

# City of Rancho Cordova

## Development Impact Fee Report

Fiscal Year Ending  
June 30, 2016

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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](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 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 30-32. 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 2015/16 - 2019/20 Capital Improvement Plan (CIP) identifies all funding sources and amounts for individual projects through 2019/20. 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:

- CP06-2024 - Douglas Road (Rancho Cordova Parkway to Borderlands Drive)
- CP07-2055 - White Rock Road Improvement, Phase I
- CP10-2084 - Mather Field Road - Pedestrian, ADA and Safety Improvements
- CP14-2150 - Mather Veteran's Village
- CP14-2141 - International Drive and Femoyer Road Traffic Signal
- CP15-2164 - Anatolia Transit Signs
- CP16-2181 - Douglas Blvd Sewer Lift Station

## 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.

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 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.

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.

### 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, 2016					
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	3,048.59	2,382.05	0.76	0.46	0.19
Library	624.42	488.30	n/a	n/a	n/a
<b>Total Fees</b>	<b>\$3,673.01</b>	<b>\$2,870.35</b>	<b>\$0.76</b>	<b>\$0.46</b>	<b>\$0.19</b>

DEVELOPMENT IMPACT FEES				
at June 30, 2016				
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	79.63	23.28	0.02	0.03
Interim Sewer	928.53	696.40	0.19	0.09
Park*	9,082.38	7,154.03	n/a	n/a
Supp. Offsite Water	1,346.62	1,010.25	0.42	0.49
Traffic Mitigation	13,841.63	9,111.30	12.16	15.20
Transit Shuttle	75.97	189.90	0.25	0.42
Program Admin	610.21	413.67	0.48	0.61
<b>Total Fees</b>	<b>\$25,964.97</b>	<b>\$18,598.83</b>	<b>\$13.52</b>	<b>\$16.84</b>

\* 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, 2016							
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	\$9,488.71	\$6,334.86	\$6,334.86	\$6,177.02	\$8.91	\$8.64	\$4.50
Area 2 - New Development	\$15,676.18	\$13,794.53	\$13,794.53	\$10,973.12	\$11.49	\$8.83	\$4.50

DEVELOPMENT IMPACT FEES							
at June 30, 2016							
Fee Category	Residential			Non-Residential			
	Single Family Low Density Per Unit	Cluster Low Density Per Unit	Medium Density Per Unit	Office Per Sq. Ft	Commercial Per Sq. Ft	Industrial Per Sq. Ft	
Villages of Zinfandel (VOZ) Impact Fees:							
Traffic Mitigation	288.88	256.77	224.68	0.36	0.43	0.37	
Program Admin	8.66	7.70	6.74	0.01	0.01	0.01	
Total Fees	\$297.54	\$264.47	\$231.42	\$0.37	\$0.44	\$0.38	

DEVELOPMENT IMPACT FEES							
at June 30, 2016							
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					

### Statement of Revenues, Expenditures and Changes in Fund Balance For Year Ending June 30, 2016

Description	Community Facilities Fee Program		Sunrise Douglas
	Community Facilities <sup>(1)</sup>	Library <sup>(2)</sup>	Fee Program Update
<b>REVENUES</b>			
Fees	1,257,874	274,631	18,295
Interest	547	14,799	718
Other Revenues	-	-	-
Total Revenues	<u>\$ 1,258,421</u>	<u>\$ 289,430</u>	<u>\$ 19,013</u>
<b>EXPENDITURES</b>			
Expenditures	47,170	10,299	-
Transfer Out	979,776	-	-
Total Expenditures	<u>\$ 1,026,946</u>	<u>\$ 10,299</u>	<u>\$ -</u>
REVENUE OVER/(UNDER) EXPENDITURES	\$ 231,475	\$ 279,131	\$ 19,013
Fund Balance, Beginning of Year	(89,622)	3,073,952	\$ 147,566
Fund Balance, End of Year	\$ 141,852	\$ 3,353,083	\$ 166,579

#### 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, 2016

Description	Sunrise Douglas Fee Program			
	Interim Sewer	Park	Suppl Offsite Water	Roadway
<b>REVENUES</b>				
Fees	231,292	2,108,928	503,807	2,480,252
Interest	2,007	31,754	71	76,895
Other Revenues	-	-	-	500,000
Total Revenues	<u>\$ 233,299</u>	<u>\$ 2,140,682</u>	<u>\$ 503,879</u>	<u>\$ 3,057,146</u>
<b>EXPENDITURES</b>				
Expenditures	308,511	908,280	504,325	240,588
Transfer Out	-	-	-	-
Total Expenditures	<u>\$ 308,511</u>	<u>\$ 908,280</u>	<u>\$ 504,325</u>	<u>\$ 240,588</u>
REVENUE OVER/(UNDER) EXPENDITURES	\$ (75,212)	\$ 1,232,402	\$ (447)	\$ 2,816,558
Fund Balance, Beginning of Year	\$ 461,099	\$ 5,913,873	46,157	\$ 14,975,740
Fund Balance, End of Year	\$ 385,887	\$ 7,146,275	\$ 45,710	\$ 17,792,298

Notes:

### Statement of Revenues, Expenditures and Changes in Fund Balance For Year Ending June 30, 2016

Description	Sunrise Douglas Fee Program		Traffic Mitigation Impact Fee <sup>(3)</sup>
	Transit	Program Admin	
<b>REVENUES</b>			
Fees	17,453	140,193	2,788,012
Interest	2,008	3,834	84,824
Other Revenues	-	-	7,700
Total Revenues	\$ 19,462	\$ 144,028	\$ 2,880,535
<b>EXPENDITURES</b>			
Expenditures	43,134	96,511	2,530,573
Transfer Out	-	-	-
Total Expenditures	\$ 43,134	\$ 96,511	\$ 2,530,573
REVENUE OVER/(UNDER) EXPENDITURES	\$ (23,673)	\$ 47,517	\$ 349,962
Fund Balance, Beginning of Year	\$ 468,280	\$ 819,516	18,223,497
Fund Balance, End of Year	\$ 444,608	\$ 867,033	\$ 18,573,459

