

City of Madera

2018/19 through 2022/23

Five-Year AB 1600 Compliance Report



Contents

Introduction 1

Fifth-Year Reporting Requirements 1

Development Impact Fee Categories..... 1

General Government 3

Public Safety..... 6

Parks..... 10

Public Works 12

Water 14

Wastewater..... 19

Streets and Roads 20

Signalization 26

Sewer 28

Storm Drain 37

Introduction

A development impact fee (DIF) is a fee that is imposed by the City on a new or proposed residential or commercial development project. The purpose of these fees is to help pay for the impact that the development(s) will have on the City's infrastructure and servicing requirements. Development impact fees are restricted for use on the specific types of projects for which they are collected from developers. The fees are earmarked for specific types of projects based on their fee type. Annual reporting on the receipt and expenditure of the fees is required under Section 66006 of the California Government Code.

Government Code Sections 66001 et seq. require local agencies to submit annual and five-year reports detailing the status of development impact fees. The five-year report must be made available to the public the fifth year following the first deposit into the account and every five years thereafter. This report is the City's Five-Year Report for the period ended June 30, 2023.

As of June 30, 2023, multiple City DIF funds will hold funds past the 5th year of the first deposit. Many of the projects contemplated in the DIFs are programed into the City's Capital Improvement Program (CIP), indicating the approximate location, size and timing of projects, plus an estimated cost of all facilities or improvements to be financed by fees. The City has developed and adopted a CIP, which is updated every year, during the normal budget process. Mid-year budget adjustments occur as needed wherein staff seeks Council approval to modify the CIP list of projects, or to modify the budget allocated to specific CIP projects. The current impact fee schedule can be found on the City's website:

[Master Fee Schedule 2017-2018 Updated 2.28.18.pdf \(madera.gov\)](#)

Fifth-Year Reporting Requirements

The fifth-year reporting requirements include the following Findings:

- Identify the purpose to which the fee is to be put.
- Demonstrate a reasonable relationship between the fee and the 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.

Development Impact Fee Categories

The City uses these fees to help pay for capital projects that the City undertakes to support the City's infrastructure and or reimburse developers for the cost of improvements that align with

the designated purpose of the impact fees. They include General Government, Public Safety, Parks, Public Works, Water, Wastewater, Streets and Roads, Signalization, Sewer, and Storm Drain fees. The following pages outline the activities for each of the public facilities fees for fiscal years 2018/19 through 2022/23 as required by Section 66001 of the California Government Code.

General Government

Finding: Purpose of Fee

The purpose of the General Government Public Facility Fee is to ensure that new development funds its fair share of general government facilities. Revenues are used to expand general government facilities and for other projects to accommodate new development.

Finding: Reasonable Relationship

There is a reasonable relationship between the fee and the purpose for which it is charged because (1) the fee is based on maintaining the City's ability to address increased management of the City as a result of new development, (2) the fee is restricted to funding only those capital projects that improve or expand these facilities to accommodate service demand from new development, and (3) the fee may not be used for rehabilitation, maintenance, or operating costs of those facilities.

A reasonable relationship also exists between the fee and the purpose for which it is charged because the City is applying no more than the maximum legal impact fee amount to development projects.

Findings: Sources and Amounts of Funding to Complete Incomplete Improvements/Approximate Dates to Complete Incomplete Improvements

Project Name	Status	Estimated Completion date	Estimated Cost	Total Development Impact Fee Funded	% Impact Fee Funded
General Government					
City Hall Relocation and Expansion	Planned	2035	20,910,000	20,910,000	100
Administrative Services					
Administrative Costs	Annual	Annual	\$15,000	\$15,000/Year	100

Financial Summary Report					
Development Impact Fee - General Government					
Statement of Revenues, Expenditures, and Charges in Fund Balance					
Last Five Fiscal Years					
<i>DIF Account 40920000</i>	2018/19	2019/20	2020/21	2021/2022	2022/23
Fund Balance Beginning of year	859,838	903,470	960,535	1,044,185	1,097,843
Revenues					
DIF Fee collected	34,228	43,805	77,713	47,554	56,316
Interest Earnings	9,795	13,260	8,334	6,104	16,464
Unrealized Gain/Loss on Invest	-	-	-	-	-
Realized Gain/Loss Sale of Inv	-	-	-	-	-
Total Revenues for year	44,023	57,065	86,047	53,658	72,780
Expenditures					
Contracted Services	392	-	2,397	-	243
Capital Outlays					
Transfers					
Other					
Total Expenditures for year	392	-	2,397	-	243
Fund Balance End of year	903,470	960,535	1,044,185	1,097,843	1,170,380
Revenues over (under) expenditures	43,631	57,065	83,650	53,658	72,537
				Fund amount held over 5 years =	856,807
Five-Year Revenue Test Using First In First Out Method					
Available Revenue Current Fiscal year 1	44,023	57,065	86,047	53,658	72,780
Available Revenue Prior FY (2 yr old funds)	40,013	44,023	57,065	86,047	53,658
Available Revenue Prior FY (3 yr old funds)	36,525	40,013	44,023	57,065	86,047
Available Revenue Prior FY (4 yr old funds)	44,797	36,525	40,013	44,023	57,065
Available Revenue Prior FY (5 yr old funds)	48,027	44,797	36,525	40,013	44,023
Available Revenue Greater than five Prior Fiscal Years	690,083	738,110	780,510	817,036	856,807
Total Revenue Available	903,470	960,535	1,044,185	1,097,843	1,170,380
<i>Project Funding - Contracted services costs for a DIF Study Update in Fiscal Year 2018/19, 20/21 and 22/23 No refunds were made. No administration costs were transferred out</i>					
Result: Five-year revenue test met in accordance with Government Code 66001.					
<i>Notes:</i>					
¹ In using the revenue and expenditures reports to report fees that have been held past the fifth year of the first deposit, the total expenditures and transfers out over the five-year period must add together. The computed total must be subtracted from the earliest fund balance plus any transfers in for that year.					
² General Government Impact Fee Fund reports money being held past the fifth year of first deposit. The City intends to construct a new City Hall. However, the balance was insufficient at the time the FY 2022/23 Budget was adopted to cover construction and will not be sufficient for years. Construction is planned for FY 2035/36 or when sufficient funds are procured.					

Financial Summary Report					
Development Impact Fee - Administrative Services					
Statement of Revenues, Expenditures, and Charges in Fund Balance					
Last Five Fiscal Years					
<i>DIF Account 40940000</i>	2018/19	2019/20	2020/21	2021/2022	2022/23
Fund Balance Beginning of year	7,746	10,048	14,065	26,183	30,508
Revenues					
DIF Fee collected	17,832	18,844	30,800	19,146	23,116
Interest Earnings	99	174	173	180	522
Unrealized Gain/Loss on Invest	-	-	-	-	-
Realized Gain/Loss Sale of Inv	-	-	-	-	-
Total Revenues for year	17,931	19,018	30,972	19,326	23,637
Expenditures					
Contracted Services	630	-	3,855	-	390
Capital Outlays					
Transfers	15,000	15,000	15,000	15,000	15,000
Reverse Prior Year Encumbrances					
Total Expenditures for year	15,630	15,000	18,855	15,000	15,390
Fund Balance End of year	10,048	14,065	26,183	30,508	38,756
Revenues over (under) expenditures	2,301	4,018	12,117	4,326	8,247
Fund amount held over 5 years =					0
Five-Year Revenue Test Using First In First Out Method					
Available Revenue Current Fiscal year 1	10,048	14,065	26,183	19,326	23,637
Available Revenue Prior FY (2 yr old funds)	-	-	-	11,182	15,119
Available Revenue Prior FY (3 yr old funds)	-	-	-	-	-
Available Revenue Prior FY (4 yr old funds)	-	-	-	-	-
Available Revenue Prior FY (5 yr old funds)	-	-	-	-	-
Available Revenue Greater than five Prior Fiscal Years	-	-	-	-	-
Total Revenue Available	10,048	14,065	26,183	30,508	38,756
<i>Project Funding - Contracted services costs for a DIF Study Update in Fiscal Year 2018/19, 20/21 and 22/23 No refunds were made. Administration costs are transferred out on an annual basis</i>					
Result: Five-year revenue test met in accordance with Government Code 66001.					
<i>Notes:</i>					
¹ In using the revenue and expenditures reports to report fees that have been held past the fifth year of the first deposit, the total expenditures and transfers out over the five-year period must add together. The computed total must be subtracted from the earliest fund balance plus any transfers in for that year.					
² Administrative Services Impact Fee Fund reports no money being held past the fifth year of first deposit.					

Financial Summary Report					
Development Impact Fee - Pre-AB 1600					
Statement of Revenues, Expenditures, and Chages in Fund Balance					
Last Five Fiscal Years					
<i>DIF Account 40910000</i>	2018/19	2019/20	2020/21	2021/2022	2022/23
Fund Balance Beginning of year	1,799	1,819	1,845	1,860	1,871
Revenues					
DIF Fee collected					
Interest Earnings	20	26	15	11	27
Unrealized Gain/Loss on Invest	-	-	-	-	-
Realized Gain/Loss Sale of Inv	-	-	-	-	-
Total Revenues for year	20	26	15	11	27
Expenditures					
Contracted Services					
Capital Outlays					
Transfers					
Prior Year Adjustment					
Total Expenditures for year	-	-	-	-	-
Fund Balance End of year	1,819	1,845	1,860	1,871	1,898
Revenues over (under) expenditures	20	26	15	11	27
	Fund amount held over 5 years = 79				
Five-Year Revenue Test Using First In First Out Method					
Available Revenue Current Fiscal year 1	20	26	15	11	27
Available Revenue Prior FY (2 yr old funds)	1,799	20	26	15	11
Available Revenue Prior FY (3 yr old funds)		1,799	20	26	15
Available Revenue Prior FY (4 yr old funds)		-	1,799	20	26
Available Revenue Prior FY (5 yr old funds)		-	-	1,799	20
Available Revenue Greater then Prior Years 2		-	-	-	1,799
Total Revenue Available	1,819	1,845	1,860	1,871	1,898
<p><i>No project budget expenditures.</i></p> <p><i>No refunds were made.</i></p> <p><i>Some administration costs were transferred out</i></p>					
Result: Five-year revenue test met in accordance with Government Code 66001.					
<i>Notes:</i>					
¹ In using the revenue and expenditures reports to report fees that have been held past the fifth year of the first deposit, the total expenditures and transfers out over the five-year period must add together. The computed total must be subtracted from the					
² General Government Impact Fee Fund reports money being held past the fifth year of first deposit. The City intends to construct a new City Hall. However, the balance was insufficient at the time the FY 2022/23 Budget was adopted to cover construction and will					

Public Safety

Finding: Purpose of Fee

The purpose of the Public Safety Facility Fund is to ensure that new development funds its fair share of public safety facilities, which includes both Fire and Police. Fire Development Impact Fees provide for the expansion, design, and construction of fire facilities and equipment to address increased demands of the fire department caused by new development. Police Development Impact Fees provide for the Police Department building expansion and equipment to address increased demands on the police caused by new development.

