



RESOLUTION NO. 256-2018

OF THE BOARD OF SUPERVISORS OF THE COUNTY OF EL DORADO

WHEREAS, AB 1600 was passed and codified in California Government Code Sections 66000-66025 (“Mitigation Fee Act”) governing the procedures for the establishment of a development impact fee as a condition of approval where the purpose and use of the fee are identified and a reasonable relationship to the type of development project can be demonstrated; and

WHEREAS, the County of El Dorado has adopted Ordinance No. 5057, codified in Chapter 13, Section 20 of the El Dorado County Code authorizing the imposition of fees on new development within the unincorporated area of the County in order to fund capital facilities improvements and equipment acquisition for the provision of public services necessitated by new development within a special district authorized to provide such services; and

WHEREAS, the County of El Dorado, at the request of the El Dorado Hills Community Services District (“District”), has established fees within the District’s boundaries; and

WHEREAS, the Mitigation Fee Act requires a local agency that has adopted fees in accordance with the Act to make certain findings with respect to the unexpended portion of the account or fund, whether committed or uncommitted, for the fifth fiscal year following the first deposit into the account or fund and every five years thereafter (Cal. Gov. Code §66001(d)); and

WHEREAS, District has prepared and provided the attached report, labeled “Attachment 1,” hereinafter referred to as “Report,” which District has determined provides the required information to support the findings required by the Mitigation Fee Act (Cal. Gov. Code 66001(d)).

WHEREAS, the first deposit of fee revenue into the District account was made in Fiscal Year 1997-98, and these findings pertain to the balance in the account at the end of Fiscal Year 2017-18 and cover the period of July 1, 2013 through June 30, 2018.

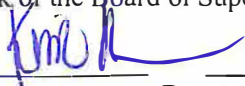
NOW, THEREFORE, BE IT RESOLVED that the Board of Supervisors hereby accepts the Report provided by District and incorporates it by reference herein, and finds that the Report, in conjunction with the public information provided under Section 66006 (b), provides sufficient information with regard to the unexpended balance in its Development Impact Mitigation fund or account to support the following findings as required by the Mitigation Fee Act:

- A. The adoption of this resolution is not a “project” for the purposes of the California Environmental Quality Act, because the resolution relates to a financial reporting requirement, and does not authorize or commit the County to a particular project, and is exempt as an ongoing administrative activity or funding activity (Guidelines Section 15378(b)(2) and (b)(4) or is otherwise exempt under Guidelines Section 15061 (b)(3).
- B. The purpose to which the fee is to be put has been adequately identified as set forth in the Report, and is functionally equivalent to the use(s) identified at the time the fee was established;
- C. As reflected in the Report, a reasonable relationship exists between the fee and the purpose for which it is charged;

- D. As of the end of FY 2017-18, the impact fee account (fund 80310317) held \$12,950,240.24, and as reflected in the Report, all sources and amounts of funding anticipated to complete financing in incomplete improvements have been identified;
- E. As reflected in the Report, the approximate dates on which the funding necessary to fund incomplete projects will be deposited into the appropriate account or fund have been identified.

PASSED AND ADOPTED by the Board of Supervisors of the County of El Dorado at a regular meeting of said Board, held the 18th day of December, 2018, by the following vote of said Board:

Attest:
James S. Mitrisin
Clerk of the Board of Supervisors

By:  _____
Deputy Clerk

Ayes: Hidahl, Frentzen, Veerkamp, Ranalli, Novasel
Noes: None
Absent: None

 _____
Chair, Board of Supervisors
Michael Ranalli

Attachment 1

RESOLUTION NO. 2018-35

A RESOLUTION OF THE EL DORADO HILLS COMMUNITY SERVICES DISTRICT, BOARD OF DIRECTORS APPROVING THE EL DORADO HILLS COMMUNITY SERVICES DISTRICT REVISED FIVE-YEAR REPORT FOR PARK IMPACT FEES AND FORWARDING THE REPORT TO THE EL DORADO COUNTY BOARD OF SUPERVISORS

WHEREAS, AB 1600 was adopted and codified in California Government Code Section 66000 ("Mitigation Fee Act") allowing the establishing, increasing or imposing of a development fee as a condition of approval where the purpose and use of the fee were identified and reasonable relationship to the development project was demonstrated; and

WHEREAS, the Board of Supervisors of the County of El Dorado ("Board of Supervisors"), by Ordinance Number 4404, added Chapter 13, Section 30 of the El Dorado County Code authorizing the imposition of park and recreation impact mitigation fees ("Park Impact Fees") on new development with the unincorporated area of the El Dorado Hills Community Services District in order to fund park improvements necessary to serve new residential and nonresidential development; and

WHEREAS, the Board of Supervisors adopted the current fee by Resolution 135-2018 on July 17, 2018; and

WHEREAS, the El Dorado Hills Community Services District ("District") Board of Directors ("Board") approved the 2018 Nexus Study on June 14, 2018 through Resolution 2018-19; and

WHEREAS, the El Dorado Hills Community Services District ("District") Board of Directors ("Board") has received and considered the November 29, 2018 Revised Five-Year Report regarding the CSD's Park Impact Fees.

NOW, THEREFORE, IT IS HEREBY RESOLVED by the El Dorado Hills Community Services District Board of Directors as follows:

1. The Board finds pursuant to the California Environmental Quality Act ("CEQA"), this action is not a "project" because the Resolution relates to a mechanism for funding park development and recreation and operation facilities construction but does not involve a commitment to any specific project for such purposes that may result in a potentially significant impact on the environment. (CEQA Guidelines § 15378.)
2. Receives and adopts the findings set forth in the Supplemental Five-Year Report regarding the CSD's Park Impact Fees, attached as **Exhibit A** and incorporated by this reference. Exhibit A provides sufficient information with regard to the

unexpended balance of the Park Impact Fees to support the findings contained therein and as required by the Mitigation Fee Act.

3. Appoints the El Dorado Hills Community Services District General Manager, or designee, as agent to forward these findings to the El Dorado County Board of Supervisors pursuant to the County's request.
4. This Resolution will become effective immediately upon adoption and will remain effective unless repealed or superseded.

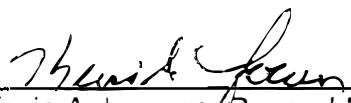
PASSED, APPROVED AND ADOPTED this 29th day of November, 2018 by the following vote:

AYES: Allan J. Priest, Benjamin Paulsen, William Vandegriff, Wayne Lowery
NOES: -
ABSENT: -Abelle Mattock
ABSTAIN: -



Allan Priest
President of the Board of Directors

ATTEST:



Kevin A. Loewen, General Manager
Secretary to the Board of Directors

Resolution No. 2018-35, Exhibit A

To: Sue Hennike, Principal Management Analyst

From: Kevin A. Loewen, General Manager

Date: November 29, 2018

Subject: Revised Five-Year Report Regarding CSD's Park Impact Fees



Per your email request of August 27, 2018, please consider this information in support of the El Dorado Hills Community Services District's ("CSD") park development impact fee ("Fee" or "Impact Fee"). As of June 30, 2018, the CSD had expended all funds deposited into the account on or before June 30, 2013, or has committed those funds to qualifying projects.

The Impact Fee and Fee justification study (Attachment A, 2007 Nexus Study) for which applies to this 5-Year report was approved by the El Dorado County Board of Supervisors ("County") by Resolution 177-2007 on July 10, 2007. The CSD Board of Directors approved an updated Nexus Study (see Attachment B, 2015 Nexus Study) on November 12, 2015 through Resolution 2015-18, however, no Fee structure changes were made.

The CSD has approved and submitted to the County a Supplemental 5-Year Report for park impact fees on May 18, 2016 (Attachment C, 2016 CSD 5-Year Study Report and Resolution No. 2016-06). The reporting period closing at Fiscal Year 2012-2013, was approved by the County on June 28, 2016 through Resolution 109-2016 (Attachment D, County of El Dorado Resolution No. 109-2016). The current 5-Year Report period is July 1, 2013 through June 30, 2018, in which the same County-approved Fee structure and Nexus Study is applicable.

The CSD makes the following supplemental findings pursuant to Government Code section 66001(d)(1):

(A) The purpose to which the fee is to be put.

The authority to impose the Park Impact Fee was codified by El Dorado County Ordinance Number 4404 in 1995 and was updated in 2000, 2002, 2004, 2005, 2006, and 2007 and on August 29, 2017 was rescinded and repealed and replaced by Ordinance 5057. The purpose of the Park Impact Fee is to fund the park improvements necessary to serve new resident populations in the CSD's jurisdiction. The types of facilities to be funded are currently reflected in the Level of Service identified in Chapter 2 of the 2007 Nexus Study Update, May 24, 2007, and the Level of Service Standards and Per Capita Cost Components identified in the 2015 Park Impact Fee Nexus Study Update (Pages 5 – 10 and; Appendix A of Attachment B the "2015 Nexus Study"). The overarching *purpose of the fee* is also identified on page 38 of the 2007 Nexus Study, page 15 of the 2015 Nexus Study.

Resolution No. 2018-35, Exhibit A

New development in the CSD will increase the service population and, therefore, the need for parks and recreation facilities. The Fee funds Parks Development; Recreation Facilities including Community Centers and Aquatics Centers; and Operations Facilities including Administrative Facilities and Maintenance Facilities. (Attachment A, 2007 Nexus Study, page 13.)

(B) A Reasonable Relationship Exists Between the Fee and the Purpose for Which it is Charged.

The residential Park Impact Fee for the reporting period is as follows:

Single Family Residential	\$9,806
Single Family residential – Serrano	\$2,452
Age Restricted Residential	\$5,736
Multi-Family Residential	\$8,103
Multi-Family Residential Serrano	\$2,025
Mobile Home	\$7,184

The relationship between the Park Impact Fee and the park improvements funded by the Fee is demonstrated through the 2007 Nexus Study. The 2007 Nexus Study identifies the CSD’s park and recreation facility level of service based on the 2006 CSD Master Plan and associated Capital Improvement Program (2007 Nexus Study, pp. 10-13). The Nexus Study identifies the portion of the facilities necessary to achieve the identified level of service attributable to new development. (See 2007 Nexus Study, Table 4.) Specifically, the Nexus Study determined that the following facilities are necessary to serve projected new development in the CSD between 2006 and 2020:

Parks	94.1 acres
Aquatics Facilities	0.77 facilities
Community Centers	28,478 sq. feet
Administrative Offices	6,479 sq. ft.
Maintenance Facilities	7,791 sq. feet.

The 2007 Nexus Study identifies the per unit cost for the development of each of the facilities listed above and multiplies the per unit cost by the units necessary to serve new development. (See 2007 Nexus Study, Table 6.) The total cost of improvements attributable to new facilities was \$63,727,363. This total amount was distributed as a per-unit fee for residential development and a per square foot fee for nonresidential development based on the demands that each land use places on public facilities. (See 2007 Nexus Study, page 35 and Table 15.) The Park Fee is consistent with the allocation of proportional costs to new developments.

Resolution No. 2018-35, Exhibit A

(C) Identify the sources and amounts of funding anticipated to complete financing of incomplete improvements identified as the “use to which the fee is to be put” pursuant to Government Code section 66001(a)(2).

The 2007 Nexus Study identified the use to which the fee is to be put as follows:

For each thousand additional residents, the fee will be used to improve 5.0 acres of park land to include turf, landscape, and recreation facilities (park land will be acquired through land dedications and Quimby In-Lieu Fees). The fee also will be used to plan, design, and develop other facilities, such as community center, aquatics center, administration space, and maintenance space needed to meet the recreational needs of the new population. The fee will also fund the studies and administration to support the program (2007 Nexus Study, p. 38.).

The total cost of these improvements attributable to new facilities was estimated at \$63,727,363. (See 2007 Nexus Study, Table 6.) As of June 30, 2018, the CSD and County had collected \$14,133,140 in impact fees for the 5-year reporting period of 2014-2018 (Attachment E, Annual Reports, 2014 - 2018). The ending balance as June 30, 2018, in the development fee account at the County was \$12,950,240.24. The fee amount collected for each of the years within this reporting period are as follows:

Fiscal Year	Fees Collected
2013-2014	2,001,770
2014-2015	2,130,208
2015-2016	3,076,404
2016-2017	3,747,661
2017-2018	3,177,097
	\$ 14,133,140

At the close of the period representing the original 2007 Nexus Study (i.e., 2008-2013) there was a funding shortfall identified as \$49,985,744. After reducing that amount by the total collected for this reporting period (i.e., \$14,133,140), and in order to complete the improvements identified in the 2007 Nexus Study, as of June 30, 2018, the CSD needed to collect an additional \$35,852,604 in impact fees. The Board of Directors approved an updated Nexus Study on January 11, 2018 (Attachment F, 2018 Nexus Study), which was then approved by the County Board of Supervisors on July 17, 2018. The 2018 Nexus Study established revised values for the costs associated in delivering on the improvements outlined within that study. The 2018 Nexus Study identified a park improvement financing need associated to new development of \$46,483,458 (pg. 12) and then set the associated fee structure, with the inclusion of a 2% fee program administration fee, to deliver an anticipated fee revenue of \$47,878,164 from fiscal year 2019 - 2035.

Resolution No. 2018-35, Exhibit A

The CSD has also updated its capital improvements program as of April 2018 (Attachment G, Approved 5-Year Capital Improvement Project Budget) and fiscal year 2019 Budget, which includes an anticipated project need of \$81,608,423, which will be partially funded from development impact fees. Given the current improvement need identified in the CSD Budget and Capital Improvement Program, less anticipated revenue (i.e., \$81,608,423 - \$47,878,164) there is a deficit of approximately \$33,730,259.

As of June 30, 2018, the CSD anticipated that the improvements for which the Park Impact Fee was collected would be funded for the most part by future Park Impact Fees and the General Fund. Improvements will be constructed as population growth generates additional impact fee revenue. Fee program funding shortfalls will be addressed through revisiting and restudying the capital program approved by the District Board of Directors, and inflationary increases to the fee program. Should a funding shortfall remain after adjusting for those factors, then other financing options include the use of general funds; lease financing; voter approved assessment bonds, special taxes, or general obligation bonds. There are other financing options to consider, such as for certificate of participation bonds, however, the previously cited financing options have all been utilized by the District for meeting the needs of the community.

The additional facilities to be built with these impact fees are identified in Sections (A), (B), and (D) and include Parks Development at a rate of 5 acres per 1,000 new residents, and Recreation Facilities including Community Centers and Aquatics Centers. Any shortfall in available impact fees will require rescheduling improvement projects, redirecting available general funds, or seeking financing and/or other revenue such as from bond proceeds.

(D) Designate the approximate dates on which the funding referred to in subparagraph (C) is expected to be deposited into an appropriate account.

As of June 30, 2018, the CSD was not waiting for funds from external sources to be deposited into its account to fund the improvements for which the fee was collected. The date of expected deposit for the funds is tied to population growth generating additional development. Consequently, the District cannot determine an exact date it anticipates beginning construction on additional facilities. However, a Capital Project Budgets approved in April 2018, included in Attachment G, the CSD Board has established approximate construction dates for the construction of the Park facilities for which sufficient funds are expected to have been collected. Those approximate dates are:

- Bass Lake Hills Village Park TBD, Dependent on new residential development in Bass Lake Hills Specific Plan.
- Valley View Community Park TBD, Land acquisition is required.
- Kalithea Park Restrooms FY 2018-19
- Valley View Village Park #1 FY 2018-20

Resolution No. 2018-35, Exhibit A

- Bass Lake Park Community Park FY 2019-20
- Heritage Park FY 2018-19
- Community Park/Community Center FY 2020-21
- Saratoga Estates FY 2019-20
- Valley View Village Park #2 FY 2023
- Community Park/Aquatic Center FY 2022-TBD

A chart outlining the facilities for which expenditures have been made during this 5-year reporting period, the cost for the anticipated facilities, and anticipated dates of construction based on growth projections follows this report.

As growth populations vary, so too will the funding program and in-turn the Board-approved capital improvement program. The current capital improvement schedule(s) provided within and accompanying this report are subject to change dependent upon many factors – one factor is for population growth. Growth projections are cited in the District's 2016 Park and Recreation Facilities Master Plan (pg. 2-3), "Between 2005 and 2014 the El Dorado Hills population grew almost 32%. Growth is expected to continue, with an anticipated population of nearly 57,000 residents in 2035, based on SACOG's figures for projected growth" and in Appendix B: Numerical Standards and Guidelines Analysis, "To help the District plan for the community's future needs, this Appendix also includes estimates for the amount of park land needed to meet LOS standards for the District's projected 2035 population of 56,973 residents. The District's projected population was generated by the Sacramento Area Council of Governments (SACOG) using a 2008 base year population. It is the most current population projection data set available."

Additional support for growth projections are cited within the 2018 Nexus Study (Pg. 1), "Section III includes a discussion of projected new residential development and demand variables such as future population, extrapolated through buildout in 2035. Projections of future development are based on data provided by the District's Master Plan and data provided by the Sacramento Area Council of Governments," and within the Nexus Study Appendix A in which citation of buildout population is at 56,973, referencing population estimates based on data collected by SACOG (April 2015).

These population projections are sensitive to many factors, including El Dorado County, neighboring County's and State of California policies related to housing and business development, as well as other economic factors that could impact growth. For instance, the District's current service boundaries and sphere of influence are being reviewed by LAFCo at the time of this report, which may result in expansion of the service area population, thus increasing population growth projections.

Given the population growth projection of 57,000 residents, and according to the future population for land use categories cited in the 2018 Nexus Study, pg. 9, there would be an approximate addition of "13,111 residents living in 4,624 Single Family, Multi-Family, and Age-Restricted Homes District-wide." Applying those projections to the current Fee

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structure, and in reference to pg. 12 of the 2018 Nexus Study, "Based on the development projections... the fee amounts... will finance \$46,483,458 of Park and Recreation Facilities," as of 2035.

(E) Additional Findings

Through the annual Capital Project Budgets (2014 through 2018) the CSD Board has established approximate construction dates for the construction of the Park facilities for which sufficient funds have been collected. See Section (D) above and Attachment G for those approximate dates.

Conclusion

Per your request, the information has been provided to supplement the information previously submitted to the County for purposes of satisfying California Government Code 66001.

Resolution No. 2018-35, Exhibit A

Project	Projected Project Cost	FY 2012/2013 Amount Expended	FY 2013/2014 Amount Expended	FY 2014/2015 Amount Expended	FY 2015/2016 Amount Expended	FY 2016/2017 Amount Expended	FY 2017/2018 Amount Expended	Approximate Beginning Date for Construction
Promontory Park Construction Lease Pmt.	\$ 3,974,038.00	\$367,866.00	\$344,206.00	\$344,800.00		\$1,650,877.00		Completed
Community Dog Park	\$ 50,000.00	\$916.00	\$2,514.00	\$9,934.00	\$4,122.00			Completed
Community Park Master Plan/Bridge Area	\$ 844,159.00	\$262,207.00	\$66.00					Completed
Windsor Point Park	\$ 554,371.00	\$114,109.00	\$289,020.00		\$23,634.00			Completed
Valley View Sports Park	\$ 806,971.40			\$79,988.00		\$472,692.00		Completed
Bass Lake Hills Village Park	TBD Design-dependent						\$32,908.00	TBD – Design-dependent
Promontory Bocce Ball Court	\$ 273,820.00					\$2,592.00	\$208,168.00	Completed
Valley View/ South Hwy 50 Community Park	\$ 15,100,000.00					\$477.00	\$9,777.00	TBD
Kalitheia Park Restrooms (reduced cost from CIP)	\$ 200,000.00							FY 2018-19
Valley View Village Park #1	\$ 4,480,000.00							FY 2019-20
Bass Lake Community Park	\$ 30,100,000.00						\$950.00	FY 2019-20
Heritage Park	\$ 3,270,213.00							FY 2018-19
Community Park/Community Center	\$ 11,760,000.00							FY 2020-21
Saratoga Estates	\$ 2,281,840							FY 2019-20
Valley View Village Park #2	\$4,400,000.00							FY 2023
Community Park/Aquatic Center	\$ 10,016,370.00							FY 2022-TBD

Note: Reported "Amount Expended" is based on when expenditures are realized for projects, which is consistent with the District's annual report. This data may vary from the County annual report due to funding not being received in the same fiscal year as the expenditure is realized.

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Attachments:

- A. 2007 Nexus Study
- B. 2015 Nexus Study
- C. 2016 CSD 5-Year Nexus Study Report and Resolution 2016-06
- D. County of El Dorado Resolution 109-2016
- E. Annual Park Impact Fee Reports, 2014 - 2018
- F. 2018 Nexus Study
- G. Approved 5-Year Capital Project Budget, April 2018



Economic &
Planning Systems

Public Finance
Real Estate Economics
Regional Economics
Land Use Policy

AMENDED FINAL REPORT (REVISED)

PARK IMPACT FEE NEXUS STUDY UPDATE

Prepared for:

El Dorado Hills CSD

Prepared by:

Economic & Planning Systems, Inc.

May 24, 2007

EPS #16446

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Appendix A: Population Back-Up Data

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I. INTRODUCTION

PURPOSE OF REPORT

The El Dorado Hills Community Services District (CSD) approved its first Park Impact Fee (CSD Park Impact Fee) on March 20, 1997. The CSD Park Impact Fee then was adopted by the El Dorado County (County) Board of Supervisors on June 3, 1997. The CSD Park Impact Fee was updated in 2000, 2002, and again in 2004. Currently, the CSD seeks to update the CSD Park Impact Fee based on the recently prepared "Parks and Recreation Facilities Master Plan" (2006 CSD Park Master Plan), which was completed by MIG, Inc.

The CSD Park Impact Fee is being updated to reflect the changes to and assumptions in the 2006 CSD Park Master Plan. At present, the current CSD Park Impact Fee is not generating the resources necessary to provide adequate park development to meet the needs of new residents. Construction costs have escalated dramatically in recent years, and the physical terrain of the CSD presents challenges (and increased costs) to park and recreation facilities development.

The proposed CSD Park Impact Fee includes a nonresidential component to reflect the benefit that new commercial, office, and industrial development will receive from park facilities. Through the proposed Park Impact Fee, nonresidential development will be allocated a portion of the costs for certain community park, community center, and aquatic facilities only.

As a development impact fee, the CSD Park Impact Fee can only be charged to new development and must be based on the impact of new development on public facilities infrastructure. The purpose of this report is to update the nexus (or reasonable relationship) between new development that occurs in the CSD and the need for additional public improvements and facilities as a result of this new development. This update is based on the standards identified in the 2006 CSD Park Master Plan, as well as existing levels of service provided by the CSD. Information regarding existing and planned facilities, as well as a majority of the cost estimates, is derived from the 2006 CSD Park Master Plan.

After discussing the nexus between new development and the facilities needed to serve new development, this report calculates the impact fees to be levied for each land use based on the proportionate share of the total facility use that each land use in the CSD represents.

SUMMARY

This report makes findings concerning the nexus between the CSD Park Impact Fee and new development in the CSD, which is anticipated to occur from the present through 2020, which is considered the CSD's buildout period. The cost of parkland development and recreational and operations facilities is allocated between existing and new residential and nonresidential development in the CSD. Following this allocation, fees for new residential and nonresidential development's share of cost are then calculated. The fees vary by land use type and by whether or not the new development falls under the development and disposition agreement between County and the Serrano Development, which provided parkland and development deemed sufficient to mitigate the impacts of its new residents and employees.

Table 1 summarizes the proposed CSD Park Impact Fee, which is based on the calculations and methodology described in this report. The current CSD Park Impact Fee is provided for reference. The necessary findings for the CSD Park Impact Fee update are presented in the following chapters. The fees are payable at the time of building permit issuance. No fees are to be collected from existing development unless the existing development was subject to prior agreements requiring fee funding for park improvements.

This Nexus Study allocates a portion of the park facility costs to nonresidential development. Employees of commercial, office and industrial developments benefit from park and recreational facilities, though not to the same extent as residents. Nonresidential development is allocated a portion of the costs for certain community park, community center, and aquatic facilities only, which reflects the benefit its employees receive from these facilities. Although this Nexus Study allocates a portion of the costs to nonresidential development; County Ordinance 13.30.050 exempts nonresidential development from being charged a park development impact fee.

The adjusted fee for Serrano is the result of contractual provisions related to park facilities. The updated calculated fee for Serrano is \$2,452 per single-family unit, which is based on Serrano's contribution to all facilities except parkland development. Any multifamily residential development within Serrano, though not planned at this time, would be charged \$2,025 per unit. The park cost allocation to nonresidential development within the Serrano community is similarly not based on park development costs, only the costs associated with major recreation facilities.

Table 1
EDHCSD Park Impact Fee Nexus Study
Fee Summary

Land Use	2007 Current CSD Park Impact Fee per Unit	2007 Proposed CSD Park Impact Fee per Unit
Residential (per unit)		
Single-Family	\$7,073	\$9,806
Single-Family - Serrano	\$2,906	\$2,452
Age-Restricted	\$4,157	\$5,736
Multifamily	\$7,073	\$8,103
Multifamily - Serrano	NA	\$2,025
Mobile Home	\$4,780	\$7,184
Nonresidential (per sq. ft.) [1]		
Commercial	NA	\$0.91
Office	NA	\$1.16
Industrial	NA	\$0.41
Serrano Nonresidential (per sq. ft.) [1]		
Commercial	NA	\$0.32
Office	NA	\$0.41

"summary"

[1] County Ordinance 13.30.050 exempts nonresidential development from the EDHCSD Park Impact Fee. Unless the County adopts a new or amended ordinance authorizing collection of the Park Impact Fee from nonresidential land uses, the nonresidential fees in Table 1 will not apply.

