

City of Rancho Cordova

Development Impact Fee Report

Fiscal Year Ending
June 30, 2015

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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.

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.

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 where 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 31-33. 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.

D. FUNDING OF INFRASTRUCTURE

The 2013/14 - 2017/18 Capital Improvement Plan (CIP) identifies all funding sources and amounts for individual projects through 2017/18. 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:

- CP06-2021 – Femoyer Street (Mather Boulevard to International Drive)
- CP06-2024 – Douglas Road (Rancho Cordova Parkway to Borderlands Drive)
- CP07-2033 – Folsom Boulevard and Mather Field Road Enhancement II
- CP07-2055 – White Rock Road Improvement, Phase I
- CP10-2084 – Mather Field Road - Pedestrian, ADA and Safety Improvements
- CP14-2150 – Mather Veteran's Village
- CP12-2108 – Bicycle Traffic Signal Detection Project
- CP13-2122 – Aramon Dr/Studarus Dr & Coloma Rd Traffic Signal
- CP13-2124 – Mather Field Road Pedestrian Safety Improvements
- CP14-2141 – International Drive and Femoyer Road Traffic Signal

Description of Development Impact Fee(s)

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.

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 then either be reimbursed for these costs 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 provided 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).

DEVELOPMENT IMPACT FEES					
at June 30, 2015					
Fee Category	Residential		Non-Residential		
	Single Family	Multi-Family	Office	Commercial	Industrial
	Per Unit	Per Unit	Per Sq. Ft	Per Sq. Ft	Per Sq. Ft
Community Facility Impact Fees:					
Community Facilities	2,975.67	2,325.07	0.74	0.45	0.19
Library	609.48	476.62	n/a	n/a	n/a
Total Fees	\$3,585.15	\$2,801.69	\$0.74	\$0.45	\$0.19

DEVELOPMENT IMPACT FEES							
at June 30, 2015							
Fee Category	Residential	Non-Residential					
		Office	Hotel	Research & Development	Commercial	Manufacturing	Warehouse
	Per Sq. Ft	Per Sq. Ft	Per Sq. Ft	Per Sq. Ft	Per Sq. Ft	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					

DEVELOPMENT IMPACT FEES							
at June 30, 2015							
Fee Category	Residential				Non-Residential		
	Detached > 1,200 SF	Detached ≤ 1,200 SF	Attached	Multi-Family	Commercial	Office	Industrial/ Manufacturing
	Per Unit	Per Unit	Per Unit	Per Unit	Per Sq. Ft	Per Sq. Ft	Per Sq. Ft
Traffic Mitigation Impact Fees:							
Area 1 - Infill	\$9,261.75	\$6,183.34	\$6,183.34	\$6,029.27	\$8.70	\$8.43	\$4.39
Area 2 - New Development	\$15,301.22	\$13,464.58	\$13,464.58	\$10,710.65	\$11.22	\$8.62	\$4.39

DEVELOPMENT IMPACT FEES				
at June 30, 2015				
Fee Category	Residential		Non-Residential	
	Single Family	Multi-Family	Office	Commercial
	Per Unit	Per Unit	Per Sq. Ft	Per Sq. Ft
Sunrise Douglas (SD) Impact Fees:				
Fee Program Update	77.75	22.73	0.02	0.03
Interim Sewer	906.57	679.93	0.19	0.09
Park*	8,867.56	6,984.82	n/a	n/a
Supp. Offsite Water	1,314.77	986.36	0.41	0.48
Traffic Mitigation	13,514.25	8,895.80	11.87	14.84
Transit Shuttle	74.17	185.41	0.24	0.41
Program Admin	595.78	403.89	0.47	0.60
Total Fees	\$25,350.85	\$18,158.94	\$13.20	\$16.45

* Park Development Fees vary by Development Agreement, amount included in fee schedule represents Fee set up Park Nexus Study

DEVELOPMENT IMPACT FEES						
at June 30, 2015						
Fee Category	Residential			Non-Residential		
	Single Family	Cluster	Medium	Office	Commercial	Industrial
	Low Density	Low Density	Density	Per Sq. Ft	Per Sq. Ft	Per Sq. Ft
	Per Unit	Per Unit	Per Unit			
Villages of Zinfandel (VOZ) Impact Fees:						
Traffic Mitigation	282.05	250.70	219.37	0.35	0.42	0.36
Program Admin	8.46	7.52	6.58	0.01	0.01	0.01
Total Fees	\$290.51	\$258.22	\$225.95	\$0.36	\$0.43	\$0.37

Statement of Revenues, Expenditures and Changes in Fund Balance
For Year Ending June 30, 2015

Description	Community Facilities Fee Program		Very Low Income Housing
	Community Facilities ⁽¹⁾	Library ⁽²⁾	
REVENUES			
Fees	669,537	125,215	27,972
Interest	(29)	9,903	100
Other Revenues	-	-	-
Total Revenues	<u>\$ 669,508</u>	<u>\$ 135,118</u>	<u>\$ 28,072</u>
EXPENDITURES			
Expenditures	24,869	4,696	962,183
Transfer Out	976,441	-	-
Total Expenditures	<u>\$ 1,001,310</u>	<u>\$ 4,696</u>	<u>\$ 962,183</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>\$ (331,802)</u>	<u>\$ 130,422</u>	<u>\$ (934,111)</u>
Fund Balance, Beginning of Year	242,180	2,943,529	\$ (636,572)
Fund Balance, End of Year	\$ (89,622)	\$ 3,073,952	\$ (1,570,683)

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

Statement of Revenues, Expenditures and Changes in Fund Balance
For Year Ending June 30, 2015

Description	Sunrise Douglas Fee Program			
	Fee Program Update	Interim Sewer	Park	Suppl Offsite Water
REVENUES				
Fees	12,095	118,144	330,007	119,292
Interest	459	1,425	22,282	124
Other Revenues	-	-	-	-
Total Revenues	<u>\$ 12,554</u>	<u>\$ 119,569</u>	<u>\$ 352,289</u>	<u>\$ 119,416</u>
EXPENDITURES				
Expenditures	-	51,883	1,940,397	378,106
Transfer Out	-	-	-	-
Total Expenditures	<u>\$ -</u>	<u>\$ 51,883</u>	<u>\$ 1,940,397</u>	<u>\$ 378,106</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>\$ 12,554</u>	<u>\$ 67,686</u>	<u>\$ (1,588,109)</u>	<u>\$ (258,690)</u>
Fund Balance, Beginning of Year	\$ 135,011	\$ 393,413	\$ 7,501,981	304,846
Fund Balance, End of Year	\$ 147,566	\$ 461,099	\$ 5,913,873	\$ 46,157

Notes:

Statement of Revenues, Expenditures and Changes in Fund Balance For Year Ending June 30, 2015