Finding: Reasonable Relationship

There is a reasonable relationship between the fee and the purpose for which it is charged because (1) the fee is based on maintaining the City’s existing level of investment for public safety facilities and equipment as a result of new development, (2) the fee is restricted to funding only those capital expenditures that improve or expand these public safety facilities and equipment to accommodate service demand from new development, and (3) the fee may not be used for rehabilitation, maintenance, or operating costs of those facilities or equipment.

A reasonable relationship also exists between the fee and the purpose for which it is charged because the City is applying no more than the maximum legal impact fee amount to development projects.

Findings: Sources and Amounts of Funding to Complete Incomplete Improvements/Approximate Dates to Complete Incomplete Improvements

Project Name	Status	Estimated Completion date	Estimated Cost	Total Development Impact Fee Funded	% Impact Fee Funded
Police					
Police Department Facility Expenditures 23/24	Planned	2023/24	100,000	100,000	100
Police Department Facility Expenditures 24/25	Planned	2024/25	100,000	100,000	100
Fire					
No Current Projects					

Financial Summary Report					
Development Impact Fee - Police					
Statement of Revenues, Expenitures, and Chages in Fund Balance					
Last Five Fiscal Years					
<i>DIF Account 40870000</i>	2018/19	2019/20	2020/21	2021/22	2022/23
Fund Balance Beginning of year	82,234	47,188	40,341	100,161	105,391
Revenues					
DIF Fee collected	89,372	117,582	184,726	129,540	148,517
Interest Earnings	672	591	539	710	1,884
Unrealized Gain/Loss on Invest	-	-	-	-	-
Realized Gain/Loss Sale of Inv	-	-	-	-	-
Total Revenues for year	90,044	118,172	185,265	130,250	150,401
Expenditures					
Capital Outlays					
Transfers	125,020	125,020	125,020	125,020	128,771
Contracted Services	69	-	424	-	43
Total Expenditures for year	125,089	125,020	125,444	125,020	128,814
Fund Balance End of year	47,188	40,341	100,161	105,391	126,978
Revenues over (under) expenditures	(35,046)	(6,848)	59,820	5,230	21,587
Fund amount held over 5 years =					\$0
Five-Year Revenue Test Using First In First Out Method					
Available Revenue Current Fiscal year	47,188	40,341	100,161	105,391	126,978
Available Revenue Prior FY (2 yr old funds)	-	-	-	-	-
Available Revenue Prior FY (3 yr old funds)	-	-	-	-	-
Available Revenue Prior FY (4 yr old funds)	-	-	-	-	-
Available Revenue Prior FY (5 yr old funds)	-	-	-	-	-
Available Revenue Greater then five Prior Fiscal Years	-	-	-	-	-
Total Revenue Available	47,188	40,341	100,161	105,391	126,978
<i>Project Funding - Contracted services costs for a DIF Study Update in Fiscal Year 2018/19, 20/21 and 22/23</i>					
<i>No refunds made.</i>					
<i>Transfers constitute debt service for police facility.</i>					
Result: Five-year revenue test met in accordance with Government Code 66001.					
<i>Notes:</i>					
¹ In using the revenue and expenitures reports to report fees that have been held past the fifth year of the first deposit, the total expenditures and transfers out over the five-year period must add together. The computed total must be subtracted from the earliest fund balance plus any trasfers in for that year.					
² Police Impact Fee Fund reports no money being held past the fifth year of first deposit.					

Financial Summary Report					
Development Impact Fee - Fire					
Statement of Revenues, Expenitures, and Chages in Fund Balance					
Last Five Fiscal Years					
<i>DIF Account 40860000</i>	2018/19	2019/20	2020/21	2021/22	2022/23
Fund Balance Beginning of year	1,175,870	16,823	87,933	203,470	282,493
Revenues					
DIF Fee collected	54,142	70,272	114,313	77,607	88,718
Interest Earnings	6,293	838	1,224	1,416	4,887
Unrealized Gain/Loss on Invest	-	-	-	-	-
Realized Gain/Loss Sale of Inv	-	-	-	-	-
Total Revenues for year	60,434	71,110	115,537	79,023	93,605
Expenditures					
Capital Outlays		-	-	-	-
Vehicles & Equipment	1,219,481				
Transfers					
Other					
Total Expenditures for year	1,219,481	-	-	-	-
Fund Balance End of year	16,823	87,933	203,470	282,493	376,098
Revenues over (under) expenditures	(1,159,047)	71,110	115,537	79,023	93,605
	Fund amount held over 5 years =				\$0
Five-Year Revenue Test Using First In First Out Method					
Available Revenue Current Fiscal year	16,823	71,110	115,537	79,023	93,605
Available Revenue Prior FY (2 yr old funds)	-	16,823	71,110	115,537	79,023
Available Revenue Prior FY (3 yr old funds)	-	-	16,823	71,110	115,537
Available Revenue Prior FY (4 yr old funds)	-	-	-	16,823	71,110
Available Revenue Prior FY (5 yr old funds)	-	-	-	-	16,823
Available Revenue Greater then five Prior Fiscal Years	-	-	-	-	-
Total Revenue Available	16,823	87,933	203,470	282,493	376,098
<p><i>Project Funding - FY 18/19 expenditure of \$1,127,019 made for purchase of new fire engine</i></p> <p><i>Project Funding - Contracted services costs for a DIF Study Update in Fiscal Year 2018/19, 20/21 and 22/23</i></p> <p><i>No transfers or refunds were made</i></p>					
Result: Five-year revenue test met in accordance with Government Code 66001.					
<i>Notes:</i>					
¹ In using the revenue and expenitures reports to report fees that have been held past the fifth year of the first deposit, the total expenditures and transfers out over the five-year period must add together. The computed total must be subtracted from the earliest fund balance plus any trasfers in for that year.					
² Fire Impact Fee Fund reports no money being held past the fifth year of first deposit. - An additional project shall be identified as part of next Capital Improvement Program report					

Parks

Finding: Purpose of Fee

The Parks Development Impact Fee Fund is meant to provide for the acquisition and development of parks and recreation facilities impacted by new development.

Finding: Reasonable Relationship

There is a reasonable relationship between the fee and the purpose for which it is charged because (1) the fee is based on maintaining the City’s existing level of investment for citywide parks facilities as a result of new development, (2) the fee is restricted to funding only those capital projects that improve or expand these facilities or equipment to accommodate service demand from new development, and (3) the fee may not be used for rehabilitation, maintenance, or operating costs of those facilities.

A reasonable relationship also exists between the fee and the purpose for which it is charged because the City is applying no more than the maximum legal impact fee amount to development projects.

Findings: Sources and Amounts of Funding to Complete Incomplete Improvemnts/Approximate Dates to Complete Incomplete Improvements

Project Name	Status	Estimated Completion date	Estimated Cost	Total Development Impact Fee Funded	% Impact Fee Funded
PK-00013 Sunrise Rotary Sports Complex	Planned	2026/27	2,051,263	\$270,000	13
India Park Design	Planned	2030/31	\$200,000	\$200,000	100
Sunset Park	Planned	2030/31	\$725,000	\$725,000	100
Pecan Square Park Improvements	In Construction	2024	\$300,000	\$300,000	100
Iveywood (Tozer) Park Improvements	Planned	2025	\$790,353	\$636,640	81
Rancho Santa Fe Park Improvements	In Construction	2025	\$1,070,000	\$1,070,000	100

Financial Summary Report					
Development Impact Fee - Parks					
Statement of Revenues, Expenitures, and Chages in Fund Balance					
Last Five Fiscal Years					
<i>DIF Account 40880000</i>	2018/19	2019/20	2020/21	2021/22	2022/23
Fund Balance Beginning of year	1,582,839	1,769,865	2,299,985	3,204,336	3,760,692
Revenues					
DIF Fee collected	383,916	500,628	889,502	542,720	642,861
Interest Earnings	18,490	29,529	22,046	19,579	53,452
Transfer In	-	-	-	-	-
Unrealized Gain/Loss on Invest	-	-	-	-	-
Realized Gain/Loss Sale of Inv	-	-	-	-	-
Total Revenues for year	402,406	530,158	911,548	562,298	696,313
Expenditures					
Contracted Services	188	-	1,150	-	116
Facilities & Improvements	10,420	37	-	-	-
Capital Outlays	10,515	-	6,047	5,943	104,631
Transfers	194,257	-	(0.04)	-	-
Developer Reimbursement	-	-	-	-	522,558
Reverse Prior Year Encumbrances					
Total Expenditures for year	215,380	37	7,197	5,943	627,305
Fund Balance End of year	1,769,865	2,299,985	3,204,336	3,760,692	3,829,699
Revenues over (under) expenditures	187,026	530,120	904,351	556,355	69,008
			Fund amount held over 5 years =		726,976
Five-Year Revenue Test Using First In First Out Method					
Available Revenue Current Fiscal year 1	402,406	530,158	911,548	562,298	696,313
Available Revenue Prior FY (2 yr old funds)	430,082	402,406	530,158	911,548	562,298
Available Revenue Prior FY (3 yr old funds)	447,619	430,082	402,406	530,158	911,548
Available Revenue Prior FY (4 yr old funds)	443,329	447,619	430,082	402,406	530,158
Available Revenue Prior FY (5 yr old funds)	46,429	443,329	447,619	430,082	402,406
Available Revenue Greater then five Prior Fiscal Years	-	46,392	482,524	924,200	726,976
Total Revenue Available	1,769,865	2,299,986	3,204,337	3,760,692	3,829,699
Project Funding - Contracted services costs for a DIF Study Update in Fiscal Year 2018/19, 20/21 and 22/23					
Facilities & Improvements Project Funding - PK-13 (Sunrise Rotary Sport Complex) - Design					
Capital Outlays - PK-64 India Park property acquisition suitability study, clear land of unsafe improvements					
Capital Outlays - PK-67 Olive Park - Preliminary design					
Capital Cost as transfer - FY 18/19 Transfer of \$194,257 for debt payment of Parks Bond for Youth Center					
Developer Reimbursement (Capital Cost) - FY 22/23 payment of \$522,558 for Developer Reimbursement for Almond Park					
Includes misc accounting functions					
Result: Five-year revenue test met in accordance with Government Code 66001.					
<i>Notes:</i>					
¹ In using the revenue and expenitures reports to report fees that have been held past the fifth year of the first deposit, the total expenditures and transfers out over the five-year period must add together. The computed total must be subtracted from the earliest fund balance plus any trasfers in for that year.					
² Parks Impact Fee Fund reports money being held past the fifth year of first deposit. The City intends to construct new parks or reimburse several privately constucted local parks					

Public Works

Finding: Purpose of Fee

The Public Works Development Impact Fee Fund is meant to provide for the acquisition and development of public works facilities or other improvements impacted by new development.

Finding: Reasonable Relationship

There is a reasonable relationship between the fee and the purpose for which it is charged because (1) the fee is based on maintaining the City's existing level of investment for Public Works facilities and equipment as a result of new development, (2) the fee is restricted to funding only those capital projects or equipment that improve or expand these facilities to accommodate service demand from new development, and (3) the fee may not be used for rehabilitation, maintenance, or operating costs of those facilities.

