



CITY OF CALISTOGA

FY 23-24 Development Impact Fees Annual Report For Compliance with Assembly Bill 1600

November 18, 2024

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BACKGROUND:

State law (California Government Code Section 66006) requires each local agency that imposes AB 1600 development impact fees to prepare an annual report providing specific information about those fees. The AB 1600 legal requirements stipulate that fees imposed on new development have the proper nexus to any project on which they are imposed. In addition, AB 1600 imposes certain accounting and reporting requirements with respect to the fees collected. The fees for accounting purposes must be segregated from the General Fund of the City and from other funds or accounts containing fees collected for other improvements. Interest on each development fee fund or account must be credited to the fund or account and used only for the purpose for which fees were collected.

California Code Section 66006(b) requires the local agency for each separate account or fund, within 180 days after the last day of the fiscal year to make available to the public the following information for the fiscal year:

- (1) A brief description of the type of fee in the account or fund.
- (2) The amount of the fee.
- (3) The beginning and ending balance of the account or fund.
- (4) The amount of the fees collected and the interest earned.
- (5) An identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement, including the total percentage of the cost of the public improvement that was funded with fees.
- (6) An identification of an approximate date by which the construction of the public improvement will commence if the local agency determines that sufficient funds have been collected to complete financing on an incomplete public improvement, as identified in paragraph (2) of subdivision (a) of Section 66001, and the public improvement remains incomplete.
- (7) A description of each interfund transfer or loan made from the account or fund, including the public improvement on which the transferred or loaned fees will be expended, and, in the case of an interfund loan, the date on which the loan will be repaid, and the rate of interest that the account or fund will receive on the loan.
- (8) The amount of refunds made pursuant to subdivision (e) of Section 66001 and any allocations pursuant to subdivision (f) of Section 66001.

California Government Code Section 66001(d) requires the local agency to file the report every fifth year with respect to the portion of the account remaining unexpended, whether committed or uncommitted.

If the agency no longer needs the funds for the purposed collected, or if the agency fails to make required findings, or perform certain administrative tasked prescribed by AB 1600, the agency may be required to refund, on a prorated basis to owners of the properties upon which the fees for the improvement were imposed, the monies collected for that project and any interest earned on those funds.

The report must be reviewed by the City Council at a regularly scheduled public meeting not less than 15 days after the information is made available to the public. In addition, notice of the time and place of the meeting shall be mailed at least 15 days prior to the meeting to any interested party who files a written request with the local agency for such a mailed notice. This report was filed with the City Clerk's office and available for public review on October 28, 2024_and posted on the City's Web page on October 28, 2024.

ANALYSIS:

Development impact fees are charged by a local governmental agency to an applicant in connection with approval of a development project. The purpose of these fees is to defray all or a portion of the cost of public facilities related to the development project.

Fees are collected at the time a building permit is issued for the purpose of mitigating the impacts caused by new development on certain public facilities. Facility fees are used to finance the acquisition, construction and improvement of public facilities needed as a result of this new development. A separate fund has been established to account for the impact of new development on each of the following types of public facilities: administrative facilities, fire, police, transportation, affordable housing, cultural/recreation, traffic signal, northwest drainage, water and wastewater.

As of June 30, 2024, none of the funds have been held beyond the five-year period as described in AB 1600 and their continued collection is necessary to adder the impacts associated with new development.

AB 1600 DESCRIPTION OF DEVELOPMENT FEES

AB 1600 development fees may only be used for the construction and expansion of infrastructure that will serve new growth, not for operating or maintenance costs. The City has adopted the following AB 1600 impact and capacity fees:

- A. City Administrative Facilities
- B. Fire
- C. Police
- D. Parking
- E. Transportation
- F. Affordable Housing
- G. Cultural/Recreational
- H. Traffic Signal
- I. Northwest Drainage
- J. Water Capacity Charge
- K. Wastewater Capacity Charge

A. City Administrative Facilities

Fee Findings Requirement

1. *Identify the purpose to which the fee is to be put*

-AB 1600 development fees cover new development's share of the costs associated with a new City Hall and Community Center facility, including land acquisition.

2. *Demonstrate a reasonable relationship between the fee and the purpose for which it is charged.*

-The City Administrative Facilities fee is imposed on new development to mitigate the impacts the new development will have on the administrative facilities, like City Hall and the Community Center. The impacts are measured by either the number of units or square footage, depending on the type of development.

3. *Identify all sources and amounts of funding anticipated to complete financing in incomplete improvements.*

Fund 48 - Admin

Picture A

Fund 48 - Admin

| <u>Project</u> | <u>Funding Sources</u> | <u>Total Funds Required</u> | <u>Estimated Date of Funds Deposit</u> | <u>Estimated Date of Project Commencement (if applicable)</u> |
|--------------------------|-----------------------------|-----------------------------|--|---|
| # 7 - City Hall Upgrades | | \$ 238,892 | FY 23-24 | |
| | -Fund 48 - Admin Impact Fee | \$ 23,734 | | Commencement March 2024 |
| | -Fund 01- General Fund | \$ 126,266 | | Completed June 2024 |

4. *Designate the approximate dates on which the funding is expected to be deposited into the appropriate account or fund.*

-See **Picture A** in #3 directly above.

Fee Details Requirement

1. *A brief description of the type of fee in the account or fund.*

-AB 1600 development fees cover new development's share of the costs associated with a new City Hall and Community Center facility, including land acquisition.

2. *The amount of the fee.*

| Fee / Authority | Amount |
|---------------------------------------|--|
| City Administrative Impact Fee | Single-family residence Multi-family residence |
| | \$3,259.34/unit \$2,776.19/unit |
| CMC 3.28.040(A)(4) | ADU ≥ 750 sq. ft. |
| | \$1,808.94/unit |
| Resolution 2014-110 | Retail |
| | \$1.37/square foot |
| Resolution 2017-015 | Restaurant |
| | \$1.42/square foot |
| Resolution 2020-008 | Office |
| | \$1.11/square foot |
| | Industrial |
| | \$0.62/square foot |
| | Tourist accommodation |
| | \$1,491.18/guest |

3. *The beginning and ending balance of the account or fund.*

Table B - Beginning and Ending Fund Balance

| | |
|--|---------------------------|
| Picture B | Fund 48 |
| | Administrative Fee |
| Description | Amount |
| Beginning Fund Balance: | \$ 17,107 |
| -Fees Collected (Unaudited) | \$ 6,627 |
| -Interest Earnings (Unaudited) | \$ - |
| -Capital Improvement Program (Unaudited) | \$ - |
| -Transfer In (Unaudited) | \$ - |
| -Transfer Out (Unaudited) | \$ 23,734 |
| Ending Fund Balance: | \$ 0 |

4. *The amount of the fees collected and the interest earned.*

-See **Picture B** directly above in #3.