Description	Sunrise Douglas Fee Program (cont.)		
	Roadway	Transit	Program Admin
REVENUES			
Fees	1,732,406	11,538	92,684
Interest	49,246	1,520	2,628
Other Revenues	-	-	-
Total Revenues	\$ 1,781,651	\$ 13,058	\$ 95,312
EXPENDITURES			
Expenditures	1,351,341	-	68,869
Transfer Out	-	-	-
Total Expenditures	\$ 1,351,341	\$ -	\$ 68,869
REVENUE OVER/(UNDER) EXPENDITURES	\$ 430,311	\$ 13,058	\$ 26,443
Fund Balance, Beginning of Year	\$ 14,545,429	\$ 455,222	\$ 793,073
Fund Balance, End of Year	\$ 14,975,740	\$ 468,280	\$ 819,516

Notes:

Statement of Revenues, Expenditures and Changes in Fund Balance For Year Ending June 30, 2015

Description	Traffic Mitigation Impact Fee ⁽³⁾	Village of Zinfandel Fee Program	
		Roadway	Program Admin
REVENUES			
Fees	1,066,695	14,528	539
Interest	62,420	1,142	24
Other Revenues	15,000	-	-
Total Revenues	<u>\$ 1,144,114</u>	<u>\$ 15,670</u>	<u>\$ 563</u>
EXPENDITURES			
Expenditures	1,839,192	-	-
Transfer Out	12,500	-	-
Total Expenditures	<u>\$ 1,851,692</u>	<u>\$ -</u>	<u>\$ -</u>
REVENUE OVER/(UNDER) EXPENDITURES	\$ (707,578)	\$ 15,670	\$ 563
Fund Balance, Beginning of Year	18,931,074	\$ 339,616	\$ 7,008
Fund Balance, End of Year	\$ 18,223,497	\$ 355,286	\$ 7,571

Notes:

(3) An Updated Nexus Study was adopted in January 2013 which combined facility 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.

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

Description	2010-11	2011-12	Fiscal Year 2012-13	2013-14	2014-15
REVENUES					
Fees	-	-	257,416	724,056	669,537
Interest	-	-	226	8,365	(29)
Other Revenues	-	-	1,304,995	1,050	-
Total Revenues	-	-	1,562,636	733,471	669,508
EXPENDITURES					
Expenditures	-	-	8,587	1,027,081	24,869
Transfer Out	-	-	11,601	1,006,659	976,441
Total Expenditures	-	-	20,188	2,033,740	1,001,310
REVENUES OVER (UNDER) EXPENDITURES	-	-	1,542,448	(1,300,269)	(331,802)
Fund Balance, Beginning of Year	-	-	-	1,542,448	242,180
Fund Balance, End of Year	\$ -	\$ -	\$ 1,542,448	\$ 242,180	\$ (89,622)

Five Year Revenue Test Using First In First Out Method

Available Revenue	2010-11	2011-12	2012-13	2013-14	2014-15
Current Year	-	-	1,542,448	242,180	-
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	-	-	-	-	-
Total Revenues	\$ -	\$ -	\$ 1,542,448	\$ 242,180	\$ -

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

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

Description	2010-11	2011-12	Fiscal Year 2012-13	2013-14	2014-15
REVENUES					
Fees	3,645	9,844	51,403	143,529	125,215
Interest	9,353	4,791	3,733	19,228	9,903
Other Revenues	-	-	2,130,718	-	-
Total Revenues	<u>12,998</u>	<u>14,635</u>	<u>2,185,853</u>	<u>162,757</u>	<u>135,118</u>
EXPENDITURES					
Expenditures	-	-	848	519	4,696
Transfer Out	-	-	1,107	5,382	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>1,955</u>	<u>5,901</u>	<u>4,696</u>
REVENUES OVER (UNDER) EXPENDITURES	12,998	14,635	2,183,898	156,855	130,422
Fund Balance, Beginning of Year	575,143	588,141	602,776	2,786,674	2,943,529
Fund Balance, End of Year	<u>\$ 588,141</u>	<u>\$ 602,776</u>	<u>\$ 2,786,674</u>	<u>\$ 2,943,529</u>	<u>\$ 3,073,952</u>

Five Year Revenue Test Using First In First Out Method

Available Revenue	2010-11	2011-12	2012-13	2013-14	2014-15
Current Year	12,998	14,635	2,185,853	162,757	135,118
Prior Year (2-yr Old Funds)	39,813	12,998	14,635	2,185,853	162,757
Prior Year (3-yr Old Funds)	111,010	39,813	12,998	14,635	2,185,853
Prior Year (4-yr Old Funds)	68,788	111,010	39,813	12,998	14,635
Prior Year (5-yr Old Funds)	148,810 ⁽¹⁾	68,788 ⁽¹⁾	111,010 ⁽¹⁾	39,813 ⁽¹⁾	12,998 ⁽¹⁾
Greater than Five Prior Fiscal Years	206,722 ⁽¹⁾	355,532 ⁽¹⁾	422,365 ⁽¹⁾	527,473 ⁽¹⁾	562,591 ⁽¹⁾
Total Revenues	<u>\$ 588,141</u>	<u>\$ 602,776</u>	<u>\$ 2,786,674</u>	<u>\$ 2,943,529</u>	<u>\$ 3,073,952</u>

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

Result: Five Year Findings required in accordance with Government Code 66001 adopted in 2014 with Resolution 4-2014 ⁽¹⁾

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

Description	2010-11	2011-12	Fiscal Year 2012-13	2013-14	2014-15
REVENUES					
Fees	16,240	104,688	24,694	42,156	27,972
Interest	5,960	1,413	207	-	100
Other Revenues	77,453	-	-	-	-
Total Revenues	<u>99,653</u>	<u>106,101</u>	<u>24,901</u>	<u>42,156</u>	<u>28,072</u>
EXPENDITURES					
Expenditures	56,111	35,308	219,428	581,332	962,183
Transfer Out	-	75,482	-	-	-
Total Expenditures	<u>56,111</u>	<u>110,790</u>	<u>219,428</u>	<u>581,332</u>	<u>962,183</u>
REVENUES OVER (UNDER) EXPENDITURES	43,542	(4,689)	(194,527)	(539,175)	(934,111)
Fund Balance, Beginning of Year	58,277	101,819	97,130	(97,397)	(636,572)
Fund Balance, End of Year	<u>\$ 101,819</u>	<u>\$ 97,130</u>	<u>\$ (97,397)</u>	<u>\$ (636,572)</u>	<u>\$ (1,570,683)</u>

Five Year Revenue Test Using First In First Out Method

Available Revenue	2010-11	2011-12	2012-13	2013-14	2014-15
Current Year	99,653	97,130	-	-	-
Prior Year (2-yr Old Funds)	2,166	-	-	-	-
Prior Year (3-yr Old Funds)	-	-	-	-	-
Prior Year (4-yr Old Funds)	-	-	-	-	-
Prior Year (5-yr Old Funds)	-	-	-	-	-
Greater than Five Prior Fiscal Years	-	-	-	-	-
Total Revenues	<u>\$ 101,819</u>	<u>\$ 97,130</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

