

Annual Development Impact Fee Report For the City of Elk Grove For Fiscal Year 2020-21

This report contains information on the City of Elk Grove's development impact fees for Fiscal Year 2020-21. 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 2020-21, and planned projects included in the 2021-2026 Capital Improvement Program. The report summarizes revenue and expenditure activity and fund balance since FY2016-17 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.

TABLE OF CONTENTS

Citywide Development Impact Fee Programs

Presentation of Information by Fund	4
Capital Facilities Fee Funds	
Overview.....	4
City Administration Facilities (Fund 311).....	5
Police (Fund 312).....	7
Corporation Yard (Fund 313).....	10
Library Facilities (Fund 315)	13
Transit (Fund 317)	15
Administration (Fund 319).....	19
Capital Facilities Fee Schedules.....	21
Affordable Housing Fee Programs Funds	
Overview.....	22
Affordable Housing Fee (Fund 231).....	23
Elk Grove Roadway Fee Fund	
Overview.....	26
Elk Grove Roadway Fee (Fund 328).....	27
Elk Grove Roadway Fee Schedules	32
CCSD Fire Fee Program Funds	
Overview.....	34
CCSD Fire Fee (Fund 710).....	35
City Administration Fee for the CCSD	
Fire Fee (Fund 329 sub-account 02-03)	37
CCSD Fire Fee Schedule	39
Sacramento Transportation Authority Transportation Mitigation Development Impact Fee Program	
Overview.....	40
Measure A Traffic Mitigation Fee (Fund 711).....	41
Measure A Admin Fee (Fund 329 sub-account 02-06) ...	42
Measure A Traffic Mitigation Fee Schedule	44
I-5 Subregional Corridor Mitigation Fee Program	
Overview.....	45
I-5 Subregional Corridor Mitigation Fee (Fund 365).....	46
I-5 Subregional Corridor Mitigation Fee Schedule	48
Planned Area Development Impact Fee Programs	
Stonelake Park Fee Fund	
Overview.....	49

Stonelake Park Fee (Fund 717).....	51
Lakeside and Laguna West Park Fee Funds	
Overview.....	52
Lakeside Park Fee (Fund 704)	53
Laguna West Park Fee (Fund 715).....	54
Laguna Ridge Park Fee Fund	
Overview.....	55
Laguna Ridge Park Fee (Fund 360)	56
East Franklin Fee Program Fund	
Overview.....	58
East Franklin Park Fee (Fund 707).....	59
East Franklin Landscape Corridor (Fund 324).....	60
East Franklin Administration (Fund 326).....	63
East Franklin Fee Schedules	65
Eastern Elk Grove Park Fee Program Funds	
Overview.....	67
Eastern Elk Grove Park Fee Program (Fund 702).....	68
City Administration Fee for the Eastern Elk Grove Park Fee (Fund 329 sub-account 02-02)	70
Laguna Ridge Specific Plan (LRSP) Supplemental Park Fee Program Funds	
Overview.....	72
LRSP Supplemental Park Land Fee (Fund 331).....	72
LRSP Supplemental Park Facilities Fee (Fund 332).....	75
LRSP Supplemental Park Admin Fee (Fund 333)	78
LRSP Supplemental Park Fee Schedules	80
Southeast Policy Area (SEPA) Fee Programs	
Overview.....	81
SEPA Cost Recovery Fee (Fund 370)	82
SEPA Drainage Channel Fee (Fund 371).....	85
SEPA City Infrastructure Drainage Fee (Fund 372).....	88
SEPA Basin Fee– North Sub-Shed (Fund 373).....	91
SEPA Basin Fee– Basin S4 (Fund 374)	93
SEPA Basin Fee– Basin S5(Fund 375)	96
SEPA Basin Fee– Basin S6 (Fund 376)	99
SEPA Basin Fee– Basin S7 (Fund 377)	102
SEPA Basin Fee– Basin S8 (Fund 378)	105
SEPA Basin Fee– LRSP Phase 3 (Fund 380)	108
SEPA Drainage Fee Schedules.....	111
SEPA Park Fee Program (Fund 356).....	113
SEPA Trail Fee Program (Fund 357).....	116
SEPA Park and Trail Fee Schedules.....	119

Presentation of Information by Fund

This report presents information by Fund starting with a summary overview of FY 2020-21 Revenues and Expenses, FY 2020-21 Project disbursements, and planned Projects for FY 2021-22. 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 FY 2019-20 and FY 2020-21 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 basis.

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

Capital Facilities Fee Program Overview (six fee components)

The Capital Facilities Fee (CFF) Program was first adopted by the City Council in 2002 and was updated in 2004, 2009, and most recently in June 2021 when the fee program nexus study was updated by the City's contracted consultant, Goodwin Consulting. The current 2021 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 2021 Nexus Study identified the need for a new City administrative facilities fee to serve future development in the City through buildout. The estimated cost of these new facilities was included in the Nexus Study and totaled \$32.8 million in 2021 dollars. The 2021 Nexus Study calculated future administrative space needs using the existing level of service, and allocated 100% of future facilities costs to new development, assuming the same level is maintained.

The Ending Balance for June 30, 2021, reflects the balance on the City's records, and may include several different asset and liability accounts not depicted below, but which still affect the ending balance.

There currently are no projects programmed in this Fund through the adopted 2021-2026 CIP 5-year forecast, but a City Facilities Assessment Master Plan was funded in FY18-19. This is due to the need to accumulate sufficient funds first before programming eligible project expenditures.

Required Findings

1. The purpose of the City administration facilities fee component of the Capital Facilities fee Program is to fund the City administration facilities improvements necessary to serve new residential and nonresidential development in the City. New development in the City will increase the service population and, therefore, the need for new City administration facilities.
2. The reasonable relationship between the City administration facilities fee and the purpose for which it is charged is demonstrated in the *City of Elk Grove Capital Facilities Fee Program Nexus Study - 2021 Update dated June 11, 2021, effective August 22, 2021*.
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 - 2021 Update dated June 11, 2021, effective August 22, 2021* (shown in 2021 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, 2020	\$ 1,617,124	
Fees Collected	\$ 244,833	
Interest Earned, Market Gain/Loss	\$ 9,115	
Total	\$ 253,948	
<u>Disbursements</u>	<u>Amount</u>	<u>% Fee Funded in FY21</u>
Impact Fee Administration	\$ 2,832	100%
Ending Balance, June 30, 2021	\$ 1,868,240	

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 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>
Revenues					
Fees collected	\$ 84,665 [1]	\$ 206,052	\$ 231,707 [1]	\$ 183,015	\$ 244,833
Interest Earned, Market Gain/Loss	\$ (23,721) [2]	\$ -	\$ 24,472 [1]	\$ 64,624	\$ 9,115
Miscellaneous Revenue	\$ -	\$ -	\$ 16,614	\$ -	\$ -
Total Revenues	\$ 60,945	\$ 206,052	\$ 272,793	\$ 247,639	\$ 253,948
Expenditures					
Debt Service	\$ 461,449	\$ -	\$ -	\$ -	\$ -
Impact Fee Administration	\$ 1,025	\$ 1,225	\$ 7,950	\$ 827	\$ 2,832
AB 1600 Disbursements	\$ -	\$ -	\$ 44,122	\$ 34	\$ -
Total Expenditures	\$ 462,474	\$ 1,225	\$ 52,072	\$ 860	\$ 2,832
Revenue Less Expenditures	\$ (401,529)	\$ 204,827	\$ 220,721	\$ 246,779	\$ 251,116
Fund Balance, Beginning of Year	\$ 1,346,327	\$ 944,797	\$ 1,149,624	\$ 1,370,345	\$ 1,617,124
Fund Balance, End of Year	\$ 944,797	\$ 1,149,624	\$ 1,370,345	\$ 1,617,124	\$ 1,868,240
Assigned Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Available Fund Balance	\$ 944,797	\$ 1,149,624	\$ 1,370,345	\$ 1,617,124	\$ 1,868,240

[1] Prior Period Adjustment

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

Capital Improvement Projects

<u>FY 2020-21 Projects</u>	<u>Expended</u>	<u>by Impact Fees</u>	<u>Expenditures</u>	<u>Expenditures</u>
Impact Fee Administration	\$ 2,832	100%	\$ 2,832	\$ -
<u>FY 2019-20 Projects</u>	<u>Project Amount Expended</u>	<u>Percent Funded by Impact Fees</u>	<u>Impact Fee Expenditures</u>	<u>Non-Impact Fee Expenditures</u>
Impact Fee Administration	\$ 827	100%	\$ 827	\$ -
City Facilities Assessment/Master Plan WFC031	\$ 52,193	0%	\$ 34 [3]	\$ 52,159
Total	\$ 53,020		\$ 860	\$ 52,159

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

Five Year Revenue Test Using First in First Out Method

	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>
Available Revenue Current Year	\$ 60,945	\$ 206,052	\$ 272,793	\$ 247,639	\$ 253,948
Available Revenue Prior Fiscal Year (2-yr Old Funds)	\$ 198,146	\$ 60,945	\$ 206,052	\$ 272,793	\$ 247,639
Available Revenue Prior Fiscal Year (3-yr Old Funds)	\$ 166,118	\$ 198,146	\$ 60,945	\$ 206,052	\$ 272,793
Available Revenue Prior Fiscal Year (4-yr Old Funds)	\$ 166,156	\$ 166,118	\$ 198,146	\$ 60,945	\$ 206,052
Available Revenue Prior Fiscal Year (5-yr Old Funds)	\$ 123,274	\$ 166,156	\$ 166,118	\$ 198,146	\$ 60,945
Available Revenue Greater than five Prior Fiscal years	\$ 230,159	\$ 352,208	\$ 466,292	\$ 631,550	\$ 826,864
Total Revenue Available	\$ 944,797	\$ 1,149,624	\$ 1,370,345	\$ 1,617,124	\$ 1,868,240

Five Year Expenditure to Revenue Match

	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</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	\$ 462,474	\$ 1,225	\$ 52,072	\$ 860	\$ 2,832
Total Annual Expenditures	\$ 462,474	\$ 1,225	\$ 52,072	\$ 860	\$ 2,832

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

The 2021 Nexus Study identified the need for a new police facility, capacity improvements to a recently acquired facility, and police vehicles. The estimated cost of these new facilities was included in the Nexus Study and totaled \$19.1 million in 2021 dollars. The 2021 Nexus Study calculated future police space needs using the existing level of service, and allocated 100% of future facilities costs to new development, assuming that the same level is maintained.

This citywide development impact fee program component funds new development's share of police facilities and equipment to serve the City. The Ending Balance for June 30, 2021, reflects the balance on the City's books, and which may include several different asset and liabilities accounts not depicted below, but which still affect the 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 level of service 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 - 2021 Update dated June 11, 2021, effective August 22, 2021*.
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 - 2021 Update dated June 11, 2021, effective August 22, 2021* (shown in 2021 dollars).
4. The City acquired an existing building on Studio Court that will require building improvements to adequately service expanded Police operations. The acquisition was completed in the Fall of 2019 and is expected to address Police operations anticipated growth for the next five years. The City is currently working on a project to complete the tenant improvements to the Studio Court building, as well as a project to expand the Corp Yard parking lot and entry improvements. Costs will be allocated between CFF Police and the Capital Reserve funds, according to the functions attributable to each fund category.

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 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>
Revenues					
Fees collected	\$ 151,814 [1]	\$ 486,464	\$ 992,544 [1]	\$ 816,558	\$ 1,048,091
Interest Earned, Market Gain/Loss	\$ (38,710) [2]	\$ -	\$ 84,821 [1]	\$ 102,926	\$ 23,289
Reimbursement from Fund 313	\$ 34,652	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ 7,852	\$ -	\$ 34,160	\$ 168	\$ -
Total Revenues	\$ 155,608	\$ 486,464	\$ 1,111,526	\$ 919,652	\$ 1,071,380
Expenditures					
Debt Service	\$ 1,342,220	\$ -	\$ -	\$ -	\$ -
Impact Fee Administration	\$ (1,261)	\$ 5,383	\$ 1,153	\$ 18,175	\$ 8,470
AB 1600 Disbursements	\$ 82,251	\$ 388,066	\$ 183,968	\$ 1,841,248	\$ 565,848
Total Expenditures	\$ 1,423,210	\$ 393,449	\$ 185,120	\$ 1,859,423	\$ 574,319
Revenue Less Expenditures	\$ (1,267,603)	\$ 93,015	\$ 926,406	\$ (939,771)	\$ 497,062
Fund Balance, Beginning of Year	\$ 3,788,701	\$ 2,521,098	\$ 2,614,113	\$ 3,540,519	\$ 2,600,748
Fund Balance, End of Year	\$ 2,521,098	\$ 2,614,113	\$ 3,540,519	\$ 2,600,748	\$ 3,097,809
Assigned Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Available Fund Balance	\$ 2,521,098	\$ 2,614,113	\$ 3,540,519	\$ 2,600,748	\$ 3,097,809

[1] Prior Period Adjustment

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

Capital Improvement Projects

<u>FY 2020-21 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	\$ 8,470	100%	\$ 8,470	\$ -
Police Department Vehicle Purchases	\$ 42,128	100%	\$ 42,128	\$ -
9362 Studio Court WFC037	\$ 527,933	99%	\$ 523,720	\$ 4,212
Total	\$ 578,531		\$ 574,319	\$ 4,212

<u>FY 2019-20 Projects</u>	<u>Project Amount Expended</u>	<u>Percent Funded by Impact Fees</u>	<u>Impact Fee Expenditures</u>	<u>Non-Impact Fee Expenditures</u>
Project Management	\$ 18,175	100%	\$ 18,175	\$ -
Police Department Vehicle Purchases	\$ 174,872	100%	\$ 174,872	\$ -
9362 Studio Court WFC037	\$ 2,040,773	82%	\$ 1,666,377	\$ 374,396
Total	\$ 2,233,819		\$ 1,859,423	\$ 374,396

Five Year Revenue Test Using First in First Out Method

	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>
Available Revenue Current Year	\$ 155,608	\$ 486,464	\$ 1,111,526	\$ 919,652	\$ 1,071,380
Available Revenue Prior Fiscal Year (2-yr Old Funds)	\$ 354,281	\$ 155,608	\$ 486,464	\$ 1,111,526	\$ 919,652
Available Revenue Prior Fiscal Year (3-yr Old Funds)	\$ 302,710	\$ 354,281	\$ 155,608	\$ 486,464	\$ 1,106,777
Available Revenue Prior Fiscal Year (4-yr Old Funds)	\$ 295,659	\$ 302,710	\$ 354,281	\$ 83,106	\$ -
Available Revenue Prior Fiscal Year (5-yr Old Funds)	\$ 212,655	\$ 295,659	\$ 302,710	\$ -	\$ -
Available Revenue Greater than five Prior Fiscal years	\$ 1,200,185	\$ 1,019,391	\$ 1,129,930	\$ -	\$ -
Total Revenue Available	\$ 2,521,098	\$ 2,614,113	\$ 3,540,519	\$ 2,600,748	\$ 3,097,809

Five Year Expenditure to Revenue Match

	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>
Expense Allocation Current Year	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (2-yr Old Funds)	\$ -	\$ -	\$ -	\$ 560,361	\$ -
Expense Allocation Prior Fiscal Year (3-yr Old Funds)	\$ -	\$ -	\$ -	\$ 486,464	\$ 4,749
Expense Allocation Prior Fiscal Year (4-yr Old Funds)	\$ -	\$ -	\$ -	\$ 155,608	\$ 486,464
Expense Allocation Prior Fiscal Year (5-yr Old Funds)	\$ -	\$ 180,794	\$ -	\$ 354,281	\$ 83,106
Expense Allocation Greater than five Prior Fiscal years	\$ 1,423,210	\$ 212,655	\$ 185,120	\$ 302,710	\$ -
Total Annual Expenditures	\$ 1,423,210	\$ 393,449	\$ 185,120	\$ 1,859,423	\$ 574,319

Adopted 2021-2026 Capital Improvement Program (CIP)

	<u>FY2021/22</u>	<u>FY2022/23</u>	<u>FY2023/24</u>	<u>FY2023/24</u>	<u>FY2024/25</u>
9362 Studio Court Acquisition and Remodel (WFC037)	\$ 6,165,441	\$ -	\$ -	\$ -	\$ -
Total	\$ 6,165,441	\$ -	\$ -	\$ -	\$ -

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 level of service 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 level of service standard at \$11 million for facilities (24.3% of the total facilities/equipment cost) which is included in the fee program. Existing development's share of the cost (the existing deficiency) is \$34 million (75.7% of new facilities/equipment).

There is an existing deficiency as a corporation yard is required whether or not any new development was to occur in the City, but with new development occurring, a larger corporation yard is required. Existing development's share must be funded with General Fund, Measure A, Gas Tax, the transit fund, or other funding sources, including netting the value of existing corporation yard facilities against the existing deficiency. This citywide development impact fee program component funds new development's fair share of corporation yard facilities to serve the City.

Required Findings

1. The purpose of the corporation yard fee component of the Capital Facilities Fee Program is to fund the corporation yard and corporation yard – animal shelter facilities improvements necessary to serve new residential and nonresidential development in the City. New development in the City will increase the service population and, therefore, the need for new corporation yard facilities.
2. The reasonable relationship between the corporation yard fee and the purpose for which it is charged is demonstrated in the *City of Elk Grove Capital Facilities Fee Program Nexus Study - 2018 Update dated December 20, 2017, effective March 12, 2018*.
3. The sources and amounts of funding anticipated to complete the corporation yard facility are in the *City of Elk Grove Capital Facilities Fee Program Nexus Study - 2018 Update dated December 20, 2017, effective March 12, 2018* (shown in 2017 dollars). The sources of funding existing development's share are the General Fund, Measure A and Gas Tax, the transit fund, storm water utility fees, or other funding sources.
4. The City has already acquired the initial corporation yard. Moving forward, the corporation yard fee component will begin directly paying for its share of project costs (28.4% of total project costs).

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

Continued from previous page:

Beginning Balance, July 1, 2020	\$ 881,074
Fees Collected	\$ 451,104
Animal Shelter Fees Collected	\$ 290,280
Interest Earned, Market Gain/Loss	\$ 8,357
Miscellaneous Revenue	\$ -
Total	\$ 749,741

<u>Disbursements</u>	<u>Amount</u>	<u>% Fee Funded in FY21</u>
Impact Fee Administration	\$ 405,489	100%
Debt Service on Animal Shelter Bonds	\$ 176,647	100%
Total	\$ 582,136	
Ending Balance, June 30, 2021	\$ 1,048,679	

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 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>
Revenues					
Fees collected	\$ 135,083	\$ 336,151	\$ 600,067 [1]	\$ 345,885	\$ 451,104
Animal Shelter Program Fee	\$ -	\$ 58,450	\$ 100,812	\$ 226,525	\$ 290,280
Interest Earned, Market Gain/Loss	\$ (5,644) [2]	\$ -	\$ 10,032 [1]	\$ 37,960	\$ 8,357
Miscellaneous Revenue	\$ 80	\$ -	\$ 12,649	\$ -	\$ -
Total Revenues	\$ 129,520	\$ 394,601	\$ 723,559	\$ 610,371	\$ 749,741
Expenditures					
Impact Fee Administration	\$ 8,886	\$ -	\$ 36,193	\$ 76,556	\$ 405,489
Debt Service	\$ -	\$ -	\$ 100,000	\$ 176,647	\$ 176,647
Reimbursement to Fund 312	\$ 34,652	\$ -	\$ -	\$ -	\$ -
AB 1600 Disbursements	\$ 489,796	\$ 1,084,249	\$ 72,784	\$ 71,133	\$ -
Total Expenditures	\$ 533,334	\$ 1,084,249	\$ 208,977	\$ 324,336	\$ 582,136
Revenue Less Expenditures	\$ (403,815)	\$ (689,648)	\$ 514,582	\$ 286,035	\$ 167,605
Fund Balance, Beginning of Year	\$ 1,173,921	\$ 770,106	\$ 80,458	\$ 595,040	\$ 881,074
Fund Balance, End of Year	\$ 770,106	\$ 80,458	\$ 595,040	\$ 881,074	\$ 1,048,679
Assigned Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Available Fund Balance	\$ 770,106	\$ 80,458	\$ 595,040	\$ 881,074	\$ 1,048,679

[1] Prior Period Adjustment

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

Capital Improvement Projects

<u>FY 2020-21 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	\$ 405,489	100.0%	\$ 405,489	\$ -
Debt Service	\$ 176,647	100.0%	\$ 176,647	\$ -
Total	\$ 582,136		\$ 582,136	\$ -
<u>FY 2019-20 Projects</u>	<u>Project Amount Expended</u>	<u>Percent Funded by Impact Fees</u>	<u>Impact Fee Expenditures</u>	<u>Non-Impact Fee Expenditures</u>
Impact Fee Administration	\$ 76,556	100.0%	\$ 76,556	\$ -
Debt Service	\$ 176,647	100.0%	\$ 176,647	\$ -
Animal Shelter WFC012	\$ 2,683,454	2.3%	\$ 61,007	\$ 2,059,024
City Facilities Assessment/Master Plan WFC031	\$ 52,193	19.4%	\$ 10,126	\$ 42,000
Total	\$ 2,683,454		\$ 324,336	\$ 2,059,024

Five Year Revenue Test Using First in First Out Method

	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>
Available Revenue Current Year	\$ 129,520	\$ 80,458	\$ 595,040	\$ 610,371	\$ 749,741
Available Revenue Prior Fiscal Year (2-yr Old Funds)	\$ 283,010	\$ -	\$ -	\$ 270,704	\$ 298,938
Available Revenue Prior Fiscal Year (3-yr Old Funds)	\$ 242,904	\$ -	\$ -	\$ -	\$ -
Available Revenue Prior Fiscal Year (4-yr Old Funds)	\$ 114,673	\$ -	\$ -	\$ -	\$ -
Available Revenue Prior Fiscal Year (5-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Available Revenue Greater than five Prior Fiscal years	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue Available	\$ 770,106	\$ 80,458	\$ 595,040	\$ 881,074	\$ 1,048,679

Five Year Expenditure to Revenue Match

	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2019/20</u>
Expense Allocation Current Year	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (2-yr Old Funds)	\$ -	\$ 129,520	\$ 80,458	\$ 324,336	\$ 311,433
Expense Allocation Prior Fiscal Year (3-yr Old Funds)	\$ -	\$ 283,010	\$ -	\$ -	\$ 270,704
Expense Allocation Prior Fiscal Year (4-yr Old Funds)	\$ 124,433	\$ 242,904	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (5-yr Old Funds)	\$ 166,185	\$ 114,673	\$ -	\$ -	\$ -
Expense Allocation Greater than five Prior Fiscal years	\$ 242,716	\$ 314,143	\$ 128,519	\$ -	\$ -
Total Annual Expenditures	\$ 533,334	\$ 1,084,249	\$ 208,977	\$ 324,336	\$ 582,136

Adopted 2021-2026 Capital Improvement Program (CIP)

	<u>FY2021/22</u>	<u>FY2022/23</u>	<u>FY2023/24</u>	<u>FY2024/25</u>	<u>FY2025/26</u>
Corporation Yard Master Plan WFC047	\$ -	\$ 150,000	\$ -	\$ -	\$ -
Total	\$ -	\$ 150,000	\$ -	\$ -	\$ -

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 level of service 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 level of service 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 2021-2026 Capital Improvement Program.
4. The approximate date for funding and constructing this new facility is currently outside of the 2021-2026 Capital Improvement Program as these are longer-term planned projects for the City.

