

# **Appendix PD-4**

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Urban Services Plan

**FINAL**

**MATHER SOUTH COMMUNITY MASTER PLAN**

**URBAN SERVICES PLAN**

December 2019

Prepared for Mather South, LLC



4380 Auburn Boulevard  
Sacramento, CA 95841

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## **Appendices**

- A MSCMP Fiscal Impact Analysis
- B Jackson Corridor Transit Cost Analysis
- C MSCMP Detention Basin Operations and Maintenance Cost/Fee Estimate
- D MSCMP Roadway Operations and Maintenance Cost Estimates
- E MSCMP Trails Operations and Maintenance Cost Estimates

# 1. Introduction

## Purpose of Urban Services Plan

This Urban Services Plan (USP) describes the services that will be required for the Mather South Community Master Plan (MSCMP or Project). The USP describes how urban and municipal services are provided to the MSCMP and funded by the County and other service providers. The USP presents service cost and revenue information and demonstrates that the Project is cost-neutral to the County and it will not adversely affect the fiscal resources of the County.

The USP is intended to be a framework document, and it is possible that service providers may change over time or before development of the MSCMP occurs. Most of the services provided to the MSCMP will be provided at the County's level of service or equivalent. An urban service level is contemplated for law enforcement, parks, and transit.

## Companion Documents

Several documents work in tandem with this USP to provide information regarding the implementation of the MSCMP:

- **Mather South Community Master Plan (MSCMP).** The MSCMP (June 2018) describes the land use and regulatory framework for development and implementation of the MSCMP.
- **MSCMP Fiscal Impact Analysis (FIA).** The FIA (May 2019) is an analysis that examines whether the revenues projected from the proposed MSCMP to the County General Fund and other related funds will adequately cover the costs of delivering services to the Project. The MSCMP FIA is contained in **Appendix A**.

The FIA evaluates the MSCMP to determine if revenues generated by the Project are adequate to fund the County's costs for serving the Project. If the revenues do not cover the costs, the MSCMP is required to create a funding mechanism to address the shortfall(s). This funding mechanism to cover the shortfall could be in the form of a County Service Area (CSA) or a Community Facilities District (CFD). If the revenues cover the costs, then the funding mechanism would not be needed.

- **MSCMP Public Facilities Financing Plan (PFFP).** The PFFP (December 2019) is a strategy to finance backbone infrastructure and other public facilities required to serve the proposed land uses in the MSCMP. The potential funding mechanisms needed for the development of the Project identified in the PFFP include existing fee programs, the creation of the Mather South Infrastructure Fee (MSCMP Fee), use of Mello-Roos bond financing, and other options.

## Document Organization

The USP contains the following information:

- **Section 1 Introduction** includes an introduction to the USP.
- **Section 2 Mather South Community Master Plan** summarizes proposed land uses and phases of the MSCMP.
- **Section 3, 4 and 5** describes County services, services from independent agencies and urban services.
- **Section 6 Funding Mechanisms** describes funding mechanisms proposed for the MSCMP to fund services.
- **Section 7 Implementation** reviews implementation considerations for the USP.

The following technical appendices include cost estimates, technical information, and exhibits in support of the USP:

Appendix A: MSCMP Fiscal Impact Analysis, May 2019

Appendix B: Jackson Corridor Transit Cost Analysis, DKS Associates, October 2019

Appendix C: MSCMP Detention Basin Operations & Maintenance Cost/Fee Estimate, December 2019

Appendix D: MSCMP Roadway Operations & Maintenance Annual Cost Estimate, December 2019

Appendix E: MSCMP Trails Operations & Maintenance Annual Cost Estimate, December 2019

Appendix F: Sacramento County Estimated Annual Maintenance Unit Costs

## Overview of Services

The MSCMP will be served by new services created through new funding mechanisms such as the Cordova Recreation & Park District Community Facilities District (CFD), Jackson Corridor Trail CFD, and the Mather South Services/Maintenance District(s). The MSCMP will also be served with a continuation of existing services provided by the County and other agencies. **Table 1** summarizes the services and service providers to the MSCMP and identifies the cost methodology used to calculate costs.

**Funding for Services.** Funding for services provided by the County and other independent agencies will come from the allocations of property taxes to special districts, user fees, special taxes/assessments, and/or the County General Fund. Revenues and expenditures associated with services funded by the County General Fund and Road Fund are included in the MSCMP FIA (**Appendix A**) and summarized in **Table 2**. Cost assumptions for agencies providing non-County services are described in Sections 4 and 5 of this USP.

**Table 1**  
**Mather South Urban Services Plan**  
**Summary of Service Providers**

<b>Service</b>	<b>Provider</b>	<b>Agency Type</b>	<b>Level of Service</b>	<b>Cost Methodology</b>
Domestic Water	Sacramento County Water Agency – Zone 40	County	County Standards	Per Capita Multiplier
Sanitary Sewer	Sacramento Regional County Sewer District & Sacramento Area Sewer District	County	County Standards	Per Capita Multiplier
Public Roads	Sacramento County Department of Transportation	County	County Standards	Per Capita Multiplier
Safety and Street Lighting	Sacramento County Service Area 1	County	County Standards	Per Capita Multiplier
Storm Drainage	Sacramento County Water Agency – Zone 12 and Zone 13	County	County Standards	Per Capita Multiplier
Solid Waste	Sacramento County Department of Waste Management and Recycling	County	County Standards	Per Capita Multiplier
Law Enforcement	Sacramento County Sheriff Department	County	County Standards	Per Capita Multiplier
Animal Control	Sacramento County Department of Animal Care and Regulation	County	County Standards	Per Capita Multiplier
Code Enforcement	Sacramento County Code Enforcement Division	County	County Standards	Per Capita Multiplier
General Government	Sacramento County	County	County Standards	Per Capita Multiplier
Transit Service	Sacramento Regional Transit/TBD	Independent	Urban Standards	Case Study
Fire Protection	Sacramento Metropolitan Fire District (SMFD)	Independent	District Standards	Per Capita Multiplier
Library Services	Sacramento Public Library Authority	Independent	Authority Standards	Per Capita Multiplier
Electricity	Sacramento Municipal Utility District (SMUD)	Independent	District Standards	N/A
Natural Gas	West Coast Gas	Independent	Utility Standards	N/A
Public Parks	Cordova Recreation and Park District	Independent	Urban Standards	Case Study
Mather Preserve	Center for Natural Lands Management (CNLM)	Independent	Agency Standards	Habitat Calculator
Nature Preserve	To Be Determined (TBD)	TBD	Agency Standards	TBD
Trails	Sacramento County Department of Transportation/Regional Parks	County/TBD	County Standards	Per Capita Multiplier
Landscape Corridors	Sacramento County Department of Transportation/Regional Parks	County/TBD	County Standards	Per Capita Multiplier
Schools	Elk Grove Unified School District	Independent	-	-

**Table 2**  
**Mather South Urban Services Plan**  
**Fiscal Impact Summary**

Item	Source	Annual Impacts at Buildout
<b><u>General Fund</u></b>		
Revenues	Appendix A	\$6,441,873
Baseline Expenses	Appendix A	(\$3,508,219)
<b>Annual Net Fiscal Impact</b>		<b>\$2,933,654</b>
<b><u>County Road Fund</u></b>		
Revenues	Appendix A	\$51,645
Revenues (MSCMP Maintenance CFD)	Table 13	\$993,162
Urban Case Study Expenses (Road Maintenance)	Appendix D	(\$1,044,807)
<b>Annual Net Fiscal Impact</b>		<b>\$0</b>
<b><u>Library Services</u></b>		
Revenues	Table 7	\$285,603
Revenues (MSCMP Maintenance CFD)	Table 13	\$76,688
Baseline Expenses	Table 7	(\$362,292)
<b>Annual Net Fiscal Impact</b>		<b>\$0</b>
<b><u>Transit Services</u></b>		
Revenues (CSA-10)	Table 12	\$1,422,665
TMA and Transit Expenses	Table 11	(\$1,422,665)
<b>Annual Net Fiscal Impact</b>		<b>\$0</b>
<b><u>Open Space/Drainage Services</u></b>		
Revenues (MSCMP Maintenance CFD)	Table 14	\$1,014,960
Baseline Expenses	Table 13	(\$1,014,960)
<b>Annual Net Fiscal Impact</b>		<b>\$0</b>
<b><u>Parks Maintenance</u></b>		
Revenues (Cordova Park & Recreation CFD)	Table 10	\$1,413,745
Baseline Expenses	Table 9	(\$1,413,745)
<b>Annual Net Fiscal Impact</b>		<b>\$0</b>
<b><u>Trail Maintenance</u></b>		
Revenues (Jackson Corridor Trail CFD)	Table 16	\$1,011,011
Baseline Expenses	Table 15	(\$1,011,011)
<b>Annual Net Fiscal Impact</b>		<b>\$0</b>
<b>Total Annual Net Fiscal Impact</b>		<b>\$2,933,654</b>
<b>Average Annual Surplus / (Deficit) per Dwelling Unit</b>		<b>\$833</b>
<b><u>Fire Protection</u></b>		
Revenues	Table 6	\$5,362,296
Baseline Expenses	Table 6	(\$2,761,892)
<b>Annual Net Fiscal Impact</b>		<b>\$2,600,404</b>

Source: Sacramento County (County), Goodwin Consulting Group (GCG), and MacKay and Soms (M&S).



## 2. Mather South Community Master Plan

The MSCMP is located on the former Mather Air Force Base in southeastern Sacramento County, along the Jackson Highway corridor. The 848.21-acre MSCMP is bounded by Kiefer Boulevard on the south, Sunrise Boulevard/Folsom Canal on the east, and the former Mather Air Force Base on the north. The western boundary of the MSCMP is approximately the to-be reconstructed Zinfandel Drive. The MSCMP is approximately fifteen miles from downtown Sacramento via Jackson Road or Sunrise Boulevard to Highway 50. The City of Rancho Cordova is located east of the MSCMP, across Sunrise Boulevard.

The Project's developer is Mather South, LLC (Developer).

### Land Use

The Project is located within the unincorporated portion of Sacramento County and has been proposed for 3,522 residential units, 200,000 square feet of commercial/office/community center on 26.9 acres, a 22.9-acre Environmental Education Campus, and a 21.35-acre Research and Development Campus.

Public facilities include two elementary school sites (22.22 acres), 13.49 acres of open space trails, 86.16 acres of preserve, 44.03 acres of park land, 55.71 acres of open space drainage, 4.85 acres of landscape corridor/buffer, 50.16 acres of basins, a water tank site (5.27 acres) and roadway right of way (62.97 acres). Land uses are shown in **Figure 1** and listed on the land use summary in **Table 3**.

### Population Assumptions

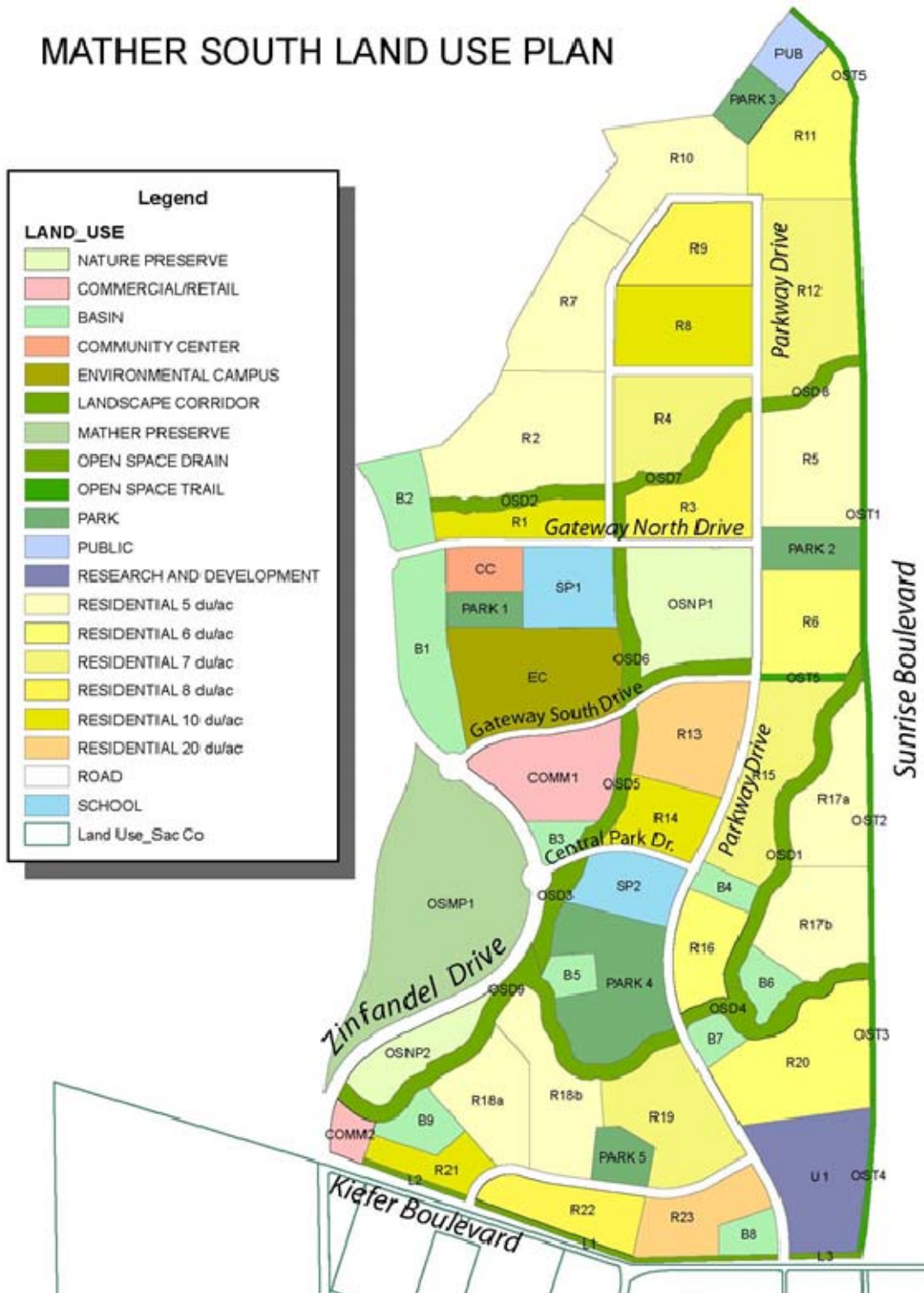
The projected population for the MSCMP is 9,092 residents, as shown on **Table 4**.

### Buildout and Phasing Plan

The MSCMP is anticipated to buildout over a 10 to 20-year period. The MSCMP is planned in four phases (1-4), as shown on **Figure 2**. Phasing and construction of the project will begin with Phase 1, located immediately north of Gateway South Drive, and proceed north into Phase 2 towards the northern boundary of the Project. Phase 3 is then south of Gateway South Drive, and as buildout proceeds south into Phase 4 all the way to Kiefer Boulevard. The MSCMP is expected to build out over an extended period of time, and in four phases, as shown in **Figure 2**. The phasing plan is designed to ensure that improvements in each phase can support development in compliance with County policies and standards, and the development in each phase can support the cost of the required improvements.

Figure 1  
Land Use Plan

# MATHER SOUTH LAND USE PLAN



**Table 3**  
**Mather South Urban Services Plan**  
**Land Use Summary**

	Phase 1			Phase 2			Phase 3			Phase 4			Total at Build Out		
	Acres	Units	Sq. Ft.	Acres	Units	Sq. Ft.	Acres	Units	Sq. Ft.	Acres	Units	Sq. Ft.	Acres	Units	Sq. Ft.
<b>Developable</b>															
<b>Residential</b>															
Low Density (<7 du/ac)	100.72	650	-	102.37	669	-	62.81	395	-	87.33	577	-	353.23	2,291	-
Medium Density (7.1-19.9 du/ac)	9.39	94	-	18.31	183	-	10.37	104	-	6.87	69	-	44.94	450	-
High Density (>20 du/ac)	5.00	200	-	-	-	-	17.36	347	-	11.71	234	-	34.07	781	-
<b>Subtotal Residential</b>	<b>115.11</b>	<b>944</b>	<b>-</b>	<b>120.68</b>	<b>852</b>	<b>-</b>	<b>90.54</b>	<b>846</b>	<b>-</b>	<b>105.91</b>	<b>880</b>	<b>-</b>	<b>432.24</b>	<b>3,522</b>	<b>-</b>
<b>Non-Residential</b>															
Commercial	-	-	-	-	-	-	17.96	-	155,000	3.10	-	30,000	21.06	-	185,000
Office / Campus	22.90	-	275,000	-	-	-	-	-	-	21.35	-	325,000	44.25	-	600,000
Community Center	5.80	-	15,000	-	-	-	-	-	-	-	-	-	5.80	-	15,000
<b>Subtotal Non-Residential</b>	<b>28.70</b>	<b>-</b>	<b>290,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>17.96</b>	<b>-</b>	<b>155,000</b>	<b>24.45</b>	<b>-</b>	<b>355,000</b>	<b>71.11</b>	<b>-</b>	<b>800,000</b>
<b>Total Developable</b>	<b>143.81</b>	<b>944</b>	<b>290,000</b>	<b>120.68</b>	<b>852</b>	<b>-</b>	<b>108.50</b>	<b>846</b>	<b>155,000</b>	<b>130.36</b>	<b>880</b>	<b>355,000</b>	<b>503.35</b>	<b>3,522</b>	<b>800,000</b>
<b>Non-Developable</b>															
Parks	11.58	-	-	4.95	-	-	22.48	-	-	5.02	-	-	44.03	-	-
Open Space Trails	3.09	-	-	3.63	-	-	4.02	-	-	2.75	-	-	13.49	-	-
Mather Preserve	-	-	-	-	-	-	53.16	-	-	-	-	-	53.16	-	-
Nature Preserve	23.34	-	-	-	-	-	-	-	-	9.66	-	-	33.00	-	-
Open Space Drainage	18.90	-	-	-	-	-	16.46	-	-	20.35	-	-	55.71	-	-
Landscape Corridor	-	-	-	-	-	-	-	-	-	4.85	-	-	4.85	-	-
Schools/Public	12.24	-	-	-	-	-	9.98	-	-	-	-	-	22.22	-	-
Basins	24.30	-	-	-	-	-	13.57	-	-	12.29	-	-	50.16	-	-
Utilities	-	-	-	5.27	-	-	-	-	-	-	-	-	5.27	-	-
Roadways	26.82	-	-	6.82	-	-	12.91	-	-	16.42	-	-	62.97	-	-
<b>Subtotal Non-Developable</b>	<b>120.27</b>	<b>-</b>	<b>-</b>	<b>20.67</b>	<b>-</b>	<b>-</b>	<b>132.58</b>	<b>-</b>	<b>-</b>	<b>71.34</b>	<b>-</b>	<b>-</b>	<b>344.86</b>	<b>-</b>	<b>-</b>
<b>Total Project Land Uses</b>	<b>264.08</b>	<b>944</b>	<b>290,000</b>	<b>141.35</b>	<b>852</b>	<b>-</b>	<b>241.08</b>	<b>846</b>	<b>155,000</b>	<b>201.70</b>	<b>880</b>	<b>355,000</b>	<b>848.21</b>	<b>3,522</b>	<b>800,000</b>

Source: Mather South Community Master Plan; June 2018

**Table 4**  
**Mather South Urban Services Plan**  
**Estimated Project Population**

	Units	Persons Per Household <sup>1</sup>	Residents
<b>Residential Land Uses</b>			
Low Density (LDR)	2,291	2.8407	6,508
Medium Density (MDR)	450	2.3733	1,068
High Density (HDR)	781	1.9411	1,516
<b>Total Residents</b>	<b>3,522</b>		<b>9,092</b>

Footnotes:

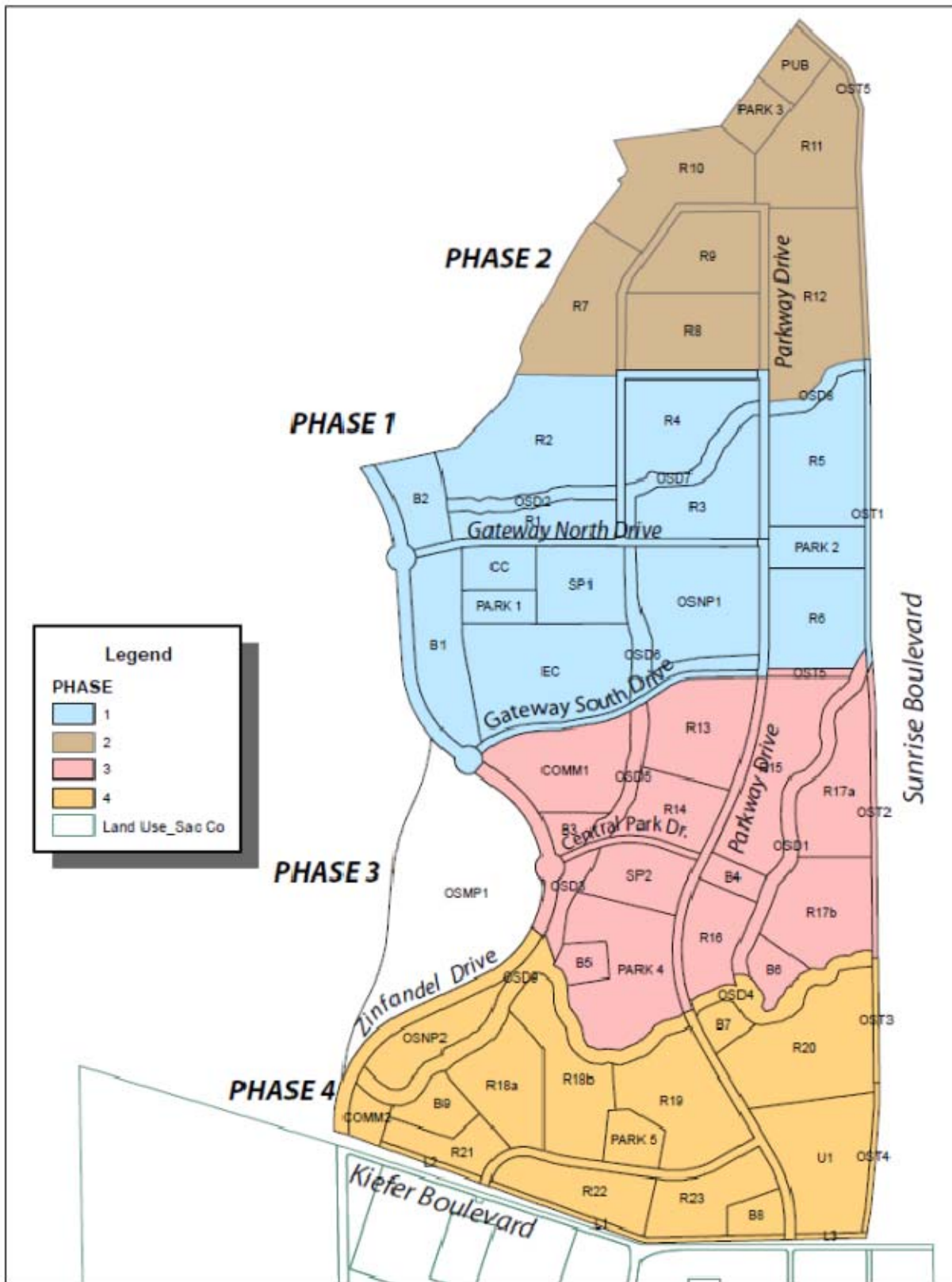
<sup>1</sup>Household size from the Mather South Community Master Plan Table 5.2. Population was determined using the units and park acreage calculation, in the Population Estimate and Quimby Park Requirement table.

