



DEVELOPMENT IMPACT FEE REPORT

Fiscal Year Ended June 30, 2019

City of Hercules, California



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Hercules City Council



Mayor
Roland
Esquivias



Vice Mayor
Chris Kelley



Council Member
Dan Romero



Council Member
Dion Bailey



Council Member
Gerard
Boulanger

Executive Team as of June 30, 2019

David Biggs, City Manager

Patrick Tang, City Attorney

Lori Martin, City Clerk/Administrative Services Director

Mike Roberts, Public Works Director

William Imboden, Chief of Police

Edwin Gato, Finance Director

Holly Smyth, Planning Director

Christopher Roke, Parks & Recreation Director



Mission Statement

“Our mission is to lead our diverse community and enhance the quality of life in the City of Hercules, now and in the future. We do this by providing effective, efficient, responsive, and innovative services with integrity and a culture of transparency.”

VISION STATEMENT

The City of Hercules is a richly diverse community, serving as a major transportation hub and a prime destination for the Bay Area. It is built on a sound economic and physical infrastructure, and its residents enjoy public safety, security, well-maintained parks, streets and public facilities. We conduct our work in an atmosphere of trust and respect. We constantly look for better ways to deliver services and always strive for excellence.



CITY OF HERCULES

111 CIVIC DRIVE, HERCULES CA 94547

PHONE: (510) 799-8200

February 25, 2020

The Honorable Mayor, Members of the City Council and Citizens of Hercules
Hercules, California 94547

Dear Mayor, Members of the City Council and Citizens of Hercules:

In accordance with the provisions of the State of California and Government Code Section 66006 (b) and 66001 (d), as amended by Assembly Bill (AB) 518 and Senate Bill (SB) 1693, I hereby submit the Development Impact Fee (DIF) Report for the City of Hercules, California for the fiscal year ended June 30, 2019.

The prior fiscal year's data is for comparative purposes only. State law requires the City to prepare and make available to the public an annual report for each fund established to account for the fees within 180 days of the end of the fiscal year. The City Council must consider the DIF Report at a regularly scheduled public meeting, no less than fifteen days after the information is made available to the public.

Background

The fees are charged by local governmental agencies in connection with approval of development projects. The purpose of these fees is to defray all or a portion of the cost of public facilities related to the development project. The legal requirements for enactment of a DIF program are set forth in Government Code §§ 66000-66025 (the "Mitigation Fee Act"), the bulk of which was adopted as 1987's AB 1600 and thus commonly referred to as "AB 1600 requirements".

In Hercules, DIFs are collected at the time a building permit is issued for the purpose of mitigating the impacts caused by new development on the City's infrastructure. Fees are used to finance the acquisition, construction and improvement of public facilities needed as a result of this new development. A separate fund has been established to account for the impact of new development on each of the following types of public facilities: General Public Facilities, Police Facilities, Fire Facilities, Parks & Recreation, Traffic Facilities, and Sewer Facilities. This report

outlines the purpose for each of these fees. The City collects and retains all fees, except the STMP Traffic Impact and Fire Facilities fees, which the City remits to an agency trust (referred to as “pass-through: fees).

State law requires the City prepare and make available to the public the DIF Report within 180 days after the last day of each fiscal year. The City Council must review the annual report at a regularly scheduled public meeting not less than fifteen days after the information is made available to the public. This report was filed with the City Clerk’s office and available for public review on February 25, 2020.

Respectfully submitted,

David Biggs
City Manager

Introduction

LEGAL REQUIREMENTS FOR DEVELOPMENT IMPACT FEE REPORTING

A. CALIFORNIA GOVERNMENT CODE SECTION 66006 (b)

California Government Code Section 66006 (b) defines the specific reporting requirements for local agencies that impose AB 1600 DIFs on new development. Annually, for each separate fund established for the collection and expenditure of DIFs, 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. The applicable page numbers for the location where each item can be found in the report are provided for reference.

