

FISCAL YEAR
ENDED

JUNE 30, 2020

DEVELOPMENTAL IMPACT FEE REPORT



CITY OF
CHOWCHILLA
CALIFORNIA

List of Principal Officials

City Council

John Chavez.....Mayor
Waseem AhmedMayor Pro Tem
Diana Palmer..... Council Member
Ray Barragan.....Council Member
John Chavez.....Council Member

Executive Team

Rod Pruett.....City Administrator
Joann McClendon.....City Clerk
Jim Sanchez.....City Attorney, Lazono Smith
David Riviere.....Chief of Police
Harry Turner.....Fire Chief and Code Enforcement
Jason Rogers..... Public Works Director
Mark Hamilton.....Community Development Director

Development Impact Fee Report

Legal Requirements

State law (California Government Code Section 66006) requires each local agency that imposes AB 1600 development impact fees to prepare an annual report providing specific information about those fees. Within the AB 1600 legal requirements, it stipulates that fees imposed on new development have the proper nexus to any project on which they are imposed. In addition, AB 1600 imposes certain accounting and reporting requirements with respect to the fees collected. The fees, for accounting purposes, must be segregated from the general funds of the City and from other funds or accounts containing fees collected for other improvements. Interest on each development fee fund or account must be credited to that fund or account and used only for the purposes for which the fees were collected.

Current California Government Code Section 66006 (b) requires that for each separate fund the local agency shall, within 180 days after the last day of each fiscal year, make available to the public the information shown below for the most recent fiscal year.

- A brief description of the type of fee in the account or fund.
- The amount of the fee.
- The beginning and ending balance of the account or fund.
- The amount of the fees collected and interest earned.
- Identify each public improvement on which fees were expended and the amount of expenditures on each improvement, including the total percentage of the cost of the public improvement that was funded with fees.
- 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.
- 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.
- The amount of refunds made due to sufficient funds being collected to complete financing on incomplete public improvements, and the amount of reallocation of funds made due to administrative costs of refunding unexpended revenues exceeding the amount to be refunded.

California Government Code Section 66001 (d) requires the local agency make all of the following findings every fifth year with respect to that portion of the account remaining unexpended, whether committed or uncommitted

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

Description of Development Impact Fee Funds

- *Fire Impact Fee Fund* - To provide for the expansion, design and construction of fire facilities and equipment to address increased demands of the fire department caused by new development.
- *Public Building Impact Fee Fund* - To provide for the expansion, design and construction of public facilities to address increased demands of the city affected by new development
- *Park Development Impact Fee Fund* - To provide for the acquisition and development of parks and recreation facilities impacted by new development in the designated areas.
- *Police Impact Fee Fund* – To provide for the Police Department building expansion and equipment to address increased demands on the police caused by new development.
- *Waste Water Impact Fee Fund* - To provide for the expansion of collection and treatment capacities in the wastewater utility due to increased sewage caused by new development.
- *Signalization Impact Fee Fund* - Traffic facilities are to provide for the impacts of increased traffic caused by new development.
- *Storm Drain Impact Fee Fund* - Installation of public storm drainage and flood control facilities within the city boundaries to service needs of future development.
- *Streets and Roads Impact Fee Fund* - To provide for traffic improvements necessary to accommodate the increase in traffic generated by new development.
- *Water Systems Impact Fee Fund* - To provide for the expansion of production, storage, transmission, treatment and distribution facilities to service new development.

Financial Summary Report
Statement of Revenues, Expenditures and Changes in Fund Balance
Fiscal Year Ending June 30, 2020

