

# **AB 1600 DEVELOPMENT IMPACT FEE ANNUAL REPORT**

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**FISCAL YEAR 2022-23**

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**City of San Luis Obispo, California**



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## City of San Luis Obispo – Development Impact Fee Program

### Overview of Program

The City of San Luis Obispo has an adopted Development Impact Fee program as detailed in Municipal Code 4.56 and governed under AB 1600, also known as the Mitigation Fee Act, and codified in Government Code §§ 66000 et seq. The power to exact development impact fees on a development project arises from Cal. Const., Art. XI § 7 in which a city acts in the interest of its citizenry to enact and enforce ordinances and regulations that are not in conflict with state law. Charter cities have an additional power to regulate by virtue of their plenary authority with respect to municipal affairs (Cal. Const., Art. XI, § 5). City of San Luis Obispo Council has declared via ordinance that the development impact fees collected are established for the purpose of protecting public health, safety, general welfare, and implementing the policies of the general plan.

Every five to eight years the City of San Luis Obispo updates the Development Impact Fees with Nexus Study. Last update to the Development Impact Fees was July 1, 2018, in which the Capital Facilities Development Impact Fee Nexus Study and the Water and Wastewater Capacity and Connection Fee Program Study was completed and resulted in the establishment, implementation, and its collection of Citywide and Add-on impact fees related to Parks and Recreation, Transportation, Water, Wastewater, Police and Fire. For sub-area specific fees for the Orcutt Area the fee has been established through the Public Facilities Financing Plans specific to the Orcutt Area and was last updated in 2018. The city is currently in process of updating all Development Impact Fees, including sub-areas which is anticipated to be implemented fiscal year 2025-2026.

### AB 1600 – Mitigation Fee Act

The Mitigation Fee Act, AB 1600, sets forth the procedural requirements for establishing and collecting development impact fees. These procedures require that a reasonable relationship, or nexus, must exist between a governmental exaction and the purpose of the condition. 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)). The three key requirements of the Mitigation Fee Act that determine the structure, scope and amounts of the Development Impact Fee Program are:

- 1) Development Impact Fee revenue must be collected and used to cover the cost of capital facilities and infrastructure that are required to serve only new development and future growth in the city. Fees cannot be used to cover cost of operation or maintenance of those facilities.
- 2) Development Impact Fee revenue can only be used to pay for new or expanded capital facilities needed to accommodate growth. Fees cannot be used to cover the cost of existing deficiencies.
- 3) Development Impact Fees must be based on a reasonable nexus between new development and the costs of capital facilities needed to accommodate the future growth.

### Development Impact Fees

A development impact fee is a monetary exaction other than a tax, special assessment, or in-lieu fee 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)).

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By its definition, an impact 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.)

**Accounting Requirements for Development Impact Fees**

Development Impact Fees collected by the City shall be deposited with the other fees for the improvement in a separate capital facilities account or fund in a manner to avoid any commingling of the fees with other revenues and funds. In addition, the City must expend those fees solely for the purpose for which the fee was collected. Any interest income earned by moneys in the capital facilities account or fund shall be deposited in that account or fund and shall be expended only for the purpose for which the fee was originally collected. (Gov. Code § 66006(a).)

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## AB 1600 Annual Report Requirements

The Mitigation Fee Act requires that for each separate account or fund established, the City will within 180 days after the last day of each fiscal year, make available to the public the following information for the prior fiscal year:

- 1) A brief description of the type of fee in the account or fund.
- 2) The amount of the fee.
- 3) The beginning and ending balance of the account or fund.
- 4) The amount of the fees collected during the year, and the interest earned.
- 5) An identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement, including the total percentage of the cost of the public improvement that was funded with fees.
- 6) An identification of an approximate date by which the construction of the public improvement will commence if the local agency determines that sufficient funds have been collected to complete financing on an incomplete public improvement, and the public improvement remains incomplete.
- 7) A description of each interfund transfer or loan made from the account or fund, including the public improvement on which the transferred or loaned fees will be expended, and, in the case of an interfund loan, the date on which the loan will be repaid, and the rate of interest that the account or fund will receive on the loan.
- 8) The amount of refunds made pursuant to item 5 and any allocations pursuant to item 6.

The information referred to in this report provides a breakdown of the individual fund balances on hand as of June 30, 2023, based on unaudited financial information and is submitted to satisfy the annual report requirements listed above. As required by the Mitigation Fee Act, this Annual Report of Development Impact Fees is available for public inspection at least 15 days prior to the City Council's public meeting. Notice was posted in the kiosk outside City Hall, posted in The New Times Newspaper, and posted to City's website on December 21, 2023.

### Five Year Revenue Analysis

AB1600 requires that 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 must make specific findings to continue holding the fees. Otherwise, if the findings are not made as required the fees are subject to refund. The requirements for the findings that must be made for funds held more than five years are as follows:

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

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## Parks and Recreation Funds



## Citywide Parkland Development Impact Fee – Fund 510

The Citywide Parkland Development Impact Fee was established in 2018 as part of the Capital Facilities Development Impact Fee Nexus Study and adopted by Resolution No. 10879 to sustain current levels of park service to new development within the City. This impact fee is intended to be used on acquisition of parkland for access and use by the entire city. Starting the fiscal year 20-21, a reorganization of the impact fees funds was approved to facilitate the accounting, controlling, and reporting of development impact fees. Fund 510 was created to separate the accounting of citywide park development impact fees from Quimby In-Lieu fees, Fund 501. Transfers of \$317,753.15 from the Parkland In-Lieu Quimby Fee Fund have been attributed to fiscal year 19-20 as a prior period adjustment.

As of June 30, 2023, the fund balance was \$854,358.99, in which \$446,826.43 is in the form of loans receivable for deferred payment of impact fees related to affordable housing developments and reduces balance to \$407,532.56. There were no expenditures for FY 2022/ 2023. As of June 30, 2023, there are no funds collected which have been held more than five years.

510 - Citywide Park Development Impact Fee Fund	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23
<b>Fund Balance Beginning of Year</b>	\$ -	\$ -	\$ -	\$ 549,433.00	\$ 658,029.82
Prior Period Adjustment (1)	\$ -	\$ -	\$ 317,753.15	\$ -	\$ -
<b>Fund Balance Beginning of Year After Adjustment</b>	\$ -	\$ -	\$ 317,753.15	\$ 549,433.00	\$ 658,029.82
Interest	\$ -	\$ -	\$ 87.97	\$ (13,137.64)	\$ 10,395.73
Impact Fees	\$ -	\$ -	\$ 231,591.88	\$ 121,734.46	\$ 185,933.44
<b>Total Revenue</b>	\$ -	\$ -	\$ 231,679.85	\$ 108,596.82	\$ 196,329.17
Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Fund Balance End of Year</b>	\$ -	\$ -	\$ 549,433.00	\$ 658,029.82	\$ 854,358.99
Less Loans Receivable (2)	\$ -	\$ -	\$ -	\$ 446,826.43	\$ 446,826.43
<b>Net Fund Balance End of Year</b>	\$ -	\$ -	\$ 549,433.00	\$ 211,203.39	\$ 407,532.56

### Five Year Revenue Analysis

Fund Ending Balance (6/30/23)	\$ 854,358.99
Less: Revenues for last five years:	
Revenues FY 18-19	\$ -
Revenues FY 19-20	\$ 317,753.15
Revenues FY 20-21	\$ 231,679.85
Revenues FY 21-22	\$ 108,596.82
Revenues FY 22-23	\$ 196,329.17
Total Revenues for last five years	\$ 854,358.99
<b>Funds Held in Excess of Five Years</b>	\$ - if positive, then subject to findings

### Notes

(1) Prior Period Adjustment related to transfer in from Fund 501 attributed to FY 2019/ 2020.

(2) Loans Receivable are related to deferred payment of impact fees related to affordable housing developments. Loans Receivables reduce the amount of available funding for future spending.

## Citywide Park Improvement Impact Fee – Fund 519

The Citywide Park Improvement Impact Fee was established in 2018 as part of the Capital Facilities Development Impact Fee Nexus Study and adopted by Resolution No. 10879 to sustain current levels of park service to new development within the City. This impact fee is intended to be used on the improvement of existing and newly acquired parkland intended for access and use by the entire city. Starting the fiscal year 20-21, a reorganization of the impact fee funds was approved to facilitate the accounting, controlling, and reporting of development impact fees. Fund 519 was created to separate the accounting of citywide park improvement impact fees from Quimby In-Lieu fees, Fund 501. Transfers of \$320,032.52 from the Parkland In-Lieu Quimby Fee Fund have been attributed to fiscal year 19-20 as a prior period adjustment.

As of June 30, 2023, the fund balance was \$1,421,721.92, in which \$82,806.89 is in the form of loans receivable for deferred payment of impact fees related to affordable housing developments and reduces balance to \$1,338,915.03. There were no expenditures for fiscal year 22-23. As of June 30, 2023, there are no funds collected which have been held more than five years.

<b>519 - Citywide Park Improvement Impact Fee Fund</b>	<b>FY 18-19</b>	<b>FY 19-20</b>	<b>FY 20-21</b>	<b>FY 21-22</b>	<b>FY 22-23</b>
<b>Fund Balance Beginning of Year</b>	\$ -	\$ -	\$ -	\$ 837,762.15	\$ 1,008,615.38
Prior Period Adjustment (1)	\$ -	\$ -	\$ 320,032.52	\$ -	\$ -
<b>Fund Balance Beginning of Year After Adjustment</b>	\$ -	\$ -	\$ 320,032.52	\$ 837,762.15	\$ 1,008,615.38
Interest	\$ -	\$ -	\$ 108.72	\$ (20,015.16)	\$ 16,423.70
Impact Fees	\$ -	\$ -	\$ 517,620.91	\$ 190,868.39	\$ 396,682.84
<b>Total Revenue</b>	\$ -	\$ -	\$ 517,729.63	\$ 170,853.23	\$ 413,106.54
Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Fund Balance End of Year</b>	\$ -	\$ -	\$ 837,762.15	\$ 1,008,615.38	\$ 1,421,721.92
Less Loans Receivable (2)	\$ -	\$ -	\$ -	\$ 82,806.89	\$ 82,806.89
<b>Net Fund Balance End of Year</b>	\$ -	\$ -	\$ 837,762.15	\$ 925,808.49	\$ 1,338,915.03

### Five Year Revenue Analysis

Fund Ending Balance (6/30/23)	\$ 1,421,721.92
Less: Revenues for last five years:	
Revenues FY 18-19	\$ -
Revenues FY 19-20	\$ 320,032.52
Revenues FY 20-21	\$ 517,729.63
Revenues FY 21-22	\$ 170,853.23
Revenues FY 22-23	\$ 413,106.54
Total Revenues for last five years	\$ 1,421,721.92
<b>Funds Held in Excess of Five Years</b>	\$ - if positive, then subject to findings

### Notes

(1) Prior Period Adjustment related to transfer in from Fund 501 attributed to FY 2019/ 2020.

