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GOODWIN CONSULTING GROUP



**CITY OF ELK GROVE
LAGUNA RIDGE SPECIFIC PLAN
SUPPLEMENTAL PARK FEE
PROGRAM NEXUS STUDY UPDATE**

March 12, 2019

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EXECUTIVE SUMMARY

The Laguna Ridge Specific Plan (“LRSP”) area is located in the southern portion of the City of Elk Grove (the “City”) and lies west of Highway 99, south of Elk Grove Boulevard, east of Bruceville Road, and north of Bilby Road. Development in the LRSP area is projected to include 7,029 residential units, including 4,976 single family units, 1,270 multi-family units, and 783 age-restricted units. The LRSP area also will include 1.5 million square feet of building space zoned for shopping commercial and approximately 0.85 million square feet of office space.

Development in the LRSP area will require park and parkway facilities to serve its residents and employees. Since the initial developers incurred significant costs by constructing several parks and portions of the Grand Parkway during the initial phases of the LRSP area, these developers sought to equalize these costs amongst all property owners within the LRSP area.

The City Council adopted the LRSP in 2004 and its associated LRSP Financing Plan in 2005. The LRSP established the size, location, and type of parks to be developed in the plan area. In addition, the LRSP identified the features and amenities for each park and parkway facility.

In 2006, the City adopted the Laguna Ridge Park Fee (“Existing Park Fee”) to provide a funding mechanism to finance the Civic Center Regional Park located in the LRSP area and a portion of the Bartholomew Sports Park. At the time the Existing Park Fee was adopted, the City entered into development agreements (“Development Agreements”) with some of the LRSP developers. Those Development Agreements included provisions addressing the funding of LRSP parks.

Initially, LRSP developers attempted to establish a private cost sharing agreement to fund and equalize the cost of LRSP parks and parkland, but these attempts were unsuccessful in reaching a consensus among all the owners. Consequently, in late 2007, LRSP developers approached the City to find an alternate approach to fund parkland and facilities. This process culminated in the development of the original Laguna Ridge Specific Plan Supplemental Park Fee Program Nexus Study in October 2011 (the “2011 Nexus Study”).

PURPOSE OF STUDY

The purpose of this *Laguna Ridge Specific Plan Supplemental Park Fee Program Nexus Study Update* (this “Nexus Study”) is to reexamine the park facilities, costs, development estimates, and assumptions that were incorporated in the 2011 Nexus Study and determine what changes need to be made to the fee program to ensure its continued viability through build out of the LRSP area. As the

LRSP area develops, park and parkway facilities will be constructed to serve future development. Facilities that serve development in the LRSP area will be funded through fee revenue from the Laguna Ridge Specific Plan Supplemental Park Fee Program (the “Supplemental Park Fee Program”). Since several parks and parkways in the Supplemental Park Fee Program have already been constructed, the Laguna Ridge Specific Plan Supplemental Park Fees (the “Park Fees”) will provide funds to reimburse those developers that have contributed more than their fair share of the park facilities cost. For parkland, the Supplemental Park Fee Program will act as an equalizing mechanism, ensuring that each developer contributes their fair share of the cost of parkland.

The LRSP established the project-specific park facilities needed to serve development in the LRSP area and the cost of these facilities will be borne solely by development in the LRSP. The proposed Park Fees will apply only to development within the LRSP Supplemental Park Fee Program boundary. The area subject to the Park Fee is delineated in the boundary map shown in Exhibit 1 on page 3 of this report.

PARK AND PARKWAY FACILITIES AND PUBLIC LAND REQUIREMENTS

The Supplemental Park Fee Program provides a funding and cost equalization mechanism for the project-specific park and parkway facilities needed to serve development in the LRSP area. These project-specific park and parkway facilities, as described in the Laguna Ridge Specific Plan and the Public Facilities Financing Plan, were planned to primarily serve the LRSP area. A detailed review was conducted by City staff to reexamine all eligible park and land costs. The result of this effort serves as the basis for the updated Supplemental Park Fee Program. The total cost associated with park and parkway facilities and public land included in the Supplemental Park Fee Program is estimated to be \$84.9 million and includes the following:

- Reardan and Oasis Community Parks \$25.8 million
- Local and Neighborhood Parks \$34.9 million
- Parkways \$8.9 million
- Park and Parkway Land Net Cost \$15.2 million

Detailed cost estimates for the above-referenced facilities are shown in Appendix B of this report and the map shown on Exhibit 2 of this report identifies the location and development status of the park and parkway facilities included in the Supplemental Park Fee Program.

FEE ZONES

This Nexus Study includes three separate fee zones, as identified in Exhibit 1 on page 3 of this report. Fee Zone 1 includes all development in LRSP Phases I and II; Fee Zone 2 includes all development in Phases IIB and III; and Fee Zone 3 includes all development in LRSP Phase IV.

The fee zones are established in this Nexus Study to allocate the cost of park and parkway facilities to non-residential development. Non-residential development is allocated a fair share portion of the cost of developing parks and parkways based on the development's proximity to park and parkway facilities. This updated allocation methodology establishes Fee Zones 1, 2, and 3 and allocates the development cost of parks and parkways within each fee zone to the non-residential development that is within that fee zone. The Park Fees for non-residential development vary between fee zones depending on the amount of non-residential development in the fee zone as well as the cost of the parks and parkways within the fee zone.

All residential development throughout the Supplemental Park Fee Program area is allocated all parks and parkway development costs in the LRSP area and as a result, Park Fees in all three fee zones are uniform for residential development.

The 2011 Nexus Study also established fee zones that were created to delineate areas within the Supplemental Park Fee Program that had reduced or no Park Fees. This was the result of developers, Reynen and Bardis (Laguna Ridge) LP and Pulte Homes, that had dedicated finished parks and parkways or parkland to the City. However, these current fee zones will be discontinued with the adoption of this Nexus Study because they are now fully developed and the City has provided the Park Fee credits and reimbursements to the developers.

SUPPLEMENTAL PARK FEES

Park and parkway facilities and land funded through the Park Fee Program are designed to serve residents and employees in the LRSP area. The total cost of the Supplemental Park Fee Program, \$84.9 million, is allocated to residential and non-residential land uses in the LRSP area based on the park DUE factors calculated in Table A-2 of Appendix A. The Park Fee for each development type, or land use category, is based on the cost allocation calculations for community parks, local and neighborhood parks, parkways, and land costs, as shown in Tables A-4 through Table A-7 in Appendix A.

The Park Fees for the land use categories in Fee Zones 1, 2, and 3 are identified on the following pages in Tables ES-1 through ES-3. The fee tables identify the three components of the Park Fee,

namely the facilities component, the land component, and the City’s administration fee component. The facilities component of the Park Fee will fund the cost of developing parks and parkways. The land component will fund the acquisition or equalization of park and parkway land dedications by providing funding to reimburse those developers that have dedicated park and parkway land that is in excess of their fair share allocation.

The administration fee component is a 4.0% add-on fee that will reimburse the City for costs associated with administering the Supplemental Park Fee Program. City staff analyzed administrative costs compared to eligible facilities and land acquisition costs from this fee program since its establishment in 2011. Staff found that administrative costs reached as high as 5.0% of expenditures on eligible facilities and land acquisition. Therefore it is reasonable to infer that such administrative cost trends will continue and thus justifies a 4.0% administrative fee. Costs included in the administration program include, but are not limited to, preparation of the nexus study; preparation of updates to the nexus study; preparation of annual reports for the fee; and administration costs for maintaining the fee fund. The City will continue to monitor its costs in the following years and adjust the rate, as necessary.

Table ES-1
ZONE 1 - LRSP SUPPLEMENTAL PARK FEE

Land Use	Facilities Fee Component A	Land Fee Component B	Administration (4.0%) C = (A + B) x .04	Total Proposed Fee D = A + B + C
<u>Residential</u>				
Single Family (1-2 Units - includes duplexes)	\$11,068	\$3,401	\$579	\$15,048
Multi-Family (3 or more units)	\$7,478	\$2,298	\$391	\$10,167
Age Restricted - SFR	\$6,182	\$1,900	\$323	\$8,405
Age Restricted - MFR	\$4,321	\$1,328	\$226	\$5,875
<u>Non-Residential</u>				
Shopping Commercial	\$0.16	\$0.00	\$0.01	\$0.17
Office	\$0.27	\$0.00	\$0.01	\$0.28

Table ES-2
ZONE 2 - LRSP SUPPLEMENTAL PARK FEE

Land Use	Facilities Fee Component A	Land Fee Component B	Administration (4.0%) C = (A + B) x .04	Total Proposed Fee D = A + B + C
<u>Residential</u>				
Single Family (1-2 Units - includes duplexes)	\$11,068	\$3,401	\$579	\$15,048
Multi-Family (3 or more units)	\$7,478	\$2,298	\$391	\$10,167
Age Restricted - SFR	\$6,182	\$1,900	\$323	\$8,405
Age Restricted - MFR	\$4,321	\$1,328	\$226	\$5,875
<u>Non-Residential</u>				
Shopping Commercial	\$0.27	\$0.00	\$0.01	\$0.28
Office	\$0.46	\$0.00	\$0.02	\$0.48

Table ES-3
ZONE 3 - LRSP SUPPLEMENTAL PARK FEE

Land Use	Facilities Fee Component A	Land Fee Component B	Administration (4.0%) C = (A + B) x .04	Total Proposed Fee D = A + B + C
<u>Residential</u>				
Single Family (1-2 Units - includes duplexes)	\$11,068	\$3,401	\$579	\$15,048
Multi-Family (3 or more units)	\$7,478	\$2,298	\$391	\$10,167
Age Restricted - SFR	\$6,182	\$1,900	\$323	\$8,405
Age Restricted - MFR	\$4,321	\$1,328	\$226	\$5,875
<u>Non-Residential</u>				
Shopping Commercial	\$0.16	\$0.00	\$0.01	\$0.17
Office	\$0.26	\$0.00	\$0.01	\$0.27

EXISTING LAGUNA RIDGE PARK FEE

In addition to the Park Fee, all development in the LRSP area is in the Laguna Ridge Park Fee Program that was adopted by the City in 2006. The Existing Laguna Ridge Park Fee is currently in the process of being updated and therefore Table ES-4 shows the current fee program rates as well as the proposed fee rates. The Elk Grove City Council will need to adopt the proposed fees before they can become effective.

TABLE ES-4
LAGUNA RIDGE PARK FEE SUMMARY

	Current Fees	Proposed Fees
<u>Residential</u>	<i>per Unit</i>	<i>per Unit</i>
Single Family	\$3,543	\$4,037
Multi-Family	\$2,363	\$2,728
Age Restricted - SFR	\$2,027	\$2,255
Age Restricted - MFR	na	\$1,577
<u>Non-Residential</u>	<i>per Square Foot per Square Foot</i>	
Shopping Commercial	\$0.27	\$0.22
Office	\$0.44	\$0.36
Industrial	\$0.10	\$0.09

5.0 ACRES PER 1,000 PARKLAND DEDICATION REQUIREMENT

The Supplemental Park Fee Program includes the estimated cost of parkland that exceeds 5.0 acres per 1,000 residents. Table B-2 in Appendix B of this report shows that the total park and parkway acreage in the LRSP area is 179.58 acres. In creating the Laguna Ridge Specific Plan the City wanted to create a unique area with ample parks; therefore, in concurrence with its development community at the time, additional park acreage, in excess of 5.0 acres per 1,000 residents, was put in the Supplemental Park Fee Program. Therefore, there is only 79.78 park acres that are included in the Supplemental Park Fee Program. As a result, the City will require all residential development in the LRSP area to dedicate 5.0 acres of parkland per thousand residents or pay an in-lieu fee if unable to dedicate sufficient parkland to meet their obligation. The City will determine the appropriate parkland in-lieu fee prior to the approval of a final map. The in-lieu fee rate will be based on a land appraisal completed at that time. Additional details regarding this land dedication requirement are discussed in Section VI of this report.

I. INTRODUCTION

The LRSP area is located in the southern portion of the City and lies west of Highway 99, south of Elk Grove Boulevard, east of Bruceville Road, and north of Bilby Road. A map identifying the City boundaries as well as the LRSP area is shown on the following page. Development in the LRSP area is projected to include 7,029 residential units, including 4,976 single family units, 1,270 multi-family units, and 783 age restricted units. The LRSP also includes 1.5 million square feet of building space zoned for shopping commercial and approximately 0.85 million square feet of office space.

Development in the LRSP area will require park and parkway facilities to serve its residents and employees. Since the initial developers incurred significant costs by constructing several parks and portions of the Grand Parkway during the initial phases of the LRSP area, these developers sought to equalize this cost amongst all property owners within the LRSP area.

The City Council adopted the LRSP in 2004 and its associated LRSP Financing Plan in 2005. The LRSP established the size, location, and type of parks to be developed in the LRSP area. In addition, the LRSP identified the features and amenities for each park and parkway facility.

In 2006, the City adopted the Existing Park Fee to provide a funding mechanism to finance the Civic Center Regional Park, located in the LRSP area, and a portion of the Bartholomew Sports Park. At the time the Existing Park Fee was adopted, the City and LRSP developers entered into development agreements that included provisions addressing the funding of LRSP parks.

Initially, LRSP developers attempted to establish a private cost sharing agreement to fund and equalize the cost of LRSP parks and parkland, but these attempts were unsuccessful in reaching a consensus among all the owners. Consequently, in late 2007, LRSP developers approached the City to find an alternate approach to fund parkland and facilities. This process culminated in the development of the 2011 Nexus Study.

LRSP AREA MAP

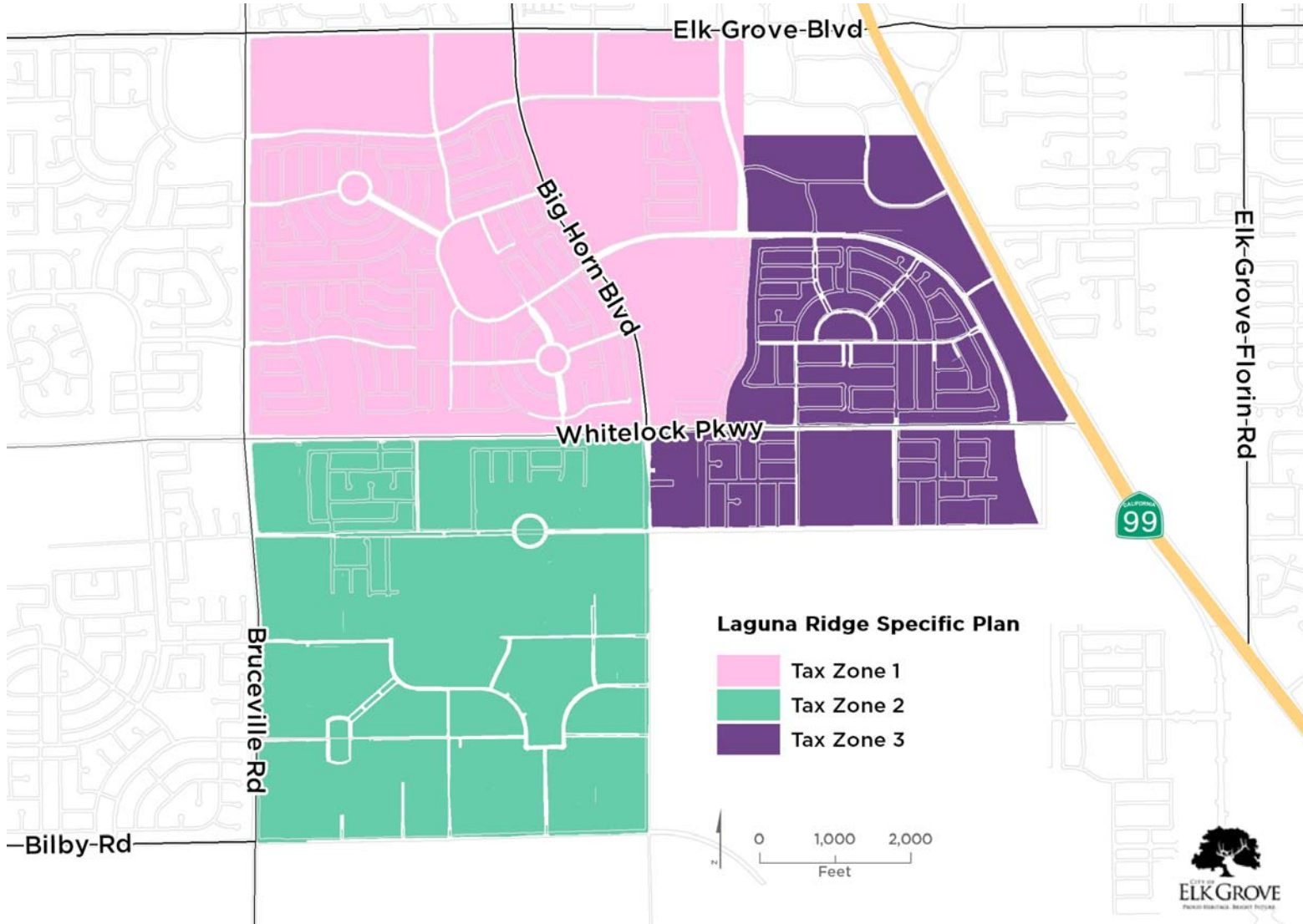


PURPOSE OF STUDY

The City of Elk Grove retained Goodwin Consulting Group to assist it in updating the Park Fee Program. The Supplemental Park Fee Program is compliant with the requirements set forth in the Mitigation Fee Act, also known as AB 1600, and ensures that a rational nexus exists between future development in the LRSP area and (i) the use and need of the proposed park facilities, and (ii) the cost or portion of the cost of the public facility attributable to future development. This Nexus Study demonstrates that a reasonable relationship exists between the Park Fee to be levied on each type of land use and the cost of the park facilities attributable to that land use.

The purpose of this Nexus Study is to reexamine the park facilities, costs, development estimates, and assumptions that were incorporated in the 2011 Nexus Study and determine what changes need to be made to the fee program to ensure its continued viability through build out of the LRSP area. As the LRSP area develops, park and parkway facilities will be constructed to serve future development. Facilities that serve development in the LRSP area will be funded through fee revenue from the proposed Laguna Ridge Specific Plan Supplemental Park Fee Program.

