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UPDATED HEARING REPORT

WEST ROSEVILLE SPECIFIC PLAN

WESTPARK COMMUNITY FACILITIES DISTRICT NO. 2

(PUBLIC SERVICES)

Prepared for:

City of Roseville

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COMMUNITY FACILITIES DISTRICT FOR SERVICES

READER'S NOTE

The Westpark Community Facilities District No. 2 (Public Services) was adopted on September 14, 2004. Since that adoption, the treatment of 12 park acres, under discussion between the City of Roseville (City) and the project proponents, was clarified. The decision was to maintain the 12 park acres as parks, thereby requiring an amendment to the Hearing Report to reflect this decision. This amended report changes **Table 7 Annual Maintenance Cost Estimates: Parks and Stormwater Management** to maintain 54.9 acres of neighborhood parks instead of 42.9 acres. As a result, increased required maintenance of these 12 park acres results in these additional changes:

- Annual Maintenance Costs for Parks and Stormwater Management increased from \$507,642 annually to \$627,386 (**Table 7**).
- Revised County Administrative Costs increased from \$11,443 to \$12,640 (**Tables 2 and 8**).
- Revised Total Estimated Service Costs increased from \$1,155,710 to \$1,276,607 (**Table 2**).
- Revised Annual Maximum Special Taxes (**Tables 3 and Table 9**) increased for each residential unit (\$7-\$34 per unit) and commercial acre (\$2 per acre).
- Revised Special Tax Analysis (**Tables 4 and 10**) increased each land use's special taxes and assessments (e.g., from 1.54 percent to 1.55 percent for low-density units).

UPDATE

This update includes all references regarding maintenance as described in the Development Agreement, dated February 18, 2004.

INTRODUCTION

The West Roseville Specific Plan (WRSP) Area is proposing to form a Community Facilities District (CFD) for Services.¹ WRSP includes the two development project areas of Westpark and Fiddymont Ranch. Each project area will have its own CFD, referred to

¹ EPS also has prepared a separate infrastructure CFD, which describes the financing mechanisms for roadways, sewer, drainage, water, and other facilities in existing fee programs.

as “Fiddymment Ranch CFD No. 2 (Public Services)” and “Westpark CFD No. 2 (Public Services).” This hearing report serves just the Westpark project area.

The purpose of the proposed CFD is to fund annual maintenance of neighborhood parks, pocket parks, open space, bike trails, landscape corridors, medians, and other services.

This report describes the services to be funded by the CFD, service cost estimates, and the estimated Base Year (2004²) maximum special taxes to be levied against land uses in Westpark to pay for these services. In addition, the total annual tax burden is analyzed against proposed home prices in the WRSP area.

SUMMARY OF THE CFD FOR SERVICES

Comprising the boundaries of each project area, the Public Services CFDs will fund the following services:

- Landscape Corridor maintenance;
- Median maintenance;
- Entry Monument maintenance;
- Other Miscellaneous Items (e.g., repair and replacement);
- Neighborhood and Pocket Park maintenance;
- Open Space maintenance and monitoring; and
- Stormwater Management.

These services will be funded through the levy of an annual maximum special tax on all developable land uses, including residential (single-family and multifamily units) and nonresidential (commercial, business park, and industrial). Please note, as shown in **Table 1**, nonresidential uses will not be levied a tax for park and stormwater maintenance.

² Generally, maximum special tax designations are structured to increase annually by 4 percent or less to cover increased costs over time. For purposes of this analysis, EPS shows all information for the Base Year (Year 1) of the CFD.

Table 1
Developable Land Subject to Annual Maximum Special Tax Levy
CFD for Services: Westpark

Land Use	Open Space, Landscaping, Medians, and Entries	Parks and Stormwater Management
Residential		
Single-Family	√	√
Multifamily	√	√
Nonresidential		
Commercial	√	
Business Park	√	
Industrial (including Light Industrial)	√	

Table 2 contains a summary of annual authorized costs, city administration costs, and county administration costs to be funded by the CFDs. Under Authorized Service Costs, total estimated costs for maintenance of open space, landscape corridors, medians, entries, and other items amount to nearly \$555,000 annually for Westpark. Total estimated costs for maintenance of parks and stormwater management amount to approximately \$627,000 annually for Westpark.

To fund these services, EPS has calculated annual maximum special taxes, (in 2004 dollars), that would be levied against residential units and nonresidential acres. **Table 3** summarizes these maximum special tax rates for Westpark. **Table D-5 in Appendix D** contains the maximum special tax rates for each land-use category.

Finally, EPS conducted a special tax analysis to determine whether the estimated tax burden exceeds 2 percent of the estimated assessed value of a home. **Table 4** shows that residential uses in Westpark do not exceed the 2-percent limit, with a burden ranging from 1.54 percent to 1.61 percent.

ORGANIZATION OF THIS REPORT

The remainder of this report is organized into several sections. The **Land Use** section reviews all land uses comprising the WRSP Area. The **Description of Services** section details all services covered by the CFDs and provides cost estimates for these services. The **Cost Allocation** section reviews how annual maintenance costs are spread between residential and nonresidential land uses. The **Maximum Annual Taxes** section discusses the tax rates to be levied against residential and nonresidential uses to fund maintenance costs. Finally, the **Special Tax Analysis** section analyzes the total tax burden faced by residential properties in Westpark.

Table 2
West Roseville Specific Plan
CFD for Services: Westpark
Summary of Estimated Annual Costs: Westpark

Item	Estimated Annual Costs, at Buildout (\$2004) [1]
Authorized Services	
Open Space, Landscape Corridors, Medians and Entries [2]	\$554,827
Parks and Stormwater Management [3]	\$627,386
Subtotal Services Revenues	\$1,182,212
City Administrative Charges [4]	
Parks Contract/Contract Administration	\$27,500
Open Space, Landscape Corridors, Medians, and Entries Contract Admin.	\$27,500
City CFD Administration	\$26,755
Subtotal City Administrative Charges	\$81,755
County Administrative Charges: 1.0% of services and admin.	\$12,640
Total Estimated Annual Costs	\$1,276,607

"rev_summaryWP"

Sources: City of Roseville, EPS.

[1] Excludes administrative charges. Estimates based on Base Year (\$2004) only; does not include annual inflation adjustments.

[2] See **Table 6** for detailed annual costs. See **Table E-1** in **Appendix E** for annual revenues.

[3] See **Table 7** for detailed annual costs. See **Table E-2** in **Appendix E** for annual revenues.

[4] See **Table 8**.

Table 3
West Roseville Specific Plan
CFD for Services: Westpark
Maximum Special Annual Tax Summary

Item	Authorized Services			Administration			Total Maximum Special Tax Rate [2]
	Open Space, Landscape Corridors, Medians, Entries	Parks and Stormwater Mgmt.	Subtotal [1]	City Admin.	County Admin.	Subtotal [1]	
<u>Single-Family</u>							
Market Rate	\$129	\$171	\$300	\$19	\$3	\$22	\$323
Affordable	\$65	\$86	\$150	\$10	\$1	\$11	\$162
<u>Multifamily</u>							
Market Rate	\$45	\$59	\$104	\$7	\$1	\$8	\$112
Affordable	\$22	\$30	\$52	\$3	\$1	\$4	\$56
<u>Nonresidential</u>							
Commercial	\$597	n/a	\$597	\$88	\$14	\$102	\$700
Business Professional	\$597	n/a	\$597	\$88	\$14	\$102	\$700
Industrial and Light Industrial	\$597	n/a	\$597	\$88	\$14	\$102	\$700

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[1] Rows may not sum to totals because of rounding.

[2] Maximum Special Taxes and Total Revenues at buildout based on Base Year (2004) only. These taxes will be subject to annual inflation.

Table 4
West Roseville Specific Plan
CFD for Services: Westpark
Special Tax Analysis Summary

Item	Low-Density	Low-Density A-A	Medium-Density	High-Density
Westpark				
Base Sales Price	\$400,000	\$350,000	\$300,000	\$175,000
Assessed Value of Home [1]	\$393,000	\$343,000	\$293,000	\$168,000
Total Annual Assessments/Taxes [2]	\$6,073	\$5,294	\$4,715	\$2,590
Taxes/Assessments as a % of Assessed Value	1.55%	1.54%	1.61%	1.54%

"2%_summaryWP"

[1] Includes \$7,000 homeowner's exemption.

[2] See **Table 10** for details.

The exhibits at the back of the report provide supporting documentation for formation of the CFD:

- **Exhibit A** contains the tax formulas for the Westpark CFD.
- **Exhibit B** provides the list of authorized services for Westpark.
- **Exhibit C** contains the CFD boundary map for the project area.

The appendices, located behind the exhibits, provide the following background information:

- **Appendix A** provides supporting information for open space acreage and maintenance.
- **Appendix B** contains background information on landscape corridors and medians.
- **Appendix C** summarizes the amount of neighborhood and pocket park acreage and tasks included in park maintenance.
- **Appendix D** allocates the cost of annual maintenance among developable land-use categories.
- **Appendix E** estimates the annual revenues generated for maintenance of all facilities authorized by the CFD.
- **Appendix F** contains ECORP's cost estimates for Open Space, including Environmental Mitigation Monitoring.

LAND USE

Table 5 shows the total number of units or acres at buildout for each land use category in the WRSP Area. As mentioned previously, the CFD for Services will maintain facilities throughout the Westpark project area. The CFD tax, though, will be levied only on developable land in Westpark, including residential, commercial, industrial, and business professional. Public and other land uses (e.g., parks, open space, schools, churches) will not be levied a special tax for maintenance costs.

Westpark is projected to develop 791 acres with 4,220 residential units and an additional 137 acres of commercial, industrial, and business professional land. Please note that the 40 units associated with commercial mixed-use are not included in this report.

Table 5
West Roseville Specific Plan
CFD for Services: Westpark
Summary of Land Uses (at buildout)

Land Use	Fiddymment Ranch		Westpark		WRSP	
	Units	Acres	Units	Acres	Units	Acres
<u>Market Rate</u>						
Single-Family [1]	3,082	886.9	3,438	740.7	6,520	1,627.5
Multifamily [2]	671	49.9	356	21.5	1,027	71.4
Subtotal Market Rate	3,753	936.8	3,794	762.2	7,547	1,699.0
<u>Affordable</u>						
Single-Family [1]	83	4.7	85	11.1	168	15.9
Multifamily [2]	334	20.4	341	17.9	675	38.3
Subtotal Affordable	417	25.1	426	29.0	843	54.1
Subtotal Residential	4,170	961.9	4,220	791.2	8,390	1,753.1
<u>Nonresidential</u>						
Village Center Comm. Commercial [3]	0	0.0		14.4		14.4
Community Commercial	0	30.1		4.0		34.1
Business Professional	0	9.1		10.5		19.6
Industrial and Light Industrial	0	0.0		108.5		108.5
Subtotal Nonresidential	0	39.2	0	137.4	0	176.6
Subtotal Developable	4,170	1,001.1	4,220	928.6	8,390	1,929.7
<u>Public/Other</u>						
Public, Quasi Public		74.5		75.9		150.4
Open Space		335.2		349.4		684.6
Parks (Community, Neighborhood, Pocket)		220.7		64.3		285.0
Right of Way (ROW)		46.9		64.4		111.3
Subtotal Public/Other		677.3		554.0		1,231.3
Grand Total	4,170	1,678.4	4,220	1,482.6	8,390	3,161.0

"landuse_summary"

Sources: Signature Properties 6/18/04, Village Lotting for Westpark provided by Morton & Pitalo, 7/19/04.

[1] Single-Family units include Low-Density, Medium-Density, Village Center Medium-Density, and Low-Density (Active Adult).

[2] Multifamily units include Village Center High-Density and High-Density (40 units).

[3] Residential units included in Community Commercial have been excluded from this analysis.

DESCRIPTION OF SERVICES

Estimated annual costs are divided into two categories: 1) Open Space, Landscape Corridors, Medians, and Entries (funded by all developable land uses) and 2) Parks and Stormwater Management (funded only by residential land uses).

LANDSCAPE CORRIDORS, MEDIANS, AND ENTRIES (FUNDED BY ALL DEVELOPABLE LAND USES)

All developable land uses will be responsible for maintenance of open space, landscape corridors, medians, entries, and other items. **Table 6** itemizes these estimated annual costs for Westpark. Total annual costs for Westpark are nearly \$555,000.

Open Space

ECORP has estimated annual maintenance costs pursuant to Section 4/O&M in the WRSP. Detailed cost estimates are provided in **Appendix F**. ECORP estimates an annual cost of approximately \$37,000 to maintain open space in Westpark.

Additional open space maintenance items including these:

- General maintenance (**Table A-2**);
- Creek Flood Control Flows (**Table A-2**);
- Water Quality Control (**Table A-2**); and
- Bike Trail maintenance (**Tables A-3 and A-4**).

Details of open space acreage can be found in **Table A-1** in **Appendix A**.

Landscape Corridors (including Paseos)

Landscape Corridor maintenance is estimated to cost \$0.21 per square foot; **Table B-1** in **Appendix B** describes the maintenance tasks included in this rate. At buildout, Westpark will have over 1.8 million square feet of landscape corridors.³ Westpark's landscape corridor costs amount to \$410,000 annually:

- \$307,000 for landscape corridors;
- \$76,000 for paseos; and
- \$28,000 in additional costs for water/utility (**Table B-3**).

