

CITY OF YUBA CITY  
STAFF REPORT

**Date:** December 20, 2022  
**To:** Honorable Mayor & Members of the City Council;  
**From:** Finance/IT Department  
**Presentation By:** Spencer Morrison, Finance Director

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**Summary**

**Subject:** AB1600 Annual Report

**Recommendation:** A. Accept the AB1600 Annual Report

B. Adopt a Resolution finding that there is a reasonable relationship between current needs for the fees and the purposes for which they were originally collected

**Fiscal Impact:** Council's adoption of the attached Resolution and acceptance of the AB1600 Annual Report allows the City to continue programming funds that have been held by the City for more than five (5) years.

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**Purpose:**

To comply with reporting requirements and allow the City to continue programming development impact fees that have been held by the City for more than five (5) years.

**Council's Strategic Goal:**

This item addresses City Council's strategic goal of fiscal responsibility.

**Background:**

In 1989, Section 66000 et seq. of the Government Code became effective. When passed in 1987, this section was known as AB1600. When the Legislature passed AB1600, it added a new chapter to the Government Code on fees for development projects. The chapter sets forth numerous requirements that local agencies must follow if they are to establish development fees to defray the cost of construction of public facilities related to development projects, including annual reporting requirements.

In October 2007, the City of Yuba City's AB1600 fee study was updated and Resolution 07-101 was adopted establishing new development impact fees. Through the General Plan and fee studies, the City of Yuba City has established the nexus between development, the capital improvements necessary to mitigate the effects of development, and approved fees to fund the mitigation measures.

The City of Yuba City development fees covered by AB1600, and documented in Attachment 3, include the following:

- Parks and Recreation impact fee
- Community Center impact fee
- Fire Protection impact fee
- Library Services impact fee
- Police Protection impact fee
- Road impact fee
- Animal Control impact fee
- Civic Center impact fee
- Corporation Yard impact fee
- Flood Protection fee (Rescinded 7/6/2021)
- Administration impact fee
- Buttes Vista impact fee

The nature of AB1600 funds is such that timing of receipt of revenues and construction of the related capital projects rarely coincide. Ideally, revenues will be collected over time and accumulated until a development related project is needed. In certain instances, the City has constructed priority projects in advance of collecting sufficient funds through borrowing from other City funds, or by issuing long term external debt. This practice has resulted in certain categories of the AB1600 funds to operate with a deficit balance.

With each development the City collects certain developer fees that are subject to the reporting requirement. The various fees are listed on the attached report (Attachment 3) along with detailed expenditure and revenue reports for each fee the City collected.

### **Analysis:**

In order for the City to be in compliance with the reporting requirements listed on Attachment 2 (specifically, requirement No. 5), the Council must make certain findings as outlined in this report. Although AB1600 requires fees collected from developers be expended within five years, the law, as noted previously, also allows exceptions. Exceptions are provided in recognition that some project costs can be of a magnitude that it takes more than five years to accrue adequate funds; or matching funds may not be available within the five-year period.

In using the expenditure and revenue reports to determine whether the fees have been spent within five years of collection, the total expenditures and transfers-out over the five-year period must be added together, and then that total must be subtracted from the earliest fund balance (July 1, 2016). In a number of instances, this calculation shows that not only have fees collected five years ago been spent, but depending on the category, fees collected in ensuing years have also been spent.

To comply with requirement No. 5 above, the City Council must make findings that there is a reasonable relationship between the current need for the fees and the purposes for which they were originally charged. It is important that the City Council make these findings to ensure continued funding of these important programs.

The City's Finance department compiles this report each year to provide an annual accounting of all activity within development impact fee accounts. Rather than just include one year of information, the department instead provides a five-year accounting on an annual basis. This is not required each year and is completed to provide more information than what the law requires. The five-year period is on a rolling basis so that with each new year, the oldest year drops off and the most recent year is added.

All developer fee categories except Roads, Civic Center, Corporation Yard, and Buttes Vista impact fees comply with the provision of AB1600 that funds be expended within five years. Although, through the Council's adoption of the annual Capital Improvement Program and subsequent resolutions, all fund equity balances have been programmed to fund projects.

**Fiscal Impact:**

Council's adoption of the Resolution and acceptance of the AB1600 Annual Report allows the City to continue programming funds that are more than five (5) years old.

**Alternatives:**

Do not adopt the Resolution and accept the attached AB1600 Annual Report and make any necessary refunds.

**Recommendation:**

A. Accept the AB1600 Annual Report.

B. Adopt a Resolution finding that there is a reasonable relationship between current needs for the fees and the purposes for which they were originally collected.

**Attachments:**

1. AB1600 Resolution
2. AB1600 Requirements
3. AB1600 Spreadsheet FY 17-18 thru FY 21-22

Prepared By:  
Spencer Morrison  
Finance Director

Submitted By:  
Diana Langley  
City Manager

# ATTACHMENT 1

**RESOLUTION NO. \_\_\_\_\_**

**RESOLUTION OF THE CITY COUNCIL OF THE CITY OF YUBA CITY  
APPROVING THE FINDING THAT THERE REMAINS A REASONABLE RELATIONSHIP  
BETWEEN CURRENT NEEDS FOR ROADS, CIVIC CENTER, CORPORATION YARD, AND  
BUTTES VISTA IMPACT FEES AND THE PURPOSE FOR WHICH THEY WERE  
ORIGINALLY CHARGED  
(GOVERNMENT CODE SECTION 66000 et. seq.)**

WHEREAS, the City Council of Yuba City has adopted Ordinance No.1100 creating and establishing authority for imposing and charging a Development Impact Fee within the City;

WHEREAS, the City Council of the City of Yuba City on February 4, 1997, adopted Resolution No. 97-011 establishing a Development Impact Fee within the City to finance those public facilities required by new development as identified in the Yuba City Urban Area General Plan ("Plan") and various studies and reports; and

WHEREAS, the City Council of the City of Yuba City on April 20, 1999, adopted Resolution No. 99-021 establishing Development Impact Fees for repayment of costs associated with the preparation of the Buttes Vista Neighborhood Plan and the acquisition and development of a neighborhood park in the project area; and