- A brief description of the type of fee in the account or fund. (Pages 4 to 5)
- The amount of the fee. (Page 5)
- The beginning and ending balance of the account or fund. (Page 7)
- The amount of the fees collected and interest earned. (Pages 7 to 13)
- An identification of 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. (Page 21)
- 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. (Page 21)
- A description of each inter-fund transfer or loan made from the account or fund, including the public improvement on which the transferred or loaned fees will be expended, and, in the case of an inter-fund 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. (Pages 15 to 18)
- 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. (Page 18)

B. CALIFORNIA GOVERNMENT CODE SECTION 66001 (d)

California Government Code 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 to which the fee is to be put.
- 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.

C. ADDITIONAL NOTES

The State of California Government Code Section 66002 states that local agencies that have developed a fee program may adopt a CIP indicating the approximate location, size and timing of projects, plus an estimate for the cost of all facilities or improvements to be financed by fees. A formal Capital Improvement Project (CIP) is recommended, at a minimum, as a five-year plan. The City annually produces a five-year CIP which helps to maintain and support the City's General Plan as well as identify situations where infrastructure is needed to accommodate the planned development.

The City's current, adopted FY 2019-20 – FY 2023-24 Major Capital Projects is included in the City's FY 19-20 Adopted Budget and can be found on the City's website at <https://www.ci.hercules.ca.us/government/finance/budgets>.

D. A REASONABLE RELATIONSHIP BETWEEN THE FEE AND THE PURPOSE FOR WHICH IT IS CHARGED

The initial City DIF Program was passed March 27th, 2001 and put into effect May 26, 2001 in Hercules since . Portions of the current DIF Program have been updated periodically as needed and include the following:

Fee Type	Nexus Study Dates	Effective Fee Date	City Council Reso Date	City Council Resolution
Park & Recreation Facilities	-2/21/2001 90%rollback	5/27/2001 Affirmed 11/7/2009 11/8/2012	3/27/2001 Affirmed 9/8/2009 11/8/2012	Reso 01-019 Reso 09-136 Reso 11-132
General Public Facilities	-2/21/2001 -7/14/2009 75%rollback	5/27/2001 11/7/2009 11/8/2012	3/27/2001 9/8/2009 11/8/2012	Reso 01-019 Reso 09-136 Reso 11-132
Police Facilities	-2/21/2001 -7/14/2009	5/27/2001 11/7/2009	3/27/2001 9/8/2009	Reso 01-019 Reso 09-136
Traffic Facilities	-2/21/2001 -7/14/2009 80%rollback -3/1/19 study	5/27/2001 11/7/2009 11/8/2012 7/1/2019 w/ annual CPI	3/27/2001 9/8/2009 11/8/2012 3/12/2019	Reso 01-019 Reso 09-136 Reso 11-132 Reso 19-011
Sewer Facilities	-7/14/2009	11/7/2009	9/8/2009	Reso 09-136
Fire Facilities (pass-thru)	-2/21/2001 -1/15/2009 RHFD DIF Study	5/27/2001 11/7/2009	3/27/2001 9/8/2009	CC#01-019 CC#09-136
STMP (pass-thru and Master Cooperative Agmt with WCCTAC)	-1997 -5/5/2006 -12/14/2018	6/22/2019 7/1/2019 w/ annual CPI	-6/27/2006 -4/23/2019 -3/12/2019	Ord 340 Ord 417 Ord 523 & Reso 19-011

- Public Benefit Fee was only adopted for the Bayfront Project tied to a Development Agreement that lists various capital projects, but does not classify as an Impact Fee under the Fee Mitigation Act.
- Community Development Tax was adopted by the voters on November 3, 1987 as a flat fee and is not classified as an Impact Fee.

Adjustments to the fees can be made annually in accord with the Engineering News Record Construction Cost Index as approved by the City Council. The DIF Program sets forth the relationship between contemplated future development, facilities needed to serve future development and the estimated costs of those improvements based on the current General Plan for build-out. Comprehensive updates to the program are completed on an as-needed basis to ensure the program continues to reflect the appropriate fees in relation to updated costs.

