

AB 1600 DEVELOPMENT IMPACT FEE ANNUAL REPORT

FISCAL YEAR 2021-22

City of San Luis Obispo, California



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City of San Luis Obispo

AB 1600 Annual Report and Findings

The City of San Luis Obispo has an adopted Development Fee program, governed under AB 1600 which is otherwise known as the Mitigation Fee Act and is codified in Government Code §§ 66000 et seq. The power to exact development impact fees arises from the city's police power to protect public health, safety, and welfare. (Cal. Const., Art. XI, § 7.) The police power allows a city to act in the interest of its citizenry and to enact and enforce ordinances and regulations that are not in conflict with state law. Charter cities have the additional power to regulate by virtue of their plenary authority with respect to municipal affairs. (Cal. Const., Art. XI, § 5.)

AB 1600 Mitigation Fee Act

AB 1600 applies to all local agencies in the state, including all general law and charter cities. (Gov. Code § 66000(c).) However, AB 1600 does not apply to every fee or exaction collected by a local agency. AB 1600 only applies when a local agency imposes a fee on an applicant in connection with the approval of a development project to defray all or a portion of the cost of public facilities related to the project. (Gov. Code § 66001.) "Public facilities" are defined to include public improvements, public services, and community amenities. (Gov. Code § 66000(d).)

Definition of Development Impact Fees

A development impact fee is a monetary exaction other than a tax or special assessment that is charged by a local governmental agency to an applicant in connection with the approval of a development project to defray all or a portion of the cost of public facilities related to the development project. (Gov. Code § 66000(b).) A development impact fee is not a tax or special assessment; by its definition, a fee is voluntary and must be related to the cost of the service provided by the local agency. If a development impact fee does not relate to the impact created by development or exceeds the reasonable cost of providing the public service, then the fee may be declared a special tax and must then be subject to two-thirds voter approval. (Cal. Const., Art. XIII A, § 4.)

Annual Accounting for Fees

Funds collected for each capital facility or service shall be deposited in separate accounts and not commingled with any other funds for other impact fees. (Gov. Code § 66006(a).) While funds are accruing for individual capital facilities, the city must keep track of each fund and provide an annual report. (Gov. Code § 66006(b).)

Annual Report

This report is submitted to satisfy the requirements of AB 1600 and identifies the amount of each development impact fee collected, the disbursements made from each fee type, and the amount of interest apportioned to each fee balance during the 2021-22 fiscal year. Accompanying the report is information specifically prepared

to reflect each fee type and the aging of the balance held by the City. Per AB1600, each fee collected to mitigate a specific impact must be spent within five years of collection. If the fee is held beyond this time frame due to specific circumstances or insufficient collection for the needed improvements, the City Council must make specific findings to continue holding the fees. Otherwise, the fees are subject to refund.

As required by law, the development impact fee report has been available for public inspection in the Finance Department, prior to the City Council's public meeting. Notice was posted on the City Clerk's bulletin board in front of City Hall on December 31, 2022.

The schedules referred to above provide a breakdown of the individual fee balances on hand as of June 30, 2022, based on unaudited information. The Mitigation Fee Act requires that this report include the following information:

1. The amount of each fee. (Exhibit A)
2. The amount of developer fees disbursed on each project for the year just ended. (Exhibit B)
3. The amount of developer fees collected for the year just ended. (Exhibit C)
4. The amount of interest earned by the developer fees for the year just ended.
5. Any other income received that is related to the projects, if applicable.
6. The beginning and ending fund balance for each development fee account.
7. The total cost of projects undertaken during the last year and the percentage of the project cost paid out of developer fees.
8. The 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 and the public improvement remains incomplete.
9. The amount and purpose of all inter-fund transfers during the last year.
10. The following is a brief description of the purpose of the fee and the nature of projects funded in the current year.

AB 1600 Development Impact Fees Fund Details

Park Development Impact Fee, Quimby Fees and Open Space Funds



Parkland In-Lieu Quimby Fee - Fund 501

This parkland in-lieu fee was established per the AB 1191 Act, also known as the Quimby Act; it authorizes the City to require residential subdivisions to dedicate land for parks or pay fees instead of dedication. On the other hand, impact fees may be collected to pay for parkland (for projects not involving a subdivision), park improvements, community centers, recreation facilities, trails, open space, etc. Even though this is not an impact fee as defined by the AB 1600 Act, the fund is included in this report for transparency and public engagement.

As of June 30, 2022, the fund balance of 501 was \$3,107,198. No funds have been held for more than five years, regardless any amount is not subject to findings or refund per the Quimby Act. Of this balance, \$143,044 is in the form of loans receivable for deferred payment of impact fees related to affordable housing developments.

Exhibit B includes the list of projects funded with the \$340,395 expended from this specific fund in the last fiscal year.

Last Five Fiscal Years

Description	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22
Revenue					
Fees	\$ 457,508	\$ 1,653,597	\$ 1,249,959	\$ 1,882,177	\$ 117,604
Interest	\$ 24,617	\$ 119,458	\$ 137,453	\$ 941	\$ (84,394)
Other Revenue	\$ (1,590)	\$ -	\$ -	\$ -	\$ 8,915
Transfers In	\$ -	\$ -	\$ -	\$ 128,041	
Total Revenue	\$ 480,535	\$ 1,773,055	\$ 1,387,412	\$ 2,011,159	\$ 42,125
Expenditures					
Expenses	\$ 217,193	\$ 34,321	\$ 206,514	\$ 12,023	\$ 340,395
Reimbursements	\$ -	\$ 573,419	\$ -	\$ -	
Transfers Out**	\$ 160,000	\$ -	\$ -	\$ 3,303,228	
Total Expenditures	\$ 377,193	\$ 607,740	\$ 206,514	\$ 3,315,251	\$ 340,395
Fund Balance Beginning Year	\$ 2,260,005	\$ 2,363,347	\$ 3,528,662	\$ 4,709,560	\$ 3,405,468
Fund Balance End of Year	\$ 2,363,347	\$ 3,528,662	\$ 4,709,560	\$ 3,405,468	\$ 3,107,198
Loans Receivable*					\$ 143,044
Available Fund Balance End of Year	\$ 2,363,347	\$ 3,528,662	\$ 4,709,560	\$ 3,405,468	\$ 2,964,154

