

**City of Lake Elsinore**  
**Traffic Infrastructure Fee**  
**Government Code 66000 Calculation**  
**FY 2022-2023**

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 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.

<b>Account Description</b>	<b>Beginning Fund Balance 07/01/2022</b>	<b>FY 2022-2023</b>	<b>Ending Fund Balance 06/30/2023</b>
<b>Revenues &amp; Other Sources</b>			
Developer Impact Fees		\$ 197,814	
Investment Earnings		4,980	
<b>Total Sources</b>		<b>\$ 202,794</b>	
<b>Expenditures &amp; Other Uses</b>			
		306,263	
<b>Total Uses</b>		<b>\$ 306,263</b>	
<b>Total Available</b>	<b>\$ 198,032</b>	<b>\$ (103,469)</b>	<b>\$ 94,563</b>

<b>Five Year Test</b>			
<i>Using First In First Out Method</i>			
<b>Unspent Funds Represent Ending Fund Balance</b>		<b>June 30, 2023</b>	
Revenues Collected from 2023		\$ 94,563	
<b>Total Ending Fund Balance</b>		<b>\$ 94,563</b>	
<b>Finding:</b> Five Year Spent Test was met in accordance with Government Code 66001.			

<b>Capital Improvement Facilities</b>			
<b>Capital Improvement Facilities Actual Expenses</b>	<b>FY 2022-2023</b>	<b>% Complete</b>	<b>% funded with fee</b>
Other Outside Services - 205-9999-5201	\$ 11,323	-	-
Annual Citywide Intersection Signal Upgrades - Z10052	8,715	50%	4%
Citywide Sidewalk Survey Program - Z10067	154,182	75%	63%
Citywide Sign Inventory - Z10068	132,044	75%	94%
<b>Total Capital Improvement Facilities Actual Expenses</b>	<b>\$ 306,263</b>		
<b>Anticipated Future Projects</b>	<b>FY 2023-2024</b>		<b>% funded with fee</b>
Annual Citywide Intersection Signal Upgrades - Z10052	201,000		100%
Citywide Sidewalk Survey Program - Z10067	245,000		100%
Citywide Sign Inventory - Z10068	140,000		100%
<b>Total Anticipated Future Projects</b>	<b>\$ 586,000</b>		

**City of Lake Elsinore**  
**City Hall and Public Works Facilities Fees**  
**Government Code 66000 Calculation**  
**FY 2022-2023**

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. 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.

<b>Account Description</b>	<b>Beginning Fund Balance 07/01/2022</b>	<b>FY 2022-2023</b>	<b>Ending Fund Balance 06/30/2023</b>
<b>Revenues &amp; Other Sources</b>			
Developer Impact Fees		\$ 69,459	
Investment Earnings		(1,031)	
Contributions - From Other Funds		-	
<b>Total Sources</b>		<b>\$ 68,429</b>	
<b>Expenditures &amp; Other Uses</b>			
		246,039	
<b>Total Uses</b>		<b>\$ 246,039</b>	
<b>Total Available</b>	<b>\$ 178,545</b>	<b>\$ (177,611)</b>	<b>\$ 935</b>

**Five Year Test**

Using First In First Out Method

<b>Unspent Funds Represent Ending Fund Balance</b>	<b>June 30, 2023</b>
Revenues Collected from 2023	935
<b>Total Ending Fund Balance</b>	<b>\$ 935</b>

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

**Capital Improvement Facilities**

<b>Capital Improvement Facilities Actual Expenses</b>	<b>FY 2022-2023</b>	<b>% Complete</b>	<b>% funded with fee</b>
City Civic Center Facilities Expansion Z20006	246,039	10%	23%
<b>Total Capital Improvement Facilities Actual Expenses</b>	<b>\$ 246,039</b>		
<b>Anticipated Future Projects</b>	<b>FY 2023-2024</b>		<b>% funded with fee</b>
City Hall - Z20006	246,039		100%
<b>Total Anticipated Future Projects</b>	<b>\$ 246,039</b>		

**City of Lake Elsinore**  
**Community Center Facilities Fees**  
**Government Code 66000 Calculation**  
**FY 2022-2023**

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. 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.

