

# City and County of San Francisco

Controller's Office

## **FY 2009-10 Development Impact Fee Report**



January 24, 2011



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## Introduction

San Francisco Planning Code Article 2, Section 409(b) requires the Controller to issue an Annual Citywide Development Fee and Development Impact Requirements Report including:

- All development fees collected during the prior fiscal year, organized by development fee account;
- All cumulative monies collected and expended over the life of each fee;
- The number of projects that elected to satisfy development impact requirements through in-kind improvements;
- Any annual construction cost inflation adjustments to fees (based on the Annual Infrastructure Construction Cost Inflation Estimate published by the Office of the City Administrator's Capital Planning Group); and
- Other information required pursuant to the California Mitigation Fee Act Government Code 66001, including: fee rate and description; the beginning and ending balance of the fee account; the amount of fees collected and interest earned; an identification of each public improvement on which fees were expended and the percentage of the cost of the improvement funded with fees; an approximate construction start date; and a description of any transfers or loans made from the account.<sup>1</sup>

Table 1 lists the City's twenty-four development impact fees, the department or agency collecting and administering each one, and other fee details as of November 2, 2010. On December 6, 2010, several fee levels were adjusted for consistency to reflect gross square feet instead of net square feet. These cases are noted in the table, and the new fee level is provided within the fee descriptions in the body of the report. Table 2 displays cumulative revenues and expenditures and the FY 2009-10 year-end balance for each development fee account.

Sections A through G provide a qualitative description of each fee, including the fee amount and purpose, designated use of funds, cumulative fees collected, and cumulative fees expended. The sections are organized by City Area (e.g. Rincon Hill, etc.). Appendix A-1 provides detailed

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<sup>1</sup> In addition, every fifth fiscal year following the first deposit into the account, and every five years thereafter, the local agency shall make the following findings with respect to unexpended funds: 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 of incomplete improvements; and designate approximate deposit dates of anticipated funding.

financial information collected from Departments, and Appendix A-2 includes Local and State Code reporting requirements.

The San Francisco Unified District independently reports on the School Impact Fee. The FY 2009-10 report may be found at the link below. For prior year reports, please contact the School District. [http://portal.sfusd.edu/data/facilities/SFUSDAnnualFiveYearReport\\_FY0910\\_FN.pdf](http://portal.sfusd.edu/data/facilities/SFUSDAnnualFiveYearReport_FY0910_FN.pdf).

## Table of Contents

Introduction .....	1
Table 1. Development Impact Fee Register .....	5
Table 2. Cumulative Fee Revenues & Expenditures through FY 2009-10 .....	9
A. Rincon Hill .....	10
A1. Rincon Hill Community Infrastructure Impact Fee.....	10
A2. South of Market Area (SOMA) Community Stabilization Fee.....	12
A3. Alternative Means of Satisfying the Open Space Requirement in SOMA Mixed Use Districts .....	14
B. Visitacion Valley .....	15
B1. Visitacion Valley Community Facilities & Infrastructure Impact Fee.....	15
C. Market and Octavia .....	16
C1. Market and Octavia Affordable Housing Fee.....	16
C2. Market and Octavia Community Infrastructure Impact Fee.....	17
C3. Van Ness and Market Downtown Residential Special Use District Floor Area Ratio Bonus .....	18
C4. Van Ness and Market Neighborhood Infrastructure Program .....	19
D. Eastern Neighborhoods .....	20
D1. Eastern Neighborhoods Area Plan Alternative Affordable Housing In-Lieu Fee .....	20
D2. Affordable Housing Requirements for Urban Mixed Use District in Eastern Neighborhoods .....	21
D3. Eastern Neighborhoods Infrastructure Impact Fee .....	22
D4. Usable Open Space In-Lieu Fee for Eastern Neighborhood Mixed Use Districts.....	24
D5. Payment in Case of Variance or Exception .....	25
E. City Area: Balboa Park .....	26
E1. Balboa Park Community Infrastructure Impact Fee .....	26
F. C-3 Districts (Downtown) .....	27
F1. Downtown Park Fee .....	27
F2. Downtown C-3 Artwork.....	29
G. Citywide .....	30
G1. Affordable Housing – Job Housing Linkage Fee .....	30
G2. Affordable Housing (Inclusionary) Program.....	31
G3. Child Care Fee.....	32
G4. Street Trees, In-Lieu Fee .....	34
G5. Transit Impact Development Fee .....	35

G6. Water Capacity Charge.....	37
G7. Wastewater Capacity Charge .....	38
Appendix A1. Development Impact Fee Revenue & Expenditure Detail.....	39
A1-1. Rincon Hill Community Infrastructure Impact Fee .....	40
A1-2. South of Market Area Community Stabilization Fee .....	42
A1-3. Visitacion Valley Community Facilities and .....	43
Infrastructure Fee .....	43
A1-4. Market & Octavia Community Infrastructure Impact Fee .....	45
A1-5. Eastern Neighborhoods Infrastructure Impact Fee .....	46
A1-6. Balboa Park Community Infrastructure Impact Fee .....	47
A1-7. Downtown Park Fee.....	48
A1-8. Downtown C-3 Artwork .....	50
A1-9. Job Housing Linkage Fee & Affordable Housing (Inclusionary) Program.....	51
A1-10. Child Care Fee.....	56
A1-11. Transit Impact Development Fee .....	58
A1-12. Water & Wastewater Capacity Charges .....	61
Appendix A2. Local and State Reporting Requirements.....	63
San Francisco Planning Code, Article 2, Section 409.....	64
California Government Code 66001 et seq.....	65

**Table 1. Development Impact Fee Register**

City Area Subject to the Fee	Impact Fee	Administering Entity	Collecting Entity	Ordinance Reference	Fee Applies To:	Developer Options	Fees	Effective Date	Residential Threshold	Non-Residential Threshold
Rincon Hill - Residential	Rincon Hill Community Infrastructure Impact Fee	Planning Commission	Planning Department and Treasurer-Tax Collector	Planning Code Section 418	Residential Dwelling Units	Impact fee or in-kind improvement	\$ 11 per square foot (1)	8/19/2005	Each net addition of occupiable square feet of residential use	N/A
Rincon Hill - Residential (same Block & Lot as Rincon Hill)	South of Market Area (SOMA) Community Stabilization Fee	Mayor's Office of Housing and Board of Supervisors	Treasurer-Tax Collector	Planning Code Section 418.7	Residential Dwelling Units	Impact fee or in-kind improvement	\$ 14 per square foot (1)	8/19/2005	Each net addition of occupiable square feet of residential use	N/A
Rincon Hill: South of Market Area Mixed-Use District	Alternative Means of Satisfying the Open Space Requirement in SOMA Mixed Use Districts	Recreation and Parks Department	Planning Department and Treasurer-Tax Collector	Planning Code Section 425	Residential Dwelling Units + retail / other commercial	Optional Program	0.80 per square feet of open space otherwise required to be provided	4/6/1990	In cases where the Zoning Administrator determines that open space cannot be created, developer must provide fee for each square foot of open space that was required to be provided	In cases where the Zoning Administrator determines that open space cannot be created, developer must provide fee for each square foot of open space that was required to be provided
Visitacion Valley - Residential	Visitacion Valley Community Facilities & Infrastructure Impact Fee	Planning Department and Board of Supervisors	Department of Building Inspection and Treasurer-Tax Collector	Planning Code Section 420	Residential Dwelling Units	Impact fee or in-kind improvement	\$ 4.58 per square foot	11/18/2005	All residential development projects that result in a new unit	N/A
Market/Octavia - Residential + Commercial (Not Residential Transit Oriented District)	Market & Octavia Affordable Housing Fee	Mayor's Office of Housing	Department of Building Inspection and Treasurer-Tax Collector	Planning Code Section 416	Residential Dwelling Units	Fee only	\$4 per square foot for Neighborhood Commercial Transit District and \$8 SF for C-3-G (1)	5/30/2008	Additions that result in 20% increase and new construction	N/A
Market/Octavia - Residential + Commercial	Market & Octavia Community Infrastructure Impact Fee	Planning Department and Board of Supervisors	Department of Building Inspection and Treasurer-Tax Collector	Planning Code Section 421	Residential Dwelling Units + retail / other commercial	Impact fee or in-kind improvement	\$10 per square foot for Residential, \$4 per square foot for Commercial (1)	5/30/2008	Additions that result in 20% increase and new construction, or new unit	Additions that result in 20% increase and new construction, or new unit
Market/Octavia - Residential + Commercial (C-3-G only)	Van Ness and Market Downtown Residential Special Use District Floor Area Ratio Bonus	Mayor's Office of Housing	Planning Department and Treasurer-Tax Collector	Planning Code Section 424.4	Residential Dwelling Units + retail / other commercial	Fee only	\$30 per square foot for Floor Area Ratio (FAR) above 6:1 to 9:1	5/30/2008	Construction that requires FAR above 6:1	Construction that requires FAR above 9:1
Market/Octavia - Residential + Commercial (C-3-G only)	Van Ness and Market Neighborhood Infrastructure Program	Planning Department and Board of Supervisors	Planning Department and Treasurer-Tax Collector	Planning Code Section 424.5	Residential Dwelling Units + retail / other commercial	Impact fee or in-kind improvement	\$15 per square foot for Floor Area Ratio above 9:1	5/30/2008	Construction that requires FAR above 9:1	Construction that requires FAR above 9:1

(1) Fee level was changed on December 6, 2010 to reflect gross square feet instead of net square feet. See text for current fee level.

**Key**

C-3 Downtown      GSF Gross Square Feet      RH Rincon Hill      SOMA South of Market  
 EN Eastern Neighborhoods      NCT Neighborhood Commercial Transit District      RTO Residential Transit Oriented District      UMU Urban Mixed Use District  
 FAR Floor Area Ratio      NSF Net Square Feet

**Table 1 (cont'd). Development Impact Fee Register**

City Area Subject to the Fee	Impact Fee	Administering Entity	Collecting Entity	Ordinance Reference	Fee Applies To:	Developer Options	Fees	Effective Date	Residential Threshold	Non-Residential Threshold
<b>Eastern Neighborhoods - Residential</b>	Eastern Neighborhoods Area Plans Alternative Affordable Housing In-Lieu Fee	Mayor's Office of Housing	Planning Department and Treasurer-Tax Collector	Planning Code Section 417	Residential	Optional Program	\$40 per gross square foot	1/19/2009	20 units or less than 25,000 square feet	N/A
<b>Eastern Neighborhoods, Zoned Urban Mixed Use District</b>	Affordable Housing Requirements for Urban Mixed Use District in Eastern Neighborhoods	Mayor's Office of Housing	Planning Department and Treasurer-Tax Collector	Planning Code Section 419	Residential Dwelling Units	Onsite or offsite BMR units or in-lieu fee, Land Dedication, Middle Income Alternative	Tier A: a minimum of 18 percent of the total units constructed shall be affordable; Tier B: a minimum of 20 percent of the total units constructed shall be affordable; Tier C: a minimum of 22 percent of the total units constructed shall be affordable; Fee varies by Unit Size	12/19/2008	Any housing project that consists of five or more units where an individual project is to be undertaken and where the total undertaking comprises a project with five or more units, even if the development is on separate but adjacent lots	N/A
<b>Eastern Neighborhoods - Residential + Commercial</b>	Eastern Neighborhoods Infrastructure Impact Fee (Mission District, Central Waterfront, SOMA, Showplace)	Planning Department and Board of Supervisors	Planning Department and Treasurer-Tax Collector	Planning Code Section 423	Residential Dwelling Units + retail / other commercial	Impact fee or in-kind improvement	Tier 1: \$8 per square foot for Residential \$6 per square foot for Commercial, Tier 2: \$12 per square foot for Residential \$10 per square foot for Commercial, Tier 3: \$16 per square foot for Residential \$14 per square foot for Commercial	12/19/2008	Additions that result in 20% increase and new construction	Additions that result in 20% increase and new construction
<b>Eastern Neighborhood - Mixed-Use Districts</b>	Usable Open Space In-Lieu Fee for Eastern Neighborhood Mixed Use Districts	Recreation and Parks Department	Planning Department and Treasurer-Tax Collector	Planning Code Section 426	Residential Dwelling Units + retail / other commercial	Optional Program	\$76 per square foot	12/19/2008	Zoning Administrator discretion	Zoning Administrator discretion
<b>Eastern Neighborhood - Mixed-Use Districts</b>	Payment in Case of Variance or Exception	Recreation and Parks Department	Planning Department and Treasurer-Tax Collector	Planning Code Section 427	Residential Dwelling Units + retail / other commercial	Optional Program	\$327 per square foot	12/19/2008	Zoning Administrator discretion	Zoning Administrator discretion
<b>Balboa Park - Residential + Commercial</b>	Balboa Park Community Infrastructure Impact Fee	Board of Supervisors and Planning Department	Planning Department and Treasurer-Tax Collector	Planning Code Section 422	Residential Dwelling Units	In-lieu fee or in kind improvement	\$8.00 per gross square foot residential; \$1.50 per gross square foot non-residential.	4/17/2009	Additions that result in 20% increase and new construction	Additions that result in 20% increase and new construction

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 FAR Floor Area Ratio      NSF Net Square Feet

**Table 1 (cont'd). Development Impact Fee Register**

City Area Subject to the Fee	Impact Fee	Administering Entity	Collecting Entity	Ordinance Reference	Fee Applies To:	Developer Options	Fees	Effective Date	Residential Threshold	Non-Residential Threshold
<b>Downtown:</b> C-3 Districts - Commercial	Downtown Park Fee	Recreation and Parks Department	Planning Department and Treasurer-Tax Collector	Planning Code Section 412	Office within C-3 Districts	Fee only	\$ 2 per gross square foot	1985	N/A	Net addition of gross floor area square foot
<b>Downtown:</b> C-3 Districts	Downtown C-3 Artwork	Planning Commission	Planning Department and Treasurer-Tax Collector	Planning Code Section 429	Office within C-3 Districts	Artwork onsite or fee payment	1% of construction cost	1985	N/A	Office in C-3 > or = 25,000 square feet
<b>Affordable Housing:</b> Citywide - Commercial	Affordable Housing - Job Housing Linkage Fee	Mayor's Office of Housing	Planning Department and Treasurer-Tax Collector	Planning Code Section 413	Entertainment / Hotel / Office / Research & Development / Retail	Onsite or offsite BMR units or in-lieu fee	Effective 7/15/08 \$18.62 / \$14.95 / \$19.96 / \$13.30 / \$18.62 per square foot	3/28/1996	N/A	> or = 25,000 square feet
<b>Affordable Housing:</b> Citywide - Residential	Affordable Housing (Inclusionary) Program	Mayor's Office of Housing	Planning Department and Treasurer-Tax Collector	Planning Code Section 415	Residential Dwelling Units > or = 5	Onsite or offsite BMR units or in-lieu fee	Varies by unit size	4/5/2002	Any housing project that consists of five or more units where an individual project or a phased project is to be undertaken and where the total undertaking comprises a project with five or more units, even if the development is on separate but adjacent lots	N/A
<b>Child Care:</b> Citywide - Commercial	Child Care Fee	Department of Children Youth and Their Families	Planning Department and Treasurer-Tax Collector	Planning Code Section 414	Office/Hotel	Impact fee or in-kind improvement	\$ 1 per square foot	1985	N/A	Office and hotel development projects proposing the net addition of 50,000 or more gross square feet of office or hotel space.
<b>Street Trees:</b> Citywide	Street Trees, In-Lieu Fee	Department of Public Works	Department of Public Works	Planning Code Section 428	All	Tree planting is required, if not approved by DPW, the in-lieu fee is required	\$1640 per required tree that cannot be planted	9/17/1985	N/A	N/A

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 FAR Floor Area Ratio      NSF Net Square Feet



**Table 1 (cont'd). Development Impact Fee Register**

City Area Subject to the Fee	Impact Fee	Administering Entity	Collecting Entity	Ordinance Reference	Fee Applies To:	Developer Options	Fees	Effective Date	Residential Threshold	Non-Residential Threshold
<b>Transit Impact Development Fee:</b> Citywide - Commercial	Transit Impact Development Fee (TIDF)	Municipal Transportation Agency	Municipal Transportation Agency	Planning Code Section 411	Cultural / Institutional / Education; Management, Information & Professional Services; Production / Distribution / Repair; Retail / Entertainment; Visitor Services	Fee only	\$9.07 or \$11.34 per square foot	6/3/1981	N/A	> or = 3,000 square feet of commercial
<b>WC:</b> Citywide - Residential & Non-Residential	Water Capacity Charge	San Francisco Public Utilities Commission	San Francisco Public Utilities Commission	PUC Resolution No. 07-0099	Development/ Change of Use - Citywide	Fee only	Meter Size Residential/Non-Residential 5/8"-\$1,095 3/4"-\$1,642 1"-\$2,737 1-1/2"-\$5,474 2"-\$8,759 3"-\$16,426 4"-\$27,372 6"-\$54,745 8"-\$87,592 10"-\$125,913 12"-\$235,402 16"-\$410,585 Residential <801 s/f - \$365 801-1700 s/f-\$548 1701-2500 s/f- \$723 2501-5000 s/f -\$2,190 >5000 s/f - \$3,285	7/1/2007	New construction, additional square footage, development of existing square footage, change of use	New construction, additional square footage, development of existing square footage, change of use
<b>WCC:</b> Citywide - Residential & Non-Residential	Wastewater Capacity Charge	San Francisco Public Utilities Commission	San Francisco Public Utilities Commission	SFPUC Resolution No. 07-0100	Development/ Change of Use - Citywide	Fee only	Residential <801 s/f - \$1065.00 801-1700 s/f-\$1,614.00 1701-2500 s/f- \$2,162.76 2501-5000 s/f -\$6,456.00 >5000 s/f - \$9,684.00 Non-Residential \$0.14 - 44.58 s/f	7/1/2005	New construction, additional square footage, development of existing square footage, change of use	New construction, additional square footage, development of existing square footage, change of use
<b>SFUSD:</b> Citywide - Residential	School Impact Fee	San Francisco Unified School District	Department of Building Inspections	State Ed. Code Section 17620	Residential / Hotel / Office / Research & Development/ Retail / Hospital / Industrial	In-lieu fee	\$2.24/\$0.09/ \$0.27/\$0.24/ \$0.18/\$0.22/ \$0.21		Increased habitable floor area	Increased floor area

**Key**

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 EN Eastern Neighborhoods      NCT Neighborhood Commercial Transit District      RTO Residential Transit Oriented District      UMU Urban Mixed Use District  
 FAR Floor Area Ratio              NSF Net Square Feet

**Table 2. Cumulative Fee Revenues & Expenditures through FY 2009-10**

Report Section	Impact Fee	City Area Subject to the Fee	Total Revenues (1)	Total Expenditures (2)	FY 2009-10 Year End Balance
A1	Rincon Hill Community Infrastructure Impact Fee (3)	Rincon Hill - Residential	\$4,335,024	\$4,197,835	\$137,189
A2	South of Market Area (SOMA) Community Stabilization Fee	Rincon Hill - Residential (same Block & Lot as Rincon Hill)	6,658,064	569,736	6,088,328
A3	Alternative Means of Satisfying the Open Space Requirement in SOMA Mixed Use Districts	Rincon Hill: South of Market Area Mixed-Use District	0	0	N/A
B1	Visitacion Valley Community Facilities & Infrastructure Impact Fee	Visitacion Valley - Residential	1,351,923	110,632	1,241,291
C1	Market & Octavia Affordable Housing Fee	Market/Octavia - Residential + Commercial (Not Residential Transit Oriented District)	0	0	N/A
C2	Market & Octavia Community Infrastructure Impact Fee	Market/Octavia - Residential + Commercial	109,675	2,972	106,703
C3	Van Ness and Market Downtown Residential Special Use District Floor Area Ratio Bonus	Market/Octavia - Residential + Commercial (C-3-G only)	0	0	N/A
C4	Van Ness and Market Neighborhood Infrastructure Program	Market/Octavia - Residential + Commercial (C-3-G only)	0	0	N/A
D1	Eastern Neighborhoods Area Plans Alternative Affordable Housing In-Lieu Fee	Eastern Neighborhoods - Residential	0	0	N/A
D2	Affordable Housing Requirements for Urban Mixed Use District in Eastern Neighborhoods	Eastern Neighborhoods, Zoned Urban Mixed Use District	0	0	N/A
D3	Eastern Neighborhoods Infrastructure Impact Fee (Mission District, Central Waterfront, SOMA, Showplace)	Eastern Neighborhoods - Residential + Commercial	350,230	3,098	347,132
D4	Usable Open Space In-Lieu Fee for Eastern Neighborhood Mixed Use Districts	Eastern Neighborhood - Mixed-Use Districts	0	0	N/A
D5	Payment in Case of Variance or Exception	Eastern Neighborhood - Mixed-Use Districts	0	0	N/A
E1	Balboa Park Community Infrastructure Impact Fee	Balboa Park - Residential + Commercial	0	0	N/A
F1	Downtown Park Fee	Downtown: C-3 Districts - Commercial	13,080,385	8,415,140	4,665,245
F2	Downtown C-3 Artwork (4)	Downtown: C-3 Districts	145,920	45,000	N/A
G1	Affordable Housing - Job Housing Linkage Fee (5)	Affordable Housing: Citywide - Commercial	116,273,001	108,043,883	8,229,118
G2	Affordable Housing (Inclusionary) Program	Affordable Housing: Citywide - Residential			
G3	Child Care Fee	Child Care: Citywide - Commercial	7,331,796	6,010,010	1,321,785
G4	Street Trees, In-Lieu Fee	Street Trees: Citywide	0	0	N/A
G5	Transit Impact Development Fee (TIDF)	TIDF: Citywide - Commercial	141,698,510	139,719,773	1,978,737
G6	Water Capacity Charge	WC: Citywide - Residential & Non-Residential	1,450,300	0	1,450,300
G7	Wastewater Capacity Charge	WCC: Citywide - Residential & Non Residential	26,403,539	5,000,000	21,403,539
N/A	School Impact Fee	SFUSD: Citywide - Residential	See <a href="http://portal.sfusd.edu/data/facilities/SFUSDAnnualFiveYearReport_FY0910_FN.pdf">http://portal.sfusd.edu/data/facilities/SFUSDAnnualFiveYearReport_FY0910_FN.pdf</a> for FY2010 report. Contact SFUSD for prior reports.		