Many of the City's CIP projects are financed in part by the impact fees outlined in the DIF Program. The City's capital improvements provide infrastructure to the residents and businesses in Hercules in order to keep pace with ongoing development in, and adjacent to, the community. Estimated project costs, and the summary of fee apportionment to each development impact fee type, are detailed within the City's DIF Program.

E. FUNDING OF INFRASTRUCTURE

Capital Improvement Plan identifies all funding sources and amounts for individual projects through FY 2023-24. The CIP is updated annually to reflect the current infrastructure needs of the City. As a CIP project is identified, the project is evaluated to determine the portion of the project that will service existing residents and businesses versus new development. Once the determination of use is made, the percentage of use attributable to new development is then funded by the appropriate impact development fee based on the type of project. The percentage of use associated with existing residents or businesses are funded from other appropriate sources as identified on each individual project sheet in the CIP. All future planned infrastructure needs are outlined in the Capital Improvement Program. The funding and commencement dates for projects are adjusted, as needed, to reflect the needs of the community.

F. CURRENT MAJOR CIP PROJECTS

In the Fiscal Year 2018/19 Duck Pond Park, located on Sycamore Avenue near Willett Street, installed a half basketball court and a single architecturally enhanced building containing 2 separate ADA-compliant bathrooms to serve the increased needs at the local park using \$97,000 in Parks and Recreation Facilities fees.

DESCRIPTION OF DEVELOPMENT IMPACT FEES

General Public Facilities (aka General Government Facilities) – The City can use general government facilities fee revenues for constructing or purchasing buildings, equipment, and land that are part of the system of general government facilities serving new development. Specific facilities for which the City plans to use the fee revenues, as outlined in the 2009 Nexus, include a new City Hall and a new Corp Yard facility.

Police Facilities – Police facility needs through 2035 to be funded by this fee include: a waterfront police substation; an expansion of the existing station; an auditorium/ emergency operations center; equipment and additional patrol vehicles for ten new police officers; needed to serve new development.

Parks & Recreation – Assessed only on new residential development, the Parks & Recreation impacts fees are based on the costs to the City of providing new facilities defined in the 2001 Nexus study, including a 4,000-sq.-ft. teen center, a 4,240-sq.-ft. child care center, and a 10,000-sq.-ft. community cultural arts center, as well as acquiring 46.72 acres of land and improving 59.52 acres for neighborhood and community parks.

Transportation Facilities – The purpose of the transportation impact fee program is to fund improvements to the City's major roadway, bicycle, and pedestrian facilities needed to accommodate travel demand generated by new land development within the City over the next 22 years (through 2040). The Hercules transportation impact fee program will help meet the City's General Plan policies including maintenance of adequate levels of service and safety for roadway facilities and provision of pedestrian and bicycle infrastructure. New development in Hercules will increase the demand for all modes of travel (including walking, biking, transit, automobile and truck/goods movement) and thus the need for improvements to transportation facilities. The Hercules transportation impact fee program will help fund transportation facilities necessary to accommodate new residential and nonresidential development in Hercules, including specifically:

1. Signalize intersection of San Pablo Avenue & Tsushima Street;
2. Reconfigure Sycamore Avenue cross section from Willow Ave. to San Pablo Ave.;
3. San Pablo Avenue/John Muir Parkway to I-80 improvements;
4. Intersection improvements at Willow Avenue & Sycamore Avenue;
5. Add 3rd northbound through lane to San Pablo Avenue at Sycamore Avenue;
6. Install pedestrian-activated signal at Market Hall crosswalk;
7. Upgrade or add ADA curb ramps throughout the City;
8. Hercules Creekside Trail from Alfred Noble to Sycamore Avenue;
9. Multiuse path at Market Hall site;
10. Pedestrian connection along Palm Ave between Sycamore and Willow Ave.;
11. Bay Trail gap closure and lighting;
12. Expand bicycle network;
13. Add sidewalk along Willow Avenue to Hercules Transit Center;
14. Improve pedestrian connections to Hercules Transit Center – Sycamore Avenue to Willow Avenue;
15. Extend sidewalk connections to Rodeo;
16. Complete bicycle facilities between Mariner's Pointe and Hercules Transit Center;
17. Add lighting to Refugio Valley Trail;

18. Remove crosswalk at north leg of San Pablo Avenue & Sycamore Avenue;
19. Provide bus shelters along San Pablo Avenue;
20. Parking for Intermodal Transit Center; and
21. Complete Intermodal Transit Center/Rail Station.

