
**FIVE-YEAR DEVELOPMENT IMPACT FEE REPORT
FY 2017-18 – 2021-22**

And

**ANNUAL DEVELOPMENT IMPACT FEE REPORT
FY 2021-22**

City of Atwater



Revised: January 2024

BACKGROUND

In accordance with the Mitigation Fee Act (Government Code Section 66000), the City of Atwater ("City") adopted a Public Facility Development Impact Fee Study in March 2003 that demonstrated the nexus between new development and the need for public facilities ("2003 Nexus Study"). The Mitigation Fee Act requires that the City prepare an annual review of all development impact fees and make available to the public a report on the fees after the end of each fiscal year. The City is also required to adopt by resolution certain findings for any fund accounts that contain unexpected funds as of the fifth fiscal year following the first deposit into those funds (Government Code Section 66001 (d)).

Each year, the City prepares a capital improvement plan ("CIP") that identifies a schedule of improvements necessary to accommodate the projected population growth generated by new development. The CIP classifies the intended use of each of the development impact fees ("DIF") and allocates revenue from DIF for their intended capital projects.

The City is required by Government Code Section 66001(d) to report certain findings for funds remaining in the DIF accounts every fifth fiscal year following the first deposit into each public improvement account or fund, and every five years thereafter. The purpose of this report is two-fold: to serve as the five-year annual report from 2017-18 through 2021-22; and as the annual report for 2021-22. This report includes the following information for each DIF:

- Description of the fee type;
- Amount of the fee;
- Beginning and ending balance of the account/fund;
- Amount of fees collected during the fiscal year;
- Interest earned during the fiscal year;
- Identification of each public improvement on which fees were expended and the amount of expenditures on each improvement, including the total percentage of the cost of the public improvement that was funded with fees;
- An approximate date by which the construction of the public improvement will commence, provided that the City has determined that sufficient funds have been collected to complete financing on an incomplete public improvement;
- A description of each interfund transfer or loan made from the account/fund, the date when the loan will be repaid, and the rate of interest that the account/fund will receive the loan; and
- The amount of refunds made pursuant to Section 66001 of the Government Code.

In the City of Atwater, DIF are collected for the following purposes:

- Water facilities;
- Wastewater facilities;
- Transportation facilities
- Parks and recreation improvements;
- Public safety facilities;

- Fire protection facilities; and
- General government capital facilities.

WATER SERVICE FACILITIES

Capital facility improvements for water services are funded with DIF collected for new development. Water service facilities fees are used to fund major water supply, transmission, and storage facilities. Construction or acquisition of these capital improvements allow the City to maintain the level of service provided to residents and employees prior to the new development.

According to the 2003 Nexus Study, the fee for tapping into the City water system is a flat fee of \$400.00 plus the fees identified in Tables 1, 2, and 3. The fees collected for these purposes are deposited into the Water and Maintenance Fund. Table 1 shows the fees for regular services.

Table 1: Water System - Regular Service	Fee
Residential Estate (VL Density)	\$2,989 / unit
Detached Single Family Residential (L Density)	\$2,689 / unit
Medium / High Density Residential	\$1,257 / unit
Residential Transition	\$1,257 / unit
Commercial & Commercial Transition	\$3,135 + connection fee / meter size
Business Park	\$3,150 + connection fee / meter size
Manufacturing	\$3,430 + connection fee / meter size
Institutional	\$3,991 + connection fee / meter size
Schools & County Government	\$1,473 + connection fee / meter size
Private Recreation	\$3,388 + connection fee / meter size

Table 2 shows the additional fees for non-residential uses, which are based on meter size.

Table 2: Non-Residential Use Fee Per Meter Size		
Meter Size	Flow Rate	Fee / Meter Size
Basic 5/8 X 3/4"	20 gpm	\$500
3/4"	30 gpm	\$750
1"	50 gpm	\$1,250
1.5"	100 gpm	\$2,500
2"	160 gpm	\$4,000
3"	300 gpm	\$7,500
4"	500 gpm	\$12,500
6"	1,200 gpm	\$30,000
8"	2,000 gpm	\$50,000

Table 3 shows the fees for non-residential uses for fire service, based on meter size.

