



CITY OF CALISTOGA

FY 2022-23 Development Impact Fees Annual Report For Compliance with Assembly Bill 1600

December 19, 2023

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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 December 4, 2023_and posted on the City's Web page on December 4, 2023.

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, 2023, 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.*

Picture A

Fund 48 - Admin		Total Funds	Estimated Date	Estimated Date of
<u>Project</u>	<u>Funding Sources</u>	<u>Required</u>	<u>of Funds Deposit</u>	<u>Project Commencement</u>
			FY 23-24 to FY 24-	(if applicable)
# 7 - City Hall Upgrades		\$ 150,000	25	Ongoing
	-Fund 48 - Admin Impact Fee	\$ 17,106		
	-Fund 01- General Fund	\$ 132,894		

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	\$3,259.34/unit
	Multi-family residence	\$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.

	Fund 48
	Administrative
	Fee
<u>Description</u>	<u>Amount</u>
Beginning Fund Balance:	\$ 115,298
-Fees Collected (Unaudited)	\$ 1,809
-Interest Earnings (Unaudited)	\$ -
-Capital Improvement Program (Unaudited)	\$ 100,000
-Transfer In (Unaudited)	\$ -
-Transfer Out (Unaudited)	\$ -
Ending Fund Balance:	\$ 17,107

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

<u>Account #</u>	<u>Project Name</u>	<u>Total YTD Expenditure (All Sources)</u>	<u>Total Impact Fees Used</u>	<u># of Expenditure Funded with Fee</u>
48-4700-4799 Transfer Out to 01-5501-4915	City Hall Remodel	\$ 150,000	\$ 70,000	47%
48-4700-4799 Transfer Out to 01-5502-4915	Community Center	\$ 365,000	\$ 30,000	8%

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.

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.

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

Picture D

Fund 49 - Fire		Total Funds	Estimated Date	Estimated Date of
<u>Project</u>	<u>Funding Sources</u>	<u>Required</u>	<u>of Funds Deposit</u>	<u>Project Commencement</u>
				<u>(if applicable)</u>
# 12 - Building Repair / Improvements (Assessment Study)		\$ 400,000	FY 23-24 to FY 24-25	Ongoing
	-Fund 48 - Admin Impact Fee	\$ 17,106		
	-Fund 49 -Fire Impact Fee	\$ 128,019		
	-Fund 01- General Fund	\$ 254,875		

4. *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.

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

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

Picture E

**Fund 49
Fire**

Description

Amount

Beginning Fund Balance:	\$ 126,495
-Fees Collected (Unaudited)	\$ 1,524
-Interest Earnings (Unaudited)	\$ -
-Capital Improvement Program (Unaudited)	\$ -
-Transfer In (Unaudited)	\$ -
-Transfer Out (Unaudited)	\$ -
Ending Fund Balance:	\$ 128,019

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 fees expended in FY 22-23.

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.

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 22-23 (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	
Project	Funding Source	Total Funds Required	Estimated Date of Funds Deposit	Commencement (if applicable)	
Backstop for Firing Range	50-4700-4799	\$ 30,000	FY 23-24 to FY 24-25	FY 25-26	
Future equipment and vehicle purchases	50-4700-4799	\$90,000	FY 23-24 to FY 24-25	FY 24-25	

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:

\$ 125,564

-Fees Collected (Unaudited)

\$ 405

-Interest Earnings (Unaudited)

\$ -

-Capital Improvement Program (Unaudited)

\$ 100,000

-Transfer In (Unaudited)

\$ -

-Transfer Out (Unaudited)

\$ -

Ending Fund Balance:

\$ 25,969

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.*

Fund 50 - Police

Picture H

Project #

Project Name

**Total YTD
Expenditure
(All Sources)**

**Total
Impact
Fees Used**

**# of
Expenditure
Funded with
Fee**

50-4700-4799
Transfer Out to
01-55501-4915

Backstop for Firing Range

\$ 100,000

\$ 100,000

100%

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.
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 H** in #5 directly above.
-The Police fee will be used to fund the replacement of the backstop for the firing range.
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		Total Funds	Estimated Date of	Estimated Date of
Project	Funding Sources	Required	Funds Deposit	Project Commencement (if applicable)
#11 Parking Garage		\$ 3,350,000	FY 24-25 to FY 26-27	Ongoing
	-Fund 55 - Parking	\$ 132,235		
	-Fund 01 - General Fund	\$ 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.

