

City of Lake Elsinore
Traffic Infrastructure Fee
Government Code 66000 Calculation
FY 2023-2024

The Traffic Infrastructure Fee became effective on June 11th, 2002 with the adoption of City Ordinance #1081. Traffic Infrastructure is considered any road and highway networks, including structures (bridges, tunnels, culverts, retaining walls), signage and markings, electrical systems (street lighting and traffic lights), edge treatments (curbs, sidewalks, landscaping), and specialized facilities such as road maintenance depots and rest areas. The Traffic Infrastructure fee is collected to mitigate the additional traffic burdens created by new development to the City's arterial and collector street system and is imposed to finance the costs of new traffic infrastructure. The Traffic Infrastructure Fee account is established and funds are appropriated pursuant to the City's adopted Capital Improvement Plan. The fee varies depending on development type and is collected for each building payable upon the issuance of the building permit.

The fee is based upon the attached formula and data sheet and varies from type of development.

Account Description	Beginning Fund Balance 07/01/2023	FY 2023-2024	Ending Fund Balance 06/30/2024
Revenues & Other Sources			
Developer Impact Fees		\$ 918,711	
Investment Earnings		18,803	
Total Sources		\$ 937,514	
Expenditures & Other Uses		343,275	
Total Uses		\$ 343,275	
Total Available	\$ 94,214	\$ 594,239	\$ 688,453

Five Year Test

Using First In First Out Method

Unspent Funds Represent Ending Fund Balance	June 30, 2024
Revenues Collected from 2024	\$ 688,453
Total Ending Fund Balance	\$ 688,453

Finding: Five Year Spent Test was met in accordance with Government Code 66001.

Capital Improvement Facilities

Capital Improvement Facilities Actual Expenses	FY 2023-2024	% Complete	% funded with fee
Other Outside Services - 205-9999-5201	\$ 111,741	-	-
Annual Citywide Traffic Improvements - Z10052	50,509	50%	25%
Citywide Sidewalk Survey Program - Z10067	168,565	15%	69%
Citywide Sign Inventory - Z10068	12,460	15%	9%
Total Capital Improvement Facilities Actual Expenses	\$ 343,275		
Anticipated Future Projects	FY 2024-2025		% funded with fee
Annual Citywide Traffic Improvements - Z10052	201,000		100%
Highway Safety Improvements 9	211,912		11%
Citywide Sign Inventory - Z10068	215,000		90%
Total Anticipated Future Projects	\$ 627,912		

*Qualified affordable housing projects under Gov't Code 66007(b))(2) may defer payment to the earlier of final inspection or Certificate of Occupancy subject to contract and guarantee requirements.

City of Lake Elsinore
City Hall and Public Works Facilities Fees
Government Code 66000 Calculation
FY 2023-2024

The City Hall and Public Works Facilities Fee became effective on August 23rd, 2005 with the adoption of City Ordinance #1153. City Hall and Public Works Facilities serve both homes and businesses citywide. The City Hall and Public Works Facilities fee is collected to mitigate the additional burdens created by new development for city hall and public works facilities and is imposed to finance the costs of new city hall and public works facilities. A City Hall and Public Works Facilities Fee account is established and funds are appropriated pursuant to the City's adopted Capital Improvement Plan. The fee varies depending on development type and is collected for each building payable upon the issuance of the building permit.

The fee is based upon the attached formula and data sheet and varies from type of development.

Account Description	Beginning Fund Balance 07/01/2023	FY 2023-2024	Ending Fund Balance 06/30/2024
<i>Revenues & Other Sources</i>			
Developer Impact Fees		\$ 395,024	
Investment Earnings		5,562	
Contributions - From Other Funds		-	
Total Sources		\$ 400,587	
<i>Expenditures & Other Uses</i>			
Total Uses		\$ 401,521	
Total Available	\$ 935	\$ (935)	\$ (0)

Five Year Test	
<i>Using First In First Out Method</i>	
Unspent Funds Represent Ending Fund Balance	June 30, 2024
Revenues Collected from 2024	(0)
Total Ending Fund Balance	\$ (0)
Finding: Five Year Spent Test was met in accordance with Government Code 66001.	

