

**Annual Development Impact Fee Report
For the City of Elk Grove
For Fiscal Year 2011-12**

This report contains information on the City of Elk Grove's development impact fees for Fiscal Year 2011-12. This information is presented to comply with the annual reporting requirements contained in Government Code section 66000 *et seq.*, also known as AB1600. Please note that this annual report is not a budget document; rather, it is compiled to meet reporting requirements. It is not intended to represent a full picture of currently planned projects, as it only reports revenues and expenditures for Fiscal Year 2011-12.

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

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

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

More detailed information on certain elements of the various development impact fee programs is available through other documents such as the Nexus Studies, Capital Improvement Programs and Budgets, the Development Related Fee Booklet, etc. The City does not earmark development impact fees for any specific project as the fees are collected; rather, the fees are applied toward a series of capital improvement projects, such as a future police building, civic center, and other capital facilities. No refunds were made during the fiscal year pursuant to subdivision (e) Section 66001 and any allocation pursuant to subdivision (f) of Section 66001.

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Capital Facilities Fee Program Overview (six fee components)

The Capital Facilities Fee (CFF) Program was first adopted by the City Council in 2002 and was updated in 2004 and again in 2009. The current CFF Program includes the following components: civic center, police facilities and equipment, corporation yard, library, transit and fee program administration for a total of ~~nine~~ six components to the CFF program. All revenue previously collected under the consolidated fee programs was transferred along with the obligation to provide facilities.

1. Civic Center

The 2009 Nexus Study identified the need for a new Civic Center. The estimated cost of the new facility was included in the Nexus Study and totaled \$4.9 million in 2009 dollars. The 2009 Nexus Study calculated future Civic Center facilities needs using the existing LOS standard, allocating 100% of future facilities costs to new development, assuming that the same LOS is maintained. There is no existing deficiency as current Civic Center needs are met by current facilities.

Required Findings

1. The purpose of the civic center fee component of the Capital Facilities fee Program is to fund the Civic Center facility improvements necessary to serve new residential and nonresidential development in the City. New development in the City will increase the service population and, therefore, the need for new Civic Center facilities.
2. The reasonable relationship between the Civic Center fee and the purpose for which it is charged is demonstrated in the *City of Elk Grove Capital Facilities Fee Program Nexus Study - 2009 Update dated May 13, 2009, effective July 1, 2009*.
3. The sources and amounts of funding anticipated to complete the future civic center are in the *City of Elk Grove Capital Facilities Fee Program Nexus Study - 2009 Update, dated May 13, 2009, effective July 1, 2009* (shown in 2009 dollars).
4. The approximate date for funding and constructing this new facility is not known as it is a longer term planned project for the City. The initial master planning of the first phase construction of an aquatic center at the civic center is included in the 2012-2017 Capital Improvement Program. Once the master planning is complete, a more complete funding and construction schedule will follow. The upgrade project of the City Council Chambers to function as the City's Emergency Operations Center is included as outlined on page 8.

2. Police Facilities

The 2009 Nexus Study identified the need for a new police facility, equipment, and vehicles. The estimated cost of the new facility and fleet needs was included in the Nexus Study and totaled \$8.7 million in 2009 dollars. The 2009 Nexus Study calculated future Police facilities needs using the existing level of service (LOS) standard, allocating 100% of future facilities costs to new development, assuming that the same LOS is maintained. There is no existing deficiency as current police facilities needs are met by current facilities.

Required Findings

1. The purpose of the police facility fee component of the Capital Facilities Fee Program is to fund the police facility improvements and vehicle acquisition necessary to serve new residential and nonresidential development in the City based on the existing (LOS) provided. New development in the City will increase the service population and, therefore, the need for new police personnel.
2. The reasonable relationship between the police facility fee and the purpose for which it is charged is demonstrated in the *City of Elk Grove Capital Facilities Fee Program Nexus Study - 2009 Update dated May 13, 2009, effective July 1, 2009*.
3. The sources and amounts of funding anticipated to complete the future police facility are in the *City of Elk Grove Capital Facilities Fee Program Nexus Study - 2009 Update, dated May 13, 2009, effective July 1, 2009* (shown in 2009 dollars).
4. The approximate date for funding and constructing this new facility is currently outside of the 2012-2017 Capital Improvement Program as this is a longer term planned project for the City. The upgrade project of the City Council Chambers to function as the City's Emergency Operations Center is included as outlined on page 8.

3. Corporation Yard

The 2009 Nexus Study identified the need for a corporation yard based on the build out LOS standard based on existing and planned facilities identified in the City's Corporation Yard Master Plan. The estimated cost of the new facilities, including replacement costs, construction, land acquisition and site development were included in the Nexus Study and totaled \$27.7 million in 2009 dollars. The Nexus Study, using 2009 dollars, identified new development's share of the cost using the build out LOS standard at \$7.9 million for facilities (28.4% of the total facilities/equipment cost) which is included in the fee program. Existing development's share of the cost (the existing deficiency) is \$19.9 million (71.6% of new facilities/equipment). There is an existing deficiency as a corporation yard is required whether or not any new development were to occur in the City - but with new development occurring, a larger corporation yard is required. Existing development's share must be funded with General Fund, Measure A fund Gas Tax, the transit fund, storm water utility fees, or other funding sources, including netting the value of existing corporation yard facilities against the existing deficiency.

Required Findings

1. The purpose of the corporation yard fee component of the Capital Facilities Fee Program is to fund the corporation yard facility improvement necessary to serve new residential and nonresidential development in the City. New development in the City will increase the service population and, therefore, the need for new corporation yard facilities.
2. The reasonable relationship between the corporation yard fee and the purpose for which it is charged is demonstrated in the *City of Elk Grove Capital Facilities Fee Program Nexus Study - 2009 Update dated May 13, 2009, effective July 1, 2009*.
3. The sources and amounts of funding anticipated to complete the corporation yard facility are in the *City of Elk Grove Capital Facilities Fee Program Nexus*

Study - 2009 Update dated May 13, 2009, effective July 1, 2009 (shown in 2009 dollars). The sources of funding existing development's share are the General Fund, Measure A and Gas Tax, the transit fund, storm water utility fees, or other funding sources.

4. The City has already acquired the initial corporation yard. Moving forward, the corporation yard fee component will begin directly paying for its share of project costs (28.4% of total project costs). The approximate date for funding and constructing some of these facilities is shown in the 2012-2017 Capital Improvement Program. Current projects for expansion of the existing corporation yard are included as outlined on page 9.

4. Library

The 2009 Nexus Study identified the need for new library facilities. The estimated cost of the new facility, including financing, was included in the Nexus Study and totaled \$29.7 million in 2009 dollars. The Nexus Study, using 2009 dollars, identified new development's share of the cost using the build out LOS standard at \$12.2 million in 2009 dollars (41.26% of the total cost) which is included in the fee program. Existing development's share of the cost (the existing deficiency) is \$17.5 million (58.74% of the estimated cost). There is an existing deficiency because the City's existing library facilities are inadequate at approximately 240 square feet of library facility per resident when the Sacramento Public Library Master Plan sets a LOS standard at 500 square feet per resident. Existing development's share must be funded with grants, the General Fund, or other funding sources.

Required Findings

1. The purpose of the library facility fee component of the Capital Facilities Fee Program is to fund the library facility improvement necessary to serve new residential development in the City. New development in the City will increase the service population and, therefore, the need for new library facilities.
2. The reasonable relationship between the library fee and the purpose for which it is charged is demonstrated in the *City of Elk Grove Capital Facilities Fee Program Nexus Study - 2009 Update dated May 13, 2009, effective July 1, 2009*.
3. The sources and amounts of funding anticipated to complete the future library facility are in the *City of Elk Grove Capital Facilities Fee Program Nexus Study - 2009 Update dated May 13, 2009, effective July 1, 2009* (shown in 2009 dollars), as well as in the 2011-2016 Capital Improvement Program.
4. The approximate date for funding and constructing this new facility is currently outside of the 2012-2017 Capital Improvement Program as these are longer term planned projects for the City.

5. Transit

The 2009 Nexus Study identified the need for a transit corporation yard, buses, bus facilities and rapid transit facilities. The estimated cost of these components combined was included in the Nexus Study and totaled \$92 million in 2009 dollars. The Nexus Study, using 2009 dollars, identified new development's share of the cost using the build out LOS standard at \$31.1 million for buses and facilities (33.8% of the total cost) which is included in the fee program. Existing

development's share of the cost (the existing deficiency) is \$60.09 million (66.2% of the estimated cost). There is an existing deficiency because the City's current bus, corporation and rapid transit facilities are inadequate - and with new development occurring, additional buses and facilities are required. Existing development's share must be funded with Federal funds, the General Fund, Farebox Revenue, or other funding sources.

Required Findings

1. The purpose of the transit fee component of the Capital Facilities Fee Program is to fund the transit facility improvements and vehicle acquisition necessary to serve new residential and nonresidential development in the City. New development in the City will increase transit ridership and therefore, the need for additional transit facilities and vehicles.
2. The reasonable relationship between the corporation yard fee and the purpose for which it is charged is demonstrated in the *City of Elk Grove Capital Facilities Fee Program Nexus Study - 2009 Update dated May 13, 2009, effective July 1, 2009*.
3. The sources and amounts of funding anticipated to complete bus acquisitions and related facilities are in the *City of Elk Grove Capital Facilities Fee Program Nexus Study - 2009 Update dated May 13, 2009, effective July 1, 2009* (shown in 2009 dollars). The sources of funding for existing development's share are Federal funds, or other funding sources.
4. The approximate date for funding and constructing of some projects, including bus shelters and park and ride facility expansions are shown in the 2012-2017 Capital Improvement Program being funded by this funding source. Future bus acquisitions and related facilities are longer term planned projects.

6. Fee Program Administration

The 2009 Nexus Study identified the need for fee program administration. The estimated cost is 2% of the fees collected in the fee program. The Nexus Study, using 2009 dollars, identified new development's share of the cost at 100%.

Required Findings

1. The purpose of the administration fee component of the Capital Facilities Fee Program is to provide new development's share of funding for fee program administration, including fee collection, fee updates, annual reporting, etc.
2. The reasonable relationship between the administrative fee and the purpose for which it is charged is demonstrated in the *City of Elk Grove Capital Facilities Fee Program Nexus Study - 2009 Update dated May 13, 2009, effective July 1, 2009*.
3. The sources and amounts of funding anticipated to complete administration of the fee program are in the *City of Elk Grove Capital Facilities Fee Program Nexus Study - 2009 Update dated May 13, 2009, effective July 1, 2009* (shown in 2009 dollars).
4. Administrative expenditures are ongoing in the fee program and are included in the current Budget.

Capital Facilities Fee - Total of Six Components

1. Capital Facilities Fee - Civic Center (Fund 311)

This citywide development impact fee program component funds new development's fair share of civic center facilities to serve the City.

