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PUBLIC REVIEW DRAFT REPORT

SUTTER POINTE URBAN SERVICES PLAN

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I. INTRODUCTION

The Measure M Owners' Group retained Economic & Planning Systems, Inc., (EPS) to prepare the Sutter Pointe Urban Services Plan (Urban Services Plan) for the Sutter Pointe Specific Plan project (Project or Plan Area). The Plan Area encompasses an area of more than 7,500 acres and is estimated to contain 47,000 residents and 67,000 employees at buildout. **Map 1** shows the general vicinity in which the Plan Area is located.

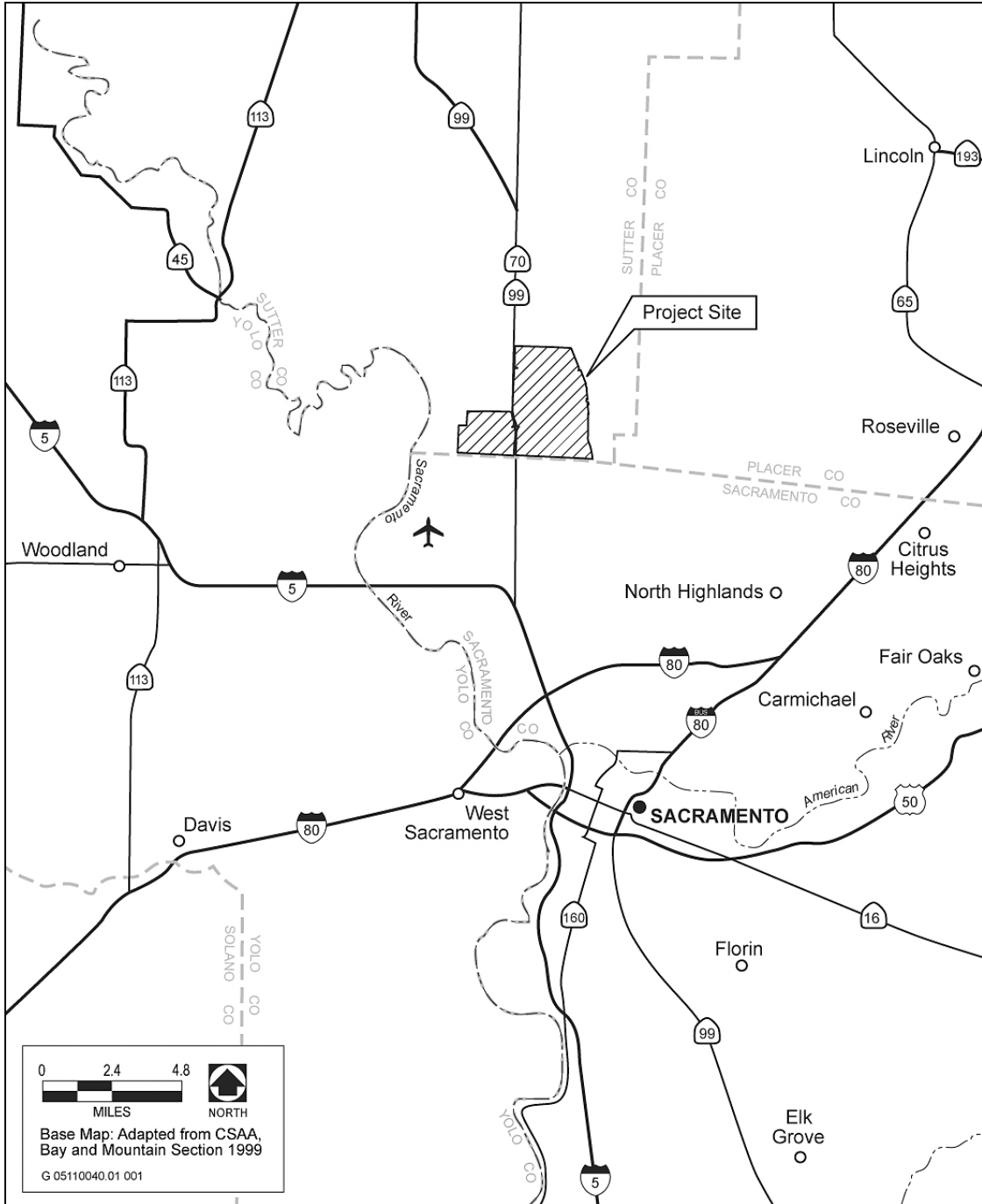
Located in unincorporated Sutter County (County), the Project will require a full complement of urban services and infrastructure. The purpose of the Urban Services Plan is to describe the service levels and financing strategy to fund an urban level of public services that will be provided to the Project's future residents, businesses, and employees. It estimates annual urban services cash flow during the period of primarily residential development when service delivery is more likely to generate shortfalls and tracks the need for supplemental financing mechanisms to cover shortfalls. The Urban Services Plan is based on an annual absorption schedule that straight-lines the development of residential units through buildout and nonresidential square footage anticipated to be developed during that time.

The Urban Services Plan is based on input provided by County staff, Measure M Owners' Group, EDAW, Wildan Financial Services, and other County and developer consultants. The findings presented in this report are consistent with the service standards identified in the November 2008 Sutter Pointe Specific Plan and are based on the Project land use plan dated February 7, 2008. As the Project proceeds through the entitlement process, the Urban Services Plan may be updated to reflect interim decisions on the Project's service level standards, providers, and other related assumptions.

PROJECT CONTEXT AND SERVICE DELIVERY STRUCTURE

The delivery of urban services to the Project initially will be administered by a County Services Area (CSA). During this stage, urban services will be administered by a separate entity under a County department, such as the County Administrative Office, with an administrator and limited staffing to manage service contracting. The CSA could contract for services internally with the County or with external service providers.

Map 1
Sutter Pointe Project Site and Vicinity



Ultimately, the delivery of urban services to the Project is planned to be provided by a future incorporated city. The Project is expected to become incorporated once its population reaches a sufficient threshold.¹ Upon incorporation, the responsibility for providing certain services would transfer, in whole or in part, from the CSA to the future city that will encompass the Plan Area. This Urban Services Plan focuses on the administration of services through a CSA.

In addition to the Urban Services Plan, EPS also was retained to prepare the technical reports listed below:

- **Sutter Pointe Fiscal Impact Analysis (Fiscal Impact Analysis).** The purpose of the Fiscal Impact Analysis is to project the fiscal impact of the Project on the County General Fund and the General Fund and Road Fund of the Project, assuming a County-administered CSA. Thus, the Fiscal Impact Analysis estimates fiscal expenditures and revenues to the County and CSA associated with delivery of countywide and General Fund and Road Fund urban services to the Project's land uses. The Fiscal Impact Analysis analyzes land uses using a building block approach that consists of five land use scenarios. The building-block approach is described in detail in the Fiscal Impact Analysis.
- **Sutter Pointe Public Facilities Financing Plan (Financing Plan)** describes the cost, timing, and funding of backbone infrastructure and public facilities serving the Plan Area.

OVERVIEW OF TECHNICAL REPORTS

A Sutter Pointe Specific Plan (Specific Plan) was prepared by EDAW to describe the vision, land uses, environmental resources, community design, and amenities for the Project. In an effort to plan comprehensively, a fiscal analysis, a public facility financing plan, and other public services studies were prepared to consider public facilities, public service standards, and the impact of the associated costs. See **Figure 1** for a comparison of the Fiscal Impact Analysis and Urban Services Plan.

¹ The precise population threshold for incorporation has not been determined at this time.

**Figure 1
Comparison of Fiscal Impact Analysis and Urban Services Plan**

Item	Fiscal Impact Analysis	Urban Services Plan
Land Use Analysis	Full Buildout: Building Block Approach by Land Use	Residential Buildout (with limited nonresidential)
County Services	General Fund Including: General Government Public Protection Health & Sanitation Public Assistance Education Road Fund	Not Included
CSA Services	Administration Park Maintenance Recreation Services Fire Protection Services Law Enforcement Library Services	CSA Services Plus the Following: Road Maintenance Drainage Maintenance Transit Services Landscaping & Lighting

The Urban Services Plan, Fiscal Impact Analysis, and Financing Plan are supported by a variety of additional plans prepared for the Project. The plans listed below will need to be approved by the County before implementation of the Specific Plan:

- Water Master Plan (MacKay & Somps).
- Sewer Master Plan (MacKay & Somps).
- Drainage Plan (Wood Rogers).
- Transit Plan (HDR/The Hoyt Co.).
- Air Quality Plan (HDR/The Hoyt Co.).

The additional plans listed below will need to be approved by the County before the first tentative subdivision map. The preparers of these documents have not been identified at this time:

- School Facilities Master Plan.
- Public Area Landscape Plan.
- Parks and Open Space Master Plan.
- County Facilities Master Plan.

This list will be adjusted based on input from the County and development team. The results of these plans will be incorporated into the formation of any CSA structures that fund urban services in the Plan Area.

This Urban Services Plan examines the annual costs and revenues associated with urban services delivery assuming urban services will be administered through a CSA initially. It also discusses how annual services costs and funding could vary when incorporation of the Plan Area occurs.

REPORT ORGANIZATION

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

- **Chapter II** provides an overview of the Urban Services Plan and includes the Plan's goals and policies, a summary of the Plan Area, identifies key assumptions and methodologies used in developing the Urban Services Plan, describes the Plan's standards, delivery, costs and funding mechanisms and summarizes net annual costs and Special Tax/Assessment revenues for each urban service type at residential buildout.
- **Chapter III** contains detailed information for each urban services component, including level of service, gross and net annual costs, resulting annual residential per-unit and nonresidential per-square-foot costs for services, and an annual cash flow comparing annual costs to estimated fee revenues.
- **Chapter IV** provides a brief discussion of the cost and revenue impacts of administration of urban services under an incorporated city.
- **Technical Appendices** provide the technical calculations used in this Urban Services Plan and are shown in the following **Appendices A** through **E**:
 - **Appendix A** indicates the proposed land uses, derives gross and net annual costs, and identifies preliminary general assumptions concerning the Project's urban services.
 - **Appendix B** allocates net annual costs to the Project's potential urban services and indicates annual cash flow surpluses or shortfalls.
 - **Appendix C** summarizes the Project's gross annual costs, offsetting revenues, and Special Tax/Assessment revenues at residential buildout and on an annual basis.
 - **Appendix D** identifies potential urban service providers and service level standards.

- **Appendix E** shows the calculations of Folsom and Woodland’s average per-capita costs for urban services.

II. URBAN SERVICES PLAN

GOALS AND POLICIES OF THE URBAN SERVICES PLAN

The Urban Services Plan's goals, listed below, serve to provide a solid framework for the delivery and financing of services in the Plan Area:

- Establish a level of urban services for the Plan Area commensurate with surrounding jurisdictions.
- Identify broad types of funding sources for urban services that can be sustained as services are needed.
- Maintain a positive balance in the County General Fund for countywide and municipal services, respectively.
- Estimate, if necessary, a Special Tax/Assessment for services at a rate that is economically feasible given market conditions.
- Identify the potential interim and long-term administrative structure for urban services delivery.

The following policies are consistent with the Specific Plan and should be followed in implementing the Urban Services Plan for the Plan Area:

1. Services shall be funded and provided to residents, businesses, and employees of the Plan Area at an urban level commensurate with similar urban communities, and above existing levels provided by the County in the unincorporated areas.
2. Use of public funding for services shall take priority over the use of such funding for infrastructure and public facility improvements in the Plan Area.
3. When public financing is used, the total annual tax or assessment rates for developed land shall not exceed fiscally prudent levels and will be consistent with the County's Goals and Policies for land secured debt issuance.
4. Other financing mechanisms, such as funding from property owners' associations, may be used to fund maintenance of certain facilities in the Plan Area. Any such alternative or supplemental financing mechanisms shall comply with the other policies described above.
5. Funding of urban and countywide services shall be coordinated so that services are available when needed as the population and employment base grows. Until the Project matures, service delivery levels may be phased based on available revenue and overall feasibility of the Project.

6. The Plan Area will incorporate and administer its own urban services as soon as the population of the Project reaches a sufficient threshold.² Until that time, a CSA shall administer urban services to the Plan Area.

PROJECT DESCRIPTION AND KEY ASSUMPTIONS

The Plan Area is located adjacent to State Route 99 and Riego Road. The area is bounded on the south by the Sacramento/Sutter County line, to the east by Natomas Road, and at the most westerly portion by Powerline Road. Located near the site are several existing and planned developments, including Sacramento International Airport and Metro Air Park to the southwest, Placer Vineyards Specific Plan and Rio Linda/Elverta Community Plan to the southeast, Natomas Vision development area to the south, and habitat preservation zones (Natomas Basin Conservancy Mitigation Lands) along the Sacramento River to the east and the Natomas cross canal to the northeast.

PROPOSED LAND USES

The Project's Specific Plan calls for more than 2,600 acres of net developable residential land and 17,500 residential units, encompassing low-density, medium-density, mixed-use, and high-density product types.³ The Specific Plan proposes nearly 50 million square feet of nonresidential employment and mixed-use development, including office, retail, and industrial uses.⁴ In addition, the Specific Plan calls for public uses, including roads, schools, drainage basins, and other types of public uses.⁵ The Project's proposed residential and nonresidential land uses will have approximately 47,000 residents and 67,000 employees at full buildout. See **Table A-1** for a detailed description of the Project's proposed land uses as described in the Specific Plan. **Table A-2** provides projections of the Project's residents and employees, based on the proposed land uses. In addition, **Table A-3** indicates the balance of housing and jobs in the Project during its development and at buildout.

² The precise population threshold for incorporation has not been determined as of this date.

³ Residential units are assumed to be market rate units. Affordable housing is not addressed in this version of the analysis.

⁴ Assumptions are based on the Sutter Pointe traffic analysis prepared by Fehr & Peers as of February 28, 2008, and shown in **Table A-11**.

⁵ Based on the Sutter Pointe Revised Conceptual Land Use Plan (February 7, 2008,) produced by EDAW.

URBAN SERVICES

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

General Fund Urban Services

- Administration
- Park Maintenance
- Recreation Services
- Fire Protection Services
- Law Enforcement
- Library Services

Road Fund Services

- Road Maintenance

Other Urban Services

- Drainage Maintenance
- Transit Services
- Landscaping & Lighting

These urban services are expected to receive only partial funding from offsetting revenues, which, for the purposes of this Urban Services Plan, are categorized into three groups:

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

FULLY FUNDED URBAN SERVICES

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

- Other Services
 - Community Development/Planning
 - Engineering
 - Public Works
 - Non-Departmental
 - Community Services
- Non-Operating General Fund Expenses
- Enterprise Funds
 - Water
 - Sewer

COUNTYWIDE SERVICES AND PUBLIC FACILITIES AND INFRASTRUCTURE

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

KEY ASSUMPTIONS

SUTTER POINTE AND COMPARABLE JURISDICTIONS

This Urban Services Plan develops preliminary cost estimates and service level standards for each partially funded urban service type. Preliminary cost estimates were based on average per capita costs for similar urban services budgeted by the Cities of Woodland and Folsom.⁶ **All costs in the Urban Services Plan will be updated before formation of a CSA.**

⁶ Master facilities plans for the Project are being developed to identify estimated service level standards and costs for drainage, transit, and landscaping and lighting. Until these estimates become available, per capita cost averages from Folsom and Woodland will serve as placeholder estimates.

Folsom and Woodland were chosen as comparable cities based on the following similarities to the Specific Plan area:

- Population served at Project buildout.⁷
- Location in the region.
- Similar demographics of new home buyers.
- Anticipated similarity of services to those that will be provided in the Plan Area at buildout.

Costs were taken from the City of Folsom's Fiscal Year (FY) 2006–07 Final Budget and the City of Woodland's FY 2006–07 Proposed Preliminary Draft Budget. All costs have been escalated to constant 2008 dollars⁸ and reflect total per capita costs for each urban service type, including those costs generated by General Fund and other fund activity (e.g., Enterprise Funds, Special District Funds). It is assumed that revenues and costs will increase in the future at the rate of inflation.

A previous EPS analysis used a larger group of the Sacramento Region's municipalities to estimate urban service levels and costs. The Cities of Roseville, Rocklin, Folsom, Woodland, Elk Grove, Citrus Heights, and Yuba City were chosen initially because they were found to have similar population or geographical qualities. In that comparison, it was found that Woodland and Folsom's urban services costs fell roughly in the median of the range of costs found in all the cities surveyed.

The Urban Services Plan eliminates cities that had the highest and lowest per capita costs of the cities surveyed (Roseville, Rocklin, and Yuba City). It also excludes cities that do not serve as full providers of urban services to residents but rather contract with other local governments, such as Sacramento County, to provide certain services (Elk Grove and Citrus Heights).⁹ The average cost per capita of the urban services included in this Urban Services Plan is listed in **Table D-1**. The service level standards that correspond to these costs are described later in this memorandum.

⁷ It is projected that the Project will have a population of approximately 47,000 at residential buildout. As of January 2006, Folsom's and Woodland's populations were 69,500 and 53,000, respectively, based on population estimates from the California Department of Finance.

⁸ Costs escalated using the Consumer Price Index for the San Francisco Bay Area.

⁹ Since completion of EPS's previous city comparison, Elk Grove and Citrus Heights discontinued contracting with the County Sheriff for police services. They continue to receive fire protection services from a Special District.

URBAN SERVICES COSTS AND OFFSETTING REVENUES

Annual urban services costs were estimated by multiplying the Folsom- and Woodland-based average per capita costs for each service type by the Project's total estimated residents at buildout. These gross costs for each service were partially reduced by estimated offsetting revenues (e.g., General Fund discretionary and dedicated revenues, non-General Fund revenues).

Offsetting revenues were estimated as a percentage of gross annual costs and based on these:

- EPS and Wildan Financial Services' experience in municipal budgeting.
- Folsom's and Woodland's budgeted allocation of offsetting revenues to department functions.
- Projected Sutter Pointe General Fund discretionary revenues, as estimated in the Fiscal Impact Analysis.

Net annual urban services costs (gross service costs less offsetting revenues) were allocated to the Project's land uses to estimate a Special Tax/Assessment for services to cover the remaining unfunded share of costs.

Table A-4 estimates gross services costs. **Table A-5** estimates offsetting revenues and net costs, which are allocated to the Special Tax/Assessment for services. **Table A-6** identifies the per-unit and per-square-foot tax levies for residential and nonresidential development, respectively. **Table A-7** estimates the tax burden feasibility of the Special Tax at the estimated residential and nonresidential levies.

ESTIMATED DEVELOPMENT ABSORPTION AND RESIDENTIAL BUILDOUT

The Urban Services Plan focuses on the annual demand for urban services occurring on commencement of residential development through full residential buildout. The demand for urban services during this period is based on an estimated annual absorption schedule of the Specific Plan's residential and nonresidential land uses detailed in **Table A-8** and **Table A-9**, respectively. Residential absorption is assumed to occur at a rate of approximately 900 units per year, with development beginning in FY 2011–12 and ending in FY 2031–32.

Nonresidential development also is assumed to begin in FY 2011–12. Annual nonresidential absorption is expected to occur at a rate not to exceed 1.2 million square feet per year. As a result, full absorption of nonresidential land uses is expected to occur

after residential buildout in FY 2031–32. The percentage of total nonresidential development that will be built at residential buildout is listed below.

Nonresidential Land Uses	Percentage of Total Sq. Ft. Developed at Residential Buildout
Local-Serving Retail [1]	100%
Regional-Serving Retail [1]	0%
Office	26%
Industrial	50%

[1] The Project’s retail is assumed to be 50% local-serving and 50% regional-serving. At residential buildout, it is anticipated that all local-serving retail will be developed. Regional retail is anticipated to commence after residential buildout.

The Urban Services Plan estimates urban services costs generated by the Project from FY 2011–12 through FY 2031–32 and allocates these costs to residential and nonresidential development occurring during this period.

COST ALLOCATION METHODOLOGY

Net annual urban services costs are allocated to the Project’s land uses at residential buildout based on three different cost allocation approaches:

- Road Maintenance costs are allocated based on trip generation.
- Drainage Maintenance costs are allocated based on total acreage at residential buildout.
- Costs associated with all other service types are allocated based on a person-served methodology.¹⁰

The persons-served population is weighted based on service usage assumptions, which vary according to each urban services type. Assumptions are based on discussions between EPS and County consultants regarding estimated nonresidential service demand for urban services relative to residential land uses. For example, it is assumed that a small fraction of employees use services, such as library and parks and recreation. As an approximation, this Urban Services Plan is based on the assumption that demands by employees for these services are roughly 20 percent of residential demand. For law

¹⁰ A *per capita* basis of estimating expenditures is based on the assumption that only residents have an impact on municipal services. A *per person served* basis of estimating service-related expenditures is used to take into account the assumption that businesses (and their employees) have an impact on many municipal services, but at a lower level than residential development’s impact.

enforcement, it is assumed that calls for service generated by nonresidential land uses are half of that generated by residential units. As a result, employees are assigned a 50-percent weighting. **Table A-10** identifies the weighting applied to the persons-served calculation for each urban service type.

SPECIAL TAX/ASSESSMENT REVENUES

The Urban Services Plan is based on the assumption that a Special Tax/Assessment will be required to supplement funding for the Project's urban services. The Special Tax/Assessment for services is calculated to cover the Project's net annual urban service costs at a rate that maintains economic feasibility. It also includes a contingency amount equal to 5 percent of net annual services costs to account for the possibility of a reduced level of projected development and consequent decrease in estimated revenues.

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

INITIAL ANNUAL SHORTFALLS AND SUPPLEMENTAL FUNDING

The results of this Urban Services Plan indicate that in the initial years of development annual shortfalls in urban services funding likely will occur even with the collection of Special Taxes and Assessments for services. This is because certain required service levels, such as fire and law enforcement, will need to be provided to the Project before new development can generate sufficient General Fund and Special Tax/Assessment revenues.

As a first option to reduce costs and initial shortfalls, service delivery may need to be reduced to the extent that they meet acceptable levels. In addition, supplemental funding sources, such as an urban services shortfall fee or Special Tax/Assessment on undeveloped land, could be collected to cover annual shortfalls as they arise.

CSA ADMINISTRATION AND FINANCIAL IMPLICATIONS ON URBAN SERVICES

As mentioned earlier, the Project's urban services are expected to be delivered by a future incorporated City once the Plan Area reaches a sufficient population threshold. Until that time, urban services will be delivered by a CSA. Urban services administration by a CSA would have implications on the availability of funding for

urban services. Specifically, City Motor Vehicle in-Lieu revenues would only apply to cities and would not be available for urban services.

Revenues from Licenses, Permits, and Franchises and Fines, Forfeitures, and Penalties would go to the County to fund urban services. In addition, Transient Occupancy Tax (TOT) would go to the CSA to fund urban services.

The Urban Services Plan examined the implications of CSA administration on urban services delivery using the assumptions below:

- The County would contribute its Project-generated revenues from County Licenses, Permits, and Franchises; County Fines, Forfeitures, and Penalties; and County TOT for municipal services. The contribution amount was based on the County revenue allocation approach developed by Wildan Financial Services. The actual allocation of County General Fund revenues to a CSA would depend on the County's tax-sharing policy.
- While the above-mentioned County revenues could be allocated for municipal services, it is assumed that these County-based revenue sources would generate less revenue than their City-based counterparts. (County-based revenue estimates were derived from the County budget, while City-based revenue estimates were derived from the comparative cities analysis described earlier. The City-based revenues were greater on a per capita basis than those derived from the County).
- The County's Motor Vehicle in-Lieu revenue is not available to fund General Fund expenditures and therefore would not be available to fund urban services.
- The annual costs of providing urban services would be the same for a City and a CSA because the same service level standards for service delivery would apply.