A reasonable relationship also exists between the fee and the purpose for which it is charged because the City is applying no more than the maximum legal impact fee amount to development projects.

Findings: Sources and Amounts of Funding to Complete Incomplete Improvements/Approximate Dates to Complete Incomplete Improvements

Project Name	Status	Estimated Completion date	Estimated Cost	Total Development Impact Fee Funded	% Impact Fee Funded
Public Works City Yard Expansion/Relocation	Planned	2035	5,000,000	\$5,000,000	100

Financial Summary Report					
Development Impact Fee - Public Works					
Statement of Revenues, Expenitures, and Chages in Fund Balance					
Last Five Fiscal Years					
<i>DIF Account 40890000</i>	2018/19	2019/20	2020/21	2021/22	2022/23
Fund Balance Beginning of year	376,473	451,345	545,063	648,953	744,674
Revenues					
DIF Fee collected	70,370	86,551	99,861	91,730	103,735
Interest Earnings	4,649	7,167	4,930	3,991	11,818
Unrealized Gain/Loss on Invest	-	-	-	-	-
Realized Gain/Loss Sale of Inv	-	-	-	-	-
Total Revenues for year	75,019	93,718	104,791	95,721	115,553
Expenditures					
Contracted Services	147	-	901	-	91
Capital Outlays					
Transfers					
Reverse Prior Year Encumbrances					
Total Expenditures for year	147	-	901	-	91
Fund Balance End of year	451,345	545,063	648,953	744,674	860,137
Revenues over (under) expenditures	74,872	93,718	103,890	95,721	115,462
			Fund amount held over 5 years =		860,137
Five-Year Revenue Test Using First In First Out Method					
Available Revenue Current Fiscal year	75,019	93,718	104,791	95,721	115,553
Available Revenue Prior FY (2 yr old funds)	62,279	75,019	93,718	104,791	95,721
Available Revenue Prior FY (3 yr old funds)	69,134	62,279	75,019	93,718	104,791
Available Revenue Prior FY (4 yr old funds)	64,356	69,134	62,279	75,019	93,718
Available Revenue Prior FY (5 yr old funds)	67,130	64,356	69,134	62,279	75,019
Available Revenue Greater then five Prior Fiscal Years	113,426	180,556	244,012	313,146	375,334
Total Revenue Available	451,345	545,063	648,953	744,674	860,137
<i>Project Funding - Contracted services costs for a DIF Study Update in Fiscal Year 2018/19, 20/21 and 22/23 No refunds were made. No administration costs transferred out</i>					
Result: Five-year revenue test met in accordance with Government Code 66001.					
<i>Notes:</i>					
¹ In using the revenue and expenitures reports to report fees that have been held past the fifth year of the first deposit, the total expenditures and transfers out over the five-year period must add together. The computed total must be subtracted from the earliest fund balance plus any trasfers in for that year.					
² Public Works Impact Fee Fund reports money being held past the fifth year of first deposit. The City intends to construct a new Public Works City Yard. However, the balance was insufficient at the time the FY 2022/23 Budget was adopted to cover construction and will not be sufficient for years. Construction is planned for FY 2035/36 or when sufficient funds are procured.					

Water

Finding: Purpose of Fee

The purpose of the Water Systems Development Impact Fee Fund is to provide for the expansion of production, storage, transmission, treatment, and distribution facilities to service new development. Revenue is used to fund oversizing of developer constructed facilities and for new construction of capital projects to serve increased demand by new development.

Finding: Reasonable Relationship

There is a reasonable relationship between the fee and the purpose for which it is charged because (1) the fee is based on maintaining the City’s existing level of investment for water infrastructure as a result of new development, (2) the fee is restricted to funding only those capital projects that improve or expand these facilities to accommodate service demand from new development, and (3) the fee may not be used for rehabilitation, maintenance, or operating costs of those facilities.

A reasonable relationship also exists between the fee and the purpose for which it is charged because the City is applying no more than the maximum legal impact fee amount to development projects.

Findings: Sources and Amounts of Funding to Complete Incomplete Improvements/Approximate Dates to Complete Incomplete Improvements

Project Name	Status	Estimated Completion date	Estimated Cost	Total Development Impact Fee Funded	% Impact Fee Funded
Water Development					
R-000072Ave 17/Sharon Blvd Improvements	Planned	Spring 2024	\$5,310,910	\$31,000	<1
Water Pipes					
R-000072Ave 17/Sharon Blvd Improvements	Planned	Spring 2024	\$5,310,910	\$42,700	<1
MUP-UDII Master Utility Pan Update II	Planned	2024/25	\$1,050,000	\$175,000	17
W-000037 Northeast Water Transmission Main	Planned	2025/25	\$3,455,200	863,800	25
W-PNE-04 Lake St Water Main-Ellis to Ave 17	Planned	2024/25	\$700,000	\$153,750	22

W-PSW-45 Almond Ave Water Main, Pine- Stadium	Planned	2024/25	\$276,000	\$138,000	50
Water Wells					
W-GW-001 Water Well 37-Install Pump	Under Design	2024/25	\$1,570,000	\$538,393	34
MUP-UDII Master Utility Pan Update II	Planned	2024/25	\$1,050,000	\$175,000	17
W-PS-001 Ave 17 & Lake Pump Station/Tank	Under Design	2024/25	\$6,732,000	\$1,567,500	23
W-T-0001 Ave 17 & Water Storage Tank Installation	Under Design	2024/25	\$11,361,809	\$3,250,000	29

Water Development					
<i>DIF Account 40800000</i>	<i>2018/19</i>	<i>2019/20</i>	<i>2020/21</i>	<i>2021/22</i>	<i>2022/23</i>
Fund Balance Beginning of year	31,715	32,069	32,527	1,798	1,984
Revenues					
DIF Fee collected	-	-	-	-	-
Interest Earnings	354	457	271	187	481
Unrealized Gain/Loss on Invest	-	-	-	-	-
Realized Gain/Loss Sale of Inv	-	-	-	-	-
Total Revenues for year	354	457	271	187	481
Expenditures					
Contracted Services					
Capital Outlays	-	-	31,000	-	-
Transfers					
Other					
Total Expenditures for year	-	-	31,000	-	-
Fund Balance End of year	32,069	32,527	1,798	1,984	2,465
Revenues over (under) expenditures	354	457	(30,729)	187	481
			Fund amount held over 5 years =		715
Five-Year Revenue Test Using First In First Out Method					
Available Revenue Current Fiscal year	354	457	271	187	481
Available Revenue Prior FY (2 yr old funds)	30	354	457	271	187
Available Revenue Prior FY (3 yr old funds)	137	30	354	457	271
Available Revenue Prior FY (4 yr old funds)	286	137	30	354	457
Available Revenue Prior FY (5 yr old funds)	386	286	137	30	354
Available Revenue Greater then five Prior Fiscal Years	30,876	31,262	548	685	715
Total Revenue Available	32,069	32,527	1,798	1,984	2,465
<p><i>Capital Outlay of \$31,000 is an encumbrance against a Planned Capital Improvement project</i></p> <p><i>No projects budgeted.</i></p> <p><i>No refunds were made.</i></p> <p><i>No administration costs transferred out</i></p>					
Result: Five-year revenue test met in accordance with Government Code 66001.					
<i>Notes:</i>					
¹ In using the revenue and expenditures reports to report fees that have been held past the fifth year of the first deposit, the total expenditures and transfers out over the five-year period must add together. The computed total must be subtracted from the earliest fund balance plus any transfers in for that year.					
² Water Development Impact Fee Fund reports money being held past the fifth year of first deposit. Following the 22/23 fiscal year City reimbursed for water system improvements near a new development at Avenue 17 and Sharon.					

Financial Summary Report					
Development Impact Fee - Water Pipes					
Statement of Revenues, Expenitures, and Chages in Fund Balance					
Last Five Fiscal Years					
<i>DIF Account 40810000</i>	2018/19	2019/20	2020/21	2021/22	2022/23
Fund Balance Beginning of year	122,994	184,877	250,267	295,577	369,431
Revenues					
DIF Fee collected	72,753	62,220	85,595	71,705	107,601
Interest Earnings	1,822	3,170	2,415	2,150	6,458
Unrealized Gain/Loss on Invest	-	-	-	-	-
Realized Gain/Loss Sale of Inv	-	-	-	-	-
Total Revenues for year	74,575	65,390	88,010	73,854	114,058
Expenditures					
Contracted Services					
Capital Outlays	12,692	-	42,700	-	109
Developer Reimbursement	-	-	-	-	36,172
Transfers					
Reverse Prior Year Encumbrances					
Total Expenditures for year	12,692	-	42,700	-	36,281
Fund Balance End of year	184,877	250,267	295,577	369,431	447,209
Revenues over (under) expenditures	61,883	65,390	45,310	73,854	77,778
				Fund amount held over 5 years =	31,321
Five-Year Revenue Test Using First In First Out Method					
Available Revenue Current Fiscal year	74,575	65,390	88,010	73,854	114,058
Available Revenue Prior FY (2 yr old funds)	54,245	74,575	65,390	88,010	73,854
Available Revenue Prior FY (3 yr old funds)	56,056	54,245	74,575	65,390	88,010
Available Revenue Prior FY (4 yr old funds)	-	56,056	54,245	74,575	65,390
Available Revenue Prior FY (5 yr old funds)	-	-	13,356	54,245	74,575
Available Revenue Greater then five Prior Fiscal Years	-	-	-	13,356	31,321
Total Revenue Available	184,877	250,267	295,577	369,431	447,209
<i>Capital Improvement project growth per 2014 Madera Water System Master Plan</i>					
<i>No projects budgeted.</i>					
<i>No refunds were made.</i>					
<i>No administration costs transferred out</i>					
Result: Five-year revenue test met in accordance with Government Code 66001.					
<i>Notes:</i>					
¹ In using the revenue and expenditures reports to report fees that have been held past the fifth year of the first deposit, the total expenditures and transfers out over the five-year period must add together. The computed total must be subtracted from the earliest fund balance plus any trasfers in for that year.					
² Water Pipes Impact Fee Fund reports money being held past the fifth year of first deposit. The City intends to construct a number of Water System Master Plan Improvements cited prior to this table.					