Beginning Balance, July 1, 2011	\$3,289,177.79	
Fees collected	\$91,879.76	
Interest earned	\$12,112.89	
Total	\$103,992.65	
<u>Disbursements</u>	<u>Amount</u>	<u>% Fee Funded</u>
Emergency Operations Cntr EOC001	\$21,849.14	10.60%
Operating transfers out to Debt Fund 401 (28.53% of total Debt Service 8380 Laguna Palms Way)	\$514,324.00	28.53%
Total	\$536,173.14	
Ending Balance, June 30, 2012	\$2,856,997.30	
<u>Planned Projects for Fiscal Year 2012/13</u>	<u>Amount</u>	<u>% Fee Funded</u>
Debt Service on 8380 Laguna Palms Way	\$511,150.00	28.53%
Future Civic Center PF0002	\$2,725,000.00	20.95%

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

This citywide development impact fee program component funds new development's share of police facilities and equipment to serve the City.

Beginning Balance, July 1, 2011	\$4,228,910.74	
Fees collected	\$161,293.89	
Interest earned	\$16,012.57	
Total	\$177,306.46	
<u>Disbursements</u>	<u>Amount</u>	<u>% Fee Funded</u>
Emergency Operations Cntr EOC001	\$21,849.15	10.60%
Operating transfers out to Debt Service Fund 401 (17.78% of total Debt Service 8380 Laguna Palms Way)	\$320,618.00	17.78%
Total	\$342,467.15	
Ending Balance, June 30, 2012	\$4,063,750.05	
<u>Planned Projects for Fiscal Year 2012/13</u>	<u>Amount</u>	<u>% Fee Funded</u>
Debt Service 8380 Laguna Palms Way	\$318,639.00	17.78%

3. Capital Facilities Fee - Corporation Yard (Fund 313)

This citywide development impact fee program component funds new development's fair share of corporation yard facilities to serve the City.

Beginning Balance, July 1, 2011	\$301,562.30	
Fees collected	\$145,576.37	
Interest earned	<u>\$1,378.44</u>	
Total	\$146,954.81	
<u>Disbursements</u>	<u>Amount</u>	<u>% Fee Funded</u>
Corp Yard Expansion WFC001	\$32,657.88	2.10%
Corp Yard Energy Improvements PF0017	<u>\$2,490.00</u>	0.38%
Total	\$35,147.88	
Ending Balance, June 30, 2012	\$413,369.23	
<u>Planned Projects for Fiscal Year 2012/13</u>	<u>Amount</u>	<u>% Fee Funded</u>
Corp Yard Expansion Phase 2 WFC003	\$201,500.00	15.23%

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

This citywide development impact fee program component funds new development's fair share of library facilities to serve the City.

Beginning Balance, July 1, 2011	\$812,107.49	
Fees collected	\$233,727.00	
Interest earned	<u>\$3,285.38</u>	
Total	\$237,012.38	
<u>Disbursements</u>	<u>Amount</u>	<u>% Fee Funded</u>
8900 Elk Grove Boulevard PF0011	<u>\$694.56</u>	100.00%
Total	\$694.56	
Ending Balance, June 30, 2012	\$1,048,425.31	
<u>Planned Projects for Fiscal Year 2012/13</u>	<u>Amount</u>	
There are no projects planned for FY2012/13	\$0.00	

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

This citywide development impact fee program component funds new development's fair share of transit/bus related facilities to serve the City.

*Beginning Balance, July 1, 2011	\$1,512,811.38	
Fees collected	\$262,312.26	
Interest earned	<u>\$5,893.64</u>	
Total	\$268,205.90	
<u>Disbursements</u>	<u>Amount</u>	<u>% Fee Funded</u>
City Bus Shelters PF014A	\$55,170.25	13.80%
Park and Ride Lot PT10PR	\$2,127.81	51.64%
Sheldon Park & Ride EPGS WTE001	<u>\$5,534.00</u>	50.58%
Total	\$62,832.06	
Ending Balance, June 30, 2012	\$1,718,185.22	

<u>Planned Projects for Fiscal Year 2012/13</u>	<u>Amount</u>
There are no projects planned for FY2012/13	\$0.00

*Beginning Balance adjusted to reflect correct and verified fund balance information as shown in the City's audited financial statements.

Note: Sacramento RT holds the transit funds collected from the Elk Grove/West Vineyard Fee Program, which has been succeeded by the CFF-Rapid Transit Fund. The revenues held by RT must be used to provide rapid transit facilities in the City of Elk Grove. The following information is provided by the Sacramento Regional Transit District. The City does not audit or verify the information provided.

Beginning Balance, July 1, 2011	\$4,241,448.65
Fees collected	\$0.00
**Interest earned	<u>(\$3,804.08)</u>
Total	(\$3,804.08)
<u>Disbursements</u>	
South Sacramento Corridor Phase 2 Light Rail Extension	<u>\$1,545,616.67</u>
Total	\$1,545,616.67
Ending Balance, June 30, 2012	\$2,692,027.90

<u>Planned Projects for Fiscal Year 2012/13</u>	<u>Amount</u>
There are no projects planned for FY2012/13	\$0.00

**The negative interest earned is the result of premium amortization, market value adjustments and fees that exceeded interest.

6. Capital Facilities Fee - Administration (Fund 319)

This funds the administrative expenses including but not limited to fee collection and accounting for the Capital Facilities Fee Program.

*Beginning Balance, July 1, 2011	\$21,157.41	
Fees collected	\$20,526.89	
Interest earned	\$90.03	
Total	\$20,616.92	
<u>Disbursements</u>	<u>Amount</u>	<u>% Fee Funded</u>
No disbursements during the fiscal year	\$0.00	0.00%
Total	\$0.00	
Ending Balance, June 30, 2012	\$41,774.33	
<u>Planned Projects for Fiscal Year 2012/13</u>	<u>Amount</u>	
There are no projects planned for FY2012/13	\$0.00	

*Beginning Balance adjusted to reflect correct and verified fund balance information as shown in the City's audited financial statements.

Elk Grove Capital Facilities Fee Program Fee Schedule for First Part of FY 2011/12 (July 1, 2011 through February 29, 2012)

Land Use Category	Civic Center	Police Facilities	Corporation Yard	Library	Transit	2% Admin	Total Capital Facilities Fee (includes base fee and 2% admin)
RESIDENTIAL							
Single Family (< 3 units- includes duplexes)	\$245	\$436	\$394	\$719	\$572	\$47	\$2,413 per unit
Single Family TOD	\$245	\$436	\$394	\$719	\$635	\$49	\$2,478 per unit
MultiFamily (3 or more units)	\$162	\$287	\$259	\$475	\$483	\$33	\$1,699 per unit
MultiFamily TOD	\$162	\$287	\$259	\$475	\$643	\$37	\$1,863 per unit
Age-Restricted (single family)	\$155	\$277	\$250	\$458	\$221	\$27	\$1,388 per unit
Age-Restricted (multifamily)	\$112	\$200	\$181	\$331	\$306	\$23	\$1,153 per unit
COMMERCIAL							
Shopping Center/General Commercial	\$0.05	\$0.08	\$0.07	\$0.00	\$0.61	\$0.02	\$0.83 per building sqft
Shopping Center/General Commercial TOD	\$0.05	\$0.08	\$0.07	\$0.00	\$0.64	\$0.02	\$0.86 per building sqft
Car Sales (new and used)	\$0.03	\$0.06	\$0.06	\$0.00	\$0.47	\$0.01	\$0.63 per building sqft
Hotel	\$0.02	\$0.04	\$0.04	\$0.00	\$0.30	\$0.01	\$0.41 per building sqft
OFFICE							
Office	\$0.08	\$0.13	\$0.12	\$0.00	\$0.69	\$0.02	\$1.04 per building sqft
Office TOD	\$0.08	\$0.13	\$0.12	\$0.00	\$0.76	\$0.02	\$1.11 per building sqft
INDUSTRIAL							
	\$0.02	\$0.03	\$0.03	\$0.00	\$0.06	\$0.00	\$0.14 per building sqft

NOTE: Per Section 16.95.060 of the City of Elk Grove Municipal Code, fee adjustments will be made annually to all CFF fees based on the March 1 reading of the ENR Construction Cost Index.

Elk Grove Capital Facilities Fee Program Fee Schedule for SecondPart of FY 2011/12 (March 1, 2012 through June 30, 2012)

Land Use Category	Civic Center	Police Facilities	Corporation Yard	Library	Transit	2% Admin	Total Capital Facilities Fee (includes base fee and 2% admin)
RESIDENTIAL							
Single Family (< 3 units- includes duplexes)	\$247	\$439	\$398	\$725	\$576	\$47	\$2,432 per unit
Single Family TOD	\$247	\$439	\$398	\$725	\$641	\$49	\$2,499 per unit
MultiFamily (3 or more units)	\$163	\$290	\$262	\$479	\$487	\$34	\$1,715 per unit
MultiFamily TOD	\$163	\$290	\$262	\$479	\$648	\$37	\$1,879 per unit
Age-Restricted (single family)	\$157	\$279	\$252	\$462	\$223	\$27	\$1,400 per unit
Age-Restricted (multifamily)	\$113	\$201	\$183	\$333	\$308	\$23	\$1,161 per unit
COMMERCIAL							
Shopping Center/General Commercial	\$0.05	\$0.08	\$0.07	\$0.00	\$0.61	\$0.02	\$0.83 per building sqft
Shopping Center/General Commercial TOD	\$0.05	\$0.08	\$0.07	\$0.00	\$0.64	\$0.02	\$0.86 per building sqft
Car Sales (new and used)	\$0.03	\$0.06	\$0.06	\$0.00	\$0.48	\$0.01	\$0.64 per building sqft
Hotel	\$0.02	\$0.04	\$0.04	\$0.00	\$0.30	\$0.01	\$0.41 per building sqft
OFFICE							
Office	\$0.08	\$0.13	\$0.12	\$0.00	\$0.70	\$0.02	\$1.05 per building sqft
Office TOD	\$0.08	\$0.13	\$0.12	\$0.00	\$0.77	\$0.02	\$1.12 per building sqft
INDUSTRIAL							
	\$0.02	\$0.03	\$0.03	\$0.00	\$0.06	\$0.00	\$0.14 per building sqft

NOTE: Per Section 16.95.060 of the City of Elk Grove Municipal Code, fee adjustments will be made annually to all CFF fees based on the March 1 reading of the ENR Construction Cost Index.

Affordable Housing Fee Program Overview

The Affordable Housing Fee Program was adopted by the City Council in 2002 and had some minor implementation related amendments approved in 2004 (the fee level did not change). Modifications since 2004 have only included the annual inflation adjustment. The 2002 Nexus Study identified the need for affordable housing in the City. This fee program has been used to assist in developing affordable housing units in the City, including for working families, seniors, and persons with disabilities. The City of Elk Grove lends housing funds as “gap” financing at below market interest rates and favorable terms in order to help assure the financial feasibility of such projects. The fee is applied only to residential development and includes a 3% administrative fee which is included in a separate account within the Affordable Housing Fee Program Fund.