³ The project area includes on- and off-site landscape corridors. Square footage estimates were provided by Morton & Pitalo and are listed in **Table B-2** in **Appendix B**.

Table 6
West Roseville Specific Plan
CFD for Services: Westpark
Annual Maintenance Cost Estimates: Open Space and Landscape Corridors (2004 \$) [1]

Westpark

Project Maintenance Costs	Table Reference	Rate (per year) <i>A</i>	Quantity <i>D</i>	Total Cost (per year) <i>E=A*D</i>	Dev. Agr. Reference [2]
Open Space					
Section 404 O&M	Table A-1, App. F	Lump Sum	349.4 acres	\$37,485	3.20.2.6-7, 3.20.2.12
General Maintenance	Table A-2	Lump Sum		\$24,164	3.20.2.9-11
Bike Trail Maintenance	Table A-3, A-4	\$0.81 per lf	14,865 l.f.	\$12,041	3.20.2.4
Open Space Subtotal				\$73,690	
Landscape Corridors					
Landscape Corridors [3]	Table B-2	\$0.21 per sqft	1,463,102 sq. ft.	\$307,251	3.20.2.3, 3.20.2.8, 3.20.2.14
Paseos [4]	Table B-2	\$0.21 per sqft	360,020 sq. ft.	\$75,604	3.20.2.3
Water/Utility Costs	Table B-3	Lump Sum		\$27,616	
Subtotal Landscape Corridors			1,823,122 sq. ft.	\$410,472	
Medians					
Turf Medians	Table B-4	\$0.21 per sqft	103,320 sq. ft.	\$21,697	3.20.2.3
Shrub Medians	Table B-4	\$0.10 per sqft	103,320 sq. ft.	\$10,332	
Water/Utility	Table B-4	Lump Sum		\$3,130	
Subtotal Medians			206,640 sq. ft.	\$35,159	
Leaf Pick-Up and Streetsweeping					
Leaf Pick-Up	Table B-6	\$46.59 per mile	9.09 miles	\$424	3.20.2.1
Streetsweeping	Table B-6	\$21.75 per mile	12.05 miles	\$262	
Subtotal			21.14 miles	\$686	
Entries and Monumentation [5]		\$2,100 ea	4	\$8,400	3.20.2.5
Subtotal Costs				\$528,407	
Repair/Replacement (sinking fund)			5%	\$26,420	3.20.2.13
Total Costs for Open Space, Landscape Corridors, Medians, and Entries				\$554,827	
Total Developable Acres	Table 5		928.6		
Cost per Developable Acre				\$597	

"LC_MediansWP"

[1] These costs will be paid by all developable land uses, including residential, commercial, industrial, and business professional.

[2] Based on Development Agreement, February 18, 2004.

[3] Includes on-site and off-site landscape corridors; off-site landscape corridors are allocated 50-50 between Fiddymont Ranch and Westpark.

[4] Paseos are landscape corridors that contain a bike path. Because bike path maintenance (estimated at \$0.06 per sq. ft.) is less than \$0.21 per sq. ft. maintenance cost, maintenance of bike path is included in paseos. See Table A-4 for cost conversions.

[5] Cost based on City of Roseville estimate. See Figure 12-15 of the West Roseville Specific Plan for exact locations of all entries.

Medians

Medians in the WRSP Area will come in two forms: turf, which costs an estimated \$0.21 per square foot to maintain each year, and shrub, which costs an estimated \$0.10 per square foot to maintain each year. Square footage estimates for medians in Westpark are shown in **Table B-4** in **Appendix B**. Westpark's medians are split evenly between turf and shrub and amount to an annual cost of approximately \$35,000, which includes \$3,000 for water/utility (**Table B-5**).

Leaf Pick-Up and Street Sweeping

Autumn leaf pick-up costs are roughly \$47 per mile, and street-sweeping costs are approximately \$22 per mile, resulting in total annual costs of \$685 for Westpark. The CFD will fund leaf pick-up and street sweeping for the roads in each project area that are listed in **Table B-6** in **Appendix B**.

Entries

The Westpark development will have entries located at major roadway intersections along the border of the WRSP Area. The exact locations and features of these entry monuments are described in Section 12.2.2 and Figure 12-15 of the WRSP. The annual maintenance cost of each entry is estimated at \$2,100.

Repair and Replacement

Repair and replacement costs are estimated at 5 percent of the total maintenance costs.

PARKS AND STORMWATER MANAGEMENT (FUNDED BY RESIDENTIAL LAND USES ONLY)

Residential units will be responsible for maintenance of neighborhood parks, pocket parks, and stormwater management. **Table 7** reviews the estimated costs for Westpark.

Neighborhood and Pocket Parks

Park maintenance is estimated to cost \$9,500 per acre annually. Neighborhood and Pocket Park parcel calculations can be found in **Table C-1** in **Appendix C**. Maintenance tasks included in the \$9,500 per-acre figure are summarized in **Table C-2**. Westpark has only neighborhood parks (55 acres), the maintenance for which amounts to roughly \$522,000 annually.

Stormwater Management

As required by the environmental impact report, all residential units in the WRSP will be responsible for a portion of the City's Stormwater Management Program. Westpark's

Table 7
West Roseville Specific Plan
CFD for Services: Westpark
Annual Maintenance Cost Estimates (2004 \$): Parks and Stormwater Management [1]

Project Maintenance Costs	Table Reference	Rate (per year) <i>A</i>	Quantity <i>D</i>	Total Cost (per year) <i>E=A*D</i>	Dev. Agr. Reference <i>[2]</i>
Park Maintenance					
Neighborhood Park Maintenance [3]	Table C-1	\$9,500 per Acre	54.9 acres	\$521,550	3.20.2.2
Pocket Park Maintenance	Table C-1	\$9,500 per Acre	00.0 acres	\$0	
Total Park Maintenance Costs				\$521,550	
Stormwater Management		\$18 per res. unit	4,220 units	\$75,960	3.22
Subtotal Costs				\$597,510	
Repair/Replacement (sinking fund)		5%		\$29,876	3.20.2.13
Subtotal Costs for Parks				\$627,386	
Total Number of Residential Acres	Table 5		791.2 Acres		
Cost per Residential Acre				\$793	

"OS_ParksWP"

- [1] Services to be funded by residential land uses only.
[2] Based on Development Agreement, February 18, 2004.
[3] Includes water/utility costs.

portion is estimated at \$18 per unit, so Westpark will be responsible for approximately \$76,000 annually.

ADMINISTRATIVE COSTS

To manage contracts associated with both maintenance and the execution of the CFD itself, the CFD for Services also includes costs for administration. As shown in **Table 8**, Westpark will fund \$55,000 annually for contracts administration related to the provision of maintenance services. The project area also will provide roughly \$82,000 to fund the costs of administering the CFD on an annual basis.

Placer County will collect 1 percent of all service and city administration costs to put the CFD on its taxroll—amounting to roughly \$13,000 for Westpark.

ALLOCATION OF COSTS

LANDSCAPE CORRIDORS, MEDIANS, AND ENTRIES

EPS has allocated annual costs for landscape corridors, medians, entries, and other costs across residential, commercial, industrial, and business professional land uses. Each land use category was assigned a cost burden based on its relative acreage. Per-unit costs in residential subcategories were then developed by spreading that cost burden across the number of units in each subcategory (single-family vs. multifamily).

Appendix D contains the detailed calculations showing how total maintenance costs were allocated to the different land uses in Westpark.

Affordability Component

Please note that the cost allocation methodology includes a 50-percent allowance on affordable housing units. For example, the cost allocated to an affordable single-family unit is half of the cost allocated to its market rate counterpart. This methodology is applied to single-family and multifamily units.

MAXIMUM SPECIAL ANNUAL TAXES

Table 9 shows the per-unit tax rates for both market rate and affordable residential land uses in Westpark. These costs include all maintenance and administrative components, and reflect the results of the cost allocation analysis performed in **Appendix D**.

Table 8
West Roseville Specific Plan
CFD for Services: Fiddymment Ranch
City and County Administration Costs

Item	Fiddymment Ranch	Westpark	WRSP	Basis
City Administration Costs				
I. Administration/Contract Administration Costs				
Parks	\$27,500	\$27,500	\$55,000	
Open Space, Landscape Corridors, Medians and Entries	\$27,500	\$27,500	\$55,000	
Total Administration/Contract Administration Costs	\$55,000	\$55,000	\$110,000	
II. CFD Administration Costs				
Finance Analyst	\$12,500	\$12,500	\$25,000	Payroll Admin. Costs. 36% Annual Salary. 25% of time on WRSP Services District. comp to Parks est. clerical estimated at 7% of division head salary based on NC + 5% est. additional parcel count
Support (A/P clerical bill processing)	\$1,200	\$1,200	\$2,400	
Advisory Senior Management/Budget	\$4,760	\$4,760	\$9,520	
CFD Administration Contract	\$8,295	\$8,295	\$16,590	
Total City CFD Administration Costs	\$26,755	\$26,755	\$53,510	
Total City Administration Costs (I and II)	\$81,755	\$81,755	\$163,510	
County Administration Costs				
Authorized Service Costs (Table 6, 7)	\$1,160,019	\$1,182,212	\$2,342,232	
Total City Administration Costs (I and II)	\$81,755	\$81,755	\$163,510	
Subtotal Authorized and City Admin. Cost	\$1,241,774	\$1,263,967	\$2,505,742	
Total County Admin. Costs (1% of subtotal)	\$12,418	\$12,640	\$25,057	
Total City and County Administration Costs	\$94,173	\$94,395	\$188,567	

"city_county_admin"

Source: City of Roseville Finance Dept.

Table 9
West Roseville Specific Plan
CFD for Services: Westpark
Maximum Special Annual Tax Summary

Item	Authorized Services			Administration			Total Maximum Special Tax Rate [2]
	Open Space, Landscape Corridors, Medians, Entries	Parks and Stormwater Mgmt.	Subtotal [1]	City Admin.	County Admin.	Subtotal [1]	
<u>Single-Family</u>							
Market Rate	\$129	\$171	\$300	\$19	\$3	\$22	\$323
Affordable	\$65	\$86	\$150	\$10	\$1	\$11	\$162
<u>Multifamily</u>							
Market Rate	\$45	\$59	\$104	\$7	\$1	\$8	\$112
Affordable	\$22	\$30	\$52	\$3	\$1	\$4	\$56
<u>Nonresidential</u>							
Commercial	\$597	n/a	\$597	\$88	\$14	\$102	\$700
Business Professional	\$597	n/a	\$597	\$88	\$14	\$102	\$700
Industrial and Light Industrial	\$597	n/a	\$597	\$88	\$14	\$102	\$700

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[1] Rows may not sum to totals because of rounding.

[2] Maximum Special Taxes and Total Revenues at buildout based on Base Year (2004) only. These taxes will be subject to annual inflation.

In Westpark, single-family units are estimated at \$323 (market rate) and \$162 (affordable), while multifamily units are estimated at \$112 (market rate) and \$56 (affordable). All nonresidential land uses in Westpark are assigned a uniform per-acre rate of \$700.

Typically, the special tax formula for a CFD allows for an annual special tax increase of no more than 4 percent each year to cover actual or anticipated increases in annual costs. If costs are lower than projected, the City can decrease the Special Tax levy proportionately for each taxable parcel until the special tax revenue equals the annual cost. **Table 9** shows rates only for the base year and reflects 2004 dollars.

TWO-PERCENT TEST

An estimate of property-tax burden and maximum annual special taxes and assessments for homes of various sizes in Westpark are summarized in **Table 4** and **Table 10**.

Total tax burdens in Westpark range from 1.54 percent to 1.61 percent. It is anticipated that none of the homes will experience a tax burden of more than 2 percent of the projected sales price.

Table 10
West Roseville Specific Plan
CFD for Services: Westpark
Special Tax Analysis: Westpark

Item	Rate	Single-Family (market rate)			Multifamily (market rate)
		Low-Density	Low-Density A-Adult	Medium-Density	High-Density
Base Sales Price [1]		\$400,000	\$350,000	\$300,000	\$175,000
Homeowner's Exemption [2]		(\$7,000)	(\$7,000)	(\$7,000)	(\$7,000)
Assessed Value of Home		\$393,000	\$343,000	\$293,000	\$168,000
Annual Assessments/Taxes					
Property Taxes					
Property Tax	1.00%	\$3,930	\$3,430	\$2,930	\$1,680
Subtotal Property Taxes		\$3,930	\$3,430	\$2,930	\$1,680
Special Taxes and Assessments					
Infrastructure CFD [3]		\$1,300	\$1,050	\$1,000	\$500
Services CFD (Maintenance) [4]					
Open Space, Landscape Corridors, Medians, Entries		\$129	\$129	\$129	\$45
Parks		\$171	\$171	\$171	\$59
Administrative Charges [5]		\$22	\$22	\$22	\$8
Subtotal Services CFD (Maintenance)		\$322	\$322	\$322	\$112
Municipal Services District		\$285	\$285	\$285	\$196
MSD Administrative Charges		\$8	\$8	\$8	\$5
School General Obligation Bonds					
Roseville Elementary School District	.036 [6]	\$142	\$124	\$106	\$61
Roseville High School District	.022 [7]	\$86	\$75	\$64	\$37
Subtotal School Debt		\$228	\$199	\$170	\$97
Subtotal All Special Taxes and Assessments		\$2,143	\$1,864	\$1,785	\$910
Total Annual Assessments/Taxes		\$6,073	\$5,294	\$4,715	\$2,590
As a Percentage of Assessed Value		1.55%	1.54%	1.61%	1.54%

"2%_testwp"

Sources: Gregory Group, EPS, Placer County Auditor/Controller's Office.

