



DEVELOPMENT IMPACT FEE REPORT
FISCAL YEAR ENDING JUNE 30, 2019

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.

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 City-County Traffic Fees held in excess of the prior five fiscal years is \$1,599,426. The total balance in the account is \$2,131,538.

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
Revenues					
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	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 4,888,899	\$ 5,699,953	\$ 6,263,325	\$ 8,032,151	\$ 5,630,543
Expenditures					
Expenditures	\$ 1,000,000	\$ 225,387	\$ 5,244,017	\$ 3,344,016	\$ 5,244,017
Total Expenditures	\$ 1,000,000	\$ 225,387	\$ 5,244,017	\$ 3,344,016	\$ 5,244,017
Revenues Over (Under)					
Expenditures	\$ 3,888,899	\$ 5,474,566	\$ 1,019,308	\$ 4,688,135	\$ 386,526
Fund Balance, Beginning of Year	\$ 17,496,896	\$ 21,385,795	\$ 26,860,361	\$ 27,879,669	\$ 32,567,804
Fund Balance, End of Year	\$ 21,385,795	\$ 26,860,361	\$ 27,879,669	\$ 32,567,804	\$ 32,954,330

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
Total Revenue Available	\$ 21,385,795	\$ 26,860,361	\$ 27,879,669	\$ 32,567,804	\$ 32,954,330

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
Revenues					
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	\$ -	\$ -
Total Revenues	\$ 362,554.16	\$ 419,870.03	\$ 597,696.68	\$ 404,620.74	\$ 496,978.86
Expenditures					
Expenditures	\$ 219,101.64	\$ 366,000.00	\$ 256,749.00	\$ 256,749.00	\$ 242,859.71
Total Expenditures	\$ 219,101.64	\$ 366,000.00	\$ 256,749.00	\$ 256,749.00	\$ 242,859.71
Revenues Over (Under)					
Expenditures	\$ 143,452.52	\$ 53,870.03	\$ 340,947.68	\$ 147,871.74	\$ 254,119.15
Fund Balance, Beginning of Year	\$ 2,910,691.10	\$ 3,054,143.62	\$ 3,108,013.65	\$ 3,448,961.33	\$ 3,596,833.07
Fund Balance, End of Year	\$ 3,054,143.62	\$ 3,108,013.65	\$ 3,448,961.33	\$ 3,596,833.07	\$ 3,850,952.22

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
Total Revenue Available	\$ 3,054,143.62	\$ 3,108,013.65	\$ 3,448,961.33	\$ 3,596,833.07	\$ 3,850,952.22

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
Revenues					
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	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 520,319.60	\$ 440,202.20	\$ 381,798.33	\$ 283,261.09	\$ 387,976.89
Expenditures					
Expenditures	\$ 25,242.00	\$ 4,750.00	\$ -	\$ -	\$ 249,793.35
Total Expenditures	\$ 25,242.00	\$ 4,750.00	\$ -	\$ -	\$ 249,793.35
Revenues Over (Under)					
Expenditures	\$ 495,077.60	\$ 435,452.20	\$ 381,798.33	\$ 283,261.09	\$ 138,183.54
Fund Balance, Beginning of Year	\$ 2,944,708.36	\$ 3,439,785.96	\$ 3,875,238.16	\$ 4,257,036.49	\$ 4,540,297.58
Fund Balance, End of Year	\$ 3,439,785.96	\$ 3,875,238.16	\$ 4,257,036.49	\$ 4,540,297.58	\$ 4,678,481.12

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
Total Revenue Available	\$ 3,439,785.96	\$ 3,875,238.16	\$ 4,257,036.49	\$ 4,540,297.58	\$ 4,678,481.12

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
Revenues					
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	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 45,734.92	\$ 44,794.00	\$ 43,843.43	\$ 52,271.23	\$ 195,542.69
Expenditures					
Expenditures	\$ 36,784.93	\$ -	\$ -	\$ -	\$ 45,509.57
Total Expenditures	\$ 36,784.93	\$ -	\$ -	\$ -	\$ 45,509.57
Revenues Over (Under)					
Expenditures	\$ 8,949.99	\$ 44,794.00	\$ 43,843.43	\$ 52,271.23	\$ 150,033.12
Fund Balance, Beginning of Year	\$ -	\$ 8,949.99	\$ 53,743.99	\$ 97,587.42	\$ 149,858.65
Fund Balance, End of Year	\$ 8,949.99	\$ 53,743.99	\$ 97,587.42	\$ 149,858.65	\$ 299,891.77

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)
Total Revenue Available	\$ 8,949.99	\$ 53,743.99	\$ 97,587.42	\$ 149,858.65	\$ 299,891.77

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
Revenues					
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	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 27,750.45	\$ 17,043.70	\$ 34,743.18	\$ 28,464.28	\$ 34,860.34
Expenditures					
Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues Over (Under)					
Expenditures	\$ 27,750.45	\$ 17,043.70	\$ 34,743.18	\$ 28,464.28	\$ 34,860.34
Fund Balance, Beginning of Year	\$ 24,090.24	\$ 51,840.69	\$ 68,884.39	\$ 103,627.57	\$ 132,091.85
Fund Balance, End of Year	\$ 51,840.69	\$ 68,884.39	\$ 103,627.57	\$ 132,091.85	\$ 166,952.19