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

Description	2010-11	2011-12	Fiscal Year 2012-13	2013-14	2014-15
REVENUES					
Fees	10,617	12,014	18,021	12,913	12,095
Interest	1,299	775	699	866	459
Other Revenues	-	-	-	-	-
Total Revenues	<u>11,916</u>	<u>12,789</u>	<u>18,720</u>	<u>13,779</u>	<u>12,554</u>
EXPENDITURES					
Expenditures	-	-	-	-	-
Transfer Out	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
REVENUES OVER (UNDER) EXPENDITURES	11,916	12,789	18,720	13,779	12,554
Fund Balance, Beginning of Year	77,807	89,723	102,512	121,232	135,011
Fund Balance, End of Year	<u>\$ 89,723</u>	<u>\$ 102,512</u>	<u>\$ 121,232</u>	<u>\$ 135,011</u>	<u>\$ 147,566</u>

Five Year Revenue Test Using First In First Out Method

Available Revenue	2010-11	2011-12	2012-13	2013-14	2014-15
Current Year	11,916	12,789	18,720	13,779	12,554
Prior Year (2-yr Old Funds)	13,603	11,916	12,789	18,720	13,779
Prior Year (3-yr Old Funds)	10,215	13,603	11,916	12,789	18,720
Prior Year (4-yr Old Funds)	13,504	10,215	13,603	11,916	12,789
Prior Year (5-yr Old Funds)	38,710 ⁽¹⁾	13,504 ⁽¹⁾	10,215 ⁽¹⁾	13,603 ⁽¹⁾	11,916 ⁽¹⁾
Greater than Five Prior Fiscal Years	1,775 ⁽¹⁾	40,485 ⁽¹⁾	53,989 ⁽¹⁾	64,204 ⁽¹⁾	77,807 ⁽¹⁾
Total Revenues	<u>\$ 89,723</u>	<u>\$ 102,512</u>	<u>\$ 121,232</u>	<u>\$ 135,011</u>	<u>\$ 147,566</u>

(1) The Sunrise Douglas Program Update Fund reports funds being held beyond the five-years as described by AB1600. These funds are being collected for future program reviews and updates and therefore must be retained for future costs.

Result: Five Year Findings required in accordance with Government Code 66001 adopted in 2014 with Resolution 4-2014 ⁽¹⁾

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

Description	2010-11	2011-12	Fiscal Year 2012-13	2013-14	2014-15
REVENUES					
Fees	122,863	136,627	109,746	154,901	118,144
Interest	4,135	1,437	96,860	2,525	1,425
Other Revenues	-	-	1,813	-	-
Total Revenues	<u>126,998</u>	<u>138,064</u>	<u>208,420</u>	<u>157,426</u>	<u>119,569</u>
EXPENDITURES					
Expenditures	61,468	20,754	96,860	111,562	51,883
Transfer Out	-	-	-	-	-
Total Expenditures	<u>61,468</u>	<u>20,754</u>	<u>96,860</u>	<u>111,562</u>	<u>51,883</u>
REVENUES OVER (UNDER) EXPENDITURES	65,530	117,310	111,560	45,864	67,686
Fund Balance, Beginning of Year	53,150	118,680	235,990	347,550	393,413
Fund Balance, End of Year	<u>\$ 118,680</u>	<u>\$ 235,990</u>	<u>\$ 347,550</u>	<u>\$ 393,413</u>	<u>\$ 461,099</u>

Five Year Revenue Test Using First In First Out Method

Available Revenue	2010-11	2011-12	2012-13	2013-14	2014-15
Current Year	118,680	138,064	208,420	157,426	119,569
Prior Year (2-yr Old Funds)	-	97,926	138,064	208,420	157,426
Prior Year (3-yr Old Funds)	-	-	1,066	27,568	184,105
Prior Year (4-yr Old Funds)	-	-	-	-	-
Prior Year (5-yr Old Funds)	-	-	-	-	-
Greater than Five Prior Fiscal Years	-	-	-	-	-
Total Revenues	<u>\$ 118,680</u>	<u>\$ 235,990</u>	<u>\$ 347,550</u>	<u>\$ 393,413</u>	<u>\$ 461,099</u>

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

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

Description	2010-11	2011-12	Fiscal Year 2012-13	2013-14	2014-15
REVENUES					
Fees	739,233	933,483	1,184,660	1,065,035	330,007
Interest	70,277	54,724	49,011	51,542	22,282
Other Revenues	40,743	-	-	-	-
Total Revenues	850,253	988,207	1,233,671	1,116,577	352,289
EXPENDITURES					
Expenditures	1,349,408	131,171	92,082	1,970,981	1,940,397
Transfer Out	-	-	-	-	-
Total Expenditures	1,349,408	131,171	92,082	1,970,981	1,940,397
REVENUES OVER (UNDER) EXPENDITURES	(499,155)	857,036	1,141,589	(854,404)	(1,588,109)
Fund Balance, Beginning of Year	6,856,916	6,357,761	7,214,797	8,356,386	7,501,981
Fund Balance, End of Year	<u>\$ 6,357,761</u>	<u>\$ 7,214,797</u>	<u>\$ 8,356,386</u>	<u>\$ 7,501,981</u>	<u>\$ 5,913,873</u>

Five Year Revenue Test Using First In First Out Method

Available Revenue	2010-11	2011-12	2012-13	2013-14	2014-15
Current Year	850,253	988,207	1,233,671	1,116,577	352,289
Prior Year (2-yr Old Funds)	899,893	850,253	988,207	1,233,671	1,116,577
Prior Year (3-yr Old Funds)	430,900	899,893	850,253	988,207	1,233,671
Prior Year (4-yr Old Funds)	1,934,329	430,900	899,893	850,253	988,207
Prior Year (5-yr Old Funds)	2,242,386 ⁽¹⁾	1,934,329 ⁽¹⁾	430,900 ⁽¹⁾	899,893 ⁽¹⁾	850,253 ⁽¹⁾
Greater than Five Prior Fiscal Years	-	2,111,215 ⁽¹⁾	3,953,462 ⁽¹⁾	2,413,381 ⁽¹⁾	1,372,877 ⁽¹⁾
Total Revenues	\$ 6,357,761	\$ 7,214,797	\$ 8,356,386	\$ 7,501,981	\$ 5,913,873

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

Result: Five Year Findings required in accordance with Government Code 66001 adopted in 2014 with Resolution 4-2014 ⁽¹⁾

