

**Annual Development Impact Fee Report
For the City of Elk Grove
For Fiscal Year 2017-18**

This report contains information on the City of Elk Grove's development impact fees for Fiscal Year 2017-18. This information is presented to comply with the annual reporting requirements contained in Government Code section 66000 *et seq.*, also known as AB1600. Please note that this annual report is not a budget document; rather, it is compiled to meet reporting requirements. It reports revenues and expenditures for Fiscal Year 2017-18, and planned projects included in the 2018-2023 Capital Improvement Program. The report summarizes revenue and expenditure activity and fund balance since FY2013-14, and provides a 5-year revenue test using oldest revenues first to fund expenditures.

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

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

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

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

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Presentation of Information by Fund

This report presents information by Fund starting with a summary overview of FY2017/18 Revenues and Expenses, FY2017/18 Project disbursements, and Projects for FY2018/19. Following this overview is a more detailed 5-year review of revenues and expenses and fund balance to demonstrate both the collection and use of the fees over time.

The report presents the total FY2017/18 and FY2016/17 Project Amounts funded from impact fees and the percent funded from non-fee sources. The revenue table identifies the age of the total revenue available or available fund balance by demonstrating which fiscal year received the revenue. The 5-year Expenditure table presents the use of revenue collected in the year that funded the project. This demonstrates that the oldest revenue is spent before new funds, also known as the First-in, First-out (FIFO) basis.

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

Capital Facilities Fee Program Overview (six fee components)

The Capital Facilities Fee (CFF) Program was first adopted by the City Council in 2002 and was updated in 2004, 2009, and most recently in January of 2018 when the fee program nexus study was updated by the City's contracted consultant, Goodwin Consulting. The current 2018 version of the CFF Program Nexus Study includes the following components: City administration facilities, police facilities and equipment, corporation yard (sub-component is corporation yard – animal shelter), library, transit and fee program administration for a total of six components to the CFF program (with animal shelter within the corporation yard component). All revenue previously collected under the consolidated fee programs was transferred along with the obligation to provide facilities.

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

The 2018 Nexus Study identified the need for new administrative space beyond current capacity to accommodate the addition of new staff. The estimated cost of these new facilities was included in the Nexus Study and totaled \$4.4 Million million in 2017 dollars (including land acquisition costs). The 2018 Nexus Study calculated future administrative space needs using the existing level of service (LOS) standard, and allocated 100% of future facilities costs to new development, assuming that the same LOS is maintained. There is no existing deficiency as current City administrative space needs are met by current facilities.

Ending Balance for June 30, 2018 is what is shown as the balance on the City's records, and which may include several different assets and liabilities accounts not depicted below, but which still affect ending balance.

There currently are no projects programmed in this Fund through the adopted 2018-2023 Capital Improvements Program (CIP) 5-year forecast, but a City Facilities Assessment Master Plan is partially funded in FY18-19. This is due to the need to accumulate sufficient funds first before programming eligible project expenditures.

Required Findings

1. The purpose of the City administration facilities fee component of the Capital Facilities fee Program is to fund the City administration facilities improvements necessary to serve new residential and nonresidential development in the City. New development in the City will increase the service population and, therefore, the need for new City administration facilities.
2. The reasonable relationship between the City administration facilities fee and the purpose for which it is charged is demonstrated in the *City of Elk Grove Capital Facilities Fee Program Nexus Study - 2018 Update dated December 20, 2017, effective March 12, 2018*.
3. The sources and amounts of funding anticipated to complete the future City administration facilities are in the *City of Elk Grove Capital Facilities Fee Program Nexus Study - 2018 Update, dated December 20, 2017, effective March 12, 2018* (shown in 2017 dollars).
4. The approximate date for funding and constructing this new facility is not known as it is a longer term planned project for the City.

Beginning Balance, July 1, 2017	\$944,797	
Fees collected	\$207,879	
Interest earned/Mkt. Gain/Loss	\$0	
Miscellaneous Revenue	\$0	
Total	\$207,879	
<u>Disbursements</u>	<u>Amount</u>	<u>% Fee Funded in FY18</u>
Project Management	\$1,225	100%
Total	\$1,225	
Ending Balance, June 30, 2018	\$1,151,451	
<u>Planned Projects for Fiscal Year 2018/19</u>	<u>Amount</u>	<u>% Fee Funded in FY19</u>
City Facilities Assessment Master Plan	\$50,000	13%

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

<u>Description</u>	<u>FY 2013/14</u>	<u>FY 2014/15</u>	<u>FY 2015/16</u>	<u>FY 2016/17</u>	<u>FY2017/18</u>
Revenues					
Fees collected	\$ 149,769	\$ 147,708	\$ 171,565	\$ 84,665	\$ 207,879
Interest earned/Mkt. Gain/Loss	\$ 16,387	\$ 17,575	\$ 26,559	\$ (23,721)	\$ -
Miscellaneous Revenue	\$ -	\$ 835	\$ 22	\$ -	\$ -
Total Revenues	\$ 166,156	\$ 166,118	\$ 198,146	\$ 60,945	\$ 207,879
Expenditures					
Debt Service	\$ 514,502	\$ 514,327	\$ 513,225	\$ 461,449	\$ -
Impact Fee Administration	\$ 2,209	\$ 1,103	\$ 254	\$ 1,025	\$ 1,225
AB 1600 Disbursements	\$ 165	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 516,876	\$ 515,430	\$ 513,479	\$ 462,474	\$ 1,225
Revenue Less Expenditures	\$ (350,719)	\$ (349,312)	\$ (315,333)	\$ (401,529)	\$ 206,654
Fund Balance, Beginning of Year	\$ 2,361,691	\$ 2,010,972	\$ 1,661,660	\$ 1,346,327	\$ 944,797
Fund Balance, End of Year	\$ 2,010,972	\$ 1,661,660	\$ 1,346,327	\$ 944,797	\$ 1,151,451
Assigned Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Available Fund Balance	\$ 2,010,972	\$ 1,661,660	\$ 1,346,327	\$ 944,797	\$ 1,151,451

Capital Improvement Projects

<u>FY 2017-2018 Projects</u>	<u>Project Amount Expended</u>	<u>Percent Funded by Impact Fees</u>	<u>Impact Fee Expenditures</u>	<u>Non-Impact Fee Expenditures</u>
Project Management	\$ 1,225	100%	\$ 1,225	\$ -

<u>FY 2016-2017 Projects</u>	<u>Project Amount Expended</u>	<u>Percent Funded by Impact Fees</u>	<u>Impact Fee Expenditures</u>	<u>Non-Impact Fee Expenditures</u>
Project Management	\$ 1,025	100%	\$ 1,025	\$ -
Debt Service on 8380 Laguna Palms Way	\$ 461,449	100%	\$ 461,449	\$ -
Total	\$ 462,474		\$ 462,474	

Five Year Revenue Test Using First in First Out Method

	<u>FY 2013/14</u>	<u>FY 2014/15</u>	<u>FY 2015/16</u>	<u>FY 2016/17</u>	<u>FY2017/18</u>
Available Revenue Current Year	\$ 166,156	\$ 166,118	\$ 198,146	\$ 60,945	\$ 207,879
Available Revenue Prior Fiscal Year (2-yr Old Funds)	\$ 123,274	\$ 166,156	\$ 166,118	\$ 198,146	\$ 60,945
Available Revenue Prior Fiscal Year (3-yr Old Funds)	\$ 103,993	\$ 123,274	\$ 166,156	\$ 166,118	\$ 198,146
Available Revenue Prior Fiscal Year (4-yr Old Funds)	\$ 126,931	\$ 103,993	\$ 123,274	\$ 166,156	\$ 166,118
Available Revenue Prior Fiscal Year (5-yr Old Funds)	\$ 153,586	\$ 126,931	\$ 103,993	\$ 123,274	\$ 166,156
Available Revenue Greater than five Prior Fiscal years	\$ 1,337,031	\$ 975,187	\$ 588,639	\$ 230,158	\$ 352,207
Total Revenue Available	\$ 2,010,972	\$ 1,661,660	\$ 1,346,327	\$ 944,797	\$ 1,151,451

Five Year Expenditure to Revenue Match

	<u>FY 2013/14</u>	<u>FY 2014/15</u>	<u>FY 2015/16</u>	<u>FY 2016/17</u>	<u>FY2017/18</u>
Expense Allocation Current Year	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (2-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (3-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (4-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (5-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Greater than five Prior Fiscal year	\$ 516,876	\$ 515,430	\$ 513,479	\$ 462,474	\$ 1,225
Total Annual Expenditures	\$ 516,876	\$ 515,430	\$ 513,479	\$ 462,474	\$ 1,225

Adopted 2018-2023 Capital Improvement Program (CIP)

	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY 2020/21</u>	<u>FY2021/22</u>	<u>FY2022/23</u>
City Facilities Assessment Master Plan WFC031	\$ 50,000	\$ -	\$ -	\$ -	\$ -
Total	\$ 50,000	\$ -	\$ -	\$ -	\$ -

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

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

This citywide development impact fee program component funds new development's share of police facilities and equipment to serve the City. Ending Balance for June 30, 2018 is what is shown as the balance on the City's books, and which may include several different asset and liabilities accounts not depicted below, but which still affect ending balance.

Required Findings

1. The purpose of the police facility fee component of the Capital Facilities Fee Program is to fund the police facility improvements and vehicle acquisition necessary to serve new residential and nonresidential development in the City based on the existing LOS provided. New development in the City will increase the service population and, therefore, the need for new police personnel.
2. The reasonable relationship between the police facility fee and the purpose for which it is charged is demonstrated in the *City of Elk Grove Capital Facilities Fee Program Nexus Study - 2018 Update dated December 20, 2017, effective March 12, 2018*.
3. The sources and amounts of funding anticipated to complete the future police facility are in the *City of Elk Grove Capital Facilities Fee Program Nexus Study - 2018 Update, dated December 20, 2017, effective March 12, 2018* (shown in 2017 dollars).
4. The approximate date for funding and constructing this new facility is currently outside of the 2018-2023 Capital Improvement Program as this is a longer term planned project for the City. The City is currently working on a project to expand the Corp Yard parking lot and entry improvements whose costs will be allocated between CFF Transit, CFF Police, and Prop 1B funds, according to the functions attributable to each fund category.

Beginning Balance, July 1, 2017	\$2,522,831
Fees collected	\$494,269
Interest earned/Mkt. Gain/Loss	0
Miscellaneous Revenue	\$0
Total	\$494,269

<u>Disbursements</u>	<u>Amount</u>	<u>% Fee Funded in FY18</u>
Project Management	\$5,383	100%
Corp Yard Parking & Entry Improvements WCY005	\$327,272	34%
Police Department Vehicle Purchases	\$52,771	100%
City Facilities Assessment/Master Plan WFC031	\$8,023	100%
Total	<u>\$393,449</u>	
Ending Balance, June 30, 2018	\$2,623,650	

<u>Planned Projects for Fiscal Year 2018/19</u>	<u>Amount</u>	<u>% Fee Funded in FY19</u>
Corp Yard Parking and Entry Improvements WCY005	\$38,997	52%
City Facilities Assessment/Master Plan WFC031	<u>\$191,977</u>	49%
Total Planned Projects FY 2018/19	<u>\$233,554</u>	

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

<u>Description</u>	<u>FY 2013/14</u>	<u>FY 2014/15</u>	<u>FY 2015/16</u>	<u>FY 2016/17</u>	<u>FY2017/18</u>
Revenues					
Fees collected	\$ 266,209	\$ 264,830	\$ 308,567	\$ 151,814	\$ 494,269
Interest earned/Mkt. Gain/Loss	\$ 29,450	\$ 34,895	\$ 45,306	\$ (38,710)	\$ -
Reimbursement from Fund 313	\$ -	\$ -	\$ -	\$ 34,652	\$ -
Miscellaneous Revenue	\$ -	\$ 2,986	\$ 2,141	\$ 7,852	\$ -
Total Revenues	\$ 295,659	\$ 302,710	\$ 356,014	\$ 155,608	\$ 494,269
Expenditures					
Debt Service	\$ 320,729	\$ 320,620	\$ 319,933	\$ 1,342,220	\$ -
Impact Fee Administration	\$ 10,469	\$ 1,342	\$ 579	\$ (1,261)	\$ 5,383
AB 1600 Disbursements	\$ 30,268	\$ (30,103)	\$ 45,024	\$ 82,251	\$ 388,066
Total Expenditures	\$ 361,466	\$ 291,859	\$ 365,536	\$ 1,423,210	\$ 393,449
Revenue Less Expenditures	\$ (65,807)	\$ 10,851	\$ (9,522)	\$ (1,267,603)	\$ 100,820
Fund Balance, Beginning of Year	\$ 3,854,911	\$ 3,789,104	\$ 3,799,955	\$ 3,790,433	\$ 2,522,831
Fund Balance, End of Year	\$ 3,789,104	\$ 3,799,955	\$ 3,790,433	\$ 2,522,831	\$ 2,623,650
Assigned Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Available Fund Balance	\$ 3,789,104	\$ 3,799,955	\$ 3,790,433	\$ 2,522,831	\$ 2,623,650

Capital Improvement Projects

<u>FY 2017-2018 Projects</u>	<u>Project Amount Expended</u>	<u>Percent Funded by Impact Fees</u>	<u>Impact Fee Expenditures</u>	<u>Non-Impact Fee Expenditures</u>
Project Management	\$ 5,383	0%	\$ 5,383	\$ -
Police Department Vehicle Purchases	\$ 52,771	100%	\$ 52,771	\$ -
Corp Yard Parking & Entry WCY005	\$ 971,410	34%	\$ 327,272	\$ 644,138
City Facilities Assessment/Master Plan WFC031	\$ 8,023	100%	\$ 8,023	\$ 8,023
Total	\$ 1,037,587		\$ 393,449	\$ 652,161

<u>FY 2016-2017 Projects</u>	<u>Project Amount Expended</u>	<u>Percent Funded by Impact Fees</u>	<u>Impact Fee Expenditures</u>	<u>Non-Impact Fee Expenditures</u>
Project Management	\$ (1,261)	100%	\$ (1,261)	\$ -
Police Department Vehicle Purchases	\$ 57,620	100%	\$ 57,620	\$ -
Debt Service on 8380 Laguna Palms Way	\$ 300,228	100%	\$ 300,228	\$ -
CFF Police Series '07 LRBs Payoff	\$ 1,041,992	100%	\$ 1,041,992	\$ -
Corp Yard Parking and Entry WCY005	\$ 41,759	59%	\$ 24,631	\$ 17,128
Total	\$ 1,440,338		\$ 1,423,210	\$ 17,128

Five Year Revenue Test Using First in First Out Method

	<u>FY 2013/14</u>	<u>FY 2014/15</u>	<u>FY 2015/16</u>	<u>FY 2016/17</u>	<u>FY2017/18</u>
Available Revenue Current Year	\$ 295,659	\$ 302,710	\$ 356,014	\$ 155,608	\$ 494,269
Available Revenue Prior Fiscal Year (2-yr Old Funds)	\$ 212,655	\$ 295,659	\$ 302,710	\$ 356,014	\$ 155,608
Available Revenue Prior Fiscal Year (3-yr Old Funds)	\$ 177,306	\$ 212,655	\$ 295,659	\$ 302,710	\$ 356,014
Available Revenue Prior Fiscal Year (4-yr Old Funds)	\$ 207,552	\$ 177,306	\$ 212,655	\$ 295,659	\$ 302,710
Available Revenue Prior Fiscal Year (5-yr Old Funds)	\$ 245,534	\$ 207,552	\$ 177,306	\$ 212,655	\$ 295,659
Available Revenue Greater than five Prior Fiscal years	\$ 2,650,398	\$ 2,604,073	\$ 2,446,089	\$ 1,200,185	\$ 1,019,391
Total Revenue Available	\$ 3,789,104	\$ 3,799,955	\$ 3,790,433	\$ 2,522,831	\$ 2,623,650

Five Year Expenditure to Revenue Match

	<u>FY 2013/14</u>	<u>FY 2014/15</u>	<u>FY 2015/16</u>	<u>FY 2016/17</u>	<u>FY2017/18</u>
Expense Allocation Current Year	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (2-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (3-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (4-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (5-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Greater than five Prior Fiscal years	\$ 361,466	\$ 291,859	\$ 365,536	\$ 1,423,210	\$ 393,449
Total Annual Expenditures	\$ 361,466	\$ 291,859	\$ 365,536	\$ 1,423,210	\$ 393,449

Adopted 2018-2023 Capital Improvement Program (CIP)

	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY 2020/21</u>	<u>FY2021/22</u>	<u>FY2022/23</u>
Corp Yard Parking Expansion WCY005	\$ 38,997	\$ -	\$ -	\$ -	\$ -
City Facilities Assessment/Master Plan WFC031	\$ 191,977	\$ -	\$ -	\$ -	\$ -
Total	\$ 230,974	\$ -	\$ -	\$ -	\$ -

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

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

There is an existing deficiency as a corporation yard is required whether or not any new development 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, or other funding sources, including netting the value of existing corporation yard facilities against the existing deficiency. This citywide development impact fee program component funds new development's fair share of corporation yard facilities to serve the City.

Required Findings

1. The purpose of the corporation yard fee component of the Capital Facilities Fee Program is to fund the corporation yard and corporation yard – animal shelter facilities improvements necessary to serve new residential and nonresidential development in the City. New development in the City will increase the service population and, therefore, the need for new corporation yard facilities.
2. The reasonable relationship between the corporation yard fee and the purpose for which it is charged is demonstrated in the *City of Elk Grove Capital Facilities Fee Program Nexus Study - 2018 Update dated December 20, 2017, effective March 12, 2018*.
3. The sources and amounts of funding anticipated to complete the corporation yard facility are in the *City of Elk Grove Capital Facilities Fee Program Nexus Study - 2018 Update dated December 20, 2017, effective March 12, 2018* (shown in 2017 dollars). The sources of funding existing development's share are the General Fund, Measure A and Gas Tax, the transit fund, storm water utility fees, or other funding sources.
4. The City has already acquired the initial corporation yard. Moving forward, the corporation yard fee component will begin directly paying for its share of project costs. The approximate date for funding and constructing some of these facilities is shown in the 2018-2023 Capital Improvement Program. Current projects for expansion of the existing corporation yard are included as outlined on page 11.

