

Public Hearing Draft

Upper Westside Specific Plan Urban Services Plan

The Economics of Land Use



Prepared for:
Sacramento County

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

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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

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1. Introduction

Sacramento County (County) retained Economic & Planning Systems, Inc. (EPS) to prepare the Upper Westside Urban Services Plan (Urban Services Plan) for the Upper Westside Specific Plan project (Project). At buildout, the Project is envisioned to contain approximately 26,000 residents and 9,200 employees on nearly 2,900 acres in unincorporated Sacramento County.

The project will require a full complement of urban services and infrastructure. The purpose of the Urban Services Plan is to describe the service levels and financing strategy to fund an urban level of public services that will be provided to the Project's future residents, businesses, and employees.

Project Context and Service Delivery Structure

The delivery of urban services to the Project will largely be provided by Sacramento County and County-affiliated agencies, as shown in **Table 1-1**. These agencies may provide the services directly with their staff or may contract out these services to external service providers. As the Project will not fully fund the cost-of-service provision through property tax revenues, supplemental funding will be required. This Urban Services Plan envisions that a special tax through a proposed Upper Westside Community Facilities District (CFD) will be levied on developed properties to ensure that the County and other service agencies are fully compensated for the cost of providing services to the Project.

Related Documents

Information regarding the implementation of the Upper Westside Specific Plan (UWSP) can be found in the following related documents:

- **Upper Westside Specific Plan.** The UWSP document describes the vision, land use regulation, transportation network, and other key features of the development of the UWSP area.
- **UWSP Public Facilities Financing Plan (PFFP).** The PFFP describes the backbone infrastructure and public facilities needed to serve the Plan Area, the costs of these facilities, and the potential strategies for financing these improvements.
- **UWSP Fiscal Impact Analysis (FIA).** The FIA describes the impacts to the County's finances resulting from the Project, comparing the County revenues generated by the Project with the County's cost of providing services to the Project.

Table 1-1
Sacramento County
Upper Westside Specific Plan Urban Services Plan
Summary of Service Providers

Service	Responsible Agency	Funding Source
Sacramento County		
Domestic Water	Sacramento County Water Agency (SCWA) Zone [1]	Service Charges
Sanitary Sewer - collection system	Sacramento Area Sewer District	Service Charges
Sanitary Sewer - conveyance and treatment	Sacramento Regional County Sanitation District	Service Charges
Storm Drainage Maintenance - Flood Control	County Stormwater Utility - SCWA Zone 12/ RD-1000	Bimonthly fees & Proposed UWSP CFD
Roads in the Public ROW Maintenance	County Department of Transportation	County Roads Fund & Proposed UWSP CFD
Medians and frontages in Public ROW	County Department of Transportation	Proposed UWSP CFD
Safety and Street Lighting	County Service Area 1	Annual charge on property tax bill
Solid Waste	County Department of Waste Management and Recycling	Service Charges
Law Enforcement	County Sheriff	County General Fund & County Police Services CFD 2005-1 Special Tax
Animal Control	County Department of Animal Care and Regulation	County General Fund
Code Enforcement	County Code Enforcement Division	County General Fund
General Government	County	County General Fund
Parks Maintenance	Sacramento County Regional Parks	Proposed UWSP CFD
Westside Canal Maintenance	TBD	Proposed UWSP CFD
Independent Agencies		
Transit Service	Sacramento County Regional Transit	Sacramento County CSA-10 UWSP Benefit Zone
Trip Reduction Services	TBD	Sacramento County CSA-10 UWSP Benefit Zone
Schools	Natomas Unified School District	Property taxes/ State funding
Fire Protection	Natomas Fire Protection District via City of Sacramento Fire Department	Property taxes
Library	Sacramento Public Library Authority	Property taxes
Electricity	Sacramento Municipal Utility District	Service Charges
Natural Gas	Pacific Gas and Electric	Service Charges

Source: Sacramento County; EPS.

[1] Assumes that SCWA will create a new project-specific service zone with wholesale water from the City of Sacramento.

Table 1-2 compares the contents of the FIA and this USP.

Table 1-2. Comparison of Fiscal Impact Analysis and Urban Services Plan

Item	Fiscal Impact Analysis	Urban Services Plan
County Services	General Government Law Enforcement Social Services	
	Road Fund	Road Fund
Fire Protection	Natomas Fire Protection District Costs and Revenues	Natomas Fire Protection District Costs and Revenues
Project CFD-Funded Services		Road Maintenance Detention Basin and Drainage Maintenance Parks, Trails, and Open Space Maintenance
Project CSA Services		Transit Transportation Demand Management Services

Source: EPS.

Summary of Urban Services Plan

At buildout, this Urban Services Plan estimates that the cost of project-specific services will total approximately \$15.2 million per year, as shown in **Table 1-3**. These services will be funded by special taxes levied through a County Service Area (CSA) and CFD. The total annual special tax for the road maintenance, drainage maintenance, and parks, trails, and open space maintenances funded by the CFD will be between approximately \$750 and \$1,600 per dwelling unit, as shown in **Table 1-4**. **Table 1-5** summarizes the annual CSA special tax, which will be between \$235 and \$415 per dwelling unit and fund transit and transportation demand management (TDM) services. The total special tax burden, shown in **Table 1-6**, for urban services will be between approximately \$1,000 and \$2,000 per unit.

Feasibility of Urban Services Plan

State of California guidelines suggest that special taxes and assessments do not exceed two percent of the sales price of residential properties. **Table 1-7** summarizes the existing property taxes and new taxes that would be levied on development within the UWSP to fund new infrastructure and services.

Table 1-3
Sacramento County
Upper Westside Specific Plan Urban Services Plan
Total Annual Costs at Buildout, including Long-Term Repair and Replacement (2024\$ Rounded)

Service Type	Net Annual Services Cost	Repair and Replacement	Total Annual Cost at Buildout
		Combined Infra. and Services CFD [1]	
CSA Special Tax Program Services [2]			
Transit	\$3,282,525	N/A	\$3,282,525
TMA Services	\$606,005	N/A	\$606,005
Subtotal	\$3,888,530	N/A	\$3,888,530
CSA Special Tax Administration	\$116,656	N/A	\$116,656
Total Services Funded by CSA Special Tax	\$4,005,186	N/A	\$4,005,186
Services CFD Special Tax Program Services [3]			
Parks, Open Space, and Trails	\$4,492,822	\$502,600	\$4,995,422
Drainage Facilities	\$1,836,095	\$525,700	\$2,361,795
Roadways	\$3,424,868	\$146,120	\$3,570,988
Subtotal	\$9,753,784	\$1,174,420	\$10,928,204
CFD Special Tax Administration	\$292,614	N/A	\$292,614
Total Services Funded by CFD Special Tax	\$10,046,398	\$1,174,420	\$11,220,818
Total CSA and CFD Special Taxes	\$14,051,583	\$1,174,420	\$15,226,003

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

[1] See Table 6-1.

[2] See Table 5-2.

[3] See Table 4-1.

Table 1-4
Sacramento County
Upper Westside Specific Plan Urban Services Plan
CFD Special Tax Summary

Item	Units/ Bldg. Sq. Ft. [2]	Estimated Max. Special Tax		Net Acres [2]
		Tax per Unit/ Bldg. Sq. Ft. [1]	Acre (rounded up)	
Residential	<u>units</u>	<u>per unit</u>	<u>per acre</u>	
Very Low Density Residential (VLDR)	168	\$1,615	N/A	133.3
Low Density Residential (LDR)	2,149	\$1,179	N/A	312.4
Low/Medium Density Residential (LMDR)	1,079	\$1,144	N/A	107.9
Medium Density Residential (MDR)	743	\$1,129	N/A	49.4
High Density Residential (HDR)	910	\$787	\$24,600	29.1
Very High Density Residential (VHDR)	791	\$755	\$33,100	18.1
Commercial Mixed Use (CMU)	3,216	\$757	\$36,500	66.9
Missing Middle [3]	300	\$1,150	N/A	
Subtotal Residential	9,356			717.1
Nonresidential	<u>bldg. sq. ft.</u>	<u>per bldg. sq. ft.</u>	<u>per acre</u>	
Commercial Mixed Use	2,184,970	\$0.442	\$14,500	66.8
Employment/Highway Commercial	921,730	\$0.502	\$22,600	42.3
	3,106,700			109.2
Total				826.3

Source: Upper Westside Specific Plan; EPS.

[1] See Table 4-2.

[2] See Table 2-1. Assumes 0.8 net-to-gross ratio.

[3] This USP does not count on special tax revenue from Missing Middle Units. The calculations in this table and throughout the USP show the estimated special tax per unit if the Missing Middle units are constructed.

**Table 1-5
Sacramento County
Upper Westside Specific Plan Urban Services Plan
CSA Special Tax Summary**

Item	Units/ Bldg. Sq. Ft. [2]	Estimated Max. Special Tax		Net Acres [2]
		Tax per Unit/ Bldg. Sq. Ft. [1]	Acre (rounded up)	
Residential	<u>units</u>	<u>per unit</u>	<u>per acre</u>	
Very Low Density Residential (VLDR)	168	\$415	N/A	133.3
Low Density Residential (LDR)	2,149	\$415	N/A	312.4
Low/Medium Density Residential (LMDR)	1,079	\$415	N/A	107.9
Medium Density Residential (MDR)	743	\$415	N/A	49.4
High Density Residential (HDR)	910	\$235	\$7,400	29.1
Very High Density Residential (VHDR)	791	\$235	\$10,300	18.1
Commercial Mixed Use (CMU) [2]	3,216	\$235	\$11,300	66.9
Missing Middle [3]	300	\$415	N/A N/A	
Subtotal Residential	9,356			717.1
Nonresidential	<u>bldg. sq. ft.</u>	<u>per bldg. sq. ft.</u>	<u>per acre</u>	
Commercial Mixed Use	2,184,970	\$0.365	\$12,000	66.8
Employment/Highway Commercial	921,730	\$0.366	\$8,000	42.3
	3,106,700			109.2
Total				826.3

Source: Upper Westside Specific Plan; EPS.

[1] See Table 5-2.

[2] See Table 2-1. Assumes 0.8 net-to-gross ratio.

Table 1-6
Sacramento County
Upper Westside Specific Plan Urban Services Plan
Estimated Annual CSA and Services CFD Maximum Special Taxes (\$2024)

Item	CSA Special Tax [1]		Services CFD Special Tax		Total CSA and CFD Max.Special Taxes	
	Tax per Unit/ Bldg. Sq. Ft. [1]	Tax per Acre (rounded up)	Tax per Unit/ Bldg. Sq. Ft. [1]	Tax per Acre (rounded up)	Tax per Unit/ Bldg. Sq. Ft. [1]	Tax per Acre (rounded up)
Residential	<u>per unit</u>	<u>per acre</u>	<u>per unit</u>	<u>per acre</u>	<u>per unit</u>	<u>per acre</u>
Very Low Density Residential (VLDR)	\$415	N/A	\$1,615	N/A	\$2,030	N/A
Low Density Residential (LDR)	\$415	N/A	\$1,179	N/A	\$1,594	N/A
Low/Medium Density Residential (LMDR)	\$415	N/A	\$1,144	N/A	\$1,559	N/A
Medium Density Residential (MDR)	\$415	N/A	\$1,129	N/A	\$1,544	N/A
High Density Residential (HDR)	\$235	\$7,400	\$787	\$24,600	\$1,022	\$32,000
Very High Density Residential (VHDR)	\$235	\$10,300	\$755	\$33,100	\$990	\$43,400
Commercial Mixed Use (CMU)	\$235	\$11,300	\$757	\$36,500	\$992	\$47,800
Missing Middle	\$415	N/A	\$1,150	N/A	\$1,565	N/A
Nonresidential	<u>per bldg. sq. ft</u>	<u>per acre</u>	<u>per bldg. sq. ft</u>	<u>per acre</u>	<u>per bldg. sq. ft</u>	<u>per acre</u>
Commercial Mixed Use	\$0.365	\$12,000	\$0.442	\$14,500	\$0.807	\$26,500
Employment/Highway Commercial	\$0.366	\$8,000	\$0.502	\$22,600	\$0.868	\$30,600

Source: EPS

[1] Tax is levied either per bldg. sq. ft. or per acre and is not additive.

Table 1-7
Sacramento County
Upper Westside Specific Plan Urban Services Plan
Total Tax Burden and 2% Test

Item	Ad Valorum Rate	Residential Types							Mixed Use	Total All Units
		VLDR	LDR	LMDR	MDR	HDR	VHDR			
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) [1]		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 [2]	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 Range	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 [2]		\$7	\$7	\$7	\$7	\$7	\$7	\$7	\$62,668	
Natomas Basin Local Assessment District [3]		\$74	\$86	\$77	\$65	\$29	\$23	\$23	\$446,977	
SAFCA O&M District 1 [3]		\$41	\$10	\$7	\$5	\$7	\$5	\$4	\$62,428	
SAFCA Consolidated Capital Assessment District 2 [3]		\$210	\$295	\$265	\$176	\$80	\$64	\$64	\$1,414,759	
Reclamation District 1000		\$167	\$31	\$21	\$14	\$7	\$5	\$4	\$151,273	
Sacramento County CFD 2005-1 Public Safety [4]		\$453	\$453	\$453	\$453	\$332	\$332	\$332	\$3,506,734	
Sacramento County CSA-1 [4]		\$18	\$18	\$18	\$18	\$18	\$18	\$18	\$161,921	
Total Estimated Special Annual Taxes/Assessments [5]		\$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] Although multifamily (HDR, VHDR, and CMU) units will not have their own lots, land area per unit is used to estimate certain assessments.

[2] Assumes that all residential properties of 1 acre or less are assessed at \$6.92 based on review of Natomas residential tax bills.

[3] 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.

[4] Based on comparable single-family home assessments in the North Vineyard Specific Plan.

[5] Total may not match sum because of rounding.

[6] See UWSP Public Facilities Financing Plan for detail on this proposed CFD.

Table 1-7 shows that the total taxes and assessments would not exceed 1.8 percent of sales price for any residential unit type in the Project, indicating that this proposed Urban Services Plan appears to be financially feasible.

Report Organization

The remainder of this report is organized into the following chapters and appendix:

- **Chapter 2** provides additional detail regarding the proposed land uses, including assumption regarding residential and employment populations.
- **Chapter 3** provides an overview of the Urban Services Plan and includes the Plan's goals and policies and existing County policies related urban services financing.
- **Chapter 4** contains detailed information for each urban services component expected to be funded by a Mello Roos Community Facilities District including identifying the service provider, elements of service, estimated annual costs, and funding source.
- **Chapter 5** contains detailed information for the urban services expected to be funded through a County Service Area.
- **Chapter 6** contains information about the costs of major repair and replacement of backbone infrastructure and public facilities and the sources of funding for this replacement and repair.
- **Appendix A** provides detailed calculations for certain service costs and the allocation of transit and transportation management services costs between different land uses.

