

REPORT CERTIFICATION

State of California
County of Contra Costa
City of Pittsburg

I, Alice E. Evenson, City Clerk in and for said City Council, City of Pittsburg, County of Contra Costa, State of California, do hereby certify that the hereto attached and foregoing document is a full, true and correct copy of the Report, on file in this office of said City. This Report was approved at a regular meeting of the City Council of the City of Pittsburg on December 17, 2018 by the following vote:

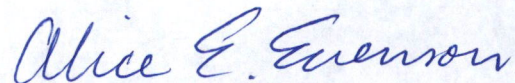
AYES: Members Craft, Killings, White, Scales-Preston, Banales

NOES: None

ABSTAINED: None

ABSENT: None

**WITNESS, my hand, and Official Seal
this 18th day of December, 2018**



**Alice E. Evenson
City Clerk**



**OFFICE OF THE CITY MANAGER/EXECUTIVE DIRECTOR
65 Civic Avenue
Pittsburg, CA 94565**

DATE: 12/5/2018

TO: Mayor and Council Members

FROM: Joe Sbranti, City Manager

SUBJECT: Receive and File Staff's Report on the Review of Development Impact Fees Received by the City of Pittsburg that are Subject to AB 1600 Reporting Requirements

MEETING DATE: 12/17/2018

EXECUTIVE SUMMARY

AB 1600 (Government Code Sections 66000–66008) requires cities to justify and account for developer fees which they enact, increase or impose as a condition of new development for the purposes of financing “public facilities and improvements”. AB 1600 also requires an annual review of the developer fees that have been collected and spent during the previous year. This report fulfills these AB 1600 requirements.

FISCAL IMPACT

There is no fiscal impact to receive staff's report on the review of the Development Impact Fees received by the City of Pittsburg.

RECOMMENDATION

Receive staff's report pertaining to the review of Development Impact Fees received by the City of Pittsburg that are subject to AB 1600 reporting requirements.

BACKGROUND

Many cities charge fees on new development to fund public facilities and improvements such as streets, libraries, sewer and water systems and storm drains. These fees are commonly known as Development Impact Fees. In order to ensure that these fees are spent in a timely manner and on projects for which they were collected, the State Legislature passed a bill known as AB 1600 (Mitigation Fee Act). This bill applies to developer fees increased or imposed, on or after January 1, 1989. AB 1600 enacts Government Code Sections 66000-66008 that generally contain the following four requirements:

1. A local jurisdiction must follow the process set forth in the bill and make certain determinations regarding the purpose and use of the fees, and establish a “nexus” or connection between a development project or class of project and the public improvement being financed with the fee.
2. The fee revenue must be segregated from the general fund in order to avoid commingling of public improvement fees and the general fund.
3. If a local jurisdiction has had possession of a developer fee for five years or more and has not committed that money to a project or actually spent that money, then it must make findings describing the continuing need for that money. In addition, an annual report must be made of fees collected, interest earned, projects on which fees were expended, and any transfers or loans from the fee account. This report is to be reviewed by the local agency assessing the fees.
4. If a local jurisdiction cannot make the findings required under Paragraph 3, the city or county must refund the fees collected.

It should be noted that AB 1600 reporting requirements do not apply to the following fees:

Fees charged in lieu of parkland dedication
Regulatory and processing fees
Fees collected pursuant to development agreements
Fees collected pursuant to a reimbursement agreement that exceeds the developer’s share of an improvement
Assessment district proceeds or taxes

SUBCOMMITTEE FINDINGS

N/A

STAFF ANALYSIS

The City of Pittsburg assesses the following Developer Impact Fees:

Kirker Creek Drainage Fee
Local Traffic Mitigation Fee
Park Dedication Fee
Inclusionary Housing In-Lieu Fee
Traffic Impact Fair Share Fee
Pittsburg Regional Transportation Development Impact Mitigation Fee
Water Facility Reserve Fees
Sewer Facility Reserve Fees

The Traffic Mitigation Fees, Pittsburg Regional Transportation Development Impact Mitigation Fees, Kirker Creek Drainage Fees, Inclusionary Housing In-Lieu Fees, Traffic Impact Fair Share Fee and the Sewer and Water Facility Reserve Fees that the City of Pittsburg collects, qualify as Development Impact Fees. Therefore, these fees must comply with the above referenced Government Code. Government Code Section 66001 requires the City to make available to the public certain information regarding development impact fees for each fund within 180 days after the end of the fiscal year.

Expenditures of the fees collected must occur within a 5-year period of collection unless the City can make the appropriate findings that there remains reasonable relationships between the current need for the fees and the purpose for which they were originally proposed.

Kirker Creek Drainage Fees collected in the amount of \$277,049 have been on deposit for over five years and these findings are stated on page 2 of the attached report. In addition, there are Traffic Impact Fair Share funds in the amount \$489,830 that have been on deposit for over five years and these findings are stated on Page 7 of the attached report.

Although the Park Dedication Fee is covered under the Quimby Act and not AB 1600, staff has included the Park Dedication Fee in this report for reporting purposes only.