*Loans receivable reduce the amount of funding available for future spending and represent deferred income

Five-Year Revenue Test

Current Fiscal Year	\$ 33,210
Prior Fiscal Year (2 yr-old Funds)	\$ 1,883,118
Prior Fiscal Year (3 yr-old Funds)	\$ 322,755
Prior Fiscal Year (4 yr-old Funds)	\$ 847,667
Prior Fiscal Year (5 yr-old Funds)	\$ 127,885
Funds Attributed to Last Five Years	\$ 3,214,635
In Excess of Five Prior Fiscal Years	\$ (107,437) <i>Not subject to findings or refund per Quimby Fee Act</i>
Total Ending Balance	\$ 3,107,198

**Transfer to other funds for transparency. \$958,944 prior to FY 17-18; \$354,240 FY 2017-18; \$925,388 FY 18-19; \$430,022 FY 19-20;

Open Space Protection Impact Fee – Fund 502

This impact fee was established to address the need to acquire new open space lands commensurate with similar land lost to development projects.

As of June 30, 2022, the fund balance of 502 was \$12,949, no fees were collected associated with the Open Space Protection Fund, and no balance attributed to impact fees has been held in the last 5 years. The fund balance at the beginning of fiscal year 17-18 is attributable to other funding sources and is not impact fees related.

Last Five Fiscal Years

Description	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22
Revenue					
Fees	\$ -	\$ -	\$ -	\$ 5	\$ -
Interest	\$ 7,025	\$ 9,905	\$ (383)	\$ -	\$ (467)
Other Revenue	\$ (512)	\$ 89,559	\$ 200,000	\$ -	\$ -
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ 6,513	\$ 99,464	\$ 199,617	\$ 5	\$ (467)
Expenditures					
Expenses	\$ -	\$ 839,792	\$ 34,235	\$ (1)	\$ -
Reimbursements	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ 6,900
Total Expenditures	\$ -	\$ 839,792	\$ 34,235	\$ (1)	\$ 6,900
Fund Balance Beginning Year	\$ 588,743	\$ 595,256	\$ (145,072)	\$ 20,310	\$ 20,316
Fund Balance End of Year	\$ 595,256	\$ (145,072)	\$ 20,310	\$ 20,316	\$ 12,949

Five-Year Revenue Test

<i>Balances from other revenue (5 years)</i>	\$ 6,513	
<i>Balances from Impact Fees (5 years)</i>	\$ -	<i>If number positive - funds subject to findings or refund</i>

Citywide Parkland Development Impact Fee – Fund 510

This impact fee was established for the acquisition of land to construct community parks intended for access and use by the entire city. Starting the fiscal year 20-21, a reorganization of the impact fees chart of accounts was approved to facilitate the accounting, controlling, and reporting of development impact fees. Fund 510 was created to separate the accounting of citywide development impact fees from Quimby in-lieu fees. Transfers from the Parkland In-Lieu Quimby Fee Fund have been attributed to fiscal year 19-20.

As of June 30, 2022, the fund balance of 510 was \$658,029 and no Parkland Development Impact Fees funds have been held longer than five years. Of this balance, \$446,826 is in the form of loans receivable for deferred payment of impact fees related to affordable housing developments.

Last Five Fiscal Years

Description	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22
Revenue					
Fees	\$ -	\$ -	\$ -	\$ 231,592	\$ 121,734
Interest	\$ -	\$ -	\$ -	\$ 88	\$ (13,138)
Other Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers In	\$ -	\$ -	\$ -	\$ 317,753	\$ -
Total Revenue	\$ -	\$ -	\$ -	\$ 549,433	\$ 108,596
Expenditures					
Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
Reimbursements	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance Beginning Year	\$ -	\$ -	\$ -	\$ -	\$ 549,433
Fund Balance End of Year	\$ -	\$ -	\$ -	\$ 549,433	\$ 658,029
Loans Receivable*					\$ 446,826
Available Fund Balance End of Year	\$ -	\$ -	\$ -	\$ 549,433	\$ 211,203

*Loans receivable reduce the amount of funding available for future spending and represent deferred income

Five-Year Revenue Test

Current Fiscal Year	\$ 108,596
Prior Fiscal Year (2 yr-old Funds)	\$ 231,680
Prior Fiscal Year (3 yr-old Funds)	\$ 317,753
Prior Fiscal Year (4 yr-old Funds)	\$ -
Prior Fiscal Year (5 yr-old Funds)	\$ -
Funds Attributed to Last Five Years	\$ 658,029
In Excess of Five Prior Fiscal Years	\$ - <i>If number positive - funds subject to findings or refund</i>
Total Ending Balance	\$ 658,029

**Transfer from Fund 501 for transparency. \$317,753 FY 19-20

Citywide Park Improvement Impact Fee – Fund 519

This impact fee was established for the improvement of new and existing community parks intended for access and use by the entire city. This fund was also created with the reorganization of the chart of accounts to account separately for Citywide Park Improvement Impact Fees. Transfers from the Parkland In-Lieu Quimby Fee Fund have been attributed to fiscal year 19-20.

As of June 30, 2022, the fund balance of 510 was \$1,008,615 and no Park Improvement Impact Fees funds have been held longer than five years. Of this balance, \$82,807 is in the form of loans receivable for deferred payment of impact fees related to affordable housing developments.