[1] Based on information provided by The Gregory Group.

[2] The assessed value of the home is the sales price, less any allowable exemptions. An owner-occupied residence is allowed a \$7,000 annual exemption against the assessed value.

[3] Active adult tax represents an average for lots larger than 5,000 sq. ft. (\$1,200) and lots equal to or less than 5,000 sq. ft. (\$900).

[4] Maximum Special Taxes in Service CFDs are usually structured to escalate no more than 4% annually. These figures are for the Base Year only.

[5] Administrative charges comprise City and County charges.

[6] Per \$100 of assessed value. Elementary School District Bond rate is composed of 1992 Series A Bond (\$0.018842) and 2002 Series A Bond (\$0.017377).

[7] Per \$100 of assessed value. High School District Bond rate is composed of a 1992 Bond (\$0.021810).

EXHIBITS

EXHIBIT A: TAX FORMULA FOR WESTPARK CFD

EXHIBIT B: LIST OF AUTHORIZED SERVICES

EXHIBIT C: CFD BOUNDARY MAP

EXHIBIT A

TAX FORMULA FOR WESTPARK CFD

EXHIBIT A

CITY OF ROSEVILLE WESTPARK COMMUNITY FACILITIES DISTRICT NO. 2 (PUBLIC SERVICES)

RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX

Special Taxes applicable to each Assessor's Parcel in Westpark Community Facilities District No. 2 (Public Services) [herein "CFD No. 2" or "the CFD"] shall be levied and collected according to the tax liability determined by the City Council of the City of Roseville, through the application of the appropriate amount or rate for Taxable Property, as described below. All of the property in CFD No. 2, unless exempted by law or by the provisions of Section G below, shall be taxed for the purposes, to the extent, and in the manner herein provided, including property subsequently annexed to CFD No. 2 unless a separate Rate and Method of Apportionment is adopted for the annexation area.

A. DEFINITIONS

The terms hereinafter set forth have the following meanings:

"Acre" or "Acreage" means the land area of an Assessor's Parcel as shown on an Assessor's Parcel Map, or if the land area is not shown on an Assessor's Parcel Map, the land area shown on the applicable Final Map or other Development Plan.

"Act" means the Mello-Roos Community Facilities Act of 1982, as amended, being Chapter 2.5, (commencing with Section 53311), Division 2 of Title 5 of the California Government Code.

"Administrative Expenses" means the costs incurred by the City to determine, levy and collect the Special Tax, including salaries of City employees and fees of consultants and the costs of collecting installments of the Special Taxes upon the general tax rolls; preparation of required reports, and any other costs required to administer the CFD as determined by the Finance Director.

"Administrator" means the person or firm designated by the City to administer the Special Taxes according to this Rate and Method of Apportionment of Special Tax.

"Affordable Housing Director" means, at any point in time, the person within the City who serves as head of the department that is in charge of the City's affordable housing program.

"Affordable Unit" means a Unit built on a Parcel of Single Family Detached Property or Single Family Attached Property for which an Affordable Purchase Development Agreement has been recorded on title of the property designating the Unit as affordable and resulting in a deed of trust on

the Parcel in favor of the City. The City's Affordable Housing Director shall determine which Units are designated as Affordable Units and maintain an Affordable Unit Listing which shall contain all designated buildable parcels by tract and lot number, and in the case of Large Lots parcels remaining prior to May 1 of the preceding Fiscal Year, the number of designated Affordable Units for each such Large Lot parcel; all entries shall indicate the effective date of designation. The Affordable Unit Listing shall also be updated to reflect those Units no longer qualifying as Affordable Units. The Affordable Unit Listing, which shall contain all qualifying Affordable Units as of April 30, shall be made available to Administrator by July 1 of each year for purposes of determining the Maximum Special Tax for Parcels pursuant to Sections C and D below.

"Affordable Unit Adjustment" means a reduction in the Assigned Maximum Special Tax for a Large Lot due to the assignment of Affordable Units to the Large Lot. No Affordable Unit Adjustment shall occur on Multi-Family Property, as the Assigned Special Tax for such property has already been adjusted to account for affordable units.

"Annual Tax Escalation Factor" means, in each Fiscal Year following the Base Year, an increase in the Maximum Special Tax in an amount equal to four percent (4%) of the Maximum Special Tax in effect in the prior Fiscal Year.

"Assessor's Parcel" or "Parcel" means a lot or parcel shown on an Assessor's Parcel Map with an assigned Assessor's Parcel number.

"Assessor's Parcel Map" means an official map of the County Assessor designating parcels by Assessor's Parcel number.

"Assigned Maximum Special Tax" means the Maximum Special Tax assigned to each Large Lot at CFD Formation based on the Expected Land Uses, as shown in Attachment 2 of this RMA.

"Authorized Services" means the public services authorized to be funded by CFD No. 2 as set forth in the documents adopted by the City Council when the CFD was formed.

"Base Year" means Fiscal Year 2004-05.

"Buildable Lot" means an individual lot within a Final Map for which a building permit may be issued without further subdivision of such lot.

"CFD Formation" means the date on which the Resolution of Formation to form CFD No. 2 was adopted by the City Council.

"CFD Maximum Special Tax Revenue" means the cumulative Maximum Special Tax revenue that can be collected from all property within CFD No. 2 after adjusting for the Expected Affordable Units. The CFD Maximum Special Tax Revenue is shown in Attachment 2 of this RMA and may be reduced due to prepayments in future Fiscal Years.

"City" means the City of Roseville.

“City Council” means the City Council of the City of Roseville, acting as the legislative body of CFD No. 2.

“County” means the County of Placer.

“Developed Property” means, in any Fiscal Year, the following:

- for Single Family Detached Property, all Parcels for which a building permit for new construction of a residential structure was issued prior to May 1 of the preceding Fiscal Year.
- for Single Family Attached Property, all Parcels for which a use permit or building permit for new construction of a residential structure was issued prior to May 1 of the preceding Fiscal Year.
- for Multi-Family Property, all Parcels for which a use permit or building permit for new construction of a residential structure was issued prior to May 1 of the preceding Fiscal Year.
- for Non-Residential Property, all Parcels for which a building permit for new construction of a building was issued prior to May 1 of the preceding Fiscal Year.

“Development Plan” means a condominium plan, apartment plan, site plan or other development plan that identifies such information as the type of structure, acreage, square footage, and/or number of Units that are approved to be developed on Single Family Attached Property, Multi-Family Property and Non-Residential Property. This information may be obtained from the City’s Development Activity Updates, which are published periodically by the City’s Planning Department.

“Expected Affordable Units” means a total of 85 medium density residential Units within CFD No. 2 that are expected to be Affordable Units. Upon recordation of Final Maps within CFD No. 2, the Affordable Housing Director will determine which Large Lots will include Affordable Units, and, upon such determination, the Administrator shall reduce the Assigned Maximum Special Tax for the Large Lot pursuant to the steps set forth in Section C.3a, C.3b or C.3d (as applicable) below. If, in any Fiscal Year, the Affordable Housing Director identifies a total number of Affordable Units within CFD No. 2 that exceeds 85 Units, no Affordable Unit adjustment will be applied for the Affordable Units identified after the 85th Affordable Unit has been designated.

“Expected Land Uses” means the total number of single family and multi-family units, and acres of Non-Residential Property expected within each Large Lot at the time of CFD Formation. The Expected Land Uses are identified in Attachment 2 of this RMA.

“Final Map” means a final map, or portion thereof, approved by the City pursuant to the Subdivision Map Act (California Government Code Section 66410 *et seq*) that creates Buildable Lots. The term “Final Map” shall not include any Large-Lot Subdivision Map, Small Lot Tentative

Map, Assessor's Parcel Map, or subdivision map or portion thereof, that does not create Buildable Lots, including Assessor's Parcels that are designated as remainder parcels.

"Final Map Property" means, in any Fiscal Year, all Parcels which are included within a Final Map that was recorded prior to May 1 of the prior Fiscal Year, and which have not yet become Developed Property.

"Finance Director" means the Finance Director for the City of Roseville or his or her designee.

"Fiscal Year" means the period starting July 1 and ending on the following June 30.

"Land Use Class" means, individually, Developed Property, Final Map Property, Small Lot Tentative Map Property, Large-Lot Subdivision Map Property, and Undeveloped Property.

"Large Lot" means a specific geographic area within CFD No. 2 that (i) is created upon recordation of a Large-Lot Subdivision Map within CFD No. 2, (ii) is expected to have Buildable Lots of a similar size, and (iii) has an Assigned Maximum Special Tax that will ultimately be allocated to the Buildable Lots within the Large Lot as Final Maps are recorded. The Large Lots expected at CFD Formation are shown in Attachment 1 of this RMA, and the Assigned Maximum Special Tax for each Large Lot within CFD No. 2 is shown in Attachment 2.

"Large-Lot Subdivision Map" means a subdivision map recorded at the County Recorder's Office that subdivides some or all of the property in CFD No. 2 into Large Lots.

"Large-Lot Subdivision Map Property" means, in any Fiscal Year, all Parcels which are included within a Large-Lot Subdivision Map that was approved prior to May 1 of the prior Fiscal Year, and which have not yet become Small Lot Tentative Map Property.

"Market-Rate Unit" means a unit that is not an Affordable Unit.

"Maximum Special Tax" means the greatest amount of Special Tax that can be levied on an Assessor's Parcel in any Fiscal Year determined in accordance with Sections C and D below.

"Multi-Family Property" means, in any Fiscal Year, all Parcels in CFD No. 2 for which a building permit was issued or may be issued for construction of a residential structure with multiple units that share common walls, all of which are offered for rent to the general public.

"Non-Residential Property" means, in any Fiscal Year, all Parcels of Developed Property within CFD No. 2 which are not Single Family Detached Property, Single Family Attached Property, Multi-Family Property, or Taxable Public Property.

"Original Parcel" means an Assessor's Parcel in CFD No. 2 at the time of CFD Formation, as identified in Attachment 1. A Successor Parcel that is being further subdivided shall also be considered an Original Parcel for purposes of determining the Maximum Special Taxes pursuant to Section C.

“Public Property” means any property within the boundaries of CFD No. 2 that is owned by the federal government, State of California, County, City, or other public agency.

“RMA” means this Rate and Method of Apportionment of Special Tax.

“Single Family Attached Property” means, in any Fiscal Year, all Buildable Lots in CFD No. 2 for which a building permit was issued or may be issued for construction of a residential structure consisting of two or more Units that share common walls and are offered as for-sale Units, including such residential structures that meet the statutory definition of a condominium contained in Civil Code Section 1351.

“Single Family Detached Property” means, in any Fiscal Year, all Parcels in CFD No. 2 for which a building permit was issued or may be issued for construction of a Unit that does not share a common wall with another Unit.

“Small Lot Tentative Map” means a map that is made for the purpose of showing the design of a proposed subdivision, including the individual Buildable Lots that are expected within the subdivision, as well as the conditions pertaining thereto. A Small Lot Tentative Map is not based on a detailed survey of the property within the map and is not recorded at the County Recorder’s Office to create legal lots.

“Small Lot Tentative Map Property” means, in any Fiscal Year, all Parcels which are included within a Small Lot Tentative Map that was approved prior to May 1 of the prior Fiscal Year, and which have not yet become Developed Property.

“Special Tax” means a special tax levied in any Fiscal Year to pay the Special Tax Requirement, as defined below.

“Special Tax Requirement” means the amount necessary in any Fiscal Year (i) for Authorized Services, (ii) to create operating reserves or sinking funds, (iii) to pay Administrative Expenses, and (iv) to cure any delinquencies in the payment of principal or interest on indebtedness of CFD No. 2 which have occurred in the prior Fiscal Year or (based on delinquencies in the payment of the Special Taxes which have already taken place) are expected to occur in the Fiscal Year in which the tax will be collected.

“Successor Parcel” means an Assessor’s Parcel of Taxable Property created by the subdivision or reconfiguration of an Original Parcel.

“Taxable Property” means all of the Assessor’s Parcels within the boundaries of CFD No. 2 which are not exempt from the Special Tax pursuant to law or Section G below.

“Taxable Public Property” means, in any Fiscal Year, all Parcels of Public Property within CFD No. 2 that, based on a tentative map or other Development Plan, were expected to be Taxable

Property and, based on this expectation, Maximum Special Taxes were assigned to the Parcels in prior Fiscal Years.

“Undeveloped Property” means, in any Fiscal Year, all Parcels of Taxable Property within CFD No. 2 that are not yet Developed Property, Final Map Property, Small Lot Tentative Map Property, or Large-Lot Subdivision Map Property.

“Unit” means (i) for Single Family Detached Property, an individual single-family detached unit, and (ii) for Single Family Attached Property, an individual residential unit within a duplex, triplex, fourplex, townhome, or condominium structure.

