

30) **Annual AB 1600 Development Impact Fee Compliance Report for Fiscal Year 2023-24**

Open the Public Hearing, invite public comment, and continue to January 14, 2025.



REPORT TO CITY COUNCIL

To: Honorable Mayor and Members of the City Council

From: Jason Simpson, City Manager

Prepared by: Shannon Buckley, Assistant City Manager

Date: December 10, 2024

Subject: Annual AB 1600 Development Impact Fee Compliance Report for Fiscal Year 2023-24

Recommendation

Open the Public Hearing, invite public comment, and continue to January 14, 2025.

Background

The City of Lake Elsinore collects development impact fees for Traffic Infrastructure, City Hall and Public Works Facilities, Community Center Facilities, Lakeside Facilities, Animal Shelter Facilities, Fire Facilities, Library Facilities, and Drainage Facilities.

The Mitigation Fee Act (AB 1600; Government Code Section 66000 *et seq.*) sets forth the requirements the City must follow in connection with such development impact fees, which are imposed to defray the construction cost of public facilities related to development projects. Also, AB 1600 imposes specific accounting and comprehensive annual reporting requirements for the fees collected.

For accounting purposes, the development impact fees must be segregated from the City's general funds and other funds or accounts containing fees collected for other improvements. Interest on each development fee fund or account must be credited to that special revenue fund or account and used for the purposes for which the fees were collected.

Government Code Section 66006 contains comprehensive annual reporting requirements for development impact fees. This statute requires the City to make the following information available to the public annually for each development impact fee:

AB1600 Annual Report for Fiscal Year 2023-24

- A brief description of the type of fee in the account.
- The amount of the fee.
- The beginning and ending balance of the account for the fiscal year.
- The dollar amount of fees collected.
- The interest earned.
- Identification of each public improvement on which fees from the account were expended, the dollar amount of expenditures on each improvement, and an identification of the percentage of the cost of the improvement being funded with impact fees.
- Identify an approximate date by which 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.
- Description of each inter-fund transfer or loan made from the account, including the public improvement for which the transferred or loaned fees will be expended.
- The amount of any refunds made according to the statute.
- Findings, under Government Code section 66001(d), for portions of the fee account that are unexpended in the fifth fiscal year following the initial deposit in the account and every five years thereafter.

Staff has compiled the attached AB 1600 Fiscal Year 2023-24 report per the Fee Mitigation Act. The report provides an annual accounting of the activity in each development impact fee special revenue fund for the fiscal year ending June 30, 2024, and a five-year history. The report also provides a plan for future use of the unexpended special revenue fund balances. The report is available on the City's website, and copies were sent to the Building Industry Association ("BIA") along with SCE and the Gas Co. for review as they requested.

In addition to the development impact fees reported in the attached AB 1600 Report, the City imposes the Western Riverside County Transportation Uniform Mitigation Fee (TUMF) and the local development fee for the Multiple Species Habitat Conservation Plan (MSHCP). These fees are a "pass-through" to WRCOG and RCA through the City's participation in these specific regional programs. Evaluation and accounting of these regionally based fees are outside the scope of the City's AB 1600 Report.

In order to provide additional time for public review and comment, staff recommends that the public hearing be continued to January 14, 2025. At that time, staff will present the report, additional public comment will be welcome, and the City Council will receive and file the report and adopt findings upon close of the public hearing. The AB 1600 Report will remain posted on the City's website.

Discussion

On June 27, 1989, the City Council adopted Ordinance Number 860, establishing its first AB 1600 development fee for Library Facilities. Subsequently, the City Council adopted and updated various other development impact fees applicable to new development within the City. Development impact fees finance the design, construction, and acquisition of facilities and equipment necessary to accommodate future development within the City. Through the General Plan and fee studies, the City of Lake Elsinore has established the nexus between development, the capital improvements necessary to mitigate the effects of development, and approved fees to fund the mitigation measures.

