

CITY OF LINCOLN

Annual Development Impact Fee Report

Fiscal Year Ended June 30, 2024

December 17, 2024



City of Lincoln



City Officials

Dan Karleskint, Mayor

Holly Andreatta, Mayor Pro Tem

Ben Brown, Council Member

Paul Joiner, Council Member

William "Bill" Lauritsen, Council Member

Officers

Richard Pearl, City Treasurer

Administrative Team

Sean Scully, City Manager

Nita Wracker, Assistant City Manager

Kristine Mollenkopf, City Attorney

Nita Wracker, Finance Director

Ruthann Codina, Finance Manager

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1. DEVELOPMENT IMPACT FEE REPORT

The California Mitigation Fee Act (Government Code Sections 66000 et seq.) mandates procedures for administration of impact fee programs, including collection and accounting, reporting, and refunds. Regarding reporting requirements, the Mitigation Fee Act requires annual reporting for each impact fee fund, and a separate five-year reporting process. This report meets the requirements described in 1.1 Annual Report, below. A combined Annual and Five-Year Report will next be provided in 2027.

1.1 Annual Report

Section 66006 (b) (1) requires that once each year, within 180 days of the close of the fiscal year, the local agency must make available to the public the following information for each separate account established to receive impact fee revenues:

1. A brief description of the type of fee in the account or fund; *(report section 2)*
2. The amount of the fee; *(report section 2 and attachment)*
3. The beginning and ending balance of the account or fund; *(report section 3)*
4. The amount of the fees collected and interest earned; *(report section 3)*
5. Identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement, including the total percentage of the cost of the public improvement that was funded with fees; *(report section 4)*
6. Identification of the approximate date by which the construction of a public improvement will commence, if the City determines sufficient funds have been collected to complete financing of an incomplete public improvement; An identification of each public improvement identified in a previous report and whether construction began on the approximate date noted in the previous report. For a project identified for which construction did not commence by the approximate date provided in the previous report, the reason for the delay and a revised approximate date that the local agency will commence construction; *(report section 4)*
7. A description of each interfund transfer or loan made from the account or fund, including interest rates, repayment dates, and a description of the improvement on which the transfer or loan will be expended; *(report section 5)*
8. The amount of any refunds or allocations made pursuant to Section 66001, paragraphs (e) and (f); *(report section 6)*

The annual report must be reviewed by the City Council at its next regularly scheduled public meeting, but not less than 15 days after the statements are made public, per Section 66006 (b) (2).

Section 66013(d) has similar requirements for utility capacity charges in that, within 180 days after the close of each fiscal year, the local agency must make available to the public the following information:

1. A description of the charges deposited in the fund; *(report section 2)*
2. The beginning and ending balance of the fund and the interest earned from investment of moneys in the fund; *(report section 3)*
3. The amount of charges collected in that fiscal year; *(report section 3)*
4. An identification of:
 - a. Each public improvement on which charges were expended and the amount of expenditure for each improvement, including the percentage of the total cost of the public improvement that was funded with those charges if more than one source of funding was used; *(report section 4)*
 - b. Each public improvement on which charges were expended that was completed during that fiscal year; *(see report section 4)*
 - c. Each public improvement that is anticipated to be undertaken in the following fiscal year; *(report section 4)*
5. A description of each interfund transfer or loan made from the capital facilities fund, including the public improvement on which the transferred or loaned charges are or 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 fund will receive on the loan; *(report section 5)*

1.2 Five-Year Report

Prior to 1996, The Mitigation Fee Act required that a local agency collecting impact fees was required to expend or commit impact fee revenue within five years or make findings to justify a continued need for the money, otherwise those funds had to be refunded. SB 1693, adopted in 1996 as an amendment to the Mitigation Fee Act, changed that requirement in material ways.

Now, Section 66001 (d) requires that, for the fifth fiscal year following the first deposit of any impact fee revenue into an account or fund as required by Section 66006 (b), and every five years thereafter, the local agency shall make all of the following findings for any fee revenue that remains unexpended, whether committed or uncommitted:

1. Identify the purpose to which the fee will be put;
2. Demonstrate the reasonable relationship between the fee and the purpose for which it is charged;
3. Identify all sources and amounts of funding anticipated to complete financing of incomplete improvements for which impact fees are to be used;
4. Designate the approximate dates on which the funding necessary to complete financing of those improvements will be deposited into the appropriate account or fund.

