



8E

CITY COUNCIL REPORT

SUBJECT: City Development Fee Programs Annual Report for the Fiscal Year 2020-21

SUBMITTED BY: Mark Scott, Interim Finance Director

DEPARTMENT: Finance

DATE: December 14, 2021

STRATEGIC RELEVANCE: Necessary Administrative Action

STAFF RECOMMENDATION(S):

Receive and File

BACKGROUND / INTRODUCTION:

In 1987, the California Legislature passed Assembly Bill 1600 (AB 1600), also known as the Mitigation Fee Act (Government Code, Sections 66000 et seq.) that governs the establishment and administration of development impact fees. A development impact fee is a monetary exaction other than a tax or special assessment that is charged by a local agency to new development for the purposes of defraying costs of public facilities needed as a result of impacts created by the new development.

Government Code 66006(b) states the following requirements as pertains to Development Impact Fees:

For each separate account or fund established the local agency shall, within 180 days after the last day of each fiscal year, make available to the public the following information for the fiscal year:

- (A) A brief description of the type of fee in the account or fund
- (B) The amount of the fee
- (C) The beginning and ending balance of the account or fund
- (D) The amount of fees collected and interest earned
- (E) An identification of 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.
- (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.
- (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.



(H) The amount of refunds made (as pursuant to GC 66001 e) due to sufficient funds being collected to complete financing on incomplete public improvements, and the amount of reallocation of funds made (as pursuant to GC 66001 f) due to administrative costs of refunding unexpended revenues exceeding the amount to be refunded.

Government Code 66001(d) (1) states the following requirements as pertains to Development Impact Fees:

For the fifth fiscal year following the first deposit into the account or fund, and every five years thereafter, the local agency shall make all of the following findings with respect to that portion of the account or fund remaining unexpended, whether committed or uncommitted:

- (A) Identify the purpose to which the fee is to be put
- (B) Demonstrate a reasonable relationship between the fee and the purpose for which it is charged
- (C) Identify all sources and amounts of funding anticipated to complete financing in incomplete improvements
- (D) Designate the approximate dates on which the funding referred to in subparagraph C is expected to be deposited in the appropriate account or fund

FINDINGS / ANALYSIS:

A summary of the City’s impact fees and their fund balances for fiscal year ending June 30, 2021 are listed below.

Fund 215- Park-In-Lieu	\$ 1,007,228
Fund 240- Transportation Facilities	\$ 8,583,820
Fund 241- Police Facilities	\$ 1,606,750
Fund 242- Fire Facilities	\$ 729,034
Fund 243- City Admin Facilities	\$ 1,463,243
Fund 244- Library Facilities	\$ 1,120,773
Fund 246- Parks Facilities	\$ 6,664,822
Fund 247- Drainage Facilities	\$ 1,115,441
Fund 290- Oak Tree Mitigation	\$ 2,084,188
Fund 715- Water Facilities	\$ 5,222,370
Fund 725- Wastewater Facilities	\$ 7,622,455
Fund 735- Solid Waste Facilities	\$ 2,910,432

POLICY COMPLIANCE: N/A

CONCLUSION:

The AB 1600 report has been prepared by NBS Government Finance Group and provides information which meets the annual reporting requirements described in the Government Code for each City development impact fee.

The AB 1600 report has been posted on the City’s website for public viewing.

FISCAL IMPACT:





None

REPORT ACCOUNTABILITY:

This staff report has been reviewed by the City Attorney for legal sufficiency and by the City Manager for content.

The Finance Department has reviewed this staff report and certifies budgeted funds are available, unless a budget amendment is being requested as part of this action item.

ATTACHMENTS:

Attachment A: City Development Fee Programs Annual Report for the Fiscal Year 2020-21



CITY OF LINCOLN

Annual Development Impact Fee Report

Fiscal Year Ended June 30, 2021

November 29, 2021



City of Lincoln



City Officials

Alyssa Silhi, Mayor

Holly Andreatta – Vice Mayor

Dan Karleskint, Councilmember

Paul Joiner, Councilmember

William “Bill” Lauritsen, Councilmember

Officers

Richard Pearl, City Treasurer

Administrative Team

Mark Scott, Interim City Manager

Kristine Mollenkopf, City Attorney

Ruthann Codina, Budget Manager

Sandra Cooke, Accounting Manager

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Attachment – Current Impact Fee Schedule

