



MEMORANDUM

TO: CITY COUNCIL

FROM: NICOLE VALENTINE, ACCOUNTING MANAGER

SUBJECT: CONSIDERATION OF RESOLUTION ACCEPTING THE STATUS REPORT ON DEVELOPMENT IMPACT FEES (AB-1600)

DATE: DECEMBER 10, 2019

SUMMARY OF ACTION:

Acceptance of a status report providing an accounting of fees derived from development projects.

IMPACT ON FINANCIAL AND PERSONNEL RESOURCES:

There is no direct financial impact of the status report other than the staff time required to prepare it, which is estimated at 2 hours.

RECOMMENDATION:

It is recommended the City Council adopt a Resolution accepting the status report on the receipt and use of Development Impact Fees (AB-1600) during the fiscal year ending June 30, 2019.

BACKGROUND:

Government Code Sections 66000 et seq. (enacted via AB 1600) requires local agencies to provide an accounting of impact fees imposed on development projects. These fees (typically titled AB 1600 fees) are intended to mitigate certain cost impacts of development projects on existing City facilities and infrastructure.

The basic accounting and reporting responsibilities require the City to provide a detailed reporting of the use of development impact fees every five years (beginning with FY 1997-98). Due to the fact that several of the impact fees have different reporting periods, it has been the City's practice to report the status of development impact fees on a yearly basis so as not to miss a reporting date in error.

The City must comply with two basic requirements. First, the City must report findings on the amount collected for each fee, the use of the fees, and any unexpended fees at year-end.

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These findings must:

1. Identify the purpose for the fee;
2. Demonstrate a reasonable relationship between the fee and the purpose for which it was charged;
3. Identify all sources and amounts of funding anticipated to complete financing of incomplete improvements;
4. Designate the approximate dates these funding sources are expected to be deposited into the appropriate account or fund.

When sufficient funds have been collected to complete financing of public improvements in progress but not completed, the City has 180 days to identify an approximate date by which the construction of the public improvement will begin or be completed.

The second requirement provides that the City shall establish separate capital facility accounts for each improvement funded by development impact fees. Interest shall be earned and recorded in each account. The City is required to make available to the public the following information:

1. A brief description of the type of fee in the account.
2. The amount of the fee.
3. The account's beginning and ending balance.
4. The amount of fees collected and the interest earned.
5. A description of the improvements on which the funds were expended and the amount expended on each improvement, including the percentage of the improvement funded with development fees.
6. An approximate date by which the construction of a public improvement will begin if the City determines that sufficient funds have been collected to complete financing on the incomplete improvement.
7. A description of each inter-fund transfer or loan made from the account.
8. The amount of any refunds.

Attached to the Resolution is the required financial information as of June 30, 2019 (Exhibits A-H). The information consists of beginning and ending fund balances for each fee charged by the City, including interest earned, and details of all expenditures made from these sources.

ANALYSIS OF ISSUES:

There are eight active Development Impact Fees identified as subject to AB1600 reporting requirements. Three of the fees were first reported in January 1999 complying with the five-year reporting requirement. Those three fees are the Traffic Signalization Fee, the Transportation Facility Fee, and the Drainage Facility Fee. The Water Neutralization Fee was required to report for the first time in 2003. The remaining four Development Impact Fees (the Fire Protection Fee, the Police Facilities Fee, Community Center Fee, and the Park Improvement Fee) were first required to report in 2005. The

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City also charges a Park Development Fee, which is a Quimby Fee (Government Code 66477) and does not fall under the AB-1600 reporting requirements, so it is not included in the attached report.

The City utilizes the following funds to track development impact fees:

Traffic Signalization Fund (Fund 222)

Ordinance 346 was adopted in May of 1986 as a mechanism for assessing fees on new developments in proportion to the amount of anticipated traffic generated by a given development. The fees were restricted for funding the construction of traffic signal systems, signing, and other traffic control devices. This development impact fee came under Government Code Section 66000 et seq. in January 1989, when AB-1600 fees were recognized.

