR	VHDR	Mixed-Use
Estimated Finished Home Sales Prices	$850,000	$740,000	$660,000	$570,000	$435,000	$400,000	$400,000
Estimated Building Permit/Processing Fees per Unit	$6,242	$5,582	$5,186	$4,658	$3,364	$3,100	$3,100
Estimated Development Impact Fees per Unit	$102,358	$66,998	$59,256	$52,082	$29,058	$25,770	$25,621
Subtotal Building Permit and Development Impact Fees	**$108,600**	**$72,580**	**$64,442**	**$56,739**	**$32,421**	**$28,870**	**$28,720**
Estimated UWSSP Allocated Cost (by Phase as applicable)	**$65,374**	**$52,500**	**$50,019**	**$48,790**	**$33,784**	**$31,943**	**$32,041**
Total Estimated Infrastructure Costs per Unit	**$173,974**	**$125,080**	**$114,462**	**$105,529**	**$66,206**	**$60,813**	**$60,761**
Estimated Infrastructure Cost Burden as a % of Est. Sales Price	**20.5%**	**16.9%**	**17.3%**	**18.5%**	**15.2%**	**15.2%**	**15.2%**
Total Est. Infrastructure Costs per Unit with Supplemental School							
Supplemental School Mitigation Costs [1]	$32,045	$26,704	$23,500	$19,227	$10,682	$8,545	$8,545
Total with Supplemental School Mitigation Costs	**$206,019**	**$151,785**	**$137,961**	**$124,756**	**$76,887**	**$69,358**	**$69,306**
Estimated Infrastructure Cost Burden as a % of Est. Sales Price	**24.2%**	**20.5%**	**20.9%**	**21.9%**	**17.7%**	**17.3%**	**17.3%**

Source: County of Sacramento; Natomas Unified School District; Regional SAN; SAFCA; SASD; Wood Rogers; EPS.

[1] Estimated by multiplying ratio of total supplemental school funding requirement to total NUSD impact fee revenue to estimated per-unit NUSD impact fees. Ratio is 2.23.

DRAFT

Table 9-2
Upper Westside Public Facilities Financing Plan
Residential Infrastructure Cost Burden Detail - Full Project Buildout

Project Buildout

Item	VLDR	LDR	LMDR	MDR	HDR	VHDR	Mixed-Use
Assumptions							
Unit Sq. Ft.	3,000	2,500	2,200	1,800	1,000	800	800
Average Density (Dwelling Units/Acre)	1.0	5.5	8.0	12.0	25.0	35.0	40.0
Garage Sq. Ft.	450	450	450	450	-	-	-
Valuation per Unit	$479,804	$404,369	$359,108	$298,760	$150,870	$120,696	$120,696
Estimated Sale Price per Unit [1]	$850,000	$740,000	$660,000	$570,000	$435,000	$400,000	$400,000
CITY/COUNTY/SPECIAL DISTRICT FEES PER UNIT							
Processing Fees per Unit							
Building Permit	$3,677	$3,236	$2,972	$2,620	$1,757	$1,580	$1,580
Plan Review Fee	$1,226	$1,079	$991	$873	$585	$527	$527
Zone Check Fee	$159	$140	$129	$114	$76	$68	$68
California Building Standards Commission (CBSC) Fee	$19	$16	$14	$12	$6	$5	$5
Strong Motion Instrumentation Fee	$62	$53	$47	$39	$20	$16	$16
Building Compliance Inspection Fee	$406	$406	$406	$406	$406	$406	$406
Long Range Planning Fee	$343	$302	$277	$245	$164	$147	$147
Sacramento County IT Cost Recovery Fee	$350	$350	$350	$350	$350	$350	$350
Subtotal Processing Fees per Unit	**$6,242**	**$5,582**	**$5,186**	**$4,658**	**$3,364**	**$3,100**	**$3,100**
Development Impact Fees per Unit [2]							
Sacramento Area Sewer District (SASD) Sewer Impact Fee	$24,404	$4,437	$3,051	$2,034	$976	$697	$610
Regional SAN Impact Fee	$6,479	$6,479	$6,479	$6,479	$4,859	$4,859	$4,859
SAFCA Fee [3]	$6,300	$5,250	$4,620	$3,780	$800	$640	$640
SCWA Water Transmission Zone Fee	$393	$393	$393	$393	$295	$295	$295
SCWA Storm Drainage Zone Fee	$7,696	$5,640	$4,849	$4,512	$2,483	$1,775	$1,815
Sacramento County Transportation Development Fee (SCTDF) - UWSP District [4]	$12,250	$12,250	$12,250	$12,250	$6,929	$6,929	$6,929
Sacramento County Transit Impact Fee (TIF) - District 6	$1,252	$1,252	$1,070	$1,070	$610	$610	$610
SCTDF & TIF Admin. Fee - UWSP District [4]	$498	$498	$425	$425	$243	$243	$243
Sacramento County Transportation Mitigation Fee (Measure A)	$1,532	$1,532	$1,532	$1,532	$1,072	$1,072	$1,072
Natomas Unified School District Fee	$14,370	$11,975	$10,538	$8,622	$4,790	$3,832	$3,832
Sacramento County Library Impact Fee	$1,133	$1,133	$1,133	$1,133	$736	$736	$736
RD 1000 Impact Fee	$1,330	$242	$166	$111	$74	$53	$47
Habitat Mitigation Fee [5]	$10,000	$5,907	$4,063	$2,700	$1,300	$929	$843
Natomas Mutual Water Company Cancellation Fee	$3,472	$636	$438	$291	$140	$100	$91
Sacramento County Affordable Housing Fee	$11,250	$9,375	$8,250	$6,750	$3,750	$3,000	$3,000
Subtotal Development Impact Fees per Unit	**$102,358**	**$66,998**	**$59,256**	**$52,082**	**$29,058**	**$25,770**	**$25,621**
TOTAL CITY/COUNTY/SPECIAL DISTRICT FEES PER UNIT	**$108,600**	**$72,580**	**$64,442**	**$56,739**	**$32,421**	**$28,870**	**$28,720**
Upper Westside Infrastructure/Public Facilities Cost Allocation [5]							
Roadway	$9,590	$9,590	$9,590	$9,590	$5,424	$5,424	$5,424
Water	$3,035	$3,035	$3,035	$3,035	$2,276	$2,276	$2,276
Water Capacity	$6,063	$6,063	$6,063	$6,063	$4,547	$4,547	$4,547
Sewer	$563	$563	$563	$563	$423	$423	$423
Drainage	$18,245	$13,371	$11,496	$10,697	$5,887	$4,208	$4,302
Amenities	$14,753	$14,753	$14,753	$14,753	$12,294	$12,294	$12,294
Fire Facilities	$1,887	$1,887	$1,887	$1,887	$1,572	$1,572	$1,572
Habitat/Farmland Mitigation (BB infrast.)	$9,334	$1,710	$1,176	$782	$376	$269	$269
Administration (3% of facility cost allocation)	$1,904	$1,529	$1,457	$1,421	$984	$930	$933
Subtotal Upper Westside Infrastructure/Public Facilities Cost Allocation	**$65,374**	**$52,500**	**$50,019**	**$48,790**	**$33,784**	**$31,943**	**$32,041**
Summary of Estimated Infrastructure Costs per Unit							
Citywide/Countywide/Special District Development Impact Fees	$108,600	$72,580	$64,442	$56,739	$32,421	$28,870	$28,720
Upper Westside Infrastructure/Public Facilities Cost Allocation	$65,374	$52,500	$50,019	$48,790	$33,784	$31,943	$32,041
Total Estimated Infrastructure Costs per Unit	**$173,974**	**$125,080**	**$114,462**	**$105,529**	**$66,206**	**$60,813**	**$60,761**
Estimated Infrastructure Cost Burden as a % of Est. Sales Price	**20.5%**	**16.9%**	**17.3%**	**18.5%**	**15.2%**	**15.2%**	**15.2%**
Estimated Infrastructure Cost Including Supplemental School Mitigation Costs							
Supplemental School Mitigation Costs (per unit) [6]	$32,045	$26,704	$23,500	$19,227	$10,682	$8,545	$8,545
Total Estimated Infrastructure Burden	**$206,019**	**$151,785**	**$137,961**	**$124,756**	**$76,887**	**$69,358**	**$69,306**
Estimated Infrastructure Cost Burden as a % of Est. Sales Price	**24.2%**	**20.5%**	**20.9%**	**21.9%**	**17.7%**	**17.3%**	**17.3%**

Source: County of Sacramento; Natomas Unified School District; Regional SAN; SAFCA; SASD; Wood Rogers; EPS.

[1] Estimates sales price per unit is preliminary and subject to change.
[2] This preliminary analysis does not include potential credits against County or Special District impact fees for the development of project-based backbone infrastructure.
[3] SAFCA DIF: VLDR, LDR, LDR/MDR and MDR - assumes 1 or 2 story. HDR, VHDR, Mixed Use - assumes 3 stories and the SAFCA DIF is applicable only to the first 2 stories.
[4] Assumes all single-family homes are 2 stories. Assumes HDR and VHDR are 3 stories, and Mixed Use is 3 stories of residential over 1 commercial story.
[5] The Project Application Attachment states that the County is not a signatory to the Natomas Habitat Conservation Plan. As a result a separate Habitat Mitigation Plan would be prepared for the Project. Current estimates assume $32,500 per impacted acre for habitat and farmland mitigation combined. Estimate included here is based on habit and farmland mitigation associated with the private developable portions of the project, excluding mitigation associated with backbone infrastructure.
[6] Estimated by multiplying ratio of total supplemental school funding requirement to total NUSD impact fee revenue to estimated per-unit NUSD impact fees. Ratio is 2.23.

DRAFT

Table 9-3
Upper Westside Public Facilities Financing Plan
Residential Infrastructure Cost Burden Detail - 85% Development Scenario

85% Development Scenario

Item	VLDR	LDR	LMDR	MDR	HDR	VHDR	Mixed-Use
Assumptions							
Unit Sq. Ft.	3,000	2,500	2,200	1,800	1,000	800	800
Average Density (Dwelling Units/Acre)	1.0	5.5	8.0	12.0	25.0	35.0	40.0
Garage Sq. Ft.	450	450	450	450	-	-	-
Valuation per Unit	$479,804	$404,369	$359,108	$298,760	$150,870	$120,696	$120,696
Estimated Sale Price per Unit [1]	$850,000	$740,000	$660,000	$570,000	$435,000	$400,000	$400,000
CITY/COUNTY/SPECIAL DISTRICT FEES PER UNIT							
Processing Fees per Unit							
Building Permit	$3,677	$3,236	$2,972	$2,620	$1,757	$1,580	$1,580
Plan Review Fee	$1,226	$1,079	$991	$873	$585	$527	$527
Zone Check Fee	$159	$140	$129	$114	$76	$68	$68
California Building Standards Commission (CBSC) Fee	$19	$16	$14	$12	$6	$5	$5
Strong Motion Instrumentation Fee	$62	$53	$47	$39	$20	$16	$16
Building Compliance Inspection Fee	$406	$406	$406	$406	$406	$406	$406
Long Range Planning Fee	$343	$302	$277	$245	$164	$147	$147
Sacramento County IT Cost Recovery Fee	$350	$350	$350	$350	$350	$350	$350
Subtotal Processing Fees per Unit	**$6,242**	**$5,582**	**$5,186**	**$4,658**	**$3,364**	**$3,100**	**$3,100**
Development Impact Fees per Unit [2]							
Sacramento Area Sewer District (SASD) Sewer Impact Fee	$24,404	$4,437	$3,051	$2,034	$976	$697	$610
Regional SAN Impact Fee	$6,479	$6,479	$6,479	$6,479	$4,859	$4,859	$4,859
SAFCA Fee [3]	$6,300	$5,250	$4,620	$3,780	$800	$640	$640
SCWA Water Transmission Zone Fee	$464	$464	$464	$464	$348	$348	$348
SCWA Storm Drainage Zone Fee	$9,230	$6,728	$5,784	$5,377	$2,960	$2,115	$2,164
Sacramento County Transportation Development Fee (SCTDF) - UWSP District [4]	$15,052	$15,052	$15,052	$15,052	$8,514	$8,514	$8,514
Sacramento County Transit Impact Fee (TIF) - District 6	$1,252	$1,252	$1,070	$1,070	$610	$610	$610
SCTDF & TIF Admin. Fee - UWSP District [4]	$498	$498	$425	$425	$243	$243	$243
Sacramento County Transportation Mitigation Fee (Measure A)	$1,532	$1,532	$1,532	$1,532	$1,072	$1,072	$1,072
Natomas Unified School District Fee	$14,370	$11,975	$10,538	$8,622	$4,790	$3,832	$3,832
Sacramento County Library Impact Fee	$1,133	$1,133	$1,133	$1,133	$736	$736	$736
RD 1000 Impact Fee	$1,330	$242	$166	$111	$74	$53	$47
Habitat Mitigation Fee [5]	$10,000	$5,909	$4,063	$2,698	$1,300	$928	$717
Natomas Mutual Water Company Cancellation Fee	$3,491	$636	$438	$291	$140	$100	$91
ɔ County Affordable Housing Fee	$11,250	$9,375	$8,250	$6,750	$3,750	$3,000	$3,000
Subtotal Development Impact Fees per Unit	**$106,785**	**$70,962**	**$63,065**	**$55,818**	**$31,171**	**$27,747**	**$27,482**
TOTAL CITY/COUNTY/SPECIAL DISTRICT FEES PER UNIT	**$113,027**	**$76,544**	**$68,251**	**$60,476**	**$34,535**	**$30,847**	**$30,581**
Upper Westside Infrastructure/Public Facilities Cost Allocation [5]							
Roadway	$11,783	$11,783	$11,783	$11,783	$6,665	$6,665	$6,665
Water	$3,583	$3,583	$3,583	$3,583	$2,687	$2,687	$2,687
Water Capacity	$7,159	$7,159	$7,159	$7,159	$5,369	$5,369	$5,369
Sewer	$657	$657	$657	$657	$493	$493	$493
Drainage	$21,882	$15,952	$13,712	$12,748	$7,017	$5,013	$5,130
Amenities	$17,720	$17,720	$17,720	$17,720	$14,766	$14,766	$14,766
Fire Facilities	$2,266	$2,266	$2,266	$2,266	$1,888	$1,888	$1,888
Habitat/Farmland Mitigation (BB infrast.)	$11,109	$2,025	$1,392	$925	$445	$318	$318
Administration (3% of facility cost allocation)	$2,285	$1,834	$1,748	$1,705	$1,180	$1,116	$1,120
Subtotal Upper Westside Infrastructure/Public Facilities Cost Allocation	**$78,444**	**$62,979**	**$60,021**	**$58,546**	**$40,512**	**$38,317**	**$38,438**
Summary of Estimated Infrastructure Costs per Unit							
Citywide/Countywide/Special District Development Impact Fees	$113,027	$76,544	$68,251	$60,476	$34,535	$30,847	$30,581
Upper Westside Infrastructure/Public Facilities Cost Allocation	$78,444	$62,979	$60,021	$58,546	$40,512	$38,317	$38,438
Total Estimated Infrastructure Costs per Unit	**$191,472**	**$139,523**	**$128,272**	**$119,022**	**$75,047**	**$69,164**	**$69,019**
Estimated Infrastructure Cost Burden as a % of Est. Sales Price	**22.5%**	**18.9%**	**19.4%**	**20.9%**	**17.3%**	**17.3%**	**17.3%**
Estimated Infrastructure Cost Including Supplemental School Mitigation Costs							
Supplemental School Mitigation Costs (per unit) [6]	**$32,189**	**$26,824**	**$23,605**	**$19,313**	**$10,730**	**$8,584**	**$8,584**
Total Estimated Infrastructure Burden	**$223,660**	**$166,347**	**$151,877**	**$138,335**	**$85,776**	**$77,748**	**$77,603**
Estimated Infrastructure Cost Burden as a % of Est. Sales Price	**26.3%**	**22.5%**	**23.0%**	**24.3%**	**19.7%**	**19.4%**	**19.4%**

res

Source: County of Sacramento; Natomas Unified School District; Regional SAN; SAFCA; SASD; Wood Rogers; EPS.

[1] Estimates sales price per unit is preliminary and subject to change.
[2] This preliminary analysis does not include potential credits against County or Special District impact fees for the development of project-based backbone infrastructure.
[3] SAFCA DIF: VLDR, LDR, LDR/MDR and MDR - assumes 1 or 2 story. HDR, VHDR, Mixed Use - assumes 3 stories and the SAFCA DIF is applicable only to the first 2 stories.
[4] Assumes all single-family homes are 2 stories. Assumes HDR and VHDR are 3 stories, and Mixed Use is 3 stories of residential over 1 commercial story.
[5] The Project Application Attachment states that the County is not a signatory to the Natomas Habitat Conservation Plan. As a result a separate Habitat Mitigation Plan would be prepared for the Project. Current estimates assume $32,500 per impacted acre for habitat and farmland mitigation combined. Estimate included here is based on habit and farmland mitigation associated with the private developable portions of the project, excluding mitigation associated with backbone infrastructure.
[6] Estimated by using ratio of supplemental school funding requirement as compared to NUSD impact fee revenue. Ratio is 2.24.

However, with supplemental school mitigation costs, the total infrastructure burden ranges from 19.4 percent to 2634 percent, indicating that the project is likely not feasible under these conditions if the school mitigation fees shown in **Table 9-3** are charged.

Two-Percent Test

The second test of feasibility is a test of total taxes and assessments as a percentage of home sales price (2 percent test). The State's Proposition 13 limits general property tax to 1 percent of the value of the property. Based on County Policy, other bonded debt, special assessments, and other special taxes should not exceed an additional 1 percent, or 2 percent of the total value of the property. Although the County's Policy caps total taxes and assessments at 2 percent of a property's value, this Project is targeting an amount of 1.8 percent to allow a 0.2 percent gap for additional special taxes and assessments as needed.

Table 9-4 presents the total estimated taxes and assessments as a percentage of home sales price for each proposed residential prototype. The total annual amount includes the following taxes and assessments:

- Property taxes.
- Other general ad valorem taxes (e.g., school/other GO bonds).
- Existing special taxes and assessments.
- Proposed or potential special taxes and assessments, including a placeholder maximum annual special tax rates for services. This placeholder estimate will be updated with calculations from the UWSP Urban Services Plan.
- A preliminary estimate of Project Infrastructure CFD special taxes, based on maximizing tax revenue while keeping the total taxes and assessments cost at 1.8 percent of the total sales price.

Under the 2-percent test, a total of taxes and assessments that is less than 2 percent of the home sales price indicates financial feasibility. **Table 9-4** shows the 2-percent test for each residential unit type in the Plan Area. As shown, the taxes and assessments for homes in the Plan Area amount to between 1.61 percent and 1.80 percent of projected home sales prices. These burdens would be considered feasible under the guidelines established by the Two-Percent Test.

