

**Annual Development Impact Fee Report
For the City of Elk Grove
For Fiscal Year 2013-14**

This report contains information on the City of Elk Grove's development impact fees for Fiscal Year 2013-14. 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 2013-14.

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 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 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 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 upgrade project of the City Council Chambers to function as the City's Emergency Operations Center is complete with minor final expenses posted in FY 13/14.

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 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 2014-2019 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 complete with minor final expenses posted in FY 13/14. The City is currently working on a project to expand the Corp Yard parking lot and entry improvements.

3. Corporation Yard

The 2009 Nexus Study identified the need for a corporation yard based on the build out LOS standard. 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, 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 *2014-2019 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 *2014-2019 Capital Improvement Program*.
4. The approximate date for funding and constructing this new facility is currently outside of the *2014-2019 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 2014-2019 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, 2013	\$2,361,691	
Fees collected	\$149,769	
Interest earned	\$16,387	
Total	\$166,157	
<u>Disbursements</u>	<u>Amount</u>	<u>% Fee Funded</u>
Emergency Operations Center EOC001	\$165	100%
Professional Services	\$2,209	100%
Operating transfers out to Debt Fund 401 (28.53% of total Debt Service 8380 Laguna Palms Way)	\$514,502	29%
Total	\$516,876	
Ending Balance, June 30, 2014	\$2,010,972	
<u>Planned Projects for Fiscal Year 2014/15</u>	<u>Amount</u>	<u>% Fee Funded</u>
Civic Center Veteran's Hall WCC011	\$165,000	1%
Debt Service on 8380 Laguna Palms Way	\$514,327	29%
Total Planned Projects FY 2014/15	\$679,326.83	

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, 2013	\$3,854,911	
Fees collected	\$266,209	
Interest earned	\$29,450	
Total	\$295,659	
<u>Disbursements</u>	<u>Amount</u>	<u>% Fee Funded</u>
Emergency Operations Center EOC001	\$165	100%
Corp Yard Parking & Entry Improvements WCY005	\$30,103	100%
Professional Services	\$12,202	100%
Operating transfers out to Debt Service Fund 401 (17.78% of total Debt Service 8380 Laguna Palms Way)	\$320,729	18%
Total	\$363,199	
Ending Balance, June 30, 2014	\$3,787,371	
<u>Planned Projects for Fiscal Year 2014/15</u>	<u>Amount</u>	<u>% Fee Funded</u>
Corp Yard Parking & Entry Improvements WCY005	\$202,910	27%
Debt Service 8380 Laguna Palms Way	\$320,619	18%
Total Planned Projects FY 2014/15	\$523,528.82	

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, 2013	\$562,281	
Fees collected	\$233,976	
Interest earned	\$5,130	
Total	\$239,106	
<u>Disbursements</u>	<u>Amount</u>	<u>% Fee Funded</u>
Corp Yard Expansion Phase 2 WFC003	\$9,335	100%
Professional Services	\$2,306	100%
Total	\$11,641	
Ending Balance, June 30, 2014	\$789,746	
<u>Planned Projects for Fiscal Year 2014/15</u>	<u>Amount</u>	<u>% Fee Funded</u>
Corp Yard Expansion Phase 2 WFC003	\$223,940	96%
Total Planned Projects FY 2014/15	\$223,940	

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, 2013	\$1,339,303	
Fees collected	\$426,000	
Interest earned	\$11,306	
Total	\$437,306	
<u>Disbursements</u>	<u>Amount</u>	<u>% Fee Funded</u>
Professional Services	\$749	100%
Total	\$749	
Ending Balance, June 30, 2014	\$1,775,859	
<u>Planned Projects for Fiscal Year 2014/15</u>	<u>Amount</u>	
There are no projects planned for FY2014/15	\$0	

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, 2013	\$1,903,750	
Fees collected	\$372,313	
Interest earned	\$15,422	
Total	\$387,735	
<u>Disbursements</u>	<u>Amount</u>	<u>% Fee Funded</u>
Professional Services	\$4,120	100%
Total	\$4,120	
Ending Balance, June 30, 2014	\$2,287,365	
<u>Planned Projects for Fiscal Year 2014/15</u>	<u>Amount</u>	
Corp Yard Parking Expansion WCY005	\$17,000	2%
Multi-Modal Station WFC006	\$803,000	3%
Multi Modal Station ROW Option WTE004	\$75,000	0%

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, 2013	\$1,406,827	
Fees collected	\$0	
Interest earned	\$864	
Total	\$864	
<u>Disbursements</u>	<u>Amount</u>	<u>% Fee Funded</u>
South Sacramento Corridor Phase 2 Light Rail Extension	\$258,278	100%
Total	\$258,278	
Ending Balance, June 30, 2014	\$1,149,413	
<u>Planned Projects for Fiscal Year 2014/15</u>	<u>Amount</u>	
South Sacramento Corridor Phase 2 Light Rail Extension	\$0	

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, 2013	\$61,507	
Fees collected	\$29,247	
Interest earned	<u>\$538</u>	
Total	\$29,785	
<u>Disbursements</u>	<u>Amount</u>	<u>% Fee Funded</u>
Professional Services	<u>\$1,608</u>	\$0
Total	\$1,608	
Ending Balance, June 30, 2014	\$89,684	
<u>Planned Projects for Fiscal Year 2014/15</u>	<u>Amount</u>	
There are no projects planned for FY2014/15	\$0	

Elk Grove Capital Facilities Fee Program Fee Schedule for First Part of FY 2013/14 (July 1, 2013 through December 30, 2013)

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)	\$251	\$446	\$404	\$735	\$585	\$48	\$2,469 per unit
Single Family TOD	\$251	\$446	\$404	\$735	\$650	\$50	\$2,536 per unit
MultiFamily (3 or more units)	\$165	\$294	\$266	\$486	\$494	\$34	\$1,739 per unit
MultiFamily TOD	\$165	\$294	\$266	\$486	\$657	\$37	\$1,905 per unit
Age-Restricted (single family)	\$159	\$283	\$256	\$469	\$227	\$28	\$1,422 per unit
Age-Restricted (multifamily)	\$115	\$204	\$185	\$338	\$313	\$23	\$1,178 per unit
COMMERCIAL							
Shopping Center/General Commercial	\$0.05	\$0.08	\$0.07	\$0.00	\$0.62	\$0.02	\$0.84 per building sqft
Shopping Center/General Commercial TOD	\$0.05	\$0.08	\$0.07	\$0.00	\$0.65	\$0.02	\$0.87 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	\$0.31	\$0.01	\$0.42 per building sqft
OFFICE							
Office	\$0.08	\$0.14	\$0.13	\$0.00	\$0.71	\$0.02	\$1.08 per building sqft
Office TOD	\$0.08	\$0.14	\$0.13	\$0.00	\$0.78	\$0.02	\$1.15 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 previous October 1st reading of the ENR Construction Cost Index.