B. DATA FOR ADMINISTRATION OF THE SPECIAL TAX

On or about July 1 of each Fiscal Year, the Administrator shall identify the current Assessor’s Parcel numbers for all Parcels of Taxable Property within CFD No. 2. The Administrator shall also determine: (i) whether each Assessor’s Parcel of Taxable Property is Developed Property, Small Lot Tentative Map Property, Large-Lot Subdivision Map Property, or Undeveloped Property, (ii) for Parcels of Single Family Attached Property, the number of Units on each Parcel, (iii) for Non-Residential Property, the Acreage of each Parcel, (iv) for Buildable Lots within the Large Lots designated as W-1 and W-2 in Attachment 1, the square footage of each Buildable Lot, and (v) the Special Tax Requirement. For Single Family Attached Property, the number of Units shall be determined by referencing the Development Plan for the property.

In any Fiscal Year, if it is determined that: (i) a parcel map for property in CFD No. 2 was recorded after January 1 of the prior Fiscal Year (or any other date after which the Assessor will not incorporate the newly-created parcels into the then current tax roll), (ii) because of the date the parcel map was recorded, the Assessor does not yet recognize the new parcels created by the parcel map, and (iii) one or more of the newly-created parcels is in a different Land Use Class than other parcels created by the subdivision, the Administrator shall calculate the Special Tax for the property affected by recordation of the parcel map by determining the Special Tax that applies separately to the property within each Land Use Class, then applying the sum of the individual Special Taxes to the Original Parcel or Successor Parcel that was subdivided by recordation of the parcel map.

If, in any Fiscal Year, it is determined that, based on building permits that have been issued, for-sale residential Units will be built within a structure constructed on a Parcel of Non-Residential Property, the Administrator shall determine whether (i) Units that have been or will be built on the Parcel will be offered for sale to individual home buyers, and (ii) a separate Assessor’s Parcel number will be assigned to the airspace parcel associated with each Unit. Once separate Parcel numbers have been assigned to the residential airspace Parcels, the Administrator shall assign a Maximum Special Tax to the airspace Parcel for each residential unit. The Maximum Special Tax for the Base Year for such Units is \$100, which amount shall be increased each Fiscal Year thereafter by the Annual Tax Escalation Factor. The Administrator shall also tax commercial land uses on the Parcel using the Maximum Special Tax for the commercial uses within that Large Lot as shown in Attachment 2. The acreage to be used to calculate the Maximum Special Tax on the commercial uses shall be the

full land area of the underlying Assessor's Parcel on which the residential and commercial land uses are located.

Upon recordation of each Final Map creating Single Family Detached Property and/or Single Family Attached Property, the Affordable Housing Director is to determine the number of Affordable Units included within the Final Map. As set forth in Sections C.3a, C.3b and C.3d below, once the Affordable Housing Director has designated the number of Affordable Units on each Parcel, the Administrator shall reduce the Maximum Special Tax for each Affordable Unit to fifty percent (50%) of the Maximum Special Tax that applies to the market-rate Units created by recordation of that Final Map. This reduction shall not be applied if the Administrator determines that the Expected Affordable Units have already been designated on other Parcels, and the designation of additional Affordable Units would reduce the CFD Maximum Special Tax Revenues. After May 1 of each Fiscal Year, the Administrator shall obtain the Affordable Unit Listing from the Affordable Housing Director to confirm which Parcels and Large Lots qualify for an Affordable Unit Adjustment in the following Fiscal Year.

C. CALCULATING THE MAXIMUM SPECIAL TAX

The Administrator shall apply the applicable subsection below to determine the Maximum Special Tax for each Parcel of Taxable Property within CFD No. 2:

1. Prior to Recordation of a Large-Lot Subdivision Map

Prior to recordation of a Large-Lot Subdivision Map, the Maximum Special Tax assigned to Original Parcels within the CFD shall be as follows:

Fiscal Year 2004-05 Assessor's Parcel Number	Fiscal Year 2004-05 Maximum Special Tax *
017-0150-037	\$760,769
017-0150-003	\$178,875
017-0100-043	\$268,011
017-0100-044	\$85,422
<i>* Beginning July 1, 2005 and each July 1 thereafter, the Maximum Special Taxes shown above shall be adjusted by applying the Annual Tax Escalation Factor.</i>	

If an Assessor's Parcel number shown above is changed, the Maximum Special Tax shall continue to apply to the Parcel to which it was assigned. If Parcels are reconfigured due to an action other than recordation of a Large-Lot Subdivision Map, the Maximum Special Tax shall be spread on a per-acre basis to all new Assessor's Parcels created by the reconfiguration.

2. After Recordation of a Large-Lot Subdivision Map, Prior to Recordation of a Final Map

The Maximum Special Tax assigned to each Large Lot expected at CFD Formation is identified in Attachment 2 of this RMA. If, upon recordation of the Large-Lot Subdivision Map for property

within the CFD, it is determined that the actual boundaries of the Large Lots are different than that shown in Attachment 1, Attachment 1 shall be updated and the correct boundaries of each Large Lot shall be reflected in the attachment. If, at the same time changes are being made to Attachment 1, it is determined that the number of Buildable Lots, Acreage of Multi-Family Property, or Acreage of Non-Residential Property within a Large Lot has changed, the Assigned Maximum Special Tax for each Large Lot in Attachment 2 may, in the City's sole discretion, also be changed as long as the CFD Maximum Special Tax Revenues are not reduced. If the City determines that such an adjustment is needed, the adjustment shall be effective immediately after recordation of the Large-Lot Subdivision Map, after which time the Assigned Maximum Special Tax for each Large Lot shall be fixed for all future Fiscal Years, except as otherwise provided in Section D below. After both attachments have been updated, the Administrator shall record, or cause to be recorded, an amended Notice of Special Tax Lien that includes the revised attachments. If such an adjustment and recording takes place, the property owner that requested the adjustment shall bear the costs to effect the adjustment and prepare the required amendments to the Notice of Special Tax Lien and Attachments 1 and 2. Prior to approval of the adjustment, the City may require a deposit from the requesting property owner for the estimated cost to perform such adjustment.

Unless an adjustment is made pursuant to the prior paragraph, the Maximum Special Tax for property within a Large Lot shall be the Assigned Maximum Special Tax identified in Attachment 2 of this RMA. If there are multiple Assessor's Parcels within a Large Lot prior to recordation of a Final Map within the Large Lot, the Assigned Maximum Special Tax shall be allocated on a per-Acre basis to each Parcel of Taxable Property to determine the Maximum Special Tax for each Parcel. Upon recordation of the Large-Lot Subdivision Map, the actual boundary of each Large Lot may change slightly from that shown in Attachment 1; such change shall have no impact on the Assigned Maximum Special Tax for each Large Lot unless an adjustment is also made to the Assigned Maximum Special Tax as permitted in the paragraph above.

3. *After Recordation of a Final Map*

a. **Final Map Creating Buildable Lots of Single Family Detached Property Throughout Entire Large Lot**

If the Parcels created by a recorded Final Map within a Large Lot are all Buildable Lots of Single Family Detached Property, the Administrator shall apply the following steps to allocate the Assigned Maximum Special Tax for the Large Lot to each of the Buildable Lots created by the subdivision:

- Step 1:** Identify the Assigned Maximum Special Tax for the Large Lot for the then-current Fiscal Year.
- Step 2:** Divide the Assigned Maximum Special Tax from Step 1 by the number of Buildable Lots created by the Final Map to determine the Maximum Special Tax for each Buildable Lot.

Step 3: Determine if Affordable Units have been designated within the Large Lot by the Affordable Housing Director. If **yes**, each Parcel on which an Affordable Unit has been designated by the Affordable Housing Director shall be assigned one-half (1/2) of the Maximum Special Tax determined in Step 2, and all other Buildable Lots will be assigned the amount from Step 2 as the Maximum Special Tax for the Fiscal Year. If **no**, all Buildable Lots in the Final Map shall be assigned the Maximum Special Tax determined in Step 2.

b. Final Map Creating Buildable Lots of Single Family Attached Property Throughout Entire Large Lot

If the Parcels created by a recorded Final Map within a Large Lot are all Buildable Lots of Single Family Attached Property, the Administrator shall apply the following steps to allocate the Assigned Maximum Special Tax for the Large Lot to each of the Units that are expected to be built based on reference to the Development Plan for the Single Family Attached Property:

Step 1: Identify the Assigned Maximum Special Tax for the Large Lot for the then-current Fiscal Year.

Step 2: Divide the Assigned Maximum Special Tax from Step 1 by the number of Units expected to be built on the property within the Final Map to determine the Maximum Special Tax for each Unit.

Step 3: Determine if any of the Units have been designated as Affordable Units by the Affordable Housing Director. If **yes**, each Parcel on which an Affordable Unit has been designated shall be assigned one-half (1/2) of the Maximum Special Tax determined in Step 2, and all other Units will be assigned the amount from Step 2 as the Maximum Special Tax for the Fiscal Year. If **no**, all Units created within the Final Map shall be assigned the Maximum Special Tax determined in Step 2.

c. Final Map Creating No Buildable Lots of Single Family Detached Property or Single Family Attached Property

If none of the Successor Parcels created by recordation of a Final Map are Buildable Lots of Single Family Detached Property or Single Family Attached Property, the Administrator shall apply the following steps to allocate the Assigned Maximum Special Tax for the Large Lot to each of the Successor Parcels:

Step 1: Identify the Assigned Maximum Special Tax for the Large Lot.

Step 2: Determine the total Acreage of Taxable Property created by subdivision of the Large Lot.

- Step 3:** Divide the Assigned Maximum Special Tax from Step 1 by the Acreage from Step 2 to calculate Maximum Special Tax per acre.
- Step 4:** Multiply the per-acre Maximum Special Tax from Step 3 by the Acreage in each Successor Parcel to calculate the Maximum Special Tax for each Successor Parcel.

d. Final Map Creating Buildable Lots in a Portion of the Large Lot

If a Final Map records creating Buildable Lots within only a portion of a Large Lot, the Administrator shall apply the following steps to allocate the Assigned Maximum Special Tax for the Large Lot to each of the Successor Parcels:

- Step 1:** Identify the Assigned Maximum Special Tax for the Large Lot.
- Step 2:** Determine the number of Buildable Lots created within the Final Map area.
- Step 3:** Multiply the Buildable Lots from Step 2 by the “Base Tax Rate per Unit” shown in Attachment 2 for the Large Lot that has been subdivided by the Final Map to determine the Maximum Special Tax associated with the Buildable Lots created by the Final Map. The Base Tax Rate per Unit shall be used as the Maximum Special Tax for all Buildable Lots included in the Final Map, except Affordable Units (as designated by the Affordable Housing Director) which shall be set at one-half of the rate of Market Units within the Final Map.
- Step 4:** Subtract the Maximum Special Tax associated with the Buildable Lots as determined in Step 3 from the Assigned Maximum Special Tax for the Large Lot that was identified in Step 1.
- Step 5:** Subtract the Acreage of Taxable Property included within the Final Map from the total Acreage of Taxable Property in all Successor Parcels within the Large Lot that resulted after recordation of the Final Map to determine the Acreage of Taxable Property that is not included within the Final Map.
- Step 6:** Divide the remainder determined in Step 4 by the remainder determined in Step 5 to calculate the per-acre Maximum Special Tax that will apply to Taxable Property not included within the Final Map.
- Step 7:** Multiply the per-acre Maximum Special Tax from Step 6 by the Acreage in each Successor Parcel not included within the Final Map to calculate the Maximum Special Tax for each such Successor Parcel.

If, after subdivision of a Large Lot, a Successor Parcel is further subdivided, the Successor Parcel shall be treated as an Original Parcel for purposes of allocating Maximum Special Taxes pursuant to Section C.3c, or C.3d, as appropriate.

After each reallocation of the Maximum Special Tax upon subdivision or reconfiguration of a Large Lot, the sum of the Maximum Special Taxes assigned to Successor Parcels shall never be less than the Assigned Maximum Special Tax for that Large Lot as shown in Attachment 2. Once a Maximum Special Tax has been assigned to a Parcel within a Final Map, the Maximum Special Tax shall not be reduced in future Fiscal Years regardless of changes in land use, Parcel size, ownership or Special Taxes assigned elsewhere in the Large Lot.

D. CHANGES TO THE MAXIMUM SPECIAL TAX

1. Annual Escalation of Special Tax

Beginning in Fiscal Year 2005-06, and each Fiscal Year thereafter, the Assigned Maximum Special Tax for each Large Lot shown in Attachment 2, and the Maximum Special Tax assigned to each Parcel of Taxable Property within the CFD, shall be adjusted by the Annual Special Tax Escalation Factor.

2. Affordable Units that Become Market-Rate Units

If, in any Fiscal Year, the Affordable Housing Director determines that a Unit that had previously been designated as an Affordable Unit no longer qualifies as such, the Affordable Housing Director shall update the Affordable Unit Listing by denoting the change in status of the Unit, together with the effective date thereof. The Maximum Special Tax on the Unit that no longer qualifies as an Affordable Unit shall be increased to double the amount that would have applied in that Fiscal Year if the Unit had remained as an Affordable Unit. In subsequent Fiscal Years, this increased Maximum Special Tax shall continue to escalate four percent (4%) per year.

