



***Fiscal Year Ended June 30, 2013***

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## LEGAL REQUIREMENTS

### A. REQUIREMENTS FOR DEVELOPMENT IMPACT FEES

State law (California Government Code Section 66006) requires each local agency that imposes AB 1600 development impact fees to prepare an annual report providing specific information about those fees. Within the AB1600 legal requirements, it stipulates that fees imposed on new development have the proper nexus to any project on which they are imposed. In addition, AB1600 imposes certain accounting and reporting requirements with respect to the fees collected. The fees, for accounting purposes, must be segregated from the general funds of the City and from other funds or accounts containing fees collected for other improvements. Interest on each development fee fund or account must be credited to that fund or account and used only for the purposes for which the fees were collected.

Current California Government Code Section 66006(b) requires that for each separate fund the local agency shall, within 180 days after the last day of each fiscal year, make available to the public the following information for the fiscal year:

- A brief description of the type of fee in the account or fund.
- The amount of the fee.
- The beginning and ending balance of the account or fund.
- The amount of the fees collected and interest earned.
- An identification of each public improvement on which fees were expended and the amount of expenditures on each improvement including the total percentage of the cost of the public improvement that was funded with fees.
- An identification of an approximate date by which the construction of the public improvement will commence if the local agency determines that sufficient funds have been collected to complete financing on an incomplete public improvement.
- A description of each interfund transfer or loan made from the account or fund, including the public improvement on which the transferred or loaned fees will be expended, and, in the case of an interfund loan, the date on which the loan will be repaid and the rate of interest that the account or fund will receive on the loan.
- The amount of refunds made due to sufficient funds being collected to complete financing on incomplete public improvements, and the amount of reallocation of funds made due to administrative costs of refunding unexpended revenues exceeding the amount to be refunded.

California Government Code Section 66001(d) requires the local agency make all of following findings every fifth year with respect to that portion of the account remaining unexpended, whether committed or uncommitted:

- Identify the purpose to which the fee is to be put.
- Demonstrate a reasonable relationship between the fee and purpose for which it is charged.
- Identify all sources and amounts of funding anticipated to complete financing in incomplete improvements.
- Designate the approximate dates on which the funding is expected to be deposited into the appropriate account or fund.
- In any action imposing a fee as a condition of approval of a development project by a local agency, the local agency shall determine how there is a reasonable relationship between the amount of the fee and the cost of the public facility or portion of the public facility attributable to the development on which the fee is imposed.

## LEGAL REQUIREMENTS (Continued)

### B. ADDITIONAL NOTES

The State of California Government Code Section 66002 requires local agencies that have developed a fee program to adopt a Capital Improvement Plan (CIP) indicating the approximate location, size and timing of projects, plus an estimate for the cost of all facilities or improvements to be financed by fees. A formal CIP is recommended, at a minimum, as a five-year plan. The City annually produces a five-year CIP which provides program summary information for the City's various capital improvement funding programs, as well as project summary information (revenue, expenditures and project schedule) for the specific projects selected for implementation during the CIP period. The CIP describes the five-year plan for allocating funds from the Impact Fee Programs, Measure A Transportation Sales Tax, State and Federal Grants, Gas Tax, Roadway Funds, Supplemental Transportation Fees, Storm Water Utility Tax and Transit Related Service Area Tax. A copy of the City's most recent CIP can be found under the Public Works Department page on the City's website at [www.cityofranhocordova.org](http://www.cityofranhocordova.org).

The CIP relates the City's annual capital expenditures to a long-range plan for public improvements. By relating the plan for public improvements to the City's capacity for funding, and scheduling expenditures over a period of years, the CIP helps maximize the funds available. This type of fiscal management is important during periods, such as the current one, that are typified by budgetary demands exceeding financial resources.

### C. ESTABLISHING A REASONABLE RELATIONSHIP BETWEEN THE FEE AND THE PURPOSE FOR WHICH IT IS CHARGED

The Development Impact Fee Program has been in effect in Rancho Cordova since incorporation in fiscal year 2003/04. The Development Impact Fee Program consists of multiple components which were individually adopted by the City Council. The program sets forth the relationship between contemplated future development, facilities needed to serve future development and the estimated costs of those improvements based on the current General Plan for build-out.

The City's Capital Improvement Plan (CIP) projects are financed, in part, by the development impact fees outlined in the description of the development impact fees on the following pages. The City's CIP provide infrastructure to the residents and businesses in Rancho Cordova in order to keep pace with ongoing development in, and adjacent to, the community. Estimated project costs, and the summary of fee apportionment to each development fee type, are detailed within the adopted Nexus Studies establishing the individual Development Impact Fee program(s) and are on file with the City Clerk's Office.

Information on projects in the Development Impact Fee Program(s) can be found on pages 28-30. The information in these tables include: Current Projects, Project Phase, Construction Estimated Start Date, Construction Estimated Completion Date, Estimated Project Cost and Development Fee information including Funding to Date, Budget to Date and % of Total Project Cost.

**LEGAL REQUIREMENTS (Continued)**

**D. FUNDING OF INFRASTRUCTURE**

The 2012/13 - 2016/17 Capital Improvement Plan (CIP) identifies all funding sources and amounts for individual projects through 2016/17. The CIP is updated annually to reflect the current infrastructure needs of the City. As a CIP project is identified, the project is evaluated to determine the portion of the project that will service existing residents and businesses versus new development.

Once the determination of use is made, the percentage of use attributable to new development is then funded by the appropriate development fee, based on the type of project. The percentage of use associated with existing residents or businesses are funded from other appropriate sources as identified on each individual project sheet in the CIP. All future planned infrastructure needs are outlined in the Development Impact Fee Program(s). The funding and commencement dates for projects are adjusted, as needed, to reflect the needs of the community.

**E. CURRENT PROJECTS**

Construction is currently underway on the following projects:

- CP05-2009 – International Drive (Kilgore Rd to Sunrise Blvd)
- CP06-2021 – Air Park Drive (Mather Blvd to International Dr)
- CP06-2022 – Chrysanthy Boulevard (Sunrise Blvd to Jaeger Rd)
- CP06-2024 – Douglas Road (Sunrise Blvd to Americanos Blvd)
- CP06-2027 – N. Mather Blvd (Mather Fld Plaza to Zinfandel Dr)
- CP06-2028 – Sunrise Blvd (Douglas Rd to Keifer Blvd) (Credit Prgm)
- CP07-2033 – Folsom Blvd and Mather Field Road Enh II
- CP07-2035 – Rancho Cordova Pkwy (Credit Prgm)

- CP07-2036 – Keifer Blvd (Sunrise Blvd to Jaeger Rd) (Credit Prgm)
- CP07-2055 – White Rock Rd Improv., Phase I
- CP09-2078 – Douglas Road Bike and Pedestrian Safety Improv
- CP10-2083 – Douglas Road (Rancho Cordova Pkwy to Americanos)
- CP12-2108 – Bicycle Traffic Signal Detection Project
- CP12-2115 – Zinfandel Drive and Folsom Blvd Intersection Improv
- CP13-2117 – Old Placerville Complete Street Project

## DESCRIPTION OF DEVELOPMENT IMPACT FEES

**Community Facilities Fee (CFF) Program** – This program was established by the City to cover the costs of municipal facilities required to serve an increased population as a result of new development. The city has identified these facilities to include a city hall, a police station, a community center, a city corporation yard, a city museum, a parking structure, library facilities and ongoing administration of the CFF program. The fee program was updated in April 2013 and combined fee components from the City’s 2004 and 2005 Fee Studies into a single fee category while continuing to report the library fee separately since the City is holding these funds on behalf of the Sacramento Public Library Authority.

**Community Facilities Impact Fee** – To provide for new development’s share of the cost of municipal facilities, furnishing and equipment required to service the City.

**Library Impact Fee** – To provide for new development’s share of the cost of a library building, furnishings, equipment, books, financing and the purchase of land.

**Housing Trust Development Impact Fee** – A non-residential impact fee used to offset some of the increased burden of need for very low income housing, created by the construction of non-residential uses, which employ a significant number of low wage earners.

**Sunrise Douglas (SD) Impact Fee Program** – These specific plan development impact fees are imposed on development in the Sunridge Specific Plan (SRSP), which is part of the Sunrise Douglas Community Plan (SDCP) development area. It includes additional fees for fee program updates, interim sewer facilities, park development improvements, supplemental offsite water facilities, roadways improvements, transit shuttles, and administration of the fee program. These funds can only be spent on facilities in the SDCP Capital Improvement Plan (CIP) to mitigate impact as a result of development in the SDCP area.

**SD Fee Program Update Impact Fee** – To provide funding for program updates to the Sunrise Douglas Impact Fee Program.

**SD Interim Sewer Impact Fee** – To provide funding for the construction of interim sewer facilities to serve the SRSP area. Upon application by the property owner or his authorized agent, the City may authorize the construction of any interim sewer facilities, or portions thereof, as designated in the SDCP Impact Fee Program in lieu of all, or a portion of, the required interim sewer development fee.

**SD Park Impact Fee** – To provide funding for the construction of park and recreation facilities necessary for development within the SRSP area. Upon application by the property owner or his authorized agent, Cordova Recreation and Park District may authorize the construction of any park and recreation facilities, or portions thereof, as designated in the SDCP Impact Fee Program. The developer will then either be reimbursed for these cost from fees collected from other developers in the SDCP area, only to the extent the funds are available, or a credit for such in lieu construction will be provide to the property owner to be used within the SDCP area.

**SD Supplemental Offsite Water Impact Fee** – To provide funding for the construction of offsite water improvements to serve the SRSP area. Upon application by the property owner or his authorized agent, the City may authorize the construction of any offsite water facilities, or portions thereof, as designated in the SDCP Impact Fee Program in lieu of all, or a portion of, the supplemental offsite water development fee.

## DESCRIPTION OF DEVELOPMENT IMPACT FEES (Continued)

*SD Roadway Impact Fee* – To provide funding to construct roads, intersections, and other roadway improvements in the SDCP CIP needed to mitigate the impacts of new development within the SRSP area. Upon application by the property owner or his authorized agent, the City may authorize the construction of any roadway facilities, or portions thereof, in order of priority as designated on the priority list in the SD Impact Fee Program. The developer will then either be reimbursed for these cost from fees collected from other developers in the SDCP area, only to the extent the funds are available, or a credit for such in lieu construction will be provide to the property owner to be used within the SDCP area.

*SD Transit Shuttle Impact Fee* – To provide funding for the development and operation of a transit shuttle within the Sunrise Douglas Community Plan area.

