



CITY OF RIO VISTA

Annual Development Impact and Five-Year Fee Report (AB1600)

Fiscal Year Ended June 30, 2020



TRANSMITTAL LETTER

January 19, 2021

The Honorable Mayor, Members of the City Council and Citizens of Rio Vista
Rio Vista, CA 94571

Dear Mayor, Members of the City Council and Citizens of Rio Vista:

State law requires any local agency that imposes development impact fees to prepare an annual report providing specific information about those fees. Therefore, in accordance with the provisions of the California Government Code Section 66006 (b) and 66001 (d), as amended by Assembly Bill (AB) 518 and Senate Bill (SB) 1693, I hereby submit the Development Impact Fee (DIF) Report for the City of Rio Vista, California for the fiscal year (FY) ended June 30, 2020.

DIFs are charged by local governmental agencies in connection with approval of development projects. The purpose of these fees is to defray all or a portion of the cost of public facilities related to the development project and general plan update. The legal requirements for enactment of a DIF program are set forth in Government Code §§ 66000- 66025 (the "Mitigation Fee Act"), the bulk of which was adopted as 1987's AB 1600 and thus commonly referred to as "AB 1600 requirements".

In Rio Vista, DIFs are collected at the time a building permit is issued for the purpose of mitigating the impacts caused by new development on the City's infrastructure. Fees are used to finance the acquisition, construction and improvement of public facilities needed as a result of this new development. A separate fund or account has been established to account for the impact of new development on each of the following types of public facilities: Roadway, Parks and Recreation, Municipal Improvement, and General Plan Revision.

California Government Code Section 66006 (b) (2) requires the City prepare and make available to the public the DIF Report at the next regularly scheduled public meeting not less than 15 days after this information is made available to the public. This report was filed with the City Clerk's office and available for public review on January 4, 2021.

Respectfully submitted,

Robert Hickey
City Manager

- Identify the purpose to which the fee is to be put.
- Demonstrate a reasonable relationship between the fee and purpose for which it is charged.
- Identify all sources and amounts of funding anticipated to complete financing in incomplete improvements.
- Designate the approximate dates on which the funding is expected to be deposited into the appropriate account or fund.

As of June 30, 2020, the City's Roadway, Municipal Improvement, and General Plan Revision DIF Funds report funds held past the fifth year of first deposit; therefore, the City is reporting the following findings relating to these DIF Funds:

1. Roadway DIF Fund

- The available funds are intended for the Solano Transportation Authority (STA) State Route (SR) 12 and Church Road Project. Currently, this project has completed the Project Approval/Environmental Document (PA/ED) process for a cost of \$500,000 with \$100,000 being provided with Regional Traffic Impact Fee (RTIF) funding. The balance of \$400,000 were funded by the Roadway DIF Fund. An additional \$400,000 are required for the Preliminary Design of the future construction.
- The purpose of the Roadway DIF is to provide necessary funding for major street widening and reconstruction, traffic signals, transit facilities, bike paths, bridge widening, and similar improvements. The SR12/Church Road Project is part of the Major State Highway Operations & Protection Program (SHOPP) managed by Caltrans. The purpose of the project is to reduce the number of rear-end collisions and improve the safety and operational characteristics at the intersection. Improvements may include the addition of left turn lanes, acceleration/deceleration lanes for right turns, realigning the intersection to eliminate the offset between Church and Amerada Road, Summerset to Rio Vista Bridge, and Downtown Rio Vista Main Street Improvements.
- The current total project budget is \$800,000 for the PA/ED and Design Phase, and is, at this time, projected to be completely funded by Roadway DIFs.
- This project cannot move forward until sufficient DIF funds are available to complete the Design Phase, which is currently projected to be in FY 2024/25.

