



Cosumnes Community Services District
Annual Report on Development Impact Fees
Fiscal Year Ending June 30, 2022

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Introduction

Government Code Section 66006 requires local agencies to submit annual and five-year reports detailing the status of development impact fees. The annual report must be made available to the public within 180 days after the last day of the fiscal year and must be presented to the public agency (Cosumnes Community Services District Board of Directors) as an informational report. This report summarizes the following information for each of the development fee programs:

- A brief description of the type of fees in the account or fund.
- The beginning and ending balance of the account or fund.
- The amount of fees collected, and the interest earned.
- An identification of each public improvements on which fees were expended and the amount of the expenditure on each improvement, including the percentage of the public improvement cost funded by the fees OR approximate date on which construction of the public improvement will commence.
- A description of any interfund transfers or loans made from the account or fund.
- The amount of refunds made, if any.

In addition, this report incorporates by reference the following documents, which are deemed a part of this report:

- The Nexus Study for each fee.
- The Book of Fees, containing fee schedules for each fee.
- The approved Capital Improvement Plan for Fiscal Years 2017-18 to 2021-22.

It should be noted that the dollar amounts presented in the following report cover revenues and expenditures for 2021-22 and fiscal years 2017-18 to 2021-22 of the Five-Year aging analysis. While there may be multiple funding sources within each impact fee fund, the impact fees will be the first priority source for expenditures. Fund balances in the following report are as of June 30, 2022. Unless otherwise indicated, all available balances have been appropriated to existing and future capital projects within the District's Capital Improvement Program (CIP).

In some instances, certain development impact fees are exempt from reporting under Government Code Section 66006, because they are imposed pursuant to a development agreement.

Fire Facility Impact Fees (Fund 500)

Description: Fire Facility Development Fees are supported by the *2010 Nexus Study to Update the Fire Fee Program*.

Beginning and ending balance of the fund/the amount of interest earned

Beginning Balance, 7/1/2021	\$10,206,006
Fees Collected	\$2,043,557
Interest Earnings	<u>\$39,049</u>
Subtotal	\$12,279,612
Expenditures, 7/1/2021 – 6/30/22	(\$1,760,426)
Ending Balance, 6/30/2022	\$10,519,186

Identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement in Fiscal Year 2021-22.

Description	Amount	% of CIP funded by Fee
Station 77 COP Debt Service Payment	133,946	100%
Station 77: Design Cost, Permit Fees, and Construction	\$1,626,480	100%

Identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement for Fiscal Years 2017-18 to 2021-22 are listed below.

Description	Amount
Consolidated construction loan for Fire Stations 73, 75, and Training Facility	\$162,365
Construction loan for Fire Station 76	\$195,096
Construction loan for Station 72	\$908,049
Construction loan for Fleet Maintenance/Admin Annex Facility	\$1,076,055
Purchase of Station 78 land in Sterling Meadows/Design Cost	\$279,587
Station 77: Design Cost, Permit Fees, and Construction	\$2,016,740

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Station 77 COP Debt Service Payment	\$133,946
Purchase of Fire Annexation EMS/Logistics Property	\$29,792

Notes

Fire Department infrastructure construction is primarily debt financed as detailed in the *2010 Nexus Study to Update the Fire Fee Program*. Some construction loans have been consolidated in order to reduce interest rates when available rates are advantageous to the District.

Park Impact Fees (Fund 500)

Description: Park Impact Fees as identified in the City of Elk Grove Fee Booklet 2021-22 and various adopted Nexus Studies for each impact fee.

Beginning and ending balance of the fund/the amount of interest earned

Beginning Balance, 7/1/2021	\$16,712,996
Fees Collected	\$927,625
Interest Earnings	<u>\$72,652</u>
Subtotal	\$17,713,273
Expenditures, 7/1/2021 – 6/30/2022	(\$3,719,761)
Ending Balance, 6/30/2022	\$13,993,512

Identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement in Fiscal Year 2021-22.

Description	Amount	% of CIP Funded by Fee
Unity Park	\$118	100%
Morse Park Community Center	\$145,230	25%
Albiani Recreation Center	\$150,808	100%
Elk Grove Park Acquisition	\$3,423,605	78%

Identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement for Fiscal Years 2017-18 to 2021-22 are listed below.

Description	Amount
Unity Park	\$3,583
George Park	\$2,773,980
Wright Park Phase II	\$8,919
Arcadian Village	\$1,386
Morse Park Community Center	\$208,344

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Albiani Recreation Center	\$1,037,745
Stonelake Park Amenity	\$361,990
Elk Grove Park Acquisition	\$3,423,605