



Cosumnes Community Services District
Annual Report on Development Impact Fees
Fiscal Year Ending June 30, 2021

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Cosumnes Community Services District

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Introduction

Government Code Section 66006 requires local agencies to submit annual and five-year reports detailing the status of development impact fees. The annual report must be made available to the public within 180 days after the last day of the fiscal year. It must be presented to the public agency (Cosumnes Community Services District Board of Directors) as an informational report. This report summarizes the following information for each of the development fee programs:

- A brief description of the type of fee in the account or fund.
- The amount of the fee.
- The beginning and ending balance of the account or fund.
- The amount of the fees collected and interest earned.
- 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 public improvement cost.
- An identification of an approximate date by which the construction of a public improvement will commence if sufficient funds have been collected to complete financing on an incomplete public improvement.
- A description of each inter-District loan made from the impact fee fund, including the public improvement on which the loan will be spent, when the loan will be repaid, and the rate of interest on the loan.
- The amount of refunds made, if any.

In addition, this report incorporates by reference the following documents, which are deemed a part of this report:

- The Nexus Study for each fee.
- The Book of Fees, containing fee schedules for each fee.
- The approved Capital Improvement Plan for Fiscal Years 2016-17 to 2020-21.

It should be noted that the dollar amounts presented in the following report cover revenues and expenditures for 2020-21 and fiscal years 2016-17 to 2020-21 of the Five-Year aging analysis. While there may be multiple funding sources within each impact fee fund, the impact fees will be the first priority source for expenditures. Fund balances in the following report are as of June 30, 2021. Unless otherwise indicated, all available balances have been appropriated to existing and future capital projects within the District's Capital Improvement Plan (CIP).

In some instances, specific development impact fees are exempt from reporting under Government Code Section 66006 because they are imposed pursuant to a development agreement.

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Fire Facility Impact Fees (Fund 500)

Description: Fire Facility Development Fees are supported by the *2010 Nexus Study to Update the Fire Fee Program.*

Beginning and ending balance of the fund/the amount of interest earned

Beginning Balance, 7/1/2020	\$8,194,079
Fees Collected	\$2,158,347
Interest Earnings	<u>\$90,693</u>
Subtotal	\$10,443,119
Expenditures, 7/1/2020 – 6/30/21	(\$237,113)
Ending Balance, 6/30/2021	\$10,206,006

Identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement in the Fiscal Year 2020-21.

Description	Amount	% of CIP funded by Fee
Station 77: Design Cost and Permit Fees	\$173,024	100%
Station 78: Design Cost	\$904	100%
Construction loan for Fleet Maintenance/Admin Annex Facility	\$42,719	Note: Fee payment to fund remaining debt service payments related to internally financed fire maintenance/facility improvement.
Purchase of Fire Annexation EMS/Logistics Property	\$20,466	100%

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Identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement for Fiscal Years 2016-17 to 2020-21 are listed below.

Description	Amount
Consolidated construction loan for Fire Stations 73, 75, and Training Facility	\$107,537
Construction loan for Fire Station 73	\$136,712
Construction loan for Fire Station 76	\$273,873
Construction loan for Station 72	\$1,210,821
Construction loan for Fleet Maintenance/Admin Annex Facility	\$1,227,511
Purchase of Station 78 land in Sterling Meadows/Design Cost	\$279,587
Station 77: Design Cost and Permit Fees	\$390,260
Purchase of Fire Annexation EMS/Logistics Property	\$20,466

Notes

Fire Department infrastructure construction is primarily debt-financed, as detailed in the *2010 Nexus Study to Update the Fire Fee Program*. Some construction loans have been consolidated to reduce interest rates when available rates are advantageous to the District. The purchase of land for Station 78 was a cash transaction, with station construction tentatively slated to begin in 2022.

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Park Impact Fees (Fund 500)

Description: Park Impact Fees identified in the City of Elk Grove Fee Booklet 2020-21 and various adopted Nexus Studies for each impact fee.

Beginning and ending balance of the fund/the amount of interest earned

Beginning Balance, 7/1/2020	\$15,176,148
Fees Collected	\$2,234,584
Interest Earnings	<u>\$164,852</u>
Subtotal	\$17,575,584
Expenditures, 7/1/2020 – 6/30/2021	(\$862,588)
Ending Balance, 6/30/2021	\$16,712,996

Identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement in the Fiscal Year 2020-21.

Description	Amount	% of CIP Funded by Fee
Crooked Creek	\$1,647	100%
Morse Park Community Center	\$63,114	7%
Recreation Center at Beeman Park aka Albiani Recreation Center	\$797,827	100%

Identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement for Fiscal Years 2016-17 to 2020-21 are listed below.

Description	Amount
Crooked Creek	\$3,466
George Park	\$2,773,907
Wright Park Phase II	\$8,919
Arcadian Village	\$1,386
Morse Park Community Center	\$63,114
Recreation Center at Beeman Park aka Albiani Recreation Center	\$886,937