



REPORT TO COUNCIL

City of Sacramento

915 I Street, Sacramento, CA 95814-2604
www.CityofSacramento.org

CONSENT
September 23, 2008

**Honorable Mayor and
 Members of the City Council**

Title: Park Development Impact Fee (PIF) Annual Report for Fiscal Years 2006-07 and 2005-06

Location/Council District: Citywide

Recommendation: Adopt a **Resolution:** 1) approving the *City of Sacramento Park Development Impact Fee Report for Fiscal Years 2006-07 and 2005-06*.

Contact: J.P. Tindell, Park Planning and Development Manager, 808-1955

Jay Proffitt, Program Specialist, 808-8825

Presenters: Not applicable

Department: Parks and Recreation

Division: Park Planning & Development Services

Organization No: 19001111

Description/Analysis

Issue: Sacramento City Code Section 18.44.200 mandates an annual report to City Council regarding the PIF fund. Staff recommends that the City Council approve the *City of Sacramento Park Development Impact Fee Report for Fiscal Years 2006-07 and 2005-06*.

Policy Considerations: Providing parks and recreation facilities is consistent with the City's strategic plan to enhance liveability in Sacramento's neighborhoods by expanding park and recreation facilities throughout the City.

Committee/Commission Action: The Parks and Recreation Commission will receive informational copies of this report.

Environmental Considerations:

California Environmental Quality Act (CEQA): This report concerns administrative activities that will not have a significant effect on the environment, and does not constitute a "project" as defined by the California Environmental Quality Act (CEQA) [CEQA Guidelines Sections 15061(b)(3); 15378(b)(2)].

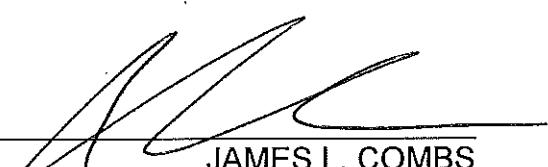
Sustainability Considerations: This report concerns administrative activities. Projects utilizing PIF funds will be reviewed for consistency with the goals, policies, and targets of the City Sustainability Master Plan and the Parks and Recreation Department Sustainability Master Plan.

Rationale for Recommendation: Sacramento City Code Section 18.44.200 mandates an annual report to City Council regarding the Park Development Impact Fee fund.

Financial Considerations: The attached report (Exhibit A, page 6) provides a comprehensive accounting of the revenues, expenditures, and budgets of the PIF program for fiscal years 2006-07 and 2005-06. It is noteworthy that the PIF generated \$60,011,415 in park development revenue plus interest since its inception in 1999 through June 2007. Through the end of fiscal year 2007, \$38,909,348 was allocated to projects. An additional \$8,098,800 of PIF funds was programmed in the *Approved Capital Improvement Program, 2007 – 2012* and \$600,000 has been programmed in the *Approved Capital Improvement Program, 2008 – 2013*. As of July 2007, the remaining balance of PIF funds was available for subsequent programming to additional park development and rehabilitation projects in fiscal year 2007-08 and later.

Emerging Small Business Development (ESBD): No goods or services are being purchased in association with this report.

Respectfully Submitted by:



JAMES L. COMBS
Director, Parks and Recreation

Recommendation Approved:



fn RAY KERRIDGE
Cassandra A.B. Jenny
City Manager

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Attachment 1**Background Information**

On August 17, 1999, the City Council adopted Ordinance 99-044 which added Chapter 84.12 (subsequently changed to Chapter 18.44) to the City Municipal Code. This code, as well as City Resolution 99-475, established a PIF for development of public parks in the City of Sacramento.

Ordinance 99-044 requires preparation of an annual report on the PIF for City Council review and approval. The information provided identifies the annual beginning and ending fund balance, fees collected, and expenditures incurred. In addition, the annual report provides an accounting of park impact fee credits. These credits occur when the City enters into a contract for developer-built parks ("turn key" development).

On April 30, 2002, City Resolution 2002-231 was adopted, amending the schedule of fees, and staff was directed to report back to the City Council with information on the actual experience of developing parks with the increased fees. A review and nexus report was presented to the City Council on October 9, 2003; the report included a recommendation to increase the PIF to enable the Parks and Recreation Department to more fully develop new neighborhood and community parks. City Resolution 2004-693 established an increase to the PIF. In addition, the City Council asked staff to report back on fees for larger community facilities, land acquisition and development for regional parks, and parkland dedication for any "non-subdivided" property currently not covered under the City Quimby Ordinance. Presentation of that report, the *2007 Park Development Impact Fee Nexus Study Update*, will not be done until local economic conditions are more favorable for discussion of potential fee increases to expand the extent of development and amenities that can be provided in the City's parks and recreation system.

The intent of the PIF is to develop new parks and amenities, and to provide funding for the renovation and enhancement of existing neighborhood and community parks. PIF revenues cannot be used for land acquisition. The 2004 increase in the PIF has provided for more complete park amenities in some of the newly developing areas of the City, including shade structures, playgrounds, and park restrooms. However, some parks being master planned and developed are budgeted with the lower level fees which were collected prior to 2004 and therefore may include fewer amenities.

RESOLUTION NO. 2008-

Adopted by the Sacramento City Council

September 23, 2008

**APPROVING THE PARK DEVELOPMENT IMPACT FEE (PIF)
ANNUAL REPORT FOR FISCAL YEARS 2006-07 AND 2005-06**

BACKGROUND

- A. On August 17, 1999, Council adopted Ordinance 99-044 that added Chapter 84.12 (subsequently changed to Chapter 18.44) to the City Municipal Code. This code established a Park Development Impact Fee (PIF) for development of public parks in the City of Sacramento.
- B. City Municipal Code Section 18.44.200 requires an annual report.

**BASED ON THE FACTS SET FORTH IN THE BACKGROUND, THE CITY COUNCIL
RESOLVES AS FOLLOWS:**

Section 1. The *City of Sacramento Park Development Impact Fee Report for Fiscal Years 2006-07 and 2005-06* is approved.

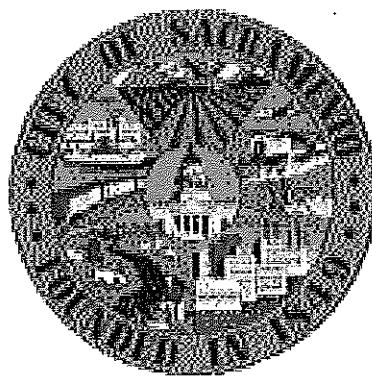
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Exhibit A – *City of Sacramento Park Development Impact Fee Report for Fiscal Years 2006-07 and 2005-06*

City of Sacramento

Park Development Impact Fee Report

FISCAL YEARS
2006 - 2007
2005 - 2006



CITY OF SACRAMENTO

Park Development Impact Fee Report

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CITY OF SACRAMENTO
PARK DEVELOPMENT IMPACT FEE REPORT

Executive Summary

The Park Development Impact Fee Report (Report) is a requirement under California Government Code 66006 and Sacramento City ordinance 18.44.200. The Report requirements are located on page 2. Supplemental reports have been included to detail revenues collected and expenditures made in each of the City's eleven Community Planning Areas. All financial information is shown for the fiscal year ended June 30, 2007.

The fees are assessed upon landowners developing new property and for certain renovations and modifications to existing buildings for any residential or nonresidential use. These fees are used to provide all or a portion of the funds necessary to design, construct, and install neighborhood and community park facilities. It is the intent and purpose of the City to allow development within the City on the condition that the owners of property under development pay the costs of such park development and the costs shall not become a responsibility of the City's general fund.

The Park Development Impact Fees collected from inception to June 30, 2007 are presented below by community planning area:

Planning Area	Revenue & Interest	%
1-Central City	\$2,415,400	4.03
2-Land Park	257,172	.43
3-Pocket	1,517,029	2.53
4-South Sacramento	5,934,822	9.89
5-East Broadway	1,322,550	2.20
6-East Sacramento	537,561	.90
7-Arden/Arcade	185,039	.31
8-North Sacramento	3,206,792	5.34
9-South Natomas	3,150,487	5.25
10-North Natomas	37,441,155	62.39
11-Airport/Meadowview	2,559,050	4.26
- Administrative	1,484,358	2.47
<i>Totals</i>	<i>\$60,011,415</i>	<i>100</i>

CITY OF SACRAMENTO
PARK DEVELOPMENT IMPACT FEE REPORT
Annual Report Requirements

An annual report for the Park Development Impact Fee is required under Sacramento 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 **Page 3** for the Balance Sheets at June 30, 2007 and 2006.
- A2. The fee revenue, interest, and other income collected in the fund. - See **Page 4** for the Statement of Revenues, Expenditures, and Changes in Fund Balance for the fiscal years ended June 30, 2007 and 2006.
- A3. The amount of expenditures from the fund. - See **Page 4** for the Statement of Revenues, Expenditures, and Changes in Fund Balance for the fiscal years ended June 30, 2007 and 2006.
- A4. An accounting of all refunds and reimbursements that the City is obligated to make or has made. - See **Page 5** for refunds and **Pages 6-7** for reimbursements in the prepaid park development and park development fee credits.
- A5. The reallocation, if any, of unexpended or unappropriated fee revenue. - See **Page 8**.
- A6. The park facilities constructed and to be constructed utilizing the revenues collected from the fee. - See **Pages 9-15** for the capital improvement project report.
- A7. The estimated costs of the park facilities - See **Pages 9-15** for the capital improvement project report.
- A8. The amount of the automatic annual adjustment made pursuant to Sacramento City Code Section 18.44.120, including the basis of the calculation - See **Page 16** for the Automatic Annual Adjustment schedule for the calculations for the fiscal years ended June 30, 2007 and 2006.