| Description | Fire | Public Bldg. | Park | Police | Waste- Water | Signal ization | Storm Drain | Streets and Roads | Water |
|--|----------------|------------------|---------------|----------------|-----------------|-------------------|----------------|-------------------------|----------------|
| <u>Revenues</u> | | | | | | | | | |
| Fees | \$ 2,280 | \$ 1,574 | \$ 7,161 | \$ 3,681 | \$ 12,445 | \$ 799 | \$ 5,947 | \$ 6,668 | \$ 7,709 |
| Investment Income | 4,976 | 8 | 404 | 4,128 | 11,058 | 5,932 | 10,703 | 17,962 | 3,217 |
| Other | | | | | | | | | |
| Total Revenues | 7,256 | 1,582 | 7,565 | 7,809 | 23,503 | 6,731 | 16,649 | 24,630 | 10,927 |
| <u>Expenditures</u> | | | | | | | | | |
| Expenditures | | | | | 24,873 | | 19,899 | | 48,736 |
| Other | | | | | | | | | |
| Total Expenditures | - | | | - | 24,873 | | 19,899 | | 48,736 |
| <u>Revenues Over/(Under) Expenditures</u> | 7,256 | 1,582 | 7,565 | 7,809 | (1,370) | 6,731 | (3,250) | 24,630 | (37,809) |
| Beginning Fund Balance as of 7/1/19 | <u>335,720</u> | <u>(534,897)</u> | <u>24,600</u> | <u>277,604</u> | <u>754,019</u> | <u>400,882</u> | <u>730,168</u> | <u>1,212,735</u> | <u>234,824</u> |
| Adjustment to Fund Balance | | | | | | | | | |
| Ending Fund Balance as of 6/30/2020 | <u>342,977</u> | <u>(533,315)</u> | <u>32,165</u> | <u>285,413</u> | <u>752,649</u> | <u>407,613</u> | <u>726,919</u> | <u>1,237,365</u> | <u>197,015</u> |

Fire Impact Development Fee Fund

Purpose: Purpose of this fee is to finance expansion, design and construction of fire facilities and purchase equipment to address increased demands of the fire department generated by new development.

Fee Schedule

| Description | Zones 2, 2B, 3, 3A, 4 | Zone 1 | Zone 1A | Zone 1B | Zone 2A |
|---|-----------------------|------------|-----------|-----------|-----------|
| Residential (Dollars Per Equivalent Unit) | \$1,751.01 | \$1,751.01 | | | \$ 267.04 |
| Commercial (Dollars Per Square ft.) | 0.73 | 0.74 | | | |
| Industrial (Dollars Per Square ft.) | 0.42 | 42.00 | | | |
| All Units (Dollars Per Equivalent Unit) | | | \$ 262.28 | \$ 267.60 | |

Fire Impact Development Fee Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Last Five Fiscal Years 2020

| Description | Fiscal Year 2015/2016 | Fiscal Year 2016/2017 | Fiscal Year 2017/2018 | Fiscal Year 2018/2019 | Fiscal Year 2019/2020 |
|--|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| <u>Revenues</u> | | | | | |
| Fees | \$ 22,991 | \$ 3,378 | \$ 10,227 | \$ 2,890 | 2,280 |
| Investment Income | 1,438 | 2,576 | 3,213 | 5,024 | 4,976 |
| Other* | (1,491) | | | | |
| Total Revenues | 22,938 | 5,954 | 13,440 | 7,914 | 7,256 |
| <u>Expenditures</u> | | | | | |
| Expenditures | 11,435 | 236,250 | - | - | - |
| Total Expenditures | 11,435 | 236,250 | - | - | - |
| <u>Revenues Over/(Under) Expenditures</u> | 11,503 | (230,296) | 13,440 | 7,914 | 7,256 |
| Beginning Fund Balance | 531,670 | 544,663 | 314,367 | 327,807 | 335,720 |
| Adjustment to Beginning Balance | 1,490 | | | | |
| Ending Fund Balance | 544,663 | 314,367 | 327,807 | 335,720 | 342,977 |

Five-Year Revenue Test Using First In First Out Method

| | | | | | |
|---|---------|---------|---------|---------|---------|
| Available Revenue Current Year | 22,938 | 5,954 | 13,440 | 7,914 | 7,256 |
| Available Revenue Prior Year (2-yr Old Funds) | 3,382 | 22,938 | 5,954 | 13,440 | 7,914 |
| Available Revenue Prior Year (3-yr Old Funds) | 6,630 | 3,382 | 22,938 | 5,954 | 13,440 |
| Available Revenue Prior Year (4-yr Old Funds) | 2,101 | 6,630 | 3,382 | 22,938 | 5,954 |
| Available Revenue Prior Year (5-yr Old Funds) | 147,674 | 2,101 | 6,630 | 3,382 | 22,938 |
| Available Revenue Greater than 5 Prior Fiscal Years | 361,938 | 273,362 | 275,463 | 282,093 | 285,475 |
| | 544,663 | 314,367 | 327,807 | 335,720 | 342,977 |

*Other may include Prior Period Adjustments, Adjustments to beginning balances or Miscellaneous Revenue Expenditures for FY 16/17-Funds Transfers Out-Capital Replacement for Vehicles, Equipment and Machinery

General Facilities Impact Development Fee Fund

Purpose: Purpose of this fee is to provide for the expansion, design and construction of public facilities to address increased demands of the city generated by new development.