Example calculation LDR: 32.54 acres/(5 acres X 1,000 population)/2,291 units = 2.8407 persons per household.

Example calculation MDR: 5.34 acres/(5 acres X 1,000 population)/450 units = 2.3733 persons per household.

Example calculation HDR: 7.58 acres/(5 acres X 1,000 population)/781 units = 1.9411 persons per household.

Figure 2  
Phasing Plan



### 3. County Services

This section describes the following services for the MSCMP that will be administered by County agencies:

Service	Service Provider
Domestic Water	Sacramento County Water Agency – Zone 40 and Zone 41
Sanitary Sewer	Sacramento Regional County Sewer District and Sacramento Area Sewer District
Storm Drainage	Sacramento County Water Agency – Zone 12 and Zone 13
Roadways	Sacramento County Department of Transportation
Safety and Street Lighting	Sacramento County Service Area 1
Trails	Sacramento County Department of Regional Parks
Solid Waste	Sacramento County Department of Waste Management and Recycling
Law Enforcement	Sacramento County Sheriff Department
Animal Control	Sacramento County Department of Animal Care and Regulation
Code Enforcement	Sacramento County Code Enforcement Division
General Government	Sacramento County

**Domestic Water.** The MSCMP is within the Sacramento County Water Agency (SCWA) Zone 40 (Zone 40) Service Area. Zone 40 is responsible for the construction of domestic water facilities within its boundaries, and Zone 41 is responsible for the ongoing operation and maintenance of this infrastructure. Within Zone 40, the MSCMP is within the North Service Area (NSA). SCWA has existing and planned water facilities that will support the delivery of water to the project. The domestic water system is comprised of storage tanks, booster pumping stations, fire hydrants, and water mains. Domestic water service is funded through user service charges. Zone 41 is funded by the end user who pays a user service charge.

**Sanitary Sewer.** The MSCMP will be served by the Sacramento Regional County Sewer District (Regional San) and the Sacramento Area Sewer District (SASD). These Districts own and operate the regional wastewater treatment plant and sewer trunk and collection systems throughout the County. The sewer collection system will be constructed as part of the backbone infrastructure for the MSCMP. The system is comprised of pump stations, force mains, gravity sewer mains, and appurtenances. Sanitary sewer service is funded through user service charges.

**Storm Drainage.** SCWA provides drainage services to unincorporated Sacramento County. Two drainage zones serve the MSCMP:

- **Zone 12.** The Sacramento County Stormwater Utility (SWU) provides drainage operations and maintenance services within the geographic area defined by Zone 12 of the Sacramento County Water Agency. The SWU was created to fund the operation and maintenance of storm drainage facilities, the construction of remedial storm drainage improvement projects the preparation of storm drainage master plans, and the implementation of stormwater

quality programs. The SWU is funded through the standard collection of bimonthly fees. The MSCMP will annex into Zone 12 for drainage maintenance services.

Zone 12 will fund maintenance of drainage facilities to County standards. Maintenance of drainage improvements in excess of County standard maintenance will be funded by the Mather South Services/Maintenance District(s). The MSCMP Drainage O&M (**Appendix C**) outlines the fee per EDU required for maintenance of drainage facilities that is in excess of what is covered by the Stormwater Utility.

- **Zone 13.** Provides comprehensive long-range planning and engineering studies of flood control, water resources development, water supply management and water conservation beneficial to the Zone. Zone 13 includes all of Sacramento County excepting the cities of Sacramento, Folsom, Galt, and Isleton. Zone 13 is funded by an annual per parcel assessment on all real property within Zone 13.

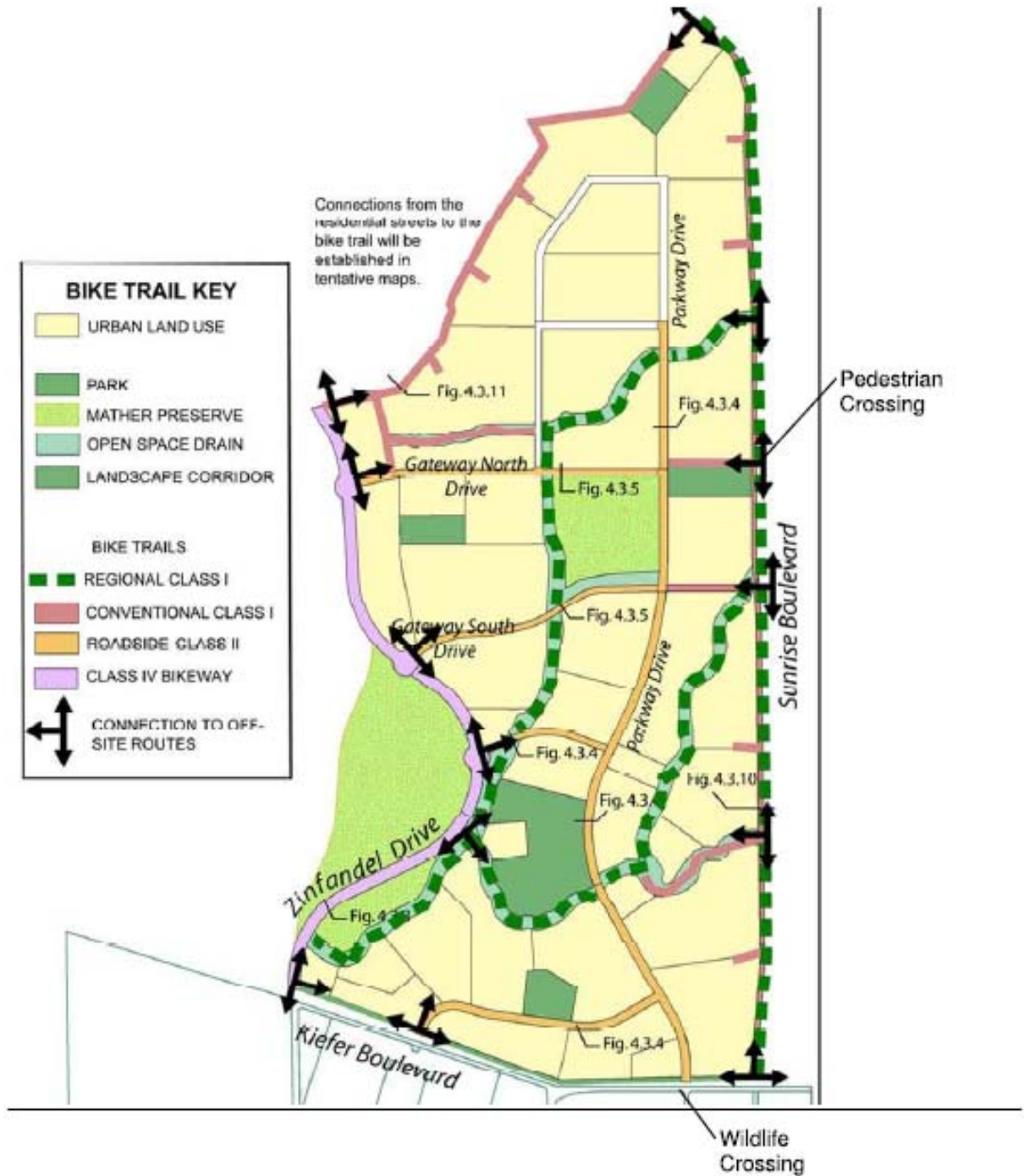
**Roadways.** The Sacramento County Department of Transportation (SACDOT) operates and maintains roadways and adjacent facilities (e.g. curb, gutter, etc.) in the public street rights-of-way in the County. County road maintenance is funded through the County Road Fund. Costs and revenues for roadways are described in the MSCMP FIA. Maintenance of roadways not covered by the County Road Fund will be funded by the Mather South Services/Maintenance District(s). **Table 2** summarizes the revenues and expenses for roadways.

**Safety Lighting and Street Lighting.** County Service Area 1 (CSA-1), which covers the entire County, will provide safety lighting and street lighting services for the MSCMP. CSA-1 maintains both safety lights (lights located at intersections on major streets) and street lights (all other lights). CSA-1 levies an annual service charge for safety and street lighting maintenance, and those rates vary depending on the type of lights maintained and service standard (enhanced or decorative).

It is assumed that MSCMP would pay the Decorative Street and Safety Lights rate. This USP assumes the maximum annual rate. The property owner is required to conduct a ballot procedure to include the MSCMP in the Decorative Street and Safety Light category of CSA-1.

**Trails.** The County Department of Regional Parks will provide operations, maintenance, and enforcement services for the trail system not adjacent to roadways in the MSCMP. The County Department of Transportation will provide operations and maintenance of trails that are adjacent to roadways. The MSCMP features a bike and pedestrian circulation system comprised of 10.15 miles of Regional and Conventional Class I trails planned within landscape corridors adjacent to the Folsom South Canal, within and adjacent to open space features, and within landscape parkways designed specifically for trail connections. The trail system is shown in **Figure 3**. Trail maintenance revenues and expenditures are summarized in **Table 2**. The Jackson Corridor Trails CFD will fund ongoing operations and maintenance of the trail system in the MSCMP and the landscaping along the trails that are not adjacent to roadways. The funding for maintenance of the landscaping along trails next to roadways is

Figure 3  
Trail Facilities





included in the Roadway Operations and Maintenance (**Appendix D**) and the Mather South Services/Maintenance District(s).

**Solid Waste.** The County Department of Waste Management and Recycling (DWMR) will be the service provider for residential solid waste services in the MSCMP. The funding mechanism for providing these services comes in the form of residential service charges from DWMR administered through the County Consolidated Utility Billing Service (CUBS). Residential development in the MSCMP will be planned to accommodate DWMR collection vehicle specifications, for example turning radii and clearances.

The Sacramento Regional Solid Waste Authority (SWA) regulates and administers commercial solid waste services which are provided by private companies operating with a valid SWA Franchise (Franchisees). The funding mechanism for providing these services comes in the form of service charges to the commercial waste generator (business) from the Franchisee, subject to standards for service agreement terms established in SWA Code.

Commercial development in MSCMP will be planned to accommodate private collection vehicles and that commercial development should be planned and constructed to accommodate separate collection of recyclable material and organic material for diversion, pursuant to diversion mandates embodied in State law.

Solid waste services for collection of debris from construction activity from MSCMP (C&D debris) are provided by SWA Franchisees. The funding mechanism for providing these services comes in the form of service charges to the commercial waste generator (business) from the Franchisee, subject to standards for service agreement terms established in SWA Code. C&D debris from MSCMP is subject to the California Green Building Standards (CalGreen) and must be diverted from the landfill at a rate of 65%, measured per construction project.

The Kiefer landfill will provide final waste deposition services for residentially generated solid waste and much of the commercially generated solid waste from MSCMP. The funding mechanism for these services comes in the form of waste disposal tipping fees received at the Kiefer landfill. Kiefer landfill is located less than three miles from Mather South. In order to maintain service for MSCMP and all other development in Sacramento County, parcels created within MSCMP should be accompanied by Disclosure or Restrictive Covenants recorded on deeds to the following effects:

1. Acknowledging the existence and proximity of Kiefer Landfill, and
2. Waiving the applicant's right to seek corrective action against the operator for any nuisance resulting from the currently permitted activities at Kiefer Landfill.

**Law Enforcement.** The Sacramento County Sheriff's Department provides law enforcement services to unincorporated Sacramento County. Law enforcement services will be funded by the County General Fund and through the County Police Services Community Facilities District 2005-1 (CFD 2005-1) annual special tax. The unincorporated portion of the County is included in an annexation area for the

CFD 2005-1. Costs and revenues associated with law enforcement services are described in the MSCMP FIA.

The Sheriff's Department will manage the phasing of law enforcement services. The MSCMP will contribute tax revenue for law enforcement and the phasing of the Project will not have an impact on the phasing of law enforcement services.

**Animal Control.** The County Department of Animal Care and Regulation will provide animal control services to the MSCMP. Animal control services are funded through fees and the County General Fund. Costs and revenues associated with animal control services are described in the MSCMP FIA.

**Code Enforcement.** The County's Code Enforcement Division will provide County code enforcement services to the MSCMP. Initially, the Project could be served by existing personnel and would likely require additional personnel over time as the project develops. Code enforcement services are funded through fees and the County General Fund. Costs and revenues associated with code enforcement are described in the MSCMP FIA.

**General Government.** The County will provide general government services to the MSCMP. General government services include land use planning, administrative services, and fiscal and regulatory oversight. These services are funded through fees and the County General Fund. Costs and revenues associated with general government are described in the MSCMP FIA.

## 4. Independent Agencies

This section describes the following services for the MSCMP that will be administered by special districts, joint power authorities or private companies:

<b>Service</b>	<b>Service Provider</b>
Fire Protection	Sacramento Metropolitan Fire District (SMFD)
Library Services	Sacramento Public Library Authority (SPLA)
Electricity	Sacramento Municipal Utility District (SMUD)
Natural Gas	West Coast Gas

**Fire Protection.** The Sacramento Metropolitan Fire District (SMFD) will provide fire protection services to the MSCMP. The SMFD has indicated that development in the MSCMP will increase the need for fire protection, including additional staffing, vehicles, and equipment.

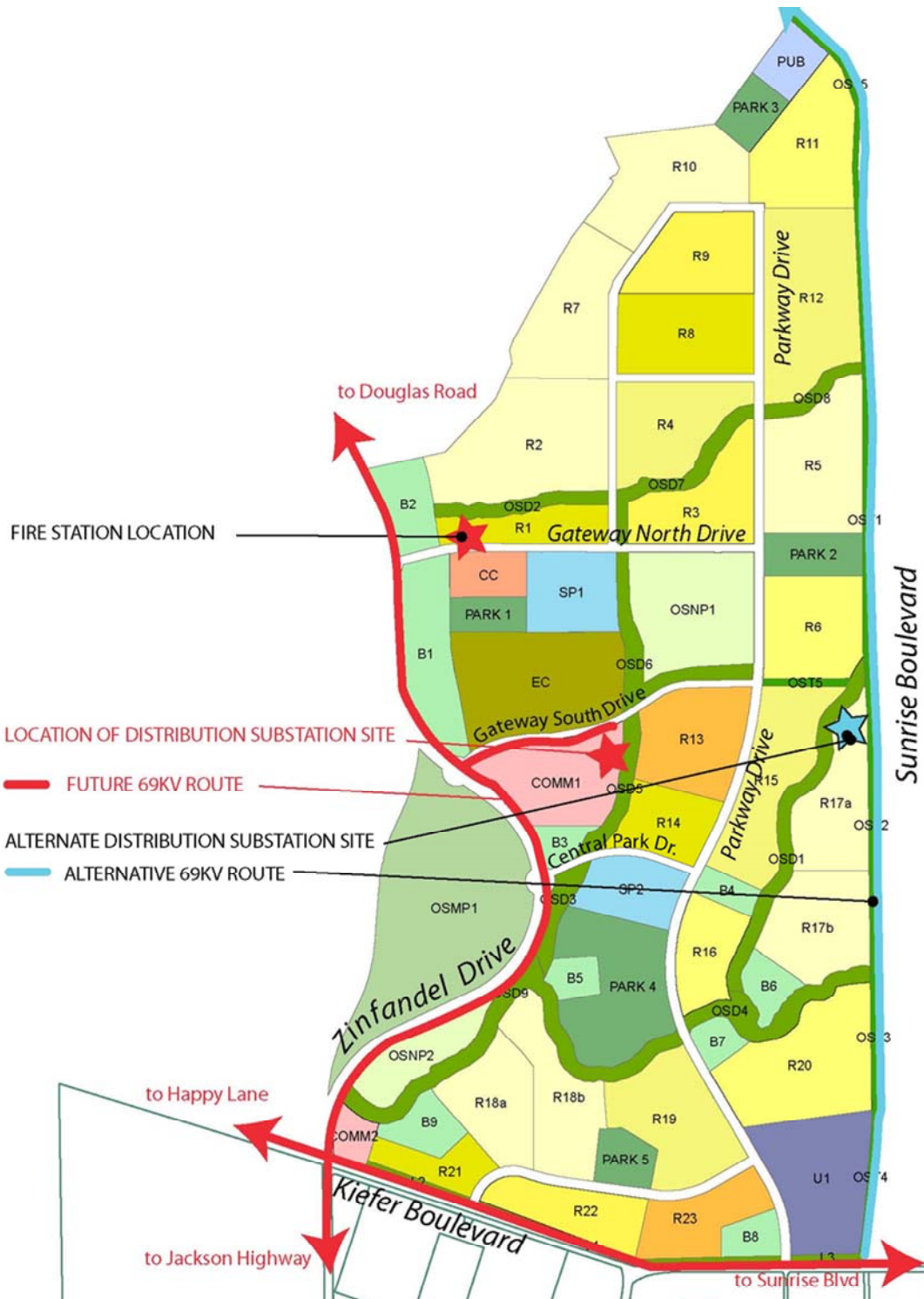
Based on the population and proposed uses in the MSCMP, the SMFD requires one station to serve the MSCMP (Fire Department Growth Analysis for the Sacramento Metropolitan Fire District, July 2013). SMFD requested that the station be located in an early phase of the project in order to meet response time standards. The proposed location offers convenient access to Gateway North Drive, and is located in the first phase of the MSCMP to provide access to MSCMP and surrounding areas. As development within the Jackson Road corridor occurs, the location of the proposed fire station within the MSCMP may be adjusted based on development trends and future locations of fire stations, but the current proposed location is as shown on **Figure 4**.

SMFD services will be funded through property tax revenue. As development in the MSCMP proceeds, the cost of fire protection services will increase. It is assumed that with the development of the MSCMP and the increase in land values, the revenue share from property tax will also increase to keep pace with the fair share cost of service. **Table 5** includes an estimate of the annual property taxes for the Project and **Table 6** identifies the share allocated to the SMFD.

It is estimated that a fire station, engine, a truck, a medic vehicle, and staff and support vehicles will be required to service the MSCMP. There are many variables that will include the precise timing of constructing the station in the MSCMP including the ability to serve the MSCMP from existing fire stations and the pace of development in adjacent development areas including Rancho Cordova (Sunridge, Suncreek) and projects along the Jackson corridor. The SMFD will manage the phasing of fire services. SMFD will assess the phasing of fire facilities at the small lot tentative map stage of the MSCMP.

Until the fire station in the MSCMP is fully funded, there may be a temporary funding shortfall created by the difference in the SMFD's operating costs and tax revenues received by SMFD. The shortfall would resolve as additional development in the Jackson corridor occurs, and tax revenues are

**Figure 4  
Public Services**



**Table 5**  
**Mather South Urban Services Plan**  
**Estimated Annual Property Taxes**

Land Use	Estimated Assessed Value per Unit/Bldg. Sq. Ft. [1]	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
<b>Residential Land Uses</b>											
Low Density (<7 du/ac)	\$495,000	650	\$3,172,000	669	\$3,264,720	395	\$1,927,600	577	\$2,815,760	2,291	\$11,180,080
Medium Density (7.1-19.9 du/ac)	\$415,000	94	\$383,520	183	\$746,640	104	\$424,320	69	\$281,520	450	\$1,836,000
High Density (>20 du/ac)	\$305,000	200	\$596,000	0	\$0	347	\$1,034,060	234	\$697,320	781	\$2,327,380
<b>Subtotal</b>		<b>944</b>	<b>\$4,151,520</b>	<b>852</b>	<b>\$4,011,360</b>	<b>846</b>	<b>\$3,385,980</b>	<b>880</b>	<b>\$3,794,600</b>	<b>3,522</b>	<b>\$15,343,460</b>
<b>Non-Residential Land Uses [2]</b>											
Commercial	\$225	0	\$0	0	\$0	155,000	\$348,750	30,000	\$67,500	185,000	\$416,250
Office / Campus	\$205	275,000	\$563,750	0	\$0	0	\$0	325,000	\$666,250	600,000	\$1,230,000
Community Center	\$205	15,000	\$30,750	0	\$0	0	\$0	0	\$0	15,000	\$30,750
<b>Subtotal</b>		<b>290,000</b>	<b>\$594,500</b>	<b>0</b>	<b>\$0</b>	<b>155,000</b>	<b>\$348,750</b>	<b>355,000</b>	<b>\$733,750</b>	<b>800,000</b>	<b>\$1,677,000</b>
<b>Total</b>			<b>\$4,746,020</b>		<b>\$4,011,360</b>		<b>\$3,734,730</b>		<b>\$4,528,350</b>		<b>\$17,020,460</b>

Notes:

[1] Estimated property taxes = (assessed value per unit - \$7,000 homeowners' exemption) \* dwelling units \* 1%

[2] Estimated property taxes = assessed value per bldg. sq. ft. \* bldg. sq. ft. \* 1%

**Table 6**  
**Mather South Urban Services Plan**  
**Estimated Annual Fire Services Revenues**

Item	Phase 1	Phase 2	Phase 3	Phase 4	Buildout
Estimated Annual Property Taxes	\$ 4,746,020	\$ 4,011,360	\$ 3,734,730	\$ 4,528,350	\$ 17,020,460
Sacramento Metropolitan Fire Portion	31.51%	31.51%	31.51%	31.51%	31.51%
<b>Annual SMFD Fire Service Revenue</b>					
Annual SMFD Property Tax Revenue	\$ 1,495,234	\$ 1,263,779	\$ 1,176,627	\$ 1,426,657	\$ 5,362,296
<b>Subtotal Annual Fire Services Revenues</b>	<b>\$ 1,495,234</b>	<b>\$ 1,263,779</b>	<b>\$ 1,176,627</b>	<b>\$ 1,426,657</b>	<b>\$ 5,362,296</b>
<b>Annual SMFD Fire Service Operating Costs</b>					
Fire Service Operating Cost per Capita [1]	\$ 304	\$ 304	\$ 304	\$ 304	\$ 304
Mather South population [2]	2,458	2,335	2,042	2,257	9,092
<b>Subtotal SMFD Fire Service Operating Costs</b>	<b>\$ 746,597</b>	<b>\$ 709,226</b>	<b>\$ 620,441</b>	<b>\$ 685,628</b>	<b>\$ 2,761,892</b>
<b>Fire Service Surplus/(Deficit)</b>	<b>\$ 748,637</b>	<b>\$ 554,553</b>	<b>\$ 556,186</b>	<b>\$ 741,029</b>	<b>\$ 2,600,404</b>

**Notes:**

[1] Assumes 2018/2019 FY budget of \$226.3M, over a service population of 745,000 to determine a cost per capita.

[2] Population estimated using persons per household information from Mather South Community Master Plan.

sufficient to fund the SMFD's costs to operate stations. To calculate the temporary shortfall, SMFD will compare the estimated annual operating costs for the new station and its first due engine to the tax revenues received by the SMFD in the first due area. If a temporary shortfall is anticipated at the time of MSCMP implementation, a funding mechanism would be necessary to address the shortfall, such as a Services CFD. If the funding mechanism is necessary, it would be required prior to the first small lot tentative subdivision maps. Thereafter, SMFD would recalculate the difference annually until the shortfall is resolved.

**Library Services.** Library services for the MSCMP would be provided by the Sacramento Public Library Authority ("Authority"). The Authority is the fourth largest library system in California serving more than 1.4 million residents in Sacramento County, including the cities of Citrus Heights, Elk Grove, Galt, Isleton, Rancho Cordova, and Sacramento. The system is a Joint Powers Authority, governed by a 15-member Board comprised of elected officials from each of the member jurisdictions, with representation based on each jurisdiction's population.

