

RESOLUTION 2024 - 005

**APPROVAL OF THE ANNUAL REPORT FOR
THE FISCAL YEAR ENDING JUNE 30, 2023 AND MAKING FINDINGS
AS REQUIRED BY THE MITIGATION FEE ACT**

WHEREAS, the City of Lincoln's Municipal Code requires new development to bear the cost of its increased demand/effect on municipal services and facilities so as not to create a greater burden on existing residents; and

WHEREAS, the City of Lincoln has imposed and collected development impact fees based upon several adopted nexus reports completed in accordance with Government Code § 66000, et seq.; and

WHEREAS, Section 66006(b)(2) of the Government Code requires the City to review the information concerning local agency improvement fees made available to the public at a regularly scheduled meeting.

NOW THEREFORE BE IT RESOLVED:

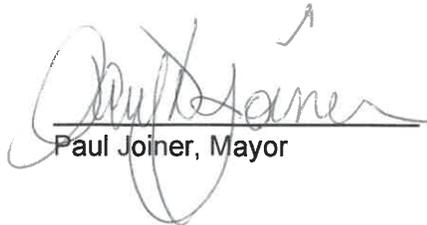
The City Council has reviewed and approves the Annual Development Impact Fee Report for the Fiscal Year Ended June 30, 2023.

PASSED AND ADOPTED this 9th day of January, 2024.

AYES: COUNCILMEMBERS: Andreatta, Brown, Karleskint, Lauritsen, Joiner

NOES: COUNCILMEMBERS:

ABSENT: COUNCILMEMBERS:


Paul Joiner, Mayor

ATTEST:

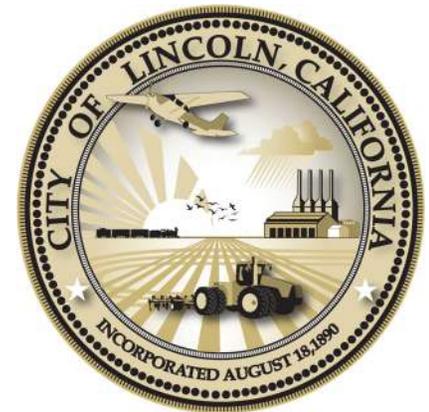

Gwen Scanlon, City Clerk

CITY OF LINCOLN

Annual Development Impact Fee Report

Fiscal Year Ended June 30, 2023

December 13, 2023



City of Lincoln



City Officials

Dan Karleskint, Mayor

William "Bill" Lauritsen, Mayor Pro Tem

Holly Andreatta, Councilmember

Ben Brown, Councilmember

Paul Joiner, Councilmember

Officers

Richard Pearl, City Treasurer

Administrative Team

Sean Scully, City Manager

Kristin Mollenkopf, City Attorney

Nita Wracker, Finance Director

Ruthann Codina, Finance Manager

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Attachment 1 - Public Facilities Element Fees schedule in effect between July 1, 2022, and December 31, 2022

Attachment 2 - Public Facilities Element Fees schedule in effect between January 1, 2023, and June 30, 2023

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 next be provided in 2027.

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; An identification of each public improvement identified in a previous report and whether construction began on the approximate date noted in the previous report. For a project identified pursuant for which construction did not commence by the approximate date provided in the previous report, the reason for the delay and a revised approximate date that the local agency will commence construction. *(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).

Section 66013(d) has similar requirements for utility capacity charges in that, within 180 days after the close of each fiscal year, the local agency must make available to the public the following information:

1. A description of the charges deposited in the fund; *(see report section 2)*
2. The beginning and ending balance of the fund and the interest earned from investment of moneys in the fund; *(see report section 3)*
3. The amount of charges collected in that fiscal year; *(see report section 3)*
4. An identification of:
 - a. Each public improvement on which charges were expended and the amount of expenditure for each improvement, including the percentage of the total cost of the public improvement that was funded with those charges if more than one source of funding was used; *(see report section 4)*
 - b. Each public improvement on which charges were expended that was completed during that fiscal year; *(see report section 4)*
 - c. Each public improvement that is anticipated to be undertaken in the following fiscal year; *(see report section 4)*
5. A description of each interfund transfer or loan made from the capital facilities fund, including the public improvement on which the transferred or loaned charges are or 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 fund will receive on the loan. *(see report section 1.6)*

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 needed to serve new development.