Sewer Facilities – Because the existing sewage treatment plant, which the City of Hercules shares with the neighboring City of Pinole, was at capacity at the time the fee was established in 2009, the sewer facilities fee is based on establishing a connection to the West Contra Costa Waste Treatment Plant in order to serve new development and its consequent increased sewer demand.

PASS THROUGH FEES

The City collects these fees and remits to various governmental entities, organizations or trusts:

Fire Facilities (pass-thru) – To meet the demands of anticipated development identified in the 2009 Fire Facilities Impact Fee Update Study, the Rodeo–Hercules Fire District plans to acquire land (3.83 acres) and construct a new station, as well as purchase a breathing air compressor, a Type-1 engine and a Type-3 engine (each fully equipped), and a 100-ft. ladder truck with equipment.

STMP Traffic Impact (pass-thru) – The West Contra Costa Sub-regional Transportation Mitigation Program (STMP) is a regional development impact fee program covering the West Contra Costa transportation Advisory Committee (WCCTAC) planning area. The City collects the STMP fees and remits them to WCCTAC in accordance with a Master Cooperative Agreement. This Nexus fee study and regional project list was updated in 2019 with the new fees put in place effective July 1, 2019.

CURRENT FEE SCHEDULE – The DIF Program is reviewed annually in conjunction with the development of the CIP to ensure the DIF Program is accounting for all planned future development. The updated DIF Program information is then used to determine the amount of fees available for the funding of the proposed CIP projects.

COMMUNITY DEVELOPMENT DEPARTMENT		
FEE	LEGAL AUTHORITY	FY 19-20 FEES
Single Family (Per dwelling unit)		
Park and Recreation Facilities	Reso 19-033	\$1,525.00
Public Benefit for the Bayfront Project only ⁵	Resos 11-132 & 17-002	\$4,000.00
General Public Facilities	Reso 19-033	\$741.00
Police Facilities	Reso 19-033	\$1,312.00
Fire Facilities (pass-thru)	Reso 19-018	\$1,344.00
Transportation Facilities Fee	Reso 19-033	\$5,346.75
Sewer Facilities ⁶	Reso 19-033	\$4,186.00
Community Development Tax (Approved by Voters)	Reso 87-58	\$1,500.00
West County Sub-regional Transportation Mitigation Fee ¹ (pass-thru)	Reso 19-011	\$5,439.00
COMMUNITY DEVELOPMENT DEPARTMENT (cont.)		
FEE	LEGAL AUTHORITY	FY 19-20 FEES
Multi Family (Per dwelling unit)		
Park and Recreation Facilities	Reso 19-033	\$925.00
Public Benefit for the Bayfront Project only ⁵	Resos 11-132 & 17-002	\$2,350.00
General Public Facilities	Reso 19-033	\$463.00
Police Facilities	Reso 19-033	\$819.00
West County Sub-regional Transportation Mitigation Fee ¹ (pass-thru)	Reso 19-011	\$2,679.00
Fire Facilities (pass-thru) (MF - Apartment)	Reso 19-018	\$828.80
Fire Facilities (pass-thru) (MF - Accessory Dwelling Units)	Reso 19-018	\$625.00
Transportation Facilities Fee	Reso 19-011	\$3,024.75