The CSD may agree to have certain developers build specific facilities contained in the fee program. In the case of such an agreement, the CSD will require a cost estimate based on the approved design standards for the facilities constructed by the developer. Upon approval by the CSD, the developer may receive a reimbursement or credit based on the portion of their fee obligation that is met through the direct construction of facilities. The CSD also may consider credit for private facilities on a case by case basis.

The development impact fees presented in this report are based on cost estimates provided by the CSD and were developed during the updating of the current 2006 CSD Park Master Plan. If costs change significantly in either direction, or if other funding becomes available, the fees shall be adjusted accordingly. The CSD periodically will conduct a review of facility costs and building trends in the CSD. Based on these reviews, the County and the CSD will make necessary adjustments to the fee program.

BACKGROUND AND AUTHORITY

BACKGROUND

On May 21, 1962, the County Board of Supervisors adopted Resolution No. 98-62 that created the El Dorado Hills CSD. This resolution authorized the CSD the function of providing park and recreation services to the area.

The El Dorado Hills CSD provides a variety of parks, recreational facilities, open space areas, and programs for the CSD residents to enjoy. As the community continues to grow, the CSD needs to provide new recreational facilities to accommodate the needs of new development. Land for new public facilities typically is obtained by the CSD through Quimby parkland dedications or by an in-lieu fee. The CSD's viable options for adding new developed park space and recreational facilities, however, are limited.

The CSD's first Nexus Study was adopted in 1997 and since then has been updated periodically, reflected in increases to the Park Impact Fee based on current population forecasts and updated cost assumptions. In 2000, the County adopted the 2000 El Dorado Hills CSD Park and Recreation Facilities Plan and Nexus Study Update and the associated impact fee of \$2,747 per single-family dwelling unit. The Nexus Study was updated again in 2002 with a fee of \$4,417 per single-family unit. In 2004, the Nexus Study was updated again with a fee of \$6,449 per single-family unit. Only inflationary adjustments were made to the Park Impact Fee during 2005 and 2006.

This Nexus Study updates the CSD Park Impact Fee based on the 2006 CSD Park Master Plan and corresponding capital improvement program (CIP). This report also includes an allocation of costs to new nonresidential development on a per square foot basis. The

CSD Park Master Plan and this report are based on the estimated growth and park and recreation costs necessary to serve CSD residents through the 2006 CSD Park Master Plan buildout of 2020. In the future, the CSD Park Impact Fee will continue to be updated periodically with updated facility, development, and cost-estimate information.

AUTHORITY

To develop facilities that meet future park and recreational needs, the CSD will continue to rely on the CSD Park Impact Fee and developer-funded “turn-key” parks. The Nexus Study establishes the nexus between development that is projected to occur in the CSD and the necessary public facilities that will be funded by the development impact fee program.

The development impact fee for park and recreation services is consistent with the County General Plan policies adopted by the Board of Supervisors as stated below:

Policy 10.2.1.4

Require new discretionary development to pay its fair share of the costs of all civic, public, and community facilities it utilizes based upon the demand for these facilities that can be attributed to new development.

On December 19, 1995, the County Board of Supervisors adopted Ordinance No. 4404 to provide a method (a development impact fee program) for districts to mitigate the impacts on park and recreation facilities and services caused by new development. The ordinance discusses the purpose of the development impact fee, procedures to establish and administer a parks and recreation development impact mitigation fee, and the annual review of the development impact fee.

Under the Ordinance Purpose, this is stated:

A. A development impact mitigation fee is needed to finance capital facilities improvements and equipment acquisition to provide park and recreation services necessitated by New Development within an Impacted District.

This report has been prepared to update the development impact fee program pursuant to the County police power in accordance with the procedural guidelines established by AB 1600, which is codified in California Government Section 66000 *et seq.* This code section sets forth the procedural requirements for establishing and collecting development impact fees. These procedures require that “a reasonable relationship or

nexus must exist between a governmental exaction and the purpose of the condition.”² Specifically, each local agency imposing a fee must complete these steps:

- Identify the purpose of the fee;
- Identify how the fee is to be used;
- Determine how a reasonable relationship exists between the fee's use and the type of development project on which the fee is imposed;
- Determine how a reasonable relationship exists between the need for the public facility and the type of development project on which the fee is imposed; and
- Demonstrate a reasonable relationship between the amount of the fee and the cost of public facility or portion of the public facility attributable to the development on which the fee is imposed.

This Nexus Study describes what the CSD finds to be a reasonable relationship between nonresidential land uses and corresponding impact on park, recreational and other community facilities. El Dorado County adopted Ordinance 13.30 which exempted all nonresidential development from being charged a park impact fee. As this is a County fee, the CSD is only authorized to recommend adoption of the residential fees, not the nonresidential fees, at this time.

STRUCTURE OF THE REPORT

This report is divided into the following five chapters:

- **Chapter I** introduces and summarizes the CSD Park Impact Fee report;
- **Chapter II** describes the CSD Park Impact Fee methodology;
- **Chapter III** summarizes the CSD Park Master Plan and CSD Park Impact Fee cost estimates;
- **Chapter IV** discusses the allocation factors and nexus findings; and
- **Chapter V** describes implementation of the CSD Park Impact Fee program.

² Public Needs & Private Dollars; William Abbott, Marian E. Moe, and Marilee Hanson, page 109

II. NEXUS STUDY METHODOLOGY

This chapter discusses the existing and planned CSD population and the nexus study methodology used in this CSD Park Impact Fee update. The CSD population estimates and nexus study methodology were developed with information contained in the following studies:

- County General Plan—July 2004;
- CSD Recreation Facilities Master Plan—January 2000;
- CSD Park Development Impact Fee Nexus Study—March 2004;
- CSD Park Master Plan—November 2006; and
- CSD Park and Recreation Facilities CIP—November 2006.

As described in this chapter, estimates of existing and future population are the primary bases on which the level of park and recreation facilities required to be financed by new development are established. The costs of these park and recreation facilities are allocated to both new residential and nonresidential development.

EXISTING AND FUTURE POPULATION ESTIMATES

Table 2 summarizes the estimated current and future population for the CSD. As of September 2006, the CSD has an estimated population of approximately 35,500 residents. The current population figure presented in this Nexus Study differs from the current population estimate presented in the CSD Park Master Plan (i.e., 35,475 versus 33,247). The CSD Park Master Plan figure was provided by the State Department of Finance which estimated the population on January 1, 2005. For purposes of this Nexus Study, building permit data from January 1, 2005 through August 31, 2006 were used to estimate the increase in population over that 20-month period.

Similarly, the projected buildout populations differ between the two documents. The total population growth through CSD Park Master Plan buildout is based on a straight line annual percentage population growth based on past growth trends. The Nexus Study used the estimated number of remaining dwelling units from approved and planned specific plans, tentative maps, final maps, settlement agreements, and the County General Plan and further adjusted population projections based on anticipated population densities based on the type of residential units (i.e. single-family units vs. condominiums). Based on this review of approved and planned development projects within CSD boundaries, the buildout population through 2020 is estimated to be approximately 57,900 residents, which equates to an increase of 22,400 additional residents (see Appendix Table A-1 for projected buildout back-up data).

Table 2
 EDHCS D Park Impact Fee Nexus Study
 Population Projections

Item	Formula	Year		Increase 2006-2020
		2006	Buildout/ 2020	
Population [1]	<i>a</i>	35,475	57,872	22,397
Serrano Population	<i>b</i>	10,278	13,848	3,570
Population excl. Serrano	<i>a - b</i>	25,197	44,025	18,828

"pop_emp"

Source: CSD, County General Plan, and EPS.

[1] 2006 Population based on DOF and permit data through Aug. 2006. (See Table A-2.)
 2020 Population based on review of estimated approved and planned projects within
 CSD boundaries. (See Table A-1.)

Table 2 also shows the estimated current and future CSD population both including and excluding existing and future Serrano residents. The Serrano residents are identified separately because the Serrano development built its own park system and, therefore, is not subject to the park facilities component of the CSD Park Impact Fee.

The CSD will need to monitor actual growth occurring over time. If more or less development occurs than projected in Table 2, the amount of facilities needed to serve new development will be correspondingly modified. Because the facilities included in the Nexus Study are based on demand from population, the development impact fee amounts will not be significantly changed if development is slower or faster than the rate included in this study.

NEXUS STUDY METHODOLOGY

The following two sections describe the park and recreation standards from the 2000 CSD Park Master Plan and the updated standards from the 2006 CSD Park Master Plan.

2000 CSD PARK MASTER PLAN STANDARDS AND LEVEL OF SERVICE

The CSD has had park and recreation facility standards in place to guide their park and recreation facility master planning and nexus study completion for almost 10 years. The following table summarizes the Nexus Study update standards based on the January 2000 adopted Recreation Facilities Master Plan or level of service (LOS) that was being provided at that time.

Item	2000 CSD Park Master Plan Standard or LOS (from 1997 or 1999)
Developed Park Acres	5.0 acres per 1,000 people
Community Center Facilities	1 per 20,000 people
Aquatics Center/Public Pool	1 per 15,000 people
Administration Facility	336 building square feet per 1,000 people
Maintenance Facility	813 building square feet per 1,000 people

As referenced in the 2004 CSD Park Impact Fee update, these service standards are from either 1997 or 1999 LOS delivery and were used as the basis for the 2000, 2002, and 2004 CSD Park Impact Fee updates. Like previous fee updates, the 2004 CSD Park Impact Fee update used these CSD Park Master Plan standards or LOS as a basis for establishing the nexus between new development and the cost of park and recreation facilities.

Beginning with the 2000 and continuing through the 2004 CSD Park Impact Fee updates, the CSD has been collecting CSD Park Impact Fees from new development to develop new park and recreation facilities based on the relevant adopted or delivered standards. Since that time, the cost for park and recreation facilities has outpaced increases to the CSD Park Impact Fee. In addition, industry standards and community desires have changed regarding the size, scope, and type of amenities and features that are considered "typical" for major recreation facilities.

For example, in 2000, a typical community center may have been a 10,000- to 20,000-square-foot facility that contained a gymnasium along with a large meeting/conference area with a few smaller meeting rooms, restrooms and a kitchen. Now, community centers can range from 10,000 to 50,000 square feet and can contain a variety of large and small conference/meeting facilities, a fitness center, a gymnasium, daycare centers, teen or senior centers, a commercial kitchen and banquet hosting facilities. This phenomenon and desire for larger multipurpose facilities that can serve a broader range of uses is reflected in the 2006 CSD Park Master Plan, which was developed with extensive outreach with community members.

As an example, one of the stated 2006 CSD Park Master Plan actions for community center development is to develop all new community centers at a minimum of 40,000 square feet. At buildout, the entire CSD community will have the benefit of two main community centers (one at El Dorado Hills Park and one at Valley View Park) plus a smaller community building in the Promontory Community Park.

CSD PARK IMPACT FEE UPDATE METHODOLOGY

The CSD Park Impact Fee is being updated based on the previous development impact fee nexus studies, as well as the updated 2006 CSD Park Master Plan. A change in this Nexus Study Update is the allocation of costs to new nonresidential development. The following sections describe the methodology used to determine the portion of remaining park and other recreation facility improvement costs that would be allocated or apportioned to new development.

The park development standard is 5 acres per 1,000 residents, based on the Master Plan and on existing levels of service. The recreation and operating facilities standards are presented in **Table 3** and are based on LOS at buildout.

Table 4 calculates the proportion of new park and recreation facilities (e.g., number of acres, number of square feet, or number of facilities) that will benefit the population from new development based on the Nexus Study methodology identified above.

Table 3
EDHCSD Park Impact Fee Nexus Study
Facility Standards Calculations

Facility	Existing Sq. Ft.	Planned Sq. Ft.	Total Sq. Ft.	Buildout Population	Facility	
					Sq. Ft. per Person	Sq. Ft. per 1,000 Pop.
Community Center Facilities [1]						
Brooks Gym [2]	3,240	-	3,240			
EDH Community Park CAB	13,620	-	13,620			
EDH Community Park Pavilion	2,940	-	2,940			
EDH Community Park New Teen Center	3,685	-	3,685			
Community Park Maintenance Building	1,090	-	1,090			
Jackson Elem. School Gym [2]	1,600	-	1,600			
Lakeview Elem. School Gym [2]	2,400	-	2,400			
Oak Knoll Clubhouse	1,030	-	1,030			
Promontory Community Center	-	3,200	3,200			
Promontory Community Center Restroom	780	-	780			
Valley View Community Center	-	40,000	40,000			
Subtotal Community Center	30,385	43,200	73,585	57,872	1.272	1,272
Administrative Facilities [3]						
<u>EDH Community Park:</u>						
Pavilion and admin. trailer	3,345	-	3,345			
Rec. office space	1,600	-	1,600			
Parks & maintenance	2,740	-	2,740			
New teen center	120	-	120			
Temp teen center (trailer)	720	-	720			
Oak Knoll Clubhouse	215	-	215			
Administrative Office Space	-	8,000	8,000			
Subtotal Administrative Space	8,740	8,000	16,740	57,872	0.289	289
Maintenance Facilities [4]						
<u>EDH Community Park:</u>						
Storage & mechanical	2,435	-	2,435			
Parks & maintenance bldg.	4,625	-	4,625			
New teen center	235	-	235			
Latrobe Rd Storage Facility	1,500	-	1,500			
Oak Knoll Clubhouse storage & mechanical	380	-	380			
Promontory Maintenance bldg.	-	955	955			
Valley View Parks Maintenance Center	-	10,000	10,000			
Subtotal Maintenance Facilities	9,175	10,955	20,130	57,872	0.348	348
Aquatic Facilities [5]						
	1	1	2	57,872	28,936	-

"facility_standards"

- [1] Includes gymnasium and teen and senior centers.
- [2] Pro-rated at 40 percent to account for joint use with school district/other public agencies.
- [3] Includes offices, temp. buildings, etc.
- [4] Includes maintenance and storage facilities--stand-alone or portion when attached to another facility.
- [5] Aquatic facilities includes the 10,000-sq.-ft. EDH Community Park Pool Pumphouse.

Table 4
 EDHCSD Park impact Fee Nexus Study
 Park and Recreational Facilities Requirements - New Development

Item/Facility Type	Requirements [1]	Formula [2]	Acres/Facilities Funded by New Development
Parks	5 acres per 1,000	$(18,828 * 5) / 1,000$	94.1 acres
Recreation Facilities			
Aquatics Facilities	1 per 28,936 pop.	$22,397 / 28,936$	0.77 facilities
Community Centers (incl. gym, teen, senior)	1,272 sq. ft. per 1,000	$(22,397 / 1,000) * 1,272$	28,478 sq. ft.
Operations Facilities			
Administrative Office	289 sq. ft. per 1,000	$(22,397 / 1,000) * 289$	6,479 sq. ft.
Maintenance Facilities	348 sq. ft. per 1,000	$(22,397 / 1,000) * 348$	7,791 sq. ft.

"park_req"

[1] See Table 3 for calculation of Recreational and Operations Facilities requirements.

[2] Population Assumptions	Total CSD	Total excl. Serrano
2006 Population	35,475	25,197
2020 Population	57,872	44,025
New Pop./Park Users 2006-2020	22,397	18,828

The following sections provide more detail regarding the methodology by which park and recreation facility costs are allocated to new development for the CSD Park Impact Fee update.

These development standards are used to calculate park and recreation facilities required to meet the future needs of the EDHCSD. These calculations are therefore based on residential population growth. New nonresidential population growth is not considered when applying these standards. However, as **Chapter IV** explains, nonresidential users do benefit from certain major park facilities, and therefore a portion of the cost is allocated to these users when calculating the fee.

A summary of the nexus study methodology used to determine new development's share of remaining park and recreation facility costs are shown below.

Item	Methodology	Standard
Park Development	Master Plan standard	5 acres per 1,000 people
Recreation Facilities		
Community Centers	Buildout LOS Standard	1,272 bldg. sq. ft. per 1,000 people
Aquatics Centers	Buildout LOS Standard	1 aquatics center per 28,936 people
Operations Facilities		
Administrative Facilities	Buildout LOS Standard	289 bldg. sq. ft. per 1,000 people
Maintenance Facilities	Buildout LOS Standard	348 bldg. sq. ft. per 1,000 people

PARK DEVELOPMENT

Based on the CSD Existing Conditions Summary, July 2005, the CSD currently provides approximately 182.7 developed park acres³ in addition to approximately 100 acres of Homeowner's Association privately maintained park areas. In combination, the number of park acres per 1,000 people exceeds the standard 5.0 acres per 1,000 people. The 2006 CSD Park Master Plan standard for park development is 5.0 acres per 1,000 people, which is consistent with the Quimby Act and many other local park service providers in the region. Although the current and Buildout LOS does and will exceed the 2006 CSD

³ Table A-2: EDHCSD Park and Recreation Facility Inventory. Includes Neighborhood, Village, Community and Special Use Areas.

Park Master Plan standard, the CSD has made a policy decision to apply the 2006 CSD Park Master Plan standard of 5.0 park acres per 1,000 people.

As shown in Table 4, using the 2006 CSD Park Master Plan standard, approximately 18,900 new residents (excluding new residents in Serrano) will demand approximately 94.1 acres of developed parks.

RECREATION AND OPERATIONS FACILITIES

COMMUNITY CENTER, ADMINISTRATION, AND MAINTENANCE FACILITIES

Based on the adopted 2006 CSD Park Master Plan and associated CIP, the CSD is planning new recreation and operations facilities that ultimately will serve all CSD residents. With these new facilities, the CSD will be delivering such recreation and operations facilities at a LOS that exceeds the existing LOS.

While the CSD seeks to increase its LOS for all beneficiaries of such facilities, it acknowledges that new development only will be responsible for its proportional share of recreation and operations facilities. The means by which to determine this share is called the Buildout LOS Standard in this Nexus Study.

The Buildout LOS Standard represents the LOS for facilities that the CSD plans to provide to its constituents at buildout of the 2006 CSD Park Master Plan—2020. This standard is based on all existing and planned recreation and operations facilities the CSD will provide based on the 2006 CSD Park Master Plan and CIP. In all cases, the 2006 CSD Park Master Plan buildout standard is measured in building square footage. The only exception to this is aquatics center facilities, where the CSD has one existing aquatics center facility and is planning one additional facility for a total of two facilities at 2006 CSD Park Master Plan buildout.

Table 3 shows the total existing and planned CSD recreation and operations facilities that together comprise the estimated buildout recreation and operations facilities planned. By dividing by the residential population at buildout, **Table 3** also shows the Buildout LOS Standards for community centers, operations facilities, and aquatics centers.

Using the Buildout LOS Standard, new development will contribute towards its fair share of recreation and operations facilities consistent with the LOS provided to all beneficiaries of such facilities at 2006 CSD Park Master Plan buildout. Under this approach, new development is not being asked to fund or is not being allocated the cost

of new and planned facilities that should be funded by existing development. The CSD has and will continue to aggressively seek additional funding for park and recreation facilities development to pay for existing development's share of new park and recreation facilities.

As an example, the Buildout LOS Standard for community center space is 1,272 building square feet per 1,000 people. As shown on **Table 5**, new development would be responsible for a total of 28,478 building square feet of community center space. **Table 5** shows the total buildout community center square footage and proportional square footage of community center responsibility between existing and new development using the Buildout LOS Standard. **Figure 1** shows the calculations from **Table 5** in a more illustrative manner.

The CSD will need to fund approximately 15,000 community center square feet through other funding sources, and is discussed further in Chapter III.

AQUATICS CENTER FACILITIES

The Nexus Study uses a Buildout LOS Standard for aquatic centers as well, which, at buildout, will be very near the currently proposed 2006 CSD Park Master Plan standard. Unlike recreation and operations facilities, building square feet is not an applicable measurement standard for aquatics centers. Typical standards for aquatics centers would be total facility valuation or number of facilities (centers) per service population. Consistent with the 2006 CSD Park Master Plan and CSD direction, the number of facilities per service population is the standard used in this report. At buildout of the 2006 CSD Park Master Plan, the CSD will have two aquatics centers, which, as shown in **Table 4**, equates to a Buildout LOS Standard of one aquatics center per 28,936 people.

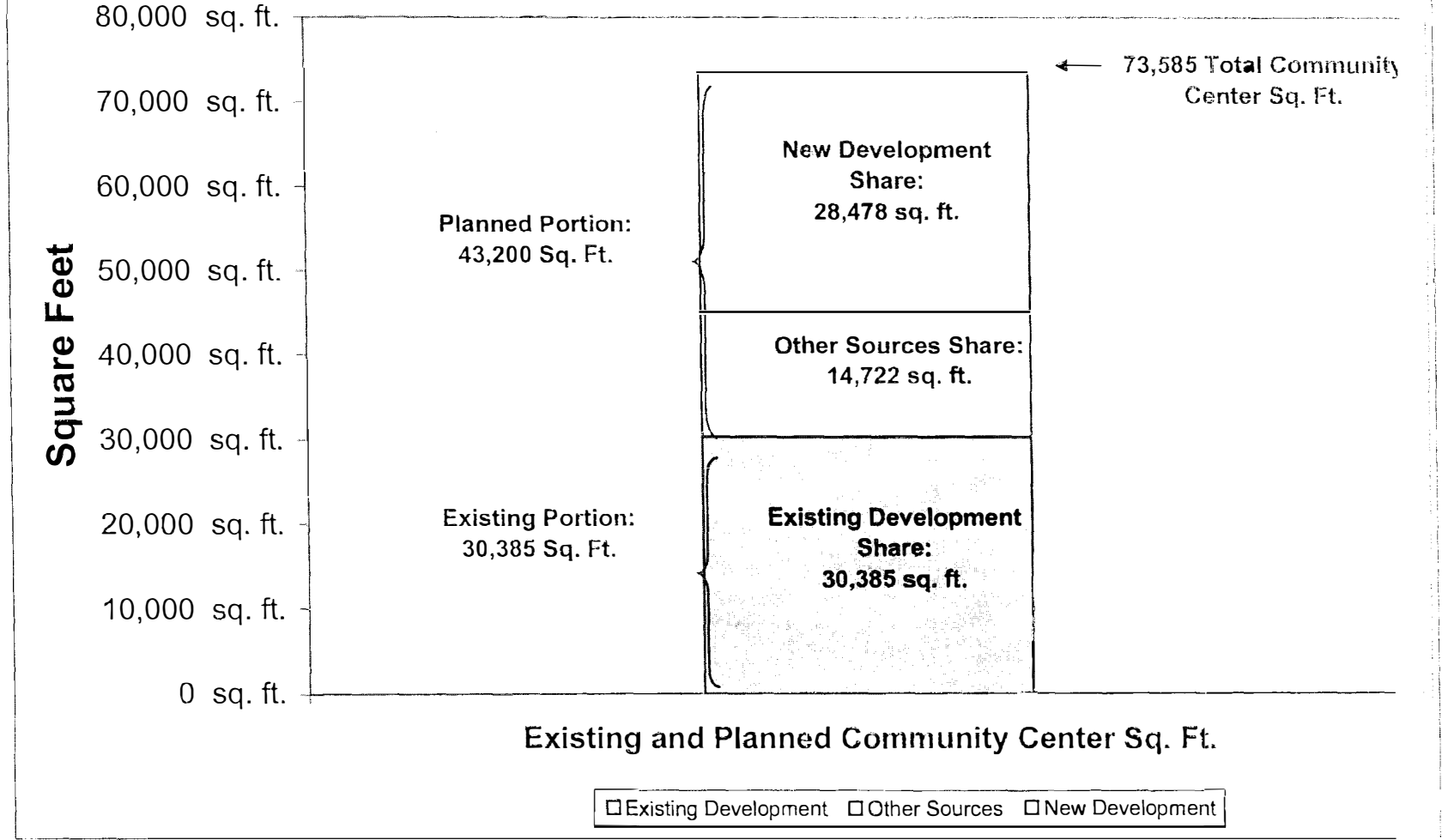
Using this standard, new development will be responsible for 0.77 of an aquatics center. The remaining cost between the planned aquatics center and revenue for an aquatics center payable from new development would need to be funded by other CSD sources.

Table 5
 EDHCSO Park Impact Fee Nexus Study
 Distribution of Community Center Facilities

Item	Calculation	Total	Existing Development	New Development
Population	<i>a</i>	57,872	<i>population</i> 35,475	22,397
Distribution of Community Center Bldg. Sq. Ft. (based on Master Plan buildout facility std.)	$b = (a/1,000 \times 1,272)$	73,585	<i>building square feet</i> 45,107	28,478
Existing Community Center Bldg. Sq. Ft.	<i>c</i>	30,385	30,385	-
Share of New Community Center Bldg. Sq. Ft.	$d = b - c$	43,200	14,722	28,478

"comm_shares"

Figure 1 Buildout Level of Service Example: Community Center



III. 2006 CSD PARK MASTER PLAN AND CSD PARK IMPACT FEE COST ESTIMATES

This chapter describes the 2006 CSD Park Master Plan, and the cost estimates of park and recreation facilities that are included as part of this Nexus Study. All park and recreation facility cost estimates are based on the 2006 CSD Park Master Plan or were provided by the CSD and based on recent park and recreation facility construction experience.