Those findings are to be made in conjunction with the annual reports discussed above. If such findings are not made as required by Section 66001, the local agency could be required to refund the moneys in the account or fund, per Section 66001 (d).

Once the agency determines that sufficient funds have been collected to complete financing on incomplete improvements for which impact fee revenue is to be used, it must, within 180 days of that determination, identify an approximate date by which construction of the public improvement will be commenced (Section 66001 (e)). If the agency fails to comply with that requirement, it must refund impact fee revenue in the account according to procedures specified in Section 66001 (d).

2. CURRENT IMPACT FEES

Development impact fees in the City of Lincoln are called Public Facilities Element Fees (“PFE Fees”). These fees are one-time charges levied on new development in Lincoln to fund various infrastructure, facilities, vehicles, and equipment needed to serve new development.

2.1 Types of Impact Fees and Impact Fee Funds

The fees documented in the body of this Annual Development Impact Fee Report include the following fees listed below. The revenue and expenditures for each PFE Fee type is tracked by the City in a separate fund.

Table 1. Impact Fees and Impact Fee Funds

| Fund No. | Fee Name | Purpose and Use of the Fee |
|----------|----------------|---|
| 215 | Park In Lieu | Park-in-lieu fees, tracked in Fund 215, are enacted per the City’s Code of Ordinances, Chapter 17.32 Park Dedication and Fees. Park-in-lieu fees are governed by the Quimby Act (CA State GC 66477), not the Mitigation fee Act, and are not subject to the same standards of reporting as Lincoln’s other PFE fees. Though development impact fees are not governed by the Mitigation Fee Act, the city has decided to report on these fees in a similar manner to PFE fees for transparency purposes. |
| 240 | Transportation | The purpose of the transportation fee is to fund transportation facilities costs attributable to the impact from new development. The transportation fee will be used to fund the construction of transportation-related facilities identified by the City as necessary to serve new development. A summary of facilities is available in Table A-10 of Appendix A, and greater detail in Table B-1 of Appendix B, to the August 15, 2022, Nexus Study Report. |
| 241 | Police | The purpose of the police fee is to fund the fair-share portion of police facilities, vehicles, and equipment costs attributable to the impact from new development. The police fee will be used to fund the purchase or construction of police station facilities, vehicles, and equipment identified by the City to serve new development. These facilities are identified in Table A-28 of Appendix A to the 2022 to the August 15, 2022, Nexus Study Report. |
| 243 | Administration | The purpose of the administration facilities fee is to fund City administration facilities costs attributable to the impact from new development. The administration facilities fee will be used to fund the construction of administration building space that has been identified by the City to serve new development. This facility is presented in Table A-30 of Appendix A to the August 15, 2022, Nexus Study Report. |
| 244 | Library | The purpose of the library fee is to fund library facilities costs attributable to the impact from new development in PFE Area No. 2. The library fee will be used to fund the construction of library facilities that have been identified by the City to serve new development. These facilities are presented in Table A-32 of Appendix A to the August 15, 2022, Nexus Study Report. |