ATTACHMENTS: Report for 16 Respective Developer Fee Funds related to Revenues and Expenditures for Fiscal Years 2013/14 through 2017/18

Resolution No. 05-10291; Water and Sewer Development Connection Fees

Resolution No. 05-10372; Sewer Development Connection Fees

Resolution No. 05-10215; Inclusionary Housing "In-Lieu" Fee

Resolution No. 06-10687; Rescinding Resolution No. 06-10651 and Approving and Adopting the Pittsburg Local Transportation Mitigation Fee Program Update Report, Including a Revised Schedule of Local Transportation Development Impact Mitigation Fees and a Revised List of Transportation Improvement Projects

Resolution No. 07-10917; Local Transportation Development Impact Mitigation Fee

Resolution No. 10-11533; Establishing Fees for City's PRTDIM Program

Resolution No. 12-11778; Amending Resolution 05-10291 by Revising Water Facility Reserve Charges

Ordinance No. 01-1180; Adding Chapter 15.104 – Entitled "Stormwater Management Plan for Kirker Creek Watershed Drainage Area" to the Pittsburg Municipal Code

Ordinance No. 05-1236; "The Stormwater Management Plan for Kirker Creek Watershed Drainage Area"

Ordinance No. 06-1275; Park Dedication in New City Subdivisions

Ordinance No. 10-1329; Establishing a Revised Regional Transportation Development Impact Mitigation Fee Program

Report Prepared By: Krista Nuxoll, Financial Analyst
Reviewed By: Brad Farmer, Director of Finance

Kirker Creek Drainage Fees Revenues and Expenditures - Fund 302 FY13/14 - FY17/18		FISCAL YEAR				
		FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18
Fund Balance - July 1	1,322,341	1,246,441	668,963	424,216	408,774	
REVENUES:						
Kirker Creek Drainage Fees Collected	710	99,647	14,232		-	
Other Revenue:						
Interest Earnings	(813)	9,859	7,219	1,716	2,164	
Funding from Outside Sources for Kirker Creek Slide Repair						
Sale of Plans & Specs	-	360	-	-		
Transfers-In:						
			15,407	1,473	9,911	
Total Revenues:	(103)	109,866	36,858	3,189	12,075	
EXPENDITURES:						
Project Expenditures:						
Railroad Ave. Storm Drainage Improvements	59,169	670,716	163,934		1,653	
Pump Station Repairs			59,550	1,330	9,911	
Transfers - Out:						
Tsfr-Out to General Fund (Engineering Support)	16,628	16,628	16,961	17,301	17,647	
Tsfr-Out to NPDES			41,160			
Total Expenditures:	75,797	687,344	281,605	18,631	29,211	
Revenues Over/Under Expenditures:	(75,900)	(577,478)	(244,747)	(15,442)	(17,136)	
Fund Balance - June 30	\$ 1,246,441	\$ 668,963	\$ 424,216	\$ 408,774	* \$ 391,638	

There have been no fee refunds to-date.

The description of this fee and fee amounts are attached per Ordinance No. 01-1180 dated April 16, 2001 and Ordinance No. 05-1236 dated 02/07/05.

The five-year CIP was adopted by the City Council on October 1, 2018 per Resolution No. 18-13532

*A portion of these funds have been allocated towards the Railroad Ave. Storm Drainage Improvements (\$8,347)

KIRKER CREEK DRAINAGE FEES

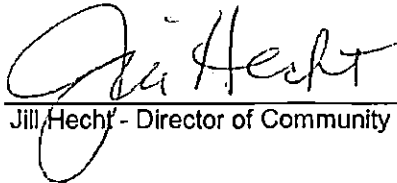
<u>Fiscal Year</u>	<u>Collected.</u>	<u>Amt. Collected</u>
FY 06/07		174,224
FY 07/08		78,676
FY 08/09		1,526
FY 09/10		18,986
FY 10/11		61
FY 11/12		1,638
FY 12/13		1,937
Total Fees :		277,049

The above fees collected in the amount of \$277,049 have been on deposit for over 5 years. Findings are as follows:

The Kirker Creek Drainage Fee was established in May 2001 for the purpose of providing funding for improvements to the storm water drainage system, which was overwhelmed by floodwaters in 1998. The City Council adopted Ordinance No. 01-1180 on May 7, 2001, adding Chapter 15.104, entitled "Storm Water Management Plan for Kirker Creek Watershed Drainage Area", to the Pittsburg Municipal Code. Chapter 15,104.080 set out a fee schedule, currently \$0.68 per square foot of impervious area for commercial development in the watershed. Fees collected are deposited in the account of the drainage facilities fund, and may be expended for land acquisition, construction, engineering, administration, repair, maintenance and operation of planned drainage facilities or to reduce the principal or interest of any bonded indebtedness of the drainage area.

Some of these fees were collected more than five years ago. Currently, the Kirker Creek Drainage Fund is insufficient to construct all of the improvements recommended in the 2001 Storm Water Master Plan. As development continues in this area of the City, additional funds will be collected and deposited into the Kirker Creek Drainage Fund and used to construct improvements identified by the 2001 Master Plan. Unfortunately, the timing of these funds is dependent on the pace of development within the watershed and is therefore inexact.

Reviewed and Confirmed By:



Jill Hecht - Director of Community Development

Local Traffic Mitigation Fees Revenues and Expenditures - Fund 303 FY13/14 - FY17/18					
	FISCAL YEAR				
	FY 13/14	FY 14/15	FY15/16	FY16/17	FY17/18
Fund Balance - July 1	2,794,371	2,687,799	2,827,060	2,768,463	2,490,964
REVENUES:					
Traffic Mitigation Fees Collected		202,298	205,316	198,531	198,647
Other Revenue:					
Interest Earnings	(1,401)	25,676	42,657	9,548	13,004
Grant Revenue					
CCTA Reimbursement (California Ave Widening)					
Contra Costa Housing Authority Portion of Funding (El Pueblo Street Rehab)					
Sale of Plans and Specifications					
Total Revenues:	(1,401)	227,974	247,973	208,079	211,651
EXPENDITURES:					
Project Expenditures:					
California Ave. Widening Phase I (North)	9,533	8,919	9,005	2,976	4,673
El Pueblo Street Rehab Project		-		-	
P/A Hwy/Loveridge Intersection Improvements	10,707	4,738			
W. Leland Road Extension (San Marco to Avila)	639	670	4,470	3,164	2,346
San Marco Blvd/ Santa Teresa Signal		147	4,709	5,665	131,935
Intelligent Transportation System Upgrade			213,252	3,933	
San Marco Right Turn @West Leland					54,367
James Donlon Blvd Extension PHASE I					181,350
Other Expenditures:					
Administration/Engineering Support	70,803	74,238	75,134	76,976	79,967
Transfers - Out:					
Tsfr-Out to RDA Fund - Bailey Rd. Widening/Streetscapes Improv.	3,490				
Tsfr-Out to Gas Tax - 15/16 Citwide Pavement Management Project					73,276
Tsfr-Out to Pittsburg CIP - Traffic Signal Installation (3104)				92,864	
Tsfr-Out to Measure J - BART Multimodal Facility				300,000	
Tsfr-Out to General Fund (Engineering Support)	10,000				
Total Expenditures:	105,172	88,712	306,570	485,578	527,914
Revenues Over/Under Expenditures:	(106,573)	139,262	(58,597)	(277,499)	(316,263)
Fund Balance - June 30	\$ 2,687,799	\$ 2,827,060	\$ 2,768,463	\$ 2,490,964	* \$ 2,174,701

There have been no fee refunds to-date.

The description of this fee and fee amounts are attached per Resolution No. 06-10687 dated December 18, 2006.

*A portion of these funds have been allocated towards the West Leland Extension (\$30,271), Intelligent Transportation System Upgrade (\$12,815), San Marco Right Turn @ W. Leland (\$45,633), James Donlon Blvd Extension Phase I (\$1,747,724)

The five-year CIP was adopted by the City Council on October 1, 2018 per Resolution No. 18-13532

Park Dedication Fees Revenues and Expenditures - Fund 304 FY13/14 - FY17/18					
	FY 13/14	FY 14/15	FY 15/16	FY16/17	FY17/18
Fund Balance - July 1	2,486,676	1,973,672	1,156,413	1,706,435	1,389,614
REVENUES:					
Park Dedication Fees Collected		183,485	637,453	1,590,900	19,531
Other Revenue:					
Interest Earnings	8,162	22,783	20,168	3,754	1,217
Safe of Plans and Specs	214	428			
Donations - John Buckley Square Project		9,000			
Measure WW Grant - Ambrose Park Pool Renovation		19,842	(19,842)	973,220	153,957
Ambrose Park Pool Renovation - County Share				150,000	
Ambrose Park Pool Renovation - Ambrose District Share			227,000	22,000	
Grant Revenue (Soccer Fields)					
John Henry Johnson Park - Housing Related Parks Grant	72,222	7,967	43,885		
Transfers-In:					
Tsfr-In from 2006 RDA Tax Exempt Bond - Old Town Plaza					
Interfund Loan from Sewer Fund - John Buckley Square		400,000			
Interfund Loan from Pittsburg Power Fund - John Buckley Square		400,000			
Tsfr-In from City Capital Impr Fund - John Buckley Square		360,000			
Tsfr-In from Infrastructure Repair/Rplcment Fund - Buckley Square		300,000			(40,481)
Total Revenues:	80,598	1,703,505	1,058,664	2,689,874	134,224
EXPENDITURES:					
Project Expenditures:					
Sullenberger Swim Center Rehab	34,391				
Hillview Junior High Playfield	-				
Small World Park New Features	39,824	61,822	13,383		935
Ambrose Park Master Plan & Improvements	54,085	118,486	156,828	2,058,168	135,305
Old Town Plaza/Block 105 Improvements					
John Henry Johnson Park Improvements	72,222	7,967	6	42,580	1,299
City Park Bball Court/Lighting/Bleachers	19,471				
San Marco Park	1,853	133	867	24,556	23,477
John Buckley Square (Old Town Park)	285,968	2,264,454	235,724	18,380	10,901
Highlands Ranch Dog Park	32,551	311			
Buchanan Swim Center Wading Pool Heater		12,020			
DeAnza Park Rehabilitation			44,121		
Interest Accrual - Interfund Loans		1,808	3,413	6,539	
Interfund Loan Payoff to Sewer Fund				400,000	
Interfund loan Payoff to Power Fund				400,000	
Transfers - Out:					
Tsfr-Out to General Fund - Engineering Support	53,237	53,763	54,300	56,472	58,731
Tsfr-Out to Gas Tax Fund - Standard Detail Update					8,335
Total Expenditures:	593,602	2,520,764	508,642	3,006,695	238,983
Revenues Over/Under Expenditures:	(513,004)	(817,259)	550,022	(316,821)	(104,759)
Fund Balance - June 30	\$ 1,973,672	\$ 1,156,413	\$ 1,706,435	\$ 1,389,614	* \$ 1,284,855

There have been no fee refunds to-date.

The description of this fee and fee amounts are attached per Ordinance No. 06-1275 dated October 16, 2006.

The five-year CIP was adopted by the City Council on October 1, 2018 per Resolution No. 18-13532

*A major portion of these funds have been allocated towards the following: San Marco Blvd Class I Trail (\$173,053), Ambrose Park Master Plan (\$18,652), San World Park Improvements (\$24,428), Annual Playground Replacement (\$80,000), De Anza Park Rehab (\$5,879), Standard Detail Update (\$22,665), City Park Soccer Field Turf Replacement (\$250,000), Annual Park Features Replacement (\$75,000), Biennial Restroom Replacement/Rehab (\$250,000)

Inclusionary Housing In-Lieu Fees Revenues and Expenditures - Fund 305 FY13/14 - FY17/18		FISCAL YEAR				
		FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 16/17
Fund Balance - July 1		378,278	378,093	381,635	387,492	389,133
REVENUES:						
Inclusionary Housing In Lieu Fees Collected						
Other Revenue:						
Interest Earnings		(185)	3,543	5,857	1,641	2,122
Transfers-In:						
Total Revenues:		(185)	3,543	5,857	1,641	2,122
EXPENDITURES:						
Project Expenditures:						
Transfers - Out:						
Total Expenditures:		-	-	-	-	-
Revenues Over/Under Expenditures:		(185)	3,543	5,857	1,641	2,122
Fund Balance - June 30		\$ 378,093	\$ 381,635	\$ 387,492	\$ 389,133	\$ 391,255

There have been no fee refunds to-date.