1. DEVELOPMENT IMPACT FEE REPORT

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

1.1 Annual Report

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

1. A brief description of the type of fee in the account or fund; *(report section 2)*
2. The amount of the fee; *(report section 2 and attachment)*
3. The beginning and ending balance of the account or fund; *(report section 3)*
4. The amount of the fees collected and interest earned; *(report section 3)*
5. Identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement, including the percentage of the cost of the public improvement that was funded with fees; *(report section 4)*
6. Identification of the approximate date by which the construction of a public improvement will commence, if the City determines sufficient funds have been collected to complete financing of an incomplete public improvement; *(report section 4)*
7. A description of each inter-fund transfer or loan made from the account or fund, including interest rates, repayment dates, and a description of the improvement on which the transfer or loan will be expended; *(report section 5)*
8. The amount of any refunds or allocations made pursuant to Section 66001, paragraphs (e) and (f). *(report section 6)*

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

1.2 Five-Year Report

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

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

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

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

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

2. CURRENT IMPACT FEES

Development impact fees in the City of Lincoln are called Public Facilities Element Fees (“PFE Fees”). These fees are one time charges levied on new development in Lincoln to fund various infrastructure, facilities, vehicles, and equipment, as presented in the Lincoln Public Facilities Element Fee Program Nexus Study Update, dated March 13, 2012 (the “2012 Nexus Study”).

2.1 Types of Impact Fees and Impact Fee Funds

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

Fund No.	Fee Name	Purpose and Use of the Fee
215	Park In Lieu	Park-in-lieu fees, tracked in Fund 215, are governed by the Quimby Act (GC 66477), not the Mitigation fee Act, and are not subject to the same standards of reporting as Lincoln’s other PFE fees. However, the Quimby Act does contain requirements to schedule and plan for the use of funds collected and any fees not committed within five years must be refunded. The financial summary for Park-in-Lieu fees is provided for informational purposes only since they are often charged, administered, and spent in a manner like development impact fees.
240	Transportation	The purpose of the transportation fee is to fund transportation facilities costs attributable to the impact from new development. The transportation fee will be used to fund the construction of transportation-related facilities identified by the City as necessary to serve new development.
241	Police	The purpose of the police fee is to fund the fair share portion of police facilities, vehicles, and equipment costs attributable to the impact from new development. The police fee will be used to fund the purchase or construction of police station facilities, vehicles, and equipment identified by the City to serve new development.
243	Administration	The purpose of the administration facilities fee is to fund City administration facilities costs attributable to the impact from new development. The administration facilities fee will be used to fund the construction of administration building space that has been identified by the City to serve new development.
244	Library	The purpose of the library fee is to fund library facilities costs attributable to the impact from new development. The library fee will be used to fund the construction of library facilities that have been identified by the City to serve new development. The City has an existing 40,000 square foot library that serves PFE Area No. 1 and as a result, the City no longer charges a library fee on development in Area No. 1.

Fund No.	Fee Name	Purpose and Use of the Fee
246	Park and Recreation	The purpose of the parks and recreation fee is to fund park and recreation facilities attributable to the impact from new development. The parks and recreation fee will be used to fund the construction of park and recreation facilities that have been identified by the City to serve new development.
247	Drainage	The purpose of the drainage fee is to fund drainage facilities that are attributable to the impact from new development. The drainage fee will be used to fund the construction of drainage facilities identified by the City as necessary to serve new development.
262	Fire	The purpose of the fire fee is to fund fire facilities costs attributable to the impact from new development. The fire fee will be used to fund the fair share portion of fire stations, fire vehicles and equipment.
290	Oak Tree	Oak Tree Mitigation fees, tracked in Fund 290, are fees imposed by the City when development does not comply with the City's design guidelines for the preservation of oak trees. Though not development impact fees governed by the Mitigation Fee Act, the City has decided to report on these fees in a similar manner to PFE fees.
715	Water	The purpose of the water fee is to fund water facilities that are attributable to the impact from new development. The water fee will be used to fund construction of water facilities that have been identified by the City as necessary to serve new development.
725	Wastewater	The purpose of the wastewater fee is to fund wastewater connection and reclaimed water facilities that are attributable to the impact from new development. The wastewater connection and reclaimed water fee will be used to fund the fair share portion of the cost of constructing of wastewater connection and reclaimed water facilities that have been identified by the City as necessary to serve new development.
735	Solid Waste	The purpose of the solid waste fee is to fund solid waste vehicles and equipment costs attributable to the impact from new development. The solid waste fee will be used to fund the purchase of solid waste vehicles as identified by the City to serve new development.

