



CITY COUNCIL AGENDA REPORT

December 20, 2016
Finance

TITLE: ADOPT A RESOLUTION MAKING THE FINDING THAT CERTAIN DEVELOPMENT IMPACT FEES (AB1600 AND SB1693) COLLECTED ARE UNEXPENDED AFTER FIVE YEARS BUT ARE COMMITTED TO PARTICULAR PROJECTS

SUMMARY

As required by AB1600 and SB1693, this annual report has been prepared showing the status of development impact fees held as of June 30, 2016. The attached resolution finds that certain development impact fees have been held for five or more years and identifies the projects and the City's commitment thereto for the City's retention of the funds. This report also contains the annual information on Water and Sewer Connection fees as required by SB1760.

Staff published the required public hearing notice on November 30, 2016 in the Valley Times and made this report available to the public fifteen (15) days in advance of this meeting, as required by law.

RECOMMENDATION

Adopt a resolution finding that certain development impact fees subject to AB1600 and SB1693 are unexpended after five years and the funds are committed to particular projects.

FINANCIAL STATEMENT

AB 1600 requires the development impact fees held by the City that meet the criteria described in this report be refunded if the findings in the attached resolution are not adopted.

BACKGROUND

Beginning in 1984, public entities were required to provide an annual accounting concerning the collection and use of all development impact fees. Effective January 1, 1989, AB1600 (Government Code Section 66000 et seq.) established new accounting guidelines regarding the imposition and use of development impact fees. Effective January 1, 1997, SB1693 made certain changes to AB1600 and clarified and expanded the responsibilities of local agencies. In February 1998, SB1760 further clarified the development impact fees that are subject to AB1600 and excluded water and sewer connection fees from the requirements to expend these fees within five years. Water and sewer connection fees are included in this report in order to provide the requisite information on the receipt and utilization of these funds as required by SB1760.

One of the mandated accounting guidelines, as stated in Government Code Section 66006(a), provides that a local agency shall establish separate capital facility accounts for each improvement funded by development impact fees. Any interest income earned by funds in such an account shall also be deposited in that account. Each local agency is required within 180 days after the financial year is closed (for the City this is December 31) to make available to the public the following information for each separate account: (1) the account's beginning and ending balance; (2) the amount of fees, interest, and other income in the account; (3) the amount of expenditure for each public facility or improvement made from the account; (4) the total percentage of the cost of the improvement that was funded with the fees; (5) the date construction will commence if sufficient funds have been collected; (6) a description of any interfund transfers or loans made from an account; and (7) the amount of refunds made from the account. Appendix A and B provide this information for funds held on June 30, 2016. Appendix C provides the Master Fee Schedule for the development impact fees that are subject to AB1600, SB1693 and SB1760.

In addition, Government Code 66006 Section (b)(2) requires the report to be included on the agenda at a public meeting not less than fifteen (15) days after the information was made available to the public. Staff made the information available to the public starting on November 30, 2016 and published the public hearing notice in the Valley Times on November 30, 2016. Staff also mailed the notice of the public hearing and a copy of the report to interested parties who had filed a written request with the City for the mailed notice.

DISCUSSION

The City uses Fund Accounting to segregate development impact fees subject to AB1600 and SB1760 from other City funds. Interest income is allocated to each individual fund based on its own cash balance.

Funds Subject to AB1600

The City utilizes the following funds to track development related revenues subject to AB1600:

Public Facilities Fund (Fund 154) – This fund is utilized to account for the *Public Facilities fee*. Facilities projects and equipment required to service new development are funded from this fee. When a project serves both new and existing development, only the portion related to new development is charged against this fund. The other portions of the project are funded by other sources, such as the General Fund. Fund balance, revenues, expenditures and transfers for this fund for fiscal years 2011/12 through 2015/16 are detailed in Appendix A.

Park Development Fund (Fund 159) – This fund is utilized to account for the receipt of *Park Dedication In-Lieu fees*. These fees are used to offset the cost of park acquisition. This fund also receives a portion of Public Facilities fees to be used to offset the cost of community park development. Fund balance, revenues, expenditures and transfers for this fund for fiscal years 2011/12 through 2015/16 are detailed in Appendix A.

Traffic Impact Fund (Fund 161) - This fund is utilized to account for the receipt of *Traffic Impact fees*. When a project serves both new and existing development, only the portion related to new development is charged against this fund. The other portions of the project are funded by other sources, such as gas tax revenues or the General Fund. Fund balance, revenues, expenditures and transfers for this fund for fiscal years 2011/12 through 2015/16 are detailed in Appendix A.

Tri-Valley Transportation Fund (Fund 166) - This fund is utilized to account for the receipt of *Tri-Valley Transportation fees*. The City, as a member of the Tri-Valley Transportation Council (TVTC), collects a fee from developers to finance projects to reduce traffic-related impacts caused by future developments. The City forwards 80% of the receipts to the TVTC to be utilized for regional traffic projects and retains 20% for City related traffic projects. In addition, the City receives advances/reimbursements for City related work performed on specific TVTC sponsored projects. The City acts as a project sponsor for some TVTC projects. In this capacity, the City receives pass-thru funds from TVTC and remits them to the appropriate agency in charge of the project. Fund balance, revenues, expenditures and transfers for this fund for fiscal years 2011/12 through 2015/16 are detailed in Appendix A.

Downtown Parking-In-Lieu Fund (Fund 226) – This fund is utilized to account for the receipt of *Parking-In-Lieu fees* for the Downtown Revitalization District (District). When development within the District is not able to accommodate all of its required parking onsite, the fee is collected to purchase land and to construct public parking lots. Fund balance, revenues, expenditures and transfers for this fund for fiscal years 2011/12 through 2015/16 are detailed in Appendix A.