Required Findings

1. The purpose of the affordable housing fee program is to fund new residential development’s fair share of housing to serve eligible income groups in the City.
2. The reasonable relationship between the affordable housing fee and the purpose for which it is charged is demonstrated in the *Housing Nexus Study* dated September, 2002.
3. The sources and amounts of funding anticipated to fund affordable housing projects are included in the *Housing Nexus Study* dated September, 2002.
4. At the end of Fiscal Year 2011/12, nearly \$55.6 million in loans had been committed from this fund to eleven affordable housing projects. In FY 2011/12, there were a total of 271 affordable housing units in two projects approved using this fee program in combination with other funding sources, such tax credits and private financing.

Very Low Income Housing Trust Fund Fee Program Overview

The VLIHTF Fee Program was inherited by the City Council at incorporation from Sacramento County. This fee program has not changed since before incorporation. It is similar to the Affordable Housing Fee Program, but the fee is applied only to non-residential development and includes a \$30 to \$40 per permit administrative fee which is included in a separate account within the Very Low Income Housing Trust Fund.

Required Findings

1. The purpose of the VLIHTF fee program is to fund new non-residential development’s fair share of housing to serve eligible income groups in the City.
2. The reasonable relationship between the affordable housing fee and the purpose for which it is charged is demonstrated in the *Very Low Income Housing Nexus Study* dated 1988.
3. The sources and amounts of funding anticipated to fund affordable housing projects are included in the *Very Low Income Housing Nexus Study* dated 1988.
4. At the end of Fiscal Year 2011/12, over \$5.2 million in loans had been committed from this fund to three affordable housing projects.

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

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

Land use	2011 Fee	2012 Fee
Single-Family	\$4,468.00	\$4,543.00
Multi-Family	\$2,227.00	\$2,264.00

*Beginning Balance, July 1, 2011 \$4,703,202.14

Fees collected \$1,715,925.00

Interest earned and change in market value \$424,692.87

Loan repayment interest \$49,385.36

Total \$2,190,003.23

<u>Disbursements</u>	<u>Amount</u>	<u>% Fee Funded</u>
Current year loans issued	\$4,030,412.00	100%
Professional and legal services	\$32,283.16	100%
Salaries and benefits	\$27,359.09	100%
Total	\$4,090,054.25	

Ending Balance, June 30, 2012 \$2,803,151.12

*Beginning Balance adjusted to reflect correct and verified fund balance information as shown in the City's audited financial statements.

Note: Fees are adjusted every January 1 for inflation.

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

Continued from previous page

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

<u>Loan Receivables</u>	<u>Amount</u>	<u>Due Date & Int. Rate</u>
Terracina Park Meadows Apts.	\$1,296,476.00	see Note 1 below
Geneva Pointe Apartments	\$1,700,000.00	7/15/37 & 4%
*Agave Apartments	\$2,500,000.00	12/15/36 & 3.5%
Vintage I at Laguna Apartments	\$1,750,000.00	see Note 2 below
Vintage II at Laguna Apartments	\$3,734,000.00	6/30/2052 4%
*The Crossings Apartments	\$8,959,930.00	3/1/50 & 3%
*Waterman Square	\$7,052,922.00	12/30/41 & 4%
*Stoneridge Apartments	\$8,225,620.00	10/1/52 & 3%
Seasons Apartments	\$7,268,225.12	9/30/52 & 3%
Montego Falls	\$4,150,000.00	3/31/41 & 4.0%
Laguna Ridge Apartments	\$7,000,000.00	3/31/49 & 4.0%
Total Loan Receivables	\$53,637,173.12	

Note 1: There are three loans to the Terracina Park Meadows project. The \$946,476 loan is due no later than 12/31/39 , 0% interest; the \$700,000 loan is due no later than 11/1/39, 4% interest; the \$350,000 loan is 0% interest until 11/1/14 and then it's 4% interest and due no later than 11/1/39.

Note 2: There are two loans to the Vintage I at Laguna project. The \$1,300,000 loan is due no later than 2/2/41, 3.5% interest; the \$450,000 loan is due no later than 12/31/40, 0% interest.

*The principals of these loans are repaid by residual receipts payments only and the payment is contingent upon the availability of funding after the project's completion.

<u>Planned Projects for Fiscal Year 2012/13</u>	<u>Amount</u>	<u>% Fee Funded</u>
Nexus Study Update	\$15,200.00	100%

Very Low Income Housing Trust Fund (Fund 236)

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

<u>Land Use</u>	<u>Fee Per Building Sqft</u>
Office	\$0.97
Hotel	\$0.92
Research and Development	\$0.82
Commercial	\$0.77
Manufacturing	\$0.61
Warehouse	\$0.26

Note: In addition to the fee per building sqft, an administrative fee of \$30 per permit for new construction is charged, and \$40 per permit for remodel/demo credit.

*Beginning Balance, July 1, 2011 \$225,542.23

Fees collected	\$164,589.64
Loan repayment interest	\$28,000.00
Interest earned	\$10,343.12
Total	\$202,932.76

<u>Disbursements</u>	<u>Amount</u>	<u>% Fee Funded</u>
Professional services	\$17,069.86	100%
Total	\$17,069.86	

Ending Balance, June 30, 2012 \$411,405.13

*Beginning Balance adjusted to reflect correct and verified fund balance information as shown in the City's audited financial statements.

The following lists the outstanding loans that are funded by the Very Low Income Housing Trust Fund Fee collected and are excluded from the available fund balance:

<u>Loan Receivable</u>	<u>Amount</u>	<u>Due Date & Int. Rate</u>
Seasons Apartments	\$1,820,000.00	9/30/52 & 3%
Terracina Park Meadows Apts.	\$700,000.00	11/1/39 & 3.5%
Laguna Ridge Apartments	\$2,700,000.00	3/31/49 & 4.0%
Total Loan Receivables	\$5,220,000.00	

<u>Planned Projects for Fiscal Year 2012/13</u>	<u>Amount</u>	<u>% Fee Funded</u>
Nexus Study Update	\$10,000.00	100%

Elk Grove Roadway Fee Program Overview

The Elk Grove Roadway Fee Program was first adopted by the City Council in 2003 (it included approximately 75% of the City) and was updated in 2005 (to include all areas of the City). A comprehensive update was approved by the City Council on May 13, 2009. The Railroad Overcrossings and ITS improvements, previously separate fee components of the CFF program, were consolidated into the Roadway Fee Program. Additional projects were added to the Roadway Fee Program that were previously not identified in the 2005 program. Funding for rural road improvements was eliminated, except for the necessary intersection improvements and the arterial widening of major thoroughfares in the rural areas. The fee program includes a 2% administrative fee which is included in a separate account within the Elk Grove Roadway Fee Program Fund.

The 2009 Nexus Study identified the need for new roadway facilities. This fee program, as outlined in the Nexus Study, generally funds new development's share of the center lanes and medians of major roadways and funds major intersections, freeway interchanges, bridges, railroad overcrossings and ITS improvements. The estimated costs of the new facilities were included in the Nexus Study and totaled \$619 million in 2009 dollars. The Nexus Study, using 2009 dollars, identified \$232 million to be included in the fee program, and \$378 million in funding would come from other sources. After accounting for completed projects and other cost adjustments, \$247 million is needed from sources such as grants, Measure A, Gas Tax, Community Facilities Districts, etc. Existing deficiencies were identified in the Nexus Study and must be funded with other funding sources.

Required Findings

1. The purpose of the Roadway Fee Program is to provide a funding mechanism to help the city maintain adequate LOS on its street system by funding the construction of new roadways and other transportation improvements, and widening or improving existing roadway improvements as identified in the City's traffic model and Capital Improvement Program.
2. The reasonable relationship between the roadway fee and the purpose for which it is charged is demonstrated in the *City of Elk Grove Update of the Roadway Fee Program Nexus Study* dated January 19, 2005, effective July 1, 2009.
3. The sources and amounts of funding anticipated to complete the roadway facilities are in the *City of Elk Grove Update of the Roadway Fee Program Nexus Study* dated January 19, 2005, effective July 1, 2009 (shown in 2009 dollars). The sources of funding existing development's share are grants, Measure A, Gas Tax, Community Facilities Districts, etc.
4. The approximate date for funding and constructing some new facilities is shown in the 2012-2017 Capital Improvement Program.

Elk Grove Roadway Fee (Fund 328-page 1 of 2)

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

*Beginning Balance, July 1, 2011 \$37,954,187.55

Fees collected	\$3,678,587.89
Sale of property (Hull Building)	\$775,865.00
Interest on advances	\$70,160.10
Interest earned	<u>\$366,817.32</u>
Total	<u>\$4,891,430.31</u>

<u>Disbursements</u>	<u>Amount</u>	<u>% Fee Funded</u>
Franklin Blvd PT0001	\$967.50	99.00%
Grantline/SR 99 Interchange PT0009	\$3,349.25	100.00%
Sheldon/SR 99 Interchange PT0010	\$26,283.38	13.50%
Grantline Blvd. Widening PT0034	\$3,484,356.82	100.00%
Elk Grove/SR 99 Interchange PT0055	\$744,796.41	100.00%
ITS 1C PT0057	\$2,364.73	100.00%
Kammerer Rd Extension PT0060	\$11,452.00	46.21%
Waterman/Grantline Improvements PT0080	\$795,114.55	46.28%
Florin/Stockton Blvd. Intersection PT0085	\$42,630.03	100.00%
Grant Line 99 Landscaping PT009L	\$531,694.03	100.00%
Elk Grove-Florin Traffic Signal PT0091	\$1,101.25	100.00%
Sheldon/HWY 99 Landscaping PT010L	\$533,918.63	100.00%
Longleaf Dr. Over Elk Grove Creek PT0117	\$1,225,980.38	100.00%
Bruceville Bike Lane PT0122	\$3,455.90	100.00%
Bond/Bader Intersection Improvements PT0134	\$18,232.43	100.00%
I5/Elk Grove Interchange PT0135	\$38.50	100.00%
Bradshaw/Sheldon Intersection Improvements PT0137	\$9,255.12	11.47%
Sheldon/Waterman Intersection Improvements PT0138	\$51,096.86	100.00%
ITS Phase IV WTC001	\$236,055.23	58.08%
Calvine Traffic Signal System Upgrade WTC002	\$97,110.00	100.00%
Professional Services	\$18,818.15	100.00%
Fee Program Reimbursement	<u>\$8,394,385.41</u>	100.00%
Total	<u>\$16,232,456.56</u>	

Ending Balance, June 30, 2012	\$26,613,161.30
Adjustment to reflect loan receivables	<u>\$7,534,096.91</u>
Adjusted Ending Balance, June 30, 2012	\$34,147,258.21

*Beginning Balance adjusted to reflect correct and verified fund balance information as shown in the City's audited financial statements.