These fees will be used to help finance future construction of new affordable housing units by private and non-profit developers.

The description of this fee and fee amounts are attached per Resolution No. 05-10215 dated 2/7/2005 and Ordinance No. 04-1229 dated 11/15/04.

Traffic Impact Fair Share Fund Revenues and Expenditures - Fund 306 FY13/14 - FY17/18		FISCAL YEAR				
	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18	
Fund Balance - July 1	504,285	499,731	504,413	512,155	487,174	
REVENUES:						
Traffic Impact Fair Share Fees Collected						
Other Revenue:						
Interest Earnings	(258)	4,682	7,742	2,067	2,657	
Transfers-In:						
Total Revenues:	(258)	4,682	7,742	2,067	2,657	
EXPENDITURES:						
Reimbursements - Prior Year Revenue	4,296					
Transfer-Out to General Fund (Staff Time - Liaison with CCTA)						
Transfer-Out to RDA CIP - Bailey Road Improvements Project To Traffic Signal @ Balclutha & Willow Pass (Project Funding) To CCTA for Design & Construction of Frontage Improvements - California Ave.				27,048		
Transfer-Out to Pittsburg CIP - Traffic Signal Installation						
Total Expenditures:	4,296	-	-	27,048	-	
Revenues Over/Under Expenditures:	(4,554)	4,682	7,742	(24,981)	2,657	
Fund Balance - June 30	\$ 499,731	\$ 504,413	\$ 512,155	\$ 487,174	\$ 489,831	

11/14/13 - A fee refund of \$3,750.00 + \$726.00 interest was paid to Empire Business Park (Lonne Carr). Refund due to a deposit intended to extend the left turn lanes at the intersection that was proposed, however there were no plans by the City, Contra Costa County or Caltrans to complete this at this time.

Description of fee:

Traffic Impact Fair Share fees were collected for the purpose of funding transportation projects in the area of new developments. Developers of individual projects paid a fee consistent with their percentage share of the cost of the traffic project, such as road widening or traffic signal, made necessary by their development. The share of responsibility was determined by a traffic study required by the City during the permit approval process. For example, if a fast food restaurant was determined by a traffic study to add 3 percent of the traffic at an intersection that will need a traffic signal, the developer would pay a fee in an amount equivalent to 3 percent of the cost of a signal, or \$6,600 for a \$220,000 traffic signal project. (See attachment for the amount collected per developer and the description of the specific traffic impact.)

ACCOUNT # 306-55501-5495
 TRANSPORTATION MITIGATION (TRAFFIC IMPACT) FAIR SHARE REVENUE
 at June 30, 2017

Deposit # ¹	Date	Payee	Description	Amt. Paid ²	Interest Earned ³	Receipt #	Funds Used, or Returned	Balance
1	05/18/01	A. D. Seeno	Fair Share - West Leland Signal at Oak Hills Drive	19,415.00	8,051.58	R000595397	(27,048.00)	\$ 419
2	05/18/01	A. D. Seeno	Re-Align Driveway at Los Medanos College with Signal at Leland and Century Blvd.	78,774.52	34,214.91	R000595312	-	\$ 112,989
3	12/12/06	William Lyon Homes	Fair Share for Intersection Improvements at - (1) West Leland Rd/Bailey Road Intersection (2) Avila Road/Willow Pass Road (3) San Marco/West Leland Intersection	351,448.00	54,973.85	0634602-1#17	(30,000.00)	\$ 376,422
Totals:				\$449,637.52	\$ 97,240.34		\$ (57,048)	\$ 489,830

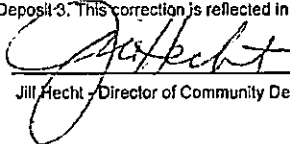
Funds related to Items 1, 2, and 3 have been on deposit for over 5 years. Findings are as follows:

- 1 Traffic Signal at West Leland Road and Oak Hills Drive has been completed. Additional development on the vacant parcel between the Oak Hills Shopping Center and BART will also contribute a share of the traffic impacts at this intersection once it is constructed. A separate traffic signal project lies within the project area for several infrastructure projects planned in the Bailey Road/Leland Road area. The pace of development in this area is outside the City's control. Once the remaining development in the area is identified, the intersection will be redesigned and signalized using these funds and Local Traffic Mitigation Fee funding.
- 2 Fees collected in the amount of \$78,774.52 are for improvements to the intersection of East Leland Road and Century Boulevard, near the intersection of East Leland Road and Los Medanos College's eastern entrance. This project is included in the City's adopted Capital Improvement Program as ST-30, but has not yet been scheduled or constructed. Additional development on a vacant parcel on the southeast corner of this intersection will also contribute a share of the traffic impacts at this intersection. A roadway that is proposed to connect this intersection with Buchanan Road and James Donlon Boulevard may also contribute to these impacts. The pace of development in this area is outside the City's control, but it is a factor that has delayed implementation of this project. Once the remaining development in the area is identified, the project will be designed and constructed using these funds.
- 3 Intersection improvements are planned at three intersections that will be impacted by development in this area of the city. Specifically,
 - (a) At Willow Pass Road and Avila Road, including addition of left turn lanes in the westbound and southbound directions, and a right turn lane from the northbound direction; and
 - (b) At San Marco Boulevard and West Leland Road, including converting northbound shared lane into exclusive right turn lane, and convert northbound left turn lane to a thru-lane; and
 - (c) At Bailey Road and West Leland Road, including addition of westbound shared thru/right turn lane, addition of eastbound left turn lane, and eastbound right turn lane.