Notes:

- (1) Includes any interest earned and any transfers in.
- (2) May or may not include non-liquidated encumbrances. See text for clarification.
- (3) Includes funds held by CCSF and in trust with ABAG. See text for more details.
- (4) Unexpended funds at year end fall to fund balance.
- (5) Job Housing Linkage Fees and Inclusionary Program Fees are, as mandated by code, deposited into the same fund (the Citywide Affordable Housing Fund).

## **A. Rincon Hill**

### **A1. Rincon Hill Community Infrastructure Impact Fee**

**Background.** In August 2005, the Board of Supervisors approved the imposition of a community improvement impact fee on residential development to provide necessary community improvements in the Rincon Hill Downtown Residential (DTR) district and surrounding areas. On December 6, 2010, the fee was changed from \$11 per net square foot to \$8.60 per gross square foot. Developers may also provide an in-kind improvement in lieu of paying the fee, and either the fee or in-kind improvement may be financed via issuance of Mello-Roos bonds.<sup>2</sup> Fees paid directly to the City are to be deposited into the Rincon Hill Community Improvements Fund, which is administered by the Planning Commission. Fees paid through the issuance of Mello-Roos bonds are held in trust with the Association of Bay Area Governments (ABAG).

**Designated Use of Funds.** Planning Code Section 418.5(a) specifies that funds collected shall be used solely to fund public infrastructure. More specifically, funds are to be used to design, engineer, acquire, and develop neighborhood open space, streetscape improvements, a community center, and other improvements that result in new publicly-accessible facilities within the Rincon Hill Downtown Residential District or within 250 feet of the District. Funds may also be used by the Planning Commission for economic analyses, nexus studies, or to commission landscape architectural or other planning, design and engineering services (less than \$250,000) in support of the proposed public improvements. Further, \$6 million shall be transferred to the South of Market Area (SOMA) Stabilization Fund to be used exclusively for SOMA open space facilities development and improvement, community facilities development and improvement, SOMA pedestrian safety planning, traffic calming and streetscape improvement, and development of new affordable housing in SOMA. Funds collected may not be used to pay any administrative or overhead expenses.

**Fees Collected.** In FY 2005-06, the developer of One Rincon Hill (425 First Street) paid \$4,332,274 in fees through the issuance of Mello-Roos bonds. These funds were deposited with ABAG. Also in FY 2005-06, the developer of 333 Fremont paid \$196,142 in fees that were held in a separate escrow account. In January 2007, these funds, plus \$7,150 in earned interest, were transferred to the SOMA Stabilization Fund administered by the City to fulfill part of the \$6 million SOMA transfer required by Planning Code section 418.5(b)(2). In lieu of paying the remaining \$573,000 in fees owed, the developer of 333 Fremont opted to provide a mid-block pedestrian path. This in-kind improvement has not been completed because the development project itself has not moved forward. Finally, in FY 2008-09, \$2,750 in fees were paid directly to the City and deposited into the Rincon Hill Community Improvements Fund. Fees held with the City are deposited into the same Fund as SOMA Community Stabilization Fees. As a result, interest is earned on the Fund as a whole. See the next section for a summary of interest earned within this Fund since FY 2005-06. For complete revenue and expenditure information and a list of fee payers, see Appendix A1-1.

**Fees Expended.** To date, \$1,928,000 of the funds held in trust with ABAG have been expended for appraisal, acquisition, and design of public open space at 4-8 Guy Place, including

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<sup>2</sup> Mello-Roos bonds are revenue bonds issued to finance construction or acquisition of certain authorized infrastructure projects. The bonds are secured by special taxes and assessments paid by property owners within an established Mello-Roos assessment district and by proceeds generated by foreclosure sales on delinquent properties.

\$1,811,500 for site acquisition, \$91,500 for design services, and \$25,000 for appraisal and transaction assistance. These projects were not funded from any other source. Another \$1,169,835 was transferred from the Rincon Hill ABAG account to the SOMA Stabilization account held with ABAG. Finally, \$1,100,000 of funds held with ABAG has been returned to the developer of 425 First Street for the value of in-kind improvements made by the developer (streetscape improvements at Harrison and First Streets). The Planning Commission has approved a further \$452,972 to be returned to the same developer. These funds will be returned upon the first subsequent sufficient infusion of impact fees, and the developer will in turn pay this amount to complete their required fee payment for the SOMA Community Stabilization Fund. At the end of FY 2009-10, the current balance in the Rincon Hill account with ABAG was \$134,439.

Rincon Hill funds held directly by the City total \$2,750. No funds have been expended.

## **A2. South of Market Area (SOMA) Community Stabilization Fee**

**Background.** In August 2005, the Board of Supervisors approved the imposition of a SOMA Community Stabilization Impact Fee on residential development in the Rincon Hill Area Plan to address the impacts of destabilization on residents and businesses in SOMA. This fee level was changed from of \$14 per net square foot to \$10.95 per gross square foot on December 6, 2010. Developers do not have the option of providing an in-kind improvement in lieu of paying the fee, however, they may finance their fee via issuance of Mello-Roos bonds.<sup>3</sup> Fees paid directly to the City are to be deposited into the SOMA Community Stabilization Fund, which is administered by the Mayor's Office of Community Development (MOCD), which has merged with the Mayor's Office of Housing (MOH). Fees paid through the issuance of Mello-Roos bonds are held in trust with the Association of Bay Area Governments (ABAG).

**Designated Use of Funds.** Planning Section 418.7 specifies that collected fees shall be used for affordable housing and community asset building, small business rental assistance, development of new affordable rental units for low income households, rental subsidies for low income households, down payment assistance for home ownership for low income households, eviction prevention, employment development and capacity building for SOMA residents, job growth and job placement, small business assistance, leadership development, community cohesion, civic participation, and community based programs and economic development. Funds may also be used to commission economic analyses and to pay MOH administrative costs associated with administering the Fund. With the exception of commissioning an economic analysis, the Board of Supervisors must approve all expenditures. The SOMA Community Stabilization Fund Community Advisory Committee advises MOH and the Board of Supervisors on the administration of the Fund.

**Fees Collected.** Since FY 2005-06, \$5,128,728 in SOMA fees has been deposited in the SOMA Community Stabilization Fund held directly by the City. A further \$203,292<sup>4</sup> in Rincon Hill Community Infrastructure Impact Fees paid through the issuance of Mello-Roos bonds were transferred to the SOMA Community Stabilization Fund held by the City in FY 2006-07. This transfer represents part of the \$6 million that must be transferred from Rincon Hill to the SOMA Fund, per Planning Code Section 418.5(b)(2). These transfers from Rincon Hill are to be used exclusively for SOMA open space facilities development and improvement; community facilities development and improvement; SOMA pedestrian safety planning, traffic calming, and streetscape improvement; and development of new affordable housing in SOMA. Since FY 2005-06, the SOMA Fund held by the City has earned \$51,114 in interest.

Aside from SOMA funds held directly by the City, \$1,169,835 was transferred from the Rincon Hill ABAG account to the SOMA Stabilization ABAG account in FY 2005-06. As of the end of FY 2009-10, \$105,095 in interest had been earned. For complete revenue and expenditure information as well as a list of fees collected by payer, see Appendix A1-2.

**Fees Expended.** None of the SOMA funds held with ABAG have been expended; however, \$350,000 has been encumbered for a mid-block crossing at Folsom and Russ Streets. To date,

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<sup>3</sup> Mello-Roos bonds are revenue bonds issued to finance construction or acquisition of certain authorized infrastructure projects. The bonds are secured by special taxes and assessments paid by property owners within an established Mello-Roos assessment district and by proceeds generated by foreclosure sales on delinquent properties.

<sup>4</sup> \$203,292 equals the initial fee of \$196,142 plus \$7,150 in interest earned while sitting in an escrow account for 297 days at an interest rate of 4.48 percent.

\$569,736 in funds administered by MOH and held by the City has been expended as follows: \$414,778 for MOH positions to administer the Fund, \$150,000 to support the Inclusionary Housing Study, \$4,694 on City Attorney costs, and \$264 to advertise public hearings.

### **A3. Alternative Means of Satisfying the Open Space Requirement in SOMA Mixed Use Districts**

**Background.** Planning Code Section 135.3 imposes a formula-determined open space requirement on all newly constructed structures, all structures to which gross floor area equal to 20 percent or more of existing gross floor area is added, and all structures in the Service/Secondary Office (SSO) and Eastern Neighborhoods Mixed Use Districts within which floor area is converted to office use. The types of open space that may fulfill this requirement include a plaza, urban park, urban garden, view terrace, sun terrace, greenhouse, small sitting area, atrium, indoor park, arcade, or pedestrian mall or walkway. Planning Code Section 425 states that if the open space requirement cannot be met because of constraints of the development site, or because the project cannot provide safe, convenient access to the public, or because the square footage of open space is not sufficient to provide a usable open space, the Zoning Administrator may: (1) authorize an eligible type of open space, a pedestrian mall or walkway within a public right-of-way which is improved with paving, landscaping, and street furniture appropriate for creating an attractive area for sitting and walking, or (2) waive the requirement that open space be provided upon payment to the Open Space Fund of a fee of \$0.80 for each square foot of open space otherwise required to be provided.

**Designated Use of Funds.** Funds collected in lieu of the open space requirement are to be used for the purpose of acquiring, designing, improving and/or maintaining park land, park facilities, and other open space resources, which are expected to be used solely or in substantial part by persons who live, work, shop or otherwise do business in the South of Market Base District. Fees are collected by the Planning Department and administered by the Recreation and Park Department.

**Fees Collected.** To date, no developers subject to the open space requirement in SOMA have opted to pay the in-lieu fee.

**Fees Expended.** As no SOMA open space in-lieu fees have been collected, no funds have been expended.

## **B. Visitacion Valley**

### **B1. Visitacion Valley Community Facilities & Infrastructure Impact Fee**

**Background.** The Visitacion Valley Community Facilities and Infrastructure Fee, which became effective in November 2005, applies to all new residential development projects located in Visitacion Valley. The fee is set at \$4.58 for each net addition of occupiable square feet of residential use. The developer may reduce the fee owed by providing on-site community facility space that is accessible to the general public or by providing in-kind improvements to Blanken Avenue. Fees collected are to be deposited into the Visitacion Valley Community Facilities and Infrastructure Fund.

**Designated Use of Funds.** Planning Code Section 420.5 specifies that collected fees are to be used solely to fund community facilities and infrastructure in Visitacion Valley, including but not limited to: (1) capital improvements to library facilities; (2) playgrounds; (3) recreational facilities; and (4) major streets. The San Francisco Public Library, Department of Public Works, and the Recreation and Parks Department may request funds from the Board of Supervisors as necessary and the Board of Supervisors must approve any expenditure from this Fund. No funds may be used to pay administrative costs.

**Fees Collected.** Since November 2005, \$1,339,396 in fees has been collected from Candlestick Cove Townhomes, 301 Executive Park Boulevard, and Bayside Vista Condominium Homes. For a more-detailed list of fees collected by payer, as well as complete revenue and expenditure information, see Appendix A1-3. No developers have opted to provide on-site community facilities or in-kind to improvements to Blanken Avenue in lieu of paying the fee.

**Fees Expended.** At the end of FY 2009-10, only \$110,632 had been transferred from the Fund. In FY 2007-08, the Board of Supervisors approved the transfer of \$110,632 to the Department of Public Works for a utility undergrounding project on a section of Leland Avenue from Bayshore Boulevard to Delta Street. These funds have not yet been spent as DPW needed to secure additional funding for the planning and design phase. On January 4, 2011, the Board of Supervisors appropriated an additional \$215,868 in funding for planning and design. The Department will seek funds for the construction phase of the project once the planning and design phase is completed (likely in 2012). Construction may be paid for through additional Visitacion Valley fee revenue as well as through other local, State, Federal and private funding.



## **C. Market and Octavia**

### **C1. Market and Octavia Affordable Housing Fee**

**Background.** The Market and Octavia Affordable Housing Fee, which became effective in May 2008, requires new development projects subject to the Residential Inclusionary Affordable Housing Program to pay an additional affordable housing fee per square foot of residential space. The fee was changed from \$4 per net square foot in the Neighborhood Commercial Transit District (NCT) district and \$8 per net square foot in the Van Ness Market Special Use District (SUD) to \$3.60 per gross square foot in the NCT and \$7.20 per gross square foot in the Van Ness Market SUD on December 6, 2010. The fee may not be met through an in-kind improvement or financed via a Mello-Roos Community Facilities District. However, a developer will not be charged the fee for square feet that are designated as part of a below market rate unit.

**Designated Use of Funds.** Fees collected are to be deposited into the Citywide Affordable Housing Fund, however, these funds are to be separately accounted for. Van Ness and Market Downtown Residential Special Use District Floor Area Ration Bonus Fees, Eastern Neighborhoods Area Plan Alternative Affordable Housing In-Lieu Fees, Affordable Housing Requirements for UMU in Eastern Neighborhoods In-Lieu Fees, Job Housing Linkage Fees, and Affordable Housing (Inclusionary) Program Fees are also deposited into the Citywide Affordable Housing Fund. The Mayor's Office of Housing is charged with expending funds according to the following priorities: (1) to increase the supply of housing affordable to qualifying households in the Market and Octavia Plan Area; (2) to increase the supply of housing affordable to qualifying households within one mile of the boundaries of the Plan Area; and (3) to increase the supply of housing affordable to qualifying households in the City and County of San Francisco. The funds may also be used for monitoring and administrative expenses.

**Fees Collected.** No fees have been collected since this fee's creation in FY 2008-09.

**Fees Expended.** Since no fee revenue has been collected, none of the Citywide Affordable Housing Fund expenditures have been funded through this fee.

## **C2. Market and Octavia Community Infrastructure Impact Fee**

**Background.** The Market and Octavia Community Infrastructure Impact Fee became effective in May 2008. The fee is imposed on residential and non-residential development projects within the Market and Octavia Infrastructure Program Area that result in an additional residential unit or contribute to a 20 percent increase in residential or non-residential space. The fee for residential development projects changed from \$10 per net additional square foot to \$9 per gross additional square foot on December 6, 2010. The fee for non-residential development projects changed from \$4 per net additional square foot to \$3.40 per gross additional square foot. Fees collected are deposited in the Market and Octavia Community Improvements Fund and are administered by the Board of Supervisors. In lieu of paying this fee, developers may provide in-kind improvements in the form of streetscaping, sidewalk widening, neighborhood open space, community center, and other infrastructure and facility improvements. Developers also have the option to finance the fee or in-kind improvement via a Mello-Roos Community Facilities District.

**Designated Use of Funds.** The Market and Octavia Community Infrastructure Impact Fee is intended to create the necessary financial mechanism to fund specific public improvements in the Market and Octavia Plan Area in proportion to the need generated by new development. Planning Code Section 421.5(b) specifies that funds may be used to design, engineer, acquire, develop and improve neighborhood open spaces, pedestrian and streetscape improvements, community facilities, childcare facilities, and other improvements that result in new publicly-accessible facilities and related resources within the Market and Octavia Plan Area, or within 250 feet of the Plan Area. If necessary, funds may also be used by the Planning Commission to commission economic analyses or an updated nexus study. No funds may be spent on overhead or administrative costs, except for administrative costs pertaining to the oversight of this Fund.

**Fees Collected.** Developers have the option of paying the development fee, creating a Mello-Roos Community Facilities District, or providing an in-kind improvement. Since its creation in FY 2007-08, \$108,138 in fees have been collected and \$1,537 in interest has been earned. Fees have been collected from developers at three addresses: 435 Duboce Avenue (\$29,330), 74 Otis Street (\$74,288), and 75 Lily Street (\$4,520). No developers have opted to provide in-kind improvements in lieu of paying the fee. For complete revenue and expenditure information as well as a list of fees collected by payer, see Appendix A1-4.

**Fees Expended.** In FY 2009-10, the Market and Octavia Community Improvements Fund incurred \$2,972 in Department of Building Inspection (DBI) permit tracking system programming costs. At the end of FY 2009-10, there was \$106,703 in unexpended funds.

### **C3. Van Ness and Market Downtown Residential Special Use District Floor Area Ratio Bonus**

**Background.** The Van Ness and Market Downtown Residential Special Use District Floor Area Ratio (FAR) Bonus became effective in May 2008. Planning Code Section 424.3(b)(i) specifies that all uses in any development project within the Van Ness and Market Downtown Residential Special Use District shall pay \$30 per net additional gross square foot of floor area in any portion of building area exceeding the base development site FAR of 6:1 up to a base development site FAR of 9:1. Funds are deposited into the Citywide Affordable Housing Fund established by Planning Code Section 413.10. Developers do not have the option of providing an in-kind improvement in lieu of the fee.

**Designated Use of Funds.** Since fees collected are deposited into the Citywide Affordable Housing Fund, Planning Code specifies that management, enforcement, and expenditure of funds shall conform to the requirements outlined for Citywide Affordable Housing Fund in Planning Code Section 415.7(c). Fees from this Fund are to be used to (1) increase the supply of housing affordable to qualifying households, and (2) pay the expenses of the Mayor's Office of Housing in connection with monitoring and administering compliance with the requirements of the Residential Inclusionary Affordable Housing Program.