2. Municipal Improvement DIF Fund

- The available funds are intended for the Public Safety Facility Project. Currently, Phase I Design of this project is expected to commence in FY 2025/26.
- The purpose of the Municipal Improvement DIF is to provide necessary funding for police, fire and general city facilities and equipment to serve the needs of, and address the impacts from new residential, industrial, commercial, office and other development. The Public Safety Facility Project will construct an approximately 2.3 acres of City vacant land located adjacent to church road and airport road, which could improve city's public safety professionals' readiness.
- The current total project budget is \$8,000,000 and is, at this time, projected to be completely funded by Municipal Improvement DIFs.

- This project cannot move forward until the City determines staffing and equipment levels through a projected Master Plan period, and, from these projections, analyze the City's operations, and determine the physical space required to contain these operational needs. It is anticipated that this Space Needs Assessment and Site Master Planning will be completed in FY 2021/22; however, project construction cannot begin until sufficient DIF funds are available to complete the project, which is currently projected to be in FY 2025/26.

3. General Plan Revision DIF Fund

- The available funds are intended for future General Plan Revision Project, which involves a review of existing conditions, development of a refined vision for the City, and establishment of goals and guiding principles towards reaching this vision of Rio Vista. Currently, this project cannot move forward until sufficient funds are available.
- The current total project budget is \$1,200,000 and is, at this time, projected to be completely funded by General Plan Revision DIFs.

C. ADDITIONAL NOTES

The State of California Government Code Section 66002 states that local agencies that have developed a fee program may adopt a CIP indicating the approximate location, size and timing of projects, plus an estimate for the cost of all facilities or improvements to be financed by fees. A formal CIP is recommended, at a minimum, as a five-year plan. The City produces a five-year CIP which helps to maintain and support the City's General Plan as well as identify situations where infrastructure is needed to accommodate the planned development. The City's adopted 2019/20 – 2023/24 Capital Improvement Program can be found in the Adopted Budget of FY2020/21 from page 118 to 153 on the City's website at <http://riovistacity.com/>. The City is in the process of developing a capital improvement plan for 5-year, 10-year, and 15-year.

D. FUNDING OF INFRASTRUCTURE

The adopted budget of FY2020/21 CIP section identifies all funding sources and amounts for individual projects through FY 2023/24. The CIP is updated annually to reflect the current infrastructure needs of the City. As a CIP project is identified, the project is evaluated to determine the portion of the project that will service existing residents and businesses versus new development.

Once the determination of use is made, the percentage of use attributable to new development is then funded by the appropriate development impact fee based on the type of project. The percentage of use associated with existing residents or businesses are funded from other appropriate sources as identified on each individual project sheet in the CIP. Estimated construction start dates for projects are adjusted, as needed, to reflect the needs of the community.

DESCRIPTION OF DEVELOPMENT IMPACT FEES AND ESTABLISHING A REASONABLE RELATIONSHIP BETWEEN THE FEE AND THE PURPOSE FOR WHICH IT IS CHARGED

Roadway Development Impact Fee – The purpose of this fee is to provide for costs of major street widening and reconstruction, traffic signals, transit facilities, bike paths, bridge widening, and similar improvements related to new development in accordance with the development forecast under the general plan.

Parks and Recreation Development Impact Fee – The purpose of the parks and recreation facilities impact fee is to provide a variety of parks, trails, recreation facilities and park improvement projects such as tennis courts, soccer, ball fields and the like. As development and population increases, park and recreation facilities, inadequate to serve the city, could occur which have potential for adversely affecting the general well-being of city residents. In order to address this potential and to meet city recreation standards it is appropriate that new development pay for additional park facilities and recreation development attributable to development impacts.

Municipal Improvement Development Impact Fee – The purpose of the municipal facilities fee is to provide for police, fire and general city facilities and equipment to serve the needs of, and address the impacts from new residential, industrial, commercial, office and other development.

