



# Development Impact Fee Report

Fiscal Year Ended June 30, 2021

City of Citrus Heights  
 AB 1600 Fee Report  
 Fiscal Year Ended June 30, 2021

Roadway Impact Fee (Fund 262)

The purpose of this fund is to fund the design and construction of streets infrastructure improvements required to mitigate the impact of new development.

Roadway Impact Fee

| Single Family (per unit) | Multi-Family (per unit) | Commercial (per square foot) | Office (business park zone per square foot) | Religious Center (per square foot) |
|--------------------------|-------------------------|------------------------------|---|------------------------------------|
| \$1,231.00               | \$931.00                | \$3.59                       | \$2.87                                      | \$1.23                             |

| Account Description    | FY 2016-17 | FY 2017-18 | FY 2018-19  | FY 2019-20 | FY 2020-21 |
|------------------------|------------|------------|-------------|------------|------------|
| Beginning Fund Balance | \$ 286,650 | \$ 438,263 | \$ 455,766  | \$ 471,136 | \$ 717,072 |
| Deferred Inflows       |            |            | \$ (32,209) |            |            |
| <b>Revenue</b>         |            |            |             |            |            |
| Developer Fees         | 150,770    | 30,140     | 96,631      | 327,953    | 228,381    |
| Interest Income        | 843        | 2,781      | 11,930      | 12,842     | 311        |
| <b>Total Revenue</b>   | 151,613    | 32,921     | 108,560     | 340,795    | 228,692    |
| <b>Expenditures</b>    | -          | 15,418     | 60,981      | 94,860     | 127,510    |
| <b>Total Available</b> | \$ 438,263 | \$ 455,766 | \$ 471,136  | \$ 717,072 | \$ 818,253 |

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

|  |                   |
|--|-------------------|
| Revenue Collected FY 2016-17             | 151,613           |
| Revenue Collected FY 2017-18             | 32,921            |
| Revenue Collected FY 2018-19             | 108,560           |
| Revenue Collection FY 2019-20            | 340,795           |
| Revenue Collection FY 2020-21            | 228,692           |
| <b>Total Revenue for Last Five Years</b> | <b>\$ 862,582</b> |

**Unexpended Fee** (Five Year Test): Five year test met in accordance with Government Code Section 66001.

**CIP Adopted Budget - \$325,000 for FY 21/22; \$0 for FY 22/23**

- 1) \$25,000 budgeted for Auburn Blvd Complete Streets Revitalization in FY 21/22 for final design efforts
- 2) \$300,000 budgeted for Greenback Lane Complete Streets Improvements construction expected to commence Fall 2021

| Roadway Impact Fee Projects   | Project to Date Funding | % Complete | % Funded with Fee |
|---|-------------------------|------------|-------------------|
| Master Transit Plan   | 64,403                  | 100%       | 100%              |
| Transfer to Transit Impact Fee  | 170,821                 | 100%       | 100%              |
| Fountain Square Drive   | 1,852,646               | 100%       | 76%               |
| Auburn Blvd/Van Maren Intersection  | 534,332                 | 100%       | 34%               |
| Antelope/Saybrook Intersection  | 407,799                 | 100%       | 100%              |
| Greenback Lane Widening - Right of Way Acquisitions                           | 853,950                 | 100%       | 100%              |
| Antelope Road Improvement Project - Design Phase                              | 41,640                  | 100%       | 6%                |
| 2007 Road Reconstruction Project  | 265,156                 | 100%       | 19%               |
| Fair Oaks Overlay Project   | 360,750                 | 100%       | 46%               |
| Auburn Blvd Design & Right of Way Acquisition-Phase 1                         | 302,001                 | 100%       | 7%                |
| Auburn Blvd. Complete Streets and Joint Trench Utility Undergrounding Project | 241,111                 | 100%       | 3%                |
| Antelope/Amsterdam/Rosswood Traffic Signal                                    | 127,814                 | 100%       | 33%               |
| Roadway Nexus Study   | 11,487                  | 27%        | 27%               |
| Mariposa Avenue Safe Routes - Phase 3   | 2,874                   | 2%         |                   |
| Auburn Blvd. Design & Right of Way Acquisition - Phs 2                        | 73,525                  | 40%        |                   |
| <b>Total</b>  | <b>\$ 5,310,311</b>     |            |                   |

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Low-Income Housing Impact Fee (Fund 263)

The purpose of this fund is to provide a trust fund for low-income housing projects.