WHEREAS, in 2007 the Fee Study was updated and on October 16, 2007, the City Council adopted Resolution 07-101 which established new development impact fees through the preparation of an AB 1600 study. Said study, entitled "Yuba City Update of the AB 1600 Fee Justification Study: dated October 10, 2007 ("Study") is on file with the City Clerk of the City of Yuba City; and

WHEREAS, the City Council on April 4, 2000, adopted Resolution 00-0028 establishing development impact fees for repayment of costs associated with the perimeter conflict mitigation and arterial landscape medians in the Buttes Vista Neighborhood Plan; and

WHEREAS, in August, 2012, the City Council adopted a resolution authorizing an internal financing agreement and reimbursement agreement using the Library's share of impact fees to fund project 1147, Animal Control Facility; and

WHEREAS, the City annually adopts a comprehensive Capital Improvement Program to prioritize identified street and drainage improvements and allocates funds to construct the improvements as mitigation for continued development in the City; and

WHEREAS, these improvements are scheduled to be constructed over time as sufficient funds become available; and

WHEREAS, these identified improvements are of such size that sufficient funds have not been collected or obtained in order to construct these improvements by expending fees collected within the five-year expenditure period provided by Government Code Section 66001(d); and

WHEREAS, fees collected previously and in the future as Roads fees are necessary to fund identified street and drainage improvements; and

WHEREAS, fees collected previously for the Civic Center fees are necessary to fund improvement projects in the future when sufficient balances exist to fund the identified improvements; and

WHEREAS, fees collected previously for the Corporation Yard fees are necessary to fund Corporation Yard improvement projects in the future when sufficient balances exist to fund the identified improvements; and

WHEREAS, fees collected previously for the Buttes Vista fees are necessary to fund neighborhood development costs associated with the preparation of the Buttes Vista Neighborhood Plan, acquisition and development of a neighborhood park, perimeter conflicts and landscaped medians.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF YUBA CITY DOES RESOLVE AS FOLLOWS:

Section 1. Recitals Incorporated by Reference. Incorporating the above Recitals as fact, finds that there remains a reasonable relationship between the current need for the Parks & Recreation, Roads Program, Civic Center, Corporation Yard, Flood Protection and Buttes Vista fees and the purposes for which they were originally collected.

Section 2. This Resolution shall become effective immediately upon its passage and adoption.

The foregoing Resolution was duly and regularly introduced, passed, and adopted by the City Council of the City of Yuba City at a regular meeting thereof held on the 20<sup>th</sup> day of December, 2022.

AYES:

NOES:

ABSENT:

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Wade Kirchner, Mayor

ATTEST:

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Ciara Wakefield, Deputy City Clerk

APPROVED AS TO FORM  
COUNSEL FOR YUBA CITY

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Shannon L. Chaffin, City Attorney  
Aleshire & Wynder, LLP

**CITY OF YUBA CITY**  
**AB1600 Annual Reporting Requirements**

Impact fee reporting requirements that the City must adhere to each fiscal year:

1. Create separate capital facilities funds or accounts for each improvement funded with impact fees (Government Code Section 66006(a)).
2. Remit all interest income earned by the fees to the same fund; interest income must be spent solely on the purpose for which the fee was originally collected (Section 66006(a)).
3. Within 180 days after the close of each fiscal year, prepare a public report concerning each impact fee fund. Such report must include the fund's beginning and ending balance for the fiscal year, amount of fees and interest deposited into the fund for the fiscal year, and a description of each expenditure from the fund for that year, including identification of the improvement being funded (Section 66006(b)).
4. Review the report at a public meeting.
5. If fees remain unexpended or uncommitted five years after being collected, the local agency is to make a finding that there remains a reasonable relationship between the current need for the fees and the purposes for which they were originally collected (Section 66001(d)).
6. Refund the current owner of lots, units or developed projects any fees, with accrued interest, for which continued need cannot be demonstrated (Section 66001(e)).
7. A local agency must not commingle fees with any other revenue, except for temporary investment purposes (Section 66006(a)).
8. A local agency may not spend impact fees for maintenance or operation of improvements funded with impact fees (Section 65913.8).



# ATTACHMENT 3

**AB1600 Annual Report  
Development Impact Fees - City of Yuba City  
Fiscal Year Ended June 30, 2022**

Government Code Section 66006 requires local agencies to submit an annual report detailing the status of development impact fees. The annual report must be made available to the public and presented to the City Council within 180 days of the close of a fiscal year.

This report summarizes the following information for each of the development fee programs:

1. Schedule of fees
2. Beginning and ending balances of the fee program
3. Revenue and expenditure information
4. Notes regarding loans or advances between the fee categories

**SUMMARY - FY 17/18 THRU FY 21/22**

<i>Category Fee Schedule - 06/30/22</i>	<i>Basis</i>	<i>Current Impact Fees</i>	<i>Infill Impact Fees</i>
<i>Single Family Residential</i>	<i>Unit</i>	<i>\$ 13,827.51</i>	<i>\$ 13,827.51</i>
<i>Duplex</i>	<i>Unit</i>	<i>\$ 13,526.88</i>	<i>\$ 13,526.88</i>
<i>Mobile Home</i>	<i>Unit</i>	<i>\$ 8,577.41</i>	<i>\$ 8,577.41</i>
<i>Commercial</i>	<i>Sq. Ft</i>	<i>\$ 5.64</i>	<i>\$ 5.64</i>
<i>Multiple-Family Residential</i>	<i>Unit</i>	<i>\$ 9,071.56</i>	<i>\$ 9,071.56</i>
<i>Office</i>	<i>Sq. Ft</i>	<i>\$ 3.93</i>	<i>\$ 3.93</i>
<i>Industrial</i>	<i>Sq. Ft</i>	<i>\$ 0.80</i>	<i>\$ 0.80</i>