2.1 Types of Impact Fees and Impact Fee Funds

The fees documented in the body of this Annual Development Impact Fee Report include the following fees listed below. The revenue and expenditures for each PFE 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 enacted per the City’s Code of Ordinances, Chapter 17.32 Park Dedication and Fees. Park-in-lieu fees are governed by the Quimby Act (CA State GC 66477), not the Mitigation fee Act, and are not subject to the same standards of reporting as Lincoln’s other PFE fees. Though 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 for transparency purposes.
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. A summary of facilities is available in Table A-10 of Appendix A, and greater detail in Table B-1 of Appendix B, to the August 15, 2022, Nexus Study Report.
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. These facilities are identified in Table A-28 of Appendix A to the 2022 to the August 15, 2022, Nexus Study Report.
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. This facility is presented in Table A-30 of Appendix A to the August 15, 2022, Nexus Study Report.
244	Library	The purpose of the library fee is to fund library facilities costs attributable to the impact from new development in PFE Area No. 2. The library fee will be used to fund the construction of library facilities that have been identified by the City to serve new development. These facilities are presented in Table A-32 of Appendix A to the August 15, 2022, Nexus Study Report.

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. These park and recreation facilities are identified in Tables A-36, A-38, and A-42 of Appendix A to the August 15, 2022 Nexus Study Report.
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. These facilities are identified in Table B-5 of Appendix B to the August 15, 2022, Nexus Study Report.
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 for development in Areas Nos. 1 and 2. These facilities are identified in Tables A-25 and A-26 of Appendix A to the August 15, 2022, Nexus Study Report.
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 in the City by build-out of the General Plan area. 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. These facilities are summarized in detail in Table B-4 of Appendix B to the August 15, 2022, Nexus Study Report.
725	Wastewater	The purpose of the wastewater fee is to fund wastewater collection, non-potable water, and wastewater treatment facilities that are attributable to the impact from new development. The wastewater fee will be used to fund the fair share portion of the cost of constructing wastewater collection, non-potable water, and treatment facilities that have been identified by the City as necessary to serve new development. These facilities are identified specifically in Tables B-2 and B-3 of Appendix B and in Appendix D to the August 15, 2022, Nexus Study Report.
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. These items are identified in Table A-34 of Appendix A to the August 15, 2022, Nexus Study Report.

2.2 Current Fee Schedule

During Fiscal Year 2022-23, the Lincoln City Council adopted Resolution 2022-241 on October 25, 2022, which included a revised Public Facilities Element Fee Program Nexus Study Report (August 15, 2022), as well as a phased in approach to update fees to the full amount identified in the Nexus Study Report. The phase-in plan included an increase equal to one-third of the full cost recovery amount identified in the Nexus Study Report, with an effective date of January 1, 2023. Prior to January 1, 2023, the City's PFE Fees that were established by the 2012 Nexus Study Report remained in effect.

- Attachment 1 to this report includes the PFE fee amounts in effect between July 1, 2022, and December 31, 2022
- Attachment 2 to this report includes the PFE fee amount in effect between January 1, 2023, and June 30, 2023

3. FINANCIAL SUMMARY REPORT

The following provides the required financial summary for each PFE fund, to include the beginning and ending balance, amount of fees and/or charges collected and interest earned for the Fiscal Year End June 30, 2023. Figures shown in the table below are unaudited as of the date of this report.

Fund No. Description	215 Park In-Lieu	240 Transportation	241 Police	242 Fire	243 Administration	244 Library	246 Parks
Fees	29,376	1,671,183	458,667	218,071	478,929	41,934	1,949,072
Interest	18,702	145,893	39,454	26,673	49,189	17,319	187,420
Fund Balance, Beginning of the Year¹	983,625	6,315,078	1,858,970	(6,448,655)	2,445,420	948,850	9,685,710
Fund Balance, End of the Year¹	1,019,584	7,856,911	2,248,084	(1,182,952)	2,819,621	860,566	10,206,719

¹ Beginning & Ending Fund Balance is reported per financial reports provided by the City's Finance Department

Fund No. Description	247 Drainage	290 Oak Tree	715 Water	725 Wastewater	735 Solid Waste
Fees	449,403	132,897	1,818,570	1,259,750	403,642
Interest	45,331	2,355,109	202,972	91,053	81,884
Fund Balance, Beginning of the Year¹	488,034	5,663,154	9,901,095	4,374,090	3,713,287
Fund Balance, End of the Year¹	855,890	3,779,069	11,312,123	3,562,739	3,876,632

¹ Beginning & Ending Fund Balance is reported per financial reports provided by the City's Finance Department