DRAFT

Table 9-4
Upper Westside Public Facilities Financing Plan
Test of 2%-Sales Price

Item	Ad Valorum Rate	Residential Types							Total All Units
		VLDR	LDR	LMDR	MDR	HDR	VHDR	Mixed-Use	
Assumptions									
Acres		167	391	135	62	36	23	84	896
Number of Units		168	2,149	1,079	743	910	791	3,216	9,056
Lot Size (sq. ft.)		46,186	8,462	5,820	3,868	1,863	1,331	1,210	
Lot Size (acres)		0.99	0.18	0.13	0.08	0.04	0.03	0.03	
Unit Square Feet		3,450	2,950	2,650	2,250	1,000	800	800	
Finished Unit Selling Price		$850,000	$740,000	$660,000	$570,000	$435,000	$400,000	$400,000	
Property Taxes									
General Property Tax [1]	1.0000%	$8,430	$7,330	$6,530	$5,630	$4,280	$3,930	$3,930	$48,039,680
Natomas Unified School District Bond	0.1560%	$1,315	$1,143	$1,019	$878	$668	$613	$613	$7,494,190
Los Rios College Bond	0.0192%	$162	$141	$125	$108	$82	$75	$75	$922,362
Total Ad Valorem Taxes Rate	**1.1752%**	**$9,907**	**$8,614**	**$7,674**	**$6,616**	**$5,030**	**$4,619**	**$4,619**	**$56,456,232**
Estimated Special Annual Taxes/Assessments									
Sacramento County Water Agency Zone 13 [1]		$6.92	$6.92	$6.92	$6.92	$6.92	$6.92	$6.92	$62,668
Natomas Basin Local Assessment District [2]		$73.67	$85.55	$76.85	$65.25	$29.00	$23.20	$23.20	$446,977
SAFCA O&M District 1 [2]		$41.00	$10.00	$6.88	$4.57	$6.52	$4.66	$4.24	$62,428
SAFCA Consolidated Capital Assessment District 2 [2]		$209.67	$295.00	$265.00	$175.50	$80.00	$64.00	$64.00	$1,414,759
Reclamation District 1000		$167.39	$30.67	$21.09	$14.02	$6.75	$4.83	$4.39	$151,273
Sacramento County CFD 2005-1 Public Safety [3]		$452.78	$452.78	$452.78	$452.78	$332.05	$332.05	$332.05	$3,506,734
Sacramento County CSA-1 [3]		$17.88	$17.88	$17.88	$17.88	$17.88	$17.88	$17.88	$161,921
Total Estimated Special Annual Taxes/Assessments		**$969**	**$899**	**$847**	**$737**	**$479**	**$454**	**$453**	**$5,806,759**
Additional Proposed Taxes/Assessments									
Sacramento County CSA 10		$415	$415	$415	$415	$235	$235	$235	$2,869,290
Estimated Public Services/ Maintenance CFD		$1,615	$1,179	$1,144	$1,129	$787	$755	$757	$8,626,101
Estimated UWSP Infrastructure CFD [6]		$2,400	$2,175	$1,775	$1,325	$500	$400	$325	$9,793,575
Total Estimated Additional Taxes/Assessments		**$4,430**	**$3,769**	**$3,334**	**$2,869**	**$1,522**	**$1,390**	**$1,317**	**$21,288,966**
Total Annual Taxes and Assessments		**$15,306**	**$13,282**	**$11,855**	**$10,222**	**$7,031**	**$6,462**	**$6,388**	**$140,008,189**
Taxes & Assessments as % of Sales Price		**1.80%**	**1.79%**	**1.80%**	**1.79%**	**1.62%**	**1.62%**	**1.60%**	

[1] Assumes that all residential properties of 1 acre or less are assessed at $6.92 based on review of Natomas residential tax bills.
[2] VLDR assessment estimated by averaging three tax bills for comparable properties in the Natomas Basin. The remainder of unit type assessments are estimated based on per-unit averages published by SAFCA.
[3] Based on comparable single-family home assessments in the North Vineyard Specific Plan.
[4] Based on August 2023 Draft Urban Services Plan.
[5] Per unit assessment for HDR, VHDR, and Mixed Use units based on average residential densities and estimated assessment of $10,000 per acre.

10. Implementation

Implementation of the Financing Plan will include near-term efforts related to the Project, as well as ongoing, longer term efforts that will be undertaken to refine and calibrate the financing strategy as the Project develops.

Near-Term Project Implementation

Implementation of the Financing Plan, along with EIR mitigation measures and development agreement provisions, will ensure the public improvements needed to serve the Project are constructed consistently with the Specific Plan, EIR, and County requirements. The County will implement the Financing Plan, with near-term and ongoing actions related specifically to the Project, including these:

- Coordinating closely with all appropriate County departments and other service providers to implement the Financing Plan.
- Working with Local, Regional, State, and Federal agencies to secure available funding.
- Coordinating the infrastructure construction program and funding sources with the master developer or other designated developers.
- Reviewing the CIPs.
- Estimating fee program cash flows.
- Preparing a Nexus Study and Ordinances to implement the UWSP Fee Program. (At this time, it has not been decided if the UWSP Fee Program will be implemented publicly or privately, though it is assumed that it will be implemented publicly).
- Forming the CFD(s) or other financing districts and administering subsequent bond sales and tax collection.
- Implementation of the Urban Services Plan completed under separate cover and associated formation of CFDs or Assessment Districts to fund public services.
- Updating the existing County and County-Related fee programs to reflect countywide capital facility requirements with consideration to UWSP Backbone Infrastructure and Public Facilities.

- Monitoring identified revenue sources.
- Accounting for fee payments, fee credits or reimbursements.
- Updating and adjusting the fee program as new infrastructure cost, land use, and revenue information become available.

Ongoing and Long-Term Implementation

Additional infrastructure master planning and environmental analysis will be needed to support future entitlement and development of the later phases. As these additional phases proceed, the required Backbone Infrastructure and Public Facility improvements will be updated, and the Financing Plan may need to be updated if the needed improvements costs change significantly compared to what this Financing Plan assumes.

Updates

As stated previously, development of the Project as well as the remainder of the UWSP is expected to occur in multiple phases. It is anticipated that as the Financing Plan is implemented, the infrastructure costs and available funding sources will change.

Therefore, the implementation mechanisms identified in the Financing Plan will need to be updated periodically as modifications to financing programs, land uses, and cost estimates for Backbone Infrastructure and Public Facilities occur. Changes should be re-evaluated in the context of the overall financing strategy framework, ensuring that required funding is available when needed. The costs and funding sources for the Project also will need to be adjusted periodically to reflect inflation costs and other possible changes:

- New or revised infrastructure projects.
- New cost information based on actual construction costs, updated engineering estimates, or changes in the land use plan.
- Refinements to the phasing plan and/or different combinations of property ownership.
- New funding source data.
- Inflationary adjustment to cost and funding data.

Developers who construct or pay for backbone infrastructure or public facilities specified in the Financing Plan that are eligible for credit or reimbursement will be required to adhere to the credit and reimbursement provisions specified in the existing fee programs.

APPENDICES:

APPENDIX A:

Phase 1 Backbone Infrastructure and Public Facility Cost Estimates

DRAFT

Table A-1
Upper Westside Public Facilities Financing Plan
Summary of Phase 1 Backbone Roadway System Costs

Phase 1 - Roadways

Item		Hard Costs	Contingency	Soft Costs	Total Costs
Assumption			*20%*	*20%*	
Roadway Segment					
Bryte Bend 1	Local	$1,460,000	$292,000	$292,000	$2,044,000
Bryte Bend 2	Local	$4,580,000	$916,000	$916,000	$6,412,000
Bryte Bend 3	Local	$2,670,000	$534,000	$534,000	$3,738,000
Bryte Bend 4	Local	$0	$0	$0	$0
Bryte Bend 5	Local	$0	$0	$0	$0
El Centro 1	Regional	$0	$0	$0	$0
El Centro 2	Regional	$0	$0	$0	$0
El Centro 3	Regional	$0	$0	$0	$0
El Centro 4	Regional	$1,400,000	$280,000	$280,000	$1,960,000
El Centro 5	Regional	$2,160,000	$432,000	$432,000	$3,024,000
El Centro 6	Regional	$0	$0	$0	$0
El Centro 7	Local	$0	$0	$0	$0
Street H	Local	$0	$0	$0	$0
Radio Road 1	Local	$0	$0	$0	$0
Radio Road 2	Local	$0	$0	$0	$0
Radio Road 3	Local	$0	$0	$0	$0
San Juan 1	Local	$0	$0	$0	$0
San Juan 2	Local	$0	$0	$0	$0
San Juan 3	Local	$0	$0	$0	$0
San Juan 4	Local	$0	$0	$0	$0
San Juan 5	Local	$0	$0	$0	$0
Street 8	Local	$0	$0	$0	$0
Farm Road 1	Local	$1,250,000	$250,000	$250,000	$1,750,000
Farm Road 2	Local	$0	$0	$0	$0
Farm Road 3	Local	$0	$0	$0	$0
W. El Camino	Local	$0	$0	$0	$0
Street 2 (W)	Local	$2,690,000	$538,000	$538,000	$3,766,000
Street 2 (E)	Local	$1,120,000	$224,000	$224,000	$1,568,000
Subtotal Roadway Segment		**$17,330,000**	**$3,470,000**	**$3,470,000**	**$24,270,000**
Assumption		*50%*	*10%*	-	
Land Acquisition		$0	$0	$0	$0
Total		**$17,330,000**	**$3,470,000**	**$3,470,000**	**$24,270,000**

Source: Wood Rodgers.

Table A-2
Upper Westside Public Facilities Financing Plan
Summary of Phase 1 Backbone Water System Costs

Phase 1 - Water

Item	Hard Costs	Contingency	Soft Costs	Total Costs
Assumption		*20%*	*20%*	
Water Facilities				
Bryte Bend	$720,000	$144,000	$144,000	$1,008,000
El Centro	$2,160,000	$432,000	$432,000	$3,024,000
Street H	$0	N/A	N/A	$0
Radio Road	$0	$0	$0	$0
San Juan	$9,760,000	$1,952,000	$1,952,000	$13,664,000
Street 8	$0	N/A	N/A	$0
Farm Road	$220,000	$44,000	$44,000	$308,000
West El Camino	$0	$0	$0	$0
Street 2	$1,000,000	$200,000	$200,000	$1,400,000
Subtotal Water Facilities	**$13,860,000**	**$2,770,000**	**$2,770,000**	**$19,400,000**
Assumption	*50%*	*10%*	*-*	
Land Acquisition	$695,000	$70,000	$0	$765,000
Total	**$14,555,000**	**$2,840,000**	**$2,770,000**	**$20,170,000**

Source: Wood Rodgers.

Table A-3
Upper Westside Public Facilities Financing Plan
Summary of Phase 1 Backbone Sewer System Costs

Phase 1 - Sewer

Item	Hard Costs	Contingency	Soft Costs	Total Costs
Assumption		*20%*	*20%*	
Sewer Facilities				
Bryte Bend	$1,100,000	$220,000	$220,000	$1,540,000
El Centro	$1,670,000	$334,000	$334,000	$2,338,000
Street H	$0	$0	$0	$0
Radio Road	$0	$0	$0	$0
San Juan	$0	$0	$0	$0
Street 8	$630,000	$126,000	$126,000	$882,000
Farm Road	$0	$0	$0	$0
West El Camino	$0	$0	$0	$0
Street 2	$750,000	$150,000	$150,000	$1,050,000
Lift Station and Force Main	$10,300,000	$2,060,000	$2,060,000	$14,420,000
Subtotal Sewer Facilities	**$14,450,000**	**$2,890,000**	**$2,890,000**	**$20,230,000**
Assumption	*50%*	*10%*	*-*	
Land Acquisition	$100,000	$10,000	$0	$110,000
Total	**$14,550,000**	**$2,900,000**	**$2,890,000**	**$20,340,000**

Source: Wood Rodgers.

Table A-4
Upper Westside Public Facilities Financing Plan
Summary of Phase 1 Backbone Storm Drainage System Costs

Phase 1 - Storm Drainage

Item	Hard Costs	Contingency	Soft Costs	Total Costs
Assumption		*20%*	*20%*	
Storm Drainage Facilities				
Bryte Bend Road	$3,140,000	$628,000	$628,000	$4,396,000
El Centro Road	$960,000	$192,000	$192,000	$1,344,000
Street 2	$0	$0	$0	$0
Street 1	$2,000,000	$400,000	$400,000	$2,800,000
South Basin	$9,140,000	$1,828,000	$1,828,000	$12,796,000
Ag Buffer	$3,150,000	$630,000	$630,000	$4,410,000
Subtotal Storm Drainage Facilities	**$18,390,000**	**$3,680,000**	**$3,680,000**	**$25,750,000**
Assumption	*50%*	*10%*	*-*	
Land Acquisition - Channels & Basins	$6,205,000	$620,000	$0	$6,825,000
Total	**$24,595,000**	**$4,300,000**	**$3,680,000**	**$32,575,000**

Source: Wood Rodgers.

Table A-5
Upper Westside Public Facilities Financing Plan
Summary of Phase 1 Backbone Amenities Costs

Phase 1 - Amenities

Item	Hard Costs	Contingency	Soft Costs	Total Costs
Assumption		*20%*	*20%*	
Amenities				
Main Street	$0	$0	$0	$0
Parks	$12,000,000	$2,400,000	$2,400,000	$16,800,000
Linear Park	$530,000	$106,000	$106,000	$742,000
Urban Farm	$3,110,000	$622,000	$622,000	$4,354,000
I-80 & West Ag Buffer	$10,000	$2,000	$2,000	$14,000
On-site Bike	$1,460,000	$292,000	$292,000	$0
Witter Bike	$380,000	$76,000	$76,000	$0
Misc. Land	$0	$0	$0	$0
Subtotal Amenities	**$17,490,000**	**$3,500,000**	**$3,500,000**	**$24,490,000**
Assumption	*[1]*	*10%*	*-*	
Land Acquisition [1]	$5,641,750	$560,000	$0	$6,201,750
City Water Connection Fee (0.16 MGD)	$1,310,000	$0	$0	$1,310,000
Total	**$23,131,750**	**$4,060,000**	**$3,500,000**	**$32,001,750**

Source: Wood Rodgers.

[1] Land acqusition for Parks assumed to be $10.33 PSF. Land acqusition for Urban Farm assumed to be 50% of this figure, approximately $5.17 PSF.

APPENDIX B:

Phase 2 Backbone Infrastructure and Public Facility Cost Estimates

DRAFT

Table B-1
Upper Westside Public Facilities Financing Plan
Summary of Phase 2 Backbone Roadway System Costs

Phase 2 Roadways

Item		Hard Costs	Contingency	Soft Costs	Total Costs
Assumption			*20%*	*20%*	
Roadway Segment					
Bryte Bend 1	Local	$0	$0	$0	$0
Bryte Bend 2	Local	$0	$0	$0	$0
Bryte Bend 3	Local	$2,580,000	$516,000	$516,000	$3,612,000
Bryte Bend 4	Local	$2,930,000	$586,000	$586,000	$4,102,000
Bryte Bend 5	Local	$1,480,000	$296,000	$296,000	$2,072,000
El Centro 1	Regional	$0	$0	$0	$0
El Centro 2	Regional	$740,000	$148,000	$148,000	$1,036,000
El Centro 3	Regional	$2,980,000	$596,000	$596,000	$4,172,000
El Centro 4	Regional	$5,690,000	$1,138,000	$1,138,000	$7,966,000
El Centro 5	Regional	$0	$0	$0	$0
El Centro 6	Regional	$0	$0	$0	$0
El Centro 7	Local	$0	$0	$0	$0
Street H	Local	$0	$0	$0	$0
Radio Road 1	Local	$0	$0	$0	$0
Radio Road 2	Local	$0	$0	$0	$0
Radio Road 3	Local	$0	$0	$0	$0
San Juan 1	Local	$0	$0	$0	$0
San Juan 2	Local	$0	$0	$0	$0
San Juan 3	Local	$0	$0	$0	$0
San Juan 4	Local	$0	$0	$0	$0
San Juan 5	Local	$0	$0	$0	$0
Street 8	Local	$0	$0	$0	$0
Farm Road 1	Local	$410,000	$82,000	$82,000	$574,000
Farm Road 2	Local	$0	$0	$0	$0
Farm Road 3	Local	$0	$0	$0	$0
W. El Camino	Local	$780,000	$156,000	$156,000	$1,092,000
Street 2	Local	$4,430,000	$886,000	$886,000	$6,202,000
Subtotal Roadway Segment		**$22,020,000**	**$4,400,000**	**$4,400,000**	**$30,820,000**
Assumption		*50%*	*10%*	-	
Land Acquisition		$0	$0	$0	$0
Total		**$22,020,000**	**$4,400,000**	**$4,400,000**	**$30,820,000**

Source: Wood Rodgers.

Table B-2
Upper Westside Public Facilities Financing Plan
Summary of Phase 2 Backbone Water System Costs

Phase 2 - Water

Item	Hard Costs	Contingency	Soft Costs	Total Costs
Assumption		*20%*	*20%*	
Water Facilities				
A: Bryte Bend Road	$670,000	$134,000	$134,000	$938,000
B: El Centro Road	$0	$0	$0	$0
Street H	$0	N/A	N/A	N/A
C: Radio Road	$0	$0	$0	$0
D: San Juan Road	$680,000	$136,000	$136,000	$952,000
Street 8	$0	N/A	N/A	N/A
E: Farm Road	$0	$0	$0	$0
F: West El Camino	$100,000	$20,000	$20,000	$140,000
G: Street 2	$0	$0	$0	$0
Subtotal Water Facilities	**$1,450,000**	**$290,000**	**$290,000**	**$2,030,000**
Assumption [1]	*50%*	*10%*	*-*	
Water Tank Land Acquisition	$0	$0	$0	$0
Total	**$1,450,000**	**$290,000**	**$290,000**	**$2,030,000**

Source: Wood Rodgers.

[1] Includes land acquisition at 50% of the estimate provided in the Wood Rodgers cost estimate.