Last Five Fiscal Years

Description	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22
Revenue					
Fees	\$ -	\$ -	\$ -	\$ 517,621	\$ 190,868
Interest	\$ -	\$ -	\$ -	\$ 108	\$ (20,015)
Other Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers In**	\$ -	\$ -	\$ -	\$ 320,033	\$ -
Total Revenue	\$ -	\$ -	\$ -	\$ 837,762	\$ 170,853
Expenditures					
Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
Reimbursements	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance Beginning Year	\$ -	\$ -	\$ -	\$ -	\$ 837,762
Fund Balance End of Year	\$ -	\$ -	\$ -	\$ 837,762	\$ 1,008,615
Loans Receivable*					\$ 82,807
Available Fund Balance End of Year	\$ -	\$ -	\$ -	\$ 837,762	\$ 925,808

*Loans receivable reduce the amount of funding available for future spending and represent deferred income

Five-Year Revenue Test

Current Fiscal Year	\$ 170,853
Prior Fiscal Year (2 yr-old Funds)	\$ 517,729
Prior Fiscal Year (3 yr-old Funds)	\$ 320,033
Prior Fiscal Year (4 yr-old Funds)	\$ -
Prior Fiscal Year (5 yr-old Funds)	\$ -
Funds Attributed to Last Five Years	\$ 1,008,615
In Excess of Five Prior Fiscal Years	\$ - <i>If number positive - funds subject to findings or refund</i>
Total Ending Balance	\$ 1,008,615

**Transfer from Fund 501 for transparency. \$320,033 FY 19-20

Orcutt Area Park Impact Fee – Fund 511

This impact fee was established for the acquisition and improvement of community parks and existing park facilities intended for access and use by the entire city but specifically by the Orcutt Area residents. Fund 511 was also created as part of the reorganization of the development impact fees charts of accounts to facilitate the accounting of park fees related to the Orcutt Area Specific Plan Development Agreement. Transfers from the Parkland In-Lieu Quimby Fee Fund have been attributed to their corresponding fiscal year.

As of June 30, 2022, the fund balance of 510 was \$2,043,551 and no Orcutt Area Impact Fees funds have been held longer more than five years. \$284,404 was reimbursed to Righetti Ranch, LLC as part of a reimbursement agreement in place based on the private land this developer dedicated for the construction of a park in Orcutt area.

Last Five Fiscal Years

Description	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22
Revenue					
Fees	\$ -	\$ -	\$ -	\$ 1,277,620	\$ 130,976
Interest	\$ -	\$ -	\$ -	\$ 378	\$ (51,551)
Other Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers In*	\$ -	\$ -	\$ -	\$ 1,355,410	\$ -
Total Revenue	\$ -	\$ -	\$ -	\$ 2,633,408	\$ 79,425
Expenditures					
Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
Reimbursements	\$ -	\$ -	\$ -	\$ 366,801	\$ 284,404
Transfers Out	\$ -	\$ -	\$ -	\$ 18,077	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ 384,878	\$ 284,404
Fund Balance Beginning Year	\$ -	\$ -	\$ -	\$ -	\$ 2,248,530
Fund Balance End of Year	\$ -	\$ -	\$ -	\$ 2,248,530	\$ 2,043,551

Five-Year Revenue Test

Current Fiscal Year	\$ 79,425
Prior Fiscal Year (2 yr-old Funds)	\$ 1,277,998
Prior Fiscal Year (3 yr-old Funds)	\$ 430,022
Prior Fiscal Year (4 yr-old Funds)	\$ 925,388
Prior Fiscal Year (5 yr-old Funds)	\$ -
Funds Attributed to Last Five Years	\$ 2,712,833
In Excess of Five Prior Fiscal Years	\$ (669,282) <i>If number positive - funds subject to findings or refund</i>
Total Ending Balance	\$ 2,043,551

*Transfer from Fund 501 for transparency. \$430,022 FY 19-20; \$925,388 FY 18-19

Margarita Area Park Impact Fee – Fund 512

This impact fee was established for the acquisition and improvement of community parks and existing park facilities intended for access and use by the entire city but specifically by the Margarita area residents. This is a new fund created with the reorganization of the chart of accounts to account separately for fees collected in this specific area. Transfers from the Parkland In-Lieu Quimby Fee Fund have been attributed to their corresponding fiscal year.

As of June 30, 2022, the fund balance of 512 was \$1,668,915 and a total of \$958,944 has been held for more than five years. Therefore, the City Council needs to make a finding regarding the need of the funding and an approximate timeline for use of the funding.

Finding: *The park planned to be constructed in the Margarita area includes various funding sources such as General fund allocations, impact fees and grants. Currently, the project is on hold since the land zoned for park space is privately owned and the current owners are not interested in selling. The City still anticipates using the funds collected for the MASP park at the time the landowner decides to sell or develop.*

Last Five Fiscal Years

Description	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22
Revenue					
Fees	\$ -	\$ -	\$ -	\$ 319,388	\$ 74,989
Interest	\$ -	\$ -	\$ -	\$ 269	\$ (38,915)
Other Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers In*	\$ -	\$ -	\$ -	\$ 1,313,184	\$ -
Total Revenue	\$ -	\$ -	\$ -	\$ 1,632,841	\$ 36,074
Expenditures					
Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
Reimbursements	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance Beginning Year	\$ -	\$ -	\$ -	\$ -	\$ 1,632,841
Fund Balance End of Year	\$ -	\$ -	\$ -	\$ 1,632,841	\$ 1,668,915

Five-Year Revenue Test

Current Fiscal Year	\$ 36,074	
Prior Fiscal Year (2 yr-old Funds)	\$ 319,657	
Prior Fiscal Year (3 yr-old Funds)	\$ -	
Prior Fiscal Year (4 yr-old Funds)	\$ -	
Prior Fiscal Year (5 yr-old Funds)	\$ 354,240	
Funds Attributed to Last Five Years	\$ 709,971	
In Excess of Five Prior Fiscal Years	\$ 958,944	<i>If number positive - funds subject to findings or refund</i>
Total Ending Balance	\$ 1,668,915	

*Transfer from Fund 501 for transparency. \$354,240 FY 17-18; \$958,944 prior years

Transportation Development Impact Fee Funds



Citywide Transportation Impact Fee – Fund 507

This impact fee was established for the expansion of transportation facilities and travel lanes within the City. Exhibit B contains several active projects that were funded by this fee for which a total of \$3,208,929 was expended in the last fiscal year. Also, \$312,152 was reimbursed to developers upon stipulations contained in different reimbursement agreements in place.

As of June 30, 2022, the fund balance of 507 was \$7,203,097 and no funds were held for longer than five years. Of this balance, \$1,164,368 is in the form of loans receivable for deferred payment of impact fees related to affordable housing developments.

