

Annual Development Impact Fee Report For the City of Elk Grove For Fiscal Year 2019-20

This report contains information on the City of Elk Grove's development impact fees for Fiscal Year 2019-20. This information is presented to comply with the annual reporting requirements contained in Government Code section 66000 *et seq.*, also known as AB1600. 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 2019-20, and planned projects included in the 2020-2025 Capital Improvement Program. The report summarizes revenue and expenditure activity and fund balance since FY2015-16 and provides a 5-year revenue test using 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. Schedule of fees.
3. Beginning and ending balances of the fee program.
4. Amount of fees collected, interest earned, and transfers/loans.
5. Disbursement information (including interfund transfers/loans) and percentage of the project funded by fees.
6. A description of each interfund loan along with the date the loan will be repaid and the rate of interest.
7. The estimated date when projects will begin if sufficient revenues are available to construct the project.
8. Findings for each fee program.

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 pursuant to subdivision (e) Section 66001 and any allocation pursuant to subdivision (f) of Section 66001.

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Presentation of Information by Fund

This report presents information by Fund starting with a summary overview of FY2019/20 Revenues and Expenses, FY2019/20 Project disbursements, and planned Projects for FY2020/21. 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 FY2018/19 and FY2019/20 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 (FIFO) 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 some unrealized gains but since the investments are Held-to-Maturity, the City does not expect to actually realize any of those gains and expects positive earnings as those investments mature. 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 January of 2018 when the fee program nexus study was updated by the City's contracted consultant, Goodwin Consulting. The current 2018 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 2018 Nexus Study identified the need for new administrative space beyond current capacity to accommodate the addition of new staff. The estimated cost of these new facilities was included in the Nexus Study and totaled \$4.4 million in 2017 dollars (including land acquisition costs). The 2018 Nexus Study calculated future administrative space needs using the existing Level Of Service (LOS) standard, and allocated 100% of future facilities costs to new development, assuming that the same LOS is maintained. There are no existing deficiency as current City administrative space needs are met by current facilities.

Ending Balance for June 30, 2020 reflects the balance on the City's records, and which may include several different assets and liabilities accounts not depicted below, but which still affect ending balance.

There currently are no projects programmed in this Fund through the adopted 2020-2025 Capital Improvements Program (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 - 2018 Update dated December 20, 2017, effective March 12, 2018*.
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 - 2018 Update, dated December 20, 2017, effective March 12, 2018* (shown in 2017 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, 2019	\$ 1,370,345
Fees Collected	\$ 183,287
Interest Earned, Market Gain/Loss	\$ 27,113
Total	<u>\$ 210,399</u>

<u>Disbursements</u>	<u>Amount</u>	<u>% Fee Funded in FY20</u>
Impact Fee Administration	\$ 827	100%
City Facilities Assessment/Master Plan WFC031	\$ 34	0%
Total	<u>\$ 860</u>	
Ending Balance, June 30, 2020	\$ 1,579,884	

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>FY 2015/16</u>	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>
Revenues					
Fees collected	\$ 171,565	\$ 84,665 [1]	\$ 206,052	\$ 231,707	\$ 183,287
Interest Earned, Market Gain/Loss	\$ 26,559	\$ (23,721) [2]	\$ -	\$ 24,472	\$ 27,113
Miscellaneous Revenue	\$ 22	\$ -	\$ -	\$ 16,614	\$ -
Total Revenues	\$ 198,146	\$ 60,945	\$ 206,052	\$ 272,793	\$ 210,399
Expenditures					
Debt Service	\$ 513,225	\$ 461,449	\$ -	\$ -	\$ -
Impact Fee Administration	\$ 254	\$ 1,025	\$ 1,225	\$ 7,950	\$ 827
AB 1600 Disbursements	\$ -	\$ -	\$ -	\$ 44,122	\$ 34
Total Expenditures	\$ 513,479	# \$ 462,474	\$ 1,225	\$ 52,072	\$ 860
Revenue Less Expenditures	\$ (315,333)	\$ (401,529)	\$ 204,827	\$ 220,721	\$ 209,539
Fund Balance, Beginning of Year	\$ 1,661,660	\$ 1,346,327	\$ 944,797	\$ 1,149,624	\$ 1,370,345
Fund Balance, End of Year	\$ 1,346,327	\$ 944,797	\$ 1,149,624	\$ 1,370,345	\$ 1,579,884
Assigned Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Available Fund Balance	\$ 1,346,327	\$ 944,797	\$ 1,149,624	\$ 1,370,345	\$ 1,579,884

[1] Revenues in FY2017/18 were reduced from previous years' report by \$1,827

[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

<u>FY 2019-20 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	\$ 827	100%	\$ 827	\$ -
City Facilities Assessment/Master Plan WFC031	\$ 52,193	0%	\$ 34 [2]	\$ 42,000
Total	\$ 53,020		\$ 860	\$ 42,000

[2] Impact fee expenditure reflects Fund 311 only; other impact fee programs also supported the project.

<u>FY 2018-19 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	\$ 7,950	100%	\$ 7,950	\$ -
City Facilities Assessment/Master Plan WFC031	\$ 245,451	18%	\$ 44,122	\$ -
Total	\$ 253,401		\$ 52,072	\$ -

Five Year Revenue Test Using First in First Out Method

	<u>FY 2015/16</u>	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>
Available Revenue Current Year	\$ 198,146	\$ 60,945	\$ 206,052	\$ 272,793	\$ 210,399
Available Revenue Prior Fiscal Year (2-yr Old Funds)	\$ 166,118	\$ 198,146	\$ 60,945	\$ 206,052	\$ 272,793
Available Revenue Prior Fiscal Year (3-yr Old Funds)	\$ 166,156	\$ 166,118	\$ 198,146	\$ 60,945	\$ 206,052
Available Revenue Prior Fiscal Year (4-yr Old Funds)	\$ 123,274	\$ 166,156	\$ 166,118	\$ 198,146	\$ 60,945
Available Revenue Prior Fiscal Year (5-yr Old Funds)	\$ 103,993	\$ 123,274	\$ 166,156	\$ 166,118	\$ 198,146
Available Revenue Greater than five Prior Fiscal years	\$ 588,640	\$ 230,159	\$ 352,208	\$ 466,292	\$ 631,550
Total Revenue Available	\$ 1,346,327	\$ 944,797	\$ 1,149,624	\$ 1,370,345	\$ 1,579,884

Five Year Expenditure to Revenue Match

	<u>FY 2015/16</u>	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</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	\$ 513,479	\$ 462,474	\$ 1,225	\$ 52,072	\$ 860
Total Annual Expenditures	\$ 513,479	\$ 462,474	\$ 1,225	\$ 52,072	\$ 860

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

The 2018 Nexus Study identified the need for a new police facility, equipment, and vehicles. The estimated cost of the new facility and fleet needs was included in the Nexus Study and totaled \$22.8 million in 2017 dollars. The 2018 Nexus Study calculated future Police facilities needs using the existing LOS standard, allocating 82% of future facilities costs to new development, assuming that the same LOS is maintained. According to the 2018 Nexus Study, there is an existing deficiency for police facilities square footage that is allocated to existing development.

This citywide development impact fee program component funds new development's share of police facilities and equipment to serve the City. Ending Balance for June 30, 2020 reflects the balance on the City's books, and which may include several different asset and liabilities accounts not depicted below, but which still affect 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 LOS 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 - 2018 Update dated December 20, 2017, effective March 12, 2018*.
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 - 2018 Update, dated December 20, 2017, effective March 12, 2018* (shown in 2017 dollars).
4. The approximate date for funding and constructing this new facility is currently outside the scope of the 2020-2025 Capital Improvement Program as this is a longer term planned project for the City. 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 adequately service Police operation anticipated growth for the next five years. The City is currently working on a project to complete the tenant improvements to the Studio Court building, as well as a project to expand the Corp Yard parking lot and entry improvements. Costs will be allocated between CFF Transit, CFF Police, and Prop 1B funds, according to the functions attributable to each fund category.

Beginning Balance, July 1, 2019	\$ 3,540,519
Fees Collected	\$ 817,720
Interest Earned, Market Gain/Loss	\$ 41,378
Miscellaneous Revenue	\$ 168
Total	\$ 859,266

	<u>Amount</u>	<u>% Fee Funded in FY20</u>
<u>Disbursements</u>		
Impact Fee Administration	\$ 18,175	100%
Police Department Vehicle Purchases	\$ 174,872	100%
9362 Studio Court WFC037	\$ 1,666,377	82%
Total	\$ 1,859,423	
Ending Balance, June 30, 2020	\$ 2,540,362	

*Note: CFF Police is funding Corp Yard Parking & Entry Improvements because it expands parking for police vehicles at the Corp Yard.

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>FY 2015/16</u>	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>
Revenues					
Fees collected	[1] \$ 306,834	\$ 151,814	[1] \$ 486,464	\$ 992,544	\$ 817,720
Interest Earned, Market Gain/Loss	\$ 45,306	\$ (38,710)	[2] \$ -	\$ 84,821	\$ 41,378
Reimbursement from Fund 313	\$ -	\$ 34,652	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ 2,141	\$ 7,852	\$ -	\$ 34,160	\$ 168
Total Revenues	\$ 354,281	\$ 155,608	\$ 486,464	\$ 1,111,526	\$ 859,266
Expenditures					
Debt Service	\$ 319,933	\$ 1,342,220	\$ -	\$ -	\$ -
Impact Fee Administration	\$ 579	\$ (1,261)	\$ 5,383	\$ 1,153	\$ 18,175
AB 1600 Disbursements	\$ 45,024	\$ 82,251	\$ 388,066	\$ 183,968	\$ 1,841,248
Total Expenditures	\$ 365,536	\$ 1,423,210	\$ 393,449	\$ 185,120	\$ 1,859,423
Revenue Less Expenditures	\$ (11,255)	\$ (1,267,603)	\$ 93,015	\$ 926,406	\$ (1,000,157)
Fund Balance, Beginning of Year	\$ 3,799,955	\$ 3,788,701	\$ 2,521,098	\$ 2,614,113	\$ 3,540,519
Fund Balance, End of Year	\$ 3,788,701	\$ 2,521,098	\$ 2,614,113	\$ 3,540,519	\$ 2,540,362
Assigned Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Available Fund Balance	\$ 3,788,701	\$ 2,521,098	\$ 2,614,113	\$ 3,540,519	\$ 2,540,362

[1] Adjustment to correct Program Fees collected in prior year

[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

<u>FY 2019-20 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	\$ 18,175	100%	\$ 18,175	\$ -
Police Department Vehicle Purchases	\$ 174,872	100%	\$ 174,872	\$ -
9362 Studio Court WFC037	\$ 2,040,773	82%	\$ 1,666,377	\$ 374,396
Total	\$ 2,233,819		\$ 1,859,423	\$ 374,396

<u>FY 2018-19 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	\$ 1,153	100%	\$ 1,153	\$ -
Police Department Vehicle Purchases	\$ 31,756	100%	\$ 31,756	\$ -
Corp Yard Parking & Entry WCY005	\$ 75,961	52%	\$ 39,247	\$ -
City Facilities Assessment/Master Plan WFC031	\$ 245,451	46%	\$ 112,965	\$ -
Total	\$ 354,320		\$ 185,120	\$ -

Five Year Revenue Test Using First in First Out Method

	<u>FY 2015/16</u>	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>
Available Revenue Current Year	\$ 354,281	\$ 155,608	\$ 486,464	\$ 1,111,526	\$ 859,266
Available Revenue Prior Fiscal Year (2-yr Old Funds)	\$ 302,710	\$ 354,281	\$ 155,608	\$ 486,464	\$ 1,111,526
Available Revenue Prior Fiscal Year (3-yr Old Funds)	\$ 295,659	\$ 302,710	\$ 354,281	\$ 155,608	\$ 486,464
Available Revenue Prior Fiscal Year (4-yr Old Funds)	\$ 212,655	\$ 295,659	\$ 302,710	\$ 354,281	\$ 83,106
Available Revenue Prior Fiscal Year (5-yr Old Funds)	\$ 177,306	\$ 212,655	\$ 295,659	\$ 302,710	\$ -
Available Revenue Greater than five Prior Fiscal years	\$ 2,446,089	\$ 1,200,185	\$ 1,019,391	\$ 1,129,930	\$ -
Total Revenue Available	\$ 3,788,701	\$ 2,521,098	\$ 2,614,113	\$ 3,540,519	\$ 2,540,362

Five Year Expenditure to Revenue Match

	<u>FY 2015/16</u>	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</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)	\$ -	\$ -	\$ -	\$ -	\$ 70,769
Expense Allocation Prior Fiscal Year (5-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ 354,281
Expense Allocation Greater than five Prior Fiscal years	\$ 365,536	\$ 1,423,210	\$ 393,449	\$ 185,120	\$ 1,432,640
Total Annual Expenditures	\$ 365,536	\$ 1,423,210	\$ 393,449	\$ 185,120	\$ 1,859,423

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 LOS 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 LOS 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 whether or not any new development was to occur in the City - but with new development occurring, 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). The approximate date for funding and constructing some of these facilities is shown in the 2020-2025 Capital Improvement Program. Current projects for expansion of the existing corporation yard are included as outlined on page 11.

Beginning Balance, July 1, 2019	\$ 595,040
Fees Collected	\$ 346,704
Animal Shelter Fees Collected	\$ 226,525
Interest Earned, Market Gain/Loss	\$ 15,712
Miscellaneous Revenue	\$ -
Total	\$ 588,942

<u>Disbursements</u>	<u>Amount</u>	<u>% Fee Funded in FY20</u>
Impact Fee Administration	\$ 76,556	100%
Debt Service on Animal Shelter Bonds	\$ 176,647	100%
Animal Shelter WFC012	\$ 61,007	2%
City Facilities Assessment/Master Plan WFC031	\$ 10,126	19%
Total	\$ 324,336	
Ending Balance, June 30, 2020	\$ 859,646	

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>FY 2015/16</u>	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>
Revenues					
Fees collected	\$ 274,933	\$ 135,083	\$ 336,151	\$ 600,067	\$ 346,704
Animal Shelter Program Fee	\$ -	\$ -	\$ 58,450	\$ 100,812	\$ 226,525
Interest Earned, Market Gain/Loss	\$ 7,687	\$ (5,644) [1]	\$ -	\$ 10,032	\$ 15,712
Miscellaneous Revenue	\$ 390	\$ 80	\$ -	\$ 12,649	\$ -
Total Revenues	\$ 283,010	\$ 129,520	\$ 394,601	\$ 723,559	\$ 588,942
Expenditures					
Impact Fee Administration	\$ 357	\$ 8,886	\$ -	\$ 36,193	\$ 76,556
Debt Service	\$ -	\$ -	\$ -	\$ 100,000	\$ 176,647
Reimbursement to Fund 312	\$ -	\$ 34,652	\$ -	\$ -	\$ -
AB 1600 Disbursements	\$ -	\$ 489,796	\$ 1,084,249	\$ 72,784	\$ 71,133
Total Expenditures	\$ 357	\$ 533,334	\$ 1,084,249	\$ 208,977	\$ 324,336
Revenue Less Expenditures	\$ 282,653	\$ (403,815)	\$ (689,648)	\$ 514,582	\$ 264,606
Fund Balance, Beginning of Year	\$ 891,268	\$ 1,173,921	\$ 770,106	\$ 80,458	\$ 595,040
Fund Balance, End of Year	\$ 1,173,921	\$ 770,106	\$ 80,458	\$ 595,040	\$ 859,646
Assigned Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Available Fund Balance	\$ 1,173,921	\$ 770,106	\$ 80,458	\$ 595,040	\$ 859,646

[1] 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 2019-20 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	\$ 76,556	100.0%	\$ 76,556	\$ -
Debt Service	\$ 176,647	100.0%	\$ 176,647	\$ -
Animal Shelter WFC012	\$ 2,683,454	2.3%	\$ 61,007	\$ 2,059,024
City Facilities Assessment/Master Plan WFC031	\$ 52,193	19.4%	\$ 10,126	\$ 42,000
Total	\$ 2,683,454		\$ 324,336	\$ 2,059,024

<u>FY 2018-19 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	\$ 36,193	100.0%	\$ 36,193	\$ -
Debt Service	\$ 100,000	100.0%	\$ 100,000	\$ -
Animal Shelter WFC012	\$ 11,879,863	0.2%	\$ 28,541	\$ 11,851,322
City Facilities Assessment/Master Plan WFC031	\$ 245,451	18.0%	\$ 44,243	\$ 201,208
Total	\$ 11,879,863		\$ 208,977	\$ 11,851,322

Five Year Revenue Test Using First in First Out Method

	<u>FY 2015/16</u>	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>
Available Revenue Current Year	\$ 283,010	\$ 129,520	\$ 80,458	\$ 595,040	\$ 588,942
Available Revenue Prior Fiscal Year (2-yr Old Funds)	\$ 242,904	\$ 283,010	\$ -	\$ -	\$ 270,704
Available Revenue Prior Fiscal Year (3-yr Old Funds)	\$ 239,106	\$ 242,904	\$ -	\$ -	\$ -
Available Revenue Prior Fiscal Year (4-yr Old Funds)	\$ 166,185	\$ 114,673	\$ -	\$ -	\$ -
Available Revenue Prior Fiscal Year (5-yr Old Funds)	\$ 146,955	\$ -	\$ -	\$ -	\$ -
Available Revenue Greater than five Prior Fiscal years	\$ 95,761	\$ -	\$ -	\$ -	\$ -
Total Revenue Available	\$ 1,173,921	\$ 770,106	\$ 80,458	\$ 595,040	\$ 859,646

Five Year Expenditure to Revenue Match

	<u>FY 2015/16</u>	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>
Expense Allocation Current Year	\$ -	\$ -	\$ 314,143	\$ 128,519	\$ 115,359
Expense Allocation Prior Fiscal Year (2-yr Old Funds)	\$ -	\$ -	\$ 129,520	\$ 80,458	\$ 128,519
Expense Allocation Prior Fiscal Year (3-yr Old Funds)	\$ -	\$ -	\$ 283,010	\$ -	\$ 80,458
Expense Allocation Prior Fiscal Year (4-yr Old Funds)	\$ -	\$ 124,433	\$ 242,904	\$ -	\$ -
Expense Allocation Prior Fiscal Year (5-yr Old Funds)	\$ -	\$ 166,185	\$ 114,673	\$ -	\$ -
Expense Allocation Greater than five Prior Fiscal years	\$ 357	\$ 242,716	\$ -	\$ -	\$ -
Total Annual Expenditures	\$ 357	\$ 533,334	\$ 1,084,249	\$ 208,977	\$ 324,336

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 LOS 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 .20 square feet of library facility per resident when the Sacramento Public Library Master Plan sets a LOS standard at .50 square feet per resident. The 2018 update to the CFF Nexus Study identifies the amount of square footage needed to meet the .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 improvement 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 2020-2025 Capital Improvement Program.
4. The approximate date for funding and constructing this new facility is currently outside of the 2020-2025 Capital Improvement Program as these are longer term planned projects for the City.

