

City of Rancho Cordova

Public Review Draft

Development Impact Fee Report

Fiscal Year Ending
June 30, 2018

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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 was adopted as part of the biennial budget document and can be found under the Finance 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 2017/18 - 2021/22 Capital Improvement Plan (CIP) identifies all funding sources and amounts for individual projects through 2021/22. 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:

- CP07-2035 - Rancho Cordova Parkway, Douglas Rd to Keifer Blvd
- CP10-2083 - Douglas Road, Rancho Cordova Parkway to Americanos
- CP13-2116 - Traffic Management Center
- CP14-2129 - Folsom Blvd Enhancements - Phase IV
- CP16-2175 - Folsom Blvd Complete Street - Phase V

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.

Measure A - Transportation Improvement Impact Fee - A impact fee established to provide funding for public facilities to serve the City, which facilities are described in the Measure A expenditure plan and the Measure A nexus study. The Measure A impact fee is collected by the City and remitted to the Sacramento Transportation Authority, which administers the countywide Measure A 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, 2018					
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	3,255.92	2,544.04	0.81	0.49	0.21
Library	666.88	521.50	n/a	n/a	n/a
Total Fees	\$3,922.80	\$3,065.54	\$0.81	\$0.49	\$0.21

DEVELOPMENT IMPACT FEES				
at June 30, 2018				
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	85.37	24.96	0.02	0.03
Interim Sewer	995.42	746.57	0.21	0.10
Park*	9,736.64	7,669.38	n/a	n/a
Supp. Offsite Water	1,443.63	1,083.03	0.45	0.53
Traffic Mitigation	14,838.73	9,767.64	13.03	16.29
Transit Shuttle	81.44	203.58	0.26	0.45
Program Admin	654.17	443.47	0.52	0.66
Total Fees	\$27,835.40	\$19,938.63	\$14.49	\$18.06

* 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, 2018

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	\$10,134.00	\$6,765.67	\$6,765.67	\$6,597.10	\$9.52	\$9.23	\$4.80
Area 2 - New Development	\$16,742.26	\$14,732.64	\$14,732.64	\$11,719.36	\$12.27	\$9.43	\$4.80

DEVELOPMENT IMPACT FEES

at June 30, 2018

Fee Category	Residential			Non-Residential		
	Single Family Low Density	Cluster Low Density	Medium Density	Office	Commercial	Industrial
	Per Unit	Per Unit	Per Unit	Per Sq. Ft	Per Sq. Ft	Per Sq. Ft
Villages of Zinfandel (VOZ) Impact Fees:						
Traffic Mitigation	309.69	275.27	240.87	0.38	0.46	0.40
Program Admin	9.29	8.26	7.22	0.01	0.01	0.01
Total Fees	\$318.98	\$283.53	\$248.09	\$0.39	\$0.47	\$0.41

DEVELOPMENT IMPACT FEES		
at June 30, 2018		
Measure A - Transportation Improvements		
Land Use	Per	Fee
Single Family Residential	Unit	\$ 1,218
Single Family Residential, Senior	Unit	974
Multi-Family Residential	Unit	852
Multi-Family Residential, Senior	Unit	730
Office Use	1,000 Sq. Ft	1,463
Retail Use	1,000 Sq. Ft	1,827
Industrial Use	1,000 Sq. Ft	974
Hotel/Motel	Sleeping Room	706
Extended Stay Hotel/Motel	Sleeping Room	627
Golf Course	acre	1,014
Movie Theater	screen	2,318
Religious Center	1,000 Sq. Ft	1,133
Hospital	1,000 Sq. Ft	2,043
Service Station	fueling pump	1,584
Supermarket	1,000 Sq. Ft	1,827
Warehouse/Self-Storage	1,000 Sq. Ft	305
Assisted Living Facility	bed	351
Congregate Care	Unit	258
Child Day Care	student	560
Private School (K through 12)	student	317
Auto Repair/Body Shop	1,000 Sq. Ft	1,827
Gym/Fitness Center	1,000 Sq. Ft	1,827
Drive-through Car Wash	1,000 Sq. Ft	1,827
All Other	avg. weekday trips	128

DEVELOPMENT IMPACT FEES							
at June 30, 2018							
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					

Statement of Revenues, Expenditures and Changes in Fund Balance
For Year Ending June 30, 2018

Description	Community Facilities Fee Program		Sunrise Douglas
	Community Facilities ⁽¹⁾	Library ⁽²⁾	Fee Program Update
REVENUES			
Fees	945,113	156,443	13,253
Interest	6,892	44,329	2,281
Other Revenues	-	-	-
Total Revenues	<u>\$ 952,006</u>	<u>\$ 200,773</u>	<u>\$ 15,534</u>
EXPENDITURES			
Expenditures	35,442	5,867	-
Transfer Out	323,572	-	-
Total Expenditures	<u>\$ 359,014</u>	<u>\$ 5,867</u>	<u>\$ -</u>
REVENUE OVER/(UNDER) EXPENDITURES	\$ 592,991	\$ 194,906	\$ 15,534
Fund Balance, Beginning of Year	516,641	3,653,665	\$ 186,658
Fund Balance, End of Year	\$ 1,109,632	\$ 3,848,571	\$ 202,192

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, 2018

Description	Sunrise Douglas Fee Program			
	Interim Sewer	Park	Suppl Offsite Water	Roadway
REVENUES				
Fees	176,565	1,684,191	436,243	2,290,828
Interest	1,379	13,726	1,704	227,087
Other Revenues	-	-	-	-
Total Revenues	<u>\$ 177,944</u>	<u>\$ 1,697,917</u>	<u>\$ 437,947</u>	<u>\$ 2,517,915</u>
EXPENDITURES				
Expenditures	26,366	1,013,044	430,313	2,419,907
Transfer Out	-	-	-	-
Total Expenditures	<u>\$ 26,366</u>	<u>\$ 1,013,044</u>	<u>\$ 430,313</u>	<u>\$ 2,419,907</u>
REVENUE OVER/(UNDER) EXPENDITURES	\$ 151,578	\$ 684,873	\$ 7,634	\$ 98,008
Fund Balance, Beginning of Year	\$ 20,260	\$ 734,225	143,585	\$ 19,482,539
Fund Balance, End of Year	\$ 171,838	\$ 1,419,098	\$ 151,219	\$ 19,580,547

Notes:

Statement of Revenues, Expenditures and Changes in Fund Balance
For Year Ending June 30, 2018

