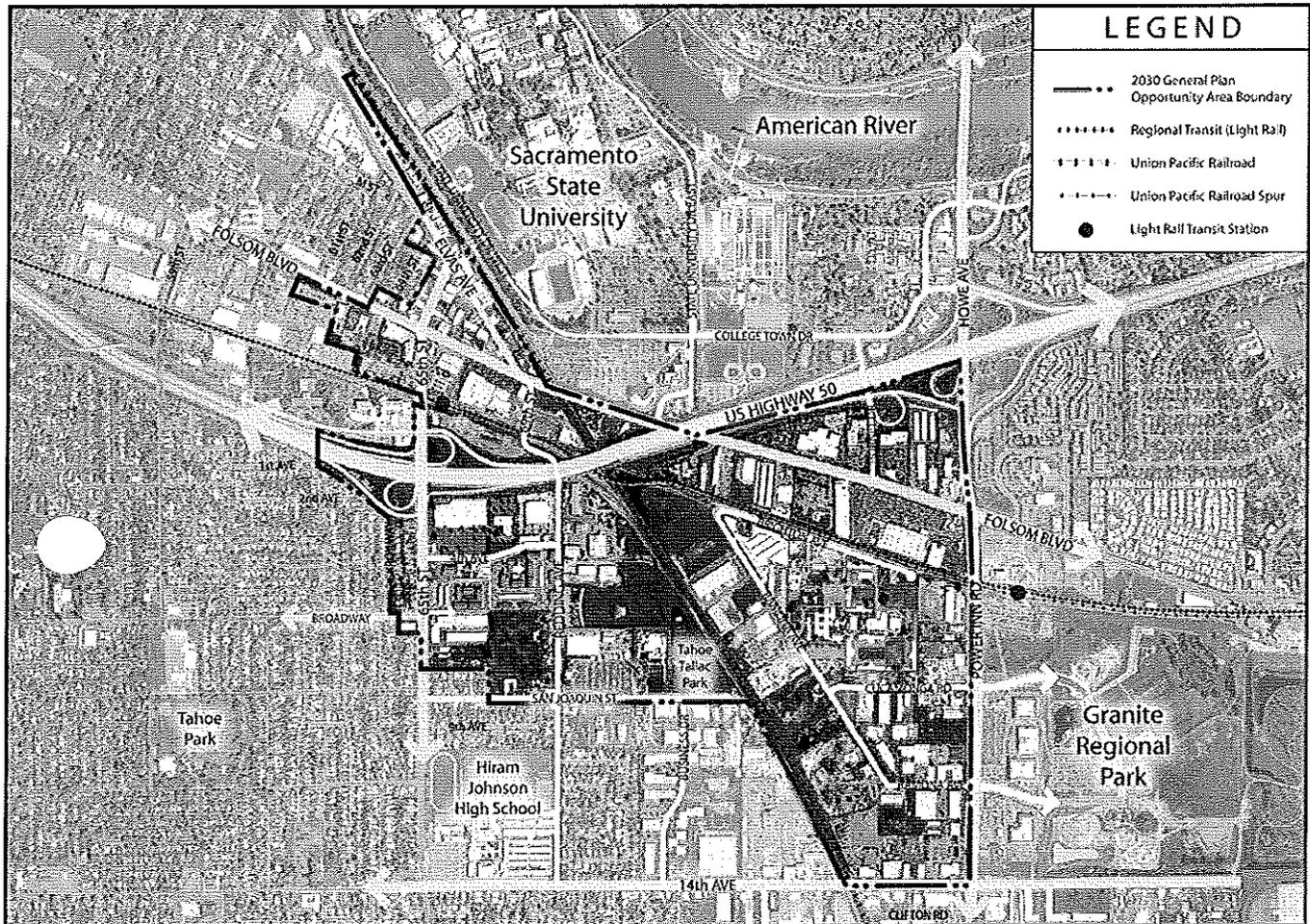


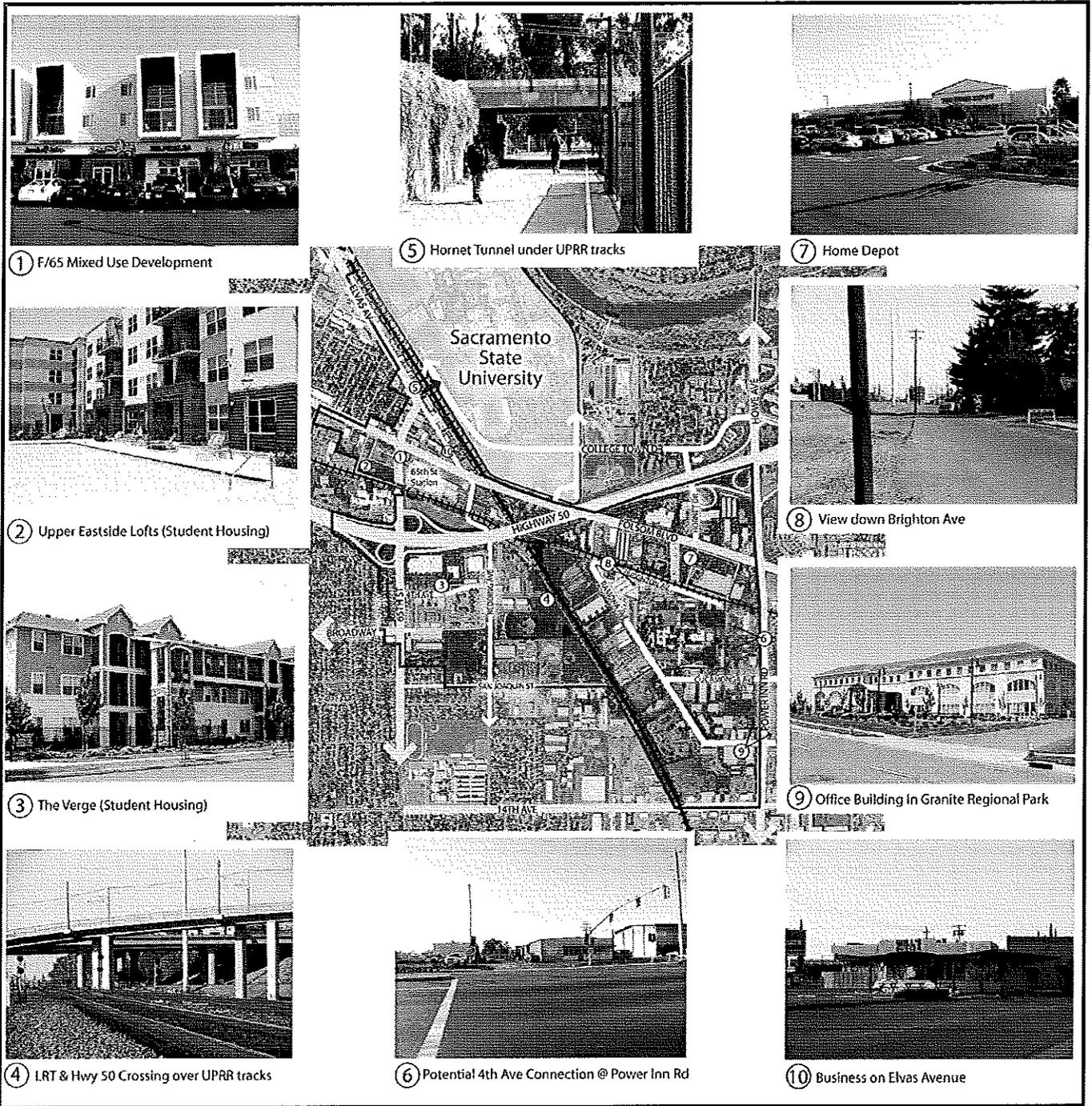
### Existing Conditions

In the early 1900's, the 65th Street/University Village Opportunity Area was primarily agricultural land, and was sparsely developed with a few homes. The construction of the Southern Pacific Railroad (now owned by the Union Pacific Railroad) and later US Highway 50 found the area situated along a busy industrial corridor. Today the Opportunity Area is centrally located to a variety of transportation facilities and corridors, including the University/65th Street and Power Inn Light Rail Stations, US Highway 50, Folsom Boulevard, Broadway Avenue, and Power Inn Road. Major employers in and around the area include Sacramento State, Sacramento Municipal Utility District (SMUD), and State and County offices located in Granite Regional Park. Surrounding the Opportunity Area are the established residential neighborhoods of East Sacramento, Tahoe Park, Tahoe Park East, Colonial Manor, and College-Glen. Hiram Johnson High School is located just south of the Opportunity Area, at the intersection of 65th Street and 14th Avenue.



**Figure FB-5**  
**Existing Conditions**

FRUITRIDGE BROADWAY COMMUNITY PLAN



① F/65 Mixed Use Development

⑤ Hornet Tunnel under UPRR tracks

⑦ Home Depot

② Upper Eastside Lofts (Student Housing)

⑧ View down Brighton Ave

③ The Verge (Student Housing)

⑨ Office Building in Granite Regional Park

④ LRT & Hwy 50 Crossing over UPRR tracks

⑥ Potential 4th Ave Connection @ Power Inn Rd

⑩ Business on Elvas Avenue

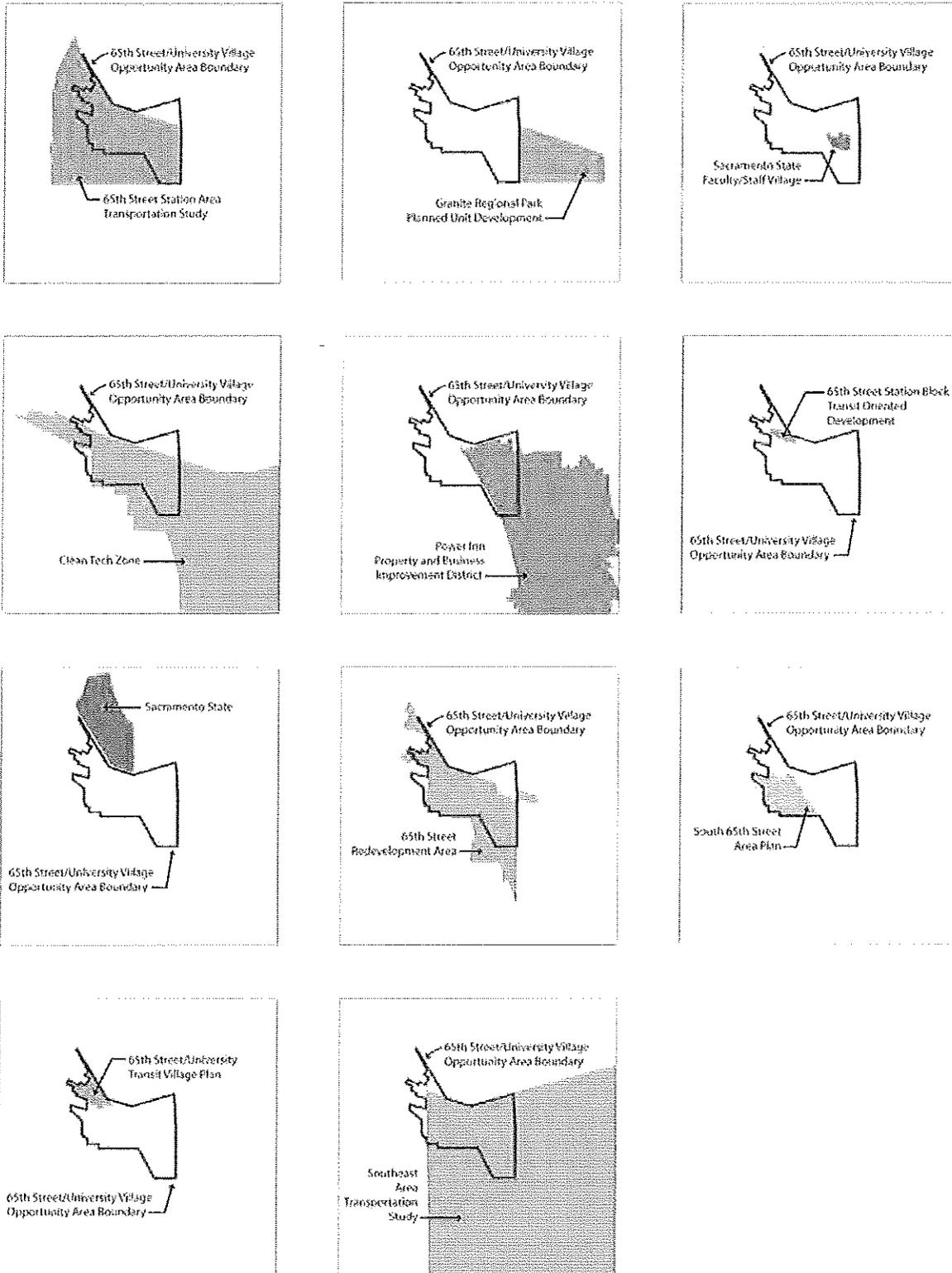
Figure FB-6  
Existing Conditions: Site Photos

### ***Relevant Plans, Studies, Projects, and Districts***

As shown in Figure FB-7, the 65th Street area has been the subject of numerous planning efforts. The majority of these plans and studies have resulted in adopted or approved plans that will continue to guide the design and development of each respective study area. The relevant plans, studies, projects, and districts are listed and summarized in further detail as follows:

- 65th Street Station Area Transportation Study (ongoing)
- Ramona Avenue Extension and Folsom Boulevard Widening Project (ongoing)
- Sac State Tram Project (ongoing)
- Granite Regional Park Planned Unit Development
- Sacramento State Faculty/Staff Village Project (ongoing)
- Clean Technology Zone
- Power Inn Property and Business Improvement District
- 65th Street Pedestrian and Bicycle Accessibility Study (2006)
- 65th Street Station Block Transit-Oriented Development (2006)
- Sacramento State Destination 2010 Initiative (2004)
- 65th Street Redevelopment Area (2004)
- South 65th Street Area Plan (2004)
- 65th Street/University Transit Village Plan Infrastructure Needs Assessment (2004)
- Transit for Livable Communities Study (2002)
- 65th Street/University Transit Village Plan (2002)
- Southeast Area Transportation Study (1999)

**FRUITRIDGE BROADWAY COMMUNITY PLAN**



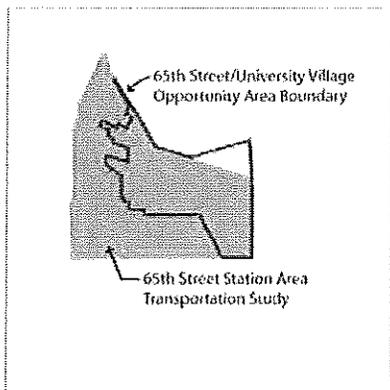
**Figure FB-7**  
**Relevant Plans, Studies, Projects, and Districts**



### 65TH STREET STATION AREA TRANSPORTATION STUDY

The 65th Street Station Area Study (see Figure FB-8) is a transportation planning project that began in late 2007 and will continue into 2009. The primary goal of the study is the preparation of an overall circulation network that is feasible and supportive of the goals and vision for the 65th/University Transit Village and South 65th Street Area Plans. The challenge for the project is to create a circulation framework that supports transit-oriented development, walking, biking, and the use of transit, while accommodating regional transportation needs. The project specifically will:

- Review previous plans to determine their ability to create a pedestrian-friendly transit village.
- Integrate land use and circulation to support transit-oriented development.
- Prepare a Smart Growth-oriented circulation plan that accommodates future growth in the neighborhoods east of the UPRR tracks and south of US Highway 50.
- Develop an overall circulation plan that integrates and connects the various neighborhoods and destinations in and around the study area.
- Prepare a phasing and funding strategy for infrastructure improvements.



**Figure FB-8**  
**65th Street Station Area**  
**Transportation Study**

### RAMONA AVENUE EXTENSION AND FOLSOM BOULEVARD WIDENING PROJECT

The City of Sacramento has embarked (as of August 2008) on the second and final phase of a project that is studying and designing the extension of Ramona Avenue from Brighton Avenue to Folsom Boulevard and the widening of Folsom Boulevard from the existing UPRR overhead structure to the Route 50 overcrossing structure. The first phase of the project included a technical memorandum to define the project scope, limit, and cost. The second phase of the project will prepare the final design and the associated environmental documents.

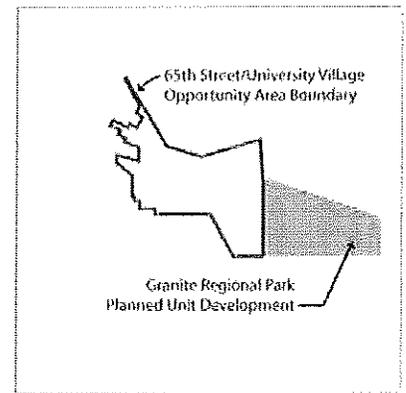
### SACRAMENTO STATE TRAM

Sacramento State is developing the Sac State Tram Project, which will provide a loop around the 300-acre campus and link to Regional Transit's 65th Street Light Rail Station. The Sac State Tram will provide faculty, staff and students and the community at large with a safe and viable mass transit alternative to enter and leave the campus. Once in operation, the Sac State Tram will result in less congestion on area roads and freeways and fewer vehicle miles traveled in our region.

## FRUITRIDGE BROADWAY COMMUNITY PLAN

### GRANITE REGIONAL PARK PLANNED UNIT DEVELOPMENT

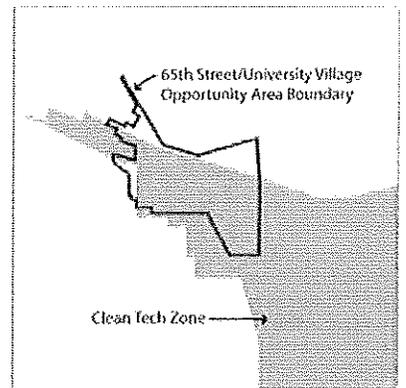
Granite Regional Park is a Planned Unit Development (PUD) comprised of approximately 260 acres. The PUD (see Figure FB-9) includes a 120-acre office park with 3 million square feet of office space, supporting retail and light industrial development, and a 142-acre regional park. Granite Regional Park is served by light rail and bus service and offers the opportunity for large office development and housing to locate near light rail and the US Highway 50 corridor.