5. *An identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement, including the total percentage of the cost of the public improvement that was funded with fees.*

Picture C

| Fund 48 - Admin | | Total YTD Expenditure (All Sources) | Total Expenditures Impact Fees | Percent of Expenditure Funded with Fee |
|-------------------------------|---------------------|---|--------------------------------------|---|
| <u>Account#</u> | <u>Project name</u> | | | |
| 48-4700-4799 | City Hall remodel | \$ 238,892 | \$ 23,734 | 10% |
| Transfer Out to 01-5501--4915 | | | | |
| Transfer Out to 01-5651--4915 | | | | |

6. *An identification of an approximate date by which the construction of the public improvement will commence if the local agency determines that sufficient funds have been collected to complete financing on an incomplete public improvement and the public improvement remains incomplete.*

-See **Picture A** in # 3 above under Fee Findings Requirement.

7. *A description of each interfund transfer or loan made from the account or fund, including the public improvement on which the transferred or loaned fees will be expended, and, in the case of an interfund loan, the date on which the loan will be repaid, and the rate of interest that the account or fund will receive on the loan.*

-See **Picture C** in #5 above. No loans associated with this fee.

-The City Administrative Facilities fees will cover the remodeling of City Hall to accommodate needed growth and will also cover the cost of improvements for the Community Center. Transferred \$23,734 to cover costs of completed projects.

8. *The amount of refunds made pursuant to subdivision (e) of Section 66001 and any allocations pursuant to subdivision (f) of Section 66001.*

-None

B. Fire

Fee Findings Requirement

1. *Identify the purpose to which the fee is to be put*

-AB 1600 development fees cover new development's share of the costs associated with the replacement of capital equipment and vehicles. Capital items will depreciate more quickly as new development occurs and the City's service population grows.

2. *Demonstrate a reasonable relationship between the fee and the purpose for which it is charged.*

-The Fire Development Impact fee is imposed on new development to mitigate the impacts the new development will have on the Calistoga Fire Department's capital equipment, like fire vehicles, protective equipment, and communication technology. The impacts are measured by either the number of units or square footage, depending on the type of development.

- Identify all sources and amounts of funding anticipated to complete financing in incomplete improvements.

Picture D

Fund 49 - Fire

| <u>Project</u> | <u>Funding Sources</u> | <u>Total Funds Required</u> | <u>Estimated Date of Funds Deposit</u> | <u>Estimated Date of Project Commencement (if applicable)</u> |
|--|-----------------------------|-----------------------------|--|---|
| # 12 - Building Repair / Improvements (Assessment Study) | | \$ 400,000 | FY 24-25 to FY 25-26 | Ongoing |
| | -Fund 48 - Admin Impact Fee | \$ 17,106 | | |
| | -Fund 49 -Fire Impact Fee | \$ 133,582 | | |
| | -Fund 01- General Fund | \$ 249,312 | | |

- Designate the approximate dates on which the funding is expected to be deposited into the appropriate account or fund.
-See **Picture D** in # 3 directly above. Project construction date to be determined once enough funds are available.

Fee Details Requirement

- A brief description of the type of fee in the account or fund.
-AB 1600 development fees cover new development's share of the costs associated with the replacement of capital equipment and vehicles. Capital items will depreciate more quickly as new development occurs and the City's service population grows.
- The amount of the fee.

| Fee / Authority | Amount | |
|---|--|-----------------------|
| Fire Impact Fee CMC 3.28.040(A)(2) Resolution 2014-110 Resolution 2017-015 Resolution 2020-008 | Single-family residence | \$2,745.84/unit |
| | Multi-family residence ADU ≥ 750 sq. ft. | \$2,339.84/unit |
| | | \$1,523.94/unit |
| | Retail Restaurant Office | \$1.15/square foot |
| | Industrial | \$1.20/square foot |
| | Tourist accommodation | \$0.94/square foot |
| | | \$0.52/square foot |
| | | \$1,255.93/guest room |

- The beginning and ending balance of the account or fund.

Picture E

Description

Fund 49

Fire

Amount

Beginning Fund Balance:

\$ 128,019

-Fees Collected (Unaudited)

\$ 5,563

-Interest Earnings (Unaudited)

\$ -

-Capital Improvement Program (Unaudited)

\$ -

-Transfer In (Unaudited)

\$ -

-Transfer Out (Unaudited)

\$ -

Ending Fund Balance:

\$ 133,582

4. *The amount of the fees collected and the interest earned.*

-See **Picture E** in #3 directly above.

5. *An identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement, including the total percentage of the cost of the public improvement that was funded with fees.*

-No expenditures in FY 23-24.

6. *An identification of an approximate date by which the construction of the public improvement will commence if the local agency determines that sufficient funds have been collected to complete financing on an incomplete public improvement and the public improvement remains incomplete.*

-See **Picture D** in #3 above under Fee Findings Requirement. The amount of \$133,582 is allocated to project.

7. *A description of each interfund transfer or loan made from the account or fund, including the public improvement on which the transferred or loaned fees will be expended, and, in the case of an interfund loan, the date on which the loan will be repaid, and the rate of interest that the account or fund will receive on the loan.*

-No interfund transfer in or out, no loans made in FY 23-24 (see #5 above).

8. *The amount of refunds made pursuant to subdivision (e) of Section 66001 and any allocations pursuant to subdivision (f) of Section 66001.*

-None

C. Police

Fee Findings Requirement

1. *Identify the purpose to which the fee is to be put*

-AB 1600 development fees cover new development's share of the costs associated with the replacement of capital equipment and vehicles. Capital items will depreciate more quickly as new development occurs and the City's service population grows.

2. *Demonstrate a reasonable relationship between the fee and the purpose for which it is charged.*

-The Police Development Impact fee is imposed on new development to mitigate the impacts the new development will have on Calistoga Police Department's capital equipment, like patrol vehicles, protective equipment, and communication technology. The impacts are measured by either the number of units or square footage, depending on the type of development.

3. *Identify all sources and amounts of funding anticipated to complete financing in incomplete improvements.*

Picture F

| Fund 50 - Police | | Estimated Date of Project | | |
|--|-----------------------|-----------------------------|--|-------------------------------------|
| <u>Project</u> | <u>Funding Source</u> | <u>Total Funds Required</u> | <u>Estimated Date of Funds Deposit</u> | <u>Commencement (if applicable)</u> |
| Backstop for Firing Range | 15-4700-4799 | \$ 30,000 | FY 24-25 to FY 25-26 | Commencement June 2025 |
| Future equipment and vehicle purchases | 15-4700-4799 | \$90,000 | FY 24-25 to FY 25-26 | Commencement June 2025 |

4. *Designate the approximate dates on which the funding is expected to be deposited into the appropriate account or fund.*

-See **Picture F** in # 3 directly above.

Fee Details Requirement

1. *A brief description of the type of fee in the account or fund.*

-AB 1600 development fees cover new development's share of the costs associated with the replacement of capital equipment and vehicles. Capital items will depreciate more quickly as new development occurs and the City's service population grows.