Lower Income Housing Fund (Fund 271) – This fund is utilized to account for the receipt of *Lower Income Housing fees* and their disbursement for lower income housing projects. Fund balance, revenues, expenditures and transfers for this fund for fiscal years 2011/12 through 2015/16 are detailed in Appendix A.

Unexpended Funds After Five Years

Government Code section 66001(d) provides five years after collecting a development fee subject to AB1600 and SB1693, a local agency shall make findings that year and every five years thereafter, with respect to any portion of the fee remaining unexpended. The findings must identify the purpose for which the fee is to be used and demonstrate a nexus between the fee and the purpose for which it was originally charged. The findings must also identify all sources and amounts of funding for completion of the improvement and the approximate date that the improvement will be fully funded. After five years, a local agency is also required to refund the unexpended portion of the fee, and any accrued interest, for which a need cannot be demonstrated. However, when a city makes appropriate findings (including that the purpose for the developer impact fee remains), the city may retain the fee.

Staff reviewed development impact fees collected five or more years ago and has determined that all funds held for more than five years are necessary to complete identified projects as shown below by fund.

Public Facilities Fund (Fund 154)

Amount collected in previous fiscal years subject to 5 year limitation: **\$1,798,600**

Funds are committed to the following projects:

- City Hall Office Bldg. & Civic Center Site Improvement Reserve - project #988029
Description: Improvements to the City Civic Center including the Pleasanton Library.
Approximate project completion date: 2021
Project cost: \$150 million to \$200 million
% funded by development impact fees: 20%
Source of funding: Public Facilities Fees (20%), other sources to be determined (80%)
- City Parking Lot Maintenance and Rehabilitation– project #138034
Description: Design and construct by contract the rehabilitation and preventative maintenance treatments to 23 City owned parking lots that comprise 800,000 square feet of pavement
Approximate project completion date: 2017
Project cost: \$200,000
% funded by development impact fees: 50.0%
Source of funding: Public Facilities Fees (50.0%) of \$113,408 expended, Misc. General Fund CIP Funds (50.0%) of \$200,000 expended.
- Library Roof Replacement– project #148008
Description: Replace the leaking and deteriorating tile roof installed on the Library in 1988 in order to prevent structural damage to other portion of the building
Approximate project completion date: 2017
Project cost: \$340,000
% funded by development impact fees: 70.6%
Source of funding: Public Facilities Fees (70.6%), Misc. General Fund CIP Funds (29.4%)

- East County Animal Shelter Lease/Debt Payments – project #948051
 Description: Pleasanton’s share of the annual animal shelter lease/debt payments.
 Approximate project completion date: 2022
 Project cost: \$80,000 approximate cost per year
 % funded by development impact fees: Ranges from 20% to 50% each year
 Source of funding: Public Facilities Fees, General Fund CIP Reserves (ranges from 50% to 80% each year)

Park Development Fund (Fund 159)

Amount collected in previous fiscal years subject to 5 year limitation: **\$0**
 Funds are committed to the following project:

- Bernal Community Park, Phase II – project #017045 & #007065
 Description: Construction of three lighted multi-purpose sports fields, restroom, parking, pathways and open spaces on the Bernal Property adjacent to the existing lighted baseball fields.
 Approximate project completion date: 2017
 Project cost: \$16,500,000
 % funded by development impact fees: 12.7%
 Source of funding: Park Dedication In-Lieu Fees (12.7%) of \$1,805,971 expended, Park General Fund CIP Funds (84.9%) of \$8,789,120 expended, Developer Contributions (2.4%) of \$351,395 expended

Traffic Impact Fund (161)

Amount collected in previous fiscal years subject to 5 year limitation: **\$0**
 Funds are 100% expended as accounted for in Appendix A.

Tri-Valley Transportation Fund (166)

Amount collected in previous fiscal years subject to 5 year limitation: **\$0**
 Funds are 100% expended as accounted for in Appendix A.

Downtown Parking-In-Lieu Fund (226)

Amount collected in previous fiscal years subject to 5 year limitation: **\$169**
 Funds are 99% expended as accounted for in Appendix A. The outstanding amount of \$169 is result of GASB 31 unrealized interest adjustment that can’t be spend.

Lower Income Housing Fund (Fund 271)

Amount collected in previous fiscal years subject to 5 year limitation: **\$5,189,693**
 Funds are committed to the following project:

- Kottinger Place Redevelopment – project #271005
 Description: Redevelopment of Kottinger Place and Pleasanton Gardens from a total of 91 units to an 185 units senior housing project.
 Approximate project completion date: 2017
 Project cost: \$62,000,000
 % funded by development impact fees: 16.1%
 Source of funding: Lower Income Housing Fees (16.1%) of \$4,955,186 expended, Tax Credits, HUD 202 Funds, private bank loans (83.9%)

Funds Subject to SB1760

The City utilizes the following funds to track development related revenues subject to SB1760:

Water and Sewer Expansion Funds (Funds 355 and 356) – These funds are utilized to account for Water and Sewer Connection fees. When a project serves both new and existing development, only the portion related to new development is charged against these funds. The other portions of the project are funded by other sources, such as revenue from the rate payer funded Repair and Replacement Funds (Replacement Funds). The Replacement Funds are accounted for separately (Funds 345 and 346). Fund balance, revenues, expenditures and transfers for Funds 355 and 356 for fiscal years 2011/12 through 2015/16 are detailed in Appendix B.