Exhibit 1
Boundary Map and Fee Zones for the Supplemental Park Fee Program



CHANGES INCORPORATED IN THIS NEXUS STUDY

As part of the effort to update the 2011 Nexus Study, the City has reviewed and updated park facilities, costs, development estimates, and other assumptions that went into the original report. Below is a list of other items that have changed or have been added to the Supplemental Fee Program since the 2011 Nexus Study.

- The total park development and parkland costs included in the Supplemental Fee Program have increased from \$62.6 million in the 2011 Nexus Study to \$84.9 million in this Nexus Study. This represents a year-over-year inflation rate of approximately 4.5% which is in line with the 4% - 4.7% annual inflation guidance based on City and Cosumnes Community Services District staff review of historical construction costs.
- The methodology used to allocate park and parkway development costs has been updated in this Nexus Study. For example, non-residential development is allocated a fair share portion of the cost of developing parks and parkways based on the non-residential development's proximity to park and parkway facilities. This updated allocation methodology establishes Fee Zones 1 through 3 and allocates the development cost of parks and parkways within each Fee Zone to non-residential development that is within that Fee Zone. Exhibit 1 in this Nexus Study delineates the three fee zones. Fee Zone 1 includes all development in LRSP Phases I and II; Fee Zone 2 includes all development in Phases IIB and III; and Fee Zone 3 includes all development in LRSP Phase IV. The Park Fees for non-residential development vary between fee zones depending on the amount of non-residential development and parks and parkways that are within each fee zone. For residential development, the cost allocation methodology for park and parkway development costs has not changed in this Nexus Study. All residential development throughout the Fee Program area continues to be allocated all parks and parkway development costs in the LRSP area and as a result, Park Fees are uniform for residential development in all three fee zones.
- The 2011 Nexus Study also established fee zones that were created to delineate areas within the Supplemental Park Fee Program that had reduced or no Park Fees as a result of developers that had dedicated finished parks and parkways or parkland to the City. However, these fee zones will be discontinued with the adoption of this Nexus Study because the fee zone areas that had reduced or no Park Fees are now fully developed and the City has provided the Park Fee credits and reimbursements to the developers.
- Parkland costs now include updated acquisition and financing costs and the allocated acreage

of Reardan Park to the Supplemental Park Fee Program. The total acquisition and financing costs of this park is approximately \$4.5 million, of which \$2 million is reimbursable by the Supplemental Park Fee Program.

- The development mix projected for the LRSP area has changed since the 2011 Nexus Study and is attributable to various City Council actions on Specific Plan amendments and rezonings. Based on the City's estimates, this Nexus Study includes 320 less residential units and approximately four acres less of commercial and office land than were included in the 2011 Nexus Study.
- Total park and parkway acreage in LRSP has been reduced from 185.1 acres in the 2011 Nexus Study to 179.6 acres in this Nexus Study and is attributable to various General Plan and Specific Plan amendments since 2011. Reardan Park acreage funded through the Supplemental Fee Program has been reduced in this Nexus Study from 20.0 acres in the 2011 Nexus Study to 17.3 acres.
- The City will no longer conduct annual Public Land Acquisition Value – Residential (PLAV-R) calculations to determine the value of parkland in the Supplemental Fee Program. Instead, the City will use fair market appraisals in accordance with the procedures outlined in Chapter 22.40 of the City Municipal Code for the Quimby In-Lieu valuation process conducted at the time of land dedication, similar to the Quimby land dedication process.
- The administrative fee component of the Park Fee is increased from 2.0% in the 2011 Nexus Study to 4.0% in this Nexus Study. City staff analyzed administrative costs compared to eligible facilities and land acquisition costs from this fee program since its establishment in 2011. Staff found that administrative costs reached as high as 5.0% of expenditures on eligible facilities and land acquisition. Therefore it is reasonable to infer that such administrative cost trends will continue and thus justifies a 4.0% administrative fee. Costs included in the administration program include, but are not limited to, preparation of the nexus study; preparation of updates to the nexus study; preparation of annual reports for the fee; and administration costs for maintaining the fee fund. The City will continue to monitor its costs in the following years and adjust the rate, as necessary.

IMPACT FEE NEXUS REQUIREMENTS (AB 1600)

Assembly Bill (AB) 1600, which was enacted by the State of California in 1987, created Section 66000 et seq. of the Government Code. AB 1600, which created the Mitigation Fee Act, requires

that all public agencies satisfy the following requirements when establishing, increasing, or imposing a fee as a condition of approval for a development project:

1. Identify the purpose of the fee
2. Identify the use to which the fee will be put
3. Determine how there is a reasonable relationship between:
 - A. The fee's use and the type of development project on which the fee is imposed
 - B. The need for the public facility and the type of development project on which the fee is imposed.
 - C. The amount of the fee and the cost of the public facility or portion of the public facility attributable to the development on which the fee is imposed.

The assumptions and cost allocation methodology that were used to establish the nexus between the proposed LRSP Park Fee and the development on which it will be levied are summarized in the subsequent sections of this report.

ORGANIZATION OF REPORT

The remainder of this report has been organized into the following sections:

- | | |
|-------------|---|
| Section II | Provides a general explanation of the methodology used to calculate the fees. |
| Section III | Discusses the LRSP land use categories to be used in the application of the fees as well as the anticipated phasing of development within the LRSP area. This section also summarizes the current status of development in the LRSP area. |
| Section IV | Discusses various types of park and parkway facilities and public land in the Supplemental Park Fee Program and their costs. |
| Sections V | Presents the nexus findings and discusses the calculation of the Park Fee. |
| Section VI | Addresses future fee adjustments, credit/reimbursement policies, and exemptions for the Supplemental Park Fee Program as well as other administration issues relevant to the Supplemental Park Fee Program. |

II. FEE CALCULATION METHODOLOGY

When impact fees are calculated, an analysis must be presented in enough detail to demonstrate that logical and thorough consideration was applied in the process of determining how the fee relates to the impact created by new development. Various findings pursuant to AB 1600 must be made to ensure that there is a reasonable relationship between the amount of the fee and the development on which that fee will be levied. The following section of the report outlines the methodology used in this Nexus Study to calculate the Park Fee.

FEE METHODOLOGY

The method used to calculate the Park Fee ensures that each land use category funds its equitable share of park and parkway facilities as well as parkland based on the benefit that the development type will receive from the park and parkway facilities. Following is a summary of the steps used to calculate the Park Fee:

- 1) Facilities component of the Park Fee - includes the development costs for community park facilities, local and neighborhood park facilities, and parkway facilities:
 - (a) Determine the total development, by land use category, expected within the LRSP area.
 - (b) Determine the new community park facilities, local and neighborhood park facilities, and parkway facilities needed to serve development the LRSP area. These facilities are identified in the Laguna Ridge Specific Plan and Laguna Ridge Finance Plan. Determine those facilities that will be funded through fee revenue from the Supplemental Park Fee Program. Also determine those parks and parkways within each fee zone that will serve non-residential development.
 - (c) Estimate the total cost of park and parkway facilities, or portion of the cost of facilities identified in Step 1b that will serve development in the LRSP and segregate those costs by fee zone.
 - (d) Based on development projections in the LRSP, and applying an average persons per household for residential development or an employee per square foot factor for non-residential, calculate a dwelling unit equivalent (DUE) factor for each land use category.
 - (e) Calculate the total DUEs that will be generated in each of the three fee zones from development for all land use categories by multiplying each land use type by its DUE factor and taking the sum of the DUEs in each fee zone.

- (f) For each fee zone, divide the total DUEs for each land use category by the total DUES for all land uses in that fee zone to determine each land use's share of the total DUEs in the fee zone.
- (g) Multiply each land use's share of the total DUEs in each fee zone by the park and parkway facilities costs for each fee zone to determine the cost attributable to each land use category in each of the fee zones.
- (h) Divide the cost attributable to each land use category by the quantity (i.e., units or building square feet) of each land use type in each of the fee zones to determine the community park facilities, local and neighborhood park facilities, and parkway facilities fee components of the Park Fee for each residential and non-residential land use category in each fee zone.
- (i) For the residential land use categories, sum all parks and parkway fee components in the three fee zones to establish uniform Park Fees for all residential development in the LRSP area. For non-residential development, sum all parks and parkway fee components in each fee zone to establish separate Park Fees for each of the three fee zones.

2) Parkland component of the Park Fee:

- (a) Determine the amount of new parkland needed to serve development the LRSP area.
- (b) Determine the portion of parkland to be included in the Supplemental Park Fee Program by subtracting a proportionate share of land from each park and parkway, such that an amount equal to 5.0 acres per 1,000 residents is excluded from the fee calculation. A separate parkland in-lieu fee for the 5.0 acres per 1,000 residents that is removed from the fee program will be determined by the City for each development prior to final map approval. Details related to the 5.0 acres per 1,000 residents land dedication requirement for each development area are presented in Section VI and Appendix C of this report.
- (c) Estimate the total cost of the parkland included in the Supplemental Park Fee Program.
- (d) Apply the average persons per household factor to calculate a dwelling unit equivalent (DUE) factor for each residential land use category; non-residential development is not allocated the parkland acquisition costs since only residential development is subject to the City's Quimby park fees per City ordinance.
- (e) Calculate the total DUEs that will be generated from future development in all land use categories by multiplying each land use type by its DUE factor and taking the sum of the DUEs.

- (f) Divide the total DUEs for each land use category by the total DUES for all land uses to determine each land use's share of the total DUEs.
 - (g) Multiply each land use's share of the total DUEs by the parkland cost to determine the cost attributable to each land use category.
- 3) Divide the cost for each land use category by the units or building square feet for each land use type to determine the parkland fee component of the Park Fee.
 - 4) Sum the separate fee components for community park, local and neighborhood parks, and parkways.
 - 5) Apply a 4% charge to the total of the Park Fee components to determine the Supplemental Park Fee Program's administration fee. The City will charge an administration fee that equals 4.0% of the total costs. City staff analyzed administrative costs compared to eligible facilities and land acquisition costs from this fee program since its establishment in 2011. Staff found that administrative costs reached as high as 5.0% of expenditures on eligible facilities and land acquisition. Therefore it is reasonable to infer that such administrative cost trends will continue and thus justifies a 4.0% administrative fee. Costs included in the administration program include, but are not limited to, preparation of the nexus study; preparation of updates to the nexus study; preparation of annual reports for the fee; and administration costs for maintaining the fee fund. The City will continue to monitor its costs in the following years and adjust the rate, as necessary.

By applying this fee methodology, the amount of the Park Fee calculated for each land use category is based on the estimated benefit received from the park and parkway facilities and parkland, and thus a nexus, or reasonable relationship, is established between the amount of the Park Fee and the cost of park facilities and parkland attributable to each type of development.

DWELLING UNIT EQUIVALENT (DUE) FACTORS

Development in the LRSP area will create demand for park and parkway facilities and parkland. For purposes of the Supplemental Park Fee Program, demand is measured by the number of park user-equivalents anticipated in the LRSP. By allocating facilities costs to each land use category based on its potential demand for park and parkway facilities, this Nexus Study ensures that each land use category will fund its fair-share of the required facilities.

A Dwelling Unit Equivalent (DUE) is a factor that quantifies different land use types in terms of their equivalence to a single family unit. A single family unit is assigned a DUE factor of 1.0 and the DUE factor for each of the other land use categories is determined based on the park user

equivalents expected for each land use category relative to the park user equivalents for a single family unit. For example, a single family unit is estimated to have 3.33 persons per household, based upon a review of Census data for the City of Elk Grove (2016 American Community Survey, 5-year average). If each person were assumed to equal one user equivalent, then a single family unit would equal 3.33 park user equivalents. A multi-family unit is estimated to have 2.25 persons per household and would generate 2.25 park user equivalents. By dividing 2.25 by 3.33, a DUE factor of approximately 0.68 is calculated for a multi-family residential unit. Table A-2 in Appendix A shows the calculation of DUE factors for each land use type.

For non-residential development, this Nexus Study makes a reasonable inference based on proximity that employees will also be users of parks and parkways, but to a much lesser degree than residents. Park and parkway facilities costs are allocated to non-residential development on a proximity basis based on the inference that non-residential development will utilize those parks and parkways that relatively near non-residential developments. This Nexus Study determines this proximity by establishing three fee zones. For each fee zone, non-residential development within that fee zone will be allocated a fair-share portion of the cost of the parks and parkways that are within that fee zone. Fee zones are delineated in the map shown in Exhibit 1 on page 3.

To establish a relative relationship of the demand for community parks between residents and employees, the Nexus Study estimates the potential amount of available time that a resident and employee can use parks. In this case, a resident has the potential to use parks about 12 hours per day, seven days a week; or 84 hours a week. An employee is assumed to have the potential to use parks and trails about 1.5 hours per day, five days a week; or 7.5 hours per week. This employee usage is estimated based on a standard lunch hour and two breaks a day. Based on these assumptions, an employee's demand for parks and trails is about 9% of a resident's demand. For example, 7.5 hours divided by 84 hours equals approximately 9%. So an employee's demand for parks and trails equals approximately 0.09 of a user-equivalent.

The number of park user-equivalents is derived from a persons per household factor for residential land uses and a building square feet per employee factor for non-residential land uses. The persons per household and building square feet per employee assumptions used in this Nexus Study are derived from population figures from the State Department of Finance and Goodwin Consulting Group's industry experience.

III. LAND USE CATEGORIES, PHASING, AND DEVELOPMENT STATUS

LAND USE CATEGORIES

The Mitigation Fee Act requires that a reasonable relationship exist between the need for public facilities and the type of development on which an impact fee is imposed. The need for public facilities is related to the level of service demanded, which may vary in proportion to the number of residents or employees generated by a particular land use type. Therefore, land use categories have been defined in order to distinguish between relative impacts on facilities. The Park Fee has been calculated per dwelling unit for residential land use categories and per square foot of building space for non-residential land use categories. The following land use categories are identified for purposes of the Supplemental Park Fee Program:

Single Family Residential (SFR)	All single family residential development categories, including estate residential, low density residential, and medium density residential. Also includes, but is not limited to, duplexes, halfplexes, row houses, townhomes, and other similar residential developments.
Multi-Family Residential (MFR):	All multi-family residential development categories, including units located on land zoned RD-15, RD-20, RD-30 (except age restricted). If a multifamily development meets the definition of "Age Restricted" (below), it shall pay the age restricted rate per unit.
Age Restricted Single Family Residential (SFR):	All single family residential development categories (as defined above) which are restricted to adults or senior citizens who meet the definition of senior, qualifying residents, permitted health care resident, or qualified permanent resident, as such terms are defined in Section 51.3 of the Civil Code.
Age Restricted Multi-Family Residential (MFR)	All multi-family residential development categories (as defined above) which are restricted to adults or senior citizens who meet the definition of senior, qualifying residents, permitted health care resident, or qualified permanent resident, as such terms are defined in Section 51.3 of the Civil Code.
Commercial:	Buildings in which retail and service businesses are the primary uses, including, but not limited to, retail stores, clothing stores, book stores, video rental stores, drug stores, barber shops, dry cleaners, hospitals, movie theaters, appliance and electronics stores, home supply stores, tire stores, auto parts stores, auto service centers, oil change service centers and other retail-based businesses providing auto-related products and services, restaurants, supermarkets, gas stations, day/child care facilities, private schools, motels/hotels, residential care facilities (as defined in EGMC Title 23) and health clubs.

Office: Includes, but is not limited to, buildings in which the primary uses are professional, insurance, real estate, banking, administrative or in-office medical or dental activities.

The City will make the final determination as to which land use category a particular development will be assigned. The Finance Director is authorized to determine the land use category that corresponds most directly to the land use. Alternatively, the Finance Director can determine that no land use category adequately corresponds to the development in question and may work in conjunction with the City Engineer to determine the applicable ad hoc fee.

LAND USES

The LRSP area encompasses approximately 1,900 gross acres, of which approximately 1,376 acres are planned for residential and non-residential development. The remainder of the LRSP area is slated for public uses, which include parks, parkways, landscape corridors, schools, and major and minor roadways.

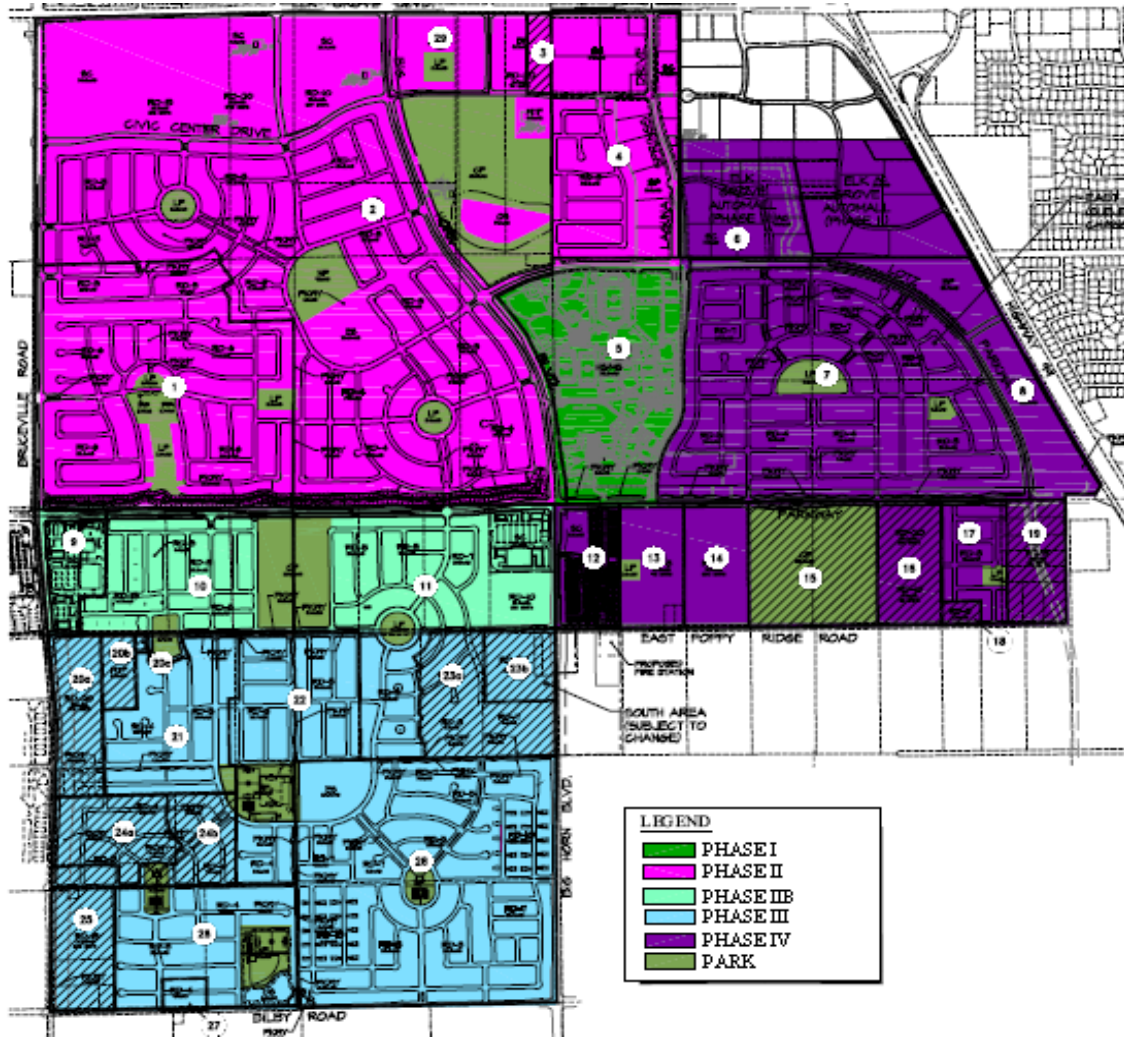
Table A-1 summarizes the estimated total residential units and non-residential square feet anticipated within the LRSP area. The LRSP area is planned for 7,029 residential units, including 4,976 single family units, 1,270 multi-family units, and 783 age restricted units. In addition, approximately 2.3 million square feet of non-residential building space is proposed, including nearly 0.85 million square feet of office space and 1.5 million square feet of shopping commercial space. The land uses presented in Table A-1 reflect the Specific Plan Amendment and Rezone to enlarge the Laguna Ridge Town Center commercial area, as approved by the City Council on June 25, 2008. The rezone increased the amount of permitted shopping commercial uses by approximately 23 acres, from 58 acres to 81 acres.