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 2022/23 PUBLIC IMPROVEMENT EXPENDITURES

Fund	Fund Name	CIP #	Project Name	Project Start	Project Finish	Project Phase	Total Project Funding	PFE Fees				
								Total Impact Fee Funded Amount	% Impact Fee Funded	Total Prior Year Impact Fee Expenditures	FY 2023 Impact Fee Expenditures	Impact Fee Funding Remaining
240	Transportation	329	East Joiner Pkwy Widening	2018/19	on-going	Active	\$ 10,910,000	\$ 10,250,000	94%	\$ 9,451,907	\$ 152,971	\$ 645,122
241	Police	273	Police Department Roof Repair	2020/21	2020/21	Completed	\$ 83,000	\$ 83,000	100%	\$ 68,168	\$ (3,108)	\$ 17,940
241	Police	483	Police Dept Warehouse expansion	2020/21	2021/22	Completed	\$ 1,111,296	\$ 1,111,296	100%	\$ 1,111,296	\$ 89	\$ (89)
241	Police	621	PD server room A/C	2022/23	2022/23	Completed	\$ 40,000	\$ 40,000	100%	\$ -	\$ 12,832	\$ 27,168
241	Police	622	PD IT room expansion	2022/23	2023/24	Active	\$ 950,000	\$ 950,000	100%	\$ -	\$ 58,802	\$ 891,198
241	Police	626	Police Dept ADA Parking Lot	2021/22	2024/25	Active	\$ 775,000	\$ 775,000	100%	\$ -	\$ 21,824	\$ 753,176
241	Police	627	PD dispatch break room	2022/23	2023/24	Active	\$ 25,000	\$ 25,000	100%	\$ -	\$ 1,410	\$ 23,590
243	Admin	628	City Hall exterior painting	2022/23	2022/23	Completed	\$ 140,000	\$ 140,000	100%	\$ -	\$ 53,579	\$ 86,421
243	Admin	V208	City hall back up generator	2021/22	2022/23	Completed	\$ 80,000	\$ 80,000	100%	\$ -	\$ 68,087	\$ 11,913
244	Library	n/a	Library Collections	2007/08	on-going	Active	\$ 4,402,985	\$ 4,402,985	100%	\$ 1,306,205	\$ 69,181	\$ 3,027,599
244	Library	T234	CH / 12B Lib Security Cameras	2021/22	2022/23	Completed	\$ 48,143	\$ 48,143	100%	\$ -	\$ 48,143	\$ -
244	Library	495	Library Walking Mat Replace	2021/22	2022/23	Completed	\$ 18,000	\$ 18,000	100%	\$ -	\$ 18,000	\$ -
244	Library	608	Slurry Seal & Re-Stripe	2022/23	2023/24	Active	\$ 53,808	\$ 53,808	100%	\$ -	\$ 100	\$ 53,708
246	Parks	v227	Parks Vehicles	2022/23	2022/23	Completed	\$ 60,000	\$ 60,000	100%	\$ -	\$ 50,831	\$ 9,169
246	Parks	461	Aitken Park Ph3	2019/20	2023/24	Active	\$ 2,300,000	\$ 2,012,236	87%	\$ -	\$ 1,043,289	\$ 968,947
246	Parks	464	Henry Rood /Brentford Circle Park	2020/21	2024/25	Active	\$ 5,700,000	\$ 3,800,000	67%	\$ -	\$ 167,742	\$ 3,632,258
246	Parks	466	Jimenez Park lot paving	2020/21	2023/24	Active	\$ 385,300	\$ 205,000	53%	\$ -	\$ 35,439	\$ 169,561
246	Parks	467	Jimenez Ph3 - soccer	2020/21	2023/24	Active	\$ 3,450,000	\$ 3,060,000	89%	\$ -	\$ 28,726	\$ 3,031,274
246	Parks	607	Foskett Soccer Field Reno	2022/23	2023/24	Active	\$ 340,000	\$ 340,000	100%	\$ -	\$ 298,000	\$ 42,000
246	Parks	613	Moore Rd Class 1 Trail	2022/23	tbd	Active	\$ 1,215,000	\$ 1,215,000	100%	\$ -	\$ 16,973	\$ 1,198,027
715	Water	n/a	Meters and MXUs for new construction	on-going	on-going	Active	\$ 1,684,000	\$ 1,684,000	100%	\$ 1,076,522	\$ 211,765	\$ 395,713
715	Water	377	10 MG storage tank at City pond site	2015/16	2021/22	Completed	\$ 12,559,961	\$ 5,939,454	47%	\$ 5,535,454	\$ 10,138	\$ 393,863
725	Wastewater	459	WWTRF Oxidation Ditch Aerator Conv & Pond Liner	2020/21	on-going	Active	\$ 5,594,958	\$ 5,014,404	90%	\$ 3,656,138	\$ 906,450	\$ 451,817
725	Wastewater	602	Joiner Park Reclaimed Water	2021/22	on-going	Active	\$ 720,932	\$ 712,700	99%	\$ 323,437	\$ 358,002	\$ 31,260
725	Wastewater	411	WWTRF Expansion Phase 1	2017/18	2022/23	Completed	\$ 30,744,050	\$ 1,940,000	6%	\$ 1,924,207	\$ 219,524	\$ (203,731)
TOTAL							\$ 83,391,433	\$ 43,960,026		\$ 24,453,334	\$ 3,848,787	\$ 15,657,905