Table 3: Non Residential Use Fees for Fire Service		
Meter Size	Flow Rate	Fee / Meter Size
4"	1,000 gpm	\$1,500
6"	2,000 gpm	\$3,000
8"	3,500 gpm	\$5,150
10"	5,600 gpm	\$8,250

Table 4 summarizes changes in fund balance and qualifying DIF revenues and expenditures for the water services facilities DIF fund between Fiscal Years (“FY”) 2017-18 and FY 2021-22.

Table 4: Water Facilities DIF Statement of Revenues, Expenditures and Changes in Fund Balance					
	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22
Beginning Balance	\$ 1,918,624	\$ 2,349,494	\$ 2,425,697	\$ 2,587,417	\$ 2,855,338
Revenues					
<u>Fund 6004: Water Well-Buhach Colony</u>					
Facility Fee	11,303	2,805	1,300	1,953	441
Interest Earned	1,299	2,769	1,868	772	130
<u>Fund 6005: Water Capital Impact Fees</u>					
Water Connection Fee	48,400	5,200	5,600	8,589	10,189
Capacity Fee	357,051	37,489	133,022	247,339	271,830
Buhach Colony Bridges	-	-	-	-	2,689
Transfer from Buhach Colony 1050	-	-	-	-	52,801
Interest Earned	12,817	27,941	19,930	9,268	1,867
Total Revenue	430,870	76,204	161,719	267,921	339,946
Expenditures					
<u>Fund 6004: Water Well-Buhach Colony</u>					
<u>Fund 6005: Water Capital Impact Fees</u>					
Total Expenditures	-	-	-	-	-
Ending Balance	\$ 2,349,494	\$ 2,425,697	\$ 2,587,417	\$ 2,855,338	\$ 3,195,284

Note that the numbers in this table and others throughout the report may not add up exactly to the totals provided due to rounding.

Table 5 details the status of each project identified in the 2003 Nexus Study, as well as the estimated start and completion date, estimated cost per the 2003 Nexus Study, and total DIF used for the project to date. The estimated costs are based on findings from the 2003 Nexus Study. Current day project costs are significantly higher than the costs estimated in 2003. Therefore, the estimated costs may be insufficient to cover the current costs of completing the projects. The City intends to recalculate the estimated project costs to more accurately plan for the specified projects.

Table 5: Water Facilities - Capital Improvement Expenditures and Project Status						
Project Name	Status	Est. Start Date	Est. Completion Date	Estimated Cost	Total DIF spent on Improvements	% Impact Fee Funded
One new well	Planned	2023	2026	\$ 736,010	\$ -	0%
Two Reservoirs at 1.5 MG Each	Planned	2030	2032	\$ 2,650,626	\$ -	0%

All figures in this table are as of August 2023

¹The City purchased property in 2022 for the development of one new well and is in the process of conducting an initial environmental study. No DIF funds have been used on this project.

WASTEWATER FACILITIES

Wastewater facilities fees are used to fund improvements to the wastewater treatment plant to increase capacity to maintain the level of service after the addition of new residents. The fees collected for this purpose are deposited into the Sewer and Maintenance Fund. According to the 2003 Nexus Study, the fee for tapping into the City sewer system is a flat fee of \$400.00 plus the fees outlined in Table 6.