**Figure FB-9**  
**Granite Regional Park PUD**

### CLEAN TECHNOLOGY ZONE (FORMERLY FLORIN-PERKINS ENTERPRISE ZONE)

The City and County Economic Development Departments and the Sacramento Housing and Redevelopment Agency (SHRA) are offering incentives to help build and/or expand local businesses that are located in the state designated Clean Technology Zone (see Figure FB-10). By participating in the Clean Technology Zone program, companies may be eligible for certain tax credits and benefits intended to create financial advantages. In addition to state tax incentives, local agencies may be able to refer qualified employees, provide expedited permits, provide technical assistance, and provide access to low-interest loans for businesses that recycle their byproduct into their manufacturing process.

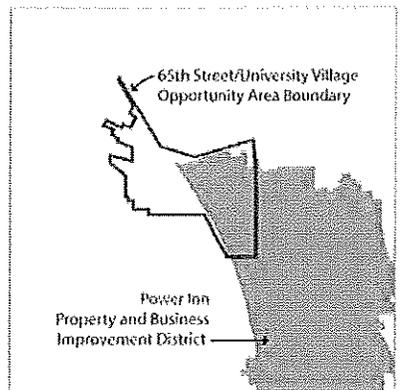


**Figure FB-10**  
**Clean Technology Zone**

### POWER INN PROPERTY AND BUSINESS IMPROVEMENT DISTRICT

The Power Inn Area Property and Business Improvement District (PBID) was formed in 2006 by City Council action to help improve the commercial/industrial corridor along Power Inn Road (see Figure FB-11). The assessment levied on property within the Power Inn PBID will provide funding for advocacy and communications, security coordination, maintenance and beautification, and economic development and marketing services above and beyond those currently provided by the City of Sacramento.

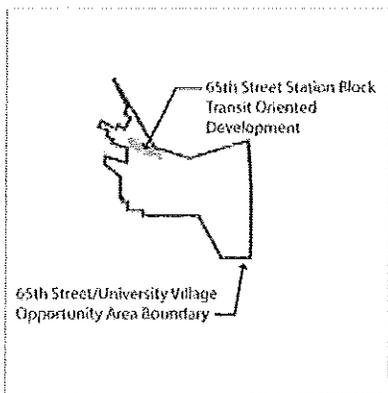
Called the Power Inn Alliance, this PBID is a coalition of over 600 property and business owners in a six square mile area that contains over 2,000 businesses. The Power Inn Alliance also has the largest amount of available office space and buildable land with ready access to freeways, rail, and the Port of Sacramento.



**Figure FB-11**  
**Power Inn PBID**

### 65th STREET PEDESTRIAN AND BICYCLE ACCESSIBILITY STUDY (AUGUST 2006)

This study recognizes that increased development south of US Highway 50 will increase the number of pedestrians and bicycles using 65th Street to travel to the Light Rail Station, the 65th Street/University Transit Village, and/or Sacramento State. The study proposed pedestrian and bicycle improvements for 65th Street from Broadway to just south of the Light



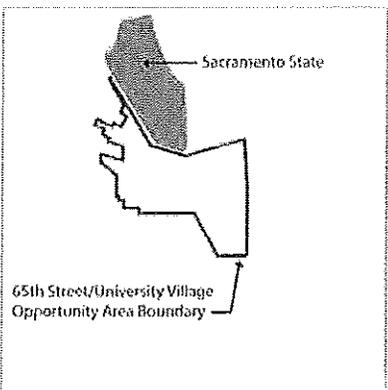
**Figure FB-12**

**65th Street Station Block TOD**

Rail Transit Station. Improvements included the construction of separated sidewalks, the provision of bicycle lanes in both directions, and the installation of landscaping.

**65TH STREET STATION BLOCK TRANSIT ORIENTED DEVELOPMENT**

This was the first project to result from the 65th Street/University Transit Village Plan (see Figure FB-12). The purpose of the Station Block study was to determine how to develop several adjacent parcels between Folsom Boulevard, Q Street, 65th Street, and 67th Street. This study resulted in conceptual development recommendations and a development strategy for the station block area.



**Figure FB-13**

**Sacramento State Campus**

**SACRAMENTO STATE DESTINATION 2010 (2004)**

In the spring of 2004, Sacramento State (see Figure FB-13) launched an initiative called Destination 2010. The goal of this initiative is to transform Sacramento State into a premier metropolitan university and destination campus, attracting prospective students and employees throughout the western United States. Sacramento State already directly and indirectly contributes more than \$900 million to the Sacramento region’s economy, so their growing role as a regional partner is critical. The four overarching goals of Sacramento State’s Destination 2010 initiative are discussed below.

**Goal: Foster Excellent Academic and Student Programs**

Sacramento State will earn a reputation as a destination campus by building a strong academic program, making student welfare a priority, and providing a cherished campus-community experience. The University will aim to foster excellence in academic and student programs by:

- Recognizing diversity as a vital part of academic and campus community life
- Recruiting and retaining the best faculty
- Assessing and strengthening academic and related student offerings
- Utilizing the latest and best teaching and learning technologies
- Providing comprehensive student services and programs

**Goal: Build a Welcoming Campus**

Sacramento State will strive to make its campus a source of regional pride and a place frequently mentioned and often visited by a significant portion of the region’s residents. Access to the campus will be easy and enjoyable for visitors, as well as for students, faculty, and staff. The University will build a welcoming campus by:

## FRUITRIDGE BROADWAY COMMUNITY PLAN

- Developing beautiful and inviting grounds and facilities
- Becoming a regional event destination
- Offering public-friendly dining and retail facilities on campus

### Goal: Create a Dynamic Physical Environment

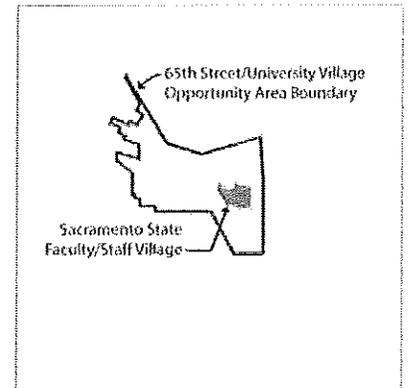
Sacramento State will enhance its campus by creating a residential and community feeling on campus; developing affordable housing and daycare opportunities for faculty, staff and students; building state-of-the-art campus-life facilities; providing excellent academic facilities and support centers; planning effectively and improving infrastructure; and creating an open and more systematic connection to areas surrounding the campus.

### Goal: Develop Community Support

Sacramento State will raise the bar in communicating its profile of excellence to the public within and beyond the Sacramento region. Sacramento State seeks to strengthen its base of advocates and to continue playing an active role in regional development. A goal is to gain widespread support from a broad spectrum of potential donors, including 180,000 alumni.

## SACRAMENTO STATE FACULTY/STAFF VILLAGE

The project site for the Sacramento State Faculty/Staff Village (see Figure FB-14) has been acquired by Sacramento State and is located on the former California Youth Authority site on Ramona Avenue. The plans for the village provide up to 450 faculty and staff residences, community-serving retail, and services such as child care and a park, all in close proximity to campus.

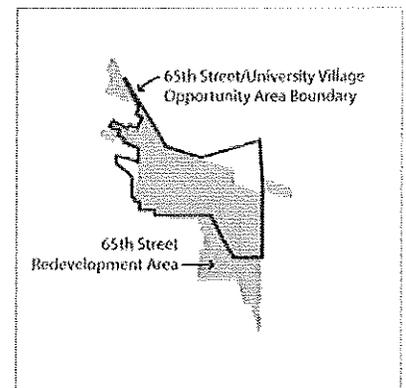


**Figure FB-14**  
**Sacramento State Faculty/Staff Village**

## 65TH STREET REDEVELOPMENT AREA (2004)

In 2004 The Sacramento Housing & Redevelopment Agency (SHRA) established the 65th Street Redevelopment Area (see Figure FB-15). The formation of this 654 acre Redevelopment Area provides funding mechanisms to assist in implementing the 2030 General Plan, the 65th Street/University Transit Village Plan, the South 65th Area Plan, and other future plans that fall within the area. Specifically, the formation of the 65th Street Redevelopment Area provides SHRA the ability to receive and spend tax increment revenue, help improve public infrastructure, prepare sites for development, participate in the redevelopment of a property, encourage private development, and produce affordable housing for low and moderate income families. The 65th Street Redevelopment Area goals are as follows:

- **Build a Place:** Promote innovative design concepts and encourage high quality standards for site design, environmental considerations, and other design elements which will provide unity and integrity to

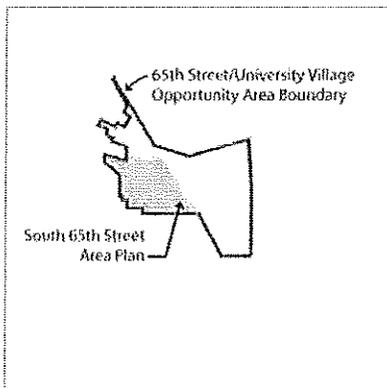


**Figure FB-15**  
**65th Street Redevelopment Area**

the entire 65th Street Redevelopment Area.

- **Put the Base in Place:** Remove barriers to development through the remediation of inadequate public improvements, facilities, and utilities, thereby stimulating new social and economic growth.
- **Show Them How It's Done:** Plan, design, and develop portions of the 65th Street Redevelopment Area that are stagnant or underutilized.
- **Leave the Car at Home:** Strengthen alternative modes of transportation in the area by improving pedestrian, bicycle, and transit linkages, while balancing vehicular circulation.
- **Make it Happen with Partnerships:** Create partnerships with major stakeholders in the 65th Street Redevelopment Area, including Regional Transit, Sacramento State, SMUD, transit users, and surrounding neighborhoods.
- **Mix It Up:** Establish a neighborhood mixed-use district that serves the existing neighborhoods, Sacramento State, and transit users, and promote mixed income housing opportunities.

#### SOUTH 65TH STREET AREA PLAN (NOVEMBER 2004)



**Figure FB-16**  
**South 65th Street Area Plan**

After adoption of the 65th Street/University Transit Village Plan and the 65th Street Redevelopment Area, focus shifted to the South 65th Street Area Plan (see Figure FB-16). This area was identified as a logical companion to the Transit Village Plan due to its location inside the Redevelopment Area boundary, proximity to the 65th Street Transit Center, and availability of vacant land. The overarching vision for the South 65th Street Area Plan is to create a pedestrian-friendly and interconnected mixed-use district, and to enhance the visual character of the neighborhood. The guiding principles of the South 65th Street Area Plan are listed as follows:

- Connect the South 65th Street neighborhood and Hiram Johnson High School to the 65th Street Transit Center and Sacramento State.
- Extend residential and neighborhood-serving retail uses.
- Respect the scale of the existing neighborhoods.
- Enhance pedestrian, bike, and transit linkages.
- Provide for the continuation of existing industrial and service-oriented uses.
- Remove blight.
- Create a pedestrian friendly circulation plan.
- Increase transit ridership and uses of alternative travel modes such as biking and walking.
- Provide a broad range of transit accessible housing to students, faculty, and employees.

## FRUITRIDGE BROADWAY COMMUNITY PLAN

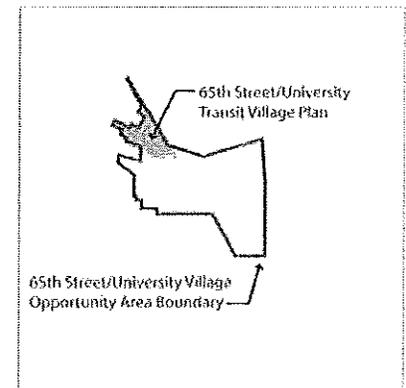
### TRANSIT FOR LIVABLE COMMUNITIES STUDY (AUGUST 2002)

The objectives for the Transit for Livable Communities (TLC) project were to devise land use goals, policies, and implementation measures to develop transit supportive land uses in proximity to existing and future light rail stations; capitalize on the hundreds of millions invested in the existing and future light rail systems; develop informed and enthusiastic public support for Transit Oriented Development (TOD); and identify ways for getting TODs built around light rail stations. Recommended land use plans emphasize walkable designs, higher intensity development, and a mixture of residential, retail, and office land uses, all designed to create and support unique, thriving communities at each station while encouraging transit use. The plans cover approximately a one-quarter mile radius around each light rail station. The final recommendations of the Transit for Livable Communities (TLC) project were approved by the Sacramento Regional Transit District Board of Directors in August 2002.

### 65TH STREET/UNIVERSITY TRANSIT VILLAGE PLAN (OCTOBER 2002)

In the fall of 2002, Sacramento City Council adopted the 65th Street/University Transit Village Plan. As shown in Figure FB-17, the plan area is generally located around the intersection of 65th Street and Folsom Boulevard, and all of the planning area falls within one-quarter mile walking distance of the University/65th Street Light Rail Station. This planning effort recognizes the opportunity for transit-oriented development and develops land use, open space, circulation, and infrastructure goals, policies, and implementation measures for approximately forty nine acres of land. The plan sets forth the vision of an active and thriving transit-oriented residential and commercial neighborhood that maximizes its proximity to Regional Transit, Sacramento State, and existing neighborhoods. The overarching goals of the 65th Street/University Transit Village Plan are as follows:

- Create a college district for Sacramento State
- Establish a 65th Street Village “Main Street”
- Extend the residential neighborhood
- Respect existing neighborhood scale and buffer uses
- Enhance pedestrian, bike, and transit linkages
- Provide for the continuation of existing industrial and service-oriented uses
- Remove blight



**Figure FB-17**  
**65th Street/University Transit Village Plan**



### 65TH STREET/UNIVERSITY TRANSIT VILLAGE INFRASTRUCTURE NEEDS ASSESSMENT

In order to comprehensively assess the future infrastructure needs and associated costs of the 65th Street/University Transit Village Plan, an Infrastructure Needs Assessment report was created. This report analyzes sanitary sewer, storm drainage, water, electrical, telecommunications, natural gas, and street improvement infrastructure, and proposes infrastructure modifications needed to serve the proposed land uses. As of January 2004, the probable estimate of infrastructure construction costs for the build out of the Plan was \$13,420,506. This planning level estimate includes street improvements, combined sewer system, drainage system, water distribution system, joint trench, intersection signalization, and right-of-way acquisition costs.

### SOUTHEAST AREA TRANSPORTATION STUDY (1999)

The Southeast Area Transportation Study (SEATS) developed and evaluated improvements to reduce congestion in the vicinity of the Power Inn Road/Folsom Boulevard intersection and addressed long-range transportation needs in the southeast area of the City. Phase I identified near and long-term improvements and resulted in a Project Study Report. Phase II addressed vehicle, pedestrian and bicycle circulation issues in a broader area and resulted in the development of a 20-year master plan of transportation improvements.

## ***Opportunities and Constraints***

The following pages describe the assumptions, opportunities, and constraints that exist for the 65th Street/University Village Opportunity Area.

### ASSUMPTIONS

The following assumptions about existing conditions were made in order to develop the design concept and guidelines for the 65th Street/University Village Opportunity Area. Substantial changes to these assumptions would potentially alter the concept and vision for the future of this area.

- The adopted 65th Street/University Transit Village Plan and South 65th Street Area Plan will continue to be implemented.
- The 65th Street Station Area Transportation Study (ongoing as of August 2008) will propose an overall circulation network, ensuring that transportation facilities operate adequately and efficiently and accommodate all modes of transportation in the area.
- Sacramento State will continue to implement their Destination 2010 initiative and campus master plan, re-orienting the front door of campus southward toward Folsom Boulevard and the Ramona Avenue extension, thereby strengthening connections to the 65th Street/University Village Opportunity Area.
- Auto-oriented commercial, industrial, and vacant lands east of the Union Pacific railroad tracks will gradually transition to higher density uses.
- Existing residential neighborhoods to the south and west will retain their current form and character.
- Existing industrial and employment uses in the Clean Technology Zone and Army Depot Enterprise Zone to the south and east will remain or intensify.
- Additional infill development potential exists east of Power Inn Road in the Granite Regional Park Development Area and beyond.

## OPPORTUNITIES

The following opportunities are strengths that should be considered and built upon in the 65th Street/University Village Opportunity Area.

- Proximity to Sacramento State’s campus creates demand for student housing, faculty/staff housing, retail, as well as office, research and development, and other employment uses that benefit from proximity to a premier university such as Sacramento State.
- Existing and future business development in the Clean Technology Zone and nearby Army Depot Business Park provides synergies with new business development in the 65th Street/University Village Opportunity Area.
- US Highway 50 provides excellent visibility for future development and convenient automobile access from the 65th Street and Power Inn Road exits.
- Future development near Power Inn Road would further strengthen the Power Inn corridor and create a gateway from US Highway 50 into the Power Inn area.
- Granite Regional Park is a tremendous asset to the Opportunity Area, not only providing an existing base of office, retail, and future residential development, but also providing access to the largest regional park in the area.
- The Opportunity Area is well-served by the Regional Transit bus system, and the University/65th Street Light Rail Station provides Light Rail Transit access directly into the area.
- The current configuration of the University/65th Street and Power Inn Light Rail Stations could potentially accommodate a new infill station near the intersection of Ramona and Brighton Avenues.
- Existing low-density development and underutilized properties in the Ramona Avenue area (south of Light Rail and east of the Union Pacific Railroad) provide the opportunity for substantial infill development.
- Established residential neighborhoods surrounding the Opportunity Area provide the population to support new retail and service businesses. These neighborhoods also provide housing options for existing and future students and workforce employees.

## FRUITRIDGE BROADWAY COMMUNITY PLAN

### KEY ISSUES

The list below identifies key issues that need to be addressed as planning for the 65th Street/University Village Opportunity Area proceeds.