2. Land Use and Population Assumptions

The UWSP, which encompasses 2,066 acres in unincorporated Sacramento County, is located just northwest of I-80, as shown in **Map 2-1**. 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 and the Sacramento Area Flood Control Agency.

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. 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 phases, as described in further detail below and shown in **Map 2-2**.

Map 2-1. Location of UWSP

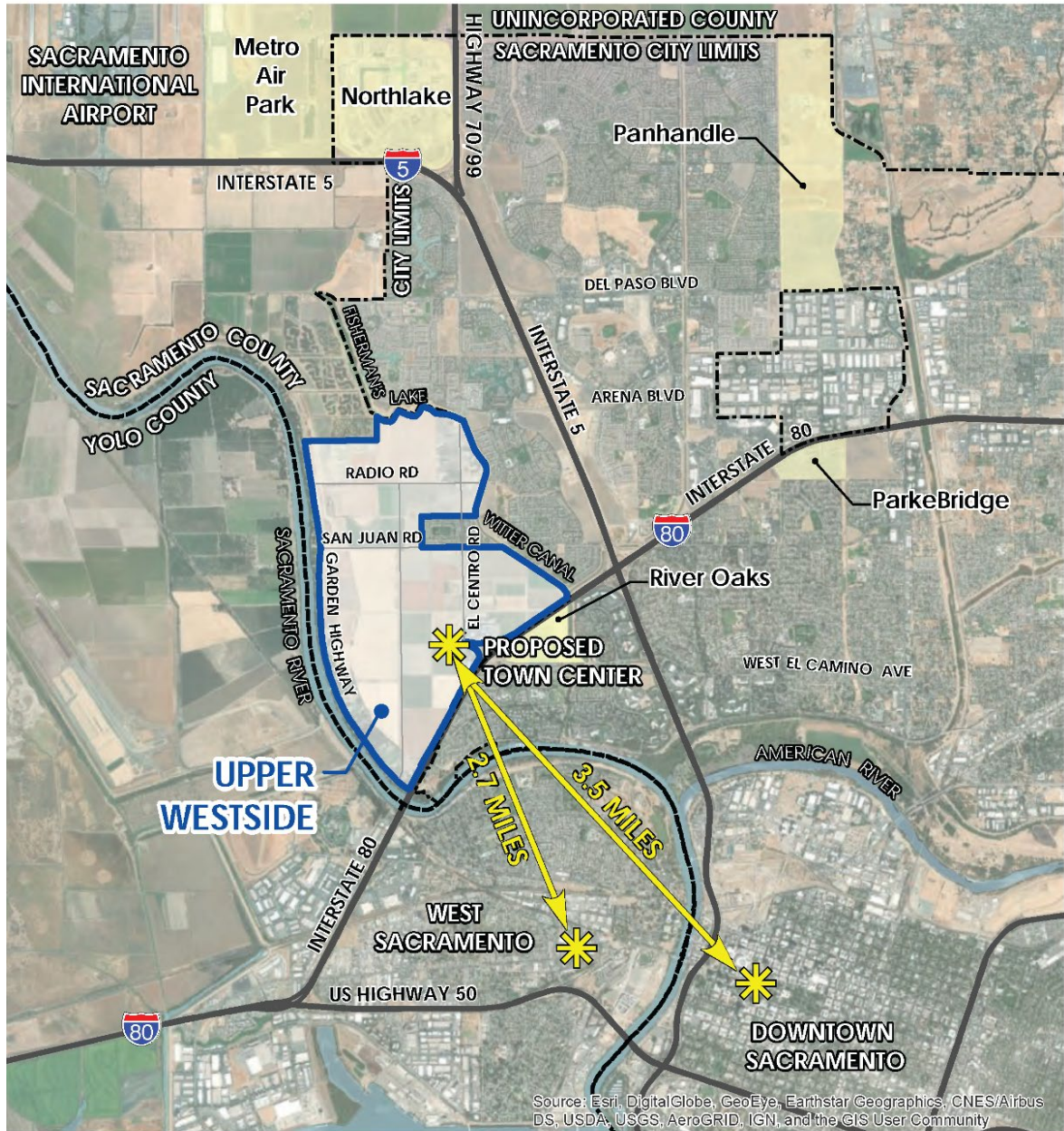


Table 2-1
Sacramento County
Upper Westside Specific Plan Urban Services Plan
Land Use Summary Without Missing Middle Units

Land Use	Assumption	Target Density or FAR	Phase 1			Phase 2			Phase 3			Phase 4			Total [1]			
			Acreage	Dwelling Units	Commercial Sq. Ft.	Acreage	Dwelling Units	Commercial Sq. Ft.	Acreage	Dwelling Units	Commercial Sq. Ft.	Acreage	Dwelling Units	Commercial Sq. Ft.	Acreage	Dwelling Units	Commercial Sq. Ft.	
Developable Uses																		
Residential Uses																		
Very Low Density Residential (VLDR)		1.0 DU/acre	-	-	-	-	-	-	70.4	71	-	96.3	97	-	166.7	168	-	
Low Density Residential (LDR)		5.5 DU/acre	120.7	664	-	67.5	372	-	202.3	1,113	-	-	-	-	390.8	2,149	-	
Low/Medium Density Residential (LMDR)		8.0 DU/acre	45.5	364	-	32.7	262	-	56.7	453	-	-	-	-	134.9	1,079	-	
Medium Density Residential (MDR)		12.0 DU/acre	14.1	169	-	8.7	105	-	30.8	370	-	8.2	99	-	61.9	743	-	
High Density Residential (HDR)		25.0 DU/acre	6.9	173	-	14.8	368	-	-	-	-	14.8	369	-	36.4	910	-	
Very High Density Residential (VHDR)		35.0 DU/acre	-	-	-	7.6	266	-	7.5	262	-	7.5	263	-	22.6	791	-	
Commercial Mixed Use (CMU) [2]		40.0 DU/acre	-	-	-	8.6	336	-	50.6	1,920	-	24.4	960	-	83.6	3,216	-	
Missing Middle [3]		N/A	-	90	-	-	56	-	-	146	-	-	7	-	-	300	-	
Subtotal Residential Uses			187.2	1,460	-	139.9	1,765	-	418.2	4,335	-	151.1	1,795	-	896.8	9,356	-	
Nonresidential Uses																		
Commercial Mixed Use [4]																		
Office	62.0%	0.60 FAR	-	-	-	5.3	-	139,033	31.4	-	793,850	15.1	-	421,799	51.8	-	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	50.6	-	1,280,403	24.4	-	680,320	83.6	-
Employment/Highway Commercial [4]																		
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	92.4	-	2,008,503	35.6	-	873,950	136.5	-
Total Developable Uses			187.2	1,460	-	148.5	1,765	224,247	510.6	4,335	2,008,503	186.6	1,795	873,950	1,033.3	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 Residential [6]		-	-	-	-	-	-	-	-	-	-	-	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 [5]			287.7	1,460	-	246.8	1,765	224,247	718.8	4,335	2,008,503	316.1	1,803	873,950	2,029.4	9,364	3,106,700	

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

[1] Total acreage may not sum due to rounding.

[2] Residential Commercial Mixed Use acreage and Commercial Square Footage included in the nonresidential portion.

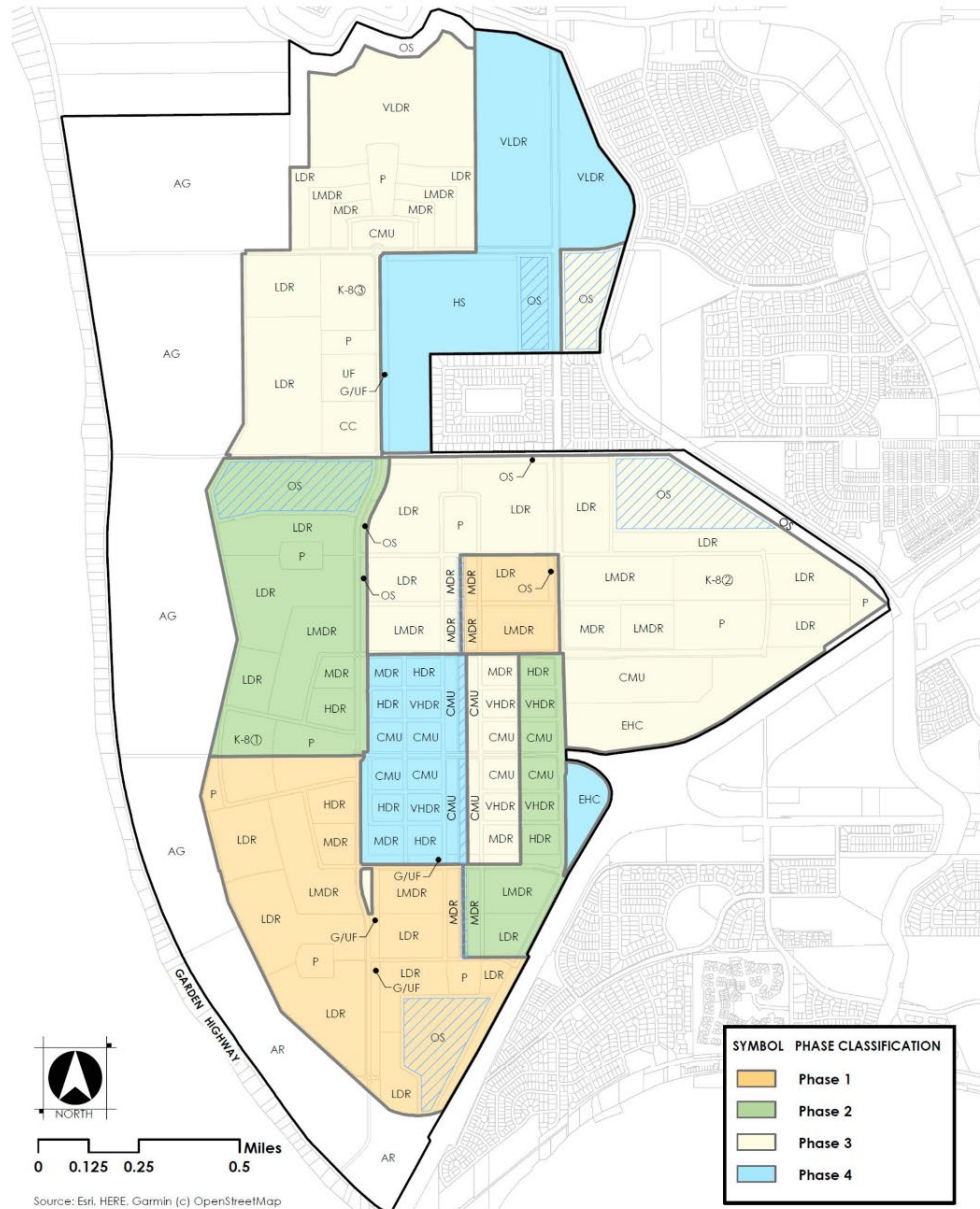
[3] Assumes that the share of Missing Middle units developed in each phase will be the same as the share of LDR, LMDR, and MDR units developed.

[4] 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.

[5] Total acreage of Plan Area includes 1 acre of Community Commercial that is not shown in this table.

[6] Parcels with this designation are planned to remain in existing County AR-2 or AR-5 zoning districts, which allow small-scale farming operations and single-family uses. No urban services costs are allocated to these units.

Map 2-2. UWSP Conceptual Phasing Plan



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 1,409 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. 1,806 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 3,253 dwelling units, Phase 3 development is expected to include 611,800 square feet of commercial square footage in commercial mixed-use buildings, and a further 95,800 in highway commercial development.
- **Phase 4.** Phase 4 development includes nearly half of the Town Center development, with the vast majority of multifamily development projected to occur during this phase. In addition, more than two-thirds of all the commercial development envisioned by the Specific Plan is expected to occur in this phase, with 1,338,315 square feet of commercial development in mixed use buildings and a further 825,930 square feet in highway commercial areas.

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 density bonus 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. For the purposes of calculating service demands, this Urban Services 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.

*To conservatively analyze the demands for services and the mechanisms for funding these services, this Urban Services Plan takes a two-fold approach to these Missing Middle units. When calculating **demand** for services, which rises with the number of dwelling units developed, EPS assumes that the full allotment of 300 Missing Middle units will develop. When calculating **funding** for urban services, this Urban Services Plan assumes that none of the Missing Middle units will develop, with costs allocated to the remainder of dwelling unit types. This methodology ensures that the Urban Services Plan is financially feasible under the conditions of highest demand for services and lowest available funding.*

Population and Employment

Table 2-2 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 25,500. These estimates are based on average household sizes 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.

Many public services, such as law enforcement, fire protection, and general government administration, are planned around providing services to a **service population**, which is composed of both residents and people who are employed. For these general public services, service population weights nonresident employees at 50 percent of residents. This calculation takes into account that businesses and their employees have impacts and demands on public services, but at a lower level than residents. As shown in **Table 2-2**, the total service population of the UWSP is estimated to be approximately 29,500 people at buildout. **Table 2-3** shows the projected service population generated by each phase of development.

Table 2-2
Sacramento County
Upper Westside Specific Plan Urban Services Plan
Estimated Project Population

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.
<i>Formula</i>	<i>A</i>	<i>B</i>	<i>C = A*B or C = A/B</i>	<i>D</i>	<i>E = C*D</i>	<i>F = E/A or F = E/(A/1000)</i>
Residential	<u>units</u>	<u>pph</u>	<u>residents</u>			
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	300	2.50	750	1.00	750	2.50
Subtotal Residential	9,356		25,460		25,460	
Nonresidential Uses		<u>sq. ft./employee</u>	<u>employees</u>			
Commercial Mixed Use	2,184,970	371	5,889	0.50	2,945	1.35
Employment/Highway Commercial	921,730	415	2,221	0.50	1,111	1.20
	3,106,700		8,110		4,055	
Total			33,570		29,515	

Source: Wood Rodgers; City of Sacramento; 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 assumed 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 A-6 for details.