*SD Administration Impact Fee* – To provide funding for the administrative duties associated with the SD Impact Fee program.

*Traffic Mitigation Impact Fee* – This development impact fee is a citywide fee imposed on new development in the City to cover the fair share cost of traffic impacts resulting from new development, including program administration. The funds collected will be used for construction of the transportation improvements listed in the Transportation Capital Improvement Plan (CIP) Development Impact Fee Program.

Upon application by the property owner or his authorized agent, the City may authorize the construction of any transportation facilities, or portions thereof, in order of priority as designated on the priority list for the transportation impact fee program. The developer will then either be reimbursed for these cost from fees collected from other developers, only to the extent the funds are available, or a credit in lieu of all, or a portion of the required transportation impact fee.

*Villages of Zinfandel (VOZ) Impact Fee Program* – These specific plan fees are imposed on new development in the Villages of Zinfandel special planning area. It includes fees for offsite roadway improvement and the administration of the fee program. These funds can only be spent on facilities identified in the VOZ Development Impact Fee Program to mitigate impact as a result of development in the VOZ special planning area.

*VOZ Roadway Impact Fee* – To provide funding for the cost of constructing offsite roadway mitigation facilities required to serve residents within the Villages of Zinfandel Public Facilities Financing Plan area. Upon application by the property owner or his authorized agent, the City may authorize the construction of any offsite roadway mitigation facilities, or portions thereof, as designated in the Public Facilities Financing Plan – Offsite Roadway Mitigation Fee Program. The developer will than either be reimbursed for these cost from impact fees collected within the VOZ Public Facilities Financing Plan area, only to the extent the funds are available, or a credit for such in lieu construction will be provide to the property owner to be used within the VOZ Public Facilities Financing Plan area.

*VOZ Administration Impact Fee* – To provide funding for the administrative duties associated with the VOZ Impact Fee program.

**CURRENT FEE SCHEDULE**

The Development Fee program is reviewed periodically to ensure the Development Impact Fee Program is accounting for all planned future development. The updated Development Impact Fee Program information is then used to determine the amount of fees available for the funding of the proposed capital improvement projects identified in the development of the five-year Capital Improvement Plan (CIP).

<b>DEVELOPMENT IMPACT FEES</b>					
at June 30, 2013					
Fee Category	Residential		Non-Residential		
	Single Family Per Unit	Multi-Family Per Unit	Office Per Sq. Ft	Commercial Per Sq. Ft	Industrial Per Sq. Ft
Community Facility Impact Fees*:					
Community Facilities	2,822.00	2,205.00	0.71	0.43	0.18
Library	578.00	452.00	n/a	n/a	n/a
<b>Total Fees</b>	<b>\$ 3,400.00</b>	<b>\$ 2,657.00</b>	<b>\$ 0.71</b>	<b>\$ 0.43</b>	<b>\$ 0.18</b>

\* Fee rates are inclusive of administrative charges

<b>DEVELOPMENT IMPACT FEES</b>							
at June 30, 2013							
Fee Category	Residential	Non-Residential					
		Office Per Sq. Ft	Hotel Per Sq. Ft	Research & Development Per Sq. Ft	Commercial Per Sq. Ft	Manufacturing Per Sq. Ft	Warehouse Per Sq. Ft
Very Low Income Housing Impact Fee							
Impact Fee	n/a	0.97	0.92	0.82	0.77	0.61	0.26
Program Admin	n/a	Between \$30 and \$100 as determined by Plan Review					

CURRENT FEE SCHEDULE (Continued)

<b>DEVELOPMENT IMPACT FEES</b>				
at June 30, 2013				
Fee Category	Residential		Non-Residential	
	Single Family Per Unit	Multi-Family Per Unit	Office Per Sq. Ft	Commercial Per Sq. Ft
Sunrise Douglas (SD) Impact Fees:				
Fee Program Update	74.16	21.68	0.02	0.03
Interim Sewer	864.72	648.54	0.18	0.09
Park*	6,945.69	5,426.39	0.92	0.63
Supp. Offsite Water	1,254.07	940.83	0.39	0.46
Roadway	12,890.33	8,485.10	11.32	14.15
Transit Shuttle	70.74	176.85	0.23	0.39
Program Admin	568.28	385.24	0.45	0.57
<b>Total Fees</b>	<b>\$ 22,667.99</b>	<b>\$ 16,084.63</b>	<b>\$ 13.51</b>	<b>\$ 16.32</b>

\* Non-Development Agreement Fee; Development Agreement Fees vary based on Park Projects located within the development.

<b>DEVELOPMENT IMPACT FEES</b>							
at June 30, 2013							
Fee Category	Residential				Non-Residential		
	Detached > 1,200 SF Per Unit	Detached ≤ 1,200 SF Per Unit	Attached Per Unit	Multi-Family Per Unit	Commercial Per Sq. Ft	Office Per Sq. Ft	Industrial/ Manufacturing Per Sq. Ft
Traffic Mitigation Impact Fees:							
Area 1 - Infill	\$ 8,900.00	\$ 5,941.00	\$ 5,941.00	\$ 5,793.00	\$ 8.53	\$ 8.26	\$ 4.45
Area 2 - New Development	\$ 15,499.00	\$ 13,639.00	\$ 13,639.00	\$ 10,849.00	\$ 11.37	\$ 8.73	\$ 4.45

\* Fee rates are inclusive of administrative charges which continue to be reported in a separate fund in the accounting system.

CURRENT FEE SCHEDULE (Continued)

<b>DEVELOPMENT IMPACT FEES</b>						
at June 30, 2013						
Fee Category	Residential			Non-Residential		
	Single Family Low Density	Cluster Low Density	Medium Density	Office Per Sq. Ft.	Commercial Per Sq. Ft.	Industrial Per Sq. Ft.
	Per Unit	Per Unit	Per Unit			
Villages of Zinfandel (VOZ) Impact Fees:						
Roadway	269.03	239.13	209.24	0.34	0.40	0.35
Program Admin	8.07	7.17	6.28	0.01	0.01	0.01
Total Fees	\$ 277.10	\$ 246.30	\$ 215.52	\$0.35	\$ 0.41	\$ 0.36

# City of Rancho Cordova

## Financial Summary Report

### Statement of Revenues, Expenditures and Changes in Fund Balance For Year Ending June 30, 2013

Description	Community Facilities Fee Program			Sunrise Douglas Fee Program		
	Community Facilities <sup>(1)</sup>	Library <sup>(2)</sup>	Very Low Income Housing	Fee Program Update	Interim Sewer	Park
<b>REVENUES</b>						
Fees	257,416	51,403	24,694	18,021	109,746	1,184,660
Interest	226	3,733	207	699	96,860	49,011
Other Revenues	1,304,995	2,130,718	-	-	1,813	-
Total Revenues	<u>\$ 1,562,636</u>	<u>\$ 2,185,853</u>	<u>\$ 24,901</u>	<u>\$ 18,720</u>	<u>\$ 208,420</u>	<u>\$ 1,233,671</u>
<b>EXPENDITURES</b>						
Expenditures	8,587	848	219,428	-	96,860	92,082
Transfer Out	11,601	1,107	-	-	-	-
Total Expenditures	<u>\$ 20,188</u>	<u>\$ 1,955</u>	<u>\$ 219,428</u>	<u>\$ -</u>	<u>\$ 96,860</u>	<u>\$ 92,082</u>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<u>\$ 1,542,448</u>	<u>\$ 2,183,898</u>	<u>\$ (194,527)</u>	<u>\$ 18,720</u>	<u>\$ 111,560</u>	<u>\$ 1,141,589</u>
Fund Balance, Beginning of Year	-	602,776	\$ 97,130	\$ 102,512	\$ 235,990	\$ 7,214,797
Fund Balance, End of Year	\$ 1,542,448	\$ 2,786,674	\$ (97,397)	\$ 121,232	\$ 347,550	\$ 8,356,386

**Notes:**

- (1) An Updated Nexus Study was adopted in April 2013 which combined facility fees which had been reported as separate line items in the prior nexus study into a single fee component called Community Facilities. For reporting purposes all activity reported in individual funds prior to the implementation of the combined fee have been consolidated for reporting purposes.
- (2) Council approved consolidation of the SD Library Fee, the Villages of Zinfandel Library Fee into the Community Facility Fee - Library Fee. For reporting purposes all activity reported in the individual library funds prior to the implementation of the consolidated library fee have all been reported in CFF - Library Fee

# City of Rancho Cordova

## Financial Summary Report (Continued)

### Statement of Revenues, Expenditures and Changes in Fund Balance

For Year Ending June 30, 2013

Description	Sunrise Douglas Fee Program (Continued)				Traffic	Village of Zinfandel Fee Program	
	Suppl Offsite Water	Roadway	Transit	Program Admin	Mitigation Impact Fee <sup>(3)</sup>	Roadway	Program Admin
<b>REVENUES</b>							
Fees	279,838	3,116,386	17,190	138,579	1,643,890	10,223	826
Interest	1,045	92,598	2,733	4,949	135,577	1,956	43
Other Revenues	-	-	-	-	-	-	-
Total Revenues	<u>\$ 280,883</u>	<u>\$ 3,208,984</u>	<u>\$ 19,923</u>	<u>\$ 143,529</u>	<u>\$ 1,779,467</u>	<u>\$ 12,179</u>	<u>\$ 869</u>
<b>EXPENDITURES</b>							
Expenditures	135,638	10,000	-	161,076	212,633	-	1,326
Transfer Out	-	2,983,792	-	-	3,055,968	760	-
Total Expenditures	<u>\$ 135,638</u>	<u>\$ 2,993,792</u>	<u>\$ -</u>	<u>\$ 161,076</u>	<u>\$ 3,268,601</u>	<u>\$ 760</u>	<u>\$ 1,326</u>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<u>\$ 145,245</u>	<u>\$ 215,192</u>	<u>\$ 19,923</u>	<u>\$ (17,548)</u>	<u>\$ (1,489,133)</u>	<u>\$ 11,419</u>	<u>\$ (457)</u>
Fund Balance, Beginning of Year	\$ 107,589	\$13,793,908	\$ 419,983	\$ 787,015	20,739,971	\$ 303,029	\$ 6,790
Fund Balance, End of Year	\$ 252,834	\$14,009,100	\$ 439,906	\$ 769,467	\$19,250,838	\$ 314,448	\$ 6,333

**Notes:**

(3) An Updated Nexus Study was adopted in January 2013 which combined fees which had been reported as separate line items in the prior nexus study into a single fee component. For reporting purposes all activity reported in individual funds prior to the implementation of the combined fee have been consolidated for reporting purposes.