Table B-3
Upper Westside Public Facilities Financing Plan
Summary of Phase 2 Backbone Sewer System Costs

Phase 2 Sewer

Item	Hard Costs	Contingency	Soft Costs	Total Costs
Assumption		*20%*	*20%*	
Sewer Facilities				
Bryte Bend	$1,250,000	$250,000	$250,000	$1,750,000
El Centro	$0	$0	$0	$0
Street H	$0	$0	$0	$0
Radio Road	$0	$0	$0	$0
San Juan	$190,000	$38,000	$38,000	$266,000
Street 8	$510,000	$102,000	$102,000	$714,000
Farm Road	$130,000	$26,000	$26,000	$182,000
West El Camino	$140,000	$28,000	$28,000	$196,000
Street 2	$0	$0	$0	$0
Land, LS & FM	$0	$0	$0	$0
Subtotal Sewer Facilities	**$2,220,000**	**$440,000**	**$440,000**	**$3,100,000**
Assumption	*50%*	*10%*	*-*	
Land Acquisition	$0	$0	$0	$0
Total	**$2,220,000**	**$440,000**	**$440,000**	**$3,100,000**

Source: Wood Rodgers.

Table B-4
Upper Westside Public Facilities Financing Plan
Summary of Phase 2 Backbone Storm Drainage System Costs

Phase 2 Storm Drainage

Item	Hard Costs	Contingency	Soft Costs	Total Costs
Assumption		*20%*	*20%*	
Storm Drainage Facilities				
Bryte Bend Road	$1,900,000	$380,000	$380,000	$2,660,000
El Centro Road	$1,720,000	$344,000	$344,000	$2,408,000
San Juan Road	$5,580,000	$1,116,000	$1,116,000	$7,812,000
Ag Buffer	$2,230,000	$446,000	$446,000	$3,122,000
East Basin	$9,520,000	$1,904,000	$1,904,000	$13,328,000
West Basin	$9,490,000	$1,898,000	$1,898,000	$13,286,000
Subtotal Storm Drainage Facilities	**$30,440,000**	**$6,090,000**	**$6,090,000**	**$42,620,000**
Assumption	*50%*	*10%*	*-*	
Land Acquisition - Channels & Basins	$13,620,000	$1,360,000	$0	$14,980,000
Total	**$44,060,000**	**$7,450,000**	**$6,090,000**	**$57,600,000**

Source: Wood Rodgers.

Table B-5
Upper Westside Public Facilities Financing Plan
Summary of Phase 2 Backbone Amenities Costs

Phase 2 Amenities

Item	Hard Costs	Contingency	Soft Costs	Total Costs
Assumption		*20%*	*20%*	
Amenities				
Main Street	$390,000	$80,000	$80,000	$550,000
Parks	$7,780,000	$1,560,000	$1,560,000	$10,900,000
Linear Park	$0	$0	$0	$0
Urban Farm	$2,660,000	$530,000	$530,000	$3,720,000
I-80 / Open Space Buffer	$40,000			
West Ag Buffer	$1,340,000	$270,000	$270,000	$1,880,000
On-Site Bike	$70,000	$10,000	$10,000	$90,000
Witter Bike	$0	$0	$0	$0
Misc. Land	$0	$0	$0	$0
Subtotal Amenities	**$12,280,000**	**$2,460,000**	**$2,460,000**	**$17,200,000**
Assumption	*[1]*	*10%*	-	
Land Acquisition [1]	$5,695,550	$570,000	$0	$6,265,550
City Water Connection Fee (0.12 MGD)	$980,000	$0	$0	$980,000
Total	**$17,975,550**	**$3,030,000**	**$2,460,000**	**$24,445,550**

Source: Wood Rodgers.

[1] Land acqusition for Parks assumed to be $10.33 PSF. Land acqusition for Urban Farm assumed to be 50% of this figure, approximately $5.17 PSF.

APPENDIX C:

Phase 3 Backbone Infrastructure and Public Facility Cost Estimates

DRAFT

Table C-1
Upper Westside Public Facilities Financing Plan
Summary of Phase 3 Backbone Roadway System Costs

Phase 3 Roadways

Item		Hard Costs	Contingency	Soft Costs	Total Costs
Assumption			*20%*	*20%*	
Roadway Segment					
Bryte Bend 1	Local	$0	$0	$0	$0
Bryte Bend 2	Local	$0	$0	$0	$0
Bryte Bend 3	Local	$0	$0	$0	$0
Bryte Bend 4	Local	$0	$0	$0	$0
Bryte Bend 5	Local	$4,490,000	$900,000	$900,000	$6,290,000
El Centro 1	Regional	$0	$0	$0	$0
El Centro 2	Regional	$0	$0	$0	$0
El Centro 3	Regional	$0	$0	$0	$0
El Centro 4	Regional	$450,000	$90,000	$90,000	$630,000
El Centro 5A	Regional	$1,590,000	$320,000	$320,000	$2,230,000
El Centro 5B	Regional	$3,790,000	$760,000	$760,000	$5,310,000
El Centro 6	Regional	$3,810,000	$760,000	$760,000	$5,330,000
El Centro 7	Local	$0	$0	$0	$0
Street H	Local	$0	$0	$0	$0
Radio Road 1	Local	$0	$0	$0	$0
Radio Road 2	Local	$0	$0	$0	$0
Radio Road 3	Local	$6,960,000	$1,390,000	$1,390,000	$9,740,000
San Juan 1	Local	$0	$0	$0	$0
San Juan 2	Local	$0	$0	$0	$0
San Juan 3	Local	$2,740,000	$550,000	$550,000	$3,840,000
San Juan 4	Local	$2,680,000	$540,000	$540,000	$3,760,000
San Juan 5	Local	$1,890,000	$380,000	$380,000	$2,650,000
Street 8	Local	$0	$0	$0	$0
Farm Road 1	Local	$3,990,000	$800,000	$800,000	$5,590,000
Farm Road 2	Local	$850,000	$170,000	$170,000	$1,190,000
Farm Road 3	Local	$2,550,000	$510,000	$510,000	$3,570,000
W. El Camino	Local	$1,700,000	$340,000	$340,000	$2,380,000
Street 2		$0	$0	$0	$0
Subtotal Roadway Segment		**$37,490,000**	**$7,500,000**	**$7,500,000**	**$52,490,000**
Assumption		*50%*	*10%*	-	
Land Acquisition		$0	$0	$0	$0
Total		**$37,490,000**	**$7,500,000**	**$7,500,000**	**$52,490,000**

Source: Wood Rodgers.

Table C-2
Upper Westside Public Facilities Financing Plan
Summary of Phase 3 Backbone Water System Costs

Phase 3 - Water

Item	Hard Costs	Contingency	Soft Costs	Total Costs
Assumption		*20%*	*20%*	
Water Facilities				
A: Bryte Bend Road	$470,000	$94,000	$94,000	$658,000
B: El Centro Road	$480,000	$96,000	$96,000	$672,000
Street H	$0	$0	$0	$0
C: Radio Road	$1,330,000	$266,000	$266,000	$1,862,000
D: San Juan Road	$400,000	$80,000	$80,000	$560,000
Street 8	$0	$0	$0	$0
E: Farm Road	$460,000	$92,000	$92,000	$644,000
F: West El Camino	$140,000	$28,000	$28,000	$196,000
G: Street 2	$0	$0	$0	$0
Subtotal Water Facilities	**$3,290,000**	**$660,000**	**$660,000**	**$4,610,000**
Assumption	*50%*	*10%*	*-*	
Water Tank Land Acquisition	$0	$0	$0	$0
Total	**$3,290,000**	**$660,000**	**$660,000**	**$4,610,000**

Source: Wood Rodgers.

Table C-3
Upper Westside Public Facilities Financing Plan
Summary of Phase 3 Backbone Sewer System Costs

Phase 3 Sewer

Item	Hard Costs	Contingency	Soft Costs	Total Costs
Assumption		*20%*	*20%*	
Sewer Facilities				
Bryte Bend	$850,000	$170,000	$170,000	$1,190,000
El Centro	$0	$0	$0	$0
Street H	$0	$0	$0	$0
Radio Road	$700,000	$140,000	$140,000	$980,000
San Juan	$0	$0	$0	$0
Street 8	$0	$0	$0	$0
Farm Road	$1,010,000	$202,000	$202,000	$1,414,000
West El Camino	$120,000	$24,000	$24,000	$168,000
Street 2	$0	$0	$0	$0
Land, LS & FM	$0	$0	$0	$0
Subtotal Sewer Facilities	**$2,680,000**	**$540,000**	**$540,000**	**$3,760,000**
Assumption	*50%*	*10%*	*-*	
Land Acquisition	$0	$0	$0	$0
Total	**$2,680,000**	**$540,000**	**$540,000**	**$3,760,000**

Source: Wood Rodgers.

Table C-4
Upper Westside Public Facilities Financing Plan
Summary of Phase 3 Backbone Storm Drainage System Costs

Phase 3 Storm Drainage

Item	Hard Costs	Contingency	Soft Costs	Total Costs
Assumption		*20%*	*20%*	
Storm Drainage Facilities				
Bryte Bend Road	$1,530,000	$306,000	$306,000	$2,142,000
El Centro Road	$0	$0	$0	$0
Street H	$3,640,000	$728,000	$728,000	$5,096,000
Radio Road	$3,990,000	$798,000	$798,000	$5,586,000
Farm Road	$640,000	$128,000	$128,000	$896,000
Main Canal	$7,560,000	$1,512,000	$1,512,000	$10,584,000
North Basin	$8,140,000	$8,140,000	$8,140,000	$8,140,000
Subtotal Storm Drainage Facilities	**$25,500,000**	**$5,100,000**	**$5,100,000**	**$35,700,000**
Assumption	*50%*	*10%*	*-*	
Land Acquisition - Channels & Basins	$10,295,000	$1,030,000	$0	$11,325,000
Total	**$35,795,000**	**$6,130,000**	**$5,100,000**	**$47,025,000**

Source: Wood Rodgers.

DRAFT

Table C-5
Upper Westside Public Facilities Financing Plan
Summary of Phase 3 Backbone Amenities Costs

Phase 3 Amenities

Item	Hard Costs	Contingency	Soft Costs	Total Costs
Assumption		*20%*	*20%*	
Amenities				
Main Street	$760,000	$152,000	$152,000	$1,064,000
Parks	$22,760,000	$4,552,000	$4,552,000	$31,864,000
Linear Park or Greenbelt	$1,730,000	$346,000	$346,000	$2,422,000
Urban Farm	$5,030,000	$1,006,000	$1,006,000	$7,042,000
I-80 / Open Space Buffer	$20,000			
West Ag Buffer	$1,080,000			
On-site Bike	$1,990,000	$398,000	$398,000	$2,786,000
Witter Bike	$1,440,000	$288,000	$288,000	$2,016,000
Misc. Land	$0	$0	$0	$0
Subtotal Amenities	**$34,810,000**	**$6,960,000**	**$6,960,000**	**$48,730,000**
Assumption	*[1]*	*10%*	*-*	
Land Acquisition [1]	$19,601,150	$1,960,000	$0	$21,561,150
City Water Connection Fee (0.30 MGD)	$2,450,000	$0	$0	$2,450,000
Total	**$54,411,150**	**$8,920,000**	**$6,960,000**	**$72,741,150**

Source: Wood Rodgers.

[1] Land acqusition for Parks assumed to be $10.33 PSF. Land acqusition for Urban Farm assumed to be 50% of this figure, approximately $5.17 PSF.

APPENDIX D:

Phase 4 Backbone Infrastructure and Public Facility Cost Estimates

DRAFT

Table D-1
Upper Westside Public Facilities Financing Plan
Summary of Phase 4 Backbone Roadway System Costs

Phase 4 Roadways

Item		Hard Costs	Contingency	Soft Costs	Total Costs
Assumption			*20%*	*20%*	
Roadway Segment					
Bryte Bend 1	Local	$0	$0	$0	$0
Bryte Bend 2	Local	$0	$0	$0	$0
Bryte Bend 3	Local	$0	$0	$0	$0
Bryte Bend 4	Local	$0	$0	$0	$0
Bryte Bend 5	Local	$0	$0	$0	$0
El Centro 1	Regional	$0	$0	$0	$0
El Centro 2	Regional	$0	$0	$0	$0
El Centro 3	Regional	$0	$0	$0	$0
El Centro 4	Regional	$0	$0	$0	$0
El Centro 5	Regional	$0	$0	$0	$0
El Centro 6	Regional	$0	$0	$0	$0
El Centro 7	Local	$6,110,000	$1,222,000	$1,222,000	$8,554,000
Street H	Local	$0	$0	$0	$0
Radio Road 1	Local	$0	$0	$0	$0
Radio Road 2	Local	$0	$0	$0	$0
Radio Road 3	Local	$0	$0	$0	$0
San Juan 1	Local	$0	$0	$0	$0
San Juan 2	Local	$0	$0	$0	$0
San Juan 3	Local	$0	$0	$0	$0
San Juan 4	Local	$0	$0	$0	$0
San Juan 5	Local	$0	$0	$0	$0
Street 8	Local	$0	$0	$0	$0
Farm Road 1	Local	$2,010,000	$402,000	$402,000	$2,814,000
Farm Road 2	Local	$770,000	$154,000	$154,000	$1,078,000
Farm Road 3	Local	$1,750,000	$350,000	$350,000	$2,450,000
W. El Camino	Local	$7,010,000	$1,402,000	$1,402,000	$9,814,000
Street 2	Local	$0	$0	$0	$0
Subtotal Roadway Segment		**$17,650,000**	**$3,530,000**	**$3,530,000**	**$24,710,000**
Assumption		*50%*	*10%*	-	
Land Acquisition		$0	$0	$0	$0
Total		**$17,650,000**	**$3,530,000**	**$3,530,000**	**$24,710,000**

Source: Wood Rodgers.

Table D-2
Upper Westside Public Facilities Financing Plan
Summary of Phase 4 Backbone Water System Costs

Phase 4 - Water

Item	Hard Costs	Contingency	Soft Costs	Total Costs
Assumption		*20%*	*20%*	
Water Facilities				
A: Bryte Bend Road	$0	$0	$0	$0
B: El Centro Road	$830,000	$166,000	$166,000	$1,162,000
Street H	$0	$0	$0	$0
C: Radio Road	$0	$0	$0	$0
D: San Juan Road	$0	$0	$0	$0
Street 8	$0	$0	$0	$0
E: Farm Road	$230,000	$46,000	$46,000	$322,000
F: West El Camino	$230,000	$46,000	$46,000	$322,000
G: Street 2	$0	$0	$0	$0
Subtotal Water Facilities [1]	**$1,300,000**	**$260,000**	**$260,000**	**$1,820,000**
Assumption	*50%*	*10%*	*-*	
Water Tank Land Acquisition	$0	$0	$0	$0
Total	**$1,300,000**	**$260,000**	**$260,000**	**$1,820,000**

Source: Wood Rodgers.

[1] Totals may not sum correctly because of rounding. See detailed engineer's estimates in Appendix A for further detail.

Table D-3
Upper Westside Public Facilities Financing Plan
Summary of Phase 4 Backbone Sewer System Costs

Phase 4 Sewer

Item	Hard Costs	Contingency	Soft Costs	Total Costs
Assumption		*20%*	*20%*	
Sewer Facilities				
El Centro	$640,000			
Street H	$0			
Radio Road	$0			
San Juan	$0			
Street 8	$0			
Farm Road	$0			
West El Camino	$280,000			
Street 2	$0			
Land, LS & FM	$0	$0	$0	$0
Subtotal Sewer Facilities	**$920,000**	**$180,000**	**$180,000**	**$1,280,000**
Assumption	*50%*	*10%*	*-*	
Land Acquisition	$0	$0	$0	$0
Total	**$920,000**	**$180,000**	**$180,000**	**$1,280,000**

Source: Wood Rodgers.

DRAFT

Table D-4
Upper Westside Public Facilities Financing Plan
Summary of Phase 4 Backbone Storm Drainage System Costs

Phase 4 Storm Drainage

Item	Hard Costs	Contingency	Soft Costs	Total Costs
Assumption		*20%*	*20%*	
Storm Drainage Facilities				
El Centro Road	$770,000	$154,000	$154,000	$1,078,000
Subtotal Storm Drainage Facilities	**$770,000**	**$150,000**	**$150,000**	**$1,070,000**
Assumption	*50%*	*10%*	*-*	
Land Acquisition - Channels & Basins	$0	$0	$0	$0
Total	**$770,000**	**$150,000**	**$150,000**	**$1,070,000**

Source: Wood Rodgers.

Table D-5
Upper Westside Public Facilities Financing Plan
Summary of Phase 4 Backbone Amenities Costs

Phase 4 Amenities

Item	Hard Costs	Contingency	Soft Costs	Total Costs
Assumption		*20%*	*20%*	
Amenities				
Main Street	$1,550,000	$310,000	$310,000	$2,170,000
Parks	$0	$0	$0	$0
Linear Park	$0	$0	$0	$0
Urban Farm	$5,300,000	$1,060,000	$1,060,000	$7,420,000
I-80 & West Ag Buffer	$40,000	$8,000	$8,000	$56,000
Witter Bike	$0	$0	$0	$0
Misc. Land	$330,000	$66,000	$66,000	$462,000
Subtotal Amenities	**$7,220,000**	**$1,440,000**	**$1,440,000**	**$10,100,000**
Assumption	*[1]*	*10%*	-	
Land Acquisition	$3,056,650	$310,000	$0	$3,366,650
City Water Connection Fee (0.07 MGD)	$570,000	$0	$0	$570,000
Total	**$10,276,650**	**$1,750,000**	**$1,440,000**	**$14,036,650**

Source: Wood Rodgers.

[1] Land acqusition for Parks assumed to be $10.33 PSF. Land acqusition for Urban Farm assumed to be 50% of this figure, approximately $5.17 PSF.