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
Total Revenue Available	\$ 51,840.69	\$ 68,884.39	\$ 103,627.57	\$ 132,091.85	\$ 166,952.19

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
Revenues					
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	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 31,246.73	\$ 51,243.97	\$ 49,317.39	\$ 41,599.61	\$ 56,801.37
Expenditures					
Expenditures	\$ 10,500.37	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 10,500.37	\$ -	\$ -	\$ -	\$ -
Revenues Over (Under)					
Expenditures	\$ 20,746.36	\$ 51,243.97	\$ 49,317.39	\$ 41,599.61	\$ 56,801.37
Fund Balance, Beginning of Year	\$ -	\$ 20,746.36	\$ 71,990.33	\$ 121,307.72	\$ 162,907.33
Fund Balance, End of Year	\$ 20,746.36	\$ 71,990.33	\$ 121,307.72	\$ 162,907.33	\$ 219,708.70

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	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue Available	\$ 20,746.36	\$ 71,990.33	\$ 121,307.72	\$ 162,907.33	\$ 219,708.70

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
Revenues					
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	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 295,321.64	\$ 112,017.52	\$ 157,072.99	\$ 152,304.67	\$ 174,869.67
Expenditures					
Expenditures	\$ 140,240.50	\$ -	\$ 4,830.00	\$ -	\$ -
Total Expenditures	\$ 140,240.50	\$ -	\$ 4,830.00	\$ 137,000.00	\$ -
Revenues Over (Under)					
Expenditures	\$ 155,081.14	\$ 112,017.52	\$ 152,242.99	\$ 15,304.67	\$ 174,869.67
Fund Balance, Beginning of Year	\$ -	\$ 155,081.14	\$ 267,098.66	\$ 419,341.65	\$ 571,646.32
Fund Balance, End of Year	\$ 155,081.14	\$ 267,098.66	\$ 419,341.65	\$ 434,646.32	\$ 746,515.99

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	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue Available	\$ 155,809.38	\$ 267,098.66	\$ 419,341.65	\$ 434,646.32	\$ 746,515.99

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
Revenues					
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	\$ -	\$ -	\$ -	\$ -	
Total Revenues	\$ 37,238.86	\$ 40,972.71	\$ 28,194.84	\$ 43,934.55	\$ 53,263.31
Expenditures					
Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues Over (Under)					
Expenditures	\$ 37,238.86	\$ 40,972.71	\$ 28,194.84	\$ 43,934.55	\$ 52,228.29
Fund Balance, Beginning of Year	\$ 21,435.95	\$ 58,674.81	\$ 99,647.52	\$ 127,842.36	\$ 171,776.91
Fund Balance, End of Year	\$ 58,674.81	\$ 99,647.52	\$ 127,842.36	\$ 171,776.91	\$ 224,005.20

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
Total Revenue Available	\$ 58,674.81	\$ 99,647.52	\$ 127,842.36	\$ 171,776.91	\$ 224,005.20

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
Revenues					
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	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 87,348.29	\$ 100,309.69	\$ 103,730.13	\$ 66,321.84	\$ 79,719.98
Expenditures					
Expenditures	\$ 87,348.29	\$ 29,204.03	\$ -	\$ -	\$ 20,000.00
Total Expenditures	\$ 87,348.29	\$ 29,204.03	\$ -	\$ -	\$ 20,000.00
Revenues Over (Under)					
Expenditures	\$ -	\$ 71,105.66	\$ 103,730.13	\$ 66,321.84	\$ 59,719.98
Fund Balance, Beginning of Year	\$ -	\$ -	\$ 71,105.66	\$ 174,835.79	\$ 241,157.63
Fund Balance, End of Year	\$ -	\$ 71,105.66	\$ 174,835.79	\$ 241,157.63	\$ 300,877.61

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	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue Available	\$ -	\$ 71,105.66	\$ 174,835.79	\$ 241,157.63	\$ 300,877.55

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
Revenues					
Fees	\$ 3,565.00	\$ 7,800.00	\$ -	\$ -	\$ 4,500.00
Interest	\$ 57.54	\$ 167.73	\$ 187.77	\$ 245.41	\$ 309.72
Other Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 3,622.54	\$ 7,967.73	\$ 187.77	\$ 245.41	\$ 4,809.72
Expenditures					
Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues Over (Under)					
Expenditures	\$ 3,622.54	\$ 7,967.73	\$ 187.77	\$ 245.41	\$ 4,809.72
Fund Balance, Beginning of Year	\$ 3,615.63	\$ 7,238.17	\$ 15,205.90	\$ 15,393.67	\$ 15,639.08
Fund Balance, End of Year	\$ 7,238.17	\$ 15,205.90	\$ 15,393.67	\$ 15,639.08	\$ 20,448.80

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
Total Revenue Available	\$ 7,238.17	\$ 15,205.90	\$ 15,393.67	\$ 15,639.08	\$ 20,448.80