Given these assumptions, during the CSA period of administration, it is anticipated that General Fund urban services would receive less discretionary General Fund revenue and thereby require a greater share of funding from a Special Tax/Assessment for services. This likely would result in increased levies on the Project's residential and nonresidential land uses.

URBAN SERVICES IMPACT ON ANNUAL CASH FLOW

At residential buildout, this Urban Services Plan estimates that the Project will generate an annual funding surplus of approximately \$1.1 million for urban services. **Table C-1** summarizes net annual costs and Special Tax/Assessment revenues for each urban service type at residential buildout. The Project's total Special Tax/Assessment revenue

for urban services is derived mainly from residential development (90 percent); nonresidential development contributes a lesser share (10 percent).

INITIAL SHORTFALLS

This Urban Services Plan preliminarily estimates that during the initial years of development, between 2011–12 and 2021–22, the Project will experience annual funding shortfalls, ranging from approximately \$56,000 to \$598,000, even with the collection of a Special Tax/Assessment for services. **Table C-4** indicates the annual cash flow for urban services throughout the period of residential development. These shortfalls are primarily a result of two factors:

1. Fire protection staffing and equipment costs related to two stations that will be built in 2011–12 and 2017–18.
2. Law Enforcement officer recruitment and training. According to the County Sheriff's department, recruitment and training will need to occur in advance of development to ensure that officers will be ready to serve the Project's population.

As a result of these two factors, the Project will incur costs before it has a tax base from which it can generate adequate revenues. As a first option to reduce costs and initial shortfalls, service levels may need to be reduced to the extent that service levels remain acceptable. In addition, supplemental funding sources such as an urban services shortfall fee or Special Tax/Assessment on undeveloped land could be collected to cover annual shortfalls as they arise. The funding arrangement for covering these upfront costs will be specified in the development agreement.

III. DISCUSSION OF URBAN SERVICES BY SERVICE TYPE

As noted, the Project's estimated urban service level standards and their associated costs are based on urban services information provided by the Cities of Folsom and Woodland. Service levels are described in this memorandum in terms of these:

- Staffing standards per 1,000 population.
- Facilities standards.
- Qualitative descriptions of services provided.

Service standards were either obtained from Folsom's and Woodland's fiscal budgets, Web sites, or interviews with city staff. Direct comparisons of service level standards between the two cities were difficult to make at times, given the variation in the services offered and the method in which services were described or measured.

The information provided in this section represents an estimate of the service levels that may be provided in the Project. This data may be refined in the future to reflect interim decisions regarding service level standards.

Table E-1 indicates potential initial service providers. **Table E-2** summarizes potential levels of urban service delivery. **Table E-3** summarizes City staffing ratios. **Table E-4** provides a list of facility standards for each urban service.

ADMINISTRATION

ELEMENTS OF SERVICE

The delivery of urban services to the Project initially will be administered by a County Services Area (CSA). During this stage, it is anticipated that urban services will be administered by a separate entity under a County department, such as the County Administrative Officer, with an administrator and limited staffing to manage service contracting. The CSA could contract for services internally with the County or with external service providers.

Service standards for these functions are associated with the following activities:

- Policy direction.
- Organizational management.
- Litigation representation and legal advice for CSA operations.
- Financial oversight.
- Customer service to Project area residents and businesses.

PRELIMINARY SERVICE LEVEL STANDARDS

The County has never implemented a CSA management structure similar to what will be necessary for the administration of CSA services to the Project area. The preliminary service standards presented here are based on the Woodland and Folsom standards. Costs have been adjusted to account for the economy of scale achieved as a result of the integration of CSA administration with existing County operations. Because the expectation is the Project area will ultimately incorporate, the staffing and facility standards represent the needs of City-based administration, which will be significantly greater than the County's staffing and facility requirements to provide administrative support to the CSA.

**Table 1
 Administration Staffing Standards**

Urban Service	Net Annual Cost at Residential Buildout [1]	Preliminary Staffing Standard [2] Average
		<i>per 1,000 residents</i>
Administration	\$622,706	
City Council		0.05
City Manager		0.05
City Attorney		0.05
City Clerk		0.06
Administrative Services		0.21
Finance		0.34
Human Resources		0.08
Total Administration		0.83

[1] Represents the share of total cost allocated to the special tax/assessment for services. See Table A-5.

[2] Based on a survey of FY06-07 staffing ratios presented in Table E-1.

**Table 2
 Administration Facility Standards**

Urban Service	Unit	Facility Standard
Administration	sq. ft. per employee	500 sq. ft. per employee

ESTIMATED SERVICE COSTS

The City-based costs have been discounted by 80 percent to represent the net increase in cost to the County to provide administrative support to the CSA. This significant discount factor recognizes that, with the exception of a dedicated administrator and limited staffing to manage service contracting, the administrative needs of the CSA will only marginally impact overall County administration costs.

Annual administration costs resulting from the Project are estimated to total approximately \$1.8 million. It is anticipated that offsetting revenues will result in net annual costs of \$623,000. **Table B-1** allocates costs to Project land uses. **Table B-2** estimates annual cash flow of services costs and revenues.

PARK MAINTENANCE

ELEMENTS OF SERVICE

Park Maintenance services comprise maintenance of park facilities and upkeep of all parklands, including turf, irrigation, playgrounds, and lighting and sport facilities. Staff crews also clean restrooms and repair facilities damaged by vandalism. In addition, park maintenance service also includes trail maintenance on publicly owned pedestrian and bike trails.

PRELIMINARY SERVICE LEVEL STANDARDS

The following information represents a rough estimate of the service levels that may be provided in the Project. Specific standards have been indicated, based on data availability.

**Table 3
 Park Maintenance Staffing Standards**

Urban Service	Net Annual Cost at Residential Buildout [1]	Preliminary Staffing Standard [2] Average
		<i>per 1,000 residents</i>
Park Maintenance	\$2,809,200	
Park Administration		0.04
Park Maintenance Staff		0.38
Total Park Maintenance		0.43

[1] Represents the share of total cost allocated to the special tax/assessment for services. See Table A-5.
 [2] Based on a survey of FY06-07 staffing ratios presented in Table E-1.

**Table 4
 Park Maintenance Facilities Standards**

Urban Service	Unit	Facility Standard
Park Maintenance		
Parks/Open Space	acres per 1,000 pop.	10 acres/1,000 pop.

ESTIMATED SERVICE COSTS

Annual park maintenance services costs resulting from the Project are estimated to total \$5.6 million. Net annual costs are estimated to total \$2.8 million. **Table B-5** allocates costs to Project land uses. **Table B-6** estimates annual cash flow of services costs and revenues.

RECREATION SERVICES

ELEMENTS OF SERVICE

Recreation services encompass the coordination of recreational activities, leagues, programs, and special events through the park department or in partnership with local businesses, community groups, or volunteers.

PRELIMINARY SERVICE LEVEL STANDARDS

The following information represents a rough estimate of the service levels that may be provided in the Project.

**Table 5
 Recreation Services Staffing Standards**

Urban Service	Net Annual Cost at Residential Buildout [1]	Preliminary Staffing Standard [2] Average
		<i>per 1,000 residents</i>
Recreation Services	\$210,690	
Recreation Administration/Marketing		0.06
Recreation Cultural/Community Services		0.12
Total Recreation		0.18

[1] Represents the share of total cost allocated to the special tax/assessment for services. See Table A-5.

[2] Based on a survey of FY06-07 staffing ratios presented in Table E-1.

**Table 6
 Recreation Services Facilities Standards**

Urban Service	Unit	Facility Standard
Recreation Services		
Swimming Pool Complex/Acquatic	pool size (lanes & meters)	One 8 lane, 25 meter pool per 26,500 pop.
Clubhouse	sq. ft. per 1,000 pop.	70 sq. ft. per 1,000 pop.
Community Center	sq. ft. per 1,000 pop.	670 sq. ft. per 1,000 pop.
Teen/Senior Center	sq. ft. per 1,000 pop.	25 sq. ft. per 1,000 pop.
Sports complex	sq. ft. per 1,000 pop.	1,000 sq. ft. per 1,000 pop.
Skate Park	sq. ft. per 1,000 pop.	410 sq. ft. per 1,000 pop.

ESTIMATED SERVICE COSTS

Gross annual Recreation Services costs resulting from the Project are estimated to total nearly \$2.1 million. Net annual recreation services costs are estimated at \$211,000.

Table B-7 allocates costs to Project land uses. **Table B-8** estimates annual cash flow of services costs and revenues.

FIRE PROTECTION SERVICES

ELEMENTS OF SERVICE

Fire Protection services provide services associated with fire suppression, rescue, fire prevention, public education, hazardous materials response, and Emergency Medical Services (EMS).

PRELIMINARY SERVICE LEVEL STANDARDS

The following information represents a rough estimate of the service levels that may be provided in the Project.

**Table 7
 Fire Protection Staffing Standards**

Urban Service	Net Annual Cost at Residential Buildout [1]	Preliminary Staffing Standard [2] Average
		<i>per 1,000 residents</i>
Fire Protection Services	\$2,949,660	
Uniform		1.02
Support		0.09
Total Fire Protection Services		1.12

[1] Represents the share of total cost allocated to the special tax/assessment for services. See Table A-5.

[2] Based on a survey of FY06-07 staffing ratios presented in Table E-1.

**Table 8
 Fire Protection Facilities Standards**

Urban Service	Unit	Facility Standard
Fire Protection Services		
Permanent Operations Building	sq. ft. per 1,000 pop.	650 sq. ft. per 1,000 pop.
Service Building (not staffed)	sq. ft. per 1,000 pop.	140 sq. ft. per 1,000 pop.

ESTIMATED SERVICE COSTS

Gross annual Fire Protection services costs resulting from the Project are estimated to total approximately \$9.8 million. Net annual costs of \$2.9 million are estimated.

Table B-13 allocates costs to Project land uses. **Table B-14** estimates annual cash flow of services costs and revenues.

It is predicted that the cost of Fire Protection services will result in annual shortfalls in cash flow from the commencement of the Project, 2008–09, through 2021–22. The Project will require construction of two new fire stations. It is anticipated that station one will begin operating in 2011–12 while station two is estimated to begin operating in 2017–18. Although stations are expected to gradually increase staffing and service level standards on an annual basis as development occurs, equipment and staffing costs in the initial years following construction will exceed the estimated revenues that the Project will be able to generate.

LAW ENFORCEMENT

ELEMENTS OF SERVICE

Law Enforcement provides public protection services in the form of patrol and traffic operations, investigations of crimes, and support services (Dispatch/911, records, and crime prevention).

PRELIMINARY SERVICE LEVEL STANDARDS

The following information represents a rough estimate of the service levels that may be provided in the Project.

**Table 9
 Law Enforcement Services Facilities Standards**

Urban Service	Net Annual Cost at Residential Buildout [1]	Preliminary Staffing Standard [2] Average
		<i>per 1,000 residents</i>
Law Enforcement	\$3,932,880	
Sworn Officers		1.12
Non-sworn Personnel		0.62
Total Law Enforcement		1.74

- [1] Represents the share of total cost allocated to the special tax/assessment for services. See Table A-5.
 [2] Based on a survey of FY06-07 staffing ratios presented in Table E-1.

**Table 10
 Law Enforcement Facilities Standards**

Urban Service	Unit	Facility Standard
Law Enforcement		
Vehicles	vehicle per 2 patrol positions	1 marked vehicle per 2 patrol positions
Plain Sedan	sedan per 2 non-sworn personnel	1 plain sedan per 2 non-sworn personnel
I.D. Van and Identification Equip.	van/equipment per sworn personnel	1 per 70 sworn personnel
K-9 Unit	unit per sworn personnel	1 per 20 sworn personnel
Equipment [1]	equipment per personnel	1 per sworn personnel

- [1] Includes portable radio, leather gear, weapon, and vest.

ESTIMATED SERVICE COSTS

Gross annual Law Enforcement services costs resulting from the Project are estimated to total approximately \$13.1 million. Net annual costs of \$3.9 million are estimated.

Table B-15 allocates costs to Project land uses. **Table B-16** estimates annual cash flow of services costs and revenues.

It is predicted that the delivery of Law Enforcement services in the initial years of the project cash flow will result in annual shortfalls. According to the County Sheriff's department, officer recruitment and training will need to occur in advance of development to ensure that officers will be ready to serve the Project's population. As a

result, the Project will incur costs before it has a tax base from which it can generate adequate revenues.

Law enforcement costs will be partially offset during the period of CSA administration, when the California Highway Patrol (CHP) will provide traffic patrol services. During the CSA period, the CHP would cover these costs, resulting in reduced law enforcement costs for the CSA.

A provision for funding remaining unfunded costs will be specified in the development agreement.

LIBRARY SERVICES

ELEMENTS OF SERVICE

Library services include collection development, electronic services, public programming, interlibrary loan, reference services, cataloging, and processing of new materials. Estimated costs assume operation 6 to 7 days a week with open hours on four evenings a week.

PRELIMINARY SERVICE LEVEL STANDARDS

The following information represents a rough estimate of the service levels that may be provided in the Project.

**Table 11
Library Services Staffing Standards**

Urban Service	Net Annual Cost at Residential Buildout [1]	Preliminary Staffing Standard [2] Average
Library Services	\$351,150	<i>per 1,000 residents</i> 0.25

[1] Represents the share of total cost allocated to the special tax/assessment for services. See Table A-5.

[2] Based on a survey of FY06-07 staffing ratios presented in Table E-1.

**Table 12
Potential Library Services Facilities Standards**

Urban Service	Unit	Facility Standard
Library Services		
Library Facility	sq. ft. per 1,000 pop.	550 sq. ft. per 1,000 pop.

ESTIMATED SERVICE COSTS

Annual library services costs resulting from the Project are estimated to total \$1.4 million. It is anticipated that offsetting revenues will result in net annual costs of \$351,000. **Table B-17** allocates costs to Project land uses. **Table B-18** estimates annual cash flow of services costs and revenues.

ROAD MAINTENANCE

ELEMENTS OF SERVICE

Road Maintenance services comprise traffic signal, lighting, sign, and surface road maintenance. Road Maintenance does not include subdivision roads. Estimated costs assume these:

- Repairs of 100 percent of potholes within 24 hours of notification.
- Inspections of signals on a semi-annual basis.
- Quality inspections on 95 percent of City-owned sidewalks.

In terms of annual road maintenance planning, it assumes approximately 15 percent of streets maintained or rehabilitated annually on a recurring 7- to 9-year maintenance cycle. It also includes at least one larger scale rehabilitation or reconstruction project every other year based on repair needs, public use, and available funding.

PRELIMINARY SERVICE LEVEL STANDARDS

The following information represents a rough estimate of the service levels that may be provided in the Project.

**Table 13
 Road Maintenance Staffing Standards**

Urban Service	Preliminary Staffing Standard [2] Average
	<i>per 1,000 residents</i>
Road Maintenance	
Signal Staff	0.16
Streets Staff	0.22
Total Road Maintenance	0.37

[1] Represents the share of total cost allocated to the special tax/assessment for services. See Table A-5.
 [2] Based on a survey of FY06-07 staffing ratios presented in Table E-1.

ESTIMATED SERVICE COSTS

Gross annual Road Maintenance services costs resulting from the Project are estimated to total nearly \$2.6 million. It is estimated that 100 percent (\$2.6 million) of gross annual costs will be covered by offsetting revenues in the form of property tax, gas tax, and the Transportation Development Act (TDA). Net annual costs are therefore zero.

DRAINAGE MAINTENANCE

ELEMENTS OF SERVICE

Drainage Maintenance is defined broadly and includes storm drainage, creek channel maintenance, street sweeping and repair and replacement of capital and equipment.

PRELIMINARY SERVICE LEVEL STANDARDS

A forthcoming master facilities plan for Sutter Pointe will indicate the Project's facility standards for Drainage Maintenance. This information will be incorporated into the Urban Services Plan once available.

**Table 15
 Drainage Maintenance Staffing Standards**

Urban Service	Net Annual Cost at Residential Buildout [1]	Preliminary Staffing Standard Average
Drainage Maintenance	\$742,712	<i>per 1,000 residents</i> [2]

[1] Represents the share of total cost allocated to the special tax/assessment for services. See Table A-5.

[2] In Folsom and Woodland, drainage maintenance is conducted primarily by road maintenance staff.

ESTIMATED SERVICE COSTS

Gross and net drainage maintenance services costs resulting from the Project are estimated to total nearly \$743,000. (No offsetting revenues are assumed for drainage maintenance.) **Table B-9** allocates costs to Project land uses. **Table B-10** estimates annual cash flow of services costs and revenues.

TRANSIT SERVICES

ELEMENTS OF SERVICE

Transit Services encompass public transportation services ranging from fixed-route service five to seven days per week, along with dial-a-ride and shuttle services supporting regional transit systems and major employment centers.

PRELIMINARY SERVICE LEVEL STANDARDS

A forthcoming master facilities plan for Sutter Pointe will indicate the Project's facility standards for Transit. This information will be incorporated into the Urban Services Plan once available.

Table 17
Transit Services Staffing Standards

Urban Service	Net Annual Cost at Residential Buildout [1]	Preliminary Staffing Standard [2] Average
Transit Services	\$1,053,450	<i>per 1,000 residents</i> 0.28

[1] Represents the share of total cost allocated to the special tax/assessment for services. See Table A-5.

[2] Based on a survey of FY06-07 staffing ratios presented in Table E-1.

ESTIMATED SERVICE COSTS

Gross annual Transit Services costs resulting from the Project are estimated to total \$1.4 million. Net annual costs after expected fare-box revenue and TDA revenue is estimated at \$1.1 million. **Table B-11** allocates costs to Project land uses. **Table B-12** estimates annual cash flow of services costs and revenues.

LANDSCAPING AND LIGHTING MAINTENANCE

ELEMENTS OF SERVICE

Landscaping and Lighting (L & L) services include public landscaping, streetlights, irrigation systems, water features, walls, fences, mini-parks, and public art in the districts.

PRELIMINARY SERVICE LEVEL STANDARDS

A forthcoming master facilities plan for Sutter Pointe will indicate the Project's facility standards for L & L Services. This information will be incorporated into the Urban Services Plan once available.

Table 19
Potential Lighting and Landscaping Maintenance Services Staffing Standards

Urban Service	Net Annual Cost at Residential Buildout [1]	Preliminary Staffing Standard [2] <hr/> Average
Lighting and Landscaping Maintenance	\$9,364,000	<hr/> <i>per 1,000 residents</i> 0.03

[1] Represents the share of total cost allocated to the special tax/assessment for services. See Table A-5.
 [2] Based on a survey of FY06-07 staffing ratios presented in Table E-1.

ESTIMATED SERVICE COSTS

Annual gross and net L & L services costs resulting from the Project are estimated to total approximately \$9.4 million. (No offsetting revenues have been assumed for L & L services.) **Table B-19** allocates costs to Project land uses. **Table B-20** estimates annual cash flow of services costs and revenues.

IV. CITY ADMINISTRATION OF URBAN SERVICES

As discussed earlier Fines, Forfeitures, & Penalties and Licenses, Permits, & Franchises revenues will be available for urban services funding during the time when urban services will be administered by the CSA. In addition, Motor Vehicle in lieu revenues will be available to help fund urban services once the Project is incorporated. Under CSA administration, Motor Vehicle in lieu revenues that accrue to the County can not be used to fund urban services. When administered by a City, such as that created once the Project incorporates revenues available for urban services are anticipated to be greater based on typical experience in other municipal and county jurisdictions. Cities typically have higher rates for services and therefore generate more revenue.

The Urban Services Plan considered the fiscal impact of City administration by comparing urban services costs and funding at residential buildout under City administration and CSA administration (base case).¹¹

The figure below compares discretionary General Fund Revenue available for urban services under CSA and City administration. With a maintained low-density residential Special Tax/Assessment for services of \$1,325 per unit, as estimated in the base case (CSA), an increase in service levels of approximately \$7.2 million would yield gross costs of \$55.1 million.

Figure 2
Comparison of City and CSA Discretionary General Fund Revenues

Administrator	Discretionary General Fund Revenue	Gross Costs	Special Tax/Assessments per Unit [1]
CSA (Base Case)	\$21.3 million	\$47.9 million	\$1,325
City	\$30.3 million	\$55.1 million	\$1,325

[1] Refers to the estimated levy for Low-Density residential.

¹¹ It is likely that a CSA will be dissolved and a City will administer urban services before the time of residential buildout.

APPENDICES

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APPENDIX B: COST ALLOCATION

APPENDIX C: CASH FLOW SUMMARY

APPENDIX D: URBAN SERVICE PROVIDERS AND
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APPENDIX A

GENERAL ASSUMPTIONS

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Table A-1
Sutter Pointe Specific Plan
Urban Services Plan
Land Use Development Plan

Land Use	Assumptions	Land Use at Buildout				
		Total Acreage	Residential Units	Nonresidential Land Use [1]		
				Total Nonresidential Square Feet	Sq. Ft. at Residential Buildout [2]	Sq. Ft. after Residential Buildout
Residential Development	<i>Units/Acre</i>					
Single-Family						
Low-Density	2.9	512.4	1,461	-	-	-
Medium-Density	6.2	1,950.2	12,014	-	-	-
Subtotal Single-Family		2,462.6	13,475	-	-	-
Multifamily						
Mixed Use [3]	3.7	-	599	-	-	-
High-Density	18.3	187.6	3,426	-	-	-
Affordable Housing [4]	-	-	-	-	-	-
Subtotal Multifamily		187.6	4,025	-	-	-
Total Residential Development		2,650.2	17,500	-	-	-
Nonresidential Development [5]	<i>Floor Area Ratio</i>					
Commercial Retail	0.25	318.7	-	4,092,000	2,046,000	2,046,000
Office	0.35	256.5	-	4,214,000	1,083,600	3,130,400
Industrial	0.42	2,337.9	-	41,407,000	20,622,000	20,785,000
Total Nonresidential Development		2,913.1	-	49,713,000	23,751,600	25,961,400
Total Res. and Nonres. Development		5,563.3	17,500	49,713,000	23,751,600	25,961,400
Public Uses						
Backbone Roadways [6]	-	548.6	-	-	-	-
Industrial Drainage Basins	-	414.9	-	-	-	-
Neighborhood Park	-	431.7	-	-	-	-
Parks and Open Space	-	394.5	-	-	-	-
Schools [7]	-	174.5	-	-	-	-
Total Public Uses	-	1,964.2	-	-	-	-
Total	-	7,527.5	17,500	49,713,000	23,751,600	25,961,400

"land_use_plan"

Source: EPS and Sutter Pointe Revised Conceptual Land Use Plan (2/7/2008).

[1] Nonresidential absorption is expected to occur during and after full residential absorption occurs. See Table A-8 and Table A-9 for the projected absorption schedule for residential and nonresidential development.

[2] Estimated percentage of nonresidential sq. ft. developed at residential buildout:

Commercial Retail	50%
Office	26%
Industrial	50%

[3] Mixed-Use acreage is counted under Nonresidential Development.

[4] Refers to set aside units for affordable housing. Affordable units are currently excluded from this analysis.

[5] For the purpose of this analysis, Specific Plan land use designations (e.g. employment 1, employment 2) have been organized by land use type (e.g. retail, office, industrial). See Table A-11 for detail.

[6] Includes residential roads (249.1 acres) and employment roads (299.5 acres).

[7] Includes High School and K-8 School uses.