**Fees Collected.** No fees have been collected since the Fee's establishment in FY 2007-08.

**Fees Expended.** Since no FAR Bonus fee revenue has been collected, none of the Citywide Affordable Housing Fund expenditures have been funded through this fee.

#### **C4. Van Ness and Market Neighborhood Infrastructure Program**

**Background.** The Van Ness and Market Affordable Housing and Neighborhood Infrastructure Program became effective in May 2008. Planning Code Section 424.3(b)(ii) specifies that all uses in any development project within the Van Ness and Market Downtown Residential Special Use District shall pay \$15 per net additional gross square foot of floor area in any portion of building area exceeding the base development site FAR of 9:1. Fees collected are deposited into the Van Ness and Market Neighborhood Infrastructure Fund.

In lieu of paying this fee, developers may opt to provide in-kind improvements that mitigate the impacts of growth in the general vicinity of the Van Ness and Market Downtown Residential Special Use District area, meet identified community needs as analyzed in the Market and Octavia Area Plan Community Improvements Program, and serve as a substitute for improvements funded by infrastructure impact fee revenue such as street improvements, transit improvements, and community facilities.

**Designated Use of Funds.** Planning Code Section 421.5 specifies that the Van Ness and Market Neighborhood Infrastructure Fund is to be used solely to design, engineer, acquire and develop neighborhood open spaces and streetscape improvements that result in new publicly-accessible facilities within the Van Ness and Market Downtown Residential Special Use District. Funds may also be used by the Planning Commission to commission studies, or to commission landscape, architectural or other planning, design and engineering services in support of the proposed public improvements. No funds may be spent on administrative or general overhead expenses. The Planning Director is to make recommendations to the Board of Supervisors regarding allocation of funds.

**Fees Collected.** No fees have been collected or in-kind improvements provided since the fee's establishment in FY 2007-08.

**Fees Expended.** As no fees have been collected, no funds have been expended.

## **D. Eastern Neighborhoods**

### **D1. Eastern Neighborhoods Area Plan Alternative Affordable Housing In-Lieu Fee**

**Background.** The Eastern Neighborhoods Area Plan Alternative Affordable Housing In-Lieu Fee, which became effective in January 2009, applies to Eastern Neighborhood development projects that are 20 units or less or less than 25,000 gross square feet. Under the ordinance, developers may opt to pay a fee of \$40 per gross square foot of net new residential development instead of the standard in-lieu fee requirements set forth in Section 415.7 (Housing Requirements for Residential and Live/Work Development Projects, Compliance by Payment of an In-Lieu Fee).

**Designated Use of Funds.** Fees collected are to be deposited into the Citywide Affordable Housing Fund; however, the funds are to be separately accounted for. Market and Octavia Affordable Housing Fees, Van Ness and Market Downtown Residential Special Use District Floor Area Ration Bonus Fees, Affordable Housing Requirements for Urban Mixed Use District in Eastern Neighborhoods In-Lieu Fees, Job Housing Linkage Fees, and Affordable Housing (Inclusionary) Program Fees are also deposited into the Citywide Affordable Housing Fund. The Mayor's Office of Housing is charged with expending funds according to the following priorities: (1) to increase the supply of housing affordable to qualifying households in the Eastern Neighborhoods Project Areas; (2) to increase the supply of housing affordable to qualifying households within one mile of the boundaries of the Eastern Neighborhoods Project Areas; (3) to increase the supply of housing affordable to qualifying households in the City and County of San Francisco. The funds may also be used for monitoring and administrative expenses.

**Fees Collected.** No fees have been collected.

**Fees Expended.** Since no fee revenue has been collected, none of the Citywide Affordable Housing Fund expenditures have been funded through this fee.

## **D2. Affordable Housing Requirements for Urban Mixed Use District in Eastern Neighborhoods**

**Background.** In December 2008, the Board of Supervisors approved affordable housing requirements, beyond those required by the Affordable Housing (Inclusionary) Program, for Urban Mixed Use (UMU) Zoning Districts of the Eastern Neighborhoods. In the period before the fee was created, the area covered by this development impact fee had seen the release of former industrial lands, which in turn created an opportunity to achieve higher affordability and meet a greater range of need.

Planning Code Section 419 establishes three Tiers: Tier A refers to sites that do not receive zoning changes to increase height; Tier B refers to sites which receive zoning changes to increase height by one or two stories; and Tier C refers to sites which receive zoning changes to increase height by three or more stories. Development projects designated as Tier A, B, and C must set aside a minimum of 18, 20, and 22 percent, respectively, of the total units constructed to be affordable. These units must be occupied by qualifying persons and families. To satisfy this affordable housing requirement, developers may also opt to provide offsite below market rate (BMR) units, pay an in-lieu fee, dedicate a portion of the total developable area of the principal site to the City and County of San Francisco for the purpose of constructing units affordable to qualifying households, or provide units as affordable to qualifying "middle income" households.

**Designated Use of Funds.** Any in-lieu fees collected are deposited into the Citywide Affordable Housing Fund administered by the Mayor's Office of Housing. See Section G.2. "Affordable Housing (Inclusionary) Program" for a summary of how funds may be used.

**Fees Collected.** Since December 2008, no development projects have been subject to the higher affordable housing requirements for UMU Zoning Districts of the Eastern Neighborhoods. Therefore, no in-lieu fees have been collected and deposited into the Citywide Affordable Housing Fund.

**Fees Expended.** Since no fee revenue has been collected, none of the Citywide Affordable Housing Fund expenditures have been funded by this fee.

### D3. Eastern Neighborhoods Infrastructure Impact Fee

**Background.** The Eastern Neighborhoods Infrastructure Impact Fee, which became effective in December 2008, was created to provide necessary public infrastructure to new residents while increasing neighborhood livability and investment in the district. Planning Code Section 423 establishes three Tiers for development projects located in the Eastern Neighborhoods: Tier 1 refers to sites that do not receive zoning changes to increase height; Tier 2 refers to sites which receive zoning changes to increase height by one or two stories; and Tier 3 refers to sites which receive zoning changes to increase height by three or more stories. The fee ranges from \$6 to \$16 per net additional gross square foot, depending on the tier and whether the project is residential or non-residential (see Table 1 for complete fee schedule). Developers may opt to provide an in-kind improvement in lieu of paying the fee.

**Designated Use of Funds.** Fees collected are to be deposited into the Eastern Neighborhoods Public Benefits Fund. Expenditures must be recommended by the Planning Commission and approved by the Board of Supervisors. The Fund is to be used to design, engineer, acquire, and develop and improve public open space and recreational facilities; transit, streetscape and public realm improvements; and community facilities including child care and library materials, as defined in the Eastern Neighborhoods Nexus Studies; or housing preservation and development within the Eastern Neighborhoods Plan Area. Funds may be used for childcare facilities that are not publicly owned or "publicly-accessible." Funds generated for "library resources" should be used for materials in branches that directly service Eastern Neighborhoods residents. Funds may also be used for administrative costs and to fund economic analyses and legal costs associated with any legal challenge.

Funds are to be deposited into specific accounts. Funds collected from all Zoning Districts within the Eastern Neighborhoods Plan Area, excluding designated affordable housing zones are to be allocated according to the following table:

<b>Improvement Type</b>	<b>Residential</b>	<b>Non-Residential</b>
Open space and recreational facilities	50%	7%
Transit, streetscape and public realm investments	42%	90%
Community facilities (child care and library materials)	8%	3%
Total	100%	100%

Funds collected in designated affordable housing zones (Mission Neighborhood Commercial Transit District and Mixed Use Residential District) are to be allocated according to the following table:<sup>5</sup>

<sup>5</sup> Collectively, the first \$10 million in housing fees collected between the two designated affordable housing zones is to be utilized for the acquisition and rehabilitation of existing housing.

<b>Improvement Type</b>	<b>Residential</b>	<b>Non-Residential</b>
Affordable housing preservation and development	75%	N/A
Open space and recreational facilities	13%	7%
Transit, streetscape and public realm improvements	10%	90%
Community facilities (child care and library materials)	2%	3%
Total	100%	100%

**Fees Collected.** Seven different development projects have paid a combined total of \$338,006 in fees over the 2008-09 and 2009-10 fiscal years. Interest earned totaled \$12,224 through the end of FY 2009-10. In FY 2009-10, the developer of 178 Townsend/2235 Third Street agreed to provide a 6,260 square foot childcare facility at 2235 Third Street in lieu of paying \$1,915,560 in fees. Construction is pending. For complete revenue and expenditure information as well as a list of fees collected by payer, see Appendix A1-5.

**Fees Expended.** In FY 2009-10, the Eastern Neighborhoods Public Benefits Fund incurred \$3,098 in Department of Building Inspection (DBI) permit tracking system programming costs. At the end of FY 2009-10, there was \$347,132 in unexpended funds.



#### **D4. Usable Open Space In-Lieu Fee for Eastern Neighborhood Mixed Use Districts**

**Background.** Planning Code Section 135.3 imposes a formula-determined open space requirement on all newly constructed structures, all structures to which gross floor area equal to 20 percent or more of existing gross floor area is added, and all structures in the Service/Secondary Office (SSO) and Eastern Neighborhoods Mixed Use Districts within which floor area is converted to office use other than office use accessory to a non-office use. The types of open space that may fulfill this requirement include a plaza, urban park, urban garden, view terrace, sun terrace, greenhouse, small sitting area, atrium, indoor park, arcade, or pedestrian mall or walkway. Effective December 2008, the open space requirement for Eastern Neighborhoods Mixed Use Districts may be satisfied through payment of a fee of \$76 for each required square foot of usable open space.

**Designated Use of Funds.** Fees collected are to be deposited into the Eastern Neighborhoods Public Benefits Fund. Fees are to be used for the purpose of acquiring, designing, and improving park land, park facilities, and other open space resources, which are expected to be used solely or in substantial part by persons who live, work, shop or otherwise do business in the Eastern Neighborhoods Mixed Use districts.

**Fees Collected.** As of the end of FY 2009-10, no open space in-lieu fees had been collected for Eastern Neighborhood Mixed Use Districts.

**Fees Expended.** As no fees have been collected, no funds have been expended.

## **D5. Payment in Case of Variance or Exception**

**Background.** Planning Code Section 329 requires large<sup>6</sup> projects proposed in Eastern Neighborhoods Mixed Use Districts to be reviewed directly by the Planning Commission. These large projects may seek specific exceptions, including an exception from residential usable open space requirements. In circumstances where such exception is granted, Planning Code 427 specifies that a \$327 fee shall be paid for each square foot of usable open space not provided pursuant to that exception. Eastern Neighborhoods Mixed Use District projects are also subject to this \$327 fee should a variance from usable open space requirements for residential uses be granted by the Zoning Administrator.

**Designated Use of Funds.** Fees collected are to be deposited into the Eastern Neighborhoods Public Benefits Fund. Fees are to be used for the purpose of acquiring, designing, and improving park land, park facilities, and other open space resources, which are expected to be used solely or in substantial part by persons who live, work, shop or otherwise do business in the Eastern Neighborhoods Mixed Use districts.

**Fees Collected.** As of the end of FY 2009-10, no open space in-lieu fees had been collected for Eastern Neighborhood Mixed Use Districts.

**Fees Expended.** As no fees have been collected, no funds have been expended.

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<sup>6</sup> The Code defines large to be: (1) construction of a new building or addition of an existing building that exceeds 75 feet in height; (2) projects involving a net addition or new construction of more than 25,000 gross square feet; or (3) projects having 200 or more linear feet of contiguous street frontage on any public right of way.

## **E. City Area: Balboa Park**

### **E1. Balboa Park Community Infrastructure Impact Fee**

**Background.** The Balboa Park Community Infrastructure Impact Fee was established in April 2009 to enable the City to provide necessary public infrastructure to new residents while increasing neighborhood livability and investment in the district. The fee applies to any development project located in the Balboa Park Community Improvements Program Area. The fee is \$8 per net addition of gross square feet for residential use projects and \$1.50 per net addition of gross square feet for non-residential use projects. Developers may also opt to provide an in-kind improvement in lieu of paying the impact fee, subject to Planning Commission approval.

**Designated Use of Funds.** Fees collected are to be deposited into the Balboa Park Community Improvements Fund. Expenditures must be recommended by the Planning Commission and approved by the Board of Supervisors. Planning Code 422.5(b) specifies that funds are to be used to design, engineer, acquire, and develop and improve streets, transit, parks, plazas and open space, and community facilities and services as defined in the Balboa Park Community Improvements Program. Funds may be used for childcare facilities that are not publicly owned or publicly accessible. Fund may also be used to commission economic analyses, and pay for administrative or legal costs. The Planning Code further specifies that fees collected should be deposited into specific accounts by improvement type. Thirty-eight percent of fees shall go towards streets, 13 percent shall go towards transit, 30 percent shall go towards parks, plazas and open space, and 19 percent shall go towards community facilities and other services.

**Fees Collected.** No fees have been collected. In lieu of paying a \$1,579,703 impact fee, the developer of 1150 Ocean Avenue opted to enter into an In-Kind Improvements Agreement with the City. The developer will finance a public sidewalk easement at Brighton Avenue and will also finance the Lee Avenue Extension. These construction projects are pending.

**Fees Expended.** As no funds have been deposited into the Balboa Park Community Improvements Fund, no funds have been expended.

## **F. C-3 Districts (Downtown)**

### **F1. Downtown Park Fee**

**Description.** The Downtown Park Fee was created in September 1985 to address the need for additional public park and recreation facilities in the downtown districts. The fee level is set at \$2 per gross square foot on office development projects in the C-3 districts. Developers do not have the option to provide an in-kind improvement in lieu of paying this fee.

**Designated Use of Funds.** Fees collected are to be deposited into the Downtown Park Fund, which is administered jointly by the Recreation and Park Commission and the Planning Commission. Planning Code Section 412.5 specifies that the Downtown Park Fund shall be used solely to acquire and develop public recreation and park facilities for use by the daytime population of the C-3 Use Districts. The Recreation and Park and Planning Commissions must hold a joint public hearing to elicit public comment prior to allocating monies in the Fund for acquisition of property for park use and/or for development of property for park use. The Recreation and Park Commission alone administers the development of the recreational and park facilities on any acquired property designated for park use by the Board of Supervisors, using the funds that have been allocated for that purpose.

**Fees Collected.** Since September 1985, \$11,309,746 in Downtown Park fees has been collected. For a list of fees collected by payer, see Appendix A1-7. \$1,770,639 in interest has been earned on this fee revenue.

**Fees Expended.** A total of \$8,415,140 has been expended from the Downtown Park Fund. This report provides details for all funds expended since FY 1997-98, which totals \$6,506,327. Actual expenditures do not include any non-liquidated encumbrances or unexpended project balances not closed to fund balance at year-end. Actual expenditures less fee revenue and interest yields a balance of \$4,665,245 at FY 2009-10 year-end.

See Appendix A1-7 for expenditure detail by fiscal year. Across all projects that received funding from the Downtown Park Fund since FY 1997-98, Downtown Park fees have accounted for 93 percent of total project expenditures. The Union Square renovation and the construction of Victoria Manolo Draves Park have been completed. The Mid-Embarcadero Music Concourse, which was initiated following the demolition of the Embarcadero Freeway, has also been completed. Forty-three percent of the project was financed through the Downtown Park Fund. The renovation of Sue Bierman Park has just begun and the Americans with Disabilities Act remediation at Union Square is also in progress. The table below summarizes cumulative expenditures since FY 1997-98 by project.

**Downtown Park Fund Actual Expenditures, by Project, FY 1997-98 through FY 2009-10**

<b>Project Description</b>	<b>Fee Amount Expended</b>	<b>Total Project Expenditures, All Sources</b>	<b>Percent of Project Funded by Fees</b>
Mid-Embarcadero Music Concourse	507,289	1,186,655	43%
Union Square Renovation	3,300,000	N/A	N/A
Offset of debt service from Union Square Renovation	1,800,000	1,800,000	100%
Renovation of Sue Bierman Park	337,007	337,007	100%
Office of the Controller - Audit	10,274	10,274	100%
City & County of San Francisco Impact Fee Study	111,424	111,424	100%
Construction of Victoria Manolo Draves Park	371,147	3,471,465	11%
ADA remediation at Union Square	69,185	69,185	100%
<b>Total, FY 1997-98 through FY 2009-10</b>	<b>\$6,506,327</b>	<b>\$6,986,011</b>	<b>93%</b>

## **F2. Downtown C-3 Artwork**

**Background.** Since September 1985, new buildings or additions exceeding 25,000 square feet in the downtown C-3 District have been required to install works of art costing one percent of the construction cost of the building or addition. The art must be clearly visible from the public sidewalk or on the site of the open-space feature required by Planning Code Section 138. Developers may also seek approval to install artwork on an adjacent public property or in a publicly accessible lobby area of a hotel. Works of art include sculpture, bas-relief, murals, mosaics, decorative water features, tapestries or other artworks permanently affixed to the building or its grounds, or a combination thereof. Finally, developers may pay a sum of money at least equivalent to the cost of the artwork in lieu installing artwork.

**Designated Use of Funds.** Any in-lieu fees collected are to be used to finance the rehabilitation and restoration of the exterior of a publicly-owned building provided that the building is owned by the City, located in a P District adjacent to a C-3 District, and designated as an historical landmark or a Category I Significant Building by Article 11 of the Planning Code.

**Fees Collected.** In FY 2004-05, the developer of 1275 Fell Street paid an artwork in-lieu fee of \$45,000. Two other fee amounts erroneously deposited into the Downtown C-3 Artwork Fund should have been deposited into the Open Space Fund; these errors are being addressed.<sup>7</sup> Finally, the developer of One Polk Street opted to provide an in-kind improvement to the San Francisco Museum & Historical Society in lieu of paying \$329,768 in fees.

**Fees Expended.** The \$45,000 payment from 1275 Fell Street was transferred out of the Downtown Park Fund in FY 2004-05. Of the total, \$25,000 was transferred to the Department of Parking and Traffic for pedestrian countdown crossing signals and crosswalk markings at the Broderick Street intersections. The remaining \$20,000 was transferred to the Fire Department for the façade restoration, repair and painting of the Fire House abutting the Project Site at 1148 Oak Street. See Appendix A1-8 for detailed revenue and expenditure detail. At the end of FY 2009-10, there were no funds remaining in the Downtown Artwork Fund.

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<sup>7</sup> In FY 2004-05 \$85,000 was received from the developer of 2351 Powell Street to furnish the North Beach Pool/Clubhouse and partially renovate of the North Beach (Di Massimo) Bocce Court. This payment was deposited in the Downtown C-3 Artwork Fund and fell to fund balance at year-end, however, \$85,000 was spent for these purposes in Recreation and Park's General Fund budget. Secondly, a payment of \$15,920 from the developer of 590 Castro in FY 2006-07 was deposited into the Downtown Artwork Fund and fell to fund balance at year-end.

## **G. Citywide**

### **G1. Affordable Housing – Job Housing Linkage Fee**

**Description.** The Job Housing Linkage Fee imposes, with some exemptions, affordable housing requirements upon entertainment, hotel, office, research, and retail development projects proposing a net addition of 25,000 or more square feet throughout the City. Prior to issuance of a building or site permit, the developer must elect to either provide onsite or offsite below market rate (BMR) units or pay an in-lieu fee. Both the fee and number of units are calculated based on a formula using the net addition of gross square feet. See Table 1 for the complete in-lieu fee schedule and Planning Code Section 413.5 for the BMR unit formulas. The Job Housing Linkage Fee became effective in March 1996, but is predated by the Office Housing Production Program and the Office Affordable Housing Production Program. This report includes revenue and expenditure details beginning in FY 1988-89.

**Designated Use of Funds.** Fees are to be deposited into the Citywide Affordable Housing Fund. Planning Code Section 413.10 specified that the Citywide Affordable Housing Fund is to solely be used to increase the supply of housing affordable to qualifying households. The Fund is to be administered and expended by the Director of the Mayor's Office of Housing (MOH). No funds may be used to pay any administrative, general overhead, or similar expenses.

