

Annual Development Impact Fee Report For the City of Elk Grove For Fiscal Year 2021-22

This report contains information on the City of Elk Grove's development impact fees for Fiscal Year 2021-22. This information is presented to comply with the annual reporting requirements contained in Government Code section 66000 *et seq.*, also known as AB 1600. Please note that this annual report is not a budget document; rather, it is compiled to meet reporting requirements. It reports revenues and expenditures for Fiscal Year 2021-22, and planned projects included in the 2022-27 Capital Improvement Program. The report summarizes revenue and expenditure activity and fund balance since FY 2017-18 and provides a 5-year revenue test using the oldest revenues first to fund expenditures.

Government Code Section 66006 requires local agencies to submit annual and five-year reports detailing the status of development impact fees. The annual report must be made available to the public within 180 days after the last day of the fiscal year and must be presented to the public agency (City Council) at least 15 days after it is made available to the public.

This report summarizes the following information for each of the development fee programs:

1. A brief description of the fee program.
2. Beginning and ending balances of the fee program.
3. Amount of fees collected, interest earned, and transfers/loans.
4. Disbursement information (including interfund transfers/loans) and percentage of the project funded by fees.
5. A description of each interfund loan along with the date the loan will be repaid and the rate of interest.
6. The estimated date when projects will begin if sufficient revenues are available to construct the project.
7. Findings for each fee program.
8. Schedule of Fees.

More detailed information on certain elements of the various development impact fee programs is available through other documents such as the Nexus Studies, Capital Improvement Programs and Budgets, the Development Related Fee Booklet, etc. The City does not earmark development impact fees for any specific project as the fees are collected; rather, the fees are applied toward a series of capital improvement projects,

such as a future police building, civic center, and other capital facilities. No refunds were made during the fiscal year according to Government Code Section 66001(e) and any allocation under Government Code Section 66001(f).

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Presentation of Information by Fund

This report presents information by Fund starting with a summary overview of FY 2021-22 Revenues and Expenses, FY 2021-22 Project disbursements, and planned Projects for FY 2021-22. Following this overview is a more detailed 5-year review of revenues and expenses and fund balance to demonstrate both the collection and use of the fees over time.

The report presents the total FY 2020-21 and FY 2021-22 Project Amounts funded from impact fees and the percent funded from non-fee sources. The revenue table identifies the age of the total revenue available or available fund balance by demonstrating which fiscal year received the revenue. The 5-year Expenditure table presents the use of revenue collected in the year that funded the project. This demonstrates that the oldest revenue is spent before new funds, also known as the First-in, First-out basis.

A common line item for each City-administered fund is the Interest Earned/Market Gain/Loss. In this particular year, the City did record unrealized losses but since the City generally holds its investments to maturity, the City does not expect to realize any of those losses. In this report, for all City-administered, non-administrative impact fee funds, the most recently approved 5-year Capital Improvement Program (CIP) activity for each fund has been included to demonstrate the expenditure plan for the upcoming 5-year period.

Capital Facilities Fee Program Overview (six fee components)

The Capital Facilities Fee (CFF) Program was first adopted by the City Council in 2002 and was updated in 2004, 2009, and most recently in June 2021 when the fee program nexus study was updated by the City's contracted consultant, Goodwin Consulting. The current 2021 version of the CFF Program Nexus Study includes the following components: City administration facilities, police facilities and equipment, corporation yard (sub-component is corporation yard – animal shelter), library, transit, and fee program administration for a total of six components to the CFF program (with animal shelter within the corporation yard component). All revenue previously collected under the consolidated fee programs was transferred along with the obligation to provide facilities.

1. Capital Facilities Fee – City Administration Facilities (Fund 311)

The 2021 Nexus Study identified the need for a new City administrative facilities fee to serve future development in the City through buildout. The estimated cost of these new facilities was included in the Nexus Study and totaled \$32.8 million in 2021 dollars. The 2021 Nexus Study calculated future administrative space needs using the existing level of service, and allocated 100% of future facilities costs to new development, assuming the same level is maintained.

The Ending Balance for June 30, 2022, reflects the balance on the City's records, and may include several different asset and liability accounts not depicted below, but which still affect the ending balance.

There currently are no projects programmed in this Fund through the adopted 2022-2027 CIP 5-year forecast, but a City Facilities Assessment Master Plan was funded in FY18-19. This is due to the need to accumulate sufficient funds first before programming eligible project expenditures.

Required Findings

1. The purpose of the City administration facilities fee component of the Capital Facilities fee Program is to fund the City administration facilities improvements necessary to serve new residential and nonresidential development in the City. New development in the City will increase the service population and, therefore, the need for new City administration facilities.
2. The reasonable relationship between the City administration facilities fee and the purpose for which it is charged is demonstrated in the *City of Elk Grove Capital Facilities Fee Program Nexus Study - 2021 Update dated June 11, 2021, effective August 22, 2021*.
3. The sources and amounts of funding anticipated to complete the future City administration facilities are in the *City of Elk Grove Capital Facilities Fee Program Nexus Study - 2021 Update dated June 11, 2021, effective August 22, 2021* (shown in 2021 dollars).

4. The approximate date for funding and constructing this new facility is not known as it is a longer-term planned project for the City.

Beginning Balance, July 1, 2021	\$ 1,868,240
Fees Collected	\$ 279,612
Interest Earned, Market Gain/Loss	\$ (67,201)
Total	\$ 212,411

<u>Disbursements</u>	<u>Amount</u>	<u>% Fee Funded in FY22</u>
Impact Fee Administration	\$ 853	100%
Ending Balance, June 30, 2022	\$ 2,079,798	

Capital Facilities Fee
FUND: 311 - CFF - City Administration Facilities
Statement of Revenues and Expenditures and Changes in Fund Balance for Last Five Fiscal Years

<u>Description</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>	<u>FY2021/22</u>
Revenues					
Fees collected	[1] \$ 206,052	\$ 231,707	[1] \$ 183,015	\$ 244,833	\$ 279,612
Interest Earned, Market Gain/Loss	[2] \$ -	\$ 24,472	[1] \$ 64,624	\$ 9,115	\$ (67,201)
Miscellaneous Revenue	\$ -	\$ 16,614	\$ -	\$ -	\$ -
Total Revenues	\$ 206,052	\$ 272,793	\$ 247,639	\$ 253,948	\$ 212,411
Expenditures					
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -
Impact Fee Administration	\$ 1,225	\$ 7,950	\$ 827	\$ 2,832	\$ 853
AB 1600 Disbursements	\$ -	\$ 44,122	\$ 34	\$ -	\$ -
Total Expenditures	\$ 1,225	\$ 52,072	\$ 860	\$ 2,832	\$ 853
Revenue Less Expenditures	\$ 204,827	\$ 220,721	\$ 246,779	\$ 251,116	\$ 211,558
Fund Balance, Beginning of Year	\$ 944,797	\$ 1,149,624	\$ 1,370,345	\$ 1,617,124	\$ 1,868,240
Fund Balance, End of Year	\$ 1,149,624	\$ 1,370,345	\$ 1,617,124	\$ 1,868,240	\$ 2,079,798
Assigned Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Available Fund Balance	\$ 1,149,624	\$ 1,370,345	\$ 1,617,124	\$ 1,868,240	\$ 2,079,798

[1] Prior Period Adjustment

[2] Interest Earned, Market Gain/Loss does not appear in FY18 due to change in interest allocation to the CFF Admin Fund 319

Capital Improvement Projects

FY 2021-22 Projects

	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
Impact Fee Administration	\$ 853	100%	\$ 853	\$ -

FY 2020-21 Projects

	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
Impact Fee Administration	\$ 2,832	100%	\$ 2,832	\$ -

Five Year Revenue Test Using First in First Out Method

	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>	<u>FY2021/22</u>
Available Revenue Current Year	\$ 206,052	\$ 272,793	\$ 247,639	\$ 253,948	\$ 212,411
Available Revenue Prior Fiscal Year (2-yr Old Funds)	\$ 60,945	\$ 206,052	\$ 272,793	\$ 247,639	\$ 253,948
Available Revenue Prior Fiscal Year (3-yr Old Funds)	\$ 198,146	\$ 60,945	\$ 206,052	\$ 272,793	\$ 247,639
Available Revenue Prior Fiscal Year (4-yr Old Funds)	\$ 166,118	\$ 198,146	\$ 60,945	\$ 206,052	\$ 272,793
Available Revenue Prior Fiscal Year (5-yr Old Funds)	\$ 166,156	\$ 166,118	\$ 198,146	\$ 60,945	\$ 206,052
Available Revenue Greater than five Prior Fiscal years	\$ 352,208	\$ 466,292	\$ 631,550	\$ 826,864	\$ 886,955
Total Revenue Available	\$ 1,149,624	\$ 1,370,345	\$ 1,617,124	\$ 1,868,240	\$ 2,079,798

Five Year Expenditure to Revenue Match

	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>	<u>FY2021/22</u>
Expense Allocation Current Year	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (2-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (3-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (4-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (5-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Greater than five Prior Fiscal years	\$ 1,225	\$ 52,072	\$ 860	\$ 2,832	\$ 853
Total Annual Expenditures	\$ 1,225	\$ 52,072	\$ 860	\$ 2,832	\$ 853

Adopted 2022-2027 Capital Improvement Program (CIP)

	<u>FY2022/23</u>	<u>FY2023/24</u>	<u>FY2024/25</u>	<u>FY2025/26</u>	<u>FY2026/27</u>
None Programmed	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -

2. Capital Facilities Fee – Police Facilities (Fund 312)

The 2021 Nexus Study identified the need for a new police facility, capacity improvements to a recently acquired facility, and police vehicles. The estimated cost of these new facilities was included in the Nexus Study and totaled \$19.1 million in 2021 dollars. The 2021 Nexus Study calculated future police space needs using the existing level of service, and allocated 100% of future facilities costs to new development, assuming that the same level is maintained.

This citywide development impact fee program component funds new development's share of police facilities and equipment to serve the City. The Ending Balance for June 30, 2022, reflects the balance on the City's books, which may include several different asset and liability accounts not depicted below, but which still affect the ending balance.

Required Findings

1. The purpose of the police facility fee component of the Capital Facilities Fee Program is to fund the police facility improvements and vehicle acquisition necessary to serve new residential and nonresidential development in the City based on the existing level of service provided. New development in the City will increase the service population and, therefore, the need for new police personnel.
2. The reasonable relationship between the police facility fee and the purpose for which it is charged is demonstrated in the *City of Elk Grove Capital Facilities Fee Program Nexus Study - 2021 Update dated June 11, 2021, effective August 22, 2021*.
3. The sources and amounts of funding anticipated to complete the future police facility are in the *City of Elk Grove Capital Facilities Fee Program Nexus Study - 2021 Update dated June 11, 2021, effective August 22, 2021* (shown in 2021 dollars).
4. The City acquired an existing building on Studio Court that will require building improvements to adequately service expanded Police operations. The acquisition was completed in the Fall of 2019 and is expected to address Police operations anticipated growth for the next five years. The City is currently finishing the tenant improvements to the Studio Court building, as well as a project to expand the Corp Yard facility by providing exterior improvements to create an overall safe and efficient campus for the Police facilities. Costs will be allocated between CFF Police and the Capital Reserve funds, according to the functions attributable to each fund category.

Beginning Balance, July 1, 2021	\$ 3,097,809
Fees Collected	\$ 770,490
Interest Earned, Market Gain/Loss	\$ (126,476)
Miscellaneous Revenue	\$ -
Total	\$ 644,014

	<u>Amount</u>	<u>% Fee Funded in FY22</u>
<u>Disbursements</u>		
Impact Fee Administration	\$ 1,483	100%
Total	\$ 1,483	
Ending Balance, June 30, 2022	\$ 3,740,340	

Capital Facilities Fee
FUND: 312 - CFF - Police
Statement of Revenues and Expenditures and Changes in Fund Balance for Last Five Fiscal Years

<u>Description</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>	<u>FY2021/22</u>
Revenues					
Fees collected	[1] \$ 486,464	\$ 992,544	[1] \$ 816,558	\$ 1,048,091	\$ 770,490
Interest Earned, Market Gain/Loss	[2] \$ -	\$ 84,821	[1] \$ 102,926	\$ 23,289	\$ (126,476)
Reimbursement from Fund 313	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ -	\$ 34,160	\$ 168	\$ -	\$ -
Total Revenues	\$ 486,464	\$ 1,111,526	\$ 919,652	\$ 1,071,380	\$ 644,014
Expenditures					
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -
Impact Fee Administration	\$ 5,383	\$ 1,153	\$ 18,175	\$ 8,470	\$ 1,483
AB 1600 Disbursements	\$ 388,066	\$ 183,968	\$ 1,841,248	\$ 565,848	\$ -
Total Expenditures	\$ 393,449	\$ 185,120	\$ 1,859,423	\$ 574,319	\$ 1,483
Revenue Less Expenditures	\$ 93,015	\$ 926,406	\$ (939,771)	\$ 497,062	\$ 642,531
Fund Balance, Beginning of Year	\$ 2,521,098	\$ 2,614,113	\$ 3,540,519	\$ 2,600,748	\$ 3,097,809
Fund Balance, End of Year	\$ 2,614,113	\$ 3,540,519	\$ 2,600,748	\$ 3,097,809	\$ 3,740,340
Assigned Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Available Fund Balance	\$ 2,614,113	\$ 3,540,519	\$ 2,600,748	\$ 3,097,809	\$ 3,740,340

[1] Prior Period Adjustment

[2] Interest Earned, Market Gain/Loss does not appear in FY18 due to change in interest allocation to the CFF Admin Fund 319

Capital Improvement Projects

FY 2021-22 Projects

	<u>Project Amount</u> <u>Expended</u>	<u>Percent Funded</u> <u>by Impact Fees</u>	<u>Impact Fee</u> <u>Expenditures</u>	<u>Non-Impact Fee</u> <u>Expenditures</u>
Impact Fee Administration	\$ 1,483	100%	\$ 1,483	\$ -

FY 2020-21 Projects

	<u>Project Amount</u> <u>Expended</u>	<u>Percent Funded</u> <u>by Impact Fees</u>	<u>Impact Fee</u> <u>Expenditures</u>	<u>Non-Impact Fee</u> <u>Expenditures</u>
Project Management	\$ 8,470	100%	\$ 8,470	\$ -
Police Department Vehicle Purchases	\$ 42,128	100%	\$ 42,128	\$ -
9362 Studio Court WFC037	\$ 527,933	99%	\$ 523,720	\$ 4,212
Total	\$ 578,531		\$ 574,319	\$ 4,212

Five Year Revenue Test Using First in First Out Method

	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>	<u>FY2021/22</u>
Available Revenue Current Year	\$ 486,464	\$ 1,111,526	\$ 919,652	\$ 1,071,380	\$ 644,014
Available Revenue Prior Fiscal Year (2-yr Old Funds)	\$ 155,608	\$ 486,464	\$ 1,111,526	\$ 919,652	\$ 1,071,380
Available Revenue Prior Fiscal Year (3-yr Old Funds)	\$ 354,281	\$ 155,608	\$ 486,464	\$ 1,106,777	\$ 919,652
Available Revenue Prior Fiscal Year (4-yr Old Funds)	\$ 302,710	\$ 354,281	\$ 83,106	\$ -	\$ 1,105,294
Available Revenue Prior Fiscal Year (5-yr Old Funds)	\$ 295,659	\$ 302,710	\$ -	\$ -	\$ -
Available Revenue Greater than five Prior Fiscal years	\$ 1,019,391	\$ 1,129,930	\$ -	\$ -	\$ -
Total Revenue Available	\$ 2,614,113	\$ 3,540,519	\$ 2,600,748	\$ 3,097,809	\$ 3,740,340

Five Year Expenditure to Revenue Match

	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>	<u>FY2021/22</u>
Expense Allocation Current Year	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (2-yr Old Funds)	\$ -	\$ -	\$ 560,361	\$ -	\$ -
Expense Allocation Prior Fiscal Year (3-yr Old Funds)	\$ -	\$ -	\$ 486,464	\$ 4,749	\$ -
Expense Allocation Prior Fiscal Year (4-yr Old Funds)	\$ -	\$ -	\$ 155,608	\$ 486,464	\$ 1,483
Expense Allocation Prior Fiscal Year (5-yr Old Funds)	\$ 180,794	\$ -	\$ 354,281	\$ 83,106	\$ -
Expense Allocation Greater than five Prior Fiscal years	\$ 212,655	\$ 185,120	\$ 302,710	\$ -	\$ -
Total Annual Expenditures	\$ 393,449	\$ 185,120	\$ 1,859,423	\$ 574,319	\$ 1,483

Adopted 2022-2027 Capital Improvement Program (CIP)

	<u>FY2022/23</u>	<u>FY2023/24</u>	<u>FY2024/25</u>	<u>FY2025/26</u>	<u>FY2026/27</u>
None Programmed	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -

3. Capital Facilities Fee – Corporation Yard and Animal Shelter (Fund 313)

The 2018 Nexus Study update identified the need for a corporation yard based on the build-out level of service standard. The 2018 Nexus Study update also added future Animal Shelter facilities as a subcomponent within the Corporation Yard component of the Capital Facilities Fee, including building and site space and financing costs. The estimated cost of the new facilities, including replacement costs, construction, land acquisition, and site development were included in the Nexus Study and totaled \$45 million in 2017 dollars. The Nexus Study, using 2017 dollars, identified new development's share of the cost using the build-out level of service standard at \$11 million for facilities (24.3% of the total facilities/equipment cost) which is included in the fee program. Existing development's share of the cost (the existing deficiency) is \$34 million (75.7% of new facilities/equipment).

There is an existing deficiency as a corporation yard is required regardless of any new development in the City. Because of new development, a larger corporation yard is required. Existing development's share must be funded with General Fund, Measure A, Gas Tax, the transit fund, or other funding sources, including netting the value of existing corporation yard facilities against the existing deficiency. This citywide development impact fee program component funds new development's fair share of corporation yard facilities to serve the City.

Required Findings

1. The purpose of the corporation yard fee component of the Capital Facilities Fee Program is to fund the corporation yard and corporation yard – animal shelter facilities improvements necessary to serve new residential and nonresidential development in the City. New development in the City will increase the service population and, therefore, the need for new corporation yard facilities.
2. The reasonable relationship between the corporation yard fee and the purpose for which it is charged is demonstrated in the *City of Elk Grove Capital Facilities Fee Program Nexus Study - 2018 Update dated December 20, 2017, effective March 12, 2018*.
3. The sources and amounts of funding anticipated to complete the corporation yard facility are in the *City of Elk Grove Capital Facilities Fee Program Nexus Study - 2018 Update dated December 20, 2017, effective March 12, 2018* (shown in 2017 dollars). The sources of funding existing development's share are the General Fund, Measure A and Gas Tax, the transit fund, storm water utility fees, or other funding sources.
4. The City has already acquired the initial corporation yard. Moving forward, the corporation yard fee component will begin directly paying for its share of project costs (28.4% of total project costs).

Beginning Balance, July 1, 2021	\$ 1,048,679
Fees Collected	\$ 353,360
Animal Shelter Fees Collected	\$ 208,446
Interest Earned, Market Gain/Loss	\$ (47,892)
Miscellaneous Revenue	\$ -
Total	\$ 513,914

<u>Disbursements</u>	<u>Amount</u>	<u>% Fee Funded in FY22</u>
Impact Fee Administration	\$ 584	100%
Debt Service on Animal Shelter Bonds	\$ 176,280	100%
Total	\$ 176,864	

Ending Balance, June 30, 2022 \$ 1,385,729

<u>Planned Projects for Fiscal Year 2022/23</u>	<u>Amount</u>	<u>% Fee Funded in FY22</u>
Corp Yard Master Plan WFC047	\$ 150,000	0%

Capital Facilities Fee
FUND: 313 - CFF - Corporation Yard
Statement of Revenues and Expenditures and Changes in Fund Balance for Last Five Fiscal Years

<u>Description</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>	<u>FY2021/22</u>
Revenues					
Fees collected	\$ 336,151	\$ 600,067 [1]	\$ 345,885	\$ 451,104	\$ 353,360
Animal Shelter Program Fee	\$ 58,450	\$ 100,812	\$ 226,525	\$ 290,280	\$ 208,446
Interest Earned, Market Gain/Loss	[2] \$ -	\$ 10,032 [1]	\$ 37,960	\$ 8,357	\$ (47,892)
Miscellaneous Revenue	\$ -	\$ 12,649	\$ -	\$ -	\$ -
Total Revenues	\$ 394,601	\$ 723,559	\$ 610,371	\$ 749,741	\$ 513,914
Expenditures					
Impact Fee Administration	\$ -	\$ 36,193	\$ 76,556	\$ 405,489	\$ 584
Debt Service	\$ -	\$ 100,000	\$ 176,647	\$ 176,647	\$ 176,280
Reimbursement to Fund 312	\$ -	\$ -	\$ -	\$ -	\$ -
AB 1600 Disbursements	\$ 1,084,249	\$ 72,784	\$ 71,133	\$ -	\$ -
Total Expenditures	\$ 1,084,249	\$ 208,977	\$ 324,336	\$ 582,136	\$ 176,864
Revenue Less Expenditures	\$ (689,648)	\$ 514,582	\$ 286,035	\$ 167,605	\$ 337,050
Fund Balance, Beginning of Year	\$ 770,106	\$ 80,458	\$ 595,040	\$ 881,074	\$ 1,048,679
Fund Balance, End of Year	\$ 80,458	\$ 595,040	\$ 881,074	\$ 1,048,679	\$ 1,385,729
Assigned Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Available Fund Balance	\$ 80,458	\$ 595,040	\$ 881,074	\$ 1,048,679	\$ 1,385,729

[1] Prior Period Adjustment

[2] Note: Interest Earned, Market Gain/Loss does not appear in FY18 due to change in interest allocation to the CFF Admin Fund 319

Capital Improvement Projects

<u>FY 2021-22 Projects</u>	<u>Project Amount Expended</u>	<u>Percent Funded by Impact Fees</u>	<u>Impact Fee Expenditures</u>	<u>Non-Impact Fee Expenditures</u>
Impact Fee Administration	\$ 584	100.0%	\$ 584	\$ -
Debt Service	\$ 176,280	100.0%	\$ 176,280	\$ -
Total	\$ 176,864		\$ 176,864	\$ -
<u>FY 2020-21 Projects</u>	<u>Project Amount Expended</u>	<u>Percent Funded by Impact Fees</u>	<u>Impact Fee Expenditures</u>	<u>Non-Impact Fee Expenditures</u>
Impact Fee Administration	\$ 405,489	100.0%	\$ 405,489	\$ -
Debt Service	\$ 176,647	100.0%	\$ 176,647	\$ -
Total	\$ 582,136		\$ 582,136	\$ -

Five Year Revenue Test Using First in First Out Method

	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>	<u>FY2021/22</u>
Available Revenue Current Year	\$ 80,458	\$ 595,040	\$ 610,371	\$ 749,741	\$ 513,914
Available Revenue Prior Fiscal Year (2-yr Old Funds)	\$ -	\$ -	\$ 270,704	\$ 298,938	\$ 749,741
Available Revenue Prior Fiscal Year (3-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ 122,074
Available Revenue Prior Fiscal Year (4-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Available Revenue Prior Fiscal Year (5-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Available Revenue Greater than five Prior Fiscal years	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue Available	\$ 80,458	\$ 595,040	\$ 881,074	\$ 1,048,679	\$ 1,385,729

Five Year Expenditure to Revenue Match

	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>	<u>FY2021/22</u>
Expense Allocation Current Year	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (2-yr Old Funds)	\$ 129,520	\$ 80,458	\$ 324,336	\$ 311,433	\$ -
Expense Allocation Prior Fiscal Year (3-yr Old Funds)	\$ 283,010	\$ -	\$ -	\$ 270,704	\$ 176,864
Expense Allocation Prior Fiscal Year (4-yr Old Funds)	\$ 242,904	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (5-yr Old Funds)	\$ 114,673	\$ -	\$ -	\$ -	\$ -
Expense Allocation Greater than five Prior Fiscal years	\$ 314,143	\$ 128,519	\$ -	\$ -	\$ -
Total Annual Expenditures	\$ 1,084,249	\$ 208,977	\$ 324,336	\$ 582,136	\$ 176,864

Adopted 2022-2027 Capital Improvement Program (CIP)

	<u>FY2022/23</u>	<u>FY2023/24</u>	<u>FY2024/25</u>	<u>FY2025/26</u>	<u>FY2026/27</u>
Corporation Yard Master Plan WFC047	\$ 150,000	\$ -	\$ -	\$ -	\$ -
Total	\$ 150,000	\$ -	\$ -	\$ -	\$ -

4. Capital Facilities Fee – Library Facilities (Fund 315)

The 2018 Nexus Study update identified the need for new library facilities. The estimated cost of the new facility, including financing, was included in the Nexus Study and totaled \$51 million in 2017 dollars. The Nexus Study, using 2017 dollars, identified new development's share of the cost using the build-out level of service standard at \$16 million in 2017 dollars (31.2% of the total cost) which is included in the fee program. Existing development's share of the cost (the existing deficiency) is \$35 million (68.8% of the estimated cost). There is an existing deficiency because the City's existing library facilities are inadequate at approximately 0.20 square feet of library facility per resident, while the Sacramento Public Library Master Plan sets a level of service standard at 0.50 square feet per resident. The 2018 update to the CFF Nexus Study identifies the amount of square footage needed to meet the 0.50 square feet of library facility per future resident. Existing development's share must be funded with grants, the General Fund, or other funding sources. This citywide development impact fee program component funds new development's fair share of library facilities to serve the City.

Required Findings

1. The purpose of the library facility fee component of the Capital Facilities Fee Program is to fund the library facility improvements necessary to serve new residential development in the City. New development in the City will increase the service population and, therefore, the need for new library facilities.
2. The reasonable relationship between the library fee and the purpose for which it is charged is demonstrated in the *City of Elk Grove Capital Facilities Fee Program Nexus Study - 2018 Update dated December 20, 2017, effective March 12, 2018*.
3. The sources and amounts of funding anticipated to complete the future library facility are in the *City of Elk Grove Capital Facilities Fee Program Nexus Study - 2018 Update dated December 20, 2017, effective March 12, 2018* (shown in 2017 dollars), as well as in the 2022-2027 Capital Improvement Program.
4. The approximate date for funding and constructing this new facility is currently outside of the 2022-2027 Capital Improvement Program as these are longer-term planned projects for the City.

Beginning Balance, July 1, 2021	\$ 4,006,450
Fees Collected	\$ 1,137,481
Interest Earned, Market Gain/Loss	\$ 30,350
Miscellaneous Revenue	\$ -
Total	<u>\$ 1,167,831</u>

	Amount	% Fee Funded in FY22
<u>Disbursements</u>		
Impact Fee Administration	\$ 7,418	100%
Library Acquisition	\$ 184,505	6%
Total	<u>\$ 191,923</u>	

Ending Balance, June 30, 2022 \$ 4,982,358

	Amount	% Fee Funded in FY22
<u>Planned Projects for Fiscal Year 2022/23</u>		
9260 Library Improvements	\$ 1,000,000	0%

**Capital Facilities Fee
FUND: 315 - CFF - Library
Statement of Revenues and Expenditures and Changes in Fund Balance for Last Five Fiscal Years**

<u>Description</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>	<u>FY2021/22</u>
Revenues					
Fees collected	\$ 641,425	\$ 1,056,838 [1]	\$ 881,028	\$ 1,137,481	\$ 797,478
Interest Earned, Market Gain/Loss	[2] \$ -	\$ 102,429 [1]	\$ 160,582	\$ 30,350	\$ (182,553)
Total Revenues	\$ 641,425	\$ 1,159,267	\$ 1,041,610	\$ 1,167,831	\$ 614,924
Expenditures					
Impact Fee Administration	\$ -	\$ 1,369	\$ 6,926	\$ 7,418	\$ 2,839
AB 1600 Disbursements	\$ 152,350	\$ 109,046	\$ 8,275	\$ 184,505	\$ -
Total Expenditures	\$ 152,350	\$ 110,414	\$ 15,201	\$ 191,923	\$ 2,839
Revenue Less Expenditures	\$ 489,076	\$ 1,048,853	\$ 1,026,409	\$ 975,907	\$ 612,085
Fund Balance, Beginning of Year	\$ 2,950,084	\$ 3,439,159	\$ 2,980,041	\$ 4,006,450	\$ 4,982,358
Prior year adjustment	\$ -	\$ (7,971)	\$ -	\$ -	\$ -
Revised Beginning Balance	\$ -	\$ 3,431,188	\$ 2,980,041	\$ 4,006,450	\$ 4,982,358
Fund Balance, End of Year	\$ 3,439,159	\$ 4,480,041	\$ 4,006,450	\$ 4,982,358	\$ 5,594,443
Adjustment to Fund Balance	\$ -	\$ (1,500,000)	\$ -	\$ -	\$ -
Available Fund Balance	\$ 3,439,159 [3]	\$ 2,980,041 [3]	\$ 4,006,450 [3]	\$ 4,982,358 [3]	\$ 5,594,443

[1] Prior Period Adjustment

[2] Note: Interest Earned, Market Gain/Loss does not appear in FY18 due to change in interest allocation to the CFF Admin Fund 319

[3] Excludes interfund loan to Fund 330 for settlement payment

Capital Improvement Projects

	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
FY 2021-22 Projects				
Project Management	\$ 2,839	100%	\$ 2,839	\$ -
Library Acquisition	\$ -	0%	\$ -	\$ -
Total	\$ 2,839		\$ 2,839	\$ -
FY 2020-21 Projects				
Project Management	\$ 7,418	100%	\$ 7,418	\$ -
Library Acquisition	\$ 2,932,339	6%	\$ 184,505	\$ 2,747,834
Total	\$ 2,939,757		\$ 191,923	\$ 2,747,834

Five Year Revenue Test Using First in First Out Method

	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>	<u>FY2021/22</u>
Available Revenue Current Year	\$ 641,425	\$ 1,159,267	\$ 1,041,610	\$ 1,167,831	\$ 614,924
Available Revenue Prior Fiscal Year (2-yr Old Funds)	\$ 233,760	\$ 641,425	\$ 1,159,267	\$ 1,041,610	\$ 1,167,831
Available Revenue Prior Fiscal Year (3-yr Old Funds)	\$ 494,588	\$ 233,760	\$ 641,425	\$ 1,159,267	\$ 1,041,610
Available Revenue Prior Fiscal Year (4-yr Old Funds)	\$ 446,937	\$ 494,588	\$ 233,760	\$ 641,425	\$ 1,159,267
Available Revenue Prior Fiscal Year (5-yr Old Funds)	\$ -	\$ 446,937	\$ 494,588	\$ 233,760	\$ 641,425
Available Revenue Greater than five Prior Fiscal years	\$ 1,622,449	\$ 4,064	\$ 435,799	\$ 738,464	\$ 969,385
Total Revenue Available	\$ 3,439,159	\$ 2,980,041	\$ 4,006,450	\$ 4,982,358	\$ 5,594,443

Five Year Expenditure to Revenue Match

	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>	<u>FY2021/22</u>
Expense Allocation Current Year	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (2-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (3-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (4-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (5-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Greater than five Prior Fiscal years	\$ 152,350	\$ 110,414	\$ 15,201	\$ 191,923	\$ 2,839
Total Annual Expenditures	\$ 152,350	\$ 110,414	\$ 15,201	\$ 191,923	\$ 2,839

Adopted 2022-2027 Capital Improvement Program (CIP)

	<u>FY2022/23</u>	<u>FY2023/24</u>	<u>FY2024/25</u>	<u>FY2025/26</u>	<u>FY2026/27</u>
9260 Elk Grove Blvd Library Improvements	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -
Total	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -

5. Capital Facilities Fee – Transit/Bus (Fund 317)

The 2018 Nexus Study update identified the need for a transit corporation yard, buses, bus facilities, and rapid transit facilities. The estimated cost of these components combined was included in the Nexus Study and totaled \$82.5 million in 2017 dollars. The Nexus Study, using 2017 dollars, identified new development's share of the cost using the build-out level of service standard at \$21.2 million for buses and facilities (60.5% of the total cost) which is included in the fee program. Existing development's share of the cost (the existing deficiency) is \$13.9 million (39.5% of the estimated cost). The 2018 Nexus Study update also identifies \$47.4 million of rapid transit facilities to be funded with an 80% federal funding match. There is an existing deficiency representing existing development's funding responsibility for unconstructed facilities included in the fee program based on existing and future development estimates for the City. Existing development's share must be funded with Federal funds, the General Fund, farebox revenue, or other funding sources. This citywide development impact fee program component funds new development's fair share of transit/bus-related facilities to serve the City.