# City of Rancho Cordova

## Capital Facility Fees (CFF) - Community Facilities

### Statement of Revenues, Expenditures and Changes in Fund Balance For Last Five Fiscal Years

Description	FY 2008-09	FY 2009-10	FY 2010-11	FY 2011-12	FY 2012-13
<b>REVENUES</b>					
Fees	-	-	-	-	257,416
Interest	-	-	-	-	226
Other Revenues	-	-	-	-	1,304,995
<b>Total Revenues</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,562,636</u>
<b>EXPENDITURES</b>					
Expenditures	-	-	-	-	8,587
Transfer Out	-	-	-	-	11,601
<b>Total Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>20,188</u>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>					
	-	-	-	-	1,542,448
Fund Balance, Beginning of Year	-	-	-	-	-
<b>Fund Balance, End of Year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,542,448</u>

### Five Year Revenue Test Using First In First Out Method

Available Revenue	FY 2008-09	FY 2009-10	FY 2010-11	FY 2011-12	FY 2012-13
Current Year	-	-	-	-	-
Prior Year (2-yr Old Funds)	-	-	-	-	-
Prior Year (3-yr Old Funds)	-	-	-	-	-
Prior Year (4-yr Old Funds)	-	-	-	-	-
Prior Year (5-yr Old Funds)	-	-	-	-	-
Greater than Five Prior Fiscal Years	-	-	-	-	-
<b>Total Revenues</b>	<u>\$ -</u>				

Result: Five Year Revenue Test met in accordance with Government Code 66001

# City of Rancho Cordova

## Capital Facility Fees (CFF) - Library

### Statement of Revenues, Expenditures and Changes in Fund Balance For Last Five Fiscal Years

Description	FY 2008-09	FY 2009-10	FY 2010-11	FY 2011-12	FY 2012-13
<b>REVENUES</b>					
Fees	100,386	32,154	3,645	9,844	51,403
Interest	10,624	7,659	9,353	4,791	3,733
Other Revenues	-	-	-	-	2,130,718
<b>Total Revenues</b>	<b>111,010</b>	<b>39,813</b>	<b>12,998</b>	<b>14,635</b>	<b>2,185,853</b>
<b>EXPENDITURES</b>					
Expenditures	-	-	-	-	848
Transfer Out	-	-	-	-	1,107
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,955</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>111,010</b>	<b>39,813</b>	<b>12,998</b>	<b>14,635</b>	<b>2,183,898</b>
Fund Balance, Beginning of Year	424,320	535,330	575,143	588,141	602,776
Fund Balance, End of Year	<u>\$ 535,330</u>	<u>\$ 575,143</u>	<u>\$ 588,141</u>	<u>\$ 602,776</u>	<u>\$ 2,786,674</u>

### Five Year Revenue Test Using First In First Out Method

Available Revenue	FY 2008-09	FY 2009-10	FY 2010-11	FY 2011-12	FY 2012-13
Current Year	111,010	39,813	12,998	14,635	2,185,853
Prior Year (2-yr Old Funds)	68,788	111,010	39,813	12,998	14,635
Prior Year (3-yr Old Funds)	148,810	68,788	111,010	39,813	12,998
Prior Year (4-yr Old Funds)	40,666	148,810	68,788	111,010	39,813
Prior Year (5-yr Old Funds)	166,056 <sup>(1)</sup>	40,666 <sup>(1)</sup>	148,810 <sup>(1)</sup>	68,788 <sup>(1)</sup>	111,010 <sup>(1)</sup>
Greater than Five Prior Fiscal Years	-	166,056 <sup>(1)</sup>	206,722 <sup>(1)</sup>	355,532 <sup>(1)</sup>	422,365 <sup>(1)</sup>
<b>Total Revenues</b>	<b>\$ 535,330</b>	<b>\$ 575,143</b>	<b>\$ 588,141</b>	<b>\$ 602,776</b>	<b>\$ 2,786,674</b>

Result: Five Year Findings required in accordance with Government Code 66001 <sup>(1)</sup>

(1) The Community Facility Fees - Library Fund reports funds being held beyond the five-years as described by AB1600. These fund are being collected for the future construction of a Library Branch(es) and therefor must be retained until enough fees have been collected to start construction of the project.

# City of Rancho Cordova

## Very Low Income Housing

### Statement of Revenues, Expenditures and Changes in Fund Balance For Last Five Fiscal Years

Description	FY 2008-09	FY 2009-10	FY 2010-11	FY 2011-12	FY 2012-13
<b>REVENUES</b>					
Fees	185,604	15,863	16,240	104,688	24,694
Interest	18,471	10,961	5,960	1,413	207
Other Revenues	-	-	77,453	-	-
<b>Total Revenues</b>	<b>204,075</b>	<b>26,824</b>	<b>99,653</b>	<b>106,101</b>	<b>24,901</b>
<b>EXPENDITURES</b>					
Expenditures	1,955	47,054	56,111	35,308	219,428
Transfer Out	14,100	768,319	-	75,482	-
<b>Total Expenditures</b>	<b>16,055</b>	<b>815,373</b>	<b>56,111</b>	<b>110,790</b>	<b>219,428</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>188,020</b>	<b>(788,549)</b>	<b>43,542</b>	<b>(4,689)</b>	<b>(194,527)</b>
Fund Balance, Beginning of Year	658,806	846,826	58,277	101,819	97,130
Fund Balance, End of Year	<u>\$ 846,826</u>	<u>\$ 58,277</u>	<u>\$ 101,819</u>	<u>\$ 97,130</u>	<u>\$ (97,397)</u>

### Five Year Revenue Test Using First In First Out Method

Available Revenue	FY 2008-09	FY 2009-10	FY 2010-11	FY 2011-12	FY 2012-13
Current Year	204,075	26,824	99,653	97,130	-
Prior Year (2-yr Old Funds)	380,633	31,453	2,166	-	-
Prior Year (3-yr Old Funds)	54,078	-	-	-	-
Prior Year (4-yr Old Funds)	78,326	-	-	-	-
Prior Year (5-yr Old Funds)	68,390	-	-	-	-
Greater than Five Prior Fiscal Years	61,324	-	-	-	-
<b>Total Revenues</b>	<b>\$ 846,826</b>	<b>\$ 58,277</b>	<b>\$ 101,819</b>	<b>\$ 97,130</b>	<b>\$ -</b>

Result: Five Year Revenue Test met in accordance with Government Code 6600:

# City of Rancho Cordova

## Sunrise Douglas(SD) - Program Update Fee

### Statement of Revenues, Expenditures and Changes in Fund Balance For Last Five Fiscal Years

Description	FY 2008-09	FY 2009-10	FY 2010-11	FY 2011-12	FY 2012-13
<b>REVENUES</b>					
Fees	8,902	12,607	10,617	12,014	18,021
Interest	1,313	996	1,299	775	699
Other Revenues	-	-	-	-	-
Total Revenues	10,215	13,603	11,916	12,789	18,720
<b>EXPENDITURES</b>					
Expenditures	58	-	-	-	-
Transfer Out	-	-	-	-	-
Total Expenditures	58	-	-	-	-
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	10,157	13,603	11,916	12,789	18,720
Fund Balance, Beginning of Year	54,047	64,204	77,807	89,723	102,512
Fund Balance, End of Year	\$ 64,204	\$ 77,807	\$ 89,723	\$ 102,512	\$ 121,232

### Five Year Revenue Test Using First In First Out Method

Available Revenue	FY 2008-09	FY 2009-10	FY 2010-11	FY 2011-12	FY 2012-13
Current Year	10,215	13,603	11,916	12,789	18,720
Prior Year (2-yr Old Funds)	13,504	10,215	13,603	11,916	12,789
Prior Year (3-yr Old Funds)	38,710	13,504	10,215	13,603	11,916
Prior Year (4-yr Old Funds)	1,775	38,710	13,504	10,215	13,603
Prior Year (5-yr Old Funds)	-	1,775 <sup>(1)</sup>	38,710 <sup>(1)</sup>	13,504 <sup>(1)</sup>	10,215 <sup>(1)</sup>
Greater than Five Prior Fiscal Years	-	-	1,775 <sup>(1)</sup>	40,485 <sup>(1)</sup>	53,989 <sup>(1)</sup>
<b>Total Revenues</b>	\$ 64,204	\$ 77,807	\$ 89,723	\$ 102,512	\$ 121,232

Result: Five Year Findings required in accordance with Government Code 66001 <sup>(1)</sup>

<sup>(1)</sup> The Sunrise Douglas Program Update Fund reports funds being held beyond the five-years as described by AB1600. These fund are being collected for future program reviews and updates and therefor must be retained for future cost.

# City of Rancho Cordova

## Sunrise Douglas(SD) - Interim Sewer

### Statement of Revenues, Expenditures and Changes in Fund Balance For Last Five Fiscal Years

Description	FY 2008-09	FY 2009-10	FY 2010-11	FY 2011-12	FY 2012-13
<b>REVENUES</b>					
Fees	83,020	158,384	122,863	136,627	109,746
Interest	12,460	2,674	4,135	1,437	96,860
Other Revenues	-	-	-	-	1,813
<b>Total Revenues</b>	<b>95,480</b>	<b>161,058</b>	<b>126,998</b>	<b>138,064</b>	<b>208,420</b>
<b>EXPENDITURES</b>					
Expenditures	330,339	413,663	61,468	20,754	96,860
Transfer Out	-	-	-	-	-
<b>Total Expenditures</b>	<b>330,339</b>	<b>413,663</b>	<b>61,468</b>	<b>20,754</b>	<b>96,860</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(234,859)</b>	<b>(252,605)</b>	<b>65,530</b>	<b>117,310</b>	<b>111,560</b>
Fund Balance, Beginning of Year	540,614	305,755	53,150	118,680	235,990
<b>Fund Balance, End of Year</b>	<b>\$ 305,755</b>	<b>\$ 53,150</b>	<b>\$ 118,680</b>	<b>\$ 235,990</b>	<b>\$ 347,550</b>

### Five Year Revenue Test Using First In First Out Method

Available Revenue	FY 2008-09	FY 2009-10	FY 2010-11	FY 2011-12	FY 2012-13
Current Year	95,480	53,150	118,680	138,064	208,420
Prior Year (2-yr Old Funds)	207,359	-	-	97,926	138,064
Prior Year (3-yr Old Funds)	2,916	-	-	-	1,066
Prior Year (4-yr Old Funds)	-	-	-	-	-
Prior Year (5-yr Old Funds)	-	-	-	-	-
Greater than Five Prior Fiscal Years	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 305,755</b>	<b>\$ 53,150</b>	<b>\$ 118,680</b>	<b>\$ 235,990</b>	<b>\$ 347,550</b>

