



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

**TO:** Mayor and Council Members

**FROM:** Garrett Evans, City Manager

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

**MEETING DATE:** December 18, 2023

**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 the AB 1600 requirements.

**FISCAL IMPACT**

There is no fiscal impact in receiving the report on the review of the Development Impact Fees received by the City of Pittsburg.

**RECOMMENDATION**

Receive and file 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). The law applies to developer fees increased or imposed, on or after January 1, 1989. Mitigation Fee Act adds Government Code Sections 66000-66008 that generally contain the following four requirements:

1. A local jurisdiction must follow the process set forth in the statutes 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 Mitigation Fee Act 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**

This item was not presented to a subcommittee.

### **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 statutes. 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 \$370,145 have been on deposit for over five years and these findings are stated on page 2 of the attached report. In summary, the Kirker Creek Drainage Fund is insufficient to construct the prioritized improvements recommended in the 2001 Storm Water Master Plan. As development continues in the Kirker Creek watershed area, additional funds will be collected and deposited for construction of the prioritized improvements.

In addition, there are Traffic Impact Fair Share funds in the amount \$536,953 that have been on deposit for over five years and these findings are stated on Page 7 of the attached report. In summary, the fair share funds have been on deposit to address future capital projects in the areas near West Leland Road/Oak Hills Drive; East Leland Road/Century Boulevard; Willow Pass Road/Avila Road; San Marco Boulevard/West Leland Road; and Bailey Road/West Leland Road. The funding held on deposit will be augmented as development in the respective areas occur.

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

ATTACHMENTS:     AB1600 Report  
                          On File in the Office of the City Clerk

Report Prepared By: Andy Wang, Assistant Finance Director

Report Reviewed By: Paul Rodrigues, Finance Director

Kirkers Creek Drainage Fees Revenues and Expenditures - Fund 302 FY17/18 - FY22/23						
	Proj #	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY22/23
<b>Fund Balance - July 1</b>		\$ 391,638	\$ 383,361	\$ 379,680	\$ 360,321	\$ 363,307
<b>REVENUES:</b>						
Kirkers Creek Drainage Fees Collected		335				-
<b>Other Revenue:</b>						
Interest Earnings		12,292	11,133	1,288	2,986	6,838
<b>Transfers-In:</b>			5,009			
<b>Total Revenues:</b>		<b>12,628</b>	<b>16,142</b>	<b>1,288</b>	<b>2,986</b>	<b>6,838</b>
<b>EXPENDITURES:</b>						
<b>Project Expenditures:</b>						
Railroad Ave. Storm Drainage Improvements	3202	2,905				-
Pump Station Repairs	3205		1,462	2,287		-
<b>Transfers - Out:</b>						
Tsfr-Out to General Fund (Engineering Support)		18,000	18,360	18,360		-
Tsfr-Out to NPDES						
<b>Total Expenditures:</b>		<b>20,905</b>	<b>19,822</b>	<b>20,647</b>	<b>-</b>	<b>-</b>
<b>Revenues Over/Under Expenditures:</b>		<b>(8,277)</b>	<b>(3,680)</b>	<b>(19,359)</b>	<b>2,986</b>	<b>6,838</b>
<b>Fund Balance - June 30</b>		\$ 383,361	\$ 379,680	\$ 360,321	\$ 363,307	\$ 370,145

There have been no fee refunds to-date.

The description of this fee and fee amounts 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 June 21, 2021 per Resolution No. 21-13944