Required Findings

1. The purpose of the transit fee component of the Capital Facilities Fee Program is to fund the transit facility improvements and vehicle acquisition necessary to serve new residential and nonresidential development in the City. New development in the City will increase transit ridership and therefore, the need for additional transit facilities and vehicles.
2. The reasonable relationship between the corporation yard fee and the purpose for which it is charged is demonstrated in the *City of Elk Grove Capital Facilities Fee Program Nexus Study - 2018 Update dated December 20, 2017, effective March 12, 2018*.
3. The sources and amounts of funding anticipated for completing bus acquisitions and related facilities are in the *City of Elk Grove Capital Facilities Fee Program Nexus Study - 2018 Update dated December 20, 2017, effective March 12, 2018* (shown in 2017 dollars). The sources of funding for existing development's share are Federal funds or other funding sources.
4. The City entered into an annexation agreement with the Sacramento Regional Transit District (SacRT) that annexed the City's transit services and all operational, maintenance, and administrative functions into SacRT on July 1, 2021. Under the new agreement, SacRT is solely responsible for the administrative oversight and implementation of all fixed-route transit and ADA paratransit service (e-tran and e-van) operations, transit asset maintenance and replacement, route/schedule planning, customer service, operating and capital funding acquisition, and required financial management duties provided for the City of Elk Grove. The City's local and administrative control over transit service planning and funding has ceased with some exceptions, as defined by the terms of the agreement.

Beginning Balance, July 1, 2021	\$ 4,915,011	
Fees Collected	\$ 722,228	
Interest Earned, Market Gain/Loss	\$ (176,917)	
Miscellaneous Revenue	\$ -	
Total	\$ 545,311	
<u>Disbursements</u>	<u>Amount</u>	<u>% Fee Funded in FY22</u>
Impact Fee Administration	\$ 3,022	100%
Ending Balance, June 30, 2022	\$ 5,457,300	

City of Elk Grove
FUND: 317 - CFF - Bus Facilities
Statement of Revenues and Expenditures and Changes in Fund Balance for Last Five Fiscal Years

<u>Description</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>	<u>FY2021/22</u>
Revenues					
Fees collected	\$ 728,326	\$ 794,307 [1]	\$ 527,701	\$ 797,385	\$ 722,228
Interest Earned, Market Gain/Loss	[1] \$ -	\$ 95,373 [1]	\$ 166,122	\$ 25,970	\$ (176,917)
Miscellaneous Revenue	\$ -	\$ 55,472	\$ -	\$ -	\$ -
Total Revenues	\$ 728,326	\$ 945,152	\$ 693,823	\$ 823,355	\$ 545,311

Expenditures					
Impact Fee Administration	\$ 1,453	\$ 5,508	\$ 19,550	\$ 66,039	\$ 3,022
AB 1600 Disbursements	\$ 337,179	\$ 1,148,918	\$ 12,962	\$ -	\$ -
Total Expenditures	\$ 338,631	\$ 1,154,426	\$ 32,512	\$ 66,039	\$ 3,022

Revenue Less Expenditures	\$ 389,695	\$ (209,274)	\$ 661,311	\$ 757,316	\$ 542,289
Fund Balance, Beginning of Year	\$ 3,277,803	\$ 3,667,497	\$ 3,496,384	\$ 4,157,695	\$ 4,915,011
Fund Balance, End of Year	\$ 3,667,497	\$ 3,458,223	\$ 4,157,695	\$ 4,915,011	\$ 5,457,300
Adjustment for Fee Credits [2]	\$ -	\$ 38,161			
Available Fund Balance	\$ 3,667,497	\$ 3,496,384	\$ 4,157,695	\$ 4,915,011	\$ 5,457,300

[1] Prior Period Adjustment

[2] In FY19 staff removed existing fee credits from the balance sheet

Capital Improvement Projects

<u>FY 2021-22 Projects</u>	<u>Project Amount Expended</u>	<u>Percent Funded by Impact Fees</u>	<u>Impact Fee Expenditures</u>	<u>Non-Impact Fee Expenditures</u>
Project Management	\$ 3,022	100%	\$ 3,022	\$ -

<u>FY 2020-21 Projects</u>	<u>Project Amount Expended</u>	<u>Percent Funded by Impact Fees</u>	<u>Impact Fee Expenditures</u>	<u>Non-Impact Fee Expenditures</u>
Project Management	\$ 66,039	100%	\$ 66,039	\$ -

Five Year Revenue Test Using First in First Out Method

	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>	<u>FY2021/22</u>
Available Revenue Current Year	\$ 728,326	\$ 945,152	\$ 693,823	\$ 823,355	\$ 545,311
Available Revenue Prior Fiscal Year (2-yr Old Funds)	\$ 196,504	\$ 728,326	\$ 945,152	\$ 693,823	\$ 823,355
Available Revenue Prior Fiscal Year (3-yr Old Funds)	\$ 530,275	\$ 196,504	\$ 728,326	\$ 945,152	\$ 693,823
Available Revenue Prior Fiscal Year (4-yr Old Funds)	\$ 398,475	\$ 530,275	\$ 196,504	\$ 728,326	\$ 945,152
Available Revenue Prior Fiscal Year (5-yr Old Funds)	\$ 387,735	\$ 398,475	\$ 530,275	\$ 196,504	\$ 728,326
Available Revenue Greater than five Prior Fiscal years	\$ 1,426,182	\$ 697,652	\$ 1,063,616	\$ 1,527,851	\$ 1,721,333
Total Revenue Available	\$ 3,667,497	\$ 3,496,384	\$ 4,157,695	\$ 4,915,011	\$ 5,457,300

Five Year Expenditure to Revenue Match

	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>	<u>FY2021/22</u>
Expense Allocation Current Year	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (2-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (3-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (4-yr Old Funds)	\$ -	\$ 368,215	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (5-yr Old Funds)	\$ -	\$ 398,475	\$ -	\$ -	\$ -
Expense Allocation Greater than five Prior Fiscal years	\$ 338,631	\$ 387,735	\$ 32,512	\$ 66,039	\$ 3,022
Total Annual Expenditures	\$ 338,631	\$ 1,154,426	\$ 32,512	\$ 66,039	\$ 3,022

Adopted 2022-2027 Capital Improvement Program (CIP)

	<u>FY2022/23</u>	<u>FY2023/24</u>	<u>FY2024/25</u>	<u>FY2025/26</u>	<u>FY2026/27</u>
None Programmed	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Facilities Fee – Rapid Transit Facilities

Note: Sacramento Regional Transit (SacRT) holds the transit funds collected from the Elk Grove/West Vineyard Fee Program (an impact fee program created and collected by the County of Sacramento), which was discontinued in FY 2004-05 and whose facilities were made eligible under the CFF Transit Fund. The revenues collected up until the County's Elk Grove/West Vineyard Fee Program was discontinued are still held by SacRT and are separate and apart from the CFF Transit Fund and must be used to provide rapid transit facilities in the City of Elk Grove. On February 11, 2009, the City Council adopted Resolution No. 2009-38 which pledged the remaining balance of the Elk Grove/West Vineyard Fee Program held and administered by SacRT towards the Sacramento South Corridor Phase 2 Light Rail Extension. SacRT has indicated to staff that the Sacramento South Corridor Light Rail Extension will continue to be the priority for the funds.

The following information is provided by the Sacramento Regional Transit District. The City does not audit or verify the information provided.

	<u>Sacramento</u>	
	<u>Regional Transit</u>	
SacRT Balance, July 1, 2021	\$ 3,483,783	
 <u>Revenue</u>		
Fees Collected	\$ -	
Interest Earned	\$ 10,139	
Miscellaneous Revenue	\$ -	
Total Revenue	<u>\$ 10,139</u>	
<u>Disbursements</u>	<u>Amount</u>	<u>% Fee Funded</u>
No Project Disbursements	<u>\$ -</u>	<u>100%</u>
Total	\$ -	
SacRT Ending Balance, June 30, 2022	\$ 3,493,922	
<u>Planned Cosumnes CSD Projectes for FY22/23</u>	<u>Amount</u>	<u>% Fee Funded</u>
No Projects Programmed	\$ -	

6. Capital Facilities Fee – Administration (Fund 319)

The 2018 Nexus Study update identified the need for fee program administration. The estimated cost was increased from 2% to 4% of the fees collected in the fee program to more adequately fund fee program administration costs. The Nexus Study, using 2017 dollars, identified new development's share of the cost at 100%. This fee funds the administrative expenses including but not limited to fee collection and accounting for the Capital Facilities Fee Program.

Required Findings

1. The purpose of the administration fee component of the Capital Facilities Fee Program is to provide new development's share of funding for fee program administration, including fee collection, fee updates, annual reporting, etc.
2. The reasonable relationship between the administrative fee and the purpose for which it is charged is demonstrated in the *City of Elk Grove Capital Facilities Fee Program Nexus Study - 2018 Update dated December 20, 2017, effective March 12, 2018*.
3. The sources and amounts of funding anticipated to complete administration of the fee program are in the *City of Elk Grove Capital Facilities Fee Program Nexus Study - 2018 Update dated December 20, 2017, effective March 12, 2018* (shown in 2017 dollars).
4. Administrative expenditures are ongoing in the fee program and are included in the current budget.

Beginning Balance, July 1, 2021	\$	463,957
Fees Collected	\$	120,202
Interest Earned, Market Gain/Loss	\$	(16,293)
Miscellaneous Revenue	\$	-
Total	\$	103,910

	Amount	% Fee Funded in FY22
<u>Disbursements</u>		
Impact Fee Administration	\$ 52,822	100%
Ending Balance, June 30, 2022	\$ 515,044	

City of Elk Grove
FUND: 319 - CFF - Administration
Statement of Revenues and Expenditures and Changes in Fund Balance for Last Five Fiscal Years

<u>Description</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>	<u>FY2021/22</u>
Revenues					
Fees collected	\$ 65,482 [1]	\$ 152,972 [1]	\$ 119,061	\$ 159,075	\$ 120,202
Interest Earned, Market Gain/Loss	\$ 24,489	\$ 202,599 [1]	\$ 19,066	\$ 1,340	\$ (16,293)
Total Revenues	\$ 89,970	\$ 355,571	\$ 138,127	\$ 160,415	\$ 103,910
Expenditures					
Impact Fee Administration	\$ 50,256	\$ 132,172	\$ 215,477	\$ 154,243	\$ 52,822
AB 1600 Disbursements	\$ 15,422	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 65,678	\$ 132,172	\$ 215,477	\$ 154,243	\$ 52,822
Revenue Less Expenditures	\$ 24,293	\$ 223,398	\$ (77,350)	\$ 6,172	\$ 51,088
Fund Balance, Beginning of Year	\$ 287,443	\$ 311,736	\$ 535,134	\$ 457,784	\$ 463,957
Fund Balance, End of Year	\$ 311,736	\$ 535,134	\$ 457,784	\$ 463,957	\$ 515,044
Assigned Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Available Fund Balance	\$ 311,736	\$ 535,134	\$ 457,784	\$ 463,957	\$ 515,044

[1] Prior Period Adjustment

Capital Improvement Projects

FY 2021-22 Projects

	<u>Project Amount Expended</u>	<u>Percent Funded by Impact Fees</u>	<u>Impact Fee Expenditures</u>	<u>Non-Impact Fee Expenditures</u>
Impact Fee Administration	\$ 52,822	100%	\$ 52,822	\$ -

FY 2020-21 Projects

	<u>Project Amount Expended</u>	<u>Percent Funded by Impact Fees</u>	<u>Impact Fee Expenditures</u>	<u>Non-Impact Fee Expenditures</u>
Impact Fee Administration	\$ 154,243	100%	\$ 154,243	\$ -

Five Year Revenue Test Using First in First Out Method

	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>	<u>FY2021/22</u>
Available Revenue Current Year	\$ 89,970	\$ 355,571	\$ 138,127	\$ 160,415	\$ 103,910
Available Revenue Prior Fiscal Year (2-yr Old Funds)	\$ 137,858	\$ 89,970	\$ 319,657	\$ 138,127	\$ 160,415
Available Revenue Prior Fiscal Year (3-yr Old Funds)	\$ 83,908	\$ 89,593	\$ -	\$ 165,414	\$ 138,127
Available Revenue Prior Fiscal Year (4-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ 112,591
Available Revenue Prior Fiscal Year (5-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Available Revenue Greater than five Prior Fiscal years	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue Available	\$ 311,736	\$ 535,134	\$ 457,784	\$ 463,957	\$ 515,044

Five Year Expenditure to Revenue Match

	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>	<u>FY2021/22</u>
Expense Allocation Current Year	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (2-yr Old Funds)	\$ -	\$ -	\$ 35,914	\$ -	\$ -
Expense Allocation Prior Fiscal Year (3-yr Old Funds)	\$ 43,428	\$ 48,265	\$ 89,970	\$ 154,243	\$ -
Expense Allocation Prior Fiscal Year (4-yr Old Funds)	\$ 22,250	\$ 83,908	\$ 89,593	\$ -	\$ 52,822
Expense Allocation Prior Fiscal Year (5-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Greater than five Prior Fiscal years	\$ -	\$ -	\$ -	\$ -	\$ -
Total Annual Expenditures	\$ 65,678	\$ 132,172	\$ 215,477	\$ 154,243	\$ 52,822

Adopted 2022-2027 Capital Improvement Program (CIP)

	<u>FY2022/23</u>	<u>FY2023/24</u>	<u>FY2024/25</u>	<u>FY2025/26</u>	<u>FY2026/27</u>
None Programmed	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Facilities Fee Schedule

Elk Grove Capital Facilities Fee Program - First Half of FY2021-22									
First Half of FY2021-22 -- July 1, 2021 through August 22, 2021									
Land Use	City Admin Facilities	Police Facilities	Corp. Yard				Transit	Admin	Total
			Corp. Yard	Animal Shelter	Library				
Residential - per unit									
Single Family	\$ 455	\$ 1,189	\$ 520	\$ 342	\$ 1,393	\$ 721	\$ 180	\$ 4,800	
Single Family TOD	\$ 455	\$ 1,189	\$ 520	\$ 342	\$ 1,393	\$ 800	\$ 183	\$ 4,882	
Single Family Age Restricted	\$ 246	\$ 645	\$ 282	\$ 185	\$ 755	\$ 280	\$ 93	\$ 2,486	
Multi-Family	\$ 331	\$ 867	\$ 380	\$ 249	\$ 1,016	\$ 606	\$ 134	\$ 3,583	
Multi-Family TOD	\$ 331	\$ 867	\$ 380	\$ 249	\$ 1,016	\$ 806	\$ 143	\$ 3,792	
Multi-Family Age Restricted	\$ 178	\$ 465	\$ 204	\$ 134	\$ 546	\$ 387	\$ 74	\$ 1,988	
Commercial - per square foot									
Shopping/General Commercial	\$ 0.09	\$ 0.23	\$ 0.10	\$ 0.06	n/a	\$ 0.87	\$ 0.05	\$ 1.40	
Shopping/General Commercial TOD	\$ 0.09	\$ 0.23	\$ 0.10	\$ 0.06	n/a	\$ 0.92	\$ 0.05	\$ 1.45	
Car Sales (new and used)	\$ 0.07	\$ 0.18	\$ 0.07	\$ 0.05	n/a	\$ 0.71	\$ 0.04	\$ 1.12	
Hotel	\$ 0.04	\$ 0.10	\$ 0.04	\$ 0.03	n/a	\$ 0.37	\$ 0.02	\$ 0.60	
Office - per square foot									
Office	\$ 0.14	\$ 0.36	\$ 0.15	\$ 0.10	n/a	\$ 0.93	\$ 0.06	\$ 1.74	
Office TOD	\$ 0.14	\$ 0.36	\$ 0.15	\$ 0.10	n/a	\$ 1.04	\$ 0.07	\$ 1.86	
Industrial - per square foot									
Industrial	\$ 0.08	\$ 0.20	\$ 0.08	\$ 0.05	n/a	\$ 0.19	\$ 0.02	\$ 0.62	

Elk Grove Capital Facilities Fee Program - First Half of FY2021-22									
First Half of FY2021-22 -- August 22, 2021 through December 31, 2021									
Land Use	City Admin Facilities	Police Facilities	Corp. Yard				Transit	Admin	Total
			Corp. Yard	Animal Shelter	Library				
Residential - per unit									
Single Family	\$ 286	\$ 1,222	\$ 520	\$ 342	\$ 1,393	\$ 721	\$ 180	\$ 4,664	
Single Family TOD	\$ 286	\$ 1,222	\$ 520	\$ 342	\$ 1,393	\$ 800	\$ 183	\$ 4,746	
Single Family Age Restricted	\$ 156	\$ 663	\$ 282	\$ 185	\$ 755	\$ 280	\$ 93	\$ 2,414	
Multi-Family	\$ 209	\$ 892	\$ 380	\$ 249	\$ 1,016	\$ 606	\$ 134	\$ 3,486	
Multi-Family TOD	\$ 209	\$ 892	\$ 380	\$ 249	\$ 1,016	\$ 806	\$ 143	\$ 3,695	
Multi-Family Age Restricted	\$ 111	\$ 479	\$ 204	\$ 134	\$ 546	\$ 387	\$ 74	\$ 1,935	
Commercial - per square foot									
Shopping/General Commercial	\$ 0.05	\$ 0.22	\$ 0.10	\$ 0.06	n/a	\$ 0.87	\$ 0.05	\$ 1.35	
Shopping/General Commercial TOD	\$ 0.05	\$ 0.22	\$ 0.10	\$ 0.06	n/a	\$ 0.92	\$ 0.05	\$ 1.40	
Car Sales (new and used)	\$ 0.04	\$ 0.18	\$ 0.07	\$ 0.05	n/a	\$ 0.71	\$ 0.04	\$ 1.09	
Hotel	\$ 0.02	\$ 0.10	\$ 0.04	\$ 0.03	n/a	\$ 0.37	\$ 0.02	\$ 0.58	
Office - per square foot									
Office	\$ 0.08	\$ 0.35	\$ 0.15	\$ 0.10	n/a	\$ 0.93	\$ 0.06	\$ 1.67	
Office TOD	\$ 0.08	\$ 0.35	\$ 0.15	\$ 0.10	n/a	\$ 1.04	\$ 0.07	\$ 1.79	
Industrial - per square foot									
Industrial	\$ 0.04	\$ 0.20	\$ 0.08	\$ 0.05	n/a	\$ 0.19	\$ 0.02	\$ 0.58	

Elk Grove Capital Facilities Fee Program - Second Half of FY2021-22
January 1, 2022 through June 30, 2022

Land Use	Corp. Yard								Total
	City Admin Facilities	Police Facilities	Corp. Yard	Animal Shelter	Library	Transit	Admin		
Residential - per unit									
Single Family	\$ 499	\$ 1,305	\$ 571	\$ 375	\$ 1,529	\$ 791	\$ 203	\$ 5,273	
Single Family TOD	\$ 499	\$ 1,305	\$ 571	\$ 375	\$ 1,529	\$ 878	\$ 206	\$ 5,363	
Single Family Age Restricted	\$ 270	\$ 708	\$ 309	\$ 203	\$ 829	\$ 307	\$ 105	\$ 2,731	
Multi-Family	\$ 363	\$ 952	\$ 417	\$ 273	\$ 1,115	\$ 665	\$ 151	\$ 3,936	
Multi-Family TOD	\$ 363	\$ 952	\$ 417	\$ 273	\$ 1,115	\$ 885	\$ 160	\$ 4,165	
Multi-Family Age Restricted	\$ 195	\$ 510	\$ 224	\$ 147	\$ 599	\$ 425	\$ 84	\$ 2,184	
Commercial - per square foot									
Shopping/General Commercial	\$ 0.10	\$ 0.25	\$ 0.11	\$ 0.07	n/a	\$ 0.95	\$ 0.06	\$ 1.54	
Shopping/General Commercial TOD	\$ 0.10	\$ 0.25	\$ 0.11	\$ 0.07	n/a	\$ 1.01	\$ 0.06	\$ 1.60	
Car Sales (new and used)	\$ 0.08	\$ 0.20	\$ 0.08	\$ 0.05	n/a	\$ 0.78	\$ 0.05	\$ 1.24	
Hotel	\$ 0.04	\$ 0.11	\$ 0.04	\$ 0.03	n/a	\$ 0.41	\$ 0.03	\$ 0.66	
Office - per square foot									
Office	\$ 0.15	\$ 0.40	\$ 0.16	\$ 0.11	n/a	\$ 1.02	\$ 0.07	\$ 1.91	
Office TOD	\$ 0.15	\$ 0.40	\$ 0.16	\$ 0.11	n/a	\$ 1.14	\$ 0.08	\$ 2.04	
Industrial - per square foot									
Industrial	\$ 0.09	\$ 0.22	\$ 0.09	\$ 0.05	n/a	\$ 0.21	\$ 0.03	\$ 0.69	

Affordable Housing Fee Program Overview

An Affordable Housing Fee Program was adopted by the City Council in 2002, based on a *Housing Nexus Study* and *Housing Impact Fee Analysis* prepared the same year. The 2002 studies identified the need for affordable housing in the City and provided maximum fee levels. The fee program was revised in 2004 to make some minor implementation-related amendments and the fee level did not change. Modifications from 2004 to 2012 included only annual inflation adjustments. A comprehensive update to the fees and uses was approved and codified by the City Council on March 27, 2013. As a result of the 2013 Nexus Study, the City consolidated the Affordable Housing Fund and the Very Low-Income Housing Trust Fund and established new maximum fees for residential and non-residential development projects under the Affordable Housing Development Impact Fee Program. For accounting and reporting purposes, all activities for both programs, including all loans regardless of origination date, were combined in the Affordable Housing Fund (Fund 231). The City has initiated the process of updating the affordable housing fee analysis to ensure a nexus still exists and to evaluate maximum fee levels under current economic conditions. That fee analysis is expected to be completed during calendar year 2023.

The Affordable Housing Fund has been used primarily to assist the development of affordable rental housing units for low-income households, which include many working families, seniors, and persons with disabilities. The City of Elk Grove's assistance typically comes in the form of "gap" financing, which offers loans with below-market interest rates and favorable terms to help assure the financial feasibility of such projects. Before the update in 2013, the fee was applied only to residential development and included a 3% administrative fee that went into a separate account within the Affordable Housing Fund. A separate fee on non-residential development went into the Very Low-Income Housing Trust Fund. Currently, the fees are applied to both residential and non-residential development, consistent with the adopted levels for given types of uses, and the 3% administrative fee continues to be charged.

Required Findings

1. The purpose of the Affordable Housing Fee Program is to fund a portion of the cost of affordable housing for low-income households, the need for which is generated by new residential and non-residential development in the City.
2. The reasonable relationship between the affordable housing fee and the purpose for which it is charged is demonstrated in the *Affordable Housing Nexus Study* dated February 27, 2013.
3. Since the establishment of the Affordable Housing Fund, about \$87 million in loans has been committed to seventeen affordable housing projects. In FY 2021/22, the City made loan commitments to three affordable housing projects: \$4 million to Villages at Bilby (126 units), \$6 million to The Lyla (294 units), and about \$3.4 million to Cornerstone Village (84 units). The Lyla is expected to go into construction in early 2023, while the other two projects will continue to seek other funding in 2023. The Gardens at Quail Run project (96 units) was completed in 2021, and \$4 million of the \$5 million loan was disbursed in FY 2021/22, with the

remaining disbursements (which are tied to certain construction and leasing milestones) likely to be made in FY 2022/23. The City has also used the Affordable Housing Fund to acquire two properties for affordable housing (all prior to FY 2021/22), and plans to take ownership of a third via land donation in lieu of Affordable Housing Fee payment. Staff is currently working with a consultant to provide basic design parameters and financial analysis and expects to partner with an experienced affordable housing developer to build on the sites

Affordable Housing Fee Program (Fund 231)

Beginning Balance, July 1, 2021	\$ 88,409,137
Fees Collected	\$ 3,585,014
CalHome HAP Loan Reimbursement	\$ -
Interest Earned, Market Gain/Loss	\$ (783,752)
Loan Repayment Interest	\$ 98,838
Other Revenues	\$ 21,435
Total	<u>\$ 2,921,534</u>

<u>Disbursements</u>	<u>Amount</u>	<u>% Fee Funded in FY22</u>
Impact Fee Administration	\$ 143,903	100%
AB1600 Disbursements	\$ 4,000,000	100%
Total	<u>\$ 4,143,903</u>	

Ending Balance, June 30, 2022	\$ 87,186,768
Adjustment to Fund Balance, End of Year	\$ 4,016,770
Adjusted Fund Balance, End of Year	\$ 91,203,538
Assigned Fund Balance, End of Year	\$ 68,023,937
Available Fund Balance as of June 30, 2022	\$ 23,179,601

City of Elk Grove
FUND: 231 - Affordable Housing
Statement of Revenues and Expenditures and Changes in Fund Balance for Last Five Fiscal Years

Description	FY2017/18	FY2018/19	FY2019/20	FY2020/21	FY2021/22
Revenues					
Fees collected	\$ 2,796,938	\$ 3,979,716	\$ 3,499,724	\$ 3,986,369	\$ 3,585,014
Cal Home HAP Loan Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Earned, Market Gain/Loss	\$ 10,321	\$ 646,170	\$ 824,420	\$ 136,243	\$ (783,752)
Loan repayment interest	\$ 106,406	\$ 172,132	\$ 1,196,834	\$ 211,230	\$ 98,838
Other Revenues	\$ 4,600	\$ 154,855	\$ 2,762	\$ 19,538	\$ 21,435
Total Revenues	\$ 2,918,265	\$ 4,952,873	\$ 5,523,741	\$ 4,353,380	\$ 2,921,534
Expenditures					
Impact Fee Administration	\$ 106,312	\$ 185,038	\$ 3,006,102	\$ 1,228,594	143,903
AB 1600 Disbursements	\$ 60,613	\$ 2,000,000	\$ 2,000,000	\$ 1,000,000	\$ 4,000,000
Total Expenditures	\$ 166,925	\$ 2,185,038	\$ 5,006,102	\$ 2,228,594	\$ 4,143,903
Revenue Less Expenditures	\$ 2,751,340	\$ 2,767,835	\$ 517,639	\$ 2,124,786	\$ (1,222,369)
Fund Balance, Beginning of Year	\$ 75,357,276	\$ 78,073,270	\$ 82,841,105	\$ 85,284,351	\$ 88,409,137
Adjustment to Fund Balance, End of Year*	\$ (35,345)	\$ 2,000,000	\$ 1,925,607	\$ 1,000,000	\$ 4,000,000
Adjusted Fund Balance, End of Year	\$ 78,073,270	\$ 82,841,105	\$ 85,284,351	\$ 88,409,137	\$ 91,203,538
Assigned Fund Balance	\$ 63,976,587	\$ 66,018,866	\$ 65,363,713	\$ 65,363,713	\$ 68,023,937
Available Fund Balance	\$ 14,096,683	\$ 16,822,239	\$ 19,920,638	\$ 23,045,424	\$ 23,179,601

*Note: The Adjustment to Fund Balance, End of Year, is to reflect balance sheet activity, including loan repayments and distributions

Capital Improvement Projects

FY 2021-2022 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
Impact Fee Administration	\$ 143,903	100%	\$ 143,903	\$ -
Loans issued	\$ -	100%	\$ -	\$ -
CalHome HAP Loans	\$ 4,000,000	100%	\$ 4,000,000	\$ -
Total	\$ 4,143,903		\$ 4,143,903	

FY 2020-2021 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
Impact Fee Administration	\$ 1,228,594	100%	\$ 1,228,594	\$ -
Loans issued	\$ -	100%	\$ -	\$ -
CalHome HAP Loans	\$ 1,000,000	100%	\$ 1,000,000	\$ -
Total	\$ 2,228,594		\$ 2,228,594	

Five Year Revenue Test Using First in First Out Method

	FY2017/18	FY2018/19	FY2019/20	FY2020/21	FY2021/22
Available Revenue Current Year	\$ 2,918,265	\$ 4,952,873	\$ 5,523,741	\$ 4,353,380	\$ 2,921,534
Available Revenue Prior Fiscal Year (2-yr Old Funds)	\$ 4,857,394	\$ 2,918,265	\$ 4,952,873	\$ 5,523,741	\$ 4,353,380
Available Revenue Prior Fiscal Year (3-yr Old Funds)	\$ 3,497,094	\$ 4,857,394	\$ 2,918,265	\$ 4,952,873	\$ 5,523,741
Available Revenue Prior Fiscal Year (4-yr Old Funds)	\$ 2,823,931	\$ 3,497,094	\$ 4,857,394	\$ 2,918,265	\$ 4,952,873
Available Revenue Prior Fiscal Year (5-yr Old Funds)	\$ -	\$ 596,613	\$ 1,668,366	\$ 4,857,394	\$ 2,918,265
Available Revenue Greater than five Prior Fiscal years	\$ -	\$ -	\$ -	\$ 439,772	\$ 2,509,809
Total Revenue Available	\$ 14,096,683	\$ 16,822,239	\$ 19,920,638	\$ 23,045,424	\$ 23,179,601

Five Year Expenditure to Revenue Match

	FY2017/18	FY2018/19	FY2019/20	FY2020/21	FY2021/22
Expense Allocation Current Year	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (2-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (3-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (4-yr Old Funds)	\$ 166,925	\$ -	\$ 912,394	\$ -	\$ -
Expense Allocation Prior Fiscal Year (5-yr Old Funds)	\$ -	\$ 2,185,038	\$ 3,497,094	\$ 560,228	\$ -
Expense Allocation Greater than five Prior Fiscal years	\$ -	\$ -	\$ 596,613	\$ 1,668,366	\$ 4,143,903
Total Annual Expenditures	\$ 166,925	\$ 2,185,038	\$ 5,006,102	\$ 2,228,594	\$ 4,143,903

Adopted 2022-2027 Capital Improvement Program (CIP)

	FY2022/23	FY2023/24	FY2024/25	FY2025/26	FY2026/27
None Programmed	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -

Affordable Housing Fee Schedule

Affordable Housing Fee				
Land Use	<u>First Half of FY2021-22</u>		<u>Second Half of FY2021-22</u>	
	July 1, 2021 through December 31, 2021		January 1, 2022 through June 30, 2022	
<u>Residential</u>		<i>per unit</i>		<i>per unit</i>
Single Family	\$	5,203	\$	5,938
Multi-Family	\$	3,121	\$	3,563
<u>Non-Residential</u>		<i>per square foot</i>		<i>per square foot</i>
Commercial/Retail	\$	0.85	\$	0.98
Hotel	\$	2.53	\$	2.89
Manufacturing	\$	0.97	\$	1.10
Office	\$	-	\$	-
Warehouse	\$	1.04	\$	1.18

Elk Grove Roadway Fee Program Overview

The Elk Grove Roadway Fee Program was first adopted by the City Council in 2003 (it included approximately 75% of the City) and was updated in 2005 to include all areas of the City. A comprehensive update was approved by the City Council on May 13, 2009. The Railroad Overcrossings and Intelligent Transportation System improvements, previously separate fee components of the CFF program, were consolidated into the Roadway Fee Program, and eliminated rural road improvements, except for the necessary intersection improvements and the arterial widening of major thoroughfares in the rural areas. In 2014 the Nexus Study was updated to include additional projects, funding for rural road improvements, and certain trail facilities. The fee program includes a 2.75% administrative fee which is included in a separate account within the Elk Grove Roadway Fee Program Fund.