Beginning Balance, July 1, 2017	\$770,106
Fees collected	\$339,476
Animal Shelter fees collected	\$60,634
Interest earned/Mkt. Gain/Loss	\$0
Miscellaneous Revenue	\$0
Total	<u>\$400,110</u>

	<u>Amount</u>	<u>% Fee Funded in FY18</u>
<u>Disbursements</u>		
Project Management	\$0	100%
Animal Shelter WFC012	<u>\$1,084,249</u>	42%
Total	<u>\$1,084,249</u>	
Ending Balance, June 30, 2018	\$85,967	

	<u>Amount</u>	<u>% Fee Funded in FY19</u>
<u>Planned Projects for Fiscal Year 2018/19</u>		
Animal Shelter WFC012	\$92,376	<1%
Debt Service on Animal Shelter bonds	\$103,863	14%
City Facilities Assessment/Master Plan WFC031	<u>\$100,000</u>	26%
Total	<u>\$292,376</u>	

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

<u>Description</u>	<u>FY 2013/14</u>	<u>FY 2014/15</u>	<u>FY 2015/16</u>	<u>FY 2016/17</u>	<u>FY2017/18</u>
Revenues					
Fees collected	\$ 233,976	\$ 234,266	\$ 274,933	\$ 135,083	\$ 339,476
Animal Shelter Program Fee	\$ -	\$ -	\$ -	\$ -	\$ 60,634
Interest earned/Mkt. Gain/Loss	\$ 5,130	\$ 8,027	\$ 7,687	\$ (5,644)	\$ -
Miscellaneous Revenue	\$ -	\$ 611	\$ 390	\$ 80	\$ -
Total Revenues	\$ 239,106	\$ 242,904	\$ 283,010	\$ 129,520	\$ 400,110
Expenditures					
Impact Fee Administration	\$ 2,306	\$ 6,698	\$ 357	\$ 8,886	\$ -
Reimbursement to Fund 312				\$ 34,652	
AB 1600 Disbursements	\$ 9,335	\$ 134,684	\$ -	\$ 489,796	\$ 1,084,249
Total Expenditures	\$ 11,641	\$ 141,382	\$ 357	\$ 533,334	\$ 1,084,249
Revenue Less Expenditures	\$ 227,465	\$ 101,522	\$ 282,653	\$ (403,815)	\$ (684,139)
Fund Balance, Beginning of Year	\$ 562,281	\$ 789,746	\$ 891,268	\$ 1,173,921	\$ 770,106
Fund Balance, End of Year	\$ 789,746	\$ 891,268	\$ 1,173,921	\$ 770,106	\$ 85,967
Assigned Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Available Fund Balance	\$ 789,746	\$ 891,268	\$ 1,173,921	\$ 770,106	\$ 85,967

Capital Improvement Projects

	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
FY 2017-2018 Projects				
Animal Shelter WFC012	\$ 2,589,156	42%	\$ 1,084,249	\$ 1,504,907
Total	\$ 2,589,156		\$ 1,084,249	\$ 1,504,907
FY 2016-2017 Projects				
Project Management	\$ 8,886	100%	\$ 8,886	\$ -
Reimbursement to Fund 312	\$ 34,652	100%	\$ 34,652	\$ -
Animal Shelter WFC012	\$ 489,796	100%	\$ 489,796	\$ -
	\$ 533,334		\$ 533,334	\$ -

Five Year Revenue Test Using First in First Out Method

	<u>FY 2013/14</u>	<u>FY 2014/15</u>	<u>FY 2015/16</u>	<u>FY 2016/17</u>	<u>FY2017/18</u>
Available Revenue Current Year	\$ 239,106	\$ 242,904	\$ 283,010	\$ 129,520	\$ 400,110
Available Revenue Prior Fiscal Year (2-yr Old Funds)	\$ 166,185	\$ 239,106	\$ 242,904	\$ 283,010	\$ -
Available Revenue Prior Fiscal Year (3-yr Old Funds)	\$ 146,955	\$ 166,185	\$ 239,106	\$ 242,904	\$ -
Available Revenue Prior Fiscal Year (4-yr Old Funds)	\$ 155,604	\$ 146,955	\$ 166,185	\$ 114,673	\$ -
Available Revenue Prior Fiscal Year (5-yr Old Funds)	\$ 81,895	\$ 96,118	\$ 146,955	\$ -	\$ -
Available Revenue Greater than five Prior Fiscal years	\$ -	\$ -	\$ 95,761	\$ -	\$ -
Total Revenue Available	\$ 789,746	\$ 891,268	\$ 1,173,921	\$ 770,106	\$ 85,967

Five Year Expenditure to Revenue Match

	<u>FY 2013/14</u>	<u>FY 2014/15</u>	<u>FY 2015/16</u>	<u>FY 2016/17</u>	<u>FY2017/18</u>
Expense Allocation Current Year	\$ -	\$ -	\$ -	\$ -	\$ 314,143
Expense Allocation Prior Fiscal Year (2-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ 129,520
Expense Allocation Prior Fiscal Year (3-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ 283,010
Expense Allocation Prior Fiscal Year (4-yr Old Funds)	\$ -	\$ -	\$ -	\$ 124,433	\$ 242,904
Expense Allocation Prior Fiscal Year (5-yr Old Funds)	\$ 11,641	\$ 59,487	\$ -	\$ 166,185	\$ 114,673
Expense Allocation Greater than five Prior Fiscal years	\$ -	\$ 81,895	\$ 357	\$ 242,716	\$ -
Total Annual Expenditures	\$ 11,641	\$ 141,382	\$ 357	\$ 533,334	\$ 1,084,249

Adopted 2018-2023 Capital Improvement Program (CIP)

	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY 2020/21</u>	<u>FY2021/22</u>	<u>FY2022/23</u>
City Facilities Assessment/Master Plan WFC031	\$ 100,000	\$ -	\$ -	\$ -	\$ -
Animal Shelter WFC012	\$ 92,376	\$ -	\$ -	\$ -	\$ -
Debt Service on Animal Shelter Bonds	\$ 100,000	\$ 176,256	\$ 176,753	\$ 176,576	\$ 176,530
Total	<u>\$ 292,376</u>	<u>\$ 176,256</u>	<u>\$ 176,753</u>	<u>\$ 176,576</u>	<u>\$ 176,530</u>

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

The 2018 Nexus Study update identified the need for new library facilities. The estimated cost of the new facility, including financing, was included in the Nexus Study and totaled \$51 million in 2017 dollars. The Nexus Study, using 2017 dollars, identified new development's share of the cost using the build out LOS standard at \$16 million in 2017 dollars (31.2% of the total cost) which is included in the fee program. Existing development's share of the cost (the existing deficiency) is \$35 million (68.8% of the estimated cost). There is an existing deficiency because the City's existing library facilities are inadequate at approximately .20 square feet of library facility per resident when the Sacramento Public Library Master Plan sets a LOS standard at .50 square feet per resident. The 2018 update to the CFF Nexus Study identifies the amount of square footage needed to meet the .50 square feet of library facility per future resident. Existing development's share must be funded with grants, the General Fund, or other funding sources. This citywide development impact fee program component funds new development's fair share of library facilities to serve the City.

Required Findings

1. The purpose of the library facility fee component of the Capital Facilities Fee Program is to fund the library facility improvement necessary to serve new residential development in the City. New development in the City will increase the service population and, therefore, the need for new library facilities.
2. The reasonable relationship between the library fee and the purpose for which it is charged is demonstrated in the *City of Elk Grove Capital Facilities Fee Program Nexus Study - 2018 Update dated December 20, 2017, effective March 12, 2018*.
3. The sources and amounts of funding anticipated to complete the future library facility are in the *City of Elk Grove Capital Facilities Fee Program Nexus Study - 2018 Update dated December 20, 2017, effective March 12, 2018* (shown in 2017 dollars), as well as in the 2018-2023 Capital Improvement Program.
4. The approximate date for funding and constructing this new facility is currently outside of the 2018-2023 Capital Improvement Program as these are longer term planned projects for the City.

Beginning Balance, July 1, 2017	\$2,950,084	
Fees collected	\$641,425	
Interest earned/Mkt. Gain/Loss	\$0	
Total	\$641,425	
<u>Disbursements</u>	<u>Amount</u>	<u>% Fee Funded</u>
Library and Cultural Arts Bldg. Study WCCA02	\$152,350	90%
Total	\$152,350	
Ending Balance, June 30, 2018	\$3,439,159	
<u>Planned Projects for Fiscal Year 2018/19</u>	<u>Amount</u>	<u>% Fee Funded</u>
Library and Cultural Art Study WCCA02	\$147,650	96%

**Capital Facilities Fee
FUND: 315 - CFF - Library**

Statement of Revenues and Expenditures and Changes in Fund Balance for Last Five Fiscal Years

<u>Description</u>	<u>FY 2013/14</u>	<u>FY 2014/15</u>	<u>FY 2015/16</u>	<u>FY 2016/17</u>	<u>FY2017/18</u>
Revenues					
Fees collected	\$ 426,000	\$ 428,366	\$ 476,071	\$ 247,208	\$ 641,425
Interest earned/Mkt. Gain/Loss	\$ 11,306	\$ 18,571	\$ 18,517	\$ (13,448)	\$ -
Total Revenues	\$ 437,306	\$ 446,937	\$ 494,588	\$ 233,760	\$ 641,425
Expenditures					
Impact Fee Administration	\$ 749	\$ 715	\$ 346	\$ -	\$ -
AB 1600 Disbursements	\$ -	\$ -	\$ -	\$ -	\$ 152,350
Total Expenditures	\$ 749	\$ 715	\$ 346	\$ -	\$ 152,350
Revenue Less Expenditures	\$ 436,557	\$ 446,222	\$ 494,242	\$ 233,760	\$ 489,076
Fund Balance, Beginning of Year	\$ 1,339,303	\$ 1,775,860	\$ 2,222,082	\$ 2,716,324	\$ 2,950,084
Fund Balance, End of Year	\$ 1,775,860	\$ 2,222,082	\$ 2,716,324	\$ 2,950,084	\$ 3,439,159
Assigned Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Available Fund Balance	\$ 1,775,860	\$ 2,222,082	\$ 2,716,324	\$ 2,950,084	\$ 3,439,159

Capital Improvement Projects

	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
FY 2017-2018 Projects				
Library and Cultural Arts Bldg. Study WCCA02	\$ 168,559	90%	\$ 152,350	\$ 16,209
Total	\$ 168,559		\$ 152,350	\$ 16,209
	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
FY 2016-2017 Projects				
None	\$ -	100%	\$ -	\$ -

Five Year Revenue Test Using First in First Out Method

	<u>FY 2013/14</u>	<u>FY 2014/15</u>	<u>FY 2015/16</u>	<u>FY 2016/17</u>	<u>FY2017/18</u>
Available Revenue Current Year	\$ 437,306	\$ 446,937	\$ 494,588	\$ 233,760	\$ 641,425
Available Revenue Prior Fiscal Year (2-yr Old Funds)	\$ 291,671	\$ 437,306	\$ 446,937	\$ 494,588	\$ 233,760
Available Revenue Prior Fiscal Year (3-yr Old Funds)	\$ 237,013	\$ 291,671	\$ 437,306	\$ 446,937	\$ 494,588
Available Revenue Prior Fiscal Year (4-yr Old Funds)	\$ 250,275	\$ 237,013	\$ 291,671	\$ 437,306	\$ 446,937
Available Revenue Prior Fiscal Year (5-yr Old Funds)	\$ 213,993	\$ 250,275	\$ 237,013	\$ 291,671	\$ 437,306
Available Revenue Greater than five Prior Fiscal years	\$ 345,602	\$ 558,880	\$ 808,809	\$ 1,045,822	\$ 1,185,143
Total Revenue Available	\$ 1,775,860	\$ 2,222,082	\$ 2,716,324	\$ 2,950,084	\$ 3,439,159

Five Year Expenditure to Revenue Match

	<u>FY 2013/14</u>	<u>FY 2014/15</u>	<u>FY 2015/16</u>	<u>FY 2016/17</u>	<u>FY2017/18</u>
Expense Allocation Current Year	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (2-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (3-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (4-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (5-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Greater than five Prior Fiscal years	\$ 749	\$ 715	\$ 346	\$ -	\$ 152,350
Total Annual Expenditures	\$ 749	\$ 715	\$ 346	\$ -	\$ 152,350

Adopted 2018-2023 Capital Improvement Program (CIP)

	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY 2020/21</u>	<u>FY2021/22</u>	<u>FY2022/23</u>
Library and Culture Art Study WCCA02	\$ 147,650				
Civic Center Library Schematic Design WFC034	\$ -	\$ 2,100,000	\$ -	\$ -	\$ -
Total	\$ 147,650	\$ 2,100,000	\$ -	\$ -	\$ -

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

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

Required Findings

1. The purpose of the transit fee component of the Capital Facilities Fee Program is to fund the transit facility improvements and vehicle acquisition necessary to serve new residential and nonresidential development in the City. New development in the City will increase transit ridership and therefore, the need for additional transit facilities and vehicles.
2. The reasonable relationship between the corporation yard fee and the purpose for which it is charged is demonstrated in the *City of Elk Grove Capital Facilities Fee Program Nexus Study - 2018 Update dated December 20, 2017, effective March 12, 2018*.
3. The sources and amounts of funding anticipated completing bus acquisitions and related facilities are in the *City of Elk Grove Capital Facilities Fee Program Nexus Study - 2018 Update dated December 20, 2017, effective March 12, 2018* (shown in 2017 dollars). The sources of funding for existing development's share are Federal funds, or other funding sources.
4. The approximate date for funding and constructing of some projects, including bus shelters and park and ride facility expansions are shown in the 2018-2023 Capital Improvement Program being funded by this funding source. Future bus acquisitions and related facilities are longer term planned projects. The City is currently working on a project to expand the Corp Yard parking lot and entry improvements whose costs will be allocated between CFF Transit, CFF Police, and Prop 1B funds, according to the functions attributable to each fund category.

Beginning Balance, July 1, 2017	\$3,277,803
Fees collected	\$728,326
Interest earned/Mkt. Gain/Loss	\$0
Miscellaneous Revenue	\$0
Total	\$728,326

<u>Disbursements</u>	<u>Amount</u>	<u>% Fee Funded</u>
Project Management	\$1,453	100%
Multi-Modal Station WFC006	\$96,392	42%
Corp Yard Parking Expansion WCY005	\$240,786	25%
Total	<u>\$338,631</u>	
Ending Balance, June 30, 2018	\$3,667,498	
<u>Planned Projects for Fiscal Year 2018/19</u>	<u>Amount</u>	<u>% Fee Funded</u>
BRT Early Implementation Study WAM007	\$120,000	100%
Corp Yard Parking Expansion WCY005	\$37,105	48%
Aquatics Center WCC002 (transit facilities)	\$1,000,000	10%
City Facilities Assessment/Master Plan WFC031	\$50,000	13%
Multi-Modal Station WFC006	\$442,167	100%
Total Planned Projects FY 2018/19	<u>\$1,650,561</u>	

City of Elk Grove
FUND: 317 - CFF - Bus Facilities

Statement of Revenues and Expenditures and Changes in Fund Balance for Last Five Fiscal Years

<u>Description</u>	<u>FY 2013/14</u>	<u>FY 2014/15</u>	<u>FY 2015/16</u>	<u>FY 2016/17</u>	<u>FY2017/18</u>
Revenues					
Fees collected	\$ 372,313	\$ 374,646	\$ 504,003	\$ 215,305	\$ 728,326
Interest earned/Mkt. Gain/Loss	\$ 15,422	\$ 22,804	\$ 24,835	\$ (19,225)	\$ -
Miscellaneous Revenue	\$ -	\$ 1,026	\$ 1,437	\$ 424	\$ -
Total Revenues	\$ 387,735	\$ 398,475	\$ 530,275	\$ 196,504	\$ 728,326
Expenditures					
Impact Fee Administration	\$ 4,120	\$ 4,666	\$ 1,269	\$ 960	\$ 1,453
AB 1600 Disbursements	\$ -	\$ 19,712	\$ 10,115	\$ 98,094	\$ 337,179
Total Expenditures	\$ 4,120	\$ 24,378	\$ 11,384	\$ 99,054	\$ 338,631
Revenue Less Expenditures	\$ 383,614	\$ 374,098	\$ 518,891	\$ 97,450	\$ 389,695
Fund Balance, Beginning of Year	\$ 1,903,750	\$ 2,287,364	\$ 2,661,462	\$ 3,180,353	\$ 3,277,803
Fund Balance, End of Year	\$ 2,287,364	\$ 2,661,462	\$ 3,180,353	\$ 3,277,803	\$ 3,667,498
Assigned Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Available Fund Balance	\$ 2,287,364	\$ 2,661,462	\$ 3,180,353	\$ 3,277,803	\$ 3,667,498

Capital Improvement Projects

	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
FY 2017-2018 Projects				
Project Management	\$ 1,453	100%	\$ 1,453	\$ -
Corp Yard Parking Expansion WCY005	\$ 971,410	25%	\$ 240,786	\$ 730,624
Multi-modal Station WFC006	\$ 232,203	42%	\$ 96,392	\$ 135,811
Total	\$ 1,205,065		\$ 338,631	\$ 866,434

	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
FY 2016-2017 Projects				
Project Management	\$ 960	100%	\$ 960	\$ -
Light Rail Alignment Study PL0024	\$ 16,561	100%	\$ 16,561	\$ -
Corp Yard Parking Expansion WCY005	\$ 41,759	41%	\$ 17,128	\$ 24,631
Multi-Modal Station WFC006	\$ 46,684	56%	\$ 26,244	\$ 20,439
Developer Fee Reimbursement (C-16-459)	\$ 38,161	100%	\$ 38,161	\$ -
Total	\$ 144,125		\$ 99,054	\$ 45,071

Five Year Revenue Test Using First in First Out Method

	<u>FY 2013/14</u>	<u>FY 2014/15</u>	<u>FY 2015/16</u>	<u>FY 2016/17</u>	<u>FY2017/18</u>
Available Revenue Current Year	\$ 387,735	\$ 398,475	\$ 530,275	\$ 196,504	\$ 728,326
Available Revenue Prior Fiscal Year (2-yr Old Funds)	\$ 266,234	\$ 387,735	\$ 398,475	\$ 530,275	\$ 196,504
Available Revenue Prior Fiscal Year (3-yr Old Funds)	\$ 268,206	\$ 266,234	\$ 387,735	\$ 398,475	\$ 530,275
Available Revenue Prior Fiscal Year (4-yr Old Funds)	\$ 342,124	\$ 268,206	\$ 266,234	\$ 387,735	\$ 398,475
Available Revenue Prior Fiscal Year (5-yr Old Funds)	\$ 1,023,066	\$ 342,124	\$ 268,206	\$ 266,234	\$ 387,735
Available Revenue Greater than five Prior Fiscal years	\$ -	\$ 998,688	\$ 1,329,428	\$ 1,498,580	\$ 1,426,182
Total Revenue Available	\$ 2,287,364	\$ 2,661,462	\$ 3,180,353	\$ 3,277,803	\$ 3,667,498

Five Year Expenditure to Revenue Match

	<u>FY 2013/14</u>	<u>FY 2014/15</u>	<u>FY 2015/16</u>	<u>FY 2016/17</u>	<u>FY2017/18</u>
Expense Allocation Current Year	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (2-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (3-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (4-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (5-yr Old Funds)	\$ 4,120	\$ -	\$ -	\$ -	\$ -
Expense Allocation Greater than five Prior Fiscal years	\$ -	\$ 24,378	\$ 11,384	\$ 99,054	\$ 338,631
Total Annual Expenditures	\$ 4,120	\$ 24,378	\$ 11,384	\$ 99,054	\$ 338,631

Adopted 2018-2023 Capital Improvement Program (CIP)

	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY 2020/21</u>	<u>FY2021/22</u>	<u>FY2022/23</u>
BRT Early Implementation Study WAM007	\$ 120,000	\$ -	\$ -	\$ -	\$ -
Civic Center Aquatics Center WCC002	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -
Corp Yard Parking Expansion WCY005	\$ 37,105	\$ -	\$ -	\$ -	\$ -
Multi-Modal Station WFC006	\$ 442,167	\$ -	\$ -	\$ -	\$ -
City Facilities Assessment Master Plan WFC031	\$ 50,000	\$ -	\$ -	\$ -	\$ -
Total	\$ 1,649,272	\$ -	\$ -	\$ -	\$ -

5. Capital Facilities Fee - Rapid Transit Facilities

Note: Sacramento Regional Transit (SacRT) holds the transit funds collected from the Elk Grove/West Vineyard Fee Program (an impact fee program originally created and collected by the County of Sacramento), which was discontinued in FY04/05 and whose facilities were made eligible under the CFF Transit Fund. The revenues collected up until the County's Elk Grove/West Vineyard Fee Program was discontinued are still held by SacRT and are separate and apart from the CFF Transit Fund, and must be used to provide rapid transit facilities in the City of Elk Grove. On February 11, 2009, the City Council adopted Resolution No. 2009-38 which pledged the remaining balance of the Elk Grove/West Vineyard Fee Program held and administered by SacRT towards the Sacramento South Corridor Phase 2 Light Rail Extension. SacRT has indicated to staff that the Sacramento South Corridor Light Rail Extension will continue to be the priority for the funds.

