

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



FISCAL YEAR ENDING JUNE 30, 2021

LEGAL REQUIREMENTS FOR DEVELOPMENT IMPACT FEE REPORTING

A. CALIFORNIA GOVERNMENT CODE SECTION 66006 (b)

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

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

B. CALIFORNIA GOVERNMENT CODE SECTION 66001 (d)

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

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

As of June 30, 2021, the City's Police Facility Impact Fee Fund and Childcare Facility Impact Fee Fund showed revenues held past the fifth year of first deposit; therefore, the City is reporting the following findings relating to these DIF Funds:

1. Police Facility Development Impact Fee Fund

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

2. Childcare Facility Development Impact Fee Fund

- The purpose of the impact fee analysis for childcare facilities was to quantify the impacts on the need for childcare associated with new development. The analysis addressed both development of workplace buildings such as office, retail and industrial spaces and new residential development. The report also contained an analysis of the costs of mitigating the new demands by the construction of childcare facility spaces.
- On December 8, 2021, the City Council appropriated \$150,000 in Childcare Impact Fee funds toward the Club West Outdoor Classroom capital project, utilizing most of the balance over five years in this fund.
- The Childcare Impact Fee and potential uses for the balance in the fund will be presented to and considered by City Council at its 2022 Strategic Planning retreat.

C. ADDITIONAL NOTES

The State of California Government Code Section 66002 states that local agencies that have developed a fee program may adopt a CIP indicating the approximate location, size, and timing of projects, plus an estimate for the cost of all facilities or improvements to be financed by fees. A formal CIP is recommended, at a minimum, as a five-year plan. The City produces a five-year CIP which helps to maintain and support the City's General Plan as well as identify situations where infrastructure is needed to accommodate the planned development. The City's current adopted Capital Improvement Program (FY 2021/22 – FY 2025/26) may be found on the City's website (www.cityofwestsacramento.org) under Government, Finance and Technology Department, [Publications](#).

D. FUNDING OF INFRASTRUCTURE

The FY 2021/22 – 2025/26 CIP list identifies all funding sources and amounts for individual projects through FY 2025/26. The CIP is updated annually to reflect the current infrastructure needs of the City. As a CIP project is identified, the project is evaluated to determine the portion of the project that will service existing residents and businesses versus new development. Once determination of use is made, the percentage of use attributable to new development may then be funded by the appropriate development impact fee based on the type of project. The percentage of use associated with existing residents or businesses are funded from other appropriate sources as identified on each individual project sheet in the CIP. Estimated construction start dates for projects are adjusted, as needed, to reflect the needs of the community.

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

Traffic Development Impact Fee – Fees are supported by a study titled 2005 Traffic Impact Fee Study Update, prepared by DKS Associates and the Interim Traffic and Park Impact Fee Study, prepared by the City of West Sacramento and Economic & Planning Systems dated February 2010.

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

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

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

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

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

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

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

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

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

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

referred to as an equivalent meter unit (EMU).

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

www.cityofwestsacramento.org/government/departments/finance-and-technology/nexus-fee-studies.

CURRENT FEE SCHEDULE

The current fee schedules for development impact fees may be found on the City’s website at:

<https://www.cityofwestsacramento.org/government/departments/administrative-services/book-of-fees>.

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

**City of West Sacramento
Development Impact Fees
Fiscal Year Ended June 30, 2021**

| <u>Impact Fee Fund</u> | <u>Fund Balance 7/1/2021</u> | <u>Impact Fee Revenues</u> | <u>Other Revenues</u> | <u>Expenditures</u> | <u>Fund Balance^[2] 6/30/2021</u> | <u>Cash Balance 6/30/2021</u> |
|------------------------|----------------------------------|--------------------------------|-------------------------|-------------------------|---|-----------------------------------|
| Traffic | \$ 7,934,598.01 | \$ 656,144.71 | \$ 54,422.84 | \$ - | \$ 8,645,165.56 | \$ 8,600,674.36 |
| Parks | 6,699,664.97 | 1,987,389.27 | 21,380.92 | 153.44 | 8,708,281.72 | 8,680,347.70 |
| Police | 1,284,471.86 | 206,429.89 | 2,591.98 | 22,048.00 | 1,471,445.73 | 1,463,916.14 |
| Fire | (3,853,679.85) | 276,899.37 | 1,491.92 | 24,735.64 | (3,600,024.20) | - |
| Childcare | 469,034.70 | 88,025.27 | 1,155.28 | - | 558,215.25 | 555,358.75 |
| City Hall | 673,464.65 | 115,102.47 | (3,097.03) | 750,000.00 | 35,470.09 | 35,288.54 |
| Drainage | 1,349,383.63 | 88,123.00 | 3,019.45 | 3,427.72 | 1,437,098.36 | 1,429,685.74 |
| Corporation Yard | (4,473,715.57) | 157,438.86 | 13,455.02 | 18,440.44 | (4,321,262.13) | - |
| Flood | 5,534,032.84 | 1,174,526.63 | 12,327.02 | - | 6,720,886.49 | 6,686,494.64 |
| Sewer ^[1] | 37,180,995.04 | 788,994.49 | 2,025,178.38 | 5,243,726.62 | 34,751,441.29 | 5,657,135.30 |
| Water ^[1] | 35,466,465.66 | 2,173,001.91 | 14,871,897.89 | 11,557,377.76 | 40,953,987.70 | 24,021,526.26 |
| Totals | <u>\$ 88,264,715.94</u> | <u>\$ 7,712,075.87</u> | <u>\$ 17,003,823.67</u> | <u>\$ 17,619,909.62</u> | <u>\$ 95,360,705.86</u> | <u>\$ 57,130,427.43</u> |

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

Note 2: Ending fund balances include amounts that may be appropriated in the capital improvement program budget in FY 2021/22.

