



# REPORT TO COUNCIL City of Sacramento

915 I Street, Sacramento, CA 95814-2671  
www. CityofSacramento.org

CONSENT  
May 4, 2006

Honorable Mayor and  
Members of the City Council

**Subject:** Park Development Impact Fee Annual Report

**Location/Council District:**  
Citywide, all Council Districts

**Recommendation:** Adopt a Resolution: 1) Approve the 2005 City of Sacramento Park Development Impact Fee Annual Report.

**Contact:** Janet Baker, Park Development Manager, 808-8234  
Linh Vo, Senior Accountant Auditor, 808-1929

**Presenters:** None

**Department:** Parks and Recreation

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

**Organization No:** 4727

**Summary:**

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 of the 2005 Park Development Impact Fee Annual Report.

**Committee/Commission Action:**

The Parks and Recreation Commission will receive copies of the 2005 annual report for the Commission member's review.



**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, *Adjusted Quimby Ordinance Average Land Values*, is currently being finalized.

The intent of the PIF is to develop new parks, park amenities and 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 still reflect limited park facilities.

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).

**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 2004 and 2005. It is noteworthy that the PIF generated \$34,899,875 in park development revenue plus interest since its inception in 1999. As of the end of the fiscal year 2005, \$24,293,443 was programmed to projects. The remaining PIF funds will be programmed in the *Proposed Capital Improvement Program, 2006 – 2011*.

**Environmental Considerations:**

Not applicable.

**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.

**Emerging Small Business Development (ESBD):**

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

Respectfully Submitted by:   
\_\_\_\_\_  
ROBERT G. OVERSTREET II  
Director of Parks and Recreation

Recommendation Approved:

  
\_\_\_\_\_  
for RAY KERRIDGE  
City Manager

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Pgs	5-35	Exhibit A – 2005 City of Sacramento Park Development Impact Fee Annual Report

**RESOLUTION NO. 2006-XXXX**

Adopted by the Sacramento City Council

May 4, 2006

**APPROVING THE 2005 CITY OF SACRAMENTO  
PARK DEVELOPMENT IMPACT FEE 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 18.44.200 requires an annual report.

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

Section 1. Approving the 2005 City of Sacramento Park Development Impact Fee Annual Report.

**Table of Contents:** Exhibit A – 2005 City of Sacramento Park Development Impact Fee Annual Report

Exhibit A – 2005 City of Sacramento Park Development Impact Fee Annual Report

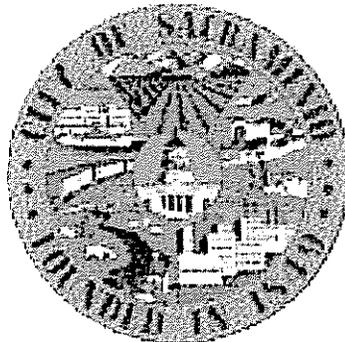
# City of Sacramento

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## *Park Development Impact Fee Report*

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**FISCAL YEAR  
2004 - 2005  
2003 - 2004**



# 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, 2005.

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, 2005 are presented below by community planning area:

Planning Area	Revenue & Interest	%
<b>1-Central City</b>	\$942,994	2.70
<b>2-Land Park</b>	93,282	.27
<b>3-Pocket</b>	1,099,537	3.15
<b>4-South Sacramento</b>	2,472,543	7.09
<b>5-East Broadway</b>	847,188	2.43
<b>6-East Sacramento</b>	179,950	.52
<b>7-Arden/Arcade</b>	86,368	.25
<b>8-North Sacramento</b>	1,508,512	4.32
<b>9-South Natomas</b>	1,756,284	5.03
<b>10-North Natomas</b>	23,049,535	66.04
<b>11-Airport/Meadowview</b>	2,032,127	5.82
<b>- Administrative</b>	831,555	2.38
<b>Totals</b>	<b>\$34,899,875</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, 2005 and 2004.
- 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, 2005 and 2004.
- 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, 2005 and 2004.
- 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 9-13** for the capital improvement project report.
- A7. The estimated costs of the park facilities – See **Pages 9-13** 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 14** for the Automatic Annual Adjustment schedule for the calculations for the fiscal years ended June 30, 2005 and 2004.

**CITY OF SACRAMENTO  
PARK DEVELOPMENT FUND  
BALANCE SHEETS  
JUNE 30, 2005 AND 2004  
(in thousands)**

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	<u>2005</u>	<u>2004</u>
<b><u>ASSETS</u></b>		
Cash and investments held by City	\$ 28,535	\$ 21,776
Interest receivable	167	76
Notes receivable	<u>3,704</u>	<u>4,751</u>
Total Assets	<u>\$ 32,406</u>	<u>\$ 26,603</u>
<b><u>LIABILITIES AND FUND BALANCE</u></b>		
Liabilities:		
Securities lending obligations	\$ 6,964	\$ 4,382
Accounts payable and accrued expenses	1,105	445
Advances from other funds	-	695
Prepaid park fees	<u>4,307</u>	<u>4,854</u>
Total Liabilities	<u>12,376</u>	<u>10,376</u>
Fund Balance:		
Reserved:		
For encumbrances	3,055	726
Unreserved:		
Designated for capital projects	6,760	6,345
Undesignated	<u>10,215</u>	<u>9,156</u>
Total Fund Balance	<u>20,030</u>	<u>16,227</u>
Total Liabilities and Fund Balance	<u>\$ 32,406</u>	<u>\$ 26,603</u>

**CITY OF SACRAMENTO  
 PARK DEVELOPMENT FUND  
 STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 FOR THE FISCAL YEARS ENDED JUNE 30, 2005 AND 2004  
 (in thousands)**