The following is a summary by fund of the projects that the City is committed to complete in coming years with available Water and Sewer Connection fees:

Water Expansion Fund (355)

- Nevada Street Water Main Extension – project #941015
Description: Installation of a 16' water transmission line from Stanley Boulevard to Zone 7 Water Turnout No. 5 at Bernal Avenue.
Approximate project completion date: 2017
Project cost: \$606,000
% funded by development impact fees: 35.6%
Source of funding: Water Connection Fees (35.6%); Water Replacement Funds (64.4%)
- Ruby Hill – Additional Water Storage – project #151046
Description: Construction of a 500,000 gallon tank adjacent to the existing upper Ruby Hill Water Tank.
Approximate project completion date: 2018
Project cost: \$950,000
% funded by development impact fees: 100%
Source of funding: Water Connection Fees (100%)
- Water Treatment Chemical Storage Building – project #151048
Description: Replace temporary metal storage shed at Operations Service Center with block construction building meeting updated storage safety requirements to meet current and future water treatment chemical storage needs.
Approximate project completion date: 2017
Project cost: \$350,000
% funded by development impact fees: 100%
Source of funding: Water Connection Fees (100%)

Sewer Expansion Fund (356)

- EALS/EARS Pump Station and Pipeline Construction – project #112031
Description: Construction of the East Amador Relieve Sewer (EARS) pump station to take flow off of the East Amador Lift Station (EALS) Pump station.
Approximate project completion date: 2017
Project cost: \$4,800,000
% funded by development impact fees: 3.4%
Source of funding: Sewer Connection Fees (3.4%); Sewer Replacement Funds (95.8%), Developer Contributions (0.8%)
- Meadowlark Sewer Siphon – project #132026
Description: Installation of a double-barrel, 8-inch sewer siphon from Regency Drive to Corte Mateo. Project will require directional pipe boring underneath Highway 680 and the Arroyo de la Laguna.
Approximate project completion date: 2017
Project cost: \$800,000
% funded by development impact fees: 25.0%
Source of funding: Sewer Connection Fees (25.0%); Sewer Replacement Funds (75.0%)
- Del Valle Parkway/Nevada Street Sewer Additions – project #902028
Description: Installation of a 16” sewer main line from Stanley Boulevard to Bernal Avenue.
Approximate project completion date: 2017
Project cost: \$1,222,700
% funded by development impact fees: 57.5%
Source of funding: Sewer Connection Fees (57.5%); Sewer Replacement Funds (42.5%)

Submitted by:

Approved by:

Tina Olson
Director of Finance

Nelson Fialho
City Manager

Attachments:

1. Resolution
2. Appendix A - Development Impact Fee Funds Subject to AB1600
3. Appendix B - Development Impact Fee Funds Subject to SB1760
4. Appendix C - Development Impact Fees Schedule

RESOLUTION NO.**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF PLEASANTON, FINDING THAT CERTAIN DEVELOPMENT IMPACT FEES SUBJECT TO AB1600 and SB1693 ARE UNEXPENDED AFTER FIVE YEARS AND THE FUNDS ARE COMMITTED TO PARTICULAR PROJECTS**

WHEREAS, Government Code Section 66001(d), effective January 1, 1989, requires the City (a) to make findings once each fiscal year with respect to any portion of a fee remaining unexpended in its account five or more years after deposit of the fee, (b) to identify the purpose to which the fee is to be put and to demonstrate a reasonable relationship between the fee and the purpose for which it is charged, (c) to identify all sources and amounts of funding anticipated to complete financing and (d) to designate the approximate date the expected funding will be deposited; and

WHEREAS, pursuant to Government Code Section 66006 (b)(2), the information was made available to the public on November 30, 2016; and a duly noticed public meeting was held on December 20, 2016 and

WHEREAS, staff has reviewed the development impact fees collected through June 30, 2011 to determine if any such development fees still remain unexpended; and

WHEREAS, staff has found that development impact fees collected for this period remain unexpended and the City is committed to use these unexpended amounts for construction of capital improvements as follows:

Fees Collected Between July 1, 2011 and June 30, 2016	
Public Facilities Fees	\$ 1,798,600
Parking In Lieu Fees	169
Lower Income Housing Fees	5,189,693
Total Fees Subject to AB1600	\$ 6,988,462

NOW, THEREFORE BE IT RESOLVED THAT THE CITY COUNCIL OF THE CITY OF PLEASANTON DOES RESOLVE, DECLARE, DETERMINE AND ORDER THE FOLLOWING:

Section 1:

- A. There are development impact fees remaining unexpended but these fees are committed to constructing improvements identified in subsection D below that will implement goals and objectives of the City's General Plan;
- B. The City's objective to mitigate the impacts caused by the development of residential, commercial, and industrial land will be assisted by the purchase of the equipment or construction of the improvements;
- C. There is a reasonable relationship between the purpose of each of the developer fees and the purpose for which it is charged and committed as stated below in subsection D.
- D. The amount of the development impact fees collected, the cash balance (including interest earnings) as of June 30, 2016 for each fee held for five years or more, the purpose the fee is committed, additional sources of funding and the expected date that funding will be available are as follows:

Public Facilities Fund (Fund 154)

Amount collected in previous fiscal years subject to 5 year limitation: **\$1,798,600**

Funds are committed to the following projects:

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Description: Improvements to the City Civic Center including the Pleasanton Library.
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Downtown Parking-In-Lieu Fund (226)

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Lower Income Housing Fund (Fund 271)

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 % funded by development impact fees: 16.1%
 Source of funding: Lower Income Housing Fees (16.1%) of \$4,955,186 expended, Tax Credits, HUD 202 Funds, private bank loans (83.9%)

Section 2: City Clerk shall certify to the passage of this resolution and enter it into the book of original resolutions.

PASSED, APPROVED AND ADOPTED by the City Council of the City of Pleasanton at a regular meeting held on the 20th day of December, 2016.