Last Five Fiscal Years

Description	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22
Revenue					
Fees	\$ 1,230,254	\$ 2,034,421	\$ 2,157,533	\$ 3,065,470	\$ 1,715,909
Interest	\$ 558	\$ 261,924	\$ 252,654	\$ 2,509	\$ (236,024)
Other Revenue	\$ (6,208)	\$ 41,964	\$ -	\$ -	\$ -
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ 1,224,604	\$ 2,338,309	\$ 2,410,187	\$ 3,067,979	\$ 1,479,885
Expenditures					
Expenses	\$ 1,657,916	\$ 1,250,571	\$ 1,186,114	\$ 1,542,832	\$ 3,208,929
Reimbursements	\$ -	\$ -	\$ -	\$ 367,755	\$ 312,156
Transfers Out	\$ 250,000	\$ 250,000	\$ 280,000	\$ 288,751	\$ 280,000
Total Expenditures	\$ 1,907,916	\$ 1,500,571	\$ 1,466,114	\$ 2,199,338	\$ 3,801,085
Fund Balance Beginning Year	\$ 7,557,157	\$ 6,873,845	\$ 7,711,583	\$ 8,655,656	\$ 9,524,297
Fund Balance End of Year	\$ 6,873,845	\$ 7,711,583	\$ 8,655,656	\$ 9,524,297	\$ 7,203,097
Loans Receivable*					\$ 1,164,368
Available Fund Balance End of Year	\$ 6,873,845	\$ 7,711,583	\$ 8,655,656	\$ 9,524,297	\$ 6,038,729

*Loans receivable reduce the amount of funding available for future spending and represent deferred income

Five-Year Revenue Test

Current Fiscal Year	\$ 1,479,885
Prior Fiscal Year (2 yr-old Funds)	\$ 3,067,979
Prior Fiscal Year (3 yr-old Funds)	\$ 2,410,187
Prior Fiscal Year (4 yr-old Funds)	\$ 2,296,345
Prior Fiscal Year (5 yr-old Funds)	\$ 1,230,812
Funds Attributed to Last Five Years	\$10,485,208
In Excess of Five Prior Fiscal Years	\$ (3,282,111) <i>If number positive - funds subject to findings or refund</i>
Total Ending Balance	\$ 7,203,097

Airport Area Transportation Impact Fee – Fund 503

This impact fee was established for the expansion of transportation facilities in and around the airport area. On April 3, 2018, the City Council adopted a resolution in compliance with AB1600 that consolidated this fee program into the Citywide Transportation Impact Fee Program. However, the fund is still active to properly account for the fees that were collected in the past and that must be spent on transportation projects specifically in the Airport area.

As of June 30, 2022, the fund balance of 503 was \$675,536 and \$606,761 has been held for more than five years. Therefore, the City Council needs to make a finding regarding the need of the funding and an approximate timeline for use of the funding.

Finding: *The funds held as part of the planned Prado Road Interchange will mitigate transportation impacts in this area. All funds are anticipated to be collected and construction is programmed to initiate in summer 2025.*

Last Five Fiscal Years

Description	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22
Revenue					
Fees	\$ -	\$ 2,097	\$ 827	\$ 400	\$ 1,508
Interest	\$ 12,259	\$ 39,168	\$ 33,425	\$ 262	\$ (21,171)
Other Revenue		\$ -	\$ -	\$ -	\$ -
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ 12,259	\$ 41,265	\$ 34,252	\$ 662	\$ (19,663)
Expenditures					
Expenses	\$ -	\$ 8,992	\$ 46,188	\$ 245,534	\$ 201,495
Reimbursements	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ 8,992	\$ 46,188	\$ 245,534	\$ 201,495
Fund Balance Beginning Year	\$ 1,108,970	\$ 1,121,229	\$ 1,153,502	\$ 1,141,566	\$ 896,694
Fund Balance End of Year	\$ 1,121,229	\$ 1,153,502	\$ 1,141,566	\$ 896,694	\$ 675,536

Five-Year Revenue Test

Current Fiscal Year	\$ (19,663)
Prior Fiscal Year (2 yr-old Funds)	\$ 662
Prior Fiscal Year (3 yr-old Funds)	\$ 34,252
Prior Fiscal Year (4 yr-old Funds)	\$ 41,265
Prior Fiscal Year (5 yr-old Funds)	\$ 12,259
Funds Attributed to Last Five Years	\$ 68,775
In Excess of Five Prior Fiscal Years	\$ 606,761 <i>If number positive - funds subject to findings or refund</i>
Total Ending Balance	\$ 675,536

Los Osos Valley Road Transportation Impact Fee – Fund 504

This add-on impact fee was established for the expansion of capacity for the Los Osos Valley Road (LOVR) interchange at US 101 for construction, project management, and inspection. Though the project has been completed, this fund is in place to record the amounts collected that must be reimbursed to Costco Wholesale Corporation for the improvements already constructed at the LOVR interchange.

As of June 30, 2022, the fund balance of 504 was \$584,365 and no funds have been held longer than 5 years.

Last Five Fiscal Years

Description	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22
Revenue					
Fees	\$ -	\$ 586,015	\$ -	\$ -	\$ 126,726
Interest	\$ 3,091	\$ 29,509	\$ 26,656	\$ 124	\$ (12,091)
Other Revenue		\$ -	\$ -	\$ -	\$ -
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ 3,091	\$ 615,524	\$ 26,656	\$ 124	\$ 114,635
Expenditures					
Expenses	\$ 34,518	\$ -	\$ 270,094	\$ -	\$ -
Reimbursements	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 34,518	\$ -	\$ 270,094	\$ -	\$ -
Fund Balance Beginning Year	\$ 128,947	\$ 97,520	\$ 713,044	\$ 469,606	\$ 469,730
Fund Balance End of Year	\$ 97,520	\$ 713,044	\$ 469,606	\$ 469,730	\$ 584,365

Five-Year Revenue Test

Current Fiscal Year	\$ 114,635
Prior Fiscal Year (2 yr-old Funds)	\$ 124
Prior Fiscal Year (3 yr-old Funds)	\$ 26,656
Prior Fiscal Year (4 yr-old Funds)	\$ 615,524
Prior Fiscal Year (5 yr-old Funds)	\$ 3,091
Funds Attributed to Last Five Years	\$ 760,030
In Excess of Five Prior Fiscal Years	\$ (175,665) <i>If number positive - funds subject to findings or refund</i>
Total Ending Balance	\$ 584,365

San Luis Ranch Transportation Impact Fee – Fund 514

This impact fee was established for the expansion of transportation facilities in and around the San Luis Ranch area, the fee is distinguished from the Citywide TIF following the development agreement between the City and San Luis Ranch LLC. The agreement was approved and adopted by Council in 2018.