Local Traffic Mitigation Fees Revenues and Expenditures - Fund 303 FY17/18 - FY22/23							
	Proj #	FY17/18	FY18/19	FY 19/20	FY 20/21	FY 21/22	FY22/23
<b>Fund Balance - July 1</b>		\$ 2,490,964	\$ 2,174,701	\$ 1,835,666	\$ 2,157,901	\$ 3,906,276	\$ 5,207,247
<b>REVENUES:</b>							
Traffic Mitigation Fees Collected		198,647	1,443,301	422,541	2,120,918	1,330,212	1,153,794
Transfers-in from Reg Traffic Mitigation			420,069	236,304			
<b>Other Revenue:</b>							
Interest Earnings		13,004	68,485	181,516	10,087	39,317	107,846
Other Revenue <sup>(1)</sup>						7,412	31,241
<b>Total Revenues:</b>		<b>211,651</b>	<b>1,931,855</b>	<b>840,361</b>	<b>2,131,005</b>	<b>1,376,941</b>	<b>1,292,880</b>
<b>EXPENDITURES:</b>							
<b>Project Expenditures:</b>							
California Ave. Widening Phase I (North)	3006	4,673	5,000				
W. Leland Road Extension (San Marco to Avila)	3011	2,346	14,449	13,207			
San Marco Blvd/ Santa Teresa Signal	3012	131,935					
Intelligent Transportation System Upgrade	3013		289				
San Marco Right Turn @West Leland	3014	54,367					
James Donlon Blvd Extension PHASE I	3015	181,350	2,167,793	366,742	6,318	8,424	30,868
<b>Other Expenditures:</b>							
Engineering Support		79,967	83,359	84,892	76,311	67,546	68,782
Land Acquisition*				53,285			
<b>Transfers - Out:</b>							
Tsfr-Out to Gas Tax - 15/16 Citwide Pavement Management Project		73,276					
Tsfr-Out to Pittsburg CIP - Traffic Signal Installation (3104)							
Tsfr-Out to Measure J - BART Multimodal Facility	2010						
Tsfr-Out to Measure J - Ped & Bicycle Connectivity	2019				300,000		
<b>Total Expenditures:</b>		<b>527,914</b>	<b>2,270,890</b>	<b>518,126</b>	<b>382,629</b>	<b>75,970</b>	<b>99,650</b>
<b>Revenues Over/Under Expenditures:</b>		<b>(316,263)</b>	<b>(339,035)</b>	<b>322,235</b>	<b>1,748,376</b>	<b>1,300,971</b>	<b>1,193,230</b>
<b>Fund Balance - June 30</b>		<b>\$ 2,174,701</b>	<b>\$ 1,835,666</b>	<b>\$ 2,157,901</b>	<b>\$ 3,906,276</b>	<b>** \$ 5,207,247</b>	<b>\$ 6,400,477</b>

There have been no fee refunds to-date.

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

The five-year CIP was adopted by the City Council on June 21, 2021 per Resolution No. 21-13944

\* During the FY 19/20, \$53,285 was used to acquire a parcel of vacant surplus land from Contra Costa County adjacent to intersection of Harbor Street and California Avenue. The parcel will be used for expansion of this intersection to improve the safe and efficient flow of traffic through the intersection.

\*\* A portion of these funds have been allocated towards the San Marco Right Turn @ W. Leland (\$45,633)

<sup>(1)</sup> Other revenues associated with CIP project

Park Dedication Fees Revenues and Expenditures - Fund 304 FY17/18 - FY22/23							
	Proj #	FY17/18	FY18/19	FY19/20	FY20/21	FY21/22	FY22/23
<b>Fund Balance - July 1</b>		\$ 1,389,615	\$ 1,284,856	\$ 755,706	\$ 1,538,367	\$ 2,706,276	\$ 2,428,824
<b>REVENUES:</b>							
Park Dedication Fees Collected		19,531	58,160	457,221	1,223,013	919,314	693,038
<b>Other Revenue:</b>							
Interest Earnings		1,217	32,801	43,637	3,736	21,415	47,804
Measure WW Grant - Ambrose Park Pool Renovation		153,957					
Ambrose Park Pool Renovation - County Share							
Ambrose Park Restroom Renovation - County Share				510,000	318,788	-	-
Ambrose Park Pool Renovation - Ambrose District Share							
John Henry Johnson Park - Housing Related Parks Grant							
<b>Transfers-In:</b>							
Tsfr-In from Infrastructure Repair/Rplcment Fund - Buckley Square		(40,481)					
<b>Total Revenues:</b>		<b>134,224</b>	<b>90,962</b>	<b>1,010,858</b>	<b>1,545,536</b>	<b>940,728</b>	<b>740,842</b>
<b>EXPENDITURES:</b>							
<b>Project Expenditures:</b>							
Small World Park New Features	3054	935					
Ambrose Park Master Plan & Improvements	3057	135,305	3,720	534	809	-	
John Henry Johnson Park Improvements	3062	1,299					
San Marco Park	3065	23,477	359,665				
John Buckley Square (Old Town Park)	3066	10,901					
DeAnza Park Rehabilitation	3069		5,879				
PK-3 Small World Park Improvements	3070		23,438			1,040	
PK-4 Annual Playground Replacement	3071					119,702	
PK-6 City Park Soccer Field Replacement	3072		14,680				
PK-9 Annual Park Features Replacement	3073		15,093	1,385	21,498	221,627	
PK-10 Biennial Restroom Repl/Rehab	3074		6,377				
pk-15 Annual Park Sign Replacement	3075				43,633	65,488	
PK-8 Biennial Playfield Replacement	3076			20,344			3,000
PK-13 Annual Park and Landscaping Imp	3077			18,947	8,206	81,062	40,572
Downtown Ice Rink	3078			19,283			
Ambrose Park Restroom Construction	3079			49,085	245,432	556,845	
Delta View Sports Field	3080					29,174	561,915
Oak Hills Restroom	3123					80,917	280,541
<b>Other Expenditures:</b>							
Engineering Support							63,572
Interest Accrual - Interfund Loans							
Interfund Loan Payoff to Sewer Fund							
Interfund loan Payoff to Power Fund							
<b>Transfers - Out:</b>							
Tsfr-Out to General Fund - Engineering Support		58,731	59,906	61,104	58,049	62,326	-
Tsfr-Out to Measure J Fund			108,689	32,515			
Tsfr-Out to Gas Tax Fund - Standard Detail Update		8,335	22,665	25,000			
<b>Total Expenditures:</b>		<b>238,983</b>	<b>620,111</b>	<b>228,197</b>	<b>377,627</b>	<b>1,218,181</b>	<b>949,599</b>
<b>Revenues Over/Under Expenditures:</b>		<b>(104,759)</b>	<b>(529,149)</b>	<b>782,661</b>	<b>1,167,909</b>	<b>(277,452)</b>	<b>(208,757)</b>
<b>Fund Balance - June 30</b>		<b>\$ 1,284,856</b>	<b>\$ 755,706</b>	<b>\$ 1,538,367</b>	<b>\$ 2,706,276</b>	<b>\$ 2,428,824</b>	<b>\$ 2,220,067</b>