Beginning Balance, July 1, 2019	\$ 2,980,041	
Fees Collected	\$ 882,353	
Interest Earned, Market Gain/Loss	\$ 66,634	
Miscellaneous Revenue	\$ -	
Total	\$ 948,987	
<u>Disbursements</u>	<u>Amount</u>	<u>% Fee Funded in FY20</u>
Impact Fee Administration	\$ 6,926	100%
City Facilities Assessment/Master Plan WFC031	\$ 8,275	100%
Total	\$ 15,201	
Ending Balance, June 30, 2020	\$ 3,913,827	

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>FY 2015/16</u>	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>
Revenues					
Fees collected	\$ 476,071	\$ 247,208	\$ 641,425	\$ 1,056,838	\$ 882,353
Interest Earned, Market Gain/Loss	\$ 18,517	\$ (13,448) [1]	\$ -	\$ 102,429	\$ 66,634
Total Revenues	\$ 494,588	\$ 233,760	\$ 641,425	\$ 1,159,267	\$ 948,987
Expenditures					
Impact Fee Administration	\$ 346	\$ -	\$ -	\$ 1,369	\$ 6,926
AB 1600 Disbursements	\$ -	\$ -	\$ 152,350	\$ 109,046	\$ 8,275
Total Expenditures	\$ 346	\$ -	\$ 152,350	\$ 110,414	\$ 15,201
Revenue Less Expenditures	\$ 494,242	\$ 233,760	\$ 489,076	\$ 1,048,853	\$ 933,785
Fund Balance, Beginning of Year	\$ 2,222,082	\$ 2,716,324	\$ 2,950,084	\$ 3,439,159	\$ 2,980,041
Prior year adjustment	\$ -	\$ -	\$ -	\$ (7,971)	\$ -
Revised Beginning Balance				\$ 3,431,188	\$ 2,980,041
Fund Balance, End of Year	\$ 2,716,324	\$ 2,950,084	\$ 3,439,159	\$ 4,480,041	\$ 3,913,827
Adjustment to Fund Balance	\$ -	\$ -	\$ -	\$ (1,500,000)	
Available Fund Balance	\$ 2,716,324	\$ 2,950,084	\$ 3,439,159 [2]	\$ 2,980,041	\$ 3,913,827

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

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

Capital Improvement Projects

<u>FY 2019-20 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	\$ 6,926	100%	\$ 6,926	\$ -
Library and Cultural Arts Bldg. Study WCCA02	\$ 8,275	100%	\$ 8,275	\$ -
Total	\$ 15,201		\$ 15,201	\$ -

<u>FY 2018-19 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	\$ 1,369	100%	\$ 1,369	\$ -
Library and Cultural Arts Bldg. Study WCCA02	\$ 114,937	95%	\$ 109,046	\$ 5,891
Total	\$ 116,306		\$ 110,414	\$ 5,891

Five Year Revenue Test Using First in First Out Method

	<u>FY 2015/16</u>	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>
Available Revenue Current Year	\$ 494,588	\$ 233,760	\$ 641,425	\$ 1,159,267	\$ 948,987
Available Revenue Prior Fiscal Year (2-yr Old Funds)	\$ 446,937	\$ 494,588	\$ 233,760	\$ 641,425	\$ 1,159,267
Available Revenue Prior Fiscal Year (3-yr Old Funds)	\$ -	\$ 446,937	\$ 494,588	\$ 233,760	\$ 641,425
Available Revenue Prior Fiscal Year (4-yr Old Funds)	\$ -	\$ -	\$ 446,937	\$ 494,588	\$ 233,760
Available Revenue Prior Fiscal Year (5-yr Old Funds)	\$ -	\$ -	\$ -	\$ 446,937	\$ 494,588
Available Revenue Greater than five Prior Fiscal years	\$ 1,774,799	\$ 1,774,799	\$ 1,622,449	\$ 4,064	\$ 435,799
Total Revenue Available	\$ 2,716,324	\$ 2,950,084	\$ 3,439,159	\$ 2,980,041	\$ 3,913,827

Five Year Expenditure to Revenue Match

	<u>FY 2015/16</u>	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</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	\$ 346	\$ -	\$ 152,350	\$ 110,414	\$ 15,201
Total Annual Expenditures	\$ 346	\$ -	\$ 152,350	\$ 110,414	\$ 15,201

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 LOS 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 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 approximate date for funding and constructing of some projects, including bus shelters and park and ride facility expansions are shown in the *2020-2025 Capital Improvement Program* being funded by this funding source. Future bus acquisitions and related facilities are longer term planned projects. The City is currently working on a project to expand the Corp Yard parking lot and entry improvements whose costs will be allocated between CFF Transit, CFF Police, and Prop 1B funds, according to the functions attributable to each fund category.

Beginning Balance, July 1, 2019	\$ 3,496,384
Fees Collected	\$ 528,387
Interest Earned, Market Gain/Loss	\$ 69,693
Miscellaneous Revenue	\$ -
Total	\$ 598,080

	Amount	% Fee Funded in FY20
<u>Disbursements</u>		
Impact Fee Administration	\$ 19,550	100%
BRT Early Implementation Study WAM007	\$ 12,928	100%
City Facilities Assessment Master Plan WFC031	\$ 34	0%
Total	\$ 32,512	
Ending Balance, June 30, 2020	\$ 4,061,952	

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>FY 2015/16</u>	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>
Revenues					
Fees collected	\$ 504,003	\$ 215,305	\$ 728,326	\$ 794,307	\$ 528,387
Interest Earned, Market Gain/Loss	\$ 24,835	\$ (19,225) [1]	\$ -	\$ 95,373	\$ 69,693
Miscellaneous Revenue	\$ 1,437	\$ 424	\$ -	\$ 55,472	\$ -
Total Revenues	\$ 530,275	\$ 196,504	\$ 728,326	\$ 945,152	\$ 598,080
Expenditures					
Impact Fee Administration	\$ 1,269	\$ 960	\$ 1,453	\$ 5,508	\$ 19,550
AB 1600 Disbursements	\$ 10,115	\$ 98,094	\$ 337,179	\$ 1,148,918	\$ 12,962
Total Expenditures	\$ 11,384	# \$ 99,054	\$ 338,631	\$ 1,154,426	\$ 32,512
Revenue Less Expenditures	\$ 518,891	# \$ 97,450	\$ 389,695	\$ (209,274)	\$ 565,567
Fund Balance, Beginning of Year	\$ 2,661,462	# \$ 3,180,352	\$ 3,277,803	\$ 3,667,497	\$ 3,496,384
Fund Balance, End of Year	\$ 3,180,352	# \$ 3,277,803	\$ 3,667,497	\$ 3,458,223	\$ 4,061,952
Adjustment for Fee Credits [2]	\$ -	\$ -	\$ -	\$ 38,161	\$ -
Available Fund Balance	\$ 3,180,352	\$ 3,277,803	\$ 3,667,497	\$ 3,496,384	\$ 4,061,952

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

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

Capital Improvement Projects

FY 2019-20 Projects

	<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	\$ 19,550	100%	\$ 19,550	\$ -
BRT Early Implementation Study WAM007	\$ 12,928	100%	\$ 12,928	\$ -
City Facilities Assessment Master Plan WFC031	\$ 52,193	0%	\$ 34	\$ 42,000
Total	\$ 84,671		\$ 32,512	\$ -

FY 2018-19 Projects

	<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	\$ 5,508	100%	\$ 5,508	\$ -
BRT Early Implementation Study WAM007	\$ 67,925	100%	\$ 67,925	\$ -
Civic Center Aquatics Ctr. WCC002	\$ 10,757,058	9%	\$ 1,000,000	\$ 9,757,058
Corp Yard Parking Expansion WCY005	\$ 75,961	48%	\$ 36,714	\$ 39,247
Multi-modal Station WFC006	\$ 157	100%	\$ 157	\$ -
City Facilities Assessment Master Plan WFC031	\$ 245,451	18%	\$ 44,121	\$ 201,329
Total	\$ 11,152,060		\$ 1,154,426	\$ 9,796,305

Five Year Revenue Test Using First in First Out Method

	<u>FY 2015/16</u>	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>
Available Revenue Current Year	\$ 530,275	\$ 196,504	\$ 728,326	\$ 945,152	\$ 598,080
Available Revenue Prior Fiscal Year (2-yr Old Funds)	\$ 398,475	\$ 530,275	\$ 196,504	\$ 728,326	\$ 945,152
Available Revenue Prior Fiscal Year (3-yr Old Funds)	\$ 387,735	\$ 398,475	\$ 530,275	\$ 196,504	\$ 728,326
Available Revenue Prior Fiscal Year (4-yr Old Funds)	\$ 266,234	\$ 387,735	\$ 398,475	\$ 530,275	\$ 196,504
Available Revenue Prior Fiscal Year (5-yr Old Funds)	\$ 268,206	\$ 266,234	\$ 387,735	\$ 398,475	\$ 530,275
Available Revenue Greater than five Prior Fiscal years	\$ 1,329,427	\$ 1,498,579	\$ 1,426,182	\$ 697,652	\$ 1,063,616
Total Revenue Available	\$ 3,180,352	\$ 3,277,803	\$ 3,667,497	\$ 3,496,384	\$ 4,061,952

Five Year Expenditure to Revenue Match

	<u>FY 2015/16</u>	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</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	\$ 11,384	\$ 99,054	\$ 338,631	\$ 1,154,426	\$ 32,512
Total Annual Expenditures	\$ 11,384	\$ 99,054	\$ 338,631	\$ 1,154,426	\$ 32,512

Adopted 2020-2025 Capital Improvement Program (CIP)

	<u>FY 2020/21</u>	<u>FY2021/22</u>	<u>FY2022/23</u>	<u>FY2023/24</u>	<u>FY2024/25</u>
City Facilities Assessment Master Plan WAM015	\$ -	\$ -	\$ 134,800	\$ 499,600	\$ -
Total	\$ -	\$ -	\$ 134,800	\$ 499,600	\$ -

5. 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 originally created and collected by the County of Sacramento), which was discontinued in FY04/05 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.

Beginning Balance, July 1, 2019	\$3,395,816	
Fees collected	\$0	
Interest earned/Mkt. Gain/Loss	\$87,967	
Total	\$87,967	
<u>Disbursements</u>	<u>Amount</u>	<u>% Fee Funded in FY20</u>
No Project Disbursements	\$0	
Total	\$0	
Ending Balance, June 30, 2020	\$3,483,783	
<u>Planned Projects for Fiscal Year 2020/21</u>	<u>Amount</u>	
No Projects Programmed	\$0	

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 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, 2019	\$ 535,134	
Fees Collected	\$ 119,232	
Interest Earned, Market Gain/Loss	\$ 8,546	
Miscellaneous Revenue	\$ -	
Total	\$ 127,778	
<u>Disbursements</u>	<u>Amount</u>	<u>% Fee Funded in FY20</u>
Impact Fee Administration	\$ 215,477	100%
Total	\$ 215,477	
Ending Balance, June 30, 2020	\$ 447,435	

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>FY 2015/16</u>	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>
Revenues					
Fees collected	[1] \$ 35,540	\$ 17,334	\$ 65,482	[1] \$ 152,972	\$ 119,232
Interest Earned, Market Gain/Loss	\$ 91,796	\$ 120,524	\$ 24,489	\$ 202,599	\$ 8,546
Total Revenues	\$ 127,336	\$ 137,858	\$ 89,970	\$ 355,571	\$ 127,778
Expenditures					
Impact Fee Administration	\$ 6,425	\$ 33,409	\$ 50,256	\$ 132,172	\$ 215,477
AB 1600 Disbursements	\$ -	\$ 56,108	\$ 15,422	\$ -	\$ -
Total Expenditures	\$ 6,425	\$ 89,517	\$ 65,678	\$ 132,172	\$ 215,477
Revenue Less Expenditures	\$ 120,911	# \$ 48,341	\$ 24,293	\$ 223,398	\$ (87,699)
Fund Balance, Beginning of Year	\$ 118,191	\$ 239,102	\$ 287,443	\$ 311,736	\$ 535,134
Fund Balance, End of Year	\$ 239,102	\$ 287,443	\$ 311,736	\$ 535,134	\$ 447,435
Assigned Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Available Fund Balance	\$ 239,102	\$ 287,443	\$ 311,736	\$ 535,134	\$ 447,435

[1] Adjustment to correct Program Fees collected in prior year

Capital Improvement Projects

<u>FY 2019-20 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	\$ 215,477	100%	\$ 215,477	\$ -
CFF Nexus Study Update	\$ -		\$ -	
Total	\$ 215,477		\$ 215,477	
<u>FY 2018-19 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	\$ 132,172	100%	\$ 132,172	\$ -
CFF Nexus Study Update	\$ -		\$ -	
Total	\$ 132,172		\$ 132,172	

Five Year Revenue Test Using First in First Out Method

	<u>FY 2015/16</u>	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>
Available Revenue Current Year	\$ 127,336	\$ 137,858	\$ 89,970	\$ 355,571	\$ 127,778
Available Revenue Prior Fiscal Year (2-yr Old Funds)	\$ 30,536	\$ 127,336	\$ 137,858	\$ 89,970	\$ 319,657
Available Revenue Prior Fiscal Year (3-yr Old Funds)	\$ 29,785	\$ 22,250	\$ 83,908	\$ 89,593	\$ -
Available Revenue Prior Fiscal Year (4-yr Old Funds)	\$ 19,766	\$ -	\$ -	\$ -	\$ -
Available Revenue Prior Fiscal Year (5-yr Old Funds)	\$ 20,617	\$ -	\$ -	\$ -	\$ -
Available Revenue Greater than five Prior Fiscal years	\$ 11,062	\$ -	\$ -	\$ -	\$ -
Total Revenue Available	\$ 239,102	\$ 287,443	\$ 311,736	\$ 535,134	\$ 447,435

Five Year Expenditure to Revenue Match

	<u>FY 2015/16</u>	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</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)	\$ -	\$ 8,287	\$ 43,428	\$ 48,265	\$ 89,970
Expense Allocation Prior Fiscal Year (4-yr Old Funds)	\$ -	\$ 29,785	\$ 22,250	\$ 83,908	\$ 89,593
Expense Allocation Prior Fiscal Year (5-yr Old Funds)	\$ -	\$ 19,766	\$ -	\$ -	\$ -
Expense Allocation Greater than five Prior Fiscal years	\$ 6,425	\$ 31,679	\$ -	\$ -	\$ -
Total Annual Expenditures	\$ 6,425	\$ 89,517	\$ 65,678	\$ 132,172	\$ 215,477

**Capital Facilities Fee Program Fee Schedule for First Half of FY2019/20
(July 1, 2019 through December 31, 2019)**

Land Use Category	Civic Center	Police Facilities	Corporation Yard	Corporation Yard - Animal	Library	Transit	4% Admin	Total Amount to Collect
	Fund 311	Fund 312	Fund 313	Fund 313	Fund 315	Fund 317	Fund 319	(includes both the base fee components plus the 4% administration component)
RESIDENTIAL								
Single-Family (< 3 units - includes duplexes)	\$ 263	\$ 1,124	\$ 479	\$ 314	\$ 1,281	\$ 663	\$ 165	\$ 4,289 / unit
Single-Family TOD*	\$ 263	\$ 1,124	\$ 479	\$ 314	\$ 1,281	\$ 736	\$ 168	\$ 4,365 / unit
Single-Family Age-Restricted	\$ 143	\$ 610	\$ 259	\$ 170	\$ 694	\$ 257	\$ 85	\$ 2,218 / unit
Multi-Family (3+ units attached)	\$ 192	\$ 819	\$ 349	\$ 229	\$ 934	\$ 557	\$ 123	\$ 3,203 / unit
Multi-Family TOD	\$ 192	\$ 819	\$ 349	\$ 229	\$ 934	\$ 742	\$ 131	\$ 3,396 / unit
Multi-Family Age-Restricted	\$ 103	\$ 440	\$ 187	\$ 123	\$ 502	\$ 356	\$ 68	\$ 1,779 / unit
COMMERCIAL								
Shopping Center/General Commercial	\$ 0.05	\$ 0.21	\$ 0.09	\$ 0.06	n/a	\$ 0.83	\$ 0.05	\$ 1.29 / building sq. ft.
Shopping Center/General Commercial TOD*	\$ 0.05	\$ 0.21	\$ 0.09	\$ 0.06	n/a	\$ 0.88	\$ 0.05	\$ 1.34 / building sq. ft.
Car Sales (new and used)	\$ 0.04	\$ 0.17	\$ 0.07	\$ 0.05	n/a	\$ 0.68	\$ 0.04	\$ 1.05 / building sq. ft.
Hotel	\$ 0.02	\$ 0.09	\$ 0.04	\$ 0.03	n/a	\$ 0.35	\$ 0.02	\$ 0.55 / building sq. ft.
OFFICE								
Office	\$ 0.08	\$ 0.33	\$ 0.14	\$ 0.09	n/a	\$ 0.89	\$ 0.06	\$ 1.59 / building sq. ft.
Office TOD*	\$ 0.08	\$ 0.33	\$ 0.14	\$ 0.09	n/a	\$ 0.99	\$ 0.07	\$ 1.70 / building sq. ft.
INDUSTRIAL								
	\$ 0.04	\$ 0.19	\$ 0.08	\$ 0.05	n/a	\$ 0.18	\$ 0.02	\$ 0.56 / building sq. ft.

**Capital Facilities Fee Program Fee Schedule for Second Half of FY2019/20
(January 1, 2020 through June 30, 2020)**

Land Use Category	City Admin Facilities	Police Facilities	Corporation Yard	Corporation Yard - Animal Shelter	Library	Transit	4% Admin	Total Amount to Collect
	Fund 311	Fund 312	Fund 313	Fund 313	Fund 315	Fund 317	Fund 319	(includes both the base fee components plus the 4% administration component)
RESIDENTIAL								
Single-Family (< 3 units - includes duplexes)	\$ 272	\$ 1,162	\$ 495	\$ 325	\$ 1,325	\$ 686	\$ 171	\$ 4,436 / unit
Single-Family TOD*	\$ 272	\$ 1,162	\$ 495	\$ 325	\$ 1,325	\$ 761	\$ 174	\$ 4,514 / unit
Single-Family Age-Restricted	\$ 148	\$ 631	\$ 268	\$ 176	\$ 718	\$ 266	\$ 88	\$ 2,295 / unit
Multi-Family (3+ units attached)	\$ 199	\$ 848	\$ 361	\$ 237	\$ 966	\$ 576	\$ 127	\$ 3,314 / unit
Multi-Family TOD	\$ 199	\$ 848	\$ 361	\$ 237	\$ 966	\$ 767	\$ 136	\$ 3,514 / unit
Multi-Family Age-Restricted	\$ 106	\$ 456	\$ 194	\$ 127	\$ 519	\$ 368	\$ 70	\$ 1,840 / unit
COMMERCIAL								
Shopping Center/General Commercial	\$ 0.05	\$ 0.22	\$ 0.09	\$ 0.06	n/a	\$ 0.85	\$ 0.05	\$ 1.32 / building sq. ft.
Shopping Center/General Commercial TOD*	\$ 0.05	\$ 0.22	\$ 0.09	\$ 0.06	n/a	\$ 0.91	\$ 0.05	\$ 1.38 / building sq. ft.
Car Sales (new and used)	\$ 0.04	\$ 0.18	\$ 0.07	\$ 0.05	n/a	\$ 0.70	\$ 0.04	\$ 1.08 / building sq. ft.
Hotel	\$ 0.02	\$ 0.09	\$ 0.04	\$ 0.03	n/a	\$ 0.36	\$ 0.02	\$ 0.56 / building sq. ft.
OFFICE								
Office	\$ 0.08	\$ 0.34	\$ 0.15	\$ 0.09	n/a	\$ 0.92	\$ 0.06	\$ 1.64 / building sq. ft.
Office TOD*	\$ 0.08	\$ 0.34	\$ 0.15	\$ 0.09	n/a	\$ 1.02	\$ 0.07	\$ 1.75 / building sq. ft.
INDUSTRIAL								
	\$ 0.04	\$ 0.20	\$ 0.08	\$ 0.05	n/a	\$ 0.19	\$ 0.02	\$ 0.58 / building sq. ft.

January 1, 2020, rate increase was 5.84%, per the October 2018 to October 2019 Engineering News Record – Construction Cost Index (ENR-CCI) San Francisco index.

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 the annual inflation adjustment. A comprehensive update to the fee levels, uses, and codification was approved 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, in order to ensure a nexus still exists and to evaluate maximum fee levels under current economic conditions. That fee analysis is expected to be complete in FY2021/22.

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 in order to help assure the financial feasibility of such projects. Prior to 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 \$74 million in loans has been committed to fourteen affordable housing projects. The most recently funded project (\$5 million), the Gardens at Quail Run, has 96 units (95 affordable units) and is expected to complete construction in mid-2021. Disbursements of the \$5 million loan on that project are tied to certain construction and leasing milestones and will likely be made in FY 2020/21 and FY 2021/22. The City's prior affordable housing projects, the 98-unit Bow Street Apartments, received a \$5 million loan, and all funds have been disbursed. In FY 2019/20, the City used the Affordable Housing Fund to purchase a site at Bruceville Rd and Big Horn Blvd,

which will be the future home of more than 200 apartment units. 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 site.

Affordable Housing Fee (Fund 231 - page 1 of 2)

This citywide development impact fee program funds new development's fair share of housing to serve eligible income groups in the City.

Land use	July 1, 2019 through December 30, 2019	Jan.1 2020 through June 30, 2020
Single-Family	\$4,493 / unit	\$4,593 / unit
Multi-Family	\$2,695 / unit	\$2,755 / unit
Commercial	\$0.74 / sq. ft	\$0.76 / sq. ft
Hotel	\$2.18 / sq. ft	\$2.23 / sq. ft
Manufacturing	\$0.84 / sq. ft	\$0.86 / sq. ft
Warehouse	\$0.90 / sq. ft	\$0.92 / sq. ft

Note: Fees are adjusted every January 1 for inflation.