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 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
<u>Description</u>	<u>Parking</u>
	<u>Amount</u>
Beginning Fund Balance:	<u>\$ 132,235</u>
-Fees Collected (Unaudited)	\$ -
-Interest Earnings (Unaudited)	\$ -
-Capital Improvement Program (Unaudited)	\$ -
-Transfer In (Unaudited)	\$ -
-Transfer Out (Unaudited)	\$ -
Ending Fund Balance:	<u>\$ 132,235</u>

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 22-23.

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.

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 22-23.

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				Estimated Date of Project
Project	Funding Sources	Total Funds Required	Estimated Date of Funds Deposit	Commencement (if applicable)
#2 Vine Trail	Fund 57 Transportation	\$ 500,000	FY 23-24 to FY 24-25	FY 24-25 to FY 26-27
# 12 Money Road Extension to		\$ 2,000,000	FY 23-24 to FY 26-27	FY 27-28 to FY 28-29
	-Fund 57 Transportation	\$ 176,310		
	-Fund 01 - General Fund	\$ 1,823,690		

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.*

		Fund 57	
		Transportation	
Picture K	Description	Amount	
	Beginning Fund Balance:	\$	712,668
	-Fees Collected (Unaudited)	\$	6,641
	-Interest Earnings (Unaudited)	\$	-
	-Capital Improvement Program (Unaudited)	\$	42,999
	-Transfer In (Unaudited)	\$	-
	-Transfer Out (Unaudited)	\$	-
	Ending Fund Balance:	\$	676,310

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.*

Picture L				# of
		Total YTD	Total	Expenditure
Fund 57 - Transportation		Expenditure	Impact	Funded with
Account #	Project Name	(All Sources)	Fees Used	Fee
57-4700-4799 Transfer Out to 01-5402-4905- 4915	Pavement Mntc Reconstruction	\$ 2,300,000	\$ 42,999	2%

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.

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 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		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>
New Sewer Trunk Line (Brannon/Lincoln/Anna)		\$ 600,000	FY 23-24 to FY 24-25	FY 24-25
	Fund 13 - Wastewater CIP	\$ 502,731		
	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.

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
Description	Affordable Housing Amount
Beginning Fund Balance:	\$ 95,372
-Fees Collected (Unaudited)	\$ 1,897
-Tourism Improvement District (Transient Occupancy Tax)	\$ -
-Interest Earnings (Unaudited)	\$ -
-Capital Improvement Program (Unaudited)	\$ -
-Transfer In (Unaudited)	\$ -
-Transfer Out (Unaudited)	\$ -
Ending Fund Balance:	\$ 97,269

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 22-23.

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.

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 22-23 (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, 2023,

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, 2023.

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

<u>Description</u>	<u>Amount</u>
Beginning Fund Balance:	\$ 73,030
-Fees Collected (Unaudited)	\$ 4,176
-Interest Earnings (Unaudited)	\$ -
-Capital Improvement Program (Unaudited)	\$ 110,000
-Transfer In (Unaudited)	\$ 32,794
-Transfer Out (Unaudited)	\$ -
Ending Fund Balance:	\$ -

