

Date: February 10, 2022
Council Action Date: February 28, 2022

TO: Honorable Mayor and City Council

FROM: Alex D. McIntyre, City Manager
Michael Coon, Finance and Technology Director

SUBJECT: Accept and Approve the Local Agency Developer Improvement Fee Report, Fiscal Year Ended June 30, 2021

SUMMARY

The California Government Code sets forth legal requirements for the enactment, retention, and annual reporting of developer fee programs. Finance staff has prepared the required annual reporting, which is attached. This action will enable the City to retain the fees collected and allow staff to correct the deficiencies that have been identified in special studies or Council policies related to approved development projects.

RECOMMENDATIONS

Per the California Government Code, and as specifically required by the Mitigation Fee Act and the Quimby Act:

- a. Accept the City's annual report and findings regarding developer fees; and
- b. Approve the reauthorization of the intended use of retained funds collected for improvements that remain unspent for more than five years.

DISCUSSION/ANALYSIS

Legislative Background

Development Impact Fees are a monetary exaction, other than a tax or special assessment, which is charged by a local governmental agency to an applicant in connection with the 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. The Mitigation Fee Act, set forth in Government Code Sections 66000 et seq. (commonly referred to as "AB 1600"), outlines specific actions to be taken by local agencies when they impose these fees. The local agency must follow certain reporting and accounting

requirements in connection with AB 1600; the alternative to this is to refund the fees to the property owners of record. Therefore, City Staff analyzes, compiles, and reports against the status of the development projects subject to AB 1600 on an annual basis until final completion of the respective projects.

Separately, Section 66477 of the California Government Code, otherwise known as the Quimby Act, establishes requirements for how the City will use land and/or developer fees to develop park and recreational facilities. The fees are collected as dedication in-lieu for parks and recreation improvements. The Quimby Act requires the City to: develop a schedule specifying how, when, and where it will use the land or fees or both to develop park and recreational facilities to serve residents of a specified subdivision; and commit any fees to approved projects within five years of the date they were collected. (Government Code Section 66477(a)(6)(A)(i)).

Mitigation Fee Act Annual Reporting Requirements

Local agencies must prepare an annual report that contains the following information:

- (A) A brief description of the type of fee in the account or fund;
- (B) The amount of the fee¹;
- (C) The beginning and ending balance of the account or fund;
- (D) The amount of fees collected, and interest earned;
- (E) An identification of each public improvement upon which the 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;
- (F) Identification of approximate project start dates once sufficient fees are collected to fully fund the project and the public improvement remains incomplete;
- (G) 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;
- (H) The amount of refunds made pursuant to subdivision (e) of Section 66001 and any allocations pursuant to subdivision (f) of Section 66001.

Moreover, Government Code Section 66001(d) requires that for the fifth year following the first deposit into a Development Impact Fee account or fund, and every five years thereafter, the local agency shall make the following findings with respect to that portion of the account or fund remaining unexpended, whether committed or uncommitted:

1. Identify the purpose for which the fee is to be expended;
2. Demonstrate a reasonable relationship between the fee and the purpose for which it is charged;

¹ Fee formulas are found in the authorizing document.

3. Identify all sources and amounts of funding anticipated to complete financing for incomplete improvements;
4. Designate the approximate dates on which the funding referred to in item 3 above is expected to be deposited into the appropriate account or fund.

Quimby Act Requirements

While there are no Quimby Fee reporting requirements, including them in this report demonstrates the requirement that the fees be committed within five years after payment (Code Section 66477).

Program Background

Improvements to the City's infrastructure are identified to meet current needs and to accommodate future growth. The governing document identifying these improvements may be an Environmental Impact Report, a master plan, the results of a deficiency study, or a specific City Council action. The improvements are categorized as short term or long-term improvements and then prioritized based on need. Many of the short-term improvements are constructed by the City. Some improvements may be constructed by developers as part of new development. The long-term improvements will be undertaken by the City when funding is adequate, and the improvement is needed.

New development that benefits from a particular improvement pays its pro rata share of that improvement. Usually, the pro rata share (fee) collected does not fully fund the infrastructure deficiency and other City resources are included. When an improvement benefitting a property has been constructed by the City, the new development's pro rata share (fee) reimburses the City. If a developer has constructed an improvement, they receive reimbursement fees collected by the City from other developments. For relevant projects, the attached schedules (Exhibits A-L) show how much of the project was funded with fees.

The dates of improvement are dependent upon the rate of development and the collection of sufficient revenues to complete the improvement. The attached schedules (Exhibits A-L) define the project status for each fee collected for those projects completed, in process, and identified in the Capital Improvement Plan. Those that remain are reserved for their intended purpose.

Summary Report Findings

This action reports annual fee information as required by the California Government Code for Fiscal Year 2020-21 deposit balances and identifies improvements to be constructed using retained fee revenues. Fiscal Year 2020-2021 developer fees were reviewed, and it was found that all fees collected were appropriate for correcting the noted deficiencies and the retained balances are still required to correct deficiencies in the future.

In addition, tracking and documentation of new deposits is regularly occurring within the Community Development, Land Development, and Water Departments. Staff will continue to review the existing and aged deposits, and process refunds or assign as revenue as appropriate.

FINANCIAL IMPACT

Provided the Council accepts the report and approves the reauthorization of the intended use of retained deposits, there will be no incremental financial impact. If the Council chooses not to accept the report findings and does not reauthorize the use of funds related to any or all fee deposits, it is required to refund, on a pro rata basis to the current record owner(s), the unexpended portion of the fee and any interest accrued thereon.

Prepared by: Vivien Avella, Assistant Finance Director and Treasurer
Terri Johnson, Accounting Manager
Jason Williams, Senior Accountant

ATTACHMENT:

Local Agency Developer Improvement Fee Report: AB 1600 & Quimby Act, Fiscal Year Ended June 30, 2021

Exhibits:

- 1 Fiscal Information Summary
- A Capital Improvement Deficiency Study Areas
- B Developer Agreements Approved after January 1, 2004
- C Project Specific Improvements
- D Benefit Areas / Reimbursement Agreements
- E Service Area Park Mitigation Fees
- F Traffic Mitigation Fees
- G Air Quality Mitigation Fees
- H Fire Facility and Equipment Mitigation Fees
- I Public Park Mitigation Fees
- J Downtown Parking In-Lieu Fees
- K Park and Recreation Dedication In-Lieu (Quimby) Fees
- L Net Zero Water Resource Fees

ATTACHMENT

Local Agency Developer Improvement

Fee Report:

AB 1600 & Quimby Act

Fiscal Year Ended June 30, 2021

Prepared by: Finance & Technology

Department

Fiscal Information Summary*Development Impact Fees (Exhibits A, B, C, D, and L)*

Development impact fees fall into several distinct categories, including fees that are established by: Capital Improvement Deficiency Studies (CIDS), Development Agreements, Benefit Areas, Project-Specific Improvement Requirements, and Reimbursement Agreements approved by City Council action. In the aggregate, these five categories of accounts had an available balance of \$14,367,594 as of June 30, 2021.