Beginning Balance, July 1, 2019	\$ 82,841,105
Fees collected	\$ 3,504,455
CalHome HAP Loan Reimbursement	\$ -
Interest Earned, Market Gain/Loss	\$ 359,929
Loan repayment interest	\$ 1,196,834
Other Revenues	\$ 2,762
Total	\$ 5,063,981

	Amount	% Fee Funded in FY20
<u>Disbursements</u>		
Current Year Loans Issued	\$ -	100%
Homebuyer Assistance Program Loans	\$ 2,000,000	100%
Land Purchase	\$ 2,907,829	100%
Professional and Legal Services	\$ 25,882	100%
Impact Fee Administration	\$ 85,416	100%
Affordable Housing Staff Salaries and Benefits	\$ 61,367	100%
Total	\$ 5,080,495	
Ending Balance, June 30, 2020	\$ 82,824,591	
Adjustment to Fund Balance, End of Year	\$ 1,983,485	
Adjusted Fund Balance, End of Year	\$ 84,824,591	
Assigned Fund Balance, End of Year	\$ 65,363,713	
Available Fund Balance as of June 30, 2020	\$ 19,460,878	

Affordable Housing Fee (Fund 231 - page 2 of 2)

Continued from previous page:

The following lists the outstanding loans that are funded by the Affordable Housing Fee collected and are excluded from the available fund balance:

<u>Loan Receivables</u>	<u>Amount</u>	<u>Due Date & Int. Rate</u>
Terracina Park Meadows (see Note 1)	\$1,990,173	see Note 1 below
Vintage I at Laguna Apartments (see Note 2)	\$2,114,290	see Note 2 below
Vintage II at Laguna Apartments	\$5,159,937	2/2/2041 & 4.0%
*The Crossings Apartments	\$8,959,930	3/1/2050 & 3.0%
*Waterman Square	\$7,052,829	12/30/2041 & 4.0%
*Stoneridge Apartments	\$8,225,620	3/1/2052 & 3.0%
Seasons Apartments	\$9,100,000	9/30/2052 & 3.0%
Montego Falls	\$4,150,000	3/31/2041 & 4.0%
Ridge Apartments	\$9,652,217	3/31/2049 & 4.0%
Avery Gardens	\$2,000,000	6/5/2050 & 4.0%
Bow Street Apartments – Phase I (9%)	\$240,000	12/31/2055 (est.) & 4.0%
Bow Street Apartments – Phase II (4%)	<u>\$3,760,000</u>	12/31/2055 (est.) & 4.0%
Total Loan Receivables	\$66,404,996	

Note 1: There are now two loans to the Terracina Park Meadows project. The \$940,173 loan is due no later than 12/31/39 and has 0% interest. The \$700,000 loan and \$350,000 loan combined in FY 15/16 to become one loan of \$1,050,000, which is due no later than 11/15/39 and has 4% interest.

Note 2: There are two loans to the Vintage I at Laguna project. In FY 15/16, the \$1,300,000 loan was adjusted to include unpaid interest as principal, and therefore reset to \$1,674,835; this loan is due no later than 5/15/2041 and has 3.5% interest. The \$450,000 loan is due no later than 12/31/2040 and has 0% interest.

<u>Planned Projects for Fiscal Year 2020/21</u>	<u>Amount</u>	<u>% Fee Funded</u>
Gardens at Quail Run Apartments	\$3,000,000	100%
Land Acquisition	\$3,000,000	100%
New Projects	\$7,000,000	100%
<u>Planned Projects for Fiscal Year 2021/22</u>	<u>Amount</u>	<u>% Fee Funded</u>
Gardens at Quail Run Apartments	\$2,000,000	100%

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

<u>Description</u>	<u>FY 2015/16</u>	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>
Revenues					
Fees collected	\$ 2,854,469	\$ 1,262,349	\$ 2,796,938	\$ 3,979,716	\$ 3,504,455
Cal Home HAP Loan Reimbursement	\$ 333,824	\$ 261,746	\$ -	\$ -	\$ -
Interest Earned, Market Gain/Loss	\$ 102,126	\$ 43,014	\$ 10,321	\$ 646,170	\$ 359,929
Loan repayment interest	\$ 204,310	\$ 488,039	\$ 106,406	\$ 172,132	\$ 1,196,834
Other Revenues	\$ 2,365	\$ -	\$ 4,600	\$ 154,855	\$ 2,762
Total Revenues	\$ 3,497,094	\$ 2,055,148	\$ 2,918,265	# \$ 4,952,873	\$ 5,063,981
Expenditures					
Impact Fee Administration	\$ 43,832	\$ 71,644	\$ 106,312	\$ 185,038	\$ 3,080,495
AB 1600 Disbursements	\$ 684,951	\$ 118,995	\$ 60,613	\$ 2,000,000	\$ 2,000,000
Total Expenditures	\$ 728,783	\$ 190,639	\$ 166,925	\$ 2,185,038	\$ 5,080,495
Revenue Less Expenditures	\$ 2,768,311	\$ 1,864,509	\$ 2,751,340	\$ 2,767,835	\$ (16,515)
Fund Balance, Beginning of Year	\$ 70,446,842	\$ 73,557,162	\$ 75,357,276	\$ 78,073,270	\$ 82,841,105
Adjustment to Fund Balance, End of Year*	\$ 3,110,319	\$ 1,800,115	\$ 2,715,994	\$ 4,767,835	\$ 1,983,485
Adjusted Fund Balance, End of Year	\$ 73,557,162	\$ 75,357,276	\$ 78,073,270	\$ 82,841,105	\$ 84,824,591
Assigned Fund Balance	\$ 65,777,701	\$ 64,002,762	\$ 63,976,587	\$ 66,018,866	\$ 65,363,713
Available Fund Balance	[1] \$ 7,779,461	\$ 11,354,514	\$ 14,096,683	\$ 16,822,239	\$ 19,460,878

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

[1] Prior Period Adjustment

Capital Improvement Projects

<u>FY 2019-2020 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	\$ 3,080,495	100%	\$ 3,080,495	\$ -
Loans issued	\$ -	100%	\$ -	\$ -
CalHome HAP Loans	\$ 2,000,000	100%	\$ 2,000,000	\$ -
Total	\$ 5,080,495		\$ 5,080,495	
<u>FY 2018-2019 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	\$ 185,038	100%	\$ 185,038	\$ -
Loans issued	\$ -	100%	\$ -	\$ -
CalHome HAP Loans	\$ 2,000,000	100%	\$ 2,000,000	\$ -
Total	\$ 2,185,038		\$ 2,185,038	

Five Year Revenue Test Using First in First Out Method

	<u>FY 2015/16</u>	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>
Available Revenue Current Year	\$ 3,497,094	\$ 4,857,394	\$ 2,918,265	\$ 4,952,873	\$ 5,063,981
Available Revenue Prior Fiscal Year (2-yr Old Funds)	\$ 3,000,026	\$ 3,497,094	\$ 4,857,394	\$ 2,918,265	\$ 4,952,873
Available Revenue Prior Fiscal Year (3-yr Old Funds)	\$ 1,282,340	\$ 3,000,026	\$ 3,497,094	\$ 4,857,394	\$ 2,918,265
Available Revenue Prior Fiscal Year (4-yr Old Funds)	\$ -	\$ -	\$ 2,823,931	\$ 3,497,094	\$ 4,857,394
Available Revenue Prior Fiscal Year (5-yr Old Funds)	\$ -	\$ -	\$ -	\$ 596,613	\$ 1,668,366
Available Revenue Greater than five Prior Fiscal years	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue Available	\$ 7,779,461	\$ 11,354,514	\$ 14,096,683	\$ 16,822,239	\$ 19,460,878

Five Year Expenditure to Revenue Match

	<u>FY 2015/16</u>	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>
Expense Allocation Current Year	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (2-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (3-yr Old Funds)	\$ 179,829	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (4-yr Old Funds)	\$ 548,954	\$ 190,639	\$ 166,925	\$ -	\$ 986,787
Expense Allocation Prior Fiscal Year (5-yr Old Funds)	\$ -	\$ -	\$ -	\$ 2,185,038	\$ 3,497,094
Expense Allocation Greater than five Prior Fiscal years	\$ -	\$ -	\$ -	\$ -	\$ 596,613
Total Annual Expenditures	\$ 728,783	\$ 190,639	\$ 166,925	\$ 2,185,038	\$ 5,080,495

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 ITS 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 ITS 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 adequate LOS 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 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 some new facilities is shown in the 2020-2025 Capital Improvement Program.

Elk Grove Roadway Fee (Fund 328-page 1 of 5)

This citywide development impact fee program funds new development's fair share of certain roadway facilities in the City.

Beginning Balance, July 1, 2019	\$ 25,035,843
Program Fees collected	\$ 9,580,432
Interest Earned, Market Gain/Loss	\$ 745,036
Miscellaneous Reimbursement	\$ 24,489
Fee Credit Reimbursement	\$ -
Other revenue	\$ 37,836
Total	<u>\$ 10,387,793</u>

<u>Disbursements</u>	<u>Amount</u>	<u>% Fee Funded in FY20</u>
Impact Fee Administration	\$ 654,485	100%
Capital Southeast JPA Membership	\$ 45,000	100%
Interfund Loan Repayment	\$ 23,120	100%
Elk Grove Florin - W Camden WAC024	\$ 9,338	85%
Bike/Ped Master Plan Update WAM006	\$ 76,740	74%
Bond Median/E. Stock Blvd WTC015	\$ 27,130	4%
Grant Line/Sheldon Area Feasibility Study WTR028	\$ 192,863	100%
Elk Grove Creek Trail Gap Closure WTL011	\$ 513	11%
Laguna Crk Trail - Lewis Stein Rd. WTL019	\$ 8,861	5%
Laguna Creek Open Space Trail WTL022	\$ 4,656	7%
SEPA Roadway ROW Acquisition WTR027	\$ 11,330	57%
Bradshaw/Sheldon Improvements PT0137	\$ 64,827	100%
Sheldon/Waterman Intersection Improvements PT0138	\$ 113,108	100%
Arterial Rd Rehab FY16 WPR014	\$ 22,711	11%
Grant Line Rd Widening WTR002	\$ 1,532,136	100%
Whitelock Project Study Report WTR009	\$ 9,146	100%
Bruceville & Poppy Ridge Road at Quail Rd. WTR011	\$ 199,933	68%
Kammerer/Big Horn to Lotz Pkwy WTR017	\$ 772,892	35%
Big Horn Blvd - Los Rios to Bilby WTR026	\$ 2,640	23%
Bilby/Bruceville Rd. Shed C Channel WTR029	\$ 36,211	55%
Grant Line Crossing Landscaping WTR030	\$ 112,577	100%
Whitelock/Cape Verde Signal WTR047	\$ 401	100%
Sheldon Elk Grove/Florin to Waterman WTR054	\$ 207,937	100%
Interchange Right of Way Transfer WTRA04	\$ 12,403	100%
Roadway Fee Update 20 WTRA07	\$ 313,005	100%
Developer Fee Reimbursement	\$ 440,713	100%
Total	\$ 4,894,675	

Ending Balance, June 30, 2020	\$ 30,528,961
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Elk Grove Roadway Fee (Fund 328-page 2 of 5)

Continued from previous page

	<u>Amount</u>	<u>% Fee Funded in FY20</u>
<u>Planned Projects for Fiscal Year 2020/21</u>		
EG Creek Trail Gap Closure WTL011	\$ 69,000	100%
Grantline Rd. Widening Phase II WTR002	\$ 5,766,149	100%
Old Town Area Streetscape Phase 2 WTR012	\$ 550,000	100%
Kammerer Rd. Extension and Widening WTR015	\$ 100,000	100%
Grant Line / Sheldon Area Feasibility Study WTR028	<u>\$ 100,000</u>	100%
Total Planned Projects for FY 2020/21	\$ 6,585,149	

Note: Total planned projects for FY 2020/21 reflects projected budgeted obligations including budget + encumbrances carried over from the prior year

Elk Grove Roadway Fee (Fund 328-page 3 of 5)

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>FY 2015/16</u>	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>
Revenues					
Program Fees collected	\$ 4,856,502	\$ 2,664,579	\$ 8,200,778 [1]	\$ 8,914,834	\$ 9,580,432
Interest Earned, Market Gain/Loss	\$ 748,170	\$ (21,992)	\$ 71,329	\$ 1,469,127	\$ 745,036
Miscellaneous Reimbursement	\$ 199,485	\$ 933,452	\$ 689,784	\$ 3,645,115	\$ 24,489
Fee Credit Reimbursement	\$ -	\$ 2,618,688	\$ -	\$ -	\$ -
Other revenue	\$ 700,466	\$ 549,798	\$ -	\$ 60,814	\$ 37,836
Total Revenues	\$6,504,623	\$6,744,524	\$ 8,961,890	\$ 14,089,890	\$ 10,387,793
Expenditures					
Developer Fee Reimbursement	\$ 1,574,845	\$ (35,500)	\$ 208,175	\$ 2,718,398	\$ 440,713
Impact Fee Administration	\$ 958,824	\$ 622,350	\$ 926,601	\$ 905,955	\$ 699,485
Interfund Loan Repayment (Interest)	\$ -	\$ -	\$ -	\$ 23,120	\$ 23,120
AB1600 Expenditures	\$ 5,363,334	\$ 6,944,324	\$ 3,842,129	\$ 8,814,215	\$ 3,731,357
Total Expenditures	\$ 7,897,003	\$ 7,531,174	\$ 4,976,905	\$ 12,461,688	\$ 4,894,675
Revenue Less Expenditures	\$ (1,392,380)	\$ (786,650)	\$ 3,984,985	\$ 1,628,202	\$ 5,493,118
Fund Balance, Beginning of Year	\$ 21,601,684	\$ 20,209,304	\$ 19,422,655	\$ 23,407,640	\$ 25,035,843
Prior year adjustment*	\$ -	\$ -	\$ -	\$ (602,669)	\$ -
Revised Beginning Balance	\$ -	\$ -	\$ -	\$ 22,804,971	\$ -
Fund Balance, End of Year	\$ 20,209,304	\$ 19,422,655	\$ 23,407,640	\$ 25,035,843	\$ 30,528,961
Adjustment for Other Balance Sheet Activity	\$ 3,011,206	\$ -	\$ -	\$ 6,380,886	\$ -
Adjustment for EGRFP Roadway Fee Credits	\$ 8,111,402	\$ 5,390,224	\$ 4,745,917 [2]	\$ -	\$ -
Adjusted Available Fund Balance	\$ 31,331,912	\$ 24,812,879	\$ 28,153,557	\$ 31,416,729	\$ 30,528,961

[1] Program Fees corrected in prior year

[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 2019-20 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	\$ 654,485	100%	\$ 654,485	\$ -
Capital Southeast JPA Membership	\$ 45,000	100%	\$ 45,000	\$ -
Interfund Loan Repayment	\$ 23,120	100%	\$ 23,120	\$ -
Elk Grove Florin - W Camden WAC024	\$ 11,037	85%	\$ 9,338	\$ 1,699
Bike/Ped Master Plan Update WAM006	\$ 103,636	74%	\$ 76,740	\$ 26,896
Bond Median/E. Stock Blvd WTC015	\$ 763,474	4%	\$ 27,130	\$ 736,344
Grant Line/Sheldon Area Feasibility Study WTR028	\$ 192,863	100%	\$ 192,863	\$ -
Elk Grove Creek Trail Gap Closure WTL011	\$ 4,474	11%	\$ 513	\$ 3,961
Laguna Crk Trail - Lewis Stein Rd. WTL019	\$ 188,543	5%	\$ 8,861	\$ 179,682
Laguna Creek Open Space Trail WTL022	\$ 70,400	7%	\$ 4,656	\$ 65,744
SEPA Roadway ROW Acquisition WTR027	\$ 19,820	57%	\$ 11,330	\$ 8,490
Bradshaw/Sheldon Improvements PT0137	\$ 64,827	100%	\$ 64,827	\$ -
Sheldon/Waterman Intersection Improvements PT0138	\$ 113,108	100%	\$ 113,108	\$ -
Arterial Rd Rehab FY16 WPR014	\$ 210,719	11%	\$ 22,711	\$ 188,008
Grant Line Rd Widening WTR002	\$ 1,532,136	100%	\$ 1,532,136	\$ -
Whitelock Project Study Report WTR009	\$ 9,146	100%	\$ 9,146	\$ -
Bruceville & Poppy Ridge Road at Quail Rd. WTR011	\$ 296,154	68%	\$ 199,933	\$ 96,221
Kammerer/Big Horn to Lotz Pkwy WTR017	\$ 2,184,749	35%	\$ 772,892	\$ 1,411,857
Big Horn Blvd - Los Rios to Bilby WTR026	\$ 11,565	23%	\$ 2,640	\$ 8,925
Bilby/Bruceville Rd. Shed C Channel WTR029	\$ 66,206	55%	\$ 36,211	\$ 29,995
Grant Line Crossing Landscaping WTR030	\$ 112,577	100%	\$ 112,577	\$ -
Whitelock/Cape Verde Signal WTR047	\$ 401	100%	\$ 401	\$ -
Sheldon Elk Grove/Florin to Waterman WTR054	\$ 207,937	100%	\$ 207,937	\$ -
Interchange Right of Way Transfer WTRA04	\$ 12,403	100%	\$ 12,403	\$ -
Roadway Fee Update 20 WTRA07	\$ 313,005	100%	\$ 313,005	\$ -
Developer Fee Reimbursement	\$ 440,713	100%	\$ 440,713	\$ -
Total	\$ 7,652,497		\$ 4,894,675	

Elk Grove Roadway Fee (Fund 328-page 4 of 5)

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FY 2018-19 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
Impact Fee Administration	\$ 905,955	100%	\$ 905,955	\$ -
Capital Southeast JPA Membership	\$ 45,000	100%	\$ 45,000	\$ -
Interfund Loan Repayment	\$ 23,120	100%	\$ 23,120	\$ -
Reimburse Fund 301 for Bond Road Median PT010	\$ 1,354,063	22%	\$ 300,000	\$ 1,054,063
Willdan Engineering FY18/19 CIP Grant Applications	\$ 96,481	100%	\$ 96,481	\$ -
Bradshaw/Sheldon Improvements PT0137	\$ 3,019,385	71%	\$ 2,156,966	\$ 862,419
Sheldon/Waterman Intersection Improvements PT0138	\$ 738,849	97%	\$ 718,849	\$ 20,000
Elk Grove Florin - W Camden WAC024	\$ 36,328	69%	\$ 24,927	\$ 11,401
Waterman Rd Rehabilitation and Bike Lanes WPR010	\$ 1,710,337	10%	\$ 173,021	\$ 1,537,316
Bond Median/E. Stock Blvd WTC015	\$ 58,529	100%	\$ 58,270	\$ 260
Laguna Crk Trail - Lewis Stein Rd. WTL019	\$ 228,062	3%	\$ 6,920	\$ 221,142
Laguna Creek Open Space Trail WTL022	\$ 2,310,062	13%	\$ 306,116	\$ 2,003,946
Grant Line Rd Widening WTR002	\$ 402,800	39%	\$ 156,166	\$ 246,634
Whitelock Project Study Report WTR009	\$ 18,975	100%	\$ 18,975	\$ -
Bruceville & Poppy Ridge Road at Quail Rd. WTR011	\$ 149,711	63%	\$ 94,464	\$ 55,248
Kammerer/Big Horn to Lotz Pkwy WTR017	\$ 164,437	100%	\$ 164,437	\$ -
Big Horn Blvd - Los Rios to Bilby WTR026	\$ 4,812,376	30%	\$ 1,423,939	\$ 3,388,437
SEPA Roadway ROW Acquisition WTR027	\$ 501,539	71%	\$ 358,597	\$ 142,943
Grant Line/Sheldon Area Feasibility Study WTR028	\$ 76,215	100%	\$ 76,215	\$ -
Bilby/Bruceville Rd. Shed C Channel WTR029	\$ 5,915,250	36%	\$ 2,101,994	\$ 3,813,256
Grant Line Crossing Landscaping WTR030	\$ 340,782	100%	\$ 340,782	\$ -
Whitelock/Cape Verde Signal WTR047	\$ 14,859	100%	\$ 14,859	\$ -
Sheldon Elk Grove/Florin to Waterman WTR054	\$ 103,815	100%	\$ 103,815	\$ -
Interchange Right of Way Transfer WTRA04	\$ 28,358	100%	\$ 28,358	\$ -
Roadway Fee Update 2019 WTRA06	\$ 3,400	100%	\$ 3,400	\$ -
Roadway Fee 2018 SP0001	\$ 41,667	100%	\$ 41,667	\$ -
Developer Fee Reimbursement	\$ 2,718,398	100%	\$ 2,718,398	\$ -
Total	\$ 25,818,753		\$ 12,461,688	