2. *The amount of the fee.*

| Fee / Authority | Amount | |
|--|-------------------------|--------------------|
| Police Impact Fee CMC 3.28.040(A)(1) | Single-family residence | \$729.78/unit |
| | Multi-family residence | \$622.27/unit |
| Resolution 2014-110 | ADU ≥ 750 sq. ft. | \$405.02/unit |
| Resolution 2017-015 | Retail | \$0.30/square foot |
| Resolution 2020-008 | Restaurant | \$0.32/square foot |
| | Office | \$0.25/square foot |
| | Industrial | \$0.14/square foot |
| | Tourist accommodation | \$333.90/guest |

3. *The beginning and ending balance of the account or fund.*

Picture G

Description

Fund 50

Police

Amount

Beginning Fund Balance:

\$ 25,969

-Fees Collected (Unaudited)

\$ 1,494

-Interest Earnings (Unaudited)

\$ -

-Capital Improvement Program (Unaudited)

-Transfer In (Unaudited)

\$ 100,000

-Transfer Out (Unaudited)

\$ -

Ending Fund Balance:

\$ 127,462

4. *The amount of the fees collected and the interest earned.*

-See **Picture G** in #3 directly above.

5. *An identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement, including the total percentage of the cost of the public improvement that was funded with fees.*

6. *An identification of an approximate date by which the construction of the public improvement will commence if the local agency determines that sufficient funds have been collected to complete financing on an incomplete public improvement and the public improvement remains*

-See **Picture F** in # 3 above under Fee Findings Requirement. The amount of \$127,462 is allocated to projects.

7. *A description of each interfund transfer or loan made from the account or fund, including the public improvement on which the transferred or loaned fees will be expended, and, in the case of an interfund loan, the date on which the loan will be repaid, and the rate of interest that the account or fund will receive on the loan.*

-None

8. *The amount of refunds made pursuant to subdivision (e) of Section 66001 and any allocations pursuant to subdivision (f) of Section 66001.*

-None

D. Parking

Fee Findings Requirement

1. *Identify the purpose to which the fee is to be put*
-AB 1600 parking development fees allows applicants for development projects to pay a designated fee (or “in-lieu”) of providing off-street parking spaces required by the zoning code. The in-lieu parking fee is used exclusively for acquiring, developing, and maintaining public off-street parking facilities. The purpose of an in-lieu program is not to impose an additional fee or burden on development but to provide an alternate for projects having difficulty meeting minimum requirements on-site due to space constraints, financial feasibility, or both. As such, in-lieu fees can be seen an economic development tool, facilitating otherwise unfeasible projects.
2. *Demonstrate a reasonable relationship between the fee and the purpose for which it is charged.*
-The in-lieu Parking fee is imposed on new development to mitigate the impact the new development will have on available parking within the City of Calistoga. The impacts are measured by the number of spaces the new development is required to build and the number of parking spaces built. If the developer does not build the required spaces, they will pay an in-lieu fee that helps fund public parking spaces to mitigate the impact on parking.
3. *Identify all sources and amounts of funding anticipated to complete financing in incomplete improvements.*

Chart H

| Fund 55 - Parking | | Estimated Date of | |
|--------------------|-------------------------|----------------------|--|
| Project | Funding Sources | Total Funds Required | Estimated Date of Project Commencement (if applicable) |
| #11 Parking Garage | | | |
| | | | FY 24-25 to FY 29-30 |
| | | | Ongoing |
| | -Fund 55 - Parking | \$ 3,350,000 | |
| | -Fund 01 - General Fund | \$ 132,235 | |
| | | \$ 3,217,765 | |

4. *Designate the approximate dates on which the funding is expected to be deposited into the appropriate account or fund.*
-See **Picture H** in #3 directly above.
Project construction date to be determined once enough funds are available.

Fee Details Requirement

1. *A brief description of the type of fee in the account or fund.*
-AB 1600 parking development fees allows applicants for development projects to pay a designated fee (or “in-lieu”) of providing off-street parking spaces required by the zoning code. The in-lieu parking fee is used exclusively for acquiring, developing, and maintaining public off-

street parking facilities. The purpose of an in-lieu program is not to impose an additional fee or burden on development but to provide an alternate for projects having difficulty meeting minimum requirements on-site due to space constraints, financial feasibility, or both. As such, in-lieu fees can be seen as an economic development tool, facilitating otherwise unfeasible projects.

2. *The amount of the fee.*

| Fee / Authority | Amount | |
|--|--------|-------------------|
| Parking In-Lieu Fee CMC 17.36.110 Resolution 87-32 | Tier 1 | \$2,984.53/space |
| | Tier 2 | \$25,089.96/space |

3. *The beginning and ending balance of the account or fund.*

| Picture I | Fund 55 |
|--|-------------------|
| Description | Parking |
| | Amount |
| Beginning Fund Balance: | \$ 132,235 |
| -Fees Collected (Unaudited) | \$ - |
| -Interest Earnings (Unaudited) | \$ - |
| -Capital Improvement Program (Unaudited) | \$ - |
| -Transfer In (Unaudited) | \$ - |
| -Transfer Out (Unaudited) | \$ - |
| Ending Fund Balance: | \$ 132,235 |

4. *The amount of the fees collected and the interest earned.*

-See **Picture I** in #3 directly above.

5. *An identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement, including the total percentage of the cost of the public improvement that was funded with fees.*

-No fees expended in FY 23-24.

6. *An identification of an approximate date by which the construction of the public improvement will commence if the local agency determines that sufficient funds have been collected to complete financing on an incomplete public improvement and the public improvement remains incomplete.*

-See **Picture H** #3 above under Fee Findings Requirement. The amount of \$132,235 is allocated to project.

7. *A description of each interfund transfer or loan made from the account or fund, including the public improvement on which the transferred or loaned fees will be expended, and, in the case of an interfund loan, the date on which the loan will be repaid, and the rate of interest that the account or fund will receive on the loan.*

-No interfund transfer in or out, no loans made in FY 23-24.

8. *The amount of refunds made pursuant to subdivision (e) of Section 66001 and any allocations pursuant to subdivision (f) of Section 66001.*

-None

E. Transportation

Fee Findings Requirement

1. *Identify the purpose to which the fee is to be put*
-AB 1600 development fees cover new development's share of the costs associated with providing infrastructure improvements necessary to accommodate the increase in traffic and bicycle-associated improvements associated with new development.
2. *Demonstrate a reasonable relationship between the fee and the purpose for which it is charged.*
-The Transportation Development Impact fee is imposed on new development to mitigate the impacts the new development will have on transportation infrastructure, like roadways and bicycle and pedestrian infrastructure. The impacts are measured by either the number of units or square footage, depending on the type of development.
3. *Identify all sources and amounts of funding anticipated to complete financing in incomplete improvements.*

Picture J

| Fund 57 - Transportation | | Total Funds Required | Estimated Date of Funds Deposit | Estimated Date of Project Commencement |
|------------------------------|----------------------------|-------------------------|------------------------------------|---|
| Project | Funding Sources | | | (if applicable) |
| #2 Vine Trail | Fund 57 Transportation | \$ 500,000 | FY 23-24 to FY 24-25 | FY 23-24 to FY 26-27 |
| # 12 Money Road Extension to | | \$ 2,000,000 | FY 24-25 to FY 25-26 | FY 27-28 to FY 28-29 |
| | -Fund 57 Transportation | \$ 202,789 | | |
| | -Fund 01 - General Fund | \$ 1,797,211 | | |

4. *Designate the approximate dates on which the funding is expected to be deposited into the appropriate account or fund.*
-See **Picture J** in #3 directly above.

