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A Guide to the North Natomas Financing Plan for Developers and Builders

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September 2004



A Guide to the North Natomas

Financing Plan

for Developers and Builders

CONTACT INFORMATION

This guide was prepared by Economic & Planning Systems, Inc., (EPS) and the City of Sacramento. Questions about the information in this guide should be directed to:

Mark Griffin,
North Natomas Fiscal Manager

*City of Sacramento
Planning & Building Department
2101 Arena Blvd., Suite 200
Sacramento, CA 95834
(916) 808-8788 Phone
(916) 566-3968 Facsimile*

Tim Youmans, Managing Principal
Jamie Gomes, Senior Vice President
Heather Ross, Associate

*Economic & Planning Systems
1750 Creekside Oaks Drive, Suite 290
Sacramento, CA 95833-3640
(916) 649-8010 Phone
(916) 649-2070 Facsimile*

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I. Introduction

PURPOSE OF THIS GUIDE

The North Natomas Financing Plan is a complex blueprint for infrastructure financing within the North Natomas Financing Plan Area. The Financing Plan Area encompasses approximately 10 square miles and will ultimately house 53,000 people (the entire Community Plan Area will house approximately 60,000 people). At this time it is estimated that \$1.3 billion in infrastructure improvements are needed to make the vision of North Natomas a reality.

A Guide to the North Natomas Financing Plan for Developers and Builders (Guide) was written to help those involved in the day-to-day implementation and development of the area to understand the complexities of the Financing Plan. The goal is to give developers, builders, real estate professionals, and City of Sacramento (City) staff a clear understanding of the fees, bond financing, private funding, and regional, State, and Federal sources of funding that are required to build in North Natomas. The Guide will help their efforts to build projects, or to buy, sell, or analyze property in North Natomas.

SUMMARY OF NORTH NATOMAS FINANCING PLAN

The North Natomas Financing Plan was developed to help the City achieve its vision for North Natomas Community Plan Area. The City’s vision for North Natomas is shown on the following page in **Figure I-1**. Originally adopted by the City in August 1994, the Financing Plan was updated in August 1999, and again in 2002, with revised land use data, cost information, and descriptions of the financing mechanisms used to fund infrastructure.

The Financing Plan is based on the following premises:

1. All locally funded facilities should be funded through impact and connection fees unless timing considerations and cost require the sale of municipal bonds to provide the required infrastructure.
2. Regional facilities, backbone infrastructure, and community facilities will be funded through a combination of impact fees and other fees, bond financing, and private funding as well as regional, State, and Federal sources.
3. In-tract subdivision improvements will be financed privately.

Figure I-1 The City's Vision for North Natomas

I. Town Center

- Heart of the community—busiest activity center
- Center of four activity centers—Regional Park to the north, Sports Complex to the south, anchored by two commercial centers with civic uses (community center, library, and others in the middle)
- Transit station

II. Neighborhoods

- Surrounding the Town Center
- Elementary schools and neighborhood parks are the focal points
- Variety of housing types and densities in each neighborhood
- Each neighborhood is served by commercial center, transit service, schools, and parks with employment close by

III. Employment Center (EC)

- Employment generating uses—primarily office uses—but retail, industrial, and residential uses are allowed, too
- Designed to reduce auto trips—put home and work close together, provide on-site retail sites for employees/employers needs

IV. Mobility/Transit Friendly

- Six future light rail stations—one at the Town Center, one at the Sports Complex, one at Natomas Marketplace, one at the village south of Del Paso (Main) along Truxel (Natomas), and two stations north of Del Paso (Main) along Commerce
- Two bus transit centers—one at Natomas Boulevard and Club Center Drive and the other west of I-5 at El Centro and Del Paso (Main)
- Locate more riders near transit stations and bus stops
- State and federal Clean Air Act Compliance
- Transportation Management Association—annual assessment \$20 per home per year/ benefits and services—discount transit pass, guaranteed ride home program, job—housing listings, shuttle service, advocacy for transit service, transportation fairs, coupons for tune-ups, electric lawnmowers, bikes, etc.

Overarching Goals

Integrate Land Uses—examples: EC/apartments with retail on-site (Starbuck's stand, deli, newsstand)/convenience commercial close to homes

Provide Connections—direct, connections to all activity centers/enhanced bike and pedestrian ways/quality transit service

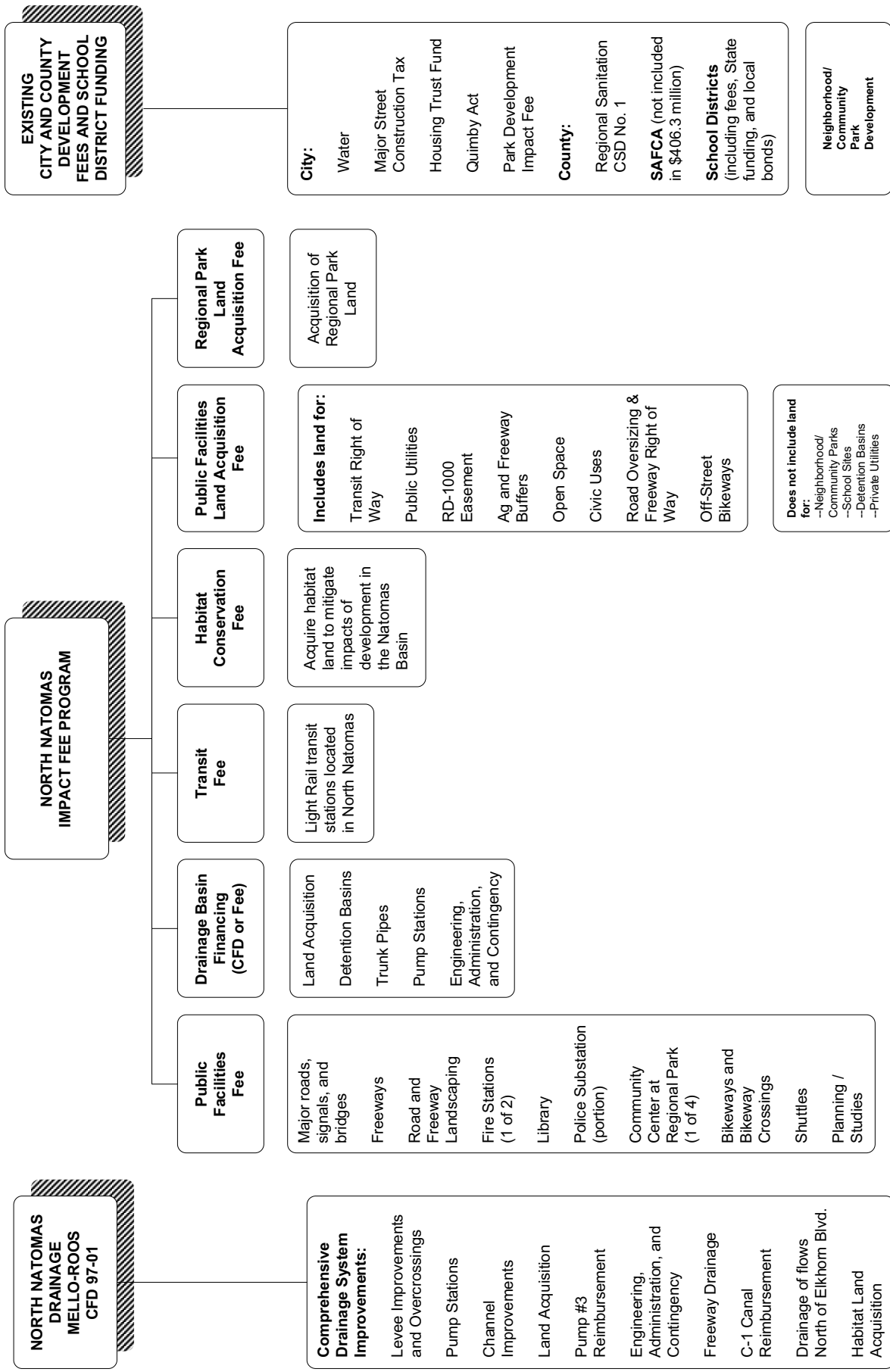
The financing program for North Natomas is summarized in **Figure I- 2** of this Guide. It shows regional, State, and Federal funding sources as well as revenues charged to the new development in North Natomas. The cost of in-tract subdivision infrastructure has not been estimated, as it is the responsibility of the developer and will vary depending on the nature of each subdivision.

Properties subject to the North Natomas Financing Plan are in the area designated as the **North Natomas Financing Plan Area** and are depicted in **Figure I-3**.

Because the need for infrastructure varies throughout the Financing Plan Area, the area is subdivided into four quadrants of development as shown in **Figure I-4**.

Each quadrant in the Financing Plan Area is further subdivided into drainage basins as illustrated in **Figure I-5**. Areas of the North Natomas Community Plan that are outside the City boundaries will be added to the Financing Plan Area as these properties are annexed.

**Figure I-2
NORTH NATOMAS FINANCING PROGRAM --- FUNDING FROM DEVELOPMENT PROJECTS**



North Natomas Financing Plan Area

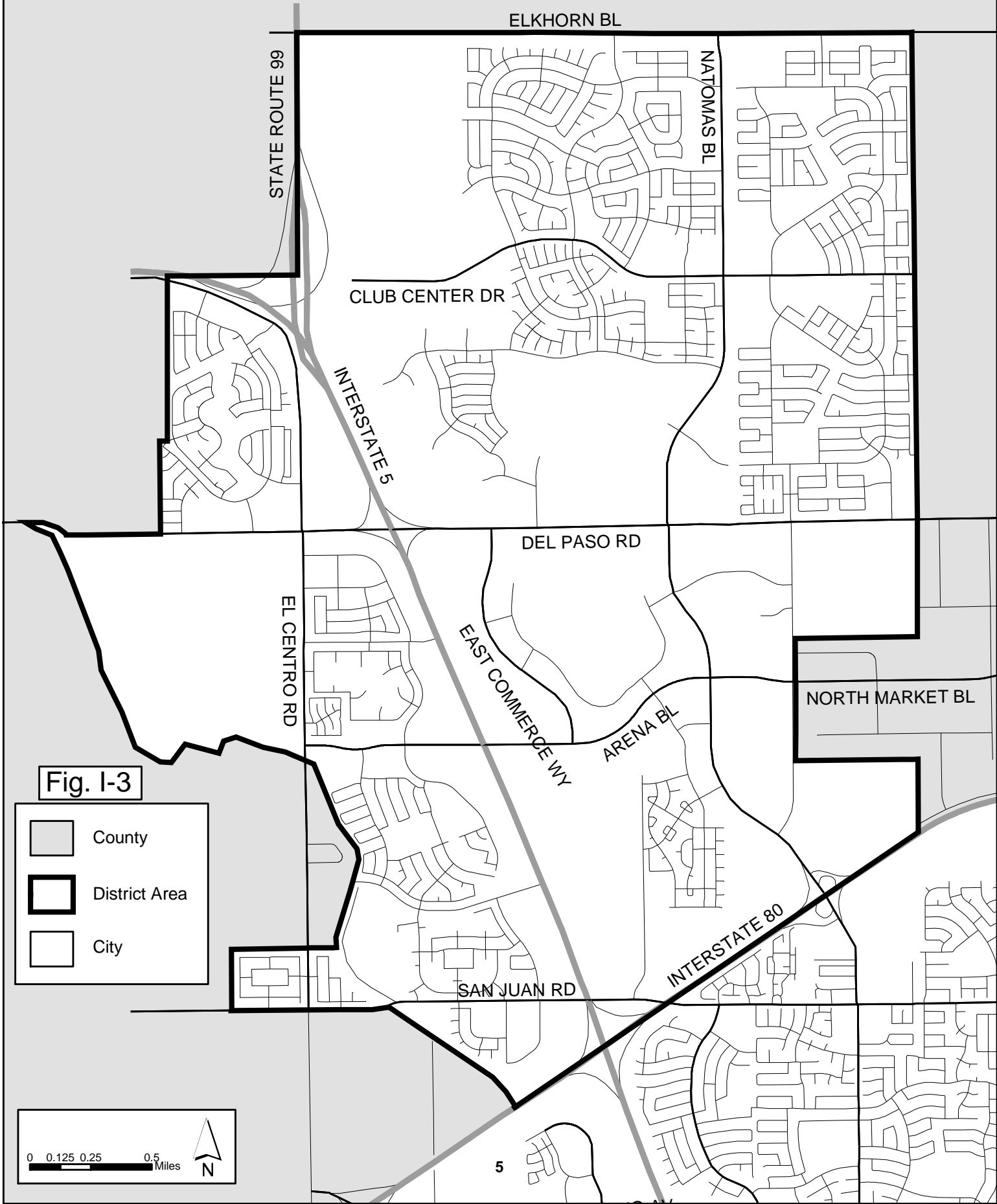
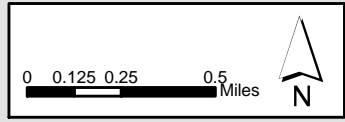


Fig. I-3

- County
- District Area
- City



North Natomas Quadrant Map

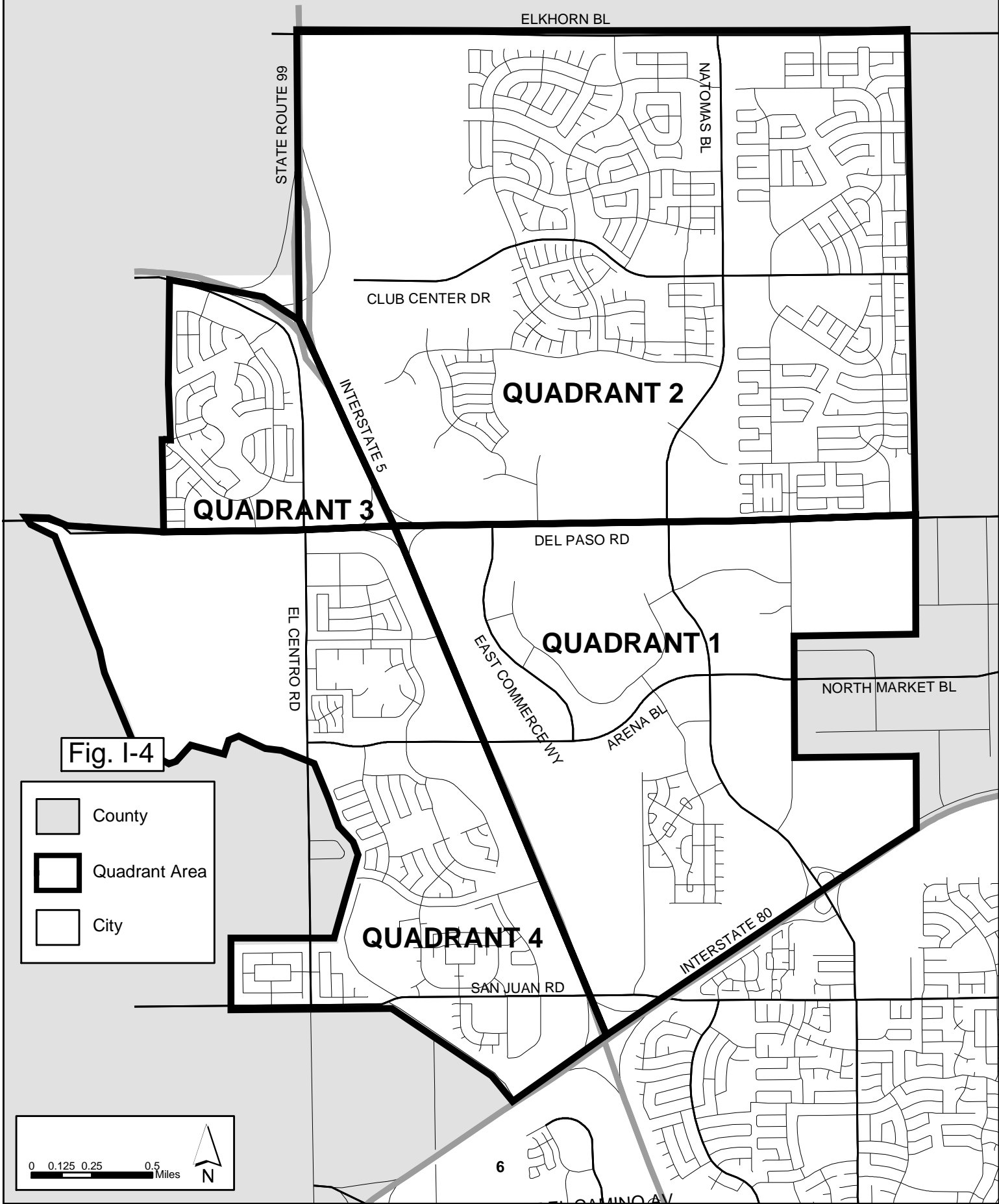



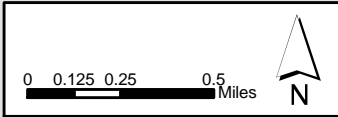


Fig. I-4

-  County
-  Quadrant Area
-  City



North Natomas Drainage Basins

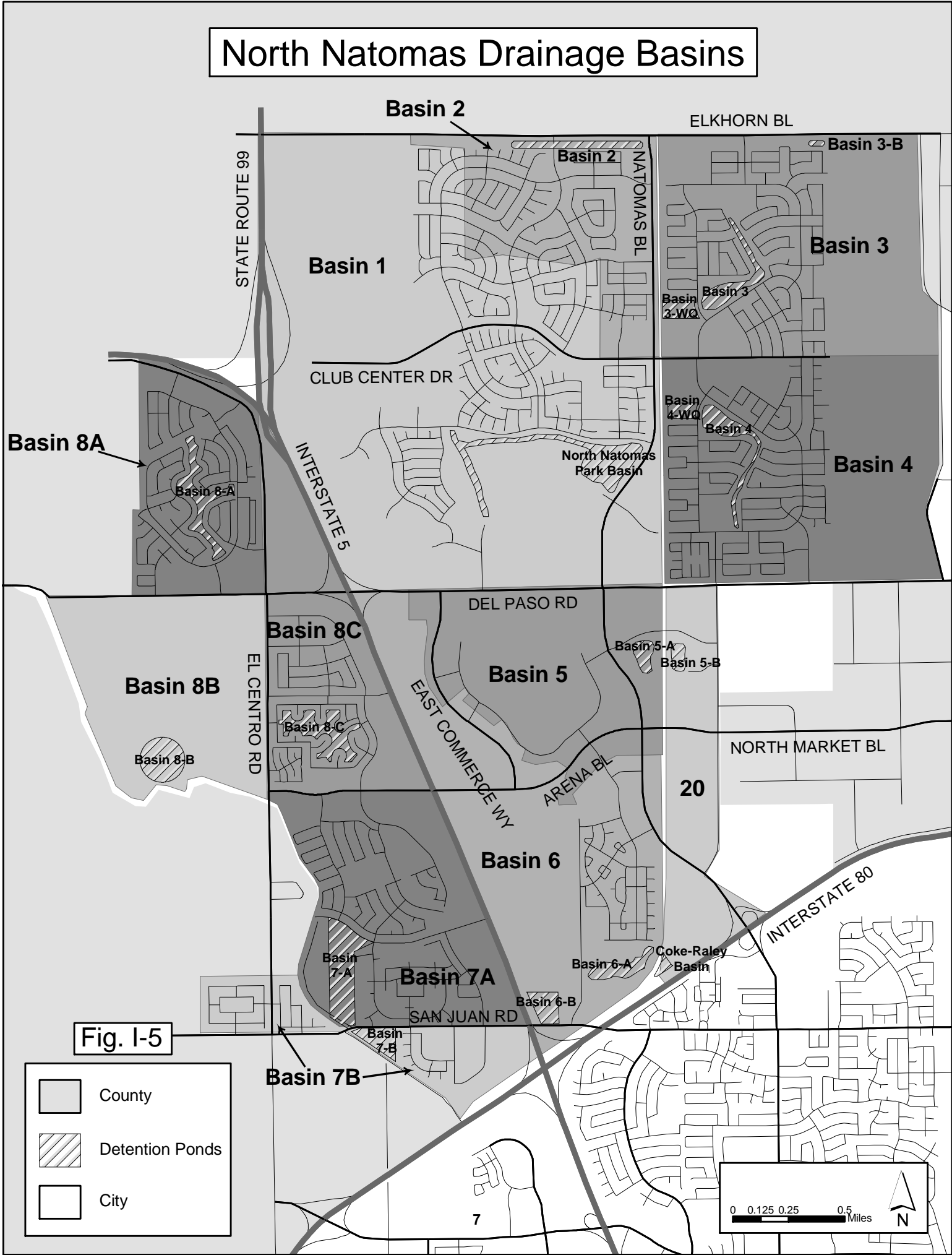


Fig. I-5

	County
	Detention Ponds
	City

0 0.125 0.25 0.5 Miles



II. Descriptions of Fees, Special Taxes, and Assessments

EXISTING FEE PROGRAMS

Development in North Natomas will be subject to the following existing City, County, or School District fee programs:

- building permit, plan checking, and other processing and entitlement fees;
- sewer fees collected by the Sacramento Regional County Sanitation District and County Sanitation District No. 1;
- water connection fees collected by the City Department of Utilities;
- the Major Streets Construction Tax, the Housing Trust Fund, and park development impact fees collected by the City;
- Quimby Act park land in-lieu fees; and
- school fees collected for the school districts serving North Natomas.

These City, County, and other fees are summarized in Figure II-1, which also includes North Natomas fees.

NORTH NATOMAS FINANCING PROGRAMS

The Financing Plan calls for three special funding programs covering all of the Financing Plan Area:

- North Natomas Development Impact and Mitigation Fees
- North Natomas Land Acquisition Program (NNLAP)
- North Natomas Mello-Roos Community Facilities Districts (CFDs) and Assessment Districts

The programs provide revenues from new development projects in North Natomas and are in addition to the normal City and County development impact fees and Sacramento Area Flood Control Agency (SAFCA) assessments and fees. The features of these funding programs are discussed below.

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Figure II-1
Guide to the North Natomas Financing Plan
Summary of Development Impact Fees

Fee Category	Payable At	Purpose	North Natomas Area Affected	Responsible Agency	Credits/ Reimb. Available	Effective Date	Scheduled Update	For Details See
	[1]			[2]				
Building Permit	BP	processing building permit applications	all of N.N.	City	no	8/1/98	not available	App. A
Plan Check	BP	processing building permit applications	all of N.N.	City	no	8/1/98	not available	App. A
Technology Surcharge	BP	processing building permit applications	all of N.N.	City	no	8/1/98	not available	App. A
Business Operation's Tax	BP	processing building permit applications	all of N.N.	City	no	8/1/98	not available	App. A
Strong Motion Inst. Fee (SMIP)	BP	processing building permit applications	all of N.N.	City	no	8/1/98	not available	App. A
Major Street Construction Tax	BP	Street and roadway construction costs	all of N.N.	City	no	8/1/98	not available	App. A
Residential Development Tax	BP	Parks, playgrounds, and recreation facilities	all of N.N.	City	no	8/1/98	not available	App. A
Housing Trust Fund	BP	Increase and improve the supply of affordable housing	all of N.N.	SHRA	no	3/31/92	not available	App. A
Water Connection Fee	BP	Water connection	all of N.N.	Utilities	yes	7/1/04	7/1/05	App. A
Citywide Park Dev. Impact Fee	BP	Fund park infrastructure in new developments	all of N.N.	City	yes	10/24/04	not available	App. A
N.N. Public Facilities Fee	BP	A variety of Infrastructure Improvements	all of N.N.	City	yes	7/1/04	7/1/05	App. B
N.N. Transit Fee	BP	Light Rail transit stations in North Natomas	all of N.N.	City	no	7/1/04	7/1/05	App. B
N.N. Public Land Acquisition Fee	BP	To acquire lands for public uses	all of N.N.	City	yes	7/1/04	7/1/05	App. B
N.N. Regional Park Acquisition Fee	BP	To acquire lands for regional parks	all of N.N.	City	yes	11/7/02	Nov. 2004	App. B
N.N. Drainage Fee	BP	Fund drainage improvements in areas of N.N.	areas w/o a plan	City	no	7/1/04	7/1/05	App. B
N.N. Refundable Supp. Drainage Fee	BP	Interim funding for drainage improvements	all of N.N.	City	[3]	3/25/03	none	App. B
NBHCP Mitigation Fee	GP	Acquisition of off-site habitat for endangered species	all of N.N. [4]	City	no	4/21/04	not available	App. C
SAFCA CIE Fee	BP	Levee construction & improvements	all of N.N.	SAFCA	no	7/1/04	7/1/05	App. C
School Mitigation Fee	BP	School district costs	all of N.N.	NUSD/Grant/Rio Linda/Robla	no	7/15/04	July 2005	App. C
CSD-1 & SRCSD Sewer Fee	BP	Sewer connection	all of N.N.	SRCSD & CSD-1	yes	3/1/04	3/1/05	App. C

"fee sum"

[1] BP refers to Building Permit and GP refers to Grading Permit.

[2] City refers to the City of Sacramento and RS is Regional Sanitation.

[3] This fee will be refunded, with interest, when CFD No. 97-01 Series D bonds are sold. The bond sale is anticipated to occur in Fiscal Year 2006-07.

[4] Except property developed prior to 1997.

North Natomas Development Impact and Mitigation Fees

North Natomas development impact and mitigation fees will fund facilities primarily benefiting North Natomas development that can be paid for on a pay-as-you-go basis. These fee programs were implemented by the City Council on October 31, 1995:

- **North Natomas Public Facilities Fee (NNPFF)**—Established by Ordinance 95-058 and Resolution 95-620, updated by Resolution 2002-374.
- **North Natomas Storm Drainage Fee**—Established by Ordinance 95-058 and Resolution 95-620, updated by Resolution 2002-374.
- **Natomas Basin Habitat Conservation Plan Fee**—Established by Ordinance 95-060, Resolution 95-622, and Resolution 95-508; latest update by Resolution 2003-460.
- **North Natomas Transit Fee**—Established by Ordinance 95-058 and Resolution 95-620, updated by Resolution 2002-374.

Other fee programs implemented include the NNLAP, which is discussed below and the **North Natomas Refundable Supplemental Drainage Fee**—Ordinance 2003-06, Resolution 2003-145.

NNPFF

The NNPFF will be collected as one fee and will fund:

- Major Roads (including signals and bridges) and Freeways;
- Freeway and Roadway Landscaping;
- Fire station (one of two), Library, and a portion of one Police substation;
- Community Center (one of four);
- Off-Street Bikeways and Bikeway Crossings;
- Shuttles; and,
- Planning/Studies.

When the North Natomas Nexus Study was updated in 2002, the NNPFF collection program was set up to achieve “Target Revenues” for every parcel in the Financing Plan Area to ensure that adequate fee revenues are received from development. Target Revenues are defined as Public Facility Fee (PFF) and Transit Fee revenues assumed for each parcel within a PUD using Community Plan land use assumptions and fee rates per the schedule (e.g., EC-XX). The calculation of Target Revenues is discussed in detail in **Chapter III**.

North Natomas Storm Drainage Fee

The Storm Drainage Fee will fund drainage improvements and land acquisition for each drainage basin. The fees vary by drainage basin and land use. The fee does not include the areawide components of the Comprehensive Drainage Plan that will be funded in the North Natomas Mello-Roos CFD 97-01. There are thirteen drainage basins within the North Natomas Financing Plan Area. The boundaries of these drainage basins are shown in **Chapter I, Figure I-5**.

The developers in each basin must develop a drainage facilities plan, including a financing plan, before development can occur within the basin. Once approved by the City Department of Utilities, the financing plan developed for drainage facilities in each basin will be used in place of the Drainage Fee to equitably spread drainage costs among the benefiting land uses. However, properties that do not participate in the drainage basin financing plan would continue to be subject to the North Natomas Storm Drainage Fee. An example would be public property, such as a school, as these do not typically participate in the Mello-Roos CFDs established to finance basin drainage improvements.

Natomas Basin Habitat Conservation Fee

The Natomas Basin Habitat Conservation Fee will fund the acquisition of off-site habitat to mitigate the impact of new development in North Natomas on the existing habitat for threatened and endangered species. This fee is allocated equally to each gross acre disturbed in North Natomas; however, property developed before 1997 is exempt.

North Natomas Transit Fee

The Transit Fee will fund the cost of light rail transit stations located in North Natomas excluding rolling stock and other costs. The fees will likely be used as part of the local match for State and Federal transit funding. The fee applies to all development in the North Natomas Financing Plan Area and varies by land use.

As with the NNPF, the Transit Fee collection program is also set up to achieve “Target Revenues” for every parcel in the financing plan area. The calculation of Target Revenues is discussed in detail in **Chapter III**.

North Natomas Refundable Supplemental Drainage Fee and Buy-in Fee

The Refundable Supplemental Drainage Fee was established on March 25, 2003, as interim funding for areawide drainage improvements in North Natomas. The pace of development in North Natomas has resulted in the need for Phase 3 drainage improvements before there is sufficient tax revenue to support the Phase 3, Series D bond sale for CFD No. 97-01 (discussed below). As a result the City has adopted the Refundable Supplemental Drainage Fee and the Buy-in Fee. The Refundable Supplemental Drainage Fee will be paid by all persons applying for a building permit in North Natomas and is anticipated to be refunded, with interest, when CFD No. 97-01 Series D bonds are sold. The bond sale is currently estimated to occur in Fiscal Year 2006–07 when special tax revenue is anticipated to be sufficient to support it. However, the timing of the bond sale is dependent on multiple factors, including sufficiency of special tax revenue to support it.

The Buy-in Fee will be paid by all landowners in the North Natomas Community Plan area who are not initial purchasers of the 2003 City North Natomas Comprehensive Drainage CFD No. 97-01 Subordinated Special Tax Bonds, Series D and want the City to establish a bond-financing district in North Natomas or to issue series bonds in an existing district.

The payors of the Refundable Supplemental Drainage Fee and the Buy-in Fee are required to execute an Investment Agreement with the City within 60 days of paying the fee. If the

agreement is not executed within the 60-day period, the payer's right to a refund will be waived without the need for further notice from the City.

Fee Credits/Reimbursements

Individual or groups of development projects within a sub-area (e.g., quadrant, drainage basin) may fund the cost of facilities scheduled to be funded through a fee program or a financing district with an additional Mello-Roos CFD, an Assessment District, or private funding. When private funding is used, the developer will receive fee credits against the PFF or other fees owed pursuant to the Financing Plan. When funding occurs through public financing mechanisms (e.g. Mello-Roos CFD or Assessment District), the developers will be reimbursed the actual allowable costs of constructing the facility.

NNLAP

Development of the North Natomas area will require a significant amount of land for the following public uses: open space, a drainage system, roadways, interchanges, transit, neighborhood/community and regional parks, civic facilities, and buffers to other uses. Much of this land is provided through normal land dedication in the land development process. The quantity of land in North Natomas for public use is unusual, however, because of the large area being planned for development and the amount of land required for mitigation of various development impacts.

The purpose of the NNLAP is two-fold: 1) to insure that public use lands are available to the City to construct infrastructure and facilities on a timely basis as established by the City and 2) to maintain equity among landowners for land provided above and beyond standard dedications.

Land acquired in the NNLAP will be utilized for public facilities or the regional park. As such, fees collected in the Land Acquisition Program are divided into the Public Facilities Land Acquisition Fee and the Regional Park Land Acquisition Fee.

The Land Acquisition Program ensures property owners an equitable share in the dedication of public lands. Each landowner's participation in the program will be required through the development agreement, tentative map, and master parcel map process.

PFLAF

The PFLAF will fund land acquisition for the following uses:

- Freeway Interchange and Overcrossings
- Freeway Buffer
- Agriculture Buffer
- Open Space
- Community Centers
- Police Substation
- Fire Stations

- General Public Facilities
- Bus Transit Centers
- Light Rail Right of Way (ROW)
- Off-Street Bikeways
- RD-1000 Easement
- Overwidth Street Right-of-Way

The Regional Park Land Acquisition Fee

The Regional Park Land Acquisition Fee (RPLAF) will fund the acquisition of land for the North Natomas Regional Park located in the Town Center.

Landowners pay a Public Facilities and RPLAF per net acre of land developed. Landowners may receive a credit against fees due, or a reimbursement for excess public facilities land dedicated beyond their fair share. An example of how the net fee, credit, or reimbursement is calculated is included in **Appendix C**.

North Natomas CFDs and Assessment Districts

North Natomas Mello-Roos CFD No. 97-01

CFD No. 97-01 was formed in February 1997 to fund areawide drainage facilities and habitat land acquisition. The first series of bonds, Series A, was sold in 1997 to complete Phase 1 of the Comprehensive Drainage Plan for North Natomas. The second series, Series B, was sold in 2000 to complete the next phase of the drainage plan. A third series of subordinated bonds, Subordinated Series C, were sold in 2003 to fund costs incurred by the City and certain North Natomas landowners in completing the North Natomas Comprehensive Drainage System. These costs will be distributed equitably to all benefiting parties through the Refundable Supplemental Drainage Fee, which is described above.

Authorized improvements include levee construction, pumping plants, channel improvements, land acquisition, design, engineering, and administration. The first phase of construction of these facilities was required before development in North Natomas. The drainage facilities are operated by Reclamation District No. 1000 (RD-1000).

Other Infrastructure CFDs and Assessment Districts

The North Natomas Financing Plan allows for additional Mello-Roos CFD and Assessment Districts to be formed to resolve specific infrastructure funding issues for individual or groups of development projects. CFDs have been formed to fund development related drainage improvements in several drainage basins. **Figure II-2** summarizes the infrastructure CFDs and Assessment Districts formed to date. The CFDs formed to fund infrastructure items include these districts:

- CFD No. 2—Funds drainage improvements in Quadrant 1—Drainage Basins 5 and 6.
- CFD No. 4—Funds drainage improvements and other supplemental facilities in Quadrant 2—Drainage Basins 1, 2 and 4.
- CFD No. 99-04—Funds drainage improvements in Quadrant 3—Drainage Basin 8C.
- AD No. 88-03—Funded infrastructure improvements in Quadrant 1.
- CFD No. 2000-01—Funds drainage improvements in Quadrant 3, Basin 8a.
- CFD No. 2001-03—Funds drainage improvements in Quadrant 2, Basin 3.

Services CFDs and Assessment Districts

Several CFDs and Assessment Districts fund public services, landscape maintenance, drainage maintenance, and park maintenance have been formed in North Natomas. A summary of services CFDs and Assessment Districts formed to date is shown in **Figure II-2**. Such special districts include these districts:

- **AD No. 89-02 (Citywide Landscaping & Lighting District)**—This assessment district funds the maintenance of street lights, bikeways, parks, landscape corridors, parkways, and street medians.
- **CFD No. 3 (North Natomas Annual Maintenance District)**—This CFD covers almost all of North Natomas and funds landscape corridors, parkways, and street medians. Since North Natomas design standards have a higher level of landscaping requirements than the rest of the City, this CFD supplements the Citywide Landscaping & Lighting Assessment District No. 89-02 to fund the higher level of service required in North Natomas.
- **CFD No. 99-01**—This CFD funds the annual operations of the North Natomas Transportation Management Association (NNTMA). The NNTMA was formed to provide transportation and air quality services to North Natomas. The primary goal of the NNTMA is to “promote efficient accessibility and promote air quality in North Natomas through cooperation of employers, residents, developers, land owners, and public agencies.”
- **CFD No. 99-02**—This CFD funds neighborhood landscaping that benefits specific residential subdivisions. As the City approves subdivisions, they are annexed into this CFD. For subdivisions that have lake amenities, the CFD provides a backup source of funding if the homeowners association fails to provide the required drainage maintenance.
- **CFD No. 2002-02**—This CFD funds the maintenance of landscaping, recreation facilities, lighting, necessary maintenance equipment, and other improvements in neighborhood parks citywide. Subdivisions in North Natomas are required to annex into this citywide district when they are approved.

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**Figure II-2
Guide to the North Natomas Financing Plan
Summary of Infrastructure and Service Community Facilities and Assessment Districts**

Fee Category	Purpose	North Natomas Area Affected	Responsible Agency	Credits/ Reimb. Available	Effective Date	For Details See
<u>Infrastructure CFDs and ADs:</u>						
CFD No. 2	To fund drainage improvements	Basins 5 & 6	City	no	see tax formula	App. E
CFD No. 4	To fund drainage improvements	Basins 1, 2, & 4	City	no	see tax formula	App. E
CFD No. 99-04	To fund drainage improvements	Basin 8c	City	no	see tax formula	App. E
CFD No. 2000-01	To fund drainage improvements	Basin 8a	City	no	see tax formula	App. E
CFD No. 2001-03	To fund drainage improvements	Basin 3	City	no	see tax formula	App. E
AD No. 88-03	To fund backbone infrastructure	Quadrant 1	City	yes	see tax formula	App. E
SAFCA AD No. 2	To fund levee improvements along American and Sacramento Rivers	all of N.N.	SAFCA	no	see tax formula	App. E
<u>15 Service CFDs and ADs:</u>						
AD No. 89-02	Landscaping and lighting	Citywide	City	no	see tax formula	App. F
AD No. 96-02	Funds library operations	Citywide	City	no	see tax formula	App. F
CFD No. 3	Funds landscaping & landscape corridor maintenance	all of N.N.	City	no	see tax formula	App. F
CFD No. 99-01	Funds transportation and air quality services	all of N.N.	NNTMA	no	see tax formula	App. F
CFD No. 99-02	Funds neighborhood landscaping for subdivisions	new N.N. subdivisions	City	no	see tax formula	App. F
SAFCA AD No. 1	Funds SAFCA operations and maintenance	all of N.N.	SAFCA	no	see tax formula	App. F
CFD No. 2002-02	Park maintenance for all new subdivisions	Citywide	City	no	see tax formula	App. F
CFD No. 2003-04	Neighborhood Alley Maintenance	Citywide	City	no	see tax formula	App. F

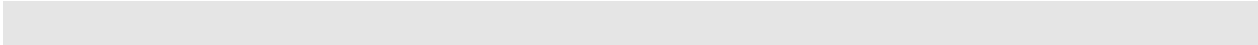
"districts sum"

SAFCA Assessments

SAFCA has two annual tax levy assessments that apply in North Natomas: an operations and maintenance assessment that includes all of the territory within SAFCA's boundaries and a capital improvement assessment, AD No. 2, which funds the North Area Local Project to provide flood control improvements for the entire Natomas Basin. These AD No. 2 improvements include primarily levee-strengthening projects along the Sacramento and American Rivers.



III. North Natomas Target Revenue Calculations



This chapter details new fee collection policies for North Natomas fees as outlined in the North Natomas Nexus Study 2002 Update. City experience in North Natomas has indicated that some land uses are being developed at densities significantly below Community Plan Target densities. In addition, many developers acknowledge that some density targets will be difficult to meet. To ensure that adequate PFF and Transit Fee revenues are being collected, the City has identified “Target Revenues” to be collected from development in the Financing Plan Area.

Target Revenues are defined as “Public Facility Fee and Transit Fee revenues assumed for the parcel(s) in a Schematic Plan using Community Plan land use assumptions (see **Figure III-2**) and fee rates per the schedule (e.g., EC-XX Office, see **Figure B-1**).”

The following sections describe how the new policies affect development of and fee calculation for various land use types. They also provide examples of Target Revenue calculations.

NONRESIDENTIAL LAND USES

All nonresidential fees will be calculated based on the net acreage of a parcel rather than by the previous method of building square footage. The following text describes how the fee for a parcel will be determined.

EC Zones

When the City approves a Planned Unit Development (PUD) Schematic Plan, the PFF and Transit Fee will be calculated, using the current fee schedules (shown in **Appendix B**), for all parcels and development projects proposed in the Schematic Plan.

Fees for EC zones will be calculated on a per-net-acre basis and will be assigned, based on use, according to **Figure III-1**. As shown in this table, a new fee category has been created for all non-office commercial property (excludes multifamily) developed on a parcel designated for EC use. This land use will be called EC Commercial, and the corresponding fee will be equal to the Community Commercial Fee.

In the event that a portion of a Schematic Plan was already developed (and had paid PFF and Transit fees) before implementation of the Target Revenue policy, only the remaining, undeveloped portion of the plan would be subject to the policy. All further reference to the Schematic Plan will mean either the entire Schematic Plan if no development has occurred or the remaining portion of the Schematic Plan if building permits have been issued for a portion of the Schematic Plan.

The following steps demonstrate the calculation of PFF and Transit fees due for EC Schematic Plans.

1. Determine the Community Plan land use designation of each parcel in the Schematic Plan by referring to the map in **Figure III-2**.
2. Calculate Target Revenues for each parcel based on the current fee rate for the given land use designation (current fees are shown in **Appendix B, Figure B-1**). **Example 1** in **Figure III-3** shows an example of a fee calculation for a schematic plan designated as EC-65 by the North Natomas Community Plan. As shown, the proposed uses include EC-65, EC-40, HDR, and EC Commercial.
3. Calculate PFF and Transit fee revenues based on the use of each parcel in the Schematic Plan and current fee rates.
4. Subtract Target Revenues calculated in Step 2 from revenues based on use calculated in Step 3. If the result is negative (i.e., there is a deficit), then a surcharge will apply in the amount of the deficit so that total revenues due equal Target Revenues. If the result is positive (i.e., there is a surplus), then a fee reduction will apply in the amount of the surplus to equate fees due to Target Revenues.
5. Determine fee adjustment based on the surplus or deficit calculated in Step 4. Fees due will be adjusted by this amount to equal Target Revenues. In the example shown in **Figure III-3**, the Schematic Plan will face a deficit of \$997,000 for the PFF and \$115,000 for the Transit Fee. As a result, the project will be subject to a surcharge equal to these amounts.
6. The final step is to allocate the applicable surcharge or reduction to the parcels in the Schematic Plan. In **Example 1**, the surcharge is allocated to all parcels based on each one's share of total acreage; however, with the City's permission, the surcharge or reduction may be allocated in the manner preferred by the property owner. The owner will have the flexibility to transfer the surcharge or reduction to other parcels in the Schematic Plan or to keep the surcharge or reduction with any parcels not meeting Target Revenues.

In the event that development on an individual parcel is phased, the owner or developer would pay the Adjusted Fee for the entire parcel (as determined above, based on Schematic Plan review) at the issuance of the first building

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**Figure III-1
Assignment of Fees to Land Uses in EC Zones**

Primary Uses in EC Zones

	Fee Category
Office	EC Office Fee
High Tech Manufacturing Research and Development	EC Office Fee
Medical Facilities	EC Office Fee
Education/Vocation/Training Facilities	EC Office Fee
Banks/Savings and Loans	EC Commercial [1]
Distribution and Warehousing	Light Industrial w/20%–50% office
Child Care Center	EC Commercial [1]

Support Uses in EC Zones

Health Club	EC Commercial [1]
Auto Services	EC Commercial [1]
Restaurant/Cafes	EC Commercial [1]
Hotel/motel/inn	EC Commercial [1]
Retail stores for consumer goods and services	EC Commercial [1]
Mixed retail/service commercial	EC Commercial [1]
Gas Station	EC Commercial [1]

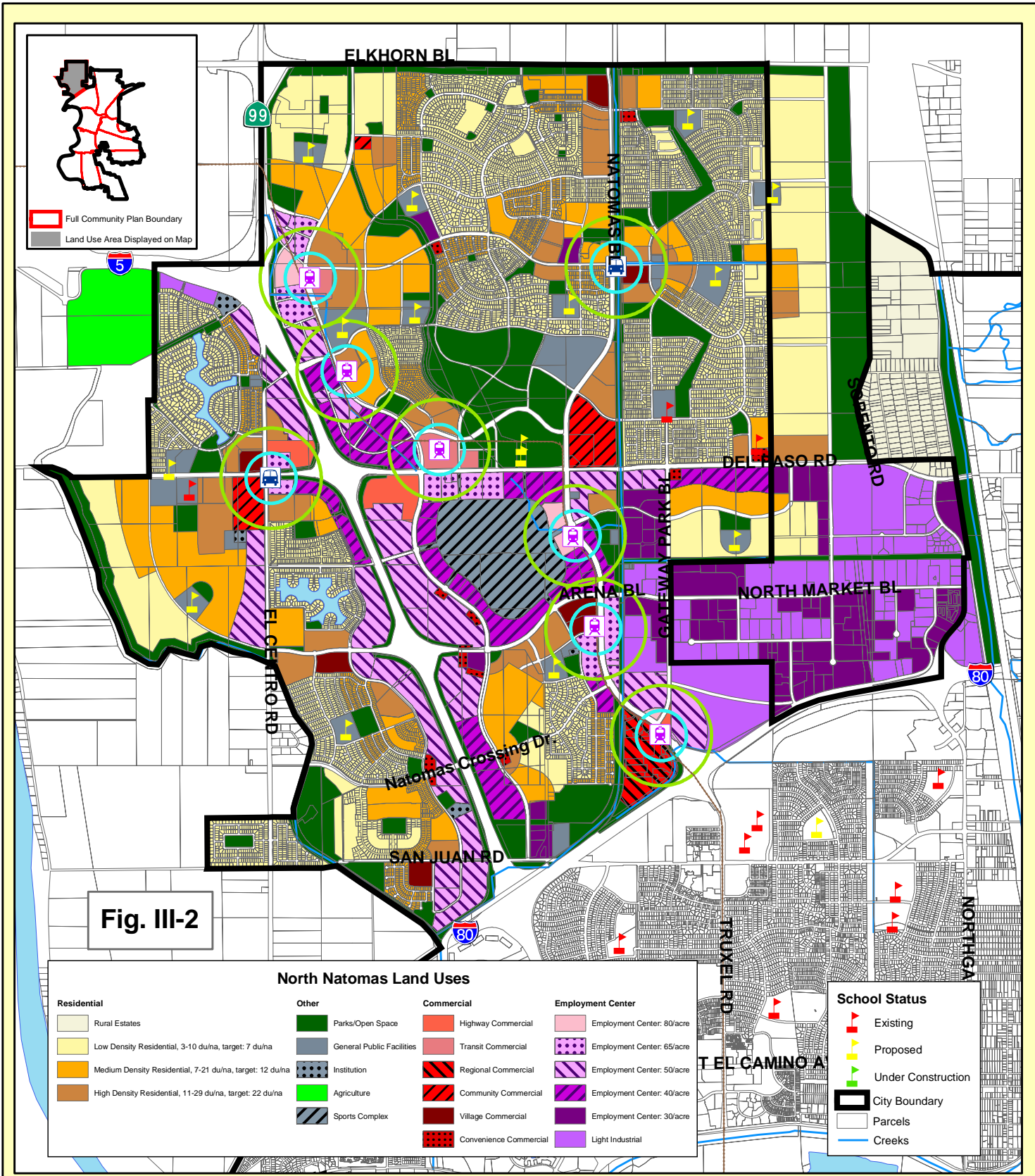
Residential Uses in EC Zones

Multifamily (medium- or high-density)	Multifamily based on units/per acre
---------------------------------------	-------------------------------------

Mixed Use Buildings in EC Zones

Residential Portion	Multifamily based on units/per acre
Nonresidential Portion	
Office	EC Office Fee
Commercial/Retail	EC Office Fee

Notes: [1] EC Commercial Fee will be set equal to the Community Commercial Fee.
Fees will be charged on a per-net-acre basis.



North Natomas Community Plan



Commuty Plan Amended: September 2003
 O:\GIS_Projects\Community_Plan\North_Natomas_A.mxd
 Map Updated: December 2003

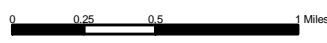
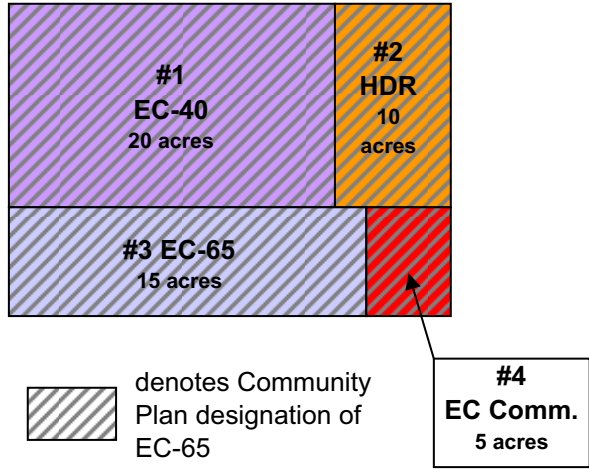


Figure III-3
Guide to The North Natomas Financing Plan
Example 1 - Full PUD Schematic Plan No Parcels Developed

Example 1



Proposed Project:

Parcel Number	Acres	Units
Parcel 1 - EC 40	20.0	n/a
Parcel 2 - HDR	10.0	200
Parcel 3 - EC 65	15.0	n/a
Parcel 4 - EC Comm.	5.0	n/a
Total	50.0	200

CALCULATION OF FEES DUE:

STEP 1: Determine Community Plan Land Use Designation

Refer to Figure III-3 for land use designations.

Community Plan Land Use Designation/ Proposed Use	Acres	Density	Units	PFF		Transit Fee	
				Fee Per Unit/Acre	Total Fee Revenue	Fee Per Unit	Total Fee Revenue

STEP 2: Calculation of Target Revenues

Calculate Target Revenues due according to the the Community Plan Land Use Designation for each parcel (see sample designations shown above).

Parcel 1 - EC 65	20.0	n/a	n/a	\$93,894	\$1,877,880	\$9,329	\$186,580
Parcel 2 - EC 65	10.0	n/a	n/a	\$93,894	\$938,940	\$9,329	\$93,290
Parcel 3 - EC 65	15.0	n/a	n/a	\$93,894	\$1,408,410	\$9,329	\$139,935
Parcel 4 - EC 65	5.0	n/a	n/a	\$93,894	\$469,470	\$9,329	\$46,645
Total	50.0				\$4,694,700		\$466,450

STEP 3: Calculation of Fee Revenues Based on Use (Prior to any surcharge/credit)

Calculate fee revenues based on proposed parcel use (see "Proposed Project" above)

Parcel 1 - EC 40	20.0	n/a	n/a	\$62,960	\$1,259,200	\$5,790	\$115,800
Parcel 2 - HDR	10.0	20.0	200	\$2,561	\$512,200	\$203	\$40,600
Parcel 3 - EC 65	15.0	n/a	n/a	\$93,894	\$1,408,410	\$9,329	\$139,935
Parcel 4 - EC Comm.	5.0	n/a	n/a	\$103,532	\$517,660	\$10,938	\$54,690
Total	50.0		200		\$3,697,470		\$351,025

Figure III-3
Guide to The North Natomas Financing Plan
Example 1 - Full PUD Schematic Plan No Parcels Developed

Example 1

Acres	Density	Units	PFF		Transit Fee	
			Fee Per Unit	Total Fee Revenue	Fee Per Unit	Total Fee Revenue
STEP 4: Calculate Any Surplus/(Deficit)						
Subtract Step 2 from Step 3, if the result is negative then a fee surcharge will apply, if the result is positive then a fee reduction may apply.						
Parcel 1 - EC 40				(\$618,680)		(\$70,780)
Parcel 2 - HDR				(\$426,740)		(\$52,690)
Parcel 3 - EC 65				\$0		\$0
Parcel 4 - EC Comm.				\$48,190		\$8,045
Surplus/(Deficit)				(\$997,230)		(\$115,425)

STEP 5: Determine Fee Adjustment and Actual Fees Due

In the event of a deficit - a surcharge will be applied to equate the fees due to Target Revenues. That is, the surcharge will equal the deficit calculated in Step 4.

In the event of a surplus, the surplus amount will not be collected. Fees are due only up to the Target Revenues calculated in Step 2.

Total Fees Due (Equal to Target Revenues)	\$4,694,700	\$466,450
<i>Fee Adjustment (Step 4)</i>	<i>\$997,230</i>	<i>\$115,425</i>

"Ex.1 Steps 1-5"

Figure III-3
Guide to The North Natomas Financing Plan
Allocation of PFF and Transit Fee Surcharges [1]

Example 1

STEP 6: Allocate Surcharge or Reduction to Parcels

Allocate the surcharge or reduction calculated in Step 4 to all parcels or to select parcels as demonstrated below. In this example, the fee reduction is used to reduce fees on the Low Density parcels only.

Parcel	Acres	Units	Percentage of Total Acres	Fee Based on Use	Fee Adjustment	Total Fee Due	Adjusted Fee Per Unit/Acre
<i>Calculation Method</i>	<i>(a)</i>		<i>(b)</i>	<i>From Step 2 (c)</i>	<i>From Step 5 (d)</i>	<i>(e = c + d)</i>	<i>(f = e / a or b)</i>
Public Facilities Fee							
Parcel 1 - EC 40	20.0	n/a	40.0%	\$1,259,200	\$398,892	\$1,658,092	\$82,905
Parcel 2 - HDR	10.0	200	20.0%	\$512,200	\$199,446	\$711,646	\$3,558
Parcel 3 - EC 65	15.0	n/a	30.0%	\$1,408,410	\$299,169	\$1,707,579	\$113,839
Parcel 4 - EC Comm.	5.0	n/a	10.0%	\$517,660	\$99,723	\$617,383	\$123,477
Total	50.0	200	100.0%	\$3,697,470	\$997,230	\$4,694,700	

Transit Fee

Parcel 1 - EC 40	20.0	n/a	40.0%	\$115,800	\$46,170	\$161,970	\$8,099
Parcel 2 - HDR	10.0	200	20.0%	\$40,600	\$23,085	\$63,685	\$318
Parcel 3 - EC 65	15.0	n/a	30.0%	\$139,935	\$34,628	\$174,563	\$11,638
Parcel 4 - EC Comm.	5.0	n/a	10.0%	\$54,690	\$11,543	\$66,233	\$13,247
Total	50.0	200	100.0%	\$351,025	\$115,425	\$466,450	

"Ex.1 alloc"

[1] This methodology is used only as an estimate of the total PFF and Transit fee per unit. With City approval, the developer/builder may allocate the surcharge in another manner.

permit. The owner or developer would be able to apply fee credits (up to the allowable credit percentage) to offset the portion of fees advanced for the remaining development of the parcel.

Calculated fees, target revenues, and adjusted fees will be based on current fee rates at the time they are calculated. All adjusted fees assigned to parcels will continue to be subject to the annual or periodic changes to the fee schedules. However, once adjusted fees have been assigned to a parcel, there will be no further adjustments to the fee other than the annual or periodic changes noted above.

Commercial and Industrial Zones

Commercial

Recent City experience in North Natomas indicates certain retail uses are being developed at square footage levels significantly below Community Plan target densities. In addition, many developers acknowledge it is and will be very difficult to meet Community Plan target densities in the following commercial zones:

- Convenience Commercial
- Village Commercial
- Community Commercial

To solve this problem, the Nexus Study 2002 Update implemented the following measures.

