



DEVELOPMENT IMPACT FEE REPORT  
FISCAL YEAR ENDING JUNE 30, 2019

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# DEVELOPMENT IMPACT FEE REPORT

Fiscal Year Ending  
June 30, 2019



Submitted by:  
The County Executive Office  
December 17, 2019



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***Reporting Requirements for Development Impact Fees***

CALIFORNIA GOVERNMENT CODE SECTION 66006(b)

California Government Code Section 66006(b) defines the specific reporting requirements for local agencies that impose development impact fees on new development. Annually, for each separate fund established for the collection and expenditure of development impact fees, the local agency shall, within 180 days after the last day of each fiscal year, make available to the public the information shown below for the most recent fiscal year:

- A. A brief description of the type of fee in the account or fund.
- B. The amount of the fee.
- C. The beginning and ending balance of the account or fund.
- D. The amount of the fees collected and interest earned.
- E. An identification of each public improvement on which fees were expended and the amount of expenditures on each improvement, including the total percentage of the cost of the public improvement that was funded with fees.
- F. 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.
- G. 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.
- H. The amount of refunds made due to sufficient funds being collected to complete financing on incomplete public improvements, and the amount of reallocation of funds made due to administrative costs of refunding unexpended revenues exceeding the amount to be refunded.

B. CALIFORNIA GOVERNMENT CODE SECTION 66001(d)

For all funds established for the collection and expenditure of development impact fees, California Government Code Section 66001(d) has additional requirements. For the fifth fiscal year following the first deposit into the fund and every five years thereafter, the local agency shall make all the following findings with respect to that portion of the fund remaining unexpended, whether committed or uncommitted:

- A. Identify the purpose to which the fee is to be put.
- B. Demonstrate a reasonable relationship between the fee and purpose for which it is charged.
- C. Identify all sources and amounts of funding anticipated to complete financing in incomplete improvements.
- D. Designate the approximate dates on which the funding is expected to be deposited into the appropriate account or fund.

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## ***Description of Development Impact Fees and Five-Year Findings***

### *Public Facilities Impact Fee*

The purpose of the Public Facilities Impact Fees stems from the County General Plan policies to mitigate the impacts of new development through fair share payment for the construction of a range of public facilities for general administration, jails and public protection, health and human services, public works, and agriculture, etc. The Public Facilities Impact Fee was adopted by Ordinance 4769-B on October 15, 1996 (County Code Chapter 15.30). The Fee is intended to offset the impacts of new development demands on county services and county facilities and is imposed as part of the approval process for new residential and non-residential buildings. The Fee applies to the unincorporated areas of Placer County, and was also adopted in the cities of Roseville, Rocklin, Lincoln, Auburn, Colfax, and the Town of Loomis. On January 23, 2007, Placer County adopted an additional Fee for animal services in the unincorporated area, which was later adopted by the City of Colfax.

The reasonable relationship between the Fee and the purpose for which the Fee is charged is outlined in the 1991 Criminal Justice Master Plan, the 1993 Comprehensive Facilities Master Plan, and the 1994 study County Facilities Needed to Serve Growth, which specifies facility needs by function and facility type due to new development. Only a portion of the facilities identified in the Capital Facilities Financing Plan, first affirmed on May 6, 2002 and as amended over time, including an update on September 24, 2019 (FY 2019-20 Five-Year Capital Improvement Plan for Facilities), will be funded with Public Facility Impact Fees. The amount to be funded by fees will depend upon overall funding available, the portion of the facility that is attributable to growth and the total cost for construction of the facility. The Fees are supplemented by revenue from the General Fund and other sources. The Financing Plan identifies approximate dates when the Fee is anticipated to fund needed projects and is on file with the Clerk of the Board.

### *Fire Facilities Impact Fee*

The purpose of the Placer County Fire Facilities Impact Fee is to provide funding for additional fire stations and apparatus (vehicles and equipment) that are required as a direct result of the increase in fire service demand resulting from new development. Placer County first approved a capital facilities mitigation fee in 1996 based on growth that was projected at that time.

The fee was last updated on February 20, 2018 with adoption of the Placer County Fire Department Fire Facilities Impact Fee Study. The Fire Fee Study demonstrates that a reasonable relationship exists between the fee and the purpose for which it is charged. New development anticipated through 2060 within the Fire Fee Area will generate a need for fire protection services and facilities. The increase in development will create the need for additional fire facilities and personnel to provide emergency services to the developing areas within the Fire Fee Area.

Fee revenue will be used to fund a fair-share portion of these fire facilities to serve new residential and nonresidential development in the Fire Fee Area. The Fire Study identifies a shortfall of \$7.4 million dollars for the capital improvement plan (CIP) facilities identified therein. Placer County anticipates funding this shortfall with various available sources but primarily with General Fund revenue. The capital

improvement plan includes fire stations and apparatus (vehicles and equipment) that will be constructed or purchased over the 40-year life of the CIP, but this is a broad estimate. Funding for the various facilities will occur throughout development and it is not known at this time when funding for each of the specific facilities will be needed since this will depend on where and when development occurs in the County. The Fire Facilities Impact Fee Study is on file with the Clerk of the Board.

*Parks and Recreational Facilities Impact Fee*

The Parks and Recreational Facilities Impact Fee was adopted by Ordinances 5298-B, 5299-B, 5300-B & 5301-B on May 11, 2004 (County Code Article 15.34). The purpose of the Fee is to mitigate the effect new residential development has on existing recreational facilities by acquiring land and constructing new facilities or rehabilitating existing parks and recreational facilities. These fees are imposed as part of the approval process for new and/or conversion to residential development. The Fee applies to all unincorporated areas of Placer County.

The reasonable relationship between the Fee and the purpose for which the Fee is charged is outlined in the Placer County Park and Recreation Facilities Impact Fee Study by Hausrath Economics Group in September 2003. The total amount of Parks and Recreational Facilities Impact fees held in excess of the prior five fiscal years is \$3,269,364.57.

Parks and Recreational Facilities Impact Fees are collected in 16 trust accounts representing geographic areas of the County to ensure a sufficient nexus between the payer of Fee collected and the projects to which fees are committed. Fees are used to contribute to the recreational capital improvement programs of Placer County and its partner agencies that provide recreation services to residents of unincorporated Placer County. Eligible partner agencies include Cities, Special Districts, and School Districts. The amount to be funded by Fees will depend upon overall funding available, the portion of the facility that is attributable to growth, and the total cost for construction of the facility. The Fees are supplemented by revenue from other sources including the General Fund and grants. The General Plan and Community Plans identify the facility service levels and specific goals for recreational development for which Parks and Recreational Facilities Impact Fees are committed. The Parks and Recreational Facilities Impact Fee Study is on file with Clerk of the Board.

*Traffic Impact Fee: Countywide Fee Program*

The Placer County Traffic Fee Program was adopted by Ordinance 4718-B on April 2, 1996 (County Code Section 15.28.030). The purpose of the Traffic Fee Program stems from the County General Plan policies to mitigate the impacts of new development through fair share payment for the construction of a range of improvements which include but are not limited to additional travel lanes, signalization of intersections, intersection roundabout construction, roadway realignment, traffic flow improvements, auxiliary turn lanes at intersections, Class II bike lanes, shoulder widening, and other safety measures. Countywide traffic fees apply to the unincorporated areas of Placer County based on transportation infrastructure project costs included in each of the 11 traffic fee district Capital Improvement Programs.

The reasonable relationship between the Traffic Fee Program fee(s) and the purpose for which the fees are charged is outlined in the nexus analysis document, which was prepared and presented to the Board of Supervisors on December 5, 1995—prior to adoption of the Traffic Fee Program. The total amount of Traffic

fees held in excess of the prior five fiscal years ranges by fee district from zero to \$8,999,470. The total amount across all fee districts is 18,664,917.

The Countywide CIP's, contained in Attachment A, identify all projects. Only a portion of the infrastructure project cost identified in the Capital Improvement Program(s) will be funded with Traffic Mitigation Fees. The amount to be funded by fees will depend on the total cost for design and construction of the improvement, street improvement requirements of adjacent landowners under the Street Improvement section of the Placer County Land Development Manual, and the portion of the infrastructure project that will be needed due to future development growth. Traffic fees may also be supplemented by revenue from other sources such as state and federal programs. As projects near construction, the project costs and funding sources are identified with more certainty. The construction date corresponds to the approximate date when the funding is expected to be complete for each project. All other CIP projects will be funded over the 20-year timeframe of the CIP. All project priorities and time frames are approximate. The commencement of any individual project is subject to a variety of factors, including funding, traffic levels, development patterns, economic conditions, etc.

Traffic Impact Fee: City-County Traffic Fee Program

The City of Roseville-Placer County joint Traffic Fee Program was originally approved by the Placer County Board of Supervisors on September 21, 2004. The purpose of the Traffic Fee Program stems from the County General Plan policies to mitigate the impacts of new development through fair share payment for the construction of improvements which include roadway/bridge widening for additional travel lanes and intersection improvements on Baseline Road and Walerga Road. City-County traffic fees apply to specific development expansion areas within the western limits of the City and Placer County and funds improvements to Baseline Road and the Walerga Road Bridge. In addition to other funding sources, the fees collected through this program, in accordance with the Mitigation Fee Act (Government Code Section 66000 et seq.), allow the City of Roseville and Placer County to fund the construction of transportation improvements needed as a result of new development.

The reasonable relationship between the Traffic Fee Program fees and their purpose is outlined in the 2013 City/County Traffic Impact Fee Program Update memorandum from Fehr and Peers, dated March 15, 2013, on file with the Clerk of the Board. On June 4, 2013, the Board of Supervisors approved the update memorandum and amended Fee Program Agreement. The total amount of Traffic fees held in excess of the prior five fiscal years ranges by fee district from zero to \$8,999,470. The total amount across all fee districts is 18,664,917.

Infrastructure projects identified in the City-County Capital Improvement Program will be funded with Traffic Impact Fees. The funding amounts identified depend on an engineer's estimate of the total cost for design and construction of the improvement. Further roadway widening is the obligation of adjacent landowners under the Street Improvement section of the Placer County Land Development Manual. Traffic fees may also be supplemented by revenue from other sources such as state and federal programs. As projects near construction, the project costs and funding sources are identified with more certainty.

The CIP Priority and Projection Report is included in Attachment B. The report identifies priority projects anticipated to be funded in the next five years. All other CIP projects will be funded over the 20-year

timeframe of the CIP. All project priorities and time frames are approximate. The commencement of any individual project is subject to a variety of factors, including funding, traffic levels, development patterns, economic conditions, etc.

Riolo Vineyard Specific Plan Area Fee Program

The RVSP Program was adopted by resolution in November 2017 as a requirement specified in Section 2.5.5.1 of the Development Agreement for the Riolo Vineyard Specific Plan, which required that the County establish and the developer would pay the Riolo Vineyard Specific Plan Fees as outlined in the Financing Plan. The RVSP Fee Program, developed in accordance with Government Code Section 66000 et seq., is comprised of three fee components:

1. Infrastructure County Facilities Plan Area
2. Supplemental County Facilities
3. Administrative

The reasonable relationship between the RVSP Fee Program fee(s) and the purpose for which the fees are charged is outlined in the nexus analysis document prepared and presented to the Board of Supervisors on October 24, 2018, prior to adoption of the RVSP Fee Program. The nexus analysis document is on file with the Clerk of the Board.

A detailed list of Infrastructure to be constructed as part of the Infrastructure Component of the RVSP Fee Program is included in the nexus study on file. The Supplemental Component will fund the development's proportional share of future Sheriff, Transit, and Regional Parks facilities, as well as fund RVSP Fee updates. In accordance with the RVSP Development Agreement Section 2.4.4, because the California Supreme Court held in *Pardee Construction v. City of Camarillo*, 37 Cal 3d 465 (1984) that failure of the parties to provide for the timing of development resulted in a later-adopted initiative restricting the timing of development to prevail over the parties' agreement, it is the intent of the developer and the County to cure that deficiency by acknowledging and providing that developer shall have the right (without obligation) to develop the Property in such order and at such rate and at such time as it deems appropriate within the exercise of its subjective business judgement, subject to the terms of the Development Agreement. The timing of improvements shall be required at specified triggers as detailed in Article 3 of the Development Agreement as well as specified in the conditions of approval of each phase of the development of the Riolo Vineyard Specific Plan area. The RVSP Fee Program was approved in 2018; thus, no funds have been held in excess of five years.

### ***Current Fee Schedules***

Current fee schedules for each of the development impact fees included in this report are shown in the following exhibits.

- Public Facilities Impact Fee: Attachment C
- Fire Facilities Impact Fee: Attachment D
- Parks and Recreational Facilities Impact Fee: Attachment E
- Countywide Traffic Fee Program: Attachment F, Exhibit C
- City-County Traffic Fee Program: Attachment F, Exhibit C
- Riolo Vineyard Specific Plan Area Fee Program: Attachment G



**Annual Reporting**

**Public Facilities Impact Fee**

**Countywide**

Statement of Revenues, Expenditures, and Changes in Fund Balance

*Last Five Fiscal Years*

Description	FY 2014/15	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19
<b>Revenues</b>					
Fees	\$ 4,677,989	\$ 5,396,200	\$ 5,882,695	\$ 7,468,557	\$ 4,957,408
Interest	\$ 210,910	\$ 303,752	\$ 380,630	\$ 563,594	\$ 673,135
Other Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ 4,888,899</b>	<b>\$ 5,699,953</b>	<b>\$ 6,263,325</b>	<b>\$ 8,032,151</b>	<b>\$ 5,630,543</b>
<b>Expenditures</b>					
Expenditures	\$ 1,000,000	\$ 225,387	\$ 5,244,017	\$ 3,344,016	\$ 5,244,017
<b>Total Expenditures</b>	<b>\$ 1,000,000</b>	<b>\$ 225,387</b>	<b>\$ 5,244,017</b>	<b>\$ 3,344,016</b>	<b>\$ 5,244,017</b>
<b>Revenues Over (Under)</b>					
<b>Expenditures</b>	\$ 3,888,899	\$ 5,474,566	\$ 1,019,308	\$ 4,688,135	\$ 386,526
<b>Fund Balance, Beginning of Year</b>	\$ 17,496,896	\$ 21,385,795	\$ 26,860,361	\$ 27,879,669	\$ 32,567,804
<b>Fund Balance, End of Year</b>	<b>\$ 21,385,795</b>	<b>\$ 26,860,361</b>	<b>\$ 27,879,669</b>	<b>\$ 32,567,804</b>	<b>\$ 32,954,330</b>

**Five-Year Revenue Using First In First Out Method**

Revenue Available:					
Current Fiscal Year	\$ 4,888,899	\$ 5,699,953	\$ 6,263,325	\$ 8,032,151	\$ 5,630,543
Prior Fiscal Year (2-yr Old Funds)	\$ 3,760,364	\$ 4,888,899	\$ 5,699,953	\$ 6,263,325	\$ 8,032,151
Prior Fiscal Year (3-yr Old Funds)	\$ 3,145,924	\$ 3,760,364	\$ 4,888,899	\$ 5,699,953	\$ 6,263,325
Prior Fiscal Year (4-yr Old Funds)	\$ 2,356,197	\$ 3,145,924	\$ 3,760,364	\$ 4,888,899	\$ 5,699,953
Prior Fiscal Year (5-yr Old Funds)	\$ 2,433,683	\$ 2,356,197	\$ 3,145,924	\$ 3,760,364	\$ 4,888,899
In Excess of Five Prior Fiscal Years	\$ 4,800,728	\$ 7,009,024	\$ 4,121,204	\$ 3,923,112	\$ 2,439,459
<b>Total Revenue Available</b>	<b>\$ 21,385,795</b>	<b>\$ 26,860,361</b>	<b>\$ 27,879,669</b>	<b>\$ 32,567,804</b>	<b>\$ 32,954,330</b>

Notes:



**Fire Facilities Impact Fee**  
**Countywide**

Statement of Revenues, Expenditures, and Changes in Fund Balance  
Last Five Fiscal Years

Description	FY 2014/15	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19
<b>Revenues</b>					
Fees	\$ 330,938.86	\$ 380,162.84	\$ 340,468.41	\$ 346,018.07	\$ 427,707.30
Interest	\$ 31,615.30	\$ 39,707.19	\$ 44,463.15	\$ 58,602.67	\$ 69,271.56
Other Revenues	\$ -	\$ -	\$ 212,765.12	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ 362,554.16</b>	<b>\$ 419,870.03</b>	<b>\$ 597,696.68</b>	<b>\$ 404,620.74</b>	<b>\$ 496,978.86</b>
<b>Expenditures</b>					
Expenditures	\$ 219,101.64	\$ 366,000.00	\$ 256,749.00	\$ 256,749.00	\$ 242,859.71
<b>Total Expenditures</b>	<b>\$ 219,101.64</b>	<b>\$ 366,000.00</b>	<b>\$ 256,749.00</b>	<b>\$ 256,749.00</b>	<b>\$ 242,859.71</b>
<b>Revenues Over (Under)</b>					
Expenditures	\$ 143,452.52	\$ 53,870.03	\$ 340,947.68	\$ 147,871.74	\$ 254,119.15
<b>Fund Balance, Beginning of Year</b>	<b>\$ 2,910,691.10</b>	<b>\$ 3,054,143.62</b>	<b>\$ 3,108,013.65</b>	<b>\$ 3,448,961.33</b>	<b>\$ 3,596,833.07</b>
<b>Fund Balance, End of Year</b>	<b>\$ 3,054,143.62</b>	<b>\$ 3,108,013.65</b>	<b>\$ 3,448,961.33</b>	<b>\$ 3,596,833.07</b>	<b>\$ 3,850,952.22</b>

**Five-Year Revenue Using First In First Out Method**

Revenue Available:					
Current Fiscal Year	\$ 362,554.16	\$ 419,870.03	\$ 597,696.68	\$ 404,620.74	\$ 496,978.86
Prior Fiscal Year (2-yr Old Funds)	\$ 280,200.02	\$ 362,554.16	\$ 419,870.03	\$ 597,696.68	\$ 404,620.74
Prior Fiscal Year (3-yr Old Funds)	\$ 235,220.72	\$ 280,200.02	\$ 362,554.16	\$ 419,870.03	\$ 597,696.68
Prior Fiscal Year (4-yr Old Funds)	\$ 288,713.52	\$ 235,220.72	\$ 280,200.02	\$ 362,554.16	\$ 419,870.03
Prior Fiscal Year (5-yr Old Funds)	\$ 264,606.48	\$ 288,713.52	\$ 235,220.72	\$ 280,200.02	\$ 362,554.16
In Excess of Five Prior Fiscal Years	\$ 1,622,848.72	\$ 1,521,455.20	\$ 1,553,419.72	\$ 1,531,891.44	\$ 1,569,231.75
<b>Total Revenue Available</b>	<b>\$ 3,054,143.62</b>	<b>\$ 3,108,013.65</b>	<b>\$ 3,448,961.33</b>	<b>\$ 3,596,833.07</b>	<b>\$ 3,850,952.22</b>

Notes:



**Parks and Recreational Facilities Impact Fee**

**Area 1: North Tahoe PUD**

Statement of Revenues, Expenditures, and Changes in Fund Balance  
Last Five Fiscal Years

Description	FY 2014/15	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19
<b>Revenues</b>					
Fees	\$ 483,253.50	\$ 392,710.00	\$ 331,414.00	\$ 214,058.15	\$ 380,245.49
Interest	\$ 37,066.10	\$ 47,492.20	\$ 50,384.33	\$ 69,202.94	\$ 7,731.40
Other Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ 520,319.60</b>	<b>\$ 440,202.20</b>	<b>\$ 381,798.33</b>	<b>\$ 283,261.09</b>	<b>\$ 387,976.89</b>
<b>Expenditures</b>					
Expenditures	\$ 25,242.00	\$ 4,750.00	\$ -	\$ -	\$ 249,793.35
<b>Total Expenditures</b>	<b>\$ 25,242.00</b>	<b>\$ 4,750.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 249,793.35</b>
<b>Revenues Over (Under)</b>					
Expenditures	\$ 495,077.60	\$ 435,452.20	\$ 381,798.33	\$ 283,261.09	\$ 138,183.54
<b>Fund Balance, Beginning of Year</b>	<b>\$ 2,944,708.36</b>	<b>\$ 3,439,785.96</b>	<b>\$ 3,875,238.16</b>	<b>\$ 4,257,036.49</b>	<b>\$ 4,540,297.58</b>
<b>Fund Balance, End of Year</b>	<b>\$ 3,439,785.96</b>	<b>\$ 3,875,238.16</b>	<b>\$ 4,257,036.49</b>	<b>\$ 4,540,297.58</b>	<b>\$ 4,678,481.12</b>

**Five-Year Revenue Using First In First Out Method**

Revenue Available:					
Current Fiscal Year	\$ 520,319.60	\$ 440,202.20	\$ 381,798.33	\$ 283,261.09	\$ 387,976.89
Prior Fiscal Year (2-yr Old Funds)	\$ 389,209.09	\$ 520,319.60	\$ 440,202.20	\$ 381,798.33	\$ 283,261.09
Prior Fiscal Year (3-yr Old Funds)	\$ 365,899.93	\$ 389,209.09	\$ 520,319.60	\$ 440,202.20	\$ 381,798.33
Prior Fiscal Year (4-yr Old Funds)	\$ 505,572.08	\$ 365,899.93	\$ 389,209.09	\$ 520,319.60	\$ 440,202.20
Prior Fiscal Year (5-yr Old Funds)	\$ 219,021.99	\$ 505,572.08	\$ 365,899.93	\$ 389,209.09	\$ 520,319.60
In Excess of Five Prior Fiscal Years	\$ 1,439,763.27	\$ 1,654,035.26	\$ 2,159,607.34	\$ 2,525,507.27	\$ 2,664,923.01
<b>Total Revenue Available</b>	<b>\$ 3,439,785.96</b>	<b>\$ 3,875,238.16</b>	<b>\$ 4,257,036.49</b>	<b>\$ 4,540,297.58</b>	<b>\$ 4,678,481.12</b>

Notes:



**Parks and Recreational Facilities Impact Fee**

**Area 2: Tahoe City PUD**

Statement of Revenues, Expenditures, and Changes in Fund Balance  
Last Five Fiscal Years

Description	FY 2014/15	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19
<b>Revenues</b>					
Fees	\$ 42,469.00	\$ 40,695.00	\$ 41,870.00	\$ 50,330.00	\$ 190,894.57
Interest	\$ 3,265.92	\$ 4,099.00	\$ 1,973.43	\$ 1,941.23	\$ 4,648.12
Other Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ 45,734.92</b>	<b>\$ 44,794.00</b>	<b>\$ 43,843.43</b>	<b>\$ 52,271.23</b>	<b>\$ 195,542.69</b>
<b>Expenditures</b>					
Expenditures	\$ 36,784.93	\$ -	\$ -	\$ -	\$ 45,509.57
<b>Total Expenditures</b>	<b>\$ 36,784.93</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 45,509.57</b>
<b>Revenues Over (Under)</b>					
<b>Expenditures</b>	\$ 8,949.99	\$ 44,794.00	\$ 43,843.43	\$ 52,271.23	\$ 150,033.12
<b>Fund Balance, Beginning of Year</b>	\$ -	\$ 8,949.99	\$ 53,743.99	\$ 97,587.42	\$ 149,858.65
<b>Fund Balance, End of Year</b>	<b>\$ 8,949.99</b>	<b>\$ 53,743.99</b>	<b>\$ 97,587.42</b>	<b>\$ 149,858.65</b>	<b>\$ 299,891.77</b>