- a. The municipal facilities fee has three components. The first component is to provide police protection by providing for the costs associated with a police facility building and equipment to serve additional demands for police services. Based upon a review of the city's land use forecasts, the city has determined that the anticipated residential, commercial, office and other development will adversely impact upon the department's ability to maintain existing levels of police and safety services. The department has demonstrated the demand for new facilities to provide city-wide service in response to the projected development throughout the city.
- b. The second component of the municipal facilities fee is included to provide fire protection and paramedic services by providing for the cost associated with fire stations, firefighting and paramedic equipment to serve the additional demands for fire services from new development. There is a demand for new fire stations and equipment in response to development identified in the general plan. Evidence indicates that the demand is directly related to the impacts of new development and is necessary to maintain adequate levels of fire protection, suppression and paramedic activities and to provide required response times to the area served and to maintain reasonable insurance rates for the affected property owners.
- c. The third component of the municipal facilities fee relates to other governmental services. This portion of the fee will be used for buildings and equipment for all city departments, other than police and fire, and those costs of new development not accounted for through other development impact fees. Examples of such buildings and facilities include community and recreation centers, community swimming pool, senior center, library branch, City Hall and/or Civic Center, and other capital facilities needed to provide various governmental services. With an increase in residential, industrial, commercial or other

development, the complexity and size of general city services will increase which will be reflected in the demand for additional operation and maintenance activities that will require new and/or expanded facilities and equipment.

General Plan Revision Development Impact Fee – The Rio Vista General Plan Update will involve a review of existing conditions, development of a refined vision for the City, and establishment of goals and guiding principles towards reaching this vision of Rio Vista. Community involvement is essential throughout the process, and the City welcomes the community to follow and contribute to the Rio Vista General Plan Update.

CURRENT FEE SCHEDULE

A. Roadway Development Impact Fee – Per City Council Resolution 2014-062

| Unit Type | Classification | Per Unit | Per 1,000 Sq. Ft |
|-----------------|-----------------------------|----------|------------------|
| Residential | Single-family Dwelling Unit | \$3,416 | - |
| Residential | Multi-family Dwelling Unit | \$2,104 | - |
| Residential | Senior Dwelling Unit | \$884 | - |
| Non-residential | Commercial | | \$4,697 |
| Non-residential | Office | | \$5,551 |
| Non-residential | Industrial | | \$3,813 |

B. Parks and Recreation Development Impact Fee - Per City Council Resolution 2014-062

| Unit Type | Classification | Per Unit |
|-------------|-----------------------------|----------|
| Residential | Single-family Dwelling Unit | \$4,920 |
| Residential | Multi-family Dwelling Unit | \$2,984 |
| Residential | Senior Dwelling Unit | \$2,984 |

C. Municipal Improvement Development Impact Fee - Per City Council Resolution 2014-062

| Unit Type | Classification | Per Unit/ 1,000 Sq. Ft * | | | Total |
|-----------------|-----------------------------|--------------------------|---------|--------|---------|
| | | Municipal | Fire | Police | |
| Residential | Single-family Dwelling Unit | \$2,126 | \$1,277 | \$787 | \$4,190 |
| Residential | Multi-family Dwelling Unit | \$1,289 | \$774 | \$477 | \$2,540 |
| Residential | Senior Dwelling Unit | \$1,289 | \$774 | \$477 | \$2,540 |
| Non-residential | Commercial | \$720 | \$963 | \$267 | \$1,950 |
| Non-residential | Office | \$548 | \$731 | \$203 | \$1,482 |
| Non-residential | Industrial | \$324 | \$434 | \$120 | \$878 |

*Fee per dwelling unit for residential development, per 1,000 square feet for nonresidential development.