Beginning Balance, July 1, 2020	\$ 4,006,450
Fees Collected	\$ 1,137,481
Interest Earned, Market Gain/Loss	\$ 30,350
Miscellaneous Revenue	\$ -
Total	<u>\$ 1,167,831</u>

<u>Disbursements</u>	<u>Amount</u>	<u>% Fee Funded in FY21</u>
Impact Fee Administration	\$ 7,418	100%
Library Acquisition	\$ 184,505	6%
Total	<u>\$ 191,923</u>	

Ending Balance, June 30, 2021	\$ 4,982,358
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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 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>
Revenues					
Fees collected	\$ 247,208	\$ 641,425	\$ 1,056,838 [1]	\$ 881,028	\$ 1,137,481
Interest Earned, Market Gain/Loss	\$ (13,448) [2]	\$ -	\$ 102,429 [1]	\$ 160,582	\$ 30,350
Total Revenues	\$ 233,760	\$ 641,425	\$ 1,159,267	\$ 1,041,610	\$ 1,167,831
Expenditures					
Impact Fee Administration	\$ -	\$ -	\$ 1,369	\$ 6,926	\$ 7,418
AB 1600 Disbursements	\$ -	\$ 152,350	\$ 109,046	\$ 8,275	\$ 184,505
Total Expenditures	\$ -	\$ 152,350	\$ 110,414	\$ 15,201	\$ 191,923
Revenue Less Expenditures	\$ 233,760	\$ 489,076	\$ 1,048,853	\$ 1,026,409	\$ 975,907
Fund Balance, Beginning of Year	\$ 2,716,324	\$ 2,950,084	\$ 3,439,159	\$ 2,980,041	\$ 4,006,450
Prior year adjustment	\$ -	\$ -	\$ (7,971)	\$ -	\$ -
Revised Beginning Balance	\$ -	\$ -	\$ 3,431,188	\$ 2,980,041	\$ 4,006,450
Fund Balance, End of Year	\$ 2,950,084	\$ 3,439,159	\$ 4,480,041	\$ 4,006,450	\$ 4,982,358
Adjustment to Fund Balance	\$ -	\$ -	\$ (1,500,000)	\$ -	\$ -
Available Fund Balance	\$ 2,950,084	\$ 3,439,159 [3]	\$ 2,980,041 [3]	\$ 4,006,450 [3]	\$ 4,982,358

[1] Prior Period Adjustment

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

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

Capital Improvement Projects

FY 2020-21 Projects

	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
Project Management	\$ 7,418	100%	\$ 7,418	\$ -
Library Acquisition	\$ 2,932,339	6%	\$ 184,505	\$ 2,747,834
Total	\$ 2,939,757		\$ 191,923	\$ 2,747,834

FY 2019-20 Projects

	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
Project Management	\$ 6,926	100%	\$ 6,926	\$ -
Library and Cultural Arts Bldg. Study WCCA02	\$ 8,275	100%	\$ 8,275	\$ -
Total	\$ 15,201		\$ 15,201	\$ -

Five Year Revenue Test Using First in First Out Method

	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>
Available Revenue Current Year	\$ 233,760	\$ 641,425	\$ 1,159,267	\$ 1,041,610	\$ 1,167,831
Available Revenue Prior Fiscal Year (2-yr Old Funds)	\$ 494,588	\$ 233,760	\$ 641,425	\$ 1,159,267	\$ 1,041,610
Available Revenue Prior Fiscal Year (3-yr Old Funds)	\$ 446,937	\$ 494,588	\$ 233,760	\$ 641,425	\$ 1,159,267
Available Revenue Prior Fiscal Year (4-yr Old Funds)	\$ -	\$ 446,937	\$ 494,588	\$ 233,760	\$ 641,425
Available Revenue Prior Fiscal Year (5-yr Old Funds)	\$ -	\$ -	\$ 446,937	\$ 494,588	\$ 233,760
Available Revenue Greater than five Prior Fiscal years	\$ 1,774,799	\$ 1,622,449	\$ 4,064	\$ 435,799	\$ 738,464
Total Revenue Available	\$ 2,950,084	\$ 3,439,159	\$ 2,980,041	\$ 4,006,450	\$ 4,982,358

Five Year Expenditure to Revenue Match

	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</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	\$ -	\$ 152,350	\$ 110,414	\$ 15,201	\$ 191,923
Total Annual Expenditures	\$ -	\$ 152,350	\$ 110,414	\$ 15,201	\$ 191,923

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 level of service 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 City entered into an annexation agreement to the Sacramento Regional Transit District (SacRT), annexing the City's transit services and all operational, maintenance, and administrative functions into SacRT on July 1, 2021. SacRT will be solely responsible for the administrative oversight and implementation of all fixed-route transit and ADA paratransit service (e-tran and e-van) operations, transit asset maintenance and replacement, route/schedule planning, customer service, operating and capital funding acquisition, and required financial management duties provided for the City of Elk Grove. The City's local and administrative control over transit service planning and funding will cease with some exceptions, as defined by the terms of the agreement.

Capital Facilities Fee - Transit/Bus (Fund 317)
Continued from previous page:

Beginning Balance, July 1, 2020	\$ 4,157,695	
Fees Collected	\$ 797,385	
Interest Earned, Market Gain/Loss	\$ 25,970	
Miscellaneous Revenue	\$ -	
Total	\$ 823,355	
<u>Disbursements</u>	<u>Amount</u>	<u>% Fee Funded in FY21</u>
Impact Fee Administration	\$ 66,039	100%
Ending Balance, June 30, 2021	\$ 4,915,011	

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 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>
Revenues					
Fees collected	\$ 215,305	\$ 728,326	\$ 794,307 [1]	\$ 527,701	\$ 797,385
Interest Earned, Market Gain/Loss	\$ (19,225) [1]	\$ -	\$ 95,373 [1]	\$ 166,122	\$ 25,970
Miscellaneous Revenue	\$ 424	\$ -	\$ 55,472	\$ -	\$ -
Total Revenues	\$ 196,504	\$ 728,326	\$ 945,152	\$ 693,823	\$ 823,355
Expenditures					
Impact Fee Administration	\$ 960	\$ 1,453	\$ 5,508	\$ 19,550	\$ 66,039
AB 1600 Disbursements	\$ 98,094	\$ 337,179	\$ 1,148,918	\$ 12,962	\$ -
Total Expenditures	\$ 99,054	\$ 338,631	\$ 1,154,426	\$ 32,512	\$ 66,039
Revenue Less Expenditures	\$ 97,450	\$ 389,695	\$ (209,274)	\$ 661,311	\$ 757,316
Fund Balance, Beginning of Year	\$ 3,180,352	\$ 3,277,803	\$ 3,667,497	\$ 3,496,384	\$ 4,157,695
Fund Balance, End of Year	\$ 3,277,803	\$ 3,667,497	\$ 3,458,223	\$ 4,157,695	\$ 4,915,011
Adjustment for Fee Credits [2]	\$ -	\$ -	\$ 38,161	\$ -	\$ -
Available Fund Balance	\$ 3,277,803	\$ 3,667,497	\$ 3,496,384	\$ 4,157,695	\$ 4,915,011

[1] Prior Period Adjustment

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

Capital Improvement Projects

FY 2020-21 Projects

	<u>Project Amount Expended</u>	<u>Percent Funded by Impact Fees</u>	<u>Impact Fee Expenditures</u>	<u>Non-Impact Fee Expenditures</u>
Project Management	\$ 66,039	100%	\$ 66,039	\$ -

FY 2019-20 Projects

	<u>Project Amount Expended</u>	<u>Percent Funded by Impact Fees</u>	<u>Impact Fee Expenditures</u>	<u>Non-Impact Fee Expenditures</u>
Project Management	\$ 19,550	100%	\$ 19,550	\$ -
BRT Early Implementation Study WAM007	\$ 12,928	100%	\$ 12,928	\$ -
City Facilities Assessment Master Plan WFC031	\$ 52,193	0%	\$ 34	\$ 42,000
Total	\$ 84,671		\$ 32,512	\$ -

Five Year Revenue Test Using First in First Out Method

	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>
Available Revenue Current Year	\$ 196,504	\$ 728,326	\$ 945,152	\$ 693,823	\$ 823,355
Available Revenue Prior Fiscal Year (2-yr Old Funds)	\$ 530,275	\$ 196,504	\$ 728,326	\$ 945,152	\$ 693,823
Available Revenue Prior Fiscal Year (3-yr Old Funds)	\$ 398,475	\$ 530,275	\$ 196,504	\$ 728,326	\$ 945,152
Available Revenue Prior Fiscal Year (4-yr Old Funds)	\$ 387,735	\$ 398,475	\$ 530,275	\$ 196,504	\$ 728,326
Available Revenue Prior Fiscal Year (5-yr Old Funds)	\$ 266,234	\$ 387,735	\$ 398,475	\$ 530,275	\$ 196,504
Available Revenue Greater than five Prior Fiscal years	\$ 1,498,579	\$ 1,426,182	\$ 697,652	\$ 1,063,616	\$ 1,527,851
Total Revenue Available	\$ 3,277,803	\$ 3,667,497	\$ 3,496,384	\$ 4,157,695	\$ 4,915,011

Five Year Expenditure to Revenue Match

	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</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	\$ 99,054	\$ 338,631	\$ 1,154,426	\$ 32,512	\$ 66,039
Total Annual Expenditures	\$ 99,054	\$ 338,631	\$ 1,154,426	\$ 32,512	\$ 66,039

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 created and collected by the County of Sacramento), which was discontinued in FY 2004-05 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, 2020	\$3,483,783	
Fees collected	\$0	
Interest earned/Mkt. Gain/Loss	\$10,139	
Total	\$10,139	
<u>Disbursements</u>	<u>Amount</u>	<u>% Fee</u> <u>Funded in</u> <u>FY20</u>
No Project Disbursements	\$0	
Total	\$0	
Ending Balance, June 30, 2021	\$3,493,922	
<u>Planned Projects for Fiscal Year 2021/22</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 fee 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, 2020	\$ 457,784	
Fees Collected	\$ 159,075	
Interest Earned, Market Gain/Loss	\$ 1,340	
Miscellaneous Revenue	\$ -	
Total	\$ 160,415	
<u>Disbursements</u>		
Impact Fee Administration	\$ 154,243	% Fee Funded in FY21 100%
Ending Balance, June 30, 2021	\$ 463,957	

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 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>
Revenues					
Fees collected	\$ 17,334	\$ 65,482 [1]	\$ 152,972 [1]	\$ 119,061	\$ 159,075
Interest Earned, Market Gain/Loss	\$ 120,524	\$ 24,489	\$ 202,599 [1]	\$ 19,066	\$ 1,340
Total Revenues	\$ 137,858	\$ 89,970	\$ 355,571	\$ 138,127	\$ 160,415
Expenditures					
Impact Fee Administration	\$ 33,409	\$ 50,256	\$ 132,172	\$ 215,477	\$ 154,243
AB 1600 Disbursements	\$ 56,108	\$ 15,422	\$ -	\$ -	\$ -
Total Expenditures	\$ 89,517	\$ 65,678	\$ 132,172	\$ 215,477	\$ 154,243
Revenue Less Expenditures	\$ 48,341	\$ 24,293	\$ 223,398	\$ (77,350)	\$ 6,172
Fund Balance, Beginning of Year	\$ 239,102	\$ 287,443	\$ 311,736	\$ 535,134	\$ 457,784
Fund Balance, End of Year	\$ 287,443	\$ 311,736	\$ 535,134	\$ 457,784	\$ 463,957
Assigned Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Available Fund Balance	\$ 287,443	\$ 311,736	\$ 535,134	\$ 457,784	\$ 463,957

[1] Prior Period Adjustment

Capital Improvement Projects

FY 2020-21 Projects

	<u>Project Amount Expended</u>	<u>Percent Funded by Impact Fees</u>	<u>Impact Fee Expenditures</u>	<u>Non-Impact Fee Expenditures</u>
Impact Fee Administration	\$ 154,243	100%	\$ 154,243	\$ -

FY 2019-20 Projects

	<u>Project Amount Expended</u>	<u>Percent Funded by Impact Fees</u>	<u>Impact Fee Expenditures</u>	<u>Non-Impact Fee Expenditures</u>
Impact Fee Administration	\$ 215,477	100%	\$ 215,477	\$ -

Five Year Revenue Test Using First in First Out Method

	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>
Available Revenue Current Year	\$ 137,858	\$ 89,970	\$ 355,571	\$ 138,127	\$ 160,415
Available Revenue Prior Fiscal Year (2-yr Old Funds)	\$ 127,336	\$ 137,858	\$ 89,970	\$ 319,657	\$ 138,127
Available Revenue Prior Fiscal Year (3-yr Old Funds)	\$ 22,250	\$ 83,908	\$ 89,593	\$ -	\$ 165,414
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	\$ 287,443	\$ 311,736	\$ 535,134	\$ 457,784	\$ 463,957

Five Year Expenditure to Revenue Match

	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>
Expense Allocation Current Year	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (2-yr Old Funds)	\$ -	\$ -	\$ -	\$ 35,914	\$ -
Expense Allocation Prior Fiscal Year (3-yr Old Funds)	\$ 8,287	\$ 43,428	\$ 48,265	\$ 89,970	\$ 154,243
Expense Allocation Prior Fiscal Year (4-yr Old Funds)	\$ 29,785	\$ 22,250	\$ 83,908	\$ 89,593	\$ -
Expense Allocation Prior Fiscal Year (5-yr Old Funds)	\$ 19,766	\$ -	\$ -	\$ -	\$ -
Expense Allocation Greater than five Prior Fiscal years	\$ 31,679	\$ -	\$ -	\$ -	\$ -
Total Annual Expenditures	\$ 89,517	\$ 65,678	\$ 132,172	\$ 215,477	\$ 154,243

**Capital Facilities Fee Program Fee Schedule for First Half of FY2020-21
(July 1, 2020 through December 31, 2020)**

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

**Capital Facilities Fee Program Fee Schedule for Second Half of FY2020-21
(January 1, 2021 through June 30, 2021)**

Land Use Category	City Admin Facilities	Police Facilities	Corporation Yard	Corporation 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 317	Fund 319	
RESIDENTIAL								
Single-Family (< 3 units - includes duplexes)	\$ 286	\$ 1,222	\$ 520	\$ 342	\$ 1,393	\$ 721	\$ 180	\$ 4,664 / unit
Single-Family TOD*	\$ 286	\$ 1,222	\$ 520	\$ 342	\$ 1,393	\$ 800	\$ 183	\$ 4,746 / unit
Single-Family Age-Restricted	\$ 156	\$ 663	\$ 282	\$ 185	\$ 755	\$ 280	\$ 93	\$ 2,414 / unit
Multi-Family (3+ units attached)	\$ 209	\$ 892	\$ 380	\$ 249	\$ 1,016	\$ 606	\$ 134	\$ 3,486 / unit
Multi-Family TOD	\$ 209	\$ 892	\$ 380	\$ 249	\$ 1,016	\$ 806	\$ 143	\$ 3,695 / unit
Multi-Family Age-Restricted	\$ 111	\$ 479	\$ 204	\$ 134	\$ 546	\$ 387	\$ 74	\$ 1,935 / unit
COMMERCIAL								
Shopping Center/General Commercial	\$ 0.05	\$ 0.22	\$ 0.10	\$ 0.06	n/a	\$ 0.87	\$ 0.05	\$ 1.35 / building sq. ft.
Shopping Center/General Commercial TOD*	\$ 0.05	\$ 0.22	\$ 0.10	\$ 0.06	n/a	\$ 0.92	\$ 0.05	\$ 1.40 / building sq. ft.
Car Sales (new and used)	\$ 0.04	\$ 0.18	\$ 0.07	\$ 0.05	n/a	\$ 0.71	\$ 0.04	\$ 1.09 / building sq. ft.
Hotel	\$ 0.02	\$ 0.10	\$ 0.04	\$ 0.03	n/a	\$ 0.37	\$ 0.02	\$ 0.58 / building sq. ft.
OFFICE								
Office	\$ 0.08	\$ 0.35	\$ 0.15	\$ 0.10	n/a	\$ 0.93	\$ 0.06	\$ 1.67 / building sq. ft.
Office TOD*	\$ 0.08	\$ 0.35	\$ 0.15	\$ 0.10	n/a	\$ 1.04	\$ 0.07	\$ 1.79 / building sq. ft.
INDUSTRIAL								
	\$ 0.04	\$ 0.20	\$ 0.08	\$ 0.05	n/a	\$ 0.19	\$ 0.02	\$ 0.58 / building sq. ft.

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 annual inflation adjustments. A comprehensive update to the fees and uses was approved and codified by the City Council on March 27, 2013. As a result of the 2013 Nexus Study, the City consolidated the Affordable Housing Fund and the Very Low-Income Housing Trust Fund and established new maximum fees for residential and non-residential development projects under the Affordable Housing Development Impact Fee Program. For accounting and reporting purposes, all activities for both programs, including all loans regardless of origination date, were combined in the Affordable Housing Fund (Fund 231). The City has initiated the process of updating the affordable housing fee analysis to ensure a nexus still exists and to evaluate maximum fee levels under current economic conditions. That fee analysis is expected to be completed during calendar year 2022.

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

Required Findings

1. The purpose of the affordable housing fee program is to fund a portion of the cost of affordable housing for low-income households, the need for which is generated by new residential and non-residential development in the City.
2. The reasonable relationship between the affordable housing fee and the purpose for which it is charged is demonstrated in the *Affordable Housing Nexus Study* dated February 27, 2013.
3. Since the establishment of the Affordable Housing Fund, about \$75 million in loans has been committed to fourteen affordable housing projects. The most recently funded project (\$5 million), the Gardens at Quail Run, has 96 units (95 affordable units) and is expected to complete construction during calendar year 2021. Disbursements of the \$5 million loan on that project are tied to certain construction and leasing milestones and will likely be made in FY 2020/21 and FY 2021/22. The City's prior affordable housing projects, the 98-unit Bow Street Apartments, received a \$5 million loan, and all funds have been disbursed. In FY 2020/21, the City used the Affordable Housing Fund to purchase four contiguous parcels

located at the southeast corner of Elk Grove Blvd and Webb Street, which will be the future home of a new affordable housing project. Staff is currently working with a consultant to provide basic design parameters and financial analysis and expects to partner with an experienced affordable housing developer to build on the site.

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

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

Land use	July 1, 2020 through December 31, 2020	Jan.1 2021 through June 30, 2021
Single-Family	\$4,731 / unit	\$5,203 / unit
Multi-Family	\$2,838 / unit	\$3,121 / unit
Commercial	\$0.78 / sq. ft	\$0.85 / sq. ft
Hotel	\$2.29 / sq. ft	\$2.53 / sq. ft
Manufacturing	\$0.88 / sq. ft	\$0.97 / sq. ft
Warehouse	\$0.94 / sq. ft	\$1.04 / sq. ft

Note: Fees include 3% administrative component. January 1, 2021 rate increase was 9.98% per the average increases in median sales price, Engineering News Record-Construction Cost Index (ENR-CCI) San Francisco index and Consumer Price Index.

Beginning Balance, July 1, 2020	\$ 85,284,351
Fees Collected	\$ 3,986,369
CalHome HAP Loan Reimbursement	\$ -
Interest Earned, Market Gain/Loss	\$ 136,243
Loan Repayment Interest	\$ 211,230
Other Revenues	\$ 19,538
Total	\$ 4,353,380

Disbursements	Amount	% Fee Funded in FY21
Impact Fee Administration	\$ 1,228,594	100%
AB1600 Disbursements	\$ 1,000,000	100%
Total	\$ 2,228,594	

Ending Balance, June 30, 2021	\$ 87,409,137
Adjustment to Fund Balance, End of Year	\$ 1,000,000
Adjusted Fund Balance, End of Year	\$ 88,409,137
Assigned Fund Balance, End of Year	\$ 65,363,713
Available Fund Balance as of June 30, 2021	\$ 23,045,424

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

Continued from previous page:

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

<u>Loan Receivables</u>	<u>Amount</u>	<u>Due Date & Int. Rate</u>
Terracina Park Meadows (see Note 1)	\$1,990,173	see Note 1 below
Vintage 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	\$61,290,706	

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

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

<u>Planned Projects for Fiscal Year 2021/22</u>	<u>Amount</u>	<u>% Fee Funded</u>
Land Acquisition	\$3,000,000	100%
New Projects	\$5,000,000	100%
<u>Planned Projects for Fiscal Year 2022/23</u>	<u>Amount</u>	<u>% Fee Funded</u>
Sheldon Farms	\$6,000,000	100%
New Projects	\$5,000,000	100%

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

<u>Description</u>	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>
Revenues					
Fees collected	\$ 1,262,349	\$ 2,796,938	\$ 3,979,716 [1]	\$ 3,499,724	\$ 3,986,369
Cal Home HAP Loan Reimbursement	\$ 261,746	\$ -	\$ -	\$ -	\$ -
Interest Earned, Market Gain/Loss	\$ 43,014	\$ 10,321	\$ 646,170 [1]	\$ 824,420	\$ 136,243
Loan repayment interest	\$ 488,039	\$ 106,406	\$ 172,132	\$ 1,196,834	\$ 211,230
Other Revenues	\$ -	\$ 4,600	\$ 154,855	\$ 2,762	\$ 19,538
Total Revenues	\$ 2,055,148	\$ 2,918,265	# \$ 4,952,873	\$ 5,523,741	\$ 4,353,380
Expenditures					
Impact Fee Administration	\$ 71,644	\$ 106,312	\$ 185,038	\$ 3,006,102	\$ 1,228,594
AB 1600 Disbursements	\$ 118,995	\$ 60,613	\$ 2,000,000	\$ 2,000,000	\$ 1,000,000
Total Expenditures	\$ 190,639	\$ 166,925	\$ 2,185,038	\$ 5,006,102	\$ 2,228,594
Revenue Less Expenditures	\$ 1,864,509	\$ 2,751,340	\$ 2,767,835	\$ 517,639	\$ 2,124,786
Fund Balance, Beginning of Year	\$ 73,557,162	\$ 75,357,276	\$ 78,073,270	\$ 82,841,105	\$ 85,284,351
Adjustment to Fund Balance, End of Year*	\$ (64,395)	\$ (35,345)	\$ 2,000,000	\$ 1,925,607	\$ 1,000,000
Adjusted Fund Balance, End of Year	\$ 75,357,276	\$ 78,073,270	\$ 82,841,105	\$ 85,284,351	\$ 88,409,137
Assigned Fund Balance	\$ 64,002,762	\$ 63,976,587	\$ 66,018,866	\$ 65,363,713	\$ 65,363,713
Available Fund Balance	\$ 11,354,514	\$ 14,096,683	\$ 16,822,239	\$ 19,920,638	\$ 23,045,424

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

[1] Prior Period Adjustment

Capital Improvement Projects

	Project Amount Expended	Percent Funded by	
		Impact Fees	Non-Impact Fee Expenditures
FY 2020-2021 Projects			
Impact Fee Administration	\$ 1,228,594	100%	\$ -
Loans issued	\$ -	100%	\$ -
CalHome HAP Loans	\$ 1,000,000	100%	\$ -
Total	\$ 2,228,594		\$ 2,228,594

	Project Amount Expended	Percent Funded by	
		Impact Fees	Non-Impact Fee Expenditures
FY 2019-2020 Projects			
Impact Fee Administration	\$ 3,006,102	100%	\$ -
Loans issued	\$ -	100%	\$ -
CalHome HAP Loans	\$ 2,000,000	100%	\$ -
Total	\$ 5,006,102		\$ 5,006,102

Five Year Revenue Test Using First in First Out Method

	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>
Available Revenue Current Year	\$ 4,857,394	\$ 2,918,265	\$ 4,952,873	\$ 5,523,741	\$ 4,353,380
Available Revenue Prior Fiscal Year (2-yr Old Funds)	\$ 3,497,094	\$ 4,857,394	\$ 2,918,265	\$ 4,952,873	\$ 5,523,741
Available Revenue Prior Fiscal Year (3-yr Old Funds)	\$ 3,000,026	\$ 3,497,094	\$ 4,857,394	\$ 2,918,265	\$ 4,952,873
Available Revenue Prior Fiscal Year (4-yr Old Funds)	\$ -	\$ 2,823,931	\$ 3,497,094	\$ 4,857,394	\$ 2,918,265
Available Revenue Prior Fiscal Year (5-yr Old Funds)	\$ -	\$ -	\$ 596,613	\$ 1,668,366	\$ 4,857,394
Available Revenue Greater than five Prior Fiscal years	\$ -	\$ -	\$ -	\$ -	\$ 439,772
Total Revenue Available	\$ 11,354,514	\$ 14,096,683	\$ 16,822,239	\$ 19,920,638	\$ 23,045,424

