

**DEVELOPMENT IMPACT FEES
ANNUAL REPORT WITH FIVE-YEAR FINDINGS**



FISCAL YEAR ENDING JUNE 30, 2023

LEGAL REQUIREMENTS FOR DEVELOPMENT IMPACT FEE REPORTING

A. CALIFORNIA GOVERNMENT CODE SECTION 66006 (b)

California Government Code Section 66006 (b) defines the specific reporting requirements for local agencies that impose AB 1600 Development Impact Fees (DIFs) on new development. For each separate fund established, the local agency shall, within 180 days after the last day of each fiscal year, make available to the public the following information for the fiscal year:

- A brief description of the type of fee in the account or fund.
- The amount of the fee.
- The beginning and ending balance of the account or fund.
- The amount of the fees collected, and interest earned.
- An identification of each public improvement on which fees were expended and the amount of expenditures on each improvement, including the total percentage of the cost of the public improvement that was funded with fees.
- An identification of an approximate date by which the construction of the public improvement will commence if the local agency determines that sufficient funds have been collected to complete financing on an incomplete public improvement.
- A description of each interfund transfer or loan made from the account or fund, including the public improvement on which the transferred or loaned fees will be expended, and, in the case of an interfund loan, the date on which the loan will be repaid and the rate of interest that the account or fund will receive on the loan.
- The amount of refunds made due to sufficient funds being collected to complete financing on incomplete public improvements, and the amount of reallocation of funds made due to administrative costs of refunding unexpended revenues exceeding the amount to be refunded.

B. CALIFORNIA GOVERNMENT CODE SECTION 66001 (d)

For all funds established for the collection and expenditure of DIFs, California Government Code Section 66001 (d) has additional requirements. For the fifth fiscal year following the first deposit into the fund and every five years thereafter, the local agency shall make all of the following findings with respect to that portion of the fund remaining unexpended, whether committed or uncommitted:

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

As of June 30, 2023, the City's Police Facility Impact Fee Fund, Childcare Facility Impact Fee Fund, Storm Drain Impact Fee Fund, and Flood In-Lieu Impact Fee Fund showed revenues held past the fifth year of first deposit; therefore, the City is reporting the following findings relating to these DIF Funds:

1. Police Facility Development Impact Fee Fund

- The impact fee analysis for police facilities assumes that the existing police building will be expanded, and another police facility will be constructed in the south part of the City to serve the needs of the growing population in that area.
- The impact fees cover only that portion of facility and equipment costs attributable to future development. The impact fee analysis assumes that all new facilities will be financed with bonds, so interest on long-term debt is included in the cost basis for the impact fees.
- The available revenue in the Police Facility Impact Fee Fund is insufficient to complete the project for the expansion and/or for another police facility. Impact fee revenues will be accumulated until there is sufficient balance to fund the identified projects.

2. Childcare Facility Development Impact Fee Fund

- The purpose of the impact fee analysis for childcare facilities was to quantify the impacts on the need for childcare associated with new development. The analysis addressed both development of workplace buildings such as office, retail and industrial spaces and new residential development. The report also contained an analysis of the costs of mitigating the new demands by the construction of childcare facility spaces.
- The Childcare Impact Fee and potential uses for the balance in the fund will be presented to and considered by City Council at its 2023 Strategic Planning retreat.

3. Storm Drainage Impact Fee Fund

- The subject impact fees are for a geographic area identified as Southport/south basin. Southport further defines geographic sub-basins for revenues and expenditures. Three sub-basins have improvement needs which exceed current revenues. A fourth basin's improvement needs require further evaluation before disposition of basins revenues.
- A Citywide Storm Drainage / Storm Water Master Plan was completed in April 2022. The Master Plan recommends numerous improvements which will be prioritized and funded by Council in future budgets as available funding permits.

4. Flood In-Lieu Impact Fee Fund

- The purpose of the flood in lieu impact fees is to help fund the local share of a \$1.2 billion federally authorized flood control project that protects the City of West Sacramento. The local share of the project exceeds \$100 million. The in excess of five year revenue is not sufficient to be able to start or complete this project.

C. ADDITIONAL NOTES

The State of California Government Code Section 66002 states that local agencies that have developed a fee program may adopt a CIP indicating the approximate location, size, and timing of projects, plus an estimate for the cost of all facilities or improvements to be financed by fees. A formal CIP is recommended, at a minimum, as a five-year plan. The City produces a five-year CIP which helps to maintain and support the City's General Plan as well as identify situations where infrastructure is needed to accommodate the planned development. The City's current adopted Capital Improvement Program (FY 2022/23 – FY 2026/27) may be found on the City's website (www.cityofwestsacramento.org) under Government, Finance Department, Publications.

D. FUNDING OF INFRASTRUCTURE

The FY 2022/23 – 2026/27 CIP list identifies all funding sources and amounts for individual projects through FY 2026/27. The CIP is updated annually to reflect the current infrastructure needs of the City. As a CIP project is identified, the project is evaluated to determine the portion of the project that will service existing residents and businesses versus new development. Once determination of use is made, the percentage of use attributable to new development may then be funded by the appropriate development impact fee based on the type of project. The percentage of use associated with existing residents or businesses are funded from other appropriate sources as identified on each individual project sheet in the CIP. Estimated construction start dates for projects are adjusted, as needed, to reflect the needs of the community.

DESCRIPTION OF DEVELOPMENT IMPACT FEES AND ESTABLISHING A REASONABLE RELATIONSHIP BETWEEN THE FEE AND THE PURPOSE FOR WHICH IT IS CHARGED

Traffic Development Impact Fee – Fees are supported by a study titled 2005 Traffic Impact Fee Study Update, prepared by DKS Associates.

Parks Development Impact Fee – Fees are supported by the Parks, Recreation and Open Space Master Plan prepared by PROS Consulting, dated April 17, 2019 (the "2019 Master Plan") and the 2021 Parks, Recreation and Open Space Master Plan Impact Fee Analysis (the "2021 Fee Analysis"), , which included a 10-year Capital Improvement Program (CIP) reflecting land acquisition and construction of park, trail and recreation facility improvements based on recent project costs and Department estimated facility costs. Costs associated with more recent planning efforts/development projects in the City have been incorporated, including: Washington Realized, The Bridge District, Yarbrough, Pioneer Bluff, Stone Lock, River Park, and Liberty. The total value of the 2019 Master Plan CIP is \$180 million. Of this amount, \$112 million in capital improvements

are estimated to be funded with the Park Impact Fee. The balance is estimated to be funded through other sources of funding, including grant funding, public/private partnerships, sales tax measure funding and/or other appropriate impact fee funding.

Police Facility Development Impact Fee – Fees are supported by a study titled Analysis of Impact of Development on Fire, Police and Corporation Yard Facilities, prepared by Citygate Associates dated June 1, 2005.

Fire Facility Development Impact Fee – Fees are supported by a study titled Analysis of Impact of Development on Fire, Police and Corporation Yard Facilities, prepared by Citygate Associates dated June 1, 2005.

Childcare Development Impact Fee – Fees in this fund may be used toward the acquisition of property and equipment for childcare facilities, construction or expansion of childcare facilities, facilities for before- and after-school care. Facilities for childcare may also include a preschool component.

City Hall Facilities Development Impact Fee – Fees are supported by a study titled Analysis of Impact of Development on Fire, Police and Corporation Yard Facilities, prepared by Citygate Associates dated June 1, 2005.

Storm Drain Development Impact Fee – Fees are supported by a study titled Southport Drainage Impact Fees, prepared by Borcalli and Associates dated July 2, 1996. Fees in this study were updated by a Borcalli and Associates report dated May 11, 2001, titled Southport Drainage Master Plan and again by a Wood Rogers technical analysis titled Southport Drainage Subbasin MC11, Analysis for Combining Drainage with Subbasin MC10, dated April 15, 2004.

Corporation Yard Development Impact Fee – Fees are supported by a study titled Analysis of Impact of Development on Fire, Police and Corporation Yard Facilities, prepared by Citygate Associates dated June 1, 2005.

Flood In-Lieu Development Impact Fee – Fees are supported by a study titled West Sacramento Flood Protection In-Lieu Fee Study, prepared by Economic Planning Systems dated April 11, 2007.

Sewer Development Impact Fee – Fees are supported by a study titled Wastewater System Master Plan 2015 Update, dated August 2017. The sewer connection fee represents the unit cost of capacity. The current number of sewer connections is converted to a standard connection referred to as an equivalent dwelling unit (EDU). An EDU relates multi-family, commercial and industrial connections to an equivalent single-family residential connection based on the ration of the customer’s estimated daily sewer flows compared to that of a single-family residence. The City’s sewer connection fee only recovers the collection system costs.

