



# REPORT TO COUNCIL

## City of Sacramento

915 I Street, Sacramento, CA 95814-2604  
 www.CityofSacramento.org

CONSENT  
 September 23, 2008

Honorable Mayor and  
 Members of the City Council

**Title:** Park Development Impact Fee (PIF) Annual Report for Fiscal Years 2006-07  
 and 2005-06

**Location/Council District:** Citywide

**Recommendation:** Adopt a **Resolution:** 1) approving the *City of Sacramento Park Development Impact Fee Report for Fiscal Years 2006-07 and 2005-06*.

**Contact:** J.P. Tindell, Park Planning and Development Manager, 808-1955  
 Jay Proffitt, Program Specialist, 808-8825

**Presenters:** Not applicable

**Department:** Parks and Recreation

**Division:** Park Planning & Development Services

**Organization No:** 19001111

### Description/Analysis

**Issue:** Sacramento City Code Section 18.44.200 mandates an annual report to City Council regarding the PIF fund. Staff recommends that the City Council approve the *City of Sacramento Park Development Impact Fee Report for Fiscal Years 2006-07 and 2005-06*.

**Policy Considerations:** Providing parks and recreation facilities is consistent with the City's strategic plan to enhance liveability in Sacramento's neighborhoods by expanding park and recreation facilities throughout the City.

**Committee/Commission Action:** The Parks and Recreation Commission will receive informational copies of this report.



**Environmental Considerations:**

**California Environmental Quality Act (CEQA):** This report concerns administrative activities that will not have a significant effect on the environment, and does not constitute a "project" as defined by the California Environmental Quality Act (CEQA) [CEQA Guidelines Sections 15061(b)(3); 15378(b)(2)].

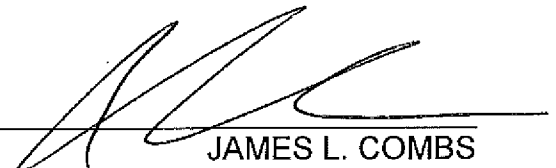
**Sustainability Considerations:** This report concerns administrative activities. Projects utilizing PIF funds will be reviewed for consistency with the goals, policies, and targets of the City Sustainability Master Plan and the Parks and Recreation Department Sustainability Master Plan.

**Rationale for Recommendation:** Sacramento City Code Section 18.44.200 mandates an annual report to City Council regarding the Park Development Impact Fee fund.

**Financial Considerations:** The attached report (Exhibit A, page 6) provides a comprehensive accounting of the revenues, expenditures, and budgets of the PIF program for fiscal years 2006-07 and 2005-06. It is noteworthy that the PIF generated \$60,011,415 in park development revenue plus interest since its inception in 1999 through June 2007. Through the end of fiscal year 2007, \$38,909,348 was allocated to projects. An additional \$8,098,800 of PIF funds was programmed in the *Approved Capital Improvement Program, 2007 – 2012* and \$600,000 has been programmed in the *Approved Capital Improvement Program, 2008 – 2013*. As of July 2007, the remaining balance of PIF funds was available for subsequent programming to additional park development and rehabilitation projects in fiscal year 2007-08 and later.


**Emerging Small Business Development (ESBD):** No goods or services are being purchased in association with this report.

Respectfully Submitted by:



JAMES L. COMBS  
Director, Parks and Recreation

Recommendation Approved:



RAY KERRIDGE  
City Manager

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**Attachment 1****Background Information**

On August 17, 1999, the City Council adopted Ordinance 99-044 which added Chapter 84.12 (subsequently changed to Chapter 18.44) to the City Municipal Code. This code, as well as City Resolution 99-475, established a PIF for development of public parks in the City of Sacramento.

Ordinance 99-044 requires preparation of an annual report on the PIF for City Council review and approval. The information provided identifies the annual beginning and ending fund balance, fees collected, and expenditures incurred. In addition, the annual report provides an accounting of park impact fee credits. These credits occur when the City enters into a contract for developer-built parks ("turn key" development).

On April 30, 2002, City Resolution 2002-231 was adopted, amending the schedule of fees, and staff was directed to report back to the City Council with information on the actual experience of developing parks with the increased fees. A review and nexus report was presented to the City Council on October 9, 2003; the report included a recommendation to increase the PIF to enable the Parks and Recreation Department to more fully develop new neighborhood and community parks. City Resolution 2004-693 established an increase to the PIF. In addition, the City Council asked staff to report back on fees for larger community facilities, land acquisition and development for regional parks, and parkland dedication for any "non-subdivided" property currently not covered under the City Quimby Ordinance. Presentation of that report, the *2007 Park Development Impact Fee Nexus Study Update*, will not be done until local economic conditions are more favorable for discussion of potential fee increases to expand the extent of development and amenities that can be provided in the City's parks and recreation system.

The intent of the PIF is to develop new parks and amenities, and to provide funding for the renovation and enhancement of existing neighborhood and community parks. PIF revenues cannot be used for land acquisition. The 2004 increase in the PIF has provided for more complete park amenities in some of the newly developing areas of the City, including shade structures, playgrounds, and park restrooms. However, some parks being master planned and developed are budgeted with the lower level fees which were collected prior to 2004 and therefore may include fewer amenities.

**RESOLUTION NO. 2008-**

Adopted by the Sacramento City Council

September 23, 2008

**APPROVING THE PARK DEVELOPMENT IMPACT FEE (PIF)  
ANNUAL REPORT FOR FISCAL YEARS 2006-07 AND 2005-06**

**BACKGROUND**

- A. On August 17, 1999, Council adopted Ordinance 99-044 that added Chapter 84.12 (subsequently changed to Chapter 18.44) to the City Municipal Code. This code established a Park Development Impact Fee (PIF) for development of public parks in the City of Sacramento.
- B. City Municipal Code Section 18.44.200 requires an annual report.

**BASED ON THE FACTS SET FORTH IN THE BACKGROUND, THE CITY COUNCIL  
RESOLVES AS FOLLOWS:**

Section 1. *The City of Sacramento Park Development Impact Fee Report for Fiscal Years 2006-07 and 2005-06* is approved.

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Exhibit A – *City of Sacramento Park Development Impact Fee Report for Fiscal Years 2006-07 and 2005-06*

# City of Sacramento

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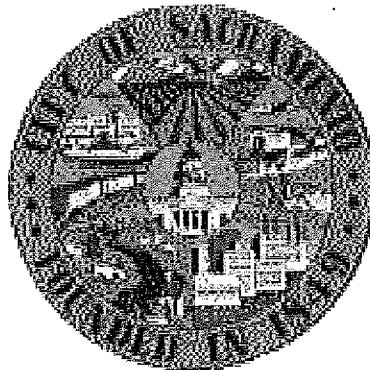
## Park Development Impact Fee Report

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FISCAL YEARS

**2006 - 2007**

**2005 - 2006**



# CITY OF SACRAMENTO

## Park Development Impact Fee Report

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## CITY OF SACRAMENTO PARK DEVELOPMENT IMPACT FEE REPORT

### Executive Summary

The Park Development Impact Fee Report (Report) is a requirement under California Government Code 66006 and Sacramento City ordinance 18.44.200. The Report requirements are located on page 2. Supplemental reports have been included to detail revenues collected and expenditures made in each of the City's eleven Community Planning Areas. All financial information is shown for the fiscal year ended June 30, 2007.

The fees are assessed upon landowners developing new property and for certain renovations and modifications to existing buildings for any residential or nonresidential use. These fees are used to provide all or a portion of the funds necessary to design, construct, and install neighborhood and community park facilities. It is the intent and purpose of the City to allow development within the City on the condition that the owners of property under development pay the costs of such park development and the costs shall not become a responsibility of the City's general fund.

The Park Development Impact Fees collected from inception to June 30, 2007 are presented below by community planning area:

Planning Area	Revenue & Interest	%
1-Central City	\$2,415,400	4.03
2-Land Park	257,172	.43
3-Pocket	1,517,029	2.53
4-South Sacramento	5,934,822	9.89
5-East Broadway	1,322,550	2.20
6-East Sacramento	537,561	.90
7-Arden/Arcade	185,039	.31
8-North Sacramento	3,206,792	5.34
9-South Natomas	3,150,487	5.25
10-North Natomas	37,441,155	62.39
11-Airport/Meadowview	2,559,050	4.26
- Administrative	1,484,358	2.47
<i>Totals</i>	<i>\$60,011,415</i>	<i>100</i>

**CITY OF SACRAMENTO**  
**PARK DEVELOPMENT IMPACT FEE REPORT**  
**Annual Report Requirements**

An annual report for the Park Development Impact Fee is required under Sacramento City Code Section 18.44.200. The park fee revenue and expenditures are accounted for in Fund 791. The information required is presented below and includes the referenced attachments:

- A1. The beginning and ending balances of the fund. - See **Page 3** for the Balance Sheets at June 30, 2007 and 2006.
- A2. The fee revenue, interest, and other income collected in the fund. – See **Page 4** for the Statement of Revenues, Expenditures, and Changes in Fund Balance for the fiscal years ended June 30, 2007 and 2006.
- A3. The amount of expenditures from the fund. - See **Page 4** for the Statement of Revenues, Expenditures, and Changes in Fund Balance for the fiscal years ended June 30, 2007 and 2006.
- A4. An accounting of all refunds and reimbursements that the City is obligated to make or has made. – See **Page 5** for refunds and **Pages 6-7** for reimbursements in the prepaid park development and park development fee credits.
- A5. The reallocation, if any, of unexpended or unappropriated fee revenue. – See **Page 8**.
- A6. The park facilities constructed and to be constructed utilizing the revenues collected from the fee. – See **Pages 9-15** for the capital improvement project report.
- A7. The estimated costs of the park facilities – See **Pages 9-15** for the capital improvement project report.
- A8. The amount of the automatic annual adjustment made pursuant to Sacramento City Code Section 18.44.120, including the basis of the calculation - See **Page 16** for the Automatic Annual Adjustment schedule for the calculations for the fiscal years ended June 30, 2007 and 2006.