Elk Grove Roadway Fee (Fund 328-page 2 of 2)

Continued from previous page

<u>Planned Projects for FY 2012/13</u>	<u>Amount</u>
Grantline/SR 99 Interchange PT0009	\$17,162
Sheldon/SR 99 Interchange PT0010	\$25,515
Grantline Blvd. Widening PT0034	\$4,000,000
Grant Line Rd Widening WTR002	\$152,000
Elk Grove/SR 99 Interchange PT0055	\$7,835,702
Waterman/Grantline Improvements PT0080	\$133,438
Florin/Stockton Blvd. Intersection PT0085	\$174,673
Grant Line 99 Landscaping PT009L	\$10,000
Longleaf Dr. Over Elk Grove Creek PT0117	\$996,567
Bond/Bader Intersection Improvements PT0134	\$143,459
Bradshaw/Sheldon Intersection Improvements PT0137	\$1,048,000
Sheldon/Waterman Intersection Improvements PT0138	\$18,010
ITS Phase IV WTC001	\$286,175
Calvine Traffic Signal System Upgrade WTC002	\$12,890
Waterman Accessibility Improvements WAC004	\$115,000
East Stockton Sound Wall WCE001	\$460,000
Annual ITS Program	\$150,000
Total Planned Projects for FY 2012/13	\$15,578,591

Included in the ending fund balance above are Loan Receivables shown below:

<u>Advances from Fund 328 to:</u>	<u>Remaining Amt.</u>	<u>Due Date</u>
Swainson's Hawk Mitigation Fund 234	\$2,826,485.34	6/30/2012
Roadway Fee In Lieu Fund 318 [1]	\$1,696,275.84	10/1/2017
General Fund 101	\$3,011,206.00	[2]
Transit Fund 511 (for Corp. Yard share)	\$129.73	9/1/2011
Total Advances Outstanding	\$7,534,096.91	

Note-Interest rates on advances are adjusted each quarter to the current City pooled interest rate. The earnings rate achieved for FY 2011/12 was 0.38%.

[1] To be repaid by Gas Tax Revenue Fund 221.

[2] This is an advance of Fee Credits for the Promenade Mall developers to be repaid by future sales tax revenues generated by the mall.

Roadway Fee Program Fee Schedule for First Part of FY 2011/12 (July 1, 2011 through February 29, 2012)

Land Use Category	Zone 1 (Elk Grove)	Zone 2 (Laguna)	Zone 3 (Laguna West)	Zone 4 (Lakeside)	Zone 5 (Stonelake)	
RESIDENTIAL						
Single Family (1-2 units)	\$6,102	\$5,128	\$4,476	\$3,177	\$5,965	/ unit
Single Family Age-Restricted	\$2,365	\$2,031	\$1,878	\$1,488	\$2,324	/ unit
Single Family TOD	\$5,492	\$4,615	\$4,028	\$2,860	\$5,369	/ unit
Multifamily	\$4,240	\$3,472	\$3,118	\$2,223	\$4,145	/ unit
Multifamily Age-Restricted	\$2,365	\$2,031	\$1,878	\$1,488	\$2,324	/ unit
Multifamily TOD	\$3,180	\$2,603	\$2,338	\$1,667	\$3,110	/ unit
COMMERCIAL						
Shopping Center/General Commercial						
Local Serving (<175,000 sq. ft.)	\$4.45	\$2.92	\$2.76	\$0.69	\$4.29	/ building sq. ft.
Local Serving (<175,000 sq. ft.) TOD	\$4.23	\$2.77	\$2.63	\$0.67	\$4.08	/ building sq. ft.
Regional Serving (>175,000 sq. ft.)	\$11.13	\$7.30	\$6.91	\$1.74	\$10.73	/ building sq. ft.
Restaurant (without a drive-through)	\$15.31	\$11.73	\$11.40	\$6.61	\$14.91	/ building sq. ft.
Restaurant (with a drive-through)	\$24.29	\$18.76	\$18.25	\$10.84	\$24.29	/ building sq. ft.
Car Sales (new and used)	\$6.92	\$5.26	\$5.11	\$2.90	\$6.74	/ building sq. ft.
Supermarket	\$9.01	\$6.78	\$6.57	\$3.56	\$8.77	/ building sq. ft.
Gas Station	\$7,379	\$5,705	\$5,546	\$3,301	\$7,191	/ fueling station
OFFICE						
Office	\$5.25	\$3.78	\$4.14	\$1.95	\$5.10	/ building sq. ft.
Office TOD	\$4.72	\$3.40	\$3.72	\$1.76	\$4.59	/ building sq. ft.
INDUSTRIAL						
	\$3.77	\$3.01	\$2.99	\$2.07	\$3.67	/ building sq. ft.
INSTITUTIONAL						
Church	\$3.69	\$3.09	\$2.69	\$1.92	\$3.60	/ building sq. ft.
Day/Child Care (pre-school and adults too)	\$13.70	\$11.51	\$10.05	\$7.13	\$13.39	/ building sq. ft.
Private School (K-12)	\$5.07	\$4.26	\$3.71	\$2.63	\$4.95	/ building sq. ft.
MISCELLANEOUS						
Hotel/Motel	\$2,671	\$2,553	\$1,858	\$865	\$2,587	/ room
Congregate Care Facility	\$0.52	\$0.44	\$0.38	\$0.28	\$0.51	/ building sq. ft.
Health Club	\$3.64	\$3.06	\$2.67	\$1.89	\$3.56	/ building sq. ft.
Library	\$2.52	\$2.12	\$1.85	\$1.31	\$2.46	/ building sq. ft.

Note: The fees are adjusted each March 1st for inflation. Different Mello-Roos Community Facilities Districts (CFDs) exist in Zones 2 through 5. The CFDs in Zones 2 through 5 each fund some portion of the roadway improvements included in the roadway fee program, therefore each of these zones pays the same amount for roadway construction projects as shown in Zone 1, but they pay through a combination of the fees shown here, and the CFD special taxes that appear on the property tax bills. For land uses not shown on this table, please call the Building Department at (916) 478-2235. The fees include a 2% administrative component. The fees for the Promenade Mall (Lent Ranch Mall) are \$8.02 per building sqft.

Roadway Fee Program Fee Schedule for Second Part of FY 2011/12 (March 1, 2012 through June 30, 2012)

Land Use Category	Zone 1 (Elk Grove)	Zone 2 (Laguna)	Zone 3 (Laguna West)	Zone 4 (Lakeside)	Zone 5 (Stonelake)	Unit of Measure
RESIDENTIAL						
Single Family (1-2 units)	\$5,992	\$5,035	\$4,395	\$3,120	\$5,857	per unit
Single Family Age-Restricted	\$2,323	\$1,994	\$1,844	\$1,461	\$2,283	per unit
Single Family TOD	\$5,393	\$4,531	\$3,956	\$2,808	\$5,272	per unit
Multifamily	\$4,163	\$3,409	\$3,062	\$2,183	\$4,070	per unit
Multifamily Age-Restricted	\$2,323	\$1,994	\$1,844	\$1,461	\$2,283	per unit
Multifamily TOD	\$3,123	\$2,556	\$2,296	\$1,637	\$3,054	per unit
COMMERCIAL						
Shopping Center/General Commercial						
Local Serving (<175,000 sq. ft.)	\$4.37	\$2.86	\$2.71	\$0.68	\$4.21	per building sqft
Local Serving (<175,000 sq. ft.) TOD	\$4.16	\$2.72	\$2.58	\$0.65	\$4.01	per building sqft
Regional Serving (>175,000 sq. ft.)	\$10.93	\$7.17	\$6.78	\$1.71	\$10.54	per building sqft
Restaurant (without a drive-through)	\$15.03	\$11.52	\$11.19	\$6.49	\$14.64	per building sqft
Restaurant (with a drive-through)	\$23.85	\$18.42	\$17.92	\$10.64	\$23.85	per building sqft
Car Sales (new and used)	\$6.79	\$5.17	\$5.02	\$2.85	\$6.62	per building sqft
Supermarket	\$8.85	\$6.66	\$6.45	\$3.49	\$8.61	per building sqft
Gas Station	\$7,246	\$5,602	\$5,446	\$3,241	\$7,061	per vehicle fueling station
OFFICE						
Office	\$5.16	\$3.71	\$4.06	\$1.92	\$5.01	per building sqft
Office TOD	\$4.64	\$3.34	\$3.66	\$1.73	\$4.51	per building sqft
INDUSTRIAL						
	\$3.70	\$2.96	\$2.94	\$2.04	\$3.60	per building sqft
INSTITUTIONAL						
Church	\$3.62	\$3.04	\$2.65	\$1.88	\$3.54	per building sq. ft.
Day/Child Care (pre-school and adults too)	\$13.45	\$11.30	\$9.87	\$7.00	\$13.15	per building sq. ft.
Private School (K-12)	\$4.97	\$4.18	\$3.65	\$2.58	\$4.87	per building sq. ft.
MISCELLANEOUS						
Hotel/Motel	\$2,623	\$2,507	\$1,824	\$849	\$2,541	per room
Congregate Care Facility	\$0.51	\$0.43	\$0.37	\$0.27	\$0.50	per building sq. ft.
Health Club	\$3.57	\$3.00	\$2.62	\$1.86	\$3.49	per building sq. ft.
Library	\$2.47	\$2.08	\$1.82	\$1.28	\$2.42	per building sq. ft.

Note: The fees are adjusted each March 1st for inflation. Different Mello-Roos Community Facilities Districts (CFDs) exist in Zones 2 through 5. The CFDs in Zones 2 through 5 each fund some portion of the roadway improvements included in the roadway fee program, therefore each of these zones pays the same amount for roadway construction projects as shown in Zone 1, but they pay through a combination of the fees shown here, and the CFD special taxes that appear on the property tax bills. For land uses not shown on this table, please call the Building Department at (916) 478-2235. The fees include a 2% administrative component. The fees for the Promenade Mall (Lent Ranch Mall) are \$8.15 per building sqft.

CCSD Fire Fee Program Overview

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

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

Required Findings

1. The purpose of the fire fee program is to provide new development's share of funding for fire facilities as required at build out of the City.
2. The reasonable relationship between the fire fee and the purpose for which it is charged is demonstrated in the *Cosumnes Community Services District Nexus Study* dated January 10, 2007, effective August 23, 2010.
3. The sources and amounts of funding anticipated to complete the fire facilities are in the *Cosumnes Community Services District Nexus Study* dated January 10, 2007, effective August 23, 2010. The source of funding existing development's share is primarily the CSD's General Fund.
4. The approximate dates for funding and constructing new facilities are shown in the CSD's *2012-2017 Capital Improvement Program*. The City's administrative expenditures are ongoing in the fee program and are included in the current City Budget.