Table A-2
Sutter Pointe Specific Plan
Urban Services Plan
Projected Population and Employment at Residential Buildout

Item	Land Use Development				Persons per DU/ Sq. Ft. per Employee [2]	Estimated Residents and Employees				
	Residential Units [1]	Nonres. Square Feet [1]				Residents	Employees			
		Total at Full Buildout	At Residential Buildout	After Res. Buildout			Total at Full Buildout	At Residential Buildout	After Res. Buildout	
Residential Development										
Single-Family										
Low-Density	1,461	-	-	-	2.93	4,280	-	-	-	-
Medium-Density	12,014	-	-	-	2.77	33,280	-	-	-	-
Subtotal Single-Family	13,475	-	-	-		37,560	-	-	-	-
Multifamily										
Mixed Use [3]	599	-	-	-	2.30	1,380	-	-	-	-
High-Density	3,426	-	-	-	2.30	7,880	-	-	-	-
Affordable Housing [4]	-	-	-	-	-	-	-	-	-	-
Subtotal Multifamily	4,025	-	-	-		9,260	-	-	-	-
Total Residential Development	17,500	-	-	-	-	46,820	-	-	-	-
Nonresidential Development										
Commercial Retail	-	4,092,000	2,046,000	2,046,000	450	-	9,090	4,550	4,550	
Office	-	4,214,000	1,083,600	3,130,400	250	-	16,860	4,330	12,520	
Industrial	-	41,407,000	20,622,000	20,785,000	1,000	-	41,410	20,620	20,790	
Total Nonresidential Development		49,713,000	23,751,600	25,961,400			67,360	29,500	37,860	

Source: EPS and Sutter Pointe Revised Conceptual Land Use Plan (2/7/2008).

"pop_emp"

[1] Derived in Table A-1.

[2] Persons per Dwelling Unit (DU) estimate derived from 2000 U.S. Census data for Sutter County. Employees per Sq. Ft. assumption based on EPS data findings for the Sacramento region over a period of several decades.

[3] Mixed-Use Overlay acreage is counted under Nonresidential Development.

[4] Refers to set aside units for affordable housing. Affordable units are currently excluded from this analysis.

**Table A-3
Sutter Pointe Specific Plan
Urban Services Plan
Estimated Jobs Housing Balance [1]**

Year	Residential Development					Total Residents [2]	Nonresidential Development			Total Employees [2]	Ratio of Residents to Employees
	Low-Density	Medium Density	Mixed Use	High Density	Affordable Housing		Commercial Retail	Office	Industrial		
Project Development											
2012/13	-	-	-	-	-	-	-	-	-	-	-
2016/17	1,070	8,320	-	1,660	-	11,050	1,140	720	5,160	7,020	0.64
2021/22	2,140	16,640	1,380	3,730	-	23,890	2,270	1,930	10,310	14,510	0.61
2026/27	3,210	24,960	1,380	5,810	-	35,360	3,410	3,130	15,470	22,010	0.62
2030/31	4,070	31,610	1,380	7,470	-	44,530	4,320	4,090	19,590	28,000	0.63
Residential Buildout											
2031/32	4,280	33,280	1,380	7,880	-	46,820	4,550	4,330	20,620	29,500	0.63
Full Buildout											
2032/33 +	4,280	33,280	1,380	7,880	-	46,820	9,090	16,860	41,410	67,360	1.44

"jobs_balance"

Source: EPS and Sutter Pointe Revised Conceptual Land Use Plan (2/7/2008).

[1] Calculations derived using persons per dwelling unit and employees per square feet assumptions in Table A-2 and preliminarily estimated development absorption in Table A-8 and Table A-9.

[2] Resident and employee totals are rounded.

A-3

**Table A-4
Sutter Pointe Specific Plan
Urban Services Plan
Summary of Estimated Gross Annual Costs at Residential Buildout (2008\$)**

Item	Estimated Annual Per Capita Cost [1]	Residents at Buildout [2]	Estimated Gross Annual Cost
Sutter Pointe Urban Services		46,820	
General Fund Urban Services			
Administration [3]	\$38		\$1,779,160
Other Services [4]	-		-
Park Maintenance	\$120		\$5,618,400
Recreation Services	\$45		\$2,106,900
Fire Protection Services	\$210		\$9,832,200
Law Enforcement	\$280		\$13,109,600
Library	\$30		\$1,404,600
Total General Fund Urban Services	\$723		\$33,850,860
Road Fund Services			
Road Maintenance	\$55		\$2,575,100
Total General Fund and Road Fund Services	\$778		\$36,425,960
Other Urban Services			
Drainage Maintenance	\$16		\$742,712
Transit Services	\$30		\$1,404,600
Lighting & Landscaping	\$200		\$9,364,000
Total Other Urban Services	\$246		\$11,511,312
Total Sutter Pointe Urban Services	\$1,024		\$47,937,272

"costs_est"

Source: EPS and Sutter Pointe Revised Conceptual Land Use Plan (2/7/2008).

- [1] All service costs other than recreation are based on average per capita cost of public services in Woodland and Folsom, which have population sizes and levels of urban services that are comparable to Sutter County. Recreation services cost based on Folsom. See Table E-1 for the full list of average per capita costs.
- [2] Residents at buildout based on Sutter Pointe Revised Conceptual Land Use Plan (2/7/08) and calculated in Table A-2.
- [3] Assumes a CSA. Administrative costs are assumed to be approximately 80 percent less than what is currently in the FY 2007-2008 County budget (\$190) because the CSA, administered by the County, would be able to benefit from utilizing County staffing resources.
- [4] This item is assumed to be funded entirely by dedicated General Fund & Non-General Fund revenues and thus is excluded from this Analysis.

**Table A-5
Sutter Pointe Specific Plan
Urban Services Plan
Summary of Sources and Uses of Funding for Urban Services at Buildout (2008\$)**

Item	Urban Services Sources of Funding								
	Offsetting Revenues								
	Total Cost [1]	Discretionary General Fund [2] [3]		Dedicated General Fund & Non-General Fund [4]		Special Tax/ Assessment [5]		Total Funding	
		Amount	Share of Total Funding	Amount	Share of Total Funding	Amount	Share of Total Funding	Amount	Share of Total Funding
Sutter Pointe Urban Services									
General Fund Urban Services									
Administration	\$1,779,160	\$1,156,454	65%	\$0	0%	\$622,706	35%	\$1,779,160	100%
Other Services [6]	-	\$0	0%	\$0	100%	\$0	0%	\$0	100%
Park Maintenance	\$5,618,400	\$2,247,360	40%	\$561,840	10%	\$2,809,200	50%	\$5,618,400	100%
Recreation Services	\$2,106,900	\$842,760	40%	\$1,053,450	50%	\$210,690	10%	\$2,106,900	100%
Fire Protection Services	\$9,832,200	\$6,390,930	65%	\$491,610	5%	\$2,949,660	30%	\$9,832,200	100%
Law Enforcement	\$13,109,600	\$8,521,240	65%	\$655,480	5%	\$3,932,880	30%	\$13,109,600	100%
Library	\$1,404,600	\$842,760	60%	\$210,690	15%	\$351,150	25%	\$1,404,600	100%
Total General Fund Urban Services	\$33,850,860	\$20,001,504		\$2,973,070		\$10,876,286		\$33,850,860	
Road Fund Services									
Road Maintenance	\$2,575,100	\$1,287,550	50%	\$1,287,550	50%	\$0	0%	\$2,575,100	100%
Total General Fund and Road Fund Services	\$36,425,960	\$21,289,054		\$4,260,620		\$10,876,286		\$36,425,960	
Other Urban Services									
Drainage Maintenance	\$742,712	\$0	0%	\$0	0%	\$742,712	100%	\$742,712	100%
Transit Services	\$1,404,600	\$0	0%	\$351,150	25%	\$1,053,450	75%	\$1,404,600	100%
Lighting & Landscaping	\$9,364,000	\$0	0%	\$0	0%	\$9,364,000	100%	\$9,364,000	100%
Total	\$47,937,272	\$21,289,054		\$4,611,770		\$22,036,448		\$47,937,272	
Total Sutter Pointe Urban Services	\$47,937,272	\$21,289,054		\$4,611,770		\$22,036,448		\$47,937,272	

"sources_uses"

Source: EPS and Sutter Pointe Revised Conceptual Land Use Plan (2/7/2008).

- [1] Derived in Table A-4.
- [2] Represents the share of total costs covered by discretionary General Fund revenue sources (e.g. property tax, sales tax, motor vehicle in lieu tax).
- [3] Represents the share of total costs covered by dedicated General Fund revenue sources (e.g. charges for services, user fees) and Non-General Funds (enterprise funds).
- [4] General Fund revenues are based on blocks 1 and 2 of the Fiscal Impact Analysis and the assumed absorption schedule in the Urban Services Plan. More precise estimates of General Fund revenues at buildout will be included in a future versions of this analysis.
- [5] In this Analysis, these costs represent net services costs, which are not covered by discretionary and dedicated General Fund revenues and non-General Fund revenues. These net costs have been allocated to the Special Tax/Assessment for services.
- [6] This item is assumed to be funded entirely by dedicated General Fund & Non-General Fund revenues and thus is excluded from this Analysis.

Table A-6
Sutter Pointe Specific Plan
Urban Services Plan
Summary of Allocated Costs and Special Tax Revenue per Unit and per Sq. Ft. (2008\$)

	Residential Land Uses at Buildout					Nonresidential Land Uses at Buildout		
	Low-Density	Medium Density	Mixed Use Overlay [1]	High Density	Affordable Housing [2]	Commercial Retail	Office	Industrial
	<i>Per Dwelling Unit</i>					<i>Per Bldg. Square Foot</i>		
Urban Services Costs [3]								
Administration	\$35	\$33	\$27	\$27	-	\$0.01	\$0.01	\$0.00
Park Maintenance	\$156	\$148	\$123	\$123	-	\$0.02	\$0.04	\$0.01
Recreation Services	\$12	\$11	\$9	\$9	-	\$0.00	\$0.00	\$0.00
Fire Protection Services	\$164	\$155	\$129	\$129	-	\$0.02	\$0.04	\$0.01
Law Enforcement	\$187	\$177	\$147	\$147	-	\$0.07	\$0.13	\$0.03
Library Services	\$22	\$21	\$17	\$17	-	-	-	-
Road Maintenance	\$0	\$0	\$0	\$0	-	\$0.00	\$0.00	\$0.00
Drainage Maintenance	\$47	\$22	\$0	\$7	-	\$0.02	\$0.03	\$0.02
Transit Services	\$62	\$59	\$49	\$49	-	\$0.00	\$0.01	\$0.00
Lighting and Landscaping Maintenance	\$575	\$544	\$452	\$451	-	\$0.04	\$0.08	-
Total Costs	\$1,260	\$1,168	\$954	\$959	-	\$0.20	\$0.35	\$0.07
Contingency (5%) [4]	\$63	\$58	\$48	\$48	-	\$0.01	\$0.02	\$0.00
Urban Services Assessment/Special Tax [5]	\$1,325	\$1,230	\$1,000	\$1,005	-	\$0.21	\$0.36	\$0.08

"cost_summ"

Source: EPS and Sutter Pointe Revised Conceptual Land Use Plan (2/7/2008).

[1] Mixed-Use Overlay acreage is counted under Nonresidential Development.

[2] Refers to set aside units for affordable housing. Affordable units are currently excluded from this analysis.

[3] Per-unit and per-sq.-ft. service costs for each land use type are derived in Appendix B and rounded up to the nearest dollar.

[4] A contingency of 5 percent has been included to account for the possibility that a reduced level of projected development may occur.

[5] Per-unit tax is rounded to the nearest \$5.

A-6

Table A-7
Sutter Pointe Specific Plan
Urban Services Plan
Tax Burden Feasibility for Residential and Nonresidential Development (2008\$)

Item	Formula	Table/ Assumption	Residential				Nonresidential		
			Low-Density	Medium-Density	Mixed Use	High-Density	Retail [1]	Office [1]	Industrial
Ad Valorem Taxes			<i>Per Unit</i>				<i>Per Sq. Ft.</i>		
Estimated Assessed Value	<i>a</i>	Table A-12	\$500,000	\$370,000	\$300,000	\$235,000	\$350	\$240	\$150
Homeowner's Exemption [2]	<i>b</i>		(\$7,000)	(\$7,000)	(\$7,000)	(\$7,000)	-	-	-
Adjusted Assessed Value [3]	$c = a - b$		\$493,000	\$363,000	\$293,000	\$228,000	\$350	\$240	\$150
Annual Property Tax	$d = c * 1\%$	1.00%	\$4,930	\$3,630	\$2,930	\$2,280	\$3.50	\$2.40	\$1.50
Other Ad Valorem Taxes [4]	$e = d * 0.1\%$	0.10%	\$490	\$360	\$290	\$230	\$0.00	\$0.00	\$0.00
Total Ad Valorem Taxes	$f = d + e$		\$5,420	\$3,990	\$3,220	\$2,510	\$3.50	\$2.40	\$1.50
Special Taxes/Assessments									
Annual Special Taxes/Assessment for Services (Proposed)	<i>g</i>	Table A-6	\$1,325	\$1,230	\$1,000	\$1,005	\$0.21	\$0.36	\$0.08
Annual Special Taxes/Assessment for Infrastructure	<i>h</i>		not estimated	not estimated	not estimated	not estimated	not estimated	not estimated	not estimated
Total Annual Special Taxes/Assessments	$i = g + h$		\$1,325	\$1,230	\$1,000	\$1,005	\$0.21	\$0.36	\$0.08
Annual Special Taxes and Assessments as % of AV	$j = i / a$		0.27%	0.33%	0.33%	0.43%	0.06%	0.15%	0.05%
Total Annual Tax Burden	$k = f + i$		\$6,745	\$5,220	\$4,220	\$3,515	\$3.71	\$2.76	\$1.58
Total Tax Burden as Percentage of AV [5]	$l = k / a$		1.35%	1.41%	1.41%	1.50%	1.06%	1.15%	1.05%
Capacity for Additional Special Taxes/Assessments [6]	$m = (a * 1.8\%) - k$		\$3,255	\$2,180	\$1,780	\$1,185	\$3.29	\$2.04	\$1.42
Nonresidential Special Taxes and Assessments per Acre [7]							<i>Per Acre</i>		
	$n = i * \text{buildable sq. ft.}$		-	-	-	-	\$1,799	\$4,433	\$950
Total Nonresidential Tax Burden per Acre [7]	$o = k * \text{buildable sq. ft.}$		-	-	-	-	\$32,424	\$33,713	\$23,100

"two_percent"

Source: The Gregory Group and EPS.

- [1] The land use plan includes various types residential uses. This table analyzes Low-Density and High-Density residential.
- [2] An owner-occupied single-family residence is allowed a \$7,000 reduction of the assessed value of the property for the purposes of calculating the annual property tax.
- [3] The adjusted assessed value is the value upon which the 1% property tax rate, as allowed under Proposition 13, is calculated.
- [4] Placeholder for existing or set aside for potential future ad valorem taxes such as general obligation bonds.
- [5] Before any bond funding of public infrastructure.
- [6] Represents capacity for other special taxes/assessment to cover infrastructure or school facilities. Estimated as 2% of AV. Includes a .2% contingency.
- [7] Buildable Sq. Feet is estimated as follows:

Nonresidential Land Use	FAR	Buildable Sq. Ft.
Retail	0.25	8,750
Office	0.35	12,200
Industrial	0.42	14,640

Table A-8
Sutter Pointe Specific Plan
Urban Services Plan
Projected Residential Absorption [1]

Year	Low-Density				Medium Density				Mixed-Use				High Density				Affordable Housing [3]				Total Residential			
	Units		Acres		Units		Acres		Units		Acres [2]		Units		Acres		Units		Acres		Units		Acres [2]	
	Annual	Cumulative	Annual	Cumulative	Annual	Cumulative	Annual	Cumulative	Annual	Cumulative	Annual	Cumulative	Annual	Cumulative	Annual	Cumulative	Annual	Cumulative	Annual	Cumulative	Annual	Cumulative	Annual	Cumulative
2011/12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-	-	-	-	0	0	0	0
2012/13	73	73	26	26	601	601	98	98	0	0	0	0	0	0	0	0	-	-	-	-	674	674	123	123
2013/14	73	146	26	51	601	1,201	98	195	300	300	0	0	180	180	10	10	-	-	-	-	1,154	1,827	133	256
2014/15	73	219	26	77	601	1,802	98	293	300	599	0	0	180	361	10	20	-	-	-	-	1,154	2,981	133	389
2015/16	73	292	26	102	601	2,403	98	390	0	599	0	0	180	541	10	30	-	-	-	-	854	3,835	133	522
2016/17	73	365	26	128	601	3,004	98	488	0	599	0	0	180	721	10	39	-	-	-	-	854	4,689	133	655
2017/18	73	438	26	154	601	3,604	98	585	0	599	0	0	180	902	10	49	-	-	-	-	854	5,543	133	788
2018/19	73	511	26	179	601	4,205	98	683	0	599	0	0	180	1,082	10	59	-	-	-	-	854	6,397	133	921
2019/20	73	584	26	205	601	4,806	98	780	0	599	0	0	180	1,262	10	69	-	-	-	-	854	7,251	133	1,054
2020/21	73	657	26	231	601	5,406	98	878	0	599	0	0	180	1,443	10	79	-	-	-	-	854	8,105	133	1,187
2021/22	73	731	26	256	601	6,007	98	975	0	599	0	0	180	1,623	10	89	-	-	-	-	854	8,959	133	1,320
2022/23	73	804	26	282	601	6,608	98	1,073	0	599	0	0	180	1,803	10	99	-	-	-	-	854	9,813	133	1,453
2023/24	73	877	26	307	601	7,208	98	1,170	0	599	0	0	180	1,983	10	109	-	-	-	-	854	10,667	133	1,586
2024/25	73	950	26	333	601	7,809	98	1,268	0	599	0	0	180	2,164	10	118	-	-	-	-	854	11,522	133	1,719
2025/26	73	1,023	26	359	601	8,410	98	1,365	0	599	0	0	180	2,344	10	128	-	-	-	-	854	12,376	133	1,852
2026/27	73	1,096	26	384	601	9,011	98	1,463	0	599	0	0	180	2,524	10	138	-	-	-	-	854	13,230	133	1,985
2027/28	73	1,169	26	410	601	9,611	98	1,560	0	599	0	0	180	2,705	10	148	-	-	-	-	854	14,084	133	2,118
2028/29	73	1,242	26	436	601	10,212	98	1,658	0	599	0	0	180	2,885	10	158	-	-	-	-	854	14,938	133	2,251
2029/30	73	1,315	26	461	601	10,813	98	1,755	0	599	0	0	180	3,065	10	168	-	-	-	-	854	15,792	133	2,384
2030/31	73	1,388	26	487	601	11,413	98	1,853	0	599	0	0	180	3,246	10	178	-	-	-	-	854	16,646	133	2,517
2031/32	73	1,461	26	512	601	12,014	98	1,950	0	599	0	0	180	3,426	10	188	-	-	-	-	854	17,500	133	2,650
2032/33 +	0	1,461	0	512	0	12,014	0	1,950	0	599	0	0	0	3,426	0	188	-	-	-	-	0	17,500	0	2,650

Source: EPS and Sutter Pointe Revised Conceptual Land Use Plan (2/7/2008).

"res_absorb"

[1] This analysis is based on a preliminary estimate of annual absorption of buildout units and square footage. Residential absorption is assumed to be complete in 2031/32. Absorption of nonresidential development is expected to continue beyond this period and is included in year 2032/33 +.

[2] Mixed-Use Overlay acreage is counted under Nonresidential Development.

[3] Refers to set aside units for affordable housing. Affordable units are currently excluded from this analysis.

**Table A-9
Sutter Pointe Specific Plan
Urban Services Plan
Projected Nonresidential Absorption [1]**

**Preliminary Nonresidential
Absorption Schedule**

Year	Commercial Retail				Office				Industrial				Total Nonresidential			
	Sq. Ft.		Acres		Sq. Ft.		Acres		Sq. Ft.		Acres		Sq. Ft.		Acres	
	Annual	Cumulative	Annual	Cumulative	Annual	Cumulative	Annual	Cumulative	Annual	Cumulative	Annual	Cumulative	Annual	Cumulative	Annual	Cumulative
2011/12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2012/13	102,300	102,300	10	10	0	0	0	0	1,031,100	1,031,100	58	58	1,133,400	1,133,400	69	69
2013/14	102,300	204,600	10	21	0	0	0	0	1,031,100	2,062,200	58	116	1,133,400	2,266,800	69	137
2014/15	102,300	306,900	10	31	60,200	60,200	4	4	1,031,100	3,093,300	58	175	1,193,600	3,460,400	72	209
2015/16	102,300	409,200	10	41	60,200	120,400	4	7	1,031,100	4,124,400	58	233	1,193,600	4,654,000	72	282
2016/17	102,300	511,500	10	52	60,200	180,600	4	11	1,031,100	5,155,500	58	291	1,193,600	5,847,600	72	354
2017/18	102,300	613,800	10	62	60,200	240,800	4	15	1,031,100	6,186,600	58	349	1,193,600	7,041,200	72	426
2018/19	102,300	716,100	10	72	60,200	301,000	4	18	1,031,100	7,217,700	58	408	1,193,600	8,234,800	72	498
2019/20	102,300	818,400	10	83	60,200	361,200	4	22	1,031,100	8,248,800	58	466	1,193,600	9,428,400	72	570
2020/21	102,300	920,700	10	93	60,200	421,400	4	26	1,031,100	9,279,900	58	524	1,193,600	10,622,000	72	643
2021/22	102,300	1,023,000	10	103	60,200	481,600	4	29	1,031,100	10,311,000	58	582	1,193,600	11,815,600	72	715
2022/23	102,300	1,125,300	10	114	60,200	541,800	4	33	1,031,100	11,342,100	58	640	1,193,600	13,009,200	72	787
2023/24	102,300	1,227,600	10	124	60,200	602,000	4	37	1,031,100	12,373,200	58	699	1,193,600	14,202,800	72	859
2024/25	102,300	1,329,900	10	135	60,200	662,200	4	40	1,031,100	13,404,300	58	757	1,193,600	15,396,400	72	932
2025/26	102,300	1,432,200	10	145	60,200	722,400	4	44	1,031,100	14,435,400	58	815	1,193,600	16,590,000	72	1,004
2026/27	102,300	1,534,500	10	155	60,200	782,600	4	48	1,031,100	15,466,500	58	873	1,193,600	17,783,600	72	1,076
2027/28	102,300	1,636,800	10	166	60,200	842,800	4	51	1,031,100	16,497,600	58	931	1,193,600	18,977,200	72	1,148
2028/29	102,300	1,739,100	10	176	60,200	903,000	4	55	1,031,100	17,528,700	58	990	1,193,600	20,170,800	72	1,221
2029/30	102,300	1,841,400	10	186	60,200	963,200	4	59	1,031,100	18,559,800	58	1,048	1,193,600	21,364,400	72	1,293
2030/31	102,300	1,943,700	10	197	60,200	1,023,400	4	62	1,031,100	19,590,900	58	1,106	1,193,600	22,558,000	72	1,365
2031/32	102,300	2,046,000	10	207	60,200	1,083,600	4	66	1,031,100	20,622,000	58	1,164	1,193,600	23,751,600	72	1,437
2032/33 +	2,046,000	4,092,000	112	319	3,130,400	4,214,000	191	257	20,785,000	41,407,000	1,174	2,338	25,961,400	49,713,000	1,476	2,913

"absorb"

Source: EPS and Sutter Pointe Revised Conceptual Land Use Plan (2/7/2008).

[1] This analysis is based on a preliminary estimate of annual absorption of buildout units and square footage.

Residential absorption is assumed to be complete in 2031/32. Absorption of nonresidential development is expected to continue beyond this period and is included in year 2032/33 +.

