



GOODWIN CONSULTING GROUP

**COSUMNES COMMUNITY SERVICES
DISTRICT (CCSD)
NEXUS STUDY TO UPDATE THE
FIRE FEE PROGRAM**

FINAL REPORT

August 23, 2010

**COSUMNES COMMUNITY FACILITIES DISTRICT (CCSD)
NEXUS STUDY TO UPDATE THE
FIRE FEE PROGRAM**

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APPENDIX

CCSD Fire Fee Program Calculations

ADDENDUM

The Addendum on the following page presents the fee schedule identified in Exhibit A of Ordinance No. 10, which was approved by the CCSD Board of Directors to establish the updated Capital Fire Facilities Fees for new development.

ADDENDUM

(Exhibit A of Ordinance No. 10)

**COSUMNES COMMUNITY SERVICES DISTRICT
 CAPITAL FIRE FACILITIES FEE FOR NEW DEVELOPMENT**
Effective December 20, 2010

	Zone 1: Elk Grove	Zone 2: Laguna	Zone 3: Laguna West	Zone 4: Lakeside	Zone 5: Stonelake
Land Use Category					
Residential			<i>per unit</i>		
Single Family	\$1,702	\$1,662	\$1,583	\$1,642	\$1,561
Multi-Family	\$1,120	\$1,108	\$1,086	\$1,103	\$1,080
Age Restricted	\$ 902	n/a	n/a	n/a	n/a
Non-Residential			<i>per SF</i>		
Commercial/Office	\$ 1.44	\$ 1.41	\$ 1.38	\$ 1.40	\$ 1.37
Industrial	\$ 0.47	\$ 0.46	\$ 0.43	\$ 0.45	\$ 0.43

**COSUMNES COMMUNITY SERVICES DISTRICT
 CAPITAL FIRE FACILITIES FEE FOR BUILDING EXPANSIONS**

	Zone 1: Elk Grove	Zone 2: Laguna	Zone 3: Laguna West	Zone 4: Lakeside	Zone 5: Stonelake
Land Use Category					
Residential			<i>per unit</i>		
Single Family	n/a	n/a	n/a	n/a	n/a
Multi-Family	n/a	n/a	n/a	n/a	n/a
Age Restricted	n/a	n/a	n/a	n/a	n/a
Non-Residential			<i>per SF</i>		
Commercial/Office	\$ 1.44	\$ 1.41	\$ 1.38	\$ 1.40	\$ 1.37
Industrial	\$ 0.47	\$ 0.46	\$ 0.43	\$ 0.45	\$ 0.43

**COSUMNES COMMUNITY SERVICES DISTRICT
CAPITAL FIRE FACILITIES FEE FOR NEW DEVELOPMENT**
Effective February 17, 2011

**Zone 6:
Galt**

Land Use Category

Residential	<i>per unit</i>
Single Family	\$ 498
Multi-Family	\$ 419
Age Restricted	\$ 98
Non-Residential	<i>per SF</i>
Commercial/Office	\$ 0.57
Industrial	\$ 0.64

**COSUMNES COMMUNITY SERVICES DISTRICT
CAPITAL FIRE FACILITIES FEE FOR BUILDING EXPANSIONS**

**Zone 6:
Galt**

Land Use Category

Residential	<i>per unit</i>
Single Family	n/a
Multi-Family	n/a
Age Restricted	n/a
Non-Residential	<i>per SF</i>
Commercial/Office	\$ 0.57
Industrial	\$ 0.64

**COSUMNES COMMUNITY SERVICES DISTRICT
CAPITAL FIRE FACILITIES FEE FOR NEW DEVELOPMENT**
*All fees for Zone 6 in effect as of June 30, 2011 shall be increased as of
July 1, 2011 by the amount set forth below*

**Zone 6:
Galt**

Land Use Category

Residential	<i>per unit</i>
Single Family	\$ 162
Multi-Family	\$ 92
Age Restricted	\$ 98
Non-Residential	<i>per SF</i>
Commercial/Office	\$ 0.09
Industrial	\$ 0.00

**COSUMNES COMMUNITY SERVICES DISTRICT
CAPITAL FIRE FACILITIES FEE FOR BUILDING EXPANSIONS**

**Zone 6:
Galt**

Land Use Category

Residential	<i>per unit</i>
Single Family	n/a
Multi-Family	n/a
Age Restricted	n/a
Non-Residential	<i>per SF</i>
Commercial/Office	\$ 0.09
Industrial	\$ 0.00

**COSUMNES COMMUNITY SERVICES DISTRICT
CAPITAL FIRE FACILITIES FEE FOR NEW DEVELOPMENT**

*All fees for Zone 6 in effect as of December 31, 2011 shall be increased as of
January 1, 2012 by the amount set forth below, plus CCI*

**Zone 6:
Galt**

Land Use Category

Residential	<i>per unit</i>
Single Family	\$ 162
Multi-Family	\$ 92
Age Restricted	\$ 98
Non-Residential	<i>per SF</i>
Commercial/Office	\$ 0.09
Industrial	\$ 0.00

**COSUMNES COMMUNITY SERVICES DISTRICT
CAPITAL FIRE FACILITIES FEE FOR BUILDING EXPANSIONS**

**Zone 6:
Galt**

Land Use Category

Residential	<i>per unit</i>
Single Family	n/a
Multi-Family	n/a
Age Restricted	n/a
Non-Residential	<i>per SF</i>
Commercial/Office	\$ 0.09
Industrial	\$ 0.00

**COSUMNES COMMUNITY SERVICES DISTRICT
CAPITAL FIRE FACILITIES FEE FOR NEW DEVELOPMENT**
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**COSUMNES COMMUNITY SERVICES DISTRICT
CAPITAL FIRE FACILITIES FEE FOR BUILDING EXPANSIONS**

**Zone 6:
Galt**

Land Use Category

Residential	<i>per unit</i>
Single Family	n/a
Multi-Family	n/a
Age Restricted	n/a
Non-Residential	<i>per SF</i>
Commercial/Office	\$ 0.09
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**COSUMNES COMMUNITY SERVICES DISTRICT
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**COSUMNES COMMUNITY SERVICES DISTRICT
CAPITAL FIRE FACILITIES FEE FOR BUILDING EXPANSIONS**

**Zone 6:
Galt**

Land Use Category

Residential	<i>per unit</i>
Single Family	n/a
Multi-Family	n/a
Age Restricted	n/a
Non-Residential	<i>per SF</i>
Commercial/Office	\$ 0.09
Industrial	\$ 0.00

**COSUMNES COMMUNITY SERVICES DISTRICT
CAPITAL FIRE FACILITIES FEE FOR NEW DEVELOPMENT**
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July 1, 2013 by the amount set forth below*

**Zone 6:
Galt**

Land Use Category

Residential	<i>per unit</i>
Single Family	\$ 162
Multi-Family	\$ 92
Age Restricted	\$ 98
Non-Residential	<i>per SF</i>
Commercial/Office	\$ 0.09
Industrial	\$ 0.00

**COSUMNES COMMUNITY SERVICES DISTRICT
CAPITAL FIRE FACILITIES FEE FOR BUILDING EXPANSIONS**

**Zone 6:
Galt**

Land Use Category

Residential	<i>per unit</i>
Single Family	n/a
Multi-Family	n/a
Age Restricted	n/a
Non-Residential	<i>per SF</i>
Commercial/Office	\$ 0.09
Industrial	\$ 0.00

**COSUMNES COMMUNITY SERVICES DISTRICT
CAPITAL FIRE FACILITIES FEE FOR NEW DEVELOPMENT**

*All fees for Zone 6 in effect as of December 31, 2013 shall be increased as of
January 1, 2014 by the amount set forth below, plus CCI*

**Zone 6:
Galt**

Land Use Category

Residential	<i>per unit</i>
Single Family	\$ 165
Multi-Family	\$ 91
Age Restricted	\$ 96
Non-Residential	<i>per SF</i>
Commercial/Office	\$ 0.10
Industrial	\$ 0.00

**COSUMNES COMMUNITY SERVICES DISTRICT
CAPITAL FIRE FACILITIES FEE FOR BUILDING EXPANSIONS**

**Zone 6:
Galt**

Land Use Category

Residential	<i>per unit</i>
Single Family	n/a
Multi-Family	n/a
Age Restricted	n/a
Non-Residential	<i>per SF</i>
Commercial/Office	\$ 0.10
Industrial	\$ 0.00

EXECUTIVE SUMMARY

INTRODUCTION

The Elk Grove Community Services District (“EGCSD”) and the Galt Fire Protection District (“Galt FPD”) merged in November 2006 to form the Cosumnes Community Services District (“CCSD”). The CCSD is an independent special district agency that provides fire and emergency medical services to the cities of Elk Grove, Galt, and the unincorporated county areas in the surrounding region. The CCSD also provides parks and recreation services to the City of Elk Grove. The CCSD currently operates six fire stations in the Elk Grove area and two fire stations in the City of Galt. The CCSD encompasses roughly 157 square miles and serves an estimated population of 167,000 people – 140,000 in the Elk Grove area and 27,000 in the Galt region.

The CCSD’s existing fire fee program was established prior to the merger and, therefore, includes fees for the former EGCSD service area but not the former Galt FPD. The Galt FPD’s existing fire fee program was established and last updated in the 1990s and the fees in this program are currently applied to development in the Galt FPD area. Since the formation of the CCSD, the CCSD Capital Improvement Program (“CIP”) has been updated to include:

1. Fire facilities, vehicles, and equipment for the Galt area
2. Revised facilities, vehicle, and equipment costs for the Elk Grove area
3. Revised CCSD-wide facilities and costs

The updated fire CIP will serve future development in the CCSD and is incorporated herein this *Cosumnes Community Services District Nexus Study to Update the Fire Fee Program* (the “Nexus Study”).

The City of Elk Grove estimates that an additional 20,925 units, allocated among single family, multi-family, and age-restricted land use classifications, will develop in the City by build-out of its General Plan area. The City also anticipates an additional 15.3 million square feet of commercial, office, and industrial building space by build-out. The Sacramento County Infrastructure Finance Section (“IFS”) has identified an additional 100 residential units and approximately 200,000 square feet of non-residential building space that will develop just outside Elk Grove’s city limits but within the CCSD’s boundary.

Future residential and non-residential development in the City of Galt was estimated based on the land use plan presented in the City’s recently adopted 2030 General Plan. Based on the estimated

build-out capacity of the City's General Plan planning area, and the estimated existing development within the planning area boundary, approximately 8,824 additional single family and multi-family units will develop in the City by build-out of the planning area. Approximately 12.7 million square feet of commercial, office, and industrial land uses are also projected to develop by build-out. There are no major development plans at this time for the unincorporated county area between the Galt General Plan boundary and the former Galt FPD boundary; this area is outside the County Urban Services Boundary and is mainly designated for agricultural uses.

Combining the Sacramento County development estimates with the Cities' projections, approximately 29,800 additional residential units and 28.2 million square feet of new non-residential building space are estimated to develop in the CCSD.

PURPOSE OF STUDY

As development continues within the CCSD, fire facilities will need to be constructed to meet the demands of future development. The purpose of the CCSD Fire Fee Program (the "Fee Program") is to provide funding for the fire facilities that will be required to serve new development within CCSD's boundaries, shown on page 3 of this report. In addition, the Fee Program will consolidate and serve as the successor to the CCSD's existing fire fee programs.

The CCSD retained Goodwin Consulting Group, Inc. to assist in updating the CCSD's Fire Fee Program. The Fee Program will be established by the CCSD Board of Directors, Elk Grove City Council, Galt City Council, and the Sacramento County Board of Supervisors through the adoption of this Nexus Study. The Fee Program is compliant with the requirements set forth in the Mitigation Fee Act, also known as AB 1600, and ensures that a nexus exists between future development within the CCSD and (i) the use of the fee, (ii) the need for the proposed fire facilities, and (iii) the amount of the fire fee assigned to future development. This Nexus Study demonstrates that a reasonable relationship exists between the Fire Fee and the cost of the fire facilities attributable to each type of development. The Fee Program includes the following updates to CCSD's existing fire fee program:

- Incorporates six distinct fee zones, including the existing five zones within the Elk Grove area plus one new zone that includes the former Galt Fire Protection District boundary
- Updates the CCSD's Capital Improvement Program facilities and costs
- Creates a consolidated fire fee program that will be applied to all future development in the CCSD and will succeed the CCSD's existing fire fee programs

CCSD FIRE FACILITIES CAPITAL IMPROVEMENT PROGRAM

This Nexus Study identifies the fire facilities needed to serve future development in the CCSD. The required fire facilities and costs were determined by the CCSD Fire Department based on its long range needs. The Capital Improvement Program includes: 1) fire stations and support facilities, 2) land acquisition costs, 3) vehicles and equipment, 4) a fair-share allocation of the total cost of CCSD-wide facilities serving the entire CCSD, 5) facilities and vehicle financing, and 6) other miscellaneous costs. Table 3 of the Appendix shows that the total net cost of fire facilities attributable to new development is estimated at \$69.7 million. Detailed facilities and cost estimates are shown in Tables 4, 5, and 6 of the Appendix of this report.

As mentioned, the CCSD has revised the Capital Improvement Program to include additional facilities and revised cost estimates for the Elk Grove and Galt zones. In general, facility costs in the revised CIP have been updated to reflect increases in construction costs, facility size, and other revised assumptions. The CCSD has performed an extensive review of its Capital Improvement Program that has allowed for more accurate construction cost estimates and has identified additional facilities that will be required to serve existing and future development. Fire facilities incorporated in this Fee Program are described in Chapter 3 of this report.