(2) Loans Receivable are related to deferred payment of impact fees related to affordable housing developments. Loans Receivables reduce the amount of available funding for future spending.



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### **Orcutt Area Specific Plan Parks Impact Fee – Fund 511**

The Orcutt Area Specific Plan Parks Impact Fee was established in 2010 by Resolution No. 10222 for the acquisition and improvement of community parks and existing park facilities specifically within the boundaries of the Orcutt Area Specific Plan. Specifically, Chapter 8 of the Public Facilities Financing Plan for the Orcutt Area Specific Plan provides a detailed description of the park improvements needed to serve new development in this area. In addition, these fees may be used to reimburse the City for funds advanced from other sources to pay for design and construction or to reimburse developers who have been required or permitted to install portions of facilities and improvements more than their fair share. Starting the fiscal year 20-21, a reorganization of the impact fees funds was approved to facilitate the accounting, controlling, and reporting of development impact fees. Fund 511 was created to separate the accounting of Orcutt Area Specific Plan Parks Impact Fees from Quimby In-Lieu fees, Fund 501. Transfers of \$1,355,409.52 from the Parkland In-Lieu Quimby Fee Fund have been attributed to fiscal years 18-19 and 19-20 as prior period adjustments.

The Orcutt Area Public Facilities Financing Plan (PFFP) was originally prepared September 2009, updated November 2016, December 2017, and most recently October 2018 to update costs reflecting current construction estimates and to revise the scope of certain capital improvement projects within the PFFP.

As of June 30, 2023, the fund balance was \$2,323,855.42. **Refer to Exhibit A for detailed information regarding the projects in which these funds were expended on for FY 2022/ 2023.** There were no reimbursements issued to developer in Fiscal Year 2022-23. As of June 30, 2023, there are no funds collected which have been held more than five years.

511 - Orcutt Area Specific Plan Parks Impact Fee Fund	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23
Fund Balance Beginning of Year	\$ -	\$ -	\$ -	\$ 2,248,529.96	\$ 2,043,551.64
Prior Period Adjustment (1)	\$ -	\$ -	\$ 1,355,409.52	\$ -	\$ -
<b>Fund Balance Beginning of Year After Adjustment</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,355,409.52</b>	<b>\$ 2,248,529.96</b>	<b>\$ 2,043,551.64</b>
Interest	\$ -	\$ -	\$ 377.92	\$ (51,550.30)	\$ 30,226.87
Impact Fees	\$ -	\$ -	\$ 1,277,619.60	\$ 130,976.42	\$ 327,160.19
<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,277,997.52</b>	<b>\$ 79,426.12</b>	<b>\$ 357,387.06</b>
Expenses	\$ -	\$ -	\$ -	\$ -	\$ 77,083.28
Reimbursements	\$ -	\$ -	\$ 366,800.56	\$ 284,404.44	\$ -
Transfers Out	\$ -	\$ -	\$ 18,076.52	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 384,877.08</b>	<b>\$ 284,404.44</b>	<b>\$ 77,083.28</b>
<b>Fund Balance End of Year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,248,529.96</b>	<b>\$ 2,043,551.64</b>	<b>\$ 2,323,855.42</b>
Less Loans Receivable	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Net Fund Balance End of Year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,248,529.96</b>	<b>\$ 2,043,551.64</b>	<b>\$ 2,323,855.42</b>

#### Five Year Revenue Analysis

Fund Ending Balance (6/30/23)	\$ 2,323,855.42
Less: Revenues for last five years:	
Revenues FY 18-19	\$ 925,388.00
Revenues FY 19-20	\$ 430,022.00
Revenues FY 20-21	\$ 1,277,997.52
Revenues FY 21-22	\$ 79,426.12
Revenues FY 22-23	\$ 357,387.06
Total Revenues for last five years	\$ 3,070,220.70
<b>Funds Held in Excess of Five Years</b>	<b>\$ (746,365.28)</b> if positive, then subject to findings

#### Notes

(1) Prior Period Adjustment related to Transfers in from Fund 501: FY \$430,022 FY 19-20; \$925,388 FY 18-19

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## **Margarita Area Specific Plan Parks Impact Fee – Fund 512**

The Margarita Area Specific Plan Parks Impact fee was established in 2005 and adopted by Resolution No. 9643 for park design and construction, including construction management, of improvements set forth in Chapter 9 of the Margarita Area Specific Plan Public Facilities Financing Plan. Funds may also be used to reimburse the City for funds advanced from other sources to pay for design and construction or may be used to reimburse developers who have been required to construct park facilities and improvements beyond their fair share. While the fee has been discontinued, the fund is still active to properly account for the fees that were collected in the past and that must be used specifically on parks in the Margarita Area Specific Plan. Starting the fiscal year 20-21, a reorganization of the impact fee funds was approved to facilitate the accounting, controlling, and reporting of development impact fees. Fund 512 was created to separate the accounting of Margarita Area Park Impact Fees from Quimby in-lieu fees, Fund 501. Transfers of \$1,313,184.10 from the Parkland In-Lieu Quimby Fee Fund have been attributed to fiscal years prior to 2018-2019 as a prior period adjustment.

As of June 30, 2023, the fund balance was \$3,193,310.72, of which \$1,504,676.08 is in the form of loans receivable related to repayment of an outstanding interfund loan, described further below, and reduces available balance to \$1,688,634.64. There were no expenditures for fiscal year 22-23.

**Interfund Loan:** There remains an interfund loan payable from the Margarita Area Specific Plan Transportation Impact Fee Fund which is a discontinued Fund and was consolidated to Citywide Transportation Impact Fee Fund (507) on July 1, 2018. Therefore, the loan is now between this Fund (512) and Citywide Transportation Impact Fee Fund (507). The Interfund Loan was authorized in 2014 per Resolution No. 10513 in the amount of \$1,504,676.08, including interest. The purpose of the loan was to advance early Transportation Impact Fee credits to developer, Rescall LLC, for costs related to Prado Road improvements. City Staff is currently working on final reconciliation to facilitate loan repayment from Fund 507 to Fund 512 in FY 2023-24 now that sufficient funds have been collected in the Citywide Transportation Impact Fee Fund (507). The balance in this fund after repayment of the loan is expected to be approximately \$3,193,310.72.

**Five Year Finding:** As of June 30, 2023, there is \$2,817,860.18<sup>1</sup> in revenue collected that has been held more than five years. These funds are intended to be used for pre-construction activities (design, planning, permitting, etc.) and overall construction costs to develop an 18.35-acre community park within the boundaries of the Margarita Area Specific Plan which will be for use by residents in the Margarita Area Specific Plan neighborhoods as well as the entire San Luis Obispo community.

The Margarita Area Specific Plan, established in 2005, specifically identifies the need for a park in the area and Chapter 9 of the Margarita Area Specific Plan identifies the impact fees as a source of funding for the required park. The use of these funds for a park in the Margarita Area is in conformance with the Margarita Area Specific Plan and the Parks & Recreation Blueprint for the Future: 2021-2041 (General Plan Element) and allows the City to meet the need for a community park that includes sport/athletic fields, sport courts, playground amenities, public art, and social gathering area(s). The Margarita Area Specific Plan was amended in 2012 to adjust the

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<sup>1</sup> \$1,504,676.08 is in form of loan receivable attributed to FY 2018-19 in relation to an outstanding interfund loan.

equitable sharing of the cost of the purchase and construction of the 9.9-acre Damon-Garcia Sports Fields, which is satisfying a portion of the park needs in the Margarita Area.

Construction of this Park requires funding for both the land and the improvements. A developer previously dedicated 9.9 acres of the required parkland, which has since been developed as the Damon-Garcia sports fields and is currently in use as referenced above. The City is to dedicate the remaining 8.45 acres. Original planned park improvements were originally contemplated to be solely funded by MASP Park Impact Fees at an estimated cost of \$2,323,500. However, due to increases in estimated project costs and the retirement of the MASP Park Impact Fee, the City is currently working to identify additional sources and amounts of funding to cover the increased cost of this project. It is intended that the remaining balance (inclusive of interfund loan receivable) in the MASP Park Impact Fee fund of \$3,193,310 will be used in the acquisition and development of the remaining required park. In addition, the City anticipates using additional funding from Citywide Park Improvement Impact Fees and Quimby In-Lieu fees as well as General Fund sources (LRM Measure G) and/or future grants to fund the remainder of the costs of this project. Timing for commencement of construction and completion of this project is dependent upon future development of property within the Margarita Area Specific Plan, as well as accumulation of sufficient funding sources.

The chart below reflects the overall funding sources and amount anticipated to cover the costs of the future park project in the Margarita Area.

Project	Anticipated Cost by Fund Source				ANTICIPATED TOTAL COSTS	%
	Current Development Impact Fees	%	Other Funding Sources (1)	%		
Margarita Area Community Park	\$ 3,193,310.72	32%	\$ 6,806,689.28	68%	\$ 10,000,000.00	100%

(1) Other funding sources will include Citywide Parkland Improvement Impact Fees, Quimby In-Lieu Fees, General Fund (Local Revenue Measure G) and/or Future Grants

512 - Margarita Area Specific Plan Park Impact Fee Fund	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23
Fund Balance Beginning of Year	\$ -	\$ -	\$ -	\$ 1,632,841.88	\$ 1,668,914.59
Prior Period Adjustment (1)	\$ -	\$ -	\$ 1,313,184.10	\$ -	\$ 1,504,676.08
<b>Fund Balance Beginning of Year After Adjustment</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,313,184.10</b>	<b>\$ 1,632,841.88</b>	<b>\$ 3,173,590.67</b>
Interest	\$ -	\$ -	\$ 269.64	\$ (38,916.34)	\$ 19,685.31
Impact Fees	\$ -	\$ -	\$ 319,388.14	\$ 74,989.05	\$ 34.74
<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 319,657.78</b>	<b>\$ 36,072.71</b>	<b>\$ 19,720.05</b>
Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Fund Balance End of Year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,632,841.88</b>	<b>\$ 1,668,914.59</b>	<b>\$ 3,193,310.72</b>
<i>Less Loans Receivable</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ 1,504,676.08</i>
<b>Net Fund Balance End of Year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,632,841.88</b>	<b>\$ 1,668,914.59</b>	<b>\$ 1,688,634.64</b>

#### Five Year Revenue Analysis

Fund Ending Balance (6/30/23)	\$ 3,193,310.72
Less: Revenues for last five years:	
Revenues FY 18-19	\$ -
Revenues FY 19-20	\$ -
Revenues FY 20-21	\$ 319,657.78
Revenues FY 21-22	\$ 36,072.71
Revenues FY 22-23	\$ 19,720.05
Total Revenues for last five years	\$ 375,450.54
<b>Funds Held in Excess of Five Years</b>	<b>\$ 2,817,860.18</b> if positive, then subject to findings

#### Notes

(1) Prior Period Adjustment for FY 20-21 related to Transfers in from Fund 501: \$354,240 FY 17-18; \$958,944 prior years. Prior Period Adjustment for FY 22-23 is related to Interfund Loan Receivable Revenue attributed to FY 17-18.