LRSP DEVELOPMENT PHASES

Development in the LRSP area has been divided into five development phases - Phases I, II, IIB, III, and IV. Phase I is located in the center of the LRSP area and encompasses the Elk Grove High School. Phases II and IIB are located in the northwestern portion of the LRSP and include approximately 1,050 gross acres, of which 690 acres are anticipated for residential and non-residential development. Phase III is located in the southern portion of the LRSP and includes approximately 400 developable acres. Finally, Phase IV is located in the eastern portion of the

LRSP and includes 300 acres of developable land. A map identifying the phasing of development for the LRSP area is shown below.

LRSP PHASE MAP



DEVELOPMENT STATUS

As of April 2018, the City has issued building permits for approximately 3,310 single family residential units, 481 multifamily units, and 80 acres of non-residential development. This accounts for just over 50% of the residential development and approximately 35% of the non-residential development in LRSP.

IV. PARK FACILITIES AND LAND COSTS

The Supplemental Park Fee Program will provide funding for park development and land acquisition for community, local and neighborhood parks, and parkways. The total cost included in the Supplemental Park Fee Program is estimated to be \$84.9 million.

The western portion of the Grand Parkway, as well as several neighborhood and local parks in the Phase II development area, and various other parkways have already been constructed. The developers associated with these projects have been provided with fee credits or other forms of reimbursement.

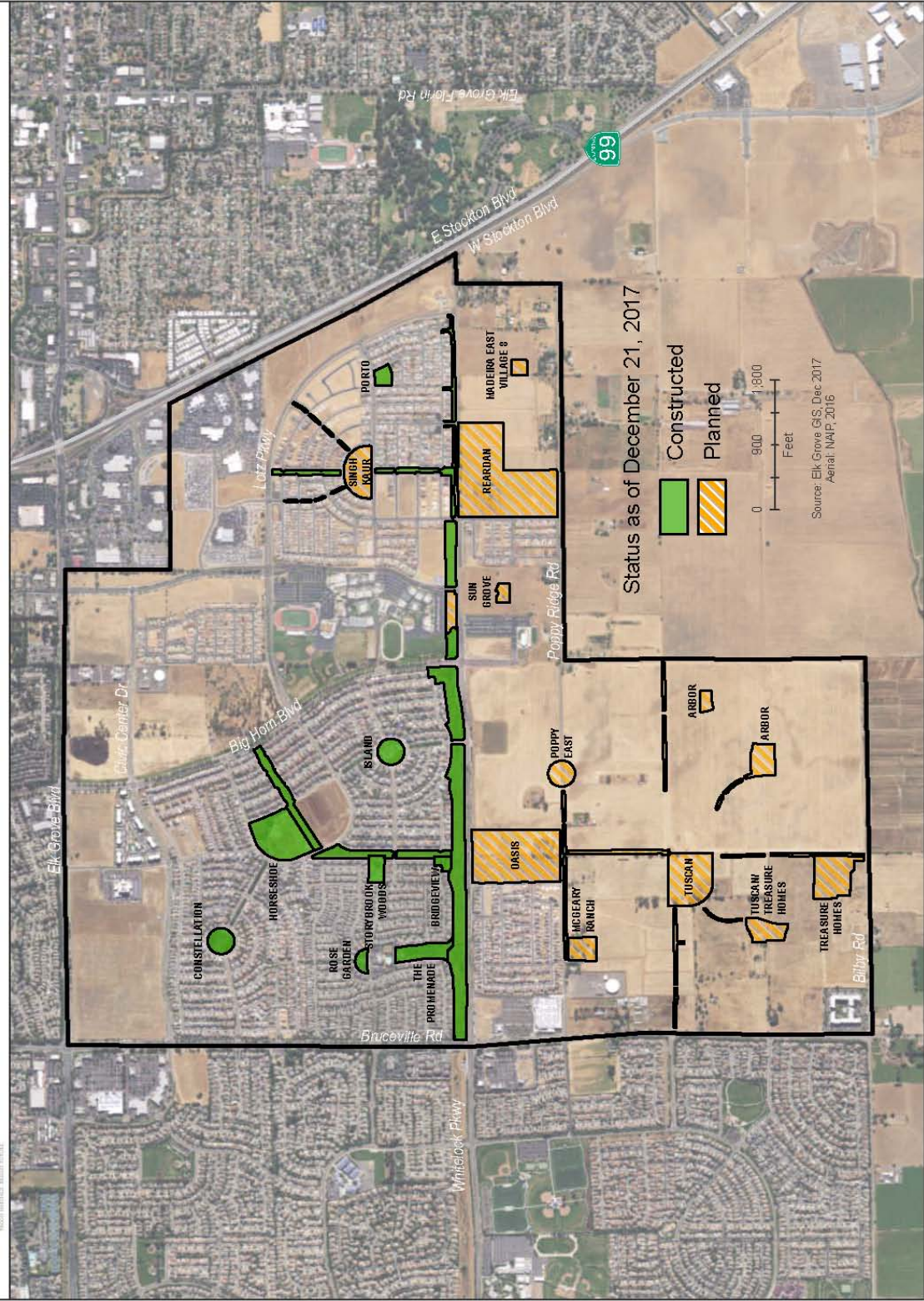
The Cosumnes Community Services District (CCSD), in partnership with the City, will oversee the development and construction of park facilities included in the Supplemental Park Fee Program. Detailed cost estimates for all park and parkway facilities and land are shown in Tables B-1 and B-2 of Appendix B. Exhibit 2 on the following page is a map of the park and parkway facilities included in the Supplemental Park Fee Program and also shows the development status of parks and parkways in the LRSP area as of the end of 2017.

COMMUNITY PARK FACILITIES

The Supplemental Park Fee Program includes funding for two community parks. Oasis Park, located just south of Whitelock Parkway in the western portion of the LRSP area, is planned to be a 20-acre specialty sports park that will have a 4,200 square foot community building. Reardan Park, also located just south of Whitelock Parkway in the eastern portion of the LRSP area, is planned for a 17.3-acre community park. This is a revision to the original plan for Reardan Park which was to construct a 40-acre community park. That original plan was revised with the sale of approximately 10 acres of the community park site to the school district. Reardan Park is also planned to have a 10,000 square foot community center building.

The Supplemental Park Fee Program will provide funding for land acquisition and development, the associated frontage improvements, and half of the cost of the community center for Reardan Park. The cost of the remaining 9.0 acres of development and land acquisition will be funded from other sources such as the South East Policy Area Parks and Trails fee program. Overall, the Supplemental Park Fee Program includes funding for approximately \$25.8 million dollars for community parks development.

Exhibit 2 Parks and Parkways Development Status Map



LOCAL AND NEIGHBORHOOD PARK FACILITIES

The Supplemental Park Fee Program includes funding for various local and neighborhood park facilities totaling more than 56.4 acres. LRSP park improvement plans indicate that 16 local and neighborhood parks are planned to serve future development within the LRSP area. Table IV-1 below identifies the planned local and neighborhood parks and their acreage. As shown in the table, parks range in size from less than one acre for Rose Garden Park to over 9 acres for Tuscan and Horseshoe Parks. Local and neighborhood park facilities are estimated to cost \$34.9 million.

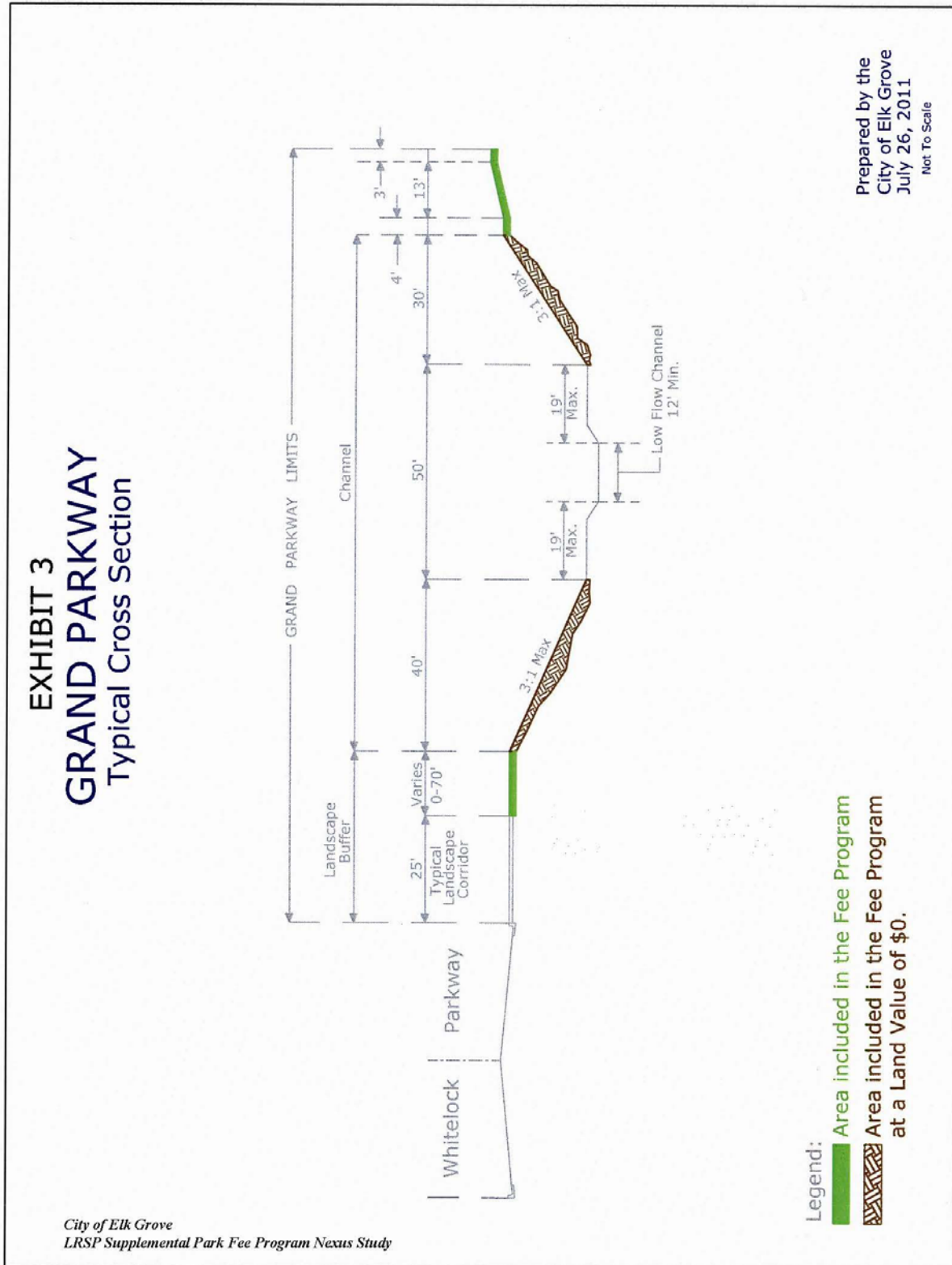
**TABLE IV-1
LOCAL AND NEIGHBORHOOD PARKS**

Local or Neighborhood Park	Acreage
Arbor	3.30 acres
Bayless/Sun Grove	1.00 acres
Constellation	2.29 acres
Horseshoe	9.09 acres
Island	2.34 acres
Madeira East (Central)	5.10 acres
Madeira East (East)	1.30 acres
Poppy (East - Madeira South)	2.30 acres
Poppy (West - Zraggen)	2.80 acres
Promenade	3.62 acres
Rose Garden	0.94 acres
Senior/Madeira East	1.10 acres
Storybook Woods	1.82 acres
Treasure Homes (Local)	3.20 acres
Treasure Homes (Neighborhood)	7.00 acres
Tuscan (Neighborhood)	9.20 acres
Total	56.40 acres

PARKWAYS

In addition to community, local and neighborhood park facilities, the Supplemental Park Fee Program includes approximately \$8.9 million for development costs for parkways within the LRSP area, including Whitelock Grand Parkway. Whitelock Grand Parkway is a landscaped corridor located along the north side of Whitelock Parkway and spans from LRSP’s western boundary at Bruceville Road to LRSP’s eastern boundary. Exhibit 3 on the following page details portions of the Grand Parkway that are included in the Supplemental Park Fee Program. In addition to the Grand Parkway, the Supplemental Park Fee Program will fund development costs for approximately 22.6 acres of smaller parkways within the LRSP area.

Exhibit 3 - Grand Parkway Details



PARKLAND

Developing community, local, and neighborhood parks and parkways will require acquiring the land for these facilities. In most cases, the land for these parks is owned by the developers of LRSP; however, parkland is distributed unevenly among the property owners and therefore, will require that some developers dedicate more land than others. To correct this inequity, the estimated cost of parkland that exceeds 5.0 acres per 1,000 residents is incorporated in the Supplemental Park Fee Program. The Fee Program will act as a mechanism to ensure that each developer funds or dedicates only his or her fair share of the land cost.

Funding for parkland totaling to a 5.0 acres per 1,000 residents, or approximately 99.79 acres, is not included in the Supplemental Park Fee Program but the City will require actual dedication of land from those developers with parkland, or payment of an in-lieu fee for developers that do not have sufficient parkland to dedicate. The City will determine the appropriate parkland in-lieu fee prior to the approval of a final map. The rate will be based on a land appraisal completed at that time. In-lieu fee revenue will be used to reimburse developers who have over-dedicated their fair share of parkland. Exhibit 4 on the following page identifies all park and parkway land anticipated within the LRSP area.

The Supplemental Park Fee Program includes the estimated cost of land for community, local, and neighborhood park and parkway facilities in addition to the 5.0 acres per 1,000 resident requirement. The Supplemental Park Fee Program also includes the cost of land associated with the Civic Center Community/Regional Park. In total, approximately 79.78 acres of land is included in the Supplemental Park Fee Program (see Table B-2 of Appendix B).

In past years, the land values incorporated in the Supplemental Park Fee Program were based on annual Public Land Acquisition Value – Residential (PLAV-R) calculations at the time that a developer offers the land to the City through an irrevocable offer of dedicate (IOD), or if an IOD has not been executed, when the City accepts the land through other means. For example, land that was accepted by the City in July 2006 would be valued at \$402,190 per acre plus a Swainson’s Hawk fee of \$18,325 per acre. Parkland that has yet to be dedicated is valued at the 2019 PLAV-R value of \$251,433 per acre plus a Swainson’s Hawk fee of \$12,390 per acre. Going forward, however, the City will use a fair market approach in which newly dedicated land is appraised at the time an IOD for the land is executed, or if an IOD is not executed, then the date that the City accepts the land dedication, pursuant to City Municipal Code Section 22.40.040. This is the approach that the City uses for Quimby land dedications.