Result: Five Year Revenue Test met in accordance with Government Code 6600:

# City of Rancho Cordova

## Sunrise Douglas(SD) - Park

### Statement of Revenues, Expenditures and Changes in Fund Balance For Last Five Fiscal Years

Description	FY 2008-09	FY 2009-10	FY 2010-11	FY 2011-12	FY 2012-13
<b>REVENUES</b>					
Fees	299,377	809,552	739,233	933,483	1,184,660
Interest	131,523	90,341	70,277	54,724	49,011
Other Revenues	-	-	40,743	-	-
<b>Total Revenues</b>	<b>430,900</b>	<b>899,893</b>	<b>850,253</b>	<b>988,207</b>	<b>1,233,671</b>
<b>EXPENDITURES</b>					
Expenditures	(145,172)	190,365	1,349,408	131,171	92,082
Transfer Out	-	-	-	-	-
<b>Total Expenditures</b>	<b>(145,172)</b>	<b>190,365</b>	<b>1,349,408</b>	<b>131,171</b>	<b>92,082</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>576,072</b>	<b>709,528</b>	<b>(499,155)</b>	<b>857,036</b>	<b>1,141,589</b>
Fund Balance, Beginning of Year	5,571,316	6,147,388	6,856,916	6,357,761	7,214,797
Fund Balance, End of Year	<u>\$ 6,147,388</u>	<u>\$ 6,856,916</u>	<u>\$ 6,357,761</u>	<u>\$ 7,214,797</u>	<u>\$ 8,356,386</u>

### Five Year Revenue Test Using First In First Out Method

Available Revenue	FY 2008-09	FY 2009-10	FY 2010-11	FY 2011-12	FY 2012-13
Current Year	430,900	899,893	850,253	988,207	1,233,671
Prior Year (2-yr Old Funds)	1,934,329	430,900	899,893	850,253	988,207
Prior Year (3-yr Old Funds)	2,768,418	1,934,329	430,900	899,893	850,253
Prior Year (4-yr Old Funds)	1,013,741	2,768,418	1,934,329	430,900	899,893
Prior Year (5-yr Old Funds)	-	823,376 <sup>(1)</sup>	2,242,386 <sup>(1)</sup>	1,934,329 <sup>(1)</sup>	430,900 <sup>(1)</sup>
Greater than Five Prior Fiscal Years	-	-	-	2,111,215	3,953,462 <sup>(1)</sup>
<b>Total Revenues</b>	<b>\$ 6,147,388</b>	<b>\$ 6,856,916</b>	<b>\$ 6,357,761</b>	<b>\$ 7,214,797</b>	<b>\$ 8,356,386</b>

Result: Five Year Findings required in accordance with Government Code 66001 <sup>(1)</sup>

(1) The Sunrise Douglas Park Fund reports funds being held beyond the five-years as described by AB1600. These fund are being collected for the future construction of park and recreation facilities necessary for development within the Sunrise Douglas Community Plan Area and therefor must be retained until enough fees have been collected to start construction of the project.

# City of Rancho Cordova

## Sunrise Douglas(SD) - Supplemental Offsite Water

### Statement of Revenues, Expenditures and Changes in Fund Balance For Last Five Fiscal Years

Description	FY 2008-09	FY 2009-10	FY 2010-11	FY 2011-12	FY 2012-13
<b>REVENUES</b>					
Fees	219,609	222,067	186,963	189,365	279,838
Interest	20,064	4,333	4,216	609	1,045
Other Revenues	-	-	-	-	-
<b>Total Revenues</b>	<b>239,673</b>	<b>226,400</b>	<b>191,179</b>	<b>189,974</b>	<b>280,883</b>
<b>EXPENDITURES</b>					
Expenditures	357,825	659,235	220,497	131,548	135,638
Transfer Out	-	-	-	-	-
<b>Total Expenditures</b>	<b>357,825</b>	<b>659,235</b>	<b>220,497</b>	<b>131,548</b>	<b>135,638</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(118,152)</b>	<b>(432,835)</b>	<b>(29,318)</b>	<b>58,426</b>	<b>145,245</b>
Fund Balance, Beginning of Year	629,468	511,316	78,481	49,163	107,589
Fund Balance, End of Year	<b>\$ 511,316</b>	<b>\$ 78,481</b>	<b>\$ 49,163</b>	<b>\$ 107,589</b>	<b>\$ 252,834</b>

### Five Year Revenue Test Using First In First Out Method

Available Revenue	FY 2008-09	FY 2009-10	FY 2010-11	FY 2011-12	FY 2012-13
Current Year	239,673	78,481	49,163	107,589	252,834
Prior Year (2-yr Old Funds)	271,643	-	-	-	-
Prior Year (3-yr Old Funds)	-	-	-	-	-
Prior Year (4-yr Old Funds)	-	-	-	-	-
Prior Year (5-yr Old Funds)	-	-	-	-	-
Greater than Five Prior Fiscal Years	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 511,316</b>	<b>\$ 78,481</b>	<b>\$ 49,163</b>	<b>\$ 107,589</b>	<b>\$ 252,834</b>

Result: Five Year Revenue Test met in accordance with Government Code 6600:

# City of Rancho Cordova

## Sunrise Douglas(SD) - Roadway

### Statement of Revenues, Expenditures and Changes in Fund Balance For Last Five Fiscal Years

Description	FY 2008-09	FY 2009-10	FY 2010-11	FY 2011-12	FY 2012-13
<b>REVENUES</b>					
Fees	2,201,633	2,370,301	1,944,354	2,004,310	3,116,386
Interest	194,718	159,231	180,014	90,206	92,598
Other Revenues	1,803,484	-	-	2,509,190	-
<b>Total Revenues</b>	<b>4,199,835</b>	<b>2,529,532</b>	<b>2,124,368</b>	<b>4,603,706</b>	<b>3,208,984</b>
<b>EXPENDITURES</b>					
Expenditures	13,449	15,017	10,467	6,626	10,000
Transfer Out	1,705,255	3,077,612	2,557,704	799,307	2,983,792
<b>Total Expenditures</b>	<b>1,718,704</b>	<b>3,092,629</b>	<b>2,568,171</b>	<b>805,933</b>	<b>2,993,792</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>2,481,131</b>	<b>(563,097)</b>	<b>(443,803)</b>	<b>3,797,773</b>	<b>215,192</b>
Fund Balance, Beginning of Year	8,521,904	11,003,035	10,439,938	9,996,135	13,793,908
<b>Fund Balance, End of Year</b>	<b>\$ 11,003,035</b>	<b>\$ 10,439,938</b>	<b>\$ 9,996,135</b>	<b>\$ 13,793,908</b>	<b>\$ 14,009,100</b>

### Five Year Revenue Test Using First In First Out Method

Available Revenue	FY 2008-09	FY 2009-10	FY 2010-11	FY 2011-12	FY 2012-13
Current Year	4,199,835	2,529,532	2,124,368	4,603,706	3,208,984
Prior Year (2-yr Old Funds)	3,160,540	4,199,835	2,529,532	2,124,368	4,603,706
Prior Year (3-yr Old Funds)	3,642,660	3,160,540	4,199,835	2,529,532	2,124,368
Prior Year (4-yr Old Funds)	-	550,031	1,142,400	4,199,835	2,529,532
Prior Year (5-yr Old Funds)	-	-	-	336,467 <sup>(1)</sup>	1,542,510 <sup>(1)</sup>
Greater than Five Prior Fiscal Years	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 11,003,035</b>	<b>\$ 10,439,938</b>	<b>\$ 9,996,135</b>	<b>\$ 13,793,908</b>	<b>\$ 14,009,100</b>

Result: Five Year Findings required in accordance with Government Code 66001<sup>(1)</sup>

(1) The Sunrise Douglas Roadway Fund reports funds being held beyond the five-years as described by AB1600. These fund are being collected for the future construction of roadway improvements necessary for development within the Sunrise Douglas Community Plan Area and therefor must be retained until enough fees have been collected to start construction of the various roadway projects.

# City of Rancho Cordova

## Sunrise Douglas(SD) - Transit

### Statement of Revenues, Expenditures and Changes in Fund Balance For Last Five Fiscal Years

Description	FY 2008-09	FY 2009-10	FY 2010-11	FY 2011-12	FY 2012-13
<b>REVENUES</b>					
Fees	14,595	12,036	10,127	11,459	17,190
Interest	7,957	5,271	6,558	3,316	2,733
Other Revenues	-	-	-	-	-
<b>Total Revenues</b>	<b>22,552</b>	<b>17,307</b>	<b>16,685</b>	<b>14,775</b>	<b>19,923</b>
<b>EXPENDITURES</b>					
Expenditures	-	-	-	-	-
Transfer Out	-	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>22,552</b>	<b>17,307</b>	<b>16,685</b>	<b>14,775</b>	<b>19,923</b>
Fund Balance, Beginning of Year	348,664	371,216	388,523	405,208	419,983
Fund Balance, End of Year	<u>\$ 371,216</u>	<u>\$ 388,523</u>	<u>\$ 405,208</u>	<u>\$ 419,983</u>	<u>\$ 439,906</u>

### Five Year Revenue Test Using First In First Out Method

Available Revenue	FY 2008-09	FY 2009-10	FY 2010-11	FY 2011-12	FY 2012-13
Current Year	22,552	17,307	16,685	14,775	19,923
Prior Year (2-yr Old Funds)	26,570	22,552	17,307	16,685	14,775
Prior Year (3-yr Old Funds)	206,835	26,570	22,552	17,307	16,685
Prior Year (4-yr Old Funds)	67,351	206,835	26,570	22,552	17,307
Prior Year (5-yr Old Funds)	47,908 <sup>(1)</sup>	67,351 <sup>(1)</sup>	206,835 <sup>(1)</sup>	26,570 <sup>(1)</sup>	22,552 <sup>(1)</sup>
Greater than Five Prior Fiscal Years	-	47,908 <sup>(1)</sup>	115,259 <sup>(1)</sup>	322,094 <sup>(1)</sup>	348,664 <sup>(1)</sup>
<b>Total Revenues</b>	<b>\$ 371,216</b>	<b>\$ 388,523</b>	<b>\$ 405,208</b>	<b>\$ 419,983</b>	<b>\$ 439,906</b>

Result: Five Year Findings required in accordance with Government Code 66001 <sup>(1)</sup>

(1) The Sunrise Douglas Transit Fund reports funds being held beyond the five-years as described by AB1600. These fund are being collected for the development and operation of a transit shuttle to service the Sunrise Douglas Community Plan Area and therefor must be retained until the population is large enough to support this service and enough funds have been accumulated to operate this service.