SUMMARY OF THE CCSD FIRE FEES

The detailed information presented in this report was used to calculate the CCSD Fire Fee. The Fire Fee will provide funding for fire facilities needed to serve future development in the CCSD. This Nexus Study incorporates six fee zones within the CCSD. Each fee zone has a distinct Fire Fee that is the sum of (i) the fair-share cost allocation for the Elk Grove and Galt zones, and (ii) whether a fee credit is included in the fee calculation as a result of prior fire facilities funding through an existing CFD (i.e., applicable to fee zones 2-5). As shown on the map on page 3 of this report, Zone 1 encompasses the majority of the Elk Grove area (former EGCSO boundary), while Zones 2 through 5 identify four separate Community Facilities Districts (CFDs) in Elk Grove. As will be detailed in this Nexus Study, these fee zones have been established to incorporate within the Fire Fee, a fee credit to account for funding for fire facilities from these CFDs. The Galt area (former Galt FPD boundary) is identified in the Fee Program as Zone 6. In the remainder of this report, the CCSD areas in fee zones 1 through 5 will be referred to as the “Elk Grove zones” and the area in fee zone 6 will be referred to as the “Galt zone”.

The tables on the following page outline the CCSD Fire Fees that have been calculated in this Nexus Study. Table ES-1 shows the Fire Fee for new development and Table ES-2 shows the Fire Fee per

square foot for commercial, office, and industrial building expansions. Expansions and add-ons to residential units will not be charged an additional Fire Fee.

Table ES-1
Cosumnes Community Services District
Summary of Proposed Fire Fees For New Development - By Zone

Land Use Category	Zone 1: Elk Grove	Zone 2: Laguna	Zone 3: Laguna West	Zone 4: Lakeside	Zone 5: Stonelake	Zone 6: Galt
Residential						
	<i>per Unit</i>					
Single Family	\$1,702	\$1,662	\$1,583	\$1,642	\$1,561	\$1,473
Multi-Family	\$1,120	\$1,108	\$1,086	\$1,103	\$1,080	\$970
Age Restricted ¹	\$902	n/a	n/a	n/a	n/a	\$684
Non-Residential						
	<i>per Building SF</i>					
Commercial/Office	\$1.48	\$1.46	\$1.43	\$1.45	\$1.42	\$1.12
Industrial	\$0.55	\$0.53	\$0.51	\$0.53	\$0.50	\$0.64

¹ Senior citizen housing, as described in Section 51.3 of the Civil Code.

Table ES-2
Cosumnes Community Services District
Summary of Proposed Fire Fees For Building Expansions - By Zone *

Land Use Category	Zone 1: Elk Grove	Zone 2: Laguna	Zone 3: Laguna West	Zone 4: Lakeside	Zone 5: Stonelake	Zone 6: Galt
Residential						
	<i>per Unit</i>					
Single Family	n/a	n/a	n/a	n/a	n/a	n/a
Multi-Family	n/a	n/a	n/a	n/a	n/a	n/a
Age Restricted	n/a	n/a	n/a	n/a	n/a	n/a
Non-Residential						
	<i>per Building SF</i>					
Commercial/Office	\$1.48	\$1.46	\$1.43	\$1.45	\$1.42	\$1.12
Industrial	\$0.55	\$0.53	\$0.51	\$0.53	\$0.50	\$0.64

* The City of Galt exempts non-residential expansions that are less than 500 square feet; however, the City of Elk Grove and Sacramento County evaluate each non-residential expansion on a case-by-case basis to determine the appropriate fee, if any.

FEE ADJUSTMENTS

The CCSD Fire Fees may be adjusted in future years to reflect revised facility costs or receipt of funding from alternative sources. In addition to such adjustments, in January of each calendar year, or another date, as designated by the CCSD, the cost estimates and the CCSD Fire Fees will also be adjusted by the average increase in the San Francisco Construction Cost Index (CCI) and the 20-city CCI as reported in the *Engineering News Record* for the 12-month period ending October of the previous year. For example, the adjustment for January 2011 will be determined by calculating the increase from October 2009 to October 2010 in the 20-city and San Francisco CCIs. These two inflation rates will be averaged and the resulting value will be the adjustment factor that will be applied to the Fire Fees in January 2011. The increased fees may be adopted through a resolution or ordinance.

Each year that a fee increase is required, the CCSD will notify the Cities of Elk Grove and Galt, and the County of Sacramento of the increased fee rates and request that the new fees be adopted by the respective City Council or Board of Supervisors.

I. INTRODUCTION

The Elk Grove Community Services District (“EGCSD”) and the Galt Fire Protection District (“Galt FPD”) merged in November 2006 to form the Cosumnes Community Services District (“CCSD”). The CCSD is an independent special district agency that provides fire and emergency medical services to the cities of Elk Grove, Galt, and the unincorporated county areas in the surrounding region. The CCSD also provides parks and recreation services to the City of Elk Grove. The CCSD currently operates six fire stations in the Elk Grove area and two fire stations in the City of Galt. The CCSD encompasses roughly 157 square miles and serves an estimated population of 167,000 people – 140,000 in the Elk Grove area and 27,000 in the Galt region.

The CCSD’s existing fire fee program was established prior to the merger and, therefore, includes fees for the former EGCSD service area but not the former Galt FPD. The Galt FPD’s existing fire fee program was established and last updated in the 1990s and the fees in this program are currently applied to development in the Galt FPD area. Since the formation of the CCSD, the CCSD Capital Improvement Program (“CIP”) has been updated to include:

4. Fire facilities, vehicles, and equipment for the Galt area
5. Revised facilities, vehicle, and equipment costs for the Elk Grove area
6. Revised CCSD-wide facilities and costs

The updated fire CIP will serve future development in the CCSD and is incorporated herein this *Cosumnes Community Services District Nexus Study to Update the Fire Fee Program* (the “Nexus Study”).

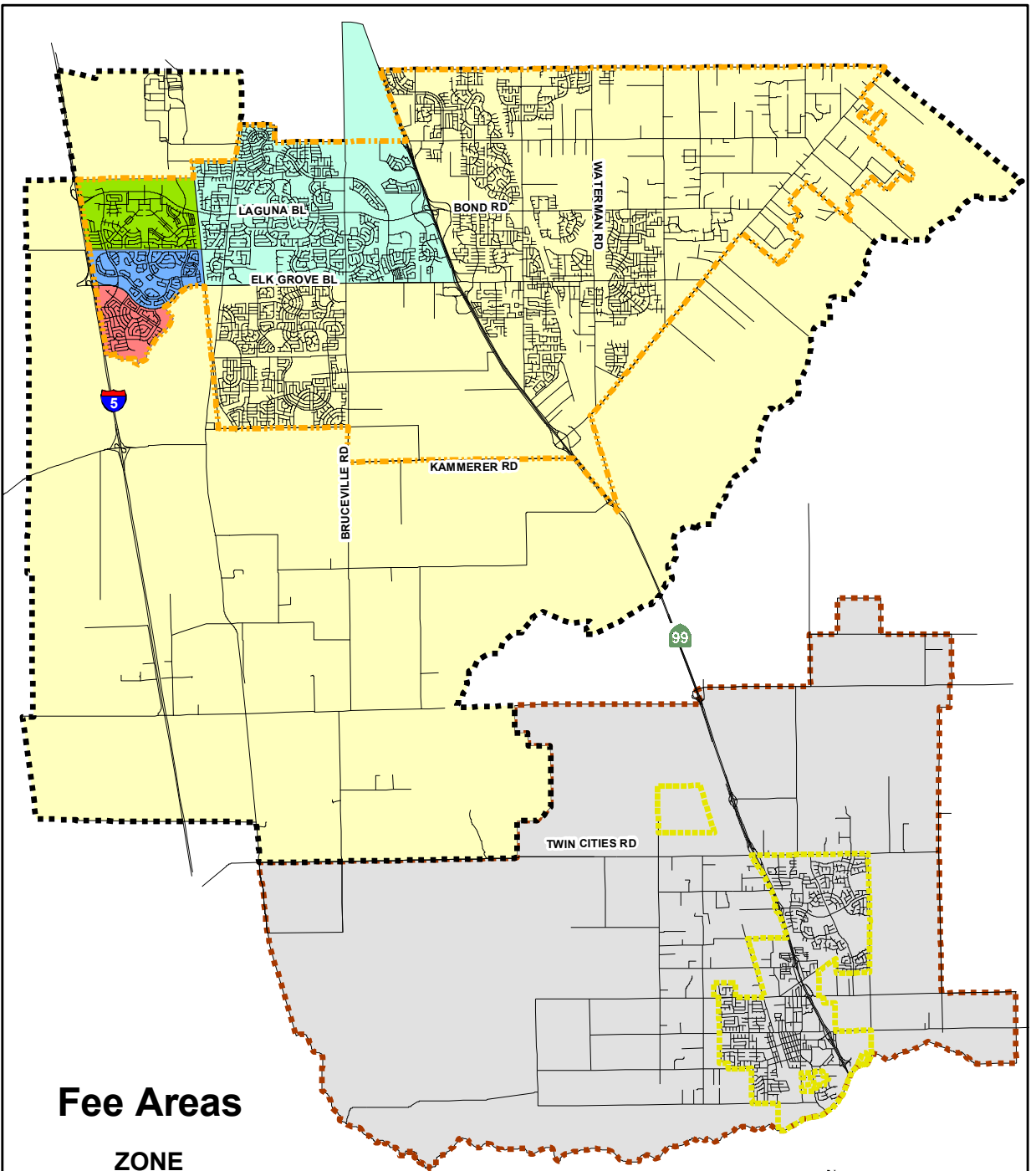
PURPOSE OF STUDY

As development continues within the CCSD, fire facilities will need to be constructed to meet the demands of future development. The purpose of the CCSD Fire Fee Program (the “Fee Program”) is to provide funding for the fire facilities that will be required to serve new development within CCSD’s boundaries, shown on page 3 of this report. In addition, the Fee Program will consolidate and serve as the successor to the CCSD’s existing fire fee programs.

The CCSD retained Goodwin Consulting Group, Inc. to assist in updating the CCSD’s Fire Fee Program. The Fee Program will be established by the CCSD Board of Directors, Elk Grove City Council, Galt City Council, and the Sacramento County Board of Supervisors through the adoption of this Nexus Study. The Fee Program is compliant with the requirements set forth in the Mitigation

Fee Act, also known as AB 1600, and ensures that a nexus exists between future development within the CCSD and (i) the use of the fee, (ii) the need for the proposed fire facilities, and (iii) the amount of the fire fee assigned to future development. This Nexus Study demonstrates that a reasonable relationship exists between the Fire Fee and the cost of the fire facilities attributable to each type of development. The Fee Program includes the following updates to CCSD's existing fire fee program:

- Incorporates six distinct fee zones, including the existing five zones within the Elk Grove area plus one new zone that includes the former Galt Fire Protection District boundary
- Updates the CCSD's Capital Improvement Program facilities and costs
- Creates a consolidated fire fee program that will be applied to all future development in the CCSD and will succeed the CCSD's existing fire fee programs



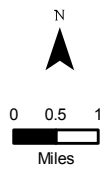
Fee Areas

ZONE

- 1 Elk Grove CSD
- 2 Laguna
- 3 Laguna West
- 4 Lakeside
- 5 Stonelake
- 6 Former GFD

Legend

- EG CITY LIMITS
- GALT CITY LIMITS
- Former EGCS D Boundary
- Former GFD Boundary



IMPACT FEE NEXUS REQUIREMENTS (AB 1600)

Assembly Bill (AB) 1600, which was enacted by the State of California in 1987, created Section 66000 et. seq. of the Government Code. AB 1600 requires that all public agencies satisfy the following requirements when establishing, increasing, or imposing a fee as a condition of approval for a development project:

1. Identify the purpose of the fee
2. Identify the use to which the fee will be put
3. Determine how there is a reasonable relationship between:
 - A. The fee's use and the type of development project on which the fee is imposed
 - B. The need for the public facility and the type of development project on which the fee is imposed.
 - C. The amount of the fee and the cost of the public facility or portion of the public facility attributable to the development on which the fee is imposed.

As stated above, the purpose of this Nexus Study is to demonstrate that the fees (“CCSD Fire Fee”) in this Nexus Study comply with AB 1600. The assumptions and cost allocation methodology that were used to establish the nexus between the CCSD Fire Fee and the development on which it will be levied on are summarized in the subsequent sections of this report.

ORGANIZATION OF REPORT

The remainder of this report has been organized into the following sections:

- | | |
|-------------|---|
| Section II | Discusses the CCSD land use categories to be used in the application of the fees. |
| Section III | Discusses components of the CCSD Fire Facilities CIP and their related costs. |
| Section IV | Provides a general explanation of the methodology used to calculate the CCSD Fire fees. |

Sections V Summarizes the CCSD Fire Fee by zone for each land use category.

Section VI Addresses future fee adjustments, credit/reimbursement policies, exemptions, and fee implementation for the Fee Program.

II. LAND USE CATEGORIES

LAND USE CATEGORIES

The Mitigation Fee Act requires that a reasonable relationship exist between the need for public facilities and the type of development on which an impact fee is imposed. The need for public facilities is related to the level of service demanded, which varies in proportion to the number of residents or employees generated by a particular land use type. Therefore, land use categories have been defined in order to distinguish between relative impacts on facilities. The CCSD Fire Fee has been calculated per dwelling unit for residential land use categories and per square-foot of building space for non-residential land use categories. The following land use categories are identified for purposes of the CCSD Fire Fee:

- Single Family:** all single family residential development categories, including duplex units. Single family residential development categories include (i) all detached single family dwelling, and (ii) duplex units that comprise two attached units sharing one common wall.
- Multi-Family:** all multi-family residential development categories, including residential buildings with three or more units and attached units that share two or more common walls.
- Age Restricted:** residential retirement communities, as described in Section 51.3 of the Civil Code, which are restricted to adults or senior citizens only
- Commercial:** Retail and service businesses, including, but not limited to, retail stores, clothing stores, book stores, video rental stores, drug stores, professional services (i.e., barber shops, dry cleaners), hospitals, movie theaters, appliance and electronics stores, home supply stores, tire stores, auto parts stores, auto service centers, oil change service centers and other businesses providing retail-based auto-related products and services, restaurants, supermarkets, gas stations, day/child care facilities, private schools, motels/hotels, congregate care facilities, and health clubs

Office: Includes, but is not limited to, buildings in which professional, banking, insurance, real estate, administrative or in-office medical or dental activities are conducted

Industrial: Includes, but is not limited to, warehouses, mini-storage facilities, manufacturing, heavy and light industrial uses, processing, fabricating, assembly, refining, repairing, packaging, or treatment of goods, material, or produce, sheet metal and welding shops, wholesale lumber yards, contractor yards, auto wrecking yards, etc.