#### 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 Year Ending June 30, 2016

Description	Village of Zinfandel Fee Program		Very Low Income Housing
	Roadway	Program Admin	
<b>REVENUES</b>			
Fees	8,462	-	12,585
Interest	1,621	34	8,551
Other Revenues	-	-	108,323
Total Revenues	<u>\$ 10,082</u>	<u>\$ 34</u>	<u>\$ 129,459</u>
<b>EXPENDITURES</b>			
Expenditures	-	-	244,059
Transfer Out	-	-	-
Total Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 244,059</u>
REVENUE OVER/(UNDER) EXPENDITURES	\$ 10,082	\$ 34	\$ (114,600)
Fund Balance, Beginning of Year	\$ 355,286	\$ 7,571	\$ (1,570,683)
Fund Balance, End of Year	\$ 365,368	\$ 7,605	\$ (1,685,284)

Notes:

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

Description	2011-12	2012-13	Fiscal Year 2013-14	2014-15	2015-16
<b>REVENUES</b>					
Fees	-	257,416	724,056	669,537	1,257,874
Interest	-	226	8,365	(29)	547
Other Revenues	-	1,304,995	1,050	-	-
<b>Total Revenues</b>	<u>-</u>	<u>1,562,636</u>	<u>733,471</u>	<u>669,508</u>	<u>1,258,421</u>
<b>EXPENDITURES</b>					
Expenditures	-	8,587	1,027,081	24,869	47,170
Transfer Out	-	11,601	1,006,659	976,441	979,776
<b>Total Expenditures</b>	<u>-</u>	<u>20,188</u>	<u>2,033,740</u>	<u>1,001,310</u>	<u>1,026,946</u>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	-	1,542,448	(1,300,269)	(331,802)	231,475
Fund Balance, Beginning of Year	-	-	1,542,448	242,180	(89,622)
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ 1,542,448</u>	<u>\$ 242,180</u>	<u>\$ (89,622)</u>	<u>\$ 141,852</u>

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

Available Revenue	2011-12	2012-13	2013-14	2014-15	2015-16
Current Year	-	1,542,448	242,180	-	141,852
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>	<u>\$ 1,542,448</u>	<u>\$ 242,180</u>	<u>\$ -</u>	<u>\$ 141,852</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	2011-12	2012-13	Fiscal Year 2013-14	2014-15	2015-16
<b>REVENUES</b>					
Fees	9,844	51,403	143,529	125,215	274,631
Interest	4,791	3,733	19,228	9,903	14,799
Other Revenues	-	2,130,718	-	-	-
<b>Total Revenues</b>	<u>14,635</u>	<u>2,185,853</u>	<u>162,757</u>	<u>135,118</u>	<u>289,430</u>
<b>EXPENDITURES</b>					
Expenditures	-	848	519	4,696	10,299
Transfer Out	-	1,107	5,382	-	-
<b>Total Expenditures</b>	<u>-</u>	<u>1,955</u>	<u>5,901</u>	<u>4,696</u>	<u>10,299</u>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	14,635	2,183,898	156,855	130,422	279,131
Fund Balance, Beginning of Year	588,141	602,776	2,786,674	2,943,529	3,073,952
Fund Balance, End of Year	<u>\$ 602,776</u>	<u>\$ 2,786,674</u>	<u>\$ 2,943,529</u>	<u>\$ 3,073,952</u>	<u>\$ 3,353,083</u>

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

Available Revenue	2011-12	2012-13	2013-14	2014-15	2015-16
Current Year	14,635	2,185,853	162,757	135,118	289,430
Prior Year (2-yr Old Funds)	12,998	14,635	2,185,853	162,757	135,118
Prior Year (3-yr Old Funds)	39,813	12,998	14,635	2,185,853	162,757
Prior Year (4-yr Old Funds)	111,010	39,813	12,998	14,635	2,185,853
Prior Year (5-yr Old Funds)	68,788 <sup>(1)</sup>	111,010 <sup>(1)</sup>	39,813 <sup>(1)</sup>	12,998 <sup>(1)</sup>	14,635 <sup>(1)</sup>
Greater than Five Prior Fiscal Years	355,532 <sup>(1)</sup>	422,365 <sup>(1)</sup>	527,473 <sup>(1)</sup>	562,591 <sup>(1)</sup>	565,290 <sup>(1)</sup>
<b>Total Revenues</b>	<u>\$ 602,776</u>	<u>\$ 2,786,674</u>	<u>\$ 2,943,529</u>	<u>\$ 3,073,952</u>	<u>\$ 3,353,083</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 <sup>(1)</sup>

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

Description	2011-12	2012-13	Fiscal Year 2013-14	2014-15	2015-16
<b>REVENUES</b>					
Fees	12,014	18,021	12,913	12,095	18,295
Interest	775	699	866	459	718
Other Revenues	-	-	-	-	-
<b>Total Revenues</b>	<u>12,789</u>	<u>18,720</u>	<u>13,779</u>	<u>12,554</u>	<u>19,013</u>
<b>EXPENDITURES</b>					
Expenditures	-	-	-	-	-
Transfer Out	-	-	-	-	-
<b>Total Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	12,789	18,720	13,779	12,554	19,013
Fund Balance, Beginning of Year	89,723	102,512	121,232	135,011	147,566
Fund Balance, End of Year	<u>\$ 102,512</u>	<u>\$ 121,232</u>	<u>\$ 135,011</u>	<u>\$ 147,566</u>	<u>\$ 166,579</u>

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

Available Revenue	2011-12	2012-13	2013-14	2014-15	2015-16
Current Year	12,789	18,720	13,779	12,554	19,013
Prior Year (2-yr Old Funds)	11,916	12,789	18,720	13,779	12,554
Prior Year (3-yr Old Funds)	13,603	11,916	12,789	18,720	13,779
Prior Year (4-yr Old Funds)	10,215	13,603	11,916	12,789	18,720
Prior Year (5-yr Old Funds)	13,504 <sup>(1)</sup>	10,215 <sup>(1)</sup>	13,603 <sup>(1)</sup>	11,916 <sup>(1)</sup>	12,789 <sup>(1)</sup>
Greater than Five Prior Fiscal Years	40,485 <sup>(1)</sup>	53,989 <sup>(1)</sup>	64,204 <sup>(1)</sup>	77,807 <sup>(1)</sup>	89,723 <sup>(1)</sup>
<b>Total Revenues</b>	<u>\$ 102,512</u>	<u>\$ 121,232</u>	<u>\$ 135,011</u>	<u>\$ 147,566</u>	<u>\$ 166,579</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 therefor must be retained for future costs.