This analysis estimates annual absorption based on the following annual absorption rates:

- Retail approx. 102,300 sq. ft./year
- Office approx. 60,200 sq. ft./year
- Industrial approx. 1,031,100 sq. ft./year

Table A-10
Sutter Pointe Specific Plan
Urban Services Plan
Summary of Persons-Served Weighting for Urban Services

Residential Development	Residents & Employees at Residential Buildout [1]	Persons Served by Urban Service Type [2]							
		Administration	Park Maintenance	Recreation Services	Fire Protection Services	Law Enforcement	Library Services [3]	Transit Services	Lighting & Landscaping Maintenance [4]
Residents from Residential Development									
Residential Weighting [5]		100%	100%	100%	100%	100%	100%	100%	100%
Single-Family									
Low-Density	4,280	4,280	4,280	4,280	4,280	4,280	4,280	4,280	4,280
Medium-Density	33,280	33,280	33,280	33,280	33,280	33,280	33,280	33,280	33,280
Subtotal Single-Family	37,560	37,560	37,560	37,560	37,560	37,560	37,560	37,560	37,560
Multifamily									
Mixed Use Overlay	1,380	1,380	1,380	1,380	1,380	1,380	1,380	1,380	1,380
High-Density	7,880	7,880	7,880	7,880	7,880	7,880	7,880	7,880	7,880
Affordable Housing	-	-	-	-	-	-	-	-	-
Subtotal Multifamily	9,260	9,260	9,260	9,260	9,260	9,260	9,260	9,260	9,260
Total Residential Development	46,820	46,820	46,820	46,820	46,820	46,820	46,820	46,820	46,820
Employees from Nonresidential Development									
Employee Weighting [5]		20%	20%	20%	20%	50%	-	10%	10%
Nonresidential Development									
Commercial Retail	4,550	910	910	910	910	2,275	-	455	455
Office	4,330	866	866	866	866	2,165	-	433	433
Industrial	20,620	4,124	4,124	4,124	4,124	10,310	-	2,062	-
Total Nonresidential Development	29,500	5,900	5,900	5,900	5,900	14,750	-	2,950	888
Total Persons Served		64,520	64,520	64,520	64,520	91,070	46,820	55,670	49,484

"persons_served"

Source: EPS.

[1] Based on total residents and employees at residential buildout. Derived in Table A-2.

[2] Road and Drainage Maintenance costs are not allocated on a persons served basis and are therefore not included. Road Maintenance is allocated based on trips, while Drainage Maintenance is based on total acreage at residential buildout.

[3] Employees are assumed to not receive library services and are therefore excluded from the persons served calculation.

[4] Industrial is considered a negligible user of lighting and landscaping services and is thus excluded from the per persons served calculation.

[5] Persons served derived by multiplying Sutter Pointe employees by the weighting factor estimated for each service. Weighting factors based on discussions between EPS and County consultants. Weighting is intended to approximate the service demands of nonresidential land uses relative to residential land uses.

Table A-11
Sutter Pointe Specific Plan
Urban Services Plan
Breakdown of Nonresidential Land Use Designations into Retail, Industrial, and Office [1]

Item	FAR	Nonresidential Land Uses Types											Total	
		Commercial Retail		Office		Industrial [2]				Total Industrial				
		Acre	Sq. Ft.	Acre	Sq. Ft.	High-Cube Warehouse	General Warehouse	Research & Development	Light Industrial	Acre	Sq. Ft.	Acre	Sq. Ft.	
		<i>a</i>	<i>b</i>	<i>c = a * b</i>	<i>d</i>	<i>e = a * d</i>	<i>f</i>	<i>g</i>	<i>h</i>	<i>i</i>	<i>j = f + g + h + i</i>	<i>k = a * j</i>	<i>l</i>	<i>m = a * l</i>
Nonresidential Land Use Designations														
Commercial Retail	0.25	178.2	1,950,200									178.2	1,950,200	
Employment 1 (E1)	0.35	15.1	230,200	76.10	1,159,900	55.5	12.6	4.4	8.8	81.4	1,240,700	172.6	2,630,800	
Employment 1 Flood Zone (E1 F)	0.35	23.7	361,300	18.6	283,600	250.3	57.5	19.5	38.9	366.0	5,580,200	408.3	6,225,100	
Employment 2 (E2)	0.42	0.0	0	99.5	1,820,300	1,293.7	298.5	99.5	199.0	1,890.5	34,586,600	1,990.0	36,406,900	
Mixed Use (MU)	0.35	101.7	1,550,500	62.3	949,800	0.0	0.0	0.0	0.0	0.0	0	164.0	2,500,000	
Total		318.7	4,092,000	256.5	4,214,000					2,337.9	41,407,000	2,913.1	49,713,000	

"nonres_breakdown"

Source: Fehr and Peers 2/21/08 Land Use Allocation and EPS.

[1] Acreage for each land use type based on Fehr and Peer's 2/21/08 traffic analysis.

[2] For the purposes of this analysis, these land uses are considered industrial.

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**Table A-12
Sutter Pointe Specific Plan
Urban Services Plan
Land Use Assumptions**

Land Use	Total Proposed Units/ Sq. Ft. [1]	Secured Value per Unit/Sq. Ft. [2]	Turnover Rate [3]	Persons per Dwelling Unit [4]	Sq. Ft. per Employee [5]
Residential Development					
Single-Family	<u>Units</u>				
Low-Density	1,461	\$500,000	10.0%	2.93	-
Medium-Density	12,014	\$370,000	10.0%	2.77	-
Subtotal Single-Family	13,475				
Multifamily					
Mixed Use	599	\$300,000	10.0%	2.30	-
High-Density	3,426	\$235,000	10.0%	2.30	-
Affordable Housing	-	-	-	-	-
Subtotal Multifamily	4,025				
Total Residential Development	17,500				
Nonresidential Development [3]					
	<u>Sq. Ft.</u>				
Commercial Retail	4,092,000	\$350	5.0%	-	450
Office	4,214,000	\$240	5.0%	-	250
Industrial	41,407,000	\$150	5.0%	-	1,000
Total Nonresidential Development	49,713,000				

"land_use_assumptions"

Source: Loopnet, Gregory Group, EPS and Sutter Pointe Revised Conceptual Land Use Plan (2/7/2008).

- [1] Taken from Table A-1.
- [2] Residential values based on the Gregory Group's 4th quarter 2007 values for similar products in the area. Nonresidential values based on values from comparable area products in LoopNet's Recent Sales and For Sale database.
- [3] Refers to the percent of property in each land use category that is sold in a given year.
- [4] Estimate derived from 2000 U.S. Census data for Sutter County.
- [5] EPS assumptions based on data findings for the Sacramento region over a period of several decades.

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APPENDIX B

COST ALLOCATION

Table B-1	Annual Services Cost Allocation: Administration.....	B-1
Table B-2	Projected Annual Surplus/(Shortfall): Administration	B-2
Table B-3	Annual Services Cost Allocation: Park Maintenance	B-3
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Table B-5	Annual Services Cost Allocation: Recreation Services.....	B-5
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Table B-16	Projected Annual Surplus/(Shortfall): Drainage Maintenance	B-16
Table B-17	Annual Services Cost Allocation: Transit	B-17
Table B-18	Projected Annual Surplus/(Shortfall): Transit Service	B-18
Table B-19	Annual Services Cost Allocation: Lighting and Landscaping	B-19
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Administration

**Table B-1
Sutter Pointe Specific Plan
Urban Services Plan
Annual Services Cost Allocation: Administration**

Item	Land Uses		Cost Allocation Basis		Administration Cost Allocation		
	Residential Units	Building Sq. Ft. at Residential Buildout	Persons Served [1]	Distribution of Persons Served	Net Cost Assignment	Per Unit	Per Sq. Ft.
<i>Formula</i>	<i>A</i>	<i>B</i>	<i>C</i>	<i>D</i>	<i>E = Total Cost * D</i>	<i>F = E / A</i>	<i>G = E / B</i>
Residential Development							
Single-Family							
Low-Density	1,461	-	4,280	8.1%	\$50,554	\$35	-
Medium-Density	12,014	-	33,280	63.1%	\$393,089	\$33	-
Subtotal Single-Family	13,475		37,560	71.2%	\$443,643		
Multifamily							
Mixed Use [2]	599	-	1,380	2.6%	\$16,300	\$27	-
High-Density	3,426	-	7,880	14.9%	\$93,075	\$27	-
Affordable Housing [3]	-	-	-	-	-	-	-
Subtotal Multifamily	4,025		9,260	17.6%	\$109,375		
Total Residential Development	17,500		46,820	88.8%	\$553,018		
Nonresidential Development							
Commercial Retail	-	2,046,000	910	1.7%	\$10,749	-	\$0.01
Office	-	1,083,600	866	1.6%	\$10,229	-	\$0.01
Industrial	-	20,622,000	4,124	7.8%	\$48,711	-	\$0.00
Total Nonresidential Development	-	23,751,600	5,900	11.2%	\$69,688		
Total [4]	17,500	23,751,600	52,720	122.4%	\$622,706		

"admin_alloc"

Source: EPS and Sutter Pointe Revised Conceptual Land Use Plan (2/7/2008).

[1] For this service, per persons served is equal to 100% of residents and 20% of all employees. Weighting factors based on discussions between EPS and County consultants. Derived in Table A-10.

[2] Mixed-Use Overlay acreage is counted under Nonresidential Development.

[3] Refers to set aside units for affordable housing. Affordable units are currently excluded from this analysis.

[4] Net costs for each service are derived from Table A-5 .

B-1

Administration

Table B-2
Sutter Pointe Specific Plan
Urban Services Plan
Projected Annual Surplus/(Shortfall): Administration (Constant 2008\$)

Year	Units [1]		Nonresidential Sq. Ft. [1]		Net Annual Costs [2]			Assess./Special Tax Revenues [3]			Annual Surplus/(Shortfall)
	Annual	Cumulative	Annual	Cumulative	Residential	Nonresidential	Annual Total	Residential	Nonresidential	Total	
2011/12	0	0	0	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2012/13	674	674	1,133,400	1,133,400	(\$22,182)	(\$2,973)	(\$25,155)	\$23,291	\$3,122	\$26,413	\$1,258
2013/14	1,154	1,827	1,133,400	2,266,800	(\$57,413)	(\$5,946)	(\$63,359)	\$60,284	\$6,243	\$66,527	\$3,168
2014/15	1,154	2,981	1,193,600	3,460,400	(\$92,644)	(\$9,487)	(\$102,131)	\$97,276	\$9,962	\$107,237	\$5,107
2015/16	854	3,835	1,193,600	4,654,000	(\$119,725)	(\$13,028)	(\$132,753)	\$125,711	\$13,680	\$139,391	\$6,638
2016/17	854	4,689	1,193,600	5,847,600	(\$146,805)	(\$16,570)	(\$163,375)	\$154,146	\$17,398	\$171,544	\$8,169
2017/18	854	5,543	1,193,600	7,041,200	(\$173,886)	(\$20,111)	(\$193,997)	\$182,581	\$21,116	\$203,697	\$9,700
2018/19	854	6,397	1,193,600	8,234,800	(\$200,967)	(\$23,652)	(\$224,619)	\$211,015	\$24,835	\$235,850	\$11,231
2019/20	854	7,251	1,193,600	9,428,400	(\$228,048)	(\$27,193)	(\$255,241)	\$239,450	\$28,553	\$268,003	\$12,762
2020/21	854	8,105	1,193,600	10,622,000	(\$255,129)	(\$30,735)	(\$285,863)	\$267,885	\$32,271	\$300,156	\$14,293
2021/22	854	8,959	1,193,600	11,815,600	(\$282,210)	(\$34,276)	(\$316,485)	\$296,320	\$35,990	\$332,310	\$15,824
2022/23	854	9,813	1,193,600	13,009,200	(\$309,290)	(\$37,817)	(\$347,107)	\$324,755	\$39,708	\$364,463	\$17,355
2023/24	854	10,667	1,193,600	14,202,800	(\$336,371)	(\$41,358)	(\$377,729)	\$353,190	\$43,426	\$396,616	\$18,886
2024/25	854	11,522	1,193,600	15,396,400	(\$363,452)	(\$44,900)	(\$408,352)	\$381,625	\$47,145	\$428,769	\$20,418
2025/26	854	12,376	1,193,600	16,590,000	(\$390,533)	(\$48,441)	(\$438,974)	\$410,059	\$50,863	\$460,922	\$21,949
2026/27	854	13,230	1,193,600	17,783,600	(\$417,614)	(\$51,982)	(\$469,596)	\$438,494	\$54,581	\$493,075	\$23,480
2027/28	854	14,084	1,193,600	18,977,200	(\$444,694)	(\$55,523)	(\$500,218)	\$466,929	\$58,299	\$525,229	\$25,011
2028/29	854	14,938	1,193,600	20,170,800	(\$471,775)	(\$59,065)	(\$530,840)	\$495,364	\$62,018	\$557,382	\$26,542
2029/30	854	15,792	1,193,600	21,364,400	(\$498,856)	(\$62,606)	(\$561,462)	\$523,799	\$65,736	\$589,535	\$28,073
2030/31	854	16,646	1,193,600	22,558,000	(\$525,937)	(\$66,147)	(\$592,084)	\$552,234	\$69,454	\$621,688	\$29,604
2031/32	854	17,500	1,193,600	23,751,600	(\$553,018)	(\$69,688)	(\$622,706)	\$580,669	\$73,173	\$653,841	\$31,135
2032/33 +	0	0	25,961,400	49,713,000	(\$553,018)	(\$159,083)	(\$712,100)	\$580,669	\$167,037	\$747,705	\$35,605

"admin_cf"

Source: EPS.

[1] Land use totals based on EPS' preliminary estimated annual absorption schedule for each land use type, as calculated in Table A-8 and Table A-9.
 [2] Cost calculation based on the annual absorption schedule and per unit and per square foot costs for each land use type, as derived in Table A-6.
 [3] Includes a 5% contingency to account for the possibility of a reduced level of projected development.

B-2

Park Maintenance

**Table B-3
Sutter Pointe Specific Plan
Urban Services Plan
Annual Services Cost Allocation: Park Maintenance**

Item	Land Uses		Cost Allocation Basis		Park Maintenance Cost Allocation		
	Residential Units	Building Sq. Ft. at Residential Buildout	Persons Served [1]	Distribution of Persons Served	Net Cost Assignment	Per Unit	Per Sq. Ft.
<i>Formula</i>	<i>A</i>	<i>B</i>	<i>C</i>	<i>D</i>	<i>E = Total Cost*D</i>	<i>F = E/A</i>	<i>G = E/B</i>
Residential Development							
Single-Family							
Low-Density	1,461	-	4,280	8.1%	\$228,061	\$156	-
Medium-Density	12,014	-	33,280	63.1%	\$1,773,334	\$148	-
Subtotal Single-Family	13,475		37,560	71.2%	\$2,001,395		
Multifamily							
Mixed Use [2]	599	-	1,380	2.6%	\$73,534	\$123	-
High-Density	3,426	-	7,880	14.9%	\$419,888	\$123	-
Affordable Housing [3]	-	-	-	-	-	-	-
Subtotal Multifamily	4,025		9,260	17.6%	\$493,422		
Total Residential Development	17,500		46,820	88.8%	\$2,494,817		
Nonresidential Development							
Commercial Retail	-	2,046,000	910	1.7%	\$48,490	-	\$0.02
Office	-	1,083,600	866	1.6%	\$46,145	-	\$0.04
Industrial	-	20,622,000	4,124	7.8%	\$219,748	-	\$0.01
Total Nonresidential Development	-	23,751,600	5,900	11.2%	\$314,383		
Total [4]			52,720	100.0%	\$2,809,200		

Source: EPS and Sutter Pointe Revised Conceptual Land Use Plan (2/7/2008).

"park_alloc"

[1] For this service, per persons served is equal to 100% of residents and 20% of employees. Derived in Table A-10.

[2] Mixed-Use Overlay acreage is counted under Nonresidential Development.

[3] Refers to set aside units for affordable housing. Affordable units are currently excluded from this analysis.

[4] Net costs for each service are derived from Table A-5 .

B-3

Park Maintenance

Table B-4
 Sutter Pointe Specific Plan
 Urban Services Plan
 Projected Annual Surplus/(Shortfall): Park Maintenance (Constant 2008\$)

Year	Units [1]		Nonresidential Sq. Ft. [1]		Net Annual Costs [2]			Assess./Special Tax Revenues [3]			Annual Surplus/(Shortfall)
	Annual	Cumulative	Annual	Cumulative	Residential	Nonresidential	Annual Total	Residential	Nonresidential	Total	
2011/12	0	0	0	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2012/13	674	674	1,133,400	1,133,400	(\$100,070)	(\$13,412)	(\$113,482)	\$105,073	\$14,083	\$119,156	\$5,674
2013/14	1,154	1,827	1,133,400	2,266,800	(\$259,006)	(\$26,824)	(\$285,830)	\$271,956	\$28,165	\$300,121	\$14,291
2014/15	1,154	2,981	1,193,600	3,460,400	(\$417,942)	(\$42,799)	(\$460,741)	\$438,839	\$44,939	\$483,778	\$23,037
2015/16	854	3,835	1,193,600	4,654,000	(\$540,111)	(\$58,775)	(\$598,886)	\$567,116	\$61,714	\$628,830	\$29,944
2016/17	854	4,689	1,193,600	5,847,600	(\$662,280)	(\$74,750)	(\$737,030)	\$695,394	\$78,488	\$773,882	\$36,852
2017/18	854	5,543	1,193,600	7,041,200	(\$784,449)	(\$90,726)	(\$875,175)	\$823,672	\$95,262	\$918,934	\$43,759
2018/19	854	6,397	1,193,600	8,234,800	(\$906,618)	(\$106,701)	(\$1,013,320)	\$951,949	\$112,036	\$1,063,986	\$50,666
2019/20	854	7,251	1,193,600	9,428,400	(\$1,028,787)	(\$122,677)	(\$1,151,464)	\$1,080,227	\$128,811	\$1,209,037	\$57,573
2020/21	854	8,105	1,193,600	10,622,000	(\$1,150,956)	(\$138,652)	(\$1,289,609)	\$1,208,504	\$145,585	\$1,354,089	\$64,480
2021/22	854	8,959	1,193,600	11,815,600	(\$1,273,126)	(\$154,628)	(\$1,427,754)	\$1,336,782	\$162,359	\$1,499,141	\$71,388
2022/23	854	9,813	1,193,600	13,009,200	(\$1,395,295)	(\$170,603)	(\$1,565,898)	\$1,465,059	\$179,134	\$1,644,193	\$78,295
2023/24	854	10,667	1,193,600	14,202,800	(\$1,517,464)	(\$186,579)	(\$1,704,043)	\$1,593,337	\$195,908	\$1,789,245	\$85,202
2024/25	854	11,522	1,193,600	15,396,400	(\$1,639,633)	(\$202,555)	(\$1,842,187)	\$1,721,615	\$212,682	\$1,934,297	\$92,109
2025/26	854	12,376	1,193,600	16,590,000	(\$1,761,802)	(\$218,530)	(\$1,980,332)	\$1,849,892	\$229,457	\$2,079,349	\$99,017
2026/27	854	13,230	1,193,600	17,783,600	(\$1,883,971)	(\$234,506)	(\$2,118,477)	\$1,978,170	\$246,231	\$2,224,401	\$105,924
2027/28	854	14,084	1,193,600	18,977,200	(\$2,006,140)	(\$250,481)	(\$2,256,621)	\$2,106,447	\$263,005	\$2,369,452	\$112,831
2028/29	854	14,938	1,193,600	20,170,800	(\$2,128,309)	(\$266,457)	(\$2,394,766)	\$2,234,725	\$279,779	\$2,514,504	\$119,738
2029/30	854	15,792	1,193,600	21,364,400	(\$2,250,479)	(\$282,432)	(\$2,532,911)	\$2,363,003	\$296,554	\$2,659,556	\$126,646
2030/31	854	16,646	1,193,600	22,558,000	(\$2,372,648)	(\$298,408)	(\$2,671,055)	\$2,491,280	\$313,328	\$2,804,608	\$133,553
2031/32	854	17,500	1,193,600	23,751,600	(\$2,494,817)	(\$314,383)	(\$2,809,200)	\$2,619,558	\$330,102	\$2,949,660	\$140,460
2032/33 +	0	0	25,961,400	25,961,400	(\$2,494,817)	(\$717,666)	(\$3,212,483)	\$2,619,558	\$753,549	\$3,373,107	\$160,624

B-4

"park_cf"

Source: EPS.

[1] Land use totals based on EPS' preliminary estimated annual absorption schedule for each land use type, as calculated in Table A-8 and Table A-9.
 [2] Cost calculation based on the annual absorption schedule and per unit and per square foot costs for each land use type, as derived in Table A-6.
 [3] Includes a 5% contingency to account for the possibility of a reduced level of projected development.

**Table B-5
Sutter Pointe Specific Plan
Urban Services Plan
Annual Services Cost Allocation: Recreation Services**

Item	Land Uses		Cost Allocation Basis		Recreation Services Cost Allocation		
	Residential Units	Building Sq. Ft. at Residential Buildout	Persons Served [1]	Distribution of Persons Served	Net Cost Assignment	Per Unit	Per Sq. Ft.
<i>Formula</i>	<i>A</i>	<i>B</i>	<i>C</i>	<i>D</i>	<i>E = Total Cost*D</i>	<i>F = E/A</i>	<i>G = E/B</i>
Residential Development							
Single-Family							
Low-Density	1,461	-	4,280	8.1%	\$17,105	\$12	-
Medium-Density	12,014	-	33,280	63.1%	\$133,000	\$11	-
Subtotal Single-Family	13,475		37,560	71.2%	\$150,105		
Multifamily							
Mixed Use [2]	599	-	1,380	2.6%	\$5,515	\$9	-
High-Density	3,426	-	7,880	14.9%	\$31,492	\$9	-
Affordable Housing [3]	-	-	-	-	-	-	-
Subtotal Multifamily	4,025		9,260	17.6%	\$37,007		
Total Residential Development	17,500		46,820	88.8%	\$187,111		
Nonresidential Development							
Commercial Retail	-	2,046,000	910	1.7%	\$3,637	-	\$0.00
Office	-	1,083,600	866	1.6%	\$3,461	-	\$0.00
Industrial	-	20,622,000	4,124	7.8%	\$16,481	-	\$0.00
Total Nonresidential Development	-	21,705,600	5,900	11.2%	\$19,942		
Total [4]	17,500	23,751,600	52,720	100.0%	\$210,690		

Source: EPS and Sutter Pointe Revised Conceptual Land Use Plan (2/7/2008).

"rec_alloc"

[1] For this service, per persons served is equal to 100% of residents and 20% of employees. Derived in Table A-10.

[2] Mixed-Use Overlay acreage is counted under Nonresidential Development.

[3] Refers to set aside units for affordable housing. Affordable units are currently excluded from this analysis.

[4] Net costs for each service are derived from Table A-5 .