Traffic Development Impact Fee (Fund 205)

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

| | FY 2020/21 | FY 2019/20 | FY 2018/19 | FY 2017/18 | FY 2016/17 |
|-------------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| Beginning Fund Balance | \$ 7,934,598.01 | \$ 5,330,810.87 | \$ 4,231,066.51 | \$ 3,137,577.78 | \$ 3,422,856.99 |
| Revenues: | | | | | |
| Development Impact Fees | 656,144.71 | 4,379,732.12 | 933,201.08 | 1,300,131.34 | 308,608.22 |
| Interest Earnings | 10,749.81 | 211,788.75 | 166,172.03 | 32,915.58 | 31,124.54 |
| Federal & State Grants | - | - | 1,174,413.47 | 964,809.45 | 1,428,505.72 |
| Other Fees | 43,673.03 | 56,883.79 | 27,682.05 | 40,702.15 | 1,560.00 |
| Transfers In | - | 202,649.55 | 1,894,161.00 | 50,000.00 | 366,000.00 |
| Total Revenues | 710,567.55 | 4,851,054.21 | 4,195,629.63 | 2,388,558.52 | 2,135,798.48 |
| Expenditures: | | | | | |
| Capital Improvement Program | - | 2,247,267.07 | 3,095,885.27 | 1,295,069.79 | 2,421,077.69 |
| Total Expenditures | - | 2,247,267.07 | 3,095,885.27 | 1,295,069.79 | 2,421,077.69 |
| Ending Fund Balance | \$ 8,645,165.56 | \$ 7,934,598.01 | \$ 5,330,810.87 | \$ 4,231,066.51 | \$ 3,137,577.78 |

Five-Year Revenue Using First In First Out Method

| | FY 2020/21 | FY 2019/20 | FY 2018/19 | FY 2017/18 | FY 2016/17 |
|--|------------------------|------------------------|------------------------|------------------------|------------------------|
| Revenue Available | | | | | |
| Current Fiscal Year | \$ 710,567.55 | \$ 4,351,054.21 | \$ 4,195,629.63 | \$ 2,388,558.52 | \$ 2,135,798.48 |
| Prior Fiscal Year (2-yr Old Funds) | 4,351,054.21 | 3,583,543.80 | 1,135,181.24 | 1,842,507.99 | 1,001,779.30 |
| Prior Fiscal Year (3-yr Old Funds) | 3,583,543.80 | - | - | - | - |
| Prior Fiscal Year (4-yr Old Funds) | - | - | - | - | - |
| Prior Fiscal Year (5-yr Old Funds) | - | - | - | - | - |
| In Excess of Five Year Fiscal Years ^[1] | - | - | - | - | - |
| Total Revenue Available | \$ 8,645,165.56 | \$ 7,934,598.01 | \$ 5,330,810.87 | \$ 4,231,066.51 | \$ 3,137,577.78 |

Note 1: No fees have been held unexpended for more than five years, no refunds required.

Parks Development Impact Fee (Fund 211)

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

| | FY 2020/21 | FY 2019/20 | FY 2018/19 | FY 2017/18 | FY 2016/17 |
|--------------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| Beginning Fund Balance | \$ 6,699,664.97 | \$ 1,878,769.97 | \$ 1,488,840.00 | \$ 2,092,720.30 | \$ 1,056,914.79 |
| Revenues: | | | | | |
| Development Impact Fees | 1,987,389.27 | 5,828,152.46 | 468,770.88 | 636,547.82 | 705,504.88 |
| Interest Earnings | 21,227.48 | 140,891.52 | 55,308.69 | 19,110.19 | 10,836.14 |
| Federal & State Grants | - | - | 118,439.68 | 10,475.69 | 993,853.70 |
| Other Fees | - | - | 64,514.00 | 783,456.15 | 1,318,783.93 |
| Transfers In | - | 1,825,619.22 | 202,850.00 | - | - |
| Total Revenues | 2,008,616.75 | 7,794,663.20 | 909,883.25 | 1,449,589.85 | 3,028,978.65 |
| Expenditures: | | | | | |
| Capital Improvement Program | - | 2,973,768.20 | 519,953.28 | 1,505,586.82 | 1,445,502.16 |
| Debt Service ^{[2][3]} | - | - | - | 547,883.30 | 547,670.98 |
| Total Expenditures | - | 2,973,768.20 | 519,953.28 | 2,053,470.12 | 1,993,173.14 |
| Ending Fund Balance | \$ 8,708,281.72 | \$ 6,699,664.97 | \$ 1,878,769.97 | \$ 1,488,840.00 | \$ 2,092,720.30 |

| Five-Year Revenue Using First In First Out Method | | | | | |
|--|------------------------|------------------------|------------------------|------------------------|------------------------|
| | FY 2020/21 | FY 2019/20 | FY 2018/19 | FY 2017/18 | FY 2016/17 |
| Revenue Available | FY 2020/21 | FY 2019/20 | FY 2018/19 | FY 2017/18 | FY 2016/17 |
| Current Fiscal Year | \$ 2,008,770.19 | \$ 6,699,664.97 | \$ 909,883.25 | \$ 1,449,589.85 | \$ 2,092,720.30 |
| Prior Fiscal Year (2-yr Old Funds) | 6,699,511.53 | - | 929,636.57 | 39,250.15 | - |
| Prior Fiscal Year (3-yr Old Funds) | - | - | 39,250.15 | - | - |
| Prior Fiscal Year (4-yr Old Funds) | - | - | - | - | - |
| Prior Fiscal Year (5-yr Old Funds) | - | - | - | - | - |
| In Excess of Five Year Fiscal Years ^[1] | - | - | - | - | - |
| Total Revenue Available | \$ 8,708,281.72 | \$ 6,699,664.97 | \$ 1,878,769.97 | \$ 1,488,840.00 | \$ 2,092,720.30 |

Note 1: No fees have been held unexpended for more than five years, no refunds required.

Note 2: The City has a lease agreement with Washington Unified School District (WUSD) for use of the Recreation Center. This lease was partially paid with PIF funds through FY 2017/18, and is now funded with Measure K Sales Tax Revenues.