As of June 30, 2022, the fund balance of 514 was \$438,855 and no funds have been held longer than 5 years.

Last Five Fiscal Years

Description	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22
Revenue					
Fees	\$ -	\$ -	\$ -	\$ -	\$ 457,690
Interest	\$ -	\$ -	\$ -	\$ -	\$ (2,187)
Other Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ 10,000
Total Revenue	\$ -	\$ -	\$ -	\$ -	\$ 465,503
Expenditures					
Expenses	\$ -	\$ -	\$ -	\$ -	\$ 6,648
Reimbursements	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 6,648
Fund Balance Beginning Year	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance End of Year	\$ -	\$ -	\$ -	\$ -	\$ 458,855

Five-Year Revenue Test

Current Fiscal Year	\$ 465,503
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)	\$ -
Funds Attributed to Last Five Years	\$ 465,503
In Excess of Five Prior Fiscal Years	\$ (6,648) <i>If number positive - funds subject to findings or refund</i>
Total Ending Balance	\$ 458,855

Orcutt Area Transportation Impact Fee – Fund 515

This impact fee was established for the expansion of transportation facilities in and around the Orcutt area. As of June 30, 2022, the fund balance of 515 was \$1,392,255 and no funds have been held longer than 5 years.

This fund was also created with the reorganization of the chart of accounts to account separately for Orcutt Area Transportation Impact Fees following the Orcutt Area Specific Plan Agreement in place.

Last Five Fiscal Years

Description	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22
Revenue					
Fees	\$ -	\$ -	\$ -	\$ 909,090	\$ 728,999
Interest	\$ -	\$ -	\$ -	\$ 51	\$ (29,355)
Other Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ -	\$ -	\$ -	\$ 909,141	\$ 699,645
Expenditures					
Expenses	\$ -	\$ -	\$ -	\$ 216,531	\$ -
Reimbursements	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ 216,531	\$ -
Fund Balance Beginning Year	\$ -	\$ -	\$ -	\$ -	\$ 692,610
Fund Balance End of Year	\$ -	\$ -	\$ -	\$ 692,610	\$ 1,392,255

Five-Year Revenue Test

Current Fiscal Year	\$ 699,645
Prior Fiscal Year (2 yr-old Funds)	\$ 909,141
Prior Fiscal Year (3 yr-old Funds)	\$ -
Prior Fiscal Year (4 yr-old Funds)	\$ -
Prior Fiscal Year (5 yr-old Funds)	\$ -
Funds Attributed to Last Five Years	\$ 1,608,786
In Excess of Five Prior Fiscal Years	\$ (216,531) <i>If number positive - funds subject to findings or refund</i>
Total Ending Balance	\$ 1,392,255

Water and Sewer Development Impact Fee Funds



Wastewater Impact Fee – Fund 506

This impact fee was established for the expansion and improvement of facilities used for sewer collection and sewer treatment.

As of June 30, 2022 the fund balance of 506 was \$1,584,308 and no funds were held for longer than five years. Of this balance, \$785,563 is in the form of loans receivable for deferred payment of impact fees related to affordable housing developments. Since debt service of the projects funded with impact fees are done from the Sewer Fund, 506 is used as a pass-through to 602 to separately account for wastewater impact fees collected for transparency.

Exhibit B contains the list of projects that were funded with debt paid by this fee (and other funding sources) for which a total of \$2,674,777 was transferred out in the last fiscal year.

Last Five Fiscal Years

Description	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22
Revenue					
Fees	\$ 811,229	\$ 2,028,174	\$ 2,582,197	\$ 3,822,469	\$ 3,685,008
Interest	\$ -	\$ -	\$ 35,834	\$ 413	\$ (8,029)
Other Revenue	\$ (22,861)	\$ -	\$ -	\$ -	\$ -
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ 788,368	\$ 2,028,174	\$ 2,618,031	\$ 3,822,882	\$ 3,676,978
Expenditures					
Expenses	\$ 528,666	\$ 1,197,917	\$ 528,666	\$ -	\$ -
Reimbursements	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ 3,836,955	\$ 2,674,777
Total Expenditures	\$ 528,666	\$ 1,197,917	\$ 528,666	\$ 3,836,955	\$ 2,674,777
Fund Balance Beginning Year	\$ (2,583,145)	\$ (2,323,443)	\$ (1,493,186)	\$ 596,179	\$ 582,106
Fund Balance End of Year	\$ (2,323,443)	\$ (1,493,186)	\$ 596,179	\$ 582,106	\$ 1,584,308
Loans Receivable*					\$ 798,745
Available Fund Balance End of Year	\$ (2,323,443)	\$ (1,493,186)	\$ 596,179	\$ 582,106	\$ 785,563

*Loans receivable reduce the amount of funding available for future spending and represent deferred income

Five-Year Revenue Test

Current Fiscal Year	\$ 3,676,978
Prior Fiscal Year (2 yr-old Funds)	\$ 3,822,882
Prior Fiscal Year (3 yr-old Funds)	\$ 2,618,031
Prior Fiscal Year (4 yr-old Funds)	\$ 2,028,174
Prior Fiscal Year (5 yr-old Funds)	\$ 811,229
Funds Attributed to Last Five Years	\$ 12,957,294
In Excess of Five Prior Fiscal Years	\$ (11,372,987) <i>If number positive - funds subject to findings or refund</i>
Total Ending Balance	\$ 1,584,308

Water Impact Fee – Fund 509

This fee was established for the expansion and improvement of facilities used for water supply, water treatment, and water distribution. Fees collected and retained were used to pay the debt service of new development's fair share for upgrades to the water treatment plant, the recycled water system, as well as the pipeline serving the City from Nacimiento Lake. In fiscal year 2021-22, \$5,160,020 was collected in impact fees, while \$3,343,771 was transferred out to the water fund (601) for debt service. No funds were held longer than five years. Of the balance, \$1,476,189 is in the form of loans receivable for deferred payment of impact fees related to affordable housing developments.