2006 CSD PARK MASTER PLAN

In November 2006, the CSD adopted the 2006 CSD Park Master Plan. The 2006 CSD Park Master Plan, which guides park and recreation facilities development through 2020, contains the following three categories of costs:

- New park and recreation facilities;
- Upgrades/rehabilitation of existing park and recreation facilities; and
- Ongoing operations and maintenance costs.

As discussed in this report, *only the new park and recreation facilities costs are included as part of the CSD Park Impact Fee update.* In addition to the 2006 CSD Park Master Plan, the CSD has an updated park and recreation facilities CIP, which is based on information from the 2006 CSD Park Master Plan, as well as information from recent park development bid awards and engineering cost estimates.

The following sections describe the estimated cost of new park and recreation facilities that are the basis of this CSD Park Impact Fee update.

CSD PARK IMPACT FEE COST ESTIMATES

All park and recreation facility cost estimates are based on the 2006 CSD Park Master Plan, were provided by the CSD based on recent park and recreation facility construction experience or from independent consultants (park development and engineering).

NEW PARK AND RECREATION FACILITIES

As described above, the facilities included as part of this CSD Park Impact Fee update are only new park and recreation facilities and only that portion of new park and

recreation facilities that are attributable to new development. Table 6 shows the estimated total \$63.7 million in park and recreation facility costs by type of park and recreation facility. This \$63.7 million figure is derived by applying the standards described in Chapter II to the costs discussed in this chapter. Costs of any existing deficiencies cannot be allocated to new development as part of this CSD Park Impact Fee update.

Park Development

As shown in Table 7, the CIP identifies a total of approximately 118 developable acres of planned neighborhood, village, and community parks. The per acre costs for each park type were provided by independent cost estimators and the back-up data are provided in Appendix Table B-1. These park development cost estimates include, but are not limited to, the following types of park development improvements:

- Grading;
- Permits;
- Utilities;
- Design;
- Project management costs;
- Lighting;
- Asbestos mitigation;
- Turf;
- Irrigation;
- Sports fields;
- Hardcourts;
- Picnic shelters; and
- Permanent restrooms.

It is important to note that the park development cost estimates do not include the cost of major recreation facilities or operations facilities. The cost for major recreation facilities are discussed in more detail in the next section of this report.

Table 6
 EDHCSD Park Impact Fee Nexus Study
 Total Park Costs Funded by CSD Park Impact Fee (2006\$)

Item	Acres/Facilities Funded by New Development	Cost per Unit	Total Cost
Parks	<i>Table 4</i> 94.1 acres	<i>Tables 7 & 8</i> \$ 482,511 avg. per acre	\$ 45,422,692
Recreational and Special Use Facilities			
Aquatics Facilities	0.77 facility	\$ 8,190,000 per facility	\$ 6,339,263
Community Centers (incl. gym, teen, senior)	28,478 sq. ft.	\$ 294 per sq. ft.	\$ 8,372,532
Operations Facilities			
Administrative Office	6,479 sq. ft.	\$ 294 per sq. ft.	\$ 1,904,826
Maintenance Building/Yard	7,791 sq. ft.	\$ 217 per sq. ft.	\$ 1,688,050
TOTAL			\$ 63,727,363

"cost_summary"

Table 7
 El Dorado Hills CSD Park Fee Update
 Cost Estimates for New Neighborhood, Village, and Community Parks

Project	Developable Acres	PIF Cost Allocation
Neighborhood Parks		
Creekside Greens	1.7	1.7
Laurel Oak Park	1.7	1.7
Windsor Point Park	1.0	1.0
East Ridge Greens	2.0	2.0
Valley View South Park	3.0	3.0
Bass Lake Hills Neighborhood Park(s)	11.2	11.2
Rancho Dorado Park	2.0	2.0
Valley View North Park	1.0	1.0
Subtotal New Neighborhood Park Acres	23.6	23.6
Cost per Acre [1]		\$682,246
Total Neighborhood Park Development Cost		\$16,107,838
Village Parks		
Lake Forest Park	2.0	2.0
Valley View Elementary	4.5	4.5
Carson Creek Village Park	3.0	3.0
Marble Valley Village Park	5.5	5.5
Subtotal New Village Park Acres	15.0	15.0
Cost per Acre [1]		\$371,773
Total Cost		\$5,576,588
Community Parks [2]		
Valley View Community Park (Phases 2 and 3) [3]	45.0	31.4
Bass Lake Active Sports Park (Phase One)	12.8	8.9
Promontory Community Park (Remaining)	4.7	3.3
Carson Creek Community Park	17.0	11.9
Subtotal Community Park Acres	79.5	55.5
Cost per Acre [1]		\$427,499
Total Cost		\$23,738,267
Total New Parks	118.1	94.1
Overall Average Cost per Acre		\$482,511
Total Cost		\$45,422,692

"parks"

[1] See Table B-1 for cost estimate back-up detail.

[2] PIF acres pro-rated at 70% to obtain the total of 94.1 required park acres.

[3] Note that this acreage excludes 10 acres assumed for the Community Center and Aquatics Center, which is Phase 1.

The estimated park development cost assigned to new development is based on the following allocation of planned park development costs.

<u>Item</u>	<u>Percentage</u>
Neighborhood Parks	100%
Village Parks	100%
Community Parks	70%

As shown in Table 7, applying the above allocation to remaining park development costs results in new development being allocated approximately 23.6 neighborhood park acres, 15 village park acres, and 55.5 community park acres, for a total of 94.1 park acres. The estimated total cost of new development's share of new park development cost equals approximately \$45.4 million.

RECREATION FACILITIES

In this Nexus Study, recreation facilities include community centers and aquatics centers. These multipurpose facilities will include a variety of recreational opportunities through facilities including, but not limited to, the following improvements:

- Large multipurpose community meeting rooms;
- Smaller meeting rooms and classrooms;
- Gymnasiums;
- Exercise facilities;
- Pools;
- Locker rooms;
- Daycare centers;
- Teen centers and senior centers; and
- Kitchens/concession/banquet facilities.

Community Center Facilities

The 2006 CSD Park Master Plan includes the proposed Valley View community center and Promontory community building. Consistent with the 2006 CSD Park Master Plan recommendation, the Valley View community center facility is planned to be a 40,000 square foot building, to be constructed with the adjacent 10,000 square foot aquatics center, located in the Valley View community park. The community building, located in

the Promontory community park, is approximately 3,200 building square feet (see **Table 3**).

As shown in **Table 8**, the per square foot cost for community center building space is \$294. This figure is based on a comparable development project—the recently developed community center in the City of Woodland.

Based on the Buildout LOS Standard for community center facilities of 1,272 building square feet per 1,000 people (discussed in the previous chapter), new development generates the need for 28,478 additional community center square feet. The cost of community center facilities allocated to new development in the CSD Park Impact Fee update equals approximately \$8.4 million, which is calculated by multiplying the 28,478 building square feet required by approximately \$294 per building square foot (see **Table 6**).

The difference between the total \$12.7 million cost for new community centers and the portion of the cost that will be funded by the CSD Park Impact Fee from new development (approximately \$8.4 million) will need to be funded through other CSD sources and not by the CSD Park Impact Fee.

Aquatics Center Facilities

The 2006 CSD Park Master Plan includes one additional aquatics center. The aquatics center facility is planned to include a 10,000-square-foot building along with a recreational pool, competition pool and diving pool. The CSD anticipates that the aquatics center will be constructed in conjunction with the adjacent community center in the Valley View community park.

As shown in **Table 8**, the CSD estimates the cost of the new aquatics center facility at approximately \$8.2 million, which includes the cost of the building and aquatics facilities. The cost of the building space was estimated using the same cost per square foot assumption as the community center estimate. The pool facilities' costs were estimated by the CSD utilizing data obtained from independent consultants (see Appendix **Table B-2**).

Based on the Buildout LOS Standard for aquatics center facilities of one aquatics center per 28,936 people (discussed in the previous chapter), new development generates the need for approximately 77 percent of an aquatics center. The cost of aquatics center facilities allocated to new development in the CSD Park Impact Fee update equals approximately \$6.3 million, which equals 0.77 aquatics center facilities multiplied by an estimated cost of \$8.2 million per aquatics center.

Table 3
EDHCSD Park Impact Fee Nexus Study
Recreation and Operations Facility Cost Basis

Type of Facility	Square Footage	Development Cost	Cost per Sq. Ft.
Community Center Building [1]			\$294
Aquatics Center			
Aquatics Facilities [2]		\$5,250,000	
Aquatics Ctr. Building [1]	10,000	\$2,940,000	\$294
Total Aquatics Center		\$8,190,000	
Administrative Building [1]			\$294
Maintenance Facility [3]			\$217

"cost_assumps"

Source: CSD

[1] Cost per sq. ft. based on Woodland Community Center.

[2] See **Table B-2** for cost estimate back-up data.

[3] Cost per sq. ft. based on Promontory Maintenance Building estimate.

OPERATIONS FACILITIES

Operations facilities include administrative office space and maintenance building space. Using the 2006 CSD Park Master Plan and comparable construction cost estimates, the CSD provided the estimated cost of administrative and maintenance space.

Administrative Facilities

Based on the Buildout LOS presented in **Table 3**, the CSD will provide 289 square feet of administrative facility space per 1,000 population. Using that standard, new development can be expected to fund 6,479 square feet of administrative facilities. The cost estimate for this facility is the same as the community center assumption and is based on the recently-constructed Woodland Community Center cost per square foot - \$294 (see **Table 8**).

New development can, therefore, be expected to fund 6,479 square feet of administrative facilities at a cost of \$294 per square foot for a total cost of approximately \$1.9 million (see **Table 6**).

Maintenance Facilities

A similar methodology was used to calculate the cost for new maintenance facilities to support the CSD parks and recreation facilities. The LOS at buildout of the CSD is 348 square feet per 1,000 population (**Table 3**). With 22,397 new residents anticipated, new development can be expected to fund the development of approximately 7,800 square feet.

The cost per square foot to provide maintenance facilities was based on the actual cost of the maintenance building purchased for Promontory park as provided by the CSD. That facility had a cost of \$195,000 and was 900 square feet for a cost of \$217 per square foot. That figure was applied to the number of anticipated square feet to be funded by new development (7,800) for a total cost to new development of \$1.7 million.

COMPARISON OF PARK AND RECREATION FACILITY COST AND ESTIMATED CSD PARK IMPACT FEE REVENUE

Table 9 compares the estimated \$81.2 million in planned new park and recreation facility cost estimates with the estimated \$63.7 million in estimated CSD Park Impact Fee revenue from new development. The difference between estimated costs and CSD Park Impact Fee revenues equates to approximately \$17.5 million.

Table 9
EDHCSD Park Impact Fee Nexus Study
Comparison of Buildout Costs and Estimated Fee Revenue

Facilities	New Park Users	Fee Revenue per User	Estimated Fee Revenue from New Development	Estimated Development Cost	Surplus/ (Deficit) [1]
<i>Formula</i>	<i>Table 11</i> a	<i>Table 14</i> b	<i>a * b = c</i>	<i>Tables 7 & 8</i> d	<i>c - d</i>
Parks					
Neighborhood and Village	18,828	\$1,152	\$21,684,425	\$21,684,425	\$0
Community	20,305	\$1,169	\$23,738,267	\$33,986,174	(\$10,247,907)
Recreational Facilities					
Aquatics Facilities	24,004	\$264	\$6,339,263	\$8,190,000	(\$1,850,737)
Community Centers (incl. gym, teen, senior)	24,004	\$349	\$8,372,532	\$12,700,800	(\$4,328,268)
Operations Facilities					
Administrative Office	22,397	\$85	\$1,904,826	\$2,352,000	(\$447,174)
Maintenance Building/Yard	22,397	\$75	\$1,688,050	\$2,373,583	(\$685,533)
Total	NA	\$3,094	\$63,727,363	\$81,286,983	(\$17,559,620)

"fund"

Source: 2006 CSD Park Master Plan and EPS.

[1] Funding for deficit amounts would have to come from other CSD funding sources.

The \$17.5 million difference between costs and fee revenues equals existing development's share of future park and recreation facility costs. More than one-half (\$10.2 million) of the difference is for community park land development. Through the CSD Park Impact Fee update, new development is being asked to fund 5.0 acres of park development per 1,000 people. In addition, the CSD currently delivers park land in excess of 5.0 park acres per 1,000 people. Because of these two factors, the CSD could choose to make a policy decision not to develop new park acres beyond the 94.1 acres needed to serve new development. Such a decision would not have an impact on the cost of park development that has been allocated to new development.

The remaining deficit between buildout cost estimates and CSD Park Impact Fee revenue (approximately \$7.3 million) is for recreational and operations facilities. Because new development is being asked to fund their proportionate share of the Buildout LOS for such facilities, the CSD has to identify funding sources to fund the deficit amount for these facilities that is attributable to existing development. If the additional deficit financing is not attainable, then the CSD would not reach its Buildout LOS Standard and consequently, the CSD Park Impact Fee would need to be updated to reflect the revised Buildout LOS Standard.

CSD FUNDING SOURCES

The CSD has and will continue to rely on multiple funding sources, including the PIF, to fund the development of park and recreational facilities. As Table 4 in Chapter 5 of the Master Plan illustrates, the CSD has consistently used General Fund money to support park development. For park development in 2006, the CSD used over \$900,000 of General Fund revenues, \$190,000 in Quimby fees, and \$64,000 in grants in addition to PIF resources.

Appendix E of the Master Plan identifies many sources of funding, including the PIF, which the CSD will use to fund new park and recreation facilities. The major sources of funding include the following mechanisms:

- **General Fund Revenue**—is generated primarily by property taxes and is used for operational and capital facility uses.
- **Landscaping and Lighting Assessment District**—permits a public agency to assess housing units or land parcels to fund operational and capital facilities needs.
- **General Obligation Bonds**—are voter-approved bonds that are used for capital improvements and then repaid through property tax assessment. A two-thirds voter majority is required to approve General Obligation bonds.

- **Joint Use Facilities/Partnerships** –can be an effective way to combine the resources of multiple agencies. For example, school districts frequently partner with park and recreation departments to maximize usage of ball fields, community centers, etc.
- **Grants**—can be obtained from a variety of public and private sources such as the National Park Service, California State Parks, California Parks and Recreation Department, and private foundations.
- **Donations**—can be made by philanthropic organizations and individuals.
- **Other sources**—include public land trusts, property exchanges, exactions, revenue bonds, etc.

As is the case with all local park jurisdictions, the CSD does not control the future availability of funds for park and recreation development from most sources. Grants are competitive, bonds require voter approval, and General Fund resources are used to meet a variety of operational and capital facility needs. The CSD will implement its Master Plan by continuing to seek and leverage all available funding mechanisms for park and recreational facility development. Historically, the CSD has used its general fund to aggressively fund park and recreation facilities to serve its constituents. Looking forward, the CSD likely will rely on a combination of many funding sources to provide the level of park and recreation facility standards desired by the community as expressed in the Master Plan.

IV. CSD PARK IMPACT FEE ALLOCATION FACTORS AND NEXUS FINDINGS

Having established the financial impact of new development as it relates to the provision of additional parks and recreation facilities, those costs need to be distributed equitably over various anticipated land uses in the form of a per-unit fee for residential development, and a per square foot fee for nonresidential development. This chapter describes the methodology used to convert the overall cost burden of developing park and recreation facilities into the per-unit and per square foot CSD Park Impact Fee.

As discussed in previous chapters, the standards for service levels are based on the residential population of EDHCSD. The costs of new parks and recreation facilities are, however, divided among both residential and nonresidential development.

COMMON USE FACTORS

The purpose of allocating certain improvement costs among the various land uses is to provide an equitable method of funding required infrastructure. The keys to apportioning the cost of regional improvements to different land uses are the assumptions that the demands placed on public facilities are related to land use type and that such demands can be stated in relative terms for all particular land uses. It is by relating demand for facilities to land use types that a nexus, or reasonable relationship, can be established to apportion the fair share costs to that land use.

A dwelling unit equivalent (DUE) is a common use factor that allows allocation of improvement costs among land uses. A DUE is defined as the amount of facility use for each land use type relative to a single-family unit, so the DUE for a single-family unit is 1.0. The DUE factors used in this study are based on park use factors and developed specifically for El Dorado Hills based on methodology consistent with many other park development impact fee programs throughout the Sacramento Region.

Table 10 presents the DUE factors used to calculate the updated CSD Park Impact Fee for residential development. Non-age-restricted single-family residences generate more park users per unit than age-restricted and multifamily units. Therefore, on that basis, the fee charged to such units is proportionately higher.

Table 10 also shows the calculation used to derive the DUE factors for nonresidential development. DUEs for commercial, office, and industrial development are based on a common use factor of building square feet per employee. These factors are used to derive a DUE factor per 1,000 square feet.

Table 10
 CSD Park Impact Fee Nexus Study
 Dwelling Unit Equivalent (DUE) Factors

Land Use	Residents per Unit [1]	Employees per 1,000 Sq. Ft.	Percentage of Park User [2]	Park Users per DUE	DUE Factor
<i>Formula</i>	<i>a</i>	<i>b</i>	<i>c</i>	<i>d = a * c or b * c</i>	<i>per unit</i>
Single-Family (includes Duplexes)	3.08	NA	100%	3.08	1.00
Age-Restricted	1.80	NA	100%	1.80	0.58
Multifamily	2.54	NA	100%	2.54	0.83
Mobile Home	2.25	NA	100%	2.25	0.73
					<i>per 1,000 sq. ft.</i>
Commercial	NA	2.22	22%	0.49	0.16
Office	NA	2.86	22%	0.63	0.21
Industrial	NA	1.00	22%	0.22	0.07

"due_equivs"

Land Use:	Sq. Ft. Per Employee
	(a)
Commercial	450
Office	350
Industrial	1,000

[1] Census 2000 for El Dorado Hills Census Designated Place. Age-restricted figure from 2004 Nexus Study.
 [2] See Table 12.

CALCULATION OF RESIDENTIAL AND NONRESIDENTIAL FEES

New residential park users are based on anticipated population growth. As illustrated in **Table 11**, new park users for park development excludes population anticipated by future Serrano development. As a result of contractual provisions related to park facilities, Serrano development shall pay an adjusted park fee that excludes park development costs. Serrano private park sites will be constructed and maintained by a homeowners' association so park development costs are not allocated to the remaining Serrano units. The Serrano public parks are maintained by the CSD through its General Fund. Serrano is obligated to contribute to other facilities, such as recreational facilities and operations facilities.

Park facilities are enjoyed by and benefit both residents and employees of an area. Residents benefit from all types of park and recreational facilities. Employees benefit primarily from the larger community parks, often through the use of recreational activities after work, such as sports or other leagues. Employees also may walk or eat lunch in a park, or a business may have a company party at a picnic area. Employees and their children enroll in CSD recreation programs, swim lessons and classes. Therefore, employees working in the CSD area are also considered users of park facilities. As a result, this Nexus Study allocates a portion of the costs of future development to projected new employees. Nonresidential development is required to pay for its impact on community and recreational facilities, as shown in **Table 11**. However, nonresidential development is not considered to impact neighborhood or village parks and operations facilities, and therefore does not share in these costs. Also, nonresidential development in the Serrano Specific Plan area is not charged for park development but is charged for community centers and aquatics facilities.

A "park user percentage" assumption is used to determine the ratio of park use between an employee and a resident. This percentage accounts for the fact that employees do not have the same amount of time available for park use as residents do; therefore, their impact is not as great. **Table 12** details the number of hours available for park use for a resident park user versus an employee park user. Based on these available hours, an employee park user is equivalent to approximately 22 percent of a resident park user.

Table 13 calculates the expected square feet of new nonresidential development, and estimates the number of employees expected to result from this new development. Approximately 4.2 million new square feet of nonresidential development is expected to occur, resulting in approximately 7,300 new employees. Using the 22 percent employee user equivalent established in **Table 12**, approximately 1,600 new park users are expected to result from this new nonresidential development. The park users generated

Table 11
EDHCSD Park Impact Fee Nexus Study
New Service Population

Item	Parks		Recreational Facilities [2]	Operations Facilities [3]
	Neighborhood/ Village	Community		
New Park Users (2006-2020)				
New Residents	22,397	22,397	22,397	22,397
Less Future Serrano Res. [1]		(3,570)		
Nonresidential Park Users		1,607	1,607	0
Less Future Serrano Users		(129)		
Total New Users for Park Cost Allocation	18,828	20,305	24,004	22,397

"park_users"

[1] See Table 2.

[2] Community Centers and Aquatic Facilities.

[3] Administrative and Maintenance Facilities.

Table 12
 CSD Park Impact Fee Nexus Study
 Park Usage for Residents and Employee

	Maximum Weekend Hours	Maximum Mid-week Hours	Maximum Hours Per Week	Percentage of Household Population [2]	Person Hours
Resident Park User					
Employed Resident [1]	20	0	20	49.5%	10
Non-employed Resident	20	50	70	50.5%	35
Weighted Average for Residents					45
Employee Park User					
Employee	0	10	10		10
Employee Park User as Percentage of Resident Park User					22%

"park_usage"

[1] Excludes weekday hours to avoid double counting of employed residents.

[2] Employed Resident Percentage Calculated Below:

Total Jan. 1, 2006 El Dorado County Household Population	175,154
Total 2005 Employed Labor Force El Dorado County (annual average)	86,700
Employed Percentage of Household Population	49.5%

Table 13
 CSD Park Impact Fee Nexus Study
 Calculation of Nonresidential Square Feet and Employees

Land Use Type	Remaining Acres	Less: Adjustment Factor (15%)	Remaining Developable Acres	FAR [2]	Expected Sq. Ft.	Employees per Sq. Ft.	Expected Employees	User Equivalents [3]	Expected Nonres. Park Users
	<i>a</i>	<i>b=a*15%</i>	<i>c=a-b</i>	<i>d</i>	<i>e=c*d*43,560</i>				
Nonresidential	<i>acres</i>								
Commercial	128.6	19.3	109.3	0.25	1,190,664	450	2,646	22%	585
Office	71.5	10.7	60.7	0.25	661,562	350	1,890	22%	418
Industrial	145.2	21.8	123.4	0.40	2,150,914	1,000	2,151	22%	475
Subtotal	345.3	51.8	293.5		4,003,140		6,687		1,478
Serrano Nonresidential [1]									
Commercial	12.5	1.9	10.6	0.25	115,243	450	256	22%	57
Office	12.5	1.9	10.6	0.25	115,243	350	329	22%	73
Industrial	0.0	0.0	0.0	0.40	-	1,000	-	22%	0
Subtotal	24.9	3.7	21.2		230,487		585		129
Total	370.2	55.5	314.7		4,233,627		7,272		1,607

"sqft_emps"

[1] Nonresidential development within Serrano is not required to pay for park development.
 [2] Floor area ratios have been assumed based on typical FARs for each development type.
 [3] See Table 12.

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by development in the Serrano community are segregated because Serrano nonresidential development is not required to pay for community park development.

FEE CALCULATION

Based on the findings, costs, and calculations discussed in this report, the development impact fees for each land use in the CSD have been calculated using the methodology described at the beginning of this chapter. **Table 14** shows the cost per park user for each type of park facility, based on each facility's assigned number of users and the cost for that facility.

Table 15 uses the DUE factor for each land use and the cost per park user for each type of park facility to calculate a total park impact fee for each land use. The costs of County and CSD administration have been added to the park and facilities development costs to establish the proposed CSD Park Impact Fee. The result is the CSD Park Impact Fee calculation by type of residential unit and nonresidential square footage.

Table 15 calculates the fees for residential and nonresidential development. As mentioned, while costs are allocated to nonresidential development, County Ordinance 13.30.050 exempts nonresidential development from paying a park development impact fee.

The fees are payable at time of building permit issuance for new development. No fees are to be collected from existing development unless the existing development was subject to prior agreements requiring fee funding for future improvements.

Fees may be reduced for specific developments if the developer provides eligible facilities/parks, or if facility contributions are otherwise satisfied based on development agreements or other contractual provisions. Fee credits are discussed in the "Fee Credit" section of **Chapter V**.