Fee Schedule

| Description | Zones 2, 2B, 3, 3A, 4 | Zone 1 | Zone 1A | Zone 1B | Zone 2A |
|---|-----------------------|----------|-----------|-----------|-----------|
| Residential (Dollars Per Equivalent Unit) | \$961.24 | \$961.24 | | | \$ 200.27 |
| Commercial (Dollars Per Square ft.) | 0.40 | 0.42 | | | |
| Industrial (Dollars Per Square ft.) | 0.23 | 0.23 | | | |
| All Units (Dollars Per Equivalent Unit) | | | \$ 199.95 | \$ 199.94 | |

General Facilities Development Impact Fee Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Last Five Fiscal Years 2020

| Description | Fiscal Year 2015/2016 | Fiscal Year 2016/2017 | Fiscal Year 2017/2018 | Fiscal Year 2018/2019 | Fiscal Year 2019/2020 |
|--|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| <u>Revenues</u> | | | | | |
| Fees | \$ 12,698 | \$ 2,168 | \$ 5,676 | \$ 1,866 | \$ 1,574 |
| Investment Income | 14 | 3 | 79 | 43 | 8 |
| Other* | | | | | |
| Total Revenues | 12,712 | 2,171 | 5,755 | 1,908 | 1,582 |
| <u>Expenditures</u> | | | | | |
| Expenditures | | | | | |
| Total Expenditures | - | - | - | - | - |
| <u>Revenues Over/(Under) Expenditures</u> | | | | | |
| | 12,712 | 2,171 | 5,755 | 1,908 | 1,582 |
| Beginning Fund Balance | (557,442) | (544,730) | (542,559) | (536,804) | (534,896) |
| Ending Fund Balance | (544,730) | (542,559) | (536,804) | (534,896) | (533,314) |

Five-Year Revenue Test Using First In First Out Method

| | | | | | |
|---|-----------|-----------|-----------|-----------|-----------|
| Available Revenue Current Year | 12,712 | 2,171 | 5,755 | 1,908 | 1,582 |
| Available Revenue Prior Year (2-yr Old Funds) | 1,222 | 12,712 | 2,171 | 5,755 | 1,908 |
| Available Revenue Prior Year (3-yr Old Funds) | 285 | 1,222 | 12,712 | 2,171 | 5,755 |
| Available Revenue Prior Year (4-yr Old Funds) | (1,012) | 285 | 1,222 | 12,712 | 2,171 |
| Available Revenue Prior Year (5-yr Old Funds) | 80,258 | (1,012) | 285 | 1,222 | 12,712 |
| Available Revenue Greater than 5 Prior Fiscal Years | (638,195) | (557,937) | (558,949) | (558,664) | (557,442) |
| | (544,730) | (542,559) | (536,804) | (534,896) | (533,314) |

*Other may include Prior Period Adjustments, Adjustments to beginning balances or Miscellaneous Revenue

Parks Impact Development Fee Fund

Purpose: Purpose of this fee is to provide for the acquisition and development of parks and recreation facilities impacted by new development in the designated areas.

Fee Schedule

| Description | Zones 1, 2, 2B, 3, 4 | Zone 1A | Zone 1B | Zone 2A | Zone 3A |
|---|----------------------|-----------|-------------|-------------|-------------|
| Residential (Dollars Per Equivalent Unit) | \$2,276.30 | | | \$ 1,168.93 | \$ 2,749.25 |
| Parks and Recreation | | \$ 262.28 | \$ 1,168.48 | | |
| Blocks 8 & 10 | | 1,168.48 | | | |

Parks Development Impact Fee Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Last Five Fiscal Years 2020