Five Year Expenditure to Revenue Match

	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</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)	\$ 190,639	\$ 166,925	\$ -	\$ 912,394	\$ -
Expense Allocation Prior Fiscal Year (5-yr Old Funds)	\$ -	\$ -	\$ 2,185,038	\$ 3,497,094	\$ 560,228
Expense Allocation Greater than five Prior Fiscal years	\$ -	\$ -	\$ -	\$ 596,613	\$ 1,668,366
Total Annual Expenditures	\$ 190,639	\$ 166,925	\$ 2,185,038	\$ 5,006,102	\$ 2,228,594

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 Intelligent Transportation System 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 Intelligent Transportation System 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 an adequate level of service 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 2021-2026 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, 2020	\$ 32,159,718
Program Fees collected	\$ 12,017,203
Interest Earned, Market Gain/Loss	\$ 35,967
Miscellaneous Reimbursement	\$ 20,000
Fee Credit Reimbursement	\$ -
Other revenue	\$ 282,737
Total	\$ 12,355,907

	Amount	% Fee Funded in FY21
Disbursements		
Impact Fee Administration	\$ 668,300	100%
Capital Southeast JPA Membership	\$ 45,000	100%
Interfund Loan Repayment	\$ 72,275	100%
Bike/Ped Master Plan Update WAM006	\$ 92,746	100%
Bond Median/E. Stock Blvd WTC015	\$ 712,183	100%
Grant Line/Sheldon Area Feasibility Study WTR028	\$ 310,316	85%
Elk Grove Creek Trail Gap Closure WTL011	\$ 1,523	74%
Laguna Crk Trail - Lewis Stein Rd. WTL019	\$ 5,673	11%
Laguna Creek Open Space Trail WTL022	\$ 335	4%
SEPA Roadway ROW Acquisition WTR027	\$ 7,876	11%
Bradshaw/Sheldon Improvements PT0137	\$ (146)	5%
Arterial Rd Rehab FY16 WPR014	\$ 54,564	7%
Grant Line Rd Widening WTR002	\$ 781,332	100%
Whitelock Project Study Report WTR009	\$ 241,512	100%
Kammerer/Big Horn to Lotz Pkwy WTR017	\$ 1,749,800	68%
Kammerer/Big Horn to Big Horn Blvd WTR018	\$ 130,536	35%
Sheldon Elk Grove/Florin to Waterman WTR054	\$ 1,721,970	23%
SR99 North Aux Land to Elk Grove Blvd/Calvine WTR095	\$ 2,147,000	57%
Interchange Right of Way Transfer WTRA04	\$ 53,297	100%
Roadway Fee Update 20 WTRA07	\$ 192,026	55%
Developer Fee Reimbursement	\$ 787,244	100%
Total	\$ 9,775,364	
 Ending Balance, June 30, 2021	 \$ 34,740,261	

Elk Grove Roadway Fee (Fund 328-page 2 of 5)

Continued from previous page

Planned Projects for Fiscal Year 2021/22	Amount	% Fee Funded in FY22
Bike/Ped Mstr Pln Update WAM006	\$ 514	100%
Laguna Crk Trl Mstr Plan WAM011	\$ 100,000	100%
Grant Line/Sheldon Area Feasib WTR028	\$ 238,912	100%
Elk Grove Crk Trl Gap Closure WTL011	\$ 89,964	100%
Laguna Crk Trl X R99 WTL016	\$ 176,650	100%
Lgna Crk Trl Brcvl Sdwk WTL019	\$ 110,459	100%
SEPA RDWY ROW Acquisition WTR027	\$ 1,809,095	100%
Arterial Rd Rehab FY16 WPR014	\$ 197,725	100%
Other Capital Improvements WTR000	\$ 100,000	100%
Grantline Rd Widening WTR002	\$ 2,692,049	100%
Whitelock Proj Study Rprt WTR009	\$ 5,013,822	100%
Old Twn St Scape Phase 2	\$ 550,000	100%
Kammer Rd 4 Ln ext Lent Ranch WTR014	\$ 6,300,000	100%
Kammerer Rd Ext & Widening WTR015	\$ 100,000	100%
Kammerer/Big Horn to Lotz Pkwy WTR017	\$ 5,147,203	100%
Kammerer/Brcvll to Big Horn WTR018	\$ 33,464	100%
Brcvll Widen Laguna to Sheldo WTR062	\$ 300,000	100%
CW Traf Sgnl Enh/Cong Relief WTR094	\$ 30,000	100%
SR99 N Aux Ln EG BLVD/Calvine WTR095	\$ 214,000	100%
Interchange Right of Way Trsfr WTRA04	\$ 55,249	100%
RDWY Fee Update 20 WTRA07	\$ 79,400	100%
Total	\$ 23,338,504	

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

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

Description	FY 2016/17	FY2017/18	FY2018/19	FY2019/20	FY2020/21
Revenues					
Program Fees collected	\$ 2,664,579	\$ 8,200,778 [1]	\$ 8,914,834 [1]	\$ 9,589,599	\$ 12,017,203
Interest Earned, Market Gain/Loss	\$ (21,992)	\$ 71,329	\$ 1,469,127 [1]	\$ 1,764,441	\$ 35,967
Miscellaneous Reimbursement	\$ 933,452	\$ 689,784	\$ 3,645,115	\$ 24,489	\$ 20,000
Fee Credit Reimbursement	\$ 2,618,688	\$ -	\$ -	\$ -	\$ -
Other revenue	<u>\$ 549,798</u>	<u>\$ -</u>	<u>\$ 60,814</u>	<u>\$ 37,352</u>	<u>\$ 282,737</u>
Total Revenues	\$6,744,524	\$ 8,961,890	\$ 14,089,890	\$ 11,415,881	\$ 12,355,907
Expenditures					
Developer Fee Reimbursement	\$ (35,500)	\$ 208,175	\$ 2,718,398	\$ 440,713	\$ 787,244
Impact Fee Administration	\$ 622,350	\$ 926,601	\$ 905,955	\$ 699,485	\$ 713,300
Interfund Loan Repayment (Interest)			\$ 23,120	\$ 23,120	\$ 72,275
AB1600 Expenditures	<u>\$ 6,944,324</u>	<u>\$ 3,842,129</u>	<u>\$ 8,814,215</u>	<u>\$ 3,731,357</u>	<u>\$ 8,202,544</u>
Total Expenditures	\$ 7,531,174	\$ 4,976,905	\$ 12,461,688	\$ 4,894,675	\$ 9,775,364
Revenue Less Expenditures	\$ (786,650)	\$ 3,984,985	\$ 1,628,202	\$ 6,521,206	\$ 2,580,543
Fund Balance, Beginning of Year	\$ 20,209,304	\$ 19,422,655	\$ 23,407,640	\$ 25,638,512	\$ 32,159,718
Prior year adjustment	\$ -	\$ - [1]	\$ 602,669	\$ -	\$ -
Revised Beginning Balance	\$ -	\$ -	\$ 24,010,309	\$ -	\$ -
Fund Balance, End of Year	\$ 19,422,655	\$ 23,407,640	\$ 25,638,512	\$ 32,159,718	\$ 34,740,261
Adjustment for Other Balance Sheet Activity	\$ -	\$ -	\$ 6,380,886	\$ -	\$ -
Adjustment for EGRFP Roadway Fee Credits	\$ 5,390,224	\$ 4,745,917 [2]		\$ -	\$ -
Adjusted Available Fund Balance	\$ 24,812,879	\$ 28,153,557	\$ 32,019,398	\$ 32,159,718	\$ 34,740,261

[1] Prior Year Adjustment

[2] FY18/19 Elk Grove Roadway Fee Credits reduced to \$0. FY18/19 Adjustment for Balance Sheet Activity reflects removal of all Elk Grove Roadway fee credits. Elk Grove Roadway Fee credits still exist as commitment but are no longer recorded in the balance sheet.

Capital Improvement Projects

FY 2020-21 Projects	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
Impact Fee Administration	\$ 668,300	100%	\$ 668,300	\$ -
Capital Southeast JPA Membership	\$ 45,000	100%	\$ 45,000	\$ -
Interfund Loan Repayment	\$ 72,275	100%	\$ 72,275	\$ -
Bike/Ped Master Plan Update WAM006	\$ 145,828	64%	\$ 92,746	\$ 53,082
Bond Median/E. Stock Blvd WTC015	\$ 1,771,731	40%	\$ 712,183	\$ 1,059,549
Grant Line/Sheldon Area Feasibility Study WTR028	\$ 310,316	100%	\$ 310,316	\$ -
Elk Grove Creek Trail Gap Closure WTL011	\$ 13,281	11%	\$ 1,523	\$ 11,758
Laguna Crk Trail - Lewis Stein Rd. WTL019	\$ 96,049	6%	\$ 5,673	\$ 90,376
Laguna Creek Open Space Trail WTL022	\$ 750	45%	\$ 335	\$ 415
SEPA Roadway ROW Acquisition WTR027	\$ 11,783	67%	\$ 7,876	\$ 3,907
Bradshaw/Sheldon Improvements PT0137	\$ (146)	100%	\$ (146)	\$ -
Arterial Rd Rehab FY16 WPR014	\$ 221,065	25%	\$ 54,564	\$ 166,501
Grant Line Rd Widening WTR002	\$ 5,912,144	13%	\$ 781,332	\$ 5,130,812
Whitelock Project Study Report WTR009	\$ 241,512	100%	\$ 241,512	\$ -
Kammerer/Big Horn to Lotz Pkwy WTR017	\$ 5,420,562	32%	\$ 1,749,800	\$ 3,670,761
Kammerer/Big Horn to Big Horn Blvd WTR018	\$ 2,255,798	6%	\$ 130,536	\$ 2,125,262
Sheldon Elk Grove/Florin to Waterman WTR054	\$ 1,721,970	100%	\$ 1,721,970	\$ -
SR99 North Aux Land to Elk Grove Blvd/Calvine WTR095	\$ 2,147,000	100%	\$ 2,147,000	\$ -
Interchange Right of Way Transfer WTRA04	\$ 53,297	100%	\$ 53,297	\$ -
Roadway Fee Update 20 WTRA07	\$ 192,026	100%	\$ 192,026	\$ -
Developer Fee Reimbursement	<u>\$ 787,244</u>	100%	<u>\$ 787,244</u>	\$ -
Total	\$ 22,087,786		\$ 9,775,364	

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

Continued from previous page

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

	FY 2016/17	FY2017/18	FY2018/19	FY2019/20	FY2020/21
Five Year Revenue Test Using First in First Out Method	\$ 6,744,524	\$ 8,961,890	\$ 14,089,890	\$ 11,415,881	\$ 12,355,907
Available Revenue Prior Fiscal Year (2-yr Old Funds)	\$ 6,504,623	\$ 6,744,524	\$ 8,961,890	\$ 14,089,890	\$ 11,415,881
Available Revenue Prior Fiscal Year (3-yr Old Funds)	\$ 4,795,947	\$ 6,504,623	\$ 6,744,524	\$ 6,653,947	\$ 10,968,473
Available Revenue Prior Fiscal Year (4-yr Old Funds)	\$ 4,346,167	\$ 4,795,947	\$ 2,223,093	\$ -	\$ -
Available Revenue Prior Fiscal Year (5-yr Old Funds)	\$ 2,421,618	\$ 1,146,573	\$ -	\$ -	\$ -
Available Revenue Greater than five Prior Fiscal years	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue Available	\$ 24,812,879	\$ 28,153,557	\$ 32,019,398	\$ 32,159,718	\$ 34,740,261

	FY 2016/17	FY2017/18	FY2018/19	FY2019/20	FY2020/21
Five Year Expenditure to Revenue Match	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Current Year	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (2-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (3-yr Old Funds)	\$ -	\$ -	\$ 14,545	\$ -	\$ 3,121,417
Expense Allocation Prior Fiscal Year (4-yr Old Funds)	\$ -	\$ -	\$ 6,504,623	\$ 2,671,582	\$ 6,653,947
Expense Allocation Prior Fiscal Year (5-yr Old Funds)	\$ -	\$ 2,555,287	\$ 4,795,947	\$ 2,223,093	\$ -
Expense Allocation Greater than five Prior Fiscal years	\$ 7,531,174	\$ 2,421,618	\$ 1,146,573	\$ -	\$ -
Total Annual Expenditures	\$ 7,531,174	\$ 4,976,905	\$ 12,461,688	\$ 4,894,675	\$ 9,775,364

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

Continued from previous page

Adopted 2021-2026 Capital Improvement Program (CIP)					
	FY2021/22	FY2022/23	FY2023/24	FY2024/25	FY2025/26
Bilby Road Imp - Bruceville Road to Shed C Channel WTR029	\$ -	\$ 75,000	\$ -	\$ -	\$ -
Bike/Ped Mstr Pln Update WAM006	\$ 514	\$ -	\$ -	\$ -	\$ -
Laguna Crk Trl Mstr Plan WAM011	\$ 100,000	\$ -	\$ -	\$ -	\$ -
Arterial Rd Rehab FY16 WPR014	\$ 197,725	\$ -	\$ -	\$ -	\$ -
Elk Grove Crk Trl Gap Closure WTL011	\$ 89,964	\$ 125,000	\$ -	\$ -	\$ -
Laguna Crk Trl X R99 WTL016	\$ 176,650	\$ 5,350	\$ -	\$ 284,000	\$ -
Lgna Crk Trl Brcvl Sdwb WTL019	\$ 110,459	\$ 189,700	\$ -	\$ -	\$ -
Other Capital Improvements WTR000	\$ 100,000	\$ -	\$ -	\$ -	\$ -
Grantline Rd Widening WTR002	\$ 2,692,049	\$ -	\$ -	\$ -	\$ -
Whitelock Proj Study Rprt WTR009	\$ 5,013,822	\$ 4,700,000	\$ -	\$ -	\$ -
Old Twn St Scape Phase 2 WTR012	\$ 550,000	\$ -	\$ -	\$ -	\$ -
Kammer Rd 4 Ln ext Lent Ranch WTR014	\$ 6,300,000	\$ -	\$ -	\$ 10,274,800	\$ -
Kammerer Rd Ext & Widening WTR015	\$ 100,000	\$ -	\$ -	\$ -	\$ -
Kammerer/Big Horn to Lotz Pkwy WTR017	\$ 5,147,203	\$ -	\$ -	\$ -	\$ -
Kammerer/Brcvle to Big Horn WTR018	\$ 33,464	\$ -	\$ -	\$ -	\$ -
SEPA RDWY ROW Acquisition WTR027	\$ 1,809,095	\$ -	\$ -	\$ -	\$ -
Grant Line/Sheldon Area Feasib WTR028	\$ 238,912	\$ -	\$ -	\$ -	\$ -
Laguna Blvd. Right Turn Lane to W. Stockton Blvd. WTR058	\$ -	\$ 135,000	\$ 288,000	\$ 2,056,000	\$ -
Brcvle Widen Laguna to Sheldo WTR062	\$ 300,000	\$ -	\$ -	\$ -	\$ -
Whitelock Pkwy Impvmts - Big Horn Blvd to Lotz Pkwy WTR065	\$ -	\$ 200,000	\$ -	\$ -	\$ -
Elk Grove Blvd/Bradshaw/Grant Line Intersections WTR071	\$ -	\$ 300,000	\$ -	\$ -	\$ -
Waterman Rd Traffic Signals at Mainline Drive/Kent St. WTR075	\$ -	\$ -	\$ 90,000	\$ -	\$ -
Grant Line Rd and Wilton Rd Operational Imprvmts WTR091	\$ -	\$ 500,000	\$ -	\$ -	\$ -
Calvine Road Complete Streets WTR093	\$ -	\$ -	\$ 200,000	\$ -	\$ -
CW Traf Sgnl Enh/Cong Relief WTR094	\$ 30,000	\$ 121,000	\$ -	\$ -	\$ -
SR99 N Aux Ln EG BLVD/Calvine WTR095	\$ 214,000	\$ -	\$ -	\$ -	\$ -
Interchange Right of Way Trsf WTRA04	\$ 55,249	\$ -	\$ -	\$ -	\$ -
Roadway Fee Update WTRA07	\$ 79,400	\$ -	\$ -	\$ -	\$ -
Total	\$ 23,338,504	\$ 6,351,050	\$ 578,000	\$ 12,614,800	\$ -

Roadway Fee Program Schedule First Half of FY2020-21 (July 1, 2020 through December 31, 2020)

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

Roadway Fee Program Schedule Second Half of FY2020-21 (January 1, 2021 through June 30, 2021)

Land Use Category	Zone 1 (Elk Grove)	Zone 2 (Laguna)	Zone 3 (Laguna West)	Zone 4 (Lakeside)	Zone 5 (Stonelake)	
RESIDENTIAL						
Single-Family (1 - 2 units)	\$ 11,323	\$ 9,506	\$ 8,286	\$ 5,864	\$ 11,067	per unit
Single-Family Age-Restricted	\$ 4,387	\$ 3,766	\$ 3,481	\$ 2,752	\$ 4,313	per unit
Single-Family TOD ¹	\$ 10,192	\$ 8,554	\$ 7,461	\$ 5,280	\$ 9,959	per unit
Multifamily (3+ units attached)	\$ 7,868	\$ 6,436	\$ 5,775	\$ 4,104	\$ 7,693	per unit
Multifamily Age-Restricted	\$ 4,372	\$ 3,747	\$ 3,465	\$ 2,736	\$ 4,296	per unit
Multifamily TOD ¹	\$ 5,899	\$ 4,822	\$ 4,330	\$ 3,075	\$ 5,770	per unit
COMMERCIAL						
General Commercial	\$ 10.25	\$ 7.41	\$ 7.11	\$ 3.24	\$ 9.97	per building sq. ft.
Commercial TOD	\$ 9.69	\$ 6.97	\$ 6.70	\$ 3.03	\$ 9.41	per building sq. ft.
Car Sales (new and used)	\$ 12.83	\$ 9.74	\$ 9.47	\$ 5.34	\$ 12.49	per building sq. ft.
OFFICE						
Office	\$ 9.74	\$ 6.98	\$ 7.67	\$ 3.60	\$ 9.47	per building sq. ft.
Office TOD ¹	\$ 8.74	\$ 6.27	\$ 6.89	\$ 3.23	\$ 8.52	per building sq. ft.
INDUSTRIAL						
	\$ 6.98	\$ 5.58	\$ 5.54	\$ 3.84	\$ 6.82	per building sq. ft.
INSTITUTIONAL						
Assembly Use ²	\$ 6.85	\$ 5.73	\$ 4.98	\$ 3.57	\$ 6.72	per building sq. ft.
Day/Child Care ³	\$ 25.41	\$ 21.35	\$ 18.64	\$ 13.22	\$ 24.99	per building sq. ft.
Private School (K-12)	\$ 9.40	\$ 7.89	\$ 6.89	\$ 4.87	\$ 9.24	per building sq. ft.
MISCELLANEOUS						
Gas Station	\$ 13,692	\$ 10,585	\$ 10,292	\$ 6,124	\$ 13,421	per fueling station
Hotel/Motel	\$ 4,957	\$ 4,739	\$ 3,448	\$ 1,606	\$ 4,829	per room
Congregate Care Facility	\$ 0.98	\$ 0.81	\$ 0.73	\$ 0.51	\$ 0.96	per building sq. ft.
Health Club	\$ 6.75	\$ 5.65	\$ 4.96	\$ 3.49	\$ 6.65	per building sq. ft.
Library	\$ 4.69	\$ 3.94	\$ 3.42	\$ 2.38	\$ 4.59	per building sq. ft.

Cosumnes Community Services District Fire Fee Program Overview

The CSD 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 million of which was in the City of Elk Grove.

The CSD 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 CSD Fire Fee Program Fund. The CSD Fire Fee Program Fund is a liability account with the City and funds are provided to the CSD every quarter. 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 2021-2026 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 were also adopted by Sacramento County. The administrative revenues are split with the CSD.

City's Balance, July 1, 2020	\$	-	
 <u>Revenue</u>			
Fees Collected	\$	-	
Interest Earned, Market Gain/Loss	\$	7,398	
Miscellaneous Revenue	\$	-	
Total Revenue	\$	7,398	
<u>Disbursements</u>	<u>Amount</u>		<u>% Fee Funded in FY21</u>
Impact Fee Administration	\$ 5,950		100%
Total	\$ 5,950		
Ending Balance, June 30, 2021	\$	1,448	

Elk Grove Fire Fee Program (Fund 710)

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.

CSD's Beginning Balance, July 1, 2020	\$6,742,233
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Revenue

Interest earned	\$130,244
Passed through to Cosumnes CSD	\$2,149,947
Total Revenue	\$2,280,191

Disbursements

	<u>Amount</u>	<u>% Fee Funded</u>
Fleet Maintenance Facility Debt Payment	\$42,719	38%
Station 77	\$173,024	100%
EMS/Logistics	\$20,466	38%
Station 78	\$904	100%
Total Expended Funds	\$237,113	

Ending Balance, June 30, 2021	\$8,785,311
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Planned Cosumnes CSD Projects for 21/22

	<u>Amount</u>	<u>% Fee Funded</u>
Station 77	\$8,070,000	100%
Station 78	\$500,000	100%

Total CSD Projects Planned in FY 20/21	\$8,570,000
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City Administration (Fund 329 sub-account 02-03)

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

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

Beginning Balance, July 1, 2020	\$ 148,333
Fees Collected	\$ 31,948
Interest Earned, Market Gain/Loss	\$ 675
Miscellaneous Revenue	\$ -
Total	\$ 32,623

<u>Disbursements</u>	<u>Amount</u>	<u>% Fee Funded in FY21</u>
Impact Fee Administration	\$ 20,731	100%
Total	\$ 20,731	

Ending Balance, June 30, 2021	\$ 160,226
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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 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>
Revenues					
Fees collected by the City	\$ 9,304	\$ 29,737	\$ 32,633	\$ 24,190	\$ 31,948
Interest Earned, Market Gain/Loss	\$ 328	\$ 173	\$ 4,543	\$ 2,373	\$ 675
Total Revenues	\$ 9,632	\$ 29,910	\$ 37,176	\$ 26,563	\$ 32,623
Expenditures					
Impact Fee Administration	\$ 6,295	\$ 6,827	\$ 6,981	\$ 17,371	\$ 20,731
Total Expenditures	\$ 6,295	\$ 6,827	\$ 6,981	\$ 17,371	\$ 20,731
Revenue Less Expenditures	\$ 3,337	\$ 23,083	\$ 30,195	\$ 9,192	\$ 11,892
Fund Balance, Beginning of Year	\$ 82,526	\$ 85,863	\$ 108,946	\$ 139,141	\$ 148,333
Fund Balance, End of Year	\$ 85,863	\$ 108,946	\$ 139,141	\$ 148,333	\$ 160,226
Assigned Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted Available Fund Balance	\$ 85,863	\$ 108,946	\$ 139,141	\$ 148,333	\$ 160,226

Capital Improvement Projects

<u>FY 2020-21 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	\$ 62,577	33%	\$ 20,731	\$ 41,846
<u>FY 2019-20 Projects</u>	<u>Project Amount Expended</u>	<u>Percent Funded by Impact Fees</u>	<u>Impact Fee Expenditures</u>	<u>Non-Impact Fee Expenditures</u>
Impact Fee Administration	\$ 55,922	31%	\$ 17,371	\$ 38,551

Five Year Revenue Test Using First in First Out Method

	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>
Available Revenue Current Year	\$ 9,632	\$ 29,910	\$ 37,176	\$ 26,563	\$ 32,623
Available Revenue Prior Fiscal Year (2-yr Old Funds)	\$ 21,858	\$ 9,632	\$ 29,910	\$ 37,176	\$ 26,563
Available Revenue Prior Fiscal Year (3-yr Old Funds)	\$ 17,576	\$ 21,858	\$ 9,632	\$ 29,910	\$ 37,176
Available Revenue Prior Fiscal Year (4-yr Old Funds)	\$ 9,794	\$ 17,576	\$ 21,858	\$ 9,632	\$ 29,910
Available Revenue Prior Fiscal Year (5-yr Old Funds)	\$ 10,919	\$ 9,794	\$ 17,576	\$ 21,858	\$ 9,632
Available Revenue Greater than five Prior Fiscal years	\$ 16,084	\$ 20,176	\$ 22,989	\$ 23,193	\$ 24,320
Total Revenue Available	\$ 85,863	\$ 108,946	\$ 139,141	\$ 148,333	\$ 160,226

Five Year Expenditure to Revenue Match

	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2019/20</u>
Expense Allocation Current Year	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (2-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (3-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (4-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (5-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Greater than five Prior Fiscal years	\$ 6,295	\$ 6,827	\$ 6,981	\$ 17,371	\$ 20,731
Total Annual Expenditures	\$ 6,295	\$ 6,827	\$ 6,981	\$ 17,371	\$ 20,731

Elk Grove Fire Fee Program Fee Schedule for First Half of FY2020-21
(July 1, 2020 through December 31, 2020)

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

Elk Grove Fire Fee Program Fee Schedule for Second Half of FY2020-21
(January 1, 2021 through June 30, 2021)

Land Use Category	Zone 1 (Elk Grove)	Zone 2 (Laguna)	Zone 3 (Laguna West)	Zone 4 (Lakeside)	Zone 5 (Stonelake)	
RESIDENTIAL						
Single Family (1-2 units-includes duplexes)	\$ 2,208.32	\$ 2,155.80	\$ 2,053.82	\$ 2,132.10	\$ 2,027.04	per unit
Multi-Family (3 or more units)	\$ 1,454.36	\$ 1,437.88	\$ 1,409.04	\$ 1,431.70	\$ 1,400.80	per unit
Age-Restricted (single-family and multifamily)	\$ 1,172.14	N/A	N/A	N/A	N/A	per unit
NONRESIDENTIAL						
Commercial/Office	\$ 1.87	\$ 1.83	\$ 1.80	\$ 1.82	\$ 1.79	per sq. ft.
Industrial	\$ 0.61	\$ 0.60	\$ 0.56	\$ 0.59	\$ 0.56	per sq. ft.
INSTITUTIONAL						
Religious Institution						
Day/Child Care (pre-school and adult)	\$ 1.87	\$ 1.83	\$ 1.80	\$ 1.82	\$ 1.79	per sq. ft.
Private School	\$ 1.87	\$ 1.83	\$ 1.80	\$ 1.82	\$ 1.79	per sq. ft.
MISCELLANEOUS						
Hotel/Motel	\$ 1.87	\$ 1.83	\$ 1.80	\$ 1.82	\$ 1.79	per sq. ft.
Congregate Care Facility	\$ 1.87	\$ 1.83	\$ 1.80	\$ 1.82	\$ 1.79	per sq. ft.
Health Club	\$ 1.87	\$ 1.83	\$ 1.80	\$ 1.82	\$ 1.79	per sq. ft.
Library	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt

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. 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 \$1.4 million in costs region-wide, with 31.3% allocated to new development and which was included in the fee program, and 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 the Sacramento Transportation Authority every quarter.