Financial Summary Report					
Development Impact Fee - Water Wells					
Statement of Revenues, Expenitures, and Chages in Fund Balance					
Last Five Fiscal Years					
<i>DIF Account 40820000</i>	2018/19	2019/20	2020/21	2021/22	2022/23
Fund Balance Beginning of year	(563,669)	(461,483)	(339,207)	(156,704)	(46,626)
Revenues					
DIF Fee collected	101,324	119,470	179,707	122,378	140,457
Interest Earnings	862	2,805	2,797	2,838	8,981
Unrealized Gain/Loss on Invest	-	-	-	-	-
Realized Gain/Loss Sale of Inv	-	-	-	-	-
Total Revenues for year	102,186	122,276	182,504	125,216	149,438
Expenditures					
Contracted Services					
Capital Outlays	-	-	-	15,138	10,272
Developer Reimbursement					
Reverse Prior Year Encumbrances					
Total Expenditures for year	-	-	-	15,138	10,272
Fund Balance End of year	(461,483)	(339,207)	(156,704)	(46,626)	92,541
Revenues over (under) expenditures	102,186	122,276	182,504	110,078	139,167
	Fund amount held over 5 years =				\$0
Five-Year Revenue Test Using First In First Out Method					
Available Revenue Current Fiscal year	-	-	-		92,541
Available Revenue Prior FY (2 yr old funds)	-	-	-	-	-
Available Revenue Prior FY (3 yr old funds)	-	-	-	-	-
Available Revenue Prior FY (4 yr old funds)	-	-	-	-	-
Available Revenue Prior FY (5 yr old funds)	-	-	-	-	-
Available Revenue Greater then five Prior Fiscal Years	-	-	-	-	-
Total Revenue Available	-	-	-	-	92,541
<p><i>Capital Outlay - Water Well 37 new pump and electrical design.</i></p> <p><i>No refunds were made.</i></p> <p><i>No administration costs transferred out</i></p>					
Result: Five-year revenue test met in accordance with Government Code 66001.					
<i>Notes:</i>					
¹ In using the revenue and expenitures reports to report fees that have been held past the fifth year of the first deposit, the total expenditures and transfers out over the five-year period must add together. The computed total must be subtracted from the earliest fund balance plus any trasfers in for that year.					
² Water Wells Impact Fee Fund reports no money being held past the fifth year of first deposit.					

Wastewater

Finding: Purpose of Fee

The purpose of the Wastewater Development Impact Fee Fund is to provide for the expansion of collection and treatment capacities exclusively at the wastewater treatment plant due to increased sewage demand caused by new development.

Finding: Reasonable Relationship

There is a reasonable relationship between the fee and the purpose for which it is charged because (1) the fee is based on maintaining the City’s existing level of investment for wastewater facility infrastructure as a result of new development, (2) the fee is restricted to funding only those capital projects that improve or expand these facilities to accommodate service demand from new development, and (3) the fee may not be used for rehabilitation, maintenance, or operating costs of those facilities.

A reasonable relationship also exists between the fee and the purpose for which it is charged because the City is applying no more than the maximum legal impact fee amount to development projects.

Findings: Sources and Amounts of Funding to Complete Incomplete Improvements/Approximate Dates to Complete Incomplete Improvements

Project Name	Status	Estimated Completion date	Estimated Cost	Total Development Impact Fee Funded	% Impact Fee Funded
WWTP-0011 Water Treatment Plant Capacity Increase	Planned	2025/26	\$6,100,000	\$6,100,000	100
WWTP23-03 – Centrifuge for Watering Digester	Planned	2025	\$1,268,000	\$1,268,000	100
MUP—UUDI-Master Utility Plan Update	Planned	2024/25	\$1,050,000	\$58,333	6
Transfer to Sewer of \$250,000 per year – Debt Service for Previous plant expansion	On-going	>10 years	\$28,115,000	>\$10,000,000	>50

Financial Summary Report					
Development Impact Fee - Sanitary Sewer - Water Treatment Plant					
Statement of Revenues, Expenitures, and Chages in Fund Balance					
Last Five Fiscal Years					
<i>DIF Account 40830000</i>	2018/19	2019/20	2020/21	2021/22	2022/23
Fund Balance Beginning of year	484,781	500,053	712,487	939,540	1,183,571
Revenues					
DIF Fee collected	259,894	453,628	470,286	486,400	521,123
Interest Earnings	5,377	8,806	6,766	6,316	20,579
Transfer In					
Unrealized Gain/Loss on Invest	-	-	-		
Realized Gain/Loss Sale of Inv	-	-	-		
Total Revenues for year	265,271	462,434	477,053	492,717	541,702
Expenditures					
Contracted Services					
Capital Outlays					
Transfers	250,000	250,000	250,000	250,000	250,000
Pending A/P				(1,314)	1,314
Total Expenditures for year	250,000	250,000	250,000	248,686	251,314
Fund Balance End of year	500,052	712,487	939,540	1,183,571	1,473,959
Revenues over (under) expenditures	15,271	212,434	227,053	244,031	290,388
				Fund amount held over 5 years =	\$0
Five-Year Revenue Test Using First In First Out Method					
Available Revenue Current Fiscal year	484,781	500,053	712,487	939,540	1,183,571
Available Revenue Prior FY (2 yr old funds)	430,013	484,781	500,053	712,487	939,540
Available Revenue Prior FY (3 yr old funds)	190,212	370,225	484,781	500,053	712,487
Available Revenue Prior FY (4 yr old funds)	-	-	120,226	355,007	500,053
Available Revenue Prior FY (5 yr old funds)	-	-	-	-	105,007
Available Revenue Greater then five Prior Fiscal Years	-	-	-	-	-
Total Revenue Available	1,105,006	1,355,059	1,817,547	2,507,087	3,440,658
<i>No projects were budgeted within 5-year time frame.</i>					
<i>No refunds were made</i>					
<i>Regular transfers out made for debt payment on sewer bond -Previous plant expansion</i>					
Result: Five-year revenue test met in accordance with Government Code 66001.					
<i>Notes:</i>					
¹ In using the revenue and expenitures reports to report fees that have been held past the fifth year of the first deposit, the total expenditures and transfers out over the five-year period must add together. The computed total must be subtracted from the earliest fund balance plus any trasfers in for that year.					
² Wastewater Treatment Plant Impact Fee Fund reports no money being held past the fifth year of first deposit. The City intends to construct additional growth related improvementsas noted prior to this table.					

Streets and Roads

Finding: Purpose of Fee

The purpose of the Streets and Roads Development Impact Fee Fund is to provide for traffic improvements necessary to accommodate the increase in traffic generated by new development.

Finding: Reasonable Relationship

There is a reasonable relationship between the fee and the purpose for which it is charged because (1) the fee is based on maintaining the City's existing level of investment for citywide transportation infrastructure, (2) the fee is restricted to funding only those capital projects that improve or expand this infrastructure to accommodate travel demand from new development, and (3) the fee may not be used for rehabilitation, maintenance, or operating costs of that infrastructure.

A reasonable relationship also exists between the fee and the purpose for which it is charged because the City is applying no more than the maximum legal impact fee amount to development projects.

Findings: Sources and Amounts of Funding to Complete Incomplete Improvements/Approximate Dates to Complete Incomplete Improvements

Project Name	Status	Estimated Completion date	Estimated Cost	Total Development Impact Fee Funded	% Impact Fee Funded
Streets (16 ft. arterial street median island)					
Planned Reimbursement to Developers	Planned	23/24 and On-going	\$287,000	\$287,000	100
Streets (12 ft. arterial and 24 ft. collector street lane)					
R-000010 Olive Ave Widening-Gateway to Knox	Planned	2024/25	\$10,984,000	\$500,000	5
R-000072 Ave 17/Sharon Blvd Improvements	Completed	2023/24	\$5,311,000	\$580,000	11
R-000082 Almond Ave Extension - Pine to Stadium	Planned	2025/26	\$6,645,000	\$484,750	7
Transportation Facility Impact Fee - city wide					
B-000002 Westberry Bridge Construction	In Design	2029/30	\$13,460,000	\$13,460,000	100

R-000072 Ave 17/Sharon Blvd Improvements	Completed	2023/24	\$5,311,000	\$1,090,000	21
--	-----------	---------	-------------	-------------	----

Financial Summary Report					
Development Impact Fee - Transportation - Median Island					
Statement of Revenues, Expenitures, and Chages in Fund Balance					
Last Five Fiscal Years					
<i>DIF Account 40950000</i>	2018/19	2019/20	2020/21	2021/22	2022/23
Fund Balance Beginning of year	(165,770)	(92,314)	(9,804)	108,339	189,992
Revenues					
DIF Fee collected	71,666	79,535	117,422	80,523	96,944
Interest Earnings	1,790	2,975	721	1,130	4,075
Unrealized Gain/Loss on Invest	-	-	-	-	-
Realized Gain/Loss Sale of Inv	-	-	-	-	-
Total Revenues for year	73,456	82,510	118,143	81,653	101,019
Expenditures					
Contracted Services					
Capital Outlays	-	-	-	-	-
Developer reimbursements	-	-	-	-	60,151
Transfers					
Reclassify Prior Year PPA					
Other					
Total Expenditures for year	-	-	-	-	60,151
Fund Balance End of year	(92,314)	(9,804)	108,339	189,992	230,861
Revenues over (under) expenditures	73,456	82,510	118,143	81,653	40,868
				Fund amount held over 5 years =	\$0
Five-Year Revenue Test Using First In First Out Method					
Available Revenue Current Fiscal year	-	-	108,339	81,653	101,019
Available Revenue Prior FY (2 yr old funds)	-	-	-	108,339	81,653
Available Revenue Prior FY (3 yr old funds)	-	-	-	-	48,188
Available Revenue Prior FY (4 yr old funds)	-	-	-	-	-
Available Revenue Prior FY (5 yr old funds)	-	-	-	-	-
Available Revenue Greater then five Prior Fiscal Years	-	-	-	-	-
Total Revenue Available	-	-	108,339	189,992	230,861
<i>No projects budgeted</i>					
<i>FY 22/23 expenditures made for Developer Reimbursement</i>					
<i>No administration cost were transferred out</i>					
Result: Five-year revenue test met in accordance with Government Code 66001.					
<i>Notes:</i>					
¹ In using the revenue and expenitures reports to report fees that have been held past the fifth year of the first deposit, the total expenditures and transfers out over the five-year period must add together. The computed total must be subtracted from the earliest fund balance plus any trasfers in for that year.					
² Transportation - Median Island Impact Fee Fund reports no money being held past the fifth year of first deposit.					