Depending on where development will occur, the City of Elk Grove, City of Galt, or the County of Sacramento, will make, in coordination with the CCSSD, the final determination as to which land use category a particular development will be assigned. Alternatively, it may be determined that no land use category adequately corresponds to the development in question and the public agency may work in conjunction with the CCSSD to determine the applicable ad hoc CCSSD Fire Fee. A listing of general and specific land use categories is shown in Table 12 of the Appendix. For development occurring in the unincorporated County, Table 13 of the Appendix shows the conversion to County zoning from the land use fee categories used in this Nexus Study.

LAND USE QUANTITIES

Table 2 of the Appendix shows that the existing population in the CCSSD is approximately 167,000 and the number of jobs is estimated at approximately 40,000. By build-out of the CCSSD, the total population is expected to grow to approximately 243,000 and the number of jobs is estimated to increase to approximately 98,000. These figures are based on development estimates from the City of Elk Grove, the Galt 2030 General Plan, and the Sacramento County Infrastructure Finance Section.

The City of Elk Grove estimates that an additional 20,925 units, allocated among single family, multi-family, and age-restricted land use classifications, will develop in the City by build-out of its General Plan area. The City also anticipates an additional 15.3 million square feet of commercial, office, and industrial building space by build-out. The Sacramento County Infrastructure Finance Section (“IFS”) has identified an additional 100 residential units and approximately 200,000 square feet of non-residential building space that will develop just outside Elk Grove’s city limits but within the CCSSD’s boundary.

Future residential and non-residential development in the City of Galt was estimated based on the

land use plan presented in the City's recently adopted 2030 General Plan. Based on the estimated build-out capacity of the City's General Plan planning area, and the estimated existing development within the planning area boundary, approximately 8,824 additional single family and multi-family units will develop in the City by build-out of the planning area. Approximately 12.7 million square feet of commercial, office, and industrial land uses are also projected to develop by build-out. There are no major development plans at this time for the unincorporated county area between the Galt General Plan boundary and the former Galt FPD boundary; this area is outside the County Urban Services Boundary and is mainly designated for agricultural uses.

Combining the Sacramento County development estimates with the Cities' projections, approximately 29,800 additional residential units and 28.2 million square feet of new non-residential building space are estimated to develop in the CCSD.

III. FIRE FACILITIES CAPITAL IMPROVEMENT PROGRAM

This Nexus Study identifies the fire facilities needed to serve future development within the CCSD. The CCSD Fire Department determined the required capital facilities to serve future development in the CCSD based on its long range needs. The Cosumnes Fire Capital Improvement Program includes: 1) fire stations and support facilities, 2) land acquisition costs, 3) vehicles and equipment, 4) a fair-share allocation of the total cost of CCSD-wide facilities serving the entire CCSD, 5) facilities and vehicle financing, and 6) other miscellaneous costs. Table 3 of the Appendix shows that the total net cost of fire facilities attributable to new development is estimated at \$69.7 million. Detailed cost estimates are shown in Tables 4, 5, and 6 of the Appendix.

Updates to the Elk Grove Fire Facilities

The facility costs in the revised Cosumnes Fire CIP have been updated to reflect increases in construction costs, changes to facility size, and other revised assumptions. Facilities for the Elk Grove zones, as shown in Table 4, include three new stations, stations 77, 78, and 79, and related vehicles and equipment for each station. Construction costs have increased since 2007 and these updated costs are included in this Nexus Study. In addition, Station 78 (Sterling Meadows) is now planned to be a larger station than previously anticipated (currently planned for 18,500 square feet as compared to 12,500 square feet for the other stations) because it will house a truck company as well as an engine company and ambulance. Therefore, the cost of this station is higher than previously estimated.

In addition to the three permanent stations, the Cosumnes Fire CIP includes a transition station that will house fire crews when the new stations are under construction. The Cosumnes Fire CIP also includes financing costs associated with debt financing for the fire stations and vehicles and a 5% cost contingency. Table 4 of the Appendix shows the total net cost of these facilities that is allocated to the Fee Program is \$35,217,000.

Galt Fire Facilities

Based on Galt's estimated future development, one new fire station, station 47, is planned for the Galt area. In addition, a renovation is planned for existing station 45 and station 46 will be expanded in order to serve future development in the CCSD. Vehicles and equipment for these three stations are also included in the Fee Program.

The CCSD Fire Fees established in this Nexus Study ensure that new development will pay for its fair share of capital facilities, and will not pay for existing deficiencies or for existing development's

fair share of the capital costs. As shown in Table 5 of the Appendix, the Galt station 45 renovation and vehicle costs are allocated between existing and future development within the Galt zone based on a persons served proportional benefit. This methodology allocates 37% of these costs to existing development and 63% to future development based on the number of residents and employees when comparing the existing population of these two groups to the future expected population in the Galt area. The total cost of the Station 45 renovations and improvements is \$143,000 and of this amount, approximately \$90,000 represents future development's fair share allocation. The remaining \$53,000 is allocated to the existing development in the Galt zone and therefore, the CCSD will need to fund this through revenue sources, such as Galt Redevelopment Agency funds, federal or state grants, or CCSD general fund money, but not future Fire Fees.

The Cosumnes Fire CIP also includes the expansion of Station 46 and the new station 47. These facilities are required to serve future development in the Galt area and therefore, 100% of the total \$11.9 million cost (\$2.1 million for the expansion and \$9.8 million for the new station) is allocated to future development in the Galt zone. In addition, the Cosumnes Fire CIP includes financing costs associated with debt financing for the fire station improvements and vehicles, and a 5% cost contingency. Table 5 of the Appendix shows the total net cost of these facilities that is allocated to the Fee Program is \$15.9 million.

CCSD-wide Fire Facilities

The total cost of CCSD-wide facility requirements, \$35.0 million as shown in Table 6, is allocated between existing and future development within the entire CCSD based on a persons served proportional benefit. This methodology allocates 61% of these costs to existing development and 39% to future development based on the number of residents and employees when comparing the existing population of these two groups to the future expected population within the entire CCSD. Based on this methodology, approximately \$13.8 million of this total cost is allocated to future development. The remaining \$21.2 million represents existing development's fair share of the facilities cost and therefore, the CCSD will need to fund this through revenue sources, such as federal or state grants, or CCSD general fund money, but not future Fire Fees. In addition, the portion of CCSD-wide facilities costs attributable to existing development in Galt may be funded by Galt Redevelopment Agency funds.

The CCSD-wide facilities include the following:

- Fleet Maintenance Facility / Admin Annex Facility (\$7.8 million) – This facility is anticipated to be approximately 37,000 square feet – 27,000 square feet for a fleet

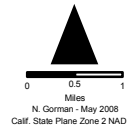
maintenance facility and 10,000 square feet for an administration annex. Thirty-nine percent of the total cost, or \$3.1 million is allocated to future development.

- Logistics/CSD Facilities Maintenance Building (\$3.5 million) - This facility is anticipated to be approximately 10,000 square feet. Thirty-nine percent of the total cost, or \$1.4 million is allocated to future development.
- Permanent Education Building at the Training Center (\$4.0 million) – This facility is intended to be a two-story permanent education building with both classroom and office space used by the Training Division. Thirty-nine percent of the CCSD’s cost, or \$1.6 million is allocated to future development.
- Training Facility Construction (\$4.2 million), EVOC Course Land Acquisition and Construction (\$4.8 million), and Scenario Village (\$2.0 million) – The site for this facility is approximately 20 acres. Thirty-nine percent of the total cost, or \$4.3 million is allocated to future development.
- Administration Building (\$7.4 million) – This facility is estimated to cost \$14.9 million. The building is planned for 40,000 square feet and will sit on approximately 7 acres. The fire department will occupy approximately 20,000 square feet (50%) of the new building and will fund half of the total cost. Thirty-nine percent of the fire department’s share of the cost, or \$2.9 million is allocated to future development.
- HazMat Unit (\$0.9 million) and Mobile Air Unit (\$0.4 million) – Thirty-nine percent of the total cost for these items, or \$0.5 million is allocated to future development.

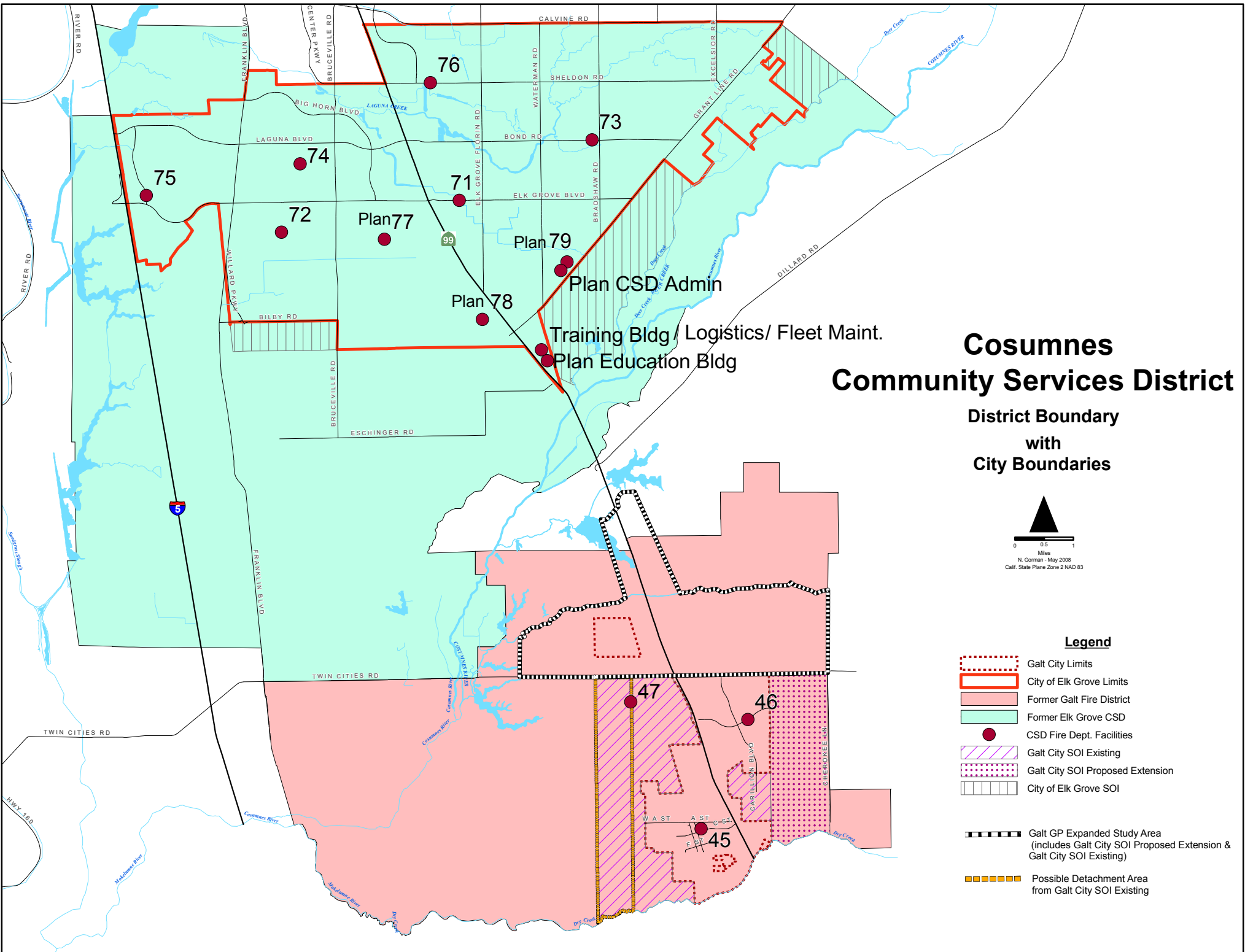
A map depicting the location of the existing and planned CCSD fire facilities is shown on the following page.

Cosumnes Community Services District

District Boundary with City Boundaries



- Legend**
- Galt City Limits
 - City of Elk Grove Limits
 - Former Galt Fire District
 - Former Elk Grove CSD
 - CSD Fire Dept. Facilities
 - Galt City SOI Existing
 - Galt City SOI Proposed Extension
 - City of Elk Grove SOI
 - Galt GP Expanded Study Area (includes Galt City SOI Proposed Extension & Galt City SOI Existing)
 - Possible Detachment Area from Galt City SOI Existing



OTHER ADJUSTMENTS TO COSTS INCLUDED IN THE FIRE FACILITIES FEE PROGRAM

In addition to the Elk Grove and Galt fire stations and the support buildings listed under CCSD-Wide Facility Requirements in Table 6, the CIP also includes the following costs:

Facility and Vehicle Financing Costs

Incorporating only the capital cost of fire facilities in the calculation of impact fees is a viable approach assuming a pay-as-you-go funding strategy. However, the CCSD anticipates that most improvements will be needed before funds are available from the Fire Fee Program. Therefore, the CCSD anticipates utilizing debt to fund the construction of the fire stations and support facilities, and the purchase of vehicles. As a result, the total cost of the fire improvements will include not only the capital cost, but also the present value of the cost of interest incurred with debt issuance.

Tables 7-A through 7-F of the Appendix present the calculations of the net interest cost associated with debt issuance to fund fire facilities and vehicles. For the Elk Grove zones, \$18.0 million in construction costs for stations 77, 78, and 79, are assumed to be loan financed. As shown in Table 7-A of the Appendix, the interest cost for loan financing these facilities is estimated to be \$6.1 million. Table 7-C calculates the interest cost associated with the Galt station 46 expansion and station 47 construction, which are also assumed to be loan financed. The total cost of these facilities is approximately \$8.6 million and the estimated interest cost is \$2.9 million.