- First, the net acreage for the above commercial uses is reduced by 10 percent in the Nexus Study 2002 Update to calculate all fees. The result is that remaining PFF and Transit costs were allocated over a smaller base of total remaining acres.
- Second, to ensure that there is no additional PFF or Transit fee revenue loss from building square foot reductions on commercial uses, the PFF and Transit fees are now charged on a per-net-acre basis for all commercial uses. This method ensures that the Target Revenues for commercial parcels will be received by the fee programs. PFF and Transit fee revenues based on a PUD Schematic Plan must equal 100 percent of the Target Revenues for all parcels.

Target Revenues and total fees due will be calculated according to the steps outlined above in the section relating to EC zones.

Light Industrial

To ensure that there is no PFF or Transit fee revenue loss from building square foot reductions on light industrial uses, the PFF and Transit fees will be charged on a per-net-acre basis for all light industrial uses. PFF and Transit fee revenues based on a PUD Schematic Plan must equal 100 percent of the Target Revenues for all parcels. Target Revenues and fee adjustments will be calculated according to the steps outlined above in the section relating to EC USES.

Residential Uses

When the City approves a PUD Schematic Plan, the PFF and Transit Fee will be calculated, using the current fee schedules (shown in **Appendix B**), for all parcels and development projects proposed in the Schematic Plan.

Fees for residential areas will be calculated based on the Community Plan “target” density and the actual “proposed” density. The following steps outline the methodology for identifying the Community Plan target density and the associated Target Revenues.

1. Determine the Community Plan land use designation(s) for the Schematic Plan by referring to the map in **Figure III-2**.
2. Calculate Target Revenues, using the current fee schedule, for all parcels and development projects proposed in the Schematic Plan, as demonstrated in Step 2 of **Example 2** in **Figure III-4**.
3. Next, PFF and Transit Fee revenues will be calculated for the entire Schematic Plan according to the proposed use of each parcel, which may or may not be the same as the Community Plan Land Use designation. This is shown as Step 3 in **Figure III-4**.
4. In the event that a portion of a Schematic Plan was developed (had paid PFF and Transit fees before implementation of the Target Revenue policy, only the remaining, undeveloped portion of the parcel would be subject to these revised policies. In this situation, Steps 1 through 3 would be performed only for the remaining undeveloped portion of the schematic plan.
5. PFF and Transit fee revenues from the Schematic Plan must equal a minimum of 100 percent of the Target Revenues for that Schematic Plan. The maximum amount that PFF and Transit fees from the Schematic Plan could exceed Target Revenues will be 105 percent. As shown in Step 4, the comparison of Schematic Plan and Target Revenues will be performed on a parcel by parcel basis. However, evaluation of achieving the minimum and maximum thresholds will be done for the entire remaining portion of a Schematic Plan as described in the following step.
6. If the Schematic Plan is determined to have a gross surplus or deficit of revenues, actual fees due will be calculated as follows:
 - a) **If Calculated Revenues Exceed 105 Percent of Target Revenues**
If calculated Schematic Plan fee revenues exceed 105 percent of Target Revenues, the fees would be reduced as shown in Step 5 of **Figure III-4**. As shown here, Schematic Plan revenues are estimated to be 109 percent of Target Revenues, thus, fees due will be reduced by approximately \$242,000 to equal 105 percent of the target.
 - b) **If Calculated Revenues Are Less Than 100 Percent of Target Revenues**
If calculated revenues are less than 100 percent of Target Revenues (i.e., a deficit occurs), then a fee surcharge will be applied. The surcharge will be equal to the total deficit calculated in Step 4 to bring fees due up to 100 percent of the Target Revenues.

6. In Step 6, the fee reduction or surcharge is allocated to parcels in the Schematic Plan. The top portion of Step 6 in **Example 2** demonstrates this allocation for the PFF while the lower portion shows this allocation for the Transit Fee. As shown, Column (c) represents the fee revenues calculated in Step 2 while Column (d) shows the applicable fee reduction from Step 5 (if there were a deficit and this was instead a surcharge, these values would be positive).

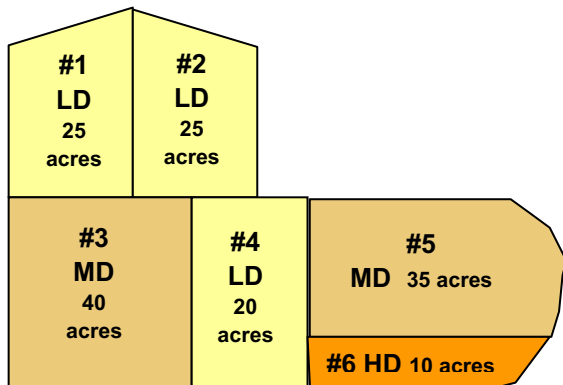
In this example, the reduction is only applied to the Low Density parcels to reduce the per unit fee for these units; however, with City approval, a property owner will have the flexibility to allocated any reductions or surcharges in another manner.

The resulting adjusted fee for each parcel is shown in Column (e). This valuation is then divided by the number of units for each parcel to obtain an adjusted per-unit fee, shown in Column (f).

Calculated fees, Target Revenues, and adjusted fees will be based on current fee rates at the time they are calculated. All Adjusted Fees assigned to parcels will continue to be subject to the annual or periodic changes to the fee schedules. However, once a surcharge or discount has been assigned to residential lots created through a final map, there will be no further adjustments to the surcharge or discount, other than the annual or periodic changes noted above.

Figure III-4
Guide to The North Natomas Financing Plan
Example 2 - Full PUD Schematic Plan No Parcels Developed

Example 2



Proposed Project:

Parcel Number	Acres	Units	Average Lot Size
Parcel 1 - LD	25.0	175	6,223
Parcel 2 - LD	25.0	175	6,223
Parcel 3 - MD	40.0	480	3,630
Parcel 4 - LD	20.0	140	6,223
Parcel 5 - MD	35.0	420	3,630
Parcel 6 - HD	10.0	240	6,223
Total	155.0	1,630	

CALCULATION OF FEES DUE:

STEP 1: Determine Community Plan Land Use Designation

Refer to Figure III-3 for land use designations.

Acres	Density	Units	PFF		Transit Fee	
			Fee Per Unit	Total Fee Revenue	Fee Per Unit	Total Fee Revenue

STEP 2: Calculation of Target Revenues

Calculate Target Revenues due according to the Community Plan Land Use Designation for each parcel (see sample designations shown above).

Parcel 1 - LD	25.0	7.0	175	\$4,607	\$806,225	\$303	\$53,025
Parcel 2 - LD	25.0	7.0	175	\$4,607	\$806,225	\$303	\$53,025
Parcel 3 - MD	40.0	12.0	480	\$3,517	\$1,688,160	\$252	\$120,960
Parcel 4 - LD	20.0	7.0	140	\$4,607	\$644,980	\$303	\$42,420
Parcel 5 - MD	35.0	12.0	420	\$3,517	\$1,477,140	\$252	\$105,840
Parcel 6 - HD	10.0	22.0	220	\$2,510	\$552,200	\$199	\$43,780
Total	155.0		1,610		\$5,974,930		\$419,050

STEP 3: Calculation of Fee Revenues Based on Use (Prior to any surcharge/credit)

Calculate fee revenues based on proposed parcel use (see "Proposed Project" above)

Parcel 1 - LD	25.0	7.0	175	\$4,607	\$806,225	\$303	\$53,025
Parcel 2 - LD	25.0	7.0	175	\$4,607	\$806,225	\$303	\$53,025
Parcel 3 - MD	40.0	12.0	480	\$4,062	\$1,949,760	\$277	\$132,960
Parcel 4 - LD	20.0	7.0	140	\$4,607	\$644,980	\$303	\$42,420
Parcel 5 - MD	35.0	12.0	420	\$4,062	\$1,706,040	\$277	\$116,340
Parcel 6 - HD	10.0	24.0	240	\$2,510	\$602,400	\$199	\$47,760
Total	155.0		1,630		\$6,515,630		\$445,530

Figure III-4
Guide to The North Natomas Financing Plan
Example 2 - Full PUD Schematic Plan No Parcels Developed

Example 2

Acres	Density	Units	PFF		Transit Fee	
			Fee Per Unit	Total Fee Revenue	Fee Per Unit	Total Fee Revenue

STEP 4: Calculate Any Surplus/(Deficit)

Subtract Step 2 from Step 3, if the result is negative then a fee surcharge will apply, if the result is positive then a fee reduction may apply if the result is more than 105% of Target Revenues.

Parcel 1 - LD	\$0	\$0
Parcel 2 - LD	\$0	\$0
Parcel 3 - MD	\$261,600	\$12,000
Parcel 4 - LD	\$0	\$0
Parcel 5 - MD	\$228,900	\$10,500
Parcel 6 - HD	\$50,200	\$3,980
Surplus/(Deficit)	\$540,700	\$26,480
<i>Surplus Percentage</i>	<i>109%</i>	<i>106%</i>

STEP 5: Determine Fee Adjustment and Actual Fees Due

In the event of a deficit - a surcharge will be applied to equate the fees due to Target Revenues. That is, the surcharge will equal the deficit calculated in Step 4.

In the event of a surplus, all fees calculated in Step 3 are due up to a maximum of 105% of the Target Revenues calculated in Step 2. For the above example, there is a surplus above this amount (109% and 106%) so the property owner will be obligated to pay 105% of Target Revenues as calculated below:

Total Fees Due (Target Revenues x 105%)	\$6,273,677	\$440,003
<i>Fee Adjustment (Step 3 less Total Fees Due)</i>	<i>\$241,954</i>	<i>\$5,528</i>

"Ex.3 Steps 1-5"

Figure III-4
Guide to The North Natomas Financing Plan
Allocation of PFF and Transit Fee Surcharges [1]

Example 2

STEP 6: Allocate Surcharge or Reduction to Parcels

Allocate the surcharge or reduction calculated in Step 5 to all parcels or to select parcels as demonstrated below. In this example, the fee reduction is used to reduce fees on the Low Density parcels only.

Parcel	Number of Units	Percentage of Total Units	Fee Based on Use	Fee Adjustment	Total Fee Due	Adjusted Fee Per Unit
			<i>From Step 2</i>	<i>From Step 4</i>		
<i>Calculation Method</i>	<i>(a)</i>	<i>(b)</i>	<i>(c)</i>	<i>(d)</i>	<i>(e = c + d)</i>	<i>(f = e / a)</i>
Public Facilities Fee						
Parcel 1 - LD	175	10.7%	\$806,225	(\$86,412)	\$719,813	\$4,113
Parcel 2 - LD	175	10.7%	\$806,225	(\$86,412)	\$719,813	\$4,113
Parcel 3 - MD	480	29.4%	\$1,949,760	\$0	\$1,949,760	\$4,062
Parcel 4 - LD	140	8.6%	\$644,980	(\$69,130)	\$575,850	\$4,113
Parcel 5 - MD	420	25.8%	\$1,706,040	\$0	\$1,706,040	\$4,062
Parcel 6 - HD	240	14.7%	\$602,400	\$0	\$602,400	\$2,510
Total	1,630	100.0%	\$6,515,630	(\$241,954)	\$6,273,677	

Transit Fee

Parcel 1 - LD	175	10.7%	\$53,025	(\$1,974)	\$51,051	\$292
Parcel 2 - LD	175	10.7%	\$53,025	(\$1,974)	\$51,051	\$292
Parcel 3 - MD	480	29.4%	\$132,960	\$0	\$132,960	\$277
Parcel 4 - LD	140	8.6%	\$42,420	(\$1,579)	\$40,841	\$292
Parcel 5 - MD	420	25.8%	\$116,340	\$0	\$116,340	\$277
Parcel 6 - HD	240	14.7%	\$47,760	\$0	\$47,760	\$199
Total	1,630	100.0%	\$445,530	(\$5,528)	\$440,003	

"Ex. 2 Step 6"

[1] This methodology is used only as an estimate of the total PFF and Transit fee per unit. With City approval, the developer/builder may allocate the surcharge in another manner.



IV. Examples of Development Fee, Tax, and Assessment Calculations

This chapter contains examples of development impact fee calculations for residential and nonresidential development in North Natomas. The purpose of these fee calculation examples is to demonstrate how the fees and other costs are calculated for new development.

Please note that these examples are based on prototype projects and include several assumptions about development. The examples are intended for illustration purposes only. Actual building square footages, units per acre, and floor area ratios will vary from the assumptions used in these examples. These impact fee examples were calculated using the most current information available at the time of this report.

Appendix G of this report, or **Appendix E** of the North Natomas Financing Plan, contain a more comprehensive set of development impact fee calculation examples for both residential and nonresidential development.

PROJECT LOCATION

Determination of the project location is the first step in the fee calculation process as many fees and costs vary by quadrant and drainage basin. **Figure I-5** in **Chapter I** is a map of the four quadrants for the North Natomas Financing Plan Area. The location of each drainage basin in the Financing Plan Area is shown in **Figure I-6** in **Chapter I**. The drainage basin locations by quadrant are summarized below.

- **Quadrant 1** Drainage Basins 5 and 6
- **Quadrant 2** Drainage Basins 1, 2, 3, and 4
- **Quadrant 3** Drainage Basin 8A
- **Quadrant 4** Drainage Basins 7A, 7B, 8B, and 8C

FEE CALCULATION EXAMPLE

The fee calculation examples in this chapter assume development in Drainage Basin 5, **Quadrant 1**.

- **Figure IV-1** summarizes the total fee and debt burden for single and multifamily residential and nonresidential development. The total fee and debt burden is summarized in these categories:
 - City Fees
 - North Natomas Fees
 - Other Agency/Special District Fees
 - Bond Debt and Drainage Fees
- **Figure IV-2** shows a detailed breakdown of the City, North Natomas, and Other Agency/Special District fees.
- **Figure IV-3** shows estimated bond debt and drainage fees for single and multifamily residential and nonresidential development.

REFERENCE FIGURES AND ADDITIONAL EXAMPLES

As identified in each of the fee calculation tables, all of the information necessary to calculate the development impact fees is located in the appendices to this report. The appendices are ordered in the same manner as the fees are calculated in the examples. The following appendices are included with this report.

- **Appendix A**—City of Sacramento Development Impact Fees
- **Appendix B**—North Natomas Fees
- **Appendix C**—North Natomas Land Acquisition Program
- **Appendix D**—Other Agency/Special District Fees
- **Appendix E**—Infrastructure Special Financing Districts
- **Appendix F**—Services Special Financing Districts
- **Appendix G**—Development Impact Fee Calculation Examples
- **Appendix H**—Major Roadway Funding

Figure IV-1
North Natomas Projected Costs of Development
Example of Total Burden by Basin for
Single-Family, Multifamily and Nonresidential Development

DRAFT

As of September 2004

QUADRANT 1, BASIN 5

Fee Category	Source	Single-Family Lot Size > 5,000 Sq. Ft.	Multifamily > 18 units per net acre	Nonresidential Office EC 30
Development Assumptions				
House Size or Building Sq. Ft./acre		2,200 Sqft/Unit	1,000 Sqft/Unit	10,500
Units per Net Acre or F.A.R.		6.0	22.0	0.24
Building Value per Unit or Sq. Ft.		\$142,095	\$69,420	\$73.60

Total Infrastructure Burden By Drainage Basin

Quadrant 1

		<i>Per Unit</i>	<i>Per Unit</i>	<i>Per Net Acre</i>
Basin 5				
City of Sacramento Fees	Figure IV-2	\$10,438	\$6,872	\$37,147
North Natomas Fees	Figure IV-2	\$9,594	\$4,328	\$83,653
Other Agency Fees	Figure IV-2	\$18,051	\$9,137	\$45,549
Subtotal Fees		\$38,083	\$20,337	\$166,349
Bond Debt and Drainage Fees	Figure IV-3	\$11,270	\$3,235	\$72,739
Total Basin 5		\$49,353	\$23,572	\$239,088
<i>Per Sq. Ft. of Land</i>		<i>\$6.80</i>	<i>\$11.91</i>	<i>\$5.49</i>
<i>Per Building Sq. Ft.</i>		<i>\$22.43</i>	<i>\$23.57</i>	<i>\$22.77</i>

"burden"

**The total burdens shown above do not reflect any credits or reimbursements that may be applied.
See Chapter V for credit and reimbursement information.**

Figure IV-2

**North Natomas Projected Costs of Development
Example of Major Development Impact Fees for
Single-Family, Multifamily and Nonresidential Development**

DRAFT

As of September 2004

QUADRANT 1, BASIN 5

Fee Category	For Notes See Figure IV-4	Fee Due At	Single-Family Lot Size > 5,000 Sq. Ft.	Multifamily > 18 units per net acre	Nonresidential Office EC 30
Development Assumptions					
House Size or Building Sq. Ft./Acre			2,200 Sqft/Unit	1,000 Sqft/Unit	10,500
Units per Net Acre or F.A.R.			6.0	22.0	0.24
Building Value per Unit or Sq. Ft.			\$142,095	\$69,420	\$73.60
Fees (2)					
City of Sacramento Fees			Per Unit	Per Unit	Per Net Acre
Building Permit	(2-1)	BP	\$1,364	\$779	\$5,644
Plan Check	(2-1)	BP	\$452	\$622	\$4,602
Technology Surcharge	(2-1)	BP	\$73	\$56	\$410
Business Operation's Tax	(2-1)	BP	\$57	\$28	\$309
Strong Motion Instrumentation Fee	(2-2)	BP	\$14	\$7	\$162
Major Street Construction Tax	(2-3)	BP	\$1,137	\$555	\$6,182
Residential Development Tax	(2-4)	BP	\$385	\$315	\$0
Housing Trust Fund	(2-5)	BP	\$0	\$0	\$10,395
Water	(2-6)	BP	\$2,603	\$1,952	\$4,720
Citywide Park Development Impact Fee	(2-7)	BP	\$4,277	\$2,520	\$4,305
Fire Review Fee	(2-8)	BP	\$77	\$37	\$417
Subtotal City of Sacramento Fees			\$10,438	\$6,872	\$37,147
North Natomas Fees (Before Credits)					
Public Facility Fee	(2-9)	BP	\$4,819	\$2,626	\$49,877
Transit Fee	(2-10)	BP	\$317	\$208	\$4,288
Public Land Acquisition Fee	(2-11)	BP	\$2,034	\$615	\$13,710
Regional Park Acquisition Fee	(2-12)	BP	\$1,573	\$476	\$10,600
Refundable Supplemental Drainage Fee	(2-13)	BP	\$851	\$403	\$5,178
Subtotal North Natomas Fees			\$9,594	\$4,328	\$83,653
Other Agency/Special District Fees					
NBHCP Mitigation Fee	(2-14)	GP	\$2,687	\$733	\$16,124
SAFCA CIE Fee (2004/2005 - Year 10)	(2-15)	BP	\$185	\$69	\$2,137
School Mitigation Fee	(2-16)	BP	\$7,326	\$3,330	\$3,570
CSD-1 Sewer Fee	(2-17)	FM	\$1,853	\$505	\$11,118
SRCSO Sewer Fee	(2-18)	App.	\$6,000	\$4,500	\$12,600
Subtotal Other Fees			\$18,051	\$9,137	\$45,549
Total Fees			\$38,083	\$20,337	\$166,349
Total Fees per Sq. Ft.					
Per Sq. Ft. of Land			\$5.25	\$10.27	\$3.82
Per Building Sq. Ft.			\$17.31	\$20.34	\$15.84

"fees"

Note: BP = Building Permit; GP = Grading Permit; FM = Final Map; App. = Application for use of system

**Fees shown above do not reflect any credits or reimbursements that may be applied
See Chapter V for credit and reimbursement information**

DRAFT

Figure IV-3
North Natomas Projected Costs of Development
Example of Estimated Bond Debt and Drainage Fee (or Cost) for
Single-Family, Multifamily and Nonresidential Development

As of September 2004

QUADRANT 1, BASIN 5

Fee Category	For Notes See Figure IV-4	Single-Family Lot Size > 5,000 Sq. Ft.	Multifamily > 18 units per net acre	Nonresidential Office EC 30
Development Assumptions				
House Size or Building Sq. Ft./acre		2,200 Sqft/Unit	1,000 Sqft/Unit	10,500
Units per Net Acre or F.A.R.		6.0	22.0	0.24
Building Value per Unit or Sq. Ft.		\$142,095	\$69,420	\$73.60

Estimated Bond Debt & Drainage Fee (3)

Quadrant 1

Basin 5

		<i>Per Unit</i>	<i>Per Unit</i>	<i>Per Net Acre</i>
CFD No. 97-01 Drainage Bond Debt - Quad 1 & 2	(3-1)	\$1,630	\$445	\$9,781
CFD No. 2 Drainage Bond Debt (Basin 5)	(3-2)	\$5,333	\$1,455	\$31,999
Average AD No. 88-03 FY 03/04 Principal Remaining	(3-3)	\$3,283	\$895	\$19,698
SAFCA AD No. 2 Local Project Cost	(3-4)	\$1,023	\$441	\$11,261
Subtotal Basin 5 Taxes		\$11,270	\$3,235	\$72,739

"Taxes"

All taxes and assessments shown above do not reflect any credits or reimbursements that may be applied.
See Chapter V for credit and reimbursement information.

Figure IV-4 North Natomas Projected Costs of Development Notes

- (1) Quadrant 1 includes land south of Del Paso Road and east of I-5, which has funded a portion of the facilities in existing A.D. (A.D. 88-03).
Quadrant 2 includes land north of Del Paso Road and east of I-5 and is excluded from A.D. 88-03.
Quadrant 3 includes land north of Del Paso Road and west of I-5 and is excluded from A.D. 88-03.
Quadrant 4 includes land south of Del Paso Road and west of I-5 and is excluded from A.D. 88-03.
- (2) Building Permit fees include all existing City/County fees, school mitigation fees, and project-specific financing.
 - (2-1) Building permit, plan check, technology surcharge, and business license fee are calculated based on the City fee schedule.
 - (2-2) The seismic motion instrumentation fee is 0.01% of the building valuation for residential development and 0.021% of the building valuation for nonresidential development.
 - (2-3) The Major Street Construction Tax is based on 0.8% of the building valuation.
 - (2-4) One time tax for residential development based on \$385 for a 3 bedroom unit for low and medium density and \$315 for a two bedroom unit for high density.
 - (2-5) The Housing Trust Fund is based on Chapter 17.188 of the City Code. The fees range from \$0.27 per sq. ft. to \$0.99 per sq. ft. depending on the land use.
 - (2-6) The water fee varies by meter size. For a low- and medium-density residential unit, it is assumed a 1-inch meter installation fee of \$385 plus a water system fee of \$2,168. The fee for a high-density residential unit it is assumed 75% of the low- and medium-density fee. Nonresidential development fees assume two meters, one for domestic use and one for irrigation.
 - (2-7) The citywide park development impact fee was created to fund development of parks in new development areas in the City. Fee went into effect November 17, 1999, and was last updated in September 2004; new fee rates will be effective October 24, 2004.
 - (2-8) The fire review fee is administered and collected by the applicable fire district. The fee shown, 0.054% of the building valuation, is based on the rate for new construction in the City.
 - (2-9) The PFF funds facilities that may be partially funded through bonds and paid on an annual basis through special taxes or assessments with a credit to the fee. Items include roads, freeway improvements, parks, fire stations, library, police substation, landscaping, and planning studies.
 - (2-10) Based on funding for light rail improvements, excluding land funded in Land Acquisition Program.
 - (2-11) The Public Facilities Land Acquisition fee for residential development is based on a fee per unit for each different lot size. The fee for nonresidential development is \$13,710 per net acre. Credits may be applied to reduce the fee.
 - (2-12) The Regional Park Land Acquisition fee for residential development is based on \$10,600 per net acre. Credits may be applied to reduce the fee.
 - (2-13) This fee will be fully refundable, with interest, after the sale of CFD No. 97-01 Series D bonds, which is anticipated to occur in Fiscal Year 2006-07. After this time, this fee will no longer be applicable.
 - (2-14) Based on the 2004 fee of \$16,124 per gross acre disturbed and **paid at grading permit**.
 - (2-15) The SAFCA CIEF is based on the FY 2004/2005 year 10 fee, which increases annually.
 - (2-16) Based on the Natomas Unified School District fee of \$3.33 per residential sq. ft. for single family and multifamily development and \$0.34 per nonresidential sq. ft. Some portions of Quadrant 2 are served by another school district and may have school fees different from those shown here.
 - (2-17) The CSD-1 sewer fee is \$11,118 per acre for residential subdivisions, multifamily development, and nonresidential development.
 - (2-18) The SRCSD sewer fee for residential and nonresidential development is \$6,000 per ESD; there is 1 ESD per single-family unit and 0.75 ESD per multifamily unit. ESDs for nonresidential development vary by use.
- (3) The estimated bond debt is either an assessment or special tax that is paid by the property owner. The amounts shown equal total estimated bond debt for a particular unit or nonresidential project. It is important to note that this amount may not equal the exact prepayment amount for each district.
 - (3-1) Based on Attachment 3 in the tax formula for CFD No. 97-01.
 - (3-2) CFD No. 2 funds drainage in Basins 5 and 6. CFD No. 4 funds drainage in Basins 1, 2, and 4. CFD No. 2000-01 funds drainage in Basin 8a. CFD No. 99-04 funds drainage in Basin 8c. CFD No. 2001-03 funds drainage in Basin 3. Bond debt for each is based on estimated prepayment amounts in the tax formula for each district.
 - (3-3) The majority of Quadrant 1 has an existing assessment district (AD No. 88-03) which funded some roadway, water and sewer improvements. It also funded right-of-way and easement acquisition which is not included in the estimates for the other three quadrants. The assessment varies by parcel and is based on the average per acre bond debt.
 - (3-4) Reflects the present value of the current annual assessment for the remaining term of bonds (21 years remaining in FY 2004-05). Fiscal Year 2004-05).

V. North Natomas
 Development Fee
 Credits/Reimbursements—
 Policies and Procedures

The City allows development fee credits for a number of fees relating to development in North Natomas. Credits are issued against specific fees and may not be utilized against other fee types.

This document describes the procedures the City requires for administration of the North Natomas Fee Credit programs.

At the time of this writing, the fee credits in existence are as follows:

Fee Program	% Credit Amount	Amount
Public Facilities Fee		
Gateway Roadway Credits	97%	\$480,681
Non-Gateway Credits		
A.D. 88-03 Improvement Credits	43%	\$20,601,779
Stadium (Arena) Boulevard Design Credits	43%	\$461,813
Other Non-Gateway Credits	43%	\$2,151,366
Land Acquisition Program		
A.D. 88-03 Land Acquisition Credits	43%	\$1,833,604
NNLAP	92%	\$2,151,366
Regional Park Land Acquisition Fee Credits	97%	\$4,694,574
City Water Fee		
Water Fee Credits—Phase 1	97%	\$803,373
City Park Development Fee Credits	97%	Not Available

Source: City of Sacramento.

NORTH NATOMAS FEE PROGRAM AND FEE CREDITS/REIMBURSEMENTS

The fee programs in North Natomas provide funding for the infrastructure and public land needed to support development in the community. Because infrastructure may be needed before the collection of fee revenues, the fee credit program was developed to provide developers with credits against fee payments for infrastructure and land dedications included in the fee programs but constructed by the developer.

Construction by a developer of infrastructure in the fee program does not automatically result in credits. Credits are established through a process of identification and validation that results in a City Agreement executed by the City Manager, which describes the credits, defines the amount, and provides conditions for the use or reimbursement of the credits.

In addition to credits generated through construction, the NNLAP provides a mechanism for granting credits against the Land Acquisition Program fees and requires a separate City Agreement. The Land Acquisition credits are established through the process of public land dedication. There is, however, a process of identification and validation required before these credits are utilized or assigned and transferred.

CREDITABLE FACILITIES/LAND DEDICATIONS

Public Facilities Fee-Funded Facilities

The majority of PFF credits are issued for construction of roadway or freeway-related improvements. The North Natomas Nexus Study 2002 Update provides a detailed list of facilities eligible for reimbursement. Some facilities are specifically anticipated to be constructed by either the developer or the City, however, a developer may construct and be reimbursed for any eligible facility.

NNLAP Land Dedications

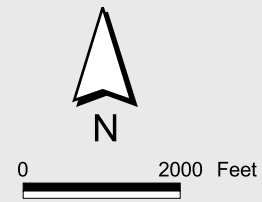
Figure V-1 shows a map of the public land to be acquired through the NNLAP. Off-street bike trails are shown in a separate map, which can be found in the North Natomas Nexus Study 2002 Update. Additionally, detailed descriptions of land to be acquired can be found in Chapter VI of the Nexus Study. Public Land will be dedicated to the City as described below in the section entitled “Establishing NNLAP Fee Credits/Reimbursements”. Reimbursements will be made from NNLAP fees collected.

Creditable Facilities for Other Fees

Developers may receive Water Fee credits for construction of water transmission mains (T-mains) and/or Park Fee credits for the construction of park facilities. All facilities must be approved by the City before credits will be issued. For more information

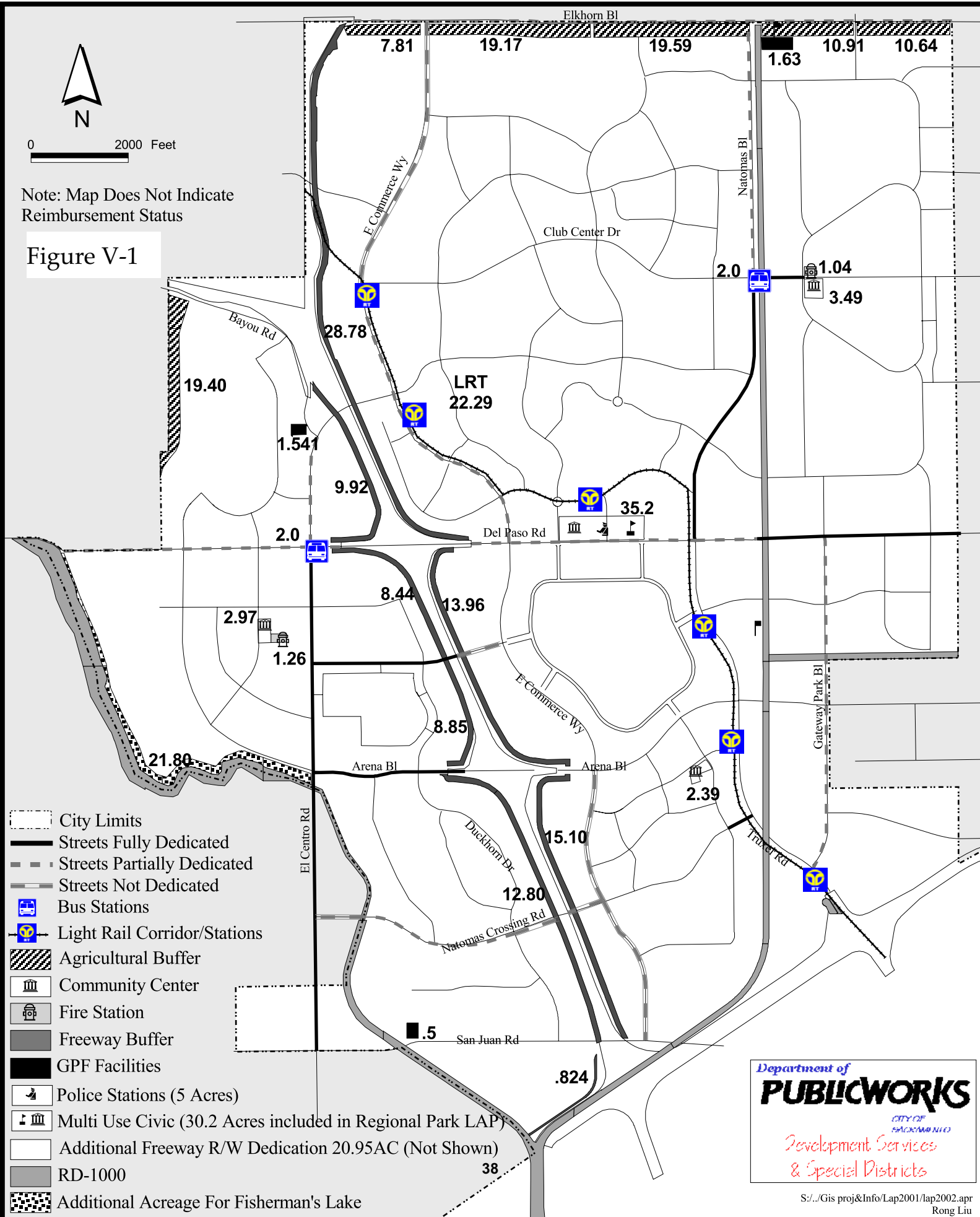
LAP Reimbursement Areas

Revised: August 2002



Note: Map Does Not Indicate Reimbursement Status

Figure V-1



- City Limits
- Streets Fully Dedicated
- Streets Partially Dedicated
- Streets Not Dedicated
- Bus Stations
- Light Rail Corridor/Stations
- Agricultural Buffer
- Community Center
- Fire Station
- Freeway Buffer
- GPF Facilities
- Police Stations (5 Acres)
- Multi Use Civic (30.2 Acres included in Regional Park LAP)
- Additional Freeway R/W Dedication 20.95AC (Not Shown)
- RD-1000
- Additional Acreage For Fisherman's Lake

Department of
PUBLICWORKS
 CITY OF SACRAMENTO
 Development Services
 & Special Districts

regarding creditable water facilities, please call the City Department of Utilities at (916) 808-1400. For more information regarding creditable park facilities, please call the City Department of Parks and Recreation at (916) 808-5200.

PROCESS FOR ESTABLISHING AND USING CREDITS/REIMBURSEMENTS

The following describes the process of establishing fee credits or reimbursements for infrastructure projects constructed by the Developer. Please note that as of May 2004, there are no remaining credits/reimbursements for the Truxel Interchange portion of the PFF, the Transit Fee, or the Drainage Fee. As a result, the following discussion will pertain to remaining PFF credits/ reimbursements only.

Establishing PFF, Transit, or Drainage Fee Credits/Reimbursements

1. The developer provides advance funding or constructs infrastructure items that are scheduled for funding through the Public Facilities Fee. Most often these items are major roads necessary to serve a development project.
2. The City will identify whether the infrastructure improvement is in fact a reimbursable facility to validate the reimbursement due. The City will also calculate the actual reimbursement amount based on information contained in the most current version on the North Natomas Nexus Study.
3. The City will establish a reimbursement account for each party (property owner, developer, builder, or parcel) eligible for reimbursement.
4. The account will be maintained by the City and adjusted for existing reimbursement payments, fee credits, or additional reimbursable expenses.
5. The reimbursement account will be reduced through the use of fee credits or direct reimbursements from the collection of fees.

Establishing>NNLAP Fee Credits/Reimbursements

For Public Land Parcels:

1. The landowner submits a request for fee credits in exchange for the dedication of land. This request should include a description of the public land to be dedicated as identified in the North Natomas Financing Plan as being included in the>NNLAP (see **Figure V-1** for a map of public land included in the>NNLAP). The description must refer to a **final** master parcel map or a **final** subdivision map. The City's submittal requirements for Public Land parcels are detailed on page 43 and a sample Request for Fee Credits letter is provided on page 46.
2. The City and landowner will execute a standard form land acquisition credit/reimbursement agreement.
3. Under this agreement, all the lands dedicated or to be dedicated are described and referenced by recorded maps.

4. If the dedication was a parcel made with an Irrevocable Offer of Dedication (IOD), the landowner must submit a grant deed with legal description referencing the parcel on a recorded map. The City's Real Estate Department staff will begin the process of accepting the land under the terms of the reimbursement agreement. This will include title clearance and recordation once the City determines it is ready to accept the land.
5. The City will review the landowner's submittals to verify the dedicated acreage.
6. Upon verification of the acreage and confirmation of the City's recordation of the grant deed, the City will accept the land in fee simple title and will then authorize the issuance of fee credits.
7. The amount of reimbursement is based on the approved NNLAP value, or the Public Land Acquisition Value (PLAV), at the time of grant deed recordation.
8. The landowner submits a written application for fee credits and/or cash reimbursement in a format approved by the City.
9. The City will set up and maintain a credit/reimbursement account for the landowner.

For ROW:

1. The landowner follows the same procedures as described above for public land parcels, except ROW dedications are dedicated and accepted through the map process and do not involve IODs or grant deeds. The City's submittal requirements for ROW dedications are detailed on page 45.
2. As above, the landowner will reference their dedications from a **final** master parcel map or the **final** subdivision map.
3. The City will review the landowner's submittals to verify the dedicated acreage.
4. Upon verification of the acreage, the City will authorize the issuance of fee credits. The amount of reimbursement/credits is based on the approved PLAV at the time of map recordation.
5. The City will set up and maintain a credit/reimbursement account for the landowner.

Using Fee Credits/Reimbursements

1. Approved reimbursements may be taken in the form of credits against the applicable fee due on a project. Credits can be taken for any reimbursement due up to the credit amount shown in the table on page 36.
2. To use credits, a Use of Fee Credit Certificate (see sample certificate on page 47) must be executed by the credit owner or by an officer, agent, or manager of the owner with the authority to execute the certificate. The Use of Fee Credit Certificate identifies the project and building permit number against which the credits will be used. The Use of Fee Credit Certificate must be transmitted to the City department that has responsibility for credit administration, currently the City's Accounting Division.
3. Upon receipt of the Use of Fee Credit Certificate, the Accounting Division will verify the amount and type of credits to be used and, communicate the validated credits to the appropriate party that calculates North Natomas development impact fees, currently the

City. The City will apply the credits to the appropriate parcel or lot and make the information available to the City's Building Division, where building permits will be issued that will reflect the use of the credits against the appropriate impact fee. Additionally, the credit owner's reimbursement account will be adjusted to reflect the use of credits.

4. Credit Transfers

- a. Credits may also be assigned to other parties. The assignment process starts with a credit holder notifying the City's Accounting Division that an assignment and transfer is desired. The City will provide the credit holder and assignee with a letter verifying the amount and type of credits to be transferred (see sample letter on page 48).
- b. After receipt of the City acknowledgement letter, the credit holder, or authorized officer, manager or agent must execute an Assignment and Transfer of Fee Credit Certificate and transmit the certificate to the City's Accounting Division (see sample certificate on page 48).
- c. The Accounting Division will update the credit holder's reimbursement account to reflect the transfer and establish or update the reimbursement account of the assignee that receives the credit.
- d. Credit statements will then be issued to the parties reflecting the transfer of credits. The use of transferred credits is done in accordance with the Use of Fee Credit Certificate procedure, described above.
- e. It is the responsibility of the credit/reimbursement owner to ensure that all accounts have been properly adjusted after a transfer.

The process of fee credit assignments, transfers, and use is summarized in the Sample Fee Credit Flowchart on page 50.

CREDIT/REIMBURSEMENT ADMINISTRATION

As noted above, the City will maintain reimbursement accounts for each party due a reimbursement. When credits are issued or cash reimbursements are made, the accounts will be adjusted accordingly. Typically, cash reimbursements are not made until all possible credits have been issued for applicable fees due.

Depending on the applicable City Agreement, credits may be reimbursed in cash to the credit/reimbursement owner. There is a hierarchy of priorities (see below) in credit reimbursement and credits are to be reimbursed in a pro rata manner among the credit holders in each reimbursement priority. Cash reimbursements are also contingent on adequate fee revenue available to accomplish the infrastructure improvements needed to support development in North Natomas as determined at the sole discretion of the City.

Priority for Repayment of Reimbursement Accounts for PFF Reimbursements

If the City has funds available from collections of the PFF, reimbursements will be paid to reduce the account balances in the reimbursement accounts.

- **First Priority** will be given to the Truxel Interchange reimbursements due;
- **Second Priority** will be given to Gateway reimbursements due; and,
- **Third Priority** will be given to all other outstanding reimbursements due.

Priority for Repayment of Reimbursement Accounts for>NNLAP Reimbursements

In the event a developer is owed a reimbursement in excess of all possible credits that could be taken,>NNLAP cash reimbursements will be paid in the order in which the dedications were made. In other words, the first developer to dedicate land, and in turn is owed a cash reimbursement, will be the first to be repaid.

ANNUAL ADJUSTMENT

All credits/reimbursements are subject to an annual adjustment for inflation equal to the annual adjustment made to the associated fee. The adjustment automatically takes place on July 1 and is based on the annual change in the Construction Cost Index for San Francisco measured from March 1 of the previous year to March 1 of the current year. The North Natomas Land Acquisition credit is adjusted annually based on an estimate of land value measured as of November 1. Other credits have mechanisms for adjustment based on their respective Resolution and/or Ordinance.

CREDITS/REIMBURSEMENTS FOR OTHER FEE PROGRAMS

Water Fees

T-mains generally are constructed by the City’s Department of Utilities when the demand for these pipes is needed and when the collection of development fees can fund the construction of the T-mains. Because construction of T-mains in North Natomas may be needed before the collection of development fees, the City has allowed developers to construct T-mains and be reimbursed via a water development fee credit program. The City provides reimbursement to the developer for the construction of T-mains through the execution of a “Credit Agreement for Construction of Water Facilities” contract. The Agreement defines the dollar amount of each credit, defines the number of credits and provides conditions for the use of reimbursement of the credits. The credits are issued upon final completion and acceptance of the T-main project and are applied against the water development fee for new single-family homes based on 97 percent of the fee amount for a one-inch domestic water service.

Citywide Park Development Impact Fees

The City and developers may agree to have certain developers build certain park facilities contained in the Park Development Impact Fee Program. In the case of such an agreement, the City will require a specific cost estimate based on the approved design standards for the facilities proposed to be constructed by the developer. Upon approval by the City, the developer may receive a fee credit or reimbursement based upon the portion of their fee obligation that is met through the direct construction of facilities. Developers may or may not receive fee credits or reimbursements for constructing improvements that are beyond the required standards.

RPLAF

RPLAF credits were established for Regional Park landowners through a settlement agreement. A credit/reimbursement account has been set up for each landowner upon the transfer of land. RPLAF credits can be used or transferred in the same manner as PFF or PFLAF credits.

North Natomas Financing Plan Format for Submitting LAP Requests for Streets

These guidelines are intended to assist North Natomas Land owners in the development of requests for reimbursement/ credits under the North Natomas Land Acquisition Program (LAP), as defined in the *North Natomas Financing Plan Update, 1999 (NNFP)*.

Reimbursable Area for Streets

The over-width areas of streets that are reimbursable under the LAP are defined in Chapter V and Appendix B of the NNFP. The NNFP defines the reimbursable areas for roadways as shown in the following table. These figures were derived by subtracting 25 feet from the street's distance from face/curb to centerline. Please note that these widths are also applied at expanded intersections.

North Natomas Land Acquisition Program Reimbursable Areas for Streets		
Street Width	Width of Reimbursable Area	
	Half-Street ¹	Full Street ¹
4-Lane	12'	24'
Modified 4-Lane <i>Truxel Road, Elkhorn to North Loop Road</i>	9'	18'
6-Lane	29'	58'
Modified 6-Lane <i>Truxel Road, North Loop "Street I"</i>	20'	40'
8-Lane	40'	80'

1. Distances are measured from the street centerline.

Submittal Requirements

The reimbursement request must clearly indicate the area to be reimbursed, identify the land use as outlined in the LAP, and include an accurate calculation of the reimbursable area. Only those dedication areas that have been accepted on a final map shall be eligible for reimbursement. For the City to process reimbursement requests in a timely manner, the reimbursement request must:

- a. Include a cover letter separately identifying the different types of dedicated areas, the amount of acreage for each area, and a reference to the recorded final map. Example attached.
- b. Include information in a format that clearly shows the dedicated area within the map that included the roadway.
- c. Be consistent with the LAP dedication areas defined in the North Natomas Financing Plan.
- d. Include information separated for each street width (as defined above). For example, if a request includes a section of 6-Lane road and a section of 4-Lane road, separate descriptions must be submitted for the 6- and 4-lane segments.

To show the area subject to the reimbursement request, the applicant must submit the following:

1. Graphic depiction of the area to be reimbursed must be shown on a copy of the Final Map (Master Parcel Map or Subdivision Map), which includes the area of the dedication request. This figure must show the roadway centerline, boundary and description of the reimbursable area and relationship of that area to the centerline.
2. Closure calculations of the area to be reimbursed with the bearings and distances matching those on the graphic required above.

North Natomas Financing Plan Format for Submitting LAP Requests for Other R/W and Parcels

These guidelines are intended to assist North Natomas Land owners in the development of requests for reimbursement/ credits under the North Natomas Land Acquisition Program (LAP), as defined in the *North Natomas Financing Plan Update, 1999 (NNFP)*.

Reimbursable Areas for Other R/W and Parcels

The dedication areas that are reimbursable under the LAP for parcels and right of way areas (other than streets) are defined in Chapter V. The NNFP defines these areas, which shall be based on parcels created by final maps.

Submittal Requirements for Other R/W

The reimbursement request must clearly indicate the area to be reimbursed, identify the land use as outlined in the LAP, and include an accurate calculation of the reimbursable area. Only those dedication areas that have been accepted on a final map shall be eligible for reimbursement. For the City to process reimbursement requests in a timely manner, the reimbursement request must:

- a. Include a cover letter separately identifying the different types of dedicated areas, the amount of acreage for each area, and a reference to the recorded final map. Example attached.
- b. Include information in a format that clearly shows the dedicated area within the map that included the parcel or right of way area.
- c. Be consistent with the LAP dedication areas defined in the North Natomas Financing Plan.
- d. Include separate information for each parcel or right of way area.

To show the area subject to the reimbursement request, the applicant must submit the following:

1. Graphic depiction of the area to be reimbursed must be shown on a copy of the Final Map (Master Parcel Map or Subdivision Map), which includes the area of the dedication request.
2. Closure calculations of the area to be reimbursed with the bearings and distances matching those on the graphic required above.

Submittal Requirements for Parcels

These parcels are typically created by the final map and dedicated through an IOD (Irrevocable Offer to Dedicate) when maps are created. However, prior to issuance of NNLAP fee credits and upon acceptance of the land by City, the Landowner will submit a grant deed for purposes of transfer and recordation of land per the terms and conditions of the credit/ reimbursement agreement.

The request for credits may be submitted similarly to that of other NNLAP parcels/ROWs; however Landowner shall include the Grant Deed with notary acknowledgement of signature, a legal description referencing the final map and a Plat to accompany the description. The legal description and plat shall be stamped and signed by a licensed surveyor.

Date , 2004

City of Sacramento
Project Manager, Land Acquisition Program
Special Districts
1231 I Street, Room 300
Sacramento, CA 95814

**Re: REQUEST FOR FEE CREDITS
NORTH NATOMAS LAND ACQUISITION PROGRAM**

The undersigned, as the owner of certain land identified below, wishes to dedicate and transfer this land to the City of Sacramento for public use as part of the North Natomas Land Acquisition Program, City Ordinance 95-059. The undersigned also requests verification and approval of public land acquisition credits for acres dedicated in excess of the average public land dedication requirement in the North Natomas Financing Plan area.

<u>Land Dedication I.D.</u>	<u>Acres</u>	<u>Acquisition Value</u>	<u>Total</u>
East Drainage Canal R/W "Master Parcel Map of <u>PUD Name</u> ," filed in the Office of the County Recorder of Sacramento County, CA on <u> Date </u> in Book <u> </u> of Parcel Maps, at Page <u> </u> .	2.34	\$128,083/acre	\$ <u> </u>
Del Paso Boulevard R/W "Master Parcel Map of <u>PUD Name</u> ," filed in the Office of the County Recorder of Sacramento County, CA on <u> Date </u> in Book <u> </u> of Parcel Maps, at Page <u> </u> .	6.18	\$128,083/acre	\$ <u> </u>

Please find the attached map identifying the dedicated land along with the Engineer's certified calculations of the acres.

Executed this th day of Month, 2004.

<NAME OF COMPANY>

BY:

<name>

Sample—Place on your Company Letterhead

Use of Fee Credit Certificate

CITY OF SACRAMENTO
NORTH NATOMAS FEE CREDIT
USE OF FEE CREDIT CERTIFICATE

The undersigned as the holder of certain fee credits related to (1) _____
_____ Subdivision, Village Number _____ in
Sacramento, California is using them for lot number(s) (2) _____.

LAP Example: Show your calculations according to lot size, below each credit type (i.e., >5000 is \$1,705 x 92% = \$1,569 x the number of lots = \$XXXXXX).

<u>Credit Type</u>	<u>Amount</u>
Gateway Credit	\$ _____
AD 88-03 Credit	\$ _____
Non-Gateway PFF Credit	\$ _____
Land Acquisition Program Credit	\$ _____
Regional Park Land Acquisition Credits	\$ _____
Water Development Fee Credits	\$ _____
Park Development Fee Credits	\$ _____
Other _____	\$ _____

The granting of these credits does not constitute acceptance of improvements by the City.

Executed as of this _____ day of _____, 200_____.

(3) _____

BY: _____

Its: _____

(1) Insert name of subdivision and village number.

(2) Insert Lot Number(s).

(3) Insert name of party or company who is using fee credits, signature of authorized office and title.

Sample—Place on Your Company Letterhead Assignment and Transfer of Fee Credit Certificate

CITY OF SACRAMENTO
NORTH NATOMAS FEE CREDIT
ASSIGNMENT AND TRANSFER OF FEE CREDIT CERTIFICATE

The undersigned as the holder of certain fee credits related to the (1) _____
_____ Project in Sacramento, California hereby
assigns, transfers and conveys to (2) _____ the following fee
credits in the following amounts:

LAP Example: Show your calculations according to lot size, below each credit type (i.e., >5000 is \$1,705 x 92% = \$1,569 x the number of lots = \$XXXXX).

<u>Credit Type</u>	<u>Amount</u>
Gateway Credit	\$ _____
AD 88-03 Credit	\$ _____
Non-Gateway PFF Credit	\$ _____
Land Acquisition Program Credit	\$ _____
Regional Park Land Acquisition Fee Credits	\$ _____
Water Development Fee Credits	\$ _____
Park Fee Credits	\$ _____
Other _____	\$ _____

The granting of these credits does not constitute acceptance of improvements by the City.

INDEMNIFICATION CLAUSE

For purposes of this certificate, the term “Developer” shall mean and refer to a land developer, landowner, or other assignor of credits and/or reimbursements. Developer and

any assignee thereof acknowledge and agree that in the event of any dispute between Developer and/or any assignee and/or the City regarding the legal ownership of the rights to credits and reimbursements hereunder, City may withhold any cash reimbursement and may disallow the use of any credits unless and until either (i) all parties to the dispute have executed an agreement in a form acceptable to the City Attorney specifying the legal ownership of such rights and the manner in which such rights will be exercised, which agreement shall contain acceptable indemnification and defense provisions, or (ii) one of the parties has obtained a court order determining as against the disputing parties the legal ownership of such rights and the manner in which such rights will be exercised.

Developer, for itself and its successors in interest to the Property, acknowledges that the reimbursement and credit rights hereunder do not run with Developer's property and that adopted City policies and procedures relating to assignment of fee credits and reimbursements, as such policies and procedures may be amended from time to time, shall apply to Developer and its successors in interest to the Property. City agrees that it shall not allow the use of any Fee Credits by any subsequent purchaser or encumbrancer of any portion of Developer's property unless such subsequent purchaser or encumbrancer has a separate, written assignment of these Fee credits from Developer (or a previously approved assignee thereof), which written assignment has been approved by the City.

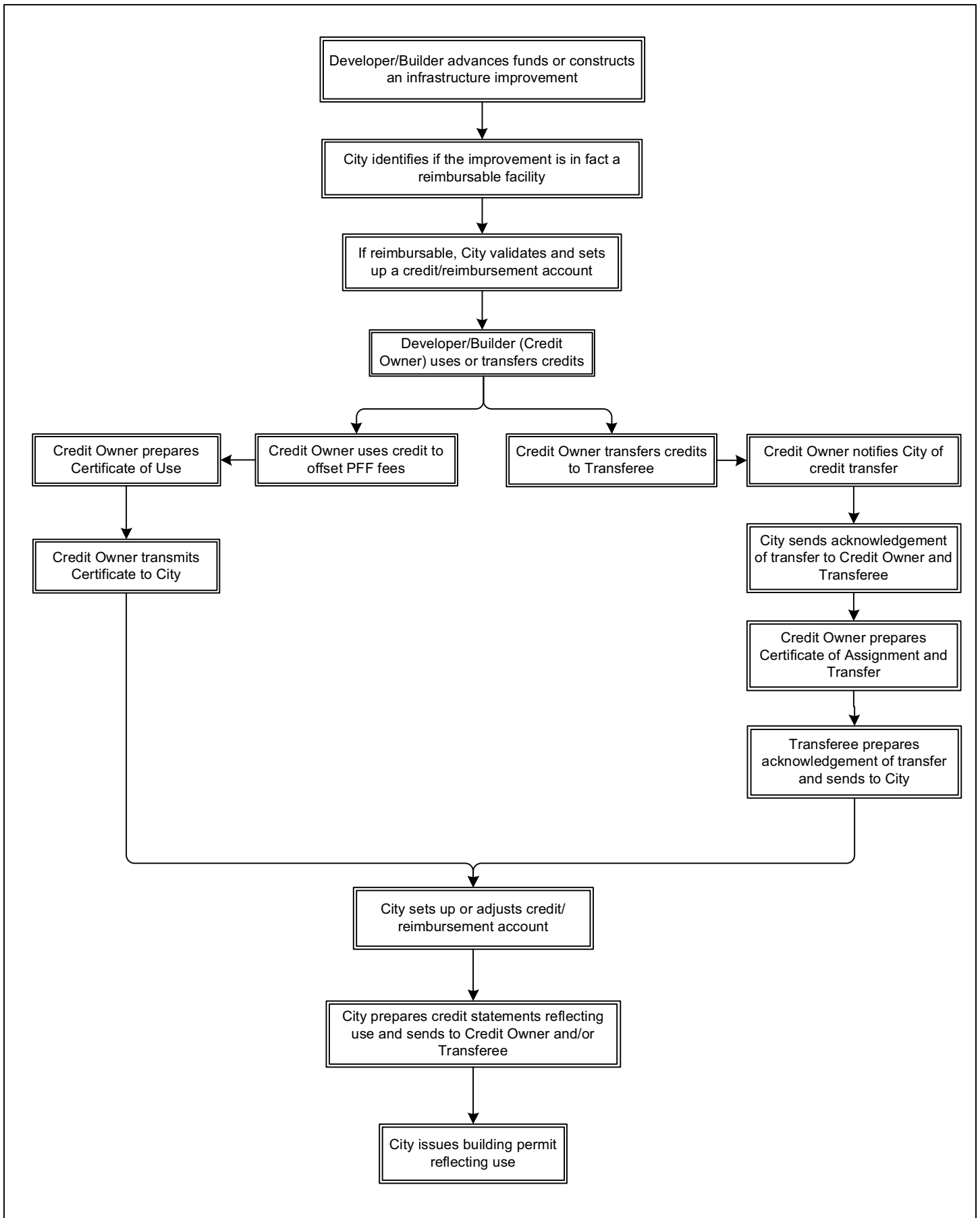
In the event of any litigation (whether administrative or judicial) with respect to the credits and reimbursements specified in this certificate, as between Developer and an assignee or other third person or entity, and irrespective of whether City is named as a party to such litigation, Developer and the assignee, and their respective heirs, assignees and successors in interest shall indemnify, defend and hold City, and its officers, employees, agents, consultants and contractors harmless from any and all liability or costs of any sort or nature (including, without, limitation, attorney fees and costs), arising from or in any way related to the fee credits and reimbursements specified in this certificate.