	<u>FY 17/18</u>	<u>FY 18/19</u>	<u>FY 19/20</u>	<u>FY 20/21</u>	<u>FY 21/22</u>
<b>BEGINNING FUND BALANCE, JULY 1</b>	<b>\$ 12,691,115</b>	<b>\$ 11,877,822</b>	<b>\$ 13,075,780</b>	<b>\$ 10,820,891</b>	<b>\$ 11,482,765</b>
<b>REVENUE</b>					
Development Fees	1,194,221	836,093	945,372	1,172,193	917,901
Development Fees (Collected by Sutter County)		684,321	88,247	15,338	58,259
SCIP Impact Fees					188,791
Interest Earnings	178,150	300,628	262,265	141,701	92,186
Total Revenues	1,372,370	1,821,041	1,295,884	1,329,232	1,257,138
<b>EXPENDITURES</b>					
Total Expenditures	2,222,839	761,445	2,356,563	377,627	1,023,951
Revenue over or (under) Expenditure	(850,468)	1,059,597	(1,060,678)	951,605	233,187
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In/Out	37,176	138,361	(1,194,210)	(289,731)	(264,936)
Total Other	37,176	138,361	(1,194,210)	(289,731)	(264,936)
Net revenue over/(under) expenditures	(813,293)	1,197,958	(2,254,889)	661,874	(31,750)
<b>ENDING FUND BALANCE, JUNE 30</b>	<b>\$ 11,877,822</b>	<b>\$ 13,075,780</b>	<b>\$ 10,820,891</b>	<b>\$ 11,482,765</b>	<b>\$ 11,451,016</b>

**Parks and Recreation  
Revenues & Expenditures  
FY 17/18 thru FY 21/22**

<i>Category Fee Schedule - 06/30/22</i>	<i>Basis</i>	<i>Current Impact Fees</i>	<i>Infill Impact Fees</i>
Single Family Residential	Unit	\$ 4,036.65	\$ 4,036.65
Duplex	Unit	\$ 3,696.16	\$ 3,696.16
Mobile Home	Unit	\$ 2,541.44	\$ 2,541.44
Commercial	Sq. Ft	\$ -	\$ -
Multiple-Family Residential	Unit	\$ 2,900.35	\$ 2,900.35
Office	Sq. Ft	\$ -	\$ -
Industrial	Sq. Ft	\$ -	\$ -

	<u>FY 17/18</u>	<u>FY 18/19</u>	<u>FY 19/20</u>	<u>FY 20/21</u>	<u>FY 21/22</u>
<b>BEGINNING FUND BALANCE, JULY 1</b>	<b>\$ 2,557,170</b>	<b>\$ 2,511,636</b>	<b>\$ 2,625,304</b>	<b>\$ 2,392,663</b>	<b>\$ 2,237,496</b>
<b>REVENUE</b>					
Development Fees	247,131	193,596	204,397	246,551	124,362
Development Fees (Collected by Sutter County)		419,522	8,865	56	13,102
SCIP Impact Fees					68,262
Interest Earnings	33,312	54,524	39,923	17,705	20,458
Total Revenues	<u>280,443</u>	<u>667,642</u>	<u>253,185</u>	<u>264,313</u>	<u>226,184</u>
<b>EXPENDITURES</b>					
Improvement to Buildings & Grounds	931028		23,419		
Feather River Parkway Project - Phase II	931166	25,527	40,015	112,376	10,856
Expansion of Park Amenities	931172		17,162		
Harter Parkway/Park and Path	931207		8,157	284	80,710
Civic Center Field Improvements	931262		203,665	18,188	573,851
Total Expenditures		<u>25,527</u>	<u>268,999</u>	<u>154,267</u>	<u>91,566</u>
Revenue over or (under) Expenditure	254,916	398,643	98,918	172,747	(374,491)
<b>OTHER FINANCING SOURCES (USES)</b>					
Purchase of Property			(5,858)		
Transfer In - Grant Revenue	24,739	39,860	-	-	1,507,161
Transfer Out - Debt Service	(325,189)	(324,835)	(325,702)	(327,913)	(326,559)
Total Other	<u>(300,450)</u>	<u>(284,975)</u>	<u>(331,559)</u>	<u>(327,913)</u>	<u>1,180,602</u>
Net revenue over/(under) expenditures	(45,534)	113,668	(232,641)	(155,166)	806,111
<b>ENDING FUND BALANCE, JUNE 30</b>	<b><u>\$ 2,511,636</u></b>	<b><u>\$ 2,625,304</u></b>	<b><u>\$ 2,392,663</u></b>	<b><u>\$ 2,237,496</u></b>	<b><u>\$ 3,043,607</u></b> <sup>1/2</sup>

In August 2006, COP's were issued to provide funding for the Gauche Aquatics Park. The Parks and Recreation impact fees are responsible for 50% of the debt service payments (approx. \$385,000/yr.). In June 2008, the City Council authorized a fund balance set aside reserve of \$1,600,000 to ensure that sufficient impact fees are available to make future debt service payments in consideration of the significant decline in developer impact fee revenues received in recent years.

Note 1: The set aside amount is included in the balance shown.

In December 2008, the City Council authorized a loan to the Police Department's share of impact fees from the Community Center's share of impact fees for the purchase of Land. In January 2019, a lot line adjustment was made for 1.1231 acres to be used for the PD Parking Lot Expansion project. The remaining value of 2.0169 acres were returned to the Community Center balance. Semi-Annual repayments of Principal and Interest will come from the Police Departments share of impact fees as they are collected.

Note 2: The Balance is net of the loan in the amount of \$636,888

Conclusion: No fees have been held uncommitted for more than five years; no refunds required. Accumulated funds are being held for construction of future parks in underserved areas. Any public improvement on which the fees were expended was entirely funded by the fees. There is no incomplete public improvement pending at this time for this fee category, and any future improvements are anticipated consistent with the City's adopted capital improvement plan.