Collected development impact fees are segregated and placed in special revenue funds, which earn interest. Those funds are held for the facilities for which the fees are collected, per Government Code Section 66006. As of June 30, 2024, the City collected eight separate and distinct fees under AB 1600. Following is a summary listing of the fees, along with the balance for each fee account on June 30, 2024:

Development Impact Fee:	Ending Balance @ 6/30/24
Traffic Infrastructure Fee	\$ 688,452.68
City Hall and Public Works Facilities Fees	(0.00)
Community Center Facilities Fees	435,957.59
Lake Side Facilities Fees	610,646.09
Animal Shelter Facilities Fees	9,545.72
Library Mitigation Fees	1,101,960.66
Fire Facilities Fees	1,006,072.62
Storm Drain Fees	3,383,882.87
Total	\$ 7,236,518.23

The AB1600 Report includes a detailed expenditure and revenue report for each development impact fee special revenue fund. The nature of the development impact fee special revenue funds is such that the timing of receipt of revenues and construction of the related capital projects rarely coincide. As a practical matter, revenues are collected over time and accumulated until a development-related project is needed; in years of construction, accumulated reserves will be used up. No inter-fund transfers or loans have been made from capital accounts, and no refunds have been made.

Using the expenditure and revenue reports to determine whether the fees have been spent within five years of collection, the total expenditures and transfers-out over the five years must be added together. Then, that total must be subtracted from the earliest fund balance. In several instances, this calculation shows that not only have fees collected five years ago been spent, but depending on the fund, fees collected in the ensuing years have also been spent.

Although AB1600 requires fees collected from developers to be expended or committed within five years, the law allows exceptions in recognition that some project costs can be of a magnitude that takes more than five years to accrue adequate funds, or matching funds may not be available within the five years. AB 1600 requires the City to make certain findings regarding any unexpended development impact fee funds, whether committed or uncommitted, remaining after the fifth fiscal year following the first deposit and every five years after that.

The AB1600 excludes fees collected under development agreements adopted according to (Section 65864) from the definition of “fees,” so it has been generally accepted that only fees collected as a condition of development for the cost of public facilities are subject to the AB1600 requirements.

However, the development agreement statutes require “for any development agreement entered into on or after January 1, 2004, a city, county, or city and county shall comply with Section 66006 for any fee it receives or cost it recovers.” This provision falls under the following eight development agreements (see Attachment 2).

- Village at Lakeshore (aka Westlake) – Pay \$500/unit Development Agreement Fee and \$2.00/square foot Affordable Housing In-Lieu Fee and fees covered in the AB1600 report.
- Laing (aka Summerly) – Paid \$4,500/unit for the Development Agreement Fee, which was credited against the cost of the golf course and other improvements, and \$1.30/sf Summerly Traffic Impact Fee in addition to fees covered in the AB1600 report. Project is complete.
- Mohr Affinity - Paid Initial Development Agreement Fee \$50,000; Pay \$2.50/sf Commercial Development Agreement Fee
- Alberhill Villages – Paid Initial Development Agreement Fee \$100,000; Pay Development Agreement Fee (subject to annual adjustment and subject to limited exemptions) \$4,500/Single Family unit, \$3,200/Multi-Family unit; \$2,500/Mixed Use unit; \$1.00/sf Commercial/Retail/Industrial Building and Private Institutional/Places of Worship (non-sanctuary); Pay \$2.00/sf Alberhill Park Fee in addition to fees covered in the AB1600 report.
- Tri Pointe Homes (Canyon Hills Estates) – Pay \$5,500/dwelling unit Development Agreement Fee and fees covered in the AB1600 Report.
- SPT and Richland (Ramsgate) - Pay \$5,500/dwelling unit Development Agreement Fee and fees covered in the AB1600 Report.
- Canadian Pacific Land, LLC, and Strack Farms Land, LLC, - Pay \$5,500/dwelling unit Development Agreement Fee, \$2.00 per square foot affordable housing fee and fees covered in the AB1600 Report.
- T.T. Group, Inc., - Pay \$5,500/dwelling unit Development Agreement Fee, \$2.00 per square foot affordable housing fee and fees covered in the AB1600 Report.

All development impact fee categories satisfy the provision of AB1600, which requires funds to be expended within five years. Moreover, the City's Five-year (2024/25-2028/29) Capital Improvement Program (CIP), adopted on June 25, 2024, provides detail regarding the sources, amounts, and approximate dates of funding anticipated over a five-year period that will be used to complete the financing of future capital projects such that all fund equity balances have been programmed to fund projects.