Lastly, CCSD-wide facilities assumed to be loan funded include the fleet maintenance facility/admin annex facility, logistics/maintenance building, education building, EVOC facility, Scenario Village, and the fire department's portion of the administration building. The net cost of the CCSD-wide facilities allocated to future development that will be financed is approximately \$11.6 million, as shown in Table 7-E. The total interest cost for loan funding these facilities is estimated to be \$3.9 million. The interest costs for the Elk Grove, Galt, and CCSD-wide facilities are included in the Fee Program costs shown in Tables 4, 5 and 6.

The CCSD also assumes that it will use loan financing to fund the purchase of fire vehicles. The estimated net costs of fire trucks for the Elk Grove and Galt zones are \$5.1 million and \$2.1 million, respectively. The net cost of \$0.5 million for the CCSD-wide hazmat unit and mobile air unit will also be loan financed. Tables 7-B, 7-D and 7-F show that the total interest cost for loan funding vehicle purchases is estimated to be \$1.0 million for the Elk Grove zones, \$0.5 million for the Galt zone, and \$0.1 million for the CCSD-wide vehicles. These interest costs are included in the Fee Program costs.

Project Contingency

An additional 5% contingency cost has been added to the CIP to account for additional facility components or improvements that may be needed but were not anticipated in the planning stages or to offset cost increases.

Preparation of Updates to the Fire Facilities Fee Program

The cost of updating the Fire Fee Program is estimated to be \$150,000, which includes the cost for this Nexus Study plus future fee program updates. This cost item is shown in Table 6.

IV. FEE METHODOLOGY

When impact fees are calculated, an analysis must be presented in enough detail to demonstrate that a logical and thorough consideration was applied in the process of determining how the fee relates to the impacts from new development. Various findings pursuant to AB 1600 must be made to ensure that there is a reasonable relationship between the fee and the development on which that impact fee will be levied. The following section of the report outlines the methodology used in this Nexus Study to calculate the CCSD Fire Fee.

FEE METHODOLOGY

The method used to calculate the CCSD Fire Fee ensures that each land use category funds its equitable share of fire facility improvements based on the amount of benefit that its residents or employees will receive from the improvements. Following is a summary of the steps used to calculate the CCSD Fire Fee:

- 1) Determine the amount of remaining development for each land use category expected within the CCSD
- 2) Determine the new fire facilities needed to serve development within the CCSD
- 3) Estimate the total cost of the fire facilities or attributable portion of the fire facilities that are needed to serve future development within the CCSD. Existing deficiencies or that portion of an improvement cost allocated to existing development will not be funded with Fire Fees from future development; the CCSD will need to find alternate sources to fund existing deficiencies or existing development's share of the cost. Alternate funding sources may include federal and state grants, CCSD general fund revenues, or RDA revenue.
- 4) Based on development projections of residential units and non-residential square feet, and applying an assumed average persons per household and an employee per square foot factor, calculate a dwelling unit equivalent ("DUE") factor for each land use category
- 5) Multiply the DUE factors by the number of projected residential units or non-residential square feet in order to determine the total DUEs
- 6) Allocate the total fire facility cost attributed to future development across land uses based on the total DUEs for each land use category; the portion of the cost attributable to existing

development cannot be funded through the Fee Program

- 7) Divide the total cost of fire facilities in each land use category by the total projected residential units and non-residential square feet to determine the per unit fire fee for residential uses, and the per square foot fire fee for non-residential development
- 8) Add a 3% administration fee to fund the cost of administering the Fee Program

By applying this fee methodology, the amount of the CCSD Fire Fee for each land use is based on the estimated benefit received from the fire facility improvements and thus a nexus or reasonable relationship is established between the amount of the CCSD Fire Fee and the cost of the facilities attributable to each type of development.

DWELLING UNIT EQUIVALENTS (DUE) FACTORS

Development in the CCSD will create demand for fire protection services and facilities. For purposes of this Fee Program, demand is measured by the number of fire facility user-equivalents anticipated in the CCSD. The fee calculation assumes that residents and employees will benefit equally from fire protection services and the new fire facilities. By allocating facilities costs to each land use category based on its anticipated demand for fire facilities, this Nexus Study ensures that each land use category will fund its fair-share of the required fire facilities.

A Dwelling Unit Equivalent provides a way to quantify different land use types in terms of their equivalence to a single-family unit. A single family unit is assigned a DUE factor of 1.0 and the DUE factor for each of the other land use categories is determined based on the fire facility user-equivalents expected for each land use category relative to the fire facility user-equivalents for a single family unit. For example, a single family unit in Elk Grove is assumed to have 2.83 persons per household, whereby each person would represent one user-equivalent, for a total of 2.83 fire facility user- equivalents. A multi-family unit with an average 1.87 persons per household would generate 1.87 fire facility user-equivalents. By dividing 1.87 by 2.83, a DUE factor of approximately 0.66 is calculated for a multi-family residential unit in the Elk Grove area. This signifies that a multi-family unit has 0.66 of the demand for fire services that a single family unit has. Tables 8-A through 8-C of the Appendix show the calculation of DUE factors for each land use type in the Elk Grove and Galt zones.

APPLICATION OF FIRE FEE TO THE ELK GROVE AND GALT ZONES OF THE CCSD

Based on discussions with fire department staff, the three new fire stations are required to serve new development in the Elk Grove. All fire stations in the Elk Grove zones of the CCSD have a primary area of service; however, each fire station also provides support, when required, on service calls outside its primary service area. In situations where mutual support is required, fire crews and vehicles from different stations are moved throughout the Elk Grove area, either to provide mutual support on a service call, coverage for company training, or to provide service coverage to the primary area of the fire station that has responded to a service call. In essence, the fire stations are part of an integrated system and work in concert to provide coverage to all of the Elk Grove zones; they are not tied to a specific geographic area. With this in mind, the total net cost of the Elk Grove facilities that is attributed to future development, \$35.2 million, is allocated throughout the Elk Grove zones of the CCSD. Regardless of where a future fire station is located, the fee calculation in this Nexus Study allocates the cost of this facility to all future development in the Elk Grove zones. Mutual support for fire and emergency medical incidents between the Elk Grove and Galt zones is not common and therefore, the cost of the local Elk Grove fire facilities is allocated only to future development in the Elk Grove area of the CCSD.

The fire stations located within the Galt zone of the CCSD are also part of an integrated system that provides coverage to the City of Galt and the surrounding areas. Since mutual support for fire and emergency medical incidents does not commonly occur between the Elk Grove and Galt zones of the CCSD, the total net cost of the Galt facilities is allocated to future development in the Galt zone. Approximately \$15.9 million of the Galt fire facilities is allocated to future development in the Galt zone (fee zone 6) of the CCSD.

Additional fire facilities, such as the fleet maintenance facility, training facility, and administration building, are considered to be CCSD-wide facilities that will benefit both the Elk Grove and Galt zones. The total cost of these CCSD-wide facilities that is attributed to future development, approximately 39% of the cost, is allocated proportionately over the entire CCSD based on the number of DUEs from future development in the Elk Grove and Galt zones.

V. FIRE FEE AND NEXUS FINDINGS

Future development within the CCSD will create a demand for fire facilities. The Fee Program includes funding for the construction of fire stations, support facilities, land acquisition costs, vehicles and equipment, and other fire facility costs. The CCSD Fire Fee calculated in this report meets the AB 1600 nexus requirements, as outlined below.

Purpose of Fee

The purpose of the CCSD Fire Fee is to fund fire facilities needed to mitigate the impacts from new development within the CCSD.

Use of Fee

Fee revenue will be used to fund the construction, acquisition, and financing of fire facilities, vehicles, and equipment that are necessary to accommodate future demand resulting from new development within the CCSD. The fee will be used to fund: (i) three new stations within the Elk Grove zones and their associated apparatus; (ii) one new station, a station renovation, and a station expansion for the Galt zone; (iii) new development's fair-share of the total cost of CCSD-wide facilities serving the entire CCSD, such as the fleet maintenance facility, logistics/maintenance building, education building, administration building, and training facility; and (iv) new development's fair-share of a hazardous materials unit and mobile air unit. These costs are identified in Tables 4, 5, and 6 in the Appendix.

Reasonable Relationship Between the Fee's Use and the Type of Development

New development within the CCSD will generate a need for fire protection services and facilities. The increase in development will create the need for additional fire facilities and apparatus to provide emergency services to the developing areas within the CCSD. Fee revenues will be used to fund a fair-share portion of these fire facilities and apparatus that will serve new residential and non-residential development in the CCSD.

Reasonable Relationship Between the Need for the Facility and the Type of Development

New residential and non-residential development in the CCSD will generate residents and employees who will require fire department services. The new development will need additional fire facilities to provide emergency services to the developing areas in the CCSD. In order to maintain the CCSD's current level of fire protection service, the CCSD must construct three new fire stations and support facilities in Elk Grove, and must construct one new fire station and renovate and expand the existing stations in Galt.

Reasonable Relationship Between the Amount of the Fee and the Cost of the Facility

The relationship between the amount of the fee and the portion of the facility cost attributable to the development type is based on DUEs. Residents and employees are the primary beneficiaries of fire facilities; therefore, the cost of fire facilities has been allocated to both residential and non-residential land uses based on the number of user-equivalents that will be generated from these types of development. User-equivalents are the number of residents and employees that will be provided with fire protection services. Based on this demand from residents and employees, a proportionate share of the cost of fire facilities is allocated to residential and non-residential land uses. This cost allocation, shown in Tables 9-A through 9-C of the Appendix, establishes the fire fee for each land use category as well as the reasonable relationship between the fee and the portion of the facility (and its cost) that benefits each development type within the CCSD.

CCSD FIRE FEE CALCULATION

The net cost of fire facilities in the CIP, as calculated in this study, represents future development's fair share of these facilities. Many fire facilities in the CCSD's CIP will benefit both future and existing development; the costs of these facilities are allocated to future and existing development based on a persons served proportional benefit. This allocation ensures that new development will pay only for its fair share of capital facilities, and will not pay for existing fire facilities deficiencies in the CCSD or for existing development's fair share of the capital costs. Table 3 in the Appendix provides a summary of the Fire CIP costs that are allocated to future development; the total net cost of these facilities is approximately \$69.7 million.

This \$69.7 million net cost is broken down into three categories – Elk Grove, Galt, and CCSD-wide facilities. These net costs are allocated to projected new residential and non-residential development based on the DUE factors calculated in Tables 8-A through 8-C in the Appendix. For example, the net fire facilities cost for the Elk Grove zones (\$35.2 million) is allocated to future development in the Elk Grove zones of the CCSD. The net facilities cost for the Galt zone (\$15.9 million) is allocated to future development in the Galt zone of the CCSD and the net CCSD-wide facilities cost (\$18.6 million) is allocated to future development in the entire CCSD. The cost allocation calculations associated with the Elk Grove, Galt, and CCSD-wide facilities are shown in Tables 9-A through 9-C in the Appendix. The total cost of fire facilities for each land use category is divided by the total projected residential units or non-residential square feet to determine the per unit fire fee for residential uses, and the per square foot fire fee for non-residential development.

Fire Fees – Zone 1 and Zone 6

The resulting CCSD Fire Fees for Zone 1, where most of the future development in the Elk Grove zones will occur, are:

- \$1,702 per single family unit
- \$1,120 per multi-family unit
- \$902 per age-restricted unit
- \$1.48 per square foot of commercial or office building space
- \$0.55 per square foot of industrial building space

The resulting CCSD Fire Fees for Zone 6 (Galt zone) are:

- \$1,473 per single family unit
- \$970 per multi-family unit
- \$684 per age-restricted unit
- \$1.12 per commercial or office building square foot
- \$0.64 per industrial building square foot

A 3% administration fee is included in the fee amounts and will be used by the CCSD to fund its administrative costs and to reimburse the Cities of Elk Grove and Galt and Sacramento County for their costs associated with collecting the fee.

Fire Fees – Zones 2 - 5

The Laguna CFD, Laguna West CFD and Lakeside CFD (also referred to as Laguna Creek Ranch/Elliott Ranch CFD No. 1 Improvement Areas No. 1 and Improvement Area No. 2, respectively), and Stonelake CFD shall be referred to in this Nexus Study as the Laguna Area CFDs. Each of the Laguna Area CFDs has funded fire facilities through bonds issued by their separate CFDs. These fire facilities provide an Elk Grove area-wide benefit and therefore, future development in these areas should receive a reimbursement in the form of a Fire Fee credit. Tables 11-A through 11-D of the Appendix identify the total fire facilities costs funded through each of the four CFDs and calculate that portion of the total cost for each CFD that is allocated for fee credit. Reimbursement to future development in the Laguna Area CFDs will be provided in the form of fee credits that have been incorporated into their Fire Fee. Since a different fee credit amount, dependent on the amount of fire facilities that were funded through the CFDs, applies to each CFD area, fee zones have been established in this Fee Program to separate these areas and identify their distinct Fire Fees resulting from the fee credit. It should be noted that Zone 1 does not include a fee

credit while Zones 2 through 5 do include a fee credit in their fees and therefore, are lower than Zone 1 Fire Fees. The five separate fee zones are as follows:

Zone 1 - includes those areas identified on the map on page 3 of this report

Zone 2 - includes the Laguna CFD area

Zone 3 - includes the Laguna West CFD area

Zone 4 - includes the Lakeside CFD area

Zone 5 - includes the Stonelake CFD area

In addition to new development, the Fire Fee will be charged to non-residential building expansions. Table 10 of the Appendix shows the Fire Fee that is applicable to non-residential building expansions; residential building additions will not be subject to an additional fee. The City of Galt exempts non-residential expansions of building that are less than 500 square feet; however, the City of Elk Grove and Sacramento County evaluate each non-residential expansion request on a case-by-case basis to determine the appropriate fee, if any.

