

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 16, 2019 by the following vote:

AYES: Members Banales, Scales-Preston, White, Killings
NOES: None
ABSTAINED: None
ABSENT: Craft

WITNESS, my hand, and Official Seal
This 17th day of December, 2019



Alice E. Evenson
City Clerk



**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 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: December 16, 2019

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 to receive staff's report on the review of the Development Impact Fees received by the City of Pittsburg.

RECOMMENDATION

Receive and file 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

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 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 \$269,146 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 \$505,803 that have been on deposit for over five years and these findings are stated on Page 8 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 AB 1600, 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:

Janielyn Bayona, Finance Division Manager

Kirker Creek Drainage Fees Revenues and Expenditures -Fund 302 FY14/15 - FY18/19:					
	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19
Fund Balance - July 1	1,246,441	668,963	424,216	408,774	391,638
REVENUES:					
Kirker Creek Drainage Fees Collected	99,647	14,232		-	335
Other Revenue:					
Interest Earnings	9,859	7,219	1,716	2,164	12,292
Funding from Outside Sources for Kirker Creek Slide Repair					
Sale of Plans & Specs	360	-	-		
Transfers-In:		15,407	1,473	9,911	
Total Revenues:	109,866	36,858	3,189	12,075	12,628
EXPENDITURES:					
Project Expenditures:					
Railroad Ave. Storm Drainage Improvements	670,716	163,934		1,653	2,905
Pump Station Repairs		59,550	1,330	9,911	-
Transfers - Out:					
Tsfr-Out to General Fund (Engineering Support)	16,628	16,961	17,301	17,647	18,000
Tsfr-Out to NPDES		41,160			
Total Expenditures:	687,344	281,605	18,631	29,211	20,905
Revenues Over/Under Expenditures:	(577,478)	(244,747)	(15,442)	(17,136)	(8,277)
Fund Balance - June 30	\$ 668,963	\$ 424,216	\$ 408,774	\$ 391,638	\$ 383,361

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 proposed five-year CIP will be considered for adoption by the City Council at the December 16, 2019 Regular Meeting.

KIRKER CREEK DRAINAGE FEES

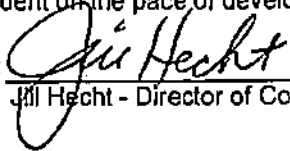
Fiscal Year	Collected	Amt. Collected
FY 06/07		165,612
FY 07/08		78,676
FY 08/09		1,526
FY 09/10		18,986
FY 10/11		61
FY 11/12		1,638
FY 12/13		1,937
FY 13/14		710
Total Fees.		269,146

The above fees collected in the amount of \$269,146 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 FY14/15 - FY18/19					
	FY 14/15	FY15/16	FY16/17	FY17/18	FY18/19
Fund Balance - July 1	2,687,799	2,827,060	2,768,463	2,490,964	2,174,701
REVENUES:					
Traffic Mitigation Fees Collected	202,298	205,316	198,531	198,647	1,443,301
Transfers-In from Reg Traffic Mitigation					420,069
Other Revenue:					
Interest Earnings	25,676	42,657	9,548	13,004	68,485
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:	227,974	247,973	208,079	211,651	1,931,855
EXPENDITURES:					
Project Expenditures:					
California Ave. Widening Phase I (North)	8,919	9,005	2,976	4,673	5,000
W. Leland Road Extension (San Marco to Avila)	670	4,470	3,164	2,346	14,449
San Marco Blvd/ Santa Teresa Signal	147	4,709	5,665	131,935	
Intelligent Transportation System Upgrade		213,252	3,933		289
San Marco Right Turn @West Leland				54,367	-
James Donlon Blvd Extension PHASE I				181,350	2,167,793
Other Expenditures:					
Administration/Engineering Support	74,238	75,134	76,976	79,967	83,359
Transfers - Out:					
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		
Total Expenditures:	88,712	306,570	485,578	527,914	2,270,890
Revenues Over/Under Expenditures:	139,262	(58,597)	(277,499)	(316,263)	(339,035)
Fund Balance - June 30	\$ 2,827,060	\$ 2,768,463	\$ 2,490,964	\$ 2,174,701	\$ 1,835,666

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.

The proposed five-year CIP will be considered for adoption by the City Council at the December 16, 2019 Regular Meeting.