2.2 Current Fee Schedule

The Attachment to this Report provides a copy of Lincoln's current PFE Fee Schedule.

3. FINANCIAL SUMMARY REPORT

The following financial summary report provides a statement of revenue, expenditures, and changes in fund balance for each impact fee fund, for the Fiscal Year End June 30, 2021.

Fund No. Description	215 Park In-Lieu	240 Transportation	241 Police	242 Fire	243 Administration	244 Library
REVENUES						
Fees	9,984	2,014,659	849,005	286,960	734,495	-
Interest	15,037	102,633	23,159	8,240	15,459	16,549
Loan Payments	-	136,588	-	-	-	-
Other Revenue	(12,107)	(84,194)	(19,328)	(7,011)	(13,385)	(13,353)
Transfers In	-	1,401,034	-	-	-	-
Total Revenues	12,914	3,570,721	852,836	288,189	736,569	3,195
Expenditures						
Expenditures	68,021	1,116,892	668,843	543	593	157,770
Loan Payments	-	130,248	-	25,840	-	-
Total Expenditures	68,021	1,247,140	668,843	26,383	593	157,770
REVENUES OVER (UNDER) EXPENDITURES	(55,108)	2,323,581	183,993	261,806	735,976	(154,575)
Fund Balance, Beginning of the Year¹	1,062,336	6,260,239	1,422,757	467,228	727,267	1,275,348
Fund Balance, End of the Year²	1,007,228	8,583,820	1,606,750	729,034	1,463,243	1,120,773

¹ Beginning Fund Balance matches financial reports provided by the City's Finance Department

² Ending Fund Balance is calculated using the revenue and expenditure inputs and may not exactly match the City's official financial statements

Fund No.	246	247	290	715	725	735
Description	Parks	Drainage	Oak Tree	Water	Wastewater	Solid Waste
REVENUES						
Fees	3,045,946	603,747	86,055	2,840,701	1,727,479	666,795
Interest	75,082	11,885	29,104	56,914	77,460	36,367
Loan Payments	-	-	7,820	-	-	6,277
Other Revenue	(64,513)	14,207	(23,892)	49,355	1,041,257	(30,323)
Transfers In	-	-	-	-	-	-
Total Revenues	3,056,515	629,840	99,088	2,946,970	2,846,196	679,116
Expenditures						
Expenditures	4,728	456	5,257	1,958,424	30,162	65,243
Loan Payments	-	12,617	-	-	-	-
Total Expenditures	4,728	13,073	5,257	1,958,424	30,162	65,243
REVENUES OVER (UNDER) EXPENDITURES	3,051,787	616,767	93,831	988,546	2,816,034	613,873
Fund Balance, Beginning of the Year¹	3,613,035	498,674	1,990,357	4,233,824	4,806,422	2,296,559
Fund Balance, End of the Year²	6,664,822	1,115,441	2,084,188	5,222,370	7,622,455	2,910,432

¹ Beginning Fund Balance matches financial reports provided by the City's Finance Department

² Ending Fund Balance is calculated using the revenue and expenditure inputs and may not exactly match the City's official financial statements