Capital Improvement Facilities			
Capital Improvement Facilities Actual Expenses	FY 2023-2024	% Complete	% funded with fee
City Civic Center Facilities Expansion Z20006	401,521	20%	2%
Total Capital Improvement Facilities Actual Expenses	\$ 401,521		
Anticipated Future Projects	FY 2024-2025		% funded with fee
City Hall - Z20006	276,316		1%
Total Anticipated Future Projects	\$ 276,316		

City of Lake Elsinore
Community Center Facilities Fees
Government Code 66000 Calculation
FY 2023-2024

The Community Center Facilities Fee became effective on August 23rd, 2005 with the adoption of City Ordinance #1153. Community Center Facilities will primarily serve residents in the City by providing space and facilities for recreation and similar programs. The Community Center Facilities fee is collected to mitigate the additional burdens created by new development for City community center facilities and is imposed to finance the costs of new community center facilities. A Community Facilities Fee account is established and funds are appropriated pursuant to the City's adopted Capital Improvement Plan. The fee varies depending on development type and is collected for each building payable upon the

The fee is based upon the attached formula and data sheet and varies from type of residential development.

Account Description	Beginning Fund Balance 07/01/2023	FY 2023-2024	Ending Fund Balance 06/30/2024
<i>Revenues & Other Sources</i>			
Developer Impact Fees		\$ 262,092	
Investment Earnings		12,592	
Contributions - From Other Funds		-	
Total Sources		\$ 274,684	
<i>Expenditures & Other Uses</i>			
Total Uses		\$ -	
Total Available	\$ 161,274	\$ 274,684	\$ 435,958

Five Year Test

Using First In First Out Method

Unspent Funds Represent Ending Fund Balance	June 30, 2024
Revenues Collected from 2022	\$ 114,653
Revenues Collected from 2023	\$ 46,621
Revenues Collected from 2024	\$ 274,684
Total Ending Fund Balance	\$ 435,958

Finding: Five Year Spent Test was met in accordance with Government Code 66001.

Capital Improvement Facilities

Capital Improvement Facilities Actual Expenses	FY 2023-2024	% Complete	% funded with fee
Total Capital Improvement Facilities Actual Expenses	\$ -		
Anticipated Future Projects	FY 2024-2025		% funded with fee
Lake Community Center Kitchen	\$ 400,000		2%
Total Anticipated Future Projects	\$ 400,000		

City of Lake Elsinore
Lake Side Facilities Fees
Government Code 66000 Calculation
FY 2023-2024

The Lake Side Facilities Fee became effective on August 23rd, 2005 with the adoption of City Ordinance #1153. Lake Side Facilities will primarily serve residents in the City by providing recreation at the lake. The Lake Side Facilities fee is collected to mitigate the additional burdens created by new development for City lake side facilities and is imposed to finance the costs of new lake side facilities. A Lake Side Facilities Fee account is established and funds are appropriated pursuant to the City's adopted Capital Improvement Plan. The fee varies depending on development type and is collected for each building payable upon the issuance of the building permit.

The fee is based upon the attached formula and data sheet and varies from type of residential development.

Account Description	Beginning Fund Balance 07/01/2023	FY 2023-2024	Ending Fund Balance 06/30/2024
<i>Revenues & Other Sources</i>			
Developer Impact Fees		\$ 374,519	
Investment Earnings		19,770	
Total Sources		\$ 394,289	
<i>Expenditures & Other Uses</i>		55,702	
Total Uses		\$ 55,702	
Total Available	\$ 272,059	\$ 338,587	\$ 610,646

Five Year Test

Using First In First Out Method

Unspent Funds Represent Ending Fund Balance

June 30, 2024

Revenues Collected from 2022	\$ 149,018
Revenues Collected from 2023	\$ 67,339
Revenues Collected from 2024	\$ 394,289
Total Ending Fund Balance	\$ 610,646

Finding: Five Year Spent Test was met in accordance with Government Code 66001.

Capital Improvement Facilities

Capital Improvement Facilities Actual Expenses

FY 2023-2024

% Complete

% funded with fee

Launch Pointe Dock Extension Z40032	\$ 55,702	100%	20%
Total Capital Improvement Facilities Actual Expenses	\$ 55,702		
Anticipated Future Projects	FY 2024-2025		% funded with fee
The Reserve at Launch Pointe Z40039	\$ 220,032		22%
Total Anticipated Future Projects	\$ 220,032		

City of Lake Elsinore
Animal Shelter Facilities Fees
Government Code 66000 Calculation
FY 2023-2024

Animal Shelter Facilities will primarily serve residents in the City by providing animal control and adoption services. The Animal Shelter Facilities fee is collected to mitigate the additional burdens created by new development for City animal facilities and is imposed to finance the costs of new animal facilities. An Animal Shelter Facilities Fee account is established and funds are appropriated to pay the City's share of debt service for the Animal Shelter financing. The fee varies depending on development type and is collected for each building payable upon the issuance of the building permit.