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

<u>Fund 77 - Culture / Recreational</u>	<u>Account #</u>	<u>Project Name</u>	<u>Total YTD Expenditure (All Sources)</u>	<u>Total Impact Fees Used</u>	<u># of Expenditure Funded with Fee</u>
<u>Project Total</u>			\$ 110,000	\$ 77,206	
	77-4700-4799	Oak Hill Mine / Silverado Gateway	\$ 77,206	\$ 77,206	70%
	Transfer Out to 1-5565-4915				
	01-5565-4915	Oak Hill Mine / Silverado Gateway	\$ 32,794	\$ -	
	Transfer Out to 1-5565-4915				

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, 2023;

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				Estimated Date of Project
<u>Project</u>	<u>Funding Sources</u>	<u>Total Funds Required</u>	<u>Estimated Date of Funds Deposit</u>	<u>Commencement (if applicable)</u>
Traffic Signal - Lincoln Ave / Foothill BLvd			FY 24-25 to FY 25-	
	Total	\$ 2,000,000	26	Ongoing
	-General Fund - 01-5490-4915	\$ 1,820,900		
	-Water CIP -12-5490-4915	\$ 179,100		

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
		Area of Benefit	Per Vehicle Trip	
<input type="checkbox"/>	Traffic Signal Mitigation Fee CMC 17.10.030 CMC 17.10.050	Exhibit A - Silverado Trail/ Lake/Lincoln	\$88.06	Upon building permit issuance
		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.*

Picture S

Description

Fund 90

Traffic Signal

Amount

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

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

Fund 90 - Traffic Signal		Total YTD	Total	# of
<u>Account #</u>	<u>Project Name</u>	<u>Expenditure</u>	<u>Impact</u>	<u>Expenditure</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 R** 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.*

-No interfund transfer in or out and no loans made in FY 22-23.

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 Required	Estimated Date of Funds Deposit	Estimated Date of Project Commencement (if applicable)
Project	Funding Sources			
#9 Drainage Improvements		\$ 400,000	FY 24-25 to FY 26-27	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

<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
<u>Account #</u>	<u>Project Name</u>	<u>Expenditure</u>	<u>Impact</u>	<u>Expenditure</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

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 22-23.

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.*

Picture X

Fund 12 - Water CIP		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>
			FY 23-24 to FY 25-	(if applicable)
-Replace				
Water	Total	\$ 650,000	26	FY 25-26
-Replace	General Fund - 01-			
Water Main	5490-4915	\$ 556,843		
-Replace	Water CIP -12-			
Water Main	5490-4915	\$ 93,157		

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
<p>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.</p> <p>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.</p> <p>³ Each additional bedroom, add 100 gallons of water and 85 gallons of wastewater per day.</p> <p>i Actual consumption or discharge by land use type is based on rates established in RMS Standardized Use Table (Resolution No. 2015-029)</p> <p>ii Based upon the cost per annual acre foot and the RMS Standardized Use Table. <i>Example fees below.</i></p> <p><u>1 - 3 bedroom single-family residence</u>: wastewater connection fee of \$29,857.63, water connection fee of \$19,539.48</p> <p><u>2 bedroom multi-family residence</u>: wastewater connection fee of \$19,460.78, water connection fee of \$11,367.60</p> <p><u>Accessory dwelling unit constructed simultaneously with single-family dwelling</u>: wastewater connection fee of \$19,460.78, water connection fee of \$11,367.60</p>			

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

Picture Y

<u>Description</u>	<u>Amount</u>
Beginning Fund Balance:	\$ 82,551
-Fees Collected (Unaudited)	\$ 932,599
-Interest Earnings (Unaudited)	\$ -
-Capital Improvement Program (Unaudited)	\$ -
-Utilities Capital Improvement	\$ 787,213
-Water Enterprise - Debt (Loan)	\$ 134,780
-Transfer In (Unaudited)	\$ -
-Transfer Out (Unaudited)	\$ -
Ending Fund Balance:	\$ 93,157