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
Revenues					
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	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 418.03	\$ 4,758.77	\$ 4,979.86	\$ 18,866.81	\$ 18,300.48
Expenditures					
Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues Over (Under)					
Expenditures	\$ 418.03	\$ 4,758.77	\$ 4,979.86	\$ 18,866.81	\$ 18,300.48
Fund Balance, Beginning of Year	\$ 4,199.73	\$ 4,617.76	\$ 9,376.53	\$ 14,356.39	\$ 33,223.20
Fund Balance, End of Year	\$ 4,617.76	\$ 9,376.53	\$ 14,356.39	\$ 33,223.20	\$ 51,523.68

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
Total Revenue Available	\$ 4,617.76	\$ 9,376.53	\$ 14,356.39	\$ 33,223.20	\$ 51,523.68

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
Revenues					
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	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 245,513.69	\$ 235,043.13	\$ 145,640.88	\$ 124,756.65	\$ 114,211.71
Expenditures					
Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues Over (Under)					
Expenditures	\$ 245,513.69	\$ 235,043.13	\$ 145,640.88	\$ 124,756.65	\$ 114,211.71
Fund Balance, Beginning of Year	\$ 219,330.43	\$ 462,519.12	\$ 697,562.25	\$ 843,203.13	\$ 967,959.78
Fund Balance, End of Year	\$ 464,844.12	\$ 697,562.25	\$ 843,203.13	\$ 967,959.78	\$ 1,082,171.49

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
Total Revenue Available	\$ 464,844.12	\$ 697,562.25	\$ 843,203.13	\$ 967,959.78	\$ 1,082,171.49

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
Revenues					
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	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 29.10	\$ 3,175.01	\$ 8,819.66	\$ 10,606.81	\$ 9,623.07
Expenditures					
Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues Over (Under)					
Expenditures	\$ 29.10	\$ 3,175.01	\$ 8,819.66	\$ 10,606.81	\$ 9,623.07
Fund Balance, Beginning of Year	\$ 2,797.25	\$ 2,826.34	\$ 6,001.35	\$ 14,821.01	\$ 25,427.82
Fund Balance, End of Year	\$ 2,826.35	\$ 6,001.35	\$ 14,821.01	\$ 25,427.82	\$ 35,050.89

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
Total Revenue Available	\$ 2,826.35	\$ 6,001.36	\$ 14,821.02	\$ 25,427.82	\$ 35,050.89

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
Revenues					
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	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 85.62	\$ 4,382.63	\$ 9,172.28	\$ 18,202.48	\$ 4,037.77
Expenditures					
Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues Over (Under)					
Expenditures	\$ 85.62	\$ 4,382.63	\$ 9,172.28	\$ 18,202.48	\$ 4,037.77
Fund Balance, Beginning of Year	\$ 232.51	\$ 318.13	\$ 4,700.76	\$ 13,873.04	\$ 32,075.52
Fund Balance, End of Year	\$ 318.13	\$ 4,700.76	\$ 13,873.04	\$ 32,075.52	\$ 36,113.29

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
Total Revenue Available	\$ 318.13	\$ 4,700.76	\$ 13,873.04	\$ 32,075.52	\$ 36,113.29

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
Revenues					
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	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 224,884.72	\$ 412,826.02	\$ 274,004.65	\$ 60,403.42	\$ 69,761.30
Expenditures					
Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues Over (Under)					
Expenditures	\$ 224,884.72	\$ 412,826.02	\$ 274,004.65	\$ 60,403.42	\$ 69,761.30
Fund Balance, Beginning of Year	\$ 355,949.24	\$ 580,833.96	\$ 993,659.98	\$ 1,267,664.63	\$ 1,328,068.05
Fund Balance, End of Year	\$ 580,833.96	\$ 993,659.98	\$ 1,267,664.63	\$ 1,328,068.05	\$ 1,397,829.35

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
Total Revenue Available	\$ 580,833.96	\$ 993,659.98	\$ 1,267,664.63	\$ 1,328,068.05	\$ 1,397,829.35

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
Revenues					
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	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 17,654.47	\$ 20,630.14	\$ 45,230.76	\$ 28,841.93	\$ 47,913.26
Expenditures					
Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 3,030.00	\$ -	\$ -	\$ -	\$ -
Revenues Over (Under)					
Expenditures	\$ 14,624.47	\$ 20,630.14	\$ 45,230.76	\$ 28,841.93	\$ 47,913.26
Fund Balance, Beginning of Year	\$ 12,711.30	\$ 27,335.77	\$ 47,965.91	\$ 93,196.67	\$ 122,038.60
Fund Balance, End of Year	\$ 27,335.77	\$ 47,965.91	\$ 93,196.67	\$ 122,038.60	\$ 169,951.86

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
Total Revenue Available	\$ 27,335.77	\$ 47,965.91	\$ 93,196.67	\$ 122,038.60	\$ 169,951.86

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
Revenues					
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		\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 40,639.12	\$ 40,670.64	\$ 50,432.60	\$ 60,179.38	\$ 66,751.05
Expenditures					
Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues Over (Under)					
Expenditures	\$ 40,639.12	\$ 40,670.64	\$ 50,432.60	\$ 60,179.38	\$ 66,751.05
Fund Balance, Beginning of Year	\$ 123,725.81	\$ 164,364.39	\$ 205,035.57	\$ 255,468.17	\$ 315,647.55
Fund Balance, End of Year	\$ 164,364.93	\$ 205,035.03	\$ 255,468.17	\$ 315,647.55	\$ 382,398.60