**Fees Collected.** Since FY 1988-89, \$55,759,347 in Job Housing Linkage fees has been deposited into the Citywide Affordable Housing Fund. For a list of fees collected by payer, see Appendix A1-9. No developers have opted to provide onsite or offsite BMR units in lieu of paying the fee. \$12,404,197 in interest has been earned on the Citywide Affordable Housing Fund, which also includes Inclusionary Housing fees.

**Fees Expended.** MOH uses the Citywide Affordable Housing Fund, along with funding from federal and state agencies and private investors, to finance the development, rehabilitation, and purchase of affordable housing. To begin a project, MOH issues a competitive Notice of Funding Availability (NOFA) with specific criteria to select a housing developer, typically a non-profit corporation responsible for developing, owning and operating the housing units. The NOFAs target specific populations such as very low-income seniors or families and describe the terms under which funds will be provided. To the successful bidder, MOH then provides a 55-year, low-interest loan with annual loan repayments sized according to the project's operating expenses and reserves. Depending on the availability of non-City funding, MOH's share of the cost to build affordable housing ranges from 25 percent to 50 percent of the total project cost. MOH places restrictions on the deed of trust to ensure the property remains affordable to low-income residents in the long-term.

For each fiscal year, Appendix A1-9 includes the address at which affordable housing was created, the target demographic for that affordable housing, the number of units built (if known), the amount of funds expended and encumbered, and the status of the project. Note that since Job Housing Linkage fees and Inclusionary Housing fees are both deposited into the Citywide Affordable Housing Fund, as stipulated by Planning Code, both sources of funding can be used to finance eligible affordable housing projects including funding the same project. The table in Appendix A1-9 contains the most detailed data available on expenditures funded by Job Housing Linkage fees and Inclusionary Housing fees. At the end of FY 2009-10, \$50,886,356 of the \$55,759,347 in revenue collected had been expended.

## **G2. Affordable Housing (Inclusionary) Program**

**Background.** The Affordable Housing (Inclusionary) Program requirements became effective in April 2002. They apply to any housing project that consists of five or more units where an individual project or a phased project is to be undertaken and where the total undertaking comprises a project with five or more units, even if the development is on separate but adjacent lots. Developers must either pay a fee or build affordable housing units on- or off-site of the principal development. The amount of the fee is determined by the Mayor's Office of Housing (MOH) depending on multiple factors discussed in Planning Code Section 415.7(a).

**Designated Use of Funds.** Inclusionary Housing fees are deposited into the Citywide Affordable Housing Fund. Planning Code Section 415.7(c) specifies that funds are to be used to (1) increase the supply of housing affordable to qualifying households and (2) pay the expenses of MOH in connection with monitoring and administering compliance with the requirements of the Inclusionary Program. Funds may also be used to conduct follow-up studies. Monitoring and administrative expenses, excluding expenses associated with any follow-up studies, must be appropriated through the annual budget process or supplemental appropriation for MOH. The Fund is administered by MOH.

**Fees Collected.** Since FY 2002-03, \$48,109,457 in Inclusionary Housing fees has been deposited into the Citywide Affordable Housing Fund. In addition, many developers have opted to provide onsite BMR units in lieu of paying the fee. Together, these developers have provided 1,013 onsite units. For a list of fees collected and onsite BMR units provided by developer, see Appendix A1-9. Finally, a total of \$12,404,197 in interest has been earned on the Citywide Affordable Housing Fund, which also includes Job Housing Linkage fees.

**Fees Expended.** MOH uses the Citywide Affordable Housing Fund, along with funding from federal and state agencies and private investors, to finance the development, rehabilitation, and purchase of affordable housing. To begin a project, MOH issues a competitive Notice of Funding Availability (NOFA) with specific criteria to select a housing developer, typically a non-profit corporation responsible for developing, owning and operating the housing units. The NOFAs target specific populations such as very low-income seniors or families and describe the terms under which funds will be provided. To the successful bidder, MOH then provides a 55-year, low-interest loan with annual loan repayments sized according to the project's operating expenses and reserves. Depending on the availability of non-City funding, MOH's share of the cost to build affordable housing ranges from 25 percent to 50 percent of the total project cost. MOH places restrictions on the deed of trust to ensure the property remains affordable to low-income residents in the long-term.

For each fiscal year, Appendix A1-9 includes the address at which affordable housing was created, the target demographic for that affordable housing, the number of units built (where possible), the amount of funds expended, and the status of the project. Note that since Inclusionary Program and Job Housing Linkage fees and are both deposited into the Citywide Affordable Housing Fund, as stipulated by Planning Code, both sources of funding can be used to finance eligible affordable housing projects including funding the same project.

The table in Appendix A1-9 contains the most detailed data available on expenditures funded by Job Housing Linkage fees and Inclusionary Housing fees. At the end of FY 2009-10, \$48,109,457 in Inclusionary Housing Fees has been collected and spent.



### G3. Child Care Fee

**Description.** The Child Care Fee, which became effective in September 1985, is imposed on office and hotel development projects proposing the net addition of 50,000 or more gross square feet of office or hotel space. There are six compliance options: (1) provide a child care facility on the premises of the development; (2) provide, singly or in conjunction with other development projects within a half-mile, a child care facility on another developer's project premises; (3) provide a child care facility within one mile of the development project, either singly or in conjunction with other developers within a half-mile; (4) pay an in-lieu fee equal to \$1 per additional square foot of office or hotel space; (5) combine the in-lieu fee with the construction of a child care facility on or near the premises; or (6) enter into an arrangement with a non-profit organization that will in turn provide the child care facility. For additional details on how developers may comply with the Child Care Fee see Planning Code Section 414.

**Designated Use of Funds.** Collected in-lieu fees are to be deposited into the Child Care Capital Fund, administered by the Director of Planning. Planning Code Section 414.14 specifies that funds are to be used to increase and/or improve the supply of child care facilities affordable to households of low and moderate income. Funds may also be used to finance a nexus study pertaining to the Child Care Fee.

**Fees Collected.** Since the Child Care Fee's establishment in 1985, \$6,733,869 in fees has been collected and \$597,927 in interest has been earned. For a list of fee payers since FY 1999-2000, see Appendix A1-10. A couple of developers have opted to provide an in-kind improvement in lieu of paying the fee. Details on these improvements will be included in the next report.

**Fees Expended.** A total of \$6,010,010 has been expended from the Child Care Capital Fund since 1985. At the end of FY 2009-10, there was \$1,321,785 in unexpended funds.<sup>8</sup> Since FY 2000-01, there has been \$5,250,989 in expenditures.

Of the funds expended since FY 2000-01, 61 percent (\$3,223,513) has been spent as part of the Low Income Investment Fund (LIIF) project, which funds the repair, renovation and development of various child care facilities in San Francisco, particularly those serving children ages 0-5. For example, funds have been used to develop new licensed child care centers to increase capacity, such as Friends of Potrero Hill- Starr King, Southeast Families United in Bayview (Mission Neighborhood Centers), and Mission Kids Co-Operative. Further, licensed sites that were closed due to a landlord building renovation were able to be replaced. For example, Kai Ming was relocated from its North Beach public housing location during renovation. Also, when there was a similar forced closure in Bernal Heights due to the renovation of the library, a new replacement site was developed at Paul Revere Elementary. Funds were also used to expand licensed family child care homes. While these funds were primarily used for capital development, they were also used for predevelopment, architectural work, and project management of capital projects for licensed child care.

The remaining non-LIIF dedicated funds have been expended on a variety of child care improvement projects, including: \$100,000 to renovate four facilities in Bayview that house child care programs; \$120,000 towards the *Gateway to Quality* project at San Francisco State

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<sup>8</sup> In FY 2009-10, \$1,110,000 was transferred to the Human Services Agency, of which \$163,000 was spent. DCYF has requested the remaining \$947,000 be returned. The FY 2009-10 balance assume the return of these funds.

University; \$220,000 to fund an Early Literacy Coordinator position at Jumpstart; and operation subsidies of \$135,947 and \$160,030 for South of Market Childcare and the Tide Center – Family Child Care Field Building, respectively. There were also two transfers out of the Child Care Capital Fund: \$421,369 was transferred to the General Fund in FY 2004-05 for Section 108 Housing and Urban Development (HUD) loan payments and \$808,846 was transferred to close out the inactive Child Care Loan Fund project in FY 2008-09. An additional \$131,122 was spent on development impact fee studies.

For expenditure detail by fiscal year, see Appendix A1-10. The appendix also includes information on total project expenditures and the percent of each project that was funded through Child Care fees.

#### **G4. Street Trees, In-Lieu Fee**

**Background.** Planning Code Section 428, which became effective in September 1985, requires developers or owners to install street trees if the addition of gross floor area equals or exceeds 20 percent of the gross floor area of an existing building. The street trees installed shall be a minimum of one 24-inch box tree for each 20 feet of frontage of the property along each street or alley, with any remaining fraction of 10 feet or more of frontage requiring an additional tree. In cases where the Department of Public Works does not approve the installation of trees due to inadequate sidewalk width, interference with utilities, or other reasons, the developer may pay an in-lieu fee equal to \$1,640 for each missed street tree.<sup>9</sup>

**Designated Use of Funds.** In-lieu fees are to be deposited into the Adopt-A-Tree Fund, which was created by Administrative Code Section 10.100-227 to offset the loss of street trees, significant trees, and landmark trees due to removal, destruction, or death. The In-Lieu Planting Program, which is funded via the Adopt-A-Tree Fund, is intended to compensate for the loss of trees required to be planted by Planning Code Section 428, yet not approved by the Department of Public Works.

**Fees Collected.** To date, no in-lieu street tree fees have been collected.

**Fees Expended.** As no fees have been collected, no in-lieu street tree fees have been expended from the Adopt-A-Tree Fund.

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<sup>9</sup> The fee is set at the City's cost to plant and water a tree for three years (see Public Works Code, Article 16, Section 802(h)).

## **G5. Transit Impact Development Fee**

**Background.** The Transit Impact Development Fee (TIDF), which became effective in 1981, was enacted to allow the San Francisco Municipal Railway (MUNI) to support transit service as new office development projects were built in the downtown commercial district of the City. In a 2004 update the TIDF was expanded from one that was levied only on office uses in the greater downtown area to one that is levied on all non-residential uses City wide above 3,000 square feet.

The fee is imposed on all new non-residential development, with some exemptions. The inflation-adjusted current fee of \$11.34 per gross square foot is imposed on the following categories of economic activity: cultural, institution, and education; management, information, and professional services; medical and health services; and retail and entertainment. Production, distribution and repair and visitor services activities, conversely, are charged the inflation adjusted current fee of \$9.07 per gross square foot of new development. Developers do not have the option of providing an in-kind improvement in lieu of paying the fee but can choose to pay the fee in installments with interest.

**Designated Use of Funds.** Collected fees are to be held in trust under Section 66006 of the Mitigation Fee Act and are to be distributed according to the fiscal and budgetary provisions of the San Francisco Charter and the Mitigation Fee Act. TIDF funds may be used to increase revenue service hours reasonably necessary to mitigate the impacts of new non-residential development on public transit and maintain the applicable base service standard, including, but not limited to: capital costs associated with establishing new transit routes, expanding transit routes, and increasing service on existing transit routes, including, but not limited to procurement of related items such as rolling stock, and design and construction of bus shelters, stations, tracks, and overhead wires; operation and maintenance of rolling stock associated with new or expanded transit routes or increases in service on existing routes; capital or operating costs required to add revenue service hours to existing routes; and related overhead costs. TIDF funds may also be used for all costs required to administer, enforce, or defend the ordinance.

**Fees Collected.** Since the fee's creation in 1981, \$100,472,217 in base fees plus \$23,135,102 in installment interest payments has been paid by developers for total collections of \$123,307,319. Additionally, \$18,091,191 in interest has been earned on the TIDF deposits in the City Treasury.

For a list of fees collected by payer for FY 1998-99 through FY 2009-2010, see Appendix A1-11. For this period, \$33,780,710 has been collected in base fees and installment interest and \$18,091,191 in interest earnings. If fees were paid in installments that spanned multiple fiscal years, the payer will be listed multiple times.

**Fees Expended.** The table below shows the expenditures for the period between FY 1998-99 and FY 2009-10:

<b>Project / Spending Area</b>	<b>Fees Expended from FY 1998-99 through FY 2009-10</b>
Islais Creek Woods Annex (Bus Yard)	645,950
Light Rail Vehicle Purchase Phase II	8,724,918
Automatic Train Control System	2,412,496
Operating and Maintenance Support for Transit Service	93,580,406
Administration and Enforcement	2,006,548
<b>Total</b>	<b>107,370,318</b>

At the end of FY 2009-10, \$1,978,737 in funds remained. For expenditures by fiscal year, see Appendix A1-11.

## **G6. Water Capacity Charge**

**Background.** The Water Capacity Charge, which became effective in July 2007, is imposed on any customer requesting a new connection to the water distribution system, or requiring additional capacity as a result of any addition, improvement, modification or change in use of an existing connection that increases demand on the water distribution system. See San Francisco Public Utilities Commission Resolution No. 07-0099 for the effective fee schedule.

**Designated Use of Funds.** Water capacity charges are deposited into their own subfund within the Water Enterprise's budget. These fees, as stipulated by San Francisco Public Utilities Commission Resolution No. 07-0099, are to be used for operating, maintenance, replacement, debt service and other costs incurred by the San Francisco Water Enterprise in gathering, treating and delivering water for use in San Francisco and other areas receiving retail service from the Water Enterprise. The Public Utilities Commission administers this subfund.

**Fees Collected.** Since the capacity charge's establishment in 2007, \$1,449,715 has been collected and \$585 in interest has been earned on that revenue. Appendix A1-12 shows a list of water capacity charges *and* wastewater capacity charges (which are described in the following section) collected by payer. Due to the large volume of water and wastewater capacity charge payers, payers are only listed in the appendix if their total water and wastewater capacity charge payment equaled or exceeded \$100,000. If fees were paid over multiple fiscal years, the payer is listed multiple times. The majority of large projects listed have not paid water capacity charges for two major reasons: (1) the water capacity charge became effective two years after the wastewater capacity charge; and (2) projects with existing water meters from the previous structure that are sufficient for the new large project are not subject to the water capacity charge and are granted a "Prior Use Credit."

**Fees Expended.** No water capacity charge revenues have been expended. At the end of FY 2009-10, the balance in the water capacity charge subfund was \$1,450,300.

## **G7. Wastewater Capacity Charge**

**Background.** The Wastewater Capacity Charge, which first became effective in July 2005, is imposed on any customer requesting a new connection to the sewer system, or requiring additional capacity as a result of any addition, improvement, modification or change in use of an existing connection to the sewer system. See San Francisco Public Utilities Commission Resolution No. 07-0100 for the effective fee schedule.

**Designated Use of Funds.** Wastewater capacity charges are deposited into their own subfund within the Wastewater Enterprise's budget. These fees, as stipulated by PUC Resolution No. 07-0100, are to be used for operating, maintenance, replacement, debt service and other costs incurred by the Public Service Enterprise in collecting, treating and disposing of sewage, stormwater, industrial wastes and other wastes. The Public Utilities Commission administers this subfund.

**Fees Collected.** Since the capacity charge's establishment in 2005, \$26,326,343 has been collected and \$77,196 in interest has been earned. Appendix A1-12 shows a list of wastewater capacity charges *and* water capacity charges (which are described in the preceding section) collected by payer. Due to the large volume of water and wastewater capacity charge payers, payers are only listed in the appendix if their total water and wastewater capacity charge payment equaled or exceeded \$100,000. Note that if fees were paid over multiple fiscal years, the payer is listed multiple times.

**Fees Expended.** In FY 2008-09, \$5,000,000 in wastewater capacity funds were expended. Of this, \$812,965 was spent on sewer repair at Hoffman & Noe, \$332,889 was spent on sewer repair on Euclid and Pacific, \$734,712 was spent on sewer repair at Dartmouth & Gates, and \$1,811,960 was spent on emergency repairs in response to sewer breaks or blockages at various locations. An additional \$1,307,474 was spent on the Southeast Treatment Plant's heating, ventilation, and air conditioning system. To see total expenditures for each of these projects, see Appendix A1-12. The FY 2009-10 wastewater capacity charge subfund year-end balance was \$21,403,539.

## **Appendix A1. Development Impact Fee Revenue & Expenditure Detail**



**A1-1. Rincon Hill Community Infrastructure Impact Fee**

**Summary Revenues & Expenditures**

**Rincon Hill Community Improvements Fund**

Fiscal Year	Funds Held with <b>CCSF</b> (1)				Funds Held with <b>ABAG</b>			
	Beginning Year Balance	Fee Revenue Collected	Funds Expended	Year-End Balance	Beginning Year Balance	Fee Revenue Collected	Funds Expended	Year-End Balance
FY 2005-2006	0	0	0	0	0	4,332,274	0	4,332,274
FY 2006-2007	0	0	0	0	4,332,274	0	3,066,335	1,265,939
FY 2007-2008	0	0	0	0	1,265,939	0	0	1,265,939
FY 2008-2009	0	2,750	0	2,750	1,265,939	0	1,131,500	134,439
FY 2009-2010	2,750	0	0	2,750	134,439	0	0	134,439
<b>Total</b>		<b>2,750</b>	<b>0</b>			<b>4,332,274</b>	<b>4,197,835</b>	

(1) Fee revenue held with CCSF is deposited into the same Fund as SOMA Community Stabilization Fees. See A1-2 for interest earned within this Fund.

**Fees Collected by Payer**

Fiscal Year	Address	Fee Amount Collected
FY 2005-2006	One Rincon Hill (425 First Street)	4,332,274
FY 2005-2006	333 Fremont Street (1)	196,142
FY 2008-2009	One Rincon Hill (425 First Street)	2,750
<b>Total</b>		<b>4,531,166</b>

(1) This \$196,142 in fee revenue was held in a separate escrow account.

In January 2007, these funds, plus \$7,150 in earned interest, were transferred to the SOMA Community Stabilization Fund.

**In-Kind Improvements**

Fiscal Year	Address	Fee Amount Waived	Description	Status
FY 2005-06	333 Fremont Street	573,000	Mid-Block Pedestrian Path	Not Started

**A1-1. Rincon Hill Community Infrastructure Impact Fee (cont'd)**

**Expenditure Detail for Funds Held with ABAG <sup>(1)</sup>**

<b>Fiscal Year</b>	<b>Project Title</b>	<b>Fee Amount Expended</b>	<b>Project Expenditures, All Sources</b>	<b>Estimated % of Project Funded by Fees</b>
FY 2006-07	<b>Transfer Out</b> to the South of Market Area Community Stabilization Fund	1,169,835	1,169,835	100%
	<b>Guy Place Park &amp; Sailor's Union:</b> Appraisal and Purchase Negotiation	25,000	25,000	100%
	<b>Guy Place Park:</b> Property Acquisition for Park	1,811,500	1,811,500	100%
	<b>Guy Place Park:</b> Recreation & Park Design Services	60,000	60,000	100%
FY 2008-09	<b>Guy Place Park:</b> Recreation & Park Design Services	31,500	31,500	100%
	<b>Streetscape Improvements:</b> Harrison & First Streets	1,100,000	1,100,000	100%
<b>Total</b>		<b>4,197,835</b>	<b>4,197,835</b>	<b>100%</b>

(1) No funds held with CCSF were expended.