Description	Sunrise Douglas Fee Program		Traffic Mitigation Impact Fee ⁽³⁾
	Transit	Program Admin	
REVENUES			
Fees	12,643	101,552	1,373,633
Interest	5,555	9,796	253,654
Other Revenues	-	-	720
Total Revenues	<u>\$ 18,198</u>	<u>\$ 111,348</u>	<u>\$ 1,628,008</u>
EXPENDITURES			
Expenditures	102	60,507	1,476,435
Transfer Out	-	-	-
Total Expenditures	<u>\$ 102</u>	<u>\$ 60,507</u>	<u>\$ 1,476,435</u>
REVENUE OVER/(UNDER) EXPENDITURES	\$ 18,096	\$ 50,842	\$ 151,572
Fund Balance, Beginning of Year	\$ 464,265	\$ 828,007	21,561,477
Fund Balance, End of Year	\$ 482,360	\$ 878,849	\$ 21,713,050

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, 2018

Description	Village of Zinfandel Fee Program		Measure A Transportation Improvements	Very Low Income Housing
	Roadway	Program Admin		
REVENUES				
Fees	1,194	373	444,382	73,433
Interest	4,367	86	-	20,669
Other Revenues	-	-	-	1,222,499
Total Revenues	\$ 5,562	\$ 459	\$ 444,382	\$ 1,316,601
EXPENDITURES				
Expenditures	-	-	-	82,991
Transfer Out	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ -	\$ 82,991
REVENUE OVER/(UNDER) EXPENDITURES	\$ 5,562	\$ 459	\$ 444,382	\$ 1,233,610
Fund Balance, Beginning of Year	\$ 369,245	\$ 7,165	1,967,226	\$ (1,236,566)
Fund Balance, End of Year	\$ 374,806	\$ 7,624	\$ 2,411,608	\$ (2,956)

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

Description	2013-14	2014-15	Fiscal Year 2015-16	2016-17	2017-18
REVENUES					
Fees	724,056	669,537	1,257,874	1,390,111	945,113
Interest	8,365	(29)	547	2,403	6,892
Other Revenues	1,050	-	-	53	-
Total Revenues	<u>733,471</u>	<u>669,508</u>	<u>1,258,421</u>	<u>1,392,568</u>	<u>952,006</u>
EXPENDITURES					
Expenditures	1,027,081	24,869	47,170	52,129	35,442
Transfer Out	1,006,659	976,441	979,776	965,650	323,572
Total Expenditures	<u>2,033,740</u>	<u>1,001,310</u>	<u>1,026,946</u>	<u>1,017,779</u>	<u>359,014</u>
REVENUES OVER (UNDER) EXPENDITURES	(1,300,269)	(331,802)	231,475	374,788	592,991
Fund Balance, Beginning of Year	1,542,448	242,180	(89,622)	141,852	516,641
Fund Balance, End of Year	<u>\$ 242,180</u>	<u>\$ (89,622)</u>	<u>\$ 141,852</u>	<u>\$ 516,641</u>	<u>\$ 1,109,632</u>

Five Year Revenue Test Using First In First Out Method

Available Revenue	2013-14	2014-15	2015-16	2016-17	2017-18
Current Year	242,180	-	141,852	891,429	1,109,632
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>\$ 242,180</u>	<u>\$ -</u>	<u>\$ 141,852</u>	<u>\$ 891,429</u>	<u>\$ 1,109,632</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	2013-14	2014-15	Fiscal Year 2015-16	2016-17	2017-18
REVENUES					
Fees	143,529	125,215	274,631	274,201	156,443
Interest	19,228	9,903	14,799	36,664	44,329
Other Revenues	-	-	-	-	-
Total Revenues	<u>162,757</u>	<u>135,118</u>	<u>289,430</u>	<u>310,865</u>	<u>200,773</u>
EXPENDITURES					
Expenditures	519	4,696	10,299	10,283	5,867
Transfer Out	5,382	-	-	-	-
Total Expenditures	<u>5,901</u>	<u>4,696</u>	<u>10,299</u>	<u>10,283</u>	<u>5,867</u>
REVENUES OVER (UNDER) EXPENDITURES	156,855	130,422	279,131	300,583	194,906
Fund Balance, Beginning of Year	2,786,674	2,943,529	3,073,952	3,353,083	3,653,665
Fund Balance, End of Year	<u>\$ 2,943,529</u>	<u>\$ 3,073,952</u>	<u>\$ 3,353,083</u>	<u>\$ 3,653,665</u>	<u>\$ 3,848,571</u>

Five Year Revenue Test Using First In First Out Method

Available Revenue	2013-14	2014-15	2015-16	2016-17	2017-18
Current Year	162,757	135,118	289,430	310,865	200,773
Prior Year (2-yr Old Funds)	2,185,853	162,757	135,118	289,430	310,865
Prior Year (3-yr Old Funds)	14,635	2,185,853	162,757	135,118	289,430
Prior Year (4-yr Old Funds)	12,998	14,635	2,185,853	162,757	135,118
Prior Year (5-yr Old Funds)	39,813 ⁽¹⁾	12,998 ⁽¹⁾	14,635 ⁽¹⁾	2,185,853 ⁽¹⁾	162,757 ⁽¹⁾
Greater than Five Prior Fiscal Years	527,473 ⁽¹⁾	562,591 ⁽¹⁾	565,290 ⁽¹⁾	569,643 ⁽¹⁾	2,749,629 ⁽¹⁾
Total Revenues	<u>\$ 2,943,529</u>	<u>\$ 3,073,952</u>	<u>\$ 3,353,083</u>	<u>\$ 3,653,665</u>	<u>\$ 3,848,571</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	2013-14	2014-15	Fiscal Year 2015-16	2016-17	2017-18
REVENUES					
Fees	12,913	12,095	18,295	18,223	13,253
Interest	866	459	718	1,856	2,281
Other Revenues	-	-	-	-	-
Total Revenues	<u>13,779</u>	<u>12,554</u>	<u>19,013</u>	<u>20,079</u>	<u>15,534</u>
EXPENDITURES					
Expenditures	-	-	-	-	-
Transfer Out	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
REVENUES OVER (UNDER) EXPENDITURES	13,779	12,554	19,013	20,079	15,534
Fund Balance, Beginning of Year	121,232	135,011	147,566	166,579	186,658
Fund Balance, End of Year	<u>\$ 135,011</u>	<u>\$ 147,566</u>	<u>\$ 166,579</u>	<u>\$ 186,658</u>	<u>\$ 202,192</u>