# City of Rancho Cordova

## Sunrise Douglas(SD) - Program Administration

### Statement of Revenues, Expenditures and Changes in Fund Balance For Last Five Fiscal Years

Description	FY 2008-09	FY 2009-10	FY 2010-11	FY 2011-12	FY 2012-13
<b>REVENUES</b>					
Fees	80,124	96,660	81,328	91,574	138,579
Interest	21,811	13,171	15,494	6,338	4,949
Other Revenues	-	-	-	-	-
Total Revenues	101,935	109,831	96,822	97,912	143,529
<b>EXPENDITURES</b>					
Expenditures	137,811	203,884	172,421	114,667	161,076
Transfer Out	-	-	-	-	-
Total Expenditures	137,811	203,884	172,421	114,667	161,076
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	(35,876)	(94,053)	(75,599)	(16,755)	(17,548)
Fund Balance, Beginning of Year	1,009,298	973,422	879,369	803,770	787,015
Fund Balance, End of Year	\$ 973,422	\$ 879,369	\$ 803,770	\$ 787,015	\$ 769,467

### Five Year Revenue Test Using First In First Out Method

Available Revenue	FY 2008-09	FY 2009-10	FY 2010-11	FY 2011-12	FY 2012-13
Current Year	101,935	109,831	96,822	97,912	143,529
Prior Year (2-yr Old Funds)	133,464	101,935	109,831	96,822	97,912
Prior Year (3-yr Old Funds)	263,391	133,464	101,935	109,831	96,822
Prior Year (4-yr Old Funds)	474,632	263,391	133,464	101,935	109,831
Prior Year (5-yr Old Funds)	-	270,748 <sup>(1)</sup>	263,391 <sup>(1)</sup>	133,464 <sup>(1)</sup>	101,935 <sup>(1)</sup>
Greater than Five Prior Fiscal Years	-	-	98,327 <sup>(1)</sup>	247,051 <sup>(1)</sup>	219,439 <sup>(1)</sup>
<b>Total Revenues</b>	\$ 973,422	\$ 879,369	\$ 803,770	\$ 787,015	\$ 769,467

Result: Five Year Findings required in accordance with Government Code 66001 <sup>(1)</sup>

<sup>(1)</sup> The Sunrise Douglas Program Admin Fund reports funds being held beyond the five-years as described by AB1600. These fund are being collected for the ongoing administrative cost and therefor must be retained for future cost.

# City of Rancho Cordova

## Traffic Mitigation

### Statement of Revenues, Expenditures and Changes in Fund Balance For Last Five Fiscal Years

Description	FY 2008-09	FY 2009-10	FY 2010-11	FY 2011-12	FY 2012-13
<b>REVENUES</b>					
Fees	2,267,206	1,553,876	724,474	2,082,034	1,643,890
Interest	474,014	289,143	350,975	164,685	135,577
Other Revenues	-	-	629,685	1,151,109	-
<b>Total Revenues</b>	<b>2,741,220</b>	<b>1,843,019</b>	<b>1,705,134</b>	<b>3,397,828</b>	<b>1,779,467</b>
<b>EXPENDITURES</b>					
Expenditures	56,592	51,505	550,549	173,130	212,633
Transfer Out	3,014,773	2,333,017	1,422,657	1,765,730	3,055,968
<b>Total Expenditures</b>	<b>3,071,365</b>	<b>2,384,522</b>	<b>1,973,206</b>	<b>1,938,860</b>	<b>3,268,601</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(330,145)</b>	<b>(541,503)</b>	<b>(268,072)</b>	<b>1,458,968</b>	<b>(1,489,133)</b>
Fund Balance, Beginning of Year	20,420,723	20,090,578	19,549,075	19,281,003	20,739,971
Fund Balance, End of Year	<u>\$ 20,090,578</u>	<u>\$ 19,549,075</u>	<u>\$ 19,281,003</u>	<u>\$ 20,739,971</u>	<u>\$ 19,250,838</u>

### Five Year Revenue Test Using First In First Out Method

Available Revenue	FY 2008-09	FY 2009-10	FY 2010-11	FY 2011-12	FY 2012-13
Current Year	2,741,220	1,843,019	1,705,134	3,397,828	1,779,467
Prior Year (2-yr Old Funds)	5,785,133	2,741,220	1,843,019	1,705,134	3,397,828
Prior Year (3-yr Old Funds)	9,447,505	5,785,133	2,741,220	1,843,019	1,705,134
Prior Year (4-yr Old Funds)	2,116,720	9,179,703	5,785,133	2,741,220	1,843,019
Prior Year (5-yr Old Funds)	-	-	7,206,497 <sup>(1)</sup>	5,785,133 <sup>(1)</sup>	2,741,220 <sup>(1)</sup>
Greater than Five Prior Fiscal Years	-	-	-	5,267,637	7,784,169 <sup>(1)</sup>
<b>Total Revenues</b>	<b>\$ 20,090,578</b>	<b>\$ 19,549,075</b>	<b>\$ 19,281,003</b>	<b>\$ 20,739,971</b>	<b>\$ 19,250,838</b>

Result: Five Year Findings required in accordance with Government Code 66001 <sup>(1)</sup>

(1) The Traffic Mitigation Fund reports funds being held beyond the five-years as described by AB1600. While projects are being completed on an annual basis, this fund is accumulating funds for the development and construction of a new interchange, a multimillion dollar projects which is not expected to start construction in the next five year CIP funding cycle, therefor the funds must be retained until a funding level that allows construction to start is reached.

# City of Rancho Cordova

## Villages of Zinfandel (VOZ) - Roadway

### Statement of Revenues, Expenditures and Changes in Fund Balance For Last Five Fiscal Years

Description	FY 2008-09	FY 2009-10	FY 2010-11	FY 2011-12	FY 2012-13
<b>REVENUES</b>					
Fees	1,076	4,035	4,843	37,358	10,223
Interest	5,438	3,780	4,782	2,460	1,956
Other Revenues	-	-	-	-	-
<b>Total Revenues</b>	<b>6,514</b>	<b>7,815</b>	<b>9,625</b>	<b>39,818</b>	<b>12,179</b>
<b>EXPENDITURES</b>					
Expenditures	-	-	-	-	-
Transfer Out	32,586	873	10,036	8,076	760
<b>Total Expenditures</b>	<b>32,586</b>	<b>873</b>	<b>10,036</b>	<b>8,076</b>	<b>760</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(26,072)</b>	<b>6,942</b>	<b>(411)</b>	<b>31,742</b>	<b>11,419</b>
Fund Balance, Beginning of Year	290,828	264,756	271,698	271,287	303,029
Fund Balance, End of Year	<u>\$ 264,756</u>	<u>\$ 271,698</u>	<u>\$ 271,287</u>	<u>\$ 303,029</u>	<u>\$ 314,448</u>

### Five Year Revenue Test Using First In First Out Method

Available Revenue	FY 2008-09	FY 2009-10	FY 2010-11	FY 2011-12	FY 2012-13
Current Year	6,514	7,815	9,625	39,818	12,179
Prior Year (2-yr Old Funds)	29,186	6,514	7,815	9,625	39,818
Prior Year (3-yr Old Funds)	229,056	29,186	6,514	7,815	9,625
Prior Year (4-yr Old Funds)	-	228,183	29,186	6,514	7,815
Prior Year (5-yr Old Funds)	-	-	218,147 <sup>(1)</sup>	29,186 <sup>(1)</sup>	6,514 <sup>(1)</sup>
Greater than Five Prior Fiscal Years	-	-	-	210,071	238,497 <sup>(1)</sup>
<b>Total Revenues</b>	<b>\$ 264,756</b>	<b>\$ 271,698</b>	<b>\$ 271,287</b>	<b>\$ 303,029</b>	<b>\$ 314,448</b>

Result: Five Year Findings required in accordance with Government Code 66001 <sup>(1)</sup>

(1) The Villages of Zinfandel Roadway Fund reports funds being held beyond the five-years as described by AB1600. These fund are being collected for the future construction of offsite roadway mitigation facilities to service residents within the Villages of Zinfandel Public Facilities Financing Plan and therefor must be retained until enough fees have been collected to start construction.

# City of Rancho Cordova

## Villages of Zinfandel (VOZ) - Program Administration

### Statement of Revenues, Expenditures and Changes in Fund Balance For Last Five Fiscal Years

Description	FY 2008-09	FY 2009-10	FY 2010-11	FY 2011-12	FY 2012-13
<b>REVENUES</b>					
Fees	167	575	100	1,163	826
Interest	109	71	92	54	43
Other Revenues	-	-	-	-	-
<b>Total Revenues</b>	<b>276</b>	<b>646</b>	<b>192</b>	<b>1,217</b>	<b>869</b>
<b>EXPENDITURES</b>					
Expenditures	1,144	-	38	90	1,326
Transfer Out	-	-	-	-	-
<b>Total Expenditures</b>	<b>1,144</b>	<b>-</b>	<b>38</b>	<b>90</b>	<b>1,326</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(868)</b>	<b>646</b>	<b>154</b>	<b>1,127</b>	<b>(457)</b>
Fund Balance, Beginning of Year	5,731	4,863	5,509	5,663	6,790
Fund Balance, End of Year	<u>\$ 4,863</u>	<u>\$ 5,509</u>	<u>\$ 5,663</u>	<u>\$ 6,790</u>	<u>\$ 6,333</u>

### Five Year Revenue Test Using First In First Out Method

Available Revenue	FY 2008-09	FY 2009-10	FY 2010-11	FY 2011-12	FY 2012-13
Current Year	276	646	192	1,217	869
Prior Year (2-yr Old Funds)	1,279	276	646	192	1,217
Prior Year (3-yr Old Funds)	437	1,279	276	646	192
Prior Year (4-yr Old Funds)	2,203	437	1,279	276	646
Prior Year (5-yr Old Funds)	668 <sup>(1)</sup>	2,203 <sup>(1)</sup>	437 <sup>(1)</sup>	1,279 <sup>(1)</sup>	276 <sup>(1)</sup>
Greater than Five Prior Fiscal Years	-	668 <sup>(1)</sup>	2,833 <sup>(1)</sup>	3,180 <sup>(1)</sup>	3,133 <sup>(1)</sup>
<b>Total Revenues</b>	<b>\$ 4,863</b>	<b>\$ 5,509</b>	<b>\$ 5,663</b>	<b>\$ 6,790</b>	<b>\$ 6,333</b>

Result: Five Year Findings required in accordance with Government Code 66001 <sup>(1)</sup>

(1) The Villages of Zinfandel Admin Fund reports funds being held beyond the five-years as described by AB1600. These fund are being collected for the ongoing administrative cost, including a complete review of the program, and therefor must be retained for future cost.