Fee Details Requirement

1. *A brief description of the type of fee in the account or fund.*

-AB 1600 development fees cover new development's share of the costs associated with providing infrastructure improvements necessary to accommodate the increase in traffic and bicycle-associated improvements associated with new development.

2. *The amount of the fee.*

| Fee / Authority | Amount | |
|----------------------------------|-------------------------|---------------------|
| Transportation Impact Fee | Single-family residence | \$11,966.09/unit |
| | Multi-family residence | \$7,419.21/unit |
| CMC 3.28.040(A)(5) | ADU ≥ 750 sq. ft. | \$6,641.19/unit |
| Resolution 2014-110 | Retail | \$6.34/square foot |
| Resolution 2017-015 | Restaurant | \$11.57/square foot |
| Resolution 2020-008 | Office | \$5.15/square foot |
| | Industrial | \$2.85/square foot |
| | Tourist accommodation | \$2,872.32/guest |

3. *The beginning and ending balance of the account or fund.*

| Picture K | Fund 57 |
|--|-----------------------|
| Description | Transportation |
| | Amount |
| Beginning Fund Balance: | \$ 676,310 |
| -Fees Collected (Unaudited) | \$ 26,479 |
| -Interest Earnings (Unaudited) | \$ - |
| -Capital Improvement Program (Unaudited) | \$ - |
| -Transfer In (Unaudited) | \$ - |
| -Transfer Out (Unaudited) | \$ - |
| Ending Fund Balance: | \$ 702,789 |

4. *The amount of the fees collected and the interest earned.*

-See **Picture K** in #3 directly above.

5. *An identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement, including the total percentage of the cost of the public improvement that was funded with fees.*

-No fees expended in FY 23-24.

Picture L

| Fund 57 - Transportation | | Total YTD Expenditure (All Sources) | Total Expenditures Impact Fees | Percent of Expenditure Funded with Fee |
|-----------------------------------|---------------------|---|--------------------------------------|---|
| <u>Account#</u> | <u>Project name</u> | | | |
| 57-4700-4799 | Pavement Maint | \$ 2,721,932 | \$ - | 0% |
| Transfer Out to 01-5402-4905-4915 | | | | |

6. *An identification of an approximate date by which the construction of the public improvement will commence if the local agency determines that sufficient funds have been collected to complete financing on an incomplete public improvement and the public improvement remains incomplete.*

-See **Picture J** in #3 above under Fee Findings Requirement.

Funds are allocated to future pavement projects once funding is available to start.

7. *A description of each interfund transfer or loan made from the account or fund, including the public improvement on which the transferred or loaned fees will be expended, and, in the case of an interfund loan, the date on which the loan will be repaid, and the rate of interest that the account or fund will receive on the loan.*

-See **Picture L** in #5 directly above.

-The Transportation fee will be used to pave future city roads. No existing loans on the fee.

8. *The amount of refunds made pursuant to subdivision (e) of Section 66001 and any allocations pursuant to subdivision (f) of Section 66001.*

-None

F. Affordable Housing

Fee Findings Requirement

1. *Identify the purpose to which the fee is to be put*
 - AB 1600 development fees cover new development's share of the costs associated with construction and preservation of affordable to very low-, low- and moderate-income households.
2. *Demonstrate a reasonable relationship between the fee and the purpose for which it is charged.*
 - The in-lieu Affordable Housing fee is imposed on new development to mitigate the impact the new development will have on available affordable housing within the City of Calistoga. The impacts are measured by either (1) the number of affordable units required by the Municipal Code and number of affordable units provided by the developer for residential projects or (2) the square footage of the development.
3. *Identify all sources and amounts of funding anticipated to complete financing in incomplete improvements.*

Picture M

| Fund 78 - Affordable Housing | | Estimated Date of Project Commencement | | |
|-------------------------------------|-------------------------------|---|---|-------------------------------|
| <u>Project</u> | <u>Funding Sources</u> | <u>Total Funds Required</u> | <u>Estimated Date of Funds Deposit</u> | <u>(if applicable)</u> |
| | | \$ 600,000 | FY 23-24 to FY 24-25 | FY 24-25 |
| New Sewer Trunk Line | Fund 13 - Wastewater CIP | \$ 502,731 | | |
| (Brannon/Linco In/Anna) | Fund 78 Affordable Housing | \$ 97,269 | | |

4. *Designate the approximate dates on which the funding is expected to be deposited into the appropriate account or fund.*

- See **Picture M** in # 3 directly above under Fee Findings Requirement.
Capacity fees from Sewer Fund #13 will be used as a credit for the \$502,731.

Fee Details Requirement

1. *A brief description of the type of fee in the account or fund.*

-AB 1600 development fees cover new development's share of the costs associated with construction and preservation of affordable to very low-, low- and moderate-income households.

2. *The amount of the fee.*

| Fee / Authority | Amount | |
|--------------------------------|-----------------------|--------------------|
| Affordable Housing Linkage Fee | Retail Restaurant | \$4.11/square foot |
| | | \$4.11/square foot |
| CMC 17.08.050 | Office | \$2.85/square foot |
| Resolution 2014-110 | Industrial | \$2.09/square foot |
| | Tourist accommodation | \$1,897.17/guest |

3. *The beginning and ending balance of the account or fund.*

| | |
|---|---------------------------|
| Picture N | Fund 78 |
| | Affordable Housing |
| <u>Description</u> | <u>Amount</u> |
| Beginning Fund Balance: | <u>\$ 182,377</u> |
| -Fees Collected (Unaudited) | \$ 8,037 |
| -Tourism Improvement District (Transient Occupancy Tax) | \$ - |
| -Interest Earnings (Unaudited) | \$ - |
| -Capital Improvement Program (Unaudited) | \$ - |
| -Transfer In (Unaudited) | \$ - |
| -Transfer Out (Unaudited) | \$ - |
| Ending Fund Balance: | <u>\$ 190,414</u> |

4. *The amount of the fees collected and the interest earned.*

-See **Picture N** in #3 directly above.

5. *An identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement, including the total percentage of the cost of the public improvement that was funded with fees.*

-None in FY 23-24.

6. *An identification of an approximate date by which the construction of the public improvement will commence if the local agency determines that sufficient funds have been collected to*

complete financing on an incomplete public improvement and the public improvement remains incomplete.

-See **Picture M** in #3 above under Fee Findings Requirement. The amount of \$93,145 balance of funds to be allocated to future project as a loan once enough funds are available.

7. *A description of each interfund transfer or loan made from the account or fund, including the public improvement on which the transferred or loaned fees will be expended, and, in the case of an interfund loan, the date on which the loan will be repaid, and the rate of interest that the account or fund will receive on the loan.*

-No interfund transfer in or out, no loans made in FY 23-24 (see #5 above)

8. *The amount of refunds made pursuant to subdivision (e) of Section 66001 and any allocations pursuant to subdivision (f) of Section 66001.*

-None

G. Cultural/Recreational

Fee Findings Requirement

1. *Identify the purpose to which the fee is to be put*
-AB 1600 development fees are designed to cover the costs associated with new parks and recreation facilities required to serve future growth in Calistoga.
2. *Demonstrate a reasonable relationship between the fee and the purpose for which it is charged.*
-The Cultural/Recreational Development Impact fee is imposed on new development to mitigate the impacts the new development will have on the need for parkland and recreational facilities in the City of Calistoga. The impacts are measured by either the number of units or square footage depending on the development. New development means an increased usage of local parks and recreation facilities.
3. *Identify all sources and amounts of funding anticipated to complete financing in incomplete improvements.*
-None as Fund 77 Culture / Recreational has \$0 fund balance as of June 30, 2024,
4. *Designate the approximate dates on which the funding is expected to be deposited into the appropriate account or fund.*
-None as Fund 77 Culture / Recreational has \$0 fund balance as of June 30, 2024.