Elk Grove Capital Facilities Fee Program Fee Schedule for Second Part of FY 2013/14 (January 1, 2014 through June 30, 2014)

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)	\$264	\$469	\$425	\$774	\$615	\$50	\$2,597 per unit
Single Family TOD	\$264	\$469	\$425	\$774	\$684	\$53	\$2,668 per unit
MultiFamily (3 or more units)	\$174	\$309	\$279	\$511	\$520	\$36	\$1,830 per unit
MultiFamily TOD	\$174	\$309	\$279	\$511	\$692	\$39	\$2,005 per unit
Age-Restricted (single family)	\$167	\$298	\$269	\$493	\$238	\$29	\$1,496 per unit
Age-Restricted (multifamily)	\$121	\$215	\$195	\$356	\$329	\$25	\$1,241 per unit
COMMERCIAL							
Shopping Center/General Commercial	\$0.06	\$0.09	\$0.08	\$0.00	\$0.65	\$0.02	\$0.90 per building sqft
Shopping Center/General Commercial TOD	\$0.06	\$0.09	\$0.08	\$0.00	\$0.69	\$0.02	\$0.93 per building sqft
Car Sales (new and used)	\$0.03	\$0.07	\$0.07	\$0.00	\$0.51	\$0.01	\$0.69 per building sqft
Hotel	\$0.02	\$0.04	\$0.04	\$0.00	\$0.32	\$0.01	\$0.44 per building sqft
OFFICE							
Office	\$0.09	\$0.14	\$0.13	\$0.00	\$0.74	\$0.02	\$1.13 per building sqft
Office TOD	\$0.09	\$0.14	\$0.13	\$0.00	\$0.82	\$0.02	\$1.21 per building sqft
INDUSTRIAL	\$0.02	\$0.03	\$0.03	\$0.00	\$0.07	\$0.00	\$0.16 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 previous October 1st 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. The 2002 Nexus identified the need for affordable housing in the City, and was revised in 2004. The revision included some minor implementation related amendments and the fee level did not change. Modifications from 2004 to 2012 included only the annual inflation adjustment. A comprehensive update was approved by the City Council on March 27, 2013. The 2013 Nexus Study consolidated the Affordable Housing and the Very Low Income Housing Trust Fund Fee Programs and established new maximum fees for residential and non-residential development projects under the Affordable Housing Development Impact Fee Program. For accounting and reporting purposes, past activities, including all loans originated prior to the consolidation, for both programs will remain segregated in separate funds until the existing loans under the two programs are satisfied. Future activities will be reported as one fee program.

The Affordable Housing Fee program has been used to assist in developing affordable housing units in the City 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, 2013.
3. The sources and amounts of funding anticipated to fund affordable housing projects are included in the *Housing Nexus Study* dated September, 2013.
4. Since the establishment of this fee, nearly \$55.7 million in loans have been committed from this fund to eleven affordable housing projects. In FY 13/14, the developer of a 63-unit affordable housing project approved for a \$2 million loan from the Affordable Housing fund moved forward with their project. The developer secured tax credit financing, and the financing transactions (including the City's loan) closed in March 2014. Final design and construction work began shortly thereafter, and the project is expected to be completed in early 2015.

Very Low Income Housing Trust Fund Fee Program Overview

The VLIHTF Fee Program was inherited by the City Council at incorporation from Sacramento County. The program is similar to the Affordable Housing Fee Program, but the fee only applies 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. The 2013 Nexus Study consolidated the Affordable Housing and the Very Low Income Housing Trust Fund Fee Programs and established

new maximum fees for residential and non-residential development projects under the Affordable Housing Development Impact Fee Program. All new activities are reported in the Affordable Housing Fee Program as of FY 13/14. Existing loans under the VLIHTF will remain in a separate 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 and the program was consolidated with the Affordable Housing Program in the *2013 Affordable Housing Nexus*.
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 and updated in *2013 Affordable Housing Nexus*.
4. Since inception of this program, over \$4.5 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	July 1, 2013 through December 30, 2013	Jan.1 2014 through June 30, 2014
Single-Family	\$2,884	\$3,396
Multi-Family	\$1,730	\$2,038
Commercial	\$0.47	\$0.56
Hotel	\$1.40	\$1.65
Manufacturing	\$0.53	\$0.63
Warehouse	\$0.57	\$0.68

Note: The City adopted the 2013 Affordable Housing Nexus study on March 27, 2013 which consolidated the Affordable Housing (residential) and the Very Low Income Housing (non-residential) Programs. Fees are adjusted annually on January 1st for inflation.

Beginning Balance, July 1, 2013	\$3,166,613
Fees collected	\$1,894,357
Interest earned and change in market value	\$41,231
Loan repayment interest	\$99,387
Total	\$2,034,975

<u>Disbursements</u>	<u>Amount</u>	<u>% Fee Funded</u>
Current year loans issued	\$298,702	100%
Professional and legal services	\$3,950	100%
Salaries and benefits	\$45,647	100%
Total	\$348,299	

Ending Balance, June 30, 2014	\$4,853,289
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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	see Note 1 below
Geneva Pointe Apartments	\$1,700,000	7/15/37 & 4%
*Agave Apartments	\$2,500,000	12/15/36 & 3.5%
Vintage I at Laguna Apartments	\$1,750,000	see Note 2 below
Vintage II at Laguna Apartments	\$5,159,937	6/30/41 & 4%
*The Crossings Apartments	\$8,959,930	3/1/50 & 3%
*Waterman Square	\$7,052,829	12/30/41 & 4%
*Stoneridge Apartments	\$8,225,620	3/1/52 & 3%
Seasons Apartments	\$7,280,000	9/30/52 & 3%
Montego Falls	\$4,150,000	3/31/41 & 4.0%
Laguna Ridge Apartments	<u>\$7,652,217</u>	3/31/49 & 4.0%
Total Loan Receivables	\$55,727,009	

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 12/31/39, 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 2014/15</u>	<u>Amount</u>	<u>% Fee Funded</u>
There are no projects planned for FY2014/15	\$0	0%

Very Low Income Housing Trust Fund (Fund 236)

The City adopted the 2013 Affordable Housing Nexus Study on March 27, 2013, which consolidated the Affordable Housing and Very Low Income Affordable Housing Programs. Existing loans under the Very Low Income Housing Program will remain in a separate fund.