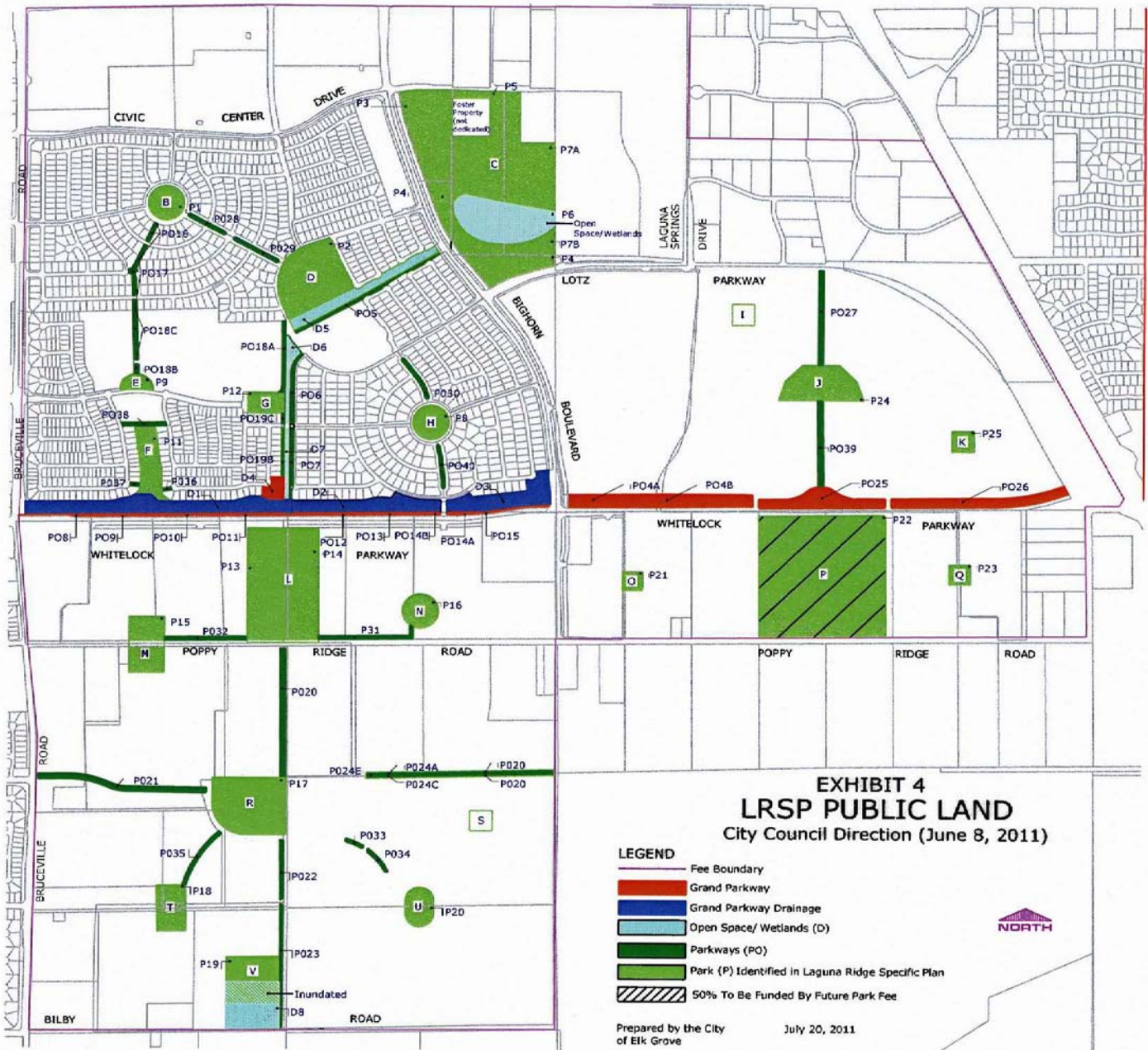


Exhibit 4 - Map of the Public Land in the Supplemental Park Fee Program

The City will require developers take fee credits for dedication of land included in the Supplemental Park Fee Program. If a developer dedicates more than his or her fair share, a reimbursement will be paid for the over-dedicated amount. For example, Pulte and Reynen & Bardis (Laguna Ridge) LP have received fee credits through the reimbursement agreement C-11-454, which have since been extinguished either through their use or conversion to cash, against their land fee component of the Park Fee because they have dedicated more than their fair share for their developments in Phases II and IIB. The value of the over-dedicated land has thus been reimbursed through the Supplemental Park Fee Program.

Although Reynen & Bardis (Laguna Ridge) LP or their affiliate and Pulte have also dedicated additional parkland that is not included in the Supplemental Park Fee Program (i.e., land required to serve LRSP development based on a 5.0 acres per 1,000 residents standard), all over-dedicated land associated with the 5.0 acres per 1,000 residents standard will be handled through a separate Quimby credit reimbursement process.

Because Pulte and Reynen & Bardis (Laguna Ridge) LP or their affiliate have received fee credits and reimbursements for their land dedications included in the Supplemental Park Fee Program, the cost of the fair-share portion of their land dedications, approximately 21.46 acres, along with their total residential development in Phases II and IIB, have been removed from the calculation of the land fee portion of the Park Fee (see residential totals in Table A-7). As a result, the net amount of land included in the Supplemental Park Fee Program is reduced from 79.78 acres to 58.32 acres and the cost of the land allocated to the remainder of the residential development is reduced from \$22.8 million to \$15.2 million (see Table B-3). The result of this approach is that it removes the land that had a high value, due to inflated real-estate prices when the land was dedicated in 2006, at over \$402,000 per acre, from the fee program and leaves the majority of the remaining, less expensive, land in the Supplemental Park Fee Program.

V. NEXUS FINDINGS AND SUPPLEMENTAL PARK FEE

Development of the LRSP area will create demand for various park and parkway facilities to serve future residents and employees. The Supplemental Park Fee Program will fund construction of two community parks, 16 local and neighborhood parks, various parkways, including the Whitelock Grand Parkway, and acquisition of approximately 58.32 acres of parkland. The Park Fee, as calculated in this Nexus Study meets the AB 1600 nexus requirements, as outlined below.

Purpose of Fee

The purpose of the Park Fee is to fund community, local, and neighborhood park and parkway facilities, as well as the land for these facilities to serve future residents and employees within the LRSP area.

Use of Fee

Park Fee revenue will be used to fund community, local and neighborhood park, and parkway facilities and the land for these facilities. These facilities and park and parkway land are identified in Tables B-1 and B-2 of Appendix B and their costs are summarized in Table A-3 of Appendix A.

Reasonable Relationship Between the Fee's Use and the Type of Development

New development will generate residents and employees who will require parks and parkway facilities. Park and parkway facilities will be funded by fee revenue from both residential and non-residential development since these facilities provide amenities and services that will serve residents and employees. Therefore, the cost of these facilities is allocated to residential and non-residential development.

Reasonable Relationship Between the Need for the Facility and the Type of Development

Residential and non-residential development in the LRSP area will generate residents and employees that will require park and parkway facilities. However, a resident and an employee will not create the same amount of demand for park and parkway facilities. To estimate the relative amount of demand from each, residents and employees are converted into user-equivalents, which quantify the relative demand that residents and employees create for park and parkway facilities.

Based on reasonable inference, a maximum conversion factor is the estimated potential for residents and employees to use park and parkway facilities. A resident, for example, can potentially utilize park and parkway facilities 12 hours per day 7 days a week, or a total of 84 hours per week. An employee has the potential to use parks and recreation facilities, on average, about 1.5 hours per day, 5 days a week, or a total of 7.5 hours per week. The conversion factor to determine relative park demand between a resident and an employee is calculated by dividing 7.5 hours by 84 hours, which

is approximately 0.09. Since a resident is assigned a user equivalent factor of 1.00, an employee would equal 0.09 of one user equivalent since 7.5 hours divided by 84 hours is approximately 0.09. In effect, it is reasonable to infer based on a standard lunch hour and two breaks a day that an employee will have 9% of the impact on park facilities that a resident will.

The Nexus Study allocates park and parkway facilities to residential and non-residential development in the LRSP area. Local and neighborhood parks, community parks, and parkway facilities costs are allocated to non-residential development on a methodical geographic basis utilizing LRSP fee zones. The user equivalent conversion factor mentioned in the prior paragraph is utilized to determine DUE factors for all land use categories which, in turn, are used to allocate the cost of the park and parkway facilities to residential and non-residential development.

Reasonable Relationship Between the Amount of the Fee and the Cost of the Facility

The Supplemental Park Fee Program provides funding for the park and parkway facilities needed to serve development in the LRSP area. These park and parkway facilities, as incorporated in the Laguna Ridge Specific Plan, have been designed to primarily benefit development in the LRSP area and therefore, are entirely attributable to the LRSP area. The relationship between the amount of the fee and the portion of the facilities cost attributable to the development type is based on park DUEs. Although residents are the primary beneficiaries of park and parkway facilities, both residents and employees benefit from these facilities. As such, a fair-share portion of the cost of these facilities has been allocated to residential and non-residential development based on an estimate of the number of user-equivalents for each development type in the LRSP area at buildout.

Non-residential development is allocated a fair share portion of the cost of developing parks and parkways based on the non-residential development's proximity to park and parkway facilities. This Nexus Study establishes Fee Zones 1 through 3 and allocates the development cost of parks and parkways within each fee zone to non-residential development that is within that Fee Zone. Fee Zone 1 includes all development in LRSP Phases I and II; Fee Zone 2 includes all development in Phases IIB and III; and Fee Zone 3 includes all development in LRSP Phase IV. The Park Fees for non-residential development vary between fee zones depending on the amount of non-residential development and parks and parkways that are within each fee zone. For residential development, all residential development throughout the Fee Program area is allocated all parks and parkway development costs in the LRSP area.

Based on the potential benefit from facilities funded through the Supplemental Park Fee Program to residents and employees, a proportionate share of the cost for park facilities is allocated to

residential and non-residential land uses in the LRSP area. This cost allocation establishes the Park Fee for each land use category as well as the reasonable relationship between the Park Fee and the cost of facilities attributable to each development type in the LRSP area.

FUTURE FACILITIES AND COSTS IN THE SUPPLEMENTAL PARK FEE PROGRAM

The Supplemental Park Fee Program provides funding for the park and parkway facilities needed to serve development in the LRSP area. City staff conducted a thorough update of all park and parkway facilities to determine those eligible for the Supplemental Park Fee Program; the result of this effort serves as the basis for the Supplemental Park Fee Program. The total cost associated with park and parkway facilities and public land included in the Supplemental Park Fee Program is estimated at \$84.9 million, and includes costs for the following:

- Reardan and Oasis Community Park \$25.8 million
- Local and Neighborhood Park \$34.9 million
- Parkways \$8.9 million
- Park and Parkway Land Net Cost \$15.2 million

FEE ZONES

This Nexus Study includes three separate fee zones, as identified in Exhibit 1 on page 3 of this report. Fee Zone 1 includes all development in LRSP Phases I and II; Fee Zone 2 includes all development in Phases IIB and III; and Fee Zone 3 includes all development in LRSP Phase IV.

The fee zones are established in this Nexus Study to allocate the cost of park and parkway facilities to non-residential development. Non-residential development is allocated a fair share portion of the cost of developing parks and parkways based on the development's proximity to park and parkway facilities. This updated allocation methodology establishes Fee Zones 1, 2 and 3 and allocates the cost of developing parks and parkways within each fee zone to the non-residential development within that fee zone. The Park Fees for non-residential development vary between fee zones depending on the amount of non-residential development in the fee zone as well as the cost of the parks and parkways within the fee zone.

All residential development throughout the Supplemental Park Fee Program area is allocated all parks and parkway development costs in the entire LRSP area and as a result, the Park Fees for residential development are uniform in all three fee zones.

The 2011 Nexus Study also established fee zones that were created to delineate areas within the Supplemental Park Fee Program that had reduced or no Park Fees. This was the result of

developers, Reynen and Bardis (Laguna Ridge) LP and Pulte Homes, that had dedicated finished parks and parkways or parkland to the City. However, these current fee zones will be discontinued with the adoption of this Nexus Study because they are now fully developed and the City has provided all the Park Fee credits and reimbursements to the developers.

SUPPLEMENTAL PARK FEES

Park and parkway facilities and land funded through the Park Fee Program are designed to serve residents and employees in the LRSP area. The total cost of the Supplemental Park Fee Program, \$84.9 million, is allocated to residential and non-residential land uses in the LRSP area based on the park DUE factors calculated in Table A-2 of Appendix A. The Park Fee for each development type, or land use category, is based on the cost allocation calculations for community parks, local and neighborhood parks, parkways, and land costs, as shown in Tables A-4 through Table A-7 in Appendix A.

The Park Fees for the land use categories in Fee Zones 1, 2, and 3 are identified on the following pages in Tables V-1 through V-3. The fee tables identify the three components of the Park Fee, namely the facilities component, the land component, and the City's administration fee component. The facilities component of the Park Fee will fund the cost of developing parks and parkways. The land component will fund the acquisition or equalization of park and parkway land dedications by providing funding to reimburse those developers that have dedicated park and parkway land that is in excess of their fair share allocation.

The administration fee component is a 4.0% add-on fee that will reimburse the City for costs associated with administering the Supplemental Park Fee Program. City staff analyzed administrative costs compared to eligible facilities and land acquisition costs from this fee program since its establishment in 2011. Staff found that administrative costs reached as high as 5.0% of expenditures on eligible facilities and land acquisition. Therefore it is reasonable to infer that such administrative cost trends will continue and thus justifies a 4.0% administrative fee. Costs included in the administration program include, but are not limited to, preparation of the nexus study; preparation of updates to the nexus study; preparation of annual reports for the fee; and administration costs for maintaining the fee fund. The City will continue to monitor its costs in the following years and adjust the rate, as necessary.

**TABLE V-1
ZONE 1 - SUPPLEMENTAL PARK FEE SUMMARY**

Land Use	Facilities Fee Component A	Land Fee Component B	Administration (4.0%) $C = (A + B) \times .04$	Total Proposed Fee $D = A + B + C$
<u>Residential</u>				
Single Family (1-2 Units - includes duplexes)	\$11,068	\$3,401	\$579	\$15,048
Multi-Family (3 or more units)	\$7,478	\$2,298	\$391	\$10,167
Age Restricted - SFR	\$6,182	\$1,900	\$323	\$8,405
Age Restricted - MFR	\$4,321	\$1,328	\$226	\$5,875
<u>Non-Residential</u>				
Shopping Commercial	\$0.16	\$0.00	\$0.01	\$0.17
Office	\$0.27	\$0.00	\$0.01	\$0.28

**Table V-2
ZONE 2 - SUPPLEMENTAL PARK FEE SUMMARY**

Land Use	Facilities Fee Component A	Land Fee Component B	Administration (4.0%) $C = (A + B) \times .04$	Total Proposed Fee $D = A + B + C$
<u>Residential</u>				
Single Family (1-2 Units - includes duplexes)	\$11,068	\$3,401	\$579	\$15,048
Multi-Family (3 or more units)	\$7,478	\$2,298	\$391	\$10,167
Age Restricted - SFR	\$6,182	\$1,900	\$323	\$8,405
Age Restricted - MFR	\$4,321	\$1,328	\$226	\$5,875
<u>Non-Residential</u>				
Shopping Commercial	\$0.27	\$0.00	\$0.01	\$0.28
Office	\$0.46	\$0.00	\$0.02	\$0.48

Table V-3
ZONE 3 - SUPPLEMENTAL PARK FEE SUMMARY

Land Use	Facilities Fee Component A	Land Fee Component B	Administration (4.0%) C = (A + B) x .04	Total Proposed Fee D = A + B + C
<u>Residential</u>				
Single Family (1-2 Units - includes duplexes)	\$11,068	\$3,401	\$579	\$15,048
Multi-Family (3 or more units)	\$7,478	\$2,298	\$391	\$10,167
Age Restricted - SFR	\$6,182	\$1,900	\$323	\$8,405
Age Restricted - MFR	\$4,321	\$1,328	\$226	\$5,875
<u>Non-Residential</u>				
Shopping Commercial	\$0.16	\$0.00	\$0.01	\$0.17
Office	\$0.26	\$0.00	\$0.01	\$0.27

EXISTING LAGUNA RIDGE PARK FEE

In addition to the Park Fee, all development in the LRSP area is in the Laguna Ridge Park Fee Program that was adopted by the City in 2006. The Existing Laguna Ridge Park Fee is currently in the process of being updated and therefore Table V-4 shows the current fee program rates as well as the proposed fee rates. The Elk Grove City Council will need to adopt the proposed fees before they can become effective.

**TABLE V-4
LAGUNA RIDGE PARK FEE SUMMARY**

	Current Fees	Proposed Fees
<u>Residential</u>	<i>per Unit</i>	<i>per Unit</i>
Single Family	\$3,543	\$4,037
Multi-Family	\$2,363	\$2,728
Age Restricted - SFR	\$2,027	\$2,255
Age Restricted - MFR	na	\$1,577
<u>Non-Residential</u>	<i>per Square Foot per Square Foot</i>	
Shopping Commercial	\$0.27	\$0.22
Office	\$0.44	\$0.36
Industrial	\$0.10	\$0.09

5.0 ACRES PER 1,000 PARKLAND DEDICATION REQUIREMENT

The Supplemental Park Fee Program includes the estimated cost of parkland that exceeds 5.0 acres per 1,000 residents. Table B-2 in Appendix B of this report shows that the total park and parkway acreage in the LRSP area is 179.58 acres. In creating the Laguna Ridge Specific Plan the City wanted to create a unique area with ample parks; therefore, in concurrence with its development community at the time, additional park acreage, in excess of 5.0 acres per 1,000 residents, was put in the Supplemental Park Fee Program. Therefore, there is only 79.78 park acres that are included in the Supplemental Park Fee Program. As a result, the City will require all residential development in the LRSP area to dedicate 5.0 acres of parkland per thousand residents or pay an in-lieu fee if unable to dedicate sufficient parkland to meet their obligation. The City will determine the appropriate parkland in-lieu fee prior to the approval of a final map. The in-lieu fee rate will be based on a land appraisal completed at that time. Additional details regarding this land dedication requirement are discussed in the following section of this report.

VI. ADMINISTRATION OF THE SUPPLEMENTAL PARK FEE PROGRAM

The City will administer the Supplemental Park Fee Program. This will include, but not limited to, the following ongoing duties:

- Annually updating the Park Fee rates due to inflation
- Update the land appraisal annually or as necessary
- Update Nexus Study as necessary
- Collect Park Fee revenues and allocate to separate accounts
- Enter into credit/reimbursement agreements for land dedications or park improvements
- Manage and track existing Park Fee credits and reimbursements
- Annual and five year reporting requirements pursuant to the Mitigation Fee Act

ANNUAL INFLATION UPDATE

In January of each calendar year, the Park Fee rates and park facilities costs in the Supplemental Park Fee Program shall be inflated automatically based on the average of the change in the San Francisco Construction Cost Index (CCI) and the change in the 20-city CCI as reported in the *Engineering News Record* for the 12-month period ending October of the previous year, or equivalent, as determined by the Finance Director if these numbers are not available. For example, the adjustment for January 2020 will be determined by calculating the change from October 2018 to October 2019 in the 20-city and San Francisco CCIs. These two rates of change will be averaged, and the resulting value will be the adjustment factor that will be applied to the Park Fee in January 2020. Although the City uses this inflation adjustment methodology in some of its current fee programs, it is not constrained to this approach and may decide on another methodology. The inflation adjustment should be applied only to the facilities component of the Park Fee and not the land component since the annual land appraisal will determine if the land component of the Park Fee should be adjusted.

