



## REPORT TO COUNCIL City of Sacramento

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

CONSENT  
June 26, 2007

Honorable Mayor and  
Members of the City Council

**Title:** Park Development Impact Fee (PIF) Annual Report

**Location/Council District:** Citywide

**Recommendation:** Adopt a **Resolution:** 1) approving the City of Sacramento Park Development Impact Fee Report for Fiscal Year 2005-06 and 2004-05.

**Contact:** J.P. Tindell, Planning and Development Manager, 808-1955  
Jay Proffitt, Program Specialist, 808-8825

**Presenters:** Not applicable

**Department:** Parks and Recreation

**Division:** Park Planning, Design & Development

**Organization No:** 4727

### Description/Analysis

**Issue:** Sacramento City Code Section 18.44.200 mandates an annual report to City Council regarding the Park Development Impact Fee fund. This staff report, along with the attached annual report, reviews the issues associated with the development capacity of the current fees. Staff recommends that the City Council approve the City of Sacramento Park Development Impact Fee Report for Fiscal Year 2005-06 and 2004-05.

**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 copies of the report as information.

**Environmental Considerations:** 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)].

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

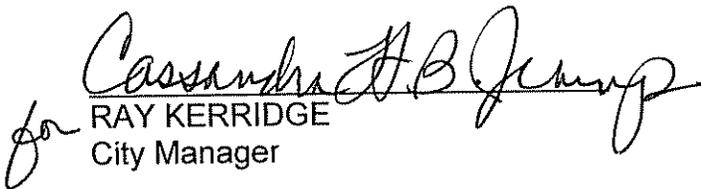
**Financial Considerations:** The attached report (Exhibit A, page 5) provides a comprehensive accounting of the revenues, expenditures, and budgets of the Park Development Impact Fee program for fiscal years 2005 and 2006. It is noteworthy that the PIF generated \$48,648,815 in park development revenue plus interest since its inception in 1999. As of the end of the fiscal year 2006, \$32,320,519 was programmed to projects. It has been proposed that \$8,098,800 of the remaining PIF funds be programmed in the *Proposed Capital Improvement Program, 2007 – 2012*.

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

Respectfully Submitted by:

  
CASSANDRA H. B. JENNINGS  
Assistant City Manager

Recommendation Approved:

  
RAY KERRIDGE  
City Manager

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**Attachment 1****Background Information**

On August 17, 1999, Council adopted Ordinance 99-044 that added Chapter 84.12 (subsequently changed to Chapter 18.44) to the City Code. This code established a Park Development Impact Fee (PIF) for development of public parks in the City of Sacramento. Also on August 17, 1999, City Resolution 99-475 established the Park Development Impact Fee. 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 including a recommendation to increase the PIF to enable the 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 "non-subdivided" property currently not covered under the City Quimby Ordinance. That report, Park Development Impact Fee Nexus Study Update, is currently being finalized.

The intent of the PIF is to develop new parks, park amenities and to provide funding for the renovation and enhancement of existing neighborhood and community parks. The increase in the PIF has provided for more complete park amenities in some of the newly developing areas in North Natomas including shade structures, playgrounds and park rest rooms. However, many parks currently being master planned and developed throughout the City are budgeted with the lower level fees collected several years ago and therefore include fewer amenities.

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).

**RESOLUTION NO. 2007-**

Adopted by the Sacramento City Council

June 26, 2007

**APPROVING THE PARK DEVELOPMENT IMPACT FEE (PIF) ANNUAL REPORT**

**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 Code. This code established a Park Development Impact Fee (PIF) for development of public parks in the City of Sacramento.
- B. On August 24, 2004, City Resolution 2004-693 established an increase to the PIF.
- C. City 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 Year 2005-06 and 2004-05 is approved.

**Table of Contents:**

Exhibit A – City of Sacramento Park Development Impact Fee Report for Fiscal Year 2005-06 and 2004-05

# City of Sacramento

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## *Park Development Impact Fee Report*

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**FISCAL YEAR  
2005 - 2006  
2004 - 2005**



## 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, 2006.

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, 2006 are presented below by community planning area:

<b>Planning Area</b>	<b>Revenue &amp; Interest</b>	<b>%</b>
1-Central City	\$1,409,181	2.90
2-Land Park	174,712	.36
3-Pocket	1,309,581	2.69
4-South Sacramento	4,357,678	8.96
5-East Broadway	1,034,979	2.13
6-East Sacramento	481,870	.99
7-Arden/Arcade	140,014	.29
8-North Sacramento	2,289,269	4.71
9-South Natomas	2,415,185	4.96
10-North Natomas	31,458,137	64.66
11-Airport/Meadowview	2,394,739	4.92
- Administrative	1,183,470	2.43
<b>Totals</b>	<b>\$48,648,815</b>	<b>100</b>

**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, 2006 and 2005.
- 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, 2006 and 2005.
- 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, 2006 and 2005.
- 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, 2006 and 2005.

**CITY OF SACRAMENTO  
PARK DEVELOPMENT FUND  
BALANCE SHEETS  
JUNE 30, 2006 AND 2005  
(in thousands)**

	<u>2006</u>	<u>2005</u>
<b><u>ASSETS</u></b>		
Cash and investments held by City	\$ 30,194	\$ 28,535
Interest receivable	228	167
Notes receivable	<u>2,953</u>	<u>3,704</u>
Total Assets	<u>\$ 33,375</u>	<u>\$ 32,406</u>
<b><u>LIABILITIES AND FUND BALANCE</u></b>		
Liabilities:		
Securities lending obligations	\$ 5,192	\$ 6,964
Accounts payable and accrued expenses	1,378	1,105
Advances from other funds	-	-
Prepaid park fees	<u>1,553</u>	<u>4,307</u>
Total Liabilities	<u>8,123</u>	<u>12,376</u>
Fund Balance:		
Reserved:		
For encumbrances	1,943	3,055
Unreserved:		
Designated for capital projects	7,162	6,760
Undesignated	<u>16,147</u>	<u>10,215</u>
Total Fund Balance	<u>25,252</u>	<u>20,030</u>
Total Liabilities and Fund Balance	<u>\$ 33,375</u>	<u>\$ 32,406</u>

**CITY OF SACRAMENTO  
PARK DEVELOPMENT FUND  
STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
FOR THE FISCAL YEARS ENDED JUNE 30, 2006 AND 2005  
(in thousands)**

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	<u>2006</u>	<u>2005</u>
<b>Revenues</b>		
Park development impact fees	\$ 12,925	\$ 9,773
Interest	647	344
Total Revenues	<u>13,572</u>	<u>10,117</u>
<b>Expenditures</b>		
Administration	124	89
Capital outlay for park development	8,226	6,225
Total Expenditures	<u>8,350</u>	<u>6,314</u>
<b>Excess of Revenues Over Expenditures</b>	5,222	3,803
Fund Balances, Beginning of Year	<u>20,030</u>	<u>16,227</u>
Fund Balances, End of Year	<u>\$ 25,252</u>	<u>\$ 20,030</u>

**CITY OF SACRAMENTO  
PARK DEVELOPMENT FUND  
PARK DEVELOPMENT IMPACT FEE REFUNDS  
FOR THE FISCAL YEARS ENDED JUNE 30, 2006 AND 2005**

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	<u>2006</u>	<u>2005</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, 2005**