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 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 Sacramento Transportation Authority'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. In addition, the City charges an additional 2% fee for administration.

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

City's Balance, July 1, 2020	\$	12,286	
 <u>Revenue</u>			
Fees Collected	\$	-	
Interest Earned, Market Gain/Loss	\$	-	
Miscellaneous Revenue	\$	-	
Total Revenue	\$	-	
<u>Disbursements</u>		<u>Amount</u>	<u>% Fee Funded in FY21</u>
Impact Fee Administration	\$	-	100%
Total	\$	-	
Ending Balance, June 30, 2021	\$	12,286	

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, 2020	\$ 105,009
Fees Collected	\$ 33,817
Interest Earned, Market Gain/Loss	\$ 478
Miscellaneous Revenue	\$ -
Total	\$ 34,295

<u>Disbursements</u>	<u>Amount</u>	<u>% Fee Funded in FY21</u>
Impact Fee Administration	\$ 14,676	100%
Total	\$ 14,676	

Ending Balance, June 30, 2021	\$ 124,628
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City of Elk Grove
FUND: 329 sub-account 02-05 East Franklin Sp Fee Admin
Statement of Revenues and Expenditures and Changes in Fund Balance for Last Five Fiscal Years

<u>Description</u>	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>
Revenues					
Fees collected by the City	\$ 7,950	\$ 36,384	\$ 44,628	\$ 19,943	\$ 33,817
Interest Earned, Market Gain/Loss	\$ 280	\$ 211	\$ 6,212	\$ 1,956	\$ 478
Total Revenues	\$ 8,230	\$ 36,595	\$ 50,840	\$ 21,899	\$ 34,295
Expenditures					
Impact Fee Administration	\$ 5,378	\$ 8,353	\$ 9,546	\$ 14,321	\$ 14,676
Total Expenditures	\$ 5,378	\$ 8,353	\$ 9,546	\$ 14,321	\$ 14,676
Revenue Less Expenditures	\$ 2,852	\$ 28,242	\$ 41,294	\$ 7,578	\$ 19,619
Fund Balance, Beginning of Year	\$ 25,043	\$ 27,895	\$ 56,137	\$ 97,431	\$ 105,009
Fund Balance, End of Year	\$ 27,895	\$ 56,137	\$ 97,431	\$ 105,009	\$ 124,628
Assigned Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted Available Fund Balance	\$ 27,895	\$ 56,137	\$ 97,431	\$ 105,009	\$ 124,628

Capital Improvement Projects

FY 2020-21 Projects

	<u>Project Amount Expended</u>	<u>Percent Funded by Impact Fees</u>	<u>Impact Fee Expenditures</u>	<u>Non-Impact Fee Expenditures</u>
Impact Fee Administration	\$ 62,577	23%	\$ 14,676	\$ 47,901

FY 2019-20 Projects

	<u>Project Amount Expended</u>	<u>Percent Funded by Impact Fees</u>	<u>Impact Fee Expenditures</u>	<u>Non-Impact Fee Expenditures</u>
Impact Fee Administration	\$ 55,922	26%	\$ 14,321	\$ 41,601

Five Year Revenue Test Using First in First Out Method

	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>
Available Revenue Current Year	\$ 8,230	\$ 36,595	\$ 50,840	\$ 21,899	\$ 34,295
Available Revenue Prior Fiscal Year (2-yr Old Funds)	\$ 19,665	\$ 19,542	\$ 36,595	\$ 50,840	\$ 21,899
Available Revenue Prior Fiscal Year (3-yr Old Funds)	\$ -	\$ -	\$ 9,996	\$ 32,270	\$ 68,434
Available Revenue Prior Fiscal Year (4-yr Old Funds)	\$ -	\$ -	\$ -	\$ 9,996	\$ 32,270
Available Revenue Prior Fiscal Year (5-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ 9,996
Available Revenue Greater than five Prior Fiscal years	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue Available	\$ 27,895	\$ 56,137	\$ 97,431	\$ 105,009	\$ 124,628

Five Year Expenditure to Revenue Match

	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>
Expense Allocation Current Year	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (2-yr Old Funds)	\$ 288	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (3-yr Old Funds)	\$ 5,090	\$ 8,353	\$ 9,546	\$ -	\$ -
Expense Allocation Prior Fiscal Year (4-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (5-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Greater than five Prior Fiscal years	\$ -	\$ -	\$ -	\$ 14,321	\$ 14,676
Total Annual Expenditures	\$ 5,378	\$ 8,353	\$ 9,546	\$ 14,321	\$ 14,676

MEASURE A TRANSPORTATION MITIGATION IMPACT FEE SCHEDULE FY18/19

Land Use Category	Total	
RESIDENTIAL		
Single-Family (1-2 units-includes duplexes)	\$ 1,356	/ unit
Single-Family Age Restricted	\$ 1,085	/ unit
Multi-Family Residential	\$ 949	/ unit
Multi-Family Age Restricted	\$ 812	/ unit
NONRESIDENTIAL		
Office	\$ 1.63	/ bldg sq. ft.
Retail	\$ 2.04	/ bldg sq. ft.
Industrial	\$ 1.08	/ bldg sq. ft.
Hotel/Motel	\$ 785	/ room
Extended Stay Hotel/Motel	\$ 698	/ room
Golf Course	\$ 1,128.00	/ acre
Movie Theater	\$ 2,580.00	/ screen
Religious Center	\$ 1.26	/ bldg sq. ft.
Hospital	\$ 2.27	/ bldg sq. ft.
Service Station	\$ 1,764	/ fueling pump
Supermarket	\$ 2.04	/ bldg sq. ft.
Warehouse/Self Storage	\$ 0.34	/ bldg sq. ft.
Assisted Living	\$ 391	/ bed
Congregate Care	\$ 287	/ unit
Child Day Care	\$ 624	/ student
Private School (K-12)	\$ 353	/ student
Auto Repair/Body Shop	\$ 2.04	/ bldg sq. ft.
Gym/Fitness Center	\$ 2.04	/ bldg sq. ft.
Drive-through Car Wash	\$ 2.04	/ bldg sq. ft.
All Other		

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.

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. 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 to accommodate future development within the region and its share of the total anticipated congestion on the State Highway System, as detailed in the Nexus Study. 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 anticipated congestion 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 Metropolitan Transportation Plan/Sustainable Community Strategy. 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, 2021.

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

Beginning Balance, July 1, 2020	\$	56,277	
Fees Collected	\$	58,158	
Interest Earned, Market Gain/Loss	\$	239	
Miscellaneous Revenue	\$	-	
Total	\$	58,397	
<u>Disbursements</u>		<u>Amount</u>	<u>% Fee Funded in FY21</u>
Impact Fee Administration	\$	-	100%
Total	\$	-	
Ending Balance, June 30, 2021	\$	114,674	

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

<u>Description</u>	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>
Revenues					
Fees collected	\$ -	\$ -	\$ -	\$ 54,853	\$ 58,158
Interest Earned, Market Gain/Loss	\$ -	\$ -	\$ -	[1] \$ 1,424	\$ 239
Miscellaneous Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ -	\$ -	\$ 56,277	\$ 58,397
Expenditures					
Impact Fee Administration	\$ -	\$ -	\$ -	\$ -	\$ -
AB1600 Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue Less Expenditures	\$ -	\$ -	\$ -	\$ 56,277	\$ 58,397
Fund Balance, Beginning of Year	\$ -	\$ -	\$ -	\$ -	\$ 56,277
Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ 56,277	\$ 114,674
Assigned Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted Available Fund Balance	\$ -	\$ -	\$ -	\$ 56,277	\$ 114,674
[1] Prior Year Adjustment					

Capital Improvement Projects

<u>FY 2020-21 Projects</u>	<u>Project Amount Expended</u>	<u>Percent Funded by Impact Fees</u>	<u>Impact Fee Expenditures</u>	<u>Non-Impact Fee Expenditures</u>
Impact Fee Administration	\$ -	100%	\$ -	\$ -
Total	\$ -		\$ -	\$ -
<u>FY 2019-20 Projects</u>	<u>Project Amount Expended</u>	<u>Percent Funded by Impact Fees</u>	<u>Impact Fee Expenditures</u>	<u>Non-Impact Fee Expenditures</u>
Impact Fee Administration	\$ -	100%	\$ -	\$ -
Total	\$ -		\$ -	\$ -

Five Year Revenue Test Using First in First Out Method

	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020-21</u>
Available Revenue Current Year	\$ -	\$ -	\$ -	\$ 56,277	\$ 58,397
Available Revenue Prior Fiscal Year (2-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ 56,277
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	\$ -	\$ -	\$ -	\$ 56,277	\$ 114,674

Five Year Expenditure to Revenue Match

	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020-21</u>
Expense Allocation Current Year	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (2-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (3-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (4-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (5-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Greater than five Prior Fiscal years	\$ -	\$ -	\$ -	\$ -	\$ -
Total Annual Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -

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

City of Elk Grove (District 4)						
I-5 Subregional Corridor Mitigation Program (with Cost per DUE = \$3,083)						
Land Uses		Units	DUE Rate	Base Fee	Admin Fee (3%)	Total
Residential	Single-Family (1-2 units)	DU	1.00	\$ 3,280.92	\$ 98.43	\$ 3,379.35
	Single-Family Age Restricted		0.39	\$ 1,279.26	\$ 38.38	\$ 1,317.64
	Single Family TOD		0.90	\$ 2,952.06	\$ 88.56	\$ 3,040.62
	Multi-Family		0.62	\$ 2,033.45	\$ 61.00	\$ 2,094.45
	Multi-Family Age Restricted		0.32	\$ 1,050.16	\$ 31.50	\$ 1,081.66
	Multi-Family TOD		0.46	\$ 1,508.37	\$ 45.25	\$ 1,553.62
Commercial	Commercial	Per Sq. Ft.	0.34	\$ 1.114	\$ 0.033	\$ 1.147
	Commercial TOD		0.32	\$ 1.051	\$ 0.032	\$ 1.083
	Car Sales		0.25	\$ 0.820	\$ 0.025	\$ 0.845
Office	Office		0.23	\$ 0.755	\$ 0.023	\$ 0.778
	Office TOD		0.21	\$ 0.688	\$ 0.021	\$ 0.709
Industrial	Industrial		0.16	\$ 0.524	\$ 0.016	\$ 0.540
Institutional	Assembly Use		0.02	\$ 0.065	\$ 0.002	\$ 0.067
	Day/Child Care		0.06	\$ 0.196	\$ 0.006	\$ 0.202
	Private School		0.02	\$ 0.065	\$ 0.002	\$ 0.067
Miscellaneous	Congregate Care Facility	Bed	0.03	\$ 98.66	\$ 2.96	\$ 101.62
	Health Club	Per Sq. Ft.	0.16	\$ 0.524	\$ 0.016	\$ 0.540
	Library		0.05	\$ 0.163	\$ 0.005	\$ 0.168
	Gas Station	Fuel Position	0.35	\$ 1,147.72	\$ 34.43	\$ 1,182.15
	Hotel/Motel	Room	0.09	\$ 294.87	\$ 8.85	\$ 303.72

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 adjustment 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 every quarter.

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 the 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	2020 Rates	2020 Rates
Single Family	\$3,387 per unit	\$3,508 per unit
Multi-Family	\$39,635 per acre	\$41,052 per acre
Comm./Office	\$8,470 per acre	\$8,772 per acre
Travel Comm.	\$10,164 per acre	\$10,527 per acre
Industrial	\$11,857 per acre	\$12,280 per acre

January 1, 2020, rate increase was 3.57%, per the combined average of the October 2019 to October 2020 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, 2020	\$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, 2021	\$0

Stonelake Park Fee (Fund 717)

Continued from previous page:

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

	<u>CSD</u>	
CSD's Beginning Balance, July 1, 2020	<u>\$3,260</u>	
<u>Revenue</u>		
Interest earned	<u>\$31</u>	
Total Revenue	\$31	
<u>Disbursements</u>		
	<u>Amount</u>	<u>% Fee Funded</u>
Administration	\$0	100%
CSD's Ending Balance, June 30, 2021	\$3,291	
<u>Planned Projects for Fiscal Year 21/22</u>		
	<u>Amount</u>	<u>% Fee Funded</u>
There are no projects planned for FY21/22	\$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 approximately \$1.6 million in construction costs. The fee program included approximately \$1.1 million of those costs with the remainder 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 every quarter.

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 the 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. The CSD is responsible for determining the projects for construction in these areas.

Lakeside Park Fee Program (Fund 704)

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

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

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

	City
City's Beginning Balance, July 1, 2020	\$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, 2021	 \$0

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

Laguna West Park Fee (Fund 715)

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

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

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

	City
City's Beginning Balance, July 1, 2020	\$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, 2021	 \$0

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

	CSD
CSD's Beginning Balance, July 1, 2020	\$130,239
 <u>Revenue</u>	
Interest earned/Mkt. Gain/Loss	\$711
Total Revenue	\$711
 <u>Disbursements</u>	
No disbursements during the fiscal year	\$0
Total Expended Funds	\$0
 CSD's Ending Balance, June 30, 2021	 \$132,950
 <u>Planned Elk Grove CSD Projects for 21/22</u>	
There are no projects planned for FY 21/22	\$0

Laguna Ridge Park Fee Program Overview

The Laguna Ridge Park Fee Program was first adopted by the City Council in 2007. The fee program was updated in March of 2019 and went into effect in June 2019. The updated fee program includes a 4% administrative fee which is included in a separate account within the Laguna Ridge Park Fee Program Fund. This is a plan area fee program and as such, only includes a portion of the City – the Laguna Ridge Specific Plan Area and the Lent Ranch Specific Plan Area.

The 2019 Nexus Study identifies the need for additional Civic Center community park facilities, including a community center, aquatics center, pedestrian trails and landscaping, and an updated fair share contribution toward a sports park (Bartholomew Sports Park). The estimated cost of the new facilities, including 36.8 acres of the 44.8-acre community park, along with financing costs for the nature-open space center, were included in the Nexus Study and totaled \$87.3 million in 2018 dollars. However, the allocation between existing and future development – and a \$30 million contribution from existing development – meant that only \$12.9 million was included in the fee program as future development's allocated cost. The City's current policy is to identify 15% of the base fee collected and distribute that portion to the Cosumnes Community Services District as reimbursement for the Bartholomew Sports Park.

Required Findings

1. The purpose of the park fee program is to provide new development's share of funding for park facilities as listed in the Nexus Study.
2. The reasonable relationship between the park fee and the purpose for which it is charged is demonstrated in the *City of Elk Grove Laguna Ridge Park Fee Program Nexus Study dated March 12, 2019, effective June 10, 2019*.
3. The sources and amounts of funding anticipated necessary to complete the park facilities are in the *City of Elk Grove Laguna Ridge Park Fee Program Nexus Study dated March 12, 2019, effective June 10, 2019*.
4. Administrative expenditures are ongoing in the fee program and are included in the current budget.

Laguna Ridge Park Fee (Fund 360)

This plan area development impact fee program funds new development's fair share of the Civic Center Park (now known as District 56) to serve the Laguna Ridge area, and provides a fair share contribution toward the Bartholomew Sports Park located in East Franklin.

Land Use	2020 Rates	2021 Rates
Single Family	\$4,130 per unit	\$4,278 per unit
Multi-Family	\$2,790 per unit	\$2,890 per unit
Age-Restricted (single family)	\$2,307 per unit	\$2,389 per unit
Age-Restricted (multi-family)	\$1,613 per unit	\$1,670 per unit
Commercial	\$0.22 per sq. foot	\$0.29 per sq. foot
Office	\$0.36 per sq. foot	\$0.47 per sq. foot
Industrial	\$0.09 per unit	\$0.09 per unit

January 1, 2021, rate increase was 3.57%, per the combined average of the October 2019 to October 2020 Engineering News Record – Construction Cost Index (ENR-CCI) San Francisco index and the ENR-CCI “20-City” Index.

Beginning Balance, July 1, 2020	\$ (346,458)
Fees Collected	\$ 589,243
Interest Earned, Market Gain/Loss	\$ 2,254
Miscellaneous Revenue	\$ -
Total	\$ 591,497

<u>Disbursements</u>	<u>Amount</u>	<u>% Fee Funded in FY21</u>
Impact Fee Administration	\$ 10,044	100%
Bartholomew Park Reimbursement	\$ 185,328	100%
Total	\$ 195,372	
Ending Balance, June 30, 2021	\$ 49,667	

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 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>
Revenues					
Fees collected	\$ 541,402	\$ 668,748	\$ 580,083	\$ 695,706	\$ 589,243
Interest Earned, Market Gain/Loss	\$ 32,342	\$ 22,161	\$ 329,346	\$ (25,436)	\$ 2,254
Miscellaneous Reimbursement	\$ 170	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 573,914	\$ 690,908	\$ 909,429	\$ 670,270	\$ 591,497
Expenditures					
Impact Fee Administration	\$ 65,148	\$ 89,534	\$ 83,664	\$ 15,068	\$ 10,044
Bartholomew Park Reimbursement	\$ -	\$ -	\$ 108,850	\$ -	\$ 185,328
AB1600 Expenditures	\$ 149,859	\$ 73,546	\$ 6,012,132	\$ 3,987,868	\$ -
Total Expenditures	\$ 215,007	\$ 163,080	\$ 6,204,646	\$ 4,002,937	\$ 195,372
Revenue Less Expenditures	\$ 358,907	\$ 527,828	\$ (5,295,217)	\$ (3,332,667)	\$ 396,125
Fund Balance, Beginning of Year	\$ 7,394,690	\$ 7,753,597	\$ 8,281,426	\$ 2,986,209	\$ (346,458)
Fund Balance, End of Year	\$ 7,753,597	\$ 8,281,426	\$ 2,986,209	\$ (346,458)	\$ 49,667
Adjustment for Balance Sheet Activity	\$ -	\$ -	\$ -	\$ 346,458	\$ -
Adjusted Available Fund Balance	\$ 7,753,597	\$ 8,281,426	\$ 2,986,209	\$ (0)	\$ 49,667
Capital Improvement Projects					
	Project Amount	Percent Funded	Impact Fee	Non-Impact Fee	
FY 2020-21 Projects	<u>Expended</u>	<u>by Impact Fees</u>	<u>Expenditures</u>	<u>Expenditures</u>	
Impact Fee Administration	\$ 10,044	100%	\$ 10,044	\$ -	
Bartholomew Park Reimbursement	\$ 185,328	100%	\$ 185,328	\$ -	
Total	\$ 195,372		\$ 195,372		
	Project Amount	Percent Funded	Impact Fee	Non-Impact Fee	
FY 2019-20 Projects	<u>Expended</u>	<u>by Impact Fees</u>	<u>Expenditures</u>	<u>Expenditures</u>	
Impact Fee Administration	\$ 15,068	100%	\$ 15,068	\$ -	
Civic Center Senior Center + Parking WCC010	\$ 5,999,657	66%	\$ 3,987,868	\$ 2,011,789	
Total	\$ 6,014,726		\$ 4,002,937		

Five Year Revenue Test Using First in First Out Method

	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>
Available Revenue Current Year	\$ 573,914	\$ 690,908	\$ 909,429	\$ -	\$ 49,667
Available Revenue Prior Fiscal Year (2-yr Old Funds)	\$ 1,938,671	\$ 573,914	\$ 690,908	\$ -	\$ -
Available Revenue Prior Fiscal Year (3-yr Old Funds)	\$ 1,477,754	\$ 1,938,671	\$ 573,914	\$ -	\$ -
Available Revenue Prior Fiscal Year (4-yr Old Funds)	\$ -	\$ 1,477,754	\$ 811,958	\$ -	\$ -
Available Revenue Prior Fiscal Year (5-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Available Revenue Greater than five Prior Fiscal years	\$ 3,763,259	\$ 3,600,179	\$ -	\$ -	\$ -
Total Revenue Available	\$ 7,753,597	\$ 8,281,426	\$ 2,986,209	\$ (0)	\$ 49,667

Five Year Expenditure to Revenue Match

	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>
Expense Allocation Current Year	\$ -	\$ -	\$ -	\$ 1,016,728	\$ 195,372
Expense Allocation Prior Fiscal Year (2-yr Old Funds)	\$ -	\$ -	\$ -	\$ 909,429	\$ -
Expense Allocation Prior Fiscal Year (3-yr Old Funds)	\$ -	\$ -	\$ -	\$ 690,908	\$ -
Expense Allocation Prior Fiscal Year (4-yr Old Funds)	\$ -	\$ -	\$ 1,126,713	\$ 573,914	\$ -
Expense Allocation Prior Fiscal Year (5-yr Old Funds)	\$ -	\$ -	\$ 1,477,754	\$ 811,958	\$ -
Expense Allocation Greater than five Prior Fiscal years	\$ 215,007	\$ 163,080	\$ 3,600,179	\$ -	\$ -
Total Annual Expenditures	\$ 215,007	\$ 163,080	\$ 6,204,646	\$ 4,002,937	\$ 195,372

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 every quarter. 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 2021-2026 Capital Improvement Program.