**CITY OF SACRAMENTO  
PARK DEVELOPMENT FUND  
BALANCE SHEETS  
JUNE 30, 2007 AND 2006  
(in thousands)**

	<u>2007</u>	<u>2006</u>
<b><u>ASSETS</u></b>		
Cash and investments held by City	\$ 38,097	\$ 30,194
Interest receivable	314	228
Notes receivable	<u>12,169</u>	<u>2,953</u>
Total Assets	<u>\$ 50,580</u>	<u>\$ 33,375</u>
<b><u>LIABILITIES AND FUND BALANCE</u></b>		
Liabilities:		
Securities lending obligations	\$ 7,748	\$ 5,192
Accounts payable and accrued expenses	435	1,378
Advances from other funds	-	-
Prepaid park fees	<u>13,983</u>	<u>1,553</u>
Total Liabilities	<u>22,166</u>	<u>8,123</u>
Fund Balance:		
Reserved:		
For encumbrances	2,684	1,943
Unreserved:		
Designated for capital projects	8,089	7,162
Undesignated	<u>17,641</u>	<u>16,147</u>
Total Fund Balance	<u>28,414</u>	<u>25,252</u>
Total Liabilities and Fund Balance	<u>\$ 50,580</u>	<u>\$ 33,375</u>

**CITY OF SACRAMENTO  
 PARK DEVELOPMENT FUND  
 STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 FOR THE FISCAL YEARS ENDED JUNE 30, 2007 AND 2006  
 (in thousands)**

	<u>2007</u>	<u>2006</u>
<b>Revenues</b>		
Park development impact fees	\$ 9,439	\$ 12,925
Interest	1,379	647
<b>Total Revenues</b>	<u>10,818</u>	<u>13,572</u>
<b>Expenditures</b>		
Administration	128	124
Capital outlay for park development	6,075	8,226
<b>Total Expenditures</b>	<u>6,203</u>	<u>8,350</u>
<b>Excess of Revenues Over Expenditures</b>	4,615	5,222
Fund Balances, Beginning of Year	<u>23,799</u>	<u>20,030</u>
Fund Balances, End of Year	<u>\$ 28,414</u>	<u>\$ 25,252</u>

**CITY OF SACRAMENTO  
PARK DEVELOPMENT FUND  
PARK DEVELOPMENT IMPACT FEE REFUNDS  
FOR THE FISCAL YEARS ENDED JUNE 30, 2007 AND 2006**

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	<u>2007</u>	<u>2006</u>
Refunds	<u>\$ -</u>	<u>\$ -</u>

**CITY OF SACRAMENTO  
PARK DEVELOPMENT FUND  
PREPAID PARK DEVELOPMENT IMPACT FEES & IMPACT FEE CREDITS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2006**

Prepaid park development impact fees issued and used in conjunction with the following:

	<u>Balance</u> <u>June 30, 2005</u>	<u>Additions</u>	<u>Uses</u>	<u>Balance</u> <u>June 30, 2006</u>
<b>Prepaid Park Impact Fees - Cash Funded</b>				
CFD No. 4	\$ 48,314	\$ -	\$ 10,496	\$ 37,818
CFD No. 2000-01	26,058	-	10,496	15,562
Prepaid Park Impact Fees	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Prepaid Park Impact Fees - Cash Funded	<u>74,372</u>	<u>-</u>	<u>20,992</u>	<u>53,380</u>
<b>Prepaid Park Development Impact Fee - Irrevocable Letter of Credit Secured</b>				
Developer built project - Heritage Park	1,729,364	-	-	1,729,364
Developer built project - Redtail Park	584,158	-	584,158	-
Developer built project - West Hampton	1,224,120	-	-	1,224,120
Total Prepaid Park Impact Fees - ILOC	<u>3,537,642</u>	<u>-</u>	<u>584,158</u>	<u>2,953,484</u>
<b>Impact Fee Credits</b>				
SHRA-built project - Del Paso Nuevo	695,164	-	-	695,164
Total Impact Fee Credits	<u>695,164</u>	<u>-</u>	<u>-</u>	<u>695,164</u>
Prepaid Fees Receivable	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Prepaid Park Impact Fees and Credits at June 30, 2006	<u>\$ 4,307,178</u>	<u>\$ -</u>	<u>\$ 605,150</u>	<u>\$ 3,702,028</u>

CITY OF SACRAMENTO  
 PARK DEVELOPMENT FUND  
 PREPAID PARK DEVELOPMENT IMPACT FEES & IMPACT FEE CREDITS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2007

Prepaid park development impact fees issued and used in conjunction with the following:

	Balance June 30, 2004	Additions	Uses	Balance June 30, 2005
<b>Prepaid Park Impact Fees - Cash Funded</b>				
CFD No. 4	\$ 37,818	\$ -	\$ -	\$ 37,818
CFD No. 2000-01	15,562	-	1,312	14,250
Prepaid Park Impact Fees	-	-	-	-
<b>Total Prepaid Park Impact Fees - Cash Funded</b>	<b>53,380</b>	<b>-</b>	<b>1,312</b>	<b>52,068</b>
<b>Prepaid Park Development Impact Fee - Irrevocable Letter of Credit Secured</b>				
Developer built project - Heritage Park	1,729,364	-	-	1,729,364
Developer built project - West Hampton Park	1,224,120	-	-	1,224,120
Developer built project - Hampton Park	-	689,296	-	689,296
Developer built project - Fisherman's Lake	-	1,120,062	-	1,120,062
Developer built project - Airfield Park	-	2,168,061	-	2,168,061
Developer built project - Meadows Park	-	2,831,172	-	2,831,172
Developer built project - Swainson Hawk Park	-	2,407,162	-	2,407,162
<b>Total Prepaid Park Impact Fees - ILOC</b>	<b>2,953,484</b>	<b>9,215,753</b>	<b>-</b>	<b>12,169,237</b>
<b>Impact Fee Credits</b>				
SHRA-built project - Del Paso Nuevo	695,164	-	-	695,164
<b>Total Impact Fee Credits</b>	<b>695,164</b>	<b>-</b>	<b>-</b>	<b>695,164</b>
Prepaid Fees Receivable	-	-	-	-
<b>Total Prepaid Park Impact Fees and Credits at June 30, 2007</b>	<b>\$ 3,702,028</b>	<b>\$ 9,215,753</b>	<b>\$ 1,312</b>	<b>\$ 12,916,469</b>

**CITY OF SACRAMENTO  
PARK DEVELOPMENT FUND  
REALLOCATION OF UNAPPROPRIATED PARK DEVELOPMENT IMPACT FEE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2007**

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	<u>2007</u>
Reallocation of unappropriated revenue	<u>\$ -</u>

Park Development Impact Fee (PIF) Annual Report

September 23, 2008

CITY OF SACRAMENTO  
 PARK DEVELOPMENT IMPACT FEES  
 CAPITAL IMPROVEMENT PROJECT REPORT  
 ACTIVITY AS OF JUNE 30, 2007

CIP#	PROJECT NAME	PARK DEVELOPMENT IMPACT FEE									
		ESTIMATED PROJECT COSTS	APPROPRIATIONS TO DATE	EXPENDED TO DATE (CAPITAL OUTLAY)	COMMITMENTS (ENCUMBRANCES)	REMAINING BUDGET (DESIGNATED FOR CAPITAL PROJECTS)	TOTAL PROJECT COST BY ALL FUNDING SOURCES	% OF TOTAL PROJECT COSTS FUNDED BY PARK DEVELOPMENT IMPACT FEE			
CE1	HAGGINWOOD REHABILITATION	\$ 115,000	\$ 115,000	\$ 115,000			\$ -	\$ 3,525,004	3.0%		
KB34	OAK PARK CC PHI	400,000	400,000	-			400,000	3,879,288	10.3%		
LB34	BILL CONLIN YOUTH SPT PHI	48,961	48,961	48,961			68	578,037	8.5%		
LB97	ARGONUT PARK NP	35,000	100,000	60,689			35,000	100,000	100.0%		
LC22	NINOS PARK IMPROVEMENTS	50,000	50,000	2,485			47,515	50,000	100.0%		
L661	BARANDAS PARK	77,855	77,855	77,855			-	1,149,091	6.8%		
L662	BARANDAS PARK APP	22,300	22,300	22,300			-	22,300	100.0%		
L663	BARANDAS PARK DEV	192,136	192,136	189,187	2,484		456	209,406	91.8%		
LK61	GRANITE PARK PLANNING	17,684	17,684	17,684			-	17,684	100.0%		
LK71	ORCHARD PARK	115,091	115,091	115,091			-	1,051,672	11.2%		
LK72	ORCHARD PARK	34,720	34,720	29,771	10,260		(3,311)	34,720	100.0%		
LK73	ORCHARD PARK	171,614	171,614	162,342	8,559		713	1,146,614	15.0%		
LK92	NSA PA 1	30,000	30,000	30,000			-	105,000	18.2%		
LK97	NSA PA 2	30,000	30,000	30,000			-	127,333	23.6%		
LL02	NSA PA 3	30,000	30,000	30,000			-	120,000	25.0%		
LL07	NSA PA 4	30,000	30,000	30,316			(216)	120,882	24.8%		
LM56	TRIANGLE PARK	20,694	20,694	20,694			-	299,684	6.9%		
LM57	TRIANGLE PARK	3,399	3,399	3,399			-	28,359	12.0%		
LM58	SHADE CANOPES CD2	907	907	-			907	907	100.0%		
LM96	DEL PASO NUEVO PLAYGROUND	194,600	194,600	19,619			174,981	194,600	100.0%		
LN11	OAKBROOK PARK NP	123,200	123,200	3,179			118,021	133,200	100.0%		
LN83	ROBLA PARK PHI	331,952	331,952	331,952			-	601,487	55.2%		
LN84	ROBLA PARK PHI	222,986	222,986	8,555	44,609		169,822	231,976	96.1%		
LN87	PER MASTER PLAN	100,000	100,000	100,000			-	250,000	40.0%		
LN91	ROBERTSON WADING POOL	36,000	36,000	36,000			-	302,336	11.9%		
LQ65	GARDENLAND PARK	45,246	45,246	45,246			-	275,246	16.4%		
LQ66	JEFFERSON PK PLAYGROUND IMPR	100,000	107,514	107,514			(7,814)	470,000	21.3%		
LR16	JACINTO CREEK PARK DEV	294,807	294,807	294,807			-	298,114	98.6%		
LR32	FREMONT PARK - APP	19,569	19,569	-			19,569	30,569	64.0%		
LR67	BAER (MAN) PK IMPROVEMENTS	175,000	175,000	55,682	28,068		87,330	384,625	45.5%		
LR82	WARREN (EARL) PK IMPROVEMENTS	150,000	150,000	7,733			142,267	706,000	21.4%		
LR82	BELLE COLEDGE PICNIC	70,000	70,000	28,186			41,814	156,422	43.9%		
LR82	STRAUCH PARK DEVELOPME	9,000	9,000	9,000			-	9,000	100.0%		
LS05	NINOS PKWY/JO TIERRA DEV	291,686	291,686	281,417			46,249	601,345	48.5%		
LS07	TAHOE PARK IMPROVEMENTS	61,000	61,000	61,000			-	121,000	50.4%		
LS21	FRITZGE MANOR/PETER BURNET	185,000	185,000	185,000			-	388,062	37.9%		