Per the Joint Exercise of Powers Agreement for the Sacramento Public Library dated July 1, 2007, the jurisdiction owns or leases the facility, and the Sacramento Public Library Authority operates the facility. The Authority operates 28 libraries, including a Central Library in downtown Sacramento, 27 branches spread throughout the nearly 1,000 square mile service area and a mobile fleet. With approximately 800,000 cardholders, Sacramento Public Library welcomes more than 3.5 million visitors and circulates over 7 million items each year. The system has a collection of more than 1.2 million items and an annual budget of approximately \$50.4 million. The Library Director serves as the Chief Executive Officer of the Authority. More information about the Authority is available on its website at [www.saclibrary.org](http://www.saclibrary.org).

The closest branch library to the MSCMP is the Rancho Cordova Community Library located at 9845 Folsom Boulevard. The Rancho Cordova Library is located on Folsom Boulevard approximately five miles from the Plan Area along Zinfandel Drive and Folsom Boulevard. The Sun Creek Specific Plan, one mile to the east, and in the Cordova Hills Specific Plan, three miles to the east identify future alternative library sites.

The County of Sacramento purchased a 5-acre parcel on Bradshaw Road near Gerber Road for the future Vineyard Library. This future library facility will serve area residents, including MSCMP residents. The County of Sacramento will be responsible for funding all construction and tenant improvement as well as outfitting the facility with furniture, technology, collections, etc. so that the Authority can operate it. There is no timeline for construction. No library services are planned for construction within the MSCMP. MSCMP will be required to contribute toward the provision of library services for its residents.

The MSCMP will fund library services through property tax revenues allocated to the SPLA, as shown in **Table 7**. The shortfall in funding is included in the Mather South Services/Maintenance District(s). The SPLA will manage the phasing of library services. Because the MSCMP will be

contributing fee revenue for library facilities, the phasing of development in the MSCMP will not likely have an impact on the phasing of library facility construction.

**Electricity.** Electricity services will be provided to the MSCMP by the Sacramento Municipal Utility District (SMUD). SMUD provides electricity to Sacramento County residents. Electricity service is funded through user service charges.

**Natural Gas.** Natural gas services will be provided to the MSCMP by West Coast Gas. Natural gas service is funded through user service charges.



**Table 7**  
**Mather South Urban Services Plan**  
**Estimated Annual Property Tax Revenue for Library Services**

<b>Item</b>	<b>Percentage</b>	<b>Phase 1</b>	<b>Phase 2</b>	<b>Phase 3</b>	<b>Phase 4</b>	<b>Buildout</b>
Estimated Annual Property Taxes		\$ 4,746,020	\$ 4,011,360	\$ 3,734,730	\$ 4,528,350	\$ 17,020,460
Sacramento Public Library Authority Portion	1.68%	\$ 79,638	\$ 67,311	\$ 62,669	\$ 75,986	\$ 285,603
<b>Annual Library Service Revenue</b>						
Annual Library Property Tax Revenue		\$ 79,638	\$ 67,311	\$ 62,669	\$ 75,986	\$ 285,603
Miscellaneous Library Revenues		\$ -	\$ -	\$ -	\$ -	\$ -
<b>Subtotal Annual Library Services Revenues</b>		<b>\$ 79,638</b>	<b>\$ 67,311</b>	<b>\$ 62,669</b>	<b>\$ 75,986</b>	<b>\$ 285,603</b>
<b>Annual Library Service Operating Costs</b>						
Library Service Operating Cost per Capita [1]		\$ 40	\$ 40	\$ 40	\$ 40	\$ 40
Mather South population		2,458	2,335	2,042	2,257	9,092
<b>Subtotal Library Service Operating Costs</b>		<b>\$ 97,935</b>	<b>\$ 93,033</b>	<b>\$ 81,386.44</b>	<b>\$ 89,937</b>	<b>\$ 362,292</b>
<b>Library Service Surplus/(Deficit)</b>		<b>\$ (18,297)</b>	<b>\$ (25,722)</b>	<b>\$ (18,718)</b>	<b>\$ (13,952)</b>	<b>\$ (76,688)</b>

**Notes:**

[1] Assumes 2018/2019 FY budget of \$51.8M, over a service population of 1,300,000 to determine a cost per capita.

## 5. Urban Services

This section describes the urban services for the MSCMP:

<b>Service</b>	<b>Service Provider</b>
Parks and Recreation	Cordova Recreation and Park District (CRPD)
Open Space Preserves	Center for Natural Land Management (CNLM)
Transit	Sacramento Regional Transit/TBD
TMA	Department of Transportation
Project Specific Maintenance	Department of Transportation Department of Regional Parks Department of Water Resources County
Landscape Maintenance	Department of Transportation Department of Regional Parks

**Parks and Recreation.** Parks and recreation services will be provided to the MSCMP by the Cordova Recreation and Park District (CRPD) which encompasses approximately 75 square miles of land in unincorporated Sacramento County and the City of Rancho Cordova. There are currently no parks within the boundary of the MSCMP. The location of proposed parks in the MSCMP are shown in **Figure 4**.

The MSCMP will be included in the CRPD’s CFD for park maintenance. Park maintenance costs are a function of park type and are estimated to be \$27,204 annually for daily attention and \$18,136 for weekly attention (**Table 8**). Total annual park maintenance costs at buildout is estimated at \$1,413,745 for 44.27 acres of parks (**Table 9**). Park maintenance costs are allocated over developable land uses to identify a per unit cost (**Table 10**).

**Open Space Preserve.** There are two open space preserves to preserve and avoid wetland resources. The open space preserves are shown in **Figure 1** and listed below:

- Open Space Mather Preserve (OSMP1)
- Open Space Nature Preserve (OSNP1 and OSNP2)

The open space preserve within the Mather Field area, including the open space areas within the MSCMP (OSMP1), will be managed by a separate program currently established and operating for the large Mather Preserve adjacent to Mather. The service provider is the Center for Natural Land Management (CNLM) and will be funded separately from this USP through a Developer equity contribution. Maintenance of the Nature Preserve (OSNP1 and OSNP2) will need to be determined.

**Table 8**  
**Mather South Urban Services Plan**  
**Cordova Recreation and Park District Annual Costs & Service Levels**

<b>Service Level</b>	<b>Attention</b>	<b>Land Use</b>	<b>Annual Cost Per Acre<sup>1</sup></b>	
Level 1	Daily	Regional/Community Park, Aquatic/Spash Parks, Streetscapes	\$	27,204
Level 2	Weekly	Neighborhood Park	\$	18,136

**Footnotes:**

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<sup>1</sup>Assumes maintenance cost estimate of \$16,520 per acre (2015\$) for neighborhood parks and \$24,780 per acre (2015\$) for community parks (per Matt Goodell). Cost has been escalated using October 2018 CCI.

**Table 9**  
**Mather South Urban Services Plan**  
**Park Maintenance Costs**

<b>Parcel</b>	<b>Land Use</b>	<b>Acres</b>	<b>Service Level</b>	<b>Attention</b>	<b>Land Use Description</b>	<b>Annual Cost Per Acre</b>	<b>Total Annual Cost</b>	
<b>Neighborhood Park</b>								
PARK 1		4.55	Level 2	Weekly	Neighborhood Park	\$ 18,136	\$ 82,519	
PARK 2		7.03	Level 2	Weekly	Neighborhood Park	\$ 18,136	\$ 127,496	
PARK 3		4.95	Level 2	Weekly	Neighborhood Park	\$ 18,136	\$ 89,773	
PARK 4		22.48	Level 1	Daily	Community Park	\$ 27,204	\$ 611,548	
PARK 5		5.02	Level 2	Weekly	Neighborhood Park	\$ 18,136	\$ 91,043	
TBD		0.24	Level 2	Daily	Community Park	\$ 27,204	\$ 6,529	
<b>Total</b>		<b>44.27</b>					<b>\$ 1,008,909</b>	
Repair/Replacement (sinking fund) (1% of construction cost)							\$	263,589
Park District Administration (10%)							\$	127,250
County Assessor Roll Administration (1%)							\$	13,997
<b>Total Parks</b>		<b>44.27</b>					<b>\$ 1,413,745</b>	

**Table 10**  
**Mather South Urban Services Plan**  
**Allocation of Ongoing Parks Maintenance Costs**

	Land Uses		Cost Allocation Basis			Annual Maintenance Cost Allocation		
	Developable Acres	Units/ Sq. Ft.	Persons Per HH/ Sq. Ft. per Emp.	Total Persons/Emps.	Distribution of Persons	Total Cost	per Acre	per Unit/ Sq. Ft.
<i>Formula</i>	<i>A</i>	<i>B</i>	<i>C</i>	<i>D=B*C</i>	<i>E=D/Total Persons</i>	<i>F=Cost*E</i>	<i>G = F/A</i>	<i>H = F/B</i>
<b>Residential</b>		<i>units</i>	<i>persons per HH</i>					<i>per unit</i>
Low Density (LDR)	353.2	2,291	2.84	6,508	71.6%	\$1,011,950	\$2,865	\$441.71
Medium Density (MDR)	44.9	450	2.37	1,068	11.7%	\$166,067	\$3,695	\$369.04
High Density (HDR)	34.1	781	1.94	1,516	16.7%	\$235,728	\$6,919	\$301.83
<b>Subtotal Residential</b>	<b>432.2</b>	<b>3,522</b>		<b>9,092</b>	<b>100.0%</b>	<b>\$1,413,745</b>		
<b>Nonresidential</b>		<i>sq. ft.</i>	<i>sq.ft. per employee</i>					<i>per sq. ft.</i>
Commercial (C/MU)	21.1	185,000	-	-	-	-	-	-
Office (O)	44.3	600,000	-	-	-	-	-	-
Community Center	5.8	15,000	-	-	-	-	-	-
<b>Subtotal Nonresidential</b>	<b>71.1</b>	<b>800,000</b>		<b>0</b>	<b>0.0%</b>	<b>\$0</b>		
<b>Total Mather South</b>	<b>503.4</b>			<b>9,092</b>	<b>100.0%</b>	<b>\$1,413,745</b>		

**Transit.** Transit services are currently provided through the unincorporated County by Sacramento Regional Transit District (SRTD). Transit services would be provided to the MSCMP by SRTD or another provider.

Four local bus routes are planned to serve future development in the Jackson Corridor. One of the routes, the Jackson Express, will serve the east side of the Jackson corridor including the MSCMP and proposed NewBridge Specific Plan south of the MSCMP. The Jackson Express will extend from the Watt-Manlove light rail station east on Jackson Road to the Rockbridge Drive/Jackson Road intersection on the south side of the NewBridge Specific Plan. The Jackson Express route continues north through the mixed-use node and north on Bridgewater Drive through the NewBridge Specific Plan to Kiefer Boulevard. From Kiefer Boulevard, Jackson Express route will continue north through the MSCMP to the Cordova Town Center or Sunrise light rail stations. Transit services routes and facilities are shown on **Figure 5**. Transit routes and transit center locations are conceptual and subject to change with buildout of the project. If Mather South is the only development to move forward the transit service would use the Mather South Local Route; which is the same route within the limits of Mather South, with the differences being outside the limits of Mather South.

Transit services are funded through property tax allocation and user fees. The MSCMP will be expanding transit service at an additional cost to the Project. Annual costs to provide transit service to the MSCMP are estimated to be \$1,007,841 as shown in **Table 11**. Cost estimates for transit services are contained in **Appendix B**.

**Transportation Management Association (TMA).** The MSCMP will be a permanent member of a Transportation Management Association (TMA), either an existing TMA or a newly-created TMA for the Jackson Corridor. Residents and employees will be eligible for TMA transportation-related services (also known as trip reduction services (TRS)) that promote alternatives to single-occupancy vehicle travel. TRS may include services such as rideshare matching and vanpool coordination, commuter financial incentives, telework and/or flextime support, guaranteed ride home programs, shared parking coordination, transportation access guides, and wayfinding. Annual costs for TMA services are estimated to be \$105,660 as shown in **Table 11**, and are estimated based on costs for membership in similar existing TMAs. Funding for both Transit and TMA will be through County Services Area 10, with the per unit cost allocated on **Table 12**.

**Table 11**  
**Mather South Urban Services Plan**  
**County Services Area 10 (Transit Annual Costs)**

	Quantity	Cost per Unit	Total Annual Cost
<b><u>Cost Estimate</u></b>			
<b>Transit</b>			
Transit Funding	3,522 units	-	\$1,007,841
Proposed TMA Funding <sup>1</sup>	3,522 units	\$30.00	<u>\$105,660</u>
<b>Subtotal Transit</b>			<b>\$1,113,501</b>
Repair/Replacement (sinking fund) (15%)			\$167,025
Services District Administration (10%) <sup>2</sup>			\$128,053
County Assessor Roll Administration (1%)			\$14,086
<b>Total Community Facilities District Costs</b>			<b><u><u>\$1,422,665</u></u></b>

Source: MacKay & Somps, Sacramento County

**Footnotes:**

<sup>1</sup>To be conservative, an additional \$30 per unit was added to cover Transportation Management Association (TMA) costs. This is based on similar service costs in the City of Sacramento and North Natomas.

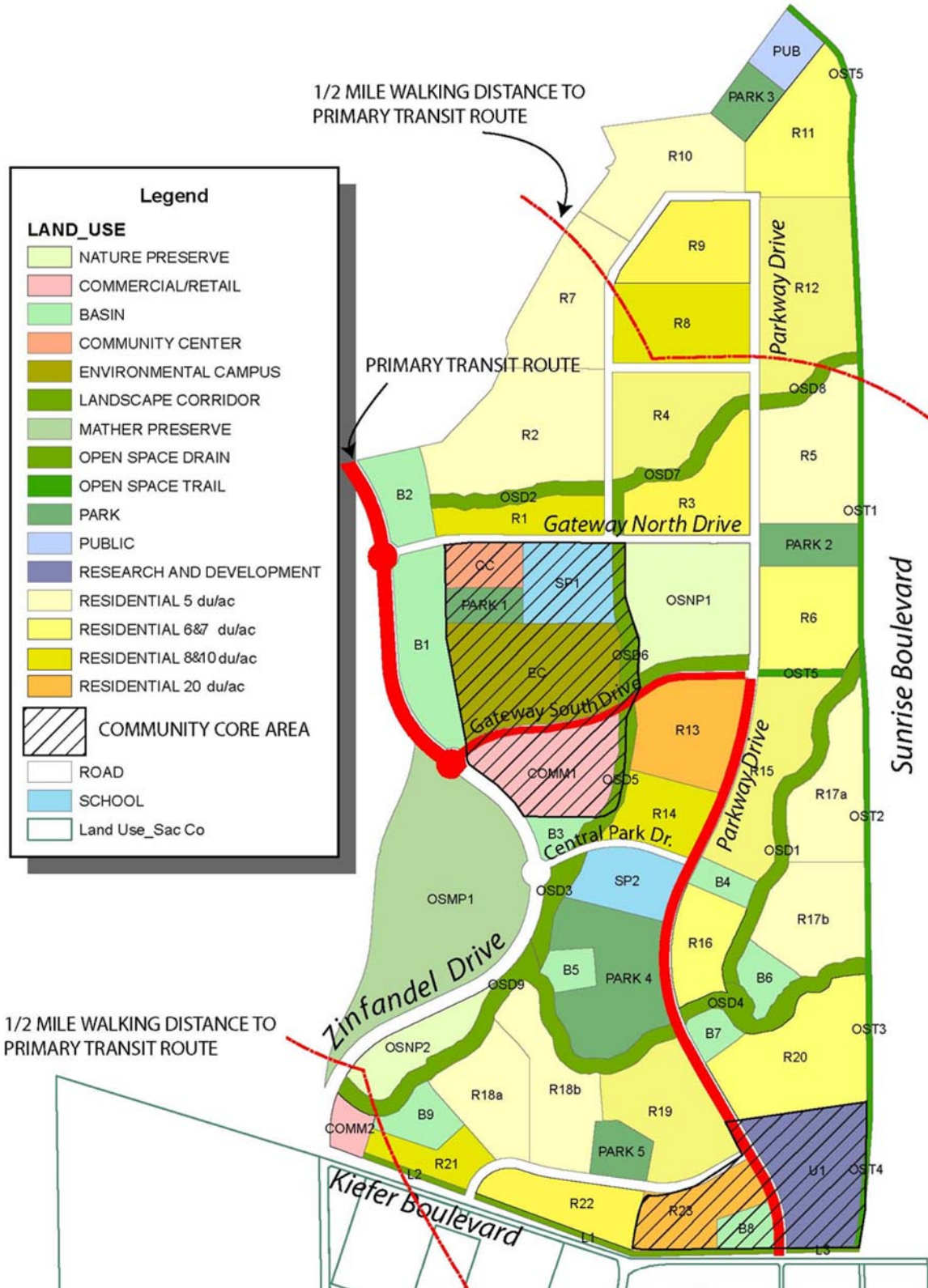
<sup>2</sup>Administration includes both funding for administration of CFD and administration of district (maintenance, contracts, etc.)

**Table 12**  
**Mather South Urban Services Plan**  
**Allocation of County Services Area 10 (Transit Annual Costs)**

	Land Uses		Cost Allocation Basis			Annual Maintenance Cost Allocation		
	Developable Acres	Units/ Sq. Ft.	Persons Per HH/ Sq. Ft. per Emp.	Total Persons/Emps.	Distribution of Persons	Res/Nonres. Cost	per Acre	per Unit/ Sq. Ft.
<i>Formula</i>	<i>A</i>	<i>B</i>	<i>C</i>	<i>D=B*C</i>	<i>E=D/Total Persons</i>	<i>F=Cost*E</i>	<i>G = F/A</i>	<i>H = F/B</i>
<b>Residential</b>		<i>units</i>	<i>persons per HH</i>					<i>per unit</i>
Low Density (LDR)	353.2	2,291	2.84	6,508	54.7%	\$778,565	\$2,204	\$339.84
Medium Density (MDR)	44.9	450	2.37	1,068	9.0%	\$127,767	\$2,843	\$283.93
High Density (HDR)	34.1	781	1.94	1,516	12.7%	\$181,362	\$5,323	\$232.22
<b>Subtotal Residential</b>	<b>432.2</b>	<b>3,522</b>		<b>9,092</b>	<b>76.5%</b>	<b>\$1,087,695</b>		
<b>Nonresidential</b>		<i>sq. ft.</i>	<i>sq.ft. per employee</i>					<i>per sq. ft.</i>
Commercial (C/MU)	21.1	185,000	500	370	3.1%	\$44,264	\$2,102	\$0.24
Office (O)	44.3	600,000	250	2,400	20.2%	\$287,117	\$6,489	\$0.48
Community Center	5.8	15,000	500	30	0.3%	\$3,589	\$619	\$0.24
<b>Subtotal Nonresidential</b>	<b>71.1</b>	<b>800,000</b>		<b>2,800</b>	<b>23.5%</b>	<b>\$334,970</b>		
<b>Total Mather South</b>	<b>503.4</b>			<b>11,892</b>	<b>100.0%</b>	<b>\$1,422,665</b>		



**Figure 5  
Transit Facilities**



**Project Specific Maintenance.** The Mather South Services/Maintenance District(s) will be formed to fund maintenance of project facilities, amenities and services that are not funded in existing operations and maintenance programs, including:

- MSCMP roadways, signals and medians
- Trails along roadways
- Culverts
- Sidewalks
- Landscape corridors
- Landscaping
- Enhanced operations and maintenance of detention basins
- Low Impact Design (LID) features for stormwater quality
- Library services

Project-specific maintenance components included in Mather South Services/Maintenance District(s) are itemized on **Table 13** and the costs are allocated over developable land uses in **Table 14**. Specifics regarding LID features will be determined at a later stage of development. As such, no capital nor maintenance costs are included in this Plan and will need to be tabulated for possible inclusion in the MSCMP Service/Maintenance District(s) once they are known. Additional detail regarding the costs of maintenance is included in the following appendices.

- Appendix C: MSCMP Detention Basin Operations & Maintenance Cost/Fee Estimate
- Appendix D: MSCMP Roadway Operations & Maintenance Annual Cost Estimate
- Appendix F: Sacramento County Estimated Annual Maintenance Unit Costs

**County Maintenance Coordination.** Sacramento County Departments of Transportation, Regional Parks, and Water Resources collaborated to define their roles for maintaining vegetation in the MSCMP. Operations and maintenance for landscaping in the MSCMP will be owned, managed, and funded as follows:

## County Maintenance Coordination Matrix

landscape maintenance related services

Land Use	Land Use Responsibility/Ownership				Service Responsibility				Maintenance Funding Source	Cost Estimate
	SacDOT	Reg Parks	DWR	Other <sup>(2)</sup>	SacDOT	Reg Parks	DWR	Other <sup>(2)</sup>		
Landscape Parcel - Rdway Frontage	X				X				MSCMP Services/Maintenance District(s)	Table 13
Landscaped Median - Right of Way	X				X				MSCMP Services/Maintenance District(s)	Table 13
Trails on or adjacent to Roadways	X				X				Jackson Corridor Trails CFD	Table 15
Open Space (LID <sup>(1)</sup> )		X			X <sup>(3)</sup>	X <sup>(3)</sup>			MSCMP Services/Maintenance District(s)	Table 13
Class I Trail landscape <sup>(4)</sup>		X			X <sup>(3)</sup>	X <sup>(3)</sup>			Jackson Corridor Trails CFD	Table 15
Class I Trail ac surface <sup>(4)</sup>		X				X			Jackson Corridor Trails CFD	Table 15
Detention Basin Funct and Access			X				X		MSCMP Services/Maintenance District(s)	Table 13
Detention Basin Landscape			X		X <sup>(3)</sup>	X <sup>(3)</sup>			MSCMP Services/Maintenance District(s)	Table 13
Detention Basin Unimproved Area			X		X <sup>(3)</sup>	X <sup>(3)</sup>			MSCMP Services/Maintenance District(s)	Table 13
Mather Preserve (OSMP1) <sup>(8)</sup>				X				X	Developer equity contribution	To be determined
Nature Preserve (OSNP1 and OSNP2) <sup>(6)</sup>				X				X	MSCMP Services/Maintenance District(s)	Table 13
Park <sup>(6)</sup>				X				X	Cordova Recreation and Park District Park Maintenance CFD	Tables 9 and 10

(1) LID feature may occur on different Land use designations, see Note (5)

(2) Conservation organization or HOA or local Park District, tbd by development

(3) Provision of services may be a shared effort , tbd based on development. Service will be coordinated by Reg Parks and DOT at time of provision.