FINDINGS FOR PARK AND RECREATION FACILITIES FEE

As outlined in the introduction to this report, the authority to collect a development impact fee is outlined in Government Code Section 66000 *et seq.* Among other conditions, these procedures require that a proper nexus must exist between the proposed exaction and the purpose of the condition. This section of the report presents the findings necessary to establish the development impact fees in accordance with Government Code Section 66000 *et seq.* Specifically, each local agency imposing a fee must determine the following items:

Table 14
CSD Park Impact Fee Nexus Study
Development Impact Cost

Park Component	Total Cost	New Park Users/ Service Population	Cost per Park User
	<i>Table 6 & Table 7</i>	<i>Table 11</i>	
Parks			
Neighborhood and Village Parks	\$ 21,684,425	18,828	\$ 1,152
Community Parks	\$ 23,738,267	20,305	\$ 1,169
Recreational and Special Use Facilities			
Aquatics Facilities	\$ 6,339,263	24,004	\$ 264
Community Centers (incl. gym, teen, senior)	\$ 8,372,532	24,004	\$ 349
Operations Facilities			
Administrative Office	\$ 1,904,826	22,397	\$ 85
Maintenance Facility	\$ 1,688,050	22,397	\$ 75
Total	\$ 63,727,363	NA	\$ 3,094

"dev_cost"

Table 15
EDHCSD Park Impact Fee Nexus Study
Updated CSD Park Impact Fee Calculation

Item/CSD Park Impact Fee Component	Cost per User [1]	Persons per DUE (SF Unit) [2]	Cost per DUE	Cost per Dwelling Unit						Cost per Sq. Ft.				
				Single-Family	Serrano	Age Restricted [1]	Multi-family	Serrano M/F	Mobile Home	Serrano Comm.	Serrano Office	Comm.	Office	Industrial
DUE Factor [3]				1.00	1.00	0.58	0.83	0.83	0.73	0.16	0.21	0.16	0.21	0.07
Parks														
Neighborhood and Village Parks	\$1,152	3.08	\$3,544	\$3,544	NA	\$2,073	\$2,928	NA	\$2,596	NA	NA	NA	NA	NA
Community Parks	\$1,169	3.08	\$3,597	\$3,597	NA	\$2,104	\$2,972	NA	\$2,635	NA	NA	\$0.57	\$0.74	\$0.26
Recreational and Special Use Facilities														
Aquatics Facilities	\$264	3.08	\$813	\$813	\$813	\$475	\$671	\$671	\$595	\$0.13	\$0.17	\$0.13	\$0.17	\$0.06
Community Centers (incl. teen, senior)	\$349	3.08	\$1,073	\$1,073	\$1,073	\$628	\$887	\$887	\$786	\$0.17	\$0.22	\$0.17	\$0.22	\$0.08
Operations Facilities														
Administrative Office	\$85	3.08	\$262	\$262	\$262	\$153	\$216	\$216	\$192	NA	NA	NA	NA	NA
Maintenance Building/Yard	\$75	3.08	\$232	\$232	\$232	\$136	\$192	\$192	\$170	NA	NA	NA	NA	NA
Subtotal Park Impact Fee				\$9,521	\$2,380	\$5,569	\$7,867	\$1,966	\$6,975	\$0.30	\$0.39	\$0.88	\$1.13	\$0.39
County Administrative Fee (1%)				\$95	\$24	\$56	\$79	\$20	\$70	\$0.01	\$0.01	\$0.01	\$0.01	\$0.01
CSD Administrative Fee (2%)				\$190	\$48	\$111	\$157	\$39	\$139	\$0.01	\$0.01	\$0.02	\$0.02	\$0.01
Total Park Impact Fee				\$9,806	\$2,452	\$5,736	\$8,103	\$2,025	\$7,184	\$0.32	\$0.41	\$0.91	\$1.16	\$0.41

"fee_calc"

[1] See Table 14.

[2] Age-Restricted units include both single-family and multifamily age-restricted units.

[3] See Table 10.

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- Purpose of the fee;
- Use of the fee;
- Relationship between the use of the fee and the type of development;
- Relationship between the need for the facility and the type of project; and
- Relationship between the amount of the fee and the cost portion attributed to new development.

PURPOSE OF FEE

The park fee developed through this Nexus Study would fund the park improvements necessary to serve new residential and nonresidential development in the CSD based on the LOS described in Chapter II. New development in the CSD will increase the service population and, therefore, the need for new parks and recreation facilities.

USE OF FEE

For each thousand additional residents, the fee will be used to improve 5.0 acres of park land to include turf, landscape, and recreation facilities (park land will be acquired through land dedications and Quimby In-Lieu Fees). The fee also will be used to plan, design, and develop other facilities, such as community center, aquatics center, administration space, and maintenance space needed to meet the recreational needs of the new population. The fee also will fund the studies and administration to support the program.

RELATIONSHIP BETWEEN USE OF FEE AND TYPE OF DEVELOPMENT

The development of new residential land uses in the CSD will generate additional need for park and recreation facilities, and administrative and maintenance facilities. The fees will be used to develop and expand the user capacity for neighborhood, village and community park land, community center, aquatics center, administration space, and maintenance space to serve new residential and nonresidential development.

RELATIONSHIP BETWEEN NEED FOR FACILITY AND TYPE OF PROJECT

Each new residential and nonresidential development project will generate additional demand for park and recreation services. The CSD's park standard is 5.0 park acres per

1,000 population with improved park land. The standards for recreation and other facilities are described in this report.

This report allocates a portion of the park facility costs to nonresidential development. The park facility costs allocated to nonresidential development include community park development, community centers, and aquatics facilities which reflects the benefit its employees receive from these facilities. Nonresidential development is currently exempt under County ordinance from paying its portion of the costs.

RELATIONSHIP BETWEEN AMOUNT OF FEE AND COST OF OR PORTION OF FACILITY ATTRIBUTED TO NEW DEVELOPMENT

The amount of park and recreation facilities needed by each land use has been estimated by applying the park cost per user to the appropriate common use factor for each land use. The common use factor for residential land uses is the number of persons per household for single-family, duplex, multifamily, mobile home, and other units. The common use factor for nonresidential land uses is based on the number of employees generated on a square foot basis for commercial, office, and industrial development, and on the ratio of park usage availability for an employed resident as compared to a non-employed resident.

V. IMPLEMENTATION

The proposed fee presented in this report is based on the best development cost estimates, administrative cost estimates, and land use information available at this time. If costs change significantly in either direction, if the type or amount of new projected development changes, if other assumptions significantly change, or if other funding becomes available, the CSD Park Impact Fee should be updated accordingly.

After establishing the fee presented in this report, the CSD should conduct periodic reviews of park and recreation facility costs and other assumptions used as the basis of this analysis. Based on these reviews, the CSD may make necessary updates to the CSD Park Impact Fee.

The cost estimates presented in this report are in constant 2007 dollars. When the CSD does not update the fee by reviewing facility costs or other assumptions, the costs and fees will be adjusted automatically for inflation as outlined in this chapter.

IMPLEMENTING RESOLUTIONS

After consideration by the CSD Board of Directors, the proposed CSD Park Impact Fee update needs to be adopted by the County Board of Supervisors through a resolution updating the fee. The fee will be effective 60 days after the County's final action on the resolution updating the fee.

FEE COLLECTION AND EXEMPTIONS

All new development that occurs in the CSD, except as specifically exempted herein, shall pay the proposed fee at the time of building permit issuance at the CSD Park Impact Fee rates that are in effect at that time.

EXEMPTIONS FROM THE FEE

Existing development is exempt from the proposed fee. In addition, with written approval from the CSD Board of Directors, any or all portions of the proposed fees may be waived if it can be determined that a proposed project will not impact any facility for which the fees are collected. Written fee waivers may be available on a case-by-case basis for certain temporary structures such as a mobile home used for construction management purposes.

Additionally, County Ordinance 13.30.050 specifically exempts all non-residential land uses from being charged a park development impact fee.

REIMBURSEMENTS, FEE CREDITS, AND ADJUSTMENTS

As is typical with development impact fee programs, many of the public infrastructure facilities are needed up-front, in advance of when adequate revenue from the fee collection would be available to fund such improvements. Consequently, some type of private funding is necessary to pay for the public improvements when they are needed. This private financing may be in the form of land secured bonds, developer equity, or other form of private financing.

When this occurs, development impact fee programs need a mechanism to address situations where developers privately fund public facilities that would normally be funded by the fee program. To address this issue, the County, with recommendation from the CSD, should permit fee credits and reimbursements to provide the necessary link between collection of the CSD Park Impact Fee and the private construction and dedication of eligible park improvements. Reimbursements and fee credits are approved by the CSD Board on a case-by-case basis.

Developers/landowners who fund construction of park and recreation facilities included in this report will be eligible for fee credits/reimbursements against the appropriate fee or fees. Fee credits/reimbursements will be available for the facility construction cost as shown in this report or actual costs if the CSD Park Impact Fee is updated to include actual costs. Fee credits/reimbursements will be adjusted annually by the inflation factor used to adjust the fee. Once fee credits have been determined, they will be used at the time the respective fees would be due.

The CSD reserves the authority to reduce the CSD Park Impact Fees for properties under certain circumstances if necessary. Any reduction in the fees will be based on the CSD's independent analysis and review of the particular property. The CSD will make recommendations to the County for reduction of the County-imposed fee in such cases.

FEE CREDIT/REIMBURSEMENT TO DEVELOPERS

Fee credits/reimbursements for constructing park and recreation facilities in the CSD will be provided under the following conditions:

- Board approved, developer-installed/acquired improvements shall be considered for reimbursement from the CSD Park Impact Fee;

- The value of any developer-installed/acquired improvements for reimbursement/fee credit purposes shall not exceed the total cost estimate (as adjusted for inflation) used to establish the amount of the fees in this report or actual costs if the CSD Park Impact Fee is updated to include actual costs; and
- The use of accumulated fee revenues shall be used in the following priority order: 1) critical projects as determined by CSD Board findings; 2) repayment of inter-fund loans; and 3) repayment of accrued reimbursement to private developers. The CSD has discretion to determine the criteria for a "critical project." One example of a critical project would be one that when failure to complete the project prohibits further development from occurring.

Once all criteria are met, fee credits may be taken against fees when payable at building permit issuance. To obtain fee credits, the park improvement projects must meet all criteria, and developers must apply to the CSD before payment of fees on the first unit associated with a final subdivision map. The CSD maintains the flexibility to allocate fee credits in a manner it chooses. Fee credits granted shall be on a per-unit basis. In addition to the aforementioned fee credits, the CSD also may consider credits for private facilities on a case by case basis.

Reimbursements will be due to developers who have advance funded a facility (or facilities) in excess of their fair share of that (those) park facility cost (or facilities costs). In this instance, developers first would obtain fee credits up to their fair share requirement for a facility, then would await reimbursement from fee revenue collections from other fee payers.

To obtain reimbursements, developers must enter into a reimbursement agreement with the CSD. When funds are available, reimbursements will be paid quarterly, semi-annually, or as otherwise determined by the CSD. As noted, reimbursements will be paid only after the CSD accepts the park improvements. It is important to note that reimbursements are an obligation of the CSD Park Impact Fee Fund and not an obligation of the CSD General Fund or other operating funds.

Developers will be eligible for fee credits/reimbursements up to 100 percent of the fee, excluding the administration component of the fee. Eligible public facility costs, which are used to determine fee credits/reimbursements, will be based on cost schedules in this report or actual construction costs if the fees are updated to include the actual costs. Cost schedules in this report will be automatically adjusted annually by the inflation factor described in this chapter.

To the extent to which new development funds all or a portion of the CSD Park Impact Fee obligation through participation in a land-secured financing district, the CSD also

should provide fee credit/reimbursement against the CSD Park Impact Fee in an amount not to exceed the present value of anticipated land-secured financing proceeds that would be generated by the property that is participating in the land-secured financing district.

ANNUAL INFLATION ADJUSTMENT AND PERIODIC FEE REVIEW

The proposed fee will be adjusted by County annually to account for the inflation of construction costs. (For ease of administration, the ordinance[s] and resolution[s] adopted to exact the fee should reference the automatic annual inflation adjustment.) Each year, on January 1, the CSD Park Impact Fee will be escalated based on the Engineering News Record (ENR)'s Construction Cost Index (CCI) to reflect changes in construction costs. The escalation shall be based on the change in the ENR CCI for the 12-month period ending in October of the prior year.

The proposed fee is subject to periodic update based on changes in developable land, cost estimates, or outside funding sources. The CSD periodically will review the costs and fee to determine if any updates to the fee are warranted. During the periodic reviews, the CSD will analyze these items:

- Changes to the required facilities listed in the Nexus Study;
- Changes in the cost to update or administer the fee;
- Changes in costs greater than inflation;
- Changes in assumed land uses; and
- Changes in other funding sources.

Any changes to the fee based on the periodic update will be presented to the County for approval before an increase or decrease in the fee.

FEE ADMINISTRATION

The proposed fee will be collected by County at the time of building permit issuance. The CSD may use the fees when collected by County and transferred to the CSD or may wait until a sufficient fund balance can be accrued. According to Government Code Section 66006, the CSD is required to deposit, invest, account for, and expend the fees in a prescribed manner.

FIVE-YEAR REVIEW

The fifth fiscal year after the first deposit into the fee account or fund, and every five years thereafter, the CSD and County are required to make all of the following findings with respect to that portion of the accounts or funds remaining unexpended:

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

The CSD must refund the unexpended or uncommitted revenue portion for which a need could not be demonstrated in the above findings, unless the administrative costs exceed the amount of the refund.



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APPENDICES

APPENDIX A: POPULATION BACK-UP DATA

APPENDIX B: COST ESTIMATE BACK-UP DATA



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APPENDIX A

POPULATION BACK-UP DATA

Table A-1	Projected Remaining Units to Be Built
Table A-2	Current Total Population Estimates

Table A-1
EDHCSD Park Impact Fee Nexus Study
Projected Remaining Units To Be Built

Plan Area	Single Family			Multifamily			Total	
	Remaining Units	Persons per Household	Estimated Residents	Remaining Units	Persons per Household	Estimated Residents	Remaining Units	Estimated Residents
Valley View	1,977	3.08	6,084	550	2.54	1,398	2,527	7,482
The Promontory	400	3.08	1,231	129	2.54	328	529	1,559
Marble Valley	375	3.08	1,154	0	2.54	0	375	1,154
Serrano	1,160	3.08	3,570	0	2.54	0	1,160	3,570
Bass Lake Hills	1,309	3.08	4,028	0	2.54	0	1,309	4,028
Villadoro	67	3.08	206	0	2.54	0	67	206
Pedregal	97	3.08	298	0	2.54	0	97	298
Rancho Dorado	207	3.08	637	0	2.54	0	207	637
Carson Creek - Age-Restricted	935	1.80	1,683	305	1.80	549	1,240	2,232
Other [2]	400	3.08	1,231	0	2.54	0	400	1,231
Total New Development	6,927		20,122	984		2,275	7,911	22,397
Existing Residents [3]			35,475			0		35,475
Total Residents at Buildout			55,597			2,275		57,872

"new_dev"

Note: Amounts shown above are known unit counts based on the source cited for each plan area. Unit counts are subject to change and the actual number of units built may be different than shown above.

[1] Conversations with local developers and home builders have shown that some of the above plan areas are not anticipated to build out to their full specific plan estimated number of units. As a result, total number of units has been adjusted downward by 5% to account for the possibility of under development.

[2] Includes estimated remaining units not currently under a development agreement.

[3] Based on California State Department of Finance Population Estimates and building permit data through August 2006 (see Table A-2)

Table A-2
 EDHCSD Park Impact Fee Nexus Study
 Current Total Population Estimates

Date	Permits [1]	Population per Unit [2]	Total Population
Jan. 1, 2005 (DOF)			33,247
Permits Issued	724	3.08	2,228
Aug. 31, 2006 esi.			35,475

"total_pop"

[1] Source is EDHCSD (Jan. 1, 2005 through December 31, 2006)
 [2] See Table 10.



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APPENDIX B

COST ESTIMATE BACK-UP DATA

Table B-1	Park Development Cost Estimates
Table B-2	Aquatics Facility Cost Calculation

Table B-1
 EDHCSD Park Impact Fee Nexus Study
 Park Development Cost Estimates

Item	Neighborhood Park	Village Park	Community Park
<u>Basis for Assumptions</u>			
Hard Costs [1]	1.5 Acre Park	10.0 Acre Park	30.0 Acre Park
Grading (% slope)	3%	5%	7%
Soft Costs (% of development cost)	21%	21%	21%
<u>Per Acre Costs</u>			
Hard Costs	\$502,640	\$196,750	\$188,405
Grading	\$61,200	\$110,500	\$164,900
Soft Costs	\$118,406	\$64,523	\$74,194
Total	\$682,246	\$371,773	\$427,499

"park_cost"

Source: "El Dorado Hills CSD Park Impact Fee: Park Cost Assumption Analysis" prepared by Hollingshead, Matsuoka & Associates, Inc. (hard costs), Cooper Thorne Associates (grading), EDHCSD (soft costs)

[1] Parks are located in Elk Grove. Grading assumption revised to reflect El Dorado Hills' terrain.

Table B-2
 EDHCSD Park Impact Fee Nexus Study
 Aquatics Facility Cost Calculation

Description	Dimensions	Sq. Ft.	Depth	Cost per Sq. Ft.	Cost
Diving Pool	30 x 30	900	15' - 20'	\$200	\$180,000
Competition Pool	50m x 25yds	13,455	5'	\$200	\$2,691,000
Recreation		8,000	0' - 6'	\$277	\$2,216,000
Total/Subtotal		22,355			\$5,087,000
Design (approx. 3%)					\$163,000
Total (Rounded)					\$5,250,000

"aqua_cost"

Source: EDHCSD



EL DORADO HILLS COMMUNITY SERVICES DISTRICT

PARK IMPACT FEE NEXUS STUDY UPDATE

OCTOBER 2015
FINAL REPORT

PREPARED FOR:

**BOARD OF DIRECTORS
EL DORADO HILLS COMMUNITY SERVICES DISTRICT**

PREPARED BY:

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EL DORADO HILLS COMMUNITY SERVICES DISTRICT

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ACKNOWLEDGMENTS

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Brent Dennis, El Dorado Hills Community Services District
Kelly Webb, County of El Dorado
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Sacramento Area Council of Governments

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EXECUTIVE SUMMARY

INTRODUCTION

This Park Impact Fee Nexus Study Update (“Nexus Study Update”) was prepared pursuant to the “Mitigation Fee Act” as found in Government Code § 66000 et seq. The purpose of this Nexus Study Update is to 1) justify park impact fees collected by the District since January 2013 and 2) update the District’s existing park impact fee for adoption by the County Board of Supervisors on behalf of the District.

The approach to the Nexus Study Update is as follows:

1. No change in the Nexus Study methodology except for exclusion of nonresidential development from the fee determination.¹
2. Update of the buildout level of service standards for recreation and operation facilities.
3. Update of park development and recreation and operation facility cost estimates based on the period change in construction costs.
4. Updated of the dwelling unit occupancy factors using census information from the 2010 U.S. Census.

The Nexus Study Update utilizes a per capita standard-based methodology to determine the District’s park impact fees. Under this method, the cost components are based on the District’s level of service (“LOS”) standards for park development and the construction of recreation and operations facilities. The total costs per capita for park development and recreation and operations facilities needed for new residential development are established within this Nexus Study Update. The total per capita costs are then applied to six residential land uses categories according to their respective dwelling unit occupancy factor to establish a cost / fee per new dwelling unit.

In order to impose park impact fees, this Nexus Study Update demonstrates that a reasonable relationship or “nexus” exists between new development that occurs within the District and the need for additional developed parkland and recreational facilities as a result of new development. More specifically, this Nexus Study Update presents the necessary

¹ El Dorado County Municipal Code Section 13.30.050 exempts all nonresidential development from the park impact fee.

findings in order to meet the procedural requirements of the Mitigation Fee Act, also known as AB 1600, which are as follows:

1. Identify the purpose of the fee;
2. Identify the use to which the fee is to be put;
3. Determine how there is a reasonable relationship between the fee's use and the type of development project on which the fee is imposed;
4. Determine how there is a reasonable relationship between the need for the public facility and the type of development project on which the fee is imposed; and
5. Determine how there is a reasonable relationship between the amount of the fee and the cost of the public facility or portion of the public facility attributable to the development on which the fee is imposed.

SUMMARY OF GENERAL FINDINGS AND RECOMMENDATIONS

Based on a review of the District's 2006 Master Plan; the District's 2007 Park Impact Fee Nexus Study Update and applicable County code sections, the following general findings are presented:

1. Established by the District's 2007 Nexus Study, the District's current park impact are as follows.

FIGURE 1 – CURRENT PARK IMPACT FEES

Land Use Category	Current Park Impact Fee (per unit) ¹
Single-Family Residential	\$9,806
Single-Family Residential - Serrano	\$2,452
Age-Restricted Residential	\$5,736
Multi-Family Residential	\$8,103
Multi-Family Residential - Serrano	\$2,025
Mobile Home	\$7,184

Notes:

¹ The District's current park impact fee became effective in 2008.

2. After updating the District's level of service standards, cost estimates and dwelling unit occupancy factors, the total cost of park development and construction of recreation and operations facilities per unit (in 2013 dollars) exceeds the cost / current park impact fee per unit (based on 2006 dollars) for every land use category.

FIGURE 2 – TOTAL COST PER UNIT (AS OF JANUARY 2013)

Land Use Category	Total Costs per Unit (2013 \$)
Single-Family Residential	\$11,908
Single-Family Residential - Serrano	\$2,610
Age-Restricted Residential	\$7,074
Multi-Family Residential	\$9,392
Multi-Family Residential - Serrano	\$2,058
Mobile Home	\$7,624

3. A reasonable relationship or “nexus” exists between new residential development in the District and the need for additional parks and recreational facilities as a result of new development.

SUMMARY OF GENERAL RECOMMENDATIONS

Based on the findings presented in this Nexus Study Update, the following general recommendations are presented:

1. The El Dorado County ("County") Board of Supervisors should adopt the proposed park impact fees on behalf of the District in order to fairly allocate the cost of park development and recreation and operations facilities construction attributable to new development.

FIGURE 3 – PROPOSED PARK IMPACT FEES (2015 \$)

Land Use Category	Proposed Park Impact Fee (per unit)
Single-Family Residential	\$12,837
Single-Family Residential - Serrano	\$2,814
Age-Restricted Residential	\$7,626
Multi-Family Residential	\$10,125
Multi-Family Residential - Serrano	\$2,219
Mobile Home	\$8,219

2. The District's proposed park impact fees should be adopted and implemented in accordance with the applicable provisions of the Mitigation Fee Act (California Government Code § 66000 et seq.).

LEVEL OF SERVICE STANDARDS

As previously mentioned, this Nexus Study utilizes a per capita-standard based methodology to determine the park impact fees because the need for / demand for park and recreational services is inherently driven by population. Using this approach, new park and recreational facility costs are reduced to a cost per capita based on level of service (“LOS”) standards for such facilities. This section generally describes the District’s level of service standards used in this Nexus Study Update for determining the 2013 total cost per unit and proposed park impact fees to be adopted by the County on behalf of the District.

POPULATION ESTIMATES

Figure 4 presents the District’s 2013 population and projected population at buildout. The District’s population projection through buildout the Sacramento Area Council of Governments 2035 Population Growth Forecast for El Dorado Hills. The 2013 District population is based on figures from the 2010 U.S. Census. As shown, it is estimated that the District’s population is 43,750 and that the District’s population will grow by 11,374 over the next 20 years.

FIGURE 4 – DISTRICT POPULATION PROJECTION THROUGH 2035

	2013	2035	2013-2035 Growth
El Dorado Hills ¹	43,750	55,124	11,374
Serrano Population ²	12,820	13,848	1,028
Population excl. Serrano	30,930	41,276	10,346

Notes:

¹ From Sacramento Area Council of Governments 2035 Population Growth Forecast and the 2010 U. S. Census.

² From 2007 Park Impact Fee Nexus Study Update.

NEXUS STUDY LEVEL OF SERVICE STANDARDS

Figure 5 below presents level of service standards used in this Nexus Study Update for determining the 2013 total cost per unit and proposed park impact fees for 2015.

The level of service standard for park development is from the District's 2006 Master Plan. The level of service standards for community centers, administrative facilities and maintenance facilities are based on the projected population at buildout of the District. The District's existing and new space proposed in the 2006 Master Plan are divided by the District projected population at buildout to arrive a buildout level of service express in terms of building square feet per 1,000 population.

The level of service standard for aquatic centers is established based on the projected service population at buildout of the District. However, unlike community center facilities, facility space is not an applicable measurement standard for aquatics centers. In order to determine a per capita cost for the facility, the number of aquatic centers at buildout is instead used to determine the level of service standard and portion of the new aquatics center that will benefit the population generated by new development. Then, the new development fair share of the cost of the aquatics center is determined.

FIGURE 5 – LEVEL OF SERVICE STANDARDS

Item	Methodology	Standard
Park Development	Master Plan Standard ¹	5 acres per 1,000 population
Recreational Facilities		
Community Centers	Buildout LOS Standard	1,335 bldg. sq. ft. per 1,000 population ²
Aquatics Centers	Buildout LOS Standard	1 aquatics center per 27,562 population ²
Operation Facilities		
Administrative Facilities	Buildout LOS Standard	304 bldg. sq. ft. per 1,000 population ²
Maintenance Facilities	Buildout LOS Standard	365 bldg. sq. ft. per 1,000 population ²

Notes:

¹ From 2006 Parks and Recreation Facilities Master Plan and 2007 Park Impact Fee Nexus Study Update.