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

	<u>Balance June 30, 2004</u>	<u>Additions</u>	<u>Uses</u>	<u>Balance June 30, 2005</u>
<b>Prepaid Park Impact Fees - Cash Funded</b>				
CFD No. 4	\$ 70,618	\$ -	\$ 22,304	\$ 48,314
CFD No. 2000-01	28,682	-	2,624	26,058
Prepaid Park Impact Fees	4,056	-	4,056	-
Developer built project - Westhampton	-	222,830	222,830	-
<b>Total Prepaid Park Impact Fees - Cash Funded</b>	<u>103,356</u>	<u>222,830</u>	<u>251,814</u>	<u>74,372</u>
<b>Prepaid Park Development Impact Fee - Irrevocable Letter of Credit Secured</b>				
Developer built project - Heritage Park	1,729,364	-	-	1,729,364
Developer built project - Regency Park	1,669,482	-	1,669,482	-
Developer built project - Kokomo Park	767,975	-	767,975	-
Developer built project - Redtail Park	584,158	-	-	584,158
Developer built project - Westhampton	-	1,224,120	-	1,224,120
<b>Total Prepaid Park Impact Fees - ILOC</b>	<u>4,750,979</u>	<u>1,224,120</u>	<u>2,437,457</u>	<u>3,537,642</u>
<b>Impact Fee Credits</b>				
SHRA-built project - Del Paso Nuevo	695,164	-	-	695,164
<b>Total Impact Fee Credits</b>	<u>695,164</u>	<u>-</u>	<u>-</u>	<u>695,164</u>
<b>Total Prepaid Park Impact Fees and Credits at June 30, 2005</b>	<u>\$ 5,549,499</u>	<u>\$ 1,446,950</u>	<u>\$ 2,689,271</u>	<u>\$ 4,307,178</u>

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

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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>
<b>Prepaid Park Impact Fees - Cash Funded</b>				
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>
<b>Prepaid Park Development Impact Fee - Irrevocable Letter of Credit Secured</b>				
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>
<b>Impact Fee Credits</b>				
SHRA-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  
REALLOCATION OF UNAPPROPRIATED PARK DEVELOPMENT IMPACT FEE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2006**

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	<u>2006</u>
Reallocation of unappropriated revenue	<u>\$ -</u>

Park Development Impact Fee (PIF) Annual Report

June 26, 2007

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

CIP#	PROJECT NAME	PARK DEVELOPMENT IMPACT FEE							% OF TOTAL PROJECT COSTS FUNDED BY PARK DEVELOPMENT IMPACT FEE
		ESTIMATED PROJECT COSTS	APPROPRIATIONS TO DATE	EXPENDED TO DATE (CAPITAL OUTLAY)	COMMITMENTS (ENCUMBRANCES)	REMAINING BUDGET (DESIGNATED FOR CAPITAL PROJECTS)	TOTAL PROJECT COST BY ALL FUNDING SOURCES		
CE31	HAGGINWOOD REHABILITATION	\$ 115,000	\$ 115,000	\$ -		115,000	\$ 3,326,004	3.5%	
KB29	OAK PARK CC PH1	400,000	400,000	-		400,000	3,800,000	10.3%	
KB34	BILL CONLIN YOUTH SPT PH3	48,961	48,961	-		48,961	307,300	15.9%	
LG61	BARANDAS PARK	77,855	77,855	77,855		77,855	1,149,091	6.8%	
LG62	BARANDAS PARK APP	22,300	22,300	14,867		7,433	22,300	100.0%	
LG63	BARANDAS PARK DEV	142,136	142,136	32,943		19,581	159,406	89.2%	
LK61	GRANITE PARK PLANNING	17,684	17,684	17,684		-	17,684	100.0%	
LK71	ORCHARD PARK	115,091	115,091	115,091		-	1,031,672	11.2%	
LK72	ORCHARD PARK	34,720	34,720	7,716		228	34,720	100.0%	
LK73	ORCHARD PARK	171,614	171,614	87,878		80,731	646,614	26.5%	
LK92	NSA PA 1	30,000	30,000	30,000		-	140,006	21.4%	
LK97	NSA PA 2	30,000	30,000	30,000		-	102,353	29.3%	
LL02	NSA PA 3	30,000	30,000	30,000		-	95,000	31.6%	
LL07	NSA PA 4	30,000	30,000	30,000		-	95,882	31.3%	
LM56	TRIANGLE PARK	20,694	20,694	20,694		-	299,694	6.9%	
LM57	TRIANGLE PARK	4,306	4,306	3,353		953	29,306	14.7%	
LN63	ROBLA PARK PH2	394,938	394,938	332,921	5,191		664,473	59.4%	
LN64	ROBLA PARK PH3	10,000	10,000	-			18,990	52.7%	
LN67	P&R MASTER PLAN	100,000	100,000	100,000		-	250,000	40.0%	
LN91	ROBERSTON WADING POOL	36,000	36,000	36,000		-	302,836	11.9%	
LQ43	GARDENLAND PARK	45,246	45,246	45,246		-	275,246	16.4%	
LR16	JACINTO CREEK PARK DEV	294,807	294,807	294,807		-	299,114	98.6%	
LR22	FREMONT PARK - APP	19,569	19,569	-		19,569	30,569	64.0%	
LR22	BELLE COOLEDGE PICNIC	25,000	25,000	341	15,618	9,041	94,422	26.5%	
LS02	STRAUCH PARK DEVELOPME	9,000	9,000	9,000		-	9,000	100.0%	
LS03	NINOS PK WYRIO TIERRA DEV	291,686	291,686	250,356		41,330	583,530	50.0%	
LS07	TAHOE PARK IMPROVEMENTS	55,000	55,000	1,451		53,549	115,000	47.8%	
LS21	FRTRDGE MANOR/PETER BURNET	185,000	185,000	185,000		-	488,062	37.9%	
LS53	SOUTHSIDE PARK LAKE IMP	26,000	26,000	26,000		568	50,480	51.5%	
LS54	SOUTHSIDE PK PAR COURSE	58,349	58,349	55,261		2,520	58,349	100.0%	
LS57	GLENBROOK PARK ACCESS	40,000	40,000	40,000		-	80,226	49.9%	
LS58	GLENBROOK PARK OPEN SPACE MP	35,506	35,506	28,840		6,666	82,923	42.8%	
LS76	WESTLAKE PARK	944,680	944,680	942,686		1,994	1,009,713	93.6%	
LS77	WESTLAKE PARK	29,900	29,900	9,134	20,920	(154)	39,900	74.9%	
LS81	EGRET PARK	552,540	552,540	546,271		6,269	623,080	88.7%	
LS82	EGRET PARK PH2	9,903	9,903	2,544		7,359	508,971	1.9%	
LS86	TANZANITE COMM PARK	656,963	656,963	656,963		-	673,974	97.5%	
LS87	TANZANITE COMM PARK	1,999,529	1,999,529	1,321,571	384,138	293,820	1,999,529	100.0%	