4. PUBLIC IMPROVEMENTS

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

FISCAL YEAR 2020/21 PUBLIC IMPROVEMENT EXPENDITURES

Fund	Fund Name	Project Name	Project Start	Project Finish	Project Phase	Total Project Funding	Total Impact Fee Funded Amount	% Impact Fee Funded	PFE Fees			
									Total Prior Year Impact Fee Expenditures	FY 2021 Impact Fee Expenditures	Impact Fee Funding Remaining	
215	Park In-Lieu	Pete Singer Park playground matting replacement	2020/21	2020/21	Active	\$ 85,000	\$ 85,000	100%	\$ -	\$ 67,237	\$ 17,763	
240	Transportation	East Joiner Pkwy Widening	2018/19	2021/22	Active	\$ 10,910,000	\$ 10,250,000	94%	\$ -	\$ 1,096,038	\$ 9,153,962	
241	Police	Public Safety Radio upgrade - T011	2020/21	2020/21	Active	\$ 348,569	\$ 348,569	100%	\$ -	\$ 348,569	\$ -	
241	Police	Police Dept Roof Repair	2020/21	2020/21	Active	\$ 83,000	\$ 77,000	93%	\$ 6,000	\$ 62,168	\$ 8,832	
241	Police	Police Dept Warehouse expansion	2020/21	2020/21	Active	\$ 606,000	\$ 606,000	100%	\$ -	\$ 257,220	\$ 348,780	
244	Library	Library Collections	2007/08	on-going	Active	\$ 1,313,863	\$ 1,313,863	100%	\$ 1,242,147	\$ 71,716	\$ -	
244	Library	Library System Migration - T012	2020/21	2020/21	Active	\$ 52,000	\$ 52,000	100%	\$ -	\$ 52,000	\$ -	
244	Library	Library Site Access Improvements - 405	2016/17	2020/21	Active	\$ 138,146	\$ 138,146	100%	\$ 117,510	\$ 20,636	\$ -	
244	Library	12 Bridges Library Improvements - 373	2018/18	2020/21	Active	\$ 307,756	\$ 307,756	100%	\$ 294,993	\$ 12,763	\$ -	
246	Parks	Joiner Park Parking Lot	2018/19	2020/21	Active	\$ 534,500	\$ 247,250	46%	\$ -	\$ 1,064	\$ 246,186	
290	Oak Tree	Oak Tree Maintenance Project	2020/21	2020/21	Active	\$ 700,000	\$ 700,000	100%	\$ -	\$ 5,257	\$ 694,743	
715	Water	Meters and MXUs for new construction	2020/21	2020/21	Active	\$ 348,214	\$ 348,214	100%	\$ -	\$ 337,919	\$ 10,295	
715	Water	10 MG storage tank at City pond site - 377	2016/17	2021/22	Active	\$ 12,559,961	\$ 5,853,827	47%	\$ 3,920,204	\$ 1,602,210	\$ 331,413	
715	Water	Water Mains at Verdera North - 394	2016/17	2021/22	Active	\$ 2,829,223	\$ 2,829,223	100%	\$ 2,102,514	\$ 8,933	\$ 717,776	
725	Wastewater	WWTRF Expansion Phase 1	2017/18	2021/22	Active	\$ 30,744,050	\$ 1,940,000	6%	\$ 1,840,000	\$ 27,205	\$ 72,795	
TOTAL							\$ 61,560,282	\$ 25,096,848		\$ 9,523,368	\$ 3,970,934	\$ 11,602,546

The Mitigation Fee Act also requires annual identification of the approximate date by which the construction of a public improvement will commence, if the City determines sufficient funds have been collected to complete public improvement. The projects listed above represent active uses of impact fee funds to complete current capital improvement projects. Other than the projects listed in the table above, the City has not identified any public improvements that have sufficient funds as of June 30, 2021, to complete the financing on incomplete public improvements.

5. INTERFUND LOANS

The Mitigation Fee Act requires a description of each inter-fund transfer or loan made from the account or fund, including interest rates, repayment dates, and a description of the improvement on which the transfer or loan will be expended. There were no interfund transfers or loans made between impact fee funds in Fiscal Year 2020-21. The following table summarizes all active interfund loans to and/or from the City's impact fee funds.

Date of Loan	Maturity Date	Purpose of Loan	Original Advance	Lender	Borrower	Balance 06/30/2021	Interest Rate ¹
06/30/18	06/30/28	Completion of Regional Retention Facility CIP 181	\$ 1,856,200	735 Solid Waste Non-Ops	247 PFE Drainage	\$ 1,018,716	0.62%
07/01/16	06/30/26	Refi. Original loan, add additional funds required to construct Fire# 33 and #34	\$ 5,300,000	225 PCWA WCC	242 Fire PFE	\$ 5,390,100	0.34%
07/01/16	06/30/26	Refi. Original loan, funds required to construct Fire# 33 and 336 and result in positive cash balance	\$ 2,300,000	290 Oak Tree Mitigation	242 Fire PFE	\$ 2,339,100	0.34%
06/30/18	06/30/28	Regional Retention Facility	\$ 1,010,000	240 Transportation	247 Drainage	\$ 1,028,903	0.62%

¹ Interest rates are Average and/or Fixed 5-year LAF rate

6. REFUNDS

As discussed in this section 4.3 of this report, in Fiscal Year 2020/21, no such determination has been made regarding sufficient funds collected to complete incomplete improvements. Therefore, no refunds were made or required. The refunding requirements for both the Mitigation Fee Act and the Quimby Act are summarized as follows:

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

Refunds under the Quimby Act. *The Quimby Act, Section a.(6)(A) requires that a City, County or other agency to which park land or in-lieu fees are conveyed or paid shall develop a schedule "specifying how, when and where it will use the land or fees or both to develop park or recreational facilities to serve residents of the subdivision.... Any fees collected under the ordinance shall be committed within five years after the payment of the fees or the issuance of building permits on one-half of the lots created by the subdivision, whichever occurs later. Any fees not committed within five years must be refunded.*