*A portion of these funds have been allocated towards the West Leland Extension (\$15,822) and San Marco Right Turn @ W. Leland (\$45,633)

Park Dedication Fees					
Revenues and Expenditures - Fund 304					
FY14/15 - FY18/19	FY 14/15	FY 15/16	FY16/17	FY17/18	FY18/19
Fund Balance - July 1	1,760,061	942,801	1,492,823	1,389,615	1,284,856
REVENUES:					
Park Dedication Fees Collected	183,485	637,453	1,590,900	19,531	58,160
Other Revenue:					
Interest Earnings	22,783	20,168	3,754	1,217	32,801
Sale of Plans and Specs	428				
Donations - John Buckley Square Project	9,000				
Measure WW Grant - Ambrose Park Pool Renovation	19,842	(19,842)	1,192,053	153,957	
Ambrose Park Pool Renovation - County Share		150,000	100,000		
Ambrose Park Pool Renovation - Ambrose District Share		227,000	22,000		
Grant Revenue (Soccer Fields)					
John Henry Johnson Park - Housing Related Parks Grant	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/Plcment Fund - Buckley Square	300,000			(40,481)	
Total Revenues:	1,703,505	1,058,664	2,908,707	134,224	90,962
EXPENDITURES:					
Project Expenditures:					
Small World Park New Features	61,822	13,383		935	
Ambrose Park Master Plan & Improvements	118,486	156,828	2,058,168	135,305	3,720
John Henry Johnson Park Improvements	7,967	6	42,580	1,299	
San Marco Park	133	867	24,556	23,477	359,665
John Buckley Square (Old Town Park)	2,264,454	235,724	18,380	10,901	
Highlands Ranch Dog Park	311				
Buchanan Swim Center Wading Pool Heater	12,020				
DeAnza Park Rehabilitation		44,121			5,879
PK-3 Small World Park Improvements					23,438
PK-6 City Park Soccer Field Replacement					14,680
PK-9 Annual Park Features Replacement					15,093
PK-10 Biennial Restroom Repl/Rehab					6,377
Interest Accrual - Interfund Loans	1,808	3,413	6,539		
Interfund Loan Payoff to Sewer Fund			402,610		
Interfund loan Payoff to Power Fund			402,610		
Other Expenditures:					
Administration/Engineering Support					
Transfers - Out:					
Tsfr-Out to General Fund - Engineering Support	53,763	54,300	56,472	58,731	59,906
Tsfr-Out to Measure J Fund					108,689
Tsfr-Out to Gas Tax Fund - Standard Detail Update				8,335	22,665
Total Expenditures:	2,520,764	508,642	3,011,916	238,983	620,111
Revenues Over/Under Expenditures:	(817,259)	550,022	(103,209)	(104,759)	(529,149)
Fund Balance - June 30	\$ 942,801	\$ 1,492,823	\$ 1,389,615	\$ 1,284,856	\$ 755,706

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

The proposed five-year CIP will be considered for adoption by the City Council at the December 16, 2019 Regular Meeting.

*A major portion of these funds have been allocated towards the following: San Marco Blvd Class I Trail (\$64,364) , West Leland Street Lighting (\$25,000), Ambrose Park Master Plan (\$14,932), Small World Park Improvements (\$990), Annual Playground Replacement (\$160,000), City Park Soccer Field Turf Replacement (\$235,320), Annual Park Features Replacement (\$134,907), Biennial Restroom Replacement/Rehab (\$133,623), Annual Park Sign Replacement (\$50,000), Biennial Playfield Replacement (\$116,570), Annual Park and Landscaping Improvements (\$200,000), Downtown Ice Rink (\$300,000),

Inclusionary Housing In-Lieu Fees Revenues and Expenditures - Fund 305 FY14/15 - FY18/19					
	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19
Fund Balance - July 1	378,093	381,635	387,492	389,133	391,255
REVENUES:					
Inclusionary Housing In Lieu Fees Collected					
Other Revenue: Interest Earnings	3,543	5,857	1,641	2,122	12,759
Transfers-In:					
Total Revenues:	3,543	5,857	1,641	2,122	12,759
EXPENDITURES:					
Project Expenditures:					
Transfers - Out:					
Total Expenditures:	-	-	-	-	-
Revenues Over/Under Expenditures:	3,543	5,857	1,641	2,122	12,759
Fund Balance - June 30	\$ 381,635	\$ 387,492	\$ 389,133	\$ 391,255	\$ 404,014

There have been no fee refunds to-date.

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.

Of these fees, \$380,000 will be used to help finance construction of 29 new affordable housing units by Veterans Square L.P. (Developer) per Resolution No. 19-329 dated 09/16/19.