**Five-Year Revenue Using First In First Out Method**

Revenue Available:					
Current Fiscal Year	\$ 45,734.92	\$ 44,794.00	\$ 43,843.43	\$ 52,271.23	\$ 195,542.69
Prior Fiscal Year (2-yr Old Funds)	\$ 48,872.75	\$ 45,734.92	\$ 44,794.00	\$ 43,843.43	\$ 52,271.23
Prior Fiscal Year (3-yr Old Funds)	\$ 98,826.56	\$ 48,872.75	\$ 45,734.92	\$ 44,794.00	\$ 43,843.43
Prior Fiscal Year (4-yr Old Funds)	\$ 24,725.09	\$ 98,826.56	\$ 48,872.75	\$ 45,734.92	\$ 44,794.00
Prior Fiscal Year (5-yr Old Funds)	\$ 34,243.67	\$ 24,725.09	\$ 98,826.56	\$ 48,872.75	\$ 45,734.92
In Excess of Five Prior Fiscal Years	\$ (243,453.00)	\$ (209,209.33)	\$ (184,484.24)	\$ (85,657.68)	\$ (82,294.50)
<b>Total Revenue Available</b>	<b>\$ 8,949.99</b>	<b>\$ 53,743.99</b>	<b>\$ 97,587.42</b>	<b>\$ 149,858.65</b>	<b>\$ 299,891.77</b>

Notes:



**Parks and Recreational Facilities Impact Fee**

**Area 3: Colfax**

Statement of Revenues, Expenditures, and Changes in Fund Balance  
Last Five Fiscal Years

Description	FY 2014/15	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19
<b>Revenues</b>					
Fees	\$ 27,361.00	\$ 16,295.00	\$ 33,710.00	\$ 26,570.00	\$ 32,165.00
Interest	\$ 389.45	\$ 748.70	\$ 1,033.18	\$ 1,894.28	\$ 2,695.34
Other Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ 27,750.45</b>	<b>\$ 17,043.70</b>	<b>\$ 34,743.18</b>	<b>\$ 28,464.28</b>	<b>\$ 34,860.34</b>
<b>Expenditures</b>					
Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Revenues Over (Under)</b>					
<b>Expenditures</b>	\$ 27,750.45	\$ 17,043.70	\$ 34,743.18	\$ 28,464.28	\$ 34,860.34
<b>Fund Balance, Beginning of Year</b>	\$ 24,090.24	\$ 51,840.69	\$ 68,884.39	\$ 103,627.57	\$ 132,091.85
<b>Fund Balance, End of Year</b>	<b>\$ 51,840.69</b>	<b>\$ 68,884.39</b>	<b>\$ 103,627.57</b>	<b>\$ 132,091.85</b>	<b>\$ 166,952.19</b>

**Five-Year Revenue Using First In First Out Method**

Revenue Available:					
Current Fiscal Year	\$ 27,750.45	\$ 17,043.70	\$ 34,743.18	\$ 28,464.28	\$ 34,860.34
Prior Fiscal Year (2-yr Old Funds)	\$ 12,969.97	\$ 27,750.45	\$ 17,043.70	\$ 34,743.18	\$ 28,464.28
Prior Fiscal Year (3-yr Old Funds)	\$ 6,505.89	\$ 12,969.97	\$ 27,750.45	\$ 17,043.70	\$ 34,743.18
Prior Fiscal Year (4-yr Old Funds)	\$ 4,614.38	\$ 6,505.89	\$ 12,969.97	\$ 27,750.45	\$ 17,043.70
Prior Fiscal Year (5-yr Old Funds)	\$ -	\$ 4,614.38	\$ 6,505.89	\$ 12,969.97	\$ 27,750.45
In Excess of Five Prior Fiscal Years	\$ -	\$ -	\$ 4,614.38	\$ 11,120.27	\$ 24,090.24
<b>Total Revenue Available</b>	<b>\$ 51,840.69</b>	<b>\$ 68,884.39</b>	<b>\$ 103,627.57</b>	<b>\$ 132,091.85</b>	<b>\$ 166,952.19</b>

Notes:



**Parks and Recreational Facilities Impact Fee  
Area 4: Foresthil/Todd Valley**

Statement of Revenues, Expenditures, and Changes in Fund Balance  
Last Five Fiscal Years

Description	FY 2014/15	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19
<b>Revenues</b>					
Fees	\$ 30,416.00	\$ 50,255.00	\$ 48,170.00	\$ 39,470.00	\$ 53,255.00
Interest	\$ 830.73	\$ 988.97	\$ 1,147.39	\$ 2,129.61	\$ 3,546.37
Other Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ 31,246.73</b>	<b>\$ 51,243.97</b>	<b>\$ 49,317.39</b>	<b>\$ 41,599.61</b>	<b>\$ 56,801.37</b>
<b>Expenditures</b>					
Expenditures	\$ 10,500.37	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 10,500.37</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Revenues Over (Under)</b>					
<b>Expenditures</b>	\$ 20,746.36	\$ 51,243.97	\$ 49,317.39	\$ 41,599.61	\$ 56,801.37
<b>Fund Balance, Beginning of Year</b>	\$ -	\$ 20,746.36	\$ 71,990.33	\$ 121,307.72	\$ 162,907.33
<b>Fund Balance, End of Year</b>	<b>\$ 20,746.36</b>	<b>\$ 71,990.33</b>	<b>\$ 121,307.72</b>	<b>\$ 162,907.33</b>	<b>\$ 219,708.70</b>

**Five-Year Revenue Using First In First Out Method**

Revenue Available:					
Current Fiscal Year	\$ 20,746.36	\$ 51,243.97	\$ 49,317.39	\$ 41,599.61	\$ 56,801.37
Prior Fiscal Year (2-yr Old Funds)	\$ -	\$ 20,746.36	\$ 51,243.97	\$ 49,317.39	\$ 41,599.61
Prior Fiscal Year (3-yr Old Funds)	\$ -	\$ -	\$ 20,746.36	\$ 51,243.97	\$ 49,317.39
Prior Fiscal Year (4-yr Old Funds)	\$ -	\$ -	\$ -	\$ 20,746.36	\$ 51,243.97
Prior Fiscal Year (5-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ 20,746.36
In Excess of Five Prior Fiscal Years	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenue Available</b>	<b>\$ 20,746.36</b>	<b>\$ 71,990.33</b>	<b>\$ 121,307.72</b>	<b>\$ 162,907.33</b>	<b>\$ 219,708.70</b>

Notes:



**Parks and Recreational Facilities Impact Fee**

**Area 5: Auburn/Meadow Vista**

Statement of Revenues, Expenditures, and Changes in Fund Balance  
Last Five Fiscal Years

Description	FY 2014/15	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19
<b>Revenues</b>					
Fees	\$ 291,681.00	\$ 105,682.00	\$ 151,470.00	\$ 142,365.00	\$ 163,007.00
Interest	\$ 3,640.64	\$ 6,335.52	\$ 5,602.99	\$ 9,939.67	\$ 11,862.67
Other Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ 295,321.64</b>	<b>\$ 112,017.52</b>	<b>\$ 157,072.99</b>	<b>\$ 152,304.67</b>	<b>\$ 174,869.67</b>
<b>Expenditures</b>					
Expenditures	\$ 140,240.50	\$ -	\$ 4,830.00	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 140,240.50</b>	<b>\$ -</b>	<b>\$ 4,830.00</b>	<b>\$ 137,000.00</b>	<b>\$ -</b>
<b>Revenues Over (Under)</b>					
<b>Expenditures</b>	\$ 155,081.14	\$ 112,017.52	\$ 152,242.99	\$ 15,304.67	\$ 174,869.67
<b>Fund Balance, Beginning of Year</b>	\$ -	\$ 155,081.14	\$ 267,098.66	\$ 419,341.65	\$ 571,646.32
<b>Fund Balance, End of Year</b>	<b>\$ 155,081.14</b>	<b>\$ 267,098.66</b>	<b>\$ 419,341.65</b>	<b>\$ 434,646.32</b>	<b>\$ 746,515.99</b>

**Five-Year Revenue Using First In First Out Method**

Revenue Available:					
Current Fiscal Year	\$ 155,809.38	\$ 112,017.52	\$ 157,072.99	\$ 152,304.67	\$ 174,869.67
Prior Fiscal Year (2-yr Old Funds)	\$ -	\$ 155,081.14	\$ 112,017.52	\$ 157,072.99	\$ 152,304.67
Prior Fiscal Year (3-yr Old Funds)	\$ -	\$ -	\$ 150,251.14	\$ 112,017.52	\$ 157,072.99
Prior Fiscal Year (4-yr Old Funds)	\$ -	\$ -	\$ -	\$ 13,251.14	\$ 112,017.52
Prior Fiscal Year (5-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ 150,251.14
In Excess of Five Prior Fiscal Years	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenue Available</b>	<b>\$ 155,809.38</b>	<b>\$ 267,098.66</b>	<b>\$ 419,341.65</b>	<b>\$ 434,646.32</b>	<b>\$ 746,515.99</b>

Notes:



**Parks and Recreational Facilities Impact Fee**

**Area 6: Lincoln**

Statement of Revenues, Expenditures, and Changes in Fund Balance  
Last Five Fiscal Years

Description	FY 2014/15	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19
<b>Revenues</b>					
Fees	\$ 36,092.00	\$ 39,055.00	\$ 25,912.00	\$ 40,445.00	\$ 49,605.02
Interest	\$ 1,146.86	\$ 1,917.71	\$ 2,282.84	\$ 3,489.55	\$ 3,658.29
Other Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ 37,238.86</b>	<b>\$ 40,972.71</b>	<b>\$ 28,194.84</b>	<b>\$ 43,934.55</b>	<b>\$ 53,263.31</b>
<b>Expenditures</b>					
Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Revenues Over (Under)</b>					
<b>Expenditures</b>	\$ 37,238.86	\$ 40,972.71	\$ 28,194.84	\$ 43,934.55	\$ 52,228.29
<b>Fund Balance, Beginning of Year</b>	\$ 21,435.95	\$ 58,674.81	\$ 99,647.52	\$ 127,842.36	\$ 171,776.91
<b>Fund Balance, End of Year</b>	<b>\$ 58,674.81</b>	<b>\$ 99,647.52</b>	<b>\$ 127,842.36</b>	<b>\$ 171,776.91</b>	<b>\$ 224,005.20</b>

**Five-Year Revenue Using First In First Out Method**

Revenue Available:					
Current Fiscal Year	\$ 37,238.86	\$ 40,972.71	\$ 28,194.84	\$ 43,934.55	\$ 53,263.31
Prior Fiscal Year (2-yr Old Funds)	\$ 21,435.95	\$ 37,238.86	\$ 40,972.71	\$ 28,194.84	\$ 43,934.55
Prior Fiscal Year (3-yr Old Funds)	\$ -	\$ 21,435.95	\$ 37,238.86	\$ 40,972.71	\$ 28,194.84
Prior Fiscal Year (4-yr Old Funds)	\$ -	\$ -	\$ 21,435.95	\$ 37,238.86	\$ 40,972.71
Prior Fiscal Year (5-yr Old Funds)	\$ -	\$ -	\$ -	\$ 21,435.95	\$ 37,238.86
In Excess of Five Prior Fiscal Years	\$ -	\$ -	\$ -	\$ -	\$ 20,400.93
<b>Total Revenue Available</b>	<b>\$ 58,674.81</b>	<b>\$ 99,647.52</b>	<b>\$ 127,842.36</b>	<b>\$ 171,776.91</b>	<b>\$ 224,005.20</b>

Notes:



**Parks and Recreational Facilities Impact Fee**

**Area 7: Loomis Basin**

Statement of Revenues, Expenditures, and Changes in Fund Balance  
*Last Five Fiscal Years*

Description	FY 2014/15	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19
<b>Revenues</b>					
Fees	\$ 84,860.00	\$ 96,271.67	\$ 100,850.00	\$ 62,930.00	\$ 74,575.00
Interest	\$ 2,488.29	\$ 4,038.02	\$ 2,880.13	\$ 3,391.84	\$ 5,144.98
Other Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ 87,348.29</b>	<b>\$ 100,309.69</b>	<b>\$ 103,730.13</b>	<b>\$ 66,321.84</b>	<b>\$ 79,719.98</b>
<b>Expenditures</b>					
Expenditures	\$ 87,348.29	\$ 29,204.03	\$ -	\$ -	\$ 20,000.00
<b>Total Expenditures</b>	<b>\$ 87,348.29</b>	<b>\$ 29,204.03</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 20,000.00</b>
<b>Revenues Over (Under)</b>					
<b>Expenditures</b>	\$ -	\$ 71,105.66	\$ 103,730.13	\$ 66,321.84	\$ 59,719.98
<b>Fund Balance, Beginning of Year</b>	\$ -	\$ -	\$ 71,105.66	\$ 174,835.79	\$ 241,157.63
<b>Fund Balance, End of Year</b>	<b>\$ -</b>	<b>\$ 71,105.66</b>	<b>\$ 174,835.79</b>	<b>\$ 241,157.63</b>	<b>\$ 300,877.61</b>

**Five-Year Revenue Using First In First Out Method**

Revenue Available:					
Current Fiscal Year	\$ -	\$ 71,105.66	\$ 103,730.13	\$ 66,321.84	\$ 79,719.98
Prior Fiscal Year (2-yr Old Funds)	\$ -	\$ -	\$ 71,105.66	\$ 103,730.13	\$ 66,321.84
Prior Fiscal Year (3-yr Old Funds)	\$ -	\$ -	\$ -	\$ 71,105.66	\$ 103,730.13
Prior Fiscal Year (4-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ 51,105.60
Prior Fiscal Year (5-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
In Excess of Five Prior Fiscal Years	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenue Available</b>	<b>\$ -</b>	<b>\$ 71,105.66</b>	<b>\$ 174,835.79</b>	<b>\$ 241,157.63</b>	<b>\$ 300,877.55</b>

Notes:



**Parks and Recreational Facilities Impact Fee**

**Area 8: Rocklin**

Statement of Revenues, Expenditures, and Changes in Fund Balance  
Last Five Fiscal Years

Description	FY 2014/15	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19
<b>Revenues</b>					
Fees	\$ 3,565.00	\$ 7,800.00	\$ -	\$ -	\$ 4,500.00
Interest	\$ 57.54	\$ 167.73	\$ 187.77	\$ 245.41	\$ 309.72
Other Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ 3,622.54</b>	<b>\$ 7,967.73</b>	<b>\$ 187.77</b>	<b>\$ 245.41</b>	<b>\$ 4,809.72</b>
<b>Expenditures</b>					
Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Revenues Over (Under)</b>					
<b>Expenditures</b>	\$ 3,622.54	\$ 7,967.73	\$ 187.77	\$ 245.41	\$ 4,809.72
<b>Fund Balance, Beginning of Year</b>	\$ 3,615.63	\$ 7,238.17	\$ 15,205.90	\$ 15,393.67	\$ 15,639.08
<b>Fund Balance, End of Year</b>	<b>\$ 7,238.17</b>	<b>\$ 15,205.90</b>	<b>\$ 15,393.67</b>	<b>\$ 15,639.08</b>	<b>\$ 20,448.80</b>

**Five-Year Revenue Using First In First Out Method**

Revenue Available:					
Current Fiscal Year	\$ 3,622.54	\$ 7,967.73	\$ 187.77	\$ 245.41	\$ 4,809.72
Prior Fiscal Year (2-yr Old Funds)	\$ 3,615.63	\$ 3,622.54	\$ 7,967.73	\$ 187.77	\$ 245.41
Prior Fiscal Year (3-yr Old Funds)	\$ -	\$ 3,615.63	\$ 3,622.54	\$ 7,967.73	\$ 187.77
Prior Fiscal Year (4-yr Old Funds)	\$ -	\$ -	\$ 3,615.63	\$ 3,622.54	\$ 7,967.73
Prior Fiscal Year (5-yr Old Funds)	\$ -	\$ -	\$ -	\$ 3,615.63	\$ 3,622.54
In Excess of Five Prior Fiscal Years	\$ -	\$ -	\$ -	\$ -	\$ 3,615.63
<b>Total Revenue Available</b>	<b>\$ 7,238.17</b>	<b>\$ 15,205.90</b>	<b>\$ 15,393.67</b>	<b>\$ 15,639.08</b>	<b>\$ 20,448.80</b>

Notes:



**Parks and Recreational Facilities Impact Fee**

**Area 9: Roseville**

Statement of Revenues, Expenditures, and Changes in Fund Balance  
Last Five Fiscal Years

Description	FY 2014/15	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19
<b>Revenues</b>					
Fees	\$ -	\$ 4,235.00	\$ 4,370.00	\$ 18,000.00	\$ 17,585.00
Interest	\$ 418.03	\$ 523.77	\$ 609.86	\$ 866.81	\$ 715.48
Other Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ 418.03</b>	<b>\$ 4,758.77</b>	<b>\$ 4,979.86</b>	<b>\$ 18,866.81</b>	<b>\$ 18,300.48</b>
<b>Expenditures</b>					
Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Revenues Over (Under)</b>					
<b>Expenditures</b>	\$ 418.03	\$ 4,758.77	\$ 4,979.86	\$ 18,866.81	\$ 18,300.48
<b>Fund Balance, Beginning of Year</b>	\$ 4,199.73	\$ 4,617.76	\$ 9,376.53	\$ 14,356.39	\$ 33,223.20
<b>Fund Balance, End of Year</b>	<b>\$ 4,617.76</b>	<b>\$ 9,376.53</b>	<b>\$ 14,356.39</b>	<b>\$ 33,223.20</b>	<b>\$ 51,523.68</b>

**Five-Year Revenue Using First In First Out Method**

Revenue Available:					
Current Fiscal Year	\$ 418.03	\$ 4,758.77	\$ 4,979.86	\$ 18,866.81	\$ 18,300.48
Prior Fiscal Year (2-yr Old Funds)	\$ 4,199.73	\$ 418.03	\$ 4,758.77	\$ 4,979.86	\$ 18,866.81
Prior Fiscal Year (3-yr Old Funds)	\$ -	\$ 4,199.73	\$ 418.03	\$ 4,758.77	\$ 4,979.86
Prior Fiscal Year (4-yr Old Funds)	\$ -	\$ -	\$ 4,199.73	\$ 418.03	\$ 4,758.77
Prior Fiscal Year (5-yr Old Funds)	\$ -	\$ -	\$ -	\$ 4,199.73	\$ 418.03
In Excess of Five Prior Fiscal Years	\$ -	\$ -	\$ -	\$ -	\$ 4,199.73
<b>Total Revenue Available</b>	<b>\$ 4,617.76</b>	<b>\$ 9,376.53</b>	<b>\$ 14,356.39</b>	<b>\$ 33,223.20</b>	<b>\$ 51,523.68</b>

Notes:



**Parks and Recreational Facilities Impact Fee**

**Area 10: Granite Bay**

Statement of Revenues, Expenditures, and Changes in Fund Balance  
Last Five Fiscal Years

Description	FY 2014/15	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19
<b>Revenues</b>					
Fees	\$ 242,107.00	\$ 227,875.00	\$ 136,196.00	\$ 110,720.00	\$ 94,835.00
Interest	\$ 3,406.69	\$ 7,168.13	\$ 9,444.88	\$ 14,036.65	\$ 19,376.71
Other Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ 245,513.69</b>	<b>\$ 235,043.13</b>	<b>\$ 145,640.88</b>	<b>\$ 124,756.65</b>	<b>\$ 114,211.71</b>
<b>Expenditures</b>					
Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ -</b>				
<b>Revenues Over (Under)</b>					
Expenditures	\$ 245,513.69	\$ 235,043.13	\$ 145,640.88	\$ 124,756.65	\$ 114,211.71
<b>Fund Balance, Beginning of Year</b>	<b>\$ 219,330.43</b>	<b>\$ 462,519.12</b>	<b>\$ 697,562.25</b>	<b>\$ 843,203.13</b>	<b>\$ 967,959.78</b>
<b>Fund Balance, End of Year</b>	<b>\$ 464,844.12</b>	<b>\$ 697,562.25</b>	<b>\$ 843,203.13</b>	<b>\$ 967,959.78</b>	<b>\$ 1,082,171.49</b>

**Five-Year Revenue Using First In First Out Method**

Revenue Available:					
Current Fiscal Year	\$ 245,513.69	\$ 235,043.13	\$ 145,640.88	\$ 124,756.65	\$ 114,211.71
Prior Fiscal Year (2-yr Old Funds)	\$ 189,072.14	\$ 245,513.69	\$ 235,043.13	\$ 145,640.88	\$ 124,756.65
Prior Fiscal Year (3-yr Old Funds)	\$ 30,258.29	\$ 189,072.14	\$ 245,513.69	\$ 235,043.13	\$ 145,640.88
Prior Fiscal Year (4-yr Old Funds)	\$ -	\$ 27,933.29	\$ 189,072.14	\$ 245,513.69	\$ 235,043.13
Prior Fiscal Year (5-yr Old Funds)	\$ -	\$ -	\$ 27,933.29	\$ 189,072.14	\$ 245,513.69
In Excess of Five Prior Fiscal Years	\$ -	\$ -	\$ -	\$ 27,933.29	\$ 217,005.43
<b>Total Revenue Available</b>	<b>\$ 464,844.12</b>	<b>\$ 697,562.25</b>	<b>\$ 843,203.13</b>	<b>\$ 967,959.78</b>	<b>\$ 1,082,171.49</b>

Notes:



**Parks and Recreational Facilities Impact Fee**

**Area 11: Sheridan**

Statement of Revenues, Expenditures, and Changes in Fund Balance  
Last Five Fiscal Years

Description	FY 2014/15	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19
<b>Revenues</b>					
Fees	\$ -	\$ 3,115.00	\$ 8,740.00	\$ 10,290.00	\$ 9,000.00
Interest	\$ 29.10	\$ 60.01	\$ 79.66	\$ 316.81	\$ 623.07
Other Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ 29.10</b>	<b>\$ 3,175.01</b>	<b>\$ 8,819.66</b>	<b>\$ 10,606.81</b>	<b>\$ 9,623.07</b>
<b>Expenditures</b>					
Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Revenues Over (Under)</b>					
<b>Expenditures</b>	<b>\$ 29.10</b>	<b>\$ 3,175.01</b>	<b>\$ 8,819.66</b>	<b>\$ 10,606.81</b>	<b>\$ 9,623.07</b>
<b>Fund Balance, Beginning of Year</b>	<b>\$ 2,797.25</b>	<b>\$ 2,826.34</b>	<b>\$ 6,001.35</b>	<b>\$ 14,821.01</b>	<b>\$ 25,427.82</b>
<b>Fund Balance, End of Year</b>	<b>\$ 2,826.35</b>	<b>\$ 6,001.35</b>	<b>\$ 14,821.01</b>	<b>\$ 25,427.82</b>	<b>\$ 35,050.89</b>

**Five-Year Revenue Using First In First Out Method**

Revenue Available:					
Current Fiscal Year	\$ 29.10	\$ 3,175.01	\$ 8,819.66	\$ 10,606.81	\$ 9,623.07
Prior Fiscal Year (2-yr Old Funds)	\$ 262.82	\$ 29.10	\$ 3,175.01	\$ 8,819.66	\$ 10,606.81
Prior Fiscal Year (3-yr Old Funds)	\$ 2,534.43	\$ 262.82	\$ 29.10	\$ 3,175.01	\$ 8,819.66
Prior Fiscal Year (4-yr Old Funds)	\$ -	\$ 2,534.43	\$ 262.82	\$ 29.10	\$ 3,175.01
Prior Fiscal Year (5-yr Old Funds)	\$ -	\$ -	\$ 2,534.43	\$ 262.82	\$ 29.10
In Excess of Five Prior Fiscal Years	\$ -	\$ -	\$ -	\$ 2,534.42	\$ 2,797.24
<b>Total Revenue Available</b>	<b>\$ 2,826.35</b>	<b>\$ 6,001.36</b>	<b>\$ 14,821.02</b>	<b>\$ 25,427.82</b>	<b>\$ 35,050.89</b>

Notes:



**Parks and Recreational Facilities Impact Fee**

**Area 12: Dutch Flat**

Statement of Revenues, Expenditures, and Changes in Fund Balance

Last Five Fiscal Years

Description	FY 2014/15	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19
<b>Revenues</b>					
Fees	\$ -	\$ 4,280.00	\$ 9,060.00	\$ 17,870.00	\$ 3,390.00
Interest	\$ 85.62	\$ 102.63	\$ 112.28	\$ 332.48	\$ 647.77
Other Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ 85.62</b>	<b>\$ 4,382.63</b>	<b>\$ 9,172.28</b>	<b>\$ 18,202.48</b>	<b>\$ 4,037.77</b>
<b>Expenditures</b>					
Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Revenues Over (Under)</b>					
<b>Expenditures</b>	\$ 85.62	\$ 4,382.63	\$ 9,172.28	\$ 18,202.48	\$ 4,037.77
<b>Fund Balance, Beginning of Year</b>	\$ 232.51	\$ 318.13	\$ 4,700.76	\$ 13,873.04	\$ 32,075.52
<b>Fund Balance, End of Year</b>	<b>\$ 318.13</b>	<b>\$ 4,700.76</b>	<b>\$ 13,873.04</b>	<b>\$ 32,075.52</b>	<b>\$ 36,113.29</b>

**Five-Year Revenue Using First In First Out Method**

Revenue Available:					
Current Fiscal Year	\$ 85.62	\$ 4,382.63	\$ 9,172.28	\$ 18,202.48	\$ 4,037.77
Prior Fiscal Year (2-yr Old Funds)	\$ 232.51	\$ 85.62	\$ 4,382.63	\$ 9,172.28	\$ 18,202.48
Prior Fiscal Year (3-yr Old Funds)	\$ -	\$ 232.51	\$ 85.62	\$ 4,382.63	\$ 9,172.28
Prior Fiscal Year (4-yr Old Funds)	\$ -	\$ -	\$ 232.51	\$ 85.62	\$ 4,382.63
Prior Fiscal Year (5-yr Old Funds)	\$ -	\$ -	\$ -	\$ 232.51	\$ 85.62
In Excess of Five Prior Fiscal Years	\$ -	\$ -	\$ -	\$ -	\$ 232.51
<b>Total Revenue Available</b>	<b>\$ 318.13</b>	<b>\$ 4,700.76</b>	<b>\$ 13,873.04</b>	<b>\$ 32,075.52</b>	<b>\$ 36,113.29</b>

Notes:



**Parks and Recreational Facilities Impact Fee**

**Area 13: Sabre City**

Statement of Revenues, Expenditures, and Changes in Fund Balance  
Last Five Fiscal Years

Description	FY 2014/15	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19
<b>Revenues</b>					
Fees	\$ 220,544.00	\$ 403,393.50	\$ 260,619.00	\$ 38,815.00	\$ 43,440.00
Interest	\$ 4,340.72	\$ 9,432.52	\$ 13,385.65	\$ 21,588.42	\$ 26,321.30
Other Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ 224,884.72</b>	<b>\$ 412,826.02</b>	<b>\$ 274,004.65</b>	<b>\$ 60,403.42</b>	<b>\$ 69,761.30</b>
<b>Expenditures</b>					
Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Revenues Over (Under)</b>					
<b>Expenditures</b>	\$ 224,884.72	\$ 412,826.02	\$ 274,004.65	\$ 60,403.42	\$ 69,761.30
<b>Fund Balance, Beginning of Year</b>	<b>\$ 355,949.24</b>	<b>\$ 580,833.96</b>	<b>\$ 993,659.98</b>	<b>\$ 1,267,664.63</b>	<b>\$ 1,328,068.05</b>
<b>Fund Balance, End of Year</b>	<b>\$ 580,833.96</b>	<b>\$ 993,659.98</b>	<b>\$ 1,267,664.63</b>	<b>\$ 1,328,068.05</b>	<b>\$ 1,397,829.35</b>

**Five-Year Revenue Using First In First Out Method**

Revenue Available:					
Current Fiscal Year	\$ 224,884.72	\$ 412,826.02	\$ 274,004.65	\$ 60,403.42	\$ 69,761.30
Prior Fiscal Year (2-yr Old Funds)	\$ 222,681.38	\$ 224,884.72	\$ 412,826.02	\$ 274,004.65	\$ 60,403.42
Prior Fiscal Year (3-yr Old Funds)	\$ 133,267.86	\$ 222,681.38	\$ 224,884.72	\$ 412,826.02	\$ 274,004.65
Prior Fiscal Year (4-yr Old Funds)	\$ -	\$ 133,267.86	\$ 222,681.38	\$ 224,884.72	\$ 412,826.02
Prior Fiscal Year (5-yr Old Funds)	\$ -	\$ -	\$ 133,267.86	\$ 222,681.38	\$ 224,884.72
In Excess of Five Prior Fiscal Years	\$ -	\$ -	\$ -	\$ 133,267.86	\$ 355,949.24
<b>Total Revenue Available</b>	<b>\$ 580,833.96</b>	<b>\$ 993,659.98</b>	<b>\$ 1,267,664.63</b>	<b>\$ 1,328,068.05</b>	<b>\$ 1,397,829.35</b>

Notes:



**Parks and Recreational Facilities Impact Fee**

**Area 14: Bear River**

Statement of Revenues, Expenditures, and Changes in Fund Balance  
Last Five Fiscal Years

Description	FY 2014/15	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19
<b>Revenues</b>					
Fees	\$ 17,342.00	\$ 20,020.00	\$ 44,421.67	\$ 27,210.00	\$ 45,220.00
Interest	\$ 312.47	\$ 610.14	\$ 809.09	\$ 1,631.93	\$ 2,693.26
Other Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ 17,654.47</b>	<b>\$ 20,630.14</b>	<b>\$ 45,230.76</b>	<b>\$ 28,841.93</b>	<b>\$ 47,913.26</b>
<b>Expenditures</b>					
Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 3,030.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Revenues Over (Under)</b>					
<b>Expenditures</b>	\$ 14,624.47	\$ 20,630.14	\$ 45,230.76	\$ 28,841.93	\$ 47,913.26
<b>Fund Balance, Beginning of Year</b>	\$ 12,711.30	\$ 27,335.77	\$ 47,965.91	\$ 93,196.67	\$ 122,038.60
<b>Fund Balance, End of Year</b>	<b>\$ 27,335.77</b>	<b>\$ 47,965.91</b>	<b>\$ 93,196.67</b>	<b>\$ 122,038.60</b>	<b>\$ 169,951.86</b>

**Five-Year Revenue Using First In First Out Method**

Revenue Available:					
Current Fiscal Year	\$ 17,654.47	\$ 20,630.14	\$ 45,230.76	\$ 28,841.93	\$ 47,913.26
Prior Fiscal Year (2-yr Old Funds)	\$ 9,681.30	\$ 17,654.47	\$ 20,630.14	\$ 45,230.76	\$ 28,841.93
Prior Fiscal Year (3-yr Old Funds)	\$ -	\$ 9,681.30	\$ 17,654.47	\$ 20,630.14	\$ 45,230.76
Prior Fiscal Year (4-yr Old Funds)	\$ -	\$ -	\$ 9,681.30	\$ 17,654.47	\$ 20,630.14
Prior Fiscal Year (5-yr Old Funds)	\$ -	\$ -	\$ -	\$ 9,681.30	\$ 17,654.47
In Excess of Five Prior Fiscal Years	\$ -	\$ -	\$ -	\$ -	\$ 9,681.30
<b>Total Revenue Available</b>	<b>\$ 27,335.77</b>	<b>\$ 47,965.91</b>	<b>\$ 93,196.67</b>	<b>\$ 122,038.60</b>	<b>\$ 169,951.86</b>

Notes:



**Parks and Recreational Facilities Impact Fee**

**Area 15: Ophir/Newcastle**

Statement of Revenues, Expenditures, and Changes in Fund Balance  
Last Five Fiscal Years

Description	FY 2014/15	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19
<b>Revenues</b>					
Fees	\$ 38,767.00	\$ 38,010.00	\$ 47,210.00	\$ 55,220.00	\$ 60,270.00
Interest	\$ 1,872.12	\$ 2,660.64	\$ 3,222.60	\$ 4,959.38	\$ 6,481.05
Other Revenues		\$ -	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ 40,639.12</b>	<b>\$ 40,670.64</b>	<b>\$ 50,432.60</b>	<b>\$ 60,179.38</b>	<b>\$ 66,751.05</b>
<b>Expenditures</b>					
Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ -</b>				
<b>Revenues Over (Under)</b>					
<b>Expenditures</b>	\$ 40,639.12	\$ 40,670.64	\$ 50,432.60	\$ 60,179.38	\$ 66,751.05
<b>Fund Balance, Beginning of Year</b>	<b>\$ 123,725.81</b>	<b>\$ 164,364.39</b>	<b>\$ 205,035.57</b>	<b>\$ 255,468.17</b>	<b>\$ 315,647.55</b>
<b>Fund Balance, End of Year</b>	<b>\$ 164,364.93</b>	<b>\$ 205,035.03</b>	<b>\$ 255,468.17</b>	<b>\$ 315,647.55</b>	<b>\$ 382,398.60</b>

**Five-Year Revenue Using First In First Out Method**

Revenue Available:					
Current Fiscal Year	\$ 40,639.12	\$ 40,670.64	\$ 50,432.60	\$ 60,179.38	\$ 66,751.05
Prior Fiscal Year (2-yr Old Funds)	\$ 39,955.68	\$ 40,639.12	\$ 40,670.64	\$ 50,432.60	\$ 60,179.38
Prior Fiscal Year (3-yr Old Funds)	\$ 15,563.42	\$ 39,955.68	\$ 40,639.12	\$ 40,670.64	\$ 50,432.60
Prior Fiscal Year (4-yr Old Funds)	\$ 16,585.20	\$ 15,563.42	\$ 39,955.68	\$ 40,639.12	\$ 40,670.64
Prior Fiscal Year (5-yr Old Funds)	\$ 23,969.49	\$ 16,585.20	\$ 15,563.42	\$ 39,955.68	\$ 40,639.12
In Excess of Five Prior Fiscal Years	\$ 27,652.02	\$ 51,620.97	\$ 68,206.71	\$ 83,770.13	\$ 123,725.81
<b>Total Revenue Available</b>	<b>\$ 164,364.93</b>	<b>\$ 205,035.03</b>	<b>\$ 255,468.17</b>	<b>\$ 315,647.55</b>	<b>\$ 382,398.60</b>

Notes:



**Parks and Recreational Facilities Impact Fee**

**Area 16: Serene Lakes**

Statement of Revenues, Expenditures, and Changes in Fund Balance  
Last Five Fiscal Years

Description	FY 2014/15	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19
<b>Revenues</b>					
Fees	\$ 11,962.00	\$ 18,345.00	\$ 19,141.00	\$ 18,400.00	\$ 32,560.00
Interest	\$ 811.09	\$ 1,142.46	\$ 1,507.99	\$ 2,136.30	\$ 3,098.27
Other Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ 12,773.09</b>	<b>\$ 19,487.46</b>	<b>\$ 20,648.99</b>	<b>\$ 20,536.30</b>	<b>\$ 35,658.27</b>
<b>Expenditures</b>					
Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 103.65</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Revenues Over (Under)</b>					
<b>Expenditures</b>	\$ 12,773.09	\$ 19,383.81	\$ 20,648.99	\$ 20,536.30	\$ 35,658.27
<b>Fund Balance, Beginning of Year</b>	\$ 72,194.34	\$ 84,967.43	\$ 104,351.24	\$ 125,000.23	\$ 145,536.53
<b>Fund Balance, End of Year</b>	<b>\$ 84,967.43</b>	<b>\$ 104,351.24</b>	<b>\$ 125,000.23</b>	<b>\$ 145,536.53</b>	<b>\$ 181,194.80</b>

**Five-Year Revenue Using First In First Out Method**

Revenue Available:					
Current Fiscal Year	\$ 12,773.09	\$ 19,487.46	\$ 20,648.99	\$ 20,536.30	\$ 35,658.27
Prior Fiscal Year (2-yr Old Funds)	\$ 28,278.99	\$ 12,773.09	\$ 19,487.46	\$ 20,648.99	\$ 20,536.30
Prior Fiscal Year (3-yr Old Funds)	\$ 63,844.72	\$ 28,278.99	\$ 12,773.09	\$ 19,487.46	\$ 20,648.99
Prior Fiscal Year (4-yr Old Funds)	\$ 4,358.32	\$ 43,811.70	\$ 28,278.99	\$ 12,773.09	\$ 19,487.46
Prior Fiscal Year (5-yr Old Funds)	\$ -	\$ -	\$ 43,811.70	\$ 28,278.99	\$ 12,773.09
In Excess of Five Prior Fiscal Years	\$ -	\$ -	\$ -	\$ 43,811.70	\$ 72,090.69
<b>Total Revenue Available</b>	<b>\$ 109,255.12</b>	<b>\$ 104,351.24</b>	<b>\$ 125,000.23</b>	<b>\$ 145,536.53</b>	<b>\$ 181,194.80</b>

Notes:



**Fee District: Auburn/Bowman**  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
Last Five Fiscal Years

Description	FY 2014/15	FY 2015/16 <sup>3</sup>	FY 2016/17	FY 2017/18	FY 2018/19
<b>Revenues</b>					
Fees	\$ 542,803.00	\$ 397,005.00	\$ 372,889.00	\$ 128,625.00	\$ 227,539.00
Interest	\$ 4,390.00	\$ 6,397.00	\$ 11,806.00	\$ 17,831.00	\$ 22,446.00
Other Revenues <sup>1</sup>	\$ -	\$ (500,000.00)	\$ -	\$ -	\$ (3,102.00)
<b>Total Revenues</b>	<b>\$ 547,193.00</b>	<b>\$ (96,598.00)</b>	<b>\$ 384,695.00</b>	<b>\$ 146,456.00</b>	<b>\$ 246,883.00</b>
<b>Expenditures</b>					
Expenditures	\$ 81,416.00	\$ 9,767.00	\$ 9,522.00	\$ 201,125.00	\$ 52,659.00
<b>Total Expenditures</b>	<b>\$ 81,416.00</b>	<b>\$ 9,767.00</b>	<b>\$ 9,522.00</b>	<b>\$ 201,125.00</b>	<b>\$ 52,659.00</b>
<b>Revenues Over (Under)</b>					
<b>Expenditures</b>	\$ 465,777.00	\$ (106,365.00)	\$ 375,173.00	\$ (54,669.00)	\$ 194,224.00
<b>Fund Balance, Beginning of Year</b>	\$ 336,921.00	\$ 802,698.00	\$ 696,333.00	\$ 1,071,506.00	\$ 1,016,837.00
<b>Fund Balance, End of Year</b>	<b>\$ 802,698.00</b>	<b>\$ 696,333.00</b>	<b>\$ 1,071,506.00</b>	<b>\$ 1,016,837.00</b>	<b>\$ 1,211,061.00</b>

**Five-Year Revenue Using First In First Out Method<sup>4</sup>**

Revenue Available:					
Current Fiscal Year	\$ 547,193.00	\$ 403,402.00	\$ 384,695.00	\$ 146,456.00	\$ 246,883.00
Prior Fiscal Year (2-yr Old Funds)	\$ 135,528.00	\$ 547,193.00	\$ 403,402.00	\$ 384,695.00	\$ 146,456.00
Prior Fiscal Year (3-yr Old Funds)	\$ 52,697.00	\$ 135,528.00	\$ 547,193.00	\$ 403,402.00	\$ 384,695.00
Prior Fiscal Year (4-yr Old Funds)	\$ 67,280.00	\$ 52,697.00	\$ 135,528.00	\$ 547,193.00	\$ 403,402.00
Prior Fiscal Year (5-yr Old Funds)	\$ -	\$ 57,513.00	\$ 52,697.00	\$ 35,091.00	\$ 529,625.00
In Excess of Five Prior Fiscal Years	\$ -	\$ -	\$ 47,991.00	\$ -	\$ -
<b>Total Revenue Available</b>	<b>\$ 802,698.00</b>	<b>\$ 1,196,333.00</b>	<b>\$ 1,571,506.00</b>	<b>\$ 1,516,837.00</b>	<b>\$ 1,711,061.00</b>

Notes:

- (1) The 'Other Revenues' reflect approved loans and fee refunds.
- (2) Bell Road Widening Loan 1 (from Tahoe Fee District): \$600,000 total, fully repaid as of FY13/14.
- (3) Bell Road Widening Loan 2 (from Placer East Fee District): total \$500,000 | fully repaid in FY15/16.
- (4) Five Year Revenue Test calculated on funds collected in account, regardless of whether funds have been temporarily loaned to another fee district.



**Countywide Traffic Impact Fee**

**Fee District: Dry Creek**

Statement of Revenues, Expenditures, and Changes in Fund Balance  
Last Five Fiscal Years

Description	FY 2014/15	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19
<b>Revenues</b>					
Fees	\$ 256,178.00	\$ 288,856.00	\$ 213,083.00	\$ 115,517.00	\$ 305,829.00
Interest	\$ 30,136.00	\$ 45,244.00	\$ 53,382.00	\$ 68,142.00	\$ 83,962.00
Other Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ 286,314.00</b>	<b>\$ 334,100.00</b>	<b>\$ 266,465.00</b>	<b>\$ 183,659.00</b>	<b>\$ 389,791.00</b>
<b>Expenditures</b>					
Expenditures	\$ 67,504.00	\$ 37,694.00	\$ 15,863.00	\$ 8,740.00	\$ 50,569.00
<b>Total Expenditures</b>	<b>\$ 67,504.00</b>	<b>\$ 37,694.00</b>	<b>\$ 15,863.00</b>	<b>\$ 8,740.00</b>	<b>\$ 50,569.00</b>
<b>Revenues Over (Under)</b>					
<b>Expenditures</b>	\$ 218,810.00	\$ 296,406.00	\$ 250,602.00	\$ 174,919.00	\$ 339,222.00
<b>Fund Balance, Beginning of Year</b>	<b>\$ 3,334,841.00</b>	<b>\$ 3,553,651.00</b>	<b>\$ 3,850,057.00</b>	<b>\$ 4,100,658.00</b>	<b>\$ 4,275,577.00</b>
<b>Fund Balance, End of Year</b>	<b>\$ 3,553,651.00</b>	<b>\$ 3,850,057.00</b>	<b>\$ 4,100,659.00</b>	<b>\$ 4,275,577.00</b>	<b>\$ 4,614,799.00</b>

**Five-Year Revenue Using First In First Out Method**

Revenue Available:					
Current Fiscal Year	\$ 286,314.00	\$ 334,100.00	\$ 266,465.00	\$ 183,659.00	\$ 389,791.00
Prior Fiscal Year (2-yr Old Funds)	\$ 95,187.00	\$ 286,314.00	\$ 334,100.00	\$ 266,465.00	\$ 183,659.00
Prior Fiscal Year (3-yr Old Funds)	\$ 134,712.00	\$ 95,187.00	\$ 286,314.00	\$ 334,100.00	\$ 266,465.00
Prior Fiscal Year (4-yr Old Funds)	\$ 55,680.00	\$ 134,712.00	\$ 95,187.00	\$ 286,314.00	\$ 334,100.00
Prior Fiscal Year (5-yr Old Funds)	\$ 82,876.00	\$ 55,680.00	\$ 134,712.00	\$ 95,187.00	\$ 286,314.00
In Excess of Five Prior Fiscal Years	\$ 2,898,882.00	\$ 2,944,064.00	\$ 2,983,881.00	\$ 3,109,852.00	\$ 3,154,470.00
<b>Total Revenue Available</b>	<b>\$ 3,553,651.00</b>	<b>\$ 3,850,057.00</b>	<b>\$ 4,100,659.00</b>	<b>\$ 4,275,577.00</b>	<b>\$ 4,614,799.00</b>

Notes:



**Countywide Traffic Impact Fee**  
**Fee District: Foresthill**

Statement of Revenues, Expenditures, and Changes in Fund Balance  
Last Five Fiscal Years

Description	FY 2014/15	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19
<b>Revenues</b>					
Fees	\$ 77,541.00	\$ 59,137.00	\$ 68,182.00	\$ 56,184.00	\$ 59,852.00
Interest	\$ 1,355.00	\$ 2,815.00	\$ 4,000.00	\$ 5,824.00	\$ 8,541.00
Other Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ 78,896.00</b>	<b>\$ 61,952.00</b>	<b>\$ 72,182.00</b>	<b>\$ 62,008.00</b>	<b>\$ 68,393.00</b>
<b>Expenditures</b>					
Expenditures	\$ 6,600.00	\$ 2,069.00	\$ 777.00	\$ 538.00	\$ 443.00
<b>Total Expenditures</b>	<b>\$ 6,600.00</b>	<b>\$ 2,069.00</b>	<b>\$ 777.00</b>	<b>\$ 538.00</b>	<b>\$ 443.00</b>
<b>Revenues Over (Under)</b>					
<b>Expenditures</b>	\$ 72,296.00	\$ 59,883.00	\$ 71,405.00	\$ 61,470.00	\$ 67,950.00
<b>Fund Balance, Beginning of Year</b>	\$ 131,014.00	\$ 203,310.00	\$ 263,194.00	\$ 334,599.00	\$ 396,068.00
<b>Fund Balance, End of Year</b>	<b>\$ 203,310.00</b>	<b>\$ 263,193.00</b>	<b>\$ 334,599.00</b>	<b>\$ 396,069.00</b>	<b>\$ 464,018.00</b>

**Five-Year Revenue Using First In First Out Method**

Revenue Available:					
Current Fiscal Year	\$ 78,896.00	\$ 61,952.00	\$ 72,182.00	\$ 62,008.00	\$ 68,393.00
Prior Fiscal Year (2-yr Old Funds)	\$ 34,829.00	\$ 78,896.00	\$ 61,952.00	\$ 72,182.00	\$ 62,008.00
Prior Fiscal Year (3-yr Old Funds)	\$ 18,716.00	\$ 34,829.00	\$ 78,896.00	\$ 61,952.00	\$ 72,182.00
Prior Fiscal Year (4-yr Old Funds)	\$ 21,019.00	\$ 18,716.00	\$ 34,829.00	\$ 78,896.00	\$ 61,952.00
Prior Fiscal Year (5-yr Old Funds)	\$ 20,145.00	\$ 21,019.00	\$ 18,716.00	\$ 34,829.00	\$ 78,896.00
In Excess of Five Prior Fiscal Years	\$ 29,705.00	\$ 47,781.00	\$ 68,024.00	\$ 86,202.00	\$ 120,587.00
<b>Total Revenue Available</b>	<b>\$ 203,310.00</b>	<b>\$ 263,193.00</b>	<b>\$ 334,599.00</b>	<b>\$ 396,069.00</b>	<b>\$ 464,018.00</b>

Notes:



**Countywide Traffic Impact Fee**

**Fee District: Granite Bay**

Statement of Revenues, Expenditures, and Changes in Fund Balance  
Last Five Fiscal Years

Description	FY 2014/15 <sup>2</sup>	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19
<b>Revenues</b>					
Fees	\$ 214,578.00	\$ 357,138.00	\$ 558,221.00	\$ 352,437.00	\$ 210,627.00
Interest	\$ 15,205.00	\$ 22,164.00	\$ 22,146.00	\$ 28,636.00	\$ 36,320.00
Other Revenues <sup>1</sup>	\$ 4,650,000.00	\$ -	\$ -	\$ -	\$ (10,856.00)
<b>Total Revenues</b>	<b>\$ 4,879,783.00</b>	<b>\$ 379,302.00</b>	<b>\$ 580,367.00</b>	<b>\$ 381,073.00</b>	<b>\$ 236,091.00</b>
<b>Expenditures</b>					
Expenditures	\$ 3,049,805.00	\$ 1,775,429.00	\$ 431,588.00	\$ 169,775.00	\$ 259,373.00
<b>Total Expenditures</b>	<b>\$ 3,049,805.00</b>	<b>\$ 1,775,429.00</b>	<b>\$ 431,588.00</b>	<b>\$ 169,775.00</b>	<b>\$ 259,373.00</b>
<b>Revenues Over (Under)</b>					
<b>Expenditures</b>	\$ 1,829,978.00	\$ (1,396,127.00)	\$ 148,779.00	\$ 211,298.00	\$ (23,282.00)
<b>Fund Balance, Beginning of Year</b>	<b>\$ 952,971.00</b>	<b>\$ 2,782,949.00</b>	<b>\$ 1,386,822.00</b>	<b>\$ 1,535,601.00</b>	<b>\$ 1,746,899.00</b>
<b>Fund Balance, End of Year</b>	<b>\$ 2,782,949.00</b>	<b>\$ 1,386,822.00</b>	<b>\$ 1,535,601.00</b>	<b>\$ 1,746,899.00</b>	<b>\$ 1,723,617.00</b>

**Five-Year Revenue Using First In First Out Method<sup>3</sup>**

<b>Revenue Available:</b>					
Current Fiscal Year	\$ 229,783.00	\$ 379,302.00	\$ 580,367.00	\$ 381,073.00	\$ 236,091.00
Prior Fiscal Year (2-yr Old Funds)	\$ 310,710.00	\$ 229,783.00	\$ 379,302.00	\$ 580,367.00	\$ 381,073.00
Prior Fiscal Year (3-yr Old Funds)	\$ 218,654.00	\$ 310,710.00	\$ 229,783.00	\$ 379,302.00	\$ 580,367.00
Prior Fiscal Year (4-yr Old Funds)	\$ 230,098.00	\$ 218,654.00	\$ 310,710.00	\$ 229,783.00	\$ 379,302.00
Prior Fiscal Year (5-yr Old Funds)	\$ 159,817.00	\$ 230,098.00	\$ 35,439.00	\$ 176,374.00	\$ 146,784.00
In Excess of Five Prior Fiscal Years	\$ 1,633,887.00	\$ 18,275.00	\$ -	\$ -	\$ -
<b>Total Revenue Available</b>	<b>\$ 2,782,949.00</b>	<b>\$ 1,386,822.00</b>	<b>\$ 1,535,601.00</b>	<b>\$ 1,746,899.00</b>	<b>\$ 1,723,617.00</b>

Notes:

- (1) The 'Other Revenues' reflect approved loans and fee refunds.
- (2) Auburn Folsom Rd Widening Loan (loaned from Sunset Fee District, repayment from SPRTA): total loan amount: \$7,441,044 | outstanding balance: \$4,441,044. SPRTA has reimbursed Sunset Fee District \$1m per year since FY 16/17.
- (3) Five Year Revenue Test calculated on funds collected in account, regardless of whether funds have been temporarily loaned to another fee district.