² See Appendix A for more detail.

PER CAPITA COST COMPONENTS (2013 \$)

As previously mentioned, this Nexus Study Update utilizes a per capita standard-based methodology to determine the park impact fees because the need for / demand for park and recreational services is inherently driven by population. This section presents the updated per capita cost (in 2013 dollars) for park development, the construction of recreation and operations facilities based on the District's level of service standards for such facilities.

PARK DEVELOPMENT COST PER CAPITA (2013 \$)

The figure below updates the per capita cost from the District's 2006 Master Plan for developing new parks. As presented, the District's 2006 Master Plan level of service standards for neighborhood, village and community parks are multiplied by their average park development cost per acre in 2013 dollars to arrive at a per capita cost. The adjusted park development costs per acre are based upon the 22.3% change in the Engineering News-Record for San Francisco from January 2006 (8468.45) to January 2013 (10360.84). See Appendix B for more information.

FIGURE 6 – PARK DEVELOPMENT COST PER CAPITA (2013 \$)

Type of Park	Acres per 1,000		Average	Cost per Capita	
	Population ¹	Acres per Capita ¹	Development Cost per Acre ²		
	Calc	a	b = a / 1,000	c	d = b * c
Neighborhood Parks		1.5	0.0015	\$834,387	\$1,251.58
Village Parks		1.5	0.0015	\$454,678	\$682.02
Community Parks		2.0	0.0020	\$522,831	\$1,045.66
Total Parks		5.0	0.0050	\$595,852	\$2,979.26

Source: El Dorado Hills Community Services District and SCI Consulting Group

Notes:

¹ Based on the District's 2006 Park and Recreation Master Plan level of service for neighborhood, village and community parks.

² See Appendix B for more information.

COMMUNITY CENTER COST PER CAPITA (2013 \$)

The LOS standard for community centers is established based on the projected population at buildout of the District. Under this approach, new development is not being asked to fund or is not being allocated the cost of new or planned facilities that should be funded by existing development.

In order to determine a per capita cost for these facilities, the buildout level of service standard is used to determine the amount of new community center space that will be needed to serve the growing needs created by new development. Then, the new development fair share of the cost of new community centers is determined. Dividing the allocated cost by the population projected from new development creates the per capita cost. These calculations are shown below.

The District will fund existing development's share of the new community center costs with other funding sources such as State grants, assessments, bonds, gifts and corporate sponsorships.

FIGURE 7 – COMMUNITY CENTER COST PER CAPITA

Cost Component	Buildout	Construction Cost per Sq. Ft. ²	District Population Growth ³	Cost	Cost per Capita	
	Level of Service Standard ¹			Attributable to New Development		
	Calc	a	b	c	d = c/1000*a*b	e = d / c
Community Centers	1,335	\$359.56	11,374	\$5,459,663	\$480.01	

Source: El Dorado Hills Community Services District 2006 Park and Recreation Master Plan

Notes:

¹ See Appendix A.

² See Appendix B.

³ See Figure 4.

AQUATICS CENTER COST PER CAPITA (2013 \$)

Residents of the District currently have the benefit of one aquatic facility. However, to meet the needs of the growing population, the District is planning the construction of an additional aquatics facility. At buildout, the District will be served by two aquatic facilities, which equates to a buildout LOS standard of one (1) aquatic center per 27,562 residents. With a projected population increase of 11,374 by buildout and using this LOS standard, 41.3 percent of the new aquatic center is attributable and thus allocated to new residential development. The total project cost estimate was updated by adjusting 2006 construction cost estimate from the 2007 Nexus Study by 22.3%.

The District will fund existing development's share of the new aquatics center with other funding sources such as State grants, assessments, bonds, gifts and corporate sponsorships.

FIGURE 8 – AQUATICS CENTER COST PER CAPITA (2013 \$)

Cost Component	Buildout Level	Construction Cost ²	Future Allocation ³		Cost per Capita	
	of Service Standard ¹		%	\$		
	Calc	a	b	c	d = c * b	e = c * d / a
Aquatics Center	1.0 per 27,562 population	\$10,016,370	41.3%	\$4,136,761	\$150.21	

Notes:

¹ Buildout level of service standard is expressed in terms of one (1) aquatics facility per 27,562 residents.

² Construction cost is based upon the 2006 aquatics facility cost estimate of \$8,190,000 and adjusted for 22.3% for inflation based on the change in the Engineering News-Record for San Francisco from January 2006 (8468.45) to January 2013 (10360.84).

³ Cost allocation to new development is determined by the population growth of 11,374 divided by 1/2 of buildout population.

OPERATIONS FACILITIES COST PER CAPITA (2013 \$)

The level of service ("LOS") standards for operations facilities are established based on the projected population at buildout of the District. In order to determine a per capita cost for these facilities, the buildout LOS standard is used to determine the amount of new operations facilities that will be needed to serve the growing needs created by new development. Then, the new development's fair share of the cost of the operations facilities is determined. Dividing the allocated cost by the population projected from new development creates the per capita cost. These calculations are shown in Figure 9 below.

The District will fund existing development's share of the operations facilities construction costs with other funding sources such as State grants, assessments, bonds, gifts and corporate sponsorships.

FIGURE 9 – OPERATIONS FACILITIES COST PER CAPITA (2013 \$)

Cost Component	Buildout Level	Construction	Population	Cost	Cost per
	of Service	Cost per Sq.		Attributable to	
Standard ¹	Ft. ²	Growth ³	New	Development	Capita
Calc	a	b	c	d = c/1,000*a*b	e = d / c
Administrative Offices	304	\$359.56	11,374	\$1,243,249	\$109.31
Maintenance Facilities	365	\$265.39	11,374	\$1,101,769	\$96.87

Notes:

¹ Buildout level of service standard is expressed in terms of sq. ft of building area per 1,000 residents. See Figure 4.

² See Appendix B for more information.

³ See Figure 3.

DETERMINATION OF TOTAL COST PER UNIT (2013 \$)

This section presents the determination of the total costs per unit in 2013 dollars in order to establish the justification of park impact fee collection by the District since 2013.

PER CAPITAL COST COMPONENTS (2013 \$)

The figure below summarizes the per capita cost components calculated in the previous section and includes an additional 3 percent for annual County and District administration of the park impact fee program. As shown, the sum of the seven per capita cost components is \$861.49 for the Serrano development and \$3,930.13 for all other development within the District. The Serrano development is identified separately because the development built its own park system and, therefore, is not subject to the park facilities component of the park impact fee.

FIGURE 10 – PER CAPITA COST COMPONENTS (2013 \$)

Cost Components	Per Capita Costs	
	District	Serrano ¹
Park Development	\$2,979.26	\$0.00
Community Centers	\$480.01	\$480.01
Aquatic Centers	\$150.21	\$150.21
Administrative Facilities	\$109.31	\$109.31
Maintenance Facilities	\$96.87	\$96.87
County Administrative Fee (1%)	\$38.16	\$8.36
District Administrative Fee (2%)	\$76.31	\$16.73
Total Cost per Capita	\$3,930.13	\$861.49

Notes:

¹ The Serrano Development is identified separately because the development built its own park system and, therefore, is not subject to the park development component of the park impact fee.

LAND USE CATEGORIES

The Mitigation Fee Act requires that development impact fees be determined in a way that ensures a reasonable relationship between the fee and the type of development on which the fee is imposed. Therefore, since the demand for / need for park and recreational services created by the District's service population and since different residential land uses have varying dwelling unit sizes, the park impact fee is expressed on a per unit basis based on their respective dwelling unit occupancy factor for four residential land uses.

For the purposes of this park impact fee program, a "unit" generally means one or more rooms in a building or structure or portion thereof designed exclusively for residential occupancy by one or more persons for living or sleeping purposes and having kitchen and bath facilities, including mobile homes.

The four residential land use are generally described as follows:

- **"Single-family residential"** means detached or attached one-family dwelling units;
- **"Multi-family residential"** means buildings or structures designed for two or more families for living or sleeping purposes and having a kitchen and bath facilities for each family;
- **"Age-Restricted"** means units set aside for senior citizen households, whether through a senior citizen housing development or a mobile home park that limits residency based on age requirements, have an age restriction for senior citizens;
- **"Mobile home development"** means a development area for residential occupancy in vehicles which require a permit to be moved on a highway, other than a motor vehicle designed or used for human habitation and for being drawn by another vehicle.

DWELLING UNIT OCCUPANCY FACTOR

Since the demand for / need for park and recreational services is inherently driven population, the per capita costs are applied to four residential land uses based upon their average household size (“dwelling unit occupancy factor”.) The dwelling unit occupancy factors, as shown in Figure 11 below, are based on figures from the 2010 U.S. Census for the El Dorado Hills Census Designated Place. However, due to an insufficient sample, the dwelling unit occupancy factor for mobile homes is based on County-wide average. The age-restricted dwelling unit occupancy factor is from the District’s 2007 Nexus Study.

TOTAL COST PER UNIT (2013 \$)

The figure below presents the calculation of the total cost per housing unit for the six residential land use categories. As shown, the total cost per unit is determined by multiplying total per capita cost (2013 \$) by their respective dwelling unit occupancy factor.

FIGURE 11 – COST / FEE PER UNIT (2013 \$)

Land Use Category	Dwelling Unit		Total Cost Per Capita ²	Total Cost per Unit ³
	Occupancy Factor ¹			
	Calc	a	b	c = a * b
Single-Family Residential		3.03	\$3,930.13	\$11,908
Single-Family Residential - Serrano		3.03	\$861.49	\$2,610
Age-Restricted Residential		1.80	\$3,930.13	\$7,074
Multi-Family Residential		2.39	\$3,930.13	\$9,392
Multi-Family Residential - Serrano		2.39	\$861.49	\$2,058
Mobile Home		1.94	\$3,930.13	\$7,624

Notes:

¹ Dwelling unit occupancy factors single-family and multi-family housing are based figures from the 2010 U.S. Census for the El Dorado Hills Census Designated Place. Due to an inadequate sample size, the dwelling unit occupancy factor for mobile homes is based on the County-wide average. The age-restricted figure is from the District’s 2007 Nexus Study.

² See Figure 10.

³ Cost / fee per unit is rounded down to the nearest dollar.

Since the total cost of park development and construction of recreation and operations facilities per unit (in 2013 dollars) exceeds the cost and current fee per unit (based on 2006 dollars) for every land use category, park impact fees collected since 2013 are justified.

DETERMINATION OF THE PROPOSED PARK IMPACT FEE

The figure below presents the calculation of the proposed park impact fee. As shown, the proposed park impact fee is determined by adjusting the total costs per unit (in 2013 dollars from the previous section) by the 7.8% change in the Engineering News-Record Construction Cost Index for San Francisco from January 2013 (10360.84) to January 2015 (11173.16).

FIGURE 12 – PROPOSED PARK IMPACT FEE

Land Use Category	Total Cost per Unit (2013 \$) ¹	Inflation Adjustment ²	Proposed Park Impact Fee (2015) ³
Single-Family Residential	\$11,908	7.80%	\$12,837
Single-Family Residential - Serrano	\$2,610	7.80%	\$2,814
Age-Restricted Residential	\$7,074	7.80%	\$7,626
Multi-Family Residential	\$9,392	7.80%	\$10,125
Multi-Family Residential - Serrano	\$2,058	7.80%	\$2,219
Mobile Home	\$7,624	7.80%	\$8,219

Notes:

¹ See Figure 11.

² Inflationary adjustment is based on the 7.8% change in the Engineering News-Record Construction Cost Index for San Francisco from January 2013 (10360.84) to January 2015 (11173.16).

³ To become effective early 2016.

NEXUS FINDINGS

This section frames the results of the Nexus Study in terms of the legislated requirements to demonstrate the legal justification of the park impact fees ("fees"). The justification of the park impact fees on new development must provide information as set forth in Government Code § 66000 et seq. These requirements are discussed below.

IDENTIFY THE PURPOSE OF THE FEES

The purpose of the residential park impact fees is to develop parks and provide recreation and operations facilities to meet the needs of the new residential population within the District.

IDENTIFY THE USE OF THE FEES

As outlined in this Nexus Study Update, the general purpose of the fees is to fund the development of park, recreation and operations facilities. Revenue from fees collected on new development may be used to pay for any of the following:

- Park development;
- Construction of recreation and operations facilities;
- County and District park impact fee program administration costs including periodic nexus study updates, collection, accounting, annual reporting requirements and other associated costs; and
- Other related facility costs resulting from population growth caused by new residential development.

Revenue from the fees collected may not be used to fund the following:

- District operational costs; or
- Park and recreational facility maintenance or repair costs.

DETERMINE HOW THERE IS A REASONABLE RELATIONSHIP BETWEEN THE FEES' USE AND THE TYPE OF DEVELOPMENT PROJECT ON WHICH THE FEES ARE IMPOSED

Since the need for park and recreational services is inherently population-driven, new residential development in the District will generate additional need for new parks and recreational services and the corresponding need for various facilities. The fees will be used to develop and expand the District's park, recreation and operations facilities required to serve new development. The fees' use (developing new park, recreation and operations facilities) is therefore reasonably related to the type of project (new residential development) upon which it's imposed.

DETERMINE HOW THERE IS A REASONABLE RELATIONSHIP BETWEEN THE NEED FOR THE PUBLIC FACILITIES AND THE TYPE OF DEVELOPMENT PROJECTS ON WHICH THE FEES ARE IMPOSED

Each new residential development project will generate additional need for park and recreational services and the associated need for developed parks and the construction of recreation and operations facilities. The need is measured in proportion to average household size for four residential land uses and the District's level of service standards for such facilities.

DETERMINE HOW THERE IS A REASONABLE RELATIONSHIP BETWEEN THE AMOUNT OF THE FEES AND THE COST OF THE PUBLIC FACILITIES OR PORTION OF THE PUBLIC FACILITIES ATTRIBUTABLE TO THE DEVELOPMENT ON WHICH THE FEES ARE IMPOSED

The amount of parks, recreation facilities and operations facilities needed to serve a unit of development is based on the District's level of service standard for providing such facilities. The cost of park development, the construction of recreation and operations facilities and fee program administrative costs are defined on a cost per capita basis. These per capita costs are then applied to four residential land uses based on their respective dwelling unit occupancy factor.

PARK IMPACT FEE PROGRAM IMPLEMENTATION AND ADMINISTRATION

This section contains general recommendations for the adoption and administration of the park impact fee program based on the findings of this Nexus Study and for the interpretation and application of the park impact fees recommended herein. The specific statutory requirements for the adoption and implementation may be found in the Mitigation Fee Act (California Govt. Code § 66000 et seq.)

ADOPTION REQUIREMENTS

The following are the general requirements for approval and adoption of the Park Impact Fee Nexus Study and proposed park impact fees.

1. The local agency shall conduct at least “one open and public meeting” as part of a regularly scheduled meeting on the proposed fees.
2. At least 14 days before the meeting, the local agency shall mail out a notice of the meeting to any interested party who filed a written request for notice of the adoption of new or increased fees.
3. At least 10 days before the meeting, the local agency is to make available to the public the Nexus Study for review.
4. At least 10 days before the public hearing, a notice of the time and place of the meeting, shall be published twice in a newspaper of general circulation.
5. The park impact fees take effect 60 days after adoption of the resolution or ordinance.

ACCOUNTING REQUIREMENTS

Proceeds from the park impact fee should be deposited into a separate fund or account so that there will be no commingling of fees with other revenue. The park impact fees should be expended solely for the purpose for which they were collected. Any interest earned by such account should be deposited in that account and expended solely for the purpose for which originally collected.

ANNUAL REPORTING REQUIREMENTS

The following information must be made available to the public within 180 days after the last day of each fiscal year:

- a brief description of the type of fee in the account;
- the amount of the fee;
- the beginning and ending balance of the account;

- the fees collected that year and the interest earned;
- an identification of each public improvement for which the fees were expended and the amount of the expenditures for each improvement;
- an identification of an approximate date by which construction of the improvement will commence if the local agency determines that sufficient funds have been collected to complete financing of an incomplete public improvement;
- a description of each inter-fund transfer or loan made from the account or fund, including the public improvement on which the transferred or loaned fees will be expended, the date on which any loan will be repaid, and the rate of interest to be returned to the account; and
- the amount of money refunded under section Govt. Code § 66001.

FIVE-YEAR REPORTING REQUIREMENTS

For the fifth fiscal year following the first receipt of any park impact fee proceeds, and every five years thereafter, the District shall make all of the following findings with respect to that portion of the account or 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 the purpose for which it is charged;
- identify all sources and amounts of funding anticipated to complete financing of incomplete improvements;
- designate the approximate dates on which the funding is expected to be deposited into the appropriate account or fund.

APPENDICES

Appendix A – Facilities Level of Service Update

Appendix B – Park Development and Facility Construction Cost Estimates

APPENDIX A – FACILITIES LEVEL OF SERVICE UPDATE

FIGURE 13 – FACILITIES LEVEL OF SERVICE UPDATE

Facility	Existing Space (Sq. Ft.)	Master Plan Space (Sq. Ft.)	Total Space (Sq. Ft.)	Buildout Population	Sq. Ft. per 1,000 Population
Calc	a	b	c = a + b	d	e=c/(d/1,000)
Community Centers					
Brooks Gym	3,240	-	3,240		
EDH Community Park CAB	13,620	-	13,620		
EDH Community Park Pavilion	2,940	-	2,940		
EDH Community Park New Teen Center	3,685	-	3,685		
Community Park Maintenance Building	1,090	-	1,090		
Jackson Elem. School Gym	1,600	-	1,600		
Lakeview Elem. School Gym	2,400	-	2,400		
Oak Knoll Clubhouse	1,030	-	1,030		
Promontory Community Center	-	3,200	3,200		
Promontory Community Center Restroom	780	-	780		
Valley View Community Center	-	40,000	40,000		
Community Use Facilities	30,385	43,200	73,585	55,124	1,335
Administrative Facilities					
EDH Community Park					
Pavilion and Admin. Trailer	3,345	-	3,345		
Recreation Office Space	1,600	-	1,600		
Parks & maintenance	2,740	-	2,740		
Teen center	120	-	120		
Teen Center Trailer	720	-	720		
Oak Knoll Clubhouse	215	-	215		
Administrative Office Space	-	8,000	8,000		
Administrative Facilities	8,740	8,000	16,740	55,124	304
Maintenance Facilities					
EDH Community Park					
Storage & Mechanical	2,435	-	2,435		
Parks & Maintenance Bldg.	4,625	-	4,625		
Teen Center	235	-	235		
Latrobe Road Storage Facility	1,500	-	1,500		
Oak Knoll Storage & Mechanical	380	-	380		
Promontory Maintenance Bldg.	-	955	955		
Valley View Parks Maintenance Center	-	10,000	10,000		
Maintenance Facilities	9,175	10,955	20,130	55,124	365
Aquatic Facilities	1	1	2	55,124	
Source: El Dorado Hills Community Services District					

APPENDIX B – PARK DEVELOPMENT AND FACILITY COST ESTIMATES

FIGURE 14 – PARK DEVELOPMENT COST ESTIMATES (2013 \$)

Item	Neighborhood Park	Village Park	Community Park
Basis for Assumptions			
Hard Costs	1.5 Acre Park	10.0 Acre Park	30.0 Acre Park
Grading (% slope)	3%	5%	7%
Soft Costs (% of dev cost)	21%	21%	21%
Per Acre Costs (2006\$)			
Hard Costs	\$502,640	\$196,750	\$188,405
Grading	\$61,200	\$110,500	\$164,900
Soft Costs	\$118,406	\$64,523	\$74,194
Total Cost per Acre (2006\$)	\$682,246	\$371,773	\$427,499
Adjusted Total Cost per Acre (2013\$) ¹	\$834,387	\$454,678	\$522,831

Source: El Dorado Hills Community Services District Park Impact Fee Nexus Study, May 2007

Notes:

¹ Adjusted total (2013\$) is based on the 22.3% change in the Engineering News-Record for San Francisco from January 2006 (8468.45) to January 2013 (10360.84).

FIGURE 15 – FACILITY COST ESTIMATES (2013 \$)

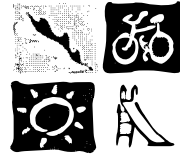
Cost Component	Calc	Building	Total	Const. Cost	Inflation	Total	Const. Cost
		Sq. Ft.	Const. Cost	per Sq. Ft.		Const. Cost	per Sq. Ft.
		a	(2006 \$)	(2006 \$) ¹	Adj. ²	(2013 \$)	(2013 \$)
			b	c	d	e = b * d	f = c * (1 + d)
Community Center				\$294.00	22.3%		\$359.56
Aquatics Center							
Aquatics Center Facilities			\$5,250,000		22.3%	\$6,420,750	
Aquatics Center Building	10,000		\$2,940,000	\$294.00	22.3%	\$3,595,620	\$359.56
Total Aquatics Center			\$8,190,000			\$10,016,370	
Administrative Offices				\$294.00	22.3%		\$359.56
Maintenance Facilities				\$217.00	22.3%		\$265.39

Notes:

¹ From Park Impact Fee Nexus Study, May 2007.² Inflationary adjustment is based on the 22.3% change in the Engineering News-Record for San Francisco from January 2006 (8468.45) to January 2013 (10360.84).

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TO: Sue Hennike, Principal Administrative Analyst
From: Kevin A. Loewen, Director of Parks & Planning
DATE: May 18, 2016



El Dorado Hills
COMMUNITY SERVICES DISTRICT

SUBJECT: Supplemental Five-Year Report Regarding CSD's Park Impact Fees

Per your email request of March 9, 2016, please consider this supplemental information in support of the El Dorado Hills Community Services District's ("CSD") Park Impact Fee and its 2015 Nexus Study Update in anticipation of the County's reimbursement of the CSD's requested expenses related to its park facilities. As of June 30, 2012, the CSD had expended all funds deposited into the account on or before June 30, 2007. Expenditures are reported annually in the CSD's annual reports to the CSD Board. (See Attachment A, Annual Reports 2007-2015.)

The CSD makes the following supplemental findings pursuant to Government Code section 66001(d)(1):

(A) The purpose to which the fee is to be put.

The Park Impact Fee was adopted by El Dorado County Ordinance Number 4404 in 1995 and was updated in 2000, 2002, 2004, 2005, 2006, and 2007. The purpose of the Park Impact Fee is to fund the park improvements necessary to serve new residential and nonresidential development in the CSD. The types of facilities to be funded are currently reflected in the Level of Service identified in Chapter 2 of the Amended Final Report (Revised) Park Impact Fee Nexus Study Update, May 24, 2007 ("2007 Nexus Study"). New development in the CSD will increase the service population and, therefore, the need for parks and recreation facilities. (2007 Nexus Study, page 38.) The Fee funds Parks Development; Recreation Facilities including Community Centers and Aquatics Centers; and Operations Facilities including Administrative Facilities and Maintenance Facilities. (2007 Nexus Study, page 13.)

(B) A Reasonable Relationship Exists Between the Fee and the Purpose for Which it is Charged.

The residential Park Impact Fee (2007 to current) is as follows:

Single Family Residential	\$9,806
Single Family residential – Serrano	\$2,452
Age Restricted Residential	\$5,736
Multi-Family Residential	\$8,103
Multi-Family Residential Serrano	\$2,025
Mobile Home	\$7,184

The non-residential fees are calculated and shown in Table 1 of the 2007 Nexus Study, but pursuant to County Ordinance 13.30.050 exempting nonresidential development from the Park Impact Fee, the non-residential fee is not imposed.

The relationship between the Park Impact Fee and the park improvements funded by the Fee is demonstrated through the 2007 Nexus Study. The 2007 Nexus Study identifies the CSD’s park and recreation facility level of service based on the 2006 CSD Master Plan and associated Capital Improvement Program. (2007 Nexus Study, pp. 10-13) The Nexus Study identifies the portion of the facilities necessary to achieve the identified level of service attributable to new development. (See 2007 Nexus Study, Table 4.) Specifically, the Nexus Study determined that the following facilities are necessary to serve projected new development in the CSD between 2006 and 2020:

Parks	94.1 acres
Aquatics Facilities	0.77 facilities
Community Centers	28,478 sq. feet
Administrative Offices	6,479 sq. ft.
Maintenance Facilities	7,791 sq. feet.

The 2007 Nexus Study identifies the per unit cost for the development of each of the facilities listed above and multiplies the per unit cost by the units necessary to serve new development. (See 2007 Nexus Study, Table 6.) The total cost of improvements attributable to new facilities was \$63,727,363. This total amount was distributed as a per-unit fee for residential

development and a per square foot fee for nonresidential development based on the demands that each land use places on public facilities. (See 2007 Nexus Study, page 35 and Table 15.) The Park Fee is consistent with the allocation of proportional costs to new developments.

(C) Identify the sources and amounts of funding anticipated to complete financing of incomplete improvements identified as the “use to which the fee is to be put” pursuant to Government Code section 66001(a)(2).

The 2007 Nexus Study identified the use to which the fee is to be put as follows:

For each thousand additional residents, the fee will be used to improve 5.0 acres of park land to include turf, landscape, and recreation facilities (park land will be acquired through land dedications and Quimby In-Lieu Fees). The fee also will be used to plan, design, and develop other facilities, such as community center, aquatics center, administration space, and maintenance space needed to meet the recreational needs of the new population. The fee will also fund the studies and administration to support the program. (2007 Nexus Study, p. 38.)