Water Development Impact Fee - Fees are supported by a study titled Water System Master Plan 2015 Update, dated August 2017. The water connection fee represents the unit cost of capacity. The unit cost is determined by dividing the value of the facilities by the current number of connections serviced. The current number of water connections are converted to a standard connection referred to as an equivalent meter unit (EMU).

All nexus fee studies may be found on the City's website at:

<https://www.cityofwestsacramento.org/government/departments/finance-department/impact-fee-nexus-studies>.

CURRENT FEE SCHEDULE

The current fee schedules for development impact fees may be found on the City's website at: <https://www.cityofwestsacramento.org/government/departments/finance-department/book-of-fees>.

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Impact Fee Fund	Fund Balance	Impact Fee	Other Revenues	Expenditures	Fund Balance ^[2]	Cash Balance
	7/1/2022	Revenues			6/30/2023	6/30/2023
Traffic	\$ 9,566,950.64	\$ 3,893,030.16	\$ 299,036.39	\$ 5,514,509.98	\$ 8,244,507.21	\$ 2,881,015.21
Parks	9,693,453.30	4,075,269.35	5,521,735.27	7,876,666.79	11,413,791.13	16,777,283.13
Police	2,021,150.31	481,413.16	21,414.17	21,380.23	2,502,597.41	2,502,597.41
Fire	(3,011,447.35)	490,253.80	7,819.54	67,175.57	(2,580,549.58)	1,344.23
Childcare	517,133.50	149,576.90	5,014.20	191.48	671,533.12	671,533.12
City Hall	360,022.71	268,470.65	1,678.55	196.29	629,975.62	629,975.62
Main Drainage	(86,114.21)	160,037.00	(1,130.78)	2,351.56	70,440.45	70,440.45
MC 10/11 Sub Basin	919,280.58	869,371.86	3,475.33	409.10	1,791,718.67	1,791,718.67
MC 20 Sub-Basin	57.98	-	0.74	0.01	58.71	58.71
MC 60 Sub-Basin	175.99	-	2.27	0.04	178.22	178.22
MC 71 Sub-Basin	140,116.42	-	1,807.43	40.42	141,883.43	141,883.43
MC 80/81 Sub-Basin	67,888.49	-	875.70	15.53	68,748.66	68,748.66
NC 10 Sub-Basin	433,575.18	-	7,760.15	175,426.59	265,908.74	265,908.74
NC 20 Sub-Basin	4,265.29	-	63.82	0.95	4,328.16	4,328.16
Corporation Yard	(3,886,146.87)	367,265.08	55,547.62	37,546.67	(3,500,880.84)	(750.64)
Flood	10,409,935.95	1,055,145.63	121,715.13	6,603.64	11,580,193.07	11,580,193.07
Sewer ^[1]	34,075,330.47	2,045,439.19	3,611,444.67	2,335,927.89	37,396,286.44	9,599,960.06
Water ^[1]	44,635,378.70	1,698,430.15	7,895,243.63	6,729,760.05	47,499,292.43	19,606,292.78
Totals	<u>\$105,861,007.08</u>	<u>\$ 15,553,702.93</u>	<u>\$ 17,553,503.83</u>	<u>\$ 22,768,202.79</u>	<u>\$ 116,200,011.05</u>	<u>\$ 66,592,709.03</u>

Note 1: Water and sewer fund balances include capitalized assets and debt liabilities.

Note 2: Ending fund balances include amounts that may be appropriated in the capital improvement program budget in FY 2022/23.

Traffic Development Impact Fee (Fund 205)

Statement of Revenues, Expenditures and Changes in Fund Balance

Last Five Fiscal Years

	<u>FY 2022/23</u>	<u>FY 2021/22</u>	<u>FY 2020/21</u>	<u>FY 2019/20</u>	<u>FY 2018/19</u>
Beginning Fund Balance	\$ 9,566,950.64	\$ 8,645,165.56	\$ 7,934,598.01	\$ 5,330,810.87	\$ 4,231,066.51
Revenues:					
Development Impact Fees	3,893,030.16	3,188,532.96	656,144.71	4,379,732.12	933,201.08
Interest / Investment Earnings	253,568.28	(172,714.60)	10,749.81	211,788.75	166,172.03
Federal & State Grants	-	-	-	-	1,174,413.47
Other Fees	45,468.11	44,560.59	43,673.03	56,883.79	27,682.05
Transfers In	-	-	-	202,649.55	1,894,161.00
Total Revenues	<u>4,192,066.55</u>	<u>3,060,378.95</u>	<u>710,567.55</u>	<u>4,851,054.21</u>	<u>4,195,629.63</u>
Expenditures:					
Capital Improvement Program	30,000.00	2,135,010.00	-	2,247,267.07	3,095,885.27
Loan to Park Impact Fee Fund	5,363,492.00	-	-	-	-
Cost Allocation ^[1]	845.11	587.25	-	-	-
Bank Fees ^[2]	651.74	2,996.62	-	-	-
Interfund Loan Payment ^[3]	119,521.13	-	-	-	-
Total Expenditures	<u>5,514,509.98</u>	<u>2,138,593.87</u>	<u>-</u>	<u>2,247,267.07</u>	<u>3,095,885.27</u>
Ending Fund Balance	<u>\$ 8,244,507.21</u>	<u>\$ 9,566,950.64</u>	<u>\$ 8,645,165.56</u>	<u>\$ 7,934,598.01</u>	<u>\$ 5,330,810.87</u>

Five-Year Revenue Using First In First Out Method

	<u>FY 2022/23</u>	<u>FY 2021/22</u>	<u>FY 2020/21</u>	<u>FY 2019/20</u>	<u>FY 2018/19</u>
Revenue Available					
Current Fiscal Year	\$ 4,192,066.55	\$ 3,060,378.95	\$ 710,567.55	\$ 4,351,054.21	\$ 4,195,629.63
Prior Fiscal Year (2-yr Old Funds)	3,060,378.95	710,567.55	4,351,054.21	3,583,543.80	2,388,558.52
Prior Fiscal Year (3-yr Old Funds)	710,567.55	4,351,054.21	3,583,543.80	-	-
Prior Fiscal Year (4-yr Old Funds)	281,494.16	1,444,949.93	-	-	-
Prior Fiscal Year (5-yr Old Funds)	-	-	-	-	-
In Excess of Five Year Fiscal Years	-	-	-	-	-
Total Revenue Available	<u>\$ 8,244,507.21</u>	<u>\$ 9,566,950.64</u>	<u>\$ 8,645,165.56</u>	<u>\$ 7,934,598.01</u>	<u>\$ 6,584,188.15</u>

Note 1: The Cost Allocation Plan was updated in FY 2020/21 and now allocates a portion of Citywide overhead appropriately to Impact Fee funds.

Note 2: Bank Fees were allocated in FY 21/22 based on daily cash flow.

Note 3: The Debt Service category is for principal and interest payments on interfund loans.

Parks Development Impact Fee (Fund 211)

Statement of Revenues, Expenditures and Changes in Fund Balance Last Five Fiscal Years

	FY 2022/23	FY 2021/22	FY 2020/21	FY 2019/20	FY 2018/19
Beginning Fund Balance	\$ 9,693,453.30	\$ 8,708,281.72	\$ 6,699,664.97	\$ 1,878,769.97	\$ 1,488,840.00
Revenues:					
Development Impact Fees	4,075,269.35	2,415,544.63	1,987,389.27	5,828,152.46	468,770.88
Interest / Investment Earnings	38,722.14	(171,127.29)	21,227.48	140,891.52	55,308.69
Federal & State Grants	-	-	-	-	118,439.68
Other Fees	-	-	-	-	64,514.00
Transfers In	-	15,000.00	-	1,825,619.22	202,850.00
Interest Loans	119,521.13	-	-	-	-
Loan from Traffic Impact Fee Fund	5,363,492.00	-	-	-	-
Total Revenues	<u>9,597,004.62</u>	<u>2,259,417.34</u>	<u>2,008,616.75</u>	<u>7,794,663.20</u>	<u>909,883.25</u>
Expenditures:					
Capital Improvement Program	7,615,492.00	1,270,000.00	-	2,973,768.20	519,953.28
Cost Allocation ^[1]	1,897.32	1,384.99	-	-	-
Bank Fees ^[2]	4,142.87	2,860.77	-	-	-
Developer Refunds	255,134.60	-	-	-	-
Total Expenditures	<u>7,876,666.79</u>	<u>1,274,245.76</u>	<u>-</u>	<u>2,973,768.20</u>	<u>519,953.28</u>
Ending Fund Balance	<u>\$ 11,413,791.13</u>	<u>\$ 9,693,453.30</u>	<u>\$ 8,708,281.72</u>	<u>\$ 6,699,664.97</u>	<u>\$ 1,878,769.97</u>