- A lack of housing options in close proximity to the Sacramento State campus forces students, faculty, and staff to drive to campus rather than live nearby and walk or bike.
- Unrealized features of the transportation planning efforts conducted throughout the Opportunity Area should be implemented as development and redevelopment occurs
- There is a shortage of retail and commercial uses to serve local residents and Sacramento State students, faculty, and staff.
- Existing transportation corridors (US Highway 50, the Union Pacific Railroad, and Regional Transit light rail) are potential barriers between various sectors of the Opportunity Area.
- Pedestrian and bicycle travel is difficult due to transportation corridor barriers (such as railroads), large block sizes, and streets and sidewalks that do not amply accommodate pedestrian and bicycle use.
- Unattractive outdoor storage associated with industrial uses discourages new investment in the area.
- Dedicated storm water detention facilities and additional water, storm, and sewer infrastructure (e.g. pipes) will be needed to serve new development. In selected areas, existing water, storm and sewer infrastructure will need to be upsized.
- Automobile-oriented commercial uses do not generate ridership for Regional Transit (light rail and bus) in or near the Opportunity Area.

## Overarching Vision and Goals

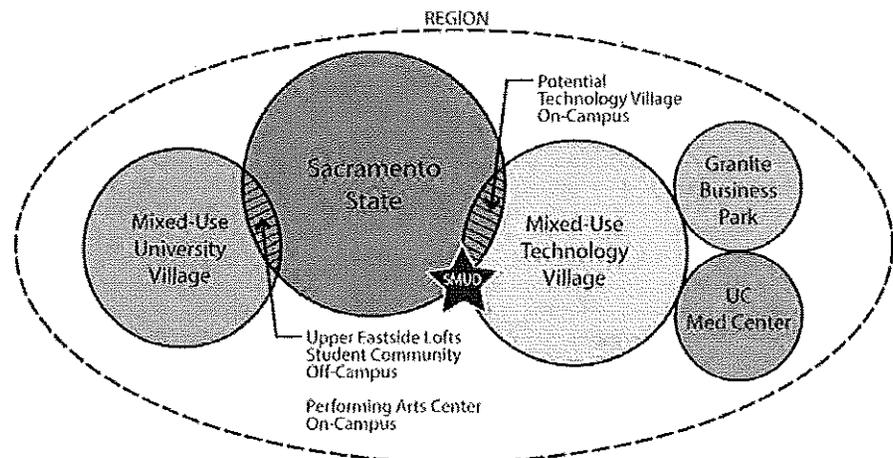
The 65th Street/University Village Opportunity Area is poised to evolve into a vibrant and innovative campus-centered community that will provide a physical, social, and psychological connection to Sacramento State and the surrounding development and communities. The focus for this area will be on people, workforce development, education, jobs, and transit. Sacramento State will continue to attract innovative and creative students and faculty, and will continue to prepare students for a highly competitive workforce aligned with our economy's needs today and in the future. The Opportunity Area will create an environment that fosters the exchange of technical knowledge and expertise between Sacramento State students and faculty and private and public sector business enterprises. Companies located in this area will benefit from the availability of a student workforce and opportunities to collaborate with faculty. Sacramento State will benefit from faculty recruitment and retention and the real-world internship and educational opportunities for students. The specific goals in this Opportunity Area are as follows:

### INTEGRATE THE CAMPUS AND COMMUNITY

The concept of a campus-centered community (see Figure FB-18) builds upon the foundation of Sacramento State and creates mutually beneficial mixed-use communities, such as a mixed-use University Village and a mixed-use Technology Village. The boundaries between these areas will blur as development occurs. In the case of Sacramento State and the mixed-use University Village, overlap could occur in the form of student housing off-campus or a Performing Arts Center on campus. In the case of Sacramento State and the mixed-use Technology Village, private business could potentially locate on campus or campus facilities could locate off-campus. Local businesses such as SMUD, the UC Med Center, and Granite Business Park also benefit from the close physical proximity to Sacramento State.

### PROVIDE JOBS AND WORKFORCE DEVELOPMENT

The mixed-use Technology Village area south of Light Rail and east of the Union Pacific Railroad (see Figure FB-19) will become a regionally recognized asset as an innovative job center that provides quality jobs and professional development for the creative class of people who are living in and moving to Sacramento. Predominantly, the area will be home to creative and innovative



**Figure FB-18**  
**Campus-Centered Community**  
**Concept**

**FRUITRIDGE BROADWAY COMMUNITY PLAN**

businesses that will provide much-needed higher paying jobs and workforce development that will further attract creative professionals to Sacramento. Businesses attracted to this area might focus on clean, renewable, and efficient energy, or they may specialize in other leading-edge technologies such as biomedical or biotechnical research. Existing and new businesses will benefit from close physical proximity to Sacramento State and access to students and faculty.

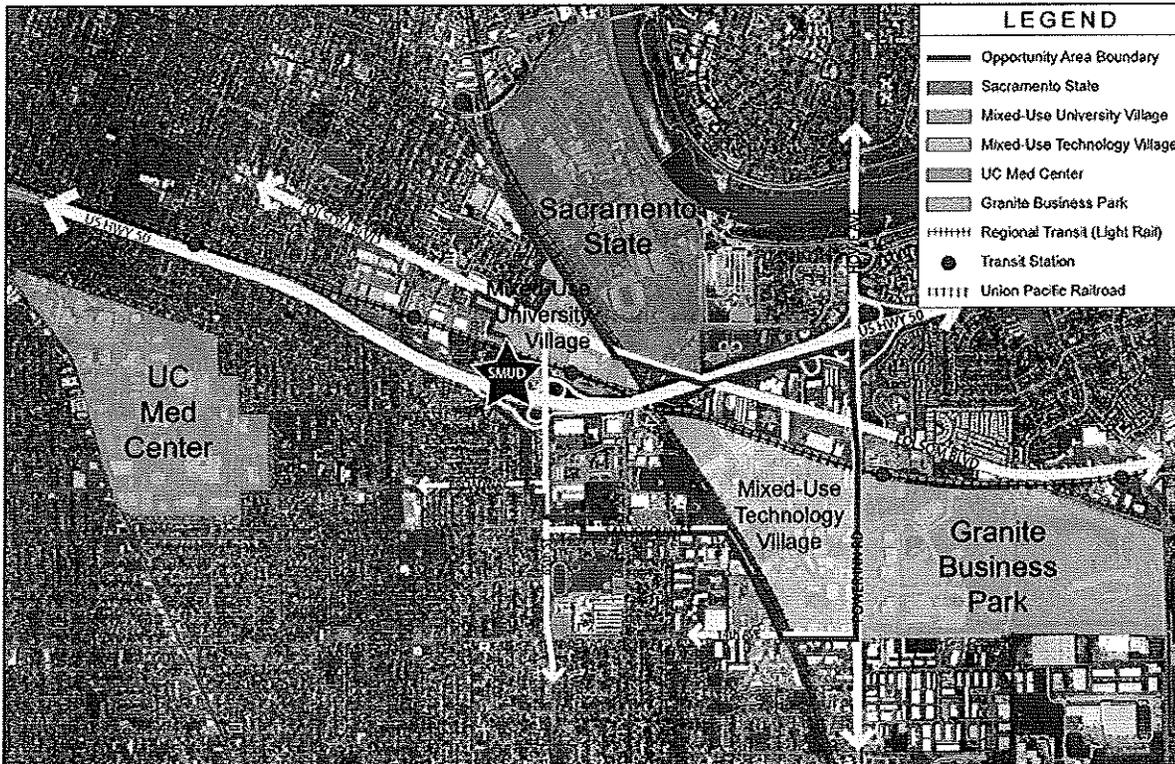
**CREATE A MIXED-USE TECHNOLOGY VILLAGE**

The goal for the Technology Village is to stimulate the development and success of existing and start-up companies who are striving to provide the next generation of technology for the Region and beyond. This area will be an intellectual center of mixed-use development with office, research, development companies, incubator businesses, and retail services, in addition to housing.

**CREATE A MIXED-USE UNIVERSITY VILLAGE**

The University Village will be a social center of mixed-use, high-activity development with housing, retail, and office components. These facilities will serve neighborhood residents and Sacramento State students, employees, visitors, and alumni. The University Village will have a strong identity and sense of place, with active ground-floor uses, picturesque streets, outdoor cafes and plazas, art galleries, and more. The University Village will take advantage of proximity to the University/65th Street Light Rail Station and will provide higher density housing and encourage a culture of walking, biking, and using transit.

**Figure FB-19  
Campus-centered Community  
Concept**



## ***Recommendations***

The following pages include recommendations for the 65th Street/University Village Opportunity Area in the form of a graphic conceptual diagram and written guidelines and recommendations that cover topics including land use, urban design, circulation, development types, building height, open space, and infrastructure. These recommendations represent a possible configuration for development that is based on the Land Use and Urban Form diagram and designations outlined in the Land Use and Urban Design Element. The concepts and recommendations for this area have been shaped and supported by community involvement and input, and are meant to guide future development toward further implementing the vision and guiding principles of the General Plan and Community Plans.

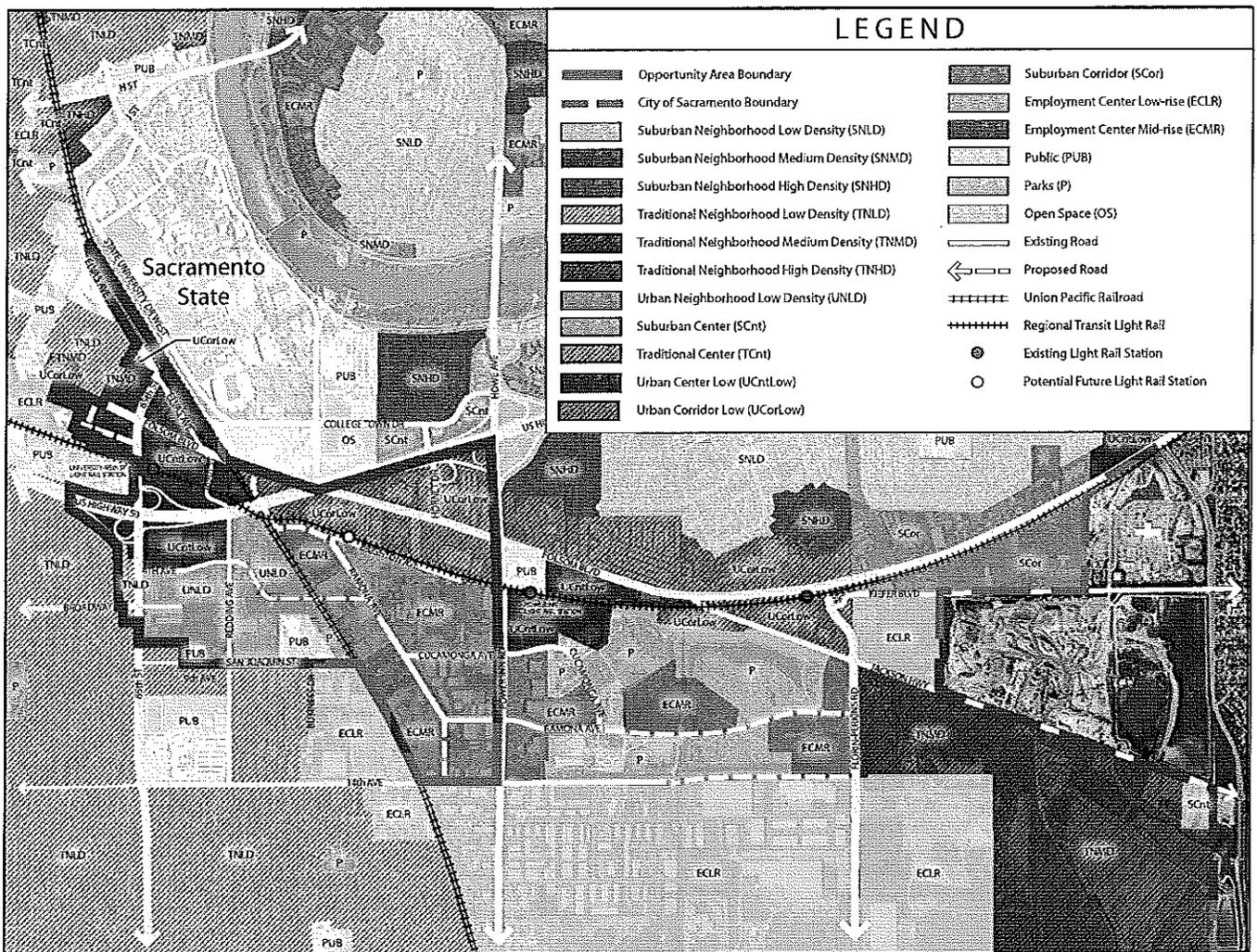
### LAND USE CONCEPT AND RECOMMENDATIONS

As shown in Figure FB-20, the 65th Street/University Village Opportunity Area has seven General Plan land use designations: Traditional Neighborhood Low, Urban Neighborhood Low, Urban Center Low, Urban Corridor Low, Employment Center (Mid-Rise), Public, and Parks. This array of land use designations allows for a mix of low to high density residential, mixed-use commercial and retail, and employment-generating uses that will create a vibrant and balanced mixed-use community. The following recommendations describe the types of uses, locations, and juxtapositions that would be best suited for the 65th Street/University Village Opportunity Area. For more information on these designations, their allowed uses, development standards, and urban design guidelines, see the Land Use and Urban Design Element in Part 2 of the General Plan.

- Establish compact, higher-density, transit-oriented development around the existing University/65th Street light rail station and the potential future Ramona Avenue light rail station (see Figure FB-00). This development should yield ground floor retail and services, and upper floor residential and/or office uses.
- Continue to develop a vibrant, mixed-use University Village near the University/65th Street light rail station. This pedestrian-friendly and transit-oriented area will serve as the commercial shopping and entertainment core for Sacramento State and surrounding neighborhoods.
- Infill development areas on the periphery of the mixed-use University Village and along Elvas Avenue should yield horizontal and vertical mixed-use development with an emphasis on retail, service, office, and residential uses.
- Maintain the area west of Power Inn Road and north of the light rail tracks (on either side of Folsom Boulevard) for horizontal and vertical mixed-use development with an emphasis on retail, service, office, and residential uses.

**FRUITRIDGE BROADWAY COMMUNITY PLAN**

- Integrate new moderate-intensity residential development (south of US Highway 50 and west of the Union Pacific Railroad) and neighborhood-support uses that have convenient access to transit and Sacramento State.
- Transition to lower-intensity residential uses, such as townhouses and small-lot single-family residences, west and south of the Opportunity Area adjacent to existing residential neighborhoods.
- In the Ramona Avenue area, provide for large mixed-use office and employment centers that include support retail and services uses, in addition to residential uses.



**Figure FB-20**  
**65th Street/University Village**  
**Land Use and Circulation**  
**Diagram**



*Existing conditions at the intersection of Folsom Boulevard and 65th Street, looking east on Folsom Boulevard to the left and south on 65th Street to the right.*



*The addition of landscaping, sidewalk amenities, and crosswalks creates a safe pedestrian zone.*



*New development should reinforce the pedestrian zone and provide ground floor retail and services with upper floor residential and/or office uses.*

**Figure FB-21**

**65th Street/Folsom Boulevard Development Simulation**

**URBAN DESIGN RECOMMENDATIONS**

Urban design recommendations for the 65th Street/University Village Opportunity Area shall be flexible in order to promote innovative design solutions for projects that support the vision and goals for the area. Developers will be encouraged to build mixed-use projects that take full advantage of proximity to Sacramento State, transit, and existing and future retail opportunities. Examples of innovative design concepts are live/work units, adaptive reuse of existing buildings, shared-use parking arrangements, and bicycle, pedestrian, and transit-supporting developments. Additional new design concepts shall also be encouraged.

The following recommendations will create the physical framework and character that will be the basis for future development in the 65th Street/University Village Opportunity Area. The concepts and recommendations address critical circulation and connectivity issues, the relationship of buildings to streets, transit, and open space.

- Extend Ramona Avenue northward in order to physically connect the Ramona/Brighton Avenue area to Folsom Boulevard and Sacramento State, reinforcing the new gateway onto campus.
- In the Ramona/Brighton Avenue area, replace existing low-intensity industrial and commercial uses and vacant land with more compact and higher-intensity development that supports job creation, workforce development, Sacramento State, and Regional Transit.
- Concentrate residential and commercial mixed use development around the two existing light rail stations: University/65th Street and Power Inn.
- Consider introducing a new light rail station near Ramona and Brighton Avenues, centered between the existing University/65th Street station and Power Inn station. This station would better serve Sacramento State, the mixed-use Technology Village at Ramona Avenue, and future residential development.
- Create additional connections across existing barriers - US Highway 50, the Regional Transit light rail line, and the Union Pacific heavy rail line - in order to better connect the Opportunity Area's districts to each other and to the new campus gateway into Sacramento State.
- Use new construction and redevelopment opportunities within the Opportunity Area to site buildings up to the street right-of-way, creating consistent and well-defined street walls that provide visual interest for pedestrians and encourage pedestrian activity with interesting and attractive street-level activities such as outdoor cafes. This should especially occur along key streets within the area (e.g., Folsom Boulevard, Broadway, 65th Street, Redding Avenue, and Ramona Avenue), and around plazas and park spaces.

## FRUITRIDGE BROADWAY COMMUNITY PLAN

- Establish an integrated system of circulation with pedestrian and bike connections that facilitate walking and biking to, from, and around the Opportunity Area.
- Integrate the appropriate balance of parks and open space in order to serve new development in the Opportunity Area. Consider neighborhood parks that can also provide sufficient detention capacity for stormwater runoff.

### CIRCULATION AND MOBILITY RECOMMENDATIONS

The 65th Street/University Village Opportunity Area shall extend pedestrian and bicycle improvements throughout the area to better connect existing and proposed development within the area, and to Sacramento State and the University/65th Street Transit Center. Circulation throughout the area shall accommodate a balance of pedestrian, bicycle, transit, and automobile movement, and facilitate movement to, from, and through the plan area in a safe and direct manner. At the same time, efforts shall be made to reduce cut through traffic and excess vehicle speeds through traffic management and speed control techniques.