Table B-6
Sutter Pointe Specific Plan
Urban Services Plan
Projected Annual Surplus/(Shortfall): Recreation Services (Constant 2008\$)

Recreation Services

Year	Units [1]		Nonresidential Sq. Ft. [1]		Net Annual Costs [2]			Assess./Special Tax Revenues [3]			Annual Surplus/(Shortfall)
	Annual	Cumulative	Annual	Cumulative	Residential	Nonresidential	Annual Total	Residential	Nonresidential	Total	
2011/12	0	0	0	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2012/13	674	674	1,133,400	1,133,400	(\$7,505)	(\$1,006)	(\$8,511)	\$7,880	\$1,056	\$8,937	\$426
2013/14	1,154	1,827	1,133,400	2,266,800	(\$19,425)	(\$2,012)	(\$21,437)	\$20,397	\$2,112	\$22,509	\$1,072
2014/15	1,154	2,981	1,193,600	3,460,400	(\$31,346)	(\$3,210)	(\$34,556)	\$32,913	\$3,370	\$36,283	\$1,728
2015/16	854	3,835	1,193,600	4,654,000	(\$40,508)	(\$4,408)	(\$44,916)	\$42,534	\$4,629	\$47,162	\$2,246
2016/17	854	4,689	1,193,600	5,847,600	(\$49,671)	(\$5,606)	(\$55,277)	\$52,155	\$5,887	\$58,041	\$2,764
2017/18	854	5,543	1,193,600	7,041,200	(\$58,834)	(\$6,804)	(\$65,638)	\$61,775	\$7,145	\$68,920	\$3,282
2018/19	854	6,397	1,193,600	8,234,800	(\$67,996)	(\$8,003)	(\$75,999)	\$71,396	\$8,403	\$79,799	\$3,800
2019/20	854	7,251	1,193,600	9,428,400	(\$77,159)	(\$9,201)	(\$86,360)	\$81,017	\$9,661	\$90,678	\$4,318
2020/21	854	8,105	1,193,600	10,622,000	(\$86,322)	(\$10,399)	(\$96,721)	\$90,638	\$10,919	\$101,557	\$4,836
2021/22	854	8,959	1,193,600	11,815,600	(\$95,484)	(\$11,597)	(\$107,082)	\$100,259	\$12,177	\$112,436	\$5,354
2022/23	854	9,813	1,193,600	13,009,200	(\$104,647)	(\$12,795)	(\$117,442)	\$109,879	\$13,435	\$123,314	\$5,872
2023/24	854	10,667	1,193,600	14,202,800	(\$113,810)	(\$13,993)	(\$127,803)	\$119,500	\$14,693	\$134,193	\$6,390
2024/25	854	11,522	1,193,600	15,396,400	(\$122,972)	(\$15,192)	(\$138,164)	\$129,121	\$15,951	\$145,072	\$6,908
2025/26	854	12,376	1,193,600	16,590,000	(\$132,135)	(\$16,390)	(\$148,525)	\$138,742	\$17,209	\$155,951	\$7,426
2026/27	854	13,230	1,193,600	17,783,600	(\$141,298)	(\$17,588)	(\$158,886)	\$148,363	\$18,467	\$166,830	\$7,944
2027/28	854	14,084	1,193,600	18,977,200	(\$150,461)	(\$18,786)	(\$169,247)	\$157,984	\$19,725	\$177,709	\$8,462
2028/29	854	14,938	1,193,600	20,170,800	(\$159,623)	(\$19,984)	(\$179,607)	\$167,604	\$20,983	\$188,588	\$8,980
2029/30	854	15,792	1,193,600	21,364,400	(\$168,786)	(\$21,182)	(\$189,968)	\$177,225	\$22,242	\$199,467	\$9,498
2030/31	854	16,646	1,193,600	22,558,000	(\$177,949)	(\$22,381)	(\$200,329)	\$186,846	\$23,500	\$210,346	\$10,016
2031/32	854	17,500	1,193,600	23,751,600	(\$187,111)	(\$23,579)	(\$210,690)	\$196,467	\$24,758	\$221,225	\$10,535
2032/33 +	0	0	25,961,400	25,961,400	(\$187,111)	(\$53,825)	(\$240,936)	\$196,467	\$56,516	\$252,983	\$12,047

Source: EPS.

"rec_cf"

- [1] Land use totals based on EPS' preliminary estimated annual absorption schedule for each land use type, as calculated in Table A-8 and Table A-9.
- [2] Cost calculation based on the annual absorption schedule and per unit and per square foot costs for each land use type, as derived in Table A-6.
- [3] Includes a 5% contingency to account for the possibility of a reduced level of projected development.

B-6

Table B-7
Sutter Pointe Specific Plan
Urban Services Plan
Annual Services Cost Allocation: Fire Protection

Fire Protection

Item	Land Use		Cost Allocation Basis		Fire Protection Cost Allocation		
	Residential Units	Building Sq. Ft. at Residential Buildout	Persons Served [1]	Distribution of Persons Served	Net Cost Assignment	Per Unit	Per Sq. Ft.
<i>Formula</i>	<i>A</i>	<i>B</i>	<i>C</i>	<i>D</i>	<i>E = Total Cost*D</i>	<i>F = E/A</i>	<i>G = E/B</i>
Residential Development							
Single-Family							
Low-Density	1,461	-	4,280	8.1%	\$239,464	\$164	-
Medium-Density	12,014	-	33,280	63.1%	\$1,862,001	\$155	-
Subtotal Single-Family	13,475		37,560	71.2%	\$2,101,465		
Multifamily							
Mixed Use [2]	599	-	1,380	2.6%	\$77,210	\$129	-
High-Density	3,426	-	7,880	14.9%	\$440,882	\$129	-
Affordable Housing [3]	-	-	-	-	-	-	-
Subtotal Multifamily	4,025		9,260	17.6%	\$518,093		
Total Residential Development	17,500		46,820	88.8%	\$2,619,558		
Nonresidential Development							
Commercial Retail	-	2,046,000	910	1.7%	\$50,914	-	\$0.02
Office	-	1,083,600	866	1.6%	\$48,452	-	\$0.04
Industrial	-	20,622,000	4,124	7.8%	\$230,736	-	\$0.01
Total Nonresidential Development	-	23,751,600	5,900	11.2%	\$330,102		
Total [4] [5]	17,500	23,751,600	52,720	100.0%	\$2,949,660		

"fire_alloc"

Source: EPS and Sutter Pointe Revised Conceptual Land Use Plan (2/7/2008).

[1] For this service, per persons served is equal to 100% of residents and 20% of employees. Derived in Table A-10.

[2] Mixed-Use Overlay acreage is counted under Nonresidential Development.

[3] Refers to set aside units for affordable housing. Affordable units are currently excluded from this analysis.

[4] Net costs for each service are derived from Table A-5 .

[5] Fire estimates based on the cost of two fire stations. Stations are expected to gradually increase staffing and service levels on an annual basis as development occurs. Station one to anticipated to begin operating in 2011/12 while station two is estimated to begin operating in 2017/18.

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Fire Protection

**Table B-8
Sutter Pointe Specific Plan
Urban Services Plan
Projected Annual Surplus/(Shortfall): Fire Protection (Constant 2008\$)**

Year	Units [1]		Nonresidential Sq. Ft. [1]		Net Annual Costs [2]			Assess./Special Tax Revenues [3]			Annual Surplus/(Shortfall)
	Annual	Cumulative	Annual	Cumulative	Per Capita	Stage	Annual Total	Residential	Nonresidential	Total	
2011/12	0	0	0	0	\$0	(\$184,354)	(\$184,354)	\$0	\$0	\$0	(\$184,354)
2012/13	674	674	1,133,400	1,133,400	(\$119,156)	(\$368,708)	(\$368,708)	\$110,327	\$14,787	\$125,114	(\$243,594)
2013/14	1,154	1,827	1,133,400	2,266,800	(\$300,121)	(\$737,415)	(\$737,415)	\$285,554	\$29,573	\$315,127	(\$422,288)
2014/15	1,154	2,981	1,193,600	3,460,400	(\$483,778)	(\$1,106,123)	(\$1,106,123)	\$460,781	\$47,186	\$507,967	(\$598,156)
2015/16	854	3,835	1,193,600	4,654,000	(\$628,830)	(\$1,474,830)	(\$1,474,830)	\$595,472	\$64,799	\$660,271	(\$814,559)
2016/17	854	4,689	1,193,600	5,847,600	(\$773,882)	(\$1,474,830)	(\$1,474,830)	\$730,164	\$82,412	\$812,576	(\$662,254)
2017/18	854	5,543	1,193,600	7,041,200	(\$918,934)	(\$1,843,538)	(\$1,843,538)	\$864,855	\$100,025	\$964,880	(\$878,657)
2018/19	854	6,397	1,193,600	8,234,800	(\$1,063,986)	(\$1,917,279)	(\$1,917,279)	\$999,547	\$117,638	\$1,117,185	(\$800,094)
2019/20	854	7,251	1,193,600	9,428,400	(\$1,209,037)	(\$1,991,021)	(\$1,991,021)	\$1,134,238	\$135,251	\$1,269,489	(\$721,531)
2020/21	854	8,105	1,193,600	10,622,000	(\$1,354,089)	(\$2,064,762)	(\$2,064,762)	\$1,268,929	\$152,864	\$1,421,794	(\$642,968)
2021/22	854	8,959	1,193,600	11,815,600	(\$1,499,141)	(\$2,138,504)	(\$2,138,504)	\$1,403,621	\$170,477	\$1,574,098	(\$564,405)
2022/23	854	9,813	1,193,600	13,009,200	(\$1,644,193)	(\$2,212,245)	(\$2,212,245)	\$1,538,312	\$188,090	\$1,726,403	(\$485,842)
2023/24	854	10,667	1,193,600	14,202,800	(\$1,789,245)	(\$2,285,987)	(\$2,285,987)	\$1,673,004	\$205,703	\$1,878,707	(\$407,279)
2024/25	854	11,522	1,193,600	15,396,400	(\$1,934,297)	(\$2,359,728)	(\$2,359,728)	\$1,807,695	\$223,316	\$2,031,012	(\$328,716)
2025/26	854	12,376	1,193,600	16,590,000	(\$2,079,349)	(\$2,433,470)	(\$2,433,470)	\$1,942,387	\$240,929	\$2,183,316	(\$250,153)
2026/27	854	13,230	1,193,600	17,783,600	(\$2,224,401)	(\$2,507,211)	(\$2,507,211)	\$2,077,078	\$258,542	\$2,335,621	(\$171,590)
2027/28	854	14,084	1,193,600	18,977,200	(\$2,369,452)	(\$2,580,953)	(\$2,580,953)	\$2,211,770	\$276,155	\$2,487,925	(\$93,027)
2028/29	854	14,938	1,193,600	20,170,800	(\$2,514,504)	(\$2,654,694)	(\$2,654,694)	\$2,346,461	\$293,768	\$2,640,230	(\$14,464)
2029/30	854	15,792	1,193,600	21,364,400	(\$2,659,556)	(\$2,728,436)	(\$2,728,436)	\$2,481,153	\$311,381	\$2,792,534	\$64,099
2030/31	854	16,646	1,193,600	22,558,000	(\$2,804,608)	(\$2,802,177)	(\$2,804,608)	\$2,615,844	\$328,994	\$2,944,839	\$140,230
2031/32	854	17,500	1,193,600	23,751,600	(\$2,949,660)	(\$2,949,660)	(\$2,949,660)	\$2,750,536	\$346,607	\$3,097,143	\$147,483
2032/33 +	0	0	25,961,400	25,961,400	(\$3,373,107)	(\$2,064,762)	(\$3,373,107)	\$2,750,536	\$791,227	\$3,541,762	\$168,655

Source: EPS.

"fire_cf"

[1] Land use totals based on EPS' preliminary estimated annual absorption schedule for each land use type, as calculated in Table A-8 and Table A-9.

[2] Cost calculation based on the annual absorption schedule and per unit and per square foot costs for each land use type, as derived in Table A-6.

Fire cost estimates based on the cost of two fire stations. Stations are expected to gradually increase staffing and service levels on an annual basis as development occurs. Station one to anticipated to begin operating in 2011/12 while station two is estimated to begin operating in 2017/18.

[3] Includes a 5% contingency to account for the possibility of a reduced level of projected development.

Table B-9
Sutter Pointe Specific Plan
Urban Services Plan
Annual Services Cost Allocation: Law Enforcement

Law Enforcement

Item	Land Uses		Cost Allocation Basis		Law Enforcement Cost Allocation		
	Residential Units	Building Sq. Ft. at Residential Buildout	Persons Served [1]	Distribution of Persons Served	Net Cost Assignment	Per Unit	Per Sq. Ft.
<i>Formula</i>	<i>A</i>	<i>B</i>	<i>C</i>	<i>D</i>	<i>E = Total Cost*D</i>	<i>F = E/A</i>	<i>G = E/B</i>
Residential Development							
Single-Family							
Low-Density	1,461	-	4,280	7.0%	\$273,392	\$187	-
Medium-Density	12,014	-	33,280	54.1%	\$2,125,812	\$177	-
Subtotal Single-Family	13,475		37,560	61.0%	\$2,399,204		
Multifamily							
Mixed Use [2]	599	-	1,380	2.2%	\$88,150	\$147	-
High-Density	3,426	-	7,880	12.8%	\$503,347	\$147	-
Affordable Housing [3]	-	-	-	-	-	-	-
Subtotal Multifamily	4,025		9,260	15.0%	\$591,497		
Total Residential Development	17,500		46,820	76.0%	\$2,990,701		
Nonresidential Development							
Commercial Retail	-	2,046,000	2,275	3.7%	\$145,319	-	\$0.07
Office	-	1,083,600	2,165	3.5%	\$138,293	-	\$0.13
Industrial	-	20,622,000	10,310	16.7%	\$658,567	-	\$0.03
Total Nonresidential Development	-	23,751,600	14,750	24.0%	\$942,179		
Total [4] [5]	17,500	23,751,600	61,570	100.0%	\$3,932,880		

"law_alloc"

Source: EPS and Sutter Pointe Revised Conceptual Land Use Plan (2/7/2008).

[1] For this service, per persons served is equal to 100% of residents and 50% of employees. Derived in Table A-10.

[2] Mixed-Use Overlay acreage is counted under Nonresidential Development.

[3] Refers to set aside units for affordable housing. Affordable units are currently excluded from this analysis.

[4] Net costs for each service are derived from Table A-5 .

[5] Includes Highway Patrol costs.

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Table B-10
Sutter Pointe Specific Plan
Urban Services Plan
Projected Annual Surplus/(Shortfall): Law Enforcement (Constant 2008\$)

Law Enforcement

Year	Units [1]		Nonresidential Sq. Ft. [1]		Net Annual Costs [2]			Assess./Special Tax Revenues [3]			Annual Surplus/(Shortfall)
	Annual	Cumulative	Annual	Cumulative	Residential	Nonresidential	Annual Total	Residential	Nonresidential	Total	
2011/12	0	0	0	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2012/13	674	674	1,133,400	1,133,400	(\$119,960)	(\$40,194)	(\$160,155)	\$125,958	\$42,204	\$168,162	\$8,008
2013/14	1,154	1,827	1,133,400	2,266,800	(\$310,487)	(\$80,389)	(\$390,876)	\$326,012	\$84,408	\$410,420	\$19,544
2014/15	1,154	2,981	1,193,600	3,460,400	(\$501,014)	(\$128,266)	(\$629,280)	\$526,065	\$134,679	\$660,744	\$31,464
2015/16	854	3,835	1,193,600	4,654,000	(\$647,466)	(\$176,143)	(\$823,609)	\$679,840	\$184,950	\$864,790	\$41,180
2016/17	854	4,689	1,193,600	5,847,600	(\$793,918)	(\$224,020)	(\$1,017,939)	\$833,614	\$235,221	\$1,068,836	\$50,897
2017/18	854	5,543	1,193,600	7,041,200	(\$940,371)	(\$271,898)	(\$1,212,268)	\$987,389	\$285,493	\$1,272,882	\$60,613
2018/19	854	6,397	1,193,600	8,234,800	(\$1,086,823)	(\$319,775)	(\$1,406,598)	\$1,141,164	\$335,764	\$1,476,928	\$70,330
2019/20	854	7,251	1,193,600	9,428,400	(\$1,233,275)	(\$367,652)	(\$1,600,927)	\$1,294,939	\$386,035	\$1,680,973	\$80,046
2020/21	854	8,105	1,193,600	10,622,000	(\$1,379,727)	(\$415,529)	(\$1,795,257)	\$1,448,713	\$436,306	\$1,885,019	\$89,763
2021/22	854	8,959	1,193,600	11,815,600	(\$1,526,179)	(\$463,407)	(\$1,989,586)	\$1,602,488	\$486,577	\$2,089,065	\$99,479
2022/23	854	9,813	1,193,600	13,009,200	(\$1,672,631)	(\$511,284)	(\$2,183,915)	\$1,756,263	\$536,848	\$2,293,111	\$109,196
2023/24	854	10,667	1,193,600	14,202,800	(\$1,819,083)	(\$559,161)	(\$2,378,245)	\$1,910,038	\$587,119	\$2,497,157	\$118,912
2024/25	854	11,522	1,193,600	15,396,400	(\$1,965,536)	(\$607,038)	(\$2,572,574)	\$2,063,812	\$637,390	\$2,701,203	\$128,629
2025/26	854	12,376	1,193,600	16,590,000	(\$2,111,988)	(\$654,916)	(\$2,766,904)	\$2,217,587	\$687,662	\$2,905,249	\$138,345
2026/27	854	13,230	1,193,600	17,783,600	(\$2,258,440)	(\$702,793)	(\$2,961,233)	\$2,371,362	\$737,933	\$3,109,295	\$148,062
2027/28	854	14,084	1,193,600	18,977,200	(\$2,404,892)	(\$750,670)	(\$3,155,562)	\$2,525,137	\$788,204	\$3,313,340	\$157,778
2028/29	854	14,938	1,193,600	20,170,800	(\$2,551,344)	(\$798,548)	(\$3,349,892)	\$2,678,911	\$838,475	\$3,517,386	\$167,495
2029/30	854	15,792	1,193,600	21,364,400	(\$2,697,796)	(\$846,425)	(\$3,544,221)	\$2,832,686	\$888,746	\$3,721,432	\$177,211
2030/31	854	16,646	1,193,600	22,558,000	(\$2,844,249)	(\$894,302)	(\$3,738,551)	\$2,986,461	\$939,017	\$3,925,478	\$186,928
2031/32	854	17,500	1,193,600	23,751,600	(\$2,990,701)	(\$942,179)	(\$3,932,880)	\$3,140,236	\$989,288	\$4,129,524	\$196,644
2032/33 +	0	0	25,961,400	25,961,400	(\$2,990,701)	(\$2,150,784)	(\$5,141,484)	\$3,140,236	\$2,258,323	\$5,398,559	\$257,074

"sheriff_cf"

Source: EPS.

[1] Land use totals based on EPS' preliminary estimated annual absorption schedule for each land use type, as calculated in Table A-8 and Table A-9.

[2] Cost calculation based on the annual absorption schedule and per unit and per square foot costs for each land use type, as derived in Table A-6.

Includes Highway Patrol costs.

[3] Includes a 5% contingency to account for the possibility of a reduced level of projected development.

Table B-11
Sutter Pointe Specific Plan
Urban Services Plan
Annual Services Cost Allocation: Library

Library

Item	Land Uses	Cost Allocation Basis		Library Cost Allocation		
	Residential Units	Persons Served [1]	Distribution of Persons Served	Net Cost Assignment	Per Unit	Per Sq. Ft.
<i>Formula</i>	<i>A</i>	<i>B</i>	<i>C</i>	<i>D= Total Cost * C</i>	<i>E = D/A</i>	<i>F = E/B</i>
Residential Development						
Single-Family						
Low-Density	1,461	4,280	9.1%	\$32,100	\$22	-
Medium-Density	12,014	33,280	71.1%	\$249,600	\$21	-
Subtotal Single-Family	13,475	37,560	80.2%	\$281,700		
Multifamily						
Mixed Use [2]	599	1,380	2.9%	\$10,350	\$17	-
High-Density	3,426	7,880	16.8%	\$59,100	\$17	-
Affordable Housing [3]	-	-	-	-	-	-
Subtotal Multifamily	4,025	9,260	19.8%	\$69,450		
Total [4]	17,500	46,820	100.0%	\$351,150		

"library_alloc"

Source: EPS and Sutter Pointe Revised Conceptual Land Use Plan (2/7/2008).

[1] For this service, per persons served is equal to 100% of residents. Derived in Table A-10. Employees are assumed to not receive library services and are thus excluded. Weighting based on EPS analyses of service usage by land use.

[2] Mixed-Use Overlay acreage is counted under Nonresidential Development.

[3] Refers to set aside units for affordable housing. Affordable units are currently excluded from this analysis.

[4] Net costs for each service are derived from Table A-5 .

Table B-12
Sutter Pointe Specific Plan
Urban Services Plan
Projected Annual Surplus/(Shortfall): Library Services (Constant 2006\$)

Library Services

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Year	Units [1]		Net Annual Costs [2]			Assess./Special Tax Revenues [3]			Annual Surplus/(Shortfall)
	Annual	Cumulative	Residential	Nonresidential	Annual Total	Residential	Nonresidential	Total	
2011/12	0	0	\$0	-	\$0	\$0	-	\$0	\$0
2012/13	674	674	(\$14,085)	-	(\$14,085)	\$14,789	-	\$14,789	\$704
2013/14	1,154	1,827	(\$36,456)	-	(\$36,456)	\$38,278	-	\$38,278	\$1,823
2014/15	1,154	2,981	(\$58,826)	-	(\$58,826)	\$61,767	-	\$61,767	\$2,941
2015/16	854	3,835	(\$76,022)	-	(\$76,022)	\$79,823	-	\$79,823	\$3,801
2016/17	854	4,689	(\$93,217)	-	(\$93,217)	\$97,878	-	\$97,878	\$4,661
2017/18	854	5,543	(\$110,413)	-	(\$110,413)	\$115,933	-	\$115,933	\$5,521
2018/19	854	6,397	(\$127,608)	-	(\$127,608)	\$133,989	-	\$133,989	\$6,380
2019/20	854	7,251	(\$144,804)	-	(\$144,804)	\$152,044	-	\$152,044	\$7,240
2020/21	854	8,105	(\$161,999)	-	(\$161,999)	\$170,099	-	\$170,099	\$8,100
2021/22	854	8,959	(\$179,195)	-	(\$179,195)	\$188,154	-	\$188,154	\$8,960
2022/23	854	9,813	(\$196,390)	-	(\$196,390)	\$206,210	-	\$206,210	\$9,820
2023/24	854	10,667	(\$213,586)	-	(\$213,586)	\$224,265	-	\$224,265	\$10,679
2024/25	854	11,522	(\$230,781)	-	(\$230,781)	\$242,320	-	\$242,320	\$11,539
2025/26	854	12,376	(\$247,977)	-	(\$247,977)	\$260,376	-	\$260,376	\$12,399
2026/27	854	13,230	(\$265,172)	-	(\$265,172)	\$278,431	-	\$278,431	\$13,259
2027/28	854	14,084	(\$282,368)	-	(\$282,368)	\$296,486	-	\$296,486	\$14,118
2028/29	854	14,938	(\$299,563)	-	(\$299,563)	\$314,542	-	\$314,542	\$14,978
2029/30	854	15,792	(\$316,759)	-	(\$316,759)	\$332,597	-	\$332,597	\$15,838
2030/31	854	16,646	(\$333,954)	-	(\$333,954)	\$350,652	-	\$350,652	\$16,698
2031/32	854	17,500	(\$351,150)	-	(\$351,150)	\$368,708	-	\$368,708	\$17,558
2032/33 +	0	0	(\$351,150)	-	(\$351,150)	\$368,708	-	\$368,708	\$17,558

"library_cf"

Source: EPS.

- [1] Land use totals based on EPS' preliminary estimated annual absorption schedule for each land use type, as calculated in Table A-8 and Table A-9. Employees are assumed to not receive library services. Therefore, nonresidential land uses are excluded from this analysis.
- [2] Cost calculation based on the annual absorption schedule and per unit and per square foot costs for each land use type, as derived in Table A-6.
- [3] Includes a 5% contingency to account for the possibility of a reduced level of projected development.