Fee Details Requirement

1. *A brief description of the type of fee in the account or fund.*
-AB 1600 development fees are designed to cover the costs associated with new parks and recreation facilities required to serve future growth in Calistoga.
2. *The amount of the fee.*

| Fee / Authority | Amount | |
|---|-------------------------|--------------------|
| Cultural/Recreational Impact Fee | Single-family residence | \$7,524.18/unit |
| | Multi-family residence | \$6,409.91/unit |
| CMC 3.28.040(A)(3) | ADU ≥ 750 sq. ft. | \$4,175.92/unit |
| Resolution 2014-110 | Retail | \$1.26/square foot |
| Resolution 2017-015 | Restaurant | \$1.32/square foot |
| Resolution 2020-008 | Office | \$1.02/square foot |
| | Industrial | \$0.57/square foot |
| | Tourist accommodation | \$967.56/guest |

3. The beginning and ending balance of the account or fund.

| Picture P | |
|--|--------------------|
| Fund 77 | |
| Culture / | |
| Recreational | |
| Description | Amount |
| Beginning Fund Balance: | \$ (32,794) |
| -Fees Collected (Unaudited) | \$ 5,689 |
| -Interest Earnings (Unaudited) | \$ - |
| -Capital Improvement Program (Unaudited) | \$ - |
| -Transfer In (Unaudited) | \$ 27,105 |
| -Transfer Out (Unaudited) | \$ - |
| Ending Fund Balance: | \$ (0) |

4. The amount of the fees collected and the interest earned.

- See **Picture P** directly above in #3.

5. An identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement, including the total percentage of the cost of the public improvement that was funded with fees.

| Picture Q | | | | |
|---|------------------------|----------------------|------------------|--------------------|
| Fund 77 - Culture / Recreational | | Total YTD | Total | Percent of |
| Account# | Project name | Expenditure | Impact | Expenditure |
| | | (All Sources) | Fees Used | Funded with |
| | | | | Fee |
| <u>Project Total</u> | | <u>\$ 110,000</u> | <u>\$ 95,071</u> | |
| | Oakhill Mine/Silverado | | | |
| 77-4700-4799 | Gateway | \$ - | \$ - | Completed FY 22/23 |
| Transfer Out to 01-5565-4915 | | | | |

6. An identification of an approximate date by which the construction of the public improvement will commence if the local agency determines that sufficient funds have been collected to complete financing on an incomplete public improvement and the public improvement remains incomplete.

-None as Fund 77 Culture / Recreational has \$0 fund balance as of June 30, 2024;

7. *A description of each interfund transfer or loan made from the account or fund, including the public improvement on which the transferred or loaned fees will be expended, and, in the case of an interfund loan, the date on which the loan will be repaid, and the rate of interest that the account or fund will receive on the loan.*
- See **Picture Q** in #5 directly above.
 - The Cultural / Recreational fee will be used to fund the recreational park trail.
8. *The amount of refunds made pursuant to subdivision (e) of Section 66001 and any allocations pursuant to subdivision (f) of Section 66001.*
- None

H. Traffic Signal

Fee Findings Requirement

1. *Identify the purpose to which the fee is to be put*
-AB 1600 development fees will cover future signal and intersection improvements. This fee is no longer collected separately, and the identified signal improvements have been incorporated into the Transportation Fee. Funds collected under this impact fee will be used to facilitate the construction of the traffic signal at the intersection of Foothill Boulevard and Petrified Forest Road. Once the fees collected have been expended this impact fee account will be closed.
2. *Demonstrate a reasonable relationship between the fee and the purpose for which it is charged.*
-The Traffic Signal Impact Fee is imposed on new development to mitigate the impacts to new development will have on street intersection infrastructure in the City of Calistoga. New development leads to more use of the city streets, requiring the City to further develop intersections to enhance safety for motorists, bicyclists and pedestrians.
3. *Identify all sources and amounts of funding anticipated to complete financing in incomplete improvements.*

Picture R

| Fund 90 - Traffic Signal | | Total Funds | Estimated Date of | Estimated Date of Project |
|------------------------------|------------------------|---------------------|----------------------|---|
| <u>Project</u> | <u>Funding Sources</u> | <u>Required</u> | <u>Funds Deposit</u> | <u>Commencement</u> <u>(if applicable)</u> |
| Traffic Signal - | | | | |
| Lincoln Ave / | | | | |
| Foothill BLvd | | | | |
| | Total | \$ 2,000,000 | FY 24-25 to | Ongoing |
| | -General Fund - 01- | | FY 27-28 | |
| | 5490-4915 | \$ 1,820,900 | | |
| 90-4700-4799 | Traffic Signal | \$ 179,100 | | |
| Transfer Out to 01-4905-4915 | | | | |

4. *Designate the approximate dates on which the funding is expected to be deposited into the appropriate account or fund.*
-See **Picture R** in # 3 directly above.

Fee Details Requirement

1. *A brief description of the type of fee in the account or fund.*
-AB 1600 development fees will cover future signal and intersection improvements. This fee is no longer collected separately, and the identified signal improvements have been incorporated into the Transportation Fee. Funds collected under this impact fee will be used to facilitate the construction of the traffic signal at the intersection of Foothill Boulevard and Petrified Forest Road. Once the fees collected have been expended this impact fee account will be closed.

2. The amount of the fee.

| | Fee / Authority | Amount | | Timing of Payment |
|--------------------------|---|--|-------------------------|-------------------------------|
| <input type="checkbox"/> | Traffic Signal Mitigation Fee CMC 17.10.030 CMC 17.10.050 | <u>Area of Benefit</u> | <u>Per Vehicle Trip</u> | Upon building permit issuance |
| | | Exhibit A - Silverado Trail/ Lake/Lincoln | \$88.06 | |
| | | Exhibit B - Foothill/Petrified Forest | \$57.75 | |
| | | Exhibit C - Foothill/Lincoln | \$69.98 | |
| | | Exhibit D - Fair Way/Lincoln | \$6.30 | |

3. The beginning and ending balance of the account or fund.

| | |
|--|-------------------|
| Fund 90 | |
| Traffic Signal | |
| <u>Description</u> | <u>Amount</u> |
| Beginning Fund Balance: | \$ 179,100 |
| -Fees Collected (Unaudited) | \$ - |
| -Interest Earnings (Unaudited) | \$ - |
| -Capital Improvement Program (Unaudited) | \$ - |
| -Utilities Capital Improvement | \$ - |
| -Transfer In (Unaudited) | \$ - |
| -Transfer Out (Unaudited) | \$ - |
| Ending Fund Balance: | \$ 179,100 |

4. The amount of the fees collected and the interest earned.

-\$0 see information directly above in **Picture S**

5. An identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement, including the total percentage of the cost of the public improvement that was funded with fees.

| | | | |
|---------------------------------|---------------------|----------------------|--------------------|
| Picture T | | | # of |
| Fund 90 - Traffic Signal | | Total YTD | Expenditure |
| | | Expenditure | Funded with |
| <u>Account #</u> | <u>Project Name</u> | <u>(All Sources)</u> | <u>Fees Used</u> |
| None | None | None | None |

6. An identification of an approximate date by which the construction of the public improvement will commence if the local agency determines that sufficient funds have been collected to complete financing on an incomplete public improvement and the public improvement remains incomplete.