Five-Year Revenue Using First In First Out Method

	FY 2022/23	FY 2021/22	FY 2020/21	FY 2019/20	FY 2018/19
Revenue Available					
Current Fiscal Year	\$ 9,597,004.62	\$ 2,259,417.34	\$ 2,008,770.19	\$ 6,699,664.97	\$ 909,883.25
Prior Fiscal Year (2-yr Old Funds)	1,816,786.51	2,008,770.19	6,699,511.53	-	929,636.57
Prior Fiscal Year (3-yr Old Funds)	-	5,425,265.77	-	-	39,250.15
Prior Fiscal Year (4-yr Old Funds)	-	-	-	-	-
Prior Fiscal Year (5-yr Old Funds)	-	-	-	-	-
In Excess of Five Year Fiscal Years	-	-	-	-	-
Total Revenue Available	<u>\$ 11,413,791.13</u>	<u>\$ 9,693,453.30</u>	<u>\$ 8,708,281.72</u>	<u>\$ 6,699,664.97</u>	<u>\$ 1,878,769.97</u>

Note 1: The Cost Allocation Plan was updated in FY 2020/21 and now allocates a portion of Citywide overhead appropriately to Impact Fee funds.

Note 2: Bank Fees were allocated in FY 21/22 based on daily cash flow.

Police Facility Development Impact Fee (Fund 222)

Statement of Revenues, Expenditures and Changes in Fund Balance Last Five Fiscal Years

	FY 2022/23	FY 2021/22	FY 2020/21	FY 2019/20	FY 2018/19
Beginning Fund Balance	\$ 2,021,150.31	\$ 1,471,445.73	\$ 1,284,471.86	\$ 790,369.97	\$ 871,483.25
Revenues:					
Development Impact Fees	481,413.16	609,070.93	206,429.89	624,247.86	57,844.19
Interest / Investment Earnings	21,414.17	(38,053.12)	2,591.98	33,903.27	26,687.61
Total Revenues	<u>502,827.33</u>	<u>571,017.81</u>	<u>209,021.87</u>	<u>658,151.13</u>	<u>84,531.80</u>
Expenditures:					
Capital Improvement Program	-	-	-	143,649.24	145,245.08
Facility Lease Payments ^[1]	20,400.00	20,400.00	20,400.00	20,400.00	20,400.00
Cost Allocation ^[2]	413.32	281.29	1,648.00	-	-
Bank Fees ^[3]	566.91	631.94	-	-	-
Total Expenditures	<u>21,380.23</u>	<u>21,313.23</u>	<u>22,048.00</u>	<u>164,049.24</u>	<u>165,645.08</u>
Ending Fund Balance	<u>\$ 2,502,597.41</u>	<u>\$ 2,021,150.31</u>	<u>\$ 1,471,445.73</u>	<u>\$ 1,284,471.86</u>	<u>\$ 790,369.97</u>

Five-Year Revenue Using First In First Out Method

	FY 2022/23	FY 2021/22	FY 2020/21	FY 2019/20	FY 2018/19
Revenue Available					
Current Fiscal Year	\$ 502,827.33	\$ 571,017.81	\$ 209,021.87	\$ 658,151.13	\$ 84,531.80
Prior Fiscal Year (2-yr Old Funds)	571,017.81	209,021.87	658,151.13	84,531.80	181,031.04
Prior Fiscal Year (3-yr Old Funds)	209,021.87	658,151.13	84,531.80	181,031.04	93,576.28
Prior Fiscal Year (4-yr Old Funds)	658,151.13	84,531.80	181,031.04	93,576.28	95,042.18
Prior Fiscal Year (5-yr Old Funds)	84,531.80	181,031.04	93,576.28	95,042.18	280,507.28
In Excess of Five Year Fiscal Years ^[4]	477,047.47	317,396.66	245,133.61	172,139.43	55,681.39
Total Revenue Available	<u>\$ 2,502,597.41</u>	<u>\$ 2,021,150.31</u>	<u>\$ 1,471,445.73</u>	<u>\$ 1,284,471.86</u>	<u>\$ 790,369.97</u>

Note 1: Impact fees are currently allocated to the police facility lease as well as planned improvements to that facility.

Note 2: The Cost Allocation Plan was updated in FY 2020/21 and now allocates a portion of Citywide overhead appropriately to Impact Fee funds.

Note 3: Bank Fees were allocated in FY 21/22 based on daily cash flow.

Note 4: Five year findings show there are excess revenue in the Police Facility Impact Funds. However, the purpose of the development fees is to purchase land and construct a new police station. The ending fund balance is insufficient to start/complete this project.

Fire Facility Development Impact Fee (Fund 223)

Statement of Revenues, Expenditures and Changes in Fund Balance Last Five Fiscal Years

	FY 2022/23	FY 2021/22	FY 2020/21	FY 2019/20	FY 2018/19
Beginning Fund Balance	\$ (3,011,447.35)	\$ (3,600,024.20)	\$ (3,853,679.85)	\$ (4,459,230.49)	\$ (4,381,200.37)
Revenues:					
Development Impact Fees	490,253.80	619,139.52	276,899.37	677,134.57	110,050.86
Interest / Investment Earnings	7,819.54	(14,693.25)	1,491.92	14,754.09	3,381.72
Total Revenues	<u>498,073.34</u>	<u>604,446.27</u>	<u>278,391.29</u>	<u>691,888.66</u>	<u>113,432.58</u>
Expenditures:					
Interfund Loan Payment ^[1]	67,020.99	15,651.03	23,277.64	86,338.02	191,462.70
Cost Allocation ^[2]	46.10	31.38	1,458.00	-	-
Bank Fees ^[3]	108.48	187.01	-	-	-
Total Expenditures	<u>67,175.57</u>	<u>15,869.42</u>	<u>24,735.64</u>	<u>86,338.02</u>	<u>191,462.70</u>
Ending Fund Balance^[4]	<u>\$ (2,580,549.58)</u>	<u>\$ (3,011,447.35)</u>	<u>\$ (3,600,024.20)</u>	<u>\$ (3,853,679.85)</u>	<u>\$ (4,459,230.49)</u>

Five-Year Revenue Using First In First Out Method

	FY 2022/23	FY 2021/22	FY 2020/21	FY 2019/20	FY 2018/19
Revenue Available					
Current Fiscal Year	\$ (2,580,549.58)	\$ (3,011,447.35)	\$ (3,600,024.20)	\$ (3,853,679.85)	\$ (4,459,230.49)
Prior Fiscal Year (2-yr Old Funds)	-	-	-	-	-
Prior Fiscal Year (3-yr Old Funds)	-	-	-	-	-
Prior Fiscal Year (4-yr Old Funds)	-	-	-	-	-
Prior Fiscal Year (5-yr Old Funds)	-	-	-	-	-
In Excess of Five Year Fiscal Years	-	-	-	-	-
Total Revenue Available	<u>\$ (2,580,549.58)</u>	<u>\$ (3,011,447.35)</u>	<u>\$ (3,600,024.20)</u>	<u>\$ (3,853,679.85)</u>	<u>\$ (4,459,230.49)</u>

Note 1: The Debt Service category is for principal and interest payments on interfund loans.

Note 2: The Cost Allocation Plan was updated in FY 2020/21 and now allocates a portion of Citywide overhead appropriately to Impact Fee funds.

Note 3: Bank Fees were allocated in FY 21/22 based on daily cash flow.

Note 4: There is an outstanding general fund loan to the fire impact fee fund for the construction of Fire Station 45, resulting in a negative fund balance.