Table 6: Wastewater Facilities Fees	
Residential	
Single Family Residential (VL and L Density)	\$3,667
Mobile Homes	\$3,312
Med / High Density Residential	\$3,312
Commercial	
For the First 1,000 sq ft building area	\$1,576
Per 1,000 sq ft thereafter	\$1,288
Laundry Facilities, Car Washes / 1,000 sq ft	\$1,576 + \$1,000 / machine
Mortuaries / 1,000 sq ft	\$1,576
Recreational Vehicle / pad	\$1,576
Restaurants and Coffee Shops / 1,000 sq ft	\$1,576
Bars and Beauty Parlors / 1,000 sq ft	\$1,576
Institutional	
Hospitals / 1,000 sq ft	\$1,576
Convalescent hospitals and rest homes / 1000 sq ft	\$1,576
Schools / 1,000 sq ft	\$1,576
Churches / 1,000 sq ft (excluding sanctuary)	\$1,576
Industrial	
Connection charges for industrial classifications to be individually determined from discharge characteristics.	
Miscellaneous	
Miscellaneous City users (bakeries, etc.)	\$576
Government facilities equivalent to residential unit	\$3,667

Table 7 summarizes changes in fund balance and qualifying DIF revenues and expenditures for the wastewater facilities DIF fund between FY 2017-18 and FY 2021-22.

Table 7: Wastewater Facilities DIF Statement of Revenues, Expenditures, and Changes in Fund Balance					
	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22
Beginning Balance	\$ 6,248,750	\$ 6,754,600	\$ 6,857,942	\$ 7,070,008	\$ 7,391,900
Revenues					
Fund 6010: Sewer Enterprise Fund					
Sewer Connection Fees	47,600	4,800	5,600	8,467	4,000
Capacity Fee	436,342	49,435	165,015	299,817	316,256
Sewer WWTP Expansion	2,383	6,960	11,600	-	6,960
Transfer from Buhach Colony 1050	-	-	-	-	67,222
Interest Earned	19,525	42,146	29,852	13,608	2,640
Total Revenue	505,850	103,341	212,067	321,892	397,078
Expenditures					
Fund 6010: Sewer Enterprise Fund					
Total Expenditures	-	-	-	-	-
Ending Balance	\$ 6,754,600	\$ 6,857,942	\$ 7,070,008	\$ 7,391,900	\$ 7,788,978

**Table 7 only reports on the allowable DIF Revenues and Expenditures that occurred in the fund. The City occasionally Collected or spent non-DIF Revenues or Expenditures between FY 2017-18 and FY 2021-22 which were not identified in the 2003 Nexus Study. As a result, the ending balance in Table 7 does not reflect the actual balance reported in the City's financials but instead reflect what the ending balance should be once the City corrects these Non-DIF Revenues and Expenditures through transfers.*

Table 8 details the status of each project identified in the 2003 Nexus Study, as well as the estimated start and completion date, estimated cost per the 2003 Nexus Study, and total DIF used for the project to date. The estimated costs are based on findings from the 2003 Nexus Study. Current day project costs are significantly higher than the costs estimated in 2003. Therefore, the estimated costs may be insufficient to cover the current costs of completing the projects. The City intends to recalculate the estimated project costs to more accurately plan for the specified projects.

Table 8: Wastewater Facilities - Capital Improvement Expenditures and Project Status						
Project Name	Status	Est. Start Date	Est. Completion Date	Estimated Cost	Total DIF spent on Improvements	% Impact Fee Funded
3.5 MGD Additional Capacity	Planned	2024	2025	\$ 7,000,000	\$ -	0%
Tertiary Filter to Existing Facility ¹	Complete	Complete	Complete	\$ 567,000	\$ 3,610,613	100%

All figures in this table are as of August 2023

¹The tertiary filter was completed using DIF funds. The 2003 Nexus Study estimated that the filter would cost \$567,000, however the City expended approximately \$3.6 million in Fiscal Years 11-12 to 16-17. The discrepancy is due to the increased costs of development since the 2003 estimates were prepared.

TRANSPORTATION FACILITIES

Transportation facility improvements, including roadway facilities and traffic signals, are funded with DIF collected for new development. Construction or acquisition of these capital improvements allow the City to maintain the level of service provided to residents and employees prior to the new development.

According to the 2003 Nexus Study, the fees for transportation facilities are as shown in Table 9.