**CITY OF SACRAMENTO
PARK DEVELOPMENT FUND
BALANCE SHEETS
JUNE 30, 2007 AND 2006
(in thousands)**

	<u>2007</u>	<u>2006</u>
<u>ASSETS</u>		
Cash and investments held by City	\$ 38,097	\$ 30,194
Interest receivable	314	228
Notes receivable	<u>12,169</u>	<u>2,953</u>
Total Assets	<u>\$ 50,580</u>	<u>\$ 33,375</u>
<u>LIABILITIES AND FUND BALANCE</u>		
Liabilities:		
Securities lending obligations	\$ 7,748	\$ 5,192
Accounts payable and accrued expenses	435	1,378
Advances from other funds	-	-
Prepaid park fees	<u>13,983</u>	<u>1,553</u>
Total Liabilities	<u>22,166</u>	<u>8,123</u>
Fund Balance:		
Reserved:		
For encumbrances	2,684	1,943
Unreserved:		
Designated for capital projects	8,089	7,162
Undesignated	<u>17,641</u>	<u>16,147</u>
Total Fund Balance	<u>28,414</u>	<u>25,252</u>
Total Liabilities and Fund Balance	<u>\$ 50,580</u>	<u>\$ 33,375</u>

**CITY OF SACRAMENTO
PARK DEVELOPMENT FUND
STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEARS ENDED JUNE 30, 2007 AND 2006**
(in thousands)

	<u>2007</u>	<u>2006</u>
Revenues		
Park development impact fees	\$ 9,439	\$ 12,925
Interest	<u>1,379</u>	<u>647</u>
Total Revenues	<u>10,818</u>	<u>13,572</u>
 Expenditures		
Administration	128	124
Capital outlay for park development	<u>6,075</u>	<u>8,226</u>
Total Expenditures	<u>6,203</u>	<u>8,350</u>
 Excess of Revenues Over Expenditures	4,615	5,222
 Fund Balances, Beginning of Year	<u>23,799</u>	<u>20,030</u>
Fund Balances, End of Year	<u>\$ 28,414</u>	<u>\$ 25,252</u>

**CITY OF SACRAMENTO
PARK DEVELOPMENT FUND
PARK DEVELOPMENT IMPACT FEE REFUNDS
FOR THE FISCAL YEARS ENDED JUNE 30, 2007 AND 2006**

	<u>2007</u>	<u>2006</u>
Refunds	\$ -	\$ -

**CITY OF SACRAMENTO
PARK DEVELOPMENT FUND
PREPAID PARK DEVELOPMENT IMPACT FEES & IMPACT FEE CREDITS
FOR THE FISCAL YEAR ENDED JUNE 30, 2006**

Prepaid park development impact fees issued and used in conjunction with the following:

	<u>Balance</u>		<u>Additions</u>	<u>Uses</u>	<u>Balance</u>
	<u>June 30, 2005</u>				<u>June 30, 2006</u>
Prepaid Park Impact Fees - Cash Funded					
CFD No. 4	\$ 48,314	\$ -	\$ 10,496	\$ 37,818	
CFD No. 2000-01	26,058	-	10,496	15,562	
Prepaid Park Impact Fees	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Prepaid Park Impact Fees - Cash Funded	<u>74,372</u>	<u>-</u>	<u>20,992</u>	<u>53,380</u>	
 Prepaid Park Development Impact Fee - Irrevocable Letter of Credit Secured					
Developer built project - Heritage Park	1,729,364	-	-	1,729,364	
Developer built project - Redtail Park	584,158	-	584,158	-	
Developer built project - West Hampton	<u>1,224,120</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,224,120</u>
Total Prepaid Park Impact Fees - ILOC	<u>3,537,642</u>	<u>-</u>	<u>584,158</u>	<u>2,953,484</u>	
 Impact Fee Credits					
SHRA-built project - Del Paso Nuevo	695,164	-	-	695,164	
Total Impact Fee Credits	<u>695,164</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>695,164</u>
Prepaid Fees Receivable	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Prepaid Park Impact Fees and Credits at June 30, 2006	<u>\$ 4,307,178</u>	<u>\$ -</u>	<u>\$ 605,150</u>	<u>\$ 3,702,028</u>	

**CITY OF SACRAMENTO
PARK DEVELOPMENT FUND
PREPAID PARK DEVELOPMENT IMPACT FEES & IMPACT FEE CREDITS
FOR THE FISCAL YEAR ENDED JUNE 30, 2007**

Prepaid park development impact fees issued and used in conjunction with the following:

	Balance June 30, 2004	Additions	Uses	Balance June 30, 2005
Prepaid Park Impact Fees - Cash Funded				
CFD No. 4	\$ 37,818	\$ -	\$ -	\$ 37,818
CFD No. 2000-01	15,562	-	1,312	14,250
Prepaid Park Impact Fees	<hr/>	<hr/>	<hr/>	<hr/>
Total Prepaid Park Impact Fees - Cash Funded	<hr/> 53,380	<hr/> -	<hr/> 1,312	<hr/> 52,068
 Prepaid Park Development Impact Fee - Irrevocable Letter of Credit Secured				
Developer built project - Heritage Park	1,729,364	-	-	1,729,364
Developer built project - West Hampton Park	1,224,120	-	-	1,224,120
Developer built project - Hampton Park	-	689,296	-	689,296
Developer built project - Fisherman's Lake	-	1,120,062	-	1,120,062
Developer built project - Airfield Park	-	2,168,061	-	2,168,061
Developer built project - Meadows Park	-	2,831,172	-	2,831,172
Developer built project - Swainson Hawk Park	-	2,407,162	-	2,407,162
Total Prepaid Park Impact Fees - ILOC	<hr/> 2,953,484	<hr/> 9,215,753	<hr/> -	<hr/> 12,169,237
 Impact Fee Credits				
SHRA-built project - Del Paso Nuevo	695,164	-	-	695,164
Total Impact Fee Credits	<hr/> 695,164	<hr/> -	<hr/> -	<hr/> 695,164
 Prepaid Fees Receivable				
Total Prepaid Park Impact Fees and Credits at June 30, 2007	<hr/> \$ 3,702,028	<hr/> \$ 9,215,753	<hr/> \$ 1,312	<hr/> \$ 12,916,469

