

SACRAMENTO METROPOLITAN FIRE DISTRICT

DEVELOPMENT IMPACT FEE REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2020





LEGAL REQUIREMENTS FOR DEVELOPMENT IMPACT FEE REPORTING

A. California Government Code §66006(b)

This section defines the specific reporting requirements for local agencies that impose AB 1600 DIFs on new development. Annually, for each separate fund established for the collection and expenditure of DIFs, 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. The applicable page numbers for the location where each item can be found in the report are provided for reference.

- A brief description of the type of fee in the account or fund. *(Page 2)*
- The amount of the fee. *(Page 2)*
- The beginning and ending balance of the account or fund. *(Page 3)*
- The amount of the fees collected and interest earned. *(Page 3)*
- 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. *(Page 4)*
- 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. *(Page 4)*
- 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. *(No interfund transfers or loans made)*
- 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. *(No refunds were required to date)*

B. California Government Code §66001(d)

For all funds established for the collection and expenditure of DIFs, California Government Code §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 of the following findings with respect to that portion of the fund remaining unexpended, whether committed or uncommitted:

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



As of June 30, 2020, the District’s DIF Fund did not hold any funds past the fifth year of first deposit, therefore, no additional findings are required.

C. Current Major CIP Projects

The District has one current project for the construction of a new Station 68 at Cobble Brook Drive just west of Rancho Cordova Parkway. The project calls for an 11,131 square feet fire station on a 2.62-acre parcel. It also includes a 2,400 square feet storage building and various site improvements including parking, paving, landscaping, and lighting. The fire station will primarily service the Sunridge Anatolia neighborhood in the City of Rancho Cordova.



D. Current Fee Schedule

Capital Fire Facilities Fees provide for the funding of additional fire stations and fire equipment that will safeguard the lives and property of those who will occupy new developments at an acceptable level of service. The fee is updated annually to reflect changes in the Engineering News Record Building Cost Index. Below is the fee schedule effective as of March 1, 2020.

**SACRAMENTO METROPOLITAN FIRE DISTRICT
CAPITAL FIRE FACILITIES FEE**

| Land Use | Fee Basis | Fee |
|---------------------------|-------------------------------------|------------|
| Single-Family Residential | per dwelling unit | \$1,280 |
| Multi-Family Residential | per dwelling unit | \$1,000 |
| Commercial/Retail | per 1,000 sq. ft. of building space | \$675 |
| Office | per 1,000 sq. ft. of building space | \$1,120 |
| Industrial | per 1,000 sq. ft. of building space | \$607 |
| Institutional/Other | per 1,000 sq. ft. of building space | \$1,072 |

At this time, all fees being collected pursuant to the DIF program have been earmarked for current or future capital projects necessary to maintain current levels of service within existing service areas to serve new development.



Sacramento Metropolitan Fire District
Statements of Revenues, Expenditures, and Changes in Fund Balances
Development Impact Fee Fund
Last Five Fiscal Years

| | <u>2020</u> | <u>2019</u> | <u>2018</u> | <u>2017</u> | <u>2016</u> |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|
| REVENUES | | | | | |
| Development Fees | \$ 1,492,492 | \$ 1,600,941 | \$ 1,231,621 | \$ 1,506,440 | \$ 1,528,101 |
| Interest Income | 174,317 | 156,115 | 38,028 | 15,068 | 8,692 |
| Total Revenues | <u>1,666,809</u> | <u>1,757,056</u> | <u>1,269,649</u> | <u>1,521,508</u> | <u>1,536,793</u> |
| EXPENDITURES | | | | | |
| Services and Supplies ⁽¹⁾ | 67,634 | 64,722 | 64,201 | 80,000 | 43,217 |
| Capital Outlay | 406,315 | 7,437 | - | - | - |
| Total Expenditures | <u>473,949</u> | <u>72,159</u> | <u>64,201</u> | <u>80,000</u> | <u>43,217</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>1,192,861</u> | <u>1,684,897</u> | <u>1,205,448</u> | <u>1,441,508</u> | <u>1,493,576</u> |
| OTHER FINANCING SOURCE | | | | | |
| Transfers In (out) | - | - | - | - | - |
| Net Change in Fund Balance | 1,192,861 | 1,684,897 | 1,205,448 | 1,441,508 | 1,493,576 |
| Fund Balance, Beginning of Year | <u>5,825,429</u> | <u>4,140,532</u> | <u>2,935,084</u> | <u>1,493,576</u> | <u>-</u> |
| Fund Balance, End of Year | <u>\$ 7,018,290</u> | <u>\$ 5,825,429</u> | <u>\$ 4,140,532</u> | <u>\$ 2,935,084</u> | <u>\$ 1,493,576</u> |
| Five-Year Revenue Test ⁽²⁾ | | | | | |
| Revenue Available: | | | | | |
| Current Fiscal Year | \$ 1,666,809 | \$ 1,757,056 | \$ 1,269,649 | \$ 1,521,508 | \$ 1,493,576 |
| Prior Fiscal Year (2-yr old funds) | 1,757,056 | 1,269,649 | 1,521,508 | 1,413,576 | - |
| Prior Fiscal Year (3-yr old funds) | 1,269,649 | 1,521,508 | 1,349,375 | - | - |
| Prior Fiscal Year (4-yr old funds) | 1,521,508 | 1,277,216 | - | - | - |
| Prior Fiscal Year (5-yr old funds) | 803,268 | - | - | - | - |
| In Excess of Five Prior Fiscal Years | - | - | - | - | - |
| Total Revenue Available | <u>\$ 7,018,290</u> | <u>\$ 5,825,429</u> | <u>\$ 4,140,532</u> | <u>\$ 2,935,084</u> | <u>\$ 1,493,576</u> |

Result: No excess funds held. Five-year revenue test met in accordance with Government Code §66001(d). No additional findings required.

Notes

- (1) Represents service fees charged by the County of Sacramento for collecting impact fees in behalf of the District.
- (2) For purposes of determining funds that have been held past the fifth year of first deposit, expenditures are deemed to come from the earliest source of funds (first-in first-out method). Any remaining funds past the fifth year must have findings reported in accordance with Government Code § 66001 (d).



Development Impact Fee Project Identification
As of June 30, 2020

| Project Name | Project Phase | Estimated Construction Start Date | Estimated Completion Date | Estimated Project Cost ⁽¹⁾ | Funding To Date ⁽¹⁾ | Estimated % of Project Funded with Fees |
|-----------------|---------------|-----------------------------------|---------------------------|---------------------------------------|--------------------------------|---|
| Fire Station 68 | Design | 2020/21 | 2021/22 | \$9,777,412 | \$ 413,752 | 100% |

Notes

- (1) Estimated project cost is the total estimated costs for the duration of the project and is subject to change as the project's design is being finalized. Funding to date is the amount of impact fees spent for the project from its inception.