Five Year Revenue Test Using First In First Out Method

Available Revenue	2013-14	2014-15	2015-16	2016-17	2017-18
Current Year	13,779	12,554	19,013	20,079	15,534
Prior Year (2-yr Old Funds)	18,720	13,779	12,554	19,013	20,079
Prior Year (3-yr Old Funds)	12,789	18,720	13,779	12,554	19,013
Prior Year (4-yr Old Funds)	11,916	12,789	18,720	13,779	12,554
Prior Year (5-yr Old Funds)	13,603 ⁽¹⁾	11,916 ⁽¹⁾	12,789 ⁽¹⁾	18,720 ⁽¹⁾	13,779 ⁽¹⁾
Greater than Five Prior Fiscal Years	64,204 ⁽¹⁾	77,807 ⁽¹⁾	89,723 ⁽¹⁾	102,512 ⁽¹⁾	121,232 ⁽¹⁾
Total Revenues	<u>\$ 135,011</u>	<u>\$ 147,566</u>	<u>\$ 166,579</u>	<u>\$ 186,658</u>	<u>\$ 202,192</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	2013-14	2014-15	Fiscal Year 2015-16	2016-17	2017-18
REVENUES					
Fees	154,901	118,144	231,292	161,642	176,565
Interest	2,525	1,425	2,007	3,393	1,379
Other Revenues	-	-	-	-	-
Total Revenues	<u>157,426</u>	<u>119,569</u>	<u>233,299</u>	<u>165,035</u>	<u>177,944</u>
EXPENDITURES					
Expenditures	111,562	51,883	308,511	530,663	26,366
Transfer Out	-	-	-	-	-
Total Expenditures	<u>111,562</u>	<u>51,883</u>	<u>308,511</u>	<u>530,663</u>	<u>26,366</u>
REVENUES OVER (UNDER) EXPENDITURES	45,864	67,686	(75,212)	(365,627)	151,578
Fund Balance, Beginning of Year	347,550	393,413	461,099	385,887	20,260
Fund Balance, End of Year	<u>\$ 393,413</u>	<u>\$ 461,099</u>	<u>\$ 385,887</u>	<u>\$ 20,260</u>	<u>\$ 171,838</u>

Five Year Revenue Test Using First In First Out Method

Available Revenue	2013-14	2014-15	2015-16	2016-17	2017-18
Current Year	157,426	119,569	233,299	165,035	177,944
Prior Year (2-yr Old Funds)	208,420	157,426	119,569	233,299	165,035
Prior Year (3-yr Old Funds)	27,568	184,105	33,019	(378,074)	(171,141)
Prior Year (4-yr Old Funds)	-	-	-	-	-
Prior Year (5-yr Old Funds)	-	-	-	-	-
Greater than Five Prior Fiscal Years	-	-	-	-	-
Total Revenues	<u>\$ 393,413</u>	<u>\$ 461,099</u>	<u>\$ 385,887</u>	<u>\$ 20,260</u>	<u>\$ 171,838</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	2013-14	2014-15	Fiscal Year 2015-16	2016-17	2017-18
REVENUES					
Fees	1,065,035	330,007	2,108,928	1,415,542	1,684,191
Interest	51,542	22,282	31,754	47,213	13,726
Other Revenues	-	-	-	-	-
Total Revenues	<u>1,116,577</u>	<u>352,289</u>	<u>2,140,682</u>	<u>1,462,755</u>	<u>1,697,917</u>
EXPENDITURES					
Expenditures	1,970,981	1,940,397	908,280	7,874,805	1,013,044
Transfer Out	-	-	-	-	-
Total Expenditures	<u>1,970,981</u>	<u>1,940,397</u>	<u>908,280</u>	<u>7,874,805</u>	<u>1,013,044</u>
REVENUES OVER (UNDER) EXPENDITURES	(854,404)	(1,588,109)	1,232,402	(6,412,050)	684,873
Fund Balance, Beginning of Year	8,356,386	7,501,981	5,913,873	7,146,275	734,225
Fund Balance, End of Year	<u>\$ 7,501,981</u>	<u>\$ 5,913,873</u>	<u>\$ 7,146,275</u>	<u>\$ 734,225</u>	<u>\$ 1,419,098</u>

Five Year Revenue Test Using First In First Out Method

Available Revenue	2013-14	2014-15	2015-16	2016-17	2017-18
Current Year	1,116,577	352,289	2,140,682	734,225	1,419,098
Prior Year (2-yr Old Funds)	1,233,671	1,116,577	352,289	-	-
Prior Year (3-yr Old Funds)	988,207	1,233,671	1,116,577	-	-
Prior Year (4-yr Old Funds)	850,253	988,207	1,233,671	-	-
Prior Year (5-yr Old Funds)	899,893 ⁽¹⁾	850,253 ⁽¹⁾	988,207 ⁽¹⁾	- ⁽¹⁾	-
Greater than Five Prior Fiscal Years	2,413,381 ⁽¹⁾	1,372,877 ⁽¹⁾	1,314,849 ⁽¹⁾	- ⁽¹⁾	-
Total Revenues	<u>\$ 7,501,981</u>	<u>\$ 5,913,873</u>	<u>\$ 7,146,275</u>	<u>\$ 734,225</u>	<u>\$ 1,419,098</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 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).

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

Description	2013-14	2014-15	Fiscal Year 2015-16	2016-17	2017-18
REVENUES					
Fees	589,856	119,292	503,807	96,716	436,243
Interest	1,942	124	71	1,159	1,704
Other Revenues	-	-	-	-	-
Total Revenues	<u>591,798</u>	<u>119,416</u>	<u>503,879</u>	<u>97,875</u>	<u>437,947</u>
EXPENDITURES					
Expenditures	539,786	378,106	504,325	-	430,313
Transfer Out	-	-	-	-	-
Total Expenditures	<u>539,786</u>	<u>378,106</u>	<u>504,325</u>	<u>-</u>	<u>430,313</u>
REVENUES OVER (UNDER) EXPENDITURES	52,012	(258,690)	(447)	97,875	7,634
Fund Balance, Beginning of Year	252,834	304,846	46,157	45,710	143,585
Fund Balance, End of Year	<u>\$ 304,846</u>	<u>\$ 46,157</u>	<u>\$ 45,710</u>	<u>\$ 143,585</u>	<u>\$ 151,219</u>