**Fire Protection  
Revenues & Expenditures  
FY 17/18 thru FY 21/22**

<i>Category Fee Schedule - 06/30/22</i>	<i>Basis</i>	<i>Current</i>		<i>Infill</i>
		<i>Impact Fees</i>	<i>Impact Fees</i>	<i>Impact Fees</i>
<i>Single Family Residential</i>	<i>Unit</i>	<i>\$ 891.86</i>	<i>\$ 891.86</i>	<i>\$ 891.86</i>
<i>Duplex</i>	<i>Unit</i>	<i>\$ 816.22</i>	<i>\$ 816.22</i>	<i>\$ 816.22</i>
<i>Mobile Home</i>	<i>Unit</i>	<i>\$ 561.38</i>	<i>\$ 561.38</i>	<i>\$ 561.38</i>
<i>Commercial</i>	<i>Sq. Ft</i>	<i>\$ 0.14</i>	<i>\$ 0.14</i>	<i>\$ 0.14</i>
<i>Multiple-Family Residential</i>	<i>Unit</i>	<i>\$ 640.51</i>	<i>\$ 640.51</i>	<i>\$ 640.51</i>
<i>Office</i>	<i>Sq. Ft</i>	<i>\$ 0.17</i>	<i>\$ 0.17</i>	<i>\$ 0.17</i>
<i>Industrial</i>	<i>Sq. Ft</i>	<i>\$ 0.10</i>	<i>\$ 0.10</i>	<i>\$ 0.10</i>

	<u>FY 17/18</u>	<u>FY 18/19</u>	<u>FY 19/20</u>	<u>FY 20/21</u>	<u>FY 21/22</u>
<b>BEGINNING FUND BALANCE, JULY 1</b>	<b>\$ (1,513,285)</b>	<b>\$ (1,510,632)</b>	<b>\$ (1,224,047)</b>	<b>\$ (1,174,105)</b>	<b>\$ (1,114,366)</b>
<b>REVENUE</b>					
Development Fees	65,773	46,897	49,942	59,739	55,307
Interest Earnings					
Total Revenues	<u>65,773</u>	<u>46,897</u>	<u>49,942</u>	<u>59,739</u>	<u>55,307</u>
<b>EXPENDITURES</b>					
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenue over or (under) Expenditure	65,773	46,897	49,942	59,739	55,307
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfer In - Advance DIF from General Fund	239,688	239,688	-	-	- <sup>1</sup>
Transfer Out - Debt Service	(302,808)	-	-	-	-
Total Other	<u>(63,120)</u>	<u>239,688</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net revenue over/(under) expenditures	2,653	286,585	49,942	59,739	55,307
<b>ENDING FUND BALANCE, JUNE 30</b>	<b><u>\$ (1,510,632)</u></b>	<b><u>\$ (1,224,047)</u></b>	<b><u>\$ (1,174,105)</u></b>	<b><u>\$ (1,114,366)</u></b>	<b><u>\$ (1,059,059)</u></b>

Note: In April 2008, the City Council authorized a Lease Financing agreement for the construction of Fire Station #4. The Fire Departments portion of impact fees is responsible for 41.9% of the debt service payments (approx. \$303,000/yr.). The final payment on this debt was made on April 12, 2018.

Note 1: Per Resolutions, Council authorized the Finance Director to advance general fund balance reserves in excess of 15% at a rate of 10% per year of the negative balance in Fire & Police DIF fees as shown below:

Advance DIF - Fire Pooled Loan - \$239,688  
Advance DIF - Police Pooled Loan - \$158,398

Conclusion: No fees have been held uncommitted for more than five years; no refunds required. Any public improvement on which the fees were expended was entirely funded by the fees. There is no incomplete public improvement pending at this time for this fee category, and any future improvements are anticipated consistent with the City's adopted capital improvement plan.

**Library Services**  
**Revenues & Expenditures**  
**FY 17/18 thru FY 21/22**

<i>Category Fee Schedule - 06/30/22</i>	<i>Basis</i>	<i>Current</i>		<i>Infill</i>	
		<i>Impact Fees</i>	<i>Impact Fees</i>	<i>Impact Fees</i>	<i>Impact Fees</i>
<i>Single Family Residential</i>	<i>Unit</i>	\$ 597.63	\$ 597.63	\$ 597.63	\$ 597.63
<i>Duplex</i>	<i>Unit</i>	\$ 546.91	\$ 546.91	\$ 546.91	\$ 546.91
<i>Mobile Home</i>	<i>Unit</i>	\$ 376.10	\$ 376.10	\$ 376.10	\$ 376.10
<i>Commercial</i>	<i>Sq. Ft</i>	\$ -	\$ -	\$ -	\$ -
<i>Multiple-Family Residential</i>	<i>Unit</i>	\$ 429.63	\$ 429.63	\$ 429.63	\$ 429.63
<i>Office</i>	<i>Sq. Ft</i>	\$ -	\$ -	\$ -	\$ -
<i>Industrial</i>	<i>Sq. Ft</i>	\$ -	\$ -	\$ -	\$ -

	<u>FY 17/18</u>	<u>FY 18/19</u>	<u>FY 19/20</u>	<u>FY 20/21</u>	<u>FY 21/22</u>
<b>BEGINNING FUND BALANCE, JULY 1</b>	\$ 1,026,135	\$ 1,120,065	\$ 1,223,652	\$ 150,719	\$ 232,552
<b>REVENUE</b>					
Development Fees	36,588	28,662	30,262	36,511	28,519
Interest Earnings	13,938	24,445	14,194	2,439	1,919
Total Revenues	50,526	53,107	44,456	38,950	30,438
<b>EXPENDITURES</b>					
Sutter County Library Expansion Project		7,320	1,163,000		
Total Expenditures	-	7,320	1,163,000	-	-
Revenue over or (under) Expenditure	50,526	45,787	(1,118,544)	38,950	30,438
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfer In - Live Oak Loan P&I	56,499	58,475	58,724	55,263	53,304
Transfer In - Loan to Animal Control		11,189			
Transfer Out - Animal Control Facility Design Costs	(13,095)	(11,864)	(13,112)	(12,381)	(11,960)
Total Other	43,404	57,800	45,612	42,882	41,345
Net revenue over/(under) expenditures	93,930	103,587	(1,072,933)	81,833	71,783
<b>ENDING FUND BALANCE, JUNE 30</b>	<b>\$ 1,120,065</b>	<b>\$ 1,223,652</b>	<b>\$ 150,719</b>	<b>\$ 232,552</b>	<b>\$ 304,335</b> <sup>1</sup>

The fund equity balance was used for an internal loan on the construction of the new Animal Control facility.

Effective 8/19/14, Council authorized the new Animal Shelter fee to be included as part of the Community Facilities component of the DIF program in order to reimburse the Library allocation for the City's costs of the new building.