Executed as of this _____ day of _____, 200_____.

(3) _____
BY: _____
Its: _____
BY: _____
Its: _____

Sample (continued)

Sample Fee Credit Flowchart



APPENDICES

- APPENDIX A: CITY OF SACRAMENTO DEVELOPMENT FEES
- APPENDIX B: NORTH NATOMAS FEES
- APPENDIX C: NORTH NATOMAS LAND ACQUISITION PROGRAM
- APPENDIX D: OTHER AGENCY/SPECIAL DISTRICT FEES
- APPENDIX E: INFRASTRUCTURE SPECIAL FINANCING DISTRICTS
- APPENDIX F: SERVICES SPECIAL FINANCING DISTRICTS
- APPENDIX G: DEVELOPMENT IMPACT FEE CALCULATION EXAMPLES
- APPENDIX H: MAJOR ROADWAY FUNDING

APPENDIX A

CITY OF SACRAMENTO BUILDING PERMIT AND DEVELOPMENT IMPACT FEES

Appendix A contains the figures and tables necessary to calculate the major development impact fees collected by the City of Sacramento. The tables are presented in the same order as the fees shown in the fee calculation examples in **Appendix F**.

Figure 1 summarizes the major City of Sacramento Development Impact Fees and illustrates the appropriate figure used to calculate each fee.

Figure 1
City of Sacramento Development Impact Fees
and Associated Appendix Figures

City of Sacramento Development Impact Fees	Residential Development	Nonresidential Development
Building Permit Fee	Figure A-1	Figure A-2
Plan Check Fee	Figure A-1	Figure A-2
Technology Surcharge	Figure A-1	Figure A-2
Business Operations Tax	Figure A-1	Figure A-2
Strong Motion Instrumentation Fee	Figure A-1	Figure A-2
Major Street Construction Tax (Construction Excise Tax)	Figure A-1	Figure A-2
Residential Development Tax	Figure A-1	NA
Fire Department Review Fee	Figure A-1	Figure A-2
Housing Trust Fund Fee	NA	Figure A-4
Water Fee	Figure A-5	Figure A-5
Citywide Park Development Impact Fee	Figure A-6	Figure A-6

Figure A-1 FEES AND CHARGES COLLECTED ON RESIDENTIAL BUILDING PERMITS

CITY OF SACRAMENTO PLANNING AND BUILDING DEPARTMENT BUILDING DIVISION

VALUATION DETERMINATION	CHARGES BASED ON VALUATION
<p>1. Valuation is determined by the Building Official</p> <p>2. Fees are based on the calculated valuation for the structure and any site and grading improvements or contract value.</p> <p>3. Refer to the Building Valuation Table for new construction and additions</p>	<p>* Construction Excise Tax - Valuation of Structure x 0.008 (Major Street Construction Tax)</p> <p>* Strong Motion Instrumentation Program Fee (SMIP) - Value x 0.00010 - \$50 minimum.</p> <p>* Business Operation's Tax - Valuation x 0.0004 (\$5,000 maximum per year per contractor)</p>

PLAN REVIEW FEES	VALUATION	BUILDING PERMIT FEES
<p>Refer to Fee Schedule Page 2</p> <p>Multiply \$0.00228 for each dollar Over \$100,000 and add \$356.00</p> <p>Master Plan Review Fees Divide Plan Review Fee by 2</p>	<p>\$0 to \$99,999</p> <p>\$100,000 to \$3,000,000</p>	<p>Refer to Fee Schedule Page 2</p> <p>Multiply \$0.006787 for each dollar Over \$100,000 and add \$1,078</p>

RESIDENTIAL CONSTRUCTION VALUATION	OTHER FEES								
<table style="width: 100%;"> <tr> <td style="width: 70%;">Living Area</td> <td style="text-align: right;">\$60.34 per Sq. Ft.</td> </tr> <tr> <td>Conversion to Living Area</td> <td style="text-align: right;">\$60.34 per Sq. Ft.</td> </tr> <tr> <td>Garage and Storage</td> <td style="text-align: right;">\$20.77 per Sq. Ft.</td> </tr> <tr> <td>Patio Covers, Carports, and Decks</td> <td style="text-align: right;">\$14.10 per Sq. Ft.</td> </tr> </table>	Living Area	\$60.34 per Sq. Ft.	Conversion to Living Area	\$60.34 per Sq. Ft.	Garage and Storage	\$20.77 per Sq. Ft.	Patio Covers, Carports, and Decks	\$14.10 per Sq. Ft.	<p>1. Technology Surcharge - 4% of Permit and Plan Review Fees.</p> <p>2. Residential Development Fee:</p> <p style="padding-left: 20px;">One-Bedroom Residence - \$250.00</p> <p style="padding-left: 20px;">Two-Bedroom Residence - \$315.00</p> <p style="padding-left: 20px;">Three or more Bedrooms - \$385.00</p> <p>2. Fire Department Review Fee - 0.054% of building valuation</p>
Living Area	\$60.34 per Sq. Ft.								
Conversion to Living Area	\$60.34 per Sq. Ft.								
Garage and Storage	\$20.77 per Sq. Ft.								
Patio Covers, Carports, and Decks	\$14.10 per Sq. Ft.								

Source: City of Sacramento Building Permit Fee Schedule

As of September 2004

Figure A-1 (continued)
CITY OF SACRAMENTO
RESIDENTIAL FEE SCHEDULE

Fees are based on the calculated valuation for the structure

Page 2 of 2

Valuation Maximum	Building Permit	Plan Review	Valuation Maximum	Building Permit	Plan Review
\$999	\$75	\$19	\$50,999	\$712	\$233
\$1,999	\$108	\$30	\$51,999	\$720	\$236
\$2,999	\$147	\$43	\$52,999	\$727	\$238
\$3,999	\$179	\$54	\$53,999	\$734	\$241
\$4,999	\$206	\$63	\$54,999	\$742	\$243
\$5,999	\$230	\$71	\$55,999	\$749	\$246
\$6,999	\$252	\$78	\$56,999	\$757	\$248
\$7,999	\$272	\$85	\$57,999	\$764	\$251
\$8,999	\$291	\$91	\$58,999	\$772	\$253
\$9,999	\$308	\$97	\$59,999	\$779	\$256
\$10,999	\$325	\$103	\$60,999	\$786	\$258
\$11,999	\$340	\$108	\$61,999	\$794	\$261
\$12,999	\$355	\$113	\$62,999	\$801	\$263
\$13,999	\$369	\$118	\$63,999	\$809	\$266
\$14,999	\$383	\$122	\$64,999	\$816	\$268
\$15,999	\$392	\$125	\$65,999	\$824	\$271
\$16,999	\$401	\$129	\$66,999	\$831	\$273
\$17,999	\$410	\$132	\$67,999	\$839	\$276
\$18,999	\$420	\$135	\$68,999	\$846	\$278
\$19,999	\$429	\$138	\$69,999	\$854	\$281
\$20,999	\$438	\$141	\$70,999	\$861	\$283
\$21,999	\$447	\$144	\$71,999	\$869	\$286
\$22,999	\$456	\$147	\$72,999	\$876	\$288
\$23,999	\$466	\$150	\$73,999	\$884	\$291
\$24,999	\$475	\$153	\$74,999	\$891	\$293
\$25,999	\$484	\$156	\$75,999	\$899	\$296
\$26,999	\$493	\$159	\$76,999	\$906	\$298
\$27,999	\$502	\$163	\$77,999	\$913	\$301
\$28,999	\$511	\$166	\$78,999	\$921	\$303
\$29,999	\$521	\$169	\$79,999	\$928	\$306
\$30,999	\$530	\$172	\$80,999	\$936	\$308
\$31,999	\$539	\$175	\$81,999	\$943	\$311
\$32,999	\$548	\$178	\$82,999	\$951	\$313
\$33,999	\$557	\$181	\$83,999	\$958	\$316
\$34,999	\$567	\$184	\$84,999	\$966	\$318
\$35,999	\$576	\$187	\$85,999	\$973	\$321
\$36,999	\$585	\$190	\$86,999	\$981	\$323
\$37,999	\$594	\$193	\$87,999	\$988	\$326
\$38,999	\$603	\$197	\$88,999	\$996	\$329
\$39,999	\$612	\$200	\$89,999	\$1,003	\$331
\$40,999	\$622	\$203	\$90,999	\$1,011	\$334
\$41,999	\$631	\$206	\$91,999	\$1,018	\$336
\$42,999	\$640	\$209	\$92,999	\$1,026	\$339
\$43,999	\$649	\$212	\$93,999	\$1,033	\$341
\$44,999	\$658	\$215	\$94,999	\$1,040	\$344
\$45,999	\$668	\$218	\$95,999	\$1,048	\$346
\$46,999	\$677	\$221	\$96,999	\$1,055	\$349
\$47,999	\$686	\$224	\$97,999	\$1,063	\$351
\$48,999	\$695	\$227	\$98,999	\$1,070	\$354
\$49,999	\$704	\$231	\$99,999	\$1,078	\$356

Source: City of Sacramento Building Permit Fee Schedule

Figure A-2 FEES AND CHARGES COLLECTED ON COMMERCIAL BUILDING PERMITS

CITY OF SACRAMENTO PLANNING AND BUILDING DEPARTMENT BUILDING DIVISION

VALUATION DETERMINATION	CHARGES BASED ON VALUATION
<p>1. Valuation is determined by the Building Official</p> <p>2. Fees are based on the calculated valuation for the structure and any site and grading improvements or contract value.</p> <p>3. Refer to the Building Valuation Table for new construction and additions</p>	<p>* Construction Excise Tax - Valuation of Structure x 0.008 (Major Street Construction Tax)</p> <p>* Strong Motion Instrumentation Program Fee (SMIP) - Commercial uses -Value x 0.00021, Condos or Apts. - Value x 0.0001 - \$50 Minimum on all uses.</p> <p>* Business Operation's Tax - Valuation x 0.0004 (\$5,000 maximum per year per contractor)</p>

PLAN REVIEW FEES	VALUATION	BUILDING PERMIT FEES
<p>Refer to Fee Schedule Page 2</p> <p>Multiply \$0.005553 for each dollar Over \$100,000 and add \$866.00</p> <p>Multiply \$0.0042 for each dollar Over \$3 million and add \$16,970</p>	<p>\$0 to \$99,999</p> <p>\$100,000 to \$3,000,000</p> <p>over \$3,000,000</p>	<p>Refer to Fee Schedule Page 2</p> <p>Multiply \$0.006787 for each dollar Over \$100,000 and add \$1,078</p> <p>Multiply \$0.005133 for each dollar Over \$3 million and add \$20,761</p>

COMMERCIAL BUILDING VALUATION	OTHER FEES
<p>See Figure A-3</p>	<p>1. Technology Surcharge - 4% of Permit and Plan Review Fees</p> <p>2. Fire Department Review Fee - 0.054% of building valuation</p>

Source: City of Sacramento Building Permit Fee Schedule

As of September 2004

Figure A-2 (continued)
CITY OF SACRAMENTO
COMMERCIAL FEE SCHEDULE

Fees are based on the calculated valuation for the structure

Valuation Maximum	Building Permit	Plan Review	Valuation Maximum	Building Permit	Plan Review
\$999	\$75	\$29	\$50,999	\$712	\$567
\$1,999	\$108	\$73	\$51,999	\$720	\$573
\$2,999	\$147	\$105	\$52,999	\$727	\$579
\$3,999	\$179	\$131	\$53,999	\$734	\$585
\$4,999	\$206	\$153	\$54,999	\$742	\$591
\$5,999	\$230	\$173	\$55,999	\$749	\$597
\$6,999	\$252	\$191	\$56,999	\$757	\$603
\$7,999	\$272	\$207	\$57,999	\$764	\$610
\$8,999	\$291	\$223	\$58,999	\$772	\$616
\$9,999	\$308	\$237	\$59,999	\$779	\$622
\$10,999	\$325	\$250	\$60,999	\$786	\$628
\$11,999	\$340	\$263	\$61,999	\$794	\$634
\$12,999	\$355	\$275	\$62,999	\$801	\$640
\$13,999	\$369	\$287	\$63,999	\$809	\$646
\$14,999	\$383	\$298	\$64,999	\$816	\$652
\$15,999	\$392	\$305	\$65,999	\$824	\$658
\$16,999	\$401	\$313	\$66,999	\$831	\$665
\$17,999	\$410	\$320	\$67,999	\$839	\$671
\$18,999	\$420	\$328	\$68,999	\$846	\$677
\$19,999	\$429	\$335	\$69,999	\$854	\$683
\$20,999	\$438	\$343	\$70,999	\$861	\$689
\$21,999	\$447	\$350	\$71,999	\$869	\$695
\$22,999	\$456	\$358	\$72,999	\$876	\$701
\$23,999	\$466	\$365	\$73,999	\$884	\$707
\$24,999	\$475	\$373	\$74,999	\$891	\$714
\$25,999	\$484	\$380	\$75,999	\$899	\$720
\$26,999	\$493	\$388	\$76,999	\$906	\$726
\$27,999	\$502	\$395	\$77,999	\$913	\$732
\$28,999	\$511	\$403	\$78,999	\$921	\$738
\$29,999	\$521	\$410	\$79,999	\$928	\$744
\$30,999	\$530	\$418	\$80,999	\$936	\$750
\$31,999	\$539	\$425	\$81,999	\$943	\$756
\$32,999	\$548	\$433	\$82,999	\$951	\$762
\$33,999	\$557	\$440	\$83,999	\$958	\$769
\$34,999	\$567	\$448	\$84,999	\$966	\$775
\$35,999	\$576	\$455	\$85,999	\$973	\$781
\$36,999	\$585	\$463	\$86,999	\$981	\$787
\$37,999	\$594	\$471	\$87,999	\$988	\$793
\$38,999	\$603	\$478	\$88,999	\$996	\$799
\$39,999	\$612	\$486	\$89,999	\$1,003	\$805
\$40,999	\$622	\$493	\$90,999	\$1,011	\$811
\$41,999	\$631	\$501	\$91,999	\$1,018	\$817
\$42,999	\$640	\$508	\$92,999	\$1,026	\$824
\$43,999	\$649	\$516	\$93,999	\$1,033	\$830
\$44,999	\$658	\$523	\$94,999	\$1,040	\$836
\$45,999	\$668	\$531	\$95,999	\$1,048	\$842
\$46,999	\$677	\$538	\$96,999	\$1,055	\$848
\$47,999	\$686	\$546	\$97,999	\$1,063	\$854
\$48,999	\$695	\$553	\$98,999	\$1,070	\$860
\$49,999	\$704	\$561	\$99,999	\$1,078	\$866

Source: City of Sacramento Building Permit Fee Schedule

**Figure A-3
BUILDING VALUATION TABLE**

DRAFT*Value per square foot (in dollars)*

Occupancy	Type of Construction							
	Type 1 or II Fire Resist	Type II 1 Hour	Type II Non Rated	Type III 1 Hour	Type III Non Rated	Type V 1 Hour	Type V Non Rated	Other
Apartments	\$79.24			\$71.72	\$65.42	\$65.10	\$57.90	
Basement Garages								\$35.44
Auditoriums	\$92.87	\$68.15	\$64.77	\$71.53	\$68.06	\$68.53	\$64.20	
Banks	\$129.63	\$96.44	\$93.53	\$106.13	\$102.46	\$96.44	\$92.59	
Bowling Alleys		\$47.00	\$44.18	\$50.76	\$47.85	\$35.44		
Carpports							\$14.10	
Churches	\$88.08	\$66.93	\$63.83	\$72.47	\$69.47	\$68.06	\$64.20	
Convalescent Hospitals	\$122.11	\$85.82		\$87.89		\$83.10		
Fire Stations	\$101.05	\$67.59	\$64.01	\$73.79	\$70.78	\$69.28	\$66.08	
Homes for the Elderly	\$92.03	\$75.39	\$72.19	\$78.21	\$75.29	\$75.86	\$78.23	
Hospitals	\$14.69			\$118.72		\$113.36		
Hotels and Motels	\$89.68			\$78.02	\$74.64	\$68.34	\$67.12	
Industrial Plants	\$52.08	\$37.32	\$34.50	\$40.70	\$38.54	\$38.54	\$35.63	
Industrial Tilt-Up								\$28.95
Jails	\$139.03			\$127.37		\$96.44		
Libraries	\$102.74	\$76.14	\$72.47	\$80.18	\$76.33	\$75.58	\$72.47	
Medical Offices	\$105.28	\$82.06	\$78.21	\$86.20	\$82.91	\$80.37	\$77.64	
Offices	\$94.47	\$64.48	\$61.57	\$69.28	\$66.36	\$65.14	\$61.57	
Public Buildings	\$108.66	\$88.64	\$84.98	\$91.93	\$88.83	\$84.51	\$81.50	
Private Garages				\$22.75			\$20.77	
Public Garages	\$41.64	\$31.40	\$24.44	\$31.58	\$28.11	\$28.76		
Restaurants				\$86.57	\$83.75	\$79.52	\$76.61	
Schools	\$98.32	\$68.15		\$72.66	\$70.12	\$68.34	\$65.42	
Service Stations			\$60.82	\$63.17		\$54.33		
Canopies								\$26.34
Sprinkler Systems	\$4.32	\$4.32	\$4.32	\$4.32	\$4.32	\$4.32	\$4.32	
Stores	\$73.79	\$46.53	\$45.40	\$55.74	\$52.55	\$47.56	\$44.18	
Theaters	\$97.10			\$71.63	\$68.34	\$67.68	\$64.20	
Warehouses	\$45.59	\$28.48	\$26.98	\$31.87	\$30.55	\$28.48	\$26.98	
Mini-Storage	\$37.48	\$22.25	\$20.92	\$25.27	\$24.09	\$22.25	\$20.92	

NOTES:

1. Shell Buildings - deduct \$15 per sq. ft. if Type 1 or 2 Fire Resistant, and \$10 per sq. ft. for all other types.
2. First time tenant improvements - \$15 per sq. ft. for Type 1 or 2 Fire Resistant, and \$10 per sq. ft. for all other types or by contract amount, whichever is greater.
3. Add 0.5% to total cost for each story over three.
4. The value of first time tenant improvements that reflect a change in use will be adjusted to reflect the value of the new use or by contract amount, whichever is greater. For example, a change of use from an office to a bank with Type II NR construction would be \$10 per sq. ft. for first time tenant plus \$31.96 per sq. ft. for change of use (Bank valuation at \$93.53 minus Office Valuation at \$61.57).

Source: City of Sacramento Building Permit Fee Schedule

**Figure A-4
HOUSING TRUST FUND FEE
Citywide**

TYPE OF USE	FEE PER BUILDING SQ. FT.
Office	\$0.99
Hotel	\$0.94
Research and Development	\$0.84
Commercial	\$0.79
Manufacturing	\$0.62
Warehouse/Office [1]	\$0.36
Warehouse	\$0.27

Source: Chapter 17.188 of the City of Sacramento Code

[1] Warehouse buildings with a minor portion (25% maximum)

**Figure A-5
CITY OF SACRAMENTO DEPARTMENT OF UTILITIES**

**CUSTOMER SERVICES SECTION
WATER SERVICE FEES [1]**

Effective: July 1, 2004

WATER SERVICE INSTALLATION:

SIZE [2]	WATER TAP			METERS		Notes
	STREETS		EASEMENTS	METER	METER AND CITY	
	AND ALLEYS	or		ONLY	or	
	<i>(City Installed)</i>		<i>(Privately Installed)</i>			
1"	\$2,230		\$965	N/A	\$385	without yoke, box, or fittings
1"	\$2,230		\$965	N/A	\$435	
1 1/2"	\$2,325		\$1,060	N/A	\$595	
2"	\$2,445		\$1,180	N/A	\$660	
3"	[3]		[3]	\$1,330	\$1,610	
4"	\$4,305		\$2,145	\$2,025	\$2,310	
6"	\$4,440		\$2,275	\$2,875	\$3,380	
8"	\$4,725		\$2,560	\$3,835	\$4,340	
10"	\$5,225		\$3,060	\$3,100	\$3,605	
12"	\$5,600		\$3,440	\$3,515	\$4,020	

FIRE HYDRANT INSTALLATION FEE: \$6,135

WATER SYSTEM DEVELOPMENT FEE [4]:

SIZE	FEE
3/4"	\$1,205
1"	\$2,168
1 1/4"	\$1,397
1 1/2"	\$4,200
2"	\$8,694
3"	\$24,437
4"	\$54,209
6"	\$96,289
8"	\$119,674
10"	\$441,557

WATER SERVICE ABANDONMENT:

1"- 3" Tap	\$825
4"-12" Tap	\$1,530

NOTES:

- [1] Encroachment permits are required when a contractor does excavating and backfill into dedicated street or alleys.
Encroachment Permits: 264-7995.
- [2] Water taps on mains larger than 12" are not allowed. Contact Technical Support.
- [3] City does not make a 3-inch tap. Buildings constructed using a 3-inch meter will connect using a 4-inch tap
- [4] Development fee does not apply to taps for fire service.

Figure A-6
City of Sacramento
Citywide Park Development Impact Fee
Effective October 24, 2004

Land Use	Park Development Impact Fee Per Unit/Sq. Ft.
<u>Residential</u>	
	<i>Per Unit</i>
Single-Family Unit	\$4,277
Duplex Unit	\$3,211
Multifamily Unit	\$2,520
Mobile Home Unit	\$2,520
<u>Non-Residential</u>	
	<i>Per Sq. Ft.</i>
Retail/Commercial - Services/Other	\$0.30
Commercial - Office	\$0.41
Industrial	\$0.13

"park fee"

APPENDIX B

NORTH NATOMAS FEES

Appendix B contains figures and tables necessary to calculate the North Natomas Fees. The tables are presented in the same order as the fees are shown in the fee calculation example in **Appendix G**.

North Natomas fees include these:

- **Public Facilities Fee**—Figure B-1
- **Transit Fee**—Figure B-1
- **Public Facilities Land Acquisition Fee**—Figure B-2
- **Regional Park Land Acquisition Fee**—Figure B-2
- **Drainage Fee**—Figure B-3
- **Refundable Supplemental Drainage Fee**—Figure B-4

Figure B-1
Guide to The North Natomas Financing Plan
Public Facilities and Transit Fees

	FY 2004-05 Public Facilities Fee	FY 2004-05 Transit Fee
<i>Includes 3.0% Administration Allowance</i>		
RESIDENTIAL		
	Fee per Unit	
<i>Single-Family Detached/Attached</i>		
Rural Estates	<i>See Note [2]</i>	
Lot Size > 5,000 Sq. Ft.	\$4,819	\$317
Lot Size 3,250 - 5,000 Sq. Ft.	\$4,249	\$290
Lot Size < 3,250 Sq. Ft.	\$3,679	\$263
Age-Restricted	\$4,000	\$208
<i>Multifamily (>2 attached units)</i>		
8-12 units per acre	\$3,679	\$263
>12 - 18 units per acre	\$3,152	\$236
> 18 units per acre	\$2,626	\$208
Age-Restricted Apartments	\$1,572	\$102
Age-Restricted Congregate Care	\$788	\$57
NONRESIDENTIAL		
	Fee per Net Acre	
Convenience Commercial	\$192,045	\$21,768
Village Commercial	\$151,782	\$16,820
Community Commercial	\$106,150	\$11,215
Transit Commercial	\$152,219	\$16,820
Highway Commercial	\$108,397	\$11,544
Regional Commercial	\$95,300	\$9,895
EC Commercial	\$106,150	\$11,215
EC 30 - Office	\$49,877	\$4,288
EC 40 - Office	\$64,552	\$5,936
EC 50 - Office/Hospital	\$76,180	\$7,256
EC 65 - Office	\$96,268	\$9,565
EC 80 - Office	\$114,036	\$11,544
Light Industrial with < 20% Office	\$26,510	\$1,979
Light Industrial with 20% - 50% Office [3]	\$33,520	\$2,672
Age-Restricted Convalescent Care/Skilled Nursing	\$30,731	\$2,298
Arena	<i>See Note [4]</i>	
Stadium	\$102,826	\$11,127

"PFF and Transit"

- [1] Includes 3.0% adjustment for administration.
- [2] Currently no land is designated "Rural Estates" in the Finance Plan Area.
In the event that such a land use is approved for development, the fee program will be updated to include a fee for Rural Estates.
- [3] Modified Light industrial PFF equals 1.35 times Road portion of PFF for Light Industrial plus 70% of the non-Road PFF for Light industrial and 30% of the non-Road PFF for EC-30. Total includes 3.0% for administration.
- [4] Arena site is already developed and the City of Sacramento and Arco Arena owners have an agreement regarding PFF and Transit Fees.

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Figure B-2 Guide to The North Natomas Financing Plan Land Acquisition Fees

As of September 2004

	FY 2004-05 Public Facilities Land Acquisition Fee	FY 2003-04 Regional Park Land Acquisition Fee
	[1] [2] <i>Inc. 3% Admin., 5% Contingency</i>	[1] [3] <i>Includes 3% Admin.</i>
RESIDENTIAL		
	Fee per Unit	
<i>Single-Family Attached / Detached</i>		
Rural Estates	\$0	\$0
Lot Size > 5,000 sq. ft.	\$2,034	\$1,573
Lot Size 3,250 - 5,000 sq.ft.	\$1,664	\$1,287
Lot Size < 3,250 sq. ft.	\$1,294	\$1,001
Age-Restricted Single-Family	\$2,430	\$1,879
<i>Multifamily (>2 attached units)</i>		
8-12 units per net acre	\$1,294	\$1,001
> 12-18 units per net acre	\$955	\$738
> 18 units per net acre	\$615	\$476
Age-Restricted Apartments	\$607	\$469
Age-Restricted Congregate Care	\$317	\$245
NONRESIDENTIAL		
	Fee per Net Acre	
Convenience Commercial	\$13,710	\$10,600
Village Commercial	\$13,710	\$10,600
Community Commercial	\$13,710	\$10,600
Transit Commercial	\$13,710	\$10,600
Highway Commercial	\$13,710	\$10,600
Regional Commercial	\$13,710	\$10,600
EC Commercial	\$13,710	\$10,600
EC 30 - Office	\$13,710	\$10,600
EC 40 - Office	\$13,710	\$10,600
EC 50 - Office/Hospital	\$13,710	\$10,600
EC 65 - Office	\$13,710	\$10,600
EC 80 - Office	\$13,710	\$10,600
Light Industrial with <20% Office	\$13,710	\$10,600
Light Industrial with 20%-50% Office	\$13,710	\$10,600
Age-Restricted Convalescent Care/Skilled Nursing	\$13,710	\$10,600
Arena	\$13,710	\$10,600
Stadium	\$13,710	\$10,600

"land_fees"

- [1] Land Acquisition Fees are prior to credits for land dedicated.
[2] Based on final March 2004, North Natomas Valuation Study prepared by Clark-Wolcott, Inc.
[3] Based on the Regional Park Land Acquisition fee adopted by the City Council on April 15, 2003 and retroactive to November 7, 2002.

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As of September 2004

Figure B-3
Guide to The North Natomas Financing Plan
Total Drainage Fee by Drainage Basin [1]

	Basin 1	Basin 2	Basin 3	Basin 4	Basin 5	Basin 6	Basin 7A	Basin 7B	Basin 8A	Basin 8B	Basin 8C
FY 2004-05 Fee											
RESIDENTIAL [2]											
Rural Estates	\$0	\$0	\$0	\$0	\$0	\$0			\$0	\$0	\$0
Low Density Residential	\$17,786	\$25,724	\$25,070	\$24,985	\$0	\$19,437			\$20,350	\$19,793	\$20,759
Medium Density Residential	\$23,122	\$33,441	\$32,591	\$32,481	\$0	\$25,268			\$26,455	\$25,730	\$26,987
High Density Residential	\$26,679	\$38,586	\$37,605	\$37,478	\$23,390	\$29,155	NOT		\$30,525	\$29,689	\$31,139
Includes 2.5% Administrative Allowance [3]											
Fee per Gross Developable Acre											
NONRESIDENTIAL											
Convenience Commercial	\$28,458	\$0	\$0	\$0	\$0	\$31,099			\$0	\$31,668	\$0
Community Commercial	\$0	\$41,158	\$40,112	\$39,977	\$0	\$0	AVAILABLE		\$32,560	\$0	\$0
Village Commercial	\$28,458	\$0	\$0	\$39,977	\$24,949	\$0			\$0	\$0	\$0
Transit Commercial	\$28,458	\$0	\$0	\$0	\$0	\$31,099	-		\$0	\$0	\$0
Highway Commercial	\$0	\$0	\$0	\$0	\$26,509	\$0			\$0	\$0	\$35,291
Regional Commercial	\$0	\$0	\$0	\$0	\$0	\$0	PRIVATELY		\$0	\$0	\$0
Employment Commercial (EC)	\$26,679	\$0	\$0	\$0	\$23,390	\$29,155			\$30,525	\$29,689	\$31,139
Light Industrial	\$0	\$0	\$0	\$0	\$0	\$0			\$28,490	\$0	\$0
Arena	\$0	\$0	\$0	\$0	\$26,509	\$0			\$0	\$0	\$0
Stadium	\$0	\$0	\$0	\$0	\$26,509	\$0			\$0	\$0	\$0
Institutional	\$0	\$0	\$37,605	\$37,478	\$0	\$29,155	FUNDED		\$30,525	\$29,689	\$0
Civic	\$26,679	\$0	\$37,605	\$37,478	\$0	\$29,155			\$30,525	\$29,689	\$0
School	\$14,229	\$20,579	\$20,056	\$19,988	\$0	\$15,549			\$16,280	\$15,834	\$0

See Note

"drain fees"

[1] Inflated to 2004 dollars based on the Construction Cost Index for San Francisco from March 2003 to March 2004 as reported by the *Engineering News Record*.

[2] Drainage fees are based on land use designation for residential gross developable acres, rather than lot size, as for PFF and Transit fees.

[3] This fee was not updated in the North Natomas Nexus Study 200 Update; as a result, the administration component was not increased to 3.0% when all other North Natomas fees were.

Note: Total costs for Basins 1, 2, 3, 4, 5, 6, 8A, and 8C are known. Costs for Basin 8B are estimates.

Sources: CFD No. 2, CFD No. 4, City of Sacramento Utilities.

Figure B-4
Guide to The North Natomas Financing Plan
Refundable Supplemental Drainage Fee

Land Use Type	Refundable Supplemental Drainage Fee
Residential	
Single-Family Units	\$851 per unit
Multifamily Units	\$403 per unit
Non-Residential	\$5,178 per net acre

"supp drain"

Notes:

1. The fees shown were adopted on March 25, 2003, and will be effective until CFD No. 97-01 Series C bonds are sold, which is anticipated to occur in Fiscal Year 2006-07.
2. This fee is fully refundable, with interest, when the bond sale occurs.
3. Within 60 days of paying this fee, the payor must enter into an Investment Agreement with the City or the right to a refund will be forfeited.

APPENDIX C

NORTH NATOMAS LAND ACQUISITION PROGRAM

This appendix explains and provides examples of fees included in the North Natomas Land Acquisition Program. The Land Acquisition Program is designed to ensure all property owners share equitably in the dedication of public land in North Natomas. For a full description of the Land Acquisition Program, please refer to **Chapter V** in the North Natomas Financing Plan 1999 Update dated August 17, 1999.

The Land Acquisition Program comprises the following fees:

- Public Facilities Land Acquisition Fee (PFLAF)
- Regional Park Land Acquisition Fee (RPLAF)

While the fees are calculated separately for public facilities and regional park land, the same methodology is used to calculate the fair share land acquisition cost for each participating landowner. The example below demonstrates this methodology through an example of the fair share cost of acquiring public facilities land for a hypothetical development project.

CALCULATING A FAIR SHARE OF PUBLIC FACILITIES LAND ACQUISITION

Calculation of the fair share of public facilities land acquisition for each landowner is accomplished by using the following steps:

- Step 1:** Calculate the value of land for public facilities dedicated for the project.
- Step 2:** Calculate the total PFLAF due for the project.
- Step 3:** Calculate the net fair share cost by the value of land dedicating from fees due.

Figure C-1 provides an illustration of the steps used to calculate the Public Facilities Land Acquisition Fee. The following text provides an explanation of each step.

Step 1—Calculate the Value of Land Dedications: After a public land dedication has been approved by the City according to the process outlined in **Chapter V**, the value of the dedication will be calculated by multiplying the acreage of each type of public land dedicated by the Public Land Acquisition Value (PLAV). The example shown in **Figure C-1** calculates a total value of \$672,434 for the approved (hypothetical) dedications.

Note: There is a special process for the calculation of Overwidth Right-of-Way acreages for road improvements, which is described in more detail below.

Step 2—Calculate Fees Due: Multiply the number of units or net acres for each land-use type by the appropriate PFLAF per unit or net acre per the schedule in **Figure B-2**; this is the total fee due. Multiply the total fee due by 92 percent (0.92) to calculate the net fee less the administration and

contingency portion, which goes to the City. The resulting amount is the creditable portion of the fee. In the example in **Figure C-2**, the creditable portion of fees due totals \$716,542.

Step 3 – Determine the Net Fair Share Cost: Subtract the value of land dedicated calculated in Step 1 from the net fee (prior to credits) calculated in Step 2. If the result is negative, the value of land dedicated exceeds fees due and the landowner has dedicated more than his or her fair share of land and is due a credit/reimbursement equal to the value of land dedicated in excess of the net fee due. A Credit/Reimbursement account will then be established according to the process described in **Chapter V**. If the result of Step 3 is positive, as in **Figure C-2**, then the value of land dedicated is less than fees due (prior to credits) and the landowner has not dedicated his fair share. In this case, the shortfall is remedied by the additional fees due in excess of the value of the land (i.e., the difference calculated in Step 3). Thus, in the given example, the developer's fair share is the sum of land dedicated, \$672,434, and additional fees due, \$44,108 (not including administration and contingency).

Step 4— Calculate the Total Fair Share Cost: Sum the value of land dedicated and the Net Cost Share to determine the total cost share. In **Figure C-2**, this equals \$716,542.

In actual practice, the land would be dedicated and a reimbursement account would be set up. The developer would then take credits or be paid reimbursements up to the value of the land dedicated and would pay the remaining fair share cost (or the remaining fees due, \$44,108) through the permitting process.

Overwidth Right-of-Way Land Dedication

In North Natomas, major roads require land dedications in excess of normal city standard dedications of 25 feet from the face of the curb and are therefore included in the Land Acquisition Program.

To calculate the acres of overwidth right-of-way dedicated, landowners must determine which roadway section applies to the road segment for which they are dedicating land. **Figure C-2** shows the full section overwidth for each roadway section (i.e., A, B, C, etc.). The full section overwidth shown is per linear foot of road. Therefore, for a 4,000 foot segment of road designed as roadway section "A", the overwidth right-of-way dedication would equal 2.2 acres $((4,000 \times 24)/43,560)$. The acres for each major road segment included in the North Natomas Financing Plan are shown in **Figure C-3**.

Figure C-1
Guide to The North Natomas Financing Plan
SAMPLE Calculation of Public Facilities Land Acquisition Fees

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STEP 1 - CALCULATION OF VALUE OF PUBLIC LAND DEDICATED

Item	Acres	Value per Acre (PLAV) [1]	Total Value of Dedicated Land
Public Facilities Land Dedicated			
Civic	2.00	\$128,083	\$256,165
Light Rail Right-of-Way	0.05	\$128,083	\$6,404
Freeway Buffer	1.00	\$128,083	\$128,083
Overwidth Right-of-Way	2.20	\$128,083	\$281,782
Subtotal Public Facilities Land	5.25		\$672,434

STEP 2 - CALCULATION OF TOTAL PUBLIC FACILITIES LAND ACQUISITION FEE

Item	Units/ Net Acres	Fee per Unit or Net Acre	Total Gross Fee (a)	Administration Component (b = a - c)	Total Net Fee Prior to Credits (c = a * 92.0%) [2]
Public Facilities Land Acq. Fee					
Single-Family Lot Size > 5,000 sq. ft.	200 units	\$2,034	\$406,800	\$32,544	\$374,256
Single-Family Lot Size 3,250-5,000 sq. ft.	100 units	\$1,664	\$166,400	\$13,312	\$153,088
Transit Commercial	15 net acres	\$13,710	\$205,650	\$16,452	\$189,198
Subtotal Public Facilities			\$778,850	\$62,308	\$716,542

STEP 3 - CALCULATION OF NET LAND ACQUISITION FEES DUE

Item	Total Net Fee Prior to Credits	Total Value of Dedicated Land	Net Cost Share
Calculation	<i>Step 2</i> (a)	<i>Step 1</i> (b)	(c = a - b)
Public Facilities Land Acquisition Fee	\$716,542	\$672,434	\$44,108

STEP 4 - CALCULATION OF NET LAND ACQUISITION FEES DUE

Item	Total Value of Dedicated Land	Net Cost Share	Total Cost Share
Calculation	<i>Step 1</i> (a)	<i>Step 3</i> (b)	(c = a + b)
Public Facilities Land Acquisition Fee	\$672,434	\$44,108	\$716,542

[1] Represents the 2004 Public Land Acquisition Value (PLAV), determined by the Summary Appraisal Report prepared by Clark-Wolcott, Inc.

[2] Equals 92% of total gross fee. This is the maximum amount against which credits can be taken or reimbursements will be paid. The City of Sacramento retains 8.0% of the total fee for administration of the program.

Figure C-2
Guide to The North Natomas Financing Plan
Right-of-Ways and Overwidths

Roadway Section	Street Type	Full Section ROW	Half Section					Full Section Overwidth
			Total ROW Including Landscaping Setback	Less Landscaping Setback	North Natomas FOC [2] to center of ROW [1]	City's FOC Dedication of ROW [3]	Overwidth	
		<i>a</i>	<i>b=a/2</i>	<i>c</i>	<i>d = b-c</i>	<i>e</i>	<i>f = d-e</i>	<i>g=fx2</i>
A	4 Lane Divided	100	50	13	37	25	12	24
B	6 Lane Divided	136	68	14	54	25	29	58
C	8 Lane Divided	158	79	14	65	25	40	80
D	Modified 4 Lane West Side	92	50	16	34	25	9	Total Overwidth [4]
	East Side		42	8	34	25	9	43
E	Modified 6 Lane West Side	114	61	16	45	25	20	Total Overwidth [4]
	East Side		53	8	45	25	20	65

"ROW"

[1] ROW = Right of Way
 [2] FOC = Face of Curb.
 [3] The City's dedication from the face of the curb is 25 feet.
 [4] Modified 4 Lane is Natomas Boulevard from Elkhorn Boulevard to Club Center Drive.
 Modified 6 Lane is Natomas Boulevard from Club Center Drive to Northpark Drive.
 Setback depends on which side of the street you are on. Modified lanes have on one side a bike path not included in the ROW.

Figure C-3
Guide to The North Natomas Financing Plan
Overwidth Right-of-Way Cost

Segment Number	Roadway Section	Street Name	From	To	Lanes	Length (ft)	Full Section Overwidth	Full Section Acres	Total Overwidth Credit
New or Final Improved Segments:									
1	A	Snowy Egret Way	El Centro Road	Duckhorn Drive	4	2,300	24	1.3	\$162,309
2	A	Club Center Drive	Natomas Blvd	Danbrook Drive	4	1,010	24	0.6	\$71,275
3	A	Del Paso Road	City Limit on West	El Centro Road	4	3,000	24	1.7	\$211,707
4	B	Del Paso Road	El Centro Road	SB Ramp of I-5	6	650	58	0.9	\$110,852
5	B	Del Paso Road	NB Ramp of Interstate-5	Truxel Road	6	6,850	58	9.1	\$1,168,210
6	B	Del Paso Road	Truxel Road	East Drain Canal	6	1,360	58	1.8	\$231,937
7	B	Del Paso Road	East Drain Canal	City Limit on East	6	4,110	58	5.5	\$700,926
8	A	East Commerce Way	Club Center Drive	Elkhorn Boulevard	4	5,690	24	3.1	\$401,537
9	B	East Commerce Way	Club Center Drive	Del Paso Road	6	6,560	58	8.7	\$1,118,753
10	B	East Commerce Way	Arena Boulevard	Natomas Crossing Drive	6	2,770	58	3.7	\$472,400
11	A	East Commerce Way	Natomas Crossing Drive	San Juan Road	4	3,120	24	1.7	\$220,175
12	A	El Centro Road [1]	Del Paso Road	Arena Boulevard	4	0	0	0.0	\$0
13	A	El Centro Road [1]	Arena Boulevard	San Juan Road	4	0	0	0.0	\$0
14	B	Elkhorn Boulevard	Highway 99	City Limit on East	6	12,150	58	16.2	\$2,072,081
15	A	Gateway Park Blvd.	Del Paso Road	North Market Dr./Arena Blvd	4	3,470	24	1.9	\$244,874
16	A	Gateway Park Blvd.	Arena Boulevard	Truxel Road	4	3,390	24	1.9	\$239,229
17	A	Natomas Crossing Drive	Duckhorn Drive	El Centro Road	4	4,180	24	2.3	\$294,978
17a	A	Natomas Crossing Drive	Duckhorn Drive	Interstate-5	4	1,100	24	0.6	\$77,626
18	A	Natomas Crossing Drive	Interstate-5	East Commerce Way	4	880	24	0.5	\$62,101
19	A	Natomas Crossing Drive	Truxel Road	Innovator Drive	4	3,120	24	1.7	\$220,175
20	A	Arena Boulevard	El Centro Road	Duckhorn Drive	4	2,170	24	1.2	\$153,135
21	B	Arena Boulevard	Duckhorn Drive	Interstate-5	6	0	58	0.0	\$0
22	C	Arena Boulevard	Interstate-5	East Commerce Way	8	0	80	0.0	\$0
23	D	Natomas Boulevard	Elkhorn Boulevard	Club Center Drive	4*	5,290	43	5.2	\$668,847
24	E	Natomas Boulevard	Club Center drive	North Park Drive	6*	2,000	65	3.0	\$382,249
25	B	Natomas Boulevard	North Park Drive	Del Paso Road	6	3,790	58	5.0	\$646,353
26	n/a	El Centro Road Bridge Crossing	Bridge Crossing No. B8 [2]			500	50	0.6	\$73,509
Total New or Final Improved Segments:									
							78.1		\$10,005,238
Existing or Partially Improved Roadway Segments with New Landscaping									
					6	4,600	Already	Dedicated	Already Dedicated
Del Paso Road					6	5,000	0	0.0	\$0
East Commerce Way					4	3,300	0	0.0	\$0
Gateway Park Blvd					6	5,500	0	0.0	\$0
Arena Boulevard					8	7,500	0	0.0	\$0
Total Existing or Partially Improved Segments:									
							0.0		\$0
TOTAL ROADWAY ROW ACQUISITION COSTS:									
									\$10,005,238

overwidth row

* indicates modified roadways.

[1] The ROW for these segments has already been acquired by the City.

[2] ROW outside of existing ROW for El Centro Road because of bridge crossing realignment. See Figure B-58 for bridge detail.

APPENDIX D

OTHER AGENCY/SPECIAL DISTRICT FEES

Appendix D contains figures and tables necessary to calculate the Other Agency/Special District fees applicable to development in North Natomas. The tables are presented in the same order as the fees are shown in the fee calculation example in **Appendix G**.

These are the figures in **Appendix D**:

Figure D-1 Natomas Basin Habitat Conservation Fee shows the Habitat Conservation Fee per disturbed acre for land use categories within the North Natomas Community Plan Area.

Figure D-2 SAFCA Capital Investment Equalization Fee shows the assumptions and factors used to calculate the Capital Investment Equalization Fee for the Sacramento Area Flood Control Agency for Fiscal Year 2003–04. The fee changes each year.

Figure D-3 Natomas Unified School District shows the current school development impact fees for single- and multifamily residential development, as well as nonresidential development.

Figure D-4 Sacramento Regional County Sanitation District Sewer Impact Fees shows the assumptions and calculations necessary to calculate the Sewer Impact Fees for the SRCSD and CSD-1.

Figure D-5 Sacramento Regional County Sanitation District Sewer Impact Fee Use Categories and Factors details the use factors for nonresidential land uses required to calculate sewer impact fees for SRCSD and CSD-1.

Figure D-1
Guide to The North Natomas Financing Plan
NBHCP Mitigation Fee
Effective April 21, 2004

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As of September 2004

	NBHCP Mitigation Fee [1]
RESIDENTIAL	
	<i>per disturbed acre</i>
<i>Single-Family Detached/Attached</i>	
Rural Estates	\$0
Lot Size > 5,000 Sq. Ft.	\$16,124
Lot Size 3,250 - 5,000 Sq. Ft.	\$16,124
Lot Size < 3,250 Sq. Ft.	\$16,124
Age-Restricted	\$16,124
<i>Multifamily (>2 attached units)</i>	
8-12 units per acre	\$16,124
>12 - 18 units per acre	\$16,124
> 18 units per acre	\$16,124
Age-Restricted Apartments	\$16,124
Age-Restricted Congregate Care	\$16,124
NONRESIDENTIAL	
	<i>per disturbed acre</i>
Convenience Commercial	\$16,124
Community Commercial	\$16,124
Village Commercial	\$16,124
Transit Commercial	\$16,124
Highway Commercial	\$16,124
Regional Commercial	\$16,124
EC Commercial	\$16,124
EC 30 - Office	\$16,124
EC 40 - Office	\$16,124
EC 50 - Office/Hospital	\$16,124
EC 65 - Office	\$16,124
EC 80 - Office	\$16,124
Light Industrial with < 20% Office	\$16,124
Light Industrial with 20% - 50% Office [3]	\$16,124
Age-Restricted Convalescent Care/Skilled Nursing	\$16,124
Arena	
Stadium	\$16,124

"habitat fee"

[1] The fee shown above is for parcels less than 50 acres. If the parcel is greater than 50 acres, then the developer is required to dedicate land in lieu of the land cost portion of the fee and pay a fee of \$8,624 per acre.

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As of September 2004

n =	10
Fiscal Year	2004-2005

Figure D-2
SAFCA North Area Local Project
Capital Investment Equalization Fee (CIEF)

$$\text{CIEF} = [(\text{Acreage}) \times (\text{Column A})] + [(\text{Bldg. Sq. Ft.}) \times (\text{Column B})] + (\text{Column C})$$

Line #	W1 Zone	Column A	Column B	Column C
	Land Use	Multiplier of Parcel Acreage	Multiplier of Building Footprint Sq. Ft.	Constant
1	Res-SF, Bldg SF < 1,000, Lot 0.0 - 0.25			98.93
2	Res-SF, Bldg SF > 1,000, Lot 0.0 - 0.25			184.89
3	Res-SF, Bldg SF < 1,000, Lot 0.26 - 0.50			130.02
4	Res-SF, Bldg SF > 1,000, Lot 0.26 - 0.50			215.97
5	Res-SF, Bldg SF < 1,000, Lot > 0.50			146.18
6	Res-SF, Bldg SF > 1,000, Lot > 0.50			232.14
7	Residential - MF	131.18	0.1406	
8	Mobile Homes	0.00	0.1406	
9	Hotel/Motel	338.03	0.1406	
10	Commercial/Office	189.30	0.3710	
11	Industrial	117.50	0.1406	
12	Institutional	64.51	0.1406	
13	Recreational	100.41	0.1406	
14	Recreational - Golf Course	0.00	0.1406	

"2004/05 CIEF"

- [1] Fees shown are for Fiscal Year 2004/2005. Fees change annually each July 1 and updated rates can be found in the CIEF Appendix Report October 21, 1999, prepared by Parsons, Brinckerhoff, Quade & Douglas, Inc.
- [2] Fee varies by Improvement Benefit Zones, the North Natomas Finance Plan area is in Improvement Benefit Zone W1.

Figure D-3
Natomas Unified School District
School Impact Fees
Fiscal Year 2003-04
Effective July 15, 2004

Residential Fee	\$3.33 Per Building Sq. Ft.
Commercial Fee	\$0.34 Per Building Sq. Ft.

All fees will be collected as a precondition to the issuance of any building permit for construction within the District's boundaries.

As of September 2004

Figure D-4 SACRAMENTO COUNTY REGIONAL SANITATION DISTRICT SEWER IMPACT FEES

	CSD-1 [1]		SRCSD [2]	
	New Development	Infill Development	New Development	Infill Development
	<i>effective April 12, 2004</i>		<i>effective April 12, 2004</i>	
Inspection Fee [3]	\$45	\$45	--	--
Residential User				
<u>Single-Family</u>				
Subdivision/Parcel Maps [4]	\$11,118/acre	\$8,100/acre	\$6,000/unit	\$2,314/unit
Existing Subdivided Properties	\$1,853/unit	\$1,350/unit	\$6,000/unit	\$2,314/unit
Multiple-Family [5]	\$11,118/acre [5]	\$8,100/acre [5]	\$4,500/unit	\$1,736/unit
Commercial User [6] [7]				
Minimum	\$11,118/acre [5]	\$8,100/acre [5]	\$6,000/ESD	\$2,314/ESD
or	(6.0 ESDs/acre)	(6.0 ESDs/acre)	(1 ESD minimum)	(1 ESD minimum)
Based on Use	See Note [7]	See Note [7]	See Figure D-5	See Figure D-5
Industrial (conventional) [8]				
Flow	\$39/1000 gal/mo		\$168/1000 gal/mo	
BOD	--		\$30,824/1000 lbs/mo	
Suspended Solids	--		\$24,146/1000 lbs/mo	
Inflow & Infiltration			\$168/1000 gal/mo	
Industrial (Waste Minimization) [9]				
Flow	\$39/1000 gal/mo		\$42/1000 gal/mo	
BOD	--		\$17,920/1000 lbs/mo	
Suspended Solids	--		\$17,239/1000 lbs/mo	
Inflow & Infiltration			\$168/1000 gal/mo	
In-Lieu Fees	See Note [10]		--	

NOTES:

- [1] The fees for County Sanitation District 1 apply within the boundaries of CSD-1. This includes the unincorporated areas of Sacramento County and portions of the Cities of Sacramento, Folsom, and Citrus Heights.
- [2] The fees for Sacramento Regional County Sanitation District (SRCSD) apply within the boundaries of SRCSD.
- [3] The Inspection Fee applies to all connections in Sacramento County.
- [4] Fee due at Final Map for single-family subdivisions or parcel maps filed after June 1, 2003.
- [5] Fee due at time of application for sewer service.
- [6] Commercial users are all nonresidential users.
- [7] All commercial users are subject to fees based on the site net acres. That fee entitles the user to levels of discharge proportional to the acreage. If the computed use based on standard commercial categories and size of business exceeds the acreage credit, additional fees are due.
- [8] Commercial users whose actual discharge exceeds the acreage and use credit of flow, BOD, and suspended solids are considered industrial customers.
- [9] Firms that have been certified by the District's Industrial Waste Section to be using or will be using state-of-the-art water conservation and pollutant reduction technologies may be qualified for Waste Minimization impact fees.

Figure D-5

**SACRAMENTO COUNTY REGIONAL SANITATION DISTRICT
SEWER IMPACT FEE USE CATEGORIES AND FACTORS
(Effective April 28, 2001 through February 28, 2004)**

Land Use Type	SRCS D Use Factor
Auto Dealer	0.2 ESD /1,000 sq. ft.
Bakery	0.5 ESD /1,000 sq. ft.
Bank, Financial Institution	0.3 ESD /1,000 sq. ft.
Barber and Beauty Shops	0.1 ESD /chair
Bar	0.7 ESD /1,000 sq. ft.
Bowling Alley	0.4 ESD /lane
Car Wash - Automatic	1.0 ESD /9,300 gallons/month
Car Wash - Manual	0.7 ESD /stall
Community Center	0.3 ESD /1,000 sq. ft.
Dry Cleaner	1.7 ESD /1,000 sq. ft.
Fire Station (includes eating facilities)	1.0 ESD /station
Garage	0.1 ESD /1,000 sq. ft.
Gym, Health Club, Tanning Salon	0.3 ESD /1,000 sq. ft.
Hall, Auditorium, Lodge	0.3 ESD /1,000 sq. ft.
Hospital	1.0 ESD /9,300 gallons/month
Hotel, Motel	0.4 ESD /sleep room
Laundry - Self Service	0.5 ESD /machine
Laundry - Commercial	1.0 ESD /9,300 gallons/month
Market - High Impact (e.g., grocery store)	0.6 ESD /1,000 sq. ft.
Market - Low Impact (e.g., mini-mart)	0.1 ESD /1,000 sq. ft.
Medical, Dental, Massage Therapy Office	0.4 ESD /1,000 sq. ft.
Mini-Storage - no public restroom	1.0 ESD /1,000 sq. ft.
Mini-Storage - with public restroom	1.0 ESD /1,000 sq. ft.
plus	0.4 ESD /fixture unit in restroom
Mortuary	0.8 ESD /slumber room
Office - under 200,000 sq. ft.	0.2 ESD /1,000 sq. ft.
Office - 200,000 sq. ft. and above	0.3 ESD /1,000 sq. ft.
Parks - public, private, and community	0.0 ESD /fixture unit
Place of Worship	0.2 ESD /1,000 sq. ft.
Rest Home / Boarding House	0.4 ESD /bed
Restaurant - Dine In	2.0 ESD /1,000 sq. ft.
Restaurant - Dine In (Patio Area)	1.0 ESD /1,000 sq. ft.
Restaurant - Dine In and Take Out	1.9 ESD /1,000 sq. ft.
Restaurant - Take Out	1.7 ESD /1,000 sq. ft.
Retail - under 100,000 sq. ft.	0.1 ESD /1,000 sq. ft.
Retail - 100,000 sq. ft. and above	0.2 ESD /1,000 sq. ft.
Schools - day care, preschool, and primary	1.0 ESD /100 avg. daily attendanc
Schools - secondary	2.5 ESD /100 avg. daily attendanc
Schools - colleges and universtites	2.2 ESD /100 full time eq. students
Service Station	0.1 ESD /pump
Theaters	0.3 ESD /100 seats
Warehouse - under 50,000 sq. ft.	0.1 ESD /1,000 sq. ft.
Warehouse - 50,000 sq. ft. and above	5.0 ESD /50,000 sq. ft.
Non-Defined Commercial	1.0 ESD /9,300 gallons/month
MINIMUM CHARGE	1.0 ESD /parcel

APPENDIX E

INFRASTRUCTURE SPECIAL FINANCING DISTRICTS

Appendix E contains figures which outline information for each of the Infrastructure Community Facilities Districts (CFDs) or Assessment Districts (ADs) applicable to development within North Natomas.