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

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

Description	2011-12	2012-13	Fiscal Year 2013-14	2014-15	2015-16
<b>REVENUES</b>					
Fees	136,627	109,746	154,901	118,144	231,292
Interest	1,437	96,860	2,525	1,425	2,007
Other Revenues	-	1,813	-	-	-
<b>Total Revenues</b>	<u>138,064</u>	<u>208,420</u>	<u>157,426</u>	<u>119,569</u>	<u>233,299</u>
<b>EXPENDITURES</b>					
Expenditures	20,754	96,860	111,562	51,883	308,511
Transfer Out	-	-	-	-	-
<b>Total Expenditures</b>	<u>20,754</u>	<u>96,860</u>	<u>111,562</u>	<u>51,883</u>	<u>308,511</u>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	117,310	111,560	45,864	67,686	(75,212)
Fund Balance, Beginning of Year	118,680	235,990	347,550	393,413	461,099
Fund Balance, End of Year	<u>\$ 235,990</u>	<u>\$ 347,550</u>	<u>\$ 393,413</u>	<u>\$ 461,099</u>	<u>\$ 385,887</u>

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

Available Revenue	2011-12	2012-13	2013-14	2014-15	2015-16
Current Year	138,064	208,420	157,426	119,569	233,299
Prior Year (2-yr Old Funds)	97,926	138,064	208,420	157,426	119,569
Prior Year (3-yr Old Funds)	-	1,066	27,568	184,105	33,019
Prior Year (4-yr Old Funds)	-	-	-	-	-
Prior Year (5-yr Old Funds)	-	-	-	-	-
Greater than Five Prior Fiscal Years	-	-	-	-	-
<b>Total Revenues</b>	<u>\$ 235,990</u>	<u>\$ 347,550</u>	<u>\$ 393,413</u>	<u>\$ 461,099</u>	<u>\$ 385,887</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	2011-12	2012-13	Fiscal Year 2013-14	2014-15	2015-16
<b>REVENUES</b>					
Fees	933,483	1,184,660	1,065,035	330,007	2,108,928
Interest	54,724	49,011	51,542	22,282	31,754
Other Revenues	-	-	-	-	-
<b>Total Revenues</b>	<b>988,207</b>	<b>1,233,671</b>	<b>1,116,577</b>	<b>352,289</b>	<b>2,140,682</b>
<b>EXPENDITURES</b>					
Expenditures	131,171	92,082	1,970,981	1,940,397	908,280
Transfer Out	-	-	-	-	-
<b>Total Expenditures</b>	<b>131,171</b>	<b>92,082</b>	<b>1,970,981</b>	<b>1,940,397</b>	<b>908,280</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>857,036</b>	<b>1,141,589</b>	<b>(854,404)</b>	<b>(1,588,109)</b>	<b>1,232,402</b>
Fund Balance, Beginning of Year	6,357,761	7,214,797	8,356,386	7,501,981	5,913,873
<b>Fund Balance, End of Year</b>	<b>\$ 7,214,797</b>	<b>\$ 8,356,386</b>	<b>\$ 7,501,981</b>	<b>\$ 5,913,873</b>	<b>\$ 7,146,275</b>

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

Available Revenue	2011-12	2012-13	2013-14	2014-15	2015-16
Current Year	988,207	1,233,671	1,116,577	352,289	2,140,682
Prior Year (2-yr Old Funds)	850,253	988,207	1,233,671	1,116,577	352,289
Prior Year (3-yr Old Funds)	899,893	850,253	988,207	1,233,671	1,116,577
Prior Year (4-yr Old Funds)	430,900	899,893	850,253	988,207	1,233,671
Prior Year (5-yr Old Funds)	1,934,329 <sup>(1)</sup>	430,900 <sup>(1)</sup>	899,893 <sup>(1)</sup>	850,253 <sup>(1)</sup>	988,207 <sup>(1)</sup>
Greater than Five Prior Fiscal Years	2,111,215 <sup>(1)</sup>	3,953,462 <sup>(1)</sup>	2,413,381 <sup>(1)</sup>	1,372,877 <sup>(1)</sup>	1,314,849 <sup>(1)</sup>
<b>Total Revenues</b>	<b>\$ 7,214,797</b>	<b>\$ 8,356,386</b>	<b>\$ 7,501,981</b>	<b>\$ 5,913,873</b>	<b>\$ 7,146,275</b>

(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 <sup>(1)</sup>

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

Description	2011-12	2012-13	Fiscal Year 2013-14	2014-15	2015-16
<b>REVENUES</b>					
Fees	189,365	279,838	589,856	119,292	503,807
Interest	609	1,045	1,942	124	71
Other Revenues	-	-	-	-	-
<b>Total Revenues</b>	<u>189,974</u>	<u>280,883</u>	<u>591,798</u>	<u>119,416</u>	<u>503,879</u>
<b>EXPENDITURES</b>					
Expenditures	131,548	135,638	539,786	378,106	504,325
Transfer Out	-	-	-	-	-
<b>Total Expenditures</b>	<u>131,548</u>	<u>135,638</u>	<u>539,786</u>	<u>378,106</u>	<u>504,325</u>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	58,426	145,245	52,012	(258,690)	(447)
Fund Balance, Beginning of Year	49,163	107,589	252,834	304,846	46,157
Fund Balance, End of Year	<u>\$ 107,589</u>	<u>\$ 252,834</u>	<u>\$ 304,846</u>	<u>\$ 46,157</u>	<u>\$ 45,710</u>

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

Available Revenue	2011-12	2012-13	2013-14	2014-15	2015-16
Current Year	107,589	252,834	304,846	46,157	45,710
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>\$ 107,589</u>	<u>\$ 252,834</u>	<u>\$ 304,846</u>	<u>\$ 46,157</u>	<u>\$ 45,710</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	2011-12	2012-13	Fiscal Year 2013-14	2014-15	2015-16
<b>REVENUES</b>					
Fees	2,004,310	3,116,386	2,514,167	1,732,406	2,480,252
Interest	90,206	92,598	96,441	49,246	76,895
Other Revenues	2,509,190	-	-	-	500,000
<b>Total Revenues</b>	<u>4,603,706</u>	<u>3,208,984</u>	<u>2,610,609</u>	<u>1,781,651</u>	<u>3,057,146</u>
<b>EXPENDITURES</b>					
Expenditures	6,626	10,000	1,984,196	1,351,341	240,588
Transfer Out	799,307	2,983,792	90,084	-	-
<b>Total Expenditures</b>	<u>805,933</u>	<u>2,993,792</u>	<u>2,074,280</u>	<u>1,351,341</u>	<u>240,588</u>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	3,797,773	215,192	536,329	430,311	2,816,558
Fund Balance, Beginning of Year	9,996,135	13,793,908	14,009,100	14,545,429	14,975,740
Fund Balance, End of Year	<u>\$ 13,793,908</u>	<u>\$ 14,009,100</u>	<u>\$ 14,545,429</u>	<u>\$ 14,975,740</u>	<u>\$ 17,792,298</u>