Note 1: The Fund Balance is net of the current principal loan balance due in the amount of \$1,981,379.37

Conclusion: No fees have been held uncommitted for more than five years; no refunds required.

Any public improvement on which the fees were expended was entirely funded by the fees.

There is no incomplete public improvement pending at this time for this fee category, and any future improvements are anticipated consistent with the City's adopted capital improvement plan.

**Animal Control Facility  
Revenues & Expenditures  
FY 17/18 thru FY 21/22**

<i>Category Fee Schedule - 06/30/22</i>	<i>Basis</i>	<i>Current</i>	<i>Infill</i>
		<i>Impact Fees</i>	<i>Impact Fees</i>
<i>Single Family Residential</i>	<i>Unit</i>	\$ 64.09	\$ 64.09
<i>Duplex</i>	<i>Unit</i>	\$ 55.55	\$ 55.55
<i>Mobile Home</i>	<i>Unit</i>	\$ 38.46	\$ 38.46
<i>Commercial</i>	<i>Sq. Ft</i>	\$ -	\$ -
<i>Multiple-Family Residential</i>	<i>Unit</i>	\$ 45.78	\$ 45.78
<i>Office</i>	<i>Sq. Ft</i>	\$ -	\$ -
<i>Industrial</i>	<i>Sq. Ft</i>	\$ -	\$ -

	<u>FY 17/18</u>	<u>FY 18/19</u>	<u>FY 19/20</u>	<u>FY 20/21</u>	<u>FY 21/22</u>
<b>BEGINNING FUND BALANCE, JULY 1</b>	\$ 7,135	\$ 11,188	\$ 3,238	\$ 6,602	\$ 10,612
<b>REVENUE</b>					
Development Fees	3,924	3,074	3,245	3,904	3,058
Interest Earnings	130	164	119	106	85
Total Revenues	<u>4,053</u>	<u>3,238</u>	<u>3,364</u>	<u>4,010</u>	<u>3,143</u>
<b>EXPENDITURES</b>					
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenue over or (under) Expenditure	4,053	3,238	3,364	4,010	3,143
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfer Out - Loan from Library Services		(11,189)			
Total Other	<u>-</u>	<u>(11,189)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net revenue over/(under) expenditures	4,053	(7,951)	3,364	4,010	3,143
<b>ENDING FUND BALANCE, JUNE 30</b>	<u>\$ 11,188</u>	<u>\$ 3,238</u>	<u>\$ 6,602</u>	<u>\$ 10,612</u>	<u>\$ 13,754</u>

Effective 8/19/14, Council authorized the new Animal Shelter fee to be included as part of the Community Facilities component of the DIF program in order to reimburse the Library allocation for the City's costs of the new building.

Conclusion: No fees have been held uncommitted for more than five years; no refunds required. Any public improvement on which the fees were expended was entirely funded by the fees. There is no incomplete public improvement pending at this time for this fee category, and any future improvements are anticipated consistent with the City's adopted capital improvement plan.

**Police Protection  
Revenues & Expenditures  
FY 17/18 thru FY 21/22**

Category Fee Schedule - 06/30/22	Basis	Current	
		Impact Fees	Infill Impact Fees
Single Family Residential	Unit	\$ 783.74	\$ 783.74
Duplex	Unit	\$ 717.91	\$ 717.91
Mobile Home	Unit	\$ 493.63	\$ 493.63
Commercial	Sq. Ft	\$ 0.12	\$ 0.12
Multiple-Family Residential	Unit	\$ 563.65	\$ 563.65
Office	Sq. Ft	\$ 0.15	\$ 0.15
Industrial	Sq. Ft	\$ 0.08	\$ 0.08

	<u>FY 17/18</u>	<u>FY 18/19</u>	<u>FY 19/20</u>	<u>FY 20/21</u>	<u>FY 21/22</u>
<b>BEGINNING FUND BALANCE, JULY 1</b>	\$ (973,354)	\$ (874,243)	\$ (674,626)	\$ (630,740)	\$ (578,289)
<b>REVENUE</b>					
Development Fees	57,789	41,219	43,887	52,450	48,614
Interest Earnings					
Total Revenues	<u>57,789</u>	<u>41,219</u>	<u>43,887</u>	<u>52,450</u>	<u>48,614</u>
<b>EXPENDITURES</b>					
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenue over or (under) Expenditure	57,789	41,219	43,887	52,450	48,614
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfer In - Advance DIF from General Fund	158,398	158,398			
Transfer Out - Debt Service	(117,076)				
Total Other	<u>41,322</u>	<u>158,398</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net revenue over/(under) expenditures	99,111	199,617	43,887	52,450	48,614
<b>ENDING FUND BALANCE, JUNE 30</b>	<u>\$ (874,243)</u>	<u>\$ (674,626)</u>	<u>\$ (630,740)</u>	<u>\$ (578,289)</u>	<u>\$ (529,675)</u>

Note: In April 2008, the City Council authorized a Lease Financing agreement for the construction of Fire Station #4. A portion of those funds were allocated to the Police Department Expansion project. The Police Departments portion of impact fees is responsible for 16.2% of the debt service payments (approx. \$117,000/yr.). The final payment on this debt was made on April 12, 2018. In addition, a Due To/Due From has been recorded for reimbursement to the City's General Fund for expenditures spent on the Police Expansion Project in the amount of \$87,690.

In December 2008, the City Council authorized a loan to the Police Department's share of impact fees from the Community Center's share of impact fees for the purchase of Land. In January 2019, a lot line adjustment was made for 1.1231 acres to be used for the PD Parking Lot Expansion project. The remaining value of 2.0169 acres were returned to the Community Center balance. Semi-Annual repayments of Principal and Interest will come from the Police Departments share of impact fees as they are collected. The balance due as of 06/30/22 is \$636,888

Note 1: Per Resolutions, Council authorized the Finance Director to advance general fund balance reserves in excess of 15% at a rate of 10% per year of the negative balance in Fire & Police DIF fees as shown below:

Advance DIF - Fire Pooled Loan - \$239,688  
Advance DIF - Police Pooled Loan - \$158,398

Conclusion: No fees have been held uncommitted for more than five years; no refunds required. Any public improvement on which the fees were expended was entirely funded by the fees. There is no incomplete public improvement pending at this time for this fee category, and any future improvements are anticipated consistent with the City's adopted capital improvement plan.