I, Karen Diaz, City Clerk of the City of Pleasanton, California, certify that the foregoing resolution was adopted by the City Council at a regular meeting by the following vote:

Ayes:
 Noes:
 Absent:
 Abstain:

 Karen Diaz, City Clerk

APPROVED AS TO FORM:

 Daniel Sodergren, City Attorney

**Development Impact Fees Subject to AB1600
Miscellaneous Capital Improvement Fund (154)**

Attachment 2

Fund Balance, Fees Collected, Interest Earned, Transfers and Project Expenditures - Five Year History

	<u>2011/12</u>	<u>2012/13</u>	<u>2013/14</u>	<u>2014/15</u>	<u>2015/16</u>
BEGINNING FUND BALANCE	\$ 2,825,848	\$ 2,730,081	\$ 2,892,069	\$ 3,446,669	\$ 5,231,965
REVENUE					
Public Facilities Fees	207,140	351,224	660,960	1,753,764	570,469
Interest (includes GASB31 interest adjustment)	24,969	(9,924)	44,290	33,747	60,719
TOTAL REVENUE	<u>232,109</u>	<u>341,300</u>	<u>705,250</u>	<u>1,787,511</u>	<u>631,188</u>
TRANSERS					
Transfers Out*	(75,000)	(75,000)	-	-	(200,000)
TOTAL TRANSFERS	<u>(75,000)</u>	<u>(75,000)</u>	<u>-</u>	<u>-</u>	<u>(200,000)</u>
EXPENDITURES					
Purchase of Alameda County Corridor - #018044	100,000	100,000	-	-	
Fire Station #3 Replace Exterior Siding - #128023	125,195	-			
Animal Shelter Lease Payment - #948051	25,526	2,775	5,650	2,215	7,304
City Parking Lot Maintenance and Rehabilitation - #138034					113,408
LFPD Fire Stations 2 and 3 - Assessment Study - #158042					39,200
Tennis Court Reconstruction and Re-Surfacing - #138055			145,000		
Refund of Permit Fees - #999999		1,536			7,283
Prior Period Expenditure - #999999	2,156	-			
TOTAL EXPENDITURES	<u>252,877</u>	<u>104,311</u>	<u>150,650</u>	<u>2,215</u>	<u>167,195</u>
ENDING FUND BALANCE	<u>\$ 2,730,081</u>	<u>\$ 2,892,069</u>	<u>\$ 3,446,669</u>	<u>\$ 5,231,965</u>	<u>\$ 5,495,958</u>

* Transfers Out to Fund 159 Neighborhood Park Development Fund for Parks share of Public Facilities Fees (\$75,000 in 2011/12 and 2012/13, \$200,000 in 2015/2016).

Unexpended Fees Subject to AB1600

\$ 2,825,848	Beginning Fund Balance, 7/1/11
(350,000)	Transfers Out*
(677,248)	Total Expenditures
<u>\$ 1,798,600</u>	Unexpended Fees Subject to AB1600 at 6/30/16

**Development Impact Fees Subject to AB1600
Neighborhood Park Development Fund (159)**

Fund Balance, Fees Collected, Interest Earned, Transfers and Project Expenditures - Five Year History

	2011/12	2012/13	2013/14	2014/15	2015/16
BEGINNING FUND BALANCE	\$ 6,215,387	\$ 3,812,695	\$ 4,098,285	\$ 5,638,787	\$ 8,628,906
REVENUE					
Park Dedication In Lieu Fees	643,574	242,675	1,678,537	4,224,072	1,666,037
Interest (includes GASB31 interest adjustment)	22,740	(11,803)	63,409	62,157	89,336
TOTAL REVENUE	<u>666,314</u>	<u>230,872</u>	<u>1,741,946</u>	<u>4,286,229</u>	<u>1,755,373</u>
TRANSFERS					
Transfers In*	75,000	75,000	-	-	200,000
Transfers Out**			(39,506)	(152,214)	
TOTAL TRANSFERS	<u>75,000</u>	<u>75,000</u>	<u>(39,506)</u>	<u>(152,214)</u>	<u>200,000</u>
EXPENDITURES					
New Community Park Site Acquisition- #037028	3,097,150	-		5,838	
Aquatic Ctr. Deck/Mechanical Bldg. Improv. - #087038	46,856	20,281	154,173		
Bernal Property Improvements - #017045	-	-	7,765	1,138,058	1,805,971
Lions Wayside and Delucchi Parks #067016					3,363
Arroyo Mocho Trail Bicycle and Pedestrian Impr #115043					17,500
Bernal Property - Off-Leash Dog Park #147034					134,406
Pleasanton Pioneer Cemetery Imp and Veterans Memorial #158008					32,163
Bernal Property - Community Farm Master Plan #157035					1,495
TOTAL EXPENDITURES	<u>3,144,006</u>	<u>20,281</u>	<u>161,938</u>	<u>1,143,896</u>	<u>1,994,898</u>
ENDING FUND BALANCE	<u>\$ 3,812,695</u>	<u>\$ 4,098,285</u>	<u>\$ 5,638,787</u>	<u>\$ 8,628,906</u>	<u>\$ 8,589,381</u>

*Transfer In from Fund 154 Miscellaneous Capital Improvement Fund - Parks share of Public Facilities Fees

**Transfer Out to Fund 151 Miscellaneous Capital Improvement Fund for Park related Capital Improvement Reserve

Unexpended Fees Subject to AB1600

\$ 6,215,387	Beginning Fund Balance, 7/1/11
158,280	Transfers In/Out
(6,465,020)	Total Expenditures
<u>\$ (91,353)</u>	All Fees Subject to AB1600 Have Been Spent as of 6/30/16

Development Impact Fees Subject to AB1600
Traffic Impact Fund (161)
Fund Balance, Fees Collected, Interest Earned, Transfers and Project Expenditures - Five Year History