(4) Reg Parks will be responsible for trail hard surface. Landscape maintenance and/or open space maintenance, see Note (3)

(5) LID feature is LIMITED to: overland vegetated swale and small scale feature

(6) Access facilities (i.e. trails, sidewalks) through properties are the responsibility of the maintenance provider. i.e. preserve manager or park owner. See Note (7)

(7) Exception to Note (6) - Class I trails ac surfaces will be the responsibility of Reg Parks when they pass through Preserves or Parks

(8) Will be maintained by the Center for Natural Lands Management

Note: any LID feature that is other than described will need to be assessed for maintenance when known, by the development with County agreement

**Table 13**  
**Mather South Urban Services Plan**  
**Project Specific Operations, Maintenance, and Landscape Costs**

	Quantity	Cost per Unit	Total Annual Cost
<b>Cost Estimate</b>			
<b>Roadway Maintenance<sup>1</sup></b>			
Residential Roads	212,850 square feet	\$0.19	\$40,442
Arterial and Collector Roads	724,480 square feet	\$0.27	\$195,610
County Road Fund Revenues (per Fiscal)	-	-	<u>(\$51,645)</u>
Subtotal			\$184,406
Bridge	1 each	\$9,984.00	\$9,984
Culverts	7 each	\$771.00	\$5,397
Ditch Maintenance	7,400 linear feet	\$2.57	\$19,018
Retaining/Sound Wall (placeholder) <sup>7</sup>	24,000 linear feet	\$1.50	\$36,000
Signal Maintenance	3 each	\$5,463.00	\$16,389
Sidewalk Maintenance	396,880 square feet	\$0.06	\$23,416
Landscape Maintenance	1,204,400 square feet	\$0.58	<u>\$698,552</u>
<b>Subtotal Roadway Maintenance</b>			<b>\$993,162</b>
<b>Open Space/Drainage Facilities</b>			
Detention Basin Operations & Maintenance <sup>3</sup>	-	-	\$344,057
Detention Basin 10' Landscaping Strip	155,140.0 square feet	\$0.58	\$89,981
Non-Basin Coverage Landscaping <sup>5</sup>	340,979.0 square feet	\$0.58	\$197,768
Natural Preserve <sup>6</sup>	33.0 acres	\$2,613.60	\$86,249
Open Space Drain (creek drainage) <sup>6</sup>	56.0 acres	\$2,613.60	\$146,362
Open Space Landscape (open space & landscape buffer) <sup>6</sup>	57.6 acres	\$2,613.60	<u>\$150,543</u>
<b>Subtotal Open Space/Drainage Facilities</b>			<b>\$1,014,960</b>
Library Funding	-	-	\$76,688
<b>Subtotal Costs</b>			<b>\$2,084,810</b>
Repair/Replacement (sinking fund) (15%) <sup>2</sup>			\$312,721
Services District Administration (10%) <sup>4</sup>			\$239,753
County Assessor Roll Administration (1%)			\$26,373
<b>Total Community Facilities District Costs</b>			<u><u><b>\$2,663,657</b></u></u>

Source: MacKay & Soms, Sacramento County

**Footnotes:**

- <sup>1</sup>Roadway maintenance contained in the Roadway Operations and Maintenance Cost Estimates (Appendix D).  
<sup>2</sup>Estimated repair/replacement (sinking fund) based on a percentage of maintenance costs. When forming the CFD a detailed analysis can be done to better determine the cost as a percentage of the construction cost if requested.  
<sup>3</sup>The cost estimate and information provided by Detention Basin O&M Cost/Fee Estimate (Appendix C).  
<sup>4</sup>Administration includes both funding for administration of CFD and administration of district (maintenance, contracts, etc.)  
<sup>5</sup>See trunk storm drainage exhibit in Appendix A of PFFP.  
<sup>6</sup>See Community Master Plan Table 4.1.  
<sup>7</sup>Total placeholder quantity not known at this time, but it will be included and refined during CFD implementation.

**Table 14**  
**Mather South Urban Services Plan**  
**Allocation of Project Specific Ongoing Operations and Maintenance Costs**

	Land Uses		Cost Allocation Basis			Annual Maintenance Cost Allocation		
	Developable Acres	Units/ Sq. Ft.	Persons Per HH/ Sq. Ft. per Emp.	Total Persons/Emps.	Distribution of Persons	Res/Nonres. Cost	per Acre	per Unit/ Sq. Ft.
<i>Formula</i>	<i>A</i>	<i>B</i>	<i>C</i>	<i>D=B*C</i>	<i>E=D/Total Persons</i>	<i>F=Cost*E</i>	<i>G = F/A</i>	<i>H = F/B</i>
<b>Residential</b>		<i>units</i>	<i>persons per HH</i>					<i>per unit</i>
Low Density (LDR)	353.2	2,291	2.84	6,508	54.7%	\$1,457,709	\$4,127	\$636.28
Medium Density (MDR)	44.9	450	2.37	1,068	9.0%	\$239,218	\$5,323	\$531.60
High Density (HDR)	34.1	781	1.94	1,516	12.7%	\$339,565	\$9,967	\$434.78
<b>Subtotal Residential</b>	<b>432.2</b>	<b>3,522</b>		<b>9,092</b>	<b>76.5%</b>	<b>\$2,036,493</b>		
<b>Nonresidential</b>		<i>sq. ft.</i>	<i>sq.ft. per employee</i>					<i>per sq. ft.</i>
Commercial (C/MU)	21.1	185,000	500	370	3.1%	\$82,875	\$3,935	\$0.45
Office (O)	44.3	600,000	250	2,400	20.2%	\$537,570	\$12,148	\$0.90
Community Center	5.8	15,000	500	30	0.3%	\$6,720	\$1,159	\$0.45
<b>Subtotal Nonresidential</b>	<b>71.1</b>	<b>800,000</b>		<b>2,800</b>	<b>23.5%</b>	<b>\$627,165</b>		
<b>Total Mather South</b>	<b>503.4</b>			<b>11,892</b>	<b>100.0%</b>	<b>\$2,663,657</b>		

## 6. Funding Mechanisms

Various funding mechanisms could be formed to provide funding for urban services in the MSCMP. Project-specific funding mechanisms are outlined below.

**Special Taxes/Assessments.** Special taxes/assessments are levied by local government to provide funding for local improvements or public services resulting in a general or special benefit to the property being levied. These amounts are not ad valorem taxes and are not based on the value of the property. The methodology by which the taxes/assessments are levied against a property is determined in an engineer's report, rate and method of apportionment, or another document, which has been adopted or filed with the local agency providing the local improvement or service to the property.

To form an assessment district, the benefiting landowner(s) vote. For a successful formation, only a simple majority must approve the assessment. The funds collected under the assessment must be used to benefit the property being assessed, and cannot be used outside the special district or planning area. Services covered under an assessment district can include parks, transit, traffic, lighting, construction, operations, trees, sidewalks, recreational facilities, transportation systems management, etc.

The special taxes and assessments anticipated to be charged on the MSCMP property are the following:

- Water & Drainage Studies – SCWA 13
- CSA 1 Lights Sac Unincorporated Zone 1 (change proceedings to Decorative Street and Safety Light category)
- Elk Grove Unified School District CFD #1

With the implementation of the MSCMP, the existing special taxes and assessments would be modified to reflect the land use designations within the project and the project will be required to annex into Sacramento County CFD 2005-1 (Police Services) and County Services Area #10 (for transit services).

**Mello-Roos Community Facilities District for Services.** A CFD for services can be established by a local government as a means of obtaining funding for a variety of public services including, but not limited to, police protection services, fire protection services, library services, park maintenance services, recreation program services, flood and storm protection services, transit, etc. A CFD would be formed before development commences, thus requiring fewer landowners to vote on the formation. The CFD would be applied as a special tax on the tax bill of the properties within the MSCMP.

The MSCMP will be included in three new services CFDS:

**Cordova Recreation and Park District Park Maintenance CFD.** The MSCMP will be included in the Cordova Recreation and Park District's CFD for park maintenance. The annual

cost of park maintenance is estimated to be \$1,413,745 (**Table 9**), and the allocation per unit is calculated on **Table 10**. The Cordova Recreation and Park Maintenance CFD tax will replace the existing tax (Cordova Park Maintenance CFD and Cordova Recreation Park District – CFD No. 2016-01) for the property.

**Mather South Services/Maintenance District(s).** The Mather South Services/Maintenance District(s) will be formed to fund maintenance of facilities, transit costs, and funding shortfalls.

- **Maintenance:** The Mather South Services/Maintenance District(s) will include maintenance of project facilities, amenities, and services that are not funded in existing operations and maintenance programs, including:
  - MSCMP roadways, signals and medians
  - Trails along roadways (landscaping and hardscaping)
  - Culverts
  - Sidewalks
  - Landscaping
  - Enhanced operations and maintenance of detention basins
  - Library services
  
- **Fiscal Impact Shortfalls.** The MSCMP FIA (May 2019) concluded that the MSCMP would result in a net surplus in excess of \$2.9 million to the County General Fund but would result in annual funding shortfall for roadway maintenance (\$236,051 - \$51,645 = \$184,406) and this Urban Services Plan showed a shortfall for library (\$76,688) (**Table 7**). To compensate for the annual funding shortfalls for roadway maintenance and library funding, these items are included in the MSCMP Services/Maintenance District(s), as shown on **Table 13**.

**Jackson Corridor Trails CFD.** The MSCMP will be included the Jackson Corridor Trails CFD to fund operations and maintenance of Regional, Conventional, and Local Class I trails and the landscape areas adjacent to the trails outside of roadways. The structure of the Jackson Corridor Trails CFD is being defined by the County. For the purpose of this USP, maintenance of the trail and adjacent landscape corridor (along streets) costs are included in the Mather South Services/Maintenance District(s). The annual cost of trail maintenance is estimated to be \$1,011,011 (**Table 15**), and the allocation per unit is calculated on **Table 16**.

**Transit and TMA Services.** Under County General Plan Policy LU-120, the MSCMP is required to provide enhanced transit services. Operations and maintenance costs for transit service for the MSCMP are estimated to be \$1,007,841 (**Appendix B**) and are included in the County Services Area 10 for which MSCMP will need to annex into, as shown in **Table 11**. The cost of Transportation Management Services (TMA) is estimated to be \$105,660, as shown on **Table 11**. Total Transit, TMA Services and administration is \$1,422,655.

## Feasibility

The purpose of estimating the total taxes and assessments as a percentage of the sales price is to ensure that current and proposed taxes and assessments do not exceed 1.8 percent of the value of the property. Although the State guideline is two percent, this PFFP utilizes a target of 1.8 percent to allow 0.2 percent gap for additional taxes and assessments as needed. Under this test, a total of taxes and assessments as a percentage of the sales price that is less than two percent indicates financial feasibility.

The Mather South Infrastructure CFD is sized so that the total taxes and assessments for the MSCMP do not exceed 1.8% for all land uses. **Table 17** itemizes the ad valorem and special taxes and assessments for residential land uses.



**Table 15**  
**Mather South Urban Services Plan**  
**Annual Trail Maintenance Costs**

	<u>Quantity</u>		<u>Cost per Unit</u>	<u>Total Annual Cost</u>
	Miles	Square Feet		
<b><u>Cost Estimate</u></b>				
<b>Trail Maintenance</b>				
Regional Class 1 Trail -12' Pavement and 4' decomposed granite	5.68 miles	480,000 square feet	\$0.10	\$48,000
Regional Landscaping along trails	- -	720,000 square feet	\$0.58	\$417,600
Conventional Class 1 Trail - 10' Pavement and 4' decomposed granite	4.46 miles	329,980 square feet	\$0.10	\$32,998
Conventional Landscaping along trails	- -	377,120 square feet	\$0.58	\$218,730
<b>Subtotal Trail Maintenance</b>	<b>10.15</b>			<b>\$717,328</b>
Repair/Replacement (sinking fund) (1% of construction cost)				\$141,804
Services District Administration (10%) <sup>1</sup>				\$85,913
Regional Park District Administration <sup>2</sup>				\$55,957
County Assessor Roll Administration (1%)				\$10,010
<b>Total Trail Community Facilities District Costs</b>				<b>\$1,011,011</b>

Source: MacKay & Soms

Footnotes:

<sup>1</sup>Assumes 10% is Mather South's portion of the Admin cost. When additional projects annex into the CFD, the administration cost will increase and be funded by all projects.

<sup>2</sup>As provided by Regional Parks for Administration and Enforcement Services.

**Table 16**  
**Mather South Urban Services Plan**  
**Allocation of Annual Trail Maintenance Costs**

	Land Uses		Cost Allocation Basis			Annual Maintenance Cost Allocation		
	Developable Acres	Units/Sq. Ft.	Persons Per HH/Sq. Ft. per Emp.	Total Persons/Emps.	Distribution of Persons	Res/Nonres. Cost	per Acre	per Unit/Sq. Ft.
<i>Formula</i>	<i>A</i>	<i>B</i>	<i>C</i>	<i>D=B*C</i>	<i>E=D/Total Persons</i>	<i>F=Cost*E</i>	<i>G = F/A</i>	<i>H = F/B</i>
<b>Residential</b>		<i>units</i>	<i>persons per HH</i>					<i>per unit</i>
Low Density (LDR)	353.2	2,291	2.84	6,508	54.7%	\$553,285	\$1,566	\$241.50
Medium Density (MDR)	44.9	450	2.37	1,068	9.0%	\$90,797	\$2,020	\$201.77
High Density (HDR)	34.1	781	1.94	1,516	12.7%	\$128,884	\$3,783	\$165.02
<b>Subtotal Residential</b>	<b>432.2</b>	<b>3,522</b>		<b>9,092</b>	<b>76.5%</b>	<b>\$772,966</b>		
<b>Nonresidential</b>		<i>sq. ft.</i>	<i>sq.ft. per employee</i>					<i>per sq. ft.</i>
Commercial (C/MU)	21.1	185,000	500	370	3.1%	\$31,456	\$1,494	\$0.17
Office (O)	44.3	600,000	250	2,400	20.2%	\$204,039	\$4,611	\$0.34
Community Center	5.8	15,000	500	30	0.3%	\$2,550	\$440	\$0.17
<b>Subtotal Nonresidential</b>	<b>71.1</b>	<b>800,000</b>		<b>2,800</b>	<b>23.5%</b>	<b>\$238,045</b>		
<b>Total Mather South</b>	<b>503.4</b>			<b>11,892</b>	<b>100.0%</b>	<b>\$1,011,011</b>		

**Table 17**  
**Mather South Urban Services Plan**  
**Annual Special Taxes and Assessments**

	Rate	Residential			
		LDR	MDR	HDR	MU
<b>Unit Price Estimate</b>		\$495,000	\$415,000	\$305,000	\$305,000
<b>Homeowner's Exemption</b>		(\$7,000)	(\$7,000)	(\$7,000)	(\$7,000)
<b>Assessed Value</b>		\$488,000	\$408,000	\$298,000	\$298,000
<hr/>					
<b><u>Property Taxes</u></b>					
General Property Tax	1.0000%	\$4,880.00	\$4,080.00	\$2,980.00	\$2,980.00
Other Ad Valorem Taxes					
Los Rios College General Obligation Bonds	0.0232%	\$113.22	\$94.66	\$69.14	\$69.14
EGUSD Measure M General Obligation Bonds	0.0349%	\$170.31	\$142.39	\$104.00	\$104.00
<b>Total Property Taxes</b>	<b>1.0581%</b>	<b>\$5,163.53</b>	<b>\$4,317.05</b>	<b>\$3,153.14</b>	<b>\$3,153.14</b>
<hr/>					
<b><u>Special Taxes and Assessments</u></b>					
Water & Drainage Studies - SCWA 13		\$6.92	\$6.92	\$6.92	\$6.92
Elk Grove USD CFD #1		\$200.00	\$200.00	\$120.00	\$120.00
Sacramento County CFD 2005-1 (Police Services)		\$430.86	\$430.86	\$315.96	\$315.96
CSA 1 Lights Sac Unincorp Zone 1		\$66.94	\$66.94	\$66.94	\$66.94
CSA 10 Transit		\$339.84	\$283.93	\$232.22	\$232.22
Placeholder Cordova Recreation and Park CFD		\$441.71	\$369.04	\$301.83	\$301.83
Proposed Mather South CSD/CFD (Project Specific Maintenance)		\$636.28	\$531.60	\$434.78	\$434.78
Proposed Jackson Corridor Trail Maintenance CFD		\$241.50	\$201.77	\$165.02	\$165.02
Proposed Mather South CFD (Infrastructure)		\$1,382.43	\$1,060.90	\$691.19	\$691.19
<b>Total Special Taxes and Assessments</b>		<b>\$3,746.47</b>	<b>\$3,151.95</b>	<b>\$2,334.86</b>	<b>\$2,334.86</b>
<hr/>					
<b>Total Tax Burden</b>		<b>\$8,910.00</b>	<b>\$7,469.00</b>	<b>\$5,488.00</b>	<b>\$5,488.00</b>
<b>Tax Burden as % of Home Price</b>		<b>1.80%</b>	<b>1.80%</b>	<b>1.80%</b>	<b>1.80%</b>

Source: Sacramento County.

Footnotes:

<sup>1</sup>Placeholder, pending discussions with Cordova Parks & Rec.

<sup>2</sup>Placeholder, proposed CFD pending available capacity.

## 7. Implementation

After approval of the MSCMP, implementation of the project will require additional entitlements including a rezone to uses shown in the community master 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 **Appendices C & D** 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 MSCMP annex into the service area (i.e. Sacramento County CFD 2005-1 Police Services, County Services Area 10, and County Services Area 1 Decorative Street and Safety Lights). It will be necessary for the MSCMP to annex into service areas before development.

**Formation of CFDs.** Three CFDs will be formed for the MSCMP to fund maintenance costs:

- **Mather South Services/Maintenance District(s).** Additional discussions will be required regarding the scope of facilities to be included in the CFD.
- **Cordova Recreation and Park District Park Maintenance CFD.**
- **Jackson Corridor Trails CFD.**

**Appendix A:**  
**Fiscal Impact Analysis**

**GCG**

GOODWIN CONSULTING GROUP

**COUNTY OF SACRAMENTO**

**MATHER SOUTH COMMUNITY MASTER PLAN  
FISCAL IMPACT ANALYSIS**



***Final Report***

**MAY 24, 2019**

*County of Sacramento*  
*Mather South Community Master Plan Fiscal Impact Analysis*

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**APPENDIX**

Appendix – Fiscal Impact Analysis Tables

## **INTRODUCTION**

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### **PURPOSE OF REPORT**

This report summarizes baseline methodologies and assumptions that may be used to evaluate recurring fiscal impacts to the County of Sacramento (County) associated with providing services to the Mather South Community Master Plan project (Project), which is currently located within unincorporated County jurisdiction. The fiscal impact analysis evaluates annual revenues and expenses associated with the County's General Fund and Road Fund.

Other funds that are supported by development fees and user charges (e.g., enterprise funds), state resources (e.g., school districts), or a specific allocation of property taxes (e.g., school districts, mosquito abatement districts) are not included in this analysis. Note that fire protection services are not included in this analysis because Sacramento Metro Fire, which receives a specific allocation of property tax revenue from the Project area, is an independent fire protection and emergency response agency. This report also outlines project-specific assumptions to analyze fiscal impacts from future development within the Project area, and assumes that the area does not annex into a neighboring city or incorporate into its own independent jurisdiction.

### **ORGANIZATION OF REPORT**

This report is organized into the following five chapters:

- Chapter 1* States the objective of the report and outlines its structure.
- Chapter 2* Describes the Mather South Community Master Plan.
- Chapter 3* Outlines the scope, approach, and global/key assumptions.
- Chapter 4* Describes specific assumptions that apply to the County and identifies which methodologies apply to County revenue and expense categories.
- Chapter 5* Summarizes the results of the analysis.



# MATHER SOUTH COMMUNITY MASTER PLAN

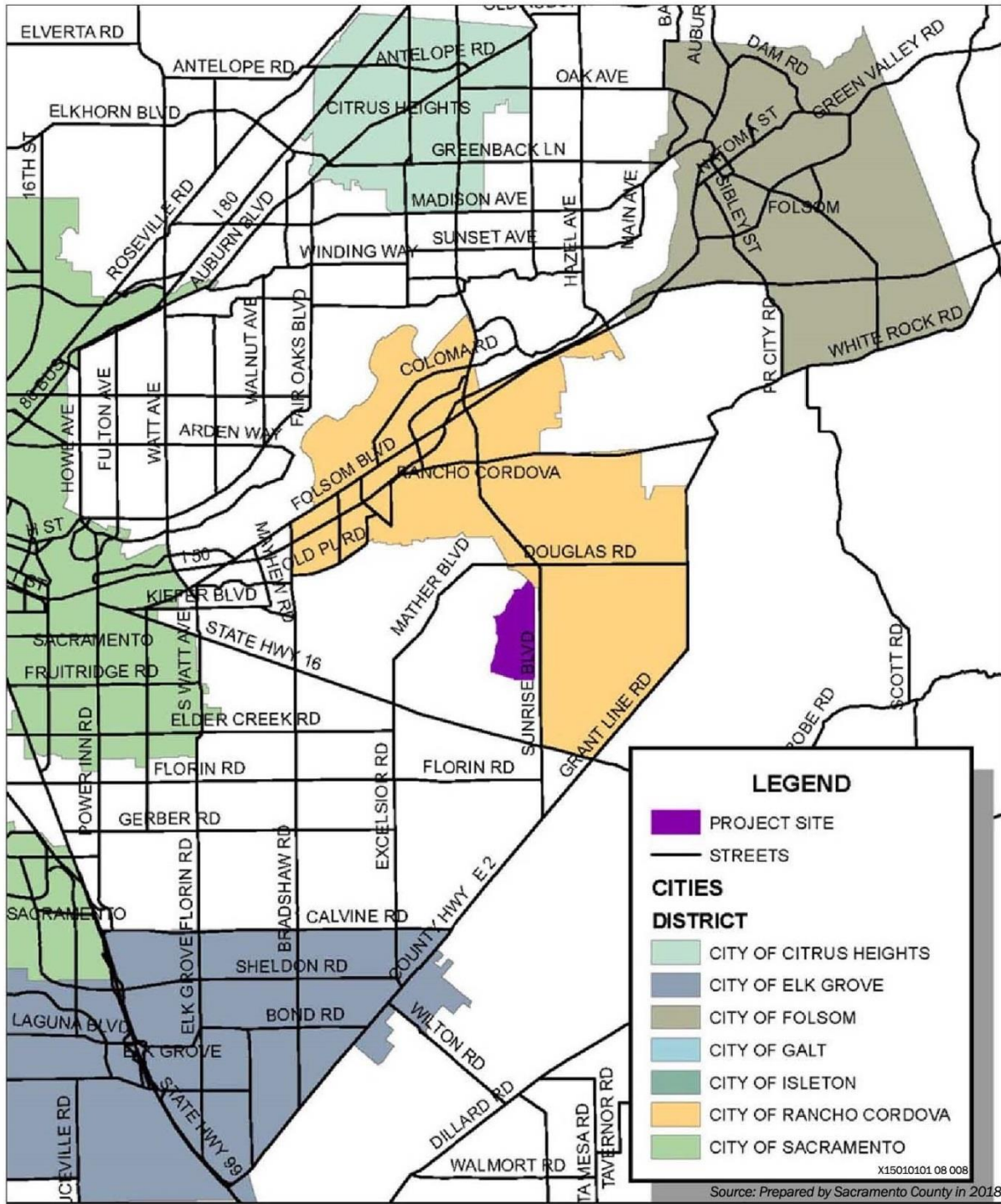
## REGIONAL LOCATION

Incorporated in 1850, Sacramento County encompasses approximately 1,000 square miles and has a current population of approximately 1.5 million people. It is strategically located in Northern California along Interstates 5 and 80, and Highways 50 and 99. It is approximately 90 miles northeast of San Francisco and 110 miles southwest of Lake Tahoe, and contains the state capitol in the City of Sacramento. The County includes the cities of Citrus Heights, Elk Grove, Folsom, Galt, Isleton, Rancho Cordova, and Sacramento, as well as unincorporated County areas. A map showing incorporated cities, other community areas, and the unincorporated region of the County is provided below, followed by a regional location map of the Project.

