

December 5, 2023
Finance

TITLE: ADOPT A RESOLUTION FINDING THAT CERTAIN DEVELOPMENT IMPACT FEES SUBJECT TO AB 1600 AND SB 1693 ARE UNEXPENDED AFTER FIVE YEARS AND THE FUNDS ARE COMMITTED TO PARTICULAR PROJECTS

SUMMARY

As required by AB 1600 and SB 1693, this annual report has been prepared showing the status of development impact fees held as of June 30, 2023. 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 SB 1760.

Staff provided the required public meeting notice on November 17, 2023 and made this report available to the interested parties at least fifteen (15) days in advance of this meeting, as required by law.

RECOMMENDATION

Adopt a resolution finding that certain development impact fees subject to AB 1600 and SB 1693 are unexpended after five years and the funds are committed to particular projects.

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, AB 1600 (Government Code Section 66000 et seq.) established new accounting guidelines regarding the imposition and use of development impact fees. Effective January 1, 1997, SB 1693 made certain changes to AB 1600 and clarified and expanded the responsibilities of local agencies. In February 1998, SB 1760 further clarified the development impact fees that are subject to AB 1600 and excluded water and sewer connection fees from the requirements to expend these fees within five years. While not required, water and sewer connection fees are included in this report to provide the information on the receipt and utilization of these funds.

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. Attachments 2 and 3 provide this information for funds held on June 30, 2023. Attachment 4 provides the Master Fee Schedule for the development impact fees that are subject to AB 1600, SB 1693 and SB 1760.

In addition, Government Code 66006 Section (b)(2) requires the report to be included on the agenda at a public meeting not less than 15 days after the information was made available to the interested parties. Staff provided the notice of public meeting to interested parties who had filed a written request with the City.

DISCUSSION

The City uses Fund Accounting to segregate development impact fees subject to AB 1600 and SB 1760 from other City funds. Interest income is allocated to each individual fund based on its own cash balance.

Funds Subject to AB 1600

The City utilizes the following funds to track development related revenues subject to AB 1600:

Capital Facilities Fund (Fund 203) – This fund is utilized to account for the Capital 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, other revenues, expenditures, and fund transfers for fiscal years 2018/19 through 2022/23 are detailed in Attachment 2.

Park Development Fund (Fund 222) – This fund is utilized to account for the receipt of Park Dedication In-Lieu fees collected through December 2018. These fees are used to offset the cost of park acquisition. This fund also receives a portion of Capital Facilities fees to be used to offset the cost of community park development. Fund balance, revenues, expenditures, and fund transfers for fiscal years 2018/19 through 2022/23 are detailed in Attachment 2.

Traffic Impact Fund (Fund 212) – 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 fund transfers for fiscal years 2018/19 through 2022/23 are detailed in Attachment 2.

Tri-Valley Transportation Fund (Fund 214) – 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 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 fund transfers for fiscal years 2018/19 through 2022/23 are detailed in Attachment 2.

Downtown Parking-In-Lieu Fund (Fund 104) – 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 fund transfers for fiscal years 2018/19 through 2022/23 are detailed in Attachment 2.

Lower Income Housing Fund (Fund 122) – This fund is utilized to account for the receipt of Lower Income Housing fees and their disbursement for lower income housing programs, services, and/or projects. Fund balance, revenues, expenditures, and fund transfers for fiscal years 2018/19 through 2022/23 are detailed in Attachment 2 for information only, as Lower Income Housing fees are not subject to AB 1600.

Unexpended Funds After Five Years

Government Code section 66001(d) requires that five years after collecting a development fee subject to AB 1600 and SB 1693, 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. The percent funded by the impact fees was established in the nexus study that established the relevant fee.

Capital Facilities Fund (Fund 203)

Amount collected in previous fiscal years subject to 5-year limitation: \$0

Funds are 100% expended as accounted for in Attachment 2.

Park Development Fund (Fund 222)

Amount collected in previous fiscal years subject to 5-year limitation: \$5,277,659

Funds are committed to the following project:

- New Community Park Site Acquisition Reserve – Project #03728

Description: This project involves identifying potential sites to construct a new community park in the northeast area of the city and establishing a reserve to eventually acquire an appropriate site of approximately 30 to 40 acres of contiguous land. Amenities could include youth area with various play equipment, a picnic area, open field play space, an exercise course, restrooms, pathways, and landscaping. The exact type and mix of uses for this site will be determined through a Park Master Plan process, managed by staff and the Parks and Recreation Commission.

Approximate project completion date: On-Going

Project cost: \$6,669,923

Source of funding: Park Development Fund

% funded by development impact fees: 100%

Traffic Impact Fund (212)

Amount collected in previous fiscal years subject to 5-year limitation: \$4,822,540

Funds are committed to the following project:

- Johnson Drive Economic Development Zone – Project #18531

Description: This project designs and constructs the transportation improvements associated with the Johnson Drive Economic Development Zone: traffic signals on Johnson Drive (Commerce Drive and Owens Drive North); Stoneridge Drive and Johnson Drive left turns; Stoneridge Drive and 680 northbound on ramp widening; and Johnson Drive widening.