3. Transfer of the Assigned Maximum Special Tax from One Large Lot to Another

The Assigned Maximum Special Taxes in Attachment 2 were determined based on the Expected Land Uses for each Large Lot. If the number of planned residential units or non-residential acreage is transferred from one Large Lot to another prior to recordation of a Final Map within any portion of the Large Lot, the City may, in its sole discretion, allow for a transfer of the Assigned Special Tax from one Large Lot to the other. Such a transfer shall only be allowed if (i) all adjustments are agreed to in writing by the affected property owners and the Finance Director, and (ii) there is no reduction in the CFD Maximum Special Tax Revenues as a result of the transfer. Should a transfer result in an amendment to Attachment Nos. 1 or 2 of the Notice of Special Tax Lien, the requesting property owner shall bear the costs to effect the transfer in the District records and prepare the required amendments to the Notice of Special Tax Lien and Attachment Nos. 1 and 2. Prior to the transfer, the City may require a deposit from the requesting property owner for such costs. If such a

transfer is requested, the Administrator shall apply the following steps to redistribute the Maximum Special Tax among the Parcels:

- Step 1:** Determine the Maximum Special Tax associated with the land uses that will be transferred by multiplying the number of residential units or non-residential acreage by the “Base Tax Rate” identified for the units or acreage in Attachment 2 (escalated to the then-current Fiscal Year).
- Step 2:** Subtract the amount determined in Step 1 from the Assigned Maximum Special Tax for the Large Lot from which the units or acreage will be transferred to determine the new Assigned Maximum Special Tax for the Large Lot.
- Step 3:** Add the amount determined in Step 1 to the Assigned Maximum Special Tax for the Large Lot to which the units or acreage is being transferred to determine the new Assigned Maximum Special Tax for the Large Lot.

4. *Conversion of a Parcel of Public Property to Private Use*

If, in any Fiscal Year, a Parcel of Public Property is converted to private use, such Parcel shall be subject to the levy of the Special Tax. The Maximum Special Tax for each such Parcel shall be determined based on the average Maximum Special Tax per unit or acre for Parcels with similar land use designations, as determined by the Finance Director.

E. METHOD OF LEVY OF THE SPECIAL TAX

Commencing with Fiscal Year 2005-06 and for each following Fiscal Year, the Administrator shall determine the Special Tax Requirement for that Fiscal Year and levy the Special Tax on all Parcels of Taxable Property as follows:

- Step 1:** The Special Tax shall be levied proportionately on each Parcel of Developed Property within the CFD up to 100% of the Maximum Special Tax for each Parcel for such Fiscal Year;
- Step 2:** If additional revenue is needed after Step 1, the Special Tax shall be levied proportionately on each Assessor’s Parcel of Final Map Property within the CFD, up to 100% of the Maximum Special Tax for each Parcel for such Fiscal Year;
- Step 3:** If additional revenue is needed after Step 2, the Special Tax shall be levied proportionately on each Assessor’s Parcel of Small Lot Tentative Map Property within the CFD, up to 100% of the Maximum Special Tax for each Parcel for such Fiscal Year;

- Step 4:*** If additional revenue is needed after Step 3, the Special Tax shall be levied proportionately on each Assessor's Parcel of Large-Lot Subdivision Map Property within the CFD, up to 100% of the Maximum Special Tax for each Parcel for such Fiscal Year;
- Step 5:*** If additional revenue is needed after Step 4, the Special Tax shall be levied proportionately on each Assessor's Parcel of Undeveloped Property partially or wholly included within Phase 1 of Westpark, as identified in Attachment 1 hereto, up to 100% of the Maximum Special Tax for each Parcel for such Fiscal Year;
- Step 6:*** If additional revenue is needed after Step 5, the Special Tax shall be levied proportionately on each Assessor's Parcel of Undeveloped Property partially or wholly included within Phase 2 of Westpark, as identified in Attachment 1 hereto, up to 100% of the Maximum Special Tax for each Parcel for such Fiscal Year;
- Step 7:*** If additional revenue is needed after Step 6, the Special Tax shall be levied proportionately on each Assessor's Parcel of Undeveloped Property partially or wholly included within Phase 3 of Westpark, as identified in Attachment 1 hereto, up to 100% of the Maximum Special Tax for each Parcel for such Fiscal Year;
- Step 8:*** If additional revenue is needed after Step 7, the Special Tax shall be levied proportionately on each Assessor's Parcel of Undeveloped Property partially or wholly included within Phase 4 of Westpark, as identified in Attachment 1 hereto, up to 100% of the Maximum Special Tax for each Parcel for such Fiscal Year;
- Step 9:*** If additional revenue is needed after Step 8, the Special Tax shall be levied proportionately on each Assessor's Parcel of Taxable Public Property, up to 100% of the Maximum Special Tax assigned to each Parcel.

F. COLLECTION OF SPECIAL TAX

The Special Tax shall be collected in the same manner and at the same time as ordinary ad valorem property taxes, provided, however, that the City may directly bill, collect at a different time or in a different manner, and/or collect delinquent Special Taxes through foreclosure or other available methods.

G. EXEMPTIONS

Notwithstanding any other provision of this RMA, no Special Tax shall be levied on Public Property, except Taxable Public Property, as defined herein. In addition, no Special Tax shall be levied on Parcels that are not Public Property but are (i) designated as permanent open space or

common space on which no structure is permitted to be built, (ii) owned by a public utility for use as an unmanned facility, or (iii) subject to an easement that precludes any other use on the Parcel.

H. INTERPRETATION OF SPECIAL TAX FORMULA

The City reserves the right to make minor administrative and technical changes to this document that does not materially affect the rate and method of apportioning the Special Taxes. In addition, the interpretation and application of any section of this document shall be left to the City's discretion. Interpretations may be made by the City by ordinance or resolution for purposes of clarifying any vagueness or ambiguity in this RMA.

ATTACHMENT 1

**CITY OF ROSEVILLE
WESTPARK COMMUNITY FACILITIES DISTRICT No. 2
(PUBLIC SERVICES)**

IDENTIFICATION OF LARGE LOTS

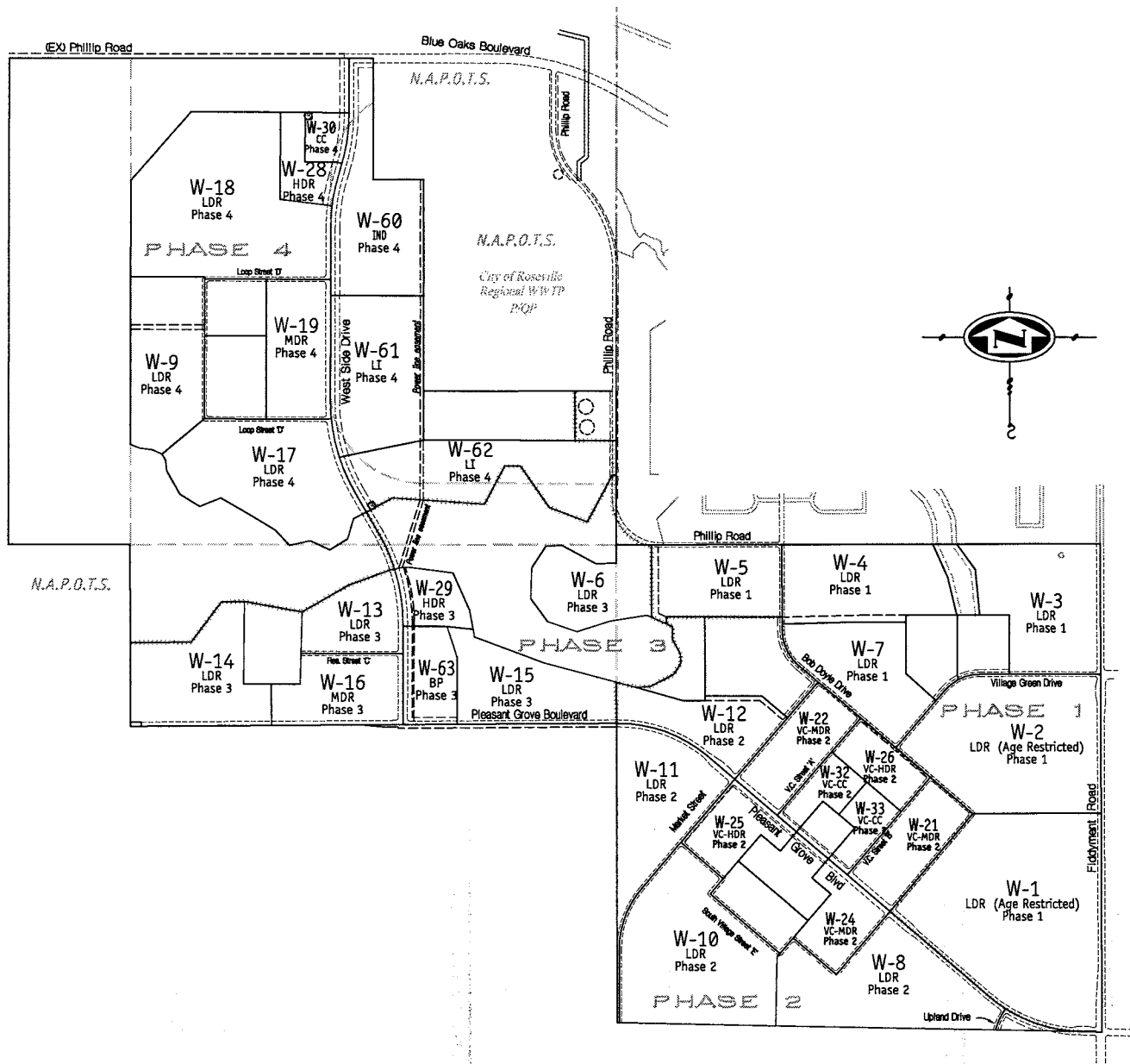
ATTACHMENT 1

CITY OF ROSEVILLE

WESTPARK COMMUNITY FACILITIES DISTRICT NO. 2

(PUBLIC SERVICES)

IDENTIFICATION OF LARGE LOTS



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ATTACHMENT 2

**CITY OF ROSEVILLE
WESTPARK COMMUNITY FACILITIES DISTRICT No. 2
(PUBLIC SERVICES)**

EXPECTED LAND USES AND ASSIGNED MAXIMUM SPECIAL TAXES

ATTACHMENT 2

CITY OF ROSEVILLE WESTPARK COMMUNITY FACILITIES DISTRICT NO. 2 (PUBLIC SERVICES)

EXPECTED LAND USES AND ASSIGNED MAXIMUM SPECIAL TAXES

Large Lot [1]	Land Use [2]	Expected Acreage	Expected # of Residential Units	Base Tax Rate per Unit (Residential) and per Acre (Non- Residential) [3]	Assigned Maximum Special Tax [3]
PHASE I					
W-1	LDR (Active Adult)	85.4	398 units	\$323	\$128,554
W-2	LDR (Active Adult)	61.5	306 units	\$323	\$98,838
W-3	LDR	38.1	198 units	\$323	\$63,954
W-4	LDR	31.4	147 units	\$323	\$47,481
W-5	LDR	23.0	88 units	\$323	\$28,424
W-7	LDR	27.9	111 units	\$323	\$35,853
PHASE II					
W-8	LDR	42.3	180 units	\$323	\$58,140
W-10	LDR	54.1	261 units	\$323	\$84,303
W-11	LDR	32.3	148 units	\$323	\$47,804
W-12	LDR	18.9	61 units	\$323	\$19,703
W-21	VC-MDR	16.8	144 units	\$323	\$46,512
W-22	VC-MDR	16.8	144 units	\$323	\$46,512
W-24	VC-MDR	12.5	95 units	\$323	\$30,685
W-25	VC-HDR	12.4	96 units	\$112	\$18,816
	VC-HDR (affordable)		144 units	\$56	(combined)
W-26	VC-HDR	10.0	132 units	\$112	\$14,784
W-32	VC-CC	7.2	N/A	\$700	\$5,040
W-33	VC-CC	7.2	N/A	\$700	\$5,040
PHASE III					
W-6	LDR	22.8	77 units	\$323	\$24,871
W-13	LDR	17.0	60 units	\$323	\$19,380
W-14	LDR	31.7	115 units	\$323	\$37,145
W-15	LDR	27.6	80 units	\$323	\$25,840
W-16	MDR	20.6	160 units	\$323	\$51,680
W-29	HDR	8.0	150 units	\$56	\$8,400
	(affordable)				
W-63	BP	10.5	N/A	\$700	\$7,350

Large Lot [1]	Land Use [2]	Expected Acreage	Expected # of Residential Units	Base Tax Rate per Unit (Residential) and per Acre (Non- Residential) [3]	Assigned Maximum Special Tax [3]
<i>PHASE IV</i>					
W-9	LDR	31.9	95 units	\$323	\$30,685
W-17	LDR	46.0	210 units	\$323	\$67,830
W-18	LDR	71.2	280 units	\$323	\$90,440
W-19	MDR	21.9	165 units	\$323	\$53,295
W-28	HDR	9.0	128 units	\$112	\$16,968
	HDR (affordable)		47 units	\$56	(combined)
W-30	CC	4.0	N/A	\$700	\$2,800
W-60	IND	34.3	N/A	\$700	\$24,010
W-61	LI	35.9	N/A	\$700	\$25,130
W-62	LI	38.3	N/A	\$700	\$26,810
Total Assigned Maximum Special Tax Revenues (Fiscal Year 2004-05)					\$1,293,077
Adjustment for Expected Affordable Units (85 Expected MDR Units)					<u>(\$13,728)</u>
CFD Maximum Special Tax Revenues (Fiscal Year 2004-05)					\$1,279,350

- See Attachment 1 for the geographic area associated with each Large Lot.
- LDR = Low Density Residential
MDR = Medium Density Residential
HDR = High Density Residential
VC-MDR = Village Center Medium Density Residential
VC-HDR = Village Center High Density Residential
VC-CC = Village Center Community Commercial
BP = Business Park
CC = Community Commercial
IND = Industrial
LI = Light Industrial
- Beginning July 1, 2005 and each July 1 thereafter, the Maximum Special Taxes shown above shall be adjusted by applying the Annual Tax Escalation Factor.