D. General Plan Revision Development Impact Fee - Per City Council Resolution 2003-04

| Unit Type | Classification | Per Unit | Per Acre |
|-----------------|-----------------------------|----------|----------|
| Residential | Single-family Dwelling Unit | \$90.27 | - |
| Residential | Multi-family Dwelling Unit | \$25.00 | - |
| Non-residential | Non-residential | - | \$425.00 |



Financial Summary Report

Statement of Revenues, Expenditures and Changes in Fund Balance

For the Year Ended June 30, 2020

Development Impact Fees

| Description | Roadway | Parks and Recreation | Municipal Improvement | General Plan |
|--|-------------------|----------------------|-----------------------|-------------------|
| REVENUES | | | | |
| Fees | \$ 75,771 | \$ 117,844 | \$ 262,493 | \$ 5,908 |
| Interest | 4,370 | 15,172 | 87,400 | 1,981 |
| Other Revenues | - | - | - | - |
| Total Revenues | 80,141 | 133,016 | 349,893 | 7,890 |
| EXPENDITURES | | | | |
| Expenditures | 299 | 276,740 | 106,678 | - |
| Total Expenditures | 299 | 276,740 | 106,678 | - |
| REVENUES OVER (UNDER) | | | | |
| EXPENDITURES | 79,842 | (143,724) | 243,214 | 7,890 |
| Fund Balance, Beginning of Year | 282,108 | 1,018,977 | 6,378,430 | 143,053 |
| Fund Balance, End of Year | \$ 361,950 | \$ 875,253 | \$ 6,621,644 | \$ 150,943 |



Roadway Impact Fund

Statement of Revenues, Expenditures and Changes in Fund Balance
Last Five Fiscal Years

| Description | FY 2015/16 | FY 2016/17 | FY 2017/18 | FY 2018/19 | FY 2019/20 |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|
| REVENUES | | | | | |
| Fees | \$ 26,566 | \$ 26,001 | \$ 26,411 | \$ 56,609 | \$ 75,771 |
| Interest | 1,402 | 1,309 | 2,300 | 3,951 | 4,370 |
| Other Revenues | - | - | - | - | - |
| Total Revenues | <u>27,968</u> | <u>27,310</u> | <u>28,711</u> | <u>60,560</u> | <u>80,141</u> |
| EXPENDITURES | | | | | |
| Expenditures | 268,891 | 41,447 | 38,499 | - | 299 |
| Total Expenditures | <u>268,891</u> | <u>41,447</u> | <u>38,499</u> | <u>-</u> | <u>299</u> |
| REVENUES OVER (UNDER) | | | | | |
| EXPENDITURES | (240,923) | (14,137) | (9,788) | 60,560 | 79,842 |
| Fund Balance, Beginning of Year | <u>486,396</u> | <u>245,473</u> | <u>231,336</u> | <u>221,548</u> | <u>282,108</u> |
| Fund Balance, End of Year | <u>\$ 245,473</u> | <u>\$ 231,336</u> | <u>\$ 221,548</u> | <u>\$ 282,108</u> | <u>\$ 361,950</u> |

Five-Year Revenue Test Using First In First Out Method ⁽¹⁾

| | | | | | |
|--------------------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| Revenue Available: | | | | | |
| Current Fiscal Year | \$ 27,968 | \$ 27,310 | \$ 28,711 | \$ 60,560 | \$ 80,141 |
| Prior Fiscal year (2-yr Old Funds) | 23,782 | 27,968 | 27,310 | 28,711 | 60,560 |
| Prior Fiscal year (3-yr Old Funds) | 1,492 | 23,782 | 27,968 | 27,310 | 28,711 |
| Prior Fiscal year (4-yr Old Funds) | 1,799 | 1,492 | 23,782 | 27,968 | 27,310 |
| Prior Fiscal year (5-yr Old Funds) | 4,121 | 1,799 | 1,492 | 23,782 | 27,968 |
| In Excess of Five Prior Fiscal Years | 186,312 ⁽²⁾ | 148,985 ⁽²⁾ | 112,285 ⁽²⁾ | 113,778 ⁽²⁾ | 137,261 ⁽²⁾ |
| Total Revenue Available | <u>\$ 245,473</u> | <u>\$ 231,336</u> | <u>\$ 221,548</u> | <u>\$ 282,108</u> | <u>\$ 361,950</u> |

Result: Five-Year Revenue test met in accordance with Government Code 66001 (d).