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

Description	2010-11	2011-12	Fiscal Year 2012-13	2013-14	2014-15
REVENUES					
Fees	186,963	189,365	279,838	589,856	119,292
Interest	4,216	609	1,045	1,942	124
Other Revenues	-	-	-	-	-
Total Revenues	<u>191,179</u>	<u>189,974</u>	<u>280,883</u>	<u>591,798</u>	<u>119,416</u>
EXPENDITURES					
Expenditures	220,497	131,548	135,638	539,786	378,106
Transfer Out	-	-	-	-	-
Total Expenditures	<u>220,497</u>	<u>131,548</u>	<u>135,638</u>	<u>539,786</u>	<u>378,106</u>
REVENUES OVER (UNDER) EXPENDITURES	(29,318)	58,426	145,245	52,012	(258,690)
Fund Balance, Beginning of Year	78,481	49,163	107,589	252,834	304,846
Fund Balance, End of Year	<u>\$ 49,163</u>	<u>\$ 107,589</u>	<u>\$ 252,834</u>	<u>\$ 304,846</u>	<u>\$ 46,157</u>

Five Year Revenue Test Using First In First Out Method

Available Revenue	2010-11	2011-12	2012-13	2013-14	2014-15
Current Year	49,163	107,589	252,834	304,846	46,157
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	-	-	-	-	-
Total Revenues	<u>\$ 49,163</u>	<u>\$ 107,589</u>	<u>\$ 252,834</u>	<u>\$ 304,846</u>	<u>\$ 46,157</u>

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

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

Description	2010-11	2011-12	Fiscal Year 2012-13	2013-14	2014-15
REVENUES					
Fees	1,944,354	2,004,310	3,116,386	2,514,167	1,732,406
Interest	180,014	90,206	92,598	96,441	49,246
Other Revenues	-	2,509,190	-	-	-
Total Revenues	2,124,368	4,603,706	3,208,984	2,610,609	1,781,651
EXPENDITURES					
Expenditures	10,467	6,626	10,000	1,984,196	1,351,341
Transfer Out	2,557,704	799,307	2,983,792	90,084	-
Total Expenditures	2,568,171	805,933	2,993,792	2,074,280	1,351,341
REVENUES OVER (UNDER) EXPENDITURES	(443,803)	3,797,773	215,192	536,329	430,311
Fund Balance, Beginning of Year	10,439,938	9,996,135	13,793,908	14,009,100	14,545,429
Fund Balance, End of Year	\$ 9,996,135	\$ 13,793,908	\$ 14,009,100	\$ 14,545,429	\$ 14,975,740

Five Year Revenue Test Using First In First Out Method

Available Revenue	2010-11	2011-12	2012-13	2013-14	2014-15
Current Year	2,124,368	4,603,706	3,208,984	2,610,609	1,781,651
Prior Year (2-yr Old Funds)	2,529,532	2,124,368	2,124,368	4,603,706	2,610,609
Prior Year (3-yr Old Funds)	4,199,835	2,529,532	2,529,532	2,124,368	4,603,706
Prior Year (4-yr Old Funds)	1,142,400	4,199,835	4,199,835	2,529,532	2,124,368
Prior Year (5-yr Old Funds)	-	336,467 ⁽¹⁾	1,946,381 ⁽¹⁾	2,677,214 ⁽¹⁾	2,529,532 ⁽¹⁾
Greater than Five Prior Fiscal Years	-	-	-	-	1,325,873 ⁽¹⁾
Total Revenues	\$ 9,996,135	\$ 13,793,908	\$ 14,009,100	\$ 14,545,429	\$ 14,975,740

(1) The Sunrise Douglas Park Fund reports funds being held beyond the five-years as described by AB1600. These funds are being collected for the future roadway improvements necessary to serve the growing population 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.

Result: Five Year Findings required in accordance with Government Code 66001 adopted in 2014 with Resolution 4-2014 ⁽¹⁾

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

Description	2010-11	2011-12	Fiscal Year 2012-13	2013-14	2014-15
REVENUES					
Fees	10,127	11,459	17,190	12,317	11,538
Interest	6,558	3,316	2,733	2,997	1,520
Other Revenues	-	-	-	-	-
Total Revenues	16,685	14,775	19,923	15,315	13,058
EXPENDITURES					
Expenditures	-	-	-	-	-
Transfer Out	-	-	-	-	-
Total Expenditures	-	-	-	-	-
REVENUES OVER (UNDER) EXPENDITURES	16,685	14,775	19,923	15,315	13,058
Fund Balance, Beginning of Year	388,525	405,210	419,985	439,908	455,222
Fund Balance, End of Year	\$ 405,210	\$ 419,985	\$ 439,908	\$ 455,222	\$ 468,280

Five Year Revenue Test Using First In First Out Method

Available Revenue	2010-11	2011-12	2012-13	2013-14	2014-15
Current Year	16,685	14,775	19,923	15,315	13,058
Prior Year (2-yr Old Funds)	17,307	16,685	16,685	14,775	15,315
Prior Year (3-yr Old Funds)	22,552	17,307	17,307	16,685	14,775
Prior Year (4-yr Old Funds)	26,570	22,552	22,552	17,307	16,685
Prior Year (5-yr Old Funds)	206,835 ⁽¹⁾	26,570 ⁽¹⁾	26,570 ⁽¹⁾	22,552 ⁽¹⁾	17,307 ⁽¹⁾
Greater than Five Prior Fiscal Years	115,261 ⁽¹⁾	322,096 ⁽¹⁾	336,871 ⁽¹⁾	368,589 ⁽¹⁾	391,141 ⁽¹⁾
Total Revenues	\$ 405,210	\$ 419,985	\$ 439,908	\$ 455,222	\$ 468,280

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

Result: Five Year Findings required in accordance with Government Code 66001 adopted in 2014 with Resolution 4-2014 ⁽¹⁾

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

Description	2010-11	2011-12	Fiscal Year 2012-13	2013-14	2014-15
REVENUES					
Fees	81,328	91,574	138,579	98,948	92,684
Interest	15,494	6,338	4,949	5,325	2,628
Other Revenues	-	-	-	-	-
Total Revenues	<u>96,822</u>	<u>97,912</u>	<u>143,529</u>	<u>104,273</u>	<u>95,312</u>
EXPENDITURES					
Expenditures	172,421	114,667	161,076	80,669	68,869
Transfer Out	-	-	-	-	-
Total Expenditures	<u>172,421</u>	<u>114,667</u>	<u>161,076</u>	<u>80,669</u>	<u>68,869</u>
REVENUES OVER (UNDER) EXPENDITURES	(75,599)	(16,755)	(17,548)	23,604	26,443
Fund Balance, Beginning of Year	879,371	803,772	787,017	769,469	793,073
Fund Balance, End of Year	<u>\$ 803,772</u>	<u>\$ 787,017</u>	<u>\$ 769,469</u>	<u>\$ 793,073</u>	<u>\$ 819,516</u>