ATTACHMENT

Current Impact Fee Schedule

CITY OF LINCOLN
RESIDENTIAL BUILDING PERMIT FEES
As of October 1, 2019

1.	Valuation:	See following page -- How to Figure Your Valuation				
2.	Building Permit Fee:	Please call the Community Development Dept @ (916) 434-2470 for information or refer to the Comm Dev Value, Plan Check & Permit Fee Table on the City's website: www.lincolnca.gov				
3.	Plan Check Fee:	\$300 Deposit for production homes / 1% of valuation for custom <i>As determined by staff for all other residential permits</i>				
4.	Electrical:	<i>These fees are based on fixture count and are determined during plan check.</i>				
5.	Plumbing:					
6.	Mechanical:					
7.	Energy Plan Check & Inspection Fee:	10% of building permit fee				
8.	Seismic Fee:	Valuation of building X \$.00013				
9.	*Sewer Connection Fees:	\$ 6,443.77 per EDU				
10.	Green Building Fee	\$1 per every \$25,000 of valuation				
11.	Incremental Fee	Valuation of building X \$.0002 (minimum \$4/maximum \$500)				
12.	*City Water Connection Fees¹:	<table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th style="text-align: center;"><u>Meter Size</u></th> <th style="text-align: center;"><u>City Charge</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1 EDU</td> <td style="text-align: center;">\$5,838.69 per EDU</td> </tr> </tbody> </table>	<u>Meter Size</u>	<u>City Charge</u>	1 EDU	\$5,838.69 per EDU
<u>Meter Size</u>	<u>City Charge</u>					
1 EDU	\$5,838.69 per EDU					
13.	*PCWA Water Connection Charge:	<i>City collects a source water connection charge based on PCWA table (below)</i>				

	Total Lot Size (square feet)	Total Peak Day (gal)	PCWA WCC Regulated Meter	PCWA WCC Unregulated Meter
	Less than 2,901	250	\$3,408.04	\$4,204.13
	2,901 to 4,400	450	\$6,134.48	\$7,567.43
	4,400 to 5,500	550	\$7,497.70	\$9,249.09
	5,501 to 7,000	700	\$9,542.52	\$11,771.56
	7,001 to 10,000	850	\$11,587.35	\$14,294.04
	10,001 to 17,000	1200	\$16,358.61	\$20,179.83
	17,001 to 35,000	1725	\$23,515.50	\$29,008.50
	Greater than 35,000	2875	\$39,167.50	\$48,347.50

14.	Water Meter:	\$523.96 for 1" meter												
15.	Park Tax:	<table border="0" style="margin-left: auto; margin-right: auto;"> <tr> <td>Single Family:</td> <td>\$ 261.00</td> <td>Triplex:</td> <td>\$ 609.00</td> </tr> <tr> <td>Duplex:</td> <td>\$ 449.50</td> <td>Fourplex:</td> <td>\$ 812.00</td> </tr> <tr> <td>Apartments:</td> <td colspan="3">\$ 130.50 X number of dwellings</td> </tr> </table>	Single Family:	\$ 261.00	Triplex:	\$ 609.00	Duplex:	\$ 449.50	Fourplex:	\$ 812.00	Apartments:	\$ 130.50 X number of dwellings		
Single Family:	\$ 261.00	Triplex:	\$ 609.00											
Duplex:	\$ 449.50	Fourplex:	\$ 812.00											
Apartments:	\$ 130.50 X number of dwellings													
16.	*Park In-Lieu:	\$ 192.00 per EDU (minimum fee)												
17.	*Community Services	\$ 7,607.72 per EDU												
18.	*Traffic Mitigation:	\$ 3,635.77 per EDU												

19. *Drainage Impact Fee:	North of Auburn Ravine: \$1,795.30 per EDU South of Auburn Ravine: \$1,059.96 per EDU
20. Building Occupancy:	\$ 150 per unit or building
21. Automated Refuse Container:	\$ 85.00 for one 90-gallon container

¹ The parcels in Verdera Villages 13-17, and 19 are in the land use zoned Very Low Density (VLD) based on their size and anticipated demand. An Equivalent Dwelling Unit (EDU) is a factor that quantifies different land use types in terms of their equivalence to a single Low Density (LD) family unit. A single family unit is assigned an EDU factor of 1.0 and the EDU factor for each of the other land use categories are based on the anticipated demand expected relative to the demand for a single family unit. The VLD parcels in the City are subject to the following EDU factors:

Sewer Connection Fees	1.27 EDU's
City Water Connection Fees	2.37 EDU's
Drainage Impact Fees	1.30 EDU's

The Verdera parcels are part of the City's water system and water customers of the City. Due to the elevation of the Verdera parcels and the point of water delivery to the City from PCWA, the Verdera parcels benefit from services provided by the PCWA water system. Based upon these services, the Verdera parcels are required to pay the full PCWA Water Connection Charge.