Table B-13
Sutter Pointe Specific Plan
Urban Services Plan
Annual Services Cost Allocation: Road Maintenance

Road Maintenance

Item	Land Uses		Cost Allocation Basis			Road Maintenance Cost Allocation		
	Residential Units	Building Sq. Ft. at Residential Buildout	Daily Trip Ends per Unit/Sq. Ft. [1]	Daily Trips	Distribution of Trips	Net Cost Assignment	Per Unit	Per Sq. Ft.
<i>Formula</i>	<i>A</i>	<i>B</i>	<i>C</i>	<i>D=A*C or B*C / 1,000 sq. ft.</i>	<i>E=D/Total Trips</i>	<i>F=Total Cost*E</i>	<i>G=F/A</i>	<i>H=F/B</i>
Residential Development			<i>per unit</i>					
Single-Family								
Low-Density	1,461	-	1.00	1,461	3.1%	\$0	\$0	-
Medium-Density	12,014	-	1.00	12,014	25.7%	\$0	\$0	-
Subtotal Single-Family	13,475			13,475	28.8%	\$0		
Multifamily								
Mixed Use [2]	599	-	0.53	317	0.7%	\$0	\$0	-
High-Density	3,426	-	0.53	1,816	3.9%	\$0	\$0	-
Affordable Housing [3]	-	-	0.53	-	0.0%	-	-	-
Subtotal Multifamily	4,025			2,133	4.6%	\$0		
Total Residential Development	17,500	-		15,608	33.3%	\$0		
Nonresidential Development			<i>per 1,000 sq. ft.</i>					
Commercial Retail	-	2,046,000	2.13	4,358	9.3%	\$0	-	\$0.00
Office	-	1,083,600	1.37	1,485	3.2%	\$0	-	\$0.00
Industrial	-	20,622,000	1.23	25,365	54.2%	\$0	-	\$0.00
Total Nonresidential Development	-	23,751,600		31,208	66.7%	\$0		
Total [4]	17,500	23,751,600		46,816	100.0%	\$0		

"roads_alloc"

Source: EPS and Sutter Pointe Revised Conceptual Land Use Plan (2/7/2008).

- [1] Peak hour trips per unit/acre based on usage rates from comparable projects.
- [2] Mixed-Use Overlay acreage is counted under Nonresidential Development.
- [3] Refers to set aside units for affordable housing. Affordable units are currently excluded from this analysis.
- [4] Net costs for each service are derived from Table A-5 .

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Road Maintenance

Table B-14
Sutter Pointe Specific Plan
Urban Services Plan
Projected Annual Surplus/(Shortfall): Road Maintenance (Constant 2006\$)

Year	Units [1]		Nonresidential Sq. Ft. [1]		Net Annual Costs [2]			Assess./Special Tax Revenues [3]			Annual Surplus/(Shortfall)
	Annual	Cumulative	Annual	Cumulative	Residential	Nonresidential	Annual Total	Residential	Nonresidential	Total	
2011/12	0	0	0	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2012/13	674	674	1,133,400	1,133,400	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2013/14	1,154	1,827	1,133,400	2,266,800	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2014/15	1,154	2,981	1,193,600	3,460,400	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2015/16	854	3,835	1,193,600	4,654,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2016/17	854	4,689	1,193,600	5,847,600	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2017/18	854	5,543	1,193,600	7,041,200	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2018/19	854	6,397	1,193,600	8,234,800	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2019/20	854	7,251	1,193,600	9,428,400	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2020/21	854	8,105	1,193,600	10,622,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2021/22	854	8,959	1,193,600	11,815,600	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2022/23	854	9,813	1,193,600	13,009,200	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2023/24	854	10,667	1,193,600	14,202,800	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2024/25	854	11,522	1,193,600	15,396,400	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2025/26	854	12,376	1,193,600	16,590,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2026/27	854	13,230	1,193,600	17,783,600	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2027/28	854	14,084	1,193,600	18,977,200	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2028/29	854	14,938	1,193,600	20,170,800	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2029/30	854	15,792	1,193,600	21,364,400	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2030/31	854	16,646	1,193,600	22,558,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2031/32	854	17,500	1,193,600	23,751,600	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2032/33 +	0	0	25,961,400	49,713,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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"road_cf"

Source: EPS.

[1] Land use totals based on EPS' preliminary estimated annual absorption schedule for each land use type, as calculated in Table A-8 and Table A-9.
 [2] Cost calculation based on the annual absorption schedule and per unit and per square foot costs for each land use type, as derived in Table A-6.
 [3] Includes a 5% contingency to account for the possibility of a reduced level of projected development.

Table B-15
Sutter Pointe Specific Plan
Urban Services Plan
Annual Services Cost Allocation: Drainage Maintenance

Item	Land Uses			Cost Allocation Basis	Drainage Maintenance Cost Allocation		
	Developable Acres	Residential Units	Building Sq. Ft. at Residential Buildout	Distribution of Acreage [1]	Net Cost Assignment	Per Unit	Per Sq. Ft.
<i>Formula</i>	<i>A</i>	<i>B</i>	<i>C</i>	<i>D = C/Total Acreage</i>	<i>E=Total Cost*D</i>	<i>F=E/B</i>	<i>G=E/C</i>
Residential Development							
Single-Family							
Low-Density	512	1,461	-	9.2%	\$68,406	\$47	-
Medium-Density	1,950	12,014	-	35.1%	\$260,356	\$22	-
Subtotal Single-Family	2,463	13,475		44.3%	\$328,762		
Multifamily							
Mixed Use [2]	0	599	-	0.0%	\$0	\$0	-
High-Density	188	3,426	-	3.4%	\$25,045	\$7	-
Affordable Housing [3]	-	-	-	-	-	-	-
Subtotal Multifamily	188	4,025		3.4%	\$25,045		
Total Residential Development	2,650	17,500		47.6%	\$353,807		
Nonresidential Development							
Commercial Retail	319	-	2,046,000	5.7%	\$42,547	-	\$0.02
Office	257	-	1,083,600	4.6%	\$34,243	-	\$0.03
Industrial	2,338	-	20,622,000	42.0%	\$312,114	-	\$0.02
Total Nonresidential Development	2,913	-	23,751,600	52.4%	\$388,905		
Total [4]	5,563	17,500	23,751,600	100.0%	\$742,712		

"drainage_alloc"

Source: EPS and Sutter Pointe Revised Conceptual Land Use Plan (2/7/2008).

[1] For this service, cost is assigned on the basis of the percentage share of acreage dedicated to each land use type.

[2] Cost allocation of Mixed-Use Overlay acreage assumes a breakdown of 20% residential and 80% nonresidential land uses.

[3] Refers to set aside units for affordable housing. Affordable units are currently excluded from this analysis.

[4] Net costs for each service are derived from Table A-5 .

Drainage Maintenance

Table B-16
Sutter Pointe Specific Plan
Urban Services Plan
Projected Annual Surplus/(Shortfall): Drainage Maintenance (Constant 2006\$)

Year	Units [1]		Nonresidential Sq. Ft. [1]		Net Annual Costs [2]			Assess./Special Tax Revenues [3]			Annual Surplus/(Shortfall)
	Annual	Cumulative	Annual	Cumulative	Residential	Nonresidential	Annual Total	Residential	Nonresidential	Total	
2011/12	0	0	0	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2012/13	674	674	1,133,400	1,133,400	(\$16,438)	(\$17,733)	(\$34,171)	\$17,260	\$18,620	\$35,880	\$1,709
2013/14	1,154	1,827	1,133,400	2,266,800	(\$34,194)	(\$35,466)	(\$69,661)	\$35,904	\$37,239	\$73,144	\$3,483
2014/15	1,154	2,981	1,193,600	3,460,400	(\$51,951)	(\$55,102)	(\$107,052)	\$54,548	\$57,857	\$112,405	\$5,353
2015/16	854	3,835	1,193,600	4,654,000	(\$69,707)	(\$74,737)	(\$144,444)	\$73,192	\$78,474	\$151,666	\$7,222
2016/17	854	4,689	1,193,600	5,847,600	(\$87,463)	(\$94,373)	(\$181,836)	\$91,836	\$99,091	\$190,928	\$9,092
2017/18	854	5,543	1,193,600	7,041,200	(\$105,219)	(\$114,008)	(\$219,227)	\$110,480	\$119,708	\$230,189	\$10,961
2018/19	854	6,397	1,193,600	8,234,800	(\$122,976)	(\$133,644)	(\$256,619)	\$129,124	\$140,326	\$269,450	\$12,831
2019/20	854	7,251	1,193,600	9,428,400	(\$140,732)	(\$153,279)	(\$294,011)	\$147,769	\$160,943	\$308,712	\$14,701
2020/21	854	8,105	1,193,600	10,622,000	(\$158,488)	(\$172,915)	(\$331,403)	\$166,413	\$181,560	\$347,973	\$16,570
2021/22	854	8,959	1,193,600	11,815,600	(\$176,244)	(\$192,550)	(\$368,794)	\$185,057	\$202,177	\$387,234	\$18,440
2022/23	854	9,813	1,193,600	13,009,200	(\$194,001)	(\$212,185)	(\$406,186)	\$203,701	\$222,795	\$426,496	\$20,309
2023/24	854	10,667	1,193,600	14,202,800	(\$211,757)	(\$231,821)	(\$443,578)	\$222,345	\$243,412	\$465,757	\$22,179
2024/25	854	11,522	1,193,600	15,396,400	(\$229,513)	(\$251,456)	(\$480,970)	\$240,989	\$264,029	\$505,018	\$24,048
2025/26	854	12,376	1,193,600	16,590,000	(\$247,270)	(\$271,092)	(\$518,361)	\$259,633	\$284,647	\$544,280	\$25,918
2026/27	854	13,230	1,193,600	17,783,600	(\$265,026)	(\$290,727)	(\$555,753)	\$278,277	\$305,264	\$583,541	\$27,788
2027/28	854	14,084	1,193,600	18,977,200	(\$282,782)	(\$310,363)	(\$593,145)	\$296,921	\$325,881	\$622,802	\$29,657
2028/29	854	14,938	1,193,600	20,170,800	(\$300,538)	(\$329,998)	(\$630,537)	\$315,565	\$346,498	\$662,064	\$31,527
2029/30	854	15,792	1,193,600	21,364,400	(\$318,295)	(\$349,634)	(\$667,928)	\$334,209	\$367,116	\$701,325	\$33,396
2030/31	854	16,646	1,193,600	22,558,000	(\$336,051)	(\$369,269)	(\$705,320)	\$352,853	\$387,733	\$740,586	\$35,266
2031/32	854	17,500	1,193,600	23,751,600	(\$353,807)	(\$388,905)	(\$742,712)	\$371,497	\$408,350	\$779,848	\$37,136
2032/33 +	0	0	25,961,400	25,961,400	(\$353,807)	(\$844,958)	(\$1,198,765)	\$371,497	\$887,206	\$1,258,704	\$59,938

"drainage_cf"

Source: EPS.

- [1] Land use totals based on EPS' preliminary estimated annual absorption schedule for each land use type, as calculated in Table A-8 and Table A-9.
- [2] Cost calculation based on the annual absorption schedule and per unit and per square foot costs for each land use type, as derived in Table A-6.
- [3] Includes a 5% contingency to account for the possibility of a reduced level of projected development.

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Table B-17
Sutter Pointe Specific Plan
Urban Services Plan
Annual Services Cost Allocation: Transit

Transit

Item	Land Uses		Cost Allocation Basis		Transit Cost Allocation		
	Residential Units	Building Sq. Ft. at Residential Buildout	Persons Served [1]	Distribution of Persons Served	Net Cost Assignment	Per Unit	Per Sq. Ft.
<i>Formula</i>	<i>A</i>	<i>B</i>	<i>C</i>	<i>D</i>	<i>E = Total Cost*D</i>	<i>F = E/A</i>	<i>G = E/B</i>
Residential Development							
Single-Family							
Low-Density	1,461	-	4,280	8.6%	\$90,592	\$62	-
Medium-Density	12,014	-	33,280	66.9%	\$704,417	\$59	-
Subtotal Single-Family	13,475		37,560	75.5%	\$795,009		
Multifamily							
Mixed Use [2]	599	-	1,380	2.8%	\$29,210	\$49	-
High-Density	3,426	-	7,880	15.8%	\$166,791	\$49	-
Affordable Housing [3]	-	-	-	-	-	-	-
Subtotal Multifamily	4,025		9,260	18.6%	\$196,001		
Total Residential Development	17,500		46,820	94.1%	\$991,009		
Nonresidential Development							
Commercial Retail	-	2,046,000	455	0.9%	\$9,631	-	\$0.005
Office	-	1,083,600	433	0.9%	\$9,165	-	\$0.008
Industrial	-	20,622,000	2,062	4.1%	\$43,645	-	\$0.002
Total Nonresidential Development	-	23,751,600	2,950	5.9%	\$62,441		
Total [4]	17,500	23,751,600	49,770	100.0%	\$1,053,450		

"transit_alloc"

Source: EPS and Sutter Pointe Revised Conceptual Land Use Plan (2/7/2008).

[1] For this service, per persons served is equal to 100% of residents and 10% of employees. Derived in Table A-10.

[2] Mixed-Use Overlay acreage is counted under Nonresidential Development.

[3] Refers to set aside units for affordable housing. Affordable units are currently excluded from this analysis.

[4] Net costs for each service are derived from Table A-5 .

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Transit Service

Table B-18
Sutter Pointe Specific Plan
Urban Services Plan
Projected Annual Surplus/(Shortfall): Transit Service (Constant 2008\$)

Year	Units [1]		Nonresidential Sq. Ft. [1]		Net Annual Costs [2]			Assess./Special Tax Revenues [3]			Annual Surplus/(Shortfall)
	Annual	Cumulative	Annual	Cumulative	Residential	Nonresidential	Annual Total	Residential	Nonresidential	Total	
2011/12	0	0	0	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2012/13	674	674	1,133,400	1,133,400	(\$39,750)	(\$2,664)	(\$42,414)	\$41,738	\$2,797	\$44,535	\$2,121
2013/14	1,154	1,827	1,133,400	2,266,800	(\$102,884)	(\$5,328)	(\$108,212)	\$108,028	\$5,594	\$113,622	\$5,411
2014/15	1,154	2,981	1,193,600	3,460,400	(\$166,018)	(\$8,501)	(\$174,518)	\$174,319	\$8,926	\$183,244	\$8,726
2015/16	854	3,835	1,193,600	4,654,000	(\$214,547)	(\$11,673)	(\$226,220)	\$225,274	\$12,257	\$237,531	\$11,311
2016/17	854	4,689	1,193,600	5,847,600	(\$263,076)	(\$14,846)	(\$277,922)	\$276,229	\$15,589	\$291,818	\$13,896
2017/18	854	5,543	1,193,600	7,041,200	(\$311,605)	(\$18,019)	(\$329,624)	\$327,185	\$18,920	\$346,105	\$16,481
2018/19	854	6,397	1,193,600	8,234,800	(\$360,133)	(\$21,192)	(\$381,326)	\$378,140	\$22,252	\$400,392	\$19,066
2019/20	854	7,251	1,193,600	9,428,400	(\$408,662)	(\$24,365)	(\$433,028)	\$429,095	\$25,584	\$454,679	\$21,651
2020/21	854	8,105	1,193,600	10,622,000	(\$457,191)	(\$27,538)	(\$484,730)	\$480,051	\$28,915	\$508,966	\$24,236
2021/22	854	8,959	1,193,600	11,815,600	(\$505,720)	(\$30,711)	(\$536,431)	\$531,006	\$32,247	\$563,253	\$26,822
2022/23	854	9,813	1,193,600	13,009,200	(\$554,249)	(\$33,884)	(\$588,133)	\$581,962	\$35,578	\$617,540	\$29,407
2023/24	854	10,667	1,193,600	14,202,800	(\$602,778)	(\$37,057)	(\$639,835)	\$632,917	\$38,910	\$671,827	\$31,992
2024/25	854	11,522	1,193,600	15,396,400	(\$651,307)	(\$40,230)	(\$691,537)	\$683,872	\$42,242	\$726,114	\$34,577
2025/26	854	12,376	1,193,600	16,590,000	(\$699,836)	(\$43,403)	(\$743,239)	\$734,828	\$45,573	\$780,401	\$37,162
2026/27	854	13,230	1,193,600	17,783,600	(\$748,365)	(\$46,576)	(\$794,941)	\$785,783	\$48,905	\$834,688	\$39,747
2027/28	854	14,084	1,193,600	18,977,200	(\$796,894)	(\$49,749)	(\$846,643)	\$836,738	\$52,236	\$888,975	\$42,332
2028/29	854	14,938	1,193,600	20,170,800	(\$845,423)	(\$52,922)	(\$898,344)	\$887,694	\$55,568	\$943,262	\$44,917
2029/30	854	15,792	1,193,600	21,364,400	(\$893,951)	(\$56,095)	(\$950,046)	\$938,649	\$58,900	\$997,549	\$47,502
2030/31	854	16,646	1,193,600	22,558,000	(\$942,480)	(\$59,268)	(\$1,001,748)	\$989,604	\$62,231	\$1,051,836	\$50,087
2031/32	854	17,500	1,193,600	23,751,600	(\$991,009)	(\$62,441)	(\$1,053,450)	\$1,040,560	\$65,563	\$1,106,123	\$52,673
2032/33 +	0	0	25,961,400	25,961,400	(\$991,009)	(\$142,538)	(\$1,133,547)	\$1,040,560	\$149,665	\$1,190,225	\$56,677

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"transit_cf"

Source: EPS.

[1] Land use totals based on EPS' preliminary estimated annual absorption schedule for each land use type, as calculated in Table A-8 and Table A-9.
 [2] Cost calculation based on the annual absorption schedule and per unit and per square foot costs for each land use type, as derived in Table A-6.
 [3] Includes a 5% contingency to account for the possibility of a reduced level of projected development.

Table B-19
Sutter Pointe Specific Plan
Urban Services Plan
Annual Services Cost Allocation: Lighting & Landscaping

Lighting & Landscaping

Item	Land Uses		Cost Allocation Basis		Lighting & Landscaping Cost Allocation		
	Residential Units	Building Sq. Ft. at Residential Buildout	Persons Served [1]	Distribution of Persons Served	Net Cost Assignment	Per Unit	Per Sq. Ft.
Formula	A	B	C	D	E = Total Cost * D	F = E/A	G = E/B
Residential Development							
Single-Family							
Low-Density	1,461	-	4,280	9.0%	\$840,067	\$575	-
Medium-Density	12,014	-	33,280	69.8%	\$6,532,110	\$544	-
Subtotal Single-Family	13,475		37,560	78.7%	\$7,372,177		
Multifamily							
Mixed Use [2]	599	-	1,380	2.9%	\$270,863	\$452	-
High-Density	3,426	-	7,880	16.5%	\$1,546,666	\$451	-
Affordable Housing [3]	-	-	-	-	-	-	-
Subtotal Multifamily	4,025		9,260	19.4%	\$1,817,528		
Total Residential Development	17,500		46,820	98.1%	\$9,189,706		
Nonresidential Development							
Commercial Retail	-	2,046,000	455	1.0%	\$89,306	-	\$0.04
Office	-	1,083,600	433	0.9%	\$84,988	-	\$0.08
Industrial	-	20,622,000	-	-	-	-	-
Total Nonresidential Development	-	23,751,600	888	1.9%	\$174,294		
Total [4]	17,500	23,751,600	47,708	100.0%	\$9,364,000		

Source: EPS and Sutter Pointe Revised Conceptual Land Use Plan (2/7/2008).

"LL_alloc"

[1] For this service, per persons served is equal to 100% of residents and 10% of all employees other than industrial. Industrial is considered a negligible user of lighting and landscaping services and is thus excluded from this analysis. Derived in Table A-10.

[2] Mixed-Use Overlay acreage is counted under Nonresidential Development.

[3] Refers to set aside units for affordable housing. Affordable units are currently excluded from this analysis.

[4] Net costs for each service are derived from Table A-5 .

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Lighting & Landscaping

Table B-20
Sutter Pointe Specific Plan
Urban Services Plan
Projected Annual Surplus/(Shortfall): Lighting and Landscaping Maintenance (Constant 2008\$)

Year	Units [1]		Nonresidential Sq. Ft. [1]		Net Annual Costs [2]			Assess./Special Tax Revenues [3]			Annual Surplus/(Shortfall)
	Annual	Cumulative	Annual	Cumulative	Residential	Nonresidential	Annual Total	Residential	Nonresidential	Total	
2011/12	0	0	0	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2012/13	674	674	1,133,400	1,133,400	(\$368,609)	(\$4,465)	(\$373,074)	\$387,039	\$4,689	\$391,728	\$18,654
2013/14	1,154	1,827	1,133,400	2,266,800	(\$954,053)	(\$8,931)	(\$962,983)	\$1,001,755	\$9,377	\$1,011,132	\$48,149
2014/15	1,154	2,981	1,193,600	3,460,400	(\$1,539,496)	(\$18,117)	(\$1,557,614)	\$1,616,471	\$19,023	\$1,635,494	\$77,881
2015/16	854	3,835	1,193,600	4,654,000	(\$1,989,509)	(\$27,304)	(\$2,016,813)	\$2,088,984	\$28,670	\$2,117,654	\$100,841
2016/17	854	4,689	1,193,600	5,847,600	(\$2,439,521)	(\$36,491)	(\$2,476,012)	\$2,561,497	\$38,316	\$2,599,813	\$123,801
2017/18	854	5,543	1,193,600	7,041,200	(\$2,889,533)	(\$45,678)	(\$2,935,211)	\$3,034,010	\$47,962	\$3,081,972	\$146,761
2018/19	854	6,397	1,193,600	8,234,800	(\$3,339,546)	(\$54,865)	(\$3,394,411)	\$3,506,523	\$57,608	\$3,564,131	\$169,721
2019/20	854	7,251	1,193,600	9,428,400	(\$3,789,558)	(\$64,052)	(\$3,853,610)	\$3,979,036	\$67,254	\$4,046,290	\$192,680
2020/21	854	8,105	1,193,600	10,622,000	(\$4,239,570)	(\$73,239)	(\$4,312,809)	\$4,451,549	\$76,901	\$4,528,449	\$215,640
2021/22	854	8,959	1,193,600	11,815,600	(\$4,689,583)	(\$82,426)	(\$4,772,008)	\$4,924,062	\$86,547	\$5,010,608	\$238,600
2022/23	854	9,813	1,193,600	13,009,200	(\$5,139,595)	(\$91,612)	(\$5,231,207)	\$5,396,575	\$96,193	\$5,492,768	\$261,560
2023/24	854	10,667	1,193,600	14,202,800	(\$5,589,607)	(\$100,799)	(\$5,690,406)	\$5,869,088	\$105,839	\$5,974,927	\$284,520
2024/25	854	11,522	1,193,600	15,396,400	(\$6,039,619)	(\$109,986)	(\$6,149,606)	\$6,341,600	\$115,486	\$6,457,086	\$307,480
2025/26	854	12,376	1,193,600	16,590,000	(\$6,489,632)	(\$119,173)	(\$6,608,805)	\$6,814,113	\$125,132	\$6,939,245	\$330,440
2026/27	854	13,230	1,193,600	17,783,600	(\$6,939,644)	(\$128,360)	(\$7,068,004)	\$7,286,626	\$134,778	\$7,421,404	\$353,400
2027/28	854	14,084	1,193,600	18,977,200	(\$7,389,656)	(\$137,547)	(\$7,527,203)	\$7,759,139	\$144,424	\$7,903,563	\$376,360
2028/29	854	14,938	1,193,600	20,170,800	(\$7,839,669)	(\$146,734)	(\$7,986,402)	\$8,231,652	\$154,070	\$8,385,723	\$399,320
2029/30	854	15,792	1,193,600	21,364,400	(\$8,289,681)	(\$155,921)	(\$8,445,602)	\$8,704,165	\$163,717	\$8,867,882	\$422,280
2030/31	854	16,646	1,193,600	22,558,000	(\$8,739,693)	(\$165,107)	(\$8,904,801)	\$9,176,678	\$173,363	\$9,350,041	\$445,240
2031/32	854	17,500	1,193,600	23,751,600	(\$9,189,706)	(\$174,294)	(\$9,364,000)	\$9,649,191	\$183,009	\$9,832,200	\$468,200
2032/33 +	0	0	25,961,400	25,961,400	(\$9,189,706)	(\$509,122)	(\$9,698,827)	\$9,649,191	\$534,578	\$10,183,769	\$484,941

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"LL_cf"

Source: EPS.