The total cost of these improvements attributable to new facilities was estimated at \$63,727,363. (See 2007 Nexus Study, Table 6.) As of June 30, 2012, the CSD and County had collected \$13,741,619 in impact fees (See Attachment A, Annual Reports, 2007-2012). In order to complete the improvements identified in the 2007 Nexus Study, as of June 30, 2012, the CSD needed to collect an additional \$49,985,744 in impact fees. As of June 30, 2012, the CSD anticipated that the improvements for which the Park Impact Fee was collected would be funded for the most part by future Park Impact Fees and the General Fund. (See Attachment C, capital project budgets contained within annual budget reports for 2007-2015.) Improvements will be constructed as population growth generates additional impact fee revenue.

(D) Designate the approximate dates on which the funding referred to in subparagraph (C) is expected to be deposited into an appropriate account.

As of June 30, 2012, the CSD was not waiting for funds from external sources to be deposited into its account to fund the improvements for which the fee was collected.

(E) Additional Findings

Through the annual Capital Project Budgets (2007 through 2015) the CSD Board has established approximate construction dates for the construction of the Park facilities for which sufficient funds have been collected.

Conclusion

Per your request, the above information has been provided to supplement the information previously submitted to the County for purposes of effectuating the County's reimbursements to the CSD for its park facility expenditures. Should the County require further supplemental information, please notify the CSD of the need and the specific nature of the requested information in a timely manner. The CSD continues to move forward in the development and maintenance of its park facilities and any refusals by the County to reimburse the CSD for its expenditures creates a significant financial hardship to the CSD and stalls the purpose of the voter approved Fees.

Attachments:

Attachment A – Annual Reports 2007 - 2015

Attachment B – 2007 Nexus Study

Attachment C – Annual Budget Reports, 2007 through 2015, containing Capital Project Budgets

RESOLUTION NO. 2016-06
OF THE BOARD OF DIRECTORS
OF THE EL DORADO HILLS COMMUNITY SERVICES DISTRICT
May 18, 2016

**RESOLUTION APPROVING THE EL DORADO HILLS COMMUNITY
SERVICES DISTRICT SUPPLEMENTAL FIVE-YEAR REPORT FOR
PARK IMPACT FEES AND FORWARDING THE REPORT TO THE
EL DORADO BOARD OF SUPERVISORS**

WHEREAS, AB 1600 was adopted and codified in California Government Code Section 66000 allowing the establishing, increasing or imposing of a development fee as a condition of approval where the purpose and use of the fee were identified and reasonable relationship to the development project was demonstrated; and

WHEREAS, the Board of Supervisors of the County of El Dorado ("Board of Supervisors"), by Ordinance Number 4404, added Chapter 13, Section 30 of the El Dorado County Code authorizing the imposition of park and recreation impact mitigation fees ("Park Impact Fees") on new development with the unincorporated area of the El Dorado Hills Community Services District in order to fund park improvements necessary to serve new residential and nonresidential development; and

WHEREAS, the Board of Supervisors adopted the current fee by Resolution 177-2007 on July 10, 2007; and

WHEREAS, the El Dorado Hills Community Services District ("District") Board of Directors ("Board") approved the 2015 Nexus Study on October 8, 2015; and

WHEREAS, the El Dorado Hills Community Services District ("District") Board of Directors ("Board") has received and considered the May 18, 2016 Supplemental Five-Year Report regarding the CSD's Park Impact Fees.

NOW, THEREFORE, IT IS HEREBY RESOLVED that the Board hereby:

1. The Board finds pursuant to the California Environmental Quality Act ("CEQA"), this action is not a "project" because the Resolution relates to a mechanism for funding park development and recreation and operation facilities construction but does not involve a commitment to any specific project for such purposes that may result in a potentially significant impact on the environment. (CEQA Guidelines § 15378.)
2. Receives and adopts the findings set forth in the May 18, 2016 Supplemental Findings regarding the CSD's Park Impact Fees.

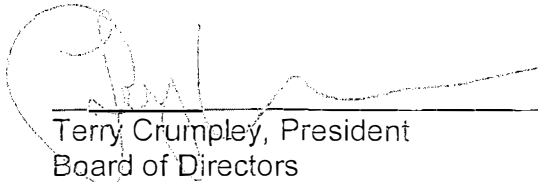
BE IT FURTHER RESOLVED that by the Board of Directors of the El Dorado Hills Community Services District forwards these findings to the El Dorado County Board of Supervisors pursuant to the County's request.

PASSED AND ADOPTED by the Board of Directors of the El Dorado Hills Community Services District, at a special meeting held on the 18th of May, Two-thousand and Sixteen, by the following vote of said Board:

May 18, 2016

AYES: 5
NOES: 0
ABSTAIN: 0
ABSENT: 0

ATTEST:



Terry Crumpley, President
Board of Directors



Brent Dennis, Secretary
Board of Directors



RESOLUTION NO. 109-2016

OF THE BOARD OF SUPERVISORS OF THE COUNTY OF EL DORADO

WHEREAS, AB 1600 was passed and codified in California Government Code Section 66000 (“Mitigation Fee Act”) allowing the establishment of a development impact fee as a condition of approval where the purpose and use of the fee are identified and a reasonable relationship to the development project can be demonstrated; and

WHEREAS, the County of El Dorado has adopted Ordinance No. 4404, codified in Chapter 13, Section 30 of the El Dorado County Code authorizing the imposition of parks and recreation development impact mitigation fees on new development within the unincorporated area of the County in order to fund capital facilities improvements and equipment acquisition for the provision of park and recreation services necessitated by new development within a community services district, a recreation and park district or other public entity authorized by law to provide public recreation by means of parks; and

WHEREAS, the County of El Dorado, at the District’s request, has established fees within the boundaries of the El Dorado Hills Community Services District (“District”) starting with Resolution 112-97; and

WHEREAS, the Mitigation Fee Act requires a local agency that has adopted fees in accordance with the Act to make certain findings with respect to the unexpended portion of the account or fund, whether committed or uncommitted, for the fifth fiscal year following the first deposit into the account or fund and every five years thereafter (Cal. Gov. Code 66001(d)); and

WHEREAS, District has prepared and provided the attached resolutions and reports (Exhibit A and Exhibit B (together the “District Reports”) which District’s Board has determined provides the required information to support the findings required by the Mitigation Fee Act (Cal. Gov. Code 66001(d)).

WHEREAS, the first deposit of fee revenue into the District account was made in Fiscal Year 1997-98, and based upon the periodic review cycle, these findings pertain to Fiscal Year 2012-13.

NOW, THEREFORE, BE IT RESOLVED that the Board of Supervisors hereby accepts the District Reports provided by District and incorporates them by reference herein, finds that the reports provide sufficient information with regard to the unexpended balance in its Development Impact Mitigation fund or account to support the following findings as required by the Mitigation Fee Act and based on such report, and as more specifically set forth in the report, the Board of Supervisors makes the following findings:

- A. The adoption of this resolution is not a “project” for the purposes of the California Environmental Quality Act, because the resolution relates to a financial reporting requirement, and does not authorize or commit the County to particular project, and is exempt as an ongoing administrative activity or funding activity (Guidelines 15378(b)(2) and (b)(4) or is otherwise exempt under the golden rule.
- B. The purpose to which the fee is to be put has been adequately identified as set forth in the District Reports, and is functionally equivalent to the use(s) identified at the time the fee was established;
- C. As reflected in the District Reports and in particular, the report by Economic & Planning Systems, Inc., a reasonable relationship exists between the fee and the purpose for which it is charged;

- D. As of the end of FY 2012-2013, the impact fee fund held \$2,404,348.00 and as reflected in the District Reports, all sources and amounts of funding anticipated to complete financing in incomplete improvements (estimated as of end of FY 2012-2013 at \$49,608,512) have been identified;
- E. As reflected in the District Reports, the approximate dates on which the funding necessary to fund incomplete projects will be deposited into the appropriate account or fund have been identified.
- F. These findings supplement the findings accepted by the Board of Supervisors on June 23, 2013.

PASSED AND ADOPTED by the Board of Supervisors of the County of El Dorado at a regular meeting of said Board, held the 28th day of June, 2016, by the following vote of said Board:

Ayes: Mikulaco, Veerkamp, Ranalli, Novasel


Noes: None

Absent: ~~Fentzen~~

Attest:

James S. Mitrison

Clerk of the Board of Supervisors

By:  _____
Deputy Clerk

 _____
Chair, Board of Supervisors
Ron Mikulaco

County of El Dorado
Development Impact Mitigation Fee Report
El Dorado Hills Community Services District
FY 2013-14

Pursuant to Section 66006 of the Government Code, the County is required to annually make available to the public specific information related to the prior year’s activity for development impact fees within 180 days after the last day of each fiscal year.

(A) A brief description of the type of fee in the account or fund.

El Dorado Hills Community Services District utilizes the Development Impact Fees to pay for the acquisition, design, improvement and expansion of new parks and recreation facilities needed to accommodate future growth.

(B) The amount of the fee.

El Dorado Hills Community Services District collects the following fees:

Single Family Unit	\$9,806
Multifamily Unit	\$8,103
Mobile Home Unit	\$7,184
Age Restricted Unit	\$5,736
Single Family – Serrano	\$2,452
Multifamily – Serrano	\$2,025

(C) The beginning and ending balance of the account or fund.

See table.

Project	Beginning Balance 7/1/2013	Developer Fees Collected 2013-2014	Interest Income 2013-2014	Transfers In	Expenditures/ Transfers Out	Ending Balance June 30, 2014
Park Development Fees	2,404,348.00	2,001,770.00	5,868.00	-		
Valley View Sports Park					400,000.00	
Financing Payment - Promontory					344,206.00	
CSD Administration Fee					4,617.00	
County Admin Fee					-	
	2,404,348.00	2,001,770.00	5,868.00	-	748,823.00	3,663,163.00

(D) The amount of the fees collected and the interest earned.

See table from section C.

(E) An 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.

Date	Public Improvement	Total Cost of Project	Amount of Fees Expended	Percentage of Cost Funded with Fees
FY 2013-14	Community Park Dog Park	\$13,590.63	\$2,514.00	18%
	Community Park Master Plan/Bridge Area	\$1,393.57	\$66.00	5%
	Vetarans Memorial	\$16,339.00	\$0.00	0%
	Windsor Point Park	\$363,128.00	\$289,020.00	80%
		\$394,451.20	\$291,600.00	74%

(F) 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...and the public improvement remains incomplete.

Valley View Sports Park	Anticipated Completion December 2014
Community Dog Park	Anticipated Completion August 2015
Windsor Point Park	Completed June 2014

(G) 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 Loans were made from the account.

The interfund transfers were transferred out of the Impact Fee account to each construction project when the project started the planning stage. Administration fees are transferred monthly.

Valley View Sports Park	\$400,000
Financing Payment – Promontory	\$344,206
CSD Administration Fee	\$ 4,617

(H) The amount of refunds made.

No refunds were made from the account.

**Annual Report
El Dorado Hills Community Services District
Annual Park Impact Fee Report
Fiscal Year 2014-2015**

Government Code Section 66006(a) requires local agencies that require the payment of development fees to submit annual notices detailing the status of those fees. The annual report must be made available to the public within 180 days after the last day of each fiscal year.

The following is the annual report for the Districts Park Development Fee:

1. Provide a brief description of the type of fee in the account or fund.

The Park Impact Fee is used to pay for the acquisition, design, improvement and expansion of new parks and recreation facilities needed to accommodate future growth.

2. List the amount of the development fee.

Single Family Unit	\$9,806
Multifamily Unit	8,103
Mobile Home Unit	7,184
Age Restricted Unit	5,736
Single Family - Serrano	2,452
Multifamily - Serrano	2,025

3. The beginning and ending fund balance for the development fee account.

Beginning balance as of 7/1/14	\$3,663,163
Ending balance as of 6/30/15	5,050,777

Summary table attached and labeled: Annual Park Impact Fee Summary Report for the Fiscal Year Ended June 30, 2015.

4. List the amount of the fees collected and the interest earned.

Fees collected	\$2,130,208
Interest earned	9,178

Summary table attached and labeled: Annual Park Impact Fee Summary Report for the Fiscal Year Ended June 30, 2015.

5. Provide an 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.

Comm. Park Dog Park	\$ 9,934	19%
Valley View Sports Park	79,988	100%

Summary table attached and labeled: Annual Park Impact Fee Expenditure Report for the Fiscal Year Ended June 30, 2015.

6. 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 and the public improvement remains incomplete.

Comm. Park Dog Park	Completed October 2015
Valley View Sports Park	Completed February 2015

7. A description of each interfund transfer or loan made from the account.

No loans were made from the account.

The interfund transfers were transferred out of the Impact Fee account to each construction account when the project started the planning stage. Administration fees are transferred monthly.

Valley View Sports Park	\$ 406,971
Financing Payment – Promontory	344,800

8. Provide the amount of refund made from the account.

No reimbursements were made from the account.

**El Dorado Hills Community Services District
Annual Park Impact Fee Expenditure Report
for the Fiscal Year Ended June 30, 2015**

Project	Total AB 1600 Expenditures 2014-2015	Non AB 1600 Expenditures 2014-2015	Total Expenditures 2014-2015	Percentage Funded with Impact Fees	Non AB 1600 Revenue 2014-2015
Community Park Dog Park	9,934	43,764	53,697.99	19%	
Valley View Sports Park	79,988	0	79,988.09	100%	
Totals	\$89,922	\$43,764	\$133,686	67%	\$0

**El Dorado Hills Community Services District
Annual Park Impact Fee Summary Report
for the Fiscal Year Ended June 30, 2015**

Project	Beginning Balance 7/1/2014	Developer		Transfers In	Expenditures/ Transfers out	Ending Balance 6/30/2015
		Fees Collected 2014-2015	Interest Income 2014-2015			
Park Development Fee	3,663,163	2,130,208	9,178			
Valley View Sports Park					406,971	
Financing Payment - Promontory					344,800	
County Admin Fee					0	
CSD Admin Fee					0	
Totals	\$3,663,163	\$2,130,208	\$9,178	\$0	\$751,771	\$5,050,777

**Annual Report
El Dorado Hills Community Services District
Annual Park Impact Fee Report
Fiscal Year 2015-2016**

Government Code Section 66006(a) requires local agencies that require the payment of development fees to submit annual notices detailing the status of those fees. The annual report must be made available to the public within 180 days after the last day of each fiscal year.

The following is the annual report for the Districts Park Development Fee:

1. Provide a brief description of the type of fee in the account or fund.

The Park Impact Fee is used to pay for the acquisition, design, improvement and expansion of new parks and recreation facilities needed to accommodate future growth.

2. List the amount of the development fee.

Single Family Unit	\$9,806
Multifamily Unit	8,103
Mobile Home Unit	7,184
Age Restricted Unit	5,736
Single Family - Serrano	2,452
Multifamily - Serrano	2,025

3. The beginning and ending fund balance for the development fee account.

Beginning balance as of 7/1/15	\$5,050,777
Ending balance as of 6/30/16	8,157,159

Summary table attached and labeled: Annual Park Impact Fee Summary Report for the Fiscal Year Ended June 30, 2016.

4. List the amount of the fees collected and the interest earned.

Fees collected	\$3,076,404
Interest earned	25,475

Summary table attached and labeled: Annual Park Impact Fee Summary Report for the Fiscal Year Ended June 30, 2016.

5. Provide an 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.

Comm. Park Dog Park	\$ 4,122	19%
Windsor Point Park	23,634	76%

Summary table attached and labeled: Annual Park Impact Fee Expenditure Report for the Fiscal Year Ended June 30, 2016.

6. 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 and the public improvement remains incomplete.

Comm. Park Dog Park	Completed January 2016
Windsor Point Park	Completed January 2016

7. A description of each interfund transfer or loan made from the account.

No loans or transfers were made from the account.

8. Provide the amount of refund made from the account.

No reimbursements were made from the account.

**El Dorado Hills Community Services District
Annual Park Impact Fee Expenditure Report
for the Fiscal Year Ended June 30, 2016**

Project	Total AB 1600 Expenditures 2015-2016	Non AB 1600 Expenditures 2015-2016	Total Expenditures 2015-2016	Percentage Funded with Impact Fees	Non AB 1600 Revenue 2015-2016
Community Park Dog Park	763	3,359	4,122.00	19%	
Windsor Point Park	17,962	5,672	23,634.00	76%	
Totals	\$18,724	\$9,032	\$27,756	67%	\$0

**El Dorado Hills Community Services District
Annual Park Impact Fee Summary Report
for the Fiscal Year Ended June 30, 2016**

Project	Beginning Balance 7/1/2015	Developer		Transfers In	Expenditures/ Transfers out	Ending Balance 6/30/2016
		Fees Collected 2015-2016	Interest Income 2015-2016			
Park Development Fee	5,050,777	3,076,404	25,475			
Windsor Point Park project complete				3,843		
Community Park Dog Park project complete				660		
County Admin Fee					0	
CSD Admin Fee					0	
Totals	\$5,050,777	\$3,076,404	\$25,475	\$4,503	\$0	\$8,157,159

**Annual Report
El Dorado Hills Community Services District
Annual Park Impact Fee Report
Fiscal Year 2016-2017**

Government Code Section 66006(a) requires local agencies that require the payment of development fees to submit annual notices detailing the status of those fees. The annual report must be made available to the public within 180 days after the last day of each fiscal year.

The following is the annual report for the Districts Park Development Fee:

1. Provide a brief description of the type of fee in the account or fund.

The Park Impact Fee is used to pay for the acquisition, design, improvement and expansion of new parks and recreation facilities needed to accommodate future growth.

2. List the amount of the development fee.

Single Family Unit	\$9,806
Multifamily Unit	8,103
Mobile Home Unit	7,184
Age Restricted Unit	5,736
Single Family - Serrano	2,452
Multifamily - Serrano	2,025

3. The beginning and ending fund balance for the development fee account.

Beginning balance as of 7/1/16	\$8,157,159
Ending balance as of 6/30/17	11,473,880

Summary table attached and labeled: Annual Park Impact Fee Summary Report for the Fiscal Year Ended June 30, 2017.

4. List the amount of the fees collected and the interest earned.

Fees collected	\$3,747,661
Interest earned	59,761

Summary table attached and labeled: Annual Park Impact Fee Summary Report for the Fiscal Year Ended June 30, 2017.

5. Provide an 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.

Promontory Bocce Ball Court	\$ 2,592	100%
Valley View Community Park	477	100%
Valley View Sports Park	472,692	100%

Summary table attached and labeled: Annual Park Impact Fee Expenditure Report for the Fiscal Year Ended June 30, 2017.

6. 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 and the public improvement remains incomplete.

Promontory Bocce Ball Court	Construction to commence January 2018
Bass Lake Park	Design began May 2017, construction TBD
Valley View Community Park	Design began May 2017, construction TBD

7. A description of each interfund transfer or loan made from the account.

Valley View Sports Park project complete	\$ 263,155 (funds returned)
Promontory Bocce Ball Courts	180,820
Promontory Lease payments	1,650,887
Sienna Ridge Park design	60,000
Valley View Community Park	97,702

Summary table attached and labeled: Annual Park Impact Fee Summary Report for the Fiscal Year Ended June 30, 2017.

8. Provide the amount of refund made from the account.

CSD Project Administration	\$ 179,085
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Summary table attached and labeled: Annual Park Impact Fee Summary Report for the Fiscal Year Ended June 30, 2017.

**Annual Report of Revenues and Expenditures (Cal. Gov. Code 66006
(b)(1) (C), (D), (G), and (H)**

Account: 18-021-017

District: 18-00000-0000-0000
Fiscal Year: 2018

(D) REVENUES

MONTH	Fees	Interest
JUL	\$ 310,866.00	\$ 3,122.68
AUG	\$ 346,954.00	\$ 4,210.88
SEP	\$ 287,343.00	\$ 3,709.80
OCT	\$ 242,630.00	\$ 4,248.06
NOV	\$ 200,413.00	\$ 4,103.20
DEC	\$ 377,343.00	\$ 4,280.22
JAN	\$ 329,369.00	\$ 4,667.19
FEB	\$ 187,322.00	\$ 4,697.77
MAR	\$ 397,074.00	\$ 5,417.48
APR	\$ 305,479.00	\$ 6,288.63
MAY	\$ 331,088.00	\$ 6,985.63
JUN	\$ 431,780.00	\$ 7,231.85
TOTAL:	\$ 3,747,661.00	\$ 58,963.39

(G)* TRANSFERS TO OTHER FUNDS

MONTH	AMOUNT
JUL	
AUG	
SEP	
OCT	
NOV	
DEC	
JAN	
FEB	
MAR	
APR	
MAY	\$ 415,336.00
JUN	
TOTAL:	\$ 415,336.00

(C) REPORT YEAR ENDING BALANCE

PRIOR FY ENDING BALANCE	\$	8,082,123.92
REPORT YR REVENUES	\$	3,806,624.39
REPORT YR EXPENDITURES	\$	415,336.00
REPORT YR ENDING BALANCE	\$	11,473,412.31

(H) REFUNDS PROCESSED

DATE	AMOUNT

*Attach 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.

Annual Report of Revenues and Expenditures (Cal. Gov. Code 66006 (b)(1) (E) and (F))

District: *El Dorado Hills Community Services District*

Fiscal Year: *2017*

(E) REPORT YEAR CAPITAL EXPENDITURES/TRANSFERS TO PROJECTS

Identify below 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.

DATE	DESCRIPTION OF EXPENDITURE	TOTAL FY EXPENDITURES	FEE EXPENDITURES	FEE PERCENTAGE
5/4/2017	Promontory Lease	\$ 372,730.96	\$ 372,730.96	100%
5/4/2017	Project Administration	\$ 42,604.16	\$ 42,604.16	100%

(F) INCOMPLETE IMPROVEMENTS: If the District has determined that sufficient funds have been collected to complete financing on an incomplete public improvement that has been identified for use of fee revenues and the public improvement remains incomplete at the time of this report, identify the approximate date by which the construction of the improvement will commence.

Note: Attach additional pages if necessary.