Financial Summary Report					
Development Impact Fee - Transportation - Arterial/Collector Street					
Statement of Revenues, Expenitures, and Chages in Fund Balance					
Last Five Fiscal Years					
<i>DIF Account 40960000</i>	2018/19	2019/20	2020/21	2021/22	2022/23
Fund Balance Beginning of year	1,815,158	1,911,686	2,171,578	2,056,937	2,362,364
Revenues					
DIF Fee collected	256,739	285,584	422,105	289,426	348,374
Interest Earnings	21,759	29,931	19,929	16,001	41,952
Unrealized Gain/Loss on Invest	-	-	-	-	-
Realized Gain/Loss Sale of Inv	-	-	-	-	-
Total Revenues for year	278,498	315,515	442,034	305,427	390,326
Expenditures					
Contracted Services	118	-	723	-	73
Capital Outlays	-	-	580,000	-	-
Developer Reimbursements	-	55,623	-	-	696,197
Reverse Prior Year Encumbrances			(24,047)		
Reclassify Prior Year PPA	181,852				
Total Expenditures for year	181,971	55,623	556,676	-	696,270
Fund Balance End of year	1,911,686	2,171,578	2,056,937	2,362,364	2,056,420
Revenues over (under) expenditures	96,527	259,892	(114,641)	305,427	(305,944)
			Fund amount held over 5 years =		324,619
Five-Year Revenue Test Using First In First Out Method					
Available Revenue Current Fiscal year	278,498	315,515	442,034	305,427	390,326
Available Revenue Prior FY (2 yr old funds)	252,614	278,498	315,515	442,034	305,427
Available Revenue Prior FY (3 yr old funds)	218,388	252,614	278,498	315,515	442,034
Available Revenue Prior FY (4 yr old funds)	245,982	218,388	252,614	278,498	315,515
Available Revenue Prior FY (5 yr old funds)	256,619	245,982	218,388	252,614	278,498
Available Revenue Greater then five Prior Fiscal Years	659,584	860,580	549,887	768,275	324,619
Total Revenue Available	1,911,686	2,171,578	2,056,937	2,362,364	2,056,420
<i>Project Funding - Contracted services costs for a DIF Study Update in Fiscal Year 2018/19, 20/21 and 22/23</i>					
<i>Developer reimbursements impact fee elligible improvements in 19/20, 20/21 and 22/23</i>					
<i>Administration - Transfer of funds in 18/19</i>					
Result: Five-year revenue test met in accordance with Government Code 66001.					
<i>Notes:</i>					
¹ In using the revenue and expenitures reports to report fees that have been held past the fifth year of the first deposit, the total expenditures and transfers out over the five-year period must add together. The computed total must be subtracted from the earliest fund balance plus any trasfers in for that year.					
² Transportation - Arterial/Collector St Impact Fee Fund reports money being held past the fifth year of first deposit. The City intends to construct new improvements as cited earlier in this section as well as reimburse multiple impact fee elligible improvements constructed as part of new development.					

Financial Summary Report					
Development Impact Fee - Transportation Facility - City Wide					
Statement of Revenues, Expenitures, and Chages in Fund Balance					
Last Five Fiscal Years					
<i>DIF Account 40930000</i>	2018/19	2019/20	2020/21	2021/22	2022/23
Fund Balance Beginning of year	3,184,791	3,401,904	3,721,860	2,981,607	3,278,578
Revenues					
DIF Fee collected	181,109	269,183	321,534	272,890	333,395
Interest Earnings	36,679	50,773	32,343	24,081	62,778
Unrealized Gain/Loss on Invest	-	-	-	-	-
Realized Gain/Loss Sale of Inv	-	-	-	-	-
Total Revenues for year	217,788	319,956	353,877	296,971	396,173
Expenditures					
Contracted Services	675	-	4,130	-	418
Capital Outlays	-	-	1,090,000	-	557,051
Transfers					
Other					
Total Expenditures for year	675	-	1,094,130	-	557,468
Fund Balance End of year	3,401,904	3,721,860	2,981,607	3,278,578	3,117,283
Revenues over (under) expenditures	217,113	319,956	(740,253)	296,971	(161,295)
			Fund amount held over 5 years =		1,532,517
Five-Year Revenue Test Using First In First Out Method					
Available Revenue Current Fiscal year	217,788	319,956	353,877	296,971	396,173
Available Revenue Prior FY (2 yr old funds)	176,162	217,788	319,956	353,877	296,971
Available Revenue Prior FY (3 yr old funds)	179,212	176,162	217,788	319,956	353,877
Available Revenue Prior FY (4 yr old funds)	202,108	179,212	176,162	217,788	319,956
Available Revenue Prior FY (5 yr old funds)	193,945	202,108	179,212	176,162	217,788
Available Revenue Greater then five Prior Fiscal Years	2,432,688	2,626,633	1,734,611	1,913,823	1,532,517
Total Revenue Available	3,401,904	3,721,860	2,981,607	3,278,578	3,117,283
<i>Project Funding - Contracted services costs for a DIF Study Update in Fiscal Year 2018/19, 20/21 and 22/23</i>					
<i>FY 20/21 Capital Outlay of \$1,090,000 is an encumbrance against a now completed and reimbursed improvement at Avenue 17 and Sharon</i>					
<i>FY 22/23 Capital Outlay costs design of project B-02 (Westberry Bridge Construction)</i>					
<i>No refunds werer made.</i>					
<i>Transfers were made for debt service</i>					
Result: Five-year revenue test met in accordance with Government Code 66001.					
<i>Notes:</i>					
¹ In using the revenue and expentitures reports to report fees that have been held past the fifth year of the first deposit, the total expenditures and transfers out over the five-year period must add together. The computed total must be subtracted from the earliest fund balance plus any trasfers in for that year.					
² Transportation Facility - City Wide Impact Fee Fund reports money being held past the fifth year of first deposit. The City intends to complete design of the Westberry Bridge and accumulate funds for construction.					

Signalization

Finding: Purpose of Fee

The purpose for the Signalization Development Impact Fee Fund is to provide for the impacts on increased traffic caused by new development.

Findings: Sources and Amounts of Funding to Complete Incomplete Improvements/Approximate Dates to Complete Incomplete Improvements

Project Name	Status	Estimated Completion date	Estimated Cost	Total Development Impact Fee Funded	% Impact Fee Funded
TS-00024-Cleveland/ Granada Dr Traffic Signal	Planned	2024	539,000	184,847	34

Financial Summary Report					
Development Impact Fee - Transportation - Traffic Signal					
Statement of Revenues, Expenitures, and Chages in Fund Balance					
Last Five Fiscal Years					
<i>DIF Account 40970000</i>	2018/19	2019/20	2020/21	2021/22	2022/23
Fund Balance Beginning of year	652,600	307,887	362,581	211,158	118,949
Revenues					
DIF Fee collected	50,579	48,296	71,307	48,922	58,861
Interest Earnings	12,008	13,197	6,827	3,159	7,992
Unrealized Gain/Loss on Invest	-	-	-	-	-
Realized Gain/Loss Sale of Inv	-	-	-	-	-
Total Revenues for year	62,587	61,493	78,133	52,081	66,854
Expenditures					
Contracted Services					
Capital Outlays	407,301	6,800	822,878	144,290	-
Developer Reimbursements	-	-	-	-	56,350
Reverse Prior Year Encumbrances			(593,322)		
Total Expenditures for year	407,301	6,800	229,556	144,290	56,350
Fund Balance End of year	307,887	362,581	211,158	118,949	129,452
Revenues over (under) expenditures	(344,713)	54,694	(151,422)	(92,209)	10,504
			Fund amount held over 5 years =	\$0	
Five-Year Revenue Test Using First In First Out Method					
Available Revenue Current Fiscal year	62,587	61,493	78,133	52,081	66,854
Available Revenue Prior FY (2 yr old funds)	43,663	62,587	61,493	66,868	52,081
Available Revenue Prior FY (3 yr old funds)	41,334	43,663	62,587	-	10,518
Available Revenue Prior FY (4 yr old funds)	50,727	41,334	8,944	-	-
Available Revenue Prior FY (5 yr old funds)	55,613	50,727	-	-	-
Available Revenue Greater then five Prior Fiscal Years	53,963	102,776	-	-	-
Total Revenue Available	307,887	362,581	211,158	118,949	129,452
<i>Capital Oulays - Design and or construction of several impact fee elligible traffic signals</i>					
<i>Administration - Reverse capital outlay in 20/21not intended for this account</i>					
Result: Five-year revenue test met in accordance with Government Code 66001.					
<i>Notes:</i>					
¹ In using the revenue and expentitures reports to report fees that have been held past the fifth year of the first deposit, the total expenditures and transfers out over the five-year period must add together. The computed total must be subtracted from the earliest fund balance plus any trasfers in for that year.					
² Transportation - Traffic Signal Impact Fee Fund reports no money being held past the fifth year of first deposit.					

Sewer

Finding: Purpose of Fee

The purpose of the Sewer Fee is to ensure that new development funds its fair share of the sewer facilities that include items such as conveyance facilities (pipe) and lift stations that are not related to the wastewater treatment plant. Revenue is used to fund oversizing of developer constructed facilities and for new construction of capital projects to serve increased demand by new development.

Finding: Reasonable Relationship

There is a reasonable relationship between the fee and the purpose for which it is charged because (1) the fee is based on maintaining the City’s existing level of investment for sewer system infrastructure, (2) the fee is restricted to funding only those capital projects that improve or expand these facilities to accommodate service demand from new development, and (3) the fee may not be used for rehabilitation, maintenance, or operating costs of those facilities.

A reasonable relationship also exists between the fee and the purpose for which it is charged because the City is applying no more than the maximum legal impact fee amount to development projects.

Findings: Sources and Amounts of Funding to Complete Incomplete Improvements/Approximate Dates to Complete Incomplete Improvements

Project Name	Status	Estimated Completion date	Estimated Cost	Total Development Impact Fee Funded	% Impact Fee Funded
Sewer additional obl. impact fee – NW (Additional and Existing Obligations)					
MUP-UDII Master Utility Pan Update II	Planned	2024/25	\$1,050,000	\$58,333	6
S-000998 Northwest Quad Sewer Improvement	Planned	2026/27	\$352,000	\$176,000	50
Sewer additional obl. impact fee - NE (Additional and Existing Obligations)					
MUP-UDII Master Utility Pan Update II	Planned	2024/25	\$1,050,000	\$58,333	6
R-000072Ave 17/Sharon Blvd Improvements	Planned	Spring 2024	\$5,310,910	\$131,000	<3
S-000997 Northeast Quad Sewer Improvement	Planned	2026/27	\$208,602	\$208,602	100

Sewer additional obl. impact fee – SW (Additional and Existing Obligations)					
MUP-UDII Master Utility Pan Update II	Planned	2024/25	\$1,050,000	\$58,333	6
SS-00013 Pecan Ave Parallel Sewer Main	Ongoing in phases	2024/25 to 2025/26	\$1,915,945	\$234,914	12
Sewer additional obl. impact fee – SE (Additional and Existing Obligations)					
MUP-UDII Master Utility Pan Update II	Planned	2024/25	\$1,050,000	\$58,333	6
SS-00013 Pecan Ave Parallel Sewer Main	Ongoing in phases	2024/25 to 2025/26	\$1,915,945	\$212,005	11
S-000996 Southeast Quad Sewer Improvement	Planned	2025/26 or later	\$455,000	\$455,000	100
Sewer additional obl. impact fee - exist. area					
SS-00006 Fairgrounds Liftstation-VFD	In Design	2024/25	\$2,030,000	\$200,000	10
MUP-UDII Master Utility Pan Update II	Planned	2024/25	\$1,050,000	\$58,333	6
S-000998 Northwest Quad Sewer Improvement	Planned	2026/27	\$352,000	\$176,000	50
Sewer existing obl. impact fee - SCCC					
No Funds or projects on Account					
Westberry/Ellis Street Interceptor					
No Current project					
Road 28 Sewer Interceptor					
Debt Service to Sewer Fund – Loan to construct Interceptor	Complete	>20 years ago	\$1,499,704	\$1,499,704	100