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
Total Revenue Available	\$ 164,364.93	\$ 205,035.03	\$ 255,468.17	\$ 315,647.55	\$ 382,398.60

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
Revenues					
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	\$ -		\$ -	\$ -	\$ -
Total Revenues	\$ 12,773.09	\$ 19,487.46	\$ 20,648.99	\$ 20,536.30	\$ 35,658.27
Expenditures					
Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ 103.65	\$ -	\$ -	\$ -
Revenues Over (Under)					
Expenditures	\$ 12,773.09	\$ 19,383.81	\$ 20,648.99	\$ 20,536.30	\$ 35,658.27
Fund Balance, Beginning of Year	\$ 72,194.34	\$ 84,967.43	\$ 104,351.24	\$ 125,000.23	\$ 145,536.53
Fund Balance, End of Year	\$ 84,967.43	\$ 104,351.24	\$ 125,000.23	\$ 145,536.53	\$ 181,194.80

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
Total Revenue Available	\$ 109,255.12	\$ 104,351.24	\$ 125,000.23	\$ 145,536.53	\$ 181,194.80

Notes:



Countywide Traffic Impact Fee

Fee District: Auburn/Bowman

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

Description	FY 2014/15	FY 2015/16 ³	FY 2016/17	FY 2017/18	FY 2018/19
Revenues					
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 ¹	\$ -	\$ (500,000.00)	\$ -	\$ -	\$ (3,102.00)
Total Revenues	\$ 547,193.00	\$ (96,598.00)	\$ 384,695.00	\$ 146,456.00	\$ 246,883.00
Expenditures					
Expenditures	\$ 81,416.00	\$ 9,767.00	\$ 9,522.00	\$ 201,125.00	\$ 52,659.00
Total Expenditures	\$ 81,416.00	\$ 9,767.00	\$ 9,522.00	\$ 201,125.00	\$ 52,659.00
Revenues Over (Under)					
Expenditures	\$ 465,777.00	\$ (106,365.00)	\$ 375,173.00	\$ (54,669.00)	\$ 194,224.00
Fund Balance, Beginning of Year	\$ 336,921.00	\$ 802,698.00	\$ 696,333.00	\$ 1,071,506.00	\$ 1,016,837.00
Fund Balance, End of Year	\$ 802,698.00	\$ 696,333.00	\$ 1,071,506.00	\$ 1,016,837.00	\$ 1,211,061.00

Five-Year Revenue Using First In First Out Method⁴

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	\$ -	\$ -
Total Revenue Available	\$ 802,698.00	\$ 1,196,333.00	\$ 1,571,506.00	\$ 1,516,837.00	\$ 1,711,061.00

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
Revenues					
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	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 286,314.00	\$ 334,100.00	\$ 266,465.00	\$ 183,659.00	\$ 389,791.00
Expenditures					
Expenditures	\$ 67,504.00	\$ 37,694.00	\$ 15,863.00	\$ 8,740.00	\$ 50,569.00
Total Expenditures	\$ 67,504.00	\$ 37,694.00	\$ 15,863.00	\$ 8,740.00	\$ 50,569.00
Revenues Over (Under)					
Expenditures	\$ 218,810.00	\$ 296,406.00	\$ 250,602.00	\$ 174,919.00	\$ 339,222.00
Fund Balance, Beginning of Year	\$ 3,334,841.00	\$ 3,553,651.00	\$ 3,850,057.00	\$ 4,100,658.00	\$ 4,275,577.00
Fund Balance, End of Year	\$ 3,553,651.00	\$ 3,850,057.00	\$ 4,100,659.00	\$ 4,275,577.00	\$ 4,614,799.00

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
Total Revenue Available	\$ 3,553,651.00	\$ 3,850,057.00	\$ 4,100,659.00	\$ 4,275,577.00	\$ 4,614,799.00

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
Revenues					
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	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 78,896.00	\$ 61,952.00	\$ 72,182.00	\$ 62,008.00	\$ 68,393.00
Expenditures					
Expenditures	\$ 6,600.00	\$ 2,069.00	\$ 777.00	\$ 538.00	\$ 443.00
Total Expenditures	\$ 6,600.00	\$ 2,069.00	\$ 777.00	\$ 538.00	\$ 443.00
Revenues Over (Under)					
Expenditures	\$ 72,296.00	\$ 59,883.00	\$ 71,405.00	\$ 61,470.00	\$ 67,950.00
Fund Balance, Beginning of Year	\$ 131,014.00	\$ 203,310.00	\$ 263,194.00	\$ 334,599.00	\$ 396,068.00
Fund Balance, End of Year	\$ 203,310.00	\$ 263,193.00	\$ 334,599.00	\$ 396,069.00	\$ 464,018.00

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
Total Revenue Available	\$ 203,310.00	\$ 263,193.00	\$ 334,599.00	\$ 396,069.00	\$ 464,018.00