Transportation Facility Impact (Fund 224)

The fund was established in January 1994 to track fees paid by developers for the construction of improvements to streets throughout the City. When a project serves both new and existing development, only the portion related to new development is charged against this fund.

Drainage Facility Fund (Fund 231)

This fund was established in January 1986 to track fees collected from developers to acquire and construct drainage facilities with a designated drainage zone attributable to new development. This development impact fee came under Government Code Section 66000 et seq. in January 1989, when AB-1600 fees were recognized. As with the Transportation Facility Impact fees, when a project serves both new and existing development, only the portion related to new development is charged against this fund.

Water Neutralization Impact Fund (Fund 226)

This fund was established in October 1998 to account for mitigation fees collected from developers to neutralize projected water demand of development projects above historical usage amounts. When a project serves both new and existing development, only the portion related to new development is charged against this fund.

Fire Protection Fund (Fund 210)

The Impact Fee Study of March 2000 instituted the Fire Protection Fee. This fee is to be used for facilities to house fire fighting personnel and equipment serving future development. This fee was established pursuant to AB-1600.

Police Facilities Fund (Fund 212)

The Police Protection Fund was established in March 2000 to account for monies that were collected from new development for the expansion of police facilities. This fee was established pursuant to AB-1600.

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Park Improvement Fund (Fund 214)

This impact fee resulted from the Impact Fee Study of March 2000. This fee is to be used to improve parklands in order to maintain 4.0 acres of neighborhood and community parks per thousand residents. This fee was established pursuant to AB-1600. FY 2000-01 was the first year monies were collected for Park Improvement.

Community Center Fund (Fund 215)

The Impact Fee Study of March 2000 instituted the Recreation Community Center Fee. The fee was enacted to ensure community center facilities are maintained at 542 square feet per thousand population.

The City utilizes fund accounting to segregate development impact fees from other City revenues. Although the City pools its cash for investment purposes, interest income is allocated to each of the funds based on their respective cash balances.

Staff examined the accounts to determine if any development impact fees collected between January 1989 and June 30, 2019 remained unexpended. The Drainage Fund balance will be expended in FY 2019-20 for an upcoming storm drainage improvement project. Sufficient funds have been accumulated in the Traffic Signalization Fund to fund two traffic signals and various upgrades. The Transportation Facility Impact Fund has accumulated \$2,164,221 in unspent impact fees, of which \$1,735,025 is identified in the Capital Improvement Program for the Brisco Road/101 Interchange project. The Water Neutralization Fund has no remaining unspent impact fees, but ended the year with a fund balance of \$309,785. The Fire Protection Impact Fund ended the year with \$238,276 in fund balance. The Police Facilities Impact Fund has a balance of \$49,644. The Community Center and Park Improvement Impact funds are scheduled for various building and park improvements. The development Impact fee schedule is included as Attachment 1.

ALTERNATIVES:

The following alternatives are provided for City Council consideration:

1. Adopt the Resolution accepting and filing the report;
2. Do not adopt the Resolution and request further information; or
3. Provide direction to staff.

ADVANTAGES:

By accepting the status report on Development Impact Fees, the City will be complying with Government Code Sections 66000 et seq. that require local agencies to provide an accounting of impact fees imposed on development projects.

DISADVANTAGES:

There are no disadvantages in relation to the recommended action.

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ENVIRONMENTAL REVIEW:

No environmental review is required for this item.

PUBLIC NOTIFICATION AND COMMENTS:

The Agenda was posted at City Hall and on the City's website in accordance with Government Code Section 54954.2.

RESOLUTION NO.