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# Transportation Funds



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### **Citywide Transportation Impact Fee – Fund 507**

The Citywide Transportation Impact Fee program was established in 2018 as part of the Capital Facilities Development Impact Fee Nexus Study and adopted by Resolution No. 10879 to help maintain adequate levels of transportation service in the City by mitigating the impacts that new development will have on the City's transportation system. Fee revenue will be used to fund transportation improvements such as interchanges, intersections, street widening and extensions, pedestrian and bicycle improvements, transit improvements and reimbursements to developers for improvements they constructed which exceed their fair share.

As of June 30, 2023, the fund balance was \$7,095,615.09, in which \$1,164,368.13 is in the form of loans receivable for deferred payment of impact fees related to affordable housing developments and \$1,504,676.08 is in form of Interfund Loan repayment and reduces balance to \$4,426,570.88. **Refer to Exhibit A for detailed information regarding the projects in which these funds were expended on for fiscal year 22-23.** As of June 30, 2023, there are no funds collected which have been held more than five years.

**Transfers Out:** There is an annual Transfer Out of fees collected for the reimbursement of the General Fund for direct costs incurred for debt service relating to the Los Osos Valley Road Interchange. City Council has authorized the future use of Traffic Impact Fees to finance at least half of the cost of the annual debt service payments. The transfer is annually assessed through the City's Cost Allocation Plan. For Fiscal Year 2022-23, an amount of \$280,000 was transferred and used on debt service payments related to the LOVR Interchange completed project. Final debt payments associated with this transfer of funds will be FY 2044-45.

**Interfund Loan:** There remains an interfund loan with the Margarita Area Specific Plan Parks Impact Fee Fund (512). The loan originated between Margarita Area Specific Plan Parks Impact Fee Fund (512) and the Margarita Area Specific Plan Transportation Impact Fee Fund, which is a discontinued Fund and was consolidated to Citywide Transportation Impact Fee Fund (507) July 1, 2018. Therefore, the loan is now between this Fund (507) and the Margarita Area Specific Plan Parks Impact Fee Fund (512). The Interfund Loan was authorized in 2014 per Resolution No. 10513 in the estimated amount of \$1,504,676.08. The purpose of the loan was to advance early fee credits to developer, Rescall LLC, for costs related to Prado Road improvements. City Staff is currently working on final reconciliation to facilitate loan repayment from Fund 507 to Fund 512 in FY 2023-24 now that sufficient funds have been collected in the Citywide Transportation Impact Fee Fund (507). The loan is subject to interest, at rate of average return for City investments. The balance in this fund after repayment of the loan is expected to be approximately \$4,426,570.88.

507 - Citywide Transportation Impact Fee Fund	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23
<b>Fund Balance Beginning of Year</b>	\$ 6,873,843.21	\$ 7,711,583.17	\$ 8,655,656.69	\$ 9,527,448.18	\$ 7,035,017.29
Interest	\$ 261,924.40	\$ 252,653.83	\$ 2,509.13	\$ (236,023.88)	\$ 82,951.89
Misc. Revenue	\$ 41,965.81	\$ -	\$ -	\$ -	\$ -
Impact Fees	\$ 2,034,420.90	\$ 2,157,532.70	\$ 3,065,469.58	\$ 1,715,908.93	\$ 1,369,546.11
<b>Total Revenue</b>	\$ <b>2,338,311.11</b>	\$ <b>2,410,186.53</b>	\$ <b>3,067,978.71</b>	\$ <b>1,479,885.05</b>	\$ <b>1,452,498.00</b>
Expenses	\$ 1,250,571.15	\$ 1,186,113.01	\$ 1,542,832.20	\$ 3,380,159.86	\$ 1,111,900.20
Reimbursements	\$ -	\$ -	\$ 367,755.02	\$ 312,156.08	\$ -
Transfers Out	\$ 250,000.00	\$ 280,000.00	\$ 285,600.00	\$ 280,000.00	\$ 280,000.00
<b>Total Expenditures</b>	\$ <b>1,500,571.15</b>	\$ <b>1,466,113.01</b>	\$ <b>2,196,187.22</b>	\$ <b>3,972,315.94</b>	\$ <b>1,391,900.20</b>
<b>Fund Balance End of Year</b>	\$ <b>7,711,583.17</b>	\$ <b>8,655,656.69</b>	\$ <b>9,527,448.18</b>	\$ <b>7,035,017.29</b>	\$ <b>7,095,615.09</b>
<i>Less Loans Receivable (1)</i>	\$ -	\$ -	\$ -	\$ 1,164,368.13	\$ 1,164,368.13
<i>Interfund Loan Repayment</i>	\$ -	\$ -	\$ -	\$ -	\$ 1,504,676.08
<b>Net Fund Balance End of Year</b>	\$ <b>7,711,583.17</b>	\$ <b>8,655,656.69</b>	\$ <b>9,527,448.18</b>	\$ <b>5,870,649.16</b>	\$ <b>4,426,570.88</b>

#### Five Year Revenue Analysis

Fund Ending Balance (6/30/23)	\$ 7,095,615.09
Less: Revenues for last five years:	
Revenues FY 18-19	\$ 2,296,345.30
Revenues FY 19-20	\$ 2,410,186.53
Revenues FY 20-21	\$ 3,067,978.71
Revenues FY 21-22	\$ 1,479,885.05
Revenues FY 22-23	\$ 1,452,498.00
Total Revenues for last five years	\$ 10,706,893.59
<b>Funds Held in Excess of Five Years</b>	\$ <b>(3,611,278.50)</b> if positive, subject to findings

#### Notes

(1) Loans Receivable are related to deferred payment of impact fees related to affordable housing developments. Loans Receivables reduce the amount of available funding for future spending.



### Airport Area Transportation Impact Fee – Fund 503

The Airport Area Transportation Impact Fee was established in 2005 by Resolution No. 9727 for the expansion of transportation facilities in the Airport Area Specific Plan. The fees are intended to be used on Tank Farm Road Median Improvements, Unocal Local Road, Santa Fe Extension, Buckley Extension, and Bike Paths in the Airport Area. In addition, these funds can be used to Reimburse City for funds advanced from other sources or to reimburse developers who have been required to construct improvements beyond their fair share. In 2018, the City Council adopted Resolution No. 10879 that consolidated this fee program into the Citywide Transportation Impact Fee Program. While the fee has been discontinued, the fund is still active to properly account for the fees that were collected that must be used on transportation projects in the Airport Area Specific Plan.

As of June 30, 2023, the fund balance was \$672,234.94. There are no expenditures in fiscal year 22-23.

**Five Year Finding:** As of June 30, 2023, there is \$608,016.68 in revenue collected which has been held more than five years. The fund balance is to be used for pre-construction activities (design, planning, permitting, etc.) for two transportation improvement projects programmed in the AASP TIF program: Tank Farm Road Widening (includes the Tank Farm/Santa Fe Roundabout) and Santa Fe Road Extension. Specifically, these funds will be used to reimburse the developer of the 600 Tank Farm development for eligible costs related to these transportation improvements.

As required conditions of approval, the 600 Tank Farm developer is required to design and construct portions of the Tank Farm Road Widening and Santa Fe Road Extension improvements prior to this development. As documented in detail in the AASP and related EIR, the Tank Farm Widening and Santa Fe Road Extension projects represent transportation infrastructure that is needed to mitigate the impacts of new development within the city, particularly within the AASP boundaries. The initial proportionality and nexus to new development is described in further detail in the AASP (Chapter 8, Public Facilities Financing Plan).

Below is list of Projects in which these funds will be used and the anticipated amount of funding from all sources needed to complete the financing of these projects.

Project	Cost by Fund Source						TOTAL	%
	Direct Developer Contribution	%	Development Impact Fees	%	Other Local Funds/Grants	%		
Tank Farm Road Widening	\$ 3,000,000	14%	\$ 13,300,000	60%	\$ 5,700,000	26%	\$ 22,000,000	100%
Santa Fe Road Extension (North)	\$ -	0%	\$ 432,000	40%	\$ 648,000	60%	\$ 1,080,000	100%
Santa Fe Road Extension (South)	\$ -	0%	\$ 1,000,000	40%	\$ 1,500,000	60%	\$ 2,500,000	100%

\*\* Includes Tank Farm/ Santa Fe Roundabout

The Tank Farm Road Widening and Santa Fe Road Extension projects are large, complex transportation improvements that are anticipated to be constructed in phases over several years as incremental development occurs. For the Tank Farm Road Widening Project, funding for component of project including Tank Farm Road/Santa Fe Roundabout expected by 2025. Funding for remaining project components anticipated within 10 years (by 2033). For the Santa Fe Road Extension (North) Project, funding for component of project to be constructed by 600 Tank Farm development (approximately 40% of planned road extension) expected by 2025. Funding for remaining project components anticipated within 10 years (by 2033). For the Santa Fe Road Extension (South) funding anticipated within 10 years (by 2033).

The portions of these projects to be implemented by the 600 Tank Farm development are anticipated to be constructed in 2025. The direct developer contribution and local funds related to these improvements are fully funded. The portion of these project costs from development impact fees are partially funded, with \$608,016 to be applied from existing AASP TIF fund balance, and the remainder to be reimbursed to the developer from future transportation impact fee revenues—both from the 600 Tank Farm development itself and from revenues received from other developments benefitting from these improvements.