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

Beginning Balance, July 1, 2017	\$3,260,452	
Fees collected	\$0	
Interest earned/Mkt. Gain/Loss	\$45,321	
Total	\$45,321	
<u>Disbursements</u>	<u>Amount</u>	<u>% Fee Funded in FY18</u>
No Project Disbursements	\$0	100%
Total	\$0	
Ending Balance, June 30, 2018	\$3,305,773	
<u>Planned Projects for Fiscal Year 2018/19</u>	<u>Amount</u>	
No Projects Programmed	\$0	

6. Capital Facilities Fee - Administration (Fund 319)

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

Required Findings

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

Beginning Balance, July 1, 2017	\$287,394	
Fees collected	\$65,482	
Interest earned/Mkt. Gain/Loss	\$24,489	
Total	\$89,970	
		<u>% Fee Funded</u>
<u>Disbursements</u>	<u>Amount</u>	<u>in FY18</u>
Impact Fee Administration	\$50,256	100%
CFF Nexus Study Update	\$15,422	100%
Total	\$65,678	
Ending Balance, June 30, 2018	\$311,687	
		<u>% Fee Funded</u>
<u>Planned Projects for Fiscal Year 2018/19</u>	<u>Amount</u>	<u>in FY19</u>
None Programmed	\$0	

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

<u>Description</u>	<u>FY 2013/14</u>	<u>FY 2014/15</u>	<u>FY 2015/16</u>	<u>FY 2016/17</u>	<u>FY 2017/18</u>
Revenues					
Fees collected	\$ 29,247	\$ 29,580	\$ 35,491	\$ 17,334	\$ 65,482
Interest earned/Mkt. Gain/Loss	\$ 538	\$ 956	\$ 91,796	\$ 120,524	\$ 24,489
Total Revenues	\$ 29,785	\$ 30,536	\$ 127,287	\$ 137,858	\$ 89,970
Expenditures					
Impact Fee Administration	\$ 1,608	\$ 2,029	\$ 6,425	\$ 33,409	\$ 50,256
AB 1600 Disbursements	\$ -	\$ -	\$ -	\$ 56,108	\$ 15,422
Total Expenditures	\$ 1,608	\$ 2,029	\$ 6,425	\$ 89,517	\$ 65,678
Revenue Less Expenditures	\$ 28,177	\$ 28,507	\$ 120,862	\$ 48,341	\$ 24,293
Fund Balance, Beginning of Year	\$ 61,507	\$ 89,684	\$ 118,191	\$ 239,053	\$ 287,394
Fund Balance, End of Year	\$ 89,684	\$ 118,191	\$ 239,053	\$ 287,394	\$ 311,687
Assigned Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Available Fund Balance	\$ 89,684	\$ 118,191	\$ 239,053	\$ 287,394	\$ 311,687

Capital Improvement Projects

<u>FY 2017-2018 Projects</u>	Project	Percent	Non-Impact	
	Amount Expended	Funded by Impact Fees	Impact Fee Expenditures	Fee Expenditures
Impact Fee Administration	\$ 50,256	100%	\$ 50,256	\$ -
CFF Nexus Study Update	\$ 15,422	100%	\$ 15,422	\$ -
Total	\$ 65,678		\$ 65,678	

<u>FY 2016-2017 Projects</u>	Project	Percent	Non-Impact	
	Amount Expended	Funded by Impact Fees	Impact Fee Expenditures	Fee Expenditures
Impact Fee Administration	\$ 33,409	100%	\$ 33,409	\$ -
CFF Nexus Study Update	\$ 56,108	100%	\$ 56,108	\$ -
Total	\$ 89,517		\$ 89,517	

Five Year Revenue Test Using First in First Out Method

	<u>FY 2013/14</u>	<u>FY 2014/15</u>	<u>FY 2015/16</u>	<u>FY 2016/17</u>	<u>FY 2017/18</u>
Available Revenue Current Year	\$ 29,785	\$ 30,536	\$ 127,287	\$ 137,858	\$ 89,970
Available Revenue Prior Fiscal Year (2-yr Old Funds)	\$ 19,766	\$ 29,785	\$ 30,536	\$ 127,287	\$ 137,858
Available Revenue Prior Fiscal Year (3-yr Old Funds)	\$ 20,617	\$ 19,766	\$ 29,785	\$ 22,250	\$ 83,859
Available Revenue Prior Fiscal Year (4-yr Old Funds)	\$ 3,516	\$ 20,617	\$ 19,766	\$ -	\$ -
Available Revenue Prior Fiscal Year (5-yr Old Funds)	\$ 16,000	\$ 3,516	\$ 20,617	\$ -	\$ -
Available Revenue Greater than five Prior Fiscal years	\$ -	\$ 13,971	\$ 11,062	\$ -	\$ -
Total Revenue Available	\$ 89,684	\$ 118,191	\$ 239,053	\$ 287,394	\$ 311,687

Five Year Expenditure to Revenue Match

	<u>FY 2013/14</u>	<u>FY 2014/15</u>	<u>FY 2015/16</u>	<u>FY 2016/17</u>	<u>FY 2017/18</u>
Expense Allocation Current Year	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (2-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (3-yr Old Funds)	\$ -	\$ -	\$ -	\$ 8,287	\$ 43,428
Expense Allocation Prior Fiscal Year (4-yr Old Funds)	\$ -	\$ -	\$ -	\$ 29,785	\$ 22,250
Expense Allocation Prior Fiscal Year (5-yr Old Funds)	\$ 1,608	\$ -	\$ -	\$ 19,766	\$ -
Expense Allocation Greater than five Prior Fiscal years	\$ -	\$ 2,029	\$ 6,425	\$ 31,679	\$ -
Total Annual Expenditures	\$ 1,608	\$ 2,029	\$ 6,425	\$ 89,517	\$ 65,678

Capital Facilities Fee Program Fee Schedule for First Half of FY 2017/18 (July 1, 2017 through December 31, 2017)

Land Use Category	Civic Center	Police Facilities	Corp. Yard	Library	Transit	2% Admin	Total Amount to Collect (includes both the base fee (components plus the 2% administration component)
	Fund 311 Code C7	Fund 312 Code C8	Fund 313 Code C9	Fund 315 Code DB	Fund 318 Code DE	Fund 319 Code DF	
RESIDENTIAL							
Single-Family (< 3 units - includes duplexes)	\$ 280	\$ 498	\$ 451	\$ 822	\$ 653	\$ 54	\$ 2,758 / unit
Single-Family TOD*	\$ 280	\$ 498	\$ 451	\$ 822	\$ 727	\$ 56	\$ 2,834 / unit
Multifamily (3 or more units)	\$ 185	\$ 329	\$ 296	\$ 542	\$ 553	\$ 38	\$ 1,943 / unit
Multifamily TOD*	\$ 185	\$ 329	\$ 296	\$ 542	\$ 734	\$ 41	\$ 2,127 / unit
Age-Restricted (single-family)	\$ 177	\$ 316	\$ 286	\$ 523	\$ 253	\$ 31	\$ 1,586 / unit
Age-Restricted (multifamily)	\$ 129	\$ 228	\$ 207	\$ 377	\$ 349	\$ 26	\$ 1,316 / unit
COMMERCIAL							
Shopping Center/General Commercial	\$ 0.06	\$ 0.09	\$ 0.08	\$ -	\$ 0.69	\$ 0.02	\$ 0.94 / building sq. ft.
Shopping Center/General Commercial TOD*	\$ 0.06	\$ 0.09	\$ 0.08	\$ -	\$ 0.73	\$ 0.02	\$ 0.98 / building sq. ft.
Car Sales (new and used)	\$ 0.04	\$ 0.07	\$ 0.07	\$ -	\$ 0.54	\$ 0.01	\$ 0.73 / building sq. ft.
Hotel	\$ 0.02	\$ 0.05	\$ 0.05	\$ -	\$ 0.34	\$ 0.01	\$ 0.47 / building sq. ft.
OFFICE							
Office	\$ 0.09	\$ 0.15	\$ 0.14	\$ -	\$ 0.79	\$ 0.02	\$ 1.19 / building sq. ft.
Office TOD*	\$ 0.09	\$ 0.15	\$ 0.14	\$ -	\$ 0.87	\$ 0.02	\$ 1.27 / building sq. ft.
INDUSTRIAL	\$ 0.02	\$ 0.03	\$ 0.03	\$ -	\$ 0.08	0.003	\$ 0.163 / building sq. ft.

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

Capital Facilities Fee Program Fee Schedule for Beginning of Second Half of FY 2017/18 (January 1, 2018 through March 11, 2018)

Land Use Category	Civic Center	Police Facilities	Corporation Yard	Library	Transit	2% Admin	Total Amount to Collect (includes both the base fee (components plus the 2% administration component)
	Fund 311 Code C7	Fund 312 Code C8	Fund 313 Code C9	Fund 315 Code DB	Fund 318 Code DE	Fund 319 Code DF	
RESIDENTIAL							
Single-Family (< 3 units - includes duplexes)	\$ 291	\$ 517	\$ 468	\$ 853	\$ 678	\$ 56	\$ 2,863 / unit
Single-Family TOD*	\$ 291	\$ 517	\$ 468	\$ 853	\$ 754	\$ 58	\$ 2,941 / unit
Multifamily (3 or more units)	\$ 192	\$ 341	\$ 307	\$ 562	\$ 574	\$ 39	\$ 2,015 / unit
Multifamily TOD*	\$ 192	\$ 341	\$ 307	\$ 562	\$ 762	\$ 43	\$ 2,207 / unit
Age-Restricted (single-family)	\$ 184	\$ 328	\$ 297	\$ 543	\$ 263	\$ 32	\$ 1,647 / unit
Age-Restricted (multifamily)	\$ 134	\$ 237	\$ 215	\$ 391	\$ 362	\$ 27	\$ 1,366 / unit
COMMERCIAL							
Shopping Center/General Commercial	\$ 0.06	\$ 0.09	\$ 0.08	\$ -	\$ 0.72	\$ 0.02	\$ 0.97 / building sq. ft.
Shopping Center/General Commercial TOD*	\$ 0.06	\$ 0.09	\$ 0.08	\$ -	\$ 0.76	\$ 0.02	\$ 1.01 / building sq. ft.
Car Sales (new and used)	\$ 0.04	\$ 0.07	\$ 0.07	\$ -	\$ 0.56	\$ 0.01	\$ 0.75 / building sq. ft.
Hotel	\$ 0.02	\$ 0.05	\$ 0.05	\$ -	\$ 0.35	\$ 0.01	\$ 0.48 / building sq. ft.
OFFICE							
Office	\$ 0.09	\$ 0.16	\$ 0.15	\$ -	\$ 0.82	\$ 0.02	\$ 1.24 / building sq. ft.
Office TOD*	\$ 0.09	\$ 0.16	\$ 0.15	\$ -	\$ 0.90	\$ 0.02	\$ 1.32 / building sq. ft.
INDUSTRIAL							
	\$ 0.02	\$ 0.03	\$ 0.03	\$ -	\$ 0.08	0.003	\$ 0.16 / building sq. ft.

January 1, 2018, rate increase was 3.77%, per the October 2016 to October 2017 Engineering News Record – Construction Cost Index (ENR-CCI) San Francisco index. This rate increase was only briefly in effect however since the 2018 CFF Nexus Study Update was adopted by Council on January 10, 2018, and went into effect 60 days later on March 12, 2018.

Capital Facilities Fee Program Fee Schedule from March 12, 2018 through June 30, 2018 (CFF Nexus Study Update)

Land Use Category	City Admin Facilities	Police Facilities	Corp Yard	Corp Yard - Animal Shelter	Library	Transit	4% Admin	Total Amount to Collect (includes both the base fee components plus the 4% administration component)
	Fund 311	Fund 312	Fund 313	Fund 313	Fund 315	Fund 318	Fund 319	
RESIDENTIAL								
Single-Family (< 3 units - includes duplexes)	\$ 261	\$ 1,115	\$ 475	\$ 312	\$ 1,271	\$ 658	\$ 164	\$ 4,256 / unit
Single-Family TOD*	\$ 261	\$ 1,115	\$ 475	\$ 312	\$ 1,271	\$ 730	\$ 167	\$ 4,331 / unit
Multifamily (3 or more units)	\$ 142	\$ 605	\$ 257	\$ 169	\$ 689	\$ 255	\$ 85	\$ 2,202 / unit
Multifamily TOD*	\$ 191	\$ 813	\$ 346	\$ 227	\$ 927	\$ 553	\$ 122	\$ 3,179 / unit
Age-Restricted (single-family)	\$ 191	\$ 813	\$ 346	\$ 227	\$ 927	\$ 736	\$ 130	\$ 3,370 / unit
Age-Restricted (multifamily)	\$ 102	\$ 437	\$ 186	\$ 122	\$ 498	\$ 353	\$ 68	\$ 1,766 / unit
COMMERCIAL								
Shopping Center/General Commercial	\$ 0.05	\$ 0.21	\$ 0.09	\$ 0.06	n/a	\$ 0.82	\$ 0.05	\$ 1.28 / building sq. ft.
Shopping Center/General Commercial TOD*	\$ 0.05	\$ 0.21	\$ 0.09	\$ 0.06	n/a	\$ 0.87	\$ 0.05	\$ 1.33 / building sq. ft.
Car Sales (new and used)	\$ 0.04	\$ 0.17	\$ 0.07	\$ 0.05	n/a	\$ 0.67	\$ 0.04	\$ 1.04 / building sq. ft.
Hotel	\$ 0.02	\$ 0.09	\$ 0.04	\$ 0.03	n/a	\$ 0.35	\$ 0.02	\$ 0.55 / building sq. ft.
OFFICE								
Office	\$ 0.08	\$ 0.33	\$ 0.14	\$ 0.09	n/a	\$ 0.88	\$ 0.06	\$ 1.58 / building sq. ft.
Office TOD*	\$ 0.08	\$ 0.33	\$ 0.14	\$ 0.09	n/a	\$ 0.98	\$ 0.06	\$ 1.68 / building sq. ft.
INDUSTRIAL								
	\$ 0.04	\$ 0.19	\$ 0.08	\$ 0.05	n/a	\$ 0.18	\$ 0.02	\$ 0.56 / building sq. ft.

Note: The Capital Facilities fee is adjusted each January 1st for inflation.

Affordable Housing Fee Program Overview

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

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

Required Findings

1. The purpose of the affordable housing fee program is to fund a portion of the cost of affordable housing for low-income households, the need for which is generated by new residential and non-residential development in the City.
2. The reasonable relationship between the affordable housing fee and the purpose for which it is charged is demonstrated in the *Affordable Housing Nexus Study* dated February 27, 2013.
3. In FY 2017/18, a loan commitment of \$5 million was made in support of the Bow Street Apartments, a 98-unit affordable housing project that is expected to complete construction in late 2018. Loan payments are tied to construction and leasing milestones and all loan proceeds are anticipated to be disbursed in FY 2018/19. Also, in FY 2017/18, the City made a loan commitment of \$5 million to support the construction of The Gardens at Quail Run, a proposed 96-unit affordable apartment complex; the project is currently in the process of securing other funding sources.

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

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

Land use	July 1, 2017 through December 30, 2017	Jan.1 2018 through June 30, 2018
Single-Family	\$4,132 / unit	\$4,404 / unit
Multi-Family	\$2,479 / unit	\$2,642 / unit
Commercial	\$0.68 / sq ft	\$0.72 / sq ft
Hotel	\$2.01 /sq ft	\$2.14 / sq ft
Manufacturing	\$0.77 / sq ft	\$0.82 / sq ft
Warehouse	\$0.82 / sq ft	\$0.87 / sq ft

Note: Fees are adjusted every January 1 for inflation.

Beginning Balance, July 1, 2017 \$73,203,743

Income

Fees collected	\$2,792,424
CalHome HAP Loan Reimbursement	\$0
Interest earned and change in market value	\$10,321
Loan repayment interest	\$106,406
Other Revenues	<u>\$4,600</u>
Total	\$2,918,265

<u>Disbursements</u>	<u>Amount</u>	<u>% Fee Funded in FY18</u>
Current year loans issued	\$0	100%
Homebuyer Assistance Program Loans	\$60,612	100%
Professional and legal services	\$12,200	100%
Impact Fee Administration	\$8,190	100%
Salaries and benefits	<u>\$85,923</u>	100%
Total	<u>\$166,925</u>	
Ending Balance, June 30, 2018	\$75,955,083	
Assigned Fund Balance, June 30, 2018	\$63,967,417	
Adjustment to Fund Balance, End of Year*	<u>(\$2,123,133)</u>	
Available Fund Balance as of June 30, 2018	\$14,110,799	

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

Continued from previous page:

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

<u>Loan Receivables</u>	<u>Amount</u>	<u>Due Date & Int. Rate</u>
Terracina Park Meadows (see Note 1)	\$1,996,476	see Note 1 below
*Agave Apartments	\$2,500,000	12/15/2036 & 3.5%
Vintage I at Laguna Apartments (see Note 2)	\$2,124,835	see Note 2 below
Vintage II at Laguna Apartments	\$5,159,937	2/2/2041 & 4.0%
*The Crossings Apartments	\$8,959,930	3/1/2050 & 3.0%
*Waterman Square	\$7,052,829	12/30/2041 & 4.0%
*Stoneridge Apartments	\$8,225,620	3/1/2052 & 3.0%
Seasons Apartments	\$9,100,000	9/30/2052 & 3.0%
Montego Falls	\$4,150,000	3/31/2041 & 4.0%
Ridge Apartments	\$9,652,217	3/31/2049 & 4.0%
Avery Gardens	\$2,000,000	6/5/2050 & 4.0%
Bow Street Apartments – Phase I (9%)	\$300,000	12/31/2055 (est.) & 4.0%
Bow Street Apartments – Phase II (4%)	<u>\$4,700,000</u>	12/31/2055 (est.) & 4.0%
Total Loan Receivables	\$65,921,844	

Note 1: There are now two loans to the Terracina Park Meadows project. The \$946,476 loan is due no later than 12/31/39 and has 0% interest. The \$700,000 loan and \$350,000 loan combined in FY 15/16 to become one loan of \$1,050,000, which is due no later than 11/15/39 and has 4% interest.

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

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

<u>Planned Projects for Fiscal Year 2018/19</u>	<u>Amount</u>	<u>% Fee Funded</u>
Bow Street Apartments	\$5,000,000	100%
Gardens at Quail Run Apartments	\$5,000,000	100%
Homebuyer Assistance Program	\$940,000	100%

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

<u>Description</u>	<u>FY 2013/14</u>	<u>FY 2014/15</u>	<u>FY 2015/16</u>	<u>FY 2016/17</u>	<u>FY2017/18</u>
Revenues					
Fees collected	\$ 1,894,357	\$ 1,991,057	\$ 2,854,469	\$ 1,262,349	\$ 2,796,938
Cal Home HAP Loan Reimbursement	\$ -	\$ 244,012	\$ 333,824	\$ 261,746	\$ -
Interest earned/Mkt. Gain/Loss	\$ 41,231	\$ 55,742	\$ 102,126	\$ 43,014	\$ 10,321
Loan repayment interest	\$ 99,387	\$ 158,469	\$ 204,310	\$ 488,039	\$ 106,406
Other Revenues	\$ -	\$ 550,746	\$ 2,365	\$ -	\$ 4,600
Total Revenues	\$ 2,034,975	\$ 3,000,026	\$ 3,497,094	\$ 2,055,148	\$ 2,918,265
Expenditures					
Impact Fee Administration	\$ 49,597	\$ 64,931	\$ 43,832	\$ 71,644	\$ 106,312
AB 1600 Disbursements	\$ 298,702	\$ 2,204,429	\$ 684,951	\$ 118,995	\$ 60,613
Total Expenditures	\$ 348,299	\$ 2,269,360	\$ 728,783	\$ 190,639	\$ 166,925
Revenue Less Expenditures	\$ 1,686,676	\$ 730,666	\$ 2,768,311	\$ 1,864,509	\$ 2,751,340
Fund Balance, Beginning of Year	\$ 71,006,870	\$ 67,840,257	\$ 68,570,923	\$ 71,339,234	\$ 73,203,743
Fund Balance, End of Year	\$ 72,693,546	\$ 68,570,923	\$ 71,339,234	\$ 73,203,743	\$ 75,955,083
Assigned Fund Balance	\$ 67,840,257	\$ 65,467,834	\$ 65,777,701	\$ 64,002,762	\$ 63,967,417
Adjustment to Fund Balance, End of Year*	\$ -	\$ (1,875,919)	\$ (2,217,928)	\$ (2,155,603)	\$ (2,123,133)
Available Fund Balance [1]	\$ 4,853,289	\$ 4,979,008	\$ 7,779,460	\$ 11,356,584	\$ 14,110,799

*Note: The Adjustment to Fund Balance, End of Year, is to reflect principal loan repayments and disbursements.

Negative adjustments reflect a net repayment of loan receivables.