**Roads**  
**Revenues & Expenditures**  
**FY 17/18 thru FY 21/22**

Category Fee Schedule - 06/30/22	Basis	Current	
		Impact Fees	Infill Impact Fees
Single Family Residential	Unit	\$ 5,959.29	\$ 5,959.29
Duplex	Unit	\$ 6,295.73	\$ 6,295.73
Mobile Home	Unit	\$ 3,633.10	\$ 3,633.10
Commercial	Sq. Ft	\$ 5.01	\$ 5.01
Multiple-Family Residential	Unit	\$ 3,452.18	\$ 3,452.18
Office	Sq. Ft	\$ 3.60	\$ 3.60
Industrial	Sq. Ft	\$ 0.61	\$ 0.61

	<u>FY 17/18</u>	<u>FY 18/19</u>	<u>FY 19/20</u>	<u>FY 20/21</u>	<u>FY 21/22</u>
<b>BEGINNING FUND BALANCE, JULY 1</b>	<b>\$9,903,263</b>	<b>\$8,705,526</b>	<b>\$8,854,137</b>	<b>\$7,538,118</b>	<b>\$7,762,644</b>
<b>REVENUE</b>					
Development Fees	530,334	350,612	410,617	405,838	549,593
Development Fees (Collected by Sutter County)		105,355	47,817	303	19,343
SCIP Impact Fees					120,529
Interest Earnings	107,404	177,769	157,602	89,008	55,511
Total Revenues	<u>637,738</u>	<u>633,737</u>	<u>616,037</u>	<u>495,150</u>	<u>744,976</u>
<b>EXPENDITURES</b>					
Traffic Signals	931027				
Tuly Rd. Extension	931069	675,778	3,297		
Fifth Street Bridge Replacement	931084	951			
Garden Hwy Improvements	931153	856,314			
Bridge Street Widening	931187	646,033	433,729	948,092	156,247
Bridge Street Reconstruction	931206				
City-Wide Traffic Model Update	931214		48,099	91,203	129,814
SR99/SR20 Intersection	931223				12,745
Total Expenditures	<u>2,179,076</u>	<u>485,126</u>	<u>1,039,295</u>	<u>286,061</u>	<u>423,277</u>
Net revenue over/(under) expenditures	(1,541,338)	148,611	(423,258)	209,088	321,699
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfer In - Grant Revenue		351,799		11,791	116,000
Transfer In/(out) - Developer Deposit			(892,761)	3,647	136,278
Transfer Out - Schedule A Agreement		(8,198)			
Total Other	<u>343,601</u>	<u>-</u>	<u>(892,761)</u>	<u>15,438</u>	<u>252,278</u>
Net revenue over/(under) expenditures	(1,197,737)	148,611	(1,316,019)	224,526	573,976
<b>ENDING FUND BALANCE, JUNE 30</b>	<b><u>\$8,705,526</u></b>	<b><u>\$8,854,137</u></b>	<b><u>\$7,538,118</u></b>	<b><u>\$7,762,644</u></b>	<b><u>\$8,336,621</u></b>

Conclusion: No fees have been held uncommitted for more than five years; no refunds required.  
The fund equity balance represents collected fees earmarked for ongoing roads projects.  
Any public improvement on which the fees were expended was entirely funded by the fees.  
There is no incomplete public improvement pending at this time for this fee category, and any future improvements are anticipated consistent with the City's adopted capital improvement plan.



**Civic Center  
Revenues & Expenditures  
FY 17/18 thru FY 21/22**

<i>Category Fee Schedule - 06/30/22</i>	<i>Basis</i>	<i>Current</i>		<i>Infill</i>	
		<i>Impact Fees</i>	<i>Impact Fees</i>	<i>Impact Fees</i>	<i>Impact Fees</i>
<i>Single Family Residential</i>	<i>Unit</i>	<i>\$ 338.13</i>	<i>\$ 338.13</i>	<i>\$ 338.13</i>	<i>\$ 338.13</i>
<i>Duplex</i>	<i>Unit</i>	<i>\$ 310.15</i>	<i>\$ 310.15</i>	<i>\$ 310.15</i>	<i>\$ 310.15</i>
<i>Mobile Home</i>	<i>Unit</i>	<i>\$ 212.94</i>	<i>\$ 212.94</i>	<i>\$ 212.94</i>	<i>\$ 212.94</i>
<i>Commercial</i>	<i>Sq. Ft</i>	<i>\$ 0.05</i>	<i>\$ 0.05</i>	<i>\$ 0.05</i>	<i>\$ 0.05</i>
<i>Multiple-Family Residential</i>	<i>Unit</i>	<i>\$ 243.06</i>	<i>\$ 243.06</i>	<i>\$ 243.06</i>	<i>\$ 243.06</i>
<i>Office</i>	<i>Sq. Ft</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>
<i>Industrial</i>	<i>Sq. Ft</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>

	<u>FY 17/18</u>	<u>FY 18/19</u>	<u>FY 19/20</u>	<u>FY 20/21</u>	<u>FY 21/22</u>
<b>BEGINNING FUND BALANCE, JULY 1</b>	<b>\$ 80,208</b>	<b>\$ 102,981</b>	<b>\$ 121,652</b>	<b>\$ 142,102</b>	<b>\$ 165,032</b>
<b>REVENUE</b>					
Development Fees	21,548	16,290	17,653	21,112	20,697
Interest Earnings	1,225	2,381	2,796	1,819	1,206
Total Revenues	22,773	18,671	20,449	22,931	21,903
<b>EXPENDITURES</b>					
Total Expenditures	-	-	-	-	-
Revenue over or (under) Expenditure	22,773	18,671	20,449	22,931	21,903
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfer In					
Transfer Out					
Total Other	-	-	-	-	-
Net revenue over/(under) expenditures	22,773	18,671	20,449	22,931	21,903
<b>ENDING FUND BALANCE, JUNE 30</b>	<b>\$ 102,981</b>	<b>\$ 121,652</b>	<b>\$ 142,102</b>	<b>\$ 165,032</b>	<b>\$ 186,935</b>

Conclusion: No fees have been held uncommitted for more than five years; no refunds required. The fund equity balance represents collected fees earmarked for future civic center projects. Any public improvement on which the fees were expended was entirely funded by the fees. There is no incomplete public improvement pending at this time for this fee category, and any future improvements are anticipated consistent with the City's adopted capital improvement plan.