Childcare Facility Development Impact Fee (Fund 224)

Statement of Revenues, Expenditures and Changes in Fund Balance Last Five Fiscal Years

	FY 2022/23	FY 2021/22	FY 2020/21	FY 2019/20	FY 2018/19
Beginning Fund Balance	\$ 517,133.50	\$ 558,215.25	\$ 469,034.70	\$ 364,854.02	\$ 322,452.79
Revenues:					
Development Impact Fees	149,576.90	118,679.93	88,025.27	159,104.66	35,113.78
Interest / Investment Earnings	5,014.20	(9,571.11)	1,155.28	12,990.28	11,092.75
Total Revenues	<u>154,591.10</u>	<u>109,108.82</u>	<u>89,180.55</u>	<u>172,094.94</u>	<u>46,206.53</u>
Expenditures:					
Capital Improvement Program	-	150,000.00	-	67,914.26	3,805.30
Cost Allocation ^[1]	41.33	28.13	-	-	-
Bank Fees ^[2]	150.15	162.44	-	-	-
Total Expenditures	<u>191.48</u>	<u>150,190.57</u>	<u>-</u>	<u>67,914.26</u>	<u>3,805.30</u>
Ending Fund Balance	<u>\$ 671,533.12</u>	<u>\$ 517,133.50</u>	<u>\$ 558,215.25</u>	<u>\$ 469,034.70</u>	<u>\$ 364,854.02</u>

Five-Year Revenue Using First In First Out Method

	FY 2022/23	FY 2021/22	FY 2020/21	FY 2019/20	FY 2018/19
Revenue Available					
Current Fiscal Year	\$ 154,591.10	\$ 109,108.82	\$ 89,180.55	\$ 172,094.94	\$ 46,206.53
Prior Fiscal Year (2-yr Old Funds)	109,108.82	89,180.55	172,094.94	46,206.53	49,874.56
Prior Fiscal Year (3-yr Old Funds)	89,180.55	172,094.94	46,206.53	49,874.56	44,158.70
Prior Fiscal Year (4-yr Old Funds)	172,094.94	46,206.53	49,874.56	44,158.70	41,605.97
Prior Fiscal Year (5-yr Old Funds)	46,206.53	49,874.56	44,158.70	41,605.97	21,350.62
In Excess of Five Year Fiscal Years ^[3]	100,351.18	50,668.10	156,699.97	115,094.00	161,657.64
Total Revenue Available	<u>\$ 671,533.12</u>	<u>\$ 517,133.50</u>	<u>\$ 558,215.25</u>	<u>\$ 469,034.70</u>	<u>\$ 364,854.02</u>

Note 1: The Cost Allocation Plan was updated in FY 2020/21 and now allocates a portion of Citywide overhead appropriately to Impact Fee funds.

Note 2: Bank Fees were allocated in FY 21/22 based on daily cash flow.

Note 3: Five year findings show there are excess revenue in the Childcare Fees, decision on projects will be presneted to Council Stragetic Retreat in 2023.

City Hall Facility Development Impact Fee (Fund 226)

Statement of Revenues, Expenditures and Changes in Fund Balance Last Five Fiscal Years

	FY 2022/23	FY 2021/22	FY 2020/21	FY 2019/20	FY 2018/19
Beginning Fund Balance	\$ 360,022.71	\$ 35,470.09	\$ 673,464.65	\$ 428,250.98	\$ 382,844.20
Revenues:					
Development Impact Fees	268,470.65	331,045.95	115,102.47	348,386.50	32,247.87
Interest / Investment Earnings	1,678.55	(6,342.05)	(3,097.03)	17,585.24	13,158.91
Total Revenues	<u>270,149.20</u>	<u>324,703.90</u>	<u>112,005.44</u>	<u>365,971.74</u>	<u>45,406.78</u>
Expenditures:					
Capital Improvement Program	-	-	750,000.00	120,758.07	-
Cost Allocation ^[1]	55.64	37.87	-	-	-
Bank Fees ^[2]	140.65	113.41	-	-	-
Total Expenditures	<u>196.29</u>	<u>151.28</u>	<u>750,000.00</u>	<u>120,758.07</u>	<u>-</u>
Ending Fund Balance	<u>\$ 629,975.62</u>	<u>\$ 360,022.71</u>	<u>\$ 35,470.09</u>	<u>\$ 673,464.65</u>	<u>\$ 428,250.98</u>

Five-Year Revenue Using First In First Out Method					
	FY 2022/23	FY 2021/22	FY 2020/21	FY 2019/20	FY 2018/19
Revenue Available					
Current Fiscal Year	\$ 270,149.20	\$ 324,703.90	\$ 35,470.09	\$ 365,971.74	\$ 45,406.78
Prior Fiscal Year (2-yr Old Funds)	324,703.90	35,318.81	-	45,406.78	100,258.78
Prior Fiscal Year (3-yr Old Funds)	35,122.52	-	-	100,258.78	45,458.44
Prior Fiscal Year (4-yr Old Funds)	-	-	-	45,458.44	53,468.34
Prior Fiscal Year (5-yr Old Funds)	-	-	-	53,468.34	155,922.77
In Excess of Five Year Fiscal Years ^{[3][4]}	-	-	-	62,900.57	27,735.87
Total Revenue Available	<u>\$ 629,975.62</u>	<u>\$ 360,022.71</u>	<u>\$ 35,470.09</u>	<u>\$ 673,464.65</u>	<u>\$ 428,250.98</u>

Note 1: The Cost Allocation Plan was updated in FY 2020/21 and now allocates a portion of Citywide overhead appropriately to Impact Fee funds.

Note 2: Bank Fees were allocated in FY 21/22 based on daily cash flow.

Note 3: Currently, no fees have been held unexpended for more than five years, no refunds required.

Note 4: The excess funds in FY 2018/19 & FY 2019/20 were utilized in FY 2020/21 to fund project number 54019 - City Hall Annex/ Improvements.

Storm Drain Main Development Impact Fee (Fund 227)

Statement of Revenues, Expenditures and Changes in Fund Balance Last Five Fiscal Years

	FY 2022/23	FY 2021/22	FY 2020/21	FY 2019/20	FY 2018/19
Beginning Fund Balance	\$ (86,114.21)	\$ (150,618.27)	\$ (209,770.69)	\$ (810,511.21)	\$ (909,533.69)
Revenues:					
Development Impact Fees	160,037.00	67,113.71	79,417.00	593,883.05	113,419.10
Interest / Investment Earnings	(1,130.78)	(1,535.17)	(16,836.86)	33,040.10	16,207.69
Total Revenues	<u>158,906.22</u>	<u>65,578.54</u>	<u>62,580.14</u>	<u>626,923.15</u>	<u>129,626.79</u>
Expenditures:					
Interfund Loan Payment ^[1]	1,918.98	783.79	1,165.72	26,182.63	30,604.31
Cost Allocation ^[2]	397.42	270.48	2,262.00	-	-
Bank Fees ^[3]	35.16	20.21	-	-	-
Total Expenditures	<u>2,351.56</u>	<u>1,074.48</u>	<u>3,427.72</u>	<u>26,182.63</u>	<u>30,604.31</u>
Ending Fund Balance	<u><u>\$ 70,440.45</u></u>	<u><u>\$ (86,114.21)</u></u>	<u><u>\$ (150,618.27)</u></u>	<u><u>\$ (209,770.69)</u></u>	<u><u>\$ (810,511.21)</u></u>

Five-Year Revenue Using First In First Out Method

	FY 2022/23	FY 2021/22	FY 2020/21	FY 2019/20	FY 2018/19
Revenue Available					
Current Fiscal Year	\$ 70,440.45	\$ (86,114.21)	\$ (150,618.27)	\$ (209,770.69)	\$ (810,511.21)
Prior Fiscal Year (2-yr Old Funds)	-	-	-	-	-
Prior Fiscal Year (3-yr Old Funds)	-	-	-	-	-
Prior Fiscal Year (4-yr Old Funds)	-	-	-	-	-
Prior Fiscal Year (5-yr Old Funds)	-	-	-	-	-
In Excess of Five Year Fiscal Years	-	-	-	-	-
Total Revenue Available	<u><u>\$ 70,440.45</u></u>	<u><u>\$ (86,114.21)</u></u>	<u><u>\$ (150,618.27)</u></u>	<u><u>\$ (209,770.69)</u></u>	<u><u>\$ (810,511.21)</u></u>

Note 1: The Debt Service category is for principal and interest payments on interfund loans.

Note 2: The Cost Allocation Plan was updated in FY 2020/21 and now allocates a portion of Citywide overhead appropriately to Impact Fee funds.

Note 3: Bank Fees were allocated in FY 21/22 based on daily cash flow.