[1] Prior Period Adjustment

Capital Improvement Projects

<u>FY 2017-2018 Projects</u>	<u>Project Amount Expended</u>	<u>Percent Funded by Impact Fees</u>	<u>Impact Fee Expenditures</u>	<u>Non-Impact Fee Expenditures</u>
Impact Fee Administration	\$ 106,312	100%	\$ 106,312	\$ -
Loans issued	\$ -	100%	\$ -	\$ -
CalHome HAP Loans	\$ 60,613	100%	\$ 60,613	\$ -
Total	\$ 166,925		\$ 166,925	

<u>FY 2016-2017 Projects</u>	<u>Project Amount Expended</u>	<u>Percent Funded by Impact Fees</u>	<u>Impact Fee Expenditures</u>	<u>Non-Impact Fee Expenditures</u>
Impact Fee Administration	\$ 71,644	100%	\$ 71,644	\$ -
Loans issued	\$ -	100%	\$ -	\$ -
CalHome HAP Loans	\$ 118,995	100%	\$ 118,995	\$ -
Total	\$ 190,639		\$ 190,639	

Five Year Revenue Test Using First in First Out Method

	<u>FY 2013/14</u>	<u>FY 2014/15</u>	<u>FY 2015/16</u>	<u>FY 2016/17</u>	<u>FY2017/18</u>
Available Revenue Current Year	\$ 2,034,975	\$ 3,000,026	\$ 5,715,022	\$ 4,210,751	\$ 2,918,265
Available Revenue Prior Fiscal Year (2-yr Old Funds)	\$ 1,699,818	\$ 1,978,982	\$ 3,000,026	\$ 5,715,022	\$ 4,210,751
Available Revenue Prior Fiscal Year (3-yr Old Funds)	\$ 1,118,496	\$ -	\$ 1,282,340	\$ 1,430,811	\$ 5,715,022
Available Revenue Prior Fiscal Year (4-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ 1,266,761
Available Revenue Prior Fiscal Year (5-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Available Revenue Greater than five Prior Fiscal year:	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue Available	\$ 4,853,289	\$ 4,979,008	\$ 7,779,460	\$ 11,356,584	\$ 14,110,799

Five Year Expenditure to Revenue Match

	<u>FY 2013/14</u>	<u>FY 2014/15</u>	<u>FY 2015/16</u>	<u>FY 2016/17</u>	<u>FY2017/18</u>
Expense Allocation Current Year	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (2-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (3-yr Old Funds)	\$ 348,299	\$ 1,150,864	\$ 728,783	\$ -	\$ -
Expense Allocation Prior Fiscal Year (4-yr Old Funds)	\$ -	\$ 1,118,496	\$ -	\$ 190,639	\$ 166,925
Expense Allocation Prior Fiscal Year (5-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Greater than five Prior Fiscal year	\$ -	\$ -	\$ -	\$ -	\$ -
Total Annual Expenditures	\$ 348,299	\$ 2,269,360	\$ 728,783	\$ 190,639	\$ 166,925

Adopted 2017-2022 Capital Improvement Program (CIP)

	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY 2020/21</u>	<u>FY2021/22</u>	<u>FY2022/23</u>
Homebuyer Assistance Program	\$ 940,000	\$ -	\$ -	\$ -	\$ -
Gardens at Quail Run Apartments	\$ 5,000,000	\$ -	\$ -	\$ -	\$ -
Bow Street Apartments	\$ 5,000,000	\$ -	\$ -	\$ -	\$ -
Total	\$ 10,940,000	\$ -	\$ -	\$ -	\$ -

Elk Grove Roadway Fee Program Overview

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

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

Required Findings

1. The purpose of the Roadway Fee Program is to provide a funding mechanism to help the city maintain adequate LOS on its street system by funding the construction of new roadways and other transportation improvements, and widening or improving existing roadway improvements as identified in the City's traffic model and Capital Improvement Program.
2. The reasonable relationship between the roadway fee and the purpose for which it is charged is demonstrated in the *City of Elk Grove Update of the Roadway Fee Program Nexus Study* dated September 8, 2014 effective November 23, 2014.
3. The sources and amounts of funding anticipated completing the roadway facilities are in the *City of Elk Grove Update of the Roadway Fee Program Nexus Study* dated September 8, 2014 effective November 23, 2014 (shown in 2014 dollars). The sources of funding existing development's share are grants, Measure A, Gas Tax, Community Facilities Districts, etc.
4. The approximate date for funding and constructing some new facilities is shown in the 2018-2023 Capital Improvement Program.

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

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

Beginning Balance, July 1, 2017	\$19,422,528
Program Fees collected	\$8,200,778
Miscellaneous Reimbursement	\$689,784
Interest earned/Mkt. Gain/Loss	\$71,329
Total	\$8,961,890

	<u>Amount</u>	<u>% Fee</u>
<u>Disbursements</u>	<u>from Fee</u>	<u>Funded in</u>
		<u>FY18</u>
Professional Services ^[1]	\$123,425	100%
Capital Southeast JPA Membership	\$35,000	100%
Bradshaw/Sheldon Intersection Improvements PT0137	\$2,247,934	63%
Sheldon/Waterman Intersection Improvements PT0138	\$104,048	100%
Grantline Blvd. Widening PT034A	\$227	100%
Florin-W Camden WAC024	\$353	50%
Waterman Rd Rehabilitation and Bike Lanes WPR010	\$210,599	52%
ITS Phase IV WTC001	\$217,412	8%
Bond Median/E. Stockton Blvd. WTC015	\$60,014	67%
Lower Laguna WTL022	\$63,383	26%
New Growth Review WTP005	\$3,939	100%
Grant Line Rd Widening WTR002	\$32,160	9%
Whitelock Project Study Report WTR009	\$9,904	100%
Bruceville & Poppy Ridge Rd. at Quail Rd. WTR011	\$14,808	50%
Big Horn - Los Rios WTR026	\$214,794	7%
SEPA Roadway ROW Acquisition WTR027	\$76,837	29%
Grant Line/Sheldon Area Feasibility WTR028	\$43,351	100%
Bilby/Bruceville Rd. Shed C Channel WTR029	\$380,787	6%
General Plan Traffic Study WTR033	\$2,461	100%
Interchange Right of Way Transfer WTRA04	\$693	100%
Impact Fee Administration ^[2]	\$926,601	100%
Developer Fee Credit Agreement Activity	\$208,175	100%
Total	\$4,976,905	

Ending Balance, June 30, 2018	\$23,407,640
Adjustment to reflect fee credits ^[3]	\$4,745,917

Adjusted Ending Balance, June 30, 2018 **\$28,153,557**

[1] Professional Services are for processing and auditing infrastructure reimbursement binders for roadway infrastructure in the Elk Grove Roadway Fee Program

[2] Impact Fee Administration is primarily for two sources of expenditures: Public Works project management and cost allocation

[3] Ending balance adjusted to reflect 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 5)

Continued from previous page

<u>Planned Projects for Fiscal Year 2018/19</u>	<u>Amount</u>	<u>% Fee Funded in FY19</u>
Bradshaw/Sheldon Intersection Improvements PT0137	\$3,898,963	72%
Sheldon/Waterman Intersection Improvements PT0138	\$801,185	98%
Waterman Rd Rehabilitation and Bike Lanes WPR010	\$275,440	9%
Arterial Rd. Rehab WPR014	\$275,000	27%
EG - Florin Rd. at W. Camden Dr. Sidewalk Infill WAC024	\$42,862	64%
Bike/Ped Master Plan Update WAM006	\$170,000	68%
ITS Phase IV WTC001	\$185	<1%
Bond Rd. Median Elk Crest and Emerald Crest Dr. WTC015	\$1,004,358	40%
Laguna Crk Trail/Bruceville Rd. Improvements WTL019	\$131,913	10%
Laguna Creek Open Space Trail WTL022	\$352,729	13%
New Growth Review WTP005	\$96,061	100%
Transportation Minor Improvements WTR000	\$100,000	67%
Grant Line Widening WTR002	\$1,374,220	29%
Whitelock Project Study Report WTR009	\$5,033,454	100%
Grant Line Rd. Widening Phase 3 WTR010	\$100,000	100%
Bruceville & Poppy Ridge Rd./Quail WTR011	\$302,692	64%
Kammerer Rd. 4 Lane extension Lent Ranch WTR014	\$3,100,000	15%
Kammerer Rd. Widening WTR017	\$3,400,000	100%
Big Horn Blvd. - Los Rios College To Bilby Rd. WTR026	\$1,948,109	28%
SEPA Roadway ROW Acquisition WTR027	\$2,186,997	32%
Grant Line / Sheldon Area Feasibility Study WTR028	\$449,132	100%
Bilby Rd. from Bruceville Rd. to Shed C Channel WTR029	\$2,554,624	35%
Grant Line Rd. Crossing Landscaping WTR030	\$903,327	100%
Grant Line Rd. Improvements Phase I WTR034	\$873,000	100%
Sheldon to Waterman Signalization WTR047	\$60,000	100%
Sheldon to Waterman WTR054	\$50,000	100%
Interchange ROW Transfer WTRA04	\$126,307	100%
Total Planned Projects for FY 2017/18	\$29,610,558	

Note: Total planned projects for FY 2018/19 reflects projected budgeted obligations including budget + encumbrances carried over from the prior year

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

<u>Description</u>	<u>FY 2013/14</u>	<u>FY 2014/15</u>	<u>FY 2015/16</u>	<u>FY 2016/17</u>	<u>FY2017/18</u>
Revenues					
Program Fees collected	\$ 3,354,417	\$ 4,243,629	\$ 4,856,502	\$ 2,664,579	\$ 8,200,778
Miscellaneous Reimbursement	\$ 397,949	\$ 184,983	\$ 199,485	\$ 933,452	\$ 689,784
Fee Credit Reimbursement	\$ -	\$ -	\$ -	\$ 2,618,688	\$ -
Interest earned/Mkt. Gain/Loss	\$ 327,817	\$ 367,335	\$ 748,170	\$ (21,992)	\$ 71,329
Other revenue	\$ 265,984	\$ -	\$ 700,466	\$ 549,798	\$ -
Total Revenues	\$4,346,167	\$4,795,947	\$6,504,623	\$ 6,744,524	\$ 8,961,890
Expenditures					
Developer Fee Reimbursement	\$ 1,211,995	\$ 2,303,529	\$ 1,574,845	\$ (35,500)	\$ 208,175
Impact Fee Administration	\$ 536,569	\$ 3,812,581	\$ 958,824	\$ 622,350	\$ 926,601
AB1600 Expenditures	\$ 5,478,253 [1]	\$ (1,597,942)	\$ 5,363,334	\$ 6,944,324	\$ 3,842,129
Total Expenditures	\$ 7,226,817	\$ 4,518,168	\$ 7,897,003	\$ 7,531,174	\$ 4,976,905
Revenue Less Expenditures	\$ (2,880,650)	\$ 277,779	\$ (1,392,380)	\$ (786,650)	\$ 3,984,985
Fund Balance, Beginning of Year	\$ 24,204,555	\$ 21,323,905	\$ 21,601,684	\$ 20,209,304	\$ 19,422,655
Fund Balance, End of Year	\$ 21,323,905	\$ 21,601,684	\$ 20,209,304	\$ 19,422,655	\$ 23,407,640
Adjustment for Loan Receivables and Fee Credits	\$ 12,329,385	\$ 11,492,035	\$ 11,122,608	\$ 5,390,224	\$ 4,745,917
Adjusted Available Fund Balance	\$ 33,653,290	\$ 33,093,719	\$ 31,331,912	\$ 24,812,879	\$ 28,153,557

[1] Note: Negative expense for reclassification of expenditures to Fund 302 (federal grants) to cover expenses for a project that occurred prior to FY2014-15. As a result, the City transferred qualified expenditures from Fund 328 (Roadway) to Fund 302 (Federal Grants). The related revenue was recorded to fund 302 to offset the transferred expenses upon receipt of state grant funds.

Capital Improvement Projects

<u>FY 2017-2018 Projects</u>	<u>Project Amount</u>	<u>Percent Funded by Impact Fees</u>	<u>Impact Fee Expenditures</u>	<u>Non-Impact Fee Expenditures</u>
Professional Services	\$ 123,425	100%	\$ 123,425	-
Capital Southeast JPA Membership	\$ 35,000	100%	\$ 35,000	-
Bradshaw/Sheldon Improvements PT0137	\$ 3,548,816	63%	\$ 2,247,934	\$ 1,300,882
Sheldon/Waterman Intersection Improvements PT0138	\$ 104,048	100%	\$ 104,048	-
Grantline Blvd. Widening PT034A	\$ 227	100%	\$ 227	-
Florin-W Camden WAC024	\$ 705	50%	\$ 353	\$ 353
Waterman Rd Rehabilitation and Bike Lanes WPR010	\$ 403,167	52%	\$ 210,599	\$ 192,568
ITS Phase IV WTC001	\$ 2,614,178	8%	\$ 217,412	\$ 2,396,765
Bond Media/E. Stock Blvd WTC015	\$ 90,014	67%	\$ 60,014	\$ 30,000
Lower Laguna WTL022	\$ 246,557	26%	\$ 63,383	\$ 183,174
New Growth Review WTP005	\$ 3,939	100%	\$ 3,939	-
Grant Line Rd Widening WTR002	\$ 351,438	9%	\$ 32,160	\$ 319,278
Whitelock Project Study Report WTR009	\$ 9,904	100%	\$ 9,904	-
Bruceville & Poppy Ridge Road at Quail Rd. WTR011	\$ 29,734	50%	\$ 14,808	\$ 14,926
Big Horn - Los Rios WTR026	\$ 2,870,262	7%	\$ 214,794	\$ 2,655,468
SEPA Roadway ROW Acquisition WTR027	\$ 264,244	29%	\$ 76,837	\$ 187,407
Grant Line/Sheldon Area Feasibility WTR028	\$ 43,351	100%	\$ 43,351	-
Bilby/Bruceville Rd. Shed C Channel WTR029	\$ 5,859,267	6%	\$ 380,787	\$ 5,478,480
General Plan Traffic Study WTR033	\$ 2,461	100%	\$ 2,461	-
Interchange Right of Way Transfer WTRA04	\$ 693	100%	\$ 693	-
Impact Fee Administration	\$ 926,601	100%	\$ 926,601	-
Developer Fee Reimbursement	\$ 208,175	100%	\$ 208,175	-
Total	\$ 17,736,207		\$ 4,976,905	

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

Continued from previous page

FY 2016-2017 Projects	Project Amount	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
Bond/Bader Intersection Improvements PT0134	\$ 3,995	100%	\$ 3,995	\$ -
Bradshaw/Sheldon Improvements PT0137	\$ 696,236	47%	\$ 330,256	\$ 365,980
Sheldon/Waterman Intersection Improvements PT0138	\$ 2,307,893	88%	\$ 2,029,876	\$ 278,017
Grantline Blvd. Widening/Bradshaw PT034A	\$ 38,603	100%	\$ 38,603	\$ -
EG-Florin @ Camden Sidewalk WAC009	\$ 5,423	33%	\$ 1,793	\$ 3,631
Florin/W. Camden WAC024	\$ 26,473	52%	\$ 13,687	\$ 12,786
Surplus Property WMI004	\$ 3,797	100%	\$ 3,797	\$ -
Waterman Rehab/Bike - Bond to Sheldon WPR010	\$ 261,571	11%	\$ 30,022	\$ 231,549
ITS Phase IV WTC001	\$ 103,425	73%	\$ 75,120	\$ 28,305
Bond Median/E. Stockton Blvd. WTC015	\$ 24,628	100%	\$ 24,628	\$ 0
Lower Laguna WTL022	\$ 63,470	8%	\$ 5,006	\$ 58,464
Grant Line Rd. Widening WTR002	\$ 115,200	3%	\$ 3,894	\$ 111,306
Whitlock Project Study Report WTR009	\$ 87,266	100%	\$ 87,266	\$ (0)
Kammerer Rd Extension/Widening Enviro WTR015	\$ 741,788	0%	\$ 799	\$ 740,989
Big Horn - Los Rios WTR026	\$ 1,954,117	42%	\$ 827,236	\$ 1,126,881
SEPA Roadway ROW Acquisition WTR027	\$ 2,125,876	100%	\$ 2,121,204	\$ 4,672
Grant Line/Sheldon Area Feasibility WTR028	\$ 164,966	100%	\$ 164,966	\$ -
Bilby/Bruceville Rd. Shed C Channel WTR029	\$ 1,329,551	78%	\$ 1,038,979	\$ 290,572
Grantline Xing Landscaping WTR030	\$ 31,673	100%	\$ 31,673	\$ -
PSR St. Rte. 99-EG Blvd. to Calvine WTR032 [1]	\$ 103,866	100%	\$ 103,866	\$ -
Interchange Right of Way Transfer WTRA04	\$ 7,659	100%	\$ 7,659	\$ -
Impact Fee Administration and Project Mgmt.	\$ 622,350	100%	\$ 622,350	\$ -
Developer Credit Removal and Surety Bond Recording	\$ (2,654,188)	1%	\$ (35,500)	\$ (2,618,688)
Total	\$ 8,165,638		\$ 7,531,174	\$ 634,464

Five Year Revenue Test Using First in First Out Met	FY 2013/14	FY 2014/15	FY 2015/16	FY 2016/17	FY2017/18
Available Revenue Current Year	\$ 4,346,167	\$ 4,795,947	\$ 6,504,623	\$ 6,744,524	\$ 8,961,890
Available Revenue Prior Fiscal Year (2-yr Old Funds)	\$ 2,642,273	\$ 4,346,167	\$ 4,795,947	\$ 6,504,623	\$ 6,744,524
Available Revenue Prior Fiscal Year (3-yr Old Funds)	\$ 4,891,430	\$ 2,642,273	\$ 4,346,167	\$ 4,795,947	\$ 6,504,623
Available Revenue Prior Fiscal Year (4-yr Old Funds)	\$ 2,648,165	\$ 4,891,430	\$ 2,642,273	\$ 4,346,167	\$ 4,795,947
Available Revenue Prior Fiscal Year (5-yr Old Funds)	\$ 14,175,074	\$ 2,648,165	\$ 4,891,430	\$ 2,421,617	\$ 1,146,572
Available Revenue Greater than five Prior Fiscal years	\$ 4,950,181	\$ 13,769,737	\$ 8,151,472	\$ -	\$ -
	\$ 33,653,290	\$ 33,093,719	\$ 31,331,912	\$ 24,812,879	\$ 28,153,557

Five Year Expenditure to Revenue Match	FY 2013/14	FY 2014/15	FY 2015/16	FY 2016/17	FY2017/18
Expense Allocation Current Year	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (2-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (3-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (4-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ 2,555,288
Expense Allocation Prior Fiscal Year (5-yr Old Funds)	\$ 7,226,817	\$ 4,518,168	\$ 7,897,003	\$ 7,531,174	\$ 2,421,617
Expense Allocation Greater than five Prior Fiscal years	\$ 7,226,817	\$ 4,518,168	\$ 7,897,003	\$ 7,531,174	\$ 4,976,905

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

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Adopted 2018-2023 Capital Improvement Program (CIP)						
	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY 2020/21</u>	<u>FY2021/22</u>	<u>FY2022/23</u>	
Bradshaw/Sheldon Intersection Improvements PT0137	\$ 3,898,963	\$ -	\$ -	\$ -	\$ -	\$ -
Sheldon/Waterman Intersection Improvements PT0138	\$ 801,185	\$ -	\$ -	\$ -	\$ -	\$ -
Waterman Rd Rehabilitation and Bike Lanes WPR010	\$ 275,440	\$ -	\$ -	\$ -	\$ -	\$ -
Arterial Rd. Rehab WPR014	\$ 275,000	\$ 745,000	\$ -	\$ -	\$ -	\$ -
EG Florin Rd./W. Camden Dr. Sidewalk Infill WAC024	\$ 42,862	\$ -	\$ -	\$ -	\$ -	\$ -
Bike/Ped Master Plan Update WAM006	\$ 170,000	\$ -	\$ -	\$ -	\$ -	\$ -
ITS Phase IV WTC001	\$ 185	\$ -	\$ -	\$ -	\$ -	\$ -
Bond Rd. Elk Crest Dr. and Emerald Crest Dr. WTC015	\$ 1,004,358	\$ -	\$ -	\$ -	\$ -	\$ -
Laguna Creek Trail and Bruceville Rd. SRTS WTL019	\$ 131,913	\$ 189,700	\$ -	\$ -	\$ -	\$ -
Laguna Creek Open Space Trail WTL022	\$ 352,729	\$ -	\$ -	\$ -	\$ -	\$ -
New Growth Review WTP005	\$ 96,061	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation Minor Improvements WTR000	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -
Grant Line Widening WTR002	\$ 1,374,220	\$ -	\$ -	\$ -	\$ -	\$ -
Whitlock Project Study Report WTR009	\$ 5,033,454	\$ -	\$ -	\$ -	\$ -	\$ -
Grant Line Rd. Widening Phase 3 WTR010	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -
Bruceville & Poppy Ridge Rd./Quail WTR011	\$ 302,692	\$ -	\$ -	\$ -	\$ -	\$ -
Kammerer Rd. 4 Lane extension Lent Ranch WTR014	\$ 3,100,000	\$ -	\$ 7,100,000	\$ -	\$ -	\$ -
Kammerer Rd. Widening WTR017	\$ 3,400,000	\$ -	\$ 5,400,000	\$ -	\$ -	\$ -
Big Horn Blvd. - Los Rios To Bilby Rd. WTR026	\$ 1,948,109	\$ -	\$ -	\$ -	\$ -	\$ -
SEPA Roadway ROW Acquisition WTR027	\$ 2,186,997	\$ -	\$ -	\$ -	\$ -	\$ -
Grant Line / Sheldon Area Feasibility Study WTR028	\$ 449,132	\$ -	\$ -	\$ -	\$ -	\$ -
Bilby Rd. from Bruceville Rd. to Shed C WTR029	\$ 2,554,624	\$ -	\$ -	\$ -	\$ -	\$ -
Grant Line Rd. Crossing Landscaping WTR030	\$ 903,327	\$ -	\$ -	\$ -	\$ -	\$ -
Grant Line Road Improvements Phase I WTR034	\$ 873,000	\$ -	\$ 2,233,000	\$ -	\$ -	\$ -
Sheldon to Waterman Signalization WTR047	\$ 60,000	\$ 415,000	\$ -	\$ -	\$ -	\$ -
Sheldon to Waterman WTR054	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -
Interchange Right of Way WTRA04	\$ 126,307	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 29,610,558	\$ 1,349,700	\$ 14,733,000	\$ -	\$ -	\$ -

Roadway Fee Program Fee Schedule for First Half of FY 2017/18 (July 1, 2017 through December 31, 2017)

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)	\$8,408	\$7,059	\$6,154	\$4,355	\$8,218	per unit
Single Family Age-Restricted	\$3,259	\$2,796	\$2,585	\$2,043	\$3,203	per unit
Single Family TOD	\$7,569	\$6,353	\$5,540	\$3,921	\$7,396	per unit
Multifamily	\$5,842	\$4,779	\$4,288	\$3,047	\$5,713	per unit
Multifamily Age-Restricted	\$3,247	\$2,783	\$2,573	\$2,032	\$3,190	per unit
Multifamily TOD	\$4,381	\$3,581	\$3,216	\$2,283	\$4,286	per unit
COMMERCIAL						
General Commercial	\$7.61	\$5.50	\$5.28	\$2.40	\$7.40	per building sqft
General Commercial TOD*	\$7.19	\$5.17	\$4.97	\$2.25	\$6.99	per building sqft
Car Sales (new and used)	\$9.54	\$7.23	\$7.04	\$3.97	\$9.28	per building sqft
OFFICE						
Office	\$7.23	\$5.18	\$5.69	\$2.67	\$7.04	per building sqft
Office TOD	\$6.49	\$4.65	\$5.12	\$2.39	\$6.32	per building sqft
INDUSTRIAL						
	\$5.18	\$4.14	\$4.11	\$2.85	\$5.07	per building sqft
INSTITUTIONAL						
Church	\$5.09	\$4.25	\$3.70	\$2.65	\$4.99	per building sq. ft.
Day/Child Care (pre-school and adults too)	\$18.86	\$15.85	\$13.84	\$9.82	\$18.56	per building sq. ft.
Private School (K-12)	\$6.98	\$5.86	\$5.12	\$3.62	\$6.86	per building sq. ft.
MISCELLANEOUS						
Gas Station	\$ 10,168	\$ 7,860	\$ 7,643	\$ 4,548	\$ 9,967	per fueling station
Hotel/Motel	\$ 3,681	\$ 3,519	\$ 2,561	\$ 1,192	\$ 3,586	per room
Congregate Care Facility	\$ 0.72	\$ 0.61	\$ 0.53	\$ 0.38	\$ 0.71	per building sq. ft.
Health Club	\$ 5.01	\$ 4.19	\$ 3.68	\$ 2.60	\$ 4.93	per building sq. ft.
Library	\$ 3.48	\$ 2.93	\$ 2.54	\$ 1.78	\$ 3.41	per building sq. ft.