Low-Income Housing Impact Fee (per square foot)

| Office | Hotel  | Research/<br>Development | Commercial | Manufacturing | Warehouse |
|--------|--------|--------------------------|------------|---------------|-----------|
| \$0.97 | \$0.92 | \$0.82                   | \$0.77     | \$0.61        | \$0.26    |

| Account Description                   | FY 2016-17 | FY 2017-18 | FY 2018-19 | FY 2019-20 | FY 2020-21 |
|---------------------------------------|------------|------------|------------|------------|------------|
| Beginning Fund Balance                | \$ 157,900 | \$ 188,266 | \$ 303,537 | \$ 280,932 | \$ 341,032 |
| <b>Revenue</b>                        |            |            |            |            |            |
| Developer Fees                        | 29,716     | 114,128    | 31,701     | 637        | 38,354     |
| Interest Income                       | 650        | 1,143      | 7,909      | 5,898      | 425        |
| Miscellaneous Revenue                 |            |            |            | 1,000      | 1,000      |
| <b>Total Revenue</b>                  | 30,366     | 115,271    | 39,610     | 7,535      | 39,778     |
| <b>Expenditures</b>                   |            |            |            |            |            |
| Return Interest Paid on Loan Recorded | -          | -          | 62,215     | (62,215)   | 6,092      |
| <b>Total Available</b>                | \$ 188,266 | \$ 303,537 | \$ 280,932 | \$ 341,032 | \$ 374,718 |

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

|  |                   |
|--|-------------------|
| Revenue Collected FY 2016-17             | 30,366            |
| Revenue Collected FY 2017-18             | 115,271           |
| Revenue Collected FY 2018-19             | 39,610            |
| Revenue Collection FY 2019-20            | 7,535             |
| Revenue Collection FY 2019-20            | 39,778            |
| <b>Total Revenue for Last Five Years</b> | <b>\$ 232,560</b> |

**Unexpended Fee** (Five Year Test): Must be committed: 142,158

**Findings Regarding Unexpended Fee:**

1. The Unexpended Fee will be used for the remaining costs associated with the city's Affordable Housing Impact Fee Nexus Study and the Sayonara Redevelopment Project. The specific use of funds for the Sayonara Drive Redevelopment Project includes the pre-development and development of a low-income housing project, which may include a request for proposals for an affordable housing project, conceptual design work, environmental analysis, site work, development costs as well as other associated fees and costs.
2. The city assessed the fee to mitigate the impact of new development on the need for affordable housing in the city. Consistent with this purpose, the Sayonara Redevelopment Project will mitigate such impacts by providing affordable housing units. Therefore, there exists a reasonable relationship between the Unexpended Fee and the purpose for which it was charged.
3. The current estimated total cost remaining for the Affordable Housing Impact Fee Nexus Study is \$16,838. The remaining dollars will be used to fund the pre-development and development work for the Sayonara Redevelopment Project.
4. All Low-Income Housing Impact Fee funds for the project identified above, including the entire unexpended fee, have been deposited in the Low-Income Housing Impact Fee Fund, which is the appropriate fund for this project.

| Low-Income Housing Impact Fee Projects | Project to       |            | % Funded with Fee |
|--|------------------|------------|-------------------|
|  | Date Funding     | % Complete |                   |
| Housing Programs Assistance            | 72,026           | Ongoing    |                   |
| Affordable Housing Nexus Study         | 6,092            | 27%        | 27%               |
| <b>Total</b>                           | <b>\$ 78,118</b> |            |                   |

**Note: in FY 18/19, \$62,215 expenditure represents repayment of interest to General Fund as per Resolution No's 2003-120 and 2003-121**

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Park Facilities Impact Fee (Fund 265)

The purpose of this fund is to maintain existing park and recreation facility standards and mitigate the impacts caused by new and anticipated development activity of existing park and recreation facilities.

Park Facilities Impact Fee

| Residential (per unit)      |            | Non-Residential (per sq. foot) |        |
|-----------------------------|------------|--------------------------------|--------|
| Single-family detached unit | \$1,078.50 | Retail use                     | \$0.18 |
| Single-family attached unit | \$800.65   | Office use                     | \$0.37 |
| Multi-family                | \$665.38   | Industrial use                 | \$0.09 |
| Mobile home                 | \$577.64   |                                |        |

| Account Description    | FY 2016-17 | FY 2017-18 | FY 2018-19 | FY 2019-20 | FY 2020-21 |
|------------------------|------------|------------|------------|------------|------------|
| Beginning Fund Balance | \$ 94,828  | \$ 114,910 | \$ 122,277 | \$ 122,358 | \$ 35,658  |
| <b>Revenue</b>         |            |            |            |            |            |
| Developer Fees         | 19,685     | 6,471      | 38,654     | 12,664     | 71,492     |
| Interest Income        | 397        | 896        | 3,389      | 2,592      | (317)      |
| <b>Total Revenue</b>   | 20,082     | 7,367      | 42,043     | 15,256     | 71,175     |
| <b>Expenditures</b>    | -          | -          | 41,962     | 101,956    | 4,652      |
| <b>Total Available</b> | \$ 114,910 | \$ 122,277 | \$ 122,358 | \$ 35,658  | \$ 102,181 |

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

|  |                   |
|--|-------------------|
| Revenue Collected FY 2016-17             | 20,082            |
| Revenue Collected FY 2017-18             | 7,367             |
| Revenue Collected FY 2018-19             | 42,043            |
| Revenue Collection FY 2019-20            | 15,256            |
| Revenue Collected FY 2019-20             | 71,175            |
| <b>Total Revenue for Last Five Years</b> | <b>\$ 155,923</b> |

**Unexpended Fee (Five Year Test):**

Five year test met in accordance with Government Code Section 66001.