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 financing of an incomplete 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, or as identified in the FY 2023 – 2025 adopted Capital Improvement Program, the City has not identified any public improvements that have sufficient funds as of June 30, 2023, to complete the financing on incomplete public improvements.

Government Section 66013(d) has similar requirements for water and wastewater capacity charges to identify each public improvement that is anticipated to be undertaken in the following fiscal year. For Funds 715 and 725, the following are a list of public improvements anticipated to be undertaken in Fiscal Year 2023/24, in addition to those projects shown as “Active: in the table on the previous page.

- Water PFE Fund 715: CIP 654 Water Distribution Rehab, \$137,500
- Wastewater PFE Fund 725:
 - CIP 657 Q St Sewer Lift Station Rehab Design, \$125,000
 - CIP 478 East Joiner Pump Station Improvements, \$1,775,000

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 2022-23. 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	Fiscal Year 2023 Payment/ Transfer	Balance 06/30/2023	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	\$ 170,313	\$ 689,488	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	\$ 3,832,102	\$ 1,589,533	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	\$ 2,352,785	\$ -	0.34%
06/30/18	06/30/28	Regional Retention Facility	\$ 1,010,000	240 Transportation	247 Drainage	\$ 172,016	\$ 696,383	0.62%

¹ Interest Rates are Average and/or Fixed 5-year LAIF rate

6. REFUNDS

As discussed in Section 4 of this report, in Fiscal Year 2022-23, 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).

ATTACHMENT 1

Public Facilities Element Fees schedule in effect between July 1, 2022, and December 31, 2022

CITY OF LINCOLN
RESIDENTIAL BUILDING PERMIT FEES
As of January 1, 2022

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.lincolncalifornia.gov
3.	Plan Check Fee:	75% of Building Permit Fee/ 25% of Standard Plan Check Fee
4.	Permit Issuance Fee:	\$68.00
5.	Technology Fee:	(Percent of permit fee) 4%
6.	General Plan Maintenance Fee:	(Per \$1,000) \$0.79

7.	Electrical:	Base Permit Fee X .12
8.	Plumbing:	
9.	Mechanical:	

10.	Energy Plan Check & Inspection Fee:	5% of building permit fee
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11.	Seismic Fee:	Valuation of building X \$.00013
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12.	*Sewer Connection Fees:	\$ 6,443.77 per EDU
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13.	Green Building Fee	\$1 per every \$25,000 of valuation
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14.	Incremental Fee	Valuation of building X \$.0002 (minimum \$4/maximum \$500)
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12.	*City Water Connection Fees¹:	<u>Meter Size</u>	<u>City Charge</u>
		1 EDU	\$6,608.77 per EDU

13.	*Capacity & Transmission Water Charge:	<i>City collects a source water connection charge based on table below:</i>
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	Total Lot Size (square feet)	Total Peak Day (gal)	PCWA WCC Regulated Meter	PCWA WCC Unregulated Meter
	Less than 2,901	214	\$2,737.06	\$3,434.70
	2,901 to 4,400	442	\$5,653.18	\$7,094.10
	4,400 to 5,500	576	\$7,367.04	\$9,244.80
	5,501 to 7,000	679	\$8,684.41	\$10,897.95
	7,001 to 10,000	862	\$11,024.98	\$13,835.10
	10,001 to 17,000	1201	\$15,360.79	\$19,276.05
	17,001 to 35,000	2407	\$30,785.53	\$38,632.35
	Greater than 35,000	5155	\$65,932.45	\$82,737.75

14.	Water Meter:	\$523.96 for 1" meter
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15.	Park Tax:	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:	\$ 122 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
CAT Fees	2.37 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:	\$ 2,418.14 per EDU = New SFD \$ 1,762.29 per EDU = New MFD \$ 1,589.87 age-restricted
24.	Supplemental Fee:	\$ 350.00 per EDU (If Applicable)
25.	Regional Traffic Fee:	\$1,658.00 per EDU
26.	Tier 2 SPRTA Fee (if applicable):	\$7,485.00 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.