East Franklin Fee Program - Total of Three 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.

City's Balance, July 1, 2020	\$	9
 <u>Revenue</u>		
Fees Collected	\$	-
Interest Earned, Market Gain/Loss	\$	10,636
Miscellaneous Revenue	\$	-
Total Revenue	\$	10,636
<u>Disbursements</u>	<u>Amount</u>	<u>% Fee Funded in FY21</u>
Impact Fee Administration	\$ 2,805	100%
Total	\$ 2,805	
Ending Balance, June 30, 2021	\$	7,839

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, 2020	\$5,584,488	
 <u>Revenue</u>		
Interest Earned	\$51,980	
Passed through to the Cosumnes CSD	\$743,412	
Total Revenue	\$795,392	
 <u>Disbursements</u>		
Morse Park Recreation Center	\$63,114	100%
Total Expended Funds	\$63,114	
CSD's Ending Balance, June 30, 2021	\$6,316,766	
<u>Planned Elk Grove CSD Projects for 20/21</u>	<u>Amount</u>	<u>% Fee Funded</u>
Morse Park Community Center	\$10,144,859	24%

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

The 2005 Nexus Study identified the need for new landscape corridors. The estimated cost of these new facilities was included in the Nexus Study and totaled \$18.6 million in 2003 dollars, which were escalated by inflation factors for the 2005 Nexus Study and have since been escalated by the annual inflation adjustment. The Nexus Study identified new development's share of these costs at 100%. This has been a reimbursement, or "equalization" fee program (developers build the corridors and obtain reimbursements from the fee program). There is a 3% administrative component included with this portion of the fee program. Due to accrual of a fund balance adequate to fund required drainage infrastructure as defined in the *East Franklin Landscape Corridor and Supplemental Drainage Fee Program Nexus Study dated April 7, 2005, effective June 27, 2005*, the City 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 2021-2026 Capital Improvement Program.

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

Beginning Balance, July 1, 2020	\$ 6,928,085
Fees Collected	\$ -
Interest Earned, Market Gain/Loss	\$ 24,554
Miscellaneous Revenue	\$ 4,031
Total	\$ 28,585

<u>Disbursements</u>	<u>Amount</u>	<u>% Fee Funded in FY20</u>
Impact Fee Administration	\$ 13,067	100%
Whitelock Pkwy - Shed B Channel Tree Planting WRL001	\$ 4,248	100%
SCWA Frontage Landscaping WFL003	\$ 370	100%
Shed A Channel Landscape WFL007	\$ 422,614	100%
Total	\$ 440,298	
Ending Balance, June 30, 2021	\$ 6,516,371	

**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

Description	FY 2016/17	FY2017/18	FY2018/19	FY2019/20	FY2020/21
Revenues					
Fees collected	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Earned, Market Gain/Loss	\$ (69,835)	\$ 2,458	\$ 122,407	[1] \$ 244,489	\$ 24,554
Miscellaneous Reimbursement	\$ 1,428	\$ -	\$ -	\$ 13,327	\$ 4,031
Total Revenues	\$ (68,407)	\$ 2,458	\$ 122,407	\$ 257,816	\$ 28,585
Expenditures					
Impact Fee Administration	\$ 5,457	\$ 16,164	\$ 9,025	\$ 6,838	\$ 13,067
Interfund Loan Repayment (Interest)	\$ -	\$ -	\$ -	\$ -	\$ -
AB1600 Expenditures	\$ 134,053	\$ 232,641	\$ 385,078	\$ 85,836	\$ 427,231
Total Expenditures	\$ 139,510	\$ 248,804	\$ 394,103	\$ 92,675	\$ 440,298
Revenue Less Expenditures	\$ (207,917)	\$ (246,346)	\$ (271,695)	\$ 165,141	\$ (411,714)
Fund Balance, Beginning of Year	\$ 7,488,902	\$ 7,280,986	\$ 7,034,639	\$ 6,762,944	\$ 6,928,085
Fund Balance, End of Year	\$ 7,280,986	\$ 7,034,639	\$ 6,762,944	\$ 6,928,085	\$ 6,516,371
Assigned Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Available Fund Balance	\$ 7,280,986	\$ 7,034,639	\$ 6,762,944	\$ 6,928,085	\$ 6,516,371

[1] Prior Period Adjustment

Capital Improvement Projects

FY 2020-21 Projects

	Project Amount Expended	Percent Funded by Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
Impact Fee Administration	\$ 13,067	100%	\$ 13,067	\$ -
Whitlock Ch B Tree Plant WFL001	\$ 4,248	100%	\$ 4,248	\$ -
SCWA Frontage Landscaping WFL003	\$ 370	100%	\$ 370	\$ -
Shed A Channel Landscape WFL007	\$ 422,614	100%	\$ 422,614	\$ -
Total	\$ 440,298	100%	\$ 440,298	\$ -

FY 2019-20 Projects

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

Five Year Revenue Test Using First in First Out Method

	FY 2016/17	FY2017/18	FY2018/19	FY2019/20	FY2020/21
Available Revenue Current Year	\$ -	\$ 2,458	\$ 122,407	\$ 257,816	\$ 28,585
Available Revenue Prior Fiscal Year (2-yr Old Funds)	\$ 121,373	\$ -	\$ 2,458	\$ 122,407	\$ 257,816
Available Revenue Prior Fiscal Year (3-yr Old Funds)	\$ 103,083	\$ 121,373	\$ -	\$ 2,458	\$ 122,407
Available Revenue Prior Fiscal Year (4-yr Old Funds)	\$ -	\$ 103,083	\$ 121,373	\$ -	\$ 2,458
Available Revenue Prior Fiscal Year (5-yr Old Funds)	\$ -	\$ -	\$ 103,083	\$ 121,373	\$ -
Available Revenue Greater than five Prior Fiscal years	\$ 7,056,530	\$ 6,807,725	\$ 6,413,623	\$ 6,424,031	\$ 6,105,106
Total Revenue Available	\$ 7,280,986	\$ 7,034,639	\$ 6,762,944	\$ 6,928,085	\$ 6,516,371

Five Year Expenditure to Revenue Match

	FY 2016/17	FY2017/18	FY2018/19	FY2019/20	FY2020/21
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	\$ 139,510	\$ 248,804	\$ 394,103	\$ 92,675	\$ 440,298
Total Annual Expenditures	\$ 139,510	\$ 248,804	\$ 394,103	\$ 92,675	\$ 440,298

Adopted 2020-2025 Capital Improvement Program (CIP)

	FY2021/22	FY2022/23	FY2023/24	FY2023/24	FY2024/25
Whitlock Pkwy - Shed B Planting WFL001	\$ -	\$ 2,999,000	\$ -	\$ -	\$ -
Sacramento County Water Agency Frontage WFL003	\$ -	\$ -	\$ -	\$ -	\$ -
Drainage Shed's A Channel Landscaping WFL007	\$ -	\$ -	\$ -	\$ -	\$ -
Willard Pkwy Landscaping WFL011	\$ -	\$ -	\$ 123,000	\$ 1,189,000	\$ -
Total	\$ -	\$ 2,999,000	\$ 123,000	\$ 1,189,000	\$ -

3. 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, 2020	\$ 417,815
Fees Collected	\$ -
Interest Earned, Market Gain/Loss	\$ (11,530)
Miscellaneous Revenue	\$ -
Total	\$ (11,530)

<u>Disbursements</u>	<u>Amount</u>	<u>% Fee Funded in FY21</u>
Impact Fee Administration	\$ 45,624	100%
Total	\$ 45,624	
Ending Balance, June 30, 2021	\$ 360,661	

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 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>
Revenues					
Fees collected [1]	\$ 9,393	\$ 1,909	\$ -	\$ -	\$ -
Interest Earned, Market Gain/Loss	\$ 55,873	\$ 14,776	\$ 178,587 [1]	\$ 16,223	\$ (11,530)
Other revenues	\$ -	\$ -	\$ 1,632 [1]	\$ 57	\$ -
Total Revenues	\$ 65,266	\$ 16,685	\$ 180,219	\$ 16,280	\$ (11,530)
Expenditures					
Impact Fee Administration	\$ 18,317	\$ 6,038	\$ 25,779	\$ 14,857	\$ 45,624
AB1600 Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 18,317	\$ 6,038	\$ 25,779	\$ 14,857	\$ 45,624
Revenue Less Expenditures	\$ 46,949	\$ 10,647	\$ 154,440	\$ 1,424	\$ (57,154)
Fund Balance, Beginning of Year	\$ 204,355	\$ 251,304	\$ 261,951	\$ 416,391	\$ 417,815
Fund Balance, End of Year	\$ 251,304	\$ 261,951	\$ 416,391	\$ 417,815	\$ 360,661
Assigned Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Available Fund Balance	\$ 251,304	\$ 261,951	\$ 416,391	\$ 417,815	\$ 360,661

[1] Prior Year Adjustment

Capital Improvement Projects

FY 2020-21 Projects

	<u>Project Amount Expended</u>	<u>Percent Funded by Impact Fees</u>	<u>Impact Fee Expenditures</u>	<u>Non-Impact Fee Expenditures</u>
Impact Fee Administration	\$ 45,624	100%	\$ 45,624	\$ -

FY 2019-20 Projects

	<u>Project Amount Expended</u>	<u>Percent Funded by Impact Fees</u>	<u>Impact Fee Expenditures</u>	<u>Non-Impact Fee Expenditures</u>
Impact Fee Administration	\$ 14,857	100%	\$ 14,857	\$ -

Five Year Revenue Test Using First in First Out Method

	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>
Available Revenue Current Year	\$ 65,266	\$ 16,685	\$ 180,219	\$ 16,280	\$ -
Available Revenue Prior Fiscal Year (2-yr Old Funds)	\$ 67,030	\$ 65,266	\$ 16,685	\$ 180,219	\$ 16,280
Available Revenue Prior Fiscal Year (3-yr Old Funds)	\$ 10,669	\$ 67,030	\$ 65,266	\$ 16,685	\$ 180,219
Available Revenue Prior Fiscal Year (4-yr Old Funds)	\$ -	\$ 10,669	\$ 67,030	\$ 65,266	\$ 16,685
Available Revenue Prior Fiscal Year (5-yr Old Funds)	\$ -	\$ -	\$ 10,669	\$ 67,030	\$ 65,266
Available Revenue Greater than five Prior Fiscal years	\$ 108,338	\$ 102,301	\$ 76,521	\$ 72,334	\$ 82,210
Total Revenue Available	\$ 251,304	\$ 261,951	\$ 416,391	\$ 417,815	\$ 360,661

Five Year Expenditure to Revenue Match

	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</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	\$ 18,317	\$ 6,038	\$ 25,779	\$ 14,857	\$ 45,624
Total Annual Expenditures	\$ 18,317	\$ 6,038	\$ 25,779	\$ 14,857	\$ 45,624

Adopted 2021-2026 Capital Improvement Program (CIP)

	<u>FY2021/22</u>	<u>FY2022/23</u>	<u>FY2023/24</u>	<u>FY2024/25</u>	<u>FY2025/26</u>
None Programmed	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -

**East Franklin Park Facilities Fee Schedule for First Half of FY 2020-21
(July 1, 2020 through December 31, 2020)**

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

**East Franklin Park Facilities Fee Schedule for Second Half of FY 2020-21
(January 1, 2020 through June 30, 2021)**

Land Use Category	Total Park Fee
RESIDENTIAL	
	<i>Per unit</i>
Single-Family (1-2 units-includes duplexes)	\$ 8,938
Multi-Family (3 or more units)	\$ 5,960
Age-Restricted (single-family and multi-family)	\$ 5,108
NONRESIDENTIAL	
	<i>Per bldg sq. ft.</i>
Commercial	\$ 0.31
Office	\$ 0.51
Industrial	\$ 0.16
INSTITUTIONAL	
Religious Institution	Exempt
Day/Child Care (pre-school and adults)	\$ 0.31
Private School	\$ 0.31
MISCELLANEOUS	
Hotel/Motel	\$ 0.31
Congregate Care Facility	\$ 0.31
Health Club	\$ 0.31
Library	Exempt

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-sponsored 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 every quarter. The City's half of the administrative fee is included in a separate account and is retained by the City to cover the administrative costs associated with this fee program.

Required Findings

1. The purpose of the park fee program is to provide new development's share of funding for park facilities as required at build-out of the eastern portion of the City.
2. The reasonable relationship between the park fee and the purpose for which it is charged is demonstrated in the *Elk Grove Community Services District Eastern Elk Grove Park and Fire Facilities Fee Nexus Study dated March 26, 2004, effective June 7, 2004*.
3. The sources and amounts of funding anticipated completing the park facilities are in the *Elk Grove Community Services District Eastern Elk Grove Park and Fire Facilities Fee Nexus Study dated March 26, 2004, effective June 7, 2004*. The sources of funding existing development's share are CSD in-lieu fees for park land, lighting, and landscape district funds, and/or CSD other funding sources.
4. The approximate date for funding and constructing some new facilities is shown in the CSD's 2021-2026 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 Community Services District.

Land Use	Total Fee	
	2020 Rates	2020 Rates
Single Family (less than 3 units)	\$6,901 per unit	\$7,147 per unit
Multi-Family (3 or more units)	\$4,602 per unit	\$4,767 per unit
Age-Restricted (single/multi-family)	\$4,488 per unit	\$4,648 per unit
Commercial	\$1.09 per sq. ft.	\$1.13 per sq. ft.
Office	\$1.57 per sq. ft.	\$1.63 per sq. ft.
Industrial	\$0.55 per sq. ft.	\$0.56 per sq. ft.

		City	
City's Balance, July 1, 2020	\$	7,039	
 <u>Revenue</u>			
Fees Collected			
Interest Earned, Market Gain/Loss	\$	(1,055)	
Miscellaneous Revenue	\$	-	
Total Revenue	\$	(1,055)	
<u>Disbursements</u>		Amount	% Fee Funded in FY21
Impact Fee Administration	\$	-	100%
Total	\$	-	
Ending Balance, June 30, 2021	\$	5,983	

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

Continued from previous page:

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

	<u>CSD</u>	
CSD's Beginning Balance, July 1, 2020	\$8,373,365	
 <u>Revenue</u>		
Passed through to the Cosumnes CSD	\$1,491,172	
Interest earned	\$79,948	
Total Revenue	\$1,571,120	
 <u>Disbursements</u>		
	<u>Amount</u>	<u>% Fee Funded</u>
Crooked Creek	\$1,647	
Albiani Recreation Center	\$797,827	100%
Total Expended Funds	\$799,474	
 CSD's Ending Balance, June 30, 2021	 \$9,145,011	
 <u>Planned Cosumnes CSD Projects for 21/22</u>		
Crooked Creek	\$1,724,884	100%

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

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

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

Beginning Balance, July 1, 2020	\$ 105,083
Fees Collected	\$ 22,436
Interest Earned, Market Gain/Loss	\$ 478
Miscellaneous Revenue	\$ -
Total	\$ 22,914

<u>Disbursements</u>	<u>Amount</u>	<u>% Fee Funded in FY21</u>
Impact Fee Administration	\$ 14,686	100%
Total	\$ 14,686	
Ending Balance, June 30, 2021	\$ 113,311	

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 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>
Revenues					
Fees collected by the City	\$ 3,488	\$ 38,796	\$ 16,986	\$ 24,960	\$ 22,436
Interest Earned, Market Gain/Loss	\$ 123	\$ 225	\$ 2,364	\$ 2,448	\$ 478
Total Revenues	\$ 3,611	\$ 39,021	\$ 19,350	\$ 27,409	\$ 22,914
Expenditures					
Impact Fee Administration	\$ 2,360	\$ 8,907	\$ 3,633	\$ 17,924	\$ 14,686
Total Expenditures	\$ 2,360	\$ 8,907	\$ 3,633	\$ 17,924	\$ 14,686
Revenue Less Expenditures	\$ 1,251	\$ 30,114	\$ 15,717	\$ 9,484	\$ 8,228
Fund Balance, Beginning of Year	\$ 48,516	\$ 49,767	\$ 79,881	\$ 95,598	\$ 105,083
Fund Balance, End of Year	\$ 49,767	\$ 79,881	\$ 95,598	\$ 105,083	\$ 113,311
Assigned Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted Available Fund Balance	\$ 49,767	\$ 79,881	\$ 95,598	\$ 105,083	\$ 113,311
Capital Improvement Projects					
	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures	
FY 2020-21 Projects					
Impact Fee Administration	\$ 62,577	23%	\$ 14,686	\$ 47,891	
	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures	
FY 2019-20 Projects					
Impact Fee Administration	\$ 55,922	32%	\$ 17,924	\$ 37,998	

Five Year Revenue Test Using First in First Out Method

	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>
Available Revenue Current Year	\$ 3,611	\$ 39,021	\$ 19,350	\$ 27,409	\$ 22,914
Available Revenue Prior Fiscal Year (2-yr Old Funds)	\$ 2,754	\$ 3,611	\$ 39,021	\$ 19,350	\$ 27,409
Available Revenue Prior Fiscal Year (3-yr Old Funds)	\$ 5,081	\$ 2,754	\$ 3,611	\$ 39,021	\$ 19,350
Available Revenue Prior Fiscal Year (4-yr Old Funds)	\$ 15,747	\$ 5,081	\$ 2,754	\$ 3,611	\$ 39,021
Available Revenue Prior Fiscal Year (5-yr Old Funds)	\$ 886	\$ 15,747	\$ 5,081	\$ 2,754	\$ 3,611
Available Revenue Greater than five Prior Fiscal years	\$ 21,688	\$ 13,667	\$ 25,781	\$ 12,938	\$ 1,006
Total Revenue Available	\$ 49,767	\$ 79,881	\$ 95,598	\$ 105,083	\$ 113,311

Five Year Expenditure to Revenue Match

	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</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	\$ 2,360	\$ 8,907	\$ 3,633	\$ 17,924	\$ 14,686
Total Annual Expenditures	\$ 2,360	\$ 8,907	\$ 3,633	\$ 17,924	\$ 14,686

Laguna Ridge Specific Plan Supplemental Park Fee Program Overview

The Laguna Ridge Specific Plan Supplemental Park Fee Program was first adopted by the City Council in 2011 and was recently updated in 2019. This fee program is in addition to the existing Laguna Ridge Park Fee Program Nexus Study Update adopted by the City in 2019, and it includes facilities, land, and program administration. The fees are applied to development that has not constructed parks or dedicated park land that is less than development's fair share.

Laguna Ridge Specific Plan Supplemental Park Land Fee (Fund 331)

The 2019 updated Nexus Study identified the need for parkland to provide for community, local and neighborhood park facilities, and parkways development. The Land component will fund the acquisition and equalization of parkland dedications by providing funding to reimburse those developers that have dedicated parkland in excess of their fair share. Parkland in an amount equal to 5.0 acres per 1,000 residents is excluded from the Laguna Ridge Specific Plan Supplemental Park Fee Program and actual dedication of land or payment of a parkland in-lieu fee at final map approval will be required. The total net amount of parkland is estimated at 58.28 acres and the cost is estimated at \$15.2 million in 2018 dollars. There are no existing deficiencies as current needs for parklands are met by current parklands.

There currently are no projects programmed in this Fund through the adopted 2021-2026 CIP 5-year forecast. This is due to the need to accumulate sufficient funds first before programming further project expenditures. For revenues collected in the near term, the first funding priority will be reimbursement of existing agreements that delivered park land to the City. Revenues collected further in the future are not programmed yet but will be used to acquire additional park land.

Required Findings

1. The purpose of the Land component of the Laguna Ridge Specific Plan Supplemental Park Fee is to fund land acquisition for developing community, local, and neighborhood park and parkway facilities to serve future residents and employees within the Laguna Ridge Specific Plan area.
2. The reasonable relationship between the Land fee and the purpose for which it is charged is demonstrated in the *City of Elk Grove Laguna Ridge Specific Plan Supplemental Park Fee Program Nexus Study, dated March 12, 2019, effective June 10, 2019.*
3. The sources and amounts of funding anticipated necessary to complete the land acquisition for community, local, and neighborhood park facilities, and parkways development are in the *City of Elk Grove Laguna Ridge Specific Plan Supplemental Park Fee Program Nexus Study, dated March 12, 2019, effective June 10, 2019.*
4. The approximate date for funding and acquiring land for development is not known as sufficient funds have not been collected to commence projects and the timing of the adjacent residential development is not controlled by the City. Therefore, the land acquisition is a longer-term planned project for the City.

Note: The July 1, 2020 Beginning Fund Balance is negative owing to outstanding developer credit liability balances, which were satisfied during the fiscal year.

Beginning Balance, July 1, 2020	\$ (41,440)
Fees Collected	\$ 468,348
Interest Earned, Market Gain/Loss	\$ 7,145
Miscellaneous Revenue	\$ -
Total	\$ 475,493

<u>Disbursements</u>	<u>Amount</u>	<u>% Fee Funded in FY21</u>
Interfund Loan Payment	\$ 1,892	100%
Total	\$ 1,892	
Ending Balance, June 30, 2021	\$ 432,161	

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 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>
Revenues					
Fees collected	\$ 643,097	\$ 1,077,871	\$ 604,217	\$ 571,768	\$ 468,348
Interest Earned, Market Gain/Loss	\$ -	\$ -	\$ 3,058 [1]	\$ 8,910	\$ 7,145
Miscellaneous Reimbursement	\$ 163,399	\$ 150,200	\$ 4,177	\$ -	\$ -
Total Revenues	\$ 806,496	\$ 1,228,071	\$ 611,452	\$ 580,678	\$ 475,493
Expenditures					
Impact Fee Administration	\$ 245,373	\$ -	\$ -	\$ -	\$ -
Interfund Loan Repayment (Interest)	\$ -	\$ 2,458	\$ -	\$ 7,836	\$ 1,892
Developer Reimbursement	\$ 795,478	\$ 98,583	\$ 1,225,734	\$ -	\$ -
AB1600 Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 1,040,851	\$ 101,041	\$ 1,225,734	\$ 7,836	\$ 1,892
Revenue Less Expenditures	\$ (234,355)	\$ 1,127,030	\$ (614,282)	\$ 572,842	\$ 473,601
Fund Balance, Beginning of Year	\$ (2,285,533)	\$ (2,519,888)	\$ (1,392,858)	\$ (614,281)	\$ (41,440)
Prior year adjustment	\$ -	\$ -	\$ 1,392,858	\$ 614,281	\$ 188,373
Revised Beginning Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance, End of Year	\$ (2,519,888)	\$ (1,392,858)	\$ (614,281)	\$ (41,440)	\$ 432,161
Assigned Fund Balance	\$ 2,238,060	\$ 778,361	\$ 614,281	\$ 188,373	\$ -
Adjusted Available Fund Balance	\$ (281,828)	\$ (614,497)	\$ -	\$ 146,933	\$ 432,161

[1] Prior Year Adjustment

Capital Improvement Projects

FY 2020-21 Projects

	<u>Project Amount Expended</u>	<u>Percent Funded by Impact Fees</u>	<u>Impact Fee Expenditures</u>	<u>Non-Impact Fee Expenditures</u>
Interfund Loan Repayment	\$ 1,892	100%	\$ 1,892	\$ -
Total	\$ 1,892		\$ 1,892	

FY 2019-20 Projects

	<u>Project Amount Expended</u>	<u>Percent Funded by Impact Fees</u>	<u>Impact Fee Expenditures</u>	<u>Non-Impact Fee Expenditures</u>
Interfund Loan Repayment	\$ 7,836	100%	\$ 7,836	\$ -
Total	\$ 7,836		\$ 7,836	

Five Year Revenue Test Using First in First Out Method

	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>
Available Revenue Current Year	\$ (281,828)	\$ (614,497)	\$ -	\$ 146,933	\$ 432,161
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	\$ (281,828)	\$ (614,497)	\$ -	\$ 146,933	\$ 432,161

Five Year Expenditure to Revenue Match

	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>
Expense Allocation Current Year	\$ 1,040,667	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (2-yr Old Funds)	\$ 184	\$ -	\$ -	\$ -	\$ 1,892
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	\$ -	\$ 101,041	\$ 1,225,734	\$ 7,836	\$ -
Total Annual Expenditures	\$ 1,040,851	\$ 101,041	\$ 1,225,734	\$ 7,836	\$ 1,892

Laguna Ridge Specific Plan Supplemental Park Facilities Fee (Fund 332)

The 2019 Updated Nexus Study identified the need for community, local and neighborhood park facilities, and parkways development. The total cost of the facilities component is estimated at \$69.7 million in 2018 dollars. There are no existing deficiencies as current facilities needs are met by current facilities.

