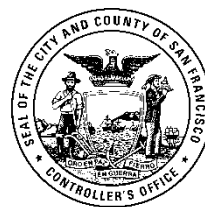


**FY2012-13 & FY2013-14
Biennial Development
Impact Fee Report**



December 31, 2014



City and County of San Francisco

FY 2012-13 & FY2013-14 Biennial Development Impact Fee Report

December 31, 2014

Introduction

Cities are authorized by law to levy development impact fees – which are monetary exactions, charged by a local government to a development applicant as a condition of approval for the development project. In most cases, the law requires the fee amount be reasonably related to the cost of the infrastructure provided by the government collecting the fee. The collected fee monies are allocated to pay for, or defray the costs of, the infrastructure improvements necessitated by the new development. Development impact fees may not be levied to pay for existing infrastructure deficiencies unrelated to the impacts of new development.

San Francisco Planning Code Article 4, Section 409 requires the Controller to issue a biennial Citywide Development Impact Fee Report including:

- All development fees collected during the prior two fiscal years, 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 made using the Annual Infrastructure Construction Cost Inflation Estimate published by the Office of the City Administrator's Capital Planning Group (please note the Jobs-Housing Linkage Fee and the Inclusionary Affordable Housing Fee are not adjusted by this index); and
- Other information required pursuant to the California Mitigation Fee Act Government Code Section 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.

San Francisco Development Impact Fees

The City's development impact fees can generally be divided into two groups: fees justified and assessed in individual area plans typically for the benefit of several types of community infrastructure improvements, and single-use fees applied towards development across the City in order to fund individual types of infrastructure improvements citywide.

The City experienced significant increases in development activity during FY 2012-13 and FY 2013-14. Table 1 summarizes the number of projects and amount of fee revenue for Area Plan and Single-Use fees from FY 2011-12 through FY 2013-14.

Table 1. Development Impact Fee Revenue Summary

	FY 2011-12		FY 2012-13		FY 2013-14	
	# of Projects	Fee Revenue	# of Projects	Fee Revenue	# of Projects	Fee Revenue
Area Plan Fees						
Rincon Hill	-	\$ (98,935)	2	\$ 6,094,386	4	\$ 12,010,421
Visitation Valley	6	\$ 100,940	16	\$ 391,275	-	\$ -
Market/Octavia	6	\$ 1,387,899	13	\$ 2,729,260	12	\$ 7,851,839
Van Ness and Market Downtown	-	\$ -	-	\$ -	-	\$ -
Eastern Neighborhoods	8	\$ 127,788	26	\$ 2,615,793	32	\$ 7,044,157
Balboa Park	-	\$ -	1	\$ 11,202	1	\$ 40,336
Downtown (C-3 Districts)	-	\$ -	3	\$ 305,890	4	\$ 1,512,697
Single-Use Fees						
Transit Impact Development Fee	21	\$ 1,691,289	31	\$ 4,720,312	49	\$ 12,572,845
Affordable Housing - Jobs-Housing	5	\$ 567,229	11	\$ 5,678,392	15	\$ 11,974,893
Affordable Housing (Inclusionary)	4	\$ 1,536,683	16	\$ 9,186,937	23	\$ 29,911,959
Child Care Fee	-	\$ -	6	\$ 551,982	10	\$ 1,012,732
Street Trees, In-Lieu Fee	27	\$ 100,723	>40	\$ 216,402	>70	\$ 248,646
Public Art Fee	-	\$ -	1	\$ 106,500	-	\$ -
Bicycle Parking In-Lieu Fee	-	\$ -	-	\$ -	-	\$ -
Water Capacity Charge	881	\$ 1,372,542	746	\$ 2,086,602	857	\$ 2,372,755
Wastewater Capacity Charge	1,219	\$ 5,544,173	876	\$ 11,336,556	968	\$ 9,564,449
Total		\$ 12,330,331		\$ 46,031,489		\$ 96,117,729

Table 2 displays cumulative revenues and expenditures and the FY 2013-14 year-end balances for each development fee account.

Sections A through H provide descriptions 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 Plan Areas (e.g. Rincon Hill, etc.).

Independent San Francisco Unified District Annual & Five Year Developer Impact Fee reports may be found on the SFUSD website: <http://www.sfusd.edu/>. For prior year reports, please contact the School District.

Appendix A lists the City's twenty seven development impact fees, the department or agency administering each one, the current fee level (effective January 1, 2015) and other fee details through FY 2013-14.

Table 2. Cumulative Fee Revenues & Expenditures through FY 2013-14

Report Section	Impact Fee	City Area Subject to the Fee	All-Year Revenues ⁽¹⁾	All-Year Expenditures ⁽²⁾	FY 2013-14 Year End Balance
A1	Rincon Hill Community Infrastructure Impact Fee (3)	Rincon Hill - Residential	\$ 21,380,314	\$ 6,323,433	\$ 15,056,881
A2	South of Market Area (SOMA) Community Stabilization Fee	Rincon Hill - Residential (same Block & Lot as Rincon Hill)	\$ 12,677,712	\$ 6,421,942	\$ 6,255,770
A3	Alternative Means of Satisfying the Open Space Requirement in SOMA Mixed Use Districts	Rincon Hill: South of Market Area Mixed-Use District	\$ -	\$ -	\$ -
B1	Visitacion Valley Community Facilities & Infrastructure Impact Fee	Visitacion Valley - Residential	\$ 1,967,212	\$ 1,349,915	\$ 617,297
C1	Market & Octavia Affordable Housing Fee	Market/Octavia - Residential + Commercial (Not Residential Transit Oriented District)	\$ 3,431,281	\$ -	\$ 3,431,281
C2	Market & Octavia Community Infrastructure Impact Fee	Market/Octavia - Residential + Commercial	\$ 8,835,385	\$ 2,520,499	\$ 6,314,887
D1	Van Ness and Market Downtown Residential Special Use District Floor Area Ratio Bonus	Van Ness and Market Downtown - Residential + Commercial (C-3-G only)	\$ -	\$ -	\$ -
D2	Van Ness and Market Neighborhood Infrastructure Program	Van Ness and Market Downtown - Residential + Commercial (C-3-G only)	\$ -	\$ -	\$ -
E1	Eastern Neighborhoods Area Plans Alternative Affordable Housing In-Lieu Fee	Eastern Neighborhoods - Residential	\$ -	\$ -	\$ -
E2	Affordable Housing Requirements for Urban Mixed Use District in Eastern Neighborhoods	Eastern Neighborhoods, Zoned Urban Mixed Use District	\$ -	\$ -	\$ -
E3	Eastern Neighborhoods Infrastructure Impact Fee (Mission District, Central Waterfront, SOMA, Showplace)	Eastern Neighborhoods - Residential + Commercial	\$ 10,246,852	\$ 2,806,371	\$ 7,440,481
E4	Usable Open Space In-Lieu Fee for Eastern Neighborhood Mixed Use Districts	Eastern Neighborhood - Mixed-Use Districts	\$ -	\$ -	\$ -
E5	Payment in Case of Variance or Exception	Eastern Neighborhood - Mixed-Use Districts	\$ -	\$ -	\$ -
F1	Balboa Park Community Infrastructure Impact Fee	Balboa Park - Residential + Commercial	\$ 51,538	\$ -	\$ 51,538
G1	Downtown Park Fee	Downtown: C-3 Districts - Commercial	\$ 14,647,068	\$ 11,153,477	\$ 3,493,591
G2	Transit Center District Open Space Impact Fee	Downtown: C-3-O Districts - Office	\$ -	\$ -	\$ -
G3	Transit Center District Transportation and Street Improvement Impact Fee	Downtown: C-3-O Districts - Office	\$ -	\$ -	\$ -
H1	Transit Impact Development Fee (TIDF)	TIDF: Citywide - Commercial	\$ 161,712,824	\$ 141,986,765	\$ 19,726,059
H2	Affordable Housing - Jobs-Housing Linkage Fee ⁽⁴⁾	Affordable Housing: Citywide - Commercial			
H3	Affordable Housing (Inclusionary) Program	Affordable Housing: Citywide - Residential	\$ 176,684,130	\$ 130,767,095	\$ 45,917,035
H4	Child Care Fee	Child Care: Citywide - Commercial	\$ 10,586,829	\$ 9,152,064	\$ 1,434,764
H5	Street Trees, In-Lieu Fee	Street Trees: Citywide	\$ 639,023	\$ 639,023	\$ -
H6	Public Art Fee ⁽⁵⁾	Downtown: C-3 Districts, RH + SB + TB South of Market:SLI + SLR + SSO Commercial:C-M + Part of C-2 Eastern Neighborhoods:UMU + MUG, MOU or MUR that are north of Division/Duboce/13th Streets	\$ 252,420	\$ 45,000	\$ 207,420
H7	Bicycle Parking In-Lieu Fee	Citywide - Residential & Non-Residential	\$ -	\$ -	\$ -
H8	Water Capacity Charge	WC: Citywide - Residential & Non-Residential	\$ 8,232,692	\$ 2,008,181	\$ 6,224,511
H9	Wastewater Capacity Charge	WCC: Citywide - Residential & Non-Residential	\$ 56,947,492	\$ 33,357,208	\$ 23,590,284
N/A	School Impact Fee	SFUSD: Citywide - Residential			See http://www.sfusd.edu/ for FY 2011-12 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.

Administrative Overview

Multiple departments are involved in the administration and assessment, collection, appropriation, and reporting of development impact fees.

Except for affordable housing and the Transit Impact Development Fee (TIDF), development impact fees authorized in the Planning Code are administered by the Planning Department (CPC). Affordable housing fees, including the jobs-housing linkage fee, the inclusionary affordable housing, and the SoMa Community Stabilization fee are administered by the Mayor's Office of Housing and Community Development (MOHCD). The TIDF is administered by the San Francisco Municipal Transit Agency (MTA). School and water capacity fees are authorized outside of the Planning Code and administered by the San Francisco Unified School District (SFUSD) and the San Francisco Public Utilities Commission (SFPUC), respectively.

The Department of Building Inspection (DBI) administers fee collections and refunds including calculating fee deferrals where applicable, and verifying that impact fee requirements, including in-kind agreements, are fully obligated before permits are issued. The Controller's Office adjusts fee amounts by the annual construction cost index (AICCIE) calculated by the Capital Planning Program and approved by the Capital Planning Committee.

Programming development impact fees for appropriations through the City's budget is coordinated by the department responsible for administering the fee. For fees intended to fund affordable housing, appropriations are programmed by the Mayor's Office of Housing and Community Development (MOHCD). Fees collected from TIDF are programmed for appropriation by the MTA. Programming for all other fees authorized in the Planning Code is coordinated by the Planning Department (CPC) through the Interagency Plan Implementation Committee (IPIC) and related Citizens Advisory Committees (CACs).

To appropriate CPC-administered impact fees, expenditure recommendations are developed in IPIC and CAC meetings through the summer and fall. During the department phase of budget development implementing agencies load the projects into their annual budget requests, consistent with IPIC report. As with all capital expenditures, the Board's and Mayor's approval of the annual budget constitutes final approval of allocation of the area plan development impact fees.

Departments that implement projects supported by CPC-administered development impact fee include Department of Public Works (DPW), San Francisco Municipal Transportation Agency (SFMTA), the Recreation and Park Department, the Arts Commission, the Library Commission, and the Human Service Agency (HSA), and the Department of Children, Youth and Their Families (DCYF).

In addition to the Controller's biennial reporting and annual fee indexing, IPIC publishes an annual report in January providing an update of all projects in a particular Area Plan, and describing all other activities conducted by IPIC. Finally, administering departments are required by the California Mitigation Fee Act (CA Government Code 66000) to update nexus studies enabling their respective development impact fees every five years.

Fee Deferral Program

Ordinance 276-10 created the fee deferral program in Building Code Section 107A.13.3. Between July 1, 2010 and July 1, 2013, developers had the option of deferring payment of any development impact or in-lieu fee collected by the Department of Building Inspection (DBI) until issuance of the certificate of first occupancy. To defer the fee, developers had to submit a deferral request to DBI and pay a Development Fee Deferral Surcharge. Depending on which fee is deferred, developers must pay 15 or 20 percent of the total amount of development fees owed before the first construction document is issued. Developers must pay deferred fees before the certificate of first construction is issued. Although the program was sunset on June 30, 2013, there is still a deferral balance of \$171,697,683 at the end of FY 2013-14.

Table 3. Fees Deferred under City's Fee Deferral Program

Fee Type	Deferred Amount
Affordable Housing - Job Housing Linkage Fee	52,601,860
Affordable Housing Program	53,919,815
Child Care Fee	2,556,493
Downtown C-3 Artwork	-
Downtown Park Fee	4,691,141
Eastern Neighborhoods Infrastructure Impact Fee	3,850,089
Eastern Neighborhoods: Usable open space in lieu fee	6,720
Market & Octavia Affordable Housing Fee	842,427
Market & Octavia Community Infrastructure Fee	1,146,949
Rincon Hill Community Infrastructure Impact Fee	3,210,423
School Impact Fee	-
South of Market (SOMA) Community Stabilization Fee	16,169,513
Street Trees Planting Requirement or In-lieu Fee	17,670
Transit Center Open Space Fee	1,776,500
Transit Center Transportation and Street Improvement Fee	261,843
Transit Impact Development Fee (TIDF)	30,643,242
Visitacion Valley Community Facilities and Infrastructure Fee	-
Total	\$ 171,694,683

Pending Legislative Changes

Legislation recently passed by the Planning Commission and going before the Board of Supervisors proposes to amend the Planning Code to adopt the San Francisco Citywide Nexus Analysis (Nexus Analysis) supporting existing development fees, including fees in the Downtown and other Area Plans. The citywide nexus analysis builds upon existing adopted nexus studies to develop a consistent standards-based methodology for most existing impact fees, thus facilitating the City's future administration of impact fees, including meeting the five year reporting and updates.

Table of Contents

Introduction2

Overview

- Table 1. Development Impact Fee Revenue Summary3
- Table 2. Cumulative Fee Revenues & Expenditures through FY 2013-144
- Administrative Overview5
- Fee Deferral Program6
- Table 3. Fees Deferred under City’s Fee Deferral Program6
- Pending Legislative Changes6

A. Rincon Hill9

- A1. Rincon Hill Community Infrastructure Impact Fee9
- A2. South of Market Area (SOMA) Community Stabilization Fee11

B. Visitacion Valley13

- B1. Visitacion Vally Community Facilities and Infrastructure Impact Fee13

C. Market and Octavia.....16

- C1. Market and Octavia Affordable Housing Fee and Upper Market Neighborhood Commercial District16
- C2. Market and Octavia Community Infrastructure Impact Fee17

D. Van Ness and Market Downtown Residential Special Use District20

- D1. Van Ness and Market Neighborhood Infrastructure Program20
- D2. Van Ness and Market Downtown Residential Special Use District Floor Area Ratio Bonus.....21

E. Eastern Neighborhoods22

- E1. Eastern Neighborhoods Area Plan Affordable Housing Requirement.....22
- E2. Affordable Housing Requirements for Urban Mixed Use District in Eastern Neighborhoods.....22
- E3. Eastern Neighborhoods Infrastructure Impact Fee24
- E4. Alternative Means of Satisfying the Open space Requirement in the Eastern Neighborhoods Mixed Use Districts27
- E5. Alternative Means of Satisfying the Open Space Requirement in SOMA Mixed Use Districts28

E6. Payment in Case of Variance or Exception.....	29
F. Balboa Park Community	29
F1. Balboa Park Community Infrastructure Impact Fee.....	29
G. Downtown Commercial C-3 District.....	31
G1. Downtown Park Fee	31
G2. Transit Center Distric Open Space Impact Fee	35
G3. Transit Center Distric Transportation and Street Improvement Impact Fee.....	36
G4. Downtown Payment In Case of Variance or Exception For Required Open Space	37
H. Citywide	37
H1. Transit Impact Development Fee	38
H2. Affordable Housing – Jobs-Housing Linkage Fee	42
H3. Inclusionary Affordable Housing Program	43
H4. Child Care Fee	50
H5. Street Trees, In-Lieu Fee	55
H6. Public Art Fee	59
H7. Bicycle Parking In-Lieu Fee.....	60
H8. Water Capacity Charge.....	61
H9. Wastewater Capacity Charge.....	62
Appendix A(1). Development Impact Fee Register	67
Appendix A(2). Local and State Reporting Requirements.....	74
San Francisco Planning Code, Article 4, Section 409.....	74
California Government Code Sections 66000-66008.....	78

Rincon Hill

The Rincon Hill Area Plan adopted in 2005 seeks to transform Rincon Hill into a mixed-use downtown neighborhood with a significant housing presence, while providing a full range of services and amenities that support urban living. The Rincon Hill Plan mitigates the impacts of this development by providing neighborhood open spaces, pedestrian, traffic-calming, and other streetscape improvements to be funded with a community infrastructure impact fee. Impacts from development on affordable housing, economic and community development, and community cohesion in the immediately surrounding area defined as South of Market Area (SoMa) are to be offset by the SoMa Community Stabilization Fee. Finally, in cases where the development site cannot accommodate the required open space the Zoning Administrator may offer an in-lieu fee as an alternative to satisfying the requirement in SoMa mixed-use districts.

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. The current fee (effective as of January 1, 2015) charged for net additions of gross square feet is \$10.44 per gross square foot (gsf). Different rates are applied if use of a space was changed or replaced. If space is changed from residential to non-residential, then the fee is \$6.07 per gsf. If space is changed from Production, Distribution, and Repair (PDR) to residential, the fee is \$8.25 per gsf.

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.¹ Fees paid directly to the City are to be deposited into the Rincon Hill Community Improvements Fund, which is administered by the Planning Department. 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(b) specifies that funds collected shall be used solely 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. Planning Code Section 418.5(b)(1) allows funds to be used for public library resources and facilities if the library is within the Rincon Hill Downtown Residential District, within 250 feet of the District, and for libraries outside the District that are located such that they will serve the increased population 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 \$500,000) in support of the proposed public improvements.

¹ 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.

Further, \$6 million shall be transferred to the South of Market Area (SoMa) Stabilization Fund described in Section A2 of this report, 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 pursuant to Planning Code Section 418.5(b)2. Funds collected may not be used to pay any administrative or overhead expenses, except expenses to administer the fund, up to four percent of the aggregate value of the fee payments and in-kind improvements. To date, approximately \$2.0 million has been transferred to SoMa Stabilization Fund towards the \$6 million obligation to the fund, of which \$1.2 million has been transferred from the Rincon Hill ABAG account to the SoMa Stabilization ABAG account.

Fees held with the City are deposited into the same Fund as SoMa Community Stabilization Fees and to date all of the interest has been allocated to SoMa Community Stabilization Fund in error. This error will be corrected by transferring cash from SoMa Community Stabilization Fund to Rincon Hill account for the lost interest in the subsequent year.

Table A1.1 Rincon Hill Community Infrastructure Impact Fee Summary

Rincon Hill Community Improvements Fund									
Funds Held with CCSF						Funds Held with ABAG			
Fiscal Year	Beginning Year Balance	Fee Revenue Collected	Interest Earned ⁽¹⁾	Funds Expended ⁽²⁾	Year-End Balance	Beginning Year Balance	Fee Revenue Collected	Funds Expended	Year-End Balance ⁽²⁾
FY 2005-2006	\$ -	\$ 196,142	\$ -	\$ -	\$ 196,142	\$ -	\$ 4,332,274	\$ -	\$ 4,332,274
FY 2006-2007	\$ -	\$ -	\$ -	\$ 203,292	\$ (203,292)	\$ 4,332,274	\$ -	\$ 3,066,335	\$ 1,265,939
FY 2007-2008	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,265,939	\$ -	\$ -	\$ 1,265,939
FY 2008-2009	\$ -	\$ 2,750	\$ -	\$ -	\$ 2,750	\$ 1,265,939	\$ -	\$ 1,131,500	\$ 134,439
FY 2009-2010	\$ 2,750	\$ -	\$ -	\$ -	\$ 2,750	\$ 134,439	\$ -	\$ -	\$ 134,439
FY 2010-2011	\$ 2,750	\$ 589,626	\$ -	\$ 589,626	\$ 2,750	\$ 134,439	\$ -	\$ -	\$ 134,439
FY 2011-2012 ⁽³⁾	\$ 2,750	\$ (17,174)	\$ -	\$ -	\$ (14,424)	\$ 134,439	\$ -	\$ -	\$ 134,439
FY 2012-2013	\$ (14,424)	\$ 5,908,512	\$ -	\$ -	\$ 5,894,088	\$ 134,439	\$ -	\$ -	\$ 134,439
FY 2013-2014	\$ 5,894,088	\$ 10,111,354	\$ -	\$ 1,083,000	\$ 14,922,442	\$ 134,439	\$ -	\$ -	\$ 134,439
Total		\$ 16,791,210	\$ -	\$ 1,875,918			\$ 4,332,274	\$ 4,197,835	

Notes:

(1) This fund did not accrue interest in error. This error will be corrected in FY2014-15 by transferring cash into the fund for the lost interest revenue.

(2) Those funds which have been appropriated for designated uses and transferred to projects to implement them are considered as expended.

(3) In FY 2011-12, \$17,174 was refunded due to a collection error in FY 2010-11 for the 333 Harrison project.

Table A1.2: Rincon Hill Community Infrastructure Impact 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	196,142
FY 2008-2009	One Rincon Hill (425 First Street)	2,750
FY 2010-2011	333 Harrison Street	589,626
FY 2011-2012	333 Harrison Street	(17,174)
FY 2012-2013	401 Harrison Street	4,240,952
FY 2012-2013	333 Harrison Street	1,568,020
FY 2012-2013	333 Harrison Street	99,540
FY 2013-2014	340 Fremont Street	802,606
FY 2013-2014	399 Fremont Street	5,932,956
FY 2013-2014	45 Lansing Street	3,814,840
FY 2013-2014	One Rincon Hill (425 First Street) ⁽¹⁾	(452,972)
FY 2013-2014	N/A	13,924
Total		21,123,484

Note:

(1) The Planning Commission refunded \$452,972 to be refunded to the developer of One Rincon Hill (also known as 425 First Street).