During FY 2020-21 \$379,191 (Exhibit C) was used for operational expenses in Maintenance Assessment Districts (MADs) 20, 23, 24, and 26, which have not yet been accepted and added to the tax rolls. Once the MAD is accepted, any remaining developer fees will be reimbursed to the appropriate developer.

Fees collected for the Net Zero Water Resources projects (Exhibit L) are used solely for the purpose of providing new water resources or water rights created by new or intensified development. In FY 2020-21, the available Net Zero balance was \$3,462,853. Of the \$3,462,853, there are no funds that have been held for over five years.

*Mitigation Fees Established by City Ordinance (Exhibits E, F, G, H)**Service Area Park Mitigation (Exhibit E)*

- Developers remit funds through Service Area Park Mitigation fees designed to offset the cost of improving and developing service area parks within the City. During FY 2020-21, a total of \$1,316,127 was available and \$31,207 in funds were spent on capital projects. There is one scheduled improvement project (Arroyo Verde Playground Rebuild-92918) identified that will use approximately \$1,284,920 from this account, leaving no funds available for other park improvement-eligible projects. The balance of \$1,284,920 includes \$397,771 in funds held five years or more to be retained for the original purpose.

Traffic Mitigation (Exhibit F)

- Traffic Mitigation fees are another category used by the City to enhance livability within the City. These fees are used to construct necessary circulation system improvements to accommodate traffic generated by land development. The improvements identified by resolution restrict this funding to specific projects. Projects start when sufficient funding is available and then proceed to construction. During FY 2020-21, a total of \$21,192,430 of traffic mitigation fees were available and the City spent \$64,645 on capital projects during the fiscal year. There is one scheduled improvement project (Olivas Park Drive Extension) identified that will use approximately \$11,078,941 within this account, leaving a balance of \$10,048,844 available for other traffic mitigation-eligible projects. The total retained balance of \$21,192,430 includes approximately \$12,555,538 in funds held five years or more and these funds are needed primarily for the Olivas Park Drive Extension project. Other sources of revenue are under review for this project, which may impact the use of Traffic Mitigation fees when the project moves to construction. The City has not collected fees subject to the special requirements of Government Code Section 66005.1.

Air Quality Mitigation (Exhibit G)

- Air Quality Mitigation fees are imposed to provide air quality improvements in accordance with the Air Quality Program. The available balance was \$12,902 and no funds were expended on capital projects during FY 2020-21. There is \$1,690 in funds held five years or more, and these funds are needed for future air quality mitigation projects.

Fire Facility and Equipment Mitigation (Exhibit H)

- The Fire Facility and Equipment Mitigation fee was approved for those areas where new development/developers should contribute a share of the cost, proportionate to the impact of the project on City fire services. The available balance was \$2,332,288 and \$857 was spent on capital projects during FY 2020-21. There are \$815,138 in funds held five years or more that are designated for future City fire services.

Public Park Mitigation Fees (Exhibit I)

- The Public Park Mitigation Fee provides necessary improvements to meet the need for recreational amenities created by new residential development occurring within the City. This fee was approved to fund the acquisition and construction of neighborhood and community park facilities. The available balance during FY 2020-21 was approximately \$2,603,214 and \$3,580 was spent on capital projects during FY 2020-21. Of the \$2,603,214 of remaining funds, there is \$826,714 in funds held five years or more, and these funds are designated to be used for the development of park land.

In-Lieu Fees (Exhibit J, K)

Downtown Parking In-Lieu (Exhibit J)

- Downtown Parking In-Lieu fees are imposed on new or expanded development as an optional fee in-lieu of meeting downtown area off-street parking requirements pursuant to the City's Zoning Ordinance. The beginning balance of \$455 was completely spent during FY20-21 with no new funds received. Therefore, there is currently a \$0 balance retained for future projects to provide additional parking for the downtown area.

Dedication and Improvement Requirements for Parks and Recreation-Quimby (Exhibit K)

- Fees collected for the Dedication and Improvement Requirements for Parks and Recreation (Quimby) provide for acquisition and development of park and recreation areas and facilities. Although Quimby fees (Section 66477) are excluded from the definitions in Section 66000, there are similar expenditure requirements; therefore, the Quimby Fees are included in this report.

In FY 2020-21, the available Quimby balance was \$3,062,317. The ending balance identified for current and future park improvements and is retained for the original purpose is \$2,302,652. Of this amount identified:

- \$54,854 is for use at Harry A. Lyon Park, Westpark, Westside pool or Kellogg Park
- \$118 is for use at Arroyo Verde Park
- \$234,102 is for use at Cemetery Park
- \$1,087,953 is for use at Mission, Plaza or Grant parks
- \$423,412 is for use in the Saticoy Neighborhood Park area
- \$279,875 is for use at Serra Neighborhood Park area (or a service area park)
- \$1,195 is for use at Wells Neighborhood Park area
- \$221,143 is for use at Thille Neighborhood Park area (or service area park).

A total of \$1,854,435 has been held for five years or more. These improvements are needed, and the funds are retained for the original purpose as identified in Exhibit K.

**Capital Improvement Deficiency Study Areas
Summary Description and Findings**

Purpose and Authorization

The Capital Improvement Deficiency Study (CIDS) Areas Fees are established pursuant to City Ordinance and City Resolutions. New development is subject to the payment of a CIDS fee on a proportionate impact basis. The CIDS areas define one or more public service deficiencies that could result from the impact of new development. The new development impact is proportionately paid by the owners of property within the CIDS areas that might be the subject of applications for development.

Resolution 83-205 approved by the City Council on December 19, 1983, adopted the Saticoy Community Subarea I Capital Improvement Deficiency Study. The purpose of the fee was for necessary public improvements required to support the development of the Saticoy Community Subarea I.

The Wells and Saticoy Communities Capital Improvement Deficiency Study was adopted by Resolution No. 90-87 approved by the City Council on August 27, 1990, and subsequently updated with Resolution No. 96-111 approved by the City Council in December 1996. The purpose of the fee is to make pro rata contributions for the development of public improvements that would be required to support future development in the Wells and Saticoy Communities.

The Juanamaria Community Capital Improvement Deficiency Study was adopted by Resolution No. 86-61 and approved by the City Council on May 20, 1986. The purpose of the fee is for the development of necessary public improvements that would be required to support future development in the Juanamaria Community.

The Downtown/Westside Sewer System Study was adopted by Ordinance No. 2006-003 on February 13, 2006. The Ordinance established sewer capacity deficiency fees to fund the cost to construct and install increased capacity in the sewer mains and other sewer collection facilities that will be necessary to serve development occurring within the Downtown District and the Ventura Avenue Corridor.