Notes:

(1) In using the revenue and expenditure reports to report fees that have been held past the fifth year of first deposit, the total revenues received over the five-year period must be subtracted from the ending fund balance. Any fund balance in excess of the prior five years' revenue must have findings reported in accordance with Government Code 66001 (d). See Pages 2 to 4.

(2) The Roadway Impact Fund reports funds being held past the fifth year of first deposit. These funds are intended for the Solano Transportation Authority (STA) State Route 12 and Church Road Project, with a total project budget of \$800,000 for preliminary environmental study and design work. The project cannot move forward until sufficient funds are available. See page 3.

**Parks and Recreation Impact Fund****Statement of Revenues, Expenditures and Changes in Fund Balance**
Last Five Fiscal Years

| Description | FY 2015/16 | FY 2016/17 | FY 2017/18 | FY 2018/19 | FY 2019/20 |
|--|-------------------|-------------------|-------------------|---------------------|-------------------|
| REVENUES | | | | | |
| Fees | \$ 183,166 | \$ 138,358 | \$ 343,601 | \$ 657,863 | \$ 117,844 |
| Interest | 3,209 | 4,327 | 7,489 | 14,186 | 15,172 |
| Other Revenues ⁽¹⁾ | - | 4,200 | - | - | - |
| Total Revenues | <u>186,375</u> | <u>146,884</u> | <u>351,090</u> | <u>672,049</u> | <u>133,016</u> |
| EXPENDITURES | | | | | |
| Expenditures | 94,011 | 67,794 | 812,109 | 153,306 | 276,740 |
| Total Expenditures | <u>94,011</u> | <u>67,794</u> | <u>812,109</u> | <u>153,306</u> | <u>276,740</u> |
| REVENUES OVER (UNDER) | | | | | |
| EXPENDITURES | 92,365 | 79,090 | (461,019) | 518,743 | (143,724) |
| Fund Balance, Beginning of Year | <u>789,797</u> | <u>882,162</u> | <u>961,252</u> | <u>500,233</u> | <u>1,018,977</u> |
| Fund Balance, End of Year | <u>\$ 882,162</u> | <u>\$ 961,252</u> | <u>\$ 500,233</u> | <u>\$ 1,018,977</u> | <u>\$ 875,253</u> |

Five-Year Revenue Test Using First In First Out Method ⁽²⁾

| | | | | | |
|--------------------------------------|-------------------|-------------------|-------------------|---------------------|-------------------|
| Revenue Available: | | | | | |
| Current Fiscal Year | \$ 186,375 | \$ 146,884 | \$ 351,090 | \$ 672,049 | \$ 133,016 |
| Prior Fiscal year (2-yr Old Funds) | 147,674 | 186,375 | 146,884 | 346,927 | 742,236 |
| Prior Fiscal year (3-yr Old Funds) | 97,832 | 147,674 | 2,258 | - | - |
| Prior Fiscal year (4-yr Old Funds) | 103,117 | 97,832 | - | - | - |
| Prior Fiscal year (5-yr Old Funds) | 18,735 | 103,117 | - | - | - |
| In Excess of Five Prior Fiscal Years | 328,429 | 279,370 | - | - | - |
| Total Revenue Available | <u>\$ 882,162</u> | <u>\$ 961,252</u> | <u>\$ 500,233</u> | <u>\$ 1,018,977</u> | <u>\$ 875,253</u> |

Result: Five-Year Revenue test met in accordance with Government Code 66001 (d).

Notes:

(1) Other revenues include donations from citizen for plaque.

(2) In using the revenue and expenditure reports to report fees that have been held past the fifth year of first deposit, the total revenues received over the five-year period must be subtracted from the ending fund balance. Any fund balance in excess of the prior five years' revenue must have findings reported in accordance with Government Code 66001 (d). See Pages 2 to 4.