APPENDIX E:

Total Project Cost Allocation Analysis

DRAFT

Table E-1
Upper Westside Public Facilities Financing Plan
Infrastructure Cost Allocation: UWSP Fee Program Backbone Roadways

UWSP Fee Program Roadways

Land Use	Land Uses: Developable Acres	Land Uses: Avg. Density	Land Uses: Units/ Sq. Ft.	Backbone Roadway DUEs [1]: PM Peak Hour Trip Rt.	Backbone Roadway DUEs [1]: Avg. Trip Length	Backbone Roadway DUEs [1]: Percent New Trips	Backbone Roadway DUEs [1]: VMT per Unit	Backbone Roadway DUEs [1]: Total VMT	Backbone Roadway DUEs [1]: Percentage Allocation	Cost Distribution [4]	Cost per Unit/ Acre
Formula	*A*		*B*	*C*	*D*	*E*	*F = C*D*E*	*G = B*F or G = B/1000*F*	*H = G/Total G*	*J = I*Total Cost*	*K = J/B or K = J/A*
Residential Uses		*DU/Acre*	*units*	*per unit*	*per unit*		*per unit*				*per unit*
Very Low Density Residential	166.7	1.0	168	0.99	5.00	100%	4.95	832	1.7%	$1,611,039	$9,590
Low Density Residential	390.6	5.5	2,149	0.99	5.00	100%	4.95	10,638	22.2%	$20,607,869	$9,590
Low/Medium Density Residential	134.9	8.0	1,079	0.99	5.00	100%	4.95	5,341	11.2%	$10,347,087	$9,590
Medium Density Residential	61.7	12.0	743	0.99	5.00	100%	4.95	3,678	7.7%	$7,125,010	$9,590
High Density Residential	36.4	25.0	910	0.56	5.00	100%	2.80	2,548	5.3%	$4,936,179	$5,424
Very High Density Residential	22.6	35.0	791	0.56	5.00	100%	2.80	2,215	4.6%	$4,290,679	$5,424
Commercial Mixed Use [2]	83.6	40.0	3,216	0.56	5.00	100%	2.80	9,005	18.8%	$17,444,781	$5,424
Missing Middle	0.0	0.0	300	0.99	5.00	100%	4.95	1,485	N/A	N/A	$9,590
Subtotal Residential Uses	**896.4**		**9,356**					**35,741**	**71.6%**	**$66,362,643**	
Nonresidential Uses		*FAR*	*sq. ft.*				*per 1k sq. ft.*				*per acre*
Commercial Mixed Use [2]	83.5	0.6	2,184,970	See Table 2-4 [3]			4.55	9,943	19.9%	$18,462,244	$221,216
Employment/Highway Commercial	52.9	0.4	921,730				4.56	4,206	8.4%	$7,809,413	$147,542
Subtotal Nonresidential Uses	**136.4**		**3,106,700**					**14,149**	**28.4%**	**$26,271,657**	
Total	**1,032.8**							**49,890**	**100.0%**	**$92,634,300**	

Source: ITE Trip Generation 10th Ed.; 2019 Update of the Sacramento Transportation Development Fee and Transit Impact Fee Program Nexus Study, DKS Associates; Sacramento County; Wood Rodgers; EPS.

[1] Based on the DUE rates provided in Table 20 of the 2019 Update of the Sacramento County Transportation Development Fee and Transit Impact Fee Program Nexus Study.
[2] Residential Commercial Mixed Use acreage included in the nonresidential portion.
[3] Commercial Mixed Use and Employment/Highway Commercial allocation factors reflect a weighted average based on the proposed uses within each nonresidential land use. See Table 2-4 for details.
[4] See Table E-2 for detail on the calculation of roadway costs attributable to the UWSP Fee Program.

Table E-2
Upper Westside Public Facilities Financing Plan
Roadway Facility Funding Summary

Item	Phase 1	Phase 2	Phase 3	Phase 4	Buildout [1]
Total Roadway Costs					
On-Site Roadways	$24,260,000	$30,820,000	$52,510,000	$24,710,000	**$132,300,000**
Off-Site Roadways	$1,044,779	$1,198,364	$4,073,763	$1,477,394	**$7,794,300**
I-80/West El Camino Interchange	-	-	$38,000,000	-	**$38,000,000**
Total Roadway Costs	$25,304,779	$32,018,364	$94,583,763	$26,187,394	**$178,094,300**
SCTDF Eligible Costs					
El Centro Rd	$4,980,000	$12,130,000	$13,510,000	$8,550,000	**$39,170,000**
Farm Road	-	-	$4,760,000	$3,530,000	**$8,290,000**
I-80/West El Camino Interchange	-	-	$34,200,000	-	**$34,200,000**
Total SCTDF Eligible Costs	**$4,980,000**	**$12,130,000**	**$52,470,000**	**$12,080,000**	**$81,660,000**
UWSP Fee Program Costs					
On-Site Roadways	$19,280,000	$18,690,000	$34,240,000	$12,630,000	**$84,840,000**
Off-Site Roadways	$1,044,779	$1,198,364	$4,073,763	$1,477,394	**$7,794,300**
Total UWSP Fee Program Costs	**$20,324,779**	**$19,888,364**	**$38,313,763**	**$14,107,394**	**$92,634,300**

Source: 2019 Update Sacramento County Transporation Development Fee and Transit Impact Fee Program; Wood Rodgers; EPS.

[1] Buildout costs includes Project's fair share contributions to off-site roadways that are not attributed to any particular phase of the Project.

Table E-3
Upper Westside Public Facilities Financing Plan
Infrastructure Cost Allocation: UWSP Fee Program Water Facilities

UWSP Fee Program Water Facilities

Land Use	Land Uses: Developable Acres	Land Uses: Units/ Sq. Ft.	Cost Allocation Basis: Water Demand [1]	Cost Allocation Basis: Total Demand	Cost Allocation Basis: Distribution of Demand	Cost Allocation: Assigned Cost	Cost Allocation: Per Unit/ Sq. Ft.
Formula	*A*	*B*	*C*	*D = B*C or D = A*C*	*E = D/Total D*	*F = E * Total F*	*G = F/B or G = F/A*
Residential Uses		*units*	*per unit*				*per unit*
Very Low Density Residential	166.7	168	1.00	168	2.0%	$509,803	$3,035
Low Density Residential	390.6	2,149	1.00	2,149	25.7%	$6,521,234	$3,035
Low/Medium Density Residential	134.9	1,079	1.00	1,079	12.9%	$3,274,272	$3,035
Medium Density Residential	61.7	743	1.00	743	8.9%	$2,254,666	$3,035
High Density Residential	36.4	910	0.75	683	8.2%	$2,071,076	$2,276
Very High Density Residential	22.6	791	0.75	593	7.1%	$1,800,243	$2,276
Commercial Mixed Use	83.6	3,216	0.75	2,412	28.9%	$7,319,318	$2,276
Missing Middle	N/A	300	1.00	300	N/A	N/A	$3,035
Subtotal Residential Uses	**896.4**	**9,356**		**8,127**	**93.7%**	**$23,750,612**	
Nonresidential Uses		*sq. ft.*	*per acre*				*per acre*
Commercial Mixed Use	83.5	2,184,970	4.00	334	3.8%	$975,632	$11,690
Employment/Highway Commercial	52.9	921,730	4.00	212	2.4%	$618,757	$11,690
Subtotal Nonresidential Uses	**136.4**	**3,106,700**		**546**	**6.3%**	**$1,594,388**	
Total	**1,032.8**			**8,672**	**100.0%**	**$25,345,000**	

Source: Wood Rodgers; EPS.

[1] Based on SCWA water demand factors per residential unit/nonresidential acre. EPS has used the same allocation factors for other Sacramento County projects.

Table E-4
Upper Westside Public Facilities Financing Plan
Water Facilities Funding Summary

Item	Phase 1	Phase 2	Phase 3	Phase 4	Buildout
Total Project Water Facility Costs	$20,165,000	$2,030,000	$4,610,000	$1,820,000	**$28,625,000**
Creditable Costs [1]					
A: Bryte Bend Road	-	-	-	-	**$0**
B: El Centro Road	$1,240,000	-	-	-	**$1,240,000**
Street H	-	N/A	N/A	-	**$0**
C: Radio Road	-	-	$40,000	-	**$40,000**
D: San Juan Road	$40,000	$490,000	-	-	**$530,000**
Street 8	-	N/A	N/A	-	**$0**
E: Farm Road	-	-	-	-	**$0**
F: West El Camino	-	-	-	-	**$0**
G: Street 2	$530,000	-	-	-	**$530,000**
Contingency Based upon Construction Hard Costs (20%):	$360,000	$100,000	$10,000	-	**$470,000**
Soft Costs Budget Based upon Construction Hard Costs (20%):	$360,000	$100,000	$10,000	-	**$470,000**
Total Creditable Costs	**$2,530,000**	**$690,000**	**$60,000**	**$0**	**$3,280,000**
Remaining Costs	**$17,635,000**	**$1,340,000**	**$4,550,000**	**$1,820,000**	**$25,345,000**

Source: Wood Rogers; EPS.

[1] Based on Sacramento County Water Agency's policies for reimbursements for developer-constructed water transmission facilities.

DRAFT

Table E-5
Upper Westside Public Facilities Financing Plan
Infrastructure Cost Allocation: Water Capacity

Water Capacity

Land Use	Land Uses: Developable Acres	Land Uses: Units/ Sq. Ft.	Cost Allocation Basis: Water Demand [1]	Cost Allocation Basis: Total Demand	Cost Allocation Basis: Distribution of Demand	Cost Allocation: Assigned Cost	Cost Allocation: Per Unit/ Acre
Formula	*A*	*B*	*C*	*D = B*C or D = A*C*	*E = D/Total D*	*F = E * Total F*	*G = F/B or G = F/A*
Residential Uses		*units*	*per unit*				*per unit*
Very Low Density Residential	166.7	168	1.00	168	2.0%	$1,018,581	$6,063
Low Density Residential	390.6	2,149	1.00	2,149	25.7%	$13,029,345	$6,063
Low/Medium Density Residential	134.9	1,079	1.00	1,079	12.9%	$6,541,956	$6,063
Medium Density Residential	61.7	743	1.00	743	8.9%	$4,504,794	$6,063
High Density Residential	36.4	910	0.75	683	8.2%	$4,137,984	$4,547
Very High Density Residential	22.6	791	0.75	593	7.1%	$3,596,863	$4,547
Commercial Mixed Use	83.6	3,216	0.75	2,412	28.9%	$14,623,909	$4,547
Missing Middle	N/A	300	1.00	300	N/A	N/A	$6,063
Subtotal Residential Uses	**896.4**	**9,356**		**8,127**	**93.7%**	**$47,453,432**	
Nonresidential Uses		*sq. ft.*	*per acre*				*per acre*
Commercial Mixed Use	83.5	50	4.00	334	3.8%	$1,949,300	$23,357
Employment/Highway Commercial	52.9	728,100	4.00	212	2.4%	$1,236,268	$23,357
Subtotal Nonresidential Uses	**136.4**	**728,150**		**546**	**6.3%**	**$3,185,568**	
Total	**1,032.8**			**8,672**	**100.0%**	**$50,639,000**	

Source: Wood Rodgers; SCWA; EPS.

[1] Based on SCWA water demand factors per residential unit/nonresidential acre. EPS has used the same allocation factors for other Sacramento County projects.

Table E-6
Upper Westside Public Facilities Financing Plan
Infrastructure Cost Allocation: UWSP Fee Program Sewer Facilities

UWSP Fee Program Sewer

Land Use	Land Uses: Developable Acres	Land Uses: Units/ Sq. Ft.	Cost Allocation Basis: Sewer Demand [1]	Cost Allocation Basis: Total Demand	Cost Allocation Basis: Distribution of Demand	Cost Allocation: Assigned Cost [2]	Cost Allocation: Per Unit/ Acre
Formula	*A*	*B*	*C*	*D = B*C or D = B/1000*C*	*E = D/Total D*	*F = E*Total F*	*G = F/B or G = F/A*
Residential Uses		*units*	*per unit*				*per unit*
Very Low Density Residential	166.7	168	1.00	168	2.0%	$94,655	$563
Low Density Residential	390.6	2,149	1.00	2,149	26.1%	$1,210,800	$563
Low/Medium Density Residential	134.9	1,079	1.00	1,079	13.1%	$607,936	$563
Medium Density Residential	61.7	743	1.00	743	9.0%	$418,625	$563
High Density Residential	36.4	910	0.75	683	8.3%	$384,538	$423
Very High Density Residential	22.6	791	0.75	593	7.2%	$334,252	$423
Commercial Mixed Use	83.6	3,216	0.75	2,412	29.3%	$1,358,981	$423
Missing Middle	N/A	300	1.00	300	N/A	N/A	$563
Subtotal Residential Uses	**896.4**	**9,356**		**8,127**	**95.0%**	**$4,409,787**	
Nonresidential Uses		*sq. ft.*	*per 1k sq. ft.*				*per acre*
Commercial Mixed Use	83.5	2,184,970	0.39	304	3.6%	$165,193	$1,979
Employment/Highway Commercial	52.9	921,730	0.41	120	1.4%	$65,020	$1,228
Subtotal Nonresidential Uses	**136.4**	**3,106,700**		**424**	**5.0%**	**$230,213**	
Total	**1,032.8**			**8,551**	**100.0%**	**$4,640,000**	

Source: Sacramento Area Sewer District; Wood Rodgers; EPS.

[1] Reflects Regional SAN ESDs.
[2] See Table E-7 for detail on the calculation of sewer costs attributable to the UWSP Fee Program.

Table E-7
Upper Westside Public Facilities Financing Plan
Sewer Facilities Funding Summary

Item	Phase 1	Phase 2	Phase 3	Phase 4	Buildout
Total Project Sewer Facility Costs	$20,340,000	$3,100,000	$3,760,000	$1,280,000	**$28,480,000**
Creditable Costs [1]					
Bryte Bend	$180,000	$1,250,000	$850,000	-	**$2,280,000**
El Centro	$1,400,000	-	-	$90,000	**$1,490,000**
Street H	-	-	-	-	**$0**
Radio Road	-	-	$700,000	-	**$700,000**
San Juan	-	$40,000	-	-	**$40,000**
Street 8	$500,000	$510,000	-	-	**$1,010,000**
Farm Road	-	$20,000	$170,000	-	**$190,000**
West El Camino	-	$20,000	$30,000	$50,000	**$100,000**
Street 2	$750,000	-	-	-	**$750,000**
Lift Station & Force Main	$10,300,000	-	-	-	**$10,300,000**
Contingency Based upon Construction Hard Costs (20%):	$2,630,000	$370,000	$350,000	$30,000	**$3,380,000**
Soft Costs Budget Based upon Construction Hard Costs (20%):	$2,630,000	$370,000	$350,000	$30,000	**$3,380,000**
Land Acqusition	$202,500	-	-	-	**$202,500**
Contingency Based upon LAND Acquisition Costs (10%):	$20,000	-	-	-	**$20,000**
Total Creditable Costs	**$18,610,000**	**$2,580,000**	**$2,450,000**	**$200,000**	**$23,840,000**
Remaining Costs	**$1,730,000**	**$520,000**	**$1,310,000**	**$1,080,000**	**$4,640,000**

Source: Wood Rogers; EPS.

[1] Costs to construct certain sewer facilities would be creditable against the Sacramento Area Sewer District's Development Impact Fees. Assumes that only backbone facilities with capacities of 1 million gallons per day or greater would be eligible for reimbursement.

DRAFT

Table E-8
Upper Westside Public Facilities Financing Plan
Infrastructure Cost Allocation: UWSP Fee Program Storm Drainage Facilities

UWSP Fee Program Storm Drainage

Land Use	Land Uses: Developable Acres	Land Uses: Units/ Sq. Ft.	Cost Allocation Basis: Impervious Area per Acre [1]	Cost Allocation Basis: Total Demand	Cost Allocation Basis: Distribution of Demand	Cost Allocation: Assigned Cost	Cost Allocation: Per Unit/ Sq. Ft.
Formula	*A*	*B*	*C*	*D = A*C*	*E = D/Total D*	*F = E*Total Cost*	*G = F/B or G = F/A*
Residential Uses		*units*					*per unit*
Very Low Density Residential	166.7	168	0.10	17	3.2%	$3,065,185	$18,245
Low Density Residential	390.6	2,149	0.40	156	29.5%	$28,734,202	$13,371
Low/Medium Density Residential	134.9	1,079	0.50	67	12.8%	$12,404,205	$11,496
Medium Density Residential	61.7	743	0.70	43	8.2%	$7,947,778	$10,697
High Density Residential	36.4	910	0.80	29	5.5%	$5,357,498	$5,887
Very High Density Residential	22.6	791	0.80	18	3.4%	$3,328,388	$4,208
Commercial Mixed Use [2]	83.6	3,216	0.90	75	14.2%	$13,835,545	$4,302
Missing Middle	N/A	9,356	0.50	N/A	N/A	N/A	$11,855
Subtotal Residential Uses	**896.4**	**9,056**		**406**	**76.8%**	**$74,672,801**	
Nonresidential Uses		*sq. ft.*	*per 1k sq. ft.*				*per acre*
Commercial Mixed Use	83.5	2,184,970	0.90	75	14.2%	$13,815,349	$165,537
Employment/Highway Commercial	52.9	921,730	0.90	48	9.0%	$8,761,850	$165,537
Subtotal Nonresidential Uses	**136.4**	**3,106,700**		**123**	**23.2%**	**$22,577,199**	
Total	**1,032.8**			**529**	**100.0%**	**$97,250,000**	

Source: Sacramento Area Sewer District; Wood Rodgers; EPS.

[1] Impervious area factors based on the Folsom Plan Area Specific Plan Infrastructure Fee Program Nexus Study. Impervious area factors based on similar product densities as the Folsom nexus study.
[2] Commercial Mixed Use Residential acreage included in Nonresidential. Commercial Mixed Use Residential fee per unit assumed to be equal to Very High Density Residential.

Table E-9
Upper Westside Public Facilities Financing Plan
Storm Drainage Funding Summary

Item	Phase 1	Phase 2	Phase 3	Phase 4	Buildout
Total Project Storm Drain Facility Costs	$32,575,000	$57,600,000	$47,025,000	$1,070,000	**$138,270,000**
SCWA Creditable Costs [1]					
Bryte Bend	$1,440,000	$800,000	$600,000	-	**$2,840,000**
El Centro	$420,000	$820,000	-	$340,000	**$1,580,000**
Street H	-	-	$1,430,000	-	**$1,430,000**
Radio Road	-	-	$1,780,000	-	**$1,780,000**
San Juan Road	-	$2,470,000	-	-	**$2,470,000**
Street 1	$930,000	-	-	-	**$930,000**
Ag Buffer	$1,420,000	$640,000	-	-	**$2,060,000**
Farm Road	-	-	$320,000	-	**$320,000**
Main Canal	-	-	$1,750,000	-	**$1,750,000**
North Basin	-	-	$3,270,000	-	**$3,270,000**
South Basin	$3,500,000	-	-	-	**$3,500,000**
East Basin	-	$3,640,000	-	-	**$3,640,000**
West Basin	-	$3,730,000	-	-	**$3,730,000**
Contingency Based upon Construction Hard Costs (20%):	$1,540,000	$2,420,000	$1,830,000	$70,000	**$5,860,000**
Soft Costs Budget Based upon Construction Hard Costs (20%):	$1,540,000	$2,420,000	$1,830,000	$70,000	**$5,860,000**
Total SCWA Creditable Costs	**$10,790,000**	**$16,940,000**	**$12,810,000**	**$480,000**	**$41,020,000**
Remaining Costs to be funded by UWSP Fee Program	**$21,785,000**	**$40,660,000**	**$34,215,000**	**$590,000**	**$97,250,000**

Source: Wood Rogers; EPS.

[1] Costs to construct certain sewer facilities would be creditable against the SCWA's Zone 11 Storm Drain Fees.