Traffic Impact Fair Share Fund Revenues and Expenditures - Fund 306 FY14/15 - FY18/19					
	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19
Fund Balance - July 1	499,731	504,413	512,155	487,174	489,831
REVENUES:					
Traffic Impact Fair Share Fees Collected					
Other Revenue: Interest Earnings	4,682	7,742	2,067	2,657	15,973
Transfers-In:					
Total Revenues:	4,682	7,742	2,067	2,657	15,973
EXPENDITURES:					
Reimbursements - Prior Year Revenue					
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:	-	-	27,048	-	-
Revenues Over/Under Expenditures:	4,682	7,742	(24,981)	2,657	15,973
Fund Balance - June 30	\$ 504,413	\$ 512,155	\$ 487,174	\$ 489,831	\$ 505,805

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.)

ACCOUNT # 306-55501-6495
 TRANSPORTATION MITIGATION (TRAFFIC IMPACT) FAIR SHARE REVENUE
 at June 30, 2019

Deposit #	Date	Payee	Description	Amt. Paid	Interest Earned	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	8,065.22	R000595397	(27,048.00)	\$ 432
2	05/18/01	A. D. Seeno	Re-Align Driveway at Los Medanos College with Signal at Leland and Century Blvd.	78,774.52	37,899.49	R000595312	-	\$ 116,674
3	12/12/06	William Lyon Homes	Fair Share for Intersection Improvements at - (1) West Leland Rd/Balley Road Intersection (2) Avila Road/Willow Pass Road (3) San Marco/West Leland Intersection	351,448.00	67,248.89	0634602-1#17	(30,000.00)	\$ 388,697
Totals:				\$ 449,637.52	\$ 113,213.60		(\$ 7,048.00)	\$ 505,803

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.

* 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					
FY14/15 - FY18/19	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19
Fund Balance - July 1	5,973,086	2,346,247	2,381,746	1,673,471	632,061
REVENUES:					
PRTDIM Fees Collected	-	-	17,176	-	
Other Revenue:					
Interest Earnings	32,396	36,001	9,563	6,420	100,092
Prior Year Revenue	-	-	-	-	(17,176)
Transfers-In:					
Total Revenues:	32,396	36,001	26,739	6,420	82,916
EXPENDITURES:					
Project Expenditures:					
James Donlon Blvd. Extension	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	
Transfer-Out to Local TMF Fund					420,069
Total Expenditures:	3,659,236	502	735,014	1,047,830	420,069
Revenues Over/Under Expenditures:	(3,626,839)	35,499	(708,275)	(1,041,410)	(337,153)
Fund Balance - June 30	\$ 2,346,247	\$ 2,381,746	\$ 1,673,471	\$ 632,061	\$ 294,908

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 are attached per Resolution No. 10-11533 dated 09/20/10 and Ordinance No. 10-1329 dated 10/04/10.

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 proposed five-year CIP will be considered for adoption by the City Council at the December 16, 2019 Regular Meeting.

* 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 (\$9,364), BART Parking and Access Strategy (\$5,127)

Water Facility Reserve Fees - Water Treatment Plant Expansion Revenues and Expenditures - Fund 502 FY14/15 - FY18/19					
	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19
Fund Balance - July 1	133,632	217,548	1,579,399	804,648	867,412
REVENUES:					
Water Facility Reserve Fees Collected	87,110	176,477	136,857	74,500	96,937
Other Revenue:					
Interest Earnings	420	24,706	717	3,751	27,046
Sale of Plans & Specs	1,020				
Transfers-In from Water Bond	202,205	786,629	781,568		
Transfers-In from Water Fund			467,732	607,608	34,688
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:	2,229,187	3,142,432	5,192,766	1,025,029	158,671
EXPENDITURES:					
Project Expenditures:					
Water Treatment Plant SCADA Upgrades	3,854	-	36,656	15,487	
Water Treatment Plant Sludge Handling Facility	2,141,417	1,780,581	5,830,861	946,778	34,688
W-55 Buchanan Road Waterline			100,000		
Transfers-Out					
Total Expenditures:	2,145,271	1,780,581	5,967,517	962,265	34,688
Revenues Over/Under Expenditures:	83,916	1,361,851	(774,751)	62,764	123,982
Fund Balance - June 30	\$ 217,548	\$ 1,579,399	\$ 804,648	\$ 867,412	\$ 991,394

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

The proposed five-year CIP will be considered for adoption by the City Council at the December 16, 2019 Regular Meeting.

