



City Council Report

915 I Street, 1st Floor

Sacramento, CA 95814

www.cityofsacramento.org

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January 8, 2019

Consent Item 05

Title: Mitigation Fee Act Annual Report for the Year Ending June 30, 2018
[Published 12/14/2018]

Location: Districts 1, 3, 4, 6, and 8

Recommendation: Pass a Motion to receive and file the *Mitigation Fee Act Annual Report for the Year Ending June 30, 2018*.

Contact: Eric Frederick, Program Specialist, (916) 808-5129; Sheri Smith, Special Districts Manager, (916) 808-7204, Department of Finance

Presenter: None.

Attachments:

1-Description/Analysis

2-Exhibit A (Mitigation Fee Act Annual Report)

Description/Analysis

Issue Detail: The Mitigation Fee Act (California Government Code Section 66000 et. Seq., hereafter the Act) and City Code section 18.56.150 mandate an annual report be prepared regarding development impact fees charged by the City and made available to the public. The *Mitigation Fee Act Annual Report for the Year Ending June 30, 2018* (attached as Exhibit A) fulfills the annual reporting requirements for the following development impact fee funds:

- 65th Street Fee Fund
- Downtown Transportation Fee Fund
- Jacinto Creek Planning Area Fee Fund
- North Natomas Drainage Fee Fund
- North Natomas Public Facilities Fee Fund
- North Natomas Public Facilities Land Acquisition Fee Fund
- North Natomas Regional Park Land Acquisition Fee Fund
- North Natomas Transit Fee Fund
- Railyards Fee Fund
- River District Fee Fund
- Willowcreek Fee Fund

The report presents the following information as required by the Act and City Code:

- 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 the expenditures on each improvement, including the total percentage of the cost of the public improvement that was funded by the 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 the loan.
- The amount of any refunds made once it has been determined that sufficient revenues have been collected to fund all projects.
- The amount of any automatic annual adjustment, including the basis of the calculation.

Pursuant to the Act and City Code, the report included as Exhibit A was made available to the public on December 14, 2018.

Policy Considerations: Filing the required annual report will satisfy the requirements of the Act and City Code.

Economic Impacts: Not applicable.

Environmental Considerations:

California Environmental Quality Act (CEQA): Under CEQA Guidelines, this report contains administrative activities that do not constitute a project and is therefore exempt from review (14 Cal Code Reg. §15378(b)(2)).

Sustainability: Not applicable.

Commission/Committee Action: None.

Rationale for Recommendation: The Act and City Code section 18.56.150 require an annual report be filed with City Council for all the City's impact fee funds.

Financial Considerations: There are no financial impacts to any City funds.

Local Business Enterprise (LBE): Not applicable.



**Mitigation Fee Act Annual Report
For the Year Ending June 30, 2018**

Made Available to the Public on December 14, 2018

Received and Filed by the Sacramento City Council at its
Meeting on January 8, 2019

City of Sacramento
Mitigation Fee Act Annual Report
For the Year Ending June 30, 2018

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EXHIBITS

- A-1. FY2017/18 65th Street Fee
- A-2. FY2017/18 Downtown Transportation Fee
- A-3. FY2017/18 JCPA Fee
- A-4. FY2017/18 North Natomas Fees
- A-5. FY2017/18 Railyards Fees
- A-6. FY2017/18 River District Impact Fee
- A-7. FY2017/18 Willowcreek Fee
- B. Combined Statement of Revenues, Expenditures, and Changes in Fund Balance
- C. Identification of Public Improvements on which Fees were Expended

1. INTRODUCTION

The Mitigation Fee Act (California Government Code 66000 et. seq., hereafter the “Act”), more commonly known as Assembly Bill 1600, was enacted by the State of California in 1987. Section 66006(b) of the Act requires local agencies to report, every year and every fifth year, certain financial information regarding their development impact fees. The local agency must make this information available for review by the public and must present it at the next regularly scheduled public meeting not less than 15 days from when the information is made available to the public.

This Fiscal Year (FY) 2017/18 annual report presents the information required by the Act for certain development fee funds established by the City of Sacramento, identified as follows:

- a. 65th Street Fund
- b. Downtown Transportation Fund
- c. Jacinto Creek Planning Area (JCPA) Fund
- d. North Natomas Drainage Fund
- e. North Natomas Public Facilities Fund
- f. North Natomas Public Facilities Land Acquisition (PFLAF) Fund
- g. North Natomas Regional Park Land Acquisition (RPLAF) Fund
- h. North Natomas Transit Fund
- i. Railyards Fund
- j. River District Fund
- k. Willowcreek Fund

For each fee deposited into these funds, the report is organized as follows:

Section 2: A brief description of the type of fee in the account or fund

Section 3: The amount of the fee

Section 4: The beginning and ending balance of the account or fund

Section 5: The amount of the fees collected and interest earned

Section 6: An identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement, including the total percentage of the cost of the public improvement that was funded by the fees

Section 7: 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

Section 8: 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

Section 9: The amount of any refunds made once it has been determined that sufficient revenues have been collected to fund all projects.

Section 10: The amount of any automatic adjustment made under City Code section 18.56.120, including the basis of the calculation.

2. **BRIEF DESCRIPTION OF FEES**

Below is a brief description of the types of fees in the accounts or funds included in this report. A portion of each fee, as described in their respective finance plans, is used to pay for administrative costs associated with each fee and planning costs associated with public facilities paid for with fee revenue.