Beginning Balance, July 1, 2013	\$501,493
Fees collected	\$17,616
Loan repayment interest	\$28,000
Interest earned	\$3,875
Total	\$49,491

<u>Disbursements</u>	<u>Amount</u>	<u>% Fee Funded</u>
Professional services	\$238	100%
Total	\$238	

Ending Balance, June 30, 2014 \$550,746

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	9/30/52 & 3%
Terracina Park Meadows Apts.	\$700,000	12/31/39 & 4%
Laguna Ridge Apartments	\$2,000,000	3/31/49 & 4.0%
Total Loan Receivables	\$4,520,000	

<u>Planned Projects for Fiscal Year 2014/15</u>	<u>Amount</u>	<u>% Fee Funded</u>
There are no projects planned for FY2014/15	\$0	0%

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 2009 Roadway Fee Program that had not been identified in the 2005 program. Additionally, 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 2014 Nexus Study update is scheduled for completion in November 2014.

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 a combination of funds such as roadway fees collected from prior years and other funding sources. After accounting for completed projects and other cost adjustments, \$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 2014-2019 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, 2013	\$24,204,555
Fees collected	\$3,354,417
Sale of property	\$25,091
Miscellaneous Reimbursement	\$397,949
Interest on advances	\$240,893
Interest earned	\$327,817
Total	\$4,346,166

<u>Disbursements</u>	<u>Amount</u>	<u>% Fee Funded</u>
Sheldon/SR 99 Interchange PT0010	\$1,906	100%
Grantline Blvd. Widening/Bradshaw PT034A	\$2,549,578	56%
Elk Grove/SR 99 Interchange Modified PT055A	\$1,627,715	11%
Florin/Stockton Blvd. Intersection PT0085	\$510,350	35%
Bond/Bader Intersection Improvements PT0134	\$3,210	100%
Bradshaw/Sheldon Intersection Improvements PT0137	\$20,051	5%
Sheldon/Waterman Intersection Improvements PT0138	\$47,864	100%
Waterman Rd Accessible Project PT0139	\$3,773	7%
Waterman Rd Accessibility WAC004	\$3,973	7%
EG-Florin @ Camden Sidewalk WAC009	\$3,119	23%
E. Stockton Sound Wall WCE001	\$3,066	1%
Surplus Property WMI004	\$23,508	100%
ITS Phase IV WTC001	\$10,360	64%
Roadway Fee Project WTP003	\$113,676	100%
Grant Line Road Widening WTR002	\$11,462	9%
Grant Line Access Road WTR006	\$517,702	64%
Whitelock Project Study Report WTR009	\$22,447	100%
Bruceville & Poppy Ridge/Quail WTR011	\$4,493	100%
Developer Fee Reimbursement	\$1,211,995	100%
Professional Services	\$32,393	100%
Operationg Transfer out	\$504,176	100%
Total	\$7,226,818	

Ending Balance, June 30, 2014	\$21,323,903
Adjustment to reflect loan receivables and fee credits	\$12,329,385
[1] Adjusted Ending Balance, June 30, 2014	\$33,653,289

[1] Ending balance adjusted to reflect loan receivables from other funds and roadway fee credits issued to developers for construction of public facilities. There is no obligation to issue cash for these remaining fee credit balances.

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

	<u>Amount</u>	<u>% Fee Funded</u>
<u>Planned Projects for FY 2014/15</u>		
Bond/Bader Intersection Improvements PT0134	\$236,382	90%
Bradshaw/Sheldon Intersection Improvements PT0137	\$1,077,585	12%
Sheldon/Waterman Intersection Improvements PT0138	\$1,040,212	36%
Grantline Blvd. Widening PT034A	\$8,509,688	40%
Elk Grove/SR 99 Interchange Modification PT0055A	\$5,374,347	45%
Waterman Accessibility Improvements WAC004	\$19,891	9%
Elk Grove Florin & Camden Sidewalk WAC009	\$40,580.93	18%
Elk Grove Florin Sidewalk Infill WAC016	\$9,600.00	3%
Surplus Property Disposal WMI004	\$35,748	100%
Waterman Rd Rehabilitation and Bike Lanes WPR010	\$90,000	3%
ITS Phase IV WTC001	\$72,647	2%
Power Line Trail - Hudson Detention Basin to Charolais Way WTL004	\$10,000	2%
Laguna Creek Trail - Undercrossings at Waterman and Bond WTL015	\$25,000	2%
Laguna Creek Trail - Lewis Stein to Bruceville WTL019	\$74,200	25%
Ryland Trail Extension WTL022	\$149,650	25%
Transportation Minor Improvements WTR000	\$200,000	31%
Grant Line Rd Widening WTR002	\$737,889	12%
Utility Relocations at Grant Line Widening Phase 1 WTR006	\$710,717	52%
Whitelock Project Study Report WTR009	\$1,077,553	3%
Bruceville Rd. & Poppy Ridge/Quail Run Lane Intersection Signal WTR011	\$343,607	99%
Big Horn Extension - Whitelock Parkway to Kammerer Rd WTR013	\$1,100,000	9%
Kammerer Rd Extension and Widening (Environmental Only) WTR015	\$187,662	8%
Gas Tax Loan Repayment WTR019	\$3,517,786	100%
Roadway Fee Program Developer Reimbursement WTR020	<u>\$800,503</u>	100%
Total Planned Projects for FY 2014/15	\$25,441,246	

Note: Total planned projects for FY 14/15 reflects projected spending for FY 2015 and does not include prior year expenditures, but does include prior year open encumbrances.

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>
General Fund 101	\$3,011,206	[1]
Developer Fee Credits	<u>\$9,318,179</u>	[2]
Total Advances Outstanding	\$12,329,385	

Note: Interest rates on advances are adjusted each quarter to the current City pooled interest rate. The earnings rate achieved for FY 2013/14 was 0.242%.

[1] Advance of Fee Credits for the Promenade Mall developers to be repaid by future sales tax revenues generated by the mall.

[2] Developer fee credit balances for fee credits issued as a form of reimbursement for construction of public facilities. Developers are allowed to apply fee credits to roadway impact fee obligations at permit issuance. No obligation to issue cash for these remaining fee credit balances.