Five Year Revenue Test Using First In First Out Method

Available Revenue	2013-14	2014-15	2015-16	2016-17	2017-18
Current Year	304,846	46,157	45,710	143,585	151,219
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>\$ 304,846</u>	<u>\$ 46,157</u>	<u>\$ 45,710</u>	<u>\$ 143,585</u>	<u>\$ 151,219</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	2013-14	2014-15	Fiscal Year 2015-16	2016-17	2017-18
REVENUES					
Fees	2,514,167	1,732,406	2,480,252	2,716,730	2,290,828
Interest	96,441	49,246	76,895	194,550	227,087
Other Revenues	-	-	500,000	1,200,000	-
Total Revenues	<u>2,610,609</u>	<u>1,781,651</u>	<u>3,057,146</u>	<u>4,111,280</u>	<u>2,517,915</u>
EXPENDITURES					
Expenditures	1,984,196	1,351,341	240,588	2,421,039	2,419,907
Transfer Out	90,084	-	-	-	-
Total Expenditures	<u>2,074,280</u>	<u>1,351,341</u>	<u>240,588</u>	<u>2,421,039</u>	<u>2,419,907</u>
REVENUES OVER (UNDER) EXPENDITURES	536,329	430,311	2,816,558	1,690,241	98,008
Fund Balance, Beginning of Year	14,009,100	14,545,429	14,975,740	17,792,298	19,482,539
Fund Balance, End of Year	<u>\$ 14,545,429</u>	<u>\$ 14,975,740</u>	<u>\$ 17,792,298</u>	<u>\$ 19,482,539</u>	<u>\$ 19,580,547</u>

Five Year Revenue Test Using First In First Out Method

Available Revenue	2013-14	2014-15	2015-16	2016-17	2017-18
Current Year	2,610,609	1,781,651	3,057,146	4,111,280	2,517,915
Prior Year (2-yr Old Funds)	4,603,706	2,610,609	1,781,651	3,057,146	4,111,280
Prior Year (3-yr Old Funds)	2,124,368	4,603,706	2,610,609	1,781,651	3,057,146
Prior Year (4-yr Old Funds)	2,529,532	2,124,368	4,603,706	2,610,609	1,781,651
Prior Year (5-yr Old Funds)	2,677,214 ⁽¹⁾	2,529,532 ⁽¹⁾	2,124,368 ⁽¹⁾	4,603,706 ⁽¹⁾	2,610,609 ⁽¹⁾
Greater than Five Prior Fiscal Years	-	1,325,873	3,614,818	3,318,147	5,501,946 ⁽¹⁾
Total Revenues	<u>\$ 14,545,429</u>	<u>\$ 14,975,740</u>	<u>\$ 17,792,298</u>	<u>\$ 19,482,539</u>	<u>\$ 19,580,547</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 ⁽¹⁾

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

Description	2013-14	2014-15	Fiscal Year 2015-16	2016-17	2017-18
REVENUES					
Fees	12,317	11,538	17,453	14,863	12,643
Interest	2,997	1,520	2,008	4,794	5,555
Other Revenues	-	-	-	-	-
Total Revenues	<u>15,315</u>	<u>13,058</u>	<u>19,462</u>	<u>19,657</u>	<u>18,198</u>
EXPENDITURES					
Expenditures	-	-	43,134	-	102
Transfer Out	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>43,134</u>	<u>-</u>	<u>102</u>
REVENUES OVER (UNDER) EXPENDITURES	15,315	13,058	(23,673)	19,657	18,096
Fund Balance, Beginning of Year	439,908	455,222	468,280	444,608	464,265
Fund Balance, End of Year	<u>\$ 455,222</u>	<u>\$ 468,280</u>	<u>\$ 444,608</u>	<u>\$ 464,265</u>	<u>\$ 482,360</u>

Five Year Revenue Test Using First In First Out Method

Available Revenue	2013-14	2014-15	2015-16	2016-17	2017-18
Current Year	15,315	13,058	19,462	19,657	18,198
Prior Year (2-yr Old Funds)	14,775	15,315	13,058	19,462	19,657
Prior Year (3-yr Old Funds)	16,685	14,775	15,315	13,058	19,462
Prior Year (4-yr Old Funds)	17,307	16,685	14,775	15,315	13,058
Prior Year (5-yr Old Funds)	22,552 ⁽¹⁾	17,307 ⁽¹⁾	16,685 ⁽¹⁾	14,775 ⁽¹⁾	15,315 ⁽¹⁾
Greater than Five Prior Fiscal Years	368,589 ⁽¹⁾	391,141 ⁽¹⁾	365,313 ⁽¹⁾	381,998 ⁽¹⁾	396,671 ⁽¹⁾
Total Revenues	<u>\$ 455,222</u>	<u>\$ 468,280</u>	<u>\$ 444,608</u>	<u>\$ 464,265</u>	<u>\$ 482,360</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 ⁽¹⁾

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

Description	2013-14	2014-15	Fiscal Year 2015-16	2016-17	2016-17
REVENUES					
Fees	98,948	92,684	140,193	121,405	101,552
Interest	5,325	2,628	3,834	9,019	9,796
Other Revenues	-	-	-	-	-
Total Revenues	<u>104,273</u>	<u>95,312</u>	<u>144,028</u>	<u>130,424</u>	<u>111,348</u>
EXPENDITURES					
Expenditures	80,669	68,869	96,511	169,450	60,507
Transfer Out	-	-	-	-	-
Total Expenditures	<u>80,669</u>	<u>68,869</u>	<u>96,511</u>	<u>169,450</u>	<u>60,507</u>
REVENUES OVER (UNDER) EXPENDITURES	23,604	26,443	47,517	(39,026)	50,842
Fund Balance, Beginning of Year	769,469	793,073	819,516	867,033	828,007
Fund Balance, End of Year	<u>\$ 793,073</u>	<u>\$ 819,516</u>	<u>\$ 867,033</u>	<u>\$ 828,007</u>	<u>\$ 878,849</u>