Fund 509 was created as part of the reorganization of the impact fees chart of accounts for better accountancy, control, and transparency of water-related impact fees funds. 509 is a pass-through fund to 601.

Last Five Fiscal Years

Description	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22
Revenue					
Fees	\$ 2,131,345	\$ 3,745,666	\$ 3,723,460	\$ 4,744,361	\$ 5,160,020
Interest	\$ -	\$ -	\$ -	\$ 59	\$ (597)
Other Revenue	\$ (17,875)	\$ -	\$ -	\$ -	\$ -
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ 2,113,470	\$ 3,745,666	\$ 3,723,460	\$ 4,744,420	\$ 5,159,422
Expenditures					
Expenses	\$ 4,330,340	\$ 2,959,368	\$ 4,330,340	\$ 4,746,439	\$ -
Reimbursements	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ 3,343,771
Total Expenditures	\$ 4,330,340	\$ 2,959,368	\$ 4,330,340	\$ 4,746,439	\$ 3,343,771
Fund Balance Beginning Year	\$ (678,104)	\$ (2,894,974)	\$ (2,108,676)	\$ (2,715,556)	\$ (2,717,575)
Fund Balance End of Year	\$ (2,894,974)	\$ (2,108,676)	\$ (2,715,556)	\$ (2,717,575)	\$ (901,924)
Loans Receivable*					\$ 1,476,189
Available Fund Balance End of Year	\$ (2,894,974)	\$ (2,108,676)	\$ (2,715,556)	\$ (2,717,575)	\$ (2,378,113)

*Loans receivable reduce the amount of funding available for future spending and represent deferred income

Five-Year Revenue Test

Current Fiscal Year	\$ 5,159,422
Prior Fiscal Year (2 yr-old Funds)	\$ 4,744,420
Prior Fiscal Year (3 yr-old Funds)	\$ 3,723,460
Prior Fiscal Year (4 yr-old Funds)	\$ 3,745,666
Prior Fiscal Year (5 yr-old Funds)	\$ 2,131,345
Funds Attributed to Last Five Years	\$ 19,504,313
In Excess of Five Prior Fiscal Years	\$ (20,406,237) <i>If number positive - funds subject to findings or refund</i>
Total Ending Balance	\$ (901,924)

Public Safety Development Impact Fees and Affordable Housing Inclusionary Fee Funds



Fire Impact Fee – Fund 516

This impact fee was established as part of the 2018 nexus study to help cover the cost of the City’s Fire Services. It will also be used to renovate and maintain fire assets.

As of June 30, 2022, the fund balance of 516 was \$200,219 and no funds were held for longer than five years. Of this balance, \$78,276 is in the form of loans receivable for deferred payment of impact fees related to affordable housing developments.

Last Five Fiscal Years

Description	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22
Revenue					
Fees	\$ -	\$ -	\$ -	\$ 66,113	\$ 64,597
Interest	\$ -	\$ -	\$ -	\$ 10	\$ (16,497)
Other Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ 85,996
Total Revenue	\$ -	\$ -	\$ -	\$ 66,123	\$ 134,096
Expenditures					
Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
Reimbursements	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance Beginning Year	\$ -	\$ -	\$ -	\$ -	\$ 66,123
Fund Balance End of Year	\$ -	\$ -	\$ -	\$ 66,123	\$ 200,219
Loans Receivable*					\$ 78,276
Available Fund Balance End of Year	\$ -	\$ -	\$ -	\$ 66,123	\$ 121,943

*Loans receivable reduce the amount of funding available for future spending and represent deferred income

Five-Year Revenue Test

Current Fiscal Year	\$ 48,100
Prior Fiscal Year (2 yr-old Funds)	\$ 66,123
Prior Fiscal Year (3 yr-old Funds)	\$ -
Prior Fiscal Year (4 yr-old Funds)	\$ -
Prior Fiscal Year (5 yr-old Funds)	\$ -
Funds Attributed to Last Five Years	\$ 114,223
In Excess of Five Prior Fiscal Years	\$ 85,996 <i>If number positive - funds subject to findings or refund</i>
Total Ending Balance	\$ 200,219

Police Impact Fee – Fund 517

This impact fee was also established as part of the 2018 nexus study to help cover the cost of the City’s Police and public safety services. It will also be used to renovate and maintain public safety assets.

As of June 30, 2022, the fund balance of 517 was \$245,44 and no funds were held for longer than five years. Of this balance, \$56,781 is in the form of loans receivable for deferred payment of impact fees related to affordable housing developments.

Last Five Fiscal Years

Description	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22
Revenue					
Fees	\$ -	\$ -	\$ -	\$ 72,645	\$ 89,876
Interest	\$ -	\$ -	\$ -	\$ 11	\$ (19,445)
Other Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ 102,359
Total Revenue	\$ -	\$ -	\$ -	\$ 72,656	\$ 172,790
Expenditures					
Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
Reimbursements	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance Beginning Year	\$ -	\$ -	\$ -	\$ -	\$ 72,656
Fund Balance End of Year	\$ -	\$ -	\$ -	\$ 72,656	\$ 245,446
Loans Receivable*					\$ 56,781
Available Fund Balance End of Year	\$ -	\$ -	\$ -	\$ 72,656	\$ 188,665

*Loans receivable reduce the amount of funding available for future spending and represent deferred income

Five-Year Revenue Test

Current Fiscal Year	\$ 70,431	
Prior Fiscal Year (2 yr-old Funds)	\$ 72,656	
Prior Fiscal Year (3 yr-old Funds)	\$ -	
Prior Fiscal Year (4 yr-old Funds)	\$ -	
Prior Fiscal Year (5 yr-old Funds)	\$ -	
Funds Attributed to Last Five Years	\$ 143,087	
In Excess of Five Prior Fiscal Years	\$ 102,359	<i>If number positive - funds subject to findings or refund</i>
Total Ending Balance	\$ 245,446	

Affordable Housing Inclusionary Fee - Fund 505

This inclusionary fee was established to provide funding for the provision of affordable housing and for reasonable costs associated with the development of affordable housing, at the discretion of the City Council, even though is not an impact fee as defined by AB 1600, the fund is included in this report for transparency and public engagement.