Table A1.3: Rincon Hill Community Infrastructure Impact Fee Expenditure Detail

Fiscal Year	Project Title	Agency	Fee Amount Expended	Project Expenditures, All Sources	Estimated % of Project Funded by Fees	Project Status
FY 2006-07	Transfer Out to the South of Market Area Community Stabilization Fund ⁽¹⁾	ABAG	1,169,835	1,169,835	100%	Expended
	Transfer Out to the South of Market Area Community Stabilization Fund ⁽¹⁾	CCSF	203,292	203,292	100%	Expended
	Guy Place Park & Sailor's Union: Appraisal and Purchase Negotiation	ABAG	25,000	25,000	100%	Expended
	Guy Place Park: Property Acquisition for Park	ABAG	1,811,500	1,811,500	100%	Expended
	Guy Place Park: Recreation & Park Design Services	ABAG	60,000	60,000	100%	Expended
FY 2008-09	Guy Place Park: Recreation & Park Design Services	ABAG	31,500	31,500	100%	Expended
	Streetscape Improvements: Harrison & First Streets	ABAG	1,100,000	1,100,000	100%	Expended
FY 2010-11	Transfer Out to the South of Market Area Community Stabilization Fund ⁽¹⁾	CCSF	589,626	589,626	100%	Expended
FY 2013-14	Labor Charges for Administration of Programs	CCSF	10,000	10,000	100%	Expended
FY 2013-14	Guy Place Park: Improvement	CCSF	500,000	500,000	100%	Planning
FY 2013-14	Streetscape Improvements: Design Work on Rincon Hill	CCSF	573,000	3,634,208	100%	Planning

Note:

(1) Total of \$1,962,753 was transferred to SoMa Community Stabilization Fund pursuant to Planning Code Section 418.5(b)2, which says that \$6 million of the Rincon Hill Infrastructure Fund shall be transferred to Soma Stabilization Fund for certain uses.

Table A1.4: Rincon Hill Community Infrastructure Impact Fee In-Kind Improvements

Fiscal Year	Address	Fee Amount Waived	Description	Status
FY 2005-06	333 Fremont Street	573,000	Mid-Block Pedestrian Path	Complete
FY 2008-09	One Rincon Hill (425 First Street)	1,100,000	Harrison and First Street Streetscape Improvements	Complete

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 development on affordable housing, economic and community development, and community cohesion in SoMa. The current fee level (effective January 1, 2015) is \$13.29 per gsف. Fees are to be deposited into the SoMa Community Stabilization Fund, which is administered by the Mayor’s Office of Community Development (MOCD), now the Mayor’s Office of Housing and Community Development (MOHCD).

In addition to fees paid by developers, Planning Code 418.5(b)(2) requires that \$6.0 million from the Rincon Hill Community Improvement Fund described in section A1 be deposited into the SoMa Community Stabilization Fund. These deposits are seen as transfers-in on Table A2.1 below.

Designated Use of Funds. Planning Code 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 MOHCD 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 MOHCD and the Board of Supervisors on the administration of the Fund.

Table A2.1: SoMa Community Stabilization Fee Summary

Fiscal Year	Beginning Year Balance	Fee Revenue Collected	Interest Earned	Transfers Into Fund (2)	Funds Expended	Year-End Balance
FY 2005-06	\$ -	\$ 98,471	\$ 1,137	\$ -	\$ -	\$ 99,608
FY 2006-07	\$ 99,608		\$ 7,752	\$ 203,292	\$ 85,614	\$ 225,038
FY 2007-08	\$ 225,038	\$ -	\$ 8,618	\$ -	\$ 192,452	\$ 41,204
FY 2008-09	\$ 41,204	\$ 67,324	\$ 1,064	\$ -	\$ 185,596	\$ (76,004)
FY 2009-10	\$ (76,004)	\$ 4,962,933	\$ 32,543	\$ 350,000	\$ 102,090	\$ 5,167,382
FY 2010-11	\$ 5,167,382	\$ 2,807,128	\$ 54,871	\$ 589,626	\$ 3,749,181	\$ 4,869,826
FY 2011-12 (1)	\$ 4,869,826	\$ (81,761)	\$ 52,079	\$ -	\$ 565,121	\$ 4,275,023
FY 2012-13	\$ 4,275,023	\$ 185,874	\$ 61,701	\$ -	\$ 756,390	\$ 3,766,208
FY 2013-14	\$ 3,766,208	\$ 1,899,067	\$ 100,841	\$ -	\$ 435,498	\$ 5,330,619
Total		\$ 9,939,037	\$ 320,606	\$ 1,142,918	\$ 6,071,942	

Funds Held with ABAG

Fiscal Year	Beginning Year Balance	Fee Revenue Collected	Interest Earned	Transfers Into Fund (2)	Funds Expended	Year-End Balance
FY 2005-06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FY 2006-07	\$ 1,169,835	\$ -	\$ 56,262	\$ 1,169,835	\$ -	\$ 2,395,932
FY 2007-08	\$ 1,226,097	\$ -	\$ 41,385	\$ -	\$ -	\$ 1,267,482
FY 2008-09	\$ 1,267,482	\$ -	\$ 7,279	\$ -	\$ -	\$ 1,274,761
FY 2009-10	\$ 1,274,761	\$ -	\$ 169	\$ -	\$ 350,000	\$ 924,930
FY 2010-11	\$ 924,930	\$ -	\$ 31	\$ -	\$ -	\$ 924,961
FY 2011-12	\$ 924,961	\$ -	\$ 47	\$ -	\$ -	\$ 925,008
FY 2012-13	\$ 925,008	\$ -	\$ 48	\$ -	\$ -	\$ 925,056
FY 2013-14	\$ 925,056	\$ -	\$ 95	\$ -	\$ -	\$ 925,151
Total		\$ -	\$ 105,316	\$ 1,169,835	\$ 350,000	

Notes:

(1) In FY 2011-12, \$81,761 was refunded due to a collection error in FY 2010-11 for the 333 Harrison project.

(2) Total of \$1,962,753 (In FY 2006-07, \$1,169,835 from the ABAG account and \$203,292 from the CCSF account, and in FY 2010-11, \$589,626 from CCSF account) was transferred to SOMA Community Stabilization Fund pursuant to Planning Code Section 418.5(b)2, which says that \$6 million of the Rincon Hill Infrastructure Fund shall be transferred to SoMa Stabilization Fund for certain uses.

Table A2.2: SoMa Community Stabilization 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
FY 2010-2011	333 Harrison	2,807,128
FY 2011-2012	333 Harrison	(81,761)
FY 2012-2013	401 Harrison Street	185,874
FY 2013-2014 ⁽¹⁾	425 First Street	452,972
FY 2013-2014	45 Lansing	173,619
FY 2013-2014	399 Fremont	231,809
FY 2013-2014	340 Fremont	1,040,667
Total		\$ 9,939,037

Notes:

(1) The Planning Commission has approved a \$452,972 to be returned to the developer of 425 First Street. \$452,972 was transferred to the SoMa Community Stabilization Fund to fulfill the obligation of the developer to the SoMa Community Stabilization Fund.

Table A2.3: SoMa Community Stabilization Fee Expenditure Detail

Project Name	FY 2006-07	FY 2007-08	FY 2008-09	FY 2009-10	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	Year To Date Total
Inclusionary Housing Study	\$ 40,000	\$ 110,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000
Advertising for Public Hearing/RFP	\$ -	\$ -	\$ -	\$ 264	\$ -	\$ -	\$ 145	\$ -	\$ 409
City Attorney Costs	\$ -	\$ -	\$ -	\$ 4,694	\$ 22,638	\$ 1,826	\$ 2,468	\$ 693	\$ 32,319
MOH Administrative Costs	\$ 45,614	\$ 82,452	\$ 185,596	\$ 97,132	\$ 113,081	\$ 158,883	\$ 147,157	\$ 128,253	\$ 958,167
SFMTA/DPW Community Improvements ⁽¹⁾	\$ -	\$ -	\$ -	\$ -	\$ 56,844	\$ 10,880	\$ 223,841	\$ -	\$ 291,565
333 Harrison Emerald Fund	\$ -	\$ -	\$ -	\$ -	\$ 2,762,000	\$ -	\$ -	\$ -	\$ 2,762,000
Grants to nonprofit organizations ⁽²⁾	\$ -	\$ -	\$ -	\$ -	\$ 794,618	\$ 393,531	\$ 382,780	\$ 306,553	\$ 1,877,482
Total	\$ 85,614	\$ 192,452	\$ 185,596	\$ 102,090	\$3,749,181	\$ 565,121	\$ 756,390	\$ 435,499	\$ 6,071,942

Notes:

(1) Funds held with ABAG: \$350,000 has been encumbered for a mid-block crossing at Folsom and Russ Streets. To date, \$291,565 has been expended. grants to nonprofit organizations that serve SOMA residents

(2) To date, \$1,877,482 has been expended for grants to non profit organizations that serves SoMa residents. The funded programs include; Housing Coordination Program, Community Council, Neighborhood and Business Coordination Program, School Site Corrdination, Tenant Counselling/Housing Program, Land Trust, and Small Business Loans.

B. Visitation Valley

The Visitation Valley Fee Area is located along the southeastern border of the City and includes the area bounded by McLaren Park to the west, the San Mateo County line to the south, Mansell St. to the north, and Highway 101 and Bayview Park to the east. The Fee Area includes the following planning areas: Executive Park Subarea Plan of the Bayview Hunters Point Area Plan, the Schlage Lock development site and the Sunnysdale Housing Authority site. Together the findings in these plans and programs support the need for improvements and expansions in pedestrian and streetscape amenities, bicycle infrastructure, recreation and open space facilities, and childcare to offset demand increases from new development.

B1. Visitation Valley Community Facilities and Infrastructure Fee

Background. The Visitation Valley Community Facilities and Infrastructure Fee, which became effective in November 2005, applies to all new residential development projects located in Visitation Valley. The fee is set at \$5.56 for each net addition of occupiable square feet of residential use. If space is replaced or changed from non-residential to residential, then the fee is \$4.37 per gs. If space is replaced or changed from Production, Distribution, and Repair (PDR) to residential, the fee is \$2.82 per gs. 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 Visitation Valley Community Facilities and Infrastructure Fund.

Designated Use of Funds. Planning Code Section 420.6 specifies that collected fees are to be used solely to fund community facilities and infrastructure in Visitation Valley, including but not limited to: (1) capital improvements to library facilities; (2) playgrounds; (3) recreational facilities; (4) open space; (5) childcare; and (6) transportation. Any expenditure from the fund must be approved by the Board of Supervisors. No funds may be used to pay administrative costs except for the administration of this fund in an amount not to exceed 4% of the fund's annual revenue.

Table B1.1: Visitation Valley Community Infrastructure Impact Fee Summary

Fiscal Year	Beginning Year Balance	Fee Revenue Collected	Interest Earned	Funds Expended	Year-End Balance
FY 2005-2006	\$ -	\$ -	\$ -	\$ -	\$ -
FY 2006-2007	\$ -	\$ -	\$ -	\$ -	\$ -
FY 2007-2008	\$ -	\$ 110,632	\$ 2,343	\$ -	\$ 112,975
FY 2008-2009	\$ 112,975	\$ 94,934	\$ 2,920	\$ -	\$ 210,829
FY 2009-2010	\$ 210,829	\$ 1,133,830	\$ 7,264	\$ -	\$ 1,351,923
FY 2010-2011	\$ 1,351,923	\$ 76,593	\$ 14,288	\$ 6,408	\$ 1,436,396
FY 2011-2012	\$ 1,436,396	\$ 100,940	\$ 16,528	\$ 83	\$ 1,553,781
FY 2012-2013	\$ 1,553,781	\$ 391,274	\$ 11,547	\$ 1,327,713	\$ 628,889
FY 2013-2014	\$ 628,889	\$ -	\$ 4,117	\$ 15,711	\$ 617,295 ⁽¹⁾
Total		\$ 1,908,204	\$ 59,007	\$ 1,349,915	

Notes:

(1) During FY 2013-14, \$15,711 was spent on program administration, which should be counted as part of the 4% cap for administration cost of the fund. However, the department will true up on the 4% cap of administration cost on a five year basis.

Table B1.2: Visitation Valley Community Infrastructure Impact 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
FY 2010-2011	113 Diamond Cove	15,692
FY 2010-2011	101 Executive Park Blvd.	60,900
FY 2011-2012	101 Executive Park Blvd.	59,080
FY 2011-2012	100 Diamond Cove	8,769
FY 2011-2012	113 Diamond Cove	15,692
FY 2011-2012	201 Diamond Cove	7,533
FY 2011-2012	213 Diamond Cove	2,825
FY 2011-2012	112 Diamond Cove	7,041
FY 2012-2013	101 Otter Cove Ter	10,595
FY 2012-2013	108 Seal Cover Ter	7,323
FY 2012-2013	113 Seal Cover Ter	9,324
FY 2012-2013	115 Otter Cove Ter	12,694
FY 2012-2013	120 Diamond Cove Ter	9,697
FY 2012-2013	200 Diamond Cove Ter	7,323
FY 2012-2013	100 Diamond Cove Ter	35,075
FY 2012-2013	101 Otter Cove Ter	42,948
FY 2012-2013	108 Seal Cover Ter	29,507
FY 2012-2013	112 Diamond Cove Ter	28,164
FY 2012-2013	113 Seal Cover Ter	37,296
FY 2012-2013	115 Otter Cove Ter	51,315
FY 2012-2013	120 Diamond Cove Ter	39,075
FY 2012-2013	200 Diamond Cove Ter	29,507
FY 2012-2013	201 Diamond Cove Ter	30,132
FY 2012-2013	213 Diamond Cove Ter	11,298

Table B1.3: Visitation Valley Community Infrastructure Impact Fees Expenditure Detail

Fiscal Year	Project Title	Fee Amount Expended	Project Expenditures, All Sources	Estimated % of Project Funded by
FY 2010-11	Utility Undergrounding on section of Leland Avenue from Bayshore Boulevard to Delta Street	6,408	N/A	N/A
FY 2011-12	Utility Undergrounding on section of Leland Avenue from Bayshore Boulevard to Delta Street	83	N/A	N/A
FY 2012-13	San Francisco Public Library - Visitation Valley Branch on Buildings, Structures, & Improvement Project	1,327,713	9,350,000	14%
FY 2013-14	Program administration	15,711	N/A	N/A
Total		1,349,915		

C. Market and Octavia

The Market and Octavia Area Plan was adapted to direct new market rate housing into the Market and Octavia area. The Area Plan covers the general area within a short walking distance of Market Street between the Van Ness Avenue and Church Street Muni stations and along the new Octavia Boulevard on the former Central Freeway right-of-way. The Market and Octavia Area Plan adopted a layered approach to impact fees. All new residential and commercial projects will contribute to the Market and Octavia Community Improvements Fund and projects that seek additional density through purchase of density credits, an option only available to select parcels in the Van Ness and Market Downtown Residential Special Use District, will also contribute to the Van Ness and Market Community Facilities Infrastructure Fund, which is described in Section D of this report. On February 24, 2011, the Area Plan was extended to include the Upper Market Neighborhood Commercial District (NCD) to capture an increased amount of new residential and commercial development.

C1. Market and Octavia Affordable Housing Fee and Upper Market Neighborhood Commercial District

Background. The Market and Octavia Affordable Housing Fee, which became effective in May 2008, requires new development projects in the Market Octavia Plan Area (which includes the Van Ness and Market Special Use District) and the Upper Market NCD subject to the Inclusionary Affordable Housing Program to pay an additional affordable housing fee per square foot of residential transit Oriented District (RTO). The fee schedule below outlines the current fees (effective January 1, 2015).

Table C1.1: Market and Octavia Affordable Housing Fee and Upper Market Neighborhood Commercial District Inclusionary Housing Fee

	Van Ness/Market Special Use District	NCT	RTO
Net Addition of Residential Use or Change of Use to Residential Use	\$8.74/gsf	\$4.37/gsf	\$0.00/gsf
Replacement of, or Change of Use From, Non-Residential to Residential Use	\$4.61/gsf	\$0.24/gsf	\$0.00/gsf
Replacement of, or Change of Use From, PDR to Residential Use	\$6.67/gsf	\$2.31/gsf	\$0.00/gsf

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 a unit that is designated as part of a below market rate unit under the Planning Code.

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. The Mayor’s Office of Housing is required to spend the 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.

Table C1.2: Market and Octavia Affordable Housing Fee and Upper Market Neighborhood Commercial District Inclusionary Housing Fee Summary

Fiscal Year	Beginning Year Balance	Fee Revenue Collected	Interest Earned	Funds Expended	Year-End Balance
FY 2011-2012	\$ -	\$ 118,956	\$ -	\$ -	\$ 118,956
FY 2012-2013	\$ 118,956	\$ 262,278	\$ -	\$ -	\$ 381,234
FY 2013-2014	\$ 381,234	\$ 3,037,660	\$ 12,387	\$ -	\$ 3,431,281
Total		\$ 3,418,894	\$ 12,387	\$ -	\$ 3,431,281

Table C1.3: Market and Octavia Affordable Housing Fee and Upper Market Neighborhood Commercial District Inclusionary Housing Fees Collected by Payer

Fiscal Year	Address	Fee Amount Collected
FY 2011-2012	38 Dolores	21,242
FY 2011-2012	299 Valencia Street	97,715
FY 2012-2013	8 Octavia	262,278
FY 2013-2014	323 Octavia	103,337
FY 2013-2014	38 Dolores	372,704
FY 2013-2014	388 Fulton	37,636
FY 2013-2014	401 Grove	297,853
FY 2013-2014	100 Van Ness	1,680,094
FY 2013-2014	2200 Market	80,112
FY 2013-2014	1600 Market	186
FY 2013-2014	1998 Market	465,738
Total		3,418,894

C2. Market and Octavia Community Infrastructure Impact Fee

Background. The Market and Octavia Community Infrastructure Impact Fee became effective in April 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 current fee for residential development projects (effective January 1, 2015) is \$10.92 per additional gsf, and the fee for non-residential development projects is \$4.13 per additional gsf. The following fee schedule applies for replacement or change of use of space:

- \$6.80 per gross square foot for non-residential to residential
- \$8.86 per gross square foot for PDR to residential
- \$2.06 per gross square foot for PDR to non-residential

Fees collected are deposited in the Market and Octavia Community Improvements Fund. 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.

Table C2.1: Market and Octavia Community Infrastructure Impact Fee Summary

Fiscal Year	Beginning Year Balance	Fee Revenue Collected	Interest Earned	Funds Expended ⁽¹⁾	Year-End Balance ⁽²⁾
FY 2007-2008	\$ -	\$ -	\$ -	\$ -	\$ -
FY 2008-2009	\$ -	\$ 29,330	\$ -	\$ -	\$ 29,330
FY 2009-2010	\$ 29,330	\$ 78,808	\$ 1,537	\$ 2,972	\$ 106,703
FY 2010-2011	\$ 106,703	\$ 113,882	\$ 1,814	\$ -	\$ 222,400
FY 2011-2012	\$ 222,400	\$ 1,268,943	\$ 5,327	\$ 38,827	\$ 1,457,843
FY 2012-2013	\$ 1,457,843	\$ 2,466,982	\$ 18,593	\$ 420,000	\$ 3,523,418
FY 2013-2014	\$ 3,523,418	\$ 4,814,179	\$ 35,990	\$ 2,058,700	\$ 6,314,886
Total		\$ 8,772,124	\$ 63,261	\$ 2,520,499	

Note:

(1) Those funds which have been appropriated for designated uses and transferred to projects to implement them are considered as expended.

Table C2.2: Market and Octavia Community Infrastructure In Kind Improvements

Fiscal Year	Address	Fee Amount Waived	Description	Status
FY 2009-10	38 Dolores Street	513,000	Dolores Street and Market Street streetscape	Complete

Table C2.3: Market and Octavia Community Infrastructure Impact Fees Collected by Payer

Fiscal Year	Address	Fee Amount Collected
FY 2008-2009	435 Duboce Avenue	29,330
FY 2009-2010	74 Otis Street	74,288
FY 2009-2010	75 Lily Street	4,520
FY2010-2011	299 Valencia Street	86,474
FY2010-2011	580 Hayes Street	6,640
FY2010-2011	162 Landers Street	11,280
FY2010-2011	424 Octavia Street	2,560
FY2010-2011	432 Octavia Street	2,560
FY2010-2011	370 Linden Street	1,808
FY2010-2011	N/A	2,560
FY2011-2012	205 Franklin Street	84,048
FY2011-2012	543 Grove Street	10,559
FY2011-2012	55 Dolores Street	9,571
FY2011-2012	616 20th Street	4,606
FY2011-2012	38 Dolores Street	959,127
FY2011-2012	299 Valencia Street	201,032
FY2012-2013	25 Dolores Street	110,214
FY2012-2013	489 Hayes Street	4,720
FY2012-2013	8 Octavia Street	671,624
FY2012-2013	230 Lily Street	7,971
FY2012-2013	335 Oak Street	10,771
FY2012-2013	543 Grove Street	42,235
FY2012-2013	100 Van Ness Avenue	820,160
FY2012-2013	1600 Market Street	33,573
FY2012-2013	1998 Market Street	336,923
FY2012-2013	2175 Market Street	188,577
FY2012-2013	2200 Market Street	66,090
FY2012-2013	350 Linden Street	19,718
FY2012-2013	401 Grove Street	221,857
FY2012-2013	299 Valencia Street	(67,454) ⁽¹⁾
FY2013-2014	380 Fulton Street	27,392
FY2013-2014	400 Grove Street	78,320
FY2013-2014	100 Van Ness Avenue	1,658,394
FY2013-2014	1600 Market Street	131,707
FY2013-2014	1998 Market Street	853,599
FY2013-2014	2200 Market Street	164,129
FY2013-2014	401 Grove Street	551,924
FY2013-2014	323 Octavia Street	1,814,326
FY2013-2014	370 Linden Street	3,489
FY2013-2014	388 Fulton Street	96,289
FY2013-2014	441 Linden Street	6,609
FY2013-2014	38 Dolores Street	(572,000) ⁽¹⁾
Total		8,772,124

Note:

(1) Negative amounts show corrections for the previous collections.

Table C2.4: Market and Octavia Community Infrastructure Impact Fee Expenditure Detail

Fiscal Year	Project Title	Fee Amount Expended	Project Expenditures, All Sources	Estimated % of Project Funded by
FY 2009-2010	Permit tracking system programming costs (DBI workorder)	2,972	N/A	N/A
FY 2011-2012	Implementing traffic changes for the Hayes 2-way street project (SFMTA workorder)	38,827	N/A	N/A
FY 2012-2013	Construction of Franklin Street Bulbouts (SFMTA)	250,000	250,000	100%
FY 2012-2013	Implementing traffic changes for the Haight 2-way street project (SFMTA)	330,000	5,900,000	6%
FY 2012-2013	Predevelopment of Pedestrian Improvements (SFMTA)	50,000	3,610,000	1%
FY 2013-2014	Labor Charges for Administration of Programs	18,700	N/A	N/A
FY 2013-2014	Implementing Community Challenge Grant Project (General Service Agency)	50,000	50,000	100%
FY 2013-2014	Planting and Maintenance of CIP Trees (Dept of Public Work)	50,000	50,000	100%
FY 2013-2014	Patricia's Green Rotating Art Project (Art Commission)	20,000	85,000	425%
FY 2013-2014	Bicycle Lane Improvements in Polk Street Northbound (SFMTA)	50,000	800,000	6%
FY 2013-2014	Pedestrian Improvements in Upper Market Street (SFMTA)	1,160,000	3,610,000	32%
FY 2013-2014	Pedestrian Improvements Franklin and Gough Intersections (SFMTA)	500,000	500,000	100%

D. Van Ness and Market Downtown Residential Special Use District

The Van Ness and Market Residential Special Use District (SUD) is comprised of the parcels zoned C-3-G (Downtown General Commercial) within the Market Octavia Plan area and fees are assessed to this area in addition to the fees under the Market and Octavia Area Plan. The SUD was adopted in 2008 to encourage the creation of dense residential development in an area which consists of back-office and industrial uses. The SUD seeks to also improve access to necessary public infrastructure and amenities in the area. The SUD area plan attempts to mitigate the impacts of this development by providing open space, streetscape improvements, community facilities and public transit. In addition, a Floor Area Ratio (FAR) bonus provision was adopted to create an economic incentive for developers to provide public infrastructure and amenities that improve the quality of life in the area.