Five Year Revenue Test Using First In First Out Method

Available Revenue	2013-14	2014-15	2015-16	2016-17	2016-17
Current Year	104,273	95,312	144,028	130,424	111,348
Prior Year (2-yr Old Funds)	97,912	104,273	95,312	144,028	130,424
Prior Year (3-yr Old Funds)	96,822	97,912	104,273	95,312	144,028
Prior Year (4-yr Old Funds)	109,831	96,822	97,912	104,273	95,312
Prior Year (5-yr Old Funds)	101,935 ⁽¹⁾	109,831 ⁽¹⁾	96,822 ⁽¹⁾	97,912 ⁽¹⁾	104,273 ⁽¹⁾
Greater than Five Prior Fiscal Years	282,300 ⁽¹⁾	315,366 ⁽¹⁾	328,687 ⁽¹⁾	256,059 ⁽¹⁾	293,464 ⁽¹⁾
Total Revenues	<u>\$ 793,073</u>	<u>\$ 819,516</u>	<u>\$ 867,033</u>	<u>\$ 828,007</u>	<u>\$ 878,849</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	Fiscal Year				
	2013-14	2014-15	2015-16	2016-17	2017-18
REVENUES					
Fees	1,028,811	1,066,695	2,788,012	3,851,428	1,373,633
Interest	130,903	62,420	84,824	211,962	253,654
Other Revenues	15,000	15,000	7,700	-	720
Total Revenues	<u>1,174,715</u>	<u>1,144,114</u>	<u>2,880,535</u>	<u>4,063,390</u>	<u>1,628,008</u>
EXPENDITURES					
Expenditures	408,139	1,839,192	2,530,573	1,075,372	1,476,435
Transfer Out	1,086,341	12,500	-	-	-
Total Expenditures	<u>1,494,480</u>	<u>1,851,692</u>	<u>2,530,573</u>	<u>1,075,372</u>	<u>1,476,435</u>
REVENUES OVER (UNDER) EXPENDITURES	(319,765)	(707,578)	349,962	2,988,018	151,572
Fund Balance, Beginning of Year	19,250,840	18,931,074	18,223,497	18,573,459	21,561,477
Fund Balance, End of Year	<u>\$ 18,931,074</u>	<u>\$ 18,223,497</u>	<u>\$ 18,573,459</u>	<u>\$ 21,561,477</u>	<u>\$ 21,713,050</u>

Five Year Revenue Test Using First In First Out Method

Available Revenue	2013-14	2014-15	2015-16	2016-17	2017-18
Current Year	1,174,715	1,144,114	2,880,535	4,063,390	1,628,008
Prior Year (2-yr Old Funds)	3,397,828	1,174,715	1,144,114	2,880,535	4,063,390
Prior Year (3-yr Old Funds)	1,705,134	3,397,828	1,174,715	1,144,114	2,880,535
Prior Year (4-yr Old Funds)	1,843,019	1,705,134	3,397,828	1,174,715	1,144,114
Prior Year (5-yr Old Funds)	2,741,220 ⁽¹⁾	1,843,019 ⁽¹⁾	1,705,134 ⁽¹⁾	3,397,828 ⁽¹⁾	1,174,715 ⁽¹⁾
Greater than Five Prior Fiscal Years	8,069,159 ⁽¹⁾	8,958,687 ⁽¹⁾	8,271,133 ⁽¹⁾	8,900,895 ⁽¹⁾	10,822,288 ⁽¹⁾
Total Revenues	<u>\$ 18,931,074</u>	<u>\$ 18,223,497</u>	<u>\$ 18,573,459</u>	<u>\$ 21,561,477</u>	<u>\$ 21,713,050</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	2013-14	2014-15	Fiscal Year 2015-16	2016-17	2017-18
REVENUES					
Fees	19,908	14,528	8,462	-	1,194
Interest	2,174	1,142	1,621	3,876	4,367
Other Revenues	3,085	-	-	-	-
Total Revenues	<u>25,168</u>	<u>15,670</u>	<u>10,082</u>	<u>3,876</u>	<u>5,562</u>
EXPENDITURES					
Expenditures	-	-	-	-	-
Transfer Out	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
REVENUES OVER (UNDER) EXPENDITURES	25,168	15,670	10,082	3,876	5,562
Fund Balance, Beginning of Year	314,448	339,616	355,286	365,368	369,245
Fund Balance, End of Year	<u>\$ 339,616</u>	<u>\$ 355,286</u>	<u>\$ 365,368</u>	<u>\$ 369,245</u>	<u>\$ 374,806</u>

Five Year Revenue Test Using First In First Out Method

Available Revenue	2013-14	2014-15	2015-16	2016-17	2017-18
Current Year	25,168	15,670	10,082	3,876	5,562
Prior Year (2-yr Old Funds)	39,818	25,168	15,670	10,082	3,876
Prior Year (3-yr Old Funds)	9,625	39,818	25,168	15,670	10,082
Prior Year (4-yr Old Funds)	7,815	9,625	39,818	25,168	15,670
Prior Year (5-yr Old Funds)	6,514 ⁽¹⁾	7,815 ⁽¹⁾	9,625 ⁽¹⁾	39,818 ⁽¹⁾	25,168 ⁽¹⁾
Greater than Five Prior Fiscal Years	250,676 ⁽¹⁾	257,190 ⁽¹⁾	265,005 ⁽¹⁾	274,630 ⁽¹⁾	314,448 ⁽¹⁾
Total Revenues	<u>\$ 339,616</u>	<u>\$ 355,286</u>	<u>\$ 365,368</u>	<u>\$ 369,245</u>	<u>\$ 374,806</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	2013-14	2014-15	Fiscal Year 2015-16	2016-17	2017-18
REVENUES					
Fees	627	539	-	-	373
Interest	45	24	34	78	86
Other Revenues	-	-	-	-	-
Total Revenues	<u>672</u>	<u>563</u>	<u>34</u>	<u>78</u>	<u>459</u>
EXPENDITURES					
Expenditures	-	-	-	518	-
Transfer Out	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>518</u>	<u>-</u>
REVENUES OVER (UNDER) EXPENDITURES	672	563	34	(439)	459
Fund Balance, Beginning of Year	6,336	7,008	7,571	7,605	7,165
Fund Balance, End of Year	<u>\$ 7,008</u>	<u>\$ 7,571</u>	<u>\$ 7,605</u>	<u>\$ 7,165</u>	<u>\$ 7,624</u>

Five Year Revenue Test Using First In First Out Method

Available Revenue	2013-14	2014-15	2015-16	2016-17	2017-18
Current Year	869	563	34	78	459
Prior Year (2-yr Old Funds)	192	869	563	34	78
Prior Year (3-yr Old Funds)	646	192	869	563	34
Prior Year (4-yr Old Funds)	276	646	192	869	563
Prior Year (5-yr Old Funds)	1,279 ⁽¹⁾	276 ⁽¹⁾	646 ⁽¹⁾	192 ⁽¹⁾	869 ⁽¹⁾
Greater than Five Prior Fiscal Years	3,074 ⁽¹⁾	5,025 ⁽¹⁾	5,301 ⁽¹⁾	5,429 ⁽¹⁾	5,621 ⁽¹⁾
Total Revenues	<u>\$ 6,336</u>	<u>\$ 7,571</u>	<u>\$ 7,605</u>	<u>\$ 7,165</u>	<u>\$ 7,624</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⁾