22. Cemetery Fee:	\$ 206.19 per EDU or \$135.57 age-restricted Senior EDU
23. Placer County Capital Facilities Impact Fee:	\$ 2,284.06 per EDU = New SFD \$ 1,664.58 per EDU = New MFD
24. Supplemental Fee:	\$ 350.00 per EDU (Minimum, may change in specific areas)
25. Regional Traffic Fee:	\$1,562.00 per EDU
26. Tier 2 SPRTA Fee (if applicable):	\$6,880.67 per EDU

*Developer credit may be applicable. Credit may be received against these fees in those instances where an existing dwelling has been demolished, subject to the provisions of Administrative Policy #1.

**Based on actual time spent.

- a. THE WESTERN PLACER UNIFIED SCHOOL DISTRICT MUST COLLECT THE SCHOOL IMPACT FEE PRIOR TO THE CITY ISSUING A BUILDING PERMIT. CALL THEIR OFFICE AT (916) 645-5100 FOR THE CURRENT FEE SCHEDULE.
- b. Additional fees such as grading, encroachment, oak tree mitigation may be applicable.
- c. All fees are based on the City of Lincoln Master Fee Schedule and are subject to change. Please check with the Building Department at 916-434-2470 for additional fee information.

HOW TO FIGURE YOUR VALUATION

Valuation is based on the current Building Standards publication, not the contract price. To figure the valuation of your project, you must multiply the square footage by the assigned valuation.

Some typical building valuation figures are as follows. If your particular use is not listed below, or if you have any questions, please contact the building department. All fees are subject to change.

Wood Frame Dwellings / Residential Addition:	\$ 111.36
Wood Frame Garage / Shed / Accessory Building:	\$ 29.30
Open Carport / Patio Cover	\$ 20.02
Square footage of living area X 111.36 = _____	+
Square footage of garage area X 29.30 = _____	+
Square footage of patio/decks X 20.02 = _____	=
Total Value of construction = _____	

NON-RESIDENTIAL PUBLIC FACILITIES ELEMENT FEE CALCULATIONS

The following provides information on the calculation of Public Facilities Element (PFE) fees applicable to Commercial and Industrial construction within the City of Lincoln. In most instances projects will fall within the following methods of calculation. However it should be noted that each project can be unique and there may be occasions when a particular project due to special characteristics of its activity may require an alternate method to determine fees. The information that follows will make note of when an alternate method of fee calculation may need to be applied. Please note that this information is provided to allow interested parties the ability to estimate the development fees that will be paid on a particular project. While every care is taken allow parties the ability to determine accurate fee estimates, actual fees are determined at the time construction plans are submitted to the City for approval. Due to the specific information presented in construction plans the actual calculations of the fees due may vary from an estimate.

ESTIMATING PFE FEES

Sewer

Business & Professional, Commercial and Industrial sewer connection fees are calculated on the basis of building square footage. The following is the current fee rates for each non-residential land use type:

Bus. & Prof: \$3,450.89 per 1,000 square ft.
Commercial: \$3,450.89 per 1,000 square ft.
Industrial: \$4,141.07 per 1,000 square ft.

Example: Building size: 5,000 sq.ft. Type: Office

5,000 sq. ft. divided by 1,000 = 5 5 x \$3,450.89 = \$17,254 sewer fee

Special note: Users that discharge waste that is of a non-residential type, i.e. a high quantity of wastewater or wastewater with high strength will have their fees calculated based upon meter size and studies indicating B.O.D. loading, suspended solids flow quantity or other appropriate standards determined by the City. Examples of such non-residential users include hospitals, mortuaries, laundromats, convalescent facilities, and car wash-automatic. If you believe your user may fall into the non-residential category please contact the City Engineer at 916-434-2470.