- a. **65th Street Fee:** This fee is comprised of the following components to pay for specific facilities serving new development in the 65th Street area:
 - i. **Transportation Fee:** This fee is used to fund transportation improvements to promote a variety of travel modes and improve connectivity, including on-site roadway and intersection improvements, tunnels, bike paths, street modifications, signals, sidewalks, ITS improvements, and landscaping.
 - ii. **Water Fee:** This fee is used to fund the upsizing or replacement of existing water mains in order to serve new 65th Street Area development.
 - iii. **Storm Drainage Fee:** This fee is used to fund the upgrades to drainage facilities needed to accommodate new growth in the 65th Street Area. The funded improvements are designed to improve water quality, limit stormwater runoff, improve efficiency of the system, and reduce/prevent flooding in the 65th Street Area.
 - iv. **Sewer Fee:** This fee is used to fund improvements to the existing sanitary sewer system needed to convey sewage from planned new development in the 65th Street Area into the citywide sewer system.
- b. **Downtown Transportation Fee:** Expansion of existing and construction of new transit, rail, roadway, and freeway facilities in the downtown area.
- c. **JCPA Fee:** This fee is comprised of Drainage, Channel, and Facilities components; a brief description of each is provided below:
 - i. **Drainage Fee:** This fee is used to pay for pipelines and detention basins associated with new development in the JCPA based on drainage shed.
 - ii. **Channel Fee:** This fee is used to pay for a drainage channel associated with new development in the JCPA based on drainage shed.
 - iii. **Facilities Fee:** This fee is used to pay for water and roadway facilities, including water pipes, traffic signals, and associated appurtenances related to new development in the JCPA.

- d. **North Natomas Drainage Fee**: This fee is used to pay for the design and construction of new storm drainage detention-related facilities in each drainage basin that does not have an established funding mechanism of its own and serves new development in the North Natomas community.

- e. **North Natomas Public Facilities Fee**: This fee is used to pay for the following facilities that serve new development in the North Natomas community:
 - i. **Roadway and Freeway Facilities**: Expansion of existing construction of new roadway and freeway facilities as described in the *Circulation Element of the North Natomas Community Plan* and supporting reports prepared by Kittelson & Associates.
 - ii. **Freeway and Roadway Landscaping**: Landscaping improvements for freeway corridors and linear roadways.
 - iii. **Fire Station**: Design, construct, and equip two fire stations in North Natomas.
 - iv. **Library**: Design, construct, and provide materials for one library in North Natomas.
 - v. **Police Substation and Equipment**: Design, construct, and equip the North Natomas share of one 24,000 square foot police station.
 - vi. **Community Center**: Fund a portion of the cost of a community center (one of up to four community centers expected at buildout) in the town center, designed for both residential and business use.
 - vii. **Bikeways and Shuttles**: Construct 128,400 linear feet (approximately 24 miles) of bikeway and purchase shuttle buses.

- f. **North Natomas PFLAF**: This fee is used to pay for the acquisition of public lands, including land used for open space, drainage systems, roadways, interchanges, transit facilities, parks, civic facilities, schools, and buffers to other land uses

- g. **North Natomas RPLAF**: This fee is used to pay for the acquisition of regional park land in North Natomas.

- h. **North Natomas Transit Fee**: This fee is used to pay for construction of Light Rail Transit stations that serve new development in the North Natomas community.

- i. **Railyards Fee**: This fee is comprised of a Public Facilities component and a Transportation component; a brief description of each is provided below:
 - i. **Public Facilities Fee**: This fee is used to pay for the following facilities that serve new development in the Railyards Area:
 - 1. **Storm Drainage**: Construction of new storm drainage detention-related facilities as described in the *Facility Element of the Railyards Specific Plan and the Richards Boulevard Area Plan*.

2. Sanitary Sewer: Construction of new sanitary sewer improvements as described in the *Facility Element of the Railyards Specific Plan and the Richards Boulevard Area Plan*.
 3. Community Parks: For each thousand additional residents, the fee will be used to improve the community park portion of the 5.0 acres per 1,000 population requirement to include turf, landscape, community facilities, and recreational amenities.
 4. Fire Station: Construct and equip one fire station in the Railyards Area.
- ii. Transportation Fee: Expansion of existing and construction of new transit, rail, roadway, and freeway facilities in the Railyards Area.
- j. **River District Impact Fee**: This fee is used to fund the cost of backbone infrastructure and public facilities that are needed in the River District to accommodate planned development as set forth in the River District Specific Plan, but are not funded by existing fee programs or other sources of revenues. Fee funded improvements include transportation, storm drainage, water, transportation and utility contingency, open space facilities, light rail station facilities, library facilities, and public safety facilities.
- k. **Willowcreek Fee**: This fee is used to pay for the following facilities that serve new development in the Willowcreek development area:
- i. Transportation: Construction of new transportation improvements which will serve new development in Willowcreek, including roadways, earthwork, traffic handling, two emergency accesses, and new frontage improvements including curb, gutter, and sidewalk abutting Interstate 80.
 - ii. Joint Trench and Utility User Tax: Joint trench utilities and PG&E utility user taxes which will serve new development in Willowcreek.
 - iii. Sanitary Sewer Distribution: Construction of new sanitary sewer system extensions which will serve new development in Willowcreek.
 - iv. Water Improvements: Construction of new water distribution mains which will serve new development in Willowcreek.
 - v. Drainage Improvements: Construction of new storm drainage pipes which will serve new development in Willowcreek.

3. FEE AMOUNTS

The following details the amount of each fee for the year ending June 30, 2018, unless otherwise indicated.