| Description | Fiscal Year 2015/2016 | Fiscal Year 2016/2017 | Fiscal Year 2017/2018 | Fiscal Year 2018/2019 | Fiscal Year 2019/2020 |
|---|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| <u>Revenues</u> | | | | | |
| Fees | \$ 8,741 | \$ 6,587 | \$ 504 | \$ 7,725 | \$ 7,161 |
| Investment Income | 18 | 55 | 486 | 484 | 404 |
| Other* | | | | | |
| Total Revenues | 8,759 | 6,642 | 990 | 8,209 | 7,565 |
| <u>Expenditures</u> | | | | | |
| Expenditures | | | | | |
| Total Expenditures | - | - | - | - | - |
| <u>Revenues Over/(Under) Expenditures</u> | | | | | |
| | 8,759 | 6,642 | 990 | 8,209 | 7,565 |
| Beginning Fund Balance | - | 8,759 | 15,401 | 16,391 | 24,600 |
| Ending Fund Balance | <u>8,759</u> | <u>15,401</u> | <u>16,391</u> | <u>24,600</u> | <u>32,165</u> |
| Five-Year Revenue Test Using First In First Out Method | | | | | |
| Available Revenue Current Year | 8,759 | 6,642 | 990 | 8,209 | 7,565 |
| Available Revenue Prior Year (2-yr Old Funds) | | 8,759 | 6,642 | 990 | 8,209 |
| Available Revenue Prior Year (3-yr Old Funds) | | | 8,759 | 6,642 | 990 |
| Available Revenue Prior Year (4-yr Old Funds) | | | | 8,759 | 6,642 |
| Available Revenue Prior Year (5-yr Old Funds) | | - | | | 8,759 |
| Available Revenue Greater than 5 Prior Fiscal Years | | | | | |
| | <u>8,759</u> | <u>15,401</u> | <u>16,391</u> | <u>24,600</u> | <u>32,165</u> |

*Other may include Prior Period Adjustments, Adjustments to beginning balances or Miscellaneous Revenue

Public Safety Impact Development Fee Fund

Purpose: Purpose of this fee is to provide for the expansion of police facilities, purchase and purchase of equipment to address increased demands on the police impacted by new development.

Fee Schedule

| Description | Zone 1, 2, 2B, 3, 3A, 4 | Zone 1A | Zone 1B | Zone 2A |
|---|-------------------------|-----------|-----------|----------|
| Residential (Dollars Per Equivalent Unit) | \$945.48 | | | \$894.82 |
| Commercial (Dollars Per Square ft.) | 0.40 | | | |
| Industrial (Dollars Per Square ft.) | 0.23 | | | |
| All Units (Dollars Per Equivalent Unit) | | \$ 894.82 | \$ 894.82 | |

Public Safety Development Impact Fee Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Last Five Fiscal Years 2020

| Description | Fiscal Year 2015/2016 | Fiscal Year 2016/2017 | Fiscal Year 2017/2018 | Fiscal Year 2018/2019 | Fiscal Year 2019/2020 |
|--|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| <u>Revenues</u> | | | | | |
| Fees | \$ 13,285 | \$ 6,068 | \$ 7,021 | \$ 5,157 | \$ 3,681 |
| Investment Income | 994 | 1,722 | 2,705 | 4,241 | 4,128 |
| Other* | (3,505) | | | | |
| Total Revenues | 10,774 | 7,790 | 9,725 | 9,398 | 7,809 |
| <u>Expenditures</u> | | | | | |
| Expenditures | 22,832 | 112,276 | | | |
| Total Expenditures | 22,832 | 112,276 | - | - | - |
| <u>Revenues Over/(Under) Expenditures</u> | (12,058) | (104,486) | 9,725 | 9,398 | 7,809 |
| Beginning Fund Balance | 375,025 | 362,967 | 258,481 | 268,206 | 277,604 |
| Ending Fund Balance | 362,967 | 258,481 | 268,206 | 277,604 | 285,413 |

Five-Year Revenue Test Using First In First Out Method

| | | | | | |
|---|---------|---------|---------|---------|---------|
| Available Revenue Current Year | 10,774 | 7,790 | 9,725 | 9,398 | 7,809 |
| Available Revenue Prior Year (2-yr Old Funds) | 4,332 | 10,774 | 7,790 | 9,725 | 9,398 |
| Available Revenue Prior Year (3-yr Old Funds) | 4,711 | 4,332 | 10,774 | 7,790 | 9,725 |
| Available Revenue Prior Year (4-yr Old Funds) | 2,474 | 4,711 | 4,332 | 10,774 | 7,790 |
| Available Revenue Prior Year (5-yr Old Funds) | 51,457 | 2,474 | 4,711 | 4,332 | 10,774 |
| Available Revenue Greater than 5 Prior Fiscal Years | 289,219 | 340,676 | 230,874 | 235,585 | 239,917 |
| | 362,967 | 258,481 | 268,206 | 277,604 | 285,413 |

*Other may include Prior Period Adjustments, Adjustments to beginning balances or Miscellaneous Revenue Expenditures for FY 16/17-Funds Transfers Out-Capital Replacement for Vehicles, Equipment and Machinery

Waste-Water Impact Development Fee Fund

Purpose: Purpose of this fee is to provide for the expansion of collection and treatment capacities in the wastewater utility due to increased sewage impacted by new development.