Table 2-3
Sacramento County
Upper Westside Specific Plan Urban Services Plan
Estimated Service Population by Phase

Land Use	Phase 1		Phase 2		Phase 3		Phase 4		Buildout	
	Dwelling Units/ Bldg. Sq. Ft.	Estimated Service Population	Dwelling Units/ Bldg. Sq. Ft.	Estimated Service Population	Dwelling Units/ Bldg. Sq. Ft.	Estimated Service Population	Dwelling Units/ Bldg. Sq. Ft.	Estimated Service Population	Dwelling Units/ Bldg. Sq. Ft.	Estimated Service Population
Residential Uses [1]										
Very Low Density Residential (VLDR)	-	-	-	-	71	213	97	291	168	504
Low Density Residential (LDR)	664	1,992	372	1,116	1,113	3,339	-	-	2,149	6,447
Low/Medium Density Residential (LMDR)	364	1,092	262	786	453	1,359	-	-	1,079	3,237
Medium Density Residential (MDR)	169	507	105	315	370	1,110	99	297	743	2,229
High Density Residential (HDR)	173	433	368	920	-	-	369	923	910	2,275
Very High Density Residential (VHDR)	-	-	266	665	262	655	263	658	791	1,978
Commercial Mixed Use (CMU) [1]	-	-	336	840	1,920	4,800	960	2,400	3,216	8,040
Missing Middle	90	226	56	140	146	366	7	19	300	750
Subtotal Residential	1,460	4,250	1,765	4,782	4,335	11,842	1,795	4,587	9,356	25,460
Nonresidential Land Uses										
Commercial Mixed Use	-	-	224,247	302	1,280,403	1,726	680,320	917	2,184,970	2,945
Employment/Highway Commercial	-	-	-	-	728,100	877	193,630	233	921,730	1,111
Subtotal Nonresidential	-	-	224,247	302	2,008,503	2,603	873,950	1,150	3,106,700	4,055
Total		4,250		5,084		14,444		5,737		29,515

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

3. Urban Services Plan

This chapter provides a detailed overview of the plan to provide urban services to the Project, identifying the goals and policies providing a framework for the plan, detailing service provision assumptions, and offering an overview of the approach and methodology used to evaluate service funding needs.

Goals and Policies of the Urban Services Plan

Urban services provided to the UWSP will be funded with a combination of local tax revenues (property taxes, sales taxes, etc.) that will be generated by new development and new local development-related sources. An overarching principle of this original Urban Services Plan is that the new community should not place a financial burden on the County as a whole at any phase of the Project. Because the timing of development and the exact mix of development during a given time period may be subject to variation, the urban services financing strategy will need to adapt to changing conditions. The urban services plan document for the Project is based on the following required contents:¹

- A detailed description of the type and level of services to be provided.
- The service provider for each of the services.
- The estimated annual costs for the proposed services.
- Estimated revenues generated from existing revenue sources for each service provider, including property taxes, existing assessments and special taxes, and other revenues.

In addition, the Urban Services Plan services financing strategy will be consistent with the following Sacramento County General Plan land use policy:

- **PC-7 of Land Use Policy 120.** This policy requires that Master Plans and expansions of the County's Urban Policy Area (UPA) include a services plan to demonstrate:
 - That provision of services to the proposed UPA expansion/Master Plan are cost-neutral to the County's General Fund and existing taxpayers/ratepayers;
 - That the operations and maintenance costs stemmed from the required public facilities and infrastructure for the development of the proposed

¹ Based on the "Requirements for the Preparation of: Public Facilities Financing Plan, Fiscal Impact Analysis, Urban Services Plan, and Development Agreement" document dated May 31, 2013 from Sacramento County.

UPA expansion/Master Plan are cost-neutral to the County's General Fund and existing taxpayers/ratepayers, and;

- That existing levels of municipal services will not be negatively impacted by approval and buildout of the proposed UPA expansion/Master Plan.

Overview of Urban Services

This Urban Services Plan describes the standards, delivery, costs, and funding mechanisms for the Project's urban public services identified below:

General Urban Services

- Fire Protection Services
- Law Enforcement
- Library Services

Road Fund Services

- Road Maintenance

Other Urban Services

- Drainage
- Transit
- Parks, Trails, and Open Space

Urban services to be performed by the various County departments detailed in **Chapters 4** and **5** of this document. The repair and replacement services and funding are detailed in **Chapter 7**.

Funding of Services

Urban services provided to the Project will be funded with a combination of existing local tax revenues (property taxes, sales taxes, etc.) that will be generated by new development and new local development-related sources. An overarching principle of this USP is that the new development in the UWSP will not place a financial burden on the County as a whole at any phase of the Project. Because the timing of development and the exact mix of development during a given time period may be subject to variation, the urban services financing strategy will need to adapt to changing conditions. The urban services financing strategy for the Project is based on the following guiding principles:

- For urban services provided by the County, traditional funding mechanisms will be used to provide service at the same levels provided for in other urbanized portions of the County. The Project will also participate in existing special financing districts that provide funding for County General Fund services, such as CFD 2005-1 for police services.
- County Special Districts or Agencies (e.g., Sacramento Area Sewer District, Sacramento Regional County Sanitation District, Sacramento County Department of Water Resources, and Sacramento County Water Agency) will provide wastewater collection and treatment, water quality, storm water, and potable water services to the Project with funding provided through their user rate structure, where applicable.

- Other Special Districts (e.g., Natomas Fire Protection District) will provide services with funding from property taxes, special assessments/taxes charged on a districtwide basis, and along with other traditional funding sources, such as development impact fees for capital facilities.
- A project-based CFD will fund authorized services through special taxes that are not fully funded by property taxes.
- The introduction of urban services generally will be phased in over time to match urban service costs with revenue sources as they increase with the Project's growth. For some services, the level of service and associated costs may be higher than can be funded by new vertical development in the early years. An example is medians maintenance, which generally must be provided once the medians have been established, whether or not developed property is great enough to generate the necessary revenue. For services funded publicly through the Project CFD, if available revenue from developed property is insufficient to meet minimum service levels, then CFD special taxes are anticipated to be levied against undeveloped property to fund any gaps between costs and revenues from developed property.

Certain urban services are anticipated to be funded, or partially funded, from offsetting revenues, which are categorized into three groups for the purposes of this Urban Services Plan:

- **General Fund Discretionary Revenues**—Incremental new County project-generated revenues (e.g., property tax, sales tax), including those generated by special taxes levied by existing Countywide CFDs and CSAs, will be used for urban services delivery to the extent that an annual fiscal surplus is maintained in the County General Fund. The amount of revenues available from these sources for urban services is estimated in the Fiscal Impact Analysis. These funds are allocated only to the General urban services identified above (i.e., Road Fund and Other Urban Services are not allocated a revenue share).
- **General Fund–Dedicated Revenues and Other Non-General Funds**—Funding also will be available from dedicated revenues (e.g., charges for services, user fees) and non-General Fund revenues (e.g., Enterprise Funds, Fire District property tax revenues). These funds are allocated directly to departments that provide service-generating revenues or receive reimbursements from other funds.
- **Special Tax/Assessment for Services**—Certain urban services will require supplemental Special Tax/Assessment funding to cover the remaining share of annual urban services costs. This remaining share of services costs could be funded by a Special Tax/Assessment for services to the extent that tax levies are fiscally prudent and feasible given market conditions.

Fully Funded Municipal Services

The services listed below are assumed to be fully funded by offsetting revenues (e.g., user fees, charges for services) and are therefore not addressed in the Urban Services Plan:

Other Services

- Community Development/ Planning
- Engineering
- Public Works
- Non-Departmental
- Community Services

Non-Operating General Fund Expenses

Enterprise Funds

- Water
- Sewer

Countywide Services and Public Facilities and Infrastructure

This Urban Services Plan does not consider the Project's impact on the demand for countywide services, such as health and social services. These items and similar County services that are provided to all Countywide residents are discussed in the Fiscal Impact Analysis. It also does not discuss infrastructure and public facilities. These items are analyzed in the PFFP to the extent that they are affected by the development of the Project.

Summary of Urban Services Plan Analysis

This section offers an overview of the Urban Service Plans analysis, describing the analytical methodology and approach and detailing key assumptions used in the analysis.

Service Provision and Funding

Urban services will be delivered to the Project by a variety of service providers, as summarized in further detail in **Chapter 4**. Certain service types will be administered by a County Services Area (CSA), a separate County administrative unit established to oversee the provision of urban services to the project.

The Urban Services Plan is based on the assumption that a Special Tax/Assessment will be required to supplement funding for the Project's urban services. It is currently anticipated that this Special Tax/Assessment will take the form of a Community Facilities District (CFD) Special Tax for Services (CFD Special Tax). The CFD Special Tax is calculated to cover the Project's net annual urban service costs (based on the assumptions and methodology described in this section) at a rate that maintains economic feasibility.

Any required special taxes/assessments for services will be updated as part of the process of forming required Special Financing Districts. Special taxes/assessments will include provisions for rate adjustments to account for inflation and potential contingencies.

Service Cost Assumptions

Table 3-1 summarizes the preliminary cost estimates using a per-person-served method of cost estimation for these services. Service costs were estimated based on one, or a combination of, the following methods:

- **Budget Comparables.** Library, fire, transit, and transportation management services costs were developed based on the average per capita costs for similar urban services provided by the City of Sacramento and Sacramento County. Average per capita costs were then applied to the total population served to estimate annual service provision costs. **Appendix A** includes the budget comparable analysis used to estimate the costs of fire protection, library, transit, and transportation management services provision for the Project.
- **Estimated Facility Maintenance Costs.** Using maintenance unit quantities provided by the Project's consulting engineers, Wood Rodgers, Inc. (Wood Rodgers) and per unit annual maintenance costs provided by the County, EPS estimated the actual costs to maintain certain facilities included in the Project. This approach was used to estimate the costs of all Other Urban Services except for Transit. These assumptions are detailed in **Tables B-4** through **B-7**.
- **Long Term Repair and Replacement Funding.** The provision of new services to the Project will require new facilities (e.g., parks, pump stations), as well as new infrastructure (e.g. sewer pipes, storm drains). All of these items will have a useful life and will need to be repaired and replaced over time. The County may consider funding the long-term repair and replacement costs through a combination of the proposed infrastructure CFDs and through the new services CFD that will fund the share of urban services not paid for by property taxes. For the purposes of this Urban Services Plan, long-term repair and replacement funding is assumed to come from special taxes levied by the services CFD. This assumption shows that the Plan Area can feasibly fund both annual maintenance and long-term repair and replacement costs through a services CFD.

Given the large geography included in the Plan Area and the likelihood that a smaller Phase 1 will move forward first, it is anticipated that services costs would need to be updated and possibly that a phase 1 Urban Services Implementation Plan would need to be prepared before formation of any special districts formed to fund or perform maintenance services. Additional detail regarding the specific service provision categories is offered in the next chapter.

Table 3-1
Sacramento County
Upper Westside Specific Plan Urban Services Plan
Summary of Estimated Annual Net Service Costs

Item	Cost Estimation Methodology [1]	Estimated Average Annual Cost per Person Served [2]	Source	Estimated Gross Annual Cost
UWSP Residential Population				25,460
UWSP Service Population [2]				29,515
General Urban Services				
Fire Protection Services	Budget Comparables	\$207	Table 3-2	\$6,118,055
Library [3]	Budget Comparables	\$38	Table 3-3	\$972,659
Total General Urban Services		\$245		\$7,090,713
Other Urban Services				
Parks, Open Space, and Trail Maintenance [3]	Estimate of Actual Cost	\$176	Table 4-4	\$4,492,822
Road Maintenance [4]	Estimate of Actual Cost	\$116	Table 4-6	\$3,424,868
Drainage Maintenance	Estimate of Actual Cost	\$62	Table 4-8	\$1,836,095
Transit Service	Budget Comparables	\$111	Table 5-3	\$3,282,525
Transportation Management	Budget Comparables	\$21	Table 5-3	\$606,005
Total Other Urban Services		\$486		\$13,642,314
Total UWSP Urban Services		\$732		\$20,733,027

Source: Sutter Pointe Revised Conceptual Land Use Plan; EPS.

- [1] Budget Comparables methodology utilizes average per capita cost of public services in the City of Sacramento and unincorporated Sacramento County.
- [2] Service population is equal to the number of residents plus 50% of employees. See Table 2-2. Any special taxes to fund services may be assessed based on methods other than persons served.
- [3] Library and Parks, Open Space, and Trail maintenance allocated to residential land uses only.
- [4] Excludes approximately \$200,930 in annual road maintenance funding provided by the County's Road Fund.

General Urban Services

In addition to detailed analysis for maintenance services for backbone infrastructure and public facilities within the Plan area, this document will also provide a brief analysis of funding and service delivery for library and firefighting services.

Fire Protection Services

The Project is located within the Natomas Fire Protection District (NFPD). Fire protection and emergency medical services within the NFPD are provided via a contract with the City of Sacramento Fire Department. At the time of Specific Plan Approval, the nearest fire station to the Project is the City of Sacramento's Fire Station #43, which is located approximately 2.0 miles north of the center of Project on El Centro Road. At such point that a new fire station is deemed necessary to serve the residents and businesses within the Plan Area, a planned fire station location is reserved at the southeast corner of Bryte Bend Road and Street 2.

EPS estimated the annual cost of services provided by the NFPD by calculating the average cost per person served by the City of Sacramento Fire Department. The service population for the Sacramento Fire Department is equal to the number of residents plus 50 percent of employees. As shown in **Table A-2**, the average cost per person served is \$207 per year. Multiplying this figure by the total service population of the UWSP results in a total annual service cost of approximately \$6.2 million, as shown in **Table 3-2**.

Property taxes are the primary funding mechanism for the NFPD. Based on the existing allocation for the Tax Rate Areas that encompass the Project, NFPD receives approximately 10.43 percent of the 1 percent ad valorem tax on properties within the Plan Area. At buildout, this results in annual revenues of approximately \$6.3 million. As shown in **Table 3-2**, the annual revenues from property taxes are sufficient to cover the cost of fire service at buildout of the Project.

Based on the current projected development phasing, assessed values, and services population for the Project, there may be a temporary funding shortfall for fire services during Phase 3, as shown in **Table 3-2**. Based on the estimated absorption in Phase 4, the shortfall appears that it would be resolved after Phase 3 of the Project. If a temporary shortfall is anticipated during UWSP implementation, a supplemental funding source such as a Services CFD would be required.

Table 3-2
Sacramento County
Upper Westside Specific Plan Urban Services Plan
Estimated Annual Fire Costs and Revenues

Item	Phase 1	Phase 2	Phase 3	Phase 4/ Buildout
Annual NFPD Revenue Estimates				
Estimated Annual Property Taxes	\$8,942,005	\$18,811,809	\$43,991,827	\$60,154,063
Natomas Fire Protection District (NFPD) Portion [1]	10.43%	10.43%	10.43%	10.43%
Annual NFPD Revenue	\$933,018	\$1,962,843	\$4,590,151	\$6,276,535
Annual NFPD Operating Costs				
Fire Service Operating Cost per Service Population [2]	\$207	\$207	\$207	\$207
UWSP Service Population	4,250	9,333	23,778	29,515
Subtotal NFPD Fire Service Operating Costs	\$880,887	\$1,934,698	\$4,922,017	\$6,118,055
Fire Service Surplus/(Deficit)	\$52,131	\$28,145	(\$331,866)	\$158,481

[1] Based on the average Natomas Fire District portion of property taxes from tax rate areas within the Project area.