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

Required Findings

1. The purpose of the Facilities component of the Laguna Ridge Specific Plan Supplemental Park Fee is to fund community, local, and neighborhood park and parkway facilities to serve future residents and employees within the Laguna Ridge Specific Plan area.
2. The reasonable relationship between the Facilities fee and the purpose for which it is charged is demonstrated in the *City of Elk Grove Laguna Ridge Specific Plan Supplemental Park Fee Program Nexus Study, dated March 12, 2019, effective June 10, 2019.*
3. The sources and amounts of funding anticipated completing the community, local and neighborhood park facilities, and parkways development are in the *City of Elk Grove Laguna Ridge Specific Plan Supplemental Park Fee Program Nexus Study, dated March 12, 2019, effective June 10, 2019.*
4. The approximate date for funding and constructing some new facilities is shown in the 2021-2026 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, 2020	\$	4,574,702
Fees Collected	\$	1,551,890
Interest Earned, Market Gain/Loss	\$	(56,296)
Miscellaneous Revenue	\$	-
Total	\$	1,495,594

	Amount	% Fee Funded in FY21
<u>Disbursements</u>		
Impact Fee Administration	\$ 124,291	100%
Interfund Loan Repayment	\$ 2,139	100%
Oasis Park Phase I WCE008	\$ 2,098,138	100%
Community Building Oasis Park WCE009	\$ 292,000	100%
Singh and Kaur Park WCE010	\$ 1,633,488	100%
Laguna Ridge Park Engineering WCEA03	\$ 17,123	100%
Total	\$ 4,167,179	
Ending Balance, June 30, 2021	\$ 1,903,117	

	Amount	% Fee Funded in FY21
<u>Planned Projects for Fiscal Year 2021/22</u>		
Poppy West Park WCE011	\$ 140,500	100%
Sun Grove Park WCE012	\$ 90,500	100%

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

<u>Description</u>	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>
Revenues					
Fees collected	\$ 1,537,956	\$ 1,823,141	\$ 1,472,817	\$ 1,903,214	\$ 1,551,890
Interest Earned, Market Gain/Loss	\$ -		\$ 175,207	[1] \$ 187,315	\$ (56,296)
Miscellaneous Reimbursement	\$ 22,492	\$ 2,602	\$ 38,237	\$ -	\$ -
Total Revenues	\$ 1,560,448	\$ 1,825,743	\$ 1,686,261	\$ 2,090,529	\$ 1,495,594
Expenditures					
Impact Fee Administration	\$ 74,476	\$ 375,742	\$ 79,363	\$ 5,900	\$ 124,291
Interfund Loan Repayment (Interest)	\$ -	\$ -	\$ -	\$ 5,490	\$ 2,139
Developer Reimbursement	\$ 653,256	\$ -	\$ 430,524	\$ -	\$ -
AB1600 Expenditures	\$ 1,147,167	\$ 200,711	\$ 3,662,722	\$ 4,985,076	\$ 4,040,749
Total Expenditures	\$ 1,874,900	\$ 576,453	\$ 4,172,609	\$ 4,996,466	\$ 4,167,179
Revenue Less Expenditures	\$ (314,451)	\$ 1,249,290	\$ (2,486,347)	\$ (2,905,937)	\$ (2,671,585)
Fund Balance, Beginning of Year	\$ 8,576,460	\$ 8,262,009	\$ 9,511,299	\$ 7,480,639	\$ 4,574,702
Prior year adjustment*			\$ 455,687	\$ -	\$ -
Revised Beginning Balance			\$ 9,966,986	\$ 7,480,639	\$ 4,574,702
Fund Balance, End of Year	\$ 8,262,009	\$ 9,511,299	\$ 7,480,639	\$ 4,574,702	\$ 1,903,117
Adjustment to Fund Balance	\$ 653,256	\$ 455,687	[2] \$ -	\$ -	\$ -
Adjusted Available Fund Balance	\$ 8,915,265	\$ 9,966,986	\$ 7,480,639	\$ 4,574,702	\$ 1,903,117

[1] Prior Year Adjustment

[1] Represents FY18/19 removal of LRSP Supplemental Park Facilities fee credits, and other balance sheet activity, as part of settlement agreement payout to developer. Interfund loan established.

Capital Improvement Projects

<u>FY 2020-21 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	\$ 124,291	100%	\$ 124,291	\$ -
Interfund Loan Repayment	\$ 2,139	100%	\$ 2,139	\$ -
Oasis Park Phase I WCE008	\$ 2,098,138	100%	\$ 2,098,138	\$ -
Community Building Oasis Park WCE009	\$ 292,000	100%	\$ 292,000	\$ -
Singh and Kaur Park WCE010	\$ 1,633,488	100%	\$ 1,633,488	\$ -
Laguna Ridge Park Engineering WCEA03	\$ 17,123	100%	\$ 17,123	\$ -
Total	\$ 4,167,179		\$ 4,167,179	

<u>FY 2019-20 Projects</u>	<u>Project Amount Expended</u>	<u>Percent Funded by Impact Fees</u>	<u>Impact Fee Expenditures</u>	<u>Non-Impact Fee Expenditures</u>
Impact Fee Administration	\$ 5,900	100%	\$ 5,900	\$ -
Interfund Loan Repayment	\$ 5,490	100%	\$ 5,490	\$ -
Oasis Park Phase I WCE008	\$ 4,164,033	100%	\$ 4,164,033	\$ -
Singh and Kaur Park WCE010	\$ 801,462	100%	\$ 801,462	\$ -
Laguna Ridge Park Engineering WCEA03	\$ 19,581	100%	\$ 19,581	\$ -
Total	\$ 4,996,466		\$ 4,996,466	

Five Year Revenue Test Using First in First Out Method

	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>
Available Revenue Current Year	\$ 1,560,448	\$ 1,825,743	\$ 1,686,261	\$ 2,090,529	\$ 1,495,594
Available Revenue Prior Fiscal Year (2-yr Old Funds)	\$ 4,130,415	\$ 1,560,448	\$ 1,825,743	\$ 1,686,261	\$ 407,523
Available Revenue Prior Fiscal Year (3-yr Old Funds)	\$ 3,224,402	\$ 4,130,415	\$ 1,560,448	\$ 797,912	\$ -
Available Revenue Prior Fiscal Year (4-yr Old Funds)	\$ -	\$ 2,450,380	\$ 2,408,186	\$ -	\$ -
Available Revenue Prior Fiscal Year (5-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Available Revenue Greater than five Prior Fiscal years	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue Available	\$ 8,915,265	\$ 9,966,986	\$ 7,480,639	\$ 4,574,702	\$ 1,903,117

Five Year Expenditure to Revenue Match

	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>
Expense Allocation Current Year	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (2-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ 1,683,006
Expense Allocation Prior Fiscal Year (3-yr Old Funds)	\$ -	\$ -	\$ -	\$ 1,027,831	\$ 1,686,261
Expense Allocation Prior Fiscal Year (4-yr Old Funds)	\$ 1,639,811	\$ 576,453	\$ 1,722,229	\$ 1,560,448	\$ 797,912
Expense Allocation Prior Fiscal Year (5-yr Old Funds)	\$ 235,089	\$ -	\$ 2,450,380	\$ 2,408,186	\$ -
Expense Allocation Greater than five Prior Fiscal years	\$ -	\$ -	\$ -	\$ -	\$ -
Total Annual Expenditures	\$ 1,874,900	\$ 576,453	\$ 4,172,609	\$ 4,996,466	\$ 4,167,179

Adopted 2020-2025 Capital Improvement Program (CIP)

	<u>FY2021/22</u>	<u>FY2022/23</u>	<u>FY2023/24</u>	<u>FY2024/25</u>	<u>FY2025/26</u>
Oasis Park WCE008	\$ -	\$ -	\$ -	\$ -	\$ -
Oasis Community Building WCE009	\$ -	\$ -	\$ -	\$ -	\$ -
Singh and Kaur Park WCE010	\$ -	\$ -	\$ -	\$ -	\$ -
Poppy West Park WCE011	\$ 140,500	\$ 1,900,500	\$ -	\$ -	\$ -
Sun Grove Park WCE012	\$ 90,500	\$ 666,500	\$ -	\$ -	\$ -
Madeira East - South Park WCE013	\$ -	\$ 95,500	\$ 704,500	\$ -	\$ -
Poppy East Park WCE014	\$ -	\$ -	\$ 219,000	\$ 1,440,000	\$ -
Whitelock Pkwy Impmnts - Big Horn to Lotz WTR065	\$ -	\$ 25,000	\$ -	\$ -	\$ -
Total	\$ 231,000	\$ 2,687,500	\$ 923,500	\$ 1,440,000	\$ -

Laguna Ridge Supplemental Parks Admin Fee (Fund 333)

The 2019 updated Nexus Study identified the need for fee program administration. The program administration component is a 4.0% add-on fee that will reimburse the City for costs associated with administering the Supplemental Park Fee Program.

Required Findings

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

1. The purpose of the Fee Program Administration component of the Laguna Ridge Specific Plan Supplemental Park Fee is to provide new development's share of funding for fee program administration, including fee collection, fee updates, annual reporting, etc.
2. The reasonable relationship between the Fee Program Administration fee and the purpose for which it is charged is demonstrated in the *City of Elk Grove Laguna Ridge Specific Plan Supplemental Park Fee Program Nexus Study, dated March 12, 2019, effective June 10, 2019.*
3. The sources and amounts of funding anticipated to complete administration of the fee program are in the *City of Elk Grove Laguna Ridge Specific Plan Supplemental Park Fee Program Nexus Study, dated March 12, 2019, effective June 10, 2019* (shown in 2011 dollars).
4. Administrative expenditures are ongoing in the fee program and are included in the current budget.

Beginning Balance, July 1, 2020	\$ 741,897
Fees Collected	\$ 80,946
Interest Earned, Market Gain/Loss	\$ (5,649)
Miscellaneous Revenue	\$ -
Total	\$ 75,297

<u>Disbursements</u>	<u>Amount</u>	<u>% Fee Funded in FY21</u>
Impact Fee Administration	\$ 53,729	100%
Total	\$ 53,729	

Ending Balance, June 30, 2021	\$ 763,466
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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 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>
Revenues					
Fees collected	\$ 43,621	\$ 44,644	\$ 62,217	\$ 98,741	\$ 80,946
Interest Earned, Market Gain/Loss	\$ 103,956	\$ 24,756	\$ 281,344	[1] \$ 30,101	\$ (5,649)
Total Revenues	\$ 147,577	\$ 69,400	\$ 343,561	\$ 128,842	\$ 75,297
Expenditures					
Impact Fee Administration	\$ 29,219	\$ 53,785	\$ 160,437	\$ 48,210	\$ 53,729
AB1600 Expenditures	\$ 5,500	\$ 6,226	\$ 18,033	\$ -	\$ -
Total Expenditures	\$ 34,719	\$ 60,012	\$ 178,470	\$ 48,210	\$ 53,729
Revenue Less Expenditures	\$ 112,858	\$ 9,389	\$ 165,091	\$ 80,632	\$ 21,569
Fund Balance, Beginning of Year	\$ 373,927	\$ 486,785	\$ 496,174	\$ 661,264	\$ 741,897
Fund Balance, End of Year	\$ 486,785	\$ 496,174	\$ 661,264	\$ 741,897	\$ 763,466

[1] Prior Year Adjustment

Capital Improvement Projects

FY 2020-21 Projects

	<u>Project Amount Expended</u>	<u>Percent Funded by Impact Fees</u>	<u>Impact Fee Expenditures</u>	<u>Non-Impact Fee Expenditures</u>
Impact Fee Administration	\$ 53,729	100%	\$ 53,729	\$ -

FY 2019-20 Projects

	<u>Project Amount Expended</u>	<u>Percent Funded by Impact Fees</u>	<u>Impact Fee Expenditures</u>	<u>Non-Impact Fee Expenditures</u>
Impact Fee Administration	\$ 48,210	100%	\$ 48,210	\$ -

Five Year Revenue Test Using First in First Out Method

	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>
Available Revenue Current Year	\$ 147,577	\$ 69,400	\$ 343,561	\$ 128,842	\$ 75,297
Available Revenue Prior Fiscal Year (2-yr Old Funds)	\$ 192,552	\$ 147,577	\$ 69,400	\$ 343,561	\$ 128,842
Available Revenue Prior Fiscal Year (3-yr Old Funds)	\$ 108,692	\$ 192,552	\$ 147,577	\$ 69,400	\$ 343,561
Available Revenue Prior Fiscal Year (4-yr Old Funds)	\$ 37,964	\$ 86,644	\$ 100,726	\$ 147,577	\$ 69,400
Available Revenue Prior Fiscal Year (5-yr Old Funds)	\$ -	\$ -	\$ -	\$ 52,516	\$ 146,365
Available Revenue Greater than five Prior Fiscal years	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue Available	\$ 486,785	\$ 496,174	\$ 661,264	\$ 741,897	\$ 763,466

Five Year Expenditure to Revenue Match

	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</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)	\$ (37,964)	\$ 22,048	\$ 91,826	\$ -	\$ -
Expense Allocation Prior Fiscal Year (5-yr Old Funds)	\$ -	\$ 37,964	\$ 86,644	\$ 48,210	\$ 1,212
Expense Allocation Greater than five Prior Fiscal years	\$ 72,683	\$ -	\$ -	\$ -	\$ 52,516
Total Annual Expenditures	\$ 34,719	\$ 60,012	\$ 178,470	\$ 48,210	\$ 53,729

**Laguna Ridge Specific Plan Supplemental Park Fee Program
First Half of FY2020-21 (July 1, 2020 through December 1, 2020)**

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

**Laguna Ridge Specific Plan Supplemental Park Fee Program
Second Half of FY2020-21 (January 1, 2021 through June 30, 2021)**

Land Use Category	Zone 1	Zone 2	Zone 3
RESIDENTIAL			
Single-Family	\$16,050	\$16,050	\$16,050
Multifamily	\$10,844	\$10,844	\$10,844
Age-Restricted Single Family	\$ 8,966	\$ 8,966	\$ 8,966
Age-Restricted Multi Family	\$ 6,266	\$ 6,266	\$ 6,266
NONRESIDENTIAL			
Commercial	\$ 0.17	\$ 0.30	\$ 0.17
Office	\$ 0.30	\$ 0.50	\$ 0.29

Southeast Policy Area (SEPA) Overview (five fee components)

The Southeast Policy Area (SEPA) fee programs were adopted by the City Council in 2019 when the fee program nexus studies were finalized by the City's contracted consultant, Goodwin Consulting. The current 2019 version of the SEPA fee programs includes three separate Nexus Studies: the SEPA Cost Recovery Fee Program Nexus Study, the SEPA Drainage Fee Program Nexus Study, and the SEPA Park and Trail Fee Program Nexus Study. The City Council adopted these three Nexus Studies on February 13, 2019, and they went into effect on April 15, 2019. The three fee programs are intended to reimburse the City for expenditures related to the creation of the SEPA Strategic Plan; improvements benefitting the fee program area boundaries; and related expenditures such as professional services, design, and administration.

1. Southeast Policy Area (SEPA) Strategic Plan Cost Recovery Fee (Fund 370)

The 2019 SEPA Strategic Plan Cost Recovery Fee Program Nexus Study identified the need to reimburse the City for costs associated with the preparation of the SEPA Strategic Plan (including consultant time, City staff time, and direct costs), along with initial implementation activities. The total calculated was included in the Nexus Study in the amount of \$2.1 million. The 2019 Nexus Study describes funding provided as an advance for the Strategic Plan from a variety of special projects and General Fund Sources. The SEPA Cost Recovery Fee Program is calculated to repay those advances. There is no existing deficiency as the SEPA Cost Recovery Fee area is completely undeveloped.

The Ending Balance for June 30, 2021, reflects the balance on the City's records, and which may include several different asset and liability accounts not depicted below, but which still affect the ending balance.

There are no projects programmed in this Fund through the adopted 2021-2026 CIP 5-year forecast since this fund is solely dedicated to the reimbursement of prior expenditures related to the SEPA Strategic Plan.

Required Findings

1. The purpose of the SEPA Strategic Plan Cost Recovery Fee Program is to reimburse the City for prior expenditures related to preparation and development of the SEPA Strategic Plan (including consultant time, City staff time, and direct costs), which was necessary to serve new residential and non-residential development in SEPA. New development in SEPA will increase the service population benefitting from the SEPA Strategic Plan and, therefore, the need to reimburse for preparation of that Strategic Plan.
2. The reasonable relationship between the SEPA Strategic Plan Cost Recovery fee and the purpose for which it is charged is demonstrated in the *City of Elk Grove Southeast Policy Area Strategic Plan Nexus Study dated February 13, 2019, effective April 15, 2019*.
3. The sources and amounts of funding anticipated to reimburse the City for SEPA Strategic Plan costs are in the *City of Elk Grove Southeast Policy Area Strategic Plan Nexus Study dated February 13, 2019, effective April 15, 2019*.
4. The approximate date for funding this work is known since expenditures have already been incurred.

Beginning Balance, July 1, 2020	\$ 160,550
Fees Collected	\$ 153,815
Interest Earned, Market Gain/Loss	\$ 3,612
Miscellaneous Revenue	\$ -
Total	\$ 157,427

<u>Disbursements</u>	<u>Amount</u>	<u>% Fee Funded in FY21</u>
Impact Fee Administration	\$ 164	100%
Total	\$ 164	
Ending Balance, June 30, 2021	\$ 317,813	

City of Elk Grove
FUND: 370 - SEPA Cost Recovery Fee
Statement of Revenues and Expenditures and Changes in Fund Balance for Last Five Fiscal Years

<u>Description</u>	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>
Revenues					
Fees collected	\$ -	\$ -	\$ -	\$ 154,869	\$ 153,815
Interest Earned, Market Gain/Loss	\$ -	\$ -	\$ -	[1] \$ 5,729	\$ 3,612
Miscellaneous Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ -	\$ -	\$ 160,597	\$ 157,427
Expenditures					
Impact Fee Administration	\$ -	\$ -	\$ -	\$ 47	\$ 164
AB1600 Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ 47	\$ 164
Revenue Less Expenditures	\$ -	\$ -	\$ -	\$ 160,550	\$ 157,263
Fund Balance, Beginning of Year	\$ -	\$ -	\$ -	\$ -	\$ 160,550
Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ 160,550	\$ 317,813
Assigned Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted Available Fund Balance	\$ -	\$ -	\$ -	\$ 160,550	\$ 317,813
[1] Prior Year Adjustment					

Capital Improvement Projects

<u>FY 2020-21 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	\$ 164	100%	\$ 164	\$ -
Total	\$ 164		\$ 164	\$ -
<u>FY 2019-20 Projects</u>	<u>Project Amount Expended</u>	<u>Percent Funded by Impact Fees</u>	<u>Impact Fee Expenditures</u>	<u>Non-Impact Fee Expenditures</u>
Impact Fee Administration	\$ 47	100%	\$ 47	\$ -
Total	\$ 47		\$ 47	\$ -

Five Year Revenue Test Using First in First Out Method

	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>
Available Revenue Current Year	\$ -	\$ -	\$ -	\$ 160,550	\$ 157,380
Available Revenue Prior Fiscal Year (2-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ 160,433
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	\$ -	\$ -	\$ -	\$ 160,550	\$ 317,813

Five Year Expenditure to Revenue Match

	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>
Expense Allocation Current Year	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (2-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (3-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (4-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (5-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Greater than five Prior Fiscal years	\$ -	\$ -	\$ -	\$ 47	\$ 164
Total Annual Expenditures	\$ -	\$ -	\$ -	\$ 47	\$ 164

SEPA/LRSP Cost Recovery Fee Program

	<u>First Half of FY2020-21 (July 1, 2020 through December 31, 2020)</u>	<u>Second Half of FY2020-21 (January 1, 2021 through June 30, 2021)</u>
All Land Uses, per gross acre of developable land	\$2,192.61	\$2,322.75

2. Southeast Policy Area and Laguna Ridge Specific Plan Phase 3 Drainage Impact Fee Nexus Study (Funds 371 through 380)

The Southeast Policy Area (SEPA) and Laguna Ridge Specific Plan Phase 3 (LRSP P3) Drainage Impact Fee Nexus Study was adopted by City Council in 2019 and identifies the need to fund land acquisitions and construction costs for drainage channels and basins in the Southeast Policy Area (Zone 1) and the Laguna Ridge Specific Plan Phase 3 area (Zone 2). The Drainage fee is composed of the following components: A Channel Fee, a City Infrastructure Development Fee, six Basin Fees; and an Administration Fee.

A. Channel Fee (Fund 371)

The Channel Fee is based on the allocation of channel facilities and land acquisition costs to land uses in SEPA. The costs are allocated uniformly to all developable land uses in the SEPA Zone 1 area and therefore the Channel Fee does not vary from one sub-shed to another. The estimated cost of these new facilities was included in the Nexus Study and totaled \$5.9 million in 2019 dollars.

The Ending Balance for June 30, 2021, reflects the balance on the City's records, and which may include several different asset and liability accounts not depicted below, but which still affect the ending balance.

There are no projects programmed in this Fund through the adopted 2021-2026 Capital Improvements Program 5-year forecast.

Required Findings

1. The purpose of the SEPA and LRSP P3 Drainage Impact Fee Program is to fund the costs of land acquisition and construction of major drainage and trunk drainage facilities that are necessary to serve new residential and non-residential development in the SEPA and the LRSP P3 areas. New development in those areas will increase the service population benefitting from these drainage facilities and, therefore, the need to cover those related costs.
2. The reasonable relationship between the SEPA and LRSP P3 Drainage Impact fee and the purpose for which it is charged is demonstrated in the *City of Elk Grove Southeast Policy Area (SEPA) and Laguna Ridge Specific Plan Phase 3 (LRSP P3) Drainage Impact Fee Nexus Study dated February 13, 2019, effective April 15, 2019.*
3. The sources and amounts of funding anticipated to complete the future SEPA and LRSP P3 drainage facilities are in the *City of Elk Grove Southeast Policy Area (SEPA) and Laguna Ridge Specific Plan Phase 3 (LRSP P3) Drainage Impact Fee Nexus Study dated February 13, 2019, effective April 15, 2019.*
4. The approximate date for funding and constructing this new facility is not known as it is a longer-term planned project for the City.