CITY OF SACRAMENTO

PARK DEVELOPMENT FUND

**REALLOCATION OF UNAPPROPRIATED PARK DEVELOPMENT IMPACT FEE
FOR THE FISCAL YEAR ENDED JUNE 30, 2007**

2007

Reallocation of unappropriated revenue

\$

CITY OF SACRAMENTO
PARK DEVELOPMENT IMPACT FEES
CAPITAL IMPROVEMENT PROJECT REPORT
ACTIVITY AS OF JUNE 30, 2007

Park Development Impact Fee (PIF) Annual Report

September 23, 2008

PARK DEVELOPMENT IMPACT FEE						
CIP#	PROJECT NAME	ESTIMATED PROJECT COSTS	APPROPRIATIONS TO DATE	EXPENDED TO DATE (CAPITAL OUTLAY)	COMMITMENTS (ENCUMBRANCES)	REMAINING BUDGET DESIGNATED FOR CAPITAL PROJECTS
						% OF TOTAL PROJECT COSTS FUNDED BY PARK DEVELOPMENT IMPACT FEE
CE11 HAGGINWOOD REHABILITATION		\$ 115,000	\$ 115,000	\$ 115,000	\$ 0	-
EB29 OAK PARK CCC PH1		\$ 400,000	\$ 400,000	\$ 400,000	\$ 0	3,875,288
EB34 BILL CONOLIN YOUTH SPT PH3		\$ 48,961	\$ 48,961	\$ 48,961	\$ 0	578,037
LB57 ARGONAUT PARK IMP		\$ 35,000	\$ 35,000	\$ 35,000	\$ 0	35,000
LB97 S NATIONALS SPORTS COMPLEX IMP		\$ 100,000	\$ 100,000	\$ 100,000	\$ 0	100,000
LC22 NINOS PARK IMPROVEMENTS		\$ 50,000	\$ 50,000	\$ 2,485	\$ 47,515	100.0%
LG61 BARANDAS PARK APP		\$ 77,555	\$ 77,555	\$ 77,555	\$ 0	1,149,091
LG62 BARANDAS PARK APP		\$ 22,300	\$ 22,300	\$ 22,300	\$ 0	22,300
LG63 BARANDAS PARK DEV		\$ 192,136	\$ 192,136	\$ 188,187	\$ 3,944	91.8%
LR61 GRANITE PARK PLANNING		\$ 17,684	\$ 17,684	\$ 17,684	\$ 0	17,684
LR71 ORCHARD PARK		\$ 115,091	\$ 115,091	\$ 115,091	\$ 0	1,051,672
LR72 ORCHARD PARK		\$ 24,720	\$ 24,720	\$ 29,771	\$ 10,200	34,720
LR73 ORCHARD PARK		\$ 171,614	\$ 171,614	\$ 162,542	\$ 8,559	713
LR92 NSA PA 1		\$ 30,000	\$ 30,000	\$ 30,000	\$ 0	1,146,614
LS97 NSA PA 2		\$ 30,000	\$ 30,000	\$ 30,000	\$ 0	30,000
LL02 NSA PA 3		\$ 30,000	\$ 30,000	\$ 30,000	\$ 0	165,000
LL07 NSA PA 4		\$ 30,000	\$ 30,000	\$ 30,216	(\$16)	100.0%
LM56 TRIANGLE PARK		\$ 20,694	\$ 20,694	\$ 20,694	\$ 0	299,694
LM57 TRIANGLE PARK		\$ 3,599	\$ 3,599	\$ 3,599	\$ 0	18,299
LM58 SHADE CANOPIES CD2		\$ 907	\$ 907	\$ 907	\$ 0	12,599
LM96 DEL PASO NUEVO PLAYGROUND		\$ 194,600	\$ 194,600	\$ 19,619	\$ 174,981	12,599
LN11 OAKBROOK PARK MP		\$ 123,200	\$ 123,200	\$ 5,179	\$ 118,021	123,200
LN63 ROBLA PARK PH2		\$ 331,952	\$ 331,952	\$ 331,952	\$ 0	60,487
LN64 ROBLA PARK PH3		\$ 222,986	\$ 222,986	\$ 222,986	\$ 0	231,976
LN67 PER MASTER PLAN		\$ 100,000	\$ 100,000	\$ 100,000	\$ 0	250,000
LN91 ROBERTSON WADING POOL		\$ 56,000	\$ 56,000	\$ 36,000	\$ 0	302,536
LQ13 GARDENLAND PARK		\$ 15,246	\$ 15,246	\$ 15,246	\$ 0	275,216
LO66 JEFFERSON PK PLAYGROUND IMPR		\$ 100,000	\$ 100,000	\$ 107,814	(\$7,814)	16,494
LR16 JACINTO CREEK PARK DEV		\$ 204,807	\$ 204,807	\$ 204,807	\$ 0	470,000
LR32 FREMONT PARK - APP		\$ 19,569	\$ 19,569	\$ 0	\$ 19,569	21.3%
LR67 BAER (MAN) PK IMPROVEMENTS		\$ 175,000	\$ 175,000	\$ 58,682	\$ 77,350	299,114
LR82 WARREN (EARL) PK IMPROVEMENTS		\$ 150,000	\$ 150,000	\$ 7,753	\$ 142,267	98.6%
LR92 BELLE COOLIDGE PICNIC		\$ 70,000	\$ 70,000	\$ 28,186	\$ 41,814	9,000
LS02 STRAUCH PARK DEVELOPM		\$ 9,000	\$ 9,000	\$ 0	\$ 9,000	100.0%
LS03 NINOS PK/YVIO TIERRA DEV		\$ 291,686	\$ 291,686	\$ 241,417	\$ 40,269	48.8%
LS07 TAHOE PARK IMPROVEMENTS		\$ 61,000	\$ 61,000	\$ 0	\$ 61,045	50.4%
LS21 FRIDGE MANOR/PETER BURNET		\$ 185,000	\$ 185,000	\$ 0	\$ 124,000	37.9%
						488,062

CITY OF SACRAMENTO
PARK DEVELOPMENT IMPACT FEES
CAPITAL IMPROVEMENT PROJECT REPORT
ACTIVITY AS OF JUNE 30, 2007

Park Development Impact Fee (PIF) Annual Report

September 23, 2008

CIP#	PROJECT NAME	PARK DEVELOPMENT IMPACT FEE						% OF TOTAL PROJECT COSTS FUNDED BY PARK DEVELOPMENT IMPACT FEE
		ESTIMATED PROJECT COSTS	APPROPRIATION/S DATE	EXPENDED TO DATE (CAPITAL OUTLAY)	COMMITMENTS (ENCUMBRANCES)	REMAINING BUDGET DESIGNATED FOR CAPITAL PROJECTS)	TOTAL PROJECT COST BY ALL FUNDING SOURCES	
L548	SOUTHSIDE PARK LAKE PHII	202,523	-	-	13,142	202,523	452,523	44.8%
L552	SOUTHSIDE PARK PLAYGROUND	49,180	49,180	27,938	-	\$,000	1,540,652	3.2%
L553	SOUTHSIDE PARK LAKE IMP	26,000	26,000	26,000	-	-	50,480	51.5%
L554	SOUTHSIDE PK PARK COURSE	61,646	61,646	61,646	-	-	61,646	100.0%
L557	GLEBROOK PARK ACCESS	40,000	40,000	40,000	-	-	85,861	46.7%
L558	GLENBROOK PARK OPEN SPACE APP	35,506	35,506	35,374	-	-	82,923	42.8%
L576	WESTLAKE PARK	914,680	914,680	914,180	-	-	1,009,715	93.6%
L577	WESTLAKE PARK	29,900	29,900	28,630	-	-	39,900	74.9%
L581	EGRET PARK	546,893	546,893	546,893	-	-	617,145	88.6%
L582	EGRET PARK PEE	15,550	15,550	2,958	-	12,592	508,971	3.1%
L586	TANZANTE COMM PARK	656,963	656,963	656,963	-	-	673,971	97.5%
L587	TANZANTE COMM PARK	1,997,808	1,997,808	2,002,645	-	(4,837)	2,679,462	74.6%
L588	TANZANTE COMM PARK	41,719	41,719	41,436	-	283	41,719	100.0%
L591	N NATOMAS NEIGHBRHD PK	2,450	2,450	2,450	-	-	6,781	36.1%
L596	SYCAMORE PARK DC	542,617	542,617	542,617	-	-	551,473	98.4%
L598	WEST HAMPTON PARK	186,269	186,269	87,629	-	98,640	186,269	100.0%
L599	WEST HAMPTON PARK - APP	32,600	32,600	29,832	-	2,748	32,600	100.0%
LT01	N NATOMAS COMMUNITY PARK	651,029	651,029	631,029	-	-	1,092,914	57.7%
LT02	N NATOMAS COMMUNITY PARK	1,602,390	1,602,390	1,602,390	-	-	1,696,825	94.4%
LT03	N NATOMAS COMMUNITY PARK	53,787	53,787	53,787	-	-	54,100	95.4%
LT06	N NATOMAS NEIGHBRHD PN 13D	12,246	12,246	12,246	-	-	12,246	100.0%
LT16	BURBERRY COMM PARK 9A	1,355,782	1,355,782	1,355,782	-	-	1,585,782	100.0%
LT17	BURBERRY COMM PARK - APP	31,216	31,216	31,086	-	-	31,216	100.0%
LT18	BURBERRY COMM PARK 9A	778	778	29	-	749	139,778	0.6%
LT21	NORTHBOROUGH PARK 10A	557,953	557,953	557,953	-	-	557,953	100.0%
LT26	COTTONWOOD PARK	786,200	786,200	786,204	-	(4)	813,700	90.6%
LT31	KINGS TLD LITTLE / CLOSED	12,961	12,961	12,961	-	-	12,961	100.0%
LT36	BILLY BEAN MEMORIAL PARK	24,000	24,000	24,000	-	-	768,000	3.1%
LT56	COLONIAL PARK CLUB HOUSE	16,550	16,550	16,550	-	-	276,335	6.0%
LT72	VERANO CREEK DEV	242,000	242,000	64,534	-	4,987	172,600	61.7%
LT87	MCKINLEY PARK IMPROVEMENT	41,905	41,905	41,889	-	6	610,846	6.2%
LT88	MCKINLEY PK ROSE ARBORS	149,095	149,095	146,450	-	(7,555)	197,836	75.0%
LT92	GLEN HALL POOL FENCE	30,494	30,494	30,565	-	(69)	50,559	60.2%
LT96	EAST PORTAL PARK	1,544	1,544	1,544	-	-	79,891	1.7%
LU12	REICHHUTH PARK IMP	465,500	465,500	3,121	-	400,585	465,500	100.0%
LU13	REICHHUTH PARK - APP	16,800	16,800	-	16,800	-	38,500	43.8%
LU21	FLORIN RES PARK	10,000	10,000	10,000	-	-	88,550	11.5%