Elk Grove Fire Fee Program (Fund 710 page 1 of 2)

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

	<u>City</u>	
*City's Beginning Balance, July 1, 2011	\$581,273.34	
<u>Revenue</u>		
Fees collected by the City	\$821,765.77	
Interest earned by the City	<u>\$389.31</u>	
Total Revenue	\$822,155.08	
<u>Disbursements</u>		
Passed through to the Cosumnes CSD	<u>\$1,036,488.15</u>	<u>% Fee Funded</u>
Total Expended Funds	\$1,036,488.15	100%
City's Ending Balance, June 30, 2012	\$366,940.27	
Deferred impact fee revenue	<u>\$49,593.70</u>	
Adjusted City's Ending Balance, June 30, 2012	\$416,533.97	

*Beginning Balance adjusted to reflect correct and verified fund balance information as shown in the City's audited financial statements.

Elk Grove Fire Fee Program (Fund 710 page 2 of 2)

Continued from previous page

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

	<u>CSD</u>	
CSD's Beginning Balance, July 1, 2011	<u>\$4,798,200.03</u>	
<u>Revenue</u>		
Interest earned	\$25,693.37	
Passed through to Cosumnes CSD	<u>\$822,492.96</u>	
Total Revenue	<u>\$848,186.33</u>	
<u>Disbursements</u>		
	<u>Amount</u>	<u>% Fee Funded</u>
Administration	\$56,464.00	100%
Station 72 Debt Payment	\$302,772.00	100%
Station 73 Debt Payment	\$143,187.00	100%
Station 76 Debt Payment	\$187,748.00	100%
Training Facility Land/Const Debt Payment	\$70,365.00	100%
Fleet Maintenance Facility Debt Payment	\$302,912.00	100%
Station 77/78 Apparatus Debt Payment	\$680,465.00	33%
Heavy Rescue Debt Payment	\$246,011.00	100%
Fleet Maintenance Service Vehicle Debt Pmt	\$4,503.00	100%
Station 72 Apparatus Debt Payment	\$92,688.00	100%
Station 78 Ambulance Debt Payment	<u>\$30,654.00</u>	100%
Total Expended Funds	<u>\$2,117,769.00</u>	100%
Ending Balance, June 30, 2012	<u>\$3,528,617.36</u>	
<u>Planned Cosumnes CSD Projects for 12/13</u>		
	<u>Amount</u>	<u>% Fee Funded</u>
Station 72 Debt Payment	\$316,629.00	100%
Station 73 Debt Payment	\$143,143.00	100%
Station 76 Debt Payment	\$187,749.00	100%
Fleet Maintenance Facility Debt Payment	\$302,912.00	33%
Station 77/78 Apparatus Debt Payment	\$246,138.00	100%
Station 78 Ambulance Debt Payment	<u>\$30,654.00</u>	100%
Total CSD Projects Planned in FY 12/13	<u>\$1,227,225.00</u>	

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

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

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

*Beginning Balance, July 1, 2011	\$28,583.60	
Fees collected by the City	\$11,820.83	
Interest earned	\$191.33	
Total	\$12,012.16	
<u>Disbursements</u>	<u>Amount</u>	<u>% Fee Funded</u>
Operating transfer out to Fund 101 the General Fund cost allocation	\$293.23	100%
Total	\$293.23	
Ending Balance, June 30, 2012	\$40,302.53	
<u>Planned Projects for Fiscal Year 2011/12</u>	<u>Amount</u>	<u>% Fee Funded</u>
Continued administration expenses	\$11,000.00	100%

*Beginning Balance adjusted to reflect correct and verified fund balance information as shown in the City's audited financial statements.

Elk Grove Fire Fee Program Fee Schedule for First Half of FY 2011/12

Land Use Category	Zone 1 (Elk Grove)	Zone 2 (Laguna)	Zone 3 (Laguna West)	Zone 4 (Lakeside)	Zone 5 (Stonelake)	Unit of Measure
RESIDENTIAL						
Single Family (less than 3 units-includes duplexes)	\$1,702	\$1,622	\$1,583	\$1,642	\$1,561	per unit
Multi-Family (3 or more units)	\$1,120	\$1,108	\$1,086	\$1,103	\$1,080	per unit
Age-Restricted (single family and multi-family)	\$902	n/a	n/a	n/a	n/a	per unit
NON-RESIDENTIAL						
Commercial/Office	\$1.48	\$1.46	\$1.43	\$1.45	\$1.42	per building sqft
Industrial	\$0.55	\$0.53	\$0.51	\$0.53	\$0.50	per building sqft

Note: The fees are adjusted each January 1st for inflation. Different Mello-Roos Community Facilities Districts (CFDs) exist in Zones 2 through 5. The CFDs in Zones 2 through 5 each fund some portion of the fire facility improvements included in the fire fee program, therefore each of these zones pays the same amount for fire facility/equipment projects as shown in Zone 1, but they pay through a combination of the fees shown here, and the CFD special taxes that appear on the property tax bills. For land uses not shown on this table, please call the Building Department at (916) 478-2235. The fees include a 3% administrative component shared between the City and the Cosumnes Community Services District.

Elk Grove Fire Fee Program Fee Schedule for Second Half of FY 2011/12

Land Use Category	Zone 1 (Elk Grove)	Zone 2 (Laguna)	Zone 3 (Laguna West)	Zone 4 (Lakeside)	Zone 5 (Stonelake)	Unit of Measure
RESIDENTIAL						
Single Family (less than 3 units-includes duplexes)	\$1,731	\$1,690	\$1,610	\$1,670	\$1,587	per unit
Multi-Family (3 or more units)	\$1,139	\$1,127	\$1,104	\$1,122	\$1,098	per unit
Age-Restricted (single family and multi-family)	\$917	\$1,127	\$1,104	\$1,122	\$1,098	per unit
NON-RESIDENTIAL						
Commercial/Office	\$1.50	\$1.48	\$1.40	\$1.42	\$1.44	per building sqft
Industrial	\$0.56	\$0.54	\$0.52	\$0.54	\$0.51	per building sqft

Note: The fees are adjusted each January 1st for inflation. Different Mello-Roos Community Facilities Districts (CFDs) exist in Zones 2 through 5. The CFDs in Zones 2 through 5 each fund some portion of the fire facility improvements included in the fire fee program, therefore each of these zones pays the same amount for fire facility/equipment projects as shown in Zone 1, but they pay through a combination of the fees shown here, and the CFD special taxes that appear on the property tax bills. For land uses not shown on this table, please call the Building Department at (916) 478-2235. The fees include a 3% administrative component shared between the City and the Cosumnes Community Services District.

Measure A Transportation Mitigation Fee Program Overview

The Measure A Transportation Mitigation Fee Program was first adopted by the City Council in 2009 on behalf of the Sacramento Transportation Authority (STA). The Nexus Study identified the need for various regional transportation projects, including highway interchanges, traffic flow improvements, and lightrail expansion. The Nexus Study, using 2006 dollars, identified \$1,406,571,000 in costs region-wide, with \$1,018,160,337 (31.3%) allocated to new development and was included in the fee program, and \$2,235,016,879 (68.7%) allocated to existing development (existing deficiency). Funding for the existing deficiencies will come from Measure A sales tax, other local, state, and federal.

The City of Elk Grove Measure A Transportation Mitigation Fee Program includes an additional 2% administrative fee which is used to fund administrative costs incurred by the City. The capital portion of the Elk Grove Measure A Transportation Mitigation Fee Program Fund is a liability account with the City and funds are provided to STA on a quarterly basis.

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

Required Findings

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

1. Measure A Transportation Mitigation Fee Program - Construction (Fund 711)

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

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

	<u>City</u>	
*City's Beginning Balance, July 1, 2011	\$348,254.55	
<u>Revenue</u>		
Fees collected	\$1,008,210.19	
Interest earned	<u>\$2,242.24</u>	
Total Revenue	\$1,010,452.43	
<u>Disbursements</u>		
Passed through to the STA	<u>\$942,759.91</u>	100%
Total Expended Funds	\$942,759.91	
City's Ending Balance, June 30, 2012	\$415,947.07	

*Beginning Balance adjusted to reflect correct and verified fund balance information as shown in the City's audited financial statements.

MEASURE A TRANSPORTATION MITIGATION IMPACT FEE SCHEDULE FY11/12

Land Use Category	Total Transportation Fee	
RESIDENTIAL		
Single-Family (1-2 units-includes duplexes)	\$ 1,093.44	/ unit
Multifamily (3 or more units)	\$ 765.00	/ unit
Age-Restricted Single-Family	\$ 874.14	/ unit
Age-Restricted Multifamily	\$ 655.86	/ unit
NONRESIDENTIAL		
Office	\$ 1.32	/ bldg sq. ft.
Retail	\$ 4.05	/ bldg sq. ft.
Industrial	\$ 0.88	/ bldg sq. ft.
Hotel/Motel	\$ 634.44	/ room
Golf Course	\$ 910.86	/ acre
Movie Theater	\$ 2,081.82	/ screen
Religious Center	\$ 1.02	/ bldg sq. ft.
Hospital	\$ 1.84	/ bldg sq. ft.
Service Station	\$ 1,421.88	/ fueling pump
Supermarket	\$ 2.31	/ bldg sq. ft.
Warehouse/Self Storage	\$ 0.28	/ bldg sq. ft.

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

Stonelake Park Fee Program Overview

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

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

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

Required Findings

1. The purpose of the park fee program is to provide new development's share of funding for park facilities as required at build-out of the Laguna Stonelake development area.
2. The reasonable relationship between the park fee and the purpose for which it is charged is demonstrated in the *Laguna Stonelake Public Facilities Financing Plan Development Impact Fee Program Update* dated July 31, 2007.
3. The sources and amounts of funding anticipated to complete the park facilities are in the *Laguna Stonelake Public Facilities Financing Plan Development Impact Fee Program Update* dated July 31, 2007.
4. CSD will hold a public outreach meeting in January 2013 with the Stonelake residents to discuss a dog park project that would commence in FY2013/14.

Stonelake Park Fee (Fund 717)

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

Total Fee (adj. for inflation in 2012)

Land Use	2011 Rates	2012 Rates
Single Family	\$2,609 per unit	\$2,653 per unit
Multi-Family	\$30,504 per acre	\$31,018 per acre
Comm./Office	\$6,219 per acre	\$6,324 per acre
Travel Comm.	\$7,463 per acre	\$7,589 per acre
Industrial	\$8,706 per acre	\$8,852 per acre

	<u>City</u>
City's Beginning Balance, July 1, 2011	\$0.00
<u>Revenue</u>	
No fees collected during the fiscal year	\$0.00
Total Revenue	\$0.00
<u>Disbursements</u>	
No disbursements during the fiscal year	\$0.00
Total Expended Funds	\$0.00
City's Ending Balance, June 30, 2012	\$0.00

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

	<u>CSD</u>	
CSD's Beginning Balance, July 1, 2011	\$360,332.10	
<u>Revenue</u>		
Interest earned	\$1,983.48	
Total Revenue	\$1,983.48	
<u>Disbursements</u>		
	<u>Amount</u>	<u>% Fee Funded</u>
Nottoli Park Dog Park	\$7,149.37	100.00%
Total Expended Funds	\$7,149.37	
CSD's Ending Balance, June 30, 2012	\$355,166.21	
<u>Planned Elk Grove CSD Projects for 12/13</u>		
There are no projects planned for FY 12/13.	<u>Amount</u>	
	\$0.00	

Lakeside and Laguna West Park Fee Program Overview

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

The Nexus Study identified the need for new parks and a fair share of a community center. The Nexus Study, using 1994 dollars, identified \$1,568,201 in construction costs. The fee program included \$1,061,737 of those costs and the remaining \$506,464 was to be funded by the Community Facilities District for that area. The \$20 per permit administrative component cost is over and above the fee program construction cost and is included in separate accounts within the Lakeside and Laguna West Park Fee Program Funds. These funds are liability accounts with the City and funds are provided to the CSD on a quarterly basis.