There have been no fee refunds to-date.

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

The five-year CIP was adopted by the City Council on June 21, 2021 per Resolution No. 21-13944

\*A major portion of these funds have been allocated towards the following: West Leland Street Lighting (\$25,000), Small World Park Improvements (\$990), Annual Playground Replacement (\$240,000), City Park Soccer Field Turf Replacement (\$235,320), Annual Park Features Replacement (\$262,024), Biennial Restroom Replacement/Rehab (\$383,623), Annual Park Sign Replacement (\$106,367), Biennial Playfield Replacement (\$346,226), Annual Park and Landscaping Improvements (\$222,847), Downtown Ice Rink (\$280,717), Ambrose Park Restroom (\$547,073), Delta View Sports Field (\$600,000), Oak Hills Restroom (\$500,000)

Inclusionary Housing In-Lieu Fees Revenues and Expenditures - Fund 305 FY17/18 - FY22/23						
	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY22/23
<b>Fund Balance - July 1</b>	\$ 389,133	\$ 391,255	\$ 404,014	\$ 416,121	\$ 418,518	\$ 418,837
<b>REVENUES:</b>						
Inclusionary Housing In Lieu Fees Collected						-
<b>Other Revenue:</b>						
Interest Earnings	2,122	12,759	12,107	2,397	319	731
<b>Transfers-In:</b>						
<b>Total Revenues:</b>	<b>2,122</b>	<b>12,759</b>	<b>12,107</b>	<b>2,397</b>	<b>319</b>	<b>731</b>
<b>EXPENDITURES:</b>						
<b>Project Expenditures:</b>						
<b>Transfers - Out:</b>						
<b>Total Expenditures:</b>	-	-	-	-	-	-
<b>Revenues Over/Under Expenditures:</b>	<b>2,122</b>	<b>12,759</b>	<b>12,107</b>	<b>2,397</b>	<b>319</b>	<b>731</b>
<b>Fund Balance - June 30</b>	\$ 391,255	\$ 404,014	\$ 416,121	\$ 418,518	\$ 418,837	\$ 419,569

There have been no fee refunds to-date.

The description of this fee and fee amounts are 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 FY17/18 - FY22/23							
	Proj #	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY22/23
<b>Fund Balance - July 1</b>		\$ 487,174	\$ 489,831	\$ 505,805	\$ 520,962	\$ 522,702	\$ 527,033
<b>REVENUES:</b>							
Traffic Impact Fair Share Fees Collected							-
<b>Other Revenue:</b>							
Interest Earnings		2,657	15,973	15,158	1,740	4,331	9,920
<b>Total Revenues:</b>		<b>2,657</b>	<b>15,973</b>	<b>15,158</b>	<b>1,740</b>	<b>4,331</b>	<b>9,920</b>
<b>EXPENDITURES:</b>							
Transfer-Out to Pittsburg CIP - Traffic Signal Installation	3104						-
<b>Total Expenditures:</b>		-	-	-	-	-	-
<b>Revenues Over/Under Expenditures:</b>		<b>2,657</b>	<b>15,973</b>	<b>15,158</b>	<b>1,740</b>	<b>4,331</b>	<b>9,920</b>
<b>Fund Balance - June 30</b>		\$ 489,831	\$ 505,805	\$ 520,962	\$ 522,702	\$ 527,033	\$ 536,953

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 are 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.)