**A1-2. South of Market Area Community Stabilization Fee**

**Summary Revenues & Expenditures**

**SOMA Community Stabilization Fund**

**Funds Held with CCSF**

**Funds Held with ABAG**

Fiscal Year	Beginning	Fee	Interest Earned	Funds Expended	Year-End Balance	Beginning	Fee	Interest Earned	Funds Expended	Year-End Balance
	Year Balance	Revenue Collected (1)				Year Balance	Revenue Collected (2)			
FY 2005-2006	0	98,471	1,137	0	99,608	0	1,169,835	0	0	1,169,835
FY 2006-2007	99,608	203,292	7,752	85,614	225,038	1,169,835	0	56,262	0	1,226,097
FY 2007-2008	225,038	0	8,618	192,452	41,204	1,226,097	0	41,385	0	1,267,482
FY 2008-2009	41,204	67,324	1,064	185,596	(76,004)	1,267,482	0	7,279	0	1,274,761
FY 2009-2010	(76,004)	4,962,933	32,543	106,074	4,813,398	1,274,761	0	169	0	1,274,930
<b>Total</b>		<b>5,332,020</b>	<b>51,114</b>	<b>569,736</b>			<b>1,169,835</b>	<b>105,095</b>	<b>0</b>	

(1) In FY 2006-07, \$203,292 (\$196,142 in Rincon Hill Community Infrastructure Impact Fees plus \$7,150 in earned interest) was transferred to the CCSF SOMA Fund. Because the \$203,292 was not collected as a SOMA Community Stabilization Impact Fee, it is not included in the Fee Payer table below.

(2) \$1,169,835 in Rincon Hill Community Infrastructure Impact Fees was transferred to the ABAG SOMA Fund in FY 2005-06. Because the \$1,169,835 was not collected as a SOMA Community Stabilization Impact Fee, it is not included in the Fee Payer table below.

**Fees Collected by Payer**

Fiscal Year	Address	Fee Amount Collected
FY 2005-2006	425 First Street	98,471
FY 2008-2009	45 Lansing Street	67,262
FY 2008-2009	425 First Street	62
FY 2009-2010	425 First Street	4,962,933
<b>Total</b>		<b>5,128,728</b>

**Expenditure Detail for Funds Held with CCSF (1) (2)**

Project Name	FY 2006-07	FY 2007-08	FY 2008-09	FY 2009-10	Total
<b>Inclusionary Housing Study</b>	40,000	110,000	0	0	150,000
<b>Advertising for Public Hearing</b>	0	0	0	264	264
<b>City Attorney Costs</b>	0	0	0	4,694	4,694
<b>MOH Administrative Costs</b>	45,614	82,452	185,596	101,116	414,778
<b>Total</b>	<b>85,614</b>	<b>192,452</b>	<b>185,596</b>	<b>106,074</b>	<b>569,736</b>

(1) No funds held with ABAG have been expended; however, \$350,000 has been encumbered for a mid-block crossing at Folsom and Russ Streets.

(2) The amounts displayed represent the fee amount expended.

**A1-3. Visitation Valley Community Facilities and Infrastructure Fee**

**Summary Revenues & Expenditures**

Fiscal Year	Beginning	Fee		Funds Expended	Year-End Balance
	Year Balance	Revenue Collected	Interest Earned		
FY 2005-2006	0	0	0	0	0
FY 2006-2007	0	0	0	0	0
FY 2007-2008	0	110,632	2,343	0	112,975
FY 2008-2009	112,975	94,934	2,920	110,632	100,197
FY 2009-2010	100,197	1,133,830	7,264	0	1,241,291
<b>Total</b>		<b>1,339,396</b>	<b>12,526</b>	<b>110,632</b>	

**Fees Collected by Payer**

Fiscal Year	Address	Fee Amount Collected
FY 2007-2008	Building 3 - Candlestick Cove Townhome	14,885
FY 2007-2008	Building 4 - Candlestick Cove Townhome	14,885
FY 2007-2008	Building 7 - Candlestick Cove Townhome	21,794
FY 2007-2008	Building 23 - Candlestick Cove Townhome	20,392
FY 2007-2008	Building 25 - Candlestick Cove Townhome	20,392
FY 2007-2008	Building 26 - Candlestick Cove Townhome	18,283
FY 2008-2009	Building 3 - Candlestick Cove Townhome	14,885
FY 2008-2009	Building 4 - Candlestick Cove Townhome	14,885
FY 2008-2009	Building 5 - Candlestick Cove Townhome	26,488
FY 2008-2009	Building 23 - Candlestick Cove Townhome	20,392
FY 2008-2009	Building 26 - Candlestick Cove Townhome	18,283
FY 2009-2010	Building 6 - Candlestick Cove Townhome	25,584
FY 2009-2010	Building 8 - Candlestick Cove Townhome	25,584
FY 2009-2010	Building 24 - Candlestick Cove Townhome	16,554
FY 2009-2010	Building 22 - Candlestick Cove Townhome	31,508
FY 2009-2010	301 Executive Park Boulevard (Block 4991; Lot 633)	611,934
FY 2009-2010	Building 8 - Candlestick Cove Townhome	25,584
FY 2009-2010	Building 7 - Candlestick Cove Townhome	21,794
FY 2009-2010	Building 5 - Candlestick Cove Townhome	26,488
FY 2009-2010	Building 25 - Candlestick Cove Townhome	20,392
FY 2009-2010	Building 11 - Candlestick Cove Townhome	26,488
FY 2009-2010	Building 6 - Candlestick Cove Townhome	25,584
FY 2009-2010	Building 24 - Candlestick Cove Townhome	16,554
FY 2009-2010	Building 22 - Candlestick Cove Townhome	31,508
FY 2009-2010	Building 15 - Candlestick Cove Townhome	19,176
FY 2009-2010	Bayside Vista Condominium Homes (1)	209,096

(1) Bayside Vista Condominium Homes brought a suit against the City contesting payment of the Visitation Valley Fee. An agreement was reached to pay roughly half of the owed impact fees, and the City received \$217,808 in settlement payments. \$209,096 went to the Visitation Valley Community Facilities and Infrastructure Fund and the remaining \$8,712 went to DBI to cover administrative costs associated with the suit.

**A1-3. Visitacion Valley Community Facilities & Infrastructure Fee (cont'd)**

**Expenditure Detail**

<b>Fiscal Year</b>	<b>Project Title</b>	<b>Fee Amount Transferred out of Fund</b>	<b>Fee Amount Expended (1)</b>	<b>Project Expenditures, All Sources</b>	<b>Estimated % of Project Funded by Fees</b>
FY 2007-2008	<b>Utility Undergrounding</b> on section of Leland Avenue from Bayshore Boulevard to Delta Street	110,632	0	0	N/A

(1) Funds have not yet been expended as DPW needs to secure additional funding for the design phase. In FY 2010-11, the Board of Supervisors approved an additional \$215,868 in funding for planning design of the project.

**A1-4. Market & Octavia Community Infrastructure Impact Fee**

**Summary Revenues & Expenditures**

<b>Fiscal Year</b>	<b>Beginning Year Balance</b>	<b>Fee Revenue Collected</b>	<b>Interest Earned</b>	<b>Funds Expended</b>	<b>Year-End Balance</b>
FY 2007-2008	0	0	0	0	0
FY 2008-2009	0	29,330	0	0	29,330
FY 2009-2010	29,330	78,808	1,537	2,972	106,703
<b>Total</b>		<b>108,138</b>	<b>1,537</b>	<b>2,972</b>	

**Fees Collected by Payer**

<b>Fiscal Year</b>	<b>Address</b>	<b>Fee Amount Collected</b>
FY 2008-2009	435 Duboce Avenue	29,330
FY 2009-2010	74 Otis Street	74,288
FY 2009-2010	75 Lily Street	4,520
<b>Total</b>		<b>108,138</b>

**Expenditure Detail**

<b>Fiscal Year</b>	<b>Project Title</b>	<b>Fee Amount Expended</b>	<b>Project Expenditures, All Sources</b>	<b>Estimated % of Project Funded by Fees</b>
FY 2009-2010	Permit tracking system programming costs (DBI workorder)	2,972	N/A	N/A

**A1-5. Eastern Neighborhoods Infrastructure Impact Fee**

**Summary Revenues & Expenditures**

<b>Fiscal Year</b>	<b>Beginning Year Balance</b>	<b>Fee Revenue Collected</b>	<b>Interest Earned</b>	<b>Funds Expended</b>	<b>Year-End Balance</b>
FY 2008-2009	0	6,552	261	0	6,813
FY 2009-2010	6,813	331,454	11,963	3,098	347,132
<b>Total</b>		<b>338,006</b>	<b>12,224</b>	<b>3,098</b>	

**Fees Collected by Payer**

<b>Fiscal Year</b>	<b>Address</b>	<b>Fee Amount Collected</b>
FY 2008-2009	980 Harrison Street	6,552
FY 2009-2010	425 Bryant Street	11,104
FY 2009-2010	655 Fourth Street	21,500
FY 2009-2010	170 Clara Street	14,296
FY 2009-2010	445-449 Tehama Street	1,392
FY 2009-2010	2730 16th Street	13,674
FY 2009-2010	750 Second Street	269,488
<b>Total</b>		<b>338,006</b>

**Expenditure Detail**

<b>Fiscal Year</b>	<b>Project Title</b>	<b>Fee Amount Expended</b>	<b>Project Expenditures, All Sources</b>	<b>Estimated % of Project Funded by Fees</b>
FY 2009-2010	Permit tracking system programming costs (DBI workorder)	3,098	N/A	N/A

**In-Kind Improvements**

<b>Fiscal Year</b>	<b>Address</b>	<b>Fee Amount Waived</b>	<b>Description</b>	<b>Status</b>
FY 2009-2010	178 Townsend/2235 3rd Street	1,915,560	6,260 square foot childcare facility at 2235 Third Street	pending

**A1-6. Balboa Park Community Infrastructure Impact Fee**

**Summary Revenues & Expenditures:** No fees have been collected or expended.

**In-Kind Improvements**

<b>Fiscal Year</b>	<b>Address</b>	<b>Fee Amount Waived</b>	<b>Description</b>	<b>Status</b>
FY 2008-2009	1150 Ocean Avenue	1,579,703	1) Public sidewalk easement at Brighton Avenue and 2) Lee Avenue Extension	pending



**A1-7. Downtown Park Fee**

**Summary Revenues & Expenditures**

<b>Fiscal Year</b>	<b>Beginning Year Balance</b>	<b>Fee Revenue Collected</b>	<b>Interest Earned</b>	<b>Funds Expended</b>	<b>Year-End Balance (1)</b>
Prior to FY1998	0	2,544,866	433,887	1,908,813	1,069,940
FY 1997-1998	1,069,940	16,310	62,008	0	1,148,258
FY 1998-1999	1,148,258	0	53,440	0	1,201,698
FY 1999-2000	1,201,698	906,042	90,689	0	2,198,429
FY 2000-2001	2,198,429	892,340	165,315	0	3,256,084
FY 2001-2002	3,256,084	3,661,145	161,348	2,869,112	4,209,465
FY 2002-2003	4,209,465	1,134,140	110,003	983,441	4,470,167
FY 2003-2004	4,470,167	0	73,813	886,208	3,657,772
FY 2004-2005	3,657,772	112,206	74,411	910,274	2,934,115
FY 2005-2006	2,934,115	25,117	113,609	137,351	2,935,490
FY 2006-2007	2,935,490	574,112	151,656	385,148	3,276,110
FY 2007-2008	3,276,110	0	131,968	161,039	3,247,039
FY 2008-2009	3,247,039	1,096,546	98,617	39,962	4,402,239
FY 2009-2010	4,402,239	346,922	49,875	133,791	4,665,245
<b>Total</b>		<b>11,309,746</b>	<b>1,770,639</b>	<b>8,415,140</b>	

(1) Funds Expended does not include any non-liquidated encumbrances or unexpended project balances not closed to fund balance at year-end.

(2) FY 2006-07 Fee Revenue Collected includes a \$25,000 payment from 725 Pine Street that was erroneously deposited elsewhere. These funds were transferred in FY 2010-11.

**Fees Collected by Payer**

<b>Fiscal Year</b>	<b>Address</b>	<b>Fee Amount Collected</b>
Prior to FY 1997-98	100 First Plaza	772,326
Prior to FY 1997-98	525 Market Street	101,450
Prior to FY 1997-98	2 Harrison Street	627,000
Prior to FY 1997-98	343 Sansome Street	306,230
Prior to FY 1997-98	235 Pine Street	295,000
Prior to FY 1997-98	600 California Street	442,860
FY 1997-1998	480 Sutter Street	16,310
FY 1999-2000	101 Second Street	552,496
FY 1999-2000	150 California Street	353,546
FY 2000-2001	300-342 Howard Street	775,040
FY 2000-2001	244-256 Front Street	117,300
FY 2001-2002	530-532 Folsom Street	91,888
FY 2001-2002	235 Second Street	358,292
FY 2001-2002	1320-1328 Mission Street	7,371
FY 2001-2002	51-67 Second Street	566,602
FY 2001-2002	663-665 Sutter Street	79,010
FY 2001-2002	560 Mission Street	1,157,280
	SF Redevelopment Agency - Rincon	
FY 2001-2002	Point Park - South Beach Project	1,400,000
FY 2001-2002	200 California Street	702
FY 2002-2003	Foundry Square Association	1,134,140
FY 2004-2005	N/A	112,206
FY 2005-2006	49 Kearny Street	25,117
FY 2006-2007	835 Market Street	98,200
FY 2006-2007	725 Pine Street	25,000
FY 2006-2007	400 Howard Street	483,992
FY 2006-2007	Refund for 530-532 Folsom St	(33,080)
FY 2008-2009	555 Mission Street	1,096,546
FY 2009-2010	N/A	39,922
FY 2009-2010	875-899 Howard Street	307,000
<b>Total</b>		<b>11,309,746</b>

### A1-7. Downtown Park Fee (cont'd)

#### Expenditure Detail, FY 2001-02 through FY 2009-10

Project Name		FY 2001-02	FY 2002-03	FY 2003-04	FY 2004-05	FY 2005-06	FY 2006-07	FY 2007-08	FY 2008-09	FY 2009-10	Total
<b>Mid-Embarcadero Music Concourse</b> (status: complete)	Fee Amount Expended	469,112	83,441	(83,441)					4,142	34,035	507,289
	Project Expenditures, All Sources	1,148,478	83,441	(83,441)					4,142	34,035	1,186,655
	Estimated % of Project Funded by Fees	41%	100%	100%					100%	100%	43%
<b>Union Square Renovation</b> (1) (status: complete)	Fee Amount Expended	2,400,000	900,000								3,300,000
	Project Expenditures, All Sources	N/A	N/A								N/A
	Estimated % of Project Funded by Fees	N/A	N/A								N/A
<b>Renovation of Sue Bierman Park</b> (status: in progress)	Fee Amount Expended			69,649	4,848	2,145	151,908	42,066	35,820	30,571	337,007
	Project Expenditures, All Sources			69,649	4,848	2,145	151,908	42,066	35,820	30,571	337,007
	Estimated % of Project Funded by Fees			100%	100%	100%	100%	100%	100%	100%	100%
<b>Audits</b> (Office of the Controller)	Fee Amount Expended				5,426	4,848					10,274
	Project Expenditures, All Sources				5,426	4,848					10,274
	Estimated % of Project Funded by Fees				100%	100%					100%
<b>City &amp; County of San Francisco Impact Fee Study</b>	Fee Amount Expended					35,058	73,615	2,751			111,424
	Project Expenditures, All Sources					35,058	73,615	2,751			111,424
	Estimated % of Project Funded by Fees					100%	100%	100%			100%
<b>Construction of Victoria Manolo Draves Park</b> (status: complete)	Fee Amount Expended					95,300	159,625	116,222			371,147
	Project Expenditures, All Sources					1,763,585	1,458,968	248,911			3,471,465
	Estimated % of Project Funded by Fees					5%	11%	47%			11%
<b>Other</b> (2)	Fee Amount Expended			900,000	900,000					69,185	1,869,185
	Project Expenditures, All Sources			900,000	900,000					69,185	1,869,185
	Estimated % of Project Funded by Fees			100%	100%					100%	100%
<b>Total</b>	Fee Amount Expended	2,869,112	983,441	886,208	910,274	137,351	385,148	161,039	39,962	133,791	6,506,327
	Project Expenditures, All Sources	1,148,478	83,441	886,208	910,274	1,805,636	1,684,491	293,729	39,962	133,791	6,986,011
	Estimated % of Project Funded by Fees	250%	1179%	100%	100%	8%	23%	55%	100%	100%	93%

(1) The Union Square renovation also received significant funding from debt financing that was issued in 2002 by the Union Square Garage.

(2) Other expenditures include: an offset of debt service from the Union Square Renovation (\$900,000 in FY 2003-04 and \$900,000 in FY 2004-05) and \$69,185 in FY 2009-10 for ADA remediation at Union Square.

**A1-8. Downtown C-3 Artwork**

**Summary Revenues & Expenditures**

<b>Fiscal Year</b>	<b>Beginning Year Balance (1)</b>	<b>Fee Revenue Collected</b>	<b>Funds Expended</b>	<b>Year-End Balance</b>
FY 2004-2005	0	130,000	45,000	85,000
FY 2005-2006	0	0	0	0
FY 2006-2007	0	15,920	0	15,920
FY 2007-2008	0	0	0	0
FY 2008-2009	0	0	0	0
FY 2009-2010	0	0	0	0
<b>Total</b>		<b>145,920</b>	<b>45,000</b>	

(1) Because this Fund lies within the General Fund and not a Special Revenue Fund, funds not expended at year-end fall to fund balance.

**Expenditure Detail**

<b>Fiscal Year</b>	<b>Project Title</b>	<b>Fee Amount Transferred out of Fund</b>	<b>Fee Amount Expended</b>	<b>Project Expenditures, All Sources</b>	<b>Estimated % of Project Funded by Fees</b>
FY 2004-2005	Pedestrian countdown crossing signals and crosswalk markings at the Broderick St. intersection	25,000	N/A	N/A	N/A
	Façade restoration, repair and painting of Fire House	20,000	N/A	N/A	N/A
	Furnish North Beach Pool/Clubhouse and renovate North Beach Bocce Court (1)	N/A	85,000	85,772	99%
FY 2006-2007	Improve Open Space in the vicinity of 590 Castro Street (1)	N/A	N/A	N/A	N/A

(1) These funds were erroneously deposited into the Downtown C-3 Artwork Fund. The \$85,000 payment was spent appropriately within the Recreation & Park Department's budget. The \$15,920 payment from 590 Castro Street has not been spent. City Planning and Recreation and Park are working together to address this issue.

**Fees Collected by Payer**

<b>Fiscal Year</b>	<b>Address</b>	<b>Fee Amount Collected</b>
FY 2004-2005	2351 Powell Street	85,000
FY 2004-2005	1275 Fell Street	45,000
FY 2006-2007	590 Castro Street	15,920
<b>Total</b>		<b>145,920</b>

Note: The \$85,000 and \$15,920 payments were erroneously deposited into the Downtown C-3 Artwork Fund.