Storm Drain MC 10/11 Sub-Basin Development Impact Fee (Fund 268-9240)

Statement of Revenues, Expenditures and Changes in Fund Balance Last Five Fiscal Years

	FY 2022/23	FY 2021/22	FY 2020/21	FY 2019/20	FY 2018/19
Beginning Fund Balance	\$ 919,280.58	\$ 937,384.23	\$ 923,427.54	\$ 905,355.17	\$ 885,095.60
Revenues:					
Development Impact Fees	869,371.86	-	-	-	-
Interest / Investment Earnings	3,475.33	(17,814.42)	13,956.69	18,072.37	20,259.57
Total Revenues	872,847.19	(17,814.42)	13,956.69	18,072.37	20,259.57
Expenditures:					
Cost Allocation ^[1]	4.13	2.81	-	-	-
Bank Fees ^[2]	404.97	286.42	-	-	-
Total Expenditures	409.10	289.23	-	-	-
Ending Fund Balance	\$ 1,791,718.67	\$ 919,280.58	\$ 937,384.23	\$ 923,427.54	\$ 905,355.17

Five-Year Revenue Using First In First Out Method

	FY 2022/23	FY 2021/22	FY 2020/21	FY 2019/20	FY 2018/19
Revenue Available					
Current Fiscal Year	\$ 872,847.19	\$ -	\$ 13,956.69	\$ 18,072.37	\$ 20,259.57
Prior Fiscal Year (2-yr Old Funds)	-	13,956.69	18,072.37	20,259.57	11,805.86
Prior Fiscal Year (3-yr Old Funds)	13,956.69	18,072.37	20,259.57	11,805.86	27,779.04
Prior Fiscal Year (4-yr Old Funds)	18,072.37	20,259.57	11,805.86	27,779.04	29,017.67
Prior Fiscal Year (5-yr Old Funds)	20,259.57	11,805.86	27,779.04	29,017.67	42,991.89
In Excess of Five Year Fiscal Years ^[3]	866,582.85	855,186.09	845,510.70	816,493.03	773,501.14
Total Revenue Available	\$ 1,791,718.67	\$ 919,280.58	\$ 937,384.23	\$ 923,427.54	\$ 905,355.17

Note 1: The Cost Allocation Plan was updated in FY 2020/21 and now allocates a portion of Citywide overhead appropriately to Impact Fee funds.

Note 2: Bank Fees were allocated in FY 21/22 based on daily cash flow.

Note 3: Storm Drainage / Storm Water Master Plan, April 2022 recommends 3 projects in this basin. City staff plans to complete additional evaluation prior to proposing capital improvement project(s).

Storm Drain MC 20 Sub-Basin Development Impact Fee (Fund 268-9241)
Statement of Revenues, Expenditures and Changes in Fund Balance
Last Five Fiscal Years

	FY 2022/23	FY 2021/22	FY 2020/21	FY 2019/20	FY 2018/19
Beginning Fund Balance	\$ 57.98	\$ 59.12	\$ -	\$ -	\$ -
Revenues:					
Development Impact Fees	-	-	-	-	-
Interest / Investment Earnings	0.74	(1.12)	59.12	-	-
Total Revenues	<u>0.74</u>	<u>(1.12)</u>	<u>59.12</u>	<u>-</u>	<u>-</u>
Expenditures:					
Bank Fees ^[1]	0.01	0.02	-	-	-
Total Expenditures	<u>0.01</u>	<u>0.02</u>	<u>-</u>	<u>-</u>	<u>-</u>
Ending Fund Balance	<u>\$ 58.71</u>	<u>\$ 57.98</u>	<u>\$ 59.12</u>	<u>\$ -</u>	<u>\$ -</u>

Five-Year Revenue Using First In First Out Method

	FY 2022/23	FY 2021/22	FY 2020/21	FY 2019/20	FY 2018/19
Revenue Available					
Current Fiscal Year	\$ 0.74	\$ -	\$ 59.12	\$ -	\$ -
Prior Fiscal Year (2-yr Old Funds)	-	57.98	-	-	-
Prior Fiscal Year (3-yr Old Funds)	57.97	-	-	-	-
Prior Fiscal Year (4-yr Old Funds)	-	-	-	-	-
Prior Fiscal Year (5-yr Old Funds)	-	-	-	-	-
In Excess of Five Year Fiscal Years	-	-	-	-	-
Total Revenue Available	<u>\$ 58.71</u>	<u>\$ 57.98</u>	<u>\$ 59.12</u>	<u>\$ -</u>	<u>\$ -</u>

Note 1: Bank Fees were allocated in FY 21/22 based on daily cash flow.

Storm Drain MC 60 Sub-Basin Development Impact Fee (Fund 268-9242)

Statement of Revenues, Expenditures and Changes in Fund Balance Last Five Fiscal Years

	FY 2022/23	FY 2021/22	FY 2020/21	FY 2019/20	FY 2018/19
Beginning Fund Balance	\$ 175.99	\$ 179.45	\$ 179.31	\$ 174.08	\$ 168.54
Revenues:					
Development Impact Fees	-	-	-	-	-
Interest / Investment Earnings	2.27	(3.41)	0.14	5.23	5.54
Total Revenues	<u>2.27</u>	<u>(3.41)</u>	<u>0.14</u>	<u>5.23</u>	<u>5.54</u>
Expenditures:					
Bank Fees ^[1]	0.04	0.05	-	-	-
Total Expenditures	<u>0.04</u>	<u>0.05</u>	<u>-</u>	<u>-</u>	<u>-</u>
Ending Fund Balance	<u>\$ 178.22</u>	<u>\$ 175.99</u>	<u>\$ 179.45</u>	<u>\$ 179.31</u>	<u>\$ 174.08</u>

Five-Year Revenue Using First In First Out Method					
	FY 2022/23	FY 2021/22	FY 2020/21	FY 2019/20	FY 2018/19
Revenue Available	FY 2022/23	FY 2021/22	FY 2020/21	FY 2019/20	FY 2018/19
Current Fiscal Year	\$ 2.27	\$ -	\$ 0.14	\$ 5.23	\$ 5.54
Prior Fiscal Year (2-yr Old Funds)	-	-	5.23	5.54	1.13
Prior Fiscal Year (3-yr Old Funds)	-	1.96	5.54	1.13	1.79
Prior Fiscal Year (4-yr Old Funds)	1.96	5.54	1.13	1.79	1.62
Prior Fiscal Year (5-yr Old Funds)	5.54	1.13	1.79	1.62	0.42
In Excess of Five Year Fiscal Years ^[2]	168.45	167.36	165.62	164.00	163.58
Total Revenue Available	<u>\$ 178.22</u>	<u>\$ 175.99</u>	<u>\$ 179.45</u>	<u>\$ 179.31</u>	<u>\$ 174.08</u>

Note 1: The Cost Allocation Plan was updated in FY 2020/21 and now allocates a portion of Citywide overhead appropriately to Impact Fee funds.

Note 2: Fees have been held unexpended for more than five years, however the excess funds is not enough to begin a capital improvement project for this sub-basin.

Storm Drain MC 71 Sub-Basin Development Impact Fee (Fund 268-9243)

Statement of Revenues, Expenditures and Changes in Fund Balance Last Five Fiscal Years

	FY 2022/23	FY 2021/22	FY 2020/21	FY 2019/20	FY 2018/19
Beginning Fund Balance	\$ 140,116.42	\$ 142,880.78	\$ 141,990.64	\$ 138,370.73	\$ 134,471.99
Revenues:					
Development Impact Fees	-	-	-	-	-
Interest / Investment Earnings	1,807.43	(2,715.29)	890.14	3,619.91	3,898.74
Total Revenues	<u>1,807.43</u>	<u>(2,715.29)</u>	<u>890.14</u>	<u>3,619.91</u>	<u>3,898.74</u>
Expenditures:					
Cost Allocation ^[1]	8.36	5.41	-	-	-
Bank Fees ^[2]	32.06	43.66	-	-	-
Total Expenditures	<u>40.42</u>	<u>49.07</u>	<u>-</u>	<u>-</u>	<u>-</u>
Ending Fund Balance	<u>\$ 141,883.43</u>	<u>\$ 140,116.42</u>	<u>\$ 142,880.78</u>	<u>\$ 141,990.64</u>	<u>\$ 138,370.73</u>

Five-Year Revenue Using First In First Out Method					
	FY 2022/23	FY 2021/22	FY 2020/21	FY 2019/20	FY 2018/19
Revenue Available					
Current Fiscal Year	\$ 1,807.43	\$ -	\$ 890.14	\$ 3,619.91	\$ 3,898.74
Prior Fiscal Year (2-yr Old Funds)	-	890.14	3,619.91	3,898.74	1,241.62
Prior Fiscal Year (3-yr Old Funds)	890.14	3,619.91	3,898.74	1,241.62	107,912.17
Prior Fiscal Year (4-yr Old Funds)	3,619.91	3,898.74	1,241.62	107,912.17	328.74
Prior Fiscal Year (5-yr Old Funds)	3,898.74	1,241.62	107,912.17	328.74	(3,875.06)
In Excess of Five Year Fiscal Years ^[2]	131,667.21	130,466.01	25,318.20	24,989.46	28,864.52
Total Revenue Available	<u>\$ 141,883.43</u>	<u>\$ 140,116.42</u>	<u>\$ 142,880.78</u>	<u>\$ 141,990.64</u>	<u>\$ 138,370.73</u>

Note 1: The Cost Allocation Plan was updated in FY 2020/21 and now allocates a portion of Citywide overhead appropriately to Impact Fee funds.