<b>503 - Airport Area Transportation Impact Fee Fund</b>	<b>FY 18-19</b>	<b>FY 19-20</b>	<b>FY 20-21</b>	<b>FY 21-22</b>	<b>FY 22-23</b>
<b>Fund Balance Beginning of Year</b>	<b>\$ 1,121,229.07</b>	<b>\$ 1,153,501.74</b>	<b>\$ 1,141,565.19</b>	<b>\$ 896,694.57</b>	<b>\$ 675,535.70</b>
Interest	\$ 39,168.34	\$ 33,424.80	\$ 262.43	\$ (21,170.76)	\$ 7,701.88
Impact Fees	\$ 2,096.56	\$ 827.24	\$ 400.12	\$ 1,507.65	\$ -
<b>Total Revenue</b>	<b>\$ 41,264.90</b>	<b>\$ 34,252.04</b>	<b>\$ 662.55</b>	<b>\$ (19,663.11)</b>	<b>\$ 7,701.88</b>
Expenses	\$ 8,992.23	\$ 46,188.59	\$ 245,533.17	\$ 201,495.76	\$ 11,002.64
Reimbursements	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 8,992.23</b>	<b>\$ 46,188.59</b>	<b>\$ 245,533.17</b>	<b>\$ 201,495.76</b>	<b>\$ 11,002.64</b>
<b>Fund Balance End of Year</b>	<b>\$ 1,153,501.74</b>	<b>\$ 1,141,565.19</b>	<b>\$ 896,694.57</b>	<b>\$ 675,535.70</b>	<b>\$ 672,234.94</b>
<i>Less Loans Receivable</i>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Net Fund Balance End of Year</b>	<b>\$ 1,153,501.74</b>	<b>\$ 1,141,565.19</b>	<b>\$ 896,694.57</b>	<b>\$ 675,535.70</b>	<b>\$ 672,234.94</b>

**Five Year Revenue Analysis**

Fund Ending Balance (6/30/23)	\$ 672,234.94
Less: Revenues for last five years:	
Revenues FY 18-19	\$ 41,264.90
Revenues FY 19-20	\$ 34,252.04
Revenues FY 20-21	\$ 662.55
Revenues FY 21-22	\$ (19,663.11)
Revenues FY 22-23	\$ 7,701.88
Total Revenues for last five years	\$ 64,218.26
<b>Funds Held in Excess of Five Years</b>	<b>\$ 608,016.68</b> if positive, then subject to findings

**Notes**

N/A

## Los Osos Valley Road Transportation Impact Fee – Fund 504

The Los Osos Valley Road Transportation Impact Fee was established as an add-on fee in 2018 as part of the Capital Facilities Development Impact Fee Nexus Study and adopted by Resolution No. 10879 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, there are still minor projects that the City will need to implement at this location. The fee program was revised in 2019 to reflect the completion of the interchange construction work and the remaining projects. The City has a Reimbursement Agreement with Costco Wholesale Corporation for improvements constructed by Costco at the LOVR interchange and is still an ongoing obligation of this fund.

As of June 30, 2023, the fund balance was \$416,719.77. The only expenditure was a reimbursement paid to Costco for fiscal year 22-23 in the amount of \$114,635.00. As of June 30, 2023, there are no funds collected which have been held more than five years.

504 LOVR Transportation Impact Fee Fund	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23
<b>Fund Balance Beginning of Year</b>	\$ 97,521.27	\$ 713,044.59	\$ 469,605.94	\$ 469,730.00	\$ 584,365.27
Interest	\$ 29,509.32	\$ 26,655.45	\$ 124.06	\$ (12,090.27)	\$ 4,582.99
Impact Fees	\$ 586,014.00	\$ -	\$ -	\$ 126,725.54	\$ (57,593.49)
<b>Total Revenue</b>	\$ 615,523.32	\$ 26,655.45	\$ 124.06	\$ 114,635.27	\$ (53,010.50)
Expenses	\$ -	\$ 270,094.10	\$ -	\$ -	\$ -
Reimbursements	\$ -	\$ -	\$ -	\$ -	\$ 114,635.00
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	\$ -	\$ 270,094.10	\$ -	\$ -	\$ 114,635.00
<b>Fund Balance End of Year</b>	\$ 713,044.59	\$ 469,605.94	\$ 469,730.00	\$ 584,365.27	\$ 416,719.77
<i>Less Loans Receivable</i>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Net Fund Balance End of Year</b>	\$ 713,044.59	\$ 469,605.94	\$ 469,730.00	\$ 584,365.27	\$ 416,719.77

### Five Year Revenue Analysis

Fund Ending Balance (6/30/23)	\$ 416,719.77
Less: Revenues for last five years:	
Revenues FY 18-19	\$ 615,523.32
Revenues FY 19-20	\$ 26,655.45
Revenues FY 20-21	\$ 124.06
Revenues FY 21-22	\$ 114,635.27
Revenues FY 22-23	\$ (53,010.50)
Total Revenues for last five years	\$ 703,927.60
<b>Funds Held in Excess of Five Years</b>	\$ (287,207.83) if positive, then subject to findings

### Notes

N/A

## San Luis Ranch Transportation Impact Fee – Fund 514

The San Luis Ranch Transportation Impact Fee was established in 2018 as part of the Capital Facilities Development Impact Fee Nexus Study and adopted by Resolution No. 10879. This fee applies to development within San Luis Ranch only and represents the Citywide Transportation Impact Fee with appropriate adjustments to exclude costs related to the US 101/Prado Road Interchange project. The Development Agreement between City and San Luis Ranch was approved and adopted by Council in 2018 and requires the San Luis Ranch development to provide a direct contribution towards 28% of the costs of the Highway 101/ Prado Road Interchange improvements plus related bond financing. Because the developer is paying this obligation directly, an adjusted Citywide Transportation Impact Fee—the San Luis Ranch Transportation Impact Fee— was created to ensure that development within San Luis Ranch does not overpay towards the Prado Road Interchange project.

As of June 30, 2023, the fund balance was \$1,289,408.48. **Refer to Exhibit A for detailed information regarding the projects in which these funds were expended on for FY 2022/ 2023.** As of June 30, 2023, there are no funds collected which have been held more than 5 years.

514 - SLR Transportation Impact Fee Fund	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23
<b>Fund Balance Beginning of Year</b>	\$ -	\$ -	\$ -	\$ -	\$ 458,855.53
Interest	\$ -	\$ -	\$ -	\$ (2,186.54)	\$ 17,116.18
Impact Fees	\$ -	\$ -	\$ -	\$ 457,690.07	\$ 837,532.77
<b>Total Revenue</b>	\$ -	\$ -	\$ -	\$ 455,503.53	\$ 854,648.95
Expenses	\$ -	\$ -	\$ -	\$ 6,648.00	\$ 24,096.00
Reimbursements	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers In	\$ -	\$ -	\$ -	\$ (10,000.00)	\$ -
<b>Total Expenditures</b>	\$ -	\$ -	\$ -	\$ (3,352.00)	\$ 24,096.00
<b>Fund Balance End of Year</b>	\$ -	\$ -	\$ -	\$ 458,855.53	\$ 1,289,408.48
<i>Less Loans Receivable</i>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Net Fund Balance End of Year</b>	\$ -	\$ -	\$ -	\$ 458,855.53	\$ 1,289,408.48

### Five Year Revenue Analysis

Fund Ending Balance (6/30/23)	\$ 1,289,408.48
Less: Revenues for last five years:	
Revenues FY 18-19	\$ -
Revenues FY 19-20	\$ -
Revenues FY 20-21	\$ -
Revenues FY 21-22	\$ 455,503.53
Revenues FY 22-23	\$ 854,648.95
Total Revenues for last five years	\$ 1,310,152.48
<b>Funds Held in Excess of Five Years</b>	\$ (20,744.00) if positive, then subject to findings

### Notes

N/A

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## **Orcutt Area Transportation Impact Fee – Fund 515**

The Orcutt Area Transportation Impact Fee was established in 2010 by Resolution No. 10222 for the expansion of transportation facilities in and around the Orcutt Area Specific Plan. Specifically, Chapter 8 of the Public Facilities Financing Plan for the Orcutt Area Specific Plan provides a detailed description of the park improvements needed to serve this area and the projects in which these fees should be spent. In addition, these fees may be used to reimburse the City for funds advanced from other sources to pay for design and construction or to reimburse developers who have been required or permitted to install portions of facilities and improvements more than their fair share. This fund was created in FY 2020-2021 with the reorganization of the chart of accounts to separately account for Orcutt Area Transportation Impact Fees from other transportation impact fees. The fee was created as a financing strategy to fund the burden of public facilities that must be carried by development in the Orcutt Area Specific Plan.

The OASP Public Facilities Financing Plan (PFFP) was originally prepared September 2009, updated November 2016, December 2017, and most recently October 2018, to update costs reflecting current construction estimates and to revise the scope of certain capital improvement projects within the PFFP.

As of June 30, 2023, the fund balance was \$1,408,677.24. There are no loans associated with this fund. There were no reimbursements for FY 2022/ 2023 from this fund. There were no expenditures for this fund in FY 2022/ 2023. As of June 30, 2023, there are no funds collected which have been held more than 5 years.

515 - OASP Transportation Impact Fee Fund	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23
<b>Fund Balance Beginning of Year</b>	\$ -	\$ -	\$ -	\$ 692,609.95	\$ 1,392,254.93
Interest	\$ -	\$ -	\$ 51.35	\$ (29,354.51)	\$ 16,422.31
Impact Fees	\$ -	\$ -	\$ 909,089.60	\$ 728,999.49	
<b>Total Revenue</b>	\$ -	\$ -	\$ 909,140.95	\$ 699,644.98	\$ 16,422.31
Expenses	\$ -	\$ -	\$ 216,531.00	\$ -	\$ -
Reimbursements	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	\$ -	\$ -	\$ 216,531.00	\$ -	\$ -
<b>Fund Balance End of Year</b>	\$ -	\$ -	\$ 692,609.95	\$ 1,392,254.93	\$ 1,408,677.24
<i>Less Loans Receivable (2)</i>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Net Fund Balance End of Year</b>	\$ -	\$ -	\$ 692,609.95	\$ 1,392,254.93	\$ 1,408,677.24

#### Five Year Revenue Analysis

Fund Ending Balance (6/30/23)	\$ 1,408,677.24
Less: Revenues for last five years:	
Revenues FY 18-19	\$ -
Revenues FY 19-20	\$ -
Revenues FY 20-21	\$ 909,140.95
Revenues FY 21-22	\$ 699,644.98
Revenues FY 22-23	\$ 16,422.31
Total Revenues for last five years	\$ 1,625,208.24
<b>Funds Held in Excess of Five Years</b>	\$ (216,531.00) if positive, then subject to findings

#### Notes

N/A

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## Wastewater and Water Funds



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## **Wastewater Impact Fee – Fund 506**

The Wastewater Impact Fee was established in 2018 by Resolution No. 10880 as part of the 2017 Water and Wastewater Capacity and Connection Fee Study. Fees are to be used for the expansion and improvement of facilities used for sewer collection and sewer treatment. Specifically, the facilities and improvements to be paid for by these fees is listed in the 2017 Water and Wastewater Capacity and Connection Fee Study. The Wastewater Impact Fee Fund 506 is used to separately collect and account for impact fees and is treated as a pass-through to the Sewer Fund 602.