	<u>2011/12</u>	<u>2012/13</u>	<u>2013/14</u>	<u>2014/15</u>	<u>2015/16</u>
BEGINNING FUND BALANCE	\$ 2,464,892	\$ 3,252,708	\$ 3,968,370	\$ 2,832,254	\$ 3,391,774
REVENUE					
Traffic Impact Fees	789,835	765,615	673,990	1,555,619	3,313,497
Interest (includes GASB31 interest adjustment)	27,359	(13,541)	60,129	26,107	60,961
TOTAL REVENUE	<u>817,194</u>	<u>752,074</u>	<u>734,119</u>	<u>1,581,726</u>	<u>3,374,458</u>
EXPENDITURES					
Old Stanley Blvd. Imp: Main Street to First Street #055022					196,772
I-580 at Foothill Road Improvements - #095034			1,720,235	1,004,771	21,947
Traffic Computer Upgrades - #095036	12,400	-			
Staples Ranch: Stoneridge Dr. at Santa Rita Road - #115034			150,000		
Intersection Improvements - #105027 and #115041	-	25,272		17,435	23,362
Traffic Signals Installation at Amador Valley High School #155050					272,455
Traffic Model Update #155054					27,791
Pleasanton Traffic Model Update - #805033	16,978	-			
Refund of Permit Fees - #999999	-	11,140			79,338
TOTAL EXPENDITURES	<u>29,378</u>	<u>36,412</u>	<u>1,870,235</u>	<u>1,022,206</u>	<u>621,665</u>
ENDING FUND BALANCE	<u>\$ 3,252,708</u>	<u>\$ 3,968,370</u>	<u>\$ 2,832,254</u>	<u>\$ 3,391,774</u>	<u>\$ 6,144,567</u>

*Transfer In from Fund 499 Developer Contribution Fund for traffic signal upgrades.

Unexpended Fees Subject to AB1600	
\$ 2,464,892	Beginning Fund Balance, 7/1/11
<u>(3,579,896)</u>	Total Expenditures
<u>\$ (1,115,004)</u>	All Fees Subject to AB1600 Have Been Spent as of 6/30/16

Development Impact Fees Subject to AB1600
Tri-Valley Transportation Fund (166)
Fund Balance, Fees Collected, Interest Earned, Transfers and Project Expenditures - Five Year History

	2011/12	2012/13	2013/14	2014/15	2015/16
BEGINNING FUND BALANCE	\$ 890,304	\$ 682,858	\$ 669,060	\$ 433,994	\$ 528,181
REVENUE					
Tri-Valley Transportation Fees	88,416	76,854	76,808	366,934	339,760
Interest (includes GASB31 interest adjustment)	6,824	(2,647)	9,983	3,706	7,982
TOTAL REVENUE	<u>95,240</u>	<u>74,207</u>	<u>86,791</u>	<u>370,640</u>	<u>347,742</u>
EXPENDITURES					
*I-580 @ Foothill Road Improvements - #095034	302,186	87,648	321,000	276,453	
*Refund of Permit Fees - #999999	-	357	857		
*Prior Period Expenditure - #999999	500	-			
TOTAL EXPENDITURES	<u>302,686</u>	<u>88,005</u>	<u>321,857</u>	<u>276,453</u>	<u>-</u>
ENDING FUND BALANCE	<u>\$ 682,858</u>	<u>\$ 669,060</u>	<u>\$ 433,994</u>	<u>\$ 528,181</u>	<u>\$ 875,923</u>

Unexpended Fees Subject to AB1600

\$ 890,304	Beginning Fund Balance, 7/1/11
(987,287)	*1-580 @ Foothill Road Improvements - #095034
(1,714)	*Refund of Permit Fees/Prior Period Expenditure
<u>\$ (98,697)</u>	All Fees Subject to AB1600 Have Been Spent as of 6/30/16

* Expenditures related to AB1600 fees

Development Impact Fees Subject to AB1600
Downtown Parking-In-Lieu Fund (226)
Fund Balance, Fees Collected, Interest Earned, Transfers and Project Expenditures - Five Year History

	<u>2011/12</u>	<u>2012/13</u>	<u>2013/14</u>	<u>2014/15</u>	<u>2015/16</u>
BEGINNING FUND BALANCE	\$ 50,608	\$ 19,189	\$ 10	\$ 17,829	\$ 100,152
REVENUE					
Parking-In-Lieu Fees	-	-	17,728	14,500	14,500
Interest (includes GASB31 interest adjustment)	(169)	10	91	323	1,229
TOTAL REVENUE	<u>(169)</u>	<u>10</u>	<u>17,819</u>	<u>14,823</u>	<u>15,729</u>
TRANSFERS					
Transfers In*	-	-	-	67,500	372,271
TOTAL TRANSFERS	<u>-</u>	<u>-</u>	<u>-</u>	<u>67,500</u>	<u>372,271</u>
EXPENDITURES					
Annual Payment on the Alameda County Corridor - #018044	4,317	-			
Prior Period Expenditure - #999999	26,933	19,189			
TOTAL EXPENDITURES	<u>31,250</u>	<u>19,189</u>	<u>-</u>	<u>-</u>	<u>-</u>
ENDING FUND BALANCE	<u>\$ 19,189</u>	<u>\$ 10</u>	<u>\$ 17,829</u>	<u>\$ 100,152</u>	<u>\$ 488,152</u>

*Transfer In from Fund 001 General Fund (\$67,500) & 151 Misc General CIP Fund (\$372,271) for Downtown Parking-In-Lieu Fees

Unexpended Fees Subject to AB1600

\$ 50,608	Beginning Fund Balance, 7/1/11
(50,439)	Total Expenditures
<u>\$ 169</u>	Unexpended Fees Subject to AB1600 at 6/30/16