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

Available Revenue	2011-12	2012-13	2013-14	2014-15	2015-16
Current Year	4,603,706	3,208,984	2,610,609	1,781,651	3,057,146
Prior Year (2-yr Old Funds)	2,124,368	2,124,368	4,603,706	2,610,609	1,781,651
Prior Year (3-yr Old Funds)	2,529,532	2,529,532	2,124,368	4,603,706	2,610,609
Prior Year (4-yr Old Funds)	4,199,835	4,199,835	2,529,532	2,124,368	4,603,706
Prior Year (5-yr Old Funds)	336,467 <sup>(1)</sup>	1,946,381 <sup>(1)</sup>	2,677,214 <sup>(1)</sup>	2,529,532 <sup>(1)</sup>	2,124,368 <sup>(1)</sup>
Greater than Five Prior Fiscal Years	-	-	-	1,325,873	3,614,818 <sup>(1)</sup>
<b>Total Revenues</b>	<u>\$ 13,793,908</u>	<u>\$ 14,009,100</u>	<u>\$ 14,545,429</u>	<u>\$ 14,975,740</u>	<u>\$ 17,792,298</u>

(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 <sup>(1)</sup>

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

Description	2011-12	2012-13	Fiscal Year 2013-14	2014-15	2015-16
<b>REVENUES</b>					
Fees	11,459	17,190	12,317	11,538	17,453
Interest	3,316	2,733	2,997	1,520	2,008
Other Revenues	-	-	-	-	-
<b>Total Revenues</b>	<u>14,775</u>	<u>19,923</u>	<u>15,315</u>	<u>13,058</u>	<u>19,462</u>
<b>EXPENDITURES</b>					
Expenditures	-	-	-	-	43,134
Transfer Out	-	-	-	-	-
<b>Total Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>43,134</u>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	14,775	19,923	15,315	13,058	(23,673)
Fund Balance, Beginning of Year	405,210	419,985	439,908	455,222	468,280
<b>Fund Balance, End of Year</b>	<u>\$ 419,985</u>	<u>\$ 439,908</u>	<u>\$ 455,222</u>	<u>\$ 468,280</u>	<u>\$ 444,608</u>

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

Available Revenue	2011-12	2012-13	2013-14	2014-15	2015-16
Current Year	14,775	19,923	15,315	13,058	19,462
Prior Year (2-yr Old Funds)	16,685	16,685	14,775	15,315	13,058
Prior Year (3-yr Old Funds)	17,307	17,307	16,685	14,775	15,315
Prior Year (4-yr Old Funds)	22,552	22,552	17,307	16,685	14,775
Prior Year (5-yr Old Funds)	26,570 <sup>(1)</sup>	26,570 <sup>(1)</sup>	22,552 <sup>(1)</sup>	17,307 <sup>(1)</sup>	16,685 <sup>(1)</sup>
Greater than Five Prior Fiscal Years	322,096 <sup>(1)</sup>	336,871 <sup>(1)</sup>	368,589 <sup>(1)</sup>	391,141 <sup>(1)</sup>	365,313 <sup>(1)</sup>
<b>Total Revenues</b>	<u>\$ 419,985</u>	<u>\$ 439,908</u>	<u>\$ 455,222</u>	<u>\$ 468,280</u>	<u>\$ 444,608</u>

(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 <sup>(1)</sup>

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

Description	2011-12	2012-13	Fiscal Year 2013-14	2014-15	2015-16
<b>REVENUES</b>					
Fees	91,574	138,579	98,948	92,684	140,193
Interest	6,338	4,949	5,325	2,628	3,834
Other Revenues	-	-	-	-	-
<b>Total Revenues</b>	<u>97,912</u>	<u>143,529</u>	<u>104,273</u>	<u>95,312</u>	<u>144,028</u>
<b>EXPENDITURES</b>					
Expenditures	114,667	161,076	80,669	68,869	96,511
Transfer Out	-	-	-	-	-
<b>Total Expenditures</b>	<u>114,667</u>	<u>161,076</u>	<u>80,669</u>	<u>68,869</u>	<u>96,511</u>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	(16,755)	(17,548)	23,604	26,443	47,517
Fund Balance, Beginning of Year	803,772	787,017	769,469	793,073	819,516
Fund Balance, End of Year	<u>\$ 787,017</u>	<u>\$ 769,469</u>	<u>\$ 793,073</u>	<u>\$ 819,516</u>	<u>\$ 867,033</u>

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

Available Revenue	2011-12	2012-13	2013-14	2014-15	2015-16
Current Year	97,912	143,529	104,273	95,312	144,028
Prior Year (2-yr Old Funds)	96,822	96,822	97,912	104,273	95,312
Prior Year (3-yr Old Funds)	109,831	109,831	96,822	97,912	104,273
Prior Year (4-yr Old Funds)	101,935	101,935	109,831	96,822	97,912
Prior Year (5-yr Old Funds)	133,464 <sup>(1)</sup>	133,464 <sup>(1)</sup>	101,935 <sup>(1)</sup>	109,831 <sup>(1)</sup>	96,822 <sup>(1)</sup>
Greater than Five Prior Fiscal Years	247,053 <sup>(1)</sup>	183,889 <sup>(1)</sup>	282,300 <sup>(1)</sup>	315,366 <sup>(1)</sup>	328,687 <sup>(1)</sup>
<b>Total Revenues</b>	<u>\$ 787,017</u>	<u>\$ 769,469</u>	<u>\$ 793,073</u>	<u>\$ 819,516</u>	<u>\$ 867,033</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 <sup>(1)</sup>