Note 3: The Recreation Center lease payment to WUSD was moved from Capital Improvement Program to the Debt Service category.

Police Facility Development Impact Fee (Fund 222)

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

| | <u>FY 2020/21</u> | <u>FY 2019/20</u> | <u>FY 2018/19</u> | <u>FY 2017/18</u> | <u>FY 2016/17</u> |
|--|-------------------------------|-------------------------------|-----------------------------|-----------------------------|-----------------------------|
| Beginning Fund Balance | \$ 1,284,471.86 | \$ 790,369.97 | \$ 871,483.25 | \$ 715,528.63 | \$ 662,590.41 |
| Revenues: | | | | | |
| Development Impact Fees | 206,429.89 | 624,247.86 | 57,844.19 | 176,130.50 | 86,368.00 |
| Interest Earnings | <u>2,591.98</u> | <u>33,903.27</u> | <u>26,687.61</u> | <u>4,900.54</u> | <u>7,208.28</u> |
| Total Revenues | <u>209,021.87</u> | <u>658,151.13</u> | <u>84,531.80</u> | <u>181,031.04</u> | <u>93,576.28</u> |
| Expenditures: | | | | | |
| Capital Improvement Program | - | 143,649.24 | 145,245.08 | 4,676.42 | 20,238.06 |
| Facility Lease Payments ^[2] | 20,400.00 | 20,400.00 | 20,400.00 | 20,400.00 | 20,400.00 |
| Cost Allocation ^[3] | <u>1,648.00</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total Expenditures | <u>22,048.00</u> | <u>164,049.24</u> | <u>165,645.08</u> | <u>25,076.42</u> | <u>40,638.06</u> |
| Ending Fund Balance | <u>\$ 1,471,445.73</u> | <u>\$ 1,284,471.86</u> | <u>\$ 790,369.97</u> | <u>\$ 871,483.25</u> | <u>\$ 715,528.63</u> |

| Five-Year Revenue Using First In First Out Method | | | | | |
|--|-------------------------------|-------------------------------|-----------------------------|-----------------------------|-----------------------------|
| | <u>FY 2020/21</u> | <u>FY 2019/20</u> | <u>FY 2018/19</u> | <u>FY 2017/18</u> | <u>FY 2016/17</u> |
| Revenue Available | | | | | |
| Current Fiscal Year | \$ 209,021.87 | \$ 658,151.13 | \$ 84,531.80 | \$ 181,031.04 | \$ 93,576.28 |
| Prior Fiscal Year (2-yr Old Funds) | 658,151.13 | 84,531.80 | 181,031.04 | 93,576.28 | 95,042.18 |
| Prior Fiscal Year (3-yr Old Funds) | 84,531.80 | 181,031.04 | 93,576.28 | 95,042.18 | 280,507.28 |
| Prior Fiscal Year (4-yr Old Funds) | 181,031.04 | 93,576.28 | 95,042.18 | 280,507.28 | 59,252.98 |
| Prior Fiscal Year (5-yr Old Funds) | 93,576.28 | 95,042.18 | 280,507.28 | 59,252.98 | 48,145.21 |
| In Excess of Five Year Fiscal Years ^[1] | <u>245,133.61</u> | <u>172,139.43</u> | <u>55,681.39</u> | <u>162,073.49</u> | <u>139,004.70</u> |
| Total Revenue Available | <u>\$ 1,471,445.73</u> | <u>\$ 1,284,471.86</u> | <u>\$ 790,369.97</u> | <u>\$ 871,483.25</u> | <u>\$ 715,528.63</u> |

Note 1: Five year findings show there are excess revenue in the Police Facility Impact Funds. However, the purpose of the development fees is to purchase land and construct a new police station. The ending fund balance is insufficient to start/complete this project.

Note 2: Impact fees are currently allocated to the police facility lease as well as planned improvements to that facility.

Note 3: The Cost Allocation Plan was updated in FY 2020/21 and now allocates a portion of Citywide overhead appropriately to Impact Fee funds.

Fire Facility Development Impact Fee (Fund 223)

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

| | FY 2020/21 | FY 2019/20 | FY 2018/19 | FY 2017/18 | FY 2016/17 |
|--|---------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|
| Beginning Fund Balance | \$ (3,853,679.85) | \$ (4,459,230.49) | \$ (4,381,200.37) | \$ (4,499,400.21) | \$ (4,581,515.68) |
| Revenues: | | | | | |
| Development Impact Fees | 276,899.37 | 677,134.57 | 110,050.86 | 179,392.85 | 215,837.00 |
| Interest Earnings | 1,491.92 | 14,754.09 | 3,381.72 | 141.99 | 869.00 |
| Total Revenues | <u>278,391.29</u> | <u>691,888.66</u> | <u>113,432.58</u> | <u>179,534.84</u> | <u>216,706.00</u> |
| Expenditures: | | | | | |
| Debt Service ^[3] | 23,277.64 | 86,338.02 | 191,462.70 | 61,335.00 | 134,590.53 |
| Cost Allocation ^[4] | 1,458.00 | - | - | - | - |
| Total Expenditures | <u>24,735.64</u> | <u>86,338.02</u> | <u>191,462.70</u> | <u>61,335.00</u> | <u>134,590.53</u> |
| Ending Fund Balance^[2] | <u>\$ (3,600,024.20)</u> | <u>\$ (3,853,679.85)</u> | <u>\$ (4,459,230.49)</u> | <u>\$ (4,381,200.37)</u> | <u>\$ (4,499,400.21)</u> |

| Five-Year Revenue Using First In First Out Method | | | | | |
|--|---------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|
| | FY 2020/21 | FY 2019/20 | FY 2018/19 | FY 2017/18 | FY 2016/17 |
| Revenue Available | \$ (3,600,024.20) | \$ (3,853,679.85) | \$ (4,459,230.49) | \$ (4,381,200.37) | \$ (4,499,400.21) |
| Current Fiscal Year | - | - | - | - | - |
| Prior Fiscal Year (2-yr Old Funds) | - | - | - | - | - |
| Prior Fiscal Year (3-yr Old Funds) | - | - | - | - | - |
| Prior Fiscal Year (4-yr Old Funds) | - | - | - | - | - |
| Prior Fiscal Year (5-yr Old Funds) | - | - | - | - | - |
| In Excess of Five Year Fiscal Years ^[1] | - | - | - | - | - |
| Total Revenue Available | <u>\$ (3,600,024.20)</u> | <u>\$ (3,853,679.85)</u> | <u>\$ (4,459,230.49)</u> | <u>\$ (4,381,200.37)</u> | <u>\$ (4,499,400.21)</u> |

Note 1: No fees have been held unexpended for more than five years, no refunds required.