| Fund No. | Fee Name | Purpose and Use of the Fee |
|----------|---------------------|--|
| 246 | Park and Recreation | The purpose of the parks and recreation fee is to fund park and recreation facilities attributable to the impact from new development. The parks and recreation fee will be used to fund the construction of park and recreation facilities that have been identified by the City to serve new development. These park and recreation facilities are identified in Tables A-36, A-38, and A-42 of Appendix A to the August 15, 2022 Nexus Study Report. |
| 247 | Drainage | The purpose of the drainage fee is to fund drainage facilities that are attributable to the impact from new development. The drainage fee will be used to fund the construction of drainage facilities identified by the City as necessary to serve new development. These facilities are identified in Table B-5 of Appendix B to the August 15, 2022, Nexus Study Report. |
| 262 | Fire | The purpose of the fire fee is to fund fire facilities costs attributable to the impact from new development. The fire fee will be used to fund the fair share portion of fire stations, fire vehicles and equipment for development in Areas Nos. 1 and 2. These facilities are identified in Tables A-25 and A-26 of Appendix A to the August 15, 2022, Nexus Study Report. |
| 290 | Oak Tree | Oak Tree Mitigation fees, tracked in Fund 290, are fees imposed by the City when development does not comply with the City's design guidelines for the preservation of oak trees. Though not development impact fees governed by the Mitigation Fee Act, the city has decided to report on these fees in a similar manner to PFE fees. |
| 715 | Water | The purpose of the water fee is to fund water facilities that are attributable to the impact from new development in the City by build-out of the General Plan area. The water fee will be used to fund construction of water facilities that have been identified by the City as necessary to serve new development. These facilities are summarized in detail in Table B-4 of Appendix B to the August 15, 2022, Nexus Study Report. |
| 725 | Wastewater | The purpose of the wastewater fee is to fund wastewater collection, non-potable water, and wastewater treatment facilities that are attributable to the impact from new development. The wastewater fee will be used to fund the fair share portion of the cost of constructing wastewater collection, non-potable water, and treatment facilities that have been identified by the City as necessary to serve new development. These facilities are identified specifically in Tables B-2 and B-3 of Appendix B and in Appendix D to the August 15, 2022, Nexus Study Report. |
| 735 | Solid Waste | The purpose of the solid waste fee is to fund solid waste vehicles and equipment costs attributable to the impact from new development. The solid waste fee will be used to fund the purchase of solid waste vehicles as identified by the City to serve new development. These items are identified in Table A-34 of Appendix A to the August 15, 2022, Nexus Study Report. |

2.2 Current Fee Schedule

During Fiscal Year 2022-23, the Lincoln City Council adopted Resolution 2022-241 on October 25, 2022, which included a revised Public Facilities Element Fee Program Nexus Study Report (August 15, 2022), as well as a phased in approach to update fees to the full amount identified in the Nexus Study Report. The fees in this Resolution were in effect from January 1, 2023, through July 31, 2023. On May 23, 2023, City Council adopted Resolution 2023-093, which included updated PFE fees. The fees in this Resolution were in effect from August 1, 2023, through June 30, 2024.

- Attachment 1 to this report includes the PFE fee amounts in effect between July 1, 2023, and July 31, 2023
- Attachment 2 to this report includes the PFE fee amounts in effect between August 1, 2023, and June 30, 2024

3. FINANCIAL SUMMARY REPORT

The following provides the required financial summary for each PFE fund, to include the beginning and ending balance, amount of fees and/or charges collected, and interest earned for the Fiscal Year End June 30, 2024. Figures shown in the table below are unaudited as of the date of this report.

Table 2. Financial Summary Fiscal Year 2024

| Fund No. | 215 | 240 | 241 | 242 | 243 | 244 | 246 |
|--|---------------------|-----------------------|------------------|------------------|-----------------------|----------------|-------------------|
| Description | Park In-Lieu | Transportation | Police | Fire | Administration | Library | Parks |
| Fees | 27,648 | 1,686,372 | 373,380 | 262,137 | 439,110 | 92,810 | 2,176,793 |
| Interest | 25,726 | 257,772 | 58,574 | 11,724 | 74,331 | 19,242 | 261,561 |
| Fund Balance, Beginning of the Year¹ | 1,019,584 | 8,023,577 | 2,248,084 | 1,182,952 | 2,819,621 | 860,566 | 10,210,785 |
| Fund Balance, End of the Year¹ | 1,112,961 | 18,398,331 | 2,314,737 | (916,964) | 3,286,670 | 597,257 | 10,163,666 |