	FY 2015/16	FY 2016/17	FY2017/18	FY2018/19	FY2019/20
Five Year Revenue Test Using First in First Out Metho	\$ 6,504,623	\$ 6,744,524	\$ 8,961,890	\$ 14,089,890	\$ 10,387,793
Available Revenue Prior Fiscal Year (2-yr Old Funds)	\$ 4,795,947	\$ 6,504,623	\$ 6,744,524	\$ 8,961,890	\$ 14,089,890
Available Revenue Prior Fiscal Year (3-yr Old Funds)	\$ 2,642,273	\$ 4,346,167	\$ 4,795,947	\$ 1,620,424	\$ -
Available Revenue Prior Fiscal Year (4-yr Old Funds)	\$ 4,891,430	\$ 2,421,618	\$ 1,146,573	\$ -	\$ -
Available Revenue Prior Fiscal Year (5-yr Old Funds)	\$ 8,151,472	\$ -	\$ -	\$ -	\$ -
Available Revenue Greater than five Prior Fiscal years	\$ 31,331,912	\$ 24,812,879	\$ 28,153,557	\$ 31,416,729	\$ 30,528,961
Total Revenue Available	\$ 31,331,912	\$ 24,812,879	\$ 28,153,557	\$ 31,416,729	\$ 30,528,961

Five Year Expenditure to Revenue Match	FY 2015/16	FY 2016/17	FY2017/18	FY2018/19	FY2019/20
Expense Allocation Current Year	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (2-yr Old Funds)	\$ -	\$ -	\$ -	\$ 14,545	\$ -
Expense Allocation Prior Fiscal Year (3-yr Old Funds)	\$ -	\$ -	\$ -	\$ 6,504,623	\$ 3,274,251
Expense Allocation Prior Fiscal Year (4-yr Old Funds)	\$ -	\$ -	\$ 2,555,287	\$ 4,795,947	\$ 1,620,424
Expense Allocation Prior Fiscal Year (5-yr Old Funds)	\$ 7,897,003	\$ 7,531,174	\$ 2,421,618	\$ 1,146,573	\$ -
Expense Allocation Greater than five Prior Fiscal years	\$ 7,897,003	\$ 7,531,174	\$ 4,976,905	\$ 12,461,688	\$ 4,894,675
Total Annual Expenditures	\$ 7,897,003	\$ 7,531,174	\$ 4,976,905	\$ 12,461,688	\$ 4,894,675

Elk Grove Roadway Fee (Fund 328-page 5 of 5)

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Adopted 2019-2024 Capital Improvement Program (CIP)

	<u>FY 2020/21</u>	<u>FY2021/22</u>	<u>FY2022/23</u>	<u>FY2023/24</u>	<u>FY2024/25</u>
EG Trail Emerald Vista to Elk Grove Florin WTL009	\$ -	\$ -	\$ 75,000	\$ -	\$ -
Elk Grove Creek Trail Gap Closure WTL011	\$ 69,000	\$ -	\$ 125,000	\$ -	\$ -
Laguna Crk Trail - Crossing at SR 99 WTL016	\$ -	\$ 182,000	\$ 284,000	\$ -	\$ -
Laguna Crk Trail and Bruceville Rd Sidewalk WTL019	\$ -	\$ 189,700	\$ -	\$ -	\$ -
Grant Line Rd Widening WTR002	\$ 5,766,149	\$ -	\$ -	\$ -	\$ -
Whitelock Pkwy Project Study Report WTR009	\$ -	\$ -	\$ 4,700,000	\$ -	\$ -
Old Town Area Streetscape Phase 2 WTR012	\$ 550,000	\$ -	\$ -	\$ -	\$ -
Kammerer Rd Extension - I-5 to Bruceville WTR014	\$ -	\$ 7,900,000	\$ -	\$ -	\$ 5,274,800
Kammerer Rd Extension and Widening WTR015	\$ 100,000	\$ -	\$ -	\$ -	\$ -
Grant Line Rd - Sheldon Area Plan WTR028	\$ 100,000	\$ -	\$ -	\$ -	\$ -
Laguna Rd Right Turn to W. Stockton Blvd WTR058	\$ -	\$ -	\$ 135,000	\$ 288,000	\$ 2,056,000
Whitelock Pkwy - Big Horn to Lotz Pkwy WTR065	\$ -	\$ -	\$ 200,000	\$ -	\$ -
Elk Grove Blvd/Bradshaw/Grantline Intersection WTR071	\$ -	\$ 300,000	\$ -	\$ -	\$ -
Waterman Rd Signals at Mainline Dr, Kent St. WTR075	\$ -	\$ -	\$ -	\$ 90,000	\$ -
Total	<u>\$ 6,585,149</u>	<u>\$ 8,571,700</u>	<u>\$ 5,519,000</u>	<u>\$ 378,000</u>	<u>\$ 7,330,800</u>

Roadway Fee Program Schedule First Half of FY2019/20 (July 1, 2019 through December 31, 2019)

Land Use Category	Zone 1 (Elk Grove)	Zone 2 (Laguna)	Zone 3 (Laguna West)	Zone 4 (Lakeside)	Zone 5 (Stonelake)	
RESIDENTIAL						
Single-Family (1 - 2 units)	\$ 10,276	\$ 8,628	\$ 7,520	\$ 5,322	\$ 10,044	/ unit
Single-Family Age-Restricted	\$ 3,983	\$ 3,417	\$ 3,160	\$ 2,497	\$ 3,915	/ unit
Single-Family TOD*	\$ 9,251	\$ 7,764	\$ 6,771	\$ 4,792	\$ 9,039	/ unit
Multifamily (3+ units attached)	\$ 7,140	\$ 5,841	\$ 5,240	\$ 3,724	\$ 6,982	/ unit
Multifamily Age-Restricted	\$ 3,963	\$ 3,401	\$ 3,144	\$ 2,483	\$ 3,899	/ unit
Multifamily TOD*	\$ 5,354	\$ 4,376	\$ 3,930	\$ 2,791	\$ 5,237	/ unit
COMMERCIAL						
General Commercial	\$ 9.31	\$ 6.72	\$ 6.45	\$ 2.94	\$ 9.04	/ building sq. ft.
General Commercial TOD*	\$ 8.80	\$ 6.32	\$ 6.08	\$ 2.75	\$ 8.54	/ building sq. ft.
Car Sales (new and used)	\$ 11.65	\$ 8.84	\$ 8.60	\$ 4.85	\$ 11.34	/ building sq. ft.
OFFICE						
Office	\$ 8.84	\$ 6.33	\$ 6.96	\$ 3.27	\$ 8.60	/ building sq. ft.
Office TOD*	\$ 7.93	\$ 5.69	\$ 6.26	\$ 2.93	\$ 7.73	/ building sq. ft.
INDUSTRIAL						
	\$ 6.33	\$ 5.07	\$ 5.02	\$ 3.48	\$ 6.20	/ building sq. ft.
INSTITUTIONAL						
Assembly Use (Incl. religious institution)	\$ 6.22	\$ 5.20	\$ 4.52	\$ 3.24	\$ 6.10	/ building sq. ft.
Day/Child Care (pre-school and adults too)	\$ 23.06	\$ 19.38	\$ 16.91	\$ 12.00	\$ 22.68	/ building sq. ft.
Private School (K-12)	\$ 8.53	\$ 7.16	\$ 6.26	\$ 4.42	\$ 8.38	/ building sq. ft.
MISCELLANEOUS						
Gas Station	\$ 12,427	\$ 9,607	\$ 9,341	\$ 5,558	\$ 12,181	/ fueling station
Hotel/Motel	\$ 4,498	\$ 4,301	\$ 3,130	\$ 1,457	\$ 4,383	/ room
Congregate Care Facility	\$ 0.88	\$ 0.74	\$ 0.66	\$ 0.46	\$ 0.86	/ building sq. ft.
Health Club	\$ 6.12	\$ 5.13	\$ 4.50	\$ 3.18	\$ 6.03	/ building sq. ft.
Library	\$ 4.25	\$ 3.58	\$ 3.10	\$ 2.17	\$ 4.17	/ building sq. ft.

Roadway Fee Program Schedule Second Half of FY2019/20 (January 1, 2020 through June 30, 2020)

Land Use Category	Zone 1 (Elk Grove)	Zone 2 (Laguna)	Zone 3 (Laguna West)	Zone 4 (Lakeside)	Zone 5 (Stonelake)	
RESIDENTIAL						
Single-Family (1 - 2 units)	\$ 10,876	\$ 9,131	\$ 7,959	\$ 5,633	\$ 10,631	per unit
Single-Family Age-Restricted	\$ 4,215	\$ 3,617	\$ 3,343	\$ 2,643	\$ 4,143	per unit
Single-Family TOD*	\$ 9,790	\$ 8,217	\$ 7,167	\$ 5,072	\$ 9,566	per unit
Multifamily (3+ units attached)	\$ 7,557	\$ 6,182	\$ 5,546	\$ 3,941	\$ 7,390	per unit
Multifamily Age-Restricted	\$ 4,199	\$ 3,599	\$ 3,328	\$ 2,628	\$ 4,126	per unit
Multifamily TOD*	\$ 5,667	\$ 4,632	\$ 4,159	\$ 2,954	\$ 5,542	per unit
COMMERCIAL						
General Commercial	\$ 9.84	\$ 7.11	\$ 6.83	\$ 3.11	\$ 9.57	per building sq. ft.
Commercial TOD	\$ 9.30	\$ 6.69	\$ 6.43	\$ 2.91	\$ 9.04	per building sq. ft.
Car Sales (new and used)	\$ 12.33	\$ 9.36	\$ 9.10	\$ 5.13	\$ 12.00	per building sq. ft.
OFFICE						
Office	\$ 9.36	\$ 6.70	\$ 7.37	\$ 3.45	\$ 9.10	per building sq. ft.
Office TOD*	\$ 8.39	\$ 6.02	\$ 6.62	\$ 3.09	\$ 8.17	per building sq. ft.
INDUSTRIAL						
	\$ 6.70	\$ 5.35	\$ 5.31	\$ 3.68	\$ 6.56	per building sq. ft.
INSTITUTIONAL						
Assembly Use ¹	\$ 6.58	\$ 5.51	\$ 4.79	\$ 3.43	\$ 6.46	per building sq. ft.
Day/Child Care ²	\$ 24.40	\$ 20.51	\$ 17.90	\$ 12.71	\$ 24.00	per building sq. ft.
Private School (K-12)	\$ 9.02	\$ 7.57	\$ 6.62	\$ 4.68	\$ 8.88	per building sq. ft.
MISCELLANEOUS						
Gas Station	\$ 13,152	\$ 10,168	\$ 9,887	\$ 5,882	\$ 12,892	per fueling station
Hotel/Motel	\$ 4,761	\$ 4,552	\$ 3,313	\$ 1,542	\$ 4,639	per room
Congregate Care Facility	\$ 0.93	\$ 0.78	\$ 0.69	\$ 0.49	\$ 0.91	per building sq. ft.
Health Club	\$ 6.48	\$ 5.43	\$ 4.76	\$ 3.36	\$ 6.38	per building sq. ft.
Library	\$ 4.50	\$ 3.79	\$ 3.28	\$ 2.30	\$ 4.41	per building sq. ft.

The January 1, 2019, rate increase over the 2018 rate was adjusted by 5.84%, pursuant to the 3Q 2018 Highway Construction Cost Index year-over-year increase published by the California Department of Transportation. The City utilizes a 3-year trailing average in order to smooth out fluctuations in price indices year-over-year.

CCSD Fire Fee Program Overview

The CCSD 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 of which was located in the City of Elk Grove Zones.

The CCSD 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 CCSD Fire Fee Program Fund. The CCSD Fire Fee Program Fund is a liability account with the City and funds are provided to the CSD on a quarterly basis. 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 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 2020-2025 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 was also adopted by Sacramento County. The administrative revenues are split with the CSD.

	<u>City</u>	
City's Beginning Balance, July 1, 2019	\$0	
<u>Revenue</u>		
Fees collected by the City	\$0	
Interest earned/Mkt. Gain/Loss by the City	\$7,547	
Total Revenue	\$7,547	
<u>Disbursements</u>	<u>Amount</u>	<u>% Fee Funded in FY19</u>
Passed through to the Cosumnes CSD	\$0	100%
Total Expended Funds	\$0	
City's Ending Balance, June 30, 2020	\$7,547	
Adjustment to Ending Fund Balance*	(\$7,547)	
Adjusted Ending Fund Balance, June 30, 2020	\$0	

*Note: Adjustments are for deferred revenue recognition accrued to FY19 and distributed to CSD

Elk Grove Fire Fee Program (Fund 710)

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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.

	CSD	
CSD's Beginning Balance, July 1, 2019	\$5,931,876	
 <u>Revenue</u>		
Interest earned	\$121,884	
Passed through from County of Sacramento	\$746	
Passed through to Cosumnes CSD	\$1,642,285	
Total Revenue	\$1,764,915	
 <u>Disbursements</u>		
	<u>Amount</u>	<u>% Fee Funded</u>
Station 72 Debt Payment	\$302,505	100%
Station 73/75/Training Debt Payment	\$47,863	100%
Station 76 Debt Payment	\$57,988	100%
Reimbursement to County of Sacramento	\$5,910	100%
Station 77	\$213,275	100%
Fleet Maintenance Facility Debt Payment	\$317,691	38%
EMS/Logistics	\$9,326	38%
Total Expended Funds	\$954,558	
 Ending Balance, June 30, 2020	 \$6,742,233	
 <u>Planned Cosumnes CSD Projects for 20/21</u>		
	<u>Amount</u>	<u>% Fee Funded</u>
Station 77 Construction	\$7,160,000	100%
Station 78 Construction	\$500,000	100%
Station 72 Debt Payment	\$302,325	100%
Station 73/75/Training Debt Payment	\$42,563	100%
Station 76 Debt Payment	\$52,388	100%
Fleet Maintenance Facility Debt Payment	\$302,317	38%
EMS/Logistics	\$15,326	38%
 Total CSD Projects Planned in FY 20/21	 \$8,374,919	

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 Cosumnes CSD.

Beginning Balance, July 1, 2019	\$ 139,141	
Fees Collected	\$ 24,190	
Interest Earned, Market Gain/Loss	\$ 2,373	
Miscellaneous Revenue	\$ -	
Total	\$ 26,563	
<u>Disbursements</u>	<u>Amount</u>	<u>% Fee</u>
Impact Fee Administration	\$ 17,371	Funded in
Total	\$ 17,371	FY20
		31%
Ending Balance, June 30, 2020	\$ 148,333	

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>FY 2015/16</u>	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>
Revenues					
Fees collected by the City	\$ 20,993	\$ 9,304	\$ 29,737	\$ 32,633	\$ 24,190
Interest Earned, Market Gain/Loss	\$ 865	\$ 328	\$ 173	\$ 4,543	\$ 2,373
Total Revenues	\$ 21,858	\$ 9,632	\$ 29,910	\$ 37,176	\$ 26,563
Expenditures					
Impact Fee Administration	\$ 8,492	\$ 6,295	\$ 6,827	\$ 6,981	\$ 17,371
Total Expenditures	\$ 8,492	\$ 6,295	\$ 6,827	\$ 6,981	\$ 17,371
Revenue Less Expenditures	\$ 13,366	\$ 3,337	\$ 23,083	\$ 30,195	\$ 9,192
Fund Balance, Beginning of Year	\$ 69,160	\$ 82,526	\$ 85,864	\$ 108,946	\$ 139,141
Fund Balance, End of Year	\$ 82,526	\$ 85,864	\$ 108,946	\$ 139,141	\$ 148,333
Assigned Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted Available Fund Balance	\$ 82,526	\$ 85,864	\$ 108,946	\$ 139,141	\$ 148,333
Capital Improvement Projects					
	Project Amount	Percent Funded	Impact Fee	Non-Impact Fee	
FY 2019-20 Projects	<u>Expended</u>	<u>by Impact Fees</u>	<u>Expenditures</u>	<u>Expenditures</u>	
Impact Fee Administration	\$ 55,923	31%	\$ 17,371	\$ 38,551	
	Project Amount	Percent Funded	Impact Fee	Non-Impact Fee	
FY 2018-19 Projects	<u>Expended</u>	<u>by Impact Fees</u>	<u>Expenditures</u>	<u>Expenditures</u>	
Impact Fee Administration	\$ 6,981	100%	\$ 6,981	\$ -	

Five Year Revenue Test Using First in First Out Method

	<u>FY 2015/16</u>	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>
Available Revenue Current Year	\$ 21,858	\$ 9,632	\$ 29,910	\$ 37,176	\$ 26,563
Available Revenue Prior Fiscal Year (2-yr Old Funds)	\$ 17,576	\$ 21,858	\$ 9,632	\$ 29,910	\$ 37,176
Available Revenue Prior Fiscal Year (3-yr Old Funds)	\$ 9,794	\$ 17,576	\$ 21,858	\$ 9,632	\$ 29,910
Available Revenue Prior Fiscal Year (4-yr Old Funds)	\$ 10,919	\$ 9,794	\$ 17,576	\$ 21,858	\$ 9,632
Available Revenue Prior Fiscal Year (5-yr Old Funds)	\$ 12,012	\$ 10,919	\$ 9,794	\$ 17,576	\$ 21,858
Available Revenue Greater than five Prior Fiscal years	\$ 10,367	\$ 16,084	\$ 20,176	\$ 22,989	\$ 23,194
Total Revenue Available	\$ 82,526	\$ 85,864	\$ 108,946	\$ 139,141	\$ 148,333

Five Year Expenditure to Revenue Match

	<u>FY 2015/16</u>	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</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	\$ 8,492	\$ 6,295	\$ 6,827	\$ 6,981	\$ 17,371
Total Annual Expenditures	\$ 8,492	\$ 6,295	\$ 6,827	\$ 6,981	\$ 17,371

Elk Grove Fire Fee Program Fee Schedule for First Half of FY2019-20
(July 1, 2019 through December 31, 2019)

Land Use Category	Zone 1 (Elk Grove)	Zone 2 (Laguna)	Zone 3 (Laguna West)	Zone 4 (Lakeside)	Zone 5 (Stonelake)	
RESIDENTIAL						
Single Family (1-2 units- includes duplexes)	\$2,084	\$2,036	\$1,938	\$2,012	\$1,913	/ unit
Multi-Family (3 or more Age-Restricted (single- family and multifamily)	\$1,372 \$1,106	\$1,358 N/A	\$1,329 N/A	\$1,352 N/A	\$1,322 N/A	/ unit / unit
NONRESIDENTIAL						
Commercial/Office	\$1.77	\$1.73	\$1.68	\$1.70	\$1.67	/ building sq. ft.
Industrial	\$0.58	\$0.57	\$0.53	\$0.56	\$0.53	/ building sq. ft.

Elk Grove Fire Fee Program Fee Schedule for Second Half of FY2019-20
(January 1, 2020 through June 30, 2020)

Land Use Category	Zone 1 (Elk Grove)	Zone 2 (Laguna)	Zone 3 (Laguna West)	Zone 4 (Lakeside)	Zone 5 (Stonelake)	
RESIDENTIAL						
Single Family (1-2 units-includes duplexes)	\$ 2,132.10	\$ 2,081.64	\$ 1,982.76	\$ 2,058.98	\$ 1,957.00	per unit
Multi-Family (3 or more units)	\$ 1,403.90	\$ 1,388.44	\$ 1,360.64	\$ 1,382.26	\$ 1,352.40	per unit
Age-Restricted (single-family and multifamily)	\$ 1,131.98	N/A	N/A	N/A	N/A	per unit
NONRESIDENTIAL						
Commercial/Office	\$ 1.81	\$ 1.77	\$ 1.74	\$ 1.76	\$ 1.73	per sq. ft.
Industrial	\$ 0.59	\$ 0.58	\$ 0.55	\$ 0.57	\$ 0.55	per sq. ft.
INSTITUTIONAL						
Religious Institution						
Day/Child Care (pre-school and adult)	\$ 1.81	\$ 1.77	\$ 1.74	\$ 1.76	\$ 1.73	per sq. ft.
Private School	\$ 1.81	\$ 1.77	\$ 1.74	\$ 1.76	\$ 1.73	per sq. ft.
MISCELLANEOUS						
Hotel/Motel	\$ 1.81	\$ 1.77	\$ 1.74	\$ 1.76	\$ 1.73	per sq. ft.
Congregate Care Facility	\$ 1.81	\$ 1.77	\$ 1.74	\$ 1.76	\$ 1.73	per sq. ft.
Health Club	\$ 1.81	\$ 1.77	\$ 1.74	\$ 1.76	\$ 1.73	per sq. ft.
Library	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt

January 1, 2020, rate increase was 5.84%, per the combined average of the October 2017 to October 2018 Engineering News Record – Construction Cost Index (ENR-CCI) San Francisco index and the ENR-CCI “20-City” Index.