Municipal Improvement Impact Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Last Five Fiscal Years

| Description | FY 2015/16 | FY 2016/17 | FY 2017/18 | FY 2018/19 | FY 2019/20 |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|
| REVENUES | | | | | |
| Fees | \$ 460,313 | \$ 434,563 | \$ 770,485 | \$ 1,121,444 | \$ 262,493 |
| Interest | 11,325 | 23,645 | 47,775 | 88,322 | 87,400 |
| Other Revenues | - | - | - | - | - |
| Total Revenues | <u>471,639</u> | <u>458,209</u> | <u>818,260</u> | <u>1,209,766</u> | <u>349,893</u> |
| EXPENDITURES | | | | | |
| Expenditures | 25,369 | 290,612 | 295,242 | 226,995 | 106,678 |
| Total Expenditures | <u>25,369</u> | <u>290,612</u> | <u>295,242</u> | <u>226,995</u> | <u>106,678</u> |
| REVENUES OVER (UNDER) | | | | | |
| EXPENDITURES | 446,269 | 167,597 | 523,018 | 982,771 | 243,214 |
| Fund Balance, Beginning of Year | <u>4,258,775</u> | <u>4,705,044</u> | <u>4,872,641</u> | <u>5,395,659</u> | <u>6,378,430</u> |
| Fund Balance, End of Year | <u>\$ 4,705,044</u> | <u>\$ 4,872,641</u> | <u>\$ 5,395,659</u> | <u>\$ 6,378,430</u> | <u>\$ 6,621,644</u> |

Five-Year Revenue Test Using First In First Out Method ⁽¹⁾

| | | | | | |
|--------------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|
| Revenue Available: | | | | | |
| Current Fiscal Year | \$ 471,639 | \$ 458,209 | \$ 818,260 | \$ 1,209,766 | \$ 349,893 |
| Prior Fiscal year (2-yr Old Funds) | 458,951 | 471,639 | 458,209 | 818,260 | 1,209,766 |
| Prior Fiscal year (3-yr Old Funds) | 311,357 | 458,951 | 471,639 | 458,209 | 818,260 |
| Prior Fiscal year (4-yr Old Funds) | 330,912 | 311,357 | 458,951 | 471,639 | 458,209 |
| Prior Fiscal year (5-yr Old Funds) | 61,164 | 330,912 | 311,357 | 458,951 | 471,639 |
| In Excess of Five Prior Fiscal Years | <u>3,071,021 ⁽²⁾</u> | <u>2,841,573 ⁽²⁾</u> | <u>2,877,243 ⁽²⁾</u> | <u>2,961,606 ⁽²⁾</u> | <u>3,313,878 ⁽²⁾</u> |
| Total Revenue Available | <u>\$ 4,705,044</u> | <u>\$ 4,872,641</u> | <u>\$ 5,395,659</u> | <u>\$ 6,378,430</u> | <u>\$ 6,621,644</u> |

Result: Five-Year Revenue test met in accordance with Government Code 66001 (d).

Notes:

(1) In using the revenue and expenditure reports to report fees that have been held past the fifth year of first deposit, the total revenues received over the five-year period must be subtracted from the ending fund balance. Any fund balance in excess of the prior five years' revenue must have findings reported in accordance with Government Code 66001 (d). See Pages 2 to 4.

(2) The Municipal Improvement Impact Fund reports funds being held past the fifth year of first deposit. These funds are intended for the Public Safety Facility Project, CIP Project PS001, with a total project budget of \$8,000,000. This project cannot move forward until the Space Needs Assessment completes and sufficient funds are available to complete the project. See pages 3 to 4.