**NOTES TO THE DEVELOPMENT IMPACT FEE REPORT**

The Notes address two items required by California Government Code Section 66006(b). Notes 1-3 provides information on any interfund transfer or loans made from a development fee account or fund, including the public improvement on which the transferred or loaned fee will be expended. In the case of an interfund loan, the date on which the loan will be repaid and the rate of interest the account or fund will receive on the loan is also provided. Note 4 provides information on the amount of refunds made due to sufficient funds being collected to complete financing on incomplete public improvements, and the amount of reallocation of funds made due to administrative costs of refunding unexpended revenues exceeding the amount to be refunded.

**NOTE #1 – 2005 SERIES A & B CERTIFICATES OF PARTICIPATION**

On August 1, 2005, \$3,695,000 and \$3,010,000 in Certificated of Participate (COP’s) were issued by the Rancho Cordova Finance Corporation (the “Corporation”) to finance the acquisition and improvement of the new city operations facilities. Principal payments of \$75,000 to \$370,000 are due annually on September 1 through September 1, 2035. Interest rates range from 3.00% to 5.00%. Concurrently, the City entered into a facilities lease agreement with the Corporation for the use and occupancy of the facilities. The lease agreement requires the City to make rental payments to the Corporation equal to the Certificates of Participation’s principal and interest payments.

The CFF - Community Facilities Fee is responsible for 62.5% of the principal and interest attributable to the 2005 COP - Series A. As of June 30, 2013, the CFF - Community Facilities Fee gross repayment obligation, including interest, totaled \$3,284,512. During FY 2012-13 the CFF - Community Facilities Fee made payments totaling \$144,255, including bank fees. Future payments on these COP’s are as follows:

<b>Long Term Debt Obligation</b>			
at June 30, 2013			
<b>For the Year Ending June 30</b>	<b>2005 Series A CFF - Community Facilities Obligation</b>		
	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2014	56,250	88,660	144,910
2015	56,250	86,607	142,857
2016	59,375	84,423	143,798
2017	62,500	82,030	144,530
2018	62,500	79,530	142,030
2019-2023	359,375	355,121	714,496
2024-2028	446,875	267,217	714,092
2029-2033	559,375	154,336	713,711
2034-2036	396,875	27,211	424,086
<b>Total Payments Due</b>	<b>2,059,375</b>	<b>1,225,137</b>	<b>3,284,512</b>

**NOTE #2 – 2007 SERIES A & B CERTIFICATES OF PARTICIPATION**

On January 24, 2007, \$12,100,000 and \$8,300,000 in Certificated of Participate were issued by the Rancho Cordova Finance Corporation (the “Corporation”) with interest rates ranging from 4.43% to 5.65%. The debt was issued to advance refund the 2005 Certificates of Participations, which were issued for City Hall Facility Acquisition, as tax-exempt and taxable Certificates to allow for leasing space to non-government users. Principal payments of \$65,000 to \$1,275,000 are due annually on August 1 through August 1, 2035. Concurrently, the City entered into a facilities lease agreement with the Corporation for the use and occupancy of the facilities. The lease agreement requires the City to make rental payments to the Corporation equal to the Certificates of Participation’s principal and interest payments.

The CFF - Community Facilities Fee is responsible for 62.5% of the principal and interest attributable to these COP’s. As of June 30, 2013, the CFF - Community Facilities Fee gross repayment obligation, including interest, totaled \$18,296,083. During FY 2012-13 the CFF - Community Facilities Fee made payments totaling \$832,365, including bank fees. Future payments on these COP’s are as follows:

<b>Long Term Debt Obligation</b>			
at June 30, 2013			
For the Year Ending June 30	2007 A & B		
	CFF - Community Facilities Obligation		
	Principal	Interest	Total
2014	287,500	544,253	831,753
2015	303,125	528,584	831,709
2016	321,875	512,064	833,939
2017	334,375	494,522	828,897
2018	356,250	475,630	831,880
2019-2023	2,106,250	2,052,391	4,158,641
2024-2028	2,703,125	1,457,967	4,161,092
2029-2033	3,343,750	812,281	4,156,031
2034-2036	1,556,250	105,891	1,662,141
<b>Total Payments Due</b>	<b>11,312,500</b>	<b>6,983,583</b>	<b>18,296,083</b>

**NOTE #3 – DEFERRED IMPACT FEES**

In May 2008, the City enacted a Temporary Fee Deferral Program for certain development impact fees. This program allows residential and non-residential developers to defer eligible impact fees normally paid at the time of building permit issuance to the earlier of final inspection, issuance of temporary or final certificate of occupancy, or one-year from the date the fee deferral application was approved. Although originally set to expire after one year, through various Council actions the program has been extended to June 30, 2016.

Developer impact fees deferred at June 30, 2013 are as follows:

<b>DEVELOPMENT IMPACT FEE DEFERRALS</b>			
at June 30, 2013			
Fee Program	Residential		Non-Residential
	Single Family	Multi-Family	All Types
Community Facility Fee - Library	19,074.00	-	-
Transportation Impact Fee	290,502.30	-	-
Villages of Zinfandel - Roadway	8,877.99	-	-
<b>Total Fees Deferred</b>	<b>\$ 318,454.29</b>	<b>\$ -</b>	<b>\$ -</b>

**NOTE #4 – REFUNDS PAYABLE** *As defined by California Government Code Section 66006 (b)*

When the City no longer needs the funds for the purposed collected, or if the City fails to make required findings or perform certain administrative tasks prescribed by AB1600, the City may be required to refund, on a prorated basis, to property owners of the properties upon which the fees for the improvement were imposed, the monies collected for that project and any interest earned on those funds. At this time, all fees being collected pursuant to the Development Impact Fee Program(s) have been earmarked for current or future capital projects necessary to maintain the current levels of service within existing services area to serve new development.

**DEVELOPMENT FEE PROJECT IDENTIFICATION** - California Government Code Section 66006 and 66001 require the City to make certain findings and meet reporting requirements on the use of development fees.

The following table, on pages 28-30, illustrates several of the reporting requirements defined in the Legal Requirement section on pages 1-3.

- An identification of each public improvement on which fees were expended and the amount of expenditures on each improvement, including the total percentage of the cost of the public improvement that was funded with fees.
- An identification of an approximate date by which the construction of the public improvement will commence if the local agency determines that sufficient funds have been collected to complete financing on an incomplete public improvement.
- Identify the purpose to which the fee is to be put.
- Designate the approximate dates on which the funding is expected to be deposited into the appropriate account or fund.

Most of the current projects including all funding sources and approximate dates on funding can be found in the 2012/13 – 2016/17 Capital Improvement Program (CIP). Some projects identified as “Future” in the Project Phase column will not be identified in the CIP but will be found in the corresponding Development Fee Program instead.

Information regarding completed projects which received full or partial funding from development impact fees can be obtained by contacting the Finance Department.

# City of Rancho Cordova

## Development Fee Program Identification - Active & Future Projects

Project Number	Project Description	Project Phase (1)	Estimated Start Date	Estimated Completion Date	Estimated Project Cost	Development Impact Fees		
						Budget to Date (2)	Funding to Date (2)	Est. % Attrib. to New Dev
<b>Community Facility Fee - Community Facilities</b>								
	Administrative Duties associated with Community Facilities Fee Program (including updates)	Admin	2004	Post 2016-17	n/a	649,294	649,294	100%
	Animal Control Vehicles	Future	Post 2016-17	Post 2016-17	106,000	-	-	63%
	City Hall Cost	Future	Post 2016-17	Post 2016-17	54,856,000	-	-	63%
	Community Center	Future	Post 2016-17	Post 2016-17	46,834,000	-	-	63%
	Corporation Yard	Future	Post 2016-17	Post 2016-17	26,291,000	-	-	63%
	Debt Service Payment(s) - COPS 2005 A	Debt Service	2005	2035	6,808,976	5,342,225	2,203,031	63%
	Debt Service Payment(s) - COPS 2007 A&B	Debt Service	2005	2035	37,259,947	25,803,240	7,508,577	63%
	Hansen Computer System	Future	Post 2016-17	Post 2016-17	1,310,000	-	-	63%
	Museum	Future	Post 2016-17	Post 2016-17	19,993,000	-	-	63%
	Parking Structure	Future	Post 2016-17	Post 2016-17	16,571,000	-	-	63%
	Police Facilities	Future	Post 2016-17	Post 2016-17	56,085,000	-	-	63%
	Police Vehicles & Equipment	Future	Post 2016-17	Post 2016-17	4,172,000	-	-	63%
	<b>Total Community Facility Fee - Community Facilities</b>				<b>\$ 270,286,923</b>	<b>\$ 31,794,758</b>	<b>\$ 10,360,901</b>	
<b>Community Facility Fee - Library</b>								
	Administrative Duties	Admin	2004	Post 2016-17	n/a	1,955	1,955	100%
	Regional Library Facility	Future	Post 2016-17	Post 2016-17	43,858,000	-	-	79%
	<b>Total Community Facility Fee - Library</b>				<b>\$ 43,858,000</b>	<b>\$ 1,955</b>	<b>\$ 1,955</b>	
<b>Housing Trust Development Impact Fee</b>								
	Administrative Duties associated with Housing Program	Admin	2007	Post 2016-17	n/a	332,725	332,725	100%
CP10-2094	Senior's Crossing at New Rancho	Preliminary	2010	Post 2016-17	2,648,000	1,240,574	833,478	47%
	<b>Total Housing Trust Development Impact Fee</b>				<b>\$ 2,648,000</b>	<b>\$ 1,573,299</b>	<b>\$ 1,166,203</b>	
<b>Sunrise Douglas - Fee Program Update</b>								
	Administrative Duties associated with Sunrise Douglas Fee Program (including program updates)	Admin	2004	Post 2016-17	n/a	118,165	118,165	100%
<b>Sunrise Douglas - Interim Sewer</b>								
	Chrysanthy Blvd Lift Station	Future	Post 2016-17	Post 2016-17	1,466,569	-	-	16%
	Chrysanthy Blvd Trunk Sewer	Future	Post 2016-17	Post 2016-17	1,506,556	-	-	28%
	Douglas Blvd Lift Station	Future	Post 2016-17	Post 2016-17	1,188,000	-	-	100%
	Folsom South Canal Crossing: Sewer Costs	Future	Post 2016-17	Post 2016-17	1,545,991	-	-	19%
	Kiefer Lift Station	Reimb/Credit	2003	2006	1,431,280	1,431,280	1,428,040	100%
	Sewer Forcemain: Chrysanthy Blvd Lift Station to Mayhew Road Outfall	Future	Post 2016-17	Post 2016-17	5,802,192	-	-	17%
	Sewer Forcemain: Douglas Lift station to Chrysanthy Blvd	Reimb/Credit	2003	2007	660,607	660,607	-	100%
	Sewer Forcemain: Kiefer Blvd lift station to Chrysanthy Blvd	Reimb/Credit	2003	2006	1,766,886	1,766,886	745,260	100%
	Sewer Studies	Future	Post 2016-17	Post 2016-17	30,000	-	-	100%
	<b>Total Sunrise Douglas - Interim Sewer</b>				<b>\$ 15,398,081</b>	<b>\$ 3,858,773</b>	<b>\$ 2,173,300</b>	
<b>Sunrise Douglas - Park</b>								
	Administrative Duties associated with Sunrise Douglas Park Fee Program	Admin	2005	Post 2016-17	n/a	649,177	649,177	100%
	Anatolia Bike Trail	Reimb/Credit	2004	2007	1,300,542	930,146	481,805	100%
	Developer Fee Credits	Reimb/Credit	2005	Post 2016-17	n/a	668,850	668,850	100%