Table 9: Transportation Facilities Fees

Detached Single Family Residential (L Density)	\$226 / acre / \$57 / unit
Medium / High Density Residential	\$599 / acre / \$35 / unit
Commercial	\$312 / acre
Business Park & Industrial	\$226 / acre

Table 10 summarizes changes in fund balance and qualifying DIF revenues and expenditures for the transportation facilities DIF fund between FY 2017-18 and FY 2021-22.

Table 10: Transportation Facilities DIF Statement of Revenues, Expenditures, and Changes in Fund Balance

	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22
Beginning Balance	\$ 931,528	\$ 1,036,973	\$ 1,066,073	\$ 1,175,183	\$ 1,396,488
Revenues					
<u>Fund 1015: Traffic Circulation Fund</u>					
Traffic Circulation Tax	83,140	9,479	30,060	66,241	58,215
Avenue One Traffic Signal	2,343	2,402	1,244	1,002	3,484
Signal at Comm/Applegate	1,699	-	52,669	118,929	114,182
Signal at Bell Drive	1,699	-	5,420	11,889	12,064
Applegate Traffic Signal	1,699	-	5,420	11,889	11,828
Interest Earned	7,761	16,412	11,731	5,712	1,068
Traffic Signals and Optigons	7,104	808	2,565	5,642	4,849
Total Revenue	105,445	29,101	109,109	221,305	205,690
Expenditures					
<u>Fund 1015: Traffic Circulation Fund</u>					
Total Expenditures	-	-	-	-	-
Ending Balance	\$ 1,036,973	\$ 1,066,073	\$ 1,175,183	\$ 1,396,488	\$ 1,602,179

Table 11 details the status of each project identified in the 2003 Nexus Study, as well as the estimated start and completion date, estimated cost per the 2003 Nexus Study, and total DIF

used for the project to date. The estimated costs are based on findings from the 2003 Nexus Study. Current day project costs are significantly higher than the costs estimated in 2003. Therefore, the estimated costs may be insufficient to cover the current costs of completing the projects. The City intends to recalculate the estimated project costs to more accurately plan for the specified projects. The City has also abandoned several transportation facilities projects for which DIF was intended to be used.

Table 11: Transportation Facilities - Capital Improvement Expenditures and Project Status

Project Name	Status	Est. Start Date	Est. Completion Date	Estimated Cost	Total DIF spent on Improvements	% Impact Fee Funded
Bellevue Road Widening	Planned	2027	2029	\$ 3,312,000	\$ -	0%
Buhach Road Widening	Complete	Complete	Complete	\$ 572,400	\$ 230,595	40%
Sycamore Avenue	Abandoned	Abandoned	Abandoned	N/A	N/A	N/A
Bellevue Road Raised Median	Planned	2026	2027	\$ 528,000	\$ -	0%
Applegate Road	Abandoned	Abandoned	Abandoned	N/A	N/A	N/A
Avenue One & Avenue Two	Active	2008	2029	\$ 3,134,497	\$ -	0%
Bell Drive	Active	2012	2030	\$ 1,567,248	\$ -	0%
Commerce Avenue	Active	2012	2031	\$ 1,551,408	\$ -	0%
Giannini Road	Abandoned	Abandoned	Abandoned	N/A	N/A	N/A
Traffic Signals and Opticons	Active	2000	Ongoing	\$ 1,490,000	\$ -	0%

All figures in this table are as of August 2023.

¹To date, the City has expended approximately \$230,500 in transportation DIF funds to assist with the Buhach Road widening identified in the 2003 Nexus Study. This is less than the cost of the project; the remainder was funded by a developer as a condition of development. Progress has also been made by developers as a condition of development on Avenue One and Two, Bell Drive, Commerce Ave, and the traffic signals. Thus, DIF funds have not yet been utilized on those projects.

PARKS AND RECREATION IMPROVEMENTS

Citywide parks and recreation facilities, including the Atwater Youth Center, are funded with DIF collected for new development. According to the 2003 Nexus Study, the fees for parks and recreation facilities are as outlined in Table 12.