Note 2: There is an outstanding general fund loan to the fire impact fee fund for the construction of Fire Station 45, resulting in a negative fund balance.

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

Note 4: The Cost Allocation Plan was updated in FY 2020/21 and now allocates a portion of Citywide overhead appropriately to Impact Fee funds.

Childcare Facility Development Impact Fee (Fund 224)

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

| | FY 2020/21 | FY 2019/20 | FY 2018/19 | FY 2017/18 | FY 2016/17 |
|-------------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| Beginning Fund Balance | \$ 469,034.70 | \$ 364,854.02 | \$ 322,452.79 | \$ 280,631.22 | \$ 236,699.78 |
| Revenues: | | | | | |
| Development Impact Fees | 88,025.27 | 159,104.66 | 35,113.78 | 48,010.70 | 41,486.24 |
| Interest Earnings | 1,155.28 | 12,990.28 | 11,092.75 | 1,863.86 | 2,672.46 |
| Total Revenues | <u>89,180.55</u> | <u>172,094.94</u> | <u>46,206.53</u> | <u>49,874.56</u> | <u>44,158.70</u> |
| Expenditures: | | | | | |
| Capital Improvement Program | - | 67,914.26 | 3,805.30 | 8,052.99 | 227.26 |
| Total Expenditures | <u>-</u> | <u>67,914.26</u> | <u>3,805.30</u> | <u>8,052.99</u> | <u>227.26</u> |
| Ending Fund Balance | <u><u>\$ 558,215.25</u></u> | <u><u>\$ 469,034.70</u></u> | <u><u>\$ 364,854.02</u></u> | <u><u>\$ 322,452.79</u></u> | <u><u>\$ 280,631.22</u></u> |

| Five-Year Revenue Using First In First Out Method | | | | | |
|--|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| | FY 2020/21 | FY 2019/20 | FY 2018/19 | FY 2017/18 | FY 2016/17 |
| Revenue Available | | | | | |
| Current Fiscal Year | \$ 89,180.55 | \$ 172,094.94 | \$ 46,206.53 | \$ 49,874.56 | \$ 44,158.70 |
| Prior Fiscal Year (2-yr Old Funds) | 172,094.94 | 46,206.53 | 49,874.56 | 44,158.70 | 41,605.97 |
| Prior Fiscal Year (3-yr Old Funds) | 46,206.53 | 49,874.56 | 44,158.70 | 41,605.97 | 21,350.62 |
| Prior Fiscal Year (4-yr Old Funds) | 49,874.56 | 44,158.70 | 41,605.97 | 21,350.62 | 25,215.45 |
| Prior Fiscal Year (5-yr Old Funds) | 44,158.70 | 41,605.97 | 21,350.62 | 25,215.45 | 37,948.72 |
| In Excess of Five Year Fiscal Years ^[1] | 156,699.97 | 115,094.00 | 161,657.64 | 140,247.49 | 110,351.76 |
| Total Revenue Available | <u><u>\$ 558,215.25</u></u> | <u><u>\$ 469,034.70</u></u> | <u><u>\$ 364,854.02</u></u> | <u><u>\$ 322,452.79</u></u> | <u><u>\$ 280,631.22</u></u> |

Note 1: On December 8, 2021 Council appropriated \$150,000 of the excess funds over five-years toward the Club West Outdoor Classroom project.

City Hall Facility Development Impact Fee (Fund 226)

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

| | FY 2020/21 | FY 2019/20 | FY 2018/19 | FY 2017/18 | FY 2016/17 |
|-------------------------------|---------------------|----------------------|----------------------|----------------------|----------------------|
| Beginning Fund Balance | \$ 673,464.65 | \$ 428,250.98 | \$ 382,844.20 | \$ 290,861.44 | \$ 296,015.91 |
| Revenues: | | | | | |
| Development Impact Fees | 115,102.47 | 348,386.50 | 32,247.87 | 98,232.62 | 41,567.29 |
| Interest Earnings | (3,097.03) | 17,585.24 | 13,158.91 | 2,026.16 | 3,891.15 |
| Total Revenues | 112,005.44 | 365,971.74 | 45,406.78 | 100,258.78 | 45,458.44 |
| Expenditures: | | | | | |
| Capital Improvement Program | 750,000.00 | 120,758.07 | - | 8,276.02 | 50,612.91 |
| Total Expenditures | 750,000.00 | 120,758.07 | - | 8,276.02 | 50,612.91 |
| Ending Fund Balance | \$ 35,470.09 | \$ 673,464.65 | \$ 428,250.98 | \$ 382,844.20 | \$ 290,861.44 |

Five-Year Revenue Using First In First Out Method

| | FY 2020/21 | FY 2019/20 | FY 2018/19 | FY 2017/18 | FY 2016/17 |
|---|---------------------|----------------------|----------------------|----------------------|----------------------|
| Revenue Available | FY 2020/21 | FY 2019/20 | FY 2018/19 | FY 2017/18 | FY 2016/17 |
| Current Fiscal Year | \$ 35,470.09 | \$ 365,971.74 | \$ 45,406.78 | \$ 100,258.78 | \$ 45,458.44 |
| Prior Fiscal Year (2-yr Old Funds) | - | 45,406.78 | 100,258.78 | 45,458.44 | 53,468.34 |
| Prior Fiscal Year (3-yr Old Funds) | - | 100,258.78 | 45,458.44 | 53,468.34 | 155,922.77 |
| Prior Fiscal Year (4-yr Old Funds) | - | 45,458.44 | 53,468.34 | 155,922.77 | 32,754.88 |
| Prior Fiscal Year (5-yr Old Funds) | - | 53,468.34 | 155,922.77 | 27,735.87 | 3,257.01 |
| In Excess of Five Year Fiscal Years ^{[1][2]} | - | 62,900.57 | 27,735.87 | - | - |
| Total Revenue Available | \$ 35,470.09 | \$ 673,464.65 | \$ 428,250.98 | \$ 382,844.20 | \$ 290,861.44 |

Note 1: Currently, no fees have been held unexpended for more than five years, no refunds required.