Purpose/Commitment

The fees are used solely for funding and constructing specified public improvements within the associated communities as identified in CIDS Studies.

Five-Years or More Funds

Remaining balances of \$5,650,564 collected before June 30, 2016, and therefore, held five years or more, are committed to the purposes shown in the following Exhibit A schedule.

**FY 2021 ANNUAL REPORT
LOCAL AGENCY DEVELOPMENT IMPACT FEES**

Exhibit A

CAPITAL IMPROVEMENT DEFICIENCY STUDY AREAS										
Document Establishing Fee	Subproject (CIP Project)	Purpose	Fee Formula	Project Status	Starting Balance	Fees Collected (Refunded)	Interest Earned**	Available Balance	Actual Expenditures	6/30/21 Ending Balance
ACTION:	Reserved for identified improvement projects.				\$ 1,589,637	\$ -	\$ -	\$ 1,589,637	\$ (1,271,834)	\$ 317,803
1996 Wells & Saticoy Communities CIDS	81010-022 (Potential 71032)	NEIGHBORHOOD PARKS (WELLS)	City Council Resolution No. 90-87	Active reimb schedule	\$ 699,682	\$ -		\$ 699,682	\$ (699,682)	\$ -
								More Than 5 Years		\$ -
								Less Than 5 Years		\$ -
1996 Wells & Saticoy Communities CIDS	81600-112 (81010-055) (91042/91915-12)	NORTH BANK DR-BROWN BARRANCA-WEST EDGE CABRILLO VILLAGE	City Council Resolution No. 96-111	Future impr project	\$ 317,803			\$ 317,803		\$ 317,803
								More Than 5 Years		\$ 307,418
								Less Than 5 Years		\$ 10,385
1996 Wells & Saticoy Communities CIDS	81010-057 (Potential 71032)	CIDS PARK FEES	City Council Resolution No. 96-111	Active reimb schedule	\$ 572,152	\$ -		\$ 572,152	\$ (572,152)	\$ -
								More Than 5 Years		\$ -
								Less Than 5 Years		\$ -
ACTION:	Reserve for intended purpose.				\$ 6,290,332	\$ 395,988	\$ -	\$ 6,686,320	\$ (7,049)	\$ 6,679,271
Saticoy Community Subarea I CIDS	81600-101 (81010-004)	C-4-85 SATICOY BRIDGE OVERCROSS	City Council Resolution No. 83-205	Future impr project	\$ 70,656			\$ 70,656	\$ -	\$ 70,656
								More Than 5 Years		\$ 68,347
								Less Than 5 Years		\$ 2,309
Juanamaria Community CIDS	81600-102 (81010-006)	HARMON BARRANCA CROSSING AT FOOTHILL	City Council Resolution No. 86-61	No current development	\$ 485,274			\$ 485,274	\$ -	\$ 485,274
								More Than 5 Years		\$ 469,415
								Less Than 5 Years		\$ 15,858
Juanamaria Community CIDS	81600-103 (81010-007)	HARMON BARRANCA CROSSING AT LOMA VISTA	City Council Resolution No. 86-61	No current development	\$ 1,012,634			\$ 1,012,634	\$ -	\$ 1,012,634
								More Than 5 Years		\$ 979,542
								Less Than 5 Years		\$ 33,092

Note: Mathematical variances due to rounding.

**FY 2021 ANNUAL REPORT
LOCAL AGENCY DEVELOPMENT IMPACT FEES**

Exhibit A

CAPITAL IMPROVEMENT DEFICIENCY STUDY AREAS										
Document Establishing Fee	Subproject (CIP Project)	Purpose	Fee Formula	Project Status	Starting Balance	Fees Collected (Refunded)	Interest Earned**	Available Balance	Actual Expenditures	6/30/21 Ending Balance
1996 Wells & Saticoy Communities CIDS	81600-104 (81010-041*)	BROWN BARRANCA REACH 1 IMPROVEMENT	City Council Resolution No. 96-111	Future impr project	\$ 350,478			\$ 350,478	\$ -	\$ 350,478
									More Than 5 Years	\$ 190,039
									Less Than 5 Years	\$ 160,439
1996 Wells & Saticoy Communities CIDS	81600-105 (81010-042*)	BROWN BARRANCA REACH 2 IMPROVEMENT	City Council Resolution No. 96-111	Future impr project	\$ 799,261			\$ 799,261	\$ -	\$ 799,261
									More Than 5 Years	\$ 390,324
									Less Than 5 Years	\$ 408,937
1996 Wells & Saticoy Communities CIDS	81600-106 (81010-043*)	BROWN BARRANCA REACH 3 IMPROVEMENT	City Council Resolution No. 96-111	Future impr project	\$ 665,279			\$ 665,279	\$ -	\$ 665,279
									More Than 5 Years	\$ 502,670
									Less Than 5 Years	\$ 162,609
1996 Wells & Saticoy Communities CIDS	81600-107 (81010-044*)	BROWN BARRANCA REACH 4 IMPROVEMENT	City Council Resolution No. 96-111	Future impr project	\$ 1,039,788			\$ 1,039,788	\$ -	\$ 1,039,788
									More Than 5 Years	\$ 796,784
									Less Than 5 Years	\$ 243,004
1996 Wells & Saticoy Communities CIDS	81600-108 (81010-045*)	SATICOY DRAIN IMPROVEMENTS	City Council Resolution No. 96-111	Future impr project	\$ 463,748			\$ 463,748	\$ -	\$ 463,748
									More Than 5 Years	\$ 448,592
									Less Than 5 Years	\$ 15,156
1996 Wells & Saticoy Communities CIDS	81600-109 (81010-046*)	FRANKLIN BARRANCA IMPROVEMENTS	City Council Resolution No. 96-111	Future impr project	\$ 359,704			\$ 359,704	\$ -	\$ 359,704
									More Than 5 Years	\$ 347,948
									Less Than 5 Years	\$ 11,756
1996 Wells & Saticoy Communities CIDS	81010-050	DARLING ROAD STORM DRAIN IMPROVEMENTS	City Council Resolution No. 96-111	Future impr project	\$ 7,049			\$ 7,049	\$ (7,049)	\$ (0)
									More Than 5 Years	\$ -
									Less Than 5 Years	\$ -

Note: Mathematical variances due to rounding.