Fiscal Impact

Tracking the fund activities, summarizing the activity for the AB 1600 Report, and preparing the report require accounting and administrative resources. No funds were expended on outside sources to comply with this unfunded State mandate. This is a required reporting and compliance report per the California Government Code 66006.

Attachments

Attachment 1 - AB1600 Annual Report

Attachment 2 - Development Agreement Annual Report

Attachment 3 - Development Impact & Mitigation Fee Schedule

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
Revenues & Other Sources			
Developer Impact Fees		\$ 395,024	
Investment Earnings		5,562	
Contributions - From Other Funds		-	
Total Sources		\$ 400,587	
Expenditures & Other Uses			
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
<i>Revenues & Other Sources</i>			
Developer Impact Fees		\$ 154,081	
Investment Earnings		156,446	
Total Sources		\$ 310,526	
<i>Expenditures & Other Uses</i>		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		

DEVELOPMENT AGREEMENTS - POST JANUARY 1, 2004

CITY OF LAKE ELSINORE, CALIFORNIA

DEVELOPMENT AGREEMENT - POST JANUARY 1, 2004 FEES SUBJECT TO SECTION 66006

DEVELOPMENT AGREEMENT	PROJECT STATUS	TOTAL UNITS	UNITS TO DATE	DAG FEE	AFFORDABLE HOUSING IN-LIEU FEE	ALBERHILL PARK FEE	SUMMERLY TRAFFIC IMPACT FEE ("STIF")	EXISTING DIF FEES PER ORDINANCE
VILLAGES AT LAKESHORE ("WESTLAKE") (RESIDENTIAL)	PROJECT COMPLETE							
\$500 DAG Fee per unit 2020-2021 Affordable Housing Fee (\$2 per sq ft)		169	169	\$ 84,500	\$ 545,602			YES, COVERED IN THE AB1600 REPORT.
		<u>169</u>	<u>169</u>	<u>\$ 84,500</u>	<u>\$ -</u>	<u>N/A</u>	<u>N/A</u>	
LAING-CP ("SUMMERLY") (RESIDENTIAL)	PROJECT COMPLETE							
Description: \$4,500 DAG fee per unit for extraordinary infrastructure								
2010-2011			7	\$ 31,500				
2011-2012			77	346,500				
2012-2013			181	814,500				
2013-2014			115	517,500				
2014-2015			138	621,000				
2015-2016			183	823,500				
2016-2017			227	1,021,500				
2017-2018			209	940,500				
2018-2019			264	1,188,000				
2019-2020			26	117,000				
2020-2021			115	517,500				
2021-2022			126	567,000				
<i>SUBTOTAL</i>		<u>1,668</u>	<u>1,668</u>	<u>\$ 7,506,000</u>				
STIF - Summerly Traffic Impact Fee (\$1.30 per sq ft)								
2017-2018							\$ 1,582,388.91	
2018-2019							437,323.20	
2019-2020							662,677.06	
2020-2021							559,799.20	
2021-2022							(109,564.63)	
Interest Earnings Accumulated							193,414.59	
<i>SUBTOTAL</i>							<u>\$ 3,326,038.33</u>	
		<u>1,668</u>	<u>1,668</u>	<u>\$ 7,506,000</u>	<u>N/A</u>	<u>N/A</u>	<u>\$ 3,326,038.33</u>	
CANYON HILLS ESTATES (RESIDENTIAL)	PROJECT NOT STARTED							
\$5,500 DAG FEE		132	-	0				YES, COVERED IN THE AB1600 REPORT.
ALBERHILL VILLAGES (RESIDENTIAL)	PROJECT NOT STARTED							
Alberhill Park Fee - SINGLE FAMILY (SFR)		2,724	-	\$ 100,000	\$ -	\$ -	\$ -	YES, COVERED IN THE AB1600 REPORT.
Alberhill Park Fee - MULTI-FAMILY (MFR)		3,420	-	-	-	-	-	
Alberhill Park Fee - MIXED USE DWELLING		1,880	-	-	-	-	-	
		<u>8,024</u>	<u>-</u>	<u>\$ 100,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

Alberhill Villages – Paid Initial Development Agreement Fee \$100,000; Pay Development Agreement Fee (subject to annual adjustment and subject to limited exemptions) \$4,500/Single Family unit, \$3,200/Multi-Family unit; \$2,500/Mixed Use unit; \$1.00/sf Commercial/Retail/Industrial Building and Private Institutional/Places of Worship (non-sanctuary); Pay \$2.00/sf Alberhill Park Fee in addition to fees covered in the AB1600 report.