The 2014 Nexus Study identified the need for new roadway facilities. This fee program, as outlined in the Nexus Study, generally funds new development's share of the center lanes and medians of major roadways and funds major intersections, freeway interchanges, bridges, railroad overcrossings and Intelligent Transportation System improvements, rural roads, and a portion of trail facilities. The estimated costs of the new facilities were included in the Nexus Study and totaled \$416 million in 2014 dollars. The Nexus Study, using 2014 dollars, identified \$290 million to be included in the fee program, and \$147 million in funding would come from a combination of funds such as roadway fees collected from prior years and other funding sources. After accounting for completed projects and other cost adjustments, \$90 million is needed from sources such as grants, Measure A, Gas Tax, Community Facilities Districts, etc. Existing deficiencies were identified in the Nexus Study and must be funded with other funding sources.

Required Findings

1. The purpose of the Roadway Fee Program is to provide a funding mechanism to help the City maintain an adequate level of service on its street system by funding the construction of new roadways and other transportation improvements and widening or improving existing roadway improvements as identified in the City's traffic model and Capital Improvement Program
2. The reasonable relationship between the roadway fee and the purpose for which it is charged is demonstrated in the *City of Elk Grove Update of the Roadway Fee Program Nexus Study dated September 8, 2014 effective November 23, 2014*.
3. The sources and amounts of funding anticipated for completing the roadway facilities are in the *City of Elk Grove Update of the Roadway Fee Program Nexus Study dated September 8, 2014 effective November 23, 2014* (shown in 2014 dollars). The sources of funding existing development's share are grants, Measure A, Gas Tax, Community Facilities Districts, etc.
4. The approximate date for funding and constructing new facilities is shown in the 2022-2027 Capital Improvement Program.

Roadway Fee Program (Fund 328)

Beginning Balance, July 1, 2021	\$ 34,740,260
Program Fees collected	\$ 7,487,302
Interest Earned, Market Gain/Loss	\$ (1,366,624)
Miscellaneous Reimbursement	\$ -
Fee Credit Reimbursement	\$ -
Other revenue	\$ 239,537
Total	\$ 6,360,215

<u>Disbursements</u>	<u>Amount</u>	<u>% Fee Funded in FY22</u>
Impact Fee Administration	\$ 403,796	100%
Capital Southeast JPA Membership	\$ 45,000	100%
Laguna Creek Trail Master Plan WAM011	\$ 50,055	31%
Arterial Road Rehab FY16 WPR014	\$ 27,910	11%
Elk Grove Creek Trail Gap Closure WTL011	\$ 23,161	13%
Laguna Creek Trail Crossing at SR99 WTL016	\$ 20,752	31%
Lgna Creek Trail Bruceville Sidewalk WTL019	\$ 18,145	11%
Grant Line Rd Widening WTR002	\$ 1,570,974	12%
Whitelock Project Study WTR009	\$ 625,357	100%
Kammer Rd 4 Lane Extension Lent Rnch WTR014	\$ 3,460,843	71%
Kammerer/Big Horn to Lotz Pkwy WTR017	\$ 3,307,974	30%
Kammerer/Bruceville to Big Horn WTR018	\$ 580	5%
SEPA Roadway Right of Way Acquisition WTR027	\$ 49,092	100%
Sheldon Area Feasibility Study WTR028	\$ 191,334	100%
Citywide Traffic Sig. Enh. and Congestion Relief WTR094	\$ 8,156	16%
Interchange Right of Way Transfer WTRA04	\$ 1,189	100%
Roadway Fee Update WTRA07	\$ 56,231	100%
Total	\$ 9,860,550	

Ending Balance, June 30, 2022 \$ 31,239,925

<u>Planned Projects for Fiscal Year 2022/23</u>	<u>Amount</u>	<u>% Fee Funded in FY22</u>
EG Creek Trail - Emerald Vista to EG Florin WTL009	\$ 75,000	0%
EG Creek Trail Gap Enclosure WTL011	\$ 125,000	6%
Laguna Creek Trail - Crossing at SR99 WTL016	\$ 5,350	2%
Whitelock Pkwy/State Route 99 Interchange WTR009	\$ 4,700,000	5%
Elk Grove Blvd and Bradshaw Intersection WTR071	\$ 300,000	0%
Grant Line Rd and Wilton Rd Operational Imp. WTR091	\$ 500,000	0%
Citywide Traffic Signal and Congestion Relief WTR094	\$ 17,000	0%
Lotz/Promenade Parkway WTR096	\$ 2,650,000	0%
Total	\$ 8,372,350	

City of Elk Grove
FUND: 328 - Elk Grove Roadway Fee
Statement of Revenues and Expenditures and Changes in Fund Balance for Last Five Fiscal Years

<u>Description</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>	<u>FY2021/22</u>
Revenues					
Program Fees collected	\$ 8,200,778 [1]	\$ 8,914,834 [1]	\$ 9,589,599	\$ 12,017,203	\$ 7,487,302
Interest Earned, Market Gain/Loss	\$ 71,329	\$ 1,469,127 [1]	\$ 1,764,440	\$ 35,967	\$ (1,366,624)
Miscellaneous Reimbursement	\$ 689,784	\$ 3,645,115	\$ 24,489	\$ 20,000	\$ -
Fee Credit Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -
Other revenue	\$ -	\$ 60,814	\$ 37,352	\$ 282,737	\$ 239,537
Total Revenues	\$ 8,961,890	\$ 14,089,890	\$ 11,415,880	\$ 12,355,907	\$ 6,360,215
Expenditures					
Developer Fee Reimbursement	\$ 208,175	\$ 2,718,398	\$ 440,713	\$ 787,244	\$ -
Impact Fee Administration	\$ 926,601	\$ 905,955	\$ 699,485	\$ 713,300	\$ 448,796
Interfund Loan Repayment (Interest)	\$ -	\$ 23,120	\$ 23,120	\$ 72,275	\$ -
AB1600 Expenditures	\$ 3,842,129	\$ 8,814,215	\$ 3,731,357	\$ 8,202,544	\$ 9,411,754
Total Expenditures	\$ 4,976,905	\$ 12,461,688	\$ 4,894,675	\$ 9,775,364	\$ 9,860,550
Revenue Less Expenditures	\$ 3,984,985	\$ 1,628,202	\$ 6,521,205	\$ 2,580,543	\$ (3,500,335)
Fund Balance, Beginning of Year	\$ 19,422,655	\$ 23,407,640	\$ 25,638,512	\$ 32,159,717	\$ 34,740,260
Prior year adjustment	\$ - [1]	\$ 602,669	\$ -	\$ -	\$ -
Revised Beginning Balance	\$ -	\$ 24,010,309	\$ -	\$ -	\$ -
Fund Balance, End of Year	\$ 23,407,640	\$ 25,638,512	\$ 32,159,717	\$ 34,740,260	\$ 31,239,925
Adjustment for Other Balance Sheet Activity	\$ -	\$ 6,380,886	\$ -	\$ -	\$ -
Adjustment for EGRFP Roadway Fee Credits	\$ 4,745,917 [2]	\$ -	\$ -	\$ -	\$ -
Adjusted Available Fund Balance	\$ 28,153,557	\$ 32,019,398	\$ 32,159,717	\$ 34,740,260	\$ 31,239,925

[1] Prior Year Adjustment

[2] FY18/19 Elk Grove Roadway Fee Credits reduced to \$0. FY18/19 Adjustment for Balance Sheet Activity reflects removal of all Elk Grove Roadway fee credits. Elk Grove Roadway Fee credits still exist as commitment but are no longer recorded in the balance sheet.

Capital Improvement Projects

<u>FY 2021-22 Projects</u>	<u>Project Amount Expended</u>	<u>Percent Funded by Impact Fees</u>	<u>Impact Fee Expenditures</u>	<u>Non-Impact Fee Expenditures</u>
Impact Fee Administration	\$ 403,796	100%	\$ 403,796	\$ -
Capital Southeast JPA Membership	\$ 45,000	100%	\$ 45,000	\$ -
Laguna Creek Trail Master Plan WAM011	\$ 160,897	31%	\$ 50,055	\$ 110,842
Arterial Road Rehab FY16 WPR014	\$ 247,964	11%	\$ 27,910	\$ 220,054
Elk Grove Creek Trail Gap Closure WTL011	\$ 178,278	13%	\$ 23,161	\$ 155,117
Laguna Creek Trail Crossing at SR99 WTL016	\$ 66,533	31%	\$ 20,752	\$ 45,781
Lgna Creek Trail Bruceville Sidewalk WTL019	\$ 167,409	11%	\$ 18,145	\$ 149,263
Grant Line Rd Widening WTR002	\$ 12,762,955	12%	\$ 1,570,974	\$ 11,191,981
Whitelock Project Study WTR009	\$ 625,357	100%	\$ 625,357	\$ -
Kammer Rd - 4 Lane Extension Lent Rnch WTR014	\$ 4,852,913	71%	\$ 3,460,843	\$ 1,392,071
Kammerer/Big Horn to Lotz Pkwy WTR017	\$ 11,204,715	30%	\$ 3,307,974	\$ 7,896,741
Kammerer/Bruceville to Big Horn WTR018	\$ 10,973	5%	\$ 580	\$ 10,393
SEPA Roadway Right of Way Acquisition WTR027	\$ 49,092	100%	\$ 49,092	\$ -
Sheldon Area Feasibility Study WTR028	\$ 191,334	100%	\$ 191,334	\$ -
Citywide Traffic Signal Enhancement and Congestion Relief WTR094	\$ 49,830	16%	\$ 8,156	\$ 41,674
Interchange Right of Way Transfer WTRA04	\$ 1,189	100%	\$ 1,189	\$ -
Roadway Fee Update WTRA07	\$ 56,231	100%	\$ 56,231	\$ -
Developer Fee Reimbursement	\$ -	100%	\$ -	\$ -
Total	\$ 31,074,467		\$ 9,860,550	

<u>FY 2020-21 Projects</u>	<u>Project Amount Expended</u>	<u>Percent Funded by Impact Fees</u>	<u>Impact Fee Expenditures</u>	<u>Non-Impact Fee Expenditures</u>
Impact Fee Administration	\$ 668,300	100%	\$ 668,300	\$ -
Capital Southeast JPA Membership	\$ 45,000	100%	\$ 45,000	\$ -
Interfund Loan Repayment	\$ 72,275	100%	\$ 72,275	\$ -
Bike/Ped Master Plan Update WAM006	\$ 145,828	64%	\$ 92,746	\$ 53,082
Bond Median/E. Stock Blvd WTC015	\$ 1,771,731	40%	\$ 712,183	\$ 1,059,549
Grant Line/Sheldon Area Feasibility Study WTR028	\$ 310,316	100%	\$ 310,316	\$ -
Elk Grove Creek Trail Gap Closure WTL011	\$ 13,281	11%	\$ 1,523	\$ 11,758
Laguna Crk Trail - Lewis Stein Rd. WTL019	\$ 96,049	6%	\$ 5,673	\$ 90,376
Laguna Creek Open Space Trail WTL022	\$ 750	45%	\$ 335	\$ 415
SEPA Roadway ROW Acquisition WTR027	\$ 11,783	67%	\$ 7,876	\$ 3,907
Bradshaw/Sheldon Improvements PT0137	\$ (146)	100%	\$ (146)	\$ -
Arterial Rd Rehab FY16 WPR014	\$ 221,065	25%	\$ 54,564	\$ 166,501
Grant Line Rd Widening WTR002	\$ 5,912,144	13%	\$ 781,332	\$ 5,130,812
Whitelock Project Study Report WTR009	\$ 241,512	100%	\$ 241,512	\$ -
Kammerer/Big Horn to Lotz Pkwy WTR017	\$ 5,420,562	32%	\$ 1,749,800	\$ 3,670,761
Kammerer/Big Horn to Big Horn Blvd WTR018	\$ 2,255,798	6%	\$ 130,536	\$ 2,125,262
Sheldon Elk Grove/Florin to Waterman WTR054	\$ 1,721,970	100%	\$ 1,721,970	\$ -
SR99 North Aux Land to Elk Grove Blvd/Calvine WTR095	\$ 2,147,000	100%	\$ 2,147,000	\$ -
Interchange Right of Way Transfer WTRA04	\$ 53,297	100%	\$ 53,297	\$ -
Roadway Fee Update 20 WTRA07	\$ 192,026	100%	\$ 192,026	\$ -
Developer Fee Reimbursement	\$ 787,244	100%	\$ 787,244	\$ -
Total	\$ 22,087,786		\$ 9,775,364	

FUND: 328 - Elk Grove Roadway Fee (continued)	FY2017/18	FY2018/19	FY2019/20	FY2020/21	FY2021/22
Five Year Revenue Test Using First in First Out Method	\$ 8,961,890	\$ 14,089,890	\$ 11,415,880	\$ 12,355,907	\$ 6,360,215
Available Revenue Prior Fiscal Year (2-yr Old Funds)	\$ 6,744,524	\$ 8,961,890	\$ 14,089,890	\$ 11,415,880	\$ 12,355,907
Available Revenue Prior Fiscal Year (3-yr Old Funds)	\$ 6,504,623	\$ 6,744,524	\$ 6,653,947	\$ 10,968,473	\$ 12,523,803
Available Revenue Prior Fiscal Year (4-yr Old Funds)	\$ 4,795,947	\$ 2,223,093	\$ -	\$ -	\$ -
Available Revenue Prior Fiscal Year (5-yr Old Funds)	\$ 1,146,573	\$ -	\$ -	\$ -	\$ -
Total Revenue Available	\$ 28,153,557	\$ 32,019,398	\$ 32,159,717	\$ 34,740,260	\$ 31,239,925

Five Year Expenditure to Revenue Match	FY2017/18	FY2018/19	FY2019/20	FY2020/21	FY2021/22
Expense Allocation Current Year	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (2-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (3-yr Old Funds)	\$ -	\$ 14,545	\$ -	\$ 3,121,417	\$ -
Expense Allocation Prior Fiscal Year (4-yr Old Funds)	\$ -	\$ 6,504,623	\$ 2,671,582	\$ 6,653,947	\$ 9,860,550
Expense Allocation Prior Fiscal Year (5-yr Old Funds)	\$ 2,555,287	\$ 4,795,947	\$ 2,223,093	\$ -	\$ -
Expense Allocation Greater than five Prior Fiscal years	\$ 2,421,618	\$ 1,146,573	\$ -	\$ -	\$ -
Total Annual Expenditures	\$ 4,976,905	\$ 12,461,688	\$ 4,894,675	\$ 9,775,364	\$ 9,860,550

Adopted 2022-2027 Capital Improvement Program (CIP)

	FY2022/23	FY2023/24	FY2024/25	FY2025/26	FY2026/27
EG Creek Trail - Emerald Vista to EG Florin WTL009	\$ 75,000	\$ -	\$ -	\$ -	\$ -
Elk Grove Creek Trail Gap Enclosure WTL011	\$ 125,000	\$ -	\$ -	\$ -	\$ -
Laguna Creek Trail - Crossing at SR99 WTL016	\$ 5,350	\$ -	\$ 284,000	\$ -	\$ -
Laguna Creek Trail and Bruceville Road SRTS Improvements WTL019	\$ -	\$ 189,700	\$ -	\$ -	\$ -
Whitelock Pkwy/State Route 99 Interchange Project WTR009	\$ 4,700,000	\$ -	\$ -	\$ -	\$ -
Kammerer Rd Phase 1, two-lane Ext. Lent Ranch to I-5 WTR014	\$ -	\$ -	\$ 12,274,800	\$ -	\$ -
Laguna Blvd. Right Turn Lane to W. Stockton Blvd. WTR058	\$ -	\$ 135,000	\$ 288,000	\$ 2,056,000	\$ -
Whitelock Pkwy Improvements - Big Horn Blvd. to Lotz Pkwy WTR065	\$ -	\$ 200,000	\$ -	\$ -	\$ -
Elk Grove Blvd and Bradshaw Intersection WTR071	\$ 300,000	\$ -	\$ -	\$ -	\$ -
Waterman Rd Traffic Signals - Mainline Drive & Kent Street WTR075	\$ -	\$ 90,000	\$ -	\$ -	\$ -
Grant Line Rd and Wilton Road Operational Improvements WTR091	\$ 500,000	\$ -	\$ -	\$ -	\$ -
Calvine Road Complete Streets WTR093	\$ -	\$ 200,000	\$ -	\$ -	\$ -
Citywide Traffic Signal Enhancement and Congestion Relief WTR094	\$ 17,000	\$ 104,000	\$ -	\$ -	\$ -
SR99 Northbound Auxiliary Lanes WTR095	\$ -	\$ -	\$ -	\$ -	\$ -
Lotz/Promenade Parkway WTR096	\$ 2,650,000	\$ 4,200,000	\$ -	\$ -	\$ -
Total	\$ 8,372,350	\$ 5,118,700	\$ 12,846,800	\$ 2,056,000	\$ -

Roadway Fee Schedule

Elk Grove Roadway Fee Program - First Half of FY2021-22						
First Half of FY2021-22 -- July 1, 2021 through December 31, 2021						
Land Use	Zone 1	Zone 2	Zone 3	Zone 4	Zone 5	Total
<u>Residential</u>						
Single Family	\$ 11,323	\$ 9,506	\$ 8,286	\$ 5,864	\$ 11,067	<i>per unit</i>
Single Family Age Restricted	\$ 4,387	\$ 3,766	\$ 3,481	\$ 2,752	\$ 4,313	<i>per unit</i>
Single Family TOD	\$ 10,192	\$ 8,554	\$ 7,461	\$ 5,280	\$ 9,959	<i>per unit</i>
Multi-Family	\$ 7,868	\$ 6,436	\$ 5,775	\$ 4,104	\$ 7,693	<i>per unit</i>
Multi-Family Age Restricted	\$ 4,372	\$ 3,747	\$ 3,465	\$ 2,736	\$ 4,296	<i>per unit</i>
Multi-Family TOD	\$ 5,899	\$ 4,822	\$ 4,330	\$ 3,075	\$ 5,770	<i>per unit</i>
<u>Commercial</u>						
General Commercial	\$ 10.25	\$ 7.41	\$ 7.11	\$ 3.24	\$ 9.97	<i>per square foot</i>
Commercial TOD	\$ 9.69	\$ 6.97	\$ 6.70	\$ 3.03	\$ 9.41	<i>per square foot</i>
Car Sales (new and used)	\$ 12.83	\$ 9.74	\$ 9.47	\$ 5.34	\$ 12.49	<i>per square foot</i>
<u>Office</u>						
Office	\$ 9.74	\$ 6.98	\$ 7.67	\$ 3.60	\$ 9.47	<i>per square foot</i>
Office TOD	\$ 8.74	\$ 6.27	\$ 6.89	\$ 3.23	\$ 8.52	<i>per square foot</i>
<u>Industrial</u>						
	\$ 6.98	\$ 5.58	\$ 5.54	\$ 3.84	\$ 6.82	<i>per square foot</i>
<u>Institutional</u>						
Assembly Use	\$ 6.85	\$ 5.73	\$ 4.98	\$ 3.57	\$ 6.72	<i>per square foot</i>
Day/Child Care (pre-school and adult)	\$ 25.41	\$ 21.35	\$ 18.64	\$ 13.22	\$ 24.99	<i>per square foot</i>
Private School (K-12)	\$ 9.40	\$ 7.89	\$ 6.89	\$ 4.87	\$ 9.24	<i>per square foot</i>
<u>Miscellaneous</u>						
Gas Station	\$ 13,692	\$ 10,585	\$ 10,292	\$ 6,124	\$ 13,421	<i>per fueling station</i>
Hotel/Motel	\$ 4,957	\$ 4,739	\$ 3,448	\$ 1,606	\$ 4,829	<i>per room</i>
Congregate Care Facility	\$ 0.98	\$ 0.81	\$ 0.73	\$ 0.51	\$ 0.96	<i>per square foot</i>
Health Club	\$ 6.75	\$ 5.65	\$ 4.96	\$ 3.49	\$ 6.65	<i>per square foot</i>
Library	\$ 4.69	\$ 3.94	\$ 3.42	\$ 2.38	\$ 4.59	<i>per square foot</i>

Roadway Fee Schedule (continued)

Elk Grove Roadway Fee Program - Second Half of FY2021-22						
January 1, 2022 through June 30, 2022						
Land Use	Zone 1	Zone 2	Zone 3	Zone 4	Zone 5	Total
<u>Residential</u>						
Single Family	\$ 11,247	\$ 9,443	\$ 8,230	\$ 5,825	\$ 10,993	<i>per unit</i>
Single Family Age Restricted	\$ 4,358	\$ 3,740	\$ 3,458	\$ 2,733	\$ 4,285	<i>per unit</i>
Single Family TOD	\$ 10,124	\$ 8,496	\$ 7,410	\$ 5,245	\$ 9,892	<i>per unit</i>
Multi-Family	\$ 7,815	\$ 6,393	\$ 5,736	\$ 4,076	\$ 7,642	<i>per unit</i>
Multi-Family Age Restricted	\$ 4,343	\$ 3,723	\$ 3,441	\$ 2,718	\$ 4,267	<i>per unit</i>
Multi-Family TOD	\$ 5,860	\$ 4,790	\$ 4,301	\$ 3,055	\$ 5,731	<i>per unit</i>
<u>Commercial</u>						
General Commercial	\$ 10.18	\$ 7.36	\$ 7.06	\$ 3.22	\$ 9.89	<i>per square foot</i>
Commercial TOD	\$ 9.63	\$ 6.92	\$ 6.66	\$ 3.01	\$ 9.34	<i>per square foot</i>
Car Sales (new and used)	\$ 12.75	\$ 9.68	\$ 9.41	\$ 5.31	\$ 12.41	<i>per square foot</i>
<u>Office</u>						
Office	\$ 9.68	\$ 6.93	\$ 7.61	\$ 3.58	\$ 9.41	<i>per square foot</i>
Office TOD	\$ 8.68	\$ 6.23	\$ 6.85	\$ 3.21	\$ 8.46	<i>per square foot</i>
<u>Industrial</u>						
	\$ 6.93	\$ 5.54	\$ 5.50	\$ 3.81	\$ 6.78	<i>per square foot</i>
<u>Institutional</u>						
Assembly Use	\$ 6.81	\$ 5.69	\$ 4.95	\$ 3.54	\$ 6.68	<i>per square foot</i>
Day/Child Care (pre-school and adult)	\$ 25.24	\$ 21.21	\$ 18.52	\$ 13.13	\$ 24.81	<i>per square foot</i>
Private School (K-12)	\$ 9.34	\$ 7.84	\$ 6.85	\$ 4.84	\$ 9.18	<i>per square foot</i>
<u>Miscellaneous</u>						
Gas Station	\$ 13,601	\$ 10,514	\$ 10,224	\$ 6,083	\$ 13,332	<i>per fueling station</i>
Hotel/Motel	\$ 4,924	\$ 4,707	\$ 3,426	\$ 1,596	\$ 4,797	<i>per room</i>
Congregate Care Facility	\$ 0.97	\$ 0.80	\$ 0.73	\$ 0.50	\$ 0.95	<i>per square foot</i>
Health Club	\$ 6.71	\$ 5.61	\$ 4.93	\$ 3.47	\$ 6.60	<i>per square foot</i>
Library	\$ 4.65	\$ 3.90	\$ 3.40	\$ 2.37	\$ 4.56	<i>per square foot</i>

Cosumnes Community Services District Fire Fee Program Overview

The CSD Fire Fee Program was first adopted by the City Council in 2007 on behalf of the Cosumnes Community Services District (CSD). An updated Nexus study was adopted by City Council in December 2010. The fee program boundaries include much of the CSD's jurisdiction, some of which is outside the City limits. In addition to the City, the fee program was adopted by the Sacramento County Board of Supervisors and the City of Galt on behalf of the CSD to ensure new development in the County and Galt pay their fair share of new fire facilities. The Nexus Study identified the need for new fire-related facilities including fire stations, administrative, maintenance, and training buildings, equipment, and financing costs for both new and existing facilities and equipment. The Nexus Study, using 2009 dollars, identified \$69.8 million to be included in the fee program, \$35.2 million of which was in the City of Elk Grove.

The CSD Fire Fee Program includes a 3% administrative fee which is divided equally between the CSD and the City. The CSD's half of the administrative fee is included in a separate account within the CSD Fire Fee Program Fund. The CSD Fire Fee Program Fund is a liability account with the City and funds are provided to the CSD every quarter. The City's half of the administrative fee is included in a separate account and is retained by the City to cover the administrative costs associated with this fee program.

Required Findings

1. The purpose of the fire fee program is to provide new development's share of funding for fire facilities as required at build-out of the City.
2. The reasonable relationship between the fire fee and the purpose for which it is charged is demonstrated in the *Cosumnes Community Services District Nexus Study dated January 10, 2007, effective August 23, 2010*.
3. The sources and amounts of funding anticipated for completing the fire facilities are in the *Cosumnes Community Services District Nexus Study dated January 10, 2007, effective August 23, 2010*. The source of funding existing development's share is primarily the CSD's General Fund.
4. The approximate dates for funding and constructing new facilities are shown in the CSD's 2022-2027 Capital Improvement Program. The City's administrative expenditures are ongoing in the fee program and are included in the current City Budget.

Elk Grove Fire Fee Program (Fund 710)

This citywide development impact fee program funds new development's fair share of fire protection facilities. The fee program boundaries extend beyond the City and were also adopted by Sacramento County. The administrative revenues are split with the CSD.

City's Balance, July 1, 2021	\$	8,996
<u>Revenue</u>		
Fees Collected	\$	-
Interest Earned, Market Gain/Loss	\$	(32,173)
Miscellaneous Revenue	\$	-
Total Revenue	\$	(32,173)

		<u>% Fee Funded in FY22</u>
<u>Disbursements</u>	<u>Amount</u>	
Impact Fee Administration	\$ 1,662	100%
Total	\$ 1,662	
Ending Balance, June 30, 2022	\$	(24,840)

Note: The following information is provided by the Cosumnes Community Services District. The city does not audit or verify the information provided.

	<u>Cosumnes CSD</u>
CSD Balance, July 1, 2021	\$ 8,785,311
<u>Revenue</u>	
Interest Earned	\$ 33,570
Passed through to the Cosumnes CSD	\$ 2,014,242
Miscellaneous Revenue	\$ -
Total Revenue	\$ 2,047,812

<u>Disbursements</u>	<u>Amount</u>	<u>% Fee Funded</u>
Station 77 COP Debt Service Payment	\$ 133,946	100%
Total	\$ 133,946	

CSD Ending Balance, June 30, 2022 \$ 10,699,177

<u>Planned Cosumnes CSD Projectes for FY22/23</u>	<u>Amount</u>	<u>% Fee Funded</u>
Fire Apparatus - Station 77	\$ 350,000	100%
Station 77 COP Debt Service Payment	\$ 483,269	100%
Total Planned Projects for FY22/23	\$ 833,269	

City Administration (Fund 329 sub-account 02-03)

Fund 329 includes revenues to fund the City's administrative expenses for the Eastern Elk Grove Park Fee Program, Elk Grove Fire Fee Program, and Measure A Transportation Fee Program as shown in this report. The expenses include but are not limited to fee collection and accounting. Sub-account 02-03 funds the Elk Grove Fire Fee Program administrative expenses incurred by the City.

The total administrative fee is 3% of the base fee for this fee program, which is split between the City and the CSD.

Beginning Balance, July 1, 2021	\$ 160,226
Fees Collected	\$ 28,613
Interest Earned, Market Gain/Loss	\$ (5,163)
Miscellaneous Revenue	\$ -
Total	\$ 23,450

<u>Disbursements</u>	<u>Amount</u>	<u>% Fee Funded in FY22</u>
Impact Fee Administration	\$ 21,035	33%
Total	\$ 21,035	

Ending Balance, June 30, 2022	\$ 162,641
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City of Elk Grove
FUND: 329 sub-account 02-03 CSD Fire Fee Admin
Statement of Revenues and Expenditures and Changes in Fund Balance for Last Five Fiscal Years

<u>Description</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>	<u>FY2021/22</u>
Revenues					
Fees collected by the City	\$ 29,737	\$ 32,633	\$ 24,190	\$ 31,948	\$ 28,613
Interest Earned, Market Gain/Loss	\$ 173	\$ 4,543	\$ 2,373	\$ 675	\$ (5,163)
Total Revenues	\$ 29,910	\$ 37,176	\$ 26,563	\$ 32,623	\$ 23,450
Expenditures					
Impact Fee Administration	\$ 6,827	\$ 6,981	\$ 17,371	\$ 20,731	\$ 21,035
Total Expenditures	\$ 6,827	\$ 6,981	\$ 17,371	\$ 20,731	\$ 21,035
Revenue Less Expenditures	\$ 23,083	\$ 30,195	\$ 9,192	\$ 11,892	\$ 2,415
Fund Balance, Beginning of Year	\$ 85,863	\$ 108,946	\$ 139,141	\$ 148,333	\$ 160,226
Fund Balance, End of Year	\$ 108,946	\$ 139,141	\$ 148,333	\$ 160,226	\$ 162,641
Assigned Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted Available Fund Balance	\$ 108,946	\$ 139,141	\$ 148,333	\$ 160,226	\$ 162,641

Capital Improvement Projects

<u>FY 2021-22 Projects</u>	<u>Project Amount Expended</u>	<u>Percent Funded by Impact Fees</u>	<u>Impact Fee Expenditures</u>	<u>Non-Impact Fee Expenditures</u>
Impact Fee Administration	\$ 64,357	33%	\$ 21,035	\$ 43,322
<u>FY 2020-21 Projects</u>	<u>Project Amount Expended</u>	<u>Percent Funded by Impact Fees</u>	<u>Impact Fee Expenditures</u>	<u>Non-Impact Fee Expenditures</u>
Impact Fee Administration	\$ 62,577	33%	\$ 20,731	\$ 41,846

Five Year Revenue Test Using First in First Out Method

	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>	<u>FY2021/22</u>
Available Revenue Current Year	\$ 29,910	\$ 37,176	\$ 26,563	\$ 32,623	\$ 23,450
Available Revenue Prior Fiscal Year (2-yr Old Funds)	\$ 9,632	\$ 29,910	\$ 37,176	\$ 26,563	\$ 32,623
Available Revenue Prior Fiscal Year (3-yr Old Funds)	\$ 21,858	\$ 9,632	\$ 29,910	\$ 37,176	\$ 26,563
Available Revenue Prior Fiscal Year (4-yr Old Funds)	\$ 17,576	\$ 21,858	\$ 9,632	\$ 29,910	\$ 37,176
Available Revenue Prior Fiscal Year (5-yr Old Funds)	\$ 9,794	\$ 17,576	\$ 21,858	\$ 9,632	\$ 29,910
Available Revenue Greater than five Prior Fiscal years	\$ 20,176	\$ 22,989	\$ 23,193	\$ 24,320	\$ 12,918
Total Revenue Available	\$ 108,946	\$ 139,141	\$ 148,333	\$ 160,226	\$ 162,641

Five Year Expenditure to Revenue Match

	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>	<u>FY2021/22</u>
Expense Allocation Current Year	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (2-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (3-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (4-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (5-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ 11,402
Expense Allocation Greater than five Prior Fiscal years	\$ 6,827	\$ 6,981	\$ 17,371	\$ 20,731	\$ 9,633
Total Annual Expenditures	\$ 6,827	\$ 6,981	\$ 17,371	\$ 20,731	\$ 21,035

Adopted 2022-2027 Capital Improvement Program (CIP)

	<u>FY2022/23</u>	<u>FY2023/24</u>	<u>FY2024/25</u>	<u>FY2025/26</u>	<u>FY2026/27</u>
None Programmed	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -

Fire Fee Schedule

Elk Grove Fire Fee Program - First Half of FY2021-22						
First Half of FY2021-22 -- July 1, 2021 through December 31, 2021						
Land Use	Zone 1	Zone 2	Zone 3	Zone 4	Zone 5	Total
Residential						
Single Family	\$ 2,208.32	\$ 2,155.80	\$ 2,053.82	\$ 2,132.10	\$ 2,027.04	<i>per unit</i>
Multi-Family	\$ 1,454.36	\$ 1,437.88	\$ 1,409.04	\$ 1,431.70	\$ 1,400.80	<i>per unit</i>
Age Restricted (Single/Multi-Family)	\$ 1,172.14	n/a	n/a	n/a	n/a	<i>per unit</i>
Non-Residential						
Commercial/Office	\$ 1.87	\$ 1.83	\$ 1.80	\$ 1.82	\$ 1.79	<i>per square foot</i>
Industrial	\$ 0.61	\$ 0.60	\$ 0.56	\$ 0.59	\$ 0.56	<i>per square foot</i>
Institutional						
Religious Institution	n/a	n/a	n/a	n/a	n/a	<i>exempt</i>
Day/Child Care (pre-school and adult)	\$ 1.87	\$ 1.83	\$ 1.80	\$ 1.82	\$ 1.79	<i>per square foot</i>
Private School	\$ 1.87	\$ 1.83	\$ 1.80	\$ 1.82	\$ 1.79	<i>per square foot</i>
Miscellaneous						
Hotel/Motel	\$ 1.87	\$ 1.83	\$ 1.80	\$ 1.82	\$ 1.79	<i>per square foot</i>
Congregate Care Facility	\$ 1.87	\$ 1.83	\$ 1.80	\$ 1.82	\$ 1.79	<i>per square foot</i>
Health Club	\$ 1.87	\$ 1.83	\$ 1.80	\$ 1.82	\$ 1.79	<i>per square foot</i>
Library	n/a	n/a	n/a	n/a	n/a	<i>exempt</i>

Elk Grove Fire Fee Program - Second Half of FY2021-22						
January 1, 2022 through June 30, 2022						
Land Use	Zone 1	Zone 2	Zone 3	Zone 4	Zone 5	Total
Residential						
Single Family	\$ 2,405.06	\$ 2,347.38	\$ 2,236.14	\$ 2,321.62	\$ 2,207.30	<i>per unit</i>
Multi-Family	\$ 1,583.12	\$ 1,565.60	\$ 1,534.70	\$ 1,559.42	\$ 1,525.44	<i>per unit</i>
Age Restricted (Single/Multi-Family)	\$ 1,276.18	n/a	n/a	n/a	n/a	<i>per unit</i>
Non-Residential						
Commercial/Office	\$ 2.03	\$ 1.99	\$ 1.95	\$ 1.98	\$ 1.94	<i>per square foot</i>
Industrial	\$ 0.66	\$ 0.65	\$ 0.61	\$ 0.64	\$ 0.61	<i>per square foot</i>
Institutional						
Religious Institution	n/a	n/a	n/a	n/a	n/a	<i>exempt</i>
Day/Child Care (pre-school and adult)	\$ 2.03	\$ 1.99	\$ 1.95	\$ 1.98	\$ 1.94	<i>per square foot</i>
Private School	\$ 2.03	\$ 1.99	\$ 1.95	\$ 1.98	\$ 1.94	<i>per square foot</i>
Miscellaneous						
Hotel/Motel	\$ 2.03	\$ 1.99	\$ 1.95	\$ 1.98	\$ 1.94	<i>per square foot</i>
Congregate Care Facility	\$ 2.03	\$ 1.99	\$ 1.95	\$ 1.98	\$ 1.94	<i>per square foot</i>
Health Club	\$ 2.03	\$ 1.99	\$ 1.95	\$ 1.98	\$ 1.94	<i>per square foot</i>
Library	n/a	n/a	n/a	n/a	n/a	<i>exempt</i>

Measure A Transportation Mitigation Fee Program Overview

The Measure A Transportation Mitigation Fee Program was first adopted by the City Council in 2009 on behalf of the Sacramento Transportation Authority. The Nexus Study identified the need for various regional transportation projects, including highway interchanges, traffic flow improvements, and light rail expansion. The Nexus Study, using 2006 dollars, identified \$1.4 million in costs region-wide, with 31.3% allocated to new development and which was included in the fee program, and 68.7% allocated to existing development (existing deficiency). Funding for the existing deficiencies will come from gas tax, and other local, state, and federal funding.