**FY 2021 ANNUAL REPORT
LOCAL AGENCY DEVELOPMENT IMPACT FEES**

Exhibit A

CAPITAL IMPROVEMENT DEFICIENCY STUDY AREAS										
Document Establishing Fee	Subproject (CIP Project)	Purpose	Fee Formula	Project Status	Starting Balance	Fees Collected (Refunded)	Interest Earned**	Available Balance	Actual Expenditures	6/30/21 Ending Balance
1996 Wells & Saticoy Communities CIDS	81600-110 (81010-051)	HWY 118 IMPROVEMENTS	City Council Resolution No. 96-111	Future impr project	\$ 431,460			\$ 431,460	\$ -	\$ 431,460
									More Than 5 Years	\$ 401,218
									Less Than 5 Years	\$ 30,242
1996 Wells & Saticoy Communities CIDS	81600-111 (81010-054)	NORTH BANK DR-LOS ANGELES AVE-BROWN BARRANCA	City Council Resolution No. 96-111	Future impr project	\$ 216,736			\$ 216,736	\$ -	\$ 216,736
									More Than 5 Years	\$ 209,654
									Less Than 5 Years	\$ 7,082
1996 Wells & Saticoy Communities CIDS	81600-113 (81010-056)	LOS ANGELES AVE EXTENSION VIOLETTA-ASTER ST	City Council Resolution No. 96-111	Future impr project	\$ 179,350			\$ 179,350	\$ -	\$ 179,350
									More Than 5 Years	\$ 173,489
									Less Than 5 Years	\$ 5,861
2006 Downtown/Westside Sewer System Study	81601-100 (81010-019)	DOWNTOWN SEWER DEFICIENCY	Ordinance No. 2006-003	Future impr project	\$ 136,575	\$ 391,515		\$ 528,090		\$ 528,090
									More Than 5 Years	\$ 365,124
									Less Than 5 Years	\$ 162,966
2006 Downtown/Westside Sewer System Study	81602-100 (81010-020)	VENTURA AVENUE SEWER DEFICIENCY	Ordinance No. 2006-003	Future impr project	\$ 72,341	\$ 4,473		\$ 76,814		\$ 76,814
									More Than 5 Years	\$ -
									Less Than 5 Years	\$ 76,814
ACTION:	Funds refunded				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total					\$ 7,879,969	\$ 395,988	\$ -	\$ 8,275,958	\$ (1,278,884)	\$ 6,997,074

*Pending projects: Potentially fully funded projects but public improvements remain incomplete due to a collaborative effort with the County of Ventura

**No interest was accrued in FY21 due to prior methodology in which interest was only accrued on developer deposits upon refunding. Prospectively, the City will accrue interest each year, per Government Code § 66000- 66025.

**Development Agreement Fee
(Approved After January 1, 2004)
Summary Description and Findings**

Purpose and Authorization

The Development Agreement Fees are established in the course of negotiations with developers during the review of their proposed and adopted projects pursuant to individual City Ordinances that approve each Development Agreement. State law and Municipal Code Chapter 24.550 sets forth Development Agreement Procedures.

Purpose/Commitment

Fees and contributions received through Development Agreements are to be used to ensure private participation in the financing, construction, and acquisition of public facilities, public lands, as well as other facilities, equipment, and programs, such as the City's affordable housing program, which are beneficial to the health, safety, and general welfare of the community. The individual fee is variable and is determined within each agreement.

Five-Years or More Funds

Remaining balances of \$183,337 were collected before June 30, 2016, and therefore, held for five years or more, and are committed for the purposes shown in the following Exhibit B schedule.

**FY 2021 ANNUAL REPORT
LOCAL AGENCY DEVELOPMENT IMPACT FEES**

Exhibit B

DEVELOPMENT AGREEMENTS (APPROVED AFTER JANUARY 1, 2004)

Document Establishing Fee	Subproject (CIP Project)	Purpose	Fee Formula	Project Status	Starting Balance	Fees Collected (Refunded)	Interest Earned**	Available Balance	Actual Expenditures or Adjustments	6/30/21 Ending Balance
ACTION:	Funds used for intended purpose.				\$ 635,602	\$ -	\$ -	\$ 635,602	\$ (455,454)	\$ 180,148
City Ordinance 2004-010	81010-001	DEVELOPER CONTRIBUTION - GREYSTONE	DA-32 Section 5.1.1 and 5.2.1	Loan paid back - Future impr project	\$ 442,406			\$ 442,406	\$ (442,406)	\$ -
								More Than 5 Years		\$ -
								Less Than 5 Years		\$ -
City Ordinance 2004-004	81600-200 (81012-001)	MONTALVO PARK FUND for payment of Edison's fees for City's license of the Edison land.	Agreement No. 2004-075 DA-29-A Section 2 and 7	Annual lease payment	\$ 193,196			\$ 193,196	\$ (13,048)	\$ 180,148
								More Than 5 Years		\$ 183,337
								Less Than 5 Years		\$ (3,189)
ACTION:	Reserve for intended purpose.				\$3,263,876	\$ -	\$ -	\$3,263,876	\$ -	\$3,263,876
PC Resolution No. CD-2013-25	81010-060 (93710)	Provide revenues to fund all or a portion of the cost of a new fire facilities and equipment at harbor.	Condition #28	Future impr project	\$3,263,876			\$3,263,876	\$ -	\$3,263,876
								More Than 5 Years		\$ -
								Less Than 5 Years		\$3,263,876
ACTION:	Funds refunded				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total					\$3,899,478	\$ -	\$ -	\$3,899,478	\$ (455,454)	\$3,444,024

**No interest was accrued in FY21 due to prior methodology in which interest was only accrued on developer deposits upon refunding. Prospectively, the City will accrue interest each year, per Government Code § 66000- 66025.

**Project Specific Improvement Fee
Summary Description and Findings**

Purpose and Authorization

The Project-Specific Improvement Fees are established on conditions of approval of individual development projects, as mitigation measures proposed through the CEQA evaluation process or through other project-specific impact studies or individualized determination.

Purpose/Commitment

The fees are to be used to ensure private participation in development of City infrastructure when it is determined there is private development impact on public infrastructure needs. The individual fee is variable and is determined on an individualized, project-specific basis.

Five-Years or More Funds

Remaining balances of \$423,082 were collected before June 30, 2016, and therefore, held for five years or more, and are committed for the purposes shown in the following Exhibit C schedule.