¹ Beginning & Ending Fund Balance is reported per financial reports provided by the City's Finance Department

| Fund No. | 247 | 290 | 715 | 725 | 735 |
|--|------------------|------------------|-------------------|-------------------|--------------------|
| Description | Drainage | Oak Tree | Water | Wastewater | Solid Waste |
| Fees | 458,289 | 118,725 | 898,946 | 587,176 | 329,999 |
| Interest | 61,481 | 40,430 | 299,793 | 92,576 | 101,022 |
| Fund Balance, Beginning of the Year¹ | 855,889 | 3,779,069 | 11,544,487 | 2,260,591 | 4,829,167 |
| Fund Balance, End of the Year¹ | 1,363,779 | 421,533 | 12,675,971 | 3,437,644 | 5,200,481 |

¹ Beginning & Ending Fund Balance is reported per financial reports provided by the City's Finance Department

4. PUBLIC IMPROVEMENTS

This section of the Annual Report identifies each public improvement on which fees were expended and the amount of the expenditures on each improvement, including the percentage of the cost of the public improvement that was funded with fees.

Table 3. Public Improvements Fiscal Year 2024

| Fund | Fund Name | CIP # | Project Name | Project Start | Project Finish | Project Phase | Total Project Funding | PFE Fees | | | | |
|--------------|----------------|-------|---|---------------|----------------|---------------|-----------------------|--------------------------------|---------------------|--|---------------------------------|------------------------------|
| | | | | | | | | Total Impact Fee Funded Amount | % Impact Fee Funded | Total Prior Year Impact Fee Expenditures | FY 2024 Impact Fee Expenditures | Impact Fee Funding Remaining |
| 240 | Transportation | 329 | East Joiner Pkwy Widening | 2018/19 | 2024/25 | Active | \$ 10,910,000 | \$ 7,728,761 | 71% | \$ 9,604,878 | \$ 21,198 | \$ (1,897,315) |
| 240 | Transportation | 644 | Ferrari Ranch Rd Improvements | 2023/24 | 2024/25 | Active | \$ 10,000,000 | \$ 800,000 | 8% | \$ - | \$ 133,423 | \$ 666,577 |
| 241 | Police | 621 | PD server room A/C | 2022/23 | 2023/24 | Completed | \$ 40,000 | \$ 40,000 | 100% | \$ 12,832 | \$ 10,719 | \$ 16,449 |
| 241 | Police | 622 | PD IT room expansion | 2022/23 | 2024/25 | Active | \$ 950,000 | \$ 950,000 | 100% | \$ 58,802 | \$ 353,025 | \$ 538,174 |
| 241 | Police | 626 | Police Dept ADA Parking Lot | 2021/22 | 2024/25 | Active | \$ 755,000 | \$ 755,000 | 100% | \$ 21,824 | \$ 17,373 | \$ 715,804 |
| 241 | Police | 627 | PD dispatch break room | 2022/23 | 2023/24 | Completed | \$ 25,000 | \$ 25,000 | 100% | \$ 1,410 | \$ 16,316 | \$ 7,274 |
| 241 | Police | 675 | Police Dept Kitchen Renovation | 2023/24 | 2023/24 | Completed | \$ 15,000 | \$ 15,000 | 100% | \$ - | \$ 12,555 | \$ 2,445 |
| 243 | Admin | 628 | City Hall exterior painting | 2022/23 | 2023/24 | Completed | \$ 140,000 | \$ 140,000 | 100% | \$ 53,579 | \$ 49,276 | \$ 37,145 |
| 243 | Admin | 632 | City Hall Reorganization Project | 2022/23 | 2025/26 | Active | \$ 725,000 | \$ 725,000 | 100% | \$ - | \$ 60,341 | \$ 664,659 |
| 244 | Library | n/a | Library Collections | 2007/08 | on-going | Active | \$ 4,402,985 | \$ 4,402,985 | 100% | \$ 1,375,386 | \$ 56,882 | \$ 2,970,717 |
| 244 | Library | 608 | Slurry Seal & Re-Stripe | 2022/23 | 2023/24 | Completed | \$ 334,175 | \$ 59,179 | 18% | \$ 100 | \$ 59,079 | \$ 0 |
| 244 | Library | 629 | Library Exterior Painting | 2022/23 | 2023/24 | Completed | \$ 186,500 | \$ 135,000 | 72% | \$ - | \$ 95,044 | \$ 39,956 |