Note 2: Fees have been held unexpended for more than five years. However, Storm Drainage / Storm Water Master Plan, April 2022 recommends one culvert project in this basin. City staff plans to complete additional evaluation prior to proposing a capital improvement project.

Storm Drain MC 80/81 Sub-Basin Development Impact Fee (Fund 268-9244)

Statement of Revenues, Expenditures and Changes in Fund Balance Last Five Fiscal Years

	FY 2022/23	FY 2021/22	FY 2020/21	FY 2019/20	FY 2018/19
Beginning Fund Balance	\$ 67,888.49	\$ 69,225.25	\$ 59,543.25	\$ 54,555.66	\$ 53,339.97
Revenues:					
Development Impact Fees	-	-	8,706.00	3,779.22	-
Interest / Investment Earnings	875.70	(1,315.61)	976.00	1,208.37	1,215.69
Total Revenues	<u>875.70</u>	<u>(1,315.61)</u>	<u>9,682.00</u>	<u>4,987.59</u>	<u>1,215.69</u>
Expenditures:					
Bank Fees ^[1]	15.53	21.15	-	-	-
Total Expenditures	<u>15.53</u>	<u>21.15</u>	<u>-</u>	<u>-</u>	<u>-</u>
Ending Fund Balance	<u>\$ 68,748.66</u>	<u>\$ 67,888.49</u>	<u>\$ 69,225.25</u>	<u>\$ 59,543.25</u>	<u>\$ 54,555.66</u>

Five-Year Revenue Using First In First Out Method					
	FY 2022/23	FY 2021/22	FY 2020/21	FY 2019/20	FY 2018/19
Revenue Available					
Current Fiscal Year	\$ 875.70	\$ -	\$ 9,682.00	\$ 4,987.59	\$ 1,215.69
Prior Fiscal Year (2-yr Old Funds)	-	9,682.00	4,987.59	1,215.69	712.70
Prior Fiscal Year (3-yr Old Funds)	9,682.00	4,987.59	1,215.69	712.70	440.55
Prior Fiscal Year (4-yr Old Funds)	4,987.59	1,215.69	712.70	440.55	371.98
Prior Fiscal Year (5-yr Old Funds)	1,215.69	712.70	440.55	371.98	166.31
In Excess of Five Year Fiscal Years ^[2]	51,987.68	51,290.51	52,186.72	51,814.74	51,648.43
Total Revenue Available	<u>\$ 68,748.66</u>	<u>\$ 67,888.49</u>	<u>\$ 69,225.25</u>	<u>\$ 59,543.25</u>	<u>\$ 54,555.66</u>

Note 1: Bank Fees were allocated in FY 21/22 based on daily cash flow.

Note 2: Fees have been held unexpended for more than five years, Storm Drainage / Storm Water Master Plan, April 2022 recommends one culvert project in this basin. City staff plans to complete additional evaluation prior to proposing a capital improvement project.

Storm Drain NC 10 Sub-Basin Development Impact Fee (Fund 268-9245)

Statement of Revenues, Expenditures and Changes in Fund Balance Last Five Fiscal Years

	FY 2022/23	FY 2021/22	FY 2020/21	FY 2019/20	FY 2018/19
Beginning Fund Balance	\$ 433,575.18	\$ 437,987.80	\$ 434,013.58	\$ 425,380.48	\$ 415,751.85
Revenues:					
Development Impact Fees	-	-	-	-	-
Interest / Investment Earnings	5,841.17	(5,106.10)	2,808.50	1,074.73	793.81
Interest Loans	1,918.98	783.79	1,165.72	7,558.37	8,834.82
Total Revenues	<u>7,760.15</u>	<u>(4,322.31)</u>	<u>3,974.22</u>	<u>8,633.10</u>	<u>9,628.63</u>
Expenditures:					
Cost Allocation ^[1]	3.34	2.27	-	-	-
Bank Fees ^[2]	39.92	88.04	-	-	-
Developer Refunds	175,383.33	-	-	-	-
Total Expenditures	<u>175,426.59</u>	<u>90.31</u>	<u>-</u>	<u>-</u>	<u>-</u>
Ending Fund Balance	<u>\$ 265,908.74</u>	<u>\$ 433,575.18</u>	<u>\$ 437,987.80</u>	<u>\$ 434,013.58</u>	<u>\$ 425,380.48</u>

Five-Year Revenue Using First In First Out Method

	FY 2022/23	FY 2021/22	FY 2020/21	FY 2019/20	FY 2018/19
Revenue Available					
Current Fiscal Year	\$ 7,760.15	\$ -	\$ 3,974.22	\$ 8,633.10	\$ 9,628.63
Prior Fiscal Year (2-yr Old Funds)	-	3,974.22	8,633.10	9,628.63	5,454.12
Prior Fiscal Year (3-yr Old Funds)	3,974.22	8,633.10	9,628.63	5,454.12	3,637.56
Prior Fiscal Year (4-yr Old Funds)	8,633.10	9,628.63	5,454.12	3,637.56	3,263.79
Prior Fiscal Year (5-yr Old Funds)	9,628.63	5,454.12	3,637.56	3,263.79	1,376.02
In Excess of Five Year Fiscal Years ^[3]	235,912.64	405,885.11	406,660.17	403,396.38	402,020.36
Total Revenue Available	<u>\$ 265,908.74</u>	<u>\$ 433,575.18</u>	<u>\$ 437,987.80</u>	<u>\$ 434,013.58</u>	<u>\$ 425,380.48</u>

Note 1: The Cost Allocation Plan was updated in FY 2020/21 and now allocates a portion of Citywide overhead appropriately to Impact Fee funds.

Note 2: Bank Fees were allocated in FY 21/22 based on daily cash flow.

Note 3: Fees have been held unexpended for more than five years. However, Storm Drainage / Storm Water Master Plan, April 2022 recommends one culvert project in this basin. City staff plans to complete additional evaluation prior to proposing a capital improvement project.

Storm Drain NC 20 Sub-Basin Development Impact Fee (Fund 268-9246)

***Statement of Revenues, Expenditures and Changes in Fund Balance
Last Five Fiscal Years***

	<u>FY 2022/23</u>	<u>FY 2021/22</u>	<u>FY 2020/21</u>	<u>FY 2019/20</u>	<u>FY 2018/19</u>
Beginning Fund Balance	\$ 4,265.29	\$ -	\$ -	\$ -	\$ -
Revenues:					
Development Impact Fees	-	4,249.18	-	-	-
Interest / Investment Earnings	<u>63.82</u>	<u>16.11</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>63.82</u>	<u>4,265.29</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:					
Bank Fees ^[1]	<u>0.95</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>0.95</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Ending Fund Balance	<u>\$ 4,328.16</u>	<u>\$ 4,265.29</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Five-Year Revenue Using First In First Out Method					
	<u>FY 2022/23</u>	<u>FY 2021/22</u>	<u>FY 2020/21</u>	<u>FY 2019/20</u>	<u>FY 2018/19</u>
Revenue Available					
Current Fiscal Year	\$ 63.82	\$ 4,265.29	\$ -	\$ -	\$ -
Prior Fiscal Year (2-yr Old Funds)	4,264.34	-	-	-	-
Prior Fiscal Year (3-yr Old Funds)	-	-	-	-	-
Prior Fiscal Year (4-yr Old Funds)	-	-	-	-	-
Prior Fiscal Year (5-yr Old Funds)	-	-	-	-	-
In Excess of Five Year Fiscal Years	-	-	-	-	-
Total Revenue Available	<u>\$ 4,328.16</u>	<u>\$ 4,265.29</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Note 1: Bank Fees were allocated in FY 21/22 based on daily cash flow.