**FIGURE 1  
SACRAMENTO COUNTY MAP**



**FIGURE 2  
REGIONAL LOCATION MAP**



## **PROJECT AREA**

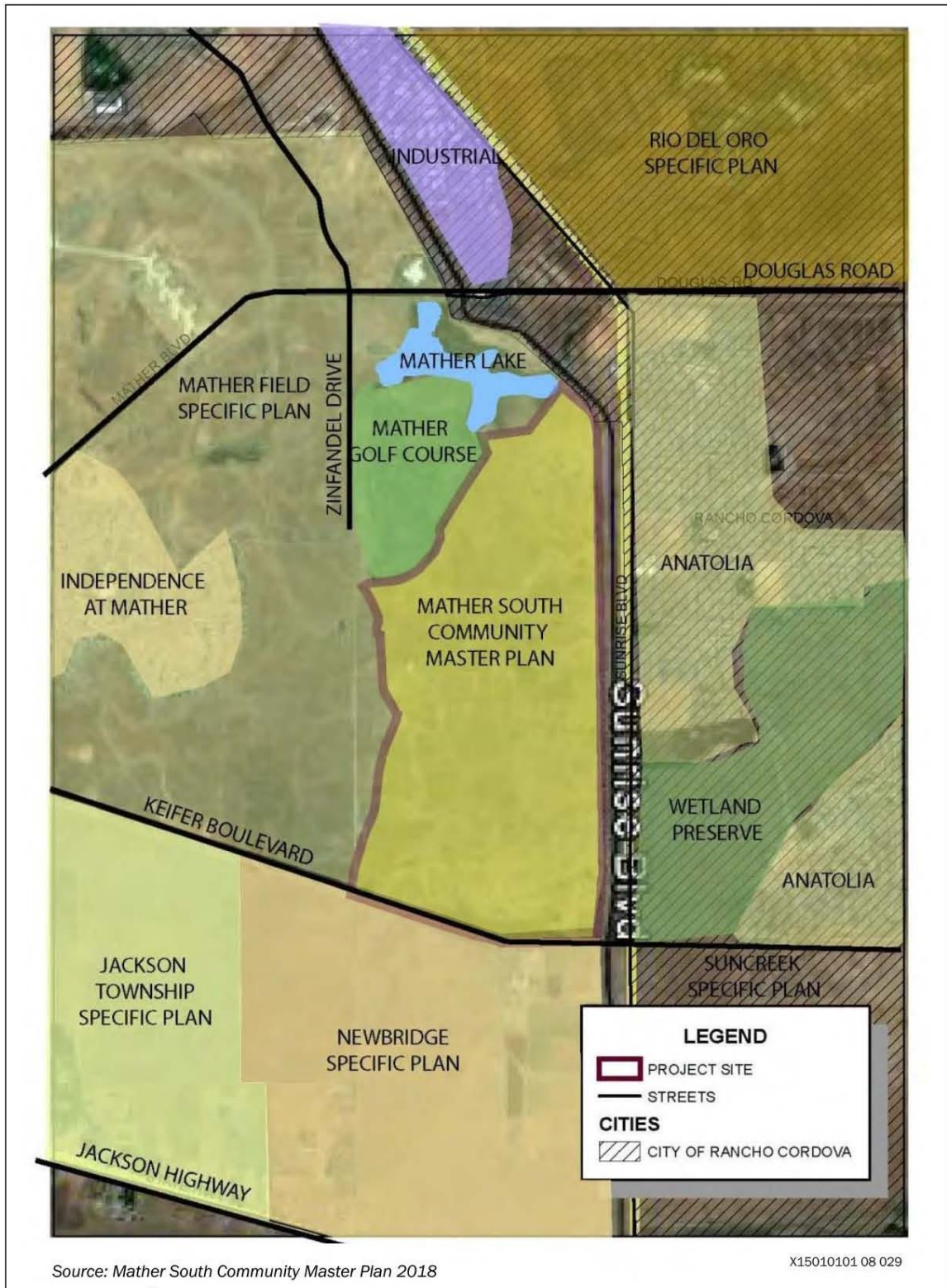
The Mather South Community Master Plan area encompasses approximately 1,200 acres and covers two Tax Rate Areas within the County (TRA 51245 and TRA 51285). A project vicinity map and a map of the Project area land uses are presented on the following two pages.

Residential land uses are anticipated to include 2,331 low density units, 410 medium density units, and 581 high density units, for a total of 3,322 dwelling units at buildout. Assuming a stabilized market vacancy rate of 5%, these dwelling units are expected to be home to 9,170 residents. The assumed market values for the dwelling units range from \$445,000 for a low density unit, to \$325,000 for a medium density unit, to \$210,000 for a high density unit. These land use, demographic, and related assumptions are presented in Table 2 of the Appendix.

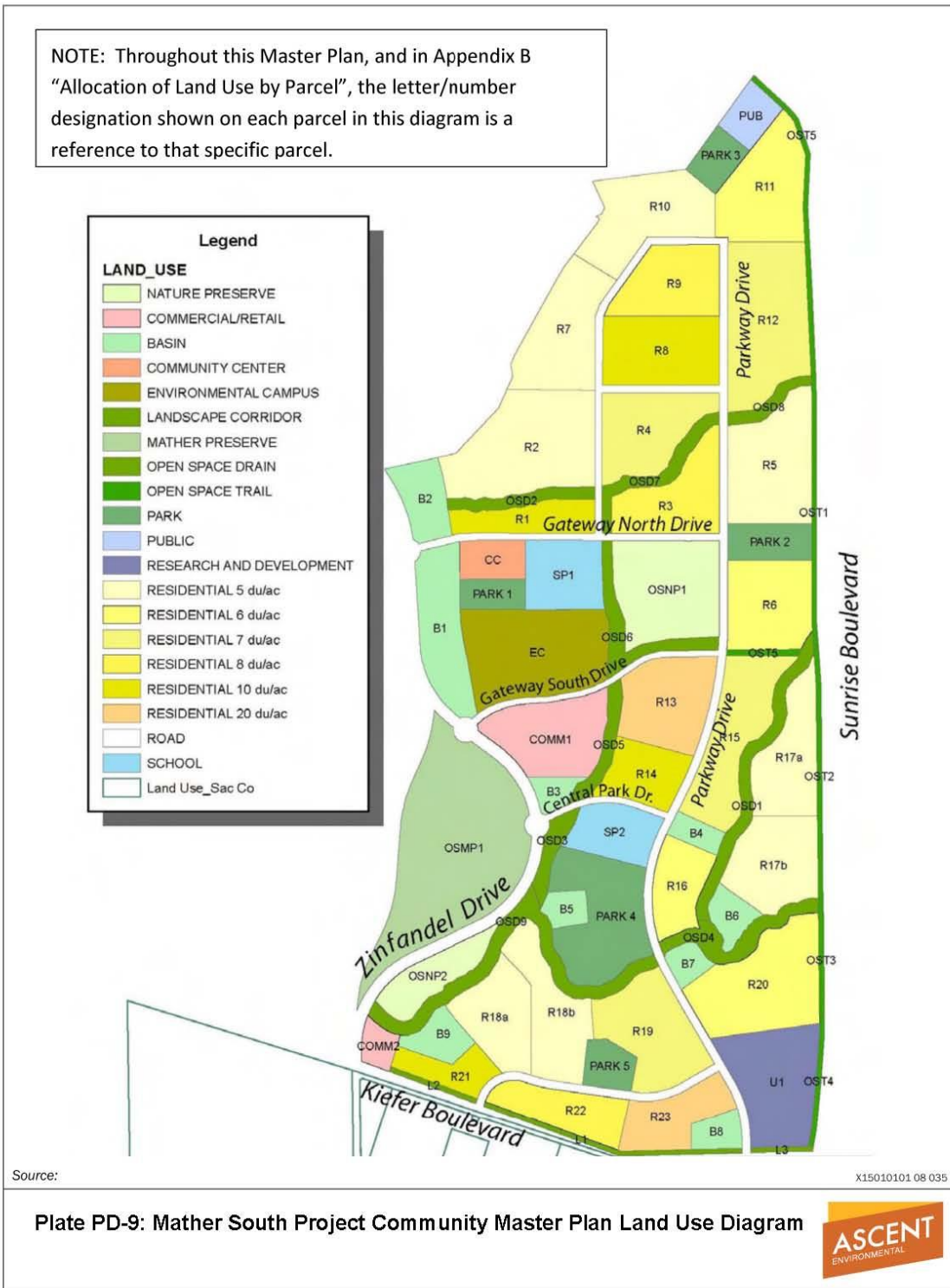
Table 2 also presents a summary of the anticipated non-residential development within the Project. An estimated 185,000 square feet of neighborhood commercial land uses, and 325,000 square feet of office land uses, are projected to be developed. These non-residential land uses are expected to generate 1,587 jobs based on a market stabilized vacancy rate of 5%. Neighborhood commercial land uses and office land uses are estimated to be valued at \$225 and \$205 per square foot, respectively.

Finally, key road maintenance assumptions involve the estimated amount of residential roadways, as well as arterial and collector roadways, that will be constructed within the Project area; these are also provided in Table 2. Approximately 213,000 square feet of residential roadways and 783,000 square feet of arterial and collector roadways are anticipated within the Project, for a total of 996,000 square feet of roadway construction that will need to be maintained.

**FIGURE 3  
PROJECT VICINITY MAP**



**FIGURE 4  
PROJECT LAND USE MAP**



## **METHODOLOGY AND GENERAL ASSUMPTIONS**

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### **SCOPE AND METHODOLOGY**

Fiscal impacts arising from land development can be categorized broadly as either one-time impacts or recurring impacts, both of which involve a revenue and expense component. For example, a project may create the need for an onsite sheriff substation, and the one-time construction cost of the station may be offset by a development impact fee. The annual expenses associated with staffing and maintaining the sheriff substation will be offset by annual property taxes and other revenues generated by new development. The fiscal impacts evaluated in this report are the annual, or recurring, revenues and expenses that will affect the County as a result of future development within the Project area.

Two methodologies are employed to estimate recurring fiscal impacts. First, the case study method is used to estimate recurring revenues and expenses by applying defined service standards, existing tax and fee rates, and suggested operating and maintenance costs to the various land uses and services proposed in the Project area. The second methodology used is the multiplier method, which assumes that fiscal impacts will result from proposed development at forecasted rates per resident, per employee, or per person served based on existing averages for the County. The fiscal year (FY) 2014-15 budget for the County is predominately used to estimate average revenues and expenses; this FY budget is utilized in the analysis because it was during that timeframe that various fiscal assumptions and methodologies were discussed and agreed upon with the Project proponents. The case study and multiplier methods are generally used under the following conditions:

#### **Case Study Method**

1. Marginal cost is a better approximation of the actual costs to provide similar services to specific new developments in future years.
2. The land use distribution of the project areas being analyzed does not resemble the land use distribution within the public agency's area.
3. Service standards and estimated future costs for new projects are anticipated to be different than they are now.

#### **Multiplier Method**

1. Average cost is a reasonable approximation of the actual costs to provide similar services to specific new developments in future years.
2. Specific revenues and expenses are generated based on population or employment (e.g., business licenses, social services).

3. Service standards and other information are not available or accurate.

The multiplier method relies on a “persons served” factor, which is most often the sum of all residents plus a certain percentage of employees. The exact relationship of service demands and revenue potential between residents and employees is difficult to measure, but a service population comprised of all residents plus 50% of employees is considered standard fiscal practice. The 50% ratio suggests that a resident generally has twice the impact of an employee (e.g., a resident is home sixteen hours per day, while an employee is at work eight hours per day).

The “Persons Served” factors for the County are presented in Table 1 of the Appendix along with the population and employee figures. These estimates are based on 2015 data in order to correspond to the FY 2014-15 budget utilized in the analysis, and are summarized in Table 3-1 below.

**TABLE 3-1  
COUNTY RESIDENTS, EMPLOYEES, AND PERSONS SERVED ESTIMATES IN 2015**

	<i>Unincorporated Area</i>	<i>County Total</i>
Residents	573,313	1,470,912
Employees	179,308	617,487
Persons Served	662,967	1,779,655
<u>Sheriff Patrol Persons Served</u>		
Unincorporated		662,967
City of Isleton		868
City of Rancho Cordova		<u>94,204</u>
Total		758,039
<u>Animal Control Residents Served</u>		
Unincorporated		573,313
City of Isleton		820
City of Galt		<u>24,607</u>
Total		598,740

Case study and multiplier approaches are used to estimate different recurring fiscal impacts for the County, as listed in Table 3-2 on the following page.

**TABLE 3-2  
REVENUE AND EXPENDITURE CALCULATION METHODOLOGIES FOR THE COUNTY**

<b>CASE STUDY METHOD</b>	<b>MULTIPLIER METHOD</b>
<b>County of Sacramento</b>	
<i>Recurring Revenues</i>	
Property Tax: Secured & Unsecured Real Property Transfer Tax Base & Pooled Sales / Use Tax Transportation Sales Tax (Measure A) – Road Fund Property Tax In Lieu of VLF Transient Occupancy Tax Police Services CFD No. 2005-1	Utility User Tax Miscellaneous Taxes Cable TV Franchise Fees Other Franchises Vehicle Code Fines Other Court Fines
<i>Recurring Expenses</i>	
Road Maintenance	General Government/Administration Sheriff Services Internal Services Agency Countywide Services Agency Municipal Services Agency (excl Road/Park Maintenance)

**GENERAL ASSUMPTIONS**

Many assumptions are factored into this fiscal impact analysis. Some of the most critical assumptions, in terms of their effect on revenues and expenses, are delineated below:

1. All revenue and expense assumptions are presented in 2015 dollars. Future analyses should be updated to reflect then-current revenues and expenses, or assumptions should be increased by an inflation factor that is tied to an appropriate inflation index such as the Engineering News-Record index or one of the regional consumer price indices.
2. Legislative actions taken at the state level in the 1990s diverted a percentage of the 1.0% property tax into the Educational Revenue Augmentation Fund (ERAF). For purposes of the fiscal analysis, it is assumed that this situation will continue in future years.
3. Estimated population and employee estimates shown in Table 1 of the Appendix reflect 2015 estimates for the County (i.e., unincorporated area and countywide). As discussed previously, these estimates are used to determine average revenue and expense multipliers that serve as the basis for the fiscal impact analysis. Population estimates are based on data from the California Department of Finance (DOF), while employment estimates are based on projections from the Sacramento Area Council of Governments



(SACOG), the California Employment Development Department (EDD), and Claritas, a private data provider.

4. Detailed information regarding demographics, average values, and other project-specific assumptions for the Project is provided in Table 2 of the Appendix. Persons per household, employment densities, and other pertinent factors for residential land uses (low, medium, and high density) and non-residential land uses (neighborhood commercial and office) are included in these tables. A particularly important assumption that affects property tax and property tax in-lieu of vehicle license fees is the estimated value of developed property. A summary of the estimated average developed values applicable to the Project is presented in Table 3-3 below.

**TABLE 3-3  
AVERAGE ASSESSED VALUE ASSUMPTIONS**

	<i>Assumed Value</i>
<b><u>Residential</u></b>	
Low Density Unit	\$445,000 per Unit
Medium Density Unit	\$325,000 per Unit
High Density Unit	\$210,000 per Unit
<b><u>Non-Residential</u></b>	
Neighborhood Commercial Bldg SF	\$225 per Bldg SF
Office Bldg SF	\$205 per Bldg SF

It should be noted that these values represent averages for new development within the Project area during the FY 2014-15 timeframe, in order to be consistent with County budget and other data from that period. Also, developed values for individual subdivisions within the Project area may differ depending on specific development characteristics.

5. Fiscal revenue and expense standards generally reflect average revenues and expenses based on the FY 2014-15 budget for the County. Specific adjustments to certain budget categories or line items are described in Chapter 4 of this report.
6. The governing jurisdiction is an important consideration because it determines how property taxes and other revenues are calculated and allocated, as well as which agency is responsible for providing services. It is assumed that the County will continue to operate as the governing jurisdiction for the Project, providing both countywide services and municipal – or urban – services to the area.

## **FISCAL ASSUMPTIONS AND REVENUE/EXPENSE ASSUMPTIONS**

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The County provides countywide services, such as health and human assistance services and correctional/probation services, to all residents in the County. It also provides certain “municipal” services, such as sheriff’s patrol and animal control services, to unincorporated areas within Sacramento County. Future development within the Mather South Community Master Plan area will produce a fiscal impact on the County based on both the countywide and municipal services that are provided to the area by the County.

This chapter summarizes the applicable assumptions to estimate fiscal impacts to the County associated with future development within the Project area, assuming that the Project remains within the unincorporated territory of the County. Detailed tables of fiscal assumptions related to County revenues and service expenses are presented in Tables 3 through 13 of the Appendix.

### **COUNTY FISCAL ASSUMPTIONS**

Some of the key assumptions that drive the calculation of County revenues and expenses are described below:

1. Fiscal revenue and expense standards reflect average revenues and expenses based on the County’s FY 2014-15 budget, with the following notable exceptions:
  - First, the Sheriff Field Services and Sheriff Investigation budget line items are unincorporated area County costs. The average cost multipliers for these two types of Sheriff costs are based on the number of persons served in unincorporated Sacramento County and in the cities of Rancho Cordova and Isleton. These two cities are included since the County provides these two services to them under contract.
  - Second, and similar to the Sheriff costs described above, the Animal Care and Regulation service provided through the Municipal Services Agency is an unincorporated area County cost. The average cost multiplier for this expense is based on the number of residents in unincorporated Sacramento County and in the cities of Isleton and Galt. The County is under contract to provide this service to these two cities.
  - Third, gross and adjusted net expenses for Correctional Services, and Animal Care and Regulation, include costs totaling \$5.0 million and \$1.6 million, respectively, that were not allocated in the FY 2014-15 budget. These additional costs were anticipated to be reflected in the FY 2015-16 budget and in future fiscal years, so they were incorporated into the analysis of the FY 2014-15 budget.
  - Fourth, fiscal impacts for various County departments and agencies are based on net County costs, as shown in Tables 13.1 and 13.2. The net County cost equals the

amount funded with General Fund general-purpose revenues (i.e., discretionary revenues); revenue contributions from non-General Fund or dedicated General Fund sources are subtracted from the total departmental and agency budgets to arrive at an adjusted net expense to the General Fund.

- Finally, the adjusted net expense for each budget line item has been vetted with County staff to understand the fixed and/or one-time cost component of the line item versus the variable cost component. It is assumed that the fixed and/or one-time cost portion of the line item will not be affected by new development, while the variable cost portion will be. Only the variable cost portion of each budget line item is used to calculate the applicable average cost multiplier.
2. As noted above, the County provides two basic types of services: countywide services and municipal services. Countywide services are those services that are available to all County residents and employees regardless of whether they reside in one of the County's seven incorporated cities or within an unincorporated area of the County. Municipal services are those services that are provided only to unincorporated area residents and employees because there is not a city or special district/agency to provide such services. As a result, two categories of County General Fund expenditures have been defined – countywide costs and unincorporated costs. The same is true for County revenues – countywide revenue sources and unincorporated revenue sources. Table 9 and Tables 12.1 and 12.2 in the Appendix provide a breakdown of countywide revenues and expenses as well as unincorporated revenues and expenses. Both countywide and unincorporated General Fund revenue and expenditure assumptions are used to estimate impacts on the County associated future development within the Project area.

## **REVENUE ASSUMPTIONS**

### **Case Study Method**

#### **Secured Property Tax**

Property taxes are allocated to public agencies and special districts based on the various allocation factors within a Tax Rate Area (TRA). Table 3 in the Appendix identifies the allocation factors for the variety of districts, funds, and agencies included within each TRA, both before and after revenues have been shifted to the Education Revenue Augmentation Fund (ERAF). The Project area is covered by the following TRAs: 51245 and 51285.

The County General Fund is allocated 36.13% of the basic 1% property tax on a pre-ERAF basis; after the ERAF shift, that allocation is reduced to a net post-ERAF amount of 17.19%. The County Road Fund is allocated 0.08% of the basic 1% property tax, and is unaffected by ERAF. These amounts are shown in both Table 3 and Table 5.

## **Unsecured Property Tax**

Unsecured property includes items such as computers, furniture, machinery, and equipment in non-residential areas and in some home-based businesses. It is also comprised of other types of personal property, including boats and airplanes. Unsecured property taxes are typically calculated as a percentage of secured property taxes based on the historical relationship between the two. As Table 5 in the Appendix indicates, unsecured property tax revenues are assumed to be 1% of secured property tax revenue for future residential uses and 10% of secured property tax revenue for future non-residential uses. These are typical industry assumptions, commonly applied in the absence of detailed unsecured property tax evaluations, that generally provide a close approximation to the results of more specific assessments.

## **Real Property Transfer Tax**

When a property is sold or transferred within a county, a real property transfer tax representing a small percentage of the value is generally transferred: (i) to the county in which the property is located if the property is part of the unincorporated area; or (ii) to a fund to be allocated to the city and the county in which the property resides if the property is within an incorporated city. As shown in Table 5, the current real property tax rate in the County is \$1.10 per \$1,000 of value; the County would receive 100% of that, or \$1.10 per \$1,000 of value associated with real property transfers occurring within the Project area.

## **Sales and Use Tax**

Several methodologies can be used to estimate taxable retail sales. One method measures taxable sales based on the supply of retail, office, and industrial square footage. Under this approach, a taxable sales per square foot estimate is multiplied by the total proposed retail, office, or industrial square footage planned, adjusted to account for stabilized occupancy. Another approach looks at the demand side of the equation. In this approach, household income, percentage of household income spent on taxable goods and services, and a taxable sales capture rate for the Project are estimated to determine taxable sales.

This analysis assumes sales tax revenue is calculated using a combination of the two methodologies and must be adjusted to eliminate any double counting of sales tax attributable to demand from residential uses versus sales tax produced at retail uses by residents within the Project. Average taxable sales of \$170 per square foot is assumed for retail uses, while office uses are assumed to produce only minimal taxable sales (from a few point-of-sale businesses operating out of these uses) and estimated to generate taxable sales of \$5 per square foot, as shown in Table 5. Table 6 presents household demand assumptions (based on taxable spending calculations in Table 7 that consider household income and the percentage of household income spent on taxable goods and services), capture rates for two different categories of retail development, and the allocation of household demand between those two retail categories to estimate taxable sales ascribed to the residential component of the Project. Table 6 also determines the taxable sales supply generated by the retail portion of the Project, which in turn leads to the excess retail sales demand within the Project. Business-to-business taxable sales

associated with the office component of the Project are presented in Table 6 as well, so that total taxable sales projected for the Project can be estimated, as shown in Table 6 to be \$64 million.

In addition to the 1.0% local sales tax, all governing jurisdictions also receive a portion of the County's and State's pooled revenues. When a sale cannot be identified with a permanent place of business in California, the local sales tax is allocated to local jurisdictions through countywide or statewide pools. Accordingly, certain sellers are authorized to report their local sales tax either on a countywide or statewide basis. These may include auctioneers, construction contractors making sales of fixtures, catering trucks, itinerant vendors, vending machine operators, and other permit holders who operate in more than one local jurisdiction but are unable to readily allocate taxable transactions to particular jurisdictions. Use tax is also allocated through a countywide pool. Examples of taxpayers who report use tax allocated through the countywide pool include out-of-state sellers who ship goods directly to consumers in the state from a stock of goods located outside the state, and California sellers who ship goods directly to consumers in the state from a stock of goods located outside of the state. The countywide pools are prorated, first among the cities and the unincorporated area of each county using the proportion that the identified tax for each city and unincorporated area of a county bears to the total identified for the county as a whole. Next, the combined total of the direct sales tax allocation and the prorated countywide pool amount is used to allocate the statewide pool amount to each city and county.