D1. Van Ness and Market Affordable Housing and Neighborhood Infrastructure Fee

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 a fee, currently \$18.20, per net additional gsf of floor area in any portion of

building area exceeding the base development site floor area ratio (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 425.(a) 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.

No fees have been collected and no in-kind improvements have been provided since the fee's establishment in FY 2007-08. As no fees have been collected, no funds have been expended.

D2. 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 pay a fee, currently \$36.41, per net additional gsf 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. Planning Code Section 424.3(c) gives developers the option of providing an in-kind improvement in lieu of the fee. The amount of the fee waiver is \$18.20 per net additional gsf of floor area. In-kind improvements can include, but are not limited to: (1) open space acquisition and improvement (e.g. landscaping, seating, and lighting); (2) streetscape and pedestrian improvements (e.g. sidewalk widening, landscaping and trees, seating, other street furniture, signage, transit stop and subway station enhancements, roadway and sidewalk paving, and public art); and (3) and affordable housing.

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 Inclusionary Affordable Housing Program.

No fees have been collected since the fee was established in FY 2007-08. No in-kind improvements have been provided since the option to provide in-kind improvements was made available. Since no fee revenue has been collected, none of the Citywide Affordable Housing Fund expenditures have been funded through this fee.

E. Eastern Neighborhoods

The Eastern Neighborhoods are located in the eastside of South of Market and includes the Mission, Central Waterfront, East South of Market (SoMa), Western SoMa, and Showplace Square/Potrero Hill neighborhoods, which included largest area of industrially zoned land. With land in short supply in the City, the Eastern Neighborhood has become a target area for development to meet San Francisco's affordable housing needs. The Eastern Neighborhood Area Plan was adopted in 2008 to provide a significant amount of new housing affordable to all income levels while providing a comprehensive package of public benefits accessible to the area to address existing deficiencies and the impact of new developments. The Area Plan generally comprised of three zonings;(1)Residential zone, which is generally portions of the Mission, Potrero Hill and Dogpatch;(2) PDR where it is intended to ensure space for existing and new PDR businesses and activities;(3)Mixed-Use zone where it is intended to promote a mix of different types of activities. The Eastern Neighborhoods are subject to four distinct Fees, with collected funds dedicated to affordable housing, infrastructure improvements and open space in the Plan Area.

E1. Eastern Neighborhoods Area Plan Affordable Housing Requirement

Background. The Eastern Neighborhoods Area Plan Affordable Housing Requirement, which became effective in January 2009, applies to Eastern Neighborhood development projects that are 20 units or less or development projects less than 25,000 gross square feet. Developers may opt to pay a fee of \$48.54 per gsf of net new residential development instead of the standard Affordable Housing Fee requirements set forth in Section 415.1. The fee was previously known as the Eastern Neighborhoods Area Plan Alternative Affordable Housing 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. The Mayor's Office of Housing is responsible for 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.

No fees have been collected since the fee was established in FY 2009-10. Since no fee revenue has been collected, none of the Citywide Affordable Housing Fund expenditures have been funded through this fee.

E2. 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 Inclusionary Affordable Housing Program, for Urban Mixed Use (UMU) Zoning Districts of the Eastern Neighborhoods. The Inclusionary Affordable Housing Program requires a 20 percent fee, 15 percent of total units to be set-aside for on-site affordable housing, or 20 percent of total units to be off-site affordable housing units.

Planning Code Section 419 outlines the higher set-aside requirements for the UMU Zoning Districts of Eastern Neighborhoods. The affordable housing set asides are based on three Tiers,

which dictate the height increases allowed for sites designated as a particular tier. The table below outlines the set-asides.

Table E2.1: Eastern Neighborhoods Affordable Housing Requirements UMU Area Set Asides

Tier	Height Increase Allowed	Minimum On-site Affordable Housing Set-Aside	Off-Site/In-Lieu Requirement
A	8 feet or less, or a reduction in height	18% of total units	23% of total units
B	9-28 feet	20% of total units	25% of total units
C	29 feet or more	22% of total units	27% of total units

The units set-aside must be occupied by income-eligible households. 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 qualified households; or provide units as affordable to qualified "middle income" households.

Designated Use of Funds. Any fees collected are deposited into the Citywide Affordable Housing Fund administered by the Mayor’s Office of Housing. See the Planning Code Section 415.5 and Section H3 “Inclusionary Affordable Housing Program” in this report for a summary of how funds may be used.

Table E2.2: Eastern Neighborhoods Affordable Housing Requirements UMU Area In-Lieu Fees Summary

Fiscal Year	Beginning Year Balance	Fee Revenue Collected	Interest Earned ⁽¹⁾	Funds Expended	Year-End Balance ⁽²⁾
FY 2007-2008	\$ -	\$ -	\$ -	\$ -	\$ -
FY 2008-2009	\$ -	\$ -	\$ -	\$ -	\$ -
FY 2009-2010	\$ -	\$ -	\$ -	\$ -	\$ -
FY 2010-2011	\$ -	\$ -	\$ -	\$ -	\$ -
FY 2011-2012	\$ -	\$ -	\$ -	\$ -	\$ -
FY 2012-2013	\$ -	\$ -	\$ -	\$ -	\$ -
FY 2013-2014	\$ -	\$ 1,526,796	\$ -	\$ -	\$ 1,526,796
Total		\$ 1,526,796	\$ -	\$ -	

Table E2.3: Eastern Neighborhoods Affordable Housing Requirements UMU Area In-Lieu Fees Collected by Payers

Fiscal Year	Address	Collected
FY 2013-2014	1717 17th Street	174,697
FY 2013-2014	2652 Harrison Street	1,139,680
FY 2013-2014	310 Carolina Street	212,419
Total		1,526,796

E3. 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. The fee varies by tier, and current fees (effective January 1, 2015) are as shown in the table below.

Table E3.1: Eastern Neighborhoods Infrastructure Impact Fee

Tier	Height Increase Allowed	Fee (Residential Development)	Fee (Non-Residential Development)
1	8 feet or less	\$9.71 per gross square foot	\$7.28 per gross square foot
2	9-28 feet	\$14.56 per gross square foot	\$12.14 per gross square foot
3	29 feet or more	\$19.42 per gross square foot	\$16.99 per gross square foot

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:

Table E3.2: Eastern Neighborhoods Infrastructure Impact Fee Allocation (excluding designated affordable housing zones)

Improvement Type	Residential	Non-Residential
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%

Pursuant to Planning Code Section 423.5, funds collected in designated affordable housing zones within the Eastern Neighborhood (Mission Neighborhood Commercial Transit District and Mixed Use Residential District) are to be allocated according to the following table:

Table E3.3: Eastern Neighborhoods Infrastructure Impact Fee Allocation (designated affordable housing zones)

Improvement Type	Residential	Non-Residential
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%

The allocations set forth by the Section 423.5 have not been processed. \$1.3 million of fee collections from Mission Neighborhood Commercial Transit District and \$1.0 million of fee collections from South of Market Mixed Use Residential District are estimated to be transferred to Citywide Affordable Housing Fund in FY2014-15.

Table E3.4: Eastern Neighborhoods Infrastructure Impact Fee Infrastructure Impact Fee Summary

Fiscal Year	Beginning Year Balance	Fee Revenue Collected	Interest Earned ⁽¹⁾	Funds Expended ⁽²⁾	Year-End Balance
FY 2008-2009	\$ -	\$ 6,552	\$ 3	\$ -	\$ 6,555
FY 2009-2010	\$ 6,555	\$ 331,454	\$ 757	\$ 3,098	\$ 335,668
FY 2010-2011	\$ 335,668	\$ 146,187	\$ 4,157	\$ -	\$ 486,012
FY 2011-2012	\$ 486,012	\$ 134,924	\$ 5,997	\$ -	\$ 626,933
FY 2012-2013	\$ 626,933	\$ 2,576,371	\$ 16,937	\$ 1,104,131	\$ 2,116,111
FY 2013-2014	\$ 2,116,111	\$ 6,999,190	\$ 24,322	\$ 1,699,142	\$ 7,440,480
Total		\$ 10,194,678	\$ 52,174	\$ 2,806,371	

Notes:

(1) Prior to FY 2013-2014, the fund did not accrue interest in error. In FY 2013-2014, the interest rate was calculated using the monthly cash balance and applicable monthly interest rates since the first deposit in FY 2008-2009, and the cash was transferred to cover the lost interest revenue in the prior years and part of FY 2013-14. This table shows as if the interest revenue had been accrued in the fund correctly.

(2) Those funds which have been appropriated for designated uses and transferred to projects to implement them are considered as expended.

Table E3.5: Eastern Neighborhoods Infrastructure Impact Fee Infrastructure In-Kind Improvements

Fiscal Year	Address	Fee Amount Waived	Description	Status
FY 2009-2010	178 Townsend/2235 3rd Street	1,915,560	6,260 square foot childcare facility at 2235 Third Street	Complete
FY2012-2013	1000 16th Street (aka Daggett Triangle)	1,800,000	Daggett Triangle Park	In progress
FY2013-2014	350 8th Street	1,800,000	Ringold Street Streetscape Improvements	Pending
FY2013-2014	650 Indiana Street	850,000	Dogpatch Art Plaza	Pending

Table E3.6: Eastern Neighborhoods Infrastructure Impact Fee Infrastructure Impact Fees Collected by Payer

Fiscal Year	Address	Fee Amount Collected	Fiscal Year	Address	Fee Amount Collected
FY 2008-2009	980 Harrison Street	6,552			
FY 2009-2010	425 Bryant Street	11,104	FY 2012-2013 (cont'd)	808 Brannan Street	29,595
	655 Fourth Street	21,500		1550 Bryant Street	51,945
	170 Clara Street	14,296		2324 19th Street	2,255
	445-449 Tehama Street	1,392		132 Hawthorne Street	45,315
	2730 16th Street	13,674		132 Hawthorne Street	20,690
	750 Second Street	269,488		740 Valencia Street	2,564
FY 2010-2011	2225 3rd Street	59,950	FY 2013-2014	1133 19th Street	9,646
	342 South Van Ness	6,048		1380 7th Street	739,521
	620 Treat Avenue	2,694		1400 7th Street	170,765
	19 Capp Street	4,800		170 Cypress Street	2,304
	893 Folsom	966		248 9th Street	150,758
	2660 Harrison Street	10,284		251 Arkansas Street	3,982
	134 Barlett Street	4,424		2558 Mission Street	283,408
	893 Folsom Street	966		300 South Van Ness Avenue	55,211
	574 Natoma Street	8,640		324 5th Street	9,539
	N/A	47,415		333 Brannan Street	1,690,768
FY 2011-2012	960 Harrison Street	15,200	3360 20th Street	15,989	
	720 York Street	2,798	345 Brannan Street	1,182,179	
	38 Harriet Street	19,302	372 5th Street	44,157	
	620 Treat Avenue	10,051	444 De Haro Street	300,460	
	145 Albion Street	8,815	455 Potrero Avenue	12,935	
	574 Natoma Street	36,326	480 Potrero Avenue	122,252	
	616 20th Street	29,454	500 2nd Street	48,174	
	1731 15th Street	5,840	665 3rd Street	410,684	
FY 2012-2013	3418 26th Street	30,628	671 Harrison Street	35,367	
	111 Townsend Street	29,690	685 Florida Street	76,080	
	12 Sherman Street	6,867	838 Kansas Street	6,118	
	1340 Natoma Street	4,612	851 Tennessee Street	38,419	
	147 South Park	8,622	930 Shotwell Street	10,905	
	1875 Mission Street	40,118	938 Howard Street	82,229	
	2000 20th Street	2,690	1340 Natoma Street	18,709	
	2121 3rd Street	87,522	2000 20th Street	11,023	
	240 5th Street	217,761	240 5th Street	897,902	
	2660 Hassison Street	10,275	2660 Harrison Street	41,965	
	275 Brannan Street	154,230	3418 26th Street	125,468	
	3010 20th Street	4,638	400 South Van Ness Avenue	264,514	
	400 South Van Ness Avenue	85,141	616 20th Street	122,184	
	411 Valencia Street	122,696	953 Indiana Street	6,608	
	808 Brannan Street	72,777	500 2nd Street	24,420	
	888 Brannan Street	646,091	665 3rd Street	1,209	
	900 Folsom Street	402,725	240 5th Street	1,339	
	953 Indiana Street	5,883			
	2225 3rd Street	247,266	Total	10,194,678	
	2730 17th Street	3,120			
38 Harriet Street	79,106				
740 Valencia Street	15,726				
888 Brannan Street	134,959				

Table E3.7: Eastern Neighborhoods Infrastructure Impact Fee Infrastructure Impact Fee Expenditure Detail

Fiscal Year	Project Title	Fee Amount Expended	Project Expenditures, All Sources	Estimated % of Project Funded by Fees
FY 2009-2010	Permit tracking system programming costs (DBI workorder)	\$ 3,098	N/A	N/A
FY 2012-2013	Labor charges for Administration of Programs	\$ 104,131	N/A	N/A
FY 2013-2014	Labor charges for Administration of Programs	\$ 127,442	N/A	N/A
FY 2013-2014	17th & Folsom Park Project Purchase 17th and Folsom parcel from SFPUC (Dept of Recreation & Park)	\$ 1,300,000	\$ 1,300,000	100%
FY 2013-2014	SOMA Park Rehabilitation Project Construction hard cost for South Park (Dept of Recreation & Park)	\$ 100,000	\$ 100,000	100%
FY 2013-2014	Community Opportunity Grant Project (General Service Agency)	\$ 25,000	\$ 25,000	100%
FY 2013-2014	16th Street Improvements Conceptual Engineering Report & Folsom Street Improvements (SFMTA)	\$ 845,000	\$ 67,000,000	1%
FY 2013-2014	Folsom Street Improvements Installation of Buffered Bike Lane (SFMTA)	\$ 250,000	\$ 250,000	100%
FY 2013-2014	Transfer Out to: Public Library for Library Materials	\$ 51,700	\$ 51,700	N/A

E4. 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, or a public sitting area in a galleria, 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 for providing open space if a fee \$0.97 for each square foot of open space otherwise required to be provided is paid to the Open Space Fund.

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 DBI and administered by the Recreation and Park Department.

Through FY 2013-14, no developers subject to the open space requirement in SOMA have opted to pay the in-lieu fee.

E5. Alternative Means of Satisfying the Open space Requirement in the Eastern Neighborhoods 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, a public sitting area in a galleria, arcade, or pedestrian mall or walkway. Effective December 2008, Planning Code Section 426 states that the open space requirement for Eastern Neighborhoods Mixed Use Districts may be satisfied through payment of a fee of \$92.23 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.

Table E5.1: Alternative Means of Satisfying the Open space Requirement in the Eastern Neighborhoods Mixed Use Districts In-Lieu Fees Summary

Fiscal Year	Beginning Year Balance	Fee Revenue Collected	Interest Earned ⁽¹⁾	Funds Expended	Year-End Balance
FY 2007-2008	\$ -	\$ -	\$ -	\$ -	\$ -
FY 2008-2009	\$ -	\$ -	\$ -	\$ -	\$ -
FY 2009-2010	\$ -	\$ -	\$ -	\$ -	\$ -
FY 2010-2011	\$ -	\$ -	\$ -	\$ -	\$ -
FY 2011-2012	\$ -	\$ -	\$ -	\$ -	\$ -
FY 2012-2013	\$ -	\$ 50,285	\$ -	\$ -	\$ 50,285
FY 2013-2014	\$ 50,285	\$ 26,967	\$ -	\$ -	\$ 77,252
Total		\$ 77,252	\$ -	\$ -	

Note:

(1) This fund did not accrue any interest in error and cash will be transferred to cover the lost interest revenue in FY2014-15.

Table E5.2: Alternative Means of Satisfying the Open space Requirement in the Eastern Neighborhoods Mixed Use Districts In-Lieu Fees Collected by Payer

Fiscal Year	Address	Collected
FY 2012-2013	808 Brannan Street	29,595
FY 2012-2013	132 Hawthorne Street	20,690
FY 2013-2014	665 3rd Street	1,209
FY 2013-2014	500 2nd Street	24,420
FY 2013-2014	240 5th Street	1,339
Total		77,252

E6. Payment in Case of Variance or Exception For Required Open Space

Background. Planning Code Section 329 requires large projects proposed in Eastern Neighborhoods Mixed Use Districts to be reviewed directly by the Planning Commission. Large projects are defined in the code as followings: (1) construction of a new building or addition to 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) effective November 3, 2011 (with the adoption of Ordinance 196-11), a project that includes a vertical addition to an existing building with a height of 75 feet or less that results in a total building height greater than 75 feet. The Code no longer defines projects having 200 or more linear feet of contiguous street frontage on any public right of way. These large projects may seek specific exceptions, including an exception from residential usable open space requirements, and instead pay a fee. In circumstances where such exception is granted, a fee of \$396.84 can 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 \$396.84 fee should a variance from usable open space requirements for residential uses be granted by the Zoning Administrator.

Designated Use of Funds. Fees collected from Eastern Neighborhoods Mixed Use Districts 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.

No open space in-lieu fees have been collected for Eastern neighborhood Mixed Use Districts and as no fees have been collected, no funds have been expended.

F. Balboa Park Community

The Balboa Park Community is located in south central San Francisco. The Balboa Park Station Area Plan was adopted in 2009 to improve neighborhood character, the neighborhood commercial district, and transit by increasing the housing and retail capacity in the area. The Balboa Park Station Area Plan will mitigate impacts from new development through street improvements, transit improvements, and community facilities and services improvements.

F1. 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 \$9.71 per net addition of gross square feet for residential use projects and \$1.82 per net addition of gross square feet for non-residential use projects. Different fees are applied if use of a space is changed or replaced as follows:

- Non-residential to residential: \$7.89 per gross square foot
- Production, distribution and repair (PDR), to residential: \$8.80 per gross square foot
- PDR to non-residential: \$0.91 per gross square foot

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. Funds may also be used to commission economic analyses and to pay for administrative or legal costs. The Planning Code further specifies that fees collected should be deposited into specific accounts by improvement type:

- 38% of fees shall go towards streets
- 13% shall go towards transit
- 30% shall go towards parks, plazas and open space
- 19% shall go towards community facilities and other services.

Table F1.1: Balboa Park Community Infrastructure Impact Fee Summary

Fiscal Year	Beginning Year Balance	Fee Revenue Collected	Interest Earned	Funds Expended	Year-End Balance
FY 2008-09	\$ -	\$ -	\$ -	\$ -	\$ -
FY 2009-10	\$ -	\$ -	\$ -	\$ -	\$ -
FY 2010-11	\$ -	\$ -	\$ -	\$ -	\$ -
FY 2011-12	\$ -	\$ -	\$ -	\$ -	\$ -
FY 2012-13	\$ -	\$ 11,202	\$ -	\$ -	\$ 11,202
FY 2013-14	\$ 11,202	\$ 40,336	\$ -	\$ -	\$ 51,538
Total		\$ 51,538	\$ -	\$ -	

Table F1.2: Balboa Park Community Infrastructure In-Kind Improvements

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

Table F1.3: Balboa Park Community Infrastructure Collected by Payer

Fiscal Year	Address	Fee Amount Collected
FY 2012-2013	1100 Ocean Avenue	11,202
FY 2013-2014	270 Brighton Avenue	40,336
Total		51,538

G. Downtown Commercial C-3 District

The Downtown C-3 District is a center for city, regional, national and international commerce. The Plans were adopted in 1985 to acquire and develop public recreation and park facilities for use by the daytime population of the District.

The Downtown C-3 District is composed of four separate districts, as follows: C-3-O (Downtown Office); C-3-R (Downtown Retail); C-3-G (Downtown General Commercial); C-3-S (Downtown Support). The C-3-O district has a subdistrict for special development called the C-3-O(SD) district. The Are Plan for C-3-O(SD) (aka, Transit Center District Plan) was adopted in 2012 to build on 1985 Downtown Plan that envisioned the area around the Transbay Terminal as the heart of the new downtown.

G1. 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 current fee (effective January 1, 2015) was set at \$2.31 per gsf on office development projects in the C-3 districts.

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.

Table G1.1: Downtown Park Fee Summary

Fiscal Year	Beginning Year		Fee Revenue			Year-End Balance
	Balance	Collected	Interest Earned	Funds Expended	Year-End Balance	
Prior to	\$ -	\$ 2,544,866	\$ 433,887	\$ 1,908,813	\$ 1,069,940	
FY 1997-1998	\$ 1,069,940	\$ 16,310	\$ 62,008	\$ -	\$ 1,148,258	
FY 1998-1999	\$ 1,148,258	\$ -	\$ 53,440	\$ -	\$ 1,201,698	
FY 1999-2000	\$ 1,201,698	\$ 906,042	\$ 90,689	\$ -	\$ 2,198,429	
FY 2000-2001	\$ 2,198,429	\$ 892,340	\$ 165,315	\$ -	\$ 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	\$ -	\$ 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 ⁽¹⁾	
FY 2007-2008	\$ 3,276,110	\$ -	\$ 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	
FY 2010-2011	\$ 4,665,245	\$ -	\$ 40,809	\$ 2,105,135	\$ 2,600,919	
FY 2011-2012	\$ 2,600,919	\$ -	\$ 27,806	\$ 509,120	\$ 2,119,605	
FY 2012-2013	\$ 2,119,605	\$ 305,890	\$ 19,812	\$ 61,852	\$ 2,383,455	
FY 2013-2014	\$ 2,383,455	\$ 1,152,910	\$ 19,457	\$ 62,230	\$ 3,493,592	
Total		\$ 12,768,545	\$ 1,878,523	\$ 11,153,477		

Notes:

(1) \$25,000 payment from 725 Pine Street was incorrectly recorded at the time of the deposit and a correction was made in FY 2010-11. However, this table reflects this payment as if it were recorded correctly in FY 2006-07.