[2] See Table A-2.

Because the funding shortfall is not projected to occur in the first two phases and the projected shortfall could resolve if development phasing changes, assessed values in Phase 3 are higher than expected, or fire services costs are lower than projected, this Urban Services Plan does not include a supplemental tax for funding fire services on the Project. However, for informational purposes, **Appendix A** includes a calculation showing the per-unit tax that would be needed if the fire services funding deficit does materialize during Phase three as shown in **Table 3-2**. This calculation detailed on **Table A-3** shows the supplemental tax revenues that would be necessary to backfill the currently projected fire service funding shortfall during Phase 3. To raise the approximately \$330,000 necessary to fill the fire service funding gap, a supplemental annual tax of \$36 to \$43 per dwelling unit and \$0.02 per square foot of nonresidential development would be necessary.

Library Services

Library services are provided by the Sacramento Public Library Authority (SPLA). Several public libraries operated by the SPLA are located near the Project, including:

- North Natomas Library, approximately 4 miles northeast of the Project center.
- South Natomas Library, approximately 3 miles east of the Project.
- Central Sacramento Public Library, approximately 5 miles southeast of the Project center.

EPS estimated the annual cost of library services per resident by dividing the total SPLA budget by the number of residents in Sacramento County, as shown in **Table A-3**.

Multiplying the \$38 annual cost per resident by the total number of residents in the Project results in an estimated library service cost of approximately \$1 million per year at buildout of the project.

The Sacramento Public Library Authority receives funding from property taxes. The County allocates approximately 2.26 percent of the 1 percent ad valorem taxes to the SPLA. As shown in **Table 3-3**, the annual SPLA revenues from this property tax allocation is approximately \$1.4 million. This annual estimated revenue is sufficient to cover the cost of library services, and no supplemental funding is needed to provide library services to the Project.

Table 3-3
Sacramento County
Upper Westside Specific Plan Urban Services Plan
Estimated Annual Library Costs and Revenues

Item	Phase 1	Phase 2	Phase 3	Phase 4/ Buildout
Sacramento Public Library Authority (SPLA) Revenue				
Estimated Annual County Property Taxes	\$8,942,005	\$18,811,809	\$43,991,827	\$60,154,063
SPLA Portion [1]	2.26%	2.26%	2.26%	2.26%
Annual NFPD Revenue	\$202,361	\$425,719	\$995,553	\$1,361,311
Annual NFPD Operating Costs				
Library Operating Cost per Resident [2]	\$38	\$38	\$38	\$38
UWSP Residents	4,250	9,031	20,873	25,460
Subtotal SPLA Service Operating Costs	\$162,352	\$345,028	\$797,428	\$972,659
Library Service Surplus/(Deficit)	\$40,010	\$80,691	\$198,125	\$388,652

[1] Based on the average Sacramento Public Library Authority portion of property taxes from the tax rate areas within the Project area.

[2] See Table A-4.

4. CFD Special Tax Program

Services Summary

This chapter focuses on estimating the costs and funding for the following urban services to be financed through the Public Services CFD Special Tax Program:

- Parks, Open Space, and Trails Maintenance
- Road Maintenance
- Drainage Facilities

Cost Summary

The above-listed services will be administered by County Staff from the Department of Water Resources (DWR), Department of Regional Parks (DRP), and Department of Transportation. Actual services may be performed by County staff, contractors, or a combination of both. The detailed elements of service and cost estimates for each service type were developed in consultation with staff from the respective agencies. The elements of service were established for each service type to meet the needs of the future UWSP community.

Table 4-1 summarizes the annual service cost estimates at buildout. In addition, a CFD Special Tax Administration cost component, equal to 3 percent of the total service costs, is included. This administration component is expected to cover costs to levy and allocate CFD taxes and coordinate the provision of services funded by the CFD. Additionally, the cost subtotals for maintenance services for each type of facility include costs for funding long-term repair and replacement. These costs are further described in **Chapter 6**.

Table 4-1. Services Costs Funded through Services CFD Special Tax

Service Type	Source	Annual Cost
Maintenance Services Funded by Services CFD Tax		
Parks, Open Space, and Trails	Table 4-4	\$4,492,822
Roadways	Table 4-6	\$3,424,868
Drainage Facilities	Table 4-8	\$1,836,095
Subtotal Maintenance Costs [1]		\$9,753,784
CFD Administration (3% of services costs)		\$292,614
Total CFD Costs		\$10,046,398

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

[1] Includes long-term replacement and repair costs. See Table 6-1 for further detail on these costs.

CFD Special Tax Summary

The estimated annual maximum services CFD special tax rates by land use are summarized in **Table 4-2** and are anticipated to be imposed on a per dwelling unit basis for single-family development, and either a per dwelling unit, per building square foot, or per developable acre basis for multifamily and non-residential development. The maximum annual special tax rates are based on the buildout service costs and cost allocations detailed later in this chapter. For each land use, the total annual cost per residential dwelling unit or nonresidential building square feet resulting from the buildout cost allocations is the basis of the maximum annual special tax estimates in **Table 4-2**. Detailed per-dwelling unit and per-building square foot costs for each service are shown in **Table 4-3**.

CFD Services Cash Flow

In addition to calculating the maximum special tax rates, **Table 4-2** shows the estimated annual revenue generated by the maximum special taxes and compares this revenue to the total annual services cost across all service categories. *Note that theoretically, the costs and revenues at buildout should be equal. However, the tax rates have been rounded up, resulting in a small surplus at buildout.*

Initially, where possible, the services will be phased to match the special tax revenue, while increasing service levels to desired standards over time. For some services, however, a higher level of service will be necessary than can be funded by the special tax revenue in the early years of development. An example is landscaping maintenance, which must be provided once the landscaping has been established, whether or not development is great enough to generate the necessary revenue. If available special tax revenue from developed property is insufficient to meet minimum service levels, then the special tax could be levied against undeveloped property to pay for the maintenance service costs.

Table 4-2
Sacramento County
Upper Westside Specific Plan Urban Services Plan
Estimated Services CFD Special Tax

Item	Estimated Max. Special Tax		Units/Sq. Ft. [2]	Net Acres [3]	Maximum Revenue [4]
	Tax per Unit/ Bldg. Sq. Ft. [1]	Tax per Acre (rounded up)			
<i>Formula</i>	<i>a</i>	<i>b=a*c/e</i>		<i>d</i>	
Residential [4]	<u>per unit</u>	<u>per acre</u>	<u>units</u>		
Very Low Density Residential (VLDR)	\$1,615	N/A	168	133.3	\$271,320
Low Density Residential (LDR)	\$1,179	N/A	2,149	312.4	\$2,533,671
Low/Medium Density Residential (LMDR)	\$1,144	N/A	1,079	107.9	\$1,234,376
Medium Density Residential (MDR)	\$1,129	N/A	743	49.4	\$838,847
High Density Residential (HDR)	\$787	\$24,600	910	29.1	\$716,549
Very High Density Residential (VHDR)	\$755	\$33,100	791	18.1	\$598,978
Commercial Mixed Use (CMU) [1]	\$757	\$36,500	3,216	66.9	\$2,440,536
Missing Middle	\$1,150	N/A	N/A	N/A	N/A
Subtotal			9,056	717.1	\$8,634,276
Commercial [4]	<u>per bldg. sq. ft.</u>	<u>per acre</u>	<u>bldg. sq. ft.</u>		
Commercial Mixed Use	\$0.442	\$14,500	2,184,970	66.9	\$969,373
Employment/Highway Commerical	\$0.502	\$22,600	921,730	20.5	\$463,340
Subtotal			3,106,700	87.4	\$1,432,713
Total Revenue (Rounded)				804.5	\$10,067,000
Less Annual Costs					
Services Costs					(\$9,753,784)
CFD Special Tax Administration					(\$292,614)
Subtotal Annual Costs					(\$10,046,398)
Annual Surplus/(Shortfall) Before Backup Tax					\$20,602

[1] See Table 4-3.

[2] See Table 2-1.

[3] Assumes 0.8 net-to-gross ratio.

[4] Taxes for single-family development (VLDR, LDR, LMDR, & MDR) will be levied per dwelling unit. Taxes for all other residential and all commercial development may be implemented on an acreage basis. Maximum revenue for single-family development = tax per unit * number of units. Maximum revenue for all other development = tax per acre * number of acres. To analyze the most conservative revenue scenario, no revenue is assumed from Missing Middle units.

Table 4-3
Sacramento County
Upper Westside Specific Plan Urban Services Plan
Costs per Dwelling Unit and Building Square Foot Funded by Services CFD Tax (2024\$)

Service Type	Source	Pct of Services Costs	Net Annual Cost	Cost per Dwelling Unit								Cost per Bldg. Sq. Ft.	
				Very Low Density Residential (VLDR)	Low Density Residential (LDR)	Low/Medium Density Residential (LMDR)	Medium Density Residential (MDR)	High Density Residential (HDR)	Very High Density Residential (VHDR)	Commercial Mixed Use (CMU)	Missing Middle	Commercial Mixed Use	Employment/ Highway Commercial
Services Costs													
Parks, Open Space, and Trails	Table 4-5		\$4,492,822	\$545	\$545	\$545	\$545	\$455	\$455	\$455	\$545	-	-
Drainage Facilities	Table 4-9		\$1,836,095	\$668	\$245	\$210	\$196	\$108	\$77	\$79	\$217	\$0.116	\$0.174
Roadways	Table 4-7		\$3,424,868	\$355	\$355	\$355	\$355	\$201	\$201	\$201	\$355	\$0.312	\$0.313
Subtotal Services Costs			\$9,753,784	\$1,567	\$1,144	\$1,110	\$1,095	\$763	\$733	\$734	\$1,116	\$0.428	\$0.487
CFD Special Tax Administration		3%	\$292,614	\$47	\$34	\$33	\$33	\$23	\$22	\$22	\$33	\$0.013	\$0.015
TOTAL (Rounded) [1]			\$10,046,398	\$1,615	\$1,179	\$1,144	\$1,129	\$787	\$755	\$757	\$1,150	\$0.442	\$0.502

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

[1] Note: total cost per unit rounded up to nearest dollar; total cost per bldg. sq. ft. rounded up to nearest thousandth.

Costs and Cost Allocations by Service Type

Overview

As detailed above, annual service cost estimates were developed for each service type. The cost estimates were allocated to the benefitting land uses to arrive at an annual cost per dwelling unit for each residential land use and per 1,000 building square foot for each commercial land use (where appropriate). The cost allocation methods differ for each service type in an attempt to most closely align the benefit a property receives from a service with the cost the property pays for that service. Parks, open space, and trail costs are allocated based on residents generated per dwelling unit. Drainage facilities maintenance costs are allocated based on the amount of impervious surfaces created by each land use, and roadway maintenance costs are allocated based on the vehicle miles traveled generated by each land use.

The cost estimates and allocations for each service category are discussed in the remaining sections of this chapter. For each category, this discussion includes the following components:

- Estimated elements of service.
- Estimated annual cost required to meet the service standards.
- Cost allocations at buildout.

As described above, the maintenance cost estimates for each type of public facility were prepared by County staff, based on graphic exhibits and quantities of public facilities, such as parks, roads, and drainage basins, prepared by Wood Rodgers, Inc, the planner and engineer for the Project.

Parks, Open Space, and Trails Maintenance

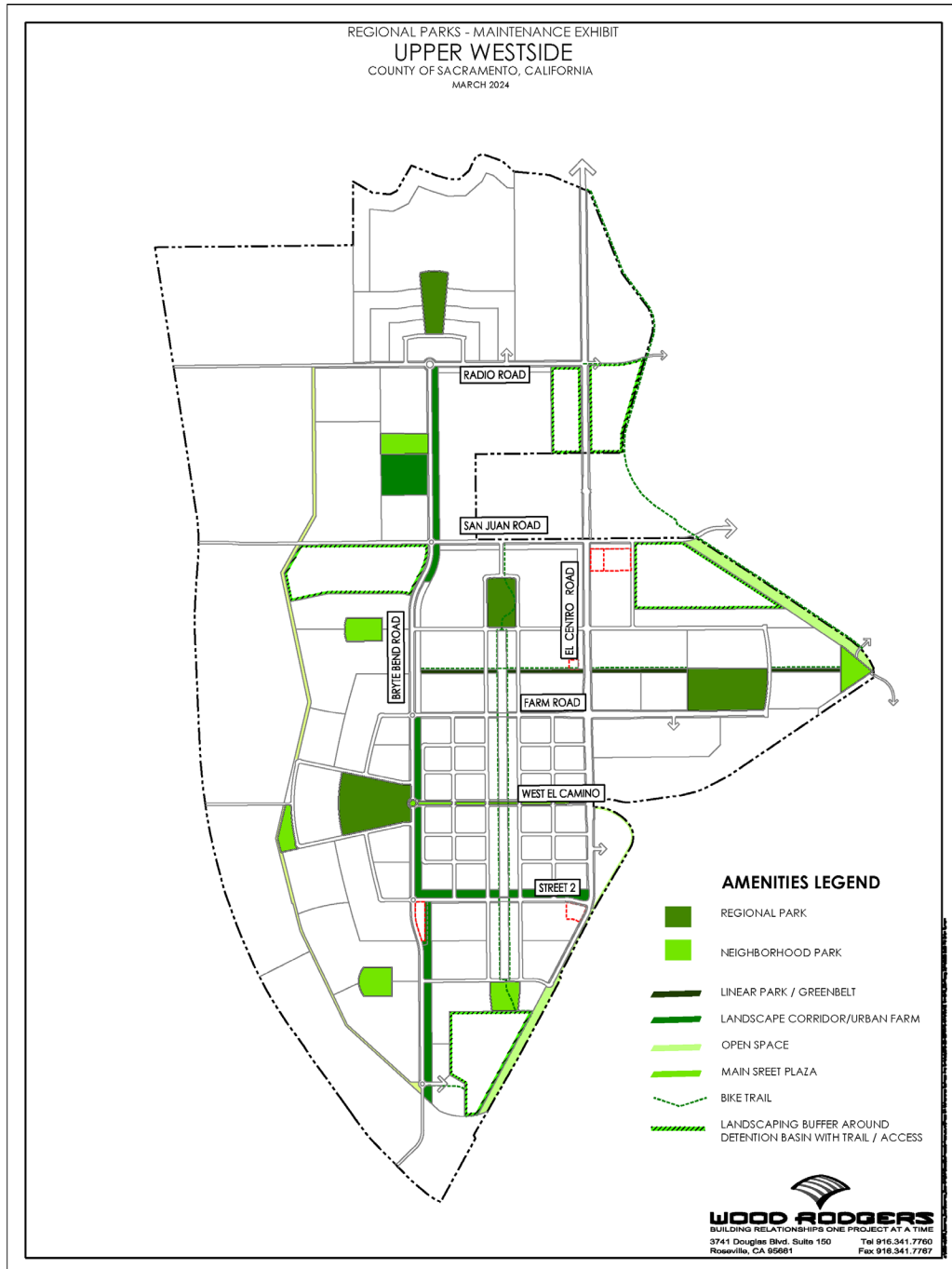
Elements of Service

As described in the UWSP, the Project will include several types of public open space, including:

- Neighborhood Parks
- Main Street Plaza/Median Park
- Landscape Corridors
- Open Space (including landscaped areas around detention basins)
- Trails

The distribution of these facilities is shown in **Figure 4-1**. These facilities will be maintained by the Sacramento County Regional Parks Department (Regional Parks). Regional Parks will be responsible for maintaining all areas of parks,

Figure 4-1. Parks, Open Space, and Trails in the UWSP Area



open space, and trails, including turf areas, playgrounds, irrigation systems, restrooms, and other facilities. In addition, the District will inspect and maintain all publicly owned trails,² landscaping around detention basins, and open space. In addition, maintenance may include upkeep of any restrooms at the above-mentioned facilities.