**Countywide Traffic Impact Fee**

**Fee District: Meadow Vista**

Statement of Revenues, Expenditures, and Changes in Fund Balance

*Last Five Fiscal Years*

Description	FY 2014/15	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19
<b>Revenues</b>					
Fees	\$ 28,635.00	\$ 34,993.00	\$ 38,782.00	\$ 30,868.00	\$ 38,071.00
Interest	\$ 10,176.00	\$ 14,174.00	\$ 15,466.00	\$ 19,128.00	\$ 23,614.00
Other Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ 38,811.00</b>	<b>\$ 49,167.00</b>	<b>\$ 54,248.00</b>	<b>\$ 49,996.00</b>	<b>\$ 61,685.00</b>
<b>Expenditures</b>					
Expenditures	\$ 3,942.00	\$ 78,098.00	\$ 39,420.00	\$ 4,685.00	\$ 301.00
<b>Total Expenditures</b>	<b>\$ 3,942.00</b>	<b>\$ 78,098.00</b>	<b>\$ 39,420.00</b>	<b>\$ 4,685.00</b>	<b>\$ 301.00</b>
<b>Revenues Over (Under)</b>					
Expenditures	\$ 34,869.00	\$ (28,931.00)	\$ 14,828.00	\$ 45,311.00	\$ 61,384.00
<b>Fund Balance, Beginning of Year</b>	<b>\$ 1,134,728.00</b>	<b>\$ 1,169,598.00</b>	<b>\$ 1,140,666.00</b>	<b>\$ 1,155,495.00</b>	<b>\$ 1,200,805.00</b>
<b>Fund Balance, End of Year</b>	<b>\$ 1,169,597.00</b>	<b>\$ 1,140,667.00</b>	<b>\$ 1,155,494.00</b>	<b>\$ 1,200,806.00</b>	<b>\$ 1,262,189.00</b>

**Five-Year Revenue Using First In First Out Method**

Revenue Available:					
Current Fiscal Year	\$ 38,811.00	\$ 49,167.00	\$ 54,248.00	\$ 49,996.00	\$ 61,685.00
Prior Fiscal Year (2-yr Old Funds)	\$ 17,973.00	\$ 38,811.00	\$ 49,167.00	\$ 54,248.00	\$ 49,996.00
Prior Fiscal Year (3-yr Old Funds)	\$ 29,588.00	\$ 17,973.00	\$ 38,811.00	\$ 49,167.00	\$ 54,248.00
Prior Fiscal Year (4-yr Old Funds)	\$ 16,867.00	\$ 29,588.00	\$ 17,973.00	\$ 38,811.00	\$ 49,167.00
Prior Fiscal Year (5-yr Old Funds)	\$ 23,226.00	\$ 16,867.00	\$ 29,588.00	\$ 17,973.00	\$ 38,811.00
In Excess of Five Prior Fiscal Years	\$ 1,043,132.00	\$ 988,261.00	\$ 965,707.00	\$ 990,611.00	\$ 1,008,282.00
<b>Total Revenue Available</b>	<b>\$ 1,169,597.00</b>	<b>\$ 1,140,667.00</b>	<b>\$ 1,155,494.00</b>	<b>\$ 1,200,806.00</b>	<b>\$ 1,262,189.00</b>

Notes:



**Countywide Traffic Impact Fee**  
**Fee District: Newcastle/Horseshoe Bar/Penryn**  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
*Last Five Fiscal Years*

Description	FY 2014/15	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19
<b>Revenues</b>					
Fees	\$ 179,215.00	\$ 189,750.00	\$ 179,773.00	\$ 163,963.00	\$ 176,121.00
Interest	\$ 19,265.00	\$ 26,666.00	\$ 31,195.00	\$ 40,463.00	\$ 49,965.00
Other Revenues <sup>1</sup>	\$ -	\$ -	\$ -	\$ -	\$ (5,235.00)
<b>Total Revenues</b>	<b>\$ 198,480.00</b>	<b>\$ 216,416.00</b>	<b>\$ 210,968.00</b>	<b>\$ 204,426.00</b>	<b>\$ 220,851.00</b>
<b>Expenditures</b>					
Expenditures	\$ 144,582.00	\$ 90,835.00	\$ 7,827.00	\$ 151,611.00	\$ 139,514.00
<b>Total Expenditures</b>	<b>\$ 144,582.00</b>	<b>\$ 90,835.00</b>	<b>\$ 7,827.00</b>	<b>\$ 151,611.00</b>	<b>\$ 139,514.00</b>
<b>Revenues Over (Under)</b>					
<b>Expenditures</b>	\$ 53,898.00	\$ 125,581.00	\$ 203,141.00	\$ 52,815.00	\$ 81,337.00
<b>Fund Balance, Beginning of Year</b>	\$ 2,044,096.00	\$ 2,097,995.00	\$ 2,223,577.00	\$ 2,426,718.00	\$ 2,479,534.00
<b>Fund Balance, End of Year</b>	<b>\$ 2,097,994.00</b>	<b>\$ 2,223,576.00</b>	<b>\$ 2,426,718.00</b>	<b>\$ 2,479,533.00</b>	<b>\$ 2,560,871.00</b>

**Five-Year Revenue Using First In First Out Method**

Revenue Available:					
Current Fiscal Year	\$ 198,480.00	\$ 216,416.00	\$ 210,968.00	\$ 204,426.00	\$ 220,851.00
Prior Fiscal Year (2-yr Old Funds)	\$ 228,161.00	\$ 198,480.00	\$ 216,416.00	\$ 210,968.00	\$ 204,426.00
Prior Fiscal Year (3-yr Old Funds)	\$ 166,410.00	\$ 228,161.00	\$ 198,480.00	\$ 216,416.00	\$ 210,968.00
Prior Fiscal Year (4-yr Old Funds)	\$ 115,284.00	\$ 166,410.00	\$ 228,161.00	\$ 198,480.00	\$ 216,416.00
Prior Fiscal Year (5-yr Old Funds)	\$ 148,935.00	\$ 115,284.00	\$ 166,410.00	\$ 228,161.00	\$ 198,480.00
In Excess of Five Prior Fiscal Years	\$ 1,240,724.00	\$ 1,298,825.00	\$ 1,406,283.00	\$ 1,421,082.00	\$ 1,509,730.00
<b>Total Revenue Available</b>	<b>\$ 2,097,994.00</b>	<b>\$ 2,223,576.00</b>	<b>\$ 2,426,718.00</b>	<b>\$ 2,479,533.00</b>	<b>\$ 2,560,871.00</b>

Notes:

(1) The 'Other Revenues' reflect loan repayment(s) and/or refund(s).



**Countywide Traffic Impact Fee**

**Fee District: Placer Central**

Statement of Revenues, Expenditures, and Changes in Fund Balance  
Last Five Fiscal Years

Description	FY 2014/15	FY 2015/16	FY 2016/17 <sup>2</sup>	FY 2017/18 <sup>2</sup>	FY 2018/19 <sup>2</sup>
<b>Revenues</b>					
Fees	\$ 104,474.00	\$ 35,403.00	\$ 27,977.00	\$ 32,874.00	\$ 61,536.00
Interest	\$ 9,329.00	\$ 14,943.00	\$ 16,422.00	\$ 22,175.00	\$ 28,851.00
Other Revenues <sup>1</sup>	\$ -		\$ 96,509.00	\$ 61,910.00	\$ 34,518.00
<b>Total Revenues</b>	<b>\$ 113,803.00</b>	<b>\$ 50,346.00</b>	<b>\$ 140,908.00</b>	<b>\$ 116,959.00</b>	<b>\$ 124,905.00</b>
<b>Expenditures</b>					
Expenditures	\$ 4,405.00	\$ 1,113.00	\$ 953.00	\$ 1,059.00	\$ 477.00
<b>Total Expenditures</b>	<b>\$ 4,405.00</b>	<b>\$ 1,113.00</b>	<b>\$ 953.00</b>	<b>\$ 1,059.00</b>	<b>\$ 477.00</b>
<b>Revenues Over (Under)</b>					
<b>Expenditures</b>	\$ 109,398.00	\$ 49,233.00	\$ 139,955.00	\$ 115,900.00	\$ 124,428.00
<b>Fund Balance, Beginning of Year</b>	<b>\$ 1,036,475.00</b>	<b>\$ 1,145,873.00</b>	<b>\$ 1,195,106.00</b>	<b>\$ 1,335,061.00</b>	<b>\$ 1,450,961.00</b>
<b>Fund Balance, End of Year</b>	<b>\$ 1,145,873.00</b>	<b>\$ 1,195,106.00</b>	<b>\$ 1,335,061.00</b>	<b>\$ 1,450,961.00</b>	<b>\$ 1,575,389.00</b>

**Five-Year Revenue Using First In First Out Method<sup>3</sup>**

Revenue Available:					
Current Fiscal Year	\$ 113,803.00	\$ 50,346.00	\$ 44,399.00	\$ 55,049.00	\$ 90,387.00
Prior Fiscal Year (2-yr Old Funds)	\$ 53,123.00	\$ 113,803.00	\$ 50,346.00	\$ 44,399.00	\$ 55,049.00
Prior Fiscal Year (3-yr Old Funds)	\$ 47,697.00	\$ 53,123.00	\$ 113,803.00	\$ 50,346.00	\$ 44,399.00
Prior Fiscal Year (4-yr Old Funds)	\$ 35,665.00	\$ 47,697.00	\$ 53,123.00	\$ 113,803.00	\$ 50,346.00
Prior Fiscal Year (5-yr Old Funds)	\$ 40,542.00	\$ 35,665.00	\$ 47,697.00	\$ 53,123.00	\$ 113,803.00
In Excess of Five Prior Fiscal Years	\$ 855,043.00	\$ 894,472.00	\$ 1,025,693.00	\$ 1,134,241.00	\$ 1,221,405.00
<b>Total Revenue Available</b>	<b>\$ 1,145,873.00</b>	<b>\$ 1,195,106.00</b>	<b>\$ 1,335,061.00</b>	<b>\$ 1,450,961.00</b>	<b>\$ 1,575,389.00</b>

Notes:

- (1) The 'Other Revenues' reflect approved loans and fee refunds
- (2) Riosa Road Loan (to CEMEX): total \$249,975 | to be paid \$57,038.
- (3) Five Year Revenue Test calculated on funds collected in account, regardless of whether funds have been temporarily



**Countywide Traffic Impact Fee**

**Fee District: Placer East**

Statement of Revenues, Expenditures, and Changes in Fund Balance  
Last Five Fiscal Years

Description	FY 2014/15	FY 2015/16 <sup>2</sup>	FY 2016/17	FY 2017/18	FY 2018/19
<b>Revenues</b>					
Fees	\$ 53,954.00	\$ 51,957.00	\$ 99,231.00	\$ 67,702.00	\$ 110,301.00
Interest	\$ 18,331.00	\$ 31,137.00	\$ 37,051.00	\$ 46,543.00	\$ 58,178.00
Other Revenues <sup>1</sup>	\$ -	\$ 500,000.00	\$ -		\$ -
<b>Total Revenues</b>	<b>\$ 72,285.00</b>	<b>\$ 583,094.00</b>	<b>\$ 136,282.00</b>	<b>\$ 114,245.00</b>	<b>\$ 168,479.00</b>
<b>Expenditures</b>					
Expenditures	\$ 3,051.00	\$ 2,083.00	\$ 3,899.00	\$ 3,026.00	\$ 871.00
<b>Total Expenditures</b>	<b>\$ 3,051.00</b>	<b>\$ 2,083.00</b>	<b>\$ 3,899.00</b>	<b>\$ 3,026.00</b>	<b>\$ 871.00</b>
<b>Revenues Over (Under)</b>					
<b>Expenditures</b>	\$ 69,234.00	\$ 581,011.00	\$ 132,383.00	\$ 111,219.00	\$ 167,608.00
<b>Fund Balance, Beginning of Year</b>	<b>\$ 2,038,009.00</b>	<b>\$ 2,107,243.00</b>	<b>\$ 2,688,255.00</b>	<b>\$ 2,820,638.00</b>	<b>\$ 2,931,856.00</b>
<b>Fund Balance, End of Year</b>	<b>\$ 2,107,243.00</b>	<b>\$ 2,688,254.00</b>	<b>\$ 2,820,638.00</b>	<b>\$ 2,931,857.00</b>	<b>\$ 3,099,464.00</b>

**Five-Year Revenue Using First In First Out Method<sup>3</sup>**

Revenue Available:					
Current Fiscal Year	\$ 72,285.00	\$ 83,094.00	\$ 136,282.00	\$ 114,245.00	\$ 168,479.00
Prior Fiscal Year (2-yr Old Funds)	\$ 73,256.00	\$ 72,285.00	\$ 83,094.00	\$ 136,282.00	\$ 114,245.00
Prior Fiscal Year (3-yr Old Funds)	\$ 120,634.00	\$ 73,256.00	\$ 72,285.00	\$ 83,094.00	\$ 136,282.00
Prior Fiscal Year (4-yr Old Funds)	\$ 49,709.00	\$ 120,634.00	\$ 73,256.00	\$ 72,285.00	\$ 83,094.00
Prior Fiscal Year (5-yr Old Funds)	\$ 70,773.00	\$ 49,709.00	\$ 120,634.00	\$ 73,256.00	\$ 72,285.00
In Excess of Five Prior Fiscal Years	\$ 1,720,586.00	\$ 2,289,276.00	\$ 2,335,087.00	\$ 2,452,695.00	\$ 2,525,079.00
<b>Total Revenue Available</b>	<b>\$ 2,107,243.00</b>	<b>\$ 2,688,254.00</b>	<b>\$ 2,820,638.00</b>	<b>\$ 2,931,857.00</b>	<b>\$ 3,099,464.00</b>

Notes:

- (1) The 'Other Revenues' reflect approved loans and fee refunds
- (2) Bell Road Widening Loan (to Auburn/Bowman Fee District): total \$500,000 | fully repaid in FY15/16.
- (3) Five Year Revenue Test calculated on funds collected in account, regardless of whether funds have been temporarily



**Countywide Traffic Impact Fee**

**Fee District: Placer West**

Statement of Revenues, Expenditures, and Changes in Fund Balance  
Last Five Fiscal Years

Description	FY 2014/15	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19
<b>Revenues</b>					
Fees	\$ 10,889.00	\$ 10,547.00	\$ 2,613.00	\$ 19,177.00	\$ 11,164.00
Interest	\$ 1,358.00	\$ 1,897.00	\$ 2,160.00	\$ 2,773.00	\$ 3,575.00
Other Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ 12,247.00</b>	<b>\$ 12,444.00</b>	<b>\$ 4,773.00</b>	<b>\$ 21,950.00</b>	<b>\$ 14,739.00</b>
<b>Expenditures</b>					
Expenditures	\$ 386.00	\$ 446.00	\$ 38.00	\$ 8,503.00	\$ 84.00
<b>Total Expenditures</b>	<b>\$ 386.00</b>	<b>\$ 446.00</b>	<b>\$ 38.00</b>	<b>\$ 8,503.00</b>	<b>\$ 84.00</b>
<b>Revenues Over (Under)</b>					
<b>Expenditures</b>	\$ 11,861.00	\$ 11,998.00	\$ 4,735.00	\$ 13,447.00	\$ 14,655.00
<b>Fund Balance, Beginning of Year</b>	<b>\$ 135,353.00</b>	<b>\$ 147,214.00</b>	<b>\$ 159,211.00</b>	<b>\$ 163,945.00</b>	<b>\$ 177,392.00</b>
<b>Fund Balance, End of Year</b>	<b>\$ 147,214.00</b>	<b>\$ 159,212.00</b>	<b>\$ 163,946.00</b>	<b>\$ 177,392.00</b>	<b>\$ 192,047.00</b>

**Five-Year Revenue Using First In First Out Method**

Revenue Available:					
Current Fiscal Year	\$ 12,247.00	\$ 12,444.00	\$ 4,773.00	\$ 21,950.00	\$ 14,739.00
Prior Fiscal Year (2-yr Old Funds)	\$ 8,457.00	\$ 12,247.00	\$ 12,444.00	\$ 4,773.00	\$ 21,950.00
Prior Fiscal Year (3-yr Old Funds)	\$ 19,365.00	\$ 8,457.00	\$ 12,247.00	\$ 12,444.00	\$ 4,773.00
Prior Fiscal Year (4-yr Old Funds)	\$ 7,973.00	\$ 19,365.00	\$ 8,457.00	\$ 12,247.00	\$ 12,444.00
Prior Fiscal Year (5-yr Old Funds)	\$ 11,081.00	\$ 7,973.00	\$ 19,365.00	\$ 8,457.00	\$ 12,247.00
In Excess of Five Prior Fiscal Years	\$ 88,091.00	\$ 98,726.00	\$ 106,660.00	\$ 117,521.00	\$ 125,894.00
<b>Total Revenue Available</b>	<b>\$ 147,214.00</b>	<b>\$ 159,212.00</b>	<b>\$ 163,946.00</b>	<b>\$ 177,392.00</b>	<b>\$ 192,047.00</b>

Notes:



**Countywide Traffic Impact Fee**

**Fee District: Sunset**

Statement of Revenues, Expenditures, and Changes in Fund Balance  
Last Five Fiscal Years

Description	FY 2014/15 <sup>2</sup>	FY 2015/16	FY 2016/17 <sup>2</sup>	FY 2017/18 <sup>2</sup>	FY 2018/19 <sup>2</sup>
<b>Revenues</b>					
Fees	\$ 199,076.00	\$ 59,671.00	\$ 1,408.00	\$ 286,485.00	\$ -
Interest	\$ 98,374.00	\$ 77,404.00	\$ 89,871.00	\$ 125,367.00	\$ 191,227.00
Other Revenues <sup>1</sup>	\$ (4,650,000.00)	\$ -	\$ 1,000,000.00	\$ 1,000,000.00	\$ 1,000,000.00
<b>Total Revenues</b>	<b>\$ (4,352,550.00)</b>	<b>\$ 137,075.00</b>	<b>\$ 1,091,279.00</b>	<b>\$ 1,411,852.00</b>	<b>\$ 1,191,227.00</b>
<b>Expenditures</b>					
Expenditures	\$ 7,049.00	\$ 1,815.00	\$ 9,855.00	\$ 7,182.00	\$ 309.00
<b>Total Expenditures</b>	<b>\$ 7,049.00</b>	<b>\$ 1,815.00</b>	<b>\$ 9,855.00</b>	<b>\$ 7,182.00</b>	<b>\$ 309.00</b>
<b>Revenues Over (Under)</b>					
<b>Expenditures</b>	<b>\$ (4,359,599.00)</b>	<b>\$ 135,260.00</b>	<b>\$ 1,081,424.00</b>	<b>\$ 1,404,670.00</b>	<b>\$ 1,190,918.00</b>
<b>Fund Balance, Beginning of Year</b>	<b>\$ 10,675,681.00</b>	<b>\$ 6,316,082.00</b>	<b>\$ 6,451,341.00</b>	<b>\$ 7,532,764.00</b>	<b>\$ 8,937,435.00</b>
<b>Fund Balance, End of Year</b>	<b>\$ 6,316,082.00</b>	<b>\$ 6,451,342.00</b>	<b>\$ 7,532,765.00</b>	<b>\$ 8,937,434.00</b>	<b>\$ 10,128,353.00</b>

**Five-Year Revenue Using First In First Out Method<sup>4</sup>**

<b>Revenue Available:</b>					
Current Fiscal Year	\$ 297,450.00	\$ 137,075.00	\$ 91,279.00	\$ 411,852.00	\$ 191,227.00
Prior Fiscal Year (2-yr Old Funds)	\$ 429,626.00	\$ 297,450.00	\$ 137,075.00	\$ 91,279.00	\$ 411,852.00
Prior Fiscal Year (3-yr Old Funds)	\$ 271,685.00	\$ 429,626.00	\$ 297,450.00	\$ 137,075.00	\$ 91,279.00
Prior Fiscal Year (4-yr Old Funds)	\$ 2,312,553.00	\$ 271,685.00	\$ 429,626.00	\$ 297,450.00	\$ 137,075.00
Prior Fiscal Year (5-yr Old Funds)	\$ 206,461.00	\$ 2,312,553.00	\$ 271,685.00	\$ 429,626.00	\$ 297,450.00
In Excess of Five Prior Fiscal Years	\$ 2,798,307.00	\$ 3,002,953.00	\$ 6,305,650.00	\$ 7,570,152.00	\$ 8,999,470.00
<b>Total Revenue Available</b>	<b>\$ 6,316,082.00</b>	<b>\$ 6,451,342.00</b>	<b>\$ 7,532,765.00</b>	<b>\$ 8,937,434.00</b>	<b>\$ 10,128,353.00</b>

Notes:

- (1) The 'Other Revenues' reflect approved loans and fee refunds
- (2) Auburn Folsom Rd Widening Loan (to Granite Bay Fee District, repayment from SPRTA): total loan amount: \$7,441,044 |
- (3) Sunset Interchange Loan (to Highway 65 JPA project): total \$2,033,684 | to be repaid \$1,330,782
- (4) Five Year Revenue Test calculated on funds collected in account, regardless of whether funds have been temporarily loaned to



**Countywide Traffic Impact Fee**

**Fee District: Tahoe**

Statement of Revenues, Expenditures, and Changes in Fund Balance  
Last Five Fiscal Years