Five Year Revenue Test Using First In First Out Method

Available Revenue	2010-11	2011-12	2012-13	2013-14	2014-15
Current Year	96,822	97,912	143,529	104,273	95,312
Prior Year (2-yr Old Funds)	109,831	96,822	96,822	97,912	104,273
Prior Year (3-yr Old Funds)	101,935	109,831	109,831	96,822	97,912
Prior Year (4-yr Old Funds)	133,464	101,935	101,935	109,831	96,822
Prior Year (5-yr Old Funds)	263,391 ⁽¹⁾	133,464 ⁽¹⁾	133,464 ⁽¹⁾	101,935 ⁽¹⁾	109,831 ⁽¹⁾
Greater than Five Prior Fiscal Years	98,329 ⁽¹⁾	247,053 ⁽¹⁾	183,889 ⁽¹⁾	282,300 ⁽¹⁾	315,366 ⁽¹⁾
Total Revenues	<u>\$ 803,772</u>	<u>\$ 787,017</u>	<u>\$ 769,469</u>	<u>\$ 793,073</u>	<u>\$ 819,516</u>

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

Result: Five Year Findings required in accordance with Government Code 66001 adopted in 2014 with Resolution 4-2014 ⁽¹⁾

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

Description	2010-11	2011-12	Fiscal Year 2012-13	2013-14	2014-15
REVENUES					
Fees	724,474	2,082,034	1,643,890	1,028,811	1,066,695
Interest	350,975	164,685	135,577	130,903	62,420
Other Revenues	629,685	1,151,109	-	15,000	15,000
Total Revenues	<u>1,705,134</u>	<u>3,397,828</u>	<u>1,779,467</u>	<u>1,174,715</u>	<u>1,144,114</u>
EXPENDITURES					
Expenditures	550,549	173,130	212,633	408,139	1,839,192
Transfer Out	1,422,657	1,765,730	3,055,968	1,086,341	12,500
Total Expenditures	<u>1,973,206</u>	<u>1,938,860</u>	<u>3,268,601</u>	<u>1,494,480</u>	<u>1,851,692</u>
REVENUES OVER (UNDER) EXPENDITURES	(268,072)	1,458,968	(1,489,133)	(319,765)	(707,578)
Fund Balance, Beginning of Year	19,549,077	19,281,005	20,739,973	19,250,840	18,931,074
Fund Balance, End of Year	<u>\$ 19,281,005</u>	<u>\$ 20,739,973</u>	<u>\$ 19,250,840</u>	<u>\$ 18,931,074</u>	<u>\$ 18,223,497</u>

Five Year Revenue Test Using First In First Out Method

Available Revenue	2010-11	2011-12	2012-13	2013-14	2014-15
Current Year	1,705,134	3,397,828	1,779,467	1,174,715	1,144,114
Prior Year (2-yr Old Funds)	1,843,019	1,705,134	1,705,134	3,397,828	1,174,715
Prior Year (3-yr Old Funds)	2,741,220	1,843,019	1,843,019	1,705,134	3,397,828
Prior Year (4-yr Old Funds)	5,785,133	2,741,220	2,741,220	1,843,019	1,705,134
Prior Year (5-yr Old Funds)	7,206,499 ⁽¹⁾	5,785,133 ⁽¹⁾	5,785,133 ⁽¹⁾	2,741,220 ⁽¹⁾	1,843,019 ⁽¹⁾
Greater than Five Prior Fiscal Years	-	5,267,639 ⁽¹⁾	5,396,866 ⁽¹⁾	8,069,159 ⁽¹⁾	8,958,687 ⁽¹⁾
Total Revenues	<u>\$ 19,281,005</u>	<u>\$ 20,739,973</u>	<u>\$ 19,250,840</u>	<u>\$ 18,931,074</u>	<u>\$ 18,223,497</u>

(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 accumulation funds for the development and construction of a new interchange, a multi-million dollar project 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 has been reached.

Result: Five Year Findings required in accordance with Government Code 66001 adopted in 2014 with Resolution 4-2014 ⁽¹⁾

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

Description	2010-11	2011-12	Fiscal Year 2012-13	2013-14	2014-15
REVENUES					
Fees	4,843	37,358	10,223	19,908	14,528
Interest	4,782	2,460	1,956	2,174	1,142
Other Revenues	-	-	-	3,085	-
Total Revenues	<u>9,625</u>	<u>39,818</u>	<u>12,179</u>	<u>25,168</u>	<u>15,670</u>
EXPENDITURES					
Expenditures	-	-	-	-	-
Transfer Out	10,036	8,076	760	-	-
Total Expenditures	<u>10,036</u>	<u>8,076</u>	<u>760</u>	<u>-</u>	<u>-</u>
REVENUES OVER (UNDER) EXPENDITURES	(411)	31,742	11,419	25,168	15,670
Fund Balance, Beginning of Year	271,698	271,287	303,029	314,448	339,616
Fund Balance, End of Year	<u>\$ 271,287</u>	<u>\$ 303,029</u>	<u>\$ 314,448</u>	<u>\$ 339,616</u>	<u>\$ 355,286</u>

Five Year Revenue Test Using First In First Out Method

Available Revenue	2010-11	2011-12	2012-13	2013-14	2014-15
Current Year	9,625	39,818	12,179	25,168	15,670
Prior Year (2-yr Old Funds)	7,815	9,625	9,625	39,818	25,168
Prior Year (3-yr Old Funds)	6,514	7,815	7,815	9,625	39,818
Prior Year (4-yr Old Funds)	29,186	6,514	6,514	7,815	9,625
Prior Year (5-yr Old Funds)	218,147 ⁽¹⁾	29,186 ⁽¹⁾	29,186 ⁽¹⁾	6,514 ⁽¹⁾	7,815 ⁽¹⁾
Greater than Five Prior Fiscal Years	-	210,071 ⁽¹⁾	249,129 ⁽¹⁾	250,676 ⁽¹⁾	257,190 ⁽¹⁾
Total Revenues	<u>\$ 271,287</u>	<u>\$ 303,029</u>	<u>\$ 314,448</u>	<u>\$ 339,616</u>	<u>\$ 355,286</u>

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

Result: Five Year Findings required in accordance with Government Code 66001 adopted in 2014 with Resolution 4-2014 ⁽¹⁾

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

Description	2010-11	2011-12	Fiscal Year 2012-13	2013-14	2014-15
REVENUES					
Fees	100	1,163	826	627	539
Interest	92	54	43	45	24
Other Revenues	-	-	-	-	-
Total Revenues	<u>192</u>	<u>1,217</u>	<u>869</u>	<u>672</u>	<u>563</u>
EXPENDITURES					
Expenditures	38	90	1,326	-	-
Transfer Out	-	-	-	-	-
Total Expenditures	<u>38</u>	<u>90</u>	<u>1,326</u>	<u>-</u>	<u>-</u>
REVENUES OVER (UNDER) EXPENDITURES	154	1,127	(457)	672	563
Fund Balance, Beginning of Year	5,512	5,666	6,793	6,336	7,008
Fund Balance, End of Year	<u>\$ 5,666</u>	<u>\$ 6,793</u>	<u>\$ 6,336</u>	<u>\$ 7,008</u>	<u>\$ 7,571</u>