Estimated Annual Services Costs

EPS provided the total area of parks, open space, and trails to Regional Parks' staff. Based on these quantities and Regional Parks' current annual maintenance costs for other park areas, staff provided a total estimated annual maintenance cost for these facilities. The total quantities and maintenance costs of each type of facility within the Project area are shown in **Table 4-4**. As shown in **Table 4-4**, the total estimated annual cost to maintain these facilities is **\$3.9 million**. Including long-term repair and replacement costs, the annual cost is \$4.5 million.

Table 4-4. Parks, Open Space, and Trails Maintenance Costs

Park Facility Type	Acres	Annual Cost Per Acre	Total Annual Cost
Park Maintenance Costs			
Active Parks	50.7	\$16,117	\$817,700
Neighborhood Parks	25.8	\$16,117	\$415,510
Linear Park	6.5	\$16,117	\$104,710
Landscaping surrounding detention basins	20.9	\$33,541	\$702,433
Open Space	20.3	\$4,356	\$88,300
Landscape Corridors / Urban Farms	37.7	\$44,431	\$1,673,820
Main Street Plaza	2.5	\$37,897	\$93,960
Trails [1]	12.7	\$7,405	\$93,789
Subtotal Maintenance Costs			\$3,990,222
Long-Term Replacement Costs [2]			\$502,600
Total Park Costs			\$4,492,822

Source: Wood Rodgers, Inc.; Sacramento County Regional Parks.

[1] Based on 30,500 linear feet of trails at approximately 12 feet wide.

[2] See Table 6-1 for further detail on long-term replacement costs.

² Trails maintained by the Parks District only include trails outside of roadway rights-of-way. Trails adjacent to roadways will be maintained by the County Department of Transportation.

Annual Services Cost Allocation

Both the capital costs (as described in the Upper Westside Specific Plan Public Facilities Financing Plan) and maintenance costs of the parks, open space, and trails are allocated to residential uses only, due to the relatively higher demand for these facilities from residents compared to businesses and their employees.

The allocations to the different types of residential uses are based on an estimated persons per household, as shown in **Table 4-5**.

Roads Maintenance

Elements of Service

The County DOT will maintain the roads and adjacent facilities in the public street right of way, consisting of paved section, curb, gutter, and sidewalk, including the trails adjacent to roadways, as shown in **Figure 4-2**. In addition, County DOT will maintain culverts conveying storm drain flows underneath roadway surfaces, landscaping adjacent to roadways, and roadway medians. Periodic road maintenance will be performed in the Project Area as part of the County's pavement maintenance program. The maintenance will include regular street sweeping as well as road repairs and replacement as necessary.

Estimated Annual Services Costs

The County DOT road maintenance services will be partially funded by revenues recorded in the County's Road Fund and partially by the Services CFD special taxes. Based on estimates from County DOT staff, the total annual costs for road maintenance for roadways within the Project is **\$3.8 Million**, as shown in **Table 4-6**. Including long-term replacement costs for the roadway bridges in the Plan Area, this annual cost is \$3.9 million.

Development of the project would result in offsetting revenues dedicated to road maintenance from three sources shown in **Table 4-6** and described in further detail below:

- Property tax allocation to the County Road Fund.
- Measure A Sales Tax contribution to the County Road Fund.
- SB-1 Gas Tax Revenue allocation to the County.

The FIA prepared by Goodwin shows that approximately 0.11 percent of the 1 percent countywide ad valorem property tax revenue from the Project would be allocated to the County Road Fund, an account dedicated to street and road maintenance. Based on estimated assessed values for developed properties within the Plan Area, EPS estimates that the project's contribution to the County Road Fund would be approximately \$66,000 per year. In addition, the FIA estimates that Measure A sales tax revenues from the project would result in an annual contribution to the road fund of approximately \$138,000. Lastly, as a result of

Table 4-5
Sacramento County
Upper Westside Specific Plan Urban Services Plan
Parks Maintenance Cost Allocation

Item	Dwelling Units/ Bldg. SF [1]	Persons Served [1]	Percentage Distribution [2]	Net Cost Assignment	Per Unit/ Bldg. SF
<i>Formula</i>	<i>A</i>		<i>C</i>	<i>D = Total Cost*C</i>	<i>D/A</i>
Residential Land Uses	<u>Dwelling Units</u>				<u>Per Unit</u>
Very Low Density Residential (VLDR)	168	504	2.0%	\$91,640	\$545
Low Density Residential (LDR)	2,149	6,447	26.1%	\$1,172,230	\$545
Low/Medium Density Residential (LMDR)	1,079	3,237	13.1%	\$588,570	\$545
Medium Density Residential (MDR)	743	2,229	9.0%	\$405,289	\$545
High Density Residential (HDR)	910	2,275	9.2%	\$413,653	\$455
Very High Density Residential (VHDR)	791	1,978	8.0%	\$359,560	\$455
Commercial Mixed Use (CMU)	3,216	8,040	32.5%	\$1,461,878	\$455
Missing Middle [3]	300	-	-	-	\$545
Total Residential	9,356	24,710	100.0%	\$4,492,822	
Nonresidential Land Uses	<u>Bldg. SF</u>				<u>Per Bldg. SF</u>
Commercial Mixed Use	2,184,970	-	-	-	-
Employment/Highway Commercial	921,730	-	-	-	-
Total Nonresidential	3,106,700	-	-	-	-
Total [4]		24,710	100.0%	\$4,492,822	

Source: EPS.

[1] See Table 2-2.

[2] Because of workers' much lower usage of park facilities compared to residents, it is standard practice to not allocate capital or maintenance costs for parks facilities to nonresidential land uses.

[3] To analyze the most conservative revenue scenario, Missing Middle Units are not allocated any portion of the maintenance costs. However, as Parks Maintenance costs are allocated on a persons-per-household basis, annual maintenance costs per Missing Middle unit would be equal to the per-unit costs for VLDR, LDR, LMDR, and MDR units.

[4] See Table 4-4 for total costs.

Figure 4-2. Roadway Facilities in the UWSP Plan Area

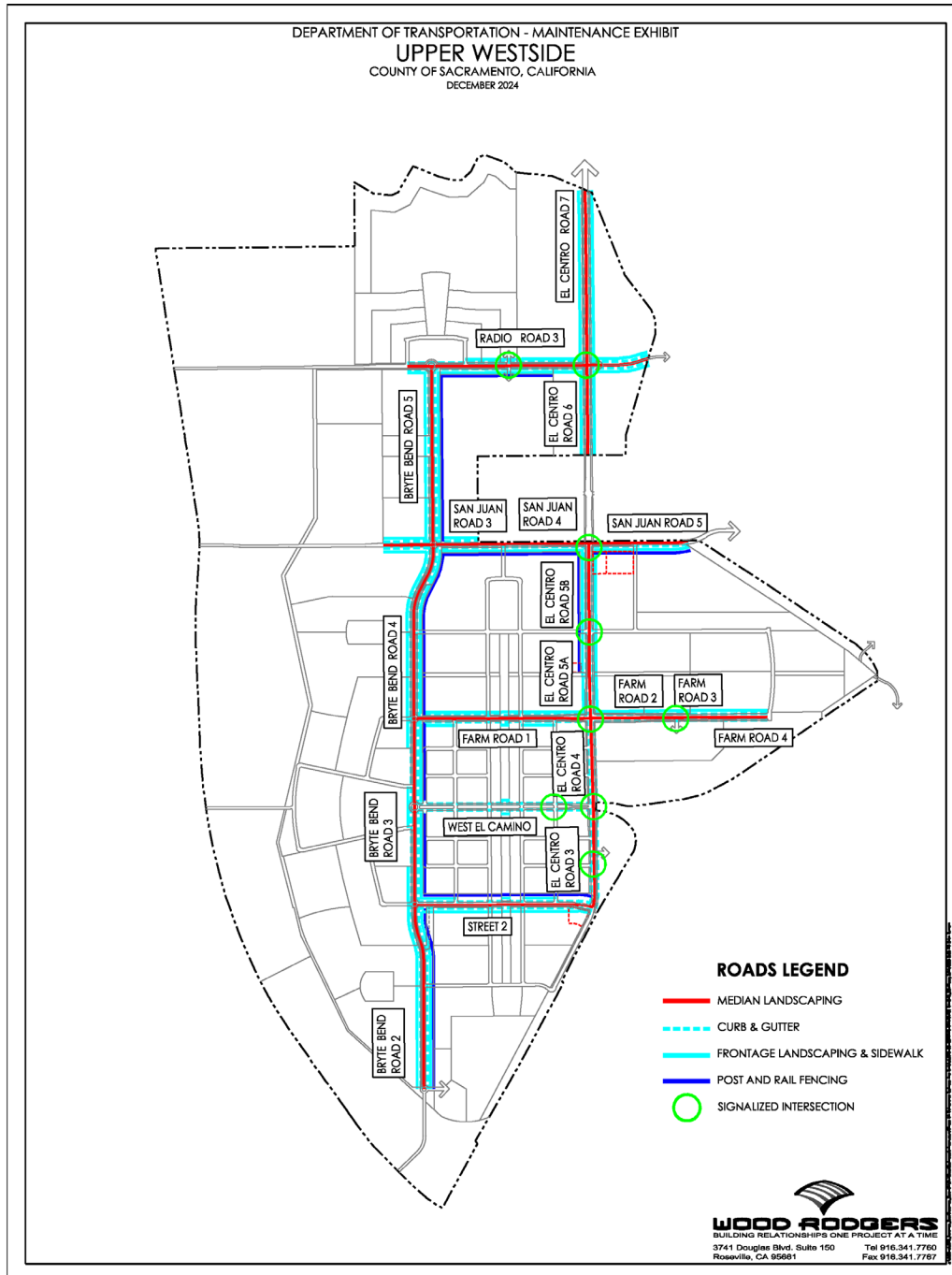


Table 4-6
Sacramento County
Upper Westside Specific Plan Urban Services Plan
Department of Transportation Maintenance Cost Estimate

Item	Quantity	Unit	Annual Unit Maintenance Cost	Total Annual Maintenance Cost
Roadway Costs				
Arterial and Collector Streets	2,700,000	Square Foot	\$0.36	\$977,054
Residential (Local) Streets	7,200,000	Square Foot	\$0.26	\$1,872,688
Culverts	14	Each	\$941.64	\$13,183
Signals and intersection improvements	9	Each	\$11,296.31	\$101,667
Subtotal Roadway Maintenance Costs				\$2,964,592
Landscape and Sidewalks				
Fencing	20,100	Linear Foot	\$0.12	\$2,412
Sidewalks [1]	479,000	Square Foot	\$0.12	\$57,480
Frontage and Median Landscaping	682,500	Square Foot	\$1.13	\$771,225
Subtotal Landscape and Sidewalk Maintenance Costs				\$831,117
Subtotal Maintenance Costs				\$3,795,709
Long-Term Replacement Reserves (Bridges) [2]				\$146,120
Total DOT Costs				\$3,941,829
County Road Fund Contribution				
Property Tax Allocation [3]				\$66,049
Measure A Revenues [4]				\$138,166
SB1 Revenues [5]				\$312,746
Total Project County Road Fund Contribution				\$516,961
Net Roadway Maintenance Costs Allocated to Project [6]				\$2,447,631
Net Landscape and Sidewalk Maintenance Costs Allocated to Project				\$831,117
Net Long-Term Replacement Reserves				\$146,120
Total DOT Maintenance Costs Allocated to Project				\$3,424,868

Source: Wood Rodgers, Inc.; Sacramento County Department of Transportation; Goodwin Consulting.

[1] Includes paved off-street trails within the public right of way.

[2] See Table 6-1 for further detail on long-term replacement costs.

[3] Based on allocating 0.11% of the 1% ad valorem property tax revenue from the project to the County Road Fund.
 See Table A-1 for estimated property tax revenues.

[4] Measure A Revenues from Draft FIA Tables dated March 13, 2023, from Goodwin Consulting Group.

[5] See Table A-5 for further detail on SB1 revenue calculation.

[6] Equal to total roadway maintenance costs minus offsetting contributions from County Road Fund.

Project development, the County would receive additional road maintenance funding from the State's Road Maintenance and Rehabilitation Account, which is funded by statewide gas taxes implemented by Senate Bill 1 (SB-1).

In fiscal year 2022-23, the State distributed approximately \$738 million to county governments for road maintenance according to the following formula:

- 75 percent of these funds distributed to counties based on each county's relative share of registered vehicles within the state.
- 25 percent of these funds distributed to counties based on each county's relative share of lane miles maintained within the state.^{3 4}

As a result of new residents living in the Plan Area, the County would have approximately 22,000 more registered vehicles, increasing its share of all registered vehicles in the state to 4.09 percent. As a result, the County would receive approximately \$313,000 more per year from the SB-1 allocation due to the development of the project, as shown in **Table A-4**. This estimate is conservative, as it does not include the portion of SB-1 funds distributed based on the County's share of lane miles.