Table 12: Parks And Receptions Fees

Detached Single Family Residential (L Density)	\$2,382 / unit
Medium / High Density Residential	\$1,998 / unit

Table 13 summarizes changes in fund balance and qualifying DIF revenues and expenditures for parks and recreation facilities DIF fund between FY 2017-18 and FY 2021-22.

Table 13: Parks and Recreation Improvements DIF Statement of Revenues, Expenditures, and Changes in Fund Balance

	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22
Beginning Balance	\$ 1,703,750	\$ 1,999,720	\$ 2,059,337	\$ 1,898,721	\$ 1,817,205
Revenues					
<u>Fund 1020: Parks and Recreation Fund</u>					
Parks and Rec. Facility Tax	146,320	14,880	55,800	94,240	95,480
Parks Capital Improvement Tax	58,528	5,952	22,320	37,696	38,192
Youth Center Facility Tax	76,228	7,752	29,070	49,096	49,742
Interest Earned	14,894	31,033	20,365	6,571	1,909
Total Revenue	295,970	59,617	127,555	187,603	185,323
Expenditures					
<u>Fund 1020: Parks and Recreation Fund</u>					
Splash Pad at Veteran's Park			(288,171)	(269,119)	
Total Expenditures	-	-	(288,171)	(269,119)	-
Ending Balance	\$ 1,999,720	\$ 2,059,337	\$ 1,898,721	\$ 1,817,205	\$ 2,002,528

Table 14 details the status of each project identified in the 2003 Nexus Study, as well as the estimated start and completion date, estimated cost per the 2003 Nexus Study, and total DIF used for the project to date. The estimated costs are based on findings from the 2003 Nexus Study. Current day project costs are significantly higher than the costs estimated in 2003. Therefore, the estimated costs may be insufficient to cover the current costs of completing the projects. The City intends to recalculate the estimated project costs to more accurately plan for the specified projects.

Table 14: Parks and Recreation Improvements - Capital Improvement Expenditures and Project Status

Project Name	Status	Est. Start Date	Est. Completion Date	Estimated Cost	Total DIF spent on Improvements	% Impact Fee Funded
Additional 96 Acres of Parkland	Planned	2025	2030	\$9,600,000	\$ -	0%
96 Acre Parkland Improvements	Active	2020	2030	\$3,840,000	\$ 557,289	15%
Additional Youth Center	Planned	2028	2030	\$5,000,000	\$ -	0%

All figures in this table are as of August 2023.

¹The City used DIF funds to purchase a new splash pad at Veterans park in FYs 2019-20 and 2020-21 which is attributed to the Parkland Improvements identified in the 2003 Nexus Study.

PUBLIC SAFETY FACILITIES

The impact fees for public safety were calculated in 1995 and remained unchanged with the adoption of the 2003 Nexus Study. The 1995 study identified vehicles, equipment, station furniture, electronics, and other equipment as police improvements. Acquisition of these capital improvements allow the City to maintain the level of service provided to residents and employees prior to new development.

According to the 2003 Nexus Study, the fees for police facilities are as shown in Table 15.

Very Low Density Residential	\$401 / unit
Low Density Residential	\$401 / unit
Multi-Family Residential	\$46 / unit
Commercial	\$800 / acre
Business Park	\$569 / acre
Industrial	\$664 / acre
Institutional	\$796 / acre

Table 16 summarizes changes in fund balance and qualifying DIF revenues and expenditures for the public safety facilities DIF fund between FY 2017-18 and FY 2021-22.

	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22
Beginning Balance	\$ 66,510	\$ 115,627	\$ 122,520	\$ 142,005	\$ 176,885
Revenues					
<u>Fund 1091: Police Facility Impact Fee</u>					
Police Public Facility Fee	48,261	4,971	18,045	34,136	32,349
Interest Earned	856	1,922	1,440	743	160
Trans From Buhach Colony Fund 1050	-	-	-	-	48,285
Total Revenue	49,117	6,893	19,485	34,879	80,794
Expenditures					
<u>Fund 1091: Police Facility Impact Fee</u>					
Total Expenditures	-	-	-	-	-
Ending Balance	\$ 115,627	\$ 122,520	\$ 142,005	\$ 176,885	\$ 257,679

Table 17 details the status of each project identified in the 2003 Nexus Study, as well as the estimated start and completion date, estimated cost per the 2003 Nexus Study, and total DIF used for the project to date. The estimated costs are based on findings from the 2003 Nexus Study. Current day project costs are significantly higher than the costs estimated in 2003. Therefore, the estimated costs may be insufficient to cover the current costs of completing the projects. The City intends to recalculate the estimated project costs to more accurately plan for the specified projects.