**Corporation Yard  
Revenues & Expenditures  
FY 17/18 thru FY 21/22**

<i>Category Fee Schedule - 06/30/22</i>	<i>Basis</i>	<i>Current Impact Fees</i>	<i>Infill Impact Fees</i>
<i>Single Family Residential</i>	<i>Unit</i>	<i>\$ 533.41</i>	<i>\$ 533.41</i>
<i>Duplex</i>	<i>Unit</i>	<i>\$ 488.07</i>	<i>\$ 488.07</i>
<i>Mobile Home</i>	<i>Unit</i>	<i>\$ 336.00</i>	<i>\$ 336.00</i>
<i>Commercial</i>	<i>Sq. Ft</i>	<i>\$ 0.08</i>	<i>\$ 0.08</i>
<i>Multiple-Family Residential</i>	<i>Unit</i>	<i>\$ 382.99</i>	<i>\$ 382.99</i>
<i>Office</i>	<i>Sq. Ft</i>	<i>\$ -</i>	<i>\$ -</i>
<i>Industrial</i>	<i>Sq. Ft</i>	<i>\$ -</i>	<i>\$ -</i>

	<u>FY 17/18</u>	<u>FY 18/19</u>	<u>FY 19/20</u>	<u>FY 20/21</u>	<u>FY 21/22</u>
<b>BEGINNING FUND BALANCE, JULY 1</b>	<b>\$ 127,486</b>	<b>\$ 163,424</b>	<b>\$ 192,898</b>	<b>\$ 225,178</b>	<b>\$ 261,346</b>
<b>REVENUE</b>					
Development Fees	33,993	25,698	27,848	33,287	32,622
Interest Earnings	1,945	3,777	4,432	2,880	1,909
Total Revenues	<u>35,938</u>	<u>29,474</u>	<u>32,280</u>	<u>36,168</u>	<u>34,531</u>
<b>EXPENDITURES</b>					
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenue over or (under) Expenditure	35,938	29,474	32,280	36,168	34,531
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfer In					
Transfer Out					
Total Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net revenue over/(under) expenditures	35,938	29,474	32,280	36,168	34,531
<b>ENDING FUND BALANCE, JUNE 30</b>	<b><u>\$ 163,424</u></b>	<b><u>\$ 192,898</u></b>	<b><u>\$ 225,178</u></b>	<b><u>\$ 261,346</u></b>	<b><u>\$ 295,876</u></b>

Conclusion: No fees have been held uncommitted for more than five years; no refunds required. The fund equity balance represents collected fees earmarked for future corporation yard projects. Any public improvement on which the fees were expended was entirely funded by the fees. There is no incomplete public improvement pending at this time for this fee category, and any future improvements are anticipated consistent with the City's adopted capital improvement plan.

**Administration**  
**Revenues & Expenditures**  
**FY 17/18 thru FY 21/22**

<i>Category Fee Schedule - 06/30/22</i>	<i>Basis</i>	<i>Current</i>		<i>Infill</i>	
		<i>Impact Fees</i>	<i>Impact Fees</i>	<i>Impact Fees</i>	<i>Impact Fees</i>
<i>Single Family Residential</i>	<i>Unit</i>	<i>\$ 622.69</i>	<i>\$ 622.69</i>	<i>\$ 622.69</i>	<i>\$ 622.69</i>
<i>Duplex</i>	<i>Unit</i>	<i>\$ 600.18</i>	<i>\$ 600.18</i>	<i>\$ 600.18</i>	<i>\$ 600.18</i>
<i>Mobile Home</i>	<i>Unit</i>	<i>\$ 384.37</i>	<i>\$ 384.37</i>	<i>\$ 384.37</i>	<i>\$ 384.37</i>
<i>Commercial</i>	<i>Sq. Ft</i>	<i>\$ 0.23</i>	<i>\$ 0.23</i>	<i>\$ 0.23</i>	<i>\$ 0.23</i>
<i>Multiple-Family Residential</i>	<i>Unit</i>	<i>\$ 413.40</i>	<i>\$ 413.40</i>	<i>\$ 413.40</i>	<i>\$ 413.40</i>
<i>Office</i>	<i>Sq. Ft</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>
<i>Industrial</i>	<i>Sq. Ft</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>

	<u>FY 17/18</u>	<u>FY 18/19</u>	<u>FY 19/20</u>	<u>FY 20/21</u>	<u>FY 21/22</u>
<b>BEGINNING FUND BALANCE, JULY 1</b>	<b>\$ 27,582</b>	<b>\$ 21,361</b>	<b>\$ 15,502</b>	<b>\$ 20,138</b>	<b>\$ 39,160</b>
<b>REVENUE</b>					
Development Fees	20,978	15,048	19,662	38,740	49,750
Interest Earnings	383	454	476	420	375
Total Revenues	<u>21,361</u>	<u>15,502</u>	<u>20,138</u>	<u>39,160</u>	<u>50,125</u>
<b>EXPENDITURES</b>					
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenue over or (under) Expenditure	21,361	15,502	20,138	39,160	50,125
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfer In					
Transfer Out	(27,582)	(21,361)	(15,502)	(20,138)	(39,160)
Total Other	<u>(27,582)</u>	<u>(21,361)</u>	<u>(15,502)</u>	<u>(20,138)</u>	<u>(39,160)</u>
Net revenue over/(under) expenditures	(6,221)	(5,859)	4,636	19,022	10,965
<b>ENDING FUND BALANCE, JUNE 30</b>	<b>\$ 21,361</b>	<b>\$ 15,502</b>	<b>\$ 20,138</b>	<b>\$ 39,160</b>	<b>\$ 50,126</b>

Note: A two percent (2.0%) fee was included in the Fee Justification Study to pay for the ongoing administration of the program.