The timing of the construction of these projects is subject to the pace of development in the area of the City, among other factors. In addition, a portion of the project area lies outside the City's jurisdiction. These funds will be retained pending development of a project scope, schedule and design.

¹ Interest in FY 2016/17 was misallocated. The original allocations were \$117.07 to Deposit 1, \$477.03 to Deposit 2 and \$1,473.89 to Deposit 3. The correct allocations were \$1.77 to Deposit 1, \$474.78 to Deposit 2 and \$1,590.45 to Deposit 3. This correction is reflected in the current table.

Reviewed and Confirmed By:


 Jill Hecht, Director of Community Development

Pittsburg Regional Transportation Development Impact Mitigation (PRTDIM) Fees					
Revenues and Expenditures - Fund 307					
	FISCAL YEAR				
FY13/14 - FY17/18	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18
Fund Balance - July 1	5,432,836	5,973,086	2,346,247	2,381,746	1,673,471
REVENUES:					
PRTDIM Fees Collected	526,872	-	-	17,176	-
Other Revenue:					
Interest Earnings	27	32,396	36,001	9,563	6,420
Prior Year Revenue	95,526	-	-	-	-
Transfers-In:					
Total Revenues:	622,425	32,396	36,001	26,739	6,420
EXPENDITURES:					
Project Expenditures:					
James Donlon Blvd. Extension	82,175	126,052	502	270	46,606
Railroad Avenue Traffic Signal Timing				64,630	830
Bart Access Improvements Project				15,512	123
Bart Parking and Access Strategy				73,603	1,270
Transfers - Out:					
Tsfr-Out to eBART CFD	1	233,184	-	580,999	-
Transfer-Out (Interfund Loan to eBART CFD)	1	3,300,000	-	-	-
Transfer-Out to Measure J (BART Multimodal)					999,001
Total Expenditures:	82,175	3,659,236	502	735,014	1,047,830
Revenues Over/Under Expenditures:	540,250	(3,626,839)	35,499	(708,275)	(1,041,410)
Fund Balance - June 30	\$ 5,973,086	\$ 2,346,247	\$ 2,381,746	\$ 1,673,471	* \$ 632,061

These fees were used to help fund regional transportation improvements, necessary to offset the impacts of continuing growth and development within the City, and to cooperate with the City's regional partners, including ECCRFFA, to fund and implement transportation projects in the regional area. Fees are no longer retained at the City level, but instead are collected and passed through to East Contra Costa Regional Fee and Financing Authority (ECCRFFA) to be used for regional projects.

* A portion of these fees have been programmed for the James Donlon Blvd Extension Phase I (\$656,373) Railroad Ave Traffic Signal Timing, (\$4,540) BART Access Improvements (\$9,364), BART Parking and Access Strategy (\$5,127)

¹ An interfund loan was paid out to the eBART CFD fund in the amount of \$3,300,000 to partially fund the Pittsburg Center eBART Station project construction. Funds will be repaid as special taxes are received in the development area per CFD 2014-1.

There have been no fee refunds to-date.

The description of this fee and fee amounts are attached per Resolution No. 10-11533 dated 09/20/10 and Ordinance No. 10-1329 dated 10/04/10.

Water Facility Reserve Fees - Water Treatment Plant Expansion					
Revenues and Expenditures - Fund 502					
FY13/14 - FY17/18	FISCAL YEAR				
	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18
Fund Balance - July 1	346,681	133,632	217,548	1,579,399	804,648
REVENUES:					
Water Facility Reserve Fees Collected	69,800	87,110	176,477	136,857	74,500
Other Revenue:					
Interest Earnings	(1,741)	420	24,706	717	3,751
Sale of Plans & Specs		1,020			
Transfers-In from Water Bond	467,796	202,205	786,629	781,568	
Transfers-In from Water Fund				467,732	607,608
Transfers-In from Water Fund (iBank loan funds)		1,938,432	1,543,952	3,766,561	339,170
Transfers-In from Water Facility Reserve (Other Fund)			610,668	39,331	
Total Revenues:	535,855	2,229,187	3,142,432	5,192,766	1,025,029
EXPENDITURES:					
Project Expenditures:					
Water Treatment Plant SCADA Upgrades	45,096	3,854	-	36,656	15,487
Water Treatment Plant Sludge Handling Facility	703,808	2,141,417	1,780,581	5,830,861	946,778
W-55 Buchanan Road Waterline				100,000	
Transfers-Out					
Total Expenditures:	748,904	2,145,271	1,780,581	5,967,517	962,265
Revenues Over/Under Expenditures:	(213,049)	83,916	1,361,851	(774,751)	62,764
Fund Balance - June 30	\$ 133,632	\$ 217,548	\$ 1,579,399	\$ 804,648	* \$ 867,412

The description of this fee and fee amounts collected prior to August 20, 2005 are attached per Resolution No. 98-8551.

The description of this fee and fee amounts collected on or after August 20, 2005 are attached per Resolution No. 05-10291.
Revised fee amounts are attached per Resolution No. 12-11778 dated 02/21/12

12/29/11 - A Fee refund of \$4,430 was paid to Discovery Builders for Irrigation Meters at San Marco Villas.