**Development Impact Fees Subject to AB1600
Lower Income Housing Fund (271)**

Fund Balance, Fees Collected, Interest Earned, Transfers and Project Expenditures - Five Year History

	<u>2011/12</u>	<u>2012/13</u>	<u>2013/14</u>	<u>2014/15</u>	<u>2015/16</u>
BEGINNING FUND BALANCE	\$ 14,367,028	\$ 15,007,406	\$ 16,901,217	\$ 16,495,305	\$ 17,156,813
REVENUE					
Lower Income Housing Fees	349,843	810,317	245,745	631,680	1,392,940
Loan Proceeds	188,820	600,630	218,085	110,161	105,028
Miscellaneous Revenues	480,078	1,123,220	658,739	604,729	695,850
Interest	129,665	(57,636)	243,953	130,332	166,835
TOTAL REVENUE	<u>1,148,406</u>	<u>2,476,531</u>	<u>1,366,522</u>	<u>1,476,902</u>	<u>2,360,653</u>
EXPENDITURES					
Kottinger / Pleasanton Gardens #271005			423,209	109,993	4,421,984
City Down Payment Assistance - #272018	20,000	-		21	4,042
Echo Housing - #808053	45,948	52,375	40,380	37,013	55,054
Housing Rehab #808058					2,831
Tri-Valley Housing Opportunity - #808061	23,000	25,000	25,000	18,750	
Housing Case Mgmt Scholarships - #808067	-	12,000	30,104	15,775	18,423
Community Resources-Independent Living - #808070	15,000	15,000	11,910	14,500	14,314
Senior Reverse Mortgage Counseling - #808083	-	828	19,244		
1st Time Home Buyer Program #808127					14,875
Housing Loan Expense	-	66,531	364,643	34,000	
Overhead - Administrative Expense - #999999	246,600	251,034	270,800	293,486	301,149
Purchase of Property - #999999	-	-		239,025	600,797
Miscellaneous Housing Expenditures - #999999	157,480	159,951	587,144	52,831	65,290
TOTAL EXPENDITURES	<u>508,028</u>	<u>582,720</u>	<u>1,772,434</u>	<u>815,394</u>	<u>5,498,759</u>
ENDING FUND BALANCE	<u>\$ 15,007,406</u>	<u>\$ 16,901,217</u>	<u>\$ 16,495,305</u>	<u>\$ 17,156,813</u>	<u>\$ 14,018,707</u>

Unexpended Fees Subject to AB1600

\$ 14,367,028	Beginning Fund Balance, 7/1/11
<u>(9,177,335)</u>	Total Expenditures related to AB1600 Fees
<u>\$ 5,189,693</u>	Unexpended Fees Subject to AB1600 at 6/30/16

Water Connection Fees Subject to SB1760

Attachment 3

Water Expansion Fund (355)

Fund Balance, Fees Collected, Interest Earned, Transfers and Project Expenditures - Five Year History

	2011/12	2012/13	2013/14	2014/15	2015/16
BEGINNING FUND BALANCE	\$ 1,447,275	\$ 2,246,577	\$ 2,513,359	\$ 3,010,243	\$ 3,625,460
REVENUE					
Water Connection Fees	187,060	339,600	458,850	589,851	380,800
Bonde Reservoir Reimbursement Agreement	-	-	-	-	-
Interest	14,169	(6,882)	38,034	25,366	42,409
TOTAL REVENUE	<u>201,229</u>	<u>332,718</u>	<u>496,884</u>	<u>615,217</u>	<u>423,209</u>
TRANSFERS					
Repayment of Vineyard Avenue Corridor Water Loan	645,001	-	-	-	-
TOTAL TRANSFERS	<u>645,001</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES					
Water Master Plan Update #151047	-	-	-	-	18,765
Committee Valley Water Retailers - #802011	4,000	-	-	-	-
El Charro Specific Plan Infrastructure Contribution - #808114	-	54,084	-	-	-
Del Valle Parkway Water Main Extension - #941015	-	69	-	-	-
Write-off of Uncollectible Accounts Receivables - #999999	33,448	-	-	-	-
Overhead Charge for Inspection/Engineering - #999999	9,480	11,783	-	-	9,136
TOTAL EXPENDITURES	<u>46,928</u>	<u>65,936</u>	<u>-</u>	<u>-</u>	<u>27,901</u>
ENDING FUND BALANCE	<u>\$ 2,246,577</u>	<u>\$ 2,513,359</u>	<u>\$ 3,010,243</u>	<u>\$ 3,625,460</u>	<u>\$ 4,020,768</u>

Sewer Connection Fees Subject to SB1760
Sewer Expansion Fund (356)
Fund Balance, Fees Collected, Interest Earned, Transfers and Project Expenditures - Five Year History

	<u>2011/12</u>	<u>2012/13</u>	<u>2013/14</u>	<u>2014/15</u>	<u>2015/16</u>
BEGINNING FUND BALANCE	747,804	1,958,422	2,048,451	2,166,592	2,423,143
REVENUE					
Sewer Connection Fees	101,789	94,102	87,632	238,599	151,760
Interest	7,069	(3,960)	30,509	17,952	27,521
TOTAL REVENUE	<u>108,858</u>	<u>90,142</u>	<u>118,141</u>	<u>256,551</u>	<u>179,281</u>
TRANSFERS					
Repayment of Vineyard Avenue Corridor Sewer Loan	1,122,175	-	-	-	-
TOTAL TRANSFERS	<u>1,122,175</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES					
EALS/EARS Pump Station/Pipeline - #112031	18,000	-			
Dell Valle Parkway/Nevada Sewer Addition - #902028	-	69			
Refund - #999998					2,077
Overhead Charge for Inspection/Engineering - #999999	2,415	43			8,021
TOTAL EXPENDITURES	<u>20,415</u>	<u>113</u>	<u>-</u>	<u>-</u>	<u>10,098</u>
ENDING FUND BALANCE	<u>\$ 1,958,422</u>	<u>\$ 2,048,451</u>	<u>\$ 2,166,592</u>	<u>\$ 2,423,143</u>	<u>\$ 2,592,326</u>