Water

There are two types of water connection fees that may apply to Business & Professional, Commercial and Industrial users; domestic and irrigation. City water connection fees for domestic use are calculated on the basis of building square footage. Irrigation systems will be based upon water meter size. There are two types of water fees that apply to both domestic use and irrigation. There is the City Water Connection fee which funds capital improvements to the City's water storage system, distribution system and municipal well system. The second fee is the Water Connection Charge (WCC) that is used to purchase treated water capacity from the Placer County Water Agency (PCWA) and funds capital improvements to the PCWA system. The following is the current fee rates for each non-residential land use type:

City Water Connection Fee

Bus. & Prof: \$2,327.91 per 1,000 square ft.
Commercial: \$2,327.91 per 1,000 square ft.
Industrial: \$2,793.27 per 1,000 square ft.

Water Connection Charge (PCWA)

Meter Size:

¾"	= 1.5 EDU♦	\$ 22,980
1"	= 2.5 EDU	\$ 38,300
1 ½"	= 5.0 EDU	\$ 76,600
2"	= 8.0 EDU	\$122,560

♦EDU: Equivalent dwelling unit which represent 1150 gpd of capacity.

Example: Commercial building size 5,000 square feet require a ¾" meter for domestic use and separate ¾" meter for irrigation:

Domestic use:

5,000 sq. ft. divided by 1,000 sq. ft. = 5
5 x \$2,327.91 = \$11,640 City connection fee
One ¾" meter domestic use = \$22,980 Capacity & Transmission Fee
Domestic Water Fee: \$34,620

Irrigation use:

One ¾" meter irrigation use = 1.5 edu♦ x \$5,838.69 = \$8,758 City connection fee.
One ¾" meter irrigation use = \$22,980 Capacity & Transmission Fee
Irrigation Water Fee: \$31,738

Total Water Fee: \$66,358

♦EDU: because there is not a square footage to base the calculation a conversion to edu's is required; in order to calculate the fee the rate for a low density residential unit which is equivalent to one edu is used or \$5,558/edu.

Special Note: high water user projects such as manufacturing uses that require high quantities of water, facilities with large water features or other special uses may require additional calculations. If you believe your user may fall into the non-residential category please contact the City Engineer at 916-434-2470.

Transportation

The City's Transportation fees shall be calculated in accordance with Municipal Code Section 18.91.080 – Traffic Impact Mitigation Fee Calculation which states, "The traffic impact mitigation fee for non-residential land uses shall be determined by applying the City's Transportation Public Facility Fee per EDU to the most recent tables adopted by the South Placer Regional Transportation Authority (SPARTA) for the City of Lincoln, using the unit of measure and the DUE per Unit for the applicable category as determined by the City."

The City's current transportation fee per EDU = \$3,635.77

Example: 5,000 sq. ft. Furniture Store, SPARTA ITE Code # 890 (See attached SPARTA fee schedule)

$$\begin{aligned} 5,000 \text{ divided by } 1,000 &= 5 \\ 5 \times 0.256 &= 1.28 \text{ edu's} \\ 1.28 \times \$3,635.77 &= \$4,654 \text{ (City transportation fee)} \end{aligned}$$

Drainage

The City's Drainage fee is based upon a split between those areas north of Auburn Ravine and those areas south of Auburn Ravine. The fee for non-residential projects, commercial, business and professional and industrial is calculated on a basis of per 1,000 square feet of building area. The fees per 1,000 sq. ft of building area on listed below:

	North of Auburn Ravine	South of Auburn Ravine
Commercial:	\$ 879.26	\$518.95
Bus. & Prof.	\$ 879.26	\$518.95
Industrial:	\$1,054.70	\$622.95

Example: 8,000 sq. ft. retail store located north of Auburn Ravine

$$\begin{aligned} 8,000 \text{ divided by } 1,000 &= 8 \\ \$879.26 \times 8 &= \$7,034.08 \text{ (Drainage fee)} \end{aligned}$$

Placer County Capital Facilities Impact Fee

This fee addresses the impacts of growth upon the facilities needs of Placer County and is collected on new development within the City of Lincoln and forwarded to Placer County.

Office	\$ 0.51 per square foot
Retail	\$ 0.32 per square foot
Industrial	\$ 0.26 per square foot
Warehouse	\$ 0.07 per square foot

Community Services Fee

The City's Community Services fee is comprised of five components which include Police, Fire, City Administration, Parks & Recreation and Solid Waste. For non-residential development the fee for each of the five components is based upon a per 1,000 square feet of building area. The fees for each of the five components, is listed below per 1,000 square feet of building:

	Police	Fire	Parks/Rec	Administration	Solid Waste
Commercial:	\$731.15	\$370.82	\$ 994.82	\$231.11	\$54.63
Bus. & Prof:	\$731.15	\$370.82	\$ 994.82	\$231.11	\$54.63
Industrial:	\$731.15	\$370.82	\$1,521.13	\$352.96	\$65.13

Example: 10,000 square foot manufacturing building.