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)

5,000 divided by 1,000 = 5
5 x 0. 0.256 = 1.28 edu’s
1.28 x \$3,635.77 = \$4,654 (City transportation fee)

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

8,000 divided by 1,000 = 8
\$879.26 x 8 = \$7,034.08 (Drainage fee)

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

ATTACHMENT 2

Public Facilities Element Fees schedule in effect between January 1, 2023, and June 30, 2023

PFE Fee Table per EDU Effective January 1, 2023

	Area No. 1 North of Auburn Ravine	Area No. 1 South of Auburn Ravine	Area No. 2	Area No. 2 Village - 1
Sanitary Sewer Treatment	\$7,699.00	\$7,699.00	\$7,699.00	\$7,699.00
Sanitary Sewer Collections	\$2,731.45	\$2,731.45	\$3,332.11	\$3,332.11
Water Storage	\$1,024.00	\$1,024.00	\$933.00	\$933.00
Water Transmission	\$1,975.00	\$1,975.00	\$1,150.00	\$1,150.00
Traffic	\$4,582.85	\$4,582.85	\$4,036.51	\$4,036.51
Area Drainage	\$2,096.87	\$264.00		
Citywide Drainage	\$255.67	\$767.00	\$811.00	\$811.00
Parks and Trails	\$4,706.03	\$4,706.03		
Neighborhood Parks			\$3,847.00	\$3,847.00
Regional Parks			\$1,738.37	\$1,738.37
Trails			\$239.67	\$239.67
Recreational Facilities	\$252.67	\$252.67	\$275.33	\$275.33
Police	\$757.00	\$757.00	\$841.00	\$841.00
Fire	\$601.51	\$601.51	\$658.51	\$601.51
City Administration	\$1,014.77	\$1,014.77	\$1,014.77	\$1,014.77
Library			\$494.00	\$494.00
Solid Waste	\$682.00	\$682.00	\$665.00	\$665.00

Table A-9

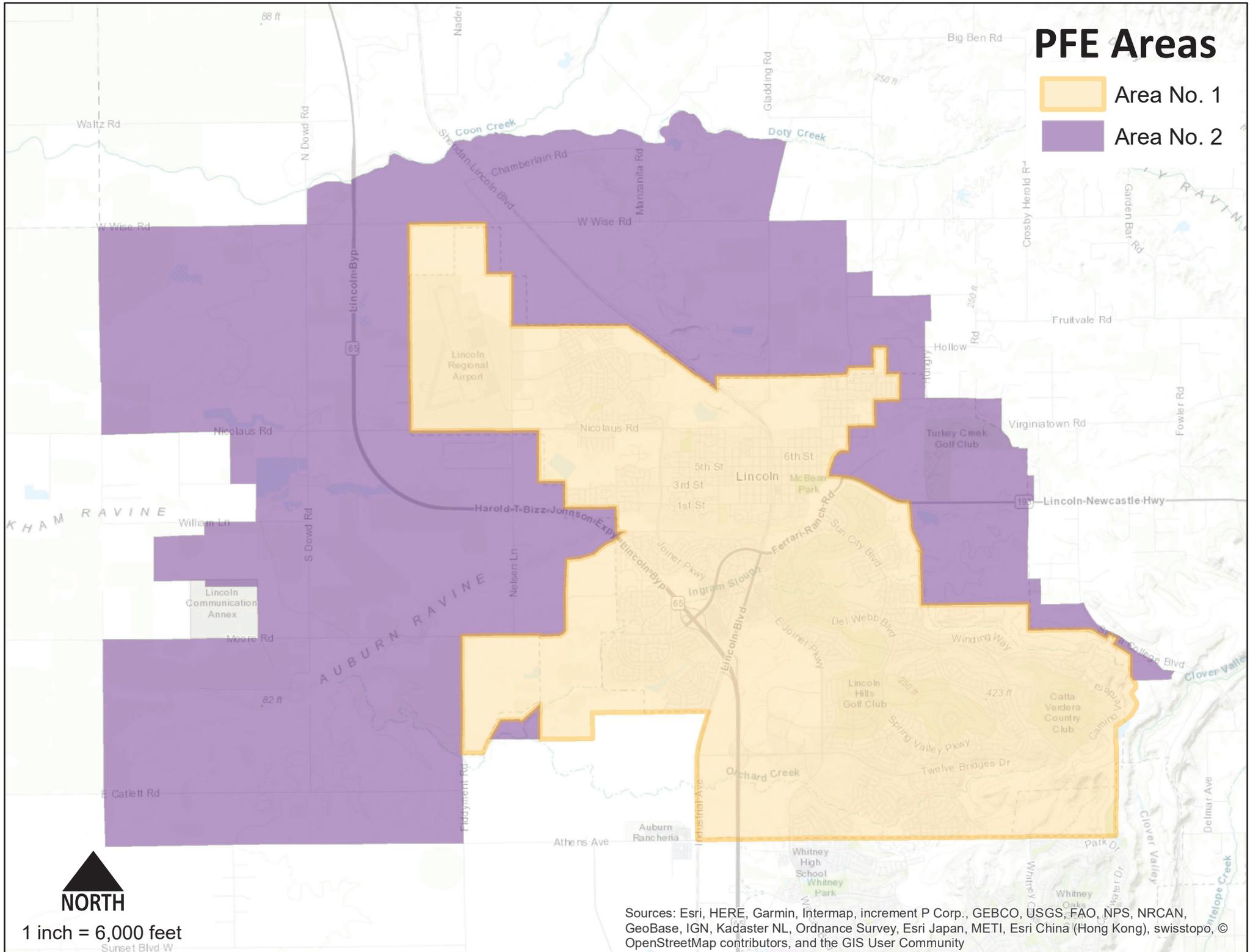
Equivalent Dwelling Units - Based on City's Current EDU Factors