Park Development Impact Fee (PIF) Annual Report

September 23, 2008

CITY OF SACRAMENTO  
 PARK DEVELOPMENT IMPACT FEES  
 CAPITAL IMPROVEMENT PROJECT REPORT  
 ACTIVITY AS OF JUNE 30, 2007

CT#	PROJECT NAME	ESTIMATED PROJECT COSTS	APPROPRIATIONS TO DATE	EXPENDED TO DATE (CAPITAL OUTLAY)	COMMITMENTS (ENCUMBRANCES)	REMAINING BUDGET DESIGNATED FOR CAPITAL PROJECTS	TOTAL PROJECT COST BY ALL FUNDING SOURCES	% OF TOTAL PROJECT COSTS FUNDED BY PARK DEVELOPMENT IMPACT FEE
LS48	SOUTHSIDE PARK LAKE PHI	202,523	202,523	-	-	202,523	452,523	44.8%
LS52	SOUTHSIDE PARK PLAYGROUND	49,180	49,180	27,918	13,142	8,090	1,540,652	3.2%
LS53	SOUTHSIDE PARK LAKE IMP	26,000	26,000	26,000	-	-	50,480	51.5%
LS54	SOUTHSIDE PK PAR COURSE	61,646	61,646	61,646	-	-	61,646	100.0%
LS57	GLENBROOK PARK ACCESS	40,000	40,000	40,000	-	-	88,661	46.7%
LS58	GLENBROOK PARK OPEN SPACE NP	35,506	35,506	35,506	-	132	82,923	42.8%
LS76	WESTLAKE PARK	944,680	944,680	944,189	-	500	1,009,715	93.6%
LS77	WESTLAKE PARK	29,900	29,900	28,650	-	1,270	39,900	74.9%
LS81	EGRET PARK	546,893	546,893	546,893	-	-	617,445	88.6%
LS82	EGRET PARK PHI	14,550	14,550	2,858	-	12,392	508,971	3.1%
LS86	TANZANITE COMM PARK	656,963	656,963	656,963	-	-	673,971	97.5%
LS87	TANZANITE COMM PARK	1,997,808	1,997,808	2,002,645	-	(4,837)	2,679,462	74.6%
LS88	TANZANITE COMM PARK	41,719	41,719	41,436	-	283	41,719	100.0%
LS91	N NATOMAS NEIGHBRHD PK	2,450	2,450	2,450	-	-	6,781	36.1%
LS96	SACAMORE PARK 9C	542,617	542,617	542,617	-	-	551,473	98.4%
LS98	WEST HAMPTON PARK	186,269	186,269	87,629	-	98,640	186,269	100.0%
LS99	WEST HAMPTON PARK - APP	32,600	32,600	29,852	-	2,748	32,600	100.0%
LT01	N NATOMAS COMMUNITY PARK	631,029	631,029	671,029	-	-	1,092,914	57.7%
LT02	N NATOMAS COMMUNITY PARK	1,602,390	1,602,390	1,602,390	-	-	1,696,825	94.4%
LT03	N NATOMAS COMMUNITY PARK	53,787	53,787	53,787	-	-	51,100	99.1%
LT06	N NATOMAS NEIGHBRHD PK 13D	12,246	12,246	12,246	-	-	12,246	100.0%
LT16	HUBBERRY COMM PARK 9A	1,355,782	1,355,782	1,355,782	-	-	1,355,782	100.0%
LT17	HUBBERRY COMM PARK - APP	31,216	31,216	31,086	-	130	31,216	100.0%
LT18	HUBBERRY COMM PARK 9A	778	778	29	-	749	139,778	0.6%
LT21	NORTHBOROUGH PARK 10A	557,953	557,953	557,953	-	-	557,953	100.0%
LT24	COTTONWOOD PARK	786,200	786,200	786,204	-	(4)	813,709	96.6%
LT31	KINGS FLD LITTLE / CLOSED	12,961	12,961	12,961	-	-	12,961	100.0%
LT56	BILLY BEAN MEMORIAL PARK	24,000	24,000	24,000	-	-	768,000	3.1%
LT56	COLONIAL PARK CLUB HOUSE	16,550	16,550	16,550	-	0	276,333	6.0%
LT72	VERANO CREEK DEV	242,000	242,000	64,514	-	172,500	392,000	61.7%
LT87	MCKINLEY PARK IMPROVEMENT	41,965	41,965	41,899	-	6	610,846	6.9%
LT88	MCKINLEY PK ROSE ARBORS	149,095	149,095	156,450	-	(7,355)	197,836	75.4%
LT92	GLEN HALL POOL FENCE	30,494	30,494	30,563	-	(69)	50,559	60.3%
LT96	EAST MOKIAL PARK	1,544	1,544	1,544	-	-	79,891	1.7%
LU12	REICHMUTH PARK IMP	465,500	465,500	3,121	-	400,588	465,500	100.0%
LU13	REICHMUTH PARK - APP	16,800	16,800	-	61,794	16,800	38,509	43.6%
LU21	FLOREN RES PARK	10,000	10,000	10,000	-	-	88,350	11.3%

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CIP#	PROJECT NAME	ESTIMATED PROJECT COSTS	APPROPRIATIONS TO DATE	EXPENDED TO DATE (CAPITAL OUTLAY)	COMMITMENTS (ENCUMBRANCES)	REMAINING BUDGET (DESIGNATED FOR CAPITAL PROJECTS)	TOTAL PROJECT COST BY ALL FUNDING SOURCES	% OF TOTAL PROJECT COSTS FUNDED BY PARK DEVELOPMENT IMPACT FEE
LU36	JACINTO CREEK PARK DEV	4,017	4,017	4,017	-	-	39,285	10.2%
LU37	JACINTO CREEK PARK DEV	931,932	931,932	932,149	(217)	(217)	1,021,739	91.2%
LU38	JACINTO CREEK PARK DEV	688,925	688,925	145,104	56,460	487,362	808,925	85.2%
LU39	JACINTO CREEK PARK - APP	26,075	26,075	914	-	25,161	46,075	56.6%
LU56	O'CALL PARK	552,602	552,602	565,317	-	(12,715)	621,236	89.0%
LU61	SUNDANCE PARK 2E	338,137	338,137	338,137	-	-	397,370	85.1%
LU66	RIVER VIEW PARK 3C	28,118	28,118	28,118	-	-	31,500	89.3%
LU67	RIVER VIEW PARK 3C	55,552	55,552	55,552	-	-	53,552	100.0%
LU71	HERON PARK 10B	411,951	411,951	411,951	-	-	411,951	100.0%
LU76	REDBUD PARK 10C	199,751	199,751	199,751	-	-	199,751	100.0%
LU81	BLUE OAK PARK 10D	121,650	121,650	121,650	-	-	121,650	100.0%
LU91	WITTER RANCH PARK 1A	1,109,245	1,109,245	1,109,245	-	-	1,109,245	100.0%
LU92	WITTER RANCH PARK - APP	31,500	31,500	24,892	5,200	1,408	31,500	100.0%
LU93	WITTER RANCH PARK PH1	218,226	218,226	31,411	4,986	128,820	418,226	52.2%
LU97	DIXJEANNE TOT LOT DEV	43,367	43,367	43,367	-	-	211,059	20.5%
LU98	DIXJEANNE TOT LOT DEV	15,500	15,500	504	-	14,996	30,000	51.7%
LV02	GOLDENLAND PARK	702,489	702,489	90,663	17,603	594,224	702,489	100.0%
LV09	24TH ST BYPASS	525,030	525,030	448,587	60,564	15,879	625,030	84.0%
LV27	24TH ST PK - APP	32,974	32,974	20,177	7,064	5,733	32,974	100.0%
LV42	SHASTA PARK MASTER PLAN	300,000	300,000	61,555	13,463	221,997	300,000	100.0%
LV61	REDTAIL HAWK PARK	82,246	82,246	82,246	-	-	125,208	100.0%
LV66	SAN JUAN RESERVOIR PARK	537,898	537,898	537,898	-	-	607,041	17.6%
LV67	FISHERMAN'S LAKE PARK DEV	37,200	37,200	37,200	-	-	1,821,998	2.0%
LV68	FISHERMAN'S LAKE PARK - APP	197,226	197,226	206,882	5,080	(14,756)	37,200	100.0%
LV71	HERITAGE PARKS 7A, 9D & 9D	35,000	35,000	32,755	-	2,245	35,000	100.0%
LV72	HERITAGE PARKS 7A, 9B & 9D	173,867	173,867	174,035	-	(168)	173,867	100.0%
LV77	REGENCY COMM PARK	48,231	48,231	19,991	27,057	1,185	48,231	100.0%
LV78	REGENCY COMM PARK	1,066,590	1,066,590	226,247	845,011	(4,668)	1,720,007	62.0%
LV91	GRANITE PARK PHASE II	8,298	8,298	44,556	-	463,266	229,046	3.6%
LV97	STUE JONES PARK	466,836	466,836	44,556	19,034	-	752,836	61.8%
LW11	SHOREBIRD PARK	306,000	306,000	306,000	-	-	444,000	68.9%
LW12	RIVER OTTER PARK	231,000	231,000	231,000	-	-	361,073	64.3%
LW16	WOODLAKE PARK	36,867	36,867	36,867	-	-	36,867	100.0%
LW31	ZBERG PARK GAZEBO	35,000	35,000	35,350	(350)	-	100,000	35.0%
LW36	SOUTH NATOMAS COMM PARK PH1	22,000	22,000	21,557	443	-	1,988,278	1.1%
LW39	SOUTH NATOMAS ROSE GARDEN	36,000	36,000	-	-	36,000	246,553	14.6%