LAGUNA CFD EXEMPTED PROPERTIES

Table 14 of the Appendix identifies properties that are within the Laguna CFD boundaries; however, these properties are either exempt from the CFD's annual tax or have been excluded from the CFD altogether and therefore, do not or have not paid an annual CFD tax. In either case, since these properties have not funded fire facilities through the Laguna CFD, they are not eligible for a fee credit should they ever develop. Since they are not eligible for a fee credit, they would be subject to the Zone 1 Fire Fee, which does not include a fee credit in its fee rates, if and when they develop.

The following tables outline the CCSD Fire Fees, by zone, that have been calculated in this Nexus Study. The Fire Fees for Zones 2 through 5 include a fee credit, as discussed above. Table V-1 shows the Fire Fee for new development and Table V-2 shows the Fire Fee for non-residential building additions and expansions.

Table V-1
Cosumnes Community Services District
Summary of Proposed Fire Fees For New Development - By Zone

Land Use Category	Zone 1: Elk Grove	Zone 2: Laguna	Zone 3: Laguna West	Zone 4: Lakeside	Zone 5: Stonelake	Zone 6: Galt
Residential						
	<i>per Unit</i>					
Single Family	\$1,702	\$1,662	\$1,583	\$1,642	\$1,561	\$1,473
Multi-Family	\$1,120	\$1,108	\$1,086	\$1,103	\$1,080	\$970
Age Restricted ¹	\$902	n/a	n/a	n/a	n/a	\$684
Non-Residential						
	<i>per Building SF</i>					
Commercial/Office	\$1.48	\$1.46	\$1.43	\$1.45	\$1.42	\$1.12
Industrial	\$0.55	\$0.53	\$0.51	\$0.53	\$0.50	\$0.64

¹ Senior citizen housing, as described in Section 51.3 of the Civil Code.

Table V-2
Cosumnes Community Services District
Summary of Proposed Fire Fees For Building Expansions - By Zone*

Land Use Category	Zone 1: Elk Grove	Zone 2: Laguna	Zone 3: Laguna West	Zone 4: Lakeside	Zone 5: Stonelake	Zone 6: Galt
Residential						
	<i>per Unit</i>					
Single Family	n/a	n/a	n/a	n/a	n/a	n/a
Multi-Family	n/a	n/a	n/a	n/a	n/a	n/a
Age Restricted	n/a	n/a	n/a	n/a	n/a	n/a
Non-Residential						
	<i>per Building SF</i>					
Commercial/Office	\$1.48	\$1.46	\$1.43	\$1.45	\$1.42	\$1.12
Industrial	\$0.55	\$0.53	\$0.51	\$0.53	\$0.50	\$0.64

* The City of Galt exempts non-residential expansions that are less than 500 square feet; however, the City of Elk Grove and Sacramento County evaluate each non-residential expansion request on a case-by-case basis to determine the appropriate fee, if any.

VI. ONGOING ADMINISTRATION OF THE CCSD FIRE FEE PROGRAM

FEE ADJUSTMENTS

The CCSD Fire Fees may be adjusted in future years to reflect revised facility costs or receipt of funding from alternative sources. In addition to such adjustments, in January of each calendar year, or another date, as designated by the CCSD, the cost estimates and the CCSD Fire Fees will also be adjusted by the average increase in the San Francisco Construction Cost Index (CCI) and the 20-city CCI as reported in the *Engineering News Record* for the 12-month period ending October of the previous year. For example, the adjustment for January 2011 will be determined by calculating the increase from October 2009 to October 2010 in the 20-city and San Francisco CCIs. These two inflation rates will be averaged and the resulting value will be the adjustment factor that will be applied to the Fire Fees in January 2011. The increased fees may be adopted through a resolution or ordinance.

Each year that a fee increase is required, the CCSD will notify the Cities of Elk Grove and Galt, and the County of Sacramento of the increased fee rates and request that the new fees be adopted by the respective City Council or Board of Supervisors.

FEE REVENUE SEGREGATION FOR ELK GROVE DISTRICT AND GALT DISTRICT

The Fire Fees for zones 1 through 5 (Elk Grove zones) were calculated in this Nexus Study to include funding for Elk Grove facilities, vehicles, and equipment, and Elk Grove's fair share of CCSD-wide facility requirements. Similarly, the Fire Fees for zone 6 (Galt zone) will fund the Galt facilities, vehicles, and equipment, and Galt's fair share of CCSD-wide facility requirements. CCSD-wide facilities account for approximately 25% of the total Elk Grove zone Fire Fees. Similarly, for the Galt zone, 29% of the total Galt Fire Fees are for CCSD-wide facilities. Galt's higher percentage of the total fees associated with CCSD-wide facilities is the result of a lower facilities cost associated with Galt-specific facilities as compared to the Elk Grove facilities. Only the CCSD-wide portion of the total fee revenue from each zone may be used to fund CCSD-wide facilities; the remaining portion of the Fire Fee revenue must be segregated into separate accounts to be used to fund each area's (i.e., Elk Grove's and Galt's) own local fire facilities.

FEE CALCULATIONS – UNIQUE NONRESIDENTIAL DEVELOPMENTS

For some specialized nonresidential development projects, the land use categories and fees summarized in this report may not be applicable. For example, development of a cemetery, golf course, and/or stadium would not fall under one of the nonresidential fee categories established in this Nexus Study. For specialized nonresidential development projects, the CCSD will review the development and decide on an applicable ad hoc Fire Fee based on the impact to fire facilities from the development. In particular, the number of employees expected on the nonresidential development or some other method deemed appropriate by the CCSD, would be used to determine the impact on the CCSD's fire facilities. The CCSD will provide the ad hoc Fire Fee calculation to the relevant City or County for application to the development.

REDEVELOPMENTS/RECONSTRUCTIONS

Certain projects that are redeveloped or reconstructed will be eligible for a fee adjustment. Fee credits will be provided if existing square footage is replaced by new development. For example, if a project applicant demolishes an existing 10,000 square foot office building and rebuilds a 20,000 square foot office building, the applicant will be exempt from paying a Fire Fee on the existing 10,000 square foot building but would pay the Fire Fee on the 10,000 square feet of new space.

However, if a redevelopment project results in a change of land use on a particular parcel (i.e., an industrial building is replaced by an office building), the CCSD will determine the appropriate Fire Fee adjustment to reflect the different characteristics between the original and new land uses and convey the Fire Fee calculation to the relevant City or County for application to the development. The CCSD, City or County staff will review the Fire Fee adjustments for redevelopment projects on a case-by-case basis and ultimately, the jurisdiction's laws and policies will determine the Fire Fee for the redevelopment project.

FEE CREDITS AND REIMBURSEMENTS

Fee credits and reimbursements will be available as part of the Fire Fee Program. The CCSD will determine which facilities will be eligible for developer financing or construction. Developers who fund construction of fire facilities included in this Nexus Study will be eligible for fee credits/reimbursements against the Fire Fee. Fee credits/reimbursements will be available for the facility cost up to a maximum of: i) the cost shown in this Nexus Study, or ii) actual costs if the actual costs are less than the costs in this Nexus Study. Fee credits/reimbursements will be adjusted

each January 1 by the inflation factor used to adjust the Fire Fee. Once fee credits have been determined, they will be used at the time the respective fees would be due. The CCSD will be responsible for determining the fee credit amount and will provide this information to the City or County.

Facilities must meet CCSD standards for acquisition projects in order to be eligible for fee credits or reimbursements. Developers will be responsible for complying with all applicable laws, codes, and regulations relating to contracting and construction procedures for publicly-funded public works projects.

Once all criteria are met, fee credits may be taken against fees when payable at building permit issuance. Developers will be eligible for fee credits/reimbursements up to 100 percent of the Fire Fee, excluding the administration fee portion. To obtain fee credits, developers must apply to the CCSD before payment of fees. The CCSD maintains the flexibility to allocate fee credits in a manner it chooses. Fee credits granted shall be on a per-unit basis for residential development and a per-square foot basis for non-residential development projects.

Reimbursements will be due to developers who finance facilities in excess of their fair share of the fire facilities. In such a case, developers would first obtain fee credits up to their fair share requirement for a facility, and then await reimbursement from fee revenue collections from other fee payers. Reimbursement priority will be determined on a first-in and first-out basis. When funds are available, and no high priority projects need to be financed, reimbursements will be paid to the first developer waiting for reimbursement.

To obtain reimbursements, developers must enter into a reimbursement agreement with the CCSD. Reimbursements will be paid only after CCSD acceptance of fire facilities. Reimbursements are an obligation payable only from the Fire Fee Program funds and not an obligation of the CCSD General Fund, City of Elk Grove, City of Galt, or Sacramento County.

FIRE FEE EXEMPTIONS

The following shall be exempted from payment of the Fire Fee:

Public Agencies

All federal and state agencies, public school districts, libraries, and the City of Elk Grove, City of Galt, and County of Sacramento will be exempt from the Fire Fee. Other non-City or

non-County public agencies will be subject to payment of the Fire Fee; however, the CCSD may choose to waive some or all of the Fire Fee in certain cases.

Replacement/Reconstruction

- a. Any replacement or reconstruction, provide there is no change in use, of any residential unit that is damaged or destroyed as a result of fire, flood, explosion, wind, earthquake, riot, or other calamity, or act of God shall be exempt from the Fire Fee. However, if the residential unit(s) replaced or reconstructed exceeds the documented total number of units of the damaged/destroyed residential structure, the excess units are subject to the Fire Fee. If a residential structure has been vacant for more than five years, the exemption will not apply for development in the City of Elk Grove or Sacramento County. However, the exemption will apply for development in Galt regardless of how long a parcel has been vacant.
- b. Any replacement or reconstruction, provided there is no change in use, of any non-residential structure that is damaged or destroyed as a result of fire, flood, explosion, wind, earthquake, riot, or other calamity, or act of God shall be exempt from the Fire Fee. However, if the building replaced or reconstructed exceeds the documented total floor area of the damaged/destroyed building, the excess square footage is subject to the Fire Fee. If a structure has been vacant for more than five years, the exemption will not apply for development in the City of Elk Grove or Sacramento County. However, the exemption will apply for development in Galt regardless of how long a parcel has been vacant.
- c. If a residential and/or non-residential structure is replaced with an alternative land use (e.g., an office building is replaced by an industrial building), then the CCSD and City or County staff will determine the appropriate fee adjustment to reflect the different use factors of the original and new land uses.

Additions/Alterations/Modifications/Temporary Facilities

- a. Additions to single family residential structures provided no change in use occurs and a second full kitchen is not added.
- b. Additions to multi-family residential structures that are not part of a mixed use type project provided no change in use occurs and no additional units result.

- c. Supporting use square footage in multi-family projects, such as the office and recreation areas required to directly serve the multi-family project. The residential unit fee will provide the full mitigation required in multi-family projects.
- d. Non-habitable residential structures such as decks, pools, pool cabanas, sheds, garages, etc.
- e. Construction of a granny unit that does not have a full kitchen.
- f. Mobile or manufactured homes with no permanent foundation.

FEE IMPLEMENTATION

According to the California Government Code, prior to levying a new fee or increasing an existing fee, an agency must hold at least one open and public meeting. At least ten days prior to this meeting, the agency must make data on infrastructure costs and funding sources available to the public. Notice of the time and place of the meeting, and a general explanation of the matter, are to be published in accordance with Section 6062a of the Government Code, which states that publication shall occur twice, with at least five days intervening, commencing at least ten days before the hearing, in a newspaper regularly published once a week or more.

The Fee Program will need to be approved by the CCSD Board of Directors and each participating jurisdiction - the City of Elk Grove, the City of Galt, and the County of Sacramento. The Cities of Elk Grove and Galt and Sacramento County will each prepare an ordinance and fee resolution to adopt the fee. The ordinance authorizing the Fee Program and resolution establishing the fee will then be adopted by the Elk Grove and Galt City Councils and the Sacramento Board of Supervisors. Once the last action associated with adopting the CCSD Fire Fee is completed, it shall become effective sixty days later.

APPENDIX

FEE CALCULATION SUMMARY TABLES

Table 1
CCSD Fire Impact Fee
Summary of Proposed Fire Fee by Zone

Land Use Category	Zone 1: Elk Grove ¹	Zone 2: Laguna ²	Zone 3: Laguna West ²	Zone 4: Lakeside ²	Zone 5: Stonelake ²	Zone 6: Galt ³
Residential						
	<i>per Unit</i>					
Single Family	\$1,702	\$1,662	\$1,583	\$1,642	\$1,561	\$1,473
Multi-Family	\$1,120	\$1,108	\$1,086	\$1,103	\$1,080	\$970
Age Restricted ⁴	\$902	n/a	n/a	n/a	n/a	\$684
Non-Residential						
	<i>per Building SF</i>					
Commercial/Office	\$1.48	\$1.46	\$1.43	\$1.45	\$1.42	\$1.12
Industrial	\$0.55	\$0.53	\$0.51	\$0.53	\$0.50	\$0.64

¹ Equals the fire fee for Elk Grove facilities (Table 9-A) plus the fire fee for CCSD-wide facilities (Table 9-C).

² Equals the Zone 1 fire fee less credit amount as shown in Tables 11-A through 11-D.

³ Equals the fire fee for Galt facilities (Table 9-B) plus the fire fee for CCSD-wide facilities (Table 9-C).

⁴ Senior citizen housing, as described in Section 51.3 of the Civil Code.

Source: Goodwin Consulting Group, Inc.