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	<u>2005</u>	<u>2004</u>
<b>Revenues</b>		
Park development impact fees	\$ 9,773	\$ 6,448
Interest	344	119
<b>Total Revenues</b>	<u>10,117</u>	<u>6,567</u>
 <b>Expenditures</b>		
Administration	89	61
Capital outlay for park development	6,225	2,885
<b>Total Expenditures</b>	<u>6,314</u>	<u>2,946</u>
 <b>Excess of Revenues Over Expenditures</b>	3,803	3,621
Fund Balances, Beginning of Year	<u>16,227</u>	<u>12,606</u>
Fund Balances, End of Year	<u>\$ 20,030</u>	<u>\$ 16,227</u>

**CITY OF SACRAMENTO  
PARK DEVELOPMENT FUND  
PARK DEVELOPMENT IMPACT FEE REFUNDS  
FOR THE FISCAL YEARS ENDED JUNE 30, 2005 AND 2004**

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	<u>2005</u>	<u>2004</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, 2004**

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

	<u>Balance June 30, 2003</u>	<u>Additions</u>	<u>Uses</u>	<u>Balance June 30, 2004</u>
<b>Prepaid Park Impact Fees - Cash Funded</b>				
CFD No. 4	\$ 131,893	\$ -	\$ 61,275	\$ 70,618
CFD No. 2000-01	41,688	-	13,006	28,682
Prepaid Park Impact Fees	2,644	4,056	2,644	4,056
Developer built project - Heritage Park	71,734	-	71,734	-
Developer built project - Redtail Park	-	106,435	106,435	-
	<u>247,959</u>	<u>110,491</u>	<u>255,094</u>	<u>103,356</u>
<b>Total Prepaid Park Impact Fees - Cash Funded</b>				
<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
	<u>4,166,821</u>	<u>584,158</u>	<u>-</u>	<u>4,750,979</u>
<b>Total Prepaid Park Impact Fees - ILOC</b>				
<b>Impact Fee Credits</b>				
SHRA-built project - Del Paso Nuevo	765,853	-	70,689	695,164
	<u>765,853</u>	<u>-</u>	<u>70,689</u>	<u>695,164</u>
<b>Total Impact Fee Credits</b>				
Prepaid Fees Receivable	18,368	-	18,386	-
	<u>18,368</u>	<u>-</u>	<u>18,386</u>	<u>-</u>
<b>Total Prepaid Park Impact Fees and Credits at June 30, 2004</b>				
	<u>\$ 5,199,001</u>	<u>\$ 694,649</u>	<u>\$ 344,169</u>	<u>\$ 5,549,499</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	-
Total Prepaid Park Impact Fees - Cash Funded	<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
Total Prepaid Park Impact Fees - ILOC	<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	<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>
Total Prepaid Park Impact Fees and Credits at June 30, 2005	<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  
REALLOCATION OF UNAPPROPRIATED PARK DEVELOPMENT IMPACT FEE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2005**

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	<u>2005</u>
Reallocation of unappropriated revenue	<u>\$ -</u>

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	-	-	115,006	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	5,497	4,278	29,306	14.7%
LN63	ROBLA PARK	250,000	250,000	47,165	-	197,338	363,515	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 PK WYRIO TIERRA DEV	285,000	285,000	4,411	-	280,589	556,844	51.2%
LS53	SOUTHSIDE PK PAR COURSE	185,000	185,000	185,000	-	-	488,062	37.9%
LS54	SOUTHSIDE PK PAR COURSE	26,000	26,000	26,000	-	-	50,480	51.5%
LS57	GLENBROOK PARK ACCESS	50,000	50,000	1,508	-	-	80,226	49.9%
LS76	WESTLAKE PARK	40,000	40,000	40,000	-	-	1,009,713	99.3%
LS77	WESTLAKE PARK	1,002,915	1,002,915	942,686	-	48,492	29,900	100.0%
LS81	EGRET PARK	29,900	29,900	-	-	29,900	632,993	82.9%
LS86	TANZANITE COMM PARK	524,797	524,797	218,144	295,571	1,082	673,974	97.5%
LS87	TANZANITE COMM PARK	656,963	656,963	656,963	-	-	1,384,877	93.7%
LS88	TANZANITE COMM PARK	1,298,088	1,298,088	177,643	-	1,120,445	41,719	100.0%
LS91	N NATOMAS NEIGHBRID PK	41,719	41,719	5,047	-	36,672	6,781	36.1%
LS96	SYCAMORE PARK 9C	2,450	2,450	2,450	-	-	551,473	98.4%
LS98	WEST HAMPTON PARK	542,617	542,617	542,617	-	-	222,830	100.0%
LT01	N NATOMAS COMMUNITY PARK	222,830	222,830	405	-	222,425	1,092,914	57.7%
LT02	N NATOMAS COMMUNITY PARK	631,029	631,029	631,029	-	-	1,591,597	94.4%
LT03	N NATOMAS COMMUNITY PARK	1,503,077	1,503,077	391,482	1,097,068	14,527	54,100	100.0%
LT06	N NATOMAS NEIGHBRID PK 13D	54,100	54,100	51,783	-	2,317	12,246	100.0%
LT16	BURBERRY COMM PARK 9A	12,246	12,246	895,004	-	-	114,195	100.0%
		1,356,560	1,356,560	347,361				