| 244 | Library | 669 | Library HVAC Controls Upgrade | 2023/24 | 2023/24 | Completed | \$ 200,000 | \$ 200,000 | 100% | \$ - | \$ 178,771 | \$ 21,229 |
| 246 | Parks | 461 | Aitken Park Ph3 | 2019/20 | 2024/25 | Active | \$ 2,300,000 | \$ 2,012,236 | 87% | \$ 1,043,289 | \$ 84,739 | \$ 884,209 |
| 215 | Parks | 464 | Aldo Pineschi Jr Park | 2020/21 | 2027/28 | Active | \$ 6,002,125 | \$ 1,000,000 | 17% | \$ - | \$ - | \$ 1,000,000 |
| 246 | Parks | 464 | Aldo Pineschi Jr Park | 2020/21 | 2027/28 | Active | \$ 6,002,125 | \$ 3,991,481 | 67% | \$ 167,742 | \$ 570,121 | \$ 3,253,618 |
| 246 | Parks | 466 | Jimenez Park lot paving | 2020/21 | 2024/25 | Active | \$ 385,300 | \$ 205,000 | 53% | \$ 35,439 | \$ 125,013 | \$ 44,548 |
| 246 | Parks | 467 | Jimenez Ph3 - soccer | 2020/21 | 2024/25 | Active | \$ 3,441,790 | \$ 3,051,070 | 89% | \$ 28,726 | \$ 736,915 | \$ 2,285,429 |
| 246 | Parks | 497 | Bella Breeze Master Plan | 2021/22 | 2025/26 | Active | \$ 1,338,300 | \$ 1,338,300 | 100% | \$ 1,500 | \$ 604,635 | \$ 732,165 |
| 246 | Parks | 607 | Foskett Soccer Field Reno | 2022/23 | 2023/24 | Completed | \$ 340,000 | \$ 340,000 | 100% | \$ 298,000 | \$ - | \$ 42,000 |
| 246 | Parks | 613 | Moore Rd Class 1 Trail | 2022/23 | 2025/26 | Active | \$ 1,215,000 | \$ 1,215,000 | 100% | \$ 16,973 | \$ 150,021 | \$ 1,048,007 |
| 246 | Parks | 614 | Foskett Post & Cable | 2022/23 | 2023/24 | Completed | \$ 85,000 | \$ 85,000 | 100% | \$ - | \$ 71,187 | \$ 13,813 |
| 246 | Parks | 634 | McBean Pickleball Courts | 2022/23 | 2023/24 | Completed | \$ 160,000 | \$ 160,000 | 100% | \$ - | \$ 158,841 | \$ 1,159 |
| 246 | Parks | 637 | Community Center Park | 2023/24 | 2025/26 | Active | \$ 2,750,000 | \$ 550,000 | 20% | \$ - | \$ 46,087 | \$ 503,913 |
| 715 | Water | n/a | Meters and MXUs for new construction | on-going | on-going | Active | \$ 1,684,000 | \$ 1,684,000 | 100% | \$ 1,375,386 | \$ 291,610 | \$ 17,003 |
| 725 | Wastewater | 459 | WWTRF Oxidation Ditch Aerator Conv & Pond Liner | 2020/21 | 2023/24 | Completed | \$ 4,721,664 | \$ 4,721,664 | 100% | \$ 4,616,587 | \$ 16,260 | \$ 88,817 |
| 725 | Wastewater | 602 | Joiner Park Reclaimed Water | 2021/22 | 2023/24 | Completed | \$ 743,731 | \$ 743,731 | 100% | \$ 681,440 | \$ 46,060 | \$ 16,231 |
| 735 | Solid Waste | V215 | 2 Solid Waste Sideloaders | 2021/22 | 2023/24 | Completed | \$ 750,000 | \$ 750,000 | 100% | \$ - | \$ 759,889 | \$ (9,889) |
| 735 | Solid Waste | V221 | Solid Waste Frontloader | 2021/22 | 2023/24 | Completed | \$ 385,000 | \$ 385,000 | 100% | \$ - | \$ 382,668 | \$ 2,332 |
| TOTAL | | | | | | | \$ 52,861,625 | \$ 30,408,833 | | \$ 13,729,944 | \$ 3,251,381 | \$ 13,427,508 |

The Mitigation Fee Act also requires annual identification of the approximate date by which the construction of a public improvement will commence, if the City determines sufficient funds have been collected to complete financing of an incomplete public improvement. The projects listed above represent active uses of impact fee funds to complete current capital improvement projects. Other than the projects listed in the table above, or as identified in the FY 2023 – 2025 adopted Capital Improvement Program, the City has not identified any public improvements that have sufficient funds as of June 30, 2024, to complete the financing on incomplete public improvements.