PARKLAND APPRAISALS

In the past, the value of land dedicated to the City for the Supplemental Fee Program has been based on an annual PLAV-R calculation conducted for the City. These annual calculations were done as of July 1 of each year with the updated land value taking effect beginning the following January 1. However, going forward, the City has decided to change this approach and instead will use a fair market approach in which newly dedicated land is appraised at the time of an IOD for the land is executed, or if an IOD is not executed, then the date that the City accepts the land dedication, pursuant to chapter 22.40 of the Municipal Code, which is the approach the City uses for its Quimby land

dedications. When updating the land component of the Park Fee, land that has been dedicated to the City in the past should not be inflated since its value has been established through a prior appraisal.

NEXUS STUDY UPDATES

The Park Fee Nexus Study will be subject to periodic update based on changes in developable land, land uses, facilities and land costs, or economic conditions. The City will periodically review the costs, fees, and account balances to determine if an update to the Park Fee is warranted. During the periodic reviews, the City may analyze the following items that would impact the Park Fee Program:

- Changes to the required park facilities included in the Supplemental Park Fee Program
- Changes in land costs greater than inflation
- Changes in zoning or density
- Changes in the cost to administer the Park Fee

SUPPLEMENTAL PARK FEE ACCOUNTS

The City will establish fee accounts for the individual components of the Park Fee. This will include separate fee accounts for the facilities fee component, the land fee component, and administration fee. The City may also choose to establish subaccounts within the facilities fee component for community park and neighborhood park development. The City will also determine whether it will allow interfund borrowing between the separate accounts to allow funding of priority projects. Interfund loans must be repaid at a future date with interest.

ADMINISTRATION FEE COMPONENT OF THE SUPPLEMENTAL PARK FEE

The Park Fee includes an administration fee component that equals 4.0% of the Fees' components. City staff analyzed administrative costs compared to eligible facilities and land acquisition costs from this fee program since its establishment in 2011. Staff found that administrative costs reached as high as 5.0% of expenditures on eligible facilities and land acquisition. Therefore it is reasonable to infer that such administrative cost trends will continue and thus justifies a 4.0% administrative fee. Costs included in the administration program include, but are not limited to, preparation of the nexus study; preparation of updates to the nexus study; preparation of annual reports for the fee; and administration costs for maintaining the fee fund. The City will continue to monitor its costs in the following years and adjust the rate, as necessary. The 4.0% rate will be applied to the base fee rate. If fee rates are reduced due to public land dedications or improvements, the 4.0% administration fee shall still be applied to the full base fee rate.

FEE CREDITS AND REIMBURSEMENTS

Fee credits and reimbursements will be available as part of the Supplemental Park Fee Program for future dedications of park and parkway facilities and land. Fee credits and reimbursements will not be available for the administration component of the Park Fee. The City will determine which park or parkway facilities and land dedications will be eligible for developers to construct or dedicate. Facilities that have not yet been accepted by the City prior the adoption of this Nexus Study must meet City standards for acquisition projects in order to be eligible for fee credits or reimbursements. All future construction contracts, construction work, and requests for credit/reimbursement associated with remaining park facilities must be performed in conformance with the most current City of Elk Grove “Reimbursement Policies and Procedures for Privately Constructed Public Facilities”, which is available from the City’s Development Services Department. Developers shall be responsible for complying with all applicable laws, codes, and regulations relating to contracting and construction of public projects that are not currently under contract with the City.

Fee credits and reimbursements will be given only to projects included in the Supplemental Park Fee Program that are fully completed and have been accepted by the City. The City will reimburse the developer for acquisition or installation of the Supplemental Park Fee Program improvements based on the lesser of either of the following:

- 1) The actual construction cost of the eligible facilities, as determined at the sole discretion of the City through its review of the construction contract, plus an allowance for soft costs (e.g. engineering, mobilization, staking) associated with the actual construction costs, as determined by the City, or
- 2) The value of the improvements as provided in the program based on the cost schedules set forth in the Supplemental Park Fee Program plus annual cost inflation adjustments, which may escalate each January by the change in the average of the San Francisco and 20-city Construction Cost Indexes as reported in the Engineering News Record for the twelve-month period ending October of the prior year. Fee credits will be provided up to the total fee obligation for the developer and reimbursement will be provided for any remaining amount up to the value of the improvements. Project costs incurred in excess of the cost shown in the Nexus Study plus inflation adjustments will not be credited or reimbursed.

In no instance will the City provide credit or reimbursement in excess of the lesser of the value in the program or the actual construction costs. Costs are subject to binder review (including certified payroll and actual amounts billed) by the City. For example, if the value of the improvements under the schedule is \$2.0 million and the contract value is \$1.7 million, the City will only reimburse or

provide credit to a maximum of \$1.7 million. Likewise, if the value of the improvements under the schedule is \$2.0 million and the contract value is \$2.3 million, the City will only reimburse or provide credit to a maximum of \$2.0 million.

The City will determine the most efficient method of applying fee credits. It may allow application of full fee credits on a per unit basis until the entire credit amount is exhausted or it may calculate a reduced net fee that proportionately allocates the total credit to all lots within a final subdivision map. The developer must enter into a credit agreement with the City.

The City will require developers to enter into a reimbursement agreement prior to construction or dedication of all remaining facilities and land for which a contract has not been entered into with the City or not yet accepted by the City prior to the adoption of this Nexus Study. Reimbursements will be paid to developers who have constructed or otherwise funded these facilities in excess of their fair share of the Park Fee facilities cost. In this instance, developers would first obtain separate credits against the facilities fee or land fee components of the Park Fee up to their fair share of the facilities fee or land fee components of the Park Fee. They then would wait for reimbursement from each separate Park Fee component when these accounts had sufficient revenue paid through fees from other LRSP developers.

The Finance Director will determine the priority of new reimbursement agreements, and the reimbursement will only be paid after the City has accepted the developer-funded facility or land dedication. All reimbursements will be an obligation of the individual fee funds (i.e., facilities fee account for reimbursements resulting from oversizing of facilities and the land fee account for reimbursements resulting from land dedications) within the Supplemental Park Fee Program. For example, if a developer over-dedicates public land and is due reimbursement, only monies from the Park Fee land component fund can be used to reimburse the developer. The same would be true for reimbursements for park facilities oversizing.

Appendix D includes tables showing credit and reimbursement calculations that the City produced for several developers that have dedicated finished parks or parkland to the City. In some cases the City has provided Park Fee credits and/or reimbursements to the developer. In other cases, the credit or reimbursement may still outstanding. The City should continue to track these credits and reimbursements as part of the administration of the Supplemental Fee Program.

SEASONS APARTMENT PROJECT (ASSESSOR'S PARCEL NUMBER 132-0050-122)

The City entered into an advance fee agreement with the developer of the Seasons Apartments, Pacific West, prior to adoption of the Supplemental Park Fee Program. Pursuant to the agreement, Pacific West advanced \$1,514,057 to the City to fulfill the park fee obligation associated with 222 multi-family units within the Seasons project. The original Park Fee obligation for 222 multi-family units in 2011 was \$1,499,166. The difference between the actual Park Fee obligation for the Seasons project and the amount advanced to the City is \$14,891, which represents the administrative fee obligation for the project. The Seasons project, located at the corner of Bruceville Road and Bilby Road, with Assessor's Parcel 132-0050-122, has fully paid its park fee obligation to the City and therefore will not be charged the Park Fee.

Although the Seasons Apartment project has fully satisfied its Supplemental Park Fee obligation, it has not dedicated parkland or paid a parkland in-lieu fee to satisfy the 5.0 acre per 1,000 residents Quimby parkland dedication requirement. The 5.0 acres per 1,000 residents parkland dedication requirement for the Seasons Apartments, Area 25b in Phase III, is 2.42 acres. The Quimby dedication deficiency is not reallocated to any other properties in the LRSP. Since the City cannot collect an in-lieu fee from Pacific West, as the project is already constructed, it must determine how to remedy this shortfall to the in-lieu fee program.

ELK GROVE AUTO MALL

Existing development within the Elk Grove Auto Mall participated in an interim Auto Mall Fee Program (also referred to as the Laguna Ridge/Poppy Ridge Fee Program). Therefore, all development within the Elk Grove Auto Mall, except for 8.2 acres zoned shopping commercial, will not be subject to the Supplemental Park Fee Program. The 8.2 acres of shopping commercial zoned land is included within the Supplemental Park Fee Program boundary and will be subject to the Zone 1 Park Fee.

PARKLAND EXCLUDED FROM THE SUPPLEMENTAL PARK FEE PROGRAM

As determined by the City, parkland in an amount equal to 5.0 acres per 1,000 residents is excluded from the Supplemental Park Fee Program. Table B-2 in Appendix B of this report shows that the total park and parkway acreage in the LRSP area totals 179.58 acres. However, because the City has chosen to include only acreage in excess of 5.0 acres per 1,000 residents, only 79.78 parkland acres are included in the Supplemental Park Fee Program. The acreage for each park and parkway is reduced proportionately, by approximately 55%, to arrive at the 79.78 acres included in the Park Fee Program. For the excluded 99.79 park and parkway acres, the City will require actual dedication of land or payment of a parkland in-lieu fee before final map approval or building permit, whichever

comes first, pursuant to Chapter 22.40 of the City Municipal Code. The in-lieu fee will be calculated using land values from an appraisal completed prior to final map approval. In-lieu fee revenue will be used to reimburse developers who have over-dedicated their fair share of parkland. Table C-1 in Appendix C presents the fair share allocation of the 99.79 acres on a per unit basis for each land use category.

While the land component of the Supplemental Park Fee incorporates appraisal land values at the time of land dedication, the parkland in-lieu fee will incorporate land values to be determined at the time of final map recordation. Prior to the recordation of a final map, City staff may employ the following steps to calculate a land dedication amount or an in-lieu fee.

- 1) Determine the number of single family, multi-family, and age-restricted units included in the proposed final map.
- 2) Multiply the number of residential units from Step 1 by the applicable persons per household (PPH) factor, as shown in Table A-2, to determine the number of residents anticipated within the proposed final map.
- 3) Calculate the required public land acreage based on a standard of 5.0 acres per 1,000 residents.
- 4) Determine the acreage of all park and parkway land, if any, included in the proposed final map that will be dedicated to the City. Determine the portion of the park acreage that is included in the Supplemental Park Fee Program and subtract this amount from the total park acreage in the final map.
- 5) If the acreage from Step 3 is less than or equal to the acreage from Step 4, no in-lieu fee is required. Furthermore, the developer of the proposed final map will dedicate more than his fair share of the required parkland and therefore is due a reimbursement. The amount of over-dedicated land is calculated by subtracting the acreage determined in Step 3 from the acreage determined in Step 4.
- 6) If the acreage from Step 3 is greater than the acreage from Step 4, the developer of the proposed final map will be required to pay an in-lieu fee in addition to his land dedication. The in-lieu fee is determined as follows:
 - (a) Subtract the acreage determined in Step 4 from the acreage determined in Step 3.
 - (b) Multiply the acreage calculated in Step 6a by a per-acre land value from an appraisal completed prior to final map approval.

- (c) Calculate the total DUEs that will be generated from future development within the proposed final map in all residential land use categories by multiplying each land use type (i.e., single family, multi-family, and age-restricted) by its DUE factor, as shown in Table A-2, and sum the DUEs for each residential category.
- (d) Divide the total DUEs for each residential land use category by the total DUES for all land uses in the proposed final map to determine each land use's share of the total DUEs.
- (e) Multiply each land use's share of the total DUEs from Step 6d by the public land cost from Step 6b to determine the cost attributable to each land use category.
- (f) Divide the cost attributable to each land use category from Step 6e by the number of units in each land use category to determine the in-lieu fee for each residential unit in the final map.

As an example, a proposed final map with 86 Single Family Residential (SFR) units would result in a potential in-lieu fee of \$2,546 per unit. This is only an example of the potential in-lieu fee calculation since in reality, the land appraisal would be updated for this calculation and actual land uses may change as well. Table VI-1 presents the in-lieu fee calculation using the above methodology.

**TABLE VI-1
IN-LIEU FEE CALCULATION FOR LRSP**

Step	Result	Details
Step 1	86 SF Units	
Step 2	271 Residents	<i>86 units x 3.33 PPH</i>
Step 3	1.43 Acres	<i>(286 residents x 5 acres) ÷ 1,000</i>
Step 4	0.60 Acres	<i>LRSP area includes P21 (Bayless/Sun Grove Park) 1.1 acre – 0.50 acres included in Fee Program (Table B-2)</i>
Step 5	N/A	
Step 6a	0.83 Acres	<i>1.43 acres – 0.60 acres</i>
Step 6b	\$218,973	<i>Assuming \$263,823 per acre x 0.83 acres; actual value to be determined based on value from appraisal conducted prior to final map recordation</i>
Steps 6c	86 DUEs	<i>86 units x 1.0 DUE</i>
Step 6d	100% Share	<i>86 DUEs ÷ 86 DUEs</i>
Step 6e	\$218,973	<i>100% x \$218,973</i>
Step 6f	\$2,546 per Unit	<i>\$218,973 ÷ 86 Units</i>

SUPPLEMENTAL PARK FEE EXEMPTIONS

All determinations regarding the exemptions provided in this section shall be made by the City Finance Director or his/her designee. The following shall be exempted from payment of the Park Fee:

Public Agencies

All federal and state agencies, public school districts, fire stations, and the City of Elk Grove will be exempt from the Park Fee. Other non-City public agencies will be subject to payment of the fees; however, the City may choose to waive some or all of the Park Fee and/or the Trail Fee in certain cases.

Replacement/Reconstruction

- a. Any replacement or reconstruction (no change in use) of any residential unit or non-residential square footage that is damaged or destroyed as a result of fire, flood, explosion, wind, earthquake, riot, or other calamity, or act of God shall be exempt from the Park Fee, provided the fee was properly remitted to the City at the time the now damaged structure was originally built. However, if the residential unit(s) replaced or reconstructed exceeds the documented total number of units of the damaged/destroyed residential structure, the excess units are subject to the Park Fee. If a residential structure has been vacant for more than five years, the exemption will not apply.
- b. If a residential and/or non-residential structure is replaced with an alternative land use, such as replacing an office building with a retail building, then City staff will determine the appropriate Park Fee adjustment to reflect the different characteristics of the original and new land uses that may require the payment of additional fees. No refund will be granted. If replaced with additional square footage, then the additional square footage is subject to the fee. If a structure has been vacant for more than five years, the exemption will not apply.
- c. Any replacement or reconstruction of existing square footage (non-residential) will be assessed for the additional square footage.

EXISTING LAGUNA RIDGE PARK FEE PROGRAM

The City adopted the Laguna Ridge Park Fee in 2006 to provide a funding mechanism to finance the Civic Center Regional Park located in the LRSP area and a portion of the Bartholomew Sports Park. All development within boundaries of the Supplemental Park Fee Program is subject to the Laguna Ridge Park Fees.

ANNUAL AND FIVE-YEAR REPORTING REQUIREMENTS

The Mitigation Fee Act requires the City to report every year and every fifth year certain financial information regarding the fees. The City must make available within 180 days after the last day of each fiscal year the following information from the prior fiscal year:

- 1) A brief description of the type of fee in the account or fund
- 2) The amount of the fee
- 3) The beginning and ending balance in the account or fund
- 4) The amount of the fee collected and the interest earned
- 5) An identification of each public improvement for which fees were expended and the amount of expenditures
- 6) An identification of an approximate date by which time construction on the improvement will commence if it is determined that sufficient funds exist to complete the project
- 7) A description of each interfund transfer or loan made from the account and when it will be repaid
- 8) Identification of any refunds made once it is determined that sufficient monies have been collected to fund all fee-related projects

The City must make this information available for public review and must also present it at the next regularly scheduled public meeting not less than 15 days after this information is made available to the public.

For the fifth fiscal year following the first deposit into the fee account, and every five years thereafter, the City must make the following findings with respect to any remaining funds in the fee account, regardless of whether those funds are committed or uncommitted:

- 1) Identify the purpose to which the fee is to be put
- 2) Demonstrate a reasonable relationship between the fee and the purpose for which it is charged
- 3) Identify all sources and amounts of funding anticipated to complete financing any incomplete improvements
- 4) Designate the approximate dates on which funding in item (3) above is expected to be deposited into the fee account

As with the annual disclosure, the five-year report must be made public within 180 days after the end of the City's fiscal year and must be reviewed at the next regularly scheduled public meeting.

The City must make these findings; otherwise, the law requires that the City refund the money on a prorated basis to the then current record owners of the development project.

APPENDIX A

SUPPLEMENTAL PARK FEE CALCULATIONS

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Table A-1
Land Use Summary for LRSP

<u>Residential</u>	<u>Acres</u>	<u>Units</u>
Single Family (includes duplexes)	997.0	4,976
Multi-Family (3 or more attached units)	57.8	1,270
Age Restricted - SFR ¹	114.5	648
Age Restricted - MFR ¹	4.7	135
Subtotal	<hr/> 1,173.9	<hr/> 7,029
<u>Non-Residential</u>	<u>Acres</u>	<u>Sq. Ft.</u>
Shopping Commercial	143.3	1,479,802
Office	59.2	850,269
Subtotal	<hr/> 202.5	<hr/> 2,330,071
Total Acres	1,376.3	

¹ "Age restricted" is described on page 11 of this Nexus Study.

Source: City of Elk Grove; Goodwin Consulting Group, Inc.

Table A-2
DUE Summary

Land Use	Persons per Household (PPH)	Building Square Feet per Employee	User Equivalents per Resident or Employee	User Equivalents per Unit or per 1,000 SF	DUE Factor per Unit or per 1,000 SF
<u>Residential</u>			<i>per Resident</i>	<i>per Unit</i>	<i>per Unit</i>
Single Family	3.33	--	1.00	3.33	1.00
Multi-Family	2.25	--	1.00	2.25	0.68
Age Restricted - SFR	1.86	--	1.00	1.86	0.56
Age Restricted - MFR	1.30		1.00	1.30	0.39
<u>Non-Residential</u>			<i>per Employee ¹</i>	<i>per 1,000 SF</i>	<i>per 1,000 SF</i>
Shopping Commercial	--	500	0.09	0.18	0.05
Office	--	300	0.09	0.30	0.09

¹ Assumes a resident can utilize parks an average of 12 hours per day 7 days a week (84 hours) and an employee can utilize parks an average of 1.5 hours per day 5 days a week (7.5 hours); this translates to 1.0 employee equaling approx. 0.09 residents ($7.5/84 = 0.09$) in terms of potential park utilization.