The following circulation recommendations outline key proposed changes to the existing circulation system in the 65th Street/University Village Opportunity Area. These changes will allow for accessibility, movement, and increased transit use. In addition, these recommendations outline ways to promote pedestrian-friendly street patterns that include landscaping and street trees.

- Consider all circulation changes proposed in the 65th Street Station Area Transportation Study (ongoing as of August 2008). The transportation study boundary fully encompasses the 65th Street/University Village Opportunity Area.
- As the 65th Street Station Area Transportation Study is proposing, enhance north-south circulation by extending Ramona Avenue northward in order to physically connect the Opportunity Area to Folsom Boulevard and Sacramento State, reinforcing the new gateway onto campus.
- Enhance east-west circulation by extending 4th Avenue under the Union Pacific heavy rail line as the 65th Street Station Area Transportation Study is considering in one scenario. This will integrate existing neighborhoods and the South 65th Street Area with the Technology Campus and other future development east of the railroad tracks.
- Create one additional pedestrian and bicycle connection point under the Union Pacific Railroad at San Joaquin Street as the 65th Street Station Area Transportation Study is considering in one scenario. This will connect the neighborhoods and future development east and west of the rail lines.

- Extend existing local streets in order to complete the street grid (e.g., Broadway east to Redding Avenue and Ramona South to 14th Avenue) As the 65th Street Station Area Transportation Study is considering. Extending the street grid will increase pedestrian and bikeway connectivity and provide for better traffic distribution and route flexibility.
- Upgrade existing streets and sidewalks with amenities to enhance pedestrian and bicycle circulation: generous sidewalks, bicycle lanes, ample street lighting, street trees, and pedestrian amenities such as bus stop shelters and waste receptacles.
- Create a fine-grained pattern of walkable blocks, in order to increase connectivity and thereby facilitate better pedestrian, bike, and traffic distribution and route flexibility.
- Capitalize on the proposed tram service between the Sacramento State campus and the University/65th Street light rail station, and as development occurs, consider route extensions.

#### BUILDING HEIGHT RECOMMENDATIONS

Because building height can vary depending on the type of use and architectural style of the building, these recommendations are meant to provide direction to ensure that the height of new development is consistent with the vision for this Opportunity Area and compatible with adjacent uses.

- Locate tallest buildings (up to 5-7 stories) near the University/65th Street light rail station and south of the potential Ramona Avenue infill station. These new densities will support light rail service and take advantage of new connections to Sacramento State.
- Maintain lower building heights (2-4 stories) further south of the University/65th Street Station Area, transitioning down to 1-2 stories immediately adjacent to the existing and planned lower-density residential neighborhoods.
- Allow for building heights up to four stories in the mixed-use University Village area that is bound by the light rail tracks, US Highway 50, Howe Avenue and a portion of Elvas Avenue.
- Allow flexible but limited building heights (1-3 stories of variable height) in the mixed-use Technology Village area, balancing business needs and the scale of development along Ramona Avenue.

## FRUITRIDGE BROADWAY COMMUNITY PLAN

### OPEN SPACE RECOMMENDATIONS

The following open space recommendations provide for the integration of a connected system of natural environments, parks, and landscaping in this Opportunity Area that will serve as key features of the area and provide for public gathering places.

- Create a series of parks, plazas, and greenways that serve as focal features that give structure and identity to individual neighborhoods, emphasize key civic locations, and create public gathering spaces.
- Create an urban plaza or green at each of the light rail stations to provide a central focus for the transit villages and highlight the civic importance of transit.
- Create a series of “green” streets (i.e., streets with enhanced landscaping and pedestrian treatments) that link the area’s parks and serve as primary pedestrian routes from the neighborhoods to the transit stations, commercial areas, and Sacramento State.
- Maximize usable open space areas by developing stormwater detention basins (e.g., the detention basin northwest of San Joaquin Street and Redding Avenue) as dual-use park facilities.
- Connect to and take advantage of the benefits of Tahoe Park, located just west of the Opportunity Area.
- Provide clear and safe pedestrian and bicycle access to Granite Regional Park, located east of Power Inn Road.

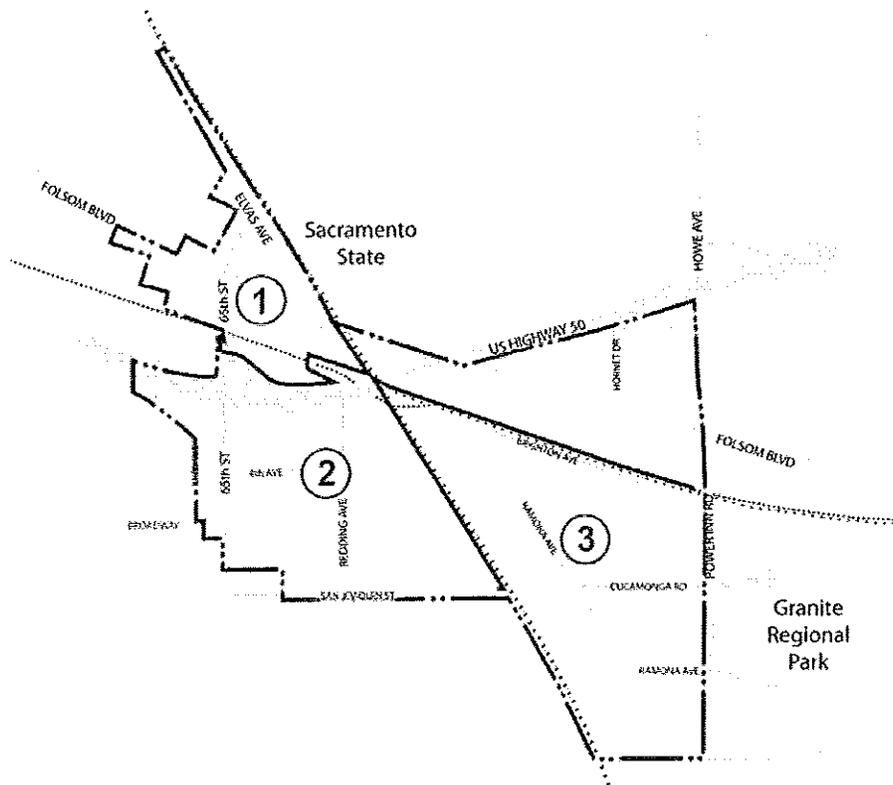
### INFRASTRUCTURE RECOMMENDATIONS

This section describes key infrastructure findings and recommendations for the 65th Street/University Village Opportunity Area. These recommendations are based on an analysis of the projected growth proposed in the 2030 General Plan. These challenges represent the likely issues related to the provision of infrastructure resulting from the development envisioned in the Land Use designations and the concepts for this Opportunity Area.

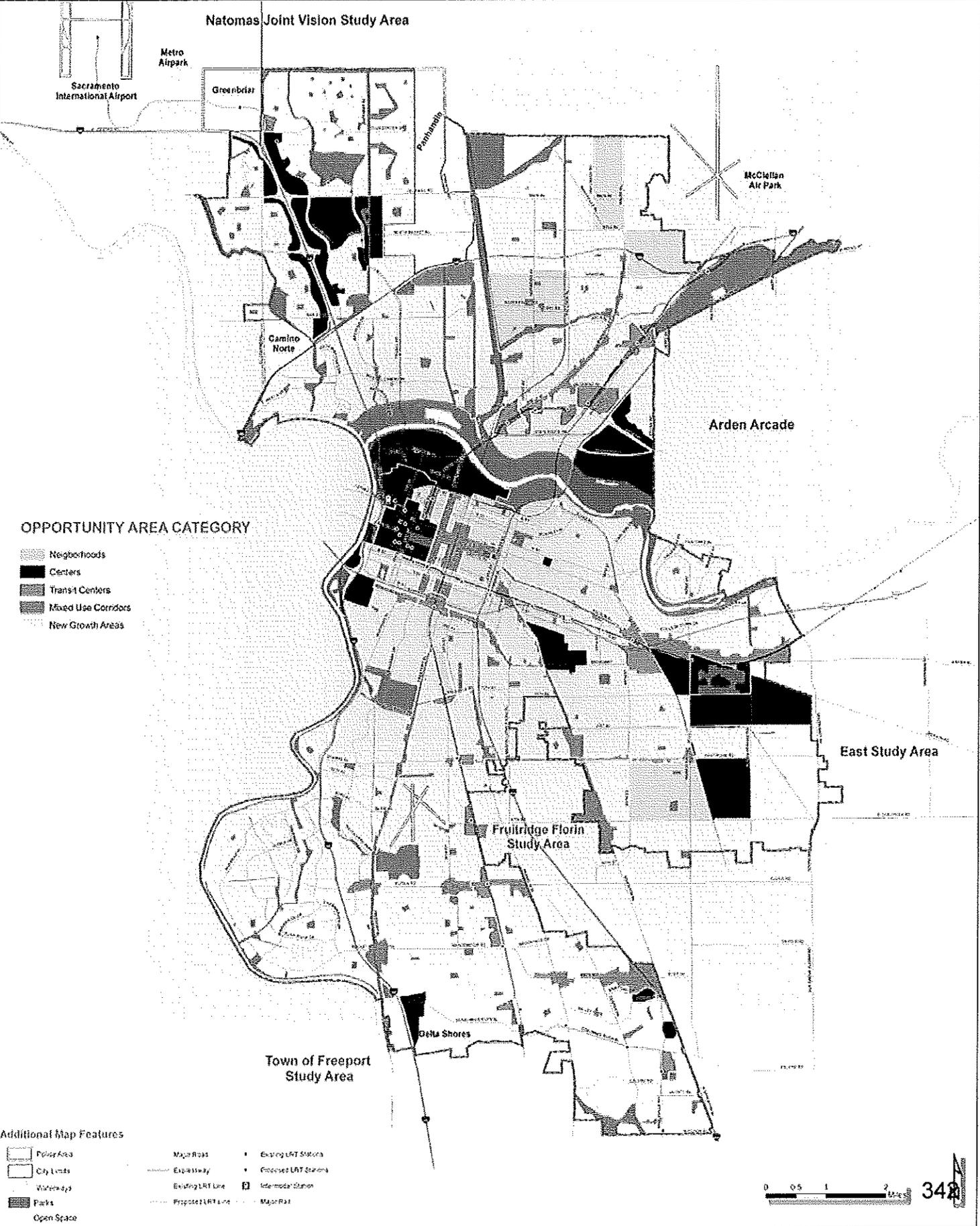
- The existing sanitary sewer system in Sub-area 1 (see Figure FB-22) is undersized for the anticipated peak flow from this sub-area. It is recommended that both the existing 10-inch and 12-inch sewer along Folsom Boulevard be upsized to a 15-inch sewer between 64th Street and 60th Street.
- In Sub-area 1 most of the existing sanitary sewer and storm drain systems are separated. The sanitary sewer system in Sub-area 1 discharges to the combined system. Redevelopment of this area may require a separated storm drain system for the area that does not have a separated system.
- Based on the land uses proposed in the 2030 General Plan, the existing sanitary sewer system in Sub-area 2 (see Figure FB-22) has sufficient capacity for future development.
- In Sub-area 2 the existing sanitary sewer and storm drain systems are separated. The sanitary sewer system in Sub-area 2 discharges to the combined system.
- Sub-areas 1 and 2 are outside of CSD-1 jurisdiction and connect to the combined system. Any development contributing to the system is required to pay the City's Combined System Development Fee.
- The existing sanitary sewer system in Sub-area 3 (see Figure FB-22) may be undersized for the anticipated peak flow from this sub-area. From Ramona Avenue to 14th Avenue, the existing 18-inch sewer line in Power Inn Road may need to be replaced with a 21-inch sewer, or a parallel 8-inch relief sewer may need to be installed.
- Sanitary sewer service for Sub-area 3 (e.g. 18-inch sewer line along Power Inn Road) is provided by County Sanitation District 1 (CSD-1). The City coordinates with CSD-1, but does not have control of the facilities in these areas.
- Based on the land uses proposed in the 2030 General Plan, the storm drainage system for Sub-area 3 is currently undersized. It is recommended that the 18-inch line on the north end of Ramona Avenue be upsized to a 24-inch pipeline and a 6 ac-ft drainage detention basin be constructed on the west side of Ramona Avenue across from the former CYA site.

# FRUITRIDGE BROADWAY COMMUNITY PLAN

- In order to provide adequate fire flow service to this Opportunity Area, it is anticipated that selected water mains will need to be upsized and new pipes installed to loop out the existing system. This preliminary recommendation will be followed up with discussions between the City's Utilities and Fire Departments.
- Regional drainage detention basins and water quality features will be needed for parts of the area. It is likely that the new detention basins for drainage will be joint-use facilities.
- To comply with the City's NPDES permit, onsite water quality treatment facilities will be required for new development projects that do not drain to a water quality/flood control detention basin.



**Figure FB-22**  
**Infrastructure Analysis Sub-areas**



## ATTACHMENT 11

### 2030 General Plan Land Use and Economic Development

The Fiscal Impact Analysis is a tool to gauge the financial durability of the 2030 General Plan. It demonstrates how the Plan's land use generates general fund revenue. This information is compared to the cost of providing public services that are normally funded by the general fund, e.g. parks and recreation, police, fire service, development services, etc. The analysis concludes that, if fully implemented, buildout of the 2030 General Plan will generate sufficient general fund revenues (\$528,600,000) to support the City's current budgeted levels of service (\$474,000,000) and result in a surplus (\$54,600,000). The Analysis does not assume any increases or decreases in the Levels of Service of public services that are currently funded by the general fund.

#### Fiscal Impact Analysis - General Fund Expenditures

Police, Fire, and Parks services comprise two-thirds of the general fund expenditures. These costs are largely driven by per capita factors. Therefore, expenditures on these services would increase as growth occurs. A higher level of service would generally increase the per capita cost of service delivery. Service levels based on fiscal year 07/08 general fund expenditures were used to project levels of service to 2030.

#### Fiscal Impact Analysis - General Fund Revenue

Land uses drive the general fund revenue assumptions in the Fiscal Impact Analysis. All land uses, except for public/quasi public, parks, and open space, are associated with an assessed value to project property taxes. Sales taxes are also generated in these land uses, though residential designations are limited to neighborhood-supporting retail, and rural residential has no retail component. The assumptions include housing costs, assessed values per square foot and sales tax per square foot of retail and office uses. These factors determine two major sources of general fund revenues: Property tax and sales tax.

It is important to note that tax increment funding from redevelopment project areas are not included in the revenue projections because it is assumed that tax increment funding will go to the redevelopment agency, not the general fund.

#### Fiscal Impact Analysis - Land Use Projections for Jobs

An important indicator of the City's fiscal health is the types of jobs available to the community's residents. Types of jobs affect how much households can afford to spend on housing, goods and services. These spending choices affect a range of general fund revenues, including property and sales taxes.

The community needs high quality jobs to enable them to afford a decent standard of living. Likewise, a certain level of community prosperity is necessary to support the costs of desired public services and amenities. Employers offering high quality jobs are attracted to communities that have highly qualified workers.

Workforce development is at the heart of the City's Economic Development Strategy. The strategy includes an education component to address the challenge for the City and the region to raise workforce training and education levels. Providing educational opportunities for local residents and students and raising the skill level of the workforce are key to retaining and attracting businesses.

The Fiscal Impact Analysis indicates the majority of the 141,000 new jobs will be accommodated in the following land use designations:

Urban Neighborhood High Density:	10,089 jobs
Urban Center Low:	8,162 jobs
Urban Center High:	26,556 jobs
Central Business District:	13,361 jobs
Employment Center Mid-Rise:	29,241 jobs
Sub-total:	87,409 jobs

The common jobs found in these designations would be professional office (i.e. finance & insurance, architects, engineers, management, scientific & technical consultants, etc.), medical services, education and government. Retail sales, restaurants, hotels and personal services would also provide jobs in these designations. These uses are typical of Downtown, the Natomas and Point West office parks, Granite Regional Park, the UCD Medical Center campus and other hospital campuses.

In the Employment Center Low Rise category (11,292 jobs), we would expect to see R&D (including laboratories), Clean and Green Technology businesses and other light industrial uses. These areas include Robla & Raley Boulevard, upper Northgate Boulevard, and the Power Inn area.

The plan projects relatively few new heavy industrial jobs (1,073), which would be located in the Florin-Perkins area. Staff is recommending the revision of proposed land uses near Marconi Station to accommodate industrial uses in the existing Cannon Industrial Park and Roseville Road area.

Most of the other Neighborhood and Corridor land use designations would accommodate primarily retail, restaurant and service jobs that are typical of neighborhood commercial uses, along with some community-serving professional office, medical, education and government jobs (41,226 jobs).

According to the employment projections of the General Plan's Technical Background Report (2005), the City should experience a demand for 67,700 jobs in services, 42,600 jobs in government and 11,500 jobs in retail trade, with the balance of jobs being in

finance, insurance and real estate (5,761); construction (5,174); wholesale trade (4,219); education (1,424); and transport and utilities (1,352).

The 2030 General Plan land uses called for in the Plan are sufficiently flexible to accommodate these market demands, and the precise number and mix of jobs can vary somewhat according to market needs. The Plan also anticipates that the market will evolve over time to demand more “creative professional” jobs in the technology, medicine, professional services, design, arts and entertainment fields.

The General Plan provides for land use flexibility that would allow some light industrial uses to be substituted for some of the planned office space. Such changes would most likely be located in areas that are currently used for light industrial purposes such as the R Street Corridor, River District, and several light rail station areas such as 65th Street and Swanston stations.

Flexibility in land use, however, cannot solve all employment needs. For example, if the City were to determine at a future date that significantly more research and development, green technology, and light industrial jobs were needed, it would be difficult to identify more suitable vacant land for such uses within the General Plan’s policy area.

The main concern regarding jobs in the short term is that there has been a trend to convert professional office employment center land that would be expected to support higher-paying jobs to retail uses that are likely to have lower-paying jobs. However, in an economic downturn, as the City is now experiencing, there may be a desire to increase sales tax revenue from retail development, particularly if office development is sluggish. In this case, reserving land for professional office use could continue to be a challenge until the market for office space improves.

