

City of Lake Elsinore
Traffic Infrastructure Fee
Government Code 66000 Calculation
FY 2018-2019

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 fees varies depending on development type and is collected for each building payable upon the issuance of the certificate of occupancy. The fee is based on the attached formula and data sheet and varies from project to project.

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

| Account Description | Beginning Fund Balance | FY 2018-2019 | Ending Fund Balance |
|----------------------------|-------------------------------|---------------------|----------------------------|
| Revenues & Other Sources | | | |
| Investment Earnings | | \$ 177,995 | |
| Developer Impact Fees | | 564,620 | |
| Total Sources | | \$ 742,615 | |
| Expenditures & Other Uses | | 74,928 | |
| Total Uses | | \$ 74,928 | |
| Total Available | \$ 4,269,286 | \$ 667,687 | \$ 4,936,973 |

Five Year Test

Using First In First Out Method

| Unspent Funds Represent Ending Fund Balance | June 30, 2019 |
|--|----------------------|
| Revenues Collected from 2008 | \$ 353,304 |
| Revenues Collected from 2009 | 390,190 |
| Revenues Collected from 2010 | 99,125 |
| Revenues Collected from 2011 | 272,041 |
| Revenues Collected from 2012 | 144,922 |
| Revenues Collected from 2013 | 222,214 |
| Revenues Collected from 2014 | 381,912 |
| Revenues Collected from 2015 | 432,575 |
| Revenues Collected from 2016 | 581,256 |
| Revenues Collected from 2017 | 830,176 |
| Revenues Collected from 2018 | 486,643 |
| Revenues Collected from 2019 | 742,615 |
| Total Ending Fund Balance | \$ 4,936,973 |

Result: Five Year Spent Test was met in accordance with Government Code 66001. The City makes a finding that it will design and/or construction of major arterial and collector street system in accordance with the Fiscal Year 2019-2024 Capital Improvement Program, as noted below.

Capital Improvement Facilities

| Capital Improvement Facilities Actual Expenses | FY 2018-2019 | % Complete | % funded with fee |
|---|---------------------|-------------------|--------------------------|
| Purchase of vacant land for future projects/mitigation | \$ 74,928 | 100% | 100% |
| Total Capital Improvement Facilities Actual Expenses | \$ 74,928 | | |
| Anticipated Future Projects | FY 2019-2020 | | % funded with fee |
| Annual Citywide Intersection Signal Upgrades - Z10052 | 201,000 | | 17% |
| Camino Del Norte Improvements - Z10030 | 5,800,000 | | 92% |
| Citywide Pavement Rehab Program - Z10008 | 300,000 | | 6% |
| Traffic Signal Installation @ Grand/Riverside - 4392 | 205,189 | | 7% |
| Total Anticipated Future Projects | \$ 6,506,189 | | |

City of Lake Elsinore
City Hall and Public Works Facilities Fees
Government Code 66000 Calculation
FY 2018-2019

The City Hall and Public Works Facilities Fee became effective on August 23rd, 2005 with the adoption of City Ordinance #1153. City Hall and Public Works Facilities serve both homes and businesses citywide. The City Hall and Public Works Facilities fee is collected to mitigate the additional burdens created by new development for city hall and public works facilities and is imposed to finance the costs of new city hall and public works facilities. The fee varied depending on development type and is collected for each building payable upon the issuance of the certificate of occupancy. The fee is based on the attached formula and data sheet and varies from project to project.