The three offsetting revenues that would accrue to the County as a result of the Project's development total approximately \$520,000 per year, leaving an annual net deficit of approximately \$2.5 million for the County Road Fund. This difference between estimated road costs and revenues, plus landscape maintenance and long-term replacement costs, was identified as a road maintenance funding contribution to be included in the Services CFD. This annual road maintenance cost deficit is anticipated to be funded by the Services CFD special tax.

Annual Services Cost Allocation

Table 4-7 details the allocation of the net annual roads maintenance cost at buildout to the benefitting land uses. These costs are allocated based on the relative contribution of each type of land use to roadway wear, as estimated by vehicle miles traveled generated by each land use.

Drainage Facilities

Elements of Service

As detailed in the UWSP document, drainage from developed areas and roadways will be funneled to four large detention basins, before being conveyed through a series of pumps, canals, and culverts to the Westside Canal, which drains into the

³ A total of \$666 million, based on distributions made between September 2021 and August 2022. Data published by the State Controller's office available at https://www.sco.ca.gov/ard_payments_rmra_counties_fy2122.html.

⁴ California Street and Highway Code Section 2103(a).

Table 4-7
Sacramento County
Upper Westside Specific Plan Urban Services Plan
Roadway Maintenance Cost Allocation

Land Use	Land Uses			Roadway Maintenance DUEs [1]						Cost Distribution	Cost per Unit/ Bldg. Sq. Ft	Cost per Acre [4]
	Developable Acres	Avg. Density	Units/ Sq. Ft.	PM Peak Hour Trip Rt.	Avg. Trip Length	Percent New Trips	VTM per Unit	Total VTM	Percentage Allocation			
<i>Formula</i>	<i>A</i>		<i>B</i>	<i>C</i>	<i>D</i>	<i>E</i>	<i>F = C*D*E</i>	<i>G = B*F or G = B/1000*F</i>	<i>H = G/Total G</i>	<i>J = I*Total Cost</i>	<i>K = J/B</i>	
Residential Uses		<u>DU/Acre</u>	<u>units</u>		<u>per unit</u>		<u>per unit</u>				<u>per unit</u>	
Very Low Density Residential	166.7	1.0	168	0.99	5.00	100%	4.95	832	1.7%	\$59,563	\$355	
Low Density Residential	390.6	5.5	2,149	0.99	5.00	100%	4.95	10,638	22.2%	\$761,912	\$355	
Low/Medium Density Residential	134.9	8.0	1,079	0.99	5.00	100%	4.95	5,341	11.2%	\$382,552	\$355	
Medium Density Residential	61.7	12.0	743	0.99	5.00	100%	4.95	3,678	7.7%	\$263,425	\$355	
High Density Residential	36.4	25.0	910	0.56	5.00	100%	2.80	2,548	5.3%	\$182,500	\$201	
Very High Density Residential	22.6	35.0	791	0.56	5.00	100%	2.80	2,215	4.6%	\$158,635	\$201	
Commercial Mixed Use [2]	83.6	40.0	3,216	0.56	5.00	100%	2.80	9,005	18.8%	\$644,967	\$201	
Missing Middle [3]	0.0	NA	300	0.99	5.00	100%	4.95	1,485	N/A	N/A	\$355	
Subtotal Residential Uses	896.4		9,356					35,741	71.6%	\$2,453,554		
											<i>K = J/B</i>	<i>K = J/A</i>
Nonresidential Uses		<u>FAR</u>	<u>sq. ft.</u>				<u>per 1k sq. ft.</u>				<u>per bldg. sq. ft.</u>	<u>per acre</u>
Commercial Mixed Use [2] [3]	83.6	0.6	2,184,970	See Table A-6. [3]			4.55	9,943	19.9%	\$682,585	\$0.312	\$8,169
Employment/Highway Commercial [3]	52.9	0.4	921,730				4.56	4,206	8.4%	\$288,729	\$0.313	\$5,455
Subtotal Nonresidential Uses	136.5		3,106,700					14,149	28.4%	\$971,314		
Total	1,032.9							49,890	100.0%	\$3,424,868		

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 A-6 for details.

[4] Costs per acre provided for informational purposes. Development would be charged either per building square foot or per acre.

Sacramento River north of Downtown Sacramento. Maintenance of minor storm drain facilities underneath most streets in the Project Area will be funded by service charges levied by the Sacramento County Stormwater Utility (SWU). The Project will be required to annex into the Sacramento County Water Agency's Zone 12 in order for the County's SWU to bill customers and perform this maintenance. Additionally, the County is studying a supplemental SWU fee (SWU II) to pay for maintenance of County-maintained low-impact-development (LID) features. The Project may need to annex into this utility district to fund maintenance of any such features. Lastly, RD-1000 assessments will fund the cost of additional pumping needed to move stormwater runoff from the project through RD-1000 facilities outside of the project.

The higher level of maintenance required for the detention basins, primary trunk culverts and pipes, and pumps shown on **Figure 4-3** and **Figure 4-4** is not covered by the SWU service charges. The Sacramento County Department of Water Resources will be the primary maintenance entity for these facilities, with this maintenance funded by a Services CFD Tax levied on properties within the Upper Westside plan area. Additionally, the Sacramento County Department of Transportation and Reclamation District-1000 will maintain primary trunk culverts under roadways and two pump stations into the West Canal, respectively.

Sacramento County Department of Water Resources (DWR) have indicated that the final plan for maintenance of the Main Canal is yet to be decided and an alternative maintenance entity for the Main Canal has not been yet been identified. However, potential entities that could maintain the Main Canal include:

- Sacramento County (DWR or other agency)
- Homeowners' Association;
- Property and Business Improvement District; or
- Maintenance Association.

Estimated Annual Services Costs

The drainage maintenance costs in excess of the amount funded through the SWU rates were estimated by County Department of Water Resources staff. These costs are summarized in **Table 4-8**. The annual service costs also includes the estimated cost of operating the four drainage pumps located in the Plan Area.

Annual Services Cost Allocation

Table 4-9 details the allocation of the net annual drainage maintenance cost (excluding the cost of maintaining recreational areas around the drainage basins) at buildout to the benefitting land uses. These costs are allocated to both residential and commercial uses, based on the proportion of total impervious surface created by each land use in the plan area. See **Table A-4** for further detail.

Figure 4-3. Detention Basins within the UWSP Plan Area

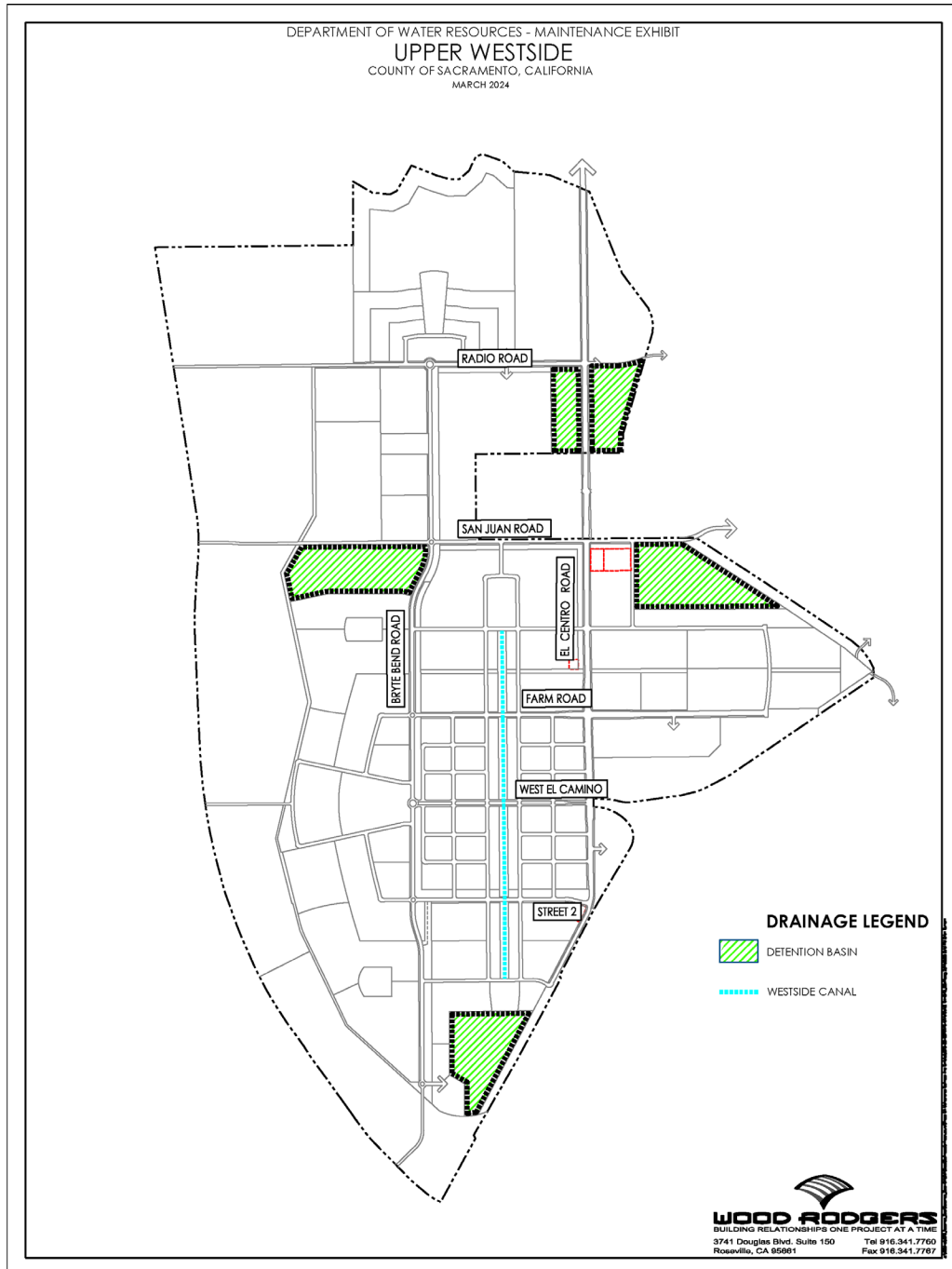


Figure 4-4. Trunk Drainage Facilities within the UWSP Plan Area

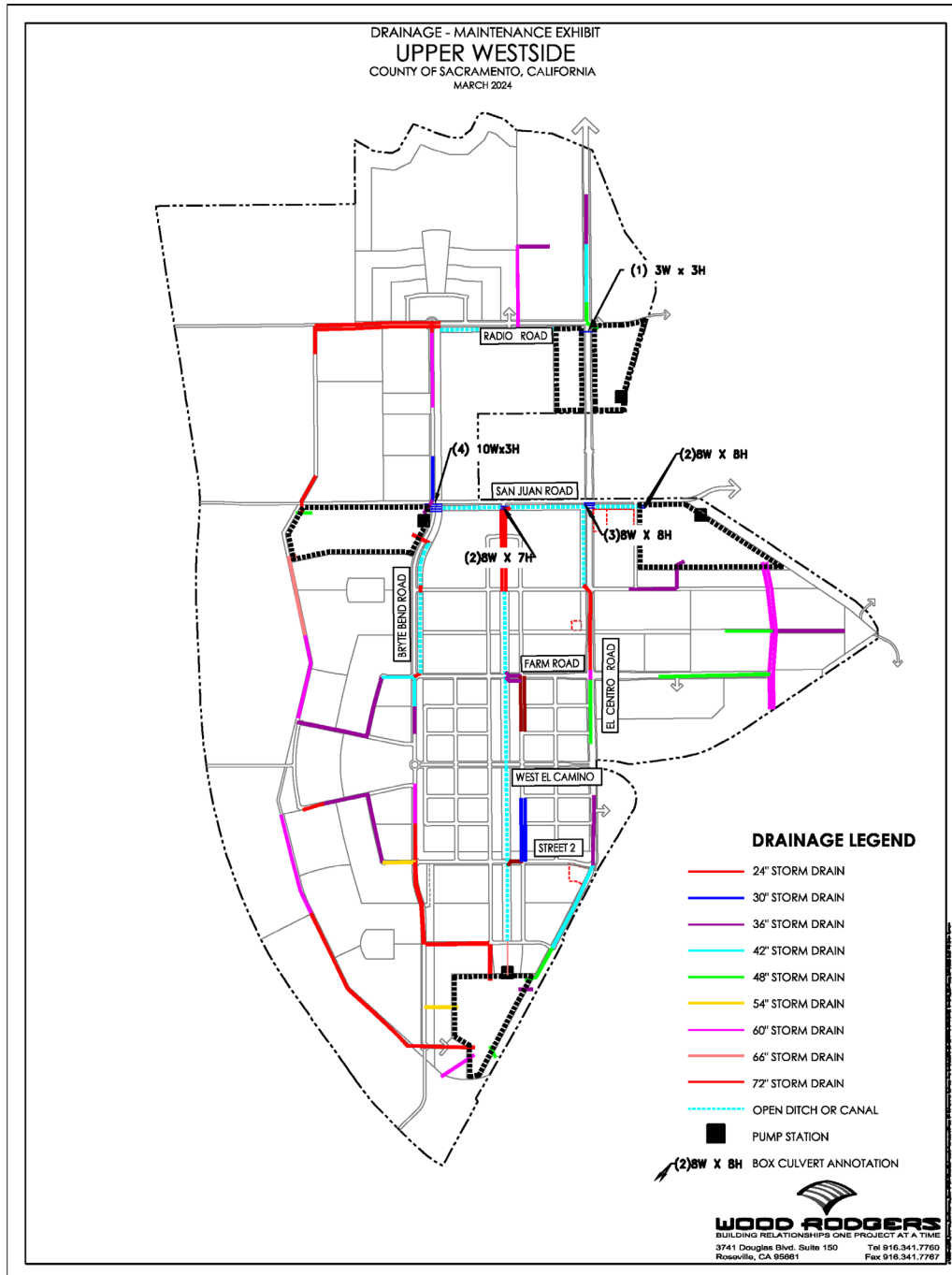


Table 4-8
Sacramento County
Upper Westside Specific Plan Urban Services Plan
Drainage Maintenance Cost Estimates

Facility Type	Quantity	Unit	Annual Maintenance Cost per Unit [1]	Total Annual Maintenance Cost
Sacramento County DWR Maintained Facilities				
Trunk Drainage Facilities In Pavement	42,350	Linear Foot	\$3.63	\$153,731
Trunk Drainage through Parks	13,850	Linear Foot	\$3.63	\$50,276
Open Drainage Channels [1]	7,450	Linear Foot	\$8.83	\$65,784
Interior Drainage Pump Stations - Maintenance	2	Each	\$45,490	\$90,980
Interior Drainage Pump Stations - Operations [2]	2	Each	\$10,178	\$20,355
Detention Basins [3] [4]	4,820,000	Square Foot	\$0.09	\$412,932
Trash Capture at Detention Basins	4	each	\$50,000	\$200,000
Sacramento County DWR Subtotal				\$994,056
Reclamation District 1000 Maintained Facilities				
Pump Stations into West Drainage Canal - Maintenance	2	Each	\$51,442	\$102,885
Pump Stations into West Drainage Canal - Operations [2]	2	Each	\$10,178	\$20,355
Maintenance Entity to Be Determined				
Westside Canal [5]	683,000	Square Foot	\$0.28	\$193,099
Long-Term Repair and Replacement [6]				\$525,700
Total				\$1,836,095

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

- [1] Square footage of open drainage channels based on 7,450 linear feet of channels averaging approximately 84 feet wide.
- [2] Based on RD-1000 electricity costs of \$490,000 per year for peak pumping capacity of approximately 3,200 cubic feet per second.
- [3] This unit cost is rounded to \$0.09 per square foot for the purposes of this table. However, the total cost is based on an unrounded calculation of the current unit cost, obtained by multiplying the per-acre maintenance cost provided by DWR in 2022 (\$3,300 per acre) by the change in CPI between 2022 and 2024 (13.1%). This unit cost rounded to hundredths of a cent is equal to \$0.08567 per square foot.
- [4] This USP assumes that groundwater will be sufficient to maintain the permanent stormwater quality pool in the basins. If analyses performed during Project implementation find that supplemental water will be needed to maintain the permanent water elevation in the basins, the cost of that water will need to be added to the operational costs for the basins.
- [5] Based on 2018 Greenbriar (now Northlake) lake maintenance costs of \$10,000 per acre, escalated to 2024 dollars using the change in the Consumer Price Index for the West region.
- [6] See Table 6-1 for further detail on long-term replacement costs.