Table 17: Public Safety Facilities - Capital Improvement Expenditures and Project Status

Project Name	Status	Est. Start Date	Est. Completion Date	Estimated Cost	Total DIF spent on Improvement	% Impact Fee Funded
Police building, vehicles, and equipment ¹	Active	2006	2030	\$ 1,941,485	\$ 894,931	46%

All figures in this table are as of August 2023.

¹The 2003 Nexus Study provides a broad description of the allowable uses of public safety DIF funds. It also defers to the 1995 City resolution regarding public facilities improvement fees for its justification of public safety DIF rates. Therefore, RSG utilizes the Justification of Building and Equipment Costs schedule from the 1995 resolution to determine the spending goal for public safety facilities improvements. Since 2006, the City has expended DIF funds on the development of a police substation, communications systems, and other public safety related equipment, all of which are allowable uses of public safety DIF funds pursuant to the 2003 Nexus Study's description.

FIRE PROTECTION FACILITIES

Improvement of fire protection facilities and the purchase of related equipment are funded with DIF collected for new development. The impact fees for fire protection facilities were calculated in 1995 and remained unchanged with the adoption of the 2003 Nexus Study. The 1995 study identified vehicles, equipment, station furniture, training materials, and other equipment as fire facility improvements. Acquisition of these capital improvements allow the City to maintain the level of service provided to residents and employees prior to the new development.

According to the 2003 Nexus Study, the fees for police facilities are as shown in Table 18.

Very Low Density Residential	\$520 / unit
Low Density Residential	\$520 / unit
Multi-Family Residential	\$59 / unit
Commercial	\$1,038 / acre
Business Park	\$738 / acre
Industrial	\$860 / acre
Institutional	\$1,032 / acre

Table 19 summarizes changes in fund balance and qualifying DIF revenues and expenditures for fire protection facilities DIF fund between FY 2017-18 and FY 2021-22.

	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22
Beginning Balance	\$ 5,357	\$ 68,382	\$ 76,233	\$ 100,632	\$ 145,117
Revenues					
<u>Fund 1093: Fire Facility Impact Fee</u>					
Fire Facility Impact Fee	62,584	6,652	23,400	43,880	41,950
Interest Earned	441	1,198	999	605	148
Transfer From Buhach Colony Fund 105C	-	-	-	-	62,715
Total Revenue	63,025	7,850	24,399	44,485	104,813
EXPENDITURES					
<u>Fund 1093: Fire Facility Impact Fee</u>					
Total Expenditures	-	-	-	-	-
Ending Balance	\$ 68,382	\$ 76,233	\$ 100,632	\$ 145,117	\$ 249,929

Table 20 details the status of each project identified in the 2003 Nexus Study, as well as the estimated start and completion date, estimated cost per the 2003 Nexus Study, and total DIF

used for the project to date. The estimated costs are based on findings from the 2003 Nexus Study. Current day project costs are significantly higher than the costs estimated in 2003. Therefore, the estimated costs may be insufficient to cover the current costs of completing the projects. The City intends to recalculate the estimated project costs to more accurately plan for the specified projects.

Project Name	Status	Est. Start Date	Est. Completion Date	Estimated Cost	Total DIF spent on Improvements	% Impact Fee Funded
Fire station, vehicles, and equipment ¹	Active	2006	2030	\$ 3,922,360	\$ 2,245,885	57%

All figures in this table are as of August 2023.