* A portion of these funds have been allocated to upgrade the Supervisory Control and Data Acquisition (SCADA) system at the Water Treatment Plant (\$8,544)

Water Facility Reserve Fees - Water Distribution					
Revenues and Expenditures - Fund 503					
FY13/14 - FY17/18	FISCAL YEAR				
	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18
Fund Balance - July 1	29,661	96,322	292,698	407,231	394,913
REVENUES:					
WFR - Water Distribution Fees Collected	66,400	194,555	208,348	63,420	231,622
Other Revenue:					
Interest Earnings	261	1,821	6,185	1,762	2,122
Transfers-In:					
Transfers-In from RDA 2006 Tax Exempt TAB					
Total Revenues:	66,661	196,376	214,533	65,182	233,744
EXPENDITURES:					
Project Expenditures:					
2007/08 Water Main/Service/Valve Replacement					102,500
Delta Diablo Recycled Water - John Buckley Park					220,453
Waterline School Street between Harbor/Vincent					
Transfers-Out to Water Facility Reserve Fund 502 - 2016/17 Water Main Installation Project			100,000	77,500	(77,500)
Total Expenditures:	-	-	100,000	77,500	245,453
Revenues Over/Under Expenditures:	66,661	196,376	114,533	(12,318)	(11,709)
Fund Balance - June 30	\$ 96,322	\$ 292,698	\$ 407,231	\$ 394,913	* \$ 383,204

There have been no fee refunds to-date.

The description of this fee and fee amounts are attached per Resolution No. 05-10291 dated June 20, 2005.
Revised fee amounts are attached per Resolution No.12-11778 dated 02/21/12

These fees will be used to insure that the existing distribution system has available operational capacity to meet the demands of new development outside the Southwest Hills.

Water Facility Reserve Fees - Zone 1 & 2 Reservoir Revenues and Expenditures - Fund 504 FY13/14 - FY17/18		FISCAL YEAR				
		FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18
Fund Balance - July 1		938,122	937,664	946,450	960,975	965,043
REVENUES:						
WFR - Zone 1/11 Reservoir Fees Collected						
Other Revenue:						
Interest Earnings		(458)	8,786	14,525	4,068	5,262
Transfers-In:						
Total Revenues:		(458)	8,786	14,525	4,068	5,262
EXPENDITURES:						
Project Expenditures:						
Transfers - Out:						
Total Expenditures:		-	-	-	-	-
Revenues Over/Under Expenditures:		(458)	8,786	14,525	4,068	5,262
Fund Balance - June 30		\$ 937,664	\$ 946,450	\$ 960,975	\$ 965,043	\$ 970,305

There have been no fee refunds to-date.

The description of this fee and fee amounts are attached per Resolution No. 05-10291 dated June 20, 2005.
Revised fee amounts are attached per Resolution No. 12-11

These fees will be used to fund the cost of a water reservoir for Zones 1 and 2 which are not within the Southwest Hills area.

Water Facility Reserve Fees - SE 20" Trans Line					
Revenues and Expenditures - Fund 505					
FY13/14 - FY17/18	FISCAL YEAR				
	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18
Fund Balance - July 1	740,277	747,145	775,477	859,357	131,100
REVENUES:					
WFR - SE 20" Trans Line Fees Collected	7,200	21,230	71,135	30,590	25,184
Other Revenue:					
Interest Earnings	(332)	7,102	12,745	1,175	791
Transfers-In:					
Total Revenues:	6,868	28,332	83,880	31,765	25,975
EXPENDITURES:					
Project Expenditures:					
Interest Expense				22	
Transfers Out to Water Fund (W-55 Buchanan Road Waterline)				760,000	
Total Expenditures:	-	-	-	760,022	-
Revenues Over/Under Expenditures:	6,868	28,332	83,880	(728,257)	25,975
Fund Balance - June 30	\$ 747,145	\$ 775,477	\$ 859,357	\$ 131,100	\$ 157,075

There have been no fee refunds to-date.

The description of this fee and fee amounts are attached per Resolution No. 05-10291 dated June 20, 2005.
Revised fee amounts are attached per Resolution No. 12-117

These fees will be used to fund the Segment 1E and Zone 2 Transmission Pipeline to the new Zone 2 Reservoir.

Water Facility Reserve Fees - SW Hills CIP - Phase I & II					
Revenues and Expenditures - Fund 506					
FY13/14 - FY17/18	FISCAL YEAR				
	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18
Fund Balance - July 1	1	(0)	(0)	(0)	57,467
REVENUES:					
WFR - SW Hills CIP Fees Collected	225,760	264,975	426,880	272,555	151,251
Other Revenue:					
Interest Earnings	126	713	1,743	97	
Refund on Prior Year Revenue - William Lyon (Incl. interest)					
Refund to Discovery Builders- Irrigation Meters @ SMV					
Transfers-In:					
Total Revenues:	225,886	265,688	428,623	272,652	151,251
EXPENDITURES:					
Project Expenditures:					
Interest Expense				403	34
Transfers - Out:					
Transfer-Out to Water Revenue Bond ⁽¹⁾	225,887	265,688	428,623	214,782	203,183
Total Expenditures:	225,887	265,688	428,623	215,185	203,217
Revenues Over/Under Expenditures:	(1)	0	-	57,467	(51,966)
Fund Balance - June 30	\$ (0)	\$ (0)	\$ (0)	\$ 57,467	\$ 5,501

The description of this fee and fee amounts are attached per Resolution No. 05-10291 dated June 20, 2005.
Revised fee amounts are attached per Resolution No. 12-11778 dated 02/21/12

12/29/11 - A Fee refund of \$4,080 was paid to Discovery Builders for Irrigation Meters at San Marco Villas.