-See **Picture R** in # 3 above under Fee Findings Requirement.

The \$179,100 is allocated to future project once enough funding is available to start.

7. *A description of each interfund transfer or loan made from the account or fund, including the public improvement on which the transferred or loaned fees will be expended, and, in the case of an interfund loan, the date on which the loan will be repaid, and the rate of interest that the account or fund will receive on the loan.*

-No interfund transfer in or out and no loans made in FY 23-24.

8. *The amount of refunds made pursuant to subdivision (e) of Section 66001 and any allocations pursuant to subdivision (f) of Section 66001.*

-None

I. Northwest Drainage

Fee Findings Requirement

1. *Identify the purpose to which the fee is to be put*
 -AB 1600 development fees are used to fund the design and construction of drainage infrastructure improvements to mitigate the impact of new development.
2. *Demonstrate a reasonable relationship between the fee and the purpose for which it is charged.*
 -The Northwest Drainage Impact fee is imposed on new development to mitigate the impacts the new development will have on storm drain infrastructure in the City of Calistoga.
3. *Identify all sources and amounts of funding anticipated to complete financing in incomplete improvements.*

Picture U

| Fund 94 Northwest Drainage | | Total Funds | Estimated Date of | Estimated Date of Project |
|----------------------------|-------------------------------|-------------|--------------------|------------------------------|
| Project | Funding Sources | Required | Funds Deposit | Commencement (if applicable) |
| #9 Drainage Improvements | | | FY 24-25 to FY 26- | |
| | | \$ 400,000 | 27 | Ongoing |
| | -Fund 94 - Northwest Drainage | \$ 3,316 | | |
| | -Fund 01 - General Fund | \$ 396,684 | | |

4. *Designate the approximate dates on which the funding is expected to be deposited into the appropriate account or fund.*
 -See **Picture U** in #3 directly above.

Fee Details Requirement

1. *A brief description of the type of fee in the account or fund.*
 -AB 1600 development fees are used to fund the design and construction of drainage infrastructure improvements to mitigate the impact of new development.
2. *The amount of the fee.*

| | Fee / Authority | Amount | Timing of Payment |
|--------------------------|------------------------------------|--|-------------------------------|
| <input type="checkbox"/> | NW Drainage Area Fee CMC 17.10.040 | \$73.74 /acre within Area of Benefit identified in CMC 17.10.050 Exhibit E | Upon building permit issuance |

3. *The beginning and ending balance of the account or fund.*

Picture V

| Fund 94 | |
|--|----------------------|
| Northwest Drainage | |
| <u>Description</u> | <u>Amount</u> |
| Beginning Fund Balance: | \$ 3,316 |
| -Fees Collected (Unaudited) | \$ - |
| -Interest Earnings (Unaudited) | \$ - |
| -Capital Improvement Program (Unaudited) | \$ - |
| -Utilities Capital Improvement | \$ - |
| -Transfer In (Unaudited) | \$ - |
| -Transfer Out (Unaudited) | \$ - |
| Ending Fund Balance: | \$ 3,316 |

4. *The amount of the fees collected and the interest earned.*

-\$0 see information directly above in **Picture V**.

5. *An identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement, including the total percentage of the cost of the public improvement that was funded with fees.*

| Picture W | | | | |
|-----------------------------------|----------------------------|-----------------------------|-------------------------|---------------------------|
| Fund 94 Northwest Drainage | | Total YTD | Total | # of |
| | | Expenditure | Impact | Expenditure |
| <u>Account #</u> | <u>Project Name</u> | <u>(All Sources)</u> | <u>Fees Used</u> | <u>Funded with</u> |
| | | | | <u>Fee</u> |
| None | None | None | None | None |

6. *An identification of an approximate date by which the construction of the public improvement will commence if the local agency determines that sufficient funds have been collected to complete financing on an incomplete public improvement and the public improvement remains incomplete.*

-See **Picture U** in # 3 above under Fee Findings Requirement

The \$3,316 is allocated to future project once enough funding is available to start.

7. *A description of each interfund transfer or loan made from the account or fund, including the public improvement on which the transferred or loaned fees will be expended, and, in the case of an interfund loan, the date on which the loan will be repaid, and the rate of interest that the account or fund will receive on the loan.*

-No interfund transfer in or out, no loans made in FY 23-24.

8. *The amount of refunds made pursuant to subdivision (e) of Section 66001 and any allocations pursuant to subdivision (f) of Section 66001.*

-None

J. Water Capacity Charge

Fee Findings Requirement

1. *Identify the purpose to which the fee is to be put*
-Water Capacity AB 1600 development fees are used to fund the design and construction of water supply, water treatment and distribution system infrastructure improvements to cover costs associated with new development.
2. *Demonstrate a reasonable relationship between the fee and the purpose for which it is charged.*
-The Water Capacity Charge is imposed on new development to mitigate the impacts the new development and increase use of water utilities will have on water infrastructure in the City of Calistoga. The impacts are measured by each new connection or expanded use of an existing connection for the new development.
3. *Identify all sources and amounts of funding anticipated to complete financing in incomplete improvements.*

| Fund 12 - Water CIP | | Picture X | | Percent of Expenditure | |
|---------------------|------------------------|-----------------------------|---------------------------------------|------------------------|--|
| <u>Project</u> | <u>Funding Sources</u> | <u>Total Funds Required</u> | <u>Total Expenditures Impact Fees</u> | <u>Funded with Fee</u> | |
| -Replace Water | Total | \$ 650,000 | \$ 464,338 | 71% | |
| | Water CIP | | | | |
| | 12-5490-4915 | \$ 650,000 | | | |

4. *Designate the approximate dates on which the funding is expected to be deposited into the appropriate account or fund.*
-See **Picture X** in # 3 directly above.

Fee Details Requirement

1. *A brief description of the type of fee in the account or fund.*
-Water Capacity AB 1600 development fees are used to fund the design and construction of water supply, water treatment and distribution system infrastructure improvements to cover costs associated with new development.