Land Use	Category:	Trans- portation	Waste- Water	Water	Drainage	Fire	Police	Admin- istration	Library	Solid Waste	Parks & Recreation
<u>Residential</u>		PER UNIT									
Very Low Density		1.00	1.27	2.50	1.30	1.00	1.00	1.00	1.00	1.00	1.00
Low Density		1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Medium Density		0.72	1.00	1.00	0.70	1.00	1.00	1.00	1.00	1.00	1.00
High Density		0.72	0.80	1.00	0.24	0.72	0.72	0.72	0.72	0.72	0.72
High Density - Twelve Bridges		0.72	0.80	1.00	0.24	0.72	0.72	0.72	0.72	0.72	0.72
Age Qualified - Low Density		1.00	0.72	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Age Qualified - Medium Density		0.72	0.72	1.00	0.70	1.00	1.00	1.00	1.00	1.00	1.00
Age Qualified - High Density		0.72	0.72	1.00	0.24	0.72	0.72	0.72	0.72	0.72	0.72
<u>Non-Residential</u>		PER 1,000 BLDG SF									
Commercial		4.46	0.54	0.40	0.49	0.67	0.67	0.24	0.24	0.07	0.24
Business & Professional		1.96	0.54	0.40	0.49	0.67	0.67	0.24	0.24	0.07	0.24
Industrial		0.61	0.64	0.48	0.59	0.67	0.67	0.36	0.36	0.08	0.36
<u>Non-Residential</u>		PER ACRE									
Commercial		58.33	7.00	5.21	6.40	6.53	6.53	3.05	3.05	0.89	3.05
Business & Professional		25.56	7.00	5.21	6.40	6.53	6.53	6.77	6.77	0.89	6.77
Industrial		6.67	7.00	5.21	6.40	5.45	5.45	3.88	3.88	0.89	3.88
<u>Public/Other</u>		PER ACRE									
Parks		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Schools		0.00	7.00	7.50	4.00	0.00	0.00	0.00	0.00	0.00	0.00
Public Facilities		0.00	7.00	7.50	6.40	0.00	0.00	0.00	0.00	0.00	0.00
Open Space		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Source: City of Lincoln

PFE Areas

-  Area No. 1
-  Area No. 2



Sources: Esri, HERE, Garmin, Intermap, increment P Corp., GEBCO, USGS, FAO, NPS, NRCAN, GeoBase, IGN, Kadaster NL, Ordnance Survey, Esri Japan, METI, Esri China (Hong Kong), swisstopo, © OpenStreetMap contributors, and the GIS User Community