Source: City of Elk Grove; Goodwin Consulting Group, Inc.

Table A-3**Cost Summary - Capital Improvement Program**

Improvement	Cost
<hr/>	
<u>Community Parks - Development Cost</u>	\$25,813,525
Parks Cost - Fee Zone 1	\$0
Parks Cost - Fee Zone 2	\$12,892,280
Parks Cost - Fee Zone 3	\$12,921,245
<hr/>	
<u>Local & Neighborhood Parks - Dev. Cost</u>	\$34,904,524
Parks Cost - Fee Zone 1	\$12,664,162
Parks Cost - Fee Zone 2	\$17,001,380
Parks Cost - Fee Zone 3	\$5,238,981
<hr/>	
<u>Parkways - Development Cost</u>	\$8,944,897
Parkways Cost - Fee Zone 1	\$6,355,678
Parkways Cost - Fee Zone 2	\$1,541,436
Parkways Cost - Fee Zone 3	\$1,047,783
<hr/>	
<u>Parkland Acquisition</u>¹	\$15,223,000
Total (rounded)	<u>\$84,886,000</u>

¹ Includes supplemental land costs for all parks and parkways that are in excess of 5.0 acres per 1,000 residents. Also includes the cost of land dedicated by Reynen & Bardis (Laguna Ridge) LP and Pulte that exceeds the fair-share for each developer, in which case, the value of the over-dedicated land is included in the Fee Program. The parkland cost includes the Swainson's Hawk Mitigation Fee.

Source: City of Elk Grove; Goodwin Consulting Group, Inc.

Table A-4.0

Cost Allocation of Community Parks Development Cost - Fee Zone 1

Land Use	Units/SF	DUE Factor	Total DUEs	Percent Allocation	Total Costs	Cost per Unit/SF
Cost	\$0					
<i>Residential</i>	<u>Units</u>	<u>per Unit</u>				<u>per Unit</u>
Single Family	4,976	1.00	4,976	78.45%	\$0	\$0
Multi-Family	1,270	0.68	858	13.53%	\$0	\$0
Age Restricted - SFR	648	0.56	362	5.71%	\$0	\$0
Age Restricted - MFR	135	0.39	53	0.83%	\$0	\$0
Subtotal - Residential	7,029		6,249	98.52%	\$0	
<i>Non-Residential</i>	<u>SF</u>	<u>per 1,000 SF</u>				<u>per SF</u>
Shopping Commercial	1,165,858	0.05	63	0.99%	\$0	\$0.00
Office	350,601	0.09	31	0.49%	\$0	\$0.00
Subtotal - Non-Residential	1,516,459		94	1.48%	\$0	
Total			6,343	100.00%	\$0	

Source: Goodwin Consulting Group, Inc.

Table A-4.1
Cost Allocation of Community Parks Development Cost - Fee Zone 2

Land Use	Units/SF	DUE Factor	Total DUEs	Percent Allocation	Total Costs	Cost per Unit/SF
Cost	\$12,892,280					
<i>Residential</i>	<u>Units</u>	<u>per Unit</u>				<u>per Unit</u>
Single Family	4,976	1.00	4,976	79.45%	\$10,242,965	\$2,058
Multi-Family	1,270	0.68	858	13.70%	\$1,766,393	\$1,391
Age Restricted - SFR	648	0.56	362	5.78%	\$745,056	\$1,150
Age Restricted - MFR	135	0.39	53	0.84%	\$108,487	\$804
Subtotal - Residential	7,029		6,249	99.77%	\$12,862,901	
<i>Non-Residential</i>	<u>SF</u>	<u>per 1,000 SF</u>				<u>per SF</u>
Shopping Commercial	266,146	0.05	14	0.23%	\$29,379	\$0.11
Office	0	0.09	0	0.00%	\$0	\$0.00
Subtotal - Non-Residential	266,146		14	0.23%	\$29,379	
Total			6,263	100.00%	\$12,892,280	

Source: Goodwin Consulting Group, Inc.

Table A-4.2
Cost Allocation of Community Parks Development Cost - Fee Zone 3

Land Use	Units/SF	DUE Factor	Total DUEs	Percent Allocation	Total Costs	Cost per Unit/SF
Cost	\$12,921,245					
<i>Residential</i>	<u>Units</u>	<u>per Unit</u>				<u>per Unit</u>
Single Family	4,976	1.00	4,976	79.03%	\$10,212,142	\$2,052
Multi-Family	1,270	0.68	858	13.63%	\$1,761,078	\$1,387
Age Restricted - SFR	648	0.56	362	5.75%	\$742,814	\$1,146
Age Restricted - MFR	135	0.39	53	0.84%	\$108,161	\$801
Subtotal - Residential	7,029		6,249	99.25%	\$12,824,195	
<i>Non-Residential</i>	<u>SF</u>	<u>per 1,000 SF</u>				<u>per SF</u>
Shopping Commercial	47,386	0.05	3	0.04%	\$5,215	\$0.11
Office	500,674	0.09	45	0.71%	\$91,835	\$0.18
Subtotal - Non-Residential	548,060		47	0.75%	\$97,050	
Total			6,296	100.00%	\$12,921,245	

Source: Goodwin Consulting Group, Inc.

Table A-5.0

Cost Allocation - Local and Neighborhood Parks Development Cost - Zone 1

Land Use	Units/SF	DUE Factor	Total DUEs	Percent Allocation	Total Costs	Cost per Unit/SF
Cost	\$12,664,162					
<i>Residential</i>	<u>Units</u>	<u>per Unit</u>				<u>per Unit</u>
Single Family	4,976	1.00	4,976	78.45%	\$9,935,478	\$1,997
Multi-Family	1,270	0.68	858	13.53%	\$1,713,367	\$1,349
Age Restricted - SFR	648	0.56	362	5.71%	\$722,690	\$1,115
Age Restricted - MFR	135	0.39	53	0.83%	\$105,230	\$779
Subtotal - Residential	7,029		6,249	98.52%	\$12,476,766	
<i>Non-Residential</i>	<u>SF</u>	<u>per 1,000 SF</u>				<u>per SF</u>
Shopping Commercial	1,165,858	0.05	63	0.99%	\$124,831	\$0.11
Office	350,601	0.09	31	0.49%	\$62,566	\$0.18
Subtotal - Non-Residential	1,516,459		94	1.48%	\$187,397	
Total			6,343	100.00%	\$12,664,162	

Source: Goodwin Consulting Group, Inc.

Table A-5.1
Cost Allocation - Local and Neighborhood Parks Development Cost - Zone 2

Land Use	Units/SF	DUE Factor	Total DUEs	Percent Allocation	Total Costs	Cost per Unit/SF
Cost	\$17,001,380					
<i>Residential</i>	<u>Units</u>	<u>per Unit</u>				<u>per Unit</u>
Single Family	4,976	1.00	4,976	79.45%	\$13,507,661	\$2,715
Multi-Family	1,270	0.68	858	13.70%	\$2,329,388	\$1,834
Age Restricted - SFR	648	0.56	362	5.78%	\$982,525	\$1,516
Age Restricted - MFR	135	0.39	53	0.84%	\$143,065	\$1,060
Subtotal - Residential	7,029		6,249	99.77%	\$16,962,638	
<i>Non-Residential</i>	<u>SF</u>	<u>per 1,000 SF</u>				<u>per SF</u>
Shopping Commercial	266,146	0.05	14	0.23%	\$38,742	\$0.15
Office	0	0.09	0	0.00%	\$0	\$0.00
Subtotal - Non-Residential	266,146		14	0.23%	\$38,742	
Total			6,263	100.00%	\$17,001,380	

Source: Goodwin Consulting Group, Inc.

Table A-5.2
Cost Allocation - Local and Neighborhood Parks Development Cost - Zone 3

Land Use	Units/SF	DUE Factor	Total DUEs	Percent Allocation	Total Costs	Cost per Unit/SF
Cost	\$5,238,981					
<i>Residential</i>	<u>Units</u>	<u>per Unit</u>				<u>per Unit</u>
Single Family	4,976	1.00	4,976	79.03%	\$4,140,562	\$832
Multi-Family	1,270	0.68	858	13.63%	\$714,037	\$562
Age Restricted - SFR	648	0.56	362	5.75%	\$301,178	\$465
Age Restricted - MFR	135	0.39	53	0.84%	\$43,854	\$325
Subtotal - Residential	7,029		6,249	99.25%	\$5,199,632	
<i>Non-Residential</i>	<u>SF</u>	<u>per 1,000 SF</u>				<u>per SF</u>
Shopping Commercial	47,386	0.05	3	0.04%	\$2,114	\$0.04
Office	500,674	0.09	45	0.71%	\$37,235	\$0.07
Subtotal - Non-Residential	548,060		47	0.75%	\$39,349	
Total			6,296	100.00%	\$5,238,981	

Source: Goodwin Consulting Group, Inc.

Table A-6.0
Cost Allocation - Parkways Development Cost - Zone 1

Land Use	Units/SF	DUE Factor	Total DUEs	Percent Allocation	Total Costs	Cost per Unit/SF
Cost	\$6,355,678					
<i>Residential</i>	<u>Units</u>	<u>per Unit</u>				<u>per Unit</u>
Single Family	4,976	1.00	4,976	78.45%	\$4,986,252	\$1,002
Multi-Family	1,270	0.68	858	13.53%	\$859,876	\$677
Age Restricted - SFR	648	0.56	362	5.71%	\$362,692	\$560
Age Restricted - MFR	135	0.39	53	0.83%	\$52,811	\$391
Subtotal - Residential	7,029		6,249	98.52%	\$6,261,630	
<i>Non-Residential</i>	<u>SF</u>	<u>per 1,000 SF</u>				<u>per SF</u>
Shopping Commercial	1,165,858	0.05	63	0.99%	\$62,648	\$0.05
Office	350,601	0.09	31	0.49%	\$31,400	\$0.09
Subtotal - Non-Residential	1,516,459		94	1.48%	\$94,048	
Total			6,343	100.00%	\$6,355,678	

Source: Goodwin Consulting Group, Inc.

Table A-6.1
Cost Allocation - Parkways Development Cost - Zone 2

Land Use	Units/SF	DUE Factor	Total DUEs	Percent Allocation	Total Costs	Cost per Unit/SF
Cost	\$1,541,436					
<i>Residential</i>	<u>Units</u>	<u>per Unit</u>				<u>per Unit</u>
Single Family	4,976	1.00	4,976	79.45%	\$1,224,677	\$246
Multi-Family	1,270	0.68	858	13.70%	\$211,195	\$166
Age Restricted - SFR	648	0.56	362	5.78%	\$89,081	\$137
Age Restricted - MFR	135	0.39	53	0.84%	\$12,971	\$96
Subtotal - Residential	7,029		6,249	99.77%	\$1,537,923	
<i>Non-Residential</i>	<u>SF</u>	<u>per 1,000 SF</u>				<u>per SF</u>
Shopping Commercial	266,146	0.05	14	0.23%	\$3,513	\$0.01
Office	0	0.09	0	0.00%	\$0	\$0.00
Subtotal - Non-Residential	266,146		14	0.23%	\$3,513	
Total			6,263	100.00%	\$1,541,436	

Source: Goodwin Consulting Group, Inc.

Table A-6.2
Cost Allocation - Parkways Development Cost - Zone 3

Land Use	Units/SF	DUE Factor	Total DUEs	Percent Allocation	Total Costs	Cost per Unit/SF
Cost	\$1,047,783					
<i>Residential</i>	<u>Units</u>	<u>per Unit</u>				<u>per Unit</u>
Single Family	4,976	1.00	4,976	79.03%	\$828,102	\$166
Multi-Family	1,270	0.68	858	13.63%	\$142,806	\$112
Age Restricted - SFR	648	0.56	362	5.75%	\$60,235	\$93
Age Restricted - MFR	135	0.39	53	0.84%	\$8,771	\$65
Subtotal - Residential	7,029		6,249	99.25%	\$1,039,913	
<i>Non-Residential</i>	<u>SF</u>	<u>per 1,000 SF</u>				<u>per SF</u>
Shopping Commercial	47,386	0.05	3	0.04%	\$423	\$0.01
Office	500,674	0.09	45	0.71%	\$7,447	\$0.01
Subtotal - Non-Residential	548,060		47	0.75%	\$7,870	
Total			6,296	100.00%	\$1,047,783	

Source: Goodwin Consulting Group, Inc.

Table A-7

Cost Allocation - Supplemental Parkland Acquisition Cost

Land Use	Units/SF	DUE Factor	Total DUEs	Percent Allocation	Total Costs	Cost per Unit/SF
Cost	\$15,223,000					
<i>Residential</i>	<u>Units</u>	<u>per Unit</u>				<u>per Unit</u>
Single Family	3,556	1.00	3,556	79.45%	\$12,094,736	\$3,401
Multi-Family	1,270	0.68	858	19.17%	\$2,918,614	\$2,298
Age Restricted - SFR	16	0.56	9	0.20%	\$30,396	\$1,900
Age Restricted - MFR	135	0.39	53	1.18%	\$179,253	\$1,328
Subtotal - Residential ¹	4,977		4,476	100.00%	\$15,223,000	
<i>Non-Residential</i>	<u>SF</u>	<u>per 1,000 SF</u>				<u>per SF</u>
Shopping Commercial	0	n/a	0	0.00%	\$0	n/a
Office	0	n/a	0	0.00%	\$0	n/a
Subtotal - Non-Residential	0		0	0.00%	\$0	
Total			4,476	100.00%	\$15,223,000	

¹ The residential unit total does not include Reynen & Bardis (Laguna Ridge) LP and Pulte's development in Phases II and IIB since land dedications from these developers have satisfied their fair share land dedication requirement for these areas; the cost of the fair share land dedication has also been excluded from the total parkland acquisition cost shown in this table.

Source: Goodwin Consulting Group, Inc.

APPENDIX B

DETAILED PARK AND PARKWAY COST ESTIMATES

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Table B-1
Detailed Park Development Costs

Park	Owner ¹	Phase	Fee Zone	Park Type	Specific Plan Identifier	Acreage	Cost per Acre	Total Cost
Rose Garden	Pulte	I/II	1	Neighborhood	E	0.94	\$942,234	\$885,700
Promenade	Pulte	I/II	1	Neighborhood	F	3.62	\$671,389	\$2,430,428
Storybook Woods	Pulte	I/II	1	Neighborhood	G	1.82	\$721,344	\$1,312,846
Constellation	R&B	I/II	1	Neighborhood	B	2.29	\$656,213	\$1,502,728
Horseshoe	R&B	I/II	1	Neighborhood	D	9.09	\$532,950	\$4,844,516
Island	R&B	I/II	1	Neighborhood	H	2.34	\$721,344	\$1,687,945
Oasis	Pulte	I/II	2	Community		10.04	\$538,000	\$5,401,520
	R&B South	I/II	2	Community	L	10.02	\$538,000	\$5,390,760
Poppy (West - Zraggen)	Community Building (4,200 SF)	I/II	2	Community				\$2,100,000
	Pulte	I/II	2	Neighborhood	M	1.40	\$721,344	\$1,009,882
Poppy (East - Madeira South)	R&B	III	2	Neighborhood		1.40	\$721,344	\$1,009,882
	R&B South	I/II	2	Neighborhood	N	2.30	\$721,344	\$1,659,091
Tuscan (Neighborhood)	Meritage Homes	III	2	Neighborhood	R	0.70	\$532,950	\$373,065
Tuscan (Neighborhood)	Meritage Homes	III	2	Neighborhood	R	8.50	\$532,950	\$4,530,075
Arbor	R&B	III	2	Neighborhood	U	3.30	\$721,344	\$2,380,435
Treasure Homes (Local)	Treasure Homes	III	2	Neighborhood	T	3.20	\$721,344	\$2,380,301
Treasure Homes (Neighborhood)	Treasure Homes	III	2	Neighborhood	V	7.00	\$532,950	\$3,730,650 ²
Senior/Madeira East	R&B (Hume)	IV	3	Neighborhood	Q	1.11	\$721,344	\$800,692
Reardan Sports & Activity Complex	Cosumnes CSD	IV	3		P			
- Park Development		IV	3	Community	P1	17.30	\$538,000	\$9,307,400
- Frontage Improvements		IV	3	Community				\$1,113,845 ³
- Community Building	Building - 10,000 SF	IV	3	Community				\$2,500,000 ⁴
Bayless/Sun Grove	Sun Grove Church	IV	3	Neighborhood	O	1.10	\$721,344	\$793,478
Madeira East (Central)	R&B East	IV	3	Neighborhood	J	5.12	\$532,950	\$2,728,704
Madeira East (East)	R&B East	IV	3	Neighborhood	K	1.27	\$721,344	\$916,107
Other Parkways - Fee Zone 1		IV	1	Parkway		12.04	\$191,000	\$2,298,877
Other Parkways - Fee Zone 2		IV	2	Parkway		8.07	\$191,000	\$1,541,436
Other Parkways - Fee Zone 3		IV	3	Parkway		2.45	\$191,000	\$467,950
Parkway Bridges	4 Pedestrian Bridges within Parkways			Parkway				\$525,546
Whitelock Grand Parkway West					PO8-PO15,			
- Channel Area	Pulte	I/II	1	Parkway	D1 - D3	14.57	\$231,000	\$3,365,670
Whitelock Grand Parkway West					D4			
- Bridgeview (Acorn) Park ⁴	Pulte	I/II	1	Parkway		0.93	\$460,600	\$428,358 ⁵
Whitelock Grand Parkway East ⁵		I/II	3	Parkway	PO4A, PO4B, PO25, PO26	1.66	\$191,000	\$317,060 ⁶
Total						133.58		\$69,663,000

¹ This was the ownership at the time the Laguna Ridge Specific Plan was adopted by the City of Elk Grove.

² Excludes the development cost associated with 3.0 acres of drainage improvements located within this 10-acre park.

³ Reflects a proportionate share of the total improvement cost; assumes the remaining share of the total cost will be funded from other sources.