Financial Summary Report					
Development Impact Fee - Sanitary Sewer - NW Quadrant (Additional and Existing Obligations)					
Statement of Revenues, Expenitures, and Chages in Fund Balance					
Last Five Fiscal Years					
<i>DIF Account 41000000</i>	2018/19	2019/20	2020/21	2021/22	2022/23
Fund Balance Beginning of year	68,260	73,999	81,399	2,926	7,840
Revenues					
DIF Fee collected	5,002	6,299	34,275	20,604	-
Interest Earnings	769	1,101	776	79	37
Unrealized Gain/Loss on Invest	-	-	-	-	-
Realized Gain/Loss Sale of Inv	-	-	-	-	-
Total Revenues for year	5,771	7,400	35,051	20,683	37
Expenditures					
Contracted Services	33	-	199	-	27
Capital Outlays					
Developer Reimbursement	-	-	113,325	15,769	7,000
Transfers					
Other					
Total Expenditures for year	33	-	113,524	15,769	7,027
Fund Balance End of year	73,999	81,399	2,926	7,840	850
Revenues over (under) expenditures	5,739	7,400	(78,473)	4,913	(6,989)
Fund amount held over 5 years =					\$0
Five-Year Revenue Test Using First In First Out Method					
Available Revenue Current Fiscal year	5,771	7,400	2,926	7,840	37
Available Revenue Prior FY (2 yr old funds)	252	5,771	-	-	813
Available Revenue Prior FY (3 yr old funds)	4,543	252	-	-	-
Available Revenue Prior FY (4 yr old funds)	5,922	4,543	-	-	-
Available Revenue Prior FY (5 yr old funds)	2,085	5,922	-	-	-
Available Revenue Greater then five Prior Fiscal Years	55,426	57,511	-	-	-
Total Revenue Available	73,999	81,399	2,926	7,840	850
<i>Project Funding - Contracted services costs for a DIF Study Update in Fiscal Year 2018/19, 20/21 and 22/23</i>					
<i>No projects were budgeted.</i>					
<i>FY 20/21, 21/22 and 22/23 expenditures made for Developer Reimbursements</i>					
<i>No administration costs transferred out</i>					
Result: Five-year revenue test met in accordance with Government Code 66001.					
<i>Notes:</i>					
¹ In using the revenue and expenitures reports to report fees that have been held past the fifth year of the first deposit, the total expenditures and transfers out over the five-year period must add together. The computed total must be subtracted from the earliest fund balance plus any trasfers in for that year.					
² Sanitary Sewer - NW Quadrant (Additional and Existing Obligations) Impact Fee Fund reports no money being held past the fifth year of first deposit.					

Financial Summary Report					
Development Impact Fee - Sanitary Sewer - NE Quadrant (Additional and Existing Obligations)					
Statement of Revenues, Expenitures, and Chages in Fund Balance					
Last Five Fiscal Years					
<i>DIF Account 41010000</i>	2018/19	2019/20	2020/21	2021/22	2022/23
Fund Balance Beginning of year	132,508	146,297	149,827	20,076	24,210
Revenues					
DIF Fee collected	12,236	1,425	-	3,269	9,465
Interest Earnings	1,552	2,106	1,248	865	2,336
Unrealized Gain/Loss on Invest	-	-	-	-	-
Realized Gain/Loss Sale of Inv	-	-	-	-	-
Total Revenues for year	13,789	3,530	1,248	4,134	11,801
Expenditures					
Contracted Services					
Capital Outlays	-	-	131,000	-	-
Transfers					
Other					
Total Expenditures for year	-	-	131,000	-	-
Fund Balance End of year	146,297	149,827	20,076	24,210	36,010
Revenues over (under) expenditures	13,789	3,530	(129,752)	4,134	11,801
			Fund amount held over 5 years =		\$1,508
Five-Year Revenue Test Using First In First Out Method					
Available Revenue Current Fiscal year	13,789	3,530	1,248	4,134	11,801
Available Revenue Prior FY (2 yr old funds)	1,030	13,789	3,530	1,248	4,134
Available Revenue Prior FY (3 yr old funds)	568	1,030	13,789	3,530	1,248
Available Revenue Prior FY (4 yr old funds)	1,188	568	1,030	13,789	3,530
Available Revenue Prior FY (5 yr old funds)	1,602	1,188	478	1,030	13,789
Available Revenue Greater then five Prior Fiscal Years	128,121	129,722	-	478	1,508
Total Revenue Available	146,297	149,827	20,076	24,210	36,010
<i>FY 20/21 budgeted expenditures for Developer Reimbursements at Avenue 17 and Sharon No administration costs transferred out</i>					
Result: Five-year revenue test met in accordance with Government Code 66001.					
<i>Notes:</i>					
¹ In using the revenue and expenitures reports to report fees that have been held past the fifth year of the first deposit, the total expenditures and transfers out over the five-year period must add together. The computed total must be subtracted from the earliest fund balance plus any trasfers in for that year.					
² Sanitary Sewer - NE Quadrant (Additional and Existing Obligations) Impact Fee Fund reports some funds being held past the fifth year of first deposit. There are multiple projects not including possible developer reimbursements that will expend these and other funds that may age beyond 5 years.					

Financial Summary Report					
Development Impact Fee - Sanitary Sewer - SW Quadrant (Additional and Existing Obligations)					
Statement of Revenues, Expenitures, and Chages in Fund Balance					
Last Five Fiscal Years					
<i>DIF Account 41020000</i>	2018/19	2019/20	2020/21	2021/22	2022/23
Fund Balance Beginning of year	377,014	381,046	386,480	388,604	390,816
Revenues					
DIF Fee collected	-	-	-	-	54,147
Interest Earnings	4,211	5,433	3,219	2,212	6,180
Unrealized Gain/Loss on Invest	-	-	-	-	-
Realized Gain/Loss Sale of Inv	-	-	-	-	-
Total Revenues for year	4,211	5,433	3,219	2,212	60,327
Expenditures					
Contracted Services	179	-	1,094	-	111
Capital Outlays					
Transfers					
Reverse Prior Year Encumbrances					
Total Expenditures for year	179	-	1,094	-	111
Fund Balance End of year	381,046	386,480	388,604	390,816	451,032
Revenues over (under) expenditures	4,032	5,433	2,125	2,212	60,216
	Fund amount held over 5 years =				\$375,630
Five-Year Revenue Test Using First In First Out Method					
Available Revenue Current Fiscal year	4,211	5,433	3,219	2,212	60,327
Available Revenue Prior FY (2 yr old funds)	3,786	4,211	5,433	3,219	2,212
Available Revenue Prior FY (3 yr old funds)	11,291	3,786	4,211	5,433	3,219
Available Revenue Prior FY (4 yr old funds)	361,758	11,291	3,786	4,211	5,433
Available Revenue Prior FY (5 yr old funds)	-	361,758	11,291	3,786	4,211
Available Revenue Greater then five Prior Fiscal Years	-	-	360,664	371,955	375,630
Total Revenue Available	381,046	386,480	388,604	390,816	451,032
<i>Project Funding - Contracted services costs for a DIF Study Update in Fiscal Year 2018/19, 20/21 and 22/23</i>					
<i>No projects were budgeted.</i>					
<i>No refunds were made.</i>					
<i>No administration costs transferred out</i>					
Result: Five-year revenue test met in accordance with Government Code 66001.					
<i>Notes:</i>					
¹ In using the revenue and expenitures reports to report fees that have been held past the fifth year of the first deposit, the total expenditures and transfers out over the five-year period must add together. The computed total must be subtracted from the earliest fund balance plus any trasfers in for that year.					
² Sanitary Sewer - SW Quadrant (Additional and Existing Obligations) Impact Fee Fund reports some funds being held past the fifth year of first deposit. There are multiple projects not including possible developer reimbursements that will expend these and other funds that may age beyond 5 years.					

Financial Summary Report					
Development Impact Fee - Sanitary Sewer - SE Quadrant					
Statement of Revenues, Expenitures, and Chages in Fund Balance					
Last Five Fiscal Years					
<i>DIF Account 41030000</i>	2018/19	2019/20	2020/21	2021/22	2022/23
Fund Balance Beginning of year	177,476	179,374	184,964	182,702	169,051
Revenues					
DIF Fee collected	-	2,990	-	-	71,770
Interest Earnings	1,982	2,600	1,537	1,011	3,321
Unrealized Gain/Loss on Invest	-	-	-	-	-
Realized Gain/Loss Sale of Inv	-	-	-	-	-
Total Revenues for year	1,982	5,591	1,537	1,011	75,091
Expenditures					
Contracted Services	85	-	520	-	53
Capital Outlays	-	-	3,280	14,662	2,427
Transfers					
Other					
Total Expenditures for year	85	-	3,800	14,662	2,480
Fund Balance End of year	179,374	184,964	182,702	169,051	241,663
Revenues over (under) expenditures	1,897	5,591	(2,262)	(13,651)	72,611
			Fund amount held over 5 years =	\$156,450	
Five-Year Revenue Test Using First In First Out Method					
Available Revenue Current Fiscal year	1,982	5,591	1,537	1,011	75,091
Available Revenue Prior FY (2 yr old funds)	173	1,982	5,591	1,537	1,011
Available Revenue Prior FY (3 yr old funds)	1,358	173	1,982	5,591	1,537
Available Revenue Prior FY (4 yr old funds)	6,079	1,358	173	1,982	5,591
Available Revenue Prior FY (5 yr old funds)	14,020	6,079	1,358	173	1,982
Available Revenue Greater then five Prior Fiscal Years	155,762	169,781	172,061	158,757	156,450
Total Revenue Available	179,374	184,964	182,702	169,051	241,663
<p><i>Project Funding - Contracted services costs for a DIF Study Update in Fiscal Year 2018/19, 20/21 and 22/23</i></p> <p><i>Capital Oulays are associated with SS-13 Pecan Sewer</i></p> <p><i>No refunds were made.</i></p> <p><i>No administration costs transferred out</i></p>					
Result: Five-year revenue test met in accordance with Government Code 66001.					
<i>Notes:</i>					
<p>¹ In using the revenue and expenitures reports to report fees that have been held past the fifth year of the first deposit, the total expenditures and transfers out over the five-year period must add together. The computed total must be subtracted from the earliest fund balance plus any trasfers in for that year.</p>					
<p>² Sanitary Sewer - SE Quadrant (Additional and Existing Obligations) Impact Fee Fund reports some funds being held past the fifth year of first deposit. There are multiple projects not including possible developer reimbursements that will expend these and other funds that may age beyond 5 years.</p>					

Financial Summary Report					
Development Impact Fee - Sanitary Sewer - Existing Area					
Statement of Revenues, Expenitures, and Chages in Fund Balance					
Last Five Fiscal Years					
<i>DIF Account 40990000</i>	2018/19	2019/20	2020/21	2021/22	2022/23
Fund Balance Beginning of year	182,340	181,875	594	40,580	53,603
Revenues					
DIF Fee collected	15,478	23,412	20,356	12,757	37,607
Interest Earnings	2,334	367	288	266	1,230
Unrealized Gain/Loss on Invest	-	-	-	-	-
Realized Gain/Loss Sale of Inv	-	-	-	-	-
Total Revenues for year	17,812	23,779	20,644	13,023	38,838
Expenditures					
Contracted Services					
Capital Outlays	18,277	205,060	-	-	-
Transfers					
Reserve Encumbrances			(19,342)		
Total Expenditures for year	18,277	205,060	(19,342)	-	-
Fund Balance End of year	181,875	594	40,580	53,603	92,441
Revenues over (under) expenditures	(465)	(181,281)	39,986	13,023	38,838
			Fund amount held over 5 years =		\$0
Five-Year Revenue Test Using First In First Out Method					
Available Revenue Current Fiscal year	17,812	594	20,644	13,023	38,838
Available Revenue Prior FY (2 yr old funds)	23,216	-	19,936	20,644	13,023
Available Revenue Prior FY (3 yr old funds)	14,909	-	-	19,936	20,644
Available Revenue Prior FY (4 yr old funds)	18,820	-	-	-	19,936
Available Revenue Prior FY (5 yr old funds)	21,822	-	-	-	-
Available Revenue Greater then five Prior Fiscal Years	85,296	-	-	-	-
Total Revenue Available	181,875	594	40,580	53,603	92,441
<i>FY 19/20 and 20/21 Capital Outlay expenditures are for Capital project (Sherwood) construction and design</i>					
<i>No refunds were made.</i>					
<i>Some administration misc activities</i>					
Result: Five-year revenue test met in accordance with Government Code 66001.					
<i>Notes:</i>					
¹ In using the revenue and expenitures reports to report fees that have been held past the fifth year of the first deposit, the total expenditures and transfers out over the five-year period must add together. The computed total must be subtracted from the earliest fund balance plus any trasfers in for that year.					
² Sanitary Sewer - Existing Area Impact Fee Fund reports no money being held past the fifth year of first deposit.					