Description	FY 2014/15	FY 2015/16 <sup>3</sup>	FY 2016/17 <sup>3,4</sup>	FY 2017/18	FY 2018/19
<b>Revenues</b>					
Fees	\$ 1,022,246.00	\$ 682,943.00	\$ 589,268.00	\$ 1,910,616.00	\$ 522,140.00
Interest	\$ 83,939.00	\$ 93,527.00	\$ 45,737.00	\$ 24,934.00	\$ 21,346.00
Other Revenues <sup>1</sup>	\$ -	\$ 1,034,000.00	\$ 3,966,000.00	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ 1,106,185.00</b>	<b>\$ 1,810,470.00</b>	<b>\$ 4,601,005.00</b>	<b>\$ 1,935,550.00</b>	<b>\$ 543,486.00</b>
<b>Expenditures</b>					
Expenditures	\$ 3,017,954.00	\$ 4,232,524.00	\$ 9,076,779.00	\$ 2,333,581.00	\$ 67,925.00
<b>Total Expenditures</b>	<b>\$ 3,017,954.00</b>	<b>\$ 4,232,524.00</b>	<b>\$ 9,076,779.00</b>	<b>\$ 2,333,581.00</b>	<b>\$ 67,925.00</b>
<b>Revenues Over (Under)</b>					
<b>Expenditures</b>	\$ (1,911,769.00)	\$ (2,422,054.00)	\$ (4,475,774.00)	\$ (398,031.00)	\$ 475,561.00
<b>Fund Balance, Beginning of Year</b>	<b>\$ 10,041,061.00</b>	<b>\$ 8,129,292.00</b>	<b>\$ 5,707,238.00</b>	<b>\$ 1,231,464.00</b>	<b>\$ 833,434.00</b>
<b>Fund Balance, End of Year</b>	<b>\$ 8,129,292.00</b>	<b>\$ 5,707,238.00</b>	<b>\$ 1,231,464.00</b>	<b>\$ 833,433.00</b>	<b>\$ 1,308,995.00</b>

**Five-Year Revenue Using First In First Out Method<sup>5</sup>**

Revenue Available:					
Current Fiscal Year	\$ 1,106,185.00	\$ 1,810,470.00	\$ 1,231,464.00	\$ 833,433.00	\$ 543,486.00
Prior Fiscal Year (2-yr Old Funds)	\$ 954,022.00	\$ 1,106,185.00	\$ -	\$ -	\$ 765,508.00
Prior Fiscal Year (3-yr Old Funds)	\$ 680,214.00	\$ 954,022.00	\$ -	\$ -	\$ -
Prior Fiscal Year (4-yr Old Funds)	\$ 807,501.00	\$ 680,214.00	\$ -	\$ -	\$ -
Prior Fiscal Year (5-yr Old Funds)	\$ 584,637.00	\$ 807,501.00	\$ -	\$ -	\$ -
In Excess of Five Prior Fiscal Years	\$ 3,996,733.00	\$ 348,846.00	\$ -	\$ -	\$ -
<b>Total Revenue Available</b>	<b>\$ 8,129,292.00</b>	<b>\$ 5,707,238.00</b>	<b>\$ 1,231,464.00</b>	<b>\$ 833,433.00</b>	<b>\$ 1,308,994.00</b>

Notes:

- (1) The 'Other Revenues' reflect approved loans and fee refunds.
- (2) Bell Road Widening Loan (to Auburn/Bowman Fee District): total \$600,000 | repaid FY12/13 (\$200,000) & FY13/14 (\$400,000).
- (3) Kings Beach Commercial Core Improvement Project advance on Caltrans STIP funds: total \$5.0 Million | reimbursed FY15/16 (\$1.034M) & FY16/17 (\$3.966M).
- (4) Kings Beach Commercial Core Improvement Project advance on Caltrans STIP funds: total \$7.6 Million | to be reimbursed FY19/20 (\$3.8M) & FY20/21 (\$3.8M).
- (5) Five Year Revenue Test calculated on funds collected in account, regardless of whether funds have been temporarily loaned to another fee district.



**City-County Traffic Impact Fee**  
**Fee District: Dry Creek, Placer West, Sunset**  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
*Last Five Fiscal Years*

Description	FY 2014/15	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19
<b>Revenues</b>					
Fees	\$ 50,167.00	\$ 79,231.00	\$ 53,052.00	\$ 37,314.00	\$ 81,938.00
Interest <sup>1</sup>	\$ 30,793.00	\$ 43,039.00	\$ 43,636.00	\$ 52,394.00	\$ 60,548.00
Other Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ 80,960.00</b>	<b>\$ 122,270.00</b>	<b>\$ 96,688.00</b>	<b>\$ 89,708.00</b>	<b>\$ 142,486.00</b>
<b>Expenditures</b>					
Expenditures <sup>2</sup>	\$ (405,822.00)	\$ 529,897.00	\$ 9,610.00	\$ 167,978.00	\$ 1,219,806.00
<b>Total Expenditures</b>	<b>\$ (405,822.00)</b>	<b>\$ 529,897.00</b>	<b>\$ 9,610.00</b>	<b>\$ 167,978.00</b>	<b>\$ 1,219,806.00</b>
<b>Revenues Over (Under)</b>					
<b>Expenditures</b>	<b>\$ 486,782.00</b>	<b>\$ (407,627.00)</b>	<b>\$ 87,078.00</b>	<b>\$ (78,270.00)</b>	<b>\$ (1,077,320.00)</b>
<b>Fund Balance, Beginning of Year</b>	<b>\$ 3,194,727.00</b>	<b>\$ 3,650,716.00</b>	<b>\$ 3,200,050.00</b>	<b>\$ 3,287,128.00</b>	<b>\$ 3,208,858.00</b>
<b>Fund Balance, End of Year</b>	<b>\$ 3,681,509.00</b>	<b>\$ 3,243,089.00</b>	<b>\$ 3,287,128.00</b>	<b>\$ 3,208,858.00</b>	<b>\$ 2,131,538.00</b>

**Five-Year Revenue Using First In First Out Method**

Revenue Available:					
Current Fiscal Year	\$ 80,960.00	\$ 122,270.00	\$ 96,688.00	\$ 89,708.00	\$ 142,486.00
Prior Fiscal Year (2-yr Old Funds)	\$ 47,551.00	\$ 80,960.00	\$ 122,270.00	\$ 96,688.00	\$ 89,708.00
Prior Fiscal Year (3-yr Old Funds)	\$ 33,469.00	\$ 47,551.00	\$ 80,960.00	\$ 122,270.00	\$ 96,688.00
Prior Fiscal Year (4-yr Old Funds)	\$ 152,065.00	\$ 33,469.00	\$ 47,551.00	\$ 80,960.00	\$ 122,270.00
Prior Fiscal Year (5-yr Old Funds)	\$ 4,558.00	\$ 152,065.00	\$ 33,469.00	\$ 47,551.00	\$ 80,960.00
In Excess of Five Prior Fiscal Years	\$ 3,362,906.00	\$ 2,806,774.00	\$ 2,906,190.00	\$ 2,771,681.00	\$ 1,599,426.00
<b>Total Revenue Available</b>	<b>\$ 3,681,509.00</b>	<b>\$ 3,243,089.00</b>	<b>\$ 3,287,128.00</b>	<b>\$ 3,208,858.00</b>	<b>\$ 2,131,538.00</b>

Notes:

- (1) Interest has accrued in this fund since inception, however, recent advancements in accounting methods have made it easier to report.
- (2) Per the First Amended and Restated Agreement between Placer County and the City of Roseville (June 2013), the City and County shall collect the fees and deposit them into a separate account maintained by each Agency. The City continued to transfer their fee collections to the County, in error, until 2015. Those fees, with interest, were then returned to the City (December 2015). As such, the Annual Report reflects the trust fund information since the separation of the fund balances.
- (3) The Walerga Bridge over Dry Creek project will fully expend the available fund balance in FY19/20. The project will then utilize loans from other fee districts as approved by the BOS.



**Riolo Vineyard Specific Plan Area Fee Program**  
**Supplemental County Facilities Plan Area Fee Component**  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
*Last Five Fiscal Years*

Description	FY 2014/15	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19
<b>Revenues</b>					
Fees	\$ -	\$ -	\$ -	\$ 48,444.00	\$ 60,478.00
Interest	\$ -	\$ -	\$ -	\$ 349.57	\$ 498.22
Other Revenues (3% Admin.)	\$ -	\$ -	\$ -	\$ 1,452.00	\$ 1,814.00
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 50,245.57</b>	<b>\$ 62,790.22</b>
<b>Expenditures</b>					
Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Admin Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Revenues Over (Under)</b>					
<b>Expenditures</b>	\$ -	\$ -	\$ -	\$ 48,793.57	\$ 60,976.22
<b>Fund Balance, Beginning of Year</b>	\$ -	\$ -	\$ -	\$ -	\$ 48,793.57
<b>Fund Balance, End of Year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 48,793.57</b>	<b>\$ 109,769.79</b>

**Five-Year Revenue Using First In First Out Method**

Revenue Available:					
Current Fiscal Year	\$ -	\$ -	\$ -	\$ 48,793.57	\$ 60,976.22
Prior Fiscal Year (2-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ 48,793.57
Prior Fiscal Year (3-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Prior Fiscal Year (4-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
Prior Fiscal Year (5-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ -
In Excess of Five Prior Fiscal Years	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenue Available</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 48,793.57</b>	<b>\$ 109,769.79</b>

Notes:



DEVELOPMENT IMPACT FEE REPORT  
FISCAL YEAR ENDING JUNE 30, 2019

Development Impact Fee Project Identification  
As of June 30, 2019

Project Number	Project Name	Construction		Development Impact Fees		
		Estimated Construction Date	Estimated Project Cost	Total Fees Anticipated	Fees Expended in FY 18/19	Estimated % of Project Funded with Fees
<b>Capital Facilities Impact Fee</b>						
	County Coroner Facility	2019/20	\$28,500,000	\$20,000,000	\$ 5,000,000	88%
	Debt Service for County Buildings		\$ 1,500,000	\$16,653,000	\$ -	40%
	<b>Total Capital Facilities Impact Fee</b>		<b>\$30,000,000</b>	<b>\$36,653,000</b>	<b>\$ 5,000,000</b>	
<b>Fire Facilities Impact Fee</b>						
	Countywide Interoperable Communication System	2016/17	\$ 6,800,000	\$ 1,600,000	\$ 242,860	24%
	<b>Total Fire Facilities Impact Fee</b>		<b>\$ 6,800,000</b>	<b>\$ 1,600,000</b>	<b>\$ 242,860</b>	
<b>Parks and Recreational Facilities Impact Fee</b>						
<b>Fee Area #1 - North Tahoe / Martis Valley</b>						
PJ00065	Martis Valley Trail	2020/21	\$12,553,380	\$ 2,250,000	\$ 460,000	18%
PJ00064	Speedboat Beach Improvements	2019/20	\$ 955,000	\$ 630,000	\$ 267,000	66%
No. Tahoe PUD	NTPUD Trail @ No. Tahoe Reg Park	2019/20	\$ 622,674	\$ 200,000	\$ -	32%
Tahoe City PUD	Renovation Truckee River Trail	2018/19	\$ 1,913,323	\$ 25,000	\$ 25,000	1%
	<b>Total - Fee Area #1</b>		<b>\$16,044,377</b>	<b>\$ 3,105,000</b>	<b>\$ 752,000</b>	
<b>Fee Area #2 - Tahoe City PUD</b>						
Tahoe City PUD	Renovation Truckee River Trail	2018/19	\$ 1,913,323	\$ 25,000	\$ 25,000	1%
	<b>Total - Fee Area #2</b>		<b>\$ 1,913,323</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	
<b>Fee Area #3 - Colfax</b>						
PJ00124	Dutch Flat Pool Renovations	2020/21	\$ 150,000	\$ 35,000	\$ -	23%
City of Colfax	Skate Park Construction	2022/23	\$ 350,000	\$ 75,000	\$ -	21%
	<b>Total - Fee Area #3</b>		<b>\$ 500,000</b>	<b>\$ 110,000</b>	<b>\$ -</b>	
<b>Fee Area #4 - Foresthill / Todd Valley</b>						
PJ00760	FH Park Pool Liner	2018/19	\$ 25,000	\$ 25,000	\$ 25,000	100%
PJ00760	Shade Pavilion	2019/20	\$ 160,000	\$ 91,000	\$ 60,000	57%
	<b>Total - Fee Area #4</b>		<b>\$ 185,000</b>	<b>\$ 116,000</b>	<b>\$ 85,000</b>	
<b>Fee Area #5 - Meadow Vista / Auburn Area</b>						
Auburn Rec. Dist.	Regional Park Playground	2019/20	\$ 195,000	\$ 125,000	\$ 125,000	64%
Auburn Rec. Dist.	Auburn Bike Park	2019/20	\$ 295,680	\$ 115,000	\$ -	39%
Auburn Rec. Dist.	Security Cameras	2018/19	\$ 37,462	\$ 18,000	\$ 18,000	48%
	<b>Total - Fee Area #5</b>		<b>\$ 528,142</b>	<b>\$ 258,000</b>	<b>\$ 143,000</b>	



Development Impact Fee Project Identification  
As of June 30, 2019

Project Number	Project Name	Construction		Development Impact Fees		
		Estimated Construction Date	Estimated Project Cost	Total Fees Anticipated	Fees Expended in FY 18/19	Estimated % of Project Funded with Fees
<b>Fee Area #6 - Lincoln Area</b>						
	no current projects		\$ -	\$ -	\$ -	
	<b>Total - Fee Area #6</b>		\$ -	\$ -	\$ -	
<b>Fee Area #7 - Loomis Basin</b>						
PJ00185	Griffith Quarry Improvements	2021/22	\$ 379,291	\$ 100,000		26%
Del Oro HS	Tennis Court Renovation	2018/19	\$ 124,000	\$ 20,000	\$ 20,000	16%
	<b>Total - Fee Area #7</b>		\$ 503,291	\$ 120,000	\$ 20,000	
<b>Fee Area #8 - City of Rocklin</b>						
	Hidden Falls Regional Park Trails Expansion	2022/23	\$ 3,961,290	\$ 20,000	\$ -	1%
	<b>Total - Fee Area #8</b>		\$ 3,961,290	\$ 20,000	\$ -	
<b>Fee Area #9 - City of Roseville</b>						
	Hidden Falls Regional Park Trails Expansion	2022/23	\$ 3,961,290	\$ 50,000	\$ -	1%
	<b>Total - Fee Area #9</b>		\$ 3,961,290	\$ 50,000	\$ -	
<b>Fee Area #10 - Granite Bay Area</b>						
PJ00077	Granite Bay Sports Fields	2021/22	\$ 4,000,000	\$ 750,000	\$ -	19%
TBD	Sterling Point Staging Area Restroom	2020/21	\$ 150,000	\$ 30,000	\$ -	20%
	<b>Total - Fee Area #10</b>		\$ 4,150,000	\$ 780,000	\$ -	
<b>Fee Area #11 - Sheridan Area</b>						
	Sheridan Park Improvements	2022/23	\$ 350,000	\$ 50,000	\$ -	14%
	<b>Total - Fee Area #11</b>		\$ 350,000	\$ 50,000	\$ -	
<b>Fee Area #12 - Dutch Flat Area</b>						
	No Current Projects		\$ -	\$ -	\$ -	
	<b>Total - Fee Area #12</b>		\$ -	\$ -	\$ -	
<b>Fee Area #13 - Dry Creek / West Placer</b>						
PJ00828	Dry Creek/Doyle Shade Covers	2020/21	\$ 400,000	\$ 400,000	\$ -	100%
PJ00828	Dry Creek Park Phase 3	2021/22	\$ 2,500,000	\$ 1,000,000	\$ -	40%
	<b>Total - Fee Area #13</b>		\$ 2,900,000	\$ 1,400,000	\$ -	
<b>Fee Area #14 - Applegate Area</b>						
TBD	Applegate Park Improvements	2020/21	\$ 104,000	\$ 90,000	\$ -	87%
	<b>Total - Fee Area #14</b>		\$ 104,000	\$ 90,000	\$ -	



DEVELOPMENT IMPACT FEE REPORT  
FISCAL YEAR ENDING JUNE 30, 2019

Development Impact Fee Project Identification  
As of June 30, 2019

Project Number	Project Name	Construction		Development Impact Fees		
		Estimated Construction Date	Estimated Project Cost	Total Fees Anticipated	Fees Expended in FY 18/19	Estimated % of Project Funded with Fees
<b>Fee Area #15 - Ophir / Newcastle</b>						
	Ophir Creekside Park	2021/22	\$ 125,000	\$ 125,000	\$ -	100%
	<b>Total - Fee Area #15</b>		<b>\$ 125,000</b>	<b>\$ 125,000</b>	<b>\$ -</b>	
<b>Fee Area #16 - Serene Lakes Area</b>						
	Memorial Overland Emigrant Trail Phases 1-3	2019/20	\$ 1,228,550	\$ 200,000		16%
	<b>Total - Fee Area #16</b>		<b>\$ 1,228,550</b>	<b>\$ 200,000</b>	<b>\$ -</b>	
<b>Total Parks and Recreational Facilities Impact Fee</b>			<b>\$ 36,454,263</b>	<b>\$ 6,449,000</b>	<b>\$ 1,025,000</b>	
<b>Countywide Traffic Fee</b>						
<b>Auburn/Bowman</b>						
PJ00719	Creekside SR 49 Improvements (SR 49 6-lane widening, SR49/Bell Road Signal)	FY 20/21	\$ 3,000,000	\$ 250,000	\$ 50,992	8%
	Administrative		\$ -	\$ -	\$ 1,667	
	<b>Total Auburn/Bowman</b>		<b>\$ 3,000,000</b>	<b>\$ 250,000</b>	<b>\$ 52,659</b>	
<b>Dry Creek</b>						
PJ00515	Watt Ave at Dry Creek Bridge	FY 24/25	\$ 30,000,000	\$ 15,600,600	\$ 48,362	52%
	Administrative		\$ -	\$ -	\$ 2,207	
	<b>Total Dry Creek</b>		<b>\$ 30,000,000</b>	<b>\$ 15,600,600</b>	<b>\$ 50,569</b>	
<b>Foresthill</b>						
	Administrative		\$ -	\$ -	\$ 443	
	<b>Total Foresthill</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 443</b>	
<b>Granite Bay</b>						
PJ00535	HSIP Safety Improvements (Auburn Folsom at Cavitt Stallman Signal, Safety Improvements)	FY 19/20	\$ 2,694,200	\$ 475,300	\$ 257,832	18%
	Administrative		\$ -	\$ -	\$ 1,541	
	<b>Total Granite Bay</b>		<b>\$ 2,694,200</b>	<b>\$ 475,300</b>	<b>\$ 259,373</b>	



Development Impact Fee Project Identification

As of June 30, 2019

Project Number	Project Name	Construction		Development Impact Fees		
		Estimated Construction Date	Estimated Project Cost	Total Fees Anticipated	Fees Expended in FY 18/19	Estimated % of Project Funded with Fees
<b>Meadow Vista</b>						
PJ00527	Meadow Vista CCIP (Placer Hills Road, Meadow Vista Rd to north of Combie Road)	FY 23/24	\$ 8,000,000	\$ 1,600,000	\$ -	20%
	Administrative		\$ -	\$ -	\$ 301	
	<b>Total Meadow Vista</b>		<b>\$ 8,000,000</b>	<b>\$ 1,600,000</b>	<b>\$ 301</b>	
<b>Newcastle/Horseshoe Bar/Penryn</b>						
PJ00539	Penryn Road at Secret Ravine (Penryn Road, I-80 to King Rd)	FY 18/19	\$ 3,578,600	\$ 1,403,600	\$ 138,197	39.2%
	Penryn Road at Taylor Road Signal	FY 19/20	\$ 552,200	\$ 552,200	\$ -	100.0%
	Administrative		\$ -	\$ -	\$ 1,316	
<b>Total Newcastle/Horseshoe Bar/Penryn</b>			<b>\$ 4,130,800</b>	<b>\$ 1,955,800</b>	<b>\$ 139,513</b>	
<b>Placer Central</b>						
	State Route 193 - Shoulder widening	FY 23/24	\$ 879,000	\$ 439,800	\$ -	50.0%
	Mount Vernon Rd at Ayres Holmes Rd	FY 23/24	\$ 139,200	\$ 69,600	\$ -	50.0%
	Mount Vernon Rd at Mount Pleasant Rd	FY 23/24	\$ 217,400	\$ 112,900	\$ -	51.9%
	Gladding Rd at Coon Creek	FY 23/24	\$ 1,709,300	\$ 342,100	\$ -	20.0%
	Riosa Road - Shoulder widening	FY 23/24	\$ 172,000	\$ 172,000	\$ -	100.0%
	Administrative		\$ -	\$ -	\$ 477	
<b>Total Placer Central</b>			<b>\$ 3,116,900</b>	<b>\$ 1,136,400</b>	<b>\$ 477</b>	
<b>Placer East</b>						
	Shoulder widenings at various locations	FY 23/24	\$ 3,758,000	\$ 2,662,800	\$ -	70.9%
	Administrative		\$ -	\$ -	\$ 871	
<b>Placer West</b>						
	Brewer Rd at Curry Creek	FY 23/24	\$ 608,400	\$ 121,700	\$ -	20.0%
	Administrative		\$ -	\$ -	\$ 84	
<b>Total Placer West</b>			<b>\$ 608,400</b>	<b>\$ 121,700</b>	<b>\$ 84</b>	



DEVELOPMENT IMPACT FEE REPORT  
FISCAL YEAR ENDING JUNE 30, 2019

Development Impact Fee Project Identification

As of June 30, 2019

Project Number	Project Name	Construction		Development Impact Fees		
		Estimated Construction Date	Estimated Project Cost	Total Fees Anticipated	Fees Expended in FY 18/19	Estimated % of Project Funded with Fees
<b>Sunset</b>						
PJ00535	HSIP Safety Improvements (Safety Improvements)	FY 19/20	\$ 2,694,200	\$ 100,000	\$ -	3.7%
	Sunset Blvd over Industrial Blvd/UPRR	FY 23/24	\$ 37,500,000	\$ 8,087,200	\$ -	21.6%
	Administrative		\$ -	\$ -	\$ 309	
	<b>Total Sunset</b>		<b>\$ 40,194,200</b>	<b>\$ 8,187,200</b>	<b>\$ 309</b>	
<b>Tahoe</b>						
PC2822	Bus Stop Improvements	Ongoing		\$ 350,000	\$ 64,223	
	SR 267 at SR 28 Intersection Improvements	FY 21/22	\$ 1,500,000	\$ 850,000	\$ -	57%
	Administrative				\$ 3,702	
	<b>Total Tahoe</b>		<b>\$ 1,500,000</b>	<b>\$ 1,200,000</b>	<b>\$ 67,925</b>	
	<b>Total Countywide Traffic Fee</b>		<b>\$ 93,244,500</b>	<b>\$ 30,527,000</b>	<b>\$ 571,210</b>	0.6%
<b>City/County Fee Program</b>						
	Walerga Road at Dry Creek Bridge	FY 18/19	\$ 35,767,300	\$ 7,000,000	\$ 1,219,806	20%
	<b>Total City/County Fee Program</b>		<b>\$ 35,767,300</b>	<b>\$ 7,000,000</b>	<b>\$ 1,219,806</b>	
<b>Riolo Vineyard Specific Plan Area Fee</b>						
<b>Infrastructure Facilities Plan Area Fee</b>						
PJE15017	Phase 1 - Mariposa (Parcel J) Subdivision - (Contains Nexus Items: S3, S7, S8, S17, D2, D8, D11, D8, R3, R4, R7, R8, R10, R17, R19, R20)	2017/18	\$ 5,400,000	\$ 2,204,867	\$ -	41%
PJE16413	Walerga/PFE Intersection (Contains Nexus Item: R6)	2019/20	\$ 2,900,000	\$ 536,293	\$ -	18%
PJE17169	Phase 2 - Glen Willow Subdivision	2020/21	\$ 1,500,000	\$ 514,400	\$ -	34%
PJE18132	Riolo Vineyard Sewer Lift Station (Contains Nexus Item: S15)	2019/20	\$ 4,324,000	\$ 2,263,360	\$ -	52%
PJE18207	Riolo Vineyard Force Main and Access Infrastructure (Contains Nexus Item: S9 and S10)	2019/20	\$ 2,760,212	\$ 1,098,295	\$ -	40%



Development Impact Fee Project Identification

As of June 30, 2019

Project Number	Project Name	Construction		Development Impact Fees		
		Estimated Construction Date	Estimated Project Cost	Total Fees Anticipated	Fees Expended in FY 18/19	Estimated % of Project Funded with Fees
PJE19252	Glen Willow Pole Relocation (Contains Nexus Item: R17)	2019/20	TBD	\$ 1,253,078	\$ -	
PJE19267	Walerga Road Pole Relocation (Contains Nexus Item: R18)	2019/20	TBD	\$ 151,234	\$ -	
<b>Total Infrastructure Facilities Plan Area Fee</b>				<b>\$ 16,884,212</b>	<b>\$ 8,021,527</b>	<b>\$ -</b>
<b>Supplemental County Facilities Plan Area Fee</b>						
	Sheriff Facilities	TBD	TBD	\$ 217,805	\$ -	
	Transit Facilities	TBD	TBD	\$ 632,818	\$ -	
	Regional Recreation Facilities	TBD	TBD	\$ 974,408	\$ -	
	RVSP Formation & Updates	TBD	TBD	\$ 102,880	\$ -	
<b>Total Supplemental County Facilities Plan Area Fee</b>				<b>\$ -</b>	<b>\$ 1,927,912</b>	<b>\$ -</b>

# COUNTYWIDE CAPITAL IMPROVEMENT PROGRAMS

**July 29, 2019**

Exhibit A, D of Article 15.28, Section 15.28.030 of Chapter 15 of the Placer County Code



Department of Public Works  
Transportation Division

<https://ca-placercounty.civicplus.com/1741/Traffic-Impact-Fee-Program>

# Placer County

## Countywide Capital Improvement Programs

### **Background/Purpose**

In April 1996, the Placer County Board of Supervisors adopted the Countywide Traffic Mitigation Fee Program, requiring new development within the County to pay traffic impact fees. The fees collected through this program, in addition to other funding sources, provide the funds for the County to construct transportation facilities identified as needed to serve future development. The improvements identified in the Capital Improvement Programs (CIPs) are listed in this booklet.

