

RESOLUTION NO. 2006-297

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

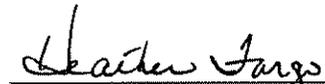
Adopted by the City of Sacramento City Council on May 4, 2006 by the following vote:

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

Noes: None.

Abstain: None.

Absent: Pannell.



Mayor Heather Fargo

Attest:

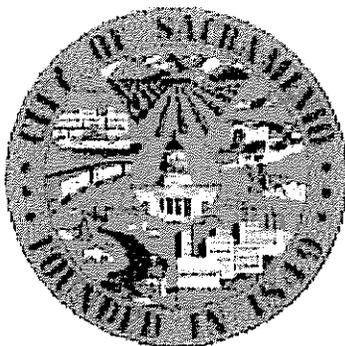


Shirley Concolino, City Clerk

City of Sacramento

Park Development Impact Fee Report

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



CITY OF SACRAMENTO

PARK DEVELOPMENT IMPACT FEE REPORT

TABLE OF CONTENTS

Executive Summary	1
Annual Report Requirements	2
 Park Development Impact Fee Report Requirements:	
Balance Sheets as of June 30, 2005 and 2004	3
Statement of Revenues, Expenditures, and Changes in Fund Balance	4
Park Development Impact Fee Refunds	5
Prepaid Park Development Impact Fees and Park Development Fee Credits at June 30, 2005 and 2004	6
Reallocation of Unappropriated Park Development Impact Fee	8
Capital Improvement Project Report.....	9
Automatic Annual Adjustment	14
Notes to the Park Development Impact Fee Report	15
 Supplementary Information:	
Community Planning Area Reports:	
Community Planning Areas by City Council District.....	16
Community Planning Area Citywide Map	17
Park Development Impact Fee Report by Community Planning Area.....	18
Community Planning Area 1 – Central City	18
Community Planning Area 2 – Land Park	19
Community Planning Area 3 – Pocket	20
Community Planning Area 4 – South Sacramento.....	21
Community Planning Area 5 – East Broadway.....	22
Community Planning Area 6 – East Sacramento	23
Community Planning Area 7 – Arden-Arcade	24
Community Planning Area 8 – North Sacramento.....	25
Community Planning Area 9 – South Natomas	26
Community Planning Area 10 – North Natomas.....	27
Community Planning Area 11 – Airport/Meadowview.....	28
Administrative Component.....	29

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	%
1-Central City	\$942,994	2.70
2-Land Park	93,282	.27
3-Pocket	1,099,537	3.15
4-South Sacramento	2,472,543	7.09
5-East Broadway	847,188	2.43
6-East Sacramento	179,950	.52
7-Arden/Arcade	86,368	.25
8-North Sacramento	1,508,512	4.32
9-South Natomas	1,756,284	5.03
10-North Natomas	23,049,535	66.04
11-Airport/Meadowview	2,032,127	5.82
- Administrative	831,555	2.38
Totals	\$34,899,875	100

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)**

	<u>2005</u>	<u>2004</u>
<u>ASSETS</u>		
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>
 <u>LIABILITIES AND FUND BALANCE</u>		
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)**

	<u>2005</u>	<u>2004</u>
Revenues		
Park development impact fees	\$ 9,773	\$ 6,448
Interest	344	119
Total Revenues	<u>10,117</u>	<u>6,567</u>
 Expenditures		
Administration	89	61
Capital outlay for park development	6,225	2,885
Total Expenditures	<u>6,314</u>	<u>2,946</u>
 Excess of Revenues Over Expenditures	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**

	<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**

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>
Prepaid Park Impact Fees - Cash Funded				
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>
Total Prepaid Park Impact Fees - Cash Funded				
Prepaid Park Development Impact Fee - Irrevocable Letter of Credit Secured				
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>
Total Prepaid Park Impact Fees - ILOC				
Impact Fee Credits				
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>
Total Impact Fee Credits				
Prepaid Fees Receivable	18,368	-	18,386	-
	<u>18,368</u>	<u>-</u>	<u>18,386</u>	<u>-</u>
Total Prepaid Park Impact Fees and Credits at June 30, 2004				
	<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>
Prepaid Park Impact Fees - Cash Funded				
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>
Prepaid Park Development Impact Fee - Irrevocable Letter of Credit Secured				
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>
Impact Fee Credits				
SHRA-built project - Del Paso Nuevo	<u>695,164</u>	<u>-</u>	<u>-</u>	<u>695,164</u>
Total Impact Fee Credits	<u>695,164</u>	<u>-</u>	<u>-</u>	<u>695,164</u>
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**