The City of Elk Grove Measure A Transportation Mitigation Fee Program includes an additional 2% administrative fee which is used to fund administrative costs incurred by the City. The capital portion of the Elk Grove Measure A Transportation Mitigation Fee Program Fund is received by the City and funds are provided to the Sacramento Transportation Authority every quarter.

Due to the regional nature of transportation impacts and the regional benefit of transportation improvements, it is likely that many projects utilizing Measure A Transportation Mitigation Fee Program funds collected by the City of Elk Grove will be located outside the City's boundaries. The relationship between the impacts and benefits of the development and those projects is identified in the Nexus Study.

Required Findings

1. The purpose of the Measure A fee program is to provide new development's share of funding for regional transportation improvements facilities as required at build-out of the region.
2. The reasonable relationship between the Measure A fee and the purpose for which it is charged is demonstrated in *the Sacramento Countywide Transportation Mitigation Fee Program Nexus Study dated June 7, 2006, effective April 1, 2009*.
3. The sources and amounts of funding anticipated necessary to complete the Measure A improvements are in *the Sacramento Countywide Transportation Mitigation Fee Program Nexus Study dated June 7, 2006, effective April 1, 2009*. The sources of funding for existing development's share are gas tax, and other local, state, and federal funding.
4. The approximate date for funding and constructing some new facilities is shown in the Sacramento Transportation Authority's 2009 Measure A Allocation Plan. The City's administrative expenditures are ongoing in the fee program and are included in the current City Budget.

Measure A Transportation Mitigation Fee Program – Construction (Fund 711)

This countywide development impact fee program funds new development's fair share of regional transportation facilities. The City collects the fee and passes through all capital funds to the Sacramento Transportation Authority. In addition, the City charges an additional 2% fee for administration.

Details on funds passed through to the Authority can be found in its Annual Statement of Revenues and Expenditures for the Sacramento County Transportation Mitigation Fee Program at www.sacta.org.

City's Balance, July 1, 2021	\$ 10,186	
<u>Revenue</u>		
Fees Collected	\$ -	
Interest Earned, Market Gain/Loss	\$ (32,621)	
Miscellaneous Revenue	\$ -	
Total Revenue	\$ (32,621)	
<u>Disbursements</u>	<u>Amount</u>	<u>% Fee Funded in FY22</u>
Impact Fee Administration	\$ -	100%
Total	\$ -	
Ending Balance, June 30, 2022	\$ (22,435)	

City Administration (Fund 329 sub-account 02-06)

Fund 329 includes revenues to fund the City's administrative expenses for the Eastern Elk Grove Park Fee Program, Elk Grove Fire Fee Program, and Measure A Transportation Fee Program as shown in this report. The expenses include but are not limited to fee collection and accounting. Sub-account 02-06 funds the Measure A Transportation Fee Program administrative expenses incurred by the City.

The total administrative fee is 2% of the base fee for this fee program which was recorded in Fund 711. As of March 2014, the administrative fees have been recorded in Fund 329 Sub-account 02-06.

Beginning Balance, July 1, 2021	\$ 124,628
Fees Collected	\$ 25,935
Interest Earned, Market Gain/Loss	\$ (4,017)
Miscellaneous Revenue	\$ -
Total	\$ 21,919

<u>Disbursements</u>	<u>Amount</u>	<u>% Fee Funded in FY22</u>
Impact Fee Administration	\$ 16,361	25%
Total	\$ 16,361	
Ending Balance, June 30, 2022	\$ 130,185	

City of Elk Grove
FUND: 329 sub-account 02-05 East Franklin Sp Fee Admin
Statement of Revenues and Expenditures and Changes in Fund Balance for Last Five Fiscal Years

<u>Description</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>	<u>FY2021/22</u>
Revenues					
Fees collected by the City	\$ 36,384	\$ 44,628	\$ 19,943	\$ 33,817	\$ 25,935
Interest Earned, Market Gain/Loss	\$ 211	\$ 6,212	\$ 1,956	\$ 478	\$ (4,017)
Total Revenues	\$ 36,595	\$ 50,840	\$ 21,899	\$ 34,295	\$ 21,919
Expenditures					
Impact Fee Administration	\$ 8,353	\$ 9,546	\$ 14,321	\$ 14,676	\$ 16,361
Total Expenditures	\$ 8,353	\$ 9,546	\$ 14,321	\$ 14,676	\$ 16,361
Revenue Less Expenditures	\$ 28,242	\$ 41,294	\$ 7,578	\$ 19,619	\$ 5,557
Fund Balance, Beginning of Year	\$ 27,895	\$ 56,137	\$ 97,431	\$ 105,009	\$ 124,628
Fund Balance, End of Year	\$ 56,137	\$ 97,431	\$ 105,009	\$ 124,628	\$ 130,185
Assigned Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted Available Fund Balance	\$ 56,137	\$ 97,431	\$ 105,009	\$ 124,628	\$ 130,185

Capital Improvement Projects

<u>FY 2021-22 Projects</u>	<u>Project Amount Expended</u>	<u>Percent Funded by Impact Fees</u>	<u>Impact Fee Expenditures</u>	<u>Non-Impact Fee Expenditures</u>
Impact Fee Administration	\$ 64,357	25%	\$ 16,361	\$ 47,996
<u>FY 2020-21 Projects</u>	<u>Project Amount Expended</u>	<u>Percent Funded by Impact Fees</u>	<u>Impact Fee Expenditures</u>	<u>Non-Impact Fee Expenditures</u>
Impact Fee Administration	\$ 62,577	23%	\$ 14,676	\$ 47,901

Five Year Revenue Test Using First in First Out Method

	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>	<u>FY2021/22</u>
Available Revenue Current Year	\$ 36,595	\$ 50,840	\$ 21,899	\$ 34,295	\$ 21,919
Available Revenue Prior Fiscal Year (2-yr Old Funds)	\$ 19,542	\$ 36,595	\$ 50,840	\$ 21,899	\$ 34,295
Available Revenue Prior Fiscal Year (3-yr Old Funds)	\$ -	\$ 9,996	\$ 32,270	\$ 68,434	\$ 21,899
Available Revenue Prior Fiscal Year (4-yr Old Funds)	\$ -	\$ -	\$ 9,996	\$ 32,270	\$ 52,073
Available Revenue Prior Fiscal Year (5-yr Old Funds)	\$ -	\$ -	\$ -	\$ 9,996	\$ -
Available Revenue Greater than five Prior Fiscal years	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue Available	\$ 56,137	\$ 97,431	\$ 105,009	\$ 124,628	\$ 130,185

Five Year Expenditure to Revenue Match

	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>	<u>FY2021/22</u>
Expense Allocation Current Year	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (2-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (3-yr Old Funds)	\$ 8,353	\$ 9,546	\$ 14,321	\$ -	\$ -
Expense Allocation Prior Fiscal Year (4-yr Old Funds)	\$ -	\$ -	\$ 9,996	\$ 4,680	\$ -
Expense Allocation Prior Fiscal Year (5-yr Old Funds)	\$ -	\$ -	\$ -	\$ 9,996	\$ 6,365
Expense Allocation Greater than five Prior Fiscal years	\$ -	\$ -	\$ -	\$ -	\$ 9,996
Total Annual Expenditures	\$ 8,353	\$ 9,546	\$ 14,321	\$ 14,676	\$ 16,361

Adopted 2022-2027 Capital Improvement Program (CIP)

	<u>FY2022/23</u>	<u>FY2023/24</u>	<u>FY2024/25</u>	<u>FY2025/26</u>	<u>FY2026/27</u>
None Programmed	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -

Measure Fee Schedule

Sacramento County Transportation Mitigation Fee Measure A Development Impact Fee	
Land Use	Fiscal Year 2021-22 July 1, 2021 - June 30, 2022
<u>Residential</u> - <i>per unit</i>	
Single Family	\$ 1,378 <i>per unit</i>
Single Family Age Restricted	\$ 1,103 <i>per unit</i>
Multi-Family	\$ 964 <i>per unit</i>
Multi-Family Age Restricted	\$ 825 <i>per unit</i>
<u>Non-Residential</u>	
Office	\$ 1.65 <i>per square foot</i>
Retail	\$ 2.07 <i>per square foot</i>
Industrial	\$ 1.10 <i>per square foot</i>
Hotel/Motel	\$ 799 <i>per room</i>
Extended Stay Hotel/Motel	\$ 709 <i>per room</i>
Golf Course	\$ 1,416 <i>per acre</i>
Movie Theater	\$ 2,621 <i>per screen</i>
Religious Center	\$ 1.29 <i>per square foot</i>
Hospital	\$ 2.32 <i>per square foot</i>
Service Station	\$ 1,792 <i>per fueling pump</i>
Supermarket	\$ 2.07 <i>per square foot</i>
Warehouse/Self Storage	\$ 0.35 <i>per square foot</i>
Assisted Living	\$ 397 <i>per bed</i>
Congregate Care	\$ 292 <i>per unit</i>
Child/Day Care	\$ 634 <i>per student</i>
Private School (K-12)	\$ 359 <i>per student</i>
Auto Repair/Body Shop	\$ 2.07 <i>per square foot</i>
Gym/Fitness Center	\$ 2.07 <i>per square foot</i>
Drive-through Car Wash	\$ 2.07 <i>per square foot</i>
All Other - <i>average weekday trip generation rate * normalized cost per trip</i>	\$ 144.84 <i>per average weekday trips generated</i>

Voluntary I-5 Subregional Corridor Mitigation Fee Program Overview

The Voluntary I-5 Subregional Corridor Mitigation Fee Program was first adopted by the City Council on September 13, 2017, along with the cities of Sacramento and West Sacramento, the State Department of Transportation (“CalTrans”) and the Sacramento Area Council of Government. The Nexus Study for the fee program identified the need for various regional transportation projects, including highway interchanges, traffic flow improvements, and light rail expansion. These improvements were also identified by CalTrans as necessary to the I-5 and Highway 99 corridors to accommodate future development within the region and its share of the total anticipated congestion on the State Highway System, as detailed in the Nexus Study. The Nexus Study, using 2015 dollars, identified more than \$1.5 billion in needed transportation improvements region-wide, of which \$1.3 billion was unfunded before the I-5 Subregional Corridor Mitigation Fee Program. At adoption, the final amount to be funded by new development in the cities of West Sacramento, Sacramento, and Elk Grove, was \$135 million (10%), with Elk Grove’s proportional share being \$42 million (31%). Funding for the existing deficiencies is proposed to come from future voter-approved tax measures and other local, state, and federal funding sources.

The Voluntary I-5 Subregional Corridor Mitigation Fee Program includes an additional 3% administrative fee which is used to fund administrative costs incurred by the City. The capital portion of the Voluntary I-5 Subregional Corridor Mitigation Fee Program Fund is received by the City and used by the City to fund improvements identified in the Nexus Study. The relationship between the impacts and benefits of the development and those projects is identified in the Nexus Study.

Required Findings

1. The purpose of the Voluntary I-5 Subregional Corridor Mitigation fee program is to provide new development’s share of funding for regional transportation improvements as required to mitigate its share of the total anticipated congestion on the State Highway System.
2. The reasonable relationship between the Voluntary I-5 Subregional Corridor Mitigation fee program and the purpose for which it is charged is demonstrated in *the I-5 Subregional Corridor Mitigation Program Nexus Study dated January 2016, effective November 27, 2017*.
3. The sources and amounts of funding anticipated necessary to complete the improvements are in *the Voluntary I-5 Subregional Corridor Mitigation Program Nexus Study dated January 2016, effective November 27, 2017*. The sources of funding proposed for existing development’s share is future voter-approved tax measures and other local, state, and federal funding.
4. The approximate date for funding and constructing some new facilities is shown in the Sacramento Area Council of Governments Metropolitan Transportation Plan/Sustainable Community Strategy. The City’s administrative expenditures are ongoing in the fee program and are included in the current City Budget. No activity or payment of the Voluntary I-5 Subregional Corridor Mitigation Fee has occurred as of June 30, 2022.

Voluntary I-5 Subregional Corridor Mitigation Fee Program (Fund 365)

Beginning Balance, July 1, 2021	\$ 114,674	
Fees Collected	\$ 621,496	
Interest Earned, Market Gain/Loss	\$ (23,466)	
Miscellaneous Revenue	\$ -	
Total	\$ 598,030	
<u>Disbursements</u>	<u>Amount</u>	<u>% Fee Funded in FY22</u>
Impact Fee Administration	\$ 150	100%
Total	\$ 150	
Ending Balance, June 30, 2022	\$ 712,554	

City of Elk Grove
FUND: 365 - Freeway Mitigation Fee
Statement of Revenues and Expenditures and Changes in Fund Balance for Last Five Fiscal Years

<u>Description</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>	<u>FY2021/22</u>
Revenues					
Fees collected	\$ -	\$ -	\$ 54,853	\$ 58,158	\$ 621,496
Interest Earned, Market Gain/Loss	\$ -	\$ - [1]	\$ 1,424	\$ 239	\$ (23,466)
Miscellaneous Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ -	\$ 56,277	\$ 58,397	\$ 598,030
Expenditures					
Impact Fee Administration	\$ -	\$ -	\$ -	\$ -	\$ 150
AB1600 Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 150
Revenue Less Expenditures	\$ -	\$ -	\$ 56,277	\$ 58,397	\$ 597,880
Fund Balance, Beginning of Year	\$ -	\$ -	\$ -	\$ 56,277	\$ 114,674
Fund Balance, End of Year	\$ -	\$ -	\$ 56,277	\$ 114,674	\$ 712,554
Assigned Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted Available Fund Balance	\$ -	\$ -	\$ 56,277	\$ 114,674	\$ 712,554

[1] Prior Year Adjustment

Capital Improvement Projects

<u>FY 2021-22 Projects</u>	<u>Project Amount Expended</u>	<u>Percent Funded by Impact Fees</u>	<u>Impact Fee Expenditures</u>	<u>Non-Impact Fee Expenditures</u>
Impact Fee Administration	\$ 150	100%	\$ 150	\$ -
Total	\$ 150		\$ 150	\$ -
<u>FY 2020-21 Projects</u>	<u>Project Amount Expended</u>	<u>Percent Funded by Impact Fees</u>	<u>Impact Fee Expenditures</u>	<u>Non-Impact Fee Expenditures</u>
Impact Fee Administration	\$ -	100%	\$ -	\$ -
Total	\$ -		\$ -	\$ -

Five Year Revenue Test Using First in First Out Method

	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020-21</u>	<u>FY2021-22</u>
Available Revenue Current Year	\$ -	\$ -	\$ 56,277	\$ 58,397	\$ 598,030
Available Revenue Prior Fiscal Year (2-yr Old Funds)	\$ -	\$ -	\$ -	\$ 56,277	\$ 58,397
Available Revenue Prior Fiscal Year (3-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ 56,126
Available Revenue Prior Fiscal Year (4-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Available Revenue Prior Fiscal Year (5-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Available Revenue Greater than five Prior Fiscal years	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue Available	\$ -	\$ -	\$ 56,277	\$ 114,674	\$ 712,554

Five Year Expenditure to Revenue Match

	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020-21</u>	<u>FY2021-22</u>
Expense Allocation Current Year	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (2-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (3-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ 150
Expense Allocation Prior Fiscal Year (4-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (5-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Greater than five Prior Fiscal years	\$ -	\$ -	\$ -	\$ -	\$ -
Total Annual Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 150

Adopted 2022-2027 Capital Improvement Program (CIP)

	<u>FY2022/23</u>	<u>FY2023/24</u>	<u>FY2024/25</u>	<u>FY2025/26</u>	<u>FY2026/27</u>
None Programmed	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -

I-5 Subregional Corridor Mitigation Fee Schedule

I-5 Subregional Corridor Mitigation Fee	
Land Use	Fiscal Year 2021-22 July 1, 2021 - June 30, 2022
<u>Residential</u>	
Single Family	\$ 3,379.35 <i>per unit</i>
Single Family Age Restricted	\$ 1,317.64 <i>per unit</i>
Single Family TOD	\$ 3,040.62 <i>per unit</i>
Multi-Family	\$ 2,094.45 <i>per unit</i>
Multi-Family Age Restricted	\$ 1,081.66 <i>per unit</i>
Multi-Family TOD	\$ 1,553.62 <i>per unit</i>
<u>Non-Residential</u>	
Commercial	\$ 1.147 <i>per square foot</i>
Commercial TOD	\$ 1.083 <i>per square foot</i>
Car Sales	\$ 0.845 <i>per square foot</i>
Office	\$ 0.778 <i>per square foot</i>
Office TOD	\$ 0.709 <i>per square foot</i>
Industrial	\$ 0.540 <i>per square foot</i>
Assembly	\$ 0.067 <i>per square foot</i>
Day Care/Child Care	\$ 0.202 <i>per square foot</i>
Private School	\$ 0.067 <i>per square foot</i>
Congregate Care Facility	\$ 101.62 <i>per bed</i>
Health Club	\$ 0.540 <i>per square foot</i>
Library	\$ 0.168 <i>per square foot</i>
Gas Station	\$ 1,182.15 <i>per fuel position</i>
Hotel/Motel	\$ 303.72 <i>per room</i>

Stonelake Park Fee Program Overview

The Stonelake Park Fee Program is a fee program inherited by the City. The last update occurred in 2001. There was a minor amendment to the timing of the annual inflation adjustment by the City Council in 2004. There have been no changes to the fee program rates since 2001 other than the annual inflation adjustment.

This fee program was originally adopted by the Sacramento County Board of Supervisors on behalf of the Cosumnes Community Services District (CSD). This is a plan area fee program and as such, only includes a portion of the City – the Laguna Stonelake development area.

The Nexus Study identified the need for new parks, a trail, and a fair share of a community center. The Nexus Study, using 2001 dollars, identified \$3.1 million to be included in the fee program to be 100% funded by new development. The 4% administrative component costs are in addition to the \$3.1 million and are included in a separate account within the Stonelake Park Fee Program Fund. The Stonelake Park Fee Program Fund is received by the City and funds are provided to the CSD every quarter.

Required Findings

1. The purpose of the park fee program is to provide new development's share of funding for park facilities as required at the build-out of the Laguna Stonelake development area.
2. The reasonable relationship between the park fee and the purpose for which it is charged is demonstrated in *the Laguna Stonelake Public Facilities Financing Plan Development Impact Fee Program Update dated July 31, 2007*.
3. The sources and amounts of funding anticipated completing the park facilities are in *the Laguna Stonelake Public Facilities Financing Plan Development Impact Fee Program Update dated July 31, 2007*.

Stonelake Park Fee (Fund 717)

This plan area development impact fee program funds new development's fair share of park and recreational facilities to serve the Stonelake area.

City's Balance, July 1, 2021	\$	0
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Revenue

Fees Collected	\$	0
Interest Earned, Market Gain/Loss	\$	0
Prior Period Adjustment	\$	0
Total Revenue	\$	0

<u>Disbursements</u>	<u>Amount</u>	<u>% Fee Funded in FY22</u>
Impact Fee Administration	\$ 0	100%
Total	\$ 0	

Ending Balance, June 30, 2022	\$	0
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Note: The following information is provided by the Cosumnes Community Services district. The city does not audit or verify the information provided.

		<u>Cosumnes CSD</u>
CSD Balance, July 1, 2021	\$	3,260

Revenue

Interest Earned	\$	16
Passed through to the Cosumnes CSD	\$	-
Miscellaneous Revenue	\$	-
Total Revenue	\$	16

<u>Disbursements</u>	<u>Amount</u>	<u>% Fee Funded</u>
No Project Disbursements	\$ -	100%
Total	\$ -	

CSD Ending Balance, June 30, 2022	\$	3,276
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<u>Planned Cosumnes CSD Projectes for FY22/23</u>	<u>Amount</u>	<u>% Fee Funded</u>
No Projects Programmed	\$ -	

Stonelake Park Fee Schedule

Stonelake Park Fee				
Land Use	First Half of FY2021-22		Second Half of FY2021-22	
	July 1, 2021 through December 31, 2021		January 1, 2022 through June 30, 2022	
<u>Residential</u>				
Single Family - <i>per unit</i>	\$	3,508	\$	3,820
Multi-Family - <i>per acre</i>	\$	41,052	\$	44,700
<u>Non-Residential</u>				
Commercial - <i>per acre</i>	\$	8,772	\$	9,552
Office - <i>per acre</i>	\$	10,527	\$	11,463
Industrial - <i>per acre</i>	\$	12,280	\$	13,372

The January 1, 2022 rate increase was 8.89% and reflected the combined average of the October 2020 to October 2021 Engineering News Record – Construction Cost Index (ENR-CCI) San Francisco index and the ENR-CCI “20-City” index.

Lakeside and Laguna West Park Fee Program Overview

The Lakeside and Laguna West Park Fee Program is a fee program that the City inherited. The last update occurred in 1994. This fee program was originally adopted by the Sacramento County Board of Supervisors on behalf of the Cosumnes Community Services District (CSD). This is a plan area fee program and as such, only includes a portion of the City – the Lakeside and Laguna West development areas. This is one fee program with two benefit areas and two separate funds.

The Nexus Study identified the need for new parks and a fair share of a community center. The Nexus Study, using 1994 dollars, identified approximately \$1.6 million in construction costs. The fee program included approximately \$1.1 million of those costs with the remainder to be funded by the Community Facilities District for that area. The \$20 per permit administrative component cost is over and above the fee program construction cost and is included in separate accounts within the Lakeside and Laguna West Park Fee Program Funds. These funds are received by the City and funds are provided to the CSD every quarter.

Required Findings

1. The purpose of the park fee program is to provide new development's share of funding for park facilities as required at the build-out of the Lakeside and Laguna West development areas.
2. The reasonable relationship between the park fee and the purpose for which it is charged is demonstrated in *the Laguna West / Lakeside Park Development Fee Analysis dated 1994*.
3. The sources and amounts of funding anticipated to complete the park facilities are in *the Laguna West / Lakeside Park Development Fee Analysis dated 1994*.
4. The CSD is responsible for determining the projects for construction in these areas.

Lakeside Park Fee Program (Fund 704)

This plan area development impact fee program funds new development's fair share of park and recreational facilities to serve the Lakeside area.

City's Balance, July 1, 2021	\$	-
 <u>Revenue</u>		
Fees Collected	\$	-
Interest Earned, Market Gain/Loss	\$	-
Miscellaneous Revenue	\$	-
Total Revenue	\$	-

	<u>Amount</u>	<u>% Fee Funded in FY22</u>
<u>Disbursements</u>		
Impact Fee Administration	\$ -	100%
Total	\$ -	
 Ending Balance, June 30, 2022		
	\$	-

Note: The CSD no longer administers the Lakeside Park Fee program and has no financials to provide.

Lakeside Park Fee Schedule (*Effective December 15, 2003 through Current*)

Lakeside Park Fee	
Land Use	Total Fee
<u>Residential</u>	
Single Family	\$247/unit + \$20/permit
Multi-Family	\$124/unit + \$20/permit
<u>Non-Residential</u>	
Commercial - <i>per acre</i>	\$0.05/square foot + \$20/permit
Office - <i>per acre</i>	
Industrial - <i>per acre</i>	

Laguna West Park Fee Program (Fund 715)

The plan area development impact fee program funds new development's fair share of park and recreational facilities to serve the Laguna West area.

City's Balance, July 1, 2021	\$	16	
 <u>Revenue</u>			
Fees Collected	\$	-	
Interest Earned, Market Gain/Loss	\$	(21)	
Prior Period Adjustment	\$	626	
Total Revenue	\$	605	
<u>Disbursements</u>	<u>Amount</u>		<u>% Fee Funded in FY22</u>
Impact Fee Administration	\$	0	100%
Total	\$	0	
Ending Balance, June 30, 2022	\$	621	

Note: The following information is provided by the Cosumnes Community Services district. The city does not audit or verify the information provided.

	Cosumnes CSD	
CSD Balance, July 1, 2021	\$ 132,950	
<u>Revenue</u>		
Interest Earned	\$ 373	
Passed through to the Cosumnes CSD	\$ -	
Miscellaneous Revenue	\$ -	
Total Revenue	\$ 373	
<u>Disbursements</u>	<u>Amount</u>	<u>% Fee Funded</u>
No Project Disbursements	\$ -	100%
Total	\$ -	
CSD Ending Balance, June 30, 2022	\$ 133,323	
<u>Planned Cosumnes CSD Projectes for FY22/23</u>	<u>Amount</u>	<u>% Fee Funded</u>
No Projects Programmed	\$ -	

Laguna West Park Fee Schedule

Laguna West Park Fee	
Land Use	Total Fee
<u>Residential</u>	
Single Family	\$169/unit + \$20/permit
Multi-Family	\$85/unit + \$20/permit
<u>Non-Residential</u>	
Commercial - <i>per acre</i>	\$0.02/square foot + \$20/permit
Office - <i>per acre</i>	
Industrial - <i>per acre</i>	

Laguna Ridge Park Fee Program Overview

The Laguna Ridge Park Fee Program was first adopted by the City Council in 2007. The fee program was updated in March of 2019 and went into effect in June 2019. The updated fee program includes a 4% administrative fee which is included in a separate account within the Laguna Ridge Park Fee Program Fund. This is a plan area fee program and as such, only includes a portion of the City – the Laguna Ridge Specific Plan Area and the Lent Ranch Specific Plan Area.

The 2019 Nexus Study identifies the need for additional Civic Center community park facilities, including a community center, aquatics center, pedestrian trails and landscaping, and an updated fair share contribution toward a sports park (Bartholomew Sports Park). The estimated cost of the new facilities, including 36.8 acres of the 44.8-acre community park, along with financing costs for the nature-open space center, were included in the Nexus Study and totaled \$87.3 million in 2018 dollars. However, the allocation between existing and future development – and a \$30 million contribution from existing development – meant that only \$12.9 million was included in the fee program as future development's allocated cost. The City's current policy is to identify 15% of the base fee collected and distribute that portion to the Cosumnes Community Services District as reimbursement for the Bartholomew Sports Park.

Required Findings

1. The purpose of the park fee program is to provide new development's share of funding for park facilities as listed in the Nexus Study.
2. The reasonable relationship between the park fee and the purpose for which it is charged is demonstrated in the *City of Elk Grove Laguna Ridge Park Fee Program Nexus Study dated March 12, 2019, effective June 10, 2019*.
3. The sources and amounts of funding anticipated necessary to complete the park facilities are in the *City of Elk Grove Laguna Ridge Park Fee Program Nexus Study dated March 12, 2019, effective June 10, 2019*.
4. Administrative expenditures are ongoing in the fee program and are included in the current budget.

Laguna Ridge Park Fee (Fund 360)

This plan area development impact fee program funds new development's fair share of the Civic Center Park (now known as District 56) to serve the Laguna Ridge area and provides a fair share contribution toward the Bartholomew Sports Park located in East Franklin.