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		ESTIMATED PROJECT COSTS	APPROPRIATION DATE	EXPENDED TO DATE (CAPITAL OUTLAY)	COMMITMENTS (ENCUMBRANCES)	REMAINING BUDGET (DESIGNATED FOR CAPITAL PROJECTS)	TOTAL PROJECT COST BY ALL FUNDING SOURCES	
LV16	JACINTO CREEK PARK DEV	4,917	4,917	4,917	-	-	39,285	10.2%
LV17	JACINTO CREEK PARK DEV	931,932	932,149	931,932	56,460	(217)	1,021,759	91.2%
LV18	JACINTO CREEK PARK DEV	688,925	145,104	688,925	-	387,342	\$06,925	55.2%
LV19	JACINTO CREEK PARK - APP	26,075	914	26,075	-	25,161	46,075	56.6%
LV20	QCAIL PARK	552,602	565,317	552,602	-	(12,715)	621,236	82.0%
LV21	SUNDANCE PARK 2E	338,137	338,137	338,137	-	-	397,370	85.1%
LV22	RIVERVIEW PARK 3C	28,118	28,118	28,118	-	-	31,500	89.3%
LV23	RIVERVIEW PARK 3C	53,352	53,352	53,352	-	-	53,552	100.0%
LV24	HERON PARK 10B	411,251	411,951	411,251	-	-	411,951	100.0%
LV25	REDBIRD PARK 10C	199,751	199,751	199,751	-	-	199,754	100.0%
LV26	BLUE OAK PARK 10D	121,650	121,650	121,650	-	-	121,650	100.0%
LV27	WITTER RANCH PARK 3A	1,109,245	1,109,245	1,109,245	-	-	1,109,245	100.0%
LV28	WITTER RANCH PARKS - APP	31,500	31,500	31,500	-	-	31,500	100.0%
LV29	WITTER RANCH PARK PHIS	218,226	218,226	218,226	-	-	218,226	52.2%
LV30	DIXIE ANNIE TOT LOT DEV	43,367	43,367	43,367	-	-	211,059	20.5%
LV31	DIXIE ANNIE TOT LOT DEV	15,500	15,500	15,500	-	-	30,060	51.7%
LV32	GOLDEN EARTH PARK	702,489	90,663	702,489	-	-	702,489	100.0%
LV33	24TH ST BYPASS	525,030	448,597	525,030	-	-	625,030	84.0%
LV34	SHASTA PARK MASTER PLAN	32,974	32,974	32,974	-	-	55,879	57.2%
LV35	REDTAIL HAWK PARK	200,000	300,000	200,000	-	-	300,000	100.0%
LV36	SAN JUAN RESERVOR PARK	125,208	125,208	125,208	-	-	125,208	100.0%
LV37	FISHERMAN'S LAKE PARK DEV	82,246	82,246	82,246	-	-	467,041	17.6%
LV38	FISHERMAN'S LAKE PARK - APP	537,898	537,898	537,898	-	-	1,834,998	29.5%
LV39	HERITAGE PARKS 7A, 9B & 9D	37,200	37,200	37,200	-	-	37,200	100.0%
LV40	HERITAGE PARKS 7A, 9B & 9D	197,226	197,226	197,226	-	-	197,226	100.0%
LV41	REGENCY COMM PARK	35,000	35,000	35,000	-	-	55,000	100.0%
LV42	REGENCY COMM PARK	173,867	174,035	173,867	-	-	175,867	100.0%
LV43	REGENCY COMM PARK	48,231	48,231	48,231	-	-	48,231	100.0%
LV44	REGENCY COMM PARK	1,066,590	1,066,590	1,066,590	-	-	1,720,007	62.0%
LV45	GRANITE PARK PHASE II	8,298	8,298	8,298	-	-	229,046	3.6%
LV46	SIEVE JONES PARK	466,856	466,856	466,856	-	-	755,836	61.8%
LV47	SHOREBIRD PARK	306,000	306,000	306,000	-	-	444,000	68.9%
LV48	RIVER OTTER PARK	234,000	234,000	234,000	-	-	364,073	64.3%
LV49	WOODLAK PARK	36,867	36,867	36,867	-	-	36,867	100.0%
LV50	ZEBERG PARK GAZEBO	35,000	35,350	35,000	-	-	35,000	55.0%
LV51	SOUTH NATIONALS COMM PARK PH1	22,000	22,000	21,557	-	-	1,988,278	1.1%
LV52	SOUTH NATIONALS ROSE GARDEN	36,000	36,000	36,000	-	-	36,000	14.6%

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LW46	KOKOMO PARK	211,848	211,848	5,868	-	973	211,848	100.0%
LW47	KOKOMO PARK	46,600	46,600	39,759	-	243,670	46,600	100.0%
LW48	AIRFIELD PARK DEV (TK)	344,659	344,659	989	-	344,659	344,659	100.0%
LW49	AIRFIELD PARK - APP	50,000	50,000	-	-	50,000	50,000	100.0%
LW51	KENWOOD OAKS PARK	56,664	56,664	56,664	-	-	56,664	11.0%
LW52	MACKAY PARK DEV	203,784	203,784	148,575	44,067	11,148	505,897	40.1%
LW56	HUMMINGBIRD PARK	769,290	769,290	-	-	-	769,290	100.0%
LW57	HUMMINGBIRD PARK	30,075	30,075	-	-	-	30,075	100.0%
LW58	MEADOW PARK	-	-	3,971	64,880	(68,821)	-	#DIV/0!
LW61	LINDEN PARK 4B	706,661	706,661	706,661	-	-	706,661	100.0%
LW62	LINDEN PARK 4B	30,364	30,364	29,182	-	1,175	30,364	100.0%
LW66	CA LILAC PARK IIC	628,816	628,816	628,816	-	-	764,259	82.2%
LW68	SWAINSON HAWK PARK (TK)	271,277	271,277	4,710	-	266,567	271,277	100.0%
LW79	SWAINSON HAWK PARK - APP	40,500	40,500	-	-	40,500	40,500	100.0%
LW76	CHARLIE JENSEN PARK	358,633	358,633	319,216	5,580	13,807	358,633	100.0%
LW96	TAHOE TALLAC PARK IMPROVEMENT	54,336	54,336	54,336	-	-	254,515	13.5%
LX12	WILLOW RANCH PK IMPR	521,294	521,294	531,885	5,492	(16,081)	1,131,587	46.1%
LX16	MARSHALL PARK MASTER PLAN	85,000	85,000	81,674	-	326	105,000	21.0%
LX21	PHILLIPS PARK MASTER PLAN	25,000	25,000	-	-	25,000	25,000	100.0%
LX26	REDDING AVENUE PARK	50,000	50,000	-	-	50,000	50,000	100.0%
LX31	UNIVERSITY PARK IMPROVEMENT	40,354	40,354	15,692	-	24,662	238,572	16.3%
LX36	NORTHGATE PARK IMPROVEMENT	51,180	51,180	13,431	-	37,749	109,638	45.7%
LX41	SPARROW PARK IIC	454,924	454,924	435,755	-	(829)	454,924	100.0%
LX46	REGGIANI PARK 3E	1,968,905	1,968,905	149,511	1,246,513	572,881	1,964,931	98.7%
LX47	PEREGRINE PARK - APP	40,713	40,713	-	-	40,713	40,713	100.0%
LX56	ALDER PARK IIC	527,122	527,122	202,685	282,118	42,350	527,122	100.0%
LX61	RICHFIELD PARK	536,508	536,508	489,612	54,425	3,475	536,508	100.0%
LX66	NN REGIONAL PARK	217,200	217,200	214,037	-	(20,897)	2,898,764	7.5%
LX67	NN REGIONAL PARK - APP	38,700	38,700	-	-	38,700	38,700	100.0%
LX71	LEWIS PARK TENNIS CT REHAB	50,000	50,000	50,000	-	-	61,810	80.9%
LX74	SIMP LIFE TRAIL WELLNESS	7,000	7,000	-	-	7,000	27,000	25.9%
LX76	FRANKLIN BOYCE PK MP	92,400	92,400	-	4,452	87,948	102,400	90.2%
LX81	JOHNSTON PARK IMPROVEMENTS	25,000	25,000	25,000	-	-	74,500	20.9%
LX81	CURTIS PARK TENNIS CT	20,000	20,000	872	-	-	20,900	95.7%
LX96	GARCIA BEND IMPR	337,700	337,700	79,248	4,200	253,252	337,700	94.4%
LX111	DEL PASO DISCOLF	55,000	55,000	17,089	-	37,911	75,000	75.3%
LX116	PANELL MEADOWVIEW SOCCER	50,000	50,000	24,655	-	-	\$0,000	100.0%
LX21	WOODBINE PARK INFROV	150,000	150,000	25,971	-	-	150,000	100.0%

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LY31 LAWRENCE PARK IMP	150,000	150,000	19,816	6,711	123,475	100.0%
LY31 N NATOMAS PARK 6C	126,250	126,280	15,159	49,338	61,783	100.0%
LY42 N NATOMAS PARK 6E	48,600	48,600	13,074	27,856	7,620	100.0%
LY44 MAGNOLIA PARK - APP	13,000	13,000	-	-	15,000	43.3%
LY74 VALLEY HI PARK IMP	-	-	-	68	(68)	#DIV/0!
L221 MUR CHILDREN'S PARK	36,102	36,102	36,102	-	-	5.1%
L1L2 N NATOMAS PARK 3C	577,388	577,388	577,388	-	-	100.0%
L1L3 SYCAMORE PARK 3C	121,540	122,540	122,540	-	-	100.0%
L1L4 REDTAIL HAWK PARK	585,251	585,251	585,251	-	-	100.0%
L1L6 KOKOMO PARK	767,975	767,975	767,975	-	-	100.0%
L1L8 REGENCY PARK 1A	1,382,833	1,382,833	1,382,833	-	-	100.0%
L1L9 STRA DEL PASO NUEVO	809,555	809,555	809,555	-	-	100.0%
WN06 FRWY LAND PHI	231,070	231,070	231,070	0	0	5.2%
\$	\$36,606,248	\$38,902,148	\$28,912,225	\$3,066,425	\$6,300,198	\$67,105,650