Park Development Impact Fee (PIF) Annual Report

June 26, 2007

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

CIP#	PROJECT NAME	ESTIMATED PROJECT COSTS	APPROPRIATIONS TO DATE	EXPENDED TO DATE (CAPITAL OUTLAY)	COMMITMENTS (ENCUMBRANCES)	REMAINING BUDGET DESIGNATED FOR CAPITAL PROJECTS	TOTAL PROJECT COST BY ALL FUNDING SOURCES	% OF TOTAL PROJECT COSTS FUNDED BY PARK DEVELOPMENT IMPACT FEE
		41,719	41,719	9,061	32,375	283	41,719	100.0%
LS88	TANZANITE COMM PARK	2,450	2,450	2,450	-	-	6,781	36.1%
LS91	N NATOMAS NEIGHBRHD PK	542,617	542,617	542,617	-	-	551,473	98.4%
LS96	SYCAMORE PARK 9C	202,830	202,830	44,981	21,600	136,249	202,830	100.0%
LS98	WEST HAMPTON PARK	32,600	32,600	6,820	19,720	6,060	32,600	100.0%
LS99	WEST HAMPTON PARK - APP	631,029	631,029	631,029	-	-	1,092,914	57.7%
LT01	N NATOMAS COMMUNITY PARK	1,602,390	1,602,390	1,602,390	-	-	1,696,825	94.4%
LT02	N NATOMAS COMMUNITY PARK	53,787	53,787	53,787	-	-	54,100	99.4%
LT03	N NATOMAS NEIGHBRHD PK 13D	12,246	12,246	12,246	-	-	12,246	100.0%
LT06	N NATOMAS COMMUNITY PARK	1,356,560	1,356,560	1,335,273	-	21,287	1,356,560	100.0%
LT16	BURBERRY COMM PARK 9A	31,216	31,216	15,896	15,190	130	31,216	100.0%
LT17	BURBERRY COMM PARK 9A	557,953	557,953	557,953	-	-	557,953	100.0%
LT21	NORTHBOROUGH PARK 10A	779,500	779,500	766,157	2,151	11,192	807,000	96.6%
LT26	COTTONWOOD PARK	12,961	12,961	12,961	-	-	12,961	100.0%
LT31	KING'S FLD LITTLE / CLOSED	24,000	24,000	24,000	-	-	768,000	3.1%
LT36	BILLY BEAN MEMORIAL PARK	16,550	16,550	24,969	(16,550)	8,131	271,550	6.1%
LT56	COLONIAL PARK CLUB HOUSE	250,000	250,000	18,381	22,456	209,163	250,000	100.0%
LT72	VERANO CREEK DEV	40,000	40,000	32,077	-	7,923	663,946	6.0%
LT87	MCKINLEY PARK IMPROVEMENT	70,000	70,000	63,454	-	6,546	70,000	100.0%
LT88	MCKINLEY PK ROSE ARBORS	30,494	30,494	30,563	-	69	79,894	48.1%
LT92	GLEN HALL POOL FENCE	1,344	1,344	1,344	-	-	25,000	1.7%
LT96	EAST PORTAL PARK	25,000	25,000	865	-	24,135	88,550	11.3%
LU12	REICHMUTH PARK IMP	10,000	10,000	10,000	-	-	39,285	10.2%
LU21	FLORIN RES PARK	4,017	4,017	4,017	-	-	1,021,739	91.2%
LU36	JACINTO CREEK PARK DEV	931,932	931,932	931,452	480	-	614,925	100.0%
LU37	JACINTO CREEK PARK DEV	614,925	614,925	20,674	62,355	531,896	30,075	33.5%
LU38	JACINTO CREEK PARK DEV	10,075	10,075	914	59,062	9,161	621,236	100.0%
LU39	JACINTO CREEK PARK - APP	621,236	621,236	485,036	-	-	397,370	85.1%
LU56	QUAIL PARK	338,137	338,137	338,137	-	-	31,500	89.3%
LU61	SUNDANCE PARK 2E	28,118	28,118	28,118	-	-	53,552	100.0%
LU66	RIVER VIEW PARK 3C	53,552	53,552	53,552	-	-	411,951	100.0%
LU67	RIVER VIEW PARK 3C	411,951	411,951	411,951	-	-	199,754	100.0%
LU71	HERON PARK 10B	199,751	199,751	199,751	-	-	121,650	100.0%
LU76	REDBUD PARK 10C	121,650	121,650	121,650	-	-	1,109,245	100.0%
LU81	BLUE OAK PARK 10D	1,109,245	1,109,245	1,109,245	-	-	31,500	100.0%
LU91	WITTER RANCH PARK 3A	31,500	31,500	5,769	24,200	1,531	150,000	100.0%
LU92	WITTER RANCH PARK - APP	150,000	150,000	13,321	27,105	109,574	211,059	20.5%
LU93	WITTER RANCH PARK PH3	43,367	43,367	43,367	-	-	2,100	100.0%
LU97	DIXIEANNE TOT LOT DEV	2,100	2,100	-	-	-	-	-
LU98	DIXIEANNE TOT LOT DEV	2,100	2,100	-	-	-	-	-

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

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)	TOTAL PROJECT COST BY ALL FUNDING SOURCES	% OF TOTAL PROJECT COSTS FUNDED BY PARK DEVELOPMENT IMPACT FEE	
LV02	GOLDENLAND PARK	702,489	702,489	36,162	37,159	629,168	702,489	100.0%	
LV09	24TH ST BYPASS	518,030	518,030	5,154		512,876	618,030	83.8%	
LV27	24TH ST PK - APP	32,974	32,974	3,436	23,384	6,154	32,974	100.0%	
LV61	REDTAIL HAWK PARK	125,208	125,208	125,208			125,208	100.0%	
LV66	SAN JUAN RESERVOIR PARK	80,525	80,525	80,382		143	465,320	17.3%	
LV71	HERITAGE PARKS 7A,9B & 9D	197,226	197,226	197,304	5,080	(158)	197,226	100.0%	
LV72	HERITAGE PARKS 7A,9B & 9D	35,000	35,000	5,755	27,000	2,245	35,000	100.0%	
LV76	REGENCY COMM PARK	173,867	173,867	174,035		(168)	173,867	100.0%	
LV77	REGENCY COMM PARK	48,231	48,231	9,463	37,585	1,183	48,231	100.0%	
LV78	REGENCY COMM PARK	1,066,590	1,066,590	153,479	22,536	890,575	1,140,007	93.6%	
LV91	GRANITE PARK PHASE II	8,298	8,298	8,298			229,046	3.6%	
LW07	STEVE JONES PARK	204,836	204,836	6,071		198,765	204,836	100.0%	
LW11	SHOREBIRD PARK	306,000	306,000	306,000			444,000	68.9%	
LW12	RIVER OTTER PARK	234,000	234,000	234,334		(334)	334,106	70.0%	
LW16	WOODLAKE PARK	36,867	36,867	36,867			36,867	100.0%	
LW31	ZBERG PARK GAZEBO	35,000	35,000	35,350		(350)	100,000	35.0%	
LW46	KOKOMO PARK	211,848	211,848	211,848			211,848	100.0%	
LW47	KOKOMO PARK	30,600	30,600	5,911	23,600	1,089	30,600	100.0%	
LW51	KENWOOD OAKS PARK	56,664	56,664	56,664			514,551	11.0%	
LW52	MACKAY PARK DEV	125,784	125,784	38,280	8,001	79,503	427,897	29.4%	
LW56	HUMMINGBIRD PARK	786,862	786,862	278,499	449,870	58,493	786,862	100.0%	
LW57	HUMMINGBIRD PARK	30,075	30,075		5,060	25,015	30,075	100.0%	
LW61	LINDEN PARK 4B	763,671	763,671	563,658	105,326	94,687	763,671	100.0%	
LW62	LINDEN PARK 4B	30,364	30,364	11,898	17,291	1,175	30,364	100.0%	
LW66	CA LILAC PARK 12C	504,160	504,160	243,243	172,173	88,744	640,603	78.7%	
LW76	EAST LAND PARK	297,533	297,533	68,134		229,399	297,533	100.0%	
LW96	TAHOE TALLAC PARK IMPROVEMENT	34,336	34,336	34,336			254,515	13.5%	
LX12	WILLIOW RANCHO PK IMPR	446,294	446,294	92,587	92,050	261,658	531,587	84.0%	
LX16	MARSHALL PARK MASTER PLAN	85,000	85,000	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		40,325	40,354	100.0%	
LX36	NORTHGATE PARK IMPROVEMENT	51,180	51,180	4,091		47,089	109,648	46.7%	
LX41	SPARROW PARK 1C	301,924	301,924	56,247	13,568	245,678	301,924	100.0%	
LX46	PEREGRINE PARK 3E	633,618	633,618	85,955		534,095	659,644	96.1%	
LX56	ALDER PARK 11C	312,122	312,122	78,008	850	233,264	312,122	100.0%	
LX61	RICHFIELD PARK	443,508	443,508	77,674	1,000	364,834	443,508	100.0%	
LX66	NN REGIONAL PARK	255,900	255,900	59,462	1,937,464	195,116	1,937,464	13.2%	
LX71	LEWIS PARK TENNIS CT REHAB	50,000	50,000	40,063	9,937		59,500	84.0%	
LX91	JOHNSTON PARK IMPROVEMENTS	23,000	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