¹The 2003 Nexus Study provides a broad description of the allowable uses of fire protection DIF funds. It also defers to the 1995 City resolution regarding public facilities improvement fees for its justification of fire protection DIF rates. Therefore, RSG utilizes the Justification of Building and Equipment Costs schedule from the 1995 resolution to determine the spending goal for fire protection facilities improvements. Since 2006, the City has expended DIF funds on the development of a fire station and truck, which are allowable uses of fire protection DIF funds pursuant to the 2003 Nexus Study's description.

GENERAL GOVERNMENT CAPITAL FACILITIES

Facilities related to the general administration and management of the City are funded with DIF collected for new development. Construction or acquisition of these capital improvements allow the City to maintain the level of service provided to residents and employees prior to the new development.

According to the 2003 Nexus Study, the fees for general government capital facilities are as shown in Table 21.

Single Family Residential	\$378.76 / unit
Medium / High Density Residential	\$316.54 / unit
Non-Residential Land Use	\$949 / acre

Table 22 summarizes changes in fund balance and qualifying DIF revenues and expenditures for general government capital facilities DIF fund between FY 2017-18 and FY 2021-22.

	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22
Beginning Fund Balance	\$ 130,081	\$ 177,253	\$ 185,073	\$ 204,203	\$ 237,975
Revenues					
<u>Fund 1095: Government Building Facility</u>					
Government Building Facility Tax	45,843	4,922	17,044	32,772	30,911
Interest Earned	1,329	2,899	2,086	1,000	201
Total Revenue	47,172	7,821	19,130	33,772	31,112
Expenditures					
<u>Fund 1095: Government Building Facility</u>					
Total Expenditures	-	-	-	-	-
Ending Fund Balance	\$ 177,253	\$ 185,073	\$ 204,203	\$ 237,975	\$ 269,087

Table 23 details the status of each project identified in the 2003 Nexus Study, as well as the estimated start and completion date, estimated cost per the 2003 Nexus Study, and total DIF used for the project to date. The estimated costs are based on findings from the 2003 Nexus Study. Current day project costs are significantly higher than the costs estimated in 2003. Therefore, the estimated costs may be insufficient to cover the current costs of completing the projects. The City intends to recalculate the estimated project costs to more accurately plan for the specified projects.

Table 23: General Government Capital Facilities - Capital Improvement Expenditures and Project Status

Project Name	Status	Est. Start Date	Est. Completion Date	Estimated Cost	Total DIF spent on Improvements	% Impact Fee Funded
Administration Building	Planned	2025	2027	\$3,500,000	\$ -	0%
Second Wing Addition to City Hall	Planned	2024	2026	\$2,000,000	\$ -	0%

All figures in this table are as of August 2023.

DIF FUND RECONCILIATION

As identified in certain DIF statement tables throughout the report, the City has collected and spent funds on Non-DIF Revenues and Expenditures since FY 2017-18.

Table 24: Summary of Non-DIF Revenues and Expenditures Since FY 2017-18		
Development Impact Fee	Non-DIF Revenues	Non-DIF Expenditures
<u>Wastewater Facilities</u>		
FY 19-20	\$ 901	\$ -
FY 20-21	2,703	-
FY 21-22	3,181	-
Wastewater Facilities Subtotal	6,785	-
<u>Transportation Facilities</u>		
FY 17-18	-	(15,770)
FY 18-19	-	(3,000)
FY 20-21	-	(15,011)
FY 21-22	-	(101,110)
Transportation Facilities Subtotal	-	(134,891)
<u>Parks & Recreation Improvements</u>		
FY 17-18	-	(40,299)
FY 18-19	-	(39,269)
FY 19-20	-	(6,373)
FY 20-21	470,000	(17,087)
Parks & Recreation Improvements Subtotal	470,000	(103,028)
<u>Fire Protection Facilities</u>		
FY 17-18	-	(136)
FY 18-19	-	(111)
FY 19-20	-	(142)
FY 20-21	-	(128)
FY 21-22	-	(131)
Fire Protection Facilities Subtotal	-	(647)
Total	\$ 476,785	\$ (238,566)