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		ESTIMATED PROJECT COSTS	APPROPRIATIONS TO DATE	EXPENDED TO DATE (CAPITAL OUTLAY)	COMMITMENTS (ENCUMBRANCES)	REMAINING BUDGET (DESIGNATED FOR CAPITAL PROJECTS)	TOTAL PROJECT COST BY ALL FUNDING SOURCES	% OF TOTAL PROJECT COSTS FUNDED BY PARK DEVELOPMENT IMPACT FEE			
LW46	KOKOMO PARK	211,848	211,848	211,848						211,848	100.0%
LW47	KOKOMO PARK	46,600	46,600	39,759	5,868					46,600	100.0%
LW48	AIRFIELD PARK DEV (TR)	344,659	344,659	989						344,659	100.0%
LW49	AIRFIELD PARK - APP	50,000	50,000							50,000	100.0%
LW51	KENWOOD OAKS PARK	56,664	56,664	56,664						514,551	11.0%
LW52	MACKAY PARK DEV	203,784	203,784	148,573	44,067					505,897	40.3%
LW56	HUNNINGBIRD PARK	769,290	769,290	769,290						769,290	100.0%
LW57	HUNNINGBIRD PARK	30,075	30,075	30,075						30,075	100.0%
LW58	MEADOW PARK		3,971		64,850					(68,821)	ADIV:01
LW61	LINDEN PARK 4B	706,661	706,661	706,661						706,661	100.0%
LW62	LINDEN PARK 4B	30,364	30,364	28,189						30,364	100.0%
LW66	CA LILAC PARK 12C	628,816	628,816	628,816						765,259	82.2%
LW68	SWAINSON HAWK PARK (TR)	271,277	271,277	4,710						271,277	100.0%
LW39	SWAINSON HAWK PARK - APP	40,500	40,500							40,500	100.0%
LW76	CHARLIE JENSEN PARK	338,633	338,633	319,246	5,580					338,633	100.0%
LW96	TAHOE TALLAC PARK IMPROVEMENT	34,336	34,336	34,336						254,515	15.5%
LN12	WILLOW RANCHO PK IMPR	521,294	521,294	531,883	5,492					1,131,587	46.1%
LY16	MARSHALL PARK MASTER PLAN	85,000	85,000	84,674						405,000	21.0%
LN21	PHILLIPS PARK MASTER PLAN	25,000	25,000							25,000	100.0%
LN26	REDDING AVENUE PARK	50,000	50,000							50,000	100.0%
LN31	UNIVERSITY PARK IMPROVEMENT	40,354	40,354	15,692						238,572	16.9%
LN36	NORTHGATE PARK IMPROVEMENT	51,180	51,180	13,431						109,648	46.7%
LN41	SPARROW PARK 1C	434,924	434,924	435,753						434,924	100.0%
LN46	PEREGRINE PARK 3E	1,968,905	1,968,905	149,511	1,246,515					1,994,931	98.7%
LN47	PEREGRINE PARK -APP	40,713	40,713							(829)	
LN56	ALDER PARK 11C	527,122	527,122	202,655	282,118					40,713	100.0%
LN61	RICHFIELD PARK	538,598	538,598	460,612	54,423					527,122	100.0%
LN66	NN REGIONAL PARK	217,200	217,200	214,037	35,060					538,598	100.0%
LN67	NN REGIONAL PARK - APP	38,700	38,700							(29,897)	7.5%
LN71	LEWIS PARK TENNIS CT REHAB	50,000	50,000	50,000						38,700	100.0%
LN74	SIM PK LIFE TRAIL WELLNESS	7,000	7,000							61,800	80.9%
LN76	FRANKLIN BOYCE PK MP	92,400	92,400	4,452						27,000	25.9%
LN91	JOHNSTON PARK IMPROVEMENTS	23,000	23,000	23,000						102,400	90.2%
LY01	CURTIS PARK TENNIS CT	20,000	20,000	872						74,500	30.9%
LY06	GARCIA BEND IMPR	337,700	337,700	79,548	4,200					20,900	95.7%
LY11	DEL PASO DISC GOLF	55,000	55,000	17,689						357,700	94.1%
LY16	PANNELL MEADOWVIEW SOCCER	90,000	90,000	24,653						75,000	73.3%
LY21	WOODBINE PARK IMPROV	150,000	150,000	25,971						25,345	100.0%
										150,000	100.0%

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		ESTIMATED PROJECT COSTS	APPROPRIATIONS TO DATE	EXPENDED TO DATE (CAPITAL OUTLAY)	COMMITMENTS (EXCISEANCES)	REMAINING BUDGET (DESIGNATED FOR CAPITAL PROJECTS)	TOTAL PROJECT COST BY ALL FUNDING SOURCES		
LY31	LAWRENCE PARK IMPR	150,000	150,000	19,816	6,711	123,473	150,000	100.0%	
LY31	N NATOMAS PARK 6C	126,280	126,280	15,159	49,338	61,783	126,280	100.0%	
LY42	N NATOMAS PARK 6E	48,600	48,600	13,074	27,836	7,670	48,600	100.0%	
LY44	MAGNOLIA PARK - APP	13,000	13,000	-	-	13,000	30,000	43.3%	
LY74	VALLEY HILL PARK IMP	-	-	68	-	(68)	-	#DIV/0!	
LZ21	MUIR CHILDREN'S PARK	36,102	36,102	36,102	-	-	704,102	5.1%	
L112	N NATOMAS PARK 3C	377,388	377,388	377,388	-	-	377,388	100.0%	
L113	SYCAMORE PARK 9C	122,540	122,540	122,540	-	-	122,540	100.0%	
L114	REDTAIL HAWK PARK	583,251	583,251	583,251	-	-	583,251	100.0%	
L116	KOKOMO PARK	767,975	767,975	767,975	-	-	767,975	100.0%	
L118	REGENCY PARK 11A	1,382,833	1,382,833	1,382,833	-	-	1,382,833	100.0%	
L119	SHRA DEL PASO NUEVO	809,553	809,553	809,553	-	-	809,553	100.0%	
WN06	FRAY LAND PHI	231,070	231,070	231,070	-	0	4,436,846	5.2%	
		\$ 38,909,548	\$ 38,909,548	\$ 28,942,725	\$ 3,066,423	\$ 6,900,199	\$ 67,305,650		