CITY OF PLEASANTON
DEVELOPMENT IMPACT AND CONNECTION FEES

A. Park Dedication In Lieu Fees (Quimby Act)

(due prior to approval of any final map or building permit)

(Fees in lieu of dedication of public land for tentative maps approved after May 26, 1981)

per lot or unit		
	Single-family detached	\$9,707.00
	Single-family attached (Townhouse, Duet)	\$9,707.00
	Multi-family (Apartment, Condominium)	\$7,969.00

B. Public Facilities Fee

(due at the time building permit is issued)

<ul style="list-style-type: none"> - Applicable to all new construction and non-residential additions exceeding 200 sq ft. - Subject to an annual inflation adjustment on January 1 of each year based upon the Engineering News Record Construction Cost Index for the San Francisco Bay Area 		All Other Areas	N. Pleasanton Fire Refunding District
Residential <i>(per dwelling unit)</i>	Single-family detached	\$4,833.00	\$4,367.00
	Single-family attached (Townhouse)	\$3,609.00	\$3,261.00
	Multi-family (Apartment, Condominium)	\$2,948.00	\$2,663.00
	Second Unit (In-law, Aupair, etc.)	\$1,933.00	\$1,747.00
Non-Residential <i>(per square foot)</i>	Office	\$0.91	\$0.62
	Research & Development	\$0.73	\$0.52
	Light Manufacturing	\$0.55	\$0.42
	Service/Commercial	\$0.62	\$0.46
	Warehouse	\$0.55	\$0.42
	Retail	\$0.60	\$0.46
	Restaurant	\$1.24	\$0.80
	Hotel/Motel	\$0.44	\$0.36

C. Lower Income Housing Fee

(due at the time building permit is issued)

<ul style="list-style-type: none"> - Applicable to all new construction and non-residential additions exceeding 200 sq ft. - Subject to an annual inflation adjustment on January 1 of each year based upon the Consumer Price Index for the San Francisco/Oakland region. 		
Residential <i>(per dwelling unit)</i>	Single-family detached (over 1,500 sq ft)	\$11,515.00
	Single-family detached (1,500 sq ft or less)	\$2,854.00
	Multi-family (Apartment, Condominium)	\$2,854.00
Non-residential	per square foot	\$3.04

D. Traffic Development Fee

(due at the time building permit is issued)

<ul style="list-style-type: none"> - Applicable to all new construction and non-residential additions exceeding 200 sq ft. - Subject to an annual inflation adjustment on January 1 of each year based upon the Engineering News Record Construction Cost Index for the San Francisco Bay Area. 		All Other Areas	N. Pleas. Improvement Dist#3
Residential <i>(per dwelling unit)</i>	Single-family detached	\$4,810.00	\$1,514.00
	Single-family attached (Townhouse)	\$4,810.00	\$1,514.00
	Multi-family (Apartment, Condominium)	\$3,367.00	\$1,059.00
	Second Unit (In-law, Aupair, etc.)	\$1,924.00	\$606.00
Non-Residential <i>(per square foot)</i>	Office	\$6.40	\$2.02
	Commercial/Retail	\$13.46	\$4.24
	Industrial	\$4.81	\$1.52

CITY OF PLEASANTON
DEVELOPMENT IMPACT AND CONNECTION FEES

E. Tri-Valley Transportation Development Fee *(due at the time building permit is issued)*

<ul style="list-style-type: none"> - Fee collected for Tri-Valley Development Council to fund traffic mitigation improvements in the Tri-Valley Development Area - Subject to an annual inflation adjustment (by the TVTC) on March 1 of each year based upon the Engineering News Record Construction Cost Index for the San Francisco Bay Area 		
Residential <i>(per dwelling unit)</i>	Single-family detached	\$3,059.50
	Single-family attached (Townhouse)	\$3,059.50
	Multi-family (Apartment, Condominium)	\$2,107.50
	Second Unit (In-law, Aupair, etc.)	\$1,155.50
	Affordable Housing	\$0.00
Non-residential	Office, per square foot of gross floor area	\$5.20
	Retail, per square foot of gross floor area	\$3.41
	Industrial, per square foot of gross floor area	\$3.03
	Other Uses, per average am/pm peak hour trip	\$3,399.50

F. Downtown Revitalization District Parking In-Lieu Fee

<ul style="list-style-type: none"> - When development within the Downtown Revitalization District is not able to accommodate all of its required parking onsite the following fee will be collected by the City to purchase land for and to construct public parking lots. - This fee subject to annual inflation adjustment on April 1 of any year in which the fee has not been recalculated, based on the annual change in Engineering News Record Construction Cost Index. 	
per parking space	\$19,117.69

G. Water Connection Fees - City

<i>For each single family house, or any other use that is determined by the City Engineer or the Engineer's duty</i>			
Amounts at right DO NOT include water meter installation fees, which are revised periodically based on current costs for labor & materials as authorized in Section B "Water Meter & Installation Fees".	Meter Size	N. Pleasanton Improvement	All Other Service Connections
	5/8 inch (displacement type)	\$ 460.00	\$ 1,200.00
	3/4 inch (displacement type)	\$ 690.00	\$ 1,800.00
	1 inch (displacement type)	\$ 1,150.00	\$ 3,000.00
	1.5 inch (displacement type)	\$ 2,300.00	\$ 6,000.00
	2" (displacement type)	\$ 3,680.00	\$ 9,600.00
	2" Mueller MVR	\$ 5,290.00	\$ 13,800.00
	2" (OMNI C2)	\$ 3,680.00	\$ 9,600.00
	3 inch (OMNI C2)	\$ 8,050.00	\$ 21,000.00
	4 inch (OMNI C2)	\$ 23,000.00	\$ 60,000.00
	6 inch (OMNI C2)	\$ 46,000.00	\$ 120,000.00
	8 inch (OMNI C2)	\$ 80,500.00	\$ 210,000.00
10 inch (OMNI C2)	\$ 126,500.00	\$ 330,000.00	
<i>For any service connection larger than listed above, the City Engineer or his duly appointed</i>			
<i>Any change in use or addition requiring greater capacity will require the payment of additional fees at the</i>			