Countywide and statewide pooled sales tax revenue is calculated to be 13.65% of the basic 1% sales tax revenue. These two sources of sales tax revenue are combined together to produce a total sales tax revenue estimate for the Project.

### **Transportation Sales Tax (Measure A)**

In 2004, Sacramento County voters approved the continuation of Measure A, a one-half cent sales tax, extending the Sacramento Transportation Authority (STA) retail transactions and use tax for local transportation purposes to 2039, which had been slated to expire in 2009. STA's Measure A revenues accrue to various cities within Sacramento County and to the County Road Fund and may be used for purposes such as roadway improvements, transit, traffic control and safety, and other transportation infrastructure, as well as for road maintenance. Measure A allocates 30% of the half-cent sales tax revenue received throughout the County to road maintenance. Of that amount, the County receives approximately 42%, while the County's constituent cities share the remainder, based on a formula that accounts for relative population (75% of the formula) and total street/road mileage (25% of the formula). These assumptions are shown in Table 5.

### **Property Tax In-Lieu of Vehicle License Fees**

The November 2004 election and the passage of Proposition 1A enacted a constitutional amendment that introduced the property tax for vehicle license fee (VLF) swap, which results in a new methodology to calculate property taxes in lieu of vehicle license fees. Under the new law, the VLF backfill from the state general fund used to supplement taxpayer VLF revenues is eliminated and replaced with a like amount of property taxes, dollar-for-dollar. In subsequent

years after the FY 2004-05 base year, the property tax in lieu of VLF amount grows in proportion to the growth rate of gross assessed valuation in a city or county, rather than in proportion to population, as previously used to determine VLF.

The County's property tax in lieu of VLF (PTILVLF) for FY 2014-15 is shown in Table 5. The same table also shows the County's net assessed value for FY 2014-15, which can be used in combination with the County's PTILVLF to determine the PTILVLF as a percentage of net assessed value associated with future development.

### **Transient Occupancy Tax**

Transient occupancy tax (TOT) revenues are estimated using the case study approach by applying the County's TOT rate of 12%, as shown in Table 5. An assessment of a project's hotel or other lodging offerings would include an estimate of the number of rooms to be constructed, the anticipated average daily room rate, and the expected average annual occupancy rate. The Project does not contemplate any transient accommodations, so TOT is not forecasted in this analysis.

### **Police Services CFD**

Sacramento County established Community Facilities District (CFD) No. 2005-1 to fund the additional expenses associated with providing urban levels of police services to new developments within the unincorporated County area. Annual special taxes are levied on and collected from residential dwelling units within the boundaries of the CFD. FY 2014-15 annual special tax rates were \$370 per single family unit, \$271 per multi-family unit, and \$271 per accessory dwelling unit, which are presented in Table 8. It is assumed that the Project will annex into CFD 2005-1, and will generate annual special tax revenues to help offset the costs of providing enhanced levels of sheriff service.

### **Multiplier Method**

Of the different revenue sources itemized in the fiscal analysis, several are calculated using the multiplier method. The revenue multipliers are presented in Table 9 and are delineated between unincorporated area and Countywide multipliers. These revenue multipliers are applied to the appropriate residents, employees, or persons served in the Project area to analyze the annual impacts associated with future development within the Project. Utility user taxes, miscellaneous taxes such as unitary property tax and property tax penalties, cable television and other franchise fees, and vehicle code and other court fines are included among the fiscal revenues estimated using the average revenue multiplier approach.

## EXPENSE ASSUMPTIONS

### Case Study Method

Annual expenses associated with Project internal residential roadway maintenance, as well as Project arterial and collector roadway maintenance, are calculated based on the square foot quantities associated with these services and the unit costs of providing the maintenance. Roadway maintenance expenses are tracked through the County Road Fund. Residential roadway maintenance is estimated to cost \$0.18 per square foot of pavement, while arterial and collector roadway maintenance is projected to cost \$0.25 per square foot of pavement. These assumptions are presented in Table 11.

### Multiplier Method

All other County expenses are calculated using the multiplier method. Unincorporated area and Countywide expense multipliers are applied to the number of residents, employees, or persons served to analyze the annual impacts associated with the Project. The choice of residents, employees, or persons served, as the basis for a given multiplier, reflects the type of population being served and is summarized in Tables 12.1 and 12.2.

Five primary budget categories are evaluated using the multiplier method. Those categories, and a sampling of the types of line items integrated into those categories, are as follows:

1. **General Government/Administration**, which includes the Assessor's Office, District Attorney, and other variable costs. Costs associated with the Board of Supervisors, Clerk of the Board, County Counsel, and County Executive Office are not included because they represent primarily fixed costs.
2. **Sheriff**, which includes the Office of the Sheriff, Support Services, Correctional Services, Field Services and Investigations, Correctional Health Services, and other variable costs. Note that fire protection and associated emergency services are not provided by the County, but would be provided by Sacramento Metropolitan Fire District instead.
3. **Internal Services Agency**, which includes only a very small amount of variable costs associated with the Department of Revenue Recovery. All other Internal Services Agency costs for the County Clerk/Recorder, Department of Finance, Data Processing, and Personnel Services are covered by offsetting revenues or are assumed to be primarily fixed or one-time costs and, therefore, are not included.
4. **Countywide Services Agency**, which includes variable costs related to the Coroner, Health and Human Services, Medical and Human Assistance programs, Juvenile Medical Services, Criminal Defenders and the Public Defender, Probation, Voter Registration and Elections, and other services. Costs associated with Child Support Services and Court Services are either funded with offsetting revenues or are not included because they consist of fixed or one-time costs.

5. ***Municipal Services Agency***, which includes Animal Control and Community Development variable costs. Department of Transportation and Roads costs are primarily covered by offsetting revenues, and for purposes of the fiscal analysis road maintenance costs are evaluated on a project-specific basis as described above under the Case Study Method. Other municipal services that relate to park, open space, and trail maintenance will be handled outside the General Fund. The Cordova Recreation and Park District will provide park maintenance and recreation programs; and County Regional Parks will maintain open space and trails, but a specific financing mechanism, such as a Community Facilities District, would be established to fund those costs.



## **RESULTS OF ANALYSIS**

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### **REVENUES**

The fiscal analysis indicates that significant fiscal revenues will be generated to the General Fund by the Mather South Community Master Plan project. Annual property tax and property tax in lieu of VLF are estimated to reach \$2.4 million and \$1.4 million annually, or 38% and 22% of total annual revenues once the Project is built out. The police services CFD revenue is estimated to total \$1.2 million (18% of the total) once the Project is built out, and sales tax revenue (not including Measure A) is projected to amount to \$0.7 million (11% of the total). These amounts are shown in Table 14 of the Appendix.

Table 14 also reveals that revenues to the Road Fund will include property tax and Measure A. Approximately \$12,000 in property tax revenue is anticipated to be produced by the Project, while a little more than \$40,000 in Measure A revenue is expected to be generated annually by the Project.

### **EXPENSES**

The primary expenses that the General Fund will experience as a result of the Project relate to sheriff services and the Countywide Services Agency. Table 14 suggests that these two line items will account for \$1.9 million and \$1.0 million, respectively, of annual expenses once the Project is completed, or 55% and 30% of total General Fund expenses.

Total road maintenance costs are estimated to reach over \$234,000 per year after the Project is fully developed, as shown in Table 14.

### **NET FISCAL IMPACTS**

After buildout, the completed Project is expected to generate approximately \$6.4 million in fiscal revenues and \$3.5 million in fiscal expenses to the County's General Fund, creating an annual surplus of \$2.9 million, as presented in Table 14. On the other hand, the Road Fund may accrue a total of \$52,000 in annual revenues, while incurring a total of \$234,000 in annual expenses, producing an annual deficit of \$182,000.

Combining the net fiscal impacts of both the General Fund and the Road Fund results in a positive net fiscal impact of \$2.7 million annually once the Project is built out. That translates into a surplus of approximately \$830 per planned dwelling unit within the Project. Based on the analysis in this report, it appears that the Project, after buildout, will generate more than sufficient revenues for the County to provide the appropriate services to new development in the Project area. These results are summarized in Table 5-1 following this page.

**TABLE 5-1**  
**COUNTY ANNUAL NET FISCAL IMPACTS SUMMARY**

	<i><b>Annual Impacts at Buildout</b></i>
<hr/>	
<b><u>General Fund</u></b>	
Revenues	\$6,441,873
Baseline Expenses /1	(\$3,508,219)
<b><i>Annual Net Fiscal Impact</i></b>	<b><u>\$2,933,654</u></b>
<hr/>	
<b><u>County Road Fund</u></b>	
Revenues	\$51,645
Baseline Expenses	N/A
Urban Case Study Expenses (Road Maintenance)	(\$234,133)
<b><i>Annual Net Fiscal Impact</i></b>	<b><u>(\$182,488)</u></b>
<hr/>	
<b><i>TOTAL ANNUAL NET FISCAL IMPACT /2</i></b>	<b><i>\$2,751,165</i></b>
<b><i>Average Annual Surplus / (Deficit) per Dwelling Unit</i></b>	<b><i>\$828</i></b>

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

/2 Excludes all park, open space, and trail maintenance costs.

# **APPENDIX**

## **FISCAL IMPACT ANALYSIS TABLES**

**Table 1**  
**County of Sacramento**  
**Mather South Community Master Plan**  
**General Assumptions**

<b>Year of Study</b>	2015	
<b>Constant Dollar Analysis (2015\$)</b>		
<hr/>		
<b>County of Sacramento Statistics</b>		
	<i>Unincorporated Area</i>	<i>County Total</i>
2015 Estimated Residential Population	573,313	1,470,912
2015 Estimated Employee Population /1	179,308	617,487
2015 Persons Served (Residents + 50% of Employees)	662,967	1,779,655
 <i>Estimated Sheriff Patrol Service Area Persons Served</i>		
Unincorporated Sacramento County		662,967
City of Isleton		868
City of Rancho Cordova		94,204
Total		<hr/> 758,039
 <i>Estimated Animal Control Service Area Residents</i>		
Unincorporated Sacramento County		573,313
City of Isleton		820
City of Galt		24,607
Total		<hr/> 598,740

/1 Estimated based on average of employment projections from SACOG, Claritas, and EDD.

**Table 2**  
**County of Sacramento**  
**Mather South Community Master Plan**  
**Land Use, Demographic, and Related Assumptions**

<b>Residential Land Uses</b>	<b>Dwelling Units</b>	<b>Population per Household</b>	<b>Population (w/ 5% vacancy)</b>	<b>Assessed Value per Unit</b>	<b>Annual Turnover Rate</b>
Low Density	2,331	3.10	6,865	\$445,000	14.3%
Medium Density	410	2.80	1,091	\$325,000	14.3%
High Density	581	2.20	1,214	\$210,000	6.7%
<b>Total</b>	<b>3,322</b>		<b>9,170</b>		
<b>Non-Residential Land Uses</b>	<b>Estimated Sq. Ft.</b>	<b>Square Feet per Employee</b>	<b>Jobs (w/ 5% vacancy)</b>	<b>Assessed Value per Sq. Ft.</b>	<b>Annual Turnover Rate</b>
Neighborhood Commercial	185,000	500	352	\$225	6.7%
Office	325,000	250	1,235	\$205	6.7%
<b>Total</b>	<b>510,000</b>		<b>1,587</b>		
<b>Total Persons Served (Residents + 50% of Employees)</b>			<b>9,964</b>		
<b>Public Uses &amp; Roads</b>	<b>Quantity</b>				
Residential Roadways	212,850 Sq. Ft.				
Arterial and Collector Roadways	783,280 Sq. Ft.				
<b>Total</b>	<b>996,130 Sq. Ft.</b>				

**Table 3**  
**County of Sacramento**  
**Mather South Community Master Plan**  
**Property Tax Allocation Assumptions**

<i>Property Tax Fund</i>	TRA:	Tax Rate Areas (TRAs)		Weighted Average	Allocation to ERAF	Post ERAF Allocation /1
	Acres:	51245 981.9 ac.	51285 206.2 ac.			
County of Sacramento General Fund		0.36129	0.36129	0.36129	(0.18939)	0.171901
County Library		0.01678	0.01678	0.01678		
County Roads		0.00081	0.00081	0.00081	--	0.000814
Los Rios Community College		0.02999	0.02999	0.02999		
Elk Grove Unified		0.20997	0.20997	0.20997		
County Wide Equalization		0.00108	0.00108	0.00108		
Sacramento Metro Fire		0.31505	0.31505	0.31505		
Cordova Park		0.04577	0.04577	0.04577		
Juvenile Hall		0.00045	0.00045	0.00045		
Regional Occup Center		0.00079	0.00079	0.00079		
Phys Hand Unified		0.00378	0.00378	0.00378		
Infant Dev-Phys Handicap		0.00005	0.00005	0.00005		
Infant Dev-Mentally Handicap		0.00005	0.00005	0.00005		
Children's Inst		0.00369	0.00369	0.00369		
County Supt-Admin		0.00213	0.00213	0.00213		
Sacramento Yolo Mosquito		0.00713	0.00713	0.00713		
Dev Center Handicapped		0.00120	0.00120	0.00120		
Total		1.00000	1.00000	1.00000		
<b><u>Property Tax Distributions</u></b>						
County General Fund						17.19%
County Road Fund						0.08%

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

**Table 4**  
**County of Sacramento**  
**Mather South Community Master Plan**  
**County Revenue Calculation Methodology**

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

**Table 5**  
**County of Sacramento**  
**Mather South Community Master Plan**  
**County Revenue Assumptions (Case Study Method)**

<b><u>Secured Property Tax (Post-ERAF) Distributions</u></b>	<i>County</i> <u>General Fund</u>	<i>County</i> <u>Road Fund</u>	<u>Total</u>
Mather South Community Master Plan	17.19%	0.08%	17.27%
<hr/>			
<b><u>Unsecured Property Tax</u></b>			
Unsecured Property Value as a % of Secured Property Value for Residential			1.00%
Unsecured Property Value as a % of Secured Property Value for Non-Residential			10.00%
<hr/>			
<b><u>Real Property Transfer Tax</u></b>			
Rate = \$1.10 per \$1,000			0.0011
Percentage Allocated to County			100.00%
<hr/>			
<b><u>Sales and Use Tax</u></b>			
Basic Sales Tax Rate			1.00%
Countywide & Statewide Pooled Sales Tax as % of Basic Sales Tax			13.65%
Transportation Sales Tax Rate (Measure A)			0.50%
Road Maintenance Portion			30.00%
Road Maintenance Portion Allocated to County (based on average % from 2009-2014)			41.80%
<hr/>			
<b><u>Taxable Sales per Improved Square Foot</u></b>			
Neighborhood Commercial			\$170
Office			\$5
<hr/>			
<b><u>Property Tax In-Lieu of Vehicle License Fees (VLF)</u></b>			
County of Sacramento Net Assessed Value 2014-15 Tax Roll		\$134,497,818,408	
County of Sacramento Property Tax In-Lieu of VLF for 2014-15		\$134,999,100	
<hr/>			
<b><u>Transient Occupancy Tax (TOT)</u></b>			
County of Sacramento TOT Rate			12.0%



**Table 6**  
**County of Sacramento**  
**Mather South Community Master Plan**  
**Taxable Sales Generation**

<b>Land Use</b>	<b>Average Taxable Sales per Household /1</b>	<b>Occupied Households</b>	<b>Total Taxable Sales</b>
Low Density	\$29,272	2,214	\$64,807,987
Medium Density	\$23,333	390	\$9,099,909
High Density	\$16,905	552	\$9,331,560
Total		3,156	\$83,239,456
<b>Taxable Sales in Unincorporated Sacramento County</b>	<b>Unincorporated Sacramento County Capture Rate at Buildout</b>	<b>% of Taxable Sales</b>	<b>Total Taxable Sales Demand</b>
Neighborhood/Community Commercial	85%	33%	\$23,348,667
Regional Commercial	70%	67%	\$39,039,305
Total		100%	\$62,387,972
<i>Less: Retail Supply</i>	<i>Taxable Sales per Bldg SF</i>	<i>Occupied Bldg SF</i>	<i>Total Taxable Sales Supply</i>
Neighborhood Commercial	\$170	175,750	\$29,877,500
Total		175,750	\$29,877,500
Excess Retail Sales Demand (if any)			\$32,510,472
<b>Business to Business Taxable Sales</b>	<i>Taxable Sales per Bldg SF</i>	<i>Occupied Bldg SF</i>	<i>Total Taxable Sales</i>
Office	\$5	308,750	\$1,543,750
<b>Total Taxable Sales</b>			
Retail Supply			\$29,877,500
Excess Retail Sales Demand			\$32,510,472
Business to Business Sales			\$1,543,750
Total			\$63,931,722

/1 Based on taxable spending estimates shown in Table 7.

**Table 7**  
**County of Sacramento**  
**Mather South Community Master Plan**  
**Household Income and Taxable Expenditure Calculations**

<b>Market Rate Units</b>	<b>Units</b>	<b>Assessed Value</b>	<b>Total Annual Payments /1</b>	<b>Estimated Household (HH) Income</b>	<b>Taxable Retail Sales as a % of HH Income</b>	<b>Total Taxable Sales per HH</b>
Low Density	2,331	\$445,000	\$33,395	\$111,300	26.3%	\$29,272
Medium Density	410	\$325,000	\$24,389	\$81,300	28.7%	\$23,333
High Density	581	\$210,000	\$15,759	\$52,500	32.2%	\$16,905
Term of Loan (in years)				30		
Interest on Mortgage				5.5%		
Down Payment				20.0%		
Insurance and Tax Payments as a % of Assessed Value				2.0%		
Annual Mortgage/Rent Payment as a % of HH Income				30.0%		

/1 Includes mortgage, insurance, and tax payments for for-sale units.

**Table 8**  
**County of Sacramento**  
**Mather South Community Master Plan**  
**Police Services CFD Assumptions**

Land Use	FY 2014-15 Maximum Special Tax
Developed Single Family Residential	\$370 per unit
Developed Multi-Family Residential	\$271 per unit
Developed Accessory Residential Dwelling	\$271 per unit

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

05/24/2019

**Table 9**  
**County of Sacramento**  
**Mather South Community Master Plan**  
**County Revenue Assumptions (Multiplier Method)**

Revenues	FY 2014-15 Revenue	Average Revenue per Unincorporated Area			Average Revenue per County		
		Resident	Employee	Person Served	Resident	Employee	Person Served
<b><u>Other Taxes</u></b>							
Utility User Tax	\$17,044,777	--	--	\$25.71	--	--	--
Miscellaneous Taxes /1	\$4,896,506	--	--	\$7.39	--	--	--
Total	\$21,941,283	--	--	\$33.10	--	--	--
<b><u>Licenses, Permits, and Franchises</u></b>							
Cable TV Franchise Fees	\$4,033,937	\$7.04	--	--	--	--	--
Other Franchises	\$800,000	--	--	\$1.21	--	--	--
Total	\$4,833,937	\$7.04	--	\$1.21	--	--	--
<b><u>Fines, Forfeits, and Penalties</u></b>							
Vehicle Code Fines	\$4,473,867	--	--	--	--	--	\$2.51
Other Court Fines	\$10,249,176	--	--	--	--	--	\$5.76
Total	\$14,723,043	--	--	--	--	--	\$8.27

/1 Includes unitary property tax and property tax penalties.

**Table 10**  
**County of Sacramento**  
**Mather South Community Master Plan**  
**County Expense Calculation Methodology**

<b>Item</b>	<b>Reference Table</b>	<b>Modeling Methodology</b>
<b><u>General Fund</u></b>		
General Government/Administration	Table 12.1	Multiplier Methodology
Sheriff	Table 12.1	Multiplier Methodology
Internal Services Agency	Table 12.1	Multiplier Methodology
Countywide Services Agency	Table 12.2	Multiplier Methodology
Municipal Services Agency	Table 12.2	Multiplier Methodology
<b><u>County Road Fund</u></b>		
Road Maintenance	Table 11	Case Study

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

05/24/2019

**Table 11**  
**County of Sacramento**  
**Mather South Community Master Plan**  
**County Expense Assumptions (Case Study Method)**

<b>Cost Category</b>	<b>Estimated Cost</b>
Residential Roadway Maintenance	\$0.18 <i>per Sq. Ft.</i>
Arterial and Collector Roadway Maintenance	\$0.25 <i>per Sq. Ft.</i>

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

05/24/2019

**Table 12.1**  
**County of Sacramento**  
**Mather South Community Master Plan**  
**County Expense Assumptions (Multiplier Method)**

Function	Estimated Variable Expense /1	Average Expense per Unincorporated Area			Average Expense per County		
		Resident	Employee	Person Served	Resident	Employee	Person Served
<b>General Government/Administration</b>							
Assessor	\$8,827,737	--	--	--	--	--	\$4.96
Board of Supervisors	\$0	--	--	--	--	--	--
District Attorney	\$50,186,926	--	--	--	--	--	\$28.20
Appropriation for Contingency	\$2,712,161	--	--	--	--	--	\$1.52
Civil Service Commission	\$318,089	--	--	--	--	--	\$0.18
Clerk of the Board	\$0	--	--	--	--	--	--
Contribution to LAFCO	\$0	--	--	--	--	--	--
County Counsel	\$0	--	--	--	--	--	--
County Executive	\$0	--	--	--	--	--	--
County Executive Cabinet	\$0	--	--	--	--	--	--
Criminal Justice Cabinet	\$0	--	--	--	--	--	--
Emergency Operations	\$0	--	--	--	--	--	--
Financing-Transfers/Reimbursement	\$1,486,841	--	--	--	--	--	\$0.84
Fair Housing Services	\$150,000	--	--	--	--	--	\$0.08
Non-Departmental Costs/GF	\$3,576,000	--	--	--	--	--	\$2.01
Subtotal	\$67,257,754	--	--	--	--	--	\$37.79
<b>Sheriff</b>							
Office of the Sheriff	\$709,377	--	--	--	--	--	\$0.40
Department Services	\$2,642,605	--	--	--	--	--	\$1.48
Support Services	\$4,141,451	--	--	--	--	--	\$2.33
Correctional Services	\$91,583,416	--	--	--	--	--	\$51.46
Field Services /2	\$63,339,618	--	--	\$83.56	--	--	--
Investigations /2	\$23,260,451	--	--	\$30.69	--	--	--
Contract/Regional	\$8,768,197	--	--	--	--	--	\$4.93
Grant/Reimbursement	\$2,709,147	--	--	--	--	--	\$1.52
Correctional Health Services	\$30,427,331	--	--	--	--	--	\$17.10
Subtotal	\$227,581,593	--	--	\$114.24	--	--	\$79.22
<b>Internal Services Agency</b>							
County Clerk/Recorder	\$0	--	--	--	--	--	--
Department of Finance	\$0	--	--	--	--	--	--
Department of Revenue Recovery	\$11,342	--	--	--	--	--	\$0.01
Data Processing-Shared Systems	\$0	--	--	--	--	--	--
Office of Compliance	\$0	--	--	--	--	--	--
Office of Inspector General	\$0	--	--	--	--	--	--
Personnel Services	\$0	--	--	--	--	--	--
Subtotal	\$11,342	--	--	--	--	--	\$0.01

Footnotes appear on the next page.