As of June 30, 2023, the fund balance was \$(1,077,443.17) in which \$798,745.00 is in the form of loans receivable for deferred payment of impact fees related to affordable housing developments and reduces balance to \$(1,875,888.17). **Refer to Exhibit A for detailed information regarding the projects in which these funds were expended on in FY 2022/ 2023.** As of June 30, 2023, there are no funds collected which have been held more than five years.

The Wastewater Impact Fee Fund is currently carrying a negative fund balance of \$(1,875,888). Projects in the Utilities Department often precede the administration of corresponding fees because these projects often need to be delivered before developments can occur. For example, the addition of a lift station to collect and deliver wastewater to the Water Resource Recovery Facility (WRRF) is necessary before development occurs and fees are collected. Additionally, cost escalation on projects have resulted in higher eligible expenses than originally used in the calculation of the impact fee. The Wastewater Impact Fee Fund is carrying a negative balance because of project schedules relative to impact fee collection and general escalation in projects costs.



506 - Wastewater Impact Fee Fund	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23
<b>Fund Balance Beginning of Year</b>	\$ (3,862,737.00)	\$ (3,860,944.33)	\$ (2,397,281.50)	\$ 394,882.84	\$ 2,283,171.80
Prior Period Adjustment (1)	\$ -	\$ -	\$ -	\$ 875,136.06	\$ -
<b>Fund Balance Beginning of Year After Adjustment</b>	\$ (3,862,737.00)	\$ (3,860,944.33)	\$ (2,397,281.50)	\$ 1,270,018.90	\$ 2,283,171.80
Interest	\$ 21,608.97	\$ 35,833.68	\$ 412.53	\$ 11,202.64	\$ 4,104.37
Impact Fees	\$ 2,028,174.00	\$ 2,582,196.54	\$ 3,834,707.17	\$ 3,685,007.64	\$ 1,980,885.60
<b>Total Revenue</b>	\$ 2,049,782.97	\$ 2,618,030.22	\$ 3,835,119.70	\$ 3,696,210.28	\$ 1,984,989.97
Expenses	\$ 2,047,802.95	\$ 1,154,367.39	\$ 1,042,955.36	\$ 2,683,057.38	\$ 5,345,304.94
Debt Service	\$ 187.35	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	\$ 2,047,990.30	\$ 1,154,367.39	\$ 1,042,955.36	\$ 2,683,057.38	\$ 5,345,304.94
<b>Fund Balance End of Year</b>	\$ (3,860,944.33)	\$ (2,397,281.50)	\$ 394,882.84	\$ 2,283,171.80	\$ (1,077,143.17)
Less Loans Receivable (2)	\$ -	\$ -	\$ -	\$ 798,745.00	\$ 798,745.00
<b>Net Fund Balance End of Year</b>	\$ (3,860,944.33)	\$ (2,397,281.50)	\$ 394,882.84	\$ 1,484,426.80	\$ (1,875,888.17)

#### Five Year Revenue Analysis

Fund Ending Balance (6/30/23)	\$ (1,077,143.17)
Less: Revenues for last five years:	
Revenues FY 18-19	\$ 2,049,782.97
Revenues FY 19-20	\$ 2,618,030.22
Revenues FY 20-21	\$ 3,835,119.70
Revenues FY 21-22	\$ 3,696,210.28
Revenues FY 22-23	\$ 1,984,989.97
Total Revenues for last five years	\$ 14,184,133.14
<b>Funds Held in Excess of Five Years</b>	\$ (15,261,276.31) if positive, subject to findings

#### Notes

(1) Prior Period Adjustments is related to Loan Receivable & Accrued Interest

(2) Loans Receivable are related to deferred payment of impact fees related to affordable housing developments Loans Receivables reduce the amount of available funding for future spending.

## Water Impact Fee – Fund 509

The Water Impact Fee was established in 2018 by Resolution No. 10880 as part of the 2017 Water and Wastewater Capacity and Connection Fee Study for the expansion and improvement of facilities used for water supply, water treatment, and water distribution necessary to serve new development. Specifically, the facilities and improvements to be paid for by these fees is listed in the 2017 Water and Wastewater Capacity and Connection Fee Study. The Wastewater Impact Fee Fund 506 is used to separately collect and account for impact fees and is treated as a pass-through to the Sewer Fund 602. The Water Impact Fee Fund 509 is used to separately collect and account for impact fees collected and is treated as a pass-through to the Water Fund 601.

As of June 30, 2023, the fund balance was \$7,934,362.90, in which \$1,476,189.03 is in the form of loans receivable for deferred payment of impact fees related to affordable housing developments and reduces balance to \$6,458,173.87.

**Refer to Exhibit A for detailed information regarding the projects in which these funds were expended on in FY 2022/2023.** As of June 30, 2023, there are no funds collected which have been held more than five years.

509 - Water Impact Fee Fund	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23
Fund Balance Beginning of Year	\$ (2,660,665.00)	\$ (1,221,266.39)	\$ 145,382.10	\$ 2,464,392.38	\$ 6,739,399.60
Prior Period Adjustment (1)	\$ -	\$ -	\$ -	\$ 1,624,196.66	\$ -
<b>Fund Balance Beginning of Year After Adjustment</b>	<b>\$ (2,660,665.00)</b>	<b>\$ (1,221,266.39)</b>	<b>\$ 145,382.10</b>	<b>\$ 4,088,589.04</b>	<b>\$ 6,739,399.60</b>
Interest	\$ -	\$ -	\$ 59.19	\$ 34,684.96	\$ 32,425.24
Impact Fees	\$ 3,745,666.49	\$ 3,723,459.97	\$ 4,744,361.10	\$ 5,160,019.76	\$ 3,616,306.55
<b>Total Revenue</b>	<b>\$ 3,745,666.49</b>	<b>\$ 3,723,459.97</b>	<b>\$ 4,744,420.29</b>	<b>\$ 5,194,704.72</b>	<b>\$ 3,648,731.79</b>
Expenses	\$ 2,306,267.88	\$ 2,356,811.48	\$ 2,425,410.01	\$ 2,543,894.16	\$ 2,453,768.49
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 2,306,267.88</b>	<b>\$ 2,356,811.48</b>	<b>\$ 2,425,410.01</b>	<b>\$ 2,543,894.16</b>	<b>\$ 2,453,768.49</b>
Fund Balance End of Year	\$ (1,221,266.39)	\$ 145,382.10	\$ 2,464,392.38	\$ 6,739,399.60	\$ 7,934,362.90
Less Loans Receivable (2)	\$ -	\$ -	\$ -	\$ 1,476,189.03	\$ 1,476,189.03
<b>Net Fund Balance End of Year</b>	<b>\$ (1,221,266.39)</b>	<b>\$ 145,382.10</b>	<b>\$ 2,464,392.38</b>	<b>\$ 5,263,210.57</b>	<b>\$ 6,458,173.87</b>

### Five Year Revenue Analysis

Fund Ending Balance (6/30/23)	\$ 7,934,362.90
Less: Revenues for last five years:	
Revenues FY 18-19	\$ 3,745,666.49
Revenues FY 19-20	\$ 3,723,459.97
Revenues FY 20-21	\$ 4,744,420.29
Revenues FY 21-22	\$ 5,194,704.72
Revenues FY 22-23	\$ 3,648,731.79
Total Revenues for last five years	\$ 21,056,983.26
<b>Funds Held in Excess of Five Years</b>	<b>\$ (13,122,620.36)</b> if positive, subject to findings

### Notes

(1) Prior Period Adjustments is related to Loan Receivable & Accrued Interest

(2) Loans Receivable are related to deferred payment of impact fees related to affordable housing developments. Loans Receivables reduce the amount of available funding for future spending.

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## Public Safety Funds



## Fire Impact Fee – Fund 516

The Fire Impact Fee was established in 2018 as part of the Capital Facilities Development Impact Fee Nexus Study and adopted by Resolution No. 10879 to help ensure there are sufficient fire facilities, equipment, and vehicles to serve new development. Fees collected will be used to help renovate Fire Stations 1-4, to construct Fire Station 5, and to replace fire vehicles and equipment, all of which is needed to serve new development through General Plan buildout.

As of June 30, 2023, the fund balance was \$214,607.26, in which \$78,276.25 is in the form of loans receivable for deferred payment of impact fees related to affordable housing developments and reduces balance to \$136,331.01. There were no expenditures related to this fund in FY 2022/ 2023. As of June 30, 2023, there are no funds collected which have been held more than five years.

516 - Fire Impact Fee Fund	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23
<b>Fund Balance Beginning of Year</b>	\$ -	\$ -	\$ -	\$ 66,123.61	\$ 200,219.76
Interest	\$ -	\$ -	\$ 10.18	\$ (16,497.18)	\$ 2,710.96
Transfers In (1)	\$ -	\$ -	\$ -	\$ 85,996.16	\$ -
Impact Fees	\$ -	\$ -	\$ 66,113.43	\$ 64,597.17	\$ 11,676.54
<b>Total Revenue</b>	\$ -	\$ -	\$ 66,123.61	\$ 134,096.15	\$ 14,387.50
Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
Reimbursements	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Fund Balance End of Year</b>	\$ -	\$ -	\$ 66,123.61	\$ 200,219.76	\$ 214,607.26
<i>Less Loans Receivable (2)</i>	\$ -	\$ -	\$ -	\$ 78,276.25	\$ 78,276.25
<b>Net Fund Balance End of Year</b>	\$ -	\$ -	\$ 66,123.61	\$ 121,943.51	\$ 136,331.01

### Five Year Revenue Analysis

Fund Ending Balance (6/30/23)	\$ 214,607.26
Less: Revenues for last five years:	
Revenues FY 18-19	\$ 1,062.69
Revenues FY 19-20	\$ 84,735.61
Revenues FY 20-21	\$ 66,321.46
Revenues FY 21-22	\$ 48,099.99
Revenues FY 22-23	\$ 14,387.50
Total Revenues for last five years	\$ 214,607.26
<b>Funds Held in Excess of Five Years</b>	\$ - if positive, subject to findings

### Notes

(1) Transfer in from Fund 508: FY 2018/19 = \$1062.69 fees; FY 2019/ 20 = \$82,440.00 fees + \$2295.61 int = \$84,735.61; FY 2020/21 = \$197.85 int

(2) Loans Receivable are related to deferred payment of impact fees related to affordable housing developments. Loans Receivables reduce the amount of available funding for future spending.

## Police Impact Fee – Fund 517

The Police Impact Fee was established in 2018 as part of the Capital Facilities Development Impact Fee Nexus Study and adopted by Resolution No. 10879 to help ensure there are sufficient police facilities and vehicles to serve new development. Fees collected will be used to help construct a new police headquarters and purchase vehicles to maintain the existing ratio of police vehicles to serve new development.