2. The amount of the fee.

| Fee / Authority | | Amount |
|--|--|--|
| Water Service Connection Fee CMC 13.18.020 (F) | | \$48,192 per annual acre foot of water use ^{i ii} |

| Use Type | Water | |
|---|--------------------|-----------------|
| | Acre feet per year | Gallons per day |
| Residential | | |
| Single-family dwelling ² | | |
| 1 - 3 bedrooms | 0.428 | 382 |
| 4 bedrooms ³ | 0.540 | 482 |
| Apartment, condominium | | |
| 1 bedroom | .124 | ----- |
| 2 bedrooms | .249 | ----- |
| 3 bedrooms | 0.373 | ----- |
| Mobile home | 0.149 | 133 |
| Accessory dwelling unit | 0.165 | 147 |
| Transient lodging – Hotel, motel, resort, B&B – per living or rental | | |
| | 0.170 | 152 |
| Commercial – Retail, office, personal service – per 1000 sq. ft. of | | |

| Bar – per 1000 square feet of gross floor area | | | |
|--|-------|-----|-------|
| | 0.220 | 196 | 0.198 |
| Restaurant - per 1000 square feet of gross floor area | | | |
| | 0.580 | 518 | 0.524 |
| ¹ The Department of Public Works may reduce the expected demand upon approval of an engineered water study demonstrating/ quantifying the site-specific water usage. ² The adoption of Resolution No. 2017-083 amending the Standardized Use Table is not intended to affect the number of bedrooms purchased through the now-defunct Leak Detection Program. All projects that purchased leak detection water shall only be vested for the original number of bedrooms purchased. ³ Each additional bedroom, add 100 gallons of water and 85 gallons of wastewater per day. | | | |
| ⁱ Actual consumption or discharge by land use type is based on rates established in RMS Standardized Use Table (Resolution No. 2015-029) ⁱⁱ Based upon the cost per annual acre foot and the RMS Standardized Use Table. <u>Example fees below.</u> <u>1 - 3 bedroom single-family residence:</u> wastewater connection fee of \$29,857.63, water connection fee of \$19,539.48 <u>2 bedroom multi-family residence:</u> wastewater connection fee of \$19,460.78, water connection fee of \$11,367.60 <u>Accessory dwelling unit constructed simultaneously with single-family dwelling:</u> wastewater connection fee of \$19,460.78, water connection fee of | | | |

3. *The beginning and ending balance of the account or fund.*

Picture Y

| Fund 12 | |
|--|-------------------|
| Water CIP | |
| <u>Description</u> | <u>Amount</u> |
| Beginning Fund Balance: | \$ 93,157 |
| -Fees Collected (Unaudited) | \$ 20,626 |
| -Other - Grants (Unaudited) | \$ 218,554 |
| -Interest Earnings (Unaudited) | \$ - |
| -Capital Improvement Program (Unaudited) | \$ 984,167 |
| -Utilities Capital Improvement | |
| -Water Enterprise - Debt (Loan) | \$ 134,859 |
| -Transfer In (Unaudited) | \$ 1,700,000 |
| -Transfer Out (Unaudited) | \$ - |
| Ending Fund Balance: | \$ 913,311 |

4. *The amount of the fees collected and the interest earned.*

-See **Picture Y** in #3 directly above.

5. *An identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement, including the total percentage of the cost of the public improvement that was funded with fees.*

Picture Z

| Fund #12 - Water CIP | | Project Budget (All Sources) | Total Impact Fees Used | Percent of Expenditures Funded with Fee | Start Date or Estimated Start Date | Completion Date or Estimated Completion Date |
|----------------------|------------------|---------------------------------|---------------------------|--|---|--|
| <u>Projects</u> | | | | | | |
| 12-5426-4915 | Kimball By Pass | \$ 50,000 | \$ 7,530 | 15% | 07/01/11 | 11/15/24 |
| 12-5476-4915 | Auto Mtr Read | \$ 80,000 | \$ 80,000 | 100% | 06/01/20 | FY 23/24 |
| 12-5490-4915 | Repl Wtr Mains | \$ 500,000 | \$ 464,338 | 93% | 11/04/19 | 11/15/24 |
| 12-5574-4915 | Thm/Haa5 | \$ 50,000 | \$ 39,645 | 79% | 06/15/20 | FY 23/24 |
| 12-5575-4916 | Gen & Transfer | \$ 742,591 | \$ 231,250 | 31% | 05/11/18 | 11/30/24 |
| 12-5577-4915 | Pope St Gen | \$ 279,102 | \$ 86,935 | 31% | 05/11/18 | 11/30/24 |
| 12-5586-4915 | Relocate D Boos | \$ 20,000 | \$ 15,634 | 78% | 09/04/18 | FY 24/25 |
| 12-5627-4915 | Portable Gen | \$ 133,346 | \$ 20,721 | 16% | 05/11/18 | 11/30/24 |
| 12-5661-4915 | Master Agreement | \$ 100,000 | \$ 5,240 | 5% | 08/10/23 | FY 23/24 |
| 12-6000-4915 | Water Pit Imp | \$ 30,690 | \$ 30,690 | 100% | 05/15/22 | FY 23/24 |
| TOTALS | | \$ 1,985,729 | \$ 981,982 | 49% | | |
| | | | | | | |
| 12-4430-4501 | Debt - Principal | \$ 73,000 | \$ 73,000 | 100% | FY 23/24 | FY 23/24 |
| 12-4430-4502 | Debt - Interest | \$ 61,858 | \$ 61,858 | 100% | FY 23/24 | FY 23/24 |
| TOTALS | | \$ 134,858 | \$ 134,858 | 100% | | |
| | | | | | | |
| TOTAL COST | | \$ 2,120,587 | \$ 1,116,840 | 53% | | |

6. *An identification of an approximate date by which the construction of the public improvement will commence if the local agency determines that sufficient funds have been collected to complete financing on an incomplete public improvement and the public improvement remains incomplete.*

-See **Picture X** in # 3 above under Fee Findings Requirement.

7. *A description of each interfund transfer or loan made from the account or fund, including the public improvement on which the transferred or loaned fees will be expended, and, in the case of an interfund loan, the date on which the loan will be repaid, and the rate of interest that the account or fund will receive on the loan.*

-Please see **Picture Z** in # 5 above for debt payments on loan for construction and other improvements to expand the City's water system. The loans are scheduled to be paid by July 1, 2051 with an annual interest rate of 2.5% and October 2044, with an interest rate of 2.875% to 5%.

8. *The amount of refunds made pursuant to subdivision (e) of Section 66001 and any allocations pursuant to subdivision (f) of Section 66001.*

-None

9. *Public Improvement projects competed during the past fiscal year.*

-Please see **Picture Z** in # 5

K. Wastewater Capacity

Fee Findings Requirement

1. *Identify the purpose to which the fee is to be put*
-Wastewater Capacity development fees are used to fund the design and construction of wastewater treatment, collection and disposal infrastructure improvements to cover costs associated with new development.
2. *Demonstrate a reasonable relationship between the fee and the purpose for which it is charged.*
-The Wastewater Capacity Charge is imposed on new development to mitigate the impacts the new development and increase use of water utilities will have on water infrastructure in the City of Calistoga. The impacts are measured by each new connection or expanded use of an existing connection for the new development.
3. *Identify all sources and amounts of funding anticipated to complete financing in incomplete improvements.*

Picture A-1

| Fund 13 - Wastewater CIP | | Total Funds | Total | Percent of |
|---------------------------------|--------------------------|--------------------|---------------------|--------------------|
| Project | Funding Sources | Required | Expenditures | Expenditure |
| | | | Impact Fees | Funded with |
| | | | | Fee |
| -Sewer Main Replacement | Total | \$ 500,000 | \$ 409,695 | 82% |
| | -Sewer CIP -13-5555-4915 | \$ 500,000 | | |

4. *Designate the approximate dates on which the funding is expected to be deposited into the appropriate account or fund.*
-See **Picture A-1** in #3 directly above.