Government Section 66013(d) has similar requirements for water and wastewater capacity charges to identify each public improvement that is anticipated to be undertaken in the following fiscal year. For Funds 715 and 725, the following are a list of public improvements anticipated to be undertaken in Fiscal Year 2023/24, in addition to those projects shown as “Active” in the table on the previous page.

Water PFE Fund 715:

- CIP 654 Water Distribution Rehab, \$137,500.
 - Work began on this project in FY 2023/24, however, non-PFE funds were used.
 - Estimated project completion: FY 2026/27

Wastewater PFE Fund 725:

- CIP 657 Q St Sewer Lift Station Rehab Design, \$125,000
 - This project was delayed due to lack of staff availability. Project will begin in FY 2024/25.
 - Estimated project completion: FY 2025/26
- CIP 478 East Joiner Pump Station Improvements, \$1,775,000
 - Work began on this project in FY 2023/24, however, non-PFE funds were used.
 - Work in PFE fund 725 will begin in FY 24/25.
 - Estimated project completion: FY 2025/26

5. INTERFUND LOANS

The Mitigation Fee Act requires a description of each interfund transfer or loan made from the account or fund, including interest rates, repayment dates, and a description of the improvement on which the transfer or loan will be expended.

There were no new interfund transfers or loans made between impact fee funds in Fiscal Year 2024. However, the loan between Fund 290 Oak Tree Mitigation and 242 Fire PFE, in the amount of \$2,352,785, was repaid by the 12 Bridges Assessment District per City Council direction on March 28, 2023. The following table summarizes all active interfund loans to and/or from the City’s impact fee funds.

| Date of Loan | Maturity Date | Purpose of Loan | Original Advance | Lender | Borrower | Fiscal Year 2024 Payment/ Transfer | Balance 06/30/2024 | Interest Rate ¹ |
|--------------|---------------|---|------------------|-------------------------|------------------|------------------------------------|--------------------|----------------------------|
| 06/30/18 | 06/30/28 | Completion of Regional Retention Facility CIP 181 | \$ 1,856,200 | 735 Solid Waste Non-Ops | 247 PFE Drainage | \$ 170,313 | \$ 523,462 | 0.62% |
| 03/28/23 | 04/01/38 | Refi. Original loan, add additonal funds required to construct Fire# 33 and #34 | \$ 5,300,000 | 225 PCWA WCC | 242 Fire PFE | \$ 116,031 | \$ 1,492,383 | 0.34% |
| 06/30/18 | 06/30/28 | Regional Retention Facility | \$ 1,010,000 | 240 Transportation | 247 Drainage | \$ 172,016 | \$ 528,696 | 0.62% |

¹ Interest Rates are Average and/or Fixed 5-year LAIF rate

6. REFUNDS

The refunding requirements for both the Mitigation Fee Act and the Quimby Act are summarized as follows:

Refunds under the Mitigation Fee Act: If the City determines that sufficient funds have been collected to complete financing on incomplete improvements for which impact fee revenue is to be used, it must, within 180 days of that determination, identify an approximate date by which construction of the public improvement will be commenced (Government Code Section 66001 (e)). If the agency fails to comply with that requirement, it must refund impact fee revenue in the account according to procedures specified in Section 66001 (d).

As discussed in Section 4 of this report, in Fiscal Year 2023-24 no such determination has been made regarding sufficient funds collected to complete incomplete improvements. Therefore, no refunds were made or required.