H. Recycled Water Connection Fees

Recycled water connection fees shall adjust annually beginning 1 January 2017 by the change in the Engineering News Record (ENR) Construction Cost Index.	Meter Size	Meter Equivalent	Recycled Water Connection Fee
	5/8 inch	1.00	\$ 14,889
	3/4 inch	1.50	\$ 22,334
	1 inch	2.50	\$ 37,227
	1.5 inch (displacement type)	5.00	\$ 74,447
	1.5 inch (OMNI C2)	16.00	\$ 238,230
	1.5 inch (OMNI T2)	16.00	\$ 238,230
	2" (displacement type)	8.00	\$ 119,115
	2" (OMNI C2)	16.00	\$ 238,230
	2" (OMNI T2) (1)	20.00	\$ 297,788

CITY OF PLEASANTON
DEVELOPMENT IMPACT AND CONNECTION FEES

I. Sewer Connection Fees - City

		Pleasanton Fee
RESIDENTIAL		
Single Family Dwelling Unit	<i>per house</i>	\$500.00
Auxiliary (Secondary) Dwelling Unit	<i>per unit</i>	\$200.00
Townhome, Townhouse, Duet, Duplex	<i>per unit</i>	\$500.00
Condominium	<i>per unit</i>	\$375.00
Apartment, Mobile Home	<i>per unit</i>	\$330.00
REGULAR (low strength wastewater)		
Auditoriums	<i>per seat</i>	\$4.55
Auto body shops/ Auto dealers	<i>per square foot</i>	\$0.25
Banks, Financial Offices	<i>per square foot</i>	\$0.14
Barber shops/ Beauty shops	<i>per square foot</i>	\$0.68
Bars, Cocktail lounges, taverns (w/o dining)	<i>per square foot</i>	\$0.80
Bowling alleys	<i>per square foot</i>	\$0.70
Car washes	<i>per square foot</i>	\$3.86
Churches	<i>per seat</i>	\$11.36
Delicatessen	<i>per square foot</i>	\$1.61
Dental Clinic	<i>per square foot</i>	\$2.05
Dry Cleaners	<i>per square foot</i>	\$1.02
Gas Stations	<i>per square foot</i>	\$1.07
General Retail/ Commercial	<i>per square foot</i>	\$0.11
Gyms, Health Clubs	<i>per square foot</i>	\$0.95
Hospital	<i>per square foot</i>	\$568.18
Hotels, Motels (no dining facilities)	<i>per square foot</i>	\$295.45
Institutional (Resident)	<i>per bed</i>	\$227.27
Laundries, coin-operated	<i>per room</i>	\$295.45
Laundries, full service (commercial)	<i>per bed</i>	\$2.27
Market - Dry Goods	<i>per machine</i>	\$0.43
Medical Clinic	<i>per square foot</i>	\$0.84
Medical/ Dental Complex	<i>per square foot</i>	\$0.50
Office Buildings	<i>per square foot</i>	\$0.11
Parks/ Rec	<i>per square foot</i>	
Country Club		\$159.09
Picnic Park	<i>per person</i>	\$22.73
Pool	<i>per person</i>	\$22.73
Tennis Courts, w/ toilet & shower	<i>per person</i>	\$227.27
Plant Nursery	<i>per court</i>	\$0.18
Printers	<i>per square foot</i>	\$0.32
Public Agencies	<i>per square foot</i>	\$0.11
Recreational vehicle R.V. Park	<i>per square foot</i>	\$272.72
Schools (excluding cafeteria)	<i>per RV</i>	
	W/o showers	\$34.09
	With showers	\$45.45
Theaters	<i>per student</i>	\$4.55
Veterinary Hospital	<i>per seat</i>	\$0.77
Warehouse/distribution	<i>per square foot</i>	\$0.07
REGULAR (medium strength wastewater)		
Banquet Facilities - intermittent use	<i>per square foot</i>	\$0.61
Business with cafeteria	<i>per square foot</i>	\$1.36
Cafeteria	<i>per square foot</i>	\$1.23
Hotels/Motels with dining facilities	<i>per square foot</i>	\$1.36
Restaurant, Fast Food	<i>per square foot</i>	\$1.36
Restaurant, Full Service	<i>per square foot</i>	\$1.23
School with cafeteria	<i>per square foot</i>	\$1.36
REGULAR (high strength wastewater)		
Bakeries/ Donut Shops/ Ice Cream Shops	<i>per square foot</i>	\$1.41
Car washes w/ steam cleaning	<i>per square foot</i>	\$0.91
Markets with garbage disposals	<i>per square foot</i>	\$3.86
Mortuaries	<i>per square foot</i>	\$0.43
INDUSTRIAL (other):		
<i>All other non-residential users or special use (users with above-normal discharge of flow, BOD, and SS)</i>		
Wastewater Flow	<i>gallons per day</i>	\$2.27
	<i>lbs per</i>	
BOD (Biochemical Oxygen Demand)	<i>day</i>	n/a
	<i>lbs per</i>	
SS (Suspended Solids)	<i>day</i>	n/a