Table E-10
Upper Westside Public Facilities Financing Plan
Backbone Amenities Funding Summary

Item	Total Cost Estimate				
	Phase 1	Phase 2	Phase 3	Phase 4	**Buildout**
Amenities	$24,490,000	$17,200,000	$48,730,000	$10,100,000	**$100,520,000**
Land Acquisition [1]	$6,201,750	$6,265,550	$21,561,150	$3,366,650	**$37,395,100**
City Water Connection Fee [2]	$1,310,000	$980,000	$2,450,000	$570,000	**$5,310,000**
Total Costs	**$32,001,750**	**$24,445,550**	**$72,741,150**	**$14,036,650**	**$143,225,100**
SCTDF Eligible Costs					
Witter Canal Bike Trail	-	-	$2,010,000	$460,000	**$2,470,000**
Total SCTDF Eligible Costs	**-**	**-**	**$2,010,000**	**$460,000**	**$2,470,000**
Total Costs Allocated to Plan Area Fee	**$32,001,750**	**$24,445,550**	**$70,731,150**	**$13,576,650**	**$140,755,100**

Source: Wood Rodgers, EPS.

[1] Includes 10% land cost contingency.
[2] Based on 2023/24 cost of $8,180,704 per million gallons of water per day (MGD).

Table E-11
Upper Westside Public Facilities Financing Plan
Infrastructure Cost Allocation: UWSP Fee Program Backbone Amenities

Backbone Amenities

Land Use	Land Uses: Developable Acres	Land Uses: Units/ Sq. Ft.	Cost Allocation Basis: Persons Served per Unit/ 1k Sq. Ft.	Cost Allocation Basis: Total Persons Served	Cost Allocation Basis: Distribution of Demand	Cost Allocation: Assigned Cost	Cost Allocation: Per Unit/ Acre
Formula	*A*	*B*	*C*	*D = B*C or D = B/1000*C*	*E = D/Total D*	*F = E*Total F*	*G = F/B or G = F/A*
Residential Uses		*units*	*per unit*				*per unit*
Very Low Density Residential	166.7	168	3.00	504	1.8%	$2,478,515	$14,753
Low Density Residential	390.6	2,149	3.00	6,447	22.5%	$31,704,337	$14,753
Low/Medium Density Residential	134.9	1,079	3.00	3,237	11.3%	$15,918,557	$14,753
Medium Density Residential	61.7	743	3.00	2,229	7.8%	$10,961,527	$14,753
High Density Residential	36.4	910	2.50	2,275	7.9%	$11,187,741	$12,294
Very High Density Residential	22.6	791	2.50	1,978	6.9%	$9,724,729	$12,294
Commercial Mixed Use	83.6	3,216	2.50	8,040	28.1%	$39,538,215	$12,294
Missing Middle	N/A	300	3.00	900	N/A	N/A	$14,753
Subtotal Residential Uses	**896.4**	**9,356**		**25,610**	**86.3%**	**$121,513,621**	
Nonresidential Uses		*sq. ft.*	*per 1k sq. ft.*				*per acre*
Commercial Mixed Use	83.5	2,184,970	1.35	2,945	9.9%	$13,972,221	$167,416
Employment/Highway Commercial	52.9	921,730	1.20	1,111	3.7%	$5,269,258	$99,551
Subtotal Nonresidential Uses	**136.4**	**3,106,700**		**4,055**	**13.7%**	**$19,241,479**	
Total	**1,032.8**			**29,665**	**100.0%**	**$140,755,100**	

Source: Wood Rodgers; EPS.

DRAFT

Table E-12
Upper Westside Public Facilities Financing Plan
Infrastructure Cost Allocation: Fire Station

Fire Station

Land Use	Land Uses: Developable Acres	Land Uses: Units/ Sq. Ft.	Cost Allocation Basis: Persons Served per Unit/ 1k Sq. Ft.	Cost Allocation Basis: Total Persons Served	Cost Allocation Basis: Distribution of Demand	Cost Allocation: Assigned Cost	Cost Allocation: Per Unit/ Sq. Ft.
Formula	*A*	*B*	*C*	*D = B*C or D = B/1000*C*	*E = D/Total D*	*F = E*Total F*	*G = F/B or G = F/A*
Residential Uses		*units*	*per unit*				*per unit*
Very Low Density Residential	166.7	168	3.00	504	1.8%	$316,957	$1,887
Low Density Residential	390.6	2,149	3.00	6,447	22.5%	$4,054,404	$1,887
Low/Medium Density Residential	134.9	1,079	3.00	3,237	11.3%	$2,035,692	$1,887
Medium Density Residential	61.7	743	3.00	2,229	7.8%	$1,401,779	$1,887
High Density Residential	36.4	910	2.50	2,275	7.9%	$1,430,707	$1,572
Very High Density Residential	22.6	791	2.50	1,978	6.9%	$1,243,615	$1,572
Commercial Mixed Use	83.6	3,216	2.50	8,040	28.1%	$5,056,214	$1,572
Missing Middle	N/A	300	3.00	900	N/A	N/A	$1,887
Subtotal Residential Uses	**896.4**	**9,356**		**25,610**	**86.3%**	**$15,539,367**	
Nonresidential Uses		*sq. ft.*	*per 1k sq. ft.*				*per acre*
Commercial Mixed Use	83.5	2,184,970	1.35	2,945	9.9%	$1,786,791	$21,409
Employment/Highway Commercial	52.9	921,730	1.20	1,111	3.7%	$673,842	$12,731
Subtotal Nonresidential Uses	**136.4**	**3,106,700**		**4,055**	**13.7%**	**$2,460,633**	
Total	**1,032.8**			**29,665**	**100.0%**	**$18,000,000**	

Source: Wood Rodgers; EPS.

DRAFT

Table E-13
Upper Westside Public Facilities Financing Plan
Infrastructure Cost Allocation: Habitat/Farmland Mitigation Costs

Habitat/Farmland Mitigation

Land Use	Land Uses: Developable Acres	Land Uses: Units/ Sq. Ft.	Cost Allocation Basis: Mitigation per Acre	Cost Allocation Basis: Total Demand	Cost Allocation Basis: Distribution of Demand [1]	Cost Allocation: Assigned Cost	Cost Allocation: Per Unit/ Sq. Ft.
Formula	*A*	*B*	*C*	*D = A*C*	*E = D/Total D*	*F = E*Total F*	*G = F/B or G = F/A*
Residential Uses		*units*					*per unit*
Very Low Density Residential	166.7	168	1.00	166.7	16.7%	$1,568,144	$9,334
Low Density Residential	390.6	2,149	1.00	390.6	39.1%	$3,675,092	$1,710
Low/Medium Density Residential	134.9	1,079	1.00	134.9	13.5%	$1,269,194	$1,176
Medium Density Residential	61.7	743	1.00	61.7	6.2%	$580,867	$782
High Density Residential	36.4	910	1.00	36.4	3.6%	$342,611	$376
Very High Density Residential	22.6	791	1.00	22.6	2.3%	$212,850	$269
Commercial Mixed Use	83.6	3,216	1.00	83.6	8.4%	$786,471	$269
Missing Middle	N/A	300	1.00	300	N/A	N/A	$782
Subtotal Residential Uses	**896.4**	**9,356**		**1,196.4**	**89.8%**	**$8,435,229**	
Nonresidential Uses		*sq. ft.*					*per acre*
Commercial Mixed Use	83.5	2,184,970	1.00	83.5	6.3%	$588,407	$7,050
Employment/Highway Commercial	52.9	921,730	1.00	52.9	4.0%	$373,174	$7,050
Subtotal Nonresidential Uses	**136.4**	**3,106,700**		**136.4**	**10.2%**	**$961,581**	
Total	**1,032.8**			**1,332.8**	**100.0%**	**$9,396,810**	

Source: Wood Rodgers; EPS.

[1] Total may not sum to 100% because of rounding.

Table E-14
Upper Westside Public Facilities Financing Plan
Summary of Habitat/Farmland Mitigation Costs [1]

Phase 1 Habitat/Farmland Mitigation

Item	Estimated Acreage [1]	Cost per Acre [2]	Total Costs
Assumption		*$32,500*	
Phase 1 Acreage	66.4		**$2,158,601**
Phase 2 Acreage	61.9		**$2,012,048**
Phase 3 Acreage	112.4		**$3,653,717**
Phase 4 Acreage	48.4		**$1,572,444**
Buildout Acreage	**289.1**		**$9,396,810**

[1] Does not include acreage for schools or natural reserve.
[2] $32,500 per acre cost is an estimate based on fees paid by the Northlake development.

APPENDIX F:

Project Cost Allocation Analysis—
85% Development Scenario

DRAFT

Table F-1
Upper Westside Public Facilities Financing Plan
Infrastructure Cost Allocation: UWSP Fee Program Backbone Roadways - 85% Development Scenario

Roadways

Land Use	Land Uses: Developable Acres	Land Uses: Avg. Density	Land Uses: Units/ Sq. Ft.	Backbone Roadway DUEs [1]: PM Peak Hour Trip Rt.	Backbone Roadway DUEs [1]: Avg. Trip Length	Backbone Roadway DUEs [1]: Percent New Trips	Backbone Roadway DUEs [1]: VMT per Unit	Backbone Roadway DUEs [1]: Total VMT	Backbone Roadway DUEs [1]: Percentage Allocation	Cost Distribution [4]	Cost per Unit/ Acre
Formula	*A*		*B*	*C*	*D*	*E*	*F = C*D*E*	*G = B*F or G = B/1000*F*	*H = G/Total G*	*J = I*Total Cost*	*K = J/B or K = J/A*
Residential Uses		*DU/Acre*	*units*	*per unit*	*per unit*		*per unit*				*per unit*
Very Low Density Residential	141.7	1.0	142	0.99	5.00	100%	4.95	703	1.8%	$1,673,251	$11,783
Low Density Residential	332.0	5.5	1,826	0.99	5.00	100%	4.95	9,039	23.2%	$21,516,597	$11,783
Low/Medium Density Residential	114.6	8.0	917	0.99	5.00	100%	4.95	4,539	11.7%	$10,805,432	$11,783
Medium Density Residential	52.5	12.0	632	0.99	5.00	100%	4.95	3,128	8.0%	$7,447,146	$11,783
High Density Residential	30.9	25.0	774	0.56	5.00	100%	2.80	2,167	5.6%	$5,159,013	$6,665
Very High Density Residential	19.2	35.0	673	0.56	5.00	100%	2.80	1,884	4.8%	$4,485,808	$6,665
Commercial Mixed Use [2]	71.0	40.0	2,734	0.56	5.00	100%	2.80	7,655	19.7%	$18,223,180	$6,665
Missing Middle	0.0	0.0	255	0.99	5.00	100%	4.95	1,262	N/A	N/A	$11,783
Subtotal Residential Uses	**762.0**		**7,953**					**30,378**	**74.8%**	**$69,310,429**	
Nonresidential Uses		*FAR*	*sq. ft.*				*per 1k sq. ft.*				*per acre*
Commercial Mixed Use [2]	70.9	0.6	1,578,641	See Table 2-4 [3]			4.55	7,184	17.7%	$16,390,706	$231,053
Employment/Highway Commercial	38.2	0.4	665,950				4.56	3,039	7.5%	$6,933,165	$181,297
Subtotal Nonresidential Uses	**109.2**		**2,244,591**					**10,223**	**25.2%**	**$23,323,871**	
Total	**871.1**							**40,601**	**100.0%**	**$92,634,300**	

Source: ITE Trip Generation 10th Ed.; 2019 Update of the Sacramento Transportation Development Fee and Transit Impact Fee Program Nexus Study, DKS Associates; Sacramento County; Wood Rodgers; EPS.

[1] Based on the DUE rates provided in Table 20 of the 2019 Update of the Sacramento County Transportation Development Fee and Transit Impact Fee Program Nexus Study.
[2] Residential Commercial Mixed Use acreage included in the nonresidential portion.
[3] Commercial Mixed Use and Employment/Highway Commercial allocation factors reflect a weighted average based on the proposed uses within each nonresidential land use. See Table 2-4 for details.
[4] See Table E-2 for detail on the calculation of roadway costs attributable to the UWSP Fee Program.

Table F-2
Upper Westside Public Facilities Financing Plan
Infrastructure Cost Allocation: UWSP Fee Program Water Facilities - 85% Development Scenario

Water

Land Use	Land Uses: Developable Acres	Land Uses: Units/ Sq. Ft.	Cost Allocation Basis: Water Demand [1]	Cost Allocation Basis: Total Demand	Cost Allocation Basis: Distribution of Demand	Cost Allocation: Assigned Cost	Cost Allocation: Per Unit/ Sq. Ft.
Formula	*A*	*B*	*C*	*D = B*C or D = A*C*	*E = D/Total D*	*F = E * Total F*	*G = F/B or G = F/A*
Residential Uses		*units*	*per unit*				*per unit*
Very Low Density Residential	141.7	142	1.00	142	2.0%	$508,810	$3,583
Low Density Residential	332.0	1,826	1.00	1,826	25.8%	$6,542,861	$3,583
Low/Medium Density Residential	114.6	917	1.00	917	13.0%	$3,285,763	$3,583
Medium Density Residential	52.5	632	1.00	632	8.9%	$2,264,561	$3,583
High Density Residential	30.9	774	0.75	581	8.2%	$2,080,028	$2,687
Very High Density Residential	19.2	673	0.75	505	7.1%	$1,808,603	$2,687
Commercial Mixed Use	71.0	2,734	0.75	2,051	29.0%	$7,347,282	$2,687
Missing Middle	N/A	255	1.00	255	N/A	N/A	$3,583
Subtotal Residential Uses	**762.0**	**7,953**		**6,908**	**94.1%**	**$23,837,909**	
Nonresidential Uses		*sq. ft.*	*per acre*				*per acre*
Commercial Mixed Use	70.9	1,578,641	4.00	284	3.9%	$979,216	$13,804
Employment/Highway Commercial	38.2	665,950	4.00	153	2.1%	$527,875	$13,804
Subtotal Nonresidential Uses	**109.2**	**2,244,591**		**437**	**5.9%**	**$1,507,091**	
Total	**871.1**			**7,344**	**100.0%**	**$25,345,000**	

Source: Wood Rodgers; EPS.

[1] Based on SCWA water demand factors per residential unit/nonresidential acre. EPS has used the same allocation factors for other Sacramento County projects.

DRAFT

Table F-3
Upper Westside Public Facilities Financing Plan
Infrastructure Cost Allocation: Water Capacity - 85% Development Scenario

Water Capacity

Land Use	Land Uses: Developable Acres	Land Uses: Units/ Sq. Ft.	Cost Allocation Basis: Water Demand [1]	Cost Allocation Basis: Total Demand	Cost Allocation Basis: Distribution of Demand	Cost Allocation: Assigned Cost	Cost Allocation: Per Unit/ Acre
Formula	*A*	*B*	*C*	*D = B*C or D = A*C*	*E = D/Total D*	*F = E * Total F*	*G = F/B or G = F/A*
Residential Uses		*units*	*per unit*				*per unit*
Very Low Density Residential	141.7	142	1.00	142	2.0%	$1,016,595	$7,159
Low Density Residential	332.0	1,826	1.00	1,826	25.8%	$13,072,557	$7,159
Low/Medium Density Residential	114.6	917	1.00	917	13.0%	$6,564,915	$7,159
Medium Density Residential	52.5	632	1.00	632	8.9%	$4,524,565	$7,159
High Density Residential	30.9	774	0.75	581	8.2%	$4,155,870	$5,369
Very High Density Residential	19.2	673	0.75	505	7.1%	$3,613,567	$5,369
Commercial Mixed Use	71.0	2,734	0.75	2,051	29.0%	$14,679,780	$5,369
Missing Middle	N/A	255	1.00	255	N/A	N/A	$7,159
Subtotal Residential Uses	**762.0**	**7,953**		**6,908**	**94.1%**	**$47,627,850**	
Nonresidential Uses		*sq. ft.*	*per acre*				*per acre*
Commercial Mixed Use	70.9	43	4.00	284	3.9%	$1,956,461	$27,579
Employment/Highway Commercial	38.2	618,885	4.00	153	2.1%	$1,054,688	$27,579
Subtotal Nonresidential Uses	**109.2**	**618,928**		**437**	**5.9%**	**$3,011,150**	
Total	**871.1**			**7,344**	**100.0%**	**$50,639,000**	

Source: Wood Rodgers; SCWA; EPS.

[1] Based on SCWA water demand factors per residential unit/nonresidential acre. EPS has used the same allocation factors for other Sacramento County projects.

DRAFT

Table F-4
Upper Westside Public Facilities Financing Plan
Infrastructure Cost Allocation: UWSP Fee Program Sewer Facilities - 85% Development Scenario

Sewer

Land Use	Land Uses		Cost Allocation Basis			Cost Allocation	
	Developable Acres	Units/ Sq. Ft.	Sewer Demand [1]	Total Demand	Distribution of Demand	Assigned Cost [2]	Per Unit/ Acre
Formula	*A*	*B*	*C*	*D = B*C or D = B/1000*C*	*E = D/Total D*	*F = E*Total F*	*G = F/B or G = F/A*
Residential Uses		*units*	*per unit*				*per unit*
Very Low Density Residential	141.7	142	1.00	142	2.0%	$93,308	$657
Low Density Residential	332.0	1,826	1.00	1,826	25.9%	$1,199,862	$657
Low/Medium Density Residential	114.6	917	1.00	917	13.0%	$602,559	$657
Medium Density Residential	52.5	632	1.00	632	9.0%	$415,286	$657
High Density Residential	30.9	774	0.75	581	8.2%	$381,446	$493
Very High Density Residential	19.2	673	0.75	505	7.1%	$331,670	$493
Commercial Mixed Use	71.0	2,734	0.75	2,051	29.0%	$1,347,381	$493
Missing Middle	N/A	255	1.00	255	N/A	N/A	$657
Subtotal Residential Uses	**762.0**	**7,953**		**6,908**	**94.2%**	**$4,371,512**	
Nonresidential Uses		*sq. ft.*	*per 1k sq. ft.*				*per acre*
Commercial Mixed Use	70.9	1,578,641	0.39	304	4.2%	$192,657	$2,716
Employment/Highway Commercial	38.2	665,950	0.41	120	1.6%	$75,830	$1,983
Subtotal Nonresidential Uses	**109.2**	**2,244,591**		**424**	**5.8%**	**$268,488**	
Total	**871.1**			**7,332**	**100.0%**	**$4,640,000**	

Source: Sacramento Area Sewer District; Wood Rodgers; EPS.

[1] Reflects Regional SAN ESDs.
[2] See Table E-7 for detail on the calculation of sewer costs attributable to the UWSP Fee Program.