Table G1.2: Downtown Park In-Kind Improvements

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

Table G1.3: Downtown Park Fees Collected by Payer

Fiscal Year	Address	Fee Amount Collected
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
FY 2001-2002	SF Redevelopment Agency - Rincon 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 ⁽¹⁾	725 Pine Street	25,000
FY 2006-2007	835 Market Street	98,200
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
FY 2012-2013	120 Howard Street	142,658
FY 2012-2013	350 Mission Street	90,612
FY 2012-2013	505 Howard Street	72,620
FY 2013-2014	181 Fremont Street	119,684
FY 2013-2014	222 2nd Street	142,761
FY 2013-2014	505 Howard Street	415,673
FY 2013-2014	101 1st Street	474,792
Total		12,768,545

Note:

(1) The \$25,000 payment for Pine Street is now included in FY2010-11 to reflect the correction of an accounting error in FY 2006-07.

Table G1.4: Downtown Park Fee Expenditure Detail

Project Name		Prior to 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	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	Total
Mid-Embarcadero Music Concourse (status: complete)	Fee Amount Expended		469,112	83,441	(83,441)					4,142	34,035	8,746				516,035
	Project Expenditures, All Sources		1,148,478	83,441	(83,441)					4,142	34,035	8,746				1,195,401
	Estimated % of Project Funded by Fees		41%	100%	100%					100%	100%	100%				43%
Union Square Renovation (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
Renovation of Sue Bierman Park (status: in progress)	Fee Amount Expended				69,649	4,848	2,145	151,908	42,066	35,820	30,571	1,153,024	180,209			1,670,240
	Project Expenditures, All Sources				69,649	4,848	2,145	151,908	42,066	35,820	30,571	1,153,024	180,209			1,670,240
	Estimated % of Project Funded by Fees				100%	100%	100%	100%	100%	100%	100%	100%	100%			100%
Audits (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%
City & County of San Francisco Impact Fee Study	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%
Construction of Victoria Manolo Draves Park (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%
Other (2)	Fee Amount Expended	1,908,813			900,000	900,000					69,185	943,365	328,911	61,852	62,230	5,174,356
	Project Expenditures, All Sources	1,908,813			900,000	900,000					69,185	943,365	328,911	61,852	62,230	5,174,356
	Estimated % of Project Funded by Fees	100%			100%	100%					100%	100%	100%	100%	100%	100%
Total	Fee Amount Expended	1,908,813	2,869,112	983,441	886,208	910,274	137,351	385,148	161,039	39,962	133,791	2,105,135	509,120	61,852	62,230	9,244,664
	Project Expenditures, All Sources	1,908,813	1,148,478	83,441	886,208	910,274	1,805,636	1,684,491	293,729	39,962	133,791	2,105,135	509,120	61,852	62,230	9,724,348
	Estimated % of Project Funded by Fees	100%	250%	1179%	100%	100%	8%	23%	55%	100%	100%	100%	100%	100%	100%	95%

Notes:

(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, \$900,000 in FY 2004-05, and \$800,000 in FY 2010-11) and ADA remediation at Union Square (\$69,185 in FY 2009-10, \$143,365 in FY 2010-11, and \$328,911 in FY 2011-12, \$61,852 in FY 2012-13, and \$62,230 in FY 2013-14).

G2. Transit Center District Open Space Impact Fee

Background. Transit Center District Open Space Impact Fee, which became effective in September 2012, was created to address anticipated public open space amenities shortage from new development. Fee is applicable to any development project in the C-3-O(SD) District that result in at least one new residential unit, new group housing facility or residential care facility, addition of space of more than 800 gross square feet, conversion of existing space use. Planning Code Section 424.6 establishes fee schedule for development projects subject to the fee. The fee varies by type of development, and current fees (effective January 1, 2015) are as shown in the table below. Base fee is assessed on all applicable square footage for the entire development and additional fee is assessed for developments that result in the Floor Area Ratio exceeding 9:1.

Table G2.1: Transit Center District Open Space Impact Fee

Use	Base Fee	GSF Above 9:1
Residential	\$2.74/gsf	N/A
Office	\$3.29/gsf	\$7.68/gsf
Retail	\$5.49/gsf	\$4.94/gsf
Hotel	\$4.39/gsf	N/A
Institutional/Cultural/ Medical	\$5.49/gsf	\$4.72/gsf
Industrial	\$2.74/gsf	N/A

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 Transit Center District Open Space 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 both new and existing public open spaces and recreational facilities in the Transit Center District Plan Area, the greater downtown, and citywide as established in the Transit Center District Plan and the Transit Center District Plan Implementation Program Document and supported by the findings of the Downtown Open Space Nexus Study. The Funds may also be used for administrative costs and to fund economic analyses and legal costs associated with any legal challenge as long as it does not exceed 5 percent of total expenditure.

Table G2.2: Transit Center District Open Space Impact Fee Summary

Fiscal Year	Beginning Year Balance	Fee Revenue Collected	Funds Expended	Year-End Balance
FY 2011-2012	\$ -	\$ -	\$ -	\$ -
FY 2012-2013	\$ -	\$ -	\$ -	\$ -
FY 2013-2014	\$ -	\$ 313,500	\$ 313,500	\$ -
Total		\$ 313,500	\$ 313,500	

Table G2.3: Transit Center District Open Space Impact Fees Collected by Payer

Fiscal Year	Address	Fee Amount Collected
FY 2013-2014	101 1st Street	313,500
Total		313,500

Table G2.4: Transit Center District Open Space Impact Fee Expenditure Detail

Fiscal Year	Project Title	Fee Amount Expended	Project Expenditures, All Sources	Estimated % of Project Funded by Fees
FY 2013-2014	Central Subway Plaza/Chinatown Project	313,500	6,980,000	4%

G3. Transit Center District Transportation and Street Improvement Impact Fee

Background. Transit Center District Transportation Street Improvement Impact Fee, which became effective in September 2012, was created to address new burdens on existing streets and transportation systems, and the need for new and enhanced transportation services and improvements to rights-of-way for all modes of transportation. Fee is applicable to any development project in the C-3-O(SD) District that result in at least one new residential unit, new group housing facility or residential care facility, addition of space of more than 800 gross square feet, conversion of existing space use. Planning Code Section 424.7 establishes fee schedule for development projects subject to the fee. The fee varies by type of development, and current fees (effective January 1, 2015) are as shown in the table below. Base fee and Transit Delay Mitigation Fee are assessed on all applicable square footage for the entire development and additional fee is assessed for developments that result in the Floor Area Ratio (FAR) exceeding 9:1 and 18:1.

Table G3.1: Transit Center District Transportation and Street Improvement Impact Fee

Use	Transit Delay Mitigation	Base Fee	GSF Above 9:1	GSF Above 18:1
Residential	\$0.07/gsf	\$4.32/gsf	\$6.58/gsf	\$3.29/gsf
Office	\$0.22/gsf	\$4.17/gsf	\$21.40/gsf	\$10.97/gsf
Retail	\$2.14/gsf	\$2.25/gsf	\$21.40/gsf	\$10.97/gsf
Hotel	\$0.11/gsf	\$4.28/gsf	\$8.78/gsf	\$3.29/gsf
Institutional/ Cultural/Medical	\$0.33/gsf	\$4.06/gsf	\$21.40/gsf	\$10.97/gsf
Industrial	N/A	\$4.39/gsf	N/A	N/A

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 Transit Center District Open Space Fund. Expenditures must be recommended by the Planning Commission and approved by the Board of Supervisors. The Fund is to study, design, engineer, develop and implement transportation infrastructure, facilities, equipment, services and programs as well as improvements to public streets, in the

Transit Center District Plan Area, the greater downtown, as established in the Transit Center District Plan and the Transit Center District Implementation Program Document and supported by the findings of the Transit Center District Plan Transportation and Street Improvement Nexus Study. The Funds may also be used for administrative costs and to fund economic analyses and legal costs associated with any legal challenge as long as it does not exceed 5 percent of total expenditure.

Table G3.2: Transit Center District Transportation and Street Improvement Impact Fee Summary

Fiscal Year	Beginning Year Balance	Fee Revenue Collected	Funds Expended	Year-End Balance
FY 2011-2012	\$ -	\$ -	\$ -	\$ -
FY 2012-2013	\$ -	\$ -	\$ -	\$ -
FY 2013-2014	\$ -	\$ 46,208	\$ 46,208	\$ -
Total		\$ 46,208	\$ 46,208	

Table G3.3: Transit Center District Transportation and Street Improvement Impact Fee Expenditure Detail

Fiscal Year	Project Title	Fee Amount Expended	Project Expenditures, All Sources	Estimated % of Project Funded by Fees
FY 2013-2014	Central Subway Plaza/Chinatown Project	46,208	6,980,000	1%

G4. Downtown Payment in Case of Variance or Exception For Required Open Space

Background. Planning Code Section 427 grants option to developers in Eastern Neighborhoods to pay a in lieu fee to get exempt from the open space requirements under Planning Code Section 329. Ordinance 182-12, effective September 7, 2012, amended the code to add Planning Code Section 427(b). In circumstances where such exception is granted, C-3-O(SD) District is subject to a current fee of \$1,609 (effective January 1, 2015) for each square foot of usable open space not provided if a variance is granted by the Zoning Administrator to reduce the amount of open space required.

Designated Use of Funds. In lieu payments collected are to be deposited into the Transit Center District Open Space 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 for the purpose acquiring, designing, and improving public open space, recreational

No open space in-lieu fees have been collected for C-3-O(SD) Districts and as no fees have been collected, no funds have been expended.

H. Citywide

Citywide impact fees are applied to new and increased development in the City irrespective of the City neighborhood in which the development occurs. Fees are assessed to pay for and/or defray the costs of infrastructure or facilities required to meet additional demand for specified services. Individual citywide impact fees are dedicated towards particular types of infrastructure including:

affordable housing, childcare facilities, transit facilities, public art, and water and wastewater treatment.

H1. 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 in the City above 3,000 square feet.

The fee is imposed on all new non-residential development, with some exemptions. The current inflation-adjusted fee of \$12.06 per gsf is imposed for 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 are charged the inflation-adjusted fee of \$9.65 per gsf of new development. Developers do not have the option of providing an in-kind improvement in lieu of paying the fee. Beginning July 1, 2010, developers no longer had the option of paying the fee in installments with interest. However, developers did have the option of deferring the fee while the Fee Deferral Program was effective from July 1, 2010 to July 1, 2013 (see introduction for program details).

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 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 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.

Table H1.1: Transit Impact Development Fee Summary

Fiscal Year	Beginning Year Balance	Fee Revenue Collected ⁽¹⁾	Interest Earned	Funds Expended	Year-End Balance
Prior to FY					
1998-99	0	89,634,323	0	32,157,169	57,477,154
FY 1998-99	57,477,154	749,725	3,112,190	4,950,958	56,388,111
FY 1999-00	56,388,111	5,515,492	3,097,040	4,643,206	60,357,437
FY 2000-01	60,357,437	2,945,978	3,207,310	9,047,790	57,462,935
FY 2001-02	57,462,935	7,879,767	2,497,164	18,113,104	49,726,762
FY 2002-03	49,726,762	4,023,552	1,159,141	10,567,690	44,341,765
FY 2003-04	44,341,765	1,344,207	868,128	10,020,677	36,533,423
FY 2004-05	36,533,423	928,449	721,005	6,168,613	32,014,264
FY 2005-06	32,014,264	1,161,809	1,045,325	11,072,282	23,149,116
FY 2006-07	23,149,116	1,980,198	978,028	11,158,131	14,949,211
FY 2007-08	14,949,211	889,475	807,997	805,075	15,841,608
FY 2008-09	15,841,608	4,513,011	426,248	6,615,073	14,165,794
FY 2009-10	14,165,794	1,849,047	171,615	14,207,719	1,978,737
FY 2010-11	1,978,737	1,048,049	47,466	570,686	2,503,566
FY 2011-12	2,503,566	1,691,289	25,879	1,885,574	2,335,160
FY 2012-13	2,335,160	4,720,312	38,535	658	7,093,349
FY 2013-14	7,093,349	12,572,845	62,224	2,360	19,726,059
Total		143,447,528	18,265,296	141,986,765	

Notes:

(1) Fee revenue collected includes installment interest payments.

Table H1.2: Transit Impact Development Fees Collected by Payer

Fiscal Year	Address	Fee Amount Collected	Fiscal Year	Address	Fee Amount Collected	
FY 1999-00	101 2nd Street	1,307,576	FY 2007-08	52 Dore St	20,250	
	1199 Bush	221,832		Pier 1,1.5, 3 & 5	117,750	
	126 South Park Ave	5,936	FY 2008-09	555 Mission Street	2,293,864	
	150 California	773,930		535 Mission Street	1,468,800	
	199 Fremont	2,007,710		500 8th Street	621	
	FY 2000-01	275 Sacramento	254,520	FY 2009-10	One Kearny / 710 Market St	135,475
		616 Minna	30,263		77 Van Ness Avenue	99,805
		One Market	164,000		2369 Market Street Project	16,000
215 Fremont		124,750	2460 Alameda St		172,638	
475 Brannan		317,500	2369 Market Street Project		9,375	
601 Townsend		352,355	1311 22nd Street	19,138		
680 2nd Street		306,455	875 Howard St. Project	646,890		
1301 Sansome		48,341	FY 2010-11	101 California	662,475	
149 Bluxome		94,769		1170-1172 Market	20,989	
35 Stanford		26,975		440-456 Montgomery	66,261	
550 Kearny		39,935		2125 Chestnut	16,057	
650 Townsend	1,448,348	199 Vallencia		2,268		
945 Battery	84,532	269 Potrero Avenue		49,856		
945 Bryant	100,640	4 Embarcadero Center, Suite		57,358		
FY 2001-02	1098 Harrison	36,200		660 Alabama	67,473	
	230-250 Brannan	352,646		5800 3rd Street	22,945	
	319 11th Street	7,700		3000 20th Street	6,992	
	55 Market	1,339,245	1 Lorraine Court	64,767		
	60 Brannan	261,550	1375 Van Dyke	10,608		
	1301 Sansome	96,683	FY 2011-12	101 California	662,475	
	1328 Mission	17,690		1170-1172 Market	20,989	
	160 King	592,882		440-456 Montgomery	66,261	
	235 2nd Street	819,195		660 Alabama	2,977	
	435 Pacific	145,785	5800 3rd Street	131,089		
	560 Mission	2,893,200	FY 2011-12	231 Franklin Street	51,871	
851 Van Ness	16,110	1190 Mission Street		7,696		
945 Battery	169,065	25 Essex Street		39,654		
Pier One	382,090	701 Portola Ave		94,234		
FY 2002-03	1329 Mission	12,627		717 Battery Street	186,136	
	1596 Howard	158,426		2300 Harrison Street	45,694	
	181 South Park Ave	1,700		2299 Market Street	8,111	
	405 Howard	2,126,850		620 Treat	923	
	500 Howard	599,600		1150 Ocean Ave	176,070	
FY 2003-04	501 Folsom	66,367		1155 4th Street	12,054	
	235 2nd Street	276,900	555 Deharo Street	10,520		
	543 Howard Street	157,330	808 Brannan Street	9,135		
	West Portal Office	3,817	208 Utah	97,464		
FY 2004-05	Golden Gate Polk Property	8,680	570 Townsend	9,859		
	501 Folsom	30,000	1405 Van Dyke	599		
FY 2005-06	1381 Webster	2,890	299 Valencia	57,476		
	625 Townsend	265,581	FY 2012-13	101 California	662,475	
FY 2006-07	3560 18th Street	8,200		1170-1172 Market	20,989	
	400 Howard Street	1,209,980		440-456 Montgomery	66,261	
	450 Sansome	12,293		55 9th Street	60,300	

Table H1.2: (cont'd) Transit Impact Development Fees Collected by Payer

Fiscal Year	Address	Fee Amount Collected	Fiscal Year	Address	Fee Amount Collected
FY 2012-13 (cont.)	120 Howard Street	799,977	FY 2013-14 (cont.)	505 Howard Street	2,612,489
	3500 19th Street	8,141		444 De Haro Street	528,520
	3010 20th ST	3,726		665 3rd Street	722,408
	505 Howard Street	456,414		1420 Mission Street	8,678
	660 Alabama Street	2,977		2200 Market Street	21,820
	398 Kansas Street	24,000		181 Fremont Street	688,119
	185 Berry ST	652,568		500 2nd Street	84,686
	740 Valencia ST	12,820		721 Beach Street	11,061
	275 Brannan Street	116,885		101 1st Street	2,737,650
	808 Brannan Street	55,155		1998 Market Street	69,523
	942 Mission Street	76,988		2055 Union Street	344,316
	970 Tennessee Street	11,950		680 Folsom Street	375,000
	100 Potrero Street	28,028		580 York Street	17,437
	570 Townsend Street	56,761		33 8th Street	14,614
	8 Octavia Street	56,698		3360 20th Street	31,287
	299 Valencia Street	11,188		1717 17th Street	33,756
	740 Valencia Street	4,573		1415 Mission Street	3,785
	350 Mission Street	476,534		310 Carolina Street	8,892
	375 Alabama Street	19,276		460 Bryant Street	358,711
	1550 Bryant Street	276,879		200 6th Street	34,952
	2559 Van Ness Avenue	4,610		400 South Van Ness Ave	86,721
	888 Brannan Street	591,928		345 Brannan Street	1,351,062
	1098 Harrison Street	16,816		375 Alabama, Brannan St	19,276
1100 Ocean Ave	81,262	999 Brannan Street	57,317		
1190 Mission Street	44,479	808 Brannan Street	9,135		
555 Deharo Street	10,520	1098 Harrison Street	16,816		
808 Brannan Street	9,135	248 9th Street	2,942		
FY 2013-14	101 California	662,475	All	Adjustment ⁽¹⁾	8,248,729
	1170-1172 Market	20,989	Total		53,063,479
	440-456 Montgomery	66,261			
	264 Dore Street	2,557			
	901 Market Street	20,994			
	323 Octavia Street	49,463			
	2299 Market Street	47,575			
	375 Alabama Street	19,276			
	100 Potrero Ave	28,028			
	660 Alabama	2,977			
	200 4th Street	20,898			
	222 2nd Street	822,308			
	899 Valencia Street	11,417			
	201 Foldsom Street	19,425			
	953 Indiana Street	17,250			
	999 Brannan Street	57,317			
	3500 19th Street	33,545			
388 Fulton Street	7,775				
938 Howard Street	144,643				
185 Channel Street	124,752				
401 Grove Street	68,314				
1155 4th Street	73,635				

Notes:
 (1) Adjustment for installment payment accounting for period from FY 1999-00 to FY 2009-10.

Table H1.3: Transit Impact Development Fee Expenditure Detail

Fiscal Year	Islais Creek Woods Annex (Bus Yard)	Light Rail Vehicle Purchase Phase II	Automatic Train Control System	Operating and Maintenance Support for Transit Service	Administration and Enforcement	Total
FY 1998-99	\$ 498,715	\$ -	\$ -	\$ 4,426,728	\$ 25,515	\$ 4,950,958
FY 1999-00	\$ 147,235	\$ -	\$ -	\$ 4,423,994	\$ 71,977	\$ 4,643,206
FY 2000-01	\$ -	\$ -	\$ -	\$ 8,946,645	\$ 101,145	\$ 9,047,790
FY 2001-02	\$ -	\$ 7,502,636	\$ -	\$ 10,457,344	\$ 153,124	\$ 18,113,104
FY 2002-03	\$ -	\$ -	\$ -	\$ 10,457,344	\$ 110,346	\$ 10,567,690
FY 2003-04	\$ -	\$ -	\$ -	\$ 9,880,743	\$ 139,934	\$ 10,020,677
FY 2004-05	\$ -	\$ (3,869,623)	\$ -	\$ 9,880,743	\$ 157,493	\$ 6,168,613
FY 2005-06	\$ -	\$ 1,037,169	\$ -	\$ 9,880,743	\$ 154,370	\$ 11,072,282
FY 2006-07	\$ -	\$ -	\$ 1,144,557	\$ 9,880,743	\$ 132,831	\$ 11,158,131
FY 2007-08	\$ -	\$ -	\$ 646,210	\$ -	\$ 158,865	\$ 805,075
FY 2008-09	\$ -	\$ -	\$ 612,000	\$ 5,709,680	\$ 293,393	\$ 6,615,073
FY 2009-10	\$ -	\$ 4,054,736	\$ 9,729	\$ 9,635,699	\$ 507,555	\$ 14,207,719
FY 2010-11	\$ -	\$ -	\$ 18,358	\$ 251,652	\$ 300,676	\$ 570,686
FY 2011-12	\$ 594,050	\$ 1,085,721	\$ 42,521	\$ 28,987	\$ 134,295	\$ 1,885,574
FY 2012-13	\$ -	\$ -	\$ -	\$ -	\$ 658	\$ 658
FY 2013-14	\$ -	\$ -	\$ -	\$ -	\$ 2,360	\$ 2,360
Total	\$ 1,240,000	\$ 9,810,639	\$ 2,473,375	\$ 93,861,045	\$ 2,444,537	\$ 109,829,596

Note:

The Transit Impact Development Fee was established in 1981; however, this report only includes expenditure detail since FY 1998-99.

H2. Affordable Housing – Job Housing Linkage Fee

Description. The Job Housing Linkage Fee applies to any development project, with some exceptions, that increases the total amount of any combination of the following uses by 25,000 or more gross square feet: entertainment, hotel, office, research and development, retail, Integrated production, distribution and repair (PDR), and Small Enterprise Workspace. Prior to issuance of a building or site permit, the developer must elect to: (1) contribute a sum of land of value at least equivalent to the fee or use the funds or land to construct housing units (see below table); (2) pay a fee or; (3) a combination of (1) and (2). 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. Therefore, this report includes revenue and expenditure details beginning in FY 1988-89.

Table H2.1: Affordable Housing – Job Housing Linkage Fee

Net Addition Gross Sq. Ft./Entertainment Space	x .000140=Housing Units
Net Addition Gross Sq. Ft./Hotel Space	x .0001100=Housing Units
Net Addition Gross Sq. Ft./Office Space	x .000270=Housing Units
Net Addition Gross Sq. Ft./R&D Space	x .000200=Housing Units
Net Addition Gross Sq. Ft./Retail Space	x .000140=Housing Units

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

Job Housing Linkage fees and Inclusionary Housing fees are both deposited into the Citywide Affordable Housing Fund since, as stipulated by Planning Code, both sources of funding can be

used to finance eligible affordable housing projects. The Citywide Affordable Housing Fund also has other sources of revenue including loan repayments.