Fee Schedule

| Description | Zone 1 | Zone 1A | Zone 1B | Zones 2, 3, 4 | Zone 2A | Zone 2B | Zone 3A |
|---|------------|-------------|-------------|---------------|-------------|------------|------------|
| Residential (Dollars Per Equivalent Unit) | \$6,186.94 | | | \$ 6,267.38 | \$ 1,486.54 | \$3,204.93 | \$1,486.54 |
| Commercial (Dollars Per Square ft.) | 1.33 | | | 1.33 | | \$1.33 | \$1.33 |
| Industrial (Dollars Per Square ft.) | 0.51 | | | 0.51 | | \$0.51 | \$0.51 |
| Existing City permitted Per Unit | | \$ 1,486.06 | \$ 1,486.06 | | | | |
| Sewer Connection (Per Connection) | | 778.98 | 778.98 | | | | |
| Sewer Reserve Blocks 4, 5, 7 (Per Unit) | | 163.30 | | | | | |

Waste-Water Development Impact Fee Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Last Five Fiscal Years 2020

| Description | Fiscal Year 2015/2016 | Fiscal Year 2016/2017 | Fiscal Year 2017/2018 | Fiscal Year 2018/2019 | Fiscal Year 2019/2020 |
|--|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| <u>Revenues</u> | | | | | |
| Fees | \$ 35,966 | \$ 10,659 | \$ 2,863 | \$ 7,070 | \$ 12,445 |
| Investment Income | 1,867 | 3,420 | 6,785 | 11,560 | 11,058 |
| Other* | | | | | |
| Total Revenues | 37,833 | 14,079 | 9,648 | 18,630 | 23,503 |
| <u>Expenditures</u> | | | | | |
| Expenditures (1) | | | | 9,295 | 24,873 |
| Total Expenditures | - | - | - | 9,295 | 24,873 |
| <u>Revenues Over/(Under) Expenditures</u> | 37,833 | 14,079 | 9,648 | 9,335 | (1,370) |
| Beginning Fund Balance | 683,123 | 720,956 | 735,036 | 744,684 | 754,019 |
| Adjustment to Beginning Balance | | 1 | | | |
| Ending Fund Balance | 720,956 | 735,036 | 744,684 | 754,019 | 752,649 |

Five-Year Revenue Test Using First In First Out Method

| | | | | | |
|---|---------|---------|---------|---------|---------|
| Available Revenue Current Year | 37,833 | 14,079 | 9,648 | 9,335 | (1,370) |
| Available Revenue Prior Year (2-yr Old Funds) | 8,423 | 37,833 | 14,079 | 9,648 | 9,335 |
| Available Revenue Prior Year (3-yr Old Funds) | 2,351 | 8,423 | 37,833 | 14,079 | 9,648 |
| Available Revenue Prior Year (4-yr Old Funds) | 2,655 | 2,351 | 8,423 | 37,833 | 14,079 |
| Available Revenue Prior Year (5-yr Old Funds) | 269,489 | 2,655 | 2,351 | 8,423 | 37,833 |
| Available Revenue Greater than 5 Prior Fiscal Years | 400,205 | 669,694 | 672,350 | 674,701 | 683,124 |
| | 720,956 | 735,036 | 744,684 | 754,019 | 752,649 |

*Other may include Prior Period Adjustments, Adjustments to beginning balances or Miscellaneous Revenue
(1) Transfer Out for SCADA Project

Signalization Impact Development Fee Fund

Purpose: Purpose of this fee is to provide for traffic facilities due to impacts of increased traffic as a result of new development.

Fee Schedule

| Description | Zones 1, 2, 3, 3A, 4 | Zone 1A | Zone 1B | Zone 2A | Zone 2B |
|---|----------------------|-----------|-----------|-----------|----------|
| Residential (Dollars Per Equivalent Unit) | \$238.42 | | | \$ 150.51 | \$238.42 |
| Commercial (Dollars Per Square ft.) | 0.19 | | | | \$0.19 |
| Industrial (Dollars Per Square ft.) | 0.08 | | | | \$1.15 |
| Interchange | | \$ 876.17 | \$ 875.51 | | |
| Signalization | | 171.85 | 171.85 | | |
| Avenue 17 Crossing | | 403.90 | 403.91 | | |
| Avenue 26 Improvements | | 523.92 | 523.92 | | |