Sewer Facilities ⁶	Reso 19-033	\$4,186.00
Community Development Tax (Approved by Voters)	Reso 87-58	\$1,500.00
Retail - Flex (Per building square foot)	Reso 17-002	
Public Benefit for the Bayfront Project only ⁵	Resos 11-132 & 17-002	\$0.20
Park and Recreation Facilities	Reso 09-114	N/A
General Public Facilities	Reso 19-033	\$0.59
Police Facilities	Reso 19-033	\$0.26
Fire Facilities (pass-thru)	Reso 19-018	\$0.672
Transportation Facilities Fee ⁴	Reso 19-011	\$7.19
Sewer Facilities ⁶	Reso 19-033	\$0.56
West County Sub-regional Transportation Mitigation Fee ¹ (pass-thru)	Reso 19-017	\$6.59
Office (Per building square foot)		
Park and Recreation Facilities	Reso 09-114	N/A
Public Benefit for the Bayfront Project only ⁵	Resos 11-132 & 17-002	\$0.20
General Public Facilities	Reso 19-033	\$0.25
Police Facilities	Reso 19-033	\$0.44
Fire Facilities (pass-thru)	Reso 19-018	\$0.904
Transportation Facilities Fee	Reso 19-011	\$6.26
Sewer Facilities ⁶	Reso 19-033	\$1.12
West County Sub-regional Transportation Mitigation Fee ¹ (pass-thru)	Reso 19-017	\$8.72
Industrial (Per building square foot)		
Park and Recreation Facilities	Reso 09-114	N/A
General Public Facilities	Reso 19-033	\$0.42
Police Facilities	Reso 19-033	\$0.19
Fire Facilities (pass-thru)	Reso 19-018	\$0.384
Transportation Facilities Fee	Reso 19-011	\$5.83
Sewer Facilities ⁶	Reso 19-033	\$1.12
West County Sub-regional Transportation Mitigation Fee ¹ (pass-thru)	Reso 19-017	\$5.56
Hotel (Per room) ⁷		

Park and Recreation Facilities	Reso 09-114	N/A
Public Benefit for the Bayfront Project only ⁵	Resos 11-132 & 17-002	\$20.00
General Public Facilities	Reso 19-033	\$24.30
Police Facilities	Reso 19-033	\$26.88
Fire Facilities (pass-thru)	Reso 19-018	\$101.00
Transportation Facilities Fee	Reso 19-011	\$1,963.50
West County Sub-regional Transportation Mitigation Fee ¹ (pass-thru)	Reso 19-017	\$3,481.00
Other Community Development Fees		
<u>COMMUNITY DEVELOPMENT DEPARTMENT (cont.)</u>		
FEE	LEGAL AUTHORITY	FY 19-20 FEES
Other Sub-regional Transportation Mitigation (STMP) Fees:		
Senior Housing (Per dwelling unit) ¹	Reso 19-017	\$1,469.00
Storage Facility (Per building square foot) ¹	Reso 19-017	\$0.76
Church (Per building square foot) ¹	Reso 10-088	Removed Category
Hospital (Per building square foot) ¹	Reso 10-088	Removed Category
Other buildings not listed (Per AM peak hour trips generated) ¹	Reso 19-017	\$7,350.00
Other City Transportation Facilities Fee	Reso 19-017	
Fast Food (per sq. ft.)	Reso 19-011	\$32.83
Fuel Station (pe pump)	Reso 19-011	\$5,758.50
¹ STMP fees are collected by the City and remitted to WCCTAC in accordance with Master Coop Agreement.		
⁴ City Transportation fees for fast food & fuel listed below & uses with much different traffic volumes can be evaluated for higher or lower fee in accordance with the Nexus study consistent with Mitigation Fee Act.		
⁵ Public Benefit fees only paid by Bayfront development with locked fees per DA.		
⁶ Sewer Facility fees are separate from and do not include sewer service charges or sewer connection fees.		
⁷ Not including Sewer facilities fees, which is based on building square footage.		