Roadway Fee Program Fee Schedule for January 1, 2018 through June 30, 2018

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)	\$ 9,465	\$ 7,947	\$ 6,927	\$ 4,902	\$ 9,252	per unit
Single Family Age-Restricted	\$ 3,669	\$ 3,147	\$ 2,911	\$ 2,300	\$ 3,606	per unit
Single Family TOD	\$ 8,521	\$ 7,152	\$ 6,237	\$ 4,414	\$ 8,327	per unit
Multifamily	\$ 6,577	\$ 5,380	\$ 4,827	\$ 3,430	\$ 6,431	per unit
Multifamily Age-Restricted	\$ 3,656	\$ 3,134	\$ 2,897	\$ 2,288	\$ 3,592	per unit
Multifamily TOD	\$ 4,932	\$ 4,031	\$ 3,621	\$ 2,571	\$ 4,825	per unit
COMMERCIAL						
General Commercial	\$ 8.57	\$ 6.19	\$ 5.95	\$ 2.70	\$ 8.33	per building sqft
General Commercial TOD*	\$ 8.10	\$ 5.82	\$ 5.60	\$ 2.54	\$ 7.87	per building sqft
Car Sales (new and used)	\$ 10.74	\$ 8.15	\$ 7.92	\$ 4.47	\$ 10.45	per building sqft
OFFICE						
Office	\$ 8.15	\$ 5.83	\$ 6.41	\$ 3.01	\$ 7.92	per building sqft
Office TOD	\$ 7.32	\$ 5.24	\$ 5.76	\$ 2.69	\$ 7.11	per building sqft
INDUSTRIAL						
	\$ 5.83	\$ 4.66	\$ 4.62	\$ 3.21	\$ 5.70	per building sqft
INSTITUTIONAL						
Church	\$ 5.72	\$ 4.79	\$ 4.16	\$ 2.98	\$ 5.62	per building sq. ft.
Day/Child Care (pre-school and adults too)	\$ 21.24	\$ 17.85	\$ 15.58	\$ 11.06	\$ 20.89	per building sq. ft.
Private School (K-12)	\$ 7.85	\$ 6.60	\$ 5.76	\$ 4.07	\$ 7.73	per building sq. ft.
MISCELLANEOUS						
Gas Station	\$ 11,447	\$ 8,849	\$ 8,604	\$ 5,120	\$ 11,220	per fueling station
Hotel/Motel	\$ 4,144	\$ 3,962	\$ 2,882	\$ 1,342	\$ 4,037	per room
Congregate Care Facility	\$ 0.81	\$ 0.68	\$ 0.61	\$ 0.43	\$ 0.80	per building sq. ft.
Health Club	\$ 5.64	\$ 4.72	\$ 4.14	\$ 2.93	\$ 5.55	per building sq. ft.
Library	\$ 3.92	\$ 3.30	\$ 2.86	\$ 2.00	\$ 3.84	per building sq. ft.

The January 1, 2018, rate increase over the 2017 rate was adjusted by 12.58%, pursuant to the 3Q 2017 Highway Construction Cost Index year-over-year increase published by the California Department of Transportation. The City utilizes a 3-year trailing average in order to smooth out fluctuations in price indices year-over-year.

CCSD Fire Fee Program Overview

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

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

Required Findings

1. The purpose of the fire fee program is to provide new development's share of funding for fire facilities as required at build out of the City.
2. The reasonable relationship between the fire fee and the purpose for which it is charged is demonstrated in the *Cosumnes Community Services District Nexus Study* dated January 10, 2007, effective August 23, 2010.
3. The sources and amounts of funding anticipated completing the fire facilities are in the *Cosumnes Community Services District Nexus Study* dated January 10, 2007, effective August 23, 2010. The source of funding existing development's share is primarily the CSD's General Fund.
4. The approximate dates for funding and constructing new facilities are shown in the CSD's *2018-2023 Capital Improvement Program*. The City's administrative expenditures are ongoing in the fee program and are included in the current City Budget.

Elk Grove Fire Fee Program (Fund 710)

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

	City		
City's Beginning Balance, July 1, 2017	\$138,301		
<u>Revenue</u>			
Fees collected by the City	\$1,945,491		
Interest earned/Mkt. Gain/Loss by the City	(\$9,428)		
Total Revenue	\$1,936,063		
<u>Disbursements</u>	<u>Amount</u>		<u>% Fee Funded in FY18</u>
Passed through to the Cosumnes CSD	\$1,339,906		100%
Total Expended Funds	\$1,339,906		
City's Ending Balance, June 30, 2018	\$734,458		
Adjustment to Ending Balance*	(\$734,458)		
Adjusted City's Ending Balance, June 30, 2018	\$0		

*Note: Adjustment to City's Ending Balance reflects final disbursement to CSD after June 30, 2018.

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

	CSD		
CSD's Beginning Balance, July 1, 2017	\$3,327,054		
<u>Revenue</u>			
Interest earned/Mkt. Gain/Loss	\$49,957		
Passed through from County of Sacramento	\$9,080		
Passed through to Cosumnes CSD	\$1,904,060		
Total Revenue	\$1,960,097		
<u>Disbursements</u>	<u>Amount</u>		<u>% Fee Funded in FY18</u>
Station 72 Debt Payment	\$302,772		100%

Station 73 Debt Payment	\$59,674	100%
Station 76 Debt Payment	\$73,185	100%
Fleet Maintenance Facility Debt Payment	\$377,366	38%
Training Ground Carport	\$2,706	38%
Total Expended Funds	\$815,703	
Ending Balance, June 30, 2018	\$4,471,448	
<u>Planned Cosumnes CSD Projects for 18/19</u>	<u>Amount</u>	<u>% Fee Funded</u>
Station 72 Debt Payment	\$302,772	100%
Station 73 Debt Payment	\$59,674	100%
Station 76 Debt Payment	\$73,185	100%
Fleet Maintenance Facility Debt Payment	\$377,366	33%
Total CSD Projects Planned in FY 18/19	\$812,997	

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

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

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

Beginning Balance, July 1, 2017	\$85,863	
Fees collected by the City	\$29,737	
Interest earned/Mkt. Gain/Loss	\$173	
Total	\$29,910	
<u>Disbursements</u>	<u>Amount</u>	<u>% Fee Funded in FY18</u>
Impact Fee Administration	\$6,827	28%
Total	\$6,827	
Ending Balance, June 30, 2018	\$108,946	
<u>Planned Projects for Fiscal Year 2018/19</u>	<u>Amount</u>	<u>% Fee Funded in FY19</u>

Impact Fee Administration

\$6,117

28%

City of Elk Grove
FUND: 329 sub-account 02-03 CSD Fire Fee Admin
Statement of Revenues and Expenditures and Changes in Fund Balance for Last Five Fiscal Years

<u>Description</u>	<u>FY 2013/14</u>	<u>FY 2014/15</u>	<u>FY 2015/16</u>	<u>FY 2016/17</u>	<u>FY2017/18</u>
Revenues					
Fees collected by the City	\$ 9,596	\$ 17,091	\$ 20,993	\$ 9,304	\$ 29,737
Interest earned/Mkt. Gain/Loss	\$ 198	\$ 485	\$ 865	\$ 328	\$ 173
Total Revenues	\$ 9,794	\$ 17,576	\$ 21,858	\$ 9,632	\$ 29,910
Expenditures					
Impact Fee Administration	\$ 3,367	\$ 4,699	\$ 8,492	\$ 6,295	\$ 6,827
Total Expenditures	\$ 3,367	\$ 4,699	\$ 8,492	\$ 6,295	\$ 6,827
Revenue Less Expenditures	\$ 6,427	\$ 12,877	\$ 13,366	\$ 3,337	\$ 23,083
Fund Balance, Beginning of Year	\$ 49,856	\$ 56,283	\$ 69,160	\$ 82,526	\$ 85,863
Fund Balance, End of Year	\$ 56,283	\$ 69,160	\$ 82,526	\$ 85,863	\$ 108,946
Assigned Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted Available Fund Balance	\$ 56,283	\$ 69,160	\$ 82,526	\$ 85,863	\$ 108,946

Capital Improvement Projects

<u>FY 2017-2018 Projects</u>	<u>Project Amount Expended</u>	<u>Percent Funded by Impact Fees</u>	<u>Impact Fee Expenditures</u>	<u>Non-Impact Fee Expenditures</u>
Impact Fee Administration	\$ 6,827	100%	\$ 6,827	\$ -

<u>FY 2016-2017 Projects</u>	<u>Project Amount Expended</u>	<u>Percent Funded by Impact Fees</u>	<u>Impact Fee Expenditures</u>	<u>Non-Impact Fee Expenditures</u>
Impact Fee Administration	\$ 6,295	100%	\$ 6,295	\$ -

Five Year Revenue Test Using First in First Out Method

	<u>FY 2013/14</u>	<u>FY 2014/15</u>	<u>FY 2015/16</u>	<u>FY 2016/17</u>	<u>FY2017/18</u>
Available Revenue Current Year	\$ 9,794	\$ 17,576	\$ 21,858	\$ 9,632	\$ 29,910
Available Revenue Prior Fiscal Year (2-yr Old Funds)	\$ 10,919	\$ 9,794	\$ 17,576	\$ 21,858	\$ 9,632
Available Revenue Prior Fiscal Year (3-yr Old Funds)	\$ 12,012	\$ 10,919	\$ 9,794	\$ 17,576	\$ 21,858
Available Revenue Prior Fiscal Year (4-yr Old Funds)	\$ 12,720	\$ 12,012	\$ 10,919	\$ 9,794	\$ 17,576
Available Revenue Prior Fiscal Year (5-yr Old Funds)	\$ 10,588	\$ 12,720	\$ 12,012	\$ 10,919	\$ 9,794
Available Revenue Greater than five Prior Fiscal years	\$ 250	\$ 6,139	\$ 10,367	\$ 16,084	\$ 20,175
Total Revenue Available	\$ 56,283	\$ 69,160	\$ 82,526	\$ 85,863	\$ 108,946

Five Year Expenditure to Revenue Match

	<u>FY 2013/14</u>	<u>FY 2014/15</u>	<u>FY 2015/16</u>	<u>FY 2016/17</u>	<u>FY2017/18</u>
Expense Allocation Current Year	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (2-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (3-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (4-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (5-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Greater than five Prior Fiscal years	\$ 3,367	\$ 4,699	\$ 8,492	\$ 6,295	\$ 6,827
Total Annual Expenditures	\$ 3,367	\$ 4,699	\$ 8,492	\$ 6,295	\$ 6,827

Elk Grove Fire Fee Program Fee Schedule for First Half of FY 2017/18 (from July 1, 2017 through December 31, 2017)

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)	\$1,941	\$1,895	\$1,805	\$1,873	\$1,780	per unit
Multi-Family (3 or more units)	\$1,277	\$1,264	\$1,238	\$1,258	\$1,231	per unit
Age-Restricted (single family and multi-family)	\$1,028	N/A	N/A	N/A	N/A	per unit
NON-RESIDENTIAL						
Commercial/Office	\$1.64	\$1.61	\$1.58	\$1.60	\$1.56	per building sqft
Industrial	\$0.54	\$0.53	\$0.49	\$0.51	\$0.49	per building sqft

Elk Grove Fire Fee Program Fee Schedule for Second Half of FY 2017/18 (from January 1, 2018 through June 30, 2018)

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)	\$2,043	\$1,995	\$1,900	\$1,972	\$1,874	per unit
Multi-Family (3 or more units)	\$1,344	\$1,331	\$1,304	\$1,324	\$1,296	per unit
Age-Restricted (single family and multi-family)	\$1,082	N/A	N/A	N/A	N/A	per unit
NON-RESIDENTIAL						
Commercial/Office	\$1.72	\$1.69	\$1.66	\$1.68	\$1.64	per building sqft
Industrial	\$0.56	\$0.55	\$0.51	\$0.53	\$0.51	per building sqft

January 1, 2018, rate increase was 5.29%, per the combined average of the October 2016 to October 2017 Engineering News Record – Construction Cost Index (ENR-CCI) San Francisco index and the ENR-CCI “20-City” Index.

Measure A Transportation Mitigation Fee Program Overview

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

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

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

Required Findings

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

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

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

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

City's Beginning Balance, July 1, 2017	\$180,954	
<u>Revenue</u>		
Fees collected	\$2,211,063	
Interest earned/Mkt. Gain/Loss	\$0	
Total Revenue	\$2,211,063	
 <u>Disbursements</u>		
Passed through to the STA	\$2,330,656	<u>% Fee</u> <u>Funded in</u>
Total Expended Funds	\$2,330,656	FY18 100%
City's Ending Balance, June 30, 2018	\$61,361	
Adjustment to Ending Balance*	(\$61,361)	
Adjusted City's Ending Balance, June 30, 2018	\$0	

*Note: Adjustment to City's Ending Balance reflects final disbursement to STA after June 30, 2018.

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, 2017	\$32,844
Fees collected by the City	\$36,384
Interest earned/Mkt. Gain/Loss	\$211
Total	<u>\$36,595</u>

<u>Disbursements</u>	<u>Amount</u>	<u>% Fee Funded in</u>
		<u>FY18</u>
Impact Fee Administration	\$8,353	35%
Total	<u>\$8,353</u>	

Ending Balance, June 30, 2018 \$61,085

<u>Planned Projects for Fiscal Year 2018/19</u>	<u>Amount</u>	<u>% Fee Funded in</u>
		<u>FY19</u>
Impact Fee Administration	\$7,484	35%

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

<u>Description</u>	<u>FY 2013/14</u>	<u>FY 2014/15</u>	<u>FY 2015/16</u>	<u>FY 2016/17</u>	<u>FY2017/18</u>
Revenues					
Fees collected by the City	\$ 7,388	\$ 17,044	\$ 19,163	\$ 7,950	\$ 36,384
Interest earned/Mkt. Gain/Loss	\$ 152	\$ 484	\$ 790	\$ 280	\$ 211
Total Revenues	\$ 7,540	\$ 17,528	\$ 19,953	\$ 8,230	\$ 36,595

Expenditures					
Impact Fee Administration	\$ 2,591	\$ 4,686	\$ 7,752	\$ 5,378	\$ 8,353
Total Expenditures	\$ 2,591	\$ 4,686	\$ 7,752	\$ 5,378	\$ 8,353

Revenue Less Expenditures	\$ 4,949	\$ 12,842	\$ 12,201	\$ 2,852	\$ 28,242
Fund Balance, Beginning of Year	\$ -	\$ 4,949	\$ 17,791	\$ 29,992	\$ 32,844
Fund Balance, End of Year	\$ 4,949	\$ 17,791	\$ 29,992	\$ 32,844	\$ 61,085
Assigned Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted Available Fund Balance	\$ 4,949	\$ 17,791	\$ 29,992	\$ 32,844	\$ 61,085

Capital Improvement Projects

	Project Amount Expended	Percent Funded by	
		Impact Fees	Non-Impact Fee Expenditures
<u>FY 2017-2018 Projects</u>			
Impact Fee Administration	\$ 8,353	100%	\$ -

	Project Amount Expended	Percent Funded by	
		Impact Fees	Non-Impact Fee Expenditures
<u>FY 2016-2017 Projects</u>			
Impact Fee Administration	\$ 5,378	100%	\$ -

Five Year Revenue Test Using First in First Out Method

	<u>FY 2013/14</u>	<u>FY 2014/15</u>	<u>FY 2015/16</u>	<u>FY 2016/17</u>	<u>FY2017/18</u>
Available Revenue Current Year	\$ 7,540	\$ 17,528	\$ 19,953	\$ 8,230	\$ 36,595
Available Revenue Prior Fiscal Year (2-yr Old Funds)	\$ -	\$ 263	\$ 10,039	\$ 24,614	\$ 8,230
Available Revenue Prior Fiscal Year (3-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ 16,260
Available Revenue Prior Fiscal Year (4-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Available Revenue Prior Fiscal Year (5-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Available Revenue Greater than five Prior Fiscal years	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue Available	\$ 4,949	\$ 17,791	\$ 29,992	\$ 32,844	\$ 61,085

Five Year Expenditure to Revenue Match

	<u>FY 2013/14</u>	<u>FY 2014/15</u>	<u>FY 2015/16</u>	<u>FY 2016/17</u>	<u>FY2017/18</u>
Expense Allocation Current Year	\$ 2,591	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (2-yr Old Funds)	\$ -	\$ 4,686	\$ 7,489	\$ -	\$ -
Expense Allocation Prior Fiscal Year (3-yr Old Funds)	\$ -	\$ -	\$ 263	\$ 5,378	\$ 8,353
Expense Allocation Prior Fiscal Year (4-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (5-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Greater than five Prior Fiscal year:	\$ -	\$ -	\$ -	\$ -	\$ -
Total Annual Expenditures	\$ 2,591	\$ 4,686	\$ 7,752	\$ 5,378	\$ 8,353

MEASURE A TRANSPORTATION MITIGATION IMPACT FEE SCHEDULE FY17/18

Land Use Category	Total Transportation Fee	
RESIDENTIAL		
Single-Family (1-2 units-includes duplexes)	\$ 1,242.00	/ unit
Multifamily (3 or more units)	\$ 993.00	/ unit
Age-Restricted Single-Family	\$ 869.00	/ unit
Age-Restricted Multifamily	\$ 745.00	/ unit
NONRESIDENTIAL		
Office	\$ 1.49	/ bldg sq. ft.
Retail	\$ 1.87	/ bldg sq. ft.
Industrial	\$ 0.99	/ bldg sq. ft.
Hotel/Motel	\$ 720.00	/ room
Extended Stay Hotel/Motel	\$ 640.00	/ room
Golf Course	\$ 1,034.00	/ acre
Movie Theater	\$ 2,364.00	/ screen
Religious Center	\$ 1.15	/ bldg sq. ft.
Hospital	\$ 2.08	/ bldg sq. ft.
Service Station	\$ 1,616.00	/ fueling pump
Supermarket	\$ 1.87	/ bldg sq. ft.
Warehouse/Self Storage	\$ 0.32	/ bldg sq. ft.
Assisted Living	\$ 358.00	/ bed
Congregate Care	\$ 263.00	/ unit
Child Day Care	\$ 571.00	/ student
Private School (K-12)	\$ 323.00	/ student
Auto Repair/Body Shop	\$ 1.87	/ bldg sq. ft.
Gym/Fitness Center	\$ 1.87	/ bldg sq. ft.
Drive-through Car Wash	\$ 1.87	/ bldg sq. ft.
	Average weekday trip generation rate	
	X	
All Other	Normalized cost per trip (\$128)	
	Plus 2% admin Fee	

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

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

Voluntary I-5 Subregional Corridor Mitigation Fee Program Overview

The Voluntary I-5 Subregional Corridor Mitigation Fee Program was first adopted by the City Council on September 13, 2017, along with the cities of Sacramento and West Sacramento, the State Department of Transportation (“CalTrans”) and the Sacramento Area Council of Government (SACOG). The Nexus Study for the fee program identified the need for various regional transportation projects, including highway interchanges, traffic flow improvements, and light rail expansion. These improvements were also identified by CalTrans as necessary to the I-5 and Highway 99 corridors in order to accommodate future development within the region and its share of the total year 2036 delay on the State Highway System. The Nexus Study, using 2015 dollars, identified more than \$1.5 billion in needed transportation improvements region-wide, of which \$1.3 billion was unfunded before the I-5 Subregional Corridor Mitigation Fee Program. At adoption, the final amount to be funded by new development in the cities of West Sacramento, Sacramento, and Elk Grove, was \$135 million (10%), with Elk Grove’s proportional share being \$42 million (31%). Funding for the existing deficiencies is proposed to come from future voter approved tax measures and other local, state, and federal funding sources.