Corporation Yard Facility Development Impact Fee (Fund 228)

Statement of Revenues, Expenditures and Changes in Fund Balance Last Five Fiscal Years

	FY 2022/23	FY 2021/22	FY 2020/21	FY 2019/20	FY 2018/19
Beginning Fund Balance	\$ (3,886,146.87)	\$ (4,321,262.13)	\$ (4,473,715.57)	\$ 3,097,655.74	\$ (1,819,451.08)
Revenues:					
Development Impact Fees	367,265.08	452,469.53	157,438.86	476,417.49	44,138.96
Interest / Investment Earnings	5,791.64	(13,353.73)	13,455.02	164,789.26	179,744.36
Interest Loans	49,755.98	7,835.31	-	-	-
Transfers In	-	-	-	-	8,154,566.00
Total Revenues	<u>422,812.70</u>	<u>446,951.11</u>	<u>170,893.88</u>	<u>641,206.75</u>	<u>8,378,449.32</u>
Expenditures:					
Capital Improvement Program	-	-	-	8,150,631.50	3,388,934.50
Interfund Loan Payment	36,778.80	11,229.44	16,701.44	61,946.56	72,408.00
Cost Allocation ^[1]	686.74	467.38	1,739.00	-	-
Bank Fees ^[2]	81.13	139.03	-	-	-
Total Expenditures	<u>37,546.67</u>	<u>11,835.85</u>	<u>18,440.44</u>	<u>8,212,578.06</u>	<u>3,461,342.50</u>
Ending Fund Balance^[3]	<u>\$ (3,500,880.84)</u>	<u>\$ (3,886,146.87)</u>	<u>\$ (4,321,262.13)</u>	<u>\$ (4,473,715.57)</u>	<u>\$ 3,097,655.74</u>

Five-Year Revenue Using First In First Out Method

	FY 2022/23	FY 2021/22	FY 2020/21	FY 2019/20	FY 2018/19
Revenue Available	FY 2022/23	FY 2021/22	FY 2020/21	FY 2019/20	FY 2018/19
Current Fiscal Year	\$ (3,500,880.84)	\$ (3,886,146.87)	\$ (4,321,262.13)	\$ (4,473,715.57)	\$ 3,097,655.74
Prior Fiscal Year (2-yr Old Funds)	-	-	-	-	-
Prior Fiscal Year (3-yr Old Funds)	-	-	-	-	-
Prior Fiscal Year (4-yr Old Funds)	-	-	-	-	-
Prior Fiscal Year (5-yr Old Funds)	-	-	-	-	-
In Excess of Five Year Fiscal Years	-	-	-	-	-
Total Revenue Available	<u>\$ (3,500,880.84)</u>	<u>\$ (3,886,146.87)</u>	<u>\$ (4,321,262.13)</u>	<u>\$ (4,473,715.57)</u>	<u>\$ 3,097,655.74</u>

Note 1: The Cost Allocation Plan was updated in FY 2020/21 and now allocates a portion of Citywide overhead appropriately to Impact Fee funds.

Note 2: Bank Fees were allocated in FY 21/22 based on daily cash flow.

Note 3: There is an outstanding general equipment fund loan to the corporation yard fund for construction of the new corporation yard, resulting in a negative fund balance.

Flood In-Lieu Development Impact Fee (Fund 229)

Statement of Revenues, Expenditures and Changes in Fund Balance Last Five Fiscal Years

	FY 2022/23	FY 2021/22	FY 2020/21	FY 2019/20	FY 2018/19
Beginning Fund Balance	\$ 10,409,935.95	\$ 6,720,886.49	\$ 5,534,032.84	\$ 3,039,099.94	\$ 2,414,212.08
Revenues:					
Development Impact Fees	1,055,145.63	3,889,347.72	1,174,526.63	2,857,102.33	1,713,296.95
Interest / Investment Earnings	121,715.13	(194,302.82)	12,327.02	149,168.52	86,887.06
Other Fees	-	-	-	-	135,426.00
Total Revenues	1,176,860.76	3,695,044.90	1,186,853.65	3,006,270.85	1,935,610.01
Expenditures:					
Capital Improvement Program	-	-	-	455,218.33	1,310,722.15
Developer Refunds	-	-	-	56,119.62	-
Cost Allocation ^[1]	3,994.57	2,747.50	-	-	-
Bank Fees ^[2]	2,609.07	3,247.94	-	-	-
Total Expenditures	6,603.64	5,995.44	-	511,337.95	1,310,722.15
Ending Fund Balance	\$ 11,580,193.07	\$ 10,409,935.95	\$ 6,720,886.49	\$ 5,534,032.84	\$ 3,039,099.94

Five-Year Revenue Using First In First Out Method

	FY 2022/23	FY 2021/22	FY 2020/21	FY 2019/20	FY 2018/19
Revenue Available					
Current Fiscal Year	\$ 1,176,860.76	\$ 3,695,044.90	\$ 1,186,853.65	\$ 3,006,270.85	\$ 1,935,610.01
Prior Fiscal Year (2-yr Old Funds)	3,695,044.90	1,186,853.65	3,006,270.85	1,935,610.01	1,103,489.93
Prior Fiscal Year (3-yr Old Funds)	1,186,853.65	3,006,270.85	1,935,610.01	592,151.98	-
Prior Fiscal Year (4-yr Old Funds)	3,006,270.85	1,935,610.01	592,151.98	-	-
Prior Fiscal Year (5-yr Old Funds)	1,935,610.01	586,156.54	-	-	-
In Excess of Five Year Fiscal Years ^[3]	579,552.90	-	-	-	-
Total Revenue Available	\$ 11,580,193.07	\$ 10,409,935.95	\$ 6,720,886.49	\$ 5,534,032.84	\$ 3,039,099.94

Note 1: The Cost Allocation Plan was updated in FY 2020/21 and now allocates a portion of Citywide overhead appropriately to Impact Fee funds.

Note 2: Bank Fees were allocated in FY 21/22 based on daily cash flow.

Note 3: Five year findings show there are excess revenue in the Flood In Lieu Impact Fee Fund. However, the purpose of the flood in lieu impact fees is to help fund the local share of a \$1.2 billion federally authorized flood control project that protects the City of West Sacramento. The local share of the project exceeds \$100 million. The in excess of five year revenue is not sufficient to be able to start or complete this project.

Sewer Development Impact Fee (Fund 502)

Statement of Revenues, Expenditures and Changes in Fund Balance Last Five Fiscal Years

	FY 2022/23	FY 2021/22	FY 2020/21	FY 2019/20	FY 2018/19
Beginning Fund Balance	\$ 34,075,330.47	\$ 34,851,050.40	\$ 37,180,995.04	\$ 35,489,957.79	\$ 40,907,376.14
Revenues:					
Development Impact Fees	2,045,439.19	830,267.46	788,994.49	2,243,621.94	131,557.14
Interest / Investment Earnings	(3,064.06)	(90,832.31)	1,818.78	127,498.44	221,175.65
Charges for Services	1,262,805.73	1,236,819.20	1,272,968.71	1,097,002.12	1,060,631.78
Reimbursements	-	4,353.75	-	-	-
Other Revenue	-	-	-	-	-
Transfers In	2,351,703.00	-	850,000.00	6,900,000.00	-
Total Revenues	<u>5,656,883.86</u>	<u>1,980,608.10</u>	<u>2,913,781.98</u>	<u>10,368,122.50</u>	<u>1,413,364.57</u>
Expenditures:					
Capital Improvement Program	392,101.57	832,841.79	5,780,849.83	6,760,601.52	5,986,604.30
Debt Service ^[1]	1,942,790.30	1,932,919.72	1,960,137.82	1,916,483.73	2,214,228.84
Bank Fees ^[2]	1,629.59	1,585.17	-	-	-
Total Expenditures	<u>2,336,521.46</u>	<u>2,767,346.68</u>	<u>7,740,987.65</u>	<u>8,677,085.25</u>	<u>8,200,833.14</u>
Add: Capitalized Asset	593.57	11,018.65	2,497,261.03	-	1,370,050.22
Ending Fund Balance	<u><u>\$ 37,396,286.44</u></u>	<u><u>\$ 34,075,330.47</u></u>	<u><u>\$ 34,851,050.40</u></u>	<u><u>\$ 37,180,995.04</u></u>	<u><u>\$ 35,489,957.79</u></u>

Five-Year Revenue Using First In First Out Method

	FY 2022/23	FY 2021/22	FY 2020/21	FY 2019/20	FY 2018/19
Revenue Available					
Current Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -
Prior Fiscal Year (2-yr Old Funds)	-	-	-	-	-
Prior Fiscal Year (3-yr Old Funds)	-	-	-	-	-
Prior Fiscal Year (4-yr Old Funds)	-	-	-	-	-
Prior Fiscal Year (5-yr Old Funds)	-	-	-	-	-
In Excess of Five Year Fiscal Years	-	-	-	-	-
Total Revenue Available^[3]	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

Note 1: Fund 502 includes bond proceeds, debt obligations, and capital outlay for the sewer enterprise fund.

Note 2: Bank Fees were allocated in FY 21/22 based on daily cash flow.