Beginning Balance, July 1, 2021	\$ 49,667
Fees Collected	\$ 323,161
Interest Earned, Market Gain/Loss	\$ (10,601)
Miscellaneous Revenue	\$ 809
Total	\$ 313,369

<u>Disbursements</u>	<u>Amount</u>	<u>% Fee Funded in FY22</u>
Impact Fee Administration	\$ 10,780	100%
Bartholomew Park Reimbursement	\$ 46,612	100%
Total	\$ 57,392	
Ending Balance, June 30, 2022	\$ 305,644	

City of Elk Grove
FUND: 360 - Laguna Ridge Park Fee
Statement of Revenues and Expenditures and Changes in Fund Balance for Last Five Fiscal Years

<u>Description</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>	<u>FY2021/22</u>
Revenues					
Fees collected	\$ 668,748	\$ 580,083	\$ 695,706	\$ 589,243	\$ 323,161
Interest Earned, Market Gain/Loss	\$ 22,161	\$ 329,346	\$ (25,436)	\$ 2,254	\$ (10,601)
Miscellaneous Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ 809
Total Revenues	\$ 690,908	\$ 909,429	\$ 670,270	\$ 591,497	\$ 313,369
Expenditures					
Impact Fee Administration	\$ 89,534	\$ 83,664	\$ 15,068	\$ 10,044	\$ 10,780
Bartholomew Park Reimbursement	\$ -	\$ 108,850	\$ -	\$ 185,328	\$ 46,612
AB1600 Expenditures	\$ 73,546	\$ 6,012,132	\$ 3,987,868	\$ -	\$ -
Total Expenditures	\$ 163,080	\$ 6,204,646	\$ 4,002,937	\$ 195,372	\$ 57,392
Revenue Less Expenditures	\$ 527,828	\$ (5,295,217)	\$ (3,332,667)	\$ 396,125	\$ 255,978
Fund Balance, Beginning of Year	\$ 7,753,597	\$ 8,281,426	\$ 2,986,209	\$ (346,458)	\$ 49,667
Fund Balance, End of Year	\$ 8,281,426	\$ 2,986,209	\$ (346,458)	\$ 49,667	\$ 305,644
Adjustment for Balance Sheet Activity	\$ -	\$ -	\$ 346,458	\$ -	\$ -
Adjusted Available Fund Balance	\$ 8,281,426	\$ 2,986,209	\$ (0)	\$ 49,667	\$ 305,644

Capital Improvement Projects

<u>FY 2021-22 Projects</u>	<u>Project Amount Expended</u>	<u>Percent Funded by Impact Fees</u>	<u>Impact Fee Expenditures</u>	<u>Non-Impact Fee Expenditures</u>
Impact Fee Administration	\$ 10,780	100%	\$ 10,780	\$ -
Bartholomew Park Reimbursement	\$ 46,612	100%	\$ 46,612	\$ -
Total	\$ 57,392		\$ 57,392	

<u>FY 2020-21 Projects</u>	<u>Project Amount Expended</u>	<u>Percent Funded by Impact Fees</u>	<u>Impact Fee Expenditures</u>	<u>Non-Impact Fee Expenditures</u>
Impact Fee Administration	\$ 10,044	100%	\$ 10,044	\$ -
Bartholomew Park Reimbursement	\$ 185,328	100%	\$ 185,328	\$ -
Total	\$ 195,372		\$ 195,372	

Five Year Revenue Test Using First in First Out Method

	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>	<u>FY2021/22</u>
Available Revenue Current Year	\$ 690,908	\$ 909,429	\$ -	\$ 49,667	\$ 255,978
Available Revenue Prior Fiscal Year (2-yr Old Funds)	\$ 573,914	\$ 690,908	\$ -	\$ -	\$ 49,667
Available Revenue Prior Fiscal Year (3-yr Old Funds)	\$ 1,938,671	\$ 573,914	\$ -	\$ -	\$ -
Available Revenue Prior Fiscal Year (4-yr Old Funds)	\$ 1,477,754	\$ 811,958	\$ -	\$ -	\$ -
Available Revenue Prior Fiscal Year (5-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Available Revenue Greater than five Prior Fiscal years	\$ 3,600,179	\$ -	\$ -	\$ -	\$ -
Total Revenue Available	\$ 8,281,426	\$ 2,986,209	\$ (0)	\$ 49,667	\$ 305,644

Five Year Expenditure to Revenue Match

	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>	<u>FY2021/22</u>
Expense Allocation Current Year	\$ -	\$ -	\$ 1,016,728	\$ 195,372	\$ 7,725
Expense Allocation Prior Fiscal Year (2-yr Old Funds)	\$ -	\$ -	\$ 909,429	\$ -	\$ 49,667
Expense Allocation Prior Fiscal Year (3-yr Old Funds)	\$ -	\$ -	\$ 690,908	\$ -	\$ -
Expense Allocation Prior Fiscal Year (4-yr Old Funds)	\$ -	\$ 1,126,713	\$ 573,914	\$ -	\$ -
Expense Allocation Prior Fiscal Year (5-yr Old Funds)	\$ -	\$ 1,477,754	\$ 811,958	\$ -	\$ -
Expense Allocation Greater than five Prior Fiscal years	\$ 163,080	\$ 3,600,179	\$ -	\$ -	\$ -
Total Annual Expenditures	\$ 163,080	\$ 6,204,646	\$ 4,002,937	\$ 195,372	\$ 57,392

Adopted 2022-2027 Capital Improvement Program (CIP)

	<u>FY2022/23</u>	<u>FY2023/24</u>	<u>FY2024/25</u>	<u>FY2025/26</u>	<u>FY2026/27</u>
None Programmed	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -

Laguna Ridge Park Fee Schedule

Laguna Ridge Park Fee				
Land Use	<u>First Half of FY2021-22</u>		<u>Second Half of FY2021-22</u>	
	July 1, 2021 through December 31, 2021		January 1, 2022 through June 30, 2022	
<u>Residential</u> - <i>per unit</i>				
Single Family	\$	4,278	\$	4,658
Multi-Family	\$	2,890	\$	3,147
Age-Restricted (single family)	\$	2,389	\$	2,601
Age-Restricted (multi-family)	\$	1,670	\$	1,819
<u>Non-Residential</u> - <i>per square foot</i>				
Commercial	\$	0.29	\$	0.31
Office	\$	0.47	\$	0.51
Industrial	\$	0.09	\$	0.10

The January 1, 2022 rate increase was 8.89% and reflected the combined average of the October 2020 to October 2021 Engineering News Record – Construction Cost Index (ENR-CCI) San Francisco index and the ENR-CCI “20-City” index.

East Franklin Fee Program Overview (three fee components)

The East Franklin Fee Program was first adopted in 2001 under the name Laguna South Fee Program. The fee program was updated numerous times between 2002 and 2005. The remaining four fee components to what is now called the East Franklin Fee Program were updated in 2005 and updates since then have only included the annual inflation adjustment. This is a plan area fee program and as such, only includes a portion of the City – the East Franklin Specific Plan area. Each of the four components to this fee program and an overview of each are provided below.

1. East Franklin Fee Program – Park Facilities (Fund 707)

The City adopted this fee program component on behalf of the Cosumnes Community Services District (CSD). The 2005 Park Fee Nexus Study identified the need for new park facilities, trails, the Ehrhardt House Restoration, a community center, and a fair share contribution toward the Bartholomew Sports Park, including financing for the latter. The Nexus Study, using 2005 dollars, identified \$40.4 million in costs, with \$14 million in remaining facilities to be included in the fee program (there were also existing fee funds available). Existing development's share of the cost (the existing deficiency) must be funded with CSD in-lieu fees for park land, lighting, and landscape district funds, or CSD other funding sources.

The East Franklin Park Fee Program includes an administrative fee built into the base fee for the CSD and a 2% administrative fee to the City. The Park Fee Program Fund is received by the City and funds are provided to the CSD every quarter. The City's 2% administrative fee is included in a separate account and is retained by the City to cover the administrative costs associated with the fee program.

Required Findings

1. The purpose of the park fee component of the East Franklin Fee Program is to provide new development's share of funding for park facilities as required at build-out of the East Franklin Specific Plan area.
2. The reasonable relationship between the park fee and the purpose for which it is charged is demonstrated in the *City of Elk Grove East Franklin Park Fee Update Nexus Study dated April 4, 2005, effective March 23, 2005*.
3. The sources and amounts of funding anticipated completing the park facilities are in the *City of Elk Grove East Franklin Park Fee Update Nexus Study dated April 4, 2005, effective March 23, 2005* (shown in 2005 dollars). The sources of funding existing development's share are CSD in-lieu fees for park land, lighting and landscape district funds, and/or CSD other funding sources.
4. The approximate dates for funding and constructing new park facilities are currently outlined in the CSD's 2022-2027 Capital Improvement Program.

City's Balance, July 1, 2021	\$	7,839
<u>Revenue</u>		
Fees Collected	\$	-
Interest Earned, Market Gain/Loss	\$	(8,112)
Miscellaneous Revenue	\$	-
Total Revenue	\$	(8,112)

		<u>% Fee Funded in FY22</u>
<u>Disbursements</u>	<u>Amount</u>	
Impact Fee Administration	\$ 3	100%
Total	\$ 3	
Ending Balance, June 30, 2022	\$	(276)

Note: The following information is provided by the Cosumnes Community Services district. The city does not audit or verify the information provided.

	<u>Cosumnes CSD</u>
CSD Balance, July 1, 2021	\$ 6,316,766
<u>Revenue</u>	
Interest Earned	\$ 27,675
Passed through to the Cosumnes CSD	\$ 10,550
Miscellaneous Revenue	\$ -
Total Revenue	\$ 38,225

<u>Disbursements</u>	<u>Amount</u>	<u>% Fee Funded</u>
Morse Park Community Center	\$ 145,230	25%
Elk Grove Park Land	\$ 920,970	78%
Total	\$ 1,066,200	

CSD Ending Balance, June 30, 2022 \$ 5,288,791

<u>Planned Cosumnes CSD Projectes for FY22/23</u>	<u>Amount</u>	<u>% Fee Funded</u>
Morse Park Community Center	\$ 1,500,000	25%

2. East Franklin Fee Program – Landscape Corridor (Fund 324)

The 2005 Nexus Study identified the need for new landscape corridors. The estimated cost of these new facilities was included in the Nexus Study and totaled \$18.6 million in 2003 dollars, which were escalated by inflation factors for the 2005 Nexus Study and have since been escalated by the annual inflation adjustment. The Nexus Study identified new development's share of these costs at 100%. This has been a reimbursement, or "equalization" fee program (developers build the corridors and obtain reimbursements from the fee program). There is a 3% administrative component included with this portion of the fee program. Due to accrual of a fund balance adequate to fund required drainage infrastructure as defined in the *East Franklin Landscape Corridor and Supplemental Drainage Fee Program Nexus Study dated April 7, 2005, effective June 27, 2005*, the City ceased collection of this fee beginning Fiscal Year 2010-2012.

Required Findings

1. The purpose of the landscape corridor fee component of the East Franklin Fee Program is to provide new development's share of funding for these facilities as required at build-out of the East Franklin Specific Plan area.
2. The reasonable relationship between the landscape corridor fee and the purpose for which it is charged is demonstrated in the *East Franklin Landscape Corridor and Supplemental Drainage Fee Program Nexus Study dated April 7, 2005, effective June 27, 2005*.
3. The sources and amounts of funding anticipated completing the landscape corridors are in the *East Franklin Landscape Corridor and Supplemental Drainage Fee Program Nexus Study dated April 7, 2005, effective June 27, 2005*.
4. The approximate dates for funding and constructing new landscape corridor facilities are currently outlined in the City's 2022-2027 Capital Improvement Program.

This plan area development impact fee program component funds landscape corridor facilities serving this area.

Beginning Balance, July 1, 2021	\$ 6,516,371
Fees Collected	\$ -
Interest Earned, Market Gain/Loss	\$ (271,694)
Miscellaneous Revenue	\$ -
Total	\$ (271,694)

<u>Disbursements</u>	<u>Amount</u>	<u>% Fee Funded in FY22</u>
Impact Fee Administration	\$ 5,295	100%
Shed A Channel Landscape WFL007	\$ 6,000	100%
Total	\$ 11,295	

Ending Balance, June 30, 2022 \$ 6,233,383

<u>Planned Projects for Fiscal Year 2022/23</u>	<u>Amount</u>	<u>% Fee Funded in FY22</u>
Whitelock Pkwy - Shed B Tree Planting WFL001	\$ 3,128,606	0%

City of Elk Grove
FUND: 324 - E. Franklin Landscape Corridor Fee
Statement of Revenues and Expenditures and Changes in Fund Balance for Last Five Fiscal Years

<u>Description</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>	<u>FY2021/22</u>
Revenues					
Fees collected	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Earned, Market Gain/Loss	\$ 2,458	\$ 122,407 [1]	\$ 244,489	\$ 24,554	\$ (271,694)
Miscellaneous Reimbursement	\$ -	\$ -	\$ 13,327	\$ 4,031	\$ -
Total Revenues	\$ 2,458	\$ 122,407	\$ 257,816	\$ 28,585	\$ (271,694)
Expenditures					
Impact Fee Administration	\$ 16,164	\$ 9,025	\$ 6,838	\$ 13,067	\$ 5,295
Interfund Loan Repayment (Interest)	\$ -	\$ -	\$ -	\$ -	\$ -
AB1600 Expenditures	\$ 232,641	\$ 385,078	\$ 85,836	\$ 427,231	\$ 6,000
Total Expenditures	\$ 248,804	\$ 394,103	\$ 92,675	\$ 440,298	\$ 11,295
Revenue Less Expenditures	\$ (246,346)	\$ (271,695)	\$ 165,141	\$ (411,714)	\$ (282,989)
Fund Balance, Beginning of Year	\$ 7,280,986	\$ 7,034,639	\$ 6,762,944	\$ 6,928,085	\$ 6,516,371
Fund Balance, End of Year	\$ 7,034,639	\$ 6,762,944	\$ 6,928,085	\$ 6,516,371	\$ 6,233,383
Assigned Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Available Fund Balance	\$ 7,034,639	\$ 6,762,944	\$ 6,928,085	\$ 6,516,371	\$ 6,233,383

Capital Improvement Projects

FY 2021-22 Projects

	Project Amount Expended	Percent Funded by Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
Impact Fee Administration	\$ 5,295	100%	\$ 5,295	\$ -
Shed A Channel Landscape WFL007	\$ 6,000	100%	\$ 6,000	\$ -
Total	\$ 11,295	100%	\$ 11,295	\$ -

FY 2020-21 Projects

	Project Amount Expended	Percent Funded by Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
Impact Fee Administration	\$ 13,067	100%	\$ 13,067	\$ -
Whitelock Ch B Tree Plant WFL001	\$ 4,248	100%	\$ 4,248	\$ -
SCWA Frontage Landscaping WFL003	\$ 370	100%	\$ 370	\$ -
Shed A Channel Landscape WFL007	\$ 422,614	100%	\$ 422,614	\$ -
Total	\$ 440,298	100%	\$ 440,298	\$ -

Five Year Revenue Test Using First in First Out Method

	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>	<u>FY2021/22</u>
Available Revenue Current Year	\$ 2,458	\$ 122,407	\$ 257,816	\$ 28,585	\$ -
Available Revenue Prior Fiscal Year (2-yr Old Funds)	\$ -	\$ 2,458	\$ 122,407	\$ 257,816	\$ 28,585
Available Revenue Prior Fiscal Year (3-yr Old Funds)	\$ 121,373	\$ -	\$ 2,458	\$ 122,407	\$ 257,816
Available Revenue Prior Fiscal Year (4-yr Old Funds)	\$ 103,083	\$ 121,373	\$ -	\$ 2,458	\$ 122,407
Available Revenue Prior Fiscal Year (5-yr Old Funds)	\$ -	\$ 103,083	\$ 121,373	\$ -	\$ 2,458
Available Revenue Greater than five Prior Fiscal years	\$ 6,807,725	\$ 6,413,623	\$ 6,424,031	\$ 6,105,106	\$ 5,822,117
Total Revenue Available	\$ 7,034,639	\$ 6,762,944	\$ 6,928,085	\$ 6,516,371	\$ 6,233,383

Five Year Expenditure to Revenue Match

	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>	<u>FY2021/22</u>
Expense Allocation Current Year	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (2-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (3-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (4-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ 8,837
Expense Allocation Prior Fiscal Year (5-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ 2,458
Expense Allocation Greater than five Prior Fiscal years	\$ 248,804	\$ 394,103	\$ 92,675	\$ 440,298	\$ -
Total Annual Expenditures	\$ 248,804	\$ 394,103	\$ 92,675	\$ 440,298	\$ 11,295

Adopted 2022-2027 Capital Improvement Program (CIP)

	<u>FY2022/23</u>	<u>FY2023/24</u>	<u>FY2024/25</u>	<u>FY2025/26</u>	<u>FY2026/27</u>
Whitelock Pkwy - Shed B Tree Planting WFL001	\$ 3,128,606	\$ 123,000	\$ 1,189,000	\$ -	\$ -
Total	\$ 3,128,606	\$ 123,000	\$ 1,189,000	\$ -	\$ -

3. East Franklin Fee Program – Administration (Fund 326)

The 2005 Nexus Studies (one Nexus Study for the Park Fee component and another Nexus Study for the Landscape Corridor and Supplemental Drainage Fee components) identified the need for fee program administration. The estimated cost is 2% of the fees collected in the Park Fee component and 3% of the Landscape Corridor and Supplemental Drainage Fee components.

Required Findings

1. The purpose of the administration fee component of the East Franklin Fee Program is to provide new development's share of funding for fee program administration, including fee collection, fee updates, annual reporting, etc.
2. The reasonable relationship between the administrative fee and the purpose for which it is charged is demonstrated in the *City of Elk Grove East Franklin Park Fee Update Nexus Study dated April 4, 2005, effective March 23, 2005* and in the *East Franklin Landscape Corridor and Supplemental Drainage Fee Program Nexus Study dated April 7, 2005, effective June 27, 2005*.
3. The sources and amounts of funding anticipated to complete administration of the fee program are in the *City of Elk Grove East Franklin Park Fee Update Nexus Study dated April 4, 2005, effective March 23, 2005* and in the *East Franklin Landscape Corridor and Supplemental Drainage Fee Program Nexus Study dated April 7, 2005, effective June 27, 2005*.
4. Administrative expenditures are ongoing in the fee program and are included in the current Budget.

Beginning Balance, July 1, 2021	\$ 360,661
Fees Collected	\$ -
Interest Earned, Market Gain/Loss	\$ 63,610
Miscellaneous Revenue	<u>\$ 12,803</u>
Total	<u>\$ 76,413</u>

<u>Disbursements</u>	<u>Amount</u>	<u>% Fee Funded in FY22</u>
Impact Fee Administration	<u>\$ 4,807</u>	<u>100%</u>
Total	<u>\$ 4,807</u>	

Ending Balance, June 30, 2022	\$ 432,267
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City of Elk Grove
FUND: 326 - E. Franklin Admin Fee
Statement of Revenues and Expenditures and Changes in Fund Balance for Last Five Fiscal Years

<u>Description</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>	<u>FY2021/22</u>
Revenues					
Fees collected [1]	\$ 1,909	\$ -	\$ -	\$ -	\$ -
Interest Earned, Market Gain/Loss	\$ 14,776	\$ 178,587 [1]	\$ 16,223	\$ (11,530)	\$ 63,610
Other revenues	\$ -	\$ 1,632 [1]	\$ 57	\$ -	\$ 12,803
Total Revenues	\$ 16,685	\$ 180,219	\$ 16,280	\$ (11,530)	\$ 76,413
Expenditures					
Impact Fee Administration	\$ 6,038	\$ 25,779	\$ 14,857	\$ 45,624	\$ 4,807
AB1600 Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 6,038	\$ 25,779	\$ 14,857	\$ 45,624	\$ 4,807
Revenue Less Expenditures	\$ 10,647	\$ 154,440	\$ 1,424	\$ (57,154)	\$ 71,606
Fund Balance, Beginning of Year	\$ 251,304	\$ 261,951	\$ 416,391	\$ 417,815	\$ 360,661
Fund Balance, End of Year	\$ 261,951	\$ 416,391	\$ 417,815	\$ 360,661	\$ 432,267
Assigned Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Available Fund Balance	\$ 261,951	\$ 416,391	\$ 417,815	\$ 360,661	\$ 432,267

[1] Prior Year Adjustment

Capital Improvement Projects

FY 2020-21 Projects

	<u>Project Amount</u>	<u>Percent Funded</u>	<u>Impact Fee</u>	<u>Non-Impact Fee</u>
	<u>Expended</u>	<u>by Impact Fees</u>	<u>Expenditures</u>	<u>Expenditures</u>
Impact Fee Administration	\$ 4,807	100%	\$ 4,807	\$ -

FY 2020-21 Projects

	<u>Project Amount</u>	<u>Percent Funded</u>	<u>Impact Fee</u>	<u>Non-Impact Fee</u>
	<u>Expended</u>	<u>by Impact Fees</u>	<u>Expenditures</u>	<u>Expenditures</u>
Impact Fee Administration	\$ 45,624	100%	\$ 45,624	\$ -

Five Year Revenue Test Using First in First Out Method

	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>	<u>FY2021/22</u>
Available Revenue Current Year	\$ 16,685	\$ 180,219	\$ 16,280	\$ -	\$ 76,413
Available Revenue Prior Fiscal Year (2-yr Old Funds)	\$ 65,266	\$ 16,685	\$ 180,219	\$ 16,280	\$ -
Available Revenue Prior Fiscal Year (3-yr Old Funds)	\$ 67,030	\$ 65,266	\$ 16,685	\$ 180,219	\$ 16,280
Available Revenue Prior Fiscal Year (4-yr Old Funds)	\$ 10,669	\$ 67,030	\$ 65,266	\$ 16,685	\$ 180,219
Available Revenue Prior Fiscal Year (5-yr Old Funds)	\$ -	\$ 10,669	\$ 67,030	\$ 65,266	\$ 16,685
Available Revenue Greater than five Prior Fiscal years	\$ 102,301	\$ 76,521	\$ 72,334	\$ 82,210	\$ 142,670
Total Revenue Available	\$ 261,951	\$ 416,391	\$ 417,815	\$ 360,661	\$ 432,267

Five Year Expenditure to Revenue Match

	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>	<u>FY2021/22</u>
Expense Allocation Current Year	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (2-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (3-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (4-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (5-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Greater than five Prior Fiscal years	\$ 6,038	\$ 25,779	\$ 14,857	\$ 45,624	\$ 4,807
Total Annual Expenditures	\$ 6,038	\$ 25,779	\$ 14,857	\$ 45,624	\$ 4,807

Adopted 2022-2027 Capital Improvement Program (CIP)

	<u>FY2022/23</u>	<u>FY2023/24</u>	<u>FY2024/25</u>	<u>FY2025/26</u>	<u>FY2026/27</u>
None Programmed	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -

East Franklin Park Fee Schedule

East Franklin Park Fee				
Land Use	First Half of FY2021-22		Second Half of FY2021-22	
	July 1, 2021 through December 31, 2021		January 1, 2022 through June 30, 2022	
<u>Residential</u>		<i>per unit</i>		<i>per unit</i>
Single Family	\$	8,938	\$	9,733
Multi-Family	\$	5,960	\$	6,489
Age-Restricted (single/multi-family)	\$	5,108	\$	5,562
<u>Non-Residential</u>		<i>per square foot</i>		<i>per square foot</i>
Commercial	\$	0.31	\$	0.34
Office	\$	0.51	\$	0.55
Industrial	\$	0.16	\$	0.17
<u>Institutional</u>		<i>per square foot</i>		<i>per square foot</i>
Religious Institution		n/a		n/a
Day/child Care (pre-school and adults)	\$	0.31	\$	0.34
Private School	\$	0.31	\$	0.34
<u>Miscellaneous</u>		<i>per square foot</i>		<i>per square foot</i>
Hotel/Motel	\$	0.31	\$	0.34
congregate Care Facility	\$	0.31	\$	0.34
Health Club	\$	0.31	\$	0.34
Library		n/a		n/a

The January 1, 2022 rate increase was 8.89% and reflected the combined average of the October 2020 to October 2021 Engineering News Record – Construction Cost Index (ENR-CCI) San Francisco index and the ENR-CCI “20-City” index.

Eastern Elk Grove Park Fee Program Overview

The Eastern Elk Grove Park Fee Program was first adopted by the City Council in 2004 on behalf of the Cosumnes Community Services District (CSD). This was the successor park fee program to the County-sponsored Elk Grove/West Vineyard Park Fee Program. This is a plan area fee program and as such, only includes a portion of the City – all areas of the City east of State Route 99. The Nexus Study identified the need for new park-related facilities including parks, trails, a community center, a swimming pool, a fair share contribution toward the Bartholomew Sports Park, and financing for the later. The Nexus Study, using 2004 dollars, identified \$39.8 million in costs with \$29.4 million (74%) allocated to new development and was included in the fee program, and \$10.3 million (26%) allocated to existing development (existing deficiency). Funding for the existing deficiencies will come from CSD in-lieu fees for park land, lighting, and landscape district funds or CSD other funding sources.

The Eastern Elk Grove Park Fee Program includes a 3% administrative fee which is divided equally between the CSD and the City. The CSD's half of the administrative fee is included in a separate account within the Eastern Elk Grove Park Fee Program Fund. The Eastern Elk Grove Park Fee Program Fund is received by the City and funds are provided to the CSD every quarter. The City's half of the administrative fee is included in a separate account and is retained by the City to cover the administrative costs associated with this fee program.

Required Findings

1. The purpose of the park fee program is to provide new development's share of funding for park facilities as required at build-out of the eastern portion of the City.
2. The reasonable relationship between the park fee and the purpose for which it is charged is demonstrated in the *Elk Grove Community Services District Eastern Elk Grove Park and Fire Facilities Fee Nexus Study dated March 26, 2004, effective June 7, 2004*.
3. The sources and amounts of funding anticipated completing the park facilities are in the *Elk Grove Community Services District Eastern Elk Grove Park and Fire Facilities Fee Nexus Study dated March 26, 2004, effective June 7, 2004*. The sources of funding existing development's share are CSD in-lieu fees for park land, lighting, and landscape district funds, and/or CSD other funding sources.
4. The approximate date for funding and constructing some new facilities is shown in the CSD's 2022-2027 Capital Improvement Program. The City's administrative expenditures are ongoing in the fee program and are included in the current City Budget.

Eastern Elk Grove Park Fee Program (Fund 702)

This Plan Area development impact fee program component funds new development's fair share of park and recreational facilities serving this area. The administrative revenues are split with the CSD.

City's Balance, July 1, 2021	\$	5,309	
 <u>Revenue</u>			
Fees Collected	\$	10,528	
Interest Earned, Market Gain/Loss	\$	(19,546)	
Miscellaneous Revenue	\$	674	
Total Revenue	\$	(8,343)	
<u>Disbursements</u>	<u>Amount</u>		<u>% Fee Funded in FY22</u>
Impact Fee Administration	\$ 11,238		100%
Total	\$ 11,238		
Ending Balance, June 30, 2022	\$	(14,272)	

Note: The following information is provided by the Cosumnes Community Services District. The City does not audit or verify the information provided.

	<u>Cosumnes CSD</u>	
CSD Balance, July 1, 2021	\$	9,145,011
 <u>Revenue</u>		
Passed through to the Cosumnes CSD	\$	917,075
Interest Earned	\$	43,657
Miscellaneous Revenue	\$	-
Total Revenue	\$	960,732
<u>Disbursements</u>	<u>Amount</u>	<u>% Fee Funded</u>
Unity Park	\$ 118	100%
Elk Grove Park Land	\$ 2,502,636	78%
Albiani Recreation Center	\$ 150,808	100%
Total	\$ 2,653,562	
CSD Ending Balance, June 30, 2022	\$	7,452,181
<u>Planned Cosumnes CSD Projectes for FY22/23</u>	<u>Amount</u>	<u>% Fee Funded</u>
Unity Park	\$ 1,704,884	100%

City Administration (Fund 329 sub-account 02-02)

Fund 329 includes revenues to fund the City's administrative expenses for the Eastern Elk Grove Park Fee Program, Elk Grove Fire Fee Program, and Measure A Transportation Fee Program as shown in this report. The expenses include but are not limited to fee collection and accounting. Sub-account 02-02 funds administrative expenses for the Eastern Elk Grove Park Fee Program (also funded the fire fee portion of this fee program when it was in effect).

The total administration fee is 3% of the base fee for this fee program and is split equally between the City and the CSD.

Beginning Balance, July 1, 2021	\$ 113,311
Fees Collected	\$ 14,629
Interest Earned, Market Gain/Loss	\$ (3,652)
Miscellaneous Revenue	\$ -
Total	\$ 10,977

<u>Disbursements</u>	<u>Amount</u>	<u>% Fee Funded in FY22</u>
Impact Fee Administration	\$ 14,876	23%
Total	\$ 14,876	
Ending Balance, June 30, 2022	\$ 109,412	

City of Elk Grove
FUND: 329 sub-account 02-02 CSD Eastern Elk Grove Park Fee Admin
Statement of Revenues and Expenditures and Changes in Fund Balance for Last Five Fiscal Years

<u>Description</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>	<u>FY2021/22</u>
Revenues					
Fees collected by the City	\$ 38,796	\$ 16,986	\$ 24,960	\$ 22,436	\$ 14,629
Interest Earned, Market Gain/Loss	\$ 225	\$ 2,364	\$ 2,448	\$ 478	\$ (3,652)
Total Revenues	\$ 39,021	\$ 19,350	\$ 27,409	\$ 22,914	\$ 10,977
Expenditures					
Impact Fee Administration	\$ 8,907	\$ 3,633	\$ 17,924	\$ 14,686	\$ 14,876
Total Expenditures	\$ 8,907	\$ 3,633	\$ 17,924	\$ 14,686	\$ 14,876
Revenue Less Expenditures	\$ 30,114	\$ 15,717	\$ 9,484	\$ 8,228	\$ (3,898)
Fund Balance, Beginning of Year	\$ 49,767	\$ 79,881	\$ 95,598	\$ 105,083	\$ 113,311
Fund Balance, End of Year	\$ 79,881	\$ 95,598	\$ 105,083	\$ 113,311	\$ 109,412
Assigned Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted Available Fund Balance	\$ 79,881	\$ 95,598	\$ 105,083	\$ 113,311	\$ 109,412
Capital Improvement Projects					
FY 2021-22 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures	
Impact Fee Administration	\$ 64,357	23%	\$ 14,876	\$ 49,481	
FY 2020-21 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures	
Impact Fee Administration	\$ 62,577	23%	\$ 14,686	\$ 47,891	

Five Year Revenue Test Using First in First Out Method

	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>	<u>FY2021/22</u>
Available Revenue Current Year	\$ 39,021	\$ 19,350	\$ 27,409	\$ 22,914	\$ 10,977
Available Revenue Prior Fiscal Year (2-yr Old Funds)	\$ 3,611	\$ 39,021	\$ 19,350	\$ 27,409	\$ 22,914
Available Revenue Prior Fiscal Year (3-yr Old Funds)	\$ 2,754	\$ 3,611	\$ 39,021	\$ 19,350	\$ 27,409
Available Revenue Prior Fiscal Year (4-yr Old Funds)	\$ 5,081	\$ 2,754	\$ 3,611	\$ 39,021	\$ 19,350
Available Revenue Prior Fiscal Year (5-yr Old Funds)	\$ 15,747	\$ 5,081	\$ 2,754	\$ 3,611	\$ 28,762
Available Revenue Greater than five Prior Fiscal years	\$ 13,667	\$ 25,781	\$ 12,938	\$ 1,006	\$ -
Total Revenue Available	\$ 79,881	\$ 95,598	\$ 105,083	\$ 113,311	\$ 109,412

Five Year Expenditure to Revenue Match

	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>	<u>FY2021/22</u>
Expense Allocation Current Year	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (2-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (3-yr Old Funds)	\$ -	\$ -	\$ 6,479	\$ -	\$ -
Expense Allocation Prior Fiscal Year (4-yr Old Funds)	\$ -	\$ -	\$ 3,611	\$ 8,321	\$ -
Expense Allocation Prior Fiscal Year (5-yr Old Funds)	\$ -	\$ -	\$ 2,754	\$ 3,611	\$ 11,265
Expense Allocation Greater than five Prior Fiscal years	\$ 8,907	\$ 3,633	\$ 5,081	\$ 2,754	\$ 3,610
Total Annual Expenditures	\$ 8,907	\$ 3,633	\$ 17,924	\$ 14,686	\$ 14,876

Adopted 2022-2027 Capital Improvement Program (CIP)

	<u>FY2022/23</u>	<u>FY2023/24</u>	<u>FY2024/25</u>	<u>FY2025/26</u>	<u>FY2026/27</u>
None Programmed	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -

Eastern Elk Grove Park Fee Schedule

Eastern Elk Grove Park Fee				
Land Use	First Half of FY2021-22		Second Half of FY2021-22	
	July 1, 2021 through December 31, 2021		January 1, 2022 through June 30, 2022	
<u>Residential</u>		<i>per unit</i>		<i>per unit</i>
Single Family	\$	7,147.18	\$	7,782.68
Multi-Family	\$	4,766.84	\$	5,190.18
Age-Restricted (single/multi-family)	\$	4,648.40	\$	5,061.42
<u>Non-Residential</u>		<i>per square foot</i>		<i>per square foot</i>
Commercial	\$	1.13	\$	1.23
Office	\$	1.63	\$	1.79
Industrial	\$	0.56	\$	0.61
<u>Institutional</u>		<i>per square foot</i>		<i>per square foot</i>
Religious Institution		n/a		n/a
Day/child Care (pre-school and adults)	\$	1.13	\$	1.23
Private School	\$	1.13	\$	1.23
<u>Miscellaneous</u>		<i>per square foot</i>		<i>per square foot</i>
Hotel/Motel	\$	1.13	\$	1.23
congregate Care Facility	\$	1.13	\$	1.23
Health Club	\$	1.13	\$	1.23
Library		n/a		n/a

The January 1, 2022 rate increase was 8.89% and reflected the combined average of the October 2020 to October 2021 Engineering News Record – Construction Cost Index (ENR-CCI) San Francisco index and the ENR-CCI “20-City” index.