Beginning Balance, July 1, 2020	\$ 807,141
Fees Collected	\$ 262,368
Interest Earned, Market Gain/Loss	\$ 8,200
Miscellaneous Revenue	\$ -
Total	\$ 270,568

<u>Disbursements</u>	<u>Amount</u>	<u>% Fee Funded in FY21</u>
Impact Fee Administration	\$ 739	100%
Total	\$ 739	

Ending Balance, June 30, 2021	\$ 1,076,971
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City of Elk Grove
FUND: 371 - SEPA Zone 1 Channel Fee
Statement of Revenues and Expenditures and Changes in Fund Balance for Last Five Fiscal Years

<u>Description</u>	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>
Revenues					
Fees collected	\$ -	\$ -	\$ 769,627	\$ -	\$ 262,368
Interest Earned, Market Gain/Loss	\$ -	\$ -	\$ 5,314 [1]	\$ 33,039	\$ 8,200
Miscellaneous Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ -	\$ 774,941	\$ 33,039	\$ 270,568
Expenditures					
Impact Fee Administration	\$ -	\$ -	\$ -	\$ 838	\$ 739
AB1600 Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ 838	\$ 739
Revenue Less Expenditures	\$ -	\$ -	\$ 774,941	\$ 32,201	\$ 269,829
Fund Balance, Beginning of Year	\$ -	\$ -	\$ -	\$ 774,941	\$ 807,141
Fund Balance, End of Year	\$ -	\$ -	\$ 774,941	\$ 807,141	\$ 1,076,971
Assigned Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted Available Fund Balance	\$ -	\$ -	\$ 774,941	\$ 807,141	\$ 1,076,971

[1] Prior Year Adjustment

Capital Improvement Projects

FY 2020-21 Projects

	<u>Project Amount Expended</u>	<u>Percent Funded by Impact Fees</u>	<u>Impact Fee Expenditures</u>	<u>Non-Impact Fee Expenditures</u>
Impact Fee Administration	\$ 739	100%	\$ 739	\$ -
Total	\$ 739		\$ 739	\$ -

FY 2019-20 Projects

	<u>Project Amount Expended</u>	<u>Percent Funded by Impact Fees</u>	<u>Impact Fee Expenditures</u>	<u>Non-Impact Fee Expenditures</u>
Impact Fee Administration	\$ 838	100%	\$ 838	\$ -
Total	\$ 838		\$ 838	\$ -

Five Year Revenue Test Using First in First Out Method

	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>
Available Revenue Current Year	\$ -	\$ -	\$ 774,941	\$ 33,039	\$ 270,568
Available Revenue Prior Fiscal Year (2-yr Old Funds)	\$ -	\$ -	\$ -	\$ 774,103	\$ 32,201
Available Revenue Prior Fiscal Year (3-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ 774,202
Available Revenue Prior Fiscal Year (4-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Available Revenue Prior Fiscal Year (5-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Available Revenue Greater than five Prior Fiscal years	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue Available	\$ -	\$ -	\$ 774,941	\$ 807,141	\$ 1,076,971

Five Year Expenditure to Revenue Match

	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>
Expense Allocation Current Year	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (2-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (3-yr Old Funds)	\$ -	\$ -	\$ -	\$ 838	\$ 739
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	\$ -	\$ -	\$ -	\$ 838	\$ 739

B. Infrastructure Fee (Fund 372)

The City Infrastructure Drainage Fee is based on the allocation of basin facilities and land acquisition costs to land uses within the North Sub-shed and each of the other individual basin sub-sheds in Zone 1. This fee varies from sub-shed to sub-shed in Zone 1 based on the individual drainage facilities needed in each sub-shed.

The Ending Balance for June 30, 2021, reflects the balance on the City's records, and which may include several different asset and liability accounts not depicted below, but which still affect the ending balance.

There are no projects programmed in this Fund through the adopted 2021-2026 Capital Improvements Program 5-year forecast.

Required Findings

1. The purpose of the Southeast Policy Area (SEPA) and Laguna Ridge Specific Plan Phase 3 (LRSP P3) Drainage Impact Fee Program is to fund the costs of land acquisition and construction of major drainage and trunk drainage facilities that are necessary to serve new residential and non-residential development in the SEPA and the Laguna LRSP P3 areas. New development in those areas will increase the service population benefitting from these drainage facilities and, therefore, the need to cover those related costs.
2. The reasonable relationship between the SEPA and LRSP P3 Drainage Impact fee and the purpose for which it is charged is demonstrated in the *City of Elk Grove Southeast Policy Area (SEPA) and Laguna Ridge Specific Plan Phase 3 (LRSP P3) Drainage Impact Fee Nexus Study dated February 13, 2019, effective April 15, 2019.*
3. The sources and amounts of funding anticipated to complete the future SEPA and LRSP P3 drainage facilities are in the *City of Elk Grove Southeast Policy Area (SEPA) and Laguna Ridge Specific Plan Phase 3 (LRSP P3) Drainage Impact Fee Nexus Study dated February 13, 2019, effective April 15, 2019.*
4. The approximate date for funding and constructing this new facility is not known as it is a longer-term planned project for the City.

Beginning Balance, July 1, 2020	\$ 263,679
Fees Collected	\$ 74,178
Interest Earned, Market Gain/Loss	\$ (2,524)
Miscellaneous Revenue	\$ -
Total	\$ 71,655

	<u>Amount</u>	<u>% Fee Funded in FY20</u>
<u>Disbursements</u>		
Impact Fee Administration	\$ 236	100%
Total	\$ 236	
Ending Balance, June 30, 2021	\$ 335,097	

City of Elk Grove
FUND: 372 - SEPA Zone 1 Infrastructure Drain Fee
Statement of Revenues and Expenditures and Changes in Fund Balance for Last Five Fiscal Years

<u>Description</u>	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>
Revenues					
Fees collected	\$ -	\$ -	\$ 206,991	\$ 45,282	\$ 74,178
Interest Earned, Market Gain/Loss	\$ -	\$ -	\$ 1,429 [1]	\$ 10,167	\$ (2,524)
Miscellaneous Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ -	\$ 208,420	\$ 55,449	\$ 71,655
Expenditures					
Impact Fee Administration	\$ -	\$ -	\$ -	\$ 191	\$ 236
AB1600 Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ 191	\$ 236
Revenue Less Expenditures	\$ -	\$ -	\$ 208,420	\$ 55,258	\$ 71,419
Fund Balance, Beginning of Year	\$ -	\$ -	\$ -	\$ 208,420	\$ 263,679
Fund Balance, End of Year	\$ -	\$ -	\$ 208,420	\$ 263,679	\$ 335,097
Assigned Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted Available Fund Balance	\$ -	\$ -	\$ 208,420	\$ 263,679	\$ 335,097

[1] Prior Year Adjustment

Capital Improvement Projects

<u>FY 2020-21 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	\$ 236	100%	\$ 236	\$ -
Total	\$ 236		\$ 236	\$ -
<u>FY 2019-20 Projects</u>	<u>Project Amount Expended</u>	<u>Percent Funded by Impact Fees</u>	<u>Impact Fee Expenditures</u>	<u>Non-Impact Fee Expenditures</u>
Impact Fee Administration	\$ 191	100%	\$ 191	\$ -
Total	\$ 191		\$ 191	\$ -

Five Year Revenue Test Using First in First Out Method

	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>
Available Revenue Current Year	\$ -	\$ -	\$ 208,420	\$ 55,449	\$ 71,655
Available Revenue Prior Fiscal Year (2-yr Old Funds)	\$ -	\$ -	\$ -	\$ 208,230	\$ 55,259
Available Revenue Prior Fiscal Year (3-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ 208,184
Available Revenue Prior Fiscal Year (4-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Available Revenue Prior Fiscal Year (5-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Available Revenue Greater than five Prior Fiscal years	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue Available	\$ -	\$ -	\$ 208,420	\$ 263,679	\$ 335,097

Five Year Expenditure to Revenue Match

	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2019/20</u>
Expense Allocation Current Year	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (2-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (3-yr Old Funds)	\$ -	\$ -	\$ -	\$ 191	\$ 236
Expense Allocation Prior Fiscal Year (4-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (5-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Greater than five Prior Fiscal years	\$ -	\$ -	\$ -	\$ -	\$ -
Total Annual Expenditures	\$ -	\$ -	\$ -	\$ 191	\$ 236

C. Basin Fee – North Sub-Shed (Fund 373)

The Basin Fee is based on the allocation of basin facilities and land acquisition costs to land uses within the North Sub-shed and each of the other individual basin sub-sheds in Zone 1. This fee varies from sub-shed to sub-shed in Zone 1 based on the individual drainage facilities needed in each sub-shed. Fees collected for each sub-shed may not be transferred or expended to another sub-shed. For this reason, activity for each sub-shed is accounted for and reported in a unique fund.

The Ending Balance for June 30, 2021, reflects the balance on the City's records, and which may include several different asset and liability accounts not depicted below, but which still affect the ending balance.

There are no projects programmed in this Fund through the adopted 2021-2026 Capital Improvements Program 5-year forecast.

Required Findings

1. The purpose of the Southeast Policy Area (SEPA) and Laguna Ridge Specific Plan Phase 3 (LRSP P3) Drainage Impact Fee Program is to fund the costs of land acquisition and construction of major drainage and trunk drainage facilities that are necessary to serve new residential and non-residential development in the SEPA and the LRSP P3 areas. New development in those areas will increase the service population benefitting from these drainage facilities and, therefore, the need to cover those related costs.
2. The reasonable relationship between the SEPA and LRSP P3 Drainage Impact fee and the purpose for which it is charged is demonstrated in the *City of Elk Grove Southeast Policy Area (SEPA) and Laguna Ridge Specific Plan Phase 3 (LRSP P3) Drainage Impact Fee Nexus Study dated February 13, 2019, effective April 15, 2019.*
3. The sources and amounts of funding anticipated to complete the future SEPA and LRSP P3 drainage facilities are in the *City of Elk Grove Southeast Policy Area (SEPA) and Laguna Ridge Specific Plan Phase 3 (LRSP P3) Drainage Impact Fee Nexus Study dated February 13, 2019, effective April 15, 2019.*
4. The approximate date for funding and constructing this new facility is not known as it is a longer-term planned project for the City.

Beginning Balance, July 1, 2020	\$ -
Fees Collected	\$ -
Interest Earned, Market Gain/Loss	\$ -
Miscellaneous Revenue	\$ -
Total	\$ -

	<u>Amount</u>	<u>% Fee Funded in FY20</u>
<u>Disbursements</u>		
Impact Fee Administration	\$ 9,036	100%
Total	\$ 9,036	
 Ending Balance, June 30, 2021	 \$ (9,036)	

City of Elk Grove
FUND: 373 - SEPA/LRSP P3 Administration Fee
Statement of Revenues and Expenditures and Changes in Fund Balance for Last Five Fiscal Years

<u>Description</u>	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>
Revenues					
Fees collected	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Earned, Market Gain/Loss	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures					
Impact Fee Administration	\$ -	\$ -	\$ -	\$ -	\$ 9,036
AB1600 Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 9,036
Revenue Less Expenditures	\$ -	\$ -	\$ -	\$ -	\$ (9,036)
Fund Balance, Beginning of Year	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	\$ (9,036)
Assigned Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted Available Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ (9,036)

Capital Improvement Projects

<u>FY 2020-21 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	\$ 9,036	100%	\$ 9,036	\$ -
Total	\$ 9,036		\$ 9,036	\$ -

<u>FY 2019-20 Projects</u>	<u>Project Amount Expended</u>	<u>Percent Funded by Impact Fees</u>	<u>Impact Fee Expenditures</u>	<u>Non-Impact Fee Expenditures</u>
None	\$ -	100%	\$ -	\$ -
Total	\$ -		\$ -	\$ -

Five Year Revenue Test Using First in First Out Method

	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>
Available Revenue Current Year	\$ -	\$ -	\$ -	\$ -	\$ (9,036)
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	\$ -	\$ -	\$ -	\$ -	\$ (9,036)

D. Basin Fee – Basin S4 (Fund 374)

The Basin Fee is based on the allocation of basin facilities and land acquisition costs to land uses within the North Sub-shed and each of the other individual basin sub-sheds in Zone 1. This fee varies from sub-shed to sub-shed in Zone 1 based on the individual drainage facilities needed in each sub-shed. Fees collected for each sub-shed may not be transferred or expended to another sub-shed. For this reason, activity for each sub-shed is accounted for and reported in a unique fund.

The Ending Balance for June 30, 2021, reflects the balance on the City's records, and which may include several different asset and liability accounts not depicted below, but which still affect the ending balance.

There are no projects programmed in this Fund through the adopted 2021-2026 Capital Improvements Program 5-year forecast.

Required Findings

1. The purpose of the Southeast Policy Area (SEPA) and Laguna Ridge Specific Plan Phase 3 (LRSP P3) Drainage Impact Fee Program is to fund the costs of land acquisition and construction of major drainage and trunk drainage facilities that are necessary to serve new residential and non-residential development in the SEPA and the LRSP P3 areas. New development in those areas will increase the service population benefitting from these drainage facilities and, therefore, the need to cover those related costs.
2. The reasonable relationship between the SEPA and LRSP P3 Drainage Impact fee and the purpose for which it is charged is demonstrated in the *City of Elk Grove Southeast Policy Area (SEPA) and Laguna Ridge Specific Plan Phase 3 (LRSP P3) Drainage Impact Fee Nexus Study dated February 13, 2019, effective April 15, 2019.*
3. The sources and amounts of funding anticipated to complete the future SEPA and LRSP P3 drainage facilities are in the *City of Elk Grove Southeast Policy Area (SEPA) and Laguna Ridge Specific Plan Phase 3 (LRSP P3) Drainage Impact Fee Nexus Study dated February 13, 2019, effective April 15, 2019.*
4. The approximate date for funding and constructing this new facility is not known as it is a longer-term planned project for the City.

Beginning Balance, July 1, 2020	\$	-
Fees Collected	\$	-
Interest Earned, Market Gain/Loss	\$	-
Miscellaneous Revenue	\$	-
Total	\$	-

	<u>Amount</u>	<u>% Fee Funded in FY21</u>
<u>Disbursements</u>		
Impact Fee Administration	\$ -	100%
Total	\$ -	
Ending Balance, June 30, 2021	\$	-

City of Elk Grove
FUND: 374 - SEPA Nort Sub-Shed Fee
Statement of Revenues and Expenditures and Changes in Fund Balance for Last Five Fiscal Years

<u>Description</u>	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>
Revenues					
Fees collected	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Earned, Market Gain/Loss	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures					
Impact Fee Administration	\$ -	\$ -	\$ -	\$ -	\$ -
AB1600 Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue Less Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance, Beginning of Year	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	\$ -
Assigned Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted Available Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvement Projects

<u>FY 2020-21 Projects</u>	<u>Project Amount Expended</u>	<u>Percent Funded by Impact Fees</u>	<u>Impact Fee Expenditures</u>	<u>Non-Impact Fee Expenditures</u>
Impact Fee Administration	\$ -	100%	\$ -	\$ -
Total	\$ -		\$ -	\$ -
<u>FY 2019-20 Projects</u>	<u>Project Amount Expended</u>	<u>Percent Funded by Impact Fees</u>	<u>Impact Fee Expenditures</u>	<u>Non-Impact Fee Expenditures</u>
None	\$ -	100%	\$ -	\$ -
Total	\$ -		\$ -	\$ -

Five Year Revenue Test Using First in First Out Method

	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</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 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>
Expense Allocation Current Year	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (2-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (3-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (4-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (5-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Greater than five Prior Fiscal years	\$ -	\$ -	\$ -	\$ -	\$ -
Total Annual Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -

E. Basin Fee – Basin S5 (Fund 375)

The Basin Fee is based on the allocation of basin facilities and land acquisition costs to land uses within the North Sub-shed and each of the other individual basin sub-sheds in Zone 1. This fee varies from sub-shed to sub-shed in Zone 1 based on the individual drainage facilities needed in each sub-shed. Fees collected for each sub-shed may not be transferred or expended to another sub-shed. For this reason, activity for each sub-shed is accounted for and reported in a unique fund.

The Ending Balance for June 30, 2021, reflects the balance on the City's records, and which may include several different asset and liability accounts not depicted below, but which still affect the ending balance.

There are no projects programmed in this Fund through the adopted 2021-2026 Capital Improvements Program CIP 5-year forecast.

Required Findings

1. The purpose of the Southeast Policy Area (SEPA) and Laguna Ridge Specific Plan Phase 3 (LRSP P3) Drainage Impact Fee Program is to fund the costs of land acquisition and construction of major drainage and trunk drainage facilities that are necessary to serve new residential and non-residential development in the SEPA and the LRSP P3 areas. New development in those areas will increase the service population benefitting from these drainage facilities and, therefore, the need to cover those related costs.
2. The reasonable relationship between the SEPA and LRSP P3 Drainage Impact fee and the purpose for which it is charged is demonstrated in the *City of Elk Grove Southeast Policy Area (SEPA) and Laguna Ridge Specific Plan Phase 3 (LRSP P3) Drainage Impact Fee Nexus Study dated February 13, 2019, effective April 15, 2019.*
3. The sources and amounts of funding anticipated to complete the future SEPA and LRSP P3 drainage facilities are in the *City of Elk Grove Southeast Policy Area (SEPA) and Laguna Ridge Specific Plan Phase 3 (LRSP P3) Drainage Impact Fee Nexus Study dated February 13, 2019, effective April 15, 2019.*
4. The approximate date for funding and constructing this new facility is not known as it is a longer-term planned project for the City.

Beginning Balance, July 1, 2020	\$	-
Fees Collected	\$	-
Interest Earned, Market Gain/Loss	\$	-
Miscellaneous Revenue	\$	-
Total	\$	-

<u>Disbursements</u>	<u>Amount</u>	<u>% Fee Funded in FY20</u>
Impact Fee Administration	\$ -	100%
Total	\$ -	
Ending Balance, June 30, 2021	\$	-

City of Elk Grove
FUND: 375 - SEPA Z1 Basin S4 Fee
Statement of Revenues and Expenditures and Changes in Fund Balance for Last Five Fiscal Years

<u>Description</u>	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>
Revenues					
Fees collected	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Earned, Market Gain/Loss	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures					
Impact Fee Administration	\$ -	\$ -	\$ -	\$ -	\$ -
AB1600 Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue Less Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance, Beginning of Year	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	\$ -
Assigned Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted Available Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvement Projects

FY 2020-21 Projects

	<u>Project Amount</u> <u>Expended</u>	<u>Percent Funded</u> <u>by Impact Fees</u>	<u>Impact Fee</u> <u>Expenditures</u>	<u>Non-Impact Fee</u> <u>Expenditures</u>
Impact Fee Administration	\$ -	100%	\$ -	\$ -
Total	\$ -		\$ -	\$ -

FY 2019-20 Projects

	<u>Project Amount</u> <u>Expended</u>	<u>Percent Funded</u> <u>by Impact Fees</u>	<u>Impact Fee</u> <u>Expenditures</u>	<u>Non-Impact Fee</u> <u>Expenditures</u>
None	\$ -	100%	\$ -	\$ -
Total	\$ -		\$ -	\$ -

Five Year Revenue Test Using First in First Out Method

	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</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>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>
Expense Allocation Current Year	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (2-yr Old Funds)	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (3-yr Old Funds)	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (4-yr Old Funds)	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (5-yr Old Funds)	\$ -	\$ -	\$ -
Expense Allocation Greater than five Prior Fiscal years	\$ -	\$ -	\$ -
Total Annual Expenditures	\$ -	\$ -	\$ -

F. Basin Fee – Basin S6 (Fund 376)

The Basin Fee is based on the allocation of basin facilities and land acquisition costs to land uses within the North Sub-shed and each of the other individual basin sub-sheds in Zone 1. This fee varies from sub-shed to sub-shed in Zone 1 based on the individual drainage facilities needed in each sub-shed. Fees collected for each sub-shed may not be transferred or expended to another sub-shed. For this reason, activity for each sub-shed is accounted for and reported in a unique fund.

The Ending Balance for June 30, 2021, reflects the balance on the City's records, and which may include several different asset and liability accounts not depicted below, but which still affect the ending balance.

There are no projects programmed in this Fund through the adopted 2021-2026 CIP 5-year forecast.

Required Findings

1. The purpose of the Southeast Policy Area (SEPA) and Laguna Ridge Specific Plan Phase 3 (LRSP P3) Drainage Impact Fee Program is to fund the costs of land acquisition and construction of major drainage and trunk drainage facilities that are necessary to serve new residential and non-residential development in the SEPA and the LRSP P3 areas. New development in those areas will increase the service population benefitting from these drainage facilities and, therefore, the need to cover those related costs.
2. The reasonable relationship between the SEPA and LRSP P3 Drainage Impact fee and the purpose for which it is charged is demonstrated in the *City of Elk Grove Southeast Policy Area (SEPA) and Laguna Ridge Specific Plan Phase 3 (LRSP P3) Drainage Impact Fee Nexus Study dated February 13, 2019, effective April 15, 2019.*
3. The sources and amounts of funding anticipated to complete the future SEPA and LRSP P3 drainage facilities are in the *City of Elk Grove Southeast Policy Area (SEPA) and Laguna Ridge Specific Plan Phase 3 (LRSP P3) Drainage Impact Fee Nexus Study dated February 13, 2019, effective April 15, 2019.*
4. The approximate date for funding and constructing this new facility is not known as it is a longer-term planned project for the City.

Beginning Balance, July 1, 2020	\$ 396,008
Fees Collected	\$ 335,720
Interest Earned, Market Gain/Loss	\$ 599
Miscellaneous Revenue	\$ -
Total	\$ 336,319

<u>Disbursements</u>	<u>Amount</u>	<u>% Fee Funded in FY20</u>
Impact Fee Administration	\$ -	100%
Total	\$ -	
Ending Balance, June 30, 2021	\$ 732,326	

City of Elk Grove
FUND: 376 - SEPA Z1 Basin S5 Fee
Statement of Revenues and Expenditures and Changes in Fund Balance for Last Five Fiscal Years

<u>Description</u>	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>
Revenues					
Fees collected	\$ -	\$ -	\$ -	\$ 385,986	\$ 335,720
Interest Earned, Market Gain/Loss	\$ -	\$ -	\$ -	[1] \$ 10,021	\$ 599
Miscellaneous Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ -	\$ -	\$ 396,008	\$ 336,319
Expenditures					
Impact Fee Administration	\$ -	\$ -	\$ -	\$ -	\$ -
AB1600 Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue Less Expenditures	\$ -	\$ -	\$ -	\$ 396,008	\$ 336,319
Fund Balance, Beginning of Year	\$ -	\$ -	\$ -	\$ -	\$ 396,008
Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ 396,008	\$ 732,326
Assigned Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted Available Fund Balance	\$ -	\$ -	\$ -	\$ 396,008	\$ 732,326

[1] Prior Year Adjustment

Capital Improvement Projects

FY 2020-21 Projects

	<u>Project Amount Expended</u>	<u>Percent Funded by Impact Fees</u>	<u>Impact Fee Expenditures</u>	<u>Non-Impact Fee Expenditures</u>
Impact Fee Administration	\$ -	100%	\$ -	\$ -
Total	\$ -		\$ -	\$ -

FY 2019-20 Projects

	<u>Project Amount Expended</u>	<u>Percent Funded by Impact Fees</u>	<u>Impact Fee Expenditures</u>	<u>Non-Impact Fee Expenditures</u>
None	\$ -	100%	\$ -	\$ -
Total	\$ -		\$ -	\$ -

Five Year Revenue Test Using First in First Out Method

	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>
Available Revenue Current Year	\$ -	\$ -	\$ -	\$ 396,008	\$ 336,319
Available Revenue Prior Fiscal Year (2-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ 396,008
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	\$ -	\$ -	\$ -	\$ 396,008	\$ 732,326

Five Year Expenditure to Revenue Match

	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>
Expense Allocation Current Year	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (2-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (3-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (4-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (5-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Greater than five Prior Fiscal years	\$ -	\$ -	\$ -	\$ -	\$ -
Total Annual Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -

G. Basin Fee – Basin S7 (Fund 377)

The Basin Fee is based on the allocation of basin facilities and land acquisition costs to land uses within the North Sub-shed and each of the other individual basin sub-sheds in Zone 1. This fee varies from sub-shed to sub-shed in Zone 1 based on the individual drainage facilities needed in each sub-shed. Fees collected for each sub-shed may not be transferred or expended to another sub-shed. For this reason, activity for each sub-shed is accounted for and reported in a unique fund.

The Ending Balance for June 30, 2021, reflects the balance on the City's records, and which may include several different asset and liability accounts not depicted below, but which still affect the ending balance.

There are no projects programmed in this Fund through the adopted 2021-2026 CIP 5-year forecast.