For purposes of assessing and collecting traffic mitigation fees, the unincorporated Placer County is divided into benefit districts. Exhibit A depicts the general limits of each benefit district boundary.

### **Capital Improvement Programs**

The Placer County Department of Public Works (DPW) developed a separate CIP within each benefit district in the county. Each CIP identifies roadway improvements needed to serve the future transportation demands on the roadway system.

Only projects that are listed in the various CIPs can be funded in whole or partially with fees collected through the County's traffic fee program. The Placer County Board of Supervisors sets priorities for the construction of the CIP projects within each benefit district.

### **Funding Categories**

Funding sources are identified for each roadway improvement, including the amounts to be collected through the Countywide Traffic Mitigation Fee Program. A brief description of each of the funding categories corresponding to the columns in the CIP listings follows:

#### **Frontage Improvements**

Development projects are conditioned to fund and construct improvements for the portion of a public road on which they front. This generally requires the construction of the equivalent of up to one lane and shoulder. Concrete curb, gutter and sidewalk improvements are also required within the urban areas of the County.

#### **Existing Deficiencies**

The improvement of existing deficiencies is not the responsibility of new development. Existing deficiencies represent those improvements needed to bring the transportation system up to a minimum acceptable standard.

#### **Other**

Where applicable, other sources or local funding have been identified for roadway improvements. Typical sources include past programs with fund balances, contributions or participation from federal, state, city or redevelopment programs.

#### **Countywide Traffic Mitigation Fee Program**

All new development projects within the unincorporated portions of Placer County that result in an increase in traffic are subject to the payment of traffic impact fees. These fees are based on the anticipated impact that development will have on the transportation system. Construction of improvements to County-maintained roadways needed to serve future development relies significantly on this funding source.

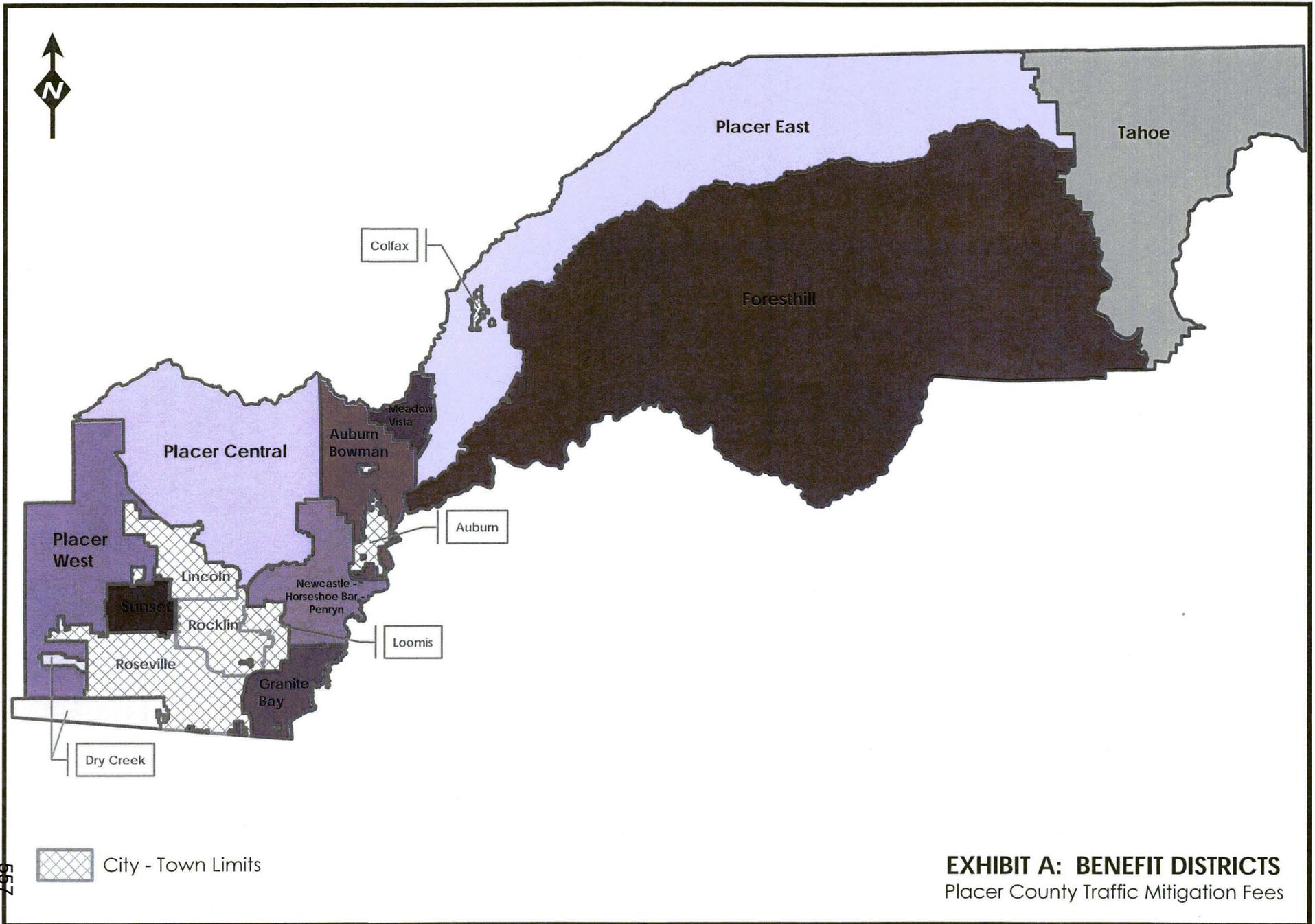
The "Placer County Traffic Fee Program" is a separate document that explains the traffic mitigation fee program. It is available from the DPW - Transportation Division.

#### **Updates/Adjustments**

The cost estimates in the CIPs are subject to annual adjustments by the Board of Supervisors effective every July 1st based on the Construction Cost Index as published in the Engineering News Record. They could be updated periodically to account for approvals to major land use projects or with significant update to community plans/specific plans.

Contact: Amber Conboy (530) 745-7512

This information is available on-line at:  
**<https://ca-placercounty.civicplus.com/1741/Traffic-Impact-Fee-Program>**



**EXHIBIT A: BENEFIT DISTRICTS**  
Placer County Traffic Mitigation Fees

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# Placer County

## Countywide Capital Improvement Programs

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Sunset	17
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Auburn/Bowman Benefit District			All Costs in Thousands \$					
Street/Intersection	Segment	Description of Improvements	Est. Total Cost	Funding Source				County Traffic Impact Fee
				Frontage Imp. Funding	Local/Misc. Programs		State	
					Existing Deficiencies	Other		
Atwood Road	Richardson Drive to 1 <sup>st</sup> Street	Widen / CGS Infill	\$651.3					\$651.3
	Richardson Drive to Mount Vernon Road	Widen and realign	\$1,693.6					\$1,693.6
	at 1 <sup>st</sup> Street	Signalization / Improvements	\$224.8	\$112.4				\$112.4
Auburn Folsom Road	City of Auburn to Shirland Tract Road	Shoulder Widening	\$705.7					\$705.7
Auburn Ravine Road	I-80 overcrossing	Widen to 4-lanes / Construct ramps	\$3,318.6				\$1,700.9	\$1,617.7
	SPRR to City of Auburn	Bike lane	\$66.3			\$66.3		\$0.0
Bancroft Road	Winchester Connector to Christian Valley Road	Shoulder Widening	\$99.6					\$99.6
Bell Road	Tahoe Street to Deseret Way	Shoulder Widening	\$26.5		\$26.5			\$0.0
	at 1 <sup>st</sup> Street / Blue Oaks Drive	Signalization / Improvements	\$393.4					\$393.4
	I-80 to SR 49	Widen to 4-lanes	\$562.1					\$562.1
	at I-80	Widen to 4-lanes / Signalization	\$2,838.1					\$2,838.1
	at New Airport Road	Widen to 6-lanes thru intersection	\$2,529.2					\$2,529.2
	at Richardson Drive	Signalization / Improvements	\$393.4					\$393.4
Bowman Undercrossing Interchange Improvements	Bowman Road to Lincoln Way	Widen to 4-lanes / Signalization	\$829.7			\$83.0		\$746.8
Bowman Road	Auburn Ravine Road to Luther Road	Improve existing 2-lanes	\$398.2					\$398.2
Christian Valley Road	Various locations	Realign reverse curves	\$186.7		\$186.7			\$0.0
Dry Creek Road	SR 49 to Lake Arthur Road	Widen and realign	\$2,696.9		\$1,659.3			\$1,037.6
Education Street	end to Richardson Drive	Construct 40' roadway	\$750.5	\$750.5				\$0.0
	at Richardson Drive	Signalization / Improvements	\$393.4	\$393.4				\$0.0
	SR 49 to Professional Drive	Improve existing 2-lanes	\$225.7					\$225.7
	SR 49 to Quartz Drive	Construct 40' roadway	\$3,530.7	\$1,765.3				\$1,765.3
Galena Drive	Quartz Drive to Education Street	Construct 2-lanes	\$262.3	\$83.0		\$41.6		\$137.7

Auburn/Bowman Benefit District			All Costs in Thousands \$					
Street/Intersection	Segment	Description of Improvements	Est. Total Cost	Funding Source				
				Frontage Imp. Funding	Local/Misc. Programs		State	County Traffic Impact Fee
					Existing Deficiencies	Other		
Indian Hill Road	Auburn Folsom Road to Newcastle Road	Widen to 4-lanes	\$5,535.6			\$4,428.8		\$1,106.8
Lincoln Way	at Auburn Ravine Road	Improve intersection	\$248.9					\$248.9
	Silver Bend Way to Sylvan Vista Drive	Widen to 4-lanes	\$398.2					\$398.2
	Sylvan Vista Drive to Bowman Road	Improve existing 2-lanes	\$570.8	\$285.4				\$285.4
Luther Road	Bowman Road to Carriage Lane	Widen to 4-lanes	\$305.3	\$152.7				\$152.7
	at Bowman Road	Signalization / Improvements	\$393.4					\$393.4
	at Canal Street	Signalization / Improvements	\$393.4					\$393.4
	Bowman Road to SR 49	Shoulders / Bike lane	\$995.6		\$331.8			\$663.8
	SR 49 to Canal Street	Widen to 4-lanes	\$1,759.5	\$331.8				\$1,427.6
Mount Vernon Road	City of Auburn to Joeger Road	Improve existing 2-lanes	\$1,277.8	\$165.9				\$1,111.9
		Widen / rehabilitate pavement	\$844.6					\$844.6
New Airport Road	at Bell Road	Northbound separated left/thru/right	\$562.1					\$562.1
	at Bell Road	Southbound separated left/thru/right	\$562.1					\$562.1
	Bell Road to Auburn Airport	Improve existing 2-lanes	\$916.2	\$229.0	\$127.7	\$458.0		\$101.5
	Bell Road to SR 49	Widen / rehabilitate pavement	\$949.1	\$165.9		\$199.1		\$584.1
Ophir Road	at Wise Road	Reconstruct pavement	\$497.8					\$497.8
Parallel Road	Dry Creek Road to Quartz Drive (east of SR 49)	Construct 40' roadway	\$12,525.9	\$6,263.0				\$6,263.0
Professional Drive / 1 <sup>st</sup> Street	1st Street to Atwood Road	Construct 40' roadway	\$3,065.7	\$1,532.9				\$1,532.9
Quartz Drive	Extension to Richardson Drive	Construct 2-lanes	\$262.3			\$41.6		\$220.7
	at Education Street extension	Roundabout / Signalization	\$562.1	\$112.4				\$449.7
	SR 49 to Bell Road	Construct 40' roadway	\$7,061.3	\$3,530.7				\$3,530.7

Auburn/Bowman Benefit District			All Costs in Thousands \$					
Street/Intersection	Segment	Description of Improvements	Est. Total Cost	Funding Source				
				Frontage Imp. Funding	Local/Misc. Programs		State	County Traffic Impact Fee
					Existing Deficiencies	Other		
Richardson Drive	Dry Creek Road to Bell Road	Construct 40' roadway	\$6,386.8	\$4,790.1				\$1,596.7
	Atwood Road to Mount Vernon Road	Construct 2-lanes	\$1,925.0	\$962.5				\$962.5
Rock Creek Road	SR 49 to KOA / Quartz Drive extension	Improve existing 2-lanes	\$199.6	\$99.8				\$99.8
Shale Ridge Road	SR 49 to Parallel Road	Improve existing 2-lanes	\$424.8	\$165.9				\$258.9
Shirland Tract Road	south of City of Auburn limits	Improve curve	\$21.6		\$21.6			\$0.0
	City of Auburn limits to Auburn Folsom Road	Widen and realign	\$350.2		\$184.1			\$166.0
Willowcreek Road	SR 49 to Third Street	Construct 4-lanes	\$982.3	\$441.3		\$99.6		\$441.3
Safety Improvements	Various locations	Various	\$562.1					\$562.1
State Route (SR) 49	at Bell Road	Northbound right turn / Northbound acceleration lane	\$1,149.6	\$112.4				\$1,037.2
	Dry Creek Road to Bell Road	Widen to 6-lanes	\$17,563.8	\$4,391.0		\$1,545.7	\$5,620.6	\$6,006.5
	Luther Road to Nevada Street	Widen to 6-lanes	\$10,091.2	\$2,522.8		\$1,124.1	\$5,620.6	\$823.6
	at Hulbert Way	2 <sup>nd</sup> Southbound left turn / Signal Modification	\$1,149.6	\$1,149.6				\$0.0
	SR 49 Bypass	ROW and Studies	\$6,637.4			\$4,951.2		\$1,686.2
	Bell, Atwood, New Airport, Luther, Live Oak, Florence, Dry Creek, Quartz, Willowcreek, Edgewood, Nevada	Intersection Improvements / Signalization	\$3,069.8	\$165.9		\$331.8	\$497.8	\$2,074.2
	at Education Street	Signal Modification	\$199.1					\$199.1
	City of Auburn to El Dorado County	Shoulder widening / Improvements	\$431.6					\$431.6
<b>Auburn/Bowman Fee District Totals:</b>			<b>\$113,608.9</b>	<b>\$30,675.6</b>	<b>\$2,537.8</b>	<b>\$13,370.8</b>	<b>\$13,439.9</b>	<b>\$53,584.6</b>

Dry Creek Benefit District			All Costs in Thousands \$					
Street/Intersection	Segment	Description of Improvements	Est. Total Cost	Funding Source				
				Frontage Imp. Funding	Local/Misc. Programs		Highway Bridge Program	County Traffic Impact Fee
Existing Deficiencies	Other							
16th Street	Sacramento County to Baseline Road	Construct 4-lanes	\$14,971.8	\$7,485.9				\$7,485.9
Contributions to Sutter County Improvements			\$3,466.8					\$3,466.8
Cook-Riolo Road	PFE Road to Baseline Road	Traffic Calming / Safety Measures (Includes modification of signal and diverter at Baseline Road)	\$2,069.0					\$2,069.0
	at Dry Creek	New Bridge	\$10,569.3				\$9,356.9	\$1,212.4
Dyer Lane	Baseline Road to 16th Street	Construct 4-lanes	\$21,086.9	\$10,543.5				\$10,543.4
Locust Road	Sacramento County to 18th Street*	Widen to 4-lanes	\$1,521.4	\$202.8				\$1,318.6
North Antelope Road	Sacramento County to PFE Road	Widen to 4-lanes	\$1,792.3	\$896.2				\$896.2
	at PFE Road	Signalization	\$521.6					\$521.6
Palladay Road	Sacramento County to Dyer Lane*	Construct 4-lanes	\$4,347.6	\$2,173.8				\$2,173.7
PFE Road	North Antelope Road to City of Roseville	Widen to 4-lanes	\$2,559.7	\$1,279.9				\$1,279.8
	Walerga Road to Cook-Riolo Road	Traffic Calming / Control	\$982.3					\$982.3
	Watt Avenue to Walerga Road*	Construct 4-lanes	\$13,017.4	\$6,508.7				\$6,508.7
Sierra Vista Specific Plan Contribution			\$4,526.3			\$4,526.3		\$0.0
Vineyard Road	Crowder Lane to Foothills Boulevard	Safety Measures	\$577.8					\$577.8
Walerga Road	Baseline Road to Sacramento County*	Widen to 6-lanes	\$14,202.1	\$7,101.1				\$7,101.0
	at E. Town Center Drive	Signal / Intersection Improvements	\$2,904.6	\$1,452.3				\$1,452.4
	at PFE Road	Signal / Intersection Improvements	\$2,149.4	\$1,074.7				\$1,074.8

Dry Creek Benefit District			All Costs in Thousands \$					
Street/Intersection	Segment	Description of Improvements	Est. Total Cost	Funding Source				
				Frontage Imp. Funding	Local/Misc. Programs		Highway Bridge Program	County Traffic Impact Fee
Existing Deficiencies	Other							
Watt Avenue	Just south of Sacramento County to Baseline Road*	Construct 6-lanes	\$23,003.7	\$7,667.9				\$15,335.8
	at Dry Creek	New Bridge (Two Phases)	\$15,600.6				\$15,600.6	
	Baseline Road to University Boulevard**	Construct 4-lanes	\$3,466.8				\$3,466.8	
	at A Street	Signal / Intersection Improvements	\$3,062.3	\$1,531.2			\$1,531.2	
	at Dyer Lane	Signal / Intersection Improvements	\$3,550.6	\$1,775.3			\$1,775.2	
	at E. Town Center Drive	Signal / Intersection Improvements	\$2,904.6	\$1,452.3			\$1,452.4	
	at Oak Street	Signal / Intersection Improvements	\$2,489.6	\$1,244.9			\$1,244.7	
	at PFE Road	Signal / Intersection Improvements	\$2,489.6	\$1,244.9			\$1,244.7	
West Town Center Drive	Pleasant Grove Road to RR Spur	Construct 2-lanes	\$1,405.8				\$1,405.8	
<b>Dry Creek Fee District Totals:</b>			<b>\$159,240.0</b>	<b>\$53,635.2</b>	<b>\$0.0</b>	<b>\$4,526.3</b>	<b>\$9,356.9</b>	<b>\$91,721.5</b>

\* Funding included for right-of-way acquisition

\*\* Regional University Improvements - Not in boundaries of Dry Creek Community Plan

Foresthill Benefit District			All Costs in Thousands \$						
Street/Intersection	Segment	Description of Improvements	Est. Total Cost	Funding Source					
				Frontage Imp. Funding	Local/Misc. Programs		State	County Traffic Impact Fee	
					Existing Deficiencies	Other			
Foresthill Road	Bridge to Spring Garden Road	Add 0.2 miles of WB passing lane	\$1,155.6						\$1,155.6
Foresthill Road	Spring Garden Road to Todd Valley Road	Add 0.2 miles of WB passing lane	\$1,155.6						\$1,155.6
Foresthill Road	Entire Length	Safety Improvements	\$577.8						\$577.8
Foresthill Road	at Auburn Ravine Road / Lincoln Way	Add EB right turn lane / Add 2nd NB left turn lane	\$3,466.8				\$797.3		\$2,669.5
Auburn Ravine Road (Fair Share Contribution to Auburn/Bowman Fee District)	I-80 Overcrossing	Widen to 4-lanes	\$23,112.0				\$20,454.2		\$2,657.9
<b>Foresthill Fee District Totals:</b>			<b>\$29,467.9</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$21,251.5</b>	<b>\$0.0</b>		<b>\$8,216.4</b>

Granite Bay Benefit District			All Costs in Thousands \$					
Street/Intersection	Segment	Description of Improvements	Est. Total Cost	Funding Source				County Traffic Impact Fee
				Frontage Imp. Funding	Local/Misc. Programs		State	
					Existing Deficiencies	Other		
Auburn Folsom Road	Sacramento County to 500' north of Douglas Boulevard	Widen to 4-lanes w/ Class II Bike Lanes, Intersection Improvements	\$20,500.0			\$18,200.0	(1)	\$2,300.0
	Douglas Boulevard to Joe Rodgers Road	Class II Bike Lanes / Curb, Gutter & Sidewalk	\$1,323.7			\$1,323.7	(8)	\$0.0
	at Douglas Boulevard	Intersection Improvements	\$536.1					\$536.1
	at Cavitt-Stallman Road	New Signal (3-way approach)	\$375.3					\$375.3
	Joe Rodgers Road to Dick Cook Road	Traffic Flow Improvements (e.g. left turn pockets)	\$536.1					\$536.1
Barton Road	Sacramento County to Town of Loomis	Widen pavement, Class II Bike Lanes	\$1,579.2					\$1,579.2
	at Douglas Boulevard	Intersection Improvements (EB right turn, SB separated left turn, signal upgrades)	\$536.1					\$536.1
	at East Roseville Parkway	New Signal (3-way approach)	\$375.3					\$375.3
	at Cavitt-Stallman Road	Intersection Improvements (Signal or Roundabout)	\$536.1					\$536.1
Berg Street	Olive Ranch Road to Douglas Boulevard	Widen pavement	\$215.4	\$49.5		\$165.9		\$0.0
Cavitt-Stallman Road	Cavitt-Stallman Road South to Barton Road	Widen pavement, Class II Bike Lanes	\$1,027.1	\$154.0				\$873.2
	Barton Road to Auburn Folsom Road	Widen pavement, Class II Bike Lanes	\$610.2	\$116.0				\$494.2
	at Laird Road	Realign intersection, Right-of-Way	\$1,133.7	\$27.0				\$1,106.7
Dick Cook Road	Val Verdi Road to Auburn Folsom Road	Widen Pavement (per GBCP)	\$305.1	\$76.2				\$228.9