Required Findings

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

Lakeside Park Fee Program (Fund 704)

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

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

<u>Land Use</u>	<u>Total Fee</u>	
Single Family	\$247 per unit + \$20 per permit	
Multi-Family (RD-20 or greater)	\$124 per unit + \$20 per permit	
Commercial, Industrial, Office	\$0.05 per sqft + \$20 per permit	
	<u>City</u>	
City's Beginning Balance, July 1, 2011	\$0.00	
<u>Revenue</u>		
No fees collected during the fiscal year	\$0.00	
Total Revenue	\$0.00	
<u>Disbursements</u>		
No disbursements during the fiscal year	\$0.00	
Total Expended Funds	\$0.00	
City's Ending Balance, June 30, 2012	\$0.00	
<p>Note: The following information is provided by the Consumnes Community Services District. The City does not audit or verify the information provided.</p>		
	<u>CSD</u>	
CSD's Beginning Balance, July 1, 2011	\$136,124.06	
<u>Revenue</u>		
Interest earned	\$742.79	
Total Revenue	\$742.79	
<u>Disbursements</u>		
	<u>Amount</u>	<u>% Fee Funded</u>
Administration	\$1,179.96	100.00%
Total Expended Funds	\$1,179.96	
CSD's Ending Balance, June 30, 2012	\$135,686.89	
<u>Planned Elk Grove CSD Projects for 12/13</u>		
There are no projects planned for FY 12/13.	\$0.00	

Laguna West Park Fee (Fund 715)

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

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

<u>Land Use</u>	<u>Total Fee</u>
Single Family	\$169 per unit + \$20 per permit
Multi-Family (RD-20 or greater)	\$85 per unit + \$20 per permit
Commercial, Industrial, Office	\$0.02 per sqft + \$20 per permit
	<u>City</u>
City's Beginning Balance, July 1, 2011	\$0.00
 <u>Revenue</u>	
No fees collected during the fiscal year	<u>\$0.00</u>
Total Revenue	\$0.00
 <u>Disbursements</u>	
No disbursements during the fiscal year	<u>\$0.00</u>
Total Expended Funds	\$0.00
City's Ending Balance, June 30, 2012	\$0.00

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

	<u>CSD</u>	
CSD's Beginning Balance, July 1, 2011	\$123,017.32	
 <u>Revenue</u>		
Interest earned	<u>\$677.16</u>	
Total Revenue	\$677.16	
 <u>Disbursements</u>		
No disbursements during the fiscal year	<u>\$0.00</u>	<u>% Fee Funded</u>
Total Expended Funds	\$0.00	0.00%
CSD's Ending Balance, June 30, 2012	\$123,694.48	
 <u>Planned Elk Grove CSD Projects for 12/13</u>		
There are no projects planned for FY 12/13.	<u>\$0.00</u>	

Laguna Ridge Park Fee Program Overview

The Laguna Ridge Park Fee Program was first adopted by the City Council in 2007. Updates since 2007 have only included the annual inflation adjustment. The fee program includes a 3% administrative fee which is included in a separate account within the Laguna Ridge Park Fee Program Fund. This is a plan area fee program and as such, only includes a portion of the City – the Laguna Ridge Specific Plan area and the Lent Ranch SPA.

The Nexus Study identified the need for a new community park (the Civic Center community park) and a fair share contribution toward a sports park (Bartholomew Sports Park). The estimated cost of the new facilities, including 36.8 acres of the 44.8 acre community park, along with financing costs for the community center, were included in the Nexus Study and totaled \$17.5 million in 2007 dollars, less some existing interim fee revenues meant \$17.4 million was included in the fee program. The Nexus Study identifies 13.54% of the base fee collected would go to the Sports Park and 100% of the fee program is funded by new development.

Required Findings

1. The purpose of the park fee program is to provide new development's share of funding for park facilities as listed in the Nexus Study.
2. The reasonable relationship between the park fee and the purpose for which it is charged is demonstrated in the *City of Elk Grove Laguna Ridge Park Fee Program Nexus Study* dated September 26, 2007, effective December 11, 2007.
3. The sources and amounts of funding anticipated to complete the park facilities are in the *City of Elk Grove Laguna Ridge Park Fee Program Nexus Study* dated September 26, 2007, effective December 11, 2007.
4. The approximate date for funding and constructing the new community park is partially included in the City's 2012-2017 Capital Improvement Program.

Laguna Ridge Park Fee (Fund 360)

This plan area development impact fee program funds new development's fair share of the Civic Center Park to serve the Laguna Ridge area, and also provides a fair share contribution toward the Bartholomew Sports Park located in East Franklin.

Total Fee (adj. for inflation in 2012)

Land Use	2011 Rates	2012 Rates
Single Family	\$2,892 per unit	\$2,941 per unit
Multi-Family	\$1,928 per unit	\$1,960 per unit
Age-Restricted	\$1,655 per unit	\$1,683 per unit
Commercial	\$0.22 per sqft	\$0.22 per sqft
Office	\$0.36 per sqft	\$0.37 per sqft
Industrial	\$0.10 per sqft	\$0.10 per sqft

Beginning Balance, July 1, 2011 \$2,875,023.97

Fees collected \$647,934.87

Interest earned \$11,831.73

Total \$659,766.60

<u>Disbursements</u>	<u>Amount</u>	<u>% Fee Funded</u>
Professional Services Laguna Ridge Parks	\$405.00	100%
Operating transfer out to Fund 101 the General Fund cost allocation	\$7,492.00	100%
Total	\$7,897.00	

Ending Balance, June 30, 2012 \$3,526,893.57

*Beginning Balance adjusted to reflect correct and verified fund balance information as shown in the City's audited financial statements.

<u>Planned Projects for Fiscal Year 2012/13</u>	<u>Amount</u>
No planned expenditures for FY 2012/13	\$0.00

East Franklin Fee Program Overview (four fee components)

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

1. Park Fee

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

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

Required Findings

1. The purpose of the park fee component of the East Franklin Fee Program is to provide new development's share of funding for park facilities as required at build-out of the East Franklin Specific Plan area.
2. The reasonable relationship between the park fee and the purpose for which it is charged is demonstrated in the *City of Elk Grove East Franklin Park Fee Update Nexus Study* dated April 4, 2005, effective March 23, 2005.
3. The sources and amounts of funding anticipated to complete the park facilities are in the *City of Elk Grove East Franklin Park Fee Update Nexus Study* dated April 4, 2005, effective March 23, 2005 (shown in 2005 dollars). The sources of funding existing development's share are CSD in-lieu fees for park land, lighting and landscape district funds, and/or CSD other funding sources.
4. The approximate dates for funding and constructing new park facilities are currently outlined in the CSD's 2012-2017 Capital Improvement Program.

2. Landscape Corridor

The 2005 Nexus Study identified the need for new landscape corridors. The estimated cost of these new facilities were included in the Nexus Study and totaled

\$18.6 million in 2003 dollars, which were escalated by inflation factors for the 2005 Nexus Study, and have since been escalated by the annual inflation adjustment. The Nexus Study identified new development's share of these costs at 100%. This has been a reimbursement, or "equalization" fee program (developers build the corridors and obtain reimbursements from the fee program). There is a 3% administrative component included with this portion of the fee program. Due to accrual of a fund balance adequate to fund required drainage infrastructure as defined in the *East Franklin Landscape Corridor and Supplemental Drainage Fee Program Nexus Study* dated April 7, 2005, effective June 27, 2005, the City has ceased collection of this fee beginning Fiscal Year 2010/11.

Required Findings

1. The purpose of the landscape corridor fee component of the East Franklin Fee Program is to provide new development's share of funding for these facilities as required at build-out of the East Franklin Specific Plan area.
2. The reasonable relationship between the landscape corridor fee and the purpose for which it is charged is demonstrated in the *East Franklin Landscape Corridor and Supplemental Drainage Fee Program Nexus Study* dated April 7, 2005, effective June 27, 2005.
3. The sources and amounts of funding anticipated to complete the landscape corridors are in the *East Franklin Landscape Corridor and Supplemental Drainage Fee Program Nexus Study* dated April 7, 2005, effective June 27, 2005.
4. The Fiscal Year 2012/13 Budget includes approximately \$2.6 Million in landscaping improvement projects.

3. Supplemental Drainage

The 2005 Nexus Study identified the need for land acquisition for storm drainage channel improvements. The East Franklin area includes two drainage sheds, and as such, there are north shed fees and central shed fees. The estimated cost of these new facilities were included in the Nexus Study and totaled \$628,000 in the north shed and \$7.6 million in the central shed in 2003 dollars, which were escalated by inflation factors for the 2005 Nexus Study, and have since been escalated by the annual inflation adjustment. The Nexus Study identified new development's share of these costs at 100%. This has been a reimbursement, or "equalization" fee program (developers dedicated drainage channel land and obtain reimbursement from the fee program). There is a 3% administrative component included with this portion of the fee program.

Required Findings

1. The purpose of the supplemental drainage fee component of the East Franklin Fee Program is to provide new development's share of funding for these facilities as required at build-out of the East Franklin Specific Plan area.
2. The reasonable relationship between the supplemental drainage fee and the purpose for which it is charged is demonstrated in the *East Franklin Landscape Corridor and Supplemental Drainage Fee Program Nexus Study* dated April 7, 2005, effective June 27, 2005.

3. The sources and amounts of funding anticipated to complete the supplemental drainage facilities are in the *East Franklin Landscape Corridor and Supplemental Drainage Fee Program Nexus Study* dated April 7, 2005, effective June 27, 2005.
4. The approximate date for funding and constructing new facilities has not yet been planned by the City.

4. Fee Program Administration

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

Required Findings

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

East Franklin Fee Program - Total of Four Components

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

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

	<u>City</u>	
*City's Beginning Balance, July 1, 2011	\$100,892.21	
<u>Revenue</u>		
Fees collected by the City	\$320,100.00	
Interest earned by the City	\$660.22	
Total Revenue	\$320,760.22	
<u>Disbursements</u>		
Passed through to the Cosumnes CSD	\$290,677.85	100%
Total Expended Funds	\$290,677.85	
City's Ending Balance, June 30, 2012	\$130,974.58	

*Beginning Balance adjusted to reflect correct and verified fund balance information as shown in the City's audited financial statements.