- a. *65th Street Fees:*
See Exhibit A-1.
- b. *Downtown Transportation Fee:*
See Exhibit A-2.
- c. *JCPA Fees:*
See Exhibit A-3.
- d. *North Natomas Fees:*
See Exhibit A-4. Fee amounts provided are those effective on July 1, 2017. Fee updates that became effective on both February 7, 2018 and April 7, 2018 are not included in this report.
- e. *Railyards Fees:*
See Exhibit A-5.
- f. *River District Fees:*
See Exhibit A-7.
- g. *Willowcreek Fee:*
This fee is assigned to undeveloped parcels of land. Exhibit A-8 provides a list of remaining parcels and their assigned Willowcreek Fee.

4. **FUND BALANCES**

The beginning and ending fund balances for each fund or account for the year ending June 30, 2018, are provided in Exhibit B to this report.

5. **FEES COLLECTED AND INTEREST EARNED**

The fees collected and interest earned for each fund or account for the year ending June 30, 2018, are provided in Exhibit B to this report.

6. **IDENTIFICATION OF PUBLIC IMPROVEMENTS ON WHICH FEES WERE EXPENDED**

For each fee district, an identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement during the year ending June 30, 2018, including the total percentage of the cost of the public improvement that was funded by the fees, is provided in Exhibit C to this report.

7. **APPROXIMATE DATE OF COMMENCEMENT OF CONSTRUCTION**

The City of Sacramento determines if sufficient funds exist to finance the public improvements based on the specific public facilities financing plan and nexus studies that establish the fees. Therefore, reference is made to each specific plan regarding the funds needed to complete individual public improvements.

8. **INTERFUND TRANSFERS OR LOANS**

Information regarding interfund transfers or loans for the year ending June 30, 2018, is provided in Exhibit B to this report.

9. **REFUNDS MADE**

For the year ending June 30, 2018, no refunds have been made from surplus fees in any of the districts included in this report.

10. AUTOMATIC ADJUSTMENTS

All fees included in this report are subject to an automatic adjustment to account for inflation. With the exception of the fees outlined below, all fees in-place on July 1, 2017, were automatically increased on that date by 0.45%, which is the percentage increase in the Engineering News Record San Francisco Construction Cost Index from March 2016 to March 2017.

Below is a list of fees that were automatically adjusted on July 1, 2017, using a different basis than that described above:

- a. *North Natomas Public Facilities Fee*: The automatic adjustment of this fee was 0.0%, and is based on the methodology outlined in the Development Agreements with the property owners.
- b. *North Natomas PFLAF*: The automatic adjustment of this fee was 0.0%, and is based on appraised value of remaining land and outstanding acquisition agreements
- c. *North Natomas RPLAF*: The automatic adjustment of this fee was 3.789%, and is based on the percentage change in the San Francisco Consumer Price Index (CPI) for all urban consumers from April 1 of the previous year to April 1 of the current year, the RPLAF will be escalated by a minimum of 2 percent annually, or more as dictated by the CPI.
- d. *River District Impact Fees*: No automatic adjustment was applied to these fees on July 1, 2017.

Exhibit A-1
FY2017/18 65th Street Fees

**65th Street Area Fees
as of July 1, 2017**

	Basis	Transportation Fee	Water Fee	Drainage Fee	Sewer Fee	Administration Fee
Single Family	per unit	1,186.27	425.89	649.89	668.97	88.39
Multifamily	per unit	683.03	335.49	389.73	526.34	58.26
Office	per sq. ft.	1.76	0.10	0.17	0.15	0.07
Retail	per sq. ft.	1.79	0.01	0.03	0.01	0.06
Industrial	per sq. ft.	1.22	0.05	0.16	0.08	0.05
Hotel	per room	491.18	139.62	689.06	292.30	48.21

Exhibit A-2
FY2017/18 Downtown Transportation Fees

**Downtown Transportation Fee
as of July 1, 2017**

Land Use		Basis	Transportation Fee
RES	Residential	per unit	1,030.21
OFF	Office	per sq. ft.	1.97
RET	Retail	per sq. ft.	2.16
HOTL	Hotel	per room	511.01
IND	Industrial	per sq. ft.	0.69