<b>Account Description</b>	<b>Beginning Fund Balance 07/01/2022</b>	<b>FY 2022-2023</b>	<b>Ending Fund Balance 06/30/2023</b>
<b>Revenues &amp; Other Sources</b>			
Developer Impact Fees		\$ 44,164	
Investment Earnings		2,457	
Contributions - From Other Funds		-	
<b>Total Sources</b>		<b>\$ 46,621</b>	
<b>Expenditures &amp; Other Uses</b>			
<b>Total Uses</b>		<b>\$ -</b>	
<b>Total Available</b>	<b>\$ 114,974</b>	<b>\$ 46,621</b>	<b>\$ 161,595</b>

**Five Year Test**

Using First In First Out Method

**Unspent Funds Represent Ending Fund Balance**

**June 30, 2023**

Revenues Collected from 2023

\$ 161,595

**Total Ending Fund Balance**

**\$ 161,595**

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

**Capital Improvement Facilities**

<b>Capital Improvement Facilities Actual Expenses</b>	<b>FY 2022-2023</b>	<b>% Complete</b>	<b>% funded with fee</b>
<b>Total Capital Improvement Facilities Actual Expenses</b>	<b>\$ -</b>		-
<b>Anticipated Future Projects</b>	<b>FY 2023-2024</b>		<b>% funded with fee</b>
	\$ -		0%
<b>Total Anticipated Future Projects</b>	<b>\$ -</b>		

**City of Lake Elsinore**  
**Lake Side Facilities Fees**  
**Government Code 66000 Calculation**  
**FY 2022-2023**

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. 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.

<b>Account Description</b>	<b>Beginning Fund Balance 07/01/2022</b>	<b>FY 2022-2023</b>	<b>Ending Fund Balance 06/30/2023</b>
Revenues & Other Sources			
Developer Impact Fees		\$ 63,130	
Investment Earnings		4,209	
<b>Total Sources</b>		<b>\$ 67,339</b>	
Expenditures & Other Uses		-	
<b>Total Uses</b>		<b>\$ -</b>	
<b>Total Available</b>	<b>\$ 205,269</b>	<b>\$ 67,339</b>	<b>\$ 272,608</b>

**Five Year Test**

Using First In First Out Method

<b>Unspent Funds Represent Ending Fund Balance</b>	<b>June 30, 2023</b>
Revenues Collected from 2023	\$ 272,608
<b>Total Ending Fund Balance</b>	<b>\$ 272,608</b>

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

**Capital Improvement Facilities**

<b>Capital Improvement Facilities Actual Expenses</b>	<b>FY 2022-2023</b>	<b>% Complete</b>	<b>% funded with fee</b>
<b>Total Capital Improvement Facilities Actual Expenses</b>	<b>\$ -</b>	0%	0%
<b>Anticipated Future Projects</b>	<b>FY 2023-2024</b>		<b>% funded with fee</b>
Boat Dock Additions - Z40034	\$ 274,008		55%
<b>Total Anticipated Future Projects</b>	<b>\$ 274,008</b>		

**City of Lake Elsinore**  
**Animal Shelter Facilities Fees**  
**Government Code 66000 Calculation**  
**FY 2022-2023**

The Animal Shelter Facilities Fee became effective on August 23rd, 2005 with the adoption of City Ordinance #1153. 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. 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.

<b>Account Description</b>	<b>Beginning Fund Balance 07/01/2022</b>	<b>FY 2022-2023</b>	<b>Ending Fund Balance 06/30/2023</b>
<b>Revenues &amp; Other Sources</b>			
Developer Impact Fees		\$ 28,202	
Investment Earnings		262	
Contributions - From Other Funds		-	
<b>Total Sources</b>		<b>\$ 28,464</b>	
<b>Expenditures &amp; Other Uses</b>			
		28,513	
<b>Total Uses</b>		<b>\$ 28,513</b>	
<b>Total Available</b>	<b>\$ 167</b>	<b>\$ (49)</b>	<b>\$ 119</b>

**Five Year Test**

Using First In First Out Method

**Unspent Funds Represent Ending Fund Balance**

	<b>June 30, 2023</b>
Revenues Collected from 2023	\$ 119
<b>Total Ending Fund Balance</b>	<b>\$ 119</b>

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

**Capital Improvement Facilities**

<b>Capital Improvement Facilities Actual Expenses</b>	<b>FY 2022-2023</b>	<b>% Complete</b>	<b>% funded with fee</b>
Contribution to Other Funds - 119-9999-5234	\$ 28,513	-	-
<b>Total Capital Improvement Facilities Actual Expenses</b>	<b>\$ 28,513</b>		
<b>Anticipated Future Projects</b>	<b>FY 2023-2024</b>		<b>% funded with fee</b>
	\$ -		-
<b>Total Anticipated Future Projects</b>	<b>\$ -</b>		

**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 2022-2023**

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. 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.