Roadway Fee Program Fee Schedule for First Part of FY 2013/14 (July 1, 2013 through December 30, 2014)

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)	\$6,024	\$5,062	\$4,419	\$3,137	\$5,889	per unit
Single Family Age-Restricted	\$2,335	\$2,005	\$1,854	\$1,469	\$2,295	per unit
Single Family TOD	\$5,422	\$4,556	\$3,977	\$2,823	\$5,300	per unit
Multifamily	\$4,186	\$3,428	\$3,078	\$2,194	\$4,092	per unit
Multifamily Age-Restricted	\$2,335	\$2,005	\$1,854	\$1,469	\$2,295	per unit
Multifamily TOD	\$3,140	\$2,570	\$2,309	\$1,646	\$3,070	per unit
COMMERCIAL						
Shopping Center/General Commercial						
Local Serving (<175,000 sq. ft.)	\$4.40	\$2.88	\$2.72	\$0.69	\$4.23	per building sqft
Local Serving (<175,000 sq. ft.) TOD	\$4.18	\$2.73	\$2.60	\$0.66	\$4.03	per building sqft
Regional Serving (>175,000 sq. ft.)	\$10.99	\$7.20	\$6.82	\$1.72	\$10.60	per building sqft
Restaurant (without a drive-through)	\$15.11	\$11.58	\$11.26	\$6.53	\$14.72	per building sqft
Restaurant (with a drive-through)	\$23.98	\$18.52	\$18.02	\$10.70	\$23.98	per building sqft
Car Sales (new and used)	\$6.83	\$5.19	\$5.05	\$2.86	\$6.66	per building sqft
Supermarket	\$8.90	\$6.69	\$6.48	\$3.51	\$8.66	per building sqft
Gas Station	\$7,285	\$5,632	\$5,476	\$3,259	\$7,100	per vehicle fueling station
OFFICE						
Office	\$5.18	\$3.73	\$4.09	\$1.93	\$5.04	per building sqft
Office TOD	\$4.66	\$3.36	\$3.68	\$1.74	\$4.53	per building sqft
INDUSTRIAL						
	\$3.72	\$2.97	\$2.95	\$2.05	\$3.62	per building sqft
INSTITUTIONAL						
Church	\$3.64	\$3.05	\$2.66	\$1.89	\$3.56	per building sq. ft.
Day/Child Care (pre-school and adults too)	\$13.52	\$11.36	\$9.92	\$7.04	\$13.22	per building sq. ft.
Private School (K-12)	\$5.00	\$4.21	\$3.67	\$2.60	\$4.89	per building sq. ft.
MISCELLANEOUS						
Hotel/Motel	\$2,637	\$2,521	\$1,834	\$854	\$2,555	per room
Congregate Care Facility	\$0.51	\$0.43	\$0.37	\$0.27	\$0.50	per building sq. ft.
Health Club	\$3.59	\$3.02	\$2.63	\$1.87	\$3.51	per building sq. ft.
Library	\$2.49	\$2.09	\$1.83	\$1.29	\$2.43	per building sq. ft.

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 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

Roadway Fee Program Fee Schedule for Second Part of FY 2013/14 (January 1, 2014 through June 30, 2014)

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)	\$6,272	\$5,271	\$4,601	\$3,266	\$6,131	per unit
Single Family Age-Restricted	\$2,431	\$2,088	\$1,931	\$1,530	\$2,389	per unit
Single Family TOD	\$5,645	\$4,744	\$4,141	\$2,940	\$5,518	per unit
Multifamily	\$4,358	\$3,569	\$3,205	\$2,285	\$4,261	per unit
Multifamily Age-Restricted	\$2,431	\$2,088	\$1,931	\$1,530	\$2,389	per unit
Multifamily TOD	\$3,269	\$2,676	\$2,404	\$1,713	\$3,197	per unit
COMMERCIAL						
Shopping Center/General Commercial						
Local Serving (<175,000 sq. ft.)	\$4.58	\$3.00	\$2.84	\$0.71	\$4.41	per building sqft
Local Serving (<175,000 sq. ft.) TOD	\$4.35	\$2.85	\$2.70	\$0.69	\$4.20	per building sqft
Regional Serving (>175,000 sq. ft.)	\$11.44	\$7.50	\$7.10	\$1.79	\$11.03	per building sqft
Restaurant (without a drive-through)	\$15.74	\$12.06	\$11.72	\$6.80	\$15.33	per building sqft
Restaurant (with a drive-through)	\$24.97	\$19.29	\$18.76	\$11.14	\$24.97	per building sqft
Car Sales (new and used)	\$7.11	\$5.41	\$5.25	\$2.98	\$6.93	per building sqft
Supermarket	\$9.26	\$6.97	\$6.75	\$3.66	\$9.01	per building sqft
Gas Station	\$7,585	\$5,864	\$5,701	\$3,393	\$7,392	per vehicle fueling station
OFFICE						
Office	\$5.40	\$3.88	\$4.26	\$2.01	\$5.25	per building sqft
Office TOD	\$4.85	\$3.49	\$3.83	\$1.81	\$4.72	per building sqft
INDUSTRIAL						
	\$3.87	\$3.09	\$3.07	\$2.13	\$3.77	per building sqft
INSTITUTIONAL						
Church	\$3.79	\$3.18	\$2.77	\$1.97	\$3.70	per building sq. ft.
Day/Child Care (pre-school and adults too	\$14.08	\$11.83	\$10.33	\$7.33	\$13.77	per building sq. ft.
Private School (K-12)	\$5.21	\$4.38	\$3.82	\$2.70	\$5.09	per building sq. ft.
MISCELLANEOUS						
Hotel/Motel	\$2,745	\$2,625	\$1,910	\$889	\$2,660	per room
Congregate Care Facility	\$0.53	\$0.45	\$0.39	\$0.29	\$0.52	per building sq. ft.
Health Club	\$3.74	\$3.14	\$2.74	\$1.94	\$3.66	per building sq. ft.
Library	\$2.59	\$2.18	\$1.90	\$1.34	\$2.53	per building sq. ft.

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 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 \$8.68 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 *2014-2019 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 was also adopted by Sacramento County. The administrative revenues are split with the CSD.