Exhibit A-3
FY2017/18 JCPA Fees

JCPA Fees as of July 1, 2017

	Drainage	4% Admin	Total Drainage	Channel	4% Admin	Channel (including 4% admin)	PFF Fee Components				Total PFF	Total Fee		
							Water	Roadways	Developer & City Planning	City Admin (4% of fees)				
Watershed 1														
Low-Density	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	per unit
Medium/Low Density	\$ 624	\$ 25	\$ 649	\$ -	\$ -	\$ -	\$ 723	\$ 215	\$ -	\$ 38	\$ 976	\$ 1,624	\$ 1,624	per unit
Medium Density	\$ 502	\$ 20	\$ 522	\$ -	\$ -	\$ -	\$ 562	\$ 174	\$ -	\$ 29	\$ 766	\$ 1,288	\$ 1,288	per unit
Office/Commercial	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	per ac
School	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	per ac
Watershed 2														
Low-Density (see note 1)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 950	\$ 227	\$ -	\$ 47	\$ 1,224	\$ 1,224	\$ 1,224	per unit
Medium/Low Density	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 723	\$ 215	\$ -	\$ 38	\$ 976	\$ 976	\$ 976	per unit
Medium Density	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 562	\$ 174	\$ -	\$ 29	\$ 766	\$ 766	\$ 766	per unit
Office/Commercial	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,095	\$ 3,880	\$ -	\$ 399	\$ 10,374	\$ 10,374	\$ 10,374	per ac
School	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	per ac
Watershed 3														
Low-Density	\$ 1,241	\$ 50	\$ 1,290	\$ 975	\$ 39	\$ 1,014	\$ 950	\$ 227	\$ -	\$ 47	\$ 1,224	\$ 3,529	\$ 3,529	per unit
Medium/Low Density	\$ 997	\$ 40	\$ 1,037	\$ 784	\$ 31	\$ 816	\$ 723	\$ 215	\$ -	\$ 38	\$ 976	\$ 2,829	\$ 2,829	per unit
Medium Density	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	per unit
Office/Commercial	\$ 12,722	\$ 509	\$ 13,231	\$ 9,997	\$ 400	\$ 10,397	\$ 6,095	\$ 3,880	\$ -	\$ 399	\$ 10,374	\$ 34,003	\$ 34,003	per ac
School	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	per ac
Watershed 4														
Low-Density	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	per unit
Medium/Low Density	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	per unit
Medium Density	\$ 1,046	\$ 42	\$ 1,087	\$ -	\$ -	\$ -	\$ 562	\$ 174	\$ -	\$ 29	\$ 766	\$ 1,853	\$ 1,853	per unit
Office/Commercial	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	per ac
School	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	per ac
Watershed 5														
Low-Density	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	per unit
Medium/Low Density	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	per unit
Medium Density	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	per unit
Office/Commercial	\$ 22,461	\$ 898	\$ 23,359	\$ 9,997	\$ 400	\$ 10,397	\$ 6,095	\$ 3,880	\$ -	\$ 399	\$ 10,374	\$ 44,131	\$ 44,131	per ac
School	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	per ac
Watershed 6														
Low-Density	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	per unit
Medium/Low Density	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	per unit
Medium Density	\$ 1,860	\$ 74	\$ 1,935	\$ 631	\$ 25	\$ 656	\$ 562	\$ 174	\$ -	\$ 29	\$ 766	\$ 3,356	\$ 3,356	per unit
Office/Commercial	\$ 29,470	\$ 1,179	\$ 30,649	\$ 9,997	\$ 400	\$ 10,397	\$ 6,095	\$ 3,880	\$ -	\$ 399	\$ 10,374	\$ 51,420	\$ 51,420	per ac
School	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	per ac
Watershed 7														
Low-Density	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	per unit
Medium/Low Density	\$ 848	\$ 34	\$ 882	\$ 786	\$ 31	\$ 818	\$ 723	\$ 215	\$ -	\$ 38	\$ 976	\$ 2,675	\$ 2,675	per unit
Medium Density	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	per unit
Office/Commercial	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	per ac
School	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	per ac
Laguna Vega (2)														
Low-Density	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	per unit
Medium/Low Density	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	per unit
Medium Density	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	per unit
Office/Commercial	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	per ac
School	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	per ac

Note 1: Exempt from Drainage and Channel fees. They built their drainage improvements prior to the finance plan being put together.

Exhibit A-4
FY2017/18 North Natomas Fees

City of Sacramento North Natomas Development Fee Schedule Fees Going Forward

BY LAND USE
dated 6/23/17

Fee Type	Land Use	As Of 07/01/16	As Of 07/01/17	Change 7/1/16 - 7/1/17		Adjustment Basis (1)
				\$	%	
Residential:						
		Per Unit	Per Unit			
Public Facilities Fees	<3250	\$ 6,130	\$ 6,130	\$ -	0.000%	Postponed
Transit Fees	<3250	\$ 444	\$ 446	\$ 2	0.446%	ENR CCI
Land Acquisition	<3250	\$ 1,752	\$ 1,752	\$ -	0.000%	No Change
Regional Park Fees	<3250	\$ 1,339	\$ 1,390	\$ 51	3.789%	CPI
		\$ 9,665	\$ 9,718	\$ 53	0.548%	
Public Facilities Fees	>5000	\$ 8,177	\$ 8,177	\$ -	0.000%	Postponed
Transit Fees	>5000	\$ 533	\$ 535	\$ 2	0.446%	ENR CCI
Land Acquisition	>5000	\$ 2,713	\$ 2,713	\$ -	0.000%	No Change
Regional Park Fees	>5000	\$ 2,104	\$ 2,184	\$ 80	3.789%	CPI
		\$ 13,527	\$ 13,609	\$ 82	0.606%	
Public Facilities Fees	3250-5000	\$ 7,153	\$ 7,153	\$ -	0.000%	Postponed
Transit Fees	3250-5000	\$ 489	\$ 491	\$ 2	0.446%	ENR CCI
Land Acquisition	3250-5000	\$ 2,232	\$ 2,232	\$ -	0.000%	No Change
Regional Park Fees	3250-5000	\$ 1,722	\$ 1,787	\$ 65	3.789%	CPI
		\$ 11,596	\$ 11,663	\$ 67	0.578%	
Public Facilities Fees	Age-Restricted SF	\$ 5,741	\$ 5,741	\$ -	0.000%	Postponed
Transit Fees	Age-Restricted SF	\$ 349	\$ 351	\$ 2	0.446%	ENR CCI
Land Acquisition	Age-Restricted SF	\$ 3,224	\$ 3,224	\$ -	0.000%	No Change
Regional Park Fees	Age-Restricted SF	\$ 2,513	\$ 2,608	\$ 95	3.789%	CPI
		\$ 11,827	\$ 11,924	\$ 97	0.820%	