Approximate project completion date: 2024

Project cost: \$6,385,865

Source of funding: Traffic Impact Fee

% funded by development impact fees: 100%

Tri-Valley Transportation Fund (214)

Amount collected in previous fiscal years subject to 5-year limitation: \$1,621,640

Funds are committed to the following project:

- Tri-Valley Transportation Development Fee Reserve – Project #01541

Description: This project establishes a reserve fund for various regional projects to help mitigate traffic congestion in the Tri-Valley area. These funds represent a portion of the costs and are the City's 20% set-aside portion of the Tri-Valley Transportation Development Fees (TVTDF) collected in the city of Pleasanton. The Tri-Valley projects include the following: I-580/I-680 flyover and hook ramps, State Route 84/I-580 corridor improvements from I-580 to I-680, Isabel Route 84/I-680 Interchange, I-680 auxiliary lanes between Bollinger Canyon Road and Diablo Road, West Dublin-Pleasanton BART Station, I-580 HOV lanes from Tassajara Road to Vasco Road, I-680 HOV lanes from State Route 84 to the top of Sunol Grade, I-680/Alcosta Boulevard Interchange Modifications, Crow Canyon Road Safety Improvements, Vasco Road Safety Improvements, and Express Bus Service. In addition to these projects, the TVTC has approved 11 additional projects which include the El Charro Road extension in Pleasanton.

Approximate project completion date: On-Going

Project cost: \$1,852,517

Source of funding: Tri-Valley Transportation Development Fee

% funded by development impact fees: 100%

Downtown Parking-In-Lieu Fund (104)

Amount collected in previous fiscal years subject to 5-year limitation: \$658,873

Funds are committed to the following project:

- Expand Parking on Downtown Transportation Corridor – Project #17448

Description: A public parking lot on the transportation corridor between Bernal Avenue and Abbie Street. The project replaces an existing stabilized gravel parking lot that has a one-way drive isle and diagonal parking. The new parking lot will be similar to the Firehouse Arts Center parking lot with a two-way drive isle, 90-degree parking on each side, walking path and landscaping. The project requires a 5-to-6-foot retaining wall along the west edge of the railroad corridor, drainage improvements, stormwater treatment facilities, curb, gutter, new asphalt and striping.

Approximate project completion date: 2024

Project cost: \$3,501,745

Source of funding: Downtown Parking In-Lieu and General Fund CIP
% funded by development impact fees: 22% eligible to be funded

Lower Income Housing Fund (Fund 122)

Amount collected in previous fiscal years subject to 5-year limitation: \$2,419,950

- The Lower Income Housing Fee, not subject to AB 1600 requirement, will continue to be collected to provide services and programs for lower income households, including Rapid Re-Housing Program, Housing Rehabilitation Program, First-Time Homebuyer Program, Down Payment Assistance Loan Program and others, in partnership with a number of local, non-profit organizations. Additionally, any potential affordable housing related projects are continuing to be explored.

Funds Subject to AB 1760

The City utilizes the following funds to track development related revenues subject to AB 1760:

Water and Sewer Expansion Funds (Funds 422 and 432) – 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 ratepayer funded Repair and Replacement Funds (Replacement Funds). The Replacement Funds are accounted for separately (Funds 422 and 432). Fund balance, revenues, expenditures and transfers for Funds 422 and 432 for fiscal years 2018/19 through 2022/23 are detailed in Attachment 3.

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

Water Expansion Fund (422)

- Water Capacity Evaluation – Project #18134

Description: The Water System Capacity Evaluation is a comprehensive study of the City's sewer water system and will be used to determine proper sizing of water pump stations, reservoirs, piping, and other facilities for both existing and future demand conditions. The project will create a hydraulic model of the water system to facilitate evaluation. Recommendations will support development of future Capital Improvement Programs.

Approximate project completion date: 2024

Project cost: \$272,217

Source of funding: Water Connection Fees (25%) and Water Replacement Fund (75%)
% funded by development impact fees: 25%

Sewer Expansion Fund (432)

- Sewer Capacity Evaluation – Project #16245

Description: This project is a general capacity study of the City's sewer collection system to confirm proper sizing of sewer piping, pump stations and other facilities. The findings will be integrated into the Sewer System Management Plan, and include focused evaluations for East Amador Trunk Sewer, East Amador Relief Sewer, East Pleasanton Specific Plan, Ruby Hill, and Commerce Circle service areas. Integration with the Vineyard service area evaluation will be included. This project will create a hydraulic model of the sewer system which will be updated to reflect changes and evaluate

adequacy of proposed changes to the system.

Approximate project completion date: 2024

Project cost: \$700,000

Source of funding: Sewer Connection Fees (25%); Sewer Replacement Fund (75%)

% funded by development impact fees: 25%

EQUITY AND SUSTAINABILITY

This action ensures that impact fee revenues collected continue to be utilized for various capital projects to improve or enhance the City's infrastructure and facilities.

OUTREACH

Notice of this meeting was posted on a local newspaper at least 15 days prior to the December 5, 2023 City Council meeting. Public comments received after publication of this report will be forwarded to the City Council.

STRATEGIC PLAN ALIGNMENT

Approval of this action advances the ONE Pleasanton strategic plan goal of *Funding Our Future*, Strategy 2 - Identifying expanded and new revenue sources to address significant infrastructure needs.

FISCAL IMPACT

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.

Prepared by:

Submitted by:

Approved by:



Chris Yi, Financial Services Manager
Dawn DeMarcus



Susan Hsieh, Director of Finance



Gerry Beaudin, City Manager

Attachments:

1. Resolution
2. Development Impact Fee Funds Subject to AB 1600
3. Development Impact Fee Funds Subject to SB 1760
4. Development Fee Schedule

RESOLUTION NO.**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF PLEASANTON, FINDING THAT CERTAIN DEVELOPMENT IMPACT FEES SUBJECT TO AB 1600 AND SB 1693 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 20, 2023; and a public meeting was held on December 5, 2023; and

WHEREAS, staff has reviewed the development impact fees collected from June 30, 2018, 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:

Unexpended Amounts by Fund:

Park Development Fund	\$ 5,277,659
Traffic Impact Fee	4,822,540
Tri-Valley Transportation Development Fee	1,621,640
Downtown Parking-In-Lieu	658,873
Total Fees Subject to AB 1600	<u>\$ 12,380,172</u>

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

SECTION 1. That 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;

SECTION 2. That 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;

SECTION 3. That 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.