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CE31	HAGGENWOOD REHABILITATION	\$ 115,000	\$ 115,000	\$ -	\$ -	115,000 \$ 5,326,064
KB29	OAK PARK CC PH1	400,000	400,000	400,000	400,000	10.4%
KB54	BILL CONLIN YOUTH SPT PH5	48,961	48,961	48,961	-	15.9%
LG61	BARANDAS PARK	77,855	77,855	-	-	6.8%
LG62	BARANDAS PARK APP	22,500	22,500	14,867	7,453	100.0%
LG65	BARANDAS PARK DEV	142,136	142,136	82,945	15,581	89.2%
LK31	GRANITE PARK PLANNING	17,684	17,684	17,684	-	100.0%
LK71	ORCHARD PARK	115,091	115,091	-	-	11.2%
LK72	ORCHARD PARK	34,720	34,720	7,716	228	100.0%
LK73	ORCHARD PARK	171,614	171,614	87,878	3,005	64.6%
LK92	NSA PA 1	30,000	30,000	30,000	-	140,006
LK97	NSA PA 2	30,000	30,000	30,000	-	102,353
LL02	NSA PA 3	30,000	30,000	30,000	-	95,000
LL07	NSA PA 4	30,000	30,000	30,000	-	95,882
LM56	TRIANGLE PARK	20,694	20,694	20,694	-	299,694
LM57	TRIANGLE PARK	4,706	4,706	3,559	-	29,306
LN63	ROBIA PARK PH1	394,928	394,928	392,921	\$ 191	59,473
LN64	ROBIA PARK PH2	10,000	10,000	-	10,000	18,990
LN67	PERMASTER PLAN	100,000	100,000	100,000	-	250,000
LN91	ROBERSTON WADING POOL	36,000	36,000	36,000	-	302,836
LQ43	GARDENLAND PARK	45,246	45,246	45,246	-	275,246
LR16	JACINTO CREEK PARK DEV	294,807	294,807	294,807	-	299,114
LR32	FREMONT PARK - APP	19,569	19,569	-	-	30,569
LR92	BELLE COOLIDGE PICNIC	25,000	25,000	341	15,618	94,422
LS02	STRACH PARK DEVELOPMENT	9,000	9,000	9,000	-	9,000
LS03	NINGOS PRIVATO TERRA DEV	291,686	291,686	250,336	41,230	583,530
LS07	TABOR PARK IMPROVEMENTS	55,000	55,000	1,451	41,549	115,000
LS21	FREDRIDGE MANSOR/PETER BURNETT	185,000	185,000	185,000	-	488,062
LS53	SOUTHSIDE PARK/LAKE IMP	26,000	26,000	-	-	50,480
LS54	SOUTHSIDE PK PAR COURSE	58,549	58,549	55,261	5,520	58,549
LS57	GLEEBROOK PARK ACCESS	40,000	40,000	40,000	-	80,226
LS58	GLENBROOK PARK OPEN SPACE, MP	35,506	35,506	28,840	6,666	82,923
LS76	WESTLAKE PARK	944,680	944,680	942,686	1,994	1,002,713
LS77	WESTLAKE PARK	29,900	29,900	9,154	20,920	39,906
LS81	EGRET PARK	552,540	552,540	546,271	6,369	623,090
LS82	EGRET PARK PH2	9,205	9,205	2,544	-	508,971
LS86	TANZANITE COMM PARK	656,963	656,963	656,943	-	675,974
LS87	TANZANITE COMM PARK	1,321,571	1,321,571	1,321,571	-	1,399,539
		1,299,529	1,299,529	1,293,820	-	1,399,539

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L888	TANZANTINE COMM PARK	11,719	9,061	2,450	2,450	-	41,719	100.0%	
L891	NATOMAS NEIGHBRHD PK	2,450	542,617	542,617	-	-	6,781	56.1%	
L896	SYCAMORE PARK 9C	542,617	41,981	41,981	-	-	551,6173	98.4%	
L898	WEST HAMPTON PARK - APP	202,830	32,600	6,820	21,600	134,549	292,830	100.0%	
L899	WEST HAMPTON PARK - APP	32,600	631,029	631,029	19,720	6,060	52,600	100.0%	
L901	NATOMAS COMMUNITY PARK	631,029	1,602,390	1,602,390	-	-	1,092,914	57.7%	
L902	NATOMAS COMMUNITY PARK	1,602,390	53,787	53,787	-	-	1,696,825	91.4%	
L903	NATOMAS COMMUNITY PARK	53,787	12,246	12,246	-	-	54,100	99.4%	
L906	NATOMAS NEIGHBRHD PK 13D	12,246	1,356,560	1,355,273	-	-	12,246	100.0%	
L916	BURBERRY COMM PARK 9A	1,356,560	31,216	15,896	15,190	21,287	1,356,560	100.0%	
L917	BURBERRY COMM PARK 2A	31,216	537,953	537,953	-	-	31,216	100.0%	
L921	NORTHBOROUGH PARK 10A	537,953	279,500	279,500	766,157	2,151	537,953	100.0%	
L926	COTTONWOOD PARK	279,500	12,961	12,961	-	-	897,000	96.6%	
L931	KINGS FLD LITTLE / CLOSED	12,961	24,000	24,000	-	-	12,961	100.0%	
L936	BILLY BEAN MEMORIAL PARK	24,000	16,550	16,550	-	-	768,500	3.1%	
L936	COLONIAL PARK CLUB HOUSE	16,550	260,000	260,000	(16,550)	8,311	271,550	6.1%	
L972	VERANO CREEK DEV	260,000	40,000	40,000	22,456	209,165	250,000	100.0%	
L977	MCKINLEY PARK IMPROVEMENT	40,000	70,000	70,000	63,454	7,923	665,946	6.0%	
L978	MCKINLEY PK ROSE ARBORS	70,000	30,194	30,194	20,563	6,346	70,000	100.0%	
L979	GLEN HALL POOL FENCE	30,194	1,344	1,344	-	-	63,182	48.1%	
L979	EAST PORTAL PARK	1,344	25,000	25,000	8,655	21,138	79,891	1.7%	
L979	REICHAUTH PARK IMP	25,000	19,000	19,000	10,000	88,550	25,000	100.0%	
L979	FLORIN RES PARK	19,000	4,017	4,017	-	-	39,270	11.3%	
L986	JACINTO CREEK PARK DEV	4,017	931,952	931,952	931,452	480	39,275	10.2%	
L987	JACINTO CREEK PARK DEV	931,952	614,925	614,925	20,674	62,345	1,021,739	91.2%	
L988	JACINTO CREEK PARK DEV	614,925	10,075	10,075	914	53,886	614,925	100.0%	
L989	JACINTO CREEK PARK - APP	10,075	621,236	621,236	488,056	9,161	30,075	33.4%	
L996	QUAIL PARK	621,236	338,137	338,137	338,137	59,062	77,138	621,236	100.0%
L997	SUNDANCE PARK 2E	338,137	28,118	28,118	-	-	33,175	88.1%	
L1066	RIVER VIEW PARK 3C	28,118	53,452	53,452	-	-	31,500	89.3%	
L1067	RIVER VIEW PARK 3C	53,452	411,951	411,951	411,951	-	53,552	100.0%	
L1071	HERON PARK 10B	411,951	199,751	199,751	-	-	411,951	100.0%	
L1076	REDBUD PARK 10C	199,751	121,650	121,650	-	-	199,754	100.0%	
L1081	BLUE OAK PARK 10D	121,650	1,109,245	1,109,245	1,109,245	-	121,650	100.0%	
L1091	WITTER RANCH PARK 3A	1,109,245	51,400	51,400	5,769	4,200	1,109,245	100.0%	
L1092	WITTER RANCH PARK - APP	51,400	150,000	150,000	15,521	1,531	31,500	100.0%	
L1093	WITTER RANCH PARK PH3	150,000	45,367	45,367	45,367	27,105	150,000	100.0%	
L1097	DIXIEANNE TOT LOT DEV	45,367	2,100	2,100	-	2,100	211,059	20.5%	
L1098	DIXIEANNE TOT LOT DEV	2,100	-	-	-	-	2,100	100.0%	