Five Year Revenue Test Using First In First Out Method

Available Revenue	2010-11	2011-12	2012-13	2013-14	2014-15
Current Year	192	192	1,217	869	563
Prior Year (2-yr Old Funds)	276	646	192	192	869
Prior Year (3-yr Old Funds)	1,279	276	646	646	192
Prior Year (4-yr Old Funds)	437	1,279	276	276	646
Prior Year (5-yr Old Funds)	2,203 ⁽¹⁾	437 ⁽¹⁾	1,279 ⁽¹⁾	1,279 ⁽¹⁾	276 ⁽¹⁾
Greater than Five Prior Fiscal Years	668 ⁽¹⁾	2,836 ⁽¹⁾	3,183 ⁽¹⁾	3,074 ⁽¹⁾	5,025 ⁽¹⁾
Total Revenues	<u>\$ 5,055</u>	<u>\$ 5,666</u>	<u>\$ 6,793</u>	<u>\$ 6,336</u>	<u>\$ 7,571</u>

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

Result: Five Year Findings required in accordance with Government Code 66001 adopted in 2014 with Resolution 4-2014 ⁽¹⁾

Notes to the Annual 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, 2015, the CFF - Community Facilities Fee gross repayment obligation, including interest, totaled \$2,996,745. During FY 2014-15 the CFF - Community Facilities Fee made payments totaling \$143,840, including bank fees.

Future payments on these COP's are as follows:

Long Term Debt Obligation			
at June 30, 2015			
For the Year Ending June 30	2005 Series A		
	CFF - Community Facilities Obligation		
	Principal	Interest	Total
2016	59,375	84,423	143,798
2017	62,500	82,030	144,530
2018	62,500	79,530	142,030
2019	65,625	76,927	142,552
2020	68,750	74,155	142,905
2021-2025	390,625	322,897	713,522
2026-2030	490,625	225,070	715,695
2031-2035	609,375	101,742	711,117
2036	137,500	3,094	140,594
Total Payments Due	1,946,875	1,049,870	2,996,745

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, 2015, the CFF - Community Facilities Fee gross repayment obligation, including interest, totaled \$16,632,620. During FY 2014-15 the CFF - Community Facilities Fee made payments totaling \$832,597, including bank fees.

Future payments on these COP's are as follows:

Long Term Debt Obligation			
at June 30, 2015			
For the Year Ending June 30	2007 A & B		
	CFF - Community Facilities Obligation		
	Principal	Interest	Total
2016	321,875	512,064	833,939
2017	334,375	494,522	828,897
2018	356,250	475,630	831,880
2019	378,125	455,502	833,627
2020	396,875	434,138	831,013
2021-2025	2,346,875	1,814,063	4,160,938
2026-2030	2,937,500	1,217,734	4,155,234
2031-2035	3,650,000	507,094	4,157,094
2036	-	-	-
Total Payments Due	10,721,875	5,910,745	16,632,620

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, 2015 are as follows:

DEVELOPMENT IMPACT FEE DEFERRALS			
at June 30, 2015			
Fee Program	Residential		Non-Residential
	Single Family	Multi-Family	All Types
Community Facility Fee - Library	18,284.40	-	-
Transportation Impact Fee	269,137.20	-	-
Villages of Zinfandel - Traffic Mitigation	8,461.50	-	-
Total Fees Deferred	\$ 295,883.10	\$ -	\$ -

Additionally, in March 2015, the City entered into a Fee Deposit and Reimbursement Agreement with Lennar Homes of California. This agreement allowed the developer to place funds on deposit as security for payment of impact fees covered by the Funding, Construction and Acquisition Agreement relative to the Sunridge North Douglas CFD No. 2005-1 until the earlier of bond issuance or twelve (12) months of the date of any deposit. If bonds are not issued within the required timeline, the City shall have no obligation to repay the Lennar any portion of the deposit and the deposit will be used to pay the then outstanding fees. The city anticipates the first series of bonds will be issued for this CFD in late 2015.

North Douglas impact fees deferred at June 30, 2015 are as follows:

DEVELOPMENT IMPACT FEE DEFERRALS			
at June 30, 2015			
Fee Program	Residential		Non-Residential
	Single Family	Multi-Family	All Types
Community Facility Fee - Facilities	151,759.17	-	-
Community Facility Fee - Library	31,083.48	-	-
Park Renovation	48,248.04	-	-
Sunrise Douglas - Interim Sewer	46,235.07	-	-
Sunrise Douglas - Park	265,045.47	-	-
Sunrise Douglas - Roadway	689,226.75	-	-
Sunrise Douglas - Offsite Water	54,033.27	-	-
Sunrise Douglas - Supplemental Transp.	40,800.00	-	-
Transportation Impact Fee	65,289.69	-	-
Total Fees Deferred	\$ 1,391,720.94	\$ -	\$ -