SECTION 4. That the amount of the development impact fees collected, the cash balance (including interest earnings) as of June 30, 2023, 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:

Park Development Fund (Fund 222)

Amount collected in previous fiscal years subject to 5-year limitation: **\$5,277,659**

Funds are committed to the following project:

- New Community Park Site Acquisition Reserve – Project #03728
Description: This project involves identifying potential sites to construct a new community park in the northeast area of the city and establishing a reserve to eventually acquire an appropriate site of approximately 30 to 40 acres of contiguous land. Amenities could include youth area with various play equipment, a picnic area, open field play space, an exercise course, restrooms, pathways, and landscaping. The exact type and mix of uses for this site will be determined through a Park Master Plan process, managed by staff and the Parks and Recreation Commission.
Approximate project completion date: On-Going
Project cost: \$6,669,923
Source of funding: Park Development Fund
% funded by development impact fees: 100%

Traffic Impact Fund (212)

Amount collected in previous fiscal years subject to 5-year limitation: **\$4,822,540**

Funds are committed to the following project:

- Johnson Drive Economic Development Zone – Project #18531
Description: This project design and construct the transportation improvements associated with the Johnson Drive Economic Development Zone: traffic signals on Johnson Drive (Commerce Drive and Owens Drive North); Stoneridge Drive and Johnson Drive left turns; Stoneridge Drive and 680 northbound on ramp widening; and Johnson Drive widening.
Approximate project completion date: 2024
Project cost: \$6,385,865
Source of funding: Traffic Impact Fee
% funded by development impact fees: 100%

Tri-Valley Transportation Fund (214)

Amount collected in previous fiscal years subject to 5-year limitation: **\$1,621,640**

Funds are committed to the following project:

- Tri-Valley Transportation Development Fee Reserve – Project #01541
Description: This project establishes a reserve fund for various regional projects to help mitigate traffic congestion in the Tri-Valley area. These funds represent a portion of the costs and are the City's 20% set-aside portion of the Tri-Valley Transportation Development Fees (TVTDF) collected in the city of Pleasanton. The Tri-Valley projects include the following: I-580/I-680 flyover and hook ramps, State Route 84/I-580 corridor improvements from I-580 to I-680, Isabel Route 84/I-680 Interchange, I-680 auxiliary lanes between Bollinger Canyon Road and Diablo Road, West Dublin-Pleasanton BART Station, I-580 HOV lanes from Tassajara Road to Vasco Road, I-680 HOV lanes from State Route 84 to the top of Sunol Grade, I-680/Alcosta Boulevard Interchange Modifications, Crow Canyon Road Safety Improvements, Vasco Road Safety Improvements, and

Express Bus Service. In addition to these projects, TVTC has approved 11 additional projects which include the El Charro Road extension in Pleasanton. Approximate project completion date: On-Going
Project cost: \$1,852,517
Source of funding: Tri-Valley Transportation Development Fee
% funded by development impact fees: 100%

Downtown Parking-In-Lieu Fund (104)

Amount collected in previous fiscal years subject to 5-year limitation: **\$658,873**

Funds are committed to the following project:

- Expand Parking on Downtown Transportation Corridor – Project #17448
Description: A public parking lot on the transportation corridor between Bernal Avenue and Abbie Street. The project replaces an existing stabilized gravel parking lot that has a one-way drive isle and diagonal parking. The new parking lot will be similar to the Firehouse Arts Center parking lot with a two-way drive isle, ninety-degree parking on each side, walking path and landscaping. The project requires a 5-to-6-foot retaining wall along the west edge of the railroad corridor, drainage improvements, stormwater treatment facilities, curb, gutter, new asphalt and striping.
Approximate project completion date: 2024
Project cost: \$3,501,745
Source of funding: Downtown Parking In-Lieu and General Fund CIP
% funded by development impact fees: 22% eligible to be funded

SECTION 5. That the City Clerk shall certify 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 December 5, 2023.

I, Jocelyn Kwong, 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: Councilmembers
Noes:
Absent:
Abstain:

Jocelyn Kwong, City Clerk

APPROVED AS TO FORM:

Daniel Sodergren, City Attorney

Development Impact Fees Subject to AB1600

Attachment 2

Capital Facilities Fund 203

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

	2018/19	2019/20	2020/21	2021/22	2022/23
BEGINNING FUND BALANCE	\$ 5,858,408	\$ 6,542,424	\$ 6,258,265	\$ 3,568,430	\$ 712,766
REVENUE					
Capital Facilities Fees	537,080	650,722	509,720	169,942	423,911
Interest (includes GASB31 interest adjustment)	208,393	216,758	(1,186)	(104,712)	37,628
TOTAL REVENUE	<u>745,473</u>	<u>867,480</u>	<u>508,534</u>	<u>65,230</u>	<u>461,539</u>
TRANSERS					
Transfers Out*		(1,107,829)	(1,210,000)		
TOTAL TRANSFERS	<u>-</u>	<u>(1,107,829)</u>	<u>(1,210,000)</u>	<u>-</u>	<u>-</u>
EXPENDITURES					
Animal Shelter Leases #94451	15,993	15,532	12,968	15,037	
Annual Court Resurfacing #20744		7,630			
Design of Aquatic Center 50 Meter Pool Deck & Replaster, #22781					13,894
Design Fire Station#2 Improvement #18424		9,375			
Landscape Median Construction & Renov #06451			9,038		4,230
Library Lighting, #23493					4,954
Library Roof Replacement, #14408					430,000
LPFD Fire Stations 3 - Design and Construct #17423	5,000	11,273	1,966,363	2,905,858	
LPFD Fire Stations 4 Repair #11429	40,464				
Police Department Training Facility, #22482					51,000
Remove City Hall Modular Buildings, #21463					20,823
TOTAL EXPENDITURES	<u>61,457</u>	<u>43,810</u>	<u>1,988,369</u>	<u>2,920,894</u>	<u>524,901</u>
ENDING FUND BALANCE	<u>\$ 6,542,424</u>	<u>\$ 6,258,265</u>	<u>\$ 3,568,430</u>	<u>\$ 712,766</u>	<u>\$ 649,404</u>