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

**Table 12.2**  
**County of Sacramento**  
**Mather South Community Master Plan**  
**County Expense Assumptions (Multiplier Method) Continued**

Function	Estimated Variable Expense /1	Average Expense per Unincorporated Area			Average Expense per County		
		Resident	Employee	Person Served	Resident	Employee	Person Served
<b>Countywide Services Agency</b>							
AG Comm-Sealer of Wts & Measures	\$1,172,387	--	--	--	--	--	\$0.66
Child Support Services	\$0	--	--	--	--	--	--
Contribution to the Law Library	\$0	--	--	--	--	--	--
Cooperative Extension	\$336,073	--	--	--	--	--	\$0.19
Coroner	\$6,135,333	--	--	--	--	--	\$3.45
Court/ County Contribution	\$0	--	--	--	--	--	--
Court/Non-Trial Court Funding	\$0	--	--	--	--	--	--
Court Paid County Services	\$0	--	--	--	--	--	--
Dispute Resolution Program	\$0	--	--	--	--	--	--
Grand Jury	\$0	--	--	--	--	--	--
Health and Human Services	\$9,277,915	--	--	--	\$6.31	--	--
Health-Medical Treatment Payments	\$10,858,517	--	--	--	\$7.38	--	--
Human Assistance-Admin	\$11,046,830	--	--	--	\$7.51	--	--
Human Assistance-Aid Payments	\$23,772,091	--	--	--	\$16.16	--	--
Conflict Criminal Defenders	\$9,577,164	--	--	--	\$6.51	--	--
Public Defender	\$29,370,742	--	--	--	--	--	\$16.50
IHSS Provider Payments	\$2,584,161	--	--	--	\$1.76	--	--
Juvenile Medical Services	\$7,028,879	--	--	--	\$4.78	--	--
Probation	\$56,950,440	--	--	--	--	--	\$32.00
Care in Homes and Institutions	\$283,250	--	--	--	\$0.19	--	--
Veteran's Facility	\$0	--	--	--	--	--	--
Voter Registration/Elections	\$7,358,063	--	--	--	\$5.00	--	--
Wildlife Services	\$47,558	--	--	--	\$0.03	--	--
Subtotal	\$175,799,403	--	--	--	\$55.64	--	\$52.80
<b>Municipal Services Agency</b>							
Animal Care and Regulation /3	\$6,907,862	\$11.54	--	--	--	--	--
Community Development	\$4,117,381	--	--	\$6.21	--	--	--
Department of Transportation	\$0	--	--	--	--	--	--
Roads	\$0	--	--	--	--	--	--
Transportation - Sales Tax (Measure A)	\$0	--	--	--	--	--	--
Subtotal	\$11,025,243	\$11.54	--	\$6.21	--	--	--

/1 Based on adjusted budgeted expenses for fiscal year 2014-15; see Table 13.1 and Table 13.2 for details.

/2 Multiplier is based on the number of persons served in unincorporated Sacramento County and in the Cities of Rancho Cordova and Isleton.

/3 Multiplier is based on the number of residents in unincorporated Sacramento County and in the Cities of Isleton and Galt.



**Table 13.1**  
**County of Sacramento**  
**Mather South Community Master Plan**  
**Budgeted County Expenses FY 2014-15**

<b>Budget Unit and Title</b>	<b>Gross Expense</b>	<b>Net Offsetting Revenue</b>	<b>Adjusted Net Expense</b>	<b>Estimated Fixed or One-Time Costs /1</b>	<b>Net Estimated Variable Expense</b>
<b><u>General Government/Administration</u></b>					
3610000 Assessor	\$16,270,324	(\$7,442,587)	\$8,827,737	\$0	\$8,827,737
4050000 Board of Supervisors	\$3,352,512	\$0	\$3,352,512	(\$3,352,512)	\$0
5800000 District Attorney	\$78,210,530	(\$28,023,604)	\$50,186,926	\$0	\$50,186,926
5980000 Appropriation for Contingency	\$2,712,161	\$0	\$2,712,161	\$0	\$2,712,161
4210000 Civil Service Commission	\$343,089	(\$25,000)	\$318,089	\$0	\$318,089
4010000 Clerk of the Board	\$1,388,764	(\$260,050)	\$1,128,714	(\$1,128,714)	\$0
5920000 Contribution to LAFCO	\$228,833	\$0	\$228,833	(\$228,833)	\$0
4810000 County Counsel	\$4,857,867	(\$2,671,084)	\$2,186,783	(\$2,186,783)	\$0
5910000 County Executive	\$1,035,338	\$0	\$1,035,338	(\$1,035,338)	\$0
5730000 County Executive Cabinet	\$2,804,856	(\$2,566,281)	\$238,575	(\$238,575)	\$0
5750000 Criminal Justice Cabinet	\$0	\$0	\$0	\$0	\$0
7090000 Emergency Operations	\$5,036,732	(\$4,557,830)	\$478,902	(\$478,902)	\$0
5110000 Financing-Transfers/Reimbursement	\$4,276,841	\$0	\$4,276,841	(\$2,790,000)	\$1,486,841
4660000 Fair Housing Services	\$150,000	\$0	\$150,000	\$0	\$150,000
5770000 Non-Departmental Costs/GF	\$26,728,450	(\$240,000)	\$26,488,450	(\$22,912,450)	\$3,576,000
<b>Subtotal</b>	<b>\$147,396,297</b>	<b>(\$45,786,436)</b>	<b>\$101,609,861</b>	<b>(\$34,352,107)</b>	<b>\$67,257,754</b>
<b><u>Sheriff</u></b>					
7400000 Office of the Sheriff	\$1,009,978	(\$300,601)	\$709,377	\$0	\$709,377
7400000 Department Services	\$3,908,020	(\$1,265,415)	\$2,642,605	\$0	\$2,642,605
7400000 Support Services	\$6,421,224	(\$2,279,773)	\$4,141,451	\$0	\$4,141,451
7400000 Correctional Services	\$179,885,734	(\$88,302,318)	\$91,583,416	\$0	\$91,583,416 /2
7400000 Field Services	\$91,023,732	(\$27,684,114)	\$63,339,618	\$0	\$63,339,618
7400000 Investigations	\$33,231,220	(\$9,970,769)	\$23,260,451	\$0	\$23,260,451
7400000 Contract/Regional	\$15,838,198	(\$7,070,001)	\$8,768,197	\$0	\$8,768,197
7400000 Grant/Reimbursement	\$92,826,559	(\$90,117,412)	\$2,709,147	\$0	\$2,709,147
7410000 Correctional Health Services	\$42,352,282	(\$11,924,951)	\$30,427,331	\$0	\$30,427,331
<b>Subtotal</b>	<b>\$466,496,947</b>	<b>(\$238,915,354)</b>	<b>\$227,581,593</b>	<b>\$0</b>	<b>\$227,581,593</b>
<b><u>Internal Services Agency</u></b>					
3240000 County Clerk/Recorder	\$11,744,632	(\$11,719,626)	\$25,006	(\$25,006)	\$0
3230000 Department of Finance	\$27,902,276	(\$27,437,976)	\$464,300	(\$464,300)	\$0
6110000 Department of Revenue Recovery	\$8,760,752	(\$8,749,410)	\$11,342	\$0	\$11,342
5710000 Data Processing-Shared Systems	\$8,353,555	(\$99,361)	\$8,254,194	(\$8,254,194)	\$0
5740000 Office of Compliance	\$0	\$0	\$0	\$0	\$0
5780000 Office of Inspector General	\$100,300	\$0	\$100,300	(\$100,300)	\$0
6050000 Personnel Services	\$12,418,842	(\$12,418,842)	\$0	\$0	\$0
<b>Subtotal</b>	<b>\$69,280,357</b>	<b>(\$60,425,215)</b>	<b>\$8,855,142</b>	<b>(\$8,843,800)</b>	<b>\$11,342</b>

Footnotes appear on the next page.

Source: County of Sacramento FY 2014-15 Budget; County of Sacramento; Goodwin Consulting Group, Inc.

**Table 13.2**  
**County of Sacramento**  
**Mather South Community Master Plan**  
**Budgeted County Expenses FY 2014-15 Continued**

<b>Budget Unit and Title</b>	<b>Gross Expense</b>	<b>Net Offsetting Revenue</b>	<b>Adjusted Net Expense</b>	<b>Estimated Fixed or One-Time Costs /1</b>	<b>Net Estimated Variable Expense</b>
<b>Countywide Services Agency</b>					
3210000 AG Comm-Sealer of Wts & Measures	\$3,927,964	(\$2,755,577)	\$1,172,387	\$0	\$1,172,387
5810000 Child Support Services	\$34,003,411	(\$34,003,411)	\$0	\$0	\$0
4522000 Contribution to the Law Library	\$217,170	(\$217,170)	\$0	\$0	\$0
3310000 Cooperative Extension	\$336,073	\$0	\$336,073	\$0	\$336,073
4610000 Coroner	\$7,293,495	(\$1,158,162)	\$6,135,333	\$0	\$6,135,333
5040000 Court/ County Contribution	\$24,761,756	\$0	\$24,761,756	(\$24,761,756)	\$0
5020000 Court/Non-Trial Court Funding	\$10,594,410	\$0	\$10,594,410	(\$10,594,410)	\$0
5050000 Court Paid County Services	\$1,389,353	(\$1,389,353)	\$0	\$0	\$0
5520000 Dispute Resolution Program	\$600,000	(\$600,000)	\$0	\$0	\$0
5660000 Grand Jury	\$310,675	\$0	\$310,675	(\$310,675)	\$0
7200000 Health and Human Services	\$464,037,146	(\$454,759,231)	\$9,277,915	\$0	\$9,277,915
7270000 Health-Medical Treatment Payments	\$20,858,517	(\$10,000,000)	\$10,858,517	\$0	\$10,858,517
8100000 Human Assistance-Admin	\$289,835,043	(\$278,788,213)	\$11,046,830	\$0	\$11,046,830
8700000 Human Assistance-Aid Payments	\$355,238,673	(\$331,466,582)	\$23,772,091	\$0	\$23,772,091
5510000 Conflict Criminal Defenders	\$10,000,190	(\$423,026)	\$9,577,164	\$0	\$9,577,164
6910000 Public Defender	\$30,770,200	(\$1,399,458)	\$29,370,742	\$0	\$29,370,742
7250000 IHSS Provider Payments	\$72,348,061	(\$69,763,900)	\$2,584,161	\$0	\$2,584,161
7230000 Juvenile Medical Services	\$7,470,545	(\$441,666)	\$7,028,879	\$0	\$7,028,879
6700000 Probation	\$130,076,748	(\$73,126,308)	\$56,950,440	\$0	\$56,950,440
6760000 Care in Homes and Institutions	\$285,250	(\$2,000)	\$283,250	\$0	\$283,250
2820000 Veteran's Facility	\$15,952	\$0	\$15,952	(\$15,952)	\$0
4410000 Voter Registration/Elections	\$9,386,109	(\$2,028,046)	\$7,358,063	\$0	\$7,358,063
3260000 Wildlife Services	\$97,331	(\$49,773)	\$47,558	\$0	\$47,558
<b>Subtotal</b>	<b>\$1,473,854,072</b>	<b>(\$1,262,371,876)</b>	<b>\$211,482,196</b>	<b>(\$35,682,793)</b>	<b>\$175,799,403</b>
<b>Municipal Services Agency</b>					
3220000 Animal Care and Regulation	\$8,343,916	(\$1,436,054)	\$6,907,862	\$0	\$6,907,862 /2
5720000 Community Development	\$40,600,224	(\$34,482,843)	\$6,117,381	(\$2,000,000)	\$4,117,381
2960000 Department of Transportation	\$52,821,725	(\$49,821,725)	\$3,000,000	\$0	N/A /3
2900000 Roads	\$79,567,160	(\$63,625,411)	\$15,941,749	\$0	N/A /3
2140000 Transportation - Sales Tax (Measure A)	\$47,570,401	(\$47,851,124)	(\$280,723)	\$0	N/A /3
<b>Subtotal</b>	<b>\$228,903,426</b>	<b>(\$197,217,157)</b>	<b>\$31,686,269</b>	<b>(\$2,000,000)</b>	<b>\$11,025,243</b>

/1 Assumes new development will not impact fixed or one-time costs.

/2 Gross and net adjusted expenses for Correctional Services and Animal Care include costs totaling \$5.0 million and \$1.6 million, respectively, that were not allocated in the FY 2014-15 budget, but these costs are anticipated to be reflected in the FY 2015-16 budget.

/3 Assumed to be funded by an alternate financing mechanism (e.g., CFD) and included in project-specific analyses.

**Table 14**  
**County of Sacramento**  
**Mather South Community Master Plan**  
**County Annual Net Fiscal Impacts**

<b>Fiscal Impacts</b>	<b>Annual Impacts at Buildout</b>
<b>General Fund</b>	
<b>Revenues</b>	
Property Tax	\$2,448,824
Real Property Transfer Tax	\$200,829
Sales and Use Tax	\$726,584
Property Tax In-Lieu of VLF	\$1,406,026
Police Services CFD No. 2005-1	\$1,170,868
Transient Occupancy Tax	\$0
Other Taxes	\$329,764
Licenses, Permits, and Franchises	\$76,545
Fines, Forfeits, and Penalties	\$82,432
Total	<u>\$6,441,873</u>
<b>Expenses</b>	
General Government/Administration	(\$376,565)
Sheriff	(\$1,927,642)
Internal Services Agency	(\$64)
Countywide Services Agency	(\$1,036,269)
Municipal Services Agency /1	(\$167,679)
Total	<u>(\$3,508,219)</u>
<b>Annual Net Fiscal Impact</b>	<b>\$2,933,654</b>
<b>County Road Fund</b>	
<b>Revenues</b>	
Property Tax	\$11,556
Transportation Sales Tax (Measure A)	\$40,089
Total	<u>\$51,645</u>
<b>Expenses</b>	
Baseline Expenses	N/A
Urban Case Study Expenses (Road Maintenance)	(\$234,133)
Total	<u>(\$234,133)</u>
<b>Annual Net Fiscal Impact</b>	<b>(\$182,488)</b>
<b>TOTAL NET FISCAL IMPACT</b>	<b>\$2,751,165</b>

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

**Appendix B:**  
**Transit Cost Analysis**

<b>Transit Cost Estimates</b> <b>NewBridge and Mather South</b> (Existing Plus Project Scenario)		
	<b>NewBridge</b>	<b>Mather South</b>
A Daily Boardings	2,322	2,364
B Bus Revenue Hours	75.6	62.1
C Buses Needed	6	5
D O&M Cost per Year (D=B*M*O)	\$2,095,632	\$1,721,412
E Capital Cost per Year (E=C*N/P)	\$165,984	\$138,320
F Total Cost per Year (F=D+E)	\$2,261,616	\$1,859,732
G Fare Box Renvue (G=A*O*Q)	\$836,756	\$851,891
H Net Cost per Year (H=F-G)	\$1,424,860	\$1,007,841
I DUEs residential	3,338.9	3,203.3
J DUEs non-residential	510.7	777.7
K DUEs Total (K=I+J)	3,849.6	3,980.9
L Cost per DUE (L=H/K)	\$370	\$253

<b>Assumptions</b>	
M O&M Cost per Bus Revnue Hour	\$110
N Capital cost per bus <sup>1</sup>	\$138,320
O Service days per year - weekdays	252
P Bus life (years)	5
Q Assumed average paid fare	\$1.43

Notes

- 1 \$130,000 shuttle bus with 6.4% inflation (consistent with SCTDF Transit Impact Fee)

## **Appendix C:**

### **Detention Basin O&M Cost Estimate**

Sacramento County - Department of Water Resources

Mather South Specific Plan

Detention Basin Operation, Maintenance & Monitoring Schedule (Cost Per Basin)

11/8/2019 - Final Estimate

A. Routine Maintenance		Frequency (per year)	Rate (hrs per basin)	Personnel	Equipment	Personnel Cost (per yr)	Equipment Cost (per yr)	Total Cost (per yr)
1	Embankment Inspection	1	1	1 (1-SSUW)	Pickup, Tablet	\$ 78.32	\$ 5.00	\$ 83.32
2	Embankment Correction	1	8	1 (1-SSUW)	Pickup, Backhoe, Hand tools, Flatbed, Skip Loader, 10-Wheeler (Dump Truck)	\$ 626.56	\$ 1,651.12	\$ 2,277.68
3	Basin Inlet/Outlet Inspection	5	1	2 (1-SSUW 1-SUW)	Pickup, Tablet	\$ 748.40	\$ 25.00	\$ 773.40
4	Basin Inlet/Outlet Maintenance (Light)	1	4	2 (1-SSUW, 1-SUW)	Pickup, Hand Tools, Flat Rack	\$ 598.72	\$ 20.00	\$ 618.72
5	Basin Inlet/Outlet Maintenance (Heavy)	1	8	2 (1-SSUW, 1-SUW)	Pickup, Hand Tools, Flat Bed	\$ 1,197.44	\$ 339.12	\$ 1,536.56
6	Sediment Inspection	1	1	1 (1-SSUW)	Pickup, Tablet	\$ 78.32	\$ 5.00	\$ 83.32
7	Vegetation Inspection	2	1	1 (1-SSUW)	Pickup, Tablet	\$ 156.64	\$ 10.00	\$ 166.64
8	Vegetation Maintenance	2	4	2 (1-SSUW, 1-SUW)	Pickup, Weed Eater, Hand Tools, Flatbed, Slope Mower	\$ 1,197.44	\$ 1,403.12	\$ 2,600.56
9	Emergent Vegetation Control	1	8	3 (1-SSUW, 2-SUW)	Pickup, Tablet, Mower, Weed Eater	\$ 1,768.32	\$ 320.00	\$ 2,088.32
10	Access Road/Fence Inspection	1	1	1 (1-SSUW)	Pickup, Tablet	\$ 78.32	\$ 5.00	\$ 83.32
11	Access Road/Fence Maintenance	2	8	2 (1-SSUW, 1-SUW)	Pickup, Hand Tools, Flat Bed, 10-Wheeler (Dump Truck), Construction Truck, Skip Loader	\$ 2,394.88	\$ 3,711.04	\$ 6,105.92
12	Water Level Inspection & Mosquito Inspection	3	1	1 (1-SSUW)	Pickup, Tablet	\$ 234.96	\$ 15.00	\$ 249.96
13	Percolation System Inspection	2	1	1 (1-SSUW)	Pickup, Tablet	\$ 156.64	\$ 10.00	\$ 166.64
14	Percolation Maintenance	1	4	3 (1-SSUW, 2-SUW)	Pickup, Hand Tools, Flatbed, Backhoe, Skip Loader	\$ 884.16	\$ 425.56	\$ 1,309.72
15	Storm Monitoring	5	1	1 (1-SSUW)	Pickup Tablet	\$ 391.60	\$ 25.00	\$ 416.60
16	Street Sweeping Debris/Trash	0	0	0	Street Sweeper, Tablet	\$ -	\$ -	\$ -
<b>B. Non-Routine Maintenance</b>								
1	Event Based Follow Up: 1" 24 hr Precipitation	12	1	1 (1-SSUW)	Pickup, Tablet	\$ 939.84	\$ 60.00	\$ 999.84
2	Vector Mosquito Control	0	0	0	Pickup, Tablet	\$ -	\$ -	\$ -
3	Complaint Response	3	1	1 (1-SSUW)	Flatbed, Tablet	\$ 234.96	\$ 127.17	\$ 362.13
<b>C. Engineering, Administration &amp; Overhead</b>								
1	Department Water Resources & Engineering	1	2	1 (1-ACE)	Tablet	\$ 229.44	\$ 10.00	\$ 239.44
2	Administration	1	2	1 (1-ACE)	Tablet	\$ 229.44	\$ 10.00	\$ 239.44
3	Reports to Agencies	1	1	1 (1-SSUW)	Tablet	\$ 78.32	\$ 5.00	\$ 83.32

SSUW = Senior Stormwater Utility Worker; SUW = Stormwater Utility Worker; ACE = Associate Civil Engineer

Total Cost per Basin:	\$ 12,302.72	\$ 8,182.13	\$ 20,484.85
Total Cost for 10 Basins:	\$ 123,027.20	\$ 81,821.30	\$ 204,848.50

Overall O&M Cost (10 Basins):	<b>\$ 204,848.50</b>
Overall O&M Cost (5% Misc. Expenses):	<b>\$ 215,090.93</b>

**Estimated  
Drainage Basin Maintenance Rate  
Mather South  
12/19/2019**

**1. Maintenance Budget**

	<u>Amount</u>	<u>Description</u>
1 Basin	\$20,485	Stormwater Detention Basin Maintenance (see Footnote 1)
5% Misc	\$1,024	
Based on 10 Basins	\$215,091	
	<u>\$21,509</u>	+10% Contingency
<b>Annual Maintenance Budget</b>	<b>\$236,600</b>	Per Year

**2. Capital Replacement Reserve**

Replacement Value	5,055	ENR San Francisco - 1985
	<u>11,169</u>	ENR CCI San Francisco - 2015
	2.68%	Average ENR SF CCI (1985-2015)
Escalate	\$6,970,694	2015 Construction Cost (see Footnote 2)
	<u>50</u>	Year Useful Life
	\$26,130,000	Replacement Value in 2065 (50 years)
Times	<u>43.3%</u>	Replacement Percentage (see Footnote 3)
	\$11,310,000	Future Expense in 2065
50-Year Sinking Fund	3.00%	Assumed Rate of Return on County Investments
<b>Monthly Reserve Requirement</b>	<b>\$8,141</b>	
<b>Yearly Reserve Requirement</b>	<b>\$97,687.86</b>	
	<u>\$9,769</u>	+10% Contingency
	\$107,457	

**3. Estimated Annual Revenue Requirement**

Maintenance Budget	\$236,600	Per Year
Reserve Requirement	<u>\$107,457</u>	Per Year
<b>Total Storm Drainage Budget</b>	<b>\$344,057</b>	<b>Per Year</b>
Residential Unit Count	3,321	Equivalent Dwelling Units (see Footnote 4)
Commercial and Office Count	<u>642</u>	Equivalent Dwelling Units (see Footnote 4)
<b>Total Dwelling Units</b>	<b>3,963</b>	Equivalent Dwelling Units (see Footnote 4)
<b>Per EDU Per Year</b>	<b>\$86.82</b>	
<b>Per EDU Per Month</b>	<b>\$7.23</b>	

**Footnotes:**

- 1 Per County DWR Maintenance rates dated November, 2019
- 2 218.1 AF @ \$31,961/AF (Folsom Plan Area Costs)
- 3 Basin Replacement at 50 years includes 43% of the cost of construction (i.e. earthwork and other items are not counted as replaced values)
- 4 EDU Calculation:

<u>Land Use</u>	<u>DUE /Acre</u>	<u>Acres</u>	<u>EDU</u>
RD-5	5.5	154.66	849
RD-6	6.7	71.38	476
RD-7	7.4	84.89	628
RD-8	8.0	42.3	338
RD-10	10.0	44.94	449
RD-20	20.0	29.07	581
Commercial, Comm-center, Envir-campus, Research	8.3	77.3	642
Total EDU's Per Mather South Community Master Plan			<u>3963</u>

5 Basin Sizing Table:

<u>Basin</u>	<u>AC-FT</u>
#1	48.8
#2	39.4
#3	47.2
#4	8.5
#5	8.6
#6	5.2
#7	11.8
#8	14.7
#9	NA
#10	29.2
#11	4.7
	<b>218.1</b>



**Appendix D:**  
**Roadway O & M Cost Estimate**

**Final**

**Mather South**

**PRELIMINARY**

**ROADWAY OPERATIONS AND MAINTENANCE**

**COST ESTIMATES**

**December, 2019**

**MACKEY & SOMPS**  
ENGINEERS      PLANNERS      SURVEYORS

**Preliminary Cost Estimate  
Mather South  
Operation and Maintenance**

27082.0  
12/19/2019  
by: JB

**CIP Opinion of Probable Costs for Operation and Maintenance**

ITEM	Onsite or Offsite	Roadway Segment / Item	Project Description	Quantity		Estimated Cost
<b>ROADWAYS</b>						
1	Onsite	Kiefer Blvd - Project Frontage	Northern Frontage ( Curb, Gutter, Sidewalk & Landscaping)	4,650	LF	\$ 138,629
2	Onsite	Zinfandel - Project Frontage	Frontage imp. ( Curb, Gutter, Sidewalk & Landscaping)	7,400	LF	\$ 187,405
3	Onsite	Parkway Drive	48' ROW Collector	8,000	LF	\$ 250,070
4	Onsite	South Parkway	48' ROW Collector	2,700	LF	\$ 82,828
4	Onsite	Central Park Drive	48' ROW Collector	1,140	LF	\$ 35,980
5	Onsite	Gateway South	60' ROW Collector	2,630	LF	\$ 95,370
6	Onsite	Gateway North	60' ROW Collector	3,050	LF	\$ 111,500
7	Onsite	Standard Residential	33' ROW Residentail	6,450	LF	\$ 143,050

Note:

- 1 O & M cost estimate does not include Jackson Corridor improvement obligations
- 2 O & M cost estimate does not include in tract roadway
- 3 Roadway lengths include intersections
- 4 Roadway lengths based on Mather South Community Master Plar
- 5 O & M cost provided by Sacramento County updated Decemeber 2019.
- 6 O & M item summary may not add up due to rounding error

**Preliminary Cost Estimate  
Mather South  
Operation and Maintenance**

27082.0  
12/19/2019  
by: JB

**CIP Opinion of Probable Costs for Operation and Maintenance**

ITEM	O&M Item	Quantity	Unit	Unit Price	Estimated Cost
<b>General</b>					
1	Residential Roads	212,850	SF	\$ 0.19	\$ 40,441.50
2	Arterial and Collector Roads	724,480	SF	\$ 0.27	\$ 195,609.60
<b>Roadway Specific Items</b>					
3	Bridge	1	EA	\$ 9,984	\$ 9,984.00
4	Culverts	7	EA	\$ 771	\$ 5,397.00
5	Ditch Maintenance	7,400	LF	\$ 2.57	\$ 19,018.00
6	Retaining / Sound Walls / Fence <sup>1</sup>	24,000	LF	\$ 1.50	\$ 36,000.00
7	Signal Maintenance	3	EA	\$ 5,463	\$ 16,389.00
8	Sidewalk Maintenance	396,880	SF	\$ 0.059	\$ 23,415.92
<b>Project Specific (Preliminary Estimate)</b>					
9	Landscape Maintenance	1,204,400	SF	\$ 0.58	\$ 698,552.00
					<b>\$ 1,044,807.02</b>

1. An approximate number for maintainance purposes only. Wall quantity, location and type to be determined in the future.