DRAFT

Table F-5
Upper Westside Public Facilities Financing Plan
Infrastructure Cost Allocation: UWSP Fee Program Storm Drainage Facilities - 85% Development Scenario

Storm Drainage

Land Use	Land Uses: Developable Acres	Land Uses: Units/ Sq. Ft.	Cost Allocation Basis: Impervious Area per Acre [1]	Cost Allocation Basis: Total Demand	Cost Allocation Basis: Distribution of Demand	Cost Allocation: Assigned Cost	Cost Allocation: Per Unit/ Sq. Ft.
Formula	*A*	*B*	*C*	*D = A*C*	*E = D/Total D*	*F = E*Total Cost*	*G = F/B or G = F/A*
Residential Uses		*units*					*per unit*
Very Low Density Residential	141.7	142	0.10	14	3.2%	$3,107,177	$21,882
Low Density Residential	332.0	1,826	0.40	133	30.0%	$29,127,848	$15,952
Low/Medium Density Residential	114.6	917	0.50	57	12.9%	$12,574,138	$13,712
Medium Density Residential	52.5	632	0.70	37	8.3%	$8,056,659	$12,748
High Density Residential	30.9	774	0.80	25	5.6%	$5,430,894	$7,017
Very High Density Residential	19.2	673	0.80	15	3.5%	$3,373,986	$5,013
Commercial Mixed Use [2]	71.0	2,734	0.90	64	14.4%	$14,025,086	$5,130
Missing Middle	N/A	255	0.50	N/A	N/A	N/A	$14,137
Subtotal Residential Uses	**762.0**	**7,953**		**345**	**77.8%**	**$75,695,786**	
Nonresidential Uses		*sq. ft.*	*per 1k sq. ft.*				*per acre*
Commercial Mixed Use	70.9	1,578,641	0.90	64	14.4%	$14,004,613	$197,417
Employment/Highway Commercial	38.2	665,950	0.90	34	7.8%	$7,549,601	$197,417
Subtotal Nonresidential Uses	**109.2**	**2,244,591**		**98**	**22.2%**	**$21,554,214**	
Total	**871.1**			**443**	**100.0%**	**$97,250,000**	

Source: Sacramento Area Sewer District; Wood Rodgers; EPS.

[1] Impervious area factors based on the Folsom Plan Area Specific Plan Infrastructure Fee Program Nexus Study. Impervious area factors based on similar product densities as the Folsom nexus study.
[2] Commercial Mixed Use Residential acreage included in Nonresidential. Commercial Mixed Use Residential fee per unit assumed to be equal to Very High Density Residential.

Table F-6
Upper Westside Public Facilities Financing Plan
Infrastructure Cost Allocation: UWSP Fee Program Backbone Amenities - 85% Development Scenario

Backbone Amenities

Land Use	Land Uses: Developable Acres	Land Uses: Units/ Sq. Ft.	Cost Allocation Basis: Persons Served per Unit/ 1k Sq. Ft.	Cost Allocation Basis: Total Persons Served	Cost Allocation Basis: Distribution of Demand	Cost Allocation: Assigned Cost	Cost Allocation: Per Unit/ Acre
Formula	*A*	*B*	*C*	*D = B*C or D = B/1000*C*	*E = D/Total D*	*F = E*Total F*	*G = F/B or G = F/A*
Residential Uses		*units*	*per unit*				*per unit*
Very Low Density Residential	141.7	142	3.00	426	1.8%	$2,516,181	$17,720
Low Density Residential	332.0	1,826	3.00	5,478	23.0%	$32,355,955	$17,720
Low/Medium Density Residential	114.6	917	3.00	2,751	11.5%	$16,248,856	$17,720
Medium Density Residential	52.5	632	3.00	1,896	8.0%	$11,198,775	$17,720
High Density Residential	30.9	774	2.50	1,935	8.1%	$11,429,130	$14,766
Very High Density Residential	19.2	673	2.50	1,683	7.1%	$9,937,732	$14,766
Commercial Mixed Use	71.0	2,734	2.50	6,835	28.7%	$40,371,112	$14,766
Missing Middle	N/A	255	3.00	765	N/A	N/A	$17,720
Subtotal Residential Uses	**762.0**	**7,953**		**21,769**	**88.1%**	**$124,057,740**	
Nonresidential Uses		*sq. ft.*	*per 1k sq. ft.*				*per acre*
Commercial Mixed Use	70.9	1,578,641	1.35	2,128	8.6%	$12,124,806	$170,918
Employment/Highway Commercial	38.2	665,950	1.20	802	3.2%	$4,572,554	$119,569
Subtotal Nonresidential Uses	**109.2**	**2,244,591**		**2,930**	**11.9%**	**$16,697,360**	
Total	**871.1**			**24,698**	**100.0%**	**$140,755,100**	

Source: Wood Rodgers; EPS.

DRAFT

Table F-7
Upper Westside Public Facilities Financing Plan
Infrastructure Cost Allocation: Fire Station - 85% Development Scenario

Fire Station

Land Use	Land Uses: Developable Acres	Land Uses: Units/ Sq. Ft.	Cost Allocation Basis: Persons Served per Unit/ 1k Sq. Ft.	Cost Allocation Basis: Total Persons Served	Cost Allocation Basis: Distribution of Demand	Cost Allocation: Assigned Cost	Cost Allocation: Per Unit/ Sq. Ft.
Formula	*A*	*B*	*C*	*D = B*C or D = B/1000*C*	*E = D/Total D*	*F = E*Total F*	*G = F/B or G = F/A*
Residential Uses		*units*	*per unit*				*per unit*
Very Low Density Residential	141.7	142	3.00	426	1.8%	$321,773	$2,266
Low Density Residential	332.0	1,826	3.00	5,478	23.0%	$4,137,734	$2,266
Low/Medium Density Residential	114.6	917	3.00	2,751	11.5%	$2,077,931	$2,266
Medium Density Residential	52.5	632	3.00	1,896	8.0%	$1,432,118	$2,266
High Density Residential	30.9	774	2.50	1,935	8.1%	$1,461,576	$1,888
Very High Density Residential	19.2	673	2.50	1,683	7.1%	$1,270,854	$1,888
Commercial Mixed Use	71.0	2,734	2.50	6,835	28.7%	$5,162,726	$1,888
Missing Middle	N/A	255	3.00	765	N/A	N/A	$2,266
Subtotal Residential Uses	**762.0**	**7,953**		**21,769**	**88.1%**	**$15,864,713**	
Nonresidential Uses		*sq. ft.*	*per 1k sq. ft.*				*per acre*
Commercial Mixed Use	70.9	1,578,641	1.35	2,128	8.6%	$1,550,541	$21,857
Employment/Highway Commercial	38.2	665,950	1.20	802	3.2%	$584,746	$15,291
Subtotal Nonresidential Uses	**109.2**	**2,244,591**		**2,930**	**11.9%**	**$2,135,287**	
Total	**871.1**			**24,698**	**100.0%**	**$18,000,000**	

Source: Wood Rodgers; EPS.

DRAFT

Table F-8
Upper Westside Public Facilities Financing Plan
Infrastructure Cost Allocation: Habitat/Farmland Mitigation Costs - 85% Development Scenario

Habitat/Farmland Mitigation

Land Use	Land Uses: Developable Acres	Land Uses: Units/ Sq. Ft.	Cost Allocation Basis: Mitigation per Acre	Cost Allocation Basis: Total Demand	Cost Allocation Basis: Distribution of Demand	Cost Allocation: Assigned Cost	Cost Allocation: Per Unit/ Sq. Ft.
Formula	*A*	*B*	*C*	*D = A*C*	*E = D/Total D*	*F = E*Total F*	*G = F/B or G = F/A*
Residential Uses		*units*					*per unit*
Very Low Density Residential	141.7	142	1.00	141.7	16.8%	$1,577,541	$11,109
Low Density Residential	332.0	1,826	1.00	332.0	39.3%	$3,697,116	$2,025
Low/Medium Density Residential	114.6	917	1.00	114.6	13.6%	$1,276,800	$1,392
Medium Density Residential	52.5	632	1.00	52.5	6.2%	$584,348	$925
High Density Residential	30.9	774	1.00	30.9	3.7%	$344,664	$445
Very High Density Residential	19.2	673	1.00	19.2	2.3%	$214,125	$318
Commercial Mixed Use	71.0	2,734	1.00	71.0	8.4%	$791,184	$318
Missing Middle	N/A	255	1.00	255	N/A	N/A	$925
Subtotal Residential Uses	**762.0**	**7,953**		**1,017.0**	**90.3%**	**$8,485,778**	
Nonresidential Uses		*sq. ft.*					*per acre*
Commercial Mixed Use	70.9	1,578,641	1.00	70.9	6.3%	$591,933	$8,344
Employment/Highway Commercial	38.2	665,950	1.00	38.2	3.4%	$319,099	$8,344
Subtotal Nonresidential Uses	**109.2**	**2,244,591**		**109.2**	**9.7%**	**$911,032**	
Total	**871.1**			**1,126.1**	**100.0%**	**$9,396,810**	

Source: Wood Rodgers; EPS.

Table F-9
Upper Westside Public Facilities Financing Plan
Summary of Habitat/Farmland Mitigation Costs [1] - 85% Development Scenario

Habitat/Farmland Mitigation

Item	Estimated Acreage [1]	Cost per Acre [2]	Total Costs
Assumption		*$32,500*	
Phase 1 Acreage	66.4		**$2,158,601**
Phase 2 Acreage	61.9		**$2,012,048**
Phase 3 Acreage	112.4		**$3,653,717**
Phase 4 Acreage	48.4		**$1,572,444**
Buildout Acreage	**289.1**		**$9,396,810**

Source: Wood Rodgers; EPS. See Table F-9 for detail on calculation of habitat mitigation costs attributable to the development of backbone infrastructure.

[1] Does not include acreage for schools or natural reserve.
[2] $32,500 per acre cost is an estimate based on fees paid by the Northlake development.

APPENDIX G:

Fee Calculation Backups

DRAFT

Table G-1
Upper Westside Public Facilities Financing Plan
Total Development Impact Fee Revenue by Phase

Item	Phase 1		Phase 2		Phase 3		Phase 4	
	Phase Total	Cumulative	Phase Total	Cumulative	Phase Total	Cumulative	Phase Total	Cumulative
Fee Program								
Sacramento Area Sewer District (SASD) Sewer Impact Fee	$4,569,176	$4,569,176	$3,566,217	$8,135,393	$11,810,200	$19,945,593	$4,333,717	$24,279,310
Regional SAN Impact Fee	$8,595,970	$8,595,970	$10,192,063	$18,788,033	$29,083,452	$47,871,485	$11,509,041	$59,380,526
SAFCA Fee	$5,944,900	$5,944,900	$4,336,536	$10,281,436	$11,729,575	$22,011,011	$2,356,050	$24,367,061
SCWA Water Transmission Zone Fee	$521,032	$521,032	$588,867	$1,109,898	$1,570,449	$2,680,347	$599,653	$3,280,000
SCWA Storm Drainage Zone Fee	$6,702,038	$6,702,038	$6,435,748	$13,137,786	$21,081,667	$34,219,453	$6,800,547	$41,020,000
Sacramento County Transportation Development Fee (SCTDF) - UWSP District	$15,861,419	$15,861,419	$18,266,023	$34,127,442	$62,028,026	$96,155,468	$23,145,691	$119,301,159
Sacramento County Transit Impact Fee (TIF) - District 6	$1,507,689	$1,507,689	$1,787,685	$3,295,374	$6,714,430	$10,009,804	$2,512,578	$12,522,382
SCTDF & TIF Admin. Fee - UWSP District	$599,271	$599,271	$710,965	$1,310,236	$2,672,435	$3,982,671	$1,000,260	$4,982,931
Sacramento County Transportation Mitigation Fee (Measure A)	$2,019,260	$2,019,260	$2,549,378	$4,568,638	$8,800,224	$13,368,862	$3,479,346	$16,848,208
Natomas Unified School District Fee	$14,073,020	$14,073,020	$12,365,463	$26,438,483	$32,240,355	$58,678,838	$9,383,195	$68,062,033
Sacramento County Library Impact Fee	$1,483,529	$1,483,529	$1,551,207	$3,034,736	$3,879,883	$6,914,619	$1,393,780	$8,308,399
RD 1000 Impact Fee	$252,649	$252,649	$221,444	$474,093	$789,393	$1,263,486	$305,566	$1,569,053
Habitat Mitigation Fee	$6,082,052	$6,082,052	$4,832,581	$10,914,633	$14,985,241	$25,899,874	$3,926,621	$29,826,495
Natomas Mutual Water Company Cancellation Fee	$654,990	$654,990	$520,476	$1,175,467	$1,784,092	$2,959,558	$655,305	$3,614,863
Sacramento County Affordable Housing Fee	$11,017,500	$11,017,500	$9,543,750	$9,543,750	$24,013,875	$24,013,875	$6,812,250	$6,812,250
Total	**$79,884,494**	**$79,884,494**	**$77,468,402**	**$146,335,396**	**$233,183,298**	**$369,974,944**	**$78,213,602**	**$424,174,671**

Source: EPS.

DRAFT

Table G-2
Upper Westside Public Facilities Financing Plan
Residential Development Impact Fee Revenue By Phase

Item	Phase 1		Phase 2		Phase 3		Phase 4	
	Phase Total	Cumulative	Phase Total	Cumulative	Phase Total	Cumulative	Phase Total	Cumulative
Fee Program								
Sacramento Area Sewer District (SASD) Sewer Impact Fee	$4,569,176	$4,569,176	$3,413,055	$7,982,230	$10,159,573	$18,141,803	$3,697,799	$21,839,602
Regional SAN Impact Fee	$8,595,970	$8,595,970	$9,501,211	$18,097,181	$23,605,691	$41,702,872	$9,005,412	$50,708,284
SAFCA Fee	$5,944,900	$5,944,900	$4,240,020	$10,184,920	$11,178,490	$21,363,410	$2,063,240	$23,426,650
SCWA Water Transmission Zone Fee	$521,032	$521,032	$575,913	$1,096,945	$1,430,849	$2,527,793	$545,871	$3,073,664
SCWA Storm Drainage Zone Fee	$6,702,038	$6,702,038	$5,837,900	$12,539,938	$14,638,680	$27,178,618	$4,318,331	$31,496,949
Sacramento County Transportation Development Fee (SCTDF) - District 6	$15,861,419	$15,861,419	$15,773,569	$31,634,988	$39,703,969	$71,338,957	$13,431,927	$84,770,884
Sacramento County Transit Impact Fee (TIF) - District 6	$1,507,689	$1,507,689	$1,450,586	$2,958,275	$3,695,153	$6,653,428	$1,198,814	$7,852,242
SCTDF & TIF Admin. Fee - District 6	$599,271	$599,271	$576,573	$1,175,844	$1,468,736	$2,644,580	$476,500	$3,121,080
Sacramento County Transportation Mitigation Fee (Measure A)	$2,019,260	$2,019,260	$2,171,988	$4,191,248	$5,413,828	$9,605,076	$2,006,896	$11,611,972
Natomas Unified School District Fee	$14,073,020	$14,073,020	$12,190,550	$26,263,570	$30,673,723	$56,937,293	$8,701,514	$65,638,807
Sacramento County Library Impact Fee	$1,483,529	$1,483,529	$1,551,207	$3,034,736	$3,879,883	$6,914,619	$1,393,780	$8,308,399
RD 1000 Impact Fee	$252,649	$252,649	$202,300	$454,949	$583,074	$1,038,023	$226,080	$1,264,104
Habitat Mitigation Fee	$6,082,052	$6,082,052	$4,554,306	$10,636,358	$11,986,281	$22,622,639	$2,771,246	$25,393,885
Natomas Mutual Water Company Cancellation Fee	$654,990	$654,990	$490,508	$1,145,499	$1,461,127	$2,606,625	$530,880	$3,137,505
Sacramento County Affordable Housing Fee	$11,017,500	$11,017,500	$9,543,750	$20,561,250	$24,013,875	$44,575,125	$6,812,250	$51,387,375
Total	**$79,884,494**	**$79,884,494**	**$72,073,437**	**$151,957,931**	**$183,892,930**	**$335,850,861**	**$57,180,540**	**$393,031,401**

Source: EPS.

DRAFT

Table G-3
Upper Westside Public Facilities Financing Plan
Nonresidential Impact Fee Revenue by Phase

Item	Phase 2 [2]		Phase 3		Phase 4	
	Phase Total	Cumulative	Phase Total	Cumulative	Phase Total	Cumulative
Fee Program						
Sacramento Area Sewer District (SASD) Sewer Impact Fee	$153,163	$153,163	$1,650,628	$1,803,790	$635,918	**$2,439,709**
Regional SAN Impact Fee	$690,852	$690,852	$5,477,761	$6,168,613	$2,503,629	**$8,672,242**
SAFCA Fee	$96,516	$96,516	$551,085	$647,601	$292,810	**$940,411**
SCWA Water Transmission Zone Fee	$12,954	$12,954	$139,600	$152,554	$53,782	**$206,336**
SCWA Storm Drainage Zone Fee	$597,848	$597,848	$6,442,987	$7,040,835	$2,482,216	**$9,523,051**
Sacramento County Transportation Development Fee (SCTDF) - District 6	$2,492,454	$2,492,454	$22,324,057	$24,816,511	$9,713,764	**$34,530,275**
Sacramento County Transit Impact Fee (TIF) - District 6	$337,099	$337,099	$3,019,278	$3,356,376	$1,313,764	**$4,670,141**
SCTDF & TIF Admin. Fee - District 6	$134,392	$134,392	$1,203,700	$1,338,091	$523,760	**$1,861,852**
Sacramento County Transportation Mitigation Fee (Measure A)	$377,390	$377,390	$3,386,396	$3,763,786	$1,472,450	**$5,236,236**
Natomas Unified School District Fee	$174,913	$174,913	$1,566,632	$1,741,545	$681,681	**$2,423,226**
Sacramento County Library Impact Fee [1]	$0	**$0**	$0	**$0**	$0	**$0**
RD 1000 Impact Fee	$19,144	$19,144	$206,319	$225,463	$79,486	**$304,949**
Habitat Mitigation Fee	$278,275	$278,275	$2,998,960	$3,277,235	$1,155,375	**$4,432,610**
Natomas Mutual Water Company Cancellation Fee	$29,968	**$29,968**	$322,965	**$352,933**	$124,425	**$477,358**
Sacramento County Affordable Housing Fee [1]	$0	**$0**	$0	**$0**	$0	**$0**
Total	**$5,394,966**	**$5,394,966**	**$49,290,367**	**$54,685,333**	**$21,033,061**	**$75,718,394**

Source: EPS.

[1] The Library Impact Fee and Affordable Housing Fee do not apply to nonresidential development.
[2] No nonresidential development is planned for Phase 1.