Note 2: The excess funds in FY 2018/19 & FY 2019/20 were utilized in FY 2020/21 to fund project number 54019 - City Hall Annex/ Improvements

Storm Drain Development Impact Fee (Funds 227 & 268)

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

| | FY 2020/21 | FY 2019/20 | FY 2018/19 | FY 2017/18 | FY 2016/17 |
|--------------------------------|-------------------------------|-------------------------------|-----------------------------|-----------------------------|-------------------------------|
| Beginning Fund Balance | \$ 1,349,383.63 | \$ 713,324.91 | \$ 579,294.26 | \$ 233,571.62 | \$ 408,317.45 |
| Revenues: | | | | | |
| Development Impact Fees | 88,123.00 | 597,662.27 | 113,419.10 | 326,668.06 | 246,797.22 |
| Interest Earnings | 3,019.45 | 64,579.08 | 51,215.86 | 21,390.62 | 13,626.83 |
| Transfers In | - | - | - | 16,098.91 | 317,572.00 |
| Total Revenues | <u>91,142.45</u> | <u>662,241.35</u> | <u>164,634.96</u> | <u>364,157.59</u> | <u>577,996.05</u> |
| Expenditures: | | | | | |
| Debt Service | 1,165.72 | 26,182.63 | 30,604.31 | 18,434.95 | 435,169.88 |
| Capital Outlay | - | - | - | - | 317,572.00 |
| Capital Improvement Program | - | - | - | - | 425,000.00 |
| Cost Allocation ^[2] | 2,262.00 | - | - | - | - |
| Total Expenditures | <u>3,427.72</u> | <u>26,182.63</u> | <u>30,604.31</u> | <u>18,434.95</u> | <u>1,177,741.88</u> |
| Ending Fund Balance | <u><u>\$ 1,437,098.36</u></u> | <u><u>\$ 1,349,383.63</u></u> | <u><u>\$ 713,324.91</u></u> | <u><u>\$ 579,294.26</u></u> | <u><u>\$ (191,428.38)</u></u> |

| Five-Year Revenue Using First In First Out Method | | | | | |
|--|-------------------------------|-------------------------------|-----------------------------|-----------------------------|-----------------------------|
| | FY 2020/21 | FY 2019/20 | FY 2018/19 | FY 2017/18 | FY 2016/17 |
| Revenue Available | | | | | |
| Current Fiscal Year | \$ 91,142.45 | \$ 662,241.35 | \$ 164,634.96 | \$ 364,157.59 | \$ 233,571.62 |
| Prior Fiscal Year (2-yr Old Funds) | 662,241.35 | 164,634.96 | 364,157.59 | 215,136.67 | - |
| Prior Fiscal Year (3-yr Old Funds) | 164,634.96 | 364,157.59 | 184,532.36 | - | - |
| Prior Fiscal Year (4-yr Old Funds) | 364,157.59 | 158,349.73 | - | - | - |
| Prior Fiscal Year (5-yr Old Funds) | 154,922.01 | - | - | - | - |
| In Excess of Five Year Fiscal Years ^[1] | - | - | - | - | - |
| Total Revenue Available | <u><u>\$ 1,437,098.36</u></u> | <u><u>\$ 1,349,383.63</u></u> | <u><u>\$ 713,324.91</u></u> | <u><u>\$ 579,294.26</u></u> | <u><u>\$ 233,571.62</u></u> |

Note 1: No fees have been held unexpended for more than five years, no refunds required.

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

Corporation Yard Facility Development Impact Fee (Fund 228)

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

| | FY 2020/21 | FY 2019/20 | FY 2018/19 | FY 2017/18 | FY 2016/17 |
|--|---------------------------------|---------------------------------|-------------------------------|---------------------------------|---------------------------------|
| Beginning Fund Balance | \$ (4,473,715.57) | \$ 3,097,655.74 | \$ (1,819,451.08) | \$ (1,927,591.41) | \$ (1,969,785.14) |
| Revenues: | | | | | |
| Development Impact Fees | 157,438.86 | 476,417.49 | 44,138.96 | 134,320.38 | 56,828.79 |
| Interest Earnings | 13,455.02 | 164,789.26 | 179,744.36 | 112.82 | 313.38 |
| Transfers In | - | - | 8,154,566.00 | - | - |
| Total Revenues | <u>170,893.88</u> | <u>641,206.75</u> | <u>8,378,449.32</u> | <u>134,433.20</u> | <u>57,142.17</u> |
| Expenditures: | | | | | |
| Capital Improvement Program | - | 8,150,631.50 | 3,388,934.50 | - | - |
| Interfund Loan Payment | 16,701.44 | 61,946.56 | 72,408.00 | 26,292.87 | 14,948.44 |
| Cost Allocation ^[3] | 1,739.00 | - | - | - | - |
| Total Expenditures | <u>18,440.44</u> | <u>8,212,578.06</u> | <u>3,461,342.50</u> | <u>26,292.87</u> | <u>14,948.44</u> |
| Ending Fund Balance^[2] | <u>\$ (4,321,262.13)</u> | <u>\$ (4,473,715.57)</u> | <u>\$ 3,097,655.74</u> | <u>\$ (1,819,451.08)</u> | <u>\$ (1,927,591.41)</u> |