**Arterial Frontage**  
**North Side of Kiefer Rd**

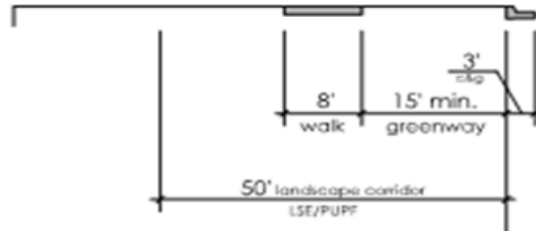
Length = 4,650

	<u>ITEM</u>	<u>QUANTITY</u>	<u>UNIT</u>	<u>UNIT PRICE</u>	<u>COST</u>
	<b>Roadway Specific Items</b>				
1	Culverts	1	EA	\$771.00	\$771.00
2	Retaining / Sound Walls / Fence <sup>1</sup>	4,000	LF	\$1.50	\$6,000.00
3	Signal Maintenance	3	EA	\$5,463.00	\$16,389.00
4	Sidewalk Maintenance	37,200	SF	\$0.059	\$2,194.80
	<b>Project specific ( Preliminary Estimate)</b>				
5	Landscape Maintenance	195,300	SF	\$0.58	\$113,274.00

**Subtotal**

**\$138,628.80**

1. An approximate number for maintainance purposes only. Wall quantity and type to be determined in the future.
2. Lighting maintainance may be required for landscape/greenways. See current Sacramento County Standards 4-22



### Arterial Frontage

#### Zinfandel Drive ( Northern Border to Zinfandel)

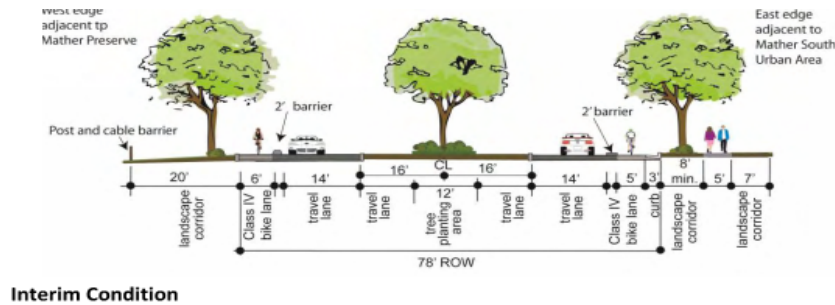
Length = 7,400

	ITEM	QUANTITY	UNIT	UNIT PRICE	COST
	<b>Roadway Specific Items</b>				
1	Bridge	1	EA	\$9,984.00	\$9,984.00
2	Ditch Maintenance	7,400	LF	\$2.57	\$19,018.00
3	Retaining / Sound Walls / Fence <sup>1</sup>	4,000	LF	\$1.50	\$6,000.00
4	Sidewalk Maintenance	37,000	SF	\$0.059	\$2,183.00
	<b>Project specific ( Preliminary Estimate)</b>				
5	Landscape Maintenance	259,000	SF	\$0.58	\$150,220.00

**Subtotal**

**\$187,405.00**

1. An approximate number for maintenance purposes only. Wall quantity and type to be determined in the future.



**COLLECTOR**

**Parkway Drive**

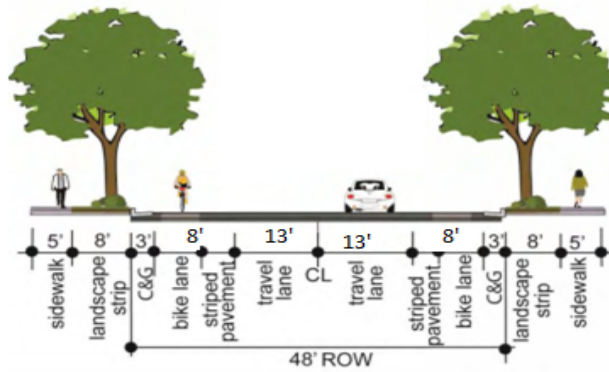
Length = 8,000  
Sect B

	ITEM	QUANTITY	UNIT	UNIT PRICE	COST
<b>General</b>					
1	Arterial and Collector Roads	336,000	SF	\$0.27	\$90,720.00
<b>Roadway Specific Items</b>					
2	Culverts	2	EA	\$771.00	\$1,542.00
3	Retaining / Sound Walls / Fence <sup>1</sup>	8,000	LF	\$1.50	\$12,000.00
4	Sidewalk Maintenance	112,000	SF	\$0.059	\$6,608.00
<b>Project specific ( Preliminary Estimate)</b>					
5	Landscape Maintenance	240,000	SF	\$0.58	\$139,200.00

**Subtotal**

**\$250,070.00**

- 1. An approximate number for maintainance purposes only. Wall quantity and type to be determined in the future.
- 2. Walls are not shown and will be located at the edge of the PUPFE. Locations are to be determined in the future



Sidewalk shall be 8' on school frontages

20' PUPFE on each side (additional 7' to back of walk)

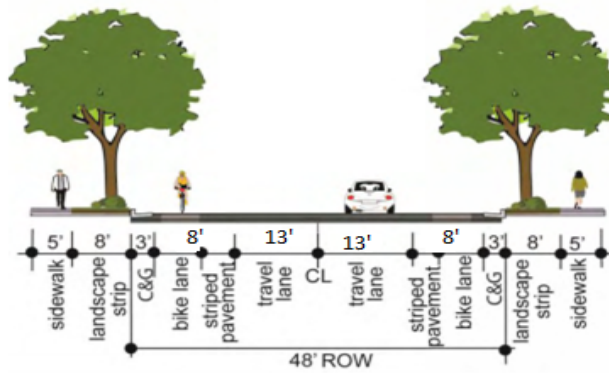
**COLLECTOR**

**South Parkway**

Length = 2,700  
Sect B

	ITEM	QUANTITY	UNIT	UNIT PRICE	COST
<b>General</b>					
1	Arterial and Collector Roads	113,400	SF	\$0.27	\$30,618.00
<b>Roadway Specific Items</b>					
2	Retaining / Sound Walls / Fence <sup>1</sup>	2,000	LF	\$1.50	\$3,000.00
3	Sidewalk Maintenance	37,800	SF	\$0.059	\$2,230.20
<b>Project specific ( Preliminary Estimate)</b>					
4	Landscape Maintenance	81,000	SF	\$0.58	\$46,980.00
<b>Subtotal</b>					<b>\$82,828.20</b>

1. An approximate number for maintainance purposes only. Wall quantity and type to be determined in the future.  
2.Walls are not shown and will be located at the edge of the PUPFE. Locations are to be determined in the future



Sidewalk shall be 8' on school frontages

20' PUPFE on each side (additional 7' to back of walk)



**COLLECTOR**

**Central Park Drive**

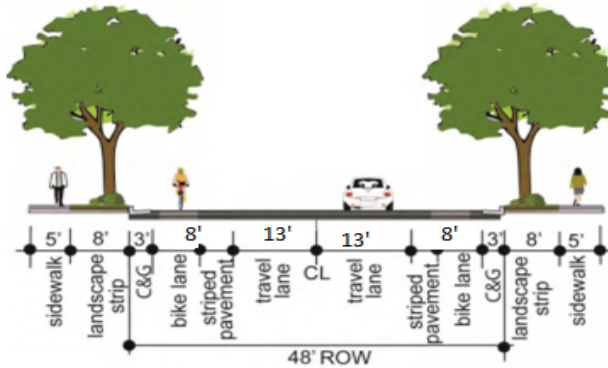
Length = 1,140  
Sect B

	ITEM	QUANTITY	UNIT	UNIT PRICE	COST
<b>General</b>					
1	Arterial and Collector Roads	47,880	SF	\$0.27	\$12,927.60
<b>Roadway Specific Items</b>					
2	Culverts	1	EA	\$771.00	\$771.00
3	Retaining / Sound Walls / Fence <sup>1</sup>	1,000	LF	\$1.50	\$1,500.00
4	Sidewalk Maintenance	15,960	SF	\$0.059	\$941.64
<b>Project specific ( Preliminary Estimate)</b>					
5	Landscape Maintenance	34,200	SF	\$0.58	\$19,836.00

**Subtotal**

**\$35,980.00**

1. An approximate number for maintenance purposes only. Wall quantity and type to be determined in the future.
2. Walls are not shown and will be located at the edge of the PUPFE. Locations are to be determined in the future



Sidewalk shall be 8'  
on school frontages

20' PUPFE on each side (additional 7' to back of walk)

**COLLECTOR**

**Gateway South**

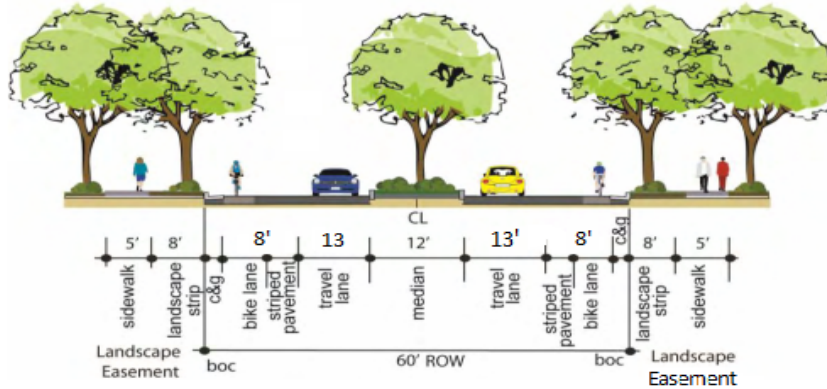
Length = 2,630  
Sect C

	<u>ITEM</u>	<u>QUANTITY</u>	<u>UNIT</u>	<u>UNIT PRICE</u>	<u>COST</u>
<b>General</b>					
1	Arterial and Collector Roads	105,200	SF	\$0.27	\$28,404.00
<b>Roadway Specific Items</b>					
2	Culverts	1	EA	\$771.00	\$771.00
3	Retaining / Sound Walls / Fence <sup>1</sup>	2,000	LF	\$1.50	\$3,000.00
4	Sidewalk Maintenance	36,820	SF	\$0.059	\$2,172.38
<b>Project specific ( Preliminary Estimate)</b>					
5	Landscape Maintenance	105,200	SF	\$0.58	\$61,016.00

**Subtotal**

**\$95,370.00**

1. An approximate number for maintainance purposes only. Wall quantity and type to be determined in the future.
2. Walls are not shown and will be located at the edge of the PUPFE. Locations are to be determined in the future



Sidewalk shall be 8' on school frontages

20' PUPFE on each side (additional 7' to back of walk)

**COLLECTOR**

**Gateway North**

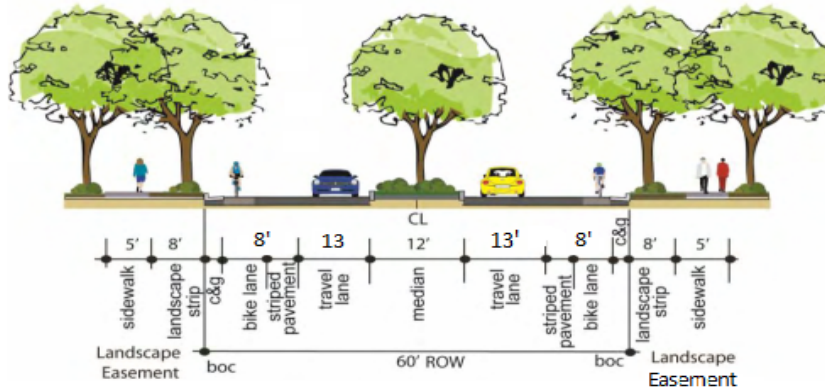
Length = 3,050  
Sect C

	ITEM	QUANTITY	UNIT	UNIT PRICE	COST
<b>General</b>					
1	Arterial and Collector Roads	122,000	SF	\$0.27	\$32,940.00
<b>Roadway Specific Items</b>					
2	Culverts	1	EA	\$771.00	\$771.00
3	Retaining / Sound Walls / Fence <sup>1</sup>	3,000	LF	\$1.50	\$4,500.00
4	Sidewalk Maintenance	42,700	SF	\$0.059	\$2,519.30
<b>Project specific ( Preliminary Estimate)</b>					
5	Landscape Maintenance	122,000	SF	\$0.58	\$70,760.00

**Subtotal**

**\$111,500.00**

1. An approximate number for maintainance purposes only. Wall quantity and type to be determined in the future.
2. Walls are not shown and will be located at the edge of the PUPFE. Locations are to be determined in the future



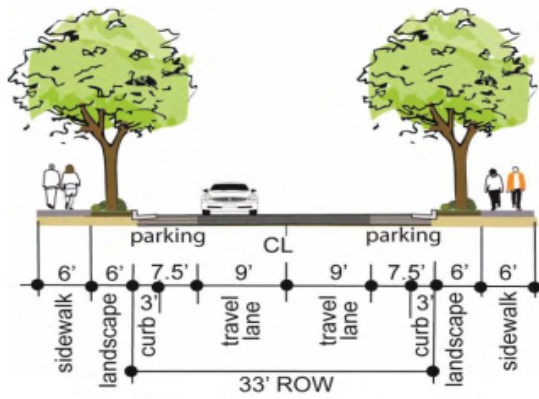
Sidewalk shall be 8' on school frontages

20' PUPFE on each side (additional 7' to back of walk)

### Local Residential

Length = 6,450  
Sect D

	ITEM	QUANTITY	UNIT	UNIT PRICE	COST
<b>General</b>					
1	Residential Roads	212,850	SF	\$0.19	\$40,441.50
<b>Roadway Specific Items</b>					
2	Culverts	1	EA	\$771.00	\$771.00
3	Sidewalk Maintenance	77,400	SF	\$0.059	\$4,566.60
<b>Project specific ( Preliminary Estimate)</b>					
4	Landscape Maintenance	167,700	SF	\$0.58	\$97,266.00
<b>Subtotal</b>					<b>\$143,050.00</b>



19' PUPFE on each side (additional 7' to back of walk)

**Appendix E:**  
**Trail O&M Cost Estimate**

**FINAL**

**Mather South**

**PRELIMINARY**

**TRAILS OPERATIONS AND MAINTENANCE**

**COST ESTIMATES**

**December, 2019**

**MACKEY & SOMPS**  
ENGINEERS      PLANNERS      SURVEYORS

***Trail Maintenance***  
for  
***Mather South***

***Trail Corridor***  
Mather, CA

**Based on Mather South Community Master Plan 2018**

<b>ITEM</b>	<b>Regional Trail Cost</b>	<b>Conventional Trail Cost</b>	<b>Total Length (LF)</b>	<b>Trail O &amp; M Cost</b>
<b>TRAILS</b>				
Phase 1	\$ 175,376.00	\$ 80,313.60	18820	\$ 255,690
Phase 2	\$ 49,664.00	\$ 82,770.00	10950	\$ 132,434
Phase 3	\$ 131,920.00	\$ 39,516.00	12200	\$ 171,436
Phase 4	\$ 108,640.00	\$ 49,128.00	11600	\$ 157,768

Notes

Regional trails O&M Include:

12' Regional Trail w/ 2' DG each side

40' corridor (24' Landscape)

Conventional trails O&M Include:

10' Conventional Trail w/ 2' DG each side

30' corridor (16' Landscape)

***Trail Maintenance***  
for  
***Mather South***  
***Trail Corridor-Phase 1***  
Mather, CA  
Based on Mather South Community Master Plan 2018

**A. REGIONAL TRAIL**

11,300 LF

<u>ITEM NO.</u>	<u>QUANTITY</u>	<u>UNIT</u>	<u>DESCRIPTION</u>	<u>UNIT PRICE</u>	<u>AMOUNT</u>
1.	180,800	SF	12' Regional Trail w/ 2' DG each side	\$0.10	\$18,080
2.	271,200	SF	40' corridor (24' Landscape)	\$0.58	\$157,296
<b>TRAIL CORRIDOR</b>					<b>\$175,376</b>

**B. ONSITE TRAIL**

7,520 LF

<u>ITEM NO.</u>	<u>QUANTITY</u>	<u>UNIT</u>	<u>DESCRIPTION</u>	<u>UNIT PRICE</u>	<u>AMOUNT</u>
1.	105,280	SF	10' Conventional Trail w/ 2' DG each side	\$0.10	\$10,528
2.	120,320	SF	30' corridor (16' Landscape)	\$0.58	\$69,786
<b>TRAIL CORRIDOR</b>					<b>\$80,314</b>

SUMMARY

**Total** \$255,690



***Trail Maintenance***  
for  
***Mather South***  
***Trail Corridor-Phase 2***  
Mather, CA  
Based on Mather South Community Master Plan 2018

**A. REGIONAL TRAIL**

3,200 LF

<u>ITEM NO.</u>	<u>QUANTITY</u>	<u>UNIT</u>	<u>DESCRIPTION</u>	<u>UNIT PRICE</u>	<u>AMOUNT</u>
1.	51,200	SF	12' Regional Trail w/ 2' DG each side	\$0.10	\$5,120
2.	76,800	SF	40' corridor (24' Landscape)	\$0.58	\$44,544
<b>TRAIL CORRIDOR</b>					<b>\$49,664</b>

**B. ONSITE TRAIL**

7,750 LF

<u>ITEM NO.</u>	<u>QUANTITY</u>	<u>UNIT</u>	<u>DESCRIPTION</u>	<u>UNIT PRICE</u>	<u>AMOUNT</u>
1.	108,500	SF	10' Conventional Trail w/ 2' DG each side	\$0.10	\$10,850
2.	124,000	SF	30' corridor (16' Landscape)	\$0.58	\$71,920
<b>TRAIL CORRIDOR</b>					<b>\$82,770</b>

**SUMMARY**

**TOTAL      \$132,434**

***Trail Maintenance***  
for  
***Mather South***  
***Trail Corridor-Phase 3***  
Mather, CA  
Based on Mather South Community Master Plan 2018

**A. REGIONAL TRAILS**

8,500 LF

<u>ITEM NO.</u>	<u>QUANTITY</u>	<u>UNIT</u>	<u>DESCRIPTION</u>	<u>UNIT PRICE</u>	<u>AMOUNT</u>
1.	136,000	SF	12' Regional Trail w/ 2' DG each side	\$0.10	\$13,600
2.	204,000	SF	40' corridor (24' Landscape)	\$0.58	\$118,320
<b>TRAIL CORRIDOR</b>					<b>\$131,920</b>

**B. ONSITE TRAIL**

3,700 LF

<u>ITEM NO.</u>	<u>QUANTITY</u>	<u>UNIT</u>	<u>DESCRIPTION</u>	<u>UNIT PRICE</u>	<u>AMOUNT</u>
1.	51,800	SF	10' Conventional Trail w/ 2' DG each side	\$0.10	\$5,180
2.	59,200	SF	30' corridor (16' Landscape)	\$0.58	\$34,336
<b>TRAIL CORRIDOR</b>					<b>\$39,516</b>

**SUMMARY**

<b>Total</b>	<b>\$171,436</b>
--------------	------------------

***Trail Maintenance***  
for  
***Mather South***  
***Trail Corridor-Phase 4***  
Mather, CA  
Based on Mather South Community Master Plan 2018

**A. REGIONAL TRAILS**

7,000 LF

<u>ITEM NO.</u>	<u>QUANTITY</u>	<u>UNIT</u>	<u>DESCRIPTION</u>	<u>UNIT PRICE</u>	<u>AMOUNT</u>
1.	112,000	SF	12' Regional Trail w/ 2' DG each side	\$0.10	\$11,200
2.	168,000	SF	40' corridor (24' Landscape)	\$0.58	\$97,440
<b>TRAIL CORRIDOR</b>					<b>\$108,640</b>

**B. ONSITE TRAIL**

4,600 LF

<u>ITEM NO.</u>	<u>QUANTITY</u>	<u>UNIT</u>	<u>DESCRIPTION</u>	<u>UNIT PRICE</u>	<u>AMOUNT</u>
1.	64,400	SF	10' Conventional Trail w/ 2' DG each side	\$0.10	\$6,440
2.	73,600	SF	30' corridor (16' Landscape)	\$0.58	\$42,688
<b>TRAIL CORRIDOR</b>					<b>\$49,128</b>

**SUMMARY**

**Total**                      **\$157,768**