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	Total Impact	# of Expenditure Funded with Fee
Account #	Project Name	(All Sources)	Fees Used	Fee
<u>Projects</u>				
12-5426-4915	Kimball By Pass	\$ 50,000	\$ 6,037	12%
12-5476-4915	Auto Mtr Read	\$ 80,000	\$ 61,692	77%
12-5490-4915	Repl Wtr Mains	\$ 650,000	\$ 59,428	9%
12-5513-4915	Valve Demo Inst	\$ 10,000	\$ 10,000	100%
12-5551-4915	Thm Removal Con	\$ 53,687	\$ 53,687	100%
12-5574-4915	Thm /Hass5	\$ 150,000	\$ 52,763	35%
12-5577-4915	Pope St Gen	\$ 246,644	\$ 9,393	4%
12-5586-4915	Relocate D Boos	\$ 1,264,000	\$ 490,021	39%
12-5627-4915	Portable Gen	\$ 58,860	\$ 2,239	4%
12-6000-4915	Water Pit Imp	\$ 22,000	\$ 17,166	78%
12-5XXX-XXX	Fuel, Water Distribution	\$ 24,787	\$ 24,787	100%
TOTALS		\$ 2,609,978	\$ 787,213	30%
<u>Long Term Debt - Water Enterprise</u>				
12-4430-4501	Debt - Principal	\$ 71,000	\$ 71,000	100%
122-4430-4502	Debt - Interest	\$ 63,780	\$ 63,780	100%
TOTALS		\$ 134,780	\$ 134,780	100%
TOTAL COST		\$ 2,744,758	\$ 921,993	34%

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 loan is scheduled to be paid by July 1, 2051 with an annual interest rate of 2.5%.

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		Estimated Date of Project	
<u>Project</u>	<u>Funding Sources</u>	<u>Total Funds Required</u>	<u>Estimated Date of Commencement Funds Deposit (if applicable)</u>
-Sewer Main Replacement	Total	\$ 500,000	FY 23-24 to FY 25-26
	-General Fund - 01-5555-4915	\$ 210,550	
	-Sewer CIP -13- 5490-4915	\$ 289,450	

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
<p>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.</p> <p>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.</p> <p>³ Each additional bedroom, add 100 gallons of water and 85 gallons of wastewater per day.</p>			
<p>i Actual consumption or discharge by land use type is based on rates established in RMS Standardized Use Table (Resolution No. 2015-029)</p> <p>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 \$11,367.60</p>			

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

Picture B-1

	Fund 13
	Wastewater
	CIP
<u>Description</u>	<u>Amount</u>
Beginning Fund Balance:	\$ 902,160
-Fees Collected (Unaudited)	\$ 29,858
-Interest Earnings (Unaudited)	\$ -
-Capital Improvement Program (Unaudited)	\$ -
-Utilities Capital Improvement	\$ 642,568
-Transfer In (Unaudited)	\$ -
-Transfer Out (Unaudited)	\$ -
Ending Fund Balance:	\$ 289,450

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	Total Impact	# of Expenditure Funded with Fee
<u>Account #</u>	<u>Project Name</u>	<u>(All Sources)</u>	<u>Fees Used</u>	<u>Fee</u>
<u>Projects</u>				
13-5478-5915	Rancho De Lift	\$ 154,276	\$ 154,276	100%
13-5572-4415	Riverside Pond	\$ 500,000	\$ 330,834	66%
13-5540-4905	Generator Upg	\$ 30,648	\$ 30,648	100%
13-5533-5915	Geothermal	\$ 2,528	\$ 2,528	100%
13-5553-5915	Raise Nba Boxes	\$ 74	\$ 74	100%
13-5609-5915	Plant Repairs	\$ 1,193,000	\$ 119,716	10%
13-5627-5915	Portable Gen	\$ 117,897	\$ 4,492	4%
TOTALS		\$ 1,998,423	\$ 642,568	32%

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. No loans exist that are supported by 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

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

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