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

	<u>CSD</u>	
CSD's Beginning Balance, July 1, 2011	\$3,520,002.68	
<u>Revenue</u>		
Interest earned	\$17,075.43	
Passed through to the Cosumnes CSD	\$320,691.50	
Total Revenue	\$337,766.93	
<u>Disbursements</u>		
Administration	\$38,578.00	100%
Total Expended Funds	\$38,578.00	
CSD's Ending Balance, June 30, 2012	\$3,819,191.61	
<u>Planned Elk Grove CSD Projects for 12/13</u>		
There are no projects planned for FY 12/13.	\$0.00	

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

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

Beginning Balance, July 1, 2011	\$12,374,421.34	
Fees collected	\$0.00	
Interest earned	\$58,954.74	
Total	\$58,954.74	
<u>Disbursements</u>	<u>Amount</u>	<u>% Fee Funded</u>
Median Landscape Enhancement (PT0110)	\$19,937.84	67.98%
Gilliam Dr Trial Connector (PT0124)	\$1,100.20	10.88%
East Franklin Landscape Improvements (PT0136)	\$28,028.20	100.00%
Franklin Crossing Improvements Reimbursements	\$988,558.00	100.00%
Total	\$1,037,624.24	
Ending Balance, June 30, 2012	\$11,395,751.84	
Adjustment to reflect loan receivables	\$2,306,250.00	
Adjusted Ending Balance, June 30, 2012	\$13,702,001.84	

Included in the ending fund balance above are Loan Receivables shown below:

<u>Advances from Fund 324 to:</u>	<u>Remaining Amt.</u>	<u>Due Date & Int. Rate</u>
LRSP Supplemental Park Land Fee (Fund 331)	\$2,306,250.00	12/31/2016 & 0.5%
<u>Planned Projects for Fiscal Year 2012/13</u>	<u>Amount</u>	<u>% Fee Funded</u>
East Franklin Landscape Improvements	\$2,573,000.00	100.00%

3. East Franklin Fee Program - Supplemental Drainage (Fund 325)

This plan area development impact fee program component funds land acquisition for storm drainage channel improvements serving this area.

Beginning Balance, July 1, 2011	\$481,410.22
Fees collected	\$69,663.00
Interest earned	<u>\$1,973.63</u>
Total	\$71,636.63
<u>Disbursements</u>	<u>Amount</u>
No disbursements during the fiscal year	\$0.00
Ending Balance, June 30, 2012	\$553,046.85
<u>Planned Projects for Fiscal Year 2012/13</u>	<u>Amount</u>
There are no projects planned for FY2012/13	\$0.00

4. East Franklin Fee Program - Administration (Fund 326)

This funds the administrative expenses including but not limited to fee collection and accounting for the East Franklin Fee Program.

*Beginning Balance, July 1, 2011	\$108,714.72	
Fees collected	\$10,474.62	
Interest earned	\$417.18	
Total	\$10,891.80	
<u>Disbursements</u>	<u>Amount</u>	<u>% Fee Funded</u>
Operating transfer out to Fund 101 the General Fund cost allocation	\$9,386.00	100.00%
	\$9,386.00	
Ending Balance, June 30, 2012	\$110,220.52	
<u>Planned Projects for Fiscal Year 2012/13</u>	<u>Amount</u>	<u>% Fee Funded</u>
Continued administrative expenses	\$8,707.00	100.00%

*Beginning Balance adjusted to reflect correct and verified fund balance information as shown in the City's audited financial statements.

**East Franklin Fee Program-North Drainage Shed Fee Schedule for First Half of FY 2011/12
(after inflation adjustment January 1, 2011)**

Land Use Type	North Shed Supplemental Drainage	Administration Fee 3%	Subtotal	Park	Total East Franklin North Drainage Shed
RESIDENTIAL	<i>Per Unit</i>	<i>Per Unit</i>	<i>Per Unit</i>	<i>Per Unit</i>	
Single Family (less than 3 units-includes duplexes)	\$387	\$12	\$399	\$6,885	\$7,284
Multi-Family (3 or more units)	\$215	\$6	\$221	\$4,591	\$4,812
Age-Restricted (single family and multi-family)	\$387	\$12	\$399	\$3,935	\$4,334
NON-RESIDENTIAL	<i>Per SqFt.</i>	<i>Per SqFt.</i>	<i>Per SqFt.</i>	<i>Per SqFt.</i>	
Commercial	\$0.34	\$0.01	\$0.35	\$0.24	\$0.59
Office	\$0.25	\$0.01	\$0.26	\$0.39	\$0.65
Industrial	\$0.26	\$0.01	\$0.27	\$0.11	\$0.66

**East Franklin Fee Program-Central Drainage Shed Fee Schedule for First Half of FY 2011/12
(after inflation adjustment January 1, 2011)**

Land Use Type	Central Shed Supplemental Drainage	Administration Fee 3%	Subtotal	Park	Total East Franklin Central Drainage Shed
RESIDENTIAL	<i>Per Unit</i>	<i>Per Unit</i>	<i>Per Unit</i>	<i>Per Unit</i>	
Single Family (less than 3 units-includes duplexes)	\$1,626	\$49	\$1,675	\$6,885	\$8,560
Multi-Family (3 or more units)	\$844	\$25	\$869	\$4,591	\$5,460
Age-Restricted (single family and multi-family)	\$1,626	\$49	\$1,675	\$3,935	\$5,610
NON-RESIDENTIAL	<i>Per SqFt.</i>	<i>Per SqFt.</i>	<i>Per SqFt.</i>	<i>Per SqFt.</i>	
Commercial	\$1.36	\$0.04	\$1.40	\$0.24	\$1.64
Office	\$0.97	\$0.03	\$1.00	\$0.39	\$1.39
Industrial	\$0.97	\$0.03	\$1.00	\$0.11	\$1.11

Note: The fees on these tables are adjusted each January 1st for inflation. For land uses not shown on these tables, please call the Building Department at (916) 478-2235. Projects are in one or the other drainage shed - they can not be in both drainage sheds. Note the park fee includes a 2% administrative component.

**East Franklin Fee Program-North Drainage Shed Fee Schedule for Second Half of FY 2011/12
(after inflation adjustment January 1, 2012)**

Land Use Type	North Shed Supplemental Drainage	Administration Fee 3%	Subtotal	Park	Total East Franklin North Drainage Shed
RESIDENTIAL	<i>Per Unit</i>	<i>Per Unit</i>	<i>Per Unit</i>	<i>Per Unit</i>	
Single Family (less than 3 units-includes duplexes)	\$394	\$12	\$406	\$7,001	\$7,407
Multi-Family (3 or more units)	\$219	\$7	\$226	\$4,668	\$4,894
Age-Restricted (single family and multi-family)	\$394	\$12	\$406	\$4,001	\$4,407
NON-RESIDENTIAL	<i>Per SqFt.</i>	<i>Per SqFt.</i>	<i>Per SqFt.</i>	<i>Per SqFt.</i>	
Commercial	\$0.35	\$0.01	\$0.36	\$0.24	\$0.60
Office	\$0.25	\$0.01	\$0.26	\$0.40	\$0.66
Industrial	\$0.26	\$0.01	\$0.27	\$0.11	\$0.38
Church	\$0.23	\$0.01	\$0.24	\$0.00	\$0.24

**East Franklin Fee Program-Central Drainage Shed Fee Schedule for Second Half of FY 2011/12
(after inflation adjustment January 1, 2012)**

Land Use Type	Central Shed Supplemental Drainage	Administration Fee 3%	Subtotal	Park	Total East Franklin Central Drainage Shed
RESIDENTIAL	<i>Per Unit</i>	<i>Per Unit</i>	<i>Per Unit</i>	<i>Per Unit</i>	
Single Family (less than 3 units-includes duplexes)	\$1,653	\$50	\$1,703	\$7,001	\$8,704
Multi-Family (3 or more units)	\$858	\$26	\$884	\$4,668	\$5,552
Age-Restricted (single family and multi-family)	\$1,653	\$50	\$1,703	\$4,001	\$5,704
NON-RESIDENTIAL	<i>Per SqFt.</i>	<i>Per SqFt.</i>	<i>Per SqFt.</i>	<i>Per SqFt.</i>	
Commercial	\$1.38	\$0.04	\$1.42	\$0.24	\$1.66
Office	\$0.99	\$0.03	\$1.02	\$0.40	\$1.42
Industrial	\$0.99	\$0.03	\$1.02	\$0.11	\$1.13
Church	\$0.90	\$0.03	\$0.93	\$0.00	\$0.93

Note: The fees on these tables are adjusted each January 1st for inflation. For land uses not shown on these tables, please call the Building Department at (916) 478-2235. Projects are in one or the other drainage shed - they can not be in both drainage sheds. Note the park fee includes a 2% administrative component.

Eastern Elk Grove Park Fee Program Overview

The Eastern Elk Grove Park Fee Program was first adopted by the City Council in 2004 on behalf of the Cosumnes Community Services District (CSD). This was the successor park fee program to the County implemented Elk Grove/West Vineyard Park Fee Program. This is a plan area fee program and as such, only includes a portion of the City – all areas of the City east of State Route 99. The Nexus Study identified the need for new park related facilities including parks, trails, a community center, a swimming pool, a fair share contribution toward the Bartholomew Sports Park, and financing for the later. The Nexus Study, using 2009 dollars, identified \$39.8 million in costs with \$29.4 million (74%) allocated to new development and was included in the fee program, and \$10.3 million (26%) allocated to existing development (existing deficiency). Funding for the existing deficiencies will come from CSD in-lieu fees for park land, lighting and landscape district funds or CSD other funding sources.

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

Required Findings

1. The purpose of the park fee program is to provide new development's share of funding for park facilities as required at build-out of the eastern portion of the City.
2. The reasonable relationship between the park fee and the purpose for which it is charged is demonstrated in the *Elk Grove Community Services District Eastern Elk Grove Park and Fire Facilities Fee Nexus Study* dated March 26, 2004, effective June 7, 2004.
3. The sources and amounts of funding anticipated to complete the park facilities are in the *Elk Grove Community Services District Eastern Elk Grove Park and Fire Facilities Fee Nexus Study* dated March 26, 2004, effective June 7, 2004. The sources of funding existing development's share is CSD in-lieu fees for park land, lighting and landscape district funds, and/or CSD other funding sources.
4. The approximate date for funding and constructing some new facilities is shown in the CSD's 2012-2017 Capital Improvement Program. The City's administrative expenditures are ongoing in the fee program and are included in the current City Budget.