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

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 FOR CAPITAL PROJECTS	TOTAL PROJECT COST BY ALL FUNDING SOURCES			
CE31	HAGGINWOOD REHABILITATION	\$ 115,000	\$ 115,000	\$ -	\$ -	\$ 115,000	\$ -	\$ (3,088)	\$ 3,326,004	3.5%
LG61	BARANDAS PARK	83,073	83,073	86,161	-	-	-	7,626	1,149,091	7.2%
LG62	BARANDAS PARK	18,733	18,733	6,107	5,000	-	-	-	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	94,659	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	-	-	-	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 PK WYRIO 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	SOUTHSHIDE PARK PLYGRND	26,000	26,000	26,000	-	-	-	-	50,480	51.5%
LS54	SOUTHSHIDE PK PAR COURSE	50,000	50,000	1,508	-	-	-	48,492	50,800	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%

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			
LT17	BURBERRY COMM PARK 9A	26,216	26,216	-	-	26,216	26,216	100.0%			
LT21	NORTHBOROUGH PARK 10A	557,953	557,953	557,953	-	-	557,953	100.0%			
LT26	PEACH TREE PARK 13C	594,500	594,500	410,073	126,156	58,271	622,000	95.6%			
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	24,000	-	-	24,000	3.1%			
LT87	MCKINLEY PARK IMPROVEMENT	40,000	40,000	-	-	-	40,000	7.5%			
LT88	MCKINLEY PK ROSE ARBORS	10,000	10,000	-	-	10,000	10,000	100.0%			
LT92	GLEN HALL POOL FENCE	30,494	30,494	27,866	-	2,628	63,462	48.1%			
LT96	EAST PORTAL PARK	1,344	1,344	1,344	-	-	79,894	1.7%			
LU21	FLORIN RES PARK	10,000	10,000	10,000	-	-	88,550	11.3%			
LU36	JACINTO CREEK PARK DEV	4,017	4,017	4,017	-	-	39,285	10.2%			
LU37	JACINTO CREEK PARK DEV	916,932	916,932	338,816	578,116	-	1,026,739	89.3%			
LU56	N NATOMAS PK 2C&2F	633,836	633,836	58,181	436,149	139,506	633,836	100.0%			
LU61	SUNDANCE PARK 2E	353,360	353,360	295,653	53,397	-	397,370	88.9%			
LU66	RIVER VIEW PARK 3C	28,118	28,118	-	-	-	31,500	89.3%			
LU67	RIVER VIEW PARK 3C	53,552	53,552	53,552	-	-	53,552	100.0%			
LU71	HERON PARK 10B	411,951	411,951	411,951	-	-	411,951	100.0%			
LU76	REDDUD PARK 10C	199,751	199,751	199,751	-	-	199,754	100.0%			
LU81	BLUE OAK PARK 10D	121,650	121,650	121,963	-	(313)	121,650	100.0%			
LU91	WITTER RANCH PARK 3A	1,109,245	1,109,245	1,109,245	-	-	1,109,245	100.0%			
LU92	WITTER RANCH PARK 3A	31,500	31,500	1,548	-	29,952	31,500	100.0%			
LU97	DIXIEANNE TOT LOT DEV	51,589	51,589	47,832	-	3,757	211,059	24.4%			
LU98	DIXIEANNE TOT LOT DEV	2,100	2,100	-	-	2,100	2,100	100.0%			
LV02	GOLDENLAND PARK	145,000	145,000	12,225	-	132,775	145,000	100.0%			
LV61	REDTAIL HAWK PARK	123,222	123,222	77,780	-	45,442	123,222	100.0%			
LV66	SAN JUAN RESERVOIR PARK	83,128	83,128	32,740	2,477	47,911	482,055	17.2%			
LV71	HERITAGE PARKS 7A, 9B & 9D	187,226	187,226	145,655	43,240	(1,669)	192,226	97.4%			
LV72	HERITAGE PARKS 7A, 9B & 9D	35,000	35,000	1,000	-	34,000	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	17,244	-	30,987	48,231	100.0%			
LV78	REGENCY COMM PARK	133,515	133,515	-	-	133,515	133,515	100.0%			
LV91	GRANITE PARK PHASE II	8,298	8,298	8,298	-	-	222,488	3.7%			
LW11	SHOREBIRD PARK	306,000	306,000	272,191	2,235	31,574	444,000	68.9%			
LW12	RIVER OTTER PARK	234,000	234,000	211,706	-	22,294	329,000	71.1%			
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	99,378	99,378	58,591	-	40,787	99,378	100.0%			
LW47	KOKOMO PARK	25,500	25,500	2,174	-	23,326	25,500	100.0%			
LW51	KENWOOD OAKS PARK	179,407	179,407	50,531	-	128,876	637,407	28.1%			
LW56	HUMMINGBIRD PARK	770,492	770,492	79,391	-	691,101	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	-	594,844	697,561	100.0%	