Source of Data: Morton & Pitalo, July 14, 2004



Economic &
Planning Systems

Public Finance

Real Estate Economics

Regional Economics

Land Use Policy

EXHIBIT B

LIST OF AUTHORIZED SERVICES

EXHIBIT B

**WESTPARK
COMMUNITY FACILITIES DISTRICT (CFD) No. 2 (PUBLIC SERVICES)
CITY OF ROSEVILLE
PLACER COUNTY, CALIFORNIA**

LIST OF AUTHORIZED SERVICES

The authorized services to be funded from the levy and collection of annual special taxes include those set forth below in addition to the costs associated with collecting and administering the special taxes and annually administering the District for Westpark (Project Area). The authorized services for to be funded for Westpark CFD No. 2 (Public Services) include these:

1. Open Space improvement, operations and management, maintenance (including bike trails within open space), and repair and replacement of facilities within open space areas in the Project Area.
2. The maintenance of on- and off-site landscape corridors and paseos designed to serve the Project Area, including general maintenance and water and utility costs.
3. The maintenance of medians, entries (and entry monumentation as described in Figure 12-15 of the Specific Plan) within the Project Area.
4. The performance of Autumn Leaf Pick-up and streetsweeping along the following roads, as described in the Specific Plan:
 - Fiddyment Road (one side only)
 - Pleasant Grove
 - Village Green Drive
 - Bob Doyle Drive
 - Phillip Road
 - West Side Drive
 - Blue Oaks Boulevard
 - Market Street
5. Neighborhood park improvements, maintenance, and repair and replacement.
6. Stormwater Management.
7. Miscellaneous costs related to any of the items described above including planning, engineering, legal, and city and county administration costs.

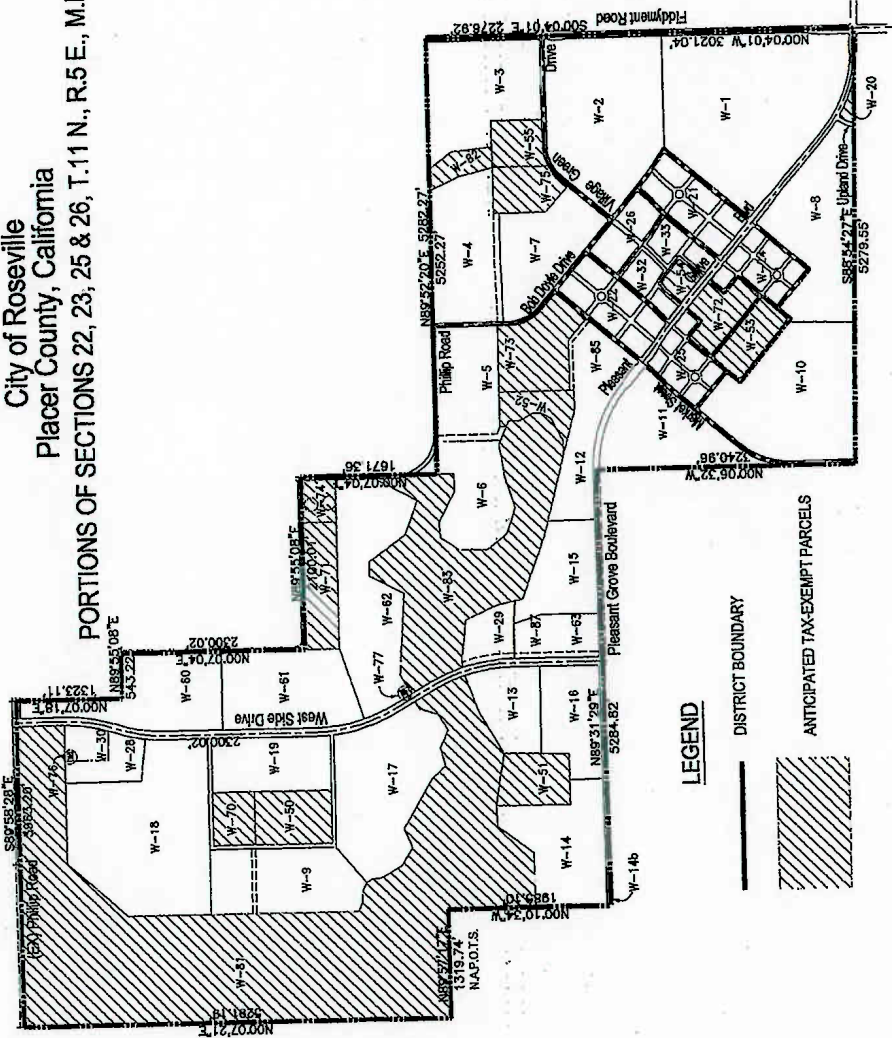
8. The levy of Special Taxes to accumulate funds in a sinking fund for anticipated future repair or replacement costs of landscape corridors, irrigation facilities, medians, entries and entry monumentation, pocket parks and neighborhood parks, stormwater management and other facilities maintained by the CFD as determined by the Administrator.

EXHIBIT C

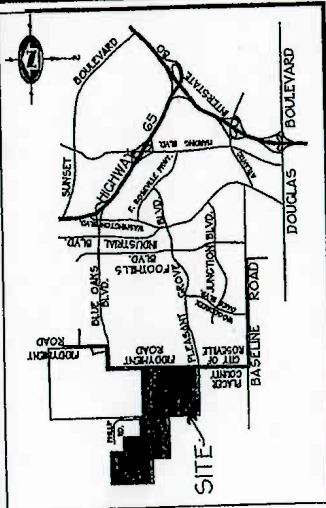
CFD BOUNDARY MAP

PROPOSED BOUNDARY MAP CITY OF ROSEVILLE WESTPARK COMMUNITY FACILITIES DISTRICT NO. 2 (PUBLIC SERVICES)

City of Roseville
Placer County, California
PORTIONS OF SECTIONS 22, 23, 25 & 26, T.11 N., R.5 E., M.D.M.



Scale: 1"=1000'



VICINITY MAP
NO SCALE

I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING THE PROPOSED BOUNDARIES OF CITY OF ROSEVILLE, WESTPARK COMMUNITY FACILITIES DISTRICT NO. 2 (PUBLIC SERVICES) CITY OF ROSEVILLE, PLACER COUNTY, CALIFORNIA, WAS APPROVED BY THE CITY COUNCIL OF THE CITY OF ROSEVILLE AT A REGULAR MEETING THEREOF HELD ON THE 12TH DAY OF August, 2004.
BY ITS RESOLUTION NUMBER 04-227

Sonia Orozco
SONIA OROZCO, CITY CLERK
CITY OF ROSEVILLE
PLACER COUNTY, CALIFORNIA

FILED IN THE OFFICE OF THE CLERK OF THE CITY OF ROSEVILLE, PLACER COUNTY, CALIFORNIA ON THIS 12TH DAY OF August, 2004

Sonia Orozco
SONIA OROZCO, CITY CLERK
CITY OF ROSEVILLE
PLACER COUNTY, CALIFORNIA

FILED THIS 12TH DAY OF August, 2004
AT THE HOUR OF 2:53 P.M. IN BOOK 3
OF ASSESSMENT AND COMMUNITY
FACILITIES DISTRICTS AT PAGE 37, IN THE OFFICE
OF THE COUNTY RECORDER OF THE COUNTY OF
PLACER, STATE OF CALIFORNIA
Rec. 800 Instrument # 2004-108569

Jim McCauley
JIM MCCAULEY
COUNTY RECORDER
COUNTY OF PLACER, CALIFORNIA
By: *Deborah* Deputy

mp
MORTON & PITALO, INC.
CIVIL ENGINEERING • PLANNING • SURVEYING
1352 Blue Oaks Boulevard, Suite 100 • Roseville, CA 95678
phone 916.773.7671 • fax 916.773.7671 • survey fax 916.927.1185
email: mp@mpinc.com • web: www.mpinc.com

APPENDICES

APPENDIX A: OPEN SPACE–SUPPORTING INFORMATION

APPENDIX B: LANDSCAPE CORRIDORS AND MEDIANS–
SUPPORTING INFORMATION

APPENDIX C: PARKS–SUPPORTING INFORMATION

APPENDIX D: COST ALLOCATION

APPENDIX E: ESTIMATED ANNUAL REVENUES AT
BUILDOUT

APPENDIX F: P.A.R. ANALYSIS PROVIDED BY ECORPS

APPENDIX A

OPEN SPACE—SUPPORTING INFORMATION

Table A-1	Open Space	A-1
Table A-2	Open Space General Maintenance Costs.....	A-2
Table A-3	Bike Trails in Open Space.....	A-3
Table A-4	Bike Trail Maintenance Costs	A-4

Table A-1
West Roseville Specific Plan
CFD for Services: Westpark
Open Space (acres)

Open Space Location	Formula	Phase				Total Acres
		1	2	3	4	
Gross Open Space						
Site W-81					267.0	267.0
Site W-82		5.2				5.2
Site W-83				77.2		77.2
Subtotal WP Open Space	<i>D</i>	5.2	0.0	77.2	267.0	349.4
WP Bike Trails in Open Space [1]	<i>E</i>	0.3	0.0	1.4	3.2	4.8
Net WP Open Space	<i>F=D-E</i>	4.9	0.0	75.8	263.8	344.6

"open_spaceWP"

Source: WRSP Land Use Phasing Exhibit-A, 7/10/2003.

[1] Assumes 14-ft. wide Class A Bike Trail (including shoulder), with 3,111 l.f. per acre. See **Table A-3** for bike trail estimates.

Table A-2
West Roseville Specific Plan
CFD for Services: Westpark
Open Space General Maintenance Costs

Item	Formula	Amount
Maintenance Costs		
Open Space Acres		349.40
General Maintenance Cost (per acre) [1]		\$85
Subtotal General Maintenance Cost	A	\$29,699
Less Overlapping Items from ECORP PAR Analysis [2]		
Signage		\$150
Community Outreach		\$2,160
Sanitation Control		\$1,440
Administration		\$1,785
Subtotal P.A.R. Overlap	B	\$5,535
Total General Maintenance Costs	C = A - B	\$24,164

"os_genmaint"

Sources: City of Roseville, P.A.R. Analysis, EPS.

[1] Includes maintenance of creeks for flood control flows, maintenance of all water quality structural controls and drainage swales constructed between storm drain outfalls and receiving waters, and maintenance of flood control facilities including detention basins.

[2] Certain line items from the P.A.R. analysis in **Appendix F** overlap with the \$85-per-acre general maintenance costs. These items are listed and subtracted from the general maintenance cost.

Table A-3
West Roseville Specific Plan
CFD for Services: Westpark
Bike Trails in Open Space (Linear Feet) [1]

Westpark					
Parcel W-81				9,800	9,800
Parcel W-82	850				850
Parcel W-83			4,215		4,215
Subtotal Westpark	850	0	4,215	9,800	14,865

"bike_trailsWP"

Sources: HLA Group (8/2003), Wood-Rodgers (11/2003).

[1] Bike Trail lengths are current as of August 2003 HLA estimates.

Table A-4
West Roseville Specific Plan
CFD for Services: Westpark
Bike Trail Maintenance Costs

Item	Cost	Formula	Assumption
Maintenance Cost per Mile	\$4,300	<i>A</i>	Provided by City of Roseville Transportation Manager. Includes slurry seals every 5-7 years, sign replacement and repair, striping (thermoplastic paint), weed spraying, and miscellaneous drainage and asphalt repairs.
Cost per Linear Foot			
Linear Feet per Mile	5,280	<i>B</i>	
Cost per Linear Foot	\$0.81	$C=A/B$	
Cost per Acre			Class A, including shoulder: 14 ft. wide. From Specific Plan 7-22.
Bike Trail Width (ft.)	14	<i>D</i>	
Square Feet per Acre	43,560	<i>E</i>	
Linear Feet per Acre	3,111	$G=E/F$	
Cost per Linear Foot	\$0.81	<i>C</i>	
Cost per Acre	\$2,534	$G*C$	
Cost per Square Foot			Class A, including shoulder: 14 ft. wide. From Specific Plan 7-22.
Cost per Linear Foot	\$0.81	<i>C</i>	
Bike Trail Width (ft.)	14	<i>D</i>	
Cost per Square Foot	\$0.06	C/D	

"biketrail_cost"

Source: City of Roseville Transportation Manager

APPENDIX B

LANDSCAPE CORRIDORS AND MEDIANS—
SUPPORTING INFORMATION

Table B-1	Landscape and Median Tasks.....	B-1
Table B-2	Landscape Corridors: Westpark.....	B-2
Table B-3	Water and Utility Costs for Landscape Corridors	B-3
Table B-4	Medians.....	B-4
Table B-5	Water and Utility Costs for Medians	B-5
Table B-6	Street Sweeping and Autumn Leaf Pick-Up Costs	B-6

Table B-1
West Roseville Specific Plan
CFD for Services: Westpark
Landscape and Median Tasks

Task	Details
Landscape and Median Tasks	
Turf Maintenance	Mowing, fertilizing, aerating, reseeding, edging.
Irrigation	Monitoring, repair, scheduling, controller checks.
Litter Clean-Up	
Replanting Plant Material	
Pruning Plant Material	
Leaf Pick-Up	Raking only.
Weed Control	
Street Tree Maintenance	Trimming, planting, removing, stump grinding, inspecting.
Hardscape repairs	Monuments, accent lighting, graffiti removal, bus shelter, bus stop, and bus signage maintenance.
Bike Trails	Cleaning, trash pickup, weeding/mowing edges (2-ft.-wide strip).
Leaf Crew	Charged separately from above tasks
Residential and Collector Streets	Leaf crew, at a rate of \$46.59 per centerline mile.
Street Sweeping	Machine, at a rate of \$21.75 per curb mile.