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ARROYO GRANDE ACCEPTING THE STATUS REPORT ON DEVELOPMENT IMPACT FEES (AB-1600)

WHEREAS, Government Code Section 66001 (d) requires the City to make findings once every five fiscal years with respect to any portion of a development impact fee remaining unexpended in its account five or more years after deposit of the fee; and

WHEREAS, 66001(d) requires the City to: (1) identify the purpose to which the fee is to be put, (2) demonstrate a reasonable relationship between the fee and the purpose for which it was charged; (3) identify all sources and amounts of funding anticipated to complete financing in incomplete improvements; and (4) designate the approximate dates on which the funding is expected to be deposited into the appropriate account or fund; and

WHEREAS, the Council has reviewed the development impact fees collected between July 1, 2009 and June 30, 2019 to determine if any such development impact fees remain unexpended; and

WHEREAS, the Council finds that expenditures made on public improvements funded from development impact fees are consistent with the requirements of Government Code Section 66006; and

WHEREAS, Government Code Section 66006 requires the City to provide the public with the following information: (1) a brief description of the type of fee in the account or fund; (2) the amount of the fee; (3) the beginning and ending balance of the account or fund; (4) the amount of the fees collected and the interest earned; (5) an identification of each public improvement on which fees were expended and the amount of the expenditures, including the total percentage of the cost of the public improvement that was funded with fees; (6) a description of each interfund transfer or loan made from the account or fund; and (7) the amount of refunds made.

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Arroyo Grande hereby accepts and files the Staff Report and Status Report on development impact fees, as reflected in Exhibits A – H, attached hereto and incorporated herein, which include the findings required by Government Code Section 66000 et seq.

On motion of Council Member _____, seconded by Council Member _____, and on the following roll call vote, to wit:

AYES:
NOES:
ABSENT:

The foregoing Resolution was passed and adopted this 10th day of December, 2019.

**RESOLUTION NO.
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CAREN RAY RUSSOM, MAYOR

ATTEST:

KELLY WETMORE, CITY CLERK

APPROVED AS TO CONTENT:

JAMES A. BERGMAN, CITY MANAGER

APPROVED AS TO FORM:

TIMOTHY J. CARMEL, CITY ATTORNEY

EXHIBITS

A - H

CITY OF ARROYO GRANDE
Traffic Signalization Fund
 Comparative Statement of Revenues, Expenditures
 and Changes in Fund Balances
 Fiscal Years Ending June 30, 2010-2019

	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Actual
Revenues:										
Traffic Signal Assessments	\$ 30,709	\$ 96,409	\$ 16,561	\$ 80,982	\$ 26,976	\$ 23,338	\$ 117,309	\$ 130,872	\$ 47,232	\$ 28,799
Interest Income	2,513	2,479	2,365	2,167	3,197	6,576	10,917	3,631	5,689	16,693
Total Revenues	\$ 33,222	\$ 98,888	\$ 18,926	\$ 83,149	\$ 30,173	\$ 29,914	\$ 128,226	\$ 134,503	\$ 52,922	\$ 45,492
Expenditures:										
Operating Expenses	-	-	-	-	-	-	1,948	-	96	-
Excess of Revenues Over Expenditures	33,222	98,888	18,926	83,149	30,173	29,914	126,278	134,503	52,826	45,492
Other Financing Uses:										
Capital Projects	57,572	-	-	-	-	12,718	28,180	1,723	-	-
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	(24,350)	98,888	18,926	83,149	30,173	17,196	98,098	132,780	52,826	45,492
Fund Balance, Beginning of Year	417,623	393,273	492,161	511,087	594,236	624,409	641,605	739,703	872,483	925,309
Fund Balance, End of Year	\$ 393,273	\$ 492,161	\$ 511,087	\$ 594,236	\$ 624,409	\$ 641,605	\$ 739,703	\$ 872,483	\$ 925,309	\$ 970,801
Capital Project Detail										
Fair Oaks/Halcyon Rd Traffic Signal	\$ 57,572	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Oak Park/West Branch Signal	-	-	-	-	-	12,718	28,180	1,723	-	-
Total Capital Projects	\$ 57,572	\$ -	\$ -	\$ -	\$ -	\$ 12,718	\$ 28,180	\$ 1,723	\$ -	\$ -

No refunds were made during FY 18-19

CITY OF ARROYO GRANDE
Transportation Facility Impact Fee
 Comparative Statement of Revenues, Expenditures
 and Changes in Fund Balances
 Fiscal Years Ending June 30, 2010-2019