CIP#	PROJECT NAME	ESTIMATED PROJECT COSTS	APPROPRIATIONS TO DATE	EXPENDED TO DATE (CAPITAL OUTLAY)	COMMITMENTS (ENCUMBRANCES)	REMAINING BUDGET (DESIGNATED FOR CAPITAL PROJECTS)	TOTAL PROJECT COST BY ALL FUNDING SOURCES	% OF TOTAL PROJECT COSTS FUNDED BY PARK DEVELOPMENT IMPACT FEE
LY01	CURTIS PARK TENNIS CT	20,000	20,000	-	-	20,000	20,000	100.0%
LY06	GARCIA BEND IMPR	250,000	250,000	367	-	202,133	250,000	100.0%
LY11	DEL PASO DISCGOLF	25,000	25,000	3,777	-	21,223	25,000	100.0%
LY16	PANNELL MEADOWVIEW SOCCER	50,000	50,000	24,655	-	25,345	50,000	100.0%
LY21	WOODBINE PARK IMPROV	105,000	105,000	6,901	-	8,898	105,000	100.0%
LY31	LAWRENCE PARK IMPR	125,000	125,000	255	-	109,127	125,000	100.0%
LZ21	MUIR CHILDREN'S PARK	36,102	36,102	35,289	-	(5)	704,102	5.1%
L1L2	N NATOMAS PARK 3C	377,388	377,388	377,388	-	-	377,388	100.0%
L1L3	SYCAMORE PARK 9C	122,540	122,540	122,540	-	-	122,540	100.0%
L1L4	REDTAIL HAWK PARK	583,251	583,251	583,251	-	-	583,251	100.0%
L1L6	KOKOMO PARK	767,975	767,975	767,975	-	-	767,975	100.0%
L1L8	REGENCY PARK 11A	1,382,833	1,382,833	1,382,833	-	-	1,382,833	100.0%
L1L9	SHRA DEL PASO NUEVO	809,553	809,553	809,553	-	-	809,553	100.0%
WN06	FRWY LAND PHI	162,160	162,160	162,160	-	-	2,370,752	6.8%
		\$ 32,320,519	\$ 32,320,519	\$ 22,711,117	\$ 1,943,070	\$ 7,666,332	\$ 47,066,017	

Park Development Impact Fee (PIF) Annual Report

June 26, 2007

CITY OF SACRAMENTO  
 PARK DEVELOPMENT IMPACT FEES  
 CAPITAL IMPROVEMENT PROJECT REPORT  
 ACTIVITY AS OF JUNE 30, 2005

CIP#	PROJECT NAME	ESTIMATED PROJECT COSTS	APPROPRIATIONS TO DATE	EXPENDED TO DATE (CAPITAL OUTLAY)	COMMITMENTS (ENCUMBRANCES)	REMAINING BUDGET (DESIGNATED FOR CAPITAL PROJECTS)	TOTAL PROJECT COST BY ALL FUNDING SOURCES	% OF TOTAL PROJECT COSTS FUNDED BY PARK DEVELOPMENT IMPACT FEE
CE31	HAGGINWOOD REHABILITATION	\$ 115,000	\$ 115,000	\$ -	-	115,000	\$ 3,326,004	3.5%
LG61	BARANDAS PARK	83,073	83,073	86,161	-	(3,088)	1,149,091	7.2%
LG62	BARANDAS PARK	18,733	18,733	6,107	5,000	7,626	18,700	100.2%
LK61	GRANITE PARK PLANNING	17,684	17,684	17,684	-	-	17,684	100.0%
LK71	ORCHARD PARK	115,091	115,091	136,669	-	(21,578)	1,031,672	11.2%
LK72	ORCHARD PARK	33,469	33,469	-	-	33,469	34,720	96.4%
LK73	ORCHARD PARK	84,142	84,142	-	-	84,142	94,639	88.9%
LK92	NSA PA 1	30,000	30,000	30,000	-	-	115,000	26.1%
LK97	NSA PA 2	30,000	30,000	30,000	-	-	77,353	38.8%
LL02	NSA PA 3	30,000	30,000	30,000	-	-	70,000	42.9%
LL07	NSA PA 4	30,000	30,000	30,000	-	-	70,882	42.3%
LM56	TRIANGLE PARK	20,694	20,694	20,694	-	-	299,694	6.9%
LM57	TRIANGLE PARK	4,307	4,307	30	-	4,278	29,306	14.7%
LN63	ROBLA PARK	250,000	250,000	47,165	5,497	197,338	363,535	68.8%
LN67	P&R MASTER PLAN	100,000	100,000	98,762	-	1,238	250,000	40.0%
LN91	ROBERSTON WADING POOL	36,000	36,000	36,000	-	-	302,836	11.9%
LQ43	GARDENLAND PARK	45,246	45,246	45,246	-	-	275,246	16.4%
LR16	JACINTO CREEK PARK DEV	294,807	294,807	294,807	-	-	299,114	98.6%
LS03	NINOS PKWY/RIO TIERRA DEV	285,000	285,000	4,411	-	280,589	556,844	51.2%
LS21	FRTRDGE MANOR/PETER BURNET	185,000	185,000	185,000	-	-	488,062	37.9%
LS53	SOUTHSIDE PARK PLYGRND	26,000	26,000	26,000	-	-	50,480	51.5%
LS54	SOUTHSIDE PK PAR COURSE	50,000	50,000	1,508	-	48,492	50,000	100.0%
LS57	GLENBROOK PARK ACCESS	40,000	40,000	40,000	-	-	80,226	49.9%
LS76	WESTLAKE PARK	1,002,915	1,002,915	942,686	-	60,229	1,009,713	99.3%
LS77	WESTLAKE PARK	29,900	29,900	-	-	29,900	29,900	100.0%
LS81	EGRET PARK	524,797	524,797	218,144	295,571	11,082	632,993	82.9%
LS86	TANZANITE COMM PARK	656,963	656,963	656,963	-	-	673,974	97.5%
LS87	TANZANITE COMM PARK	1,298,088	1,298,088	177,643	-	1,120,445	1,384,877	93.7%
LS88	TANZANITE COMM PARK	41,719	41,719	5,047	-	36,672	41,719	100.0%
LS91	N NATOMAS NEIGHBRHD PK	2,450	2,450	2,450	-	-	6,781	36.1%
LS96	SYCAMORE PARK 9C	542,617	542,617	542,617	-	-	551,473	98.4%
LS98	WEST HAMPTON PARK	222,830	222,830	405	-	222,425	222,830	100.0%
LT01	N NATOMAS COMMUNITY PARK	631,029	631,029	631,029	-	-	1,092,914	57.7%
LT02	N NATOMAS COMMUNITY PARK	1,503,077	1,503,077	391,482	1,097,068	14,527	1,591,597	94.4%
LT03	N NATOMAS COMMUNITY PARK	54,100	54,100	51,783	-	2,317	54,100	100.0%
LT06	N NATOMAS NEIGHBRHD PK 13D	12,246	12,246	12,246	-	-	12,246	100.0%
LT16	BURBERRY COMM PARK 9A	1,356,560	1,356,560	895,004	347,361	114,195	1,356,560	100.0%