* 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), WTP Disinfection Modification & Conversion (\$400,000)

Water Facility Reserve Fees - Water Distribution Revenues and Expenditures - Fund 503 FY14/15 - FY18/19					
	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19
Fund Balance - July 1	96,322	292,698	407,231	394,913	383,204
REVENUES:					
WFR - Water Distribution Fees Collected	194,555	208,348	63,420	231,622	502,803
Other Revenue: Interest Earnings	1,821	6,185	1,762	2,122	23,050
Transfers-In: Transfers-In from RDA 2006 Tax Exempt TAB					
Total Revenues:	196,376	214,533	65,182	233,744	525,853
EXPENDITURES:					
Project Expenditures: 2007/08 Water Main/Service/Valve Replacement Delta Diablo Recycled Water - John Buckley Park Waterline School Street between Harbor/Vincent				102,500 220,453	
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:	196,376	114,533	(12,318)	(11,709)	525,853
Fund Balance - June 30	\$ 292,698	\$ 407,231	\$ 394,913	\$ 383,204	\$ 909,057

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

The proposed five-year CIP will be considered for adoption by the City Council at the December 16, 2019 Regular Meeting.

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

Water Facility Reserve Fees - Zone 1 & 2 Reservoir					
Revenues and Expenditures - Fund 504					
FY14/15 - FY18/19	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19
Fund Balance - July 1	937,664	946,450	960,975	965,043	970,305
REVENUES:					
WFR - Zone 1/11 Reservoir Fees Collected					
Other Revenue:					
Interest Earnings	8,786	14,525	4,068	5,262	31,641
Transfers-In:					
Total Revenues:	8,786	14,525	4,068	5,262	31,641
EXPENDITURES:					
Project Expenditures:					
Transfers - Out:					
Total Expenditures:	-	-	-	-	-
Revenues Over/Under Expenditures:	8,786	14,525	4,068	5,262	31,641
Fund Balance - June 30	\$ 946,450	\$ 960,975	\$ 965,043	\$ 970,305	\$ 1,001,946

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 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 FY14/15 - FY18/19					
	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19
Fund Balance - July 1	747,145	775,477	859,357	131,100	157,075
REVENUES:					
WFR - SE 20" Trans Line Fees Collected	21,230	71,135	30,590	25,184	69,538
Other Revenue: Interest Earnings	7,102	12,745	1,175	791	6,721
Transfers-In:					
Total Revenues:	28,332	83,880	31,765	25,975	76,258
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:	28,332	83,880	(728,257)	25,975	76,258
Fund Balance - June 30	\$ 775,477	\$ 859,357	\$ 131,100	\$ 157,075	\$ 233,334

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 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					
FY14/15 - FY18/19	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19
Fund Balance - July 1	(0)	(0)	(0)	57,467	5,501
REVENUES:					
WFR - SW Hills CIP Fees Collected	264,975	426,880	272,555	151,251	150,179
Other Revenue:					
Interest Earnings	713	1,743	97		1,840
Refund on Prior Year Revenue - William Lyon (Incl. Interest)					
Refund to Discovery Builders- Irrigation Meters @ SMV					
Transfers-In:					
Total Revenues:	265,688	428,623	272,652	151,251	152,018
EXPENDITURES:					
Project Expenditures:					
Interest Expense			403	34	
Transfers - Out:					
Transfer-Out to Water Revenue Bond (1)	265,688	428,623	214,782	203,183	157,519
Total Expenditures:	265,688	428,623	215,185	203,217	157,519
Revenues Over/Under Expenditures:	0	-	57,467	(51,966)	(5,501)
Fund Balance - June 30	\$ (0)	\$ (0)	\$ 57,467	\$ 5,501	\$ 0

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 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:	13,670,288
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)
Balance Remaining to Reimburse Water Bond	\$ 11,192,471

Water Facility Reserve Fees - SW Hills Phase III Pipe/Reservoir Revenues and Expenditures - Fund 507 FY14/15 - FY18/19					
	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19
Fund Balance - July 1	1,827,001	1,977,678	2,156,897	2,292,965	2,339,136
REVENUES:					
WFR - SW Hills Phase III Pipe Fees Collected	132,790	147,201	126,385	33,593	9,831
Other Revenue: Interest Earnings	17,887	32,018	9,683	12,578	76,212
Transfers-In:					
Total Revenues:	150,677	179,219	136,068	46,171	86,043
EXPENDITURES:					
Project Expenditures:					
Transfers - Out:					
Total Expenditures:	-	-	-	-	-
Revenues Over/Under Expenditures:	150,677	179,219	136,068	46,171	86,043
Fund Balance - June 30	\$ 1,977,678	\$ 2,156,897	\$ 2,292,965	\$ 2,339,136	\$ 2,425,179