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 ²	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19
Revenues					
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 ¹	\$ 4,650,000.00	\$ -	\$ -	\$ -	\$ (10,856.00)
Total Revenues	\$ 4,879,783.00	\$ 379,302.00	\$ 580,367.00	\$ 381,073.00	\$ 236,091.00
Expenditures					
Expenditures	\$ 3,049,805.00	\$ 1,775,429.00	\$ 431,588.00	\$ 169,775.00	\$ 259,373.00
Total Expenditures	\$ 3,049,805.00	\$ 1,775,429.00	\$ 431,588.00	\$ 169,775.00	\$ 259,373.00
Revenues Over (Under)					
Expenditures	\$ 1,829,978.00	\$ (1,396,127.00)	\$ 148,779.00	\$ 211,298.00	\$ (23,282.00)
Fund Balance, Beginning of Year	\$ 952,971.00	\$ 2,782,949.00	\$ 1,386,822.00	\$ 1,535,601.00	\$ 1,746,899.00
Fund Balance, End of Year	\$ 2,782,949.00	\$ 1,386,822.00	\$ 1,535,601.00	\$ 1,746,899.00	\$ 1,723,617.00

Five-Year Revenue Using First In First Out Method³

Revenue Available:					
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	\$ -	\$ -	\$ -
Total Revenue Available	\$ 2,782,949.00	\$ 1,386,822.00	\$ 1,535,601.00	\$ 1,746,899.00	\$ 1,723,617.00

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
Revenues					
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	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 38,811.00	\$ 49,167.00	\$ 54,248.00	\$ 49,996.00	\$ 61,685.00
Expenditures					
Expenditures	\$ 3,942.00	\$ 78,098.00	\$ 39,420.00	\$ 4,685.00	\$ 301.00
Total Expenditures	\$ 3,942.00	\$ 78,098.00	\$ 39,420.00	\$ 4,685.00	\$ 301.00
Revenues Over (Under)					
Expenditures	\$ 34,869.00	\$ (28,931.00)	\$ 14,828.00	\$ 45,311.00	\$ 61,384.00
Fund Balance, Beginning of Year	\$ 1,134,728.00	\$ 1,169,598.00	\$ 1,140,666.00	\$ 1,155,495.00	\$ 1,200,805.00
Fund Balance, End of Year	\$ 1,169,597.00	\$ 1,140,667.00	\$ 1,155,494.00	\$ 1,200,806.00	\$ 1,262,189.00

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
Total Revenue Available	\$ 1,169,597.00	\$ 1,140,667.00	\$ 1,155,494.00	\$ 1,200,806.00	\$ 1,262,189.00

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
Revenues					
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 ¹	\$ -	\$ -	\$ -	\$ -	\$ (5,235.00)
Total Revenues	\$ 198,480.00	\$ 216,416.00	\$ 210,968.00	\$ 204,426.00	\$ 220,851.00
Expenditures					
Expenditures	\$ 144,582.00	\$ 90,835.00	\$ 7,827.00	\$ 151,611.00	\$ 139,514.00
Total Expenditures	\$ 144,582.00	\$ 90,835.00	\$ 7,827.00	\$ 151,611.00	\$ 139,514.00
Revenues Over (Under)					
Expenditures	\$ 53,898.00	\$ 125,581.00	\$ 203,141.00	\$ 52,815.00	\$ 81,337.00
Fund Balance, Beginning of Year	\$ 2,044,096.00	\$ 2,097,995.00	\$ 2,223,577.00	\$ 2,426,718.00	\$ 2,479,534.00
Fund Balance, End of Year	\$ 2,097,994.00	\$ 2,223,576.00	\$ 2,426,718.00	\$ 2,479,533.00	\$ 2,560,871.00

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
Total Revenue Available	\$ 2,097,994.00	\$ 2,223,576.00	\$ 2,426,718.00	\$ 2,479,533.00	\$ 2,560,871.00

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 ²	FY 2017/18 ²	FY 2018/19 ²
Revenues					
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 ¹	\$ -		\$ 96,509.00	\$ 61,910.00	\$ 34,518.00
Total Revenues	\$ 113,803.00	\$ 50,346.00	\$ 140,908.00	\$ 116,959.00	\$ 124,905.00
Expenditures					
Expenditures	\$ 4,405.00	\$ 1,113.00	\$ 953.00	\$ 1,059.00	\$ 477.00
Total Expenditures	\$ 4,405.00	\$ 1,113.00	\$ 953.00	\$ 1,059.00	\$ 477.00
Revenues Over (Under)					
Expenditures	\$ 109,398.00	\$ 49,233.00	\$ 139,955.00	\$ 115,900.00	\$ 124,428.00
Fund Balance, Beginning of Year	\$ 1,036,475.00	\$ 1,145,873.00	\$ 1,195,106.00	\$ 1,335,061.00	\$ 1,450,961.00
Fund Balance, End of Year	\$ 1,145,873.00	\$ 1,195,106.00	\$ 1,335,061.00	\$ 1,450,961.00	\$ 1,575,389.00

Five-Year Revenue Using First In First Out Method³

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
Total Revenue Available	\$ 1,145,873.00	\$ 1,195,106.00	\$ 1,335,061.00	\$ 1,450,961.00	\$ 1,575,389.00

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 loaned to another fee district.