LW61	LINDEN PARK 4B	24,064	24,064	-	2,272	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 IMPROMENT	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	-	-	58,000	58,000	100.0%	
LX41	SPARROW PARK 1C	121,800	121,800	3,415	-	118,385	147,826	82.4%	
LX46	PEREGRINE PARK 3E	60,900	60,900	12,938	-	47,962	60,900	100.0%	
LX56	ALDER PARK 11C	87,000	87,000	18,069	-	68,931	87,000	100.0%	
LX61	DELTA SHORES PARK IMPROVEMENT	250,000	250,000	19,578	-	230,422	250,000	100.0%	
LX66	NN REGIONAL PARK	50,000	50,000	-	-	50,000	50,000	100.0%	
LX71	LEWIS PARK TENNIS CT REHAB	50,000	50,000	2,218	-	47,782	50,000	100.0%	
LZ21	MUIR CHILDREN'S PARK	377,388	377,388	20,231	45,407	331,756	377,388	30.0%	
L112	N NATOMAS PARK 3C	122,540	122,540	377,388	(3,796)	-	122,540	100.0%	
L113	SYCAMORE PARK 9C	477,723	477,723	122,540	-	-	477,723	100.0%	
L114	REDTAIL HAWK PARK	767,975	767,975	-	-	477,723	767,975	100.0%	
L116	KOKOMO PARK	1,503,616	1,503,616	767,975	-	-	1,503,616	100.0%	
L118	REGENCY PARK 11A	809,553	809,553	1,503,616	-	-	809,553	100.0%	
L119	SHRA DEL PASO NUEVO	162,160	162,160	809,553	-	-	809,553	100.0%	
WN06	FRWY LAND PHI	-	-	-	-	162,160	2,370,752	6.8%	
		\$ 24,293,443	\$ 24,293,443	\$ 14,484,418	\$ 3,055,023	\$ 6,754,002	\$ 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	
LU56	N NATOMAS PK 2C&2F	618,294	618,294	5,979	-	614,315	618,294	100.0%
LU61	SUNDANCE PARK 2E	326,360	326,360	178,142	130,414	178,004	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	REDBUD PARK 10C	199,754	199,754	199,754	-	-	199,754	100.0%
LU81	BLUE OAK PARK 10D	124,719	124,719	113,492	9,413	1,814	124,719	100.0%
LU91	WITTER RANCH PARK 3A	1,137,617	1,137,617	1,107,673	4,060	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	2,100	222,498	23.2%
LU98	DIXIEANNE TOT LOT DEV	2,100	2,100	-	-	2,100	2,100	100.0%
LV02	GOLDENLAND PARK	145,000	145,000	-	-	145,000	145,000	100.0%
LV61	REDTAIL HAWK PARK	92,020	92,020	56,204	11,070	-	92,020	100.0%
LV62	REDTAIL HAWK PARK	14,415	14,415	-	-	14,415	14,415	100.0%
LV66	SAN JUAN RESERVOIR PARK	38,506	38,506	6,441	-	32,065	429,744	9.0%
LV71	HERITAGE PARKS 7A,9B & 9D	167,226	167,226	65,956	75,620	-	167,226	100.0%
LV72	HERITAGE PARKS 7A,9B & 9D	35,000	35,000	1,000	-	34,000	35,000	100.0%
LV76	REGENCY COMAI PARK	167,867	167,867	130,943	1,980	34,944	167,867	100.0%
LV77	REGENCY COMAI PARK	33,396	33,396	383	-	33,013	33,396	100.0%
LV91	GRANITE PARK PHASE II	8,298	8,298	8,298	-	-	172,488	4.8%
LW11	SHOREBIRD PARK	134,000	134,000	51,036	-	82,964	272,000	49.3%
LW12	NATOMAS WEST	59,211	59,211	51,751	-	7,460	154,211	38.4%
LW13	SHOREBIRD PARK	4,000	4,000	-	-	4,000	4,000	100.0%
LW14	NATOMAS WEST	2,800	2,800	-	-	2,800	2,800	100.0%
LW16	WOODLAKE PARK	38,500	38,500	33,242	-	5,258	38,500	100.0%
LW31	ZBERG PARK GAZEBO	35,000	35,000	4,300	23,110	7,590	100,000	35.0%
LW46	KOKOMO PARK	99,378	99,378	24,584	22,185	52,609	99,378	100.0%
LW47	KOKOMO PARK	20,000	20,000	-	-	20,000	20,000	100.0%
LW51	KENWOOD OAKS PARK	175,000	175,000	804	-	174,196	335,000	52.2%
LW56	N NATOMAS PARK 3D	132,000	132,000	9,524	-	122,476	132,000	100.0%
LW61	N NATOMAS PARK 4B	117,600	117,600	10,371	58,193	49,036	117,600	100.0%
LW66	N NATOMAS PARK 12C	81,600	81,600	9,348	34,952	37,300	81,600	100.0%
LW76	EAST LAND PARK	30,000	30,000	3,286	-	46,714	30,000	100.0%
LIL2	N NATOMAS PARK 3C	383,712	383,712	377,388	-	6,324	383,712	100.0%
LIL3	SYCAMORE PARK 9C	122,540	122,540	122,540	-	-	122,540	100.0%
LIL4	REDTAIL HAWK PARK	477,726	477,726	-	-	477,726	477,726	100.0%
LIL9	SHRA DEL PASO NUEVO	809,553	809,553	809,553	-	-	809,553	100.0%
		\$ 15,330,148	\$ 15,330,148	\$ 8,259,126	\$ 726,284	\$ 6,344,738	\$ 21,996,590	