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

Description	2011-12	2012-13	Fiscal Year 2013-14	2014-15	2015-16
<b>REVENUES</b>					
Fees	2,082,034	1,643,890	1,028,811	1,066,695	2,788,012
Interest	164,685	135,577	130,903	62,420	84,824
Other Revenues	1,151,109	-	15,000	15,000	7,700
<b>Total Revenues</b>	<u>3,397,828</u>	<u>1,779,467</u>	<u>1,174,715</u>	<u>1,144,114</u>	<u>2,880,535</u>
<b>EXPENDITURES</b>					
Expenditures	173,130	212,633	408,139	1,839,192	2,530,573
Transfer Out	1,765,730	3,055,968	1,086,341	12,500	-
<b>Total Expenditures</b>	<u>1,938,860</u>	<u>3,268,601</u>	<u>1,494,480</u>	<u>1,851,692</u>	<u>2,530,573</u>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	1,458,968	(1,489,133)	(319,765)	(707,578)	349,962
Fund Balance, Beginning of Year	19,281,005	20,739,973	19,250,840	18,931,074	18,223,497
Fund Balance, End of Year	<u>\$ 20,739,973</u>	<u>\$ 19,250,840</u>	<u>\$ 18,931,074</u>	<u>\$ 18,223,497</u>	<u>\$ 18,573,459</u>

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

Available Revenue	2011-12	2012-13	2013-14	2014-15	2015-16
Current Year	3,397,828	1,779,467	1,174,715	1,144,114	2,880,535
Prior Year (2-yr Old Funds)	1,705,134	1,705,134	3,397,828	1,174,715	1,144,114
Prior Year (3-yr Old Funds)	1,843,019	1,843,019	1,705,134	3,397,828	1,174,715
Prior Year (4-yr Old Funds)	2,741,220	2,741,220	1,843,019	1,705,134	3,397,828
Prior Year (5-yr Old Funds)	5,785,133 <sup>(1)</sup>	5,785,133 <sup>(1)</sup>	2,741,220 <sup>(1)</sup>	1,843,019 <sup>(1)</sup>	1,705,134 <sup>(1)</sup>
Greater than Five Prior Fiscal Years	5,267,639 <sup>(1)</sup>	5,396,866 <sup>(1)</sup>	8,069,159 <sup>(1)</sup>	8,958,687 <sup>(1)</sup>	8,271,133 <sup>(1)</sup>
<b>Total Revenues</b>	<u>\$ 20,739,973</u>	<u>\$ 19,250,840</u>	<u>\$ 18,931,074</u>	<u>\$ 18,223,497</u>	<u>\$ 18,573,459</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 <sup>(1)</sup>

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

Description	2011-12	2012-13	Fiscal Year 2013-14	2014-15	2015-16
<b>REVENUES</b>					
Fees	37,358	10,223	19,908	14,528	8,462
Interest	2,460	1,956	2,174	1,142	1,621
Other Revenues	-	-	3,085	-	-
<b>Total Revenues</b>	<u>39,818</u>	<u>12,179</u>	<u>25,168</u>	<u>15,670</u>	<u>10,082</u>
<b>EXPENDITURES</b>					
Expenditures	-	-	-	-	-
Transfer Out	8,076	760	-	-	-
<b>Total Expenditures</b>	<u>8,076</u>	<u>760</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	31,742	11,419	25,168	15,670	10,082
Fund Balance, Beginning of Year	271,287	303,029	314,448	339,616	355,286
<b>Fund Balance, End of Year</b>	<u>\$ 303,029</u>	<u>\$ 314,448</u>	<u>\$ 339,616</u>	<u>\$ 355,286</u>	<u>\$ 365,368</u>

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

Available Revenue	2011-12	2012-13	2013-14	2014-15	2015-16
Current Year	39,818	12,179	25,168	15,670	10,082
Prior Year (2-yr Old Funds)	9,625	9,625	39,818	25,168	15,670
Prior Year (3-yr Old Funds)	7,815	7,815	9,625	39,818	25,168
Prior Year (4-yr Old Funds)	6,514	6,514	7,815	9,625	39,818
Prior Year (5-yr Old Funds)	29,186 <sup>(1)</sup>	29,186 <sup>(1)</sup>	6,514 <sup>(1)</sup>	7,815 <sup>(1)</sup>	9,625 <sup>(1)</sup>
Greater than Five Prior Fiscal Years	210,071 <sup>(1)</sup>	249,129 <sup>(1)</sup>	250,676 <sup>(1)</sup>	257,190 <sup>(1)</sup>	265,005 <sup>(1)</sup>
<b>Total Revenues</b>	<u>\$ 303,029</u>	<u>\$ 314,448</u>	<u>\$ 339,616</u>	<u>\$ 355,286</u>	<u>\$ 365,368</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 <sup>(1)</sup>

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

Description	2011-12	2012-13	Fiscal Year 2013-14	2014-15	2015-16
<b>REVENUES</b>					
Fees	1,163	826	627	539	-
Interest	54	43	45	24	34
Other Revenues	-	-	-	-	-
<b>Total Revenues</b>	<b>1,217</b>	<b>869</b>	<b>672</b>	<b>563</b>	<b>34</b>
<b>EXPENDITURES</b>					
Expenditures	90	1,326	-	-	-
Transfer Out	-	-	-	-	-
<b>Total Expenditures</b>	<b>90</b>	<b>1,326</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>1,127</b>	<b>(457)</b>	<b>672</b>	<b>563</b>	<b>34</b>
Fund Balance, Beginning of Year	5,666	6,793	6,336	7,008	7,571
<b>Fund Balance, End of Year</b>	<b>\$ 6,793</b>	<b>\$ 6,336</b>	<b>\$ 7,008</b>	<b>\$ 7,571</b>	<b>\$ 7,605</b>

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

Available Revenue	2011-12	2012-13	2013-14	2014-15	2015-16
Current Year	192	1,217	869	563	34
Prior Year (2-yr Old Funds)	646	192	192	869	563
Prior Year (3-yr Old Funds)	276	646	646	192	869
Prior Year (4-yr Old Funds)	1,279	276	276	646	192
Prior Year (5-yr Old Funds)	437 <sup>(1)</sup>	1,279 <sup>(1)</sup>	1,279 <sup>(1)</sup>	276 <sup>(1)</sup>	646 <sup>(1)</sup>
Greater than Five Prior Fiscal Years	2,836 <sup>(1)</sup>	3,183 <sup>(1)</sup>	3,074 <sup>(1)</sup>	5,025 <sup>(1)</sup>	5,301 <sup>(1)</sup>
<b>Total Revenues</b>	<b>\$ 5,666</b>	<b>\$ 6,793</b>	<b>\$ 6,336</b>	<b>\$ 7,571</b>	<b>\$ 7,605</b>