	<u>City</u>	
[1]City's Beginning Balance, July 1, 2013	\$373,971	
 <u>Revenue</u>		
Fees collected by the City	\$1,074,619	
Interest earned by the City	\$1,262	
Total Revenue	<u>\$1,075,881</u>	
 <u>Disbursements</u>		
Passed through to the Cosumnes CSD	<u>\$797,517</u>	<u>% Fee Funded</u>
Total Expended Funds	\$797,517	100%
City's Ending Balance, June 30, 2014	\$652,334	
Deferred impact fee revenue	<u>(20,533)</u>	
Adjusted City's Ending Balance, June 30, 2014	\$631,801	

[1] Beginning Balance as shown in the City's financial system

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

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, 2013	\$2,953,881	
 <u>Revenue</u>		
Interest earned	\$8,647	
Passed through to Cosumnes CSD	\$1,044,918	
Total Revenue	\$1,053,565	
 <u>Disbursements</u>		
	<u>Amount</u>	<u>% Fee Funded</u>
Administration	\$45,462	100%
Station 72 Debt Payment	\$302,772	100%
Station 73 Debt Payment	\$143,092	100%
Station 76 Debt Payment	\$157,554	100%
Training Facility Land/Const Debt Payment	\$70,309	100%
Fleet Maintenance Facility Debt Payment	\$302,911	33%
Total Expended Funds	\$1,022,100	
 Ending Balance, June 30, 2014	 \$2,985,345	
 <u>Planned Cosumnes CSD Projects for 14/15</u>		
	<u>Amount</u>	<u>% Fee Funded</u>
Station 72 Debt Payment	\$302,772	100%
Station 73 Debt Payment	\$143,092	100%
Station 76 Debt Payment	\$130,561	100%
Fleet Maintenance Facility Debt Payment	\$302,912	33%
Station 78 Land Purchase	\$250,000	100%
Total CSD Projects Planned in FY 14/15	\$1,129,337	

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

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

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

Beginning Balance, July 1, 2013	\$49,856	
Fees collected by the City	\$9,596	
Interest earned	\$198	
Total	<u>\$9,794</u>	
<u>Disbursements</u>	<u>Amount</u>	<u>% Fee Funded</u>
Professional Services	\$12	100%
Salaries & Benefits	\$2,931	100%
Operating transfer out to Fund 101 the General Fund cost allocation	<u>\$423</u>	100%
Total	<u>\$3,367</u>	
Ending Balance, June 30, 2014	\$56,283	
<u>Planned Projects for Fiscal Year 2014/15</u>	<u>Amount</u>	<u>% Fee Funded</u>
Continued administration expenses	\$3,257	30%

Elk Grove Fire Fee Program Fee Schedule for First Half of FY 2013/14

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)	\$1,767	\$1,725	\$1,643	\$1,704	\$1,620	per unit
Multi-Family (3 or more units)	\$1,162	\$1,150	\$1,127	\$1,145	\$1,122	per unit
Age-Restricted (single family and multi-family)	\$936	\$1,150	\$1,127	\$1,145	\$1,122	per unit
NON-RESIDENTIAL						
Commercial/Office	\$1.54	\$1.52	\$1.43	\$1.45	\$1.47	per building sqft
Industrial	\$0.57	\$0.55	\$0.53	\$0.55	\$0.52	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 2013/14

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)	\$1,842	\$1,799	\$1,713	\$1,777	\$1,690	per unit
Multi-Family (3 or more units)	\$1,212	\$1,199	\$1,175	\$1,194	\$1,169	per unit
Age-Restricted (single family and multi-family)	\$976	N/A	N/A	N/A	N/A	per unit
NON-RESIDENTIAL						
Commercial/Office	\$1.56	\$1.53	\$1.49	\$1.52	\$1.48	per building sqft
Industrial	\$0.51	\$0.50	\$0.47	\$0.49	\$0.47	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 light rail expansion. The Nexus Study, using 2006 dollars, identified \$1,406,571,000 in costs region-wide, with \$1,018,160,337 (31.3%) allocated to new development and 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, Gales Tax, and 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 received by the City and funds are provided to STA on a quarterly basis.

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

Required Findings

1. The purpose of the Measure A fee program is to provide new development's share of funding for regional transportation improvements facilities as required at build-out of the region.
2. The reasonable relationship between the Measure A fee and the purpose for which it is charged is demonstrated in the Sacramento Countywide Transportation Mitigation Fee Program *Nexus Study* dated June 7, 2006, effective April 1, 2009.
3. The sources and amounts of funding anticipated necessary to complete the Measure A improvements are in the Sacramento Countywide Transportation Mitigation Fee Program *Nexus Study* dated June 7, 2006, effective April 1, 2009. The sources of funding for existing development's share is 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.

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

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

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

City's Beginning Balance, July 1, 2013	<u>City</u> \$326,519	
<u>Revenue</u>		
Fees collected	\$672,252	
Interest earned	<u>\$1,519</u>	
Total Revenue	\$673,771	
<u>Disbursements</u>		
Passed through to the STA	<u>Amount</u> \$625,146	<u>% Fee Funded</u> 100%
Total Expended Funds	\$625,146	
City's Ending Balance, June 30, 2014	\$375,144	

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

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

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

Beginning Balance, July 1, 2013	\$0	
Fees collected by the City	\$7,388	
Interest earned	<u>\$152</u>	
Total	\$7,540	
<u>Disbursements</u>		
Professional Services	\$10	100%
Salaries & Benefits	\$2,256	100%
Operating transfer out to Fund 101 the General Fund cost allocation	<u>\$326</u>	100%
Total	\$2,591	
Ending Balance, June 30, 2014	\$4,949	
<u>Planned Projects for Fiscal Year 2014/15</u>		
Continued administration expenses	<u>Amount</u> \$2,507	<u>% Fee Funded</u> 23%

MEASURE A TRANSPORTATION MITIGATION IMPACT FEE SCHEDULE FY13/14

Land Use Category	Total Transportation Fee	
RESIDENTIAL		
Single-Family (1-2 units-includes duplexes)	\$ 1,122.00	/ unit
Multifamily (3 or more units)	\$ 785.40	/ unit
Age-Restricted Single-Family	\$ 896.58	/ unit
Age-Restricted Multifamily	\$ 673.20	/ unit
NONRESIDENTIAL		
Office	\$ 1.35	/ bldg sq. ft.
Retail	\$ 4.16	/ bldg sq. ft.
Industrial	\$ 0.90	/ bldg sq. ft.
Hotel/Motel	\$ 650.76	/ room
Golf Course	\$ 934.32	/ acre
Movie Theater	\$ 2,135.88	/ screen
Religious Center	\$ 1.04	/ bldg sq. ft.
Hospital	\$ 1.89	/ bldg sq. ft.
Service Station	\$ 1,459.62	/ fueling pump
Supermarket	\$ 2.37	/ bldg sq. ft.
Warehouse/Self Storage	\$ 0.29	/ 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 fee program inherited by the City. The last update occurred in 2001. There was a minor amendment to the timing of the annual inflation adjusted by the City Council in 2004. There have been no changes to the fee program rates since 2001 other than the annual inflation adjustment.