Granite Bay Benefit District			All Costs in Thousands \$						
Street/Intersection	Segment	Description of Improvements	Est. Total Cost	Funding Source					County Traffic Impact Fee
				Frontage Imp. Funding	Local/Misc. Programs		State		
					Existing Deficiencies	Other			
Douglas Boulevard	Cavitt-Stallman Road South to Sierra College Boulevard	Widen to 6-lanes, Class II Bike Lanes (frontage imp. are complete)	\$422.1						\$422.1
	at Sierra College Boulevard (max. conventional intersection - 6 lanes)	Additional turn lanes on Douglas Boulevard (dual lefts all approaches)	\$2,365.6			\$1,900.0	(6)		\$465.6
East Roseville Parkway	at Wellington Way	New Signal (3-way approach)	\$375.3						\$375.3
Eureka Road	Sierra College Boulevard to Wellington Way	Widen to 4-lanes <sup>2</sup> w/ Class II Bike Lanes	\$1,055.3	\$422.1		\$633.1			\$0.0
	at Barton Road	Roundabout or New Signal (4-way approach)	\$536.1						\$536.1
	at Wellington Way	New Signal (3-way approach)	\$375.3						\$375.3
	Wellington Way to Auburn Folsom Road	Widen pavement, Class II Bike Lanes	\$944.0						\$944.0
	at Greyhawk Drive	Intersection Improvements (SB left turn lane, EB receiving lane)	\$214.4						\$214.4
Laird Road	Cavitt-Stallman Road to Town of Loomis	Widen pavement, Curve Improvement, Class II Bike Lanes	\$875.8	\$70.0					\$805.8
Laird Road to Val Verde Connector	Connector between Laird Road and Val Verde Road <sup>4</sup>	Construct 2-lane roadway with Shoulders	\$1,013.0			\$899.6	(5)		\$113.4
Old Auburn Road	Sierra College Boulevard to City of Roseville	Complete North side of Roadway	\$1,013.0	\$81.1		\$897.1	(5)		\$34.9
Olive Ranch Road	Cavitt-Stallman Road to Barton Road	Widen Pavement / Reconstruct	\$660.4	\$112.3		\$207.9	(5)		\$340.2

Granite Bay Benefit District			All Costs in Thousands \$						
Street/Intersection	Segment	Description of Improvements	Est. Total Cost	Funding Source				State	County Traffic Impact Fee
				Frontage Imp. Funding	Local/Misc. Programs		Other		
					Existing Deficiencies				
Sierra College Boulevard	Sacramento County to Old Auburn Road (east side only)	Widen to 6-lanes, Class II Bike Lanes	\$506.5						\$506.5
	at Cavitt-Stallman Road	Partial Signal	\$428.9						\$428.9
	at Eureka Road	Extend Southbound Left turn lane	\$160.8						\$160.8
	Old Auburn Road to Roseville Parkway <sup>3</sup>	Sidewalk, Curb & Gutter	\$233.4						\$233.4
	Eureka Road to Cavitt-Stallman Road <sup>3</sup>	Sidewalk, Curb & Gutter	\$1,197.9			\$1,197.9	(7)		\$0.0
Val Verde Road	Wells Avenue to Dick Cook Road <sup>4</sup>	Widen Pavement	\$280.1			\$166.7	(5)		\$113.4
Wells Avenue	Laird Road to Val Verde Road	Widen Pavement	\$93.3						\$93.3
	Town of Loomis to Laird Road	Widen Pavement	\$93.3						\$93.3
Circulation Update	Fee District	GBCP Circulation Update	\$631.0			\$315.5			\$315.5
Minor Safety and Operational Improvements	Fee District	Minor Improvements required due to increased traffic	\$268.0						\$268.0
<b>Granite Bay Fee District Totals:</b>			<b>\$43,332.7</b>	<b>\$1,108.3</b>	<b>\$0.0</b>	<b>\$25,907.5</b>		<b>\$0.0</b>	<b>\$16,316.9</b>

(1) \$8,000,000 funding from SPRTA; \$7,700,000 funding from TMF collected through March 2009

(2) Broken down into single lane lengths as varying sections of roadway lanes/widths currently exist

(3) SPRTA fee program to fund additional lanes; County/Development to fund sidewalks, curb & gutter, and landscaping costs

(4) Rocklin Road Extension functional equivalent

(5) Other funding not identified

(6) City of Roseville funding

(7) Congestion Mitigation and Air Quality (CMAQ)

Meadow Vista Benefit District			All Costs in Thousands \$					
Street/Intersection	Segment	Description of Improvements	Est. Total Cost	Funding Source				
				Frontage Imp. Funding	Local/Misc. Programs		State	County Traffic Impact Fee
					Existing Deficiencies	Other		
Bancroft Road	Winchester Connector to Plan boundary	Shoulder Widening	\$22.7		\$15.6		\$7.1	
Combie Road	Placer Hills Road to Lakeview Hills Road	Shoulder Widening	\$255.5		\$168.5		\$87.0	
Lake Arthur Road	Lake Arthur north to Pinewood Way	Shoulder Widening	\$86.8		\$57.3		\$29.5	
Meadow Vista Road	Placer Hills Road to McElroy Road	Shoulder Widening	\$262.5		\$184.4		\$78.1	
Placer Hills Road	at Meadow Vista Road	Left turn lane, Signalization	\$225.9				\$225.9	
	I-80 to 0.25 miles north of Sugar Pine Road	Widen to 3-lanes	\$5,214.6	\$5,106.6			\$108.0	
	0.25 miles north of Sugar Pine Road to Meadow Vista Road	Widen to 3-lanes	\$1,668.8				\$1,668.8	
	Meadow Vista Road to north of Combie Road	Widen to 3-lanes	\$2,303.1	\$415.4			\$1,887.7	
	Combie Road to Coyote Mountain Road	Shoulder Widening	\$431.0		\$253.7		\$177.3	
Old County Road	Sugar Pine Road to Bancroft Road	Construct 2-lanes	\$384.1	\$212.5			\$171.7	
Road Adjacent Trails	Various Locations	Minor grading	\$324.9	\$27.8		\$192.9	\$104.2	
<b>Meadow Vista Fee District Totals:</b>			<b>\$11,179.9</b>	<b>\$5,762.2</b>	<b>\$679.5</b>	<b>\$192.9</b>	<b>\$0.0</b>	<b>\$4,545.3</b>

Newcastle/Horseshoe Bar/Penryn Benefit District			All Costs in Thousands \$				
Street/Intersection	Segment	Description of Improvements	Est. Total Cost	Funding Source			County Traffic Impact Fee
				Frontage Imp. Funding	Local/Misc. Programs Existing Deficiencies	Other	
Auburn Folsom Road	at King Road	Signalize / Intersection Improvements	\$552.2				\$552.2
	at Horseshoe Bar Road	Signalize / Intersection Improvements	\$372.5				\$372.5
Bald Hill Road	Mount Vernon Road to Lozanos Road	Widen / Reconstruct	\$3,449.8		\$391.1		\$3,058.7
Brennans Road	at Rock Springs Road	Improve Sight Distance	\$173.9				\$173.9
Crater Hill Road	at Chili Hill Road	Realign Intersection	\$165.2		\$165.2		\$0.0
Chili Hill Road	West of Lozanos Road	Realign horizontal curve	\$43.6		\$43.6		\$0.0
Dick Cook Road	Auburn Folsom Road to Val Verde Road	Widen / Reconstruct curves	\$2,323.9				\$2,323.9
English Colony Way	at Taylor Road	Signalize	\$552.2				\$552.2
	Sierra College Boulevard to Taylor Road	Realign / Widen for Shoulders and Bike Lanes	\$3,356.6				\$3,356.6
Gilardi Road	at I-80	Bridge Modifications	\$3,476.6			\$3,476.6	\$0.0
Horseshoe Bar Road	Town of Loomis to Placer School Road	Construct Bike Lanes / Shoulders	\$935.7				\$935.7
	La Playa Court to Auburn Folsom Road	Construct Bike Lanes / Shoulders	\$185.8				\$185.8
	Auburn Folsom Road to Folsom Lake Park	Shoulder Widening	\$376.2				\$376.2
King Road	at Val Verde Road	Improve Sight Distance	\$217.4		\$217.4		\$0.0
	Town of Loomis to Auburn Folsom Road	Construct Bike Lanes / Shoulders	\$1,216.2				\$1,216.2
	at I-80	Bridge Modifications	\$3,476.5			\$3,381.8	\$94.7

Newcastle/Horseshoe Bar/Penryn Benefit District			All Costs in Thousands \$					
Street/Intersection	Segment	Description of Improvements	Est. Total Cost	Funding Source			County Traffic Impact Fee	
				Frontage Imp. Funding	Local/Misc. Programs			State
Existing Deficiencies	Other							
Lozanos Road	at Auburn Ravine	Replace Bridge	\$790.9			\$693.2	\$97.7	
	Ophir Road to Wise Road	Shoulder Widening	\$612.6				\$612.6	
Newcastle Road	at I-80	Bridge Modifications	\$6,083.8				\$6,083.8	
	Indian Hill Road to Rattlesnake Road	Shoulder Widening	\$1,159.9				\$1,159.9	
Penryn Road	I-80 to King Road	Realign / Widen for Shoulders and Bike Lanes	\$1,403.6				\$1,403.6	
	at Boyington Road / I-80	Signalize / Intersection Improvements	\$639.0				\$639.0	
	at Boulder Creek Road / I-80	Signalize / Intersection Improvements	\$639.0				\$639.0	
	at King Road	Signalize / Intersection Improvements	\$447.1				\$447.1	
	at Taylor Road	Signalize / Intersection Improvements	\$552.2				\$552.2	
	at I-80	Bridge Modifications	\$3,476.6				\$3,476.6	
Rattlesnake Road	Shirland Tract Road to Folsom Lake Park	Repair Shoulders and Culverts	\$638.8		\$638.8		\$0.0	
Sierra College Boulevard	at Del Mar Avenue	Signalize	\$552.2				\$552.2	
	Rocklin Road to I-80	Widen to 4-lanes					\$0.0	
	King Road to English Colony Way	Widen to 4-lanes					\$0.0	
Taylor Road	Town of Loomis to Plan Boundary	Construct Bike Lanes / Shoulders	\$278.1			\$278.1	\$0.0	
Wise Road	Ophir Road to Crater Hill Road	Shoulder Widening	\$663.5				\$663.5	
State Route 193	Taylor Road to Gold Hill Road	Shoulder Widening	\$1,738.1				\$869.1	
<b>Newcastle/Horseshoe Bar/Penryn Fee District Totals:</b>			<b>\$40,549.7</b>	<b>\$0.0</b>	<b>\$1,456.2</b>	<b>\$971.4</b>	<b>\$17,287.8</b>	<b>\$20,834.3</b>

Placer Central Benefit District			All Costs in Thousands \$					
Street/Intersection	Segment	Description of Improvements	Est. Total Cost	Funding Source				
				Frontage Imp. Funding	Local/Misc. Programs		State	County Traffic Impact Fee
					Existing Deficiencies	Other		
Gladding Road	at Coon Creek	Replace Bridge	\$1,709.3			\$1,367.3		\$342.1
Mount Vernon Road	at Ayres Holmes Road	Improve Sight Distance	\$139.2		\$69.6			\$69.6
	at Mount Pleasant Road	Reconstruct Intersection	\$217.4		\$112.9			\$104.5
Riosa Road	State Route 65 to Andressen Road	Shoulder Widening	\$172.0					\$172.0
Sierra College Boulevard	English Colony Way to State Route 193	Widen to 4-lanes	\$1,732.7					\$1,732.7
State Route 193	Gold Hill Road to Sierra College Boulevard	Shoulder Widening	\$879.5				\$439.8	\$439.8
	City of Lincoln to Sierra College Boulevard	Widen to 4-lanes	\$5,214.6			\$869.1	\$2,607.3	\$1,738.2
<b>Placer Central Fee District Totals:</b>			<b>\$10,064.8</b>	<b>\$0.0</b>	<b>\$182.4</b>	<b>\$2,236.3</b>	<b>\$3,047.1</b>	<b>\$4,598.9</b>

Placer East Benefit District			All Costs in Thousands \$					
Street/Intersection	Segment	Description of Improvements	Est. Total Cost	Funding Source			County Traffic Impact Fee	
				Frontage Imp. Funding	Local/Misc. Programs			State
					Existing Deficiencies	Other		
Applegate Road	Clipper Gap Road to Giesendorfer Road	Shoulder Widening	\$262.5				\$262.5	
Bonneybrook Road	Ridge Road to Baxter Road	Shoulder Widening	\$116.5				\$116.5	
Canyon Way	Weimar Cross Road to City of Colfax	Shoulder Widening	\$191.3				\$191.3	
Crother Road	at Wooley Creek	Replace Bridge	\$608.4			\$547.6	\$60.8	
	at Placer Hills Road	Repair Bridge / Intersection Improvements	\$608.4			\$547.6	\$60.8	
	Placer Hills Road to Lake Arthur Road	Shoulder Widening	\$86.8				\$86.8	
Donner Summit Road	I-80 to Donner Summit	Shoulder Widening	\$104.2				\$104.2	
Giesendorfer Road	Applegate Road to Paoli Lane	Shoulder Widening	\$81.7				\$81.7	
Gold Run Road	Magra Road to Lincoln Road	Shoulder Widening	\$53.8				\$53.8	
Hampshire Rocks Road	Cisco Road to Donner Pass Road	Shoulder Widening	\$187.7				\$187.7	
Lincoln Road	Gold Run Road to Ridge Road	Shoulder Widening	\$111.2				\$111.2	
Magra Road	Rollins Lake Road to Gold Run Road	Shoulder Widening	\$269.5				\$269.5	
Paoli Lane	Giesendorfer Road to Ponderosa Way	Shoulder Widening	\$29.6				\$29.6	
Placer Hills Road	Crother Road to Tokayana Way	Shoulder Widening	\$351.2				\$351.2	
Ponderosa Way	Paoli Way to Weimar Cross Road	Shoulder Widening	\$34.7				\$34.7	
Ridge Road	Lincoln Road to Bonneybrook Road	Shoulder Widening	\$133.9				\$133.9	

Placer East Benefit District			All Costs in Thousands \$					
Street/Intersection	Segment	Description of Improvements	Est. Total Cost	Funding Source			County Traffic Impact Fee	
				Frontage Imp. Funding	Local/Misc. Programs			State
					Existing Deficiencies	Other		
Rollins Lake Road	State Route 174 to Magra Road	Shoulder Widening	\$272.9				\$272.9	
Tokayana Way	Placer Hills Road to Church Street	Shoulder Widening	\$104.2				\$104.2	
Weimar Cross Road	Placer Hills Road to I-80	Shoulder Widening	\$97.3				\$97.3	
State Route 174	City of Colfax to Rollins Lake Road	Shoulder Widening	\$52.2				\$52.2	
<b>Placer East Fee District Totals:</b>			<b>\$3,758.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$1,095.1</b>	<b>\$0.0</b>	<b>\$2,662.8</b>

Placer West Benefit District			All Costs in Thousands \$					
Street/Intersection	Segment	Description of Improvements	Est. Total Cost	Funding Source				
				Frontage Imp. Funding	Local/Misc. Programs		State	County Traffic Impact Fee
					Existing Deficiencies	Other		
Brewer Road	at Curry Creek	Replace Bridge	\$608.4			\$486.6		\$121.7
Fiddymment Road	Moore Road to City of Roseville	Shoulder Widening	\$176.6					\$176.6
Moore Road	at Fiddymment Road	Improve Sight Distance	\$130.3		\$24.4			\$105.9
Nicolaus Road	at Coon Creek	Replace Bridge	\$479.9			\$379.8		\$100.0
<b>Placer West Fee District Totals:</b>			<b>\$1,395.2</b>	<b>\$0.0</b>	<b>\$24.4</b>	<b>\$866.5</b>	<b>\$0.0</b>	<b>\$504.3</b>

Sunset Benefit District			All Costs in Thousands \$							
Street / Intersection	Segment	Description of Improvements	Est. Total Cost	Funding Source					State	County Traffic Impact Fee
				Frontage Imp. Funding	Local/Misc. Programs			Other		
					Existing Deficiencies	Redevelopment <sup>(3)</sup>				
Foothills Boulevard	City of Roseville to Athens Avenue	Construct 2-lanes	\$8,888.7	\$1,646.1						\$7,242.6
	at Pleasant Grove Creek / Athens Avenue	Construct Bridge	\$1,975.3				\$493.8	(1)		\$1,481.5
Industrial Avenue	City of Roseville to State Route 65	Shoulder Widening	\$905.3	\$411.5						\$493.7
Sunset Boulevard	State Route 65 to Cincinnati Avenue	Widen to 4-lanes	\$1,975.3							\$1,975.3
	at UPRR / Industrial Avenue	Overcrossing Structure	\$13,354.6				\$5,267.4	(2)		\$8,087.2
	Cincinnati Avenue to Foothills Boulevard	Construct 2-lanes	\$1,810.6	\$1,316.8						\$493.8
ITS / Safety	Fee District	ITS and Safety Improvements	\$693.4				\$346.7	(2)		\$346.7
<b>Sunset Fee District Totals:</b>			<b>\$29,603.2</b>	<b>\$3,374.4</b>	<b>\$0.0</b>	<b>\$4,000.0</b>	<b>\$6,107.9</b>		<b>\$0.0</b>	<b>\$16,120.9</b>

(1) Other: City of Roseville

(2) Other: To be Determined

(3) Redevelopment Contribution to District, not specific projects. Amount deducted from total County TIF. Amount is not subject to annual CCLs.

Tahoe Benefit District			All Costs in Thousands \$					
Street/Intersection	Segment	Description of Improvements	Est. Total Cost	Funding Source				
				Frontage Imp. Funding	Local/Misc. Programs		State	County Traffic Impact Fee
					Existing Deficiencies	Other		
Alpine Meadows Road	Alpine Meadows Road	Roadway Widening	\$250.0				\$250.0	
	Alpine Meadows Road	Traffic Operations / ITS	\$150.0				\$150.0	
National Avenue	Kings Beach	Class II Bicycle Lanes	\$250.0				\$250.0	
Northstar Drive	Trimont Lane / Intercept Lot to Basque Road	Widening / Intersection Improvements	\$3,843.5			\$491.8	\$3,351.7	
Squaw Valley Road	Squaw Valley Road	Traffic Flow Improvements	\$1,000.0			\$126.1	\$873.9	
State Route 267	Town of Truckee to Brockway Summit	Widen to 4-lanes / Intersection Improvements	\$44,000.0				\$25,000.0	\$19,000.0
	at Northstar Drive	Intersection Improvements	\$750.0			\$189.0	\$561.0	
	at Schaffer Mill Road/ Truckee Tahoe Airport Road	Intersection Improvements	\$750.0			\$169.5	\$580.5	
	Various Locations	ITS / Multimodal Enhancements <sup>1</sup>	\$500.0				\$500.0	
	Various Locations	Left Turn / Acceleration Lanes	\$300.0				\$150.0	\$150.0
State Route 28	Tahoe City	Traffic Operations / ITS	\$600.0				\$600.0	
	Kings Beach	Commercial Core Improvements	\$3,627.5			\$1,836.6	\$1,562.6	\$228.3
	at SR 267	Intersection Improvements	\$1,500.0			\$650.0	\$850.0	
	Various Locations	ITS / Multimodal Enhancements <sup>1</sup>	\$500.0				\$500.0	
State Route 89	at West River Street	Intersection Improvements	\$250.0				\$250.0	
	at Squaw Valley Road	Intersection Improvements	\$1,500.0				\$1,500.0	
	at Granlibakken Road	Intersection Improvements	\$1,500.0				\$1,500.0	
	Truckee River Crossing	Realign / Improve Existing Route	\$30,100.0			\$28,450.0	\$1,650.0	
	Various Locations	ITS / Multimodal Enhancements <sup>1</sup>	\$500.0				\$500.0	

Tahoe Benefit District			All Costs in Thousands \$					
Street/Intersection	Segment	Description of Improvements	Est. Total Cost	Funding Source				
				Frontage Imp. Funding	Local/Misc. Programs		State	County Traffic Impact Fee
					Existing Deficiencies	Other		
West Shore	Tahoe City to El Dorado County	Pedestrian / Bicycle Enhancements	\$250.0					\$250.0
Fee District	Various Locations	Safety Improvements	\$950.0					\$950.0
TART Transit Routes	TART	Transit Vehicles	\$850.0					\$850.0
	TART	Bus Stop Improvements	\$350.0					\$350.0
<b>Tahoe Fee District Totals:</b>			<b>\$94,271.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$31,913.1</b>	<b>\$26,712.6</b>	<b>\$35,495.4</b>

<sup>1</sup> Multimodal Enhancements to include: transit priority infrastructure, on-street bicycle facilities, pedestrian and bicycle crosswalk enhancements, etc.

<sup>2</sup> As an alternative to roadway widening of SR 267 to four travel lanes, the County should consider alternative improvements and should be implemented only to correct identified safety or traffic operational problems and only after functionally equivalent traffic measures have been explored and rejected or implemented and determined to be insufficient.

Improvements may include, but are not limited to, transit and HOV facilities, reversible peak hour lane, or similar.

# Attachment B

PC/CR Baseline Road - Walerga Bridge			All Costs in Thousands \$						
Street/ Intersection	Segment	Description of Improvements	Est. Total Cost	Frontage Impr. Funding	Funding Source			State	County Traffic Impact Fee
					Local/Misc Programs		Other		
					Existing Deficiencies	Redevelop- ment			
Baseline Road	Brady Lane to Fiddymnt Rd/Walerga Rd	Widen to 4 lanes	\$6,429.2						\$6,429.2
	Fiddymnt Rd / Walerga Rd to Sierra Vista W. Edge	Widen to 4 lanes	\$8,266.5	1					\$8,266.5
	Sierra Vista W. Edge to Locust Road	Widen to 4 lanes	\$11,307.3	1					\$11,307.3
	Locust Road to Pleasant Grove / County Line	Widen to 4 lanes	\$9,833.5	1					\$9,833.5
	Fiddymnt Rd / Walerga Rd to County Line	Intersection Improvements <sup>2</sup>	\$5,655.4						\$5,655.4
Walerga Road	Dry Creek Bridge	Widen bridge & req. Approaches <sup>3</sup>	\$17,518.1						\$17,518.1
<b>PC/CR Baseline Road - Walerga Bridge Totals:</b>			<b>\$59,009.9</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$59,009.9</b>
<p>(1) Land development projects to complete facility to 6 lanes                  (2) Intersection Improvements to be completed at: Fiddymnt/Walerga, Westbrook/Dyer, Watt, 16th, West Dyer, Locust                  (3) 700' of northern approach &amp; 1800' of southern approach considered part of the bridge widening project  <b>FEES ILLUSTRATED REPRESENT TOTAL COST OF IMPROVEMENTS, NOT JUST THE COUNTY OBLIGATION</b></p>									

# Attachment C

Placer County Capital Facilities Impact Fee Schedule Effective October 1, 2018									
Land Use Categories	Colfax (City with County Library)			Unincorporated			Lincoln, Loomis, and Roseville (Cities without County Libraries)	Auburn and Rocklin (Cities with County Libraries)	
	Base Fee	Animal Services	TOTAL	Base Fee	Animal Services	TOTAL	Base Fee	Base Fee	
Single Family Dwelling	2,828.73	170.23	2,998.96	4,293.99	170.23	4,464.23	2,215.02	2,828.73	
Multi Family Dwelling	2,059.99	75.52	2,135.51	3,129.42	75.52	3,204.94	1,614.26	2,059.99	
Age Restricted Sr Citizens	1,859.83	108.80	1,968.63	2,823.21	108.80	2,932.01	1,456.33	1,859.83	
Office Space/sq.ft.	0.54		0.54	0.97		0.97	0.54	0.54	
Commercial Space/sq.ft.	0.34		0.34	0.60		0.60	0.34	0.34	
Industrial Space/sq.ft.	0.28		0.28	0.48		0.48	0.28	0.28	
Warehouse Space/sq.ft.	0.08		0.08	0.14		0.14	0.08	0.08	

**Notes:**

1. Fees include a 2.5% administrative charge.
2. Original Data Source: Table III-10, Hausrath and Associates Report (1994).
3. The Age-Restricted Senior Citizen occupancy level is based on an average of 1.67 persons per dwelling, compared to 2.54 persons per Single-Family dwelling and 1.85 persons per Multi-Family dwelling.
4. Fees include a CPI (Consumer Price Index) increase of 3.88% calculated as of June 2018 pursuant to Dept of Finance Consumer Price Index for All Urban Consumers.  
<http://www.dof.ca.gov/Forecasting/Economics/Indicators/Inflation/>
5. Excludes court related space.
6. Fees may be adjusted from time to time according to Chapter 15 of the Placer County Code.
7. Animal Services Fees were adopted by the Board of Supervisors on January 23, 2007 and effective February 5, 2007.