Five-Year Revenue Using First In First Out Method

| | FY 2020/21 | FY 2019/20 | FY 2018/19 | FY 2017/18 | FY 2016/17 |
|--|---------------------------------|---------------------------------|-------------------------------|---------------------------------|---------------------------------|
| Revenue Available | FY 2020/21 | FY 2019/20 | FY 2018/19 | FY 2017/18 | FY 2016/17 |
| Current Fiscal Year | \$ (4,321,262.13) | \$ (4,473,715.57) | \$ 3,097,655.74 | \$ (1,819,451.08) | \$ (1,927,591.41) |
| Prior Fiscal Year (2-yr Old Funds) | - | - | - | - | - |
| Prior Fiscal Year (3-yr Old Funds) | - | - | - | - | - |
| Prior Fiscal Year (4-yr Old Funds) | - | - | - | - | - |
| Prior Fiscal Year (5-yr Old Funds) | - | - | - | - | - |
| In Excess of Five Year Fiscal Years ^[1] | - | - | - | - | - |
| Total Revenue Available | <u>\$ (4,321,262.13)</u> | <u>\$ (4,473,715.57)</u> | <u>\$ 3,097,655.74</u> | <u>\$ (1,819,451.08)</u> | <u>\$ (1,927,591.41)</u> |

Note 1: No fees have been held unexpended for more than five years, no refunds required.

Note 2: There is an outstanding general equipment fund loan to the corporation yard fund for construction of the new corporation yard, resulting in a negative fund balance.

Note 3: The Cost Allocation Plan was updated in FY 2020/21 and now allocates a portion of Citywide overhead appropriately to Impact Fee funds.

Flood In-Lieu Development Impact Fee (Fund 229)

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

| | <u>FY 2020/21</u> | <u>FY 2019/20</u> | <u>FY 2018/19</u> | <u>FY 2017/18</u> | <u>FY 2016/17</u> |
|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
| Beginning Fund Balance | \$ 5,534,032.84 | \$ 3,039,099.94 | \$ 2,414,212.08 | \$ 1,911,909.50 | \$ 2,017,219.23 |
| Revenues: | | | | | |
| Development Impact Fees | 1,174,526.63 | 2,857,102.33 | 1,713,296.95 | 1,112,432.04 | 465,993.75 |
| Interest Earnings | 12,327.02 | 149,168.52 | 86,887.06 | 22,127.68 | 19,125.66 |
| Other Fees | - | - | 135,426.00 | - | 35,020.00 |
| Transfers In | - | - | - | - | 464,416.00 |
| Total Revenues | <u>1,186,853.65</u> | <u>3,006,270.85</u> | <u>1,935,610.01</u> | <u>1,134,559.72</u> | <u>984,555.41</u> |
| Expenditures: | | | | | |
| Capital Improvement Program | - | 455,218.33 | 1,310,722.15 | 632,257.14 | 999,161.14 |
| Developer Refunds | - | 56,119.62 | - | - | - |
| Cost Allocation | - | - | - | - | 90,704.00 |
| Total Expenditures | <u>-</u> | <u>511,337.95</u> | <u>1,310,722.15</u> | <u>632,257.14</u> | <u>1,089,865.14</u> |
| Ending Fund Balance | <u>\$ 6,720,886.49</u> | <u>\$ 5,534,032.84</u> | <u>\$ 3,039,099.94</u> | <u>\$ 2,414,212.08</u> | <u>\$ 1,911,909.50</u> |

| Five-Year Revenue Using First In First Out Method | | | | | |
|--|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
| | <u>FY 2020/21</u> | <u>FY 2019/20</u> | <u>FY 2018/19</u> | <u>FY 2017/18</u> | <u>FY 2016/17</u> |
| Revenue Available | | | | | |
| Current Fiscal Year | \$ 1,186,853.65 | \$ 3,006,270.85 | \$ 1,935,610.01 | \$ 1,134,559.72 | \$ 984,555.41 |
| Prior Fiscal Year (2-yr Old Funds) | 3,006,270.85 | 1,935,610.01 | 1,103,489.93 | 984,555.41 | 338,010.04 |
| Prior Fiscal Year (3-yr Old Funds) | 1,935,610.01 | 592,151.98 | - | 295,096.95 | 589,344.05 |
| Prior Fiscal Year (4-yr Old Funds) | 592,151.98 | - | - | - | - |
| Prior Fiscal Year (5-yr Old Funds) | - | - | - | - | - |
| In Excess of Five Year Fiscal Years ^[1] | - | - | - | - | - |
| Total Revenue Available | <u>\$ 6,720,886.49</u> | <u>\$ 5,534,032.84</u> | <u>\$ 3,039,099.94</u> | <u>\$ 2,414,212.08</u> | <u>\$ 1,911,909.50</u> |

Note 1: No fees have been held unexpended for more than five years, no refunds required.

Sewer Development Impact Fee (Fund 502)