Infrastructure CFDs and ADs include these:

District Number	Description	Summary (Figure Number)	Boundary Map (Figure Number)	Tax Rate Schedule (Figure Number)
CFD No. 97-01	Areawide Drainage	E-1a	E-1b	E-1c & E-1d
CFD No. 2	Drainage Basins 5 & 6	E-2a	E-2b	E-2c
CFD No. 4	Drainage Basins No.'s 1, 2, and 4	E-3a	E-3b	E-3c & E-3d
CFD No. 99-04	Drainage Basin No. 8C	E-4a	E-4b & E-4c	E-4d
AD No. 88-03	Infrastructure for Quadrant 1	E-5a	E-5b	NA
AD No. 2	SAFCA North Area Local Capital Assessment District	E-6a	E-6b	E-6c
CFD No. 2000-01	Drainage Basin 8a (Westlake)	E-7a	E-7b	E-7c
CFD No. 2001-03	Drainage Basin 3 (Regency Park)	E-8a	E-8b	E-8c

Each CFD or Assessment District one-page summary table is followed by a breakdown of its respective special tax or assessment. A map of the CFD or Assessment District boundaries also is included.

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Figure E-1a
CFD No. 97-01 Area Wide Drainage

CFD Number:	No. 97-01
CFD Name:	North Natomas Drainage CFD No. 97-01
Formed:	February 1997
Bond Authorization:	\$35 Million
Prepayment Permitted:	Yes
North Natomas Area Included:	Areawide with exceptions as shown on the boundary map
Authorized Facilities:	Levee Construction, pumping plants, channel improvements, land acquisition, design, HCP fees, engineering, and administration
Tax Escalation:	Maximum special tax escalates 2% annually following the base year, Fiscal Year 1997/98 Escalation ceases on undeveloped parcels following Fiscal Year 2009/10
Termination Date:	Special tax will be levied as long as necessary to pay principal and interest on bond debt, but no longer than Fiscal Year 2039/40
Boundary Map:	Figure E-1b
Tax Formula/Rate Schedule:	Figures E-1c and E-1d

"97-01"

North Natomas Drainage CFD 97-01

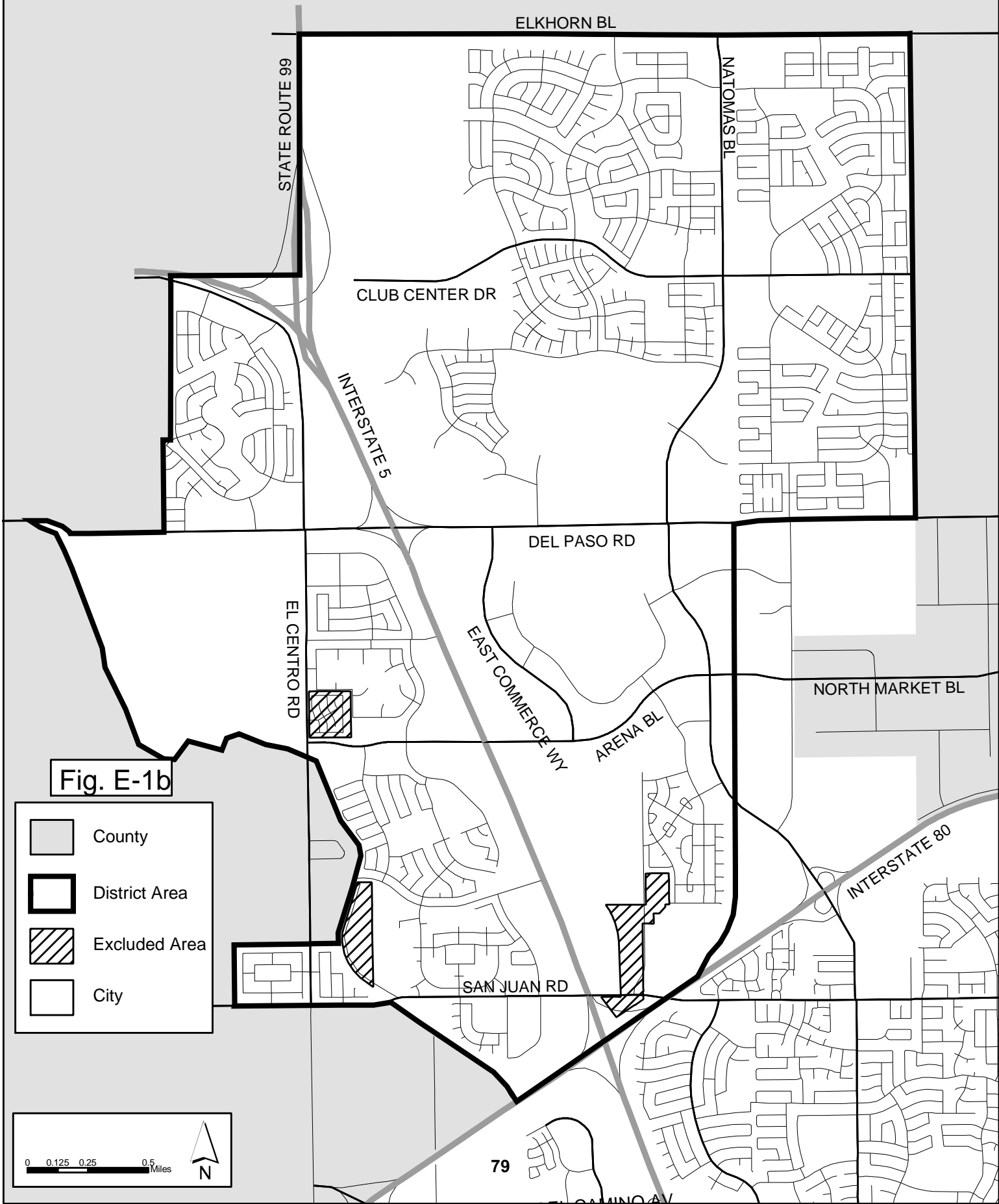


Fig. E-1b

Figure E-1c
North Natomas Drainage CFD No. 97-01
Maximum Special Tax Rates for Developed Parcels and Veteran Developed Parcels

Development Year	Fiscal Year Ending	Maximum Special Tax East of I-5			Maximum Special Tax West of I-5		
		Land Use Category:			Land Use Category:		
		1	2	3	1	2	3
		Detached Res. Unit	Duplex/ Condominium	Other Res./ Nonresidential	Detached Res. Unit	Duplex/ Condominium	Other Res./ Nonresidential
	<i>June 30</i>	<i>per unit</i>	<i>per unit</i>	<i>per net acre [1]</i>	<i>per unit</i>	<i>per unit</i>	<i>per net acre [1]</i>
1	1998	\$90.00	\$60.00	\$800.00	\$63.00	\$42.00	\$560.00
2	1999	\$91.80	\$61.20	\$816.00	\$64.26	\$42.84	\$571.20
3	2000	\$93.64	\$62.42	\$832.32	\$65.55	\$43.70	\$582.62
4	2001	\$95.51	\$63.67	\$848.97	\$66.86	\$44.57	\$594.28
5	2002	\$97.42	\$64.95	\$865.95	\$68.19	\$45.46	\$606.16
6	2003	\$99.37	\$66.24	\$883.26	\$69.56	\$46.37	\$618.29
7	2004	\$101.35	\$67.57	\$900.93	\$70.95	\$47.30	\$630.65
8	2005	\$103.38	\$68.92	\$918.95	\$72.37	\$48.24	\$643.26
9	2006	\$105.45	\$70.30	\$937.33	\$73.81	\$49.21	\$656.13
10	2007	\$107.56	\$71.71	\$956.07	\$75.29	\$50.19	\$669.25
11	2008	\$109.71	\$73.14	\$975.20	\$76.80	\$51.20	\$682.64
12	2009	\$111.90	\$74.60	\$994.70	\$78.33	\$52.22	\$696.29
13	2010	\$114.14	\$76.09	\$1,014.59	\$79.90	\$53.27	\$710.22
14	2011	\$116.42	\$77.62	\$1,034.89	\$81.50	\$54.33	\$724.42
15	2012	\$118.75	\$79.17	\$1,055.58	\$83.13	\$55.42	\$738.91
16	2013	\$121.13	\$80.75	\$1,076.69	\$84.79	\$56.53	\$753.69
17	2014	\$123.55	\$82.37	\$1,098.23	\$86.49	\$57.66	\$768.76
18	2015	\$126.02	\$84.01	\$1,120.19	\$88.22	\$58.81	\$784.14
19	2016	\$128.54	\$85.69	\$1,142.60	\$89.98	\$59.99	\$799.82
20	2017	\$131.11	\$87.41	\$1,165.45	\$91.78	\$61.19	\$815.81
21	2018	\$133.74	\$89.16	\$1,188.76	\$93.61	\$62.41	\$832.13
22	2019	\$136.41	\$90.94	\$1,212.53	\$95.49	\$63.66	\$848.77
23	2020	\$139.14	\$92.76	\$1,236.78	\$97.40	\$64.93	\$865.75
24	2021	\$141.92	\$94.61	\$1,261.52	\$99.34	\$66.23	\$883.06
25	2022	\$144.76	\$96.51	\$1,286.75	\$101.33	\$67.55	\$900.72
26	2023	\$147.65	\$98.44	\$1,312.48	\$103.36	\$68.91	\$918.74
27	2024	\$150.61	\$100.41	\$1,338.73	\$105.43	\$70.28	\$937.11
28	2025	\$153.62	\$102.41	\$1,365.51	\$107.53	\$71.69	\$955.86
29	2026	\$156.69	\$104.46	\$1,392.82	\$109.68	\$73.12	\$974.97
30	2027	\$159.83	\$106.55	\$1,420.68	\$111.88	\$74.59	\$994.47
31	2028	\$163.02	\$108.68	\$1,449.09	\$114.12	\$76.08	\$1,014.36
32	2029	\$166.28	\$110.86	\$1,478.07	\$116.40	\$77.60	\$1,034.65
33	2030	\$169.61	\$113.07	\$1,507.63	\$118.73	\$79.15	\$1,055.34
34	2031	\$173.00	\$115.33	\$1,537.79	\$121.10	\$80.73	\$1,076.45
35	2032	\$176.46	\$117.64	\$1,568.54	\$123.52	\$82.35	\$1,097.98
36	2033	\$179.99	\$119.99	\$1,599.91	\$125.99	\$84.00	\$1,119.94
37	2034	\$183.59	\$122.39	\$1,631.91	\$128.51	\$85.68	\$1,142.34
38	2035	\$187.26	\$124.84	\$1,664.55	\$131.08	\$87.39	\$1,165.18
39	2036	\$191.01	\$127.34	\$1,697.84	\$133.70	\$89.14	\$1,188.49
40	2037	\$194.83	\$129.88	\$1,731.80	\$136.38	\$90.92	\$1,212.26
41	2038	\$198.72	\$132.48	\$1,766.43	\$139.11	\$92.74	\$1,236.50
42	2039	\$202.70	\$135.13	\$1,801.76	\$141.89	\$94.59	\$1,261.23
43	2040	\$206.75	\$137.83	\$1,837.80	\$144.73	\$96.48	\$1,286.46

"CFD9701_dev_tax"

[1] "Net Acre" is the area of the parcel associated with residential and and nonresidential uses after dedication of all right-of-way.

Figure E-1d
North Natomas Drainage CFD No. 97-01
Maximum Special Tax Rates for Undeveloped Parcels

Fiscal Year Ending	Maximum Special Tax East of I-5		Maximum Special Tax West of I-5	
	Land Use Category:		Land Use Category:	
	4	5	4	5
	Final Map Parcels [1]	Tentative Map Unmapped & Stadium	Final Map Parcels [1]	Tentative Map Unmapped & Stadium
<i>June 30</i>	<i>per gross developable acre [1]</i>	<i>per gross acre [2]</i>	<i>per gross developable acre [1]</i>	<i>per gross acre [2]</i>
1998	\$650.00	\$500.00	\$460.00	\$350.00
1999	\$663.00	\$510.00	\$469.20	\$357.00
2000	\$676.26	\$520.20	\$478.58	\$364.14
2001	\$689.79	\$530.60	\$488.16	\$371.42
2002	\$703.58	\$541.22	\$497.92	\$378.85
2003	\$717.65	\$552.04	\$507.88	\$386.43
2004	\$732.01	\$563.08	\$518.03	\$394.16
2005	\$746.65	\$574.34	\$528.40	\$402.04
2006	\$761.58	\$585.83	\$538.96	\$410.08
2007	\$776.81	\$597.55	\$549.74	\$418.28
2008	\$792.35	\$609.50	\$560.74	\$426.65
2009	\$808.19	\$621.69	\$571.95	\$435.18
2010	\$824.36	\$634.12	\$583.39	\$443.88
2011	\$824.36	\$634.12	\$583.39	\$443.88
2012	\$824.36	\$634.12	\$583.39	\$443.88
2013	\$824.36	\$634.12	\$583.39	\$443.88
2014	\$824.36	\$634.12	\$583.39	\$443.88
2015	\$824.36	\$634.12	\$583.39	\$443.88
2016	\$824.36	\$634.12	\$583.39	\$443.88
2017	\$824.36	\$634.12	\$583.39	\$443.88
2018	\$824.36	\$634.12	\$583.39	\$443.88
2019	\$824.36	\$634.12	\$583.39	\$443.88
2020	\$824.36	\$634.12	\$583.39	\$443.88
2021	\$824.36	\$634.12	\$583.39	\$443.88
2022	\$824.36	\$634.12	\$583.39	\$443.88
2023	\$824.36	\$634.12	\$583.39	\$443.88
2024	\$824.36	\$634.12	\$583.39	\$443.88
2025	\$824.36	\$634.12	\$583.39	\$443.88
2026	\$824.36	\$634.12	\$583.39	\$443.88
2027	\$824.36	\$634.12	\$583.39	\$443.88
2028	\$824.36	\$634.12	\$583.39	\$443.88
2029	\$824.36	\$634.12	\$583.39	\$443.88
2030	\$824.36	\$634.12	\$583.39	\$443.88
2031	\$824.36	\$634.12	\$583.39	\$443.88
2032	\$824.36	\$634.12	\$583.39	\$443.88
2033	\$824.36	\$634.12	\$583.39	\$443.88
2034	\$824.36	\$634.12	\$583.39	\$443.88
2035	\$824.36	\$634.12	\$583.39	\$443.88
2036	\$824.36	\$634.12	\$583.39	\$443.88
2037	\$824.36	\$634.12	\$583.39	\$443.88
2038	\$824.36	\$634.12	\$583.39	\$443.88
2039	\$824.36	\$634.12	\$583.39	\$443.88
2040	\$824.36	\$634.12	\$583.39	\$443.88

"CFD_9701_undev_tax"

- [1] "Gross Developable Acre" is the area of the parcel designated for residential and taxable nonresidential uses after dedication of major streets, but before dedication of minor streets. Final map parcels are identified as parcels with a large lot final map or final master parcel map.
- [2] "Gross Acre" is the entire area of the parcel before dedication of major streets, school, parks, and other right-of-way.

DRAFT

Figure E-2a CFD No. 2 Drainage for Basins 5 and 6

CFD Number:	No. 2
CFD Name:	North Natomas Drainage Basins 5 and 6 CFD No. 2
Formed:	June 1998
Bond Authorization:	\$32 million
Prepayment Permitted:	Yes
North Natomas Area Included:	East of I-5, north of I-80, south of Del Paso, and west of the East Drain
Authorized Facilities:	Expenses incidental to acquisition and construction of facilities constituting pipes, collection drains and channels, pump stations, detention basins, and outfall drains
Tax Escalation:	Maximum special tax escalates 2% annually following the base year, Fiscal Year 1998/99
Termination Date:	Special tax will be levied as long as necessary to pay principal and interest on bond debt, but no longer than Fiscal Year 2039/40
Boundary Map:	Figure E-2b
Tax Formula/Rate Schedule:	Figure E-2c

"No. 2"

North Natomas CFD No. 2 (Basins 5 & 6)

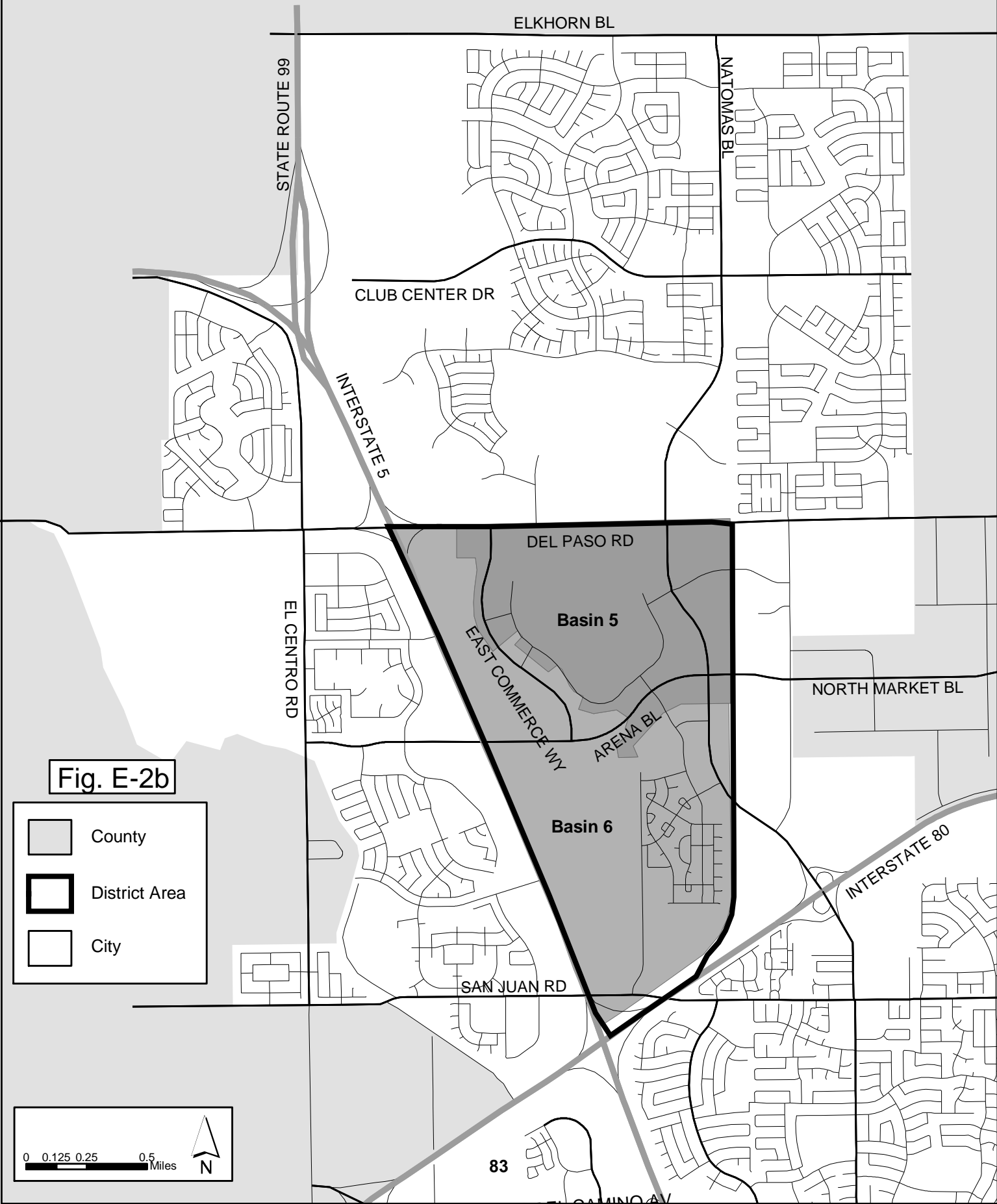


Fig. E-2b

- County
- District Area
- City

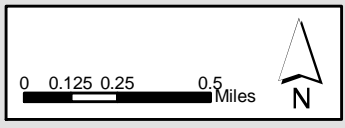


Figure E-2c
North Natomas Drainage CFD No. 2
Maximum Special Tax Rates for Developable Parcels [1]

Fiscal Year Ending	Maximum Special Tax					
	Drainage Shed 5 Parcels			Drainage Shed 6 Parcels		
	Per Gross Acre	Per Gross Developable Acre	Per Net Acre	Per Gross Acre	Per Gross Developable Acre	Per Net Acre
<i>June 30</i>						
1999	\$2,180	\$2,520	\$2,770	\$2,680	\$3,090	\$3,400
2000	\$2,224	\$2,571	\$2,825	\$2,734	\$3,152	\$3,468
2001	\$2,268	\$2,622	\$2,882	\$2,788	\$3,215	\$3,537
2002	\$2,313	\$2,674	\$2,940	\$2,844	\$3,279	\$3,608
2003	\$2,360	\$2,728	\$2,998	\$2,901	\$3,345	\$3,680
2004	\$2,407	\$2,782	\$3,058	\$2,959	\$3,412	\$3,754
2005	\$2,455	\$2,838	\$3,119	\$3,018	\$3,480	\$3,829
2006	\$2,504	\$2,895	\$3,182	\$3,079	\$3,549	\$3,906
2007	\$2,554	\$2,953	\$3,245	\$3,140	\$3,620	\$3,984
2008	\$2,605	\$3,012	\$3,310	\$3,203	\$3,693	\$4,063
2009	\$2,657	\$3,072	\$3,377	\$3,267	\$3,767	\$4,145
2010	\$2,711	\$3,134	\$3,444	\$3,332	\$3,842	\$4,227
2011	\$2,765	\$3,196	\$3,513	\$3,399	\$3,919	\$4,312
2012	\$2,820	\$3,260	\$3,583	\$3,467	\$3,997	\$4,398
2013	\$2,876	\$3,325	\$3,655	\$3,536	\$4,077	\$4,486
2014	\$2,934	\$3,392	\$3,728	\$3,607	\$4,159	\$4,576
2015	\$2,993	\$3,460	\$3,803	\$3,679	\$4,242	\$4,667
2016	\$3,053	\$3,529	\$3,879	\$3,753	\$4,327	\$4,761
2017	\$3,114	\$3,599	\$3,956	\$3,828	\$4,413	\$4,856
2018	\$3,176	\$3,671	\$4,035	\$3,904	\$4,502	\$4,953
2019	\$3,239	\$3,745	\$4,116	\$3,983	\$4,592	\$5,052
2020	\$3,304	\$3,820	\$4,198	\$4,062	\$4,683	\$5,153
2021	\$3,370	\$3,896	\$4,282	\$4,143	\$4,777	\$5,256
2022	\$3,438	\$3,974	\$4,368	\$4,226	\$4,873	\$5,361
2023	\$3,506	\$4,054	\$4,455	\$4,311	\$4,970	\$5,469
2024	\$3,577	\$4,135	\$4,544	\$4,397	\$5,069	\$5,578
2025	\$3,648	\$4,217	\$4,635	\$4,485	\$5,171	\$5,690
2026	\$3,721	\$4,302	\$4,728	\$4,575	\$5,274	\$5,803
2027	\$3,795	\$4,388	\$4,823	\$4,666	\$5,380	\$5,919
2028	\$3,871	\$4,475	\$4,919	\$4,759	\$5,487	\$6,038
2029	\$3,949	\$4,565	\$5,017	\$4,855	\$5,597	\$6,159
2030	\$4,028	\$4,656	\$5,118	\$4,952	\$5,709	\$6,282
2031	\$4,108	\$4,749	\$5,220	\$5,051	\$5,823	\$6,407
2032	\$4,190	\$4,844	\$5,325	\$5,152	\$5,940	\$6,536
2033	\$4,274	\$4,941	\$5,431	\$5,255	\$6,058	\$6,666
2034	\$4,360	\$5,040	\$5,540	\$5,360	\$6,180	\$6,800
2035	\$4,447	\$5,141	\$5,650	\$5,467	\$6,303	\$6,936
2036	\$4,536	\$5,244	\$5,763	\$5,576	\$6,429	\$7,074
2037	\$4,627	\$5,349	\$5,879	\$5,688	\$6,558	\$7,216
2038	\$4,719	\$5,456	\$5,996	\$5,802	\$6,689	\$7,360
2039	\$4,814	\$5,565	\$6,116	\$5,918	\$6,823	\$7,507
2040	\$4,910	\$5,676	\$6,239	\$6,036	\$6,959	\$7,657

"CFD No. 2 taxes"

[1] The Maximum Annual Special Tax for Development-Restricted Parcels is set at 50% of the Maximum Annual Special Tax for Developable Parcels shown above.

Figure E-3a CFD No. 4 Drainage for Basins 1, 2, & 4

CFD Number:	No. 4
CFD Name:	North Natomas Drainage Basins 1, 2, & 4 CFD No. 4
Formed:	November 1998
Bond Authorization:	\$85 million
Prepayment Permitted:	Yes
North Natomas Area Included:	Tax Zone IA - Lennar Communities Property from Del Paso to Elkhorn Boulevard within Drainage Basin 1 shed area Tax Zone IB - All property draining to Drainage Basin 1 west of Lennar Communities property to I-5 / SR99, north to Elkhorn Blvd, and south to Del Paso Tax Zone II - Property west of the east drainage canal and south of Elkhorn boulevard within the Drainage Basin 2 shed area Tax Zone IV - Northpointe - property north of Del Paso, east of the east drain canal and south of Club Center Dr.
Authorized Facilities:	Primary facilities include detention basins, pump stations, pipes > 36", channels, excavation and landscaping, land acquisition, HCP fees, dewatering, engineering. Secondary facilities include drain pipes < 36", certain major roads, sewer trunks and appurtenances, water transmission pipes and appurtenances, parks landscaping, entry signs and monuments, public dry utilities, and incidental expenses
Tax Escalation:	Maximum Special Tax escalates at 2% annually following the base year, Fiscal Year 1998/99
Termination Date:	Special tax will be levied as long as necessary to pay principal and interest on bond debt, but no longer than Fiscal Year 2039/40
Boundary Map:	Figure E-3b
Tax Formula/Rate Schedule:	Figures E-3c and E-3d

"No. 4"

North Natomas CFD No. 4 (Basins 1, 2 & 4)

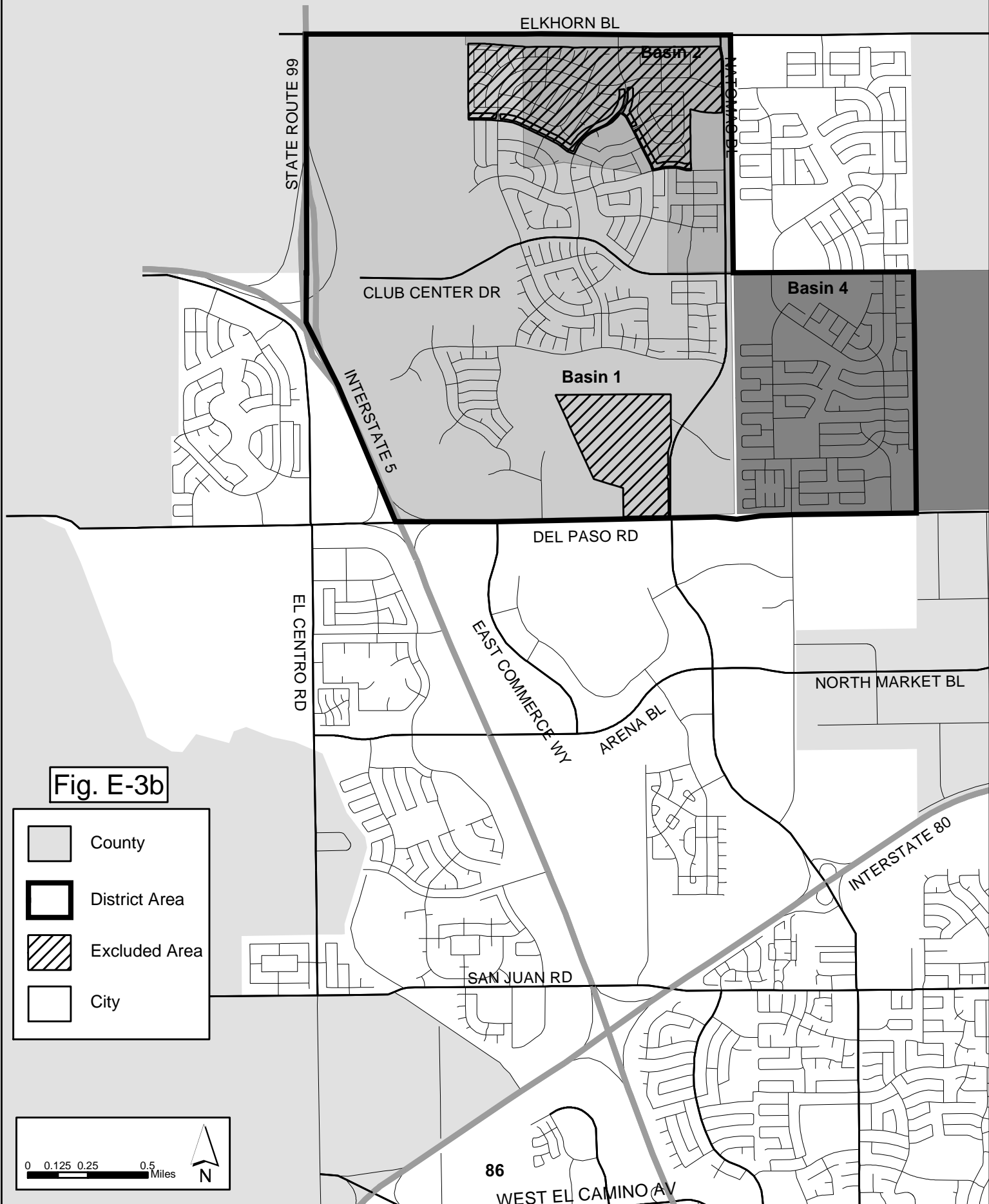


Fig. E-3b

- County
- District Area
- Excluded Area
- City

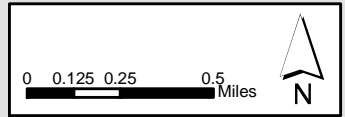


Figure E-3c
North Natomas Drainage CFD No. 4
Maximum Annual Special Tax Rates for Developed Parcels and Veteran Developed Parcels
in Tax Zones IA, IB, II & IV

Development Year	Fiscal Year Ending	Developed Parcels and Veteran Developed Parcels Maximum Annual Special Tax			
		Detached Residential Unit [1] lot size >= 5,000 sq. ft. <i>per unit</i>	Detached Residential Unit [2] lot size <5,000 sq. ft. <i>per unit</i>	Condominiums <i>per unit</i>	Other Residential and Nonresidential <i>per net acre</i>
1	1999	\$600	\$450	\$250	\$4,300
2	2000	\$612	\$459	\$255	\$4,386
3	2001	\$624	\$468	\$260	\$4,474
4	2002	\$637	\$478	\$265	\$4,563
5	2003	\$649	\$487	\$271	\$4,654
6	2004	\$662	\$497	\$276	\$4,748
7	2005	\$676	\$507	\$282	\$4,842
8	2006	\$689	\$517	\$287	\$4,939
9	2007	\$703	\$527	\$293	\$5,038
10	2008	\$717	\$538	\$299	\$5,139
11	2009	\$731	\$549	\$305	\$5,242
12	2010	\$746	\$560	\$311	\$5,347
13	2011	\$761	\$571	\$317	\$5,453
14	2012	\$776	\$582	\$323	\$5,563
15	2013	\$792	\$594	\$330	\$5,674
16	2014	\$808	\$606	\$336	\$5,787
17	2015	\$824	\$618	\$343	\$5,903
18	2016	\$840	\$630	\$350	\$6,021
19	2017	\$857	\$643	\$357	\$6,141
20	2018	\$874	\$656	\$364	\$6,264
21	2019	\$892	\$669	\$371	\$6,390
22	2020	\$909	\$682	\$379	\$6,517
23	2021	\$928	\$696	\$386	\$6,648
24	2022	\$946	\$710	\$394	\$6,781
25	2023	\$965	\$724	\$402	\$6,916
26	2024	\$984	\$738	\$410	\$7,055
27	2025	\$1,004	\$753	\$418	\$7,196
28	2026	\$1,024	\$768	\$427	\$7,340
29	2027	\$1,045	\$783	\$435	\$7,486
30	2028	\$1,066	\$799	\$444	\$7,636
31	2029	\$1,087	\$815	\$453	\$7,789
32	2030	\$1,109	\$831	\$462	\$7,945
33	2031	\$1,131	\$848	\$471	\$8,104
34	2032	\$1,153	\$865	\$481	\$8,266
35	2033	\$1,176	\$882	\$490	\$8,431
36	2034	\$1,200	\$900	\$500	\$8,600
37	2035	\$1,224	\$918	\$510	\$8,772
38	2036	\$1,248	\$936	\$520	\$8,947
39	2037	\$1,273	\$955	\$531	\$9,126
40	2038	\$1,299	\$974	\$541	\$9,308
41	2039	\$1,325	\$994	\$552	\$9,495
42	2040	\$1,351	\$1,013	\$563	\$9,684

"CFD No. 4 dev taxes"

- [1] Detached residential units median lot size >= 5,000 sq. ft.
 [2] Detached residential units median lot size < 5,000 sq. ft.

Figure E-3d
North Natomas Drainage CFD No. 4
Maximum Annual Special Tax Rates for Developable Parcels and
Development-Restricted Parcels in Tax Zones IA, IB, II & IV

Development Year	Fiscal Year Ending	Developable Parcels Maximum Annual Special Tax		Development-Restricted Parcels Maximum Annual Special Tax
		Final Use Parcels	Large Lot Parcels	Unmapped Parcels and Tentative Map Parcels
	<i>30-Jun</i>	<i>per net acre</i>	<i>per gross developable acre</i>	<i>per gross acre</i>
1	1999	\$4,300	\$3,800	\$950
2	2000	\$4,386	\$3,876	\$969
3	2001	\$4,474	\$3,954	\$988
4	2002	\$4,563	\$4,033	\$1,008
5	2003	\$4,654	\$4,113	\$1,028
6	2004	\$4,748	\$4,196	\$1,049
7	2005	\$4,842	\$4,279	\$1,070
8	2006	\$4,939	\$4,365	\$1,091
9	2007	\$5,038	\$4,452	\$1,113
10	2008	\$5,139	\$4,541	\$1,135
11	2009	\$5,242	\$4,632	\$1,158
12	2010	\$5,347	\$4,725	\$1,181
13	2011	\$5,453	\$4,819	\$1,205
14	2012	\$5,563	\$4,916	\$1,229
15	2013	\$5,674	\$5,014	\$1,254
16	2014	\$5,787	\$5,114	\$1,279
17	2015	\$5,903	\$5,217	\$1,304
18	2016	\$6,021	\$5,321	\$1,330
19	2017	\$6,141	\$5,427	\$1,357
20	2018	\$6,264	\$5,536	\$1,384
21	2019	\$6,390	\$5,647	\$1,412
22	2020	\$6,517	\$5,760	\$1,440
23	2021	\$6,648	\$5,875	\$1,469
24	2022	\$6,781	\$5,992	\$1,498
25	2023	\$6,916	\$6,112	\$1,528
26	2024	\$7,055	\$6,234	\$1,559
27	2025	\$7,196	\$6,359	\$1,590
28	2026	\$7,340	\$6,486	\$1,622
29	2027	\$7,486	\$6,616	\$1,654
30	2028	\$7,636	\$6,748	\$1,687
31	2029	\$7,789	\$6,883	\$1,721
32	2030	\$7,945	\$7,021	\$1,755
33	2031	\$8,104	\$7,161	\$1,790
34	2032	\$8,266	\$7,304	\$1,826
35	2033	\$8,431	\$7,451	\$1,863
36	2034	\$8,600	\$7,600	\$1,900
37	2035	\$8,772	\$7,752	\$1,938
38	2036	\$8,947	\$7,907	\$1,977
39	2037	\$9,126	\$8,065	\$2,016
40	2038	\$9,308	\$8,226	\$2,057
41	2039	\$9,495	\$8,391	\$2,098
42	2040	\$9,684	\$8,558	\$2,140

"CFD No. 4 developable taxes"

DRAFT

Figure E-4a CFD No. 99-04 Drainage for Basin 8c

CFD Number:	No. 99-04
CFD Name:	North Natomas CFD No. 99-04
Formed:	June 1999
Bond Authorization:	\$12.5 million
Prepayment Permitted:	Yes
North Natomas Area Included:	Area is bounded by I-5 on the east, El Centro Rd on the west, and Arena Blvd on the south
Authorized Facilities:	Detention basin construction, excavation, dewatering, channel and buffer improvements, land acquisition for the lake, trunk drain pipes, HCP fees, engineering
Tax Escalation:	None
Termination Date:	Special tax will be levied as long as necessary to pay principal and interest on bond debt, but no longer than Fiscal Year 2035/36
Boundary Map:	Figures E-4b and E-4c
Tax Formula/Rate Schedule:	Figure E-4d

"99-04"

North Natomas CFD #99-04 (Basin 8C)

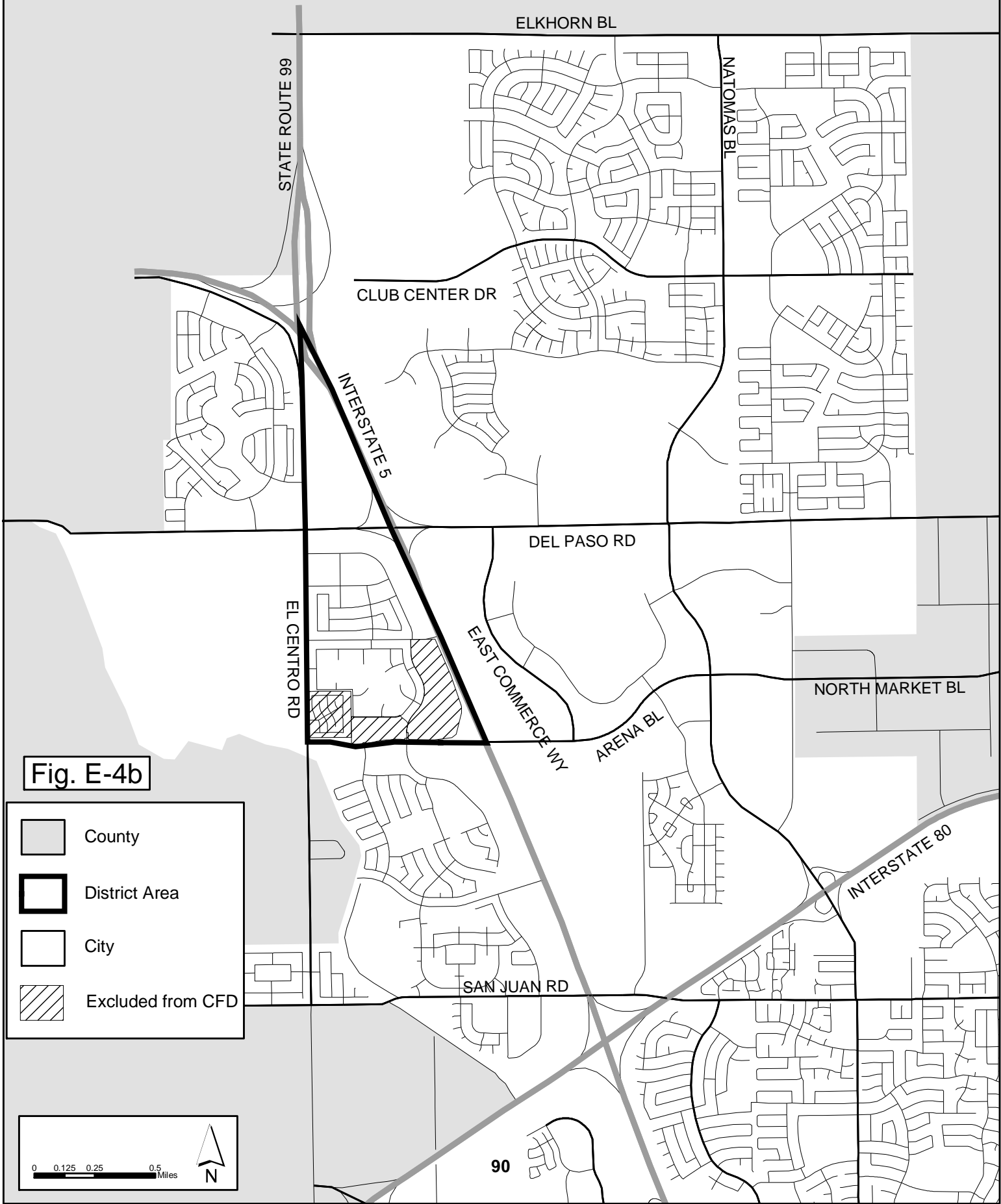




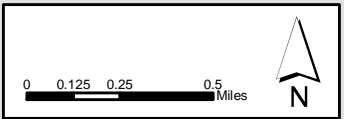


Fig. E-4b

-  County
-  District Area
-  City
-  Excluded from CFD



North Natomas CFD #99-04 (Basin 8C) Tax Zone 1

Tax Zone Boundary

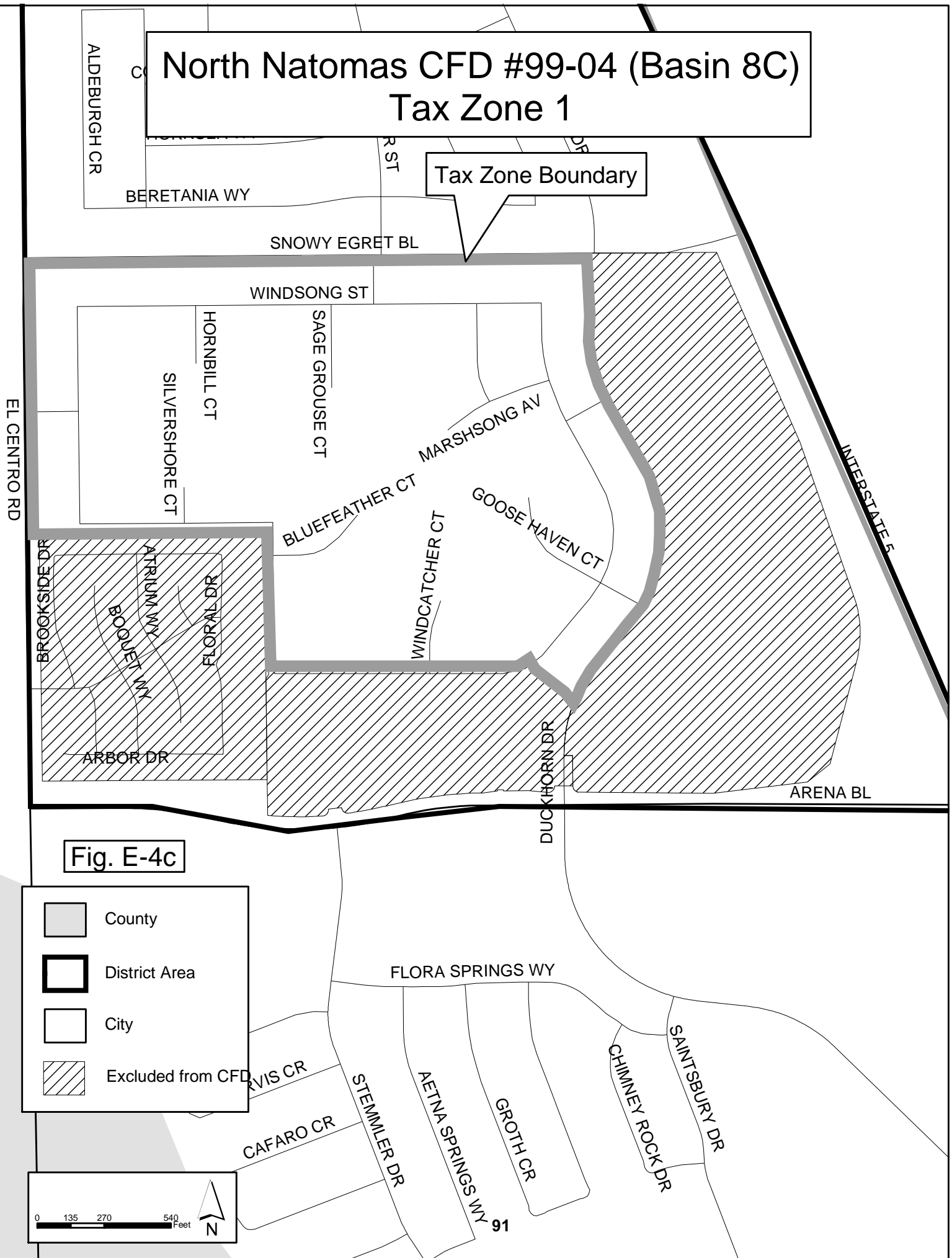






Fig. E-4c

	County
	District Area
	City
	Excluded from CFD

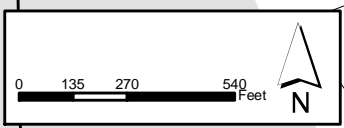


Figure E-4d
North Natomas Basin 8 C CFD No. 99-04
Maximum Special Tax Rates

Taxable Parcel	Maximum Tax	Tax Levy
<u>Tax Zone 1</u>		
Developed Parcels		
Detached Residential Unit Lots 1-43, and 151-231 as shown in Attachment 4	\$1,150	per unit
Detached Residential Unit Lots 44-150, and 232-243 as shown in Attachment 4	\$850	per unit
Condominium Parcel	[1]	per unit
Nonresidential Parcel	\$5,000	per net acre
Other Residential Parcel	\$5,000	per net acre
Developable Parcels		
Final Use Parcel	\$5,000	per net acre
<u>Tax Zone 2</u>		
Developed Parcels [1]		
Detached Residential Unit Parcel	[1]	per unit
Condominium Parcel	[1]	per unit
Nonresidential Parcel	\$4,400	per net acre
Other Residential Parcel	\$4,400	per net acre
Developable Parcels		
Final Use Parcel	\$4,400	per net acre
Large Lot Parcel	\$3,700	per gross developable acre

"CFD No. 99-04 taxes"

[1] The maximum special tax for Detached Residential Units and Condominium Parcels in Tax Zone 2 and Condominium Parcels in Tax Zone 1 shall be calculated following Step 4.B.2 of the Rate and Method of Apportionment.

Figure E-5a
AD No. 88-03

Assessment District Number:	No. 88-03
AD Name:	North Natomas Assessment District No. 88-03
Formed:	January 1989
Bonds Issued:	\$41.5 million
Prepayment Permitted:	Yes
North Natomas Area Included:	All of Quadrant 1 with the exception of Fong property east of Gateway Park Blvd, and public agency or utility property
Authorized Facilities:	Roadway improvements, utilities service facilities, street lights, landscaping, prior liens, easement acquisition, storm drainage, and water lines for Arco Arena
Termination Date:	Up to 25 years after last bond sale
Boundary Map:	Figure E-5b
Tax Formula/Rate Schedule:	Varies by parcel, for information contact City of Sacramento Special Districts Section

"88-03"

North Natomas AD No. 88-03

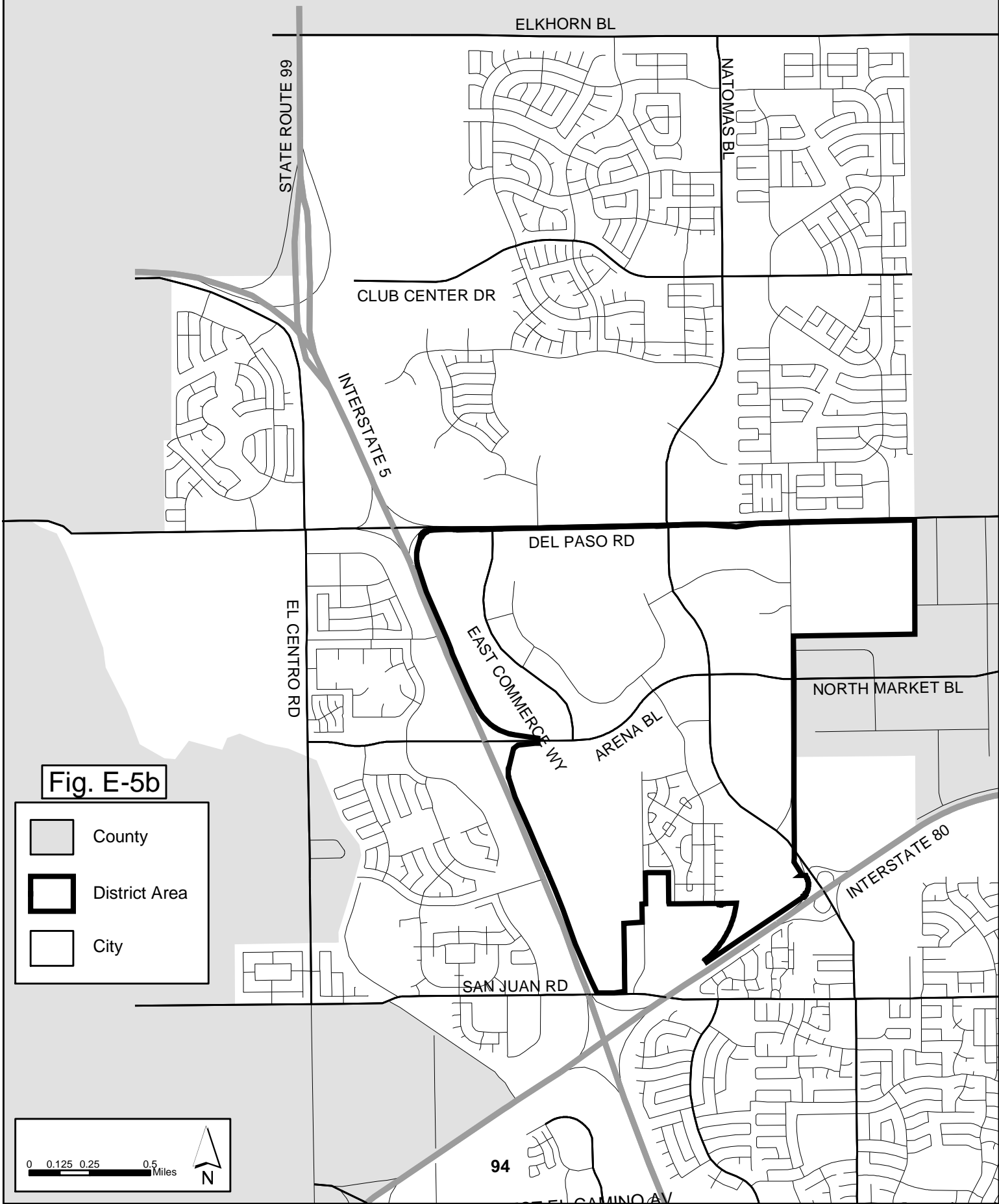


Figure E-6a
AD No. 2 SAFCA Local Project Capital Assessment

Assessment District Number:	No. 2
AD Name:	North Area Local Project Capital Assessment for Assessment District No. 2
Formed:	June 1995
Bonds Issued:	Not Available
Prepayment Permitted:	No
North Natomas Area Included:	All of North Natomas
Authorized Facilities:	Engineering design, construction, right-of-way acquisition, and utility relocation
Assessment Adjustment:	Fixed assessments may only be changed by the Board of Directors
Termination Date:	Fiscal Year 2025/26
Boundary Map:	Figure E-6b
Tax Formula/Rate Schedule:	Figure E-6c

"SAFCA2"

Figure E-6b

MODIFIED DISTRICT BOUNDARY
SACRAMENTO AREA FLOOD CONTROL AGENCY
NORTH AREA LOCAL PROJECT
CAPITAL ASSESSMENT DISTRICT NO. 2
SACRAMENTO AND SUTTER COUNTIES
STATE OF CALIFORNIA

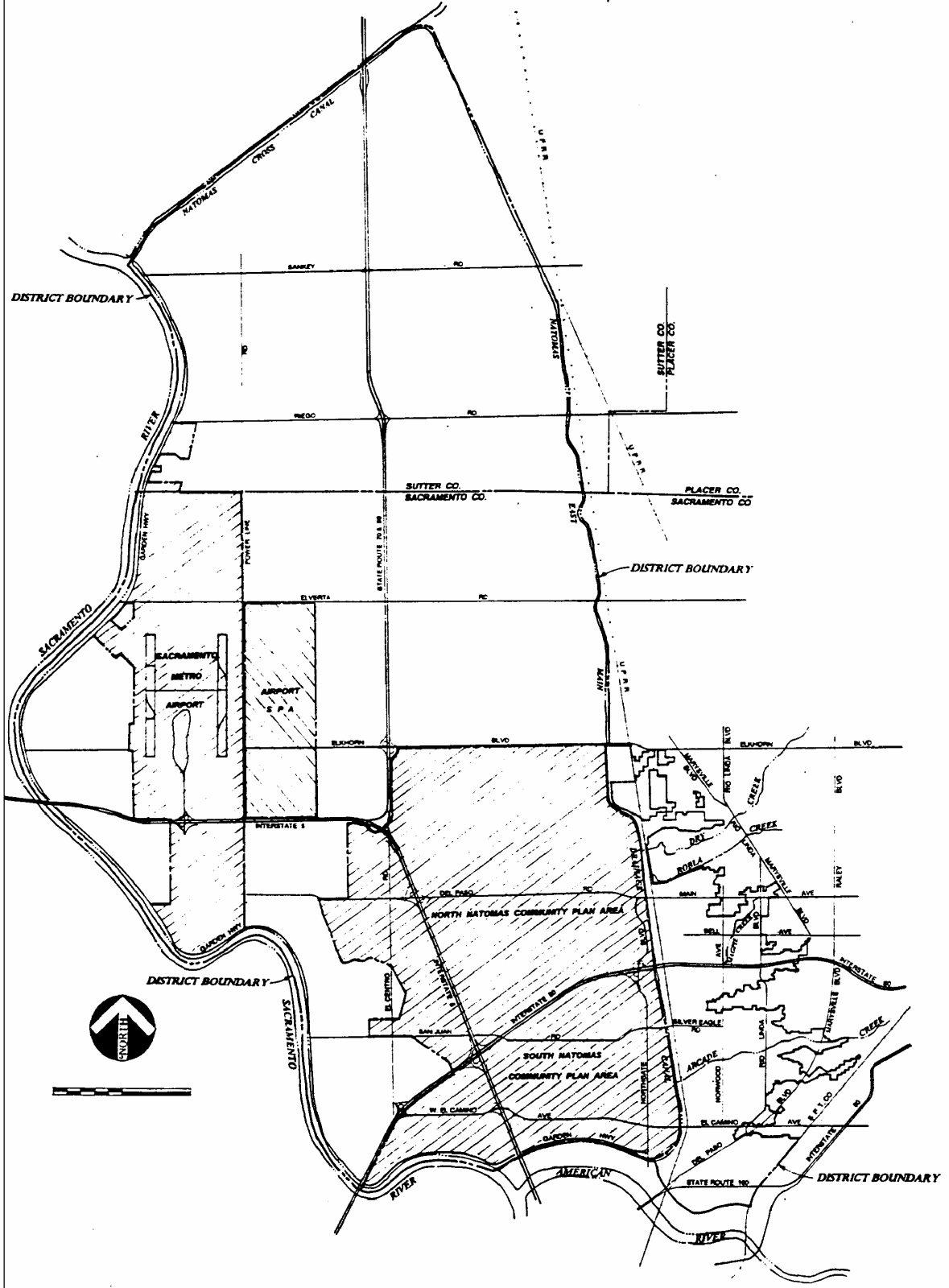


Figure E-6c
W1 Zone
North Area Local Project Capital Assessment District No. 2
Assessment Formula

$$\text{Annual Assesment} = [(\text{Acreage}) \times (\text{Column A})] + [(\text{Bldg. SF}) \times (\text{Column B})] + (\text{Column C})$$

Line #	W1 Zone	Column A	Column B	Column C	Comments
	Land Use	Multiplier of Parcel Acreage	Multiplier of Building Footprint Sq. Ft.	Constant	
W1 -1a	Res-SF, Bldg SF < 1,000	88.01		43.25	
W1 -1b	Res-SF, Bldg SF > 1,000	88.01		87.50	
W1 -2a	Res-SF, Lg. Lot 0.5 - 1.0	22.88		131.50	Note 1 & 3
W1 -2b	Res-SF, Lg. Lot > 1.0	6.16		142.95	Note 2 & 3
W1 -3	Residential - MF	91.53	0.0724		
W1 -4	Mobile Homes	23.76	0.0724		
W1 -5	Hotel/Motel	198.02	0.0724		
W1 -6	Commercial/Office	121.45	0.1910		
W1 -7	Industrial	84.49	0.0724		
W1 -8	Industrial/Mining	10.56	0.0724		
W1 -9	Institutional	57.21	0.0724		
W1 -10	Recreational	75.69	0.0724		
W1 -11	Recreational - Golf Course	144.34	0.0724		
W1 -12a	Agric. - Future Urbanizing	6.16			
W1 -12b	Agric. - Urbanizing	11.44			
W1 -13a	Agric/Res - Future Urbanizing	6.16		87.50	Note 3
W1 -13a	Agric/Res - Urbanizing	11.44		87.50	Note 3
W1 -14	Vacant - Residential	30.80			
W1 -15	Vacant - Commerical	100.33			
W1 -16	Vacant - Industrial	39.96			
W1 -17	Vacant - Institutional	28.16			
W1 -18	Vacant - Recreational	23.76			
W1 -19	Vacant - Agricultural	4.40			
W1 -20	Utilities	49.29	0.0724		
W1 -21	Exempt	0.00			

"SAFCA AD No. 2 taxes"

- Notes:**
1. For Res - SF Lg. Lot with parcel size between 0.5 and 1.0 acres (on line W1-2a) subtract 0.5 acres from parcel acreage before multiplying by Column A.
 2. For Res - SF Lg. Lot with parcel size greater than 1.0 acres (on line W1-2b) subtract 1 acre from parcel acreage before multiplying by Column A.
 3. For lines W1-2a, W1-2b, W1-13A, and W1-13b, if actual building footprint is less than 1,000 sq. ft., reduce constant amount (Column C) by 44.42.
 4. The assessment calculated using this table will vary slightly from your actual assessment due to numerical rounding.
 5. Assessment is based on Improvement Benefit Zones. The North Natomas area is in Improvement Benefit Zone W1.