MOHCD 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, MOHCD 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, MOHCD 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, MOHCD's share of the cost to build affordable housing ranges from 25 percent to 50 percent of the total project cost. MOHCD places restrictions on the deed of trust to ensure the property remains affordable to low-income residents in the long-term.

H3. Inclusionary Affordable Housing 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 and Community Development (MOHCD) 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, which is administered by MOHCD. Planning Code Section 415.5(f) specifies that funds are to be used to (1) increase the supply of housing affordable to qualifying households subject to the conditions in the Section; and (2) pay the expenses of MOHCD in connection with monitoring and administering compliance with the requirements of the Inclusionary Program. Ordinance 312-10 also indicates funds may also be used to provide assistance to low and moderate income homebuyers. Additionally, funds may 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 MOHCD.

Job Housing Linkage fees and Inclusionary Housing fees are both deposited into the Citywide Affordable Housing Fund since, as stipulated by Planning Code, both sources of funding can be used to finance eligible affordable housing projects. The Citywide Affordable Housing Fund also has other sources of revenue including loan repayments.

MOHCD 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, MOHCD 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, MOHCD 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, MOHCD's share of the cost to build affordable housing ranges from 25 percent to 50 percent of the total project cost. MOHCD places restrictions on the deed of trust to ensure the property remains affordable to low-income residents in the long-term.

Table H2.1: Job Housing Linkage/ Inclusionary Affordable Housing Fee Summary

Fiscal Year	Jobs-Housing Linkage Fees		Inclusionary Program Fees ⁽¹⁾		Sum of Fees Deposited into Citywide Affordable Housing Fund ⁽²⁾			
	Fee Revenue Collected	Funds Expended	Fee Revenue Collected	Funds Expended	Beginning Balance	Interest Earned	Interest Expended	Year-End Balance
FY 1988-1989	\$ 1,386,316	\$ -			\$ -			\$ 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	\$ -	\$ 2,033,237			\$ 2,433,290			\$ 400,053
FY 1992-1993	\$ 246,171	\$ 70,000			\$ 400,053			\$ 576,224
FY 1993-1994	\$ 73,506	\$ -			\$ 576,224			\$ 649,730
FY 1994-1995	\$ 245,137	\$ -			\$ 649,730			\$ 894,867
FY 1995-1996	\$ 20,769	\$ -			\$ 894,867			\$ 915,636
FY 1996-1997	\$ 1,000,000	\$ -			\$ 915,636			\$ 1,915,636
FY 1997-1998	\$ 2,766,662	\$ -			\$ 1,915,636			\$ 4,682,299
FY 1998-1999	\$ 58,064	\$ -			\$ 4,682,299			\$ 4,740,363
FY 1999-2000	\$ 10,753,894	\$ -			\$ 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	\$ -	\$ 10,000,000		\$ -	\$ 18,289,051			\$ 8,289,051
FY 2003-2004	\$ 270,380	\$ 8,643,292		\$ -	\$ 8,289,051			\$ (83,861)
FY 2004-2005	\$ 5,021,658	\$ 282,055		\$ -	\$ (83,861)			\$ 4,655,742
FY 2005-2006	\$ 6,750,711	\$ -	\$ 11,026,146	\$ -	\$ 4,655,742			\$ 22,432,600
FY 2006-2007	\$ 3,142,062	\$ 4,905,732	\$ 7,068,537	\$ 19,779,273	\$ 22,432,600	\$ 1,803,503	\$ -	\$ 9,761,697
FY 2007-2008	\$ 1,819,884	\$ 5,802,507	\$ 50,588,697	\$ 16,759,070	\$ 9,761,697	\$ 4,888,564	\$ -	\$ 44,497,265
FY 2008-2009	\$ -	\$ 3,620,480	\$ (7,155,039)	\$ 11,975,755	\$ 44,497,265	\$ 5,182,100	\$ -	\$ 26,928,091
FY 2009-2010 ^{(3),(4)}	\$ (8,775)	\$ -	\$ (12,811,004)	\$ 203,328	\$ 26,928,091	\$ 530,030	\$ 5,144,295	\$ 9,290,719
FY 2010-2011 ⁽⁵⁾	\$ 15,878	\$ 4,581,613	\$ 67,448	\$ -	\$ 9,290,719	\$ 196,698	\$ 5,046,902	\$ (57,771)
FY 2011-2012 ⁽⁶⁾	\$ 567,229	\$ -	\$ 1,536,683	\$ -	\$ (57,771)	\$ 134,135	\$ -	\$ 2,180,275
FY 2012-2013	\$ 5,678,329	\$ -	\$ 9,186,937	\$ -	\$ 2,180,275	\$ 157,870	\$ -	\$ 17,203,411
FY 2013-2014	\$ 11,974,893	\$ 9,290,000	\$ 29,911,959	\$ -	\$ 17,203,411	\$ 375,190	\$ 4,258,418	\$ 45,917,035
Total	73,995,676	67,600,054	89,420,364	48,717,426		13,268,090	14,449,615	

Notes:

(1) For Jobs-Housing Linkage Fees, the funds expended exceed the fee revenue collected because \$2 million of unspent interest is reflected in the interest earned column. Interest is earned on the combined value of Jobs Housing Linkage Fees and Inclusionary Program Fees.

(2) Jobs-Housing Linkage Fees and Inclusionary Housing Program Fees are both deposited into the Citywide Affordable Housing Fund. The Citywide Affordable Housing Fund has other sources of revenue not shown in this table (except where noted), including loan repayments and gift deposits.

(3) The negative fee revenue collected in FY 2009-10 represent refunds to developers that did not move forward with their projects.

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

(5) In FY 2010-11, the negative fee revenue collected reflects a \$25,000 correction from FY 2006-07.

(6) In FY 2011-12, loan repayment funds were used to fund project expenditures, not fee revenues.

Table H2.2: Jobs-Housing Linkage Fees Collected by Payer

Fiscal Year	Address	Fee Amount	Fiscal Year	Address	Fee Amount
FY 1988-89	1-59 Harrison Street	410,423	FY 2003-04	101 Valencia Street	5,380
	345 California Street	34,882		2251 Alemany Boulevard	15,000
	345 California Street - 1 Hilton Square	373,253	530 Chestnut Street	250,000	
	345 California Street - Mandarin Oriental SF Hotel	367,757	235 Second Street	559,793	
	12 Vistaview Ct./175 & 181 Bayview Cir. Silverview Terrace Lot #'s 69, 112, 111)	175,000 25,000	FY 2004-05	55 9th Street	3,998,808
FY 1989-90	185 Berry Street	660,000	501 Folsom Street	463,057	
	235 Pine Street	870,250	1529-1565 Page Street	300,000	
FY 1990-91	600 California Street	1,536,724	FY 2005-06	888 Howard Street Hotel	4,806,926
	530 Chestnut Street	50,000	400 Howard Street (Bldg 1 of 1st & Howard St)	1,643,785	
FY 1992-93	1075 Front Street	238,010	FY 2006-07	185 Berry Street	874,900
	2550, 2560, 2580-90 Geary Blvd.	5,060		555 Mission Street Office Project	600,000
445 Burnett Avenue	3,100	735 7th Avenue - Safeway		111,600	
FY 1993-94	3330 Army Street	73,506		400 Howard Street (Bldg 1 of 1st & Howard St)	62,287
	1545-63 Page Street	125,907		2026 Lombard Street	362,285
FY 1994-95	401 Main Street	119,231	491 Bayshore Boulevard - Home Depot	1,130,990	
	401 Main Street	20,769	FY 2007-08	500 Pine Street	664,972
FY 1995-96	111 Chestnut/240 Lombard	1,000,000	350 Bush Street	5,153,720	
FY 1996-97	401 Main Street	360,000	55 9th Street	(3,998,808)	
	254 Front Street/ 275 Sacramento	413,483	FY 2009-10	611 Jones Street - North of Market (PC Sec 263.7)	(8,775)
	1438 Green Street	91,935	FY 2010-11	660 Alabama Street	15,878
	650 / 690 Townsend Street	1,901,244	FY 2011-12	1190 Mission Street	12,569
FY 1997-98	1438 Green Street	58,064		38 Dolores Street	21,242
	Pier One Maritime	538,747		660-680 Alabama	80,374
FY 1998-99	101 Second Street	1,122,008		208 Utah Street	414,222
	700 7th Street	1,524,563		808 Brannan Street	38,823
	475 Brannan Street	447,675	120 Howard Street	1,477,480	
	670-680 Second Street	423,000	660 Alabama Street	80,374	
	101 Valencia Street	5,380	275 Brannan Street	284,695	
	700-768 7th Street	404,670	808 Brannan Street	134,341	
	300-342 Howard Street/199 Fremont	2,678,675	942 Mission Street	105,398	
	150 California Street	348,926	100 Potrero Street	119,119	
	1 Second, AKA 55 Second, 39-67 Second Street	1,997,272	FY 2012-13	350 Mission Street	811,764
	235 Second Street	1,262,979		1550 Bryant Street	893,542
	350 Rhode Island	1,762,500		888 Brannan Street	1,618,230
435 Pacific Avenue.	229,125	375 Alabama Street		81,921	
2101-2165 Bryant Street	1,043,400	1098 Harrison Street		71,466	
FY 2000-01	215 Fremont Street	338,047	FY 2013-14	808 Brannan Street	134,341
	2801 LeAvenuenworth Street	282,000	100 Potrero Street	23,601	
	38-44 Tehama Street	348,975	FY 2013-14 (cont'd)	375 Alabama Street	81,921
	1 Market Street	222,406		222 2nd Street	1,474,761
	881-899 Howard Street	1,119,015		660 Alabama Street	80,374
	530-534 Folsom Street	323,905		444 De Haro Street	608,160
	35 Stanford Street	544,320		665 Third Street	831,264
	400 Howard Street (Bldg 1 of 1st & Howard Streets	4,003,639	181 Fremont Street	1,242,126	
	554 Mission Street	4,079,412	101 1st Street	4,940,141	
	FY 2001-02	160 King St	1,240,800	2026 Lombard Street	(362,285)
		3200 California Street	100,000	33 8th Street	44,432
		1701 19th Avenue	240,000	345 Brannan Street	2,440,249
		250 Brannan Street	1,287,544	999 Brannan Street	243,596
22 Fourth Street / 801 Market St		1,268,594	375 Alabama Street	81,921	
601 Brannan Street		633,475	808 Brannan Street	38,823	
611 Jones Street - North of Market (PC Sec 263.7)		8,775	1098 Harrison Street	71,466	
755 Ocean Avenue		20,000	Total	73,995,675	

Note:
Information about payors has been provided when data were available. The list of payors may be incomplete.

Table H2.3: Inclusionary Housing Program Fees Collected by Payer

Fiscal Year	Address	Fee Amount	Fiscal Year	Address	Fee Amount Collected	
FY 2002-03	1630 California Street	959,411		2652 Harrison Street	146,386	
FY 2003-04	2900 22nd Street	134,875		401 Harrison Street	519,476	
FY 2004-05	1748 Haight Street	884,476	FY 2012-13	313 Moraga Street	130,363	
	2900 22nd Street	134,875		1266 9th Avenue	142,577	
	2525 California Street	524,685		3418 26th Street	137,115	
	2655 Van Ness Avenue	1,079,243		200 Dolores Street	83,092	
FY 2005-06	310 Townsend Street	1,259,090		299 Valencia Street	56,266	
	843 Montgomery Street	329,780		1591 Pacific Avenue	1,716,185	
	One Rincon Hill / 425 First Street	11,026,146		2559 Van Ness Avenue	279,732	
	733 Front Street	1,528,840		1285 Sutter Street	4,748,045	
	1 South Park	1,131,744		2655 Bush Street	628,491	
	631 Folsom Street	3,778,117		FY2013-14	1190 Mission Street	79,528
	733 Front Street	172,147			323 Octavia Street	9,570,822
900 Minnesota	3,669,130	2299 Market Street			929,816	
FY 2006-07	829 Folsom Street	1,780,590			200 Dolores Street	476,578
	818 Van Ness Avenue (810, 816 & 826 Van Ness Ave)	1,041,798	45 Lansing Street		490,500	
	1315-1327 7th Avenue	173,633	899 Valencia Street		167,889	
	900 Minnesota Street	424,546	28 Dolores Street		4,777,261	
FY 2007-08	900 Minnesota Street	424,546	2652 Harrison Street		846,909	
	45 Lansing Street	8,385,485	700 Brotherhood Way		126,805	
	Candlestick Cove - Building B	3,720,395	700 Brotherhood Way		63,403	
	1299 Bush Street	916,862	700 Brotherhood Way		126,805	
	340-350 Fremont Street	11,412,791	700 Brotherhood Way		126,805	
	1 Hawthorne Place / 645 Howard Street	5,577,916	3500 19th Street		923,039	
	1800 Van Ness Avenue / 1754 Clay Street	2,698,706	1266 9th Avenue		825,267	
	One Ecker Place	1,234,108	246 Ritch Street	739,207		
	1868 Van Ness Avenue	1,309,006	1945 Hyde Street	390,888		
	231 Franklin Street	1,208,849	399 Fremont Street	628,304		
	1800 Van Ness Avenue / 1754 Clay Street	(133,994)	468 Clementina Street	73,771		
	Candlestick Cove - Building B	500,124	248 Ocean Avenue	364,710		
FY 2008-09	631 Folsom Street	787,580	1717 17th Street	174,697		
	1840 Washington Street	1,404,079	333 Fremont Street	3,858,869		
	1315-1327 7th Avenue	(173,633)	340 Fremont Street	3,156,842		
FY 2009-10	45 Lansing Street	(8,385,485)	310 Carolina Street	212,419		
	340-350 Fremont Street	(11,412,791)	1645 Pacific Avenue	255,683		
	1315-1327 7th Avenue	173,633	1645 Pacific Avenue	48,073		
	750 Second Street	992,866	248 9th Street	67,973		
FY 2010-11	1800 Van Ness Avenue / 1754 Clay Street	(2,564,712)	3418 26th Street	458,861		
	1701 9th Avenue (301-313 Moraga Avenue)	67,448	246 Ritch Street	(49,774)		
FY 2011-12	1285 Sutter Street	811,431	Total	88,812,483		
	1591 Pacific Avenue. (AKA 1946 Polk)	294,446				
	2299 Market Street	158,533				
	38 Dolores Street (AKA 2001 Market)	272,273				
FY 2012-13	3500 19th Street	223,994				
	301 Moraga Street	130,256				
	307 Moraga Street	129,946				
	1945 Hyde Street	71,447				
	1645 Pacific Avenue	43,566				

Note:
Information about payors has been provided when data were available.
The list

Table H2.4: Inclusionary Housing Program: In-Lieu Affordable Housing

Fiscal Year	Address	Description	# of Units	Fiscal Year	Address	Description	# of Units
FY 2002-03	600 Anza Blvd.	On-site Rental Units	17	FY 2007-08	77 Bluxome	On-site Ownership Units	10
	149 Fair Oaks	On-site Rental Units	1		301-501 Crescent Way	On-site Ownership Units	18
	855 Folsom Street	On-site Ownership Units	20		30 Dore Street	On-site Rental Units	4
	81 Lansing Street	On-site Ownership Units	3		1275 Fell Street	On-site Ownership Units	8
FY 2003-04	1901 Van Ness Avenue	On-site Ownership Units	6		1828 Geneva Avenue	On-site Rental Units	6
	3371 17th Street	On-site Ownership Units	2		1234 Howard Street	On-site Ownership Units	2
	2922-32 24th Street	On-site Rental Units	2		410 Jessie Street	On-site Ownership Units	2
	901-933 Bayshore	On-site Ownership Units	4		418-420 Jessie Street	On-site Rental Units	3
	240 Bayshore Blvd.	On-site Rental Units	4		2545 Judah Street	On-site Rental Units	2
	400 Beale Street	On-site Ownership Units	24		938-942 Market Street	On-site Ownership Units	13
	388 Beale Street	On-site Rental Units	23	1160 Mission Street	On-site Ownership Units	29	
	1452 Bush Street	On-site Ownership Units	2	75 Moss Street	On-site Ownership Units	1	
	101 Harrison Street	On-site Ownership Units	2	725 Pine Street	On-site Ownership Units	2	
	1578 Indiana Street	On-site Ownership Units	2	450 Rhode Island	On-site Ownership Units	20	
	8100 Oceanview Terrace	On-site Ownership Units	2	566 South Van Ness Ave	On-site Ownership Units	4	
	600 Portola Street	On-site Rental Units	2	1158 Sutter Street	On-site Ownership Units	1	
	1301 San Jose Avenue	On-site Ownership Units	3	177 Townsend	On-site Ownership Units	24	
	140 South Van Ness	On-site Ownership Units	23	750 Van Ness Avenue	On-site Ownership Units	16	
FY 2004-05	475 Tehama Street	On-site Ownership Units	1	FY 2008-09	480 14th Street	On-site Ownership Units	1
	222 Valencia Street	On-site Ownership Units	1		3620 19th Street	On-site Ownership Units	5
	900 Van Ness Avenue	On-site Rental Units	3		3520 20th Street	On-site Ownership Units	1
	788 08th Street (#3)	On-site Rental Units	1		601 Alabama Street	On-site Ownership Units	21
	1131 43rd Avenue	On-site Rental Units	1		901 Bush Street	On-site Ownership Units	5
	741 Clement St @ 9th	On-site Ownership Units	1		436 Clementina	On-site Rental Units	3
	470 Clementina	On-site Ownership Units	1		168 Hyde Street	On-site Ownership Units	3
	1598 Dolores	On-site Ownership Units	1		601 King Street	On-site Ownership Units	170
	821 Folsom Street	On-site Ownership Units	8		125 Mason Street	On-site Rental Units	81
	6900 Geary Blvd.	On-site Rental Units	2		2200 Mission Street	On-site Ownership Units	3
	965-985 Geneva Avenue	On-site Rental Units	8	55 Page Street	On-site Ownership Units	17	
	333 Grant Street	On-site Ownership Units	2	1 Polk Street	On-site Rental Units	9	
	1450 Greenwich Street	On-site Ownership Units	4	818 Van Ness Avenue	On-site Ownership Units	2	
	342 Hayes Street	On-site Ownership Units	1	FY 2009-10	638 19th Street	On-site Ownership Units	2
348 Hyde Street	On-site Rental Units	1	2011 Bayshore Blvd.		On-site Ownership Units	6	
2001 McAllister	On-site Ownership Units	13	2101 Bryant		On-site Ownership Units	9	
3294 Mission Street	On-site Rental Units	3	3400 Cesar Chaves		On-site Ownership Units	9	
1099 Mississippi Street	On-site Ownership Units	1	1355 Pacific Avenue		On-site Ownership Units	2	
1800-1820 San Jose	On-site Ownership Units	2	77 Van Ness Avenue		On-site Ownership Units	6	
88 Townsend Street	On-site Ownership Units	13	101 Executive Park		On-site Ownership Units	18	
929 Vermont	On-site Ownership Units	1	2395 Lombard Street		On-site Ownership Units	1	
333-355 1st Street	On-site Ownership Units	34	1167 Market Street		On-site Rental Units	12	
2428 Bayshore Street	On-site Ownership Units	12	FY 2010-11		5800 3rd Street (Phase I &	On-site Ownership Units	17
501 Beale Street	On-site Ownership Units	16		723 Taylor Street	On-site Ownership Units	1	
FY 2005-06	69 Clementina	On-site Ownership Units	2	55 Trumbull Street	On-site Rental Units	2	
	1168-1174 Folsom Street	On-site Rental Units	1	9th Street	On-site Ownership Units	2	
	6901 Geary Blvd.	On-site Rental Units	2	Indiana Street	On-site Ownership Units	4	
	8 Landers Street	On-site Ownership Units	1	Ocean Avenue	On-site Ownership Units	26	
	3184 Mission Street	On-site Ownership Units	2	Townsend Street	On-site Ownership Units	14	
	199 New Montgomery	On-site Ownership Units	18	Valencia Street	On-site Rental Units	4	
	150 Powell Street	On-site Ownership Units	3	FY 2012-13	411 Valencia Street	On-site Ownership Units	2
	1 Powell Street	On-site Rental Units	4		2829 California Street	On-site Ownership Units	2
	201 Sansome	On-site Ownership Units	5	574 Natoma Street	On-site Ownership Units	2	
	270-284 Valencia	On-site Ownership Units	3	FY 2013-14	401 Grove Street	On-site Ownership Units	9
	1725 Washington	On-site Ownership Units	3		2200 Market Street	On-site Ownership Units	3
	4343 3rd Street	On-site Ownership Units	2		1080 Sutter Street	On-site Ownership Units	4
	3000 23rd Street	On-site Rental Units	7		1600 Market Street	Off-site Ownership Units	23
	329 Bay Street	On-site Ownership Units	2		1800 Van Ness Avenue	On-site Ownership Units	15
785-787 Brannan Street	On-site Rental Units	56	1501 15th Street		On-site Ownership Units	7	
520 Chestnut Street	On-site Ownership Units	2	537 Natoma Street		On-site Ownership Units	1	
2815 Diamond	On-site Ownership Units	2	616 20th Street		On-site Ownership Units	2	
950 Gilman	On-site Ownership Units	20	2235 3rd Street		On-site Rental Units	39	
525-527 Gough Street	On-site Ownership Units	3	333 Harrison Street		On-site Rental Units	49	
1277 Howard	On-site Ownership Units	2	1407-1435 Market Street	On-site Rental Units	90		
40-50 Lansing	On-site Ownership Units	10	1880-1886 Mission Street	On-site Rental Units	40		
FY2006-07	2298 Lombard Street	On-site Ownership Units	1	1167 Market Street	On-site Rental Units	63	
	83 - 91 McAllister	On-site Ownership Units	6	1844 Market Street	On-site Rental Units	14	
	8 McLea Court	On-site Rental Units	3	Total		1,467	
	1905 Mission Street	On-site Ownership Units	3				
	639 Missouri Street	On-site Ownership Units	7				
	74 New Montgomery	On-site Ownership Units	11				
	2351 Powell Street	On-site Rental Units	9				
	2161 Sutter Street	On-site Rental Units	3				
	675 Townsend Avenue	On-site Rental Units	15				

Table H2.5: Job Housing Linkage/ Inclusionary Affordable Housing Fee Expenditure Detail

Fiscal Year	Project Title / Address	Jobs- Housing Inclusionary Linkage Program		Interest Amount	Project Expenditures, All Sources(2)	Estimated % of Project Fees	Description	Estimated Construction Start Date
		Fee Amount Expended	Fee Amount Expended					
FY 1992-93	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
FY 2006-07	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	539,905	0	0	30,386,735	2%	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
	FY 2007-08	Amett Watson Apartments - 650 Eddy	0	5,603,210	0	32,529,145	17%	New construction, 83 units; Affordable Supportive Housing for Homeless
1036 Mission		0	5,422,936	277,064	5,700,000	100%	New construction, 78 units; Affordable Housing for Low-Income Families	2014
FY 2008-09	275 10th Street- Bishop Swing	0	5,041,107	0	26,631,525	19%	New construction, 134 units; Affordable Housing for Homeless	12/1/2007
	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
FY 2008-09	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	1,340,471	4,254,815	0	10,334,583	54%	Rehab., 212 units; Affordable Housing for Homeless	Completed
	1652 Sunnydale Ave.	1,012,000	0	0	4,411,986	23%	TBD; HOPE SF Site	TBD
	1095 Connecticut	1,000,000	0	0	2,962,800	34%	TBD; HOPE SF Site	TBD
FY 2009-10	4466-4468 Mission	268,009	0	0	268,009	100%	Acquisition Rehab., 3 units; Affordable Housing for Low-Income Families	Completed
	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
FY 2010-2011	909 Howard	0	0	1,610,594	4,729,783	34%	New construction, 150 units; Affordable Housing for Low-Income Families	2014
	Booker T. Washington - 800 Presidio	0	0	788,484	788,484	100%	Predevelopment of affordable housing for low-income family and youth	Fall 2011
	220 Golden Gate LP	3,581,613	0	4,258,418	20,400,000	38%	174 units for formerly homeless adults	Fall 2009
FY 1988-89 to FY 2010-11	CHP Scott Street - Edward II	1,000,000	0	0	4,416,508	23%	Predevelopment of 24 units of affordable housing for transition-age youth	Summer 2011
FY 2010-11	Administrative Expenditures	0	203,328	57,610	0	N/A		N/A
FY 2013-14	Phelan Loop - 1100 Ocean	9,290,000	0	0	0	86%	Predevelopment and construction of affordable housing for low-income families and transition-age youth	Under construction; Completion February 2015
Total		67,600,054	48,717,426	10,191,197	373,532,431			

Notes:

(1) Includes actual expenditures and encumbrances funded by the fee revenue not the loan repayment fund.