**In-Kind Improvements**

<b>Fiscal Year</b>	<b>Address</b>	<b>Fee Amount Waived</b>	<b>Description</b>
FY 2008-09	1 Polk Street	329,768	San Francisco Museum & Historical Society for the U.S. Mint

## A1-9. Job Housing Linkage Fee & Affordable Housing (Inclusionary) Program

### Summary Revenues & Expenditures

Fiscal Year	Job Housing Linkage Fees		Inclusionary Program Fees		Citywide Affordable Housing Fund (1)			
	Fee Revenue Collected	Funds Expended	Fee Revenue Collected (2)	Funds Expended (3)	Beginning Balance	Interest Earned	Interest Expended	Year-End Balance
FY 1988-1989	1,386,316	0			0			1,386,316
FY 1989-1990	1,530,250	50,000			1,386,316			2,866,566
FY 1990-1991	1,586,724	2,020,000			2,866,566			2,433,290
FY 1991-1992	0	2,033,237			2,433,290			400,053
FY 1992-1993	246,171	70,000			400,053			576,224
FY 1993-1994	73,506	0			576,224			649,730
FY 1994-1995	245,137	0			649,730			894,867
FY 1995-1996	20,769	0			894,867			915,636
FY 1996-1997	1,000,000	0			915,636			1,915,636
FY 1997-1998	2,766,662	0			1,915,636			4,682,299
FY 1998-1999	58,064	0			4,682,299			4,740,363
FY 1999-2000	10,753,894	0			4,740,363			15,494,257
FY 2000-2001	14,296,744	11,470,529			15,494,257			18,320,472
FY 2001-2002	4,799,188	4,830,609			18,320,472			18,289,051
FY 2002-2003	0	10,000,000	959,411	0	18,289,051			9,248,462
FY 2003-2004	270,380	9,421,687	134,875	0	9,248,462			232,030
FY 2004-2005	5,021,658	282,055	2,623,279	0	232,030			7,594,912
FY 2005-2006	6,750,711	0	22,894,994	0	7,594,912			37,240,618
FY 2006-2007	3,142,062	4,905,732	3,845,113	19,779,273	37,240,618	1,803,503	0	21,346,291
FY 2007-2008	1,819,884	5,802,507	37,617,828	16,759,070	21,346,291	4,888,564	0	43,110,990
FY 2008-2009	0	0	(7,155,039)	11,367,786	43,110,990	5,182,100	4,218,449	25,551,816
FY 2009-2010	(8,775)	0	(12,811,004)	203,328	25,551,816	530,030	4,829,621	8,229,118
<b>Total</b>	<b>55,759,347</b>	<b>50,886,356</b>	<b>48,109,457</b>	<b>48,109,457</b>		<b>12,404,197</b>	<b>9,048,070</b>	

(1) Job Housing Linkage Fees and Inclusionary Housing Program Fees are deposited into the same fund, the Citywide Affordable Housing Fund.

(2) The negative amounts in FY 2008-09 and FY 2009-10 represent refunds to developers that did not move forward with their projects.

(3) The \$203,328 in FY 2009-10 expenditures represents administrative expenses over the course of all prior fiscal years.

**A1-9. Job Housing Linkage Fee & Affordable Housing (Inclusionary) Program (cont'd)**

**Job Housing Linkage Fees Collected by Payer**

Fiscal Year	Address	Fee Amount Collected
FY 1988-89	1-59 Harrison St.	410,423
	345 California St.	34,882
	345 California St. - 1 Hilton Square	373,253
	345 California St. - Mandarin Oriental SF Hotel	367,757
	12 Vistaview Ct./175 & 181 Bayview Cir.	175,000
	Silverview Terrace Lot #s 69, 112, 111)	25,000
FY 1989-90	185 Berry St.	660,000
	235 Pine St.	870,250
FY 1990-91	600 California St.	1,536,724
	530 Chestnut St.	50,000
FY 1992-93	1075 Front St.	238,010
	2550, 2560, 2580-90 Geary Blvd.	5,060
	445 Burnett Avenue	3,100
FY 1993-94	3330 Army Street	73,506
FY 1994-95	1545-63 Page St.	125,907
	401 Main St.	119,231
FY 1995-96	401 Main St.	20,769
FY 1996-97	111 Chestnut/240 Lombard	1,000,000
FY 1997-98	401 Main St.	360,000
	254 Front St./ 275 Sacramento	413,483
	1438 Green St.	91,935
	650 / 690 Townsend St.	1,901,244
FY 1998-99	1438 Green St.	58,064
	Pier One Maritime	538,747
FY 1999-00	101 Second St.	1,122,008
	700 7th Street	1,524,563
	475 Brannan St.	447,675
	670-680 Second St.	423,000
	101 Valencia St.	5,380
	700-768 7th St.	404,670
	300-342 Howard St./199 Fremont	2,678,675
	150 California St.	348,926
	1 Second, AKA 55 Second, 39-67 Second St.	1,997,272
	235 Second St.	1,262,979

Fiscal Year	Address	Fee Amount Collected
FY 2000-01	350 Rhode Island	1,762,500
	435 Pacific Ave.	229,125
	2101-2165 Bryant St.	1,043,400
	215 Fremont St.	338,047
	2801 Leavenworth St.	282,000
	38-44 Tehama St.	348,975
	1 Market Street	222,406
	881-899 Howard St.	1,119,015
	530-534 Folsom St.	323,905
	35 Stanford St.	544,320
	400 Howard St. (Bldg 1 of 1st & Howard Streets)	4,003,639
	554 Mission St.	4,079,412
	FY 2001-02	160 King St
3200 California St.		100,000
1701 19th Ave.		240,000
250 Brannan St.		1,287,544
22 Fourth St. / 801 Market St		1,268,594
601 Brannan St.		633,475
611 Jones St. - North of Market (PC Sec 263.7)		8,775
FY 2003-04	755 Ocean Ave.	20,000
	101 Valencia St.	5,380
	2251 Alemany Boulevard	15,000
FY 2004-05	530 Chestnut St.	250,000
	235 Second St.	559,793
	55 9th Street	3,998,808
FY 2005-06	501 Folsom Street	463,057
	1529-1565 Page Street	300,000
	888 Howard Street Hotel	4,806,926
FY 2006-07	400 Howard St. (Bldg 1 of 1st & Howard Streets)	1,643,785
	185 Berry Street	874,900
	555 Mission Street Office Project	600,000
	735 7th Avenue - Safeway	111,600
	400 Howard St. (Bldg 1 of 1st & Howard Streets)	62,287
	2026 Lombard Street	362,285
	491 Bayshore Boulevard - Home Depot	1,130,990
FY 2007-08	500 Pine Street	664,972
	350 Bush Street	5,153,720
	55 9th Street	(3,998,808)
FY 2009-10	611 Jones St. - North of Market (PC Sec 263.7)	(8,775)
<b>Total</b>		<b>55,759,347</b>

**A1-9. Job Housing Linkage Fee & Affordable Housing (Inclusionary) Program (cont'd)**

**Inclusionary Housing Program Fees Collected by Payer**

<b>Fiscal Year</b>	<b>Address</b>	<b>Fee Amount Collected</b>
FY 2002-03	1630 California	959,411
FY 2003-04	2900 22nd Street	134,875
FY 2004-05	1748 Haight	884,476
	2900 22nd Street	134,875
	2525 California	524,685
	2655 Van Ness Avenue	1,079,243
FY 2005-06	310 Townsend	1,259,090
	843 Montgomery	329,780
	One Rincon Hill / 425 First Street	11,026,146
	733 Front Street	1,528,840
	1 South Park	1,131,744
	631 Folsom	3,778,117
	733 Front Street	172,147
FY 2006-07	900 Minnesota	3,669,130
	829 Folsom	1,780,590
	818 Van Ness Ave (810, 816 & 826 Van Ness Avenue)	1,041,798
	1315-1327 7th Avenue	173,633
	900 Minnesota	424,546
FY 2007-08	900 Minnesota	424,546
	45 Lansing	8,385,485
	Candlestick Cove - Building B	3,720,395
	1299 Bush Street	916,862
	340-350 Fremont Street	11,412,791
	1 Hawthorne Place / 645 Howard Street	5,577,916
	1800 Van Ness Avenue / 1754 Clay Street	2,698,706
	One Ecker Place	1,234,108
	1868 Van Ness Avenue	1,309,006
	231 Franklin Street	1,208,849
	1800 Van Ness Avenue / 1754 Clay Street	(133,994)
FY 2008-09	Candlestick Cove - Building B	500,124
	631 Folsom	787,580
	1840 Washington Street	1,404,079
FY 2009-10	1315-1327 7th Avenue	(173,633)
	45 Lansing	(8,385,485)
	340-350 Fremont Street	(11,412,791)
	1315-1327 7th Avenue	173,633
	750 Second Street	992,866
	1800 Van Ness Avenue / 1754 Clay Street	(2,564,712)
<b>Total</b>		<b>48,109,457</b>

## A1-9. Job Housing Linkage Fee & Affordable Housing (Inclusionary) Program (cont'd)

### Inclusionary Housing Program: In-Lieu Affordable Housing

Fiscal Year	Address	Description	# of Units	Fiscal Year	Address	Description	# of Units	Fiscal Year	Address	Description	# of Units
FY 2002-03	600 Anza Blvd.	On-site Rental Units	17	FY 2005-06	333-355 01st Street	On-site Ownership Units	34	FY 2007-08	77 Bluxome	On-site Ownership Units	10
	149 Fair Oaks	On-site Rental Units	1		2428 Bayshore	On-site Ownership Units	12		301-501 Crescent Way	On-site Ownership Units	18
	855 Folsom Street	On-site Ownership Units	20		501 Beale Street	On-site Ownership Units	16		30 Dore Street	On-site Rental Units	4
	81 Lansing	On-site Ownership Units	3		69 Clementina	On-site Ownership Units	2		1275 Fell Street	On-site Ownership Units	8
FY 2003-04	1901 Van Ness Avenue	On-site Ownership Units	6		1168-1174 Folsom Street	On-site Rental Units	1		1828 Geneva Avenue	On-site Rental Units	6
	3371 17th Street	On-site Ownership Units	2		6901 Geary Blvd.	On-site Rental Units	2		1234 Howard Street	On-site Ownership Units	2
	2922-32 24th Street	On-site Rental Units	2		8 Landers	On-site Ownership Units	1		410 Jessie Street	On-site Ownership Units	2
	901-933 Bayshore	On-site Ownership Units	4		3184 Mission Street	On-site Ownership Units	2		418-420 Jessie Street	On-site Rental Units	3
	240 Bayshore Blvd.	On-site Rental Units	4		199 New Montgomery	On-site Ownership Units	18		2545 Judah Street	On-site Rental Units	2
	400 Beale Street	On-site Ownership Units	24		150 Powell Street	On-site Ownership Units	3		938-942 Market Street	On-site Ownership Units	13
	388 Beale Street	On-site Rental Units	23	1 Powell Street	On-site Rental Units	4	1160 Mission Street	On-site Ownership Units	29		
	1452 Bush Street	On-site Ownership Units	2	201 Sansome	On-site Ownership Units	5	75 Moss Street	On-site Ownership Units	1		
	101 Harrison Street	On-site Ownership Units	2	270-284 Valencia	On-site Ownership Units	3	725 Pine Street	On-site Ownership Units	2		
	1578 Indiana Street	On-site Ownership Units	2	1725 Washington	On-site Ownership Units	3	450 Rhode Island	On-site Ownership Units	20		
FY 2004-05	8100 Oceanview Terrace	On-site Ownership Units	2	FY 2006-07	4343 03rd Street	On-site Ownership Units	2	566 South Van Ness A	On-site Ownership Units	4	
	600 Portola	On-site Rental Units	2		459-495 09th Avenue	On-site Rental Units	4	1158 Sutter	On-site Ownership Units	1	
	1301 San Jose Avenue	On-site Ownership Units	3		3000 23rd Street	On-site Rental Units	7	177 Townsend	On-site Ownership Units	24	
	140 South Van Ness	On-site Ownership Units	23		329 Bay Street	On-site Ownership Units	2	750 Van Ness Avenue	On-site Ownership Units	16	
	475 Tehama Street	On-site Ownership Units	1		785-787 Brannan Street	On-site Rental Units	56	480 14th Street	On-site Ownership Units	1	
	222 Valencia Street	On-site Ownership Units	1		520 Chestnut Street	On-site Ownership Units	2	3620 19th Street	On-site Ownership Units	5	
	900 Van Ness Avenue	On-site Rental Units	3		2815 Diamond	On-site Ownership Units	2	3520 20th Street	On-site Ownership Units	1	
	788 08th Street (#3)	On-site Rental Units	1		950 Gilman	On-site Ownership Units	20	601 Alabama Street	On-site Ownership Units	21	
	1131 43rd Avenue	On-site Rental Units	1		525-527 Gough Street	On-site Ownership Units	3	901 Bush Street	On-site Ownership Units	5	
	741 Clement St @ 9th	On-site Ownership Units	1		1277 Howard	On-site Ownership Units	2	436 Clementina	On-site Rental Units	3	
FY 2004-05	470 Clementina	On-site Ownership Units	1	40-50 Lansing	On-site Ownership Units	10	101 Executive Park	On-site Ownership Units	18		
	1598 Dolores	On-site Ownership Units	1	2298 Lombard Street	On-site Ownership Units	1	168 Hyde	On-site Ownership Units	3		
	821 Folsom Street	On-site Ownership Units	8	83 - 91 McAllister	On-site Ownership Units	6	601 King Street	On-site Ownership Units	170		
	6900 Geary Blvd.	On-site Rental Units	2	8 McLea Court	On-site Rental Units	3	125 Mason	On-site Rental Units	81		
	965-985 Geneva Avenue	On-site Rental Units	8	1905 Mission Street	On-site Ownership Units	3	2200 Mission Street	On-site Ownership Units	3		
	333 Grant Street	On-site Ownership Units	2	639 Missouri Street	On-site Ownership Units	7	55 Page	On-site Ownership Units	17		
	1450 Greenwich Street	On-site Ownership Units	4	74 New Montgomery	On-site Ownership Units	11	1 Polk Street	On-site Rental Units	9		
	342 Hayes	On-site Ownership Units	1	2351 Powell Street	On-site Rental Units	9	818 Van Ness Avenue	On-site Ownership Units	2		
	348 Hyde Street	On-site Rental Units	1	2161 Sutter Street	On-site Rental Units	3	638 19th Street	On-site Ownership Units	2		
	2001 McAllister	On-site Ownership Units	13	675 Townsend	On-site Rental Units	15	2011 Bayshore Blvd.	On-site Ownership Units	6		
3294 Mission Street	On-site Rental Units	3				2101 Bryant	On-site Ownership Units	9			
1099 Mississippi Street	On-site Ownership Units	1				3400 Cesar Chavez	On-site Ownership Units	9			
1800-1820 San Jose	On-site Ownership Units	2				1355 Pacific Avenue	On-site Ownership Units	2			
88 Townsend Street	On-site Ownership Units	13				77 Van Ness Avenue	On-site Ownership Units	6			
929 Vermont	On-site Ownership Units	1				<b>Total</b>		<b>1,013</b>			

## A1-9. Job Housing Linkage Fee & Affordable Housing (Inclusionary) Program (cont'd)

### Expenditure Detail <sup>(1)</sup>

Fiscal Year	Project Title / Address	Job Housing Linkage	Inclusionary Program	Interest	Project	Estimated %	Description	Estimated Construction Start Date
		Fee Amount Expended	Fee Amount Expended	Amount Expended	Expenditures, All Sources <sup>(2)</sup>	of Project Funded by Fees		
FY1992-93	101 Valencia	50,000	0	0	N/A	N/A	Affordable Homeownership Housing	Completed
	101 Valencia	2,020,000	0	0	N/A	N/A	Affordable Homeownership Housing	Completed
	1200 Connecticut	188,080	0	0	1,339,714	14%	Affordable Housing for Low-Income Families	Completed
	Hamlin Hotel, 385 Eddy	726,435	0	0	805,674	90%	Affordable Housing for Homeless Individuals	Completed
	201 Turk St.	660,000	0	0	2,000,000	33%	Affordable Housing for Low-Income Families	Completed
	Del Carlo Court, 3330 Army	382,900	0	0	1,084,700	35%	Affordable Housing for Low-Income Families	Completed
	1200 Connecticut	75,822	0	0	0	N/A	Affordable Housing for Low-Income Families	Completed
	518 Minna	70,000	0	0	70,000	100%	Affordable Housing for Low-Income Families	Completed
FY2006-07	570 Townsend	0	3,290,910	0	3,290,910	100%	Affordable Housing for Low-Income and Homeless Families	Project cancelled
	1166 Howard St.	11,470,529	0	0	25,959,134	44%	New construction, 73 units; Affordable Housing for Low-Income Families	Completed
	150 Broadway	538,834	0	0	29,350,000	2%	New construction, 81 units; Affordable Housing for Low-Income Families	Completed
	145 Taylor	1,704,522	0	0	N/A	N/A	New construction, 67 units; Affordable Housing for Low-Income Families	Completed
	1631 Hayes	2,587,253	0	0	4,248,291	61%	New construction, 70 beds; Affordable Transitional Housing for Homeless Families	Completed
	401 Bay Street	10,000,000	0	0	10,000,000	100%	New construction, 112 units; Affordable Housing for Low-Income Families	Completed
	145 Taylor	8,103,387	0	0	10,226,840	79%	New construction, 67 units; Affordable Housing for Low-Income Families	Completed
	Geneva Carter	1,318,300	0	0	30,926,640	4%	New construction, 101 units; Affordable Housing for Low-Income Families	Completed
	De Long Street- Habitat for Community	282,055	0	0	282,055	100%	New construction, 12 single-family homes; Affordable Housing for Low-Income Households	Completed
	2949 18th Street	4,701,614	0	0	4,701,614	100%	New construction, 93 units; Affordable Housing for Low-Income Seniors & Homeless Families	Completed
	990 Polk	204,118	3,887,754	0	15,627,284	26%	New construction, 110 units; Affordable Housing for Low-Income Seniors	Completed
	650 Eddy	0	1,574,463	0	N/A	N/A	New construction, 83 units; Affordable Supportive Housing for Homeless	Completed
	Arnett Watson Apartments - 650 Eddy	0	5,603,210	0	32,529,145	17%	New construction, 83 units; Affordable Supportive Housing for Homeless	Completed
	1036 Mission	0	5,422,936	0	5,700,000	95%	New construction, 78 units; Affordable Housing for Low-Income Families	2014
	FY2007-08	275 10th Street- Bishop Swing	0	5,041,107	0	26,631,525	19%	New construction, 134 units; Affordable Housing for Homeless
149 Mason Street		3,618,328	1,976,131	0	26,619,365	21%	New construction, 56 units; Affordable Housing for Homeless	6/1/2008
3575 Geary		2,184,179	4,947,089	0	42,024,761	17%	New construction, 150 units; Affordable Housing for Low-Income Seniors	9/1/2008
601 Alabama		0	4,794,743	0	6,786,053	71%	New construction, 34 units; Affordable Homeownership Housing	Completed
FY2008-09	1251 Turk Street- Rosa Parks	0	5,000,000	0	5,512,000	91%	New construction, 100 units; Affordable Housing for Low-Income Seniors	TBD
	Arendt House - 850 Broderick	0	2,720,940	0	27,099,897	10%	New construction, 46 units; Affordable Housing for Homeless Seniors	Completed
	44 MacAllister Civic Center Residence	0	1,366,837	4,218,449	10,334,583	54%	Rehab., 212 units; Affordable Housing for Homeless	Completed
	1652 Sunnydale Ave.	0	1,012,000	0	4,411,986	23%	TBD; HOPE SF Site	TBD
	1095 Connecticut	0	1,000,000	0	2,962,800	34%	TBD; HOPE SF Site	TBD
	4466-4468 Mission	0	268,009	0	268,009	100%	Acquisition Rehab., 3 units; Affordable Housing for Low-Income Families	Completed
FY2009-10	29th Avenue Apartments	0	0	1,899,027	7,523,218	25%	New construction, 20 units; Affordable Housing for Homeless Adults	3/1/2010
	480 Ellis - The Arlington	0	0	1,300,000	5,421,363	24%	Rehab., 172 units; Affordable Housing for Low-Income and Homeless Individuals	Completed
	909 Howard	0	0	1,610,594	4,729,783	34%	New construction, 150 units; Affordable Housing for Low-Income Families	2014
FY 1988-89 to FY 2009-10	Administrative Expenditures	0	203,328	20,000	0	N/A		N/A
<b>Total</b>		<b>50,886,356</b>	<b>48,109,457</b>	<b>9,048,070</b>	<b>348,467,344</b>			

(1) Includes actual expenditures and encumbrances.