General Plan Revision Impact Fund

Statement of Revenues, Expenditures and Changes in Fund Balance
Last Five Fiscal Years

| Description | FY 2015/16 | FY 2016/17 | FY 2017/18 | FY 2018/19 | FY 2019/20 |
|--|------------------|------------------|-------------------|-------------------|-------------------|
| REVENUES | | | | | |
| Fees | \$ 15,320 | \$ 15,820 | \$ 21,202 | \$ 20,864 | \$ 5,908 |
| Interest | 267 | 513 | 1,130 | 1,895 | 1,981 |
| Other Revenues | - | - | - | - | - |
| Total Revenues | <u>15,586</u> | <u>16,333</u> | <u>22,332</u> | <u>22,759</u> | <u>7,890</u> |
| EXPENDITURES | | | | | |
| Expenditures | - | - | - | - | - |
| Total Expenditures | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| REVENUES OVER (UNDER) | | | | | |
| EXPENDITURES | 15,586 | 16,333 | 22,332 | 22,759 | 7,890 |
| Fund Balance, Beginning of Year | <u>66,043</u> | <u>81,629</u> | <u>97,962</u> | <u>120,294</u> | <u>143,053</u> |
| Fund Balance, End of Year | <u>\$ 81,629</u> | <u>\$ 97,962</u> | <u>\$ 120,294</u> | <u>\$ 143,053</u> | <u>\$ 150,943</u> |

Five-Year Revenue Test Using First In First Out Method ⁽¹⁾

| | | | | | |
|--------------------------------------|------------------|------------------|-------------------|-------------------|-----------------------|
| Revenue Available: | | | | | |
| Current Fiscal Year | \$ 15,586 | \$ 16,333 | \$ 22,332 | \$ 22,759 | \$ 7,890 |
| Prior Fiscal year (2-yr Old Funds) | 14,081 | 15,586 | 16,333 | 22,332 | 22,759 |
| Prior Fiscal year (3-yr Old Funds) | 10,314 | 14,081 | 15,586 | 16,333 | 22,332 |
| Prior Fiscal year (4-yr Old Funds) | 9,898 | 10,314 | 14,081 | 15,586 | 16,333 |
| Prior Fiscal year (5-yr Old Funds) | 1,833 | 41,648 | 51,962 | 66,043 | 15,586 |
| In Excess of Five Prior Fiscal Years | 29,917 | - | - | - | 66,043 ⁽²⁾ |
| Total Revenue Available | <u>\$ 81,629</u> | <u>\$ 97,962</u> | <u>\$ 120,294</u> | <u>\$ 143,053</u> | <u>\$ 150,943</u> |

Result: Five-Year Revenue test met in accordance with Government Code 66001 (d).

Notes:

(1) In using the revenue and expenditure reports to report fees that have been held past the fifth year of first deposit, the total revenues received over the five-year period must be subtracted from the ending fund balance. Any fund balance in excess of the prior five years' revenue must have findings reported in accordance with Government Code 66001 (d). See Pages 2 to 4.

(2) The General Plan Revision Impact Fund reports funds being held past the fifth year of first deposit. These funds are intended for the future General Plan Revision Project, with a total project budget of \$1,200,000. This project cannot move forward until sufficient funds are available to complete the project. See page 4.



NOTES TO THE DEVELOPMENT IMPACT FEE REPORT

The Note addresses the items required by California Government Code Section 66006 (b) to provide information on any interfund transfer made from a DIF account or fund, including the public improvement on which the transferred will be expended.

INTERFUND TRANSFER

Transfers between funds during fiscal year ended June 30, 2020 were as follows:

| Transfer from DIF Fund | Transfer to CIP Fund | Project | Amount |
|------------------------|----------------------|---------------------------|-------------------|
| Municipal Improvements | Capital Projects | ABM Energy Saving Project | \$ 68,917 |
| | | Public Safety Facility | 9,700 |
| | | City Hall ADA Remodel | 28,061 |
| | | | <u>\$ 106,678</u> |
| Parks and Recreation | Capital Projects | Boat Launch Facility | 64,404 |
| | | LGI Neighborhood Park | 7,823 |
| | | Bruning Park Improvement | 182,343 |
| | | Bike & Pedestrian Pathway | 22,171 |
| | | <u>\$ 276,740</u> | |



DEVELOPMENT IMPACT FEE PROJECT IDENTIFICATION

The Development Impact Fee Project Identification table, on page 15, illustrates the following reporting requirements defined by California Government Code Section 66006 (b):

- An 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 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.