Table 4-9
Sacramento County
Upper Westside Specific Plan Urban Services Plan
Drainage Maintenance Cost Allocation

Storm Drainage

Land Use	Land Uses		Cost Allocation Basis			Cost Allocation		
	Developable Acres	Units/ Sq. Ft.	Impervious Area per Acre [1]	Total Demand	Distribution of Demand	Assigned Cost	Per Unit/ Sq. Ft.	Per Acre [4]
<i>Formula</i>	<i>A</i>	<i>B</i>	<i>C</i>	<i>D = A * C</i>	<i>E = D / Total D</i>	<i>F = E * Total F</i>	<i>G = F / B</i>	<i>G = F / A</i>
Residential Uses		<u>units</u>					<u>per unit</u>	
Very Low Density Residential	166.7	168	0.20	33	6.1%	\$112,186	\$668	
Low Density Residential	390.6	2,149	0.40	156	28.6%	\$525,839	\$245	
Low/Medium Density Residential	134.9	1,079	0.50	67	12.4%	\$226,998	\$210	
Medium Density Residential	61.7	743	0.70	43	7.9%	\$145,445	\$196	
High Density Residential	36.4	910	0.80	29	5.3%	\$98,043	\$108	
Very High Density Residential	22.6	791	0.80	18	3.3%	\$60,910	\$77	
Commercial Mixed Use [2]	83.6	3,216	0.90	75	13.8%	\$253,192	\$79	
Missing Middle [3]	0.0	300	N/A	N/A	N/A	N/A	\$217	
Subtotal Residential Uses	896.4	9,356		423	77.5%	\$1,422,614		
Nonresidential Uses		<u>sq. ft.</u>	<u>per 1k sq. ft.</u>				<u>per SF</u>	<u>per acre</u>
Commercial Mixed Use	83.6	2,184,970	0.90	75	13.8%	\$253,138	\$0.12	\$3,029
Employment/Highway Commercial	52.9	921,730	0.90	48	8.7%	\$160,343	\$0.17	\$3,029
Subtotal Nonresidential Uses	136.5	3,106,700		123	22.5%	\$413,481		
Total	1,032.9			545	100.0%	\$1,836,095		

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.
- [3] To analyze the most conservative revenue scenario, Missing Middle Units are not allocated any portion of the maintenance costs. However, as drainage maintenance costs are allocated on a units and impervious surface per acre basis, annual maintenance costs per Missing Middle unit are assumed to be equal to the average per-unit costs for LDR, LMDR, and MDR units.
- [4] Costs per acre provided for informational purposes. Development would charged either per building square foot or per acre.

5. CSA Special Tax Program

Services Summary

This chapter focuses on estimating the costs and funding for operations and maintenance of the following amenities and services that are anticipated to be financed through CSA special tax revenues. The Project may annex into the County's existing CSA-10, which funds transit and transportation demand management services for several new growth areas in the County or may create a new CSA specific to the Plan Area. The services to be funded through either CSA-10 or a UWSP-specific CSA are:

- Transit
- Transportation Management Association (TMA)

Although an agreement and transit service plan has not been adopted, it is expected that Sacramento County Regional Transit (SacRT) will be the transit service provider for the Project. If SacRT, a portion of the CSA tax revenues would be transferred to SacRT to reimburse them for the provision of transit service to the Project. The exact costs of this transit service are not known, as no transit service plan has yet been adopted. In lieu of specific information on these costs, this USP assumes that transit costs per DUE will be similar to per-DUE transit costs for recently adopted specific plan areas in Sacramento County.

As shown in **Table 5-1**, CSA special tax revenues are estimated to fund approximately **\$4.0 million** in transit and TMA services.

Table 5-1
Sacramento County
Upper Westside Specific Plan Urban Services Plan
Services Costs Funded through Services CSA Special Tax

Item	Estimated Max. Special Tax		Units/Sq. Ft. [2]	Net Acres [3]	Maximum Revenue [4]
	Tax per Unit/ Bldg. Sq. Ft. [1]	Tax per Acre (rounded up)			
<i>Formula</i>	<i>a</i>	<i>b=a*c/e</i>		<i>d</i>	
Residential [4]	<u>per unit</u>	<u>per acre</u>	<u>units</u>		
Very Low Density Residential (VLDR)	\$415	N/A	168	133.3	\$69,656
Low Density Residential (LDR)	\$415	N/A	2,149	312.4	\$891,013
Low/Medium Density Residential (LMDR)	\$415	N/A	1,079	107.9	\$447,372
Medium Density Residential (MDR)	\$415	N/A	743	49.4	\$308,061
High Density Residential (HDR)	\$235	\$7,400	910	29.1	\$215,547
Very High Density Residential (VHDR)	\$235	\$10,300	791	18.1	\$186,389
Commercial Mixed Use (CMU)	\$235	\$11,300	3,216	66.9	\$755,563
Missing Middle	\$415	N/A	300	N/A	N/A
Subtotal			9,356	717.1	\$2,873,600
Commercial [4]	<u>per bldg. sq. ft.</u>	<u>per acre</u>	<u>bldg. sq. ft.</u>		
Commercial Mixed Use [2]	\$0.365	\$12,000	2,184,970	66.8	\$802,198
Employment/Highway Commercial	\$0.366	\$8,000	921,730	42.3	\$338,752
Subtotal			3,106,700	109.2	\$1,140,950
Total Revenue (Rounded)				826.3	\$4,015,000
Less Annual Costs					
Services Costs					(\$3,888,530)
CFD Special Tax Administration					(\$116,656)
Subtotal Annual Costs					(\$4,005,186)
Annual Surplus/(Shortfall) Before Backup Tax					\$9,814

[1] See Table 5-2.

[2] See Table 2-1.

[3] Assumes 0.8 net-to-gross ratio.

[4] Taxes for single-family development (VLDR, LDR, LMDR, & MDR) will be levied per dwelling unit. Taxes for all other residential and all commercial development may be implemented on an acreage basis. Maximum revenue for single-family development = tax per unit * number of units. Maximum revenue for all other development = tax per acre * number of acres. No revenue is assumed from Missing Middle Units.

Cost Summary

Transit and TMA services requirements and cost estimates were developed by EPS, based on a per dwelling unit equivalent (DUE) cost for comparable projects in Sacramento County, as shown in **Table 5-2**. In addition, a CSA Special Tax Administration cost component is included in the cost estimates.

Table 5-2. CSA Annual Costs Detail

Item	Total DUEs	Per DUE Costs [1] [2]	Total Costs
Transit Funding	10,100	\$325	\$3,282,525
Proposed TMA Funding	10,100	\$60	\$606,005
Total Services Costs		\$385	\$3,888,530
CSA Administration Costs (3% of Services Costs)			\$116,656
Total CSA Costs			\$4,005,186

[1] Placeholder estimates based on Mather South and NewBridge USPs.

[2] Dwelling Unit Equivalents (DUEs) based on vehicle miles traveled per residential unit/ 1,000 bldg. sq. ft. of nonresidential space. See Table A-7.

The CSA special tax rate is required to be applied proportionally for all land uses, based on the demand for transportation as estimated by the VMT generated by each type of land use. Consequently, for the CSA tax, the maximum special tax is calculated as the annual service costs to be funded divided by the total building square feet or dwelling unit, as appropriate for each type of land use. The CSA special tax will be triggered on a property when such property develops, as indicated by the issuance of a building permit.

Annual Services Cost Allocation

Table 5-3 details the allocation of the annual transit and TMA services at buildout to the benefitting land uses. These costs are allocated based on the relative contribution of each type of land use to demand for transportation services, as estimated by vehicle miles traveled generated by each land use.

Table 5-3
Sacramento County
Upper Westside Specific Plan Urban Services Plan
Transit CSA Annual Costs

Land Use	Land Uses			Backbone Roadway DUEs [1]						Cost Distribution	Cost per Unit/ Bldg. Sq. Ft.
	Developable Acres	Avg. Density	Units/ Sq. Ft.	PM Peak Hour Trip Rt.	Avg. Trip Length	Percent New Trips	VTM per Unit	Total VMT	Percentage Allocation		
<i>Formula</i>	<i>A</i>		<i>B</i>	<i>C</i>	<i>D</i>	<i>E</i>	<i>F = C*D*E</i>	<i>G = B*F or G = B/1000*F</i>	<i>H = G/Total G</i>	<i>J = I*Total Cost</i>	<i>K = J/B or K = J/A</i>
Residential Uses		<u>DU/Acre</u>	<u>units</u>		<u>per unit</u>		<u>per unit</u>				<u>per unit</u>
Very Low Density Residential (VLDR)	166.7	1.0	168	0.99	5.00	100%	4.95	832	1.7%	\$69,656	\$415
Low Density Residential (LDR)	390.6	5.5	2,149	0.99	5.00	100%	4.95	10,638	22.2%	\$891,013	\$415
Low/Medium Density Residential (LMDR)	134.9	8.0	1,079	0.99	5.00	100%	4.95	5,341	11.2%	\$447,372	\$415
Medium Density Residential (MDR)	61.7	12.0	743	0.99	5.00	100%	4.95	3,678	7.7%	\$308,061	\$415
High Density Residential (HDR)	36.4	25.0	910	0.56	5.00	100%	2.80	2,548	5.3%	\$213,423	\$235
Very High Density Residential (VHDR)	22.6	35.0	791	0.56	5.00	100%	2.80	2,215	4.6%	\$185,514	\$235
Commercial Mixed Use (CMU) [2]	83.6	40.0	3,216	0.56	5.00	100%	2.80	9,005	18.8%	\$754,252	\$235
Missing Middle [3]	N/A	N/A	300	0.99	5.00	1.00	4.95	1,485	N/A	N/A	\$415
Subtotal Residential Uses	896.4		9,356					35,741	71.6%	\$2,869,290	
Nonresidential Uses [4]		<u>FAR</u>	<u>sq. ft.</u>				<u>per 1k sq. ft.</u>				<u>per bldg. sq. ft.</u>
Commercial Mixed Use [2]	4.2	0.6	2,184,970	See Table A-6. [3]			4.55	9,943	19.9%	\$798,243	\$0.365
Employment/Highway Commercial	2.6	0.4	921,730				4.56	4,206	8.4%	\$337,652	\$0.366
Subtotal Nonresidential Uses	6.8		3,106,700					14,149	28.4%	\$1,135,895	
Total	903.2							49,890	100.0%	\$4,005,186	

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] To allocate a proportionate share of transit costs between residential and nonresidential uses, VMT generated by Missing Middle units is included in the residential VMT. However, to analyze the most conservative revenue scenario, no share of residential transit costs is allocated to Missing Middle units. Because Missing Middle units generate per-unit VMT identical to LDR, LMDR, and MDR units, the per-unit cost to Missing Middle units would be equal to the per-unit costs for those unit types.
- [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 A-6 for details.

6. Repair and Replacement

Services Summary

In addition to annual services costs, the Upper Westside plan area will also incur costs for both short-term and long-term repair and replacement of public facilities and equipment. Repair and replacement of the equipment and improvements needed for the CSA-funded services (transit and TMA) will be included in the transit and TMA contracts and funded by the CSA special taxes. Repair and replacement of the amenities to be maintained through the Services CFD Special Tax Program will be financed through one or more Combined Infrastructure and Services CFDs rather than through higher initial annual Services CFD special taxes. Leveraging the Combined Infrastructure and Services CFD revenues to fund repair and replacement costs will provide more than adequate revenues for such purposes plus facilitate higher initial maximum special taxes for infrastructure funding purposes.

However, in order to conservatively analyze the Project's ability to fund both ongoing services costs and long-term repair and replacement costs, the analysis in Chapter 4 includes the long-term repair and replacement costs in the calculation of the initial Services CFD tax.

Near-term repair and replacement costs (e.g., those that may be incurred during the first 30 years of the useful life of eligible facilities) will be funded via Combined Infrastructure and Services CFD special taxes levied and collected on a pay-as-you-go (PAYGO) basis. While the Combined Infrastructure and Services CFD bonds are outstanding, maximum special taxes will be levied and the special tax revenues in excess of amounts needed to pay bond debt service and administrative costs will be accrued and used, on an as-needed basis, for near-term repair and replacement costs.

The Combined Infrastructure and Services CFD(s) will include a specified CFD term during which the infrastructure special tax may be levied. Once all authorized facilities and costs (to be defined in the CFD Rate and Method of Apportionment [RMA]) have been funded, the RMA would identify a "trigger event" when the Combined Infrastructure and Services CFD special tax would transition to a services special tax. The County may elect to continue to levy the services special tax as needed (in perpetuity if desired) to fund annual services costs as well as long-term repair and replacement costs for eligible public facilities.

Repair and Replacement Costs of County-Maintained Improvements

The annual long-term repair and replacement costs for the parks, open space, trails, and drainage facilities are estimated as a percentage of the estimated public facility construction costs. The percentage is based on the estimated percentage of the original construction cost that will be incurred for repair and replacement over a specified number of years. For example, the annual long-term repair and replacement costs for the parks are estimated assuming 12.5 percent of the original construction costs will be required over a 25-year period. Thus, an average of 0.5 percent of the construction cost will be incurred each year. Note that the annual repair and replacement costs are expressed in current year dollars.