(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 <sup>(1)</sup>

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

Description	2011-12	2012-13	Fiscal Year 2013-14	2014-15	2015-16
<b>REVENUES</b>					
Fees	104,688	24,694	42,156	27,972	12,585
Interest	1,413	207	-	100	8,551
Other Revenues	-	-	-	-	108,323
<b>Total Revenues</b>	<u>106,101</u>	<u>24,901</u>	<u>42,156</u>	<u>28,072</u>	<u>129,459</u>
<b>EXPENDITURES</b>					
Expenditures	35,308	219,428	581,332	962,183	244,059
Transfer Out	75,482	-	-	-	-
<b>Total Expenditures</b>	<u>110,790</u>	<u>219,428</u>	<u>581,332</u>	<u>962,183</u>	<u>244,059</u>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	(4,689)	(194,527)	(539,175)	(934,111)	(114,600)
Fund Balance, Beginning of Year	101,819	97,130	(97,397)	(636,572)	(1,570,683)
Fund Balance, End of Year	<u>\$ 97,130</u>	<u>\$ (97,397)</u>	<u>\$ (636,572)</u>	<u>\$ (1,570,683)</u>	<u>\$ (1,685,284)</u>

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

Available Revenue	2011-12	2012-13	2013-14	2014-15	2015-16
Current Year	97,130	-	-	-	-
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>\$ 97,130</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

## 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, 2016, the CFF - Community Facilities Fee gross repayment obligation, including interest, totaled \$2,852,947. During FY 2015-16 the CFF - Community Facilities Fee made payments totaling \$145,237, including bank fees.

Future payments on these COP's are as follows:

<b>Long Term Debt Obligation</b>			
at June 30, 2016			
For the Year Ending June 30	2005 Series A CFF - Community Facilities Obligation		
	Principal	Interest	Total
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	71,875	71,210	143,085
2022-2026	409,375	305,335	714,710
2027-2031	512,500	202,500	715,000
2032-2036	634,375	73,758	708,133
<b>Total Payments Due</b>	<b>1,887,500</b>	<b>965,447</b>	<b>2,852,947</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, 2016, the CFF - Community Facilities Fee gross repayment obligation, including interest, totaled \$15,798,681. During FY 2015-16 the CFF - Community Facilities Fee made payments totaling \$834,539, including bank fees.

Future payments on these COP's are as follows:

<b>Long Term Debt Obligation</b>			
at June 30, 2016			
<b>For the Year Ending June 30</b>	<b>2007 A &amp; B CFF - Community Facilities Obligation</b>		
	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
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	418,750	411,714	830,464
2022-2026	2,465,625	1,695,114	4,160,739
2027-2031	3,068,750	1,089,219	4,157,969
2032-2036	2,981,250	342,844	3,324,094
<b>Total Payments Due</b>	<b>10,400,000</b>	<b>5,398,681</b>	<b>15,798,681</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, 2019.

Developer impact fees deferred at June 30, 2016 are as follows:

<b>DEVELOPMENT IMPACT FEE DEFERRALS</b>			
at June 30, 2016			
Fee Program	Residential		Non-Residential
	Single Family	Multi-Family	All Types
Community Facility Fee - Library	-	-	-
Transportation Impact Fee	-	-	-
Villages of Zinfandel - Traffic Mitigation	-	-	-
<b>Total Fees Deferred</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 30-32, 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 2015/16 - 2019/20 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	Current Project(s)	Project Phase	Estimated Start Date	Completion Date	Estimated Project Cost	Budget to Date	Development Impact Fees	
							Funding to Date	Attrib. to New Dev
<b>Community Facility Fee - Community Facilities</b>								
Administrative Duties associated with Community Facilities Fee Program (inc. updates)								
	Animal Control Vehicles	Admin	2004	Post 2019-20	n/a	753,765	753,765	100%
	City Hall Cost	Future	Post 2019-20	Post 2019-20	106,000	-	-	63%
	Community Center	Future	Post 2019-20	Post 2019-20	54,856,000	-	-	63%
	Corporation Yard	Future	Post 2019-20	Post 2019-20	46,834,000	-	-	63%
	Debt Service Payment(s) - COPS 2005 A	Future	Post 2019-20	Post 2019-20	26,291,000	-	1,026,842	63%
	Debt Service Payment(s) - COPS 2007 A&B	Debt Service	2005	2035	6,808,976	5,342,225	2,636,329	63%
	Hansen Computer System	Debt Service	2005	2035	37,259,947	25,803,240	10,005,961	63%
	Museum	Future	Post 2019-20	Post 2019-20	1,310,000	-	-	63%
	Parking Structure	Future	Post 2019-20	Post 2019-20	19,993,000	-	-	63%
	Police Facilities	Future	Post 2019-20	Post 2019-20	16,571,000	-	-	63%
	Police Vehicles & Equipment	Future	Post 2019-20	Post 2019-20	56,085,000	-	-	63%
		Future	Post 2019-20	Post 2019-20	4,172,000	-	-	63%
	<b>Total Community Facility Fee - Community Facilities</b>					<b>\$ 270,286,923</b>	<b>\$ 31,899,230</b>	<b>\$ 14,422,897</b>
<b>Community Facility Fee - Library</b>								
	Administrative Duties	Admin	2004	Post 2019-20	n/a	22,851	22,851	100%
	Regional Library Facility	Future	Post 2019-20	Post 2019-20	43,858,000	-	-	79%
	<b>Total Community Facility Fee - Library</b>					<b>\$ 43,858,000</b>	<b>\$ 22,851</b>	<b>\$ 22,851</b>
<b>Sunrise Douglas - Fee Program Update</b>								
	Sunrise Douglas Fee Program Updates	Admin	2004	Post 2019-20	n/a	118,166	118,166	100%
<b>Sunrise Douglas - Interim Sewer</b>								
	Chrysanthy Blvd Lift Station	Future	Post 2019-20	Post 2019-20	1,466,569	-	-	16%
	Chrysanthy Blvd Trunk Sewer	Future	Post 2019-20	Post 2019-20	1,506,556	-	-	28%
CP16-2181	Douglas Blvd Lift Station	Construction	2016	2017	1,188,000	115,000	575	100%
	Folsom South Canal Crossing: Sewer Costs	Future	Post 2019-20	Post 2019-20	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 2019-20	Post 2019-20	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	1,216,468	100%
	Sewer Studies	Future	Post 2019-20	Post 2019-20	30,000	-	-	100%
	<b>Total Sunrise Douglas - Interim Sewer</b>					<b>\$ 15,398,081</b>	<b>\$ 3,973,773</b>	<b>\$ 2,645,083</b>
<b>Sunrise Douglas - Park</b>								
PM11-7114	Administrative Duties associated with Sunrise Douglas Park Fee Program	Admin	2005	Post 2019-20	n/a	731,185	731,185	100%
	Anatolia Bike Trail	Reimb/Credit	2004	2007	1,300,542	930,146	555,222	100%
	Anatolia Park A - Community Park	Design	2015	2017	6,500,000	6,500,000	118,419	100%
	Developer Fee Credits	Reimb/Credit	2005	Post 2019-20	n/a	2,031,985	2,031,985	100%
	Sunridge Park	Preliminary	2004	2007	7,411,814	7,411,814	3,019,307	100%
	<b>Total Sunrise Douglas - Park</b>					<b>\$ 15,212,356</b>	<b>\$ 17,605,130</b>	<b>\$ 6,456,118</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	4,135,369	24%
	Folsom South Canal Crossing: Water Costs	Future	Post 2019-20	Post 2019-20	1,566,583	-	-	18%
	North Douglas Tank Site Land	Reimb/Credit	2003	2007	1,386,000	969,000	250,516	100%
	Vineyard Wells 4-7	Future	Post 2019-20	Post 2019-20	3,520,000	-	-	10%
	<b>Total Sunrise Douglas - Suppl Offsite Water</b>					<b>\$ 36,244,020</b>	<b>\$ 7,984,347</b>	<b>\$ 4,385,885</b>