Source: Final Engineer's Report for SAFCA June 15, 1995, Fiscal Year 1995/1996
 Report prepared by Parsons, Brinckerhoff Quade & Douglas, Inc.

Figure E-7a CFD No. 2000-01 Drainage for Basin 8a

CFD Number:	No. 2000-01
CFD Name:	North Natomas Westlake Community Facilities District No. 2000-01
Formed:	June 2000
Bond Authorization:	\$10.58 million
Prepayment Permitted:	Yes
North Natomas Area Included:	Westlake Neighborhood
Authorized Facilities:	Primary facilities include construction of detention facility, drainage outlets, pipes, excavation and landscaping, land acquisition, HCP fees, dewatering, engineering. Secondary facilities include drain pipes , certain major roads, sewer trunks and appurtenances, water transmission pipes and appurtenances, parks landscaping, entry signs and monuments, soundwalls, public dry utilities, HCP fees, and incidental expenses
Tax Escalation:	Maximum Special Tax escalates annually at 2% following the base year, Fiscal Year 2000/01
Termination Date:	Fiscal Year 2029/30
Boundary Map:	Figure E-7b
Tax Formula/Rate Schedule:	Figure E-7c

"2000-01"

North Natomas CFD No. 2000-01

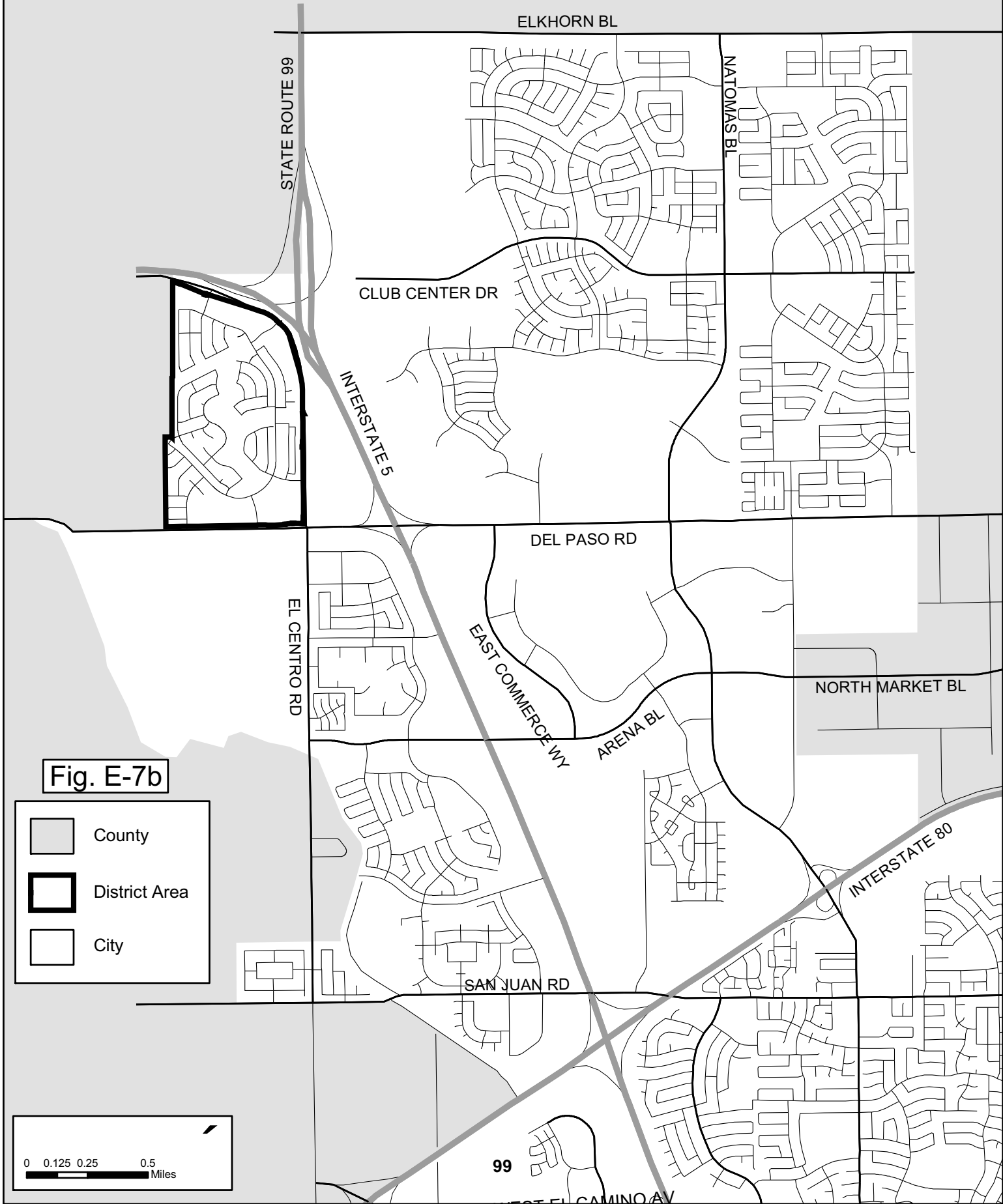


Fig. E-7b

Legend:

- County
- District Area
- City

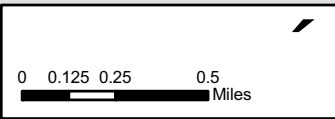


Figure E-7c
North Natomas Westlake CFD No. 2000-01
Maximum Special Taxes

Fiscal Year Ending	Low-Density Residential						Medium-Density Residential	Other Residential & Nonresidential
	Village 1	Village 2	Village 3	Village 4A	Village 4B	Village 5		
			<i>Per unit</i>				<i>Per net acre</i>	<i>Per net acre</i>
2001	\$620	\$1,160	\$1,010	\$720	\$920	\$920	\$3,600	\$3,600
2002	\$632	\$1,183	\$1,030	\$734	\$938	\$938	\$3,672	\$3,672
2003	\$645	\$1,207	\$1,051	\$749	\$957	\$957	\$3,745	\$3,745
2004	\$658	\$1,231	\$1,072	\$764	\$976	\$976	\$3,820	\$3,820
2005	\$671	\$1,256	\$1,093	\$779	\$996	\$996	\$3,897	\$3,897
2006	\$685	\$1,281	\$1,115	\$795	\$1,016	\$1,016	\$3,975	\$3,975
2007	\$698	\$1,306	\$1,137	\$811	\$1,036	\$1,036	\$4,054	\$4,054
2008	\$712	\$1,332	\$1,160	\$827	\$1,057	\$1,057	\$4,135	\$4,135
2009	\$726	\$1,359	\$1,183	\$844	\$1,078	\$1,078	\$4,218	\$4,218
2010	\$741	\$1,386	\$1,207	\$860	\$1,099	\$1,099	\$4,302	\$4,302
2011	\$756	\$1,414	\$1,231	\$878	\$1,121	\$1,121	\$4,388	\$4,388
2012	\$771	\$1,442	\$1,256	\$895	\$1,144	\$1,144	\$4,476	\$4,476
2013	\$786	\$1,471	\$1,281	\$913	\$1,167	\$1,167	\$4,566	\$4,566
2014	\$802	\$1,501	\$1,307	\$931	\$1,190	\$1,190	\$4,657	\$4,657
2015	\$818	\$1,531	\$1,333	\$950	\$1,214	\$1,214	\$4,750	\$4,750
2016	\$834	\$1,561	\$1,359	\$969	\$1,238	\$1,238	\$4,845	\$4,845
2017	\$851	\$1,592	\$1,387	\$988	\$1,263	\$1,263	\$4,942	\$4,942
2018	\$868	\$1,624	\$1,414	\$1,008	\$1,288	\$1,288	\$5,041	\$5,041
2019	\$886	\$1,657	\$1,443	\$1,028	\$1,314	\$1,314	\$5,142	\$5,142
2020	\$903	\$1,690	\$1,471	\$1,049	\$1,340	\$1,340	\$5,245	\$5,245
2021	\$921	\$1,724	\$1,501	\$1,070	\$1,367	\$1,367	\$5,349	\$5,349
2022	\$940	\$1,758	\$1,531	\$1,091	\$1,394	\$1,394	\$5,456	\$5,456
2023	\$959	\$1,793	\$1,561	\$1,113	\$1,422	\$1,422	\$5,566	\$5,566
2024	\$978	\$1,829	\$1,593	\$1,135	\$1,451	\$1,451	\$5,677	\$5,677
2025	\$997	\$1,866	\$1,625	\$1,158	\$1,480	\$1,480	\$5,790	\$5,790
2026	\$1,017	\$1,903	\$1,657	\$1,181	\$1,509	\$1,509	\$5,906	\$5,906
2027	\$1,038	\$1,941	\$1,690	\$1,205	\$1,540	\$1,540	\$6,024	\$6,024
2028	\$1,058	\$1,980	\$1,724	\$1,229	\$1,570	\$1,570	\$6,145	\$6,145
2029	\$1,079	\$2,020	\$1,758	\$1,254	\$1,602	\$1,602	\$6,268	\$6,268
2030	\$1,101	\$2,060	\$1,794	\$1,279	\$1,634	\$1,634	\$6,393	\$6,393

CFD No. 2000-01 taxes

[1] Medium-Density Residential Maximum Annual Special Taxes are converted to a per unit basis when a Parcel records a Final Subdivision Map.

Note: Tax Rates are escalated annually at 2%.

Figure E-8a CFD No. 2001-03 Drainage for Basin 3

CFD Number:	No. 2001-03
CFD Name:	North Natomas Regency Park Community Facilities District No. 2001-03
Formed:	January 2002
Bond Authorization:	\$14,513,862 (cost estimate)
Prepayment Permitted:	Yes
North Natomas Area Included:	Regency Park Neighborhood
Authorized Facilities:	Construction of detention basins, pump stations and pipes, bridge, culverts and concrete headwalls, drainage channel improvements, land acquisition for detention basins, trunk drain pipes, Habitat Conservation fees for construction of facilities, dewatering and measures to control groundwater during construction and operation, construction of roads, construction of sanitary sewer trunk and interceptor lines, water transmission lines, landscaping, public dry utilities, engineering and administration
Tax Escalation:	Maximum Special Tax escalates at 2% annually following the base year, Fiscal Year 2001/02
Termination Date:	Fiscal Year 2036/37
Boundary Map:	Figure E-8b
Tax Formula/Rate Schedule:	Figure E-8c

"2001-03"

North Natomas CFD No. 2001-03

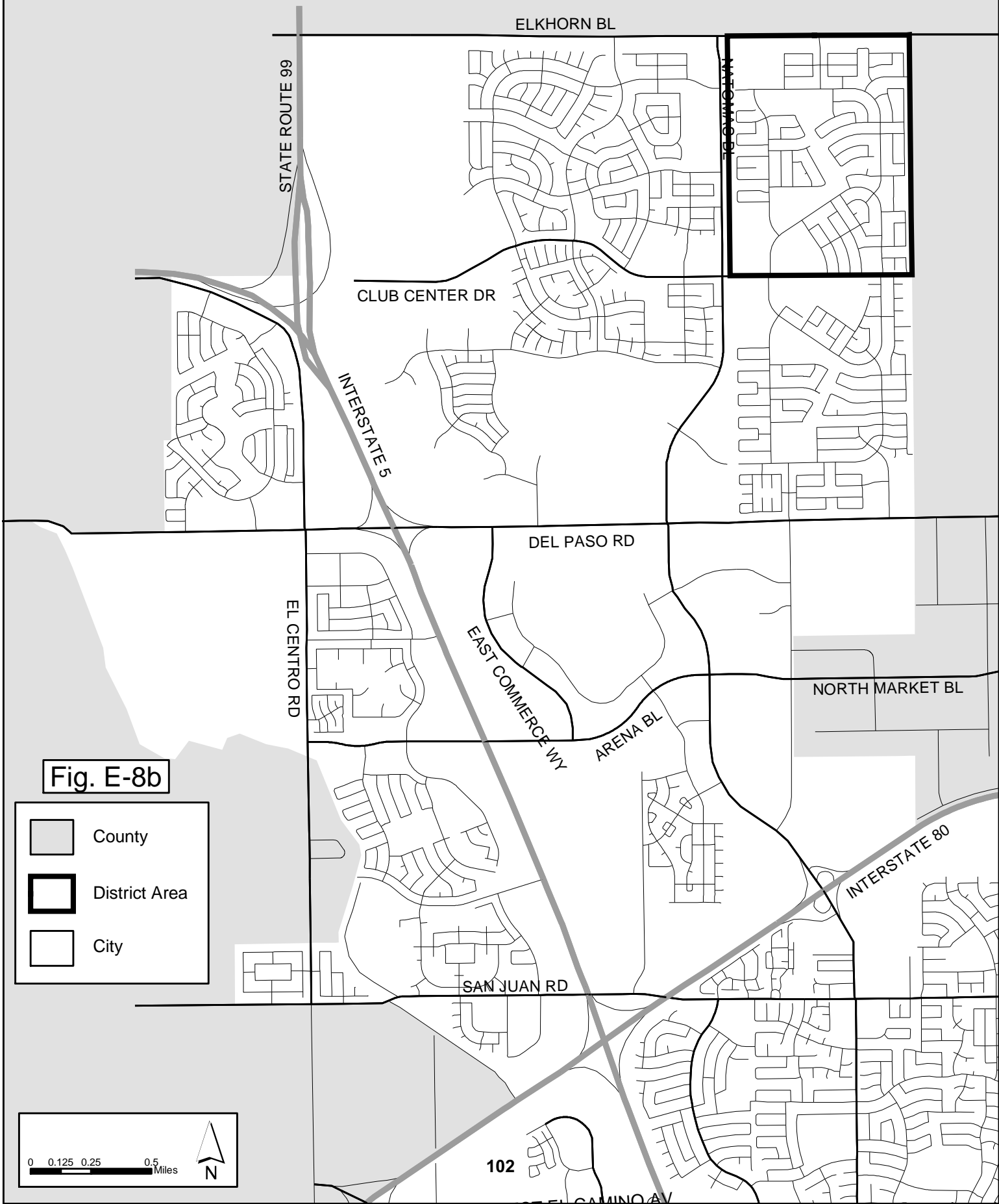





Fig. E-8b

-  County
-  District Area
-  City

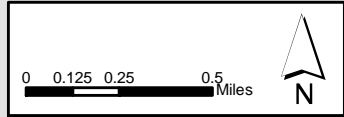


Figure E-8c
North Natomas Regency Park CFD No. 2001-03
Maximum Annual Special Tax Rates for Developable Parcels

Development Year	Fiscal Year Ending	Maximum Annual Special Tax [1]					
		Single-Family >= 4,500 Sqft	Single-Family < 4,500 Sqft	Medium Density Residential	High Density Residential	Other Property	Undeveloped Property
		<i>per lot</i>	<i>per lot</i>	<i>per acre</i>	<i>per acre</i>	<i>per acre</i>	<i>per acre</i>
1	2003	\$649	\$487	\$3,408	\$4,654	\$4,654	\$4,900
2	2004	\$662	\$497	\$3,476	\$4,747	\$4,747	\$4,998
3	2005	\$675	\$507	\$3,546	\$4,842	\$4,842	\$5,098
4	2006	\$689	\$517	\$3,617	\$4,939	\$4,939	\$5,200
5	2007	\$702	\$527	\$3,689	\$5,038	\$5,038	\$5,304
6	2008	\$717	\$538	\$3,763	\$5,138	\$5,138	\$5,410
7	2009	\$731	\$548	\$3,838	\$5,241	\$5,241	\$5,518
8	2010	\$745	\$559	\$3,915	\$5,346	\$5,346	\$5,629
9	2011	\$760	\$571	\$3,993	\$5,453	\$5,453	\$5,741
10	2012	\$776	\$582	\$4,073	\$5,562	\$5,562	\$5,856
11	2013	\$791	\$594	\$4,154	\$5,673	\$5,673	\$5,973
12	2014	\$807	\$606	\$4,237	\$5,787	\$5,787	\$6,093
13	2015	\$823	\$618	\$4,322	\$5,902	\$5,902	\$6,214
14	2016	\$840	\$630	\$4,409	\$6,020	\$6,020	\$6,339
15	2017	\$856	\$643	\$4,497	\$6,141	\$6,141	\$6,465
16	2018	\$873	\$655	\$4,587	\$6,264	\$6,264	\$6,595
17	2019	\$891	\$669	\$4,678	\$6,389	\$6,389	\$6,727
18	2020	\$909	\$682	\$4,772	\$6,517	\$6,517	\$6,861
19	2021	\$927	\$696	\$4,867	\$6,647	\$6,647	\$6,998
20	2022	\$945	\$709	\$4,965	\$6,780	\$6,780	\$7,138
21	2023	\$964	\$724	\$5,064	\$6,916	\$6,916	\$7,281
22	2024	\$984	\$738	\$5,165	\$7,054	\$7,054	\$7,427
23	2025	\$1,003	\$753	\$5,269	\$7,195	\$7,195	\$7,575
24	2026	\$1,023	\$768	\$5,374	\$7,339	\$7,339	\$7,727
25	2027	\$1,044	\$783	\$5,482	\$7,486	\$7,486	\$7,881
26	2028	\$1,065	\$799	\$5,591	\$7,635	\$7,635	\$8,039
27	2029	\$1,086	\$815	\$5,703	\$7,788	\$7,788	\$8,200
28	2030	\$1,108	\$831	\$5,817	\$7,944	\$7,944	\$8,364
29	2031	\$1,130	\$848	\$5,933	\$8,103	\$8,103	\$8,531
30	2032	\$1,153	\$865	\$6,052	\$8,265	\$8,265	\$8,702
31	2033	\$1,176	\$882	\$6,173	\$8,430	\$8,430	\$8,876
32	2034	\$1,199	\$900	\$6,297	\$8,599	\$8,599	\$9,053
33	2035	\$1,223	\$918	\$6,423	\$8,771	\$8,771	\$9,234
34	2036	\$1,248	\$936	\$6,551	\$8,946	\$8,946	\$9,419
35	2037	\$1,272	\$955	\$6,682	\$9,125	\$9,125	\$9,607

"CFD No. 2001-03 taxes"

[1] The annual tax escalates by 2% per year.

APPENDIX F

SERVICES SPECIAL FINANCING DISTRICTS

Appendix F contains figures which outline information for each of the Services Community Facilities Districts (CFDs) or Assessment Districts (ADs) applicable to development within North Natomas.

These are the Services CFDs and ADs included:

District Number	Description	Summary (Table Number)	Boundary Map (Figure Number)	Tax Rate Schedule (Table Number)
CFD No. 3	Annual Landscape Maintenance CFD	F-1a	F-1b	F-1c
CFD No. 99-01	North Natomas Transportation Management Association	F-2a	F-2b	F-2c
CFD No. 99-02	Neighborhood Landscaping	F-3a	F-3b	F-3c
AD No. 1	SAFCA Operation and Maintenance Assessment District	F-4a	F-4b	F-4c & F-4d
AD No. 2	City of Sacramento Lighting and Landscaping	F-5a	F-5b	F-5c
AD No. 96-02	City of Sacramento Additional Library Services	F-6a	F-6b	F-6c & F-6d
AD No. 1000	Reclamation District No. 1000	F-7a	F-7b	F-7c
CFD No. 2002-01	City of Sacramento Neighborhood Park Maintenance	F-8a	F-8b - F-8e	F-8f
CFD No. 2003-04	City of Sacramento Neighborhood Alley Maintenance	F-9a	F-9b	F-9c

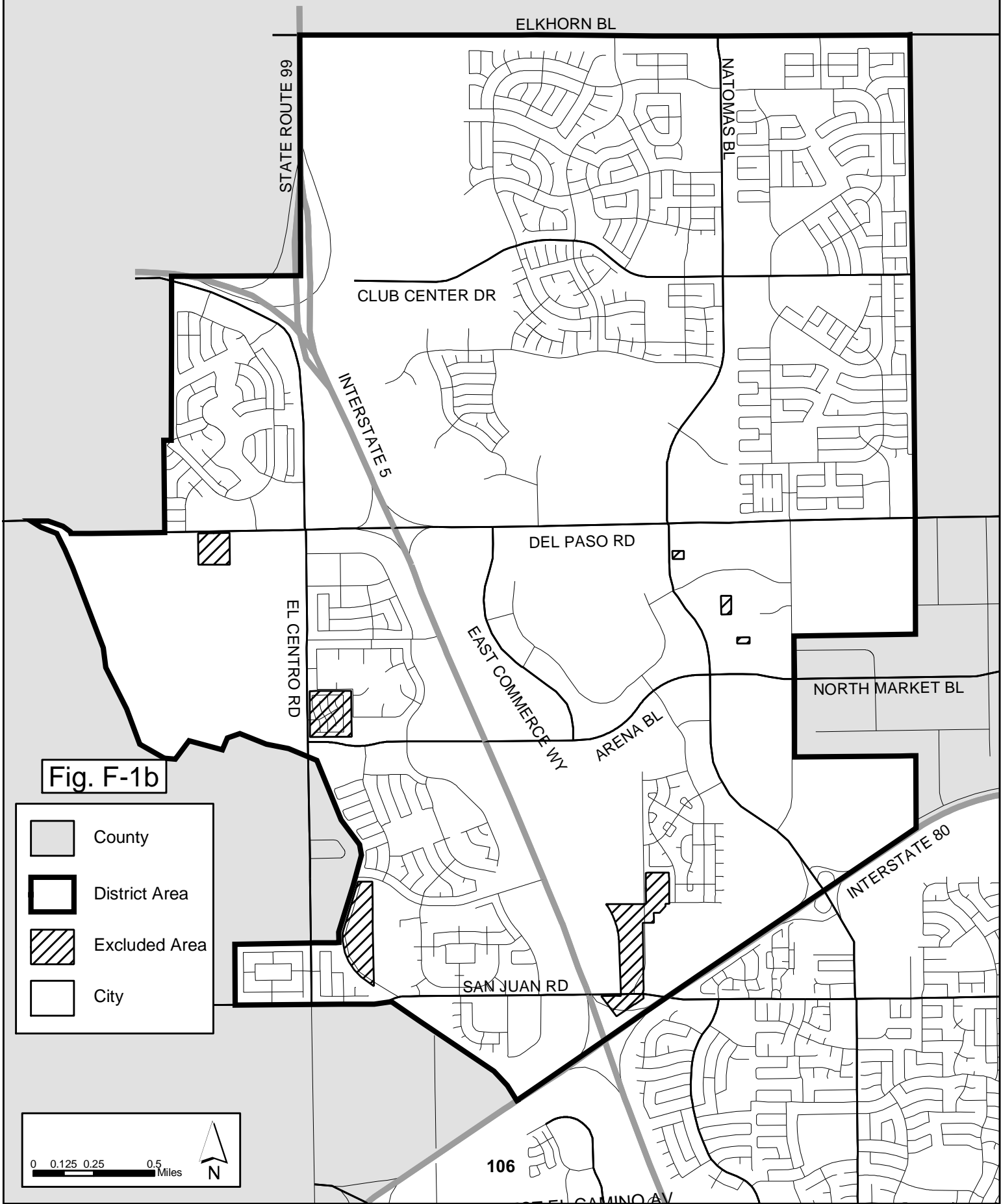
Each CFD or Assessment District one-page summary table is followed by a breakdown of its respective special tax or assessment. A map of the CFD or Assessment District boundaries also is included.

Figure F-1a CFD No. 3 Maintenance District

CFD Number:	No. 3
CFD Name:	North Natomas Annual Landscape Maintenance District CFD No. 3
Formed:	June 1998
Bond Authorization:	Not Applicable
Prepayment Permitted:	No
North Natomas Area Included:	Area-wide with certain exclusions as shown in boundary map
Authorized Services:	Freeway landscaping, irrigation facilities, east and west drainage canals, agricultural buffer, light rail corridor, formation and administration costs
Tax Escalation:	Increases annually based on CPI (prior calendar year annual average San Francisco, All Urban Consumers Index), not to exceed 4%
Termination Date:	None, the special tax will be levied in perpetuity
Boundary Map:	Figure F-1b
Tax Formula/Rate Schedule:	Figure F-1c

"No.3"

North Natomas CFD No. 3



**Figure F-1c
City of Sacramento CFD No. 3
Maximum Special Tax Rates for Fiscal Year 2004-05 [1]**

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Land Use Category	Description	Land Use Category Definition	FY 2004-05 Maximum Special Tax Rate	Special Tax Calculated Per
<u>Developed Parcels</u>			[1]	
Land Use Category 1	Detached Residential Unit	Approved final small lot map	\$61.22	Unit
Land Use Category 2	Duplex / Condominium	Approved final small lot map/ Special permit	\$37.68	Unit
Land Use Category 3	Other Residential / Nonresidential	Special permit	\$429.73	Net Acre
Land Use Category 4 [2]	Sports Complex	Special permit	\$247.23	Net Acre
<u>Large Lot Final Map Parcels</u>				
Land Use Category 5	Residential / Nonresidential / Sports Complex [2]	Approved large lot final map/ Approved final master parcel map	\$94.13	Gross Developable Acre
<u>Undeveloped Parcels</u>				
Land Use Category 6	Final Map Parcels		\$0.00	Gross Developable Acre

"CFD No. 3 taxes"

Notes:

Net Acre is the area of the parcel associated with residential and nonresidential uses after dedication of all right-of-way.

Gross Developable Acre is the area of the parcel designated for residential and taxable nonresidential uses after dedication of major streets, but before dedication of minor streets.

Gross Acre is the entire area of the parcel before dedication of major streets, school, parks and other right-of-way.

[1] Following the Base Year 1998-99, the Maximum Special Tax Rates will escalate annually based upon the Consumer Price Index (CPI) prior year annual average, San Francisco, All Urban Consumers (CPI-U), not to exceed 4%.

[2] Each Sports Complex parcel will be tax-exempt until controlled by a private party through fee ownership or lease.

Figure F-2a
CFD No. 99-01 Transportation and Air Quality Services

CFD Number:	No. 99-01
CFD Name:	North Natomas TMA CFD No. 99-01 (Transportation and Air Quality Services)
Formed:	June 1999
Bond Authorization:	Not Applicable
Prepayment Permitted:	No
North Natomas Area Included:	Area wide with exceptions as shown on the boundary map
Authorized Services:	Transportation services, air quality mitigation service, formation and administration costs, and services necessary to carry out the transportation management plan
Tax Escalation:	Increases annually based on CPI (prior calendar year annual average San Francisco, All Urban Consumers Index), not to exceed 4%
Termination Date:	None, the special tax will be levied in perpetuity
Boundary Map:	Figure F-2b
Tax Formula/Rate Schedule:	Figure F-2c

"99-01"

North Natomas TMA CFD No. 99-01

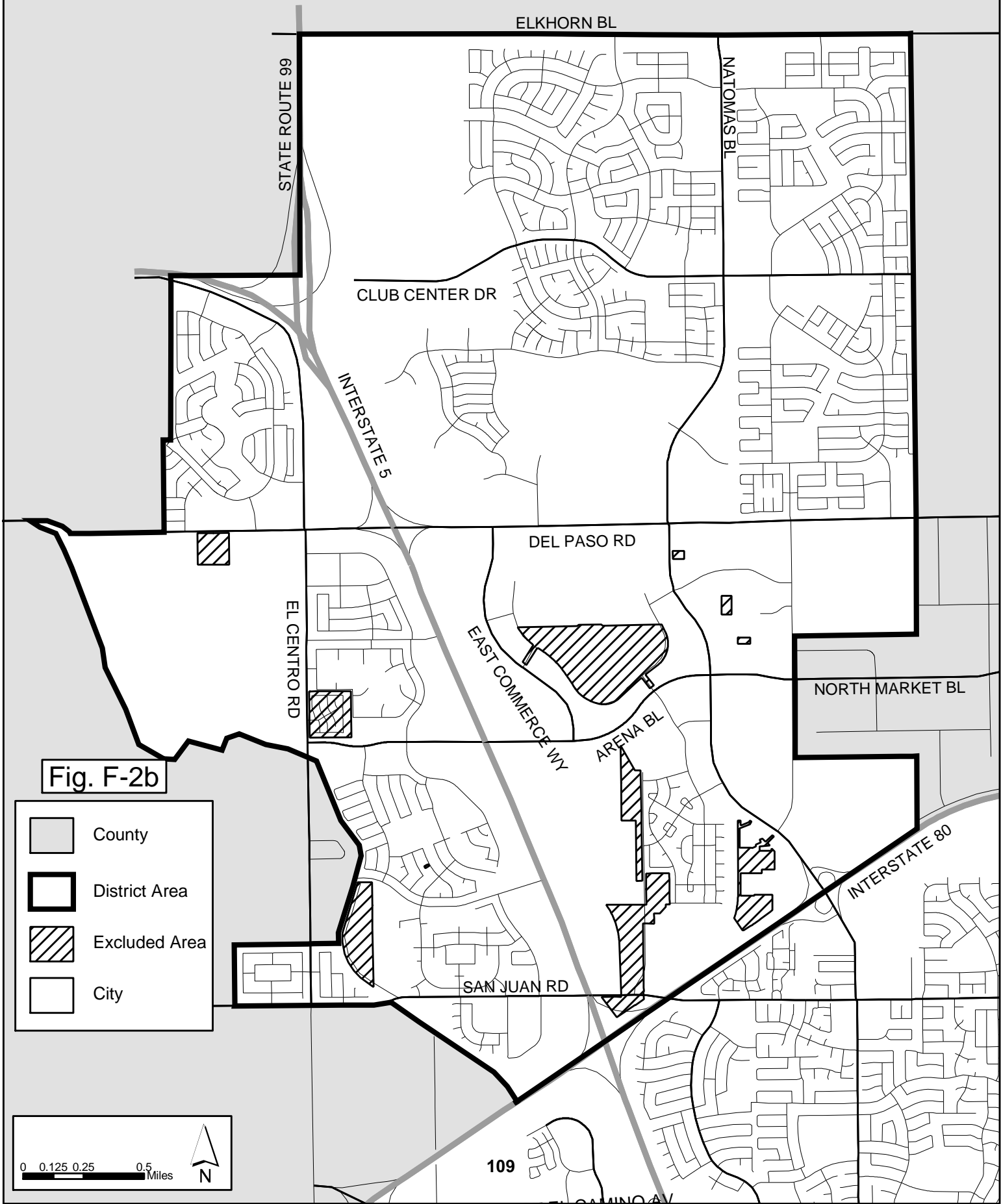


Fig. F-2b

	County
	District Area
	Excluded Area
	City

0 0.125 0.25 0.5 Miles

109

Figure F-2c
City of Sacramento CFD No. 99-01
Maximum Special Tax Rates for Fiscal Year 2004-2005 [1]

Land Use	Special Tax Calculated Per	FY 2004-05 Maximum Special Tax Rate
		[1]
<u>Developed Residential Parcels</u>		
Detached Single-Family Units	Unit	\$20.53
Multifamily Units and Condominiums	Unit	\$15.97
<u>Developed Nonresidential Parcels</u>		
Office	Bldg. Sqft	\$0.06846
Commercial	Bldg. Sqft	\$0.11409
Industrial	Bldg. Sqft	\$0.03423
Sports Complex [2] - Arena (84.2 acres) - Stadium Parcel (100 acres - undeveloped)	Net Acre	\$228.17

"CFD No. 99-01 taxes"

- [1] Following the Base Year 1999-2000, the Maximum Special Tax Rates will escalate annually based upon the Consumer Price Index (CPI) prior year average, San Francisco, All Urban Consumers, (CPI-U), not to exceed 4%.
- [2] The Sports Complex parcel(s) are owned by the City and thus exempt under the Mello-Roos Act. The City has by ordinance determined that its properties known as the "Sports Complex" may, upon council approval, be subject to the tax formula. The Arena is the only developed property at this time. Based upon the sublease agreement between the City, as sublessor, and the Arena operator, as sublessee, said sublessee holds authority to determine the participation of the leased Arena parcels in the District during the term of the sublease. The Arena operator has elected not to participate in the CFD at the time of formation.

The Arena parcels are deemed to be Taxable Parcels by resolution of the City Council. The initial special tax rate levied against the Arena parcels will be set at \$0, and will remain at said level unless and until the City Council revises the same based upon the agreement between City staff and the Arena operator. City staff and the Arena operator are in the process of negotiating the maximum special tax rate and the initial tax rate levy for the Arena parcels. The City Council, by resolution, may revise the maximum special tax rate to an amount less than the amount shown on this Attachment 1 based upon the agreement of said parties. Likewise, the City Council, by resolution, may revise the special tax rate levied on the Arena parcels based upon the agreement reached by the parties. The stadium parcel is an undeveloped City-owned parcel exempt from the special tax. The stadium parcel will participate in the District as a taxable parcel when the same is developed.

Figure F-3a
CFD No. 99-02 Neighborhood Landscaping

CFD Number:	No. 99-02
CFD Name:	North Natomas CFD No. 99-02
Formed:	June 1999
Bond Authorization:	Not Applicable
Prepayment Permitted:	No
North Natomas Area Included:	Various subdivisions, see boundary map Future subdivisions may be annexed
Authorized Services:	Neighborhood landscaping, lighting, irrigation facilities, appurtenances along public rights-of-way, monuments and signs, inspection, services to implement a Lake Management Plan, utility bills, formation and administration, miscellaneous associated expenses
Tax Escalation:	Increases annually based on CPI (prior calendar year annual average San Francisco, All Urban Consumers Index), not to exceed 4%
Termination Date:	None, the special tax will be levied in perpetuity
Boundary Map:	Figure F-3b
Tax Formula/Rate Schedule:	Figure F-3c

"99-02"

NN Neighborhood Landscaping CFD#99-02

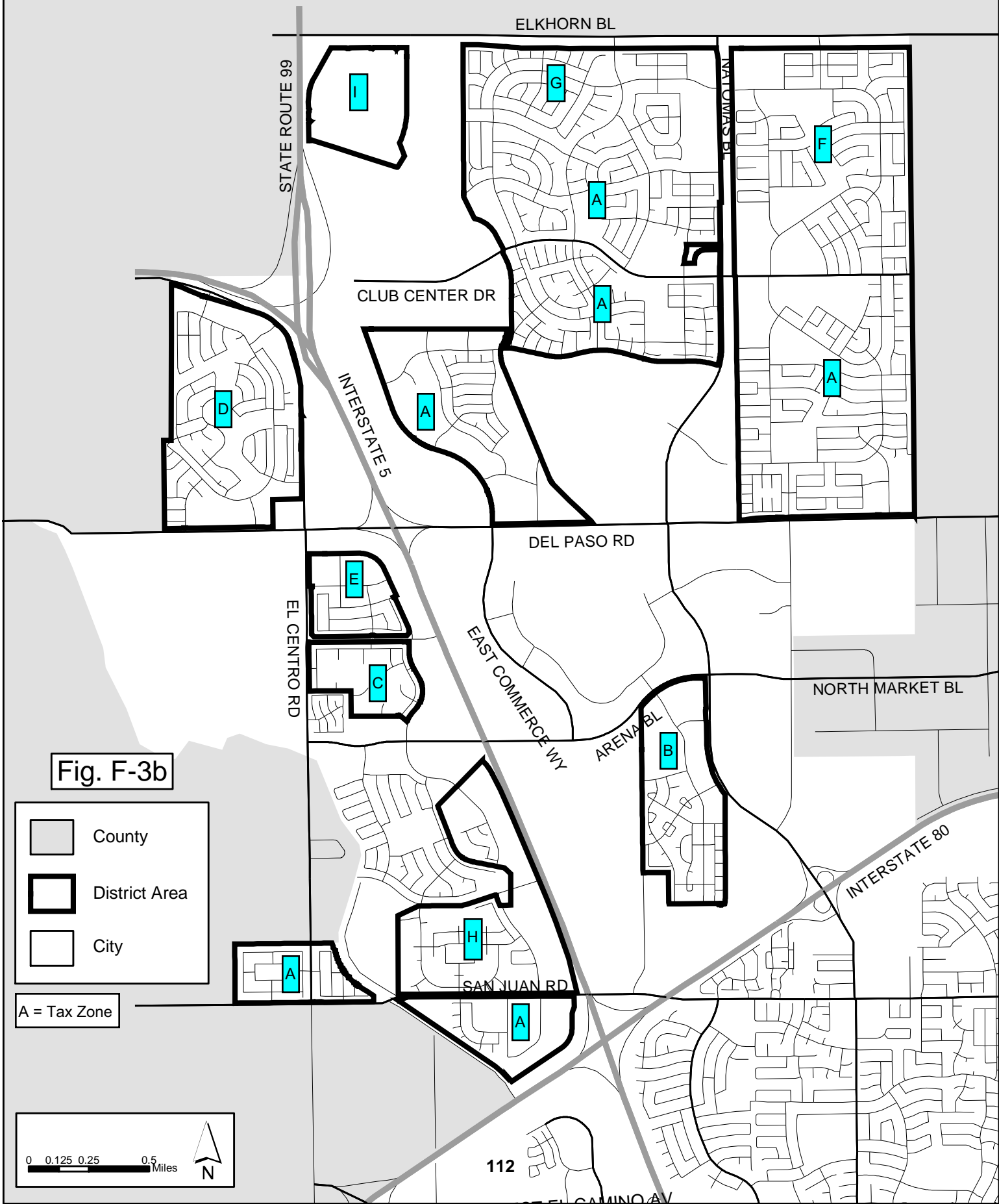





Fig. F-3b

-  County
-  District Area
-  City

A = Tax Zone

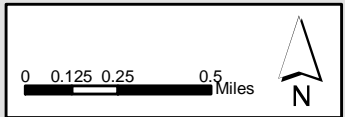


Figure F-3c
North Natomas CFD No. 99-02
Maximum Special Tax Rates

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page 1 of 2

Subdivisions [1]	Tax Zone	Base Year for Maximum Special Tax	Estimated Fiscal Year 2004-05 Maximum Special Tax Rate [2] [3]
<u>Tax Zones at CFD Formation</u>			
Natomas Park	A	1999-00	
Landscape Maintenance Services Tax			\$42 per unit
Drainage Maintenance Services Tax			\$0 per unit
Undeveloped Land Tax [4]		\$0 per gross acre	
Natomas Crossing	B	1999-00	
Landscape Maintenance Services Tax			\$54 per unit
Drainage Maintenance Services Tax			\$0 per unit
Undeveloped Land Tax [4]		\$0 per gross acre	
Gateway West	C	1999-00	
Landscape Maintenance Services Tax			\$71 per unit
Drainage Maintenance Services Tax - Gateway West			\$179 per unit
Drainage Maintenance Services Tax - other subdivisions			\$0 per unit
Undeveloped Land Tax [4]		\$0 per gross acre	
<u>Annexations</u>			
Annexation No. 1 Westlake	D	2000-01	
Landscape Maintenance Services Tax			\$80 per unit
Drainage Maintenance Services Tax			\$46 per unit
Undeveloped Land Tax [4]		\$0 per gross acre	
Annexation No. 2 River View	A	2000-01	
Landscape Maintenance Services Tax			\$42 per unit
Drainage Maintenance Services Tax			\$0 per unit
Undeveloped Land Tax [4]		\$226 per gross acre	
Annexation No. 3 Cambay West	E	2001-02	
Landscape Maintenance Services Tax			\$88 per unit
Drainage Maintenance Services Tax			\$0 per unit
Undeveloped Land Tax [4]		\$0 per gross acre	
Annexation No. 4 Natomas Park [5]	A	2001-02	
Landscape Maintenance Services Tax			\$42 per unit
Drainage Maintenance Services Tax			\$0 per unit
Undeveloped Land Tax [4]		\$226 per gross acre	
Annexation No. 4 Northpointe II	F	2001-02	
Landscape Maintenance Services Tax			\$22 per unit
Drainage Maintenance Services Tax			\$0 per unit
Undeveloped Land Tax [4]		\$0 per gross acre	

**Figure F-3c
North Natomas CFD No. 99-02
Maximum Special Tax Rates**

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page 2 of 2

Subdivisions [1]	Tax Zone	Base Year for Maximum Special Tax	Estimated Fiscal Year 2004-05 Maximum Special Tax Rate [2] [3]
Annexation No. 5 Creekside Landscape Maintenance Services Tax Drainage Maintenance Services Tax Undeveloped Land Tax [4]	A	2002-03	\$42 per unit \$0 per unit \$0 per gross acre
Annexation No. 6 Heritage Landscape Maintenance Services Tax Drainage Maintenance Services Tax Undeveloped Land Tax [4]	G	2002-03	\$117 per unit \$0 per unit \$0 per gross acre
Annexation No.7 Parkview Landscape Maintenance Services Tax Drainage Maintenance Services Tax Undeveloped Land Tax [4]	H	2002-03	\$58 per unit \$0 per unit \$0 per gross acre
Annexation No.8 Natomas Creek Landscape Maintenance Services Tax Drainage Maintenance Services Tax Undeveloped Land Tax [4]	I	2003-04	\$11 per unit \$0 per unit \$0 per gross acre
Base Landscape Maintenance Services Maximum Tax		1999-00	\$119 per unit
Base Drainage Maintenance Services Maximum Tax		1999-00	\$238 per unit
Undeveloped Land Tax [4]		1999-00	\$369 per gross acre

"CFD No. 99-02 taxes"

- [1] At time of District Formation, three project areas were identified with varying annual maintenance costs. Annexing subdivisions will either be added to an existing Tax Zone, or a new Tax Zone will be created. In no case may a new Tax Zone have a Maximum Annual Special Tax for Landscaping or Drainage Maintenance greater than the Base Maximum Annual Special Taxes (as may be adjusted by the Tax Escalation Factor) shown in the above table.
- [2] If landscape maintenance or drainage services are provided by a Homeowners Association, the maximum special tax rate for those parcels will be set to \$0.
- [3] Following the Base Year for each tax zone or annexation, the Maximum Special Tax Rates will increase annually based upon the Consumer Price Index (CPI) (prior year annual average), San Francisco, All Urban Consumers (CPI-U), not to exceed 4%.
- [4] The undeveloped land tax is a backup tax if revenues from taxing Developed Parcels at 100% of the Landscape Maintenance Services Tax is not sufficient to fund the allocated Annual Cost.
- [5] Includes Northborough Phase II, a subdivision of Natomas Park.

Figure F-4a
AD No. 1 SAFCA Operations and Maintenance

Assessment District Number:	No. 1
AD Name:	Operations and Maintenance Assessment for Assessment District No. 1
Formed:	FY 1991-92
Prepayment Permitted:	No
North Natomas Area Included:	All of North Natomas
Authorized Services:	Operation and maintenance of flood control projects, liabilities arising from projects, administrative costs, and accumulation of funds to advance future project costs
Assessment Adjustment:	Fixed assessments may only be changed by the Board of Directors
Termination Date:	None, the annual assessment will be collected in perpetuity
Boundary Map:	Figure F-4b
Tax Formula/Rate Schedule:	Figure F-4c and F-4d

"SAFCA1"

Figure F-4b

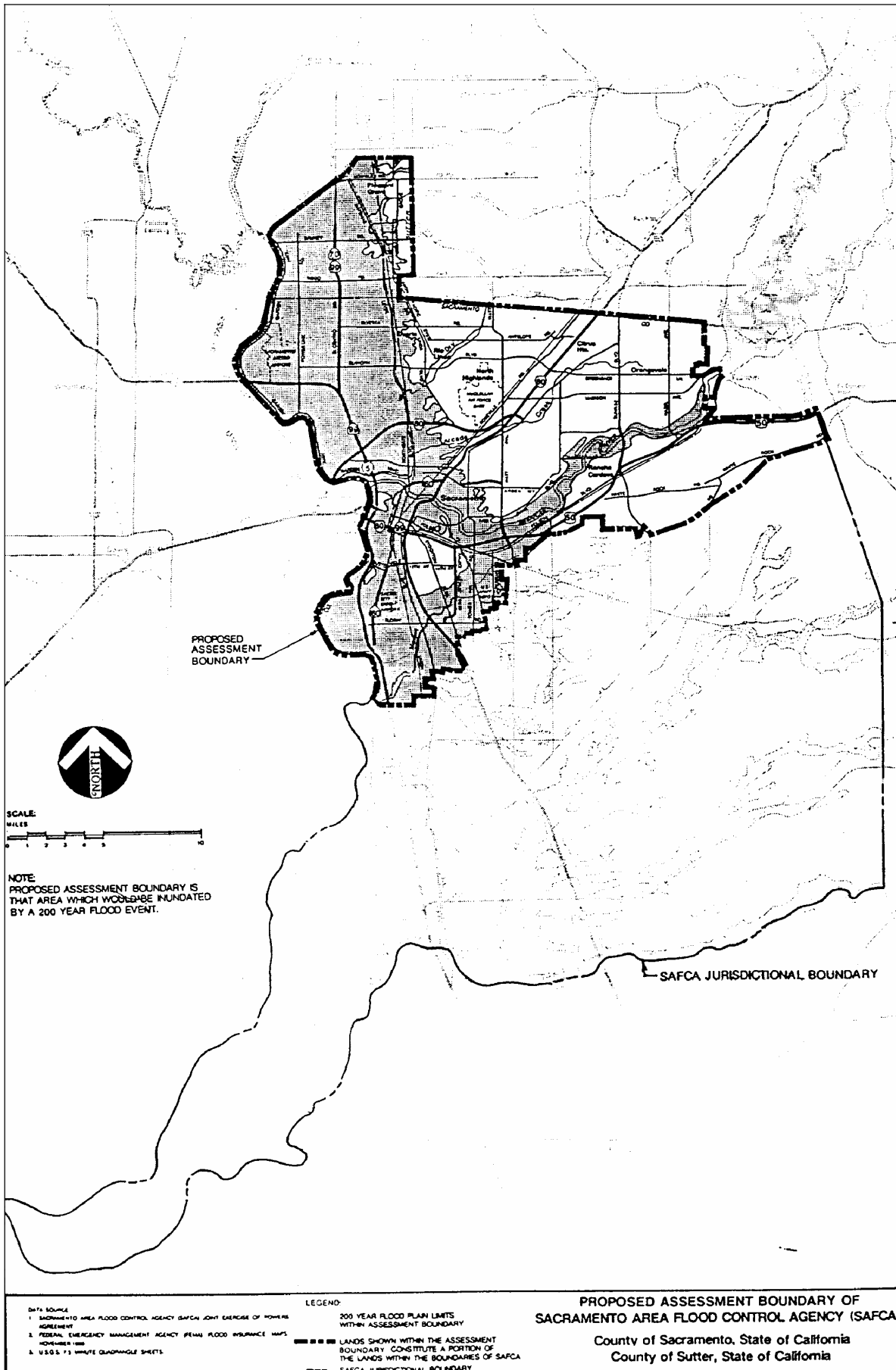


Figure F-4c SAFCA

Operation and Maintenance Assessment for A.D. No. 1

Assessment Formula

$$AA = R \times LV \times A \times BF \times AF$$

where

AA = Assessment amount per parcel

R = Rate Factor

LV = Base Land value of parcel (by land use category) in dollars per acre

A = Area of parcel in acres to the nearest 0.01 of an acre

BF = Benefit factor to adjust each parcel for being located in the flooded zone (wet) or dry zone

AF = Factor to adjust parcels divided by the 200-year flood plain (ie, parcels which are partially wet or dry)

Assessment Rate (R):

Rate of 0.0006534 per \$100 of base land value and a minimum assessment of \$1.50.

Base Land Value (LV):

See attached table for valuation codes and values

Benefit Factor (BF):

Wet Zone 0.87

Dry Zone 0.13

Flood Plain Adjustment Factor (AF):

This factor is to prorate wet and dry assessments on the same parcel in proportion to its wet and dry area for those parcels divided by the 200-year flood plain limit.