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

H4. 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 \$1.06 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;
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.

To date, \$6,139,805 in total of Child Care Fees has been expended, \$4,112,329 (67 percent) of which has been expended to fund capital projects as part of the LIIF project. Funds have been used to develop new licensed child care centers to increase capacity, to reopen licensed sites that were closed due to landlord building renovation, and to expand licensed family child care homes. The remaining non-LIIF dedicated funds have been expended on a variety of child care improvement projects.

Table H4.1: Child Care Fee Summary

Fiscal Year	Beginning Year Balance	Fee Revenue Collected	Interest Earned	Funds Expended	Year-End Balance ⁽⁵⁾
Prior to					
FY 1999-2000	\$ -	\$ 2,871,883	\$ 362,685	\$ 2,213,623	\$ 1,020,945
FY 1999-2000 ⁽¹⁾	\$ 1,020,945	\$ 565,736	\$ 69,792	\$ 1,073,250	\$ 583,223
FY 2000-2001	\$ 583,223	\$ 110,472	\$ 79,331	\$ 596,750	\$ 176,276
FY 2001-2002	\$ 176,276	\$ 802,979	\$ 54,281	\$ 745,543	\$ 287,993
FY 2002-2003	\$ 287,993	\$ 768,894	\$ 46,752	\$ 68,628	\$ 1,035,011
FY 2003-2004	\$ 1,035,011	\$ 622,401	\$ 37,455	\$ 299,146	\$ 1,395,721
FY 2004-2005	\$ 1,395,721	\$ 56,103	\$ 43,597	\$ 1,168,473	\$ 326,948
FY 2005-2006	\$ 326,948	\$ -	\$ 52,076	\$ 621,256	\$ (242,232)
FY 2006-2007	\$ (242,232)	\$ 406,824	\$ 41,384	\$ 234,906	\$ (28,930)
FY 2007-2008	\$ (28,930)	\$ 803,958	\$ 42,300	\$ 267,782	\$ 549,546
FY 2008-2009	\$ 549,546	\$ 548,273	\$ 45,499	\$ 699,510	\$ 443,808
FY 2009-2010 ⁽²⁾	\$ 443,808	\$ 153,500	\$ 15,668	\$ 1,226,628	\$ (613,652)
FY 2010-2011 ⁽³⁾	\$ (613,652)	\$ 377,427	\$ 5,706	\$ (571,749)	\$ 341,230
FY 2011-2012 ⁽⁴⁾	\$ 341,230	\$ -	\$ 15,583	\$ 117,883	\$ 238,930
FY 2012-2013	\$ 238,930	\$ 551,982	\$ 11,396	\$ 164,174	\$ 638,134
FY 2013-2014	\$ 638,134	\$ 1,012,732	\$ 10,160	\$ 226,262	\$ 1,434,765
Total		\$ 9,653,164	\$ 933,665	\$ 9,152,064	

Notes:

(1) \$1,055,000 expenditure in FY 1999-2000 was erroneously charged to the General Fund and was corrected in FY 2013-2014 as a transfer to the General Fund. In this table, the expenditure amount was updated as if the expenditure was recorded correctly in FY 1999-2000.

(2) In FY 2009-2010, the year-end fund balance reported in the December 2010 report assumes the return of \$1,110,000 to the Child Care Capital Fund. This transfer did not occur in FY 2009-2010.

(3) In FY 2010-2011, 802,247 of funding was returned and \$230,498 was spent for a net return (negative expenditure) of \$571,749.

(4) In FY 2011-2012, the project expenditure was \$267,883, which was offset by \$150,000 refund from Low Income Investment Fund.

(5) At the end of FY 2013-2014, no encumbrance is outstanding. Thus, the unassigned year-end balance for FY 2013-14 is \$1,305,659.

Table H4.2: Child Care Fees Collected by Payer

Fiscal Year	Address	Fee Amount Collected
Prior to	Various	1,249,680
FY 1999-2000	945 Battery Street	52,715
	101 Second Street	276,248
	Embarcadero Center	21,000
	Embarcadero Center	39,000
	150 California Street	176,773
FY 2000-2001	1 Market Street	51,822
	244-256 Front Street	58,650
FY 2001-2002	235 Second Street	179,146
	Pier 1 Maritime	76,418
	160 King Street	150,574
	51-67 Second Street	283,301
	250 Brannan Street	113,540
FY 2002-2003	Mission Bay South Block 28	285,154
	299 Second Street - Marriott's Courtyard Hotel	239,550
	475 Brannan Street	63,500
	500 California Street - Omni Hotel	54,020
	500 Howard Street (Bldg 4 of 1st & Howard)	126,670
FY 2003-2004	405 Howard Street (Bldg 2 of 1st & Howard)	348,751
	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
	Mission Bay South Block 41, Parcel 1, Lot 7	164,828
FY 2007-2008	888 Howard Street	428,807
	650 Townsend Street	375,151
FY 2008-2009	555 Mission Street	548,273
FY 2009-2010	875-899 Howard Street	153,500
FY 2010-2011	1500 Owens Street	158,214
	450 South Street	219,213
FY 2011-2012	N/A	0
FY 2012-2013	120 Howard Street	70,994
	505 Howard Street	36,140
	100 Potrero Avenue	15,556
	350 Mission Street	44,668
	1550 Bryant Street	120,323
	888 Brannan Street	264,303
FY 2013-2014	100 Potrero Avenue	15,556
	222 2nd Street	71,703
	999 Brannan Street	31,811
	505 Howard Street	206,861
	444 De Haro Street	100,455
	665 3rd Street	137,307
	999 Brannan Street	31,811
	181 Fremont Street	60,113
	101 1st Street	238,470
	460 Bryant Street	68,214
	345 Brannan Street	118,645
460 Bryant Street	(68,214)	
Total		8,030,962

Table H4.3: Child Care In-Kind Improvements

Fiscal Year	Address	Fee Amount Waived	Description of In-Kind Improvement (ex. # of BMR units)
FY 2012-2013	<p>Projects receiving credit for the in-kind: 2235 3rd Street (4058/010) 178 Townsend Street (3788/012)</p> <p>Location of In-Kind Improvement: 2235 3rd Street</p>	\$1,915,560	<p>The Project Sponsor proposes to dedicate 6,260 gross square feet of indoor space and 2,000 square feet of outdoor space of 2235 Third Street as a child care center, rent free, for 55 years. The child care center at Potrero Launch (2235 Third Street) will include a full build-out of the interior space and its adjacent outdoor space, ready for occupancy. The entire building, including the child care facility, will be certified LEED Gold.</p> <p>Originally Approved by Planning Commission: 4/18/2010: Motion No. 18073</p>

Table H4.4: Child Care Fee Expenditure Detail

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	FY 2010-11	FY 2011-12	FY2012-13	FY 2013-14	Total
Low Income Investment Fund (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	230,498	267,883	164,174	226,262	4,112,329
	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	255,316	370,717	171,923	279,490	13,572,274
	Estimated % of Project Funded by Fees	11%	25%	N/A	48%	127%	74%	10%	8%	13%	18%	90%	72%	95%	81%	30%
Southeast Facilities (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%
SFSU Gateway to Quality: 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%
Tide Center-Family Child Care Field Building: 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%
South of Market Childcare: 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%
Non-Recurring Expenditures (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%	-	-	-	-	-	95%
Impact Development Fee Studies (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%
Total	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	230,498	267,883	164,174	226,262	6,139,805
	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	255,316	370,717	171,923	279,490	21,478,282
	Estimated % of Project Funded by Fees	11%	25%	N/A	48%	68%	20%	7%	11%	39%	22%	90%	72%	95%	81%	29%

Notes:

(1) Beginning in FY 2002-03, the Human Services Agency has 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.

(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.

Table H4.5: Child Care Fee Upcoming Projects

Project Description / Accounting Information		Estimated Construction Start Date
Organization	Description	
Nihonmachi Little Friends Cross Cultural Telegraph Hill Neighborhood Center@St. Telegraph Hill Neighborhood Center@St. Telegraph Hill Neighborhood Center@St. Friends of St. Francis Kai Ming - St. Lukes MNC - St. Peters MNC- Bernal Mission Childcare Consortium Mission Childcare Consortium EOC - Sojourner Truth EOC - Potrero Hill FSA Hope SF - Hunters view RFP Hope SF - Hunters view RFP	New wing to existing site. Construction to start spring 2015. For playground. Sublease w/ APA open pre-K classroom at Church open pre-K classroom at Church open pre-K classroom at Church yard safety-repair dry rot onwooden structure: bench, fence, sand box, Head Start expansion Renovate rectory Open up walls to combine classrooms/buildings To purchase building to prevent loss of slots To change adult bath into childs and to open bathrooms to childcare. To Playground renovations Playground renovations and interior FF&E Furniture, Wall removal, bathroom reno, etc. Childcare operator TBD Childcare operator TBD	FY 2014-2015
Wah Mei School Booker T Washington - (Chibi Chan) IPIC - Octavia/Market Development Mission Kids Co-Op Cross Cultural Nihonmachi Little Friends Nihonmachi Little Friends MNC - St. Peters MNC - St. Peters RAD sites (14 phase 1)	Feasibility study on old gas station New Childcare at Booker T. Community Center / housing. Construction To build 1-2 new centers in the Market/Octavia neighborhood Interested in opening a new site, esp Market/Octavia Creating classroom separate from playground to improve quality New wing to existing site. Construction to start spring 2015. New wing to existing site. Construction to start spring 2015. Renovate rectory Renovate rectory Phase 1 will include Hunter's Point (Wu Yee?)	FY 2015-2016
Transbay Terminal Hope SF - Alice Griffiths (Frandeljia) Hope SF - Potrero Hill Hope SF - Sunnydale IPIC - Visitacion Valley IPIC - Eastern Neighborhoods (Central) IPIC - Balboa Park RAD sites (15 phase 2) Good Samaritan Happy Shalom School	Capital New Development Capital New Development Capital New Development Capital New Development Capital New Development Capital New Development Capital New Development Renovation and Repair Capital New Development Capital New Development	FY 2016-2017

H5. Street Trees, In-Lieu Fee

Background. Planning Code Section 138.1, which became effective in September 1985, requires developers or owners to install street trees under the following conditions: (1) construction of a new building; (2) relocation of a building; (3) the addition of gross floor area equals or exceeds 20 percent of the gross floor area of an existing building; (4) the addition of a new dwelling unit, a garage, or additional parking; or (5) paving or repaving more than 200 square feet of the front setback. 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 \$1,798 for each missed street tree. 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)).

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.

Table H5.1: Street Trees, In-Lieu Fee Summary

Fiscal Year	Beginning Year Balance	Fee Revenue		Funds Expended	Year-End Balance
		Collected	Interest Earned		
FY 2010-11	\$ -	\$ 73,252	\$ -	\$ 73,252	\$ -
FY 2011-12	\$ -	\$ 100,723	\$ -	\$ 100,723	\$ -
FY 2012-13	\$ -	\$ 216,402	\$ -	\$ 216,402	\$ -
FY 2013-14	\$ -	\$ 248,646	\$ -	\$ 248,646	\$ -
Total		\$ 639,023	\$ -	\$ 639,023	

Note:

No fee revenue was collected or expended prior to FY 2010-11.

Table H5.2: Street Trees, In-Lieu Fees Collected by Payer

Fiscal Year	Address	Fee Amount Collected	Fiscal Year	Address	Fee Amount Collected	
FY 2010-11	1671 11th Ave.	1,641	FY 2011-12 (cont'd)	309 Jersey St	1,641	
	1720 Polk St.	1,641		950 Plymouth Ave	1,641	
	1200 19th St.	1,489		178 Townsend St	11,487	
	63 Jersey St.	1,489		2608 Post St	1,641	
	2000 Union St.	2,978		50 Sadowa St	1,641	
	2506 36th Ave	1,489		299 Valencia St.	3,282	
	700 Valencia	1,489		411 Valencia St.	3,282	
	3575 Geary Blvd	8,934		935 Folsom St.	16,410	
	238 Olive St.	1,489		205 Franklin St.	1,690	
	1847 Scott St. / 2233 Chestnut St.	3,282		200 Lombard St	1,641	
	3227 San Bruno Ave	1,641	755 Marina St	3,282		
	469-471 08th Ave	1,641	701 Portola St	3,282		
	2139 O'Farrell	3,282	155 Winston Dr	4,923		
	1515 12 Ave	1,641	83 Banks	1,641		
	457-459 Buena Vista	1,641	2235 3rd St	8,831		
	1372 Union St.	1,701	2135 Greenwich St	1,641		
	2620 Larkin St	4,500	301 Moraga St	1,641		
	3647-3649 23rd St.	1,641	307 Moraga St	1,641		
	822 Geary Blvd	1,489	313 Moraga St	1,641		
	519 29th Ave	1,489	4529 25th St	1,714		
	1740 09 th Ave	1,641	2538 3rd St	1,641		
	219 Prentiss St.	1,641	750 02nd St	1,715		
	132 Moffit Street	1,641	25 Essex St	6,859		
	857 Jamestown Ave.	1,166	2890 3rd St	17,145		
	567 Moultrie St.	1,641	851 28th Ave	1,641		
	462 Sanchez St	4,166	1401 California St	15,433		
	1342 39th Ave	1,641	2340 Washington St	1,715		
	333 Harrison St.	4,923	1595 Pacific Ave	3,430		
	137 Arleta Ave	1,641	2829 California St	1,715		
	1680 Eddy St.	1,641	205 Franklin St	10,290		
2900 Fulton St.	4,923	701 Golden Gate Ave	8,575			
FY 2011-12	66 9th St	13,401	FY 2012-13	270 Granada St	3,430	
	1395 Clayton St	1,641		210-216 17th Ave	1,715	
	1397 Clayton St	3,282		3310 Clay St	1,715	
	1844 Turk St	3,582		758 Spruce St	1,715	
	1621 Irving St	1,641		1540 Jones St	3,430	
	1863 42nd Ave	1,641		525 28th St	1,715	
	248 Ocean Ave	1,641		580 Oak St	1,715	
	2400 Noriega St	1,641		4130 3rd St	1,715	
	1301 Indiana St	8,205		679 5th Ave	1,715	
	1806 Great Hwy	1,641		132 Germania St	1,715	
	2550 California St	1,641		764 17th Ave	1,715	
	5646 Mission St	1,641		2439 Buchanan St	1,715	
	1501 Diamond St	1,641		324 Hugo St	1,715	
	301 Moraga St	1,641		33 Perine St	1,715	
	155 Winston Dr	4,923		359 London St	1,715	
	701 Portola Dr	3,282		335 Oak St	1,715	
	880 Ashbury	3,282		362 Waller ST	1,715	
	1840 Washington St	1,641		318 Arleta Ave	1,715	
					Others	80,065

Table H5.2: (cont'd) Street Trees, In-Lieu Fees Collected by Payer

Fiscal Year	Address	Fee Amount Collected	Fiscal Year	Address	Fee Amount Collected
FY 2013-14	2299 Market St	7,016	FY 2013-14 (cont'd)	812 Corbett Ave	1,753
	519 Kansas St	1,754		38 8th St	3,508
	2000 Ellis St	3,508		1844 Market St	14,024
	657 Vienna St	1,754		4443 19th St	1,753
	385 Ivy St	3,508		135 Yukon St	1,753
	1190 Mission St	3,828		284 Grand View Ave	1,754
	32-36 Pleasant St	1,754		2630 BayShore Blvd	7,012
	1535 Oak St	1,754		474 Natoma St	3,506
	1200 09th Ave	6,860		2724 San Bruno Ave	1,753
	100 Bush St	10,524		23 Sparta St	264
	534 9th Ave	1,754		1433 Diamond St	1,753
	1268 Lombard St	3,508		1500 Page St	1,754
	632 Steiner St	1,754		65 Prosper St	1,753
	67 Linda St	1,754		1863 30th Ave	1,753
	2200 Market St	8,770		535 Missouri St	1,753
	4064 17th St	1,754		2038 Balboa St	3,506
	1945 Hyde St	3,508		350 Linden St	1,753
	295 Lee Ave	3,508		1870 Golden Gate Ave	1,753
	2350 San Bruno Ave	1,754		262 Madison St	1,753
	277 Golden Gate Ave	8,770		1076 Guerrero St	1,753
	1267 19th Ave	1,754		Others	37,842
	1612 Church St	1,754		Total:	639,023
	2472 Chestnut St	1,753			
	737 Bay St	1,753			
	425 Douglass St	1,753			
	575 23rd Ave	1,715			
	246 Ritch St	1,753			
	2570 Bryant St	1,753			
	2322 21st Ave	1,753			
	2567 Union St	1,753			
	1719 Alabama St	1,753			
	101 Polk St	5,262			
	230 Sweeny St	1,753			
	1266 9th Ave	1,753			
	1816 Eddy St	3,506			
	449 Buena Vista East	1,753			
	4173 Cesar Chavez St	1,753			
	1080 Sutter St	1,753			
	1379 Revere Ave	1,753			
	300 South Van Ness Ave	7,012			
	3830 03rd St	10,518			
	156 Sproule Ln	1,753			
672 Peralta St	1,753				
935 North Point St	1,753				
2865 Vallejo St	1,753				
2559 Otsego Ave	1,753				
459 Geary St	3,506				
1020 Pierce St	1,753				
2809 Polk St	1,753				
160 San Marcos Ave	3,506				

H6. Public Art Fee

Background. Since September 1985, all developments involving construction exceeding 25,000 square feet in the downtown C-3 District, all parcels in RH-DTR, TB-DTR, SB-DTR, SLI, SLR, SSO, C-M, UMU, WMUG, WMUO and SALI Districts and zoned C-2 except for those on Blocks 4991 (Executive Park) and 7295 (Stonestown Galleria Mall), and properties that are zoned MUG, MOU, or MUR and that are north of Division/Duboce/13th Streets have been required to install works of art costing an amount equal to 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. Developers may pay a sum equivalent to the cost of the artwork in lieu of installing artwork.

Designated Use of Funds. Fees collected are to be deposited into the Public Artwork Trust Fund, which is administered by the Arts Commission. The Public Artwork Trust Fund shall be used by the Arts Commission within the C-3 District or within a half mile of the boundary of the C-3 District or, if the project is within another zoning district, within a half mile of the project boundary to enhance the visibility and quality of artworks in the public realm and to improve the public's access and enjoyment of the artworks in the public realm. The Board of Supervisors allows the Arts Commission to administer and expend the Public Artwork Trust Fund, and have the authority to prescribe rules and regulations governing the Fund.

Table H6.1: Public Art Fee Summary

Fiscal Year	Beginning Year Balance ⁽¹⁾	Fee Revenue Collected	Funds Expended	Year-End Balance ⁽²⁾
FY 2004-2005	\$ -	\$ 130,000	\$ 45,000	\$ 85,000
FY 2005-2006	\$ 85,000	\$ -	\$ -	\$ 85,000
FY 2006-2007	\$ 85,000	\$ 15,920	\$ -	\$ 100,920
FY 2007-2008	\$ 100,920	\$ -	\$ -	\$ 100,920
FY 2008-2009	\$ 100,920	\$ -	\$ -	\$ 100,920
FY 2009-2010	\$ 100,920	\$ -	\$ -	\$ 100,920
FY 2010-2011	\$ 100,920	\$ -	\$ -	\$ 100,920
FY 2011-2012	\$ 100,920	\$ -	\$ -	\$ 100,920
FY 2012-2013	\$ 100,920	\$ 106,500	\$ -	\$ 207,420
FY 2013-2014	\$ 207,420	\$ -	\$ -	\$ 207,420
Total		\$ 252,420	\$ 45,000	

Note:

(1) Prior to FY 2013-14, this fee was collected in the General Fund and any unexpended balance became part of fund balance in the General Fund at the year end in error. Starting FY2013-14, however, the fee gets deposited in the special revenue fund and any unexpended balance will get carried forward to the subsequent fiscal year. The lost balance from the prior years will be corrected by transferring cash from the General Fund in the subsequent year.

(2) At the end of FY 2013-14, there is no encumbrance outstanding. Thus, the unassigned year-end balance for FY 2011-12 is \$106,500.

Table H6.2: Public Art Fees Collected by Payer

Fiscal Year	Address	Fee Amount Collected
FY 2004-2005	2351 Powell Street	85,000
FY 2004-2005	1275 Fell Street	45,000
FY 2006-2007	590 Castro Street	15,920
FY 2012-2013	505 Howard Street	106,500
Total		252,420

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

Table H6.3: Public Art Fee Expenditure Detail

Fiscal Year	Project Title	Fee Amount Transferred out of Fund	Fee Amount Expended	Project Expenditures, All Sources	Estimated % of Project Funded by Fees
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

Note:

(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.