As of June 30, 2023, the fund balance was \$237,008.22, in which \$56,781.01 is in the form of loans receivable for deferred payment of impact fees related to affordable housing developments and reduces balance to \$180,227.21. There were no expenditures related to this fund in FY 2022/ 2023. As of June 30, 2023, there are no funds collected which have been held more than five years.

<b>517 - Police Impact Fee Fund</b>	<b>FY 18-19</b>	<b>FY 19-20</b>	<b>FY 20-21</b>	<b>FY 21-22</b>	<b>FY 22-23</b>
<b>Fund Balance Beginning of Year</b>	\$ -	\$ -	\$ -	\$ 72,656.08	\$ 245,445.94
Interest	\$ -	\$ -	\$ 10.89	\$ (19,445.24)	\$ 3,214.90
Transfers In (1)	\$ -	\$ -	\$ -	\$ 102,358.84	\$ -
Impact Fees	\$ -	\$ -	\$ 72,645.19	\$ 89,876.26	\$ (11,652.62)
<b>Total Revenue</b>	\$ -	\$ -	\$ 72,656.08	\$ 172,789.86	\$ (8,437.72)
Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
Reimbursements	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Fund Balance End of Year</b>	\$ -	\$ -	\$ 72,656.08	\$ 245,445.94	\$ 237,008.22
<i>Less Loans Receivable (2)</i>	\$ -	\$ -	\$ -	\$ 56,781.01	\$ 56,781.01
<b>Net Fund Balance End of Year</b>	\$ -	\$ -	\$ 72,656.08	\$ 188,664.93	\$ 180,227.21

### Five Year Revenue Analysis

Fund Ending Balance (6/30/23)	\$ 237,008.22
Less: Revenues for last five years:	
Revenues FY 18-19	\$ 3,046.86
Revenues FY 19-20	\$ 99,076.49
Revenues FY 20-21	\$ 72,891.58
Revenues FY 21-22	\$ 70,431.02
Revenues FY 22-23	\$ (8,437.72)
Total Revenues for last five years	\$ 237,008.22
<b>Funds Held in Excess of Five Years</b>	\$ - if positive, then subject to findings

### Notes

(1) Transfer in from Fund 508: FY 2018/19 = \$3,046.86 fees; FY 2019/ 20 = \$96,344.08 fees + \$2,732.41 int = \$99,076.49; FY 2020/21 = \$235.50 int

(2) Loans Receivable are related to deferred payment of impact fees related to affordable housing developments Loans Receivables reduce the amount of available funding for future spending.

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## In-Lieu Fee Funds



## Parkland In-Lieu Fee (Quimby) - Fund 501

The Parkland In-Lieu Fee was established in 1994 per the AB 1191 Act, also known as the Quimby Act, and applies to new single-family and multifamily condominium developments. Developers are required to either dedicate land for parks or pay an in-lieu fee as a condition of approval of a tentative or parcel subdivision map. The land, fees, or combination thereof are to be used only for the purpose of developing new or rehabilitating existing neighborhood park, community park or recreational facilities to serve the subdivision in which the fees were collected. Under the Quimby Act, the base standard for parks is 3.0 acres per 1,000 residents and cannot be any higher than 5.0 acres per 1,000 residents. The Parkland In-Lieu fee has been established for the City with a standard of 4.18 acres per 1,000 residents. At the discretion of the City Council, even though this fee is not an impact fee as defined by AB1600, the fund is included in this report for transparency and public engagement.

As of June 30, 2023, the fund balance was \$2,632,187.00 in which \$143,044.36 is in the form of loans receivable for deferred payment of impact fees related to affordable housing developments and reduces balance to \$2,489,142.64. **Refer to Exhibit A for detailed information regarding the projects in which these funds were expended on for FY 2022/ 2023.** As of June 30, 2023, there are no funds collected which have been held more than five years.

501 - Quimby In-Lieu Fee Fund	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23
<b>Fund Balance Beginning of Year</b>	\$ 2,363,346.76	\$ 2,955,243.23	\$ 4,136,141.11	\$ 2,832,048.67	\$ 2,533,779.95
Prior Period Adjustment (1)	\$ -	\$ -	\$ (3,193,263.41)	\$ -	\$ -
<b>Fund Balance Beginning of Year After Adjustment</b>	\$ 2,363,346.76	\$ 2,955,243.23	\$ 942,877.70	\$ 2,832,048.67	\$ 2,533,779.95
Interest	\$ 119,458.06	\$ 137,452.72	\$ 941.09	\$ (84,393.63)	\$ 37,390.95
Impact Fees	\$ 1,080,178.21	\$ 1,249,959.27	\$ 1,900,253.58	\$ 126,518.63	\$ 110,414.52
<b>Total Revenue</b>	\$ 1,199,636.27	\$ 1,387,411.99	\$ 1,901,194.67	\$ 42,125.00	\$ 147,805.47
Expenses	\$ 34,320.80	\$ 206,514.11	\$ 12,023.70	\$ 340,393.72	\$ 49,398.42
Reimbursements	\$ 573,419.00	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	\$ 607,739.80	\$ 206,514.11	\$ 12,023.70	\$ 340,393.72	\$ 49,398.42
<b>Fund Balance End of Year</b>	\$ 2,955,243.23	\$ 4,136,141.11	\$ 2,832,048.67	\$ 2,533,779.95	\$ 2,632,187.00
Less Loans Receivable (2)	\$ -	\$ -	\$ -	\$ 143,044.36	\$ 143,044.36
<b>Net Fund Balance End of Year</b>	\$ 2,955,243.23	\$ 4,136,141.11	\$ 2,832,048.67	\$ 2,390,735.59	\$ 2,489,142.64

### Five Year Revenue Analysis

Fund Ending Balance (6/30/23)	\$ 2,632,187.00
Less: Revenues for last five years:	
Revenues FY 18-19	\$ 1,199,636.27
Revenues FY 19-20	\$ 1,387,411.99
Revenues FY 20-21	\$ 1,901,194.67
Revenues FY 21-22	\$ 42,125.00
Revenues FY 22-23	\$ 147,805.47
Total Revenues for last five years	\$ 4,678,173.40
<b>Funds Held in Excess of Five Years</b>	\$ (2,045,986.40) if positive, then subject to findings

### Notes

(1) Prior Period Adjustment is related to transfer out to other funds 510, 511, 512, and 519.

(2) Loans Receivable are related to deferred payment of impact fees related to affordable housing developments Loans Receivables reduce the amount of available funding for future spending.

## Open Space Protection In-Lieu Fee – Fund 502

The Open Space Protection In-Lieu Fee was established in 2005 by Resolution #9728 to address the need to acquire new open space lands, specifically in the Airport Area Specific Plan commensurate with similar land lost to development projects. While the fee has been discontinued FY 2018-19, the fund is still active to properly account for the fees that were collected in the past and that must be used specifically on open space protection projects within the Airport Area Specific Plan. The fund is also utilized to capture funds related to Grants and other Miscellaneous Revenue related to Open Space. The city expects to utilize the remaining funds for open space transactions during FY 2023-24. At the discretion of the City Council, even though this fee is not an impact fee as defined by AB1600, the fund is included in this report for transparency and public engagement.

As of June 30, 2023, the fund balance was \$13,097.39. There were no revenues, other than small amount of interest, and no expenditures in FY 2022/ 2023. As of June 30, 2023, there are no funds collected which have been held more than five years.

<b>502 - Open Space Protection In-Lieu Fee Fund</b>	<b>FY 18-19</b>	<b>FY 19-20</b>	<b>FY 20-21</b>	<b>FY 21-22</b>	<b>FY 22-23</b>
<b>Fund Balance Beginning of Year</b>	\$ 595,255.72	\$ (145,072.37)	\$ 20,310.51	\$ 20,315.51	\$ 12,949.06
Interest	\$ 9,905.17	\$ (382.67)	\$ 5.00	\$ (466.45)	\$ 148.33
Other State Grants	\$ -	\$ 200,000.00	\$ -	\$ -	\$ -
Misc. Revenue	\$ 89,558.77	\$ -	\$ -	\$ -	\$ -
In-Lieu Fees	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenue</b>	\$ 99,463.94	\$ 199,617.33	\$ 5.00	\$ (466.45)	\$ 148.33
Expenses	\$ 839,792.03	\$ 34,234.45	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ 6,900.00	\$ -
<b>Total Expenditures</b>	\$ 839,792.03	\$ 34,234.45	\$ -	\$ 6,900.00	\$ -
<b>Fund Balance End of Year</b>	\$ (145,072.37)	\$ 20,310.51	\$ 20,315.51	\$ 12,949.06	\$ 13,097.39
<i>Less Loans Receivable</i>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Net Fund Balance End of Year</b>	\$ (145,072.37)	\$ 20,310.51	\$ 20,315.51	\$ 12,949.06	\$ 13,097.39

### Five Year Revenue Analysis

Fund Ending Balance (6/30/23)	\$ 13,097.39
Less: Revenues for last five years:	
Revenues FY 18-19	\$ 99,463.94
Revenues FY 19-20	\$ 199,617.33
Revenues FY 20-21	\$ 5.00
Revenues FY 21-22	\$ (466.45)
Revenues FY 22-23	\$ 148.33
Total Revenues for last five years	\$ 298,768.15
<b>Funds Held in Excess of Five Years</b>	\$ (285,670.76) if positive, then subject to findings

### Notes

N/A



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### **Affordable Housing Inclusionary Fee - Fund 505**

The Affordable Housing Inclusionary Fee is governed by the City's Inclusionary Housing Ordinance (Ordinance No. 1346) established in 1999 to provide funding for the provision of affordable housing and for reasonable costs associated with the development of affordable housing. Developers either pay a fee or must construct affordable units to meet their inclusionary housing requirements. At the discretion of the City Council, even though this fee is not an impact fee as defined by AB1600, the fund is included in this report for transparency and public engagement.

As of June 30, 2023, the fund balance was \$10,275,529.96 in which \$9,229,751.16 is in the form of loans receivable for deferred payment of Affordable Housing Loans issued to borrowers and \$669,063 is in the form of Doubtful Accounts<sup>3</sup> and reduces balance to \$1,714,841.80. No expenses were incurred from this fund in FY 22-23, however, there was a pass-through revenue and expense related to a Grant for use on the Anderson Hotel Project in the amount of \$1,700,000 and detailed in Resolution No. 11321. Transfers Out were related to recurring annual transfer outs to General Fund, Housing Trust Fund and HouseKeys Contract renewal.