Regional retail uses generate the highest rates of general fund tax revenues, both from property tax and sales tax. Currently, the City loses taxable sales to regional retail located outside the City. Meeting market demand for goods such as fashion, furniture and appliances, home improvement supplies, and new cars within the City limits would improve the City’s tax revenue. Increasing tax revenue would improve the City’s ability to provide services.

However, due to the upper limits of market demand, it is not reasonably foreseeable that enough regional retail could be added to support all desired service level cost increases. In addition, regional retail development often entails significant land use and environmental trade-offs, since it has typically been characterized by large-scale, single use, automobile-oriented development patterns. The City will need to carefully balance these trade-offs over the life of the 2030 General Plan.

In summary, the findings of the Fiscal Impact Analysis suggests the General Plan’s land uses will be able to generate sufficient general fund revenue to provide the same level of Police, Fire, and Parks services as are funded today. The Fiscal Impact Analysis also projects the 2030 General Plan offers appropriate land uses to generate a range of employment opportunities for the City’s workforce.

ATTACHMENT 12



**Economic &  
Planning Systems**

*Public Finance  
Real Estate Economics  
Regional Economics  
Land Use Policy*

**DRAFT REPORT**

**2030 GENERAL PLAN  
FISCAL IMPACT ANALYSIS**

Prepared for:

City of Sacramento

Prepared by:

Economic & Planning Systems, Inc.

June 9, 2008

EPS #13653

**SACRAMENTO**

2150 River Plaza Drive, Suite 400  
Sacramento, CA 95833  
www.epsys.com

phone: 916-649-2010  
fax: 916-649-2070

**BERKELEY**

phone: 510-841-9100  
fax: 510-841-9208

**DENVER**

phone: 303-623-3557  
fax: 303-623-9509

## TABLE OF CONTENTS

---

I.	EXECUTIVE SUMMARY .....	1
	Introduction.....	1
	Fiscal Impact Context.....	1
	2030 General Plan Growth and Boundaries.....	2
	Fiscal Impact Summary .....	2
	Analysis Assumptions .....	3
	Organization of Report .....	4
II.	FISCAL IMPACT ANALYSIS .....	5
	Fiscal Impact Summary .....	5
	Analysis Methodology.....	6
	Analysis Assumptions .....	8
	Revenue Impacts .....	10
	Expenditure Impacts.....	13

### Appendices

- Appendix A: Fiscal Impact Summary and Assumption Tables
- Appendix B: Revenue-Estimating Tables
- Appendix C: Expenditure-Estimating Tables

# I. EXECUTIVE SUMMARY

---

## INTRODUCTION

The City of Sacramento's 2030 General Plan establishes new goals and policies related to achieving its vision to become **"the most livable City in America."** At the request of the City of Sacramento (City), Economic & Planning Systems, Inc. (EPS) developed a Microsoft Excel-based computer model to analyze and compare the overall fiscal impacts of the 2030 General Plan. The model incorporates the 2030 General Plan goals, policies, and development assumptions to estimate the net fiscal effect of the 2030 General Plan on the City's General Fund. Specifically, this Fiscal Impact Analysis (Analysis) estimates whether the development anticipated in the 2030 General Plan will generate adequate revenues to meet the costs of providing City services.

## FISCAL IMPACT CONTEXT

The objective of this Analysis is to understand the potential fiscal impact of the land use and development assumptions proposed in the 2030 General Plan. This Analysis will help ensure that the 2030 General Plan is fiscally viable and will not result in structural fiscal problems for the City. The revenue and cost impacts discussed in this Analysis are estimated through an Excel-based computer model (Fiscal Model). The Fiscal Model uses the proposed 2030 General Plan land uses, current City service levels, and the City's FY 2007-08 Budget to estimate anticipated General Fund revenues and expenditures.

The Fiscal Model is available to City staff as a tool to conduct ad hoc analyses that compare and contrast the fiscal impacts of alternative land use and service level assumptions. It should be noted that the Fiscal Model is designed to project the impacts of long term development assumptions. It is not a tool for project-specific fiscal impact analyses nor is it a tool the City should use for annual budget forecasting.

## VISION OF THE 2030 GENERAL PLAN

The guiding vision of the 2030 General Plan calls for Sacramento to be **"the most livable city in America."** As such, the 2030 General Plan envisions the City as the primary center of government, with a diverse economy that provides a broad range of jobs. To achieve the vision set forth by the 2030 General Plan, the City will focus on six policy themes:

- Making Great Places
- Growing Smarter

- Maintaining a Vibrant Economy
- Creating a Healthy City
- Living Lightly-Reducing Our “Carbon Footprint”
- Developing a Sustainable Future

Providing essential City services to the anticipated residential and nonresidential development defined in the 2030 General Plan will be challenging. While this Analysis assumes that the City’s current level of service (LOS) will not change during the 2030 General Plan, the City has expressed concerns that current LOS are insufficient to achieve the goal of creating a “livable city”. For example, the City budget for police services assumes that the City requires approximately 1.7 sworn officers for every 1,000 residents. Police Department staff indicate the City would be more appropriately served if the sworn officer-to-resident ratio were increased to a range of 2.0 to 2.5. Other LOS changes may include the amount of active park and open space required per resident, increased transit service, and police and fire response times. In addition, the City is currently experiencing a fiscal downturn that has resulted in a structural General Fund deficit. Resolving the current deficit and planning for development that will generate sufficient revenues to fund increased LOS standards is an important consideration as the 2030 General Plan is reviewed and adopted.

## **2030 GENERAL PLAN GROWTH AND BOUNDARIES**

The 2030 General Plan estimates that the City will expand from approximately 450,000 residents to 640,000 residents and from about 335,000 employees to 475,000 employees between 2005 and 2030. To accompany this growth, the City will increase its residential housing stock by approximately 100,000 residential units and retail, office, and industrial space by more than 36 million building square feet. The planned growth citywide is discussed in greater detail in **Chapter 2** of the 2030 General Plan Financing Strategy companion document, also prepared by EPS.

## **FISCAL IMPACT SUMMARY**

If fully implemented, buildout of the 2030 General Plan will generate sufficient revenues to support the City’s current LOS. The Analysis does not assume any increases (or decreases) in the LOS of any public services currently provided by the City. The fiscal impact of adjustments to the current LOS will be addressed in later versions of this analysis.

As noted on the **Table 1**, full buildout of the 2030 General Plan will result in an annual General Fund surplus of approximately \$81 million. This surplus is sufficient to resolve the City’s current annual General Fund deficit of approximately \$26 million, resulting in an annual General Fund operating surplus of nearly \$55 million. This annual projected surplus should provide sufficient additional resources to supplement the current LOS.

**Table 1**

General Fund	FY2007-08 Adjusted Budget	2008-2030 Estimated Growth	2030 General Plan Buildout
Revenues	\$325,300,000	\$203,400,000	\$528,600,000
Expenditures	\$351,600,000	\$122,400,000	\$474,000,000
General Fund Surplus/(Deficit)	(\$26,300,000)	\$81,000,000	\$54,600,000

## ANALYSIS ASSUMPTIONS

This Analysis is based on a series of assumptions that aim to provide a conservative estimate of future annual General Fund revenues and expenditures resulting from buildout of the 2030 General Plan. These assumptions are explained in greater detail in the following chapter. Actual fiscal impacts of new development will vary from those presented in this study, depending on the actual assessed value (AV) of residential and nonresidential land uses or changes in the City’s LOS or costs. In particular, the variability of home prices and nonresidential development values directly affect the amount of property tax revenue generated, as well as the levels of anticipated sales tax revenue.

The Analysis shows the annual fiscal impact results at buildout (2030) only. The Analysis is based on three components:

- Existing citywide development;
- An adjustment for parcels that will be redeveloped from their current land use into a different land use (e.g., from commercial to residential); and
- Buildout of the proposed new infill and greenfield development.

The 2030 General Plan focuses on a geographic area that includes the City’s current boundaries as well as other planning areas anticipated for future annexation. These extraterritorial areas include the Panhandle area, Greenbriar, and Camino Norte. Together, these form the 2030 General Plan “Policy Area”, which spans approximately 105 square-miles.

The Analysis is based on the City's Fiscal Year (FY) 2007–08 Budget. Since the FY 2007–08 Budget was prepared in calendar year 2007, all figures in this Analysis are expressed in 2007 dollars. In addition, the Analysis is based on current City service levels, current tax regulations and statutes, and general assumptions documented in the appendices of this report.

The Analysis assumes that all current and future development that occurs in an adopted redevelopment area will remain in that redevelopment area throughout the 2030 General Plan. Therefore, the Analysis assumes that incremental increases in property tax revenues from development in designated redevelopment areas accrues to the City's Redevelopment Agency (RDA), not the City's General Fund.

## **ORGANIZATION OF REPORT**

This report is divided into two chapters, including this executive summary as **Chapter I**. **Chapter II** provides a detailed discussion of the methodology, assumptions, and revenue and expenditure impacts of this study. The detailed fiscal calculations and assumptions are contained in the following three appendices of this report:

- **Appendix A: Fiscal Impact Summary and Assumption Tables** includes a summary of Analysis results and Project-related assumptions including the detailed land use plans and population and employment estimates;
- **Appendix B: Revenue-Estimating Tables** comprises the detailed revenue-estimating figures and projected annual revenues; and
- **Appendix C: Expenditure-Estimating Tables** comprises the detailed expenditure-estimating figures and projected annual expenditures.

## II. FISCAL IMPACT ANALYSIS

This chapter evaluates the potential fiscal impacts of development that is anticipated to occur in the 2030 General Plan. The objective of the Analysis is to estimate whether buildout of the land uses identified in the 2030 General Plan will generate adequate revenues to meet the cost of providing necessary City General Fund services (i.e., whether the net effect is positive or negative on the fiscal well-being of the City).

The Analysis is based on full buildout and does not estimate the interim fiscal impacts on the City's General Fund. The Analysis does not address activities budgeted in other Governmental Funds or Proprietary Funds, such as Enterprise and Other Governmental Funds. In addition, it does not include an evaluation of capital facilities or the funding of capital facilities needed to serve new development. These capital and other infrastructure needs are discussed in a companion document: *2030 General Plan Citywide Financing Strategy*.

### FISCAL IMPACT SUMMARY

As shown on Table 2, the Analysis estimates an annual General Fund fiscal surplus of approximately \$55 million in 2030. Based on the 2030 General Plan land uses and current LOS, it is anticipated that the City will experience an estimated annual General Fund surplus of \$81 million. This annual surplus is offset by the current budgeted fiscal deficit of \$26 million.

**Table 2**

GENERAL FUND	FY2007-08 Adjusted Budget	2008-2030 Estimated Change	Net 2030 General Plan
<b>Annual Revenues</b>			
Property Taxes	\$164,400,000	\$134,400,000	\$311,800,000
Sales and Use Taxes	\$59,500,000	\$20,900,000	\$80,400,000
Other Revenues	\$101,400,000	\$48,100,000	\$136,400,000
<b>Total Annual Revenues</b>	<b>\$325,300,000</b>	<b>\$203,400,000</b>	<b>\$528,600,000</b>
<b>Annual Expenditures</b>			
Police	\$123,800,000	\$47,500,000	\$171,300,000
Fire	\$72,800,000	\$27,900,000	\$100,700,000
Parks and Recreation	\$30,700,000	\$11,400,000	\$42,100,000
Development Services	\$3,900,000	\$1,500,000	\$5,400,000
General Government	\$30,800,000	\$11,800,000	\$42,600,000
Other Expenditures	\$58,200,000	\$22,300,000	\$80,500,000
Expenditures Not Impacted By Development	\$31,400,000	\$0	\$31,400,000
<b>Total Annual Expenditures</b>	<b>\$351,600,000</b>	<b>\$122,400,000</b>	<b>\$474,000,000</b>
<b>Annual General Fund Surplus/(Deficit)</b>	<b>(\$26,300,000)</b>	<b>\$81,000,000</b>	<b>\$54,600,000</b>

## ANALYSIS METHODOLOGY

EPS used information from the FY 2007-08 Budget to develop forecasting methodologies for General Fund revenues and expenditures anticipated to result from buildout of the 2030 General Plan proposed land uses. Since the FY 2007-08 Budget was prepared in calendar year 2007; all figures in this Analysis are expressed in 2007 dollars. In addition, the Analysis is based on current City service levels, current tax regulations and statutes, and general assumptions documented in the appendices of this report.

### REVENUE-ESTIMATING METHODOLOGY

#### General Fund

EPS uses either a marginal revenue case study approach or an average-revenue approach to estimate Project-related General Fund revenues. A listing of all City General Fund revenue sources and the estimating procedure used to forecast future revenues from the Project are shown on **Table B-1**. Department-generated revenues are excluded from the Analysis as it is assumed that these revenues are generated independently of changes in residential or employee populations or that any change in expenditures would be offset by a corresponding change in revenues irrespective of the proposed new development anticipated by the 2030 General Plan.

The “marginal revenue” case-study approach simulates actual revenue generation based on proposed 2030 General Plan new development throughout the City. It is used to estimate the following General Fund revenue sources:

- Property tax revenue (including property tax in lieu of sales tax and property Tax in lieu of Vehicle License Fee [PTVLF]);
- Sales tax revenue (including Proposition 172 Public Safety Sales Tax); and
- Real property transfer tax revenue.

For the remaining City General Fund revenue sources EPS applied an average-revenue approach to estimate future revenues resulting from the additional residents and employees of the Project. The average-revenue approach uses the City’s FY 2007-08 budgeted revenue amounts on a citywide per capita, per employee or persons served basis to forecast revenues derived from estimated residents and employees of the Project.<sup>1</sup>

---

<sup>1</sup> “Persons served” population is defined as 100 percent of residents plus 50 percent of employees.

EPS estimated Motor Vehicle License Fee (MVLF) revenue by using the “average revenue *per capita*” approach because this revenue source is expected to be affected only by additional residents. It should be noted, the revenue multiplier used to estimate MVLF revenue is not based on the City’s budget. To achieve a higher level of precision, EPS applied the FY 2005–06 per-capita multiplier used by the California State Controller to allocate MVLF revenues to cities. This per-capita estimate was then escalated by 3 percent per year to approximate the anticipated FY 2007-08 per-capita State allocation rate.

Two additional revenue-estimating methods are used in this Analysis: “per employee” and “per person served.” Business operations tax revenue is estimated by using average revenue *per employee* multiplier as it is unlikely that new residents will impact this revenue source.<sup>2</sup> The remaining City General Fund revenues are included in one of two revenue summary categories: Other Revenues<sup>3</sup> or Revenues Excluded from Analysis.<sup>4</sup>

#### Recent Legislative Updates Affecting Revenue Estimates

Each revenue item is estimated based on current State legislation as of May 2008 and current City resolutions or ordinances. This analysis incorporates the provisions included in Senate Bill (SB) 1096 as amended by Assembly Bill (AB) 2115 and AB 1602. Specifically, SB 1096, AB 2115, and AB 1602 affect the valuation and distribution of several key government revenue sources including property tax, MVLF, and sales tax. Future changes by either State legislation or the City, however, can directly affect the revenues estimated in the Analysis.

## EXPENDITURE-ESTIMATING METHODOLOGY

### General Fund

EPS estimates all General Fund expenditures by using an average-cost approach. A list of all City General Fund expenditures and the estimating procedure used to forecast future expenditures from the Project are shown on Table C-2.

---

<sup>2</sup> Although there are likely to be new home-based businesses generating business-license taxes, the Analysis assumes the revenue generated is nominal and does not estimate this source of revenue from new residents.

<sup>3</sup> Other Revenues include Franchise Fees, Other Revenues and Contributions to the General Fund from Enterprise Funds/General Tax Contributions from Other Funds.

<sup>4</sup> Revenues Excluded from Analysis are either one-time revenue sources not guaranteed to be available in the future or sources lacking any direct relationship between increased residential and employment growth and increased revenue. Included here are Transient Occupancy Tax, Residential Development Property Tax, Licenses and Permits, Fines and Forfeitures, Use of Money, Intergovernmental Revenues, Charges for Services, and In-lieu Franchise Fee and Property Tax Contributions from Other Funds.

Consistent with the methodology applied to revenues, departmental revenues are subtracted from departmental expenditures. As noted in the discussion of the revenue-forecasting methodology, it is assumed either that these revenues are generated independently of changes in residential or employee populations or that any change in expenditures would be offset by a corresponding change in revenues.

An average cost *per person served* is used to estimate the following General Fund expenditures because these expenditures are affected by additional residents *and* employees: Police, Fire, Development Services, General Government<sup>5</sup> and Other Expenditures.<sup>6</sup>

EPS estimates Parks and Recreation expenditures by using an average cost *per capita* multiplier because these expenditures are likely to be affected by residential development only. Expenditures that are not anticipated to be affected by development are excluded from the Analysis.<sup>7</sup>

## ANALYSIS ASSUMPTIONS

### GENERAL ASSUMPTIONS

The Analysis estimates the fiscal impacts of the 2030 General Plan on the City's General Fund. The Analysis is based on the City's FY 2007–08 Budget, current and proposed tax regulations and statutes as of May 2008, and general assumptions shown on **Table A-1**. **Table A-1** shows the fiscal study's assumptions including City population and employment demographics.

### LAND USE ASSUMPTIONS

The 2030 General Plan includes 25 separate land use designations. In each land use designation there is an array of both residential and nonresidential land use types. **Table A-4** details residential land use by number of attached and detached residential units and **Table A-5** details nonresidential land use assumptions by square foot in each land use designation category for each of the following:

---

<sup>5</sup> General Government category includes Mayor/Council, City Manager, City Attorney, City Clerk, City Treasurer, Finance, Information Technology, Human Resources and Labor Relations.

<sup>6</sup> Other Expenditures category includes General Services, Convention, Culture and Leisure, Economic Development, Neighborhood Services, Planning, Code Enforcement, Transportation, and Non-Departmental.

<sup>7</sup> Expenditures Excluded from Analysis include Fund Reserves & Contingency, Debt Service and Utilities.

- Current conditions (based on 2005 data);
- Anticipated changes under the proposed 2030 General Plan; and
- 2030 General Plan buildout.

