



Cosumnes Community Services District
Annual Report on Development Impact Fees
Fiscal Year Ending June 30, 2024

Prepared by:
Jillian Chavez, Budget Manager

Table of Contents

Introduction 3
Fire Facility Impact Fees (Fund 500)..... 5
Park Impact Fees (Fund 500)..... 7

Introduction

Government Code Sections 66001 and 66006 require local agencies to submit annual and five-year reports detailing the status of development impact fees. Cosumnes Community Services District imposes Fire Impact Fees and Park Impact fees to developers in connection with the approval of a development project for the purpose of defraying all or a portion of the cost of public facilities related to the development project. As such, the information and findings described within this Annual and Five-Year Developer Fees Report relate to Fire and Park Impact fees that the District received, expended, or may expend as a result of development within District boundaries.

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, contains fee schedules for each fee.

It should be noted that the dollar amounts presented in the following report cover revenues and expenditures for Fiscal Year 2023-2024. Fund balances in the following report are as of June 30, 2024, unless otherwise indicated.

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

Reporting Requirements

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. The annual shall include the following:

1. The amount of the fees.
2. The beginning and ending balance of each fund.
3. The amount of the fees collected, and the interest earned.
4. An identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement, including the total percentage of the cost of the public improvement that was funded with fees.
5. An identification of an approximate date by which the construction of the public improvement will commence if the local agency determines that sufficient funds have been collected to complete financing on an incomplete public improvement, as identified in paragraph (2) of subdivision (a) of Section 66001, and the public improvement remains incomplete.
6. A description of each interfund transfer or loan made from the account or fund, including the public improvement on which the transferred or loaned fees will be expended, and, in the case of an interfund loan, the date on which the loan will be repaid, and the rate of interest that the account or fund will receive on the loan.

Annual Report on Development Impact Fees for Fiscal Year 2023-2024
Cosumnes Community Services District

7. The amount of refunds made pursuant to subdivision (e) of Section 66001 and any allocations pursuant to subdivision (f) of Section 66001.

In addition to the annual reporting requirements, the District is required to provide an additional report every five years that shall include the following:

1. Identify the purpose for which the fee is to be put.
2. Demonstrate a reasonable relationship between the fee and the purpose for which it is charged.
3. Identify all sources and amounts of funding anticipated to complete financing in incomplete improvements.
4. Designate the approximate dates on which the funding for incomplete projects are expected to be deposited into the appropriate account or fund.

Fire Facility Impact Fees (Fund 500)

Amount of the Fees: Refer to Cosumnes CSD’s Book of Fees accessible on the District’s [website](#).

Description: Fire Facility Development Fees are supported by the *2010 Nexus Study to Update the Fire Fee Program*, which demonstrates a reasonable relationship between the fee and the purpose for which it is charged. Current Fire Facility Development Fees have only been adjusted for inflation (in alignment with the Construction Cost Index and the San Francisco City Cost Index) since the 2010 Nexus Study to Update the Fire Fee Program was completed.

The beginning and ending balance of the fund, along with the amount of interest earned, are as follows:

| | | |
|----------------------------------|----------|------------------|
| Beginning Balance, 7/1/2023 | | \$14,799,736 |
| Fees Collected | | \$3,189,066 |
| Interest Earnings | | <u>\$554,375</u> |
| | Subtotal | \$3,743,441 |
| Expenditures, 7/1/2023 – 6/30/24 | | (\$3,406,537) |
| Ending Balance, 6/30/2024 | | \$15,136,640 |

Identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement in Fiscal Year 2023-2024.

| Description | Amount | % of CIP funded by Fee | Estimated Date of Construction Commencement |
|-------------------------------------|-------------|------------------------|---|
| Station 77 COP Debt Service Payment | \$389,415 | 100% | NA |
| Station 77 Apparatus Equipment | \$5,586 | 100% | NA |
| Station 77 Construction* | \$3,011,536 | 30% | Under Construction |

Identification of all sources and amounts of funding anticipated to complete financing for incomplete improvements, along with designation of the approximate dates on which the funding for an incomplete project is expected to be deposited into the appropriate account or fund.

| Project | Funding Sources | Approximate Funding Date |
|--|--|---------------------------------|
| Fire Station 78 | Fire Impact Fees 100% | Fiscal Year 2027 |
| Fire Station 46 Expansion / Renovation | Fire Impact Fees 97.25% Community Project Grant 2.75% | Fiscal Year 2028 |
| Fire Station 71 Remodel / Replacement | Fire Impact Fees 34% Unfunded 66% | Fiscal Year 2028 |
| Fire Station 79 | Fire Impact Fees 100% | Fiscal Year 2028 |
| Fire Training Office and Classrooms | Fire Impact Fees 36% Unfunded 64% | Fiscal Year 2028 |
| Fire Training Scenario Village Facility Improvements | Fire Impact Fees 26% Unfunded 74% | Fiscal Year 2028 |

Park Impact Fees (Fund 500)

Amount of the Fees: Refer to Cosumnes CSD’s Book of Fees, accessible on the District’s website.