Signalization Development Impact Fee Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Last Five Fiscal Years 2020

| Description | Fiscal Year 2015/2016 | Fiscal Year 2016/2017 | Fiscal Year 2017/2018 | Fiscal Year 2018/2019 | Fiscal Year 2019/2020 |
|--|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| <u>Revenues</u> | | | | | |
| Fees | \$ 5,402 | \$ 1,252 | \$ 2,876 | \$ 1,044 | \$ 799 |
| Investment Income | 1012 | 1,816 | 3,391 | 5,997 | 5,932 |
| Other* | | | | | |
| Total Revenues | 6,414 | 3,068 | 6,267 | 7,042 | 6,731 |
| <u>Expenditures</u> | | | | | |
| Expenditures | 676 | | | | |
| Total Expenditures | 676 | - | - | - | - |
| <u>Revenues Over/(Under) Expenditures</u> | | | | | |
| | 5,738 | 3,068 | 6,267 | 7,042 | 6,731 |
| Beginning Fund Balance | 378,767 | 384,505 | 387,573 | 393,840 | 400,882 |
| Ending Fund Balance | 384,505 | 387,573 | 393,840 | 400,882 | 407,613 |

Five-Year Revenue Test Using First In First Out Method

| | | | | | |
|---|---------|---------|---------|---------|---------|
| Available Revenue Current Year | 6,414 | 3,068 | 6,267 | 7,042 | 6,731 |
| Available Revenue Prior Year (2-yr Old Funds) | 3,055 | 6,414 | 3,068 | 6,267 | 7,042 |
| Available Revenue Prior Year (3-yr Old Funds) | 1,724 | 3,055 | 6,414 | 3,068 | 6,267 |
| Available Revenue Prior Year (4-yr Old Funds) | 1,477 | 1,724 | 3,055 | 6,414 | 3,068 |
| Available Revenue Prior Year (5-yr Old Funds) | 18,647 | 1,477 | 1,724 | 3,055 | 6,414 |
| Available Revenue Greater than 5 Prior Fiscal Years | 353,188 | 371,835 | 373,312 | 375,036 | 378,091 |
| | 384,505 | 387,573 | 393,840 | 400,882 | 407,613 |

*Other may include Prior Period Adjustments, Adjustments to beginning balances or Miscellaneous Revenue

Storm Drain Impact Development Fee Fund

Purpose: Purpose of this fee is to finance installation of public storm drainage and flood control facilities within the city boundaries to service needs of future development.

Fee Schedule

| Description | Zones 1, 2, 3, 3A | Zone 2A | Zone 2B | Zone 4 |
|---|-------------------|----------|------------|------------|
| Residential (Dollars Per Equivalent Unit) | \$1,473.26 | \$893.61 | \$1,473.26 | \$1,454.35 |
| Commercial (Dollars Per Square ft.) | 0.64 | | 0.64 | 0.64 |
| Industrial (Dollars Per Square ft.) | On-Site Required | | | |
| Storm Drainage Facilities Fee | | \$614.33 | \$614.33 | |

Storm Drain Development Impact Fee Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Last Five Fiscal Years 2020

| Description | Fiscal Year 2015/2016 | Fiscal Year 2016/2017 | Fiscal Year 2017/2018 | Fiscal Year 20178/2019 |
|--|--------------------------|--------------------------|--------------------------|---------------------------|
| <u>Revenues</u> | | | | |
| Fees | \$ 29,637 | \$ 14,238 | \$ 6,833 | \$ 5,281 |
| Investment Income | 4,951 | 3,889 | 7,248 | 11,219 |
| Other* | 128,471 | | | |
| Total Revenues | 163,059 | 18,127 | 14,081 | 16,500 |
| <u>Expenditures</u> | | | | |
| Expenditures (1) | 767 | | | 9,295 |
| Other | | 1,249,175 | | |
| Total Expenditures | 767 | 1,249,175 | - | 9,295 |
| <u>Revenues Over/(Under) Expenditures</u> | 162,292 | (1,231,048) | 14,081 | 7,205 |
| Beginning Fund Balance | 1,777,638 | 1,939,930 | 708,882 | 722,963 |
| Ending Fund Balance | 1,939,930 | 708,882 | 722,963 | 730,168 |