(1) The fees collected will reimburse Water Bond funds used in prior years to construct the new 3.0 MG Zone 2 Reservoir, two pump stations (Zone 2 & 3) and Transmission Pipeline Segments 2-5 to serve Southwest Hills. Reimbursement will take place as funds become available, starting in Fiscal Year 2011/12. Project Descriptions and Expenses incurred are as follows:

West Leland Waterline	234,766
Vista Del Mar Waterline	235,154
Southwest Hills Water Improvement Project	13,200,368
Total Eligible for Reimbursement:	<u>13,670,288</u>
Reimbursed in Fiscal Year 11/12	(749,291)
Reimbursed in Fiscal Year 12/13	(232,843)
Reimbursed in Fiscal Year 13/14	(225,887)
Reimbursed in Fiscal Year 14/15	(265,688)
Reimbursed in Fiscal Year 15/16	(428,624)
Reimbursed in Fiscal Year 16/17	(214,782)
Reimbursed in Fiscal Year 17/18	(203,183)
Balance Remaining to Reimburse Water Bond	<u>\$11,349,990</u>

Water Facility Reserve Fees - SW Hills Phase III Pipe/Reservoir					
Revenues and Expenditures - Fund 507					
FY13/14 - FY17/18	FISCAL YEAR				
	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 16/17
Fund Balance - July 1	1,714,394	1,827,001	1,977,678	2,156,897	2,292,965
REVENUES:					
WFR - SW Hills Phase III Pipe Fees Collected	113,080	132,790	147,201	126,385	33,593
Other Revenue:					
Interest Earnings	(473)	17,887	32,018	9,683	12,578
Transfers-In:					
Total Revenues:	112,607	150,677	179,219	136,068	46,171
EXPENDITURES:					
Project Expenditures:					
Transfers - Out:					
Total Expenditures:	-	-	-	-	-
Revenues Over/Under Expenditures:	112,607	150,677	179,219	136,068	46,171
Fund Balance - June 30	\$ 1,827,001	\$ 1,977,678	\$ 2,156,897	\$ 2,292,965	* \$ 2,339,136

12/29/11 - A Fee refund of \$890 was paid to Discovery Builders for Irrigation Meters at San Marco Villas.

The description of this fee and fee amounts are attached per Resolution No. 05-10291 dated June 20, 2005.
Revised fee amounts are attached per Resolution No.12-11778 dated 02/21/12

A portion of these funds have been programmed for the Water Main at West Leland, Water Treatment Plant to Southwest Hills (\$1,796,000)

In addition to funding segment P-1, the fees collected will reimburse Water Bond funds used in prior years to construct the new Transmission Pipeline Segments P2-5 to serve Southwest Hills. Reimbursement will take place as funds become available, and after the other segments of the pipeline are completed

Water Facility Reserve Fees - SW Hills Phase III Pump Revenues and Expenditures - Fund 508					
FY13/14 - FY17/18	FISCAL YEAR				
	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18
Fund Balance - July 1	4	4	4	4	(0)
REVENUES:					
WFR - SW Hills Phase III Pump Fees Collected					
Other Revenue:					
Interest Earnings	(0)	0	0	0	0
Refund to Discovery Builders- Irrigation Meters @ SMV					
Transfers-In:					
Total Revenues:	(0)	0	0	0	0
EXPENDITURES:					
Project Expenditures:					
Transfers - Out:					
Transfer-Out to Water Revenue Bond ⁽¹⁾	-	-	-	4	
Total Expenditures:	-	-	-	4	-
Revenues Over/Under Expenditures:	(0)	0	0	(4)	0
Fund Balance - June 30	\$ 4	\$ 4	\$ 4	\$ (0)	\$ (0)

12/29/11 - A Fee refund of \$710 was paid to Discovery Builders

The description of this fee and fee amounts are attached per Resolution No. 05-10291 dated June 20, 2005.
Revised fee amounts are attached per Resolution No. 12-11778 dated 02/21/12

(1) The fees collected will reimburse Water Bond funds used in prior years to acquire the Zone 4 site at San Marco for water lines serving Zones 3 and higher within the Southwest Hills area. Reimbursement will take place as funds become available, starting in Fiscal Year 2011/12. Project Description and Expenses incurred are as follows:

San Marco Site Land Acquisition	\$325,000
Total Eligible for Reimbursement:	\$ 325,000
Reimbursed in FY 2011/12:	(103,102)
Balance Remaining to Reimburse Water Bond	\$ 221,898

Water Treatment Plant Sludge Handling Revenues and Expenditures - Fund 509 FY13/14 - FY17/18	FISCAL YEAR				
	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18
Fund Balance - July 1	103,033	188,146	295,731	0	75,989
REVENUES:					
WFR - Water Treatment Plant Sludge Handling	84,920	105,290	212,989	115,500	89,909
Other Revenue:					
Interest Earnings	193	2,295	1,948	21	648
Transfers-In:					
Total Revenues:	85,113	107,585	214,937	115,521	90,557
EXPENDITURES:					
Project Expenditures:					
Interest Expense				201	
Transfers-Out to Water Facility Reserve - Fund 502 (W-33 WTP Sludge Handling Facility)			510,668	39,331	
Total Expenditures:	-	-	510,668	39,532	-
Revenues Over/Under Expenditures:	85,113	107,585	(295,731)	75,989	90,557
Fund Balance - June 30	\$ 188,146	\$ 295,731	\$ 0	\$ 75,989	\$ 166,546

The Water Treatment Plant (WTP) Sludge Handling Fee (Fund 509) covers the cost of increasing the WTP's capacity for handling additional sedimentation basin sludge, a result of increased WTP water production resulting from additional development within the City.