Laguna Ridge Specific Plan Supplemental Park Fee Program Overview (three fee components)

The Laguna Ridge Specific Plan Supplemental Park Fee Program was first adopted by the City Council in 2011 and was recently updated in 2019. This fee program is in addition to the existing Laguna Ridge Park Fee Program Nexus Study Update adopted by the City in 2019, and it includes facilities, land, and program administration. The fees are applied to development that has not constructed parks or dedicated park land that is less than development's fair share.

1. Laguna Ridge Specific Plan Supplemental Public Land Acquisition Fee (Fund 331)

The 2019 updated Nexus Study identified the need for parkland to provide for community, local and neighborhood park facilities, and parkways development. The Land component will fund the acquisition and equalization of parkland dedications by providing funding to reimburse those developers that have dedicated parkland in excess of their fair share. Parkland in an amount equal to 5.0 acres per 1,000 residents is excluded from the Laguna Ridge Specific Plan Supplemental Park Fee Program and actual dedication of land or payment of a parkland in-lieu fee at final map approval will be required. The total net amount of parkland is estimated at 58.28 acres and the cost is estimated at \$15.2 million in 2018 dollars. There are no existing deficiencies as current needs for parklands are met by current parklands.

Required Findings

1. The purpose of the Land component of the Laguna Ridge Specific Plan Supplemental Park Fee is to fund land acquisition for developing community, local, and neighborhood park and parkway facilities to serve future residents and employees within the Laguna Ridge Specific Plan area.
2. The reasonable relationship between the Land fee and the purpose for which it is charged is demonstrated in the *City of Elk Grove Laguna Ridge Specific Plan Supplemental Park Fee Program Nexus Study, dated March 12, 2019, effective June 10, 2019.*
3. The sources and amounts of funding anticipated necessary to complete the land acquisition for community, local, and neighborhood park facilities, and parkways development are in the *City of Elk Grove Laguna Ridge Specific Plan Supplemental Park Fee Program Nexus Study, dated March 12, 2019, effective June 10, 2019.*
4. The approximate date for funding and acquiring land for development is not known as sufficient funds have not been collected to commence projects and the timing of the adjacent residential development is not controlled by the City. Therefore, the land acquisition is a longer-term planned project for the City.

Beginning Balance, July 1, 2021	\$ 432,161
Fees Collected	\$ 239,440
Interest Earned, Market Gain/Loss	\$ (19,543)
Miscellaneous Revenue	\$ -
Total	\$ 219,897

	Amount	% Fee Funded in FY22
<u>Disbursements</u>		
Impact Fee Administration	\$ 220,435	100%
Total	\$ 220,435	
Ending Balance, June 30, 2022	\$ 431,623	

City of Elk Grove
FUND: 331 - LSRP Public Land Acquisition Fee
Statement of Revenues and Expenditures and Changes in Fund Balance for Last Five Fiscal Years

<u>Description</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>	<u>FY2021/22</u>
Revenues					
Fees collected	\$ 1,077,871	\$ 604,217	\$ 571,768	\$ 468,348	\$ 239,440
Interest Earned, Market Gain/Loss	\$ -	\$ 3,058 [1]	\$ 8,910	\$ 7,145	\$ (19,543)
Miscellaneous Reimbursement	\$ 150,200	\$ 4,177	\$ -	\$ -	\$ -
Total Revenues	\$ 1,228,071	\$ 611,452	\$ 580,678	\$ 475,493	\$ 219,897
Expenditures					
Impact Fee Administration	\$ -	\$ -	\$ -	\$ -	\$ 220,435
Interfund Loan Repayment (Interest)	\$ 2,458	\$ -	\$ 7,836	\$ 1,892	\$ -
Developer Reimbursement	\$ 98,583	\$ 1,225,734	\$ -	\$ -	\$ -
AB1600 Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 101,041	\$ 1,225,734	\$ 7,836	\$ 1,892	\$ 220,435
Revenue Less Expenditures	\$ 1,127,030	\$ (614,282)	\$ 572,842	\$ 473,601	\$ (538)
Fund Balance, Beginning of Year	\$ (2,519,888)	\$ (1,392,858)	\$ (614,281)	\$ (41,440)	\$ 432,161
Prior year adjustment	\$ -	\$ 1,392,858	\$ 614,281	\$ 188,373	\$ -
Revised Beginning Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance, End of Year	\$ (1,392,858)	\$ (614,281)	\$ (41,440)	\$ 432,161	\$ 431,623
Assigned Fund Balance	\$ 778,361	\$ 614,281	\$ 188,373	\$ -	\$ -
Adjusted Available Fund Balance	\$ (614,497)	\$ -	\$ 146,933	\$ 432,161	\$ 431,623

[1] Prior Year Adjustment

Capital Improvement Projects

FY 2021-22 Projects

	<u>Project Amount Expended</u>	<u>Percent Funded by Impact Fees</u>	<u>Impact Fee Expenditures</u>	<u>Non-Impact Fee Expenditures</u>
Impact Fee Administration	\$ 220,435	100%	\$ 220,435	\$ -

FY 2020-21 Projects

	<u>Project Amount Expended</u>	<u>Percent Funded by Impact Fees</u>	<u>Impact Fee Expenditures</u>	<u>Non-Impact Fee Expenditures</u>
Interfund Loan Repayment	\$ 1,892	100%	\$ 1,892	\$ -

Five Year Revenue Test Using First in First Out Method

	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>	<u>FY2021/22</u>
Available Revenue Current Year	\$ (614,497)	\$ -	\$ 146,933	\$ 432,161	\$ 219,897
Available Revenue Prior Fiscal Year (2-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ 211,726
Available Revenue Prior Fiscal Year (3-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Available Revenue Prior Fiscal Year (4-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Available Revenue Prior Fiscal Year (5-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Available Revenue Greater than five Prior Fiscal years	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue Available	\$ (614,497)	\$ -	\$ 146,933	\$ 432,161	\$ 431,623

Five Year Expenditure to Revenue Match

	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>	<u>FY2021/22</u>
Expense Allocation Current Year	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (2-yr Old Funds)	\$ -	\$ -	\$ -	\$ 1,892	\$ 220,435
Expense Allocation Prior Fiscal Year (3-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (4-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (5-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Greater than five Prior Fiscal years	\$ 101,041	\$ 1,225,734	\$ 7,836	\$ -	\$ -
Total Annual Expenditures	\$ 101,041	\$ 1,225,734	\$ 7,836	\$ 1,892	\$ 220,435

Adopted 2022-2027 Capital Improvement Program (CIP)

	<u>FY2022/23</u>	<u>FY2023/24</u>	<u>FY2024/25</u>	<u>FY2025/26</u>	<u>FY2026/27</u>
No Projects Programmed	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -

*See page 75 for adjustment detail

2. Laguna Ridge Specific Plan Supplemental Park Facilities Fee (Fund 332)

The 2019 Updated Nexus Study identified the need for community, local and neighborhood park facilities, and parkways development. The total cost of the facilities component is estimated at \$69.7 million in 2018 dollars. There are no existing deficiencies as current facilities needs are met by current facilities.

The Laguna Ridge Specific Plan (LRSP) Supplemental Park Land Fee provides a mechanism for the collection and reimbursement of fees related to park facility construction in the LRSP. Facilities eligible for reimbursement through this program include neighborhood, local, and portions of community parks. All LRSP Supplemental Parks facilities are eligible for funding from this source.

Required Findings

1. The purpose of the Facilities component of the Laguna Ridge Specific Plan Supplemental Park Fee is to fund community, local, and neighborhood park and parkway facilities to serve future residents and employees within the Laguna Ridge Specific Plan area.
2. The reasonable relationship between the Facilities fee and the purpose for which it is charged is demonstrated in the *City of Elk Grove Laguna Ridge Specific Plan Supplemental Park Fee Program Nexus Study, dated March 12, 2019, effective June 10, 2019.*
3. The sources and amounts of funding anticipated completing the community, local and neighborhood park facilities, and parkways development are in the *City of Elk Grove Laguna Ridge Specific Plan Supplemental Park Fee Program Nexus Study, dated March 12, 2019, effective June 10, 2019.*
4. The approximate date for funding and constructing some of the new facilities is shown in the 2022-2027 Capital Improvement Program. There are additional facilities that do not yet appear in the CIP as sufficient funds have not been collected to commence the projects. Therefore, some are longer-term planned projects for the City.

Laguna Ridge Specific Plan Supplemental Park Facilities Fee (Fund 332)

Beginning Balance, July 1, 2021	\$ 1,903,117
Fees Collected	\$ 862,300
Interest Earned, Market Gain/Loss	\$ (64,848)
Other Revenue	\$ 49,314
Total	\$ 846,766

<u>Disbursements</u>	<u>Amount</u>	<u>% Fee Funded in FY22</u>
Impact Fee Administration	\$ 307,535	100%
Interfund Loan Repayment	\$ -	100%
Oasis Park Phase I WCE008	\$ 35,750	100%
Community Building Oasis Park WCE009	\$ 2,200,000	100%
Laguna Ridge Park Engineering WCEA03	\$ 9,373	100%
Total	\$ 2,552,658	

Ending Balance, June 30, 2022	\$ 197,225
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<u>Planned Projects for Fiscal Year 2022/23</u>	<u>Amount</u>	<u>% Fee Funded in FY22</u>
Sun Grove Park WCE012	\$ 666,500	0%

City of Elk Grove
FUND: 332 - LSRP Park Facilities Fee
Statement of Revenues and Expenditures and Changes in Fund Balance for Last Five Fiscal Years

<u>Description</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>	<u>FY2021/22</u>
Revenues					
Fees collected	\$ 1,823,141	\$ 1,472,817	\$ 1,903,214	\$ 1,551,890	\$ 862,300
Interest Earned, Market Gain/Loss		\$ 175,207 [1]	\$ 187,315	\$ (56,296)	\$ (64,848)
Other Revenue	\$ 2,602	\$ 38,237	\$ -	\$ -	\$ 49,314
Total Revenues	\$ 1,825,743	\$ 1,686,261	\$ 2,090,529	\$ 1,495,594	\$ 846,766
Expenditures					
Impact Fee Administration	\$ 375,742	\$ 79,363	\$ 5,900	\$ 124,291	\$ 307,535
Interfund Loan Repayment (Interest)	\$ -	\$ -	\$ 5,490	\$ 2,139	\$ -
Developer Reimbursement	\$ -	\$ 430,524	\$ -	\$ -	\$ -
AB1600 Expenditures	\$ 200,711	\$ 3,662,722	\$ 4,985,076	\$ 4,040,749	\$ 2,245,123
Total Expenditures	\$ 576,453	\$ 4,172,609	\$ 4,996,466	\$ 4,167,179	\$ 2,552,658
Revenue Less Expenditures	\$ 1,249,290	\$ (2,486,347)	\$ (2,905,937)	\$ (2,671,585)	\$ (1,705,892)
Fund Balance, Beginning of Year	\$ 8,262,009	\$ 9,511,299	\$ 7,480,639	\$ 4,574,702	\$ 1,903,117
Prior year adjustment*	\$ -	\$ 455,687	\$ -	\$ -	\$ -
Revised Beginning Balance	\$ -	\$ 9,966,986	\$ 7,480,639	\$ 4,574,702	\$ 1,903,117
Fund Balance, End of Year	\$ 9,511,299	\$ 7,480,639	\$ 4,574,702	\$ 1,903,117	\$ 197,225
Adjustment to Fund Balance	\$ 455,687 [2]	\$ -	\$ -	\$ -	\$ 490,000
Adjusted Available Fund Balance	\$ 9,966,986	\$ 7,480,639	\$ 4,574,702	\$ 1,903,117	\$ 687,225

[1] Prior Year Adjustment

[2] Represents FY18/19 removal of LRSP Supplemental Park Facilities fee credits, and other balance sheet activity, as part of settlement agreement payout to developer. Interfund loan established.

Capital Improvement Projects

<u>FY 2021-22 Projects</u>	<u>Project Amount Expended</u>	<u>Percent Funded by Impact Fees</u>	<u>Impact Fee Expenditures</u>	<u>Non-Impact Fee Expenditures</u>
Impact Fee Administration	\$ 307,535	100%	\$ 307,535	\$ -
Interfund Loan Repayment	\$ -	100%	\$ -	\$ -
Oasis Park Phase I WCE008	\$ 35,750	100%	\$ 35,750	\$ -
Community Building Oasis Park WCE009	\$ 2,200,000	100%	\$ 2,200,000	\$ -
Laguna Ridge Park Engineering WCEA03	\$ 9,373	100%	\$ 9,373	\$ -
Total	\$ 2,552,658		\$ 2,552,658	

FY 2020-21 Projects

	<u>Project Amount Expended</u>	<u>Percent Funded by Impact Fees</u>	<u>Impact Fee Expenditures</u>	<u>Non-Impact Fee Expenditures</u>
Impact Fee Administration	\$ 124,291	100%	\$ 124,291	\$ -
Interfund Loan Repayment	\$ 2,139	100%	\$ 2,139	\$ -
Oasis Park Phase I WCE008	\$ 2,098,138	100%	\$ 2,098,138	\$ -
Community Building Oasis Park WCE009	\$ 292,000	100%	\$ 292,000	\$ -
Singh and Kaur Park WCE010	\$ 1,633,488	100%	\$ 1,633,488	\$ -
Laguna Ridge Park Engineering WCEA03	\$ 17,123	100%	\$ 17,123	\$ -
Total	\$ 4,167,179		\$ 4,167,179	

Five Year Revenue Test Using First in First Out Method

	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>	<u>FY2021/22</u>
Available Revenue Current Year	\$ 1,825,743	\$ 1,686,261	\$ 2,090,529	\$ 1,495,594	\$ 689,424
Available Revenue Prior Fiscal Year (2-yr Old Funds)	\$ 1,560,448	\$ 1,825,743	\$ 1,686,261	\$ 407,523	\$ -
Available Revenue Prior Fiscal Year (3-yr Old Funds)	\$ 4,130,415	\$ 1,560,448	\$ 797,912	\$ -	\$ -
Available Revenue Prior Fiscal Year (4-yr Old Funds)	\$ 2,450,380	\$ 2,408,186	\$ -	\$ -	\$ -
Available Revenue Prior Fiscal Year (5-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Available Revenue Greater than five Prior Fiscal years	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue Available	\$ 9,966,986	\$ 7,480,639	\$ 4,574,702	\$ 1,903,117	\$ 687,225

Five Year Expenditure to Revenue Match

	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>	<u>FY2021/22</u>
Expense Allocation Current Year	\$ -	\$ -	\$ -	\$ -	\$ 649,540
Expense Allocation Prior Fiscal Year (2-yr Old Funds)	\$ -	\$ -	\$ -	\$ 1,683,006	\$ 1,495,594
Expense Allocation Prior Fiscal Year (3-yr Old Funds)	\$ -	\$ -	\$ 1,027,831	\$ 1,686,261	\$ 407,523
Expense Allocation Prior Fiscal Year (4-yr Old Funds)	\$ 576,453	\$ 1,722,229	\$ 1,560,448	\$ 797,912	\$ -
Expense Allocation Prior Fiscal Year (5-yr Old Funds)	\$ -	\$ 2,450,380	\$ 2,408,186	\$ -	\$ -
Expense Allocation Greater than five Prior Fiscal years	\$ -	\$ -	\$ -	\$ -	\$ -
Total Annual Expenditures	\$ 576,453	\$ 4,172,609	\$ 4,996,466	\$ 4,167,179	\$ 2,552,658

Adopted 2022-2027 Capital Improvement Program (CIP)

	<u>FY2022/23</u>	<u>FY2023/24</u>	<u>FY2024/25</u>	<u>FY2025/26</u>	<u>FY2026/27</u>
Poppy West Park WCE011	\$ -	\$ 1,900,500	\$ -	\$ -	\$ -
Sun Grove Park WCE012	\$ 666,500	\$ -	\$ -	\$ -	\$ -
Madeira East - South Park WCE013	\$ -	\$ 95,500	\$ 704,500	\$ -	\$ -
Poppy East Park WCE014	\$ -	\$ -	\$ -	\$ 219,000	\$ 1,440,000
Whitelock Pkwy - Big Horn to Lotz WTR065	\$ -	\$ 25,000	\$ -	\$ -	\$ -
Total	\$ 666,500	\$ 2,021,000	\$ 704,500	\$ 219,000	\$ 1,440,000

3. Laguna Ridge Supplemental Parks Admin Fee (Fund 333)

The 2019 updated Nexus Study identified the need for fee program administration. The program administration component is 4% of the base fee and will be used to reimburse the City for costs associated with program administration.

Required Findings

1. The purpose of the Facilities component of the Laguna Ridge Specific Plan Supplemental Park Fee is to fund community, local, and neighborhood park and parkway facilities to serve future residents and employees within the Laguna Ridge Specific Plan area.
2. The purpose of the Fee program Administration component of the Laguna Ridge Specific Plan Supplemental Park Fee is to provide new development's share of funding for fee program administration, including fee collection, fee updates, annual reporting, etc.
3. The reasonable relationship between the Fee Program Administration fee and the purpose for which it is charged is demonstrated in the *City of Elk Grove Laguna Ridge Specific Plan Supplemental Park Fee Program Nexus Study, dated March 12, 2019, effective June 10, 2019*.
4. The sources and amounts of funding anticipated to complete administration of the fee program are in the *City of Elk Grove Laguna Ridge Specific Plan Supplemental Park Fee Program Nexus Study, dated March 12, 2019, effective June 10, 2019* (shown in 2011 dollars).
5. Administrative expenditures are ongoing in the fee program and are included in the current budget.

Beginning Balance, July 1, 2021	\$ 763,466
Fees Collected	\$ 47,229
Interest Earned, Market Gain/Loss	\$ (6,682)
Other Revenue	\$ -
Total	\$ 40,547

<u>Disbursements</u>	<u>Amount</u>	<u>% Fee Funded in FY22</u>
Impact Fee Administration	\$ 32,437	100%
Total	\$ 32,437	
Ending Balance, June 30, 2022	\$ 771,576	

City of Elk Grove
FUND: 333 - LSRP Park Admin Fee
Statement of Revenues and Expenditures and Changes in Fund Balance for Last Five Fiscal Years

<u>Description</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>	<u>FY2021/22</u>
Revenues					
Fees collected	\$ 44,644	\$ 62,217	\$ 98,741	\$ 80,946	\$ 47,229
Interest Earned, Market Gain/Loss	\$ 24,756	\$ 281,344 [1]	\$ 30,101	\$ (5,649)	\$ (6,682)
Other Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 69,400	\$ 343,561	\$ 128,842	\$ 75,297	\$ 40,547
Expenditures					
Impact Fee Administration	\$ 53,785	\$ 160,437	\$ 48,210	\$ 53,729	\$ 32,437
AB1600 Expenditures	\$ 6,226	\$ 18,033	\$ -	\$ -	\$ -
Total Expenditures	\$ 60,012	\$ 178,470	\$ 48,210	\$ 53,729	\$ 32,437
Revenue Less Expenditures	\$ 9,389	\$ 165,091	\$ 80,632	\$ 21,569	\$ 8,111
Fund Balance, Beginning of Year	\$ 486,785	\$ 496,174	\$ 661,264	\$ 741,897	\$ 763,466
Fund Balance, End of Year	\$ 496,174	\$ 661,264	\$ 741,897	\$ 763,466	\$ 771,576

[1] Prior Year Adjustment

Capital Improvement Projects

FY 2021-22 Projects

	<u>Project Amount Expended</u>	<u>Percent Funded by Impact Fees</u>	<u>Impact Fee Expenditures</u>	<u>Non-Impact Fee Expenditures</u>
Impact Fee Administration	\$ 32,437	100%	\$ 32,437	\$ -

FY 2020-21 Projects

	<u>Project Amount Expended</u>	<u>Percent Funded by Impact Fees</u>	<u>Impact Fee Expenditures</u>	<u>Non-Impact Fee Expenditures</u>
Impact Fee Administration	\$ 53,729	100%	\$ 53,729	\$ -

Five Year Revenue Test Using First in First Out Method

	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>	<u>FY2021/22</u>
Available Revenue Current Year	\$ 69,400	\$ 343,561	\$ 128,842	\$ 75,297	\$ 40,547
Available Revenue Prior Fiscal Year (2-yr Old Funds)	\$ 147,577	\$ 69,400	\$ 343,561	\$ 128,842	\$ 75,297
Available Revenue Prior Fiscal Year (3-yr Old Funds)	\$ 192,552	\$ 147,577	\$ 69,400	\$ 343,561	\$ 128,842
Available Revenue Prior Fiscal Year (4-yr Old Funds)	\$ 86,644	\$ 100,726	\$ 147,577	\$ 69,400	\$ 343,561
Available Revenue Prior Fiscal Year (5-yr Old Funds)	\$ -	\$ -	\$ 52,516	\$ 146,365	\$ 69,400
Available Revenue Greater than five Prior Fiscal years	\$ -	\$ -	\$ -	\$ -	\$ 113,928
Total Revenue Available	\$ 496,174	\$ 661,264	\$ 741,897	\$ 763,466	\$ 771,576

Five Year Expenditure to Revenue Match

	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>	<u>FY2021/22</u>
Expense Allocation Current Year	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (2-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (3-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (4-yr Old Funds)	\$ 22,048	\$ 91,826	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (5-yr Old Funds)	\$ 37,964	\$ 86,644	\$ 48,210	\$ 1,212	\$ -
Expense Allocation Greater than five Prior Fiscal years	\$ -	\$ -	\$ -	\$ 52,516	\$ 32,437
Total Annual Expenditures	\$ 60,012	\$ 178,470	\$ 48,210	\$ 53,729	\$ 32,437

Adopted 2022-2027 Capital Improvement Program (CIP)

	<u>FY2022/23</u>	<u>FY2023/24</u>	<u>FY2024/25</u>	<u>FY2025/26</u>	<u>FY2026/27</u>
None Programmed	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -

Laguna Ridge Specific Plan Supplement Park Fee Schedule

Laguna Ridge Specific Plan Supplemental Park Fee Program First Half of FY2021-22 - July 1, 2021 through December 31, 2021					
Land Use	Facilities Base	Facilities Admin	Land Base	Land Admin	Total
Residential - per unit					
Single Family	\$ 11,582	\$ 463	\$ 3,851	\$ 154	\$ 16,050
Multi-Family	\$ 7,826	\$ 313	\$ 2,601	\$ 104	\$ 10,844
Age-Restricted Single Family	\$ 6,469	\$ 259	\$ 2,152	\$ 86	\$ 8,966
Multi-Family Single Family	\$ 4,522	\$ 181	\$ 1,503	\$ 60	\$ 6,266
Non-Residential - per square foot					
Tax Zone 1 Commercial	\$ 0.16	\$ 0.01	\$ -	\$ -	\$ 0.17
Tax Zone 1 Office	\$ 0.29	\$ 0.01	\$ -	\$ -	\$ 0.30
Tax Zone 2 Commercial	\$ 0.29	\$ 0.01	\$ -	\$ -	\$ 0.30
Tax Zone 2 Office	\$ 0.48	\$ 0.02	\$ -	\$ -	\$ 0.50
Tax Zone 3 Commercial	\$ 0.16	\$ 0.01	\$ -	\$ -	\$ 0.17
Tax Zone 3 Office	\$ 0.28	\$ 0.01	\$ -	\$ -	\$ 0.29

Laguna Ridge Specific Plan Supplemental Park Fee Program Second Half of FY2021-22 - January 1, 2022 through June 30, 2022					
Land Use	Facilities Base	Facilities Admin	Land Base	Land Admin	Total
Residential - per unit					
Single Family	\$ 12,611	\$ 504	\$ 5,059	\$ 202	\$ 18,377
Multi-Family	\$ 8,522	\$ 341	\$ 3,417	\$ 137	\$ 12,417
Age-Restricted Single Family	\$ 7,044	\$ 282	\$ 2,827	\$ 113	\$ 10,266
Multi-Family Single Family	\$ 4,924	\$ 197	\$ 1,975	\$ 79	\$ 7,175
Non-Residential - per square foot					
Tax Zone 1 Commercial	\$ 0.17	\$ 0.01	\$ -	\$ -	\$ 0.18
Tax Zone 1 Office	\$ 0.32	\$ 0.01	\$ -	\$ -	\$ 0.33
Tax Zone 2 Commercial	\$ 0.32	\$ 0.01	\$ -	\$ -	\$ 0.33
Tax Zone 2 Office	\$ 0.52	\$ 0.02	\$ -	\$ -	\$ 0.54
Tax Zone 3 Commercial	\$ 0.17	\$ 0.01	\$ -	\$ -	\$ 0.18
Tax Zone 3 Office	\$ 0.30	\$ 0.01	\$ -	\$ -	\$ 0.31

Southeast Policy Area (SEPA) and Laguna Ridge Specific Plan Phase 3 (LRSP P3) Drainage Fee Program Overview (two fee components)

The Southeast Policy Area (SEPA) fee programs were adopted by the City Council in 2019 when the fee program nexus studies were finalized by the City's contracted consultant, Goodwin Consulting. The current 2019 version of the SEPA fee programs includes three separate Nexus Studies: the SEPA Cost Recovery Fee Program Nexus Study, the SEPA Drainage Fee Program Nexus Study, and the SEPA Park and Trail Fee Program Nexus Study. The City Council adopted these three Nexus Studies on February 13, 2019, and they went into effect on April 15, 2019. The three fee programs are intended to reimburse the City for expenditures related to the creation of the SEPA Strategic Plan; improvements benefitting the fee program area boundaries; and related expenditures such as professional services, design, and administration.

1. Southeast Policy Area (SEPA) Strategic Plan Cost Recovery Fee (Fund 370)

The 2019 SEPA Strategic Plan Cost Recovery Fee Program Nexus Study identified the need to reimburse the City for costs associated with the preparation of the SEPA Strategic Plan (including consultant time, City staff time, and direct costs), along with initial implementation activities. The total calculated was included in the Nexus Study in the amount of \$2.1 million. The 2019 Nexus Study describes funding provided as an advance for the Strategic Plan from a variety of special projects and General Fund Sources. The SEPA Cost Recovery Fee Program is calculated to repay those advances. There is no existing deficiency as the SEPA Cost Recovery Fee area is completely undeveloped.

The Ending Balance for June 30, 2022, reflects the balance on the City's records, which may include several different asset and liability accounts not depicted below, but which still affect the ending balance.

There are no projects programmed from this Fund through the adopted 2022-2027 Capital Improvement Program since the fund is solely dedicated to the reimbursement of prior expenditures related to the SEPA Strategic Plan.

Required Findings

1. The purpose of the SEPA Strategic Plan Cost Recovery Fee Program is to reimburse the City for prior expenditures related to the preparation and development of the SEPA Strategic Plan (including consultant time, City staff time, and direct costs), which was necessary to serve new residential and non-residential development in SEPA. New development in SEPA will increase the service population benefitting from the SEPA Strategic Plan and, therefore, the need to reimburse for the preparation of that Strategic Plan.
2. The reasonable relationship between the SEPA Strategic Plan Cost Recovery fee and the purpose for which it is charged is demonstrated in the *City of Elk Grove Southeast Policy Area Strategic Plan Nexus Study dated February 13, 2019, effective April 15, 2019.*

3. The sources and amounts of funding anticipated to reimburse the City for SEPA Strategic Plan costs are in the *City of Elk Grove Southeast Policy Area Strategic Plan Nexus Study dated February 13, 2019, effective April 15, 2019.*
4. The approximate date for funding this work is known because the expenditures have already been incurred.

Beginning Balance, July 1, 2021	\$ 317,813
Fees Collected	\$ -
Interest Earned, Market Gain/Loss	\$ (10,092)
Miscellaneous Revenue	\$ -
Total	\$ (10,092)

<u>Disbursements</u>	<u>Amount</u>	<u>% Fee Funded in FY22</u>
Impact Fee Administration	\$ 135	100%
Total	\$ 135	
Ending Balance, June 30, 2022	\$ 307,586	

City of Elk Grove
FUND: 370 - SEPA Cost Recovery Fee
Statement of Revenues and Expenditures and Changes in Fund Balance for Last Five Fiscal Years

<u>Description</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>	<u>FY2021/22</u>
Revenues					
Fees collected	\$ -	\$ -	\$ 154,869	\$ 153,815	\$ -
Interest Earned, Market Gain/Loss	\$ -	\$ - [1]	\$ 5,729	\$ 3,612	\$ (10,092)
Miscellaneous Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ -	\$ 160,597	\$ 157,427	\$ (10,092)
Expenditures					
Impact Fee Administration	\$ -	\$ -	\$ 47	\$ 164	\$ 135
AB1600 Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ 47	\$ 164	\$ 135
Revenue Less Expenditures	\$ -	\$ -	\$ 160,550	\$ 157,263	\$ (10,227)
Fund Balance, Beginning of Year	\$ -	\$ -	\$ -	\$ 160,550	\$ 317,813
Fund Balance, End of Year	\$ -	\$ -	\$ 160,550	\$ 317,813	\$ 307,586
Assigned Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted Available Fund Balance	\$ -	\$ -	\$ 160,550	\$ 317,813	\$ 307,586

[1] Prior Year Adjustment

Capital Improvement Projects

	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
FY 2021-22 Projects				
Impact Fee Administration	\$ 135	100%	\$ 135	\$ -
Total	\$ 135		\$ 135	\$ -
FY 2020-21 Projects				
Impact Fee Administration	\$ 164	100%	\$ 164	\$ -
Total	\$ 164		\$ 164	\$ -

Five Year Revenue Test Using First in First Out Method

	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>	<u>FY2021/22</u>
Available Revenue Current Year	\$ -	\$ -	\$ 160,550	\$ 157,380	\$ -
Available Revenue Prior Fiscal Year (2-yr Old Funds)	\$ -	\$ -	\$ -	\$ 160,433	\$ 157,380
Available Revenue Prior Fiscal Year (3-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ 150,206
Available Revenue Prior Fiscal Year (4-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Available Revenue Prior Fiscal Year (5-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Available Revenue Greater than five Prior Fiscal years	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue Available	\$ -	\$ -	\$ 160,550	\$ 317,813	\$ 307,586

Five Year Expenditure to Revenue Match

	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>	<u>FY2021/22</u>
Expense Allocation Current Year	\$ -	\$ -	\$ 47	\$ -	\$ -
Expense Allocation Prior Fiscal Year (2-yr Old Funds)	\$ -	\$ -	\$ -	\$ 164	\$ -
Expense Allocation Prior Fiscal Year (3-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ 135
Expense Allocation Prior Fiscal Year (4-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (5-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Greater than five Prior Fiscal years	\$ -	\$ -	\$ -	\$ -	\$ -
Total Annual Expenditures	\$ -	\$ -	\$ 47	\$ 164	\$ 135

Adopted 2022-2027 Capital Improvement Program (CIP)

	<u>FY2022/23</u>	<u>FY2023/24</u>	<u>FY2024/25</u>	<u>FY2025/26</u>	<u>FY2026/27</u>
None Programmed	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -

SEPA/LRSP Cost Recovery Impact Fee Program		
Land Use	First Half of FY2021-22	Second Half of FY2021-22
	July 1, 2021 through December 31, 2021	January 1, 2022 through June 30, 2022
All Land Uses - per gross acre	\$ 2,322.75	\$ 2,380.82

2. Southeast Policy Area and Laguna Ridge Specific Plan Phase 3 Drainage Impact Fee (Funds 371 through 380)

The Southeast Policy Area (SEPA) and Laguna Ridge Specific Plan Phase 3 (LRSP P3) Drainage Impact Fee Nexus Study was adopted by City Council in 2019 and identifies the need to fund land acquisitions and construction costs for drainage channels and basins in the Southeast Policy Area (Zone 1) and the Laguna Ridge Specific Plan Phase 3 area (Zone 2). The Drainage fee is composed of the following components: A Channel Fee, a City Infrastructure Development Fee, six Basin Fees; and an Administration Fee.