Financial Summary Report

Statement of Revenues, Expenditures and Changes in Fund Balance For the Year Ended June 30, 2019

Development Impact Fees

	General Public Facilities	Police Facilities	Park & Recreation	Traffic Facilities	Sewer Facilities
REVENUES					
Fees	56,587	49,955	895	188,529	142,384
Interest	3,143	5,366	3,232	7,110	-
Other Revenues	-	-	-	-	-
Total Revenues	59,730	55,321	4,127	195,639	142,384
EXPENDITURES					
	32,187	-	93,874	268	142,384
REVENUES OVER (UNDER)					
EXPENDITURES	27,543	55,321	(89,747)	195,371	-
Fund Balance, Beginning of Year	152,074	329,017	258,499	608,227	-
Fund Balance, End of Year	179,617	384,338	168,752	803,598	-

GENERAL PUBLIC FACILITIES

Statement of Revenues, Expenditures and Changes in Fund Balance For the Year Ended June 30, 2019

	<u>FY 2014-15</u>	<u>FY 2015-16</u>	<u>FY 2016-17</u>	<u>FY 2017-18</u>	<u>FY 2018-19</u>
REVENUES					
Fees	30,831	-	12,637	42,034	56,587
Interest	202	288	352	1,093	3,143
Other Revenues	-	489	-	-	-
Total Revenues	<u>31,033</u>	<u>777</u>	<u>12,989</u>	<u>43,127</u>	<u>59,730</u>
EXPENDITURES	<u>61,150</u>	<u>21,494</u>	<u>24,753</u>	<u>4,282</u>	<u>32,187</u>
REVENUES OVER (UNDER) EXPENDITURES	(30,117)	(20,717)	(11,764)	38,845	27,543
Fund Balance, Beginning of Year	<u>248,850</u>	<u>218,684</u>	<u>124,993</u>	<u>113,229</u>	<u>152,074</u>
Fund Balance, End of Year	<u>218,733</u>	<u>197,967</u>	<u>113,229</u>	<u>152,074</u>	<u>179,617</u>

Five-Year Revenue Test Using First in First Out Method ⁽¹⁾

Revenue Available:					
Current Fiscal Year	31,033	777	12,989	43,127	59,730
Prior Fiscal Year (2-yr Old Funds)	187,700	31,033	777	12,989	43,127
Prior Fiscal Year (3-yr Old Funds)		166,157	31,033	777	12,989
Prior Fiscal Year (4-yr Old Funds)			68,430	31,033	777
Prior Fiscal Year (5-yr Old Funds)				64,148	31,033
In Excess of Five Prior Fiscal Years					31,961
	<u>218,733</u>	<u>197,967</u>	<u>113,229</u>	<u>152,074</u>	<u>179,617</u>

Note:

(1) In using the revenue and expenditure reports to report fees that have been held past the fifth year of first deposit, the total revenues received over the five-year period must be subtracted from the ending fund balance. Any fund balance in excess of the prior five years' revenue must have findings reported in accordance with Government Code 66001 (d).

POLICE FACILITIES

Statement of Revenues, Expenditures and Changes in Fund Balance For the Year Ended June 30, 2019

	<u>FY 2014-15</u>	<u>FY 2015-16</u>	<u>FY 2016-17</u>	<u>FY 2017-18</u>	<u>FY 2018-19</u>
REVENUES					
Fees	54,567	-	78,201	74,394	49,955
Interest	201	197	542	1,937	5,366
Other Revenues	-	-	-	-	-
Total Revenues	<u>54,768</u>	<u>197</u>	<u>78,743</u>	<u>76,331</u>	<u>55,321</u>
EXPENDITURES	<u>-</u>	<u>-</u>	<u>126</u>	<u>-</u>	<u>-</u>
REVENUES OVER (UNDER) EXPENDITURES	54,768	197	78,617	76,331	55,321
Fund Balance, Beginning of Year	119,104	173,872	174,069	252,686	329,017
Fund Balance, End of Year	<u>173,872</u>	<u>174,069</u>	<u>252,686</u>	<u>329,017</u>	<u>384,338</u>

Five-Year Revenue Test Using First in First Out Method ⁽¹⁾

Revenue Available:					
Current Fiscal Year	54,768	197	78,743	76,331	55,321
Prior Fiscal Year (2-yr Old Funds)	119,104	54,768	197	78,743	76,331
Prior Fiscal Year (3-yr Old Funds)		119,104	54,768	197	78,743
Prior Fiscal Year (4-yr Old Funds)			118,978	54,768	197
Prior Fiscal Year (5-yr Old Funds)				118,978	54,768
In Excess of Five Prior Fiscal Years					118,978
	<u>173,872</u>	<u>174,069</u>	<u>252,686</u>	<u>329,017</u>	<u>384,338</u>

Note:

(1) In using the revenue and expenditure reports to report fees that have been held past the fifth year of first deposit, the total revenues received over the five-year period must be subtracted from the ending fund balance. Any fund balance in excess of the prior five years' revenue must have findings reported in accordance with Government Code 66001 (d).