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

Description	2013-14	2014-15	Fiscal Year 2015-16	2016-17	2017-18
REVENUES					
Fees	369,040	354,601	444,382	710,065	400,837
Interest	-	-	-	-	-
Other Revenues	-	-	-	-	-
Total Revenues	<u>369,040</u>	<u>354,601</u>	<u>444,382</u>	<u>710,065</u>	<u>400,837</u>
EXPENDITURES					
Expenditures	-	-	-	-	830,082
Transfer Out	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>830,082</u>
REVENUES OVER (UNDER) EXPENDITURES	369,040	354,601	444,382	710,065	(429,245)
Fund Balance, Beginning of Year	1,243,585	1,612,625	1,967,226	2,411,608	3,121,673
Fund Balance, End of Year	<u>\$ 1,612,625</u>	<u>\$ 1,967,226</u>	<u>\$ 2,411,608</u>	<u>\$ 3,121,673</u>	<u>\$ 2,692,428</u>

Five Year Revenue Test Using First In First Out Method

Available Revenue	2013-14	2014-15	2015-16	2016-17	2017-18
Current Year	369,040	354,601	444,382	710,065	400,837
Prior Year (2-yr Old Funds)	381,561	369,040	354,601	444,382	710,065
Prior Year (3-yr Old Funds)	302,467	381,561	369,040	354,601	444,382
Prior Year (4-yr Old Funds)	207,379	302,467	381,561	369,040	354,601
Prior Year (5-yr Old Funds)	259,378 ⁽¹⁾	207,379 ⁽¹⁾	302,467 ⁽¹⁾	381,561 ⁽¹⁾	369,040 ⁽¹⁾
Greater than Five Prior Fiscal Years	92,800 ⁽¹⁾	352,178 ⁽¹⁾	559,558 ⁽¹⁾	862,024 ⁽¹⁾	413,503 ⁽¹⁾
Total Revenues	<u>\$ 1,612,625</u>	<u>\$ 1,967,226</u>	<u>\$ 2,411,608</u>	<u>\$ 3,121,673</u>	<u>\$ 2,692,428</u>

(1) The Measure A Transportation Improvements 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	2013-14	2014-15	Fiscal Year 2015-16	2016-17	2017-18
REVENUES					
Fees	42,156	27,972	12,585	96,134	73,433
Interest	-	100	8,551	18,524	20,669
Other Revenues	-	-	108,323	496,939	1,222,499
Total Revenues	<u>42,156</u>	<u>28,072</u>	<u>129,459</u>	<u>611,597</u>	<u>1,316,601</u>
EXPENDITURES					
Expenditures	581,332	962,183	244,059	162,879	82,991
Transfer Out	-	-	-	-	-
Total Expenditures	<u>581,332</u>	<u>962,183</u>	<u>244,059</u>	<u>162,879</u>	<u>82,991</u>
REVENUES OVER (UNDER) EXPENDITURES	(539,175)	(934,111)	(114,600)	448,718	1,233,610
Fund Balance, Beginning of Year	(97,397)	(636,572)	(1,570,683)	(1,685,284)	(1,236,566)
Fund Balance, End of Year	<u>\$ (636,572)</u>	<u>\$ (1,570,683)</u>	<u>\$ (1,685,284)</u>	<u>\$ (1,236,566)</u>	<u>\$ (2,956)</u>

Five Year Revenue Test Using First In First Out Method

Available Revenue	2013-14	2014-15	2015-16	2016-17	2017-18
Current Year	-	-	-	-	-
Prior Year (2-yr Old Funds)	-	-	-	-	-
Prior Year (3-yr Old Funds)	-	-	-	-	-
Prior Year (4-yr Old Funds)	-	-	-	-	-
Prior Year (5-yr Old Funds)	-	-	-	-	-
Greater than Five Prior Fiscal Years	-	-	-	-	-
Total Revenues	<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 - 2017 SERIES A & B REFUNDING CERTIFICATES OF PARTICIPATION

On January 25, 2017 \$11,925,000 and \$4,470,000 in Refunding Certificated of Participation (COP's) were issued by the Rancho Cordova Finance Corporation (the "Corporation") to refund both the 2005 & 2007 Certificates of Participations, which were issued for City Hall Facility Acquisition and City Operations. Principal payments of \$190,000 to \$1,235,000 are due annually on February 1st through February 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 the tax exempt COP's (2017 A). As of June 30, 2018, the CFF - Community Facilities Fee gross repayment obligation, including interest, totaled \$11,429,405. During FY 2017-18 the CFF - Community Facilities Fee made payments totaling \$323,572.30, including bank fees.

Future payments on these COP's are as follows:

Long Term Debt Obligation			
at June 30, 2018			
For the Year	2017 Series A & B		
	CFF - Community Facilities Obligation		
Ending June 30	Principal	Interest	Total
2019	-	336,780	336,780
2020	-	336,780	336,780
2021	-	336,780	336,780
2022	-	336,780	336,780
2023	-	336,780	336,780
2024-2028	2,546,875	1,468,023	4,014,898
2029-2033	3,390,625	742,648	4,133,273
2034-2035	1,515,625	81,709	1,597,334
Total Payments Due	7,453,125	3,976,280	11,429,405

NOTE #2 - 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, 2018 are as follows:

DEVELOPMENT IMPACT FEE DEFERRALS			
at June 30, 2018			
Fee Program	Residential		Non-Residential
	Single Family	Multi-Family	All Types
Community Facility Fee - Library	34,677.76	-	-
Transportation Impact Fee	510,381.04	-	-
Villages of Zinfandel - Traffic Mitigation	16,103.88	-	-
Total Fees Deferred	\$ 561,162.68	\$ -	\$ -