As of June 30, 2022 the fund balance of 505 was \$9,784,739. Of this balance, \$9,001,843 is in the form of loans receivable for deferred payment of impact fees related to affordable housing developments. Even though \$7,486,437 has been held for more than five years, this amount is not subject to findings or refund since it is not an impact fee.

Last Five Fiscal Years

Description	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22
Revenue					
Fees	\$ 359,150	\$ 1,193,099	\$ 17,737	\$ 10,600	\$ 411,875
Interest	\$ 6,051	\$ 112,574	\$ 73,778	\$ 224,368	\$ (37,152)
Other Revenue	\$ 162,599	\$ 12,501	\$ -	\$ -	\$ 153,171
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ 527,800	\$ 1,318,174	\$ 91,515	\$ 234,968	\$ 527,894
Expenditures					
Expenses	\$ 850,000	\$ 710,000	\$ 329,999	\$ -	
Reimbursements	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ 17,000	\$ 57,000	\$ 58,200	\$ 87,000
Total Expenditures/Uses	\$ 850,000	\$ 727,000	\$ 386,999	\$ 58,200	\$ 87,000
Fund Balance Beginning Year, as restated	\$ 2,567,000	\$ 2,244,800	\$ 8,885,403	\$ 9,006,961	\$ 9,343,845
Fund Balance End of Year	\$ 2,244,800	\$ 2,835,974	\$ 8,589,919	\$ 9,183,729	\$ 9,784,739
Loans Receivable*			\$ 6,099,429	\$ 7,786,471	\$ 9,001,843
Available Fund Balance End of Year	\$ 2,244,800	\$ 2,835,974	\$ 2,490,490	\$ 1,397,258	\$ 782,896

*Loans receivable reduce the amount of funding available for future spending and represent deferred income

Five-Year Revenue Test

Current Fiscal Year	\$ 374,723	
Prior Fiscal Year (2 yr-old Funds)	\$ 234,968	
Prior Fiscal Year (3 yr-old Funds)	\$ 17,737	
Prior Fiscal Year (4 yr-old Funds)	\$ 1,305,673	
Prior Fiscal Year (5 yr-old Funds)	\$ 365,201	
Funds Attributed to Last Five Years	\$ 2,298,302	
In Excess of Five Prior Fiscal Years	\$ 7,486,437	<i>Not subject to findings or refund - not an Impact Fee</i>
Total Ending Balance	\$ 9,784,739	

Transportation Impact Fees								
FY 2021-22 Rate								
	Transportation (Citywide)(1)	Transportation (San Luis Ranch Subarea)	Transportation (LOVR Subarea)	Citywide Transportation (Orcutt Specific Plan Area Vested) Prior to 7/1/2018	Transportation (LOVR Add on Fee- Avila Ranch)	Transportation (LOVR Add on Fee- All other Areas) [4]	Transportation (Orcutt Specific Plan Area Add on) [1]	Transportation (Orcutt Specific Plan Area Add on Vested) Prior to 7/1/2018 [1]
Residential								
Single Family								
≥ 1,400 sq. ft. (fees are per unit)	\$12,075.72	\$9,385.37	\$10,951.75	\$4,424.82	\$2,566.05	\$2,449.10	\$18,869.91	\$20,008.61
700 to 1,399 sq. ft. (fees are per sq. ft.)	\$8.63	\$6.70	\$7.82	N/A	N/A	N/A		N/A
≤ 699 sq. ft. (fees are per unit)	\$6,037.87	\$4,692.69	\$5,475.87	\$4,424.82	\$2,566.05	\$2,449.10	\$18,869.91	\$20,008.61
Multifamily								
≥ 1,100 sq. ft. (fees are per unit)	\$9,382.13	\$7,291.90	\$8,508.87	\$3,930.77	\$1,204.68	\$1,640.67	\$13,182.28	\$13,977.50
550 to 1,099 sq. ft. (fees are per sq. ft.)	\$8.53	\$6.63	\$7.74	N/A	N/A	N/A		N/A
≤ 549 sq. ft. (fees are per unit)	\$4,691.07	\$3,645.94	\$4,254.42	\$3,930.77	\$1,204.68	\$1,652.03	\$13,182.28	\$13,977.50
Non-Residential								
Office (fees are per sq. ft.)	\$11.65	\$9.06	\$10.57	\$8.88	\$3.48	\$3.48	N/A	N/A
Service (fees are per sq. ft.)	\$11.65	\$9.06	\$10.57	\$3.48	\$3.48	\$3.48	N/A	N/A
Retail (fees are per sq. ft.) [2]	\$16.93	\$12.47	\$15.35	\$9.33	\$27.43	\$21.80	N/A	N/A
Industrial (fees are per sq. ft.)	\$6.78	\$5.56	\$6.50		\$1.93	\$1.93	N/A	N/A
Institutional (fees are per sq. ft.)	\$13.72	\$10.66	\$12.43		\$1.49	\$1.49	N/A	N/A
Lodging (fees are per room)	\$4,872.03	\$3,786.58	\$4,418.54		\$1,494.21	\$1,494.21	N/A	N/A
Specialty (fees are per ADT) (2)	\$742.78	\$576.94	\$673.36	\$412.29	\$2,449.10	\$2,449.10	\$2,075.88	\$2,201.16
					Per PM Trip	Per PM Trip		

[1] The Orcutt Area Specific Plan Transportation Fee is in addition to Citywide Transportation Impact Fees. See Council Agenda Report dated 10-16-2018

[2] All OASP retail Transportation "Add On" fees are paid for via residential land uses (There is no OASP fee for retail). However, Retail is responsible for paying "Citywide" transportation fees as well as safety impact fees. Office is shown in Work/Live units are proposed within the Specific Plan Area. Any other uses will use the Specialty fee for calculating transportation impact fees

[3] Fees shown are subject to an additional 1.75% administrative charge when special calculations are required.