### **Residential Development**

The revenue estimates in this Analysis are based on residential land use assumptions presented in **Tables A-2 and A-4**. The secured AV per residential unit ranges from \$235,000 to \$750,000 and is based on recent comparable real estate sales data in the Sacramento region. The residential unit values are used to estimate annual property tax revenue and sales tax revenue that will be generated by new development.

As noted previously, the Analysis is static and does not reflect the impact of inflation. As a result of Proposition 13 enacted in 1978, property values are reassessed whenever there is a change in ownership; therefore, the property tax projections are likely to be more conservative than the projections for other General Fund revenues.

### **Nonresidential Development**

EPS estimated nonresidential square feet based on the 2030 General Plan projected employment population and estimated square feet per employee assumptions. As shown on **Table A-2**, employee densities range from 250 square feet of building floor space per employee (Office) to 1,000 square feet of building floor space per employee (Industrial), depending on the individual characteristics of each type of nonresidential land use.

**Tables A-2 and A-5** present other nonresidential land use assumptions used in this Analysis including estimated assessed value per square foot, annual turnover rates, and, for nonresidential properties, retail type (i.e., neighborhood-supporting or regional). EPS estimated an AV for nonresidential based on an analysis of comparable real estate sales data. Neighborhood-supporting and regional retail development is valued at \$315 and \$400 per square foot, respectively. Office development is valued at \$275 per square foot and industrial development at \$125 per square foot.

### **Redevelopment Areas**

The Analysis assumes that all parcels in current City redevelopment areas will remain in a redevelopment area. That is, no current City redevelopment areas will expire or terminate within the timeframe of the 2030 General Plan. If a redevelopment area were to terminate, there would be a positive fiscal impact as the incremental property tax that accrues to the redevelopment area, would revert to the City's General Fund.

## PROJECT POPULATION

**Table A-3** shows the estimated residential and employee population by land use designation based on these factors:

- Current (2007) conditions.
- Anticipated changes under the proposed 2030 General Plan.
- 2030 General Plan buildout.

In total, the 2030 General Plan forecasts that the City's population will increase from approximately 470,000 in 2007 to 640,000 in 2030. The City's employee population is projected to increase from 335,000 in 2007 to slightly more than 475,000 in 2030.

For the purposes of estimating some of the ongoing revenues and expenditures affected by both residents and employees, the Analysis calculates a persons-served<sup>8</sup> population. The persons served population is estimated to increase from 635,000 to 870,000 as a result of anticipated development through 2030.

## SERVICE LEVEL ASSUMPTIONS

While it is unlikely that all City departments will incur cost increases proportional to the changes in per persons served or per capita rates, no efficiency or LOS enhancement adjustments has been made. Further versions of the Analysis may include assumptions regarding the City's ability to provide service to new residents and employees on a more efficient basis, thereby reducing the cost of these additional services from a fully loaded to a marginal growth rate. Similarly, some City services, such as police and fire, are perceived as not currently providing the desired level of service. Future versions of the Analysis can include a cost adjustment factor to reflect the increased costs that will result from providing an enhanced LOS.

## REVENUE IMPACTS

### GENERAL FUND

The City's FY 2007–08 Budget estimates total General Fund revenues at approximately \$426.6 million, as shown on **Table B-1**. This includes \$26.4 million of fund reserves, interest earnings and other revenues allocated to the General Fund to cover the annual

---

<sup>8</sup> Persons-served population equals 100 percent residential population plus 50 percent employee population.

operating deficit. The largest current sources of General Fund revenue<sup>9</sup> is property tax (including the City's allocations of the ad valorem property tax, property tax in lieu of sales tax and PTVLF) which accounts for 48 percent of net General Fund revenues. Other significant revenue sources are sales taxes (19 percent) and utility taxes (18 percent).

Table B-2 presents the annual revenue estimates for each revenue source and includes:

- Current conditions (2007-08 Approved Budget);
- Anticipated changes under the proposed 2030 General Plan; and
- 2030 General Plan buildout.

The anticipated 2030 General Plan development at buildout is projected to increase City General Fund revenues by slightly more than \$200 million or nearly 63 percent.

### Property Tax

Estimated annual property tax revenue resulting from anticipated 2030 General Plan development is presented in Table B-3. The City's property tax revenue projection is derived from the total AV and the City's share of the 1-percent ad valorem property tax.

The Analysis estimates that at 2030 General Plan buildout the City's total AV will increase by nearly \$52.9 billion or 136 percent above the FY 2007-08 City AV of \$38.8 billion. This is significantly greater than the growth in residential units and nonresidential square footage proposed in the 2030 General Plan. The 2030 General Plan anticipates a 55 percent increase in residential units and a 30 percent increase in nonresidential square footage at buildout. This finding is not unexpected. The AV for new development will be significantly higher than the AV of comparable properties that are currently on the tax roll.<sup>10</sup>

Based on 2030 General Plan development assumptions, nearly half of the projected \$52.9 billion (\$25.7 billion) increase in AV will occur in authorized redevelopment areas. As a result, the incremental increase in property tax revenues will accrue to the City's RDA and not the City's General Fund.

---

<sup>9</sup> After subtracting department revenues, revenues not affected by development and deficit funding which are excluded from the Analysis.

<sup>10</sup> With the 1978 enactment of Proposition 13 in California the increase in an existing property's AV is limited to 2 percent, unless the property changes ownership, at which point it is reassessed to the current market rate. Properties that do not turnover retain an AV on the tax role that is usually significantly below market rates.

The 2030 General Plan development will generate a significant increase in PTVLF, in addition to the City's allocation of the 1 percent base property tax revenue. PTVLF revenue increases proportionally to the increase in City AV. Therefore, the projected 136 percent increase in the City's AV that would result from buildout of the 2030 General Plan will also increase PTVLF revenue to the City by 136 percent, or \$49.1 million.

### **Real Property Transfer Tax**

**Table B-4** estimates the increase in real property transfer taxes based on the increase in AV by land use type. At buildout, the anticipated 2030 General Plan development will generate an increase in these revenues of \$13.1 million. This calculation assumes that residential property will transfer property ownership at twice the rate (10 percent per year versus 5 percent per year) of nonresidential property.

### **Sales Tax**

**Table B-5** presents estimated sales tax revenue to the City. This estimate is based entirely on the proposed increase in retail land uses by type (neighborhood-supporting, regional and office). While new residents will increase the volume of taxable sales, without a full market analysis it is not possible to separate the portion of taxable sales from new retail development that is attributable to new City residents versus new taxable sales attributed to non-City residents. This methodology avoids double counting new taxable sales attributable to new residents that are also included in the net City increase in taxable sales from new retail development.

**Table B-5a** details the calculations used to project the volume of increase taxable sales attributed to retail development. In total, the 2030 General Plan retail development is projected to increase the City's taxable sales by more than \$2.5 billion or 35 percent. This increase in taxable sales is projected to increase the City's sales tax revenues by \$6.3 million annually (from \$17.5 million to \$23.8 million).

The Analysis assumes that 100 percent of taxable sales generated by 2030 General Plan development will represent new taxable sales in the City. It is likely that some percentage of the taxable sales from new development will be displaced from existing retail development. However, without a complete market analysis it is not possible to estimate the impact new retail development will have on existing retail sales.

## EXPENDITURE IMPACTS

### GENERAL FUND

As shown on **Table C-1**, the City's FY 2007–08 Approved Budget presents total City General Fund expenditures of approximately \$431.0 million. The Analysis uses a total Adjusted Budget of \$351.6. The Adjusted Budget excludes expenditures of nearly \$80 million that are either supported by dedicated revenues (also removed from the revenue projections, see **Table B-1**), will not be affected by new development, or are for one-time Capital Improvements that do not reflect on-going annual expenditures.

**Table C-3** presents the annual expenditure estimates for each of the cost items. In total, the increase in residents and employees attributed to new development anticipated in the 2030 General Plan are projected to increase adjusted General Fund expenses by \$122 million, from nearly \$352 million to \$474 million, an increase of 35 percent.



Economic &  
Planning Systems

*Public Finance*  
*Real Estate Economics*  
*Regional Economics*  
*Land Use Policy*

## APPENDICES

APPENDIX A: FISCAL IMPACT SUMMARY AND  
ASSUMPTION TABLES

APPENDIX B: REVENUE-ESTIMATING TABLES

APPENDIX C: EXPENDITURE-ESTIMATING TABLES



**Economic &  
Planning Systems**

*Public Finance  
Real Estate Economics  
Regional Economics  
Land Use Policy*

## APPENDIX A

### FISCAL IMPACT SUMMARY AND ASSUMPTION TABLES

Table A-1	General Assumptions .....	A-1
Table A-2	Land Use Assumptions for Proposed Development.....	A-2
Table A-3	Estimated Residential and Employee Population .....	A-3
Table A-4	Estimated Residential Development .....	A-4
Table A-5	Estimated Commercial Square Footage .....	A-5

**Table A-1  
Sacramento 2030 General Plan  
Fiscal Impact Analysis  
General Assumptions**

Item	Assumption
<b>General Assumptions</b>	
Fiscal Year of Analysis and Year to Which Dollars Are Discounted [1]	2007-08
<b>General Demographic Characteristics</b>	
<b>City of Sacramento</b>	
Population [2]	467,000
Employees [3]	335,000
Persons Served [4]	634,500

\*gen\_assumps\*

Source: Claritas, California Department of Finance, U.S. Census, and EPS.

[1] This fiscal impact analysis is based on the City of Sacramento's FY 2007-08 Proposed Budget.

[2] California Department of Finance estimate for January 1, 2007 (rounded to nearest 1,000).

[3] Based on Claritas' Business-Facts Report for the City of Sacramento as of September 28, 2007. Includes private and public sector employees for all industries (rounded to nearest 1,000).

[4] "Persons Served" is defined as City of Sacramento's population plus 50% of employees.

# DRAFT

Table A-2  
 Sacramento 2030 General Plan  
 Fiscal Impact Analysis  
 Land Use Assumptions For Proposed Development (2007\$)

Land Use Designation	Land Use Code	Residential Unit	Estimated Assessed Value per Square Foot					Turnover Rate (%)			Persons per Household				Square Feet per Employee [3]			
			Neighborhood Retail	Regional Retail	Office	Industrial	Residential	Commercial	Household [2]	Retail	Office	Industrial	Public					
Rural Residential	RR	\$750,000	\$400	\$400	\$275	\$125	10.00%	5.00%	2.25	-	-	-	-	-	-	-	-	
Suburban Low Density	SLDR	\$450,000	\$315	\$400	\$275	\$125	10.00%	5.00%	2.25	450	250	750	750	750	750	750	750	
Suburban Medium Density	SMDR	\$320,000	\$315	\$400	\$275	\$125	10.00%	5.00%	2.00	450	250	750	750	750	750	750	750	
Suburban High Density	SHDR	\$385,000	\$315	\$400	\$275	\$125	10.00%	5.00%	1.75	450	250	750	750	750	750	750	750	
Traditional Low Density	TLLDR	\$450,000	\$315	\$400	\$275	\$125	10.00%	5.00%	2.25	450	250	750	750	750	750	750	750	
Traditional Medium Density	TMLDR	\$320,000	\$315	\$400	\$275	\$125	10.00%	5.00%	2.00	450	250	750	750	750	750	750	750	
Traditional High Density	THDR	\$415,000	\$315	\$400	\$275	\$125	10.00%	5.00%	1.75	450	250	750	750	750	750	750	750	
Urban Low Density	ULLDR	\$660,000	\$315	\$400	\$275	\$125	10.00%	5.00%	2.25	450	250	750	750	750	750	750	750	
Urban Medium Density	UMLDR	\$520,000	\$315	\$400	\$275	\$125	10.00%	5.00%	2.00	450	250	750	750	750	750	750	750	
Urban High Density	UHLDR	\$295,000	\$315	\$400	\$275	\$125	10.00%	5.00%	1.75	450	250	750	750	750	750	750	750	
Suburban Center	SCR	\$415,000	\$315	\$400	\$275	\$125	10.00%	5.00%	1.75	650	250	750	750	750	750	750	750	
Traditional Center	TCR	\$295,000	\$315	\$400	\$275	\$125	10.00%	5.00%	1.75	650	250	750	750	750	750	750	750	
Regional Commercial Center	RC	\$295,000	\$315	\$400	\$275	\$125	10.00%	5.00%	1.75	650	250	750	750	750	750	750	750	
Urban Center Low	UCRLow	\$550,000	\$315	\$400	\$275	\$125	10.00%	5.00%	1.75	650	250	750	750	750	750	750	750	
Urban Center High	UCRHigh	\$520,000	\$315	\$400	\$275	\$125	10.00%	5.00%	1.75	650	250	750	750	750	750	750	750	
Central Business District	CBD	\$520,000	\$315	\$400	\$275	\$125	10.00%	5.00%	1.75	650	250	750	750	750	750	750	750	
Suburban Center	SCR	\$295,000	\$315	\$400	\$275	\$125	10.00%	5.00%	1.75	650	250	750	750	750	750	750	750	
Urban Center Low	UCRLow	\$660,000	\$315	\$400	\$275	\$125	10.00%	5.00%	1.75	650	250	750	750	750	750	750	750	
Urban Center High	UCRHigh	\$660,000	\$315	\$400	\$275	\$125	10.00%	5.00%	1.75	650	250	750	750	750	750	750	750	
Employment Center Low-Rise	EC (LR)	\$295,000	\$315	\$400	\$275	\$125	10.00%	5.00%	1.75	450	250	750	750	750	750	750	750	
Employment Center Mid-Rise	EC (MR)	\$295,000	\$315	\$400	\$275	\$125	10.00%	5.00%	1.75	450	250	750	750	750	750	750	750	
Industrial	INDU	-	\$400	\$400	\$275	\$125	10.00%	5.00%	1.75	500	250	750	750	750	750	750	750	
Public/Quasi Public	PUB	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Parks, Greenways, & Rec. Facilities	PRK	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Open Space	OS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

Source: City of Sacramento; Gregory Group, Loopnet and EPS.

[1] Estimated by EPS. Residential Turnover Rate of 6.67% equals once every 15 years. Commercial Turnover Rate of 4.00% equals once every 25 years. Turnover ratio used in calculating property transfer tax revenues as shown in Table B-4.  
 [2] Estimated by EPS to average General Plan 2030 assumption of 2.0 persons per household.  
 [3] From City of Sacramento General Plan, Update Development Assumptions.

DRAFT

Table A-3  
Sacramento 2030 General Plan  
Fiscal Impact Analysis  
Estimated Residential and Employee Population

Land Use	Existing [1]			2008-2030 Estimated Change			Net 2030 General Plan			Percent Change		Person Saved [2]
	Residents	Employees	Person Saved [2]	Residents	Employees	Person Saved [2]	Residents	Employees [3]	Person Saved [2]	Residents	Employees	
Rural Residential	780	1,951	791	11	0	11	801	1	802	1.4%	0.0%	1.4%
Suburban Low Density	204,028	1,451	205,003	20,890	2,948	22,364	224,918	4,898	227,387	10.2%	151.1%	10.9%
Suburban Medium Density	56,842	0	57,568	13,633	2,572	14,919	70,475	4,023	72,487	24.0%	177.2%	25.9%
Suburban High Density	7,810	0	7,810	6,479	1,578	7,268	14,289	1,578	15,078	83.0%	0.0%	93.1%
Traditional Low Density	117,596	3,190	119,191	(32)	215	76	117,564	3,405	118,267	0.0%	6.7%	0.1%
Traditional Medium Density	18,980	2,152	20,056	5,338	(232)	5,223	24,319	1,920	25,279	28.1%	-10.8%	28.0%
Traditional High Density	22,751	1,883	23,697	2,096	4,014	4,103	24,847	5,907	27,800	9.2%	212.1%	17.3%
Urban Low Density	3,310	1,581	4,075	1,387	704	1,749	4,707	2,235	5,824	42.2%	46.0%	42.9%
Urban Medium Density	943	3,775	2,831	15,697	1,819	16,607	16,840	5,594	19,438	1664.6%	48.2%	586.6%
Urban High Density	0	0	0	13,341	10,089	18,386	13,341	10,089	18,386	0.0%	0.0%	0.0%
Suburban Center	1,944	9,000	6,444	110	894	587	2,054	9,884	7,001	5.7%	9.9%	8.8%
Traditional Center	1,240	8,773	5,627	3,025	(240)	2,905	4,265	8,533	6,532	244.0%	-2.7%	51.6%
Regional Commercial Center	0	1,502	751	296	2,484	1,538	296	3,966	2,289	0.0%	165.4%	204.8%
Urban Center Low	2,688	21,885	13,531	19,416	8,162	23,497	22,104	29,847	37,028	722.3%	37.8%	173.7%
Urban Center High	3,876	28,989	18,375	26,634	26,556	39,912	30,510	55,555	58,287	687.2%	91.6%	217.2%
Central Business District	5,989	78,027	45,003	22,203	13,361	28,884	28,192	81,388	73,887	370.7%	17.1%	64.2%
Suburban Corridor	4,279	13,070	10,814	3,502	4,185	5,595	7,781	17,255	16,409	81.8%	32.0%	51.7%
Urban Corridor Low	6,675	38,818	26,084	7,361	1,838	8,280	14,036	40,656	34,364	110.3%	4.7%	31.7%
Urban Corridor High	3,757	20,439	13,977	7,347	(370)	7,162	11,104	20,069	21,136	195.5%	-1.8%	51.2%
Employment Center Low-Rise	888	43,247	22,521	804	11,292	6,450	1,702	54,539	28,971	89.5%	26.1%	28.6%
Employment Center Mid-Rise	48	19,808	9,952	3,748	29,241	18,370	3,797	46,049	28,322	7810.4%	147.6%	184.6%
Industrial	125	9,945	5,097	(5)	1,073	532	120	11,018	5,629	-4.0%	10.8%	10.4%
Public/Quasi Public	1,300	22,196	12,398	0	457	229	1,300	22,653	12,627	0.0%	2.1%	1.8%
Parks, Greenways, & Rec. Facilities	1,132	3,546	2,905	0	1,022	511	1,132	4,568	3,416	0.0%	28.8%	17.6%
Open Space	0	0	0	0	3	2	0	3	2	0.0%	0.0%	0.0%
<b>Total [4]</b>	<b>467,000</b>	<b>335,000</b>	<b>635,000</b>	<b>173,000</b>	<b>141,000</b>	<b>235,000</b>	<b>640,000</b>	<b>476,000</b>	<b>876,000</b>	<b>37.8%</b>	<b>42.1%</b>	<b>37.0%</b>

Source: City of Sacramento, Mintler & Associates and EPS.