Financial Summary Report					
Development Impact Fee - Sanitary Sewer - Westberry/Ellis Sewer					
Statement of Revenues, Expenitures, and Chages in Fund Balance					
Last Five Fiscal Years					
<i>DIF Account 40840000</i>	2018/19	2019/20	2020/21	2021/22	2022/23
Fund Balance Beginning of year	146,661	158,218	170,112	174,520	4,574
Revenues					
DIF Fee collected	9,963	9,567	50,403	29,737	25,883
Interest Earnings	1,663	2,328	1,562	823	319
Unrealized Gain/Loss on Invest	-	0.00	-	-	-
Realized Gain/Loss Sale of Inv	-	-	-	-	-
Total Revenues for year	11,626	11,895	51,965	30,561	26,201
Expenditures					
Contracted Services	69	-	423	-	(3,457)
Capital Outlays					
Developer Reimbursement	-	-	47,134	200,507	-
Transfers					
Other					
Total Expenditures for year	69	-	47,557	200,507	(3,457)
Fund Balance End of year	158,218	170,112	174,520	4,574	34,233
Revenues over (under) expenditures	11,557	11,895	4,408	(169,946)	29,659
			Fund amount held over 5 years =		\$0
Five-Year Revenue Test Using First In First Out Method					
Available Revenue Current Fiscal year	11,626	11,895	51,965	4,574	26,201
Available Revenue Prior FY (2 yr old funds)	2,082	11,626	11,895	-	8,031
Available Revenue Prior FY (3 yr old funds)	11,488	2,082	11,626	-	-
Available Revenue Prior FY (4 yr old funds)	10,423	11,488	2,082	-	-
Available Revenue Prior FY (5 yr old funds)	5,112	10,423	11,488	-	-
Available Revenue Greater then five Prior Fiscal Years	117,487	122,599	85,465	-	-
Total Revenue Available	158,218	170,112	174,520	4,574	34,233
<i>Project Funding - Contracted services costs for a DIF Study Update in Fiscal Year 2018/19, 20/21 and 22/23</i>					
<i>FY 20/21 & 21/22 expenditures for Developer Reimbursement</i>					
<i>No administration costs transferred out</i>					
<i>Note: DIF fee based on dellng unit equivalency of \$272/unit</i>					
Result: Five-year revenue test met in accordance with Government Code 66001.					
<i>Notes:</i>					
¹ In using the revenue and expenitures reports to report fees that have been held past the fifth year of the first deposit, the total expenditures and transfers out over the five-year period must add together. The computed total must be subtracted from the earliest fund balance plus any trasfers in for that year.					
² Sanitary Sewer - Westberry/Ellis Sewer Impact Fee Fund reports no money being held past the fifth year of first deposit.					

Financial Summary Report					
Development Impact Fee - Sanitary Sewer - Road 28 Sewer Interept					
Statement of Revenues, Expenitures, and Chages in Fund Balance					
Last Five Fiscal Years					
<i>DIF Account 40850000</i>	2018/19	2019/20	2020/21	2021/22	2022/23
Fund Balance Beginning of year	16,803	16,890	13,096	12,591	8,653
Revenues					
DIF Fee collected	-	-	-	-	-
Interest Earnings	187	206	109	62	95
Unrealized Gain/Loss on Invest	-	-	-	-	-
Realized Gain/Loss Sale of Inv	-	-	-	-	-
Total Revenues for year	187	206	109	62	95
Expenditures					
Contracted Services	100	-	614	-	62
Capital Outlays					
Transfers	-	4,000	-	4,000	4,000
Reclassify Prior Year PPA					
Total Expenditures for year	100	4,000	614	4,000	4,062
Fund Balance End of year	16,890	13,096	12,591	8,653	4,687
Revenues over (under) expenditures	87	(3,794)	(505)	(3,938)	(3,967)
				Fund amount held over 5 years =	\$4,027
Five-Year Revenue Test Using First In First Out Method					
Available Revenue Current Fiscal year	187	206	109	62	95
Available Revenue Prior FY (2 yr old funds)	20	187	206	109	62
Available Revenue Prior FY (3 yr old funds)	972	20	187	206	109
Available Revenue Prior FY (4 yr old funds)	4,152	972	20	187	206
Available Revenue Prior FY (5 yr old funds)	8,388	4,152	972	20	187
Available Revenue Greater then five Prior Fiscal Years	3,170	7,558	11,097	8,069	4,027
Total Revenue Available	16,890	13,096	12,591	8,653	4,687
<i>Project Funding - Contracted services costs for a DIF Study Update in Fiscal Year 2018/19, 20/21 and 22/23</i>					
<i>Transfer are payback to Sewer Fund loan</i>					
<i>No administration costs transferred out</i>					
<i>Note: DIF fee based on delling unit equivalency of \$716/unit</i>					
Result: Five-year revenue test met in accordance with Government Code 66001.					
<i>Notes:</i>					
¹ In using the revenue and expenitures reports to report fees that have been held past the fifth year of the first deposit, the total expenditures and transfers out over the five-year period must add together. The computed total must be subtracted from the earliest fund balance plus any trasfers in for that year.					
² Sanitary Sewer - Road 28 Sewer Interept					

Storm Drain

Finding: Purpose of Fee

The purpose of the Storm Drain Development Impact Fee Fund is for the installation of public storm drainage and flood control facilities within the city boundaries to service needs of future development.

Finding: Reasonable Relationship

There is a reasonable relationship between the fee and the purpose for which it is charged because (1) the fee is based on maintaining the City’s existing level of investment for storm drain infrastructure as a result of new development, (2) the fee is restricted to funding only those capital projects that improve or expand these facilities to accommodate service demand from new development, and (3) the fee may not be used for rehabilitation, maintenance, or operating costs of those facilities.

A reasonable relationship also exists between the fee and the purpose for which it is charged because the City is applying no more than the maximum legal impact fee amount to development projects.

Findings: Sources and Amounts of Funding to Complete Incomplete Improvemnts/Approximate Dates to Complete Incomplete Improvements

Project Name	Status	Estimated Completion date	Estimated Cost	Total Development Impact Fee Funded	% Impact Fee Funded
Storm drain impact fee – NW					
MUP-UDII Master Utility Pan Update II	Planned	2024/25	\$1,050,000	\$70,000	7
SD-13-PX Retention Basin Land Acquisition	Planned	On-going	\$205,050	\$33,300	16
SD-000997 NW Quad Storm Drain Improvement	Planned	2026/27 Or later	\$7,400,000	\$7,400,000	100
Storm drain impact fee – NE					
MUP-UDII Master Utility Pan Update II	Planned	2024/25	\$1,050,000	\$70,000	7
R-000072Ave 17/Sharon Blvd Improvements	Planned	Completed	\$5,310,910	\$68,210	<2
SD-13-PX Retention Basin Land Acquisition	Planned	On-going	\$205,050	\$63,300	31
SD-15-P7 Ellis St/Krohn St Retention Basin	Planned	2025/26	\$100,000	\$100,000	100

Storm drain impact fee – SW					
MUP-UDII Master Utility Pan Update II	Planned	2024/25	\$1,050,000	\$70,000	7
SD-13-PX Retention Basin Land Acquisition	Planned	On-going	\$205,050	\$20,000	10
SD-14-P11 Granada Dr/Ave 12.5 Retention Basin	Planned	2025/26	\$100,000	\$100,000	100
Storm drain impact fee – SE					
MUP-UDII Master Utility Pan Update II	Planned	2024/25	\$1,050,000	\$70,000	7
SD-000998 SE Quad Storm Drain Improvements	Planned	2026/26	\$17,500,000	\$17,500,000	100
Storm drain impact fee – Existing Service Area					
MUP-UDII Master Utility Pan Update II	Planned	2024/25	\$1,050,000	\$70,000	7
SD-00019 Lake Street Pipeline Clark to Wessmith	Planned	2024/25	\$250,000	\$75,000	30
SD-13-PX Retention Basin Land Acquisition	Planned	On-going	\$205,050	\$73,400	36
Storm drain impact fee – SCCC					
No funds on account					

Financial Summary Report					
Development Impact Fee - Storm Drain - NW Quadrant					
Statement of Revenues, Expenitures, and Chages in Fund Balance					
Last Five Fiscal Years					
<i>DIF Account 41050000</i>	2018/19	2019/20	2020/21	2021/22	2022/23
Fund Balance Beginning of year	497,346	557,660	635,071	1,016,195	1,261,577
Revenues					
DIF Fee collected	54,759	68,956	375,202	238,629	-
Interest Earnings	5,628	8,455	6,368	6,753	18,378
Unrealized Gain/Loss on Invest	-	-	-	-	-
Realized Gain/Loss Sale of Inv	-	-	-	-	-
Total Revenues for year	60,387	77,411	381,571	245,383	18,378
Expenditures					
Contracted Services	73	-	447	-	45
Capital Outlays					
Developer Reimbursements					
Transfers					
Other					
Total Expenditures for year	73	-	447	-	45
Fund Balance End of year	557,660	635,071	1,016,195	1,261,577	1,279,910
Revenues over (under) expenditures	60,314	77,411	381,124	245,383	18,333
		Fund amount held over 5 years = \$496,781			
Five-Year Revenue Test Using First In First Out Method					
Available Revenue Current Fiscal year	60,387	77,411	381,571	245,383	18,378
Available Revenue Prior FY (2 yr old funds)	2,506	60,387	77,411	381,571	245,383
Available Revenue Prior FY (3 yr old funds)	48,705	2,506	60,387	77,411	381,571
Available Revenue Prior FY (4 yr old funds)	62,616	48,705	2,506	60,387	77,411
Available Revenue Prior FY (5 yr old funds)	21,012	62,616	48,705	2,506	60,387
Available Revenue Greater then five Prior Fiscal Years	362,435	383,447	445,615	494,320	496,781
Total Revenue Available	557,660	635,071	1,016,195	1,261,577	1,279,910
<i>Project Funding - Contracted services costs for a DIF Study Update in Fiscal Year 2018/19, 20/21 and 22/23</i>					
Result: Five-year revenue test met in accordance with Government Code 66001.					
<i>Notes:</i>					
¹ In using the revenue and expenitures reports to report fees that have been held past the fifth year of the first deposit, the total expenditures and transfers out over the five-year period must add together. The computed total must be subtracted from the earliest fund balance plus any trasfers in for that year.					
² Storm Drain - NW Quadrant Impact Fee Fund reports no money being held past the fifth year of first deposit.					