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 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	-	-	-	535,531	7.5%	
LT87	MCKINLEY PARK IMPROVEMENT	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	-	633,836	100.0%	
LU56	N NATOMAS PK 2C&2F	353,360	353,360	295,653	53,397	-	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	121,650	-	-	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	3.75%	
LU97	DIXIEANNE TOT LOT DEV	2,100	2,100	-	-	-	2,100	100.0%	
LU98	DIXIEANNE TOT LOT DEV	145,000	145,000	12,225	-	-	132,775	24.4%	
LV02	GOLDENLAND PARK	123,222	123,222	77,780	-	-	145,000	100.0%	
LV61	REDTAIL HAWK PARK	83,128	83,128	32,740	2,477	-	123,222	100.0%	
LV66	SAN JUAN RESERVOIR PARK	187,226	187,226	145,655	43,240	-	482,055	17.2%	
LV71	HERITAGE PARKS 7A, 9B & 9D	35,000	35,000	1,000	-	-	192,226	97.4%	
LV72	HERITAGE PARKS 7A, 9B & 9D	173,867	173,867	174,035	-	-	35,000	100.0%	
LV76	REGENCY COMM PARK	48,231	48,231	17,244	-	-	173,867	100.0%	
LV77	REGENCY COMM PARK	133,515	133,515	-	-	-	48,231	100.0%	
LV78	REGENCY COMM PARK	8,298	8,298	8,298	-	-	133,515	100.0%	
LV91	GRANITE PARK PHASE II	306,000	306,000	272,191	2,335	-	444,000	68.9%	
LW11	STOREBIRD 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	35,550	-	-	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	-	-	637,407	28.1%	
LW51	KENWOOD OAKS PARK	770,492	770,492	79,391	-	-	770,492	100.0%	
LW56	HUMMINGBIRD PARK								

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	
	LW57 HUMMINGBIRD PARK	30,075	30,075	-	-	30,075	30,075	100.0%	
	LW61 LINDEN PARK 4B	697,561	697,561	100,445	2,272	594,844	697,561	100.0%	
	LW62 LINDEN PARK 4B	24,064	24,064	-	-	24,064	24,064	100.0%	
	LW66 CA LILAC PARK 12C	484,108	484,108	75,661	1,281	407,166	484,108	100.0%	
	LW76 EAST LAND PARK	291,243	291,243	25,777	-	265,466	291,243	100.0%	
	LW96 TAIHOE TALLAC PARK IMPROVEMENT	40,000	40,000	-	-	40,000	254,515	15.7%	
	LX16 MARSHALL PARK MASTER PLAN	10,000	10,000	670	-	9,330	10,000	100.0%	
	LX21 PHILLIPS PARK MASTER PLAN	50,000	50,000	-	-	50,000	25,000	200.0%	
	LX26 REDDING AVENUE PARK	50,000	50,000	-	-	50,000	50,000	100.0%	
	LX31 UNIVERSITY PARK IMPROVEMENT	50,000	50,000	-	-	50,000	15,000	100.0%	
	LX36 NORTHGATE PARK IMPROVEMENT	50,000	50,000	-	-	50,000	50,000	100.0%	
	LX41 SPARROW PARK 1C	58,000	58,000	3,415	-	54,585	58,000	100.0%	
	LX56 ALDER PARK 11C	121,800	121,800	12,938	-	108,862	147,826	82.4%	
	LX61 DELTA SHORES PARK IMPROVEMENT	60,900	60,900	18,069	-	42,831	60,900	100.0%	
	LX66 NN REGIONAL PARK	87,000	87,000	19,578	-	67,422	87,000	100.0%	
	LX71 LEVIS PARK TENNIS CT REHAB	250,000	250,000	-	-	250,000	250,000	100.0%	
	LZ21 MUIR CHILDREN'S PARK	50,000	50,000	2,218	45,407	2,375	50,000	100.0%	
	L112 N NATONIAS PARK 3C	377,388	377,388	30,231	13,796	15,973	250,000	20.0%	
	L113 SYCAMORE PARK 9C	122,540	122,540	377,388	-	-	377,388	100.0%	
	L114 REDTAIL HAWK PARK	477,723	477,723	122,540	-	-	122,540	100.0%	
	L116 KOKOMO PARK	767,975	767,975	477,723	-	477,723	477,723	100.0%	
	L118 REGENCY PARK 11A	1,503,616	1,503,616	767,975	-	-	767,975	100.0%	
	L119 SHRA DEL PASO NUEVO	809,553	809,553	1,503,616	-	-	1,503,616	100.0%	
	WN06 FRWY LAND PHI	162,160	162,160	809,553	-	-	809,553	100.0%	
			162,160	-	-	162,160	2,370,752	6.8%	
		\$ 24,293,443	\$ 24,293,443	\$ 14,481,418	\$ 3,055,023	\$ 6,751,002	\$ 31,683,962		