* Transfers Out to Fund 222 Parks share of Capital Facilities Fees (\$1,107,829 in 2019/20 & \$1,210,000 in 2020/21).

Unexpended Fees Subject to AB1600

\$ 5,858,408	Beginning Fund Balance, 7/1/18
(2,317,829)	Transfers Out*
(5,539,431)	Total Expenditures
<u>\$ (1,998,852)</u>	All Fees Subject to AB1600 Have Been Spent as of 6/30/23

Development Impact Fees Subject to AB1600**Park Development Fund 222****Fund Balance, Fees Collected, Interest Earned, Transfers and Project Expenditures - Five Year History**

	2018/19	2019/20	2020/21	2021/22	2022/23
BEGINNING FUND BALANCE	\$ 12,397,242	\$ 11,809,991	\$ 10,201,084	\$ 10,370,514	\$ 9,577,545
REVENUE					
Park Dedication In Lieu Fees	680,378	-	-	-	-
Interest (includes GASB31 interest adjustment)	374,021	301,900	24,364	(498,206)	(38,988)
TOTAL REVENUE	1,054,399	301,900	24,364	(498,206)	(38,988)
TRANSFERS					
Transfers In*	545,855	1,107,829	1,210,000		
Transfers Out**		(272,274)			
TOTAL TRANSFERS	545,855	835,555	1,210,000	-	-
EXPENDITURES					
Alviso Adobe Strategic Plan Implementation, #18725					42,745
Amador Theatre Facility Assessment #17714				24,357	
Bocce Ball Courts #16725	14,556	32,954	1,936		
Cemetery Storm Repair, #23668					85,050.27
Century House Facility Assessment #17753	43,500				
Design Inclusionary All Access Playground #20773			39,631	76,883	
Design Skate Park #20774			28,607	86,906	130,121
General Trail Improvement And Development, #01737					2,031
Library Office Remodel #17750	54,200	1,033,353	168,411		
Lions Wayside and Delucchi Parks #06716	2,051,462	232,558	101,593	66,618	17,025
Mountain Bike Trail #20771		330	49,083	27,918	276,537
Pioneer Cemetery South Hill Improvement #21765			715,913		
Pioneer Masterplan Implementation #16446		76,616	(71,347)	12,082	234
Replace Concession Stand #17747		364,635	3,190		
Refund of Permit Fees #99999	9,707				
Softball Field House/Booth Renovation #17746		1,005,916	27,917		
Trails Master Plan #16734	11,722				
TOTAL EXPENDITURES	2,187,505	2,746,362	1,064,934	294,763	553,745
ENDING FUND BALANCE	\$ 11,809,991	\$ 10,201,084	\$ 10,370,514	\$ 9,577,545	\$ 8,984,812
REVISED ENDING FUND BALANCE					

*Transfers In from Fund 203 Capital Facilities Fund - Parks share of Public Facilities Fees (\$1,107,829 in FY20 & \$1,210,000 in FY21), and Fund 201 Miscellaneous Capital Improvement Fund for Park related CIP Projects (\$545,855 in FY19 and \$16,200 in FY18)

**Transfers Out to Fund 403 Cemetery Capital Improvement for Pleasanton Pioneer Cemetery related capital projects.

Unexpended Fees Subject to AB1600

\$ 12,397,242	Beginning Fund Balance, 7/1/18
(272,274)	Transfers Out*
(6,847,309)	Total Expenditures
<u>\$ 5,277,659</u>	Unexpended Fees Subject to AB1600 at 6/30/23

Development Impact Fees Subject to AB1600

Traffic Impact Fund 212

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

	2018/19	2019/20	2020/21	2021/22	2022/23
BEGINNING FUND BALANCE	\$ 8,603,106	\$ 10,068,869	\$ 10,299,661	\$ 10,108,108	\$ 8,914,956
REVENUE					
Traffic Impact Fees	1,240,533	452,113	40,490	691,052	950,639
Interest (includes GASB31 interest adjustment) & Others	301,459	304,603	24,859	(486,829)	(50,622)
TOTAL REVENUE	1,541,992	756,716	65,349	204,224	900,016
TRANSFERS					
Transfers In*	396,743		810,826		
TOTAL TRANSFERS	396,743	-	810,826	-	-
EXPENDITURES					
Bi-Annual Traffic Signal Installation #17532, #23532	8,406	4,750	4,136	352,055	153,229
Hopyard Road and Owens Drive Intersection Impr #15525	57,572	6,265			
I-680 Sunol Boulevard Improvement #15551	334,908	223,266	562,270	510,041	161,659
Intersection Improvements #15541, #17541, #20541, #20569	55,165	52,474	325,762	9,526	
Johnson Dr Econ Development Zone #18531			297	275,912	1,679
Nevada Street Improvements #20565			53,312	152,912	
Refund of Permit Fees - #99999	2,556				
Right of Way Traffic to Caltrans #16506	2,850	91,446	44,839	25,553	
Signal Detection Upgrade #17568		147,723	77,112	71,376	
Traffic Model Update #15554	11,515				
TOTAL EXPENDITURES	472,972	525,924	1,067,728	1,397,375	316,567
ENDING FUND BALANCE	\$ 10,068,869	\$ 10,299,661	\$ 10,108,108	\$ 8,914,956	\$ 9,498,406
REVISED ENDING FUND BALANCE					