Multi-Family (>2 attached units):

		Per Unit	Per Unit			
Public Facilities Fees	>18 units/acre	\$ 4,628	\$ 4,628	\$ -	0.000%	Postponed

North Natomas Development Fee Schedule Fees Going Forward

BY LAND USE

dated 6/23/17

Fee Type	Land Use	As Of 07/01/16	As Of 07/01/17	Change 7/1/16 - 7/1/17		Adjustment Basis (1)
				\$	%	
Transit Fees	>18 units/acre	\$ 349	351	\$ 2	0.446%	ENR CCI
Land Acquisition Fees	>18 units/acre	\$ 802	\$ 802	\$ -	0.000%	No Change
Regional Park Fees	>18 units/acre	\$ 638	662	\$ 24	3.789%	CPI
		\$ 6,417	\$ 6,443	\$ 26	0.405%	
Public Facilities Fees	12-18 units/acre	\$ 5,379	\$ 5,379	\$ -	0.000%	Postponed
Transit Fees	12-18 units/acre	\$ 398	400	\$ 2	0.446%	ENR CCI
Land Acquisition Fees	12-18 units/acre	\$ 1,277	\$ 1,277	\$ -	0.000%	No Change
Regional Park Fees	12-18 units/acre	\$ 992	1,030	\$ 38	3.789%	CPI
		\$ 8,046	\$ 8,086	\$ 40	0.497%	
Public Facilities Fees	8-12 units/acre	\$ 6,130	\$ 6,130	\$ -	0.000%	Postponed
Transit Fees	8-12 units/acre	\$ 444	446	\$ 2	0.446%	ENR CCI
Land Acquisition Fees	8-12 units/acre	\$ 1,752	\$ 1,752	\$ -	0.000%	No Change
Regional Park Fees	8-12 units/acre	\$ 1,344	1,395	\$ 51	3.789%	CPI
		\$ 9,670	\$ 9,723	\$ 53	0.548%	
Public Facilities Fees	Age-Restricted Apts	\$ 2,763	\$ 2,763	\$ -	0.000%	Postponed
Transit Fees	Age-Restricted Apts	\$ 172	173	\$ 1	0.446%	ENR CCI
Land Acquisition Fees	Age-Restricted Apts	\$ 805	\$ 805	\$ -	0.000%	No Change
Regional Park Fees	Age-Restricted Apts	\$ 629	653	\$ 24	3.789%	CPI
		\$ 4,369	\$ 4,394	\$ 25	0.572%	
Public Facilities Fees	Age-Restricted Congr Care	\$ 1,223	\$ 1,223	\$ -	0.000%	Postponed
Transit Fees	Age-Restricted Congr Care	\$ 95	95	\$ -	0.446%	ENR CCI
Land Acquisition Fees	Age-Restricted Congr Care	\$ 425	\$ 425	\$ -	0.000%	No Change
Regional Park Fees	Age-Restricted Congr Care	\$ 330	343	\$ 13	3.789%	CPI
		\$ 2,073	\$ 2,086	\$ 13	0.627%	

Non-Residential:

Per Net Acre **Per Net Acre**

North Natomas Development Fee Schedule Fees Going Forward

BY LAND USE

dated 6/23/17

Fee Type	Land Use	As Of 07/01/16	As Of 07/01/17	Change 7/1/16 - 7/1/17		Adjustment Basis (1)
				\$	%	
Public Facilities Fees	Community Commercial	\$ 149,775	\$ 149,775	\$ -	0.000%	Postponed
Transit Fees	Community Commercial	\$ 18,889	18,973	\$ 84	0.446%	ENR CCI
Land Acquisition Fees	Community Commercial	\$ 18,190	\$ 18,190	\$ -	0.000%	No Change
Regional Park Fees	Community Commercial	\$ 14,175	14,712	\$ 537	3.789%	CPI
		\$ 201,029	\$ 201,650	\$ 621	0.309%	
Public Facilities Fees	Convalescent Care/Nursing	\$ 44,656	\$ 44,656	\$ -	0.000%	Postponed
Transit Fees	Convalescent Care/Nursing	\$ 3,867	3,884	\$ 17	0.446%	ENR CCI
Land Acquisition Fees	Convalescent Care/Nursing	\$ 18,190	\$ 18,190	\$ -	0.000%	No Change
Regional Park Fees	Convalescent Care/Nursing	\$ 14,175	14,712	\$ 537	3.789%	CPI
		\$ 80,888	\$ 81,442	\$ 554	0.685%	
Public Facilities Fees	Convenience Commercial	\$ 257,261	\$ 257,261	\$ -	0.000%	Postponed
Transit Fees	Convenience Commercial	\$ 36,665	36,829	\$ 164	0.446%	ENR CCI
Land Acquisition Fees	Convenience Commercial	\$ 18,190	\$ 18,190	\$ -	0.000%	No Change
Regional Park Fees	Convenience Commercial	\$ 14,175	14,712	\$ 537	3.789%	CPI
		\$ 326,291	\$ 326,992	\$ 701	0.215%	
Public Facilities Fees	EC Commercial	\$ 149,775	\$ 149,775	\$ -	0.000%	Postponed
Transit Fees	EC Commercial	\$ 18,889	18,973	\$ 84	0.446%	ENR CCI
Land Acquisition Fees	EC Commercial	\$ 18,190	\$ 18,190	\$ -	0.000%	No Change
Regional Park Fees	EC Commercial	\$ 14,175	14,712	\$ 537	3.789%	CPI
		\$ 201,029	\$ 201,650	\$ 621	0.309%	
Public Facilities Fees	Highway Commercial	\$ 152,093	\$ 152,093	\$ -	0.000%	Postponed
Transit Fees	Highway Commercial	\$ 19,442	19,529	\$ 87	0.446%	ENR CCI
Land Acquisition Fees	Highway Commercial	\$ 18,190	\$ 18,190	\$ -	0.000%	No Change
Regional Park Fees	Highway Commercial	\$ 14,175	14,712	\$ 537	3.789%	CPI
		\$ 203,900	\$ 204,524	\$ 624	0.306%	
Public Facilities Fees	Light Industrial w/ <20% Office	\$ 47,222	\$ 47,222	\$ -	0.000%	Postponed
Transit Fees	Light Industrial w/ <20% Office	\$ 3,333	3,348	\$ 15	0.446%	ENR CCI