Pittsburg Regional Transportation Development Impact Mitigation (PRTDIM) Fees							
Revenues and Expenditures - Fund 307							
FY17/18 - FY22/23							
	Proj #	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY22/23
<b>Fund Balance - July 1</b>		\$ 1,673,471	\$ 632,061	\$ 213,588	\$ (20,910)	\$ (20,587)	\$ (16,878)
<b>REVENUES:</b>							
PRTDIM Fees Collected							-
<b>Other Revenue:</b>							
Interest Earnings		6,420	18,772	3,687	323	3,709	8,494
Prior Year Revenue			(17,176)				
<b>Total Revenues:</b>		<b>6,420</b>	<b>1,596</b>	<b>3,687</b>	<b>323</b>	<b>3,709</b>	<b>8,494</b>
<b>EXPENDITURES:</b>							
<b>Project Expenditures:</b>							
James Donlon Blvd. Extension	3701	46,606					-
Railroad Avenue Traffic Signal Timing	3702	830					-
BART Access Improvements Project	3703	123		1,881			-
BART Parking and Access Strategy	3704	1,270					-
<b>Transfers - Out:</b>							
Tsfr-Out to eBART CFD							
Transfer-Out to Measure J (BART Multimodal)		999,001					
Transfer-Out to Local TMF Fund			420,069	236,304			
<b>Total Expenditures:</b>		<b>1,047,830</b>	<b>420,069</b>	<b>238,185</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Revenues Over/Under Expenditures:</b>		<b>(1,041,410)</b>	<b>(418,473)</b>	<b>(234,498)</b>	<b>323</b>	<b>3,709</b>	<b>8,494</b>
<b>Fund Balance - June 30</b>		<b>\$ 632,061</b>	<b>\$ 213,588</b>	<b>\$ (20,910)</b>	<b>* \$ (20,587)</b>	<b>\$ (16,878)</b>	<b>\$ (8,385)</b>

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 East Contra Costa Regional Fee and Financing Authority (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 ECCRFFA to be used for regional projects.

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

There have been no fee refunds to-date.

The five-year CIP was adopted by the City Council on June 21, 2021 per Resolution No. 21-13944

\* A portion of these fees have been programmed for the James Donlon Blvd Extension Phase I (\$236,304) Railroad Ave Traffic Signal Timing, (\$4,540) BART Access Improvements (\$7,483), BART Parking and Access Strategy (\$5,127)

Water Facility Reserve Fees - Water Treatment Plant Expansion							
Revenues and Expenditures - Fund 502							
FY17/18 - FY22/23							
	Proj #	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY22/23
<b>Fund Balance - July 1</b>		\$ 804,648	\$ 867,412	\$ 991,394	\$ 1,258,217	\$ 1,490,867	\$ 3,130,065
<b>REVENUES:</b>							
Water Facility Reserve Fees Collected		74,500	96,937	80,089	234,579	132,485	96,276
<b>Other Revenue:</b>							
Interest Earnings		3,751	27,046	31,739	3,803	25,525	52,351
Transfers-In from Water Bond							
Transfers-In from Water Fund		607,608	34,688	168,660		1,500,000	-
Transfers-In from Water Fund (iBank loan funds)		339,170					
Transfers-In from Water Facility Reserve (Other Fund)							
<b>Total Revenues:</b>		<b>1,025,029</b>	<b>158,671</b>	<b>280,488</b>	<b>238,382</b>	<b>1,658,010</b>	<b>148,627</b>
<b>EXPENDITURES:</b>							
<b>Project Expenditures:</b>							
Water Treatment Plant SCADA Upgrades	5035	15,487			3,402		
Water Treatment Plant Sludge Handling Facility	5040	946,778	34,688	13,665	2,330		
W-55 Buchanan Road Waterline	5049						
WTP Disinfection Modification & Conversion	5062					18,812	
W-34 WTP Disinfection Mod & Conversion	5069						500,000
Main on W. Leland (WTP to SW Hills)	5071					-	
<b>Total Expenditures:</b>		<b>962,265</b>	<b>34,688</b>	<b>13,665</b>	<b>5,732</b>	<b>18,812</b>	<b>500,000</b>
<b>Revenues Over/Under Expenditures:</b>		<b>62,764</b>	<b>123,982</b>	<b>266,823</b>	<b>232,650</b>	<b>1,639,198</b>	<b>(351,373)</b>
<b>Fund Balance - June 30</b>		\$ 867,412	\$ 991,394	\$ 1,258,217	\$ 1,490,867 *	\$ 3,130,065	\$ 2,778,692

