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DEPARTMENT OF
PARKS AND RECREATION

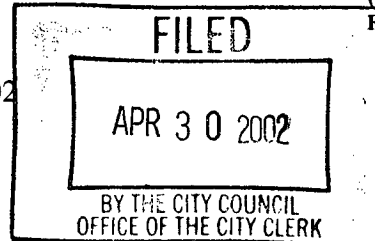
CITY OF SACRAMENTO
CALIFORNIA

1023 J STREET, #200
SACRAMENTO, CA
95814

PARK PLANNING, DESIGN AND
DEVELOPMENT DIVISION

(916) 264-8529
FAX 264-7346

April 18, 2002



City Council
Sacramento, California

Honorable Members in Session:

SUBJECT: City of Sacramento Park Development Impact Fee Annual Reports

LOCATION AND COUNCIL DISTRICT: Citywide, All Council Districts

RECOMMENDATION: This report is for information only.

CONTACT PERSON: Dennis Day, Senior Landscape Architect, 264-7633

FOR COUNCIL MEETING OF: April 30, 2002

SUMMARY

The Park Development Impact Fee Ordinance requires preparation of annual reports on the park fee fund for the City Council (City Code Section 18.44.200).

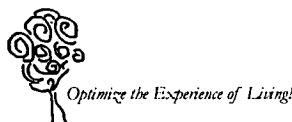
COMMISSION/COMMITTEE ACTION

Not applicable with this report.

BACKGROUND INFORMATION

On August 17, 1999, Council adopted Ordinance No. 99-044 that added Chapter 84.12 (subsequently changed to Chapter 18.44) to the City Code, establishing a park development impact fee for new development within the City of Sacramento, and Resolution No. 99-475 establishing the amount of park development impact fees.

The fees are targeted for new park development, but do not preclude the use of funds to enhance existing parks with amenities to support new residents and employees. The funds may



not be used to subsidize existing deficiencies in park acreage. In most cases the funds will be used to develop new parks. But in some cases where new development occurs in areas where the development of new park acreage is not feasible, the funds will be used to enhance existing parks to meet the needs of new residents and employees in the area.

The Ordinance requires preparation of annual reports on the park development impact fee fund for the City Council. The information to be provided should identify the beginning and ending fund balance, fee revenue collected, and expenditures incurred on park facilities. In addition, the annual report should provide an accounting of park impact fee credits.

FINANCIAL CONSIDERATIONS

Not applicable with this report.

ENVIRONMENTAL CONSIDERATIONS

Not applicable with this report.

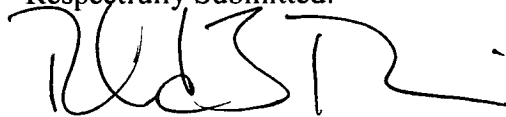
POLICY CONSIDERATIONS

It is the intent and purpose of the Ordinance to provide accountability over the park development impact fee and make this information available to the public.

ESBD CONSIDERATIONS

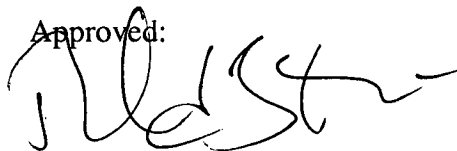
No goods or services are being purchased in association with this report.

Respectfully Submitted:



RICHARD J. RAMIREZ, Acting Director
Deputy City Manager

Approved:



ROBERT P. THOMAS
City Manager

ATTACHMENTS:

Exhibit 1- City of Sacramento Park Development Impact Fee Annual Reports for fiscal years
ended June 30, 2001 and June 30, 2000

Exhibit 2- Park Development Impact Fee Reconciliation by Planning Area

EXHIBIT 1

City of Sacramento
Park Development Impact Fee
Annual Report
For the Fiscal Years Ended June 30, 2001 and June 30, 2000

An annual report for the Park Development Impact Fee is required under City Code Section 18.44.200. The park fee revenue and expenditures are accounted for in Fund 791. The information required is presented below and includes the referenced attachments:

- A1. The beginning and ending balances of the fund - See **Attachment 1** for the Balance Sheets at June 30, 2001 and June 30, 2000.
- A2. The fee revenue, interest, and other income collected in the fund – See **Attachment 2** for the Statements of Revenues, Expenditures and Changes in Fund Balances for the fiscal years ended June 30, 2001 and June 30, 2000.
- A3. The amount of expenditures from the fund - See **Attachment 2** for the Statements of Revenues, Expenditures and Changes in Fund Balances for the fiscal years ended June 30, 2001 and June 30, 2000.
- A4. An accounting of all refunds and reimbursements that the City is obligated to make or has made pursuant to this Chapter – See **Attachment 3** for Park Development Fee Credits recorded as Deferred Revenue as of June 30, 2001 and June 30, 2000.
- A5. The reallocation, if any, of unexpended or unappropriated fee revenue made pursuant to Section 18.44.170(b)(3) of this chapter and Government Code Section 66001(f) – Not applicable for fiscal years ended June 30, 2001 and June 30, 2000.
- A6. The Park Facilities constructed and to be constructed utilizing the revenues collected from the fee established by this Chapter – See **Attachment 4** for the project appropriations, encumbrances and expenditures for Capital Improvement Program (CIP) activity for the fiscal year ended June 30, 2001 (No CIP activity for fiscal year ended June 30, 2000).
- A7. The estimated costs of the park facilities - – See **Attachment 4** for the project appropriations for CIP Activity for fiscal year ended June 30, 2001 (no CIP activity for the fiscal year ended June 30,2000).
- A8. The amount of any automatic annual adjustment made pursuant to Section 18.44.120, including the basis of the calculation - See **Attachment 5** for the Automatic Inflation Adjustment schedule for the calculation for fiscal year ended June 30, 2001.