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| Account Description | Beginning Fund Balance | FY 2018-2019 | Ending Fund Balance |
|----------------------------|-------------------------------|---------------------|----------------------------|
| Revenues & Other Sources | | | |
| Interest income | | \$ 3,068 | |
| Developer fees | | 71,792 | |
| Total Sources | | \$ 74,860 | |
| Expenditures & Other Uses | | 573,449 | |
| Total Uses | | \$ 573,449 | |
| Total Available | \$ 564,499 | \$ (498,589) | \$ 65,910 |

Five Year Test

Using First In First Out Method

| Unspent Funds Represent Ending Fund Balance | June 30, 2019 |
|--|----------------------|
| Revenues Collected from 2019 | 65,910 |
| Total Ending Fund Balance | \$ 65,910 |

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

Capital Improvement Facilities

| Capital Improvement Facilities Actual Expenses | FY 2018-2019 | % Complete | % funded with fee |
|---|---------------------|-------------------|--------------------------|
| Cultural Center 2nd Floor Renovations - Z20011 | 1,202 | 26% | 0% |
| City Parking Facility - Z20017 | 572,248 | 85% | 44% |
| Total Capital Improvement Facilities Actual Expenses | \$ 573,449 | | |
| Anticipated Future Projects | FY 2019-2020 | | % funded with fee |
| Cultural Center 2nd Floor Renovations - Z20011 | 255,000 | | 48% |
| Total Anticipated Future Projects | \$ 255,000 | | |

City of Lake Elsinore
Community Center Facilities Fees
Government Code 66000 Calculation
FY 2018-2019

The Community Center Facilities Fee became effective on August 23rd, 2005 with the adoption of City Ordinance #1153. Community Center Facilities will primarily serve residents in the City by providing space and facilities for recreation and similar programs. The Community Center Facilities fee is collected to mitigate the additional burdens created by new development for City community center facilities and is imposed to finance the costs of new community center facilities. The fee varied depending on development type and is collected for each building payable upon the issuance of the certificate of occupancy. The fee is based on the attached formula and data sheet and varies from project to project.

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

| Account Description | Beginning Fund Balance | FY 2018-2019 | Ending Fund Balance |
|----------------------------|-------------------------------|---------------------|----------------------------|
| Revenues & Other Sources | | | |
| Interest income | | \$ 881 | |
| Developer fees | | 41,500 | |
| Total Sources | | \$ 42,381 | |
| Expenditures & Other Uses | | 13,403 | |
| Total Uses | | \$ 13,403 | |
| Total Available | \$ - | \$ 28,978 | \$ 28,978 |

Five Year Test

Using First In First Out Method

| | |
|--|----------------------|
| Unspent Funds Represent Ending Fund Balance | June 30, 2019 |
| Revenues Collected from 2019 | \$ 28,978 |
| Total Ending Fund Balance | \$ 28,978 |

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

Capital Improvement Facilities

| Capital Improvement Facilities Actual Expenses | FY 2018-2019 | % Complete | % funded with fee |
|---|---------------------|-------------------|--------------------------|
| Cultural Center 2nd Floor Renovations - Z20011 | \$ 13,403 | 50% | 7% |
| Total Capital Improvement Facilities Actual Expenses | \$ 13,403 | | |
| Anticipated Future Projects | FY 2019-2020 | | % funded with fee |
| Cultural Center 2nd Floor Renovations - Z20011 | \$ 145,000 | | 27% |
| Total Anticipated Future Projects | \$ 145,000 | | |

City of Lake Elsinore
Lake Side Facilities Fees
Government Code 66000 Calculation
FY 2018-2019

The Lake Side Facilities Fee became effective on August 23rd, 2005 with the adoption of City Ordinance #1153. Lake Side Facilities will primarily serve residents in the City by providing recreation at the lake. The Lake Side Facilities fee is collected to mitigate the additional burdens created by new development for City lake side facilities and is imposed to finance the costs of new lake side facilities. The fee varied depending on development type and is collected for each building payable upon the issuance of the certificate of occupancy. The fee is based on the attached formula and data sheet and varies from project to project.