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LW92 GOLDENLAND PARK	702,489	702,489	386,162	386,162	37,159	629,168	702,489	100.0%
LW93 24TH ST BYPASS	518,030	518,030	51,154	51,154	-	518,876	618,030	83.8%
LW97 24TH ST PK - APP	32,974	32,974	3,436	3,436	-	32,974	32,974	100.0%
LW98 REDTAIL HAWK PARK	125,208	125,208	125,208	125,208	-	125,208	125,208	100.0%
LW99 SAN JUAN RESERVOIR PARK	\$0,525	80,525	80,382	80,382	-	145	165,520	17.5%
LW71 HERITAGE PARKS 7A/9 & 9D	197,226	197,226	192,304	192,304	5,080	(158)	197,226	100.0%
LW72 HERITAGE PARKS 7A/9B & 9D	35,000	35,000	5,735	5,735	27,000	2,245	35,000	100.0%
LW76 REGENCY CONN PARK	173,867	173,867	174,035	174,035	-	(168)	173,867	100.0%
LW77 REGENCY CONN PARK	48,231	48,231	9,465	9,465	37,585	1,185	48,231	100.0%
LW78 REGENCY CONN PARK	1,066,590	1,066,590	153,479	153,479	22,536	890,575	1,140,007	95.0%
LW91 GRANITE PARK PHASE II	8,298	8,298	8,298	8,298	-	-	229,046	3.6%
LW97 STEVE JONES PARK	204,836	204,836	6,071	6,071	198,765	-	204,836	100.0%
LW11 SEREBIRD PARK	306,000	306,000	306,000	306,000	-	-	444,000	68.9%
LW12 RIVER CUTTER PARK	234,000	234,000	234,334	234,334	-	(334)	334,106	70.0%
LW16 WOODLAKE PARK	36,867	36,867	36,867	36,867	-	-	36,867	100.0%
LW51 ZBERG PARK GAZEBO	35,000	35,000	35,350	35,350	-	(350)	100,000	35.0%
LW46 KOKONOG PARK	211,848	211,848	211,848	211,848	-	-	211,848	100.0%
LW47 ROCKONOG PARK	50,600	50,600	5,911	5,911	25,600	1,069	50,600	100.0%
LW51 KENWOOD OAKS PARK	56,654	56,654	56,654	56,654	-	-	514,551	11.0%
LW52 MACKEY PARK DEV	125,784	125,784	125,784	125,784	-	-	427,897	20.3%
LW56 RUMMINGBIRD PARK	786,862	786,862	38,280	38,280	419,870	58,193	736,862	100.0%
LW57 RUMMINGBIRD PARK	30,075	30,075	278,499	278,499	-	-	25,013	50.0%
LW61 LINDEN PARK 4B	765,671	765,671	563,658	563,658	105,326	94,687	763,671	100.0%
LW62 LINDEN PARK 4B	30,364	30,364	30,364	30,364	11,898	11,775	30,364	100.0%
LW66 CA LILAC PARK 12C	504,160	504,160	243,245	243,245	172,173	88,744	640,605	78.7%
LW76 EASTLAND PARK	297,533	297,533	68,134	68,134	-	-	297,533	100.0%
LW96 TAHOETAILAC PARK IMPROVEMENT	34,336	34,336	24,336	24,336	5,060	-	254,515	15.8%
LX12 WILLIOW RANCH PK IMPR	446,294	446,294	92,587	92,587	92,050	261,658	531,587	84.0%
LX16 MARSHALL PARK MASTER PLAN	\$8,000	\$8,000	43,586	43,586	-	41,414	85,000	100.0%
LX21 PHILLIPS PARK MASTER PLAN	25,000	25,000	-	-	-	25,000	25,000	100.0%
LX26 REDDING AVENUE PARK	50,000	50,000	-	-	-	50,000	50,000	100.0%
LX31 UNIVERSITY PARK IMPROVEMENT	40,354	40,354	30	30	40,354	40,354	40,354	100.0%
LX36 NORTHGATE PARK IMPROVEMENT	51,180	51,180	4,091	4,091	-	47,089	106,648	46.7%
LX41 SP. ARROW PARK 1C	301,924	301,924	58,247	58,247	-	301,924	301,924	100.0%
LX46 PEGASINE PARK 3E	633,618	633,618	66,355	66,355	13,568	524,095	639,644	26.1%
LX56 ALDER PARK 1C	312,122	312,122	78,008	78,008	-	233,264	312,122	100.0%
LX61 RICHFIELD PARK	445,508	445,508	77,674	77,674	1,000	564,854	445,508	100.0%
LX66 NW REGIONAL PARK	255,900	255,900	59,462	59,462	1,522	195,116	1,937,464	15.2%
LX71 LEWIS PARK TENNIS CT REHAB	50,000	50,000	40,063	40,063	-	59,500	59,500	84.0%
LX91 JOHNSON PARK IMPROVEMENTS	25,000	25,000	23,000	23,000	-	-	74,500	30.9%

CITY OF SACRAMENTO
PARK DEVELOPMENT IMPACT FEES
CAPITAL IMPROVEMENT PROJECT REPORT
ACTIVITY AS OF JUNE 30, 2006

Park Development Impact Fee (PIF) Annual Report

September 23, 2008

PARK DEVELOPMENT IMPACT FEE						
CP#	PROJECT NAME	ESTIMATED PROJECT COSTS	APPROPRIATIONS TO DATE	EXPENDED TO DATE (CAPITAL OUTLAY)	COMMITMENTS (ENCUMBRANCES)	REMAINING BUDGET (DESIGNATED FOR CAPITAL PROJECTS)
L101	CURTIS PARK TENNIS CT	20,000	20,000	20,000		0
L106	GARCIA BEND IMPR	250,000	250,000	247,500		2,500
IY11	DEL PASO DISCOLF	25,000	25,000	24,777		2,223
IY16	PANNELL MEADOWVIEW SOCCER	50,000	50,000	24,655		25,345
IY21	WOODBRINE PARK IMPROV	105,000	105,000	6,901		89,201
IY31	LAWRENCE PARK IMPR	125,000	125,000	25		15,618
L221	MUIR CHILDREN'S PARK	36,102	36,102	35,289		813
L112	NATONMAS PARK SC	377,388	377,388	377,388		(5)
L113	SYCAMORE PARK SC	122,540	122,540	122,540		0
L114	REDTAIL HAWK PARK	583,251	583,251	583,251		0
L116	KOKOMO PARK	767,975	767,975	767,975		0
L118	REGENCY PARK IIA	1,382,853	1,382,853	1,382,853		0
L119	SRA DEL PASO NUEVO	809,553	809,553	809,553		0
WY06	FRVY LAND PH	162,160	162,160	162,160		0
						0
		\$ 32,326,519	\$ 32,326,519	\$ 22,711,117	\$ 1,915,070	\$ 7,666,332
						\$ 47,066,017

**CITY OF SACRAMENTO
PARK DEVELOPMENT FUND
AUTOMATIC ANNUAL ADJUSTMENT
FOR THE FISCAL YEARS ENDED JUNE 30, 2007 AND 2006**

On July 1 of each fiscal year fees are adjusted by a factor equal to the percentage increase of the Construction Cost Index for San Francisco during the twelve months ended on the preceding March 1 of the prior fiscal year, as published by Engineering News Record/McGraw-Hill Construction Weekly (Automatic Annual Adjustment). In no event shall the adjustment reduce the fees below the fees established for the previous year. The fees may also be revised periodically by Council.

	2007	2006
(From <i>Engineering News Record</i> , March 31, 2005 and 2004 Edition)		
San Francisco Construction Cost Index at prior fiscal year March	8227.12	8037.80
San Francisco Construction Cost Index at current fiscal year March	<u>8444.44</u>	<u>8227.12</u>
Net change in construction cost index	<u>217.32</u>	<u>189.32</u>
Percent Change	<u>2.64%</u>	<u>2.36%</u>
 <u>Automatic Annual Adjustment - Residential</u>		
Park Impact Fees Beginning of year	\$ 2,034	\$ 1,987
Automatic Annual Adjustment	<u>.54</u>	<u>.47</u>
Residential Fee for Beginning of Fiscal Year	<u>\$ 2,088</u>	<u>\$ 2,034</u>
 <u>Automatic Annual Adjustment - Duplex</u>		
Park Impact Fees Beginning of year	\$ 1,534	\$ 1,499
Automatic Annual Adjustment	<u>.41</u>	<u>.35</u>
Duplex Fee for Beginning of Fiscal Year	<u>\$ 1,575</u>	<u>\$ 1,534</u>
 <u>Automatic Annual Adjustment - Other Residential</u>		
Park Impact Fees Beginning of year	\$ 1,201	\$ 1,173
Automatic Annual Adjustment	<u>.32</u>	<u>.28</u>
Other Residential Fee for Beginning of Fiscal Year	<u>\$ 1,233</u>	<u>\$ 1,201</u>
 <u>Automatic Annual Adjustment - Retail/Commercial/Other</u>		
Park Impact Fees Beginning of year	\$ 0.15	\$ 0.14
Automatic Annual Adjustment	<u>-</u>	<u>0.01</u>
Retail/Commercial/Other Fee for Beginning of Fiscal Year	<u>\$ 0.15</u>	<u>\$ 0.15</u>
 <u>Automatic Annual Adjustment - Commercial/Office</u>		
Park Impact Fees Beginning of year	\$ 0.20	\$ 0.19
Automatic Annual Adjustment	<u>-</u>	<u>0.01</u>
Commercial/Office Fee for Beginning of Fiscal Year	<u>\$ 0.20</u>	<u>\$ 0.20</u>
 <u>Automatic Annual Adjustment - Industrial</u>		
Park Impact Fees Beginning of year	\$ 0.06	\$ 0.06
Automatic Annual Adjustment	<u>-</u>	<u>-</u>
Industrial Fee for Beginning of Fiscal Year	<u>\$ 0.06</u>	<u>\$ 0.06</u>

Note 1: Park Development Impact Fees Overview

On August 17, 1999, the City of Sacramento (City) Council adopted an ordinance (Chapter 18.44) for a park development impact fee based on California Government Code Section 66000. This fee is assessed upon the owners of new residential and nonresidential property located within the City in order to provide all or a portion of the funds which will be necessary to design, construct, and install park facilities required to meet the needs of and address the impacts caused by new development.

It is the intent and purpose of the City that the landowners undertaking the new development pay the costs of the park facilities and that the costs shall not be or become a responsibility of the City's general fund. The fees collected are necessary to provide neighborhood and community parks required to meet the needs of and address the impacts caused by the additional persons residing or employed on the property as a result of the development. By law, the funds may not be used to subsidize existing deficiencies in park acreage.

Note 2: Developer Constructed Parks

In order to facilitate developer-constructed parks, the City has established policies and guidelines for the construction of the City parks by developers. Developer-constructed parks are either reimbursement-type projects or irrevocable letter of credit secured arrangements. Under reimbursement-type projects, developers construct parks and are reimbursed for the costs of the parks with park impact fee credits or, in certain circumstances, with cash. Under irrevocable letter of credit secured arrangements, developers promise to build a park in the future in exchange for being able to forgo paying currently due park impact fees. The promise is secured by an irrevocable letter of credit granted to the City in the amount of the estimated cost of the park to be constructed.

At June 30, 2006, \$2,953,484 is recorded as notes receivable on the balance sheet for the irrevocable letters of credit received by the City.