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

Required Findings

1. The purpose of the Voluntary I-5 Subregional Corridor Mitigation fee program is to provide new development’s share of funding for regional transportation improvements as required to mitigate its share of the total year 2036 delay on the State Highway System.
2. The reasonable relationship between the Voluntary I-5 Subregional Corridor Mitigation fee program and the purpose for which it is charged is demonstrated in the I-5 Subregional Corridor Mitigation Program *Nexus Study* dated January 2016, effective November 27, 2017.
3. The sources and amounts of funding anticipated necessary to complete the improvements are in the Voluntary I-5 Subregional Corridor Mitigation Program *Nexus Study* dated January 2016, effective November 27, 2017. The sources of funding proposed for existing development’s share is future voter approved tax measures and other local, state, and federal funding.
4. The approximate date for funding and constructing some new facilities is shown in the Sacramento Area Council of Governments (SACOG) Metropolitan Transportation Plan/Sustainable Community Strategy (MTP/SCS). The City’s administrative expenditures are ongoing in the fee program and are included in the current City Budget. No activity or payment of the Voluntary I-5 Subregional Corridor Mitigation Fee has occurred as of June 30, 2018.

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

City's Beginning Balance, July 1, 2017	\$0	
<u>Revenue</u>		
Fees collected	\$0	
Interest earned/Mkt. Gain/Loss	\$0	
Total Revenue	\$0	
<u>Disbursements</u>	<u>Amount</u>	<u>% Fee Funded in FY18</u>
None	\$0	100%
Total Expended Funds	\$0	
City's Ending Balance, June 30, 2018	\$0	

City of Elk Grove
FUND: 365 - I-5 Subregional Corridor Mitigation Fee
Statement of Revenues and Expenditures and Changes in Fund Balance for Last Five Fiscal Years

<u>Description</u>	<u>FY 2013/14</u>	<u>FY 2014/15</u>	<u>FY 2015/16</u>	<u>FY 2016/17</u>	<u>FY2017/18</u>
Revenues					
Fees collected	\$ -	\$ -	\$ -	\$ -	\$ -
Interest earned/Mkt. Gain/Loss	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures					
Impact Fee Administration	\$ -	\$ -	\$ -	\$ -	\$ -
AB1600 Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue Less Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance, Beginning of Year	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	\$ -
Assigned Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted Available Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvement Projects

	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
FY 2017-2018 Projects				
Impact Fee Administration	\$ -	100%	\$ -	\$ -
Total	\$ -		\$ -	\$ -
FY 2016-2017 Projects				
None	\$ -	100%	\$ -	\$ -
Total	\$ -		\$ -	\$ -

Five Year Revenue Test Using First in First Out Method

	<u>FY 2013/14</u>	<u>FY 2014/15</u>	<u>FY 2015/16</u>	<u>FY 2016/17</u>	<u>FY2017/18</u>
Available Revenue Current Year	\$ -	\$ -	\$ -	\$ -	\$ -
Available Revenue Prior Fiscal Year (2-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Available Revenue Prior Fiscal Year (3-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Available Revenue Prior Fiscal Year (4-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Available Revenue Prior Fiscal Year (5-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Available Revenue Greater than five Prior Fiscal years	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue Available	\$ -	\$ -	\$ -	\$ -	\$ -

Five Year Expenditure to Revenue Match

	<u>FY 2013/14</u>	<u>FY 2014/15</u>	<u>FY 2015/16</u>	<u>FY 2016/17</u>	<u>FY2017/18</u>
Expense Allocation Current Year	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (2-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (3-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (4-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (5-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Greater than five Prior Fiscal years	\$ -	\$ -	\$ -	\$ -	\$ -
Total Annual Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -

Adopted 2018-2023 Capital Improvement Program (CIP)

	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY 2020/21</u>	<u>FY2021/22</u>	<u>FY2022/23</u>
None	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -

City of Elk Grove (District 4)						
I-5 Subregional Corridor Mitigation Program (with Cost per DUE = \$2,821)						
Land Uses		Units	DUE Rate	Base Fee	Admin (3%)	Total
Residential	Single-Family (1-2 units)	DU	1.00	\$ 2,821	\$ 85	\$ 2,906
	Single-Family Age Restricted		0.39	\$ 1,100	\$ 33	\$ 1,133
	Single Family TOD		0.90	\$ 2,539	\$ 76	\$ 2,615
	Multi-Family		0.62	\$ 1,749	\$ 52	\$ 1,801
	Multi-Family Age Restricted		0.32	\$ 903	\$ 27	\$ 930
	Multi-Family TOD		0.46	\$ 1,298	\$ 39	\$ 1,337
Commercial	Commercial	1,000 Sq. Ft.	0.34	\$ 959	\$ 29	\$ 988
	Commercial TOD		0.32	\$ 903	\$ 27	\$ 930
	Car Sales		0.25	\$ 705	\$ 21	\$ 726
Office	Office		0.23	\$ 649	\$ 19	\$ 668
	Office TOD		0.21	\$ 592	\$ 18	\$ 610
Industrial	Industrial		0.16	\$ 451	\$ 14	\$ 465
Institutional	Assembly Use		0.02	\$ 56	\$ 2	\$ 58
	Day/Child Care		0.06	\$ 169	\$ 5	\$ 174
	Private School		0.02	\$ 56	\$ 2	\$ 58
Miscellaneous	Congregate Care Facility		Bed	0.03	\$ 85	\$ 3
	Health Club	1,000 Sq. Ft.	0.16	\$ 451	\$ 14	\$ 465
	Library		0.05	\$ 141	\$ 4	\$ 145
	Gas Station	Fuel Position	0.35	\$ 987	\$ 30	\$ 1,017
	Hotel/Motel	Room	0.09	\$ 254	\$ 8	\$ 262

Stonelake Park Fee Program Overview

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

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

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

Required Findings

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

Stonelake Park Fee (Fund 717)

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

Total Fee (adj. for inflation in 2017)		
Land Use	2017 Rates	2018 Rates
Single Family	\$3,082 per unit	\$3,245 per unit
Multi-Family	\$36,060 per acre	\$37,967 per acre
Comm./Office	\$7,706 per acre	\$8,113 per acre
Travel Comm.	\$9,246 per acre	\$9,736 per acre
Industrial	\$10,787 per acre	\$11,358 per acre

January 1, 2018, rate increase was 5.29%, per the combined average of the October 2016 to October 2017 Engineering News Record – Construction Cost Index (ENR-CCI) San Francisco index and the ENR-CCI “20-City” Index.

	City
City's Beginning Balance, July 1, 2017	\$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, 2018	\$0

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

	CSD	
CSD's Beginning Balance, July 1, 2017	\$3,096	
<u>Revenue</u>		
Interest earned/Mkt. Gain/Loss	\$26	
Total Revenue	\$26	
<u>Disbursements</u>		
Administration	\$0	100%
Total Expended Funds	\$0	
CSD's Ending Balance, June 30, 2018	\$3,122	
<u>Planned Projects for Fiscal Year 2018/19</u>		
There are no projects planned for FY 2018/19	\$0	100%

Lakeside and Laguna West Park Fee Program Overview

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

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

Required Findings

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

Lakeside Park Fee Program (Fund 704)

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

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

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

	<u>City</u>
City's Beginning Balance, July 1, 2017	\$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, 2018	 \$0

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

Laguna West Park Fee (Fund 715)

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

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

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

	City
City's Beginning Balance, July 1, 2017	\$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, 2018	 \$0

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

	CSD
CSD's Beginning Balance, July 1, 2017	\$126,849
 <u>Revenue</u>	
Interest earned/Mkt. Gain/Loss	\$2,201
Total Revenue	\$2,201
 <u>Disbursements</u>	
No disbursements during the fiscal year	\$0
Total Expended Funds	\$0
 CSD's Ending Balance, June 30, 2018	 \$129,050
 <u>Planned Elk Grove CSD Projects for 2018/19</u>	
There are no projects planned for FY 2018/19	\$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 2018-2023 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 2018)

Land Use	2017 Rates	2018 Rates
Single Family	\$3,297 per unit	\$3,471 per unit
Multi-Family	\$2,199 per unit	\$2,314 per unit
Age-Restricted	\$1,887 per unit	\$1,987 per unit
Commercial	\$0.25 per sqft	\$0.26 per sqft
Office	\$0.41 per sqft	\$0.43 per sqft
Industrial	\$0.11 per sqft	\$0.11 per sqft

January 1, 2018, rate increase was 5.29%, per the combined average of the October 2016 to October 2017 Engineering News Record – Construction Cost Index (ENR-CCI) San Francisco index and the ENR-CCI “20-City” Index.

Beginning Balance, July 1, 2017	\$7,753,598
Fees collected	\$668,748
Interest earned/Mkt. Gain/Loss	\$22,161
Miscellaneous Reimbursement	\$0
Total	\$690,908

<u>FY17/18 Disbursements</u>	<u>Amount</u>	<u>% Fee Funded in</u> <u>FY18</u>
Bartholomew Park CCSD Reimbursement	\$73,546	100%
Impact Fee Administration	\$89,534	100%
Total	\$163,080	

Ending Balance, June 30, 2018	\$8,281,426
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<u>Planned Projects for Fiscal Year 2018/19</u>	<u>Amount</u>	<u>% Fee Funded in</u> <u>FY19</u>
Civic Center Aquatics WCC002	\$2,800,000	28%
Civic Center Comm. Center WCC010	\$7,200,000	34%
Total	\$10,000,000	

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

<u>Description</u>	<u>FY 2013/14</u>	<u>FY 2014/15</u>	<u>FY 2015/16</u>	<u>FY 2016/17</u>	<u>FY2017/18</u>
Revenues					
Fees collected	\$ 951,177	\$ 1,422,526	\$ 1,813,222	\$ 541,402	\$ 668,748
Interest earned/Mkt. Gain/Loss	\$ 34,592	\$ 54,775	\$ 113,316	\$ 32,342	\$ 22,161
Miscellaneous Reimbursement	\$ -	\$ 453	\$ 12,133	\$ 170	\$ -
Total Revenues	\$ 985,769	\$ 1,477,754	\$ 1,938,671	\$ 573,914	\$ 690,908
Expenditures					
Impact Fee Administration	\$ 12,786	\$ 13,223	\$ 17,116	\$ 65,148	\$ 89,534
AB1600 Expenditures	\$ -	\$ 687,964	\$ 573,436	\$ 149,859	\$ 73,546
Total Expenditures	\$ 12,786	\$ 701,188	\$ 590,552	\$ 215,007	\$ 163,080
Revenue Less Expenditures	\$ 972,983	\$ 776,566	\$ 1,348,119	\$ 358,907	\$ 527,828
Fund Balance, Beginning of Year	\$ 4,297,022	\$ 5,270,005	\$ 6,046,571	\$ 7,394,690	\$ 7,753,598
Fund Balance, End of Year	\$ 5,270,005	\$ 6,046,571	\$ 7,394,690	\$ 7,753,598	\$ 8,281,426
Assigned Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted Available Fund Balance	\$ 5,270,005	\$ 6,046,571	\$ 7,394,690	\$ 7,753,598	\$ 8,281,426

Capital Improvement Projects

<u>FY 2017-2018 Projects</u>	<u>Project Amount Expended</u>	<u>Percent Funded by Impact Fees</u>	<u>Impact Fee Expenditures</u>	<u>Non-Impact Fee Expenditures</u>
Impact Fee Administration	\$ 89,534	100%	\$ 89,534	\$ -
Bartholomew Park CCSD Reimbursement	\$ 73,546	100%	\$ 73,546	\$ -
Total	\$ 163,080		\$ 163,080	

<u>FY 2016-2017 Projects</u>	<u>Project Amount Expended</u>	<u>Percent Funded by Impact Fees</u>	<u>Impact Fee Expenditures</u>	<u>Non-Impact Fee Expenditures</u>
Impact Fee Administration	\$ 65,148	100%	\$ 65,148	\$ -
Civic Center Veterans Hall & Parking WCC011	\$ 10,329	100%	\$ 10,329	\$ -
Civic Center Common Area WCC024	\$ 1,070,294	2%	\$ 19,529	\$ 1,050,765
Bartholomew Park CCSD Reimbursement	\$ 120,000	100%	\$ 120,000	\$ -
Total	\$ 1,265,772		\$ 215,007	

Five Year Revenue Test Using First in First Out Method

	<u>FY 2013/14</u>	<u>FY 2014/15</u>	<u>FY 2015/16</u>	<u>FY 2016/17</u>	<u>FY2017/18</u>
Available Revenue Current Year	\$ 985,769	\$ 1,477,754	\$ 1,938,671	\$ 573,914	\$ 690,908
Available Revenue Prior Fiscal Year (2-yr Old Funds)	\$ 793,587	\$ 985,769	\$ 1,477,754	\$ 1,938,671	\$ 573,914
Available Revenue Prior Fiscal Year (3-yr Old Funds)	\$ 659,767	\$ 793,587	\$ 985,769	\$ 1,477,754	\$ 1,938,671
Available Revenue Prior Fiscal Year (4-yr Old Funds)	\$ 964,607	\$ 659,767	\$ 793,587	\$ 985,769	\$ 1,477,754
Available Revenue Prior Fiscal Year (5-yr Old Funds)	\$ 654,395	\$ 964,607	\$ 659,767	\$ 793,587	\$ 985,769
Available Revenue Greater than five Prior Fiscal years	\$ 1,211,880	\$ 1,165,087	\$ 1,539,143	\$ 1,983,903	\$ 2,614,410
Total Revenue Available	\$ 5,270,005	\$ 6,046,571	\$ 7,394,690	\$ 7,753,598	\$ 8,281,426

Five Year Expenditure to Revenue Match

	<u>FY 2013/14</u>	<u>FY 2014/15</u>	<u>FY 2015/16</u>	<u>FY 2016/17</u>	<u>FY2017/18</u>
Expense Allocation Current Year	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (2-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (3-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (4-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (5-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Greater than five Prior Fiscal years	\$ 12,786	\$ 701,188	\$ 590,552	\$ 215,007	\$ 163,080
Total Annual Expenditures	\$ 12,786	\$ 701,188	\$ 590,552	\$ 215,007	\$ 163,080

Adopted 2018-2023 Capital Improvement Program (CIP)

	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY 2020/21</u>	<u>FY2021/22</u>	<u>FY2022/23</u>
Civic Center - Aquatics Center WCC002	\$ 2,800,000	\$ -	\$ -	\$ -	\$ -
Civic Center - Senior/Community Center WCC010	\$ 7,200,000	\$ -	\$ -	\$ -	\$ -
Total	\$ 10,000,000	\$ -	\$ -	\$ -	\$ -

East Franklin Fee Program Overview (four fee components)

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

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

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

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

Required Findings

1. The purpose of the park fee component of the East Franklin Fee Program is to provide new development's share of funding for park facilities as required at build-out of the East Franklin Specific Plan area.
2. The reasonable relationship between the park fee and the purpose for which it is charged is demonstrated in the *City of Elk Grove East Franklin Park Fee Update Nexus Study* dated April 4, 2005, effective March 23, 2005.
3. The sources and amounts of funding anticipated completing the park facilities are in the *City of Elk Grove East Franklin Park Fee Update Nexus Study* dated April 4, 2005, effective March 23, 2005 (shown in 2005 dollars). The sources of funding existing development's share are CSD in-lieu fees for park land, lighting and landscape district funds, and/or CSD other funding sources.
4. The approximate dates for funding and constructing new park facilities are currently outlined in the CSD's 2018-2023 Capital Improvement Program.

East Franklin Fee Program - Total of Four Components

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

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

	<u>City</u>	
City's Beginning Balance, July 1, 2017	\$197,900	
<u>Revenue</u>		
Fees collected by the City	\$442,020	
Interest earned/Mkt. Gain/Loss	(4,420)	
Total Revenue	\$437,600	
 <u>Disbursements</u>		
Passed through to the Cosumnes CSD	\$269,289	<u>% Fee Funded</u> in FY18
Total Expended Funds	\$269,289	100%
City's Ending Balance, June 30, 2018	\$366,211	
Adjustment to Ending Balance*	(\$366,211)	
Adjusted City's Ending Balance, June 30, 2018	\$0	

*Note: Adjustment to City's Ending Balance reflects final disbursement to CSD after June 30, 2018.

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, 2017	\$5,162,123	
<u>Revenue</u>		
Interest earned/Mkt. Gain/Loss	\$60,904	
Passed through to the Cosumnes CSD	\$439,014	
Total Revenue	\$499,918	
 <u>Disbursements</u>		
George Park Construction	\$1,832,159	<u>% Fee Funded</u>
Administration	\$51,621	100%
Total Expended Funds	\$1,883,780	
CSD's Ending Balance, June 30, 2018	\$3,778,261	
 <u>Planned Elk Grove CSD Projects for 2018/19</u>	 <u>Amount</u>	 <u>% Fee Funded</u>

Morse Park Community Center	<u>\$105,000</u>
Total Planned Projects for FY 2018/19	\$105,000

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

The 2005 Nexus Study identified the need for new landscape corridors. The estimated cost of these new facilities 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 completing the landscape corridors are in the *East Franklin Landscape Corridor and Supplemental Drainage Fee Program Nexus Study* dated April 7, 2005, effective June 27, 2005.
4. The approximate dates for funding and constructing new landscape corridor facilities are currently outlined in the City's 2018-2023 Capital Improvement Program.

