

RESOLUTION NO. 2008-650

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.

Table of Contents:

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

Adopted by the City of Sacramento City Council on September 23, 2008 by the following vote:

Ayes: Councilmembers Cohn, Fong, Hammond, McCarty, Pannell, Sheedy, Tretheway, Waters, and Mayor Fargo.

Noes: None.

Abstain: None.

Absent: None.



Mayor Heather Fargo

Attest:



Shirley Concolino, City Clerk

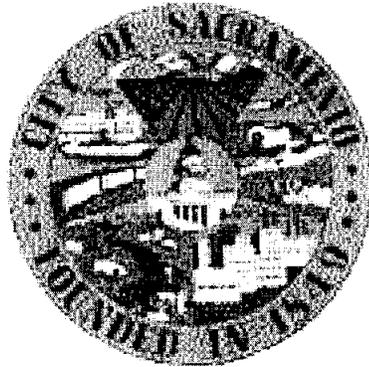
City of Sacramento

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	<u>\$ -</u>	<u>\$ -</u>

**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>June 30, 2005</u>	<u>Additions</u>	<u>Uses</u>	<u>Balance</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>
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	1,224,120	-	-	1,224,120
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				
SHIRA-built project - Del Paso Nuevo	695,164	-	-	695,164
Total Impact Fee Credits	<u>695,164</u>	<u>-</u>	<u>-</u>	<u>695,164</u>
Prepaid Fees Receivable	<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	-	-	-	-
Total Prepaid Park Impact Fees - Cash Funded	<u>53,380</u>	<u>-</u>	<u>1,312</u>	<u>52,068</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 - 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 - Swamson Hawk Park	-	2,407,162	-	2,407,162
Total Prepaid Park Impact Fees - ILOC	<u>2,953,484</u>	<u>9,215,753</u>	<u>-</u>	<u>12,169,237</u>
Impact Fee Credits				
SHRA-built project - Del Paso Nuevo	<u>695,164</u>	<u>-</u>	<u>-</u>	<u>695,164</u>
Total Impact Fee Credits	<u>695,164</u>	<u>-</u>	<u>-</u>	<u>695,164</u>
Prepaid Fees Receivable	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Prepaid Park Impact Fees and Credits at June 30, 2007	<u>\$ 3,702,028</u>	<u>\$ 9,215,753</u>	<u>\$ 1,312</u>	<u>\$ 12,916,469</u>

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

	<u>2007</u>
Reallocation of unappropriated revenue	<u>\$ -</u>

**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.

	<u>2007</u>	<u>2006</u>
(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

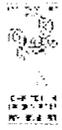
The fund balance on the balance sheet has been segregated by reservations and designations. Reserved for encumbrances of \$1,943,072 in the fiscal year 2006, is the amount that has been set aside to pay for contractual agreements entered into by the City for the capital improvement projects. Unreserved-designated 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