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

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

The five-year CIP was adopted by the City Council on June 21, 2021 per Resolution No. 21-13944

\* A portion of these funds have been allocated to upgrade the Supervisory Control and Data Acquisition (SCADA) system at the Water Treatment Plant (\$3,402), WTP Disinfection Modification & Conversion (\$400,000), Main on W. Leland (WTP to SW Hills) \$1,796,000.

Water Facility Reserve Fees - Water Distribution Revenues and Expenditures - Fund 503 FY17/18 - FY22/23							
	Proj #	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY22/23
<b>Fund Balance - July 1</b>		\$ 394,913	\$ 383,204	\$ 909,057	\$ 455,303	\$ 1,516,867	\$ 1,698,082
<b>REVENUES:</b>							
WFR - Water Distribution Fees Collected		231,622	502,803	337,243	1,062,084	167,597	116,483
<b>Other Revenue:</b>							
Interest Earnings		2,122	23,050	36,503	(520)	13,618	32,968
<b>Total Revenues:</b>		<b>233,744</b>	<b>525,853</b>	<b>373,746</b>	<b>1,061,563</b>	<b>181,215</b>	<b>149,450</b>
<b>EXPENDITURES:</b>							
<b>Project Expenditures:</b>							
Delta Diablo Recycled Water - John Buckley Park	5056	102,500					
Waterline School Street between Harbor/Vincent	5057	220,453					
Transfers-Out to Water Facility Reserve Fund 502 - 2016/17 Water Main Installation Project	5054	(77,500)					
<b>Transfers - Out to Sewer Fund:</b>				827,500			
<b>Total Expenditures:</b>		<b>245,453</b>	<b>-</b>	<b>827,500</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Revenues Over/Under Expenditures:</b>		<b>(11,709)</b>	<b>525,853</b>	<b>(453,754)</b>	<b>1,061,563</b>	<b>181,215</b>	<b>149,450</b>
<b>Fund Balance - June 30</b>		\$ 383,204	\$ 909,057	\$ 455,303	* \$ 1,516,867	\$ 1,698,082	\$ 1,847,533

There have been no fee refunds to-date.

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

These fees ensure the distribution system has available operational capacity to meet the demands of new development outside the Southwest Hills.

The five-year CIP was adopted by the City Council on June 21, 2021 per Resolution No. 21-13944

\*A portion of these funds have been programmed for 10/11 Sewer Replacement Program (\$750,000), CCTV/Inspection/Sewer Replacement Program-Completed (\$77,500)

Water Facility Reserve Fees - Zone 1 & 2 Reservoir Revenues and Expenditures - Fund 504 FY17/18 - FY22/23						
	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY22/23
<b>Fund Balance - July 1</b>	\$ 965,043	\$ 970,305	\$ 1,001,946	\$ 1,031,972	\$ 1,035,418	\$ 1,043,998
<b>REVENUES:</b>						
WFR - Zone 1/11 Reservoir Fees Collected						-
<b>Other Revenue:</b>						
Interest Earnings	5,262	31,641	30,026	3,446	8,580	19,650
<b>Transfers-In:</b>						
<b>Total Revenues:</b>	<b>5,262</b>	<b>31,641</b>	<b>30,026</b>	<b>3,446</b>	<b>8,580</b>	<b>19,650</b>
<b>EXPENDITURES:</b>						
<b>Project Expenditures:</b>						
<b>Transfers - Out:</b>						
<b>Total Expenditures:</b>	-	-	-	-	-	-
<b>Revenues Over/Under Expenditures:</b>	<b>5,262</b>	<b>31,641</b>	<b>30,026</b>	<b>3,446</b>	<b>8,580</b>	<b>19,650</b>
<b>Fund Balance - June 30</b>	<b>\$ 970,305</b>	<b>\$ 1,001,946</b>	<b>\$ 1,031,972</b>	<b>\$ 1,035,418</b>	<b>\$ 1,043,998</b>	<b>\$ 1,063,648</b>

There have been no fee refunds to-date.