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

| Account Description | Beginning Fund Balance | FY 2018-2019 | Ending Fund Balance |
|----------------------------|-------------------------------|---------------------|----------------------------|
| Revenues & Other Sources | | | |
| Interest income | | \$ 1,585 | |
| Developer fees | | 59,337 | |
| Total Sources | | \$ 60,922 | |
| Expenditures & Other Uses | | - | |
| Total Uses | | \$ - | |
| Total Available | \$ - | \$ 60,922 | \$ 60,922 |

Five Year Test

Using First In First Out Method

| | |
|--|----------------------|
| Unspent Funds Represent Ending Fund Balance | June 30, 2019 |
| Revenues Collected from 2019 | \$ 60,922 |
| Total Ending Fund Balance | \$ 60,922 |

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

Capital Improvement Facilities

| Capital Improvement Facilities Actual Expenses | FY 2018-2019 | % Complete | % funded with fee |
|---|---------------------|-------------------|--------------------------|
| | \$ - | | 0% |
| Total Capital Improvement Facilities Actual Expenses | \$ - | | |
| Anticipated Future Projects | FY 2019-2020 | | % funded with fee |
| | \$ - | | 0% |
| Total Anticipated Future Projects | \$ - | | |

City of Lake Elsinore
Animal Shelter Facilities Fees
Government Code 66000 Calculation
FY 2018-2019

The Animal Shelter Facilities Fee became effective on August 23rd, 2005 with the adoption of City Ordinance #1153. Animal Shelter Facilities will primarily serve residents in the City by providing animal control and adoption services. The Animal Shelter Facilities fee is collected to mitigate the additional burdens created by new development for City animal facilities and is imposed to finance the costs of new animal facilities. The fee varied depending on development type and is collected for each building payable upon the issuance of the certificate of occupancy. The fee is based on the attached formula and data sheet and varies from project to project.

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

| Account Description | Beginning Fund Balance | FY 2018-2019 | Ending Fund Balance |
|----------------------------|-------------------------------|---------------------|----------------------------|
| Revenues & Other Sources | | | |
| Interest income | | \$ 486 | |
| Developer fees | | 25,828 | |
| Total Sources | | \$ 26,314 | |
| Expenditures & Other Uses | | 26,606 | |
| Total Uses | | \$ 26,606 | |
| Total Available | \$ 400 | \$ (292) | \$ 108 |

Five Year Test

Using First In First Out Method

| | |
|--|----------------------|
| Unspent Funds Represent Ending Fund Balance | June 30, 2019 |
| Revenues Collected from 2019 | 108 |
| Total Ending Fund Balance | \$ 108 |

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

Capital Improvement Facilities

| Capital Improvement Facilities Actual Expenses | FY 2018-2019 | % Complete | % funded with fee |
|---|---------------------|-------------------|--------------------------|
| New Animal Shelter | \$ 1,162,566 | 100% | 100% |
| Total Capital Improvement Facilities Actual Expenses | \$ 1,162,566 | | |
| Anticipated Future Projects | FY 2019-2020 | | % funded with fee |
| New Animal Shelter | \$ 1,039,951 | | 100% |
| Total Anticipated Future Projects | \$ 1,039,951 | | |

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 2018-2019

The Library Mitigation Fee became effective on June 25th, 1977 with the adoption of City Ordinance #573.1 (C) (1-6) and City Ordinance #764.1 in 1986. Library Facilities are considered libraries that meet the Riverside City/County Library Standards that will primarily serve residents in the City by providing the physical facilities necessary to support library. The Library Mitigation fee is collected for future construction of library improvements to assure the necessary library facilities are provided to the community. The fee varied depending on development type and is collected for each building payable upon the issuance of the certificate of occupancy. The fee is based on the attached formula and data sheet and varies from project to project.

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

| Account Description | Beginning Fund Balance | FY 2018-2019 | Ending Fund Balance |
|----------------------------|-------------------------------|---------------------|----------------------------|
| Revenues & Other Sources | | | |
| Interest income | | \$ 69,423 | |
| Developer fees | | 36,300 | |
| Total Sources | | \$ 105,723 | |
| Expenditures & Other Uses | | 104,470 | |
| Total Uses | | \$ 104,470 | |
| Total Available | \$ 1,804,775 | \$ 1,253 | \$ 1,806,028 |