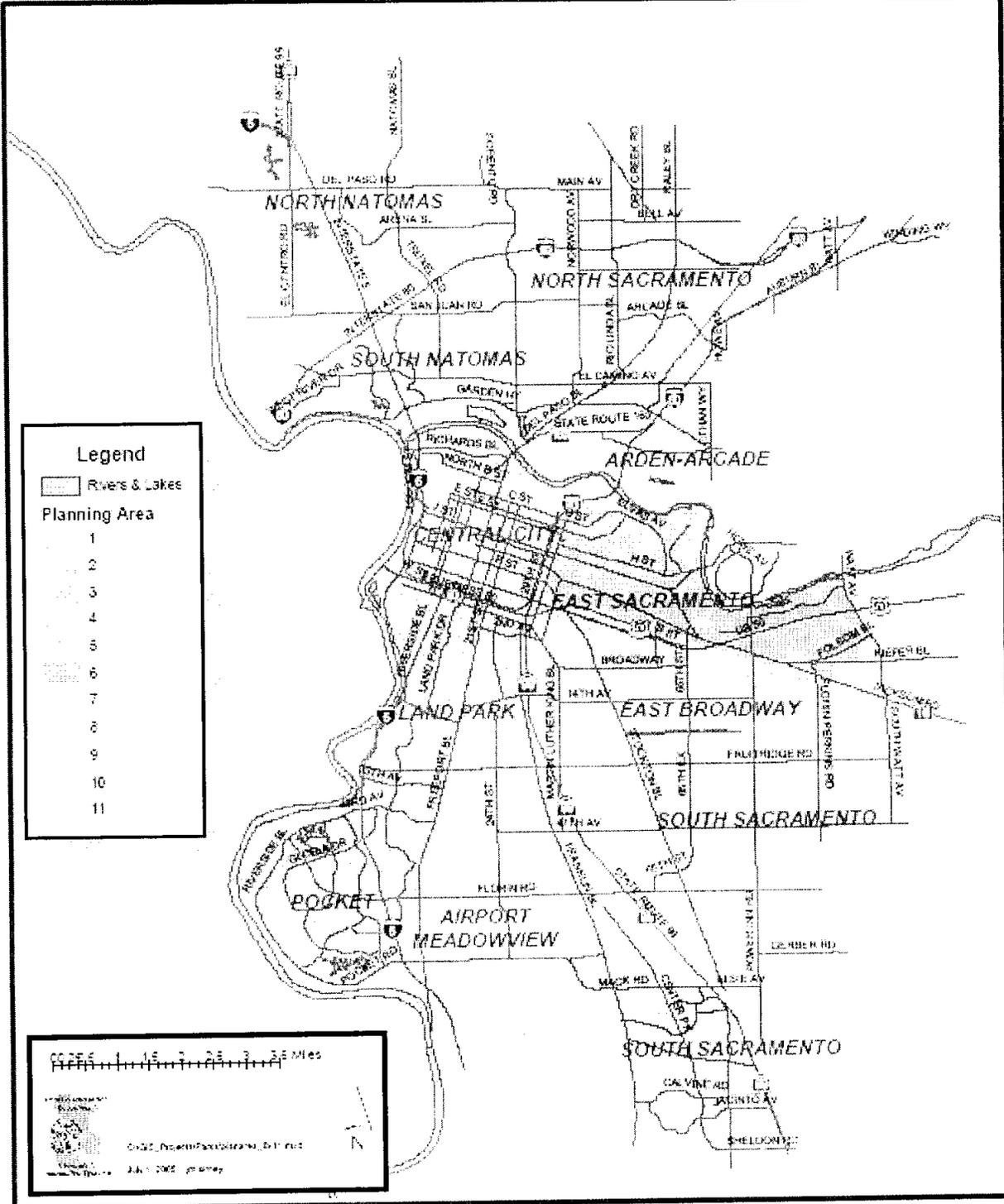
The park development impact fees include a 2.5 percent component for the cost of administering the fee program.

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
Department of Parks and Recreation
 Community Planning Areas



CITY OF SACRAMENTO
PARK DEVELOPMENT IMPACT FEE REPORT
PLANNING AREA 1 - 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	246,194	76,329
	<u>890,469</u>	<u>429,599</u>
Total Fees		
Interest	92,000	28,730
	<u>982,469</u>	<u>458,329</u>
Total Available for Programming		
Expenditures		
Capital outlay	98,442	197,731
	<u>98,442</u>	<u>197,731</u>
Total Expenditures		
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	<u>195,754</u>	<u>202,077</u>
 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	987,362	1,136,556
Reserved for encumbrances	71,574	57,437
Designated for capital projects	<u>685,145</u>	<u>216,718</u>
Unrestricted Fund Balance, June 30	<u><u>\$ 230,643</u></u>	<u><u>\$ 862,401</u></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><u>\$ 410,942</u></u>	<u><u>\$ 357,407</u></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	12,433	22,543
	<u>37,169</u>	<u>49,597</u>
Total Fees		
Interest	6,245	3,179
	<u>43,414</u>	<u>52,776</u>
Total Available for Programming		
Expenditures		
Capital outlay	31,357	3,809
	<u>31,357</u>	<u>3,809</u>
Total Expenditures		
Excess of Revenues Over Expenditures	12,057	48,967
Beginning Fund Balance, July 1	124,044	75,077
	<u>136,101</u>	<u>124,044</u>
Ending Fund Balance, June 30		
Designated for capital projects	62,574	62,125
	<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><u>\$ 10,564,640</u></u>	<u><u>\$ 8,282,563</u></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	86,687	288,551
	<u>86,687</u>	<u>290,518</u>
Total Fees	86,687	290,518
Interest	61,697	56,611
	<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	47,847	22,610
	<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>