The fee is based upon the attached formula and data sheet and varies from type of residential development.

Account Description	Beginning Fund Balance 07/01/2023	FY 2023-2024	Ending Fund Balance 06/30/2024
Revenues & Other Sources			
Developer Impact Fees		\$ 167,199	
Investment Earnings		2,847	
Contributions - From Other Funds		-	
Total Sources		\$ 170,046	
Expenditures & Other Uses			
		160,576	
Total Uses		\$ 160,576	
Total Available	\$ 76	\$ 9,470	\$ 9,546

Five Year Test	
Using First In First Out Method	
Unspent Funds Represent Ending Fund Balance	June 30, 2024
Revenues Collected from 2024	\$ 9,546
Total Ending Fund Balance	\$ 9,546
Finding: Five Year Spent Test was met in accordance with Government Code 66001.	

Capital Improvement Facilities			
Capital Improvement Facilities Actual Expenses	FY 2023-2024	% Complete	% funded with fee
Contribution to Other Funds - 119-9999-5234	\$ 160,576	-	-
Total Capital Improvement Facilities Actual Expenses	\$ 160,576		
Anticipated Future Projects	FY 2024-2025		% funded with fee
	\$ -		-
Total Anticipated Future Projects	\$ -		

Note: The City is advancing funds to pay for the proportionate share of construction of the new Animal Shelter facility, since no funding is available in this DIF fund.

**City of Lake Elsinore
Library Mitigation Fees
Government Code 66000 Calculation
FY 2023-2024**

The Library Mitigation Fee became effective on June 25th, 1977 with the adoption of City Ordinance #573.1 (C) (1-6) and City Ordinance #764.1 in 1986. Library Facilities are considered libraries that meet the Riverside City/County Library Standards that will primarily serve residents in the City by providing the physical facilities necessary to support library. The Library Mitigation fee is collected for future construction of library improvements to assure the necessary library facilities are provided to the community. A Library Mitigation Fee account is established and funds are appropriated pursuant to the City's adopted Capital Improvement Plan. The fee varies depending on development type and is collected for each building payable upon the issuance of the building permit.

The fee is based upon the attached formula and data sheet and equals \$150 per dwelling unit.

Account Description	Beginning Fund Balance 07/01/2023	FY 2023-2024	Ending Fund Balance 06/30/2024
<i>Revenues & Other Sources</i>			
Developer Impact Fees		\$ 78,411	
Investment Earnings		63,377	
Total Sources		\$ 141,788	
<i>Expenditures & Other Uses</i>		366,978	
Total Uses		\$ 366,978	
Total Available	\$ 1,327,151	\$ (225,190)	\$ 1,101,961

<i>Five Year Test</i>	
<i>Using First In First Out Method</i>	
Unspent Funds Represent Ending Fund Balance	June 30, 2024
Revenues Collected from 2008	\$ 79,469
Revenues Collected from 2009	\$ 50,693
Revenues Collected from 2010	\$ 59,383
Revenues Collected from 2011	\$ 74,372
Revenues Collected from 2012	\$ 49,143
Revenues Collected from 2013	\$ 86,794
Revenues Collected from 2014	\$ 111,426
Revenues Collected from 2015	\$ 73,385
Revenues Collected from 2016	\$ 98,605
Revenues Collected from 2017	\$ 115,284
Revenues Collected from 2018	\$ 88,741
Revenues Collected from 2019	\$ 105,722
Revenues Collected from 2020	\$ 119,025
Revenues Collected from 2021	\$ 57,691
Revenues Collected from 2022	\$ 15,630
Revenues Collected from 2023	\$ (225,190)
Revenues Collected from 2024	\$ 141,788
Total Ending Fund Balance	\$ 1,101,961

Finding: Five Year Spent Test was met in accordance with Government Code 66001. The City makes a finding that it will begin the acquisition and design phase to construct a new Library within the next 2 years in accordance with the Fiscal Year 2024-2027 Capital Improvement Program. The expected cost for this project is approximately \$8 million.