Note 3: The expenditures exceed the impact fee revenue and interest earnings for all 5 fiscal years. Therefore, no revenue available.

Water Development Impact Fee (Fund 507)

Statement of Revenues, Expenditures and Changes in Fund Balance Last Five Fiscal Years

	FY 2022/23	FY 2021/22	FY 2020/21	FY 2019/20	FY 2018/19
Beginning Fund Balance	\$ 44,635,378.70	\$ 44,530,575.00	\$ 35,466,465.66	\$ 30,688,215.80	\$ 31,413,563.27
Revenues:					
Development Impact Fees	1,698,430.15	1,806,355.57	2,173,001.91	1,266,447.46	816,802.99
Interest / Investment Earnings	660,525.63	(445,981.18)	3,056,189.63	777,750.90	652,506.87
Charges for Services	7,126,207.23	7,617,152.49	8,170,766.56	6,719,429.01	5,942,891.31
Other Revenue	8,510.77	-	16,850.00	-	88.88
Transfers In	100,000.00	-	7,617,940.00	9,810,385.00	3,101,655.28
Total Revenues	9,593,673.78	8,977,526.88	21,034,748.10	18,574,012.37	10,513,945.33
Expenditures:					
Capital Improvement Program	8,197,311.83	2,706,647.63	7,684,267.52	12,183,299.17	5,653,934.21
Debt Service ^[1]	5,439,925.11	5,663,740.61	5,320,969.11	6,539,219.93	6,393,381.31
Developer Refunds	-	1,609,146.00	-	-	-
Bank Fees ^[2]	3,963.19	7,162.73	-	-	-
Total Expenditures	13,641,200.13	9,986,696.97	13,005,236.63	18,722,519.10	12,047,315.52
Add: Capitalized Costs	6,911,440.08	1,113,973.79	1,034,597.87	4,926,756.59	808,022.72
Ending Fund Balance	\$ 47,499,292.43	\$ 44,635,378.70	\$ 44,530,575.00	\$ 35,466,465.66	\$ 30,688,215.80

Five-Year Revenue Using First In First Out Method

	FY 2022/23	FY 2021/22	FY 2020/21	FY 2019/20	FY 2018/19
Revenue Available					
Current Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -
Prior Fiscal Year (2-yr Old Funds)	-	-	-	-	-
Prior Fiscal Year (3-yr Old Funds)	-	-	-	-	-
Prior Fiscal Year (4-yr Old Funds)	-	-	-	-	-
Prior Fiscal Year (5-yr Old Funds)	-	-	-	-	-
In Excess of Five Year Fiscal Years	-	-	-	-	-
Total Revenue Available^[3]	\$ -	\$ -	\$ -	\$ -	\$ -

Note 1: Fund 507 includes bond proceeds, debt obligations, and capital outlay for the water enterprise fund.

Note 2: Bank Fees were allocated in FY 21/22 based on daily cash flow.

Note 3: The expenditures exceed the impact fee revenue and interest earnings for all 5 fiscal years. Therefore, no revenue available.

DEVELOPMENT IMPACT FEE PROJECT IDENTIFICATION

The Development Impact Fee Project Identification will be provided with a table, on page 27 that will illustrate the following reporting requirements defined by California Government Code Section 66006 (b):

- An identification of each public improvement on which fees were expended and the amount of expenditures on each improvement, including the total percentage of the cost of the public improvement that was funded with fees.
- An identification of an approximate date by which the construction of the public improvement will commence if the local agency determines that sufficient funds have been collected to complete financing on an incomplete public improvement.

**Development Impact Fee Project Identification
As of June 30, 2023**

Project Number	Project Description	Construction		Development Impact Fees		
		Project Status	Estimated Construction Start Date	Estimated Project Costs ^[1]	Budget/ Funding to Date ^[1]	Estimated % of Project Funded with DIFs
Traffic Impact Fees (TIF)						
10036	Transportation Projects: Development Activities	Complete		\$ 195,000	\$ 195,000	100%
11019	Broadway Bridge: Environmental And Permits	In Progress		3,153,353	153,353	5%
11022	Mobility Action Plan (MAP)	Complete		330,386	25,000	8%
11036	West Sacramento Plug-in Partnership	In Progress		2,774,000	150,010	5%
11230	Transportation Impact Fee Update	In Progress		541,904	275,000	51%
12018	Fifth Street & F Street Traffic Signal	Planned	FY 2023/24	700,000	700,000	100%
14021	Sycamore Trail Phase 2	In Progress		17,052,310	609,124	4%
15029	West Capitol Avenue Road Rehabilitation & Safety Enhancement Project	Complete		12,772,000	1,835,000	14%
52068	City Standard Specifications Update	In Progress		365,500	65,000	18%
Traffic Impact Fees (TIF) Total				\$ 37,884,453	\$ 4,007,487	
Park Impact Fees						
14021	Sycamore Trail Phase 2	In Progress		\$ 17,052,310	\$ 5,363,492	31%
14034	Memorial Park ADA Improvement	Complete		2,778,401	800,000	29%
52032	Rec Center Capital Improvements	In Progress		89,282	89,282	100%
52045	Recreation Center Pool Deck Repair – Phase II	In Progress		436,344	136,344	31%
61005	Southport Levee Trailhead	In Progress		2,116,350	502,000	24%
62077	Rec Ctr, Tennis Court Repairs	Complete		82,437	41,218	50%
62085	Boat Ramp Fencing	Complete		40,000	40,000	100%
62101	Bryte Park Phase II Improvements	Complete		1,693,810	25,932	2%
62126	Raley's Dock Improvements	Complete		5,510,000	1,500,000	27%
62134	Heritage Oaks Park Master Plan	In Progress		828,750	828,750	100%
62138	Bryte Park ADA Upgrades	In Progress		9,300,000	200,000	2%
62142	Washington Neighborhood Park	In Progress		1,500,000	1,100,000	73%
62143	Rec Center Tennis Court Lights and Drainage	In Progress		220,000	220,000	100%
62148	Washington Access Corridor	Planned	FY 2023/24	2,995,000	800,000	27%
62191	Heritage Oaks Park Play Equipment Project Budget	In Progress		90,400	29,400	33%
62192	Fernwood Park Project	Complete		126,000	126,000	100%
Park Impact Fees Total				\$ 27,806,774	\$ 11,802,418	
Police Facility Impact Fees						
52001	Police Dept. Annex -Expansion	Complete		\$ 1,165,000	\$ 1,165,000	100%
Police Facility Impact Fees Total				\$ 1,165,000	\$ 1,165,000	
Child Care Impact Fees						
52066	Pre-School Facility Upgrades	In Progress		\$ 69,118	\$ 69,118	100%
62152	Club West Outdoor Classroom	Planned	FY 2023/24	150,000	150,000	100%
Child Care Impact Fees Total				\$ 219,118	\$ 219,118	
City Hall Facilities Fees						
54009	Security Enhancements	In Progress		\$ 30,000	\$ 30,000	100%
54019	City Hall Annex Tenant Improvement Project	In Progress		1,907,500	850,000	45%
City Hall Facilities Fees Total				\$ 1,937,500	\$ 880,000	
Flood Protection In-Lieu Fees						
40016	Problem Identification Report Update	Complete		\$ 752,239	\$ 717,219	95%
41002	Storm Drain Master Plan	In Progress		2,460,096	1,225,000	50%
44000	Levee Foundation/Stormwater Pump Replacement - former RD 811	Planned	FY 2023/24	190,000	190,000	100%
52068	City Standard Specifications Update	In Progress		365,500	50,000	14%
Flood Protection In-Lieu Fees Total				\$ 3,767,835	\$ 2,182,219	
Sewer Impact Fees^[2]						
Various	Buy into existing Sewer System	In Progress		\$ 16,942,058	\$ 7,516,463	44%
Sewer Impact Fees Total				\$ 16,942,058	\$ 7,516,463	44%
Water Impact Fees^[3]						
Various	Buy into existing Water System	In Progress		\$ 59,263,391	\$ 15,291,645	26%
Water Impact Fees Total				\$ 59,263,391	\$ 15,291,645	

Note 1: Estimated Project Costs and Budget/Funding to Date amounts are from the 2022/23 - 2026/27 CIP. Budget/ Funding to Date include DIF amounts only.

Note 2: Sewer Impact Fees are connection fees to existing system. The estimated project costs and budget/funding to date are from July 1, 1999 through June 30, 2023.

Note 3: Water Impact Fees are connection fees to existing system. The estimated project costs and budget/funding to date are from July 1, 1999 through June 30, 2023.