Although \$5,257,465.08 of funds collected have been held more than five years, no findings are required since this fee is not considered an impact fee under AB1600, and those revenues are associated with deferred payment of Affordable Housing Loans issued to borrowers.

505 - Affordable Housing Fund	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23
<b>Fund Balance Beginning of Year</b>	<b>\$ 2,244,801.08</b>	<b>\$ 2,835,974.60</b>	<b>\$ 8,589,919.11</b>	<b>\$ 9,178,296.23</b>	<b>\$ 9,784,738.96</b>
Prior Period Adjustments (1)	\$ -	\$ 6,049,429.16	\$ 417,042.00	\$ 165,548.77	\$ (420,335.00)
<b>Fund Balance Beginning of Year After Adjustment</b>	<b>\$ 2,244,801.08</b>	<b>\$ 8,885,403.76</b>	<b>\$ 9,006,961.11</b>	<b>\$ 9,343,845.00</b>	<b>\$ 9,364,403.96</b>
Interest	\$ 112,574.21	\$ 73,778.48	\$ 218,935.12	\$ (37,152.17)	\$ 176,699.03
Misc Revenue	\$ 12,500.00	\$ -	\$ -	\$ 153,171.13	\$ 419,260.00
Grants	\$ -	\$ -	\$ -	\$ -	\$ 1,700,000.00
Housing Loan Repayment	\$ -	\$ -	\$ -	\$ -	\$ -
In Lieu Fees	\$ 1,193,099.31	\$ 17,736.87	\$ 10,600.00	\$ 411,875.00	\$ 554,987.90
<b>Total Revenue</b>	<b>\$ 1,318,173.52</b>	<b>\$ 91,515.35</b>	<b>\$ 229,535.12</b>	<b>\$ 527,893.96</b>	<b>\$ 2,850,946.93</b>
					\$ -
Expenses	\$ 710,000.00	\$ 330,000.00	\$ -	\$ -	\$ 1,700,000.00
Transfers Out	\$ 17,000.00	\$ 57,000.00	\$ 58,200.00	\$ 87,000.00	\$ 239,820.93
<b>Total Expenditures</b>	<b>\$ 727,000.00</b>	<b>\$ 387,000.00</b>	<b>\$ 58,200.00</b>	<b>\$ 87,000.00</b>	<b>\$ 1,939,820.93</b>
<b>Fund Balance End of Year</b>	<b>\$ 2,835,974.60</b>	<b>\$ 8,589,919.11</b>	<b>\$ 9,178,296.23</b>	<b>\$ 9,784,738.96</b>	<b>\$ 10,275,529.96</b>
Less Loans Receivable (2)	\$ -	\$ 6,314,429.16	\$ 8,001,471.16	\$ 9,670,906.16	\$ 9,229,751.16
Allowance for Doubtful Accounts (3)	\$ -	\$ (215,000.00)	\$ (215,000.00)	\$ (669,063.00)	\$ (669,063.00)
<b>Net Fund Balance End of Year</b>	<b>\$ 2,835,974.60</b>	<b>\$ 2,490,489.95</b>	<b>\$ 1,391,825.07</b>	<b>\$ 782,895.80</b>	<b>\$ 1,714,841.80</b>

#### Five Year Revenue Analysis

Fund Ending Balance (6/30/23)	\$ 10,275,529.96
Less: Revenues for last five years:	
Revenues FY 18-19	\$ 1,318,173.52
Revenues FY 19-20	\$ 91,515.35
Revenues FY 20-21	\$ 229,535.12
Revenues FY 21-22	\$ 527,893.96
Revenues FY 22-23	\$ 2,850,946.93
Total Revenues for last five years	\$ 5,018,064.88
<b>Funds Held in Excess of Five Years</b>	<b>\$ 5,257,465.08</b> No Findings required - not impact fee per AB1600.

#### Notes

(1) Prior Period Adjustments in FY 19-20, FY 20-21 and FY 21-22 is related to Loan Receivable & Accrued Interest; in FY 22-23 it reflects separation of BEGIN loan activity into a new Fund.

(2) Loans Receivable are related to deferred payment of impact fees related to affordable housing developments. Loans Receivables reduce the amount of available funding for future spending.

(3) Allowance for doubtful accounts reduces the Loans Receivables and represents the portion of Loans Receivables which may not be realized.

**Exhibit A**  
**Development Impact Fee Expenditures Report**  
**For Fiscal Year Ended June 30, 2023**

**Orcutt Area Specific Plan Parks Impact Fee (Fund 511)**

Project Number	Project Name	Construction Start Date	Project Status	Total Estimated Project Cost (1)	Estimated Cost Funded by Fees (1)	% of Project Funded by Fees	Fees Expended to Date (2)	Fees Expended FY 22-23
1000057/ 2000057	Development Related Parks Improvements	Apr-24	Design	\$ 14,000,000.00	\$ 3,701,641.00	26%	\$ 77,083.28	\$ 77,083.28
								\$ 77,083.28

**Citywide Transportation Development Impact Fee (Fund 507)**

Project Number	Project Name	Construction Start Date	Project Status	Total Estimated Project Cost (1)	Estimated Cost Funded by Fees (1)	% of Project Funded by Fees	Fees Expended to Date (2)	Fees Expended FY 22-23
1000073	Transportation Safety and Operations	July 2018	Ongoing	\$ 3,750,000.00	\$ 1,436,250.00	38%	\$ 3,441.00	\$ 3,441.00
1000164/ 2000164	Orcutt/Tank Farm Roundabout Construction	August 2021	Complete	\$ 4,079,812.00	\$ 2,475,009.74	61%	\$ 2,475,009.74	\$ 742,572.77
1000502	Active Transportation Plan Implementation	July 2021	Ongoing	\$ 11,000,000.00	\$ 2,629,000.00	24%	\$ 20,200.55	\$ 18,678.98
1000537	Transportation Monitoring & Modeling Update	July 2018	Ongoing	\$ 900,000.00	\$ 900,000.00	100%	\$ 40,000.00	\$ 39,500.00
2000069	Pedestrian Crossing Improvements	May 2023	Complete	\$ 569,861.00	\$ 5,425.26	1%	\$ 5,304.58	\$ 5,304.58
91252	Prado Road Bridge Widening	June 2025	Design	\$ 22,042,320.00	\$ 3,875,000.00	18%	\$ 291,288.40	\$ 10,598.00
2091294	Higuera at 50 Higuera Widening	June 2024	Design	\$ 846,450.00	\$ 70,543.00	8%	\$ 69,920.25	\$ 69,920.25
91375/ 2091375	Railroad Safety Trail Taft to Pepper - 2018	October 2020	Complete	\$ 4,563,783.00	\$ 250,000.00	5%	\$ 2,960,984.99	\$ 47,219.70
2091610	Higuera Street Widening Bridge to Elks	June 2024	Design	\$ 420,000.00	\$ 365,500.00	87%	\$ 1,855.50	\$ 1,855.50
91613/ 2091613	Prado Road Interchange	September 2027	Planning	\$ 72,319,571.00	\$ 2,130,000.00	3%	\$ 1,238,129.10	\$ 172,809.42
								\$ 1,111,900.20

**Airport Area Transportation Development Impact Fee (Fund 503)**

Project Number	Project Name	Construction Start Date	Project Status	Total Estimated Project Cost (1)	Estimated Cost Funded by Fees (1)	% of Project Funded by Fees	Fees Expended to Date (2)	Fees Expended FY 22-23
91252	Prado Road Bridge Widening	Jun-25	Design	\$ 22,042,320.00	\$ 3,875,000.00	18%	\$ 504,209.75	\$ 2,000.00
91613/ 2091613	Prado Road Interchange	Jul-27	Planning	\$ 72,319,571.00	\$ 2,130,000.00	3%	\$ 9,002.64	\$ 9,002.64
								\$ 11,002.64

### Los Osos Valley Road Impact Fee Fund (Fund 504)

Project Number	Project Name	Construction Start Date	Project Status	Total Estimated Project Cost (1)	Estimated Cost Funded by Fees (1)	% of Project Funded by Fees	Fees Expended to Date (2)	Fees Expended FY 22-23
1000175	Costco LOVR Development Reimbursement	N/A	N/A	\$ 4,960,108.00	\$ 4,960,108.00	100%	\$ 4,476,477.00	\$ 114,635.00
								\$ 114,635.00

### San Luis Ranch Transportation Development Impact Fee (Fund 514)

Project Number	Project Name	Construction Start Date	Project Status	Total Estimated Project Cost (1)	Estimated Cost Funded by Fees (1)	% of Project Funded by Fees	Fees Expended to Date (2)	Fees Expended FY 22-23
1000567/ 2000567	Madonna Road Bike Path Landscaping Design	Dec-24	Preliminary	\$ 1,500,000.00	\$ 510,000.00	34%	\$ 24,096.00	\$ 24,096.00
								\$ 24,096.00

### Wastewater Development Impact Fee (Fund 506)

Project Number	Project Name	Construction Start Date	Project Status	Total Estimated Project Cost (1)	Estimated Cost Funded by Fees (1)	% of Project Funded by Fees	Fees Expended to Date (2)	Fees Expended FY 22-23
91118/ 2091118	Sewer Lift Station and Siphon Replacement - Calle Joaquin (91118)	Jan-2022	Complete	\$ 6,330,516.14	\$ 6,330,516.14	100%	\$ 6,330,516.14	\$ 4,340,089.05
91224/ 2091224	Foothill Sewer Lift Station	Jul-2026	Planning	\$ 2,370,000.00	\$ 2,370,000.00	100%	\$ 130,291.02	\$ 5,526.91
91369/ 2091369	Sewer Lift Station Replacement - Airport	Jul-2024	Planning	\$ 2,100,000.00	\$ 2,100,000.00	100%	\$ 118,464.16	\$ 4,334.25
1000077	WRRF Major Equipment Maintenance	Jul-2018	Ongoing	\$ 85,960.66	\$ 13,753.71	16%	\$ 13,753.71	\$ 8.64
1000083	Sewer Lift Station - New Buckley Station	Oct-2021	Ongoing	\$ 188,940.11	\$ 188,940.11	100%	\$ 188,940.11	\$ 21,763.83
2000083	Buckley Sewer Lift Station [1000083]	Oct-2021	Ongoing	\$ 1,801,818.89	\$ 1,801,818.89	100%	\$ 128,106.00	\$ 128,106.00
2000607	WRRF Major Equipment Maintenance [1000077]	Jul-2018	Ongoing	\$ 910,837.06	\$ 145,733.93	16%	\$ 13,256.28	\$ 13,256.28
N/A	2008 Suntrust Loan - Tank Farm Lift Station	N/A	Debt Service	\$ 1,097,260.00	\$ 1,097,260.00	100%	\$ 913,480.00	\$ 181,130.00
N/A	2009 State Infrastructure Bank (CIEDB) Loan - Tank Farm Lift Station	N/A	Debt Service	\$ 10,897,350.11	\$ 10,897,350.11	100%	\$ 2,772,222.06	\$ 552,309.95
N/A	2014 US Bank Wastewater Lease Installment Agreement - WRRF Energy Efficiency Project	N/A	Debt Service	\$ 6,788,417.81	\$ 1,086,146.85	16%	\$ 494,225.28	\$ 98,780.03
								\$ 5,345,304.94