<i>Capital Improvement Facilities</i>			
Capital Improvement Facilities Actual Expenses	FY 2023-2024	% Complete	% funded with fee
City Library - Z20003	\$ 366,978	50%	28%
Total Capital Improvement Facilities Actual Expenses	\$ 366,978		
Anticipated Future Projects	FY 2024-2025		% funded with fee
City Library - Z20003	\$ 934,546		71%
Total Anticipated Future Projects	\$ 934,546		

City of Lake Elsinore
Fire Facilities Fees
Government Code 66000 Calculation
FY 2023-2024

The Fire Facilities Fee became effective on June 13th, 2006 with the adoption of City Ordinance #1181. Fire Facilities are considered fire stations and similar public safety facilities that will primarily serve residents in the City by providing the physical facilities necessary to support fire, paramedic and emergency response programs. The Fire Facilities fee is collected to mitigate the additional burdens created by new development for City fire facilities and is imposed to finance the costs of new fire facilities. A Fire Facilities Fee account is established and funds are appropriated pursuant to the City's adopted Capital Improvement Plan. The fee varies depending on development type and is collected for each building payable upon the issuance of the building permit.

The fee is based upon the attached formula and data sheet and varies from type of development.

Account Description	Beginning Fund Balance 07/01/2023	FY 2023-2024	Ending Fund Balance 06/30/2024
Revenues & Other Sources			
Developer Impact Fees		\$ 391,384	
Investment Earnings		36,028	
Total Sources		\$ 427,412	
Expenditures & Other Uses			
Total Uses		\$ -	
Total Available	\$ 578,661	\$ 427,412	\$ 1,006,073

Unspent Funds Represent Ending Fund Balance		June 30, 2024
Revenues Collected from 2021		\$ 284,591
Revenues Collected from 2022		\$ 205,152
Revenues Collected from 2023		\$ 88,918
Revenues Collected from 2024		\$ 427,412
Total Ending Fund Balance		\$ 1,006,073

Finding: Five Year Spent Test was met in accordance with Government Code 66001.

Capital Improvement Facilities			
Capital Improvement Facilities Actual Expenses	FY 2023-2024	% Complete	% funded with fee
Total Capital Improvement Facilities Actual Expenses	\$ -		
Anticipated Future Projects	FY 2024-2025		% funded with fee
Fire Station	\$ 948,879		-
Total Anticipated Future Projects	\$ 948,879		

City of Lake Elsinore
Storm Drain Fees
Government Code 66000 Calculation
FY 2023-2024

Facilities are considered for the development of property within any drainage district designated in the master plan of drainage. The Storm Drain fee is collected for the construction or reimbursement for drainage facilities called for in the master plan within the drainage district. A Storm Drainage Facilities Fee account is established and funds are appropriated pursuant to the City's adopted Capital Improvement Plan. The fee varies depending on location based on the City of Lake Elsinore's drainage facilities plan map and is payable as condition to final map approval or upon issuance of building permit if not previously paid.

The fee is based upon the attached formula and data sheet and varies from location.

Account Description	Beginning Fund Balance 07/01/2023	FY 2023-2024	Ending Fund Balance 06/30/2024
Revenues & Other Sources			
Developer Impact Fees		\$ 154,081	
Investment Earnings		156,446	
Total Sources		\$ 310,526	
Expenditures & Other Uses		3,661	
Total Uses		\$ 3,661	
Total Available	\$ 3,077,018	\$ 306,865	\$ 3,383,883

Five Year Test

Using First In First Out Method

Unspent Funds Represent Ending Fund Balance	June 30, 2024
Revenues Collected from 1991-2014	\$ 5,657,038
Revenues Collected from 2015	(2,234,928)
Revenues Collected from 2016	(1,032,664)
Revenues Collected from 2017	(1,195,753)
Revenues Collected from 2018	(877,702)
Revenues Collected from 2019	86,689
Revenues Collected from 2020	304,740
Revenues Collected from 2021	556,895
Revenues Collected from 2022	1,430,299
Revenues Collected from 2023	378,743
Revenues Collected from 2024	310,526
Total Ending Fund Balance	\$ 3,383,883

Finding: Five Year Spent Test was met in accordance with Government Code 66001.

Capital Improvement Facilities

Capital Improvement Facilities Actual Expenses	FY 2023-2024	% Complete	% funded with fee
Pope Circle Improvements - Z10077	\$ 3,661	85%	1%
Total Capital Improvement Facilities Actual Expenses	\$ 3,661		
Anticipated Future Projects	FY 2024-2025		% funded with fee
Main St Pedestrian and IT Improvements	\$ 757,616		26%
Pope Circle Improvements - Z10077	\$ 56,726		10%
Avenues Drainage Improvements - Z10032	\$ 2,600,000		93%
Collier Ave Culvert Drainage Improvements - Z30013	\$ 262,017		40%
Total Anticipated Future Projects	\$ 3,676,359		