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

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 FY17/18 - FY22/23						
	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY22/23
<b>Fund Balance - July 1</b>	\$ 131,100	\$ 157,075	\$ 233,334	\$ 287,032	\$ 400,066	\$ 421,727
<b>REVENUES:</b>						
WFR - SE 20" Trans Line Fees Collected	25,184	69,538	45,491	112,288	18,232	12,683
<b>Other Revenue:</b>						
Interest Earnings	791	6,721	8,207	747	3,429	8,047
<b>Transfers-In:</b>						
<b>Total Revenues:</b>	<b>25,975</b>	<b>76,258</b>	<b>53,698</b>	<b>113,035</b>	<b>21,661</b>	<b>20,731</b>
<b>EXPENDITURES:</b>						
<b>Project Expenditures:</b>						
Interest Expense						
<b>Transfers Out to Water Fund (W-55 Buchanan Road Waterline)</b>						
<b>Total Expenditures:</b>	-	-	-	-	-	-
<b>Revenues Over/Under Expenditures:</b>	<b>25,975</b>	<b>76,258</b>	<b>53,698</b>	<b>113,035</b>	<b>21,661</b>	<b>20,731</b>
<b>Fund Balance - June 30</b>	\$ 157,075	\$ 233,334	\$ 287,032	\$ 400,066	\$ 421,727	\$ 442,458

There have been no fee refunds to-date.

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

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						
FY17/18 - FY22/23	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY22/23
<b>Fund Balance - July 1</b>	\$ 57,467	\$ 5,501	\$ 0	\$ 0	\$ 0	\$ 0
<b>REVENUES:</b>						
WFR - SW Hills CIP Fees Collected	151,251	150,179	123,773	567,849	602,686	426,578
<b>Other Revenue:</b>						
Interest Earnings		1,840	3,166	(939)	3,705	5,537
<b>Total Revenues:</b>	<b>151,251</b>	<b>152,018</b>	<b>126,939</b>	<b>566,910</b>	<b>606,391</b>	<b>432,115</b>
<b>EXPENDITURES:</b>						
<b>Project Expenditures:</b>						
Interest Expense	34					
<b>Transfers - Out:</b>						
Transfer-Out to Water Revenue Bond <sup>(1)</sup>	203,183	157,519	126,939	566,910	606,391	
<b>Total Expenditures:</b>	<b>203,217</b>	<b>157,519</b>	<b>126,939</b>	<b>566,910</b>	<b>606,391</b>	<b>-</b>
<b>Revenues Over/Under Expenditures:</b>	<b>(51,966)</b>	<b>(5,501)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>432,115</b>
<b>Fund Balance - June 30</b>	\$ 5,501	\$ 0	\$ 0	\$ 0	\$ 0	\$ 432,115

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

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

(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	<u>13,200,368</u>
Total Eligible for Reimbursement:	<u>13,670,288</u>
Reimbursed in Prior Years	(1,208,021)
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)
Reimbursed in Fiscal Year 18/19	(157,519)
Reimbursed in Fiscal Year 19/20	(126,939)
Reimbursed in Fiscal Year 20/21	(566,910)
Reimbursed in Fiscal Year 21/22	(606,391)
Reimbursed in Fiscal Year 22/23	-
Balance Remaining to Reimburse Water Bond	<u>\$ 9,892,231</u>

Water Facility Reserve Fees - SW Hills Phase III Pipe/Reservoir						
Revenues and Expenditures - Fund 507						
FY17/18 - FY22/23	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY22/23
<b>Fund Balance - July 1</b>	\$ 2,292,965	\$ 2,339,136	\$ 2,425,179	\$ 3,255,808	\$ 3,417,391	\$ 3,709,040
<b>REVENUES:</b>						
WFR - SW Hills Phase III Pipe Fees Collected	33,593	9,831	3,860	150,961	261,685	184,985
<b>Other Revenue:</b>						
Interest Earnings	12,578	76,212	72,769	10,622	29,964	72,105
<b>Transfers-In:</b>						
Tsfr-In from Water Bond			754,000			
<b>Total Revenues:</b>	<b>46,171</b>	<b>86,043</b>	<b>830,629</b>	<b>161,583</b>	<b>291,649</b>	<b>257,090</b>
<b>EXPENDITURES:</b>						
<b>Project Expenditures:</b>						
<b>Transfers - Out:</b>						
<b>Total Expenditures:</b>	-	-	-	-	-	-
<b>Revenues Over/Under Expenditures:</b>	<b>46,171</b>	<b>86,043</b>	<b>830,629</b>	<b>161,583</b>	<b>291,649</b>	<b>257,090</b>
<b>Fund Balance - June 30</b>	\$ 2,339,136	\$ 2,425,179	\$ 3,255,808	\$ 3,417,391	\$ 3,709,040	\$ 3,966,130