"lc_tasks"

Source: City of Roseville Park Maintenance Department.

Table B-2
West Roseville Specific Plan
CFD for Services: Westpark
Landscape Corridors: Westpark (sq. ft.)

**Landscape Corridors
and Paseos
Westpark**

Item	Phase				Total Sq. Ft.
	1	2	3	4	
LANDSCAPE CORRIDORS					
On-site					
25'	302,000	233,800	111,900		647,700
35'	232,435	198,345	61,600	122,692	615,072
40'					0
50'					0
Subtotal On-site	534,435	432,145	173,500	122,692	1,262,772
Off-site					
35'				103,460	103,460
50' Blue Oaks Blvd. (NAPOTS area)				297,200	297,200
Subtotal Off-site				400,660	400,660
Subtotal Off-site Allocated to WP (50%)				200,330	200,330
Total Landscape Corridors	534,435	432,145	173,500	323,022	1,463,102
PASEOS					
Paseo W-84				39,700	39,700
Paseo W-85		47,523			47,523
Paseo W-87			110,395		110,395
Paseo W-88	65,723				65,723
Paseo W-89	96,679				96,679
Subtotal Paseos	162,402	47,523	110,395	39,700	360,020
Total Westpark Landscape Corridors and Paseos					
	696,837	479,668	283,895	362,722	1,823,122

"lc_wp"

Source: Morton & Pitalo (11/2003).

Table B-3
West Roseville Specific Plan
CFD for Services: Westpark
Water and Utility Costs for Landscape Corridors

Utility Item	Formula	Westpark
Irrigation Costs		
Annual Rate per Acre (recycled water)	A	\$456.43
<u>Landscape Corridors</u>		
Square Feet	B	1,463,102
Acres	$C=B/43,560$	33.6
Subtotal Cost (rounded to nearest dollar)	$D=A*C$	\$15,331
<u>Landscape Corridors along Paseos</u>		
Square Feet	E	360,020
Acres	$F=E/43,560$	8.3
Subtotal Cost (rounded to nearest dollar)	$G=A*F$	\$3,772
Total Annual Irrigation Cost	$H=D+G$	\$19,103
Water Meter Charge		
<u>Landscape Corridors</u>		
Monthly Meter Charge [1]	A	\$50.85
Annual Meter Charge	$B=A*12$	\$610.20
Number of Meters	C	11
Subtotal Meter Charge (rounded to nearest dollar)	$D=B*C$	\$6,832
<u>Landscape Corridors along Paseos</u>		
Monthly Meter Charge [1]	E	\$50.85
Annual Meter Charge	$F=E*12$	\$610.20
Number of Meters	G	3
Subtotal Meter Charge (rounded to nearest dollar)	$H=F*G$	\$1,681
Total Annual Water Meter Charges	$I=D+H$	\$8,513
Total Annual Water and Utility Costs	$F+I+J$	\$27,616

"water_costsWP"

Source: City of Roseville Parks Department

[1] Assumes one 2-inch meter (\$50.85) for every 3 acres for recycled water irrigation.

Table B-4
West Roseville Specific Plan
CFD for Services: Westpark
Medians (sq. ft.)

Item	Phase				Total Sq. Ft.
	1	2	3	4	
Westpark Medians	74,200	51,520	0	80,920	206,640
Distribution of Medians: Shrub vs. Turf					
Shrub Medians (50%)					103,320
Turf Medians (50%)					103,320

"mediansWP"

Source: Morton & Pitalo

Table B-5
West Roseville Specific Plan
CFD for Services: Westpark
Water and Utility Costs for Medians

Utility Item	Formula	Westpark
Irrigation Costs		
Annual Rate per Acre (recycled water)	A	\$456.43
<u>Medians</u>		
Square Feet	B	206,640
Acres	$C=B/43,560$	4.7
Total Annual Irrigation Cost (rounded to nearest dollar)	$D=A*C$	\$2,165
Water Meter Charge		
<u>Medians</u>		
Monthly Meter Charge [1]	E	\$50.85
Annual Meter Charge	$F=E*12$	\$610.20
Number of Meters	G	2
Total Annual Water Meter Charges (rounded to nearest dollar)	$H=F*G$	\$965
Total Annual Water and Utility Costs	$D+H$	\$3,130

"m_water_utilityWP"

Source: City of Roseville Parks Department

[1] Assumes one 2-inch meter (\$50.85) for every 3 acres for recycled water irrigation.

Table B-6
West Roseville Specific Plan
CFD for Services: Westpark
Street Sweeping and Autumn Leaf Pick-Up Costs

Street	Leaf Pick-Up			Street Sweeping		
	Centerline	Miles	Annual	Curb	Miles	Annual
	Linear Feet			Linear Feet		
	A	$B=A/5,280$	$C=B*\$46.59$	A	$B=A/5,280$	$C=B*\$21.75$
Westpark						
Fiddymment Road [1]	6,300	1.19	\$55.59	6,300	1.19	\$25.95
Pleasant Grove (to Bob Doyle Drive)	2,800	0.53	\$24.71	5,600	1.06	\$23.07
Village Green	2,600	0.49	\$22.94	5,200	0.98	\$21.42
Bob Doyle Drive	5,400	1.02	\$47.65	10,800	2.05	\$44.49
Phillip Road	7,000	1.33	\$61.77	1,400	0.27	\$5.77
Pleasant Grove to end from Bob Doyle Dr.	8,900	1.69	\$78.53	17,800	3.37	\$73.32
West Side	7,530	1.43	\$66.44	1,560	0.30	\$6.43
Blue Oaks	2,970	0.56	\$26.21	5,940	1.13	\$24.47
Market Street	4,515	0.86	\$39.84	9,030	1.71	\$37.20
Subtotal Westpark	48,015	9.09	\$423.68	63,630	12.05	\$262.11

"leaf_sweepWP"

Sources: Morton & Pitalo, Wood-Rodgers.

APPENDIX C

PARKS-SUPPORTING INFORMATION

Table C-1	Neighborhood and Pocket Park Acreage.....	C-1
Table C-2	Park Maintenance Tasks.....	C-2

Table C-1
West Roseville Specific Plan
CFD for Services: Westpark
Neighborhood and Pocket Park Acreage

Item	Phase				Total Acres
	1	2	3	4	
<u>Neighborhood Parks</u>					
Westpark					
Park Site W-50				14.1	14.1
Park Site W-51			12.1		12.1
Park Site W-52		7.9			7.9
Park Site W-53		9.1			9.1
Park Site W-54		3.5			3.5
Park Site W-55	8.2				8.2
Subtotal Westpark	8.2	20.5	12.1	14.1	54.9
<u>Pocket Parks</u>					
Westpark					
None.					

"parksWP"

Source: WRSP Land Use Phasing Exhibit-A, July 10, 2003.

Table C-2
West Roseville Specific Plan
CFD for Services: Westpark
Park Maintenance Tasks

Crew	Task	Details
Gardening Crew	Turf Maintenance	Irrigation Monitoring, Irrigation Repair, Mowing, Reseeding, Aerating, Fertilizing, Edging.
	Playground Inspection	
	Cleaning Restrooms	
	Litter Clean-Up	
	Special Event Set-Up	
	Replanting Plant Material	
	Pruning Plant Material	
	Cleaning Picnic Areas	
	Leaf Pick-Up	Raking only.
	Setting up and Painting Soccer, Football, and Baseball Fields	
Tree Crew	Dragging Softball Fields	
	Weed Control	
	Maintenance of City-Owned Street Trees, Park Trees, Open Space Trees	Trimming, Planting, Removing, Stump Grinding, Inspecting.
	Clearing Creek Channels of Debris	Beaver Dams, Downed Trees.
	Cleaning up Transient Camps	
Maintenance Crew	Special Event Set-Up	
	Repair and Maintain All Park and Recreation Facilities	Interior and Exterior Painting, Plumbing Repairs, Structural Repairs on Facilities, Graffiti Removal.
	Install Underground Drains and Drain Inlets	
	Hardscape Repairs	
	Install Concrete Walkways and Slabs	
	Repair of Play Equipment	
	Install Site Furniture	
	Repair Site Furniture	
	Mow Fire Breaks in Open Space	
Other	Water/Utility Costs	

"park_tasks"

Source: City of Roseville Park Maintenance Department

APPENDIX D

COST ALLOCATION

Table D-1	Cost Assignment: Residential and Nonresidential.....	D-1
Table D-2	Annual per-Unit Costs, Single-Family Development	D-2
Table D-3	Annual per-Acre and per-Unit Costs, Multifamily Development	D-3
Table D-4	Annual per-Acre Costs, Nonresidential Development	D-4
Table D-5	Maximum Special Tax Revenues: Westpark	D-5

Table D-1
West Roseville Specific Plan
CFD for Services: Westpark
Cost Assignment: Residential and Nonresidential

Item	OS, Landscape Corridors			Parks			Admin. Charges		
	Acres Table 5	Distribution of EDUs (%)	Assigned Cost	Acres Table 5	Distribution of Acres (%) [1]	Assigned Cost	City	County	Total
Westpark	<i>A</i>	<i>B= A/Total Acres</i>	<i>C=Total Cost*B</i>	<i>D</i>	<i>E=D/Total Acres</i>	<i>F=Total Cost*E</i>	<i>G=Total Cost*B</i>	<i>H=Total Cost *B</i>	<i>I=G+H</i>
Cost Allocation									
Single-Family (Market Rate and Aff.)	751.8	81.0%	\$449,191	751.8	95.0%	\$596,143	\$66,189	\$10,233	\$76,422
Multifamily (Market Rate and Aff.)	39.4	4.2%	\$23,541	39.4	5.0%	\$31,242	\$3,469	\$536	\$4,005
Nonresidential	137.4	14.8%	\$82,095	n/a	n/a	n/a	\$12,097	\$1,870	\$13,967
Total	928.6	100.0%	\$554,827	791.2	100.0%	\$627,386	\$81,755	\$12,640	\$94,395

"allocation_distWP"

[1] Allocated costs for Parks are spread differently because nonresidential does not participate in park maintenance.

Table D-2
West Roseville Specific Plan
CFD for Services: Westpark
Annual per-Unit Costs, Single-Family Development

Single-Family
per-Unit Cost

<i>Single-Family Development</i>					
	Formula	Open Space, Landscape Corridors, Medians and Entries	Parks	City Admin. (Auth. + CFD)	County Admin. (1%)
<u>WESTPARK</u>					
Calculation of Units Used for Cost Allocation					
Total WP Market Rate Single-Family Units	A	3,438	3,438	3,438	3,438
Total WP Affordable Single-Family Units	B	85	85	85	85
Total SF Affordable SF Units for Cost Allocation	C=B*.5	43	43	43	43
Total WP Units Used for Cost Allocation	D=A+C	3,481	3,481	3,481	3,481
Calculation of Cost per Single-Family Unit					
Cost Allocation, Single-Family Acres	E	\$449,191	\$596,143	\$66,189	\$10,233
Market Rate and Affordable Single-Family Units	D	3,481	3,481	3,481	3,481
Cost per Market Single-Family Unit	F=E/D	\$129	\$171	\$19	\$2.94
Cost per Affordable Single-Family Unit	F=F*.5	\$65	\$86	\$10	\$1.47

"maxtax_resdensityWP"

D-2

Table D-3
West Roseville Specific Plan
CFD for Services: Westpark
Annual per-Acre and per-Unit Costs, Multifamily Development

**Multifamily
per-Unit Cost**

Development Area	Multifamily Development			
	Open Space, Landscape Corridors, Medians and Entries	Parks	City Admin (Auth+CFD)	County Admin (1%)
<u>WESTPARK</u>				
Calculation of Units used for Cost Allocation				
Total WP Market Rate Residential Units	356	356	356	356
Total WP Affordable Residential Units	341	341	341	341
<i>Total WP Affordable Units for Cost Allocation</i>	<i>171</i>	<i>171</i>	<i>171</i>	<i>171</i>
Total WP Units Used for Cost Allocation	527	527	527	527
Calculation of Cost per Multifamily Unit				
Cost Allocation, Multifamily Acres	\$23,541	\$31,242	\$3,469	\$536
Market Rate and Affordable Multifamily Units	527	527	527	527
Cost per Market Multifamily Unit	\$45	\$59	\$6.59	\$1.02
Cost per Affordable Multifamily Unit	\$22	\$30	\$3.29	\$0.51