<b>Account Description</b>	<b>Beginning Fund Balance 07/01/2022</b>	<b>FY 2022-2023</b>	<b>Ending Fund Balance 06/30/2023</b>
<b>Revenues &amp; Other Sources</b>			
Developer Impact Fees		\$ 12,970	
Investment Earnings		22,194	
<b>Total Sources</b>		<b>\$ 35,164</b>	
<b>Expenditures &amp; Other Uses</b>			
<b>Total Uses</b>		<b>\$ -</b>	
<b>Total Available</b>	<b>\$ 1,294,859</b>	<b>\$ 35,164</b>	<b>\$ 1,330,023</b>

**Five Year Test**

Using First In First Out Method

<b>Unspent Funds Represent Ending Fund Balance</b>	<b>June 30, 2023</b>
Revenues Collected from 2007	\$ 107,212
Revenues Collected from 2008	\$ 81,752
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	\$ 35,164
<b>Total Ending Fund Balance</b>	<b>\$ 1,330,021</b>

**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.

**Capital Improvement Facilities**

<b>Capital Improvement Facilities Actual Expenses</b>	<b>FY 2022-2023</b>	<b>% Complete</b>	<b>% funded with fee</b>
	\$ -	0%	0%
<b>Total Capital Improvement Facilities Actual Expenses</b>	<b>\$ -</b>		
<b>Anticipated Future Projects</b>	<b>FY 2023-2024</b>	<b>% funded with fee</b>	
City Library - Z20003	\$ 1,301,159	52%	
<b>Total Anticipated Future Projects</b>	<b>\$ 1,301,159</b>		

**City of Lake Elsinore**  
**Fire Facilities Fees**  
**Government Code 66000 Calculation**  
**FY 2022-2023**

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. 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.

<b>Account Description</b>	<b>Beginning Fund Balance 07/01/2022</b>	<b>FY 2022-2023</b>	<b>Ending Fund Balance 06/30/2023</b>
Revenues & Other Sources			
Developer Impact Fees		\$ 79,514	
Investment Earnings		9,405	
<b>Total Sources</b>		<b>\$ 88,918</b>	
Expenditures & Other Uses		-	
<b>Total Uses</b>		<b>\$ -</b>	
<b>Total Available</b>	<b>\$ 490,956</b>	<b>\$ 88,918</b>	<b>\$ 579,874</b>

**Five Year Test**

Using First In First Out Method

<b>Unspent Funds Represent Ending Fund Balance</b>	<b>June 30, 2023</b>
Revenues Collected from 2021	\$ 285,804
Revenues Collected from 2022	\$ 205,152
Revenues Collected from 2023	\$ 88,918
<b>Total Ending Fund Balance</b>	<b>\$ 579,874</b>

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

**Capital Improvement Facilities**

<b>Capital Improvement Facilities Actual Expenses</b>	<b>FY 2022-2023</b>	<b>% Complete</b>	<b>% funded with fee</b>
	\$ -		
<b>Total Capital Improvement Facilities Actual Expenses</b>	<b>\$ -</b>		
<b>Anticipated Future Projects</b>	<b>FY 2023-2024</b>		<b>% funded with fee</b>
	\$ -		0%
<b>Total Anticipated Future Projects</b>	<b>\$ -</b>		

**City of Lake Elsinore**  
**Storm Drain Fees**  
**Government Code 66000 Calculation**  
**FY 2022-2023**

The Storm Drain Facilities Fee became effective in 1991 with the adoption of City Ordinance #919. Storm Drain 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. 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.

<b>Account Description</b>	<b>Beginning Fund Balance 07/01/2022</b>	<b>FY 2022-2023</b>	<b>Ending Fund Balance 06/30/2023</b>
<b>Revenues &amp; Other Sources</b>			
Developer Impact Fees		\$ 348,591	
Investment Earnings		52,961	
<b>Total Sources</b>		<b>\$ 401,552</b>	
<b>Expenditures &amp; Other Uses</b>			
		22,809	
<b>Total Uses</b>		<b>\$ 22,809</b>	
<b>Total Available</b>	<b>\$ 2,704,984</b>	<b>\$ 378,743</b>	<b>\$ 3,083,727</b>

**Five Year Test**

Using First In First Out Method

<b>Unspent Funds Represent Ending Fund Balance</b>	<b>June 30, 2023</b>
Revenues Collected from 1991-2014	\$ 5,667,408
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
<b>Total Ending Fund Balance</b>	<b>\$ 3,083,727</b>

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

**Capital Improvement Facilities**

<b>Capital Improvement Facilities Actual Expenses</b>	<b>FY 2022-2023</b>	<b>% Complete</b>	<b>% funded with fee</b>
Pope Circle Improvements - Z10077	\$ 22,809	75%	8%
<b>Total Capital Improvement Facilities Actual Expenses</b>	<b>\$ 22,809</b>		
<b>Anticipated Future Projects</b>	<b>FY 2023-2024</b>		<b>% funded with fee</b>
Annual Citywide Surface & Minor Drain Imprvmnts - Z10000	\$ 195,000		100%
Pope Circle Improvements - Z10077	\$ 280,000		100%
Avenues Drainage Improvements - Z10032	\$ 941,763		100%
Collier Ave Culvert Drainage Improvements - Z30013	\$ 600,000		100%
<b>Total Anticipated Future Projects</b>	<b>\$ 2,016,763</b>		