NOTE #3 - 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 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 2017/18 - 2021/22 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	Development Impact Fees		
						Budget to Date	Funding to Date	Attrib. to New Dev
Sunrise Douglas - Roadway (Fund 2246)								
CP08-2063	Americanos Blvd, Douglas Rd to Chrysanthly Blvd	Preliminary	2008	Post 2019-20	2,969,000	2,969,000	411,754	100%
CP05-2003	Rancho Cordova Parkway Interchange	Preliminary	2005	Post 2019-20	100,000,000	500,000	502,599	100%
CP15-2160	Sunrise Blvd and Justina Dr Signal Project	Preliminary	2015	2017	500,000	127,000	127,884	100%
CP06-2022	Americanos Blvd Phase II, Chrysanthly Blvd to Kiefer Blvd	Future	Post 2019-20	Post 2019-20	3,276,000	-	-	100%
CP06-2024	Chrysanthly Blvd, Sunrise Blvd to Rancho Cordova Pkwy	Construction	2006	2017	3,690,000	3,334,000	1,485,872	90%
CP13-2124	Chrysanthly Blvd Phase II, Rancho Cordova Pkwy to Grant Line Rd	Future	Post 2019-20	Post 2019-20	10,091,000	-	-	100%
CP07-2032	Douglas Road Phase I, Rancho Cordova Pkwy to Borderlands Dr	Reimb/Credit	2006	2015	2,146,000	-	1,878,153	100%
CP10-2083	Douglas Road & Grantline Rd Traffic Signal	Preliminary	2013	2017	1,121,000	363,000	701,514	32%
CP09-2074	Douglas Road, Americanos Blvd to Grant Line Rd	Preliminary	2007	Post 2019-20	6,488,000	4,596,000	2,562	71%
CP07-2036	Douglas Road, Rancho Cordova Pkwy to Americanos Blvd	Construction	2010	2019	2,600,000	2,600,000	1,374,049	100%
CP07-2035	Douglas Road, Kiefer Blvd Phase II, Sunrise Blvd to Grant Line Rd	Preliminary	2009	Post 2019-20	8,931,000	10,000	1,374,049	0%
CP06-2048	Kiefer Blvd, Sunrise Blvd to Jaeger Road	Reimb/Credit	2007	Post 2019-20	7,510,626	4,012,855	4,012,855	86%
CP11-2100	Rancho Cordova Parkway, Douglas Rd to Kiefer Blvd	Reimb/Credit	2007	Post 2019-20	7,380,000	6,809,000	1,350,384	92%
CP06-2028	Right of Way (ROW) Program/Contingency	Ongoing	2006	Post 2019-20	1,875,000	514,000	-	17%
PM18-2275	Sunrise Blvd Widening and Intersection Improvements, Kiefer Blvd to State Rte. 16	Preliminary	2011	2017	12,000,000	1,231,000	71,848	10%
PM18-2275	Sunrise Blvd, Douglas Rd to Kiefer Blvd	Reimb/Credit	2006	Post 2019-20	16,334,786	15,887,765	15,887,765	92%
PM18-7277	FY 17/18 Project Development	Planning	2017	2018	100,000	30,000	17,979	30%
	FY 17/18 Transportation Master Plan and Development Program	Planning	2017	2018	225,000	125,000	39,040	56%
					Total Sunrise Douglas - Roadway	\$ 83,443,413	\$ 41,303,620	\$ 27,864,335
Sunrise Douglas - Transit								
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	43,236	100%
					Total Sunrise Douglas - Transit	\$ 1,150,000	\$ 1,150,000	\$ 43,236
Sunrise Douglas - Admin								
	Administrative Duties associated with the Sunrise Douglas Fee Program	Admin	2004	Post 2019-20	n/a	1,455,005	1,455,005	100%
Traffic Mitigation - Impact Fee (Fund 2250)								
CP13-2122	Americanos Blvd Phase III, International Dr to Douglas Rd	Future	Post 2019-20	Post 2019-20	8,849,000	-	-	100%
CP07-2032	Armon Dr/Studarus Dr & Coloma Rd Traffic Signal	Construction	2014	2015	572,000	40,000	39,182	7%
CP13-2111	Centennial Drive, International Drive to Grant Line Road	Future	Post 2019-20	Post 2019-20	9,904,000	-	-	100%
CP11-2093	Douglas Road, Americanos Blvd to Grant Line Rd	Preliminary	2007	Post 2019-20	6,488,000	1,854,000	-	29%
CP09-2069	Douglas Road - Sunrise to West City Boundary	Preliminary	2013	Post 2019-20	13,012,000	62,000	75,614	0%
CP14-2141	Douglas Road and Grant Line Road Traffic Signal	Preliminary	2013	2017	1,121,000	55,000	71,415	5%
CP09-2074	Easton Valley Parkway (6th Ave), Sunrise Blvd to City Limits	Future	2015	Post 2019-20	9,758,000	9,758,000	-	100%
CP07-2036	International Drive, Sunrise Blvd to Rancho Cordova Pkwy Loop	Preliminary	2009	Post 2019-20	45,000,000	45,000,000	-	100%
CP10-2084	International Drive & Femoyer Rd Traffic Signal	Construction	2014	2015	650,000	232,000	184,309	36%
CP15-2161	Kiefer Blvd Phase II, Sunrise Blvd to Grant Line Rd	Preliminary	2009	Post 2019-20	8,931,000	8,921,000	-	100%
CP07-2035	Kiefer Blvd, Sunrise Blvd to Jaeger Road	Reimb/Credit	2007	2016	7,510,626	2,510,701	2,510,701	86%
CP05-2003	Mather Field Rd - Pedestrian, ADA & Safety Improvements	Construction	2010	2016	2,796,000	109,000	111,764	4%
CP06-2048	Rancho Cordova Parkway, Douglas Rd to Kiefer Blvd	Preliminary	2015	2020	8,500,000	850,000	30,701	10%
CP09-2070	Pedestrian Promenade Construction	Reimb/Credit	2007	Post 2019-20	7,380,000	571,000	-	8%
CP13-2123	Rancho Cordova Parkway Interchange	Preliminary	2005	Post 2019-20	100,000,000	7,582,000	4,439,458	100%
CP15-2160	Rancho Cordova Parkway South, Kiefer Blvd to Grant Line Rd	Future	Post 2019-20	Post 2019-20	3,709,000	-	-	100%
CP11-2100	Right of Way (ROW) Program/Contingency	Ongoing	2006	Post 2019-20	1,875,000	963,000	-	51%
CP18-2186	Rio Del Oro Parkway, Sunrise Blvd to White Rock Rd	Future	Post 2019-20	Post 2019-20	11,462,000	-	-	100%
CP15-2146	Signal Interconnect on Coloma Road	Construction	2014	2015	981,000	-	38,892	5%
CP13-2116	Sunrise Blvd and Justina Dr Signal Project	Preliminary	2015	2017	500,000	34,000	13,990	7%
CP18-2132	Sunrise Blvd Widening and Intersection Improvements, Kiefer 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	1,181,993	3%
CP17-2055	Transit Master Plan	Planning	2018	-	150,000	150,000	85,681	100%
CP17-2055	Village, Douglas Rd to White Rock Rd	Future	Post 2019-20	Post 2019-20	2,496,000	-	-	100%
CP14-2132	White Rock Road and Gold Valley Dr Signal and Intersection Improvements	Preliminary	2014	2016	375,000	375,000	88,312	100%
CP14-2132	White Rock Road Improvements Phase I, Sunrise to Rancho Cordova Pkwy	Construction	2007	2015	10,215,000	4,284,000	1,661,789	42%
CP14-2132	Zinfandel Complex Phase I Feasibility Study	Preliminary	2014	2018	5,481,000	221,000	521,461	4%