**FY 2021 ANNUAL REPORT
LOCAL AGENCY DEVELOPMENT IMPACT FEES**

Exhibit C

PROJECT SPECIFIC IMPROVEMENTS										
Document Establishing Fee	Subproject (CIP Project)	Purpose	Fee Formula	Project Status	Starting Balance	Fees Collected (Refunded)	Interest Earned**	Available Balance	Actual Expenditures	6/30/21 Ending Balance
ACTION:	Reserved for identified improvement projects				\$ 227,000	\$ -	\$ -	\$ 227,000	\$ -	\$ 227,000
Administrative Order Case # LD-908	81600-300 (81017-005) (91019/91966)	OLIVAS PARK EXTENSION	Condition # 25	Active project	\$ 227,000	\$ -	\$ -	\$ 227,000	\$ -	\$ 227,000
								More Than 5 Years		\$ 227,000
								Less Than 5 Years		\$ -
ACTION:	Reserved for Intended purpose.				\$ 603,637	\$ 161	\$ -	\$ 603,798	\$ (379,191)	\$ 224,607
Planning Commission Resolution No. 8553	81040-102 (81021-002) (81017-012) (24021)	DEPOSIT-MAINTENANCE ASSESSMENT DISTRICT 21 SNAPDRAGON, DARLING, JENVEN	Condition #71	Active reimb schedule	\$ 10,129	\$ -	\$ -	\$ 10,129	\$ -	\$ 10,129
								More Than 5 Years		\$ 10,129
								Less Than 5 Years		\$ -
City Council Resolution No. 2007-035	81040-104 (81021-005)	DEPOSIT-MAINTENANCE ASSESSMENT DISTRICT 23 WESTSIDE RENAISSANCE	Condition #57	Active reimb schedule	\$ 50,421	\$ -	\$ -	\$ 50,421	\$ (49,841)	\$ 580
								More Than 5 Years		\$ 580
								Less Than 5 Years		\$ -
Planning Commission Resolution No. 8500	81040-106 (81021-006)	DEPOSIT-MAINTENANCE ASSESSMENT DISTRICT 25 PARKLANDS APARTMENTS	Condition #76	Active reimb schedule	\$ 28,514	\$ -	\$ -	\$ 28,514	\$ (28,514)	\$ -
								More Than 5 Years		\$ -
								Less Than 5 Years		\$ -
Planning Commission Resolution No. 8377	81040-107 (81021-007)	DEPOSIT-MAINTENANCE ASSESSMENT DISTRICT 26 WILLIAMS HOMES	Condition #60	Active reimb schedule	\$ 96,202	\$ -	\$ -	\$ 96,202	\$ (73,940)	\$ 22,262
								More Than 5 Years		\$ -
								Less Than 5 Years		\$ 22,262
City Council Resolution No. 89-85	81010-010	TRAFFIC MEDIAN TELEGRAPH RD	Condition #16	Future impr project	\$ 31,722		\$ -	\$ 31,722	\$ (31,722)	\$ (0)
								More Than 5 Years		\$ -
								Less Than 5 Years		\$ -

Note: Mathematical variances due to rounding.

**FY 2021 ANNUAL REPORT
LOCAL AGENCY DEVELOPMENT IMPACT FEES**

Exhibit C

PROJECT SPECIFIC IMPROVEMENTS										
Document Establishing Fee	Subproject (CIP Project)	Purpose	Fee Formula	Project Status	Starting Balance	Fees Collected (Refunded)	Interest Earned**	Available Balance	Actual Expenditures	6/30/21 Ending Balance
City Council Resolution No. 90-112	81010-011	TRAFFIC MEDIAN N. BANK DR.	Condition #17	Future impr project	\$ 92,702		\$ -	\$ 92,702	\$ (92,702)	\$ (0)
									More Than 5 Years	\$ -
									Less Than 5 Years	\$ -
City Council Resolution No. 89-85	81600-300 (81010-013)	CROSSING BROWN BARRANCA AT TELEGRAPH	Condition #19B	Future impr project	\$ 191,636		\$ -	\$ 191,636	\$ -	\$ 191,636
									More Than 5 Years	\$ 185,373
									Less Than 5 Years	\$ 6,263
City Council Resolution No. 90-124	81010-014	MEDIAN TELEGRAPH AT PISTACHIO	Condition #34	Future impr project	\$ 62,523		\$ -	\$ 62,523	\$ (62,523)	\$ (0)
									More Than 5 Years	\$ -
									Less Than 5 Years	\$ -
Grading Permit 1582	81010-059	SEWER LINE EXT NICOLLE ST - GOLF COURSE DR	Fair share of sewer extension per 2007-D-035	Active reimb schedule	\$ 14,497	\$ 161	\$ -	\$ 14,658	\$ (14,658)	\$ 0
									More Than 5 Years	\$ -
									Less Than 5 Years	\$ -
Administrative Order Case # TPM-10-11-	81017-010	OLIVE ST SIDEWALK	Condition #12	Future impr project	\$ 25,291	\$ -	\$ -	\$ 25,291	\$ (25,291)	\$ -
									More Than 5 Years	\$ -
									Less Than 5 Years	\$ -
ACTION:	Funds refunded.				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
									More Than 5 Years	\$ -
									Less Than 5 Years	\$ -
Total					\$ 830,637	\$ 161	\$ -	\$ 830,798	\$ (379,191)	\$ 451,607

**No interest was accrued in FY21 due to prior methodology in which interest was only accrued on developer deposits upon refunding. Prospectively, the City will accrue interest each year, per Government Code § 66000- 66025.

**Benefit Areas / Reimbursement Agreements Fee
Summary Description and Findings**

Purpose and Authorization

The Benefit Areas/Reimbursement Agreement Fees are established pursuant to the City's authority under State law to require developers to install over-capacity improvement in appropriate circumstances and subsequently require other developers to reimburse the original developer on a pro rata basis for their project's share of such improvements.

Purpose/Commitment

The fees are to be used only to compensate private parties for their participation in development of City infrastructure in designated Benefit Areas from subsequent development fee payments. The individual fee is variable and is determined within each Agreement based on the actual cost of an improvement and a particular property's proportionate share.

Five-Years or More Funds

Remaining balances of \$12,036 were collected before June 30, 2016, and therefore, held for five years or more, and are committed for the purposes shown in the following Exhibit D schedule.

**FY 2021 ANNUAL REPORT
LOCAL AGENCY DEVELOPMENT IMPACT FEES**

Exhibit D

BENEFIT AREAS/REIMBURSEMENT AGREEMENTS

Document Establishing Fee	Subproject (CIP Project)	Purpose	Fee Formula	Project Status	Starting Balance	Fees Collected (Refunded)	Interest Earned**	Available Balance	Actual Expenditures	6/30/21 Ending Balance
ACTION:	Funds to be used to reimburse prior construction.				\$ 18,958	\$ -	\$ -	\$ 18,958	\$ (6,922)	\$ 12,036
Agreement No. 98-109	81600-400 (81017-007)	NORTH BANK OUTFALL REIMBURSEMENT	Section 2	Active reimb schedule	\$ 12,036	\$ -	\$ -	\$ 12,036	\$ -	\$ 12,036
								More Than 5 Years		\$ 12,036
								Less Than 5 Years		\$ (0)
City Council Resolution No. 2002-62	81017-006	MONTALVO LINEAR PARK REIMBURSEMENT	Condition # 58	Active reimb schedule	\$ 6,922	\$ -	\$ -	\$ 6,922	\$ (6,922)	\$ -
								More Than 5 Years		\$ -
								Less Than 5 Years		\$ -
ACTION:	Funds Refunded				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total					\$ 18,958	\$ -	\$ -	\$ 18,958	\$ (6,922)	\$ 12,036

**No interest was accrued in FY21 due to prior methodology in which interest was only accrued on developer deposits upon refunding. Prospectively, the City will accrue interest each year, per Government Code § 66000- 66025.