Five-Year Revenue Test Using First In First Out Method

| | | | | |
|---|-----------|---------|---------|---------|
| Available Revenue Current Year | 163,059 | 18,127 | 14,081 | 7,205 |
| Available Revenue Prior Year (2-yr Old Funds) | 121,417 | 163,059 | 18,127 | 14,081 |
| Available Revenue Prior Year (3-yr Old Funds) | 118,614 | 121,417 | 163,059 | 18,127 |
| Available Revenue Prior Year (4-yr Old Funds) | 119,093 | 118,614 | 121,417 | 163,059 |
| Available Revenue Prior Year (5-yr Old Funds) | 609,114 | 119,093 | 118,614 | 121,417 |
| Available Revenue Greater than 5 Prior Fiscal Years | 808,633 | 168,572 | 287,665 | 406,279 |
| | 1,939,930 | 708,882 | 722,963 | 730,168 |

*Other may include Prior Period Adjustments, Adjustments to beginning balances or Miscellaneous Revenue
(1) Transfer Out for SCADA Project

Streets & Roads Impact Development Fee Fund

Purpose: Purpose of this fee is to provide for traffic improvements necessary to accommodate increase in traffic generated by new development.

Fee Schedule

| Description | Zone 1 | Zone 2 | Zone 2A | Zone 2B | Zone 3, 3A | Zone 4 |
|---|------------|------------|----------|----------|------------|------------|
| Residential (Dollars Per Equivalent Unit) | \$6,047.59 | \$4,128.40 | \$138.61 | \$595.98 | \$3,937.93 | \$3,971.75 |
| Commercial (Dollars Per Square ft.) | 2.03 | 1.37 | | 1.31 | 1.31 | 1.31 |
| Industrial (Dollars Per Square ft.) | 1.17 | 0.79 | | 0.75 | 0.75 | 0.75 |

Streets & Roads Development Impact Fee Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Last Five Fiscal Years 2020

| Description | Fiscal Year 2015/2016 | Fiscal Year 2016/2017 | Fiscal Year 2017/2018 | Fiscal Year 2018/2019 | Fiscal Year 2019/2020 |
|--|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| <u>Revenues</u> | | | | | |
| Fees | \$ 34,079 | \$ 5,812 | \$ 33,502 | \$ 14,338 | \$ 6,668 |
| Investment Income | 2,922 | 5,335 | 9,954 | 18,004 | 17,962 |
| Other* | | | | | |
| Total Revenues | 37,001 | 11,147 | 43,457 | 32,342 | 24,630 |
| <u>Expenditures</u> | | | | | |
| Expenditures | | | | | |
| Total Expenditures | - | - | - | - | - |
| <u>Revenues Over/(Under) Expenditures</u> | 37,001 | 11,147 | 43,457 | 32,342 | 24,630 |
| Beginning Fund Balance | 1,088,788 | 1,125,789 | 1,136,936 | 1,180,393 | 1,212,735 |
| Ending Fund Balance | 1,125,789 | 1,136,936 | 1,180,393 | 1,212,735 | 1,237,365 |

Five-Year Revenue Test Using First In First Out Method

| | | | | | |
|---|-----------|-----------|-----------|-----------|-----------|
| Available Revenue Current Year | 37,001 | 11,147 | 43,457 | 32,342 | 24,630 |
| Available Revenue Prior Year (2-yr Old Funds) | 6,049 | 37,001 | 11,147 | 43,457 | 32,342 |
| Available Revenue Prior Year (3-yr Old Funds) | 16,265 | 6,049 | 37,001 | 11,147 | 43,457 |
| Available Revenue Prior Year (4-yr Old Funds) | 4,365 | 16,265 | 6,049 | 37,001 | 11,147 |
| Available Revenue Prior Year (5-yr Old Funds) | 53,272 | 4,365 | 16,265 | 6,049 | 37,001 |
| Available Revenue Greater than 5 Prior Fiscal Years | 1,008,837 | 1,062,109 | 1,066,474 | 1,082,739 | 1,088,788 |
| | 1,125,789 | 1,136,936 | 1,180,393 | 1,212,735 | 1,237,365 |

*Other may include Prior Period Adjustments, Adjustments to beginning balances or Miscellaneous Revenue

Water Impact Development Fee Fund

Purpose: Purpose of this fee is to finance expansion of production, storage, transmission, treatment and distribution facilities to service new development.