Actual Percentage of Flood Plain

Parcel Inundated	Adjustment Factor in %
0 - 12.5	1% *
12.5 - 37.5	25%
37.5 - 62.5	50%
62.5 - 87.5	75%
87.5 - 100	100% **

* Indicates dry parcel

** Indicates wet parcel

Example: Typical single-family home on 0.20 acres

$$R = 0.0006534$$

$$LV = R6 (\$7.00 \times (43560 \times 0.20))$$

$$A = 0.20 \text{ Acres}$$

$$BF = 0.87 \text{ (wet parcel)}$$

$$AF = 100\% \text{ (assuming parcel is completely inside the flood plain)}$$

$$AA = 0.0006534 \times (\$7.00 \times (43560 \times 0.20)) \times 0.87 \times 100\% = \$34.67$$

Figure F-4d
SAFCA
Operation and Maintenance Assessment for AD No. 1

Valuation Codes

	Appraisal Code	Code Value	Notes:
Agricultural		<i>(\$ per Acre)</i>	Lower values are for those properties most remote from urban development and having marginal potential for further development.
	A1	\$5,000	
	A2	\$10,750	
	A3	\$21,750	
	A4	\$43,500	
	A5	\$65,000	
	A6	\$87,000	
Residential		<i>(\$ per Sq. Ft.)</i>	The lower value codes apply to areas of large parcel size properties or disadvantaged neighborhoods or in areas removed from urban influences. The mid-range value codes apply to standard single-family residential property and represent the majority of residential property in the district. The upper value codes apply to quality condominium and planned-unit developments characterized by small parcel sizes.
	R0	\$ 1.00	
	R1	\$ 2.00	
	R2	\$ 3.00	
	R3	\$ 4.00	
	R4	\$ 5.00	
	R5	\$ 6.00	
	R6	\$ 7.00	
	R7	\$ 8.50	
	R8	\$ 10.00	
	R9	\$ 12.50	
	R10	\$ 15.00	
R11	\$ 25.00		
Commerical	C1	\$ 2.00	C-1 and C-2 values apply to properties located in marginal areas, i.e., small businesses in disadvantaged neighborhoods. The highest values, C-8 through C-10, apply to high density, multi-story properties in downtown Sacramento. The mid-range values apply to shopping centers and commercial strip areas.
	C2	\$ 4.00	
	C3	\$ 7.00	
	C4	\$ 10.00	
	C5	\$ 15.00	
	C6	\$ 25.00	
	C7	\$ 40.00	
	C8	\$ 70.00	
	C9	\$ 100.00	
	C10	\$ 150.00	
Industrial	M1	\$ 1.50	Lowers values apply to industrial sites in vacant industrial areas where the land is sparsely developed over a large area. The highest value code applies to areas of built-up planned industrial parks and to industrial areas in transition to commercial use.
	M2	\$ 3.00	
	M3	\$ 5.00	




Figure F-5a AD No. 89-02 Landscaping and Lighting

Assessment District Number:	No. 89-02
AD Name:	City of Sacramento Landscaping and Lighting Assessment District
Formed:	1989
Prepayment Permitted:	No
North Natomas Area Included:	North Natomas Financing Plan Area
Authorized Facilities & Services:	City street lights, landscaped public areas, City parks and bikeways, City trees, and any other uses authorized under the Engineer's Report
Assessment Adjustment:	Increases annually based on CPI (San Francisco all items, most recently available before the date of adjustment), not to exceed 3%
Termination Date:	Debt service for portion funded by bonds issued in 1996 terminates in Fiscal Year 2016/17, remaining assessment will be collected in perpetuity
Boundary Map:	Figure F-5b
Tax Formula/Rate Schedule:	Figure F-5c

"City2"

Citywide Lighting & Landscaping AD# 89-02

Fig. F-5b

-  County
-  District Area
-  City

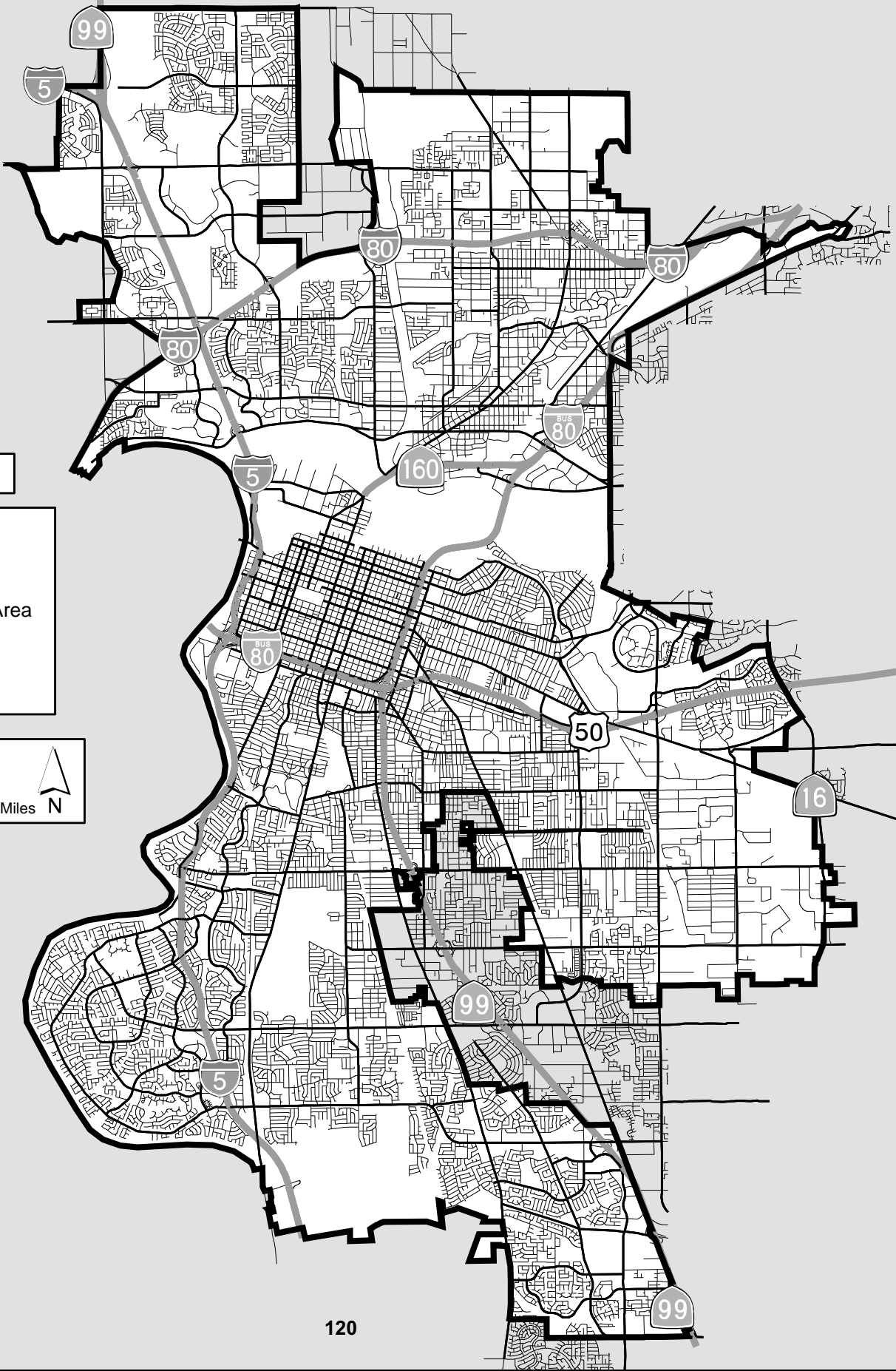


Figure F-5c
City of Sacramento
Landscaping and Lighting Assessment District (AD No. 89-02)
Fiscal Year 2004-05

Use Type	Category 1 (St. Related O & M)	Category 2 (Bonded Indebtedness)	Category 3 Park O & M, Dev. Graffiti Abatement	Total Assessment
Single-Family (per unit with lights)	\$46.48	\$4.71	\$13.13	\$64.33
Single-Family (per unit without lights)	\$22.85	\$4.71	\$13.13	\$40.70
Multifamily (per unit with lights)	\$32.19	\$3.21	\$8.95	\$44.34
Multifamily (per unit without lights)	\$15.71	\$3.21	\$8.95	\$27.86
Nonresidential - 25 (per Parcel) [1]	\$98.35	\$7.08	\$23.05	\$128.48
Nonresidential - 25-100 (per Parcel) [1]	\$491.75	\$35.40	\$115.25	\$642.40
Nonresidential - 100+ (per Parcel) [1]	\$1,022.83	\$73.64	\$239.73	\$1,336.20
Church (per Parcel)	\$28.10	\$2.02	\$6.58	\$36.70

"AD No. 89-02 taxes"

[1] Parcel Size in 1,000's of sq. ft.

Note: Rates shown assume maximum escalation at 3% annually through Fiscal Year 2002-03. Escalation for following years is based on the increase in the applicable San Francisco CPI - All Urban Consumers for the most recent date before the adjustment.

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Figure F-6a AD No. 96-02 Library Services

Assessment District Number:	96-02
AD Name:	City of Sacramento Additional Library Services Assessment District No. 96-02
Formed:	July 1996
Prepayment Permitted:	No
North Natomas Area Included:	All of North Natomas
Authorized Services:	Increase library open hours; restore book and library material budgets; update technology in neighborhood, community, and regional libraries
Assessment Adjustment:	May increase each year in proportion to increase in CPI, not to exceed 3%, compounded annually
Termination Date:	None; the annual assessment will be collected in perpetuity
Boundary Map:	Figure F-6b
Tax Formula/Rate Schedule:	Figures F-6c and F-6d

"Library"

Additional Library Service AD# 96-02

Fig. F-6b

Legend:

- County
- District Area
- City

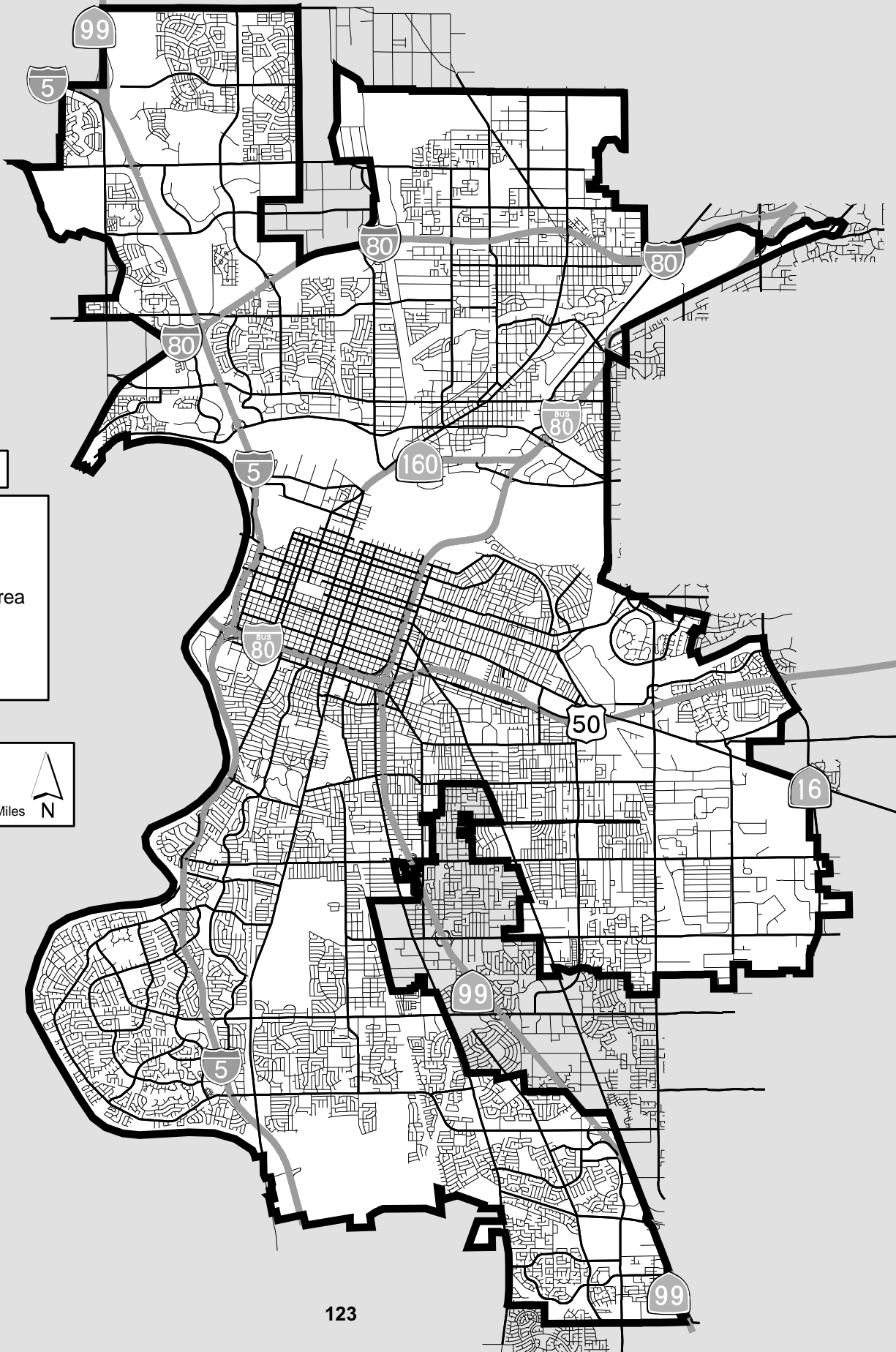
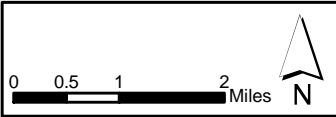


Figure F-6c
City of Sacramento - Engineer's Report
Additional Library Services Assessment District No. -96-02
EQUIVALENT DWELLING UNIT (EDU) FORMULA
Fiscal Year 2004-05

Land Use	Basic Unit	x	EDU Factor	=	EDU Rates
Single-Family Residential (SFR)	1 D.U.	x	1.00	=	1 EDU/DU
Condominiums	1 D.U.	x	0.75	=	0.75 EDU/DU
Multifamily Residential	1 D.U.	x	0.75	=	0.75 EDU/DU
					for the first 4 units
		x	0.50	=	0.5 EDU/DU
					for add'l units over 4 and up to 15
		x	0.25	=	0.25 EDU/DU
					for add'l units over 15
Mobile Homes	1 D.U.	x	0.50	=	0.5 EDU/DU
Commercial/Industrial and Other Nonresidential					
	1 Acre	x	6.00	=	6.0 EDU/Ac
					for the first 5 ac
Based on the median density for SFR in Sacramento County of ~ 6 Dwelling Units per Acre		x	1.50	=	1.5 EDU/ac
					for add'l acres over 5 ac.
Vacant (25% of Nonresidential EDUs)	1 Acre	x	1.50	=	1.5 EDU/Ac
					5 acre maximum

Note: Benefit Factors on next page

Benefit Calculation	EDU	x	Benefit Factor	=	Total Benefit Unit
Assessment Amount	\$26.58		per Benefit Unit		

"AD No. 96-02 taxes"

Source: City of Sacramento Engineer's Report July 23, 1996, prepared by Berryman and Henigar.

Figure F-6d
City of Sacramento - Engineer's Report
Additional Library Services Assessment District No. 96-02

BENEFIT FACTORS

Sacramento County Land Use Descriptions	Benefit Factor
RESIDENTIAL USES	
Single-family residential (SFR)	1.00
Multifamily residential (MFR)	1.00
Mobile homes (MHP)	1.00
NONRESIDENTIAL USES	
Institutional (INS)	
Boarding, rooming & retirement homes; private schools	0.75
Professional (PRO)	
Medical and dental offices, veterinary clinics, office buildings, churches (CHR), hospitals, day nursery	0.50
Commercial/Light Industrial (COM)	
Misc. commercial, stores & store combos, department & discount retail, shopping centers, radio & TV studios, restaurants & hotels/motels, banks, bed & breakfast	0.25
Heavy Industrial/Recreational (IND)	
Heavy industrial/recreational (IND) car washes, commercial garages & service stations, automobile dealerships, nurseries, warehousing & heavy industrial, terminals, trucking and distribution, sports courts, fields or stadium, theaters & bowling alleys & skating rinks, private clubs	0.25
VACANT USES (VAC)	
Misc. vacant, radio or TV transmitter, parking lots and garages, mining operation, marinas, golf courses airports, cemeteries & mortuaries	0.25
EXEMPT USES	
Common area, agriculture, utilities, public agencies	n/a

Figure F-7a
Reclamation District No. 1000

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Assessment District Number: No. 1000

AD Name: Reclamation District No. 1000

Formed: April 1911

Prepayment Permitted: No

North Natomas Area Included: All of North Natomas

Authorized Facilities & Services: Maintenance, repair, and operations of District reclamation works

Assessment Adjustment: Fixed assessments may be periodically updated by Board of Trustees

Termination Date: Not available

Boundary Map: **Figure F-7b**

Tax Formula/Rate Schedule: **Figure F-7c**

"RD1000"

Figure F-7b

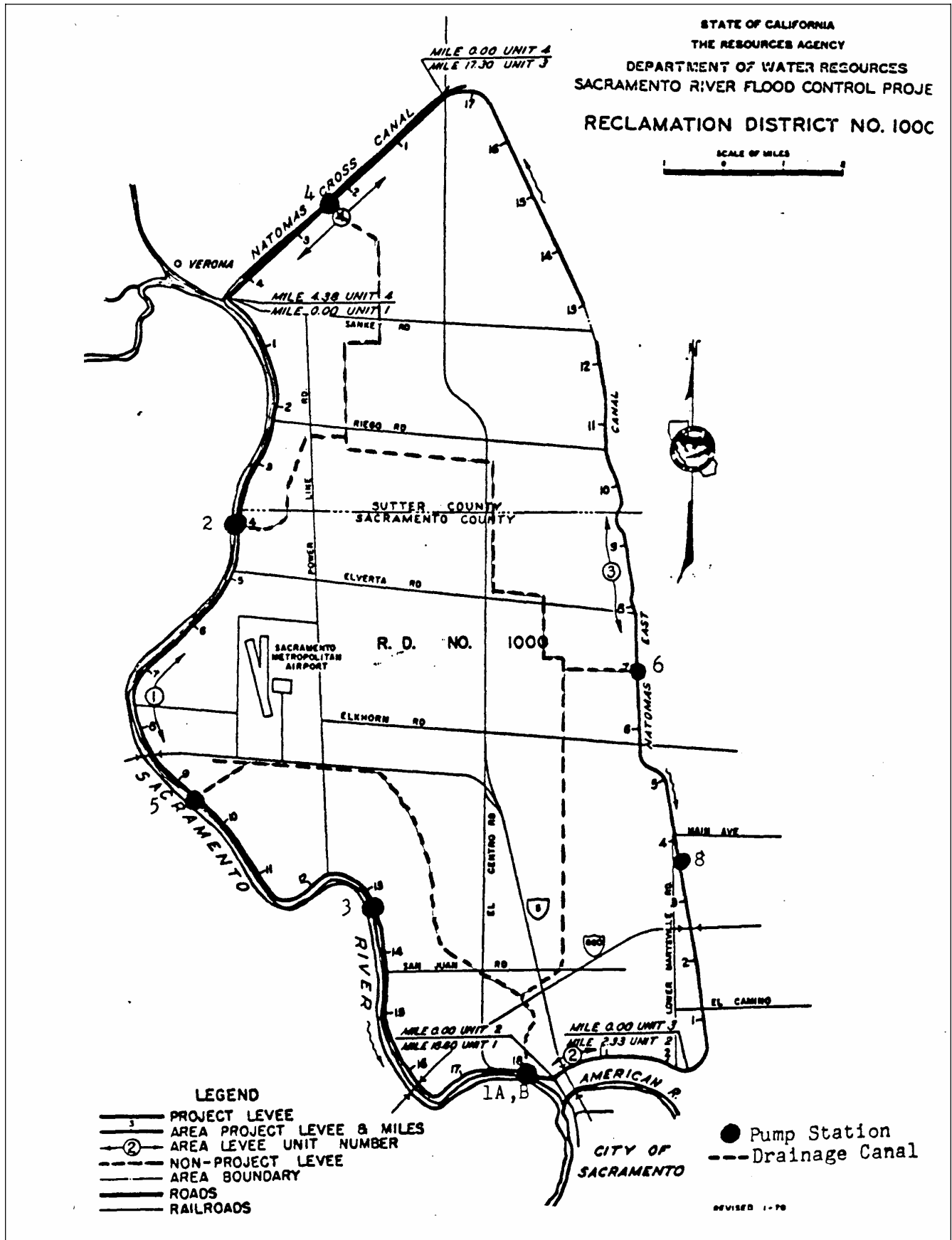


Figure F-7c
RECLAMATION DISTRICT NO. 1000 O & M AD

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Land Use Type	Assessed Valuation [1]	Rate of Assessment
Agricultural and Recreational Industrial, Commercial & Office Residential Riverfront Property Airport Property	\$2,300 per acre \$23,000 per acre \$22,500 per acre \$22,000 per acre \$23,000 per acre	<i>\$0.75 per \$100 of Assessed Valuation</i> \$17.25 per acre \$172.50 per acre \$168.75 per acre \$165.00 per acre \$172.50 per acre

"RD 1000 taxes"

[1] Does not escalate.

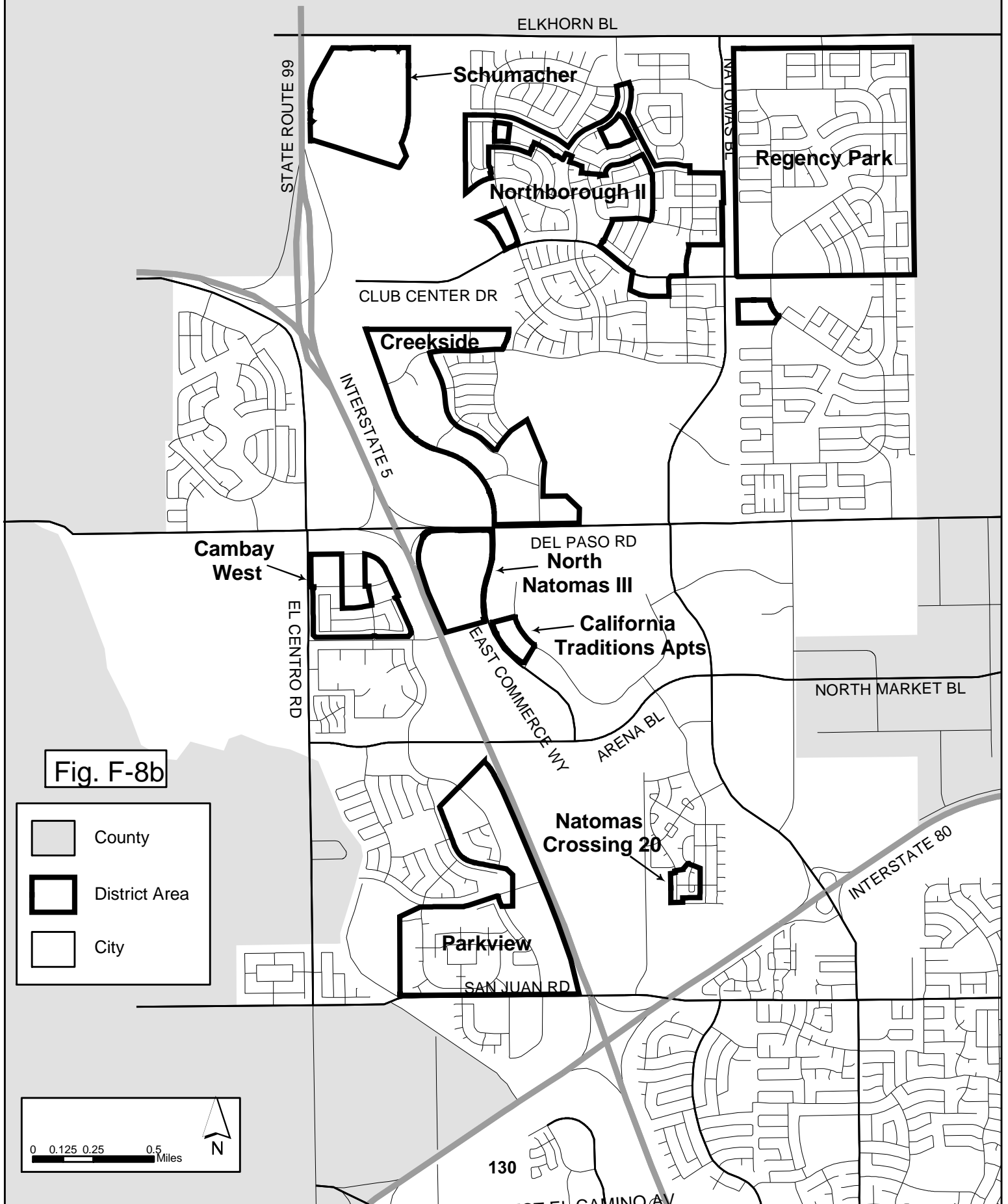
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Figure F-8a CFD No. 2002-02 Park Maintenance

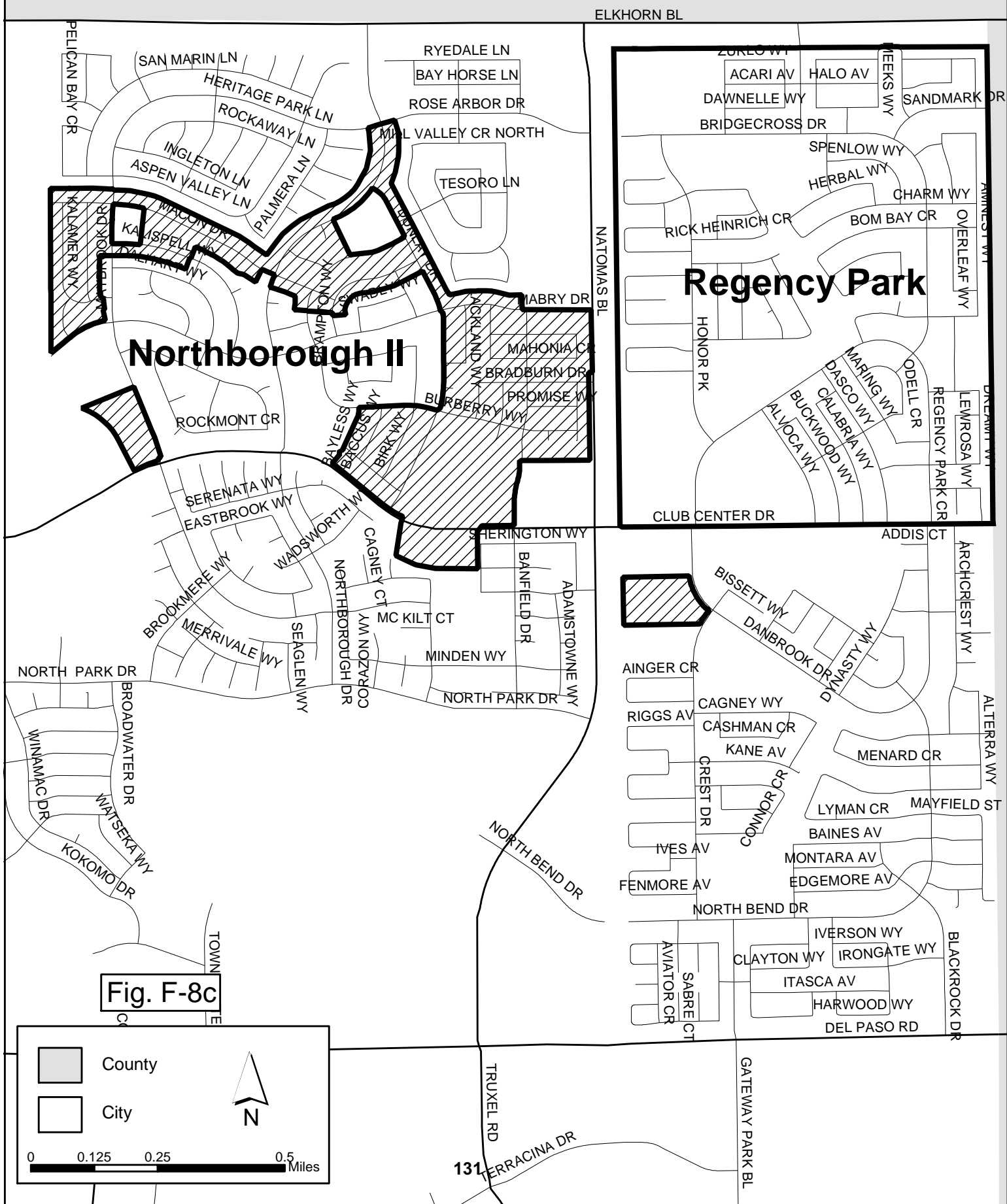
CFD Number:	No. 2002-02
CFD Name:	City of Sacramento Neighborhood Park Maintenance CFD No. 2002-02
Formed:	Fiscal Year 2003/04
Bond Authorization:	Not Applicable
Prepayment Permitted:	No
North Natomas Area Included:	Various subdivisions; see boundary map
Authorized Facilities:	The maintenance of landscaping, recreation facilities, irrigation facilities, irrigation facilities, lighting, necessary maintenance equipment, and other appurtenances and improvements in neighborhood parks
Tax Escalation:	Maximum Special Tax escalates annually by the CPI, not to exceed 4 %
Termination Date:	None; the tax will be collected in perpetuity
Boundary Map:	Figure F-8b through F-8e
Tax Formula/Rate Schedule:	Figure F-8f

"2002-02"

Neighborhood Park Maintenance CFD 2002-02 in North Natomas



Neighborhood Park Maintenance CFD 2002-02 in North Natomas



Neighborhood Park Maintenance CFD 2002-02 in North Natomas

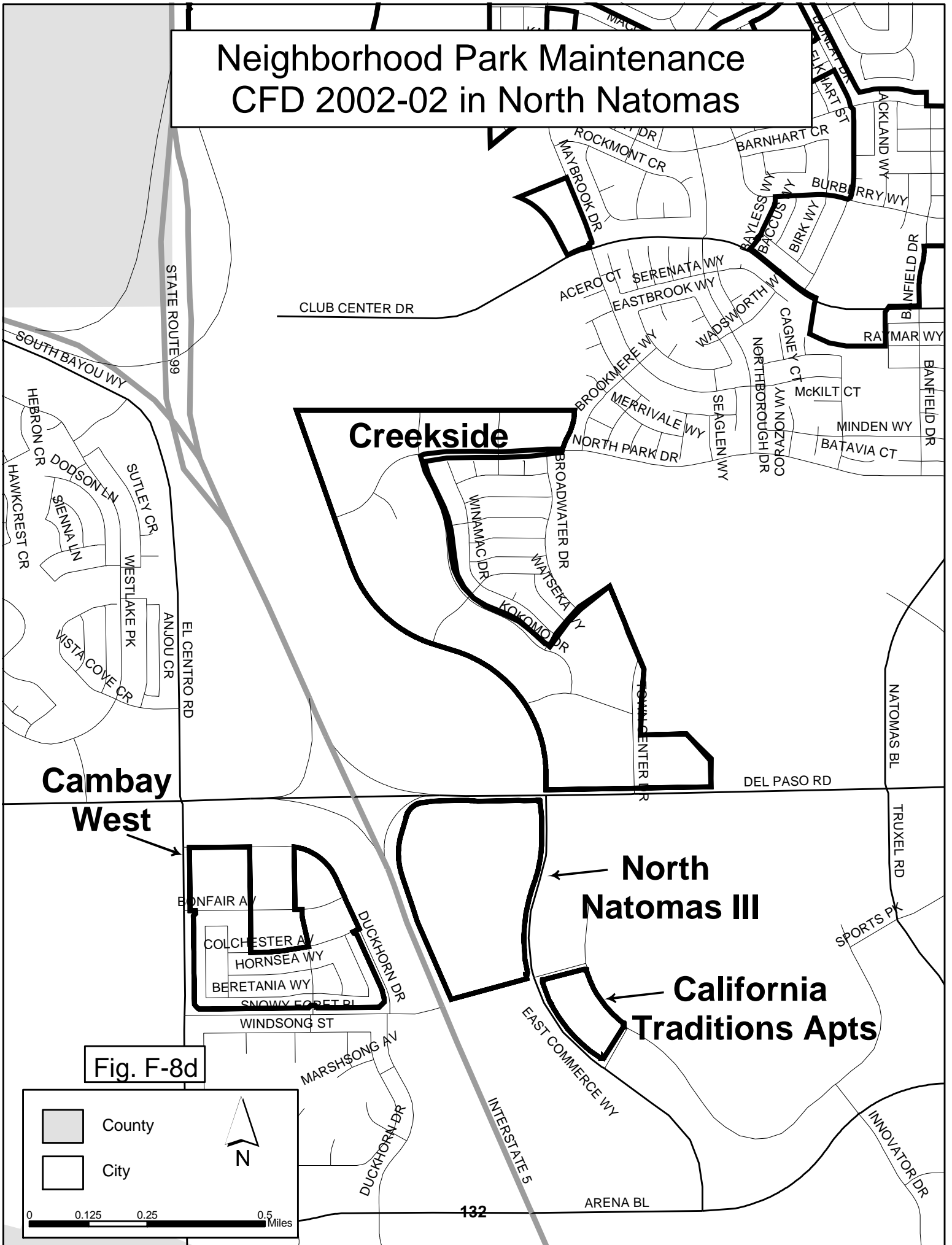


Fig. F-8d

Neighborhood Park Maintenance CFD 2002-02 in North Natomas

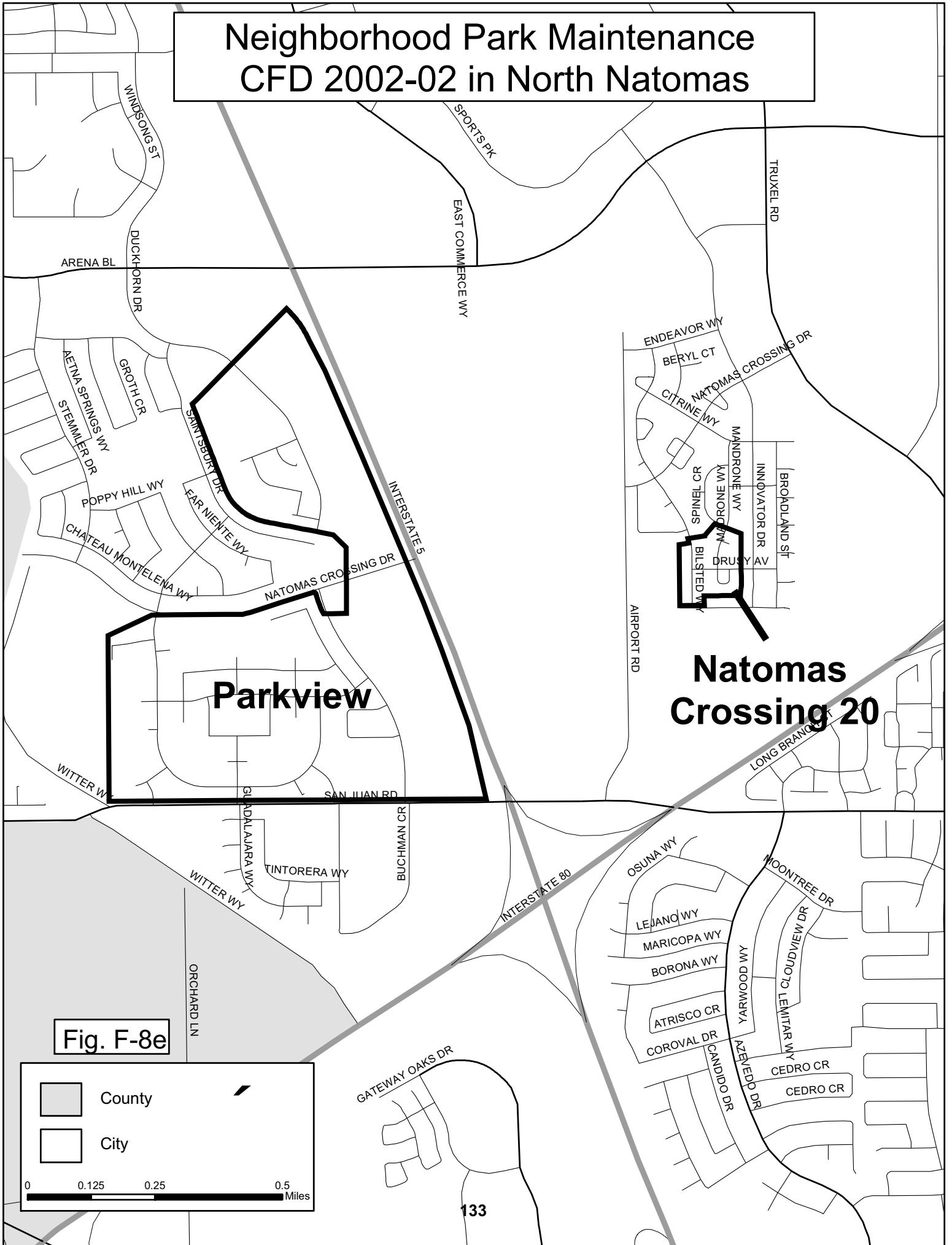


Figure F-8f
CFD No. 2002-02 Park Maintenance
Maximum Special Tax Rates for Fiscal Year 2004-05 [1]

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Tax Category	FY 2004-05 Maximum Annual Special Tax
Developed Parcels	<i>per residential unit</i>
Single-Family	\$48.85
Condominium/Townhouse	\$48.85
Duplex/Half-plex/Tri-plex	\$48.85
Multifamily	\$28.49
Mixed Use Parcels	\$28.49
Mobile Home	\$28.49
Other Uses	
Nonresidential Parcels	<i>tax-exempt</i>
Undeveloped Parcels	<i>tax-exempt</i>
Public Parcels	<i>tax-exempt</i>

"CFD No. 2002-02 taxes"

- [1] The base fiscal year for the CFD is FY 2003-04. The Maximum Annual Special Tax Rate will be escalated by the tax escalation factor, not to exceed 4% annually, as determined by the Consumer Price Index.
- [2] The Maximum Annual Special Tax is applied to each residential unit on a given parcel. Single family and condominium/townhouse parcels are assumed to have one unit per parcel. Multifamily, mixed use, and mobile home park parcels may have more than one unit assigned to each parcel. The number of units assigned to these parcels will be determined by the final subdivision map, initial building permit, or subsequent building permits for tentant improvements.
- [3] Developed parcels are residential or mixed use parcels with a building permit for residential use.
- [4] Non-residential use parcels are commerical, industrial, office, and other nonresidential uses.
- [5] Undeveloped parcels are parcels that are not classified as a developed parcel or nonresidential use parcel.

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Figure F-9a CFD No. 2003-04 Neighborhood Alley Maintenance

CFD Number: No. 2003-04

CFD Name: City of Sacramento Neighborhood Alley Maintenance CFD No. 2003-04

Formed: Fiscal Year 2003/04

Bond Authorization: Not Applicable

Prepayment Permitted: No

North Natomas Area Included: Regency Park 19; additional subdivisions may be annexed

Authorized Facilities: The maintenance of roadways, including slurry seals and overlays, in neighborhood alleys

Tax Escalation: Maximum Special Tax escalates annually by the CPI, not to exceed 4%

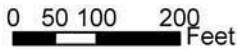
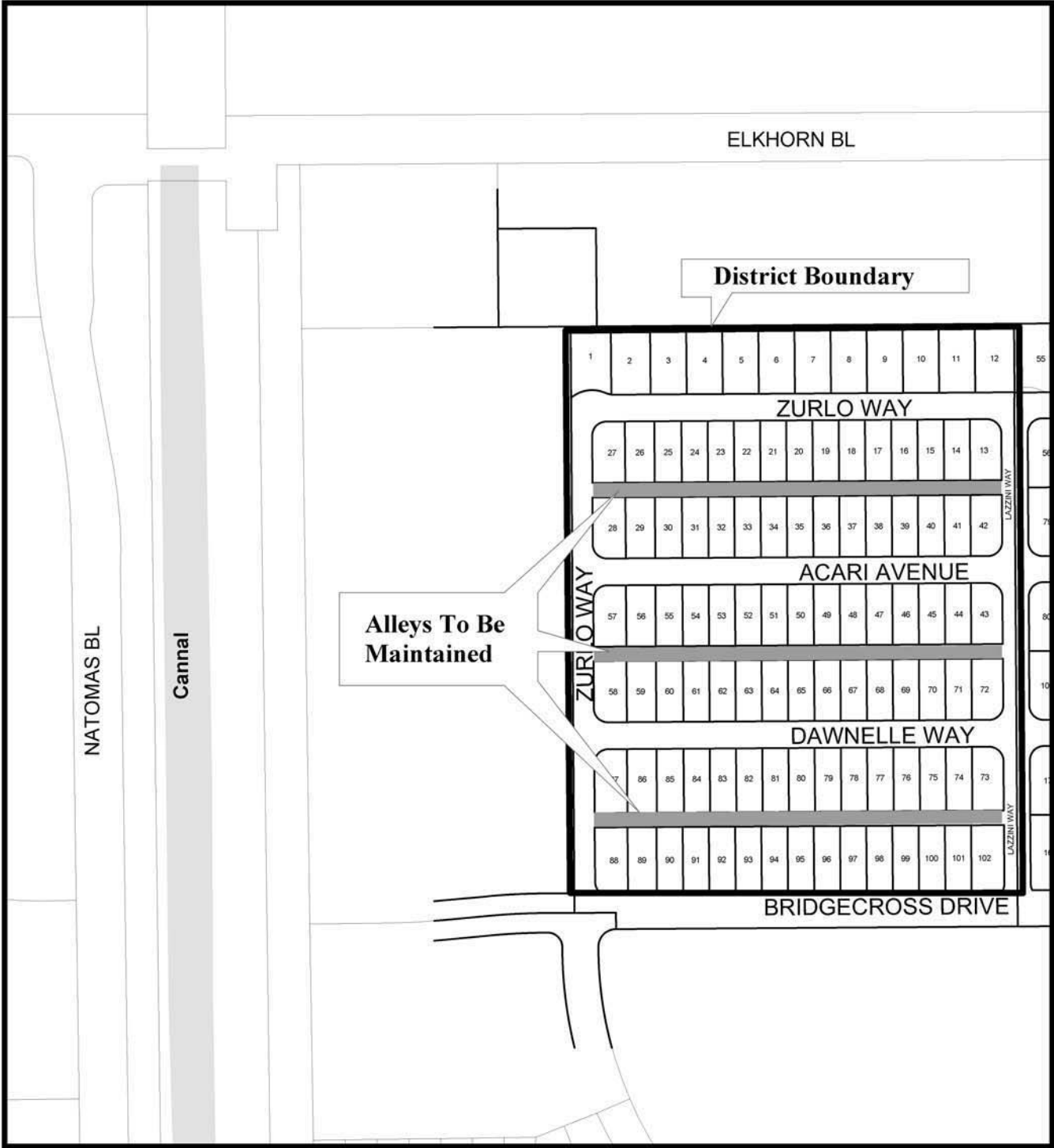
Termination Date: None; the tax will be collected in perpetuity

Boundary Map: **Figure F-9b**

Tax Formula/Rate Schedule: **Figure F-9c**

"2003-04"

Figure F-9b
Neighborhood Alley Maintenance CFD No 2003-04



R Liu 7/03/2003

/GISNad83/CouncilMap/AlleyMainCFD.mxd

Figure F-9c
Neighborhood Alley Maintenance CFD No. 2003-04
Maximum Special Tax Rates

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Subdivisions [2]	Tax Zone [1]	Base Year for Maximum Special Tax	Fiscal Year 2004-05 Maximum Special Tax Rate [3]
<u>Tax Zones at CFD Formation</u>			
TAX ZONE A			
Regency Park 19 - Developed Residential Parcel	A	2003-04	\$50 per residential parcel

"CFD No. 2003-04 taxes"

- [1] Any new Tax Zone that is created will be labeled with an alphabetical letter. The new letter will follow sequence from the existing Tax Zone letters. For Annexations joining an existing Tax Zone, the existing Tax Zone label will be used.
- [2] At time of District Formation, one project area was identified. Either annexing subdivisions will be added to an existing Tax Zone, or a new Tax Zone will be created.
- [3] Following the applicable Base Year for each tax zone or annexation, the Maximum Special Tax Rates will increase annually based upon the Consumer Price Index (CPI) (prior year annual average) San Francisco, All Urban Consumers (CPI-U), not to exceed 4%.

APPENDIX G

DEVELOPMENT IMPACT FEE CALCULATION EXAMPLES

This appendix contains examples of development impact fee calculations for residential and nonresidential development within North Natomas. The purpose of these fee calculation examples is to demonstrate how the fees and other costs are calculated for new development.

Please note that these examples are based on prototype projects and include several assumptions about development. The examples are intended for illustration purposes only. Actual building square footages, units per acre, and floor area ratios will vary from the assumptions used in these examples. These impact fee examples were calculated using the most current information available at the time of this report.

PROJECT LOCATION

Determination of the project location is the first step in the fee calculation process as many fees and costs vary by quadrant and drainage basin. **Figure I-5** in **Chapter I** is a map of the four quadrants for the North Natomas Finance Plan Area. The location of each drainage basin in the Finance Plan Area is shown in **Figure I-6** from **Chapter I**. The drainage basin locations by quadrant are summarized below.

- **Quadrant 1** Drainage Basins 5 & 6
- **Quadrant 2** Drainage Basins 1, 2, 3 & 4
- **Quadrant 3** Drainage Basin 8A & 8C
- **Quadrant 4** Drainage Basins 7A, 7B, 8B & 8C

FEE CALCULATION EXAMPLES

Fee calculation examples in this appendix are divided into single-family residential, multifamily residential, and nonresidential development.

Single-family Residential Development

- **Figure G-1** summarizes the total fee and debt burden for single-family residential development. The total fee and debt burden is summarized in these categories:
 - City of Sacramento Fees
 - North Natomas Fees
 - Other Agency/Special District Fees
 - Bond Debt and Drainage Fees
- **Figure G-2** shows a detailed breakdown of the City of Sacramento, North Natomas, and Other Agency/Special District fees.
- **Figure G-3** shows estimated bond debt and drainage fees for single-family development.

Multifamily Residential Development

- **Figure G-4** summarizes the total fee and debt burden for multifamily residential development. The total fee and debt burden is summarized in these categories:
 - City of Sacramento Fees
 - North Natomas Fees
 - Other Agency/Special District Fees
 - Bond Debt and Drainage Fees
- **Figure G-5** shows a detailed breakdown of the City of Sacramento, North Natomas, and Other Agency/Special District fees.
- **Figure G-6** shows estimated bond debt and drainage fees for multifamily development.

Nonresidential Development

- **Figure G-7** summarizes the total fee and debt burden for nonresidential development.
- **Figure G-8** shows a detailed breakdown of the City of Sacramento, North Natomas, and Other Agency/Special District fees.
- **Figure G-9** shows estimated bond debt and drainage fees.

Figure G-1
North Natomas Projected Costs of Development
Single-Family Residential Land Use
Total Burden by Basin

DRAFT

As of September 2004

Fee Category	Source	Single-Family Detached/Attached		
		Lot Size > 5,000 sq. ft.	Lot Size 3,250 - 5,000 sq. ft.	Lot Size < 3,250 sq. ft.
Development Assumptions				
Unit Size		2,200 sqft/unit	1,800 sqft/unit	1,500 sqft/unit
Units per Net Acre		6.0	9.0	12.0
Building Value per Unit		\$142,095	\$114,843	\$96,741
Total Infrastructure Burden By Drainage Basin				
<i>Quadrant 1</i>				
Basin 5				
City of Sacramento Fees	(Figure G-2)	\$10,438	\$9,935	\$9,600
North Natomas Fees	(Figure G-2)	\$9,594	\$8,341	\$7,088
Other Agency Fees	(Figure G-2)	\$18,051	\$15,206	\$13,450
Subtotal Fees		\$38,083	\$33,481	\$30,138
Bond Debt and Drainage Fees	(Figure G-3)	\$11,270	\$7,805	\$6,073
Total Basin 5		\$49,353	\$41,287	\$36,211
<i>Per Sq. Ft. of Land</i>		<i>\$6.80</i>	<i>\$8.53</i>	<i>\$9.98</i>
<i>Per Building Sq. Ft.</i>		<i>\$22.43</i>	<i>\$22.94</i>	<i>\$24.14</i>
Basin 6				
City of Sacramento Fees	(Figure G-2)	\$10,438	\$9,935	\$9,600
North Natomas Fees	(Figure G-2)	\$9,594	\$8,341	\$7,088
Other Agency Fees	(Figure G-2)	\$18,051	\$15,206	\$13,450
Subtotal Fees		\$38,083	\$33,481	\$30,138
Bond Debt and Drainage Fees	(Figure G-3)	\$12,485	\$8,616	\$6,681
Total Basin 6		\$50,568	\$42,097	\$36,819
<i>Per Sq. Ft. of Land</i>		<i>\$6.97</i>	<i>\$8.70</i>	<i>\$10.14</i>
<i>Per Building Sq. Ft.</i>		<i>\$22.99</i>	<i>\$23.39</i>	<i>\$24.55</i>
Basin 9 (OnSite Drainage Costs Funded Privately)				
City of Sacramento Fees	(Figure G-2)	\$10,438	\$9,935	\$9,600
North Natomas Fees	(Figure G-2)	\$9,594	\$8,341	\$7,088
Other Agency Fees	(Figure G-2)	\$18,051	\$15,206	\$13,450
Subtotal Fees		\$38,083	\$33,481	\$30,138
Bond Debt and Drainage Fees	(Figure G-3)	\$4,306	\$3,163	\$2,591
Total Basin 9		\$42,389	\$36,644	\$32,730
<i>Per Sq. Ft. of Land</i>		<i>\$5.84</i>	<i>\$5.05</i>	<i>\$4.51</i>
<i>Per Building Sq. Ft.</i>		<i>\$19.27</i>	<i>\$20.36</i>	<i>\$21.82</i>
<i>Quadrant 2</i>				
Basins 1, 2, and 4				
City of Sacramento Fees	(Figure G-2)	\$10,438	\$9,935	\$9,600
North Natomas Fees	(Figure G-2)	\$9,594	\$8,341	\$7,088
Other Agency Fees	(Figure G-2)	\$18,051	\$15,206	\$13,450
Subtotal Fees		\$38,083	\$33,481	\$30,138
Bond Debt and Drainage Fees	(Figure G-3)	\$9,685	\$7,334	\$7,038
Total Basins 1, 2, and 4		\$47,768	\$40,815	\$37,176
<i>Per Sq. Ft. of Land</i>		<i>\$6.58</i>	<i>\$5.62</i>	<i>\$5.12</i>
<i>Per Building Sq. Ft.</i>		<i>\$21.71</i>	<i>\$22.68</i>	<i>\$24.78</i>

Figure G-1
North Natomas Projected Costs of Development
Single-Family Residential Land Use
Total Burden by Basin

DRAFT

As of September 2004

Fee Category	Source	Single-Family Detached/Attached		
		Lot Size > 5,000 sq. ft.	Lot Size 3,250 - 5,000 sq. ft.	Lot Size < 3,250 sq. ft.
Development Assumptions				
Unit Size		2,200 sqft/unit	1,800 sqft/unit	1,500 sqft/unit
Units per Net Acre		6.0	9.0	12.0
Building Value per Unit		\$142,095	\$114,843	\$96,741
Total Infrastructure Burden By Drainage Basin				
<i>Quadrant 2 (continued)</i>				
Basin 3				
City of Sacramento Fees	(Figure G-2)	\$10,438	\$9,935	\$9,600
North Natomas Fees	(Figure G-2)	\$9,594	\$8,341	\$7,088
Other Agency Fees	(Figure G-2)	\$18,051	\$15,206	\$13,450
Subtotal Fees		\$38,083	\$33,481	\$30,138
Bond Debt and Drainage Fees	(Figure G-3)	\$9,685	\$7,334	\$7,038
Total Basin 3		\$47,768	\$40,815	\$37,176
<i>Per Sq. Ft. of Land</i>		\$6.58	\$5.62	\$5.12
<i>Per Building Sq. Ft.</i>		\$21.71	\$22.68	\$24.78
<i>Quadrant 3</i>				
Basin 8a				
City of Sacramento Fees	(Figure G-2)	\$10,438	\$9,935	\$9,600
North Natomas Fees	(Figure G-2)	\$9,594	\$8,341	\$7,088
Other Agency Fees	(Figure G-2)	\$18,051	\$15,206	\$13,450
Subtotal Fees		\$38,083	\$33,481	\$30,138
Bond Debt and Drainage Fees	(Figure G-3)	\$9,261	\$6,466	\$5,069
Total Basin 8a		\$47,344	\$39,948	\$35,207
<i>Per Sq. Ft. of Land</i>		\$6.52	\$5.50	\$4.85
<i>Per Building Sq. Ft.</i>		\$21.52	\$22.19	\$23.47
Basin 8c Tax Zone 2 (Portion in Quad 4)				
City of Sacramento Fees	(Figure G-2)	\$10,438	\$9,935	\$9,600
North Natomas Fees	(Figure G-2)	\$9,594	\$8,341	\$7,088
Other Agency Fees	(Figure G-2)	\$18,051	\$15,206	\$13,450
Subtotal Fees		\$38,083	\$33,481	\$30,138
Bond Debt and Drainage Fees	(Figure G-3)	\$12,811	\$8,833	\$6,844
Total Basin 8c Tax Zone 2		\$50,894	\$42,314	\$36,982
<i>Per Sq. Ft. of Land</i>		\$7.01	\$5.83	\$5.09
<i>Per Building Sq. Ft.</i>		\$23.13	\$23.51	\$24.65

Figure G-1
North Natomas Projected Costs of Development
Single-Family Residential Land Use
Total Burden by Basin

As of September 2004

Fee Category	Source	Single-Family Detached/Attached		
		Lot Size > 5,000 sq. ft.	Lot Size 3,250 - 5,000 sq. ft.	Lot Size < 3,250 sq. ft.
Development Assumptions				
Unit Size		2,200 sqft/unit	1,800 sqft/unit	1,500 sqft/unit
Units per Net Acre		6.0	9.0	12.0
Building Value per Unit		\$142,095	\$114,843	\$96,741
Total Infrastructure Burden By Drainage Basin				
<i>Quadrant 4</i>				
Basins 7a & 7b (OnSite Drainage Costs Funded Privately)				
City of Sacramento Fees	(Figure G-2)	\$10,438	\$9,935	\$9,600
North Natomas Fees	(Figure G-2)	\$9,594	\$8,341	\$7,088
Other Agency Fees	(Figure G-2)	\$18,051	\$15,206	\$13,450
Subtotal Fees		\$38,083	\$33,481	\$30,138
Bond Debt and Drainage Fees	(Figure G-3)	\$2,135	\$1,715	\$1,506
Total Basins 7a & 7b		\$40,218	\$35,197	\$31,644
<i>Per Sq. Ft. of Land</i>		\$5.54	\$4.85	\$4.36
<i>Per Building Sq. Ft.</i>		\$18.28	\$19.55	\$21.10
Basin 8b (Drainage fee unavailible at this time)				
City of Sacramento Fees	(Figure G-2)	\$10,438	\$9,935	\$9,600
North Natomas Fees	(Figure G-2)	\$9,594	\$8,341	\$7,088
Other Agency Fees	(Figure G-2)	\$18,051	\$15,206	\$13,450
Subtotal Fees		\$38,083	\$33,481	\$30,138
Bond Debt and Drainage Fees	(Figure G-3)	\$2,135	\$1,715	\$1,506
Total Basin 8b		\$40,218	\$35,197	\$31,644
<i>Per Sq. Ft. of Land</i>		\$5.54	\$4.85	\$4.36
<i>Per Building Sq. Ft.</i>		\$18.28	\$19.55	\$21.10
Basin 8c Tax Zone 1				
City of Sacramento Fees	(Figure G-2)	\$10,438	\$9,935	\$9,600
North Natomas Fees	(Figure G-2)	\$9,594	\$8,341	\$7,088
Other Agency Fees	(Figure G-2)	\$18,051	\$15,206	\$13,450
Subtotal Fees		\$38,083	\$33,481	\$30,138
Bond Debt and Drainage Fees	(Figure G-3)	\$14,561	\$9,999	\$7,719
Total Basin 8c Tax Zone 1		\$52,644	\$43,481	\$37,857
<i>Per Sq. Ft. of Land</i>		\$7.25	\$5.99	\$5.21
<i>Per Building Sq. Ft.</i>		\$23.93	\$24.16	\$25.24

"SF burden"

Estimated burdens shown do not reflect any credits or reimbursements that may be applied.

Figure G-2

**North Natomas Projected Costs of Development
Single-Family Residential Land Use
Major Development Impact Fees**

DRAFT

As of September 2004

All Quadrants and Drainage Basins (1)

Fee Category	For Notes See Figure G-10	Fees Due	Single-Family Detached/Attached		
			Lot Size > 5,000 sq. ft.	Lot Size 3,250 - 5,000 sq. ft.	Lot Size < 3,250 sq. ft.
Development Assumptions					
Unit Size			2,200 sqft/unit	1,800 sqft/unit	1,500 sqft/unit
Units per Net Acre			6.0	9.0	12.0
Building Value Per Unit			\$142,095	\$114,843	\$96,741
Fees (2)					
City of Sacramento Fees					
Building Permit	(2-1)	BP	\$1,364	\$1,179	\$1,056
Plan Check	(2-1)	BP	\$452	\$390	\$349
Technology Surcharge	(2-1)	BP	\$73	\$63	\$56
Business Operation's Tax	(2-1)	BP	\$57	\$46	\$39
Strong Motion Instrumentation Fee	(2-2)	BP	\$14	\$11	\$10
Major Street Construction Tax	(2-3)	BP	\$1,137	\$919	\$774
Residential Development Tax	(2-4)	BP	\$385	\$385	\$385
Housing Trust Fund	(2-5)	BP	\$0	\$0	\$0
Water	(2-6)	BP	\$2,603	\$2,603	\$2,603
Citywide Park Development Impact Fee	(2-7)	BP	\$4,277	\$4,277	\$4,277
Fire Review Fee	(2-8)	BP	\$77	\$62	\$52
Subtotal City of Sacramento Fees			\$10,438	\$9,935	\$9,600
North Natomas Fees (Prior to Credits)					
Public Facility Fee	(2-9)	BP	\$4,819	\$4,249	\$3,679
Transit Fee	(2-10)	BP	\$317	\$290	\$263
Public Land Acquisition Fee	(2-11)	BP	\$2,034	\$1,664	\$1,294
Regional Park Acquisition Fee	(2-12)	BP	\$1,573	\$1,287	\$1,001
Refundable Supplemental Drainage Fee	(2-13)	BP	\$851	\$851	\$851
Subtotal North Natomas Fees			\$9,594	\$8,341	\$7,088
Other Agency/Special District Fees					
NBHCP Mitigation Fee	(2-14)	GP	\$2,687	\$1,792	\$1,344
SAFCA CIE Fee (2004/05 - Year 10)	(2-15)	BP	\$185	\$185	\$185
School Mitigation Fee	(2-16)	BP	\$7,326	\$5,994	\$4,995
CSD-1 Sewer Fee	(2-17)	FM	\$1,853	\$1,235	\$927
SRCS D Sewer Fee	(2-18)	App.	\$6,000	\$6,000	\$6,000
Subtotal Other Fees			\$18,051	\$15,206	\$13,450
Total Fees			\$38,083	\$33,481	\$30,138
<i>Per Sq. Ft. of Land</i>			\$5.25	\$6.92	\$6.23
<i>Per Building Sq. Ft.</i>			\$17.31	\$18.60	\$20.09

"SF fees"

Note: BP = Building Permit; GP = Grading Permit; FM = Final Map; App. = Application for use of system

Fees shown above do not reflect any credits or reimbursements that may be applied.