H7. Bicycle Parking In-Lieu Fee

Background. Planning Code Section 430, which became effective in September 6, 2013, provides developers or owners options to pay an in lieu fee to satisfy the bicycle parking spaces requirement under Planning code Section 155.2. The developers or owners may: (1) pay an in lieu fee to satisfy up to 50 percent of the Class 2 bicycle parking requirement for the uses specified in Table 155.2, provided that no more than 20 required Class 2 bicycle parking spaces are satisfied through the in lieu payment under this subsection; or (2) pay an in lieu fee to satisfy up to 100 percent of the requirement for uses required by Table 155.2 to provide four or fewer Class 2 bicycle parking spaces; and shall pay the in lieu fee for all Class 2 bicycle parking spaces for which a variance or waiver is sought and granted by the Zoning Administrator under Planning Code Sections 305 and 307(k). The amount of the in lieu fee is \$420 per Class 2 bicycle parking space.

Designated Use of Funds. Fees collected are to be deposited into the Bicycle Parking Fund. Fees are to be used solely to install and maintain bicycle parking in areas of the City with inadequate public short-term bicycle parking facilities.

No Bicycle Parking In-Lieu Fee has been collected and expended since the establishment

H8. 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 and are managed consistently with the California Government Code Section 66013 and San Francisco Chapter Section 8B.125. The Public Utilities Commission administers this subfund.

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.”

Table H8.1: Water Capacity Charge Summary

Fiscal Year	Beginning Year Balance	Fee Revenue Collected	Interest Earned	Funds Expended	Year-End Balance ⁽¹⁾
FY 2007-2008	\$ -	\$ 213,455	\$ 585	\$ -	\$ 214,040
FY 2008-2009	\$ 214,040	\$ 625,948	\$ 895	\$ -	\$ 840,883
FY 2009-2010	\$ 840,883	\$ 610,312	\$ (895)	\$ -	\$ 1,450,300
FY 2010-2011	\$ 1,450,300	\$ 869,115	\$ -	\$ -	\$ 2,319,415
FY 2011-2012	\$ 2,319,415	\$ 1,372,542	\$ 44,148	\$ 2,008,605	\$ 1,727,500
FY 2012-2013	\$ 1,727,500	\$ 2,086,602	\$ 13,300	\$ (424)	\$ 3,827,826
FY 2013-2014	\$ 3,827,826	\$ 2,372,755	\$ 23,930	\$ -	\$ 6,224,511
Total		8,150,729	81,963	2,008,181	

Note:

(1) In this report, year-end balance includes encumbrances. There were no encumbrances at the end of FY 2013-2014. Thus, the unassigned year-end balance for FY 2013-14 is \$6,224,511.

G9. 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 and are managed consistently with the California Government Code Section 66013 and San Francisco Chapter Section 8B.125. The Public Utilities Commission administers this subfund.

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.

Table H9.1: Wastewater Capacity Charge Summary

Fiscal Year	Beginning Year Balance	Fee Revenue Collected	Interest Earned	Funds Expended	Year-End Balance ⁽¹⁾
FY 2006-2007	\$ -	\$ 9,091,129	\$ -	\$ -	\$ 9,091,129
FY 2007-2008	\$ 9,091,129	\$ 6,298,294	\$ -	\$ -	\$ 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	\$ -	\$ 21,403,540
FY 2010-2011	\$ 21,403,540	\$ 3,754,841	\$ 5,260	\$ 11,997,159	\$ 13,166,482
FY 2011-2012	\$ 13,166,482	\$ 5,544,173	\$ 119,776	\$ 4,179,703	\$ 14,650,729
FY 2012-2013	\$ 14,650,729	\$ 11,336,556	\$ 109,076	\$ 3,002,602	\$ 23,093,759
FY 2013-2014	\$ 23,093,759	\$ 9,564,449	\$ 109,822	\$ 9,177,744	\$ 23,590,286
Total		\$ 56,526,362	\$ 421,130	\$ 33,357,208	

Note:

(1) In this report, year-end balance includes encumbrances. There was \$1,082,167 in encumbrances at the end of FY 2013-14. Thus, the unassigned year-end balance for FY 2013-14 is \$22,508,119.

Table H9.2: Water & Wastewater Capacity Charges, \$100,000 or Greater, by Payer ^{(1) (2)}

Fiscal Year	Address	Wastewater Fee Amount Collected	Fiscal Year	Address	Wastewater Fee Amount Collected
FY 2006-2007	425 First St	886,708	FY 2011-2012	1411 Market St	507,354
	888 Howard St	626,785		185 Channel St	207,052
	4601 3rd St	130,200		55 9th St	197,094
	450 Rhode Island	616,203		333 Harrison St	181,138
	301 Main St	617,148		1190 Mission St	188,139
	631 Folsom St	312,480		2225 3rd St	122,350
	766 Harrison St	248,509		1880 Mission St	121,598
	650 Eddy St	216,234		1155 4th St	105,299
	310 Townsend St	117,180		1150 Ocean Ave	119,293
	74 New Montgomery St	234,258		399 Fremont St	650,824
	333 Fremont St	204,707	1380 7th St	539,372	
	2351 Powell St	165,738	301 Beale St	531,202	
	555 Mission St	159,821	401 Harrison St	489,358	
	818 Van Ness Ave	133,443	338 Main St	462,180	
	973 Market St	157,304	45 Lansing St	450,908	
	450 Rhode Island	181,576	100 Van Ness Av	399,109	
	125 Mason St	210,924	900 Folsom St	396,859	
	800 Minnesota St	175,165	690 Long Bridge St	373,758	
	1275 Indiana St	102,817	1420 Mission St	285,075	
66 9th St	278,628	701 Long Bridge St	267,572		
338 Spear St	742,247	1200 4th St	249,923		
FY 2007-2008	1160 Mission St	320,047	FY 2012-2013	307 Octavia St	249,129
	230 Turk St	234,184		240-260 5th St	246,288
	990 Polk St	286,440		2558 Mission St	157,073
	690 Market St	216,910		222 2nd St	152,574
	333 Main St	171,864		2121 3rd St	137,464
	733 Front St	154,774		1800 Van Ness Av	136,461
	1844 Market St	294,885		2655 Bush St	130,038
	1390 Mission St	346,139		72 Townsend St	122,703
	101 Executive Park Blvd	256,037		1239 Turk St	113,345
	1 Ecker Pl	115,910		318 Main St	112,926
	275 10th St.	351,861	333 Beale St	112,344	
	3575 Geary Blvd.	386,050	3251 20th Av	111,337	
	5600 3rd St., Bldg. II	148,428	2175 Market St	110,275	
	1188 Mission St.	213,180	255 Broadway St	103,245	
	5600 3rd St., Bldg. I	148,428	201 Folsom St		
	1 Hawthorne St	102,161	555 Fulton St	189,239	
	1411 Market St.	376,843	540 Mission Bay Bl North	131,139	
FY 2008-2009	1160 Mission St	342,479	FY 2013-2014	280 Beale St	642,690
	2101 & 2125 Bryant St	175,797		101 Polk St	209,757
	829 Folsom St	169,489		100 Drumm St	197,794
	2949 18th St	280,649		218 Buchanan St	311,707
	871 Turk St	263,004		104 9th St	183,819
	149 Mason St.	145,925		33 8th St	275,208
	601 King St	593,229		340 Fremont St	493,356
	77 Van Ness Ave	136,361		718 Long Bridge St	488,530
	318 Spear St	166,389		1415 Mission St	170,566
	1188 Mission St	213,180		100 Buchanan St	180,529
	1 Hawthorne St	102,161		350 8th St	596,623
701 Golden Gate Ave	260,400	183 Fremont St		266,310	
301 Mission St	994,388	1751 Carroll Av		197,014	
5600 3rd St	54,949	101 1st St	456,659		
FY 2009-2010	1150 Ocean Ave	119,293			
FY 2010-2011	2225 3rd Street	122,350			
	333 Harrison Street	181,138			
	1411 Market St.	130,511			
	1190 Mission Street	188,139			

Notes:
 (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.

Table H9.3: Water & Wastewater Capacity Charges Expenditure Detail

Fiscal Year	Project Title	Fee Amount Expended	Project Expenditures, All Sources	Estimated % of Project Funded by Fees
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%
	air conditioning system	1,307,474	2,084,804	63%
	Emergency Sewer Repair: various locations	1,811,960	4,651,033	39%
FY 2010-2011	Bromeley Place Sewer Replacement	206,712	206,712	100%
	California St Sewer Replacement	876,034	876,034	100%
	Waller St Sewer Repair	191,630	191,630	100%
	Various Sewer Locations #1	2,692,211	3,027,547	89%
	Spot Sewer Repair Contract #24	3,277,917	3,277,917	100%
	Downtown District Sewer Replacement	118,664	118,664	100%
	Soma/Mission Sewer Replacement	136,958	136,958	100%
	Western Addt/Beach/Marina Repair	83,861	83,861	100%
	Windfield St Sewer Repair	161,054	161,054	100%
	17Th/Bocana/Ellworth Sewer Repair	657,174	657,174	100%
	Laurel Heights/Haight Sewer Repair	91,626	91,626	100%
	Richmond District Sewer Replacement	76,983	76,983	100%
	Sunset District Sewer Replacement	104,294	104,294	100%
	Noe/Glen Park/Trin Peaks Sewer	60,955	60,955	100%
	Mcclaren/Ingleside/Excelsior Sewer	68,670	68,670	100%
	Potrero/Bernal Heights Sewer	172,851	172,851	100%
	Bayview/Hunters Point Sewer	48,708	48,708	100%
	Miramar Ave Sewer Repair	886,898	886,898	100%
	Polk St Emergency Sewer Repair	426,515	426,515	100%
	Baker/Grove/Cole - Sewer Repair	1,133,196	1,133,196	100%
	Bush St Sewer Replacement	99,898	1,593,733	6%
	Baker/Blake/Cook-Sewer Repair/Cpfrnr	13,613	617,668	2%
	Auburn St Sewer Replacement	13,686	13,686	100%
	Carl St Sewer Replacement	69,362	69,362	100%
Outfall Inspection/Receiving Water	133,099	133,099	100%	
RNR Treatment Facilities	194,592	194,592	100%	
FY 2011-2012	Bromeley Place Sewer Replacement	(8,244)	(8,244)	100%
	California St Sewer Replacement	52,316	52,316	100%
	Various Sewer Locations #1	(57,297)	22,476	-255%
	Spot Sewer Repair Contract #24	20,487	20,487	100%
	Downtown District Sewer Replacement	161,165	161,165	100%
	Soma/Mission Sewer Replacement	165,894	362,135	46%
	Western Addt/Beach/Marina Repair	173,183	173,183	100%
	Windfield St Sewer Repair	35,274	35,274	100%
	17Th/Bocana/Ellworth Sewer Repair	494,092	494,092	100%
	Laurel Heights/Haight Sewer Repair	210,531	675,652	31%
	Richmond District Sewer Replacement	175,098	175,098	100%
	Sunset District Sewer Replacement	1,088,253	1,119,447	97%
	Noe/Glen Park/Trin Peaks Sewer	199,773	199,773	100%
	Mcclaren/Ingleside/Excelsior Sewer	191,766	191,766	100%
	Potrero/Bernal Heights Sewer	139,549	139,549	100%
	Bayview/Hunters Point Sewer	261,548	261,548	100%
	Miramar Ave Sewer Repair	16,544	16,544	100%
Baker/Grove/Cole - Sewer Repair	449,607	449,607	100%	

Table H9.3: (cont'd) Water & Wastewater Capacity Charges Expenditure Detail

Fiscal Year	Project Title	Fee Amount	Project	Estimated % of
FY 2011-2012 (cont.)	Bush St Sewer Replacement	168,191	524,876	32%
	Baker/Blake/Cook-Sewer Repair/Cpfrnr	41,651	1,227,214	3%
	Auburn St Sewer Replacement	15,229	28,930	53%
	Carl St Sewer Replacement	45,129	1,373,949	3%
	Newcomb Ave Sewer Replacement	33,773	470,810	7%
	Outfall Inspection/Receiving Water	104,411	827,088	13%
	SECF Elevator Repair & Upgrade	1,781	1,781	100%
FY 2012-13	California St Sewer Replacement	297	297	100%
	Various Sewer Locations #1	149,704	195,384	77%
	Downtown District Sewer Replacement	151,394	1,225,995	12%
	SOMA/Mission Sewer Replacement	53,176	1,960,671	3%
	Western Addt/Beach/Marina Repair	66,798	66,798	100%
	17th/Bocana/Ellworth Sewer Repair	(16,221)	(16,221)	100%
	Laurel Heights/Haight Sewer Repair	173,662	1,568,441	11%
	Richmond District Sewer Replacement	118,526	2,177,681	5%
	Sunset District Sewer Replacement	1,341,614	1,371,212	98%
	Noe/Glen Park/Trin Peaks Sewer	36,862	1,480,297	2%
	McClaren/Ingleside/Excelsior Sewer	51,976	1,329,610	4%
	Potrero/Bernal Heights Sewer	37,420	1,950,228	2%
	Bayview/Hunters Point Sewer	132,032	2,065,834	6%
	Bush St Sewer Replacement	2,044	2,044	100%
	Baker/Blake/Cook-Sewer Repair/CPFRNR	1,447	3,246	45%
	Carl St Sewer Replacement	25,151	209,952	12%
	Newcomb Ave Sewer Replacement	(1,110)	(7,449)	15%
	Golden Gate Ave Sewer Replacement	20,170	266,429	8%
	Various Locations Sewer Replacement #4	792	103,397	1%
	Parnassus Ave Sewer Replacement	38,684	628,929	6%
	15TH/16TH/18TH/19TH California	277,466	425,685	65%
	28TH Sewer Replacement	14,668	93,896	16%
	Folsom Street Sewer Replacement	7,159	60,927	12%
	Alhambra/Bay/Beach Sewer Repair	20,401	111,741	18%
	Avalia/Bay/Beach Sewer Repair	30,607	273,518	11%
	20th/Arkansas St Sewer Replacement	9,215	161,315	6%
	Eddy/Scott/Castro/Sewer Replacement	6,382	7,602	84%
	Spot Sewer Repair CONTRACT #29	18,576	18,576	100%
	Plymouth Avenue Sewer Replacement	6,925	6,925	100%
	DPW BSSR Spot Sewer Repair	200,123	200,123	100%
Franklin Street Sewer Replacement	6,328	6,328	100%	
20th Avenue Sewer Replacement	2,009	46,425	4%	
Outfall Inspection/Receiving Water	18,327	613,971	3%	
FY 2013-14	California St Sewer Replacement	18,928	18,928	100%
	Downtown District Sewer Replacement	19,625	111,793	18%
	SOMA/Mission Sewer Replacement	3,730	145,830	3%
	Western Addt/Beach/Marina Repair	34,981	34,981	100%
	17th/Bpcana/Ellworth Sewer Repair	2,445	2,445	100%
	Laurel Heights/Haight Sewer Repair	32,785	61,633	53%
	Richmond District Sewer Replacement	25,904	1,103,387	2%
	Sunset District Sewer Replacement	80,439	81,460	99%
Noe/Glen Park/Trin Peaks Sewer	12,862	251,128	5%	

Table H9.3: (cont'd) Water & Wastewater Capacity Charges Expenditure Detail

Fiscal Year	Project Title	Fee Amount Expended	Project Expenditures, All Sources	Estimated % of Project Funded by Fees
FY 2013-14 (cont.)	McClaren/Ingleside/Excelsior Sewer	42,934	109,988	39%
	Potrero/Bernal Heights Sewer	5,663	114,855	5%
	Bayview/Hunters Point Sewer	1,787	47,801	4%
	Baker/Blake/Cook-Sewer Repair/CPFRNR	843	843	100%
	Carl St Sewer Replacement	408	(1,151,616)	0%
	SOMA Alley Sewer Improvements	16,195	29,332	55%
	Golden Gate Ave Sewer Replacement	194	(416)	-47%
	Various Locations Sewer Replacement #4	137	295,566	0%
	Folsom Street Sewer Replacement	5,219	75,357	7%
	Alhambra/Bay/Beach Sewer Repair	5,373	901,442	1%
	Spot Sewer Repair CONTRACT #29	8,735,609	8,893,760	98%
	DPW BSSR Spot Sewer Repair	(123)	(123)	100%
	Franklin Street Sewer Replacement	837	2,302,916	0%
	17th & Folsom Short-Term Sewer Repair	38,332	129,361	30%
	Pine/Stockton/Sacramento St Sewers	83,771	1,725,526	5%
Outfall Inspection/Receiving Water	8,865	778,891	1%	
Total	33,357,209	68,651,834	49%	

Appendix A(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 for January 1 through December 31, 2014	Fees Effective for for January 1 through December 31, 2015	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	\$9.94 GSF Replacement/Change of Use (Non-Residential to Residential): \$5.78/GSF Replacement/Change of Use (PDR to Residential): \$7.86/GSF	\$10.44 GSF Replacement/Change of Use (Non-Residential to Residential): \$6.07/GSF Replacement/Change of Use (PDR to Residential): \$8.25/GSF	At least one net new residential unit; additional space in an existing unit of more than 800 GSF; at least one net new group housing facility or residential care facility; additional space in an existing group housing or residential care facility of more than 800 GSF	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 418.3(d)	Residential Dwelling Units	Impact fee or in-kind improvement	\$12.66GSF	\$13.29 GSF	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	Planning Department	Planning Department and Treasurer-Tax Collector	Planning Code Section 425	Residential Dwelling Units + retail / other commercial	Optional Program	\$0.92 PSF of open space otherwise required to be provided	\$0.97 PSF of open space otherwise required to be provided	Not Applicable	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	Impact fee or in-kind improvement	\$5.29 PSF Replacement/Change of Use (Non-Residential to Residential): \$4.16/PSF Replacement/Change of Use (PDR to Residential): \$2.68/PSF	\$5.56 PSF Replacement/Change of Use (Non-Residential to Residential): \$4.37/PSF Replacement/Change of Use (PDR to Residential): \$2.82/PSF	All residential development projects of 20 or more units that results in a new unit	N/A
Market/Octavia - Residential (Not Residential Transit Oriented District)	Market & Octavia Affordable Housing Fee	Mayor's Office of Housing and Planning Department	Department of Building Inspection and Treasurer-Tax Collector	Planning Code Section 416	Residential Dwelling Units (Neighborhood Commercial District "NCD")	Fee only	\$4.16 PSF Replacement/Change of Use (Non-Residential to Residential): \$0.23/PSF Replacement/Change of Use (PDR to Residential): \$2.20/PSF	\$4.37 PSF Replacement/Change of Use (Non-Residential to Residential): \$0.24/PSF Replacement/Change of Use (PDR to Residential): \$2.31/PSF	Subject to the Residential Inclusionary Housing Program (Planning Code Section 415)	N/A

Key

AICCE Annual Infrastructure Cost Inflation Estimate FAR Floor Area Ratio NSF Net Square Feet RH Rincon Hill UMU Urban Mixed Use District
 C-3 Downtown GSF Gross Square Feet PDR Production, Distribution and Repair RTO Residential Transit Oriented District
 EN Eastern Neighborhoods NCD Neighborhood Commercial District PSF Per Square Foot SOMA South of Market

Appendix A(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 for January 1 through December 31, 2014	Fees Effective for for January 1 through December 31, 2015	Residential Threshold	Non-Residential Threshold
Market/Octavia - Residential (Not Residential Transit Oriented District)	Market & Octavia Affordable Housing Fee	Mayor's Office of Housing and Planning Department	Department of Building Inspection and Treasurer-Tax Collector	Planning Code Section 416	Residential Dwelling Units (Van Ness and Market Special Use District)	Fee only	\$8.32 PSF Replacement/Change of Use (Non-Residential to Residential): \$4.39/PSF Replacement/Change of Use (PDR to Residential): \$6.36/PSF	\$8.74 PSF Replacement/Change of Use (Non-Residential to Residential): \$4.61/PSF Replacement/Change of Use (PDR to Residential): \$6.67/PSF	Projects subject to the Residential Inclusionary Housing Program (Planning Code Section 415)	N/A
Market/Octavia - Residential + Commercial	Market & Octavia Community Infrastructure Impact Fee	Planning Department	Department of Building Inspection and Treasurer-Tax Collector	Planning Code Section 421	Residential Dwelling Units + retail / other commercial	Impact fee or in-kind improvement	\$10.40 PSF for Residential, \$3.93 PSF for Non-residential (1) Replacement/Change of Use: Non-Residential to Residential: \$6.47 PDR to Residential: \$8.44 PDR to Non-Residential: \$1.96	\$10.92 PSF for Residential, \$4.13 PSF for Non-residential (1) Replacement/Change of Use: Non-Residential to Residential: \$6.80 PDR to Residential: \$8.86 PDR to Non-Residential: \$2.06	At least one net new residential unit; additional space in an existing unit of more than 800 GSF; at least one net new group housing facility or residential care facility; additional space in an existing group housing or residential care facility of more than 800 GSF	New construction of a non-residential use; or additional non-residential space in excess of 800 GSF in an existing structure
Van Ness and Market - Residential + Commercial Van Ness and Market Downtown Residential Special Use District only	Van Ness and Market Affordable Housing Fee	Mayor's Office of Housing and Planning Department	Planning Department and Treasurer-Tax Collector	Planning Code Section 424	Residential Dwelling Units + retail / other commercial	Impact fee or in-kind improvement	\$34.67 per net additional gsf for Floor Area Ratio (FAR) between 6:1 and 9:1.	\$36.41 per net additional gsf for Floor Area Ratio (FAR) between 6:1 and 9:1.	Construction with FAR (Floor Area Ratio) between 6:1 and 9:1	Construction with FAR (Floor Area Ratio) above 6:1 to 9:1
Van Ness and Market - Residential + Commercial Van Ness and Market Downtown Residential Special Use District only	Van Ness and Market Neighborhood Infrastructure Fee	Planning Department	Planning Department and Treasurer-Tax Collector	Planning Code Section 424	Residential Dwelling Units + retail / other commercial	Impact fee or in-kind improvement	\$17.34 GSF for Floor Area Ratio above 9:1	\$18.20 GSF for Floor Area Ratio above 9:1	Construction with FAR above 9:1	Construction with FAR above 9:1
Eastern Neighborhoods - Residential	Eastern Neighborhoods Area Plans Affordable Housing Requirement	Mayor's Office of Housing and Planning Department	Planning Department and Treasurer-Tax Collector	Planning Code Section 417	Residential	Optional Program	\$46.23 per GSF	\$48.54 per GSF	20 units or less than 25,000 square feet	N/A