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

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>
Residential Fee for Beginning of Fiscal Year	<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>
Duplex Fee for Beginning of Fiscal Year	<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>
Other Residential Fee for Beginning of Fiscal Year	<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>
Retail/Commercial/Other Fee for Beginning of Fiscal Year	<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>
Commercial/Office Fee for Beginning of Fiscal Year	<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>
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, 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

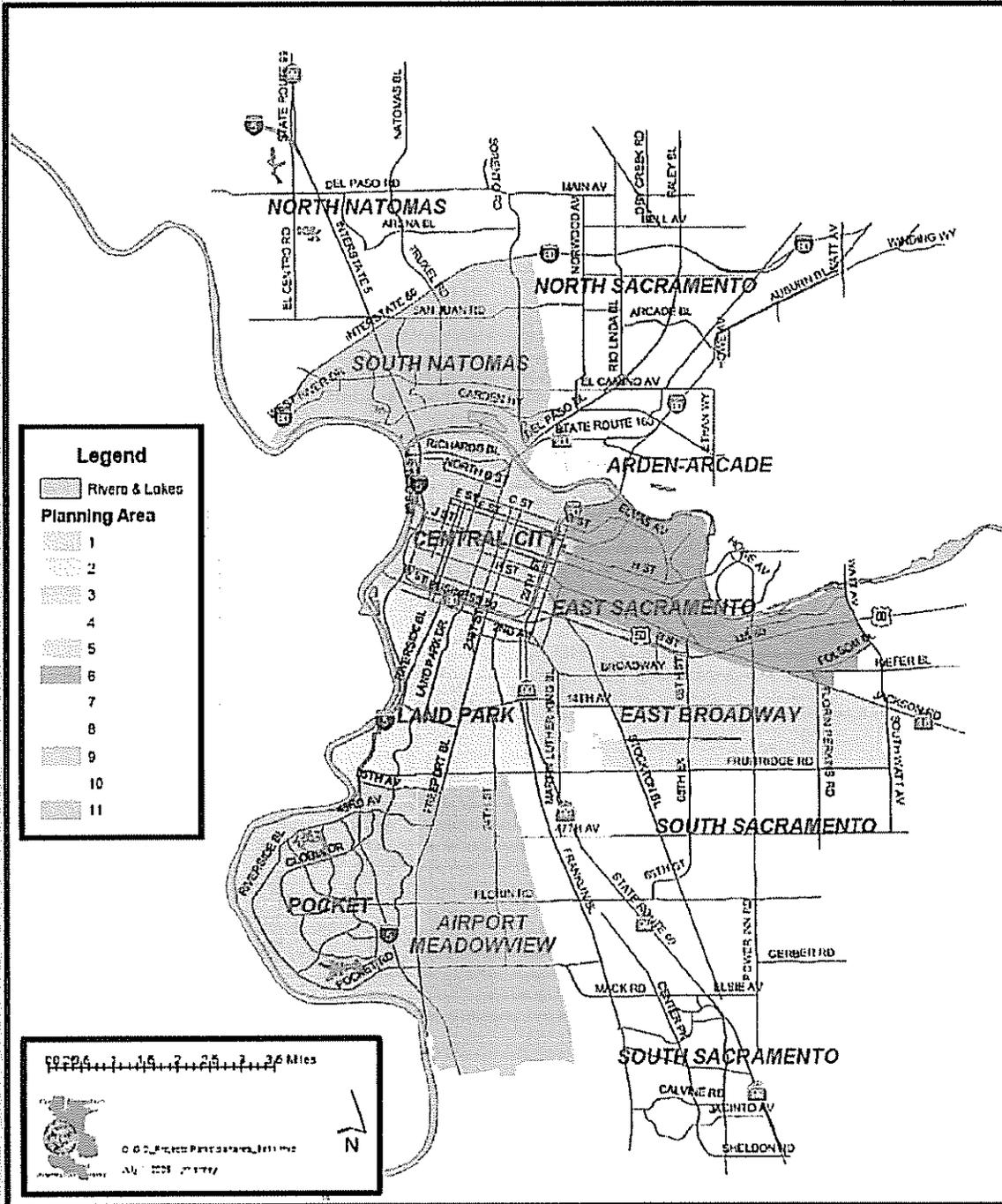
The park development impact fees include a 2.5 percent component for the cost of administering the fee program.

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
Department of Parks and Recreation
 Community Planning Areas



CITY OF SACRAMENTO
PARK DEVELOPMENT IMPACT FEE REPORT
PLANNING AREA 1 - CENTRAL CITY
FOR THE FISCAL YEARS ENDED JUNE 30, 2005 AND 2004

	<u>2005</u>	<u>2004</u>
Revenues		
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>
Expenditures		
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>
Revenues		
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>
Expenditures		
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>
Revenues		
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>
 Expenditures		
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>\$ 702,683</u>	<u>\$ 571,542</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>
Revenues		
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>
Expenditures		
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>
Revenues		
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>