Five Year Test

Using First In First Out Method

| Unspent Funds Represent Ending Fund Balance | June 30, 2019 |
|--|----------------------|
| Revenues Collected from 2004 | \$ 102,019 |
| Revenues Collected from 2005 | 171,854 |
| Revenues Collected from 2006 | 371,920 |
| Revenues Collected from 2007 | 164,934 |
| Revenues Collected from 2008 | 81,752 |
| Revenues Collected from 2009 | 50,693 |
| Revenues Collected from 2010 | 59,383 |
| Revenues Collected from 2011 | 74,372 |
| Revenues Collected from 2012 | 49,143 |
| Revenues Collected from 2013 | 86,794 |
| Revenues Collected from 2014 | 111,426 |
| Revenues Collected from 2015 | 73,385 |
| Revenues Collected from 2016 | 98,605 |
| Revenues Collected from 2017 | 115,284 |
| Revenues Collected from 2018 | 88,741 |
| Revenues Collected from 2019 | 105,723 |
| Total Ending Fund Balance | \$ 1,806,028 |

Result: 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 5 years in accordance with the Fiscal Year 2018-2022 Capital Improvement Program. The expected cost for this project is approximately \$8 million.

Capital Improvement Facilities

| Capital Improvement Facilities Actual Expenses | FY 2018-2019 | % Complete | % funded with fee |
|---|---------------------|-------------------|--------------------------|
| Annual Library Book Purchase | \$ 40,000 | 100% | 100% |
| City Library - Z20003 | 64,470 | 5% | 1% |
| Total Capital Improvement Facilities Actual Expenses | \$ 104,470 | | |
| Anticipated Future Projects | FY 2019-2020 | | % funded with fee |
| City Library - Z20003 | \$ 2,500,000 | 10% | 32% |
| Total Anticipated Future Projects | \$ 2,500,000 | | |

City of Lake Elsinore
Fire Facilities Fees
Government Code 66000 Calculation
FY 2018-2019

The Fire Facilities Fee became effective on June 13th, 2006 with the adoption of City Ordinance #1181. Fire Facilities are considered fire stations and similar public safety facilities that will primarily serve residents in the City by providing the physical facilities necessary to support fire, paramedic and emergency response programs. The Fire Facilities fee is collected to mitigate the additional burdens created by new development for City fire facilities and is imposed to finance the costs of new fire facilities. The fee varied depending on development type and is collected for each building payable upon the issuance of the certificate of occupancy. The fee is based on the attached formula and data sheet and varies from project to project.

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

| Account Description | Beginning Fund Balance | FY 2018-2019 | Ending Fund Balance |
|----------------------------|-------------------------------|---------------------|----------------------------|
| Revenues & Other Sources | | | |
| Interest income | | \$ 3,300 | |
| Developer fees | | 120,667 | |
| Total Sources | | \$ 123,968 | |
| Expenditures & Other Uses | | 124,470 | |
| Total Uses | | \$ 124,470 | |
| Total Available | \$ 1,014 | \$ (502) | \$ 512 |

Five Year Test

Using First In First Out Method

| | |
|--|----------------------|
| Unspent Funds Represent Ending Fund Balance | June 30, 2019 |
| Revenues Collected from 2019 | \$ 512 |
| Total Ending Fund Balance | \$ 512 |

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

Capital Improvement Facilities

| Capital Improvement Facilities Actual Expenses | FY 2018-2019 | % Complete | % funded with fee |
|---|---------------------|-------------------|--------------------------|
| Rosetta Canyon Fire Station #97 Ladder Truck | \$ 124,470 | 100% | 100% |
| Total Capital Improvement Facilities Actual Expenses | \$ 124,470 | | |
| Anticipated Future Projects | FY 2019-2020 | | % funded with fee |
| Rosetta Canyon Fire Station #97 Ladder Truck | \$ 27,385 | | 100% |
| Total Anticipated Future Projects | \$ 27,385 | | |

Note: The City is advancing funds to pay for the proportionate share of the purchase of a new Ladder Truck, since no funding is available in this DIF fund.