Key
AICCIE Annual Infrastructure Cost Inflation Estimate FAR Floor Area Ratio NSF Net Square Feet RH Rincon Hill UMU Urban Mixed Use District
C-3 Downtown GSF Gross Square Feet PDR Production, Distribution and Repair RTO Residential Transit Oriented District
EN Eastern Neighborhoods NCD Neighborhood Commercial District PSF Per Square Foot SOMA South of Market

Appendix A(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 for January 1 through December 31, 2014	Fees Effective for for January 1 through December 31, 2015	Residential Threshold	Non-Residential Threshold
Eastern Neighborhoods. Zoned Urban Mixed Use District	Affordable Housing Requirements for Urban Mixed Use District in Eastern Neighborhoods	Mayor's Office of Housing and Planning Department	Planning Department and Treasurer-Tax Collector	Planning Code Section 419	Residential Dwelling Units	Onsite or offsite affordable 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; In-lieu fee varies by Unit Size (studio - \$191,349, 1-bedroom \$261,271, 2-bedroom \$357,034, 3-bedroom \$407,890)	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 (Studio - \$199,698, 1 bedroom - \$270,441, 2 bedroom - \$367,711, 3 bedroom - \$419,621, 4 bedroom - \$522,545)	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
Eastern Neighborhoods - Residential + Commercial	Eastern Neighborhoods Infrastructure Impact Fee (Mission District, Central Waterfront, SOMA, Showplace)	Planning Department	Planning Department and Treasurer-Tax Collector	Planning Code Section 423	Residential Dwelling Units + Non-Residential Uses	Impact fee or in-kind improvement	Residential (PSF)- Tier 1: \$9.25; Tier 2: \$13.87; Tier 3: \$18.49 Non-residential (PSF)-Tier 1: \$6.93; Tier 2: \$11.56; Tier 3: \$16.18 <u>Replacement/Change of Use:</u> PDR to Residential (PSF): Tier 1 \$5.78; Tier 2: \$10.40; Tier 3: \$15.03 PDR to Non-Residential (PSF): Tier 1: \$3.47; Tier 2: \$8.09; Tier 3: \$12.71 Non-Residential to Residential: All Tiers: \$2.31	Residential (PSF)- Tier 1: \$9.71; Tier 2: \$14.56; Tier 3: \$19.42 Non-residential (PSF)-Tier 1: \$7.28; Tier 2: \$12.14; Tier 3: \$16.99 <u>Replacement/Change of Use:</u> PDR to Residential (PSF): Tier 1 \$6.07; Tier 2: \$10.92; Tier 3: \$15.78 PDR to Non-Residential (PSF): Tier 1: \$3.64; Tier 2: \$8.50; Tier 3: \$13.35 Non-Residential to Residential: All Tiers: \$2.43	At least one net new residential unit; additional space in an existing unit of more than 800 GSF; at least one net new group housing facility or residential care facility; additional space in an existing group housing or residential care facility of more than 800 GSF	New construction of a non-residential use; or additional non-residential space in excess of 800 GSF in an existing structure
Eastern Neighborhood - Mixed-Use Districts	Alternative Means of Satisfying the Open Space Requirement in the Eastern Neighborhoods Mixed-Use Districts	Planning Department	Planning Department and Treasurer-Tax Collector	Planning Code Section 426	Non-residential	Optional Program	\$87.84 PSF	\$92.23 PSF	N/A	Any non-residential project with required open space
Eastern Neighborhood - Mixed-Use Districts	Payment in Case of Variance or Exception	Planning Department	Planning Department and Treasurer-Tax Collector	Planning Code Section 427	Residential Dwelling Units	Optional Program	\$377.94 PSF	\$396.84PSF	Zoning Administrator discretion, via a Variance (under Sec. 305) or Exemption (under Sec. 329), that open space cannot be provided on-site	N/A

Key

AICCIE Annual Infrastructure Cost Inflation Estimate FAR Floor Area Ratio NSF Net Square Feet RH Rincon Hill UMU Urban Mixed Use District
 C-3 Downtown GSF Gross Square Feet PDR Production, Distribution and Repair RTO Residential Transit Oriented District
 EN Eastern Neighborhoods NCD Neighborhood Commercial District PSF Per Square Foot SOMA South of Market

Appendix A(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 for January 1 through December 31, 2014	Fees Effective for for January 1 through December 31, 2015	Residential Threshold	Non-Residential Threshold
Balboa Park - Residential + Commercial	Balboa Park Community Infrastructure Impact Fee	Planning Department	Planning Department and Treasurer-Tax Collector	Planning Code Section 422	Residential Dwelling Units	In-lieu fee or in kind improvement	Residential: \$9.25 per GSF; Non-Residential: \$1.73per GSF <u>Replacement/Change of Use:</u> Non-Residential to Residential: \$7.51 per GSF PDR to Residential: \$8.38 per GSF PDR to Non-Residential: \$0.87 per GSF	Residential: \$9.71 per GSF; Non-Residential: \$1.82 per GSF <u>Replacement/Change of Use:</u> Non-Residential to Residential: \$7.89 per GSF PDR to Residential: \$8.80 per GSF PDR to Non-Residential: \$0.91 per GSF	At least one net new residential unit; additional space in an existing unit of more than 800 GSF; at least one net new group housing facility or residential care facility; additional space in an existing group housing or residential care facility of more than 800 GSF	New construction of a non-residential use; or additional non-residential space in excess of 800 GSF in an existing structure
Downtown: C-3 Districts - Commercial	Downtown Park Fee	Recreation and Parks Department and Planning Department	Planning Department and Treasurer-Tax Collector	Planning Code Section 412	Residential + Non-Residential	Impact fee	\$ 2.31 per GSF	\$ 2.43 per GSF	N/A	Net addition of gross floor area square foot of office use in C-3-O, C-3-O (SD), C-3-R, C-3-G, or C-3-S
Downtown: C-3-O (SD) Districts - Office	Transit Center Open Space Fee	Municipal Transportation Agency	Department of Building Inspection	Planning Code Section 424.7	Residential + Non-Residential	Impact fee	Residential: \$2.61 base fee* Office: \$3.14 base fee, PLUS \$7.32 for any gsf that exceeds Floor Area Ratio (FAR) of 9:1* Retail: \$5.23 base fee, PLUS \$4.70 for any gsf that exceeds FAR of 9:1* Hotel: \$4.18 base fee* Institutional/Cultural/Medical: \$5.23 base fee, PLUS \$4.49 for any gsf that exceeds FAR of 9:1* Industrial: \$2.61 base fee	* Residential: \$2.74 base fee* Office: \$3.29 base fee, PLUS \$7.68 for any gsf that exceeds Floor Area Ratio (FAR) of 9:1* Retail: \$5.49 base fee, PLUS \$4.94 for any gsf that exceeds FAR of 9:1* Hotel: \$4.39 base fee* Institutional/Cultural/Medical: \$5.49 base fee, PLUS \$4.72 for any gsf that exceeds FAR of 9:1* Industrial: \$2.74 base fee	(1) At least one net new residential unit; or(2) Addition of more than 800 gross square feet to an existing residential unit, or(3) At least one new group housing facility or residential care facility, or(4) Addition of more than 800 gross square feet to an existing group housing or residential care facility, or(5) Conversion of existing space to a different use where the project's total fee would exceed the total fee for the uses being replaced.	(1) New construction, or(2) Addition of more than 800 gross square feet, or(3) Conversion of existing space to a different use where the project's total fee would exceed the total fee for the uses being replaced.
Downtown: C-3-O (SD) Districts - Office	Transit Center Transportation and Street Improvement Fee	Municipal Transportation Agency	Department of Building Inspection	Planning Code Section 412	Office within C-3-O (SD) Districts	Impact fee	* Residential: \$0.06 Transit Delay Mitigation Fee (TDMF), PLUS \$4.12 base fee, PLUS \$6.27 for gsf that exceeds FAR of 9:1, PLUS \$3.14 for gsf that exceeds FAR of 18:1.* Office: \$0.21 TDMF, PLUS \$3.97 base fee, PLUS \$20.38 for gsf that exceeds FAR of 9:1, PLUS \$10.45 for gsf that exceeds FAR of 18:1.* Retail: \$2.04 TDMF, PLUS \$2.14 base fee, PLUS \$20.38 for gsf that exceeds FAR of 9:1, PLUS \$10.45 for gsf that exceeds FAR of 18:1.* Hotel: \$0.10 TDMF, PLUS \$4.08 base fee, PLUS \$8.36 for gsf that exceeds FAR of 9:1, PLUS \$3.14 for gsf that exceeds FAR of 18:1.* Institutional/Cultural/ Medical: \$0.31 TDMF, PLUS \$3.87 base fee, PLUS \$20.38 for gsf that exceeds FAR of 9:1, PLUS \$10.45 for gsf that exceeds FAR of 18:1.* Industrial: \$4.18 base fee	* Residential: \$0.07 Transit Delay Mitigation Fee (TDMF), PLUS \$4.32 base fee, PLUS \$6.58 for gsf that exceeds FAR of 9:1, PLUS \$3.29 for gsf that exceeds FAR of 18:1.* Office: \$0.22 TDMF, PLUS \$4.17 base fee, PLUS \$21.40 for gsf that exceeds FAR of 9:1, PLUS \$10.97 for gsf that exceeds FAR of 18:1.* Retail: \$2.14 TDMF, PLUS \$2.25 base fee, PLUS \$21.40 for gsf that exceeds FAR of 9:1, PLUS \$10.97 for gsf that exceeds FAR of 18:1.* Hotel: \$0.11 TDMF, PLUS \$4.28 base fee, PLUS \$8.78 for gsf that exceeds FAR of 9:1, PLUS \$3.29 for gsf that exceeds FAR of 18:1.* Institutional/Cultural/ Medical: \$0.33 TDMF, PLUS \$4.06 base fee, PLUS \$21.40 for gsf that exceeds FAR of 9:1, PLUS \$10.97 for gsf that exceeds FAR of 18:1.* Industrial: \$4.39 base fee	(1) At least one net new residential unit; or(2) Addition of more than 800 gross square feet to an existing residential unit, or(3) At least one new group housing facility or residential care facility, or(4) Addition of more than 800 gross square feet to an existing group housing or residential care facility, or(5) Conversion of existing space to a different use where the project's total fee would exceed the total fee for the uses being replaced.	(1) New construction, or(2) Addition of more than 800 gross square feet, or(3) Conversion of existing space to a different use where the project's total fee would exceed the total fee for the uses being replaced.

Key
AICCIE Annual Infrastructure Cost Inflation Estimate FAR Floor Area Ratio NSF Net Square Feet RH Rincon Hill UMU Urban Mixed Use District
C-3 Downtown GSF Gross Square Feet PDR Production, Distribution and Repair RTO Residential Transit Oriented District
EN Eastern Neighborhoods NCD Neighborhood Commercial District PSF Per Square Foot SOMA South of Market

Appendix A(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 for January 1 through December 31, 2014	Fees Effective for for January 1 through December 31, 2015	Residential Threshold	Non-Residential Threshold
Downtown: C-3-O(SD)	Downtown Payment in Case of Variance for Open Space	Recreation and Parks Department and Planning Department	Department of Building Inspection and Treasurer-Tax Collector	Planning Code Section 427	Any use requiring open space pursuant to Section 135 or 138.	Impact fee	\$1,532 per gross sq. foot	\$1,609 per gross sq. foot	Zoning Administrator discretion, through approval of a Variance (Section 305) that residential usable open space requirement cannot be met on-site.	Zoning Administrator discretion, through a Variance (Section 305), that privately-owned public open space requirement cannot be met on-site.
Transit Impact Development Fee: Citywide - Commercial	Transit Impact Development Fee (TIDF)	Municipal Transportation Agency	Department of Building Inspection	Planning Code Section 411	Cultural/ Institutional/ Educational, Management/ Information/ Professional Services (i.e., office), Medical and Health Services, Production/ Distribution/ Repair, Retail/ Entertainment, Visitor Services	Fee only	* \$13.90 for Day Care/Community Center; * \$13.90 for Post-Secondary School; * \$11.55 for Museum; * \$13.90for Other Institutional; * \$13.21 for Management/ Information/Prof. Svcs.; * \$13.90 for Medical and Health Services; * \$7.11 for Production/ Distribution/Repair; * \$13.90 for Retail/ Entertainment; * \$13.21 for Visitor Services. Credit may be given for existing uses on site. Contact the MTA for more information.	* \$14.59 for Day Care/Community Center; * \$14.59 for Post-Secondary School; * \$12.12 for Museum; * \$14.59 for Other Institutional; * \$13.87 for Management/ Information/Prof. Svcs.; * \$14.59 for Medical and Health Services; * \$7.46 for Production/ Distribution/Repair; * \$14.59 for Retail/ Entertainment; * \$13.87 for Visitor Services. Credit may be given for existing uses on site. Contact the MTA for more information.	N/A	Non-Residential: > or = 3,000 s.f. of applicable use
Affordable Housing: Citywide - Commercial	Affordable Housing - Jobs-Housing Linkage Fee	Mayor's Office of Housing	Planning Department and Treasurer-Tax Collector	Planning Code Section 413	Entertainment / Hotel / Integrated PDR/ Office / Research & Development / Retail / Small Enterprise Workspace	Funding off-site affordable housing or in-lieu fee	Entertainment/Retail: \$22.42. Hotel: \$17.99. Office: \$24.03. R&D: \$16.01. Integrated PDR/Small Enterprise Workspace: \$18.89	Effective 1/1/2013- Entertainment/Retail: \$22.42. Hotel: \$17.99. Office: \$24.03. R&D: \$16.01. Integrated PDR/Small Enterprise Workspace: \$18.89	N/A	Increase by 25,000 GSF or more of any combination of entertainment, hotel, research and development, and/or Small Enterprise
Affordable Housing: Citywide - Residential	Inclusionary Affordable Housing Program	Mayor's Office of Housing	Planning Department and Treasurer-Tax Collector	Planning Code Section 415/419	Residential Dwelling Units > or = 10	Affordable housing fee, on-site or off-site affordable units	Varies by unit size (Studio - \$191,349 1 bedroom - \$261,271, 2 bedroom - \$357,034, 3 bedroom - \$407,890)	Varies by unit size (Studio - \$199,698 1 bedroom - \$270,441, 2 bedroom - \$367,711, 3 bedroom - \$419,621 4 bedroom - \$522,545)	Any housing project that consists of ten or more units where an individual project or a phased project is to be undertaken and where the total undertaking comprises a project with ten or more units, even if the development is on separate but adjacent lots.	N/A
Child Care: Citywide - Commercial	Child Care Fee	Department of Children Youth and Their Families	Planning Department and Treasurer-Tax Collector	Planning Code Section 414	Office/Hotel	On-site or off-site daycare or in-lieu fee	\$ 1.16 PSF	\$ 1.21 PSF	N/A	Office and hotel development projects proposing the net addition of 50,000 or more GSF of office or hotel space.

Key

AICCIE Annual Infrastructure Cost Inflation Estimate FAR Floor Area Ratio NSF Net Square Feet RH Rincon Hill UMU Urban Mixed Use District
 C-3 Downtown GSF Gross Square Feet PDR Production, Distribution and Repair RTO Residential Transit Oriented District
 EN Eastern Neighborhoods NCD Neighborhood Commercial District PSF Per Square Foot SOMA South of Market

Appendix A(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 for January 1 through December 31, 2014	Fees Effective for for January 1 through December 31, 2015	Residential Threshold	Non-Residential Threshold
Street Trees: Citywide	Street Trees, In-Lieu Fee	Department of Public Works	Department of Public Works	Planning Code Section 428, Section 138.1	All	If tree planting is required, but not approved by DPW, the in-lieu fee is required	\$1,753 per required tree that cannot be planted (from July 1, 2013 through June 30,2014)	\$1,799 per required tree that cannot be planted (from July 1, 2014 through June 30,2015)	N/A	N/A
Public Art:	Public Art Fee	Recreation and Parks Department and Planning Department	Planning Department and Treasurer-Tax Collector	Planning Code Section 429	Downtown: C-3+RH + SB + TB South of Market: SLI + SLR + SSO Commercial: C-M + Part of C-2 Eastern Neighborhoods: UMU + MUG, MOU or MUR that are north of Division/Duboce/13th Streets	Artwork onsite or fee payment	1% of construction cost	1% of construction cost	N/A	New building construction or addition of floor area in C-3 > or = 25,000 s.f.
Bicycle Parking in Lieu Fee : Citywide	Bicycle Parking (Class 2) In-Lieu Fee	Municipal Transportation Agency	Department of Building Inspection	Planning Code Section 430	Class 2 bicycle parking space	Fee only	\$400 per Class 2 bicycle parking space (effective as of 09/06/2013)	\$420per Class 2 bicycle parking space	New construction, additional sq footage, development of existing sq footage, change of use;	New construction, additional sq footage, development of existing sq footage, change of use
WC: 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"- \$1,191 3/4"- \$1,787 1"- \$2,980 1-1/2"- \$5,958 2"- \$9,534 3"- \$17,875 4"- \$29,793 6"- \$59,589 8"- \$95,342 10"- \$137,055 12"- \$256,233 16"- \$446,918 Residential <801 s/f - \$397 801-1700 s/f- \$596 1701-2500 s/f- \$786 2501-5000 s/f - \$2,382 >5000 s/f - \$3,573	Meter Size Residential/Non-Residential 5/8"- \$1,239 3/4"- \$1,859 1"- \$3,100 1-1/2"- \$6,197 2"- \$9,917 3"- \$18,594 4"- \$30,990 6"- \$61,983 8"- \$99,172 10"- \$142,485 12"- \$266,385 16"- \$464,625 Residential <801 s/f - \$397 801-1700 s/f- \$596 1701-2500 s/f- \$786 2501-5000 s/f - \$2,382 >5000 s/f - \$3,573	New construction, additional sq footage, development of existing sq footage, change of use;	New construction, additional sq footage, development of existing sq footage, change of use

Key

AICCE Annual Infrastructure Cost Inflation Estimate FAR Floor Area Ratio NSF Net Square Feet RH Rincon Hill UMU Urban Mixed Use District
 C-3 Downtown GSF Gross Square Feet PDR Production, Distribution and Repair RTO Residential Transit Oriented District
 EN Eastern Neighborhoods NCD Neighborhood Commercial District PSF Per Square Foot SOMA South of Market

Appendix A(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 for January 1 through December 31, 2014	Fees Effective for for January 1 through December 31, 2015	Residential Threshold	Non-Residential Threshold
WCC: 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 - \$1,160 * 801-1700 s/f-\$1,757 * 1701-2500 s/f- \$2,354 * 2501-5000 s/f -\$7,028 * >5000 s/f - \$10,542 Non-Residential * \$0.17 - 48.52 s/f	Meter Size Residential (SIC4) 5/8": \$4,218 3/4"-\$6,327 1": \$10,545 1-1/2"-\$21,090 2": \$33,744 3"-\$63,270 4"-\$105,450 6"-\$210,900 8"-\$337,440 10"-\$485,070 12"-\$906,870 16"-\$1,581,750 (from July 1, 2014 through June 30,2015) Non Residential (SIC2-SIC3 and SIC5-SIC11) for detail rates, please refer to page 16 and 17 of SFPUC Rates Schedules on website address: http://sfwater.org/modules/showdocument.aspx?documentid=5984	New construction, additional sq footage, development of existing sq footage, change of use;	New construction, additional sq footage, development of existing sq footage, change of use
SFUSD: Citywide	School Impact Fee ⁽¹⁾	San Francisco Unified School District	Department of Building Inspections	State Ed. Code Section 17620	Residential / Retail / Office / Research & Development/ Industrial / Hotel / Hospital	In-lieu fee	Residential: \$2.91; Retail: \$0.243; Office: \$0.389; R&D: \$0.335; Industrial: \$0.297; Hotel: \$0.119; Hospital: \$0.315	Residential: \$2.910; Retail: \$0.243; Office: \$0.389; R&D: \$0.335; Industrial: \$0.297; Hotel: \$0.119; Hospital: \$0.315	Increased habitable floor are	Increased floor area

⁽¹⁾ Rates are subject to change. If the Developer Fee Justification Study has findings that allow, under the Education Code, SFUSD to raise the rates, a resolution will be submitted to the Board of Education for approval to raise the rates.

Key
 AICCIE Annual Infrastructure Cost Inflation Estimate FAR Floor Area Ratio NSF Net Square Feet RH Rincon Hill UMU Urban Mixed Use District
 C-3 Downtown GSF Gross Square Feet PDR Production, Distribution and Repair RTO Residential Transit Oriented District
 EN Eastern Neighborhoods NCD Neighborhood Commercial District PSF Per Square Foot SOMA South of Market

Appendix A(2): Local and State Reporting Requirements

San Francisco Planning Code, Article 4, Section 409

Sec. 409. Annual Citywide Development Fee Reporting Requirements and Cost Inflation Fee Adjustments

- (a) **Annual Citywide Development Fee and Development Impact Requirements Report.** In coordination with the Development Fee Collection Unit at DBI and the Planning Director, the Controller shall issue a report within 180 days after the end of each fiscal year, that provides information on all development fees established in the San Francisco Planning Code 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 by the Planning Director to the Planning Commission and to the Land Use & Economic Development Committee of the Board of Supervisors. The Report shall also contain information on the Controller's annual construction cost inflation adjustments to development fees described in subsection (b) below, as well as information on MOH's separate adjustment of the Jobs-Housing Linkage and Inclusionary Affordable Housing fees described in Sections [413.6\(b\)](#) and [415.5\(b\)\(3\)](#).
- (b) **Annual Development Fee Infrastructure Construction Cost Inflation Adjustments.** Prior to issuance of 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 the San Francisco Planning Code and, with the exception of the Jobs-Housing Linkage Fee in Section [413](#) et seq. and the Inclusionary Affordable Housing Fee in Section [415](#) et seq., shall adjust the dollar amount of any development fee on an annual basis every January 1 based solely 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 no later than November 1 every year, without further action by the Board of Supervisors. The Annual Infrastructure Construction Cost Inflation Estimate shall be updated by the Capital Planning Group on an annual basis and no later November 1 every year, in consultation with the Capital Planning Committee, in order to establish a reasonable estimate of construction cost inflation for the next calendar 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 the Controller's development fee adjustments, including the Annual Infrastructure Construction Cost Inflation Estimate formula used to calculate the adjustment, and MOH's separate adjustment of the Jobs-Housing Linkage and Inclusionary Affordable Housing Fees on the Planning Department and DBI website and to any interested party who has requested such notice at least 30 days prior to the adjustment taking effect each January 1. The Jobs-Housing Linkage Fee and the Inclusionary Affordable Housing fees shall be adjusted under the procedures established in Sections [413.6\(b\)](#) and [415.5\(b\)\(3\)](#). (Added by Ord. 108-10, File No. 091275, App. 5/25/2010; Ord. [55-11](#), File No. 101523, App. 3/23/2011)

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.