**CIP Adopted Budget - \$0 for FY 21/22; \$0 for FY 22/23**

| <b>Park Facilities Impact Fee Projects</b>             | <b>Project to Date Funding</b> | <b>% Complete</b> | <b>% Funded with Fee</b> |
|--|--------------------------------|-------------------|--------------------------|
| Building Permit for Sunrise Park - Restroom Demolition | 595                            | 100%              | 100%                     |
| Van Maren Park   | 334,557                        | 100%              | 100%                     |
| Contribution for Rusch Park Basketball Court           | 25,000                         | 100%              | 100%                     |
| Park on Sayonara Drive                                 | 307,492                        | 100%              | 100%                     |
| Security Cameras at Rusch Park                         | 10,693                         | 100%              | 100%                     |
| Electric Greenway Trail Project                        | 41,961                         | 0%                |                          |
| <b>Total</b>   | <b>\$ 720,299</b>              |                   |                          |

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Transit Impact Fee (Fund 266)

The purpose of this fund is to maintain existing transit standards and mitigate the impacts caused by new and anticipated development activity.

Transit Impact Fee

| Single Family (per unit)) | Multi-Family (per unit) | Commercial (per square foot) | Office (business park zone per square foot) | Religious Center (per square foot) |
|---------------------------|-------------------------|------------------------------|---|------------------------------------|
| \$175.00                  | \$356.00                | \$0.77                       | \$0.70                                      | \$0.18                             |

| Account Description    | FY 2016-17       | FY 2017-18       | FY 2018-19       | FY 2019-20        | FY 2020-21        |
|------------------------|------------------|------------------|------------------|-------------------|-------------------|
| Beginning Fund Balance | \$ 44,924        | \$ 74,376        | \$ 79,153        | \$ 95,564         | \$ 136,796        |
| Deferred Inflows       |                  |                  | \$ (6,908)       | \$ -              |                   |
| <b>Revenue</b>         |                  |                  |                  |                   |                   |
| Developer Fees         | 29,312           | 5,218            | \$ 21,334        | \$ 46,740         | \$ 54,005         |
| Interest Income        | 140              | 463              | \$ 1,986         | \$ 1,480          | \$ 298            |
| <b>Total Revenue</b>   | <u>29,452</u>    | <u>5,681</u>     | <u>\$ 23,320</u> | <u>\$ 48,220</u>  | <u>\$ 54,303</u>  |
| <b>Expenditures</b>    | -                | 904              | -                | \$ 6,984          | \$ 4,409          |
| <b>Total Available</b> | <u>\$ 74,376</u> | <u>\$ 79,153</u> | <u>\$ 95,564</u> | <u>\$ 136,796</u> | <u>\$ 186,690</u> |

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

|  |                   |
|--|-------------------|
| Revenue Collected FY 2016-17             | 29,452            |
| Revenue Collected FY 2017-18             | 5,681             |
| Revenue Collected FY 2018-19             | 23,320            |
| Revenue Collection FY 2019-20            | 48,220            |
| Revenue Collected FY 2019-20             | 54,303            |
| <b>Total Revenue for Last Five Years</b> | <u>\$ 160,975</u> |

**Unexpended Fee (Five Year Test):** . 25,714

**CIP Adopted Budget - \$75,000 for FY 21/22; \$16,195 for FY 22/23**

- 1) \$45,000 budgeted in FY 21/22 for Greenback Lane Complete Streets Improvements construction expected to commence Fall 2021
- 2) \$30,000 budgeted in FY 21/22 for various signalized intersection safety improvement with estimated completion in Fall 2021

| Transit Impact Fee Projects                      | Project to Date Funding | % Complete | % Funded with Fee |
|--|-------------------------|------------|-------------------|
| Sunrise Mall ADA Driveway Design                 | 5,562                   | 100%       | 100%              |
| Greenback/Firestone Concrete Construction        | 4,379                   | 100%       | 100%              |
| Miscellaneous Concrete Construction              | 12,405                  | 100%       | 100%              |
| Bus Stop Rehabilitation Project 2006             | 120,981                 | 100%       | 100%              |
| Bus Stop Improvements                            | 698,470                 | 100%       | 100%              |
| Purchase Konica Color Copier                     | 1,714                   | 100%       | 18%               |
| Auburn Blvd. Design and Right of Way Acquisition | 125,524                 | 100%       | 3%                |
| Sunrise Blvd. Bus Stop Improvement Project       | 179,608                 | 100%       | 36%               |
| Transit Nexus Study                              | 4,409                   | 27%        | 27%               |
| Mariposa Avenue Safe Routes to School            | 129,343                 |            |                   |
| Comprehensive Transit Plan                       | 904                     |            |                   |
| <b>Total</b>                                     | <u>\$ 1,283,300</u>     |            |                   |