(2) Project Expenditures, All Sources only includes other sources of City funding. San Francisco Redevelopment Agency funding is not included.



## A1-10. Child Care Fee

### Summary Revenues & Expenditures

Fiscal Year	Beginning Year Balance	Fee Revenue Collected	Interest Earned	Funds Expended	Year-End Balance
Prior to FY 1999-2000	0	1,894,729	69,792	759,021	1,205,500
FY 1999-2000	1,205,500	565,736	69,792	0	1,841,028
FY 2000-2001	1,841,028	110,472	79,331	194,250	1,836,581
FY 2001-2002	1,836,581	802,979	54,281	608,564	2,085,277
FY 2002-2003	2,085,276	768,894	46,752	68,628	2,832,294
FY 2003-2004	2,832,294	622,401	37,455	299,146	3,193,004
FY 2004-2005	3,193,004	56,103	43,597	1,168,473	2,124,231
FY 2005-2006	2,124,230	0	52,076	621,256	1,555,050
FY 2006-2007	1,555,050	406,824	41,384	234,906	1,768,352
FY 2007-2008	1,768,352	803,958	42,300	267,782	2,346,829
FY 2008-2009	2,346,829	548,273	45,499	1,508,356	1,432,245
FY 2009-2010	1,432,245	153,500	15,668	279,628	1,321,785
<b>Total</b>		<b>6,733,869</b>	<b>597,927</b>	<b>6,010,010</b>	

(1) In FY 2009-10, \$1,110,000 was transferred to Human Services Agency, of which \$163,000 was spent. DCYF has requested the remaining \$947,000 be returned. The FY 2009-10 balance shown above assumes the return of these funds.

### Fees Collected by Payer

Fiscal Year	Address	Fee Amount Collected
Prior to FY 1999-2000	Various	1,894,729
FY 1999-2000	945 Battery Street	52,715
FY 1999-2000	101 Second Street	276,248
FY 1999-2000	Embarcadero Center	21,000
FY 1999-2000	Embarcadero Center	39,000
FY 1999-2000	150 California Street	176,773
FY 2000-2001	1 Market Street	51,822
FY 2000-2001	244-256 Front Street	58,650
FY 2001-2002	235 Second Street	179,146
FY 2001-2002	Pier 1 Maritime	76,418
FY 2001-2002	160 King Street	150,574
FY 2001-2002	51-67 Second Street	283,301
FY 2001-2002	250 Brannan Street	113,540
FY 2002-2003	Mission Bay South Block 28	285,154
FY 2002-2003	299 Second Street - Marriott's Courtyard Hotel	239,550
FY 2002-2003	475 Brannan Street	63,500
FY 2002-2003	500 California Street - Omni Hotel	54,020
FY 2002-2003	500 Howard Street (Bldg 4 of 1st & Howard)	126,670
FY 2003-2004	405 Howard Street (Bldg 2 of 1st & Howard)	348,751
FY 2003-2004	700 Seventh Street / 601 & 625 Townsend St	273,650
FY 2004-2005	235 Second Street	56,103
FY 2006-2007	400 Howard Street (Bldg 1 of 1st & Howard)	241,996
FY 2006-2007	Mission Bay South Block 41, Parcel 1, Lot 7	164,828
FY 2007-2008	888 Howard Street	428,807
FY 2007-2008	650 Townsend Street	375,151
FY 2008-2009	555 Mission Street	548,273
FY 2009-2010	875-899 Howard Street	153,500
<b>Total</b>		<b>6,733,869</b>

## A1-10. Child Care Fee (cont'd)

### Child Care Fee Expenditure Detail, FY 2000-01 through FY 2009-10

Project Name		FY 2000-01	FY 2001-02	FY 2002-03	FY 2003-04	FY 2004-05	FY 2005-06	FY 2006-07	FY 2007-08	FY 2008-09	FY 2009-10	Total
<b>Low Income Investment Fund</b> (HSA workorder): repair, renovation & development of child care programs (1)	Fee Amount Expended	194,250	608,564	68,628	299,146	777,104	540,000	114,766	158,055	300,000	163,000	3,223,513
	Project Expenditures, All Sources	1,741,517	2,403,669	N/A	620,113	613,768	724,867	1,148,566	2,060,932	2,252,384	929,012	12,494,828
	Estimated % of Project Funded by Fees	11%	25%	N/A	48%	127%	74%	10%	8%	13%	18%	26%
<b>Southeast Facilities</b> (HSA workorder): repair and renovation of four facilities in Bayview that house child care programs	Fee Amount Expended	-	-	-	-	-	-	-	100,000	-	-	100,000
	Project Expenditures, All Sources	-	-	-	-	-	-	-	302,930	205,542	94,988	603,460
	Estimated % of Project Funded by Fees	-	-	-	-	-	-	-	33%	0%	0%	17%
<b>SFSU Gateway to Quality:</b> project to improve quality of childcare in San Francisco	Fee Amount Expended	-	-	-	-	40,000	40,000	40,000	-	-	-	120,000
	Project Expenditures, All Sources	-	-	-	-	759,038	2,318,803	2,070,952	-	-	-	5,148,793
	Estimated % of Project Funded by Fees	-	-	-	-	5%	2%	2%	-	-	-	2%
<b>Tide Center-Family Child Care Field Building:</b> operation subsidy	Fee Amount Expended	-	-	-	-	-	-	-	-	101,646	58,384	160,030
	Project Expenditures, All Sources	-	-	-	-	-	-	-	-	177,297	145,357	322,654
	Estimated % of Project Funded by Fees	-	-	-	-	-	-	-	-	57%	40%	50%
<b>South of Market Childcare:</b> operation subsidy	Fee Amount Expended	-	-	-	-	-	-	-	-	77,703	58,244	135,947
	Project Expenditures, All Sources	-	-	-	-	-	-	-	-	139,335	115,079	254,414
	Estimated % of Project Funded by Fees	-	-	-	-	-	-	-	-	56%	51%	53%
<b>Non-Recurring Expenditures</b> (2)	Fee Amount Expended	-	-	-	-	351,369	-	-	-	1,029,008	-	1,380,377
	Project Expenditures, All Sources	-	-	-	-	351,369	-	-	-	1,094,196	-	1,445,565
	Estimated % of Project Funded by Fees	-	-	-	-	100%	-	-	-	94%	0%	95%
<b>Impact Development Fee Studies</b> (CON workorder)	Fee Amount Expended	-	-	-	-	-	41,256	80,140	9,726	-	-	131,122
	Project Expenditures, All Sources	-	-	-	-	-	41,256	80,140	9,726	-	-	131,122
	Estimated % of Project Funded by Fees	-	-	-	-	-	100%	100%	100%	-	-	100%
<b>Total</b>	Fee Amount Expended	194,250	608,564	68,628	299,146	1,168,473	621,256	234,906	267,781	1,508,357	279,628	5,250,989
	Project Expenditures, All Sources	1,741,517	2,403,669	-	620,113	1,724,175	3,084,926	3,299,658	2,373,588	3,868,754	1,284,436	20,400,836
	Estimated % of Project Funded by Fees	11%	25%	N/A	48%	68%	20%	7%	11%	39%	22%	26%

**Notes:**

(1) Beginning in FY 2002-03, the Human Services Agency expended LIIF funds through a work order with the Department of Children, Youth & their Families (DCYF). Due to a lag in billings across departments, the Fee Amount Expended may include funds for prior year projects. As a result, the fee amount reported for FY 2004-05 exceeds Project Expenditures, All Sources. In FY 2009-10, \$1,110,000 was transferred to Human Services Agency, of which \$163,000 was spent. DCYF has requested the remaining \$947,000 be returned.

(2) In FY 2004-05, expenditures included a \$421,369 transfer to the General Fund for Section 108 HUD loan payments offset by a \$70,000 refund from the Low Income Investment Fund (HSA workorder).

In FY 2008-09, expenditures included \$808,846 to close out the Child Care Loan Fund within the Child Care Capital Fund, \$220,000 to fund an Early Literacy Initiative Coordinator position at Jumpstart, and \$162 in funding for an individualized child care subsidy pilot program authorized by SB 701. This subsidy pilot secured \$19,350 in other funding in FY 2008-09.

## A1-11. Transit Impact Development Fee

### Summary Revenues & Expenditures

Fiscal Year	Beginning Year Balance	Fee Revenue Collected	Interest Earned (1)	Funds Expended	Year-End Balance
Prior to FY					
1998-1999 (2)	0	66,691,507	23,135,102	32,349,455	57,477,154
FY 1998-1999	57,477,154	749,725	3,112,190	4,950,958	56,388,111
FY 1999-2000	56,388,111	5,515,492	3,097,040	4,643,206	60,357,437
FY 2000-2001	60,357,437	2,945,978	3,207,310	9,047,790	57,462,935
FY 2001-2002	57,462,935	7,879,767	2,497,164	18,113,104	49,726,762
FY 2002-2003	49,726,762	4,023,552	1,159,141	10,567,690	44,341,765
FY 2003-2004	44,341,765	1,344,207	868,128	10,020,677	36,533,423
FY 2004-2005	36,533,423	928,449	721,005	6,168,613	32,014,264
FY 2005-2006	32,014,264	1,161,809	1,045,325	11,072,282	23,149,116
FY 2006-2007	23,149,116	1,980,198	978,028	11,158,131	14,949,211
FY 2007-2008	14,949,211	889,475	807,997	805,075	15,841,608
FY 2008-2009	15,841,608	4,513,011	426,248	6,615,073	14,165,794
FY 2009-2010	14,165,794	1,849,047	171,615	14,207,719	1,978,737
<b>Total</b>		<b>100,472,217</b>	<b>41,226,293</b>	<b>139,719,773</b>	

(1) Interest Earned includes \$23,135,102 in installment interest payments and \$18,091,191 in interest earned on TIDF deposits in City Treasury.

(2) As calculated by the Controller's Office.

**A1-11. Transit Impact Development Fee (cont'd)**

**Fees Collected by Payer, FY 1998-99 through FY 2009-10**

<b>Fiscal Year</b>	<b>Address</b>	<b>Fee Amount Collected</b>	<b>Fiscal Year</b>	<b>Address</b>	<b>Fee Amount Collected</b>
FY 1999-00	101 2nd Street	1,307,576	FY 2002-03	1329 Mission	12,627
	1199 Bush	221,832		1596 Howard	158,426
	126 South Park Ave	5,936		181 South Park Ave	1,700
	150 California	773,930		405 Howard	2,126,850
	199 Fremont	2,007,710		500 Howard	599,600
	275 Sacramento	254,520		501 Folsom	66,367
	616 Minna	30,263		235 2nd Street	276,900
	One Market	164,000		543 Howard Street	157,330
FY 2000-01	215 Fremont	124,750	FY 2003-04	West Portal Office	3,817
	475 Brannan	317,500		Golden Gate Polk Property	8,680
	601 Townsend	352,355		223 Montgomery	7,271
	680 2nd Street	306,455	FY 2004-05	501 Folsom	30,000
	1301 Sansome	48,341		1381 Webster	2,890
	149 Bluxome	94,769	FY 2005-06	625 Townsend	265,581
	35 Stanford	26,975	FY 2006-07	3560 18th Street	8,200
	550 Kearny	39,935		400 Howard Street	1,209,980
	650 Townsend	1,447,680		450 Sansome	12,293
945 Battery	84,532	FY 2007-08	52 Dore St	20,250	
945 Bryant	100,640		Pier 1, 1.5, 3 & 5	117,750	
FY 2001-02	1098 Harrison	36,200	FY 2008-09	555 Mission Street	2,293,864
	230-250 Brannan	352,646		535 Mission Street	1,468,800
	319 11th Street	7,700		500 8th Street	621
	55 Market	1,339,245	FY 2009-10	One Kearny / 710 Market St	135,475
	60 Brannan	261,550		77 Van Ness Avenue	99,805
	1301 Sansome	96,683		2369 Market Street Project	16,000
	1328 Mission	17,690		2460 Alameda St	172,638
	160 King	592,882		2369 Market Street Project	9,375
	235 2nd Street	819,195		1311 22nd Street	19,138
	435 Pacific	145,785		875 Howard St. Project	646,890
	560 Mission	2,893,200	All	Adjustment (1)	8,991,852
	851 Van Ness	16,110	<b>Total</b>		<b>33,780,710</b>
	945 Battery	169,065			
Pier One	382,090				

(1) Adjusted for installment payment accounting.

**A1-11. Transit Impact Development Fee (cont'd)**

**Transit Impact Development Fee Expenditure Detail, FY 1998-99 through FY 2009-10 (1) (2)**

<b>Fiscal Year</b>	<b>Islais Creek Woods Annex (Bus Yard)</b>	<b>Light Rail Vehicle Purchase Phase II</b>	<b>Automatic Train Control System</b>	<b>Operating and Maintenance Support for Transit Service</b>	<b>Administration and Enforcement</b>	<b>Total</b>
FY 1998-99	498,715	0	0	4,426,728	25,515	4,950,958
FY 1999-00	147,235	0	0	4,423,994	71,977	4,643,206
FY 2000-01	0	0	0	8,946,645	101,145	9,047,790
FY 2001-02	0	7,502,636	0	10,457,344	153,124	18,113,104
FY 2002-03	0	0	0	10,457,344	110,346	10,567,690
FY 2003-04	0	0	0	9,880,743	139,934	10,020,677
FY 2004-05	0	(3,869,623)	0	9,880,743	157,493	6,168,613
FY 2005-06	0	1,037,169	0	9,880,743	154,370	11,072,282
FY 2006-07	0	0	1,144,557	9,880,743	132,831	11,158,131
FY 2007-08	0	0	646,210	0	158,865	805,075
FY 2008-09	0	0	612,000	5,709,680	293,393	6,615,073
FY 2009-10	0	4,054,736	9,729	9,635,699	507,555	14,207,719
<b>Total</b>	<b>645,950</b>	<b>8,724,918</b>	<b>2,412,496</b>	<b>93,580,406</b>	<b>2,006,548</b>	<b>107,370,318</b>

(1) The Transit Impact Development Fee was established in 1981; however, this report only includes expenditure detail since FY99.

(2) Information on Total Project Expenditures was not available at time of publication.

**A1-12. Water & Wastewater Capacity Charges**

**Water Summary Revenues & Expenditures**

<b>Fiscal Year</b>	<b>Beginning Year Balance</b>	<b>Fee Revenue Collected</b>	<b>Interest Earned</b>	<b>Funds Expended</b>	<b>Year-End Balance</b>
FY 2007-2008	0	213,455	585	0	214,040
FY 2008-2009	214,040	625,948	895	0	840,883
FY 2009-2010	840,883	610,312	(895)	0	1,450,300
<b>Total</b>		<b>1,449,715</b>	<b>585</b>	<b>0</b>	

**Wastewater Summary Revenues & Expenditures**

<b>Fiscal Year</b>	<b>Beginning Year Balance</b>	<b>Fee Revenue Collected</b>	<b>Interest Earned</b>	<b>Funds Expended</b>	<b>Year-End Balance</b>
FY 2006-2007	0	9,091,129	0	0	9,091,129
FY 2007-2008	9,091,129	6,298,294	0	0	15,389,423
FY 2008-2009	15,389,423	8,637,408	74,988	5,000,000	19,101,819
FY 2009-2010	19,101,819	2,299,512	2,208	0	21,403,539
<b>Total</b>		<b>26,326,343</b>	<b>77,196</b>	<b>5,000,000</b>	

**Wastewater Expenditure Detail**

<b>Fiscal Year</b>	<b>Project Title</b>	<b>Fee Amount Expended</b>	<b>Project Expenditures, All Sources</b>	<b>Estimated % of Project Funded by Fees</b>
FY 2008-2009	Sewer Repair: Hoffman & Noe	812,965	1,151,842	71%
	Sewer Repair: Euclid & Pacific St	332,889	1,637,097	20%
	Sewer Repair: Dartmouth & Gates	734,712	1,025,276	72%
	Southeast Treatment Plant heating, ventilation, and air conditioning system	1,307,474	2,084,804	63%
	Emergency Sewer Repair: various locations	1,811,960	4,651,033	39%
<b>Total</b>		<b>5,000,000</b>	<b>10,550,052</b>	<b>47%</b>

**A1-12. Water & Wastewater Capacity Charges (cont'd)**

**Water & Wastewater Capacity Charges, \$100,000 or Greater, by Payer (1) (2)**

Fiscal Year	Address	Wastewater Fee Amount Collected	Water Fee Amount Collected
FY 2006-2007	425 First St	886,708.12	
FY 2006-2007	888 Howard St	626,785.28	
FY 2006-2007	4601 3rd St	130,200.00	
FY 2006-2007	450 Rhode Island	616,203.00	
FY 2006-2007	301 Main St	617,148.00	
FY 2006-2007	631 Folsom St	312,480.00	
FY 2006-2007	766 Harrison St	248,508.93	
FY 2006-2007	650 Eddy St	216,234.05	
FY 2006-2007	310 Townsend St	117,180.00	
FY 2006-2007	74 New Montgomery St	234,258.00	
FY 2006-2007	333 Fremont St	204,707.07	
FY 2006-2007	2351 Powell St	165,738.00	
FY 2006-2007	555 Mission St	159,821.04	
FY 2006-2007	818 Van Ness Ave	133,443.09	
FY 2006-2007	973 Market St	157,303.68	
FY 2006-2007	450 Rhode Island	181,575.64	
FY 2006-2007	125 Mason St	210,924.00	
FY 2006-2007	800 Minnesota St	175,164.80	
FY 2006-2007	1275 Indiana St	102,817.20	
FY 2006-2007	66 9th St	278,628.00	
FY 2006-2007	338 Spear St	742,246.99	
FY 2007-2008	1160 Mission St	320,046.93	
FY 2007-2008	230 Turk St	234,183.52	
FY 2007-2008	990 Polk St	286,440.00	
FY 2007-2008	690 Market St	216,910.00	
FY 2007-2008	333 Main St	171,864.00	
FY 2007-2008	733 Front St	154,774.09	
FY 2007-2008	1844 Market St	294,885.36	
FY 2007-2008	1390 Mission St	346,138.62	
FY 2007-2008	101 Executive Park Blvd	256,037.00	
FY 2007-2008	1 Ecker Pl	115,910.38	

Fiscal Year	Address	Wastewater Fee Amount Collected	Water Fee Amount Collected
FY 2007-2008	275 10th St.	351,861.36	
FY 2007-2008	3575 Geary Blvd.	386,050.00	
FY 2007-2008	5600 3rd St., Bldg. II	148,428.00	
FY 2007-2008	1188 Mission St.	213,180.00	39,429.00
FY 2007-2008	5600 3rd St., Bldg. I	148,428.00	
FY 2007-2008	1 Hawthorne St	102,160.97	
FY 2007-2008	1411 Market St.	376,842.75	12,321.50
FY 2007-2008	829 Folsom St	15,408.05	
FY 2008-2009	1160 Mission St	342,478.83	
FY 2008-2009	2101 & 2125 Bryant St	175,797.05	
FY 2008-2009	829 Folsom St	169,488.58	
FY 2008-2009	2949 18th St	280,649.42	
FY 2008-2009	301 Mission St	20,602.15	
FY 2008-2009	871 Turk St	263,004.00	
FY 2008-2009	149 Mason St.	145,925.14	
FY 2008-2009	601 King St	593,228.70	
FY 2008-2009	77 Van Ness Ave	136,361.08	
FY 2008-2009	318 Spear St	166,388.52	
FY 2008-2009	1188 Mission St	213,180.00	39,429.00
FY 2008-2009	1 Hawthorne St	102,160.98	
FY 2008-2009	701 Golden Gate Ave	260,400.00	
FY 2008-2009	5600 3rd St	54,948.74	6,160.75
FY 2009-2010	2101 & 2125 Bryant St	15,981.53	
FY 2009-2010	2949 18th St	25,513.62	
FY 2009-2010	301 Mission St	994,387.79	
FY 2009-2010	5600 3rd St	54,948.74	6,160.75
FY 2009-2010	1150 Ocean Ave	119,292.50	30,740.00

(1) Includes payers whose total payment (water & wastewater) equaled or exceeded \$100,000.