[1] Represents 2007 status. City of Sacramento General Plan Update Technical Background Report used 2005 data and reported 446,000 population and 339,000 employees.

[2] "Total Persons Served" is defined as 100% of residential population and 50% of employees.

[3] Total Employees reported for 2030 Buildout includes 17,820 school employees that are not included in the land use detail.

[4] Rounded to nearest 1,000.

Table A-4  
Sacramento 2030 General Plan  
Fiscal Impact Analysis  
Estimated Residential Development

Land Use	Existing [1]		2008-2030 Estimated Change		Net 2030 General Plan Buildout		Total	Attached	Detached	Total	Attached	Detached	Total	
	Total	Detached	Attached	Detached	Attached	Detached								Attached
<b>City Residential Units [2]</b>														
Rural Residential	302	302	-	5	5	-	307	-	307	307	-	307	7,590	
Suburban Low Density	78,050	72,159	6,891	9,284	9,284	-	87,235	1,698	79,742	87,235	1,698	79,742	19,355	
Suburban Medium Density	21,745	4,426	17,319	6,816	6,816	2,238	23,561	4,511	19,050	23,561	4,511	19,050	4,458	
Suburban High Density	2,988	8	2,979	3,702	3,702	1,478	6,090	2,224	3,866	6,090	2,224	3,866	7,223	
Traditional Low Density	44,988	37,679	7,309	(14)	(14)	78	7,295	(2)	7,293	7,295	(2)	7,293	1,814	
Traditional Medium Density	7,251	6,788	463	2,670	2,670	2,235	5,505	1,034	4,471	5,505	1,034	4,471	8,098	
Traditional High Density	8,703	513	8,190	1,187	1,187	1,301	2,588	(69)	2,519	2,588	(69)	2,519	6,125	
Urban Low Density	1,268	73	1,195	621	621	889	1,887	1,248	639	1,887	1,248	639	1,425	
Urban Medium Density	391	134	257	7,624	7,624	1,248	8,209	6,963	1,246	8,209	6,963	1,246	8,128	
Urban High Density	-	-	-	63	63	24	87	7,824	7,824	87	7,824	7,824	7,911	
Suburban Center	744	171	573	1,729	1,729	5	2,203	39	2,164	2,203	39	2,164	1,812	
Regional Commercial Center	474	102	372	5	5	1,723	2,203	189	1,814	2,203	189	1,814	2,096	
Urban Center Low	-	-	-	169	169	0	169	189	169	169	189	169	169	0
Urban Center High	1,028	612	416	11,065	11,065	2,267	8,808	8,808	12,123	12,123	2,899	9,224	8,224	
Central Business District	1,483	52	1,431	15,220	15,220	129	15,091	12,695	16,702	16,702	182	16,520	16,520	
Suburban Corridor	1,637	1	1,636	12,688	12,688	-	14,324	12,688	14,978	14,978	-	14,978	14,978	
Urban Corridor Low	2,553	522	2,031	(255)	(255)	2,256	3,638	2,256	3,638	3,638	267	3,371	3,371	
Urban Corridor High	1,437	18	1,419	4,206	4,206	1,962	6,381	4,568	6,790	6,790	200	6,590	6,590	
Employment Center Low-Rise	344	203	141	418	418	4,199	4,617	4,199	5,636	5,636	29	5,607	5,607	
Employment Center Mid-Rise	18	11	7	2,142	2,142	106	2,149	45	2,104	2,149	45	2,104	2,104	
Industrial	48	3	45	(9)	(9)	0	45	45	45	45	0	45	45	
Public/Quasi Public	497	327	171	1,358	1,358	520	878	878	1,855	1,855	847	1,008	1,008	
Parks, Greenways, & Rec. Facilities	433	240	193	2,706	2,706	600	2,097	2,097	3,136	3,136	840	2,296	2,296	
Open Space	-	-	-	0	0	0	0	0	0	0	0	0	0	
<b>Total City Residential Units</b>	<b>175,649</b>	<b>119,866</b>	<b>60,041</b>	<b>97,787</b>	<b>22,895</b>	<b>74,913</b>	<b>276,438</b>	<b>141,483</b>	<b>134,955</b>	<b>141,483</b>	<b>134,955</b>	<b>134,955</b>	<b>134,955</b>	
<b>City Residential Units in RDA [3]</b>														
Rural Residential	-	-	-	-	-	-	-	-	-	-	-	-	-	
Suburban Low Density	4,189	3,869	300	(33)	(33)	-	4,156	(22)	3,857	4,156	(22)	3,857	278	
Suburban Medium Density	659	70	589	15	15	0	674	8	674	674	8	674	588	
Suburban High Density	-	-	-	-	-	-	-	-	-	-	-	-	-	
Traditional Low Density	13,090	10,014	3,055	(143)	(143)	13	12,885	(41)	12,844	12,885	(41)	12,844	3,015	
Traditional Medium Density	1,522	183	1,339	34	34	13	1,477	338	1,871	1,871	338	1,533	1,533	
Traditional High Density	486	147	339	(278)	(278)	13	61	(266)	202	202	(253)	49	67	
Urban Low Density	107	18	89	26	26	26	115	89	115	115	26	89	115	
Urban Medium Density	381	134	228	6,828	6,828	3,860	7,300	3,860	3,413	7,300	3,860	3,413	3,887	
Urban High Density	-	-	-	7,824	7,824	-	7,824	-	7,824	7,824	-	7,824	7,824	
Suburban Center	159	2	156	(7)	(7)	164	165	7	165	165	7	162	164	
Regional Commercial Center	65	12	53	1,864	1,864	(7)	1,871	1,871	1,726	1,871	1,871	1,726	1,726	
Urban Center Low	181	70	111	7,570	7,570	575	6,995	6,995	7,751	7,751	645	7,107	7,107	
Urban Center High	-	-	-	797	797	-	797	-	797	797	-	797	797	
Central Business District	1,507	1	1,506	10,411	10,411	(189)	11,611	11,611	11,877	11,877	142	11,919	11,919	
Suburban Corridor	613	310	303	600	600	(64)	703	639	1,005	1,005	103	1,108	1,108	
Urban Corridor Low	507	167	228	2,271	2,271	(6)	2,265	2,265	2,507	2,507	2	2,505	2,505	
Urban Corridor High	237	82	89	385	385	(42)	427	407	411	411	4	415	415	
Employment Center Low-Rise	151	-	-	2	2	0	2	2	2	2	0	2	2	
Employment Center Mid-Rise	3	3	-	(3)	(3)	0	0	0	0	0	0	0	0	
Industrial	258	151	107	701	701	55	646	646	659	659	208	753	753	
Public/Quasi Public	8	6	2	1,260	1,260	15	1,275	1,275	1,277	1,277	21	1,256	1,256	
Parks, Greenways, & Rec. Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total City Residential Units In RDA</b>	<b>24,085</b>	<b>15,227</b>	<b>8,828</b>	<b>41,750</b>	<b>11,889</b>	<b>30,050</b>	<b>65,865</b>	<b>26,525</b>	<b>38,679</b>	<b>38,679</b>	<b>26,525</b>	<b>38,679</b>	<b>38,679</b>	

Source: City of Sacramento, Minter & Associates and EPS.

[1] Based on 2005 data.  
 [2] Includes all residential units in the City.  
 [3] Represents City units located in Redevelopment Areas (RDA).

Table A-5  
Sacramento 2030 General Plan  
Fiscal Impact Analysis  
Estimated Commercial Square Footage

Land Use	Type of Retail	Existing (1)			2008-2010			Estimated Change			2030		
		Retail	Office	Industrial	Public	Retail	Office	Industrial	Public	Retail	Office	Industrial	Public
Nonresidential Sq. Ft. [2]													
Rural Residential	NA												
Suburban Low Density	Neighborhood-Supporting	389,617	84,013	210,413		453,741	244,047			823,358			
Suburban Medium Density	Neighborhood-Supporting	207,328	150,368	8,856		418,071	184,150			266,181			
Suburban High Density	Neighborhood-Supporting					286,181	116,653			286,181			
Traditional Low Density	Neighborhood-Supporting	176,121	287,583	344,862		97,837	4,777			476,758			
Traditional Medium Density	Neighborhood-Supporting	152,079	308,046	314,466		151,961	(84,083)			284,937			
Traditional High Density	Neighborhood-Supporting	231,878	276,352	4,040		318,475	532,767			551,153			
Urban Low Density	Neighborhood-Supporting	165,154	238,228	131,080		528,132	(77,853)			693,286			
Urban Medium Density	Neighborhood-Supporting	281,197	371,403	1,231,464		497,037	354,305			776,234			
Urban High Density	Neighborhood-Supporting					1,138,327	1,682,828			1,138,327			
Suburban Center	Regional	3,179,430	887,652	694,027		553,900	15,353			4,033,330			
Traditional Center	Regional	3,141,141	743,736	541,573		(654,239)	250,484			2,486,902			
Urban Center Low	Regional	844,798	151,194			648,227	371,631			1,219,858			
Urban Center High	Regional	2,812,751	2,810,804	2,889,895		38,303	2,462,243			2,872,054			
Central Business District	Neighborhood-Supporting	3,224,270	2,835,895	841,825		2,761,150	5,645,405			5,895,420			
Suburban Corridor	Neighborhood-Supporting	4,472,872	16,579,238	3,448,713		822,800	2,905,013			5,465,972			
Urban Corridor Low	Neighborhood-Supporting	3,248,757	8,871,450	825,678		1,023,442	161,783			5,170,199			
Urban Corridor High	Neighborhood-Supporting	5,253,271	8,152,260	1,227,351		1,408,131	(44,407)			6,665,428			
Employment Center Low-Rise	Neighborhood-Supporting	1,659,204	4,945,062	351,082		1,630,533	(936,426)			3,222,737			
Employment Center Mid-Rise	Neighborhood-Supporting	1,655,340	5,559,897	15,288,871		(412,219)	2,068,324			1,543,121			
Industrial	Regional	1,421,004	4,035,722	502,928		757,527	8,533,249			2,178,531			
Public/Quasi Public	NA		915,888	8,064,129			(861,563)						
Parks, Greenways, & Rec. Facilities	NA												
Open Space	NA												
Total Nonresidential Sq. Ft.		33,263,623	46,791,151	32,073,611		13,418,147	22,221,628			45,692,970			
Nonresidential in RDA [3]													
Rural Residential	NA												
Suburban Low Density	Neighborhood-Supporting	12,721	417	2,537		(2,748)	(91)			9,975			
Suburban Medium Density	Neighborhood-Supporting	8,909	353			(907)	45			8,982			
Suburban High Density	Neighborhood-Supporting												
Traditional Low Density	Neighborhood-Supporting	72,242	82,321	163,065		(17,080)	(19,414)			55,162			
Traditional Medium Density	Neighborhood-Supporting	56,729	131,172	13,571		18,782	51,188			75,521			
Traditional High Density	Neighborhood-Supporting	2,700	109	422		25,755	279,381			26,455			
Urban Low Density	Neighborhood-Supporting	14,656	85,718	116,864		513,358	(68,487)			528,015			
Urban Medium Density	Neighborhood-Supporting	281,197	282,648	755,913		1,433,812	19,738			1,716,809			
Urban High Density	Neighborhood-Supporting	468,568	60,873	50,477		4,539,978	632,404			4,539,979			
Suburban Center	Regional	1,816,927	358,108	252,367		38,258	(3,268)			444,767			
Traditional Center	Regional					(702,390)	287,653			1,114,537			
Urban Center Low	Regional	1,594,451	1,980,837	1,487,889		(594,053)	1,851,664			999,488			
Urban Center High	Neighborhood-Supporting	41,728	743,354	725,577		39,853	694,567			1,038,151			
Central Business District	Neighborhood-Supporting	3,785,384	9,743,008	3,925,577		680,180	2,117,671			4,455,564			
Suburban Corridor	Neighborhood-Supporting	1,284,562	284,507	338,230		925,963	83,968			2,180,483			
Urban Corridor Low	Neighborhood-Supporting	963,399	388,280	173,974		321,212	47,704			807,611			
Urban Corridor High	Neighborhood-Supporting	738,438	1,735,780	271,904		1,178,911	(731,568)			1,898,370			
Employment Center Low-Rise	Neighborhood-Supporting	655,078	1,936,746	5,676,588		2,719	1,213,720			657,798			
Employment Center Mid-Rise	Neighborhood-Supporting					128	12			128			
Industrial	Regional		158,183	2,905,088			(84,111)						
Public/Quasi Public	NA												
Parks, Greenways, & Rec. Facilities	NA												
Open Space	NA												
Total Nonresidential in RDA		11,319,651	17,861,906	12,036,455		3,382,698	6,676,191			19,702,317			
Commercial Sq. Ft.													
Office													
Industrial													
Public													
Total Commercial Sq. Ft.													

Source: City of Sacramento, Miller & Associates and EPS.

[1] Based on 2005 data.  
 [2] Includes all nonresidential square feet in the City.  
 [3] Represents City Square feet located in Redevelopment Area (RDA).



**Economic &  
Planning Systems**

*Public Finance  
Real Estate Economics  
Regional Economics  
Land Use Policy*

## APPENDIX B

### REVENUE-ESTIMATING TABLES

Table B-1	Revenue Estimating Procedures.....	B-1
Table B-2	Estimated Annual Project Revenues.....	B-2
Table B-3	Estimated Annual Property Tax Revenues.....	B-3
Table B-4	Real Property Transfer Tax .....	B-4
Table B-5	Estimated Annual Sales and Use Tax Revenues .....	B-5
Table B-5a	Estimated Annual Taxable Sales, Adjusted Retail Space Method.....	B-6

**Table B-1**  
**Sacramento 2030 General Plan**  
**Fiscal Impact Analysis**  
**Revenue-Estimating Procedures (2007\$ rounded to nearest \$100,000)**

Annual General Fund Revenues	Estimating Procedure	Reference Table [1]	City of Sacramento Approved FY 2007-08 Revenues	Offsetting Revenues [2]	Adjusted Net FY 2007-08 Revenues	Est. 1/1/07 Population or Persons Served	Revenue Multiplier
			a	b	c = a - b	d	e = c / d
Property Tax	Case Study	Table B-3	\$101,900,000	\$0	\$101,900,000	NA	NA
Property Tax in lieu of Sales Tax [3]	Case Study	Table B-5	\$17,500,000	\$0	\$17,500,000	NA	NA
Property Tax in lieu of VLF [4]	Case Study	Table B-3	\$36,000,000	\$0	\$36,000,000	NA	NA
Real Property Transfer Tax	Case Study	Table B-4	\$9,000,000	\$0	\$9,000,000	NA	NA
Sales Tax	Case Study	Table B-5	\$54,000,000	\$0	\$54,000,000	NA	NA
Sales Tax - Prop. 172 (Public Safety)	Case Study	Table B-5	\$5,500,000	\$0	\$5,500,000	NA	NA
Utility Taxes	Per Person Served	Table B-2	\$59,700,000	\$1,200,000	\$58,500,000	634,500	\$92.20
Business Operations Tax	Per Employee	Table B-2	\$7,400,000	\$0	\$7,400,000	335,000	\$22.09
Motor Vehicle in-lieu [5]	Per Capita	Table B-2	\$3,100,000	\$0	\$3,100,000	467,000	\$8.95
Other Revenues [6]	Per Person Served	Table B-2	\$25,100,000	\$1,500,000	\$23,600,000	634,500	\$37.19
Revenues Excluded From Analysis [7]	NA		\$81,000,000	\$72,200,000	\$8,800,000	NA	NA
<b>Total Annual Gen. Fund Revenues</b>			<b>\$400,200,000</b>	<b>\$74,900,000</b>	<b>\$325,300,000</b>		
<b>Other Fund Sources &amp; Undesignated Funds [8]</b>			<b>\$26,400,000</b>	<b>\$0</b>	<b>\$26,400,000</b>	<b>NA</b>	<b>NA</b>
<b>Total Current Funding [9]</b>			<b>\$426,600,000</b>	<b>\$74,900,000</b>	<b>\$351,700,000</b>		

Sources: City of Sacramento FY 2007-08 Proposed Budget, California Office of the Controller, California Department of Finance, and EPS.

- [1] Refers to table with detailed revenue calculations.
- [2] Revenues are adjusted by user fees and cost recovery amounts shown in the City's FY 2007-08 Budget. These deductions in ongoing revenues also are deducted from ongoing costs, as shown in Table C-1. If Offsetting Revenues (b) exceeds Expenditures (a) then Adjusted Net Revenues (c) equals \$0.
- [3] Property Tax in lieu of Sales Tax is authorized by SB 1096 as amended by AB 2115.
- [4] Property Tax in lieu of Motor Vehicle License Fees is authorized by SB 1096 as amended by AB 2115.
- [5] Per Capita Revenue Multiplier from FY 2005-06 State of California Shared Revenue Estimates, published by California State Controller. Escalated by 3% to 2007\$.
- [6] Other Revenues include Franchise Fees, Other Revenues and Enterprise Funds/General Tax Contributions from Other Funds.
- [7] Revenues Excluded From Analysis are either not expected to materially impact or the revenues are dedicated to specific activities. Included here are Transient Occupancy Tax, Residential Development Property Tax, Licenses and Permits, Fines and Forfeitures, Use of Money, Intergovernmental Revenues, Charges for Services, and In-lieu Franchise Fee and Property Tax Contributions from Other Funds.
- [8] Represents General Fund financing used to cover current operating deficits. Other Fund Sources primarily comprise of Reserves, Interest Earnings, and Advanced List Support Reserves.
- [9] Does not include Capital Improvements funding of \$4,502,000.