## Attachment D

<b>Fire Facility Impact Fee Schedule</b>	
<b>Updated February 26, 2019</b>	
Residential	.60 per sq. ft.
Non-residential	.35 per sq. ft.
Non- Commercial Agricultural Buildings	.13 per sq. ft.

## Attachment E

### 2018/19 PLACER COUNTY PARKS FEE CHART

	FINAL MAP	BUILDING PERMIT
<b>SINGLE FAMILY DWELLING</b>		
LOT CREATED BEFORE 1979		\$4,660
1/1/79 TO 7/11/04	\$2,055	\$2,605
7/11/04 TO PRESENT	\$735	\$3,925
<b>MULTIPLE FAMILY DWELLING AND MOBILE HOMES</b>		
LOT CREATED BEFORE 1979		\$3,390
1/1/79 TO 7/11/04	\$2,055	\$1,335
7/11/04 TO PRESENT	\$520	\$2,870
SECONDARY UNITS (NO CREDITS APPLICABLE)		\$3,390
<b>AGE-RESTRICTED DWELLINGS</b>		
LOT CREATED BEFORE 1979		\$3,070
1/1/79 TO 7/11/04	\$2,055	\$1,015
7/11/04 TO PRESENT	\$480	\$2,590
<b>PLANNED DEVELOPMENT WHEN DOUBLE FEES ARE REQUIRED</b>		
LOT CREATED 7/11/04 TO PRESENT	\$1,470	\$7,850
TOTAL FINAL MAP & PERMIT FEES:		\$9,320

Note: Fees valid beginning July 1, 2018 until adjusted (generally July 1 of each year)

Note: Fee increase July 1, 2018 = 3.6%

# COUNTYWIDE TRAFFIC FEE PROGRAM SCHEDULE

**July 23, 2018**

ITE 9<sup>th</sup> Edition



Department of Public Works and Facilities  
Transportation Division

[www.placer.ca.gov/departments/works/trafficfee](http://www.placer.ca.gov/departments/works/trafficfee)

# PLACER COUNTY

## Countywide Traffic Fee Program

### BACKGROUND/PURPOSE

In April 1996, the Placer County Board of Supervisors adopted the Countywide Traffic Fee Program, requiring new development within the County to pay traffic impact fees. The fees collected through this program, in addition to other funding sources, allow the County to construct transportation facilities needed as a result of new development.

### COUNTYWIDE BENEFIT DISTRICTS

For purposes of assessing and collecting fees, the unincorporated portions of Placer County are divided into eleven (11) benefit districts. Exhibit A depicts the general limits of each benefit district boundary.

Traffic mitigation fees for the same land use types are determined uniformly throughout a benefit district. For example, a single-family residential home is charged the same fee regardless of where it is within a benefit district. Traffic mitigation fees for the same type of land use within separate benefit districts do not result in the payment of the same fee. For example, a residential home in one benefit district is not charged the same fees as a residential home in another benefit district.

### CAPITAL IMPROVEMENT PROGRAMS

The fees collected through the Traffic Fee Program are used, in addition to other funds, to construct roadway improvements within the benefit districts.

Separate Capital Improvement Programs have been developed within each of the eleven benefit districts of the County. Each Capital Improvement Program identifies a list of transportation projects that are needed to serve future development. Funding sources are also identified for each roadway improvement, including the amounts to be collected through the Traffic Impact Fee Program.

A complete listing of the various capital improvement programs is contained in a separate document (Placer County Capital Improvement Programs) available from the Placer County Public Works and Facilities Department - *Transportation Division*.

### Dwelling Unit Equivalence (DUE)

Within each benefit district, a fee is assessed to new development based on its Dwelling Unit Equivalent (DUE). DUE is a term used to compare the trip-making characteristics of various land uses to that of a single-family residential dwelling unit. The DUE factor for a particular land use category accounts for the number of trips made within the p.m. peak hour, average trip length, and percentage of trips that are new to the roadway system as a result of the subject land use.

DUEs are expressed in terms of units of development. For example, residential land uses are typically stated in terms of DUEs per dwelling unit. Non-residential uses are typically expressed in terms of DUEs per 1,000 square feet of building construction.

Exhibit B identifies the DUE per unit of development for typical residential and non-residential land use categories. Exhibit B is merely a guide for standard types of land use categories. DPW Engineers will determine the appropriate land use category and corresponding trip generation rate upon review of a proposed development. Staff may rely on additional published trip generation rates and standards, which may not be contained in this handout when determining the appropriate DUE factor. It is often the case that a particular proposed use does not fit neatly into these categories. In these cases, staff will determine the appropriate DUE factor, in conjunction with published trip generation standards and information supplied by the applicant.

Exhibit C identifies the fee per DUE charged within each benefit district.

### Fee Calculation

The traffic mitigation fees for a project are determined as follows:

- 1) Determine the Benefit District the project is within (Exhibit A)
- 2) Determine the appropriate DUE per unit (Exhibit B)

- 3) Identify the fee per DUE within the benefit district (Exhibit C)
- 4) Determine the number of units of the project (dwelling units, 1,000 s.f.)

Fee = DUE per Unit (step #2) multiplied by the Fee per DUE (step #3) multiplied by the Number of Units (step #4)

**Fee Payment**

Fees are collected prior to issuance of building permits.

**Updates/Adjustments**

These fees are subject to annual adjustments every July based on the Construction Cost Index as published in the Engineering News Record. Periodic updates may also occur as conditions change to account for new approvals to major land use projects as well as roadway improvements that have been completed.

**OTHER FEE PROGRAMS**

In addition to the above-described Countywide Traffic Fee Program, the County also participates in four other traffic fee programs. These fee programs were developed for the purpose of funding transportation improvements that benefit multiple jurisdictions within Placer County. They are:

**1. SPRTA: South Placer Regional Transportation Authority (a joint powers authority)**

Jurisdictions: Placer County, City of Roseville, City of Rocklin, and the City of Lincoln

The SPRTA Capital Improvement Program focuses on regional transportation needs for long-term projected growth within Placer County and associated traffic effects that cross over jurisdictional boundaries. The SPRTA Fee Program and CIP are governed by a Board of elected officials representing each jurisdiction.

**2. "Bizz Johnson" Highway Interchange Joint Powers Authority – (aka: Hwy 65 JPA)**

Jurisdictions: Placer County, City of Roseville, and the City of Rocklin

The Hwy 65 JPA Fee Program was created to fund interchange improvements along Hwy 65 in the area of Rocklin, Roseville and unincorporated Placer County with the projected growth in traffic. The Hwy 65 JPA is

governed by a Board made up of elected officials from the above jurisdictions.

**3. Placer County/City of Roseville Joint Fee Program**

Jurisdictions: Placer County and the City of Roseville

The Placer County/City of Roseville (PC/CR) Fee Program was developed as a result of a cross-jurisdictional impact of traffic between Placer County and the City of Roseville in the area of Baseline Road, Fiddyment Road and Walerga Road. The Capital Improvement Program associated with this Fee Program includes only the capital improvements that require agency cooperation and joint funding.

**4. Tier 2**

Jurisdictions: Placer County, City of Roseville, City of Rocklin, and City of Lincoln

The Tier 2 Fee Program applies to development within the following SPRTA fee districts only: Placer

Vineyards, Curry Creek, Roseville MOU, Regional University, Placer Ranch and Lincoln Villages. This program has been developed to accommodate future roadway capacity requirements as a result of the above projected growth in Southern Placer County. A Capital Improvements Program (CIP), which outlines the improvements to be constructed under the program, is currently being developed and is projected to take effect prior to construction of the above listed development.

Exhibit A attached identifies the Countywide Fee districts as well as the SPRTA and PC/CR funding district areas. The Hwy 65 JPA district boundary map can be obtained by contacting the City of Roseville.

Fee calculation method and DUE rates (Exhibit B), as outlined above, are consistent among the fee programs. A complete listing of these various Capital Improvement Programs is contained in a separate document (Placer County Capital Improvement Programs) and can be obtained from Placer County Department of Public Works - Transportation Division and/or corresponding jurisdiction.

Contact: Amber Conboy (530) 745-7512

This information is available on-line at:  
**[www.placer.ca.gov/departments/works/trafficfee](http://www.placer.ca.gov/departments/works/trafficfee)**

**EXHIBIT B:**

**DUE (Dwelling Unit Equivalent) and Fee Calculations**

**Countywide Fee Program and SPRTA, County/City of Roseville, Hwy 65 JPA Programs**

**FEE = \$/DUE (From Ex. C ) x DUE Per Unit (From Ex. B ) x No. of Units (From Project)**

ITE Code	LAND USE CATEGORY	UNIT	PM PEAK RATE/unit'	TRIP LENGTH (MILES)	% NEW TRIPS	VMT PER UNIT	DUE PER UNIT
210	SINGLE FAMILY	Dwelling Unit	1.00	5.0	100%	5.00	1.000
220	SECOND RESIDENTIAL UNIT <sup>4</sup>	Dwelling Unit	0.62	5.0	100%	3.10	0.620
220	MULTI-FAMILY/APARTMENT	Dwelling Unit	0.62	5.0	100%	3.10	0.620
231	CONDOMINIUM/TOWNHOUSE	Dwelling Unit	0.78	5.0	100%	3.90	0.780
240	MOBILE HOME PARK	Dwelling Unit	0.59	5.0	100%	2.95	0.590
251	Senior Adult Housing - detached	Dwelling Unit	0.27	5.0	100%	1.35	0.270
252	Senior Adult Housing - attached	Dwelling Unit	0.23	5.0	100%	1.15	0.230
253	CONGREGATE CARE FACILITY	Dwelling Unit	0.17	2.8	74%	0.35	0.070
260	Recreational Home	Dwelling Unit	0.26	2.8	75%	0.55	0.109
110	LIGHT INDUSTRIAL	1,000 S.F.	0.97	5.1	92%	4.55	0.910
120	HEAVY INDUSTRIAL	1,000 S.F.	0.19	5.1	92%	0.89	0.178
130	INDUSTRIAL PARK	1,000 S.F.	0.85	5.1	92%	3.99	0.798
140	MANUFACTURING	1,000 S.F.	0.73	5.1	92%	3.43	0.685
150	WAREHOUSE	1,000 S.F.	0.32	5.1	92%	1.50	0.300
151	MINI-STORAGE	1,000 S.F.	0.26	3.1	92%	0.74	0.148
710	Office - Up to 10,000 s.f.	1,000 S.F.	4.26	5.1	92%	19.99	3.998
	Office 10,001 - 50,000 s.f.	1,000 S.F.	4.26	5.1	92%	19.99	3.998
	Office 50,001 - 150,000 s.f.	1,000 S.F.	1.90	5.1	92%	8.91	1.783
	Office 150,001 - 300,000 s.f.	1,000 S.F.	1.47	5.1	92%	6.90	1.379
	Office 300,001 - 500,000 s.f.	1,000 S.F.	1.32	5.1	92%	6.19	1.239
	Office 500,001 - 800,000 s.f.	1,000 S.F.	1.24	5.1	92%	5.82	1.164
	Office > 800,001 s.f.	1,000 S.F.	1.22	5.1	92%	5.72	1.145
770	BUSINESS PARK	1,000 S.F.	1.26	5.1	92%	5.91	1.182
720	MEDICAL/DENTAL OFFICE	1,000 S.F.	3.57	5.1	77%	14.02	2.804
310	Hotel	Room	0.60	6.4	71%	2.73	0.545
311	All Suites Hotel	Room	0.40	6.4	71%	1.82	0.364
312	Business Hotel	Room	0.62	6.4	71%	2.82	0.563
320	Motel	Room	0.47	6.4	59%	1.77	0.355
430	GOLF COURSE	HOLE	2.78	7.1	90%	17.76	3.553
431	MINIATURE GOLF COURSE	HOLE	0.33	7.1	90%	2.11	0.422
435	MULTIPURPOSE REC. FACILITY	Acre	5.77	7.1	90%	36.87	7.374
444	Movie Theater	1000 S.F.	3.80	2.3	85%	7.43	1.486
492	Health/Fitness Club	1000 S.F.	3.53	3.0	75%	7.94	1.589
493	Athletic Club	1000 S.F.	5.96	3.0	75%	13.41	2.682
495	Recreational Community Center	1000 S.F.	2.74	3.0	75%	6.17	1.233
520	Elementary School	1000 S.F.	1.21	4.3	80%	4.16	0.832
530	High School	1000 S.F.	0.97	4.3	90%	3.75	0.751
536	Private School (K-12)	1000 S.F.	1.70	4.3	80%	5.85	1.170
560	Church <sup>2</sup>	1000 S.F.	0.55	3.9	90%	1.93	0.386
565	DAY CARE CENTER (s.f.)	1,000 S.F.	12.34	2.0	74%	18.26	3.653
565	DAY CARE CENTER (students)	Student	0.81	2.0	74%	1.20	0.240
610	Hospital	1,000 S.F.	0.93	6.4	77%	4.58	0.917
620	NURSING/CONVALESCENT HOMES	1,000 S.F.	0.74	2.8	75%	1.55	0.311
630	Clinic	1,000 S.F.	5.18	4.8	92%	22.87	4.575
640	Animal Hospital/Veterinary Clinic	1,000 S.F.	4.72	4.8	92%	20.84	4.169
812	Building Materials & Lumber Yard < 25Ksf	1,000 S.F.	4.49	1.7	36%	2.75	0.550
813	DISCOUNT SUPERSTORE	1,000 S.F.	4.35	3.6	78%	12.21	2.443
814	SPECIALTY RETAIL Center	1,000 S.F.	2.71	3.6	78%	7.61	1.522
815	DISCOUNT STORE - No Grocery	1,000 S.F.	4.98	1.8	57%	5.11	1.022
816	HARDWARE/PAINT STORE	1,000 S.F.	4.84	1.7	36%	2.96	0.592
817	NURSERY	1,000 S.F.	6.94	1.7	36%	4.25	0.849
818	NURSERY - WHOLESALE	Acre	0.45	1.7	36%	0.28	0.055
820	LOCAL SHOPPING CENTER (≤200 Ksf)	1,000 S.F.	5.99	1.8	59%	6.36	1.272

ITE Code	LAND USE CATEGORY	UNIT	PM PEAK RATE/unit <sup>1</sup>	TRIP LENGTH (MILES)	% NEW TRIPS	VMT PER UNIT	DUE PER UNIT
	SHOPPING CENTER (200,001 - 500 Ksf)	1,000 S.F.	3.96	2.3	76%	6.92	1.384
	Shopping Center (500,001 - 1,000,000 S.F.)	1,000 S.F.	3.08	3.0	78%	7.21	1.441
	Shopping Center (>1,000,000 S.F.)	1,000 S.F.	2.72	3.6	78%	7.64	1.528
823	FACTORY OUTLET	1,000 S.F.	2.29	3.6	78%	6.43	1.286
880	Pharmacy/Drugstore w/o Drive-thru	1,000 S.F.	8.40	1.8	47%	7.11	1.421
881	Pharmacy/Drugstore w/ Drive-thru	1,000 S.F.	9.91	1.8	51%	9.10	1.819
931	QUALITY RESTAURANT	1,000 S.F.	7.49	2.5	79%	14.79	2.959
932	HIGH TURNOVER RESTAURANT	1,000 S.F.	9.85	1.9	76%	14.22	2.845
933	FAST FOOD w/o Drive Thru	1,000 S.F.	26.15	1.7	49%	21.78	4.357
934	FAST FOOD w/ Drive Thru	1,000 S.F.	32.65	1.7	49%	27.20	5.439
936	Coffee/Donut Shop w/o Drive Thru	1,000 S.F.	40.75	1.5	22%	13.45	2.690
937	Coffee/Donut Shop w/ Drive Thru	1,000 S.F.	42.80	1.5	22%	14.12	2.825
938	Coffee/Donut Shop w/ Drive Thru & No.	1,000 S.F.	75.00	1.5	22%	24.75	4.950
939	Bread/Bagel Shop w/o Drive Thru	1,000 S.F.	28.00	1.5	22%	9.24	1.848
940	Bread/Bagel Shop w/ Drive Thru	1,000 S.F.	18.99	1.5	22%	6.27	1.253
841	AUTO DEALER - NEW	1,000 S.F.	2.62	2.4	76%	4.78	0.956
843	Automobile Parts Sales	1,000 S.F.	5.98	3.6	78%	16.79	3.358
848	TIRE STORE	1,000 S.F.	4.15	2.2	80%	7.30	1.461
941	QUICK LUBE VEHICLE SHOP	Stall	5.19	2.2	83%	9.48	1.895
942	AUTOMOBILE CARE CENTER	1,000 S.F.	3.11	2.2	83%	5.68	1.136
944	Gas Station	Fuel Position	13.87	1.9	20%	5.27	1.054
945	Gas Station w/Conv. Market	Fuel Position	13.51	1.9	20%	5.13	1.027
946	Gas Station w/Conv. Mkt./Wash	Fuel Position	13.86	1.9	20%	5.27	1.053
850	SUPERMARKET	1,000 S.F.	9.48	1.7	48%	7.74	1.547
851	CONVENIENCE MARKET - 24 hours	1,000 S.F.	52.41	1.5	22%	17.30	3.459
852	CONVENIENCE MARKET < 24 hours	1,000 S.F.	34.57	1.5	22%	11.41	2.282
853	CONVENIENCE MARKET w/Gas Pumps	1,000 S.F.	50.92	1.5	22%	16.80	3.361
861	DISCOUNT CLUB	1,000 S.F.	4.18	2.3	79%	7.60	1.519
862	Home Improvement Superstore	1,000 S.F.	2.33	1.8	52%	2.18	0.436
863	Electronics Superstore	1,000 S.F.	4.50	1.8	60%	4.86	0.972
864	Toy/Children's Superstore	1,000 S.F.	4.99	1.8	59%	5.30	1.060
890	FURNITURE	1,000 S.F.	0.45	3.6	78%	1.26	0.253
911	WALK-IN-BANK	1,000 S.F.	12.13	1.6	77%	14.94	2.989
912	DRIVE-IN-BANK	1,000 S.F.	24.30	1.6	57%	22.16	4.432

Notes:

<sup>1</sup> ITE Trip Generation Manual, 9th Edition

<sup>2</sup> A church may include a sanctuary/assembly hall, parsonage, and/or meeting rooms

<sup>4</sup> For the purposes of this Ordinance, a secondary dwelling, as defined in Section 17.56.200 of the current Zoning Ordinance, is considered a multi-family residence.

**Exhibit C**  
**Traffic Mitigation Fees**  
**Fees per DUE by Benefit District**

<b>Benefit District</b>	<b>County Fee per DUE</b>	<b>Hwy. 65 JPA Fee Per DUE</b>	<b>SPRTA Regional Fee Per DUE</b>	<b>PC/CR Fee Per DUE</b>	<b>Total Fee Per DUE</b>
Auburn/Bowman	\$5,396	\$0	\$0	\$0	<b>\$5,396</b>
Dry Creek	\$3,400	\$0	\$656	\$821	<b>\$4,877</b>
Foresthill (Residential)	\$4,999	\$0	\$0	\$0	<b>\$4,999</b>
Foresthill (Non-Residential)	\$2,599	\$0	\$0	\$0	<b>\$2,599</b>
Granite Bay	\$6,772	\$0	\$654	\$0	<b>\$7,426</b>
Meadow Vista	\$5,494	\$0	\$0	\$0	<b>\$5,494</b>
Newcastle/Horseshoe Bar/Penryn	\$5,235	\$0	\$1,603	\$0	<b>\$6,838</b>
Placer Central	\$2,253	\$0	\$2,021	\$0	<b>\$4,274</b>
Placer East	\$3,645	\$0	\$0	\$0	<b>\$3,645</b>
Placer West	\$2,791	\$0	\$1,544	\$179	<b>\$4,514</b>
Sunset	\$1,807*	\$1,528	\$1,347	\$267	<b>SEE BELOW*</b>
Tahoe	\$5,440	\$0	\$0	\$0	<b>\$5,440</b>

**Notes:**

County fees effective 7/23/2018 (Tahoe 8/2017)

SPRTA fees effective 7/1/2018

Hwy 65 JPA fees effective 7/1/2018

Placer County/City of Roseville (PC/CR) Fee Program effective 7/23/2018

See Exhibit A for Benefit District Map

See Exhibit B for Dwelling Unit Equivalent (DUE) Factors

\* Sunset Countywide Fees only apply to new SF (enclosed and/or outdoor uses); County Fee = \$1807/1000sf of new SF. If project only includes existing SF = \$0 Countywide Fee

Sunset Fees for other fee programs are calculated per DUE for any change in use and/or new use; Sunset Fees = Hwy 65 Fee (per DUE) + SPRTA Fee (per DUE) + PC/CR Fee (per DUE)

**ATTACHMENT G  
RVSP FEE PROGRAM FEE SCHEDULE FOR FY 2018-19**

Fee Zone	Original Assessor Parcel Number	Use	Fee Unit	Infrastructure Facilities Fee Component	Administration Component (3%)	Supplemental Facilities Fee Component	Administration Component (3%)	Total RVSP Fee
1	023-221-007	Commercial	per acre	\$249,827	\$7,495	\$1,484	\$45	\$258,851
2	023-200-056	Commercial	per acre	\$252,214	\$7,566	\$1,484	\$45	\$261,310
3	023-221-006	Low Density Residential	per unit	\$27,812	\$834	\$2,266	\$68	\$30,981
4	023-200-023	Low Density Residential	per unit	\$28,346	\$850	\$2,266	\$68	\$31,530
4	023-200-023	Estate Residential	per unit	\$28,532	\$856	\$2,295	\$69	\$31,752
4	023-200-072	Low Density Residential	per unit	\$28,346	\$850	\$2,266	\$68	\$31,530
4	023-200-031	Low Density Residential	per unit	\$28,346	\$850	\$2,266	\$68	\$31,530
4	023-200-031	Medium Density Residential	per unit	\$26,469	\$794	\$1,874	\$56	\$29,193
4	023-200-074	Low Density Residential	per unit	\$28,346	\$850	\$2,266	\$68	\$31,530
5	023-200-057	Non-Participating	per unit	\$26,469	\$794	\$1,874	\$56	\$29,193
5	023-221-004	Non-Participating	per unit	\$29,680	\$890	\$2,266	\$68	\$32,904
5	023-221-005	Non-Participating	per unit	\$29,680	\$890	\$2,266	\$68	\$32,904