NOTE #4 – REFUNDS PAYABLE *As defined by California Government Code Section 66006 (b)*
When the City no longer needs the funds for the purposes 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 31-33, 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 2013/14 - 2017/18 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		Est. % Attrib. to New Dev
						Budget to Date (2)	Funding to Date (2)	
Community Facility Fee - Community Facilities								
	Administrative Duties associated with CFF Program (including updates)	Admin	2004	Post 2017-18	n/a	706,595	706,595	100%
	Animal Control Vehicles	Future	Post 2017-18	Post 2017-18	106,000	-	-	63%
	City Hall Cost	Future	Post 2017-18	Post 2017-18	54,856,000	-	-	63%
	Community Center	Future	Post 2017-18	Post 2017-18	46,834,000	-	-	63%
	Corporation Yard	Future	Post 2017-18	Post 2017-18	26,291,000	-	-	63%
	Debt Service Payment(s) - COPS 2005 A	Debt Service	2005	2035	6,808,976	1,026,842	1,026,842	63%
	Debt Service Payment(s) - COPS 2007 A&B	Debt Service	2005	2035	37,259,947	5,342,225	2,491,092	63%
	Hansen Computer System	Future	Post 2017-18	Post 2017-18	1,310,000	25,803,240	9,171,422	63%
	Museum	Future	Post 2017-18	Post 2017-18	19,993,000	-	-	63%
	Parking Structure	Future	Post 2017-18	Post 2017-18	16,571,000	-	-	63%
	Police Facilities	Future	Post 2017-18	Post 2017-18	56,085,000	-	-	63%
	Police Vehicles & Equipment	Future	Post 2017-18	Post 2017-18	4,172,000	-	-	63%
	Total Community Facility Fee - Community Facilities							
					\$ 270,286,923	\$ 31,852,059	\$ 13,395,957	
Community Facility Fee - Library								
	Administrative Duties	Admin	2004	Post 2017-18	n/a	7,857	7,857	100%
	Regional Library Facility	Future	Post 2017-18	Post 2017-18	43,858,000	-	-	79%
	Total Community Facility Fee - Library							
					\$ 43,858,000	\$ 7,857	\$ 12,552	
Housing Trust Development Impact Fee								
	Administrative Duties associated with Housing Program	Admin	2007	Post 2017-18	n/a	812,601	812,601	100%
CP10-2094	Senior's Crossing at New Rancho	Preliminary	2010	Post 2017-18	2,798,100	1,540,574	923,581	55%
CP14-2150	Mather Veteran's Village	Preliminary	2014	Post 2017-18	2,648,000	50,994	970,107	2%
	Total Housing Trust Development Impact Fee							
					\$ 5,446,100	\$ 2,404,169	\$ 2,706,289	
Sunrise Douglas - Fee Program Update								
	Administrative Duties associated with SD Fee Program (including program updates)	Admin	2004	Post 2017-18	n/a	118,165	118,165	100%
Sunrise Douglas - Interim Sewer								
	Chrysanthy Blvd Lift Station	Future	Post 2017-18	Post 2017-18	1,466,569	-	-	16%
	Chrysanthy Blvd Trunk Sewer	Future	Post 2017-18	Post 2017-18	1,506,556	-	-	28%
	Douglas Blvd Lift Station	Future	Post 2017-18	Post 2017-18	1,188,000	-	-	100%
	Folsom South Canal Crossing: Sewer Costs	Future	Post 2017-18	Post 2017-18	1,545,991	-	-	19%
	Kiefer Lift Station	Reimb/Credit	2003	2006	1,431,280	1,428,040	-	100%
	Sewer Forcemain: Chrysanthy Blvd Lift Station to Mayhew Road Outfall	Future	Post 2017-18	Post 2017-18	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	908,705	100%
	Sewer Studies	Future	Post 2017-18	Post 2017-18	30,000	-	-	100%
	Total Sunrise Douglas - Interim Sewer							
					\$ 15,398,081	\$ 3,858,773	\$ 2,336,745	
Sunrise Douglas - Park								
	Administrative Duties associated with Sunrise Douglas Park Fee Program	Admin	2005	Post 2017-18	n/a	675,343	683,731	100%
	Anatolia Bike Trail	Reimb/Credit	2004	2007	1,300,542	930,146	537,885	100%
	Developer Fee Credits	Reimb/Credit	2005	Post 2017-18	n/a	1,082,165	1,188,495	100%
	Sunridge Park	Preliminary	2004	2007	7,411,814	7,411,814	3,019,307	100%
	Anatolia Park A - Community Park	Design	2015	2017	6,500,000	6,500,000	118,419	100%
	Total Sunrise Douglas - Park							
					\$ 15,212,356	\$ 16,599,468	\$ 5,547,838	

Project Number	Project Description	Project Phase (1)	Estimated Start Date	Estimated Completion Date	Estimated Project Cost	Budget to Date (2)	Development Impact Fees	
							Funding to Date (2)	Est. % Attrib. to New Dev
Sunrise Douglas - Suppl Offsite Water								
	Anatolia GTWP, Excelsior Raw Water Line, Vineyard Wells 1-3	Reimb/Credit	2003	2007	29,771,437	7,015,347	3,689,634	24%
	Folsom South Canal Crossing: Water Costs	Future	Post 2017-18	Post 2017-18	1,566,583	-	-	18%
	North Douglas Tank Site Land	Reimb/Credit	2003	2007	1,386,000	969,000	191,926	100%
	Vineyard Wells 4-7	Future	Post 2017-18	Post 2017-18	3,520,000	-	-	10%
					\$ 36,244,020	\$ 7,984,347	\$ 3,881,560	
Total Sunrise Douglas - Suppl Offsite Water								
					\$ 36,244,020	\$ 7,984,347	\$ 3,881,560	
Sunrise Douglas - Roadway (Fund 2246)								
CP08-2063	Americanos Blvd, Douglas Rd to Chrysanthy Blvd	Preliminary	2008	Post 2017-18	2,925,000	521,000	194,681	100%
	Americanos Blvd Phase II, Chrysanthy Blvd to Kiefer Blvd	Future	Post 2017-18	Post 2017-18	3,142,000	-	-	100%
CP06-2022	Chrysanthy Blvd, Sunrise Blvd to Rancho Cordova Pkwy	Construction	2006	2015	3,447,000	3,091,000	1,485,126	90%
	Chrysanthy Blvd Phase II, Rancho Cordova Pkwy to Grant Line Rd	Future	Post 2017-18	Post 2017-18	9,463,000	-	-	100%
CP13-2124	Douglas Road & Grantline Rd Traffic Signal	Preliminary	2013	2014	1,041,000	338,000	209,047	32%
CP09-2078	Douglas Road Bike and Pedestrian Safety Improvement	Construction	2009	2013	231,000	40,000	41,320	17%
CP06-2024	Douglas Road Phase I, Rancho Cordova Pkwy to Borderlands Dr	Construction	2006	2013	2,146,000	2,146,000	947,646	100%
CP07-2032	Douglas Road, Americanos Blvd to Grant Line Rd	Preliminary	2007	2013	6,488,000	12,000	2,562	71%
CP10-2083	Douglas Road, Rancho Cordova Pkwy to Americanos Blvd	Construction	2010	2016	2,600,000	2,600,000	629	100%
CP09-2074	Kiefer Blvd Phase II, Sunrise Blvd to Grant Line Rd	Preliminary	2009	Post 2017-18	8,210,000	4,010,000	78	100%
CP07-2036	Kiefer Blvd, Sunrise Blvd to Jaeger Road	Reimb/Credit	2007	Post 2017-18	7,510,626	3,999,964	3,999,964	86%
PM14-7146	PW Project Impact Fee Tracking	Planning	2014	Post 2017-18	1,573,184	200,000	2,006	13%
CP05-2003	Rancho Cordova Parkway Interchange	Preliminary	2005	2017	101,720,000	1,720,000	1,057,565	2%
CP07-2035	Rancho Cordova Parkway, Douglas Rd to Kiefer Blvd	Reimb/Credit	2007	Post 2017-18	6,490,000	2,707,000	945	100%
CP06-2048	Right of Way (ROW) Program/Contingency	Ongoing	2006	Post 2017-18	3,373,000	339,000	-	10%
CP11-2100	Sunrise Blvd Widening and Intersection Improvements, Keifer Blvd to State Rte. 16	Preliminary	2011	2017	12,000,000	1,231,000	22,461	10%
CP06-2028	Sunrise Blvd, Douglas Rd to Kiefer Blvd	Reimb/Credit	2006	Post 2017-18	16,334,786	15,733,081	15,733,081	92%
PM15-7158	FY 14-15 Transportation Master Plan and Development Program	Planning	2015	2015	172,553	50,000	6,790	29%
					\$ 185,942,150	\$ 38,217,045	\$ 23,703,902	
Total Sunrise Douglas - Roadway								
					\$ 185,942,150	\$ 38,217,045	\$ 23,703,902	
Sunrise Douglas - Transit								
	Acquisition of 20 transit shuttles	Future	2004	Post 2017-18	1,100,000	1,100,000	-	100%
Sunrise Douglas - Admin								
	Administrative Duties associated with the Sunrise Douglas Fee Program	Admin	2004	Post 2017-18	n/a	1,128,537	1,128,537	100%
Traffic Mitigation - Impact Fee (Fund 2250)								
CP06-2021	Air Park Drive - Femoyer Road	Construction	2006	2013	1,112,000	1,104,000	1,319,896	99%
	Americanos Blvd Phase III, International Dr to Douglas Rd	Future	Post 2017-18	Post 2017-18	7,204,000	-	-	100%
CP13-2122	Aramon Dr/Studarus Dr & Coloma Rd Traffic Signal	Construction	2014	2015	572,000	40,000	39,240	7%
CP12-2108	Bicycle Traffic Signal Detection Project	Construction	2011	2013	237,000	237,000	218,088	100%
	Centennial Drive, International Drive to Grant Line Road	Future	Post 2017-18	Post 2017-18	7,770,000	-	-	100%
CP09-2078	Douglas Road Bike and Pedestrian Safety Improvement	Construction	2009	2013	231,000	144,000	143,498	62%
CP07-2032	Douglas Road, Americanos Blvd to Grant Line Rd	Preliminary	2007	Post 2017-18	6,488,000	-	-	29%
CP13-2111	Douglas Road - Sunrise to Wst City Boundary	Preliminary	2013	Post 2017-18	13,000,000	50,000	68,394	1%
CP13-2124	Douglas Road and Grant Line Road Traffic Signal	Preliminary	2014	2017	1,121,000	55,000	31,330	5%
CP11-2093	Easton Valley Parkway (6th Ave), Sunrise Blvd to City Limits	Future	2015	2017-18	9,758,000	9,758,000	-	100%
CP07-2033	Folsom Boulevard Enhancements Phase II	Construction	2007	2013	14,449,000	1,025,000	680,435	7%
CP09-2069	International Drive, Sunrise Blvd to Rancho Cordova Pkwy Loop	Preliminary	2009	Post 2017-18	57,688,000	1,000	-	100%
CP14-2141	International Drive & Femoyer Rd Traffic Signal	Preliminary	2014	Post 2017-18	50,000	50,000	76,689	100%