*Transfers In from Fund 201 Miscellaneous Capital Improvement Fund for various traffic related CIP Projects (\$360,553), Fund 001 General Fund for the local match of Intersection Improvements Project 17541 (\$36,190) in FY19, and Fund 213 Traffic Impact Funds related to Bernal Property (\$810,826) in FY21.

Unexpended Fees Subject to AB1600

\$ 8,603,106	Beginning Fund Balance, 7/1/18
(3,780,565)	Total Expenditures
<u>\$ 4,822,540</u>	Unexpended Fees Subject to AB1600 at 6/30/23

Development Impact Fees Subject to AB1600**Tri-Valley Transportation Fund 214****Fund Balance, Fees Collected, Interest Earned, Transfers and Project Expenditures - Five Year History**

	2018/19	2019/20	2020/21	2021/22	2022/23
BEGINNING FUND BALANCE	\$ 1,621,640	\$ 1,919,319	\$ 2,031,255	\$ 2,076,524	\$ 2,086,048
REVENUE					
Tri-Valley Transportation Fees	241,513	52,205	38,638	114,609	68,435
Interest (includes GASB31 interest adjustment)	56,166	59,731	6,631	(105,085)	(20,691)
TOTAL REVENUE	<u>297,679</u>	<u>111,936</u>	<u>45,269</u>	<u>9,524</u>	<u>47,743</u>
EXPENDITURES					
*Refund of Permit Fees - #99999					
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
ENDING FUND BALANCE	<u>\$ 1,919,319</u>	<u>\$ 2,031,255</u>	<u>\$ 2,076,524</u>	<u>\$ 2,086,048</u>	<u>\$ 2,133,792</u>

Unexpended Fees Subject to AB1600

\$ 1,621,640	Beginning Fund Balance, 7/1/18
-	*Refund of Permit Fees
<u>\$ 1,621,640</u>	<u>Unexpended Fees Subject to AB1600 at 6/30/23</u>

Development Impact Fees Subject to AB1600**Downtown Parking-In-Lieu Fund 104****Fund Balance, Fees Collected, Interest Earned, Transfers and Project Expenditures - Five Year History**

	2018/19	2019/20	2020/21	2021/22	2022/23
BEGINNING FUND BALANCE	\$ 658,873	\$ 695,443	\$ 716,421	\$ 718,640	\$ 682,936
REVENUE					
Parking-In-Lieu Fees	14,500	-	-	-	-
Interest (includes GASB31 interest adjustment)	22,070	20,978	2,219	(35,703)	(3,186)
TOTAL REVENUE	36,570	20,978	2,219	(35,703)	(3,186)
TRANSFERS					
Transfers In					
TOTAL TRANSFERS	-	-	-	-	-
EXPENDITURES					
TOTAL EXPENDITURES	-	-	-	-	-
ENDING FUND BALANCE	\$ 695,443	\$ 716,421	\$ 718,640	\$ 682,936	\$ 679,751

Unexpended Fees Subject to AB1600

\$ 658,873	Beginning Fund Balance, 7/1/18
-	Total Expenditures
<u>\$ 658,873</u>	Unexpended Fees Subject to AB1600 at 6/30/23

Development Impact Fees (For Information Only)

Lower Income Housing Fund 122

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

	2018/19	2019/20	2020/21	2021/22	2022/23
BEGINNING FUND BALANCE	\$ 9,481,422	\$ 9,900,276	\$ 10,357,205	\$ 11,160,053	\$ 11,845,472
REVENUE					
Lower Income Housing Fees	1,683,397	486,444	837,895	1,289,543	1,571,955
Loan Proceeds	80,983	37,415	70,291	82,859	142,172
Miscellaneous Revenues	1,119,612	581,093	1,050,998	987,592	751,997
Interest (includes GASB31 interest adjustment)	293,855	307,947	33,796	(606,079)	(113,941)
TOTAL REVENUE	3,177,847	1,412,899	1,992,980	1,753,915	2,352,183
TRANSFERS					
Transfers Out					
TOTAL TRANSFERS	\$ -	\$ -	\$ -	\$ -	\$ -
EXPENDITURES					
1st Time Home Buyer Program #16927, #21904	45,650	46,735	40,572	35,100	25,000
Centro Legal De La Raza - Housing - #22904				59,245	40,000
City Down Payment Assistance - #14918					90,000
Comm Resources-Independent Living -#11870	15,000	13,705	19,501	15,000	15,000
Coronavirus (COVID-19) #20903		5,322			
Echo Housing - #11853	64,153	61,631	46,427	56,081	55,458
Emergency Rental Assistance Program #20904		250,000	450,000		
Goodness Village - Tiny Home Comm, # 11868					40,000
Housing Case Mgmt Scholarships - #11867	45,903	41,087	41,308	33,827	39,361
Housing Loan Expense	29,590				
Housing Rehab #11858	568	569	460	477	447
Housing Rehabilitation Program #17903	48,542	3,455	37,922	178,383	57,061
Leap Grant Housing #21801					221,039
Miscellaneous Housing Expenditures - #99999	61,021	121,337	122,772	230,133	113,040
Overhead - Administrative Expense - #99999	365,023	387,129	396,170	425,249	350,769
Sunflower Hill Special Needs Housing #17913	2,071,543				
Tri-Valley Reach - #11866	12,000	25,000	35,000	35,000	40,707
TOTAL EXPENDITURES	2,758,993	955,970	1,190,132	1,068,495	1,087,881
ENDING FUND BALANCE	\$ 9,900,276	\$ 10,357,205	\$ 11,160,053	\$ 11,845,472	\$ 13,109,774