## Water Development Impact Fee (Fund 509)

Project Number	Project Name	Construction		Total Estimated	Estimated Cost	% of Project	Fees Expended	Fees Expended FY
		Start Date	Project Status	Project Cost (1)	Funded by Fees (1)	Funded by Fees	to Date (2)	22-23
91506	Groundwater Well Development Program (91506)	Mar-2022	Complete	\$ 178,826.87	\$ 69,742.48	39%	\$ 69,742.48	\$ 22,816.83
99653	WTP Major Equipment Maintenance	Jul-2018	Ongoing	\$ 697,452.86	\$ 111,592.46	16%	\$ 111,592.46	\$ 29,292.11
1000034	Reservoir Maintenance	Jul-2018	Ongoing	\$ 915,537.24	\$ 146,485.96	16%	\$ 146,485.96	\$ 7,187.31
1000528	Recycled Water Broad Street - Tank Farm to Aerovista	Deferred	Preliminary	\$ 23,969.00	\$ 3,835.04	16%	\$ 3,835.04	\$ 3,835.04
1000530	Recycled Water Tank	Jul-2021	Preliminary	\$ 34,394.50	\$ 5,503.12	16%	\$ 5,503.12	\$ 4,100.16
1000542	Water Treatment Plant Major Facility Maintenance	Jul-2018	Ongoing	\$ 72,867.39	\$ 11,658.78	16%	\$ 11,658.78	\$ 5,842.33
1000573	Recycled Water Systems Retrofits	Jul-2022	Preliminary	\$ 14,438.12	\$ 2,310.10	16%	\$ 2,310.10	\$ 2,310.10
2000034	Water Storage Tank Maintenance [1000034]	Jul-2018	Ongoing	\$ 4,657,920.89	\$ 745,267.34	16%	\$ 10,564.98	\$ 10,564.98
2000150	SGMA GSP (Groundwater Basin Management) [1000150]	Jul-2018	Ongoing	\$ 476,871.11	\$ 185,979.73	39%	\$ 9,843.75	\$ 9,843.75
2000542	WTP Major Facility Maintenance [1000542]	Jul-2018	Ongoing	\$ 1,383,963.66	\$ 539,745.83	39%	\$ 4,601.95	\$ 4,601.95
2001022	WTP Chemical System Maintenance [91731]	Jul-2018	Ongoing	\$ 8,397.85	\$ 1,343.66	16%	\$ 1,153.76	\$ 1,153.76
2001026	WTP Major Equipment Maintenance [99653]	Jul-2018	Ongoing	\$ 688,968.20	\$ 110,234.91	16%	\$ 4,786.26	\$ 4,786.26
N/A	2012 Water Revenue Refunding Bond	N/A	Debt Service	\$ 2,853,000.00	\$ 656,190.00	23%	\$ 656,190.00	\$ 131,560.00
N/A	2018 Refunding Bond (Refund 2005, 2006, 2009 Bonds)	N/A	Debt Service	\$ 453,796.83	\$ 131,601.08	29%	\$ 42,725.99	\$ 7,903.85
N/A	2018 Refunding Water Bond (Refund 2006 Bonds)	N/A	Debt Service	\$ 15,089,952.22	\$ 4,376,086.14	29%	\$ 1,290,848.64	\$ 257,085.00
N/A	2020 CIEDB (I-Bank) Loan - Water Treatment Plant Energy Efficiency	N/A	Debt Service	\$ 18,813,733.25	\$ 3,010,197.32	16%	\$ 457,225.06	\$ 153,088.50
N/A	Nacimiento Pipeline	N/A	Debt Service	\$ 101,805,531.78	\$ 39,704,157.39	39%	\$ 9,042,592.20	\$ 1,797,796.56
								\$ 2,453,768.49

## Parkland In-Lieu Quimby Fee (Fund 501)

Project Number	Project Name	Construction		Total Estimated	Estimated Cost	% of Project	Fees Expended	Fees Expended FY
		Start Date	Project Status	Project Cost (1)	Funded by Fees (1)	Funded by Fees	to Date (2)	22-23
91683/ 2091683	North Broad Street Park	12/1/2023	Construction	\$ 1,675,283.00	\$ 1,364,474.00	81%	\$ 172,859.03	\$ 49,398.42
								\$ 49,398.42

### Notes:

(1) Data From City of San Luis Obispo Financial Plans.

(2) Expenditures are only from July 1, 2018 to current due to implementation of new accounting system.

**Exhibit B**  
**Fiscal Year 2022/ 2023 Development**  
**Impact Fee Schedule and Amounts**

Parkland Fees	Quimby Act Parkland In-Lieu Fee	Parkland Impact Fee	Park Improvement Impact Fee	Parkland Development Fees (Orcutt Area)
<b>Residential Subdivision</b>		<b>FY 2022-23 Rate</b>		
Single Family (per Dwelling Unit)	\$4,571.04	n/a	\$4,177.91	\$10,022.76
Multifamily Condominium (per Dwelling unit)	\$3,291.55	n/a	\$3,008.67	\$7,456.26
Residential, No Subdivision Single Family (per Dwelling Unit)	n/a	\$4,571.04	\$4,177.90	n/a
Multifamily Apartment (per Dwelling unit)	n/a	\$2,113.61	\$3,008.68	\$7,456.26

Land Use Category	Water Development Impact Fee(Citywide)	Wastewater Development Impact Fee (Citywide)
<b>Single Family &amp; Multifamily (per Dwelling Unit Size)</b>		<b>FY 2022-23 Rate</b>
≥ 1,201 sq. ft. (fees are per unit)	\$17,142.70	\$15,921.10
801 to 1,200 sq. ft. (fees are per unit)	\$13,714.16	\$12,811.66
451 to 800 sq. ft. (fees are per unit)	\$11,999.89	\$11,211.11
≤ 450 sq. ft. (fees are per unit)	\$5,172.89	\$4,775.18
<b>Mobile/Manufactured Home (per Dwelling Unit)</b>		
Mobile/Manufactured Home	\$10,345.76	\$9,553.24
<b>Non-Residential (by Meter Size)</b>		
3/4" meter	\$17,242.93	\$15,921.10
1" meter	\$29,312.41	\$27,065.58
1.5" meter	\$58,626.29	\$54,131.17
2" meter	\$93,112.18	\$85,973.38
3" meter	\$183,426.23	\$170,355.50
4" meter	\$286,282.38	\$265,882.11
6" meter	\$572,566.20	\$531,764.23

Land Use Category	Emergency Services Impact Fees	
	Police (Citywide)	Fire (Citywide)
<b>Residential</b>		<b>FY 2022-23 Rate</b>
<b>Single Family</b>		
Per unit	\$989.48	\$842.83
<b>Multifamily</b>		
Per unit	\$712.48	\$607.31
<b>Non-Residential</b>		
Office (fees are per sq. ft.)	\$0.65	\$0.56
Service (fees are per sq. ft.)	\$0.35	\$0.31
Retail (fees are per sq. ft.)	\$0.35	\$0.31
Industrial (fees are per sq. ft.)	\$0.27	\$0.22
Institutional (fees are per sq. ft.)	\$0.35	\$0.34
Lodging (fees are per room)	\$197.00	\$167.39
Specialty (fees are per ADT) (2)	Requires Calculation	Requires Calculation

Transportation Impact Fees									
FY 2022-23 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]	Citywide Transportation (Orcutt Specific Plan Area Add on) After 7/1/2018	Transportation (Orcutt Specific Plan Area Add on) [1]	Transportation (Orcutt Specific Plan Area Add on Vested) Prior to 7/1/2018 [1]
<b>Residential</b>									
<b>Single Family</b>									
≥ 1,400 sq. ft. (fees are per unit)	\$15,036.69	\$11,686.66	\$13,637.12	\$5,509.79	\$3,195.25	\$3,049.61	\$12,219.16	\$23,496.82	\$24,914.72
700 to 1,399 sq. ft. (fees are per sq. ft.)	\$10.75	\$8.34	\$9.74	N/A	N/A	N/A	\$7.87	N/A	N/A
≤ 699 sq. ft. (fees are per unit)	\$7,518.35	\$5,843.33	\$6,818.56	\$5,509.79	\$3,195.25	\$3,049.61	\$6,109.59	\$23,496.82	\$24,914.72
<b>Multifamily</b>									
≥ 1,100 sq. ft. (fees are per unit)	\$11,682.63	\$9,079.87	\$10,595.24	\$4,894.60	\$1,500.06	\$2,042.96	\$11,821.42	\$16,414.57	\$17,404.78
550 to 1,099 sq. ft. (fees are per sq. ft.)	\$10.62	\$8.26	\$9.64	N/A	N/A	N/A	\$7.79	N/A	N/A
≤ 549 sq. ft. (fees are per unit)	\$5,841.32	\$4,539.92	\$5,297.61	\$4,894.60	\$1,500.06	\$2,057.11	\$5,910.71	\$16,414.57	\$17,404.78
<b>Non-Residential</b>									
Office (fees are per sq. ft.)	\$14.51	\$11.28	\$13.16	\$11.06	\$4.33	\$4.33	\$11.80	N/A	N/A
Service (fees are per sq. ft.)	\$14.51	\$11.28	\$13.16	\$4.33	\$4.33	\$4.33	\$11.80	N/A	N/A
Retail (fees are per sq. ft.) [2]	\$21.09	\$15.52	\$19.12	\$11.61	\$34.16	\$27.14	\$17.13	N/A	N/A
Industrial (fees are per sq. ft.)	\$8.44	\$6.93	\$8.09		\$2.41	\$2.41	\$6.86	N/A	N/A
Institutional (fees are per sq. ft.)	\$17.08	\$13.28	\$15.48		\$1.86	\$1.86	\$13.87	N/A	N/A
Lodging (fees are per room)	\$6,066.66	\$4,715.05	\$5,501.97		\$1,860.59	\$1,860.59	\$4,929.90	N/A	N/A
Specialty (fees are per ADT) (2)	\$924.90	\$718.41	\$838.46	\$513.38	\$3,049.61	\$3,049.61	\$751.60	\$2,584.89	\$2,740.88
					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 imposed within the

[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