Disclaimer: In preparing this report and any analysis and findings included herein, NBS has relied on several principal assumptions and considerations regarding financial matters, conditions and events that occurred or may occur in the future. This information and assumptions, including the City's budgets, financial reports, capital project data, and other information were provided by sources we believe to be reliable; however, NBS has not independently verified such information and assumptions. While we believe NBS' use of such information and assumptions is reasonable for the purpose of this report, some assumptions will invariably not materialize as stated herein and may vary due to unanticipated events and circumstances.

ATTACHMENT 1

Public Facilities Element Fees schedule in effect between July 1, 2023, and July 31, 2023

PFE Fee Table per EDU Effective July 1, 2023 - July 31, 2023

| | Area No. 1 North of Auburn Ravine | Area No. 1 South of Auburn Ravine | Area No. 2 | Area No. 2 Village - 1 |
|----------------------------|---|---|------------|---------------------------|
| Sanitary Sewer Treatment | \$7,699.00 | \$7,699.00 | \$7,699.00 | \$7,699.00 |
| Sanitary Sewer Collections | \$2,731.45 | \$2,731.45 | \$3,332.11 | \$3,332.11 |
| Water Storage | \$1,024.00 | \$1,024.00 | \$933.00 | \$933.00 |
| Water Transmission | \$1,975.00 | \$1,975.00 | \$1,150.00 | \$1,150.00 |
| Traffic | \$4,582.85 | \$4,582.85 | \$4,036.51 | \$4,036.51 |
| Area Drainage | \$2,096.87 | \$264.00 | | |
| Citywide Drainage | \$255.67 | \$767.00 | \$811.00 | \$811.00 |
| Parks and Trails | \$4,706.03 | \$4,706.03 | | |
| Neighborhood Parks | | | \$3,847.00 | \$3,847.00 |
| Regional Parks | | | \$1,738.37 | \$1,738.37 |
| Trails | | | \$239.67 | \$239.67 |
| Recreational Facilities | \$252.67 | \$252.67 | \$275.33 | \$275.33 |
| Police | \$757.00 | \$757.00 | \$841.00 | \$841.00 |
| Fire | \$601.51 | \$601.51 | \$658.51 | \$601.51 |
| City Administration | \$1,014.77 | \$1,014.77 | \$1,014.77 | \$1,014.77 |
| Library | | | \$494.00 | \$494.00 |
| Solid Waste | \$682.00 | \$682.00 | \$665.00 | \$665.00 |

ATTACHMENT 2

Public Facilities Element Fees schedule in effect between August 1, 2023, and June 30, 2024

PFE Fee Table per EDU Effective August 1, 2023 - June 30, 2024

| | | 8/1/2023 |
|-------------------|--------------|--------------|
| Transportation | Area 1 | \$ 4,675.49 |
| | Area 2 | \$ 4,061.61 |
| Wastewater | Area 1 | \$ 10,481.90 |
| | Area 2 | \$ 10,942.15 |
| Water | Area 1 | \$ 3,041.90 |
| | Area 2 | \$ 2,113.81 |
| Drainage | Area 1 North | \$ 2,402.47 |
| | Area 1 South | \$ 1,045.75 |
| | Area 2 | \$ 822.60 |
| Fire | Area 1 | \$ 611.42 |
| | Area 2 | \$ 670.87 |
| Police | Area 1 | \$ 766.82 |
| | Area 2 | \$ 853.03 |
| Administration | Area 1 | \$ 1,030.91 |
| | Area 2 | \$ 1,030.91 |
| Library | Area 1 | \$ - |
| | Area 2 | \$ 515.19 |
| Solid Waste | Area 1 | \$ 691.75 |
| | Area 2 | \$ 674.51 |
| Parks and Trail | Area 1 | \$ 4,788.68 |
| | Area 2 | \$ - |
| Neighborhood Park | Area 1 | \$ - |
| | Area 2 | \$ 3,902.02 |
| Regional Park | Area 1 | \$ - |
| | Area 2 | \$ 1,798.59 |
| Trail | Area 1 | \$ - |
| | Area 2 | \$ 249.96 |
| Recreation | Area 1 | \$ 263.16 |
| | Area 2 | \$ 287.16 |