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Figure G-3
North Natomas Projected Costs of Development
Single-Family Residential Land Use
Estimated Bond Debt and Drainage Fee (or cost)

As of September 2004

Fee Category	For Notes See Figure G-10	Single-Family Detached/Attached		
		Lot Size > 5,000 sq. ft.	Lot Size 3,250 - 5,000 sq. ft.	Lot Size < 3,250 sq. ft.
Development Assumptions				
Unit Size		2,200 sqft/unit	1,800 sqft/unit	1,500 sqft/unit
Units per Net Acre		6.0	9.0	12.0
Building Value per Unit		\$142,095	\$114,843	\$96,741
Estimated Bond Debt and Drainage Fee (3)				
<i>Quadrant 1</i>				
Basin 5				
CFD No. 97-01 Drainage Bond Debt	(3-1)	\$1,630	\$1,087	\$815
CFD No. 2 Drainage Bond Debt	(3-2)	\$5,333	\$3,555	\$2,667
Average AD No. 88-03 FY 02/03 Principal Remaining	(3-3)	\$3,283	\$2,189	\$1,642
SAFCA AD No. 2 Local Project Cost	(3-4)	\$1,023	\$974	\$950
Subtotal Basin 5 Taxes		\$11,270	\$7,805	\$6,073
Basin 6				
CFD No. 97-01 Drainage Bond Debt	(3-1)	\$1,630	\$1,087	\$815
CFD No. 2 Drainage Bond Debt	(3-2)	\$6,549	\$4,366	\$3,274
Average AD No. 88-03 FY 02/03 Principal Remaining	(3-3)	\$3,283	\$2,189	\$1,642
SAFCA AD No. 2 Local Project Cost	(3-4)	\$1,023	\$974	\$950
Subtotal Basin 6 Taxes		\$12,485	\$8,616	\$6,681
Basin 9				
Average AD No. 88-03 FY 02/03 Principal Remaining	(3-3)	\$3,283	\$2,189	\$1,642
SAFCA AD No. 2 Local Project Cost	(3-4)	\$1,023	\$974	\$950
On Site Local Drainage Cost			<i>Funded Privately</i>	
Subtotal Basin 9 Taxes		\$4,306	\$3,163	\$2,591
<i>Quadrant 2</i>				
Basins 1, 2, and 4				
CFD No. 97-01 Drainage Bond Debt	(3-1)	\$1,630	\$1,087	\$815
CFD No. 4 Drainage Bond Debt	(3-2)	\$7,031	\$5,273	\$5,273
SAFCA AD No. 2 Local Project Cost	(3-4)	\$1,023	\$974	\$950
Subtotal Basins 1, 2, and 4 Taxes		\$9,685	\$7,334	\$7,038
Basin 3				
CFD No. 97-01 Drainage Bond Debt	(3-1)	\$1,630	\$1,087	\$815
CFD No. 2001-03 Drainage Bond Debt	(3-2)	\$7,031	\$5,273	\$5,273
SAFCA AD No. 2 Local Project Cost	(3-4)	\$1,023	\$974	\$950
Subtotal Basin 3 Taxes		\$9,685	\$7,334	\$7,038

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Figure G-3
North Natomas Projected Costs of Development
Single-Family Residential Land Use
Estimated Bond Debt and Drainage Fee (or cost)

As of September 2004

Fee Category	For Notes See Figure G-10	Single-Family Detached/Attached		
		Lot Size > 5,000 sq. ft.	Lot Size 3,250 - 5,000 sq. ft.	Lot Size < 3,250 sq. ft.
Development Assumptions				
Unit Size		2,200 sqft/unit	1,800 sqft/unit	1,500 sqft/unit
Units per Net Acre		6.0	9.0	12.0
Building Value per Unit		\$142,095	\$114,843	\$96,741
Estimated Bond Debt and Drainage Fee (3)				
<i>Quadrant 3</i>				
Basin 8a				
CFD No. 97-01 Drainage Bond Debt	(3-1)	\$1,112	\$741	\$556
CFD No. 2000-01 Drainage Bond Debt	(3-2)	\$7,126	\$4,751	\$3,563
SAFCA AD No. 2 Local Project Cost	(3-4)	\$1,023	\$974	\$950
Subtotal Basin 8a Taxes		\$9,261	\$6,466	\$5,069
Basin 8c Tax Zone 2 (Portion in Quad 4)				
CFD No. 97-01 Drainage Bond Debt	(3-1)	\$1,112	\$741	\$556
CFD No. 99-04 Drainage Bond Debt	(3-2)	\$10,676	\$7,117	\$5,338
SAFCA AD No. 2 Local Project Cost	(3-4)	\$1,023	\$974	\$950
Subtotal Basin 8c Tax Zone 2 Taxes		\$12,811	\$8,833	\$6,844
<i>Quadrant 4</i>				
Basins 7a and 7b				
CFD No. 97-01 Drainage Bond Debt	(3-1)	\$1,112	\$741	\$556
SAFCA AD No. 2 Local Project Cost	(3-4)	\$1,023	\$974	\$950
On Site Local Drainage Cost			<i>Funded Privately</i>	
Subtotal Basins 7a & 7b Taxes		\$2,135	\$1,715	\$1,506
Basin 8b				
CFD No. 97-01 Drainage Bond Debt	(3-1)	\$1,112	\$741	\$556
SAFCA AD No. 2 Local Project Cost	(3-4)	\$1,023	\$974	\$950
Drainage Fee			<i>Not Available at this time</i>	
Subtotal Basin 8b Taxes		\$2,135	\$1,715	\$1,506
Basin 8c Tax Zone 1				
CFD No. 97-01 Drainage Bond Debt	(3-1)	\$1,112	\$741	\$556
CFD No. 99-04 Drainage Bond Debt	(3-2)	\$12,426	\$8,284	\$6,213
SAFCA AD No. 2 Local Project Cost	(3-4)	\$1,023	\$974	\$950
Subtotal Basin 8c Tax Zone 1 Taxes		\$14,561	\$9,999	\$7,719

"SF taxes"

All taxes and assessments shown above do not reflect any credits or reimbursements that may be applied.

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Figure G-4
North Natomas Projected Costs of Development
Multifamily Residential Land Uses
Total Burden by Basin

As of September 2004

Fee Category	Source	Multifamily (> 2 attached units)		
		8-12 units per net acre	> 12-18 units per net acre	> 18 units per net acre
Development Assumptions				
House Size		1,000 sqft/unit	1,000 sqft/unit	1,000 sqft/unit
Units per Net Acre		10.0	15.0	22.0
Building Value Per Unit		\$69,420	\$69,420	\$69,420
Total Infrastructure Burden By Drainage Basin				
<i>Quadrant 1</i>				
Basin 5				
City of Sacramento Fees	(Figure G-5)	\$6,872	\$6,872	\$6,872
North Natomas Fees	(Figure G-5)	\$6,640	\$5,484	\$4,328
Other Agency Fees	(Figure G-5)	\$10,706	\$9,747	\$9,137
Subtotal Fees		\$24,217	\$22,103	\$20,337
Bond Debt and Drainage Fees	(Figure G-6)	\$6,638	\$4,605	\$3,235
Total Basin 5		\$30,856	\$26,708	\$23,572
<i>Per Sq. Ft. of Land</i>		<i>\$7.08</i>	<i>\$9.20</i>	<i>\$11.91</i>
<i>Per Building Sq. Ft.</i>		<i>\$30.86</i>	<i>\$26.71</i>	<i>\$23.57</i>
Basin 6				
City of Sacramento Fees	(Figure G-5)	\$6,872	\$6,872	\$6,872
North Natomas Fees	(Figure G-5)	\$6,640	\$5,484	\$4,328
Other Agency Fees	(Figure G-5)	\$10,706	\$9,747	\$9,137
Subtotal Fees		\$24,217	\$22,103	\$20,337
Bond Debt and Drainage Fees	(Figure G-6)	\$7,368	\$5,045	\$3,567
Total Basin 6		\$31,585	\$27,148	\$23,903
<i>Per Sq. Ft. of Land</i>		<i>\$7.25</i>	<i>\$9.35</i>	<i>\$12.07</i>
<i>Per Building Sq. Ft.</i>		<i>\$31.59</i>	<i>\$27.15</i>	<i>\$23.90</i>
Basin 9 (OnSite Drainage Costs Funded Privately)				
City of Sacramento Fees	(Figure G-5)	\$6,872	\$6,872	\$6,872
North Natomas Fees	(Figure G-5)	\$6,640	\$5,484	\$4,328
Other Agency Fees	(Figure G-5)	\$10,706	\$9,747	\$9,137
Subtotal Fees		\$24,217	\$22,103	\$20,337
Bond Debt and Drainage Fees	(Figure G-6)	\$2,460	\$1,773	\$1,336
Total Basin 9		\$26,678	\$23,876	\$21,673
<i>Per Sq. Ft. of Land</i>		<i>\$6.12</i>	<i>\$8.22</i>	<i>\$10.95</i>
<i>Per Building Sq. Ft.</i>		<i>\$26.68</i>	<i>\$23.88</i>	<i>\$21.67</i>
<i>Quadrant 2</i>				
Basins 1, 2, and 4				
City of Sacramento Fees	(Figure G-5)	\$6,872	\$6,872	\$6,872
North Natomas Fees	(Figure G-5)	\$6,640	\$5,484	\$4,328
Other Agency Fees	(Figure G-5)	\$10,706	\$9,747	\$9,137
Subtotal Fees		\$24,217	\$22,103	\$20,337
Bond Debt and Drainage Fees	(Figure G-6)	\$6,507	\$4,471	\$3,175
Total Basins 1, 2, and 4		\$30,725	\$26,574	\$23,512
<i>Per Sq. Ft. of Land</i>		<i>\$7.05</i>	<i>\$9.15</i>	<i>\$11.87</i>
<i>Per Building Sq. Ft.</i>		<i>\$30.72</i>	<i>\$26.57</i>	<i>\$23.51</i>

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Figure G-4
North Natomas Projected Costs of Development
Multifamily Residential Land Uses
Total Burden by Basin

As of September 2004

Fee Category	Source	Multifamily (> 2 attached units)		
		8-12 units per net acre	> 12-18 units per net acre	> 18 units per net acre
Development Assumptions				
House Size		1,000 sqft/unit	1,000 sqft/unit	1,000 sqft/unit
Units per Net Acre		10.0	15.0	22.0
Building Value Per Unit		\$69,420	\$69,420	\$69,420
Total Infrastructure Burden By Drainage Basin				
<i>Quadrant 2 (continued)</i>				
Basin 3				
City of Sacramento Fees	(Figure G-5)	\$6,872	\$6,872	\$6,872
North Natomas Fees	(Figure G-5)	\$6,640	\$5,484	\$4,328
Other Agency Fees	(Figure G-5)	\$10,706	\$9,747	\$9,137
Subtotal Fees		\$24,217	\$22,103	\$20,337
Bond Debt and Drainage Fees	(Figure G-6)	\$6,507	\$4,471	\$3,175
Total Basin 3		\$30,725	\$26,574	\$23,512
<i>Per Sq. Ft. of Land</i>		\$4,682.31	\$2,809.34	\$1,746.15
<i>Per Building Sq. Ft.</i>		\$30.72	\$26.57	\$23.51
<i>Quadrant 3</i>				
Basin 8a				
City of Sacramento Fees	(Figure G-5)	\$6,872	\$6,872	\$6,872
North Natomas Fees	(Figure G-5)	\$6,640	\$5,484	\$4,328
Other Agency Fees	(Figure G-5)	\$10,706	\$9,747	\$9,137
Subtotal Fees		\$24,217	\$22,103	\$20,337
Bond Debt and Drainage Fees	(Figure G-6)	\$5,433	\$3,755	\$2,687
Total Basin 8a		\$29,651	\$25,858	\$23,024
<i>Per Sq. Ft. of Land</i>		\$6.81	\$8.90	\$11.63
<i>Per Building Sq. Ft.</i>		\$29.65	\$25.86	\$23.02
Basin 8c Tax Zone 2 (Portion in Quad 4)				
City of Sacramento Fees	(Figure G-5)	\$6,872	\$6,872	\$6,872
North Natomas Fees	(Figure G-5)	\$6,640	\$5,484	\$4,328
Other Agency Fees	(Figure G-5)	\$10,706	\$9,747	\$9,137
Subtotal Fees		\$24,217	\$22,103	\$20,337
Bond Debt and Drainage Fees	(Figure G-6)	\$7,563	\$5,175	\$3,655
Total Basin 8c Tax Zone 2		\$31,781	\$27,278	\$23,992
<i>Per Sq. Ft. of Land</i>		\$7.30	\$9.39	\$12.12
<i>Per Building Sq. Ft.</i>		\$31.78	\$27.28	\$23.99

Figure G-4
North Natomas Projected Costs of Development
Multifamily Residential Land Uses
Total Burden by Basin

As of September 2004

Fee Category	Source	Multifamily (> 2 attached units)		
		8-12 units per net acre	> 12-18 units per net acre	> 18 units per net acre
Development Assumptions				
House Size		1,000 sqft/unit	1,000 sqft/unit	1,000 sqft/unit
Units per Net Acre		10.0	15.0	22.0
Building Value Per Unit		\$69,420	\$69,420	\$69,420
Total Infrastructure Burden By Drainage Basin				
<i>Quadrant 4</i>				
Basins 7a & 7b (OnSite Drainage Costs Funded Privately)				
City of Sacramento Fees	(Figure G-5)	\$6,872	\$6,872	\$6,872
North Natomas Fees	(Figure G-5)	\$6,640	\$5,484	\$4,328
Other Agency Fees	(Figure G-5)	\$10,706	\$9,747	\$9,137
Subtotal Fees		\$24,217	\$22,103	\$20,337
Bond Debt and Drainage Fees	(Figure G-6)	\$1,157	\$905	\$744
Total Basins 7a and 7b		\$25,375	\$23,007	\$21,081
<i>Per Sq. Ft. of Land</i>		\$5.83	\$7.92	\$10.65
<i>Per Building Sq. Ft.</i>		\$25.37	\$23.01	\$21.08
Basin 8b (Drainage Fee Unavailable at this time)				
City of Sacramento Fees	(Figure G-5)	\$6,872	\$6,872	\$6,872
North Natomas Fees	(Figure G-5)	\$6,640	\$5,484	\$4,328
Other Agency Fees	(Figure G-5)	\$10,706	\$9,747	\$9,137
Subtotal Fees		\$24,217	\$22,103	\$20,337
Bond Debt and Drainage Fees	(Figure G-6)	\$1,157	\$905	\$744
Total Basin 8b		\$25,375	\$23,007	\$21,081
<i>Per Sq. Ft. of Land</i>		\$5.83	\$7.92	\$10.65
<i>Per Building Sq. Ft.</i>		\$25.37	\$23.01	\$21.08
Basin 8c Tax Zone 1				
City of Sacramento Fees	(Figure G-5)	\$6,872	\$6,872	\$6,872
North Natomas Fees	(Figure G-5)	\$6,640	\$5,484	\$4,328
Other Agency Fees	(Figure G-5)	\$10,706	\$9,747	\$9,137
Subtotal Fees		\$24,217	\$22,103	\$20,337
Bond Debt and Drainage Fees	(Figure G-6)	\$8,613	\$5,875	\$4,133
Total Basin 8c Tax Zone 1		\$32,830	\$27,978	\$24,470
<i>Per Sq. Ft. of Land</i>		\$7.54	\$9.63	\$12.36
<i>Per Building Sq. Ft.</i>		\$32.83	\$27.98	\$24.47

"MF burden"

Estimated burdens shown do not reflect any credits or reimbursements that may be applied.

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Figure G-5
North Natomas Projected Costs of Development
For Multifamily Residential Land Uses
Major Development Impact Fees

As of September 2004

All Quadrants and Drainage Basins (1)

Fee Category	For Notes See Figure G-10	Fees Due	Multifamily (> 2 attached units)		
			8-12 units per net acre	> 12-18 units per net acre	> 18 units per net acre
Development Assumptions					
Unit Size			1,000 sqft/unit	1,000 sqft/unit	1,000 sqft/unit
Units per Net Acre			10.0	15.0	22.0
Building Value per Unit			\$69,420	\$69,420	\$69,420
Fees (2)					
City of Sacramento Fees					
Building Permit	(2-1)	BP	\$779	\$779	\$779
Plan Check	(2-1)	BP	\$622	\$622	\$622
Technology Surcharge	(2-1)	BP	\$56	\$56	\$56
Business Operation's Tax	(2-1)	BP	\$28	\$28	\$28
Strong Motion Instrumentation Fee	(2-2)	BP	\$7	\$7	\$7
Major Street Construction Tax	(2-3)	BP	\$555	\$555	\$555
Residential Development Tax	(2-4)	BP	\$315	\$315	\$315
Housing Trust Fund	(2-5)	BP	\$0	\$0	\$0
Water	(2-6)	BP	\$1,952	\$1,952	\$1,952
Citywide Park Development Impact Fee	(2-7)	BP	\$2,520	\$2,520	\$2,520
Fire Review Fee	(2-8)	BP	\$37	\$37	\$37
Subtotal City of Sacramento Fees			\$6,872	\$6,872	\$6,872
North Natomas Fees (Prior to Credits)					
Public Facility Fee	(2-9)	BP	\$3,679	\$3,152	\$2,626
Transit Fee	(2-10)	BP	\$263	\$236	\$208
Public Land Acquisition Fee	(2-11)	BP	\$1,294	\$955	\$615
Regional Park Acquisition Fee	(2-12)	BP	\$1,001	\$738	\$476
Refundable Supplemental Drainage Fee	(2-13)	BP	\$403	\$403	\$403
Subtotal North Natomas Fees			\$6,640	\$5,484	\$4,328
Other Agency/Special District Fees					
NBHCP Mitigation Fee	(2-14)	GP	\$1,612	\$1,075	\$733
SAFCA CIE Fee (2004/05 - Year 10)	(2-15)	BP	\$151	\$101	\$69
School Mitigation Fee	(2-16)	BP	\$3,330	\$3,330	\$3,330
CSD-1 Sewer Fee	(2-17)	FM	\$1,112	\$741	\$505
SRCSD Sewer Fee	(2-18)	App.	\$4,500	\$4,500	\$4,500
Subtotal Other Fees			\$10,706	\$9,747	\$9,137
Total Fees			\$24,217	\$22,103	\$20,337
<i>Per Sq. Ft. of Land</i>			<i>\$5.56</i>	<i>\$7.61</i>	<i>\$10.27</i>
<i>Per Building Sq. Ft.</i>			<i>\$24.22</i>	<i>\$22.10</i>	<i>\$20.34</i>

"MF fees"

Note: BP = Building Permit; GP = Grading Permit; FM = Final Map; App. = Application for use of system

Fees shown above do not reflect any credits or reimbursements that may be applied.

Figure G-6
North Natomas Projected Costs of Development
Multifamily Residential Land Uses
Estimated Bond Debt and Drainage Fee (or cost)

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As of September 2004

Fee Category	For Notes See Figure G-10	Multifamily (> 2 attached units)		
		8-12 units per net acre	> 12-18 units per net acre	> 18 units per net acre
Development Assumptions				
Unit Size		1,000 sqft/unit	1,000 sqft/unit	1,000 sqft/unit
Units per Net Acre		10.0	15.0	22.0
Building Value per Unit		\$69,420	\$69,420	\$69,420
Estimated Bond Debt & Drainage Fee (3)				
<i>Quadrant 1</i>				
Basin 5				
CFD No. 97-01 Drainage Bond Debt	(3-1)	\$978	\$652	\$445
CFD No. 2 Drainage Bond Debt	(3-2)	\$3,200	\$2,133	\$1,455
Average AD No. 88-03 FY 02/03 Principal Remaining	(3-3)	\$1,970	\$1,313	\$895
SAFCA AD No. 2 Local Project Cost	(3-4)	\$491	\$460	\$441
Subtotal Basin 5 Taxes		\$6,638	\$4,605	\$3,235
Basin 6				
CFD No. 97-01 Drainage Bond Debt	(3-1)	\$978	\$652	\$445
CFD No. 2 Drainage Bond Debt	(3-2)	\$3,929	\$2,620	\$1,786
Average AD No. 88-03 FY 02/03 Principal Remaining	(3-3)	\$1,970	\$1,313	\$895
SAFCA AD No. 2 Local Project Cost	(3-4)	\$491	\$460	\$441
Subtotal Basin 6 Taxes		\$7,368	\$5,045	\$3,567
Basin 9				
Average AD No. 88-03 FY 02/03 Principal Remaining	(3-3)	\$1,970	\$1,313	\$895
SAFCA AD No. 2 Local Project Cost	(3-4)	\$491	\$460	\$441
On Site Local Drainage Cost			<i>Funded Privately</i>	
Subtotal Basin 9 Taxes		\$2,460	\$1,773	\$1,336
<i>Quadrant 2</i>				
Basins 1,2 and 4				
CFD No. 97-01 Drainage Bond Debt	(3-1)	\$978	\$652	\$445
CFD No. 4 Drainage Bond Debt	(3-2)	\$5,039	\$3,359	\$2,290
SAFCA AD No. 2 Local Project Cost	(3-4)	\$491	\$460	\$441
Subtotal Basins 1, 2 & 4 Taxes		\$6,507	\$4,471	\$3,175
Basin 3				
CFD No. 97-01 Drainage Bond Debt	(3-1)	\$978	\$652	\$445
CFD No. 2001-03 Drainage Bond Debt	(3-2)	\$5,039	\$3,359	\$2,290
SAFCA AD No. 2 Local Project Cost	(3-4)	\$491	\$460	\$441
Subtotal Basin 3 Taxes		\$6,507	\$4,471	\$3,175
<i>Quadrant 3</i>				
Basin 8a				
CFD No. 97-01 Drainage Bond Debt	(3-1)	\$667	\$445	\$303
CFD No. 2000-01 Drainage Bond Debt (Basin 8a)	(3-2)	\$4,276	\$2,851	\$1,944
SAFCA AD No. 2 Local Project Cost	(3-4)	\$491	\$460	\$441
Subtotal Basin 8a Taxes		\$5,433	\$3,755	\$2,687

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Figure G-6
North Natomas Projected Costs of Development
Multifamily Residential Land Uses
Estimated Bond Debt and Drainage Fee (or cost)

As of September 2004

Fee Category	For Notes See Figure G-10	Multifamily (> 2 attached units)		
		8-12 units per net acre	> 12-18 units per net acre	> 18 units per net acre
Development Assumptions				
Unit Size		1,000 sqft/unit	1,000 sqft/unit	1,000 sqft/unit
Units per Net Acre		10.0	15.0	22.0
Building Value per Unit		\$69,420	\$69,420	\$69,420
Estimated Bond Debt & Drainage Fee (3)				
<i>Quadrant 3 (continued)</i>				
Basin 8c Tax Zone 2 (Portion in Quad 4)				
CFD No. 97-01 Drainage Bond Debt	(3-1)	\$667	\$445	\$303
CFD No. 99-04 Drainage Bond Debt (Basin 8c zone 2)	(3-2)	\$6,406	\$4,270	\$2,912
SAFCA AD No. 2 Local Project Cost	(3-4)	\$491	\$460	\$441
Subtotal Basin 8c Tax Zone 2 Taxes		\$7,563	\$5,175	\$3,655
<i>Quadrant 4</i>				
Basins 7a & 7b				
CFD No. 97-01 Drainage Bond Debt	(3-1)	\$667	\$445	\$303
SAFCA AD No. 2 Local Project Cost	(3-4)	\$491	\$460	\$441
On Site Local Drainage Cost			<i>Funded Privately</i>	
Subtotal Basins 7a & 7b Taxes		\$1,157	\$905	\$744
Basin 8b				
CFD No. 97-01 Drainage Bond Debt	(3-1)	\$667	\$445	\$303
SAFCA AD No. 2 Local Project Cost	(3-4)	\$491	\$460	\$441
Drainage Fee			<i>Not Available at this time</i>	
Subtotal Basin 8b Taxes		\$1,157	\$905	\$744
Basin 8c Tax Zone 1				
CFD No. 97-01 Drainage Bond Debt	(3-1)	\$667	\$445	\$303
CFD No. 99-04 Drainage Bond Debt (Basin 8c zone 1)	(3-2)	\$7,456	\$4,970	\$3,389
SAFCA AD No. 2 Local Project Cost	(3-4)	\$491	\$460	\$441
Subtotal Basin 8c Tax Zone 1 Taxes		\$8,613	\$5,875	\$4,133

"MF taxes"

All taxes and assessments shown above do not reflect any credits or reimbursements that may be applied.

Figure G-7
North Natomas Projected Costs of Development
Nonresidential Land Uses
Total Burden by Basin

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As of September 2004

Fee Category	Source	Nonresidential				
		Convenience Commercial	Community Commercial	Village Commercial	Transit Commercial	Highway Commercial
Development Assumptions						
Building Square Feet/Acre		12,000	12,000	12,000	15,000	9,000
F.A.R.		0.28	0.28	0.28	0.34	0.21
Building Value per Sq. Ft.		\$60.06	\$60.06	\$60.06	\$60.06	\$60.06
Total Infrastructure Burden By Drainage Basin						
<i>Per Net Acre</i>						
<i>Quadrant 1</i>						
Basin 5						
City of Sacramento Fees	(Figure G-8)	\$53,878	\$53,878	\$53,878	\$61,109	\$46,647
North Natomas Fees	(Figure G-8)	\$243,301	\$146,854	\$198,092	\$198,530	\$149,433
Other Agency Fees	(Figure G-8)	\$43,163	\$43,163	\$43,163	\$47,096	\$39,230
Subtotal Fees		\$340,342	\$243,895	\$295,133	\$306,735	\$235,310
Bond Debt and Drainage Fees	(Figure G-9)	\$85,653	\$85,653	\$85,653	\$91,393	\$79,914
Total Basin 5		\$425,995	\$329,548	\$380,786	\$398,128	\$315,224
<i>Per Sq. Ft. of Land</i>		\$9.78	\$7.57	\$8.74	\$9.14	\$7.24
<i>Per Building Sq. Ft.</i>		\$32.77	\$27.46	\$31.73	\$26.54	\$35.02
Basin 6						
City of Sacramento Fees	(Figure G-8)	\$53,878	\$53,878	\$53,878	\$61,109	\$46,647
North Natomas Fees	(Figure G-8)	\$243,301	\$146,854	\$198,092	\$198,530	\$149,433
Other Agency Fees	(Figure G-8)	\$43,163	\$43,163	\$43,163	\$47,096	\$39,230
Subtotal Fees		\$340,342	\$243,895	\$295,133	\$306,735	\$235,310
Bond Debt and Drainage Fees	(Figure G-9)	\$92,947	\$92,947	\$92,947	\$98,687	\$87,208
Total Basin 6		\$433,289	\$336,842	\$388,080	\$405,422	\$322,518
<i>Per Sq. Ft. of Land</i>		\$9.95	\$7.73	\$8.91	\$9.31	\$7.40
<i>Per Building Sq. Ft.</i>		\$36.11	\$28.07	\$32.34	\$27.03	\$35.84
Basin 9 (Onsite Drainage Costs Funded Privately)						
City of Sacramento Fees	(Figure G-8)	\$53,878	\$53,878	\$53,878	\$61,109	\$46,647
North Natomas Fees	(Figure G-8)	\$243,301	\$146,854	\$198,092	\$198,530	\$149,433
Other Agency Fees	(Figure G-8)	\$43,163	\$43,163	\$43,163	\$47,096	\$39,230
Subtotal Fees		\$340,342	\$243,895	\$295,133	\$306,735	\$235,310
Bond Debt and Drainage Fees	(Figure G-9)	\$43,873	\$43,873	\$43,873	\$49,613	\$38,134
Total Basin 9		\$384,215	\$287,768	\$339,006	\$356,348	\$273,444
<i>Per Sq. Ft. of Land</i>		\$8.82	\$6.61	\$7.78	\$8.18	\$6.28
<i>Per Building Sq. Ft.</i>		\$32.02	\$23.98	\$28.25	\$23.76	\$30.38
<i>Quadrant 2</i>						
Basins 1, 2 & 4						
City of Sacramento Fees	(Figure G-8)	\$53,878	\$53,878	\$53,878	\$61,109	\$46,647
North Natomas Fees	(Figure G-8)	\$243,301	\$146,854	\$198,092	\$198,530	\$149,433
Other Agency Fees	(Figure G-8)	\$43,163	\$43,163	\$43,163	\$47,096	\$39,230
Subtotal Fees		\$340,342	\$243,895	\$295,133	\$306,735	\$235,310
Bond Debt and Drainage Fees	(Figure G-9)	\$84,342	\$84,342	\$84,342	\$90,082	\$78,602
Total Basins 1, 2 & 4		\$424,684	\$328,237	\$379,475	\$396,817	\$313,913
<i>Per Sq. Ft. of Land</i>		\$9.75	\$7.54	\$8.71	\$9.11	\$7.21
<i>Per Building Sq. Ft.</i>		\$35.39	\$27.35	\$31.62	\$26.45	\$34.88
Basin 3						
City of Sacramento Fees	(Figure G-8)	\$53,878	\$53,878	\$53,878	\$61,109	\$46,647
North Natomas Fees	(Figure G-8)	\$243,301	\$146,854	\$198,092	\$198,530	\$149,433
Other Agency Fees	(Figure G-8)	\$43,163	\$43,163	\$43,163	\$47,096	\$39,230
Subtotal Fees		\$340,342	\$243,895	\$295,133	\$306,735	\$235,310
Bond Debt and Drainage Fees	(Figure G-9)	\$84,342	\$84,342	\$84,342	\$90,082	\$78,602
Total Basin 3		\$424,684	\$328,237	\$379,475	\$396,817	\$313,913
<i>Per Sq. Ft. of Land</i>		\$9.75	\$7.54	\$8.71	\$9.11	\$7.21
<i>Per Building Sq. Ft.</i>		\$35.39	\$27.35	\$31.62	\$26.45	\$34.88

Figure G-7
North Natomas Projected Costs of Development
Nonresidential Land Uses
Total Burden by Basin

DRAFT

As of September 2004

Fee Category	Source	Nonresidential				
		Convenience Commercial	Community Commercial	Village Commercial	Transit Commercial	Highway Commercial
Development Assumptions						
Building Square Feet/Acre		12,000	12,000	12,000	15,000	9,000
F.A.R.		0.28	0.28	0.28	0.34	0.21
Building Value per Sq. Ft.		\$60.06	\$60.06	\$60.06	\$60.06	\$60.06

Total Infrastructure Burden By Drainage Basin

Per Net Acre

Quadrant 3

Basin 8a

City of Sacramento Fees	(Figure G-8)	\$53,878	\$53,878	\$53,878	\$61,109	\$46,647
North Natomas Fees	(Figure G-8)	\$243,301	\$146,854	\$198,092	\$198,530	\$149,433
Other Agency Fees	(Figure G-8)	\$43,163	\$43,163	\$43,163	\$47,096	\$39,230
Subtotal Fees		\$340,342	\$243,895	\$295,133	\$306,735	\$235,310
Bond Debt and Drainage Fees	(Figure G-9)	\$73,602	\$73,602	\$73,602	\$79,342	\$67,862
Total Basin 8a		\$413,944	\$317,497	\$368,735	\$386,077	\$303,173
<i>Per Sq. Ft. of Land</i>		<i>\$9.50</i>	<i>\$7.29</i>	<i>\$8.46</i>	<i>\$8.86</i>	<i>\$6.96</i>
<i>Per Building Sq. Ft.</i>		<i>\$34.50</i>	<i>\$26.46</i>	<i>\$30.73</i>	<i>\$25.74</i>	<i>\$33.69</i>

Basin 8c Tax Zone 2 (Portion in Quad 4)

City of Sacramento Fees	(Figure G-8)	\$53,878	\$53,878	\$53,878	\$61,109	\$46,647
North Natomas Fees	(Figure G-8)	\$243,301	\$146,854	\$198,092	\$198,530	\$149,433
Other Agency Fees	(Figure G-8)	\$43,163	\$43,163	\$43,163	\$47,096	\$39,230
Subtotal Fees		\$340,342	\$243,895	\$295,133	\$306,735	\$235,310
Bond Debt and Drainage Fees	(Figure G-9)	\$70,726	\$70,726	\$70,726	\$70,726	\$70,726
Total Basin 8c Tax Zone 2		\$411,068	\$314,621	\$365,859	\$377,461	\$306,036
<i>Per Sq. Ft. of Land</i>		<i>\$9.44</i>	<i>\$7.22</i>	<i>\$8.40</i>	<i>\$8.67</i>	<i>\$7.03</i>
<i>Per Building Sq. Ft.</i>		<i>\$34.26</i>	<i>\$26.22</i>	<i>\$30.49</i>	<i>\$25.16</i>	<i>\$34.00</i>

Quadrant 4

Basins 7a & 7b (Onsite Drainage Costs Funded Privately)

City of Sacramento Fees	(Figure G-8)	\$53,878	\$53,878	\$53,878	\$61,109	\$46,647
North Natomas Fees	(Figure G-8)	\$243,301	\$146,854	\$198,092	\$198,530	\$149,433
Other Agency Fees	(Figure G-8)	\$43,163	\$43,163	\$43,163	\$47,096	\$39,230
Subtotal Fees		\$340,342	\$243,895	\$295,133	\$306,735	\$235,310
Bond Debt and Drainage Fees	(Figure G-9)	\$30,844	\$30,844	\$30,844	\$36,584	\$25,104
Total Basins 7a & 7b		\$371,186	\$274,739	\$325,977	\$343,319	\$260,415
<i>Per Sq. Ft. of Land</i>		<i>\$8.52</i>	<i>\$6.31</i>	<i>\$7.48</i>	<i>\$7.88</i>	<i>\$5.98</i>
<i>Per Building Sq. Ft.</i>		<i>\$30.93</i>	<i>\$22.89</i>	<i>\$27.16</i>	<i>\$22.89</i>	<i>\$28.93</i>

Basin 8b (Drainage Fee Unavailable at this time)

City of Sacramento Fees	(Figure G-8)	\$53,878	\$53,878	\$53,878	\$61,109	\$46,647
North Natomas Fees	(Figure G-8)	\$243,301	\$146,854	\$198,092	\$198,530	\$149,433
Other Agency Fees	(Figure G-8)	\$43,163	\$43,163	\$43,163	\$47,096	\$39,230
Subtotal Fees		\$340,342	\$243,895	\$295,133	\$306,735	\$235,310
Bond Debt and Drainage Fees	(Figure G-9)	\$30,844	\$30,844	\$30,844	\$36,584	\$25,104
Total Basin 8b		\$371,186	\$274,739	\$325,977	\$343,319	\$260,415
<i>Per Sq. Ft. of Land</i>		<i>\$8.52</i>	<i>\$6.31</i>	<i>\$7.48</i>	<i>\$7.88</i>	<i>\$5.98</i>
<i>Per Building Sq. Ft.</i>		<i>\$30.93</i>	<i>\$22.89</i>	<i>\$27.16</i>	<i>\$22.89</i>	<i>\$28.93</i>

Basin 8c Tax Zone 1

City of Sacramento Fees	(Figure G-8)	\$53,878	\$53,878	\$53,878	\$61,109	\$46,647
North Natomas Fees	(Figure G-8)	\$243,301	\$146,854	\$198,092	\$198,530	\$149,433
Other Agency Fees	(Figure G-8)	\$43,163	\$43,163	\$43,163	\$47,096	\$39,230
Subtotal Fees		\$340,342	\$243,895	\$295,133	\$306,735	\$235,310
Bond Debt and Drainage Fees	(Figure G-9)	\$81,225	\$81,225	\$81,225	\$81,225	\$81,225
Total Basin 8c Tax Zone 1		\$421,567	\$325,120	\$376,358	\$387,960	\$316,535
<i>Per Sq. Ft. of Land</i>		<i>\$9.68</i>	<i>\$7.46</i>	<i>\$8.64</i>	<i>\$8.91</i>	<i>\$7.27</i>
<i>Per Building Sq. Ft.</i>		<i>\$35.13</i>	<i>\$27.09</i>	<i>\$31.36</i>	<i>\$25.86</i>	<i>\$35.17</i>

Estimated burdens shown do not reflect any credits or reimbursements that may be applied.

Figure G-7
North Natomas Projected Costs of Development
Nonresidential Land Uses
Total Burden by Basin

As of September 2004

Fee Category	Source	Nonresidential				
		Regional Commercial	EC Commercial	Office EC 30	Office EC 40	Office EC 50
Development Assumptions						
Building Square Feet/Acre		11,228	12,000	10,500	14,000	15,000
F.A.R.		0.26	0.28	0.24	0.32	0.34
Building Value per Sq. Ft.		\$60.06	\$60.06	\$73.60	\$62.51	\$62.51
Total Infrastructure Burden By Drainage Basin						
<i>Per Net Acre</i>						
<i>Quadrant 1</i>						
Basin 5						
City of Sacramento Fees	(Figure G-8)	\$52,017	\$53,878	\$37,147	\$44,297	\$47,071
North Natomas Fees	(Figure G-8)	\$134,688	\$247,759	\$83,660	\$99,984	\$112,933
Other Agency Fees	(Figure G-8)	\$42,151	\$43,163	\$45,549	\$51,588	\$53,314
Subtotal Fees		\$228,856	\$344,800	\$166,356	\$195,869	\$213,318
Bond Debt and Drainage Fees	(Figure G-9)	\$84,176	\$85,653	\$72,739	\$76,087	\$77,044
Total Basin 5		\$313,032	\$430,453	\$233,910	\$271,956	\$290,361
<i>Per Sq. Ft. of Land</i>		<i>\$7.19</i>	<i>\$9.88</i>	<i>\$5.37</i>	<i>\$6.24</i>	<i>\$6.67</i>
<i>Per Building Sq. Ft.</i>		<i>\$27.88</i>	<i>\$35.87</i>	<i>\$22.28</i>	<i>\$19.43</i>	<i>\$19.36</i>
Basin 6						
City of Sacramento Fees	(Figure G-8)	\$52,017	\$53,878	\$37,147	\$44,297	\$47,071
North Natomas Fees	(Figure G-8)	\$134,688	\$247,759	\$83,660	\$99,984	\$112,933
Other Agency Fees	(Figure G-8)	\$42,151	\$43,163	\$45,549	\$51,588	\$53,314
Subtotal Fees		\$228,856	\$344,800	\$166,356	\$195,869	\$213,318
Bond Debt and Drainage Fees	(Figure G-9)	\$91,470	\$92,947	\$80,033	\$83,381	\$84,338
Total Basin 6		\$320,326	\$437,747	\$246,389	\$279,250	\$297,655
<i>Per Sq. Ft. of Land</i>		<i>\$7.35</i>	<i>\$10.05</i>	<i>\$5.66</i>	<i>\$6.41</i>	<i>\$6.83</i>
<i>Per Building Sq. Ft.</i>		<i>\$28.53</i>	<i>\$36.48</i>	<i>\$23.47</i>	<i>\$19.95</i>	<i>\$19.84</i>
Basin 9 (Onsite Drainage Costs Funded Privately)						
City of Sacramento Fees	(Figure G-8)	\$52,017	\$53,878	\$37,147	\$44,297	\$47,071
North Natomas Fees	(Figure G-8)	\$134,688	\$247,759	\$83,660	\$99,984	\$112,933
Other Agency Fees	(Figure G-8)	\$42,151	\$43,163	\$45,549	\$51,588	\$53,314
Subtotal Fees		\$228,856	\$344,800	\$166,356	\$195,869	\$213,318
Bond Debt and Drainage Fees	(Figure G-9)	\$42,396	\$43,873	\$30,959	\$34,307	\$35,264
Total Basin 9		\$271,252	\$388,673	\$197,315	\$230,176	\$248,581
<i>Per Sq. Ft. of Land</i>		<i>\$6.23</i>	<i>\$8.92</i>	<i>\$4.53</i>	<i>\$5.28</i>	<i>\$5.71</i>
<i>Per Building Sq. Ft.</i>		<i>\$24.16</i>	<i>\$32.39</i>	<i>\$18.79</i>	<i>\$16.44</i>	<i>\$16.57</i>
<i>Quadrant 2</i>						
Basins 1, 2 & 4						
City of Sacramento Fees	(Figure G-8)	\$52,017	\$53,878	\$37,147	\$44,297	\$47,071
North Natomas Fees	(Figure G-8)	\$134,688	\$247,759	\$83,660	\$99,984	\$112,933
Other Agency Fees	(Figure G-8)	\$42,151	\$43,163	\$45,549	\$51,588	\$53,314
Subtotal Fees		\$228,856	\$344,800	\$166,356	\$195,869	\$213,318
Bond Debt and Drainage Fees	(Figure G-9)	\$82,865	\$84,342	\$71,428	\$74,776	\$75,733
Total Basins 1, 2 & 4		\$311,721	\$429,142	\$237,784	\$270,645	\$289,050
<i>Per Sq. Ft. of Land</i>		<i>\$7.16</i>	<i>\$9.85</i>	<i>\$5.46</i>	<i>\$6.21</i>	<i>\$6.64</i>
<i>Per Building Sq. Ft.</i>		<i>\$27.76</i>	<i>\$35.76</i>	<i>\$22.65</i>	<i>\$19.33</i>	<i>\$19.27</i>
Basin 3						
City of Sacramento Fees	(Figure G-8)	\$52,017	\$53,878	\$37,147	\$44,297	\$47,071
North Natomas Fees	(Figure G-8)	\$134,688	\$247,759	\$83,660	\$99,984	\$112,933
Other Agency Fees	(Figure G-8)	\$42,151	\$43,163	\$45,549	\$51,588	\$53,314
Subtotal Fees		\$228,856	\$344,800	\$166,356	\$195,869	\$213,318
Bond Debt and Drainage Fees	(Figure G-9)	\$82,865	\$84,342	\$71,428	\$74,776	\$75,733
Total Basin 3		\$311,721	\$429,142	\$237,784	\$270,645	\$289,050
<i>Per Sq. Ft. of Land</i>		<i>\$7.16</i>	<i>\$9.85</i>	<i>\$5.46</i>	<i>\$6.21</i>	<i>\$6.64</i>
<i>Per Building Sq. Ft.</i>		<i>\$27.76</i>	<i>\$35.76</i>	<i>\$22.65</i>	<i>\$19.33</i>	<i>\$19.27</i>

Figure G-7
North Natomas Projected Costs of Development
Nonresidential Land Uses
Total Burden by Basin

DRAFT

As of September 2004

Fee Category	Source	Nonresidential				
		Regional Commercial	EC Commercial	Office EC 30	Office EC 40	Office EC 50
Development Assumptions						
Building Square Feet/Acre		11,228	12,000	10,500	14,000	15,000
F.A.R.		0.26	0.28	0.24	0.32	0.34
Building Value per Sq. Ft.		\$60.06	\$60.06	\$73.60	\$62.51	\$62.51

Total Infrastructure Burden By Drainage Basin

Per Net Acre

Quadrant 3

Basin 8a

City of Sacramento Fees	(Figure G-8)	\$52,017	\$53,878	\$37,147	\$44,297	\$47,071
North Natomas Fees	(Figure G-8)	\$134,688	\$247,759	\$83,660	\$99,984	\$112,933
Other Agency Fees	(Figure G-8)	\$42,151	\$43,163	\$45,549	\$51,588	\$53,314
Subtotal Fees		\$228,856	\$344,800	\$166,356	\$195,869	\$213,318
Bond Debt and Drainage Fees	(Figure G-9)	\$72,125	\$73,602	\$60,688	\$64,036	\$64,993

Total Basin 8a

<i>Per Sq. Ft. of Land</i>		\$6.91	\$9.61	\$5.21	\$5.97	\$6.39
<i>Per Building Sq. Ft.</i>		\$26.81	\$34.87	\$21.62	\$18.56	\$18.55

Basin 8c Tax Zone 2 (Portion in Quad 4)

City of Sacramento Fees	(Figure G-8)	\$52,017	\$53,878	\$37,147	\$44,297	\$47,071
North Natomas Fees	(Figure G-8)	\$134,688	\$247,759	\$83,660	\$99,984	\$112,933
Other Agency Fees	(Figure G-8)	\$42,151	\$43,163	\$45,549	\$51,588	\$53,314
Subtotal Fees		\$228,856	\$344,800	\$166,356	\$195,869	\$213,318
Bond Debt and Drainage Fees	(Figure G-9)	\$70,726	\$70,726	\$70,726	\$70,726	\$70,726

Total Basin 8c Tax Zone 2

<i>Per Sq. Ft. of Land</i>		\$6.88	\$9.54	\$5.44	\$6.12	\$6.52
<i>Per Building Sq. Ft.</i>		\$26.68	\$34.63	\$22.58	\$19.04	\$18.94

Quadrant 4

Basins 7a & 7b (Onsite Drainage Costs Funded Privately)

City of Sacramento Fees	(Figure G-8)	\$52,017	\$53,878	\$37,147	\$44,297	\$47,071
North Natomas Fees	(Figure G-8)	\$134,688	\$247,759	\$83,660	\$99,984	\$112,933
Other Agency Fees	(Figure G-8)	\$42,151	\$43,163	\$45,549	\$51,588	\$53,314
Subtotal Fees		\$228,856	\$344,800	\$166,356	\$195,869	\$213,318
Bond Debt and Drainage Fees	(Figure G-9)	\$29,367	\$30,844	\$17,930	\$21,278	\$22,235

Total Basins 7a & 7b

<i>Per Sq. Ft. of Land</i>		\$5.93	\$8.62	\$4.23	\$4.99	\$5.41
<i>Per Building Sq. Ft.</i>		\$23.00	\$31.30	\$17.55	\$15.51	\$15.70

Basin 8b (Drainage Fee Unavailable at this time)

City of Sacramento Fees	(Figure G-8)	\$52,017	\$53,878	\$37,147	\$44,297	\$47,071
North Natomas Fees	(Figure G-8)	\$134,688	\$247,759	\$83,660	\$99,984	\$112,933
Other Agency Fees	(Figure G-8)	\$42,151	\$43,163	\$45,549	\$51,588	\$53,314
Subtotal Fees		\$228,856	\$344,800	\$166,356	\$195,869	\$213,318
Bond Debt and Drainage Fees	(Figure G-9)	\$29,367	\$30,844	\$17,930	\$21,278	\$22,235

Total Basin 8b

<i>Per Sq. Ft. of Land</i>		\$5.93	\$8.62	\$4.23	\$4.99	\$5.41
<i>Per Building Sq. Ft.</i>		\$23.00	\$31.30	\$17.55	\$15.51	\$15.70

Basin 8c Tax Zone 1

City of Sacramento Fees	(Figure G-8)	\$52,017	\$53,878	\$37,147	\$44,297	\$47,071
North Natomas Fees	(Figure G-8)	\$134,688	\$247,759	\$83,660	\$99,984	\$112,933
Other Agency Fees	(Figure G-8)	\$42,151	\$43,163	\$45,549	\$51,588	\$53,314
Subtotal Fees		\$228,856	\$344,800	\$166,356	\$195,869	\$213,318
Bond Debt and Drainage Fees	(Figure G-9)	\$81,225	\$81,225	\$81,225	\$81,225	\$81,225

Total Basin 8c Tax Zone 1

<i>Per Sq. Ft. of Land</i>		\$7.12	\$9.78	\$5.68	\$6.36	\$6.76
<i>Per Building Sq. Ft.</i>		\$27.62	\$35.50	\$23.58	\$19.79	\$19.64

Estimated burdens shown do not reflect any credits or reimbursements that may be applied.