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CE31	HAGGENWOOD REHABILITATION	115,000	115,000	-	-	115,000	3,526,004	3.5%
KB29	OAK PARK CC PHIT	400,000	400,000	-	-	400,000	3,800,000	10.5%
KB54	BILL CONLIN YOUTH SPT PHS	48,961	48,961	-	-	48,961	307,300	15.9%
LG61	BARANDAS PARK	77,855	77,855	77,855	-	-	1,149,091	6.8%
LG62	BARANDAS PARK APP	22,500	22,500	14,867	-	7,453	22,500	100.0%
LG65	BARANDAS PARK DEV	142,136	142,136	32,943	-	19,281	159,406	89.2%
LG61	GRANITE PARK PLANNING	17,684	17,684	17,684	89,612	-	17,684	100.0%
LN71	ORCHARD PARK	115,091	115,091	115,091	-	-	1,051,672	11.2%
LN72	ORCHARD PARK	34,720	34,720	7,716	26,776	228	34,720	100.0%
LN73	ORCHARD PARK	171,614	171,614	87,878	5,005	80,751	646,614	26.5%
LN92	NSA PA 1	30,000	30,000	30,000	-	-	140,006	21.4%
LN97	NSA PA 2	30,000	30,000	30,000	-	-	102,553	29.3%
LN02	NSA PA 3	30,000	30,000	30,000	-	-	95,000	31.6%
LN07	NSA PA 4	30,000	30,000	30,000	-	-	95,882	31.3%
LN46	TRIANGLE PARK	20,694	20,694	20,694	-	-	299,684	6.9%
LN57	TRIANGLE PARK	4,506	4,506	-	-	955	29,306	14.7%
LN65	ROBLA PARK PH2	394,938	394,938	352,921	5,191	56,826	664,473	59.4%
LN64	ROBLA PARK PH1	10,000	10,000	-	-	10,000	18,990	52.7%
LN67	PAR MASTER PLAN	100,000	100,000	100,000	-	-	250,000	40.0%
LN91	ROBERSTON WADING POOL	36,000	36,000	36,000	-	-	302,836	11.9%
LQ43	GARDENLAND PARK	45,246	45,246	45,246	-	-	275,246	16.4%
LR16	LACINTO CREEK PARK DEV	294,807	294,807	294,807	-	-	295,114	98.6%
LR52	FREMONT PARK - APP	19,569	19,569	-	-	19,569	30,569	64.0%
LR92	BELLE COLEIDGE PICNIC	341	341	341	15,618	9,041	94,422	26.5%
LR92	BELLE COLEIDGE DEVELOPME	25,000	25,000	9,000	-	-	9,000	100.0%
LS02	STRAUCH PARK DEVELOPME	9,000	9,000	9,000	-	-	583,530	50.0%
LS03	NINOS PRIVY/RIO TIERRA DEV	291,686	291,686	240,356	-	41,350	115,000	47.8%
LS07	TABOE PARK IMPROVEMENTS	55,000	55,000	1,451	-	53,549	488,062	37.9%
LS21	FRTRIDGE MANOR/PETER BURNET	185,000	185,000	185,000	-	-	50,480	51.5%
LS55	SOUTHSIDE PARK LAKE RMP	26,000	26,000	26,000	-	-	58,349	100.0%
LS54	SOUTHSIDE PK PAR COURSE	58,349	58,349	58,349	-	-	80,226	49.9%
LS57	GLENBROOK PARK ACCESS	40,000	40,000	40,000	-	-	82,923	12.8%
LS58	GLENBROOK PARK OPEN SPACE MP	35,506	35,506	28,840	2,520	6,666	1,907,713	93.0%
LS76	WESTLAKE PARK	944,680	944,680	942,686	-	1,994	59,500	71.5%
LS77	WESTLAKE PARK	29,900	29,900	9,134	30,920	(1,511)	623,090	88.7%
LS81	EGRET PARK	552,540	552,540	546,271	-	6,269	508,971	1.9%
LS82	EGRET PARK PH2	9,903	9,903	2,544	-	7,359	675,974	97.5%
LS86	TANZANITE COMM PARK	656,963	656,963	656,963	-	-	1,999,529	100.0%
LS87	TANZANITE COMM PARK	1,999,529	1,999,529	1,321,571	384,158	293,820	1,999,529	100.0%

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LS88	TANZANITE COMMON PARK	41,719	41,719	2,450	2,450	2,450	41,719	100.0%
LS91	N NATOMAS NEIGHBRHD PK	2,450	2,450	2,450	2,450	2,450	2,450	36.1%
LS96	SYCAMORE PARK 9C	542,617	542,617	542,617	542,617	542,617	542,617	98.4%
LS98	WEST HAMPTON PARK	202,850	202,850	41,981	21,600	156,249	292,850	100.0%
LS99	WEST HAMPTON PARK - APP	52,600	52,600	6,820	19,720	6,000	52,600	100.0%
LT01	N NATOMAS COMMUNITY PARK	631,029	631,029	631,029	631,029	631,029	1,092,914	57.7%
LI02	N NATOMAS COMMUNITY PARK	1,602,390	1,602,390	1,602,390	1,602,390	1,602,390	1,606,825	94.4%
LT03	N NATOMAS COMMUNITY PARK	53,787	53,787	53,787	53,787	53,787	54,100	99.4%
LT06	N NATOMAS NEIGHBRHD PK 15D	12,246	12,246	12,246	12,246	12,246	12,246	100.0%
LT16	HURBERRY COMMON PARK 9A	1,586,560	1,586,560	1,335,275	15,190	21,287	1,586,560	100.0%
LT17	HURBERRY COMMON PARK 9A	31,216	31,216	15,896	15,190	130	31,216	100.0%
LT21	NORTHBOROUGH PARK 10A	587,953	587,953	587,953	587,953	587,953	587,953	100.0%
LT26	COTTONWOOD PARK	779,500	779,500	766,157	2,151	11,192	807,000	96.6%
LT31	KING'S FLD LITTLE / CLOSED	12,961	12,961	12,961	12,961	12,961	12,961	100.0%
LT36	BILLY BEAN MEMORIAL PARK	24,000	24,000	24,000	24,000	24,000	24,000	3.1%
LT56	COLONIAL PARK CLUB HOUSE	16,550	16,550	16,550	(16,550)	8,151	271,550	6.1%
LT72	VERANO CREEK DEV	250,000	250,000	18,381	22,456	209,163	250,000	100.0%
LT87	MCKINLEY PARK IMPROVEMENT	40,000	40,000	31,077	7,923	7,923	663,946	6.0%
LT88	MCKINLEY PK ROSE ARBORS	70,000	70,000	63,454	6,346	6,346	70,000	100.0%
LT92	GLEN HALL POOL FENCE	30,194	30,194	30,563	(69)	30,563	63,462	48.1%
LT96	EAST PORTAL PARK	1,344	1,344	1,344	1,344	1,344	79,894	1.7%
LI12	REICHMUTH PARK IMP	25,000	25,000	865	21,135	21,135	25,000	100.0%
LI21	FLORIN RES PARK	10,000	10,000	10,000	10,000	10,000	88,550	11.3%
LI36	JACINTO CREEK PARK DEV	4,017	4,017	4,017	4,017	4,017	39,285	10.2%
LI57	JACINTO CREEK PARK DEV	931,932	931,932	931,452	480	480	1,021,739	91.2%
LI58	JACINTO CREEK PARK DEV	614,925	614,925	20,674	62,155	53,896	614,925	100.0%
LI59	JACINTO CREEK PARK - APP	10,075	10,075	485,036	9,161	9,161	30,075	33.4%
LI56	QUAIL PARK	621,236	621,236	485,137	39,062	77,158	621,236	100.0%
LI01	SUNDANCE PARK 2E	358,137	358,137	358,137	358,137	358,137	397,370	85.1%
LI06	RIVER VIEW PARK 3C	28,118	28,118	28,118	28,118	28,118	51,500	54.6%
LI07	RIVER VIEW PARK 3C	53,552	53,552	53,552	53,552	53,552	53,552	100.0%
LI71	HERON PARK 10B	411,951	411,951	411,951	411,951	411,951	411,951	100.0%
LI76	REDBUD PARK 10C	199,751	199,751	199,751	199,751	199,751	199,754	100.0%
LI81	BLUE OAK PARK 10D	121,630	121,630	121,630	121,630	121,630	121,630	100.0%
LI91	WITTER RANCH PARK 5A	1,039,245	1,039,245	1,039,245	1,039,245	1,039,245	1,109,248	100.0%
LI92	WITTER RANCH PARK - APP	51,500	51,500	5,769	24,200	1,531	51,500	100.0%
LI93	WITTER RANCH PARK PH3	150,000	150,000	13,521	77,105	109,574	150,000	100.0%
LI97	DIXIEANNE TOT LOT DEV	45,367	45,367	45,367	45,367	45,367	20,599	20.5%
LI98	DIXIEANNE TOT LOT DEV	2,100	2,100	2,100	2,100	2,100	2,100	100.0%