[1] Land use totals based on EPS' preliminary estimated annual absorption schedule for each land use type, as calculated in Table A-8 and Table A-9.
 [2] Cost calculation based on the annual absorption schedule and per unit and per square foot costs for each land use type, as derived in Table A-6.
 [3] Includes a 5% contingency to account for the possibility of a reduced level of projected development.

APPENDIX C

CASH FLOW SUMMARY

Table C-1	Summary of Estimated Net Annual Costs and Revenues at Residential Buildout.....	C-1
Table C-2	Summary of Estimated Net Annual Costs.....	C-2
Table C-3	Annual Special Tax/Assessment Revenue Summary	C-3
Table C-4	Preliminary Annual Cash Flow Summary.....	C-4

Table C-1
Sutter Pointe Specific Plan
Urban Services Plan
Summary of Estimated Net Annual Costs and Revenues at Residential Buildout (2008\$)

Urban Services	Net Annual Cost at Res. Buildout [1]	Project Revenue at Res. Buildout		Total Revenue at Res. Buildout	Surplus/ (Deficit)
		Residential Share [1]	Nonresidential Share [1]		
<i>Formula</i>	<i>a</i>	<i>b</i>	<i>c</i>	<i>d = b + c</i>	<i>e = a - d</i>
Administration	(\$622,706)	\$590,000	\$73,000	\$663,000	\$40,294
Park Maintenance	(\$2,809,200)	\$2,620,000	\$330,000	\$2,950,000	\$140,800
Recreation Services	(\$210,690)	\$200,000	\$25,000	\$225,000	\$14,310
Fire Protection Services	(\$2,949,660)	\$2,760,000	\$347,000	\$3,107,000	\$157,340
Law Enforcement	(\$3,932,880)	\$3,150,000	\$989,000	\$4,139,000	\$206,120
Library Services	(\$351,150)	\$369,000	-	\$369,000	\$17,850
Road Maintenance	\$0	\$0	\$0	\$0	\$0
Drainage Maintenance	(\$742,712)	\$371,000	\$408,000	\$779,000	\$36,288
Transit Services	(\$1,053,450)	\$1,040,000	\$66,000	\$1,106,000	\$52,550
Landscaping & Lighting Maintenance	(\$9,364,000)	\$9,650,000	\$184,000	\$9,834,000	\$470,000
Total [2]	(\$22,036,000)	\$20,750,000	\$2,420,000	\$23,170,000	\$1,134,000

"cost_summary"

Source: EPS.

[1] Net costs represent the share of gross services costs covered by the special tax/assessment for services. Calculated in Table A-5.

[2] Rounded.

Table C-2
Sutter Pointe Specific Plan
Urban Services Plan
Summary of Estimated Net Annual Costs (2008\$) [1]

Year	Admin.	Park Maintenance	Recreation Services	Fire Protection Services	Law Enforcement	Library Services	Road Maintenance	Drainage Maintenance	Transit Services	Lighting & Landscaping Maintenance	Total Gross Annual Costs
2011/12	\$0	\$0	\$0	(\$184,354)	\$0	\$0	\$0	\$0	\$0	\$0	(\$184,354)
2012/13	(\$25,155)	(\$113,482)	(\$8,511)	(\$368,708)	(\$160,155)	(\$14,085)	\$0	(\$34,171)	(\$42,414)	(\$373,074)	(\$1,139,754)
2013/14	(\$63,359)	(\$285,830)	(\$21,437)	(\$737,415)	(\$390,876)	(\$36,456)	\$0	(\$69,661)	(\$108,212)	(\$962,983)	(\$2,676,227)
2014/15	(\$102,131)	(\$460,741)	(\$34,556)	(\$1,106,123)	(\$629,280)	(\$58,826)	\$0	(\$107,052)	(\$174,518)	(\$1,557,614)	(\$4,230,841)
2015/16	(\$132,753)	(\$598,886)	(\$44,916)	(\$1,474,830)	(\$823,609)	(\$76,022)	\$0	(\$144,444)	(\$226,220)	(\$2,016,813)	(\$5,538,493)
2016/17	(\$163,375)	(\$737,030)	(\$55,277)	(\$1,474,830)	(\$1,017,939)	(\$93,217)	\$0	(\$181,836)	(\$277,922)	(\$2,476,012)	(\$6,477,439)
2017/18	(\$193,997)	(\$875,175)	(\$65,638)	(\$1,843,538)	(\$1,212,268)	(\$110,413)	\$0	(\$219,227)	(\$329,624)	(\$2,935,211)	(\$7,785,091)
2018/19	(\$224,619)	(\$1,013,320)	(\$75,999)	(\$1,917,279)	(\$1,406,598)	(\$127,608)	\$0	(\$256,619)	(\$381,326)	(\$3,394,411)	(\$8,797,778)
2019/20	(\$255,241)	(\$1,151,464)	(\$86,360)	(\$1,991,021)	(\$1,600,927)	(\$144,804)	\$0	(\$294,011)	(\$433,028)	(\$3,853,610)	(\$9,810,465)
2020/21	(\$285,863)	(\$1,289,609)	(\$96,721)	(\$2,064,762)	(\$1,795,257)	(\$161,999)	\$0	(\$331,403)	(\$484,730)	(\$4,312,809)	(\$10,823,152)
2021/22	(\$316,485)	(\$1,427,754)	(\$107,082)	(\$2,138,504)	(\$1,989,586)	(\$179,195)	\$0	(\$368,794)	(\$536,431)	(\$4,772,008)	(\$11,835,839)
2022/23	(\$347,107)	(\$1,565,898)	(\$117,442)	(\$2,212,245)	(\$2,183,915)	(\$196,390)	\$0	(\$406,186)	(\$588,133)	(\$5,231,207)	(\$12,848,525)
2023/24	(\$377,729)	(\$1,704,043)	(\$127,803)	(\$2,285,987)	(\$2,378,245)	(\$213,586)	\$0	(\$443,578)	(\$639,835)	(\$5,690,406)	(\$13,861,212)
2024/25	(\$408,352)	(\$1,842,187)	(\$138,164)	(\$2,359,728)	(\$2,572,574)	(\$230,781)	\$0	(\$480,970)	(\$691,537)	(\$6,149,606)	(\$14,873,899)
2025/26	(\$438,974)	(\$1,980,332)	(\$148,525)	(\$2,433,470)	(\$2,766,904)	(\$247,977)	\$0	(\$518,361)	(\$743,239)	(\$6,608,805)	(\$15,886,586)
2026/27	(\$469,596)	(\$2,118,477)	(\$158,886)	(\$2,507,211)	(\$2,961,233)	(\$265,172)	\$0	(\$555,753)	(\$794,941)	(\$7,068,004)	(\$16,899,272)
2027/28	(\$500,218)	(\$2,256,621)	(\$169,247)	(\$2,580,953)	(\$3,155,562)	(\$282,368)	\$0	(\$593,145)	(\$846,643)	(\$7,527,203)	(\$17,911,959)
2028/29	(\$530,840)	(\$2,394,766)	(\$179,607)	(\$2,654,694)	(\$3,349,892)	(\$299,563)	\$0	(\$630,537)	(\$898,344)	(\$7,986,402)	(\$18,924,646)
2029/30	(\$561,462)	(\$2,532,911)	(\$189,968)	(\$2,728,436)	(\$3,544,221)	(\$316,759)	\$0	(\$667,928)	(\$950,046)	(\$8,445,602)	(\$19,937,333)
2030/31	(\$592,084)	(\$2,671,055)	(\$200,329)	(\$2,804,608)	(\$3,738,551)	(\$333,954)	\$0	(\$705,320)	(\$1,001,748)	(\$8,904,801)	(\$20,952,451)
2031/32	(\$622,706)	(\$2,809,200)	(\$210,690)	(\$2,949,660)	(\$3,932,880)	(\$351,150)	\$0	(\$742,712)	(\$1,053,450)	(\$9,364,000)	(\$22,036,448)
2032/33 +	(\$712,100)	(\$3,212,483)	(\$240,936)	(\$3,373,107)	(\$5,141,484)	(\$351,150)	\$0	(\$1,198,765)	(\$1,133,547)	(\$9,698,827)	(\$25,062,401)

"gross_annual_costs"

Source: EPS.

[1] Net costs represent the share of gross services costs covered by the special tax/assessment for services. Calculated in Table A-5.

C-2

Table C-3
 Sutter Pointe Specific Plan
 Urban Services Plan
 Annual Special Tax/Assessment Revenue Summary (2008\$)

Year	Special Tax Revenue by Residential Land Use Type					Total Residential Special Tax Revenue	Nonresidential Land Uses at Buildout			Total Nonres. Special Tax Revenue	Total Special Tax Assessment Revenue
	Low Density	Medium Density	Mixed Use [1]	High Density	Affordable Housing [2]		Commercial Retail	Office	Industrial		
	Special Tax per Unit [3]						Special Tax per Building Sq. Ft. [3]				
	\$1,325	\$1,230	\$1,000	\$1,005	-		\$0.21	\$0.36	\$0.08		
2011/12	\$0	\$0	\$0	\$0	-	\$0	\$0	\$0	\$0	\$0	\$0
2012/13	\$96,790	\$738,860	\$0	\$0	-	\$840,000	\$21,031	\$0	\$80,325	\$100,000	\$940,000
2013/14	\$193,580	\$1,477,720	\$299,500	\$181,220	-	\$2,160,000	\$42,062	\$0	\$160,650	\$200,000	\$2,360,000
2014/15	\$290,370	\$2,216,580	\$599,000	\$362,430	-	\$3,470,000	\$63,093	\$21,874	\$240,976	\$330,000	\$3,800,000
2015/16	\$387,170	\$2,955,440	\$599,000	\$543,650	-	\$4,490,000	\$84,124	\$43,747	\$321,301	\$450,000	\$4,940,000
2016/17	\$483,960	\$3,694,310	\$599,000	\$724,870	-	\$5,510,000	\$105,155	\$65,621	\$401,626	\$570,000	\$6,080,000
2017/18	\$580,750	\$4,433,170	\$599,000	\$906,090	-	\$6,520,000	\$126,187	\$87,494	\$481,951	\$700,000	\$7,220,000
2018/19	\$677,540	\$5,172,030	\$599,000	\$1,087,300	-	\$7,540,000	\$147,218	\$109,368	\$562,276	\$820,000	\$8,360,000
2019/20	\$774,330	\$5,910,890	\$599,000	\$1,268,520	-	\$8,560,000	\$168,249	\$131,242	\$642,601	\$940,000	\$9,500,000
2020/21	\$871,120	\$6,649,750	\$599,000	\$1,449,740	-	\$9,570,000	\$189,280	\$153,115	\$722,927	\$1,070,000	\$10,640,000
2021/22	\$967,910	\$7,388,610	\$599,000	\$1,630,960	-	\$10,590,000	\$210,311	\$174,989	\$803,252	\$1,190,000	\$11,780,000
2022/23	\$1,064,700	\$8,127,470	\$599,000	\$1,812,170	-	\$11,610,000	\$231,342	\$196,863	\$883,577	\$1,310,000	\$12,920,000
2023/24	\$1,161,500	\$8,866,330	\$599,000	\$1,993,390	-	\$12,630,000	\$252,373	\$218,736	\$963,902	\$1,440,000	\$14,070,000
2024/25	\$1,258,290	\$9,605,190	\$599,000	\$2,174,610	-	\$13,640,000	\$273,404	\$240,610	\$1,044,227	\$1,560,000	\$15,200,000
2025/26	\$1,355,080	\$10,344,050	\$599,000	\$2,355,830	-	\$14,660,000	\$294,435	\$262,483	\$1,124,552	\$1,680,000	\$16,340,000
2026/27	\$1,451,870	\$11,082,920	\$599,000	\$2,537,040	-	\$15,680,000	\$315,466	\$284,357	\$1,204,878	\$1,800,000	\$17,480,000
2027/28	\$1,548,660	\$11,821,780	\$599,000	\$2,718,260	-	\$16,690,000	\$336,497	\$306,231	\$1,285,203	\$1,930,000	\$18,620,000
2028/29	\$1,645,450	\$12,560,640	\$599,000	\$2,899,480	-	\$17,710,000	\$357,528	\$328,104	\$1,365,528	\$2,050,000	\$19,760,000
2029/30	\$1,742,240	\$13,299,500	\$599,000	\$3,080,700	-	\$18,730,000	\$378,560	\$349,978	\$1,445,853	\$2,170,000	\$20,900,000
2030/31	\$1,839,030	\$14,038,360	\$599,000	\$3,261,910	-	\$19,740,000	\$399,591	\$371,851	\$1,526,178	\$2,300,000	\$22,040,000
2031/32	\$1,935,830	\$14,777,220	\$599,000	\$3,443,130	-	\$20,760,000	\$420,622	\$393,725	\$1,606,503	\$2,420,000	\$23,180,000
2032/33 +	\$1,935,830	\$14,777,220	\$599,000	\$3,443,130	-	\$20,760,000	\$841,243	\$1,531,153	\$3,225,705	\$5,600,000	\$26,360,000

"annual_fee_rev"

Source: EPS.

[1] Mixed-Use Overlay acreage is assumed to be composed of 20% residential and 80% nonresidential uses.

[2] Refers to set aside units for affordable housing. Affordable units are currently excluded from this analysis.

[3] Per-unit and per-sq.-ft. Funding!T62ft. special tax assessment based on services costs summarized in Table A-6 and derived in Appendix B.

Table C-4
Sutter Pointe Specific Plan
Urban Services Plan
Preliminary Annual Cash Flow Summary (2008\$)

Year	Residential Units [1]		Nonres. Sq. Ft. [1]		Beginning Balance [2]	Net Annual Costs	Special Tax/ Assessment Revenue	Surplus/ (Shortfall)	Other Funding [3]	Ending Balance [2]
	Annual	Cumulative	Annual	Cumulative						
<i>Formula</i>	<i>a</i>	<i>b</i>	<i>c</i>	<i>d</i>	<i>e</i>	<i>f</i>	<i>g</i>	<i>h = f + g</i>	<i>i = h* -1</i>	<i>j = e + h + i</i>
<i>Source</i>						<i>Table C-2</i>	<i>Table C-3</i>			
2011/12	0	0	0	0	\$0	(\$184,354)	\$0	(\$184,354)	\$184,354	\$0
2012/13	674	674	1,133,400	1,133,400	\$0	(\$1,139,754)	\$940,000	(\$199,754)	\$199,754	\$0
2013/14	1,154	1,827	1,133,400	2,266,800	\$0	(\$2,676,227)	\$2,360,000	(\$316,227)	\$316,227	\$0
2014/15	1,154	2,981	1,193,600	3,460,400	\$0	(\$4,230,841)	\$3,800,000	(\$430,841)	\$430,841	\$0
2015/16	854	3,835	1,193,600	4,654,000	\$0	(\$5,538,493)	\$4,940,000	(\$598,493)	\$598,493	\$0
2016/17	854	4,689	1,193,600	5,847,600	\$0	(\$6,477,439)	\$6,080,000	(\$397,439)	\$397,439	\$0
2017/18	854	5,543	1,193,600	7,041,200	\$0	(\$7,785,091)	\$7,220,000	(\$565,091)	\$565,091	\$0
2018/19	854	6,397	1,193,600	8,234,800	\$0	(\$8,797,778)	\$8,360,000	(\$437,778)	\$437,778	\$0
2019/20	854	7,251	1,193,600	9,428,400	\$0	(\$9,810,465)	\$9,500,000	(\$310,465)	\$310,465	\$0
2020/21	854	8,105	1,193,600	10,622,000	\$0	(\$10,823,152)	\$10,640,000	(\$183,152)	\$183,152	\$0
2021/22	854	8,959	1,193,600	11,815,600	\$0	(\$11,835,839)	\$11,780,000	(\$55,839)	\$55,839	\$0
2022/23	854	9,813	1,193,600	13,009,200	\$0	(\$12,848,525)	\$12,920,000	\$71,475	\$0	\$71,475
2023/24	854	10,667	1,193,600	14,202,800	\$71,475	(\$13,861,212)	\$14,070,000	\$208,788	\$0	\$280,263
2024/25	854	11,522	1,193,600	15,396,400	\$280,263	(\$14,873,899)	\$15,200,000	\$326,101	\$0	\$606,364
2025/26	854	12,376	1,193,600	16,590,000	\$606,364	(\$15,886,586)	\$16,340,000	\$453,414	\$0	\$1,059,778
2026/27	854	13,230	1,193,600	17,783,600	\$1,059,778	(\$16,899,272)	\$17,480,000	\$580,728	\$0	\$1,640,506
2027/28	854	14,084	1,193,600	18,977,200	\$1,640,506	(\$17,911,959)	\$18,620,000	\$708,041	\$0	\$2,348,546
2028/29	854	14,938	1,193,600	20,170,800	\$2,348,546	(\$18,924,646)	\$19,760,000	\$835,354	\$0	\$3,183,900
2029/30	854	15,792	1,193,600	21,364,400	\$3,183,900	(\$19,937,333)	\$20,900,000	\$962,667	\$0	\$4,146,567
2030/31	854	16,646	1,193,600	22,558,000	\$4,146,567	(\$20,952,451)	\$22,040,000	\$1,087,549	\$0	\$5,234,117
2031/32	854	17,500	1,193,600	23,751,600	\$5,234,117	(\$22,036,448)	\$23,180,000	\$1,143,552	\$0	\$6,377,669
2032/33 +	0	17,500	25,961,400	49,713,000	\$6,377,669	-	-	-	-	-

"annual_cash_flow"

Source: EPS.

[1] Land use data based on EPS' preliminary estimated annual absorption schedule. See Table A-8 and Table A-9 for reference.

[2] The Annual Special Tax/Assessment amount will be reduced if not needed.

[3] Any annual shortfall will be funded with one or more other sources of revenue (e.g. General Fund revenue, developer funding). The shortfall amount and funding source(s) will be refined in future versions of this analysis.

C-4

APPENDIX D

URBAN SERVICE PROVIDERS AND
SERVICE LEVEL STANDARDS

Table D-1	Summary of Potential Service Providers	D-1
Table D-2	Summary of Potential Urban Service Levels	D-2
Table D-3	Summary of Project Staffing Standard and Estimated Staffing Demand at Buildout.....	D-3
Table D-4	Summary of Project Facility Size Standard and Estimated Facility Demand at Buildout.....	D-4
Table D-5	Summary of Project Equipment Standards and Estimated Demand at Buildout	D-5

**Table D-1
Sutter Pointe Specific Plan
Urban Services Plan
Summary of Potential Service Providers**

Urban Services	Potential Initial Service Provider [1]
Administration	County (CSA)
Park Maintenance	County (CSA) Park & Recreation District
Recreation Services	County (CSA); Park & Recreation District
Fire Protection Services	Pleasant Grove Fire Dept. (CSA)
Law Enforcement	Sutter County Sheriff; CHP
Library Services	Sutter County Library Dept.
Road Maintenance	County (CSA)
Drainage Maintenance	County (CSA)
Transit Services	Yuba-Sutter Transit
Landscaping & Lighting Maintenance	County (CSA)

"svc_providers"

Source: EPS.

[1] Where County is identified as a service provider, it is likely that a County Services Area (CSA) will be created to provide funding through special taxes and/or assessments.

Table D-2
Sutter Pointe Specific Plan
Urban Services Plan
Summary of Potential Urban Service Levels

Urban Services	Preliminarily Estimated Level of Service
Administration	Encompasses the following City functions: City Council; City Manager; City Attorney; City Clerk; City Treasurer; Administrative Services; Finance; and Human Resources. Services include: <ul style="list-style-type: none"> • Policy direction; • Financial oversight; • Organizational management; • Customer service to City residents and businesses; and • Litigation representation and legal advice in City government operations.
Park Maintenance	Maintenance of park facilities, including turf, irrigation, lighting and sport facilities.
Recreation Services	Coordination of recreational activities, leagues, programs, and special events through the parks department or in partnership with local businesses, community groups, or volunteers.
Fire Protection Services	Average service level of 1.02 uniformed officers and 0.09 support personnel per 1,000 population.
Law Enforcement	Service level of 1.12 sworn officers and 0.62 non-sworn personnel per 1,000 population. Includes CHP services.
Library Services	Circulation, collection development, electronic services, public programming, interlibrary loan, reference services, cataloging, and processing of new materials.
Road Maintenance	Traffic signals, lighting, sign, and surface road maintenance. Does not include subdivision roads. In Folsom, services include pothole repair within 24 hours of notification, semi-annual signal inspection and after hours emergency response.
Drainage Maintenance	Repair and replacement of capital, street sweeping, storm drainage, and creek channel maintenance.
Transit Services	Public transportation services ranging from fixed-route and dial-a-ride, to shuttle services supporting regional transit systems and major employment centers.
Landscaping & Lighting Maintenance	Management and maintenance of public landscaping, streetlights, irrigation systems, water features, walls, fences, mini-parks, and public art within the districts.

D-2

"los_summ"

Source: EPS.

Buildout

**Table D-3
Sutter Pointe Specific Plan
Urban Services Plan
Summary of Project Staffing Standard and Estimated Staffing Demand at Buildout**

Item	Assumption [1]	Proposed Sutter Pointe Standard [2]	Estimated Staffing Demand at Buildout [2]	Specific Plan Admin. Draft 7/07 Staffing Estimate [3]
<i>Formula</i>	<i>a</i>	<i>b</i>	<i>c = a /1,000 * b</i>	<i>d</i>
Project Population at Buildout	46,820			
Urban Services		<i>per 1,000 residents</i>		
Administration [4]		0.85	40	-
Law Enforcement				
Sworn Officers		1.12	52	50
Non-sworn Personnel		0.62	29	30
Total Law Enforcement		1.75	82	80
Fire Protection Services				
Uniform		1.02	48	48
Support		0.09	4	5
Fire Protection Services		1.12	52	53

"staffing_standard"

Source: EPS, City of Folsom FY06-07 Final Budget, City of Woodland FY06-07 Proposed Preliminary Draft Budget, 7/07 Sutter Pointe Specific Plan Administrative Draft.

- [1] Estimate derived in Table 7.
- [2] Based on a rounded average of Folsom and Woodland standards derived in Table E-4. Standards are subject to refinement as information becomes available. Updates to this analysis will be incorporated into the Specific Plan.
- [3] Indicates staffing demand estimates presented in the Specific Plan. Based on a previous estimate of Project population and staffing ratios, which have been refined.