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

A portion of these funds have been programmed for the Water Main at West Leland, from 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 FY17/18 - FY22/23							
	Project Number	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23
<b>Fund Balance - July 1</b>		(0)	(0)	(0)	(0)	(0)	(0)
<b>REVENUES:</b>							
WFR - SW Hills Phase III Pump Fees Collected							
<b>Other Revenue:</b>							
<b>Transfers-In:</b>							
<b>Total Revenues:</b>		0	-	-	-	-	-
<b>EXPENDITURES:</b>							
<b>Project Expenditures:</b>							
<b>Transfers - Out:</b>							
Transfer-Out to Water Revenue Bond (1)							
<b>Total Expenditures:</b>		-	-	-	-	-	-
<b>Revenues Over/Under Expenditures:</b>		0	-	-	-	-	-
<b>Fund Balance - June 30</b>		\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)

The description of this fee and fee amounts per Resolution No. 05-10291 dated June 20, 2005.  
Revised fee amounts 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 FY17/18 - FY22/23							
	Proj #	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23
<b>Fund Balance - July 1</b>		\$ 75,989	\$ 166,546	\$ 293,858	\$ 401,761	\$ 697,402	\$ 863,956
<b>REVENUES:</b>							
WFR - Water Treatment Plant Sludge Handling		89,909	119,387	96,599	294,805	159,813	116,248
<b>Other Revenue:</b>							
Interest Earnings		648	7,925	11,304	836	6,741	17,636
<b>Total Revenues:</b>		<b>90,557</b>	<b>127,312</b>	<b>107,903</b>	<b>295,641</b>	<b>166,554</b>	<b>133,884</b>
<b>EXPENDITURES:</b>							
<b>Project Expenditures:</b>							
Interest Expense							
<b>Transfers-Out to Water Facility Reserve - Fund 502 (W-33 WTP Sludge Handling Facility)</b>	5040						
<b>Total Expenditures:</b>		-	-	-	-	-	-
<b>Revenues Over/Under Expenditures:</b>		<b>90,557</b>	<b>127,312</b>	<b>107,903</b>	<b>295,641</b>	<b>166,554</b>	<b>133,884</b>
<b>Fund Balance - June 30</b>		\$ 166,546	\$ 293,858	\$ 401,761	\$ 697,402	\$ 863,956	\$ 997,839

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 per Resolution No. 12-11778 dated 02/21/12

\$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 Reservoir Revenues and Expenditures - Fund 510 FY17/18 - FY22/23						
	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23
<b>Fund Balance - July 1</b>	\$ 320,266	\$ 440,985	\$ 714,829	\$ 910,980	\$ 1,465,197	\$ 1,563,716
<b>REVENUES:</b>						
WFR - Zone 1 Reservoir Fees Collected	118,612	254,174	170,049	552,231	85,841	59,683
<b>Other Revenue:</b>						
Interest Earnings	2,107	19,670	26,102	1,986	12,678	29,948
<b>Transfers-In:</b>						
<b>Total Revenues:</b>	<b>120,719</b>	<b>273,844</b>	<b>196,151</b>	<b>554,217</b>	<b>98,520</b>	<b>89,631</b>
<b>EXPENDITURES:</b>						
<b>Project Expenditures:</b>						
<b>Transfers - Out:</b>						
<b>Total Expenditures:</b>	-	-	-	-	-	-
<b>Revenues Over/Under Expenditures:</b>	<b>120,719</b>	<b>273,844</b>	<b>196,151</b>	<b>554,217</b>	<b>98,520</b>	<b>89,631</b>
<b>Fund Balance - June 30</b>	\$ 440,985	\$ 714,829	\$ 910,980	\$ 1,465,197	\$ 1,563,716	\$ 1,653,348

There have been no fee refunds to-date.