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

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

Required Findings

1. The purpose of the park fee program is to provide new development's share of funding for park facilities as required at build-out of the Laguna Stonelake development area.
2. The reasonable relationship between the park fee and the purpose for which it is charged is demonstrated in the *Laguna Stonelake Public Facilities Financing Plan Development Impact Fee Program Update* dated July 31, 2007.
3. The sources and amounts of funding anticipated 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 held 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 2014)		
Land Use	2013 Rates	2014 Rates
Single Family	\$2,708 per unit	\$2,926 per unit
Multi-Family	\$31,662 per acre	\$34,229 per acre
Comm./Office	\$6,455 per acre	\$7,314 per acre
Travel Comm.	\$7,746 per acre	\$8,777 per acre
Industrial	\$9,037 per acre	\$10,239 per acre

	City
City's Beginning Balance, July 1, 2013	\$0
 <u>Revenue</u>	
No fees collected during the fiscal year	\$0
Total Revenue	\$0
 <u>Disbursements</u>	
No disbursements during the fiscal year	-
Total Expended Funds	\$0
 City's Ending Balance, June 30, 2014	 \$0

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

	CSD		
CSD's Beginning Balance, July 1, 2013	\$323,032		
 <u>Revenue</u>			
Interest earned	\$850		
Total Revenue	\$850		
 <u>Disbursements</u>			
Administration	\$0	<u>Amount</u>	<u>% Fee Funded</u>
Nottoli Park Dog Park	\$45,938		0%
Total Expended Funds	\$45,938		100%
 CSD's Ending Balance, June 30, 2014	 \$277,944		
 <u>Planned Elk Grove CSD Projects for 14/15</u>			
Nottoli Park Playground/Sprayground	\$171,000	<u>Amount</u>	<u>% Fee Funded</u>
			100%

Lakeside and Laguna West Park Fee Program Overview

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

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

Required Findings

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

Lakeside Park Fee Program (Fund 704)

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

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

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

City's Beginning Balance, July 1, 2013 \$0

Revenue

No fees collected during the fiscal year \$0

Total Revenue \$0

Disbursements

Amount

No disbursements during the fiscal year \$0

Total Expended Funds \$0

City's Ending Balance, June 30, 2014 \$0

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

CSD's Beginning Balance, July 1, 2013 \$136,070

Revenue

Interest earned \$343

Total Revenue \$343

Disbursements

Amount

Administration \$0

Total Expended Funds \$0

CSD's Ending Balance, June 30, 2014 \$136,413

Planned Elk Grove CSD Projects for 14/15

Amount

There are no projects planned for FY 14/15 \$0

Laguna West Park Fee (Fund 715)

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

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

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

	<u>City</u>
City's Beginning Balance, July 1, 2013	\$0
 <u>Revenue</u>	
No fees collected during the fiscal year	\$0
Total Revenue	\$0
 <u>Disbursements</u>	
No disbursements during the fiscal year	\$0
Total Expended Funds	\$0
 City's Ending Balance, June 30, 2014	 \$0

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, 2013	\$124,044
 <u>Revenue</u>	
Interest earned	\$312
Total Revenue	\$312
 <u>Disbursements</u>	
No disbursements during the fiscal year	\$0
Total Expended Funds	\$0
 CSD's Ending Balance, June 30, 2014	 \$124,356
 <u>Planned Elk Grove CSD Projects for 14/15</u>	
There are no projects planned for FY 14/15	\$0

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 necessary 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 2014-2019 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 2014)

Land Use	2013 Rates	2014 Rates
Single Family	\$2,915 per unit	\$3,130 per unit
Multi-Family	\$1,943 per unit	\$2,087 per unit
Age-Restricted	\$1,668 per unit	\$1,791 per unit
Commercial	\$0.22 per sqft	\$0.24 per sqft
Office	\$0.36 per sqft	\$0.39 per sqft
Industrial	\$0.08 per sqft	\$0.11 per sqft

Beginning Balance, July 1, 2013	\$4,297,022
Fees collected	\$951,177
Interest earned	\$34,592
Miscellaneous Reimbursement	\$0
Total	\$985,769

<u>Disbursements</u>	<u>Amount</u>	<u>% Fee Funded</u>
Professional Services Laguna Ridge Parks	\$2,149	100%
Salaries & Benefits	\$8,945	
Operating transfer out to Fund 101 the General Fund cost allocation	\$1,692	100%
Total	\$12,786	

Ending Balance, June 30, 2014	\$5,270,005
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<u>Planned Projects for Fiscal Year 2014/15</u>	<u>Amount</u>	<u>% Fee Funded</u>
Aquatics Civic Center WCC002	\$3,000,000	22%

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 received by the City and funds are provided to the CSD on a quarterly basis. The City's 2% administrative fee is included in a separate account and is retained by the City to cover the administrative costs associated with the fee program.

Required Findings

1. The purpose of the park fee component of the East Franklin Fee Program is to provide new development's share of funding for park facilities as required at build-out of the East Franklin Specific Plan area.
2. The reasonable relationship between the park fee and the purpose for which it is charged is demonstrated in the *City of Elk Grove East Franklin Park Fee Update Nexus Study* dated April 4, 2005, effective March 23, 2005.
3. The sources and amounts of funding anticipated 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 2014-2019 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 2014/15 Budget includes approximately \$10.7 Million in landscaping improvement projects, listed on page 43.