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 (STA). 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 \$1,406,571,000 in costs region-wide, with \$1,018,160,337 (31.3%) allocated to new development and which was included in the fee program, and \$2,235,016,879 (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 STA on a quarterly basis.

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 actually 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 is gas tax, and other local, state, and federal funding.
4. The approximate date for funding and constructing some new facilities is shown in the STA'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 (STA). In addition, the City charges an additional 2% fee for administration.

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

City's Beginning Balance, July 1, 2019	\$0	
<u>Revenue</u>		
Fees collected	\$0	
Interest earned/Mkt. Gain/Loss	\$12,286	
Total Revenue	\$12,286	
<u>Disbursements</u>	<u>Amount</u>	<u>% Fee Funded in FY20</u>
Passed through to the STA	\$0	100%
Total Expended Funds	\$0	
City's Ending Balance, June 30, 2020	\$12,286	
Adjustment to Ending Fund Balance*	(\$12,286)	
Adjusted Ending Fund Balance, June 30, 2020	\$0	

*Note: Adjustment is for deferred revenue recognition accrued to FY19 and distributed to STA.

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 admin fees will now be recorded in Fund 329 Sub-account 02-06.

Beginning Balance, July 1, 2019	\$ 97,431
Fees Collected	\$ 19,943
Interest Earned, Market Gain/Loss	\$ 1,956
Miscellaneous Revenue	\$ -
Total	\$ 21,899

	Amount	% Fee Funded in FY20
<u>Disbursements</u>		
Impact Fee Administration	\$ 14,321	26%
Total	\$ 14,321	
Ending Balance, June 30, 2020	\$ 105,009	

City of Elk Grove
FUND: 329 sub-account 02-06 STA Measure A Fee Admin
Statement of Revenues and Expenditures and Changes in Fund Balance for Last Five Fiscal Years

Description	FY 2015/16	FY 2016/17	FY2017/18	FY2018/19	FY2019/20
Revenues					
Fees collected by the City	\$ 19,163	\$ 7,950	\$ 36,384	\$ 44,628	\$ 19,943
Interest Earned, Market Gain/Loss	\$ 790	\$ 280	\$ 211	\$ 6,212	\$ 1,956
Total Revenues	\$ 19,953	\$ 8,230	\$ 36,595	\$ 50,841	\$ 21,899
Expenditures					
Impact Fee Administration	\$ 7,752	\$ 5,378	\$ 8,353	\$ 9,546	\$ 14,321
Total Expenditures	\$ 7,752	\$ 5,378	\$ 8,353	\$ 9,546	\$ 14,321
Revenue Less Expenditures	\$ 12,201	\$ 2,852	\$ 28,242	\$ 41,294	\$ 7,578
Fund Balance, Beginning of Year	\$ 12,842	\$ 25,043	\$ 27,895	\$ 56,137	\$ 97,431
Fund Balance, End of Year	\$ 25,043	\$ 27,895	\$ 56,137	\$ 97,431	\$ 105,009
Assigned Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted Available Fund Balance	\$ 25,043	\$ 27,895	\$ 56,137	\$ 97,431	\$ 105,009

Capital Improvement Projects

FY 2019-20 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
Impact Fee Administration	\$ 55,923	26%	\$ 14,321	\$ 41,601.29

FY 2018-19 Projects

FY 2018-19 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
Impact Fee Administration	\$ 9,546	100%	\$ 9,546	\$ -

Five Year Revenue Test Using First in First Out Method

	FY 2015/16	FY 2016/17	FY2017/18	FY2018/19	FY2019/20
Available Revenue Current Year	\$ 19,953	\$ 8,230	\$ 36,595	\$ 50,841	\$ 21,899
Available Revenue Prior Fiscal Year (2-yr Old Funds)	\$ 5,090	\$ 19,665	\$ 19,542	\$ 36,595	\$ 50,841
Available Revenue Prior Fiscal Year (3-yr Old Funds)	\$ -	\$ -	\$ -	\$ 9,995	\$ 32,269
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	\$ 25,043	\$ 27,895	\$ 56,137	\$ 97,431	\$ 105,009

Five Year Expenditure to Revenue Match

	FY 2015/16	FY 2016/17	FY2017/18	FY2018/19	FY2019/20
Expense Allocation Current Year	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (2-yr Old Funds)	\$ 7,752	\$ 288	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (3-yr Old Funds)	\$ -	\$ 5,090	\$ 8,353	\$ 9,546	\$ -
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	\$ -	\$ -	\$ -	\$ -	\$ 14,321
Total Annual Expenditures	\$ 7,752	\$ 5,378	\$ 8,353	\$ 9,546	\$ 14,321

MEASURE A TRANSPORTATION MITIGATION IMPACT FEE SCHEDULE FY18/19

Land Use Category	Total Transportation Fee	
RESIDENTIAL		
Single-Family (1-2 units-includes duplexes)	\$ 1,329.00	/ unit
Single-Family Age Restricted	\$ 1,064.00	/ unit
Multi-Family Residential	\$ 930.00	/ unit
Multi-Family Age Restricted	\$ 797.00	/ unit
NONRESIDENTIAL		
Office	\$ 1.60	/ bldg sq. ft.
Retail	\$ 2.00	/ bldg sq. ft.
Industrial	\$ 1.06	/ bldg sq. ft.
Hotel/Motel	\$ 770.00	/ room
Extended Stay Hotel/Motel	\$ 684.00	/ room
Golf Course	\$ 1,107.00	/ acre
Movie Theater	\$ 2,530.00	/ screen
Religious Center	\$ 1.23	/ bldg sq. ft.
Hospital	\$ 2.23	/ bldg sq. ft.
Service Station	\$ 1,729.00	/ fueling pump
Supermarket	\$ 2.00	/ bldg sq. ft.
Warehouse/Self Storage	\$ 0.34	/ bldg sq. ft.
Assisted Living	\$ 384.00	/ bed
Congregate Care	\$ 282.00	/ unit
Child Day Care	\$ 612.00	/ student
Private School (K-12)	\$ 346.00	/ student
Auto Repair/Body Shop	\$ 2.00	/ bldg sq. ft.
Gym/Fitness Center	\$ 2.00	/ bldg sq. ft.
Drive-through Car Wash	\$ 2.00	/ bldg sq. ft.
 	Average weekday trip generation rate X	
All Other	Normalized cost per trip (\$137) Plus 2% Admin Fee	

Mixed Use Projects - The amount of the fee shall be based on the predominate use of each building, which is defined as 80% or more of the total gross building square footage. If no one use comprises 80% or more of the total gross building square footage, then the amount of the fee shall be proportionally determined based on those uses that constitute 25% or more of the total gross building square footage. For mixed residential and non-residential development projects, the amount of the fee will be proportionally determined based on the number of dwelling units and the amount and type of non-residential gross building square footage.

Note: These fees were enacted beginning April 1, 2009. Included in the total fee is a 2% administrative fee for City administration costs as outline in Chapter 16.96 of the Elk Grove Municipal Code.

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 (SACOG). 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 in order to accommodate future development within the region and its share of the total year 2036 delay on the State Highway System. 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 year 2036 delay 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 (SACOG) Metropolitan Transportation Plan/Sustainable Community Strategy (MTP/SCS). 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, 2020.

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

Beginning Balance, July 1, 2019	\$	-	
Fees Collected	\$	54,853	
Interest Earned, Market Gain/Loss	\$	131	
Miscellaneous Revenue	\$	-	
Total	\$	54,984	
<u>Disbursements</u>	<u>Amount</u>		<u>% Fee Funded in FY20</u>
Impact Fee Administration	\$	-	100%
Total	\$	-	
Ending Balance, June 30, 2020	\$	54,984	

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>FY 2015/16</u>	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>
Revenues					
Fees collected	\$ -	\$ -	\$ -	\$ -	\$ 54,853
Interest Earned, Market Gain/Loss	\$ -	\$ -	\$ -	\$ -	\$ 131
Miscellaneous Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ 54,984
Expenditures					
Impact Fee Administration	\$ -	\$ -	\$ -	\$ -	\$ -
AB1600 Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue Less Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 54,984
Fund Balance, Beginning of Year	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	\$ 54,984
Assigned Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted Available Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ 54,984

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 2019-20 Projects				
Impact Fee Administration	\$ -	100%	\$ -	\$ -
Total	\$ -		\$ -	\$ -
FY 2018-19 Projects				
Impact Fee Administration	\$ -	100%	\$ -	\$ -
Total	\$ -		\$ -	\$ -

Five Year Revenue Test Using First in First Out Method

	<u>FY 2015/16</u>	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>
Available Revenue Current Year	\$ -	\$ -	\$ -	\$ -	\$ 54,984
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	\$ -	\$ -	\$ -	\$ -	\$ 54,984

Five Year Expenditure to Revenue Match

	<u>FY 2015/16</u>	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</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	\$ -	\$ -	\$ -	\$ -	\$ -

I-5 SUBREGIONAL CORRIDOR MITIGATION PROGRAM FEE SCHEDULE FY19/20

City of Elk Grove (District 4)						
I-5 Subregional Corridor Mitigation Program (with Cost per DUE = \$3,083)						
Land Uses		Units	DUE Rate	Base Fee	Admin (3%)	Total
Residential	Single-Family (1-2 units)	DU	1.00	\$ 2,993	\$ 90	\$ 3,083
	Single-Family Age Restricted		0.39	\$ 1,167	\$ 35	\$ 1,202
	Single Family TOD		0.90	\$ 2,693	\$ 81	\$ 2,774
	Multi-Family		0.62	\$ 1,855	\$ 56	\$ 1,911
	Multi-Family Age Restricted		0.32	\$ 958	\$ 29	\$ 987
	Multi-Family TOD		0.46	\$ 1,376	\$ 41	\$ 1,417
Commercial	Commercial	Per Sq. Ft.	0.34	\$ 1,017	\$ 0.031	\$ 1,048
	Commercial TOD		0.32	\$ 0.958	\$ 0.029	\$ 0.987
	Car Sales		0.25	\$ 0.748	\$ 0.022	\$ 0.770
Office	Office		0.23	\$ 0.688	\$ 0.021	\$ 0.709
	Office TOD		0.21	\$ 0.627	\$ 0.019	\$ 0.646
Industrial	Industrial		0.16	\$ 0.478	\$ 0.014	\$ 0.492
Institutional	Assembly Use		0.02	\$ 0.059	\$ 0.002	\$ 0.061
	Day/Child Care		0.06	\$ 0.179	\$ 0.005	\$ 0.184
	Private School		0.02	\$ 0.059	\$ 0.002	\$ 0.061
Miscellaneous	Congregate Care Facility		Bed	0.03	\$ 90	\$ 3
	Health Club	Per Sq. Ft.	0.16	\$ 0.478	\$ 0.014	\$ 0.492
	Library		0.05	\$ 0.149	\$ 0.004	\$ 0.153
	Gas Station	Fuel Position	0.35	\$ 1,047	\$ 31	\$ 1,078
	Hotel/Motel	Room	0.09	\$ 269	\$ 8	\$ 277

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 adjusted 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 on a quarterly basis.

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 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.

Total Fee (adj. for inflation in 2017)		
Land Use	2019 Rates	2020 Rates
Single Family	\$3,311 per unit	\$3,387 per unit
Multi-Family	\$38,745 per acre	\$39,635 per acre
Comm./Office	\$8,279 per acre	\$8,470 per acre
Travel Comm.	\$9,936 per acre	\$10,164 per acre
Industrial	\$11,591 per acre	\$11,857 per acre

January 1, 2019, rate increase was 2.30%, per the combined average of the October 2017 to October 2018 Engineering News Record – Construction Cost Index (ENR-CCI) San Francisco index and the ENR-CCI “20-City” Index.

	City
City's Beginning Balance, July 1, 2018	\$0
<u>Revenue</u>	
No fees collected during the fiscal year	\$0
Total Revenue	\$0
<u>Disbursements</u>	
No disbursements during the fiscal year	\$0
Total Expended Funds	\$0
City's Ending Balance, June 30, 2019	\$0

Stonelake Park Fee (Fund 717)

Continued from previous page:

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

	<u>CSD</u>	
CSD's Beginning Balance, July 1, 2018	<u>\$3,172</u>	
<u>Revenue</u>		
Interest earned/Mkt. Gain/Loss	<u>\$88</u>	
Total Revenue	\$88	
<u>Disbursements</u>		
	<u>Amount</u>	<u>% Fee Funded</u>
Administration	\$0	100%
CSD's Ending Balance, June 30, 2020	\$3,260	
<u>Planned Projects for Fiscal Year 20/21</u>		
There are no projects planned for FY 20/21	\$0	100%

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 \$1,568,201 in construction costs. The fee program included \$1,061,737 of those costs and the remaining \$506,464 was 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 on a quarterly basis.

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 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. 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.

Lakeside Park Fee Schedule - Effective December 15, 2003 through Current

Land Use	Total Fee
Single Family	\$247 per unit + \$20 per permit
Multi-Family (RD-20 or greater)	\$124 per unit + \$20 per permit
Commercial, Industrial, Office	\$0.05 per sq.ft. + \$20 per permit

	<u>City</u>
City's Beginning Balance, July 1, 2019	\$0
 <u>Revenue</u>	
No fees collected during the fiscal year	\$0
Total Revenue	\$0
 <u>Disbursements</u>	
No disbursements during the fiscal year	\$0
Total Expended Funds	\$0
 City's Ending Balance, June 30, 2020	 \$0

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

Laguna West Park Fee (Fund 715)

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

Laguna West Park Fee Schedule - Effective December 15, 2003 to Current

Land Use	Total Fee
Single Family	\$169 per unit + \$20 per permit
Multi-Family (RD-20 or greater)	\$85 per unit + \$20 per permit
Commercial, Industrial, Office	\$0.02 per sq. ft. + \$20 per permit

	City
City's Beginning Balance, July 1, 2019	\$0
 <u>Revenue</u>	
No fees collected during the fiscal year	\$0
Total Revenue	\$0
 <u>Disbursements</u>	
No disbursements during the fiscal year	-
Total Expended Funds	\$0
 City's Ending Balance, June 30, 2020	 \$0

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

	CSD
CSD's Beginning Balance, July 1, 2019	\$130,204
 <u>Revenue</u>	
Interest earned/Mkt. Gain/Loss	\$2,035
Total Revenue	\$2,035
 <u>Disbursements</u>	
No disbursements during the fiscal year	\$0
Total Expended Funds	\$0
 CSD's Ending Balance, June 30, 2019	 \$132,239
 <u>Planned Elk Grove CSD Projects for 20/21</u>	
There are no projects planned for FY 20/21	\$0

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 SPA.

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 to the Cosumnes Community Services District (CSD) 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 also provides a fair share contribution toward the Bartholomew Sports Park located in East Franklin.

Land Use	2019 Rates	2020 Rates
Single Family	\$4,037 per unit	\$4,130 per unit
Multi-Family	\$2,728 per unit	\$2,790 per unit
Age-Restricted (single family)	\$2,255 per unit	\$2,307 per unit
Age-Restricted (multi-family)	\$1,577 per unit	\$1,613 per unit
Commercial	\$0.22 per sq. foot	\$0.22 per sq. foot
Office	\$0.36 per sq. foot	\$0.36 per sq. foot
Industrial	\$0.09 per unit	\$0.09 per unit

January 1, 2020, rate increase was 2.30%, per the combined average of the October 2017 to October 2018 Engineering News Record – Construction Cost Index (ENR-CCI) San Francisco index and the ENR-CCI “20-City” Index.

Beginning Balance, July 1, 2019	\$ 2,986,209	
Fees Collected	\$ 695,706	
Interest Earned, Market Gain/Loss	\$ (25,436)	
Miscellaneous Revenue	\$ -	
Total	\$ 670,270	
<u>Disbursements</u>	<u>Amount</u>	<u>% Fee Funded in FY20</u>
Impact Fee Administration	\$ 15,068	100%
Civic Center Senior Center + Parking WCC010	\$ 3,987,868	67%
Total	\$ 4,002,937	
Ending Balance, June 30, 2020	\$ (346,458)	
Adjustment for Balance Sheet Activity	\$ 346,458	
Adjusted Available Fund Balance	\$ -	

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>FY 2015/16</u>	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>
Revenues					
Fees collected	\$ 1,813,222	\$ 541,402	\$ 668,748	\$ 580,083	\$ 695,706
Interest Earned, Market Gain/Loss	\$ 113,316	\$ 32,342	\$ 22,161	\$ 329,346	\$ (25,436)
Miscellaneous Reimbursement	\$ 12,133	\$ 170	\$ -	\$ -	\$ -
Total Revenues	\$ 1,938,671	\$ 573,914	# \$ 690,908	\$ 909,429	\$ 670,270
Expenditures					
Impact Fee Administration	\$ 17,116	\$ 65,148	\$ 89,534	\$ 83,664	\$ 15,068
Bartholomew Park Reimbursement	\$ -	\$ -	\$ -	\$ 108,850	\$ -
AB1600 Expenditures	\$ 573,436	\$ 149,859	\$ 73,546	\$ 6,012,132	\$ 3,987,868
Total Expenditures	\$ 590,552	\$ 215,007	\$ 163,080	\$ 6,204,646	\$ 4,002,937
Revenue Less Expenditures	\$ 1,348,119	\$ 358,907	\$ 527,828	\$ (5,295,217)	\$ (3,332,667)
Fund Balance, Beginning of Year	\$ 6,046,571	\$ 7,394,690	\$ 7,753,597	\$ 8,281,426	\$ 2,986,209
Fund Balance, End of Year	\$ 7,394,690	\$ 7,753,597	\$ 8,281,426	\$ 2,986,209	\$ (346,458)
Adjustment for Balance Sheet Activity	\$ -	\$ -	\$ -	\$ -	\$ 346,458
Adjusted Available Fund Balance	\$ 7,394,690	\$ 7,753,597	\$ 8,281,426	\$ 2,986,209	\$ (0)

Capital Improvement Projects

FY 2019-20 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	\$ 15,068	100%	\$ 15,068	\$ -
Civic Center Senior Center + Parking WCC010	\$ 5,978,992	67%	\$ 3,987,868	\$ 1,991,124
Total	\$ 5,994,061		\$ 4,002,937	

FY 2018-19 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	\$ 83,664	100%	\$ 83,664	\$ -
Civic Center Aquatic Center WCC002	\$ 10,757,058	26%	\$ 2,800,000	\$ 7,957,058
Civic Center Senior Center + Parking WCC010	\$ 14,538,489	22%	\$ 3,212,132	\$ 11,326,357
Bartholomew Park CCSD Reimbursement	\$ 108,850	100%	\$ 108,850	\$ -
Total	\$ 25,488,061		\$ 6,204,646	

Five Year Revenue Test Using First in First Out Method

	<u>FY 2015/16</u>	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>
Available Revenue Current Year	\$ 1,938,671	\$ 573,914	\$ 690,908	\$ 909,429	\$ -
Available Revenue Prior Fiscal Year (2-yr Old Funds)	\$ 1,477,754	\$ 1,938,671	\$ 573,914	\$ 690,908	\$ -
Available Revenue Prior Fiscal Year (3-yr Old Funds)	\$ -	\$ 1,477,754	\$ 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	\$ 3,978,265	\$ 3,763,259	\$ 3,600,179	\$ -	\$ -
Total Revenue Available	\$ 7,394,690	\$ 7,753,597	\$ 8,281,426	\$ 2,986,209	\$ (0)

Five Year Expenditure to Revenue Match

	<u>FY 2015/16</u>	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>
Expense Allocation Current Year	\$ -	\$ -	\$ -	\$ -	\$ 1,016,728
Expense Allocation Prior Fiscal Year (2-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ 909,429
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	\$ 590,552	\$ 215,007	\$ 163,080	\$ 3,600,179	\$ -
Total Annual Expenditures	\$ 590,552	\$ 215,007	\$ 163,080	\$ 6,204,646	\$ 4,002,937

East Franklin Fee Program Overview (four 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 on a quarterly basis. 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 2020-2025 Capital Improvement Program.

East Franklin Fee Program - Total of Four Components

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

This plan area development impact fee program component funds new development's fair share of park/recreational facilities serving this area. Revenues are retained by the City, while the CSD administrative costs were built into the park facilities cost estimates.