County of El Dorado Impact Mitigation Fee Amounts and Descriptions by District - Annual Report for California Mitigation Fee Act Fiscal Year 2016-17	Amount of Fee (Cal. Gov. Code 66006 (b)(1)(A))		Description of Fee (Cal. Gov. Code 66006 (b)(1)(B))
Diamond Springs Fire Protection District	Building Type	Fee/Square foot	Description of Fee
	Residential	\$0.36	The fee is imposed on new delopment at the time of issuance of a building permit for new construction or expansion. Fee proceeds are used to fund new or expanded fire proteciton facilities and equipment necessary to meet the additional demand caused by new development in the district.
	Commercial Structures	\$0.77	
	Office Structures	\$0.88	
	Industrical Structures	\$0.51	
	Unoccupied Agricultural	\$0.26	
El Dorado County Fire Protection District	Building Type	Fee/Square foot	Description of Fee
	Residential	\$1.10	The fee is imposed on new delopment at the time of issuance of a building permit for new construction or expansion. Fee proceeds are used to fund new or expanded fire proteciton facilities and equipment necessary to meet the additional demand caused by new development in the district.
	Commercial	\$1.10	
	Industrial	\$1.10	
	Instititutional	\$1.10	
El Dorado Hills County Water District (El Dorado Hills Fire)	Building Type	Fee/Square foot	Description of Fee
	Residential	\$1.16	The fee is imposed on new delopment at the time of issuance of a building permit for new construction or expansion. Fee proceeds are used to fund new or expanded fire proteciton facilities and equipment necessary to meet the additional demand caused by new development in the district.
	Commercial	\$1.16	
	Industrial	\$1.16	
	Instititutional	\$1.16	
Garden Valley Fire Protection District	Building Type	Fee/Square foot	Description of Fee
	Residential-Sprinklered	\$0.39	The fee is imposed on new delopment at the time of issuance of a building permit for new construction or expansion. Fee proceeds are used to fund new or expanded fire proteciton facilities and equipment necessary to meet the additional demand caused by new development in the district.
	Commercial-Sprinklered	\$0.39	
	Industrial-Sprinklered	\$0.39	
	Instititutional-Sprinklered	\$0.39	
	Residential-Un Sprinklered	\$0.77	
	Commercial-Un Sprinklered	\$0.77	
	Industrial-Un Sprinklered	\$0.77	
	Instititutional-Un Sprinklered	\$0.77	

Georgetown Fire Protection District	Building Type	Fee	Description of Fee
	Residential- Minimum	\$1,469.00	The fee is imposed on new development at the time of issuance of a building permit for new construction or expansion. Fee proceeds are used to fund new or expanded fire protection facilities and equipment necessary to meet the additional demand caused by new development in the district.
	Residential	\$0.82/square foot	
	Associated Residential Use/Sprinklered Residential	\$0.41/square foot	
	Commercial-Sprinklered	\$0.39/square foot	
	Industrial-Sprinklered	\$0.39/square foot	
	Institutional-Sprinklered	\$0.39/square foot	
	Commercial-Un Sprinklered	\$0.77/square foot	
	Industrial-Un Sprinklered	\$0.77/square foot	
	Institutional-Un Sprinklered	\$0.77/square foot	
Lake Valley Fire Protection District	Building Type	Fee	Description of Fee
	Residential	\$750/unit	The fee is imposed on new development at the time of issuance of a building permit for new construction or expansion. Fee proceeds are used to fund new or expanded fire protection facilities and equipment necessary to meet the additional demand caused by new development in the district.
	Commercial-Sprinklered	\$0.17/square foot	
	Industrial-Sprinklered	\$0.17/square foot	
	Institutional-Sprinklered	\$0.17/square foot	
	Commercial-Un Sprinklered	\$0.32/square foot	
	Industrial-Un Sprinklered	\$0.32/square foot	
	Institutional-Un Sprinklered	\$0.32/square foot	
Mosquito Fire Protection District	Building Type	Fee/Square foot	Description of Fee
	Residential	\$0.79	The fee is imposed on new development at the time of issuance of a building permit for new construction or expansion. Fee proceeds are used to fund new or expanded fire protection facilities and equipment necessary to meet the additional demand caused by new development in the district.
	Commercial	\$0.79	
	Industrial	\$0.79	
	Institutional	\$0.79	
Pioneer Fire Protection District	Building Type	Fee/Square foot	Description of Fee
	Residential	\$0.86	The fee is imposed on new development at the time of issuance of a building permit for new construction or expansion. Fee proceeds are used to fund new or expanded fire protection facilities and equipment necessary to meet the additional demand caused by new development in the district.
	Commercial	\$0.86	
	Industrial	\$0.86	
	Institutional	\$0.86	
Rescue Fire Protection District	Building Type	Fee/Square foot*	Description of Fee
	Residential	\$1.01	The fee is imposed on new development at the time of issuance of a building permit for new construction or expansion. Fee proceeds are used to fund new or expanded fire protection facilities and equipment necessary to meet the additional demand caused by new development in the district.
	Commercial	\$1.01	
	Industrial	\$1.01	
	Institutional	\$1.01	
	*for dwellings or additions greater than 500 square feet		

Cameron Park CSD - Fire	Building Type	Fee	Description of Fee
	Residential-Sprinklered	\$2,678/unit	The fee is imposed on new development at the time of issuance of a building permit for new construction or expansion. Fee proceeds are used to fund new or expanded fire protection facilities and equipment necessary to meet the additional demand caused by new development in the district.
	Commercial-Sprinklered	\$1.49/square foot	
	Industrial-Sprinklered	\$1.49/square foot	
	Institutional-Sprinklered	\$1.49/square foot	
	Residential-Un Sprinklered	\$2,678/unit	
	Commercial-Un Sprinklered	\$1.49/square foot	
	Industrial-Un Sprinklered	\$1.49/square foot	
	Institutional-Un Sprinklered	\$1.49/square foot	
Cameron Park CSD - Parks and Recreation	Building Type	Fee	Description of Fee
	Single Family Detached	\$8,021/unit	The fee is imposed on new residential development at the time of issuance of a building permit for new home construction. Fee proceeds are used to fund new or expanded park and recreational improvements necessary to accommodate the new residents generated by new residential development in the district.
	Single Family Attached	\$5,938/unit	
	Multi Family Unit	\$6,141/unit	
	Mobile Home	\$3,970/unit	
Georgetown Divide Recreation District	Building Type	Fee	Description of Fee
	Single Family	\$4,245/unit	The fee is imposed on new residential development at the time of issuance of a building permit for new home construction. Fee proceeds are used to fund new or expanded park and recreational improvements necessary to accommodate the new residents generated by new residential development in the district.
	Multi Family Unit	\$3,508/unit	
	Mobile Home	\$4,170/unit	
El Dorado Hills Community Services District	Building Type	Fee	Description of Fee
	Single Family	\$9,806/unit	The fee is imposed on new residential development at the time of issuance of a building permit for new home construction. Fee proceeds are used to fund new or expanded park and recreational improvements necessary to accommodate the new residents generated by new residential development in the district.
	Single Family - Serrano	\$2,452/unit	
	Age-Restricted	\$5,736/unit	
	Multi Family	\$8,103/unit	
	Multi Family - Serrano	\$2,025/unit	
	Mobile Home	\$7,184/unit	

Annual Report
 El Dorado Hills Community Services District
 Annual Park Impact Fee Report
 Fiscal Year 2017-2018

Government Code Section 66006(a) requires local agencies that require the payment of development fees to submit annual notices detailing the status of those fees. The annual report must be made available to the public within 180 days after the last day of each fiscal year.

The following is the annual report for the Districts Park Development Fee:

1. Provide a brief description of the type of fee in the account or fund.

The Park Impact Fee is used to pay for the design, improvement and expansion of new parks and recreation facilities needed to accommodate future growth.

2. List the amount of the development fee.

Single Family Unit	\$9,806
Multifamily Unit	8,103
Mobile Home Unit	7,184
Age Restricted Unit	5,736
Single Family - Serrano	2,452
Multifamily - Serrano	2,025

3. The beginning and ending fund balance for the development fee account.

Beginning balance as of 7/1/17	\$10,059,243
Ending balance as of 6/30/18	13,290,682

Summary table attached and labeled: Annual Park Impact Fee Summary Report for the Fiscal Year Ended June 30, 2018.

4. List the amount of the fees collected and the interest earned.

Fees collected	\$3,177,097
Interest earned	141,743

Summary table attached and labeled: Annual Park Impact Fee Summary Report for the Fiscal Year Ended June 30, 2018.

5. Provide an 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.

Bass Lake Hills Park	\$32,908	100%
Bass Lake Community Park	950	100%
Promontory Bocce Ball Court	208,168	66%
Valley View Community Park	9,777	100%

Summary table attached and labeled: Annual Park Impact Fee Expenditure Report for the Fiscal Year Ended June 30, 2018.

6. 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 and the public improvement remains incomplete.

Promontory Bocce Ball Court Construction substantially complete. Remaining shade structures for Courts to be completed by January 2019
 Bass Lake Community Park Design began May 2017; acquisition with other funds is underway; stakeholder and public engagement is underway and; construction start is TBD
 Valley View Community Park Design began May 2017, with public engagement conducted to refine design occurring on September 13, 2018. Construction TBD

7. A description of each interfund transfer or loan made from the account.

County Permit Refund applied to PIF	\$ 5,631 (funds received 2015)
Bass Lake Community Park	32,908
Valley View Community Park	5,254

Summary table attached and labeled: Annual Park Impact Fee Summary Report for the Fiscal Year Ended June 30, 2018.

8. Provide the amount of refund made from the account.

CSD Project Administration	\$ 54,869
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Summary table attached and labeled: Annual Park Impact Fee Summary Report for the Fiscal Year Ended June 30, 2018.

**El Dorado Hills Community Services District
Annual Park Impact Fee Expenditure Report
for the Fiscal Year Ended June 30, 2018**

Project	Total AB 1600 Expenditures 2017-2018	Non AB 1600 Expenditures 2017-2018	Total Expenditures 2017-2018	Percentage Funded with Impact Fees	Non AB 1600 Revenue 2017-2018
Bass Lake Hills Park	32,908	0	32,908.21	100%	
Bass Lake Community Park	950	0	949.75	100%	
Promontory Bocce Ball Courts	137,391	70,777	208,168.49	66%	93,000
Valley View Community Park	9,777	0	9,776.71	100%	
Totals	\$181,026	\$70,777	\$251,803	72%	\$93,000

**El Dorado Hills Community Services District
Annual Park Impact Fee Summary Report
for the Fiscal Year Ended June 30, 2018**

Project	Beginning	Developer	Interest	Transfers	Expenditures/ Transfers	Ending
	Balance	Fees Collected	Income			Balance
	7/1/2017	2017-2018	2017-2018	In	out	6/30/2018
Park Development Fee	10,059,243	3,177,097	141,743			
County Permit Refund applied to Park Impact Fees				5,631		
Bass Lake Community Park					32,908	
Valley View Community Park					5,254	
County Admin Fee					0	
CSD Admin Fee					54,869	
Totals	\$10,059,243	\$3,177,097	\$141,743	\$5,631	\$93,031	\$13,290,682

Annual Report of Revenues and Expenditures (Cal. Gov. Code 66006 (b)(1)
(C), (D), (G), and (H))

Account: 09-031-017

District: ...
Fiscal Year: ...

(D) REVENUES

MONTH	Fees	Interest
JUL	\$ 382,999.00	\$ 4,821.61
AUG	\$ 278,210.00	\$ 8,666.80
SEP	\$ 311,925.00	\$ 8,317.01
OCT	\$ 278,711.00	\$ 7,878.94
NOV	\$ 189,372.00	\$ 8,856.54
DEC	\$ 122,264.00	\$ 10,376.61
JAN	\$ 286,000.00	\$ -
FEB	\$ 364,938.00	\$ 12,090.57
MAR	\$ 529,034.00	\$ 13,829.92
APR	\$ 79,620.00	\$ 14,330.91
MAY	\$ 154,240.00	\$ 16,059.64
JUN	\$ 199,784.00	\$ 33,673.77
TOTAL:	\$3,177,097.00	\$138,902.32

(G)* TRANSFERS TO OTHER FUNDS

MONTH	AMOUNT
JUL	
AUG	
SEP	
OCT	\$1,738,070.04
NOV	
DEC	\$ 40,829.62
JAN	
FEB	
MAR	
APR	
MAY	\$ 60,271.73
JUN	
TOTAL:	\$1,839,171.39

(C) REPORT YEAR ENDING BALANCE

PRIOR FY ENDING BALANCE	\$	11,473,412.31
REPORT YR REVENUES	\$	3,315,999.32
REPORT YR EXPENDITURES	\$	1,839,171.39
REPORT YR ENDING BALANCE	\$	12,950,240.24

(H) REFUNDS PROCESSED

DATE	AMOUNT

*Attach 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.

Annual Report of Revenues and Expenditures (Cal. Gov. Code 66006 (b)(1) (E) and (F))

District: *El Dorado Hills Community Services District*

Fiscal Year: *2018*

(E) REPORT YEAR CAPITAL EXPENDITURES/TRANSFERS TO PROJECTS

Identify below 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.

DATE	DESCRIPTION OF EXPENDITURE	TOTAL FY EXPENDITURES	FEE EXPENDITURES	FEE PERCENTAGE
10/4/2017	Promontory Lease Payoff	\$ 1,306,086.64	\$ 1,306,086.64	100%
10/4/2017	Promontory Lease Payments FY2017	\$ 344,800.00	\$ 344,800.00	100%
10/4/2017	2% Project Administration, February-June 2016	\$ 33,597.12	\$ 33,597.12	100%
10/4/2017	2% Project Administration, July 2016-March 2017	\$ 53,586.28	\$ 53,586.28	100%
12/15/2017	2% Project Administration, April-June 2017	\$ 21,366.94	\$ 21,366.94	100%
12/15/2017	2% Project Administration, July-September 2017	\$ 19,462.68	\$ 19,462.68	100%
5/11/2018	2% Project Administration, October-December 2017	\$ 11,806.94	\$ 11,806.94	100%
5/11/2018	Bass Lake Hills Park	\$ 32,908.21	\$ 32,908.21	100%
5/11/2018	Promontory Bocce Ball Courts	\$ 10,302.41	\$ 10,302.41	100%
5/11/2018	Valley View Community Park	\$ 5,254.17	\$ 5,254.17	100%

(F) INCOMPLETE IMPROVEMENTS: If the District has determined that sufficient funds have been collected to complete financing on an incomplete public improvement that has been identified for use of fee revenues and the public improvement remains incomplete at the time of this report, identify the approximate date by which the construction of the improvement will commence.

Note: Attach additional pages if necessary.

**PARK AND RECREATION
DEVELOPMENT IMPACT FEE
JUSTIFICATION STUDY**

**EL DORADO HILLS
COMMUNITY SERVICES DISTRICT**



AUGUST 21, 2017

Prepared by:

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(800) 969-4382

Public Finance
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APPENDICES

APPENDIX A: FEE DERIVATION WORKSHEETS

In order to adequately plan for new residential development and identify the public park and recreation facilities and costs associated with mitigating the direct and cumulative impacts of new development, David Taussig & Associates, Inc. (“DTA”) was retained by the El Dorado Hills Community Services District (the “District”) to prepare an AB 1600 Fee Justification Study (the “Fee Study”) for park and recreation improvements. The Fee Study is intended to comply with Section 66000 *et seq.* of the Government Code, which was enacted by the State of California in 1987, by identifying additional public facilities required by new residential development (“Future Facilities”) and determining the level of fees that may be imposed to pay the costs of the Future Facilities (“Park Fees”). Fee amounts have been determined that will finance park and recreation facilities at the standard established in the District’s Master Plan or approximately 5.33 acres of improved park and recreation land and facilities for every 1,000 new residents. The Future Park Facilities and estimated land acquisition and associated construction costs per residential dwelling unit are identified in Section IV of the Fee Study. A description of the methodology used to calculate the fees is included in Section IV. All new residential development may be required to pay its “fair share” of the cost of the new infrastructure through the development fee program.

ORGANIZATION OF THE REPORT

Section I of this report introduces the Fee Study including a brief description of the District, and background information on development fee financing. Section II provides an overview of the legal requirements for implementing and imposing the fee amounts identified in the Fee Study. Section III includes a discussion of projected new residential development and demand variables such as future population, extrapolated through buildout in 2035. Projections of future development are based on data provided by the District’s Master Plan and data provided by the Sacramento Area Council of Governments. Section IV includes a description of the Future Facilities needed to serve new residential development that are eligible for funding by the impact fees, including estimated costs, net costs to the District, and costs attributable to new residential development. Section IV discusses the findings required under the Mitigation Fee Act and requirements necessary to be satisfied when establishing, increasing, or imposing a fee as a condition of new development, and satisfies the nexus requirements for each facility included as part of this study. Section IV also contains the description of the methodology used to determine the fees for all facility types. Finally, Section V includes a summary of the proposed fees justified by this Fee Study. Appendix A includes the calculations used to determine the various fee levels.

IMPACT FEE SUMMARY

The total fee amounts required to finance new residential development’s share of the costs of facilities are summarized in Table ES-1 below. Fees within this Fee Study reflect the maximum fee levels that may be imposed on new residential development.

**TABLE ES-1
DEVELOPMENT IMPACT FEE SUMMARY**

Fees Per Unit			
	Park Fees	Admin. (3%)	Total Fees
Single Family Residential	\$11,377	\$341	\$11,718
Multi-Family Residential	\$7,509	\$225	\$7,734
Age-Restricted	\$6,649	\$199	\$6,848

*Numbers may not sum due to rounding.

EXEMPTIONS

California Government Code permits fee exemptions for affordable housing and other product types at the discretion of local jurisdictions. Such fee exemptions are a policy matter that should be based on the consideration of the greater public good provided by the use exempted from the fee.

The El Dorado Hills Community Services District (the “District” or “EDHCSD”) was formed on May 21, 1962 by the El Dorado County Board of Supervisors (Resolution No. 98-62) and under Government Code §61600, as an independent special district. The District serves a large, densely developed suburban population located on the western edge of El Dorado County, in the Sierra Nevada foothills, 25 miles east of Sacramento. To the north, El Dorado Hills is bounded by Folsom Lake and the Folsom Lake State Recreation Area and to the east by the neighboring community of Cameron Park. The District also borders the community of Latrobe to the south and the Sacramento County line and the City of Folsom lie to the west. The EDHCSD boundary encompasses approximately 28 square miles (14,400 acres), and the District serves the most populated community in the County. The District impressively owns and manages approximately 300 acres of land, including 175 acres of parks and 125 acres of open space.

To adequately plan for new residential development and identify the public park and recreation facilities and costs associated with mitigating the direct and cumulative impacts of new development, David Taussig & Associates, Inc. (“DTA”) was retained by the District to prepare a new AB 1600 Fee Justification Study (the “Fee Study”). The need for this Fee Study is driven by anticipated residential development.

The Fee Study is intended to comply with Section 66000 et seq. of the Government Code, which was enacted by the State of California in 1987, by identifying additional public park and recreation facilities required by new residential development (“Future Facilities”) and determining the level of fees that may be imposed to pay the costs of the Future Facilities. Fee amounts have been determined that will finance park and recreation facilities at the current level of service (“LOS”), currently set at 5.33 acres of improved park and recreation land and facilities for every 1,000 new residents. The Future Facilities and estimated land development and associated construction costs per residential unit are identified in Section IV of the Fee Study. All new residential development may be required to pay its “fair share” of the cost of the Future Facilities through the development fee program.

The fees are calculated to fund the cost of facilities needed to meet the needs of new residential development. The steps followed in the Fee Study include:

1. **Demographic Assumptions:** Identify future growth that represents the increased demand for facilities.
2. **Facility Needs and Costs:** Identify the amount of public facilities required to support the new development and the costs of such facilities.
3. **Cost Allocation:** Allocate costs per equivalent dwelling unit.
4. **Fee Schedule:** Calculate the fee per residential unit.

The levy of impact fees is one authorized method of financing the public facilities necessary to mitigate the impacts of new residential development. A fee is “a monetary exaction, other than a tax or special assessment, which is charged by a local agency to the applicant in connection with approval of a development project for the purpose of defraying all or a portion of the cost of public facilities related to the development project...” (California Government Code, Section 66000). A fee may be levied for each type of capital improvement required for new development, with the payment of the fee typically occurring prior to the beginning of construction of a residential unit. Fees are often levied at final map recordation, issuance of a certificate of occupancy, or more commonly, at building permit issuance. However, Assembly Bill (“AB”) 2604 (Torrico) which was signed into law in August 2008, encourages public agencies to defer the collection of fees until the close of escrow to an end user to assist California’s building industry.

AB 1600, which created Section 66000 *et seq.* of the Government Code was enacted by the State of California in 1987.

In 2006, Government Code Section 66001 was amended to clarify that a fee cannot include costs attributable to existing deficiencies, but can fund costs used to maintain the existing level of service (“LOS”) or meet an adopted level of service that is consistent with a general plan or similar.

Section 66000 *et seq.* of the Government Code thus requires that all public agencies satisfy the following requirements when establishing, increasing, or imposing a fee as a condition of new development:

1. Identify the purpose of the fee. (Government Code Section 66001(a)(1))
2. Identify the use to which the fee will be put. (Government Code Section 66001(a)(2))
3. Determine that there is a reasonable relationship between the fee’s use and the type of development on which the fee is to be imposed. (Government Code Section 66001(a)(3))
4. Determine how there is a reasonable relationship between the need for the public facility and the type of development project on which the fee is to be imposed. (Government Code Section 66001(a)(4))
5. Discuss how there is a reasonable relationship between the amount of the fee and the cost of the public facility or portion of the public facility attributable to the development on which the fee is imposed. (Government Code Section 66001(b))

This section presents each of these items as they relate to the imposition of the proposed fees within the District.

A. THE PURPOSE OF THE FEE (GOVERNMENT CODE SECTION 66001(A)(1))

Based upon projections from the Sacramento Area Council of Governments, new residential development is expected to result in approximately 13,111 new residents within the District by 2035. These future residents will create an additional demand for public park and recreation facilities that existing public park and recreation facilities cannot accommodate. To accommodate new residential development in an orderly manner, without adversely impacting the current quality of life in the District, additional public park and recreation facilities will need to be constructed.

It is the projected direct and cumulative effect of future residential development that has required the preparation of this Fee Study. Each new residential property will contribute to the need for new public park and recreation facilities, and as such, the proposed impact fee will be charged to all future development, irrespective of location, within the District. While a portion of the District's future development might be characterized as "in fill" development projects, these projects contribute to impacts on public park and recreation facilities because they are an interactive component of a much greater universe of development located throughout the District. First, the residents associated with any new residential development in the District have access to, and in fact, may regularly utilize and benefit from, the District's park and recreation facilities. Second, these residents may have chosen to purchase the specific piece of property in which they reside partially because of the parks and other recreational opportunities located nearby. Third, the availability of park and recreational facilities throughout the District has a growth-inducing impact, in that it enhances the District's reputation as a great place to live and work, thereby attracting new development that may have otherwise gone elsewhere. As a result, all development projects in the District contribute to the cumulative need for new park and recreation facilities throughout the District. The development impact fees, when collected, will be placed into a dedicated fund that will be used solely for the design, acquisition, installation, and construction of public park and recreational facilities and other appropriate costs to mitigate the direct and cumulative impacts of new residential development within the District.

The discussion in this subsection of the Fee Study sets forth the purpose of the development impact fee as required by Section 66001(a)(1) of the California Government Code.

B. THE USE TO WHICH THE FEE IS TO BE PUT (GOVERNMENT CODE SECTION 66001(A)(2))

The development impact fee will be used specifically for the design, acquisition, installation, and construction of the public park and recreational facilities discussed in Section IV of the Fee Study and related costs necessary to mitigate the direct and cumulative impacts of new residential development in the District. By directly funding these costs, the development impact fees will both enhance the quality of life for future District residents and protect their health, safety, and welfare.

The discussion presented in this subsection of the Fee Study identifies the use to which the development impact fee is to be put as required by Section 66001(a)(2) of the California Government Code.

C. DETERMINE THAT THERE IS A REASONABLE RELATIONSHIP BETWEEN THE FEE'S USE AND THE TYPE OF DEVELOPMENT PROJECT UPON WHICH THE FEE IS IMPOSED (BENEFIT RELATIONSHIP) (GOVERNMENT CODE SECTION 66001(A)(3))

As discussed in Subsection A above, it is the projected direct and cumulative effect of future residential development that has prompted the preparation of this Fee Study. Each residential unit will contribute to the need for new public park and recreation facilities. Even future "in fill" development projects, which may be adjacent to existing park and recreational facilities, contribute to impacts on such facilities because they are a collaborative component of a much greater universe of development located throughout the District. Consequently, all new residential development within the District, irrespective of location, contributes to the direct and cumulative impacts of development on public park and recreational facilities and creates the need for new facilities to accommodate growth.

As set forth in Section IV of the Fee Study, the fees will be expended for the design, acquisition, installation, and construction of new public park and recreational facilities identified in Section IV, as that is the purpose for which the development impact fee is collected. As previously stated, all new residential development creates either a direct impact on park and recreational facilities or contributes to the cumulative impact on park and recreational facilities.

For the foregoing reasons, there is a reasonable relationship between the design, acquisition, construction, and installation of the public park and recreational facilities and new development as required under Section 66001(a)(3) of the Mitigation Fee Act.

D. DETERMINE HOW THERE IS A REASONABLE RELATIONSHIP BETWEEN THE NEED FOR THE PUBLIC FACILITY AND THE TYPE OF DEVELOPMENT PROJECT UPON WHICH THE FEE IS IMPOSED (IMPACT RELATIONSHIP) (GOVERNMENT CODE SECTION 66001(A)(4))

As set forth in Subsection A above, all new residential development contributes to the direct and cumulative impacts on public park and recreational facilities and creates the need for new facilities to accommodate growth. Also, as previously stated, all new residential development within the District, irrespective of location, contributes to the direct and cumulative impacts of development on public park and recreational facilities and creates the need for new facilities to accommodate growth. Moreover, the public park and recreational facilities identified in Section IV are specifically a function of the number of projected future residents within the District and do not reflect any unmet needs of existing development.

For the reasons presented herein and in Section IV, there is a reasonable relationship between the need for the public park and recreational facilities and all new residential development within the District as required under Section 66001(a)(4) of the Mitigation Fee Act.

E. THE RELATIONSHIP BETWEEN THE AMOUNT OF THE FEE AND THE COST OF THE PUBLIC FACILITIES ATTRIBUTABLE TO THE DEVELOPMENT UPON WHICH THE FEE IS IMPOSED ("ROUGH PROPORTIONALITY" RELATIONSHIP) (GOVERNMENT CODE 66001(B))

Again, as set forth above, all residential development in the District impacts public park and recreational facilities. Moreover, each individual development project and its related increase in population will adversely impact existing park and recreational facilities. Thus, imposition of the development impact fee to finance new public park and recreational facilities is an efficient, practical, and equitable method of permitting development to proceed in a responsible manner.

New residential development impacts the need for public park and recreational facilities directly and cumulatively. Even new residential development located adjacent to existing facilities will have access to and benefit from new public park and recreational facilities. Again, the design, acquisition, construction, and installation of the public parks and recreational facilities in Section IV are specifically a function of projected new residents within the District and do not reflect any unmet needs of existing development.

As demonstrated, the proposed development impact fee amounts are roughly proportional to the impacts resulting from new residential development. Thus, there is a reasonable relationship between the amount of the development impact fee and the cost of the public park and recreational facilities.

In order to determine the public park and recreational facilities needed to serve new residential development as well as establish fee amounts to fund such facilities, the District provided DTA with projections of future population and development within the District. DTA categorized developable residential land uses as Single Family, Multi-Family, and Age-Restricted. Additional details are included in the table below. Based on these designations, DTA established fees for the following three (3) land use categories to acknowledge the difference in impacts resulting from various land uses and to make the resulting fee program implementable.