D-3

**Table D-4
Sutter Pointe Specific Plan
Urban Services Plan
Summary of Project Facility Size Standard and Estimated Facility Demand at Buildout**

Item	Assumption	Proposed Sutter Pointe Facility Standard [1]	Estimated Facility Demand at Buildout [2]		Sutter Pointe Specific Plan Administrative Draft 7/07 [3]	
			Acres	Square Feet	Acres	Square Feet
<i>Formula</i>		<i>a</i>				<i>c</i>
Project Population at Buildout [4]	46,820					
Civic Government Department Functions [5]						
Administration						
Administration Staffing [6]	40					
Facility Square Feet		500 sq. ft. per employee	-	20,000	-	-
Law Enforcement						
Law Enforcement Staffing [6]	80					
Facility Square Feet		300 sq. ft. per employee	-	24,000	-	25,200
Recreation Services						
Clubhouse		70 sq. ft. per 1,000 pop.	-	3,300	-	4,000
Community Center		670 sq. ft. per 1,000 pop.	-	31,000	-	14,000
Teen/Senior Center		25 sq. ft. per 1,000 pop.	-	1,200	-	1,000
Recreation Services Sq. Ft.				35,500	-	19,000
Total Civic Government Sq. Ft.			-	79,500	-	80,000
Other Department Functions						
Corporation Yard						
Facility Sq. Ft.	1,450	sq. ft. per 1,000 pop.	-	67,889	-	40,000
Acreage	0.10	acres per 1,000 pop.	4.7	-	5.0	-
Fire Protection Services						
Permanent Operations Building	650	sq. ft. per 1,000 pop.	-	30,400	-	-
Service Building (not staffed)	140	sq. ft. per 1,000 pop.	-	6,600	-	-
Fire Protection Services Sq. Ft.			-	37,000	-	38,000
Library						
Library Space Sq. Ft.	550	sq. ft. per 1,000 pop.	-	26,000	-	28,000
Parks and Open Space [7]						
Active Parks		5.0 acres/1,000 pop.	468.2	-	-	-
Open Space		5.0 acres/1,000 pop.	468.2	-	-	-
Total Parks and Open Space			936.4	-	936.4	-
Other Recreation Facilities						
Sports Complex Sq. Ft. [8]	1,000	sq. ft. per 1,000 pop.	-	47,000	-	44,000
Skate Park Sq. Ft.	410	sq. ft. per 1,000 pop.	-	19,000	-	15,000
Swimming Pool Complex/Aquatic Center		One 8 lane, 25 meter pool per 26,500 pop.	-	NA	-	NA

"facilities_standard"

Source: EPS, City of Folsom FY06-07 Final Budget, City of Woodland FY06-07 Proposed Preliminary Draft Budget, 7/07 Sutter Pointe Specific Plan Admin. Draft.

- [1] Based on an average of Folsom and Woodland standards derived in Table E-5. Standards are subject to refinement as information becomes available. Updates to this analysis will be incorporated into the Specific Plan.
- [2] Rounded.
- [3] Indicates facility demand estimated in the 7/07 Specific Plan Draft. Based on a previous estimate of Project population and staffing ratios, which have been recently updated and refined.
- [4] Estimate derived in Table 7.
- [5] The Specific Plan indicates that City Administration, Road Maintenance, Park and Recreation Administration, Recreation Services, and Law Enforcement will be co-located in the Civic Government building.
- [6] Estimate derived in Table D-3.
- [7] The Sutter County General Plan requires 10 acres for parks and open space. This Analysis uses an active parks standard of 5.0 acres based on average standards from Folsom and Woodland. A preliminary placeholder of 5.0 acres has been assigned for open space.
- [8] Based on Folsom standard. Includes an indoor and outdoor soccer field, two indoor basketball courts and outdoor hoops, three indoor regulation volleyball courts, four indoor batting cages, full locker rooms with shower facilities, a sports café, and meeting rooms for events.

**Table D-5
Sutter Pointe Specific Plan
Urban Services Plan
Summary of Project Equipment Standards and Estimated Demand at Buildout**

Buildout

Item	Assumptions	Proposed Sutter Pointe Standard [1]	Estimated Equipment Demand at Buildout [1]	Sutter Pointe Specific Plan Administrative Draft 7/07 [2]
	<i>Formula</i>	<i>a</i>	<i>b</i>	<i>c</i>
Project Population at Buildout [3]	46,820			
Standards by Department Function				
Law Enforcement			<i>b = a * staffing</i>	
Staffing				
Sworn Officers [4]	52			
Non-sworn Personnel [4]	29			
Total Law Enforcement	81			
Equipment				
Vehicles	One marked vehicle per 2 patrol positions		26	25
Plain Sedan	One plain sedan per 2 non-sworn personnel		15	-
I.D. Van and Identification Equip.	One per 70 sworn personnel		1	-
K-9 Unit [5]	One per 20 sworn personnel		3	-
Equipment [6]	One per sworn personnel		52	-
Library Circulation [7]			<i>b = a * population</i>	
	5 volumes annually per capita		211,000	-

"sp_standards"

Source: EPS, Wildan, City of Folsom, City of Woodland and Yuba City.

[1] Based on an average of Folsom and Woodland standards derived in Table E-6. Standards are subject to refinement Updates to this analysis will be incorporated into the Specific Plan.

[2] Equipment and supplies demand estimated in the 7/07 Specific Plan Draft. Based on a previous estimate of Project population and staffing ratios, which have been recently updated and refined.

[4] Estimate derived in Table 7.

[6] Estimate derived in Table D-3.

[5] Includes dog, training, vehicle, and equipment.

[6] Includes portable radio, leather gear, weapon, and vest.

[7] Rounded.

D-5

APPENDIX E

COMPARATIVE CITY ANALYSIS

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**Table E-1
Sutter Pointe Specific Plan
Urban Services Plan
Estimated Annual Urban Services Expenditures (2008\$) [1]**

Category [2]	Folsom			Woodland			Both Cities [4]	
	FY 2006-07 Adopted Budget			FY 2006-07 Proposed Prelim. Budget			Average Per Capita	Average Used in Analysis
	Total	Escalated 2008\$ [3]	Per Capita	Total	Escalated 2008\$ [3]	Per Capita		
City Population [5]		69,445			52,972			
General Fund and Road Fund Urban Services								
Administration								
City Council	\$148,646	\$153,512	\$2	\$281,190	\$290,395	\$5	\$4	\$5
City Manager	\$1,194,242	\$1,233,335	\$18	\$519,467	\$536,471	\$10	\$14	\$15
City Attorney	\$970,234	\$1,001,994	\$14	\$170,500	\$176,081	\$3	\$9	\$10
City Clerk	\$454,877	\$469,767	\$7	\$180,562	\$186,473	\$4	\$5	\$10
City Treasurer	-	-	-	-	\$0	-	-	-
Administrative Services	\$3,745,601	\$3,868,210	\$56	\$41,000	\$42,342	\$1	\$28	\$30
Finance	\$2,437,860	\$2,517,661	\$36	\$8,857,708	\$9,147,658	\$173	\$104	\$105
Human Resources	\$1,196,617	\$1,235,787	\$18	\$524,396	\$541,562	\$10	\$14	\$15
Total Administration	\$10,148,077	\$10,480,266	\$151	\$10,574,823	\$10,920,982	\$206	\$179	\$190
Other Services								
Community Services	\$11,164,483	\$11,529,944	\$166	NA	NA	NA	\$166	\$170
Community & Economic Development	\$3,901,935	\$4,029,662	\$58	\$5,031,056	\$5,195,744	\$98	\$78	\$80
Engineering	NA	NA	NA	\$3,267,982	\$3,374,957	\$64	\$64	\$65
Public Works - General	\$15,047,855	\$15,540,435	\$224	\$7,280,798	\$7,519,129	\$142	\$183	\$185
Non-Departmental	\$4,234,592	\$4,373,208	\$63	NA	NA	NA	\$63	\$65
Total Other Services	\$34,348,865	\$35,473,248	\$511	\$15,579,836	\$16,089,830	\$304	\$554	\$565
Park Administration and Maintenance								
General Parks & Recreation Admin.	\$5,871,137	\$6,063,324	\$85	\$1,613,847	\$1,666,675	\$31	\$58	\$60
Park Maintenance	\$3,197,955	\$3,302,638	\$48	\$3,457,867	\$3,571,058	\$67	\$57	\$60
Total Park Admin. and Maintenance	\$9,069,092	\$9,365,962	\$132	\$5,071,714	\$5,237,733	\$99	\$115	\$120
Recreation [6]	\$2,914,045	\$3,009,434	\$43	\$1,061,447	\$1,096,193	\$21	\$32	\$45
Fire Services								
Administration	\$2,949,668	\$3,046,223	\$44	\$2,513,924	\$2,596,215	\$49	\$46	\$50
Salaries and Benefits	\$12,351,768	\$12,756,094	\$184	\$6,545,546	\$6,759,809	\$128	\$156	\$160
Total Fire Services	\$15,301,436	\$15,802,317	\$411	\$9,059,470	\$9,356,025	\$177	\$202	\$210
Police Services								
Administration	\$2,467,367	\$2,548,134	\$37	\$4,326,528	\$4,468,154	\$84	\$61	\$65
Salaries and Benefits	\$15,405,960	\$15,910,262	\$229	\$10,064,588	\$10,394,044	\$196	\$213	\$215
Total Police Services	\$17,873,327	\$18,458,397	\$495	\$14,391,116	\$14,862,198	\$281	\$273	\$280
Library	\$1,503,558	\$1,552,776	\$22	\$1,568,273	\$1,619,609	\$31	\$26	\$30
Total General Fund Exp.	\$91,158,400	\$94,142,400	\$1,766	\$57,306,679	\$59,182,569	\$1,117	\$1,381	\$1,440
Road Maintenance	\$3,646,000	\$3,765,349	\$54	NA	NA	NA	\$54	\$55
Total General Fund and Road Fund Exp.	\$94,804,400	\$97,907,749	\$1,820	\$57,306,679	\$59,182,569	\$1,117	\$1,436	\$1,495

E-1

**Table E-1
Sutter Pointe Specific Plan
Urban Services Plan
Estimated Annual Urban Services Expenditures (2008\$) [1]**

Category [2]	Folsom FY 2006-07 Adopted Budget			Woodland FY 2006-07 Proposed Prelim. Budget			Both Cities [4]	
	Total	Escalated 2008\$ [3]	Per Capita	Total	Escalated 2008\$ [3]	Per Capita	Average Per Capita	Per Capita Used in Analysis
City Population [5]		69,445			52,972			
Other Expenditures								
Drainage Maintenance	\$1,150,000	\$1,187,644	\$17	\$750,125	\$774,680	\$15	\$16	\$16
Transit Services	\$1,928,648	\$1,991,781	\$29	\$1,145,957	\$1,183,469	\$22	\$26	\$30
Lighting and Landscaping (L & L) [5] [7]								
L & L District Operations & Maintenance (O & M)	-	-	-	-	-	-	\$200	\$200
Total Other Expenditures	\$3,078,648	\$3,179,425	\$46	\$1,896,082	\$1,958,149	\$37	\$241	\$246
Total Urban Services Expenditures							\$1,677	\$1,741

"citysvc_exp"

Source: EPS, California State Department of Finance, City of Folsom FY06-07 Final Budget, and City of Woodland FY05-06 and FY06-07 Proposed Preliminary Budget.

- [1] These expenditure items are preliminarily assumed to be partially offset by offsetting revenues (General Fund, Enterprise Fund, and other funding sources) and partially funded by an Urban Services Assessment/Special Tax.
- [2] City Budgets vary in classification of revenues and level of detail.
- [3] Escalated to 2008\$ using the Consumer Price Index for the San Francisco Bay Area.
- [4] Average per capita costs are rounded up to the nearest \$1. The average used in the Analysis is rounded up to the nearest \$5.
- [5] Taken from California State Department of Finance, Table 2: E-5 City/County Population and Housing Estimates, Jan 2007.
- [6] For recreation, the average per capita value is based exclusively on Folsom's recreation costs.
- [7] Preliminary placeholder cost estimate for L & L services provided to newer residential developments in both Cities. Will be revised in future iterations of this analysis.

E-2

Table E-2
Sutter Pointe Specific Plan
Urban Services Plan
Fully Funded Urban Services Expenditures (2008\$) [1]

Category [2]	Folsom		Woodland		Both Cities [3]	
	FY 2006-07		FY 2006-07		Average	Per Capita
	Adopted Budget		Proposed Prelim. Budget			
	Total	Per Capita	Total	Per Capita	Per Capita	Avg. used in Analysis
<i>City Population [4]</i>	69,445		52,972			
Fully Funded Annual Municipal Expenditures						
Other Non-operating General Fund Expenses	NA	NA	\$362,500	\$7	\$7	\$10
Water Services	\$13,146,850	\$189	\$4,125,636	\$78	\$134	\$135
Sewer Services	\$4,437,335	\$64	\$5,621,941	\$106	\$85	\$90
Total Fully Funded Annual Municipal Exp.	\$17,584,185	\$253	\$10,110,077	\$191	\$225	\$235

"citysvc_2"

Source: EPS, California State Department of Finance, City of Folsom FY06-07 Final Budget, and City of Woodland FY05-06 and FY06-07 Proposed Preliminary Budget.

- [1] These expenditure items are preliminarily assumed to be fully funded by offsetting revenues (General Fund, Enterprise Fund, and other funding sources) and not funded by an Urban Services Assessment/Special Tax. As a result they are excluded from this analysis.
- [2] City Budgets vary in classification of revenues and level of detail.
- [3] Average per capita costs are rounded up to the nearest \$1. The average used in the Analysis is rounded up to the nearest \$5.
- [4] Taken from California State Department of Finance, Table 2: E-5 City/County Population and Housing Estimates, Jan 2007.

Table E-3
Sutter Pointe Specific Plan
Urban Services Plan
Comparison of Police, Fire, Recreation, and Library Services

Item	Folsom	Woodland	Both Cities
	FY 2006-07 Adopted Budget	FY 2006-07 Proposed Prelim. Budget	Average [1]
<i>City Population [2]</i>	69,445	52,972	
General Fund			
Total General Fund Gross Expenditures	\$58,761,409	\$37,913,165	
Total General Fund Gross Exp. per Capita	\$846	\$716	\$785
City Departments			
Fire			
Personnel per 1,000 Population			
Uniform	1.01	1.04	1.02
Support	0.09	0.10	0.09
FY 2005-06 Operating Budget			
Total Budgeted Expenditures	\$15,301,436	\$9,059,470	
Expenditures as a Percentage of General Fund	26.0%	23.9%	
General Fund Expenditures per Capita	\$220	\$171	\$210
Police			
Personnel per 1,000 Population			
Sworn Officers	1.20	1.04	1.12
Non-sworn Personnel	0.45	0.79	0.62
FY 2006-07 Operating Budget			
Total Budgeted Expenditures	\$17,873,327	\$14,391,116	
Expenditures as a Percentage of General Fund	30.4%	38.0%	
General Fund Expenditures per Capita	\$257	\$272	\$280
Recreation			
Recreation Program Costs and Fee Recovery			
Recreation Budget	\$2,914,045	\$1,061,447	
Recreation Fee Revenue	\$1,537,314	\$386,000	
Cost Recovery Ratio	52.8%	36.4%	44.6%
Cost per Capita	\$41.96	\$20.04	\$30
Net Cost per Capita	\$19.82	\$12.75	\$20
Library			
FY 2005-06 Operating Budget			
General Fund Budgeted Expenditures	\$1,503,558	\$1,568,273	
General Fund Expenditures per Capita	\$22	\$30	\$30

"functional_comparison"

Source: EPS, California State Department of Finance, City of Folsom FY06-07 Final Budget, and City of Woodland FY05-06 and FY06-07 Proposed Preliminary Budget.

[1] Average per capita costs are rounded up to the nearest \$5.

[2] Taken from California State Department of Finance, Table 2: E-5 City/County Population and Housing Estimates, Jan 2007.

Table E-4
Sutter Pointe Specific Plan
Urban Services Plan
Woodland and Folsom Staffing Standards

Item	Staffing Standard [1]			Other Comparison Jurisdictions	
	Folsom	Woodland	Estimated Average	Sutter County [2]	Yuba City
Population [3]	69,445	52,972	61,209	91,669	60,653
Department Functions	<i>Staffing per 1,000 Population</i>				
Administration [4]					
City Council (Clerk of the Board)	0.07	0.02	0.05	0.02	0.08
City Manager (County Administrator)	0.07	0.02	0.05	0.07	0.03
City Attorney (County Counsel)	0.07	0.02	0.05	0.07	-
City Clerk (County Clerk)	0.06	-	0.06	0.03	0.02
Administrative Services (Purchasing, Central Services, IT)	0.21	-	0.21	0.09	0.61
Finance (Auditor-Controller)	0.29	0.40	0.34	0.05	0.26
Human Resources (Personnel, Workers' Compensation)	0.10	0.06	0.08	0.04	0.10
Total Administration	0.87	0.51	0.83	0.37	1.10
Road Maintenance					
Signal Staff	0.16	-	0.16	-	-
Streets Staff	0.22	-	0.22	-	0.17
Drainage Maintenance [5]	-	-	-	0.17	-
Total Road Maintenance	0.37	-	0.37	0.17	0.17
Park Maintenance					
Park Administration	0.04	0.05	0.04	-	0.05
Park Maintenance Staff	0.31	0.45	0.38	-	0.33
Total Park Maintenance	0.35	0.50	0.43	-	0.38
Recreation Services					
Recreation Administration/Marketing	0.07	0.05	0.06	-	0.09
Recreation Cultural/Community Services	0.11	0.13	0.12	-	0.03
Total Recreation	0.18	0.18	0.18	-	0.12
Law Enforcement					
Sworn Officers	1.20	1.04	1.12	1.01	1.15
Non-sworn Personnel	0.45	0.79	0.62	0.11	0.54
Total Law Enforcement	1.65	1.83	1.74	1.12	1.69
Transit Services [6]	0.28	-	0.28	-	-
Lighting & Landscaping Maintenance	0.03	-	0.03	-	-
Fire Protection Services					
Uniform	1.01	1.04	1.02	0.48	0.76
Support	0.09	0.10	0.09	-	0.10
Total Fire Protection Services	1.09	1.14	1.12	0.48	0.86
Library Services	0.23	0.26	0.25	0.16	0.20

"staffing"

Source: EPS, Wildan, City of Folsom FY06-07 Final Budget, City of Woodland FY06-07 Proposed Preliminary Draft Budget and Yuba City website and staff.

- [1] Standards are based on available data from the Cities of Folsom and Woodland. Derived in Table E-1.
- [2] County staffing standards provided by MuniFinancial.
- [3] Department of Finance 2005-2006 Population Counts, Table 2 E-4.
- [4] Cities and counties use different department names for similar functions. County department names are noted in parentheses.
- [5] In Folsom and Woodland, drainage maintenance is conducted primarily by road maintenance staff.
- [6] In Woodland, transit is provided by Yolobus, which is administered by the Yolo County Transportation District.

Table E-5
 Sutter Pointe Specific Plan
 Urban Services Plan
 Folsom and Woodland Facility Standards

Item	Project Facility Standard [1]			Other Comparison Jurisdictions	
	Folsom	Woodland	Estimated Average [2]	Sutter County	Yuba City
Population [3]	69,445	52,972	61,209	91,669	60,653
Department					
Administration					
Facility Square Feet	430 gen. gvt. sq. ft. per employee	566 sq. ft. per employee	500 sq. ft. per employee	-	320 sq. ft. per employee
Law Enforcement					
Facility Square Feet	285 facility sq. ft. per employee	315 sq. ft. per employee	300 sq. ft. per employee	-	430 facility sq. ft. per employee
Recreation Services					
Clubhouse	100 sq. ft. per 1,000 pop.	40 sq. ft. per 1,000 pop.	70 sq. ft. per 1,000 pop.	-	NA
Community Center	400 sq. ft. per 1,000 pop.	945 sq. ft. per 1,000 pop.	670 sq. ft. per 1,000 pop.	-	NA
Teen/Senior Center	30 sq. ft. per 1,000 pop.	20 sq. ft. per 1,000 pop.	25 sq. ft. per 1,000 pop.	-	40 sq. ft. per 1,000 pop.
Corporation Yard					
Facility Sq. Ft.	-	1,450 corp. yard sq. ft. /1,000 pop.	1,450 sq. ft. per 1,000 pop.	-	805 corp. yard sq. ft. / 1,000 pop.
Acreage	0.07 acres / 1,000 pop.	0.17 acres/ 1,000 pop.	0.10 acres per 1,000 pop.	-	0.02 acres / 1,000 pop.
Fire Protection Services					
Permanent Operations Building	600 facility sq. ft. per 1,000 pop.	700 sq. ft. per 1,000 pop.	650 sq. ft. per 1,000 pop.	-	850 facility sq. ft. per 1,000 pop.
Service Building (not staffed)	80 facility sq. ft. per 1,000 pop.	200 sq. ft. per 1,000 pop.	140 sq. ft. per 1,000 pop.	-	65 facility sq. ft. per 1,000 pop.
Library					
Library Space Sq. Ft.	600 sq. ft. per 1,000 pop.	507 sq. ft. per 1,000 pop.	550 sq. ft. per 1,000 pop.	-	-
Parks and Open Space					
Active Parks	5 acres per 1,000 pop.	6 park acres per 1,000 pop.	5.50 acres per 1,000 pop.	-	2 acres per 1,000 pop.
Open Space	2 acres per 1,000 pop.	NA	5.00 acres per 1,000 pop.	-	NA
Other Recreation Facilities					
Sports Complex Sq. Ft. [3]	1000 sq. ft. per 1,000 pop.	-	1,000 sq. ft. per 1,000 pop.	-	-
Skate Park Sq. Ft.	400 sq. ft. per 1,000 pop.	425 sq. ft. per 1,000 pop.	410 sq. ft. per 1,000 pop.	-	275 sq. ft. per 1,000 pop.
Swimming Pool Complex/Aquatic Center	One 8 lane, 50 meter pool per 64,000 pop. One 8 lane, 25 meter pool per 26,500 pop.		One 8 lane, 25 meter pool per 26,500 pop.	-	One 8 lane, 25 meter pool per 60,000 pop.

Source: EPS, Wildan, City of Folsom, City of Woodland and Yuba City.

sp_facilities

[1] Standards are based on available data from the Cities of Folsom and Woodland. Derived in Table E-1.

[2] Averages have been rounded.

[3] Includes an indoor and outdoor soccer field, two indoor basketball courts and outdoor hoops, three indoor regulation volleyball courts, four indoor batting cages, full locker rooms with shower facilities, a sports café, and meeting rooms for events.

E-6

Table E-6
Sutter Pointe Specific Plan
Urban Services Plan
Woodland and Folsom Equipment Standards

Item	Project Equipment Standard [1]			Other Comparison Jurisdictions	
	Folsom	Woodland	Estimated Average [2]	Sutter County	Yuba City
Population [3]	69,445	52,972	61,209	91,669	60,653
Standards by Department Function					
Law Enforcement Equipment					
Sworn Officers					
Non-sworn Personnel					
Vehicles	One marked vehicle per 2 patrol positions	One marked vehicle per 2 patrol positions	One marked vehicle per 2 patrol positions	-	One marked vehicle per 2 patrol positions
Plain Sedan	One plain sedan per 2 non-sworn personnel	One plain sedan per 2 non-sworn personnel	One plain sedan per 2 non-sworn personnel	-	One plain sedan per 3 non-sworn personnel
I.D. Van and Identification Equip.	One per 83 sworn personnel	One per 52 sworn personnel	One per 70 sworn personnel	-	-
K-9 Unit [3]	One per 17 sworn personnel	One per 26 sworn personnel	One per 20 sworn personnel	-	One unit
Equipment [4]	One per sworn personnel	One per sworn personnel	One per sworn personnel	-	One per sworn personnel
Library Circulation	4 volumes annually per capita	5 volumes annually per capita	5 volumes annually per capita	-	-

sp_other

Source: EPS, Wildan, City of Folsom, City of Woodland and Yuba City.

- [1] Standards are based on available data from the Cities of Folsom and Woodland. Derived in Table E-1.
- [2] Some averages have been rounded.
- [3] Includes dog, training, vehicle, and equipment.
- [4] Includes portable radio, leather gear, weapon, and vest.

E-7