Park Development Impact Fee (PIF) Annual Report

June 26, 2007

CITY OF SACRAMENTO  
 PARK DEVELOPMENT IMPACT FEES  
 CAPITAL IMPROVEMENT PROJECT REPORT  
 ACTIVITY AS OF JUNE 30, 2005

CI#	PROJECT NAME	ESTIMATED PROJECT COSTS	APPROPRIATIONS TO DATE	EXPENDED TO DATE (CAPITAL OUTLAY)	COMMITMENTS (ENCUMBRANCES)	REMAINING BUDGET (DESIGNATED FOR CAPITAL PROJECTS)	TOTAL PROJECT COST BY ALL FUNDING SOURCES	% OF TOTAL PROJECT COSTS FUNDED BY PARK DEVELOPMENT IMPACT FEE
		26,216	26,216			26,216	26,216	100.0%
LT17	BURBERRY COMM PARK 9A	557,953	557,953	557,953	-	-	557,953	100.0%
LT21	NORTHBOROUGH PARK 10A	594,500	594,500	410,073	126,156	58,271	622,000	95.6%
LT26	PEACH TREE PARK 13C	12,961	12,961	12,961	-	-	12,961	100.0%
LT31	KING'S FLD LITTLE /CLOSED	24,000	24,000	24,000	-	-	768,000	3.1%
LT36	BILLY BEAN MEMORIAL PARK	40,000	40,000	-	-	40,000	535,531	7.5%
LT87	MCKINLEY PARK IMPROVEMENT	10,000	10,000	-	-	10,000	10,000	100.0%
LT88	MCKINLEY PK ROSE ARBORS	30,494	30,494	27,866	-	2,628	63,462	48.1%
LT92	GLEN HALL POOL FENCE	1,344	1,344	1,344	-	-	79,894	1.7%
LT96	EAST PORTAL PARK	10,000	10,000	10,000	-	-	88,550	11.3%
LU21	FLORIN RES PARK	4,017	4,017	4,017	-	-	39,285	10.2%
LU36	JACINTO CREEK PARK DEV	916,932	916,932	338,816	578,116	-	1,026,739	89.3%
LU37	JACINTO CREEK PARK DEV	633,836	633,836	58,181	436,149	139,506	633,836	100.0%
LU56	N NATOMAS PK 2C&2F	353,360	353,360	295,653	53,397	4,310	397,370	88.9%
LU61	SUNDANCE PARK 2E	28,118	28,118	28,118	-	-	31,500	89.3%
LU66	RIVER VIEW PARK 3C	53,552	53,552	53,552	-	-	53,552	100.0%
LU67	RIVER VIEW PARK 3C	411,951	411,951	411,951	-	-	411,951	100.0%
LU71	HERON PARK 10B	199,751	199,751	199,751	-	-	199,754	100.0%
LU76	REDBUD PARK 10C	121,650	121,650	121,963	-	-	121,650	100.0%
LU81	BLUE OAK PARK 10D	1,109,245	1,109,245	1,109,245	-	-	1,109,245	100.0%
LU91	WITTER RANCH PARK 3A	31,500	31,500	1,548	-	-	31,500	100.0%
LU92	WITTER RANCH PARK 3A	51,589	51,589	47,832	-	-	29,952	57.9%
LU97	DIXIEANNE TOT LOT DEV	2,100	2,100	-	-	-	3,757	55.4%
LU98	DIXIEANNE TOT LOT DEV	145,000	145,000	12,225	-	-	145,000	100.0%
LV02	GOLDENLAND PARK	123,222	123,222	77,780	-	-	123,222	100.0%
LV61	REDDTAIL HAWK PARK	83,128	83,128	32,740	2,477	-	45,442	54.7%
LV66	SAN JUAN RESERVOIR PARK	187,226	187,226	145,655	43,240	-	482,055	39.0%
LV71	HERITAGE PARKS 7A,9B & 9D	35,000	35,000	1,000	-	-	35,000	100.0%
LV72	HERITAGE PARKS 7A,9B & 9D	173,867	173,867	174,035	-	-	173,867	100.0%
LV76	REGENCY COMM PARK	48,231	48,231	17,244	-	-	48,231	100.0%
LV77	REGENCY COMM PARK	133,515	133,515	-	-	-	133,515	100.0%
LV78	REGENCY COMM PARK	8,298	8,298	8,298	-	-	22,488	37.3%
LV91	GRANITE PARK PHASE II	306,000	306,000	272,191	2,235	-	444,000	68.9%
LW11	SHOREBIRD PARK	234,000	234,000	211,706	-	-	329,000	71.1%
LW12	RIVER OTTER PARK	36,867	36,867	36,867	-	-	36,867	100.0%
LW16	WOODLAKE PARK	35,000	35,000	35,350	-	(350)	100,000	35.0%
LW31	ZBERG PARK GAZEBO	99,378	99,378	58,591	-	-	99,378	100.0%
LW46	KOKOMO PARK	25,500	25,500	2,174	-	-	25,500	100.0%
LW47	KOKOMO PARK	179,407	179,407	50,531	-	-	128,876	71.8%
LW51	KENWOOD OAKS PARK	770,492	770,492	79,391	-	-	637,407	82.9%
LW56	HUMMINGBIRD PARK						770,492	100.0%