Attachment 1

**CITY OF SACRAMENTO
 PARK DEVELOPMENT FUND #791
 BALANCE SHEETS
 JUNE 30, 2001 AND JUNE 30, 2000
 (in thousands)**

	<u>2001</u>	<u>2000</u>
	<u>Current Year</u>	<u>Previous Year</u>
<u>ASSETS</u>		
Cash and investments held by City	\$7,901	\$1,620
Cash and investments held by fiscal agent	0	0
Receivables (net of allowances for uncollectibles)		
Accounts	0	0
Loans	0	0
Intergovernmental	52	0
Interest	0	0
Due from other funds	0	0
Prepaid items	0	0
Advances to other funds	0	0
	<u>7,953</u>	<u>1,620</u>
Total assets		
<u>LIABILITIES AND FUND BALANCES</u>		
Liabilities:		
Accounts payable and accrued expenses	206	0
Due to other funds	0	0
Deposits and trust liabilities	0	0
Deferred revenue	2,100	0
	<u>2,306</u>	<u>0</u>
Total liabilities		
Fund balances:		
Reserved:		
For encumbrances	661	0
Unreserved:		
Designated for capital projects	1,183	0
Designated for subsequent year's disbursements	97	0
Undesignated	3,706	1,620
	<u>5,647</u>	<u>1,620</u>
Total fund balances		
Total liabilities and fund balances	<u>\$7,953</u>	<u>\$1,620</u>

Attachment 2

**CITY OF SACRAMENTO
 PARK DEVELOPMENT FUND #791
 STATEMENTS OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 FOR THE FISCAL YEARS ENDED JUNE 30, 2001 and JUNE 30, 2000
 (in thousands)**

	<u>2001</u> <u>Current Year</u>	<u>2000</u> <u>Previous Year</u>
Revenues:		
Intergovernmental	\$0	\$0
Charges for services	0	0
Interest, rents and concessions	317	17
Community service fees	3,924	1,603
Contributions from property owners	0	0
Miscellaneous	52	0
Total revenues	<u>4,293</u>	<u>1,620</u>
Expenditures:		
Capital outlay	266	0
Total expenditures	<u>266</u>	<u>0</u>
Excess (deficiency) of revenues over (under) expenditures	<u>4,027</u>	<u>1,620</u>
Other financing resources (uses):		
Operating transfers in	0	0
Operating transfers out	0	0
Total other financing sources (uses)	<u>0</u>	<u>0</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	4,027	1,620
Fund balances, beginning of year	<u>1,620</u>	<u>0</u>
Fund balances, end of year	<u><u>\$5,647</u></u>	<u><u>\$1,620</u></u>

Attachment 3

**CITY OF SACRAMENTO
PARK DEVELOPMENT FUND #791
DEFERRED REVENUE
FOR THE FISCAL YEARS ENDED JUNE 30, 2001 AND JUNE 30, 2000**

Park development impact fee credits issued in conjunction with the following community facilities districts (CFD):

	<u>2001 Current Year</u>	<u>2000 Previous Year</u>
CFD #4	\$1,100,000	\$0
CFD #2000-01	<u>1,000,000</u>	<u>0</u>
Total Deferred Revenue	<u><u>\$2,100,000</u></u>	<u><u>\$0</u></u>

Attachment 4

**CITY OF SACRAMENTO
PARK DEVELOPMENT FUND #791
CIP ACTIVITY
FOR THE FISCAL YEAR ENDED JUNE 30, 2001**

CIP#	PROJECT NAME	CARRYOVER	FY 01	FY 01 ADDITIONAL	TOTAL	ENCUMBRANCE	EXPENDITURES	TOTAL	CARRYOVER
		6/30/00	APPROVED	APPROPRIATIONS	APPROPRIATIONS	ACTIVITY		BUDGETARY	6/30/01
		A	B	C	A+B+C=D	E	F	E+F=G	D+G=H
LS76	N NATOMAS COMMUNITY PARK 1-A		\$220,110		\$220,110		(\$632)	(\$632)	\$219,478
LS81	N NATOMAS NEIGHBRHD PARK 1-B		41,400		41,400		(314)	(314)	41,086
LS86	N NATOMAS COMMUNITY PARK 4-A		313,950		313,950			0	313,950
LS96	N NATOMAS NEIGHBRHD PARK 9-C		98,670		98,670		(20,035)	(20,035)	78,635
LT01	N NATOMAS COMMUNITY PARK 13-A		135,240	1,100,000	1,235,240	(661,456)	(217,990)	(879,446)	355,794
LT06	N NATOMAS NEIGHBRHD PARK 13-D		27,370		27,370		(11,820)	(11,820)	15,550
LT16	N NATOMAS COMMUNITY PARK 9-A		90,465		90,465		(3,597)	(3,597)	86,868
LT21	N NATOMAS NEIGHBRHD PARK 10-A		34,903		34,903		(11,360)	(11,360)	23,543
LT26	N NATOMAS NEIGHBRHD PARK 13-C		48,092		48,092			0	48,092
		\$0	\$1,010,200	\$1,100,000	\$2,110,200	(\$661,456)	(\$265,747)	(\$927,203)	\$1,182,997