PARKS & RECREATION

Statement of Revenues, Expenditures and Changes in Fund Balance For the Year Ended June 30, 2019

	<u>FY 2014-15</u>	<u>FY 2015-16</u>	<u>FY 2016-17</u>	<u>FY 2017-18</u>	<u>FY 2018-19</u>
REVENUES					
Fees	65,229	-	895	895	895
Interest	940	1,176	911	2,621	3,232
Other Revenues	-	-	-	-	-
Total Revenues	<u>66,169</u>	<u>1,176</u>	<u>1,806</u>	<u>3,516</u>	<u>4,127</u>
EXPENDITURES	<u>-</u>	<u>144,718</u>	<u>212,520</u>	<u>-</u>	<u>93,874</u>
REVENUES OVER (UNDER) EXPENDITURES	66,169	(143,542)	(210,714)	3,516	(89,747)
Fund Balance, Beginning of Year	4,874,233	4,935,660	4,788,000	4,577,286	4,580,802
Adjusted to exclude Redevelopment Loan	(4,322,303)	(4,322,303)	(4,322,303)	(4,322,303)	(4,322,303)
Fund Balance, Beginning of Year	<u>551,930</u>	<u>613,357</u>	<u>465,697</u>	<u>254,983</u>	<u>258,499</u>
Fund Balance, End of Year	<u>618,099</u>	<u>469,815</u>	<u>254,983</u>	<u>258,499</u>	<u>168,752</u>
Five-Year Revenue Test Using First in First Out Method ⁽¹⁾					
Revenue Available:					
Current Fiscal Year	66,169	-	895	895	895
Prior Fiscal Year (2-yr Old Funds)	551,930	469,815	254,088	895	895
Prior Fiscal Year (3-yr Old Funds)				256,709	166,962
Prior Fiscal Year (4-yr Old Funds)					
Prior Fiscal Year (5-yr Old Funds)					
In Excess of Five Prior Fiscal Years	<u>618,099</u>	<u>469,815</u>	<u>254,983</u>	<u>258,499</u>	<u>168,752</u>

Note:

(1) In using the revenue and expenditure reports to report fees that have been held past the fifth year of first deposit, the total revenues received over the five-year period must be subtracted from the ending fund balance. Any fund balance in excess of the prior five years' revenue must have findings reported in accordance with Government Code 66001 (d).

TRAFFIC FACILITIES

Statement of Revenues, Expenditures and Changes in Fund Balance For the Year Ended June 30, 2019

	<u>FY 2014-15</u>	<u>FY 2015-16</u>	<u>FY 2016-17</u>	<u>FY 2017-18</u>	<u>FY 2018-19</u>
REVENUES					
Fees	42,226	-	60,505	57,559	188,529
Interest	372	615	461	1,623	7,110
Other Revenues	-	-	-	-	-
Total Revenues	<u>42,598</u>	<u>615</u>	<u>60,966</u>	<u>59,182</u>	<u>195,639</u>
EXPENDITURES	<u>79,502</u>	<u>301,404</u>	<u>792</u>	<u>-</u>	<u>268</u>
REVENUES OVER (UNDER) EXPENDITURES	(36,904)	(300,789)	60,174	59,182	195,371
Fund Balance, Beginning of Year	<u>826,564</u>	<u>789,660</u>	<u>488,871</u>	<u>549,045</u>	<u>608,227</u>
Fund Balance, End of Year	<u>789,660</u>	<u>488,871</u>	<u>549,045</u>	<u>608,227</u>	<u>803,598</u>