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, 2013	\$323,514	
<u>Revenue</u>		
Fees collected by the City	\$597,913	
Interest earned by the City	\$860	
Total Revenue	\$598,773	
<u>Disbursements</u>		
Passed through to the Cosumnes CSD	\$717,331	100%
Total Expended Funds	\$717,331	
City's Ending Balance, June 30, 2014	\$204,957	
<p>Note: The following information is provided by the Cosumnes Community Services District. The City does not audit or verify the information provided.</p>		
	<u>CSD</u>	
CSD's Beginning Balance, July 1, 2013	\$4,711,895	
<u>Revenue</u>		
Interest earned	\$11,245	
Passed through to the Cosumnes CSD	\$599,665	
Total Revenue	\$610,910	
<u>Disbursements</u>		
Administration	\$53,228	100%
Total Expended Funds	\$53,228	
CSD's Ending Balance, June 30, 2014	\$5,269,577	
<u>Planned Elk Grove CSD Projects for 14/15</u>		
George Park Construction	\$375,000	100%
Morse community Center Construction	\$600,000	100%
Total Planned Projects for FY 14/15	\$975,000	

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, 2013	\$11,023,395
Fees collected	\$0
Interest earned	\$72,938
Miscellaneous Reimbursement	\$2,532
Total	\$75,469

<u>Disbursements</u>	<u>Amount</u>	<u>% Fee Funded</u>
Professional Services	\$5,628	100%
Median Landscape Enhancement (PT0110)	\$4,257	75%
Gilliam Dr Trial Connector (PT0124)	\$7,418	100%
Whitelock Pkwy - Shed B Channel Tree Planting (WFL001)	\$62,783	100%
SCWA Frontage Landscaping (WFL003)	\$14,057	100%
Franklin Blvd Landscaping (WFL004)	\$18,363	100%
Total	\$112,504	

Ending Balance, June 30, 2014	\$10,986,360
Adjustment to reflect loan receivables	\$2,356,250
Adjusted Ending Balance, June 30, 2014	\$13,342,610

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)	\$2,356,250	12/31/2016 & 0.5%

<u>Planned Projects for Fiscal Year 2014/15</u>	<u>Amount</u>	<u>% Fee Funded</u>
Median Landscape Enhancement PT0110	\$286,170	27.96%
Gilliam Dr Trial Connector PT0124	\$1,598,287	96%
Whitelock Pkwy Channel B Tree Planting WFL001	\$2,601,608	100%
SCWA Frontage Landscaping WFL003	\$648,670	100%
Franklin Blvd Corridor Landscaping WFL004	\$2,491,637	100%
Franklin High/Machado Ranch Road Sewer Corridor WFL005	\$1,595,000	100%
Elk Grove Blvd - Frontage Landscaping Only WFL006	\$257,000	100%
Drainage Shed's A Channel Landscaping Enhancement WFL007	\$903,000	100%
Bruceville Road Frontage Improvements at Civic Center Drive WFL009	\$62,200	100%
Bruceville Road Frontage at Quail Run WFL010	\$301,000	100%
Total Planned Projects for FY 2014/15	\$10,744,572.08	

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, 2013	\$779,338	
Fees collected	\$154,292	
Interest earned	\$6,437	
Total	<u>\$160,729</u>	
<u>Disbursements</u>	<u>Amount</u>	<u>% Fee Funded</u>
Professional Services	\$401	100%
Ending Balance, June 30, 2014	\$939,665	
<u>Planned Projects for Fiscal Year 2014/15</u>	<u>Amount</u>	
There are no projects planned for FY2014/15	\$0	

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, 2013	\$129,589	
Fees collected	\$16,358	
Interest earned	\$979	
Total	<u>\$17,337</u>	
<u>Disbursements</u>	<u>Amount</u>	<u>% Fee Funded</u>
Professional Services	\$59	100%
Operating transfer out to Fund 101 the General Fund cost allocation	<u>\$15,696</u>	100%
	<u>\$15,755</u>	
Ending Balance, June 30, 2014	\$131,170	
<u>Planned Projects for Fiscal Year 2014/15</u>	<u>Amount</u>	<u>% Fee Funded</u>
Continued administrative expenses	\$16,000	100%

**East Franklin Fee Program-North Drainage Shed Fee Schedule for First Half of FY 2013/14
(after inflation adjustment January 1, 2013)**

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)	\$402	\$12	\$414	\$7,146	\$7,560
Multi-Family (3 or more units)	\$223	\$7	\$230	\$4,765	\$4,995
Age-Restricted (single family and multi-family)	\$402	\$12	\$414	\$4,084	\$4,498
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	\$0.25	\$0.61
Office	\$0.26	\$0.01	\$0.27	\$0.40	\$0.67
Industrial	\$0.27	\$0.01	\$0.28	\$0.11	\$0.39
Church	\$0.24	\$0.01	\$0.25	\$0.00	\$0.25

**East Franklin Fee Program-Central Drainage Shed Fee Schedule for First Half of FY 2013/14
(after inflation adjustment January 1, 2013)**

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)	\$1,688	\$51	\$1,739	\$7,146	\$8,885
Multi-Family (3 or more units)	\$876	\$26	\$902	\$4,765	\$5,667
Age-Restricted (single family and multi-family)	\$1,688	\$51	\$1,739	\$4,084	\$5,823
NON-RESIDENTIAL	<i>Per SqFt</i>	<i>Per SqFt</i>	<i>Per SqFt</i>	<i>Per SqFt</i>	
Commercial	\$1.41	\$0.04	\$1.45	\$0.25	\$1.70
Office	\$1.01	\$0.03	\$1.04	\$0.40	\$1.44
Industrial	\$1.01	\$0.03	\$1.04	\$0.11	\$1.15
Church	\$0.92	\$0.03	\$0.95	\$0.00	\$0.95

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 2013/14
(after inflation adjustment January 1, 2014)**

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)	\$419	\$13	\$432	\$7,452	\$7,884
Multi-Family (3 or more units)	\$233	\$7	\$240	\$4,969	\$5,209
Age-Restricted (single family and multi-family)	\$419	\$13	\$432	\$4,259	\$4,691
NON-RESIDENTIAL	<i>Per SqFt</i>	<i>Per SqFt</i>	<i>Per SqFt</i>	<i>Per SqFt</i>	
Commercial	\$0.37	\$0.01	\$0.38	\$0.26	\$0.64
Office	\$0.27	\$0.01	\$0.28	\$0.42	\$0.70
Industrial	\$0.28	\$0.01	\$0.29	\$0.12	\$0.41
Church	\$0.25	\$0.01	\$0.26	\$0.00	\$0.26

**East Franklin Fee Program-Central Drainage Shed Fee Schedule for Second Half of FY 2013/14
(after inflation adjustment January 1, 2014)**

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)	\$1,723	\$52	\$1,775	\$7,452	\$9,227
Multi-Family (3 or more units)	\$894	\$27	\$921	\$4,969	\$5,890
Age-Restricted (single family and multi-family)	\$1,723	\$52	\$1,775	\$4,259	\$6,034
NON-RESIDENTIAL	<i>Per SqFt</i>	<i>Per SqFt</i>	<i>Per SqFt</i>	<i>Per SqFt</i>	
Commercial	\$1.44	\$0.04	\$1.48	\$0.26	\$1.74
Office	\$1.03	\$0.03	\$1.06	\$0.42	\$1.48
Industrial	\$1.03	\$0.03	\$1.06	\$0.12	\$1.18
Church	\$0.94	\$0.03	\$0.97	\$0.00	\$0.97

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 cannot 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 received by the City and funds are provided to the CSD on a quarterly basis. The City's half of the administrative fee is included in a separate account and is retained by the City to cover the administrative costs associated with this fee program.