10,000 divided by 1,000 = 10

10 x \$731.15 (Police) = \$7,312

10 x \$370.82 (Fire) = \$3,708

10 x \$1,521.13 (Parks/Rec) = \$15,211

10 x \$352.96 (Administration) = \$3,530

10 x \$65.13 (Solid Waste) = \$651

Total Community Services Fee = \$2,382.53

Community Services fee: \$30,412

South Placer Regional Transportation and Air Quality Mitigation Fee (SPRTA)

The SPRTA fee is assessed on new development for its impact on specified regional transportation facilities. The City of Lincoln collects this fee on behalf of SPRTA and is forwarded to that agency. Please refer to Appendix 3 to find the fee applicable to your project.

South Placer Regional Transportation and Air Quality Mitigation Tier II Fee (Tier II)

The SPRTA fee is assessed on certain new development within the City of Lincoln for its impact on specified regional transportation facilities. The City of Lincoln collects this fee on behalf of SPRTA and is forwarded to that agency. Please refer to Appendix 4 to find the fee applicable to your project.

ALL INFORMATION IN THIS BROCHURE IS SUBJECT TO CHANGE, PLEASE CONTACT DEVELOPMENT SERVICES FOR ANY QUESTIONS AT (916) 434-2470.



WATER CONNECTION & METER COSTS
 (As of February 8, 2019)

SINGLE-FAMILY RESIDENTIAL

Water Meter Size	Water Units	City Water Fee	Lot Size (Sq. Ft.)	Source Water Fee (PCWA)	Meter Cost	Total Cost (METER + CITY + PCWA)
1"	1 edu's	\$5,838.69	<= 2,900.99	\$3,408.04	\$523.96	\$9,706.90
1"	1 edu's	\$5,838.69	2,901 to 4,400.99	\$6,134.48	\$523.96	\$12,497.13
1"	1 edu's	\$5,838.69	4,401 to 5,500.99	\$7,497.69	\$523.96	\$13,860.34
1"	1 edu's	\$5,838.69	5,501 to 7,000.99	\$9,542.52	\$523.96	\$15,905.17
1"	1 edu's	\$5,838.69	7,001 to 10,000.99	\$11,587.35	\$523.96	\$17,950.00
1"	1 edu's	\$5,838.69	10,001 to 17,000.99	\$16,358.61	\$523.96	\$22,721.26
1"	1 edu's	\$5,838.69	17,001 to 35,000.99	\$23,515.50	\$523.96	\$29,878.15
1"	1 edu's	\$5,838.69	>35,001	\$39,192.50	\$523.96	\$45,555.15
1" VLD (12 Bridges)	2.37edu's	\$13,837.70	N/A in Twelve Bridges	\$45,833.43	\$523.96	\$60,195.09

COMMERCIAL (Or Based on Peak Demand)

Water Meter Size	Water Units	City Water Fee	Source Water Fee (PCWA)	Meter Cost	Total Cost (METER + CITY + PCWA)
1"	2.5 edu's	\$14,596.73	\$39,192.50	\$523.96	\$54,313.19
1 ½"	5 edu's	\$29,193.45	\$78,385.00	\$1,543.75	\$109,122.20
2"	8 edu's	\$46,709.52	\$125,416.00	\$1,739.58	\$173,865.10
3"	16 edu's	\$93,419.04	\$250,832.00	\$2,131.25	\$346,382.29
4"	25 edu's	\$145,967.25	\$391,925.00	\$3,500.00	\$541,392.25
6"	40 edu's	\$233,547.60	\$627,080.00	\$5,847.92	\$866,475.52

IRRIGATION (Or Based on Peak Demand)

Water Meter Size	Water Units	City Water Fee	Source Water Fee (PCWA)	Meter Cost	Total Cost (METER + CITY + PCWA)
1 ½"	5 edu's	\$29,193.45	\$78,385.00	\$1,194.79	\$108,773.24
2"	8 edu's	\$46,709.52	\$125,416.00	\$1,365.63	\$173,491.15
3"	16 edu's	\$93,419.04	\$250,832.00	\$1,634.38	\$345,882.42
4"	25 edu's	\$145,967.25	\$391,925.00	\$2,923.96	\$540,816.21
6"	40 edu's	\$233,547.60	\$627,080.00	\$5,045.83	\$865,673.43