Fee Schedule

| Description | Zones 1, 3A | Zone 1A | Zone 1B | Zone 2 | Zone 2B, 3, 3A 4 | Zone 2A |
|---|-------------|-------------|-------------|-------------|------------------|-------------|
| Residential (Dollars Per Equivalent Unit) | \$2,253.05 | | | \$ 2,282.34 | \$ 2,282.34 | \$ 1,991.30 |
| Commercial (Dollars Per Square ft.) | 0.51 | | | 0.46 | 0.48 | |
| Industrial (Dollars Per Square ft.) | 0.18 | | | 0.18 | 0.18 | |
| Water Connection (Per Connection) | | \$ 1,153.48 | \$ 1,168.48 | | | |
| Water Supply & Storage | | | 1,991.77 | | | |

Water Development Impact Fee Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Last Five Fiscal Years 2020

| Description | Fiscal Year 2015/2016 | Fiscal Year 2016/2017 | Fiscal Year 2017/2018 | Fiscal Year 2018/2019 | Fiscal Year 2019/2020 |
|---|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Revenues | | | | | |
| Fees | \$ 18,258 | \$ 11,241 | \$ 706 | \$ 8,692 | \$ 7,709 |
| Investment Income | 538 | 1,018 | 2,523 | 3,817 | 3,217 |
| Other* | 3 | | | | |
| Total Revenues | 18,799 | 12,259 | 3,230 | 12,509 | 10,927 |
| Expenditures | | | | | |
| Expenditures (1) | | | | 4,647 | 48,736 |
| Total Expenditures | - | - | - | 4,647 | 48,736 |
| Revenues Over/(Under) Expenditures | 18,799 | 12,259 | 3,230 | 7,862 | (37,809) |
| Beginning Fund Balance | 192,675 | 211,474 | 223,733 | 226,963 | 234,825 |
| Adjustment to Beginning Balance | | | | | |
| Ending Fund Balance | 211,474 | 223,733 | 226,963 | 234,825 | 197,015 |

Five-Year Revenue Test Using First In First Out Method

| | | | | | |
|---|---------|---------|---------|---------|----------|
| Available Revenue Current Year | 18,799 | 12,259 | 3,230 | 7,862 | (37,809) |
| Available Revenue Prior Year (2-yr Old Funds) | 7,286 | 18,799 | 12,259 | 3,230 | 7,862 |
| Available Revenue Prior Year (3-yr Old Funds) | 2,391 | 7,286 | 18,799 | 12,259 | 3,230 |
| Available Revenue Prior Year (4-yr Old Funds) | 2,375 | 2,391 | 7,286 | 18,799 | 12,259 |
| Available Revenue Prior Year (5-yr Old Funds) | 166,913 | 2,375 | 2,391 | 7,286 | 18,799 |
| Available Revenue Greater than 5 Prior Fiscal Years | 13,710 | 180,623 | 182,998 | 185,389 | 192,675 |
| | 211,474 | 223,733 | 226,963 | 234,825 | 197,015 |

*Other may include Prior Period Adjustments, Adjustments to beginning balances or Miscellaneous Revenue
(1) Transfer Out for SCADA Project

Notes to Development Impact Fee Report

| | |
|----------------------------|---|
| Fire | Unspent fund balance indicates lack of growth as originally projected. Funds should remain in fund to support the anticipated future growth. |
| General Facilities | Public or General Facilities were developed with Bond Funds in support of future growth which was suppressed due to the recession. The negative balance is derived from the expansion of City Hall in which costs exceeded the amount of bond proceeds thereby generating a loan from the General Fund. Due to the lack of growth there has been insufficient fees collected to meet the loan repayment at this time. As future fees are collected the loan will be repaid. Future fees collected can then be used to pay for bond debt service new facilities. |
| Parks | Unspent fund balance indicates lack of growth as originally projected. Funds should remain in fund to support the anticipated future growth. |
| Public Safety | Unspent fund balance indicates lack of growth as originally projected. Funds should remain in fund to support the anticipated future growth. |
| Waste-water | Unspent fund balance indicates lack of growth as originally projected. Projects are underway to boost and expand infrastructure required to service planned growth. |
| Signalization | Unspent fund balance indicates lack of growth as originally projected. Funds should remain in fund to support the anticipated future growth. |
| Storm Drain | Unspent fund balance indicates lack of growth as originally projected. Funds should remain in fund to support the anticipated future growth. |
| Streets & Roads | Unspent fund balance indicates lack of growth as originally projected. Projects are underway to boost and expand infrastructure required to service planned growth. |
| Water | Unspent fund balance indicates lack of growth as originally projected. Projects are underway to boost and expand infrastructure required to service planned growth. |