CITY OF SACRAMENTO  
 PARK DEVELOPMENT IMPACT FEES  
 CAPITAL IMPROVEMENT PROJECT REPORT  
 ACTIVITY AS OF JUNE 30, 2004

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														
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	%
LG61	BARANDAS PARK	69,800	69,800	6,107	10,000	800	1,135,300	6.1%													
LG62	BARANDAS PARK	18,700	18,700	17,684	-	2,593	18,700	100.0%													
LK61	GRANITE PARK PLANNING	116,850	116,850	104,682	-	-	17,684	100.0%													
LK71	ORCHARD PARK	17,600	17,600	-	-	12,168	1,033,431	11.3%													
LK92	NSA PA 1	30,000	30,000	22,499	-	17,600	17,600	100.0%													
LK97	NSA PA 2	30,000	30,000	12,343	-	7,501	95,006	31.6%													
LL02	NSA PA 3	30,000	30,000	6,305	-	17,657	71,353	42.0%													
LL07	NSA PA 4	30,000	30,000	34,000	-	23,695	50,000	60.0%													
LM56	TRIANGLE PARK	20,694	20,694	20,694	-	-	50,000	60.0%													
LM57	TRIANGLE PARK	4,306	4,306	-	-	-	299,694	6.9%													
LN63	ROBLA PARK	10,000	10,000	-	-	4,306	29,306	14.7%													
LN67	P&R MASTER PLAN	100,000	100,000	77,469	-	10,000	213,535	4.7%													
LN91	ROBERSTON WADING POOL	36,000	36,000	35,970	-	22,531	250,000	40.0%													
LQ43	GARDENLAND PARK	49,037	49,037	-15,246	-	30	302,836	11.9%													
LR16	JACINTO CREEK PARK DEV	294,807	294,807	294,807	-	3,791	279,037	17.6%													
LS21	FRTDGE MANOR/PETER BURNET	185,000	185,000	185,000	-	-	299,114	98.6%													
LS57	GLENBROOK PARK ACCESS	40,000	40,000	40,000	-	-	488,062	37.9%													
LS76	WESTLAKE PARK	1,055,915	1,055,915	861,172	80,576	-	1,106,915	95.4%													
LS77	WESTLAKE PARK	19,500	19,500	-	-	114,167	19,500	100.0%													
LS81	EGRET PARK	450,822	450,822	36,746	6,733	407,343	521,058	86.5%													
LS86	TANZANITE COMM PARK	769,567	769,567	584,053	59,651	125,863	799,597	96.2%													
LS87	TANZANITE COMM PARK	134,599	134,599	11,493	90,930	32,156	194,659	69.1%													
LS88	TANZANITE COMM PARK	41,719	41,719	-	-	41,719	41,719	100.0%													
LS91	N NATOMAS NEIGHBRHD PK	2,450	2,450	2,450	-	-	6,781	36.1%													
LS96	SYCAMORE PARK 9C	545,164	545,164	540,029	2,970	1,265	496,020	109.9%													
LT01	N NATOMAS COMMUNITY PARK	585,995	585,995	472,216	-	113,779	1,206,693	48.6%													
LT02	N NATOMAS COMMUNITY PARK	1,210,973	1,210,973	105,556	-	1,105,417	1,291,493	93.8%													
LT03	N NATOMAS COMMUNITY PARK	43,600	43,600	18,000	-	25,600	43,600	100.0%													
LT06	N NATOMAS NEIGHBRHD PK 13D	12,246	12,246	12,246	-	-	12,246	100.0%													
LT16	BURBERRY COMM PARK 9A	1,177,285	1,177,285	118,960	-	1,058,325	1,177,285	100.0%													
LT17	BURBERRY COMM PARK 9A	20,600	20,600	-	-	20,600	20,600	100.0%													
LT21	NORTHBOROUGH PARK 10A	563,810	563,810	558,286	-	5,524	563,810	100.0%													
LT26	PEACH TREE PARK 13C	520,000	520,000	97,538	3,241	-	523,000	99.0%													
LT31	KING'S FLD LITTLE / CLOSED	12,961	12,961	12,961	-	-	12,961	100.0%													
LT36	BILLY BEAN MEMORIAL PARK	24,000	24,000	1,344	-	-	79,894	1.7%													
LT96	EAST PORTAL PARK	1,344	1,344	1,344	-	-	88,550	11.3%													
LU21	FLORIN RES PARK	10,000	10,000	10,000	-	-	39,285	13.8%													
LU36	JACINTO CREEK PARK DEV	5,427	5,427	4,017	1,410	-	600,338	100.0%													
LU37	JACINTO CREEK PARK DEV	600,338	600,338	61,524	-	538,814	600,338	100.0%													

CITY OF SACRAMENTO  
 PARK DEVELOPMENT IMPACT FEES  
 CAPITAL IMPROVEMENT PROJECT REPORT  
 ACTIVITY AS OF JUNE 30, 2004

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	
LU56	N NATOMAS PK 2C&2F	618,294	618,294	3,979	-	614,315	618,294	100.0%
LU61	SUNDANCE PARK 2E	326,360	326,360	178,142	130,414	17,801	370,370	88.1%
LU66	RIVER VIEW PARK 3C	31,118	31,118	28,118	-	3,000	31,118	100.0%
LU67	RIVER VIEW PARK 3C	52,655	52,655	5,962	-	46,693	52,655	100.0%
LU71	HERON PARK 10B	411,951	411,951	411,951	-	-	411,951	100.0%
LU76	REDDUD PARK 10C	199,754	199,754	199,754	-	-	199,754	100.0%
LU81	BLUE OAK PARK 10D	124,719	124,719	113,492	-	1,814	124,719	100.0%
LU91	WITTER RANCH PARK 3A	1,137,617	1,137,617	1,107,673	-	25,884	1,137,617	100.0%
LU92	WITTER RANCH PARK 3A	20,850	20,850	-	-	20,850	20,850	100.0%
LU97	DIXIEANNE TOT LOT DEV	51,589	51,589	807	30,756	20,026	222,498	23.2%
LU98	DIXIEANNE TOT LOT DEV	2,100	2,100	-	-	2,100	2,100	100.0%
LU98	DIXIEANNE TOT LOT DEV	145,000	145,000	-	-	145,000	145,000	100.0%
LU02	GOLDENLAND PARK	92,020	92,020	56,204	11,070	24,746	92,020	100.0%
LV61	REDDTAL HAWK PARK	14,415	14,415	-	-	14,415	14,415	100.0%
LV62	REDDTAL HAWK PARK	38,506	38,506	6,441	-	32,065	429,744	9.0%
LV66	SAN JUAN RESERVOIR PARK	167,226	167,226	65,956	75,620	25,650	167,226	100.0%
LV71	HERITAGE PARKS 7A,9B & 9D	35,000	35,000	1,000	-	34,000	35,000	100.0%
LV72	HERITAGE PARKS 7A,9B & 9D	167,867	167,867	130,943	1,980	34,944	167,867	100.0%
LV76	REGENCY COMINI PARK	33,396	33,396	383	-	33,013	33,396	100.0%
LV77	REGENCY COMINI PARK	8,298	8,298	8,298	-	-	172,488	4.8%
LV91	GRANITE PARK PHASE II	134,000	134,000	51,036	-	7,460	272,000	49.3%
LW11	SHOREBIRD PARK	59,211	59,211	51,751	-	7,460	154,211	38.4%
LW12	NATOMAS WEST	4,000	4,000	-	-	4,000	4,000	100.0%
LW13	SHOREBIRD PARK	2,800	2,800	-	-	2,800	2,800	100.0%
LW14	NATOMAS WEST	38,500	38,500	33,242	-	5,258	38,500	100.0%
LW16	WOODLAKE PARK	35,000	35,000	4,500	-	7,590	100,000	35.0%
LW31	ZBERG PARK GAZEBO	99,378	99,378	24,584	22,185	52,609	99,378	100.0%
LW46	KORONADO PARK	20,000	20,000	-	-	20,000	20,000	100.0%
LW47	KORONADO PARK	175,000	175,000	804	-	174,196	335,000	52.2%
LW51	KENWOOD OAKS PARK	132,000	132,000	9,524	-	122,476	132,000	100.0%
LW56	N NATOMAS PARK 3D	117,600	117,600	10,371	58,193	49,036	117,600	100.0%
LW61	N NATOMAS PARK 4B	81,600	81,600	9,348	34,932	37,300	81,600	100.0%
LW66	N NATOMAS PARK 12C	50,000	50,000	3,266	-	46,714	50,000	100.0%
LW76	EAST LAND PARK	383,712	383,712	377,388	-	6,324	383,712	100.0%
LH12	N NATOMAS PARK 3C	122,540	122,540	122,540	-	-	122,540	100.0%
LH13	SYCAMORE PARK 9C	477,726	477,726	-	-	-	477,726	100.0%
LH14	REDDTAL HAWK PARK	809,553	809,553	809,553	-	-	809,553	100.0%
LH19	SHRA DEL PASO NUEVO	15,330,148	15,330,148	8,259,126	776,284	6,344,738	21,996,500	100.0%

