



Cosumnes Community Services District
Annual Report on Development Impact Fees
Fiscal Year Ending June 30, 2023

Prepared by:
Jillian Chavez, Budget Manager

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Introduction

Government Code Section 66001 and 66006 requires 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 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 described information and findings contained 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 2022-23. 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, 2023, 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, 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.

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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.
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 to 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.

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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 purpose for which it is charged. Current Fire Facility Development Fee's 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 complete.

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

Beginning Balance, 7/1/2022	\$10,528,186
Fees Collected	\$3,137,027
Interest Earnings	<u>\$262,547</u>
Subtotal	\$3,399,574
Expenditures, 7/1/2022 – 6/30/23 (Credit Balance)	\$871,976
Ending Balance, 6/30/2023	\$14,799,736

Identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement in Fiscal Year 2022-23.

Description	Amount	% of CIP funded by Fee	Estimated Date of Construction Commencement
Station 77 COP Debt Service Payment	\$386,614	100%	NA
Station 77 Type III Engine	\$431,865	100%	NA
Construction Loan for Fleet Maintenance/Admin Annex Facility*	(\$42,719)	0%	NA
Purchase of Fire Annexation EMS / Logistics Property*	(\$20,466)	0%	NA
Station 78 Planning*	\$17.22	100%	Fiscal Year 2027
Station 77 Construction*	(\$1,627,287.56)	30%	Under Construction

*Prior Year Adjustment

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Identification of all sources and amounts of funding anticipated to complete financing for incomplete improvements. 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 46 Expansion / Renovation	Fire Impact Fees 100%	Fiscal Year 2028
Fire Station 71 Remodel	Fire Impact Fees 42% General Fund 58%	Fiscal Year 2028
Fire Station 78	Fire Impact Fees 100%	Fiscal Year 2027
Fire Station 79	Fire Impact Fees 100%	Fiscal Year 2027
Fire Training Office and Classrooms	Fire Impact Fees 42% General Fund 58%	Fiscal Year 2027
Fire Training Scenario Village Facility Improvements	Fire Impact Fees 27% General Fund 73%	Fiscal Year 2027

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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 2022-23. 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, 7/1/2022	\$13,993,512
Fees Collected	\$1,750,826
Interest Earnings	<u>\$171,444</u>
Subtotal	\$1,922,270
Expenditures, 7/1/2022 – 6/30/2023	(\$2,177,194)
Ending Balance, 6/30/2023	\$13,738,588

Identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement in Fiscal Year 2022-23.

Description	Amount	% of CIP Funded by Fee	Estimated Date of Construction Commencement
Unity Park	\$37,434	100%	Fiscal Year 2024
Albiani Recreation Center	\$120,460	100%	Complete
Developer Reimbursement	\$716,458	100%	N/A
Unity Park Supplemental Land Purchase*	\$658,251	100%	Complete
Town Square Park*	\$82,828	5%	Under Construction
Wright Park Phase 2*	\$3,199	69%	Fiscal Year 2025
George Park*	\$558,564	100%	Complete

*Prior Year Adjustment

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Identification of all sources and amounts of funding anticipated to complete financing for incomplete improvements. 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%	Fiscal Year 2024
Derr-Okamoto Community Park - Phase 2	Landscape & Lighting Assessment - 38% Park Impact Fee - 62%	Fiscal Year 2025
Wright Park - Phase 2	Landscape & Lighting Assessment - 31% Park Impact Fee - 69%	Fiscal Year 2025
Elk Grove Creek Restroom	Park Impact Fee - 100%	Fiscal Year 2026
Elk Grove Park Jerry Fox Swim Center	Park Impact Fee - 100%	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
Parksite B - Sheldon Place	Park Impact Fee - 100%	Fiscal Year 2026
Parksite C - Arcadian Village	Park Impact Fee - 100%	Fiscal Year 2026
Derr-Okamoto Synthetic Turf Multi-Purpose Fields	Park Impact Fee - 100%	Fiscal Year 2027
Eastern Elk Grove Community Center	Landscape & Lighting Assessment - 1% Park Impact Fee - 99%	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
Johnson Park Picnic and Playground Revitalization	Park Impact Fee - 100%	Fiscal Year 2027
Laguna Community Park Lighted Multi-Purpose Field	Park Impact Fee - 100%	Fiscal Year 2027
Laguna Community Park Synthetic Turf Multi-Purpose Field	Park Impact Fee - 100%	Fiscal Year 2027
Laguna Creek Trail Restroom	Park Impact Fee - 100%	Fiscal Year 2027
Rau Park - Phase 2	Park Impact Fee - 100%	Fiscal Year 2027