A. Channel Fee (Fund 371)

The Channel Fee is based on the allocation of channel facilities and land acquisition costs to land uses in SEPA. The costs are allocated uniformly to all developable land uses in the SEPA Zone 1 area and therefore the Channel Fee does not vary from one sub-shed to another. The estimated cost of these new facilities was included in the Nexus Study and totaled \$5.9 million in 2019 dollars.

The Ending Balance for June 30, 2022, reflects the balance on the City's records, which may include several different asset and liability accounts not depicted below, but which still affect the ending balance.

There are no projects programmed from this Fund through the adopted 2022-2027 Capital Improvement Program.

Required Findings

1. The purpose of the SEPA and LRSP P3 Drainage Impact Fee Program is to fund the costs of land acquisition and construction of major drainage and trunk drainage facilities that are necessary to serve new residential and non-residential development in the SEPA and the LRSP P3 areas. New development in those areas will increase the service population benefitting from these drainage facilities and, therefore, the need to cover those related costs.
2. The reasonable relationship between the SEPA and LRSP P3 Drainage Impact fee and the purpose for which it is charged is demonstrated in the *City of Elk Grove Southeast Policy Area (SEPA) and Laguna Ridge Specific Plan Phase 3 (LRSP P3) Drainage Impact Fee Nexus Study dated February 13, 2019, effective April 15, 2019.*
3. The sources and amounts of funding anticipated to complete the future SEPA and LRSP P3 drainage facilities are in the *City of Elk Grove Southeast Policy Area (SEPA) and Laguna Ridge Specific Plan Phase 3 (LRSP P3) Drainage Impact Fee Nexus Study dated February 13, 2019, effective April 15, 2019.*
4. The approximate date for funding and constructing this new facility is not known as it is a longer-term planned project for the City.

Beginning Balance, July 1, 2021	\$ 1,076,971
Fees Collected	\$ 268,381
Interest Earned, Market Gain/Loss	\$ (51,689)
Miscellaneous Revenue	\$ -
Total	\$ 216,692

<u>Disbursements</u>	<u>Amount</u>	<u>% Fee Funded in FY22</u>
Impact Fee Administration	\$ 452	100%
Total	\$ 452	
Ending Balance, June 30, 2022	\$ 1,293,211	

City of Elk Grove
FUND: 371 - SEPA Zone 1 Channel Fee
Statement of Revenues and Expenditures and Changes in Fund Balance for Last Five Fiscal Years

<u>Description</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>	<u>FY2021/22</u>
Revenues					
Fees collected	\$ -	\$ 769,627	\$ -	\$ 262,368	\$ 268,381
Interest Earned, Market Gain/Loss	\$ -	\$ 5,314 [1]	\$ 33,039	\$ 8,200	\$ (51,689)
Miscellaneous Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ 774,941	\$ 33,039	\$ 270,568	\$ 216,692
Expenditures					
Impact Fee Administration	\$ -	\$ -	\$ 838	\$ 739	\$ 452
AB1600 Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ 838	\$ 739	\$ 452
Revenue Less Expenditures	\$ -	\$ 774,941	\$ 32,201	\$ 269,829	\$ 216,240
Fund Balance, Beginning of Year	\$ -	\$ -	\$ 774,941	\$ 807,141	\$ 1,076,971
Fund Balance, End of Year	\$ -	\$ 774,941	\$ 807,141	\$ 1,076,971	\$ 1,293,211
Assigned Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted Available Fund Balance	\$ -	\$ 774,941	\$ 807,141	\$ 1,076,971	\$ 1,293,211

[1] Prior Year Adjustment

Capital Improvement Projects

	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
FY 2021-22 Projects				
Impact Fee Administration	\$ 452	100%	\$ 452	\$ -
Total	\$ 452		\$ 452	\$ -
FY 2020-21 Projects				
Impact Fee Administration	\$ 739	100%	\$ 739	\$ -
Total	\$ 739		\$ 739	\$ -

Five Year Revenue Test Using First in First Out Method

	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>	<u>FY2021/22</u>
Available Revenue Current Year	\$ -	\$ 774,941	\$ 33,039	\$ 270,568	\$ 216,692
Available Revenue Prior Fiscal Year (2-yr Old Funds)	\$ -	\$ -	\$ 774,103	\$ 32,201	\$ 270,568
Available Revenue Prior Fiscal Year (3-yr Old Funds)	\$ -	\$ -	\$ -	\$ 774,202	\$ 32,201
Available Revenue Prior Fiscal Year (4-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ 773,750
Available Revenue Prior Fiscal Year (5-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Available Revenue Greater than five Prior Fiscal years	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue Available	\$ -	\$ 774,941	\$ 807,141	\$ 1,076,971	\$ 1,293,211

Five Year Expenditure to Revenue Match

	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>	<u>FY2021/22</u>
Expense Allocation Current Year	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (2-yr Old Funds)	\$ -	\$ -	\$ 838	\$ -	\$ -
Expense Allocation Prior Fiscal Year (3-yr Old Funds)	\$ -	\$ -	\$ -	\$ 739	\$ -
Expense Allocation Prior Fiscal Year (4-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ 452
Expense Allocation Prior Fiscal Year (5-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Greater than five Prior Fiscal years	\$ -	\$ -	\$ -	\$ -	\$ -
Total Annual Expenditures	\$ -	\$ -	\$ 838	\$ 739	\$ 452

Adopted 2022-2027 Capital Improvement Program (CIP)

	<u>FY2022/23</u>	<u>FY2023/24</u>	<u>FY2024/25</u>	<u>FY2025/26</u>	<u>FY2026/27</u>
None Programmed	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -

B. Infrastructure Fee (Fund 372)

The City Infrastructure Drainage Fee is based on the allocation of basin facilities and land acquisition costs to land uses within the North Sub-shed and each of the other individual basin sub-sheds in Zone 1. This fee varies from sub-shed to sub-shed in Zone 1 based on the individual drainage facilities needed in each sub-shed.

The Ending Balance for June 30, 2022, reflects the balance on the City's records, which may include several different asset and liability accounts not depicted below, but which still affect the ending balance.

There are no projects programmed in this Fund through the adopted 2022-2027 Capital Improvements Program 5-year forecast.

Required Findings

1. The purpose of the Southeast Policy Area (SEPA) and Laguna Ridge Specific Plan Phase 3 (LRSP P3) Drainage Impact Fee Program is to fund the costs of land acquisition and construction of major drainage and trunk drainage facilities that are necessary to serve new residential and non-residential development in the SEPA and the Laguna LRSP P3 areas. New development in those areas will increase the service population benefitting from these drainage facilities and, therefore, the need to cover those related costs.
2. The reasonable relationship between the SEPA and LRSP P3 Drainage Impact fee and the purpose for which it is charged is demonstrated in the *City of Elk Grove Southeast Policy Area (SEPA) and Laguna Ridge Specific Plan Phase 3 (LRSP P3) Drainage Impact Fee Nexus Study dated February 13, 2019, effective April 15, 2019.*
3. The sources and amounts of funding anticipated to complete the future SEPA and LRSP P3 drainage facilities are in the *City of Elk Grove Southeast Policy Area (SEPA) and Laguna Ridge Specific Plan Phase 3 (LRSP P3) Drainage Impact Fee Nexus Study dated February 13, 2019, effective April 15, 2019.*
4. The approximate date for funding and constructing this new facility is not known as it is a longer-term planned project for the City.

Beginning Balance, July 1, 2021	\$ 335,097
Fees Collected	\$ 377,717
Interest Earned, Market Gain/Loss	\$ (16,619)
Miscellaneous Revenue	\$ -
Total	\$ 361,098

<u>Disbursements</u>	<u>Amount</u>	<u>% Fee Funded in FY22</u>
Impact Fee Administration	\$ 157	100%
Total	\$ 157	
Ending Balance, June 30, 2022	\$ 696,038	

City of Elk Grove
FUND: 372 - SEPA Zone 1 Infrastructure Drain Fee
Statement of Revenues and Expenditures and Changes in Fund Balance for Last Five Fiscal Years

<u>Description</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>	<u>FY2021/22</u>
Revenues					
Fees collected	\$ -	\$ 206,991	\$ 45,282	\$ 74,178	\$ 377,717
Interest Earned, Market Gain/Loss	\$ -	\$ 1,429 [1]	\$ 10,167	\$ (2,524)	\$ (16,619)
Miscellaneous Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ 208,420	\$ 55,449	\$ 71,655	\$ 361,098
Expenditures					
Impact Fee Administration	\$ -	\$ -	\$ 191	\$ 236	\$ 157
AB1600 Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ 191	\$ 236	\$ 157
Revenue Less Expenditures	\$ -	\$ 208,420	\$ 55,258	\$ 71,419	\$ 360,941
Fund Balance, Beginning of Year	\$ -	\$ -	\$ 208,420	\$ 263,679	\$ 335,097
Fund Balance, End of Year	\$ -	\$ 208,420	\$ 263,679	\$ 335,097	\$ 696,038
Assigned Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted Available Fund Balance	\$ -	\$ 208,420	\$ 263,679	\$ 335,097	\$ 696,038

[1] Prior Year Adjustment

Capital Improvement Projects

<u>FY 2021-22 Projects</u>	<u>Project Amount Expended</u>	<u>Percent Funded by Impact Fees</u>	<u>Impact Fee Expenditures</u>	<u>Non-Impact Fee Expenditures</u>
Impact Fee Administration	\$ 157	100%	\$ 157	\$ -
Total	\$ 157		\$ 157	\$ -

FY 2020-21 Projects

<u>FY 2020-21 Projects</u>	<u>Project Amount Expended</u>	<u>Percent Funded by Impact Fees</u>	<u>Impact Fee Expenditures</u>	<u>Non-Impact Fee Expenditures</u>
Impact Fee Administration	\$ 236	100%	\$ 236	\$ -
Total	\$ 236		\$ 236	\$ -

Five Year Revenue Test Using First in First Out Method

	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>	<u>FY2021/22</u>
Available Revenue Current Year	\$ -	\$ 208,420	\$ 55,449	\$ 71,655	\$ 361,098
Available Revenue Prior Fiscal Year (2-yr Old Funds)	\$ -	\$ -	\$ 208,230	\$ 55,259	\$ 71,655
Available Revenue Prior Fiscal Year (3-yr Old Funds)	\$ -	\$ -	\$ -	\$ 208,184	\$ 55,259
Available Revenue Prior Fiscal Year (4-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ 208,027
Available Revenue Prior Fiscal Year (5-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Available Revenue Greater than five Prior Fiscal years	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue Available	\$ -	\$ 208,420	\$ 263,679	\$ 335,097	\$ 696,038

Five Year Expenditure to Revenue Match

	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>	<u>FY2021/22</u>
Expense Allocation Current Year	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (2-yr Old Funds)	\$ -	\$ -	\$ 191	\$ -	\$ -
Expense Allocation Prior Fiscal Year (3-yr Old Funds)	\$ -	\$ -	\$ -	\$ 236	\$ -
Expense Allocation Prior Fiscal Year (4-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ 157
Expense Allocation Prior Fiscal Year (5-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Greater than five Prior Fiscal years	\$ -	\$ -	\$ -	\$ -	\$ -
Total Annual Expenditures	\$ -	\$ -	\$ 191	\$ 236	\$ 157

Adopted 2022-2027 Capital Improvement Program (CIP)

	<u>FY2022/23</u>	<u>FY2023/24</u>	<u>FY2024/25</u>	<u>FY2025/26</u>	<u>FY2026/27</u>
None Programmed	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -

C. Basin Fee – North Sub-Shed (Fund 373)

The Basin Fee is based on the allocation of basin facilities and land acquisition costs to land uses within the North Sub-shed and each of the other individual basin sub-sheds in Zone 1. This fee varies from sub-shed to sub-shed in Zone 1 based on the individual drainage facilities needed in each sub-shed. Fees collected for each sub-shed may not be transferred or expended to another sub-shed. For this reason, activity for each sub-shed is accounted for and reported in a unique fund.

The Ending Balance for June 30, 2022, reflects the balance on the City's records, which may include several different asset and liability accounts not depicted below, but which still affect the ending balance.

There are no projects programmed in this Fund through the adopted 2022-2027 Capital Improvements Program 5-year forecast.

Required Findings

1. The purpose of the Southeast Policy Area (SEPA) and Laguna Ridge Specific Plan Phase 3 (LRSP P3) Drainage Impact Fee Program is to fund the costs of land acquisition and construction of major drainage and trunk drainage facilities that are necessary to serve new residential and non-residential development in the SEPA and the LRSP P3 areas. New development in those areas will increase the service population benefitting from these drainage facilities and, therefore, the need to cover those related costs.
2. The reasonable relationship between the SEPA and LRSP P3 Drainage Impact fee and the purpose for which it is charged is demonstrated in the *City of Elk Grove Southeast Policy Area (SEPA) and Laguna Ridge Specific Plan Phase 3 (LRSP P3) Drainage Impact Fee Nexus Study dated February 13, 2019, effective April 15, 2019.*
3. The sources and amounts of funding anticipated to complete the future SEPA and LRSP P3 drainage facilities are in the *City of Elk Grove Southeast Policy Area (SEPA) and Laguna Ridge Specific Plan Phase 3 (LRSP P3) Drainage Impact Fee Nexus Study dated February 13, 2019, effective April 15, 2019.*
4. The approximate date for funding and constructing this new facility is not known as it is a longer-term planned project for the City.

Beginning Balance, July 1, 2021	\$ (9,036)
Fees Collected	\$ 2,449,896
Interest Earned, Market Gain/Loss	\$ (69,046)
Miscellaneous Revenue	\$ -
Total	\$ 2,380,849

<u>Disbursements</u>	<u>Amount</u>	<u>% Fee Funded in FY22</u>
Impact Fee Administration	\$ 96	100%
Total	\$ 96	

Ending Balance, June 30, 2022	\$ 2,371,717
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City of Elk Grove
FUND: 373 - SEPA/LRSP P3 Administration Fee
Statement of Revenues and Expenditures and Changes in Fund Balance for Last Five Fiscal Years

<u>Description</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>	<u>FY2021/22</u>
Revenues					
Fees collected	\$ -	\$ -	\$ -	\$ -	\$ 2,449,896
Interest Earned, Market Gain/Loss	\$ -	\$ -	\$ -	\$ -	\$ (69,046)
Miscellaneous Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ 2,380,849
Expenditures					
Impact Fee Administration	\$ -	\$ -	\$ -	\$ 9,036	\$ 96
AB1600 Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ 9,036	\$ 96
Revenue Less Expenditures	\$ -	\$ -	\$ -	\$ (9,036)	\$ 2,380,753
Fund Balance, Beginning of Year	\$ -	\$ -	\$ -	\$ -	\$ (9,036)
Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ (9,036)	\$ 2,371,717
Assigned Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted Available Fund Balance	\$ -	\$ -	\$ -	\$ (9,036)	\$ 2,371,717

Capital Improvement Projects

	<u>Project Amount Expended</u>	<u>Percent Funded by Impact Fees</u>	<u>Impact Fee Expenditures</u>	<u>Non-Impact Fee Expenditures</u>
FY 2021-22 Projects				
Impact Fee Administration	\$ 96	100%	\$ 96	\$ -
Total	\$ 96		\$ 96	\$ -
FY 2020-21 Projects				
None	\$ 9,036	100%	\$ 9,036	\$ -
Total	\$ 9,036		\$ 9,036	\$ -

Five Year Revenue Test Using First in First Out Method

	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>	<u>FY2021/22</u>
Available Revenue Current Year	\$ -	\$ -	\$ -	\$ (9,036)	\$ 2,371,717
Available Revenue Prior Fiscal Year (2-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Available Revenue Prior Fiscal Year (3-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Available Revenue Prior Fiscal Year (4-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Available Revenue Prior Fiscal Year (5-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Available Revenue Greater than five Prior Fiscal years	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue Available	\$ -	\$ -	\$ -	\$ (9,036)	\$ 2,371,717

Five Year Expenditure to Revenue Match

	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>	<u>FY2021/22</u>
Expense Allocation Current Year	\$ -	\$ -	\$ -	\$ 9,036	\$ 96
Expense Allocation Prior Fiscal Year (2-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (3-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (4-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (5-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Greater than five Prior Fiscal years	\$ -	\$ -	\$ -	\$ -	\$ -
Total Annual Expenditures	\$ -	\$ -	\$ -	\$ 9,036	\$ 96

Adopted 2022-2027 Capital Improvement Program (CIP)

	<u>FY2022/23</u>	<u>FY2023/24</u>	<u>FY2024/25</u>	<u>FY2025/26</u>	<u>FY2026/27</u>
None Programmed	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -

D. Basin Fee – Basin S4 (Fund 374)

The Basin Fee is based on the allocation of basin facilities and land acquisition costs to land uses within the North Sub-shed and each of the other individual basin sub-sheds in Zone 1. This fee varies from sub-shed to sub-shed in Zone 1 based on the individual drainage facilities needed in each sub-shed. Fees collected for each sub-shed may not be transferred or expended to another sub-shed. For this reason, activity for each sub-shed is accounted for and reported in a unique fund.

The Ending Balance for June 30, 2022, reflects the balance on the City's records, which may include several different asset and liability accounts not depicted below, but which still affect the ending balance.

There are no projects programmed from this Fund through the adopted 2022-2027 Capital Improvements Program 5-year forecast.

Required Findings

1. The purpose of the Southeast Policy Area (SEPA) and Laguna Ridge Specific Plan Phase 3 (LRSP P3) Drainage Impact Fee Program is to fund the costs of land acquisition and construction of major drainage and trunk drainage facilities that are necessary to serve new residential and non-residential development in the SEPA and the LRSP P3 areas. New development in those areas will increase the service population benefitting from these drainage facilities and, therefore, the need to cover those related costs.
2. The reasonable relationship between the SEPA and LRSP P3 Drainage Impact fee and the purpose for which it is charged is demonstrated in the *City of Elk Grove Southeast Policy Area (SEPA) and Laguna Ridge Specific Plan Phase 3 (LRSP P3) Drainage Impact Fee Nexus Study dated February 13, 2019, effective April 15, 2019.*
3. The sources and amounts of funding anticipated to complete the future SEPA and LRSP P3 drainage facilities are in the *City of Elk Grove Southeast Policy Area (SEPA) and Laguna Ridge Specific Plan Phase 3 (LRSP P3) Drainage Impact Fee Nexus Study dated February 13, 2019, effective April 15, 2019.*
4. The approximate date for funding and constructing this new facility is not known as it is a longer-term planned project for the City

Beginning Balance, July 1, 2021	\$	-
Fees Collected	\$	-
Interest Earned, Market Gain/Loss	\$	-
Miscellaneous Revenue	\$	-
Total	\$	-

<u>Disbursements</u>	<u>Amount</u>	<u>% Fee Funded in FY22</u>
Impact Fee Administration	\$ -	100%
Total	\$ -	
Ending Balance, June 30, 2022	\$	-

City of Elk Grove
FUND: 374 - SEPA Nort Sub-Shed Fee
Statement of Revenues and Expenditures and Changes in Fund Balance for Last Five Fiscal Years

<u>Description</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>	<u>FY2021/22</u>
Revenues					
Fees collected	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Earned, Market Gain/Loss	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures					
Impact Fee Administration	\$ -	\$ -	\$ -	\$ -	\$ -
AB1600 Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue Less Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance, Beginning of Year	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	\$ -
Assigned Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted Available Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvement Projects

	<u>Project Amount</u>	<u>Percent Funded</u>	<u>Impact Fee</u>	<u>Non-Impact Fee</u>
	<u>Expended</u>	<u>by Impact Fees</u>	<u>Expenditures</u>	<u>Expenditures</u>
FY 2021-22 Projects				
Impact Fee Administration	\$ -	100%	\$ -	\$ -
Total	\$ -		\$ -	\$ -
FY 2020-21 Projects				
None	\$ -	100%	\$ -	\$ -
Total	\$ -		\$ -	\$ -

Five Year Revenue Test Using First in First Out Method

	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>	<u>FY2021/22</u>
Available Revenue Current Year	\$ -	\$ -	\$ -	\$ -	\$ -
Available Revenue Prior Fiscal Year (2-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Available Revenue Prior Fiscal Year (3-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Available Revenue Prior Fiscal Year (4-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Available Revenue Prior Fiscal Year (5-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Available Revenue Greater than five Prior Fiscal years	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue Available	\$ -	\$ -	\$ -	\$ -	\$ -

Five Year Expenditure to Revenue Match

	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>	<u>FY2021/22</u>
Expense Allocation Current Year	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (2-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (3-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (4-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (5-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Greater than five Prior Fiscal years	\$ -	\$ -	\$ -	\$ -	\$ -
Total Annual Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -

Adopted 2022-202266 Capital Improvement Program (CIP)

	<u>FY2022/23</u>	<u>FY2023/24</u>	<u>FY2024/25</u>	<u>FY2025/26</u>	<u>FY2026/27</u>
None Programmed	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -

E. Basin Fee – Basin S5 (Fund 375)

The Basin Fee is based on the allocation of basin facilities and land acquisition costs to land uses within the North Sub-shed and each of the other individual basin sub-sheds in Zone 1. This fee varies from sub-shed to sub-shed in Zone 1 based on the individual drainage facilities needed in each sub-shed. Fees collected for each sub-shed may not be transferred or expended to another sub-shed. For this reason, activity for each sub-shed is accounted for and reported in a unique fund.

The Ending Balance for June 30, 2022, reflects the balance on the City's records, which may include several different asset and liability accounts not depicted below, but which still affect the ending balance.

There are no projects programmed in this Fund through the adopted 2022-2027 Capital Improvements Program CIP 5-year forecast.

Required Findings

1. The purpose of the Southeast Policy Area (SEPA) and Laguna Ridge Specific Plan Phase 3 (LRSP P3) Drainage Impact Fee Program is to fund the costs of land acquisition and construction of major drainage and trunk drainage facilities that are necessary to serve new residential and non-residential development in the SEPA and the LRSP P3 areas. New development in those areas will increase the service population benefitting from these drainage facilities and, therefore, the need to cover those related costs.
2. The reasonable relationship between the SEPA and LRSP P3 Drainage Impact fee and the purpose for which it is charged is demonstrated in the *City of Elk Grove Southeast Policy Area (SEPA) and Laguna Ridge Specific Plan Phase 3 (LRSP P3) Drainage Impact Fee Nexus Study dated February 13, 2019, effective April 15, 2019.*
3. The sources and amounts of funding anticipated to complete the future SEPA and LRSP P3 drainage facilities are in the *City of Elk Grove Southeast Policy Area (SEPA) and Laguna Ridge Specific Plan Phase 3 (LRSP P3) Drainage Impact Fee Nexus Study dated February 13, 2019, effective April 15, 2019.*
4. The approximate date for funding and constructing this new facility is not known as it is a longer-term planned project for the City.

Beginning Balance, July 1, 2021	\$	-
Fees Collected	\$	-
Interest Earned, Market Gain/Loss	\$	-
Miscellaneous Revenue	\$	-
Total	\$	-

<u>Disbursements</u>	<u>Amount</u>	<u>% Fee Funded in FY22</u>
Impact Fee Administration	\$ -	100%
Total	\$ -	
Ending Balance, June 30, 2022	\$	-

City of Elk Grove
FUND: 375 - SEPA Z1 Basin S4 Fee
Statement of Revenues and Expenditures and Changes in Fund Balance for Last Five Fiscal Years

<u>Description</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>	<u>FY2021/22</u>
Revenues					
Fees collected	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Earned, Market Gain/Loss	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures					
Impact Fee Administration	\$ -	\$ -	\$ -	\$ -	\$ -
AB1600 Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue Less Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance, Beginning of Year	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	\$ -
Assigned Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted Available Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvement Projects

FY 2021-22 Projects

	<u>Project Amount Expended</u>	<u>Percent Funded by Impact Fees</u>	<u>Impact Fee Expenditures</u>	<u>Non-Impact Fee Expenditures</u>
Impact Fee Administration	\$ -	100%	\$ -	\$ -
Total	\$ -		\$ -	\$ -

FY 2020-21 Projects

	<u>Project Amount Expended</u>	<u>Percent Funded by Impact Fees</u>	<u>Impact Fee Expenditures</u>	<u>Non-Impact Fee Expenditures</u>
None	\$ -	100%	\$ -	\$ -
Total	\$ -		\$ -	\$ -

Five Year Revenue Test Using First in First Out Method

	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>	<u>FY2021/22</u>
Available Revenue Current Year	\$ -	\$ -	\$ -	\$ -	\$ -
Available Revenue Prior Fiscal Year (2-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Available Revenue Prior Fiscal Year (3-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Available Revenue Prior Fiscal Year (4-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Available Revenue Prior Fiscal Year (5-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Available Revenue Greater than five Prior Fiscal years	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue Available	\$ -	\$ -	\$ -	\$ -	\$ -

Five Year Expenditure to Revenue Match

	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>	<u>FY2021/22</u>
Expense Allocation Current Year	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (2-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (3-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (4-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (5-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Greater than five Prior Fiscal years	\$ -	\$ -	\$ -	\$ -	\$ -
Total Annual Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -

Adopted 2022-2027 Capital Improvement Program (CIP)

	<u>FY2022/23</u>	<u>FY2023/24</u>	<u>FY2024/25</u>	<u>FY2025/26</u>	<u>FY2026/27</u>
None Programmed	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -

F. Basin Fee – Basin S6 (Fund 376)

The Basin Fee is based on the allocation of basin facilities and land acquisition costs to land uses within the North Sub-shed and each of the other individual basin sub-sheds in Zone 1. This fee varies from sub-shed to sub-shed in Zone 1 based on the individual drainage facilities needed in each sub-shed. Fees collected for each sub-shed may not be transferred or expended to another sub-shed. For this reason, activity for each sub-shed is accounted for and reported in a unique fund.

The Ending Balance for June 30, 2022, reflects the balance on the City's records, which may include several different asset and liability accounts not depicted below, but which still affect the ending balance.

There are no projects programmed from this Fund through the adopted 2022-2027 CIP 5-year forecast.

Required Findings

1. The purpose of the Southeast Policy Area (SEPA) and Laguna Ridge Specific Plan Phase 3 (LRSP P3) Drainage Impact Fee Program is to fund the costs of land acquisition and construction of major drainage and trunk drainage facilities that are necessary to serve new residential and non-residential development in the SEPA and the LRSP P3 areas. New development in those areas will increase the service population benefitting from these drainage facilities and, therefore, the need to cover those related costs.
2. The reasonable relationship between the SEPA and LRSP P3 Drainage Impact fee and the purpose for which it is charged is demonstrated in the *City of Elk Grove Southeast Policy Area (SEPA) and Laguna Ridge Specific Plan Phase 3 (LRSP P3) Drainage Impact Fee Nexus Study dated February 13, 2019, effective April 15, 2019.*
3. The sources and amounts of funding anticipated to complete the future SEPA and LRSP P3 drainage facilities are in the *City of Elk Grove Southeast Policy Area (SEPA) and Laguna Ridge Specific Plan Phase 3 (LRSP P3) Drainage Impact Fee Nexus Study dated February 13, 2019, effective April 15, 2019.*
4. The approximate date for funding and constructing this new facility is not known as it is a longer-term planned project for the City.

Beginning Balance, July 1, 2021	\$ 732,326
Fees Collected	\$ -
Interest Earned, Market Gain/Loss	\$ (23,141)
Miscellaneous Revenue	\$ -
Total	<u>\$ (23,141)</u>

<u>Disbursements</u>	<u>Amount</u>	<u>% Fee Funded in FY22</u>
Impact Fee Administration	<u>\$ 310</u>	<u>100%</u>
Total	<u>\$ 310</u>	
Ending Balance, June 30, 2022	\$ 708,875	

City of Elk Grove
FUND: 376 - SEPA Z1 Basin S5 Fee
Statement of Revenues and Expenditures and Changes in Fund Balance for Last Five Fiscal Years

<u>Description</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>	<u>FY2021/22</u>
Revenues					
Fees collected	\$ -	\$ -	\$ 385,986	\$ 335,720	\$ -
Interest Earned, Market Gain/Loss	\$ -	\$ -	[1] \$ 10,021	\$ 599	\$ (23,141)
Miscellaneous Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ -	\$ 396,008	\$ 336,319	\$ (23,141)
Expenditures					
Impact Fee Administration	\$ -	\$ -	\$ -	\$ -	\$ 310
AB1600 Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 310
Revenue Less Expenditures	\$ -	\$ -	\$ 396,008	\$ 336,319	\$ (23,451)
Fund Balance, Beginning of Year	\$ -	\$ -	\$ -	\$ 396,008	\$ 732,326
Fund Balance, End of Year	\$ -	\$ -	\$ 396,008	\$ 732,326	\$ 708,875
Assigned Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted Available Fund Balance	\$ -	\$ -	\$ 396,008	\$ 732,326	\$ 708,875

[1] Prior Year Adjustment

Capital Improvement Projects

FY 2021-22 Projects

	<u>Project Amount Expended</u>	<u>Percent Funded by Impact Fees</u>	<u>Impact Fee Expenditures</u>	<u>Non-Impact Fee Expenditures</u>
Impact Fee Administration	\$ 310	100%	\$ 310	\$ -
Total	\$ 310		\$ 310	\$ -

FY 2020-21 Projects

	<u>Project Amount Expended</u>	<u>Percent Funded by Impact Fees</u>	<u>Impact Fee Expenditures</u>	<u>Non-Impact Fee Expenditures</u>
None	\$ -	100%	\$ -	\$ -
Total	\$ -		\$ -	\$ -

Five Year Revenue Test Using First in First Out Method

	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>	<u>FY2021/22</u>
Available Revenue Current Year	\$ -	\$ -	\$ 396,008	\$ 336,319	\$ -
Available Revenue Prior Fiscal Year (2-yr Old Funds)	\$ -	\$ -	\$ -	\$ 396,008	\$ 336,319
Available Revenue Prior Fiscal Year (3-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ 372,556
Available Revenue Prior Fiscal Year (4-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Available Revenue Prior Fiscal Year (5-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Available Revenue Greater than five Prior Fiscal years	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue Available	\$ -	\$ -	\$ 396,008	\$ 732,326	\$ 708,875

Five Year Expenditure to Revenue Match

	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>	<u>FY2021/22</u>
Expense Allocation Current Year	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (2-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (3-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ 310
Expense Allocation Prior Fiscal Year (4-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (5-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Greater than five Prior Fiscal years	\$ -	\$ -	\$ -	\$ -	\$ -
Total Annual Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 310

Adopted 2022-2027 Capital Improvement Program (CIP)

	<u>FY2022/23</u>	<u>FY2023/24</u>	<u>FY2024/25</u>	<u>FY2025/26</u>	<u>FY2026/27</u>
None Programmed	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -

G. Basin Fee – Basin S7 (Fund 377)

The Basin Fee is based on the allocation of basin facilities and land acquisition costs to land uses within the North Sub-shed and each of the other individual basin sub-sheds in Zone 1. This fee varies from sub-shed to sub-shed in Zone 1 based on the individual drainage facilities needed in each sub-shed. Fees collected for each sub-shed may not be transferred or expended to another sub-shed. For this reason, activity for each sub-shed is accounted for and reported in a unique fund.