Expenditures		
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>
Revenues		
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>
Expenditures		
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>
Revenues		
Commercial fees	\$ 14,634	\$ 15,777
Residential fees	<u>8,340</u>	<u>5,669</u>
Total Fees	22,974	21,446
Interest	<u>1,291</u>	<u>399</u>
Total Available for Programming	<u>24,265</u>	<u>21,845</u>
Expenditures		
Capital outlay	<u>2,577</u>	<u>7,662</u>
Total Expenditures	<u>2,577</u>	<u>7,662</u>
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>
Revenues		
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>
Expenditures		
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

	<u>2005</u>	<u>2004</u>
Revenues		
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>
Expenditures		
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>
Revenues		
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>
Expenditures		
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>
Revenues		
Commercial fees	\$ 1,967	\$ 708
Residential fees	<u>994,014</u>	<u>720,804</u>
Total Fees	995,981	721,512
Interest	<u>33,814</u>	<u>5,224</u>
Total Available for Programming	<u>1,029,795</u>	<u>726,736</u>
Expenditures		
Capital outlay	<u>26,581</u>	<u>11,497</u>
Total Expenditures	<u>26,581</u>	<u>11,497</u>
Excess of Revenues Over Expenditures	1,003,214	715,239
Beginning Fund Balance, July 1	<u>963,115</u>	<u>247,876</u>
Ending Fund Balance, June 30	1,966,329	963,115
Designated for capital projects	<u>67,572</u>	<u>6,350</u>
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>
Revenues		
Park development impact fee	\$ 236,281	\$ 161,198
Interest	11,353	-
	<u>247,634</u>	<u>161,198</u>
Total Available for Programming		
Expenditures		
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>\$ 660,237</u>	<u>\$ 501,603</u>