Eastern Elk Grove Park Fee Program (Fund 702)

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

Land Use	Total Fee (adj. for inflation in 2012)	
	2011 Rates	2012 Rates
Single Family (less than 3 units)	\$5,507 per unit	\$5,600 per unit
Multi-Family (3 or more units)	\$3,673 per unit	\$3,735 per unit
Age-Restricted (single/multi-family)	\$3,580 per unit	\$3,640 per unit
Commercial	\$0.87 per sqft	\$0.88 per sqft
Office	\$1.26 per sqft	\$1.28 per sqft
Industrial	\$0.43 per sqft	\$0.44 per sqft

	<u>City</u>	
*City's Beginning Balance, July 1, 2011	\$112,061.47	
 <u>Revenue</u>		
Fees collected	\$162,608.50	
Interest earned	\$427.59	
Total Revenue	<u>\$163,036.09</u>	
 <u>Disbursements</u>		
Passed through to the Cosumnes CSD	<u>\$234,798.88</u>	<u>% Fee Funded</u>
Total Expended Funds	\$234,798.88	100.00%
 City's Ending Balance, June 30, 2012	 \$40,298.68	

*Beginning Balance adjusted to reflect correct and verified fund balance information as shown in the City's audited financial statements.

Eastern Elk Grove Park Fee Program (Fund 702)

Continued from previous page

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

	<u>CSD</u>	
CSD's Beginning Balance, July 1, 2011	\$5,103,362.87	
<u>Revenue</u>		
Passed through to the Cosumnes CSD	\$162,790.90	
Interest earned	<u>\$28,356.78</u>	
Total Revenue	\$191,147.68	
<u>Disbursements</u>		
	<u>Amount</u>	<u>% Fee Funded</u>
Administration	\$21,178.00	100%
Derr-Okamoto Community Park	\$1,788,080.38	100%
Jordan Family Park	\$766.19	100%
Van Doren Park - Phase II	\$662,917.17	100%
Wright Park	<u>\$216.75</u>	100%
Total Expended Funds	\$2,473,158.49	
CSD's Ending Balance, June 30, 2012	\$2,821,352.06	
<u>Planned Cosumnes CSD Projects for 12/13</u>		
Wright Park - Phase II	\$1,750,000.00	100%

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

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

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

*Beginning Balance, July 1, 2011	\$29,515.53	
Fees collected by the City	\$2,504.36	
Interest earned	\$40.31	
Total	\$2,544.67	
<u>Disbursements</u>	<u>Amount</u>	<u>% Fee Funded</u>
Operating transfer out to Fund 101 the General Fund cost allocation	\$61.77	100.00%
Total	\$61.77	
Ending Balance, June 30, 2012	\$31,998.43	
<u>Planned Projects for Fiscal Year 2012/13</u>	<u>Amount</u>	<u>% Fee Funded</u>
Continued administration expenses	\$3,000.00	100.00%

*Beginning Balance adjusted to reflect correct and verified fund balance information as shown in the City's audited financial statements.

Laguna Ridge Specific Plan Supplemental Park Fee Program Overview

The Laguna Ridge Specific Plan Supplemental Park Fee Program was first adopted by the City Council in 2011. This fee program is in addition to the existing Laguna Ridge Park Fee Program adopted by the City in 2007 and it includes three components: facilities, land and program administration. The fees are applied to development that has not constructed parks or dedicated parkland.

1. Land

The Nexus Study identified the need for parkland to provide for community, local and neighborhood park facilities, and parkways development. The Land component will fund the acquisition and equalization of parkland dedications by providing funding to reimburse those developers that have dedicated parkland in excess of their fair-share. Parkland in an amount equal to 5.0 acres per 1,000 residents is excluded from the Laguna Ridge Specific Plan Supplemental Park Fee Program and actual dedication of land or payment of a parkland in-lieu fee at final map approval will be required. The total net amount of parkland is estimated at 61.02 acres and the cost is estimated at \$9.0 million in 2011 dollars. There are no existing deficiencies as current needs for park lands are met by current parklands.

Required Findings

1. The purpose of the Land component of the Laguna Ridge Specific Plan Supplemental Park Fee is to fund land acquisition for developing community, local, and neighborhood park and parkway facilities to serve future residents and employees within the Laguna Ridge Specific Plan area.
2. The reasonable relationship between the Land fee and the purpose for which it is charged is demonstrated in the *City of Elk Grove Laguna Ridge Specific Plan Supplemental Park Fee Program Nexus Study, dated October 13, 2011, effective November 13, 2011*.
3. The sources and amounts of funding anticipated to complete the land acquisition for community, local and neighborhood park facilities, and parkways development are in the *City of Elk Grove Laguna Ridge Specific Plan Supplemental Park Fee Program Nexus Study, dated October 13, 2011, effective November 13, 2011* (shown in 2011 dollars).
4. The approximate date for funding and acquiring land for development is not known as sufficient funds have not been collected to commence project and the timing of the adjacent residential development is not controlled by the City. Therefore, the land acquisition is a longer term planned project for the City.

2. Facilities

The Nexus Study identified the need for community, local and neighborhood park facilities, and parkways development. The total cost of the facilities component is estimated at \$53.6 million in 2011 dollars. There are no existing deficiencies as current facilities needs are met by current facilities.

Required Findings

1. The purpose of the Facilities component of the Laguna Ridge Specific Plan Supplemental Park Fee is to fund community, local, and neighborhood park and parkway facilities to serve future residents and employees within the Laguna Ridge Specific Plan area.
2. The reasonable relationship between the Facilities fee and the purpose for which it is charged is demonstrated in the *City of Elk Grove Laguna Ridge Specific Plan Supplemental Park Fee Program Nexus Study, dated October 13, 2011, effective November 13, 2011*.
3. The sources and amounts of funding anticipated to complete the community, local and neighborhood park facilities, and parkways development are in the *City of Elk Grove Laguna Ridge Specific Plan Supplemental Park Fee Program Nexus Study, dated October 13, 2011, effective November 13, 2011* (shown in 2011 dollars).
4. The approximate date for funding and constructing some new facilities is shown in the 2012-2017 Capital Improvement Program. Some of the facilities do not yet appear in the CIP as sufficient funds have not been collected to commence the projects. Therefore, some are longer term planned projects for the City.

3. Fee Program Administration

The Nexus Study identified the need for fee program administration. The program administration component is a 2.0% add-on fee that will reimburse the City for costs associated with administering the Supplemental Park Fee Program.

Required Findings

The purpose of the Facilities component of the Laguna Ridge Specific Plan Supplemental Park Fee is to fund community, local, and neighborhood park and parkway facilities to serve future residents and employees within the Laguna Ridge Specific Plan area.

1. The purpose of the Fee Program Administration component of the Laguna Ridge Specific Plan Supplemental Park Fee is to provide new development's share of funding for fee program administration, including fee collection, fee updates, annual reporting, etc.
2. The reasonable relationship between the Fee Program Administration fee and the purpose for which it is charged is demonstrated in the *City of Elk Grove Laguna Ridge Specific Plan Supplemental Park Fee Program Nexus Study, dated October 13, 2011, effective November 13, 2011*.
3. The sources and amounts of funding anticipated to complete administration of the fee program are in the *City of Elk Grove Laguna Ridge Specific Plan Supplemental Park Fee Program Nexus Study, dated October 13, 2011, effective November 13, 2011* (shown in 2011 dollars).
4. Administrative expenditures are ongoing in the fee program and are included in the current budget.

LRSP Supplemental Park Land Fee (Fund 331)

The Laguna Ridge Specific Plan (LRSP) Supplemental Park Land Fee provides a mechanism for collection and reimbursement of fees related to park land required to serve the LRSP area in excess of the Quimby required dedications (5.0 acres per 1,000 residents).

Beginning Balance, July 1, 2011	(\$75,919.33)
Fees collected	\$543,576.00
Interest earned	\$4,544.18
Miscellaneous Reimbursement	<u>\$956,743.87</u>
Total	\$1,504,864.05

<u>Disbursements</u>	<u>Amount</u>	<u>% Fee Funded</u>
Professional and legal services	\$80,764.41	100%
Foster property acquisition for Civic Center project	\$650,000.00	100%
Developer credit to R&B	\$5,093,927.00	100%
Fee program reimbursement to Pulte	\$1,451,646.00	100%
Interfund loan interest to Fund 332	\$5,250.00	100%
Interfund loan interest to Fund 324	<u>\$6,250.00</u>	100%
Total	\$7,287,837.41	

*Ending Balance, June 30, 2012 (\$5,858,892.69)

*The negative ending balance is due to development credit and fee program reimbursements to developers per agreements C-11-454 and C-12-151. Two interfund loans totaled \$4.55M were made in FY11/12 (\$2.45M from Fund 324 and \$2.1M from Fund 332, with 0.5% interest and are due in December 2016) so as to fund the reimbursement agreements.

<u>Planned Projects for Fiscal Year 2012/13</u>	<u>Amount</u>
There are no projects planned for FY 12/13. However, fees collected in this fund will be used to repay the interfund loans discussed above.	\$0.00

LRSP Supplemental Park Facilities Fee (Fund 332)

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

Beginning Balance, July 1, 2011	(\$112,223.76)
Fees collected	\$5,767,865.37
Interfund loan interest from Fund 331	<u>\$5,250.00</u>
Total	<u>\$5,773,115.37</u>

<u>Disbursements</u>	<u>Amount</u>	<u>% Fee Funded</u>
Developer credit to Pulte	\$887,053.00	100%
Developer credit to R&B	<u>\$596,365.00</u>	100%
Total	<u>\$1,483,418.00</u>	
Ending Balance, June 30, 2012	\$4,177,473.61	
Adjustment to reflect loan receivables	<u>\$1,805,250.00</u>	
Adjusted Ending Balance, June 30, 2012	<u>\$5,982,723.61</u>	

Included in the ending fund balance above are Loan Receivables shown below:

<u>Advances from Fund 332 to:</u>	<u>Remaining Amt.</u>	<u>Due Date & Int. Rate</u>
LRSP Supplemental Park Land Fee (Fund 331)	\$1,805,250.00	12/31/2016 & 0.5%

<u>Planned Projects for Fiscal Year 2012/13</u>	<u>Amount</u>	<u>% Fee Funded</u>
Island, Storybook Woods, and Horseshoe Parks	\$232,750.00	100%

Laguna Ridge Park Admin Fee (Fund 333)

This funds the administrative expenses including but not limited to fee collection and accounting for the Laguna Ridge Specific Plan Park impact fee Program.

Beginning Balance, July 1, 2011	\$3,876.81	
Fees collected	\$111,808.19	
Interest earned	\$24,417.95	
Total	\$136,226.14	
<u>Disbursements</u>	<u>Amount</u>	<u>% Fee Funded</u>
Legal services	\$24,846.85	100%
Administration	\$32,500.00	100%
Overhead Transfer	\$594.00	100%
Total	\$57,940.85	
Ending Balance, June 30, 2012	\$82,162.10	
<u>Planned Projects for Fiscal Year 2012/13</u>	<u>Amount</u>	<u>% Fee Funded</u>
Continued administrative expenses	\$20,000.00	100%