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 CAPITAL IMPROVEMENT PROJECT REPORT  
 ACTIVITY AS OF JUNE 30, 2006

CIP#	PROJECT NAME	ESTIMATED PROJECT COSTS	APPROPRIATIONS TO DATE	EXPENDED TO DATE (CAPITAL OUTLAY)	COMMITMENTS (EXCUMBRANCES)	REMAINING BUDGET DESIGNATED FOR CAPITAL PROJECTS	TOTAL PROJECT COST BY ALL FUNDING SOURCES	% OF TOTAL PROJECT COSTS FUNDED BY PARK DEVELOPMENT IMPACT FEE
LW02	GOLDENLAND PARK	702,489	702,489	36,161	37,159	639,168	702,489	100.0%
LW09	24TH ST BYPASS	518,030	518,030	5,154		512,876	618,050	83.8%
LW27	24TH ST PK - APP	32,974	32,974	3,436	23,384	6,154	32,974	100.0%
LW61	REDTAIL HAWK PARK	125,208	125,208	125,208		-	125,208	100.0%
LW66	SAN JUAN RESERVOIR PARK	80,525	80,525	80,382		146	463,330	17.3%
LW71	HERITAGE PARKS 7A, 9B & 9D	197,226	197,226	197,204	5,080	(158)	197,226	100.0%
LW72	HERITAGE PARKS 7A, 9B & 9D	35,000	35,000	35,755	27,000	2,245	35,000	100.0%
LW76	REGENCY COMMON PARK	173,867	173,867	174,035		(168)	173,867	100.0%
LW77	REGENCY COMMON PARK	48,231	48,231	9,463	37,585	1,183	48,231	100.0%
LW78	REGENCY COMMON PARK	1,066,390	1,066,390	153,479	22,556	890,575	1,140,007	93.6%
LW91	GRANITE PARK PHASE II	8,298	8,298	8,298		-	229,046	3.6%
LW97	STEVE JONES PARK	204,836	204,836	6,071		198,765	204,836	100.0%
LW11	SHOREBIRD PARK	306,000	306,000	306,000		-	444,000	68.9%
LW12	RIVER OTTER PARK	234,000	234,000	234,334		(334)	334,106	70.0%
LW16	WOODLAKE PARK	36,867	36,867	36,867		-	36,867	100.0%
LW31	ZBERG PARK GAZEBO	35,000	35,000	35,350		(350)	100,000	35.0%
LW46	KOKOMO PARK	211,848	211,848	211,848		-	211,848	100.0%
LW47	KOKOMO PARK	30,600	30,600	5,911	25,600	1,089	30,600	100.0%
LW51	KENWOOD OAKS PARK	56,664	56,664	56,664		-	514,551	11.0%
LW52	MACKAY PARK DEV	125,784	125,784	38,280	8,001	79,503	427,897	29.4%
LW56	HUNTINGBIRD PARK	786,862	786,862	278,499	419,870	58,493	786,862	100.0%
LW57	HUNTINGBIRD PARK	30,075	30,075	-	5,060	25,015	30,075	100.0%
LW61	LINDEN PARK 1B	763,671	763,671	563,658	105,326	94,687	763,671	100.0%
LW62	LINDEN PARK 1B	30,564	30,564	11,898	17,291	1,175	30,564	100.0%
LW66	CA LILAC PARK 12C	504,160	504,160	245,243	171,173	88,744	640,603	78.7%
LW76	EAST LAND PARK	297,533	297,533	68,134		229,399	297,533	100.0%
LW96	TAHOE TALLAC PARK IMPROVEMENT	24,336	24,336	34,336		-	254,515	13.5%
LX12	WILLOW RANCHO PK IMPR	416,294	416,294	92,587	92,050	261,658	531,587	84.0%
LX16	MARSHALL PARK MASTER PLAN	83,000	83,000	83,000		-	85,000	100.0%
LX21	PHILLIPS PARK MASTER PLAN	25,000	25,000	43,586		-	25,000	100.0%
LX26	REDDING AVENUE PARK	50,000	50,000	-		-	50,000	100.0%
LX31	UNIVERSITY PARK IMPROVEMENT	40,354	40,354	30		-	40,354	100.0%
LX36	NORTHGATE PARK IMPROVEMENT	51,180	51,180	4,091		47,089	109,648	46.7%
LX41	SPARROW PARK 1C	301,924	301,924	58,247		243,678	301,924	100.0%
LX46	PEREGRINE PARK SE	633,618	633,618	85,955	13,568	534,095	639,644	96.1%
LX56	ALDER PARK 11C	312,122	312,122	78,098	850	233,264	312,122	100.0%
LX61	RICHFIELD PARK	445,508	445,508	77,674	1,000	364,834	445,508	100.0%
LX66	NN REGIONAL PARK	255,900	255,900	39,462	1,322	195,116	1,937,464	15.2%
LW71	LEWIS PARK TENNIS CT REHAB	50,000	50,000	40,063	9,937	-	50,000	84.0%
LX91	JOHNSTON PARK IMPROVEMENTS	25,000	25,000	25,000		-	74,500	30.9%

Park Development Impact Fee (PIF) Annual Report

September 23, 2008

CITY OF SACRAMENTO  
 PARK DEVELOPMENT IMPACT FEES  
 CAPITAL IMPROVEMENT PROJECT REPORT  
 ACTIVITY AS OF JUNE 30, 2006

CIP#	PROJECT NAME	ESTIMATED PROJECT COSTS	APPROPRIATIONS TO DATE	EXPENDED TO DATE (CAPITAL OUTLAY)	COMMITMENTS (ENCUMBRANCES)	REMAINING BUDGET (DESIGNATED FOR CAPITAL PROJECTS)	TOTAL PROJECT COST BY ALL FUNDING SOURCES	% OF TOTAL PROJECT COSTS FUNDED BY PARK DEVELOPMENT IMPACT FEE
LY01	CURTIS PARK TENNIS CT	20,000	20,000	-	-	20,000	20,000	100.0%
LY06	GARCIA BEND IMPR	250,000	250,000	367	47,500	202,133	250,000	100.0%
LY11	DEL PASO DISCOOLF	25,000	25,000	3,777	-	21,223	25,000	100.0%
LY16	PANNELL MEADOWVIEW SOCCER	50,000	50,000	24,655	8,896	25,343	50,000	100.0%
LY21	WOODBINE PARK IMPROV	105,000	105,000	6,901	15,618	89,201	105,000	100.0%
LY31	LAWRENCE PARK IMPR	125,000	125,000	255	818	109,127	125,000	100.0%
LZ21	MUR CHILDREN'S PARK	36,102	36,102	35,289	-	(5)	704,102	5.1%
L112	N NATOMAS PARK 5C	377,388	377,388	377,388	-	-	377,388	100.0%
L113	SYCAMORE PARK 9C	122,540	122,540	122,540	-	-	122,540	100.0%
L114	REDTAIL HAWK PARK	583,251	583,251	583,251	-	-	583,251	100.0%
L116	KOKOMO PARK	767,975	767,975	767,975	-	-	767,975	100.0%
L115	REGENCY PARK 11A	1,382,833	1,382,833	1,382,833	-	-	1,382,833	100.0%
L119	SHERA DEL PASO NUEVO	809,555	809,555	809,555	-	-	809,555	100.0%
WN06	FRVY LAND PHH	162,160	162,160	162,160	-	-	2,370,752	6.8%
		\$ 32,320,819	\$ 32,320,819	\$ 22,711,117	\$ 1,943,078	\$ 7,666,332	\$ 47,066,017	

**CITY OF SACRAMENTO  
PARK DEVELOPMENT FUND  
AUTOMATIC ANNUAL ADJUSTMENT  
FOR THE FISCAL YEARS ENDED JUNE 30, 2007 AND 2006**

On July 1 of each fiscal year fees are adjusted by a factor equal to the percentage increase of the Construction Cost Index for San Francisco during the twelve months ended on the preceding March 1 of the prior fiscal year, as published by Engineering News Record/McGraw-Hill Construction Weekly (Automatic Annual Adjustment). In no event shall the adjustment reduce the fees below the fees established for the previous year. The fees may also be revised periodically by Council.

	<u>2007</u>	<u>2006</u>
(From <i>Engineering News Record</i> , March 31, 2005 and 2004 Edition)		
San Francisco Construction Cost Index at prior fiscal year March	8227.12	8037.80
San Francisco Construction Cost Index at current fiscal year March	8444.41	8227.12
Net change in construction cost index	<u>217.32</u>	<u>189.32</u>
Percent Change	<u>2.64%</u>	<u>2.36%</u>
<b><u>Automatic Annual Adjustment - Residential</u></b>		
Park Impact Fees Beginning of year	\$ 2,034	\$ 1,987
Automatic Annual Adjustment	<u>54</u>	<u>47</u>
<b>Residential Fee for Beginning of Fiscal Year</b>	<u>\$ 2,088</u>	<u>\$ 2,034</u>
<b><u>Automatic Annual Adjustment - Duplex</u></b>		
Park Impact Fees Beginning of year	\$ 1,534	\$ 1,499
Automatic Annual Adjustment	<u>41</u>	<u>35</u>
<b>Duplex Fee for Beginning of Fiscal Year</b>	<u>\$ 1,575</u>	<u>\$ 1,534</u>
<b><u>Automatic Annual Adjustment - Other Residential</u></b>		
Park Impact Fees Beginning of year	\$ 1,201	\$ 1,173
Automatic Annual Adjustment	<u>32</u>	<u>28</u>
<b>Other Residential Fee for Beginning of Fiscal Year</b>	<u>\$ 1,233</u>	<u>\$ 1,201</u>
<b><u>Automatic Annual Adjustment - Retail/Commercial/Other</u></b>		
Park Impact Fees Beginning of year	\$ 0.15	\$ 0.14
Automatic Annual Adjustment	<u>-</u>	<u>0.01</u>
<b>Retail/Commercial/Other Fee for Beginning of Fiscal Year</b>	<u>\$ 0.15</u>	<u>\$ 0.15</u>
<b><u>Automatic Annual Adjustment - Commercial/Office</u></b>		
Park Impact Fees Beginning of year	\$ 0.20	\$ 0.19
Automatic Annual Adjustment	<u>-</u>	<u>0.01</u>
<b>Commercial/Office Fee for Beginning of Fiscal Year</b>	<u>\$ 0.20</u>	<u>\$ 0.20</u>
<b><u>Automatic Annual Adjustment - Industrial</u></b>		
Park Impact Fees Beginning of year	\$ 0.06	\$ 0.06
Automatic Annual Adjustment	<u>-</u>	<u>-</u>
<b>Industrial Fee for Beginning of Fiscal Year</b>	<u>\$ 0.06</u>	<u>\$ 0.06</u>

**Note 1: Park Development Impact Fees Overview**

On August 17, 1999, the City of Sacramento (City) Council adopted an ordinance (Chapter 18.44) for a park development impact fee based on California Government Code Section 66000. This fee is assessed upon the owners of new residential and nonresidential property located within the City in order to provide all or a portion of the funds which will be necessary to design, construct, and install park facilities required to meet the needs of and address the impacts caused by new development.

It is the intent and purpose of the City that the landowners undertaking the new development pay the costs of the park facilities and that the costs shall not be or become a responsibility of the City's general fund. The fees collected are necessary to provide neighborhood and community parks required to meet the needs of and address the impacts caused by the additional persons residing or employed on the property as a result of the development. By law, the funds may not be used to subsidize existing deficiencies in park acreage.

**Note 2: Developer Constructed Parks**

In order to facilitate developer-constructed parks, the City has established policies and guidelines for the construction of the City parks by developers. Developer-constructed parks are either reimbursement-type projects or irrevocable letter of credit secured arrangements. Under reimbursement-type projects, developers construct parks and are reimbursed for the costs of the parks with park impact fee credits or, in certain circumstances, with cash. Under irrevocable letter of credit secured arrangements, developers promise to build a park in the future in exchange for being able to forgo paying currently due park impact fees. The promise is secured by an irrevocable letter of credit granted to the City in the amount of the estimated cost of the park to be constructed.

At June 30, 2006, \$2,953,484 is recorded as notes receivable on the balance sheet for the irrevocable letters of credit received by the City.