CITY OF SACRAMENTO  
 PARK DEVELOPMENT IMPACT FEES  
 CAPITAL IMPROVEMENT PROJECT REPORT  
 ACTIVITY AS OF JUNE 30, 2005

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)	TOTAL PROJECT COST BY ALL FUNDING SOURCES	% OF TOTAL PROJECT COSTS FUNDED BY PARK DEVELOPMENT IMPACT FEE	
		30,075	30,075	-	-	30,075	30,075	100.0%	
LW57	HUMMINGBIRD PARK	697,561	697,561	100,445	2,272	594,844	697,561	100.0%	
LW61	LINDEN PARK 4B	24,064	24,064	-	-	24,064	24,064	100.0%	
LW62	LINDEN PARK 4B	484,108	484,108	75,661	1,281	407,166	484,108	100.0%	
LW66	CA LILAC PARK 12C	291,243	291,243	25,777	-	265,466	291,243	100.0%	
LW76	EAST LAND PARK	40,000	40,000	-	-	40,000	254,515	15.7%	
LW96	TAHOE TALLAC PARK IMPROVEMENT	10,000	10,000	670	-	9,330	10,000	100.0%	
LX16	MARSHALL PARK MASTER PLAN	50,000	50,000	-	-	50,000	25,000	200.0%	
LX21	PHILLIPS PARK MASTER PLAN	50,000	50,000	-	-	50,000	50,000	100.0%	
LX26	REDDING AVENUE PARK	15,000	15,000	-	-	15,000	15,000	100.0%	
LX31	UNIVERSITY PARK IMPROVEMENT	50,000	50,000	-	-	50,000	50,000	100.0%	
LX36	NORTHGATE PARK IMPROVEMENT	58,000	58,000	3,415	-	54,585	58,000	100.0%	
LX41	SPARROW PARK 1C	121,800	121,800	12,938	-	108,862	147,826	82.4%	
LX46	PEREGRINE PARK 3E	60,900	60,900	18,069	-	42,831	60,900	100.0%	
LX56	ALDIER PARK 11C	87,000	87,000	19,578	-	67,422	87,000	100.0%	
LX61	DELTA SHORES PARK IMPROVEMENT	250,000	250,000	-	-	250,000	250,000	100.0%	
LX66	NN REGIONAL PARK	50,000	50,000	2,218	45,407	2,375	50,000	100.0%	
LX71	LEWIS PARK TENNIS CT REHAB	50,000	50,000	20,231	13,796	15,973	250,000	20.0%	
LZ21	MUIR CHILDREN'S PARK	377,388	377,388	377,388	-	-	377,388	100.0%	
L1L2	N NATOMAS PARK 3C	122,540	122,540	122,540	-	-	122,540	100.0%	
L1L3	SYCAMORE PARK 9C	477,723	477,723	-	-	477,723	477,723	100.0%	
L1L4	REDTAIL HAWK PARK	767,975	767,975	767,975	-	-	767,975	100.0%	
L1L6	KOKOMO PARK	1,503,616	1,503,616	1,503,616	-	-	1,503,616	100.0%	
L1L8	REGENCY PARK 11A	809,553	809,553	809,553	-	-	809,553	100.0%	
L1L9	SHRA DEL PASO NUEVO	162,160	162,160	-	-	162,160	2,370,752	6.8%	
WN06	FRWY LAND PHI								
		\$ 24,293,443	\$ 24,293,443	\$ 14,484,418	\$ 3,055,023	\$ 6,754,002	\$ 34,683,902		

CITY OF SACRAMENTO  
PARK DEVELOPMENT FUND  
AUTOMATIC ANNUAL ADJUSTMENT  
FOR THE FISCAL YEARS ENDED JUNE 30, 2006 AND 2005

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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>2006</u>	<u>2005</u>
(From <i>Engineering News Record</i> March 31, 2005 and 2004 Edition)		
San Francisco Construction Cost Index at prior fiscal year March	8037.80	7839.58
San Francisco Construction Cost Index at current fiscal year March	<u>8227.12</u>	<u>8037.80</u>
Net change in construction cost index	<u>189.32</u>	<u>198.22</u>
Percent Change	<u>2.36%</u>	<u>2.53%</u>
<u>Automatic Annual Adjustment - Residential</u>		
Park Impact Fees Beginning of year	\$ 1,987	\$ 1,938
Automatic Annual Adjustment	<u>47</u>	<u>49</u>
Residential Fee for Beginning of Fiscal Year	<u>\$ 2,034</u>	<u>\$ 1,987</u>
<u>Automatic Annual Adjustment - Duplex</u>		
Park Impact Fees Beginning of year	\$ 1,499	\$ 1,462
Automatic Annual Adjustment	<u>35</u>	<u>37</u>
Duplex Fee for Beginning of Fiscal Year	<u>\$ 1,534</u>	<u>\$ 1,499</u>
<u>Automatic Annual Adjustment - Other Residential</u>		
Park Impact Fees Beginning of year	\$ 1,173	\$ 1,144
Automatic Annual Adjustment	<u>28</u>	<u>29</u>
Other Residential Fee for Beginning of Fiscal Year	<u>\$ 1,201</u>	<u>\$ 1,173</u>
<u>Automatic Annual Adjustment - Retail/Commercial/Other</u>		
Park Impact Fees Beginning of year	\$ 0.14	\$ 0.14
Automatic Annual Adjustment	<u>0.01</u>	<u>-</u>
Retail/Commercial/Other Fee for Beginning of Fiscal Year	<u>\$ 0.15</u>	<u>\$ 0.14</u>
<u>Automatic Annual Adjustment - Commercial/Office</u>		
Park Impact Fees Beginning of year	\$ 0.19	\$ 0.19
Automatic Annual Adjustment	<u>0.01</u>	<u>-</u>
Commercial/Office Fee for Beginning of Fiscal Year	<u>\$ 0.20</u>	<u>\$ 0.19</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**

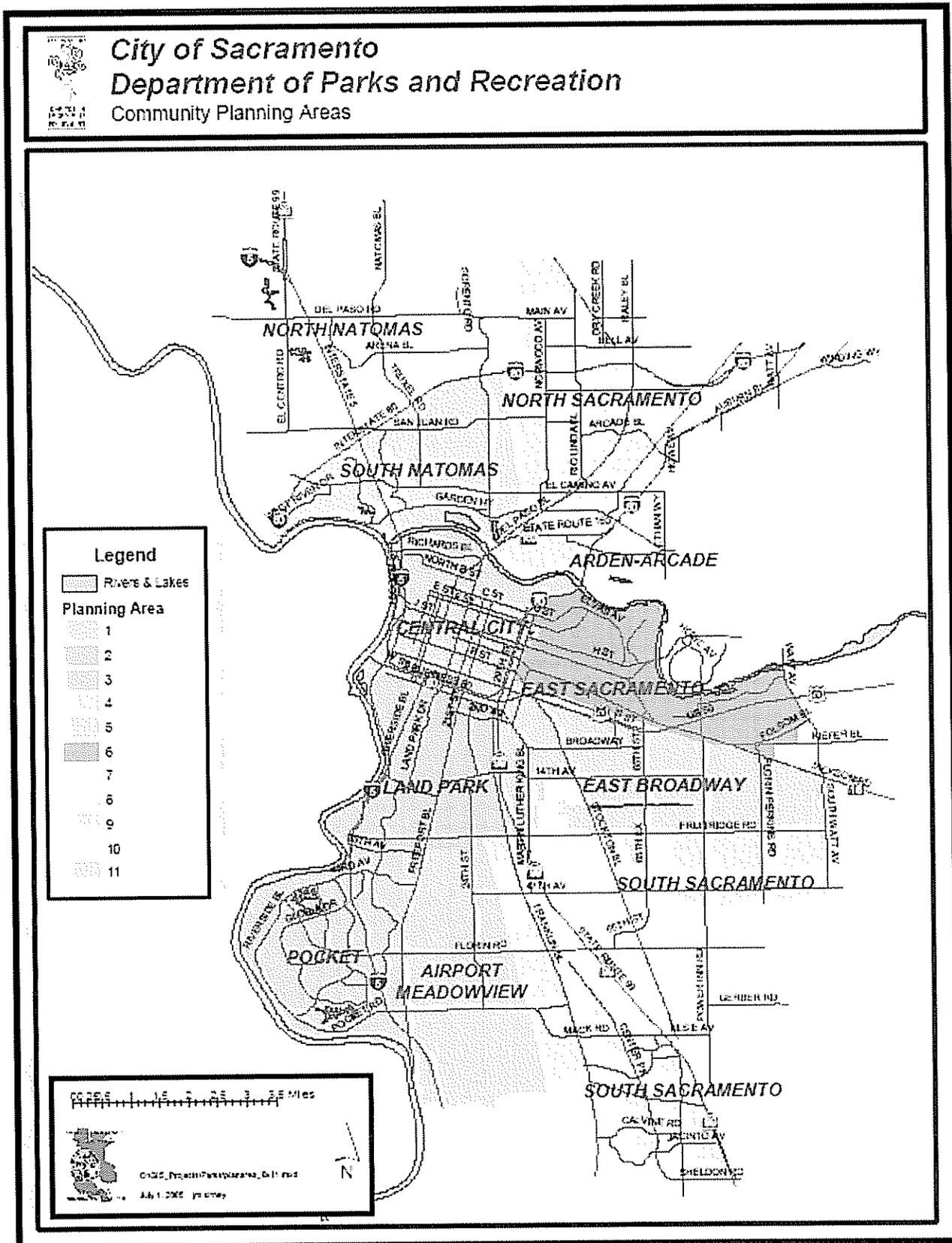
The fund balance on the balance sheet has been segregated by reservations and designations. Reserved for encumbrances of \$1,943,072 in the fiscal year 2006, is the amount that has been set aside to pay for contractual agreements entered into by the City for the capital improvement projects. Unreserved-designated 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 1 - CENTRAL CITY**  
**FOR THE FISCAL YEARS ENDED JUNE 30, 2006 AND 2005**