LAND USE CLASSIFICATION FOR FEE STUDY	DEFINITION
Single Family	Includes single family detached homes.
Multi-Family	Includes buildings with attached residential units including apartments, townhomes, condominiums, and all other residential units not classified as Single Family Detached.
Age-Restricted	Includes residential development developed, substantially rehabilitated, or substantially renovated for, senior citizens that has at least 35 dwelling units. At least 80 percent (%) of the occupied units include at least one resident who is verified to be over the age of 55, and the community follows a policy that demonstrates an intent to provide housing for those aged 55 or older.

Data provided by the County of El Dorado, the Sacramento Area Council of Governments, Co-Star, and Nielsen were used to estimate the number of housing units to be built within District. These figures are generally confirmed by the California Department of Finance and the U.S. Census Bureau. In addition, the reports and census were used to project the additional population generated from new residential development.

Notably, DTA attempted to utilize metrics (e.g. average household size) that standardized existing demographics with the projections provided by the Sacramento Area Council of Governments (“SACOG”) and forecasts provided by Nielsen.

The following sections summarize the existing and future development figures that were used in calculating the impact fees.

1. EXISTING POPULATION FOR LAND USE CATEGORIES

According to information provided by SACOG, and generally confirmed by the U.S. Census Bureau, there are currently 34,355 existing Single Family, 6,208 Multi-Family and 3,299 Age-Restricted residents residing in 11,154, 2,156, and 1,833 units respectively, within the District.

DTA has used the following demographic information provided by the California Department of Finance, which assumes resident-per-unit factors of 3.08, 2.88, and 1.80 per Single Family unit, Multi-Family unit, and Age-Restricted unit, respectively.

Therefore, the District’s population is generally comprised of 43,862 residents living in 15,143 Single Family, Multi-Family, and Age-Restricted homes.

Table 1 below summarizes the existing demographics for the residential land uses.

TABLE 1
EL DORADO HILLS COMMUNITY SERVICES DISTRICT
ESTIMATED EXISTING RESIDENTIAL DEVELOPMENT

Residential Land Use	Existing Residents	Existing Housing Units	Average Household Size
Single Family Residential	34,355	11,154	3.08
Multi-Family Residential	6,208	2,156	2.88
Age-Restricted	3,299	1,833	1.80
Total	43,862	15,143	NA

2. FUTURE POPULATION FOR LAND USE CATEGORIES (2035)

According to information provided by SACOG, and generally confirmed by the U.S. Census Bureau, in 2035 (the time horizon utilized for this Fee Study) the District is projected to include an additional 3,216 Single Family units, 622 future Multi-Family units, and 786 Age-Restricted units.

DTA has used the following demographic information provided by the California Department of Finance, which assumes future District resident-per-unit factors of 2.94, 2.88, and 1.80 per Single Family unit, Multi-Family unit, and Age-Restricted unit respectively. This results in an additional 13,111 residents living in 4,624 Single Family, Multi-Family, and Age-Restricted Homes District-wide.

Table 2 below summarizes the future demographics for the residential land uses.

TABLE 2
EL DORADO HILLS COMMUNITY SERVICES DISTRICT
FUTURE RESIDENTIAL DEVELOPMENT

Residential Land Use	Projected Residents	Projected Housing Units	Average Household Size
Single Family Residential	9,906	3,216	3.08
Multi-Family Residential	1,790	622	2.88
Age-Restricted	1,415	786	1.80
Total	13,111	4,624	NA

Pursuant to the nexus requirements of Government Code 66000 et seq., a local agency is required to “determine how there is a reasonable relationship between the amount of the fee and the cost of the public facility or portion of the public facility attributable to the development on which the fee is imposed.” Of course, it is impossible to accurately determine the impact that a *specific* new residential unit, commercial project, or industrial development will have on existing facilities. Predicting future residents’ specific behavioral patterns such as recreation and park requirements is extremely difficult, and would involve numerous assumptions that are subject to substantial variances. Recognizing these limitations, the Legislature drafted AB 1600 to specifically require that a “reasonable” relationship be determined, not a direct cause and effect relationship. This reasonable relationship, which was discussed in detail in Section II of the Fee Study, is summarized in Table 3.

**TABLE 3
EL DORADO HILLS COMMUNITY SERVICES DISTRICT**

Public Park and Recreational Facilities AB 1600 Nexus Test	
Identify Purpose of Fee	Park and Recreational Facilities.
Identify Use of Fee	The design, acquisition, installation, and construction of public park and recreational facilities.
Demonstrate how there is a reasonable relationship between the need for the public facility, the use of the fee, and the type of development project on which the fee is imposed	New development will generate additional residents who will increase the demand for active and passive park and recreational facilities within the District. Land will have to be purchased and improved to meet this increased demand, thus a reasonable relationship exists between the need for park and open space facilities and the impact of development. Fees collected from new development will be used exclusively for park, recreational, and open space facilities identified here in Section IV.

1. LEVEL OF SERVICE FOR PARK FACILITIES

There are many methods or ways of calculating fees, but they are all based on determining the cost of needed improvements and assigning those costs equitably to various types of development. Fees for recreational and park facilities have been calculated utilizing the “Standards-Based Approach.” This methodology utilizes a facility “standard” established for future development, against which facilities costs are determined based on “units of demand” or a “level of service” from a development. This approach establishes a generic unit cost for capacity, which is then applied to each land use type per unit of demand. This standard is not based on the cost of a specific existing or future facility, but rather on the cost of providing a certain standard of service, such as the 5.33 acres of park and recreational facilities per 1,000 residents, which is the current level of service for the District. To meet the standard of service required, the District will need to develop new park land and open space. Therefore 100% of the costs of land acquisition and development will be allocated to new residential development. The table below summarizes the existing park and recreational facilities located within the District that meet the required standard of 5.33 acres of park and recreational facilities per 1,000 residents.

TABLE 4
EL DORADO HILLS COMMUNITY SERVICES DISTRICT
EXISTING LEVEL OF SERVICE

Facility Type	Existing Acres	Facility Units per 1,000 Residents
Neighborhood Parks	42.26	0.96
Village Parks	42.65	0.97
Community Parks	58.22	1.33
Open Space	90.59	2.07
Total:	233.72	5.33

2. LAND ACQUISITION AND PARK DEVELOPMENT COSTS

Notably, land acquisition costs are dependent on the real estate market at the time of acquisition. Location, demand for land, encumbrances, comparable acquisitions, and construction costs are a few of the many variables that play into appraisals and negotiations. Each park has its own location and improvement requirements. However, District Staff was able to provide DTA with general cost assumptions for new park development, based on the *District’s Park & Recreation Facilities Master Plan*, recently updated in June 2016 (the “Master Plan”).¹ Please see Table 5 below for more detail regarding the costs for new parks in the District.

TABLE 5
EL DORADO HILLS COMMUNITY SERVICES DISTRICT
COST ASSUMPTIONS FOR NEW PARK DEVELOPMENT

Project	Cost/Unit
Land Acquisition*	\$60,000/acre*
Planning and Design (Per Park/Site)	
Neighborhood Park	\$25,000
Village Park	\$30,000
Community Park	\$50,000
Open Space	\$25,000
Park Development (Rounded)	
Neighborhood Park	\$377,000/acre
Village Park	\$603,000/acre
Community Park	\$804,000/acre
Open Space	\$32,000/acre
Additional Costs	
Administration	10%

*For reference only. In light of development patterns within the CSD and the CSD’s Quimby Fee, Land Acquisition Costs have been excluded from this analysis at this time.

Using both the level of service and cost assumptions, DTA calculated a total of \$30,294,239 for park development costs. Please see **Appendix A** for more information.

¹ Available at http://www.eldoradohillscsd.org/images/community_interest/master_plan/edh_park_and_rec_master_plan_final.pdf. Figures escalated to Fiscal Year 2017-2018.

3. ADDITIONAL PARK IMPROVEMENT COSTS

Furthermore, the District intends to expand and enhance existing District-owned facilities to accommodate increased demand. The Master Plan has identified the need for the following park facilities improvements to serve the 13,111 total new residents within the District: a new disc golf course, a new sprayground, an additional restroom facility, a new rectangular sports field, a new diamond sports field, and the conversion of a sports fields to artificial turf. The District also intends to build a 40,000-square foot multi-generational recreation center and a second aquatic center. The total cost for these facilities is currently estimated at \$16,189,219 per the Master Plan. The LOS for the Multi-Generational Recreation Center is 1,034.64 square feet per 1,000 residents. Please see **Appendix A** for more detail on the costs and LOS associated with these facilities.

Based on the development projections in **Appendix A**, the fee amounts presented in Table 6 will finance \$46,483,458 of Park and Recreation Facilities.

**TABLE 6
EL DORADO HILLS COMMUNITY SERVICES DISTRICT
FEE DERIVATION SUMMARY (NET OF ADMINISTRATIVE COMPONENT)**

Land Use Type	EDUs per Unit	Fee per Unit	Number of Units	Cost Financed By Fees
Single Family Residential	1.00	\$11,377	3,216	\$36,590,530
Multi-Family Residential	0.66	\$7,509	622	\$4,667,037
Age-Restricted	0.58	\$6,649	786	\$5,225,892
			Total Facilities Costs:	\$46,483,458

*Numbers may not sum due to rounding.

The total fee amounts required to finance new residential development's "fair share" of the costs of facilities are summarized in Table 7 below.

TABLE 7
DEVELOPMENT IMPACT FEE SUMMARY

Fees Per Unit			
	Park Fees	Admin. (3%)	Total Fees
Single Family Residential	\$11,377	\$341	\$11,718
Multi-Family Residential	\$7,509	\$225	\$7,734
Age-Restricted	\$6,649	\$199	\$6,848

*Numbers may not sum due to rounding.

Appendix A

Fee Derivation Worksheets

APPENDIX A
EL DORADO HILLS COMMUNITY SERVICES DISTRICT
PARK AND RECREATION FACILITIES FEE CALCULATION

I. Inventory of Existing Park Facilities

Facility [1]	Facility Unit	Quantity (CSD)
Neighborhood Parks	Acres	42.26
Village Parks	Acres	42.65
Community Parks	Acres	58.22
Open Space	Acres	90.59

II. Existing Recreation and Park Facilities EDU Calculation

Land Use Type	Number of Residents	Number of Units [2]	Residents Per Unit [3]	Adjusted EDUs per Unit	Total Number of EDUs
Single Family	34,355	11,154	3.08	1.00	11,154
Multi-Family	6,208	2,156	2.88	0.66	1,423
Age-Restricted	3,299	1,833	1.80	0.58	1,071
Total	43,862	15,143	NA	NA	13,648

III. Existing Facility Standard

Facility Type	Quantity (CSD)	Facility Unit	Facility Units per 1,000 Residents
Neighborhood Parks	42.26	Acres	0.96
Village Parks	42.65	Acres	0.97
Community Parks	58.22	Acres	1.33
Open Space	90.59	Acres	2.07

IV. Future Recreation and Park Facilities EDU Calculation

Land Use Type	Number of Residents	Number of Units [2]	Residents Per Unit [3]	Adjusted EDUs per Unit	Total Number of EDUs
Single Family	9,906	3,216	3.08	1.00	3,216
Multi-Family	1,790	622	2.88	0.66	410
Age-Restricted	1,415	786	1.80	0.58	459
Total	13,111	4,624	NA	NA	4,086

V. Future Facility Standard

Facility Type [4]	Facility Units per 1,000 Residents	Facility Unit	Facilities/Units Funded by New Development
Neighborhood Parks	0.96	Acres	12.63
Village Park	0.97	Acres	12.75
Community Parks	1.33	Acres	17.40
Open Space	2.07	Acres	27.08

VI. Park and Open Space Summary Cost Data

Facility Type [5]	Facility Unit	Acres Being Acquired	Land Acquisition per Acre [6]	Acres Being Developed	Park Development per Acre [7]	Planning & Design (Per Park/Site)	Administration (10%) [8]	Total Facility Cost for New Development	Cost per EDU
Neighborhood Parks	Acres	12.63	\$0	12.63	\$376,777	\$25,000	\$37,678	\$5,335,454	\$1,305.84
Village Parks	Acres	12.75	\$0	12.75	\$602,844	\$30,000	\$60,284	\$8,514,032	\$2,083.78
Community Parks	Acres	17.40	\$0	17.40	\$803,792	\$50,000	\$80,379	\$15,437,065	\$3,778.18
Open Space	Acres	27.08	\$0	27.08	\$32,152	\$25,000	\$3,215	\$1,007,688	\$246.63
Total:								\$30,294,239	\$7,414.43

APPENDIX A
EL DORADO HILLS COMMUNITY SERVICES DISTRICT
PARK AND RECREATION FACILITIES FEE CALCULATION

VII. Park Facility Cost Summary

Facility Type	Facility Unit	Current Development	Future Development	Buildout Population	Facilities Units per 1,000 Residents	Facilities Funded by New Development	Cost per Unit	Total Facilities for New Development	Cost per EDU
New Disc Golf Course	Integrated Unit	1	1	56,973	0.04	0.46	\$25,000	\$11,506	\$3
Spraground	Integrated Unit	5	1	56,973	0.11	1.00	\$500,000	\$500,000	\$122
Additional Restroom	Integrated Unit	16	1	56,973	0.30	1.00	\$250,000	\$250,000	\$61
Sports Field Conversion to Artificial Turf	Integrated Unit	26	1	56,973	0.47	1.00	\$800,000	\$800,000	\$196
New Rectangular Sports Field	Integrated Unit	15	1	56,973	0.28	1.00	\$1,200,000	\$1,200,000	\$294
New Diamond Sports Field	Integrated Unit	12	1	56,973	0.23	1.00	\$500,000	\$500,000	\$122
Total:								\$3,261,506	\$798.24

VIII. Recreation Facility Cost Summary

Facility Type	Facility Unit	Current Development	Future Development	Buildout Population	Facilities Units per 1,000 Residents	Facilities Funded by New Development	Cost per Unit	Total Facilities for New Development	Cost per EDU
Community Activities Building (EDH Park)	SF	8,400	NA						
The Pavilion (EDH Park)	SF	1,900	NA						
Community Pool (EDH Park)	SF	NA	NA						
Teen Center (EDH Park)	SF	745	NA						
Oak Knoll Club House	SF	384	NA						
The Ramona Mont Gilmore Senior Center	SF	7,517	NA						
Valley View Oak Meadow, and Brooks Elementary Scho	SF	NA	NA						
Jackson Elementary School	SF	NA	NA						
Multi-Generational Recreation Center	SF	NA	40,000						
Total:		18,946	40,000	56,973	1,034.63	13,565.04	\$665.05	\$9,021,453	\$2,207.97

IX. Aquatic Facilities Cost Summary

Facility Type	Facility Unit	Current Development	Future Development	Buildout Population	Facilities Units per 1,000 Residents	Facilities Funded by New Development	Cost per Unit	Total Facilities for New Development	Cost per EDU
Aquatic Center	Integrated Unit	1	1	56,973	0.04	0.46	\$8,487,200	\$3,906,260	\$956.05

- NOTES:
 [1] The Archery Range Acreage is included in the Open Space Total Acreage, and the Allan Lindsey Park and Valley View Sports Park are included in the Neighborhood Park Total Acreage.
 [2] Population estimates based on data collected by SACOG (April 2015).
 [3] Residents per Unit estimated by DTA based on total number of residents and given number of existing and expected units.
 [4] Estimates based on current Park and Open Space inventory of 5.33 per 1,000 residents.
 [5] Estimates based on cost assumptions for New Park Development found in the El Dorado Hills Parks and Recreation Master Plan (June 2016).
 [6] In light of development projects within the CSD and the CSD's Quimby Fee, Land Acquisition Costs have been excluded from this analysis at this time.
 [7] Park development costs have been escalated by the CCI for Fiscal Years 2016 and 2017.
 [8] Administration costs have been increased to 10% to appropriately reflect District Staff's time.

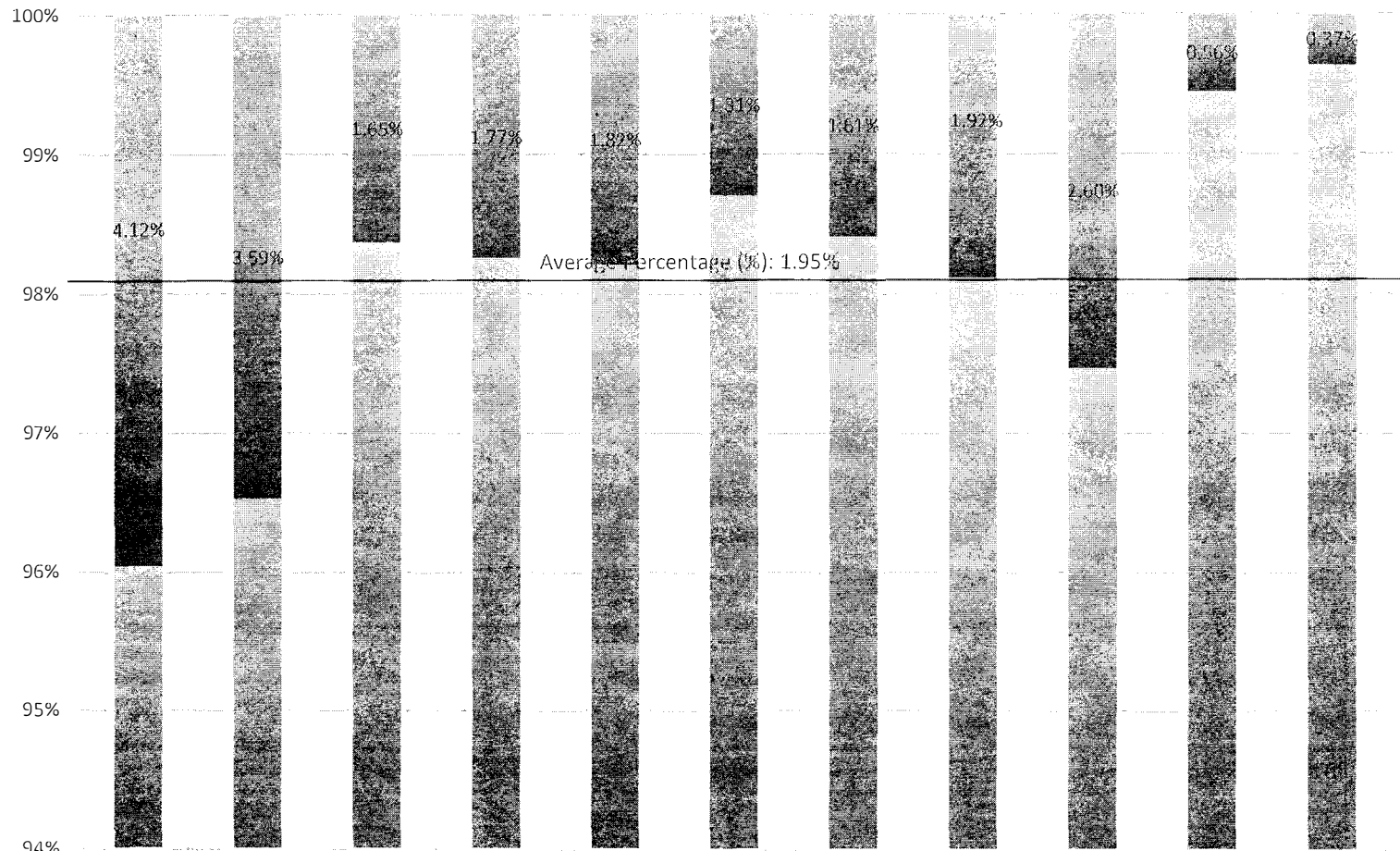


DTA DAVID TAUSSIG
& ASSOCIATES

Public Finance
Public Private Partnerships
Urban Economics
Clean Energy Bonds

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Park Fee as a Percentage (%) of New Construction, Single Family Dwelling (SFD)



	Elk Grove (Laguna Ridge)	West Sacramento	El Dorado Hills (Proposed)	Folsom	Placer Vineyards	Roseville	Elk Grove (Eastern Elk Grove)	Sacramento County (Eight District Avg.)	Rancho Cordova	Rocklin	Placerville
■ Park Fee	\$16,059	\$15,430	\$11,718	\$8,508	\$7,112	\$6,304	\$6,280	\$6,342	\$9,085	\$2,696	\$1,320
■ New Construction (SFD)	\$390,000	\$430,000	\$710,000	\$480,000	\$390,000	\$480,000	\$390,000	\$330,000	\$350,000	\$480,000	\$360,000

■ New Construction (SFD) ■ Park Fee

**El Dorado Hills Community Services District
FY2019 CAPITAL PROJECT BUDGET**

FUNDING SOURCES

General Fund	GF		\$ 3,600,985
Park Impact Fees		PIF	\$ 4,565,635
LLAD		LLAD	\$ -
		Donation/Bond	\$ 60,000.00

CAPITAL PROJECTS

	<u>Prior Year Funding</u>			<u>2018-19 Request</u>	<u>Total</u>		
948 CSD Programmable Signage	100,000				100,000		
Sitework and Installation of 1 sign							
946 Jeff Mitchell Park	-	300,000		60,000	300,000		
Design and construction of restroom/concession stand building							
948 Kalitheia Park	-		300,000	300,000	300,000		
Design and construction of restroom (2 units)							
953 Community Activities Building Renovations	161,450			-	161,450		
Install double ADA doors, sound dampening equipment							
955 Trails-New York Creek Multi Use & Interpretive Signage	200,000			-	200,000		
New York Creek Trail improvements for multi-use and signage							
958 Valley View Village Park			480,000	480,000	480,000		
Design park							
Community Park Energy Program		3,300,985		3,300,985	3,300,985		
Solar PV, Thermal, LED Lighting							
Bass Lake Park			100,000	100,000	100,000		
Concept Design							
Heritage (formerly known as Carson Creek)			3,270,213	3,270,213	3,270,213		
Park Construction							
Rescue Union School Field Renovations	300,000			300,000	300,000		
Turf renovation							
Government Fees	N/A		70,622	70,622	70,622		
2% of PIF received							
Total Allocation		\$ 3,600,985	\$ 4,565,635	\$ -	\$ 60,000	\$ 8,466,620	\$ 13,137,914

FY2020 CAPITAL PROJECT BUDGET

FUNDING SOURCES

General Fund	GF				\$ 40,000
Park Impact Fees		PIF			\$ 36,797,262
LLAD			LLAD		\$ -
				Donation/Bond	\$ 40,000.00

CAPITAL PROJECTS

	<u>Prior Year Funding</u>				<u>2019-20 Request</u>	<u>Total</u>
Deputy Jeff Mitchell Field Batting Cages Design and construction of batting cages	-	40,000		40,000	40,000	40,000
Develop Master Plan for New Community Park South Hwy 50	-		100,000		100,000	100,000
Develop Bass Lake Park Bass Lake	100,000	-	30,000,000		30,000,000	30,100,000
Saratoga Estates Design/Park Construction			2,281,840		2,281,840	2,281,840
Develop Valley View Village Park Construction			4,000,000		4,000,000	4,000,000
Government Fees 2% of PIF received	N/A		70,622		70,622	70,622
Total Allocation		\$ 40,000	\$ 36,797,262	\$ -	\$ 40,000	\$ 37,137,262
						\$ 41,535,870

FY2021 CAPITAL PROJECT BUDGET

FUNDING SOURCES

General Fund	GF		\$ -
Park Impact Fees		PIF	\$ 15,070,622
		LLAD	\$ -
		Donation/Bond	\$ -

<u>CAPITAL PROJECTS</u>	<u>Prior Year Funding</u>		<u>2020-21 Request</u>	<u>Total</u>
Develop Community Park Carson Creek / South Hwy 50	100,000	15,000,000	15,000,000	15,100,000
Government Fees 2% of PIF received	N/A	70,622	70,622	70,622
Total Allocation		\$ -	\$ 15,070,622	\$ -
			\$ 15,070,622	\$ 15,170,622

FY2022 CAPITAL PROJECT BUDGET

FUNDING SOURCES

General Fund	GF		\$	-
Park Impact Fees		PIF	\$	145,622
			\$	-
		LLAD	\$	-
			\$	-
			\$	-

CAPITAL PROJECTS

	<u>Prior Year Funding</u>				<u>2021-22 Request</u>	<u>Total</u>
Develop Master Plan						
South Hwy 50/ Community Park/ Aquatic Center			75,000			75,000
Government Fees	N/A		70,622		70,622	70,622
2% of PIF received						
Total Allocation		\$	-	\$	145,622	\$
			\$	-	\$	-
					\$	70,622
					\$	145,622

FY2023 CAPITAL PROJECT BUDGET

FUNDING SOURCES

General Fund	GF	\$	-
Park Impact Fees	PIF		
	LLAD	\$	-
	Donation/Bond	\$	-

CAPITAL PROJECTS

	<u>Prior Year Funding</u>			<u>2022-23 Request</u>	<u>Total</u>
Develop Valley View North/South Park	-		4,400,000	4,400,000	4,400,000
Develop Multi Generation Facility			75,000		75,000
Government Fees 2% of PIF received	N/A		70,622	70,622	70,622
Total Allocation		\$ -	\$ 4,545,622	\$ -	\$ -
				\$ 4,470,622	\$ 4,545,622