"MF_perunit"

Table D-4
West Roseville Specific Plan
CFD for Services: Westpark
Annual per-Acre Costs, Nonresidential Development

Nonresidential per Acre

	Cost Allocation Basis				O/S and Lands. Corr.		City Admin.		County Admin. (1%)	
	EDUs per Acre	Acres	Total EDUs	Distr. of EDUs	Assigned Cost	Cost per Acre	Assigned Cost	Cost per Acre	Assigned Cost	Cost per Acre
WESTPARK										
Community Commercial	1.0	18.4	18.4	13%	\$10,994	\$597	\$1,620	\$88	\$250	\$14
Business Professional	1.0	10.5	10.5	8%	\$6,274	\$597	\$924	\$88	\$143	\$14
Industrial and Light Industrial	1.0	108.5	108.5	79%	\$64,827	\$597	\$9,552	\$88	\$1,477	\$14
Total Nonresidential		137.4	137.4	100%	\$82,095		\$12,097		\$1,870	

"Nonres_peracreWP"

D-4

Table D-5
West Roseville Specific Plan
CFD for Services: Westpark
Maximum Special Tax Revenues: Westpark (\$2004)

Land Use Category	Units	Acres	CFD No. 2 (Services)					
			Auth. Services		Administration		Maximum Annual	Maximum Annual
			Rate	Revenue	Rate	Revenue	Special Tax	Special Tax Revenue
MARKET RATE								
Single-Family			<u>per Unit</u>					
Low-Density "LDR"	2,111	516.2	\$300	\$634,018	\$22	\$46,352	\$323	\$680,370
Medium-Density "MDR"	240	31.4	\$300	\$72,082	\$22	\$5,270	\$323	\$77,351
Village Center "VC-MDR"	383	46.2	\$300	\$115,030	\$22	\$8,410	\$323	\$123,440
Low-Density Active Adult "LDR (A)"	704	146.9	\$300	\$211,440	\$22	\$15,458	\$323	\$226,897
Subtotal Single-Family	3,438	740.7		\$1,032,570		\$75,489		\$1,108,059
Multifamily								
High-Density "HDR"	128	6.6	\$104	\$13,319	\$8	\$974	\$112	\$14,292
Village Center "VC-HDR"	228	15.0	\$104	\$23,724	\$8	\$1,734	\$112	\$25,458
Village Center "VC-CMU"	0	0.0	\$104	\$0	\$8	\$0	\$112	\$0
Mixed-Use "CMU"	0	0.0	\$104	\$0	\$8	\$0	\$112	\$0
Subtotal Multifamily	356	21.5		\$37,043		\$2,708		\$39,751
AFFORDABLE								
Single-Family								
Medium-Density "MDR (aff)"	85	11.1	\$150	\$12,764	\$11	\$933	\$162	\$13,698
Subtotal Single-Family	85	11.1		\$12,764		\$933		\$13,698
Multifamily								
High-Density "HDR (aff)"	197	10.4	\$52	\$10,249	\$4	\$749	\$56	\$10,998
Village Center "VC_HDR (aff)"	144	7.4	\$52	\$7,492	\$4	\$548	\$56	\$8,039
Subtotal Multifamily	341	17.9		\$17,741		\$1,297		\$19,038
NONRESIDENTIAL								
			<u>per Acre</u>					
Loft Units	40	0.0	\$0	\$0	\$0	\$0	\$0	\$0
Village Center "VC-CC"	0	14.4	\$597	\$8,604	\$102	\$1,464	\$700	\$10,068
Community Commercial "CC"	0	4.0	\$597	\$2,390	\$102	\$407	\$700	\$2,797
Business Professional "BP"	0	10.5	\$597	\$6,274	\$102	\$1,067	\$700	\$7,341
Industrial "IND" and Light Industrial "LI"	0	108.5	\$597	\$64,827	\$102	\$11,029	\$700	\$75,857
Subtotal	0	137.4		\$82,095		\$13,967		\$96,062
Total Westpark	4,260	928.6		\$1,182,212		\$94,395		\$1,276,607

"WP_taxrates"

APPENDIX E

ESTIMATED ANNUAL REVENUES AT BUILDOUT

Table E-1	Estimated Annual Revenues: Open Spaces, Landscape Corridors, Medians, and Entries	E-1
Table E-2	Estimated Annual Revenues: Parks.....	E-2
Table E-3	Estimated Annual Revenues: City and County Admin.....	E-3

Table E-1
West Roseville Specific Plan
CFD for Services: Westpark
Estimated Annual Revenues: Open Space, Landscape Corridors, Medians, and Entries

Land Use	Fiddymment Ranch			Westpark			WRSP
	Land Uses	Cost per Unit/Acre [1]	Annual Revenues at Buildout [2]	Westpark Units/Acres	Cost per Unit/Acre [1]	Annual Revenues at Buildout [2]	Annual Revenues at Buildout [2]
	<i>Units</i>			<i>Units</i>			
Single-Family							
Market Rate	3,082	\$179	\$550,425	3,438	\$129	\$443,706	\$994,131
Affordable	83	\$89	\$7,412	85	\$65	\$5,485	\$12,897
Subtotal Single-Family	3,165		\$557,837	3,523		\$449,191	\$1,007,028
	<i>Units</i>			<i>Units</i>			
Multifamily							
Market Rate	671	\$52	\$35,219	356	\$45	\$15,918	\$51,136
Affordable	334	\$26	\$8,765	341	\$22	\$7,623	\$16,389
Subtotal Multifamily	1,005		\$43,984	697		\$23,541	\$67,525
	<i>Acres</i>			<i>Acres</i>			
Nonresidential							
Commercial	30.1	\$670	\$20,170	18.4	\$597	\$10,994	\$31,164
BP	9.1	\$479	\$4,356	10.5	\$597	\$6,274	\$10,629
Industrial	0	\$0	\$0	108.5	\$597	\$64,827	\$64,827
Subtotal Nonresidential	39.2		\$24,526	137.4		\$82,095	\$106,621
All Land Uses			\$626,346			\$554,827	\$1,181,173

"revenues_lc"

[1] From **Tables D-2, D-3, and D-4.**

[2] Based on Base Year (2004) only; does not include annual inflationary adjustment.

Table E-2
West Roseville Specific Plan
CFD for Services: Westpark
Estimated Annual Revenues: Parks

Land Use	Fiddymment Ranch			Westpark			WRSP
	Land Uses	Cost per Unit/Acre [1]	Annual Revenues at Buildout [2]	Westpark Units/Acres	Cost per Unit/Acre [1]	Annual Revenues at Buildout [2]	Annual Revenues at Buildout [2]
Single-Family	<i>Units</i>			<i>Units</i>			
Market Rate	3,082	\$158	\$488,097	3,438	\$171	\$588,864	\$1,076,961
Affordable	83	\$79	\$6,572	85	\$86	\$7,279	\$13,852
Subtotal Single-Family	3,165		\$494,670	3,523		\$596,143	\$1,090,813
Multifamily	<i>Units</i>			<i>Units</i>			
Market Rate	671	\$47	\$31,231	356	\$59	\$21,125	\$52,355
Affordable	334	\$23	\$7,773	341	\$30	\$10,117	\$17,890
Subtotal Multifamily	1,005		\$39,003	697		\$31,242	\$70,246
Subtotal Residential	4,170		\$533,673	4,220		\$627,386	\$1,161,059
Nonresidential	<i>Acres</i>			<i>Acres</i>			
	0.0	n/a	\$0	137.4	n/a	\$0	\$0
Total Developable			\$533,673			\$627,386	\$1,161,059

"revenues_os"

[1] From **Tables D-2, D-3, and D-4.**

[2] Based on Base Year (2004) only; does not include annual inflationary adjustment.

Table E-3
West Roseville Specific Plan
CFD for Services: Westpark
Estimated Annual Revenues: City and County Admin.

Land Use	Fiddymment Ranch			Westpark			WRSP
	Land Uses	Cost per Unit/Acre [1]	Annual Revenues at Buildout [2]	Westpark Units/Acres	Cost per Unit/Acre [1]	Annual Revenues at Buildout [2]	Annual Revenues at Buildout [2]
Residential							
Single-Family	<i>Units</i>			<i>Units</i>			
Market Rate	3,082	\$27	\$82,758	3,438	\$22	\$75,489	\$158,247
Affordable	83	\$13	\$1,114	85	\$11	\$933	\$2,048
Subtotal Single-Family	3,165		\$83,872	3,523		\$76,422	\$160,295
Multifamily	<i>Units</i>			<i>Units</i>			
Market Rate	671	\$8	\$5,295	356	\$8	\$2,708	\$8,003
Affordable	334	\$4	\$1,318	341	\$4	\$1,297	\$2,615
Subtotal Multifamily	1,005		\$6,613	697		\$4,005	\$10,618
Subtotal Residential	4,170		\$90,485	4,220		\$80,428	\$170,913
Nonresidential	<i>Acres</i>			<i>Acres</i>			
Commercial	30.1	\$101	\$3,033	18.4	\$102	\$1,870	\$4,903
BP	9.1	\$72	\$655	10.5	\$102	\$1,067	\$1,722
Industrial	0	\$0	\$0	108.5	\$102	\$11,029	\$11,029
Subtotal Nonresidential	39.2		\$3,688	137.4		\$13,967	\$17,655
Subtotal Developable			\$94,173			\$94,395	\$188,567

"revenues_admin"

[1] From Tables D-2, D-3, and D-4.

[2] Based on Base Year (2004) only; does not include annual inflationary adjustment.

APPENDIX F

P.A.R. ANALYSIS
PROVIDED BY ECORPS

Section 9 - Ongoing Tasks and Costs

Property Title: Westpark

Dataset: CA004

PAR ID: 2000167B

12/09/2003

Budget: PAR

Task list	Specification	Unit	Number of Units	Cost / Unit	Annual Cost	Divide Years	Total Cost
SITE CONSTRUCTION/MAINT.							
Fence, 4' X 6' X 6'	Post & 3/4" Cable	Lin. Ft.	16,634.00	10.00	166,340.00	20	8,317.00
Fence - Installed	5 Strand Barbed Wire	Lin. Ft.	12,176.00	8.00	97,408.00	30	3,246.93
Fence - Installed	5 Strand Barbed Wire - Cattle	Lin. Ft.	6,631.00	8.00	53,048.00	30	1,768.27
Fence - Installed	Concrete Rail Fence	Lin. Ft.	1,647.00	35.00	57,645.00	40	1,441.13
Gate	Gate	Item	2.00	500.00	1,000.00	50	20.00
Lock	Padlock	Item	6.00	19.00	114.00	2	57.00
Vehicle Barrier	Metal Bollard	Item	4.00	100.00	400.00	35	11.43
Sub-Total							14,861.76
BIOTIC SURVEYS							
Wetland Specialist	1st Hydro/Shrimp Svy.	L. Hours	20.00	75.00	1,500.00	1	1,500.00
Wetland Specialist	2nd Floristic Svy.	L. Hours	12.00	75.00	900.00	1	900.00
Wetland Specialist	3rd Field Svy.	L. Hours	12.00	75.00	900.00	1	900.00
Ornithologist	Grnd. Nesting Bird Svy.	L. Hours	4.00	75.00	300.00	1	300.00
Other	General Inspection	L. Hours	16.00	60.00	960.00	1	960.00
Other	Agency Liaison	L. Hours	8.00	75.00	600.00	1	600.00
Sub-Total							5,160.00
HABITAT MAINTENANCE							
Erosion Control	Labor	L. Hours	18.00	60.00	1,080.00	2	540.00
Exotic Plant Control	Hand Removal, Labor	L. Hours	15.00	60.00	900.00	1	900.00
Exotic Plant Control	Exotic Plant/Thatch Mowing	L. Hours	40.00	80.00	3,200.00	1	3,200.00
Other	Grazing coordination	L. Hour	10.00	85.00	850.00	1	850.00
Sub-Total							5,490.00
PUBLIC SERVICES							
Sign	Preserve	Item	15.00	70.00	1,050.00	7	150.00
Community Outreach	Homeowner Liaison	L. Hours	36.00	60.00	2,160.00	1	2,160.00
Sub-Total							2,310.00
GENERAL MAINTENANCE							
Sanitation Control	Collection and disposal	L. Hours	24.00	60.00	1,440.00	1	1,440.00
Sub-Total							1,440.00

Task list	Specifcaton	Unit	Number of Units	Cost / Unit	Annual Cost	Divide Years	Total Cost
REPORTING							
Photo Materials	Film/Process	Roll	1.00	13.00	13.00	1	13.00
Agency Report	Draft Annual Report	L. Hours	16.00	75.00	1,200.00	1	1,200.00
Agency Report	City Review Annual Report	L. Hours	4.00	60.00	240.00	1	240.00
Monitoring Reports	General Inspection Memo	L. Hours	4.00	60.00	240.00	1	240.00
Other	Agency Liaison	L. Hours	20.00	75.00	1,500.00	1	1,500.00
Sub-Total							3,193.00
CONTINGENCY & ADMINISTRATION							
Contingency							3,245.48
Administration							1,785.01
Sub-Total							5,030.49
Total							37,485.25