**CITY OF SACRAMENTO  
 PARK DEVELOPMENT FUND  
 AUTOMATIC ANNUAL ADJUSTMENT  
 FOR THE FISCAL YEARS ENDED JUNE 30, 2005 AND 2004**

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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>2005</u>	<u>2004</u>
(From <i>Engineering News Record</i> , March 31, 2004 and 2003 Edition)		
San Francisco Construction Cost Index at prior fiscal year March	7839.58	7683.68
San Francisco Construction Cost Index at current fiscal year March	<u>8037.80</u>	<u>7839.58</u>
Net change in construction cost index	<u>198.22</u>	<u>155.90</u>
Percent Change	<u>2.53%</u>	<u>2.00%</u>
<u>Automatic Annual Adjustment - Residential</u>		
Park Impact Fees Beginning of year	\$ 1,938	\$ 1,900
Automatic Annual Adjustment	<u>49</u>	<u>38</u>
<b>Residential Fee for Beginning of Fiscal Year</b>	<u>\$ 1,987</u>	<u>\$ 1,938</u>
<u>Automatic Annual Adjustment - Duplex</u>		
Park Impact Fees Beginning of year	\$ 1,462	\$ 1,433
Automatic Annual Adjustment	<u>37</u>	<u>29</u>
<b>Duplex Fee for Beginning of Fiscal Year</b>	<u>\$ 1,499</u>	<u>\$ 1,462</u>
<u>Automatic Annual Adjustment - Other Residential</u>		
Park Impact Fees Beginning of year	\$ 1,144	\$ 1,122
Automatic Annual Adjustment	<u>29</u>	<u>22</u>
<b>Other Residential Fee for Beginning of Fiscal Year</b>	<u>\$ 1,173</u>	<u>\$ 1,144</u>
<u>Automatic Annual Adjustment - Retail/Commercial/Other</u>		
Park Impact Fees Beginning of year	\$ 0.14	\$ 0.14
Automatic Annual Adjustment	<u>-</u>	<u>-</u>
<b>Retail/Commercial/Other Fee for Beginning of Fiscal Year</b>	<u>\$ 0.14</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>-</u>	<u>-</u>
<b>Commercial/Office Fee for Beginning of Fiscal Year</b>	<u>\$ 0.19</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>
<b>Industrial Fee for Beginning of Fiscal Year</b>	<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, 2005, \$3,537,642 is recorded as notes receivable on the balance sheet for the irrevocable letters of credit received by the City and \$165,866 of accounts receivable for reimbursement of over usage of Park Impact Fee credits.

