



# **CARMICHAEL RECREATION AND PARK DISTRICT**

## **PARK IMPACT FEE PROGRAM FIVE-YEAR FINDINGS REPORT**

**FISCAL YEAR ENDING  
JUNE 30, 2024**

PREPARED FOR:

**ADVISORY BOARD OF DIRECTORS  
CARMICHAEL RECREATION AND PARK DISTRICT**

AND

**BOARD OF SUPERVISORS  
COUNTY OF SACRAMENTO**

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## EXECUTIVE SUMMARY

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### INTRODUCTION

The Mitigation Fee Act (Government Code Section 66000 et. seq., hereafter the “Act”) requires local agencies to report, every year and every fifth year, certain financial information regarding their development impact fee programs. These reporting requirements are applicable to the park impact fee (“Reportable Fee”) program of the Carmichael Recreation and Park District (“District”) that became effective on October 24, 2022, upon adoption by the County of Sacramento (“County”) Board of Supervisors on behalf of the District.

This *Five-Year Findings Report* provides the findings required by Section 66001(d)(1) of the Act for the District’s Park Impact Fee Fund for fiscal year ending June 30, 2024. The District’s last Five-Year Findings Report for their Park Impact Fee Funds was provided for fiscal year ending June 30, 2019.

### BACKGROUND

Section 66006(b) of the Act requires that the following information, entitled “*Annual Report*,” be made available to the public within 180 days after the last day of each fiscal year:

- a brief description of the type of fee in the account;
- the amount of the fee;
- the beginning and ending balance of the account;
- the fees collected that year and the interest earned;
- an identification of each public improvement for which the fees were expended and the amount of the expenditures for each improvement;
- an identification of an approximate date by which development of the improvement will commence if the local agency determines that sufficient funds have been collected to complete financing of an incomplete public improvement;
- a description of each inter-fund transfer or loan made from the account or fund, including the public improvement on which the transferred or loaned fees will be expended, the date on which any loan will be repaid, and the rate of interest to be returned to the account; and
- the amount of money refunded under section Govt. Code § 66001.

The District has prepared a timely Annual Report every fiscal year since fiscal year 2010-11.

In addition to the Annual Report, local agencies are required, for the fifth fiscal year following the first receipt of any development impact fee proceeds and every five years thereafter, to comply with Section 66001(d)(1) of the Act by affirmatively demonstrating that the local agency still needs unexpended development impact fee revenue to achieve the purpose for which it was originally imposed and that the local agency has a plan on how to use the unexpended balance to achieve that purpose.

Specifically, local agencies must make the following findings, entitled “*Five-Year Findings Report*,” with respect to that portion of the account or fund remaining unexpended, whether committed or uncommitted:

- Identify the purpose to which the fee is to be put;
- Demonstrate a reasonable relationship between the fee and the purpose for which it is charged;
- Identify all sources and amounts of funding anticipated to complete financing in incomplete improvements; and
- Designate the approximate dates on which the funding is expected to be deposited into the appropriate account or fund.

In addition to the requirements set forth above, Section 66001(e) of the Act states that when sufficient funds have been collected to complete financing on incomplete public improvements, and the public improvements remain incomplete, the local agency shall identify, within 180 days of the determination that sufficient funds have been collected, an approximate date by which the construction of the public improvement will be commenced, or shall refund to the then-current record owner or owners of the lots or units, as identified on the last equalized assessment roll, of the development project or projects on a prorated basis, the unexpended portion of the fee, and any interest accrued thereon.

However, 66001(f) of the Act states that if the administrative costs of refunding unexpended revenues exceed the amount to be refunded, the local agency, after a public hearing, notice of which has been published and posted in three prominent places within the area of the development project, may determine that the revenues shall be allocated for some other purpose for which fees are collected and which serves the project on which the fee was originally imposed.

## **FIVE-YEAR FINDINGS REPORT (FISCAL YEAR ENDING JUNE 30, 2024)**

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In accordance with Government Code Section 66001(d)(1), the District affirmatively demonstrates that the District still needs the unexpended park impact fee revenue to achieve the purpose for which it was originally imposed and that the District has a plan on how to use the unexpended balance to achieve that purpose.

### **UNEXPENDED REPORTABLE FEE FUND BALANCE**

The District's Park Impact Fee ("Reportable Fee") fund balance, as of June 30, 2024, was \$458,719.