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Attachment 5

**CITY OF SACRAMENTO
PARK DEVELOPMENT FUND #791
AUTOMATIC INFLATION ADJUSTMENT
FOR THE FISCAL YEAR JULY 1, 2000 THROUGH JUNE 30, 2001**

Inflation Factor Calculation:

(from *Engineering News Record*, March 27, 2000 Edition)

San Francisco Construction Cost Index at March, 1999	6,822.80
San Francisco Construction Cost Index at March, 2000	7,154.14
Change	<u>331.34</u>
Percent Change	<u>4.86%</u>

Park Development Impact Fee Calculation

For the Period Inception through June 30, 2000	\$1,201
Automatic Inflation Adjustment	<u>1.0486</u>
For the Period July 1, 2000 through June 30, 2001	<u>\$1,259</u>

City of Sacramento

EXHIBIT 2

Park Development Impact Fee - Fund 791

Reconciliation by Planning Area

For the fiscal years ended June 30, 2001 and June 30, 2000

Year	Transaction	Central City 1	Land Park 2	Pocket 3	South Sac 4	East Broadway 5	East Sac 6	Arden/ Arcade 7	North Sac 8	South Natomas 9	North Natomas 10	Airport/ Meadowview 11	Total
2000	Available fund balance - July 1, 1999	-	-	-	-	-	-	-	-	-	-	-	-
	Fee revenue - residential	-	-	14,412.00	98,482.00	8,407.00	-	-	4,804.00	51,643.00	1,213,747.00	-	1,391,495.00
	Fee revenue - commercial	2,333.36	201.60	-	181.00	236.10	-	14,520.00	-	-	194,649.13	-	212,121.19
	Total revenue	2,333.36	201.60	14,412.00	98,663.00	8,643.10	-	14,520.00	4,804.00	51,643.00	1,408,396.13	-	1,603,616.19
	Expenditures	-	-	-	-	-	-	-	-	-	-	-	-
	Subtotal	2,333.36	201.60	14,412.00	98,663.00	8,643.10	-	14,520.00	4,804.00	51,643.00	1,408,396.13	-	1,603,616.19
	Interest revenue	24.50	2.12	151.33	1,036.00	90.76	-	152.46	50.44	542.27	14,788.64	-	16,838.52
	Available fund balance - June 30, 2000	2,357.86	203.72	14,563.33	99,699.00	8,733.86	-	14,672.46	4,854.44	52,185.27	1,423,184.77	-	1,620,454.71
2001	Available fund balance - July 1, 2000	2,357.86	203.72	14,563.33	99,699.00	8,733.86	-	14,672.46	4,854.44	52,185.27	1,423,184.77	-	1,620,454.71
	Fee revenue - residential	5,978.00	3,719.00	41,373.00	402,590.00	9,956.00	15,108.00	143,730.00	320,885.00	2,438,756.93	30,216.00	3,412,311.93	
	Fee revenue - commercial	4,238.88	600.00	127,048.96	15,402.53	31,321.98	5,304.38	15,098.00	24,690.62	130.00	333,105.50	6,571.20	563,512.05
	Total revenue	10,216.88	4,319.00	168,421.96	417,992.53	41,277.98	20,412.38	15,098.00	168,420.62	321,015.00	2,771,862.43	36,787.20	3,975,823.98
	Expenditures	-	-	-	-	-	-	-	-	-	(265,747.00)	-	(265,747.00)
	Subtotal	12,574.74	4,522.72	182,985.29	517,691.53	50,011.84	20,412.38	29,770.46	173,275.06	373,200.27	3,929,300.20	36,787.20	5,330,531.69
	Interest revenue	319.34	27.59	1,972.41	13,502.88	1,182.88	-	1,987.19	657.47	7,067.79	192,751.14	-	219,468.69
	Subtotal	12,894.08	4,550.31	184,957.70	531,194.41	51,194.72	20,412.38	31,757.65	173,932.53	380,268.06	4,122,051.35	36,787.20	5,550,000.38
	Encumbrances and CIP carryover	-	-	-	-	-	-	-	-	-	(1,844,452.00)	-	(1,844,452.00)
	Available fund balance - June 30, 2001	12,894.08	4,550.31	184,957.70	531,194.41	51,194.72	20,412.38	31,757.65	173,932.53	380,268.06	2,277,599.35	36,787.20	3,705,548.38

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