Note 3: Fund Balance

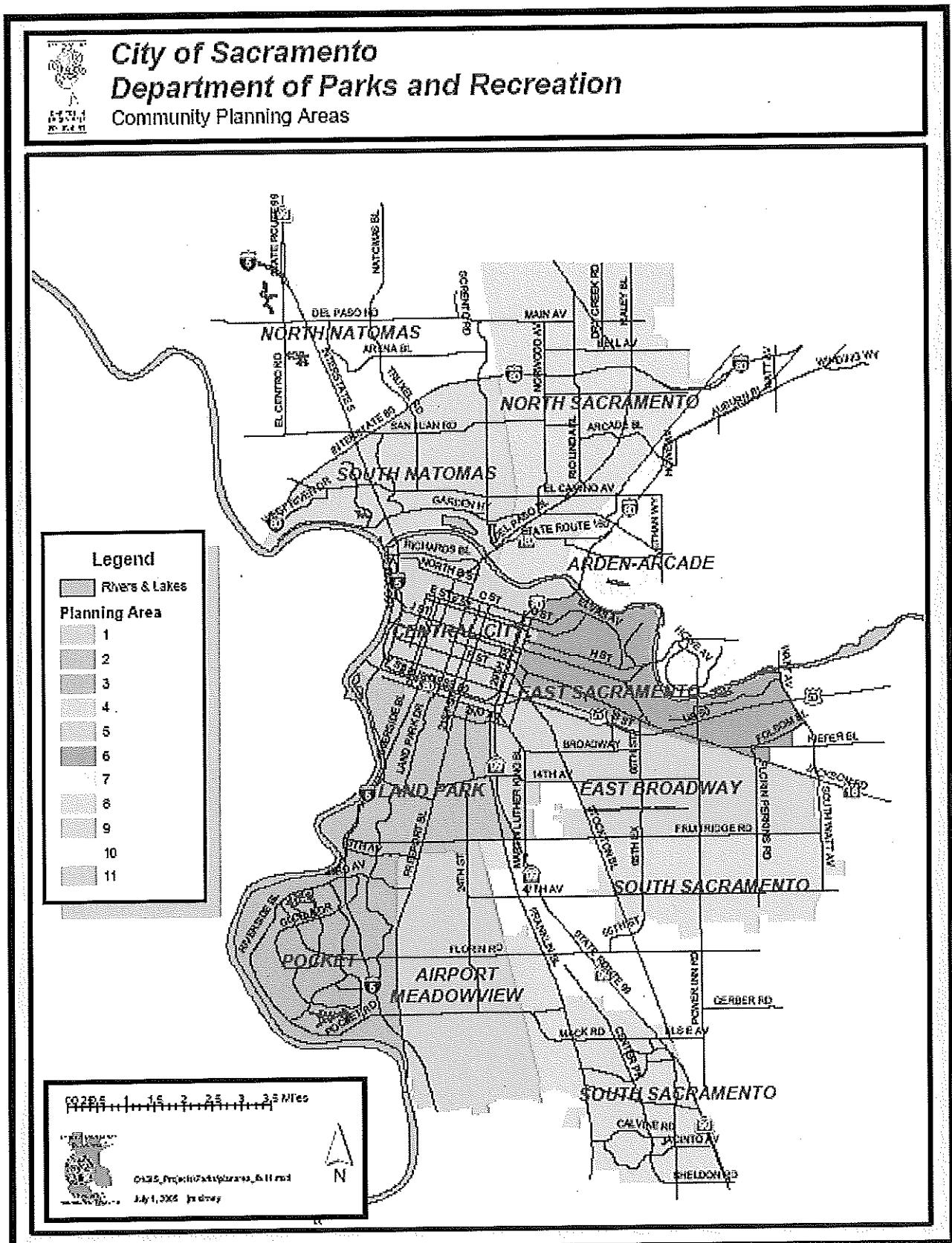
The fund balance on the balance sheet has been segregated by reservations and designations. Reserved for encumbrances of \$1,943,072 in the fiscal year 2006, is the amount that has been set aside to pay for contractual agreements entered into by the City for the capital improvement projects. Unreserved-designated is the amount that has been appropriated (budgeted) for capital projects but has not been encumbered. The undesignated fund balance is the amount available for programming.

Note 4: Administrative Costs

The park development impact fees include a 2.5 percent component for the cost of administering the fee program.

City of Sacramento
Park Development Impact Fee Report
Community Planning Area by Council District

<u>Community Planning Area</u>	<u>Council District</u>
1 Central City	1 Ray Tretheway 3 Steve Cohn 4 Robert Fong 5 Lauren Hammond
2 Land Park	4 Robert Fong 5 Lauren Hammond
3 Pocket Area	4 Robert Fong 7 Robbie Waters
4 South Sacramento	5 Lauren Hammond 6 Kevin McCarty 7 Robbie Waters 8 Bonnie Pannell
5 East Broadway	4 Robert Fong 5 Lauren Hammond 6 Kevin McCarty
6 East Sacramento	3 Steve Cohn 6 Kevin McCarty
7 Arden-Arcade	2 Sandy Sheedy 6 Kevin McCarty
8 North Sacramento	2 Sandy Sheedy 3 Steve Cohn
9 South Natomas	1 Ray Tretheway 2 Sandy Sheedy
10 North Natomas	1 Ray Tretheway
11 Airport/Meadowview	4 Robert Fong 5 Lauren Hammond 7 Robbie Waters 8 Bonnie Pannell



CITY OF SACRAMENTO
PARK DEVELOPMENT IMPACT FEE REPORT
PLANNING AREA I - CENTRAL CITY
FOR THE FISCAL YEARS ENDED JUNE 30, 2007 AND 2006

	<u>2007</u>	<u>2006</u>
Revenues		
Commercial fees	\$ 644,275	\$ 353,270
Residential fees	<u>246,194</u>	<u>76,329</u>
Total Fees	890,469	429,599
Interest	<u>92,000</u>	<u>28,730</u>
Total Available for Programming	<u>982,469</u>	<u>458,329</u>
Expenditures		
Capital outlay	<u>98,442</u>	<u>197,731</u>
Total Expenditures	<u>98,442</u>	<u>197,731</u>
Excess of Revenues Over Expenditures	884,027	260,598
Beginning Fund Balance, July 1	<u>1,121,098</u>	<u>860,500</u>
Ending Fund Balance, June 30	2,005,125	1,121,098
Reserved for encumbrances	13,142	3,338
Designated for capital projects	<u>223,153</u>	<u>74,002</u>
Unrestricted Fund Balance, June 30	<u>\$ 1,768,830</u>	<u>\$ 1,043,758</u>

CITY OF SACRAMENTO
PARK DEVELOPMENT IMPACT FEE REPORT
PLANNING AREA 2 - LAND PARK
FOR THE FISCAL YEARS ENDED JUNE 30, 2007 AND 2006

	<u>2007</u>	<u>2006</u>
Revenues		
Commercial fees	\$ 6,290	\$ 6,115
Residential fees	<u>63,740</u>	<u>69,942</u>
Total Fees	70,029	76,057
Interest	<u>9,881</u>	<u>4,218</u>
Total Available for Programming	<u>79,910</u>	<u>80,275</u>
Expenditures		
Capital outlay	<u>29,174</u>	<u>346</u>
Total Expenditures	<u>29,174</u>	<u>346</u>
Excess of Revenues Over Expenditures	50,736	79,929
Beginning Fund Balance, July 1	<u>164,615</u>	<u>84,686</u>
Ending Fund Balance, June 30	215,351	164,615
Reserved for encumbrances	-	15,618
Designated for capital projects	<u>85,942</u>	<u>54,042</u>
Unrestricted Fund Balance, June 30	<u>\$ 129,409</u>	<u>\$ 94,955</u>

CITY OF SACRAMENTO
PARK DEVELOPMENT IMPACT FEE REPORT
PLANNING AREA 3 - POCKET AREA
FOR THE FISCAL YEARS ENDED JUNE 30, 2007 AND 2006

	<u>2007</u>	<u>2006</u>
Revenues		
Commercial fees	\$ 30,637	\$ 9,274
Residential fees	<u>119,814</u>	<u>163,676</u>
 Total Fees	150,451	172,950
Interest	<u>45,303</u>	<u>29,127</u>
 Total Available for Programming	195,754	202,077
 Expenditures		
Capital outlay	<u>344,949</u>	<u>81,485</u>
 Total Expenditures	<u>344,949</u>	<u>81,485</u>
 Excess of Revenues Over Expenditures	(149,195)	120,592
 Beginning Fund Balance, July 1	<u>1,136,556</u>	<u>1,015,964</u>
 Ending Fund Balance, June 30	<u>987,362</u>	<u>1,136,556</u>
 Reserved for encumbrances	<u>71,574</u>	<u>57,437</u>
Designated for capital projects	<u>685,145</u>	<u>216,718</u>
 Unrestricted Fund Balance, June 30	<u>\$ 230,643</u>	<u>\$ 862,401</u>

CITY OF SACRAMENTO
PARK DEVELOPMENT IMPACT FEE REPORT
PLANNING AREA 4 - SOUTH SACRAMENTO
FOR THE FISCAL YEARS ENDED JUNE 30, 2007 AND 2006

	<u>2007</u>	<u>2006</u>
Revenues		
Commercial fees	\$ 528,676	\$ 168,548
Residential fees	<u>812,470</u>	<u>1,623,682</u>
Total Fees	1,341,147	1,792,230
Interest	<u>187,574</u>	<u>72,951</u>
Total Available for Programming	<u>1,528,721</u>	<u>1,865,181</u>
Expenditures		
Capital outlay	<u>287,252</u>	<u>614,307</u>
Total Expenditures	<u>287,252</u>	<u>614,307</u>
Excess of Revenues Over Expenditures	1,241,469	1,250,874
Beginning Fund Balance, July 1	<u>2,846,649</u>	<u>1,595,775</u>
Ending Fund Balance, June 30	4,088,118	2,846,649
Reserved for encumbrances	98,895	62,355
Designated for capital projects	<u>916,750</u>	<u>541,972</u>
Unrestricted Fund Balance, June 30	<u>\$ 3,072,473</u>	<u>\$ 2,242,322</u>