Revised fee amounts are attached per Resolution No. 12-11778 dated 02/21/12

(1) \$550,000 was programmed for a Sludge Handling Facility at the Water Plant. Fund 502, Water Treatment Plant Expansion funded \$300,000 of the project, \$250,000 was funded with Sludge Handling funds (fund 509). The balance of \$300,000 has been reimbursed from Water Treatment Plant Sludge Handling funds in FY 2015/16.

Water Facility Reserve Fees - Zone 1 & 2 Reservoir Revenues and Expenditures - Fund 504 FY13/14 - FY17/18		FISCAL YEAR				
		FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18
Fund Balance - July 1		938,122	937,664	946,450	960,975	965,043
REVENUES:						
WFR - Zone 1/11 Reservoir Fees Collected						
Other Revenue:						
Interest Earnings		(458)	8,786	14,525	4,068	5,262
Transfers-In:						
Total Revenues:		(458)	8,786	14,525	4,068	5,262
EXPENDITURES:						
Project Expenditures:						
Transfers - Out:						
Total Expenditures:		-	-	-	-	-
Revenues Over/Under Expenditures:		(458)	8,786	14,525	4,068	5,262
Fund Balance - June 30		\$ 937,664	\$ 946,450	\$ 960,975	\$ 965,043	\$ 970,305

There have been no fee refunds to-date.

The description of this fee and fee amounts are attached per Resolution No. 05-10291 dated June 20, 2005.
Revised fee amounts are attached per Resolution No. 12-11

These fees will be used to fund the cost of a water reservoir for Zones 1 and 2 which are not within the Southwest Hills area.

Water Facility Reserve Fees - Zone 2 Reservoir Revenues and Expenditures - Fund 511		FISCAL YEAR				
FY13/14 - FY17/18	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18	
Fund Balance - July 1	-	-	-	72,862	87,438	
REVENUES:						
WFR - Zone 1 Reservoir Fees Collected			72,065	14,210		
Other Revenue:						
Interest Earnings			797	366	476	
Transfers-In:						
Total Revenues:	-	-	72,862	14,576	476	
EXPENDITURES:						
Project Expenditures:						
Transfers - Out:						
Total Expenditures:	-	-	-	-	-	
Revenues Over/Under Expenditures:	-	-	72,862	14,576	476	
Fund Balance - June 30	\$ -	\$ -	\$ 72,862	\$ 87,438	\$ 87,914	

There have been no fee refunds to-date.

The description of this fee and fee amounts are attached per Resolution No. 05-10291 dated June 20, 2005.
Revised fee amounts are attached per Resolution No. 12-11778 dated 02/21/12

These fees will be used to fund the cost of a water reservoir for Zone 2 which are not within the Southwest Hills area.

Sewer Facility Reserve Fees -Collection System Capacity Buy-In					
Revenues and Expenditures - Fund 522					
	FISCAL YEAR				
FY13/14 - FY17/18	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18
Fund Balance - July 1	156,725	156,649	259,023	477,627	607,213
REVENUES:					
Sewer Facility Reserve Buy In - Fees Collected		100,426	212,019	127,008	111,218
Other Revenue:					
Interest Earnings	(76)	1,948	6,585	2,578	3,675
Transfers-In:					
Total Revenues:	(76)	102,374	218,604	129,586	114,893
EXPENDITURES:					
Project Expenditures:					
Highway 4 Trunk Line Relief		-	-	-	-
Transfers - Out:					
Transfer-Out to Sewer Operating - Sewer Rehab					
Total Expenditures:	-	-	-	-	-
Revenues Over/Under Expenditures:	(76)	102,374	218,604	129,586	114,893
Fund Balance - June 30	\$ 156,649	\$ 259,023	\$ 477,627	\$ 607,213	* \$ 722,106

There have been no fee refunds to-date.

The description of this fee and fee amounts collected prior to August 20, 2005 are attached per Resolution No. 97-8495.

The description of this fee and fee amounts collected on or after August 20,2005 are attached per Resolution No. 05-10291.

Revised fee amounts are attached per Resolution No. 05-10372

*Fees have been programmed for the Highway 4 Trunk Line Relief Project (\$133,113). The total project allocation of \$200,000 will be treated as a loan to Fund 523 - Sewer Facility Reserve - Hwy 4 Trunk Line to be paid back when revenue receipts are sufficient in fund 523. Fees have also been programmed for the CCTV/Inspection/Sewer Rehab project (\$460,000), Sewer Line Replacement East of Loveridge (\$100,000)

Sewer Facility Reserve Fees - Hwy 4 Trunk Line					
Revenues and Expenditures - Fund 523					
	FISCAL YEAR				
FY13/14- FY16/17	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18
Fund Balance - July 1	14,084	15,768	17,092	17,354	20,167
REVENUES:					
SFR-Pipe - Fees Collected	1,689	1,176		5,593	
Other Revenue:					
Interest Earnings	(5)	148	262	85	110
Transfers-In:					
Total Revenues:	1,684	1,324	262	5,678	110
EXPENDITURES:					
Project Expenditures:					
Reimbursement - prior year revenue ¹				2,865	
Transfers - Out:					
Total Expenditures:	-	-	-	2,865	-
Revenues Over/Under Expenditures:	1,684	1,324	262	2,813	110
Fund Balance - June 30	\$ 15,768	\$ 17,092	\$ 17,354	\$ 20,167	\$ 20,277

¹A developer refund was made in 2016/17 - for reimbursement of Sanitary Sewer Video

The description of this fee and fee amounts are attached per Resolution No. 05-10291 dated June 20, 2005.
Revised fee amounts are attached per Resolution

These fees will be used to fund the increase in size for the Highway 4 Sewer Trunk Line to serve new development.

Funds in the amount of \$200,000 for the Hwy 4 Trunk Line Relief project are payable to fund 522 Sewer Facility Reserve Buy-In fund when revenue receipts are sufficient.