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 ²	FY 2016/17	FY 2017/18	FY 2018/19
Revenues					
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 ¹	\$ -	\$ 500,000.00	\$ -	\$ -	\$ -
Total Revenues	\$ 72,285.00	\$ 583,094.00	\$ 136,282.00	\$ 114,245.00	\$ 168,479.00
Expenditures					
Expenditures	\$ 3,051.00	\$ 2,083.00	\$ 3,899.00	\$ 3,026.00	\$ 871.00
Total Expenditures	\$ 3,051.00	\$ 2,083.00	\$ 3,899.00	\$ 3,026.00	\$ 871.00
Revenues Over (Under)					
Expenditures	\$ 69,234.00	\$ 581,011.00	\$ 132,383.00	\$ 111,219.00	\$ 167,608.00
Fund Balance, Beginning of Year	\$ 2,038,009.00	\$ 2,107,243.00	\$ 2,688,255.00	\$ 2,820,638.00	\$ 2,931,856.00
Fund Balance, End of Year	\$ 2,107,243.00	\$ 2,688,254.00	\$ 2,820,638.00	\$ 2,931,857.00	\$ 3,099,464.00

Five-Year Revenue Using First In First Out Method³

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
Total Revenue Available	\$ 2,107,243.00	\$ 2,688,254.00	\$ 2,820,638.00	\$ 2,931,857.00	\$ 3,099,464.00

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 loaned to another fee district.



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
Revenues					
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	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 12,247.00	\$ 12,444.00	\$ 4,773.00	\$ 21,950.00	\$ 14,739.00
Expenditures					
Expenditures	\$ 386.00	\$ 446.00	\$ 38.00	\$ 8,503.00	\$ 84.00
Total Expenditures	\$ 386.00	\$ 446.00	\$ 38.00	\$ 8,503.00	\$ 84.00
Revenues Over (Under)					
Expenditures	\$ 11,861.00	\$ 11,998.00	\$ 4,735.00	\$ 13,447.00	\$ 14,655.00
Fund Balance, Beginning of Year	\$ 135,353.00	\$ 147,214.00	\$ 159,211.00	\$ 163,945.00	\$ 177,392.00
Fund Balance, End of Year	\$ 147,214.00	\$ 159,212.00	\$ 163,946.00	\$ 177,392.00	\$ 192,047.00

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
Total Revenue Available	\$ 147,214.00	\$ 159,212.00	\$ 163,946.00	\$ 177,392.00	\$ 192,047.00

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 ²	FY 2015/16	FY 2016/17 ²	FY 2017/18 ²	FY 2018/19 ²
Revenues					
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 ¹	\$ (4,650,000.00)	\$ -	\$ 1,000,000.00	\$ 1,000,000.00	\$ 1,000,000.00
Total Revenues	\$ (4,352,550.00)	\$ 137,075.00	\$ 1,091,279.00	\$ 1,411,852.00	\$ 1,191,227.00
Expenditures					
Expenditures	\$ 7,049.00	\$ 1,815.00	\$ 9,855.00	\$ 7,182.00	\$ 309.00
Total Expenditures	\$ 7,049.00	\$ 1,815.00	\$ 9,855.00	\$ 7,182.00	\$ 309.00
Revenues Over (Under)					
Expenditures	\$ (4,359,599.00)	\$ 135,260.00	\$ 1,081,424.00	\$ 1,404,670.00	\$ 1,190,918.00
Fund Balance, Beginning of Year	\$ 10,675,681.00	\$ 6,316,082.00	\$ 6,451,341.00	\$ 7,532,764.00	\$ 8,937,435.00
Fund Balance, End of Year	\$ 6,316,082.00	\$ 6,451,342.00	\$ 7,532,765.00	\$ 8,937,434.00	\$ 10,128,353.00

Five-Year Revenue Using First In First Out Method⁴

Revenue Available:					
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
Total Revenue Available	\$ 6,316,082.00	\$ 6,451,342.00	\$ 7,532,765.00	\$ 8,937,434.00	\$ 10,128,353.00

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 | outstanding balance: \$4,441,044. SPRTA has reimbursed Sunset Fee District \$1m per year since FY 16/17.
- (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 another fee district.



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 ³	FY 2016/17 ^{3,4}	FY 2017/18	FY 2018/19
Revenues					
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 ¹	\$ -	\$ 1,034,000.00	\$ 3,966,000.00	\$ -	\$ -
Total Revenues	\$ 1,106,185.00	\$ 1,810,470.00	\$ 4,601,005.00	\$ 1,935,550.00	\$ 543,486.00
Expenditures					
Expenditures	\$ 3,017,954.00	\$ 4,232,524.00	\$ 9,076,779.00	\$ 2,333,581.00	\$ 67,925.00
Total Expenditures	\$ 3,017,954.00	\$ 4,232,524.00	\$ 9,076,779.00	\$ 2,333,581.00	\$ 67,925.00
Revenues Over (Under)					
Expenditures	\$ (1,911,769.00)	\$ (2,422,054.00)	\$ (4,475,774.00)	\$ (398,031.00)	\$ 475,561.00
Fund Balance, Beginning of Year	\$ 10,041,061.00	\$ 8,129,292.00	\$ 5,707,238.00	\$ 1,231,464.00	\$ 833,434.00
Fund Balance, End of Year	\$ 8,129,292.00	\$ 5,707,238.00	\$ 1,231,464.00	\$ 833,433.00	\$ 1,308,995.00