CITY OF SACRAMENTO
PARK DEVELOPMENT IMPACT FEE REPORT
PLANNING AREA 5 - EAST BROADWAY
FOR THE FISCAL YEARS ENDED JUNE 30, 2007 AND 2006

	<u>2007</u>	<u>2006</u>
Revenues		
Commercial fees	\$ 24,668	\$ 13,658
Residential fees	<u>200,056</u>	<u>144,959</u>
Total Fees	224,724	158,617
Interest	<u>49,951</u>	<u>22,908</u>
Total Available for Programming	<u>274,675</u>	<u>181,525</u>
Expenditures		
Capital outlay	<u>79,892</u>	<u>61,036</u>
Total Expenditures	<u>79,892</u>	<u>61,036</u>
Excess of Revenues Over Expenditures	194,783	120,489
Beginning Fund Balance, July 1	<u>893,893</u>	<u>773,404</u>
Ending Fund Balance, June 30	1,088,676	893,893
Reserved for encumbrances	6,711	(932)
Designated for capital projects	<u>715,740</u>	<u>630,816</u>
Unrestricted Fund Balance, June 30	<u>\$ 366,225</u>	<u>\$ 264,009</u>

CITY OF SACRAMENTO
PARK DEVELOPMENT IMPACT FEE REPORT
PLANNING AREA 6 - EAST SACRAMENTO
FOR THE FISCAL YEARS ENDED JUNE 30, 2007 AND 2006

	<u>2007</u>	<u>2006</u>
Revenues		
Commercial fees	\$ 3,011	\$ 226,330
Residential fees	<u>28,958</u>	<u>63,625</u>
Total Fees	31,968	289,954
Interest	<u>18,855</u>	<u>9,396</u>
Total Available for Programming	<u>50,823</u>	<u>299,350</u>
Expenditures		
Capital outlay	<u>6,534</u>	<u>31,544</u>
Total Expenditures	<u>6,534</u>	<u>31,544</u>
Excess of Revenues Over Expenditures	44,289	267,806
Beginning Fund Balance, July 1	<u>366,652</u>	<u>98,846</u>
Ending Fund Balance, June 30	410,942	366,652
Designated for capital projects	<u>-</u>	<u>9,245</u>
Unrestricted Fund Balance, June 30	<u>\$ 410,942</u>	<u>\$ 357,407</u>

CITY OF SACRAMENTO
PARK DEVELOPMENT IMPACT FEE REPORT
PLANNING AREA 7 -ARDEN-ARCADE
FOR THE FISCAL YEARS ENDED JUNE 30, 2007 AND 2006

	<u>2007</u>	<u>2006</u>
Revenues		
Commercial fees	\$ 24,736	\$ 27,054
Residential fees	<u>12,433</u>	<u>22,543</u>
Total Fees	37,169	49,597
Interest	<u>6,245</u>	<u>3,179</u>
Total Available for Programming	<u>43,414</u>	<u>52,776</u>
Expenditures		
Capital outlay	<u>31,357</u>	<u>3,809</u>
Total Expenditures	<u>31,357</u>	<u>3,809</u>
Excess of Revenues Over Expenditures	12,057	48,967
Beginning Fund Balance, July 1	<u>124,044</u>	<u>75,077</u>
Ending Fund Balance, June 30	136,101	124,044
Designated for capital projects	<u>62,574</u>	<u>62,125</u>
Unrestricted Fund Balance, June 30	<u>\$ 73,527</u>	<u>\$ 61,919</u>

	<u>2007</u>	<u>2006</u>
Revenues		
Commercial fees	\$ 460,113	\$ 70,741
Residential fees	<u>377,218</u>	<u>682,701</u>
Total Fees	837,331	753,442
Interest	<u>63,738</u>	<u>21,449</u>
Total Available for Programming	<u>901,069</u>	<u>774,891</u>
Expenditures		
Capital outlay	<u>348,853</u>	<u>370,476</u>
Total Expenditures	<u>348,853</u>	<u>370,476</u>
Excess of Revenues Over Expenditures	552,216	404,415
Beginning Fund Balance, July 1	<u>836,949</u>	<u>432,534</u>
Ending Fund Balance, June 30	1,389,165	836,949
Reserved for encumbrances	93,663	35,648
Designated for capital projects	<u>544,350</u>	<u>478,468</u>
Unrestricted Fund Balance, June 30	751,152	322,833
Developer Financed Park	<u>695,164</u>	<u>695,164</u>
Adjusted Unrestricted Fund Balance, June 30	<u>\$ 1,446,316</u>	<u>\$ 1,017,997</u>

CITY OF SACRAMENTO
PARK DEVELOPMENT IMPACT FEE REPORT
PLANNING AREA 9 - SOUTH NATOMAS
FOR THE FISCAL YEARS ENDED JUNE 30, 2007 AND 2006

	<u>2007</u>	<u>2006</u>
Revenues		
Commercial fees	\$ 101,141	\$ 297,999
Residential fees	<u>553,036</u>	<u>322,204</u>
Total Fees	654,176	620,203
Interest	<u>64,480</u>	<u>30,387</u>
Total Available for Programming	<u>718,656</u>	<u>650,590</u>
Expenditures		
Capital outlay	<u>499,051</u>	<u>431,242</u>
Total Expenditures	<u>499,051</u>	<u>431,242</u>
Excess of Revenues Over Expenditures	219,605	219,348
Beginning Fund Balance, July 1	<u>1,185,726</u>	<u>966,378</u>
Ending Fund Balance, June 30	1,405,332	1,185,726
Reserved for encumbrances	21,313	119,393
Designated for capital projects	<u>307,136</u>	<u>191,414</u>
Unrestricted Fund Balance, June 30	<u>\$ 1,076,883</u>	<u>\$ 874,919</u>

**PARK DEVELOPMENT IMPACT FEE REPORT
PLANNING AREA 10 - NORTH NATOMAS
FOR THE FISCAL YEARS ENDED JUNE 30, 2007 AND 2006**

	<u>2007</u>	<u>2006</u>
Revenues		
Commercial fees	\$ 1,929,857	\$ 1,167,172
Residential fees	<u>3,132,869</u>	<u>6,801,328</u>
Total Fees	5,062,726	7,968,500
Interest	<u>731,463</u>	<u>345,583</u>
Total Available for Programming	<u>5,794,189</u>	<u>8,314,083</u>
Expenditures		
Capital outlay	<u>3,337,209</u>	<u>6,329,279</u>
Total Expenditures	<u>3,337,209</u>	<u>6,329,279</u>
Excess of Revenues Over Expenditures	2,456,980	1,984,804
Beginning Fund Balance, July 1	<u>13,485,077</u>	<u>11,500,273</u>
Ending Fund Balance, June 30	15,942,056	13,485,077
Reserved for encumbrances	2,614,549	1,524,881
Designated for capital projects	<u>2,762,867</u>	<u>3,677,633</u>
Unrestricted Fund Balance, June 30	<u>\$ 10,564,640</u>	<u>\$ 8,282,563</u>

CITY OF SACRAMENTO

PARK DEVELOPMENT IMPACT FEE REPORT
PLANNING AREA 11 - AIRPORT/MEADOWVIEW
FOR THE FISCAL YEARS ENDED JUNE 30, 2007 AND 2006

	<u>2007</u>	<u>2006</u>
Revenues		
Commercial fees	\$ -	\$ 1,967
Residential fees	<u>86,687</u>	<u>288,551</u>
Total Fees	86,687	290,518
Interest	<u>61,697</u>	<u>56,611</u>
Total Available for Programming	<u>148,384</u>	<u>347,129</u>
Expenditures		
Capital outlay	<u>1,012,735</u>	<u>104,442</u>
Total Expenditures	<u>1,012,735</u>	<u>104,442</u>
Excess of Revenues Over Expenditures	(864,351)	242,687
Beginning Fund Balance, July 1	<u>2,209,016</u>	<u>1,966,329</u>
Ending Fund Balance, June 30	1,344,665	2,209,016
Reserved for encumbrances	146,577	125,332
Designated for capital projects	<u>596,712</u>	<u>1,226,113</u>
Unrestricted Fund Balance, June 30	<u>\$ 601,376</u>	<u>\$ 857,571</u>

CITY OF SACRAMENTO
PARK DEVELOPMENT IMPACT FEE REPORT
ADMINISTRATIVE COMPONENT
FOR THE FISCAL YEARS ENDED JUNE 30, 2007 AND 2006

	<u>2007</u>	<u>2006</u>
Revenues		
Park development impact fee	\$ 240,690	\$ 323,121
Interest	<u>47,847</u>	<u>22,610</u>
Total Available for Programming	<u>288,537</u>	<u>345,731</u>
Expenditures		
Administrative costs	<u>128,000</u>	<u>123,700</u>
Excess of Collected Over Expended	160,537	222,031
Beginning Fund Balance, July 1	<u>882,268</u>	<u>660,237</u>
Ending Fund Balance, June 30	<u>\$ 1,042,805</u>	<u>\$ 882,268</u>