Fee Details Requirement

1. *A brief description of the type of fee in the account or fund.*
-Wastewater Capacity development fees are used to fund the design and construction of wastewater treatment, collection and disposal infrastructure improvements to cover costs associated with new development.
2. *The amount of the fee.*

| Fee / Authority | | Amount |
|---|--------------------|---|
| Wastewater Service Connection Fee CMC 13.18.030 (C) | | \$140,705 per annual acre foot of wastewater use ^{5 6} |
| Use Type | Wastewater | |
| | Acre feet per year | Gallons per day |
| Residential | | |
| Single-family dwelling ² | | |
| 1 - 3 bedrooms | 0.224 | 200 |
| 4 bedrooms ³ | 0.319 | 285 |
| Apartment, condominium | | |
| 1 bedroom | .073 | ----- |
| 2 bedrooms | .146 | ----- |
| 3 bedrooms | 0.220 | ----- |
| Mobile home | 0.125 | 112 |
| Accessory dwelling unit | 0.146 | 130 |
| Transient lodging – Hotel, motel, resort, B&B – per living or rental | | |
| | 0.150 | 134 |
| Commercial – Retail, office, personal service – per 1000 sq. ft. of | | |
| | 0.099 | 88 |

| Bar – per 1000 square feet of gross floor area | | | |
|--|-------|-----|-------|
| | 0.220 | 196 | 0.198 |
| Restaurant - per 1000 square feet of gross floor area | | | |
| | 0.580 | 518 | 0.524 |
| ¹ The Department of Public Works may reduce the expected demand upon approval of an engineered water study demonstrating/ quantifying the site-specific water usage. ² The adoption of Resolution No. 2017-083 amending the Standardized Use Table is not intended to affect the number of bedrooms purchased through the now-defunct Leak Detection Program. All projects that purchased leak detection water shall only be vested for the original number of bedrooms purchased. ³ Each additional bedroom, add 100 gallons of water and 85 gallons of wastewater per day. | | | |
| ⁱ Actual consumption or discharge by land use type is based on rates established in RMS Standardized Use Table (Resolution No. 2015-029) ⁱⁱ Based upon the cost per annual acre foot and the RMS Standardized Use Table. <u>Example fees below.</u> <u>1 - 3 bedroom single-family residence:</u> wastewater connection fee of \$29,857.63, water connection fee of \$19,539.48 <u>2 bedroom multi-family residence:</u> wastewater connection fee of \$19,460.78, water connection fee of \$11,367.60 <u>Accessory dwelling unit constructed simultaneously with single-family dwelling:</u> wastewater connection fee of \$19,460.78, water connection fee of | | | |

3. *The beginning and ending balance of the account or fund.*

Picture B-1

Description

Fund 13

**Wastewater
CIP**

Amount

| | |
|--|-------------------|
| Beginning Fund Balance: | \$ 289,450 |
| -Fees Collected (Unaudited) | \$ 109,750 |
| -Other - Grants (Unaudited) | \$ 149,973 |
| -Interest Earnings (Unaudited) | \$ - |
| -Capital Improvement Program (Unaudited) | \$ 2,330,344 |
| -Utilities Capital Improvement | \$ - |
| -Transfer In (Unaudited) | \$ 1,900,000 |
| -Transfer Out (Unaudited) | \$ - |
| Ending Fund Balance: | \$ 118,829 |

4. *The amount of the fees collected and the interest earned.*

-See **Picture B-1** in #3 directly above.

5. *An identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement, including the total percentage of the cost of the public improvement that was funded with fees.*

Picture C-1

| Fund #13 - Wastewater CIP | Project Budget (All Sources) | Total Impact Fees Used | Percent of Expenditures Funded with Fee | Start Date or Estimated Start Date | Completion Date or Estimated Completion Date |
|-----------------------------------|---|---------------------------------------|--|---|---|
| <u>Projects</u> | | | | | |
| 13-5478-4915 Rancho De Lift | \$ 75,000 | \$ 20,840 | 28% | 03/14/24 | FY 24/25 |
| 13-5533-4915 Geothermal | \$ 5,000 | \$ 5,000 | 100% | 06/05/16 | 12/10/23 |
| 13-5555-4415 Sewer Main Replace | \$ 550,000 | \$ 409,695 | 74% | 11/04/19 | 01/15/24 |
| 13-5540-4905 Generator Upg | \$ 910,868 | \$ 283,650 | 31% | 05/11/18 | 11/30/24 |
| 13-5553-4915 Sewer Main Reimb | \$ 600,000 | \$ 295,842 | 49% | 07/15/23 | 08/31/23 |
| 13-5660-4915 Equal Basin Liner | \$ 700,000 | \$ 21,046 | 3% | 07/01/23 | 09/30/23 |
| 13-5627-4915 Portable Generator | \$ 66,673 | \$ 41,575 | 62% | 05/11/18 | 11/30/24 |
| TOTALS | \$ 2,907,541 | \$ 1,077,648 | 37% | | |
| | | | | | |
| 13-XXXX-4915 Sewer Laterals | \$ 5,000 | \$ - | 0% | FY 24/25 | FY 24/25 |
| 13-5572-4415 Riverside Ponds | \$ 3,120,000 | \$ 725,117 | 23% | 06/05/16 | FY 24/25 |
| 13-5609-5915 Plant Repairs | \$ 1,073,284 | \$ 527,513 | 49% | 07/01/23 | 06/15/24 |
| 13-XXXX-4915 Raise UT Hwy 29 | \$ 12,000 | \$ - | 0% | FY 24/25 | FY 25/26 |
| 13-XXXX-4915 Carport Cover @ Yard | \$ 75,000 | \$ - | 0% | FY 24/25 | FY 24/25 |
| 13-XXXX-4915 Master Agreement | \$ 100,000 | \$ - | 0% | FY 24/25 | FY 24/25 |
| TOTALS | \$ 4,385,284 | \$ 1,252,631 | | | |
| | \$ 7,292,825 | \$ 2,330,278 | | | |

6. An identification of an approximate date by which the construction of the public improvement will commence if the local agency determines that sufficient funds have been collected to complete financing on an incomplete public improvement and the public improvement remains incomplete.

-See **Picture A-1** in #3 above under Fee Findings Requirement.

7. A description of each interfund transfer or loan made from the account or fund, including the public improvement on which the transferred or loaned fees will be expended, and, in the case of an interfund loan, the date on which the loan will be repaid, and the rate of interest that the account or fund will receive on the loan.

-Please see **Picture C-1** in # 5 for design and construction costs to expand and improve the City's wastewater enterprise. Loans are scheduled to be paid by October 2044, with an annual interest rate from 2.875% to 5%.

8. The amount of refunds made pursuant to subdivision (e) of Section 66001 and any allocations pursuant to subdivision (f) of Section 66001.

-None

9. Public Improvement projects competed during the past fiscal year.

-Please see **Picture C-1** in # 5 above.