North Natomas Development Fee Schedule Fees Going Forward

BY LAND USE

dated 6/23/17

Fee Type	Land Use	As Of		Change 7/1/16 - 7/1/17		Adjustment Basis (1)
		07/01/16	07/01/17	\$	%	
Land Acquisition Fees	Light Industrial w/ <20% Office	\$ 18,190	\$ 18,190	\$ -	0.000%	No Change
Regional Park Fees	Light Industrial w/ <20% Office	\$ 14,175	\$ 14,712	\$ 537	3.789%	CPI
		\$ 82,920	\$ 83,472	\$ 552	0.666%	
Public Facilities Fees	Light Industrial w/ 20%-50% Office	\$ 56,927	\$ 56,927	\$ -	0.000%	Postponed
Transit Fees	Light Industrial w/ 20%-50% Office	\$ 4,499	\$ 4,519	\$ 20	0.446%	ENR CCI
Land Acquisition Fees	Light Industrial w/ 20%-50% Office	\$ 18,190	\$ 18,190	\$ -	0.000%	No Change
Regional Park Fees	Light Industrial w/ 20%-50% Office	\$ 14,175	\$ 14,712	\$ 537	3.789%	CPI
		\$ 93,791	\$ 94,348	\$ 557	0.594%	
Public Facilities Fees	Office EC 30	\$ 79,570	\$ 79,570	\$ -	0.000%	Postponed
Transit Fees	Office EC 30	\$ 7,222	\$ 7,254	\$ 32	0.446%	ENR CCI
Land Acquisition Fees	Office EC 30	\$ 18,190	\$ 18,190	\$ -	0.000%	No Change
Regional Park Fees	Office EC 30	\$ 14,175	\$ 14,712	\$ 537	3.789%	CPI
		\$ 119,157	\$ 119,726	\$ 569	0.478%	
Public Facilities Fees	Office EC 40	\$ 100,937	\$ 100,937	\$ -	0.000%	Postponed
Transit Fees	Office EC 40	\$ 10,000	\$ 10,045	\$ 45	0.446%	ENR CCI
Land Acquisition Fees	Office EC 40	\$ 18,190	\$ 18,190	\$ -	0.000%	No Change
Regional Park Fees	Office EC 40	\$ 14,175	\$ 14,712	\$ 537	3.789%	CPI
		\$ 143,302	\$ 143,884	\$ 582	0.406%	
Public Facilities Fees	Office EC 65	\$ 151,249	\$ 151,249	\$ -	0.000%	Postponed
Transit Fees	Office EC 65	\$ 16,109	\$ 16,181	\$ 72	0.446%	ENR CCI
Land Acquisition Fees	Office EC 65	\$ 18,190	\$ 18,190	\$ -	0.000%	No Change
Regional Park Fees	Office EC 65	\$ 14,175	\$ 14,712	\$ 537	3.789%	CPI
		\$ 199,723	\$ 200,332	\$ 609	0.305%	
Public Facilities Fees	Office EC 80	\$ 178,707	\$ 178,707	\$ -	0.000%	Postponed
Transit Fees	Office EC 80	\$ 19,442	\$ 19,529	\$ 87	0.446%	ENR CCI
Land Acquisition Fees	Office EC 80	\$ 18,190	\$ 18,190	\$ -	0.000%	No Change
Regional Park Fees	Office EC 80	\$ 14,175	\$ 14,712	\$ 537	3.789%	CPI