# City of Rancho Cordova Development Fee Program Identification - Active & Future Projects

Project Number	Current Project(s)	Project Phase	Estimated Start Date	Completion Date	Estimated Project Cost	Budget to Date	Development Impact Fees	
							Funding to Date	Attrib. to New Dev
<b>Sunrise Douglas - Roadway (Fund 2246)</b>								
CP08-2063	Americanos Blvd, Douglas Rd to Chrysanthy Blvd	Preliminary	2008	Post 2019-20	2,969,000	2,969,000	317,765	100%
	Americanos Blvd Phase II, Chrysanthy Blvd to Kiefer Blvd	Future	Post 2019-20	Post 2019-20	3,276,000	-	-	100%
CP06-2022	Chrysanthy Blvd, Sunrise Blvd to Rancho Cordova Pkwy	Construction	2006	2017	3,690,000	3,334,000	1,485,321	90%
	Chrysanthy Blvd Phase II, Rancho Cordova Pkwy to Borderlands Dr	Future	Post 2019-20	Post 2019-20	10,091,000	-	-	100%
CP06-2024	Douglas Road Phase I, Rancho Cordova Pkwy to Borderlands Dr	Reimb./Credit	2006	2015	2,146,000	2,146,000	1,529,489	100%
CP13-2124	Douglas Road & Grantline Rd Traffic Signal	Preliminary	2013	2017	1,121,000	363,000	265,910	32%
CP07-2032	Douglas Road, Americanos Blvd to Grant Line Rd	Preliminary	2007	Post 2019-20	4,596,000	4,596,000	2,562	71%
CP10-2083	Douglas Road, Rancho Cordova Pkwy to Americanos Blvd	Preliminary	2010	2017	2,600,000	2,600,000	629	100%
CP09-2074	Kiefer Blvd Phase II, Sunrise Blvd to Grant Line Rd	Preliminary	2009	Post 2019-20	8,931,000	10,000	78	0%
CP07-2036	Kiefer Blvd, Sunrise Blvd to Jaeger Road	Reimb./Credit	2007	Post 2019-20	7,510,626	3,999,964	3,999,964	86%
PM14-7146	PW Project Impact Fee Tracking	Planning	2014	Post 2019-20	377,591	2,006	2,006	1%
CP07-2035	Rancho Cordova Parkway, Douglas Rd to Kiefer Blvd	Reimb./Credit	2007	Post 2019-20	7,380,000	6,809,000	945	92%
CP06-2048	Right of Way (ROW) Program/Contingency	Ongoing	2006	Post 2019-20	1,875,000	314,000	-	17%
CP11-2100	Sunrise Blvd Widening and Intersection Improvements, Keifer Blvd to State Rte. 16	Preliminary	2011	2017	12,000,000	1,231,000	47,007	10%
CP06-2028	Sunrise Blvd, Douglas Rd to Kiefer Blvd	Reimb./Credit	2006	Post 2019-20	16,334,786	15,887,765	15,887,765	92%
PM16-7199	FY 15-16 Project Development	Planning	2015	2016	166,000	40,000	6,304	24%
PM16-7202	FY 15-16 Transportation Master Plan Development	Planning	2015	2016	150,000	30,000	14,213	20%
PM16-7213	PW Project Impact Fee Tracking	Planning	2015	2016	1,472,802	200,000	1,272	14%
<b>Total Sunrise Douglas - Roadway</b>					<b>\$ 83,821,003</b>	<b>\$ 41,292,735</b>	<b>\$ 23,561,231</b>	
<b>Sunrise Douglas - Transit</b>								
CP15-2164	Acquisition of 20 transit shuttles	Future	2004	Post 2019-20	1,100,000	1,100,000	-	100%
	Anatolia Transit Signs	Construction	2015	2016	50,000	50,000	43,134	100%
<b>Total Sunrise Douglas - Transit</b>					<b>\$ 1,150,000</b>	<b>\$ 1,150,000</b>	<b>\$ 43,134</b>	
<b>Sunrise Douglas - Admin</b>								
	Administrative Duties associated with the Sunrise Douglas Fee Program	Admin	2004	Post 2019-20	n/a	1,225,049	1,225,049	100%
<b>Traffic Mitigation - Impact Fee (Fund 2250)</b>								
CP13-2122	Americanos Blvd Phase III, International Dr to Douglas Rd	Future	Post 2019-20	Post 2019-20	8,849,000	-	-	100%
	Aramon Dr/Studarus Dr & Coloma Rd Traffic Signal	Construction	2014	2015	572,000	40,000	39,182	7%
	Centennial Drive, International Drive to Grant Line Road	Future	Post 2019-20	Post 2019-20	9,904,000	-	-	100%
CP07-2032	Douglas Road, Americanos Blvd to Grant Line Rd	Preliminary	2007	Post 2019-20	6,488,000	1,854,000	-	29%
CP13-2111	Douglas Road - Sunrise to West City Boundary	Preliminary	2013	Post 2019-20	13,012,000	62,000	75,614	0%
CP13-2124	Douglas Road and Grant Line Road Traffic Signal	Preliminary	2013	2017	1,121,000	55,000	69,160	5%
CP11-2093	Easton Valley Parkway (6th Ave), Sunrise Blvd to City Limits	Future	2015	Post 2019-20	9,758,000	9,758,000	-	100%
CP09-2069	International Drive, Sunrise Blvd to Rancho Cordova Pkwy Loop	Preliminary	2009	Post 2019-20	45,000,000	45,000,000	-	100%
CP14-2141	International Drive & Femoyer Rd Traffic Signal	Construction	2014	2015	650,000	232,000	181,423	36%
CP09-2074	Kiefer Blvd Phase II, Sunrise Blvd to Grant Line Rd	Preliminary	2009	Post 2019-20	8,931,000	8,921,000	-	100%
CP07-2036	Kiefer Blvd, Sunrise Blvd to Jaeger Road	Reimb./Credit	2007	Post 2019-20	7,510,626	2,490,760	2,490,760	86%
CP10-2084	Mather Field Rd - Pedestrian, ADA & Safety Improvements	Construction	2010	2016	2,796,000	109,000	86,139	4%
CP15-2161	Pedestrian Promenade Construction	Preliminary	2015	2020	8,500,000	850,000	12,974	10%
CP07-2035	Rancho Cordova Parkway, Douglas Rd to Kiefer Blvd	Reimb./Credit	2007	Post 2019-20	7,380,000	571,000	-	8%
CP05-2003	Rancho Cordova Parkway Interchange	Preliminary	2005	Post 2019-20	100,000,000	7,582,000	4,256,543	8%
CP06-2050	Rancho Cordova Parkway South, Kiefer Blvd to Grant Line Rd	Future	Post 2019-20	Post 2019-20	3,709,000	-	-	100%
CP06-2048	Right of Way (ROW) Program/Contingency	Preliminary	2006	Post 2019-20	17,035,000	2,003,000	1,280	100%
CP09-2070	Rio Del Oro Parkway, Sunrise Blvd to White Rock Rd	Ongoing	2006	Post 2019-20	1,875,000	963,000	-	51%
CP13-2123	Signal Interconnect on Coloma Road	Future	Post 2019-20	Post 2019-20	11,462,000	-	-	100%
CP15-2160	Sunrise Blvd and Justina Dr Signal Project	Construction	2014	2015	981,000	45,000	38,892	5%
		Preliminary	2015	2017	500,000	34,000	-	7%