	<u>2006</u>	<u>2005</u>
<b>Revenues</b>		
Commercial fees	\$ 353,270	\$ 238,860
Residential fees	76,329	440,931
	<u>429,599</u>	<u>679,791</u>
Interest	28,730	14,797
	<u>458,329</u>	<u>694,588</u>
<b>Expenditures</b>		
Capital outlay	197,731	67,271
	<u>197,731</u>	<u>67,271</u>
Excess of Revenues Over Expenditures	260,598	627,317
Beginning Fund Balance, July 1	860,500	233,183
Ending Fund Balance, June 30	1,121,098	860,500
Reserved for encumbrances	3,338	13,796
Designated for capital projects	74,002	107,738
Unrestricted Fund Balance, June 30	<u>\$ 1,043,758</u>	<u>\$ 738,966</u>

**CITY OF SACRAMENTO**  
**PARK DEVELOPMENT IMPACT FEE REPORT**  
**PLANNING AREA 2 - LAND PARK**  
**FOR THE FISCAL YEARS ENDED JUNE 30, 2006 AND 2005**

	<u>2006</u>	<u>2005</u>
<b>Revenues</b>		
Commercial fees	\$ 6,115	\$ 140
Residential fees	<u>69,942</u>	<u>36,922</u>
Total Fees	76,057	37,063
Interest	<u>4,218</u>	<u>1,457</u>
Total Available for Programming	<u>80,275</u>	<u>38,520</u>
<b>Expenditures</b>		
Capital outlay	<u>346</u>	<u>4,497</u>
Total Expenditures	<u>346</u>	<u>4,497</u>
Excess of Revenues Over Expenditures	79,929	34,023
Beginning Fund Balance, July 1	<u>84,686</u>	<u>50,663</u>
Ending Fund Balance, June 30	164,615	84,686
Reserved for encumbrances	15,618	-
Designated for capital projects	<u>54,042</u>	<u>25,005</u>
Unrestricted Fund Balance, June 30	<u>\$ 94,955</u>	<u>\$ 59,681</u>

**CITY OF SACRAMENTO**  
**PARK DEVELOPMENT IMPACT FEE REPORT**  
**PLANNING AREA 3 - POCKET AREA**  
**FOR THE FISCAL YEARS ENDED JUNE 30, 2006 AND 2005**

	<u>2006</u>	<u>2005</u>
<b>Revenues</b>		
Commercial fees	\$ 9,274	\$ 3,242
Residential fees	<u>163,676</u>	<u>394,248</u>
Total Fees	172,950	397,490
Interest	<u>29,127</u>	<u>17,470</u>
Total Available for Programming	<u>202,077</u>	<u>414,960</u>
 <b>Expenditures</b>		
Capital outlay	<u>81,485</u>	<u>60,749</u>
Total Expenditures	<u>81,485</u>	<u>60,749</u>
Excess of Revenues Over Expenditures	120,592	354,211
Beginning Fund Balance, July 1	<u>1,015,964</u>	<u>661,753</u>
Ending Fund Balance, June 30	1,136,556	1,015,964
Reserved for encumbrances	57,437	45,407
Designated for capital projects	<u>216,718</u>	<u>267,874</u>
Unrestricted Fund Balance, June 30	<u>\$ 862,401</u>	<u>\$ 702,683</u>

**CITY OF SACRAMENTO**  
**PARK DEVELOPMENT IMPACT FEE REPORT**  
**PLANNING AREA 4 - SOUTH SACRAMENTO**  
**FOR THE FISCAL YEARS ENDED JUNE 30, 2006 AND 2005**

	<u>2006</u>	<u>2005</u>
<b>Revenues</b>		
Commercial fees	S 168,548	S 42,296
Residential fees	<u>1,623,682</u>	<u>602,068</u>
Total Fees	1,792,230	644,364
Interest	<u>72,951</u>	<u>27,442</u>
Total Available for Programming	<u>1,865,181</u>	<u>671,806</u>
<b>Expenditures</b>		
Capital outlay	<u>614,307</u>	<u>291,273</u>
Total Expenditures	<u>614,307</u>	<u>291,273</u>
Excess of Revenues Over Expenditures	1,250,874	380,533
Beginning Fund Balance, July 1	<u>1,595,775</u>	<u>1,215,242</u>
Ending Fund Balance, June 30	2,846,649	1,595,775
Reserved for encumbrances	62,355	578,116
Designated for capital projects	<u>541,972</u>	<u>97</u>
Unrestricted Fund Balance, June 30	<u>S 2,242,322</u>	<u>S 1,017,562</u>

**CITY OF SACRAMENTO**  
**PARK DEVELOPMENT IMPACT FEE REPORT**  
**PLANNING AREA 5 - EAST BROADWAY**  
**FOR THE FISCAL YEARS ENDED JUNE 30, 2006 AND 2005**

	<u>2006</u>	<u>2005</u>
<b>Revenues</b>		
Commercial fees	\$ 13,658	\$ 9,904
Residential fees	<u>144,959</u>	<u>189,183</u>
Total Fees	158,617	199,087
Interest	<u>22,908</u>	<u>13,299</u>
Total Available for Programming	<u>181,525</u>	<u>212,386</u>
<b>Expenditures</b>		
Capital outlay	<u>61,036</u>	<u>9,427</u>
Total Expenditures	<u>61,036</u>	<u>9,427</u>
Excess of Revenues Over Expenditures	120,489	202,959
Beginning Fund Balance, July 1	<u>773,404</u>	<u>570,445</u>
Ending Fund Balance, June 30	893,893	773,404
Reserved for encumbrances	(932)	-
Designated for capital projects	<u>630,816</u>	<u>90,089</u>
Unrestricted Fund Balance, June 30	<u>\$ 264,009</u>	<u>\$ 683,315</u>

**CITY OF SACRAMENTO**  
**PARK DEVELOPMENT IMPACT FEE REPORT**  
**PLANNING AREA 6 - EAST SACRAMENTO**  
**FOR THE FISCAL YEARS ENDED JUNE 30, 2006 AND 2005**

	<u>2006</u>	<u>2005</u>
<b>Revenues</b>		
Commercial fees	\$ 226,330	\$ 6,282
Residential fees	<u>63,625</u>	<u>49,488</u>
Total Fees	289,954	55,770
Interest	<u>9,396</u>	<u>1,700</u>
Total Available for Programming	<u>299,350</u>	<u>57,470</u>
<b>Expenditures</b>		
Capital outlay	<u>31,544</u>	<u>30,531</u>
Total Expenditures	<u>31,544</u>	<u>30,531</u>
Excess of Revenues Over Expenditures	267,806	26,939
Beginning Fund Balance, July 1	<u>98,846</u>	<u>71,907</u>
Ending Fund Balance, June 30	366,653	98,846
Designated for capital projects	<u>9,245</u>	<u>9,674</u>
Unrestricted Fund Balance, June 30	<u>\$ 357,408</u>	<u>\$ 89,172</u>