Description: Park Impact Fees are identified in the City of Elk Grove Fee Booklet 2023-2024. The various adopted Nexus Studies for each impact fee demonstrate a reasonable relationship between the fee and the purpose for which it is charged. Current Park Development Fee’s are adjusted annually for inflation (in alignment with the Construction Cost Index and the San Francisco City Cost Index).

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

| | |
|---------------------------------------|--------------|
| Beginning Balance, 7/1/2023 | \$13,738,588 |
| Fees Collected | \$1,922,760 |
| Interest Earnings | \$395,135 |
| Subtotal | \$2,317,895 |
| Expenditures, 7/1/2023 – 6/30/2024 | (\$197,498) |
| Ending Balance, 6/30/2024 | \$15,858,985 |

Identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement in Fiscal Year 2023-24.

| Description | Amount | % of CIP Funded by Fee | Estimated Date of Construction Commencement |
|---------------------------|-----------|------------------------|---|
| Unity Park | \$151,469 | 100% | Fiscal Year 2024-25 |
| Albiani Recreation Center | \$31,637 | 100% | Complete |
| Developer Reimbursement* | \$14,392 | 100% | N/A |

*Reimbursement to a developer in accordance with a development agreement, for developing a park within the Milestone subdivision.

Identification of all sources and amounts of funding anticipated to complete financing for incomplete improvements, along with designation of the approximate dates on which the funding for an incomplete project is expected to be deposited into the appropriate account or fund.

| Project | Funding Sources | Approximate Funding Date |
|--|---|---------------------------------|
| Unity Park | Park Impact Fee - 100% | Fully Funded |
| CORE Recreation Center | Park Impact Fee – 9% Landscape & Lighting Assessment – 18% Quimby In-lieu Fees – 2% Debt Financing – 71% | Fully Funded |
| Elk Grove Park Master Plan Development | Park Impact Fee - 100% | Fiscal Year 2025 |
| Derr-Okamoto Community Park - Phase 2 | Landscape & Lighting Assessment - 38% Park Impact Fee - 62% | Fiscal Year 2025 |
| Wright Park - Phase 2 | Landscape & Lighting Assessment - 30% Park Impact Fee - 70% | Fiscal Year 2026 |
| Jones Park Revitalization | Park Impact Fee - 100% | Fiscal Year 2026 |
| Laguna Town Hall Amphitheater Upgrade | Park Impact Fee - 100% | Fiscal Year 2026 |
| Nottoli Park Synthetic Turf Multi-Purpose Field | Park Impact Fee - 100% | Fiscal Year 2026 |
| Laguna Creek Trail Restroom | Park Impact Fee - 100% | Fiscal Year 2026 |
| Elk Grove Creek Trail Restroom | Park Impact Fee - 100% | Fiscal Year 2027 |
| Elk Grove Park Jerry Fox Swim Center | Park Impact Fee - 100% | Fiscal Year 2027 |
| Elk Grove Nature Park – Phase 2 | Park Impact Fee - 100% | Fiscal Year 2027 |
| Derr-Okamoto Synthetic Turf Multi-Purpose Fields | Park Impact Fee - 100% | Fiscal Year 2027 |
| Elk Grove Park Kloss Softball Complex Renovation | Park Impact Fee - 100% | Fiscal Year 2027 |
| Elk Grove Park Lighted Synthetic Turf Multi-Purpose Fields | Park Impact Fee - 100% | Fiscal Year 2027 |
| Laguna Community Park Field Lighting | Park Impact Fee - 100% | Fiscal Year 2027 |
| Laguna Community Park Synthetic Turf Multi-Purpose Field | Park Impact Fee - 100% | Fiscal Year 2027 |

Annual Report on Development Impact Fees for Fiscal Year 2023-2024
 Cosumnes Community Services District

| | | |
|------------------------------------|---|------------------|
| Parksite B - Sheldon Place | Park Impact Fee - 100% | Fiscal Year 2028 |
| Parksite C - Arcadian Village | Park Impact Fee - 100% | Fiscal Year 2028 |
| Eastern Elk Grove Community Center | Landscape & Lighting Assessment - 1% Park Impact Fee - 99% | Fiscal Year 2028 |
| Johnson Park Revitalization | Park Impact Fee - 100% | Fiscal Year 2028 |
| Rau Park - Phase 2 | Park Impact Fee - 100% | Fiscal Year 2028 |