# City of Rancho Cordova

## Development Fee Program Identification - Active & Future Projects

Project Number	Current Project(s)	Project Phase	Estimated Start Date	Completion Date	Estimated Project Cost	Budget to Date	Development Impact Fees	
							Funding to Date	Attrib. to New Dev
<b>Traffic Mitigation - Impact Fee - Continued</b>								
CP11-2100	Sunrise Blvd Widening and Intersection Improv, Keifer Blvd to State Rte. 16	Preliminary	2011	2017	12,000,000	47,000	42,175	1%
CP13-2116	Traffic Management Center	Preliminary	2014	2017	4,152,000	142,000	107,635	3%
	Villagio, Douglas Rd to White Rock Rd	Future	Post 2019-20	Post 2019-20	2,496,000	-	-	100%
CP15-2146	White Rock Road and Gold Valley Dr Signal and Intersection Improvements	Preliminary	2014	2016	375,000	375,000	41,848	100%
CP07-2055	White Rock Road Improvements Phase I, Sunrise to Rancho Cordova Pkwy	Construction	2007	2015	10,215,000	4,284,000	1,613,330	42%
CP14-2132	Zinfandel Complex Phase I Feasibility Study	Preliminary	2014	2018	5,481,000	221,000	125,053	4%
PM16-7196	PW General Engineering-Consultants	Planning	2015	2016	213,000	213,000	200,862	100%
PM16-7199	FY 15-16 Project Development	Planning	2015	2016	166,000	40,000	10,005	24%
PM16-7202	FY 15-16 Transportation Master Plan Development	Planning	2015	2016	150,000	80,000	75,993	53%
PM16-7213	PW Project Impact Fee Tracking	Planning	2015	2016	1,892,696	451,696	70,516	24%
PM16-7248	Short Range Transit Improvement Plan	Planning	2015	2016	75,000	19,698	3,338	26%
PM16-7249	Circulation Plan Update	Planning	2015	2016	98,100	78,000	42,915	80%
					<b>\$ 300,752,626</b>	<b>\$ 85,638,760</b>	<b>\$ 9,585,637</b>	
<b>Traffic Mitigation - Admin</b>								
CP09-2067	Administrative Duties associated with Traffic Mitigation Fee Program (inc. updates)	Admin	2004	Post 2019-20	n/a	715,550	715,550	100%
PM14-7146	Villages of Zinfandel Traffic Signals	Future	2009	2019	1,766,000	16,000	2,244	1%
PM16-7213	PW Project Impact Fee Tracking	Planning	2014	2016	377,591	146,223	2,163	39%
PM16-7248	PW Project Impact Fee Tracking	Planning	2015	2016	1,892,696	192,000	75,873	10%
	Short Range Transit Improvement Plan	Planning	2015	2016	75,000	33,000	12,886	44%
					<b>\$ 1,766,000</b>	<b>\$ 731,550</b>	<b>\$ 808,716</b>	
<b>Villages of Zinfandel - Roadway</b>								
CP06-2048	Right of Way (ROW) Program/Contingency	Ongoing	2006	Post 2019-20	1,875,000	170,000	-	9%
					<b>\$ 1,875,000</b>	<b>\$ 170,000</b>	<b>\$ -</b>	
<b>Villages of Zinfandel - Program Admin</b>								
	Admin. Duties associated with the (VOZ) Fee Program (including updates)	Admin	2005	Post 2019-20	n/a	7,197	7,197	100%
<b>Housing Trust Development Impact Fee</b>								
AD10-3006	Administrative Duties associated with Housing Program	Admin	2007	Post 2019-20	n/a	163,502	163,502	100%
CP14-2150	Mather Veteran's Village, Phase 1	Construction	2010	2016	22,033,675	1,270,863	1,265,588	6%
CP16-2177	Mather Veteran's Village, Phase 2	Construction	2014	2018	9,435,000	396,093	244,205	4%
CP10-2094	Mather Veteran's Village, Phase 3	Preliminary	2016	2018	19,499,659	55,000	34,420	0%
	Senior's Horizons at New Rancho	Preliminary	2010	2018	16,617,365	2,146,180	1,168,513	13%
					<b>\$ 67,585,699</b>	<b>\$ 4,031,638</b>	<b>\$ 2,876,229</b>	