(2) Fees paid in installments are listed in each fiscal year in which they were paid.

## **Appendix A2. Local and State Reporting Requirements**

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## **San Francisco Planning Code, Article 2, Section 409**

### **Sec. 409. Annual Citywide Development Fee Reporting Requirements.**

- (a) Annual Citywide Development Fee and Development Impact Requirements Report. In coordination with the Development Fee Collection Unit at DBI, the Controller shall issue a report within 180 days after the end of each fiscal year, that provides information on all development fees collected during the prior fiscal year organized by development fee account and all cumulative monies collected over the life of each development fee account, as well as all monies expended. The report shall also provide information on the number of projects that elected to satisfy development impact requirements through the provision of "in-kind" physical improvements, including on-site and off-site BMR units, instead of paying development fees. The report shall also include any annual reporting information otherwise required pursuant to the California Mitigation Fee Act, Government Code 66001 et seq. The report shall be presented to the Planning Commission and to the Land Use & Economic Development Committee of the Board of Supervisors. The Report shall also contain recommendations for annual construction cost inflation adjustments to development fees, described in subsection (b) below.
- (b) Annual Development Fee Infrastructure Construction Cost Inflation Adjustments. In conjunction with the Annual Citywide Development Fee and Development Impact Requirements Report referenced in subsection (a) above, the Controller shall review the amount of each development fee established in this Article and shall adjust the dollar amount of any development fee on an annual basis based on the Annual Infrastructure Construction Cost Inflation Estimate published by the Office of the City Administrator's Capital Planning Group and approved by the City's Capital Planning Committee. The Annual Infrastructure Construction Cost Inflation Estimate shall be updated by the Capital Planning Group on an annual basis, in consultation with the Capital Planning Committee, with the goal of establishing a reasonable estimate of construction cost inflation for the next fiscal year for a mix of public infrastructure and facilities in San Francisco. The Capital Planning Group may rely on past construction cost inflation data, market trends and a variety of national, state and local commercial and institutional construction cost inflation indices in developing their annual estimates for San Francisco. The Planning Department and the Development Fee Collection Unit at DBI shall provide notice of any development fee adjustments, including the formula used to calculate the adjustment, on its website and to any interested party who has requested such notice at least 30 days prior to the adjustment taking effect.

(Added by Ord. 108-10, File No. 091275, App. 5/25/2010)

## California Government Code 66001 et seq.

### CALIFORNIA CODES

### GOVERNMENT CODE

### SECTION 66000-66008

66000. As used in this chapter, the following terms have the following meanings:

- (a) "Development project" means any project undertaken for the purpose of development. "Development project" includes a project involving the issuance of a permit for construction or reconstruction, but not a permit to operate.
- (b) "Fee" means a monetary exaction other than a tax or special assessment, whether established for a broad class of projects by legislation of general applicability or imposed on a specific project on an ad hoc basis, that is charged by a local agency to the applicant in connection with approval of a development project for the purpose of defraying all or a portion of the cost of public facilities related to the development project, but does not include fees specified in Section 66477, fees for processing applications for governmental regulatory actions or approvals, fees collected under development agreements adopted pursuant to Article 2.5 (commencing with Section 65864) of Chapter 4, or fees collected pursuant to agreements with redevelopment agencies that provide for the redevelopment of property in furtherance or for the benefit of a redevelopment project for which a redevelopment plan has been adopted pursuant to the Community Redevelopment Law (Part 1 (commencing with Section 33000) of Division 24 of the Health and Safety Code).
- (c) "Local agency" means a county, city, whether general law or chartered, city and county, school district, special district, authority, agency, any other municipal public corporation or district, or other political subdivision of the state.
- (d) "Public facilities" includes public improvements, public services, and community amenities.

66000.5.

- (a) This chapter, Chapter 6 (commencing with Section 66010), Chapter 7 (commencing with Section 66012), Chapter 8 (commencing with Section 66016), and Chapter 9 (commencing with Section 66020) shall be known and may be cited as the Mitigation Fee Act.
- (b) Any action brought in the superior court relating to the Mitigation Fee Act may be subject to a mediation proceeding conducted pursuant to Chapter 9.3 (commencing with Section 66030).

66001.

- (a) In any action establishing, increasing, or imposing a fee as a condition of approval of a development project by a local agency, the local agency shall do all of the following:
  - (1) Identify the purpose of the fee.
  - (2) Identify the use to which the fee is to be put. If the use is financing public facilities, the facilities shall be identified. That identification may, but need not, be made by reference to a capital improvement plan as specified in Section 65403 or 66002, may be made in applicable general or specific plan requirements, or may be made in other public documents that identify the public facilities for which the fee is charged.
  - (3) Determine how there is a reasonable relationship between the fee's use and the type of development project on which the fee is imposed.

- (4) Determine how there is a reasonable relationship between the need for the public facility and the type of development project on which the fee is imposed.
- (b) In any action imposing a fee as a condition of approval of a development project by a local agency, the local agency shall determine how there is a reasonable relationship between 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.
- (c) Upon receipt of a fee subject to this section, the local agency shall deposit, invest, account for, and expend the fees pursuant to Section 66006.
- (d)
- (1) For the fifth fiscal year following the first deposit into the account or fund, and every five years thereafter, the local agency shall make all of the following findings with respect to that portion of the account or fund remaining unexpended, whether committed or uncommitted:
- (A) Identify the purpose to which the fee is to be put.
- (B) Demonstrate a reasonable relationship between the fee and the purpose for which it is charged.
- (C) Identify all sources and amounts of funding anticipated to complete financing in incomplete improvements identified in paragraph (2) of subdivision (a).
- (D) Designate the approximate dates on which the funding referred to in subparagraph (C) is expected to be deposited into the appropriate account or fund.
- (2) When findings are required by this subdivision, they shall be made in connection with the public information required by subdivision (b) of Section 66006. The findings required by this subdivision need only be made for moneys in possession of the local agency, and need not be made with respect to letters of credit, bonds, or other instruments taken to secure payment of the fee at a future date. If the findings are not made as required by this subdivision, the local agency shall refund the moneys in the account or fund as provided in subdivision (e).
- (e) Except as provided in subdivision (f), when sufficient funds have been collected, as determined pursuant to subparagraph (F) of paragraph (1) of subdivision (b) of Section 66006, to complete financing on incomplete public improvements identified in paragraph (2) of subdivision (a), 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. By means consistent with the intent of this section, a local agency may refund the unexpended revenues by direct payment, by providing a temporary suspension of fees, or by any other reasonable means. The determination by the governing body of the local agency of the means by which those revenues are to be refunded is a legislative act.
- (f) If the administrative costs of refunding unexpended revenues pursuant to subdivision (e) exceed the amount to be refunded, the local agency, after a public hearing, notice of which has been published pursuant to Section 6061 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 subject to this chapter and which serves the project on which the fee was originally imposed.
- (g) A fee shall not include the costs attributable to existing deficiencies in public facilities, but may include the costs attributable to the increased demand for public facilities reasonably related to the development project in order to (1) refurbish existing facilities to maintain the existing level of service or (2) achieve an adopted level of service that is consistent with the general plan.

66002.

(a) Any local agency which levies a fee subject to Section 66001 may adopt a capital improvement plan, which shall indicate the approximate location, size, time of availability, and estimates of cost for all facilities or improvements to be financed with the fees.

(b) The capital improvement plan shall be adopted by, and shall be annually updated by, a resolution of the governing body of the local agency adopted at a noticed public hearing. Notice of the hearing shall be given pursuant to Section 65090. In addition, mailed notice shall be given to any city or county which may be significantly affected by the capital improvement plan. This notice shall be given no later than the date the local agency notices the public hearing pursuant to Section 65090. The information in the notice shall be not less than the information contained in the notice of public hearing and shall be given by first-class mail or personal delivery.

(c) "Facility" or "improvement," as used in this section, means any of the following:

(1) Public buildings, including schools and related facilities; provided that school facilities shall not be included if Senate Bill 97 of the 1987-88 Regular Session is enacted and becomes effective on or before January 1, 1988.

(2) Facilities for the storage, treatment, and distribution of nonagricultural water.

(3) Facilities for the collection, treatment, reclamation, and disposal of sewage.

(4) Facilities for the collection and disposal of storm waters and for flood control purposes.

(5) Facilities for the generation of electricity and the distribution of gas and electricity.

(6) Transportation and transit facilities, including but not limited to streets and supporting improvements, roads, overpasses, bridges, harbors, ports, airports, and related facilities.

(7) Parks and recreation facilities.

(8) Any other capital project identified in the capital facilities plan adopted pursuant to Section 66002.

66003. Sections 66001 and 66002 do not apply to a fee imposed pursuant to a reimbursement agreement by and between a local agency and a property owner or developer for that portion of the cost of a public facility paid by the property owner or developer which exceeds the need for the public facility attributable to and reasonably related to the development. This chapter shall become operative on January 1, 1989.

66004. The establishment or increase of any fee pursuant to this chapter shall be subject to the requirements of Section 66018.

66005.

(a) When a local agency imposes any fee or exaction as a condition of approval of a proposed development, as defined by Section 65927, or development project, those fees or exactions shall not exceed the estimated reasonable cost of providing the service or facility for which the fee or exaction is imposed.

(b) This section does not apply to fees or monetary exactions expressly authorized to be imposed under Sections 66475.1 and 66477.

(c) It is the intent of the Legislature in adding this section to codify existing constitutional and decisional law with respect to the imposition of development fees and monetary exactions on developments by local agencies. This section is declaratory of existing law and shall not be construed or interpreted as creating new law or as modifying or changing existing law.

66005.1.

(a) When a local agency imposes a fee on a housing development pursuant to Section 66001 for the purpose of mitigating vehicular traffic impacts, if that housing development satisfies all of the following characteristics, the fee, or the portion thereof relating to vehicular traffic impacts, shall be set at a rate that reflects a lower rate of automobile trip generation associated with such housing developments in comparison with housing developments without these characteristics, unless the local agency adopts findings after a public hearing establishing that the housing development, even with these characteristics, would not generate fewer automobile trips than a housing development without those characteristics:

(1) The housing development is located within one-half mile of a transit station and there is direct access between the housing development and the transit station along a barrier-free walkable pathway not exceeding one-half mile in length.

(2) Convenience retail uses, including a store that sells food, are located within one-half mile of the housing development.

(3) The housing development provides either the minimum number of parking spaces required by the local ordinance, or no more than one onsite parking space for zero to two bedroom units, and two onsite parking spaces for three or more bedroom units, whichever is less.

(b) If a housing development does not satisfy the characteristics in subdivision (a), the local agency may charge a fee that is proportional to the estimated rate of automobile trip generation associated with the housing development.

(c) As used in this section, "housing development" means a development project with common ownership and financing consisting of residential use or mixed use where not less than 50 percent of the floorspace is for residential use.

(d) For the purposes of this section, "transit station" has the meaning set forth in paragraph (4) of subdivision (b) of Section 65460.1. "Transit station" includes planned transit stations otherwise meeting this definition whose construction is programmed to be completed prior to the scheduled completion and occupancy of the housing development.

(e) This section shall become operative on January 1, 2011.

66006.

(a) If a local agency requires the payment of a fee specified in subdivision (c) in connection with the approval of a development project, the local agency receiving the fee shall deposit it with the other fees for the improvement in a separate capital facilities account or fund in a manner to avoid any commingling of the fees with other revenues and funds of the local agency, except for temporary investments, and expend those fees solely for the purpose for which the fee was collected. Any interest income earned by moneys in the capital facilities account or fund shall also be deposited in that account or fund and shall be expended only for the purpose for which the fee was originally collected.

(b)

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

(A) A brief description of the type of fee in the account or fund.

(B) The amount of the fee.

(C) The beginning and ending balance of the account or fund.

(D) The amount of the fees collected and the interest earned.

(E) An identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement, including the total percentage of the cost of the public improvement that was funded with fees.

(F) An identification of an approximate date by which the construction of the public improvement will commence if the local agency determines that sufficient funds have been collected to complete financing on an incomplete public improvement, as identified in paragraph (2) of subdivision (a) of Section 66001, and the public improvement remains incomplete.

(G) A description of each interfund transfer or loan made from the account or fund, including the public improvement on which the transferred or loaned fees will be expended, and, in the case of an interfund loan, the date on which the loan will be repaid, and the rate of interest that the account or fund will receive on the loan.

(H) The amount of refunds made pursuant to subdivision (e) of Section 66001 and any allocations pursuant to subdivision (f) of Section 66001.

(2) The local agency shall review the information made available to the public pursuant to paragraph (1) at the next regularly scheduled public meeting not less than 15 days after this information is made available to the public, as required by this subdivision.

Notice of the time and place of the meeting, including the address where this information may be reviewed, shall be mailed, at least 15 days prior to the meeting, to any interested party who files a written request with the local agency for mailed notice of the meeting.

Any written request for mailed notices shall be valid for one year from the date on which it is filed unless a renewal request is filed. Renewal requests for mailed notices shall be filed on or before April 1 of each year. The legislative body may establish a reasonable annual charge for sending notices based on the estimated cost of providing the service.

(c) For purposes of this section, "fee" means any fee imposed to provide for an improvement to be constructed to serve a development project, or which is a fee for public improvements within the meaning of subdivision (b) of Section 66000, and that is imposed by the local agency as a condition of approving the development project.

(d) Any person may request an audit of any local agency fee or charge that is subject to Section 66023, including fees or charges of school districts, in accordance with that section.

(e) The Legislature finds and declares that untimely or improper allocation of development fees hinders economic growth and is, therefore, a matter of statewide interest and concern. It is, therefore, the intent of the Legislature that this section shall supersede all conflicting local laws and shall apply in charter cities.

(f) At the time the local agency imposes a fee for public improvements on a specific development project, it shall identify the public improvement that the fee will be used to finance.

#### 66006.5.

(a) A city or county which imposes an assessment, fee, or charge, other than a tax, for transportation purposes may, by ordinance, prescribe conditions and procedures allowing real property which is needed by the city or county for local transportation purposes, or by the state for transportation projects which will not receive any federal funds, to be donated by the obligor in satisfaction or partial satisfaction of the assessment, fee, or charge.

(b) To facilitate the implementation of subdivision (a), the Department of Transportation shall do all of the following:

(1) Give priority to the refinement, modification, and enhancement of procedures and policies dealing with right-of-way donations in order to encourage and facilitate those donations.

(2) Reduce or simplify paperwork requirements involving right-of-way procurement.

(3) Increase communication and education efforts as a means to solicit and encourage voluntary right-of-way donations.

(4) Enhance communication and coordination with local public entities through agreements of understanding that address state acceptance of right-of-way donations.

66007.

(a) Except as otherwise provided in subdivisions (b) and (g), any local agency that imposes any fees or charges on a residential development for the construction of public improvements or facilities shall not require the payment of those fees or charges, notwithstanding any other provision of law, until the date of the final inspection, or the date the certificate of occupancy is issued, whichever occurs first. However, utility service fees may be collected at the time an application for utility service is received. If the residential development contains more than one dwelling, the local agency may determine whether the fees or charges shall be paid on a pro rata basis for each dwelling when it receives its final inspection or certificate of occupancy, whichever occurs first; on a pro rata basis when a certain percentage of the dwellings have received their final inspection or certificate of occupancy, whichever occurs first; or on a lump-sum basis when the first dwelling in the development receives its final inspection or certificate of occupancy, whichever occurs first.

(b)

(1) Notwithstanding subdivision (a), the local agency may require the payment of those fees or charges at an earlier time if (A) the local agency determines that the fees or charges will be collected for public improvements or facilities for which an account has been established and funds appropriated and for which the local agency has adopted a proposed construction schedule or plan prior to final inspection or issuance of the certificate of occupancy or (B) the fees or charges are to reimburse the local agency for expenditures previously made. "Appropriated," as used in this subdivision, means authorization by the governing body of the local agency for which the fee is collected to make expenditures and incur obligations for specific purposes.

(2)

(A) Paragraph (1) does not apply to units reserved for occupancy by lower income households included in a residential development proposed by a nonprofit housing developer in which at least 49 percent of the total units are reserved for occupancy by lower income households, as defined in Section 50079.5 of the Health and Safety Code, at an affordable rent, as defined in Section 50053 of the Health and Safety Code. In addition to the contract that may be required under subdivision (c), a city, county, or city and county may require the posting of a performance bond or a letter of credit from a federally insured, recognized depository institution to guarantee payment of any fees or charges that are subject to this paragraph. Fees and charges exempted from paragraph (1) under this paragraph shall become immediately due and payable when the residential development no longer meets the requirements of this paragraph.

(B) The exception provided in subparagraph (A) does not apply to fees and charges levied pursuant to Chapter 6 (commencing with Section 17620) of Part 10.5 of Division 1 of Title 1 of the Education Code.

(c)

(1) If any fee or charge specified in subdivision (a) is not fully paid prior to issuance of a building permit for construction of any portion of the residential development encumbered thereby, the local agency issuing the building permit may require the property owner, or lessee if the lessee's interest appears of record, as a condition of issuance of the building permit, to execute a contract to pay the fee or charge, or applicable portion thereof, within the time specified in subdivision (a). If the fee or charge is prorated pursuant to subdivision (a), the obligation under the contract shall be similarly prorated.

(2) The obligation to pay the fee or charge shall inure to the benefit of, and be enforceable by, the local agency that imposed the fee or charge, regardless of whether it

is a party to the contract. The contract shall contain a legal description of the property affected, shall be recorded in the office of the county recorder of the county and, from the date of recordation, shall constitute a lien for the payment of the fee or charge, which shall be enforceable against successors in interest to the property owner or lessee at the time of issuance of the building permit. The contract shall be recorded in the grantor-grantee index in the name of the public agency issuing the building permit as grantee and in the name of the property owner or lessee as grantor. The local agency shall record a release of the obligation, containing a legal description of the property, in the event the obligation is paid in full, or a partial release in the event the fee or charge is prorated pursuant to subdivision (a).

(3) The contract may require the property owner or lessee to provide appropriate notification of the opening of any escrow for the sale of the property for which the building permit was issued and to provide in the escrow instructions that the fee or charge be paid to the local agency imposing the same from the sale proceeds in escrow prior to disbursing proceeds to the seller.

(d) This section applies only to fees collected by a local agency to fund the construction of public improvements or facilities. It does not apply to fees collected to cover the cost of code enforcement or inspection services, or to other fees collected to pay for the cost of enforcement of local ordinances or state law.

(e) "Final inspection" or "certificate of occupancy," as used in this section, have the same meaning as described in Sections 305 and 307 of the Uniform Building Code, International Conference of Building Officials, 1985 edition.

(f) Methods of complying with the requirement in subdivision (b) that a proposed construction schedule or plan be adopted, include, but are not limited to, (1) the adoption of the capital improvement plan described in Section 66002, or (2) the submittal of a five-year plan for construction and rehabilitation of school facilities pursuant to subdivision (c) of Section 17017.5 of the Education Code.

(g) A local agency may defer the collection of one or more fees up to the close of escrow. This subdivision shall not apply to fees and charges levied pursuant to Chapter 6 (commencing with Section 17620) of Part 10.5 of Division 1 of Title 1 of the Education Code.

66008. A local agency shall expend a fee for public improvements, as accounted for pursuant to Section 66006, solely and exclusively for the purpose or purposes, as identified in subdivision (f) of Section 66006, for which the fee was collected. The fee shall not be levied, collected, or imposed for general revenue purposes.