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

Beginning Balance, July 1, 2017	\$7,280,985
Fees collected	\$0
Interest earned/Mkt. Gain/Loss	\$2,458
Miscellaneous Reimbursement	<u>\$0</u>
Total	\$2,458

<u>FY17/18 Disbursements</u>	<u>Amount</u>	<u>% Fee Funded in FY18</u>
Gilliam Dr Trial Connector PT0124	\$210,019	100%
Whitelock Pkwy - Shed B Planting WFL001	\$2,200	100%
SCWA Frontage Landscaping WFL003	\$4,702	100%

Shed A Channel Landscape WFL007	\$14,053	100%
Franklin Creek Ped Bridge Lighting WFL013	\$1,667	100%
Impact Fee Administration	<u>\$16,164</u>	100%
Total	\$248,804	
Ending Balance, June 30, 2018	\$7,034,639	

<u>Planned Projects for Fiscal Year 2018/19</u>	<u>Amount</u>	<u>% Fee Funded in</u> <u>FY19</u>
Whitelock Pkwy - Shed B Tree Planting WFL001	\$60,353	96%
SCWA Frontage Landscaping WFL003	\$597,250	100%
Drainage Shed A Channel Landscaping WFL007	<u>\$864,249</u>	100%
Total Planned Projects for FY 2018/19	\$1,521,852	

City of Elk Grove
FUND: 324 - E. Franklin Landscape Corridor Fee

Statement of Revenues and Expenditures and Changes in Fund Balance for Last Five Fiscal Years

<u>Description</u>	<u>FY 2013/14</u>	<u>FY 2014/15</u>	<u>FY 2015/16</u>	<u>FY 2016/17</u>	<u>FY2017/18</u>
Revenues					
Fees collected	\$ -	\$ -	\$ -	\$ -	\$ -
Interest earned/Mkt. Gain/Loss	\$ 72,938	\$ 100,075	\$ 114,642	\$ (69,835)	\$ 2,458
Miscellaneous Reimbursement	\$ 2,532	\$ 3,008	\$ 6,731	\$ 1,428	\$ -
Total Revenues	\$ 75,470	\$ 103,083	\$ 121,373	\$ (68,407)	\$ 2,458
Expenditures					
Impact Fee Administration	\$ 5,628	\$ 51,904	\$ 16,621	\$ 5,457	\$ 16,164
Interfund Loan Repayment	\$ -	\$ -	\$ 2,407,549	\$ -	\$ -
AB1600 Expenditures	\$ 106,877	\$ 130,288	\$ 1,115,552	\$ 134,053	\$ 232,641
Total Expenditures	\$ 112,504	\$ 182,192	\$ 3,539,723	\$ 139,510	\$ 248,804
Revenue Less Expenditures	\$ (37,034)	\$ (79,109)	\$ (3,418,350)	\$ (207,917)	\$ (246,346)
Fund Balance, Beginning of Year	\$ 11,023,395	\$ 10,986,361	\$ 10,907,252	\$ 7,488,902	\$ 7,280,985
Fund Balance, End of Year	\$ 10,986,361	\$ 10,907,252	\$ 7,488,902	\$ 7,280,985	\$ 7,034,639
Assigned Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Available Fund Balance	\$ 10,986,361	\$ 10,907,252	\$ 7,488,902	\$ 7,280,985	\$ 7,034,639

Capital Improvement Projects

<u>FY 2017-2018 Projects</u>	<u>Project</u>	<u>Percent</u>	<u>Impact Fee</u>	<u>Non-Impact Fee</u>
	<u>Amount</u>	<u>Funded by</u>	<u>Expenditures</u>	<u>Expenditures</u>
Gilliam Dr Trial Connector PT0124	\$ 210,019	100%	\$ 210,019	\$ -
Whitelock Pkwy Ch. B Planting WFL001	\$ 2,200	100%	\$ 2,200	\$ -
SCWA Frontage Landscaping WFL003	\$ 4,702	100%	\$ 4,702	\$ -
Shed A Channel Landscape WFL007	\$ 14,053	100%	\$ 14,053	\$ -
Franklin Creek Ped Bridge Lighting WFL013	\$ 1,667	100%	\$ 1,667	\$ -
Impact Fee Administration	\$ 16,164	100%	\$ 16,164	\$ -
Total	\$ 248,804	100%	\$ 248,804	\$ -
<u>FY 2016-2017 Projects</u>	<u>Amount</u>	<u>Funded by</u>	<u>Impact Fee</u>	<u>Non-Impact Fee</u>
	<u>Expended</u>	<u>Impact Fees</u>	<u>Expenditures</u>	<u>Expenditures</u>
Gilliam Dr Trial Connector PT0124	\$ 51,974	100%	\$ 51,974	\$ -
Whitelock Pkwy Ch. B Planting WFL001	\$ 16,894	54%	\$ 9,157	\$ 7,737
SCWA Frontage Landscaping WFL003	\$ 6,962	100%	\$ 6,962	\$ -
Franklin Creek Ped Bridge Lighting WFL013	\$ 62,363	100%	\$ 62,363	\$ -
Impact Fee Administration	\$ 9,053	100%	\$ 9,053	\$ -
Total	\$ 147,246	100%	\$ 139,509	\$ -

Five Year Revenue Test Using First in First Out Method

	<u>FY 2013/14</u>	<u>FY 2014/15</u>	<u>FY 2015/16</u>	<u>FY 2016/17</u>	<u>FY2017/18</u>
Available Revenue Current Year	\$ 75,470	\$ 103,083	\$ 121,373	\$ (68,407)	\$ 2,458
Available Revenue Prior Fiscal Year (2-yr Old Funds)	\$ 84,269	\$ 75,470	\$ 103,083	\$ 121,373	\$ (68,407)
Available Revenue Prior Fiscal Year (3-yr Old Funds)	\$ 58,955	\$ 84,269	\$ 75,470	\$ 103,083	\$ 121,373
Available Revenue Prior Fiscal Year (4-yr Old Funds)	\$ 135,338	\$ 58,955	\$ 84,269	\$ 75,470	\$ 103,083
Available Revenue Prior Fiscal Year (5-yr Old Funds)	\$ 271,726	\$ 135,338	\$ 58,955	\$ 84,269	\$ 75,470
Available Revenue Greater than five Prior Fiscal years	\$ 10,360,603	\$ 10,450,137	\$ 7,045,752	\$ 6,965,197	\$ 6,800,662
Total Revenue Available	\$ 10,986,361	\$ 10,907,252	\$ 7,488,902	\$ 7,280,985	\$ 7,034,639

Five Year Expenditure to Revenue Match

	<u>FY 2013/14</u>	<u>FY 2014/15</u>	<u>FY 2015/16</u>	<u>FY 2016/17</u>	<u>FY2017/18</u>
Expense Allocation Current Year	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (2-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (3-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (4-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (5-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Greater than five Prior Fiscal years	\$ 112,504	\$ 182,192	\$ 3,539,723	\$ 139,510	\$ 248,804
Total Annual Expenditures	\$ 112,504	\$ 182,192	\$ 3,539,723	\$ 139,510	\$ 248,804

Adopted 2018-2023 Capital Improvement Program (CIP)

	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY 2020/21</u>	<u>FY2021/22</u>	<u>FY2022/23</u>
Whitelock Pkwy - Shed B Planting WFL001	\$ 60,353	\$ 2,346,619	\$ -	\$ -	\$ -
SCWA Frontage Landscaping WFL003	\$ 597,250	\$ -	\$ -	\$ -	\$ -
Drainage Shed A WFL007	\$ 864,249	\$ -	\$ -	\$ -	\$ -
Willard Pkwy Landscaping WFL011	\$ -	\$ -	\$ -	\$ 123,000	\$ 1,189,000
Total	\$ 1,521,852	\$ 2,346,619	\$ -	\$ 123,000	\$ 1,189,000

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

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

Required Findings

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

Beginning Balance, July 1, 2017	\$251,304	
Fees collected	\$120,700	
Interest earned/Mkt. Gain/Loss	\$14,776	
Total	\$135,476	
<u>Disbursements</u>	<u>Amount</u>	<u>% Fee Funded in FY18</u>
Impact Fee Administration	\$6,038	100%
Total	\$6,038	
Ending Balance, June 30, 2018	\$380,742	
<u>Planned Projects for Fiscal Year 2018/19</u>	<u>Amount</u>	<u>% Fee Funded in FY19</u>
Impact Fee Administration	\$66,318	100%

City of Elk Grove
FUND: 326 - E. Franklin Admin Fee
Statement of Revenues and Expenditures and Changes in Fund Balance for Last Five Fiscal Years

<u>Description</u>	<u>FY 2013/14</u>	<u>FY 2014/15</u>	<u>FY 2015/16</u>	<u>FY 2016/17</u>	<u>FY2017/18</u>
Revenues					
Fees collected	\$ 16,358	\$ 9,364	\$ 2,472	\$ 9,393	\$ 120,700
Interest earned/Mkt. Gain/Loss	\$ 979	\$ 1,305	\$ 64,558	\$ 55,873	\$ 14,776
Other revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 17,337	\$ 10,669	\$ 67,030	\$ 65,266	\$ 135,476
Expenditures					
Impact Fee Administration	\$ 59	\$ 1,085	\$ 3,430	\$ 18,317	\$ 6,038
AB1600 Expenditures	\$ 15,696	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 15,755	\$ 1,085	\$ 3,430	\$ 18,317	\$ 6,038
Revenue Less Expenditures	\$ 1,582	\$ 9,584	\$ 63,600	\$ 46,949	\$ 129,439
Fund Balance, Beginning of Year	\$ 129,589	\$ 131,171	\$ 140,755	\$ 204,355	\$ 251,304
Fund Balance, End of Year	\$ 131,171	\$ 140,755	\$ 204,355	\$ 251,304	\$ 380,742
Assigned Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Available Fund Balance	\$ 131,171	\$ 140,755	\$ 204,355	\$ 251,304	\$ 380,742

Capital Improvement Projects

	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
FY 2017-2018 Projects				
Impact Fee Administration	\$ 6,038	100%	\$ 6,038	\$ -

	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
FY 2016-2017 Projects				
Impact Fee Administration	\$ 18,317	100%	\$ 18,317	\$ -

Five Year Revenue Test Using First in First Out Method

	<u>FY 2013/14</u>	<u>FY 2014/15</u>	<u>FY 2015/16</u>	<u>FY 2016/17</u>	<u>FY2017/18</u>
Available Revenue Current Year	\$ 17,337	\$ 10,669	\$ 67,030	\$ 65,266	\$ 135,476
Available Revenue Prior Fiscal Year (2-yr Old Funds)	\$ 28,157	\$ 17,337	\$ 10,669	\$ 67,030	\$ 65,266
Available Revenue Prior Fiscal Year (3-yr Old Funds)	\$ 10,892	\$ 28,157	\$ 17,337	\$ 10,669	\$ 67,030
Available Revenue Prior Fiscal Year (4-yr Old Funds)	\$ 4,244	\$ 10,892	\$ 28,157	\$ 17,337	\$ 10,669
Available Revenue Prior Fiscal Year (5-yr Old Funds)	\$ 7,028	\$ 4,244	\$ 10,892	\$ 28,157	\$ 17,337
Available Revenue Greater than five Prior Fiscal years	\$ 63,513	\$ 69,456	\$ 70,270	\$ 62,845	\$ 84,964
Total Revenue Available	\$ 131,171	\$ 140,755	\$ 204,355	\$ 251,304	\$ 380,742

Five Year Expenditure to Revenue Match

	<u>FY 2013/14</u>	<u>FY 2014/15</u>	<u>FY 2015/16</u>	<u>FY 2016/17</u>	<u>FY2017/18</u>
Expense Allocation Current Year	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (2-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (3-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (4-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (5-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Greater than five Prior Fiscal year	\$ 15,755	\$ 1,085	\$ 3,430	\$ 18,317	\$ 6,038
Total Annual Expenditures	\$ 15,755	\$ 1,085	\$ 3,430	\$ 18,317	\$ 6,038

East Franklin Park Facilities Fee Schedule for First Half of FY 2017/18 (July 1, 2017 through December 31, 2017)

Land Use Category	Base Fee 7070000-2060101 (Pass-through to CSD)	2% Adm. Fee 3260000-3250200 (City Retained)	Total Park Fee
RESIDENTIAL			
	<i>Per unit</i>	<i>Per unit</i>	<i>Per unit</i>
Single-Family (1-2 units-includes duplexes)	\$ 7,697	\$ 154	\$7,851
Multifamily (3 or more units)	\$ 5,132	\$ 103	\$5,235
Age-Restricted (single-family and multifamily)	\$ 4,399	\$ 88	\$4,487
NONRESIDENTIAL			
	<i>Per bldg sq. ft.</i>	<i>Per bldg sq. ft.</i>	<i>Per bldg sq. ft.</i>
Commercial	0.26	0.01	\$0.27
Office	0.44	0.01	\$0.45
Industrial	0.13	0.01	\$0.14
INSTITUTIONAL			
Religious Institution			Exempt
Day/Child Care (pre-school and adults too)	0.26	0.01	\$0.27
Private School	0.26	0.01	\$0.27
MISCELLANEOUS			
Hotel/Motel	0.26	0.01	\$0.27
Congregate Care Facility	0.26	0.01	\$0.27
Health Club	0.26	0.01	\$0.27
Library			Exempt

East Franklin Park Facilities Fee Schedule for Second Half of FY 2017/18 (January 1, 2018 through June 30, 2018)

Land Use Category	Base Fee 7070000-2060101 (Pass-through to CSD)	2% Adm. Fee 3260000-3250200 (City Retained)	Total Park Fee
RESIDENTIAL	<i>Per unit</i>	<i>Per unit</i>	<i>Per unit</i>
Single-Family (1-2 units-includes duplexes)	\$ 8,104	\$ 162	\$8,266
Multifamily (3 or more units)	\$ 5,404	\$ 108	\$5,512
Age-Restricted (single-family and multifamily)	\$ 4,631	\$ 93	\$4,724
NONRESIDENTIAL	<i>Per bldg sq. ft.</i>	<i>Per bldg sq. ft.</i>	<i>Per bldg sq. ft.</i>
Commercial	\$ 0.27	\$ 0.01	\$0.28
Office	\$ 0.46	\$ 0.01	\$0.47
Industrial	\$ 0.14	\$ 0.01	\$0.15
INSTITUTIONAL			Exempt
Religious Institution			
Day/Child Care (pre-school and adults too)	\$ 0.27	\$ 0.01	\$0.28
Private School	\$ 0.27	\$ 0.01	\$0.28
MISCELLANEOUS			
Hotel/Motel	\$ 0.27	\$ 0.01	\$0.28
Congregate Care Facility	\$ 0.27	\$ 0.01	\$0.28
Health Club	\$ 0.27	\$ 0.01	\$0.28
Library			Exempt

January 1, 2018, rate increase was 5.29%, per the combined average of the October 2016 to October 2017 Engineering News Record – Construction Cost Index (ENR-CCI) San Francisco index and the ENR-CCI “20-City” Index.

Eastern Elk Grove Park Fee Program Overview

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

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

Required Findings

1. The purpose of the park fee program is to provide new development's share of funding for park facilities as required at build-out of the eastern portion of the City.
2. The reasonable relationship between the park fee and the purpose for which it is charged is demonstrated in the *Elk Grove Community Services District Eastern Elk Grove Park and Fire Facilities Fee Nexus Study* dated March 26, 2004, effective June 7, 2004.
3. The sources and amounts of funding anticipated completing the park facilities are in the *Elk Grove Community Services District Eastern Elk Grove Park and Fire Facilities Fee Nexus Study* dated March 26, 2004, effective June 7, 2004. The sources of funding existing development's share 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 2018-2023 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 2018)	
	2017 Rates	2018 Rates
Single Family (less than 3 units)	\$6,280 per unit	\$6,612 per unit
Multi-Family (3 or more units)	\$4,188 per unit	\$4,410 per unit
Age-Restricted (single/multi-family)	\$4,082 per unit	\$4,298 per unit
Commercial	\$0.99 per sqft	\$1.04 per sq. ft.
Office	\$1.44 per sqft	\$1.51 per sq. ft.
Industrial	\$0.49 per sqft	\$0.51 per sq. ft.

	<u>City</u>	
City's Beginning Balance, July 1, 2017	\$48,948	
 <u>Revenue</u>		
Program fees collected	\$2,099,937	
CSD Administrative fees collected	\$23,962	
Interest earned/Mkt. Gain/Loss	(\$6,519)	
Total Revenue	\$2,117,380	
 <u>Disbursements</u>		
Passed through to the Cosumnes CSD	\$1,617,959	<u>% Fee Funded</u>
Total Expended Funds	\$1,617,959	in FY18
		100%
City's Ending Balance, June 30, 2018	\$548,369	
Adjustment to Ending Balance*	(\$548,369)	
Adjusted City's Ending Balance, June 30, 2018	\$0	

*Note: Adjustment to City's Ending Balance reflects final disbursement to CSD after June 30, 2018.

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, 2017	\$4,530,769	
 <u>Revenue</u>		
Passed through to the Cosumnes CSD	\$1,669,787	
Interest earned/Mkt. Gain/Loss	<u>\$55,340</u>	
Total Revenue	\$1,725,127	
 <u>Disbursements</u>		
Administration	<u>\$45,308</u>	<u>% Fee Funded</u>
Wright Park - Phase II	\$996	100%
Total Expended Funds	\$46,304	
 CSD's Ending Balance, June 30, 2018	 \$6,209,592	
 <u>Planned Cosumnes CSD Projects for 2018/19</u>		
Wright Park - Phase II	<u>\$104,000</u>	<u>100%</u>

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, 2017	\$49,767
Fees collected by the City	\$38,796
Interest earned/Mkt. Gain/Loss	<u>\$225</u>

Total \$39,022

<u>Disbursements</u>	<u>Amount</u>	<u>% Fee Funded</u> <u>in FY18</u>
Impact Fee Administration	\$8,907	37%
Total	\$8,907	

Ending Balance, June 30, 2018 \$79,881

<u>Planned Projects for Fiscal Year 2018/19</u>	<u>Amount</u>	<u>% Fee Funded</u> <u>in FY19</u>
Impact Fee Administration	\$6,117	37%

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

<u>Description</u>	<u>FY 2013/14</u>	<u>FY 2014/15</u>	<u>FY 2015/16</u>	<u>FY 2016/17</u>	<u>FY2017/18</u>
Revenues					
Fees collected by the City	\$ 15,428	\$ 4,941	\$ 2,645	\$ 3,488	\$ 38,796
Interest earned/Mkt. Gain/Loss	\$ 319	\$ 140	\$ 109	\$ 123	\$ 225
Total Revenues	\$ 15,747	\$ 5,081	\$ 2,754	\$ 3,611	\$ 39,022
Expenditures					
Impact Fee Administration	\$ 5,412	\$ 1,358	\$ 1,070	\$ 2,360	\$ 8,907
Total Expenditures	\$ 5,412	\$ 1,358	\$ 1,070	\$ 2,360	\$ 8,907
Revenue Less Expenditures	\$ 10,335	\$ 3,723	\$ 1,684	\$ 1,251	\$ 30,114
Fund Balance, Beginning of Year	\$ 32,774	\$ 43,109	\$ 46,832	\$ 48,516	\$ 49,767
Fund Balance, End of Year	\$ 43,109	\$ 46,832	\$ 48,516	\$ 49,767	\$ 79,881
Assigned Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted Available Fund Balance	\$ 43,109	\$ 46,832	\$ 48,516	\$ 49,767	\$ 79,881

Capital Improvement Projects

<u>FY 2017-2018 Projects</u>	Project Amount	Percent Funded by	Impact Fee	Non-Impact Fee
	<u>Expended</u>	<u>Impact Fees</u>	<u>Expenditures</u>	<u>Expenditures</u>
Impact Fee Administration	\$ 8,907	100%	\$ 8,907	\$ -

<u>FY 2016-2017 Projects</u>	Project Amount	Percent Funded by	Impact Fee	Non-Impact Fee
	<u>Expended</u>	<u>Impact Fees</u>	<u>Expenditures</u>	<u>Expenditures</u>
Impact Fee Administration	\$ 2,360	100%	\$ 2,360	\$ -

Five Year Revenue Test Using First in First Out Method

	<u>FY 2013/14</u>	<u>FY 2014/15</u>	<u>FY 2015/16</u>	<u>FY 2016/17</u>	<u>FY2017/18</u>
Available Revenue Current Year	\$ 15,747	\$ 5,081	\$ 2,754	\$ 3,611	\$ 39,022
Available Revenue Prior Fiscal Year (2-yr Old Funds)	\$ 886	\$ 15,747	\$ 5,081	\$ 2,754	\$ 3,611
Available Revenue Prior Fiscal Year (3-yr Old Funds)	\$ 2,544	\$ 886	\$ 15,747	\$ 5,081	\$ 2,754
Available Revenue Prior Fiscal Year (4-yr Old Funds)	\$ 1,859	\$ 2,544	\$ 886	\$ 15,747	\$ 5,081
Available Revenue Prior Fiscal Year (5-yr Old Funds)	\$ 2,984	\$ 1,859	\$ 2,544	\$ 886	\$ 15,747
Available Revenue Greater than five Prior Fiscal years	\$ 19,089	\$ 20,715	\$ 21,504	\$ 21,688	\$ 13,667
Total Revenue Available	\$ 43,109	\$ 46,832	\$ 48,516	\$ 49,767	\$ 79,881

Five Year Expenditure to Revenue Match

	<u>FY 2013/14</u>	<u>FY 2014/15</u>	<u>FY 2015/16</u>	<u>FY 2016/17</u>	<u>FY2017/18</u>
Expense Allocation Current Year	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (2-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (3-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (4-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (5-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Greater than five Prior Fiscal years	\$ 5,412	\$ 1,358	\$ 1,070	\$ 2,360	\$ 8,907
Total Annual Expenditures	\$ 5,412	\$ 1,358	\$ 1,070	\$ 2,360	\$ 8,907

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.

LRSP Supplemental Park Land Fee (Fund 331)

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.

There currently are no projects programmed in this Fund through the adopted 2018-2023 Capital Improvements Program (CIP) 5-year forecast. This is due to the need to accumulate sufficient funds first before programming further project expenditures. For revenues collected in the near-term, the first funding priority will be reimbursement of existing agreements that delivered park land to the City. Revenues collected further in the future are not programmed yet, but will be used to acquire additional park land.