Unexpended Fees

\$ 9,481,422	Beginning Fund Balance, 7/1/18
-	Transfers Out*
(7,061,472)	Total Expenditures
<u>\$ 2,419,950</u>	Fees collected prior to FY18 not yet spent

Water Connection Fees Subject to SB1760**Attachment 3****Water Expansion Fund 422****Fund Balance, Fees Collected, Interest Earned, Transfers and Project Expenditures - Five Year History**

Effective September 21, 1998, the California Senate adopted Bill No. 1760, an amendment of California Government Code Section 66013, requires disclosing the following information regarding development fees and charges within 180 days after the close of the fiscal year:

	2018/19	2019/20	2020/21	2021/22	2022/23
BEGINNING FUND BALANCE	\$ 4,146,049	\$ 3,981,279	\$ 4,077,864	\$ 3,963,132	\$ 3,806,242
REVENUE					
Water Connection Fees	117,000	262,800	161,860	65,160	109,200
Interest (includes GASB31 interest adjustment)	134,216	122,584	12,371	(198,431)	(23,983)
TOTAL REVENUE	<u>251,216</u>	<u>385,384</u>	<u>174,231</u>	<u>(133,271)</u>	<u>85,217</u>
TRANSFERS					
TOTAL TRANSFERS					-
EXPENDITURES					
Bi-Annual Hydrant Lateral Project #17135	139,835				
Bi-Annual Water Quality Improvement Project #17100	46,658	259,127	44,215		
Committee Valley Water Retailers - #802011					
Del Valle Parkway Water Main Extension - #94115			203,109		
Foothill and Sycamore RCD # 20156					25,936
Overhead Charge for Inspection/Engineering - #99999	45,343	21,511	12,559	1,471	12,757
Reimbursable Project #99999	175,982				
Ruby Hill - Additional Water Storage #15146	8,168				
Water Capacity Evaluation #18134		8,161	29,080	22,149	34,841
TOTAL EXPENDITURES	<u>415,986</u>	<u>288,799</u>	<u>288,963</u>	<u>23,620</u>	<u>73,534</u>
ENDING FUND BALANCE	<u>\$ 3,981,279</u>	<u>\$ 4,077,864</u>	<u>\$ 3,963,132</u>	<u>\$ 3,806,242</u>	<u>\$ 3,817,925</u>

Sewer Connection Fees Subject to SB1760**Sewer Expansion Fund 432****Fund Balance, Fees Collected, Interest Earned, Transfers and Project Expenditures - Five Year History**

Effective September 21, 1998, the California Senate adopted Bill No. 1760, an amendment of California Government Code Section 66013, requires disclosing the following information regarding development fees and charges within 180 days after the close of the fiscal year:

	2018/19	2019/20	2020/21	2021/22	2022/23
BEGINNING FUND BALANCE	\$ 2,741,692	\$ 2,905,821	\$ 3,038,704	\$ 3,070,940	\$ 2,946,504
REVENUE					
Sewer Connection Fees	72,385	43,661	22,584	36,852	77,496
Interest (includes GASB31 interest adjustment)	91,744	89,222	9,652	(154,184)	(16,717)
TOTAL REVENUE	164,129	132,883	32,236	(117,332)	60,778
EXPENDITURES					
Overhead Charge for Inspection/Engineering - #99999				2,307	23,247
Sewer Capacity Evaluation - #16245				4,797	55,413
TOTAL EXPENDITURES	-	-	-	7,104	78,661
ENDING FUND BALANCE	\$ 2,905,821	\$ 3,038,704	\$ 3,070,940	\$ 2,946,504	\$ 2,928,622

CITY OF PLEASANTON
DEVELOPMENT IMPACT AND CONNECTION FEES

Attachment 4

A. Capital Facilities Fee (includes Quimby Act)

*Applicable to all new construction and non-residential additions exceeding 200 sq ft.
 Due at the time building permit is issued*

PMC 3.22.040 Subject to an annual inflation adjustment on January 1 of each year based upon the Engineering News Record Construction Cost Index (CCI) for the San Francisco Bay Area.

Residential (per dwelling unit)		
Single-family detached		\$20,041
Single-family attached (Townhouse)		\$14,280
Multi-family (Apartment, Condominium)		\$14,280
Accessory Dwelling Units (ADU) e.g. In-law, Aupair, etc		
Less than 749 sq. ft.		\$0
750 sq ft or greater ADU, whether attached or detached to a detached single-family dwelling		
750- 1,000 sq ft		\$5,010
> 1,000 sq ft		\$10,020
750 sq ft or greater ADU, whether attached or detached to an attached single-family (e.g Town home) or multi-family (apartment or condominium) dwelling		
750- 1,000 sq ft		\$3,569
> 1,000 sq ft		\$7,139
Non-Residential (per square foot)		
Office		\$2.91
Research & Development		\$2.32
Light Manufacturing		\$0.93
Service/Commercial		\$2.11
Warehouse		\$0.93
Retail		\$2.11
Restaurant		\$2.11
Hotel/Motel (per Room)		\$1,148

B. Affordable Housing Fee

Applicable to all new construction and non-residential additions exceeding 200 sq ft.