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

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

Water Facility Reserve Fees - Zone 2 Reservoir Revenues and Expenditures - Fund 511 FY17/18 - FY22/23						
	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23
<b>Fund Balance - July 1</b>	\$ 87,438	\$ 87,914	\$ 114,040	\$ 130,588	\$ 131,734	\$ 132,826
<b>REVENUES:</b>						
WFR - Zone 1 Reservoir Fees Collected		22,586	12,828	708		-
<b>Other Revenue:</b>						
Interest Earnings	476	3,540	3,720	438	1,092	2,500
<b>Transfers-In:</b>						
<b>Total Revenues:</b>	<b>476</b>	<b>26,126</b>	<b>16,548</b>	<b>1,146</b>	<b>1,092</b>	<b>2,500</b>
<b>EXPENDITURES:</b>						
<b>Project Expenditures:</b>						
<b>Transfers - Out:</b>						
<b>Total Expenditures:</b>	-	-	-	-	-	-
<b>Revenues Over/Under Expenditures:</b>	<b>476</b>	<b>26,126</b>	<b>16,548</b>	<b>1,146</b>	<b>1,092</b>	<b>2,500</b>
<b>Fund Balance - June 30</b>	\$ 87,914	\$ 114,040	\$ 130,588	\$ 131,734	\$ 132,826	\$ 135,326

There have been no fee refunds to-date.

The description of this fee and fee amounts per Resolution No. 05-10291 dated June 20, 2005.  
Revised fee amounts 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							
FY17/18 - FY22/23							
	Proj #	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23
<b>Fund Balance - July 1</b>		\$ 674,101	\$ 788,994	\$ 1,257,154	\$ 676,537	\$ 1,085,670	\$ 522,973
<b>REVENUES:</b>							
Sewer Facility Reserve Buy In - Fees Collected		111,218	517,676	188,897	643,818	33,612	186,018
<b>Other Revenue:</b>							
Interest Earnings		3,675	32,796	40,487	315	3,691	10,033
<b>Transfers-In:</b>							
<b>Total Revenues:</b>		<b>114,893</b>	<b>550,472</b>	<b>229,383</b>	<b>644,133</b>	<b>37,303</b>	<b>196,051</b>
<b>EXPENDITURES:</b>							
<b>Project Expenditures:</b>							
Sewer Line Replacement East of Loveridge	5207		82,312				-
<b>Transfers - Out:</b>							
Transfer-Out to Sewer Operating - Sewer Rehab				810,000	235,000	600,000	-
<b>Total Expenditures:</b>		<b>-</b>	<b>82,312</b>	<b>810,000</b>	<b>235,000</b>	<b>600,000</b>	<b>-</b>
<b>Revenues Over/Under Expenditures:</b>		<b>114,893</b>	<b>468,160</b>	<b>(580,617)</b>	<b>409,133</b>	<b>(562,697)</b>	<b>196,051</b>
<b>Fund Balance - June 30</b>		\$ 788,994	\$ 1,257,154	\$ 676,537	* \$ 1,085,670	\$ 522,973	\$ 719,024

There have been no fee refunds to-date.

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

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

Revised fee amounts per Resolution No. 05-10372

\*Fees have been programmed for the Highway 4 Trunk Line Relief Project (\$133,113). Fees have also been programmed for the CCTV/Inspection/Sewer Rehab project (\$460,000), Montezuma Pump Station Replacement (\$585,000)

Sewer Facility Reserve Fees - Hwy 4 Trunk Line						
Revenues and Expenditures - Fund 523						
FY17/18 - FY22/23	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23
<b>Fund Balance - July 1</b>	\$ 20,166	\$ 20,276	\$ 21,818	\$ 22,472	\$ 34,114	\$ 32,764
<b>REVENUES:</b>						
SFR-Pipe - Fees Collected		872		11,568	(1,614)	-
<b>Other Revenue:</b>						
Interest Earnings	110	670	654	75	264	617
<b>Transfers-In:</b>						
<b>Total Revenues:</b>	<b>110</b>	<b>1,542</b>	<b>654</b>	<b>11,643</b>	<b>(1,350)</b>	<b>617</b>
<b>EXPENDITURES:</b>						
<b>Project Expenditures:</b>						
Reimbursement - prior year revenue <sup>1</sup>						
<b>Transfers - Out:</b>						
<b>Total Expenditures:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Revenues Over/Under Expenditures:</b>	<b>110</b>	<b>1,542</b>	<b>654</b>	<b>11,643</b>	<b>(1,350)</b>	<b>617</b>
<b>Fund Balance - June 30</b>	<b>\$ 20,276</b>	<b>\$ 21,818</b>	<b>\$ 22,472</b>	<b>\$ 34,114</b>	<b>\$ 32,764</b>	<b>\$ 33,381</b>

<sup>1</sup>A developer refund was made in 2016/17 - for reimbursement of Sanitary Sewer Video costs.

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

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.