Table 2
Estimated Existing and Projected Land Uses Within Fire Fee Program Boundaries

<u>Existing Development in the CCSD¹</u>						
	<u>Units</u>	<u>Population</u>	<u>Elk Grove Persons/ Household³</u>	<u>Galt Persons/ Household⁴</u>		
Residential						
Single Family	53,105	154,168	2.83	3.40		
Multi-Family	5,916	11,549	1.87	2.25		
Age Restricted ²	815	1,241	1.52	1.52		
Subtotal Residential	59,836	166,958				
Estimated Number of Jobs Within Fee Program Boundaries		40,177				
<u>Estimated Future Development in the CCSD</u>						
	<u>Elk Grove</u>		<u>Galt</u>			
	<u>Units</u>	<u>Population</u>	<u>Units</u>	<u>Population</u>	<u>Elk Grove Persons/ Household³</u>	<u>Galt Persons/ Household⁴</u>
Residential						
Single Family	11,432	32,332	5,751	19,553	2.83	3.40
Multi-Family	8,869	16,555	3,073	6,914	1.87	2.25
Age Restricted ²	724	1,102	0	0	1.52	1.52
Subtotal Residential	21,025	49,989	8,824	26,468		
	<u>Sq. Feet</u>	<u>Estimated Employees</u>	<u>Sq. Feet</u>	<u>Estimated Employees</u>	<u>Elk Grove SF per Employee⁵</u>	<u>Galt SF per Employee⁵</u>
Non-Residential						
Commercial/Office	10,697,447	26,744	7,699,230	19,248	400	400
Industrial	4,784,816	3,987	5,042,070	7,757	1,200	650
Subtotal Non-Res.	15,482,263	30,731	12,741,300	27,005		
<u>Total Existing and Future Development in the CCSD</u>						
	<u>Units</u>	<u>Population</u>	<u>Elk Grove Persons/ Household³</u>	<u>Galt Persons/ Household⁴</u>		
Residential						
Single Family	70,288	206,053	2.83	3.40		
Multi-Family	17,858	35,018	1.87	2.25		
Age Restricted ²	1,539	2,343	1.52	1.52		
Subtotal Residential	89,685	243,415				
Estimated Number of Jobs Within Fee Program Boundaries		97,913				

¹ Includes estimated development through March 2009.

² Senior citizen housing, as described in Section 51.3 of the Civil Code.

³ Population per household based on City of Elk Grove and California Department of Finance estimates.

⁴ Population per household based on California Department of Finance estimates.

⁵ Elk Grove square feet per employee assumptions based City of Elk Grove estimates; Galt square feet per employee assumptions based City of Galt estimates.

Table 3
Summary of Capital Costs
Attributable to New Development in the CCSD

Improvement	Elk Grove Zones	Galt Zone	CCSD-Wide Facilities	Total
Fire Stations and Property Acquisition	\$26,802,000	\$11,980,200	-	\$38,782,200
CCSD-Wide Facilities	-	-	\$13,759,600	\$13,759,600
Facility Financing	\$6,090,000	\$2,910,000	\$3,920,300	\$12,920,300
Vehicle Financing	\$985,000	\$415,000	\$98,700	\$1,498,700
Miscellaneous Costs ¹	\$1,340,100	\$599,010	\$837,980	\$2,777,090
Total	\$35,217,100	\$15,904,210	\$18,616,580	\$69,737,890
Fire Facilities Costs (Rounded)	\$35,217,000	\$15,904,000	\$18,617,000	\$69,738,000

¹ Includes cost contingency, fee program update costs, and remaining debt service for fire facilities.

Source: Goodwin Consulting Group, Inc.

Table 4
Fire Station Costs - Elk Grove Zones

<u>Development Assumptions (Elk Grove Zones)</u>	<u>Future Persons Served</u>			
Resident Population	49,989			
Employee Population	30,731			
Total Persons Served	80,720			
<hr/>				
<u>Fire Station Costs (2009 \$)</u>	<u>Total Cost</u>	<u>% Attributable to New Development</u>	<u>Cost Attributable to New Development</u>	<u>Funding Needed</u>
<hr/>				
Station 77 - Madiera (formerly Laguna Ridge)				
Land Acquisition (3.5 Acres)	\$917,000	100%	\$917,000	2005-2006
Station Construction	\$5,500,000	100%	\$5,500,000	2012-2013
Type I Engine - Structure	\$650,000	100%	\$650,000	2012-2013
Type III Engine - Wildland	\$325,000	100%	\$325,000	2012-2013
Medic Unit	\$160,000	100%	\$160,000	2012-2013
Shallow Draft Boat (Flood Rescue)	\$100,000	100%	\$100,000	2012-2013
Defibrillators	\$55,000	100%	\$55,000	2012-2013
Emergency Signals	\$180,000	100%	\$180,000	2012-2013
Subtotal Station 77	\$7,887,000		\$7,887,000	
<hr/>				
Station 78 - Sterling Meadows (formerly Lent Ranch)				
Land Acquisition (2.5 Acres)	\$300,000	100%	\$300,000	2010-2011
Transition Station	\$750,000	100%	\$750,000	2010-2011
Station Construction	\$7,000,000	100%	\$7,000,000	2011-2012
Type I Engine - Structure	\$650,000	100%	\$650,000	2011-2012
Type III Engine - Wildland	\$325,000	100%	\$325,000	2011-2012
Aerial Ladder Truck	\$1,170,000	100%	\$1,170,000	2011-2012
Heavy Rescue	\$980,000	100%	\$980,000	2011-2012
Medic Unit	\$160,000	100%	\$160,000	2011-2012
Defibrillators	\$55,000	100%	\$55,000	2011-2012
Subtotal Station 78	\$11,390,000		\$11,390,000	
<hr/>				
Station 79 - Grant Line				
Land Acquisition (2.5 Acres)	\$380,000	100%	\$380,000	after 2013
Station Construction	\$5,500,000	100%	\$5,500,000	after 2013
Type I Engine - Structure	\$650,000	100%	\$650,000	after 2013
Type III Engine - Wildland	\$325,000	100%	\$325,000	after 2013
Medic Unit	\$160,000	100%	\$160,000	after 2013
Defibrillators	\$55,000	100%	\$55,000	after 2013
Emergency Signals	\$180,000	100%	\$180,000	after 2013
Subtotal Station 79	\$7,250,000		\$7,250,000	
<hr/>				
Transition Station (Stations 77 and 79)	\$275,000	100%	\$275,000	2011-2012
<hr/>				
Financing Costs				
Facility Financing ¹			\$6,090,000	
Vehicle Financing ²			\$985,000	
Subtotal			\$7,075,000	
<hr/>				
Miscellaneous Costs				
Cost Contingency (@5%)			\$1,340,100	
<hr/>				
Total Fire Protection Cost Allocated to Future Development in Elk Grove			\$35,217,100	
<hr/>				
Total Fire Protection Cost Allocated to Future Development in Elk Grove (Rounded)			\$35,217,000	

¹ Assumes that construction costs for the new stations will be debt financed.

² Assumes that fire trucks will be debt financed.

Table 5
Fire Station Costs - Galt Zone

<u>Development Assumptions (Galt Zone)</u>	Current Persons <u>Served</u>	Future Persons <u>Served</u>	Total Persons <u>Served</u>	
Resident Population	26,607	26,468	53,075	
Employee Population	4,404	27,005	31,409	
Total Persons Served	31,011	53,473	84,484	
Percentage	37%	63%	100%	
<hr/>				
<u>Fire Station Costs (2009 \$)</u>	<u>Total Cost</u>	<u>% Attributable to New Development</u>	<u>Cost Attributable to New Development</u>	<u>Funding Needed</u>
Station 45				
Station Renovation	\$62,500	63%	\$39,600	2008-2009
Flood Boats, Trailer and Flood Boat Equipment	\$80,000	63%	\$50,600	2008-2009
Subtotal Station 45	\$142,500		\$90,200	
Station 46				
Station Expansion	\$2,100,000	100%	\$2,100,000	2009-2010
Subtotal Station 46	\$2,100,000		\$2,100,000	
Station 47				
Land Acquisition	\$750,000	100%	\$750,000	after 2013
Station Construction	\$6,500,000	100%	\$6,500,000	after 2013
Type I Engine	\$650,000	100%	\$650,000	after 2013
Type III Engine	\$325,000	100%	\$325,000	after 2013
Aerial Ladder Truck	\$1,170,000	100%	\$1,170,000	after 2013
Medic Unit	\$160,000	100%	\$160,000	after 2013
Emergency Signals	\$180,000	100%	\$180,000	after 2013
Defibrillators	\$55,000	100%	\$55,000	after 2013
Subtotal Station 47	\$9,790,000		\$9,790,000	
Financing Costs				
Facility Financing ¹			\$2,910,000	
Vehicle Financing ²			\$415,000	
Subtotal			\$3,325,000	
Miscellaneous Costs				
Cost Contingency (@5%)			\$599,010	
Total Fire Protection Cost Allocated to Future Development in Galt			\$15,904,210	
Total Fire Protection Cost Allocated to Future Development in Galt (Rounded)			\$15,904,000	

¹ Assumes that construction costs for stations 46 and 47 will be debt financed.

² Assumes that fire trucks will be debt financed.

Table 6
CCSD-Wide Fire Facilities Costs

	Current Persons Served	Future Persons Served	Total Persons Served	
<u>Development Assumptions (Elk Grove and Galt Zones)</u>				
Resident Population	166,958	76,457	243,415	
Employee Population	40,177	57,736	97,913	
Total Persons Served	207,134	134,193	341,327	
Percentage	61%	39%	100%	
<u>CCSD-Wide Facility Requirements (2009 \$)</u>				
	Total Cost	% Attributable to New Development	Cost Attributable to New Development	Funding Needed
Fleet Maintenance Facility / Admin Annex Facility <i>(27,000 sq. ft. fleet maintenance facility/ 10,000 sq. ft. admin building)</i>	\$7,800,000	39%	\$3,066,600	2008-2009
Logistics/CSD Facilities Maintenance Building <i>(10,000 sq. ft. metal building)</i>	\$3,460,000	39%	\$1,360,300	after 2010
Permanent Education Building at Training Center <i>(Two-story building with classroom and office space)</i>	\$4,000,000	39%	\$1,572,600	after 2010
Training Facility Construction <i>(Actual construction cost plus interest costs; facility built in 2003)</i>	\$4,244,126	39%	\$1,668,600	2008-2009
EVOC Course Land Acquisition and Construction <i>(20 acre Emergency Vehicle Operations Course)</i>	\$4,781,300	39%	\$1,879,800	after 2010
Scenario Village <i>(Additional training props for existing Training Facility)</i>	\$2,000,000	39%	\$786,300	after 2010
Administration Building <i>(CSD Administration Building; 50% of \$14.9 million cost funded by Fire Dept; does not include land acquisition)</i>	\$7,437,500	39%	\$2,924,100	after 2010
HazMat Unit	\$850,000	39%	\$334,200	after 2010
Mobile Air Unit <i>(Air Unit Apparatus supporting entire district fire operations)</i>	\$425,000	39%	\$167,100	after 2010
Subtotal	\$34,997,926		\$13,759,600	
<u>Financing Costs</u>				
Facility Financing ¹			\$3,920,300	
Vehicle Financing ²			\$98,700	
Subtotal			\$4,019,000	
<u>Miscellaneous Costs</u>				
Cost Contingency (@5%)			\$687,980	
Fee Program Update Costs ³			\$150,000	
Total Fire Protection Cost Allocated to All Future Development in the CCSD			\$18,616,580	
Total Fire Protection Cost Allocated to All Future Development in the CCSD (Rounded)			\$18,617,000	

¹ Assumes that construction costs for the fleet maintenance facility, logistics/facilities maintenance building, permanent education building, EVOC building, Scenario Village, and administration building will be debt financed.

² Assumes that the hazmat unit and mobile air unit will be debt financed.

³ For future fee program updates.

Table 7-A
Net Effective Interest Cost Estimate for Elk Grove Fire Stations

Net Proceeds for Fire Stations ¹	\$18,000,000
Loan Costs	5.0%
Loan Amount	\$18,900,000
Loan Interest Rate	6.0%
Impact Fee Annual Escalator	2.5%
Net Loan Interest Rate	3.5%
Loan Term (Years)	15

Year	Principal	Interest	Total
1	\$811,996	\$1,134,000	\$1,945,996
2	\$860,716	\$1,085,280	\$1,945,996
3	\$912,359	\$1,033,637	\$1,945,996
4	\$967,101	\$978,896	\$1,945,996
5	\$1,025,127	\$920,870	\$1,945,996
6	\$1,086,634	\$859,362	\$1,945,996
7	\$1,151,832	\$794,164	\$1,945,996
8	\$1,220,942	\$725,054	\$1,945,996
9	\$1,294,199	\$651,798	\$1,945,996
10	\$1,371,851	\$574,146	\$1,945,996
11	\$1,454,162	\$491,835	\$1,945,996
12	\$1,541,411	\$404,585	\$1,945,996
13	\$1,633,896	\$312,100	\$1,945,996
14	\$1,731,930	\$214,067	\$1,945,996
15	\$1,835,846	\$110,151	\$1,945,996

Net Present Value of Debt Service	\$24,090,000
Proceeds for Fire Stations	\$18,000,000
Fire Stations Financing Cost	\$6,090,000

¹ Assumes that the station construction costs are 100% debt financed. Includes proceeds for fire stations 77 (\$5.5M), 78 (\$7.0M), and 79 (\$5.5M).

Table 7-B
Net Effective Interest Cost Estimate for Elk Grove Vehicles

Net Proceeds for Vehicles ¹		\$5,075,000	
Loan Costs		5.0%	
Loan Amount		\$5,330,000	
Loan Interest Rate		6.0%	
Impact Fee Annual Escalator		2.5%	
Net Loan Interest Rate		3.5%	
Loan Term (Years)		7	
Year	Principal	Interest	Total
1	\$634,990	\$319,800	\$954,790
2	\$673,089	\$281,701	\$954,790
3	\$713,474	\$241,315	\$954,790
4	\$756,283	\$198,507	\$954,790
5	\$801,660	\$153,130	\$954,790
6	\$849,759	\$105,030	\$954,790
7	\$900,745	\$54,045	\$954,790
Net Present Value of Debt Service		\$6,060,000	
Proceeds for Vehicles		\$5,075,000	
Vehicles Financing Cost		\$985,000	

¹ Assumes that fire trucks are 100% debt financed. Includes proceeds for type I engines (\$1.9M), type III engines (\$1.0M), an aerial ladder truck (\$1.2M), and a heavy rescue vehicle (\$1.0M),

Source: Goodwin Consulting Group, Inc.