PMC 17.40.070, Subject to an annual inflation adjustment on January 1 of each year, based upon the Consumer Price Index (CPI) for the San Francisco/Oakland region.

Residential (per dwelling unit)	Single-family detached (over 1,500 sq ft)	\$50,480
	Single-family detached (1,500 sq ft or less)	\$49,391
	Multi-family (Apartment, Condominium)	\$49,391
	Accessory Dwelling Unit(In-law, Aupair, etc..)	\$0
Non-Residential (per square foot)	Retail	\$5.21
	Hotel/Motel	\$3.59
	Office	\$8.68
	Industrial	\$14.42

C. Transportation Development Fee

Applicable to all new construction and non-residential additions exceeding 200 sq ft.

PMC 3.26.040 Subject to an annual inflation adjustment on January 1 of each year based upon the Engineering News Record Construction Cost Index (CCI) for the San Francisco Bay Area.

Residential (per dwelling unit)	
Single-family detached	\$11,392
Single-family attached (Townhouse)	\$11,392
Multi-family (Apartment, Condominium)	\$7,005
Accessory Dwelling Units (ADU) e.g. In-law, Au Pair, etc	
749 sq ft or less ADU to either single or multi-family dwelling	\$0
750 sq ft or greater ADU whether attached or detached to a detached single-family, or to an attached single-family dwelling (townhouse)	
750- 1,000 sq ft	\$2,848
> 1,000 sq ft	\$5,696
750 sq ft or greater ADU whether attached or detached to attached multi-family dwellin(s) other than a townhome (e.g. apartment or condominium)	
750- 1,000 sq ft	\$1,751
> 1,000 sq ft	\$3,502
Non-Residential (per square foot)	
Office	\$17.78
Commercial/Retail	\$26.13
Industrial	\$10.76
Research & Development	\$13.39
Hotel/Motel (per Room)	\$7,511.08

D. Tri-Valley Transportation Development Fee

- Collected for Tri-Valley Transportation Council to fund traffic mitigation improvements in the TVDA
- Subject to an annual adjustment (by the TVTC) on Jul 1 of each year based upon the Engineering News Record Construction Cost Index for the San Francisco Bay Area

Residential (per dwelling unit)	Single-family detached	\$6,596.40
	Single-family attached (Townhouse)	\$6,596.40
	Multi-family (Apartment, Condominium)	\$3,889.20
	Accessory Dwelling Unit (ADU Aupair, etc.)	\$0
	Affordable Housing Units	\$0
Non-residential	Office, per square foot of gross floor area	\$8.81
	Retail, per square foot of gross floor area	\$5.07
	Industrial, per square foot of gross floor area	\$4.97
	Other Uses, per average am/pm peak hour trip	\$6,100.68

E. Downtown Revitalization District Parking In-Lieu Fee

- PMC 18.88.120 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.

- 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 ENR Construction Cost Index.

Per parking space	\$23,554.08
-------------------	-------------

F. Johnson Dr. EDZ Transportation Development Fee

Due at time building permit is issued.

PMC 3.44.040 Subject to an annual inflation adjustment on January 1 of each year based upon the Engineering News Record Construction Cost Index (CCI) for the San Francisco Bay Area.

Retail, per square foot	
Retail-Parcel 4	\$32.56
Retail-Parcel 7	\$32.56
Retail-Parcel 8	\$32.56
Retail-Parcel 1	\$35.80
Retail-Parcel 6b	\$38.12
Retail-Parcel 11	\$41.86
Retail-Parcel 9	\$43.88
Office, per square foot	\$15.74
Hotel, per square foot	\$16.24

G. Water Connection Fees - City

For each single family house, or any other use that is determined by the City Engineer or the Engineer's duly appointed representative to have a water demand equivalent to that of a single-family house, for normal domestic-type water uses only, there shall be a connection fee charged for each service connection as indicated in the following table. This shall be the minimum charge for all uses. For all other uses, for each service connection, a charge shall be made as established in the following table depending on the size of the meter required for that service connection as determined by the City Engineer or his duly appointed representative.

	Meter Size	N. Pleasanton Improvement Dist 2B	All Other Service Connections
Amounts 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".	5/8 inch (displacement type)	\$460	\$1,200
	3/4 inch (displacement type)	\$690	\$1,800
	1 inch (displacement type)	\$1,150	\$3,000
	1.5 inch (displacement type)	\$2,300	\$6,000
	2" (displacement type)	\$3,680	\$9,600
	2" Mueller MVR	\$5,290	\$13,800
	2" (OMNI C2)	\$7,360	\$19,200
	3 inch (OMNI C2)	\$8,050	\$21,000
	4 inch (OMNI C2)	\$23,000	\$60,000
	6 inch (OMNI C2)	\$46,000	\$120,000
	8 inch (OMNI C2)	\$80,500	\$210,000
	10 inch (OMNI C2)	\$126,500	\$330,000

For any larger service connection, the City Engineer or his duly appointed representative will determine the charge; or a battery of meters may be used at the City Engineer's option.

Any change in use or addition requiring greater capacity will require the payment of additional fees at the rates established herein as a condition of continued service.