⁴ Reflects 50% of the total facility cost; the remaining 50% will be funded from other sources.

⁵ Per-acre costs are based on actual costs, inflated to 2019 dollars, incurred by Pulte for Whitelock Grand Parkway west of Big Horn Blvd and exclude a 25-foot landscape corridor within all areas. The West portion excludes the 50-foot channel area.

⁶ Assumes that the portion of the Grand Parkway, east of Big Horn Blvd, has a total width requirement of 40 feet.

Source: City of Elk Grove; Goodwin Consulting Group, Inc.

**Table B-2
Detailed Parkland Costs**

Map Label	Phase	Park	Specific Plan Identifier	Total Acreage in LRSP	Residual Acreage in Fee Program ¹	Dedication FY	Estimated Land Value per Acre	Swainson's Hawk Mitigation Fee per Acre	Estimate Value per Acre	Total Value	Developer Dedicated
Parks											
P1	I/II	Constellation	B	2.29	1.03	2006-07	\$402,190	\$18,325	\$420,515	\$435,232	R&B
P2	I/II	Horseshoe	D	9.09	4.11	2010-11	\$94,650	\$18,325	\$112,975	\$464,327	R&B
P3	I/II	Civic Center Community/Regional Park	C	9.61	4.34	2006-07	\$402,190	\$18,325	\$420,515	\$1,825,035	R&B
Foster Parcel	I/II	Civic Center Community/Regional Park	C	3.12	1.41	2010-11	\$234,696	\$18,325	\$253,021	\$356,760	City
P4	I/II	Civic Center Community/Regional Park	C	6.68	3.02	2006-07	\$402,190	\$18,325	\$420,515	\$1,269,955	R&B
P5	I/II	Civic Center Community/Regional Park	C	10.55	4.77	2006-07	\$402,190	\$18,325	\$420,515	\$2,005,857	R&B
P6	I/II	Civic Center Community/Regional Park	C	2.97	1.34	2006-07	\$402,190	\$18,325	\$420,515	\$563,490	R&B
P7A & P7B	I/II	Civic Center Community/Regional Park	C	10.07	4.55	2006-07	\$402,190	\$18,325	\$420,515	\$1,913,343	R&B
P8	I/II	Island	H	2.34	1.06	2010-11	\$94,650	\$18,325	\$112,975	\$119,754	R&B
P9	I/II	Rose Garden	E	0.94	0.42	2007-08	\$298,540	\$18,325	\$316,865	\$133,083	Pulte
P11	I/II	Promenade	F	3.62	1.64	2006-07	\$402,190	\$18,325	\$420,515	\$689,645	Pulte
P12	I/II	Storybook Woods	G	1.82	0.82	2006-07	\$402,190	\$18,325	\$420,515	\$344,822	Pulte
P13	I/II	Oasis	L	10.04	4.54	2006-07	\$402,190	\$18,325	\$420,515	\$1,909,138	Pulte
P14	I/II	Oasis	L	10.02	4.26	ND	\$251,433	\$12,390	\$263,823	\$1,124,846	
P15	I/II	Poppy (West - Zraggen)	M	1.40	0.60	ND	\$251,433	\$12,390	\$263,823	\$157,164	
P15	III	Poppy (West - Zraggen)	M	1.40	0.60	ND	\$251,433	\$12,390	\$263,823	\$157,164	
P16	I/II	Poppy (East - Madeira South)	N	2.30	0.98	ND	\$251,433	\$12,390	\$263,823	\$258,198	
P17 (portion)	III	Tuscan (Neighborhood)	R	0.70	0.30	ND	\$251,433	\$12,390	\$263,823	\$78,582	
P17 (portion)	III	Tuscan (Neighborhood)	R	8.50	3.84	2010-11	\$94,650	\$9,646	\$104,296	\$400,680	Urban Prop.
P18	III	Treasure Homes (Local)	T	3.20	1.36	ND	\$251,433	\$12,390	\$263,823	\$359,232	
P19	III	Treasure Homes (Neighborhood)	V	10.00	4.26	ND	\$251,433	\$12,390	\$263,823	\$1,122,601 ²	
P20	III	Arbor	U	3.30	1.40	ND	\$251,433	\$12,390	\$263,823	\$370,458	
P21	IV	Bayless/Sun Grove	O	1.10	0.50	2017-18	\$326,100	\$11,452	\$337,552	\$167,088	Taylor
P22	IV	Reardan Sports & Activity Complex	P	17.30	7.36	2017-18	\$263,364	\$11,452	\$274,816	\$2,023,021 ³	R&B
P23	IV	Senior/Madeira East	Q	1.11	0.50	2017-18	\$326,100	\$11,452	\$337,552	\$162,776	Taylor
P24 (portion)	IV	Madeira East (Central)	J	1.24	0.56	2014-15	\$188,000	\$10,362	\$198,362	\$110,686	Taylor
P24 (portion)	IV	Madeira East (Central)	J	3.88	1.75	2015-16	\$220,700	\$10,639	\$231,339	\$404,843	Taylor
P25	IV	Madeira East (East)	K	1.27	0.57	2014-15	\$188,000	\$10,362	\$198,362	\$113,364	Taylor
Subtotal - Parks				139.86	61.88					\$19,041,145	
Grand Parkway											
PO4A	IV			0.31	0.14	2006-07	\$402,190	\$18,325	\$420,515	\$58,918	Zehnder
PO4B	IV			0.32	0.14	2015-16	\$220,700	\$10,639	\$231,339	\$32,387	Taylor
PO8	I/II			0.08	0.03	2006-07	\$402,190	\$18,325	\$420,515	\$14,315	Taylor
PO9	I/II			0.18	0.08	2006-07	\$402,190	\$18,325	\$420,515	\$33,641	Pulte
PO10	I/II			0.18	0.08	2006-07	\$402,190	\$18,325	\$420,515	\$33,641	Pulte
PO11	I/II			0.18	0.08	2006-07	\$402,190	\$18,325	\$420,515	\$33,641	Pulte
PO12	I/II			0.20	0.09	2006-07	\$402,190	\$18,325	\$420,515	\$37,846	R&B
PO13	I/II			0.15	0.07	2006-07	\$402,190	\$18,325	\$420,515	\$29,436	R&B
PO14	I/II			0.13	0.06	2006-07	\$402,190	\$18,325	\$420,515	\$25,231	R&B
PO15	I/II			-	-	2006-07	\$402,190	\$18,325	\$420,515	\$0	
PO 25	IV			0.43	0.19	2015-16	\$220,700	\$10,639	\$231,339	\$43,955	Taylor
PO 26	IV			0.60	0.27	2014-15	\$188,000	\$10,362	\$198,362	\$53,558	Taylor
D1	I/II			6.00	2.71	2006-07	\$142,777	\$18,325	\$161,102	\$436,586 ⁴	Pulte
D2	I/II			3.59	1.62	2008-09	\$47,060	\$18,325	\$65,385	\$106,091 ⁴	R&B
D3	I/II			3.88	1.75	2008-09	\$81,590	\$18,325	\$99,915	\$175,213 ⁴	R&B
D4	I/II	Acorn Park		0.93	0.72	2006-07	\$402,190	\$18,325	\$420,515	\$176,616	Pulte
Subtotal - Parkways				17.16	8.03					\$1,291,075	
Other Parkways											
PO5	I/II			0.80	0.36	2010-11	\$164,026	\$18,325	\$182,351	\$65,646	R&B
PO6	I/II			0.72	0.31	2010-11	\$164,026	\$18,325	\$182,351	\$60,176	R&B
PO7	I/II			0.36	0.15	2010-11	\$164,026	\$18,325	\$182,351	\$29,176	R&B
PO16	I/II			0.35	0.15	2006-07	\$402,190	\$18,325	\$420,515	\$63,247	R&B
PO17	I/II			0.51	0.22	2006-07	\$402,190	\$18,325	\$420,515	\$91,427	Pulte
PO18	I/II			1.17	0.50	2010-11	\$94,650	\$18,325	\$112,975	\$56,245	Pulte
PO19	I/II			0.43	0.18	2006-07	\$402,190	\$18,325	\$420,515	\$76,942	Pulte
PO20	III			0.82	0.35	ND	\$242,512	\$9,646	\$252,158	\$87,983	Urban
PO21	III			1.36	0.58	ND	\$242,512	\$11,854	\$254,366	\$147,201	R&B
PO22	III			0.54	0.23	ND	\$242,512	\$9,646	\$252,158	\$57,940	Urban
PO23	III			1.60	0.68	ND	\$242,512	\$11,854	\$254,366	\$173,178	R&B
PO24A, 24B, 24C, 24D, & 24E	III			1.00	0.43	ND	\$242,512	\$11,854	\$254,366	\$108,236	R&B
D5	I/II			3.23	1.46	2008-09	\$164,026	\$18,325	\$182,351	\$266,232	R&B
D6	I/II			1.27	0.57	2008-09	\$164,026	\$18,325	\$182,351	\$103,940	R&B
D7	I/II			0.90	0.40	2008-09	\$164,026	\$18,325	\$182,351	\$72,940	R&B
PO 27	IV			1.32	0.59	2015-16	\$220,700	\$10,639	\$231,339	\$136,490	Taylor
PO 28				0.38	0.17	2006-07	\$402,190	\$18,325	\$420,515	\$71,488	R&B
PO 29				0.46	0.21	2006-07	\$402,190	\$18,325	\$420,515	\$88,308	R&B
PO 30				0.45	0.20	2006-07	\$402,190	\$18,325	\$420,515	\$84,103	R&B
PO 31				0.95	0.40	ND	\$251,433	\$12,390	\$263,823	\$106,467	
PO 32				0.74	0.32	ND	\$251,433	\$12,390	\$263,823	\$83,546	Pulte
PO 33				0.18	0.08	ND	\$251,433	\$12,390	\$263,823	\$20,148	
PO 34				0.27	0.11	ND	\$251,433	\$12,390	\$263,823	\$29,823	
PO 35				0.61	0.26	ND	\$251,433	\$12,390	\$263,823	\$68,771	
PO 36				0.09	0.04	2006-07	\$402,190	\$18,325	\$420,515	\$16,821	Pulte
PO 37				0.09	0.04	2006-07	\$402,190	\$18,325	\$420,515	\$16,821	Pulte
PO 38				0.40	0.18	2006-07	\$402,190	\$18,325	\$420,515	\$75,693	Pulte
PO 39 (portion)				0.95	0.43	2014-15	\$188,000	\$10,362	\$198,362	\$84,800	Taylor
PO 39 (portion)				0.18	0.08	2015-16	\$220,700	\$10,639	\$231,339	\$18,507	Taylor
PO 40				0.41	0.19	2006-07	\$402,190	\$18,325	\$420,515	\$79,898	R&B
				22.56	9.86					\$2,442,191	
Total Parks & Parkways (rounded)				179.58	79.78					\$22,774,000	

¹ Excludes a proportionate share of park and parkway acreage that amounts to a total of 5.0 acres per 1,000 residents.

² Includes land costs associated with 3.0 acres of passive park space/drainage improvements and 7.0 acres of active park space.

³ Reflects the portion of the estimated \$4.5 million cost of land and financing for the Los Rios property that will be funded by the LRSP Supplemental Park Fee Program.

⁴ Assumes a zero value for the 40' slope and 30' slope areas on either side of the 50' channel area of the Grand Parkway.

Table B-3

Calculation of the Supplemental Parkland Cost in the Fee Program ¹

Parkland	Cost
Total Acquisition Cost of Parks & Parkways	\$22,774,000
Less: Cost of R&B Park Land Dedication Requirement (13.4 Acres)	(\$4,866,474)
Less: Cost of Pulte Park Land Dedication Requirement (8.1 Acres)	<u>(\$2,684,997)</u>
Supplemental Parkland Acquisition Cost Included in the Fee Program (rounded)	\$15,223,000

¹ This table refers to the cost of parkland that is in addition to the 5.0 acre per 1,000 residents dedication requirement or equivalent in-lieu fee.

The supplemental parkland acquisition cost that is included in the fee program is the cost that will be funded by all development in LRSP other than Reynen & Bardis (Laguna Ridge) LP and Pulte properties.

Source: City of Elk Grove; Goodwin Consulting Group, Inc.

Table B-4

Land Dedication Calculation for Supplemental Park Land ¹

Land Use	Units	DUE Factor	Total DUEs	Percent Allocation	Total Acres	Land Dedication Requirement per Unit
Total Acres	79.78					
						<i>acres</i>
Single Family	4,976	1.00	4,976	79.63%	63.53	0.0128
Multi-Family	1,270	0.68	858	13.73%	10.96	0.0086
Age Restricted - SFR	648	0.56	362	5.79%	4.62	0.0071
Age Restricted - MFR	135	0.39	53	0.84%	0.67	0.0050
Total	7,029		6,249	100.00%	79.78	

¹ This table refers to parkland that is in addition to the 5.0 acre per 1,000 residents dedication requirement or equivalent in-lieu fee.

Source: Goodwin Consulting Group, Inc.

APPENDIX C

PARKLAND CALCULATIONS BASED ON A 5.0 ACRE PER 1,000 RESIDENTS STANDARD

Table

Page

Table C-1: Land Dedication Calculation Based on 5.0 Acres per 1,000 Residents..... C-1

Table C-1

Land Dedication Calculation Based on 5.0 Acres per 1,000 Residents

Land Use	Units	DUE Factor	Total DUEs	Percent Allocation	Total Acres	Land Dedication Requirement per Unit
Total Acres ¹	99.79					
						<i>acres</i>
Single Family	4,976	1.00	4,976	79.63%	79.47	0.0160
Multi-Family	1,270	0.68	858	13.73%	13.70	0.0108
Age Restricted - SFR	648	0.56	362	5.79%	5.78	0.0089
Age Restricted - MFR	135	0.39	53	0.84%	0.84	0.0062
Total	7,029		6,249	100.00%	99.79	

¹ Assumes 20,288 residents are anticipated within the LRSP area and a 5.0 acre per 1,000 resident parkland standard.

Source: Goodwin Consulting Group, Inc.

APPENDIX D

DEVELOPER CREDITS AND REIMBURSEMENTS

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Table D-10: Taylor Properties – Park Land Acquisition Credit/Reimbursement	D-10
Table D-11: Taylor Properties – Park Land Acquisition Credit/Reimbursement.....	D-11

Table D-1
R&B - Net Park Development Credit/Reimbursement

<u>Contract #</u>	<u>Facilities</u>	<u>Name</u>	<u>Park Fee</u>		<u>Eligible Development</u>		<u>Cost per Acre</u>			
			<u>Acreage</u>	<u>Cost</u>	<u>Cost</u>	<u>Cost per Acre</u>				
C-11-454	P1	Constellation Park	2.29	\$	1,141,950	\$	498,668	\$	1,141,950	
	P2	Horseshoe Neighborhood	9.09	\$	136,350	\$	15,000	\$	136,350	
	P8	Play Island Local Park	2.34	\$	29,250	\$	12,500	\$	29,250	
	PO16	Lndsc Lots C&D (PW2)	0.35	\$	50,750	\$	145,000	\$	50,750	
	PO28	Median parkway	0.38	\$	55,100	\$	145,000	\$	55,100	
	PO29	Median parkway	0.46	\$	66,700	\$	145,000	\$	66,700	
	PO30	Median parkway	0.45	\$	65,250	\$	145,000	\$	65,250	
	PO40	Median parkway	0.41	\$	59,450	\$	145,000	\$	59,450	
	D5	Parkway next to Drainag	3.23	\$	468,350	\$	145,000	\$	468,350	
	D6	Parkway next to Drainag	1.27	\$	184,150	\$	145,000	\$	184,150	
	D7	Parkway next to Drainag	0.9	\$	130,500	\$	145,000	\$	130,500	
	PO5	Paseo parcel C	0.8	\$	115,707	\$	145,000	\$	116,000	
	PO6	Paseo parcel B	0.72	\$	104,915	\$	145,000	\$	104,400	
	PO7	Paseo parcel A	0.36	\$	52,771	\$	145,000	\$	52,200	
		Parkway Bridges		\$	399,372			\$	399,372	
				23.05	\$	3,060,565			\$	3,059,772
	Total Development Obligation				\$	(2,464,200)				
	Net Development Credit/Reimbursement				\$	596,365				

Source: City of Elk Grove

Table D-2
Pulte - Net Park Development Credit/Reimbursement

<u>Contract #</u>	<u>Facilities</u>	<u>Name</u>	<u>Park Fee</u>		<u>Eligible Development</u>		<u>Cost per Acre</u>
			<u>Acreage</u>		<u>Cost</u>		
C-12-151	P9	Rose Garden	0.94	\$	673,059	\$	716,020
	P11	Promenade	3.62	\$	1,846,924	\$	510,200
	P12	Storybook Woods	1.82	\$	195,416	\$	107,373
	PO17	Paseo	0.51	\$	73,950	\$	145,000
	PO18	Paseo	1.17	\$	169,650	\$	145,000
	PO19	Paseo	0.43	\$	62,350	\$	145,000
	PO36	Paseo	0.09	\$	13,050	\$	145,000
	PO37	Paseo	0.09	\$	13,050	\$	145,000
	PO38	Paseo	0.4	\$	58,000	\$	145,000
	PO8-PO15, D1-	Whitelock Grand Parkway					
	D3	West (Channel Area)	14.57	\$	2,558,350	\$	175,590
		Whitelock Grand Parkway					
	D4	West (Acorn Park)	0.93	\$	325,500	\$	350,000
			24.57	\$	5,989,299		
	Total Development Obligation			\$	(5,102,248)		
	Net Development Credit/Reimbursement			\$	887,053		