Financial Summary Report					
Development Impact Fee - Storm Drain - NE Quadrant					
Statement of Revenues, Expenitures, and Chages in Fund Balance					
Last Five Fiscal Years					
<i>DIF Account 41060000</i>	2018/19	2019/20	2020/21	2021/22	2022/23
Fund Balance Beginning of year	182,945	273,114	277,009	211,106	243,723
Revenues					
DIF Fee collected	87,610	-	-	30,994	107,673
Interest Earnings	2,559	3,894	2,308	1,622	5,394
Unrealized Gain/Loss on Invest	-	-	-	-	-
Realized Gain/Loss Sale of Inv	-	-	-	-	-
Total Revenues for year	90,169	3,894	2,308	32,616	113,067
Expenditures					
Contracted Services					
Capital Outlays	-	-	68,210	-	-
Transfers					
Reverse Prior Year Encumbrances					
Total Expenditures for year	-	-	68,210	-	-
Fund Balance End of year	273,114	277,009	211,106	243,723	356,789
Revenues over (under) expenditures	90,169	3,894	(65,902)	32,616	113,067
			Fund amount held over 5 years =	\$114,735	
Five-Year Revenue Test Using First In First Out Method					
Available Revenue Current Fiscal year	90,169	3,894	2,308	32,616	113,067
Available Revenue Prior FY (2 yr old funds)	7,689	90,169	3,894	2,308	32,616
Available Revenue Prior FY (3 yr old funds)	757	7,689	90,169	3,894	2,308
Available Revenue Prior FY (4 yr old funds)	1,585	757	7,689	90,169	3,894
Available Revenue Prior FY (5 yr old funds)	2,139	1,585	757	7,689	90,169
Available Revenue Greater then five Prior Fiscal Years	170,776	172,914	106,289	107,047	114,735
Total Revenue Available	273,114	277,009	211,106	243,723	356,789
<i>FY 20/21 Capital Outlay of \$68,210 is an encumbrance against a now completed and reimbursed improvement at Avenue 17 and Sharon No refunds were made.</i>					
Result: Five-year revenue test met in accordance with Government Code 66001.					
<i>Notes:</i>					
¹ In using the revenue and expenitures reports to report fees that have been held past the fifth year of the first deposit, the total expenditures and transfers out over the five-year period must add together. The computed total must be subtracted from the earliest fund balance plus any trasfers in for that year.					
² Storm Drain - NE Quadrant Impact Fee Fund reports some funds being held past the fifth year of first deposit. There are multiple planned projects not including possible developer reimbursements that will expend these and other funds that may age beyond 5 years.					

Financial Summary Report					
Development Impact Fee - Storm Drain - SW Quadrant					
Statement of Revenues, Expenitures, and Chages in Fund Balance					
Last Five Fiscal Years					
<i>DIF Account 41070000</i>	2018/19	2019/20	2020/21	2021/22	2022/23
Fund Balance Beginning of year	2,285	2,780	3,095	3,752	3,840
Revenues					
DIF Fee collected	-	-	-	-	118,750
Interest Earnings	495	315	656	88	1,537
Unrealized Gain/Loss on Invest	-	-	-	-	-
Realized Gain/Loss Sale of Inv	-	-	-	-	-
Total Revenues for year	495	315	656	88	120,287
Expenditures					
Contracted Services					
Capital Outlays					
Transfers					
Other					
Total Expenditures for year	-	-	-	-	-
Fund Balance End of year	2,780	3,095	3,752	3,840	124,127
Revenues over (under) expenditures	495	315	656	88	120,287
	Fund amount held over 5 years =				\$2,285
Five-Year Revenue Test Using First In First Out Method					
Available Revenue Current Fiscal year	495	315	656	88	120,287
Available Revenue Prior FY (2 yr old funds)	2,285	495	315	656	88
Available Revenue Prior FY (3 yr old funds)	-	2,285	495	315	656
Available Revenue Prior FY (4 yr old funds)	-	-	2,285	495	315
Available Revenue Prior FY (5 yr old funds)	-	-	-	2,285	495
Available Revenue Greater then five Prior Fiscal Years	-	-	-	-	2,285
Total Revenue Available	2,780	3,095	3,752	3,840	124,127
<p><i>No projects budgeted.</i></p> <p><i>No refunds were made.</i></p> <p><i>No transfers were made for debt service</i></p>					
Result: Five-year revenue test met in accordance with Government Code 66001.					
<i>Notes:</i>					
¹ In using the revenue and expenitures reports to report fees that have been held past the fifth year of the first deposit, the total expenditures and transfers out over the five-year period must add together. The computed total must be subtracted from the earliest fund balance plus any trasfers in for that year.					
² Storm Drain - SW Quadrant Impact Fee Fund reports some funds being held past the fifth year of first deposit. There are muple planned projects not including possible developer reimbursements that will expend these and other funds that may age beyond 5 years.					

Financial Summary Report					
Development Impact Fee - Storm Drain - SE Quadrant					
Statement of Revenues, Expenitures, and Chages in Fund Balance					
Last Five Fiscal Years					
<i>DIF Account 41080000</i>	2018/19	2019/20	2020/21	2021/22	2022/23
Fund Balance Beginning of year	338,875	339,204	344,041	345,907	(33,845)
Revenues					
DIF Fee collected	-	-	-	-	309,017
Interest Earnings	3,763	4,837	2,864	817	1,289
Unrealized Gain/Loss on Invest	-	-	-	-	-
Realized Gain/Loss Sale of Inv	-	-	-	-	-
Total Revenues for year	3,763	4,837	2,864	817	310,305
Expenditures					
Contracted Services	33	-	205	-	21
Capital Outlays	3,400	-	793	11,541	
Developer Reimbursement	-	-	-	-	270,000
Land Purchases	-	-	-	369,028	
Other					
Total Expenditures for year	3,433	-	998	380,569	270,021
Fund Balance End of year	339,204	344,041	345,907	(33,845)	6,440
Revenues over (under) expenditures	330	4,837	1,866	(379,752)	40,285
				Fund amount held over 5 years =	\$0
Five-Year Revenue Test Using First In First Out Method					
Available Revenue Current Fiscal year	3,763	4,837	2,864	-	6,440
Available Revenue Prior FY (2 yr old funds)	330	3,763	4,837	-	-
Available Revenue Prior FY (3 yr old funds)	3,817	330	3,763	-	-
Available Revenue Prior FY (4 yr old funds)	13,534	3,817	330	-	-
Available Revenue Prior FY (5 yr old funds)	31,771	13,534	3,817	-	-
Available Revenue Greater then five Prior Fiscal Years	285,989	317,761	330,297	-	-
Total Revenue Available	339,204	344,041	345,907	-	6,440
<i>Project Funding - Contracted services costs for a DIF Study Update in Fiscal Year 2018/19, 20/21 and 22/23</i>					
<i>Land Purchase - Purchase Storm System Master Plan Basin (SiennaBasin - SD-P18)</i>					
<i>Capital Outlays - Multiple projects</i>					
Result: Five-year revenue test met in accordance with Government Code 66001.					
<i>Notes:</i>					
¹ In using the revenue and expenitures reports to report fees that have been held past the fifth year of the first deposit, the total expenditures and transfers out over the five-year period must add together. The computed total must be subtracted from the earliest fund balance plus any trasfers in for that year.					
² Storm Drain - SE Quadrant Impact Fee Fund reports some funds being held past the fifth year of first deposit. There are multiple planned projects not including possible developer reimbursements that will expend these and other funds that may age beyond 5 years.					

Financial Summary Report					
Development Impact Fee - Storm Drain - Existing Area					
Statement of Revenues, Expenitures, and Chages in Fund Balance					
Last Five Fiscal Years					
<i>DIF Account 41040000</i>	2018/19	2019/20	2020/21	2021/22	2022/23
Fund Balance Beginning of year	824,182	1,042,054	1,276,069	1,454,081	1,703,331
Revenues					
DIF Fee collected	207,396	316,764	168,121	240,293	178,075
Interest Earnings	10,749	16,880	11,566	8,957	25,787
Unrealized Gain/Loss on Invest	-	-	-	-	-
Realized Gain/Loss Sale of Inv	-	-	-	-	-
Total Revenues for year	218,146	333,644	179,687	249,250	203,862
Expenditures					
Contracted Services	274	2	1,675	-	169
Capital Outlays					99,554
Developer Reimbursements	-	99,628	-	-	
Transfers					
Reverse Prior Year Encumbrances					
Total Expenditures for year	274	99,629	1,675	-	99,723
Fund Balance End of year	1,042,054	1,276,069	1,454,081	1,703,331	1,807,470
Revenues over (under) expenditures	217,872	234,015	178,013	249,250	104,139
				Fund amount held over 5 years =	\$622,881
Five-Year Revenue Test Using First In First Out Method					
Available Revenue Current Fiscal year	218,146	333,644	179,687	249,250	203,862
Available Revenue Prior FY (2 yr old funds)	204,003	218,146	333,644	179,687	249,250
Available Revenue Prior FY (3 yr old funds)	157,791	204,003	218,146	333,644	179,687
Available Revenue Prior FY (4 yr old funds)	180,546	157,791	204,003	218,146	333,644
Available Revenue Prior FY (5 yr old funds)	281,569	180,546	157,791	204,003	218,146
Available Revenue Greater then five Prior Fiscal Years	-	181,939	360,811	518,602	622,881
Total Revenue Available	1,042,054	1,276,069	1,454,081	1,703,331	1,807,470
<i>Project Funding - Contracted services costs for a DIF Study Update in Fiscal Year 2018/19, 20/21 and 22/23</i>					
<i>Capital Outlay - Purchase Storm System Master Plan Basin (SiennaBasin - SD-P18)</i>					
Result: Five-year revenue test met in accordance with Government Code 66001.					
<i>Notes:</i>					
¹ In using the revenue and expenitures reports to report fees that have been held past the fifth year of the first deposit, the total expenditures and transfers out over the five-year period must add together. The computed total must be subtracted from the earliest fund balance plus any trasfers in for that year.					
² Storm Drain - Existing Area Impact Fee Fund reports some funds being held past the fifth year of first deposit. There are multiple planned projects not including possible developer reimbursements that will expend these and other funds that may age beyond 5 years.					