	<u>City</u>	
City's Beginning Balance, July 1, 2018	\$0	
<u>Revenue</u>		
Fees collected by the City	\$0	
Interest earned/Mkt. Gain/Loss	\$9	
Total Revenue	\$9	
<u>Disbursements</u>		
Passed through to the Cosumnes CSD	\$0	<u>% Fee Funded</u>
Total Expended Funds	\$0	<u>in FY20</u>
City's Ending Balance, June 30, 2019	\$9	100%

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

	<u>CSD</u>	
CSD's Beginning Balance, July 1, 2019	\$5,046,281	
<u>Revenue</u>		
Interest Earned	\$96,533	
Passed through to the Cosumnes CSD	\$441,747	
Total Revenue	\$538,280	
<u>Disbursements</u>		
George Park Construction	\$73	<u>% Fee Funded</u>
Total Expended Funds	\$73	<u>in FY20</u>
CSD's Ending Balance, June 30, 2020	\$5,584,488	100%
<u>Planned Elk Grove CSD Projects for 20/21</u>		
Morse Park Community Center	\$2,000,000	100%

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 has ceased collection of this fee beginning Fiscal Year 2010/11.

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 2020-2025 Capital Improvement Program.

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

Beginning Balance, July 1, 2019	\$ 6,762,944
Fees Collected	\$ -
Interest Earned, Market Gain/Loss	\$ 114,275
Miscellaneous Revenue	\$ -
Total	\$ 114,275

	Amount	% Fee Funded in FY20
<u>Disbursements</u>		
Impact Fee Administration	\$ 6,838	100%
Whitelock Pkwy - Shed B Channel Tree Planting WRL001	\$ 4,059	100%
SCWA Frontage Landscaping WFL003	\$ 22,090	100%
Shed A Channel Landscape WFL007	\$ 59,686	100%
Total	\$ 92,675	
Ending Balance, June 30, 2020	\$ 6,784,544	

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>FY 2015/16</u>	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>
Revenues					
Fees collected	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Earned, Market Gain/Loss	\$ 114,642	\$ (69,835)	\$ 2,458	\$ 122,407	\$ 114,275
Miscellaneous Reimbursement	\$ 6,731	\$ 1,428	\$ -	\$ -	\$ -
Total Revenues	\$ 121,373	\$ (68,407)	\$ 2,458	\$ 122,407	\$ 114,275
Expenditures					
Impact Fee Administration	\$ 16,621	\$ 5,457	\$ 16,164	\$ 9,025	\$ 6,838
Interfund Loan Repayment (Interest)	\$ 2,407,549	\$ -	\$ -	\$ -	\$ -
AB1600 Expenditures	\$ 1,115,552	\$ 134,053	\$ 232,641	\$ 385,078	\$ 85,836
Total Expenditures	\$ 3,539,723	\$ 139,510	\$ 248,804	\$ 394,103	\$ 92,675
Revenue Less Expenditures	\$ (3,418,350)	\$ (207,917)	\$ (246,346)	\$ (271,695)	\$ 21,600
Fund Balance, Beginning of Year	\$ 10,907,252	\$ 7,488,902	\$ 7,280,986	\$ 7,034,639	\$ 6,762,944
Fund Balance, End of Year	\$ 7,488,902	\$ 7,280,986	\$ 7,034,639	\$ 6,762,944	\$ 6,784,544
Assigned Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Available Fund Balance	\$ 7,488,902	\$ 7,280,986	\$ 7,034,639	\$ 6,762,944	\$ 6,784,544

Capital Improvement Projects

<u>FY 2019-20 Projects</u>	<u>Project Amount Expended</u>	<u>Percent Funded by Fees</u>	<u>Impact Fee Expenditures</u>	<u>Non-Impact Fee Expenditures</u>
Project Management	\$ 6,838	100%	\$ 6,838	\$ -
Whitlock Pkwy - Shed B Channel Tree Planting WRL001	\$ 4,059	100%	\$ 4,059	\$ -
SCWA Frontage Landscaping WFL003	\$ 22,090	100%	\$ 22,090	\$ -
Shed A Channel Landscape WFL007	\$ 59,686	100%	\$ 59,686	\$ -
Total	\$ 92,675	100%	\$ 92,675	\$ -

FY 2018-19 Projects

	<u>Project Amount Expended</u>	<u>Percent Funded by Fees</u>	<u>Impact Fee Expenditures</u>	<u>Non-Impact Fee Expenditures</u>
Project Management	\$ 9,025	100%	\$ 9,025	\$ -
Whitlock Pkwy Ch. B Planting WFL001	\$ 17,440	100%	\$ 17,440	\$ -
SCWA Frontage Landscaping WFL003	\$ 366,681	100%	\$ 366,681	\$ -
Shed A Channel Landscape WFL007	\$ 956	100%	\$ 956	\$ -
Total	\$ 385,078	100%	\$ 394,103	\$ -

Five Year Revenue Test Using First in First Out Method

	<u>FY 2015/16</u>	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>
Available Revenue Current Year	\$ 121,373	\$ (68,407)	\$ 2,458	\$ 122,407	\$ 114,275
Available Revenue Prior Fiscal Year (2-yr Old Funds)	\$ 103,083	\$ 121,373	\$ (68,407)	\$ 2,458	\$ 122,407
Available Revenue Prior Fiscal Year (3-yr Old Funds)	\$ -	\$ 103,083	\$ 121,373	\$ (68,407)	\$ 2,458
Available Revenue Prior Fiscal Year (4-yr Old Funds)	\$ -	\$ -	\$ 103,083	\$ 121,373	\$ (68,407)
Available Revenue Prior Fiscal Year (5-yr Old Funds)	\$ -	\$ -	\$ -	\$ 103,083	\$ 121,373
Available Revenue Greater than five Prior Fiscal years	\$ 7,264,446	\$ 7,124,937	\$ 6,876,132	\$ 6,482,029	\$ 6,492,438
Total Revenue Available	\$ 7,488,902	\$ 7,280,986	\$ 7,034,639	\$ 6,762,944	\$ 6,784,544

Five Year Expenditure to Revenue Match

	<u>FY 2015/16</u>	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</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	\$ 3,539,723	\$ 139,510	\$ 248,804	\$ 394,103	\$ 92,675
Total Annual Expenditures	\$ 3,539,723	\$ 139,510	\$ 248,804	\$ 394,103	\$ 92,675

Adopted 2020-2025 Capital Improvement Program (CIP)

	<u>FY 2020/21</u>	<u>FY2021/22</u>	<u>FY2022/23</u>	<u>FY2023/24</u>	<u>FY2023/24</u>
Whitlock Pkwy - Shed B Planting WFL001	\$ -	\$ -	\$ 2,429,100	\$ 1,189,000	\$ -
Total	\$ -	\$ -	\$ 2,429,100	\$ 1,189,000	\$ -

4. 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, 2019	\$ 416,391	
Fees Collected	\$ -	
Interest Earned, Market Gain/Loss	\$ 6,630	
Miscellaneous Revenue	\$ -	
Total	<u>\$ 6,630</u>	
<u>Disbursements</u>	<u>Amount</u>	<u>% Fee Funded in FY20</u>
Impact Fee Administration	\$ 14,857	100%
Total	<u>\$ 14,857</u>	
Ending Balance, June 30, 2020	\$ 408,164	

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>FY 2015/16</u>	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>
Revenues					
Fees collected [1]	\$ 2,472	\$ 9,393	\$ 1,909	\$ -	\$ -
Interest Earned, Market Gain/Loss	\$ 64,558	\$ 55,873	\$ 14,776	\$ 178,587	\$ 6,630
Other revenues	\$ -	\$ -	\$ -	\$ 1,632	\$ -
Total Revenues	\$ 67,030	\$ 65,266	\$ 16,685	\$ 180,219	\$ 6,630
Expenditures					
Impact Fee Administration	\$ 3,430	\$ 18,317	\$ 6,038	\$ 25,779	\$ 14,857
AB1600 Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 3,430	\$ 18,317	\$ 6,038	\$ 25,779	\$ 14,857
Revenue Less Expenditures	\$ 63,600	\$ 46,949	\$ 10,647	\$ 154,440	\$ (8,227)
Fund Balance, Beginning of Year	\$ 140,755	\$ 204,355	\$ 251,304	\$ 261,951	\$ 416,391
Fund Balance, End of Year	\$ 204,355	\$ 251,304	\$ 261,951	\$ 416,391	\$ 408,164
Assigned Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Available Fund Balance	\$ 204,355	\$ 251,304	\$ 261,951	\$ 416,391	\$ 408,164

[1] Prior Year Adjustment

Capital Improvement Projects

FY 2019-20 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	\$ 14,857	100%	\$ 14,857	\$ -

FY 2018-19 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	\$ 25,779	100%	\$ 25,779	\$ -

Five Year Revenue Test Using First in First Out Method

	<u>FY 2015/16</u>	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>
Available Revenue Current Year	\$ 67,030	\$ 65,266	\$ 16,685	\$ 180,219	\$ 6,630
Available Revenue Prior Fiscal Year (2-yr Old Funds)	\$ 10,669	\$ 67,030	\$ 65,266	\$ 16,685	\$ 180,219
Available Revenue Prior Fiscal Year (3-yr Old Funds)	\$ -	\$ 10,669	\$ 67,030	\$ 65,266	\$ 16,685
Available Revenue Prior Fiscal Year (4-yr Old Funds)	\$ -	\$ -	\$ 10,669	\$ 67,030	\$ 65,266
Available Revenue Prior Fiscal Year (5-yr Old Funds)	\$ -	\$ -	\$ -	\$ 10,669	\$ 67,030
Available Revenue Greater than five Prior Fiscal years	\$ 126,656	\$ 108,338	\$ 102,301	\$ 76,521	\$ 72,334
Total Revenue Available	\$ 204,355	\$ 251,304	\$ 261,951	\$ 416,391	\$ 408,164

Five Year Expenditure to Revenue Match

	<u>FY 2015/16</u>	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</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	\$ 3,430	\$ 18,317	\$ 6,038	\$ 25,779	\$ 14,857
Total Annual Expenditures	\$ 3,430	\$ 18,317	\$ 6,038	\$ 25,779	\$ 14,857

**East Franklin Park Facilities Fee Schedule for First Half of FY 2019/20
(July 1, 2019 through December 31, 2019)**

Land Use Category	Total Park Fee
RESIDENTIAL	
<i>Per unit</i>	
Single-Family (1-2 units-includes duplexes)	\$ 8,436
Multifamily (3 or more units)	\$ 5,624
Age-Restricted (single-family and multifamily)	\$ 4,821
NONRESIDENTIAL	
<i>Per bldg sq. ft.</i>	
Commercial	\$ 0.29
Office	\$ 0.48
Industrial	\$ 0.15
INSTITUTIONAL	
Religious Institution	Exempt
Day/Child Care (pre-school and adults too)	\$ 0.29
Private School	\$ 0.29
MISCELLANEOUS	
Hotel/Motel	\$ 0.29
Congregate Care Facility	\$ 0.29
Health Club	\$ 0.29
Library	Exempt

**East Franklin Park Facilities Fee Schedule for Second Half of FY 2019/20
(January 1, 2020 through June 30, 2019)**

Land Use Category	Total Park Fee
RESIDENTIAL	<i>Per unit</i>
Single-Family (1-2 units-includes duplexes)	\$ 8,630
Multi-Family (3 or more units)	\$ 5,754
Age-Restricted (single-family and multi-family)	\$ 4,932
NONRESIDENTIAL	<i>Per bldg sq. ft.</i>
Commercial	\$ 0.30
Office	\$ 0.49
Industrial	\$ 0.16
INSTITUTIONAL	
Religious Institution	Exempt
Day/Child Care (pre-school and adults)	\$ 0.30
Private School	\$ 0.30
MISCELLANEOUS	
Hotel/Motel	\$ 0.30
Congregate Care Facility	\$ 0.30
Health Club	\$ 0.30
Library	Exempt

January 1, 2020, rate increase was 2.30%, per the combined average of the October 2018 to October 2019 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 implemented 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 on a quarterly basis. 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 2020-2025 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/recreational facilities serving this area. The administrative revenues are split with the Cosumnes CSD.

Land Use	Total Fee	
	2019 Rates	2020 Rates
Single Family (less than 3 units)	\$6,746 per unit	\$6,901 per unit
Multi-Family (3 or more units)	\$4,500 per unit	\$4,602 per unit
Age-Restricted (single/multi-family)	\$4,387 per unit	\$4,488 per unit
Commercial	\$1.07 per sq. ft.	\$1.09 per sq. ft.
Office	\$1.54 per sq. ft.	\$1.57 per sq. ft.
Industrial	\$0.53 per sq. ft.	\$0.55 per sq. ft.

	City	
City's Beginning Balance, July 1, 2019	\$0	
 <u>Revenue</u>		
Program fees collected	\$0	
CSD Administrative fees collected	\$0	
Interest earned/Mkt. Gain/Loss	\$7,039	
Total Revenue	\$7,039	
 <u>Disbursements</u>		
Passed through to the Cosumnes CSD	\$0	<u>% Fee Funded in FY20</u>
Total Expended Funds	\$0	100%
 City's Ending Balance, June 30, 2020	 \$7,039	

Eastern Elk Grove Park Fee Program (Fund 702) (continued)

Continued from previous page:

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

	<u>CSD</u>	
CSD's Beginning Balance, July 1, 2019	\$7,323,283	
 <u>Revenue</u>		
Passed through to the Cosumnes CSD	\$1,651,428	
Interest earned	<u>\$146,129</u>	
Total Revenue	\$1,797,557	
 <u>Disbursements</u>		
Lot B Milestone	<u>\$658,251</u>	100%
Albani Recreation Center	\$89,110	
Crooked Creek	<u>\$114</u>	
Total Expended Funds	\$747,475	
 CSD's Ending Balance, June 30, 2020	 \$8,373,365	
 <u>Planned Cosumnes CSD Projects for 20/21</u>		
Albani Recreation Center	<u>\$710,000</u>	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 administrative fee is 3% of the base fee for this fee program which is split between the City and the Elk Grove CSD.

Beginning Balance, July 1, 2019	\$95,598
Fees collected by the City	\$24,960
Interest earned/Mkt. Gain/Loss	<u>\$2,448</u>
Total	\$27,409

<u>Disbursements</u>	<u>Amount</u>	<u>% Fee Funded in FY20</u>
Impact Fee Administration	<u>\$17,924</u>	32%
Total	\$17,924	
Ending Balance, June 30, 2020	\$105,083	

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>FY 2015/16</u>	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>
Revenues					
Fees collected by the City	\$ 2,645	\$ 3,488	\$ 38,796	\$ 16,986	\$ 24,960
Interest Earned, Market Gain/Loss	\$ 109	\$ 123	\$ 225	\$ 2,364	\$ 2,448
Total Revenues	\$ 2,754	\$ 3,611	\$ 39,021	\$ 19,350	\$ 27,409
Expenditures					
Impact Fee Administration	\$ 1,070	\$ 2,360	\$ 8,907	\$ 3,633	\$ 17,924
Total Expenditures	\$ 1,070	\$ 2,360	\$ 8,907	\$ 3,633	\$ 17,924
Revenue Less Expenditures	\$ 1,684	\$ 1,251	\$ 30,114	\$ 15,717	\$ 9,484
Fund Balance, Beginning of Year	\$ 46,832	\$ 48,516	\$ 49,767	\$ 79,881	\$ 95,598
Fund Balance, End of Year	\$ 48,516	\$ 49,767	\$ 79,881	\$ 95,598	\$ 105,083
Assigned Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted Available Fund Balance	\$ 48,516	\$ 49,767	\$ 79,881	\$ 95,598	\$ 105,083
Capital Improvement Projects					
	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures	
FY 2019-20 Projects					
Impact Fee Administration	\$ 55,923	32%	\$ 17,924	\$ 37,998.40	
	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures	
FY 2018-19 Projects					
Impact Fee Administration	\$ 3,633	100%	\$ 3,633	\$ -	

Five Year Revenue Test Using First in First Out Method

	<u>FY 2015/16</u>	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>
Available Revenue Current Year	\$ 2,754	\$ 3,611	\$ 39,021	\$ 19,350	\$ 27,409
Available Revenue Prior Fiscal Year (2-yr Old Funds)	\$ 5,081	\$ 2,754	\$ 3,611	\$ 39,021	\$ 19,350
Available Revenue Prior Fiscal Year (3-yr Old Funds)	\$ 15,747	\$ 5,081	\$ 2,754	\$ 3,611	\$ 39,021
Available Revenue Prior Fiscal Year (4-yr Old Funds)	\$ 886	\$ 15,747	\$ 5,081	\$ 2,754	\$ 3,611
Available Revenue Prior Fiscal Year (5-yr Old Funds)	\$ 2,544	\$ 886	\$ 15,747	\$ 5,081	\$ 2,754
Available Revenue Greater than five Prior Fiscal years	\$ 21,504	\$ 21,688	\$ 13,667	\$ 25,781	\$ 12,938
Total Revenue Available	\$ 48,516	\$ 49,767	\$ 79,881	\$ 95,598	\$ 105,083

Five Year Expenditure to Revenue Match

	<u>FY 2015/16</u>	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</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	\$ 1,070	\$ 2,360	\$ 8,907	\$ 3,633	\$ 17,924
Total Annual Expenditures	\$ 1,070	\$ 2,360	\$ 8,907	\$ 3,633	\$ 17,924

Laguna Ridge Specific Plan Supplemental Park Fee Program Overview

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 three components: 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.

LRSP Supplemental Park Land 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 park lands are met by current parklands.

There currently are no projects programmed in this Fund through the adopted 2020-2025 Capital Improvements Program (CIP) 5-year forecast. This is due to the need to accumulate sufficient funds first before programming further project expenditures. For revenues collected in the near-term, the first funding priority will be reimbursement of existing agreements that delivered park land to the City. Revenues collected further in the future are not programmed yet but will be used to acquire additional park land.

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 project 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.

Note: July 1, 2019 Beginning Fund Balance is negative owing to outstanding developer credit liability balances. The Assigned Fund Balance as of June 30, 2020 is 188,373 and reflects a balance as an Advance from Other Funds liability. All other fee credit liability balances have been removed from Fund 331 balance sheet.

Beginning Balance, July 1, 2019	\$ (614,281)	
Fees Collected	\$ 571,768	
Interest Earned, Market Gain/Loss	\$ 5,536	
Miscellaneous Revenue	\$ -	
Total	\$ 577,305	
<u>Disbursements</u>	<u>Amount</u>	<u>% Fee Funded in FY20</u>
Interfund Loan Payment	\$ 7,836	100%
Total	\$ 7,836	
Ending Balance, June 30, 2020	\$ (44,813)	
Assigned Fund Balance	\$ 188,373	
Adjusted Available Fund Balance as of June 30, 2020	\$ 143,559	

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>FY 2015/16</u>	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>
Revenues					
Fees collected	\$ 1,868,249	\$ 643,097	\$ 1,077,871	\$ 604,217	\$ 571,768
Interest Earned, Market Gain/Loss	\$ 2,730	\$ -	\$ -	\$ 3,058	\$ 5,536
Miscellaneous Reimbursement	\$ 309	\$ 163,399	\$ 150,200	\$ 4,177	\$ -
Total Revenues	\$ 1,871,288	\$ 806,496	\$ 1,228,071	\$ 611,452	\$ 577,305
Expenditures					
Impact Fee Administration	\$ 184	\$ 245,373	\$ -	\$ -	\$ -
Interfund Loan Repayment (Interest)	\$ -	\$ -	\$ 2,458	\$ -	\$ 7,836
Developer Reimbursement	\$ -	\$ 795,478	\$ 98,583	\$ 1,225,734	\$ -
AB1600 Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 184	\$ 1,040,851	\$ 101,041	\$ 1,225,734	\$ 7,836
Revenue Less Expenditures	\$ 1,871,104	\$ (234,355)	\$ 1,127,030	\$ (614,282)	\$ 569,468
Fund Balance, Beginning of Year	\$ (4,156,637)	\$ (2,285,533)	\$ (2,519,888)	\$ (1,392,858)	\$ (614,281)
Prior year adjustment	\$ -	\$ -	\$ -	\$ 1,392,858	\$ 614,281
Revised Beginning Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance, End of Year	\$ (2,285,533)	\$ (2,519,888)	\$ (1,392,858)	\$ (614,281)	\$ (44,813)
Assigned Fund Balance	\$ 1,442,582	\$ 2,238,060	\$ 778,361	\$ 614,281	\$ 188,373
Adjusted Available Fund Balance	\$ (842,951)	\$ (281,828)	\$ (614,497)	\$ -	\$ 143,559

Capital Improvement Projects

FY 2019-20 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	\$ 7,836	100%	\$ 7,836	\$ -
Total	\$ 7,836		\$ 7,836	

FY 2018-19 Projects

	<u>Project Amount Expended</u>	<u>Percent Funded by Impact Fees</u>	<u>Impact Fee Expenditures</u>	<u>Non-Impact Fee Expenditures</u>
Developer Settlement	\$ 9,369,186	13%	\$ 1,225,734	\$ 8,143,452
Total	\$ 9,369,186		\$ 1,225,734	

Five Year Revenue Test Using First in First Out Method

	<u>FY 2015/16</u>	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>
Available Revenue Current Year	\$ (842,951)	\$ (281,828)	\$ (614,497)	\$ -	\$ 143,559
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	\$ (842,951)	\$ (281,828)	\$ (614,497)	\$ -	\$ 143,559

Five Year Expenditure to Revenue Match

	<u>FY 2015/16</u>	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>
Expense Allocation Current Year	\$ -	\$ 1,040,667	\$ 101,041	\$ 1,124,693	\$ 7,836
Expense Allocation Prior Fiscal Year (2-yr Old Funds)	\$ 184	\$ 184	\$ -	\$ 101,041	\$ -
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	\$ 184	\$ 1,040,851	\$ 101,041	\$ 1,225,734	\$ 7,836

LRSP 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 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 new facilities is shown in the 2020-2025 Capital Improvement Program. Some of the facilities 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.