For transit facilities, the annual long-term repair and replacement cost is included in the total transit contract proposal and will be funded by annual CSA special taxes. For roads, the annual long-term repair and replacement cost is included in the annual roads services cost estimate, as much of roads maintenance is for pavement repair, with the exception of bridges, which are expected to be replaced every 75 years. If any additional roads long-term repair and replacement funding is required, it would be covered by the Combined Infrastructure and Services CFD tax revenue.

Cost Summary

Table 6-1 details the annual long-term repair and replacement costs by facility type for County-maintained improvements. It is estimated that the annual long-term repair and replacement costs at buildout will total approximately \$1.2 million. Note that the annual expenditures either would likely not be incurred in the early years of development or would be lower than the annual costs shown in **Table 6-1**. Thus, less annual funding would be required for short-term repair and replacement in the earlier years of development than for long-term repair and replacement in the later years after the Project has built out.

Table 6-1
Sacramento County
Upper Westside Specific Plan Urban Services Plan
Replacement and Administration Cost Estimates (2024\$)

Item	Total Construction Cost (2024\$)	Long-Term Repair and Replacement Costs [1]				
		Percentage of Construction Cost			Cost	
		Annual	Years	Total Pct.	Total Cost	Annual (Rounded)
Services Funded by Services CFD Tax						
Parks, Open Space, and Trails	\$100,520,000	0.5%	25	12.5%	\$12,565,000	\$502,600
Drainage Facilities	\$105,140,000	0.5%	25	12.5%	\$13,142,500	\$525,700
Roadways (Bridges)	\$10,959,000	1.3%	75	100.0%	\$10,959,000	\$146,120
Subtotal	\$216,619,000				\$36,666,500	\$1,174,420

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

[1] Assumes that long-term repair and replacement cost for roadways is included in the annual maintenance costs for these facilities.
 Excludes land acquisition costs detailed in Upper Westside Public Facilities Financing Plan Appendices A through D.

7. Implementation

After approval of the UWSP, implementation of the project will require additional entitlements including a rezone to uses shown in the land use plan, Large Lot Tentative Subdivision and Small Lot Tentative Subdivision Maps. In the future, as the project is refined and moves forward through the entitlement process, there are additional steps necessary to implement the strategies described in this USP, including:

- **Updates to O&M Cost Estimates.** The operation and maintenance cost estimates contained in this USP may require additional review and require updates in the future. Cost estimates will be adjusted for inflation or revised based on more detailed engineering information as the development process is implemented.
- **Annexations into Service Areas.** Some service providers require that the UWSP annex into the service area (i.e. Sacramento County CFD 2005-1 Police Services, County Services Area 10, SacSewer Service Area, and County Services Area 1 Decorative Street and Safety Lights). It will be necessary for the UWSP to annex into service areas before development.
- **Formation of CFDs/CSAs.** This USP contemplates formation of a CFD and potentially a CSA to provide services to the Project area. Further discussions will be required regarding the scope of services to be included in these special districts.



APPENDIX A:

Detailed Calculations

Table A-1	Estimated Annual Property Taxes.....	A-1
Table A-2	Fire Service Cost Estimate	A-2
Table A-3	Phase 3 Supplemental Fire Service Funding Allocation	A-3
Table A-4	Library Cost Estimate.....	A-4
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Table A-1
Sacramento County
Upper Westside Specific Plan Urban Services Plan
Estimated Annual Property Taxes

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 Annual Property Taxes	Dwelling Units/ Bldg. Sq. Ft.	Estimated Annual Property Taxes	Dwelling Units/ Bldg. Sq. Ft.	Estimated Annual Property Taxes	Dwelling Units/ Bldg. Sq. Ft.	Estimated Annual Property Taxes	Dwelling Units/ Bldg. Sq. Ft.	Estimated Annual Property Taxes
Residential Uses [1]											
	<i>Per Unit</i>										
Very Low Density Residential (VLDR)	\$850,000	-	-	-	-	71	\$598,530	97	\$817,710	168	\$1,416,240
Low Density Residential (LDR)	\$740,000	664	\$4,867,120	372	\$2,726,760	1,113	\$8,158,290	-	-	2,149	\$15,752,170
Low/Medium Density Residential (LMDR)	\$660,000	364	\$2,376,920	262	\$1,710,860	453	\$2,958,090	-	-	1,079	\$7,045,870
Medium Density Residential (MDR)	\$570,000	169	\$951,470	105	\$591,150	370	\$2,083,100	99	\$557,370	743	\$4,183,090
High Density Residential (HDR)	\$435,000	173	\$746,495	368	\$1,587,920	-	-	369	\$1,592,235	910	\$3,926,650
Very High Density Residential (VHDR)	\$400,000	-	-	266	\$1,054,690	262	\$1,038,830	263	\$1,042,795	791	\$3,136,315
Commercial Mixed Use (CMU)	\$400,000	-	-	336	\$1,332,240	1,920	\$7,612,800	960	\$3,806,400	3,216	\$12,751,440
Missing Middle [2]	\$570,000	90	-	56	-	146	-	7	-	300	-
Subtotal Residential		1,460	\$8,942,005	1,765	\$9,003,620	4,335	\$22,449,640	1,795	\$7,816,510	9,356	\$48,211,775
Nonresidential Land Uses											
	<i>Per Bldg. Sq. Ft</i>										
Office	\$400	-	-	139,128	\$556,512	436,796	\$1,747,184	1,325,313	\$5,301,253	1,901,237	\$7,604,949
Retail	\$350	-	-	40,392	\$141,372	129,284	\$452,494	406,083	\$1,421,289	575,759	\$2,015,155
Hotel	\$500	-	-	33,660	\$168,300	106,140	\$530,700	324,637	\$1,623,184	464,437	\$2,322,184
Institutional	-	-	-	11,220	-	35,380	-	108,212	-	154,812	-
Subtotal Nonresidential		-	-	224,400	\$866,184	707,600	\$2,730,378	2,164,245	\$8,345,726	3,096,245	\$11,942,288
Total			\$8,942,005		\$9,869,804		\$25,180,018		\$16,162,236		\$60,154,063

[1] Assumes 100% of VLDR, LDR, LMDR, and MDR units are owner occupied and 50% of HDR, VHDR, and CMU residential units are owner occupied.

[2] To analyze the most conservative revenue scenario, this analysis assumes no property tax revenue from Missing Middle Units.

Table A-2
Sacramento County
Upper Westside Specific Plan Urban Services Plan
Fire Service Cost Estimate

Total Service Population	Fire Department FY 23/24 Budget	Fire Department FY 23/24 Offsetting Revenues [1]	Net Annual Operating Costs FY 23/24	Fire Service Cost per Service Population
<i>a</i>	<i>b</i>	<i>c</i>	<i>d=b-c</i>	<i>e = d/a</i>
699,535	\$191,919,377	\$46,914,000	\$145,005,377	\$207

Source: Draft FIA Tables dated March 13, 2023, from Goodwin Consulting Group;
City of Sacramento; EPS.

[1] Offsetting revenues are revenues recieved related to specific services, such as issuing licenses and permits, that directly offset the cost of providing those services. As these expenditures are paid for directly through user fees, they are not included in the cost of overall fire service.

Table A-3
Sacramento County
Upper Westside Specific Plan Urban Services Plan
Phase 3 Supplemental Fire Service Funding Allocation

Item	Dwelling Units/ Bldg. SF [1]	Persons Served [1]	Percentage Distribution	Net Cost Assignment	Per Unit/ Bldg. SF
<i>Formula</i>	<i>A</i>		<i>C</i>	<i>D = Total Cost * C</i>	<i>D/A</i>
Residential Land Uses	<u>Dwelling Units</u>				<u>Per Unit</u>
Very Low Density Residential (VLDR)	71	213	0.9%	\$3,067	\$43
Low Density Residential (LDR)	2,149	6,447	28.0%	\$92,836	\$43
Low/Medium Density Residential (LMDR)	1,079	3,237	14.0%	\$46,612	\$43
Medium Density Residential (MDR)	644	1,932	8.4%	\$27,820	\$43
High Density Residential (HDR)	541	1,353	5.9%	\$19,476	\$36
Very High Density Residential (VHDR)	528	1,320	5.7%	\$19,008	\$36
Commercial Mixed Use (CMU)	2,256	5,640	24.5%	\$81,215	\$36
Missing Middle [2]	293	731	-	-	\$43
Total Residential	7,268	20,142	87.4%	\$290,034	
Nonresidential Land Uses	<u>Bldg. SF</u>				<u>Per Bldg. SF</u>
Commercial Mixed Use	1,504,650	2,028	8.8%	\$29,200	\$0.02
Employment/Highway Commercial	728,100	877	3.8%	\$12,632	\$0.02
Total Nonresidential	2,232,750	2,905	12.6%	41,832	
Total		23,047	100.0%	\$331,866	

Source: EPS.

[1] See Table 2-2.

[2] To analyze the most conservative revenue scenario, Missing Middle Units are not allocated any portion of the maintenance costs. However, as this analysis assumes Fire Service costs are allocated on a persons-per-household basis, annual maintenance costs per Missing Middle unit would be equal to the per-unit costs for VLDR, LDR, LMDR, and MDR units.

Table A-4
Sacramento County
Upper Westside Specific Plan Urban Services Plan
Library Cost Estimate

Total County of Sacramento Residents	Sacramento Public Library Authority FY 23/24 Budget	Library Service Cost per Resident
<i>a</i>	<i>b</i>	<i>c = a/b</i>
1,578,938	\$60,322,000	\$38

Source: California Department of Finance Table E-5, 2024; Sacramento Public Library Authority, 2024.

Table A-5
Sacramento County
Upper Westside Specific Plan Urban Services Plan
SB-1 Gas Tax Revenue Allocation

Item	Current Conditions		With Project	
	Sacramento County Registered Vehicles	Share of Statewide Registered Vehicles [1]	Sacramento County Registered Vehicles	Share of Statewide Registered Vehicles [1]
Total Amount Distributed by Proportion of Registered Vehicles [2]			\$499,678,292	
Registered Vehicles [3]	1,352,897	4.03%	1,374,802	4.09%
Funding Disbursement	\$20,140,501		\$20,453,247	
Difference with Project			\$312,746	

Source: California Transportation Commission; California State Controller; EPS.

[1] Based on August 2022 statewide total of 33,564,868 registered vehicles.

[2] Based on August 2021 - September 2022 distributions.

[3] Assumes that registered vehicle growth rate from Project development is equal to population growth rate from Project Development.

Table A-6
Sacramento County
Upper Westside Specific Plan Urban Services Plan
Cost Allocation Detail

Land Use	Assumption				Transportation/Roads								Drainage	Amenities
	Allocation	FAR	Sq. Ft. per Acre	Sq. Ft./ Rooms per Acre	PM Peak Hour Trip Rate per Unit	Unit	ITE Code	Trip Length (Miles)	% New Trips	VTM per Unit	Estimated VTM per Acre [1]	Estimated VTM per 1k Sq. Ft.	Impervious Percentage	Sq. Ft. per Employee
Source	<i>Wood Rodgers</i>				<i>Sacramento County SCTDF Nexus Study</i>								<i>EPS</i>	<i>EPS</i>
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	-	250
Retail [2]	18.0%	0.60 FAR	4,704	4,704 sq. ft.	5.43	ksf	820	1.8	55%	5.38	25.29	5.38	-	450
Hotel	15.0%	0.60 FAR	3,920	5.23 rooms	0.60	room	310	6.4	71%	2.73	14.25	3.64	-	600
Institutional [3]	5.0%	0.60 FAR	1,307	1,307 sq. ft.	0.49	ksf	560	3.9	90%	1.72	2.25	1.72	-	900
Subtotal Commercial Mixed Use	100.0%		26,135								118.93	4.55	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	-	300
Retail [2]	20.0%	0.40 FAR	3,485	3,485 sq. ft.	5.43	ksf	820	1.8	55%	5.38	18.73	5.38	-	500
Hotel	15.0%	0.40 FAR	2,614	3.49 rooms	0.60	room	310	6.4	71%	2.73	9.50	3.64	-	600
Institutional [3]	5.0%	0.40 FAR	871	871 sq. ft.	0.49	ksf	560	3.9	90%	1.72	1.50	1.72	-	900
Subtotal Employment/Highway Commercial	100.0%		17,424								79.51	4.56	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] Institutional - Transportation DUE assumptions based on Church/Religious Center.

Table A-7
Sacramento County
Upper Westside Specific Plan Urban Services Plan
Transit Service Cost Allocation

Item	Dwelling Units/ Bldg. Sq. Ft [1]	DUEs per Dwelling Unit/ 1,000 SF [2]	Total DUEs [2]	Percentage Distribution [2]	Net Cost Assignment	Per Unit
<i>Formula</i>	<i>A</i>	<i>B</i>	<i>C=A*B</i>	<i>D</i>	<i>E = Total Cost*D</i>	<i>E/A</i>
Residential Land Uses		<u>Per Dwelling Unit</u>				<u>Per Dwelling Unit</u>
Very Low Density Residential (VLDR)	168	1.00	168	1.7%	\$67,475	\$402
Low Density Residential (LDR)	2,149	1.00	2,149	22.2%	\$863,121	\$402
Low/Medium Density Residential (LMDR)	1,079	1.00	1,079	11.1%	\$433,368	\$402
Medium Density Residential (MDR)	743	1.00	743	7.7%	\$298,417	\$402
High Density Residential (HDR)	910	0.57	519	5.4%	\$208,330	\$229
Very High Density Residential (VHDR)	791	0.57	451	4.7%	\$181,087	\$229
Commercial Mixed Use (CMU) [1]	3,216	0.57	1,833	18.9%	\$736,252	\$229
Missing Middle [2]	300	1.00	300	N/A	N/A	\$402
Total Residential	9,056		7,242	71.7%	\$2,788,051	
Nonresidential Land Uses		<u>Per 1,000 SF</u>				<u>Per SF</u>
Commercial Mixed Use	2,184,970	0.92	2,009	19.9%	\$773,355	\$0.35
Employment/Highway Commercial	921,730	0.92	850	8.4%	\$327,124	\$0.35
Total Nonresidential	3,106,700		2,858	28.3%	\$1,100,479	
Total [3]			10,100	100.0%	\$3,888,530	

Source: EPS.

[1] See Table 2-2.

[2] Based on demand for roadways calculated in Table 2-4 of the Upper Westside Specific Plan Public Facilities Financing Plan.

[3] See Table 5-2 for total costs.