Table G-4
Upper Westside Public Facilities Financing Plan
Nonresidential Fees

Item	Fee Basis	Office	Retail	Hotel	Institutional [1]
Assumptions	*Net-to-Gross Acreage Ratio* *Building Height*	*0.8 Net-to-Gross* *5 Stories*	*0.8 Net-to-Gross* *2 Stories*	*0.8 Net-to-Gross* *5 Stories* *750 Bldg. SF per Room*	*0.8 Net-to-Gross* *2 Stories*
Impact Fee Program					
Sacramento Area Sewer District (SASD) Sewer Impact Fee	Per Net Acre	$22,360	$22,360	$22,360	$22,360
Regional SAN Impact Fee	Per Equivalent Dwelling Unit (ESD)	$6,479	$6,479	$6,479	$6,479
SAFCA Fee	Only applies to first story	$1.60 per SF	$1.60 per SF	$1.60 per SF	$1.60 per SF
SCWA Water Transmission Zone Fee	Per Acre	$1,513	$1,513	$1,513	$1,513
SCWA Storm Drainage Zone Fee	Per Acre	$69,823	$69,823	$69,823	$69,823
Sacramento County Transportation Development Fee (SCTDF) - District 6	Per SF/Hotel Room	$12.05	$12.05	$4,361.38	$12.05
Sacramento County Transit Impact Fee (TIF) - District 6	Per SF/Hotel Room	$1.63	$1.63	$588.74	$1.63
SCTDF & TIF Admin. Fee - District 6	Per SF/Hotel Room	$0.65	$0.65	$234.01	$0.65
Sacramento County Transportation Mitigation Fee (Measure A)	Per 1,000 SF/Hotel Room	$1,717.00	$2,146.00	$828.00	$1,330.00
Natomas Unified School District Fee	Per SF	$0.78	$0.78	$0.78	$0.78
RD 1000 Impact Fee	Per Acre	$2,236	$2,236	$2,236	$2,236
Habitat Mitigation Fee	Per Acre	$32,500	$32,500	$32,500	$32,500
Natomas Mutual Water Company Cancellation Fee	Per Acre	$3,500	$3,500	$3,500	$3,500

Source: EPS.

[1] Assumes all institutional is religious uses.

Table G-5
Upper Westside Public Facilities Financing Plan
Nonresidential Fee Revenue Detail

Fee	Fee Basis	Phase 1					Phase 2 [1]					Phase 3					Phase 4					Buildout
		Office	Retail	Hotel	Institutional	Phase 1 Total	Office	Retail	Hotel	Institutional	Phase 2 [1] Total	Office	Retail	Hotel	Institutional	Phase 3 Total	Office	Retail	Hotel	Institutional	Phase 4 Total	Total
Sacramento Area Sewer District (SASD) Sewer Impact Fee	Per Net Acre		-	-	-	-	$94,961	$27,569	$22,974	$7,658	**$153,163**	$1,008,438	$312,064	$247,594	$82,531	**$1,650,628**	$390,284	$118,451	$95,388	$31,796	**$635,918**	**$2,439,709**
Regional SAN Impact Fee	Per ESD		-	-	-	-	$175,074	$377,753	$116,232	$21,793	**$690,852**	$1,565,718	$3,053,188	$663,658	$195,196	**$5,477,761**	$681,683	$1,384,388	$352,624	$84,935	**$2,503,629**	**$8,672,242**
SAFCA Fee	Only applies to first story		-	-	-	-	$44,491	$32,292	$10,764	$8,970	**$96,516**	$254,032	$184,378	$61,459	$51,216	**$551,085**	$134,976	$97,966	$32,655	$27,213	**$292,810**	**$940,411**
SCWA Water Transmission Zone Fee	Per Net Acre						$8,031	$2,332	$1,943	$648	**$12,954**	$85,288	$26,393	$20,940	$6,980	**$139,600**	$33,008	$10,018	$8,067	$2,689	**$53,782**	**$206,336**
SCWA Storm Drainage Zone Fee	Per Net Acre						$370,666	$107,613	$89,677	$29,892	**$597,848**	$3,936,294	$1,218,096	$966,448	$322,149	**$6,442,987**	$1,523,417	$462,355	$372,332	$124,111	**$2,482,216**	**$9,523,051**
Sacramento County Transportation Development Fee (SCTDF) - District 6	Per SF/Hotel Room		-	-	-	-	$1,675,348	$486,391	$195,605	$135,109	**$2,492,454**	$14,830,051	$4,531,914	$1,751,969	$1,210,123	**$22,324,057**	$6,482,619	$1,942,263	$762,326	$526,555	**$9,713,764**	**$34,530,275**
Sacramento County Transit Impact Fee (TIF) - District 6	Per SF/Hotel Room		-	-	-	-	$226,624	$65,794	$26,405	$18,276	**$337,099**	$2,006,057	$613,031	$236,497	$163,693	**$3,019,278**	$876,902	$262,729	$102,906	$71,227	**$1,313,764**	**$4,670,141**
SCTDF & TIF Admin. Fee - District 6	Per SF/Hotel Room		-	-	-	-	$90,371	$26,237	$10,495	$7,288	**$134,392**	$799,961	$244,460	$94,002	$65,276	**$1,203,700**	$349,685	$104,769	$40,903	$28,403	**$523,760**	**$1,861,852**
Sacramento County Transportation Mitigation Fee (Measure A)	Per 1,000 SF/Hotel Room		-	-	-	-	$238,720	$86,622	$37,135	$14,912	**$377,390**	$2,113,128	$807,094	$332,608	$133,565	**$3,386,396**	$923,706	$345,900	$144,726	$58,118	**$1,472,450**	**$5,236,236**
Natomas Unified School District Fee	Per SF		-	-	-	-	$108,446	$31,484	$26,237	$8,746	**$174,913**	$959,954	$293,352	$234,995	$78,332	**$1,566,632**	$419,622	$125,723	$102,252	$34,084	**$681,681**	**$2,423,226**
Sacramento County Library Impact Fee [2]	Per Acre		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
RD 1000 Impact Fee	Per Acre		-	-	-	-	$11,870	$3,446	$2,872	$957	**$19,144**	$126,049	$39,006	$30,948	$10,316	**$206,319**	$48,783	$14,806	$11,923	$3,974	**$79,486**	**$304,949**
Habitat Mitigation Fee	Per Acre						$172,531	$50,090	$41,741	$13,914	**$278,275**	$1,832,192	$566,976	$449,844	$149,948	**$2,998,960**	$709,092	$215,209	$173,306	$57,769	**$1,155,375**	**$4,432,610**
Natomas Mutual Water Company Cancellation Fee							$18,580	$5,394	$4,495	$1,498	**$29,968**	$197,313	$61,059	$48,445	$16,148	**$322,965**	$76,364	$23,176	$18,664	$6,221	**$124,425**	**$477,358**
Total			**-**	**-**	**-**	**-**	**$3,235,712**	**$1,303,016**	**$586,575**	**$269,662**	**$5,394,966**	**$29,714,475**	**$11,951,011**	**$5,139,407**	**$2,485,475**	**$49,290,367**	**$12,650,140**	**$5,107,754**	**$2,218,072**	**$1,057,095**	**$21,033,061**	**$75,718,394**

Source: EPS.

[1] No nonresidential development is proposed in Phase 1.
[2] The Library Impact Fee does not apply to nonresidential development.

DRAFT

Table G-6
Upper Westside Public Facilities Financing Plan
Regional San Fee Calculation Detail

Detailed Use	% Mix		Estimated Area (Bldg. Sq Ft) [1] Phase 1	Phase 2	Phase 3	Phase 4	Estimated Area (Bldg. Sq Ft) [1]	Corresponding Cateogry from Regional San Ordinance	ESD Factor	Other Factors	Estimated ESDs Phase 1	Phase 2	Phase 3	Phase 4	Total ESDs
Town Center															
Office															
Mid-rise Office (approx. 8 bldgs. at 5 sty.) Professional offices	50%	81%	-	112,123	640,201	340,160	1,092,485	Office Buildings – Less than 200,000 sq. ft. (public and private)	0.2 ESD/1,000 sq. ft. of gross floor area		-	22	128	68	218
Specialized (approx. 2-3 bldgs. at 3-5 sty.) Biomed/Nursing school, labs, dorms, etc.	10%	16%	-	22,425	128,040	68,032	218,497	Schools – Middle, Junior High, and High Schools	2.5 ESD/100 average daily attendance	200 SF per student [2]	-	3	16	9	27
Specialized Urgent care clinic, medical, dental office	2%	3%	-	4,485	25,608	13,606	43,699	Medical, Dental, Massage Therapy Offices	0.4 ESD/1,000 sq. ft. of gross floor area		-	2	10	5	17
Office Subtotal	***62%***	**100%**	**-**	***139,033***	***793,850***	***421,799***	**1,354,681**				**-**	**27**	**154**	**82**	**263**
Hotel															
Hotel (approx. 3 bldgs. at 5 sty.) Overnight Lodging, conference, etc.	15%		-	*33,637*	*192,060*	*102,048*	327,746	Hotels and Motels	0.4 ESD/sleeping room	750 SF per room [3]	-	18	102	54	175
Retail															
Entertainment Theater, Gym, Clubs, Music, Micro-Brew, etc.	6%	33%	-	13,455	76,824	40,819	131,098	Gyms, Health Clubs, Tanning Salons	0.3 ESD/1,000 sq. ft. of gross floor area		-	4	23	12	39
Grocery, Restaurants (grocery=15K) Mkt, Deli, Food, Coffee, Bakery, etc.	5%	28%	-	11,212	64,020	34,016	109,249	Restaurants – Dine-In and Take-Out w/ Seating	4.7 ESD/1,000 sq. ft. of gross floor area		-	53	301	160	513
Shops and Services Furniture, Pet, Kinkos, UPS, Law, RE, etc.	7%	39%	-	15,697	89,628	47,622	152,948	Retail Stores – Less than 100,000 sq. ft.	0.1 ESD/1,000 sq. ft. of gross floor area		-	2	9	5	15
Retail Subtotal	***18%***		**-**	***40,364***	***230,472***	***122,458***	**393,295**				**-**	**58**	**333**	**177**	**568**
Institutional			-												
Institutional or Religious Agency offices, Meeting hall, church, civic, etc.	5%		-	*11,212*	*64,020*	*34,016*	109,249	Halls, Lodges, Auditoriums	0.3 ESD/1,000 sq. ft. of gross floor area		-	3	19	10	33
Total Town Center	**100%**		**-**	**186,125**	**1,062,734**	**564,666**	**2,184,970**								
Employment/ Highway Commercial															
Office															
Mid-rise Office (approx. 5 bldgs. at 5 sty.) Professional offices	60%		-	-	*436,860*	*116,178*	553,038	Office Buildings – Less than 200,000 sq. ft. (public and private)	0.2 ESD/1,000 sq. ft. of gross floor area		-	-	87	23	111
Hotel															
Hotels (approx. 2 bldgs at 5 sty.) Overnight Lodging, conference, etc.	15%		-	-	*109,215*	*29,045*	138,260	Hotels and Motels	0.4 ESD/sleeping room	750 SF per room [3]					74
Retail															
Supermarket, Restaurants Raley's, Drive-thru Fastfood, Rest., Coffee, etc.	10%	50%	-	-	72,810	19,363	92,173	Markets – High Impact	1.7 ESD/1,000 sq. ft. of gross floor area		-	-	124	33	157
Shops and Services Specialty Stores, Pet, etc.	5%	25%	-	-	36,405	9,682	46,087	Retail Stores – Less than 100,000 sq. ft.	0.1 ESD/1,000 sq. ft. of gross floor area		-	-	4	1	5
Entertainment Theater, Gym, Clubs, Music, Micro-Brew, etc.	5%	25%	-	-	36,405	9,682	46,087	Gyms, Health Clubs, Tanning Salons	0.3 ESD/1,000 sq. ft. of gross floor area		-	-	11	3	14
Retail Subtotal	***20%***		**-**	**-**	***145,620***	***38,726***	184,346				**-**	**-**	**138**	**37**	**175**
Institutional															
Institutional or Religious Agency offices, Meeting hall, civic, church. Etc.	5%		-	-	36,405	9,682	46,087	Halls, Lodges, Auditoriums	0.3 ESD/1,000 sq. ft. of gross floor area		-	-	11	3	14
Total Employment/ Highway Commercial	**100%**		**-**	**-**	**728,100**	**193,630**	**921,730**								

Source: Upper Westside Specific Plan Anticipated Land Use Mix for CMU and E/HC designations dated 11/06/2020; Sacramento Regional Sanitation District Ordinance SRSD#-0123 Adopted February 23, 2022; EPS.

[1] Totals may not match because of rounding.
[2] Source: Washington State Office of Financial Management Higher Education Facility Study 2020

APPENDIX H:

Schools Costs, Funding Detail, and Student Generation Rate Sensitivity Analysis

As described in **Chapter 6** of this financing plan, the exact number of students that could be generated by development under the UWSP is uncertain. As such, this Financing Plan does not prescribe a set amount of supplemental school mitigation funding that the Project will be required to contribute.

This technical appendix presents the results of a sensitivity analysis to estimate the range of students that could be generated by development under the Upper Westside Specific Plan (UWSP or Project).

The SGRs referenced in **Chapter 5** were provided by the district for and are applicable for 2023-2024. The rates provided by the district for 2023-2024 multifamily SGRs are nearly identical to rates developed by the NUSDs 2022 School Facilities Needs Analysis (SFNA), with the exception of high school student generation. The 2022 SFNA estimated that multifamily development would generate 0.09 high school students per unit while the district provided 2023-2024 rates estimate that multifamily development would generate 0.10 high school students per unit.

These student generates rates are based on a statutorily defined process for surveying actual student generation from new development within the NUSDs boundaries.[17] From the 2022 SFNA, SGRs for single-family detached units were based on matching students to nearly 3,500 units in the NUSD boundary. However, rates for single-family attached units were based on students matching to only 221 units, and the preparers of the SFNA noted that there were not enough new multifamily units within the district to estimate SGRs for multifamily units. Instead, SGRs for multifamily units were estimated based on multifamily units in the Folsom Cordova Unified School District (FCUSD), a largely suburban district drawing from the cities of Rancho Cordova and Folsom, which are 10 miles and 20 miles away from the Sacramento city center respectively, whereas most of the multifamily proposed in the UWSP is urban in nature, and less than 4 miles from the Sacramento city center.

In addition, the units in the FCUSD that were used to estimate student generation rates in the 2022 SFNA for multifamily units in the NUSD have significant differences compared to the units proposed in the UWSP. Most of the recently constructed multifamily units in the FCUSD are garden style apartments with an average density of 27 units per acre, as shown in **Table H-1**. However, the multifamily units proposed in the UWSP are significantly denser than the multifamily units located in the FCUSD. While the 910 HDR units in the UWSP have an average density of 25 units per acre, similar to the units in the FCUSD, more than 80 percent of the multifamily units in the UWSP are either VHDR, with an average density of 35 units per acre, or CMU, with an average density of 40 units per acre. Overall, these the UWSP is projected to contain approximately 4,000 high-density VHDR and CMU multifamily units, more than 40 percent of the total number of dwelling units proposed in the Plan Area.

[17] California Government Code Section 65995.6 states that the projection of student generation shall be based on "student generation rates of new residential units constructed during the previous five years that are of a similar type of unit to those anticipated to be constructed either in the school district or the city or county in which the school district is located."

Consequently, there is some uncertainty regarding the number of new students that may be generated by the higher density Project multifamily units.

Given these differences in both the multifamily units and the context of the Plan Area and proposed developments and the large share of high-density multifamily units proposed in the UWSP, EPS examined SGRs from other school districts that have multifamily development similar to that proposed in the UWSP. However, all further analysis of school facilities costs and funding sources in this Financing Plan uses NUSDs currently adopted student generation rates.

Because of the difference in density between multifamily development proposed in the UWSP and the multifamily development used to develop NUSD's SGRs, this sensitivity analysis examines multifamily SGRs from four comparable unified school districts in Northern California: (1) Sacramento City Unified School District; (2) Gilroy Unified School District; (3) Dublin Unified School Districts; and (4) Pleasanton Unified School Districts. These districts were chosen because they serve students from a mixture of urban and suburban neighborhoods, similar to NUSD.

Table H-2 presents the summary of the student generation rate comparison. As shown in this table, the average of the comparable districts multifamily SGRs are significantly lower than NUSD's rates. NUSD projects 0.2 K-8 students and 0.1 high school students per multifamily unit, while the average of the examined districts' project 0.15 K-8 students and 0.04 high school students per multifamily unit.

Applying the average of the examined districts' SGRs to the UWSP's proposed multifamily development, while holding single-family SGRs constant, results in a total of 2,247 and 786 K-8 and high school students generated, respectively. This is approximately 9 percent less K-8 students and 26 percent less high school students than is projected by NUSD's current student generation rates. Examining the student generation rates from other districts individually, the difference in student generation is most pronounced for high school students, with the other districts' high school student generation rates ranging from 19 to 60 percent of NUSDs high school student generation rate, as shown in **Table H-3**.

Based on the stated capacities of NUSD schools of 1,000 student per K-8 school and 1,500 per high school, the number of schools needed to house students generated by the UWSP could vary significantly based on the multifamily unit student generation rates described above, even while holding student generation from single-family units constant. As shown in **Table H-4** and the number of high schools needed to house students generated by UWSP development could fall between 0.5 and 0.7 if using SGRs from comparable districts, while the number of K-8 schools needed could be between 2.1 and 2.7.

Because this Financing Plan uses the number of students generated by the UWSP to estimate the Project's proportionate share of school costs, this sensitivity analysis also examines how the UWSP's proportionate share of school costs could change based on different student generation rates.

Table H-5 analyzes what the Project's proportionate share of costs would be if the share were calculated using one of the comparable districts' multifamily SGRs. As shown in this table, the Plan Area's proportionate share of school costs could fall between $285 million to $346 million.

As described in **Chapter 6** of this Financing Plan, developers may have to enter into school mitigation agreements with NUSD to fund the gap between existing funding sources and the proportional share of school costs for the project. Because the Project's proportional share of school costs may change depending on updated student generation rates, **Table H-6** analyzes the gap between the Project's proportional schools' costs and existing funding sources based on using comparable school districts' multifamily SGRs. The funding gaps under these various SGR scenarios are compared to total projected revenue from existing Level II fees from residential development expected under the UWSP (approximately $68.2 million) to generate a school mitigation fee "multiplier." Applying this multiplier to the existing Level II fee calculates a fee amount which, if charged to UWSP development in addition to the existing Level II fee, would raise sufficient revenue to cover the funding gap under the various SGR scenarios.

As shown in **Table H-6**, the total funding gap could be between approximately 0.8 and 2.2 times the revenue raised from the existing Level II fee. **Table H-7** shows the supplemental mitigation fee that would be charged to each residential land use type under the various SGR scenarios, as well as what the total NUSD fee (Existing Level II plus Supplemental Mitigation Fee) and total per-square-foot fee would be for residential development.