Note: Pulte was paid out \$887,053 on May 28, 2013

Source: City of Elk Grove

Table D-3

Taylor Properties - Net Park Development Credit/Reimbursement

Madeira East Village 4

<u>Contract #</u>	<u>Facilities</u>	<u>Name</u>	<u>Park Fee Acreage</u>	<u>Eligible Development Cost</u>	<u>Cost per Acre</u>
C-17-269	PO4B	Whitelock Grand Parkway East	0.32	\$ 145,000.00	\$ 46,400
	PO25	Whitelock Grand Parkway East	0.22	\$ 145,000.00	\$ 31,900
	PO27	Other Parkway	1.3	\$ 145,000.00	\$ 188,500
Subtotal			1.84	\$ 145,000.00	\$ 266,800
Inflation Cost Escalator (2012)			1.65%	\$ 2,393	\$ 4,402
Adjusted Subtotal				\$ 147,393	\$ 271,202
Inflation Cost Escalator (2013)			5.20%	\$ 7,664	\$ 14,103
Adjusted Subtotal				\$ 155,057	\$ 285,305
Inflation Cost Escalator (2014)			5.00%	\$ 7,752.85	\$ 14,265.24
Adjusted Subtotal				\$ 162,810	\$ 299,570
Inflation Cost Escalator (2015)			2.40%	\$ 3,907.43	\$ 7,189.68
Adjusted Subtotal				\$ 166,717	\$ 306,760
Inflation Cost Escalator (2016)			3.66%	\$ 6,101.85	\$ 11,227.40
Adjusted Subtotal				\$ 172,819	\$ 317,987
Total Eligible Reimbursement				<u>\$ 172,819</u>	<u>\$ 317,987</u>

Source: City of Elk Grove

**Table D-4
Taylor Properties - Net Park Development Credit/Reimbursement**

<i>Madeira East Village 1</i>				<u>Eligible</u>	
<u>Contract #</u>	<u>Facilities</u>	<u>Name</u>	<u>Park Fee</u>	<u>Development</u>	<u>Cost per Acre</u>
			<u>Acreage</u>	<u>Cost</u>	
C-17-271	PO25	Whitelock Grand Parkway East	0.22	\$ 145,000.00	\$ 31,175 ¹
	PO26	Whitelock Grand Parkway East	0.87	\$ 145,000.00	\$ 125,425 ¹
	PO39	Other Parkway	0.86	\$ 145,000.00	\$ 124,700 ¹
		Subtotal	1.95		\$ 281,300
		Inflation Cost Escalator (2012)	1.65%		\$ 4,641
		Adjusted Subtotal			\$ 285,941
		Inflation Cost Escalator (2013)	5.20%		\$ 14,869
		Adjusted Subtotal			\$ 300,810
		Inflation Cost Escalator (2014)	5.00%		\$ 15,041
		Adjusted Subtotal			\$ 315,851
		Inflation Cost Escalator (2015)	2.40%		\$ 7,580
		Adjusted Subtotal			\$ 323,431
		Inflation Cost Escalator (2016)	3.66%		\$ 11,838
		Adjusted Subtotal			\$ 335,269
		Total Eligible Reimbursement			<u>\$ 335,269</u>

1. Total includes Engineering & Contingency

Source: City of Elk Grove

**Table D-5
R&B - Park Land Acquisition Credit/Reimbursement**

<u>Map Label</u>	<u>Phase</u>	<u>Name</u>	<u>Acreeage</u>	<u>Supp. Fee Area</u>	<u>Quimby Area</u>	<u>IOD FY</u>	<u>Nexus Land Value per Acre</u>	<u>Hawk Mitigation per Acre</u>	<u>Total Value per Acre</u>	<u>Total Supp. Fee Value</u>
P1	I/II	Constellation Park	2.29	1.03	1.26	FY06/07	\$ 402,190	\$ 18,325	\$ 420,515	\$ 435,232
P3	I/II	Civic Center Community/Regional Park	9.61	4.34	5.27	FY06/07	\$ 402,190	\$ 18,325	\$ 420,515	\$ 1,825,035
P4	I/II	Civic Center Community/Regional Park	6.68	3.02	3.66	FY06/07	\$ 402,190	\$ 18,325	\$ 420,515	\$ 1,269,955
P5	I/II	Civic Center Community/Regional Park	10.55	4.77	5.78	FY06/07	\$ 402,190	\$ 18,325	\$ 420,515	\$ 2,005,857
P6	I/II	Civic Center CP (excludes buffer)	2.97	1.34	1.63	FY06/07	\$ 402,190	\$ 18,325	\$ 420,515	\$ 563,490
P7A,B	I/II	Civic Center Community/Regional Park	10.07	4.55	5.52	FY06/07	\$ 402,190	\$ 18,325	\$ 420,515	\$ 1,913,343
PO12	I/II	Parkway next to channel	0.2	0.09	0.11	FY06/07	\$ 402,190	\$ 18,325	\$ 420,515	\$ 37,846
PO13	I/II	Parkway next to channel	0.15	0.07	0.08	FY06/07	\$ 402,190	\$ 18,325	\$ 420,515	\$ 29,436
PO14	I/II	Parkway next to channel	0.13	0.06	0.07	FY06/07	\$ 402,190	\$ 18,325	\$ 420,515	\$ 25,231
PO15	I/II	Parkway next to channel	0	0	0	FY06/07	\$ 402,190	\$ 18,325	\$ 420,515	\$ -
PO16	I/II	Lndsc Lots C & D (PW2)	0.35	0.16	0.19	FY06/07	\$ 402,190	\$ 18,325	\$ 420,515	\$ 67,282
PO28	I/II	Median parkway	0.38	0.17	0.21	FY06/07	\$ 402,190	\$ 18,325	\$ 420,515	\$ 71,488
PO29	I/II	Median parkway	0.46	0.21	0.25	FY06/07	\$ 402,190	\$ 18,325	\$ 420,515	\$ 88,308
PO30	I/II	Median parkway	0.45	0.2	0.25	FY06/07	\$ 402,190	\$ 18,325	\$ 420,515	\$ 84,103
PO40	I/II	Median parkway	0.41	0.19	0.22	FY06/07	\$ 402,190	\$ 18,325	\$ 420,515	\$ 79,898
PO2	I/II	Whitelock parkway next to Grand Parkway	0	0	0	FY07/08	\$ 298,540	\$ 18,325	\$ 316,865	\$ -
PO3	I/II	Whitelock parkway next to Grand Parkway	0	0	0	FY07/08	\$ 298,540	\$ 18,325	\$ 316,865	\$ -
D2	I/II	Channel	3.59	1.62	1.97	FY08/09	\$ 164,026	\$ 18,325	\$ 182,351	\$ 106,091
D3	I/II	Channel	3.88	1.75	2.13	FY08/09	\$ 164,026	\$ 18,325	\$ 182,351	\$ 175,213
D5	I/II	Parkway next to drainage channel	3.23	1.46	1.77	FY08/09	\$ 164,026	\$ 18,325	\$ 182,351	\$ 266,232
D6	I/II	Parkway next to drainage channel	1.27	0.57	0.7	FY08/09	\$ 164,026	\$ 18,325	\$ 182,351	\$ 103,940
D7	I/II	Parkway next to drainage channel	0.9	0.4	0.5	FY08/09	\$ 164,026	\$ 18,325	\$ 182,351	\$ 72,940
PO5	I/II	Paseo parcel C adj to channel	0.8	0.36	0.44	FY08/09	\$ 164,026	\$ 18,325	\$ 182,351	\$ 65,646
PO6	I/II	Paseo parcel B adj to channel	0.72	0.33	0.39	FY08/09	\$ 164,026	\$ 18,325	\$ 182,351	\$ 60,176
PO7	I/II	Paseo parcel A adj to channel	0.36	0.16	0.2	FY08/09	\$ 164,026	\$ 18,325	\$ 182,351	\$ 29,176
P2	I/II	Horseshoe	9.09	4.11	4.98	FY10/11	\$ 94,650	\$ 18,325	\$ 112,975	\$ 464,327
P8	I/II	Play Island	2.34	1.06	1.28	FY10/11	\$ 94,650	\$ 18,325	\$ 112,975	\$ 119,754
				<u>Supp. Fee Area</u>	<u>Quimby Area</u>					
Totals			70.88	32.02	38.86					
Total Land Dedication Requirement				(13.40)	(16.25)					
Eligible Land Overdedication				<u>18.62</u>	<u>22.61</u>					
LRSP Supplemental Parks Land Acquisition Reimbursement - Summary Breakdown										
					5.17				\$ 112,975	\$ 584,081
					4.82				\$ 182,351	\$ 879,415
					8.63				\$ 420,515	\$ 3,630,031
		Total reimbursed in LRSP Supp. Parks Land Credits								\$ 5,093,527
		Total reimbursed in Quimby credits			22.61					

Source: City of Elk Grove

Table D-6
Pulte - Park Land Acquisition Credit/Reimbursement

<u>Map Label</u>	<u>Phase</u>	<u>Name</u>	<u>Acreage</u>	<u>Supp. Fee Area</u>	<u>Quimby Area</u>	<u>Date of Dedication</u>	<u>Nexus Land Value per Acre</u>	<u>Hawk Mitigation per Acre</u>	<u>Total Value per Acre</u>	<u>Total Supp. Fee Value</u>
D1	I/II	Channel	6.00	2.71	3.29	8/18/2006	\$ 142,777	\$ 18,325	\$ 161,102	\$ 436,586
P11	I/II	Promenade	3.62	1.64	1.98	8/23/2006	\$ 402,190	\$ 18,325	\$ 420,515	\$ 689,645
P12	I/II	Storybook Woods	1.82	0.82	1	8/23/2006	\$ 402,190	\$ 18,325	\$ 420,515	\$ 344,822
PO9	I/II	Parkway next to channel	0.18	0.08	0.1	8/23/2006	\$ 402,190	\$ 18,325	\$ 420,515	\$ 33,641
PO10	I/II	Parkway next to channel	0.18	0.08	0.1	8/23/2006	\$ 402,190	\$ 18,325	\$ 420,515	\$ 33,641
PO11	I/II	Parkway next to channel	0.18	0.08	0.1	8/23/2006	\$ 402,190	\$ 18,325	\$ 420,515	\$ 33,641
PO17	I/II	Paseo	0.51	0.23	0.28	8/23/2006	\$ 402,190	\$ 18,325	\$ 420,515	\$ 96,718
PO37	I/II	Promenade	0.09	0.04	0.05	8/23/2006	\$ 402,190	\$ 18,325	\$ 420,515	\$ 16,821
PO38	I/II	Promenade	0.4	0.18	0.22	8/23/2006	\$ 402,190	\$ 18,325	\$ 420,515	\$ 75,693
P13	I/II	Oasis	10.04	4.54	5.5	11/15/2006	\$ 402,190	\$ 18,325	\$ 420,515	\$ 1,909,138
PO19	I/II	Paseo	0.43	0.19	0.24	2/27/2007	\$ 402,190	\$ 18,325	\$ 420,515	\$ 79,898
PO36	I/II	Promenade	0.09	0.04	0.05	2/27/2007	\$ 402,190	\$ 18,325	\$ 420,515	\$ 16,821
D4	I/II	Acorn Park	0.93	0.42	0.51	3/30/2007	\$ 402,190	\$ 18,325	\$ 420,515	\$ 176,616
P9	I/II	Rose Garden	0.94	0.42	0.52	12/5/2007	\$ 298,540	\$ 18,325	\$ 316,865	\$ 133,083
PO18	I/II	Paseo	1.17	0.53	0.64	3/18/2011	\$ 94,650	\$ 18,325	\$ 112,975	\$ 59,877
				<u>Supp. Fee Area</u>		<u>Quimby Area</u>				
Totals			26.58	12.00	14.58				\$ 4,136,642	
Total Land Dedication Requirement				<u>(8.06)</u>	<u>(9.80)</u>					
Eligible Land Overdedication				<u>3.94</u>	<u>4.78</u>					
LRSP Supplemental Parks Land Acquisition Reimbursement - Summary Breakdown										
				0.53					\$ 112,975	\$ 59,877
				0.42					\$ 316,865	\$ 133,083
				2.99					\$ 420,515	\$ 1,258,685
		Total reimbursed in LRSP Supp. Parks Land Credits								\$ 1,451,645
		Total reimbursed in Quimby credits			4.78					

Note: Pulte was immediately paid out \$1,451,646, on January 25, 2012

Source: City of Elk Grove

**Table D-8
Taylor Properties - Park Land Acquisition Credit/Reimbursement**

Madeira East Village 4

	<u>Map Label</u>	<u>Phase</u>	<u>Name</u>	<u>Acreage</u>	<u>Supp. Fee</u>		<u>Date of</u>	<u>Nexus Land</u>		<u>Total Value</u>	<u>Total Supp.</u>
					<u>Area</u>	<u>Quimby</u>		<u>Value per</u>	<u>Mitigation</u>		
					<u>per Acre</u>	<u>per Acre</u>	<u>Dedication</u>	<u>Acre</u>	<u>per Acre</u>	<u>per Acre</u>	<u>Fee Value</u>
Lot A	PO39 & PO25	IV	Tuscan Neighborhood	0.61	0.27	0.34	12/9/2015	\$ 220,700	\$ 10,639	\$ 231,339	\$ 62,462
Lot B	P24	IV	Madeira East Central	3.88	1.75	2.13	12/9/2015	\$ 220,700	\$ 10,639	\$ 231,339	\$ 404,843
Lot C	PO27	IV		1.32	0.59	0.73	12/9/2015	\$ 220,700	\$ 10,639	\$ 231,339	\$ 136,490
Lot E	PO4B	IV		0.32	0.14	0.18	12/9/2015	\$ 220,700	\$ 10,639	\$ 231,339	\$ 32,387

	<u>Acreage</u>	<u>Supp. Fee</u>	<u>Quimby</u>	
		<u>Area</u>	<u>Area</u>	
Totals	6.13	2.75	3.38	\$ 636,182
Total Land Dedication Requirement		(0.74)	(0.90)	
Eligible Land Overdedication		<u>2.01</u>	<u>2.48</u>	

LRSP Supplemental Parks Land Acquisition Reimbursement - Summary Breakdown					
				2.01	
					\$ 231,339
					\$ 464,991
	Total reimbursed in LRSP Supp. Parks Land Credits				\$ 464,991
	Total reimbursed in Quimby credits			2.48	

\$ 464,991
166624
167088
168776
\$ 967,479

Source: City of Elk Grove

**Table D-9
Taylor Properties - Park Land Acquisition Credit/Reimbursement**

Madeira East Village 1										
<u>Map Label</u>	<u>Phase</u>	<u>Name</u>	<u>Acreage</u>	<u>Supp. Fee Area</u>	<u>Quimby Area</u>	<u>Date of Dedication</u>	<u>Nexus Land Value per Acre</u>	<u>Hawk Mitigation per Acre</u>	<u>Total Value per Acre</u>	<u>Total Supp. Fee Value</u>
PO39 & PO25	IV		0.95	0.43	0.52		\$ 188,000	\$ 10,362	\$ 198,362	\$ 84,800
P25	IV	Madeira East (East)	1.27	0.57	0.70		\$ 188,000	\$ 10,362	\$ 198,362	\$ 113,364
PO26	IV		0.60	0.27	0.33		\$ 188,000	\$ 10,362	\$ 198,362	\$ 53,558
P24	IV	Madeira East (Central)	1.24	0.56	0.68		\$ 188,000	\$ 10,362	\$ 198,362	\$ 110,686
				<u>Supp. Fee Area</u>	<u>Quimby Area</u>					
Totals			4.06	1.83	2.23					\$ 363,002
Total Land Dedication Requirement				<u>(3.00)</u>	<u>(3.65)</u>					
Eligible Land Underdedication				<u>(1.17)</u>	<u>(1.42)</u>					
LRSP Supplemental Parks Land Acquisition Reimbursement - Summary Breakdown										
Gross Supplemental Parks Land Dedication Value				(3.00)					\$ -	\$ 363,002
Paid out for remaining Quimby obligation										\$ (196,378)
Total reimbursed in cash										\$ 166,624
Total reimbursed in Quimby credits						1.42				

Source: City of Elk Grove

**Table D-10
Taylor Properties - Park Land Acquisition Credit/Reimbursement**

<i>Sun Grove</i>											
<u>Map</u>				<u>Supp. Fee</u>	<u>Quimby</u>	<u>Date of</u>	<u>Nexus Land</u>	<u>Hawk</u>			
<u>Label</u>	<u>Phase</u>	<u>Name</u>	<u>Acreage</u>	<u>Area</u>	<u>Area</u>	<u>Dedication</u>	<u>Value per</u>	<u>Mitigation per</u>	<u>Total Value</u>	<u>Total Supp.</u>	
							<u>Acre</u>	<u>Acre</u>	<u>per Acre</u>	<u>Fee Value</u>	
P21	IV	Bayless/Sun Grove	1.10	0.50	0.61		\$ 326,100	\$ 11,452	\$ 337,552	\$ 167,088	
				<u>Supp. Fee</u>	<u>Quimby</u>						
				<u>Area</u>	<u>Area</u>						
Totals			1.10	0.5	0.61						
Total Land Dedication Requirement				<u>(1.12)</u>	<u>(1.36)</u>						
Eligible Land Underdedication				<u>(0.62)</u>	<u>(0.75)</u>						
LRSP Supplemental Parks Land Acquisition Reimbursement - Summary Breakdown											
				0					\$ -	\$ 167,088	
										\$ 167,088	
					0.75						

Source: City of Elk Grove

**Table D-11
Taylor Properties - Park Land Acquisition Credit/Reimbursement**

<i>Madeira East Village 8</i>										
<u>Map</u>				<u>Supp. Fee</u>	<u>Quimby</u>	<u>Date of</u>	<u>Nexus Land</u>	<u>Hawk</u>	<u>Total Value per</u>	<u>Total Supp. Fee</u>
<u>Label</u>	<u>Phase</u>	<u>Name</u>	<u>Acreage</u>	<u>Area</u>	<u>Area</u>	<u>Dedication</u>	<u>Value per Acre</u>	<u>Mitigation per</u>	<u>Acre</u>	<u>Value</u>
P23	IV	Senior/Madeira East	1.11	0.50	0.61		\$ 326,100	\$ 11,452	\$ 337,552	\$ 168,776
				<u>Supp. Fee</u>	<u>Quimby</u>					
				<u>Area</u>	<u>Area</u>					
Totals			1.11	0.50	0.61					\$ 168,776
Total Land Dedication Requirement				(0.92)	(1.12)					
Eligible Land Underdedication				(0.42)	(0.51)					
LRSP Supplemental Parks Land Acquisition Reimbursement - Summary Breakdown										
Gross Supplemental Parks Land Dedication Value									\$ -	\$ 168,776
Total reimbursed in LRSP Supp. Parks Land Credits										\$ 168,776
Total reimbursed in Quimby credits										0.51

Source: City of Elk Grove