The Ending Balance for June 30, 2022, reflects the balance on the City's records, which may include several different asset and liability accounts not depicted below, but which still affect the ending balance.

There are no projects programmed in this Fund through the adopted 2022-2027 CIP 5-year forecast.

Required Findings

1. The purpose of the Southeast Policy Area (SEPA) and Laguna Ridge Specific Plan Phase 3 (LRSP P3) Drainage Impact Fee Program is to fund the costs of land acquisition and construction of major drainage and trunk drainage facilities that are necessary to serve new residential and non-residential development in the SEPA and the LRSP P3 areas. New development in those areas will increase the service population benefitting from these drainage facilities and, therefore, the need to cover those related costs.
2. The reasonable relationship between the SEPA and LRSP P3 Drainage Impact fee and the purpose for which it is charged is demonstrated in the *City of Elk Grove Southeast Policy Area (SEPA) and Laguna Ridge Specific Plan Phase 3 (LRSP P3) Drainage Impact Fee Nexus Study dated February 13, 2019, effective April 15, 2019.*
3. The sources and amounts of funding anticipated to complete the future SEPA and LRSP P3 drainage facilities are in the *City of Elk Grove Southeast Policy Area (SEPA) and Laguna Ridge Specific Plan Phase 3 (LRSP P3) Drainage Impact Fee Nexus Study dated February 13, 2019, effective April 15, 2019.*
4. The approximate date for funding and constructing this new facility is not known as it is a longer-term planned project for the City.

Beginning Balance, July 1, 2021	\$	-
Fees Collected	\$	-
Interest Earned, Market Gain/Loss	\$	-
Miscellaneous Revenue	\$	-
Total	\$	-

<u>Disbursements</u>	<u>Amount</u>	<u>% Fee Funded in FY22</u>
Impact Fee Administration	\$ -	0%
Total	\$ -	
Ending Balance, June 30, 2022	\$	-

City of Elk Grove
FUND: 377 - SEPA Z1 Basin S6 Fee
Statement of Revenues and Expenditures and Changes in Fund Balance for Last Five Fiscal Years

<u>Description</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>	<u>FY2021/22</u>
Revenues					
Fees collected	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Earned, Market Gain/Loss	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures					
Impact Fee Administration	\$ -	\$ -	\$ -	\$ -	\$ -
AB1600 Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue Less Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance, Beginning of Year	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	\$ -
Assigned Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted Available Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvement Projects

	<u>Project Amount</u>	<u>Percent Funded</u>	<u>Impact Fee</u>	<u>Non-Impact Fee</u>
	<u>Expended</u>	<u>by Impact Fees</u>	<u>Expenditures</u>	<u>Expenditures</u>
FY 2021-22 Projects				
Impact Fee Administration	\$ -	100%	\$ -	\$ -
Total	\$ -		\$ -	\$ -
FY 2020-21 Projects				
None	\$ -	100%	\$ -	\$ -
Total	\$ -		\$ -	\$ -

Five Year Revenue Test Using First in First Out Method

	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>	<u>FY2021/22</u>
Available Revenue Current Year	\$ -	\$ -	\$ -	\$ -	\$ -
Available Revenue Prior Fiscal Year (2-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Available Revenue Prior Fiscal Year (3-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Available Revenue Prior Fiscal Year (4-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Available Revenue Prior Fiscal Year (5-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Available Revenue Greater than five Prior Fiscal years	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue Available	\$ -	\$ -	\$ -	\$ -	\$ -

Five Year Expenditure to Revenue Match

	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>	<u>FY2021/22</u>
Expense Allocation Current Year	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (2-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (3-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (4-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (5-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Greater than five Prior Fiscal years	\$ -	\$ -	\$ -	\$ -	\$ -
Total Annual Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -

Adopted 2022-2027 Capital Improvement Program (CIP)

	<u>FY2022/23</u>	<u>FY2023/24</u>	<u>FY2024/25</u>	<u>FY2025/26</u>	<u>FY2026/27</u>
None Programmed	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -

H. Basin Fee – Basin S8 (Fund 378)

The Basin Fee is based on the allocation of basin facilities and land acquisition costs to land uses within the North Sub-shed and each of the other individual basin sub-sheds in Zone 1. This fee varies from sub-shed to sub-shed in Zone 1 based on the individual drainage facilities needed in each sub-shed. Fees collected for each sub-shed may not be transferred or expended to another sub-shed. For this reason, activity for each sub-shed is accounted for and reported in a unique fund.

The Ending Balance for June 30, 2022, reflects the balance on the City's records, which may include several different asset and liability accounts not depicted below, but which still affect the ending balance.

There are no projects programmed in this Fund through the adopted 2022-2027 CIP 5-year forecast.

Required Findings

1. The purpose of the Southeast Policy Area (SEPA) and Laguna Ridge Specific Plan Phase 3 (LRSP P3) Drainage Impact Fee Program is to fund the costs of land acquisition and construction of major drainage and trunk drainage facilities that are necessary to serve new residential and non-residential development in the SEPA and the LRSP P3 areas. New development in those areas will increase the service population benefitting from these drainage facilities and, therefore, the need to cover those related costs.
2. The reasonable relationship between the SEPA and LRSP P3 Drainage Impact fee and the purpose for which it is charged is demonstrated in the *City of Elk Grove Southeast Policy Area (SEPA) and Laguna Ridge Specific Plan Phase 3 (LRSP P3) Drainage Impact Fee Nexus Study dated February 13, 2019, effective April 15, 2019.*
3. The sources and amounts of funding anticipated to complete the future SEPA and LRSP P3 drainage facilities are in the *City of Elk Grove Southeast Policy Area (SEPA) and Laguna Ridge Specific Plan Phase 3 (LRSP P3) Drainage Impact Fee Nexus Study dated February 13, 2019, effective April 15, 2019.*
4. The approximate date for funding and constructing this new facility is not known as it is a longer-term planned project for the City.

Beginning Balance, July 1, 2021	\$	-
Fees Collected	\$	-
Interest Earned, Market Gain/Loss	\$	-
Miscellaneous Revenue	\$	-
Total	\$	-

<u>Disbursements</u>	<u>Amount</u>	<u>% Fee Funded in FY22</u>
Impact Fee Administration	\$ -	100%
Total	\$ -	
Ending Balance, June 30, 2022	\$	-

City of Elk Grove
FUND: 378 - SEPA Z1 Basin S7 Fee
Statement of Revenues and Expenditures and Changes in Fund Balance for Last Five Fiscal Years

<u>Description</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>	<u>FY2021/22</u>
Revenues					
Fees collected	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Earned, Market Gain/Loss	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures					
Impact Fee Administration	\$ -	\$ -	\$ -	\$ -	\$ -
AB1600 Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue Less Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance, Beginning of Year	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	\$ -
Assigned Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted Available Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvement Projects

<u>FY 2021-22 Projects</u>	<u>Project Amount Expended</u>	<u>Percent Funded by Impact Fees</u>	<u>Impact Fee Expenditures</u>	<u>Non-Impact Fee Expenditures</u>
Impact Fee Administration	\$ -	100%	\$ -	\$ -
Total	\$ -		\$ -	\$ -
<u>FY 2020-21 Projects</u>	<u>Project Amount Expended</u>	<u>Percent Funded by Impact Fees</u>	<u>Impact Fee Expenditures</u>	<u>Non-Impact Fee Expenditures</u>
None	\$ -	100%	\$ -	\$ -
Total	\$ -		\$ -	\$ -

Five Year Revenue Test Using First in First Out Method

	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>	<u>FY2021/22</u>
Available Revenue Current Year	\$ -	\$ -	\$ -	\$ -	\$ -
Available Revenue Prior Fiscal Year (2-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Available Revenue Prior Fiscal Year (3-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Available Revenue Prior Fiscal Year (4-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Available Revenue Prior Fiscal Year (5-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Available Revenue Greater than five Prior Fiscal years	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue Available	\$ -	\$ -	\$ -	\$ -	\$ -

Five Year Expenditure to Revenue Match

	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>	<u>FY2021/22</u>
Expense Allocation Current Year	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (2-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (3-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (4-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (5-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Greater than five Prior Fiscal years	\$ -	\$ -	\$ -	\$ -	\$ -
Total Annual Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -

Adopted 2022-2027 Capital Improvement Program (CIP)

	<u>FY2022/23</u>	<u>FY2023/24</u>	<u>FY2024/25</u>	<u>FY2025/26</u>	<u>FY2026/27</u>
None Programmed	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -

I. SEPA and LRSP Phase 3 Admin Fee (Fund 380)

The Storm Drainage fee for the LRSP P3 is comprised of the following fee components: LRSP P3 Drainage Fee and Administration Fee.

The 2019 Nexus Study identified the need for fee program administration. The estimated cost was 4% of total fees collected in the fee program to adequately fund fee program administration.

The Ending Balance for June 30, 2022, reflects the balance on the City's records, which may include several different asset and liability accounts not depicted below, but which still affect the ending balance.

There are no projects programmed in this Fund through the adopted 2022-2027 CIP 5-year forecast.

Required Findings

1. The purpose of the Southeast Policy Area (SEPA) and Laguna Ridge Specific Plan Phase 3 (LRSP P3) Drainage Impact Fee Program is to fund the costs of land acquisition and construction of major drainage and trunk drainage facilities that are necessary to serve new residential and non-residential development in the SEPA and the LRSP P3 areas. New development in those areas will increase the service population benefitting from these drainage facilities and, therefore, the need to cover those related costs.
2. The reasonable relationship between the SEPA and LRSP P3 Drainage Impact fee and the purpose for which it is charged is demonstrated in the *City of Elk Grove Southeast Policy Area (SEPA) and Laguna Ridge Specific Plan Phase 3 (LRSP P3) Drainage Impact Fee Nexus Study dated February 13, 2019, effective April 15, 2019.*
3. The sources and amounts of funding anticipated to complete the future SEPA and LRSP P3 drainage facilities are in the *City of Elk Grove Southeast Policy Area (SEPA) and Laguna Ridge Specific Plan Phase 3 (LRSP P3) Drainage Impact Fee Nexus Study dated February 13, 2019, effective April 15, 2019.*
4. The approximate date for funding and constructing this new facility is not known as it is a longer-term planned project for the City.

Beginning Balance, July 1, 2021	\$ 47,042
Fees Collected	\$ 244,905
Interest Earned, Market Gain/Loss	\$ (8,004)
Miscellaneous Revenue	\$ -
Total	\$ 236,901

<u>Disbursements</u>	<u>Amount</u>	<u>% Fee Funded in FY22</u>
Impact Fee Administration	\$ 2,858	100%
Total	\$ 2,858	
Ending Balance, June 30, 2022	\$ 281,084	

City of Elk Grove
FUND: 380 - SEPA/LRSP P3 Administrative Fee
Statement of Revenues and Expenditures and Changes in Fund Balance for Last Five Fiscal Years

<u>Description</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>	<u>FY2021/22</u>
Revenues					
Fees collected	\$ -	\$ -	\$ 23,658	\$ 22,991	\$ 244,905
Interest Earned, Market Gain/Loss	\$ -	\$ - [1]	\$ 614	\$ 71	\$ (8,004)
Miscellaneous Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ -	\$ 24,272	\$ 23,061	\$ 236,901
Expenditures					
Impact Fee Administration	\$ -	\$ -	\$ -	\$ 291	\$ 2,858
AB1600 Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ 291	\$ 2,858
Revenue Less Expenditures	\$ -	\$ -	\$ 24,272	\$ 22,770	\$ 234,043
Fund Balance, Beginning of Year	\$ -	\$ -	\$ -	\$ 24,272	\$ 47,042
Fund Balance, End of Year	\$ -	\$ -	\$ 24,272	\$ 47,042	\$ 281,084
Assigned Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted Available Fund Balance	\$ -	\$ -	\$ 24,272	\$ 47,042	\$ 281,084

[1] Prior Year Adjustment

Capital Improvement Projects

	<u>Project Amount Expended</u>	<u>Percent Funded by Impact Fees</u>	<u>Impact Fee Expenditures</u>	<u>Non-Impact Fee Expenditures</u>
FY 2021-22 Projects				
Impact Fee Administration	\$ 2,858	100%	\$ 2,858	\$ -
Total	\$ 2,858		\$ 2,858	\$ -
FY 2020-21 Projects				
None	\$ 291	100%	\$ 291	\$ -
Total	\$ 291		\$ 291	\$ -

Five Year Revenue Test Using First in First Out Method

	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>	<u>FY2021/22</u>
Available Revenue Current Year	\$ -	\$ -	\$ 24,272	\$ 23,061	\$ 236,901
Available Revenue Prior Fiscal Year (2-yr Old Funds)	\$ -	\$ -	\$ -	\$ 23,980	\$ 23,061
Available Revenue Prior Fiscal Year (3-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ 21,122
Available Revenue Prior Fiscal Year (4-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Available Revenue Prior Fiscal Year (5-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Available Revenue Greater than five Prior Fiscal years	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue Available	\$ -	\$ -	\$ 24,272	\$ 47,042	\$ 281,084

Five Year Expenditure to Revenue Match

	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>	<u>FY2021/22</u>
Expense Allocation Current Year	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (2-yr Old Funds)	\$ -	\$ -	\$ -	\$ 291	\$ -
Expense Allocation Prior Fiscal Year (3-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ 2,858
Expense Allocation Prior Fiscal Year (4-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (5-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Greater than five Prior Fiscal years	\$ -	\$ -	\$ -	\$ -	\$ -
Total Annual Expenditures	\$ -	\$ -	\$ -	\$ 291	\$ 2,858

Adopted 2022-2027 Capital Improvement Program (CIP)

	<u>FY2022/23</u>	<u>FY2023/24</u>	<u>FY2024/25</u>	<u>FY2025/26</u>	<u>FY2026/27</u>
None Programmed	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -

SEPA/LRSP Phase 3 Drainage Fee Schedule

SEPA/LRSP Phase 3 Drainage Impact Fee Program - First Half of FY2021-22 July 1, 2021 through December 31, 2021						
Land Use	City Infrastructure Development					Total
	Channel Fee	Fee	Basin Fee	Admin Fee		
North Sub-Shed - per acre						
Single Family	\$ 7,261	\$ 2,053	\$ 18,871	\$ 1,127	\$ 29,312	
Multi-Family, Non-Residential	\$ 12,131	\$ 3,430	\$ 31,526	\$ 1,883	\$ 48,970	
Basin S-4 - per acre						
Single Family	\$ -	\$ -	\$ -	\$ -	\$ -	
Multi-Family, Non-Residential	\$ 12,131	\$ 3,430	\$ 15,046	\$ 1,224	\$ 31,831	
Basin S-5 - per acre						
Single Family	\$ -	\$ -	\$ -	\$ -	\$ -	
Multi-Family, Non-Residential	\$ 12,131	\$ 3,430	\$ 20,738	\$ 1,452	\$ 37,751	
Basin S-6 - per acre						
Single Family	\$ 7,261	\$ 2,053	\$ 17,500	\$ 1,073	\$ 27,887	
Multi-Family, Non-Residential	\$ 12,131	\$ 3,430	\$ 29,236	\$ 1,792	\$ 46,589	
Basin S-7 - per acre						
Single Family	\$ 7,261	\$ 2,053	\$ -	\$ 373	\$ 9,687	
Multi-Family, Non-Residential	\$ 12,131	\$ 3,430	\$ -	\$ 622	\$ 16,183	
Basin S-8 - per acre						
Single Family	\$ -	\$ -	\$ -	\$ -	\$ -	
Multi-Family, Non-Residential	\$ 12,131	\$ 3,430	\$ 24,560	\$ 1,605	\$ 41,726	
LRSP Phase 3 - per acre						
Single Family	\$ -	\$ -	\$ 22,395	\$ 896	\$ 23,291	
Multi-Family, Non-Residential	\$ -	\$ -	\$ 41,992	\$ 1,680	\$ 43,672	

SEPA/LRSP Phase 3 Drainage Fee Schedule (continued)

SEPA/LRSP Phase 3 Drainage Impact Fee Program - Second Half of FY2021-22 January 1, 2022 through June 30, 2022						
Land Use	City Infrastructure Development					
	Channel Fee	Fee	Basin Fee	Admin Fee	Total	
North Sub-Shed - Per Acre						
Single Family	\$ 7,906	\$ 2,235	\$ 20,548	\$ 1,228	\$ 31,917	
Multi-Family, Non-Residential	\$ 13,209	\$ 3,735	\$ 34,328	\$ 2,051	\$ 53,323	
Basin S-4 - Per Acre						
Single Family	\$ -	\$ -	\$ -	\$ -	\$ -	
Multi-Family, Non-Residential	\$ 13,209	\$ 3,735	\$ 16,383	\$ 1,333	\$ 34,660	
Basin S-5 - Per Acre						
Single Family	\$ -	\$ -	\$ -	\$ -	\$ -	
Multi-Family, Non-Residential	\$ 13,209	\$ 3,735	\$ 22,581	\$ 1,581	\$ 41,106	
Basin S-6 - Per Acre						
Single Family	\$ 7,906	\$ 2,235	\$ 19,055	\$ 1,168	\$ 30,364	
Multi-Family, Non-Residential	\$ 13,209	\$ 3,735	\$ 31,835	\$ 1,951	\$ 50,730	
Basin S-7 - Per Acre						
Single Family	\$ 7,906	\$ 2,235	\$ -	\$ 406	\$ 10,547	
Multi-Family, Non-Residential	\$ 13,209	\$ 3,735	\$ -	\$ 678	\$ 17,622	
Basin S-8 - Per Acre						
Single Family	\$ -	\$ -	\$ -	\$ -	\$ -	
Multi-Family, Non-Residential	\$ 13,209	\$ 3,735	\$ 26,743	\$ 1,747	\$ 45,434	
LRSP Phase 3 - Per Acre						
Single Family	\$ -	\$ -	\$ 24,385	\$ 975	\$ 25,360	
Multi-Family, Non-Residential	\$ -	\$ -	\$ 45,724	\$ 1,829	\$ 47,553	

Southeast Policy Area Park and Trail Impact Fee Program Overview (two fee components)

1. Southeast Policy Area Park and Trail Impact Fee Program – Park Fee Component (Fund 356)

The 2019 Southeast Policy Area (SEPA) Park and Trail Impact Fees Nexus Study identifies the need to fund parkland development costs for all parks within SEPA or other park facilities for which SEPA receives parkland credit (i.e. nine acres of Reardan Community Park assigned to SEPA). All development within SEPA will pay the Park Fee component and those funds will be used by the City and Cosumnes Community Services District (CSD) to design and construct park facilities. Developers are not directly responsible for park facility construction. The total Park Fee component costs are calculated as \$8.4 million for shared parks and \$29.1 million for residential-focused parks, for a total of \$37.5 million included in the Nexus Study. There is no existing deficiency as the SEPA area is undeveloped.

The Ending Balance for June 30, 2022, reflects the balance on the City's records, which may include several different asset and liability accounts not depicted below, but which still affect the ending balance.

There are no projects programmed in this Fund through the adopted 2022-2027 CIP 5-year forecast.

Required Findings

1. The purpose of the SEPA Park and Trail Impact Fees Program – Park Fee component is to fund parkland development costs for all parks within SEPA or other park facilities for which SEPA receives credit, all of which are necessary to serve new residential and non-residential development in SEPA. New development in SEPA will increase the service population benefitting from these improvements and, therefore, the need to cover those related costs.
2. The reasonable relationship between the SEPA Park and Trail Impact Fee - Park Fee component and the purpose for which it is charged is demonstrated in the *City of Elk Grove Southeast Policy Area (SEPA) Park and Trail Impact Fees Nexus Study dated February 13, 2019, effective April 15, 2019.*
3. The sources and amounts of funding anticipated to complete the SEPA Park and Trail Impact Fee – Park Fee component facilities are in the *City of Elk Grove Southeast Policy Area (SEPA) Park and Trail Impact Fees Nexus Study dated February 13, 2019, effective April 15, 2019.*
4. The approximate date for funding and constructing these new facilities is not known but is expected to align with new development.

SEPA Park Fee (Fund 356)

Beginning Balance, July 1, 2021	\$ 2,260,115
Fees Collected	\$ 1,755,106
Interest Earned, Market Gain/Loss	\$ (192,127)
Miscellaneous Revenue	\$ -
Total	\$ 1,562,979

<u>Disbursements</u>	<u>Amount</u>	<u>% Fee Funded in FY22</u>
Impact Fee Administration	\$ 9,347	100%
Total	\$ 9,347	

Ending Balance, June 30, 2022	\$ 3,813,747
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City of Elk Grove
FUND: 356 - SEPA Park Fee
Statement of Revenues and Expenditures and Changes in Fund Balance for Last Five Fiscal Years

<u>Description</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>	<u>FY2021/22</u>
Revenues					
Fees collected	\$ -	\$ -	\$ 698,449	\$ 1,453,312	\$ 1,755,106
Interest Earned, Market Gain/Loss	\$ -	\$ - [1]	\$ 20,771	\$ 68,223	\$ (192,127)
Miscellaneous Reimbursement	\$ -	\$ -	\$ -	\$ 21,875	\$ -
Total Revenues	\$ -	\$ -	\$ 719,220	\$ 1,543,410	\$ 1,562,979
Expenditures					
Impact Fee Administration	\$ -	\$ -	\$ 420	\$ 2,095	\$ 9,347
AB1600 Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ 420	\$ 2,095	\$ 9,347
Revenue Less Expenditures	\$ -	\$ -	\$ 718,800	\$ 1,541,315	\$ 1,553,632
Fund Balance, Beginning of Year	\$ -	\$ -	\$ -	\$ 718,800	\$ 2,260,115
Fund Balance, End of Year	\$ -	\$ -	\$ 718,800	\$ 2,260,115	\$ 3,813,747
Assigned Fund Balance	\$ -	\$ -	\$ -	\$ 1,490,870	\$ 1,490,870
Adjusted Available Fund Balance	\$ -	\$ -	\$ 718,800	\$ 3,750,985	\$ 5,304,617

[1] Prior Year Adjustment

Capital Improvement Projects

	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
FY 2021-22 Projects				
Impact Fee Administration	\$ 9,347	100%	\$ 9,347	\$ -
Total	\$ 9,347		\$ 9,347	\$ -
FY 2020-21 Projects				
Impact Fee Administration	\$ 2,095	100%	\$ 2,095	\$ -
Total	\$ 2,095		\$ 2,095	\$ -

Five Year Revenue Test Using First in First Out Method

	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>	<u>FY2021/22</u>
Available Revenue Current Year	\$ -	\$ -	\$ 718,800	\$ 1,543,410	\$ 1,562,979
Available Revenue Prior Fiscal Year (2-yr Old Funds)	\$ -	\$ -	\$ -	\$ 2,207,575	\$ 1,543,410
Available Revenue Prior Fiscal Year (3-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ 2,198,228
Available Revenue Prior Fiscal Year (4-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Available Revenue Prior Fiscal Year (5-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Available Revenue Greater than five Prior Fiscal years	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue Available	\$ -	\$ -	\$ 718,800	\$ 3,750,985	\$ 5,304,617

Five Year Expenditure to Revenue Match

	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>	<u>FY2021/22</u>
Expense Allocation Current Year	\$ -	\$ -	\$ 420	\$ -	\$ -
Expense Allocation Prior Fiscal Year (2-yr Old Funds)	\$ -	\$ -	\$ -	\$ 2,095	\$ 9,347
Expense Allocation Prior Fiscal Year (3-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (4-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (5-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Greater than five Prior Fiscal years	\$ -	\$ -	\$ -	\$ -	\$ -
Total Annual Expenditures	\$ -	\$ -	\$ 420	\$ 2,095	\$ 9,347

Adopted 2022-2027 Capital Improvement Program (CIP)

	<u>FY2022/23</u>	<u>FY2023/24</u>	<u>FY2024/25</u>	<u>FY2025/26</u>	<u>FY2026/27</u>
None Programmed	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -

2. Southeast Policy Area Park and Trail Impact Fee Program – Trail Fee Component (Fund 357)

The 2019 Southeast Policy Area (SEPA) Park and Trail Impact Fees Nexus Study identifies the need to fund trail land acquisition and improvements costs for certain trails within SEPA. Trail land costs along the south side of the Shed C Channel are included, whereas land for the north side trail is included in the Shed C Channel costs in the Drainage Fee as this provides maintenance access. Trail improvement costs cover nine trail types in SEPA, based on trail width, location, landscaping and fencing components, and other attributes. Trail construction is the responsibility of developers. The Trails Fee provides a basis for the fair share allocation of these costs based upon new development. The City will provide fee credits or reimbursement for eligible facilities based upon the lesser of the actual construction costs or the value in the Trails Fee program. The total Trails Fee component costs are calculated as \$30.5 million for trail development and \$6.8 million for trail land acquisition, for a total of \$37.3 million included in the Nexus Study. There is no existing deficiency as the SEPA area is completely undeveloped.

The Ending Balance for June 30, 2022, reflects the balance on the City's records, which may include several different asset and liability accounts not depicted below, but which still affect the ending balance.

There are no projects programmed from this Fund through the adopted 2022-2027 CIP 5-year forecast.

Required Findings

1. The purpose of the SEPA Park and Trail Impact Fees Program – Trail Fee component is to fund trail land acquisition and development costs for trails within SEPA, all of which are necessary to serve new residential and non-residential development in SEPA. New development in SEPA will increase the service population benefitting from these improvements and, therefore, the need to cover those related costs.
2. The reasonable relationship between the SEPA Park and Trail Impact Fee - Trail Facilities fee component and the purpose for which it is charged is demonstrated in the *City of Elk Grove Southeast Policy Area (SEPA) Park and Trail Impact Fees Nexus Study dated February 13, 2019, effective April 15, 2019.*
3. The sources and amounts of funding anticipated to complete the future SEPA Park and Trail Impact Fee - Trail Fee component Facilities are in the *City of Elk Grove Southeast Policy Area (SEPA) Park and Trail Impact Fees Nexus Study dated February 13, 2019, effective April 15, 2019.*
4. The approximate date for funding and constructing these new facilities is not known but is expected to align with new development.

SEPA Trail Fee

Beginning Balance, July 1, 2021	\$ 2,092,684
Fees Collected	\$ 2,562,505
Interest Earned, Market Gain/Loss	\$ (135,642)
Miscellaneous Revenue	\$ -
Total	\$ 2,426,863

<u>Disbursements</u>	<u>Amount</u>	<u>% Fee Funded in FY22</u>
Impact Fee Administration	\$ 3,897	100%
Total	\$ 3,897	

Ending Balance, June 30, 2022	\$ 4,515,650
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City of Elk Grove
FUND: 357 - SEPA Trails Fee
Statement of Revenues and Expenditures and Changes in Fund Balance for Last Five Fiscal Years

<u>Description</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>	<u>FY2021/22</u>
Revenues					
Fees collected	\$ -	\$ -	\$ 652,580	\$ 1,389,207	\$ 2,562,505
Interest Earned, Market Gain/Loss	\$ -	\$ - [1]	\$ 19,371	\$ 33,594	\$ (135,642)
Miscellaneous Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ -	\$ 671,950	\$ 1,422,802	\$ 2,426,863
Expenditures					
Impact Fee Administration	\$ -	\$ -	\$ 341	\$ 1,727	\$ 3,897
AB1600 Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ 341	\$ 1,727	\$ 3,897
Revenue Less Expenditures	\$ -	\$ -	\$ 671,609	\$ 1,421,075	\$ 2,422,966
Fund Balance, Beginning of Year	\$ -	\$ -	\$ -	\$ 671,609	\$ 2,092,684
Fund Balance, End of Year	\$ -	\$ -	\$ 671,609	\$ 2,092,684	\$ 4,515,650
Assigned Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted Available Fund Balance	\$ -	\$ -	\$ 671,609	\$ 2,092,684	\$ 4,515,650

[1] Prior Year Adjustment

Capital Improvement Projects

FY 2021-22 Projects

	<u>Project Amount Expended</u>	<u>Percent Funded by Impact Fees</u>	<u>Impact Fee Expenditures</u>	<u>Non-Impact Fee Expenditures</u>
Impact Fee Administration	\$ 3,897	100%	\$ 3,897	\$ -
Total	\$ 3,897		\$ 3,897	\$ -

FY 2020-21 Projects

	<u>Project Amount Expended</u>	<u>Percent Funded by Impact Fees</u>	<u>Impact Fee Expenditures</u>	<u>Non-Impact Fee Expenditures</u>
Impact Fee Administration	\$ 1,727	100%	\$ 1,727	\$ -
Total	\$ 1,727		\$ 1,727	\$ -

Five Year Revenue Test Using First in First Out Method

	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>	<u>FY2021/22</u>
Available Revenue Current Year	\$ -	\$ -	\$ 671,609	\$ 1,422,461	\$ 2,426,863
Available Revenue Prior Fiscal Year (2-yr Old Funds)	\$ -	\$ -	\$ -	\$ 670,223	\$ 1,422,461
Available Revenue Prior Fiscal Year (3-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ 666,327
Available Revenue Prior Fiscal Year (4-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Available Revenue Prior Fiscal Year (5-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Available Revenue Greater than five Prior Fiscal years	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue Available	\$ -	\$ -	\$ 671,609	\$ 2,092,684	\$ 4,515,650

Five Year Expenditure to Revenue Match

	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>	<u>FY2021/22</u>
Expense Allocation Current Year	\$ -	\$ -	\$ 341	\$ -	\$ -
Expense Allocation Prior Fiscal Year (2-yr Old Funds)	\$ -	\$ -	\$ -	\$ 1,727	\$ -
Expense Allocation Prior Fiscal Year (3-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ 3,897
Expense Allocation Prior Fiscal Year (4-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (5-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Greater than five Prior Fiscal years	\$ -	\$ -	\$ -	\$ -	\$ -
Total Annual Expenditures	\$ -	\$ -	\$ 341	\$ 1,727	\$ 3,897

Adopted 2022-2027 Capital Improvement Program (CIP)

	<u>FY2022/23</u>	<u>FY2023/24</u>	<u>FY2024/25</u>	<u>FY2025/26</u>	<u>FY2026/27</u>
None Programmed	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -

SEPA Park and Trail Fee Schedule

SEPA Park and Trail Impact Fee Program - First Half of FY2021-22						
July 1, 2021 through December 31, 2021						
Land Use	SEPA Park Fee			SEPA Trail Fee		
	Base Fee	Admin Fee	Total	Base Fee	Admin Fee	Total
Residential - per unit						
Single Family	\$ 10,940	\$ 438	\$ 11,378	\$ 9,873	\$ 395	\$ 10,268
Multi-Family	\$ 7,903	\$ 316	\$ 8,219	\$ 7,133	\$ 285	\$ 7,418
Non-Residential - per acre						
Commercial	\$ 1,815	\$ 73	\$ 1,888	\$ 8,041	\$ 322	\$ 8,363
Office	\$ 3,282	\$ 131	\$ 3,413	\$ 14,549	\$ 582	\$ 15,131
Industrial/Flex	\$ 951	\$ 38	\$ 989	\$ 4,210	\$ 168	\$ 4,378

SEPA Park and Trail Impact Fee Program - Second Half of FY2021-22						
January 1, 2022 through June 30, 2022						
Land Use	SEPA Park Fee			SEPA Trail Fee		
	Base Fee	Admin Fee	Total	Base Fee	Admin Fee	Total
Residential - per unit						
Single Family	\$ 11,912	\$ 476	\$ 12,388	\$ 10,751	\$ 430	\$ 11,181
Multi-Family	\$ 8,605	\$ 344	\$ 8,949	\$ 7,767	\$ 311	\$ 8,078
Non-Residential - per acre						
Commercial	\$ 1,976	\$ 79	\$ 2,055	\$ 8,756	\$ 350	\$ 9,106
Office	\$ 3,574	\$ 143	\$ 3,717	\$ 15,842	\$ 634	\$ 16,476
Industrial/Flex	\$ 1,036	\$ 41	\$ 1,077	\$ 4,584	\$ 183	\$ 4,767