Five-Year Revenue Using First In First Out Method⁵

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	\$ -	\$ -	\$ -
Total Revenue Available	\$ 8,129,292.00	\$ 5,707,238.00	\$ 1,231,464.00	\$ 833,433.00	\$ 1,308,994.00

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

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
Total Revenue Available	\$ 3,681,509.00	\$ 3,243,089.00	\$ 3,287,128.00	\$ 3,208,858.00	\$ 2,131,538.00

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
Infrastructure 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
Revenues					
Fees	\$ -	\$ -	\$ -	\$ 594,748.00	\$ 742,382.00
Interest	\$ -	\$ -	\$ -	\$ 4,725.99	\$ 18,707.53
Other Revenues (3% admin.)	\$ -	\$ -	\$ -	\$ 17,842.00	\$ 22,265.00
Total Revenues	\$ -	\$ -	\$ -	\$ 617,315.99	\$ 783,354.53
Expenditures					
Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 4,164.00
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 4,164.00
Revenues Over (Under)					
Expenditures	\$ -	\$ -	\$ -	\$ 617,315.99	\$ 779,190.53
Fund Balance, Beginning of Year	\$ -	\$ -	\$ -	\$ -	\$ 617,315.99
Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ 617,315.99	\$ 1,396,506.52

Five-Year Revenue Using First In First Out Method

Revenue Available:					
Current Fiscal Year	\$ -	\$ -	\$ -	\$ 617,315.99	\$ 779,190.53
Prior Fiscal Year (2-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ 617,315.99
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	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue Available	\$ -	\$ -	\$ -	\$ 617,315.99	\$ 1,396,506.52

Notes: Revenues collected for Administration purposes are not reimbursable.

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
Revenues					
Fees	\$ -	\$ -	\$ -	\$ 48,444.00	\$ 60,478.00
Interest	\$ -	\$ -	\$ -	\$ 349.57	\$ 498.22
Other Revenues (3% Admin.)	\$ -	\$ -	\$ -	\$ 1,452.00	\$ 1,814.00
Total Revenues	\$ -	\$ -	\$ -	\$ 50,245.57	\$ 62,790.22
Expenditures					
Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues Over (Under)					
Expenditures	\$ -	\$ -	\$ -	\$ 50,245.57	\$ 62,790.22
Fund Balance, Beginning of Year	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ 50,245.57	\$ 62,790.22

Five-Year Revenue Using First In First Out Method

Revenue Available:					
Current Fiscal Year	\$ -	\$ -	\$ -	\$ 50,245.57	\$ 62,790.22
Prior Fiscal Year (2-yr Old Funds)	\$ -	\$ -	\$ -	\$ -	\$ 50,245.57
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	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue Available	\$ -	\$ -	\$ -	\$ 50,245.57	\$ 113,035.79

Notes: Revenues collected for Administration purposes are not reimbursable.



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
Capital Facilities Impact Fee						
	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%
	Total Capital Facilities Impact Fee		\$30,000,000	\$36,653,000	\$ 5,000,000	
Fire Facilities Impact Fee						
	Countywide Interoperable Communication System	2016/17	\$ 6,800,000	\$ 1,600,000	\$ 242,860	24%
	Total Fire Facilities Impact Fee		\$ 6,800,000	\$ 1,600,000	\$ 242,860	
Parks and Recreational Facilities Impact Fee						
Fee Area #1 - North Tahoe / Martis Valley						
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%
	Total - Fee Area #1		\$16,044,377	\$ 3,105,000	\$ 752,000	
Fee Area #2 - Tahoe City PUD						
Tahoe City PUD	Renovation Truckee River Trail	2018/19	\$ 1,913,323	\$ 25,000	\$ 25,000	1%
	Total - Fee Area #2		\$ 1,913,323	\$ 25,000	\$ 25,000	
Fee Area #3 - Colfax						
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%
	Total - Fee Area #3		\$ 500,000	\$ 110,000	\$ -	
Fee Area #4 - Foresthill / Todd Valley						
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%
	Total - Fee Area #4		\$ 185,000	\$ 116,000	\$ 85,000	
Fee Area #5 - Meadow Vista / Auburn Area						
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%
	Total - Fee Area #5		\$ 528,142	\$ 258,000	\$ 143,000	