**Note 3: Fund Balance**

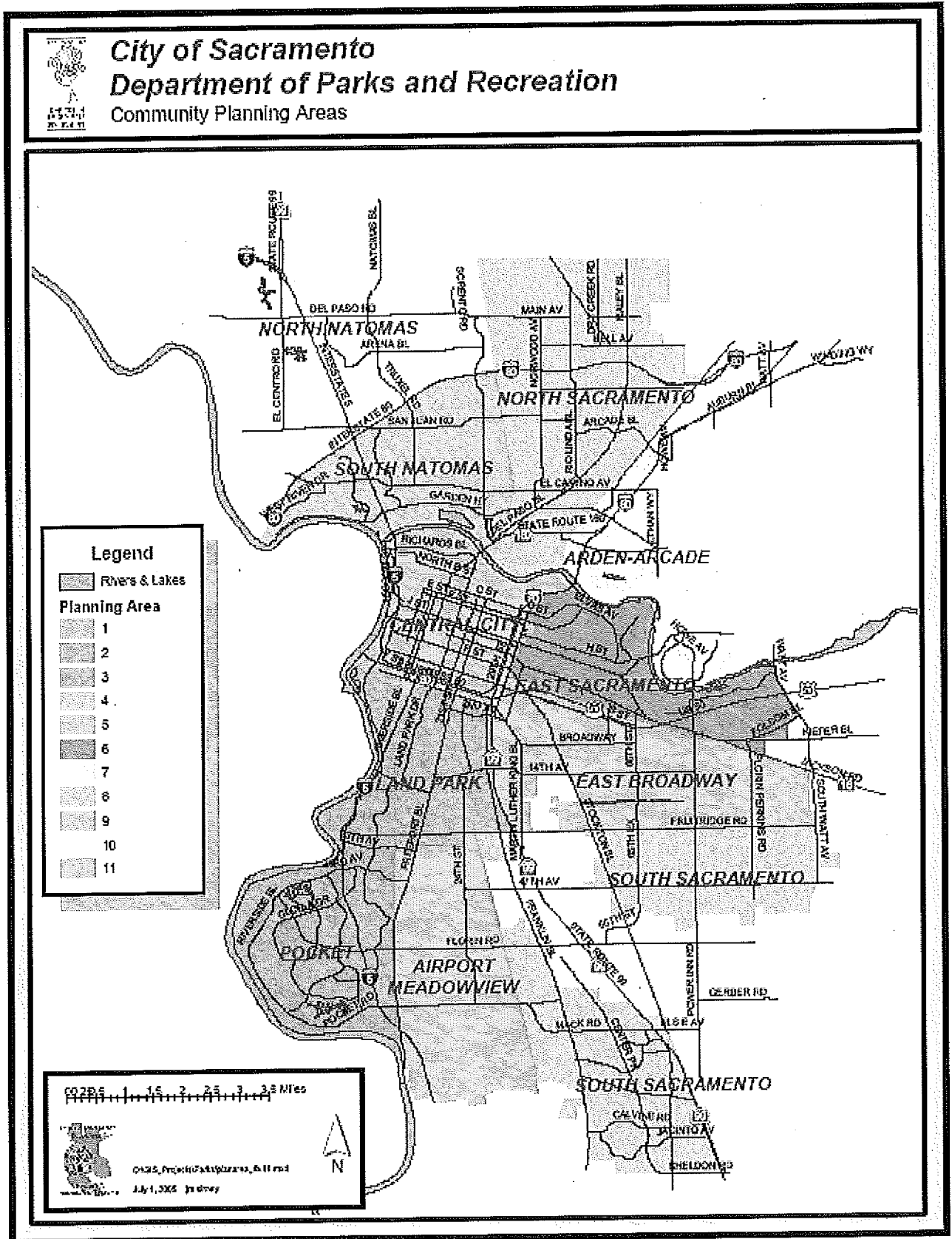
The fund balance on the balance sheet has been segregated by reservations and designations. Reserved for encumbrances of \$1,943,072 in the fiscal year 2006, is the amount that has been set aside to pay for contractual agreements entered into by the City for the capital improvement projects. Unreserved-designated is the amount that has been appropriated (budgeted) for capital projects but has not been encumbered. The undesignated fund balance is the amount available for programming.

**Note 4: Administrative Costs**

The park development impact fees include a 2.5 percent component for the cost of administering the fee program.

City of Sacramento  
 Park Development Impact Fee Report  
 Community Planning Area by Council District

<u>Community Planning Area</u>	<u>Council District</u>
1 Central City	1 Ray Tretheway 3 Steve Cohn 4 Robert Fong 5 Lauren Hammond
2 Land Park	4 Robert Fong 5 Lauren Hammond
3 Pocket Area	4 Robert Fong 7 Robbie Waters
4 South Sacramento	5 Lauren Hammond 6 Kevin McCarty 7 Robbie Waters 8 Bonnie Pannell
5 East Broadway	4 Robert Fong 5 Lauren Hammond 6 Kevin McCarty
6 East Sacramento	3 Steve Cohn 6 Kevin McCarty
7 Arden-Arcade	2 Sandy Sheedy 6 Kevin McCarty
8 North Sacramento	2 Sandy Sheedy 3 Steve Cohn
9 South Natomas	1 Ray Tretheway 2 Sandy Sheedy
10 North Natomas	1 Ray Tretheway
11 Airport/Meadowview	4 Robert Fong 5 Lauren Hammond 7 Robbie Waters 8 Bonnie Pannell



**CITY OF SACRAMENTO**  
**PARK DEVELOPMENT IMPACT FEE REPORT**  
**PLANNING AREA 1 - CENTRAL CITY**  
**FOR THE FISCAL YEARS ENDED JUNE 30, 2007 AND 2006**

	<u>2007</u>	<u>2006</u>
<b>Revenues</b>		
Commercial fees	\$ 644,275	\$ 353,270
Residential fees	246,194	76,329
	<u>890,469</u>	<u>429,599</u>
Interest	92,000	28,730
	<u>982,469</u>	<u>458,329</u>
<b>Expenditures</b>		
Capital outlay	98,442	197,731
	<u>98,442</u>	<u>197,731</u>
Excess of Revenues Over Expenditures	884,027	260,598
Beginning Fund Balance, July 1	<u>1,121,098</u>	<u>860,500</u>
Ending Fund Balance, June 30	2,005,125	1,121,098
Reserved for encumbrances	13,142	3,338
Designated for capital projects	<u>223,153</u>	<u>74,002</u>
Unrestricted Fund Balance, June 30	<u>\$ 1,768,830</u>	<u>\$ 1,043,758</u>

**CITY OF SACRAMENTO**  
**PARK DEVELOPMENT IMPACT FEE REPORT**  
**PLANNING AREA 2 - LAND PARK**  
**FOR THE FISCAL YEARS ENDED JUNE 30, 2007 AND 2006**

	<u>2007</u>	<u>2006</u>
<b>Revenues</b>		
Commercial fees	\$ 6,290	\$ 6,115
Residential fees	<u>63,740</u>	<u>69,942</u>
Total Fees	70,029	76,057
Interest	<u>9,881</u>	<u>4,218</u>
Total Available for Programming	<u>79,910</u>	<u>80,275</u>
<b>Expenditures</b>		
Capital outlay	<u>29,174</u>	<u>346</u>
Total Expenditures	<u>29,174</u>	<u>346</u>
Excess of Revenues Over Expenditures	50,736	79,929
Beginning Fund Balance, July 1	<u>164,615</u>	<u>84,686</u>
Ending Fund Balance, June 30	215,351	164,615
Reserved for encumbrances	-	15,618
Designated for capital projects	<u>85,942</u>	<u>54,042</u>
Unrestricted Fund Balance, June 30	<u>\$ 129,409</u>	<u>\$ 94,955</u>

**CITY OF SACRAMENTO**  
**PARK DEVELOPMENT IMPACT FEE REPORT**  
**PLANNING AREA 3 - POCKET AREA**  
**FOR THE FISCAL YEARS ENDED JUNE 30, 2007 AND 2006**

	<u>2007</u>	<u>2006</u>
<b>Revenues</b>		
Commercial fees	\$ 30,637	\$ 9,274
Residential fees	<u>119,814</u>	<u>163,676</u>
Total Fees	150,451	172,950
Interest	<u>45,303</u>	<u>29,127</u>
Total Available for Programming	<u>195,754</u>	<u>202,077</u>
<b>Expenditures</b>		
Capital outlay	<u>344,949</u>	<u>81,485</u>
Total Expenditures	<u>344,949</u>	<u>81,485</u>
Excess of Revenues Over Expenditures	(149,195)	120,592
Beginning Fund Balance, July 1	<u>1,136,556</u>	<u>1,015,964</u>
Ending Fund Balance, June 30	987,362	1,136,556
Reserved for encumbrances	71,574	57,437
Designated for capital projects	<u>685,145</u>	<u>216,718</u>
Unrestricted Fund Balance, June 30	<u>\$ 230,643</u>	<u>\$ 862,401</u>

**CITY OF SACRAMENTO**  
**PARK DEVELOPMENT IMPACT FEE REPORT**  
**PLANNING AREA 4 - SOUTH SACRAMENTO**  
**FOR THE FISCAL YEARS ENDED JUNE 30, 2007 AND 2006**

	<u>2007</u>	<u>2006</u>
<b>Revenues</b>		
Commercial fees	\$ 528,676	\$ 168,548
Residential fees	<u>812,470</u>	<u>1,623,682</u>
Total Fees	1,341,147	1,792,230
Interest	<u>187,574</u>	<u>72,951</u>
Total Available for Programming	<u>1,528,721</u>	<u>1,865,181</u>
<b>Expenditures</b>		
Capital outlay	<u>287,252</u>	<u>614,307</u>
Total Expenditures	<u>287,252</u>	<u>614,307</u>
Excess of Revenues Over Expenditures	1,241,469	1,250,874
Beginning Fund Balance, July 1	<u>2,846,649</u>	<u>1,595,775</u>
Ending Fund Balance, June 30	4,088,118	2,846,649
Reserved for encumbrances	98,895	62,355
Designated for capital projects	<u>916,750</u>	<u>541,972</u>
Unrestricted Fund Balance, June 30	<u>\$ 3,072,473</u>	<u>\$ 2,242,322</u>