### **PURPOSE OF THE REPORTABLE FEE FUND BALANCE**

The purpose of the Reportable Fee imposed and collected on new development within the District is to fund the construction of new park and recreational facilities, including community use facilities, to serve the new service population created by new development within the District. Specifically, the District's unexpended Reportable Fee fund balance will partially fund the development of the District's new (added) Garfield House (\$190,909), new (added) dog park at Carmichael Park (\$122,000), new (added) skate park at Carmichael Park (\$1,550,000), and new (added) trails at Schweitzer Grove Nature Area (\$319,000).

### **RELATIONSHIP BETWEEN UNEXPENDED REPORTABLE FEE BALANCE AND THE PURPOSE OF THE FEE**

There is a reasonable relationship between the unexpended Reportable Fee balance and the purpose of the Reportable Fee by reason of the fact that the additional service population generated by the development projects that paid the Reportable Fee created the need for new park and recreational facilities, including community use facilities, to maintain the District's level of service. The District intends to use the unexpended Reportable Fee fund balance to partially fund the renovation of the new (added) Garfield House acquired through a land transfer and the development of a new dog park, skate park, and trails that will expand the District's park and recreational facilities to serve the District's growing service population.

### **SOURCES OF FUNDING FOR INCOMPLETE IMPROVEMENTS FUNDED BY UNEXPENDED REPORTABLE FEE**

The estimated cost of the District's incomplete improvements funded by the unexpended Reportable Fee and the sources and amounts of funding anticipated to complete the financing of the incomplete improvements are shown in Figure 1 on Page 5.

**APPROXIMATE DATES OF DEPOSIT OF ANTICIPATED FUNDING**

The approximate dates on which the funding anticipated to complete the financing of the District's incomplete improvements is expected to be deposited into the Reportable Fee fund is shown in Figure 2 on page 6.



**FIGURE 1 - ANTICIPATED FUNDING TO COMPLETE FINANCING OF INCOMPLETE IMPROVEMENTS**

Incomplete Improvement	Anticipated Funding Amount						Previous Reportable Fees <sup>7</sup>	Estimated Cost
	Unexpended Reportable Fees <sup>1</sup>	Future Reportable Fees <sup>2</sup>	General Fund Contribution <sup>3</sup>	Donations <sup>4</sup>	Quimby In-Lieu Fees <sup>5</sup>	Grants <sup>6</sup>		
New (Added) Garfield House at Sutter Jensen Community House	\$190,909							\$190,909
New (Added) Dog Park at Carmichael Park	\$46,900		\$18,775	\$18,775			\$37,550	\$122,000
New (Added) Skate Park at Carmichael Park	\$35,000	\$378,750		\$757,500	\$378,750			\$1,550,000
New (Added) Trails at Schweitzer Grove Nature Area	\$180,410		\$68,590		\$70,000			\$319,000
County Park Impact Fee Program Administration Fee	\$5,500							\$5,500
<b>TOTAL</b>	<b>\$458,719</b>	<b>\$378,750</b>	<b>\$87,365</b>	<b>\$776,275</b>	<b>\$448,750</b>	<b>\$0</b>	<b>\$37,550</b>	<b>\$2,187,409</b>

Source: Carmichael Recreation and Park District

Notes:

- <sup>1</sup> Park impact fees collected and unexpended as of June 30, 2024.
- <sup>2</sup> Park impact fees collected after June 30, 2024.
- <sup>3</sup> Anticipated funding from the District General Fund.
- <sup>4</sup> Anticipated donations dedicated to the projects indicated.
- <sup>5</sup> Quimby in-lieu fees dedicated to the projects indicated.
- <sup>6</sup> Grant proceeds dedicated to the projects indicated.
- <sup>7</sup> Park impact fees expended to date for the projects indicated.

**FIGURE 2 - APPROXIMATE DATES OF DEPOSIT OF ANTICIPATED FUNDING**

Incomplete Improvement	Anticipated Deposit Date of Funding						Previous Reportable Fees	Construction Completion Date
	Unexpended Reportable Fees	Future Reportable Fees	General Fund Contribution	Donations	Quimby In-Lieu Fees	Grants		
New (Added) Garfield House at Sutter Jensen Community House	Balance as of June 30, 2024							Fall 2025
New (Added) Dog Park at Carmichael Park	Balance as of June 30, 2024		FY 2024-25	FY 2024-25			Expended as of June 30, 2024	Fall 2025
New (Added) Skate Park at Carmichael Park	Balance as of June 30, 2024	October 22, 2024		FY 2024-25	Balance as of June 30, 2024			Fall 2025
New (Added) Trails at Schweitzer Grove Nature Area	Balance as of June 30, 2024		FY 2024-25		Balance as of June 30, 2024			Fall 2025
County Park Impact Fee Program Administration Fee	Balance as of June 30, 2024							Fall 2024

Source: Carmichael Recreation and Park District

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