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

| | FY 2020/21 | FY 2019/20 | FY 2018/19 | FY 2017/18 | FY 2016/17 |
|-------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| Beginning Fund Balance | \$ 37,180,995.04 | \$ 35,489,957.79 | \$ 40,907,376.14 | \$ 47,253,518.78 | \$ 49,273,688.00 |
| Revenues: | | | | | |
| Development Impact Fees | 788,994.49 | 2,243,621.94 | 131,557.14 | 162,911.93 | 151,918.06 |
| Interest Earnings | 1,818.78 | 127,498.44 | 221,175.65 | 96,295.95 | 92,682.69 |
| Charges for Services | 1,173,359.60 | 1,097,002.12 | 1,060,631.78 | 1,028,731.19 | 2,641,880.92 |
| Other Revenue | - | - | - | 26,536.07 | 563,954.00 |
| Transfers In | 850,000.00 | 6,900,000.00 | - | 69,957.21 | 22,000.00 |
| Total Revenues | 2,814,172.87 | 10,368,122.50 | 1,413,364.57 | 1,384,432.35 | 3,472,435.67 |
| Expenditures: | | | | | |
| Capital Improvement Program | 5,780,849.83 | 6,760,601.52 | 5,986,604.30 | 8,052,307.94 | 412,760.94 |
| Debt Service ^[2] | 1,960,137.82 | 1,916,483.73 | 2,214,228.84 | 2,080,574.99 | 2,279,843.95 |
| Transfers Out ^[3] | - | - | - | - | 2,800,000.00 |
| Total Expenditures | 7,740,987.65 | 8,677,085.25 | 8,200,833.14 | 10,132,882.93 | 5,492,604.89 |
| Add: Capitalized Asset | 2,497,261.03 | - | 1,370,050.22 | 8,052,307.94 | - |
| Ending Fund Balance | \$ 34,751,441.29 | \$ 37,180,995.04 | \$ 35,489,957.79 | \$ 46,557,376.14 | \$ 47,253,518.78 |

Five-Year Revenue Using First In First Out Method

| | FY 2020/21 | FY 2019/20 | FY 2018/19 | FY 2017/18 | FY 2016/17 |
|--|-------------|-------------|-------------|-------------|-------------|
| Revenue Available | | | | | |
| Current Fiscal Year | \$ - | \$ - | \$ - | \$ - | \$ - |
| Prior Fiscal Year (2-yr Old Funds) | - | - | - | - | - |
| Prior Fiscal Year (3-yr Old Funds) | - | - | - | - | - |
| Prior Fiscal Year (4-yr Old Funds) | - | - | - | - | - |
| Prior Fiscal Year (5-yr Old Funds) | - | - | - | - | - |
| In Excess of Five Year Fiscal Years ^[1] | - | - | - | - | - |
| Total Revenue Available | \$ - | \$ - | \$ - | \$ - | \$ - |

Note 1: No fees have been held unexpended for more than five years, no refunds required.

Note 2: Fund 502 includes bond proceeds, debt obligations, and capital outlay for the sewer enterprise fund.

Note 3: In FY 2016/2017 transfers out were other non-impact fee revenues transferred to the Sewer Operating Fund.

Water Development Impact Fee (Fund 507)

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

| | FY 2020/21 | FY 2019/20 | FY 2018/19 | FY 2017/18 | FY 2016/17 |
|-------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| Beginning Fund Balance | \$ 35,466,465.66 | \$ 30,688,215.80 | \$ 31,413,563.27 | \$ 31,826,083.93 | \$ 28,461,536.27 |
| Revenues: | | | | | |
| Development Impact Fees | 2,173,001.91 | 1,266,447.46 | 816,802.99 | 2,239,476.29 | 955,936.70 |
| Interest Earnings | 282,437.19 | 777,750.90 | 652,506.87 | 410,050.23 | 267,386.59 |
| Charges for Services | 6,954,670.70 | 6,719,429.01 | 5,942,891.31 | 5,152,165.38 | 5,415,570.74 |
| Other Revenue | 16,850.00 | | 88.88 | - | 466,802.33 |
| Transfers In | 7,617,940.00 | 9,810,385.00 | 3,101,655.28 | 494,957.21 | 4,000,000.00 |
| Total Revenues | 17,044,899.80 | 18,574,012.37 | 10,513,945.33 | 8,296,649.11 | 11,105,696.36 |
| Expenditures: | | | | | |
| Capital Improvement Program | 7,684,267.52 | 12,183,299.17 | 5,653,934.21 | 4,155,805.21 | 3,683,039.54 |
| Debt Service ^[2] | 4,907,708.11 | 6,539,219.93 | 6,393,381.31 | 6,557,791.51 | 6,737,829.13 |
| Total Expenditures | 12,591,975.63 | 18,722,519.10 | 12,047,315.52 | 10,713,596.72 | 10,420,868.67 |
| Add: Capitalized Costs | 1,034,597.87 | 4,926,756.59 | 808,022.72 | 2,004,426.95 | 2,679,719.97 |
| Ending Fund Balance | \$ 40,953,987.70 | \$ 35,466,465.66 | \$ 30,688,215.80 | \$ 31,413,563.27 | \$ 31,826,083.93 |

| Five-Year Revenue Using First In First Out Method | | | | | |
|--|-------------|-------------|-------------|-------------|-------------|
| | FY 2020/21 | FY 2019/20 | FY 2018/19 | FY 2017/18 | FY 2016/17 |
| Revenue Available | | | | | |
| Current Fiscal Year | \$ - | \$ - | \$ - | \$ - | \$ - |
| Prior Fiscal Year (2-yr Old Funds) | - | - | - | - | - |
| Prior Fiscal Year (3-yr Old Funds) | - | - | - | - | - |
| Prior Fiscal Year (4-yr Old Funds) | - | - | - | - | - |
| Prior Fiscal Year (5-yr Old Funds) | - | - | - | - | - |
| In Excess of Five Year Fiscal Years ^[1] | - | - | - | - | - |
| Total Revenue Available | \$ - | \$ - | \$ - | \$ - | \$ - |

Note 1: No fees have been held unexpended for more than five years, no refunds required.

Note 2: Fund 507 includes bond proceeds, debt obligations, and capital outlay for the water enterprise fund.