**Service Area Park Mitigation Fee
Summary Description and Findings**

Purpose and Authorization

The City Service Area Park Mitigation Fees are established pursuant to Municipal Code Chapter 4.215. The purpose of the fee is to mitigate the need for service area park facilities in the east end service area of the City arising from future residential development or redevelopment of property within the City that would otherwise exacerbate an overall service area park deficiency with the City.

Purpose/Commitment

The fees are used to plan, acquire, or improve service area parks or community parks in the east end service area as further discussed within the City's General Plan.

Five-Years or More Funds

Remaining balances of \$397,771 were collected before June 30, 2016, and therefore, held for five years or more, and are committed for the purposes shown in the following Exhibit E schedule.

**FY 2021 ANNUAL REPORT
LOCAL AGENCY DEVELOPMENT IMPACT FEES**

Exhibit E

SERVICE AREA PARK MITIGATION FEES

Document Establishing Fee	Account (CIP Project)	Purpose	Formula for Determining Fee	Starting Balance	Fees Collected + Other (Refunded)	Interest Earned	Available Balance	Actual Expenditures or Adjustments	6/30/21 Ending Balance	% of CIP Funded by Fee
San Buenaventura Municipal Code 4.215	10046-18	Service Area Park Improvements	City Council Resolution No. 86-152	\$ 1,122,941	\$ 185,803	\$ 7,383	\$ 1,316,127	\$ (31,207)	\$ 1,284,920	
			Total	\$ 1,122,941	\$ 185,803	\$ 7,383	\$ 1,316,127	\$ (31,207)	\$ 1,284,920	
Remaining Balances								More Than 5 Years	\$ 397,771	
								Less Than 5 Years	\$ 887,149	
ACTION:	Funds used to construct improvements.									
	92918	ARROYO VERDE PARK PLAYGROUND REBUILD						\$ 31,207		
ACTION:	Reserved for identified improvement projects.									
	92918	ARROYO VERDE PARK PLAYGROUND REBUILD							\$ 1,284,920	100%
									Estimated Remaining Balance	
Total				\$ 1,122,941	\$ 185,803	\$ 7,383	\$ 1,316,127	\$ (31,207)	\$ 0	

Note: Mathematical variances due to rounding.

**Traffic Mitigation Fee
Summary Description and Findings**

Purpose and Authorization

The City Traffic Mitigation Fees are established pursuant to Municipal Code Chapter 4.210 and Resolutions 88-43 and 88-44 adopted by the City Council May 5, 1988. The purpose of the fee is for the construction of necessary circulation system improvements to accommodate traffic that will be generated by development and redevelopment of land within the City, consistent with the City's General Plan.

Purpose/Commitment

The fees are used solely for the purpose of funding and constructing roadway and related improvements or acquiring right-of-way necessary to complete implementation of 22 projects identified in Resolution 88-43.

Five-Years or More Funds

Remaining balances of \$12,555,538 were collected before June 30, 2016, and therefore, held for five years or more, and are committed for the purposes shown in the following Exhibit F schedule.

**FY 2021 ANNUAL REPORT
LOCAL AGENCY DEVELOPMENT IMPACT FEES**

Exhibit F

TRAFFIC MITIGATION FEES										
Document Establishing Fee	Cash Account (CIP Project)	Purpose	Formula for Determining Fee	Starting Balance	Fees Collected (Refunded)	Interest Earned	Available Balance	Actual Expenditures or Adjustments	6/30/21 Ending Balance	% of CIP Funded by Fee
San Buenaventura Municipal Code 4.210 & City Council Resolutions No. 88-43 & 88-44	10050-10	Construction of necessary circulation system improvements to accommodate traffic generated by land development.	City Council Resolution No. 88-44	\$ 18,852,677	\$ 2,189,117	\$ 150,636	\$ 21,192,430	\$ (64,645)	\$ 21,127,785	
Remaining Balances								More Than 5 Years	\$ 12,555,538	
								Less Than 5 Years	\$ 8,572,246	
ACTION:	Funds used to construct improvements.									
	91019	OLIVAS PARK DRIVE EXTENSION						\$ 64,645		
ACTION:	Reserved for identified improvement projects.									
	91019	OLIVAS PARK DRIVE EXTENSION							\$ 11,078,941	100.0%
ACTION:	Funds refunded								\$ -	
									Estimated Remaining Balance	
Total				\$ 18,852,677	\$ 2,189,117	\$ 150,636	\$ 21,192,430	\$ (64,645)	\$ 10,048,844	

Note: Mathematical variances due to rounding.

**Air Quality Mitigation Fee
Summary Description and Findings**

Purpose and Authorization

The City Air Quality Mitigation Fees are established pursuant to City Ordinance No. 93-37 approved December 6, 1993. The purpose of the fee is to advance the goals, objectives, and policies of the following regulatory programs as well as otherwise improve the air quality of the Oxnard Plain and Ojai Valley Airsheds.

- California Environmental Quality Act (CEQA)
- Federal Clean Air Act Amendments approved by Congress in 1977 that all states attain the National Ambient Air Quality Standards by December 31, 1987
- Ventura County Air Quality Management Plan (AQMP)
- Ventura County Air Pollution Control Board (VCAPCB) adopted Guidelines for the Preparation of Air Quality Impact Analyses

Purpose/Commitment

The fees are used for air quality improvement projects identified on the Air Quality Program's Expenditures list.

Five-Years or More Funds

Remaining balances of \$1,690 were collected before June 30, 2016, and therefore, held for five years or more, and are committed for the purposes shown in the following Exhibit G schedule.

**FY 2021 ANNUAL REPORT
LOCAL AGENCY DEVELOPMENT IMPACT FEES**

Exhibit G

AIR QUALITY MITIGATION FEES											
Document Establishing Fee	Subproject (CIP Project)	Purpose	Formula for Determining Fee	Project Status	Starting Balance	Fees Collected (Refunded)	Interest Earned**	Available Balance	Actual Expenditures	6/30/21 Ending Balance	% of CIP Funded by Fee
City Council Ordinance No. 93-37	81603-100 (81013-001)	Air quality improvements in accordance with the Air Quality Program.	City Council Ordinance No. 93-37	Future impr project	\$ 12,902	\$ -	\$ -	\$ 12,902	\$ -	\$ 12,902	
Remaining Balances									More Than 5 Years	\$ 1,690	
									Less Than 5 Years	\$ 11,212	
ACTION:	Reserved for Intended purpose.									\$ 12,902	
ACTION:	Funds refunded.									\$ -	
										Estimated Remaining Balance	
Total					\$ 12,902	\$ -	\$ -	\$ 12,902	\$ -	\$ -	

**No interest was accrued in FY21 due to prior methodology in which interest was only accrued on developer deposits upon refunding. Prospectively, the City will accrue interest each year, per Government Code § 66000- 66025.