H. Recycled Water Connection Fees

Res 15-777, Adjusted annually beginning 1 January 2017 by Engineering News Record (ENR) Construction Cost Index.	Meter Size	Meter Equivalent	Recycled Water Connection Fee
	5/8 inch	1.00	\$19,299
	3/4 inch	1.50	\$28,949
	1 inch	2.50	\$48,253
	1.5 inch (displacement type)	5.00	\$96,497
	1.5 inch (OMNI C2)	16.00	\$308,789
	1.5 inch (OMNI T2)	16.00	\$308,789
	2" (displacement type)	8.00	\$154,395
	2" (OMNI C2)	16.00	\$308,789
	2" (OMNI T2) (1)	20.00	\$385,987

I. Local and Regional (DSRSD) Sewer Connection Fees

		Pleasanton Local Fee	Regional-DSRSD (2) effective 7/1/22
RESIDENTIAL			
Single Family Dwelling Unit	per house	\$500.00	\$15,021.00
Auxiliary (Secondary) Dwelling Unit	per square foot	\$2.00	\$9.61
Townhome, Townhouse, Duet, Duplex	per unit	\$500.00	\$15,021.00
Condominium	per unit	\$375.00	\$11,266.00
Apartment, Mobile Home	per unit	\$330.00	\$9,914.00
REGULAR (low strength wastewater)			
Auditoriums	per seat	\$4.55	\$148.84
Auto body shops/ Auto dealers	per square foot	\$0.25	\$8.19
Banks, Financial Offices	per square foot	\$0.14	\$4.47
Barber shops/ Beauty shops	per square foot	\$0.68	\$22.33
Bars, Cocktail lounges, taverns (w/o dining)	per square foot	\$0.80	\$26.05
Bowling alleys	per square foot	\$0.70	\$23.07
Car washes	per square foot	\$3.86	\$126.51
Churches	per seat	\$11.36	\$372.10
Delicatessen	per square foot	\$1.61	\$52.84
Dental Clinic	per square foot	\$2.05	\$10.42
Dry Cleaners	per square foot	\$1.02	\$33.49
Gas Stations	per square foot	\$1.07	\$34.98
General Retail/ Commercial	per square foot	\$0.11	\$3.72
Gyms, Health Clubs	per square foot	\$0.95	\$31.26
Hospital	per bed	\$568.18	\$18,604.78
Hotels, Motels (no dining facilities)	per room	\$295.45	\$9,674.48
Institutional (Resident)	per bed	\$227.27	\$7,441.91
Laundries, coin-operated	per machine	\$295.45	\$9,674.48
Laundries, full service (commercial)	per square foot	\$2.27	\$74.42

I. Local and Regional (DSRSD) Sewer Connection Fees (Continued)

		Pleasanton Local Fee	Regional-DSRSD (2) effective 7/1/22
REGULAR (low strength wastewater)			
Market - Dry Goods	<i>per square foot</i>	\$0.43	\$14.14
Medical Clinic	<i>per square foot</i>	\$0.84	\$27.54
Medical/ Dental Complex	<i>per square foot</i>	\$0.50	\$16.37
Office Buildings	<i>per square foot</i>	\$0.11	\$3.72
Parks/ Rec			
Country Club	<i>per person</i>	\$159.09	\$5,209.34
Picnic Park	<i>per person</i>	\$22.73	\$744.19
Pool	<i>per person</i>	\$22.73	\$744.19
Tennis Courts, w/ toilet & shower	<i>per court</i>	\$227.27	\$7,441.91
Plant Nursery	<i>per square foot</i>	\$0.18	\$5.95
Printers	<i>per square foot</i>	\$0.32	\$10.42
Public Agencies	<i>per square foot</i>	\$0.11	\$3.72
Recreational vehicle R.V. Park	<i>per RV</i>	\$272.72	\$8,930.29
Schools (excluding cafeteria)			
W/o showers	<i>per student</i>	\$34.09	\$1,116.29
With showers	<i>per student</i>	\$45.45	\$1,488.38
Theaters	<i>per seat</i>	\$4.55	\$148.84
Veterinary Hospital	<i>per square foot</i>	\$0.77	\$25.30
Warehouse/distribution	<i>per square foot</i>	\$0.07	\$2.23
REGULAR (medium strength wastewater)			
Banquet Facilities - intermittent use	<i>per square foot</i>	\$0.61	\$22.03
Business with cafeteria	<i>per square foot</i>	\$1.36	\$47.06
Cafeteria	<i>per square foot</i>	\$1.23	\$44.05
Hotels/Motels with dining facilities	<i>per square foot</i>	\$1.36	\$47.06
Restaurant, Fast Food	<i>per square foot</i>	\$1.36	\$47.06
Restaurant, Full Service	<i>per square foot</i>	\$1.23	\$44.05
School with cafeteria	<i>per square foot</i>	\$1.36	\$47.06
REGULAR (high strength wastewater)			
Bakeries/ Donut Shops/ Ice Cream Shops	<i>per square foot</i>	\$1.41	\$54.45
Car washes w/ steam cleaning	<i>per square foot</i>	\$0.91	\$161.01
Markets with garbage disposals	<i>per square foot</i>	\$3.86	\$16.43
Mortuaries	<i>per square foot</i>	\$0.43	\$7.78
INDUSTRIAL (other):			
<i>All other non-residential users or special use (users with above-normal discharge of flow, BOD, and SS) shall be assessed a connection fee on a case-by-case basis based on average day peak month flow, BOD, and SS to be discharged to the sewer system as follows:</i>			
Wastewater Flow	<i>gallons per day</i>	n/a	\$69.41
BOD (Biochemical Oxygen Demand)	<i>lbs per day</i>	n/a	\$1,678.06
SS (Suspended Solids)	<i>lbs per day</i>	n/a	\$883.01