# DRAFT

Based on Current Service Levels  
and 2030 General Plan Land Uses

**Table B-2**  
**Sacramento 2030 General Plan**  
**Fiscal Impact Analysis**  
**Estimated Annual Project Revenues (2007\$)**

Annual General Fund Revenues	Amount			Percent of Budget		
	FY2007-08 Adjusted Budget	2008-2030 Estimated Change	Net 2030 General Plan	FY2007-08 Adjusted Budget	2008-2030 Estimated Change	Net 2030 General Plan
Property Tax	\$101,900,000	\$79,000,000	\$180,900,000	31%	39%	34%
Property Tax in lieu of Sales Tax	\$17,500,000	\$6,300,000	\$23,800,000	5%	3%	5%
Property Tax in lieu of VLF	\$36,000,000	\$49,100,000	\$85,100,000	11%	24%	16%
Real Property Transfer Tax	\$8,900,000	\$13,100,000	\$22,000,000	3%	6%	4%
Sales Tax	\$54,000,000	\$19,000,000	\$73,000,000	17%	9%	14%
Sales Tax - Prop. 172 (Public Safety)	\$5,500,000	\$1,900,000	\$7,400,000	2%	1%	1%
Utility Taxes	\$58,500,000	\$21,700,000	\$80,200,000	18%	11%	15%
Business Operations Tax	\$7,400,000	\$3,100,000	\$10,500,000	2%	2%	2%
Motor Vehicle in-lieu	\$3,100,000	\$1,500,000	\$4,600,000	1%	1%	1%
Other Revenues	\$23,600,000	\$8,700,000	\$32,300,000	7%	4%	6%
Revenues Excluded From Analysis	\$8,800,000	\$0	\$8,800,000	3%	0%	2%
<b>Total Annual Gen. Fund Revenues</b>	<b>\$325,200,000</b>	<b>\$203,400,000</b>	<b>\$528,600,000</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>

Source: EPS. \*Revenues\*

# DRAFT

**Table B-3  
Sacramento 2030 General Plan  
Fiscal Impact Analysis  
Estimated Annual Property Tax Revenues (2007\$)**

Item	Assumption	Formula	FY2007-08 Adjusted Budget	2008-2030 Estimated Change	Net 2030 General Plan
<b>Cumulative Assessed Value (2007\$)</b>					
Non-RDA Property		$a$	\$31,668,400,000	\$27,190,500,000	\$58,858,900,000
RDA Property		$b$	\$7,137,500,000	\$25,708,200,000	\$32,845,700,000
<b>Total Cumulative Assessed Value</b>		$c = a + b$	<b>\$38,805,900,000</b>	<b>\$52,898,700,000</b>	<b>\$91,704,600,000</b>
<b>Non-RDA Property</b>					
Property Tax (1% of Assessed Value)	1.0%	$d = a * 1.00\%$	\$316,700,000	\$271,900,000	\$588,600,000
City of Sacramento Share of Property Tax					
Secured [1]		$e = d * 28.70\%$	\$90,950,000	\$78,000,000	\$168,950,000
Unsecured [1]	28.7%	$f = d * 1.30\%$	\$4,117,000	\$1,014,000	\$5,131,000
Supplemental and Other [2]	1.3%	$g$	\$6,831,000	\$0	\$6,831,000
<b>Total City of Sacramento Property Tax</b>		$h = e + f + g$	<b>\$101,898,000</b>	<b>\$79,014,000</b>	<b>\$180,912,000</b>
<b>RDA Property</b>					
Property Tax (1% of Assessed Value)	1.0%	$i = b * 1.00\%$	\$71,400,000	\$257,100,000	\$328,500,000
<b>Estimated Property Tax Allocation</b>					
City of Sacramento Share of Property Tax [3]	0.0%	$j = i * 0.00\%$	\$0	\$0	\$0
Sacramento Redevelopment Agency and Other Jurisdictions	100.0%	$k = i * 100\%$	\$71,400,000	\$257,100,000	\$328,500,000
<b>Property Taxes to City of Sacramento</b>		$l = h + j$	<b>\$101,900,000</b>	<b>\$79,000,000</b>	<b>\$180,900,000</b>
<b>Property Tax In lieu of Motor Vehicle In-lieu Fee Revenue (VLF) [4]</b>					
Cumulative Assessed Value (2007\$)		$m$	\$38,805,900,000	\$52,898,700,000	\$91,704,600,000
Property Tax In lieu of VLF factor [5]		$n$		136%	
<b>Property Tax In lieu of VLF</b>		$o = m * n$	<b>\$36,000,000</b>	<b>\$49,100,000</b>	<b>\$85,100,000</b>

Source: Sacramento County Auditor-Controllers Office, City of Sacramento, and EPS.

- [1] Estimated by EPS based on City of Sacramento Fiscal Year 2007/08 Budget and the City's total assessed value as reported by the Sacramento County Assessor's Office.
- [2] For the purposes of this analysis it is assumed that the City's allocation of Supplemental and Other Property Taxes will remain unchanged.
- [3] It is assumed that the City will not receive a pass-through allocation of property tax revenues generated within Redevelopment Areas.
- [4] Estimated impact of the adjustment in Vehicle License Fee Revenue based on Senate Bill 1096 (SB 1096), as amended by Assembly Bill 2115 (AB 2115).
- [5] Property Tax In-Lieu of VLF increases proportionally to the increase in assessed value.

# DRAFT

**Table B-4  
Sacramento 2030 General Plan  
Fiscal Impact Analysis  
Real Property Transfer Tax (2007\$) [1]**

Item	Source/Assumption	FY2007-08 Adjusted Budget	2008-2030 Estimated Change	Net 2030 General Plan
Rate per \$1,000 of Assessed Value [2]	\$2.75			
Turnover rate				
Residential	10.00%			
Nonresidential	5.00%			
<b>Real Property Transfer Tax Revenues</b>				
Residential Assessed Value (AV)	a	\$25,908,675,878	\$42,173,000,258	\$68,081,676,136
Turnover	b = a * 10.00%	\$2,590,867,588	\$4,217,300,026	\$6,808,167,614
<b>Real Property Transfer Tax</b>	c = \$2.75 * b / \$1,000	<b>\$7,100,000</b>	<b>\$11,600,000</b>	<b>\$18,700,000</b>
Nonresidential Assessed Value	d	\$12,897,212,310	\$10,725,731,330	\$23,622,943,640
Turnover of Nonresidential Property	e = d * 5.00%	\$644,860,615	\$536,286,567	\$1,181,147,182
<b>Nonresidential Real Property Transfer Tax</b>	f = \$2.75 * e / \$1,000	<b>\$1,800,000</b>	<b>\$1,500,000</b>	<b>\$3,300,000</b>
<b>Total Transfer Tax</b>	g = c + k	<b>\$8,900,000</b>	<b>\$13,100,000</b>	<b>\$22,000,000</b>

\*transfer\_tax\*

Source: City of Sacramento, Finance Department and EPS.

[1] Formula for Real Property Transfer Tax = Assessed Value/\$1,000 \* Rate per \$1,000 of Assessed Value \* Turnover rate (rounded to nearest \$100,000).

[2] The rate of \$2.75 per \$1,000 of Assessed Value is for the City of Sacramento only and does not include the County of Sacramento rate of \$0.55 per \$1,000 of Assessed Value.

**DRAFT**

Table B-5  
 Sacramento 2030 General Plan  
 Fiscal Impact Analysis  
 Estimated Annual Sales and Use Tax Revenues (2007\$)

Item	Formula	Sources/Assumptions	FY2007-08 Adjusted Budget	2008-2030 Estimated Change	Net 2030 General Plan
Estimated Annual Taxable Sales [1]	a	Table B-5a	\$7,216,500,000	\$2,537,700,000	\$9,754,200,000
Annual Sales-Tax Revenue From Proposed Development					
Bradley Burns Sales Tax Rate [2]	b	1.00%			
Less Property Tax in lieu of Sales Tax Rate (SB 1096/AB 2115) [3]	c	-0.25%			
Total Annual Sales-Tax Revenue	d = a * (b - c)	0.75%	\$54,000,000	\$19,000,000	\$73,000,000
Estimated Proposition 172 Sales Tax Factor [3]	e = a * 0.06%	0.06%	\$5,500,000	\$1,900,000	\$7,400,000
Annual Property Tax in lieu of Sales Tax (SB 1096/AB 2115) [4]	f = a * 0.25%	0.25%	\$17,500,000	\$6,300,000	\$23,800,000

\*Sales\_tax\*

Source: California State Board of Equalization, City of Sacramento and EPS.

- [1] Net New Annual On-Site Taxable Sales represents the estimated taxable sales generated by new development that will not displace existing retail establishments.
- [2] The City of Sacramento is allocated a full 1.0000% of the Uniform Local Sales Tax.
- [3] The City of Sacramento receives approximately \$.08 for every \$1 generated by the Public Safety Sales Tax authorized by Proposition 172.
- [4] Based on Senate Bill 1096 as amended by Assembly Bill 2115, which states 1/4 of the 1 percent sales-tax revenue (.2500 percent) will be exchanged for an equal dollar amount of property tax revenue. FY08 Budget adjusted by \$500,000 to reflect actual budgeted amount.

# DRAFT

**Table B-5a**  
**Sacramento 2030 General Plan**  
**Fiscal Impact Analysis**  
**Estimated Annual Taxable Sales, Adjusted Retail Space Method (2007\$)**

Item	Formula	FY2007-08 Adjusted Budget	2008-2030 Estimated Change	Net 2030 General Plan
<b>Annual Taxable Sales from Retail Development</b>				
<b>Regional Retail</b>				
Taxable Sales per Sq. Ft. [1]	a	\$300	\$300	\$300
Square Feet	b	7,462,277	647,888	8,110,165
Subtotal, Annual Taxable Sales	c = a * b	\$2,238,700,000	\$194,400,000	\$2,433,000,000
<b>Neighborhood-Supporting Retail</b>				
Taxable Sales per Sq. Ft. [1]	d	\$170	\$170	\$170
Square Feet	e	25,801,546	12,771,259	38,572,805
Subtotal, Annual Taxable Sales	f = d * e	\$4,386,300,000	\$2,171,100,000	\$6,557,400,000
<b>Office</b>				
Taxable Sales per Sq. Ft. [2]	g	\$7.50	\$7.50	\$7.50
Square Feet	h	78,864,942	22,957,191	101,822,133
Subtotal, Annual Taxable Sales	i = g * h	\$591,500,000	\$172,200,000	\$763,700,000
Annual Taxable Sales from On-Site Retail Dev.	j = c + f + i	\$7,216,500,000	\$2,537,700,000	\$9,754,100,000
Less Percentage Reduction of Sales Tax [3]	k = j * 0%	\$0	\$0	\$0
<b>Net Annual Taxable Sales</b>	l = j - k	<b>\$7,216,500,000</b>	<b>\$2,537,700,000</b>	<b>\$9,754,100,000</b>

"sales\_tax\_e"

Source: City of Sacramento, Mintier and Associates, "Dollars & Cents of Shopping Centers: 2004", Urban Land Institute, and EPS.

[1] Represents the total annual sales per square foot subject to sales tax. Based on a weighted average of sales per square foot for U.S. regional and neighborhood shopping centers in the West, as identified in the ULI's *Dollars & Cents of Shopping Centers* and taxable sales information from the State of California's Board of Equalization.

[2] Based on prior EPS analyses of sales per square footage for office and industrial land uses.

[3] Represents a discount of 0% to account for sales-tax revenues that may shift from existing City retail centers to new retail development.

This factor accounts for the potential displacement of taxable sales in existing retail establishments in the City. Prior to a full market study, this factor is assumed to be 0%.



**Economic &  
Planning Systems**

*Public Finance  
Real Estate Economics  
Regional Economics  
Land Use Policy*

## APPENDIX C

### EXPENDITURE-ESTIMATING TABLES

Table C-1	Adjusted Budget.....	C-1
Table C-2	Expenditure Estimating Procedures.....	C-2
Table C-3	Estimated Annual Project Expenditures.....	C-3

# DRAFT

Based on Current Service Levels  
and 2030 General Plan Land Uses

**Table C-1**  
Sacramento 2030 General Plan  
Fiscal Impact Analysis  
Adjusted Budget (2007\$)

Annual General Fund Expenditures	City of Sacramento Approved FY 2007-08 Expenditures	General Fund Capital Improvement Costs [1]	Net FY 2007-08 Expenditures	Offsetting Revenues [2]	Adjusted Net FY 2007-08 Expenditures [3]
	a	b	c = a - b	d	e = c - d
Police	\$129,800,000	\$2,250,000	\$127,550,000	\$3,767,000	\$123,800,000
Fire	\$91,625,000	\$0	\$91,625,000	\$18,844,000	\$72,800,000
Parks and Recreation	\$31,560,000	\$0	\$31,560,000	\$855,000	\$30,700,000
Development Services	\$22,100,000	\$0	\$22,100,000	\$18,170,000	\$3,900,000
General Government [4]	\$34,870,000	\$147,000	\$34,723,000	\$3,923,000	\$30,800,000
Other Expenditures [5]	\$89,300,000	\$2,105,000	\$87,195,000	\$29,005,000	\$58,200,000
Expenditures Not Impacted By Development [6]	\$31,724,000	\$0	\$31,724,000	\$350,000	\$31,400,000
<b>Subtotal Annual General Fund Expenditures</b>	<b>\$430,979,000</b>	<b>\$4,502,000</b>	<b>\$426,477,000</b>	<b>\$74,914,000</b>	<b>\$351,600,000</b>

Source: City of Sacramento FY 2007-08 Proposed and EPS. \*exp\_budget\*

- [1] Represents capital costs associated with maintenance, replacement and new acquisitions of capital. Since these are one-time costs, they are not included in the expenditures projected in this analysis.
- [2] Revenues are adjusted by user fees and cost recovery amounts shown in the City's FY 2007-08 Budget. These deductions in ongoing expenditures also are deducted from ongoing revenues, as shown in Table B-1. If Offsetting Revenues (b) exceeds Expenditures (a) then Adjusted Net Expenditures (c) equals \$0.
- [3] Rounded to nearest \$100,000.
- [4] General Government category includes Mayor/Council, City Manager, City Attorney, City Clerk, City Treasurer, Finance, Information Technology, Human Resources and Labor Relations. General Services, Development Services, Planning, Code Enforcement, Transportation, Debt Service, and Non-Departmental.
- [5] Other Expenditures category includes General Services, Convention, Culture and Leisure, Planning, Code Enforcement, Transportation, Debt Service, and Non-Departmental.
- [6] Expenditures Not Impacted By Development include Fund Reserves & Contingency (\$5,500,000), Debt Service (\$26,140,000) and Utilities (\$84,000)

# DRAFT

Based on Current Service Levels  
and 2030 General Plan Land Uses

**Table C-2**  
Sacramento 2030 General Plan  
Fiscal Impact Analysis  
Expenditure Estimating Procedures (2007\$)

Annual General Fund Expenditures	Estimating Procedure	Adjusted Net FY 2007-08 Expenditures [1]	1/1/2007 Population or Persons Served [2]	FY 2007-08 Average Cost Per Resident	Adjustment Factor [3]	Cost Multiplier per	
						Resident	Employee
		<i>a</i>	<i>b</i>	<i>c = a/b</i>	<i>d</i>	<i>e = c * d</i>	<i>f = e / 2</i>
Police	Per persons Served	\$123,800,000	634,500	\$195.11	1.00	\$195.11	\$97.56
Fire	Per persons Served	\$72,800,000	634,500	\$114.74	1.00	\$114.74	\$57.37
Parks and Recreation	Per Capita	\$30,700,000	467,000	\$65.74	1.00	\$65.74	NA
Development Services	Per persons Served	\$3,900,000	634,500	\$6.15	1.00	\$6.15	\$3.07
General Government	Per persons Served	\$30,800,000	634,500	\$48.54	1.00	\$48.54	\$24.27
Other Expenditures	Per persons Served	\$58,200,000	634,500	\$91.73	1.00	\$91.73	\$45.86
Expenditures Not Impacted By Development	NA	\$51,400,000	NA	NA	NA	NA	NA
<b>Subtotal Annual General Fund Expenditures</b>		<b>\$351,600,000</b>					

Source: City of Sacramento FY 2007-08 Proposed and EPS. \*exp\_est\_procedures\*

[1] Rounded to nearest \$100,000.  
 [2] "Total Persons Served" is defined as 100% of residential population and 50% of employees.  
 [3] Reflects cost escalation/de-escalation of current City costs based on increased service levels, service efficiencies and/or other none development related cost impacts.

# DRAFT

Based on Current Service Levels  
and 2030 General Plan Land Uses

**Table C-3**  
Sacramento 2030 General Plan  
Fiscal Impact Analysis  
Estimated Annual Project Expenditures (2007\$)

Annual General Fund Expenditures	Amount				Percent of Budget	
	FY2007-08 Adjusted Budget	2008-2030 Estimated Change	Net 2030 General Plan	FY2007-08 Adjusted Budget	2008-2030 Estimated Change	Net 2030 General Plan
Police	\$123,800,000	\$47,500,000	\$171,300,000	35.2%	38.8%	36.1%
Fire	\$72,800,000	\$27,900,000	\$100,700,000	20.7%	22.8%	21.2%
Parks and Recreation	\$30,700,000	\$11,400,000	\$42,100,000	8.7%	9.3%	8.9%
Development Services	\$3,900,000	\$1,500,000	\$5,400,000	1.1%	1.2%	1.1%
General Government	\$30,800,000	\$11,800,000	\$42,600,000	8.8%	9.6%	9.0%
Other Expenditures	\$58,200,000	\$22,300,000	\$80,500,000	16.6%	18.2%	17.0%
Expenditures Not Impacted By Development	\$31,400,000	\$0	\$31,400,000	8.9%	0.0%	6.6%
<b>Total Annual General Fund Exp.</b>	<b>\$351,600,000</b>	<b>\$122,400,000</b>	<b>\$474,000,000</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

\*expenditures

Source: EPS.