Table 7-C
Net Effective Interest Cost Estimate for Galt Fire Stations

Net Proceeds for Fire Stations ¹	\$8,600,000
Loan Costs	5.0%
Loan Amount	\$9,030,000
Loan Interest Rate	6.0%
Impact Fee Annual Escalator	2.5%
Net Loan Interest Rate	3.5%
Loan Term (Years)	15

Year	Principal	Interest	Total
1	\$387,954	\$541,800	\$929,754
2	\$411,231	\$518,523	\$929,754
3	\$435,905	\$493,849	\$929,754
4	\$462,059	\$467,695	\$929,754
5	\$489,783	\$439,971	\$929,754
6	\$519,170	\$410,584	\$929,754
7	\$550,320	\$379,434	\$929,754
8	\$583,339	\$346,415	\$929,754
9	\$618,339	\$311,414	\$929,754
10	\$655,440	\$274,314	\$929,754
11	\$694,766	\$234,988	\$929,754
12	\$736,452	\$193,302	\$929,754
13	\$780,639	\$149,115	\$929,754
14	\$827,478	\$102,276	\$929,754
15	\$877,126	\$52,628	\$929,754

Net Present Value of Debt Service	\$11,510,000
Proceeds for Fire Stations	\$8,600,000
Fire Stations Financing Cost	\$2,910,000

¹ Assumes that the net station construction costs are 100% debt financed. Includes proceeds for the fire station 46 expansion (\$2.1M) and fire station 47 (\$6.5M).

Table 7-D
Net Effective Interest Cost Estimate for Galt Vehicles

Net Proceeds for Vehicles ¹		\$2,145,000	
Loan Costs		5.0%	
Loan Amount		\$2,250,000	
Loan Interest Rate		6.0%	
Impact Fee Annual Escalator		2.5%	
Net Loan Interest Rate		3.5%	
Loan Term (Years)		7	
Year	Principal	Interest	Total
1	\$268,054	\$135,000	\$403,054
2	\$284,137	\$118,917	\$403,054
3	\$301,185	\$101,869	\$403,054
4	\$319,256	\$83,797	\$403,054
5	\$338,412	\$64,642	\$403,054
6	\$358,716	\$44,337	\$403,054
7	\$380,239	\$22,814	\$403,054
Net Present Value of Debt Service		\$2,560,000	
Proceeds for Vehicles		\$2,145,000	
Vehicles Financing Cost		\$415,000	

¹ Assumes that the net costs of the fire trucks are 100% debt financed. Includes future development's share of the type I engine (\$0.7M), type III engine (\$0.3M), and aerial ladder truck (\$1.2M).

Source: Goodwin Consulting Group, Inc.

Table 7-E
Net Effective Interest Cost Estimate for CCSD-Wide Fire Facilities

Net Proceeds for Fire Facilities ¹	\$11,589,700
Loan Costs	5.0%
Loan Amount	\$12,170,000
Loan Interest Rate	6.0%
Impact Fee Annual Escalator	2.5%
Net Loan Interest Rate	3.5%
Loan Term (Years)	15

Year	Principal	Interest	Total
1	\$522,857	\$730,200	\$1,253,057
2	\$554,228	\$698,829	\$1,253,057
3	\$587,482	\$665,575	\$1,253,057
4	\$622,731	\$630,326	\$1,253,057
5	\$660,095	\$592,962	\$1,253,057
6	\$699,700	\$553,356	\$1,253,057
7	\$741,682	\$511,374	\$1,253,057
8	\$786,183	\$466,873	\$1,253,057
9	\$833,354	\$419,702	\$1,253,057
10	\$883,356	\$369,701	\$1,253,057
11	\$936,357	\$316,700	\$1,253,057
12	\$992,538	\$260,518	\$1,253,057
13	\$1,052,091	\$200,966	\$1,253,057
14	\$1,115,216	\$137,841	\$1,253,057
15	\$1,182,129	\$70,928	\$1,253,057

Net Present Value of Debt Service	\$15,510,000
Proceeds for Fire Facilities	\$11,589,700
Fire Facilities Financing Cost	\$3,920,300

¹ Assumes that the facility construction costs are 100% debt financed. Includes future development's share of the fleet maintenance facility (\$3.1M), the logistics building (\$1.4M), the education building (\$1.6M), EVOC facility (\$1.9M), Scenario Village (\$0.8M), the administration building (\$2.9M).

Table 7-F
Net Effective Interest Cost Estimate for CCSD-Wide Vehicles

Net Proceeds for Vehicles ¹		\$501,300	
Loan Costs		5.0%	
Loan Amount		\$530,000	
Loan Interest Rate		6.0%	
Impact Fee Annual Escalator		2.5%	
Net Loan Interest Rate		3.5%	
Loan Term (Years)		7	
Year	Principal	Interest	Total
1	\$63,142	\$31,800	\$94,942
2	\$66,930	\$28,012	\$94,942
3	\$70,946	\$23,996	\$94,942
4	\$75,203	\$19,739	\$94,942
5	\$79,715	\$15,227	\$94,942
6	\$84,498	\$10,444	\$94,942
7	\$89,568	\$5,374	\$94,942
Net Present Value of Debt Service		\$600,000	
Proceeds for Vehicles		\$501,300	
Vehicles Financing Cost		\$98,700	

¹ Includes future development's share of the hazmat unit (\$0.3M) and the mobile air unit (\$0.2M).

Source: Goodwin Consulting Group, Inc.

Table 8-A
Dwelling Unit Equivalents (DUEs) - Elk Grove

Land Use	Remaining Units or Sq. Feet	Persons per Household (HH)	Sq. Feet per Employee	User Equivalents per HH or 1,000 SF	DUE Factor ¹	Total DUEs	Percentage of Total DUEs
Residential	<u>Units</u>			<u>per HH</u>	<u>per Unit</u>		
Single Family	11,432	2.83		2.83	1.00	11,432	40.05%
Multi-Family	8,869	1.87		1.87	0.66	5,853	20.51%
Age-Restricted	724	1.52		1.52	0.54	390	1.37%
Subtotal Residential	21,025					17,675	61.93%
Non-Residential	<u>Sq. Feet</u>			<u>per 1,000 SF</u>	<u>per 1,000 SF</u>		
Commercial/Office	10,697,447		400	2.50	0.88	9,456	33.13%
Industrial	4,784,816		1,200	0.83	0.29	1,410	4.94%
Subtotal Non-Residential	15,482,263					10,866	38.07%
Total						28,541	100.00%

¹ Equals the user equivalents per household or 1,000 square feet divided by 2.83.

Source: Goodwin Consulting Group, Inc.

**Table 8-B
Dwelling Unit Equivalents (DUEs) - Galt**

Land Use	Remaining Units or Sq. Feet	Persons per Household (HH)	Sq. Feet per Employee	User Equivalents per HH or 1,000 SF	DUE Factor ¹	Total DUEs	Percentage of Total DUEs
Residential	<u>Units</u>			<u>per HH</u>	<u>per Unit</u>		
Single Family	5,751	3.40		3.40	1.00	5,751	36.57%
Multi-Family	3,073	2.25		2.25	0.66	2,034	12.93%
Subtotal Residential	8,824					7,785	49.50%
Non-Residential	<u>Sq. Feet</u>			<u>per 1,000 SF</u>	<u>per 1,000 SF</u>		
Commercial/Office	7,699,230		400	2.50	0.74	5,661	36.00%
Industrial	5,042,070		650	1.54	0.45	2,281	14.51%
Subtotal Non-Residential	12,741,300					7,943	50.50%
Total						15,727	100.00%

¹ Equals the user equivalents per household or 1,000 square feet divided by 3.40.

Source: Goodwin Consulting Group, Inc.

Table 8-C
Dwelling Unit Equivalents (DUEs) - Total CCSD

Land Use	Remaining Units or Sq. Feet	Persons per Household (HH) ¹	Sq. Feet per Employee ²	User Equivalents per HH or 1,000 SF	DUE Factor ³	Total DUEs	Percentage of Total DUEs
Residential	<u>Units</u>			<u>per HH</u>	<u>per Unit</u>		
Single Family	17,183	3.02		3.02	1.00	17,183	38.66%
Multi-Family	11,942	1.97		1.97	0.65	7,772	17.49%
Age-Restricted	724	1.52		1.52	0.50	365	0.82%
Subtotal Residential	29,849					25,320	56.98%
Non-Residential	<u>Sq. Feet</u>			<u>per 1,000 SF</u>	<u>per 1,000 SF</u>		
Commercial/Office	18,396,677		400	2.50	0.83	15,231	34.27%
Industrial	9,826,886		837	1.20	0.40	3,889	8.75%
Subtotal Non-Residential	28,223,563					19,121	43.02%
Total						44,441	100.00%

¹ Equals the weighted average persons per household in the CCSD.

² Equals the weighted average square feet per employee in the CCSD.

³ Equals the user equivalents per household or 1,000 square feet divided by 3.02.

Source: Goodwin Consulting Group, Inc.

Table 9-A
Elk Grove Fire Facilities Cost Allocation

Land Use	Units or Sq. Feet	DUEs per Unit or 1,000 SF	Total DUEs	Percentage Share	Cost Share	Cost per Unit or SF	3% Admin. ¹	Total Fee per Unit or SF
Residential	<u>Units</u>	<u>per Unit</u>				<u>per Unit</u>		<u>per Unit</u>
Single Family	11,432	1.00	11,432	40.05%	\$14,106,053	\$1,234	\$37	\$1,271
Multi-Family	8,869	0.66	5,853	20.51%	\$7,222,608	\$814	\$24	\$839
Age-Restricted	724	0.54	390	1.37%	\$480,886	\$664	\$20	\$684
Subtotal Residential	21,025		17,675	61.93%	\$21,809,548			
Non-Residential	<u>Sq. Feet</u>	<u>per 1,000 SF</u>				<u>per SF</u>		<u>per SF</u>
Commercial/Office	10,697,447	0.88	9,456	33.13%	\$11,667,834	\$1.09	\$0.03	\$1.12
Industrial	4,784,816	0.29	1,410	4.94%	\$1,739,619	\$0.36	\$0.01	\$0.37
Subtotal Non-Residential	15,482,263		10,866	38.07%	\$13,407,452			
Total			28,541	100.00%	\$35,217,000			

¹ To fund administration costs of the City of Elk Grove and the Cosumnes CSD.

Source: Goodwin Consulting Group, Inc.

**Table 9-B
Galt Fire Facilities Cost Allocation**

Land Use	Units or Sq. Feet	DUEs per Unit or 1,000 SF	Total DUEs	Percentage Share	Cost Share	Cost per Unit or SF	3% Admin. ¹	Total Fee per Unit or SF
Residential	<u>Units</u>	<u>per Unit</u>				<u>per Unit</u>		<u>per Unit</u>
Single Family	5,751	1.00	5,751	36.57%	\$5,815,621	\$1,011	\$30	\$1,042
Multi-Family	3,073	0.66	2,034	12.93%	\$2,056,453	\$669	\$20	\$689
Subtotal Residential	8,824		7,785	49.50%	\$7,872,074			
Non-Residential	<u>Sq. Feet</u>	<u>per 1,000 SF</u>				<u>per SF</u>		<u>per SF</u>
Commercial/Office	7,699,230	0.74	5,661	36.00%	\$5,724,810	\$0.74	\$0.02	\$0.77
Industrial	5,042,070	0.45	2,281	14.51%	\$2,307,115	\$0.46	\$0.01	\$0.47
Subtotal Non-Residential	12,741,300		7,943	50.50%	\$8,031,926			
Total			15,727	100.00%	\$15,904,000			

¹ To fund administration costs of the City of Galt and the Cosumnes CSD.

Source: Goodwin Consulting Group, Inc.

Table 9-C
CCSD-Wide Fire Facilities Cost Allocation

Land Use	Units or Sq. Feet	DUEs per Unit or 1,000 SF	Total DUEs	Percentage Share	Cost Share	Cost per Unit or SF	3% Admin. ¹	Total Fee per Unit or SF
Residential	<i>Units</i>	<i>per Unit</i>				<i>per Unit</i>		<i>per Unit</i>
Single Family	17,183	1.00	17,183	38.66%	\$7,198,250	\$419	\$13	\$431
Multi-Family	11,942	0.65	7,772	17.49%	\$3,255,933	\$273	\$8	\$281
Age-Restricted	724	0.50	365	0.82%	\$152,916	\$211	\$6	\$218
Subtotal Residential	29,849		25,320	56.98%	\$10,607,099			
Non-Residential	<i>Sq. Feet</i>	<i>per 1,000 SF</i>				<i>per SF</i>		<i>per SF</i>
Commercial/Office	18,396,677	0.83	15,231	34.27%	\$6,380,568	\$0.35	\$0.01	\$0.36
Industrial	9,826,886	0.40	3,889	8.75%	\$1,629,333	\$0.17	\$0.00	\$0.17
Subtotal Non-Residential	28,223,563		19,121	43.02%	\$8,009,901			
Total			44,441	100.00%	\$18,617,000			

¹ To fund administration costs of the Cities of Elk Grove and Galt and the Cosumnes CSD.

Source: Goodwin Consulting Group, Inc.

Table 10
Proposed Fire Fee For Non-Residential Building Expansions

Land Use Category	Zone 1: Elk Grove	Zone 2: Laguna	Zone 3: Laguna West	Zone 4: Lakeside	Zone 5: Stonelake	Zone 6: Galt
Residential						
			<i>per SF</i>			
Single Family	n/a	n/a	n/a	n/a	n/a	n/a
Multi-Family	n/a	n/a	n/a	n/a	n/a	n/a
Age-Restricted	n/a	n/a	n/a	n/a	n/a	n/a
Non-Residential						
			<i>per Building SF</i>			
Commercial/Office	\$1.48	\$1.46	\$1.43	\$1.45	\$1.42	\$1.12
Industrial	\$0.55	\$0.53	\$0.51	\$0.53	\$0.50	\$0.64

Source: Goodwin Consulting Group, Inc.