**CITY OF SACRAMENTO**  
**PARK DEVELOPMENT IMPACT FEE REPORT**  
**PLANNING AREA 7 - ARDEN-ARCADE**  
**FOR THE FISCAL YEARS ENDED JUNE 30, 2006 AND 2005**

	<u>2006</u>	<u>2005</u>
<b>Revenues</b>		
Commercial fees	\$ 27,054	\$ 14,634
Residential fees	<u>22,543</u>	<u>8,340</u>
Total Fees	49,597	22,974
Interest	<u>3,179</u>	<u>1,291</u>
Total Available for Programming	<u>52,776</u>	<u>24,265</u>
<b>Expenditures</b>		
Capital outlay	<u>3,809</u>	<u>2,577</u>
Total Expenditures	<u>3,809</u>	<u>2,577</u>
Excess of Revenues Over Expenditures	48,967	21,688
Beginning Fund Balance, July 1	<u>75,077</u>	<u>53,389</u>
Ending Fund Balance, June 30	124,044	75,077
Designated for capital projects	<u>62,125</u>	<u>15,004</u>
Unrestricted Fund Balance, June 30	<u>\$ 61,919</u>	<u>\$ 60,073</u>

**CITY OF SACRAMENTO**  
**PARK DEVELOPMENT IMPACT FEE REPORT**  
**PLANNING AREA 8 - NORTH SACRAMENTO**  
**FOR THE FISCAL YEARS ENDED JUNE 30, 2006 AND 2005**

	<u>2006</u>	<u>2005</u>
<b>Revenues</b>		
Commercial fees	\$ 70,741	\$ 27,758
Residential fees	<u>682,701</u>	<u>517,368</u>
Total Fees	753,442	545,127
Interest	<u>21,449</u>	<u>7,438</u>
Total Available for Programming	<u>774,891</u>	<u>552,565</u>
<b>Expenditures</b>		
Capital outlay	<u>370,476</u>	<u>156,628</u>
Total Expenditures	<u>370,476</u>	<u>156,628</u>
Excess of Revenues Over Expenditures	404,415	395,937
Beginning Fund Balance, July 1	<u>432,534</u>	<u>36,597</u>
Ending Fund Balance, June 30	836,949	432,534
Reserved for encumbrances	35,648	5,497
Designated for capital projects	<u>478,468</u>	<u>451,413</u>
Unrestricted Fund Balance, June 30	322,833	(24,376)
Developer Financed Park	<u>695,164</u>	<u>695,164</u>
Adjusted Unrestricted Fund Balance, June 30	<u>\$ 1,017,997</u>	<u>\$ 670,788</u>

**CITY OF SACRAMENTO**  
**PARK DEVELOPMENT IMPACT FEE REPORT**  
**PLANNING AREA 9 - SOUTH NATOMAS**  
**FOR THE FISCAL YEARS ENDED JUNE 30, 2006 AND 2005**

	<u>2006</u>	<u>2005</u>
<b>Revenues</b>		
Commercial fees	S 297,999	S 22,022
Residential fees	<u>322,204</u>	<u>358,018</u>
Total Fees	620,203	380,040
Interest	<u>30,387</u>	<u>16,618</u>
Total Available for Programming	<u>650,590</u>	<u>396,658</u>
<b>Expenditures</b>		
Capital outlay	<u>431,242</u>	<u>504,472</u>
Total Expenditures	<u>431,242</u>	<u>504,472</u>
Excess of Revenues Over Expenditures	219,348	(107,814)
Beginning Fund Balance, July 1	<u>966,378</u>	<u>1,074,192</u>
Ending Fund Balance, June 30	1,185,727	966,378
Reserved for encumbrances	119,393	7,235
Designated for capital projects	<u>191,414</u>	<u>494,920</u>
Unrestricted Fund Balance, June 30	<u>S 874,920</u>	<u>S 464,223</u>

**CITY OF SACRAMENTO**  
**PARK DEVELOPMENT IMPACT FEE REPORT**  
**PLANNING AREA 10 - NORTH NATOMAS**  
**FOR THE FISCAL YEARS ENDED JUNE 30, 2006 AND 2005**

	<u>2006</u>	<u>2005</u>
<b>Revenues</b>		
Commercial fees	\$ 1,167,172	\$ 133,267
Residential fees	<u>6,801,328</u>	<u>5,445,726</u>
Total Fees	7,968,500	5,578,992
Interest	<u>345,583</u>	<u>197,761</u>
Total Available for Programming	<u>8,314,083</u>	<u>5,776,753</u>
<b>Expenditures</b>		
Capital outlay	<u>6,329,279</u>	<u>5,071,286</u>
Total Expenditures	<u>6,329,279</u>	<u>5,071,286</u>
Excess of Revenues Over Expenditures	1,984,804	705,467
Beginning Fund Balance, July 1	<u>11,500,273</u>	<u>10,794,806</u>
Ending Fund Balance, June 30	13,485,077	11,500,273
Reserved for encumbrances	1,524,881	2,404,972
Designated for capital projects	<u>3,677,633</u>	<u>5,230,616</u>
Unrestricted Fund Balance, June 30	<u>\$ 8,282,563</u>	<u>\$ 3,864,685</u>

**CITY OF SACRAMENTO**  
**PARK DEVELOPMENT IMPACT FEE REPORT**  
**PLANNING AREA 11 - AIRPORT/MEADOWVIEW**  
**FOR THE FISCAL YEARS ENDED JUNE 30, 2006 AND 2005**

	<u>2006</u>	<u>2005</u>
<b>Revenues</b>		
Commercial fees	\$ 1,967	\$ 1,967
Residential fees	<u>288,551</u>	<u>994,014</u>
Total Fees	290,518	995,981
Interest	<u>56,611</u>	<u>33,814</u>
Total Available for Programming	<u>347,129</u>	<u>1,029,795</u>
<b>Expenditures</b>		
Capital outlay	<u>104,442</u>	<u>26,581</u>
Total Expenditures	<u>104,442</u>	<u>26,581</u>
Excess of Revenues Over Expenditures	242,687	1,003,214
Beginning Fund Balance, July 1	<u>1,966,329</u>	<u>963,115</u>
Ending Fund Balance, June 30	2,209,016	1,966,329
Reserved for encumbrances	125,332	
Designated for capital projects	<u>1,226,113</u>	<u>67,572</u>
Unrestricted Fund Balance, June 30	<u>\$ 857,571</u>	<u>\$ 1,898,757</u>

**CITY OF SACRAMENTO**  
**PARK DEVELOPMENT IMPACT FEE REPORT**  
**ADMINISTRATIVE COMPONENT**  
**FOR THE FISCAL YEARS ENDED JUNE 30, 2006 AND 2005**

	<u>2006</u>	<u>2005</u>
<b>Revenues</b>		
Park development impact fee	\$ 323,121	\$ 236,281
Interest	22,610	11,353
	<u>345,731</u>	<u>247,634</u>
<b>Expenditures</b>		
Administrative costs	<u>123,700</u>	<u>89,000</u>
Excess of Collected Over Expended	222,031	158,634
Beginning Fund Balance, July 1	<u>660,237</u>	<u>501,603</u>
Ending Fund Balance, June 30	<u><u>\$ 882,268</u></u>	<u><u>\$ 660,237</u></u>