DEVELOPMENT IMPACT FEE PROJECT IDENTIFICATION

The Development Impact Fee Project Identification will be provided with a table, on page 19 that will illustrate the following reporting requirements defined by California Government Code Section 66006 (b):

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

Development Impact Fee Project Identification
As of June 30, 2021

| Project Number | Project Description | Construction | | Development Impact Fees | | |
|--|--|----------------|-----------------------------------|--|--|---|
| | | Project Status | Estimated Construction Start Date | Estimated Project Costs ^[1] | Budget/ Funding to Date ^[1] | Estimated % of Project Funded with DIFs |
| Traffic Impact Fees (TIF) | | | | | | |
| 10036 | Transportation Projects: Development Activities | Complete | | \$ 195,303 | \$ 195,303 | 100% |
| 11019 | Broadway Bridge: Environmental And Permits | In Progress | | 3,153,353 | 153,353 | 5% |
| 11022 | Mobility Action Plan (MAP) | Complete | | 314,536 | 25,000 | 8% |
| 11036 | West Sacramento Plug-in Partnership | In Progress | | 2,665,000 | 150,010 | 6% |
| 11230 | Transportation Impact Fee Update | In Progress | | 541,904 | 275,000 | 51% |
| 12018 | Fifth Street & F Street Traffic Signal | Planned | FY 2022/23 | 700,000 | 700,000 | 100% |
| 14021 | Sycamore Trail Phase 2 | In Progress | | 11,538,808 | 459,114 | 4% |
| 14051 | WS On-Demand Rideshare (Via) | Complete | | 4,201,395 | 599,001 | 14% |
| 15029 | West Capitol Avenue Road Rehabilitation & Safety Enhancement Project | In Progress | | 14,908,408 | 1,835,000 | 12% |
| 52068 | City Standard Specifications Update | In Progress | | 180,000 | 35,000 | 19% |
| Traffic Impact Fees (TIF) Total | | | | \$ 38,398,707 | \$ 4,426,781 | |
| Park Impact Fees | | | | | | |
| 14034 | Memorial Park ADA Improvement | In Progress | | \$ 2,778,401 | \$ 800,000 | 29% |
| 52032 | Rec Center Capital Improvements | In Progress | | 89,282 | 89,282 | 100% |
| 52045 | Recreation Center Pool Deck Repair – Phase II | In Progress | | 436,344 | 136,344 | 31% |
| 61005 | Southport Levee Trailhead | In Progress | | 2,116,350 | 502,000 | 24% |
| 62077 | Rec Ctr, Tennis Court Repairs | Planned | FY 2021/22 | 82,437 | 41,218 | 50% |
| 62085 | Boat Ramp Fencing | In Progress | | 40,000 | 40,000 | 100% |
| 62101 | Bryte Park Phase II Improvements | Complete | | 1,641,946 | 1,641,946 | 100% |
| 62126 | Raley's Dock Improvements | In Progress | | 5,510,000 | 1,500,000 | 27% |
| 62134 | Heritage Oaks Park Master Plan | In Progress | | 78,750 | 78,750 | 100% |
| 62138 | Bryte Park ADA Upgrades | Planned | FY 2022/23 | 9,300,000 | 200,000 | 2% |
| 62142 | Washington Neighborhood Park | Planned | FY 2021/22 | 1,500,000 | 1,100,000 | 73% |
| 62143 | Rec Center Tennis Court Lights and Drainage | Planned | FY 2021/22 | 270,000 | 220,000 | 81% |
| 62148 | Washington Access Corridor | Planned | FY 2022/23 | 2,995,000 | 800,000 | 27% |
| 62191 | Heritage Oaks Park Play Equipment Project Budget | In Progress | | 90,400 | 29,400 | 33% |
| 62192 | Fernwood Park Project | Complete | | 123,704 | 123,704 | 100% |
| Park Impact Fees Total | | | | \$ 27,052,614 | \$ 7,302,644 | |
| Police Facility Impact Fees | | | | | | |
| 52001 | Police Dept. Annex -Expansion | Complete | | \$ 1,046,487 | \$ 1,046,487 | 100% |
| Police Facility Impact Fees Total | | | | \$ 1,046,487 | \$ 1,046,487 | |
| Child Care Impact Fees | | | | | | |
| 52066 | Pre-School Facility Upgrades | In Progress | | \$ 69,118 | \$ 69,118 | 100% |
| 62152 | Club West Outdoor Classroom | Planned | FY 2021/22 | 150,000 | 150,000 | 100% |
| Child Care Impact Fees Total | | | | \$ 219,118 | \$ 219,118 | |
| City Hall Facilities Fees | | | | | | |
| 54009 | Security Enhancements | In Progress | | \$ 30,000 | \$ 30,000 | 100% |
| 54019 | City Hall Annex Tenant Improvement Project | In Progress | | 455,000 | 100,000 | 22% |
| City Hall Facilities Fees Total | | | | \$ 485,000 | \$ 130,000 | |
| Flood Protection In-Lieu Fees | | | | | | |
| 40016 | Problem Identification Report Update | Complete | | \$ 761,605 | \$ 726,585 | 95% |
| 41002 | Storm Drain Master Plan | In Progress | | 2,460,096 | 1,225,000 | 50% |
| 44000 | Levee Foundation/Stormwater Pump Replacement - former RD 811 | Planned | | 190,000 | 190,000 | 100% |
| 52068 | City Standard Specifications Update | In Progress | | 180,000 | 50,000 | 28% |
| Flood Protection In-Lieu Fees Total | | | | \$ 3,591,701 | \$ 2,191,585 | |
| Sewer Impact Fees^[2] | | | | | | |
| Various | Buy into existing Sewer System | In Progress | | \$ 8,997,728 | \$ 4,640,756 | 52% |
| Sewer Impact Fees Total | | | | \$ 8,997,728 | \$ 4,640,756 | 52% |
| Water Impact Fees^[3] | | | | | | |
| Various | Buy into existing Water System | In Progress | | \$ 34,954,275 | \$ 11,786,859 | 34% |
| Water Impact Fees Total | | | | \$ 34,954,275 | \$ 11,786,859 | |

Note 1: Estimated Project Costs and Budget/Funding to Date amounts are from the 2021/22 - 2025/26 CIP. Budget/ Funding to Date include DIF amounts only.

Note 2: Sewer Impact Fees are connection fees to existing system. The estimated project costs and budget/funding to date are from July 1, 1999 through June 30, 2021.

Note 3: Water Impact Fees are connection fees to existing system. The estimated project costs and budget/funding to date are from July 1, 1999 through June 30, 2021.