As demonstrated above, the number of students that could be generated by UWSP development is currently uncertain. Comparable school districts that currently serve higher density development similar to that proposed by the UWSP show that the number of students generated by multifamily development can range widely. As such, further analysis of current student generation should be undertaken when residential development is proposed under the UWSP to more accurately calculate the Project's demand for school facilities and fair share of school facility funding.

Table H-1
Upper Westside Public Facilities Financing Plan
NUSD Multifamily Student Generation Rate Study Properties

Property Address	Property Name	Jurisdiction	Number Of Units	Land Area (AC)	Density (Units/Acre)	Year Built
125 E Bidwell St	Bidwell Pointe	Folsom	140	4.09	34.2	2019
425 E Bidwell St	Bidwell Place	Folsom	75	3.40	22.1	2023
1105 Blue Ravine Rd	Peterson Place	Folsom	72	10.16	7.1	2022
1550 Broadstone Pky	Talavera	Folsom	293	11.54	25.4	2019
2075 Iron Point Rd	Revel Folsom Apartments	Folsom	166	6.02	27.6	2022
101 Pique Loop	Pique at Iron Point	Folsom	327	11.80	27.7	2018
75 Scholar Way	Sage at Folsom	Folsom	111	4.16	26.7	2023
525 Willard Dr	Hub Apartments	Folsom	230	10.10	22.8	2019

Source: CoStar; EPS.

DRAFT

Table H-2
Upper Westside Public Facilities Financing Plan
Student Generation Rate Comparison

Unit Type	Number of Dwelling Units	2023-24 NUSD SGRs [1]				Average Multifamily Comparables			
		Elementary	Middle	Total K-8	High School	Elementary	Middle	Total K-8	High School
Student Generation Rates									
Single-Family Detached [2]	3,396	N/A	N/A	0.380	0.140	N/A	N/A	0.3800	0.1400
Single-Family Attached [2]	743	N/A	N/A	0.280	0.090	N/A	N/A	0.2800	0.0900
Multifamily	5,217	N/A	N/A	0.200	0.100	0.1198	0.0332	0.1530	0.0430
Total	**9,356**								
Students Generated									
Single-Family Detached	3,396	N/A	N/A	1,290	475	N/A	N/A	1,290	475
Single-Family Attached	743	N/A	N/A	208	67	N/A	N/A	208	67
Multifamily	5,217	N/A	N/A	1,043	522	N/A	N/A	798	224
Total	**9,356**			**2,542**	**1,064**			**2,297**	**767**

Sources: Dublin Unified School District School Facilities Needs Analysis, July 12, 2022; Gilroy Unified School District 2022 Developer Fee Justification Study, March 2022; Sacramento City Unified School District Developer Fee Justification Report, March 2012; Pleasanton Unified School District 7-Year Student Population Projections, January 5, 2023; EPS.

[1] See Table H-3 for detail of student generation rates from comparable school districts.
[2] As this sensitivity analysis only examines multifamily development, single-family SGRs from NUSD are used for the other districts.

Table H-3
Upper Westside Public Facilities Financing Plan
Student Generation Rate Comparison Detail

School District	Multifamily Student Generation Rates		Multifamily Students Generated [1]			
	K-8	High School	K-8		High School	
			Total	As % of NUSD	Total	As % of NUSD
Natomas Unified	**0.200**	**0.100**	**978**		**498**	
Sacramento City Unified	0.2200	0.0400	1,096	112%	199	40%
Gilroy Unified	0.1124	0.0589	560	57%	293	59%
Dublin Unified	0.1055	0.0185	525	54%	92	19%
Pleasanton Unified	0.1740	0.0545	867	89%	271	55%
Average	**0.1530**	**0.0430**	**762**	78%	**214**	43%

Sources: Dublin Unified School District School Facilities Needs Analysis, July 12, 2022; Gilroy Unified School District 2022 Developer Fee Justification Study, March 2022; Sacramento City Unified School District Developer Fee Justification Report, March 2012; Pleasanton Unified School District 7-Year Student Population Projections, January 5, 2023; EPS.

[1] Assuming development of 4,981 multifamily units as envisioned in the UWSP.

Table H-4
Upper Westside Public Facilities Financing Plan
School Facilities Needs Comparison

Type of School	Student Capacity	Multifamily Dwelling Unit SGR Used [1]					
		Sacramento City Unified	Gilroy Unified	Dublin Unified	Pleasanton Unified	**Average Comparables**	**Natomas Unified**
Students Generated by UWSP Development							
K-8	1,000	2,594	2,058	2,024	2,365	2,260	**2,542**
High School	1,500	742	836	634	814	756	**1,064**
Number of Schools Needed for UWSP Students							
K-8	1,000	2.59	2.06	2.02	2.37	2.26	**2.54**
High School	1,500	0.49	0.56	0.42	0.54	0.50	**0.71**

Source: See Table 5-3 for detail on SGRs for multifamily dwelling units from comprable school districts.

[1] This table compares how many students would be generated by UWSP units if different student generation rates for multifamily dwelling units calculated by other comparable districts were used, rather than NUSDs student generation rates. It compares students generated by UWSP under these different SGRs to the stated capacity of NUSD's planned schools within the Plan Area, and then calculates the number of schools needed to serve students generated by UWSP based on the different SGRs and the stated capacity of NUSD schools.

Table H-5
Upper Westside Public Facilities Financing Plan
Project Schools Proportionate Cost Comparison

Multifamily SGRs	Student Capacity	UWSP Students Generated	UWSP Fair Share (Number of Schools)	Construction Cost Per School (Rounded)	UWSP Proportional Share ($2023) [1]
Sacramento City Unified					
K-8	1,000	2,594	2.6	$81,030,000	$232,314,370
High School	1,500	742	0.5	$203,700,000	$100,700,000
Total					**$333,014,370**
Gilroy Unified					
K-8	1,000	2,058	2.1	$81,030,000	$188,885,888
High School	1,500	836	0.6	$203,700,000	$113,490,000
Total					**$302,375,888**
Dublin Unified					
K-8	1,000	2,024	2.0	$81,030,000	$186,100,976
High School	1,500	634	0.4	$203,700,000	$86,160,000
Total					**$272,260,976**
Pleasanton Unified					
K-8	1,000	2,365	2.4	$81,030,000	$213,748,290
High School	1,500	814	0.5	$203,700,000	$110,510,000
Total					**$324,258,290**
Natomas Unified					
K-8	**1,000**	**2,542**	**2.5**	**$81,030,000**	$228,050,572
High School	**1,500**	**1,064**	**0.7**	**$203,700,000**	**$144,480,000**
Total					**$372,530,572**
Average Other District SGRs					
K-8	1,000	2,260	2.3	$81,030,000	$205,262,381
High School	1,500	756	0.5	$203,700,000	$102,710,000
Total					**$307,972,381**

Sources: Dublin Unified School District School Facilities Needs Analysis, July 12, 2022; Gilroy Unified School District 2022 Developer Fee Justification Study, March 2022; Sacramento City Unified School District Developer Fee Justification Report, March 2012; Pleasanton Unified School District 7-Year Student Population Projections, January 5, 2023; EPS.

[1] Includes cost of full site acquisition for all three K-8 schools and proportional cost of construction for K-8 schools and high schools.

Table H-6
Upper Westside Public Facilities Financing Plan
Supplemental Mitigation Fee Calculations Detail

District SGR	UWSP Proportional School Cost	UWSP Proportional School Gap	UWSP Supplemental Mitigation Multiplier [1]
Dublin Unified	$272,260,976	$46,330,976	0.68
Gilroy Unified	$302,375,888	$76,445,888	1.12
Average Other District SGRs	$307,972,381	$82,042,381	1.20
Pleasanton Unified	$324,258,290	$98,328,290	1.44
Sacramento City Unified	$333,014,370	$107,084,370	1.57
Natomas Unified	$372,530,572	$146,600,572	2.15

Source: Natomas Unified School District; EPS.

[1] Multiplier derived from ther ratio of school funding gap amount to total estimated revenue from existing NUSD impact fees charged to residential development in the Plan Area ($68,225,407).

Table H-7
Upper Westside Public Facilities Financing Plan
Supplemental Mitigation Fee Amount Scenarios

District SGR Scenario	Total Supplemental Mitigation Fee Per Unit						
	VLDR	LDR	LMDR	MDR	HDR	VHDR	Mixed-Use
Dublin Unified	$9,758	$8,132	$7,156	$5,855	$3,253	$2,602	$2,602
Gilroy Unified	$16,101	$13,418	$11,808	$9,661	$5,367	$4,294	$4,294
Average Other District SGRs	$17,280	$14,400	$12,672	$10,368	$5,760	$4,608	$4,608
Pleasanton Unified	$20,710	$17,259	$15,188	$12,426	$6,903	$5,523	$5,523
Sacramento City Unified	$22,555	$18,796	$16,540	$13,533	$7,518	$6,015	$6,015
Natomas Unified	$30,878	$25,731	$22,644	$18,527	$10,293	$8,234	$8,234
	Total NUSD Fees Per Unit (Including Existing Level II Fee)						
Dublin Unified	$24,128	$20,107	$17,694	$14,477	$8,043	$6,434	$6,434
Gilroy Unified	$30,471	$25,393	$22,346	$18,283	$10,157	$8,126	$8,126
Average Other District SGRs	$31,650	$26,375	$23,210	$18,990	$10,550	$8,440	$8,440
Pleasanton Unified	$35,080	$29,234	$25,726	$21,048	$11,693	$9,355	$9,355
Sacramento City Unified	$36,925	$30,771	$27,078	$22,155	$12,308	$9,847	$9,847
Natomas Unified	$45,248	$37,706	$33,182	$27,149	$15,083	$12,066	$12,066

	Total NUSD Fees Per Square Foot (for Residential Development)
Dublin Unified	$8.04
Gilroy Unified	$10.16
Average Other District SGRs	$10.55
Pleasanton Unified	$11.69
Sacramento City Unified	$12.31
Natomas Unified	$15.08

Sources: Dublin Unified School District School Facilities Needs Analysis, July 12, 2022; Gilroy Unified School District 2022 Developer Fee Justification Study, March 2022; Sacramento City Unified School District Developer Fee Justification Report, March 2012; Pleasanton Unified School District 7-Year Student Population Projections, January 5, 2023; EPS.

DRAFT

Table H-8
Upper Westside Public Facilities Financing Plan
Estimated Assessed Value by Phase

Land Use	Estimated Assessed Value per Unit/ Bldg. Sq. Ft.	Phase 1		Phase 2		Phase 3		Phase 4		Buildout	
		Dwelling Units/ Bldg. Sq. Ft.	Estimated Assessed Value	Dwelling Units/ Bldg. Sq. Ft.	Estimated Assessed Value	Dwelling Units/ Bldg. Sq. Ft.	Estimated Assessed Value	Dwelling Units/ Bldg. Sq. Ft.	Estimated Assessed Value	Dwelling Units/ Bldg. Sq. Ft.	Estimated Assessed Value
Residential Uses	*Per Unit*										
Very Low Density Residential (VLDR)	$850,000	-	-	-	-	71	$59,853,000	97	$81,771,000	168	$141,624,000
Low Density Residential (LDR)	$740,000	664	$486,712,000	372	$272,676,000	1,113	$815,829,000	-	-	2,149	$1,575,217,000
Low/Medium Density Residential (LMDR)	$660,000	364	$237,692,000	262	$171,086,000	453	$295,809,000	-	-	1,079	$704,587,000
Medium Density Residential (MDR)	$570,000	169	$95,147,000	105	$59,115,000	370	$208,310,000	99	$55,737,000	743	$418,309,000
High Density Residential (HDR) [1]	$435,000	173	$74,649,500	368	$158,792,000	-	-	369	$159,223,500	910	$392,665,000
Very High Density Residential (VHDR) [1]	$400,000	-	-	266	$105,469,000	262	$103,883,000	263	$104,279,500	791	$313,631,500
Commercial Mixed Use (CMU) [2]	$400,000	-	-	336	$133,224,000	1,920	$761,280,000	960	$380,640,000	3,216	$1,275,144,000
Subtotal Residential		**1,370**	**$894,200,500**	**1,709**	**$900,362,000**	**4,189**	**$2,244,964,000**	**1,788**	**$781,651,000**	**9,056**	**$4,821,177,500**
Nonresidential Land Uses	*Per Bldg. Sq. Ft*										
Office	$400	-	-	139,033	$55,613,226	1,230,710	$492,283,855	537,977	$215,190,679	1,907,719	$763,087,760
Retail	$350	-	-	40,364	$14,127,553	376,092	$131,632,366	161,184	$56,414,290	577,641	$202,174,210
Hotel	$500	-	-	33,637	$16,818,516	301,275	$150,637,698	131,093	$65,546,286	466,005	$233,002,500
Institutional	$0	-	-	11,212	-	100,425	-	43,698	-	155,335	-
Subtotal Nonresidential		**-**	**-**	**224,247**	**$86,559,296**	**2,008,503**	**$774,553,919**	**873,950**	**$337,151,255**	**3,106,700**	**$1,198,264,470**
Total			**$894,200,500**		**$986,921,296**		**$3,019,517,919**		**$1,118,802,255**		**$6,019,441,970**

[1] Assumes 50% of HDR, VHDR, and CMU residential units are owner occupied.

DRAFT

Table H-9
Upper Westside Public Facilities Financing Plan
Estimated Cumulative Assessed Value by Phase

Land Use	Estimated Assessed Value per Unit/ Bldg. Sq. Ft.	Phase 1 Dwelling Units/ Bldg. Sq. Ft.	Phase 1 Estimated Assessed Value	Phase 2 Dwelling Units/ Bldg. Sq. Ft.	Phase 2 Estimated Assessed Value	Phase 3 Dwelling Units/ Bldg. Sq. Ft.	Phase 3 Estimated Assessed Value	Phase 4/ Buildout Dwelling Units/ Bldg. Sq. Ft.	Phase 4/ Buildout Estimated Assessed Value
Residential Uses	*Per Unit*								
Very Low Density Residential (VLDR)	$850,000	-	-	-	-	71	$59,853,000	168	$141,624,000
Low Density Residential (LDR)	$740,000	664	$486,712,000	1,036	$759,388,000	2,149	$1,575,217,000	2,149	$1,575,217,000
Low/Medium Density Residential (LMDR)	$660,000	364	$237,692,000	626	$408,778,000	1,079	$704,587,000	1,079	$704,587,000
Medium Density Residential (MDR)	$570,000	169	$95,147,000	274	$154,262,000	644	$362,572,000	743	$418,309,000
High Density Residential (HDR) [1]	$435,000	173	$74,649,500	541	$231,548,000	541	$231,548,000	910	$389,480,000
Very High Density Residential (VHDR) [1]	$400,000	-	-	266	$104,538,000	528	$207,504,000	791	$310,863,000
Commercial Mixed Use (CMU) [2]	$400,000	-	-	336	$132,048,000	2,256	$886,608,000	3,216	$1,263,888,000
Subtotal Residential		**1,370**	**$894,200,500**	**3,079**	**$1,790,562,000**	**7,268**	**$4,027,889,000**	**9,056**	**$4,803,968,000**
Nonresidential Land Uses									
Office	$400	-	-	139,033	$55,613,226	1,369,743	$547,897,081	1,907,719	$763,087,760
Retail	$350	-	-	40,364	$14,127,553	416,457	$145,759,920	577,641	$202,174,210
Hotel	$500	-	-	33,637	$16,818,516	334,912	$167,456,214	466,005	$233,002,500
Institutional	$0	-	-	11,212	-	111,637	-	155,335	-
Subtotal Nonresidential		**-**	**-**	**224,247**	**$86,559,296**	**2,232,750**	**$861,113,215**	**3,106,700**	**$1,198,264,470**
Total			**$894,200,500**		**$1,877,121,296**		**$4,889,002,215**		**$6,002,232,470**

[1] Assumes 50% of HDR, VHDR, and CMU residential units are owner occupied.

DRAFT

Table H-10
Upper Westside Public Facilities Financing Plan
Estimated UWSP School Bond Capacity

Item	Assumptions	Estimated Bond Sizing			
		Phase 1	Phase 2	Phase 3	Phase 4/Buildout
Maximum Special Taxes Available for Debt Service					
Estimated Annual Maximum Special Taxes [1]		**$536,520**	**$1,126,273**	**$2,933,401**	**$3,601,339**
Less Estimated Administration Costs	*4%*	*($22,000)*	*($46,000)*	*($118,000)*	*($145,000)*
Less Delinquency Coverage	*10%*	*($54,000)*	*($113,000)*	*($293,000)*	*($360,000)*
Adjustment for Rounding		*$9,480*	*$2,727*	*$7,599*	*$3,661*
Estimated Gross Debt Service (Rounded)		**$470,000**	**$970,000**	**$2,530,000**	**$3,100,000**
Bond Proceeds and Bond Size					
Total Bond Size		**$7,656,000**	**$15,801,000**	**$41,211,000**	**$50,496,000**
Adjustment for Rounding		*$44,000*	*$99,000*	*$89,000*	*$4,000*
Total Bond Size (Rounded)		$7,700,000	$15,900,000	$41,300,000	$50,500,000
Increase for Annual Escalation [2]		*$1,540,000*	*$3,180,000*	*$8,260,000*	*$10,100,000*
Total Bond Size (Rounded)		**$9,240,000**	**$19,080,000**	**$49,560,000**	**$60,600,000**
Estimated Bond Proceeds					
Rounded Bond Size		**$9,240,000**	**$19,080,000**	**$49,560,000**	**$60,600,000**
Less Capitalized Interest	*12 months*	*($416,000)*	*($859,000)*	*($2,230,000)*	*($2,727,000)*
Less Bond Reserve Fund	*1-yr. debt service*	*($470,000)*	*($970,000)*	*($2,530,000)*	*($3,100,000)*
Less Issuance Cost	*4%*	*($370,000)*	*($763,000)*	*($1,982,000)*	*($2,424,000)*
Estimated Bond Proceeds		**$7,984,000**	**$16,488,000**	**$42,818,000**	**$52,349,000**
Assumptions [3]					
Interest Rate	4.50%				
Term	30 years				
Annual Escalation	2.00%				

Source: EPS.

[1] Based on a tax rate of $60 per $100,000 of assessed value. SeeTable H-9 for further detail on assessed value of UWSP development.
[2] Assumes assessed value is escalated 2.0% annually for 30 years, which increases total bond size by approximately 20%.
[3] Estimated bond sizing based on conservative assumptions. The interest rate will be determined at the time of the bond sale; the bond term could be 25 to 30 years or more. This analysis is based on an assumed 30 years.

APPENDIX I:

Detailed Infrastructure and
Public Facilities Cost Estimates
(Under Separate Cover)