All of the current projects including all funding sources and approximate dates of funding can be found in the Adopted Budget of FY2020/21 from page 118 to 153 on the City's website at <http://riovistacity.com/>



DEVELOPMENT IMPACT FEE PROJECT IDENTIFICATION

Development Impact Fee Project Identification As of June 30, 2020

| Project Number | Current Projects | Project Phase | Construction | | Estimated Project Cost ⁽¹⁾ | Development Impact Fees | | Estimated % of Project Funded with Fees ⁽²⁾ |
|--|---|---------------|-----------------------------------|---------------------------|---------------------------------------|-------------------------------|--------------------------------|--|
| | | | Estimated Construction Start Date | Estimated Completion Date | | Budget To Date ⁽¹⁾ | Funding To Date ⁽¹⁾ | |
| Roadway Impact Fund | | | | | | | | |
| | HWY 12/Church Road STA Project | Preliminary | 2013/14 | 2026/27 | 800,000 | 800,000 | 400,000 | 100% |
| | Total Roadway Impact Fee | | | | \$ 800,000 | \$ 800,000 | \$ 400,000 | |
| Parks and Recreation Impact Fund | | | | | | | | |
| | PW002 Boat Launch Ramp | Construction | 2014/15 | 2020/21 | 1,897,873 | 146,055 | 146,055 | 8% |
| | PW021 LGI Neighborhood Park Improvement | Construction | 2020/21 | 2020/21 | 442,233 | 442,233 | 442,233 | 100% |
| | PW022 LGI - 18 acre Community Park ⁽³⁾ | Preliminary | 2025/26 | 2027/28 | 2,000,000 | 783,640 | 157,767 | 39% |
| | PW023 Buena Vista Park Study | Preliminary | 2020/21 | 2020/21 | 50,000 | 50,000 | 50,000 | 100% |
| | Total Parks and Recreation Impact Fee | | | | \$ 4,390,106 | \$ 1,421,928 | \$ 796,055 | |
| Municipal Improvement Impact Fund | | | | | | | | |
| | CC002 City Hall ADA Remodel | Construction | 2018/19 | 2022/23 | 250,000 | 250,000 | 59,000 | 100% |
| | PW002 Boat Launch Ramp | Construction | 2014/15 | 2020/21 | 1,897,873 | 240,841 | 240,841 | 13% |
| | PW006 Citywide Energy Efficiency Program | Construction | 2018/19 | 2020/21 | 3,577,189 | 1,754,300 | 242,346 | 49% |
| | PS001 Public Safety Facility Project ⁽³⁾ | Preliminary | 2025/26 | 2027/28 | 8,000,000 | 8,000,000 | 38,800 | 100% |
| | Total Municipal Improvement Impact Fee | | | | \$ 13,725,062 | \$ 10,245,141 | \$ 580,987 | |
| General Plan Revision Impact Fund | | | | | | | | |
| | General Plan Revision ⁽³⁾ | Preliminary | 2024/25 | 2026/27 | 1,200,000 | 1,200,000 | 150,943 | 100% |
| | Total General Plan Revision Impact Fee | | | | \$ 1,200,000 | \$ 1,200,000 | \$ 150,943 | |
| | Total Project Funding | | | | \$ 20,115,168 | \$ 13,667,069 | \$ 1,927,985 | |

- (1) Estimated Project Cost, Budget to Date and Funding to Date amounts are from the FY2020-21 Adopted Budget and subsequent appropriation approved by the City Council. Budget to Date and Funding to Date include Development Impact Fee amounts only. For information on additional funding sources, please see Adopted Budget FY2020/21.
- (2) Estimated funding with development impact fees may include funding that is anticipated to occur in future years and will be budgeted accordingly in future years' Capital Improvement Programs.
- (3) The estimated project costs are a tentative cost estimate with no supporting bidder information as reference.