Five-Year Revenue Test Using First in First Out Method ⁽¹⁾

Revenue Available:					
Current Fiscal Year	42,598	615	60,966	59,182	195,639
Prior Fiscal Year (2-yr Old Funds)	747,062	42,598	615	60,966	59,182
Prior Fiscal Year (3-yr Old Funds)		445,658	42,598	615	60,966
Prior Fiscal Year (4-yr Old Funds)			444,866	42,598	615
Prior Fiscal Year (5-yr Old Funds)				444,866	42,598
In Excess of Five Prior Fiscal Years					444,866
	<u>789,660</u>	<u>488,871</u>	<u>549,045</u>	<u>608,227</u>	<u>803,866</u>

Note:

(1) In using the revenue and expenditure reports to report fees that have been held past the fifth year of first deposit, the total revenues received over the five-year period must be subtracted from the ending fund balance. Any fund balance in excess of the prior five years' revenue must have findings reported in accordance with Government Code 66001 (d).

SEWER FACILITIES

Statement of Revenues, Expenditures and Changes in Fund Balance For the Year Ended June 30, 2019

	<u>FY 2014-15</u>	<u>FY 2015-16</u>	<u>FY 2016-17</u>	<u>FY 2017-18</u>	<u>FY 2018-19</u>
REVENUES					
Fees	174,064		72,441	238,832	142,384
Interest					
Other Revenues					
Total Revenues	<u>174,064</u>	<u>-</u>	<u>72,441</u>	<u>238,832</u>	<u>142,384</u>
EXPENDITURES	<u>174,064</u>	<u>-</u>	<u>72,441</u>	<u>238,832</u>	<u>142,384</u>
REVENUES OVER (UNDER) EXPENDITURES	-	-	-	-	-
Fund Balance, Beginning of Year	-	-	-	-	-
Fund Balance, End of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Five-Year Revenue Test Using First in First Out Method ⁽¹⁾

Revenue Available:

Current Fiscal Year					
Prior Fiscal Year (2-yr Old Funds)					
Prior Fiscal Year (3-yr Old Funds)					
Prior Fiscal Year (4-yr Old Funds)					
Prior Fiscal Year (5-yr Old Funds)					
In Excess of Five Prior Fiscal Years	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Note:

(1) In using the revenue and expenditure reports to report fees that have been held past the fifth year of first deposit, the total revenues received over the five-year period must be subtracted from the ending fund balance. Any fund balance in excess of the prior five years' revenue must have findings reported in accordance with Government Code 66001 (d).

DEFERRALS, CREDITS & WAIVERS SUMMARY

Fiscal Year Ended, June 30, 2019

This supplemental report section contains information regarding deferred, credits and waivers of PFF fees. Under the City's administrative guidelines for the PFF programs, the City has a fee deferrals, credits and waivers. Total balance as of June 30, 2019 was \$3,560,622. See table below:

		<u>Waivers</u>		<u>Credits</u>			<u>Deferrals</u>	<u>Total</u>
		<u>Ledcor</u>		<u>Taylor Morrison</u>			<u>Safeway</u>	
<u>Fund</u>	<u>Fund Description</u>	<u>FY 2017-18</u>	<u>FY 2018-19</u>	<u>FY 2016-17</u>	<u>FY 2017-18</u>	<u>FY 2018-19</u>	<u>FY 2018-19</u>	
241	General Public Facilities	\$77,056	\$103,936	\$30,114	\$1,424			\$212,530
244	Police Facilities	136,224	183,744					319,968
246	Fire Facilities							-
247	Parks & Recreation	153,940	207,640	87,025	79,650	\$45,725		573,980
261	Traffic Facilities	103,716	139,896				\$396,605	640,217
264	STMP Traffic Impact Fee							-
420	Sewer Facilities	696,256	939,136	170,439	8,096			1,813,927
		\$1,167,192	\$1,574,352	\$287,578	\$89,170	\$45,725	\$396,605	\$3,560,622

Ledcor

FY 2017-18 - Block N The Exchange at Bayfront

FY 2018-19 - Blocks Q&R - The Grand at Bayfront

Taylor Morrison

Muir Pointe