Figure G-7
North Natomas Projected Costs of Development
Nonresidential Land Uses
Total Burden by Basin

DRAFT

As of September 2004

Fee Category	Source	Nonresidential				
		Office EC 65	Office EC 80	Lt. Industrial w/<20% office	Lt. Industrial w/ 20%-50% office	Age-Restricted Convalescent
Development Assumptions						
Building Square Feet/Acre		16,250	20,000	20,000	20,000	13,068
F.A.R.		0.37	0.46	0.46	0.46	0.30
Building Value per Sq. Ft.		\$62.51	\$98.79	\$45.02	\$45.02	\$92.21
Total Infrastructure Burden By Drainage Basin						
<i>Per Net Acre</i>						
<i>Quadrant 1</i>						
Basin 5						
City of Sacramento Fees	(Figure G-8)	\$50,539	\$76,893	\$45,893	\$45,893	\$51,359
North Natomas Fees	(Figure G-8)	\$135,331	\$155,079	\$57,989	\$65,693	\$62,531
Other Agency Fees	(Figure G-8)	\$55,471	\$61,941	\$48,972	\$48,972	\$99,449
Subtotal Fees		\$241,340	\$293,913	\$152,853	\$160,557	\$213,339
Bond Debt and Drainage Fees	(Figure G-9)	\$78,239	\$81,827	\$76,829	\$76,829	\$67,133
Total Basin 5		\$319,580	\$375,740	\$229,682	\$237,386	\$280,473
<i>Per Sq. Ft. of Land</i>		<i>\$7.34</i>	<i>\$8.63</i>	<i>\$5.27</i>	<i>\$5.45</i>	<i>\$6.44</i>
<i>Per Building Sq. Ft.</i>		<i>\$19.67</i>	<i>\$18.79</i>	<i>\$11.48</i>	<i>\$11.87</i>	<i>\$21.46</i>
Basin 6						
City of Sacramento Fees	(Figure G-8)	\$50,539	\$76,893	\$45,893	\$45,893	\$51,359
North Natomas Fees	(Figure G-8)	\$135,331	\$155,079	\$57,989	\$65,693	\$62,531
Other Agency Fees	(Figure G-8)	\$55,471	\$61,941	\$48,972	\$48,972	\$99,449
Subtotal Fees		\$241,340	\$293,913	\$152,853	\$160,557	\$213,339
Bond Debt and Drainage Fees	(Figure G-9)	\$85,533	\$89,121	\$84,123	\$84,123	\$74,427
Total Basin 6		\$326,874	\$383,034	\$236,976	\$244,680	\$287,767
<i>Per Sq. Ft. of Land</i>		<i>\$7.50</i>	<i>\$8.79</i>	<i>\$5.44</i>	<i>\$5.62</i>	<i>\$6.61</i>
<i>Per Building Sq. Ft.</i>		<i>\$20.12</i>	<i>\$19.15</i>	<i>\$11.85</i>	<i>\$12.23</i>	<i>\$22.02</i>
Basin 9 (Onsite Drainage Costs Funded Privately)						
City of Sacramento Fees	(Figure G-8)	\$50,539	\$76,893	\$45,893	\$45,893	\$51,359
North Natomas Fees	(Figure G-8)	\$135,331	\$155,079	\$57,989	\$65,693	\$62,531
Other Agency Fees	(Figure G-8)	\$55,471	\$61,941	\$48,972	\$48,972	\$99,449
Subtotal Fees		\$241,340	\$293,913	\$152,853	\$160,557	\$213,339
Bond Debt and Drainage Fees	(Figure G-9)	\$36,459	\$40,047	\$35,049	\$35,049	\$25,353
Total Basin 9		\$277,800	\$333,960	\$187,902	\$195,606	\$238,693
<i>Per Sq. Ft. of Land</i>		<i>\$6.38</i>	<i>\$7.67</i>	<i>\$4.31</i>	<i>\$4.49</i>	<i>\$5.48</i>
<i>Per Building Sq. Ft.</i>		<i>\$17.10</i>	<i>\$16.70</i>	<i>\$9.40</i>	<i>\$9.78</i>	<i>\$18.27</i>
<i>Quadrant 2</i>						
Basins 1, 2 & 4						
City of Sacramento Fees	(Figure G-8)	\$50,539	\$76,893	\$45,893	\$45,893	\$51,359
North Natomas Fees	(Figure G-8)	\$135,331	\$155,079	\$57,989	\$65,693	\$62,531
Other Agency Fees	(Figure G-8)	\$55,471	\$61,941	\$48,972	\$48,972	\$99,449
Subtotal Fees		\$241,340	\$293,913	\$152,853	\$160,557	\$213,339
Bond Debt and Drainage Fees	(Figure G-9)	\$76,928	\$80,516	\$75,518	\$75,518	\$65,822
Total Basins 1, 2 & 4		\$318,269	\$374,429	\$228,371	\$236,075	\$279,161
<i>Per Sq. Ft. of Land</i>		<i>\$7.31</i>	<i>\$8.60</i>	<i>\$5.24</i>	<i>\$5.42</i>	<i>\$6.41</i>
<i>Per Building Sq. Ft.</i>		<i>\$19.59</i>	<i>\$18.72</i>	<i>\$11.42</i>	<i>\$11.80</i>	<i>\$21.36</i>
Basin 3						
City of Sacramento Fees	(Figure G-8)	\$50,539	\$76,893	\$45,893	\$45,893	\$51,359
North Natomas Fees	(Figure G-8)	\$135,331	\$155,079	\$57,989	\$65,693	\$62,531
Other Agency Fees	(Figure G-8)	\$55,471	\$61,941	\$48,972	\$48,972	\$99,449
Subtotal Fees		\$241,340	\$293,913	\$152,853	\$160,557	\$213,339
Bond Debt and Drainage Fees	(Figure G-9)	\$76,928	\$80,516	\$75,518	\$75,518	\$65,822
Total Basin 3		\$318,269	\$374,429	\$228,371	\$236,075	\$279,161
<i>Per Sq. Ft. of Land</i>		<i>\$7.31</i>	<i>\$8.60</i>	<i>\$5.24</i>	<i>\$5.42</i>	<i>\$6.41</i>
<i>Per Building Sq. Ft.</i>		<i>\$19.59</i>	<i>\$18.72</i>	<i>\$11.42</i>	<i>\$11.80</i>	<i>\$21.36</i>

Figure G-7
North Natomas Projected Costs of Development
Nonresidential Land Uses
Total Burden by Basin

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As of September 2004

Fee Category	Source	Nonresidential				
		Office EC 65	Office EC 80	Lt. Industrial w/<20% office	Lt. Industrial w/ 20%-50% office	Age-Restricted Convalescent
Development Assumptions						
Building Square Feet/Acre		16,250	20,000	20,000	20,000	13,068
F.A.R.		0.37	0.46	0.46	0.46	0.30
Building Value per Sq. Ft.		\$62.51	\$98.79	\$45.02	\$45.02	\$92.21
Total Infrastructure Burden By Drainage Basin						
<i>Per Net Acre</i>						
<i>Quadrant 3</i>						
Basin 8a						
City of Sacramento Fees	(Figure G-8)	\$50,539	\$76,893	\$45,893	\$45,893	\$51,359
North Natomas Fees	(Figure G-8)	\$135,331	\$155,079	\$57,989	\$65,693	\$62,531
Other Agency Fees	(Figure G-8)	\$55,471	\$61,941	\$48,972	\$48,972	\$99,449
Subtotal Fees		\$241,340	\$293,913	\$152,853	\$160,557	\$213,339
Bond Debt and Drainage Fees	(Figure G-9)	\$66,188	\$69,776	\$64,778	\$64,778	\$55,082
Total Basin 8a		\$307,529	\$363,689	\$217,631	\$225,335	\$268,421
<i>Per Sq. Ft. of Land</i>		<i>\$7.06</i>	<i>\$8.35</i>	<i>\$5.00</i>	<i>\$5.17</i>	<i>\$6.16</i>
<i>Per Building Sq. Ft.</i>		<i>\$18.92</i>	<i>\$18.18</i>	<i>\$10.88</i>	<i>\$11.27</i>	<i>\$20.54</i>
Basin 8c Tax Zone 2 (Portion in Quad 4)						
City of Sacramento Fees	(Figure G-8)	\$50,539	\$76,893	\$45,893	\$45,893	\$51,359
North Natomas Fees	(Figure G-8)	\$135,331	\$155,079	\$57,989	\$65,693	\$62,531
Other Agency Fees	(Figure G-8)	\$55,471	\$61,941	\$48,972	\$48,972	\$99,449
Subtotal Fees		\$241,340	\$293,913	\$152,853	\$160,557	\$213,339
Bond Debt and Drainage Fees	(Figure G-9)	\$70,726	\$70,726	\$70,726	\$70,726	\$70,726
Total Basin 8c Tax Zone 2		\$312,066	\$364,639	\$223,579	\$231,283	\$284,065
<i>Per Sq. Ft. of Land</i>		<i>\$7.16</i>	<i>\$8.37</i>	<i>\$5.13</i>	<i>\$5.31</i>	<i>\$6.52</i>
<i>Per Building Sq. Ft.</i>		<i>\$19.20</i>	<i>\$18.23</i>	<i>\$11.18</i>	<i>\$11.56</i>	<i>\$21.74</i>
<i>Quadrant 4</i>						
Basins 7a & 7b (Onsite Drainage Costs Funded Privately)						
City of Sacramento Fees	(Figure G-8)	\$50,539	\$76,893	\$45,893	\$45,893	\$51,359
North Natomas Fees	(Figure G-8)	\$135,331	\$155,079	\$57,989	\$65,693	\$62,531
Other Agency Fees	(Figure G-8)	\$55,471	\$61,941	\$48,972	\$48,972	\$99,449
Subtotal Fees		\$241,340	\$293,913	\$152,853	\$160,557	\$213,339
Bond Debt and Drainage Fees	(Figure G-9)	\$23,430	\$27,018	\$22,020	\$22,020	\$12,324
Total Basins 7a & 7b		\$264,771	\$320,931	\$174,873	\$182,577	\$225,663
<i>Per Sq. Ft. of Land</i>		<i>\$6.08</i>	<i>\$7.37</i>	<i>\$4.01</i>	<i>\$4.19</i>	<i>\$5.18</i>
<i>Per Building Sq. Ft.</i>		<i>\$16.29</i>	<i>\$16.05</i>	<i>\$8.74</i>	<i>\$9.13</i>	<i>\$17.27</i>
Basin 8b (Drainage Fee Unavailable at this time)						
City of Sacramento Fees	(Figure G-8)	\$50,539	\$76,893	\$45,893	\$45,893	\$51,359
North Natomas Fees	(Figure G-8)	\$135,331	\$155,079	\$57,989	\$65,693	\$62,531
Other Agency Fees	(Figure G-8)	\$55,471	\$61,941	\$48,972	\$48,972	\$99,449
Subtotal Fees		\$241,340	\$293,913	\$152,853	\$160,557	\$213,339
Bond Debt and Drainage Fees	(Figure G-9)	\$23,430	\$27,018	\$22,020	\$22,020	\$12,324
Total Basin 8b		\$264,771	\$320,931	\$174,873	\$182,577	\$225,663
<i>Per Sq. Ft. of Land</i>		<i>\$6.08</i>	<i>\$7.37</i>	<i>\$4.01</i>	<i>\$4.19</i>	<i>\$5.18</i>
<i>Per Building Sq. Ft.</i>		<i>\$16.29</i>	<i>\$16.05</i>	<i>\$8.74</i>	<i>\$9.13</i>	<i>\$17.27</i>
Basin 8c Tax Zone 1						
City of Sacramento Fees	(Figure G-8)	\$50,539	\$76,893	\$45,893	\$45,893	\$51,359
North Natomas Fees	(Figure G-8)	\$135,331	\$155,079	\$57,989	\$65,693	\$62,531
Other Agency Fees	(Figure G-8)	\$55,471	\$61,941	\$48,972	\$48,972	\$99,449
Subtotal Fees		\$241,340	\$293,913	\$152,853	\$160,557	\$213,339
Bond Debt and Drainage Fees	(Figure G-9)	\$81,225	\$81,225	\$81,225	\$81,225	\$81,225
Total Basin 8c Tax Zone 1		\$322,565	\$375,138	\$234,078	\$241,782	\$294,564
<i>Per Sq. Ft. of Land</i>		<i>\$7.41</i>	<i>\$8.61</i>	<i>\$5.37</i>	<i>\$5.55</i>	<i>\$6.76</i>
<i>Per Building Sq. Ft.</i>		<i>\$19.85</i>	<i>\$18.76</i>	<i>\$11.70</i>	<i>\$12.09</i>	<i>\$22.54</i>

"non res burden"

Estimated burdens shown do not reflect any credits or reimbursements that may be applied.

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Figure G-8
North Natomas Projected Costs of Development
Nonresidential Land Uses
Major Development Impact Fees

As of September 2004

All Quadrants and Drainage Basins (1)

Fee Category	For Notes See Figure G-10	Fees Due	Nonresidential				
			Convenience Commercial	Community Commercial	Village Commercial	Transit Commercial	Highway Commercial
Development Assumptions							
Building Square Feet/Acre			12,000	12,000	12,000	15,000	9,000
F.A.R.			0.28	0.28	0.28	0.34	0.21
Building Value per Sq. Ft.			\$60.06	\$60.06	\$60.06	\$60.06	\$60.06
Fees (2)							
<i>Per Net Acre</i>							
City of Sacramento Fees							
Building Permit	(2-1)	BP	\$5,291	\$5,291	\$5,291	\$6,514	\$4,068
Plan Check	(2-1)	BP	\$4,313	\$4,313	\$4,313	\$5,313	\$3,312
Technology Surcharge	(2-1)	BP	\$384	\$384	\$384	\$473	\$295
Business Operation's Tax	(2-1)	BP	\$288	\$288	\$288	\$360	\$216
Strong Motion Instrumentation Fee	(2-2)	BP	\$151	\$151	\$151	\$189	\$114
Major Street Construction Tax	(2-3)	BP	\$5,766	\$5,766	\$5,766	\$7,207	\$4,324
Residential Development Tax	(2-4)	BP	\$0	\$0	\$0	\$0	\$0
Housing Trust Fund	(2-5)	BP	\$9,480	\$9,480	\$9,480	\$11,850	\$7,110
Water	(2-6)	BP	\$24,216	\$24,216	\$24,216	\$24,216	\$24,216
Citywide Park Development Impact Fee	(2-7)	BP	\$3,600	\$3,600	\$3,600	\$4,500	\$2,700
Fire Review Fee	(2-8)	BP	\$389	\$389	\$389	\$486	\$292
Subtotal City of Sacramento Fees			\$53,878	\$53,878	\$53,878	\$61,109	\$46,647
North Natomas Fees (Prior to Credits)							
Public Facility Fee	(2-9)	BP	\$192,045	\$106,150	\$151,782	\$152,219	\$108,397
Transit Fee	(2-10)	BP	\$21,768	\$11,215	\$16,820	\$16,820	\$11,544
Public Land Acquisition Fee	(2-11)	BP	\$13,710	\$13,710	\$13,710	\$13,710	\$13,710
Regional Park Acquisition Fee	(2-12)	BP	\$10,600	\$10,600	\$10,600	\$10,600	\$10,600
Refundable Supplemental Drainage Fee	(2-13)	BP	\$5,178	\$5,179	\$5,180	\$5,181	\$5,182
Subtotal North Natomas Fees			\$243,301	\$146,854	\$198,092	\$198,530	\$149,433
Other Agency/Special District Fees							
NBHCP Mitigation Fee	(2-14)	GP	\$16,124	\$16,124	\$16,124	\$16,124	\$16,124
SAFCA CIE Fee (2004/05 - Year 10)	(2-15)	BP	\$4,641	\$4,641	\$4,641	\$5,754	\$3,528
School Mitigation Fee	(2-16)	BP	\$4,080	\$4,080	\$4,080	\$5,100	\$3,060
CSD-1 Sewer Fee	(2-17)	FM	\$11,118	\$11,118	\$11,118	\$11,118	\$11,118
SRCS D Sewer Fee	(2-18)	App.	\$7,200	\$7,200	\$7,200	\$9,000	\$5,400
Subtotal Other Fees			\$43,163	\$43,163	\$43,163	\$47,096	\$39,230
Total Fees			\$340,342	\$243,895	\$295,133	\$306,735	\$235,310
<i>Per Sq. Ft. of Land</i>			<i>\$7.81</i>	<i>\$5.60</i>	<i>\$6.78</i>	<i>\$7.04</i>	<i>\$5.40</i>
<i>Per Building Sq. Ft.</i>			<i>\$28.36</i>	<i>\$20.32</i>	<i>\$24.59</i>	<i>\$20.45</i>	<i>\$26.15</i>

"non res fees"

Note: BP = Building Permit; GP = Grading Permit; FM = Final Map; App. = Application for use of system

Fees do not reflect any applicable credits or

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As of September 2004

Figure G-8**North Natomas Projected Costs of Development
Nonresidential Land Uses
Major Development Impact Fees****All Quadrants and Drainage Basins (1)**

Fee Category	For Notes See Figure G-10	Fees Due	Nonresidential				
			Regional Commercial	EC Commercial	Office EC 30	Office EC 40	Office EC 50
Development Assumptions							
Building Square Feet/Acre			11,228	12,000	10,500	14,000	15,000
F.A.R.			0.26	0.28	0.24	0.32	0.34
Building Value per Sq. Ft.			\$60.06	\$60.06	\$73.60	\$62.51	\$62.51
Fees (2)							
<i>Per Net Acre</i>							
City of Sacramento Fees							
Building Permit	(2-1)	BP	\$4,976	\$5,291	\$5,644	\$6,339	\$6,763
Plan Check	(2-1)	BP	\$4,055	\$4,313	\$4,602	\$5,170	\$5,517
Technology Surcharge	(2-1)	BP	\$361	\$384	\$410	\$460	\$491
Business Operation's Tax	(2-1)	BP	\$270	\$288	\$309	\$350	\$375
Strong Motion Instrumentation Fee	(2-2)	BP	\$142	\$151	\$162	\$184	\$197
Major Street Construction Tax	(2-3)	BP	\$5,395	\$5,766	\$6,182	\$7,001	\$7,501
Residential Development Tax	(2-4)	BP	\$0	\$0	\$0	\$0	\$0
Housing Trust Fund	(2-5)	BP	\$8,870	\$9,480	\$10,395	\$13,860	\$14,850
Water	(2-6)	BP	\$24,216	\$24,216	\$4,720	\$4,720	\$4,720
Citywide Park Development Impact Fee	(2-7)	BP	\$3,368	\$3,600	\$4,305	\$5,740	\$6,150
Fire Review Fee	(2-8)	BP	\$364	\$389	\$417	\$473	\$506
Subtotal City of Sacramento Fees			\$52,017	\$53,878	\$37,147	\$44,297	\$47,071
North Natomas Fees (Prior to Credits)							
Public Facility Fee	(2-9)	BP	\$95,300	\$106,150	\$49,877	\$64,552	\$76,180
Transit Fee	(2-10)	BP	\$9,895	\$112,115	\$4,288	\$5,936	\$7,256
Public Land Acquisition Fee	(2-11)	BP	\$13,710	\$13,710	\$13,710	\$13,710	\$13,710
Regional Park Acquisition Fee	(2-12)	BP	\$10,600	\$10,600	\$10,600	\$10,600	\$10,600
Refundable Supplemental Drainage Fee	(2-13)	BP	\$5,183	\$5,184	\$5,185	\$5,186	\$5,187
Subtotal North Natomas Fees			\$134,688	\$247,759	\$83,660	\$99,984	\$112,933
Other Agency/Special District Fees							
NBHCP Mitigation Fee	(2-14)	GP	\$16,124	\$16,124	\$16,124	\$16,124	\$16,124
SAFCA CIE Fee (2004/05 - Year 10)	(2-15)	BP	\$4,355	\$4,641	\$2,137	\$2,786	\$2,972
School Mitigation Fee	(2-16)	BP	\$3,817	\$4,080	\$3,570	\$4,760	\$5,100
CSD-1 Sewer Fee	(2-17)	FM	\$11,118	\$11,118	\$11,118	\$11,118	\$11,118
SRCSO Sewer Fee	(2-18)	App.	\$6,737	\$7,200	\$12,600	\$16,800	\$18,000
Subtotal Other Fees			\$42,151	\$43,163	\$45,549	\$51,588	\$53,314
Total Fees			\$228,856	\$344,800	\$166,356	\$195,869	\$213,318
<i>Per Sq. Ft. of Land</i>			<i>\$5.25</i>	<i>\$7.92</i>	<i>\$3.82</i>	<i>\$4.50</i>	<i>\$4.90</i>
<i>Per Building Sq. Ft.</i>			<i>\$20.38</i>	<i>\$28.73</i>	<i>\$15.84</i>	<i>\$13.99</i>	<i>\$14.22</i>

"non res fees"

Note: BP = Building Permit; GP = Grading Permit; FM = Final Map; App. = Application for use of system

Fees do not reflect any applicable credits or

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As of September 2004

Figure G-8**North Natomas Projected Costs of Development
Nonresidential Land Uses
Major Development Impact Fees****All Quadrants and Drainage Basins (1)**

Fee Category	For Notes		Nonresidential				
	See Figure G-10	Fees Due	Office EC 65	Office EC 80	Lt. Industrial w/<20% office	Lt. Industrial w/ 20%-50% off	Age-Restricted Convalescent
Development Assumptions							
Building Square Feet/Acre			16,250	20,000	20,000	20,000	13,068
F.A.R.			0.37	0.46	0.46	0.46	0.30
Building Value per Sq. Ft.			\$62.51	\$98.79	\$45.02	\$45.02	\$92.21
Fees (2)							
<i>Per Net Acre</i>							
City of Sacramento Fees							
Building Permit	(2-1)	BP	\$7,293	\$13,809	\$6,510	\$6,510	\$8,578
Plan Check	(2-1)	BP	\$5,951	\$11,282	\$5,311	\$5,311	\$7,002
Technology Surcharge	(2-1)	BP	\$530	\$1,004	\$473	\$473	\$623
Business Operation's Tax	(2-1)	BP	\$406	\$790	\$360	\$360	\$482
Strong Motion Instrumentation Fee	(2-2)	BP	\$213	\$415	\$189	\$189	\$253
Major Street Construction Tax	(2-3)	BP	\$8,126	\$15,806	\$7,203	\$7,203	\$9,640
Residential Development Tax	(2-4)	BP	\$0	\$0	\$0	\$0	\$0
Housing Trust Fund	(2-5)	BP	\$16,088	\$19,800	\$12,400	\$12,400	\$8,102
Water	(2-6)	BP	\$4,720	\$4,720	\$10,360	\$10,360	\$12,108
Citywide Park Development Impact Fee	(2-7)	BP	\$6,663	\$8,200	\$2,600	\$2,600	\$3,920
Fire Review Fee	(2-8)	BP	\$549	\$1,067	\$486	\$486	\$651
Subtotal City of Sacramento Fees			\$50,539	\$76,893	\$45,893	\$45,893	\$51,359
North Natomas Fees (Prior to Credits)							
Public Facility Fee	(2-9)	BP	\$96,268	\$114,036	\$26,510	\$33,520	\$30,731
Transit Fee	(2-10)	BP	\$9,565	\$11,544	\$1,979	\$2,672	\$2,298
Public Land Acquisition Fee	(2-11)	BP	\$13,710	\$13,710	\$13,710	\$13,710	\$13,710
Regional Park Acquisition Fee	(2-12)	BP	\$10,600	\$10,600	\$10,600	\$10,600	\$10,600
Refundable Supplemental Drainage Fee	(2-13)	BP	\$5,188	\$5,189	\$5,190	\$5,191	\$5,192
Subtotal North Natomas Fees			\$135,331	\$155,079	\$57,989	\$65,693	\$62,531
Other Agency/Special District Fees							
NBHCP Mitigation Fee	(2-14)	GP	\$16,124	\$16,124	\$16,124	\$16,124	\$16,124
SAFCA CIE Fee (2004/05 - Year 10)	(2-15)	BP	\$3,204	\$3,899	\$2,930	\$2,930	\$5,038
School Mitigation Fee	(2-16)	BP	\$5,525	\$6,800	\$6,800	\$6,800	\$4,443
CSD-1 Sewer Fee	(2-17)	FM	\$11,118	\$11,118	\$11,118	\$11,118	\$11,118
SRCS D Sewer Fee	(2-18)	App.	\$19,500	\$24,000	\$12,000	\$12,000	\$62,726
Subtotal Other Fees			\$55,471	\$61,941	\$48,972	\$48,972	\$99,449
Total Fees			\$241,340	\$293,913	\$152,853	\$160,557	\$213,339
<i>Per Sq. Ft. of Land</i>			<i>\$5.54</i>	<i>\$6.75</i>	<i>\$3.51</i>	<i>\$3.69</i>	<i>\$4.90</i>
<i>Per Building Sq. Ft.</i>			<i>\$14.85</i>	<i>\$14.70</i>	<i>\$7.64</i>	<i>\$8.03</i>	<i>\$16.33</i>

"non res fees"

Note: BP = Building Permit; GP = Grading Permit; FM = Final
Map; App. = Application for use of system

Fees do not reflect any applicable credits or

**Figure G-9
North Natomas Projected Costs of Development
Nonresidential Land Uses
Estimated Bond Debt and Drainage Fee (or cost)**

As of September 2004

Fee Category	For Notes See Figure G-10	Nonresidential				
		Convenience Commercial	Community Commercial	Village Commercial	Transit Commercial	Highway Commercial
Development Assumptions						
Building Square Feet/Acre		12,000	12,000	12,000	15,000	9,000
F.A.R.		0.28	0.28	0.28	0.34	0.21
Building Value per Sq. Ft.		\$60.06	\$60.06	\$60.06	\$60.06	\$60.06
Estimated Bond Debt/Drainage Fee (3)						
<i>Per Net Acre</i>						
<u>Quadrant 1</u>						
Basin 5						
CFD No. 97-01 Drainage Bond Debt	(3-1)	\$9,781	\$9,781	\$9,781	\$9,781	\$9,781
CFD No. 2 Drainage Bond Debt	(3-2)	\$31,999	\$31,999	\$31,999	\$31,999	\$31,999
Average AD 88-03 FY 02/03 Principal Remaining	(3-3)	\$19,698	\$19,698	\$19,698	\$19,698	\$19,698
SAFCA AD No. 2 Local Project Cost	(3-4)	\$24,175	\$24,175	\$24,175	\$29,915	\$18,435
Subtotal Basin 5 Taxes		\$85,653	\$85,653	\$85,653	\$91,393	\$79,914
Basin 6						
CFD No. 97-01 Drainage Bond Debt	(3-1)	\$9,781	\$9,781	\$9,781	\$9,781	\$9,781
CFD No. 2 Drainage Bond Debt	(3-2)	\$39,293	\$39,293	\$39,293	\$39,293	\$39,293
Average AD 88-03 FY 02/03 Principal Remaining	(3-3)	\$19,698	\$19,698	\$19,698	\$19,698	\$19,698
SAFCA AD No. 2 Local Project Cost	(3-4)	\$24,175	\$24,175	\$24,175	\$29,915	\$18,435
Subtotal Basin 6 Taxes		\$92,947	\$92,947	\$92,947	\$98,687	\$87,208
Basin 9						
Average AD 88-03 FY 02/03 Principal Remaining	(3-3)	\$19,698	\$19,698	\$19,698	\$19,698	\$19,698
SAFCA AD No. 2 Local Project Cost	(3-4)	\$24,175	\$24,175	\$24,175	\$29,915	\$18,435
On Site Local Drainage Cost				<i>Funded Privately</i>		
Subtotal Basin 9 Taxes		\$43,873	\$43,873	\$43,873	\$49,613	\$38,134
<u>Quadrant 2</u>						
Basins 1,2 and 4						
CFD No. 97-01 Drainage Bond Debt	(3-1)	\$9,781	\$9,781	\$9,781	\$9,781	\$9,781
CFD No. 4 Drainage Bond Debt	(3-2)	\$50,386	\$50,386	\$50,386	\$50,386	\$50,386
SAFCA AD No. 2 Local Project Cost	(3-4)	\$24,175	\$24,175	\$24,175	\$29,915	\$18,435
Subtotal Basins 1, 2 & 4 Taxes		\$84,342	\$84,342	\$84,342	\$90,082	\$78,602
Basin 3						
CFD No. 97-01 Drainage Bond Debt	(3-1)	\$9,781	\$9,781	\$9,781	\$9,781	\$9,781
CFD No. 2001-03 Drainage Bond Debt	(3-2)	\$50,386	\$50,386	\$50,386	\$50,386	\$50,386
SAFCA AD No. 2 Local Project Cost	(3-4)	\$24,175	\$24,175	\$24,175	\$29,915	\$18,435
Subtotal Basin 3 Taxes		\$84,342	\$84,342	\$84,342	\$90,082	\$78,602
<u>Quadrant 3</u>						
Basin 8a						
CFD No. 97-01 Drainage Bond Debt	(3-1)	\$6,669	\$6,669	\$6,669	\$6,669	\$6,669
CFD No. 2000-01 Drainage Bond Debt	(3-2)	\$42,758	\$42,758	\$42,758	\$42,758	\$42,758
SAFCA AD No. 2 Local Project Cost	(3-4)	\$24,175	\$24,175	\$24,175	\$29,915	\$18,435
Subtotal Basin 8a Taxes		\$73,602	\$73,602	\$73,602	\$79,342	\$67,862
Basin 8c Tax Zone 2 (Portion in Quad 4)						
CFD No. 97-01 Drainage Bond Debt	(3-1)	\$6,669	\$6,669	\$6,669	\$6,669	\$6,669
CFD No. 99-04 Drainage Bond Debt	(3-2)	\$64,057	\$64,057	\$64,057	\$64,057	\$64,057
SAFCA AD No. 2 Local Project Cost	(3-4)	\$24,175	\$24,175	\$24,175	\$29,915	\$18,435
Subtotal Basin 8c Tax Zone 2 Taxes		\$70,726	\$70,726	\$70,726	\$70,726	\$70,726

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As of September 2004

Figure G-9
North Natomas Projected Costs of Development
Nonresidential Land Uses
Estimated Bond Debt and Drainage Fee (or cost)

Fee Category	For Notes See Figure G-10	Nonresidential				
		Convenience Commercial	Community Commercial	Village Commercial	Transit Commercial	Highway Commercial
Development Assumptions						
Building Square Feet/Acre		12,000	12,000	12,000	15,000	9,000
F.A.R.		0.28	0.28	0.28	0.34	0.21
Building Value per Sq. Ft.		\$60.06	\$60.06	\$60.06	\$60.06	\$60.06
Estimated Bond Debt/Drainage Fee (3)						
<i>Per Net Acre</i>						
<u>Quadrant 4</u>						
Basins 7a & 7b						
CFD No. 97-01 Drainage Bond Debt	(3-1)	\$6,669	\$6,669	\$6,669	\$6,669	\$6,669
SAFCA AD No. 2 Local Project Cost	(3-4)	\$24,175	\$24,175	\$24,175	\$29,915	\$18,435
On Site Local Drainage Cost				<i>Funded Privately</i>		
Subtotal Basins 7a & 7b Taxes		\$30,844	\$30,844	\$30,844	\$36,584	\$25,104
Basin 8b (Drainage Fee Unavailable at this time)						
CFD No. 97-01 Drainage Bond Debt	(3-1)	\$6,669	\$6,669	\$6,669	\$6,669	\$6,669
SAFCA AD No. 2 Local Project Cost	(3-4)	\$24,175	\$24,175	\$24,175	\$29,915	\$18,435
Drainage Fee				<i>Not available at this time</i>		
Subtotal Basin 8b Taxes		\$30,844	\$30,844	\$30,844	\$36,584	\$25,104
Basin 8c Tax Zone 1						
CFD No. 97-01 Drainage Bond Debt	(3-1)	\$6,669	\$6,669	\$6,669	\$6,669	\$6,669
CFD No. 99-04 Drainage Bond Debt	(3-2)	\$74,556	\$74,556	\$74,556	\$74,556	\$74,556
SAFCA AD No. 2 Local Project Cost	(3-4)	\$24,175	\$24,175	\$24,175	\$29,915	\$18,435
Subtotal Basin 8c Tax Zone 1 Taxes		\$81,225	\$81,225	\$81,225	\$81,225	\$81,225

All taxes and assessments shown above do not reflect any credits or reimbursements that may be applied.

Figure G-9
North Natomas Projected Costs of Development
Nonresidential Land Uses
Estimated Bond Debt and Drainage Fee (or cost)

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As of September 2004

Fee Category	For Notes See Figure G-10	Nonresidential				
		Regional Commercial	EC Commercial	Office EC 30	Office EC 40	Office EC 50
Development Assumptions						
Building Square Feet/Acre		11,228	12,000	10,500	14,000	15,000
F.A.R.		0.26	0.28	0.24	0.32	0.34
Building Value per Sq. Ft.		\$60.06	\$60.06	\$73.60	\$62.51	\$62.51
Estimated Bond Debt/Drainage Fee (3)						
<i>Per Net Acre</i>						
<u>Quadrant 1</u>						
Basin 5						
CFD No. 97-01 Drainage Bond Debt	(3-1)	\$9,781	\$9,781	\$9,781	\$9,781	\$9,781
CFD No. 2 Drainage Bond Debt	(3-2)	\$31,999	\$31,999	\$31,999	\$31,999	\$31,999
Average AD 88-03 FY 02/03 Principal Remaining	(3-3)	\$19,698	\$19,698	\$19,698	\$19,698	\$19,698
SAFCA AD No. 2 Local Project Cost	(3-4)	\$22,698	\$24,175	\$11,261	\$14,609	\$15,566
Subtotal Basin 5 Taxes		\$84,176	\$85,653	\$72,739	\$76,087	\$77,044
Basin 6						
CFD No. 97-01 Drainage Bond Debt	(3-1)	\$9,781	\$9,781	\$9,781	\$9,781	\$9,781
CFD No. 2 Drainage Bond Debt	(3-2)	\$39,293	\$39,293	\$39,293	\$39,293	\$39,293
Average AD 88-03 FY 02/03 Principal Remaining	(3-3)	\$19,698	\$19,698	\$19,698	\$19,698	\$19,698
SAFCA AD No. 2 Local Project Cost	(3-4)	\$22,698	\$24,175	\$11,261	\$14,609	\$15,566
Subtotal Basin 6 Taxes		\$91,470	\$92,947	\$80,033	\$83,381	\$84,338
Basin 9						
Average AD 88-03 FY 02/03 Principal Remaining	(3-3)	\$19,698	\$19,698	\$19,698	\$19,698	\$19,698
SAFCA AD No. 2 Local Project Cost	(3-4)	\$22,698	\$24,175	\$11,261	\$14,609	\$15,566
On Site Local Drainage Cost				<i>Funded Privately</i>		
Subtotal Basin 9 Taxes		\$42,396	\$43,873	\$30,959	\$34,307	\$35,264
<u>Quadrant 2</u>						
Basins 1,2 and 4						
CFD No. 97-01 Drainage Bond Debt	(3-1)	\$9,781	\$9,781	\$9,781	\$9,781	\$9,781
CFD No. 4 Drainage Bond Debt	(3-2)	\$50,386	\$50,386	\$50,386	\$50,386	\$50,386
SAFCA AD No. 2 Local Project Cost	(3-4)	\$22,698	\$24,175	\$11,261	\$14,609	\$15,566
Subtotal Basins 1, 2 & 4 Taxes		\$82,865	\$84,342	\$71,428	\$74,776	\$75,733
Basin 3						
CFD No. 97-01 Drainage Bond Debt	(3-1)	\$9,781	\$9,781	\$9,781	\$9,781	\$9,781
CFD No. 2001-03 Drainage Bond Debt	(3-2)	\$50,386	\$50,386	\$50,386	\$50,386	\$50,386
SAFCA AD No. 2 Local Project Cost	(3-4)	\$22,698	\$24,175	\$11,261	\$14,609	\$15,566
Subtotal Basin 3 Taxes		\$82,865	\$84,342	\$71,428	\$74,776	\$75,733
<u>Quadrant 3</u>						
Basin 8a						
CFD No. 97-01 Drainage Bond Debt	(3-1)	\$6,669	\$6,669	\$6,669	\$6,669	\$6,669
CFD No. 2000-01 Drainage Bond Debt	(3-2)	\$42,758	\$42,758	\$42,758	\$42,758	\$42,758
SAFCA AD No. 2 Local Project Cost	(3-4)	\$22,698	\$24,175	\$11,261	\$14,609	\$15,566
Subtotal Basin 8a Taxes		\$72,125	\$73,602	\$60,688	\$64,036	\$64,993
Basin 8c Tax Zone 2 (Portion in Quad 4)						
CFD No. 97-01 Drainage Bond Debt	(3-1)	\$6,669	\$6,669	\$6,669	\$6,669	\$6,669
CFD No. 99-04 Drainage Bond Debt	(3-2)	\$64,057	\$64,057	\$64,057	\$64,057	\$64,057
SAFCA AD No. 2 Local Project Cost	(3-4)	\$22,698	\$24,175	\$11,261	\$14,609	\$15,566
Subtotal Basin 8c Tax Zone 2 Taxes		\$70,726	\$70,726	\$70,726	\$70,726	\$70,726

Figure G-9
North Natomas Projected Costs of Development
Nonresidential Land Uses
Estimated Bond Debt and Drainage Fee (or cost)

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As of September 2004

Fee Category	For Notes See Figure G-10	Nonresidential				
		Regional Commercial	EC Commercial	Office EC 30	Office EC 40	Office EC 50
Development Assumptions						
Building Square Feet/Acre		11,228	12,000	10,500	14,000	15,000
F.A.R.		0.26	0.28	0.24	0.32	0.34
Building Value per Sq. Ft.		\$60.06	\$60.06	\$73.60	\$62.51	\$62.51
Estimated Bond Debt/Drainage Fee (3)						
<i>Per Net Acre</i>						
<u>Quadrant 4</u>						
Basins 7a & 7b						
CFD No. 97-01 Drainage Bond Debt	(3-1)	\$6,669	\$6,669	\$6,669	\$6,669	\$6,669
SAFCA AD No. 2 Local Project Cost	(3-4)	\$22,698	\$24,175	\$11,261	\$14,609	\$15,566
On Site Local Drainage Cost				<i>Funded Privately</i>		
Subtotal Basins 7a & 7b Taxes		\$29,367	\$30,844	\$17,930	\$21,278	\$22,235
Basin 8b (Drainage Fee Unavailable at this time)						
CFD No. 97-01 Drainage Bond Debt	(3-1)	\$6,669	\$6,669	\$6,669	\$6,669	\$6,669
SAFCA AD No. 2 Local Project Cost	(3-4)	\$22,698	\$24,175	\$11,261	\$14,609	\$15,566
Drainage Fee				<i>Not available at this time</i>		
Subtotal Basin 8b Taxes		\$29,367	\$30,844	\$17,930	\$21,278	\$22,235
Basin 8c Tax Zone 1						
CFD No. 97-01 Drainage Bond Debt	(3-1)	\$6,669	\$6,669	\$6,669	\$6,669	\$6,669
CFD No. 99-04 Drainage Bond Debt	(3-2)	\$74,556	\$74,556	\$74,556	\$74,556	\$74,556
SAFCA AD No. 2 Local Project Cost	(3-4)	\$22,698	\$24,175	\$11,261	\$14,609	\$15,566
Subtotal Basin 8c Tax Zone 1 Taxes		\$81,225	\$81,225	\$81,225	\$81,225	\$81,225

All taxes and assessments shown above do not reflect any credits or reimbursements that may be applied.

Figure G-9
North Natomas Projected Costs of Development
Nonresidential Land Uses
Estimated Bond Debt and Drainage Fee (or cost)

As of September 2004

Fee Category	For Notes See Figure G-10	Nonresidential				
		Office EC 65	Office EC 80	Lt. Industrial w/<20% office	Lt. Industrial w/ 20%-50% off	Age-Restricted Convalescent
Development Assumptions						
Building Square Feet/Acre		16,250	20,000	20,000	20,000	13,068
F.A.R.		0.37	0.46	0.46	0.46	0.30
Building Value per Sq. Ft.		\$62.51	\$98.79	\$45.02	\$45.02	\$92.21
Estimated Bond Debt/Drainage Fee (3)						
<i>Per Net Acre</i>						
Quadrant 1						
Basin 5						
CFD No. 97-01 Drainage Bond Debt	(3-1)	\$9,781	\$9,781	\$9,781	\$9,781	\$9,781
CFD No. 2 Drainage Bond Debt	(3-2)	\$31,999	\$31,999	\$31,999	\$31,999	\$31,999
Average AD 88-03 FY 02/03 Principal Remaining	(3-3)	\$19,698	\$19,698	\$19,698	\$19,698	\$19,698
SAFCA AD No. 2 Local Project Cost	(3-4)	\$16,761	\$20,349	\$15,351	\$15,351	\$5,655
Subtotal Basin 5 Taxes		\$78,239	\$81,827	\$76,829	\$76,829	\$67,133
Basin 6						
CFD No. 97-01 Drainage Bond Debt	(3-1)	\$9,781	\$9,781	\$9,781	\$9,781	\$9,781
CFD No. 2 Drainage Bond Debt	(3-2)	\$39,293	\$39,293	\$39,293	\$39,293	\$39,293
Average AD 88-03 FY 02/03 Principal Remaining	(3-3)	\$19,698	\$19,698	\$19,698	\$19,698	\$19,698
SAFCA AD No. 2 Local Project Cost	(3-4)	\$16,761	\$20,349	\$15,351	\$15,351	\$5,655
Subtotal Basin 6 Taxes		\$85,533	\$89,121	\$84,123	\$84,123	\$74,427
Basin 9						
Average AD 88-03 FY 02/03 Principal Remaining	(3-3)	\$19,698	\$19,698	\$19,698	\$19,698	\$19,698
SAFCA AD No. 2 Local Project Cost	(3-4)	\$16,761	\$20,349	\$15,351	\$15,351	\$5,655
On Site Local Drainage Cost				<i>Funded Privately</i>		
Subtotal Basin 9 Taxes		\$36,459	\$40,047	\$35,049	\$35,049	\$25,353
Quadrant 2						
Basins 1,2 and 4						
CFD No. 97-01 Drainage Bond Debt	(3-1)	\$9,781	\$9,781	\$9,781	\$9,781	\$9,781
CFD No. 4 Drainage Bond Debt	(3-2)	\$50,386	\$50,386	\$50,386	\$50,386	\$50,386
SAFCA AD No. 2 Local Project Cost	(3-4)	\$16,761	\$20,349	\$15,351	\$15,351	\$5,655
Subtotal Basins 1, 2 & 4 Taxes		\$76,928	\$80,516	\$75,518	\$75,518	\$65,822
Basin 3						
CFD No. 97-01 Drainage Bond Debt	(3-1)	\$9,781	\$9,781	\$9,781	\$9,781	\$9,781
CFD No. 2001-03 Drainage Bond Debt	(3-2)	\$50,386	\$50,386	\$50,386	\$50,386	\$50,386
SAFCA AD No. 2 Local Project Cost	(3-4)	\$16,761	\$20,349	\$15,351	\$15,351	\$5,655
Subtotal Basin 3 Taxes		\$76,928	\$80,516	\$75,518	\$75,518	\$65,822
Quadrant 3						
Basin 8a						
CFD No. 97-01 Drainage Bond Debt	(3-1)	\$6,669	\$6,669	\$6,669	\$6,669	\$6,669
CFD No. 2000-01 Drainage Bond Debt	(3-2)	\$42,758	\$42,758	\$42,758	\$42,758	\$42,758
SAFCA AD No. 2 Local Project Cost	(3-4)	\$16,761	\$20,349	\$15,351	\$15,351	\$5,655
Subtotal Basin 8a Taxes		\$66,188	\$69,776	\$64,778	\$64,778	\$55,082
Basin 8c Tax Zone 2 (Portion in Quad 4)						
CFD No. 97-01 Drainage Bond Debt	(3-1)	\$6,669	\$6,669	\$6,669	\$6,669	\$6,669
CFD No. 99-04 Drainage Bond Debt	(3-2)	\$64,057	\$64,057	\$64,057	\$64,057	\$64,057
SAFCA AD No. 2 Local Project Cost	(3-4)	\$16,761	\$20,349	\$15,351	\$15,351	\$5,655
Subtotal Basin 8c Tax Zone 2 Taxes		\$70,726	\$70,726	\$70,726	\$70,726	\$70,726

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As of September 2004

Figure G-9
North Natomas Projected Costs of Development
Nonresidential Land Uses
Estimated Bond Debt and Drainage Fee (or cost)

Fee Category	For Notes See Figure G-10	Nonresidential				
		Office EC 65	Office EC 80	Lt. Industrial w/<20% office	Lt. Industrial w/ 20%-50% off	Age-Restricted Convalescent
Development Assumptions						
Building Square Feet/Acre		16,250	20,000	20,000	20,000	13,068
F.A.R.		0.37	0.46	0.46	0.46	0.30
Building Value per Sq. Ft.		\$62.51	\$98.79	\$45.02	\$45.02	\$92.21
Estimated Bond Debt/Drainage Fee (3)						
<i>Per Net Acre</i>						
Quadrant 4						
Basins 7a & 7b						
CFD No. 97-01 Drainage Bond Debt	(3-1)	\$6,669	\$6,669	\$6,669	\$6,669	\$6,669
SAFCA AD No. 2 Local Project Cost	(3-4)	\$16,761	\$20,349	\$15,351	\$15,351	\$5,655
On Site Local Drainage Cost				<i>Funded Privately</i>		
Subtotal Basins 7a & 7b Taxes		\$23,430	\$27,018	\$22,020	\$22,020	\$12,324
Basin 8b (Drainage Fee Unavailable at this time)						
CFD No. 97-01 Drainage Bond Debt	(3-1)	\$6,669	\$6,669	\$6,669	\$6,669	\$6,669
SAFCA AD No. 2 Local Project Cost	(3-4)	\$16,761	\$20,349	\$15,351	\$15,351	\$5,655
Drainage Fee				<i>Not available at this time</i>		
Subtotal Basin 8b Taxes		\$23,430	\$27,018	\$22,020	\$22,020	\$12,324
Basin 8c Tax Zone 1						
CFD No. 97-01 Drainage Bond Debt	(3-1)	\$6,669	\$6,669	\$6,669	\$6,669	\$6,669
CFD No. 99-04 Drainage Bond Debt	(3-2)	\$74,556	\$74,556	\$74,556	\$74,556	\$74,556
SAFCA AD No. 2 Local Project Cost	(3-4)	\$16,761	\$20,349	\$15,351	\$15,351	\$5,655
Subtotal Basin 8c Tax Zone 1 Taxes		\$81,225	\$81,225	\$81,225	\$81,225	\$81,225

"non res taxes"

All taxes and assessments shown above do not reflect any credits or reimbursements that may be applied.

Figure G-10
North Natomas Projected Costs of Development
Notes

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- (1) Quadrant 1 includes land south of Del Paso Road and east of I-5, which has funded a portion of the facilities in existing A.D. (A.D. 88-03).
Quadrant 2 includes land north of Del Paso Road and east of I-5 and is excluded from A.D. 88-03.
Quadrant 3 includes land north of Del Paso Road and west of I-5 and is excluded from A.D. 88-03.
Quadrant 4 includes land south of Del Paso Road and west of I-5 and is excluded from A.D. 88-03.
- (2) Building Permit fees include all existing City/County fees, school mitigation fees, and project-specific financing.
 - (2-1) Building permit, plan check, technology surcharge, and business license fee are calculated based on the City fee schedule.
 - (2-2) The seismic motion instrumentation fee is 0.01% of the building valuation for residential development and 0.021% of the building valuation for nonresidential development.
 - (2-3) The Major Street Construction Tax is based on 0.8% of the building valuation.
 - (2-4) One time tax for residential development based on \$385 for a 3 bedroom unit for low and medium density and \$315 for a two bedroom unit for high density.
 - (2-5) The Housing Trust Fund is based on Chapter 17.188 of the City Code. The fees range from \$0.27 per sq. ft. to \$0.99 per sq. ft. depending on the land use.
 - (2-6) The water fee varies by meter size. For a low- and medium-density residential unit, it is assumed a 1-inch meter installation fee of \$385 plus a water system fee of \$2,168. The fee for a high-density residential unit it is assumed 75% of the low- and medium-density fee. Nonresidential development fees assume two meters, one for domestic use and one for irrigation.
 - (2-7) The citywide park development impact fee was created to fund development of parks in new development areas in the City. Fee went into effect November 17, 1999, and was last updated in September 2004; new fee rates will be effective October 24, 2004.
 - (2-8) The fire review fee is administered and collected by the applicable fire district. The fee shown, 0.054% of the building valuation, is based on the rate for new construction in the City.
 - (2-9) The PFF funds facilities that may be partially funded through bonds and paid on an annual basis through special taxes or assessments with a credit to the fee. Items include roads, freeway improvements, parks, fire stations, library, police substation, landscaping, and planning studies.
 - (2-10) Based on funding for light rail improvements, excluding land funded in Land Acquisition Program.
 - (2-11) The Public Facilities Land Acquisition fee for residential development is based on a fee per unit for each different lot size. The fee for nonresidential development is \$13,710 per net acre. Credits may be applied to reduce the fee.
 - (2-12) The Regional Park Land Acquisition fee for residential development is based on \$10,600 per net acre. Credits may be applied to reduce the fee.
 - (2-13) This fee will be fully refundable, with interest, after the sale of CFD No. 97-01 Series D bonds, which is anticipated to occur in Fiscal Year 2006-07. After this time, this fee will no longer be applicable.
 - (2-14) Based on the 2004 fee of \$16,124 per gross acre disturbed and **paid at grading permit**.
 - (2-15) The SAFCA CIEF is based on the FY 2004/2005 year 10 fee, which increases annually.
 - (2-16) Based on the Natomas Unified School District fee of \$3.33 per residential sq. ft. for single family and multifamily development and \$0.34 per nonresidential sq. ft. Some portions of Quadrant 2 are served by another school district and may have school fees different from those shown here.
 - (2-17) The CSD-1 sewer fee is \$11,118 per acre for residential subdivisions, multifamily development, and nonresidential development.
 - (2-18) The SRCSD sewer fee for residential and nonresidential development is \$6,000 per ESD; there is 1 ESD per single-family unit and 0.75 ESD per multifamily unit. ESDs for nonresidential development vary by use.
- (3) The estimated bond debt is either an assessment or special tax that is paid by the property owner. The amounts shown equal total estimated bond debt for a particular unit or nonresidential project. It is important to note that this amount may not equal the exact prepayment amount for each district.
 - (3-1) Based on Attachment 3 in the tax formula for CFD No. 97-01.
 - (3-2) CFD No. 2 funds drainage in Basins 5 and 6. CFD No. 4 funds drainage in Basins 1, 2, and 4. CFD No. 2000-01 funds drainage in Basin 8a. CFD No. 99-04 funds drainage in Basin 8c. CFD No. 2001-03 funds drainage in Basin 3. Bond debt for each is based on estimated prepayment amounts in the tax formula for each district.
 - (3-3) The majority of Quadrant 1 has an existing assessment district (AD No. 88-03) which funded some roadway, water and sewer improvements. It also funded right-of-way and easement acquisition which is not included in the estimates for the other three quadrants. The assessment varies by parcel and is based on the average per acre bond debt.
 - (3-4) Reflects the present value of the current annual assessment for the remaining term of bonds (21 years remaining in FY 2004-05). Fiscal Year 2004-05).

APPENDIX H

MAJOR ROADWAY FUNDING

BACKGROUND

Funding for major roads (roads including four or more travel lanes) comes from two primary sources; the North Natomas Public Facilities Fee (NNPFF) and the Major Streets Construction Tax (MSCT). Additional funding for excess land dedicated for roads comes from the North Natomas Land Acquisition Program (NNLAP).

Developers who advance fund roadway improvements will receive reimbursements from the NNPFF and the MSCT. NNPFF funding for major roads is available through credits and reimbursements. MSCT funding is available only through reimbursements. The City will determine the reimbursement from each funding source when the project is complete based on the totals shown for each of the road segments in the North Natomas Financing Plan.

The North Natomas Financing Plan outlines the conditions and restrictions that apply to major road construction and the credit/reimbursement procedure. The following highlights two key components related to the total amount eligible for credit or reimbursement. The estimated costs in the Financing Plan will be updated periodically to reflect actual costs.

- **Developer Funding Multiple Road Segments**

When funding multiple road segments, if some segment costs are completed at a greater cost than shown in **Appendix B** of the Financing Plan, these costs may be recovered if other segment costs come in under their respective cost estimates.

- **Developer Funding a Single Road Segment**

When a developer funds one road segment that is over the budget identified in **Appendix B**, the developer will only receive credit or reimbursement up to the amount identified for that road segment.

ROADWAY FUNDING EXAMPLE

The calculations and descriptions in this appendix are based on one example from the North Natomas Financing Plan. **Figure H-1** shows the estimated total costs for a segment of road based on the four-lane roadway cross section shown in **Figure H-2**.

The total costs of \$2.3 million for this road segment will be funded by the NNPFF and the MSCT. The MSCT will reimburse developers up to a certain percentage of the total surface costs for each particular road. The percentages vary by roadway section and are shown in **Appendix B** the North Natomas Financing Plan for each major road segment. The NNPFF covers that portion of the total road segment costs not funded by the MSCT. **Figure H-3** summarizes the amount of funding from each source for this road segment.

Figure H-1
EAST COMMERCE WAY
Club Center Dr to Del Paso Rd
Typical Street and Utility Cost Per Centerline Foot

SAMPLE

Segment 9

Roadway Section: **B** 6-Lane Roadway
 Length: **6560** feet
 Width: **136** feet
 Roadway Excavation Depth: **2** feet
 Landscape Quality Level: **B**
 Phase 2 Length
 Phase 3 Length

Constructed by: **Developer**

ITEM #	ITEM	QUANTITY	UNIT	UNIT COST*	TOTAL ITEM COST	9% CONTINGENCY 20% MANAGEMENT	TOTAL COST PER CL FOOT
Surface Costs:							
1	Mobilization, Clearing & Grubbing	136.00	SF	\$ 0.34	\$ 45.95	\$ 13.32	\$ 59.27
2	Earthwork	10.07	CY	\$ 2.82	\$ 28.36	\$ 8.23	\$ 36.59
3	Pavement (6" AC/18" AB)	78.00	SF	\$ 3.38	\$ 263.53	\$ 76.42	\$ 339.95
4	Curb & Gutter No. 4	2.00	LF	\$ 14.64	\$ 29.28	\$ 8.49	\$ 37.77
5	Curb No. 14	2.00	LF	\$ 16.89	\$ 33.79	\$ 9.80	\$ 43.58
6	PCC Sidewalk	12.00	SF	\$ 4.50	\$ 54.06	\$ 15.68	\$ 69.73
7	Street Lighting	0.01	EA	\$ 3,434.84	\$ 34.35	\$ 9.96	\$ 44.31
Subtotal Surface Costs:							\$ 631.21
Underground Costs:							
8	Storm Drain System - 18"	1.00	LF	\$ 67.57	\$ 67.57	\$ 19.60	\$ 87.17
9	Sanitary Sewer System - 10"	1.00	LF	\$ 56.31	\$ 56.31	\$ 16.33	\$ 72.64
10	Water System - 12"	1.00	LF	\$ 45.05	\$ 45.05	\$ 13.06	\$ 58.11
Subtotal Underground Costs:							\$ 217.92
Total Construction Cost:							\$ 849.12
Habitat Conservation Costs:							
11	Habitat Conservation Plan**	0.00624	AC	\$ 11,962.00	\$ 74.69		\$ 74.69
TOTAL ESTIMATED ROADWAY PROJECT & HCP COST PER CENTERLINE FOOT:							\$ 923.82
Landscaping Costs:							
12	Landscaping	40.67	SF	4.00	\$ 162.68	\$ 47.18	\$ 209.86
TOTAL ESTIMATED ROADWAY & HCP COST OF THIS SEGMENT:							\$ 6,060,228.80
OVERWIDTH REIMBURSEMENT (32% OF SURFACE COSTS):							\$ 1,325,028.23
NET ROADWAY & HCP COST (ESTIMATED COST MINUS OVERWIDTH REIMBURSEMENT):							\$ 4,735,200.57
TOTAL ESTIMATED LANDSCAPING COST OF THIS SEGMENT:							\$ 1,376,663.23
TOTAL ESTIMATED ROADWAY, HCP, & LANDSCAPING COST INCLUDED IN THE PUBLIC FACILITIES FEE (PFF) PROGRAM:							\$ 6,111,863.81

PFF PAID TO DATE: _____
 TOTAL PFF LEFT TO PAY: **\$ 6,111,863.81**

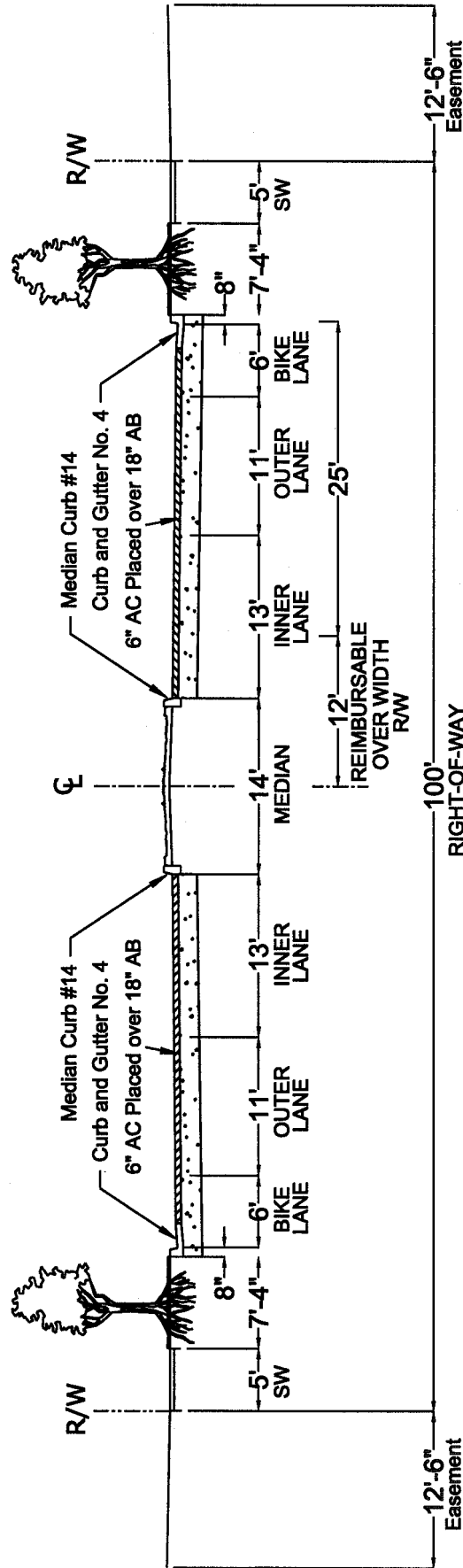
* Estimated costs include appurtenances and other items that are a part of the ultimate road segment. Estimated costs do not include interim items, private utility or joint trench costs, or items included in other fee programs.

** Construction timing necessitates a premium HCP fee.

Figure H-2

NORTH NATOMAS ROAD SEGMENT

SECTION A: FOUR-LANE ROADWAY



- TOTAL RIGHT-OF-WAY WIDTH = 100'
- TOTAL PAVEMENT WIDTH = 56'
- TOTAL LANDSCAPED WIDTH = 28.67'
- REIMBURSABLE OVER WIDTH RIGHT-OF-WAY = 24'
- OVER WIDTH REIMBURSEMENT SHARE = 20% OF SURFACE COSTS
- JOINT TRENCH COSTS ARE NOT INCLUDED IN THE PUBLIC FACILITIES FINANCE PROGRAM.
- UNDERGROUND COST INCLUDES SERVICE LINES FOR STORM DRAIN (18" AND BELOW), SEWER (10" AND BELOW), WATER (12" AND BELOW) AND APPURTENANCES.

Figure H-3
Major Road Funding Sources
Example—“Snowy Egret Way”—Section A: Four-Lane Roadway

Item	Funding Source		Total
	Major Street Construction Tax	North Natomas Public Facilities Fee	
Surface Costs [1]	\$293,263	\$1,173,056	\$1,466,319
Underground Costs	\$0	\$701,684	\$701,684
Landscaping Costs	\$0	\$391,294	\$391,294
Habitat Conservation Plan	\$0	\$41,892	\$41,892
Total Costs	\$293,263	\$2,307,925	\$2,601,189

[1] 20% of surface costs funded by MSCT; 80% funded by NNPF.

In this example, MSCT revenues will reimburse the developer up to 20 percent of the surface costs (\$293,263). The remaining 80 percent of surface costs plus 100 percent of underground, landscaping and habitat conservation costs will be funded by NNPF revenues (\$2,307,925).

The percentage of surface costs funded by MSCT revenues is shown on each individual road segment worksheet as “Overwidth Reimbursement—(20% of surface costs).” This percentage varies for each road segment based upon the roadway cross section applicable to that road segment.