North Natomas Development Fee Schedule Fees Going Forward

BY LAND USE

dated 6/23/17

Fee Type	Land Use	As Of 07/01/16	As Of 07/01/17	Change 7/1/16 - 7/1/17		Adjustment Basis (1)
				\$	%	
		\$ 230,514	\$ 231,138	\$ 624	0.271%	
Public Facilities Fees	Office/Hospital EC 50	\$ 118,054	\$ 118,054	\$ -	0.000%	Postponed
Transit Fees	Office/Hospital EC 50	\$ 12,220	12,275	\$ 55	0.446%	ENR CCI
Land Acquisition Fees	Office/Hospital EC 50	\$ 18,190	\$ 18,190	\$ -	0.000%	No Change
Regional Park Fees	Office/Hospital EC 50	\$ 14,175	14,712	\$ 537	3.789%	CPI
		\$ 162,639	\$ 163,231	\$ 592	0.364%	
Public Facilities Fees	Regional Commercial	\$ 136,042	\$ 136,042	\$ -	0.000%	Postponed
Transit Fees	Regional Commercial	\$ 16,665	16,739	\$ 74	0.446%	ENR CCI
Land Acquisition Fees	Regional Commercial	\$ 18,190	\$ 18,190	\$ -	0.000%	No Change
Regional Park Fees	Regional Commercial	\$ 14,175	14,712	\$ 537	3.789%	CPI
		\$ 185,072	\$ 185,683	\$ 611	0.330%	
Public Facilities Fees	Transit Commercial	\$ 207,769	\$ 207,769	\$ -	0.000%	Postponed
Transit Fees	Transit Commercial	\$ 28,330	28,456	\$ 126	0.446%	ENR CCI
Land Acquisition Fees	Transit Commercial	\$ 18,190	\$ 18,190	\$ -	0.000%	No Change
Regional Park Fees	Transit Commercial	\$ 14,175	14,712	\$ 537	3.789%	CPI
		\$ 268,464	\$ 269,127	\$ 663	0.247%	
Public Facilities Fees	Village Commercial	\$ 206,877	\$ 206,877	\$ -	0.000%	Postponed
Transit Fees	Village Commercial	\$ 28,330	28,456	\$ 126	0.446%	ENR CCI
Land Acquisition Fees	Village Commercial	\$ 18,190	\$ 18,190	\$ -	0.000%	No Change
Regional Park Fees	Village Commercial	\$ 14,175	14,712	\$ 537	3.789%	CPI
		\$ 267,572	\$ 268,235	\$ 663	0.248%	

Arena & Stadium:

		Per Net Acre	Per Net Acre			
Public Facilities Fees	Arena			N/A	N/A	
Public Facilities Fees	Stadium	\$ 139,275	\$ 139,275	\$ -	0.000%	Postponed
Land Acquisition Fees	Arena	\$ 13,268	\$ 13,268	\$ -	0.000%	No Change
Land Acquisition Fees	Stadium	\$ 11,117	\$ 11,117	\$ -	0.000%	No Change

North Natomas Development Fee Schedule Fees Going Forward

BY LAND USE

dated 6/23/17

Fee Type	Land Use	As Of 07/01/16	As Of 07/01/17	Change 7/1/16 - 7/1/17		Adjustment Basis (1)
				\$	%	
Regional Park Fee	Arena	\$ 14,175	14,712	\$ 537	3.789%	CPI
Regional Park Fee	Stadium	\$ 14,175	14,712	\$ 537	3.789%	CPI
Transit Fees	Arena	N/A	N/A	N/A	N/A	
Transit Fees	Stadium	\$ 18,741	18,825	\$ 84	0.446%	ENR CCI

end of schedule

1) ENR CCI refers to percentage change in March 2016 to March 2017 SF CCI. CPI refers to percentage change in April 2016 to April 2017 SF CPI.

Exhibit A-5
FY2017/18 Railyards Fees

**Railyards Fees
as of July 1, 2017**

Land Use	Basis	Transportation Fee	Public Facilities Fee
RES Residential	per unit	4,831.87	6,225.12
OFF Office	per sq. ft.	9.18	2.59
RET Retail	per sq. ft.	10.24	5.14
PUB Public	per sq. ft.	1.07	9.95
HOTL Hotel	per room	2,400.19	3,201.61

Exhibit A-6
FY2017/18 River District Impact Fees

River District Impact Fee as of July 1, 2017

	Land Use	Basis	Base Fee	Economic Incentive*
RES	Residential	per unit	6,376.00	3,188.00
COMM/RET	Commercial/Retail	per sq. ft.	14.20	7.10
OFF	Office	per sq. ft.	11.20	5.60
IND	Light Industrial	per sq. ft.	7.46	3.73
HOTL	Hotel	per room	3,534.00	1,767.00

***Economic Incentive Limitations:**

- Overall maximum of 1,000 residential dwelling units are eligible for the incentive program.
No more than 200 dwelling units are eligible for any single development project.
- Overall maximum of 500,000 SF of office development is eligible for the incentive program.
No more than 200,000 SF is eligible for any single office development.
- Overall maximum of 100,000 SF of retail development is eligible for the incentive program.
No more than 25,000 SF is eligible for any single retail development.

Exhibit A-7
FY2017/18 Willowcreek Fees

Willowcreek Fees as of July 1, 2017*

Assessor's Parcel Number	Fee per Parcel
225-0220-030-0000	\$82,044
225-0220-066-0000	\$394,392
225-0220-068-0000	\$86,875
225-0220-104-0000	\$486,096
225-0220-105-0000	\$433,937
225-0220-106-0000	\$1,236,505
225-0220-107-0000	\$232,189
225-0220-117-0000	\$463,651
225-0220-118-0000	\$306,596
274-0030-036-0000	\$8,715
274-0030-083-0000	\$507,436
274-0030-084-0000	\$256,298
274-0440-009-0000	\$5,127

* Excludes undevelopable parcels and parcels owned by a public agency.