# City of Rancho Cordova

## Development Fee Program Identification - Active & Future Projects

Project Number	Project Description	Project Phase (1)	Estimated Start Date	Estimated Completion Date	Estimated Project Cost	Development Impact Fees		
						Budget to Date (2)	Funding to Date (2)	Est. % Attrib. to New Dev
	Park A - Community Park	Preliminary	2004	2007	7,411,814	7,411,814	1,037,981	100%
<b>Total Sunrise Douglas - Park</b>					<b>\$ 8,712,356</b>	<b>\$ 9,659,987</b>	<b>\$ 2,837,813</b>	
<b>Sunrise Douglas - Suppl Offsite Water</b>								
	Anatolia GTWP, Excelsior Raw Water Line, Vineyard Wells 1-3	Reimb/Credit	2003	2007	29,771,437	7,015,347	2,788,668	24%
	Folsom South Canal Crossing: Water Costs	Future	Post 2016-17	Post 2016-17	1,566,583	-	-	18%
	North Douglas Tank Site Land	Reimb/Credit	2003	2007	1,386,000	969,000	175,000	100%
	Vineyard Wells 4-7	Future	Post 2016-17	Post 2016-17	3,520,000	-	-	10%
<b>Total Sunrise Douglas - Suppl Offsite Water</b>					<b>\$ 36,244,020</b>	<b>\$ 7,984,347</b>	<b>\$ 2,963,668</b>	
<b>Sunrise Douglas - Roadway (Fund 2246)</b>								
	Americanos Blvd Phase II, Chrysanthy Blvd to Kiefer Blvd	Future	Post 2016-17	Post 2016-17	3,142,000	-	-	100%
	Americanos Blvd Phase III, International Dr to Douglas Rd	Future	Post 2016-17	Post 2016-17	7,204,000	-	-	100%
CP08-2063	Americanos Blvd, Douglas Rd to Chrysanthy Blvd	Preliminary	2008	Post 2016-17	2,925,000	521,000	192,503	100%
	Chrysanthy Blvd Phase II, Rancho Cordova Pkwy to Grant Line Rd	Future	Post 2016-17	Post 2016-17	9,463,000	-	-	100%
CP06-2022	Chrysanthy Blvd, Sunrise Blvd to Rancho Cordova Pkwy	Construction	2006	2014	3,447,000	1,493,000	1,485,126	90%
CP13-2124	Douglas Road & Grantline Rd Traffic Signal	Preliminary	2013	2014	1,041,000	338,000	55,418	32%
CP09-2078	Douglas Road Bike and Pedestrian Safety Improvement	Construction	2009	2013	350,000	99,000	41,320	87%
CP06-2024	Douglas Road Phase I, Rancho Cordova Pkwy to Borderlands Dr	Construction	2006	2013	5,825,000	2,166,000	297,776	100%
CP07-2032	Douglas Road, Americanos Blvd to Grant Line Rd	Preliminary	2007	Post 2016-17	6,488,000	12,000	2,562	99%
CP10-2083	Douglas Road, Rancho Cordova Pkwy to Americanos Blvd	Construction	2010	2014	5,900,000	1,000	542	100%
CP09-2074	Kiefer Blvd Phase II, Sunrise Blvd to Grant Line Rd	Preliminary	2009	Post 2016-17	7,451,000	10,000	78	100%
CP07-2036	Kiefer Blvd, Sunrise Blvd to Jaeger Road	Reimb/Credit	2007	Post 2016-17	7,510,626	3,957,361	3,957,361	86%
PM12-7122	Project Development	Planning	2012	2013	70,869	5,908	5,908	50%
PM08-7070	PW Project Special Fund Tracking - Consultants & Staff	Planning	2008	Post 2016-17	1,234,500	18,226	18,226	82%
CP05-2003	Rancho Cordova Parkway Interchange	Preliminary	2005	2017	100,000,000	1,720,000	780,780	10%
CP07-2035	Rancho Cordova Parkway, Douglas Rd to Kiefer Blvd	Reimb/Credit	2007	Post 2016-17	6,490,000	3,100,000	1,370	100%
CP06-2048	Right of Way (ROW) Program/Contingency	Ongoing	2006	Post 2016-17	1,879,000	598,000	-	79%
CP11-2100	Sunrise Blvd Widening and Intersection Improvements, Keifer Blvd to State Rte. 16	Preliminary	2011	2017	12,000,000	142,000	21,581	11%
CP06-2028	Sunrise Blvd, Douglas Rd to Kiefer Blvd	Reimb/Creidt	2006	Post 2016-17	16,334,786	14,104,121	14,104,121	92%
PM11-7106	Transportation Master Plan and Project Development Program	Planning	2011	2013	301,223	30,718	30,718	100%
<b>Total Sunrise Douglas - Roadway</b>					<b>\$ 199,057,004</b>	<b>\$ 28,316,334</b>	<b>\$ 20,995,391</b>	
<b>Sunrise Douglas - Transit</b>								
	Acquisition of 20 transit shuttles	Future	2004	Post 2016-17	1,100,000	1,100,000	-	100%
<b>Sunrise Douglas - Admin</b>								
	Administrative Duties associated with the Sunrise Douglas Fee Program	Admin	2004	Post 2016-17	n/a	979,000	979,000	100%
<b>Traffic Mitigation - Impact Fee (Fund 2250)</b>								
CP06-2021	Air Park Drive - Femoryer Road	Construction	2006	2013	973,000	965,000	551,907	100%
CP12-2108	Bicycle Traffic Signal Detection Project	Construction	2011	2013	190,000	190,000	203,711	100%
	Centennial Drive, International Drive to Grant Line Road	Future	Post 2016-17	Post 2016-17	7,770,000	-	-	100%
CP09-2078	Douglas Road Bike and Pedestrian Safety Improvement	Construction	2009	2013	350,000	204,000	143,498	87%
CP07-2032	Douglas Road, Americanos Blvd to Grant Line Rd	Preliminary	2007	Post 2016-17	6,488,000	-	-	99%