**Note 3: Fund Balance**

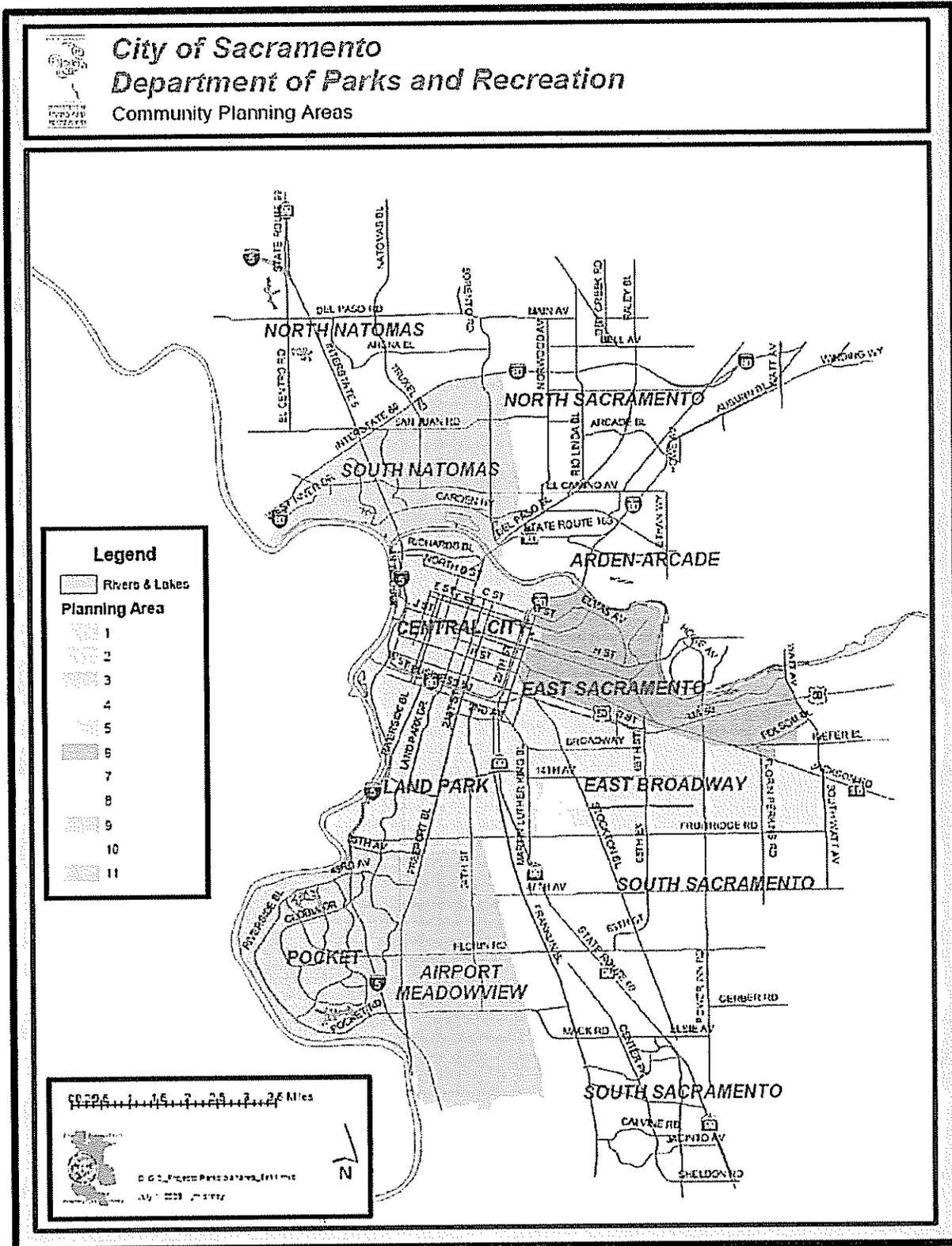
The fund balance on the balance sheet has been segregated by reservations and designations. Reserved for encumbrances of \$3,055,222 in the fiscal year 2005, is the amount that has been set aside to pay for contractual agreements entered into by the City for the capital improvement projects. Unreserved-designated 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, 2005 AND 2004**

	<u>2005</u>	<u>2004</u>
<b>Revenues</b>		
Commercial fees	\$ 238,860	\$ 48,829
Residential fees	<u>440,931</u>	<u>31,679</u>
Total Fees	679,791	80,508
Interest	<u>14,797</u>	<u>1,693</u>
Total Available for Programming	<u>694,588</u>	<u>82,201</u>
<b>Expenditures</b>		
Capital outlay	<u>67,271</u>	<u>8,351</u>
Total Expenditures	<u>67,271</u>	<u>8,351</u>
Excess of Revenues Over Expenditures	627,317	73,850
Beginning Fund Balance, July 1	<u>233,183</u>	<u>159,333</u>
Ending Fund Balance, June 30	860,500	233,183
Reserved for encumbrances	13,796	-
Designated for capital projects	<u>107,738</u>	<u>2,501</u>
Unrestricted Fund Balance, June 30	<u>\$ 738,966</u>	<u>\$ 230,682</u>

**CITY OF SACRAMENTO**  
**PARK DEVELOPMENT IMPACT FEE REPORT**  
**PLANNING AREA 2 - LAND PARK**  
**FOR THE FISCAL YEARS ENDED JUNE 30, 2005 AND 2004**

	<u>2005</u>	<u>2004</u>
<b>Revenues</b>		
Commercial fees	\$ 140	\$ 2,436
Residential fees	<u>36,922</u>	<u>20,780</u>
Total Fees	37,063	23,216
Interest	<u>1,457</u>	<u>350</u>
Total Available for Programming	<u>38,520</u>	<u>23,566</u>
<b>Expenditures</b>		
Capital outlay	<u>4,497</u>	<u>3,312</u>
Total Expenditures	<u>4,497</u>	<u>3,312</u>
Excess of Revenues Over Expenditures	34,023	20,254
Beginning Fund Balance, July 1	<u>50,663</u>	<u>30,409</u>
Ending Fund Balance, June 30	84,686	50,663
Designated for capital projects	<u>25,005</u>	<u>6,350</u>
Unrestricted Fund Balance, June 30	<u>\$ 59,681</u>	<u>\$ 44,313</u>

**CITY OF SACRAMENTO**  
**PARK DEVELOPMENT IMPACT FEE REPORT**  
**PLANNING AREA 3 - POCKET AREA**  
**FOR THE FISCAL YEARS ENDED JUNE 30, 2005 AND 2004**