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	Funding to Date	Attrib. to New Dev
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Traffic Mitigation - Impact Fee - Continued								
PM16-7213	PW Project Impact Fee Tracking	Planning	2015	2016	1,892,696	451,696	221,867	24%
PM16-7249	Circulation Plan Update	Planning	2015	2016	98,100	78,000	130,238	80%
PM17-7216	FY 16-17 Project Development	Planning	2016	2017	125,066	40,000	9,965	64%
PM17-7219	FY 2016-17 Transportation Master Plan & Dev Program	Planning	2016	2017	100,000	30,000	3,4783	30%
PM18-7266	PM Project Impact Fee Tracking	Planning	2017	2018	2,495,000	1,005,000	155,204	40%
PM18-7275	FY 17/18 Project Development	Planning	2017	2018	100,000	30,000	20,516	30%
PM18-7277	FY 17/18 Transportation Master Plan and Development Program	Planning	2017	2018	225,000	100,000	84,516	44%
PM18-7279	FY 17/18 Short Range Transit Improvement Plan	Planning	2017	2018	95,000	65,000	291	68%
Total Traffic Mitigation - Impact Fee					\$ 283,867,626	\$ 83,805,701	\$ 11,754,817	

Traffic Mitigation - Admin								
Administrative Duties associated with Traffic Mitigation Fee Program (including updates)								
CP09-2067	Villages of Zinfandel Traffic Signals	Admin	2004	Post 2019-20	n/a	715,550	715,550	100%
PM16-7213	PW Project Impact Fee Tracking	Future	2009	2019	1,766,000	16,000	2,244	1%
PM16-7248	Short Range Transit Improvement Plan	Planning	2015	2016	1,892,696	192,000	133,089	10%
PM18-7266	PM Project Impact Fee Tracking	Planning	2015	2016	75,000	33,000	25,142	44%
		Planning	2017	2018	2,495,000	50,000	16,606	2%
Total Traffic Mitigation - Admin					\$ 1,766,000	\$ 731,550	\$ 892,637	

Villages of Zinfandel - Roadway								
CP06-2048	Right of Way (ROW) Program/Contingency	Ongoing	2006	Post 2019-20	1,875,000	170,000	-	9%
Total Villages of Zinfandel - Roadway					\$ 1,875,000	\$ 170,000	\$ -	

Villages of Zinfandel - Program Admin								
Admin. Duties associated with the (VOZ) Fee Program (including updates)								
Measure A - Transportation Improvements (Administered by Sacramento Transportation Administration)								
CP15-2135	2014/2015 NTMP Project	Admin	2005	Post 2019-20	n/a	7,714	7,714	100%
CP18-2188	2018 Sidewalk Project	Admin	2015	Post 2019-20	334,042	125,000	11,191	37%
CP18-2190	Cordova Creek Multi Use Trail Feasibility Study	Admin	2018	Post 2019-20	244,000	64,000	59,540	26%
CP16-2175	Folsom Blvd Enhancement - Phase V (Bradshaw Rd to Horn Rd)	Admin	2016	Post 2019-20	157,600	30,000	17,503	19%
CP14-2129	Folsom Blvd Enhancement - Phase IV	Admin	2016	Post 2019-20	2,523,431	2,523,431	196,348	100%
CP14-2139	Folsom Blvd Sidewalk South from Rod Beaudry to East of Horn Road	Admin	2014	Post 2019-20	8,316,000	3,465,080	272,407	42%
CP18-2196	Olson Island Plan	Admin	2014	Post 2019-20	1,159,800	1,159,800	3,473	100%
CP18-2195	Safe Routes to School Plan	Admin	2018	Post 2019-20	180,000	25,000	7	14%
CP16-2174	Stone Creek Trail Pedestrian Signals at Kilgore Rd & Zinfandel Dr	Admin	2018	Post 2019-20	280,000	35,000	3,438	13%
CP15-2145	Sunrise Blvd Enhancements	Admin	2016	Post 2019-20	737,045	68,000	47,320	9%
CP15-2148	Sunrise Boulevard & Monier Circle Drainage Improvements	Admin	2015	Post 2019-20	28,904	28,904	516	100%
CP18-2192	Systemic Safety Study	Admin	2018	Post 2019-20	455,000	-	11,321	0%
CP16-2178	Zinfandel/Coloma Signage & Striping Upgrades	Admin	2016	Post 2019-20	83,000	20,000	6,878	24%
PM17-7214	FY16/17 Traffic Control Safety Program	Admin	2005	Post 2019-20	63,662	45,126	156	7%
PM17-7215	FY16/17 Bikeway Master Plan Implementation	Admin	2005	Post 2019-20	91,533	91,533	3,820	100%
PM17-7218	ITS Project Development - FY 16/17	Admin	2005	Post 2019-20	13,981	13,981	207	100%
PM17-7263	ITS Project Development	Admin	2005	Post 2019-20	16,910	17,460	1,613	100%
PM18-7273	FY17/18 Traffic Control and Safety Program	Admin	2005	Post 2019-20	100,000	100,000	96,411	100%
PM18-7274	FY 17/18 Bikeway Master Plan Implementation	Admin	2005	Post 2019-20	50,000	50,000	31,051	100%
PM18-7276	FY 17/18 NTMP Development	Admin	2005	Post 2019-20	35,000	35,000	35,286	100%
PM18-7282	FY 17/18 ITS Project Development	Admin	2005	Post 2019-20	32,000	32,000	25,546	100%
PM18-7320	ATP Technical Assistance Grant	Admin	2005	Post 2019-20	7,000	7,000	4,685	100%
Total Measure A - Transportation Improvements					\$ 7,000	\$ 7,000	\$ 830,082	

Housing Trust Development Impact Fee								
Administrative Duties associated with Housing Program								
AD10-3006	Mather Veterans Village, Phase 1	Admin	2007	Post 2019-20	n/a	142,316	142,316	100%
CP14-2150	Mather Veterans Village, Phase 2	Construction	2010	2016	22,033,675	1,270,863	1,279,700	6%
CP16-2177	Mather Veterans Village, Phase 3	Construction	2014	2018	9,435,000	336,093	330,036	4%
CP10-2094	Senior's Horizons at New Rancho	Preliminary	2016	2018	19,499,659	55,000	69,914	0%
CP18-2193	Crossings at Woodberry Way	Preliminary	2010	2018	16,617,365	2,146,180	1,194,714	13%
		Preliminary	2017	Post 2019-20	2,666,200	2,666,200	105,418	100%
Total Housing Trust Development Impact Fee					\$ 70,251,899	\$ 6,676,652	\$ 3,122,099	