# City of Rancho Cordova

## Development Fee Program Identification - Active & Future Projects

Project Number	Project Description	Project Phase (1)	Estimated Start Date	Estimated Completion Date	Estimated Project Cost	Development Impact Fees		
						Budget to Date (2)	Funding to Date (2)	Est. % Attrib. to New Dev
CP13-2111	Douglas Road - Sunrise to Wst City Boundary	Preliminary	2013	Post 2016-17	13,000,000	50,000	-	1%
CP11-2093	Easton Valley Parkway (6th Ave), Sunrise Blvd to City Limits	Future	2015	Post 2016-17	9,758,000	-	-	100%
CP07-2033	Folsom Boulevard Enhancements Phase II	Construction	2007	2013	14,343,000	919,000	585,576	6%
CP05-2009	International Drive, Kilgore Rd to Sunrise Blvd	Construction	2005	2013	13,478,000	3,375,000	3,710,915	27%
CP09-2069	International Drive, Sunrise Blvd to Rancho Cordova Pkwy Loop	Preliminary	2009	Post 2016-17	57,688,000	1,000	-	100%
CP07-2036	Kiefer Blvd, Sunrise Blvd to Jaeger Road	Reimb/Credit	2007	Post 2016-17	7,510,626	2,478,549	2,478,549	86%
CP13-2128	Mather Field Rd - Pedestrian Safety Impr	Preliminary	2013	2014	310,000	45,000	25,038	35%
CP10-2084	Mather Field Rd - Pedestrian, ADA & Safety Improvements	Preliminary	2010	2015	1,127,000	50,000	1,394	21%
CP06-2027	North Mather Blvd, Mather Blvd Connection to Villages of Zinfandel	Construction	2006	2013	380,000	45,000	26,176	18%
CP13-2117	Old Placerville Complete Street (2012)	Construction	2013	2013	120,000	20,000	20,000	17%
PM12-7122	Project Development	Planning	2012	2013	70,869	29,858	5,058	50%
PM08-7071	PW General Engineering - Consultants	Planning	2008	Post 2016-17	536,500	536,500	202,868	100%
PM08-7070	PW Project Special Fund Tracking - Consultants & Staff	Planning	2008	Post 2016-17	1,234,500	274,069	274,069	82%
PM08-7072	PW Traffic Engineering - Consultants	Planning	2008	Post 2016-17	302,700	302,700	53,185	100%
CP05-2003	Rancho Cordova Parkway Interchange	Preliminary	2005	2017	100,000,000	3,245,000	2,421,628	10%
	Rancho Cordova Parkway South, Kiefer Blvd to Grant Line Rd	Future	Post 2016-17	Post 2016-17	2,971,000	-	-	100%
CP07-2035	Rancho Cordova Parkway, Douglas Rd to Kiefer Blvd	Reimb/Credit	2007	Post 2016-17	6,490,000	-	180	100%
CP06-2050	Rancho Cordova Parkway, Douglas Rd to White Rock Rd	Preliminary	2006	Post 2016-17	19,875,000	3,000	1,280	100%
CP06-2048	Right of Way (ROW) Program/Contingency	Ongoing	2006	Post 2016-17	1,879,000	710,000	-	79%
CP09-2070	Rio Del Oro Parkway, Sunrise Blvd to White Rock Rd	Future	2009	Post 2016-17	12,795,000	-	-	100%
CP11-2100	Sunrise Blvd Widening and Intersection Improvements, Keifer Blvd to State Rte. 16	Preliminary	2011	2017	12,000,000	47,000	42,175	11%
CP06-2028	Sunrise Blvd, Douglas Rd to Kiefer Blvd	Reimb/Credit	2006	Post 2016-17	16,334,786	959,172	959,172	92%
PM11-7106	Transportation Master Plan and Project Development Program	Planning	2011	2013	301,223	180,208	180,208	100%
	Villagio, Douglas Rd to White Rock Rd	Future	Post 2016-17	Post 2016-17	2,616,000	-	-	100%
CP07-2055	White Rock Road Improvements Phase I, Sunrise to Rancho Cordova Pkwy	Construction	2007	2014	7,300,000	3,775,000	765,065	52%
	White Rock Road Improvements Phase II, Rancho Cordova Pkwy to International Dr.	Future	2014	Post 2016-17	4,500,000	-	-	6%
	White Rock Road Improvements Phase III, International Dr. to Rio Del Oro	Future	2015	Post 2016-17	4,500,000	-	-	6%
CP14-2132	Zinfandel Complex Phase I Feasibility Study	Future	2014	2015	150,000	-	346	100%
CP12-2115	Zinfandel Dr. and Folsom Blvd. Intersection Improvements	Construction	2012	2013	230,000	80,000	158,179	35%
<b>Total Traffic Mitigation - Impact Fee</b>					<b>\$ 327,572,204</b>	<b>\$ 18,485,056</b>	<b>\$ 12,810,177</b>	
<b>Traffic Mitigation - Admin</b>								
	Administrative Duties associated with Traffic Mitigation Fee Program (including updates)	Admin	2004	Post 2016-17	n/a	570,931	570,931	100%
CP09-2067	Villages of Zinfandel Traffic Signals	Future	2009	2016	1,766,000	6,000	2,244	100%
<b>Total Traffic Mitigation - Admin</b>					<b>\$ 1,766,000</b>	<b>\$ 576,931</b>	<b>\$ 573,174</b>	
<b>Villages of Zinfandel - Roadway</b>								
CP06-2021	Air Park Drive - Femoryer Road	Construction	2006	2013	973,000	8,000	11,085	100%
CP05-2009	International Drive, Kilgore Rd to Sunrise Blvd	Construction	2005	2013	13,478,000	280,000	280,000	27%
CP06-2027	North Mather Blvd, Mather Blvd Connection to Villages of Zinfandel	Construction	2006	2013	380,000	25,000	30,033	18%
CP06-2048	Right of Way (ROW) Program/Contingency	Ongoing	2006	Post 2016-17	1,879,000	170,000	-	79%
<b>Total Villages of Zinfandel - Roadway</b>					<b>\$ 16,710,000</b>	<b>\$ 483,000</b>	<b>\$ 321,119</b>	
<b>Villages of Zinfandel - Program Admin</b>								
	Admin. Duties associated with the Villages of Zinfandel (VOZ) Fee Program (including updates)	Admin	2005	Post 2016-17	n/a	7,196	7,196	100%

**CITY OF RANCHO CORDOVA**

**RESOLUTION NO. 4-2014**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF RANCHO CORDOVA  
MAKING CERTAIN FINDINGS AND DETERMINATIONS RELATED TO, AND  
ACCEPTING, THE FY 2012-13 PUBLIC FACILITIES FEE REPORT FOR  
THE AB 1600 DEVELOPMENT FEES**

**WHEREAS**, the City of Rancho Cordova imposes fees to mitigate the impacts of development, pursuant to Government Code section 66000 *et seq.*; and

**WHEREAS**, in accordance with California Government Code section 66006(a), the City has established and maintained separate funds for each development impact fee in a manner to avoid any commingling of the fees with other revenues and funds of the City, except for temporary investments, and has expended those fees solely for the purpose for which the fees were collected; and

**WHEREAS**, California Government Code section 66006(b)(1) requires cities to prepare and make available to the public a report describing each development impact fee and providing details related to its use within one hundred eighty (180) days after the last day of each fiscal year; and

**WHEREAS**, California Government Code Section 66001(d) also requires cities to prepare a report every fifth fiscal year following the first deposit of development impact fees, and every five years thereafter. Cities are required to make findings with respect to the funds collected and that portion of the funds remaining unexpended, whether committed or uncommitted; and

**WHEREAS**, the Development Impact Fee Report, for the Fiscal Year Ending June 30, 2013, (the "Report"), attached hereto as **Exhibit "A"**, provides a description of each fee, its amount, and various information required by Government Code section 66006(b)(1) to be reported on an annual basis and also provides the information required by Government Code section 66001(d) for five year reports; and

**WHEREAS**, the Report provides information required by Government Code sections 66001 and 66006 for the following approved development impact fees:

- **Housing Trust Development Impact Fee:** On December 1, 2003, the City Council approved Ordinance No. 26-2003 continuing the Housing Trust Development Impact Fee in effect when the City incorporated, which is to be used to finance municipal public facilities to reduce the impacts caused by future developments in the Rancho Cordova area on the housing stock, including but not limited to very low income housing facilities; and
- **Villages of Zinfandel Public Facilities Financing Plan Development Fees:** On December 15, 2003, the City Council approved Resolution No. 80-2003 establishing the Villages of Zinfandel Public Facilities Financing Plan Development Fees to finance development within the Villages of Zinfandel Special Plan Area; and

- **Sunrise Douglas Community Plan Development Impact Fees:** On June 21, 2004, the City Council approved Resolution No. 79-2004 establishing the Sunrise Douglas Community Plan Development Impact Fee Program to finance the required roadways, transit shuttle, supplemental offsite water, interim sewer, park and library facilities necessary to service development in the Sunridge Specific Plan, as well as defray the cost of periodic updated to and routine administration of the Sunrise Douglas Community Plan Development Fee Program; and
- **Community Facilities Fee Program:** On April 1, 2013, the City Council approved Resolution No. 38-2013 updating the Community Facilities Fee Program, which was originally established in 2004 and updated in 2005, to fund a portion of the future municipal facilities required to serve an increased City population due to anticipated future development; and
- **Transportation Development Impact Fee Program:** On December 19, 2005, the City Council approved Ordinance 33-2005 establishing a Transportation Development Impact Fee (TDIF) Program to finance transportation improvements necessary to offset the impacts to the City's transportation system of new development in the City, to ensure that adequate funding is provided for improvements required to meet the demands of such new development, and to fund administration of the Fee Program. An update to the TDIF was approved by the City Council on January 22, 2013 with the approval of Resolution 7-2013; and

**WHEREAS**, California Government Code Section 66006(b)(2) requires that the governing body of the City review the information made available to the public at a regularly scheduled public meeting not less than 15 days after the information is made available to the public; and

**WHEREAS**, the Report was made available to the public on the City's website on December 31, 2013; and

**WHEREAS**, on January 21, 2014, the City Council reviewed the report and approved it pursuant to Government Code sections 66001 and 66006.

**NOW, THEREFORE, BE IT HEREBY RESOLVED BY THE CITY COUNCIL OF THE CITY OF RANCHO CORDOVA** as follows:

**Section 1.** The City Council does hereby find and determine that the foregoing recitals and determinations are true and correct.

**Section 2.** The City Council has reviewed the Report and finds that it complies with California Government Code section 66006(b), setting the requirements for fiscal year reporting for development impact fees. The City Council finds that the Report provides the following required information:

- A. A brief description of the type of fee in the account or fund (Report pg. 4-5);
- B. The amount of the fee (Report pg. 6-8);
- C. The beginning and ending balance of the account or fund (Report pg. 9-10);
- D. The amount of the fees collected and interest earned (Report pg. 9-10);

- E. An identification of each public improvement on which fees were expended and the amount of expenditures on each improvement including the total percentage of the cost of the public improvement that was funded with fees (Report pg. 28-30);
- F. An identification of an approximate date by which the construction of the public improvement will commence if the local agency determines that sufficient funds have been collected to complete financing on an incomplete public improvement (Report pg. 28-30);
- G. A description of each interfund transfer or loan made from the account or fund, including the public improvement on which the transferred or loaned fees will be expended, and, in the case of an interfund loan, the date on which the loan will be repaid and the rate of interest that the account or fund will receive on the loan (Report pg. 24-26); and
- H. The amount of refunds made due to sufficient funds being collected to complete financing on incomplete public improvements, and the amount of reallocation of funds made due to administrative costs of refunding unexpended revenues exceeding the amount to be refunded (Report pg. 26).

**Section 3.** The City Council further finds that the nexus studies and ordinances or resolutions adopting the above listed development impact fees, which describe the purpose(s) for which the fees were collected and the nexus between the fees and purpose for which the fees are charged, are still valid and are still the purpose for which the fees will be used. This finding, along with the Report, satisfies the requirements of California Government Code section 66001(d) for a five year report. The nexus studies, this Resolution and the Report provide the following information:

- A. The purpose to which the fee is to be put;
- B. A reasonable relationship between the fee and purpose for which it is charged;
- C. All sources and amounts of funding anticipated to complete financing in incomplete improvements;
- D. Designates the approximate dates on which the funding is expected to be deposited into the appropriate account or fund; and
- E. For any action imposing a fee as a condition of approval of a development project by the City, the nexus studies, this Resolution and the Report demonstrate that there is a reasonable relationship between the amount of the fee and the cost of the public facility or portion of the public facility attributable to the development on which the fee is imposed.

**Section 4.** The City Council hereby finds that all reportable fees, collections and expenditures have been received, deposited, invested and expended in compliance with the relevant sections of the California Government Code and all other applicable laws for the fiscal year 2012-13.

**Section 5.** The City Council hereby finds that no refunds and allocations of reportable fees, as required by California Government Code section 66001, are deemed payable at this time.

**Section 6.** The City Council hereby finds the City is in compliance with California Government Code section 66000, *et seq.*, relative to receipt, deposit, investment, expenditure or refund of

reportable fees received and expended relative to the individual impact fee programs in place for new development in fiscal year 2012-13.

**PASSED AND ADOPTED** by the City Council of the City of Rancho Cordova on the 21<sup>st</sup> day of January, 2014 by the following vote:

**AYES:** McGarvey, Sander, Skoglund, Terry.

**NOES:** None.

**ABSENT:** Budge.

**ABSTAIN:** None.



\_\_\_\_\_  
Dan Skoglund, Mayor

**ATTEST:**



Mindy Cuppy, CMC, City Clerk

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