CITY OF LAKE ELSINORE DEVELOPMENT IMPACT & MITIGATION FEES

1. Capital Improvement Fund:

a. Park Capital Improvement Fund Fees:

Subdivisions under 50 parcels, apartments, Condominiums, fourplexes, triplexes, duplexes, Single-family residences:

- | | |
|-----------------------------|------------------|
| 1. Single-Family Residences | \$1,600 per unit |
| 2. Duplexes | \$1,500 per unit |
| 3. Triplexes | \$1,500 per unit |
| 4. Fourplexes | \$1,450 per unit |
| 5. Apartments | \$1,400 per unit |

Subdivisions over 50 parcels:

Dedicate land or pay an in-lieu fee equal to the fair market value of the land that would have otherwise been dedicated. The formula for determining the amount of land to be dedicated is as follows:

Average number of persons per unit x number of units proposed divided by park acreage standard. (Established ratio of five park acres to one thousand population.)

Commercial and industrial developments:

All commercial and industrial developments shall pay the following fees to The City of Lake Elsinore for the purpose of establishing, improving and maintaining park land within the City:

- | | |
|------------|---------------------|
| Commercial | \$.10 per sq. ft. * |
| Industrial | \$.10 per sq. ft. |

*All fees are based on square footage of enclosed space as determined by the City of Lake Elsinore's Building and Safety Division.

PARKLAND DEDICATION FORMULA TABLE

Types of dwellings	Density/ DU
Single-family	3.6
Duplex, Medium-Low	3.1
Apartments/Condos	1.8

b. Storm Drain Capital Improvement Fund Fee based on location as shown on the City of Lake Elsinore's Drainage Facilities Plan Map.

c. Traffic Impact Fee:

Single Family Residential	\$1,369.00 per unit
Multi Family Residential	\$959.00 per unit
Commercial Building	\$3.84 per sq. ft. of building
Office Building	\$1.45 per sq. ft. of building
Industrial Building	\$0.81 per sq. ft. of building

Commercial/Industrial

Industrial Use	\$1.86 per square foot
Retail Commercial Use	\$7.72 per square foot
Service Commercial Use	\$4.89 per square foot
Class A and B Office	\$2.45 per square foot

d. Library Capital Improvement Fund Fee:

All residential properties - \$150.00 per dwelling unit

f. Development Impact Fee:

	<u>Per Dwelling Unit</u>		
	<u>SFDU</u>	<u>MF 2-4</u>	<u>MF 5+</u>
City Hall & Public Works Facilities	\$809	\$696	\$404
Community Center Facilities	\$545	\$469	\$272
Lakeside Facilities	\$779	\$671	\$389
Animal Shelter Facility	\$348	\$299	\$174
Total Public Building Impact fee	\$2,481	\$2,135	\$1,239

	<u>Per 1000 Square Feet</u>		
	<u>Office</u>	<u>Retail</u>	<u>Industrial</u>
City Hall & Public Works Facilities	\$180	\$108	\$36

g. Fire Facility:

<u>Per Dwelling Unit</u>		<u>Per 1000 Square Feet</u>		
<u>SFDU</u>	<u>MF</u>	<u>Office</u>	<u>Retail</u>	<u>Industrial</u>
\$751	\$612	\$337	\$489	\$159

h. Affordable Housing in-lieu Fee

All residential properties - \$2.00 per square foot of “assessable space”. “Assessable space” is defined as follows:



Updated July 1, 2024

All the square footage within the perimeter of a residential structure, not including any carport, walkway, garage, overhang, patio, enclosed patio, detached accessory structure, or similar area. The amount of the square footage within the perimeter of a residential structure shall be calculated by the building department of the City of Lake Elsinore in accordance with the standard practice of the City of Lake Elsinore in calculating structural perimeters.

MULTIPLE SPECIES HABITAT CONSERVATION PLAN

[Permits and Fees | Western Riverside County Regional Conservation Authority \(wrc-rca.org\)](https://www.wrc-rca.org/permits-and-fees)

Updated July 1, 2024