Required Findings

1. The purpose of the park fee program is to provide new development's share of funding for park facilities as required at build-out of the eastern portion of the City.
2. The reasonable relationship between the park fee and the purpose for which it is charged is demonstrated in the *Elk Grove Community Services District Eastern Elk Grove Park and Fire Facilities Fee Nexus Study* dated March 26, 2004, effective June 7, 2004.
3. The sources and amounts of funding anticipated 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 2014-2019 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 2014)	
	2013 Rates	2014 Rates
Single Family (less than 3 units)	\$5,716 per unit	\$5,961 per unit
Multi-Family (3 or more units)	\$3,812 per unit	\$3,976 per unit
Age-Restricted (single/multi-family)	\$3,716 per unit	\$3,875 per unit
Commercial	\$0.90 per sqft	\$0.94 per sqft
Office	\$1.31 per sqft	\$1.36 per sqft
Industrial	\$0.45 per sqft	\$0.47 per sqft

	<u>City</u>	
City's Beginning Balance, July 1, 2013	\$19,010	
 <u>Revenue</u>		
Fees collected	\$643,135	
Interest earned	\$139	
Total Revenue	\$643,274	
 <u>Disbursements</u>		
Passed through to the Cosumnes CSD	\$463,622	100%
Total Expended Funds	\$463,622	
 City's Ending Balance, June 30, 2014	 \$198,662	

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, 2013	\$2,852,468	
 <u>Revenue</u>		
Passed through to the Cosumnes CSD	\$643,871	
Interest earned	\$7,988	
Total Revenue	\$651,859	
 <u>Disbursements</u>		
	<u>Amount</u>	<u>% Fee Funded</u>
Administration	\$34,902	100%
Derr-Okamoto Community Park	\$14,057	100%
Jordan Family Park	\$36	100%
Wright Park	\$42	100%
Total Expended Funds	\$49,038	
 CSD's Ending Balance, June 30, 2014	 \$3,455,289	
 <u>Planned Cosumnes CSD Projects for 14/15</u>		
	<u>Amount</u>	<u>% Fee Funded</u>
Wright Park - Phase II	\$1,045,000	100%
Derr-Okamoto - Phase II	\$530,600	100%

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

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

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

Beginning Balance, July 1, 2013	\$32,774	
Fees collected by the City	\$15,428	
Interest earned	\$319	
Total	<u>\$15,747</u>	
<u>Disbursements</u>	<u>Amount</u>	<u>% Fee Funded</u>
Professional Services	\$20	100%
Salaries & Benefits	\$4,712	100%
Operating transfer out to Fund 101 the General Fund cost allocation	\$680	100%
Total	<u>\$5,412</u>	
Ending Balance, June 30, 2014	\$43,108	
<u>Planned Projects for Fiscal Year 2014/15</u>	<u>Amount</u>	<u>% Fee Funded</u>
Continued administration expenses	\$5,236	48%

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 necessary to complete the land acquisition for community, local and neighborhood park facilities, and parkways development are in the *City of Elk Grove Laguna Ridge Specific Plan Supplemental Park Fee Program Nexus Study, dated 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 2014-2019 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, 2013 (\$6,196,224)

Fees collected	\$530,597	
Interest earned	\$708	
Miscellaneous Reimbursement	(\$86,000)	
Total	\$445,305	

<u>Disbursements</u>	<u>Amount</u>	<u>% Fee Funded</u>
Professional and legal services	\$69	100%
Adjustment to developer agreement	(\$400)	100%
Total	(\$331)	

*Ending Balance, June 30, 2014 (\$5,750,588)

*The negative ending balance is due to development credit and fee program reimbursements to developers per agreements C-11-454 and C-12-151. As of 6/30/14 the remaining balance on these contracts are \$1.9M and \$0, respectively. 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) to fund the reimbursement agreements.

<u>Planned Projects for Fiscal Year 2014/15</u>	<u>Amount</u>
There are no projects planned for FY 14/15	\$0

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, 2013	\$5,519,456
Fees collected	\$1,842,415
Interest Earned	\$31,175
Miscellaneous Reimbursement	\$7,693
Total	\$1,881,283

<u>Disbursements</u>	<u>Amount</u>	<u>% Fee Funded</u>
Island Park WCE002	\$450,804	100%
Storybrook Woods Park WCE003	\$1,166,300	100%
Professional Services	\$1,904	100%
Total	\$1,619,009	

Ending Balance, June 30, 2014	\$5,781,730
Adjustment to reflect loan receivables	\$1,805,250
Adjusted Ending Balance, June 30, 2014	\$7,586,980

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	12/31/2016 & 0.5%

<u>Planned Projects for Fiscal Year 2014/15</u>	<u>Amount</u>	<u>% Fee Funded</u>
Island Park WCE002	\$764,945	100%
Storybrook Woods Park WCE003	\$114,898	100%
Horseshoe Park WCE004	\$3,387,129	100%
Madeira East - East Park WCE007	\$241,000	100%
Oasis Park Phase I WCE008	\$1,118,664	100%
Total Planned Projects for FY 2014/15	\$5,626,635.63	

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, 2013	\$89,677	
Fees collected	\$48,072	
Interest earned	\$187	
Total	\$48,259	
<u>Disbursements</u>	<u>Amount</u>	<u>% Fee Funded</u>
Professional Services	\$18	100%
Legal services	\$7,750	100%
Administration	\$16,773	100%
Salaries & Benefits	\$10,533	100%
Overhead Transfer	\$3,532	100%
Total	\$38,605	
Ending Balance, June 30, 2014	\$99,330	
<u>Planned Projects for Fiscal Year 2014/15</u>	<u>Amount</u>	<u>% Fee Funded</u>
Continued administrative expenses	\$40,000	100%