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, 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 FY14/15 - FY18/19					
	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19
Fund Balance - July 1	4	4	4	(0)	(0)
REVENUES:					
WFR - SW Hills Phase III Pump Fees Collected					
Other Revenue:					
Interest Earnings	0	0	0	0	
Refund to Discovery Builders- Irrigation Meters @ SMV					
Transfers-In:					
Total Revenues:	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	(4)	0	-
Fund Balance - June 30	\$ 4	\$ 4	\$ (0)	\$ (0)	\$ (0)

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 FY14/15 - FY18/19					
	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19
Fund Balance - July 1	188,146	295,731	0	75,989	166,546
REVENUES:					
WFR - Water Treatment Plant Sludge Handling	105,290	212,989	115,500	89,909	119,387
Other Revenue: Interest Earnings	2,295	1,948	21	648	7,925
Transfers-In:					
Total Revenues:	107,585	214,937	115,521	90,557	127,311
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:	107,585	(295,731)	75,989	90,557	127,311
Fund Balance - June 30	\$ 295,731	\$ 0	\$ 75,989	\$ 166,546	\$ 293,858

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 Reservoir Revenues and Expenditures - Fund 510 FY14/15 - FY18/19					
	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19
Fund Balance - July 1	34,221	134,804	223,973	320,266	440,985
REVENUES:					
WFR - Zone 1 Reservoir Fees Collected	99,790	85,880	94,920	118,612	254,174
Other Revenue:					
Interest Earnings	793	3,289	1,373	2,107	19,670
Transfers-In:					
Total Revenues:	100,583	89,169	96,293	120,719	273,844
EXPENDITURES:					
Project Expenditures:					
Transfers - Out:					
Total Expenditures:	-	-	-	-	-
Revenues Over/Under Expenditures:	100,583	89,169	96,293	120,719	273,844
Fund Balance - June 30	\$ 134,804	\$ 223,973	\$ 320,266	\$ 440,985	\$ 714,829

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 Zones 1 which are not within the Southwest Hills area.

Water Facility Reserve Fees - Zone 2 Reservoir Revenues and Expenditures - Fund 511 FY14/15 - FY18/19					
	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19
Fund Balance - July 1	-	-	72,862	87,438	87,914
REVENUES:					
WFR - Zone 1 Reservoir Fees Collected		72,065	14,210		22,586
Other Revenue: Interest Earnings		797	366	476	3,540
Transfers-In:					
Total Revenues:	-	72,862	14,576	476	26,126
EXPENDITURES:					
Project Expenditures:					
Transfers - Out:					
Total Expenditures:	-	-	-	-	-
Revenues Over/Under Expenditures:	-	72,862	14,576	476	26,126
Fund Balance - June 30	\$ -	\$ 72,862	\$ 87,438	\$ 87,914	\$ 114,040

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					
FY14/15 - FY18/19	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19
Fund Balance - July 1	156,649	259,023	477,627	607,213	722,106
REVENUES:					
Sewer Facility Reserve Buy In - Fees Collected	100,426	212,019	127,008	111,218	517,676
Other Revenue:					
Interest Earnings	1,948	6,585	2,578	3,675	32,796
Transfers-In:					
Total Revenues:	102,374	218,604	129,586	114,893	550,472
EXPENDITURES:					
Project Expenditures:					
Sewer Line Replacement East of Loveridge					82,312
Transfers - Out:					
Transfer-Out to Sewer Operating - Sewer Rehab					
Total Expenditures:	-	-	-	-	82,312
Revenues Over/Under Expenditures:	102,374	218,604	129,586	114,893	468,160
Fund Balance - June 30	\$ 259,023	\$ 477,627	\$ 607,213	\$ 722,106	\$ 1,190,266

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). Fees have also been programmed for the CCTV/Inspection/Sewer Rehab project (\$460,000), Montezuma Pump Station Replacement (\$350,000)

Sewer Facility Reserve Fees - Hwy 4 Trunk Line					
Revenues and Expenditures - Fund 523					
FY14/15 - FY18/19	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19
Fund Balance - July 1	15,768	17,092	17,354	20,167	20,277
REVENUES:					
SFR-Pipe - Fees Collected	1,176		5,593		
Other Revenue:					
Interest Earnings	148	262	85	110	
Transfers-In:					
Total Revenues:	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:	1,324	262	2,813	110	-
Fund Balance - June 30	\$ 17,092	\$ 17,354	\$ 20,167	\$ 20,277	\$ 20,277

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

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 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.