[4] The LOVR interchange Fee is in addition to the Citywide Transportation Impact Fee. The last update of the fee occurred in 2019. See Council Agenda Report dated 7-2-21019

Parkland Fees	Quimby Act Parkland In-Lieu Fee	Parkland Impact Fee	Park Improvement Impact Fee	Parkland Development Fees (Orcutt Area)
Residential Subdivision	FY 2021-22 Rate			
Single Family (per Dwelling Unit)	\$3,670.93	n/a	\$3,355.21	\$8,049.12
Multifamily Condominium (per Dwelling unit)	\$2,643.39	n/a	\$2,416.22	\$5,988.00
Residential, No Subdivision Single Family (per Dwelling Unit)	n/a	\$3,670.93	\$3,355.21	
Multifamily Apartment (per Dwelling unit)	n/a	\$1,697.41	\$2,416.22	\$5,988.00

Land Use Category	Water and Wastewater Impact Fees	
	Water Development Impact Fee(Citywide)	Wastewater Development Impact Fee (Citywide)
Single Family & Multifamily (per Dwelling Unit Size)	FY 2021-22 Rate	
≥ 1,201 sq. ft. (fees are per unit)	\$13,767.02	\$12,785.98
801 to 1,200 sq. ft. (fees are per unit)	\$11,013.62	\$10,288.83
451 to 800 sq. ft. (fees are per unit)	\$9,636.91	\$9,003.46
≤ 450 sq. ft. (fees are per unit)	\$4,154.26	\$3,834.86
Mobile/Manufactured Home (per Dwelling Unit)		
Mobile/Manufactured Home	\$8,308.51	\$7,672.06
Non-Residential (by Meter Size)		
3/4" meter	\$13,847.52	\$12,785.98
1" meter	\$23,540.33	\$21,735.93
1.5" meter	\$47,081.83	\$43,471.87
2" meter	\$74,776.89	\$69,043.83
3" meter	\$147,306.64	\$136,809.75
4" meter	\$229,908.75	\$213,525.62
6" meter	\$459,818.67	\$427,051.26

Residential	Emergency Services Impact Fees	
	Police (Citywide)	Fire (Citywide)
Single Family	FY 2021-22 Rate	
Per unit	\$794.64	\$676.87
Multifamily		
Per unit	\$572.18	\$487.72
Non-Residential		
Office (fees are per sq. ft.)	\$0.52	\$0.45
Service (fees are per sq. ft.)	\$0.28	\$0.25
Retail (fees are per sq. ft.)	\$0.28	\$0.25
Industrial (fees are per sq. ft.)	\$0.21	\$0.18
Institutional (fees are per sq. ft.)	\$0.28	\$0.25
Lodging (fees are per room)	\$158.21	\$134.43
Specialty (fees are per ADT) (2)	Requires Calculation	Requires Calculation

City of San Luis Obispo
Distribution of AB 1600 Development Impact Fees
Report for Fiscal Year Ended June 30, 2022

Exhibit B

Parkland In-Lieu Quimby Fee (Fund 501)

Project Number	Project Name	Fee Amount Allocated to Project	Percent Funded by Quimby Fees	Quimby Fee Expenditures
91683	North Broad Street Park	\$ 37,070	100%	\$ 37,070
1000188	Mitchell Park Picketball Courts	\$ 4,054	100%	\$ 4,054
1000190	Emerson Park Fitness Court	\$ 299,272	100%	\$ 299,272
Totals		\$ 340,395		\$ 340,395

Citywide Transportation Development Impact Fee (Fund 507)

Project Number	Project Name	Fee Amount Allocated to Project	Percent Funded by Impact Fees	Impact Fee Expenditures
1000164	Orcutt/Tank Farm Roundabout Construction	\$ 1,638,144	100%	\$ 1,638,144
1000502	Active Transportation Plan Implementation	\$ 1,522	100%	\$ 1,522
1000537	Transportation Monitoring & Modeling Update	\$ 500	100%	\$ 500
90949	Traffic Model Update	\$ 7,247	100%	\$ 7,247
91252	Prado Road Bridge Widening	\$ 117,696	100%	\$ 117,696
91375	Railroad Safety Trail Taft to Pepper - 2018	\$ 1,009,619	100%	\$ 1,009,619
91609	Broad Street Corridor Access Improvements	\$ 162,282	100%	\$ 162,282
91435	LOVR Interchange Landscape	\$ 10,000	100%	\$ 10,000
91610	Higuera Street Widening Bridge to Elks	\$ 2,284	100%	\$ 2,284
91613	Prado Road Interchange	\$ 265,019	100%	\$ 265,019
99615	Bicycle Projects	\$ (5,384)	100%	\$ (5,384)
Totals		\$ 3,208,929		\$ 3,208,929

Airport Area Transportation Development Impact Fee (Fund 503)

Project Number	Project Name	Fee Amount Allocated to Project	Percent Funded by Impact Fees	Impact Fee Expenditures
91252	Prado Road Bridge Widening	\$ 201,495	100%	\$ 201,495
Totals		\$ 201,495		\$ 201,495

San Luis Ranch Transportation Development Impact Fee (Fund 514)

Project Number	Project Name	Fee Amount Allocated to Project	Percent Funded by Impact Fees	Impact Fee Expenditures
1000073	Transportation Safety And Operations	\$ 6,648	100%	\$ 6,648
Totals		\$ 6,648		\$ 6,648

Wastewater Development Impact Fee (Fund 506)

Project Number	Project Name	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures
91118	Calle Joaquin Lift Station	\$ 1,604,922	28%	\$ 449,378
91219	WRRF Upgrade	\$ 617,584	21%	\$ 126,605
89351	Tank Farm Lift Station	\$ 736,576	58%	\$ 427,214
Totals		\$ 2,959,082		\$ 1,003,197

Water Development Impact Fee (Fund 509)

Project Number	Project Name	Project Amount Expended	Percent Funded by Impact Fees	Impact Fee Expenditures
55110	Nacimiento	\$ 6,702,433	39%	\$ 2,613,949
6101-8100	2012 Water Refunding Debt Service	\$ 571,600	23%	\$ 131,468
6101-8100	2018 Refunding of '06 Bonds (WTP Improvements)	\$ 889,700	29%	\$ 258,013
Totals		\$ 8,163,733		\$ 3,003,430

Affordable Housing Inclusionary Fee (Fund 505)

Cost Center	Cost Center Name	Amount Allocated to Program	Percent Funded by Fees	Fee Expenditures
61013	Housing Policy and Homelessness Programs	\$ 1,035,000	100%	\$ 1,035,000
Totals		\$ 1,035,000		\$ 1,035,000