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
Fee Area #6 - Lincoln Area						
	no current projects		\$ -	\$ -	\$ -	
	Total - Fee Area #6		\$ -	\$ -	\$ -	
Fee Area #7 - Loomis Basin						
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%
	Total - Fee Area #7		\$ 503,291	\$ 120,000	\$ 20,000	
Fee Area #8 - City of Rocklin						
	Hidden Falls Regional Park Trails Expansion	2022/23	\$ 3,961,290	\$ 20,000	\$ -	1%
	Total - Fee Area #8		\$ 3,961,290	\$ 20,000	\$ -	
Fee Area #9 - City of Roseville						
	Hidden Falls Regional Park Trails Expansion	2022/23	\$ 3,961,290	\$ 50,000	\$ -	1%
	Total - Fee Area #9		\$ 3,961,290	\$ 50,000	\$ -	
Fee Area #10 - Granite Bay Area						
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%
	Total - Fee Area #10		\$ 4,150,000	\$ 780,000	\$ -	
Fee Area #11 - Sheridan Area						
	Sheridan Park Improvements	2022/23	\$ 350,000	\$ 50,000	\$ -	14%
	Total - Fee Area #11		\$ 350,000	\$ 50,000	\$ -	
Fee Area #12 - Dutch Flat Area						
	No Current Projects		\$ -	\$ -	\$ -	
	Total - Fee Area #12		\$ -	\$ -	\$ -	
Fee Area #13 - Dry Creek / West Placer						
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%
	Total - Fee Area #13		\$ 2,900,000	\$ 1,400,000	\$ -	
Fee Area #14 - Applegate Area						
TBD	Applegate Park Improvements	2020/21	\$ 104,000	\$ 90,000	\$ -	87%
	Total - Fee Area #14		\$ 104,000	\$ 90,000	\$ -	



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
Fee Area #15 - Ophir / Newcastle						
	Ophir Creekside Park	2021/22	\$ 125,000	\$ 125,000	\$ -	100%
	Total - Fee Area #15		\$ 125,000	\$ 125,000	\$ -	
Fee Area #16 - Serene Lakes Area						
	Memorial Overland Emigrant Trail Phases 1-3	2019/20	\$ 1,228,550	\$ 200,000		16%
	Total - Fee Area #16		\$ 1,228,550	\$ 200,000	\$ -	
Total Parks and Recreational Facilities Impact Fee			\$ 36,454,263	\$ 6,449,000	\$ 1,025,000	
Countywide Traffic Fee						
Auburn/Bowman						
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	
	Total Auburn/Bowman		\$ 3,000,000	\$ 250,000	\$ 52,659	
Dry Creek						
PJ00515	Watt Ave at Dry Creek Bridge	FY 24/25	\$ 30,000,000	\$ 15,600,600	\$ 48,362	52%
	Administrative		\$ -	\$ -	\$ 2,207	
	Total Dry Creek		\$ 30,000,000	\$ 15,600,600	\$ 50,569	
Foresthill						
	Administrative		\$ -	\$ -	\$ 443	
	Total Foresthill		\$ -	\$ -	\$ 443	
Granite Bay						
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	
	Total Granite Bay		\$ 2,694,200	\$ 475,300	\$ 259,373	



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
Meadow Vista						
PJ00527	Meadow Vista CCIP (Placer Hills Road, Meadow Vista Rd to north of Combie Road) Administrative	FY 23/24	\$ 8,000,000	\$ 1,600,000	\$ -	20%
			\$ -	\$ -	\$ 301	
	Total Meadow Vista		\$ 8,000,000	\$ 1,600,000	\$ 301	
Newcastle/Horseshoe Bar/Penryn						
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 Administrative	FY 19/20	\$ 552,200	\$ 552,200	\$ -	100.0%
			\$ -	\$ -	\$ 1,316	
	Total Newcastle/Horseshoe Bar/Penryn		\$ 4,130,800	\$ 1,955,800	\$ 139,513	
Placer Central						
	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	
	Total Placer Central		\$ 3,116,900	\$ 1,136,400	\$ 477	
Placer East						
	Shoulder widenings at various locations	FY 23/24	\$ 3,758,000	\$ 2,662,800	\$ -	70.9%
	Administrative		\$ -	\$ -	\$ 871	
Placer West						
	Brewer Rd at Curry Creek	FY 23/24	\$ 608,400	\$ 121,700	\$ -	20.0%
	Administrative		\$ -	\$ -	\$ 84	
	Total Placer West		\$ 608,400	\$ 121,700	\$ 84	



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
Sunset						
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	
	Total Sunset		\$ 40,194,200	\$ 8,187,200	\$ 309	
Tahoe						
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	
	Total Tahoe		\$ 1,500,000	\$ 1,200,000	\$ 67,925	
	Total Countywide Traffic Fee		\$ 93,244,500	\$ 30,527,000	\$ 571,210	0.6%
City/County Fee Program						
	Walerga Road at Dry Creek Bridge	FY 18/19	\$ 35,767,300	\$ 7,000,000	\$ 1,219,806	20%
	Total City/County Fee Program		\$ 35,767,300	\$ 7,000,000	\$ 1,219,806	
Riolo Vineyard Specific Plan Area Fee						
Infrastructure Facilities Plan Area Fee						
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	\$ -	
Total Infrastructure Facilities Plan Area Fee				\$ 16,884,212	\$ 8,021,527	\$ -
Supplemental County Facilities Plan Area Fee						
	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	\$ -	
Total Supplemental County Facilities Plan Area Fee				\$ -	\$ 1,927,912	\$ -