Required Findings

1. The purpose of the Land component of the Laguna Ridge Specific Plan Supplemental Park Fee is to fund land acquisition for developing community, local, and neighborhood park and parkway facilities to serve future residents and employees within the Laguna Ridge Specific Plan area.
2. The reasonable relationship between the Land fee and the purpose for which it is charged is demonstrated in the *City of Elk Grove Laguna Ridge Specific Plan Supplemental Park Fee Program Nexus Study, dated 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.

Beginning Balance, July 1, 2017	(\$2,519,888)
Fees collected	\$1,077,871
Interest earned/Mkt. Gain/Loss	\$0
Miscellaneous Reimbursement	\$150,200
Total	\$1,228,071

<u>Disbursements</u>	<u>Amount</u>	<u>% Fee Funded</u> <u>in FY18</u>
Project Management	\$2,458	100%
Developer Reimbursement	\$98,583	
Total	\$101,041	

Ending Balance, June 30, 2018	(\$1,392,849)
Adjustment to Ending Balance	\$1,392,849
Adjusted Ending Balance as of June 30, 2018	\$0

Note: July 1, 2017 Beginning Fund Balance is negative owing to outstanding developer credit liability balances. June 30, 2018 Ending Fund Balance is \$0 owing to payment to developer of all revenues received in FY2017-18 pursuant to settlement agreement with the developer plus the adjustment to ending balance representing all other outstanding credit reimbursement balances.

<u>Planned Projects for Fiscal Year 2018/19</u>	<u>Amount</u>
There are no projects planned for FY 18/19	\$0

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

<u>Description</u>	<u>FY 2013/14</u>	<u>FY 2014/15</u>	<u>FY 2015/16</u>	<u>FY 2016/17</u>	<u>FY2017/18</u>
Revenues					
Fees collected	\$ 530,597	\$ 1,601,224	\$ 1,868,249	\$ 643,097	\$ 1,077,871
Interest earned/Mkt. Gain/Loss	\$ 699	\$ 5,327	\$ 2,730	\$ -	\$ -
Miscellaneous Reimbursement	\$ (86,000)	\$ -	\$ 309	\$ 163,399	\$ 150,200
Total Revenues	\$ 445,296	\$ 1,606,551	\$ 1,871,288	\$ 806,496	\$ 1,228,071
Expenditures					
Impact Fee Administration	\$ 69	\$ 12,591	\$ 184	\$ 245,373	\$ 2,458
Developer Reimbursement	\$ -	\$ -	\$ -	\$ 795,478	\$ 98,583
AB1600 Expenditures	\$ (400)	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ (331)	\$ 12,591	\$ 184	\$ 1,040,851	\$ 101,041
Revenue Less Expenditures	\$ 445,627	\$ 1,593,960	\$ 1,871,104	\$ (234,355)	\$ 1,127,030
Fund Balance, Beginning of Year	\$ (6,196,224)	\$ (5,750,597)	\$ (4,156,637)	\$ (2,285,532)	\$ (2,519,888)
Fund Balance, End of Year	\$ (5,750,597)	\$ (4,156,637)	\$ (2,285,532)	\$ (2,519,888)	\$ (1,392,857)
Assigned Fund Balance	\$ 2,361,643	\$ 1,442,582	\$ 1,442,582	\$ 2,238,060	\$ 1,392,857
Adjusted Available Fund Balance	\$ (3,388,954)	\$ (2,714,055)	\$ (842,950)	\$ (281,828)	\$ -

Capital Improvement Projects

	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
FY 2017-2018 Projects				
Impact Fee Administration	\$ 2,458	100%	\$ 2,458	\$ -
Developer Fee Reimbursement	\$ 98,583	100%	\$ 98,583	\$ -
Total	\$ 101,041		\$ 101,041	
FY 2016-2017 Projects				
Impact Fee Administration	\$ 245,373	100%	\$ 245,373	\$ -
Developer Fee Reimbursement	\$ 795,478	100%	\$ 795,478	\$ -
Total	\$ 1,040,851		\$ 1,040,851	

Five Year Revenue Test Using First in First Out Method

	<u>FY 2013/14</u>	<u>FY 2014/15</u>	<u>FY 2015/16</u>	<u>FY 2016/17</u>	<u>FY2017/18</u>
Available Revenue Current Year	\$ 445,296	\$ 1,606,551	\$ 1,871,288	\$ 806,496	\$ 1,228,071
Available Revenue Prior Fiscal Year (2-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Available Revenue Prior Fiscal Year (3-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Available Revenue Prior Fiscal Year (4-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Available Revenue Prior Fiscal Year (5-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Available Revenue Greater than five Prior Fiscal years	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue Available	\$ (3,388,954)	\$ (2,714,055)	\$ (842,950)	\$ (281,828)	\$ -

Five Year Expenditure to Revenue Match

	<u>FY 2013/14</u>	<u>FY 2014/15</u>	<u>FY 2015/16</u>	<u>FY 2016/17</u>	<u>FY2017/18</u>
Expense Allocation Current Year	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (2-yr Old Funds)	\$ -	\$ 12,591	\$ 184	\$ 1,040,851	\$ 101,041
Expense Allocation Prior Fiscal Year (3-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (4-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (5-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Greater than five Prior Fiscal years	\$ -	\$ -	\$ -	\$ -	\$ -
Total Annual Expenditures	\$ (331)	\$ 12,591	\$ 184	\$ 1,040,851	\$ 101,041

Adopted 2017-2022 Capital Improvement Program (CIP)

	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY 2020/21</u>	<u>FY2021/22</u>	<u>FY2022/23</u>
No Projects Programmed	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -

LRSP Supplemental Park Facilities Fee (Fund 332)

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.

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

Required Findings

1. The purpose of the Facilities component of the Laguna Ridge Specific Plan Supplemental Park Fee is to fund community, local, and neighborhood park and parkway facilities to serve future residents and employees within the Laguna Ridge Specific Plan area.
2. The reasonable relationship between the Facilities fee and the purpose for which it is charged is demonstrated in the *City of Elk Grove Laguna Ridge Specific Plan Supplemental Park Fee Program Nexus Study, dated October 13, 2011, effective November 13, 2011.*
3. The sources and amounts of funding anticipated completing the community, local and neighborhood park facilities, and parkways development are in the *City of Elk Grove Laguna Ridge Specific Plan Supplemental Park Fee Program Nexus Study, dated 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 2018-2023 Capital Improvement Program. Some of the facilities do not yet appear in the CIP as sufficient funds have not been collected to commence the projects. Therefore, some are longer term planned projects for the City.

Beginning Balance, July 1, 2017	\$8,262,008
Fees collected	\$1,823,141
Interest earned/Mkt. Gain/Loss	\$0
Advance Interest	\$2,602
Total	\$1,825,743

	<u>Amount</u>	<u>% Fee Funded in FY18</u>
<u>FY17/18 Disbursements</u>		
Project Management	\$375,742	100%
Oasis Park WCE008	\$10,414	100%
Madeira East Central Park WCE010	\$180,000	100%
Reardan Park Site Demo WCE027	\$10,296	100%

Total	<u>\$576,452</u>
Ending Balance, June 30, 2018	\$9,511,299
Adjustment to Ending Balance	<u>\$455,687</u>
Adjusted Ending Balance as of June 30, 2018	\$9,966,985

<u>Planned Projects for Fiscal Year 2018/19</u>	<u>Amount</u>	<u>% Fee Funded in FY19</u>
Oasis Park WCE008	\$10,656,492	100%
Singh and Kaur WCE010	\$150,500	100%
Poppy West Park WCE011	\$140,500	100%
Laguna Ridge Park Engineering WCEA03	\$25,000	100%
Rearidan Park Site Demo WCE027	\$101,704	100%
Total Planned Projects for FY 2018/19	<u>\$11,064,196</u>	

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

<u>Description</u>	<u>FY 2013/14</u>	<u>FY 2014/15</u>	<u>FY 2015/16</u>	<u>FY 2016/17</u>	<u>FY2017/18</u>
Revenues					
Fees collected	\$ 1,842,415	\$ 3,754,472	\$ 4,104,958	\$ 1,537,956	\$ 1,823,141
Interest earned/Mkt. Gain/Loss	\$ 31,175	\$ 56,080	\$ 20,983	\$ -	
Miscellaneous Reimbursement	\$ 7,693	\$ 4,742	\$ 4,474	\$ 22,492	\$ 2,602
Total Revenues	\$ 1,881,283	\$ 3,815,294	\$ 4,130,415	\$ 1,560,448	\$ 1,825,743
Expenditures					
Impact Fee Administration	\$ 1,904	\$ 25,709	\$ 53,170	\$ 74,476	\$ 375,742
Developer Reimbursement	\$ -	\$ -	\$ -	\$ 653,256	
AB1600 Expenditures	\$ 1,617,104	\$ 1,005,256	\$ 4,066,845	\$ 1,147,167	\$ 200,711
Total Expenditures	\$ 1,619,008	\$ 1,030,965	\$ 4,120,015	\$ 1,874,900	\$ 576,453
Revenue Less Expenditures	\$ 262,275	\$ 2,784,329	\$ 10,400	\$ (314,451)	\$ 1,249,290
Fund Balance, Beginning of Year	\$ 5,519,456	\$ 5,781,731	\$ 8,566,060	\$ 8,576,460	\$ 8,262,008
Fund Balance, End of Year	\$ 5,781,731	\$ 8,566,060	\$ 8,576,460	\$ 8,262,008	\$ 9,511,299
Assigned Fund Balance [1]	\$ 2,242,853	\$ 1,485,621	\$ 1,485,621	\$ 653,256	\$ 455,687
Adjusted Available Fund Balance	\$ 8,024,584	\$ 10,051,681	\$ 10,062,081	\$ 8,915,264	\$ 9,966,985

Capital Improvement Projects

[1] Includes Loan Receivables and/or Active Outstanding Fee Credits

<u>FY 2017-2018 Projects</u>	<u>Project Amount Expended</u>	<u>Percent Funded by Impact Fees</u>	<u>Impact Fee Expenditures</u>	<u>Non-Impact Fee Expenditures</u>
Impact Fee Administration	\$ 375,742	100%	\$ 375,742	\$ -
Oasis Park Phase I WCE008	\$ 10,414	100%	\$ 10,414	\$ -
Madeira East Central Park WCE010	\$ 180,000	100%	\$ 180,000	
Rearadan Park Site Demo WCE027	\$ 10,296	100%	\$ 10,296	\$ -
Total	\$ 576,452		\$ 576,452	

<u>FY 2016-2017 Projects</u>	<u>Project Amount Expended</u>	<u>Percent Funded by Impact Fees</u>	<u>Impact Fee Expenditures</u>	<u>Non-Impact Fee Expenditures</u>
Impact Fee Administration	\$ 74,476	100%	\$ 74,476	\$ -
Island Park WCE002	\$ 35,240	100%	\$ 35,240	\$ -
Horseshoe Park WCE004	\$ 441,681	100%	\$ 441,681	\$ -
Porto Park WCE007	\$ 670,000	100%	\$ 670,000	\$ -
Oasis Park Phase I WCE008	\$ 247	100%	\$ 247	\$ -
Developer Reimbursement	\$ 653,256	100%	\$ 653,256	\$ -
Total	\$ 1,874,900		\$ 1,874,900	

LRSP Supplemental Park Facilities Fee (Fund 332) (cont.)

Five Year Revenue Test Using First in First Out Method

	<u>FY 2013/14</u>	<u>FY 2014/15</u>	<u>FY 2015/16</u>	<u>FY 2016/17</u>	<u>FY2017/18</u>
Available Revenue Current Year	\$ 1,881,283	\$ 3,815,294	\$ 4,130,415	\$ 1,560,448	\$ 1,825,743
Available Revenue Prior Fiscal Year (2-yr Old Funds)	\$ 1,560,169	\$ 1,881,283	\$ 3,815,294	\$ 4,130,415	\$ 1,560,448
Available Revenue Prior Fiscal Year (3-yr Old Funds)	\$ 4,583,132	\$ 1,560,169	\$ 1,881,283	\$ 3,224,401	\$ 4,130,415
Available Revenue Prior Fiscal Year (4-yr Old Funds)	\$ -	\$ 2,794,935	\$ 235,089	\$ -	\$ 2,450,379
Available Revenue Prior Fiscal Year (5-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Available Revenue Greater than five Prior Fiscal years	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue Available	\$ 8,024,584	\$ 10,051,681	\$ 10,062,081	\$ 8,915,264	\$ 9,966,985

Five Year Expenditure to Revenue Match

	<u>FY 2013/14</u>	<u>FY 2014/15</u>	<u>FY 2015/16</u>	<u>FY 2016/17</u>	<u>FY2017/18</u>
Expense Allocation Current Year	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (2-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (3-yr Old Funds)	\$ 1,619,008	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (4-yr Old Funds)	\$ -	\$ 1,030,965	\$ 1,325,080	\$ 1,639,811	\$ 576,453
Expense Allocation Prior Fiscal Year (5-yr Old Funds)	\$ -	\$ -	\$ 2,794,935	\$ 235,089	\$ -
Expense Allocation Greater than five Prior Fiscal years	\$ -	\$ -	\$ -	\$ -	\$ -
Total Annual Expenditures	\$ 1,619,008	\$ 1,030,965	\$ 4,120,015	\$ 1,874,900	\$ 576,453

Adopted 2018-2023 Capital Improvement Program (CIP)

	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY 2020/21</u>	<u>FY2021/22</u>	<u>FY2022/23</u>
Oasis Park WCE008	\$ 10,646,492	\$ -	\$ -	\$ -	\$ -
Singh and Kaur Park WCE010	\$ 150,500	\$ 1,685,000	\$ -	\$ -	\$ -
Poppy West Park WCE011	\$ 140,500	\$ -	\$ 1,403,000	\$ -	\$ -
Sun Grove Park WCE012	\$ -	\$ 50,500	\$ 520,000	\$ -	\$ -
Madeira East - South Park WCE013	\$ -	\$ 131,000	\$ 1,180,000	\$ -	\$ -
Poppy East Park WCE014	\$ -	\$ -	\$ 156,000	\$ -	\$ 1,560,000
Tuscan Neighborhood Park WCE015	\$ -	\$ -	\$ -	\$ 511,600	\$ -
Laguna Ridge Park Engineering WCEA03	\$ 25,000	\$ -	\$ -	\$ -	\$ -
Reardan Park Site Demolition WCE027	\$ 101,704	\$ -	\$ -	\$ -	\$ -
Total	\$ 11,064,196	\$ 1,866,500	\$ 3,259,000	\$ 511,600	\$ 1,560,000

Laguna Ridge Supplemental Parks Admin Fee (Fund 333)

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).

Administrative expenditures are ongoing in the fee program and are included in the current budget.

Beginning Balance, July 1, 2017	\$486,854
Fees collected	\$44,644
Interest earned/Mkt. Gain/Loss	\$24,756
Total	\$69,400

<u>Disbursements</u>	<u>Amount</u>	<u>% Fee Funded</u> <u>in FY18</u>
Impact Fee Administration	\$53,785	100%
LRSP Supplemental Parks Nexus Update	\$6,226	100%
Total	\$60,012	

Ending Balance, June 30, 2018	\$496,243
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<u>Planned Projects for Fiscal Year 2018/19</u>	<u>Amount</u>	<u>% Fee Funded</u> <u>in FY19</u>
LRSP Supplemental Parks Nexus Update	\$50,000	100%

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

<u>Description</u>	<u>FY 2013/14</u>	<u>FY 2014/15</u>	<u>FY 2015/16</u>	<u>FY 2016/17</u>	<u>FY2017/18</u>
Revenues					
Fees collected	\$ 48,072	\$ 107,223	\$ 119,551	\$ 43,621	\$ 44,644
Interest earned/Mkt. Gain/Loss	\$ 187	\$ 1,469	\$ 73,070	\$ 103,956	\$ 24,756
Total Revenues	\$ 48,259	\$ 108,692	\$ 192,621	\$ 147,577	\$ 69,400
Expenditures					
Impact Fee Administration	\$ 38,605	\$ 10,407	\$ 16,241	\$ 29,219	\$ 53,785
AB1600 Expenditures	\$ -	\$ -	\$ -	\$ 5,500	\$ 6,226
Total Expenditures	\$ 38,605	\$ 10,407	\$ 16,241	\$ 34,719	\$ 60,012
Revenue Less Expenditures	\$ 9,654	\$ 98,285	\$ 176,380	\$ 112,858	\$ 9,389
Fund Balance, Beginning of Year	\$ 89,677	\$ 99,331	\$ 197,616	\$ 373,996	\$ 486,854
Fund Balance, End of Year	\$ 99,331	\$ 197,616	\$ 373,996	\$ 486,854	\$ 496,243
Assigned Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted Available Fund Balance	\$ 99,331	\$ 197,616	\$ 373,996	\$ 486,854	\$ 496,243

Capital Improvement Projects

	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
<u>FY 2017-2018 Projects</u>				
Impact Fee Administration	\$ 53,785	100%	\$ 53,785	\$ -
Nexus Study Update	\$ 6,226	100%	\$ 6,226	\$ -
Total	\$ 60,012		\$ 60,012	

	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
<u>FY 2016-2017 Projects</u>				
Impact Fee Administration	\$ 29,219	100%	\$ 29,219	\$ -
Nexus Study Update	\$ 5,500	100%	\$ 5,500	\$ -
Total	\$ 34,719		\$ 34,719	

Five Year Revenue Test Using First in First Out Method

	<u>FY 2013/14</u>	<u>FY 2014/15</u>	<u>FY 2015/16</u>	<u>FY 2016/17</u>	<u>FY2017/18</u>
Available Revenue Current Year	\$ 48,259	\$ 108,692	\$ 192,621	\$ 147,577	\$ 69,400
Available Revenue Prior Fiscal Year (2-yr Old Funds)	\$ 15,837	\$ 48,259	\$ 108,692	\$ 192,621	\$ 147,577
Available Revenue Prior Fiscal Year (3-yr Old Funds)	\$ 35,235	\$ 15,837	\$ 48,259	\$ 108,692	\$ 192,621
Available Revenue Prior Fiscal Year (4-yr Old Funds)	\$ -	\$ 24,828	\$ 15,837	\$ 37,964	\$ 86,644
Available Revenue Prior Fiscal Year (5-yr Old Funds)	\$ -	\$ -	\$ 8,587	\$ -	\$ -
Available Revenue Greater than five Prior Fiscal years	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue Available	\$ 99,331	\$ 197,616	\$ 373,996	\$ 486,854	\$ 496,243

Five Year Expenditure to Revenue Match

	<u>FY 2013/14</u>	<u>FY 2014/15</u>	<u>FY 2015/16</u>	<u>FY 2016/17</u>	<u>FY2017/18</u>
Expense Allocation Current Year	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (2-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (3-yr Old Funds)	\$ 38,605	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (4-yr Old Funds)	\$ -	\$ 10,407	\$ -	\$ 10,295	\$ 22,048
Expense Allocation Prior Fiscal Year (5-yr Old Funds)	\$ -	\$ -	\$ 16,241	\$ 15,837	\$ 37,964
Expense Allocation Greater than five Prior Fiscal years	\$ -	\$ -	\$ -	\$ 8,587	\$ -
Total Annual Expenditures	\$ 38,605	\$ 10,407	\$ 16,241	\$ 34,719	\$ 60,012

**Laguna Ridge Specific Plan Supplemental Park Fee Program
First Half of FY 2017/18 (July 1, 2017 through December 31, 2017)**

Land Use Category	Zone 1	Zone 2	Zone 3
RESIDENTIAL	Per Unit	Per Unit	Per Unit
Single-Family (1-2 units-includes duplexes)	\$ 16,145	\$ 9,553	\$ -
Multifamily (3 or more units, > RD-15 and above)	\$ 10,265	\$ 6,370	\$ -
Age-Restricted (single and multifamily)	\$ 8,801	\$ 5,460	\$ -
NONRESIDENTIAL	Per Sq. Ft.	Per Sq. Ft.	Per Sq. Ft.
Commercial	\$ 0.26	\$ 0.26	\$ -
Office	\$ 0.44	\$ 0.44	\$ -

**Laguna Ridge Specific Plan Supplemental Park Fee Program
Second Half of FY 2017/18 (January 1, 2018 through June 30, 2018)**

Land Use Category	Zone 1	Zone 2	Zone 3
RESIDENTIAL	Per Unit	Per Unit	Per Unit
Single-Family (1-2 units-includes duplexes)	\$ 15,046	\$ 10,058	\$ -
Multifamily (3 or more units, > RD-15 and above)	\$ 10,032	\$ 6,707	\$ -
Age-Restricted (single and multifamily)	\$ 8,601	\$ 5,749	\$ -
NONRESIDENTIAL	Per Sq. Ft.	Per Sq. Ft.	Per Sq. Ft.
Commercial	\$ 0.27	\$ 0.27	\$ -
Office	\$ 0.46	\$ 0.46	\$ -