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
Traffic Mitigation - Impact Fee (Fund 2250) - Continued								
CP07-2036	Kiefer Blvd, Sunrise Blvd to Jaeger Road	Reimb/Credit	2007	Post 2017-18	7,510,626	2,489,494	2,489,494	86%
CP13-2128	Mather Field Rd - Pedestrian Safety Impr	Preliminary	2013	2014	310,000	110,000	66,972	35%
CP10-2084	Mather Field Rd - Pedestrian, ADA & Safety Improvements	Preliminary	2010	2015	877,000	183,000	43,968	21%
CP06-2027	North Mather Blvd, Mather Blvd Connection to Villages of Zinfandel	Construction	2006	2013	508,000	383,000	336,657	75%
PM08-7071	PW General Engineering - Consultants	Planning	2008	Post 2017-18	686,500	686,500	427,313	100%
CP05-2003	Rancho Cordova Parkway Interchange	Preliminary	2005	Post 2017-18	101,720,000	5,545,000	2,907,837	5%
CP06-2050	Rancho Cordova Parkway South, Kiefer Blvd to Grant Line Rd	Future	Post 2017-18	Post 2017-18	2,971,000	-	-	100%
CP09-2070	Rancho Cordova Parkway, Douglas Rd to White Rock Rd	Preliminary	2006	Post 2017-18	19,875,000	3,000	1,280	100%
CP13-2123	Rio Del Oro Parkway, Sunrise Blvd to White Rock Rd	Future	2009	Post 2017-18	12,795,000	-	-	100%
CP11-2100	Signal Interconnect on Coloma Road	Construction	2014	2015	981,000	45,000	39,311	5%
CP13-2116	Sunrise Blvd Widening and Intersection Improvements, Keifer Blvd to State Rte. 16	Preliminary	2011	2017	12,000,000	47,000	42,175	1%
CP15-2146	Traffic Management Center	Preliminary	2014	2017	4,152,000	142,000	33,545	3%
CP07-2055	Villagio, Douglas Rd to White Rock Rd	Future	Post 2017-18	Post 2017-18	2,616,000	-	-	100%
CP14-2132	White Rock Road and Gold Valley Dr. Signal and Intersection Improvements	Preliminary	2014	2016	375,000	-	266	0%
CP12-2115	White Rock Road Improvements Phase I, Sunrise to Rancho Cordova Pkwy	Construction	2007	2015	10,156,000	4,225,000	1,335,804	42%
PM14-7146	White Rock Road Improvements Phase II, International Drive to City Limits	Future	2016	Post 2017-18	8,210,000	250,000	-	3%
PM14-7149	Zinfandel Complex Phase I Feasibility Study	Preliminary	2014	2015	150,000	150,000	39,852	100%
PM14-7152	Zinfandel Dr. and Folsom Blvd. Intersection Improvements	Construction	2012	2013	343,000	183,000	185,433	53%
PM15-7155	PW Project Impact Fee Tracking	Planning	2014	Post 2017-18	1,573,184	475,000	93,066	30%
PM15-7158	FY 13-14 Transportation Master Plan and Development Program	Planning	2014	2014	110,000	40,000	58,264	36%
	FY 13-14 Project Development	Planning	2014	2014	60,200	30,000	17,403	50%
	FY 14-15 Project Development	Planning	2014	2015	103,003	43,003	38,685	42%
	FY 14-15 Transportation Master Plan and Development Program	Planning	2015	2015	172,553	67,970	64,942	39%
					\$ 307,489,310	\$ 27,420,994	\$ 10,799,741	
Traffic Mitigation - Impact Fee								
CP09-2067	Administrative Duties associated with Traffic Mitigation Fee Program (including updates)	Admin	2004	Post 2017-18	n/a	715,552	715,552	100%
	Villages of Zinfandel Traffic Signals	Future	2009	2016	1,766,000	16,000	2,244	1%
					\$ 1,766,000	\$ 731,552	\$ 717,796	
Total Traffic Mitigation - Admin								
Villages of Zinfandel (VOZ) - Roadway								
CP06-2021	Air Park Drive - Femoyer Road	Construction	2006	2014	1,112,000	8,000	8,000	1%
CP06-2027	North Mather Blvd, Mather Blvd Connection to Villages of Zinfandel	Construction	2006	2013	508,000	30,000	30,033	6%
CP06-2043	Right of Way (ROW) Program/Contingency	Ongoing	2006	Post 2017-18	3,373,000	170,000	-	5%
					\$ 4,993,000	\$ 208,000	\$ 38,033	
Total Villages of Zinfandel - Roadway								
Villages of Zinfandel (VOZ) - Program Admin								
	Admin. Duties associated with the (VOZ) Fee Program (including updates)	Admin	2005	Post 2017-18	n/a	7,196	7,196	100%