Exhibit B
**Combined Statement of Revenues,
Expenditures, and Changes in Fund Balance
For the Fiscal Year Ended June 30, 2018**

City of Sacramento
Combined Statement of Revenues, Expenditures and Changes in Fund Balance
All Impact Fee Funds
For the Fiscal Year Ended June 30, 2018

Fund Description	Fund	Beginning Balance¹	Impact Fee Revenue¹	Interest Income¹	Transfer In/(Out)¹	Total Available¹	Expenditures¹	Ending Balance¹
65th Street Impact Fee Fund	3214	-	197,129	1,209		198,338	-	198,338
Downtown Impact Fee Fund	3210	889,134	139,366	14,140		1,042,640	47,383	995,257
Jacinto Creek Planning Area	3203	1,795,156	366,728	29,941		2,191,826	41,353	2,150,473
NNFP Drainage Fee Fund	3205	3,307	-	51		3,358	-	3,358
NNFP Pub Land Acquisition Fee	3208	3,724,712	2,097,253	65,959		5,887,924	2,154,023	3,733,901
NNFP Public Facilities Fee Fnd	3206	20,359,082	5,556,344	329,961		26,245,387	2,661,309 ³	23,584,078
NNFP Reg Park Land Acquisition	3209	396	2,411,777	15,930	(1,921,147) ²	506,956	422,103 ³	84,853
NNFP Transit Fee Fund	3207	8,283,773	659,752	131,828	1,921,147 ²	10,996,500	14,681	10,981,819
Railyards Impact Fee Fund	3211	-	-	-		-	(7,762) ⁴	7,762
River District Impact Fee Fund	3212	669,261	11,190	10,218		690,669	13,568	677,102
Willowcreek Fee District Fund	3008	806,302	-	12,317		818,618	6,167	812,451
		<u>36,531,123</u>	<u>11,439,540</u>	<u>611,554</u>	<u>-</u>	<u>48,582,217</u>	<u>5,352,824</u>	<u>43,229,392</u>

¹Is prepared using the cash basis of accounting. Revenues and expenditures are reported in the accounting period in which they are received or disbursed, respectively.

²The inter-fund loans were obtained to pay debt service on the Park Bonds and call a portion of the principal of the Park Bonds; earning interest at the Pool A rate; and will be repaid when the City Manager determines that cash for that purpose is available in the NN Reg Park Land Acquisition Fee program or when repayment is required for the allowable purposes on the Green Line, whichever occurs first. Construction in Natomas stopped in 2008 after the Federal Emergency Management Agency (FEMA) imposed Natomas Building Moratorium. Due to this building restrictions there's insufficient cash for available in the Park Fee program to service the Park Bonds.

³Cash in the NNFP Reg Park Land Acquisition Fee and NNFP Public Facilities Fee programs are used to pay the principal and interest on bonds issued to finance the acquisition of the North Natomas Regional Park. The 2015 Refunding Revenue Bonds issued on June 2015 and the 2006 Capital Improvement Revenue Bonds, Series E issued on December 2006 refunded the Park Bonds. Due December 1, 2020 and December 1, 2033, respectively, bearing interest rates of 3% to 5.25%.

⁴Due to timing of expenditures and developer reimbursements.

Exhibit C
Identification of Public Improvements on
which Fees were Expended
For the Fiscal Year Ended June 30, 2018

City of Sacramento
Identification of Public Improvements on which Fees were Expended
For the Fiscal Year Ended June 30, 2018

Fund Description	Fund	Expenditure Description	FY2017/18 Expenditures	% Funded with Dev Fee
Downtown Impact Fee Fund	3210	Administrative Services	\$ 47,383.00	100%
Downtown Impact Fee Fund Total			\$ 47,383.00	
Jacinto Creek Planning Area	3203	Administrative Services	\$ 41,353.00	100%
Jacinto Creek Planning Area Total			\$ 41,353.00	
NNFP Pub Land Acquisition Fee	3208	Administrative Services	\$ 124,449.00	100%
NNFP Pub Land Acquisition Fee	3208	Developer Reimbursements	\$ 2,029,574.00	100%
NNFP Pub Land Acquisition Fee Total			\$ 2,154,023.00	
NNFP Public Facilities Fee Fnd	3206	Administrative Services	\$ 312,802.00	100%
NNFP Public Facilities Fee Fnd	3206	Fire Station 43 - Construction	\$ 168,324.00	100%
NNFP Public Facilities Fee Fnd	3206	North Natomas Community/Aquatic Center	\$ 280,916.00	100%
NNFP Public Facilities Fee Fnd	3206	2015 Refunding	\$ 1,606,179.00 ¹	100%
NNFP Public Facilities Fee Fnd	3206	2006 Series E CIRBS	\$ 293,088.00 ¹	100%
NNFP Public Facilities Fee Fnd Total			\$ 2,661,309.00	
NNFP Reg Park Land Acquisition	3209	Administrative Services	\$ 74.00	100%
NNFP Reg Park Land Acquisition	3209	2006 Series E CIRBS	\$ 422,028.00 ¹	100%
NNFP Reg Park Land Acquisition Total			\$ 422,102.00	
NNFP Transit Fee Fund	3207	Administrative Services	\$ 14,681.00	100%
NNFP Transit Fee Fund Total			\$ 14,681.00	
Railyards Impact Fee Fund	3211	Administrative Services	\$ (7,762.00)	0%
Railyards Impact Fee Fund Total			\$ (7,762.00)	
River District Impact Fee Fund	3212	Administrative Services	\$ 13,568.00	100%
River District Impact Fee Fund Total			\$ 13,568.00	
Willowcreek Fee District Fund	3008	Administrative Services	\$ 6,167.00	100%
Willowcreek Fee District Fund Total			\$ 6,167.00	
Grand Total			\$ 5,352,824	

¹Cash in the NNFP Reg Park Land Acquisition Fee and NNFP Public Facilities Fee programs are used to pay the principal and interest on bonds issued to finance the acquisition of the North Natomas Regional Park. The 2015 Refunding Revenue Bonds issued on June 2015 and the 2006 Capital Improvement Revenue Bonds, Series E issued on December 2006 refunded the Park Bonds. Due December 1, 2020 and December 1, 2033, respectively, bearing interest rates of 3% to 5.25%.