Table 11-A
Fee Zone 2 - Laguna CFD Fire Facility Impact Fee Credit Calculation

Total CFD Maximum Special Taxes for All Properties in the CFD	\$7,629,643
Total Average Maximum Special Tax per Acre of Undeveloped Property in the CFD	\$1,940
Per Acre Undeveloped Property Maximum Special Tax as a % of Total CFD Maximum Special Tax for All Properties in the CFD	0.02%
Total CFD-Funded Fire Facilities Cost	\$979,632
Portion of CFD-Funded Fire Facilities Cost per Acre of Undeveloped Property in the CFD ¹	\$224
<hr/>	
<i>Fee Credit per Unit</i> ²	
Single Family	\$40
Multi-Family	\$11
<i>Fee Credit per Square Foot</i> ³	
Commercial/Office	\$0.02
Industrial	\$0.01

¹ This is based on the average maximum special tax for undeveloped property as a percentage of total maximum special tax for the entire CFD.

² Assumes 5.6 units per acre for single family land uses and 20.0 units per acre for multi-family land uses.

³ The fee credit per square foot is calculated using the appropriate FAR from Table 2.

Sources: County of Sacramento; Cosumnes CSD; Goodwin Consulting Group, Inc.

Table 11-B
Fee Zone 3 - Laguna West CFD Fire Facility Impact Fee Credit Calculation

Total CFD Maximum Special Taxes for All Properties in the CFD	\$2,885,339
Total Average Maximum Special Tax per Acre of Undeveloped Property in the CFD	\$3,837
Per Acre Undeveloped Property Maximum Special Tax as a % of Total CFD Maximum Special Tax for All Properties in the CFD	0.12%
Total CFD-Funded Fire Facilities Cost	\$560,000
Portion of CFD-Funded Fire Facilities Cost per Acre of Undeveloped Property in the CFD ¹	\$670
<hr/>	
<i>Fee Credit per Unit</i> ²	
Single Family	\$120
Multi-Family	\$34
<i>Fee Credit per Square Foot</i> ³	
Commercial/Office	\$0.05
Industrial	\$0.04

¹ This is based on the average maximum special tax for undeveloped property as a percentage of total maximum special tax for the entire CFD.

² Assumes 5.6 units per acre for single family land uses and 20.0 units per acre for multi-family land uses.

³ The fee credit per square foot is calculated using the appropriate FAR from Table 2.

Sources: County of Sacramento; Cosumnes CSD; Goodwin Consulting Group, Inc.

Table 11-C
Fee Zone 4 - Lakeside CFD Fire Facility Impact Fee Credit Calculation

Total CFD Maximum Special Taxes for All Properties in the CFD	\$2,315,772
Total Average Maximum Special Tax per Acre of Undeveloped Property in the CFD	\$9,251
Per Acre Undeveloped Property Maximum Special Tax as a % of Total CFD Maximum Special Tax for All Properties in the CFD	0.36%
Total CFD-Funded Fire Facilities Cost	\$93,600
Portion of CFD-Funded Fire Facilities Cost per Acre of Undeveloped Property in the CFD ¹	\$337
<hr/>	
<i>Fee Credit per Unit</i> ²	
Single Family	\$60
Multi-Family	\$17
<i>Fee Credit per Square Foot</i> ³	
Commercial/Office	\$0.03
Industrial	\$0.02

¹ This is based on the average maximum special tax for undeveloped property as a percentage of total maximum special tax for the entire CFD.

² Assumes 5.6 units per acre for single family land uses and 20.0 units per acre for multi-family land uses.

³ The fee credit per square foot is calculated using the appropriate FAR from Table 2.

Sources: County of Sacramento; Cosumnes CSD; Goodwin Consulting Group, Inc.

Table 11-D
Fee Zone 5 - Stonelake CFD Fire Facility Impact Fee Credit Calculation

Total CFD Maximum Special Taxes for All Properties in the CFD	\$1,401,632
Total Average Maximum Special Tax per Acre of Undeveloped Property in the CFD	\$4,000
Per Acre Undeveloped Property Maximum Special Tax as a % of Total CFD Maximum Special Tax for All Properties in the CFD	0.26%
Total CFD-Funded Fire Facilities Cost	\$307,698
Portion of CFD-Funded Fire Facilities Cost per Acre of Undeveloped Property in the CFD ¹	\$790
<hr/>	
<i>Fee Credit per Unit</i> ²	
Single Family	\$141
Multi-Family	\$40
<i>Fee Credit per Square Foot</i> ³	
Commercial/Office	\$0.06
Industrial	\$0.05

¹ This is based on the average maximum special tax for undeveloped property as a percentage of total maximum special tax for the entire CFD.

² Assumes 5.6 units per acre for single family land uses and 20.0 units per acre for multi-family land uses.

³ The fee credit per square foot is calculated using the appropriate FAR from Table 2.

Sources: County of Sacramento; Cosumnes CSD; Goodwin Consulting Group, Inc.

Table 12
General and Specific Land Use Categories ¹

Item	Residential			Commercial	Non-Residential	
	Single Family	Multi-Family	Age Restricted		Office	Industrial
Primary General Uses	All single family residential development categories including duplex units.	All multi-family residential development categories including residential buildings with three or more units.	Retirement communities restricted to adults or seniors only.	Commercial Development	Office Development	Industrial Development
Additional Specific Uses				Retail Stores Clothing Stores Book Stores Video Stores Drug Stores Professional Services Barber Shops Dry Cleaners Hospitals Movie Theaters Appliance Stores Electronic Stores Home Supply Stores Tire Stores Auto Parts Stores Auto Service Centers Retail-Based Auto-Related Services Restaurants Supermarkets Gas Stations Day/Child Care Private School Hotel/Motel Congregate Care Facility Health Club	Banking Services Insurance Services Real Estate Services Administrative Services In-Office Medical Services In-Office Dental Services	Manufacturing Light Industrial Uses Heavy Industrial Uses Processing Fabricating Assembly Refining Repairing Goods Packaging Goods Treatment Materials Treatment Produce Treatment Sheet Metal Treatment Welding Shops Wholesale Lumber Yards Contractor Yards Warehouse Facilities Mini-Storage Facilities Auto Wrecking Yard

¹ Land use categories are based on the City of Elk Grove Update of the Roadway Fee Program Nexus Study, adopted January 19, 2005. Libraries and churches are exempt from fire fees.

Source: Goodwin Consulting Group, Inc.

Table 13
Summary of Land Use Categories Conversion
Between the Cities of Elk Grove and Galt and Sacramento County

Sacramento County Land Use Categories	City of Elk Grove and City of Galt Land Use Categories ¹	Zone 1 Fire Fee ²		Zone 6 Fire Fee ²	
Residential Categories					
AG-80	Single Family	\$1,702	-	\$1,473	-
AG-20	Single Family	\$1,702	-	\$1,473	-
AR-10	Single Family	\$1,702	-	\$1,473	-
AR-5	Single Family	\$1,702	-	\$1,473	-
AR-2	Single Family	\$1,702	-	\$1,473	-
AR-1	Single Family	\$1,702	-	\$1,473	-
RD-1	Single Family	\$1,702	-	\$1,473	-
RD-2	Single Family	\$1,702	-	\$1,473	-
RD-3	Single Family	\$1,702	-	\$1,473	-
RD-4	Single Family	\$1,702	-	\$1,473	-
RD-5	Single Family	\$1,702	-	\$1,473	-
RD-6	Single Family	\$1,702	-	\$1,473	-
RD-7	Single Family	\$1,702	-	\$1,473	-
RD-9	Single Family	\$1,702	-	\$1,473	-
RD-10	Single Family or Multi-Family	\$1,702	or \$1,120	\$1,473	or \$970
RD-12	Single Family or Multi-Family	\$1,702	or \$1,120	\$1,473	or \$970
RD-15	Single Family or Multi-Family	\$1,702	or \$1,120	\$1,473	or \$970
RD-20	Single Family or Multi-Family	\$1,702	or \$1,120	\$1,473	or \$970
RD-25	Multi-Family	\$1,120	-	\$970	-
RD-30	Multi-Family	\$1,120	-	\$970	-
N/A	Age Restricted	\$902	-	-	-
Nonresidential Categories					
M-1/M-2 (Industrial)	Industrial	\$0.55	-	\$0.64	-
MP (Industrial Office)	Industrial	\$0.55	-	\$0.64	-
BP (Business Professional)	Office	\$1.48	-	\$1.12	-
SC (Shopping Commercial)	Commercial	\$1.48	-	\$1.12	-
AC (Auto Commercial)	Commercial	\$1.48	-	\$1.12	-
GC (General Commercial)	Commercial	\$1.48	-	\$1.12	-
LC (Limited Commercial)	Commercial	\$1.48	-	\$1.12	-
TC (Travel/Transit Comm.)	Commercial	\$1.48	-	\$1.12	-

¹ Residential development will be categorized as Single Family if constructed as a detached product and Multi-Family if constructed as an attached product, except for duplexes. Duplexes are charged the Single Family rate.

² All County land within the CCSD is within Zone 1 or Zone 6.

Table 14
Additional Properties to be Charged the Zone 1 Fire Fee ¹

116 - 1370 - 016	116 - 0011 - 099	116 - 1420 - 040	119 - 2000 - 024
116 - 1370 - 018	116 - 0011 - 102	116 - 1420 - 041	119 - 2000 - 025
116 - 1440 - 052	116 - 0012 - 045	117 - 1320 - 032	119 - 2000 - 026
116 - 1440 - 054	116 - 0012 - 048	117 - 1320 - 033	119 - 2000 - 027
116 - 1440 - 055	116 - 0012 - 049	117 - 1320 - 034	119 - 2000 - 028
116 - 1440 - 058	116 - 0021 - 021	117 - 1320 - 035	119 - 2000 - 029
116 - 1440 - 059	116 - 0021 - 034	117 - 1320 - 036	119 - 2000 - 030
116 - 1440 - 060	116 - 0061 - 069	119 - 0132 - 014	119 - 2000 - 031
116 - 1440 - 061	116 - 0061 - 070	119 - 0132 - 017	119 - 2000 - 032
119 - 0151 - 019	116 - 0061 - 071	119 - 0132 - 023	119 - 2000 - 033
119 - 0183 - 008	116 - 0061 - 073	119 - 0133 - 025	119 - 2000 - 038
116 - 0011 - 011	116 - 0061 - 074	119 - 0133 - 036	119 - 2000 - 039
116 - 0011 - 020	116 - 0062 - 030	119 - 0134 - 012	119 - 2000 - 040
116 - 0011 - 021	116 - 0080 - 020	119 - 0134 - 013	119 - 2000 - 041
116 - 0012 - 005	116 - 0080 - 021	119 - 0161 - 016	119 - 2000 - 042
116 - 0050 - 007	116 - 0080 - 023	119 - 0162 - 067	119 - 2000 - 043
116 - 0050 - 008	116 - 0080 - 030	119 - 0162 - 077	119 - 2000 - 046
116 - 0061 - 010	116 - 0320 - 039	119 - 0162 - 084	119 - 2000 - 047
116 - 0061 - 011	116 - 0330 - 025	119 - 0162 - 088	119 - 2000 - 048
116 - 0070 - 014	116 - 0330 - 038	119 - 0162 - 089	119 - 2000 - 049
116 - 0070 - 022	116 - 0340 - 051	119 - 0660 - 053	119 - 2000 - 050
116 - 0070 - 023	116 - 0340 - 053	119 - 0660 - 055	119 - 2000 - 051
116 - 0070 - 025	116 - 0340 - 054	119 - 0680 - 037	119 - 2010 - 001
116 - 0070 - 026	116 - 0470 - 001	119 - 0680 - 038	119 - 2010 - 002
116 - 0070 - 030	116 - 0470 - 002	119 - 0680 - 039	119 - 2010 - 003
116 - 1090 - 103	116 - 0850 - 086	119 - 0940 - 029	119 - 2010 - 004
116 - 1440 - 053	116 - 0850 - 087	119 - 1040 - 041	119 - 2010 - 005
116 - 1440 - 056	116 - 0870 - 003	119 - 1040 - 042	119 - 2010 - 006
116 - 1440 - 057	116 - 0930 - 078	119 - 1070 - 001	119 - 2010 - 007
119 - 0151 - 010	116 - 0930 - 079	119 - 1100 - 097	119 - 2010 - 008
119 - 0151 - 012	116 - 0930 - 080	119 - 1120 - 047	119 - 2010 - 009
119 - 0151 - 013	116 - 0930 - 081	119 - 1150 - 040	119 - 2010 - 010
119 - 0151 - 014	116 - 0930 - 082	119 - 0162 - 093	119 - 2010 - 011
119 - 0151 - 015	116 - 0940 - 020	119 - 2000 - 006	119 - 2010 - 012
119 - 0151 - 018	116 - 0940 - 040	119 - 2000 - 009	119 - 2010 - 013
119 - 0152 - 004	116 - 1000 - 036	119 - 2000 - 010	
125 - 0010 - 014	116 - 1050 - 055	119 - 2000 - 011	
125 - 0010 - 018	116 - 1060 - 031	119 - 2000 - 016	
125 - 0010 - 023	116 - 1080 - 032	119 - 2000 - 017	
116 - 0011 - 002	116 - 1110 - 066	119 - 2000 - 018	
116 - 0011 - 025	116 - 1140 - 025	119 - 2000 - 019	
116 - 0011 - 085	116 - 1360 - 016	119 - 2000 - 020	
116 - 0011 - 094	116 - 1360 - 017	119 - 2000 - 021	
116 - 0011 - 096	116 - 1410 - 052	119 - 2000 - 022	
116 - 0011 - 097	116 - 1420 - 039	119 - 2000 - 023	

¹ These parcels are excluded from the Laguna CFD (Zone 2) or have been exempted from the annual Laguna CFD special tax and therefore, the Zone 1 Fire Fee will apply to these parcels if and when they develop.