	<u>2005</u>	<u>2004</u>
<b>Revenues</b>		
Commercial fees	\$ 3,242	\$ 6,665
Residential fees	<u>394,248</u>	<u>155,493</u>
Total Fees	397,490	162,158
Interest	<u>17,470</u>	<u>5,042</u>
Total Available for Programming	<u>414,960</u>	<u>167,200</u>
<b>Expenditures</b>		
Capital outlay	<u>60,749</u>	<u>12,510</u>
Total Expenditures	<u>60,749</u>	<u>12,510</u>
Excess of Revenues Over Expenditures	354,211	154,690
Beginning Fund Balance, July 1	<u>661,753</u>	<u>507,063</u>
Ending Fund Balance, June 30	1,015,964	661,753
Reserved for encumbrances	45,407	23,110
Designated for capital projects	<u>267,874</u>	<u>67,101</u>
Unrestricted Fund Balance, June 30	<u><u>\$ 702,683</u></u>	<u><u>\$ 571,542</u></u>

**CITY OF SACRAMENTO**  
**PARK DEVELOPMENT IMPACT FEE REPORT**  
**PLANNING AREA 4 - SOUTH SACRAMENTO**  
**FOR THE FISCAL YEARS ENDED JUNE 30, 2005 AND 2004**

	<u>2005</u>	<u>2004</u>
<b>Revenues</b>		
Commercial fees	\$ 42,296	\$ 50,506
Residential fees	<u>602,068</u>	<u>416,292</u>
Total Fees	644,364	466,798
Interest	<u>27,442</u>	<u>8,964</u>
Total Available for Programming	<u>671,806</u>	<u>475,762</u>
<b>Expenditures</b>		
Capital outlay	<u>291,273</u>	<u>122,134</u>
Total Expenditures	<u>291,273</u>	<u>122,134</u>
Excess of Revenues Over Expenditures	380,533	353,628
Beginning Fund Balance, July 1	<u>1,215,242</u>	<u>861,614</u>
Ending Fund Balance, June 30	1,595,775	1,215,242
Reserved for encumbrances	578,116	1,410
Designated for capital projects	<u>97</u>	<u>557,157</u>
Unrestricted Fund Balance, June 30	<u>\$ 1,017,562</u>	<u>\$ 656,675</u>

**CITY OF SACRAMENTO**  
**PARK DEVELOPMENT IMPACT FEE REPORT**  
**PLANNING AREA 5 - EAST BROADWAY**  
**FOR THE FISCAL YEARS ENDED JUNE 30, 2005 AND 2004**

	<u>2005</u>	<u>2004</u>
<b>Revenues</b>		
Commercial fees	\$ 9,904	\$ 16,435
Residential fees	<u>189,183</u>	<u>409,807</u>
Total Fees	199,087	426,242
Interest	<u>13,299</u>	<u>3,111</u>
Total Available for Programming	<u>212,386</u>	<u>429,353</u>
<b>Expenditures</b>		
Capital outlay	<u>9,427</u>	<u>9,714</u>
Total Expenditures	<u>9,427</u>	<u>9,714</u>
Excess of Revenues Over Expenditures	202,959	419,639
Beginning Fund Balance, July 1	<u>570,445</u>	<u>150,806</u>
Ending Fund Balance, June 30	773,404	570,445
Designated for capital projects	<u>90,089</u>	<u>13,403</u>
Unrestricted Fund Balance, June 30	<u>\$ 683,315</u>	<u>\$ 557,042</u>

**CITY OF SACRAMENTO**  
**PARK DEVELOPMENT IMPACT FEE REPORT**  
**PLANNING AREA 6 - EAST SACRAMENTO**  
**FOR THE FISCAL YEARS ENDED JUNE 30, 2005 AND 2004**

	<u>2005</u>	<u>2004</u>
<b>Revenues</b>		
Commercial fees	\$ 6,282	\$ 21,053
Residential fees	<u>49,488</u>	<u>22,497</u>
Total Fees	55,770	43,550
Interest	<u>1,700</u>	<u>653</u>
Total Available for Programming	<u>57,470</u>	<u>44,203</u>
<b>Expenditures</b>		
Capital outlay	<u>30,531</u>	<u>49,295</u>
Total Expenditures	<u>30,531</u>	<u>49,295</u>
Excess of Revenues Over Expenditures	26,939	(5,092)
Beginning Fund Balance, July 1	<u>71,907</u>	<u>76,999</u>
Ending Fund Balance, June 30	98,847	71,907
Designated for capital projects	<u>9,674</u>	<u>4,656</u>
Unrestricted Fund Balance, June 30	<u>\$ 89,173</u>	<u>\$ 67,251</u>

**CITY OF SACRAMENTO**  
**PARK DEVELOPMENT IMPACT FEE REPORT**  
**PLANNING AREA 7 - ARDEN-ARCADE**  
**FOR THE FISCAL YEARS ENDED JUNE 30, 2005 AND 2004**

	<u>2005</u>	<u>2004</u>
<b>Revenues</b>		
Commercial fees	\$ 14,634	\$ 15,777
Residential fees	8,340	5,669
	<u>22,974</u>	<u>21,446</u>
Total Fees		
Interest	1,291	399
	<u>24,265</u>	<u>21,845</u>
Total Available for Programming		
<b>Expenditures</b>		
Capital outlay	2,577	7,662
	<u>2,577</u>	<u>7,662</u>
Total Expenditures		
Excess of Revenues Over Expenditures	21,688	14,183
Beginning Fund Balance, July 1	<u>53,389</u>	<u>39,206</u>
Ending Fund Balance, June 30	75,077	53,389
Designated for capital projects	<u>15,004</u>	<u>2,500</u>
Unrestricted Fund Balance, June 30	<u>\$ 60,073</u>	<u>\$ 50,889</u>

**CITY OF SACRAMENTO  
 PARK DEVELOPMENT IMPACT FEE REPORT  
 PLANNING AREA 8 - NORTH SACRAMENTO  
 FOR THE FISCAL YEARS ENDED JUNE 30, 2005 AND 2004**