Any public improvement on which the fees were expended was entirely funded by the fees.

There is no incomplete public improvement pending at this time for this fee category, and any future improvements are anticipated consistent with the City's adopted capital improvement plan.

**Flood Protection Fee  
Revenues & Expenditures  
FY 17/18 thru FY 21/22**

<i>Category Fee Schedule - 06/30/22</i>	<i>Basis</i>	<i>Current</i>		<i>Infill</i>
		<i>Impact Fees</i>	<i>Impact Fees</i>	<i>Impact Fees</i>
<i>Single Family Residential</i>	<i>Unit</i>	\$ -	\$ -	\$ -
<i>Duplex</i>	<i>Unit</i>	\$ -	\$ -	\$ -
<i>Mobile Home</i>	<i>Unit</i>	\$ -	\$ -	\$ -
<i>Commercial</i>	<i>Sq. Ft</i>	\$ -	\$ -	\$ -
<i>Multiple-Family Residential</i>	<i>Unit</i>	\$ -	\$ -	\$ -
<i>Office</i>	<i>Sq. Ft</i>	\$ -	\$ -	\$ -
<i>Industrial</i>	<i>Sq. Ft</i>	\$ -	\$ -	\$ -

	<u>FY 17/18</u>	<u>FY 18/19</u>	<u>FY 19/20</u>	<u>FY 20/21</u>	<u>FY 21/22</u>
<b>BEGINNING FUND BALANCE, JULY 1</b>	<b>\$ 1,209,328</b>	<b>\$ 1,367,390</b>	<b>\$ 1,673,579</b>	<b>\$ 1,880,274</b>	<b>\$ 2,193,476</b>
<b>REVENUE</b>					
Development Fees	159,676	114,996	137,859	274,058	5,379
Development Fees (Collected by Sutter County)		159,443	31,565	14,978	25,815
Interest Earnings	16,622	31,750	37,270	24,166	8,892
Total Revenues	<u>176,298</u>	<u>306,189</u>	<u>206,694</u>	<u>313,203</u>	<u>40,086</u>
<b>EXPENDITURES</b>					
Urban Level of Flood Protection	931024	18,236	-	-	-
Total Expenditures	<u>18,236</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenue over or (under) Expenditure	158,062	306,189	206,694	313,203	40,086
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfer In					
Transfer Out					(1,700,000)
Total Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,700,000)</u>
Net revenue over/(under) expenditures	158,062	306,189	206,694	313,203	(1,659,914)
<b>ENDING FUND BALANCE, JUNE 30</b>	<b><u>\$ 1,367,390</u></b>	<b><u>\$ 1,673,579</u></b>	<b><u>\$ 1,880,274</u></b>	<b><u>\$ 2,193,476</u></b>	<b><u>\$ 533,562</u></b> <sup>1</sup>

Note 1: On July 6, 2021, the City Council adopted Resolution 21-097 rescinding the Flood Protection fee. Although the fee is no longer being collected from new development, there are proposed projects that will utilize the accumulated fee revenue.

Conclusion: No fees have been held uncommitted for more than five years; no refunds required. The fund equity balance represents collected fees earmarked for future levee improvement projects including but not limited to compliance with Senate Bill 5(SB5). This fee funds floodplain management measures, regulatory compliance measures, and non-structural risk reduction measures that are beyond the scope of SBFCA's Assessment District. Any public improvement on which the fees were expended was entirely funded by the fees. There is no incomplete public improvement pending at this time for this fee category, and any future improvements are anticipated consistent with the City's adopted capital improvement plan.

**Buttes Vista  
Revenues & Expenditures  
FY 17/18 thru FY 21/22**

<i>Category Fee Schedule - 06/30/22</i>	<i>Basis</i>	<i>Current Impact Fees</i>
Single Family Residential	Unit	\$ 1,832.04
Duplex/4-Plex	Unit	\$ 1,701.19
Multiple-Family Residential	Unit	\$ 1,406.71

	<u>FY 17/18</u>	<u>FY 18/19</u>	<u>FY 19/20</u>	<u>FY 20/21</u>	<u>FY 21/22</u>
<b>BEGINNING FUND BALANCE, JULY 1</b>	\$ 239,447	\$ 259,127	\$ 264,491	\$ 269,943	\$ 273,102
<b>REVENUE</b>					
Development Fees	16,488				
Interest Earnings	3,191	5,364	5,452	3,159	1,832
Total Revenues	<u>19,680</u>	<u>5,364</u>	<u>5,452</u>	<u>3,159</u>	<u>1,832</u>
<b>EXPENDITURES</b>					
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenue over or (under) Expenditure	19,680	5,364	5,452	3,159	1,832
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfer In					
Transfer Out					
Total Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net revenue over/(under) expenditures	19,680	5,364	5,452	3,159	1,832
<b>ENDING FUND BALANCE, JUNE 30</b>	<u>\$ 259,127</u>	<u>\$ 264,491</u>	<u>\$ 269,943</u>	<u>\$ 273,102</u>	<u>\$ 274,934</u>

Note: On April 20, 1999, the City Council adopted Resolution 99-021 establishing Development Impact Fees for repayment of costs associated with the preparation of the Buttes Vista Neighborhood Plan and the acquisition and development of a neighborhood park in the project area. On April 4, 2000, the City Council adopted Resolution 00-28 establishing additional Development Impact Fees for repayment of costs associated with the perimeter conflict mitigation and arterial landscape medians in the Buttes Vista Neighborhood Plan.

Status of improvements:

- Undergrounding 12 kv electric line - partially completed
- Additional right-of-way along Pease Road - completed
- Additional right-of-way for a sound wall along Onstott Frontage Rd - not complete
- Arterial landscaped medians on Pease Road and Stabler Lane - partially completed

Conclusion: No fees have been held uncommitted for more than five years; no refunds required.

The fund equity balance represents collected fees earmarked for future Buttes Vista Neighborhood improvements.

Any public improvement on which the fees were expended was entirely funded by the fees.

There is no incomplete public improvement pending at this time for this fee category, and any future improvements are anticipated consistent with the City's adopted capital improvement plan.