Beginning Balance, July 1, 2019	\$ 7,480,639
Fees Collected	\$ 1,903,214
Interest Earned, Market Gain/Loss	\$ 77,276
Miscellaneous Revenue	\$ -
Total	\$ 1,980,490

<u>Disbursements</u>	<u>Amount</u>	<u>% Fee Funded in FY20</u>
Impact Fee Administration	\$ 5,900	100%
Interfund Loan Repayment	\$ 5,490	100%
Oasis Park Phase I WCE008	\$ 4,164,033	100%
Singh and Kaur Park WCE010	\$ 801,462	100%
Laguna Ridge Park Engineering WCEA03	\$ 19,581	100%
Total	\$ 4,996,466	

Ending Balance, June 30, 2020 \$ 4,464,663

<u>Planned Projects for Fiscal Year 2020/21</u>	<u>Amount</u>	<u>% Fee Funded in FY20</u>
Oasis Community Building WCE009	\$ 1,920,000	100%

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>FY 2015/16</u>	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>
Revenues					
Fees collected	\$ 4,104,958	\$ 1,537,956	\$ 1,823,141	\$ 1,472,817	\$ 1,903,214
Interest Earned, Market Gain/Loss	\$ 20,983	\$ -	\$ -	\$ 175,207	\$ 77,276
Miscellaneous Reimbursement	\$ 4,474	\$ 22,492	\$ 2,602	\$ 38,237	\$ -
Total Revenues	\$ 4,130,415	\$ 1,560,448	\$ 1,825,743	\$ 1,686,261	\$ 1,980,490
Expenditures					
Impact Fee Administration	\$ 53,170	\$ 74,476	\$ 375,742	\$ 79,363	\$ 5,900
Interfund Loan Repayment (Interest)	\$ -	\$ -	\$ -	\$ -	\$ 5,490
Developer Reimbursement	\$ -	\$ 653,256	\$ -	\$ 430,524	\$ -
AB1600 Expenditures	\$ 4,066,845	\$ 1,147,167	\$ 200,711	\$ 3,662,722	\$ 4,985,076
Total Expenditures	\$ 4,120,015	\$ 1,874,900	\$ 576,453	\$ 4,172,609	\$ 4,996,466
Revenue Less Expenditures	\$ 10,400	\$ (314,451)	\$ 1,249,290	\$ (2,486,347)	\$ (3,015,976)
Fund Balance, Beginning of Year	\$ 8,566,060	\$ 8,576,460	\$ 8,262,009	\$ 9,511,299	\$ 7,480,639
Prior year adjustment*				\$ 455,687	\$ -
Revised Beginning Balance				\$ 9,966,986	\$ 7,480,639
Fund Balance, End of Year	\$ 8,576,460	\$ 8,262,009	\$ 9,511,299	\$ 7,480,639	\$ 4,464,663
Adjustment to Fund Balance	\$ 1,485,621	\$ 653,256	\$ 455,687 [1]	\$ -	\$ -
Adjusted Available Fund Balance	\$ 10,062,081	\$ 8,915,265	\$ 9,966,986	\$ 7,480,639	\$ 4,464,663

Capital Improvement Projects

[1] 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.

<u>FY 2019-20 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	\$ 5,900	100%	\$ 5,900	\$ -
Interfund Loan Repayment	\$ 5,490	100%	\$ 5,490	\$ -
Oasis Park Phase I WCE008	\$ 4,164,033	100%	\$ 4,164,033	\$ -
Singh and Kaur Park WCE010	\$ 801,462	100%	\$ 801,462	\$ -
Laguna Ridge Park Engineering WCEA03	\$ 19,581	100%	\$ 19,581	\$ -
Total	\$ 4,996,466		\$ 4,996,466	

<u>FY 2018-19 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	\$ 79,363	100%	\$ 79,363	\$ -
Oasis Park Phase I WCE008	\$ 3,583,888	100%	\$ 3,583,888	\$ -
Laguna Ridge Park Engineering WCEA03	\$ 5,399	100%	\$ 5,399	\$ -
Reardan Park Site Demo WCE027	\$ 73,435	100%	\$ 73,435	\$ -
Developer Settlement	\$ 9,369,186	5%	\$ 430,524	\$ 8,938,662
Total	\$ 13,111,270		\$ 4,172,609	

Five Year Revenue Test Using First in First Out Method

	<u>FY 2015/16</u>	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>
Available Revenue Current Year	\$ 4,130,415	\$ 1,560,448	\$ 1,825,743	\$ 1,686,261	\$ 1,980,490
Available Revenue Prior Fiscal Year (2-yr Old Funds)	\$ 3,815,294	\$ 4,130,415	\$ 1,560,448	\$ 1,825,743	\$ 1,686,261
Available Revenue Prior Fiscal Year (3-yr Old Funds)	\$ 1,881,283	\$ 3,224,402	\$ 4,130,415	\$ 1,560,448	\$ 797,912
Available Revenue Prior Fiscal Year (4-yr Old Funds)	\$ 235,089	\$ -	\$ 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	\$ 10,062,081	\$ 8,915,265	\$ 9,966,986	\$ 7,480,639	\$ 4,464,663

Five Year Expenditure to Revenue Match

	<u>FY 2015/16</u>	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>
Expense Allocation Current Year	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (2-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (3-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ 1,027,831
Expense Allocation Prior Fiscal Year (4-yr Old Funds)	\$ 1,325,080	\$ 1,639,811	\$ 576,453	\$ 1,722,229	\$ 1,560,448
Expense Allocation Prior Fiscal Year (5-yr Old Funds)	\$ 2,794,935	\$ 235,089	\$ -	\$ 2,450,380	\$ 2,408,186
Expense Allocation Greater than five Prior Fiscal years	\$ -	\$ -	\$ -	\$ -	\$ -
Total Annual Expenditures	\$ 4,120,015	\$ 1,874,900	\$ 576,453	\$ 4,172,609	\$ 4,996,466

Adopted 2020-2025 Capital Improvement Program (CIP)

	<u>FY 2020/21</u>	<u>FY2021/22</u>	<u>FY2022/23</u>	<u>FY2023/24</u>	<u>FY2024/25</u>
Oasis Community Building WCE009	\$ 1,920,000	\$ -	\$ -	\$ -	\$ -
Poppy West Park WCE011	\$ -	\$ 140,500	\$ 1,900,500	\$ -	\$ -
Sun Grove Park WCE012	\$ -	\$ 90,500	\$ 666,500	\$ -	\$ -
Madeira East - South Park WCE013	\$ -	\$ -	\$ 95,500	\$ 704,500	\$ -
Poppy East Park WCE014	\$ -	\$ -	\$ -	\$ 219,000	\$ 1,440,000
Whitelock Pkwy Impvments - Big Horn to Lotz WTR065	\$ -	\$ -	\$ 25,000	\$ -	\$ -
Total	\$ 1,920,000	\$ 231,000	\$ 2,687,500	\$ 923,500	\$ 1,440,000

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 a 4.0% add-on fee that will reimburse the City for costs associated with administering the Supplemental Park Fee Program.

Required Findings

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.

1. 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.
2. 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.*
3. 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).
4. Administrative expenditures are ongoing in the fee program and are included in the current budget.

Beginning Balance, July 1, 2019	\$	661,264
Fees Collected	\$	98,741
Interest Earned, Market Gain/Loss	\$	13,055
Miscellaneous Revenue	\$	-
Total	\$	111,796

	Amount	% Fee Funded in FY20
<u>Disbursements</u>		
Impact Fee Administration	\$ 48,210	100%
Nexus Study Update	\$ -	100%
Total	\$ 48,210	

Ending Balance, June 30, 2020	\$	724,850
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City of Elk Grove
 FUND: 333 - LSRP Park Admin Fee
 Statement of Revenue and Expenditures and Changes in Fund Balance for Last Five Fiscal Years

Description	FY 2015/16	FY 2016/17	FY2017/18	FY2018/19	FY2019/20
Revenues					
Fees collected	\$ 119,551	\$ 43,821	\$ 44,644	\$ 62,217	\$ 98,741
Interest Earned, Market Gain/Loss	[1] \$ 73,001	\$ 103,958	\$ 24,756	\$ 281,344	\$ 13,055
Total Revenues	\$ 192,552	\$ 147,777	\$ 69,400	\$ 343,561	\$ 111,796
Expenditures					
Impact Fee Administration	\$ 16,241	\$ 29,219	\$ 53,785	\$ 160,437	\$ 48,210
AB1600 Expenditures	\$ -	\$ 5,500	\$ 6,228	\$ 18,033	\$ -
Total Expenditures	\$ 16,241	\$ 34,719	\$ 60,012	\$ 178,470	\$ 48,210
Revenue Less Expenditures	\$ 176,311	\$ 112,858	\$ 9,389	\$ 165,091	\$ 63,586
Fund Balance, Beginning of Year	\$ 197,616	\$ 373,927	\$ 496,785	\$ 496,174	\$ 661,264
Fund Balance, End of Year	\$ 373,927	\$ 486,785	\$ 496,174	\$ 661,264	\$ 724,850
Assigned Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted Available Fund Balance	\$ 373,927	\$ 486,785	\$ 496,174	\$ 661,264	\$ 724,850

[1] Interest Earned, Market Gain/Loss corrected in FY15/16, reduced by \$69

Capital Improvement Projects

	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
FY 2019-20 Projects				
Impact Fee Administration	\$ 48,210	100%	\$ 48,210	\$ -
Nexus Study Update	\$ -	100%	\$ -	\$ -
Total	\$ 48,210		\$ 48,210	
FY 2018-19 Projects				
Impact Fee Administration	\$ 160,437	100%	\$ 160,437	\$ -
Nexus Study Update	\$ 18,033	100%	\$ 18,033	\$ -
Total	\$ 178,470		\$ 178,470	

Five Year Revenue Test Using First in First Out Method

	FY 2015/16	FY 2016/17	FY2017/18	FY2018/19	FY2019/20
Available Revenue Current Year	\$ 192,552	\$ 147,577	\$ 69,400	\$ 343,561	\$ 111,796
Available Revenue Prior Fiscal Year (2-yr Old Funds)	\$ 108,892	\$ 192,552	\$ 147,577	\$ 69,400	\$ 343,561
Available Revenue Prior Fiscal Year (3-yr Old Funds)	\$ -	\$ 108,892	\$ 192,552	\$ 147,577	\$ 69,400
Available Revenue Prior Fiscal Year (4-yr Old Funds)	\$ -	\$ 37,964	\$ 88,644	\$ 100,728	\$ 200,094
Available Revenue Prior Fiscal Year (5-yr Old Funds)	\$ 72,883	\$ -	\$ -	\$ -	\$ -
Available Revenue Greater than five Prior Fiscal years	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue Available	\$ 373,927	\$ 486,785	\$ 496,174	\$ 661,264	\$ 724,850

Five Year Expenditure to Revenue Match

	FY 2015/16	FY 2016/17	FY2017/18	FY2018/19	FY2019/20
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)	\$ -	\$ (37,964)	\$ 22,048	\$ 91,826	\$ -
Expense Allocation Prior Fiscal Year (5-yr Old Funds)	\$ 16,241	\$ -	\$ 37,964	\$ 86,644	\$ 48,210
Expense Allocation Greater than five Prior Fiscal years	\$ -	\$ 72,883	\$ -	\$ -	\$ -
Total Annual Expenditures	\$ 16,241	\$ 34,719	\$ 60,012	\$ 178,470	\$ 48,210

**Laguna Ridge Specific Plan Supplemental Park Fee Program
First Half of FY2019/20 (July 1, 2019 through December 1, 2019)**

Land Use Category	Zone 1	Zone 2	Zone 3
RESIDENTIAL (Per Unit)			
Single Family	\$ 15,048	\$ 15,048	\$ 15,048
Multi-Family	\$ 10,167	\$ 10,167	\$ 10,167
Age-Restricted Single Family	\$ 8,405	\$ 8,405	\$ 8,405
Age-Restricted Multi-Family	\$ 5,875	\$ 5,875	\$ 5,875
NONRESIDENTIAL (Per Sq. Ft.)			
Commercial	\$ 0.17	\$ 0.28	\$ 0.17
Office	\$ 0.28	\$ 0.48	\$ 0.27

**Laguna Ridge Specific Plan Supplemental Park Fee Program
Second Half of FY2019/20 (January 1, 2020 through June 30, 2020)**

Land Use Category	Zone 1	Zone 2	Zone 3
RESIDENTIAL (Per Unit)			
Single Family	\$ 15,086	\$ 15,086	\$ 15,086
Multi-Family	\$ 10,193	\$ 10,193	\$ 10,193
Age-Restricted Single Family	\$ 8,427	\$ 8,427	\$ 8,427
Age-Restricted Multi-Family	\$ 5,890	\$ 5,890	\$ 5,890
NONRESIDENTIAL (Per Sq. Ft.)			
Commercial	\$ 0.17	\$ 0.29	\$ 0.17
Office	\$ 0.29	\$ 0.49	\$ 0.28

Southeast Policy Area (SEPA) Overview (five 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 include 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 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 catalogued costs associated with 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.

Ending Balance for June 30, 2019 reflects the balance on the City's records, and which may include several different assets and liabilities accounts not depicted below, but which still affect ending balance.

There are no projects programmed in this Fund through the adopted 2019-2024 Capital Improvements Program (CIP) 5-year forecast, since this fund is solely dedicated to the reimbursement of prior expenditures related to the SEPA Strategic Plan.

Required Findings

1. The purpose of the Southeast Policy Area (SEPA) Strategic Plan Cost Recovery Fee Program is to reimburse the City for prior expenditures related to 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 nonresidential development in the Southeast Policy Area (SEPA). New development in SEPA will increase the service population benefitting from the SEPA Strategic Plan and, therefore, the need to reimburse for 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 since expenditures have already been incurred.

Beginning Balance, July 1, 2019	\$	-
Fees Collected	\$	154,869
Interest Earned, Market Gain/Loss	\$	2,043
Miscellaneous Revenue	\$	-
Total	\$	156,911

<u>Disbursements</u>	<u>Amount</u>	<u>% Fee Funded in FY20</u>
Impact Fee Administration	\$ 47	100%
Total	\$ 47	
Ending Balance, June 30, 2020	\$	156,864

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>FY 2015/16</u>	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>
Revenues					
Fees collected	\$ -	\$ -	\$ -	\$ -	\$ 154,869
Interest Earned, Market Gain/Loss	\$ -	\$ -	\$ -	\$ -	\$ 2,043
Miscellaneous Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ 156,911
Expenditures					
Impact Fee Administration	\$ -	\$ -	\$ -	\$ -	\$ 47
AB1600 Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 47
Revenue Less Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 156,864
Fund Balance, Beginning of Year	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	\$ 156,864
Assigned Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted Available Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ 156,864

Capital Improvement Projects

<u>FY 2019-20 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	\$ 47	100%	\$ 47	\$ -
Total	\$ 47		\$ 47	\$ -
<u>FY 2018-19 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>FY 2015/16</u>	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>
Available Revenue Current Year	\$ -	\$ -	\$ -	\$ -	\$ 156,864
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	\$ -	\$ -	\$ -	\$ -	\$ 156,864

Five Year Expenditure to Revenue Match

	<u>FY 2015/16</u>	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</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	\$ -	\$ -	\$ -	\$ -	\$ 47
Total Annual Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 47

SEPA/LRSP Cost Recovery Fee Program
First Half of FY2019/20 (July 1, 2019 through December 31, 2019)

Land Use	Total Fee	
All Land Uses	\$2,143.39	Per gross acre of developable land

SEPA/LRSP Cost Recovery Fee Program
Second Half of FY2019/20 (January 1, 2020 through June 30, 2020)

Land Use	Total Fee	
All Land Uses	\$2,192.61	Per gross acre of developable land

2. Southeast Policy Area (SEPA) and Laguna Ridge Specific Plan Phase 3 (LRSP P3) Drainage Impact Fee Nexus Study (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 \$x million in 2019 dollars.

Ending Balance for June 30, 2020 reflects the balance on the City's records, and which may include several different assets and liabilities accounts not depicted below, but which still affect ending balance.

There are no projects programmed in this Fund through the adopted 2020-2025 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 nonresidential development in the Southeast Policy Area (SEPA) and the Laguna Ridge Specific Plan Phase 3 (LRSP P3) area. New development in SEPA and LRSP P3 Drainage Impact Fee area 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, 2019	\$ 774,941
Fees Collected	\$ -
Interest Earned, Market Gain/Loss	\$ 14,497
Miscellaneous Revenue	\$ -
Total	\$ 14,497

<u>Disbursements</u>	<u>Amount</u>	<u>% Fee Funded in FY20</u>
Impact Fee Administration	\$ 838	100%
Total	\$ 838	

Ending Balance, June 30, 2020 \$ 788,600

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>FY 2015/16</u>	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>
Revenues					
Fees collected	\$ -	\$ -	\$ -	\$ 769,627	\$ -
Interest Earned, Market Gain/Loss	\$ -	\$ -	\$ -	\$ 5,314	\$ 14,497
Miscellaneous Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ -	\$ -	\$ 774,941	\$ 14,497
Expenditures					
Impact Fee Administration	\$ -	\$ -	\$ -	\$ -	\$ 838
AB1600 Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 838
Revenue Less Expenditures	\$ -	\$ -	\$ -	\$ 774,941	\$ 13,659
Fund Balance, Beginning of Year	\$ -	\$ -	\$ -	\$ -	\$ 774,941
Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ 774,941	\$ 788,600
Assigned Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted Available Fund Balance	\$ -	\$ -	\$ -	\$ 774,941	\$ 788,600

Capital Improvement Projects

<u>FY 2019-20 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	\$ 838	100%	\$ 838	\$ -
Total	\$ 838		\$ 838	\$ -

<u>FY 2018-19 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>FY 2015/16</u>	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>
Available Revenue Current Year	\$ -	\$ -	\$ -	\$ 774,941	\$ 14,497
Available Revenue Prior Fiscal Year (2-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ 774,103
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	\$ -	\$ -	\$ -	\$ 774,941	\$ 788,600

Five Year Expenditure to Revenue Match

	<u>FY 2015/16</u>	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</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	\$ -	\$ -	\$ -	\$ -	\$ 838
Total Annual Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 838

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.

Ending Balance for June 30, 2020 reflects the balance on the City's records, and which may include several different assets and liabilities accounts not depicted below, but which still affect ending balance.

There are no projects programmed in this Fund through the adopted 2020-2025 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 nonresidential development in the Southeast Policy Area (SEPA) and the Laguna Ridge Specific Plan Phase 3 (LRSP P3) area. New development in SEPA and LRSP P3 Drainage Impact Fee area 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, 2019	\$ 208,420
Fees Collected	\$ 45,282
Interest Earned, Market Gain/Loss	\$ 4,113
Miscellaneous Revenue	\$ -
Total	\$ 49,395

<u>Disbursements</u>	Amount	% Fee Funded in FY20
Impact Fee Administration	\$ 191	100%
Total	\$ 191	
Ending Balance, June 30, 2020	\$ 257,625	

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>FY 2015/16</u>	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>
Revenues					
Fees collected	\$ -	\$ -	\$ -	\$ 206,991	\$ 45,282
Interest Earned, Market Gain/Loss	\$ -	\$ -	\$ -	\$ 1,429	\$ 4,113
Miscellaneous Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ -	\$ -	\$ 208,420	\$ 49,395
Expenditures					
Impact Fee Administration	\$ -	\$ -	\$ -	\$ -	\$ 191
AB1600 Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 191
Revenue Less Expenditures	\$ -	\$ -	\$ -	\$ 208,420	\$ 49,204
Fund Balance, Beginning of Year	\$ -	\$ -	\$ -	\$ -	\$ 208,420
Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ 208,420	\$ 257,625
Assigned Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted Available Fund Balance	\$ -	\$ -	\$ -	\$ 208,420	\$ 257,625

Capital Improvement Projects

FY 2019-20 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	\$ 191	100%	\$ 191	\$ -
Total	\$ 191		\$ 191	\$ -

FY 2018-19 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	\$ -		\$ -	\$ -

Five Year Revenue Test Using First in First Out Method

	<u>FY 2015/16</u>	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>
Available Revenue Current Year	\$ -	\$ -	\$ -	\$ 208,420	\$ 49,395
Available Revenue Prior Fiscal Year (2-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ 208,230
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	\$ -	\$ -	\$ -	\$ 208,420	\$ 257,625

Five Year Expenditure to Revenue Match

	<u>FY 2015/16</u>	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>
Expense Allocation Current Year	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (2-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ 191
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	\$ -	\$ -	\$ -	\$ -	\$ 191

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.