Required Findings

1. The purpose of the Southeast Policy Area (SEPA) and Laguna Ridge Specific Plan Phase 3 (LRSP P3) Drainage Impact Fee Program is to fund the costs of land acquisition and construction of major drainage and trunk drainage facilities that are necessary to serve new residential and non-residential development in the SEPA and the LRSP P3 areas. New development in those areas will increase the service population benefitting from these drainage facilities and, therefore, the need to cover those related costs.
2. The reasonable relationship between the SEPA and LRSP P3 Drainage Impact fee and the purpose for which it is charged is demonstrated in the *City of Elk Grove Southeast Policy Area (SEPA) and Laguna Ridge Specific Plan Phase 3 (LRSP P3) Drainage Impact Fee Nexus Study dated February 13, 2019, effective April 15, 2019.*
3. The sources and amounts of funding anticipated to complete the future SEPA and LRSP P3 drainage facilities are in the *City of Elk Grove Southeast Policy Area (SEPA) and Laguna Ridge Specific Plan Phase 3 (LRSP P3) Drainage Impact Fee Nexus Study dated February 13, 2019, effective April 15, 2019.*
4. The approximate date for funding and constructing this new facility is not known as it is a longer-term planned project for the City.

Beginning Balance, July 1, 2020	\$	-
Fees Collected	\$	-
Interest Earned, Market Gain/Loss	\$	-
Miscellaneous Revenue	\$	-
Total	\$	-

	Amount	% Fee Funded in FY21
<u>Disbursements</u>		
Impact Fee Administration	\$ -	0%
Total	\$ -	
Ending Balance, June 30, 2021	\$	-

City of Elk Grove
FUND: 377 - SEPA Z1 Basin S6 Fee
Statement of Revenues and Expenditures and Changes in Fund Balance for Last Five Fiscal Years

<u>Description</u>	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>
Revenues					
Fees collected	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Earned, Market Gain/Loss	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures					
Impact Fee Administration	\$ -	\$ -	\$ -	\$ -	\$ -
AB1600 Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue Less Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance, Beginning of Year	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	\$ -
Assigned Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted Available Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvement Projects

<u>FY 2020-21 Projects</u>	<u>Project Amount Expended</u>	<u>Percent Funded by Impact Fees</u>	<u>Impact Fee Expenditures</u>	<u>Non-Impact Fee Expenditures</u>
Impact Fee Administration	\$ -	100%	\$ -	\$ -
Total	\$ -		\$ -	\$ -

<u>FY 2019-20 Projects</u>	<u>Project Amount Expended</u>	<u>Percent Funded by Impact Fees</u>	<u>Impact Fee Expenditures</u>	<u>Non-Impact Fee Expenditures</u>
None	\$ -	100%	\$ -	\$ -
Total	\$ -		\$ -	\$ -

Five Year Revenue Test Using First in First Out Method

	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</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 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>
Expense Allocation Current Year	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (2-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (3-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (4-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (5-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Greater than five Prior Fiscal years	\$ -	\$ -	\$ -	\$ -	\$ -
Total Annual Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -

H. Basin Fee – Basin S8 (Fund 378)

The Basin Fee is based on the allocation of basin facilities and land acquisition costs to land uses within the North Sub-shed and each of the other individual basin sub-sheds in Zone 1. This fee varies from sub-shed to sub-shed in Zone 1 based on the individual drainage facilities needed in each sub-shed. Fees collected for each sub-shed may not be transferred or expended to another sub-shed. For this reason, activity for each sub-shed is accounted for and reported in a unique fund.

The Ending Balance for June 30, 2021, reflects the balance on the City's records, and which may include several different asset and liability accounts not depicted below, but which still affect the ending balance.

There are no projects programmed in this Fund through the adopted 2021-2026 CIP 5-year forecast.

Required Findings

1. The purpose of the Southeast Policy Area (SEPA) and Laguna Ridge Specific Plan Phase 3 (LRSP P3) Drainage Impact Fee Program is to fund the costs of land acquisition and construction of major drainage and trunk drainage facilities that are necessary to serve new residential and non-residential development in the SEPA and the LRSP P3 areas. New development in those areas will increase the service population benefitting from these drainage facilities and, therefore, the need to cover those related costs.
2. The reasonable relationship between the SEPA and LRSP P3 Drainage Impact fee and the purpose for which it is charged is demonstrated in the *City of Elk Grove Southeast Policy Area (SEPA) and Laguna Ridge Specific Plan Phase 3 (LRSP P3) Drainage Impact Fee Nexus Study dated February 13, 2019, effective April 15, 2019.*
3. The sources and amounts of funding anticipated to complete the future SEPA and LRSP P3 drainage facilities are in the *City of Elk Grove Southeast Policy Area (SEPA) and Laguna Ridge Specific Plan Phase 3 (LRSP P3) Drainage Impact Fee Nexus Study dated February 13, 2019, effective April 15, 2019.*
4. The approximate date for funding and constructing this new facility is not known as it is a longer-term planned project for the City.

Beginning Balance, July 1, 2020	\$	-
Fees Collected	\$	-
Interest Earned, Market Gain/Loss	\$	-
Miscellaneous Revenue	\$	-
Total	\$	-

	Amount	% Fee Funded in FY21
<u>Disbursements</u>		
Impact Fee Administration	\$ -	100%
Total	\$ -	
Ending Balance, June 30, 2021	\$	-

City of Elk Grove
FUND: 378 - SEPA Z1 Basin S7 Fee
Statement of Revenues and Expenditures and Changes in Fund Balance for Last Five Fiscal Years

<u>Description</u>	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>
Revenues					
Fees collected	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Earned, Market Gain/Loss	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures					
Impact Fee Administration	\$ -	\$ -	\$ -	\$ -	\$ -
AB1600 Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue Less Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance, Beginning of Year	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	\$ -
Assigned Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted Available Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvement Projects

<u>FY 2020-21 Projects</u>	<u>Project Amount Expended</u>	<u>Percent Funded by Impact Fees</u>	<u>Impact Fee Expenditures</u>	<u>Non-Impact Fee Expenditures</u>
Impact Fee Administration	\$ -	100%	\$ -	\$ -
Total	\$ -		\$ -	\$ -
<u>FY 2019-20 Projects</u>	<u>Project Amount Expended</u>	<u>Percent Funded by Impact Fees</u>	<u>Impact Fee Expenditures</u>	<u>Non-Impact Fee Expenditures</u>
None	\$ -	100%	\$ -	\$ -
Total	\$ -		\$ -	\$ -

Five Year Revenue Test Using First in First Out Method

	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</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 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</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	\$ -	\$ -	\$ -	\$ -	\$ -

SEPA & LRSP Phase 3 Admin Fee (Fund 380)

The Storm Drainage fee for the LRSP P3 is comprised of the following fee components: LRSP P3 Drainage Fee and Administration Fee.

The 2019 Nexus Study identified the need for fee program administration. The estimated cost was 4% of total fees collected in the fee program to adequately fund fee program administration.

The Ending Balance for June 30, 2021, reflects the balance on the City's records, and which may include several different asset and liability accounts not depicted below, but which still affect the ending balance.

There are no projects programmed in this Fund through the adopted 2021-2026 CIP 5-year forecast.

Required Findings

1. The purpose of the Southeast Policy Area (SEPA) and Laguna Ridge Specific Plan Phase 3 (LRSP P3) Drainage Impact Fee Program is to fund the costs of land acquisition and construction of major drainage and trunk drainage facilities that are necessary to serve new residential and non-residential development in the SEPA and the LRSP P3 areas. New development in those areas will increase the service population benefitting from these drainage facilities and, therefore, the need to cover those related costs.
2. The reasonable relationship between the SEPA and LRSP P3 Drainage Impact fee and the purpose for which it is charged is demonstrated in the *City of Elk Grove Southeast Policy Area (SEPA) and Laguna Ridge Specific Plan Phase 3 (LRSP P3) Drainage Impact Fee Nexus Study dated February 13, 2019, effective April 15, 2019.*
3. The sources and amounts of funding anticipated to complete the future SEPA and LRSP P3 drainage facilities are in the *City of Elk Grove Southeast Policy Area (SEPA) and Laguna Ridge Specific Plan Phase 3 (LRSP P3) Drainage Impact Fee Nexus Study dated February 13, 2019, effective April 15, 2019.*
4. The approximate date for funding and constructing this new facility is not known as it is a longer-term planned project for the City.

Beginning Balance, July 1, 2020	\$ 24,272
Fees Collected	\$ 22,991
Interest Earned, Market Gain/Loss	\$ 71
Miscellaneous Revenue	\$ -
Total	\$ 23,061

	<u>Amount</u>	<u>% Fee Funded in FY21</u>
<u>Disbursements</u>		
Impact Fee Administration	\$ 291	100%
Total	\$ 291	
Ending Balance, June 30, 2021	\$ 47,042	

City of Elk Grove
FUND: 380 - SEPA/LRSP P3 Administrative Fee
Statement of Revenues and Expenditures and Changes in Fund Balance for Last Five Fiscal Years

<u>Description</u>	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>
Revenues					
Fees collected	\$ -	\$ -	\$ -	\$ 23,658	\$ 22,991
Interest Earned, Market Gain/Loss	\$ -	\$ -	\$ -	[1] \$ 614	\$ 71
Miscellaneous Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ -	\$ -	\$ 24,272	\$ 23,061
Expenditures					
Impact Fee Administration	\$ -	\$ -	\$ -	\$ -	\$ 291
AB1600 Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 291
Revenue Less Expenditures	\$ -	\$ -	\$ -	\$ 24,272	\$ 22,770
Fund Balance, Beginning of Year	\$ -	\$ -	\$ -	\$ -	\$ 24,272
Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ 24,272	\$ 47,042
Assigned Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted Available Fund Balance	\$ -	\$ -	\$ -	\$ 24,272	\$ 47,042

[1] Prior Year Adjustment

Capital Improvement Projects

<u>FY 2020-21 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	\$ 291	100%	\$ 291	\$ -
Total	\$ 291		\$ 291	\$ -

<u>FY 2019-20 Projects</u>	<u>Project Amount Expended</u>	<u>Percent Funded by Impact Fees</u>	<u>Impact Fee Expenditures</u>	<u>Non-Impact Fee Expenditures</u>
None	\$ -	100%	\$ -	\$ -
Total	\$ -		\$ -	\$ -

Five Year Revenue Test Using First in First Out Method

	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>
Available Revenue Current Year	\$ -	\$ -	\$ -	\$ 24,272	\$ 23,061
Available Revenue Prior Fiscal Year (2-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ 23,980
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	\$ -	\$ -	\$ -	\$ 24,272	\$ 47,042

Five Year Expenditure to Revenue Match

	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</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	\$ -	\$ -	\$ -	\$ -	\$ 291
Total Annual Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 291

SEPA and LRSP Drainage Impact Fee Program for First Half of FY2020-21
(July 1, 2020 through December 31, 2020)

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

SEPA and LRSP Drainage Impact Fee Program for Second Half of FY2020-21
(January 1, 2021 through June 30, 2021)

Land Use	City Infrastructure Development				Total
	Channel Fee	Fee	Basin Fee	Admin Fee	
<u>North Sub-Shed - Per Acre</u>					
SFU	\$ 7,261	\$ 2,053	\$ 18,871	\$ 1,127	\$ 29,312
MFU, Non-Res	\$ 12,131	\$ 3,430	\$ 31,526	\$ 1,883	\$ 48,970
<u>Basin S4 - Per Acre</u>					
SFU	\$ -	\$ -	\$ -	\$ -	\$ -
MFU, Non-Res	\$ 12,131	\$ 3,430	\$ 15,046	\$ 1,224	\$ 31,831
<u>Basin S5 - Per Acre</u>					
SFU	\$ -	\$ -	\$ -	\$ -	\$ -
MFU, Non-Res	\$ 12,131	\$ 3,430	\$ 20,738	\$ 1,452	\$ 37,751
<u>Basin S6 - Per Acre</u>					
SFU	\$ 7,261	\$ 2,053	\$ 17,500	\$ 1,073	\$ 27,887
MFU, Non-Res	\$ 12,131	\$ 3,430	\$ 29,236	\$ 1,792	\$ 46,589
<u>Basin S7 - Per Acre</u>					
SFU	\$ 7,261	\$ 2,053	\$ -	\$ 373	\$ 9,687
MFU, Non-Res	\$ 12,131	\$ 3,430	\$ -	\$ 622	\$ 16,183
<u>Basin S8 - Per Acre</u>					
SFU	\$ -	\$ -	\$ -	\$ -	\$ -
MFU, Non-Res	\$ 12,131	\$ 3,430	\$ 24,560	\$ 1,605	\$ 41,726
<u>LRSP Phase 3 - Per Acre</u>					
SFU	\$ -	\$ -	\$ 22,395	\$ 896	\$ 23,291
MFU, Non-Res	\$ -	\$ -	\$ 41,992	\$ 1,680	\$ 43,672

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

The 2019 Southeast Policy Area (SEPA) Park and Trail Impact Fees Nexus Study identifies the need to fund parkland development costs for all parks within SEPA or other park facilities for which SEPA receives parkland credit (i.e. nine acres of Reardan Community Park assigned to SEPA). All development within SEPA will pay the Park Fee component and those funds will be used by the City and Cosumnes Community Services District (CSD) to design and construct park facilities. Developers are not directly responsible for park facility construction. The total Park Fee component costs are calculated as \$8.4 million for shared parks and \$29.1 million for residential-focused parks, for a total of \$37.5 million included in the Nexus Study. There is no existing deficiency as the SEPA area is undeveloped.

The Ending Balance for June 30, 2021, reflects the balance on the City's records, and which may include several different asset and liability accounts not depicted below, but which still affect the ending balance.

There are no projects programmed in this Fund through the adopted 2021-2026 CIP 5-year forecast.

Required Findings

1. The purpose of the SEPA Park and Trail Impact Fees Program – Park Fee component is to fund parkland development costs for all parks within SEPA or other park facilities for which SEPA receives credit, all of which are necessary to serve new residential and non-residential development in SEPA. New development in SEPA will increase the service population benefitting from these improvements and, therefore, the need to cover those related costs.
2. The reasonable relationship between the SEPA Park and Trail Impact Fee - Park Fee component and the purpose for which it is charged is demonstrated in the *City of Elk Grove Southeast Policy Area (SEPA) Park and Trail Impact Fees Nexus Study dated February 13, 2019, effective April 15, 2019.*
3. The sources and amounts of funding anticipated to complete the SEPA Park and Trail Impact Fee – Park Fee component facilities are in the *City of Elk Grove Southeast Policy Area (SEPA) Park and Trail Impact Fees Nexus Study dated February 13, 2019, effective April 15, 2019.*
4. The approximate date for funding and constructing these new facilities is not known but is expected to align with new development.

Beginning Balance, July 1, 2020	\$ 718,800
Fees Collected	\$ 1,453,312
Interest Earned, Market Gain/Loss	\$ 68,223
Miscellaneous Revenue	\$ 21,875
Total	\$ 1,543,410

<u>Disbursements</u>	<u>Amount</u>	<u>% Fee Funded in FY21</u>
Impact Fee Administration	\$ 2,095	100%
Total	\$ 2,095	

Ending Balance, June 30, 2021	\$ 2,260,115
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City of Elk Grove
 FUND: 356 - SEPA Park Fee
 Statement of Revenues and Expenditures and Changes in Fund Balance for Last Five Fiscal Years

<u>Description</u>	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>
Revenues					
Fees collected	\$ -	\$ -	\$ -	\$ 698,449	\$ 1,453,312
Interest Earned, Market Gain/Loss	\$ -	\$ -	\$ -	[1] \$ 20,771	\$ 68,223
Miscellaneous Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ 21,875
Total Revenues	\$ -	\$ -	\$ -	\$ 719,220	\$ 1,543,410
Expenditures					
Impact Fee Administration	\$ -	\$ -	\$ -	\$ 420	\$ 2,095
AB1600 Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ 420	\$ 2,095
Revenue Less Expenditures	\$ -	\$ -	\$ -	\$ 718,800	\$ 1,541,315
Fund Balance, Beginning of Year	\$ -	\$ -	\$ -	\$ -	\$ 718,800
Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ 718,800	\$ 2,260,115
Assigned Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted Available Fund Balance	\$ -	\$ -	\$ -	\$ 718,800	\$ 2,260,115

[1] Prior Year Adjustment

Capital Improvement Projects

FY 2020-21 Projects

	<u>Project Amount Expended</u>	<u>Percent Funded by Impact Fees</u>	<u>Impact Fee Expenditures</u>	<u>Non-Impact Fee Expenditures</u>
Impact Fee Administration	\$ 2,095	100%	\$ 2,095	\$ -
Total	\$ 2,095		\$ 2,095	\$ -

FY 2019-20 Projects

	<u>Project Amount Expended</u>	<u>Percent Funded by Impact Fees</u>	<u>Impact Fee Expenditures</u>	<u>Non-Impact Fee Expenditures</u>
Impact Fee Administration	\$ 420	100%	\$ 420	\$ -
Total	\$ 420		\$ 420	\$ -

Five Year Revenue Test Using First in First Out Method

	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>
Available Revenue Current Year	\$ -	\$ -	\$ -	\$ 718,800	\$ 1,543,410
Available Revenue Prior Fiscal Year (2-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ 716,705
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	\$ -	\$ -	\$ -	\$ 718,800	\$ 2,260,115

Five Year Expenditure to Revenue Match

	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>
Expense Allocation Current Year	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (2-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ 2,095
Expense Allocation Prior Fiscal Year (3-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (4-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Prior Fiscal Year (5-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Allocation Greater than five Prior Fiscal years	\$ -	\$ -	\$ -	\$ 420	\$ -
Total Annual Expenditures	\$ -	\$ -	\$ -	\$ 420	\$ 2,095

4. Southeast Policy Area Park and Trail Impact Fees Program Trail Fee Component (Fund 357)

The 2019 Southeast Policy Area (SEPA) Park and Trail Impact Fees Nexus Study identifies the need to fund trail land acquisition and improvements costs for certain trails within SEPA. Trail land costs along the south side of Shed C Channel are included, whereas land for the north side trail is included in the Shed C Channel costs in the Drainage Fee as this provides maintenance access. Trail improvement costs cover nine trail types in SEPA, based upon trail width, location, landscaping and fencing components, and other attributes. Trail construction is the responsibility of developers. The Trails Fee provides a basis for the fair share allocation of these costs based upon new development. The City will provide fee credits or reimbursement for eligible facilities based upon the lesser of the actual construction costs or the value in the Trails Fee program. The total Trails Fee component costs are calculated as \$30.5 million for trails development and \$6.8 million for trails land acquisition, for a total of \$37.3 million included in the Nexus Study. There is no existing deficiency as the SEPA area is completely undeveloped.

The Ending Balance for June 30, 2021, reflects the balance on the City's records, and which may include several different asset and liability accounts not depicted below, but which still affect the ending balance.

There are no projects programmed in this Fund through the adopted 2021-2026 CIP 5-year forecast.

Required Findings

1. The purpose of the SEPA Park and Trail Impact Fees Program – Trail Fee component is to fund trail land acquisition and development costs for trails within SEPA, all of which are necessary to serve new residential and non-residential development in SEPA. New development in SEPA will increase the service population benefitting from these improvements and, therefore, the need to cover those related costs.
2. The reasonable relationship between the SEPA Park and Trail Impact Fee - Trail Facilities fee component and the purpose for which it is charged is demonstrated in the *City of Elk Grove Southeast Policy Area (SEPA) Park and Trail Impact Fees Nexus Study dated February 13, 2019, effective April 15, 2019.*
3. The sources and amounts of funding anticipated to complete the future SEPA Park and Trail Impact Fee - Trail Fee component Facilities are in the *City of Elk Grove Southeast Policy Area (SEPA) Park and Trail Impact Fees Nexus Study dated February 13, 2019, effective April 15, 2019.*
4. The approximate date for funding and constructing these new facilities is not known but is expected to align with new development.

Beginning Balance, July 1, 2020	\$ 671,609
Fees Collected	\$ 1,389,207
Interest Earned, Market Gain/Loss	\$ 33,594
Miscellaneous Revenue	\$ -
Total	\$ 1,422,802

	<u>Amount</u>	<u>% Fee Funded in FY21</u>
<u>Disbursements</u>		
Impact Fee Administration	\$ 1,727	100%
Total	\$ 1,727	
Ending Balance, June 30, 2021	\$ 2,092,684	

City of Elk Grove
FUND: 357 - SEPA Trails Fee
Statement of Revenues and Expenditures and Changes in Fund Balance for Last Five Fiscal Years

<u>Description</u>	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>
Revenues					
Fees collected	\$ -	\$ -	\$ -	\$ 652,580	\$ 1,389,207
Interest Earned, Market Gain/Loss	\$ -	\$ -	\$ -	\$ [1] 19,371	\$ 33,594
Miscellaneous Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ -	\$ -	\$ 671,950	\$ 1,422,802
Expenditures					
Impact Fee Administration	\$ -	\$ -	\$ -	\$ 341	\$ 1,727
AB1600 Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ 341	\$ 1,727
Revenue Less Expenditures	\$ -	\$ -	\$ -	\$ 671,609	\$ 1,421,075
Fund Balance, Beginning of Year	\$ -	\$ -	\$ -	\$ -	\$ 671,609
Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ 671,609	\$ 2,092,684
Assigned Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted Available Fund Balance	\$ -	\$ -	\$ -	\$ 671,609	\$ 2,092,684

[1] Prior Year Adjustment

Capital Improvement Projects

FY 2020-21 Projects

	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
Impact Fee Administration	\$ 1,727	100%	\$ 1,727	\$ -
Total	\$ 1,727		\$ 1,727	\$ -

FY 2019-20 Projects

	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures	Non-Impact Fee Expenditures
Impact Fee Administration	\$ 341	100%	\$ 341	\$ -
Total	\$ 341		\$ 341	\$ -

Five Year Revenue Test Using First in First Out Method

	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>
Available Revenue Current Year	\$ -	\$ -	\$ -	\$ 671,609	\$ 1,422,461
Available Revenue Prior Fiscal Year (2-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ 670,223
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	\$ -	\$ -	\$ -	\$ 671,609	\$ 2,092,684

Five Year Expenditure to Revenue Match

	<u>FY 2016/17</u>	<u>FY2017/18</u>	<u>FY2018/19</u>	<u>FY2019/20</u>	<u>FY2020/21</u>
Expense Allocation Current Year	\$ -	\$ -	\$ -	\$ 341	\$ -
Expense Allocation Prior Fiscal Year (2-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ 1,727
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	\$ -	\$ -	\$ -	\$ 341	\$ 1,727

SEPA Park and Trail Impact Fee Program for First Half of FY2020-21
(July 1, 2020 through December 31, 2020)

SEPA Park Fee

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

SEPA Trail Fee

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

SEPA Park and Trail Impact Fee Program for Second Half of FY2020-21
(January 1, 2021 through June 30, 2021)

SEPA Park Fee

Next Scheduled Update: January 2022

Land Use	Base Fee	Admin Fee	Total
<u>Residential</u>	<i>Per Unit</i>	<i>Per Unit</i>	<i>Per Unit</i>
Single Family	\$ 10,940	\$ 438	\$ 11,378
Multi-Family	\$ 7,903	\$ 316	\$ 8,219
<u>Non-Residential</u>	<i>Per Acre</i>	<i>Per Acre</i>	<i>Per Acre</i>
Commercial	\$ 1,815	\$ 73	\$ 1,888
Office	\$ 3,282	\$ 131	\$ 3,413
Industrial/Flex	\$ 951	\$ 38	\$ 989

SEPA Trail Fee

Next Scheduled Update: January 2022

Land Use	Base Fee	Admin Fee	Total
<u>Residential</u>	<i>Per Unit</i>	<i>Per Unit</i>	<i>Per Unit</i>
Single Family	\$ 9,873	\$ 395	\$ 10,268
Multi-Family	\$ 7,133	\$ 285	\$ 7,418
<u>Non-Residential</u>	<i>Per Acre</i>	<i>Per Acre</i>	<i>Per Acre</i>
Commercial	\$ 8,041	\$ 322	\$ 8,363
Office	\$ 14,549	\$ 582	\$ 15,131
Industrial/Flex	\$ 4,210	\$ 168	\$ 4,378