**Fire Facility and Equipment Mitigation Fee
Summary Description and Findings**

Purpose and Authorization

The Fire Facility and Equipment Mitigation Fee is established pursuant to City Ordinance No. 2006-02 approved February 13, 2006. The purpose of the fee is to provide revenues to fund all or a portion of the cost of new or rehabilitated fire facilities and equipment required to meet the need for adequate fire service capabilities created by new residential and non-residential development occurring within the City.

Purpose/Commitment

The fees are used to fund the additional fire facilities and equipment required to provide fire prevention and suppression services, hazardous waste containment, identification and cleanup services, and paramedic services to new development occurring within the City including, but not limited to, the facilities and equipment identified in any fire master plan adopted by the City Council.

Five-Years or More Funds

Remaining balances of \$815,138 were collected before June 30, 2016, and therefore, held for five years or more, and are committed for the purposes shown in the following Exhibit H schedule.

**FY 2021 ANNUAL REPORT
LOCAL AGENCY DEVELOPMENT IMPACT FEES**

Exhibit H

FIRE FACILITY AND EQUIPMENT MITIGATION FEES

Document Establishing Fee	Subproject (CIP Project)	Purpose	Formula for Determining Fee	Project Status	Starting Balance	Fees Collected (Refunded)	Interest Earned**	Available Balance	Actual Expenditures	6/30/21 Ending Balance	% of CIP Funded by Fee
ACTION:	New fee established during FY 2005-06.				\$ 2,057,357	\$ 274,931	\$ -	\$ 2,332,288	\$ (857)	\$ 2,331,431	
City Council Ordinance No. 2006-002	81604-100 (81010-002)	Provide revenues to fund all or a portion of the cost of new or rehabilitated fire facilities and equipment.	City Resolution No. 2006-006	Future impr project	\$ 2,057,357	\$ 274,931	\$ -	\$ 2,332,288	\$ (857)	\$ 2,331,431	
Remaining Balances								More Than 5 Years		\$ 815,138	
								Less Than 5 Years		\$ 1,516,292	
ACTION:	Reserved for intended purpose.									\$ 2,331,431	
										Estimated Remaining Balance	
Total					\$ 2,057,357	\$ 274,931	\$ -	\$ 2,332,288	\$ (857)	\$ -	

**No interest was accrued in FY21 due to prior methodology in which interest was only accrued on developer deposits upon refunding. Prospectively, the City will accrue interest each year, per Government Code § 66000- 66025.

**Public Park Mitigation Fees
Summary Description and Findings**

Purpose and Authorization

The Public Park Mitigation Fees are established pursuant to Municipal Code Chapter 4.230 and Resolution 2009-030 adopted by the City Council June 1, 2009. The purpose of the fee is to provide the revenues necessary to fund all or a portion of the cost of new or rehabilitated neighborhoods and community parks required to meet the need for recreational amenities created by new residential development occurring within the city.

Purpose/Commitment

The fees are used solely for the purpose of funding the acquisition and construction of neighborhood and community park facilities.

Five-Years or More Funds

Remaining balances of \$826,714 were collected before June 30, 2016, and therefore, held for five years or more, and are committed for the purposes shown in the following Exhibit I schedule.

**FY 2021 ANNUAL REPORT
LOCAL AGENCY DEVELOPMENT IMPACT FEES**

Exhibit I

PUBLIC PARK MITIGATION FEES

Document Establishing Fee	Account (CIP Project)	Purpose	Formula for Determining Fee	Starting Balance	Fees Collected + Other (Refunded)	Interest Earned	Available Balance	Actual Expenditures or Adjustments	6/30/21 Ending Balance	% of CIP Funded by Fee
San Buenaventura Municipal Code 4.230	10354-18	Public Park Improvements	City Council Resolution No. 2009-030	\$ 1,104,789	\$ 1,491,450	\$ 10,555	\$ 2,606,794	\$ (3,580)	\$ 2,603,214	
			Total	\$ 1,104,789	\$ 1,491,450	\$ 10,555	\$ 2,606,794	\$ (3,580)	\$ 2,603,214	
Remaining Balances								More Than 5 Years	\$ 826,714	
								Less Than 5 Years	\$ 1,776,500	
ACTION:	Funds used to construct improvements.									
ACTION:	Reserved for identified improvement projects.									
									\$ -	
									Estimated Remaining Balance	
Total				\$ 1,104,789	\$ 1,491,450	\$ 10,555	\$ 2,606,794	\$ (3,580)	\$ 2,603,214	

Note: Mathematical variances due to rounding.

**Downtown Parking In-Lieu Fee
Summary Description and Findings**

Purpose and Authorization

The City Downtown Parking In-lieu Fees are established pursuant to City Resolution No. 85-70 approved May 20, 1985. Resolution 2006-005 approved February 6, 2006, updated the In-Lieu Parking fee. In addition, the resolution requires annual revisions commencing January 2007. The purpose of the fee is an optional means of meeting parking requirements in the Downtown Area pursuant to Municipal Code Chapter 24.345.

Purpose/Commitment

The fees are used to provide for acquisition/development of new public parking in Parking Districts 1 and 2.

Five-Years or More Funds

The beginning balance of \$455 was completely spent during FY20-21 with no new funds received. Therefore, there is currently a \$0 balance retained for future projects to provide additional parking for the downtown area. Thus, there is \$0 held for five years or more, as noted in the following Exhibit J schedule.

**FY 2021 ANNUAL REPORT
LOCAL AGENCY DEVELOPMENT IMPACT FEES**

Exhibit J

DOWNTOWN PARKING IN LIEU FEES

Document Establishing Fee	Subproject (CIP Project)	Purpose	Formula for Determining Fee	Project Status	Starting Balance	Fees Collected (Refunded)	Interest Earned	Available Balance	Actual Expenditures	6/30/21 Ending Balance	% of CIP Funded by Fee
City Council Resolution No. 85-70	81017-002	Optional fee in lieu of meeting downtown area parking requirements pursuant to the Zoning Ordinance.	City Council Resolution No. 2006-005	Future impr project	\$ 455	\$ -	\$ -	\$ 455	\$ (455)	\$ -	
Remaining Balances									More Than 5 Years	\$ -	
									Less Than 5 Years	\$ -	
ACTION:	Reserved for intended purpose.									\$ -	
ACTION:	Funds refunded = \$0										
										Estimated Remaining Balance	
Total					\$ 455	\$ -	\$ -	\$ 455	\$ (455)	\$ -	

Note: Mathematical variances due to rounding.