Ending Balance for June 30, 2020 reflects the balance on the City's records, and which may include several different assets and liabilities accounts not depicted below, but which still affect ending balance.

There are no projects programmed in this Fund through the adopted 2020-2025 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 nonresidential development in the Southeast Policy Area (SEPA) and the Laguna Ridge Specific Plan Phase 3 (LRSP P3) area. New development in SEPA and LRSP P3 Drainage Impact Fee area 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, 2019	\$	-	
Fees Collected	\$	-	
Interest Earned, Market Gain/Loss	\$	-	
Miscellaneous Revenue	\$	-	
Total	\$	-	
<u>Disbursements</u>	<u>Amount</u>	<u>% Fee</u>	<u>Funded in</u>
Impact Fee Administration	\$ -		FY20
Total	\$ -		100%
Ending Balance, June 30, 2020	\$	-	

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>FY 2015/16</u>	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</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 2019-20 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 2018-19 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>FY 2015/16</u>	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</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>FY 2015/16</u>	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</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	\$ -	\$ -	\$ -	\$ -	\$ -

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.

Ending Balance for June 30, 2020 reflects the balance on the City's records, and which may include several different assets and liabilities accounts not depicted below, but which still affect ending balance.

There are no projects programmed in this Fund through the adopted 2020-2025 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 nonresidential development in the Southeast Policy Area (SEPA) and the Laguna Ridge Specific Plan Phase 3 (LRSP P3) area. New development in SEPA and LRSP P3 Drainage Impact Fee area 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, 2019	\$ -	
Fees Collected	\$ -	
Interest Earned, Market Gain/Loss	\$ -	
Miscellaneous Revenue	\$ -	
Total	\$ -	
<u>Disbursements</u>	<u>Amount</u>	<u>% Fee Funded in FY20</u>
Impact Fee Administration	\$ -	100%
Total	\$ -	
Ending Balance, June 30, 2020	\$ -	

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>FY 2015/16</u>	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</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 2019-20 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 2018-19 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>FY 2015/16</u>	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</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>FY 2015/16</u>	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</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	\$ -	\$ -	\$ -	\$ -	\$ -

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.

Ending Balance for June 30, 2020 reflects the balance on the City's records, and which may include several different assets and liabilities accounts not depicted below, but which still affect ending balance.

There are no projects programmed in this Fund through the adopted 2020-2025 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 nonresidential development in the Southeast Policy Area (SEPA) and the Laguna Ridge Specific Plan Phase 3 (LRSP P3) area. New development in SEPA and LRSP P3 Drainage Impact Fee area 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, 2019	\$	-	
Fees Collected	\$	-	
Interest Earned, Market Gain/Loss	\$	-	
Miscellaneous Revenue	\$	-	
Total	\$	-	
<u>Disbursements</u>		<u>Amount</u>	<u>% Fee Funded in FY20</u>
Impact Fee Administration	\$	-	100%
Total	\$	-	
Ending Balance, June 30, 2020	\$	-	

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>FY 2015/16</u>	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</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 2019-20 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 2018-19 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>FY 2015/16</u>	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</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>FY 2015/16</u>	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</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	\$ -	\$ -	\$ -	\$ -	\$ -

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.

Ending Balance for June 30, 2020 reflects the balance on the City's records, and which may include several different assets and liabilities accounts not depicted below, but which still affect ending balance.

There are no projects programmed in this Fund through the adopted 2020-2025 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 nonresidential development in the Southeast Policy Area (SEPA) and the Laguna Ridge Specific Plan Phase 3 (LRSP P3) area. New development in SEPA and LRSP P3 Drainage Impact Fee area 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, 2019	\$	-	
Fees Collected	\$	385,986	
Interest Earned, Market Gain/Loss	\$	922	
Miscellaneous Revenue	\$	-	
Total	\$	386,909	
<u>Disbursements</u>		<u>Amount</u>	<u>% Fee Funded in FY20</u>
Impact Fee Administration	\$	-	100%
Total	\$	-	
Ending Balance, June 30, 2020	\$	386,909	

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>FY 2015/16</u>	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>
Revenues					
Fees collected	\$ -	\$ -	\$ -	\$ -	\$ 385,986
Interest Earned, Market Gain/Loss	\$ -	\$ -	\$ -	\$ -	\$ 922
Miscellaneous Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ 386,909
Expenditures					
Impact Fee Administration	\$ -	\$ -	\$ -	\$ -	\$ -
AB1600 Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue Less Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 386,909
Fund Balance, Beginning of Year	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	\$ 386,909
Assigned Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted Available Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ 386,909

Capital Improvement Projects

FY 2019-20 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 2018-19 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>FY 2015/16</u>	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>
Available Revenue Current Year	\$ -	\$ -	\$ -	\$ -	\$ 386,909
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	\$ -	\$ -	\$ -	\$ -	\$ 386,909

Five Year Expenditure to Revenue Match

	<u>FY 2015/16</u>	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</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	\$ -	\$ -	\$ -	\$ -	\$ -

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.

Ending Balance for June 30, 2020 reflects the balance on the City's records, and which may include several different assets and liabilities accounts not depicted below, but which still affect ending balance.

There are no projects programmed in this Fund through the adopted 2020-2025 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 nonresidential development in the Southeast Policy Area (SEPA) and the Laguna Ridge Specific Plan Phase 3 (LRSP P3) area. New development in SEPA and LRSP P3 Drainage Impact Fee area 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, 2019	\$	-	
Fees Collected	\$	-	
Interest Earned, Market Gain/Loss	\$	-	
Miscellaneous Revenue	\$	-	
Total	\$	-	
<u>Disbursements</u>		<u>Amount</u>	<u>% Fee Funded in FY20</u>
Impact Fee Administration	\$	-	100%
Total	\$	-	
Ending Balance, June 30, 2020	\$	-	

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>FY 2015/16</u>	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</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 2019-20 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 2018-19 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>FY 2015/16</u>	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</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>FY 2015/16</u>	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</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	\$ -	\$ -	\$ -	\$ -	\$ -

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.

Ending Balance for June 30, 2020 reflects the balance on the City's records, and which may include several different assets and liabilities accounts not depicted below, but which still affect ending balance.

There are no projects programmed in this Fund through the adopted 2020-2025 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 nonresidential development in the Southeast Policy Area (SEPA) and the Laguna Ridge Specific Plan Phase 3 (LRSP P3) area. New development in SEPA and LRSP P3 Drainage Impact Fee area 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, 2019	\$	-	
Fees Collected	\$	-	
Interest Earned, Market Gain/Loss	\$	-	
Miscellaneous Revenue	\$	-	
Total	\$	-	
<u>Disbursements</u>	<u>Amount</u>	<u>% Fee</u>	<u>Funded in</u>
Impact Fee Administration	\$ -		FY20
Total	\$ -		100%
Ending Balance, June 30, 2020	\$	-	

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>FY 2015/16</u>	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</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 2019-20 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 2018-19 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>FY 2015/16</u>	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</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>FY 2015/16</u>	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</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	\$ -	\$ -	\$ -	\$ -	\$ -

Drainage Fee – LRSP P3, Zone 2 (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.

Ending Balance for June 30, 2019 reflects the balance on the City's records, and which may include several different assets and liabilities accounts not depicted below, but which still affect ending balance.

There are no projects programmed in this Fund through the adopted 2019-2024 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 nonresidential development in the Southeast Policy Area (SEPA) and the Laguna Ridge Specific Plan Phase 3 (LRSP P3) area. New development in SEPA and LRSP P3 Drainage Impact Fee area 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, 2019	\$	-	
Fees Collected	\$	23,658	
Interest Earned, Market Gain/Loss	\$	57	
Miscellaneous Revenue	\$	-	
Total	\$	23,714	
<u>Disbursements</u>		<u>Amount</u>	<u>% Fee Funded in FY20</u>
Impact Fee Administration	\$	-	100%
Total	\$	-	
Ending Balance, June 30, 2020	\$	23,714	

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>FY 2015/16</u>	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>
Revenues					
Fees collected	\$ -	\$ -	\$ -	\$ -	\$ 23,658
Interest Earned, Market Gain/Loss	\$ -	\$ -	\$ -	\$ -	\$ 57
Miscellaneous Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ 23,714
Expenditures					
Impact Fee Administration	\$ -	\$ -	\$ -	\$ -	\$ -
AB1600 Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue Less Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 23,714
Fund Balance, Beginning of Year	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	\$ 23,714
Assigned Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted Available Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ 23,714
Capital Improvement Projects					
<u>FY 2019-20 Projects</u>	<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	\$ -	100%	\$ -	\$ -	
Total	\$ -		\$ -	\$ -	
<u>FY 2018-19 Projects</u>	<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>	
None	\$ -	100%	\$ -	\$ -	
Total	\$ -		\$ -	\$ -	

SEPA and LRSP Drainage Impact Fee Program for First Half of FY2019/20
(July 1, 2019 through December 31, 2019)

Land Use	City Infrastructure Development				Total
	Channel Fee	Fee	Basin Fee	Admin Fee	
<u>North Sub-Shed - Per Acre</u>					
SFU	\$ 6,939	\$ 1,962	\$ 18,033	\$ 1,077	\$ 28,011
MFU, Non-Res	\$ 11,593	\$ 3,278	\$ 30,126	\$ 1,800	\$ 46,797
<u>Basin S4 - Per Acre</u>					
SFU	\$ -	\$ -	\$ -	\$ -	\$ -
MFU, Non-Res	\$ 11,593	\$ 3,278	\$ 14,378	\$ 1,170	\$ 30,419
<u>Basin S5 - Per Acre</u>					
SFU	\$ -	\$ -	\$ -	\$ -	\$ -
MFU, Non-Res	\$ 11,593	\$ 3,278	\$ 19,817	\$ 1,388	\$ 36,076
<u>Basin S6 - Per Acre</u>					
SFU	\$ 6,939	\$ 1,962	\$ 16,723	\$ 1,025	\$ 26,649
MFU, Non-Res	\$ 11,593	\$ 3,278	\$ 27,938	\$ 1,712	\$ 44,521
<u>Basin S7 - Per Acre</u>					
SFU	\$ 6,939	\$ 1,962	\$ -	\$ 356	\$ 9,257
MFU, Non-Res	\$ 11,593	\$ 3,278	\$ -	\$ 595	\$ 15,466
<u>Basin S8 - Per Acre</u>					
SFU	\$ -	\$ -	\$ -	\$ -	\$ -
MFU, Non-Res	\$ 11,593	\$ 3,278	\$ 23,470	\$ 1,534	\$ 39,875
<u>LRSP Phase 3 - Per Acre</u>					
SFU	\$ -	\$ -	\$ -	\$ -	\$ -
MFU, Non-Res	\$ -	\$ -	Fund 334	Fund 380	\$ -

SEPA and LRSP Drainage Impact Fee Program for Second Half of FY2019/20
(January 1, 2020 through June 30, 2020)

Land Use	City Infrastructure Development				Total
	Channel Fee	Fee	Basin Fee	Admin Fee	
<u>North Sub-Shed - Per Acre</u>					
SFU	\$ 7,098	\$ 2,007	\$ 18,447	\$ 1,102	\$ 28,654
MFU, Non-Res	\$ 11,859	\$ 3,353	\$ 30,818	\$ 1,841	\$ 47,871
<u>Basin S4 - Per Acre</u>					
SFU	\$ -	\$ -	\$ -	\$ -	\$ -
MFU, Non-Res	\$ 11,859	\$ 3,353	\$ 14,708	\$ 1,197	\$ 31,117
<u>Basin S5 - Per Acre</u>					
SFU	\$ -	\$ -	\$ -	\$ -	\$ -
MFU, Non-Res	\$ 11,859	\$ 3,353	\$ 20,272	\$ 1,419	\$ 36,903
<u>Basin S6 - Per Acre</u>					
SFU	\$ 7,098	\$ 2,007	\$ 17,107	\$ 1,048	\$ 27,260
MFU, Non-Res	\$ 11,859	\$ 3,353	\$ 28,580	\$ 1,752	\$ 45,544
<u>Basin S7 - Per Acre</u>					
SFU	\$ 7,098	\$ 2,007	\$ -	\$ 364	\$ 9,469
MFU, Non-Res	\$ 11,859	\$ 3,353	\$ -	\$ 608	\$ 15,820
<u>Basin S8 - Per Acre</u>					
SFU	\$ -	\$ -	\$ -	\$ -	\$ -
MFU, Non-Res	\$ 11,859	\$ 3,353	\$ 24,009	\$ 1,569	\$ 40,790
<u>LRSP Phase 3 - Per Acre</u>					
SFU	\$ -	\$ -	\$ 21,892	\$ 876	\$ 22,768
MFU, Non-Res	\$ -	\$ -	\$ 41,049	\$ 1,642	\$ 42,691

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

The 2019 Southeast Policy Area (SEPA) Park and Trail Impact Fees Nexus Study identifies the need to fund park land 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 (CCSD) 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.

Ending Balance for June 30, 2019 reflects the balance on the City's records, and which may include several different assets and liabilities accounts not depicted below, but which still affect ending balance.

There are no projects programmed in this Fund through the adopted 2019-2024 Capital Improvements Program (CIP) 5-year forecast.

Required Findings

1. The purpose of the Southeast Policy Area (SEPA) Park and Trail Impact Fees Program – Park Fee component is to fund park land 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 nonresidential development in the Southeast Policy Area (SEPA) area. 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.

Beginning Balance, July 1, 2019	\$	-	
Fees Collected	\$	698,449	
Interest Earned, Market Gain/Loss	\$	4,261	
Miscellaneous Revenue	\$	-	
Total	\$	702,711	
<u>Disbursements</u>		<u>Amount</u>	<u>% Fee Funded in FY20</u>
Impact Fee Administration	\$	420	100%
Total	\$	420	
Ending Balance, June 30, 2020	\$	702,290	

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>FY 2015/16</u>	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>
Revenues					
Fees collected	\$ -	\$ -	\$ -	\$ -	\$ 698,449
Interest Earned, Market Gain/Loss	\$ -	\$ -	\$ -	\$ -	\$ 4,261
Miscellaneous Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ 702,711
Expenditures					
Impact Fee Administration	\$ -	\$ -	\$ -	\$ -	\$ 420
AB1600 Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 420
Revenue Less Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 702,290
Fund Balance, Beginning of Year	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	\$ 702,290
Assigned Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted Available Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ 702,290

Capital Improvement Projects

<u>FY 2019-20 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	\$ 420	100%	\$ 420	\$ -
Total	\$ 420		\$ 420	\$ -
<u>FY 2018-19 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>FY 2015/16</u>	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>
Available Revenue Current Year	\$ -	\$ -	\$ -	\$ -	\$ 702,290
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	\$ -	\$ -	\$ -	\$ -	\$ 702,290

Five Year Expenditure to Revenue Match

	<u>FY 2015/16</u>	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</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	\$ -	\$ -	\$ -	\$ -	\$ 420
Total Annual Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 420

4. Southeast Policy Area (SEPA) Park and Trail Impact Fees 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 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 upon 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 trails development and \$6.8 million for trails 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.

Ending Balance for June 30, 2019 reflects the balance on the City's records, and which may include several different assets and liabilities accounts not depicted below, but which still affect ending balance.

There are no projects programmed in this Fund through the adopted 2019-2024 Capital Improvements Program (CIP) 5-year forecast.

Required Findings

1. The purpose of the Southeast Policy Area (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 nonresidential development in the Southeast Policy Area (SEPA) area. 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.

Beginning Balance, July 1, 2019	\$	-
Fees Collected	\$	652,580
Interest Earned, Market Gain/Loss	\$	3,944
Miscellaneous Revenue	\$	-
Total	\$	656,524

	Amount	% Fee Funded in FY20
<u>Disbursements</u>		
Impact Fee Administration	\$ 341	100%
Total	\$ 341	
Ending Balance, June 30, 2020	\$ 656,183	

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>FY 2015/16</u>	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>
Revenues					
Fees collected	\$ -	\$ -	\$ -	\$ -	\$ 652,580
Interest Earned, Market Gain/Loss	\$ -	\$ -	\$ -	\$ -	\$ 3,944
Miscellaneous Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ 656,524
Expenditures					
Impact Fee Administration	\$ -	\$ -	\$ -	\$ -	\$ 341
AB1600 Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 341
Revenue Less Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 656,183
Fund Balance, Beginning of Year	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	\$ 656,183
Assigned Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted Available Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ 656,183

Capital Improvement Projects

<u>FY 2019-20 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	\$ 341	100%	\$ 341	\$ -
Total	\$ 341		\$ 341	\$ -
<u>FY 2018-19 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>FY 2015/16</u>	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>
Available Revenue Current Year	\$ -	\$ -	\$ -	\$ -	\$ 656,183
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	\$ -	\$ -	\$ -	\$ -	\$ 656,183

Five Year Expenditure to Revenue Match

	<u>FY 2015/16</u>	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</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	\$ -	\$ -	\$ -	\$ -	\$ 341
Total Annual Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 341

SEPA Park and Trail Impact Fee Program for First Half of FY2019/20
(July 1, 2019 through December 31, 2019)

SEPA Park Fee

Land Use	Base Fee	Admin Fee	Total
<u>Residential</u>	<i>Per Unit</i>	<i>Per Unit</i>	<i>Per Unit</i>
Single Family	\$10,326	\$413	\$10,739
Multi-Family	\$7,459	\$298	\$7,757
<u>Non-Residential</u>	<i>Per Acre</i>	<i>Per Acre</i>	<i>Per Acre</i>
Commercial	\$1,713	\$69	\$1,782
Office	\$3,098	\$124	\$3,222
Industrial/Flex	\$897	\$36	\$933

SEPA Trail Fee

Land Use	Base Fee	Admin Fee	Total
<u>Residential</u>	<i>Per Unit</i>	<i>Per Unit</i>	<i>Per Unit</i>
Single Family	\$9,318	\$373	\$9,691
Multi-Family	\$6,732	\$269	\$7,001
<u>Non-Residential</u>	<i>Per Acre</i>	<i>Per Acre</i>	<i>Per Acre</i>
Commercial	\$7,590	\$304	\$7,894
Office	\$13,732	\$549	\$14,281
Industrial/Flex	\$3,974	\$159	\$4,133

SEPA Park and Trail Impact Fee Program for Second Half of FY2019/20
(January 1, 2020 through June 30, 2020)

SEPA Park Fee			
Land Use	Base Fee	Admin Fee	Total
<u>Residential</u>			
	<i>Per Unit</i>	<i>Per Unit</i>	<i>Per Unit</i>
Single Family	\$ 10,563	\$ 423	\$ 10,986
Multi-Family	\$ 7,630	\$ 305	\$ 7,935
<u>Non-Residential</u>			
	<i>Per Acre</i>	<i>Per Acre</i>	<i>Per Acre</i>
Commercial	\$ 1,752	\$ 70	\$ 1,822
Office	\$ 3,169	\$ 127	\$ 3,296
Industrial/Flex	\$ 918	\$ 37	\$ 955

SEPA Trail Fee			
Land Use	Base Fee	Admin Fee	Total
<u>Residential</u>			
	<i>Per Unit</i>	<i>Per Unit</i>	<i>Per Unit</i>
Single Family	\$ 9,532	\$ 381	\$ 9,913
Multi-Family	\$ 6,887	\$ 275	\$ 7,162
<u>Non-Residential</u>			
	<i>Per Acre</i>	<i>Per Acre</i>	<i>Per Acre</i>
Commercial	\$ 7,764	\$ 311	\$ 8,075
Office	\$ 14,047	\$ 562	\$ 14,609
Industrial/Flex	\$ 4,065	\$ 163	\$ 4,228