**CITY OF SACRAMENTO**  
**PARK DEVELOPMENT IMPACT FEE REPORT**  
**PLANNING AREA 5 - EAST BROADWAY**  
**FOR THE FISCAL YEARS ENDED JUNE 30, 2007 AND 2006**

	<u>2007</u>	<u>2006</u>
<b>Revenues</b>		
Commercial fees	\$ 24,668	\$ 13,658
Residential fees	<u>200,056</u>	<u>144,959</u>
Total Fees	224,724	158,617
Interest	<u>49,951</u>	<u>22,908</u>
Total Available for Programming	<u>274,675</u>	<u>181,525</u>
<b>Expenditures</b>		
Capital outlay	<u>79,892</u>	<u>61,036</u>
Total Expenditures	<u>79,892</u>	<u>61,036</u>
Excess of Revenues Over Expenditures	194,783	120,489
Beginning Fund Balance, July 1	<u>893,893</u>	<u>773,404</u>
Ending Fund Balance, June 30	1,088,676	893,893
Reserved for encumbrances	6,711	(932)
Designated for capital projects	<u>715,740</u>	<u>630,816</u>
Unrestricted Fund Balance, June 30	<u>\$ 366,225</u>	<u>\$ 264,009</u>

**CITY OF SACRAMENTO**  
**PARK DEVELOPMENT IMPACT FEE REPORT**  
**PLANNING AREA 6 - EAST SACRAMENTO**  
**FOR THE FISCAL YEARS ENDED JUNE 30, 2007 AND 2006**

	<u>2007</u>	<u>2006</u>
<b>Revenues</b>		
Commercial fees	\$ 3,011	\$ 226,330
Residential fees	<u>28,958</u>	<u>63,625</u>
Total Fees	31,968	289,954
Interest	<u>18,855</u>	<u>9,396</u>
Total Available for Programming	<u>50,823</u>	<u>299,350</u>
<b>Expenditures</b>		
Capital outlay	<u>6,534</u>	<u>31,544</u>
Total Expenditures	<u>6,534</u>	<u>31,544</u>
Excess of Revenues Over Expenditures	44,289	267,806
Beginning Fund Balance, July 1	<u>366,652</u>	<u>98,846</u>
Ending Fund Balance, June 30	410,942	366,652
Designated for capital projects	<u>-</u>	<u>9,245</u>
Unrestricted Fund Balance, June 30	<u>\$ 410,942</u>	<u>\$ 357,407</u>

**CITY OF SACRAMENTO**  
**PARK DEVELOPMENT IMPACT FEE REPORT**  
**PLANNING AREA 7 - ARDEN-ARCADE**  
**FOR THE FISCAL YEARS ENDED JUNE 30, 2007 AND 2006**

	<u>2007</u>	<u>2006</u>
<b>Revenues</b>		
Commercial fees	\$ 24,736	\$ 27,054
Residential fees	12,433	22,543
	<u>37,169</u>	<u>49,597</u>
Interest	6,245	3,179
	<u>43,414</u>	<u>52,776</u>
<b>Expenditures</b>		
Capital outlay	31,357	3,809
	<u>31,357</u>	<u>3,809</u>
Excess of Revenues Over Expenditures	12,057	48,967
Beginning Fund Balance, July 1	<u>124,044</u>	<u>75,077</u>
Ending Fund Balance, June 30	136,101	124,044
Designated for capital projects	<u>62,574</u>	<u>62,125</u>
Unrestricted Fund Balance, June 30	<u>\$ 73,527</u>	<u>\$ 61,919</u>

	<u>2007</u>	<u>2006</u>
<b>Revenues</b>		
Commercial fees	\$ 460,113	\$ 70,741
Residential fees	<u>377,218</u>	<u>682,701</u>
Total Fees	837,331	753,442
Interest	<u>63,738</u>	<u>21,449</u>
Total Available for Programming	<u>901,069</u>	<u>774,891</u>
<b>Expenditures</b>		
Capital outlay	<u>348,853</u>	<u>370,476</u>
Total Expenditures	<u>348,853</u>	<u>370,476</u>
Excess of Revenues Over Expenditures	552,216	404,415
Beginning Fund Balance, July 1	<u>836,949</u>	<u>432,534</u>
Ending Fund Balance, June 30	1,389,165	836,949
Reserved for encumbrances	93,663	35,648
Designated for capital projects	<u>544,350</u>	<u>478,468</u>
Unrestricted Fund Balance, June 30	751,152	322,833
Developer Financed Park	<u>695,164</u>	<u>695,164</u>
Adjusted Unrestricted Fund Balance, June 30	<u>\$ 1,446,316</u>	<u>\$ 1,017,997</u>

**CITY OF SACRAMENTO**  
**PARK DEVELOPMENT IMPACT FEE REPORT**  
**PLANNING AREA 9 - SOUTH NATOMAS**  
**FOR THE FISCAL YEARS ENDED JUNE 30, 2007 AND 2006**

	<u>2007</u>	<u>2006</u>
<b>Revenues</b>		
Commercial fees	\$ 101,141	\$ 297,999
Residential fees	553,036	322,204
	<u>654,176</u>	<u>620,203</u>
Total Fees		
Interest	64,480	30,387
	<u>718,656</u>	<u>650,590</u>
Total Available for Programming		
<b>Expenditures</b>		
Capital outlay	499,051	431,242
	<u>499,051</u>	<u>431,242</u>
Total Expenditures		
Excess of Revenues Over Expenditures	219,605	219,348
Beginning Fund Balance, July 1	<u>1,185,726</u>	<u>966,378</u>
Ending Fund Balance, June 30	1,405,332	1,185,726
Reserved for encumbrances	21,313	119,393
Designated for capital projects	<u>307,136</u>	<u>191,414</u>
Unrestricted Fund Balance, June 30	<u>\$ 1,076,883</u>	<u>\$ 874,919</u>

PARK DEVELOPMENT IMPACT FEE REPORT  
 PLANNING AREA 10 - NORTH NATOMAS  
 FOR THE FISCAL YEARS ENDED JUNE 30, 2007 AND 2006

	<u>2007</u>	<u>2006</u>
<b>Revenues</b>		
Commercial fees	\$ 1,929,857	\$ 1,167,172
Residential fees	<u>3,132,869</u>	<u>6,801,328</u>
Total Fees	5,062,726	7,968,500
Interest	<u>731,463</u>	<u>345,583</u>
Total Available for Programming	<u>5,794,189</u>	<u>8,314,083</u>
<b>Expenditures</b>		
Capital outlay	<u>3,337,209</u>	<u>6,329,279</u>
Total Expenditures	<u>3,337,209</u>	<u>6,329,279</u>
Excess of Revenues Over Expenditures	2,456,980	1,984,804
Beginning Fund Balance, July 1	<u>13,485,077</u>	<u>11,500,273</u>
Ending Fund Balance, June 30	15,942,056	13,485,077
Reserved for encumbrances	2,614,549	1,524,881
Designated for capital projects	<u>2,762,867</u>	<u>3,677,633</u>
Unrestricted Fund Balance, June 30	<u>\$ 10,564,640</u>	<u>\$ 8,282,563</u>

**CITY OF SACRAMENTO**  
**PARK DEVELOPMENT IMPACT FEE REPORT**  
**PLANNING AREA 11 - AIRPORT/MEADOWVIEW**  
**FOR THE FISCAL YEARS ENDED JUNE 30, 2007 AND 2006**

	<u>2007</u>	<u>2006</u>
<b>Revenues</b>		
Commercial fees	\$ -	\$ 1,967
Residential fees	86,687	288,551
	<u>86,687</u>	<u>288,551</u>
Total Fees	86,687	290,518
Interest	61,697	56,611
	<u>61,697</u>	<u>56,611</u>
Total Available for Programming	<u>148,384</u>	<u>347,129</u>
<b>Expenditures</b>		
Capital outlay	1,012,735	104,442
	<u>1,012,735</u>	<u>104,442</u>
Total Expenditures	<u>1,012,735</u>	<u>104,442</u>
Excess of Revenues Over Expenditures	(864,351)	242,687
Beginning Fund Balance, July 1	<u>2,209,016</u>	<u>1,966,329</u>
Ending Fund Balance, June 30	1,344,665	2,209,016
Reserved for encumbrances	146,577	125,332
Designated for capital projects	596,712	1,226,113
	<u>596,712</u>	<u>1,226,113</u>
Unrestricted Fund Balance, June 30	<u>\$ 601,376</u>	<u>\$ 857,571</u>

**CITY OF SACRAMENTO**  
**PARK DEVELOPMENT IMPACT FEE REPORT**  
**ADMINISTRATIVE COMPONENT**  
**FOR THE FISCAL YEARS ENDED JUNE 30, 2007 AND 2006**

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	<u>2007</u>	<u>2006</u>
<b>Revenues</b>		
Park development impact fee	\$ 240,690	\$ 323,121
Interest	47,847	22,610
	<u>288,537</u>	<u>345,731</u>
Total Available for Programming		
<b>Expenditures</b>		
Administrative costs	<u>128,000</u>	<u>123,700</u>
Excess of Collected Over Expended	160,537	222,031
Beginning Fund Balance, July 1	<u>882,268</u>	<u>660,237</u>
Ending Fund Balance, June 30	<u>\$ 1,042,805</u>	<u>\$ 882,268</u>