**Park and Recreation Dedication In-lieu (Quimby) Fee
Summary Description and Findings**

Purpose and Authorization

The City Park and Recreation Dedication In-lieu (Quimby) Fees are established pursuant to City Ordinance No. 2002-28 approved November 25, 2002, as amended in City Ordinance 2007-019 approved September 24, 2007, and City Code Chapter 26.150 that sets forth the Dedication and Improvement Requirements for Parks and Recreation Areas. The purpose of the fee is for dedication of land and/or payment of fees that are required pursuant to Chapter 26.150 of the City Code.

Purpose/Commitment

The fees are to be used for providing park and recreation areas, facilities, and services in accordance with applicable law. The fees may be used to plan, acquire, or improve neighborhood parks and community parks.

Five-Years or More Funds

Remaining balances of \$1,854,435 were collected before June 30, 2016, and therefore, held for five years or more, and are committed for the purposes shown in the following Exhibit K schedule.

**FY 2021 ANNUAL REPORT
LOCAL AGENCY DEVELOPMENT IMPACT FEES**

Exhibit K

DEDICATION AND IMPROVEMENT REQUIREMENTS FOR PARKS AND RECREATION (QUIMBY) FEES											
Document Establishing Fee	Cash Account (CIP Project)	Purpose	Formula for Determining Fee	Project Status	Starting Balance	Fees Collected (Refunded)	Interest Earned	Available Balance	Actual Expenditures or Adjustments	6/30/21 Ending Balance	% of CIP Funded by Fee
San Buenaventura Municipal Code 26.150	10045-18	Provide park and recreation areas, facilities and services.	City Council Resolution No. 2002-28	Future impr projects	\$ 2,950,367	\$ 94,655	\$ 17,295	\$ 3,062,317	\$ (759,665)	\$ 2,302,652	
ACTION:	Funds used to construct improvements										
									\$ -		
ACTION:	Reserved for identified improvement projects.									\$ 2,302,652	
Avenue Community	(92905)	HARRY A. LYON, KELLOGG OR WESTPARK IMPROVEMENTS								\$ 54,854	
Remaining Balances								More Than 5 Years	\$ 52,216		
								Less Than 5 Years	\$ 2,638		
Arroyo Verde Community	-92918	ARROYO VERDE PARK								\$ 118	
Remaining Balances								More Than 5 Years	\$ -		
								Less Than 5 Years	\$ 118		
Catalina Community	(93035/93014)	CEMETERY PARK								\$ 234,102	
Remaining Balances								More Than 5 Years	\$ 34,711		
								Less Than 5 Years	\$ 199,391		
Downtown Community	Future Project	DOWNTOWN PARK IMPROVEMENTS								\$ 1,087,953	
Remaining Balances								More Than 5 Years	\$ 867,174		
								Less Than 5 Years	\$ 220,779		
Saticoy Community	UC Hansen 92898(71032)	SATICOY NEIGHBORHOOD PARK								\$ 423,412	
Remaining Balances								More Than 5 Years	\$ 423,412		
								Less Than 5 Years	\$ -		
Serra Community	Future Project	SERVICE AREA PARK OR SERRA NEIGHBORHOOD PARK								\$ 279,875	
Remaining Balances								More Than 5 Years	\$ 266,414		
								Less Than 5 Years	\$ 13,461		

Note: Mathematical variances due to rounding.

Finance and Technology

FY2021 AB1600 Attachments-Developer Fees.xlsx/K-Quimby

**FY 2021 ANNUAL REPORT
LOCAL AGENCY DEVELOPMENT IMPACT FEES**

Exhibit K

DEDICATION AND IMPROVEMENT REQUIREMENTS FOR PARKS AND RECREATION (QUIMBY) FEES											
Document Establishing Fee	Cash Account (CIP Project)	Purpose	Formula for Determining Fee	Project Status	Starting Balance	Fees Collected (Refunded)	Interest Earned	Available Balance	Actual Expenditures or Adjustments	6/30/21 Ending Balance	% of CIP Funded by Fee
Wells Community	(71032)	WELLS NEIGHBORHOOD PARK								\$ 1,195	
Remaining Balances									More Than 5 Years	\$ -	
									Less Than 5 Years	\$ 1,195	
Thille Community	Future Project	SERVICE AREA PARK OR THILLE NEIGHBORHOOD PARK								\$ 221,143	
Remaining Balances									More Than 5 Years	\$ 210,508	
									Less Than 5 Years	\$ 10,635	
ACTION:	Funds refunded.									\$ -	
										Estimated Remaining Balance	
Total					\$ 2,950,367	\$ 94,655	\$ 17,295	\$ 3,062,317	\$ (759,665)	\$ -	

Note: Mathematical variances due to rounding.

**Net Zero Water Resource Fees
Summary Description and Findings**

Purpose and Authorization

The Net Zero Water Resource Fees are established pursuant to Municipal Code Chapter 22.180 and Resolution 2016-027 adopted by the City Council on June 6, 2016. The purpose of the fee is to provide the revenues necessary to fund the cost of new water resources or water rights caused by increased water demand created by new or intensified development occurring within the city.

Purpose/Commitment

The fees are used solely for the purpose of providing new water resources or water rights created by new or intensified development.

Five-Years or More Funds

There are no remaining balances held five years or more.

**FY 2021 ANNUAL REPORT
LOCAL AGENCY DEVELOPMENT IMPACT FEES**

Exhibit L

NET ZERO WATER RESOURCE FEES											
Document Establishing Fee	Subproject (CIP Project)	Purpose	Formula for Determining Fee	Project Status	Starting Balance	Fees Collected (Refunded)	Interest Earned	Available Balance	Actual Expenditures	6/30/21 Ending Balance	% of CIP Funded by Fee
City Council Ordinance No. 2016-004	10600-72	Provide new water resources or water rights caused by new or intensified development.	City Council Resolution No. 2016-027	Future impr projects	\$ 3,190,259	\$ 249,245	\$ 23,349	\$ 3,462,853	\$ -	\$ 3,462,853	
Remaining Balances									More Than 5 Years	\$ -	
									Less Than 5 Years	\$ 3,462,853	
ACTION:	Reserved for Intended purpose.									\$ 3,462,853	
ACTION:	Funds used to construct improvements.									\$ -	
ACTION:	Funds refunded.									\$ -	
										Estimated Remaining Balance	
Total					\$ 3,190,259	\$ 249,245	\$ 23,349	\$ 3,462,853	\$ -	\$ -	

Note: Mathematical variances due to rounding.

Finance and Technology

FY2021 AB1600 Attachments-Developer Fees.xlsx/L-Net Zero