	<u>2005</u>	<u>2004</u>
<b>Revenues</b>		
Commercial fees	\$ 27,758	\$ 25,262
Residential fees	<u>517,368</u>	<u>357,453</u>
Total Fees	545,127	382,715
Interest	<u>7,438</u>	<u>(1,405)</u>
Total Available for Programming	<u>552,565</u>	<u>381,310</u>
<b>Expenditures</b>		
Capital outlay	<u>156,628</u>	<u>51,281</u>
Total Expenditures	<u>156,628</u>	<u>51,281</u>
Excess of Revenues Over Expenditures	395,937	330,029
Beginning Fund Balance, July 1	<u>36,597</u>	<u>(293,432)</u>
Ending Fund Balance, June 30	432,534	36,597
Reserved for encumbrances	5,497	30,756
Designated for capital projects	<u>451,413</u>	<u>211,554</u>
Unrestricted Fund Balance, June 30	(24,376)	(205,713)
Developer Financed Park	<u>695,164</u>	<u>765,853</u>
Adjusted Unrestricted Fund Balance, June 30	<u>\$ 670,788</u>	<u>\$ 560,140</u>

**CITY OF SACRAMENTO**  
**PARK DEVELOPMENT IMPACT FEE REPORT**  
**PLANNING AREA 9 - SOUTH NATOMAS**  
**FOR THE FISCAL YEARS ENDED JUNE 30, 2005 AND 2004**

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	<u>2005</u>	<u>2004</u>
<b>Revenues</b>		
Commercial fees	\$ 22,022	\$ 8,733
Residential fees	<u>358,018</u>	<u>218,350</u>
 Total Fees	 380,040	 227,083
Interest	<u>16,618</u>	<u>9,142</u>
 Total Available for Programming	 <u>396,658</u>	 <u>236,225</u>
<b>Expenditures</b>		
Capital outlay	<u>504,472</u>	<u>207,362</u>
 Total Expenditures	 <u>504,472</u>	 <u>207,362</u>
 Excess of Revenues Over Expenditures	 (107,814)	 28,863
 Beginning Fund Balance, July 1	 <u>1,074,192</u>	 <u>1,045,329</u>
 Ending Fund Balance, June 30	 966,379	 1,074,192
 Reserved for encumbrances	 7,235	 79,000
Designated for capital projects	<u>494,920</u>	<u>122,746</u>
 Unrestricted Fund Balance, June 30	 <u>\$ 464,224</u>	 <u>\$ 872,446</u>

**CITY OF SACRAMENTO**  
**PARK DEVELOPMENT IMPACT FEE REPORT**  
**PLANNING AREA 10 - NORTH NATOMAS**  
**FOR THE FISCAL YEARS ENDED JUNE 30, 2005 AND 2004**

	<u>2005</u>	<u>2004</u>
<b>Revenues</b>		
Commercial fees	\$ 133,267	\$ 90,196
Residential fees	<u>5,445,726</u>	<u>3,641,305</u>
 Total Fees	 5,578,992	 3,731,501
Interest	<u>197,761</u>	<u>85,948</u>
 Total Available for Programming	 <u>5,776,753</u>	 <u>3,817,449</u>
<b>Expenditures</b>		
Capital outlay	<u>5,071,286</u>	<u>2,402,293</u>
 Total Expenditures	 <u>5,071,286</u>	 <u>2,402,293</u>
 Excess of Revenues Over Expenditures	 705,467	 1,415,156
 Beginning Fund Balance, July 1	 <u>10,794,806</u>	 <u>9,379,650</u>
 Ending Fund Balance, June 30	 11,500,274	 10,794,806
 Reserved for encumbrances	 2,404,972	 806,335
Designated for capital projects	<u>5,230,616</u>	<u>5,133,442</u>
 Unrestricted Fund Balance, June 30	 <u>\$ 3,864,686</u>	 <u>\$ 4,855,029</u>

**CITY OF SACRAMENTO**  
**PARK DEVELOPMENT IMPACT FEE REPORT**  
**PLANNING AREA 11 - AIRPORT/MEADOWVIEW**  
**FOR THE FISCAL YEARS ENDED JUNE 30, 2005 AND 2004**

	<u>2005</u>	<u>2004</u>
<b>Revenues</b>		
Commercial fees	\$ 1,967	\$ 708
Residential fees	994,014	720,804
	<u>995,981</u>	<u>721,512</u>
Interest	33,814	5,224
	<u>1,029,795</u>	<u>726,736</u>
<b>Expenditures</b>		
Capital outlay	26,581	11,497
	<u>26,581</u>	<u>11,497</u>
Excess of Revenues Over Expenditures	1,003,214	715,239
Beginning Fund Balance, July 1	963,115	247,876
Ending Fund Balance, June 30	1,966,329	963,115
Designated for capital projects	67,572	6,350
Unrestricted Fund Balance, June 30	<u>\$ 1,898,757</u>	<u>\$ 956,765</u>

**CITY OF SACRAMENTO**  
**PARK DEVELOPMENT IMPACT FEE REPORT**  
**ADMINISTRATIVE COMPONENT**  
**FOR THE FISCAL YEARS ENDED JUNE 30, 2005 AND 2004**

	<u>2005</u>	<u>2004</u>
<b>Revenues</b>		
Park development impact fee	\$ 236,281	\$ 161,198
Interest	<u>11,353</u>	<u>-</u>
Total Available for Programming	<u>247,634</u>	<u>161,198</u>
<b>Expenditures</b>		
Administrative costs	<u>89,000</u>	<u>60,688</u>
Excess of Collected Over Expended	158,634	100,510
Beginning Fund Balance, July 1	<u>501,603</u>	<u>401,093</u>
Ending Fund Balance, June 30	<u><u>\$ 660,237</u></u>	<u><u>\$ 501,603</u></u>