	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Actual
Revenues:										
Transportation Impact Fees	\$ 87,928	\$ 267,489	\$ 48,385	\$ 221,532	\$ 76,857	\$ 74,358	\$ 188,488	\$ 366,924	\$ 133,226	\$ 72,178
Interest income	16,824	15,937	13,203	8,657	11,109	20,107	14,545	10,196	13,230	38,029
Total Revenues	104,752	283,426	61,588	230,189	87,966	94,465	203,033	377,120	146,456	110,207
Expenditures:										
Operating Expenses	-	-	-	-	-	16,800	29,531	-	715	-
Excess of Revenues Over Expenditures	104,752	283,426	61,588	230,189	87,966	77,665	173,502	377,120	145,741	110,207
Other Financing Uses:										
Capital Projects	177,415	253,718	739,974	231,184	128,433	284,497	1,714,300	(1,335,025)	49,217	57,465
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	(72,663)	29,708	(678,386)	(995)	(40,467)	(206,832)	(1,540,798)	1,712,145	96,525	52,742
Fund Balance, Beginning of Year	2,813,242	2,740,579	2,770,287	2,091,901	2,090,906	2,050,439	1,843,607	302,809	2,014,954	2,111,479
Fund Balance, End of Year	\$ 2,740,579	\$ 2,770,287	\$ 2,091,901	\$ 2,090,906	\$ 2,050,439	\$ 1,843,607	\$ 302,809	\$ 2,014,954	\$ 2,111,479	\$ 2,164,221 *
Capital Project Detail:										
Brisco Road/101 Interchange	\$ 177,415	\$ 253,718	\$ 267,448	\$ 189,091	\$ 128,433	\$ 284,497	\$ 1,714,300	\$(1,335,025)	\$ 49,217	\$ 57,465
Le Point Parking Lot	-	-	121,231	-	-	-	-	-	-	-
El Camino Real Rehabilitation	-	-	351,295	42,093	-	-	-	-	-	-
Total Capital Projects	\$ 177,415	\$ 253,718	\$ 739,974	\$ 231,184	\$ 128,433	\$ 284,497	\$ 1,714,300	\$(1,335,025)	\$ 49,217	\$ 57,465

*\$1,735,025 will be used to finance Brisco Rd-Halcyon/ Route 101 interchange as detailed in the CIP

No refunds were made during FY 18-19

CITY OF ARROYO GRANDE
Drainage Facility Fees
 Comparative Statement of Revenues, Expenditures
 and Changes in Fund Balances
 Fiscal Years Ending June 30, 2010-2019

	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Actual
Revenues:										
Drainage Fees	\$ 21,975	\$ -	\$ -	\$ 20,648	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Income	162	7	2	15	113	217	130	-	90	105
Total Revenues	22,137	7	2	20,663	113	217	130	-	90	105
Expenditures:										
Operating Expenses	-	1,575	-	-	-	-	-	-	-	-
Excess of Revenues Over Expenditures	22,137	(1,568)	2	20,663	113	217	130	-	90	105
Other Financing Uses:										
Capital Projects	32,076	-	-	-	-	-	21,377	(16,462)	10,975	-
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	(9,939)	(1,568)	2	20,663	113	217	(21,247)	16,462	(10,885)	105
Fund Balance, Beginning of Year	11,967	2,028	460	462	21,125	21,238	21,455	208	16,670	5,785
Fund Balance, End of Year	\$ 2,028	\$ 460	\$ 462	\$ 21,125	\$ 21,238	\$ 21,455	\$ 208 *	\$ 16,670	\$ 5,785	\$ 5,890
Capital Project Detail:										
Storm Drain Erosion Mitigation	\$ 20,176	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Newsom Springs Drainage	11,900	-	-	-	-	-	-	-	-	-
Creek Presevation/Drainage Imprv	-	-	-	-	-	-	21,377	(16,462)	10,975	-
Total Capital Projects	\$ 32,076	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,377	\$ (16,462)	\$ 10,975	\$ -

No refunds were made during FY 18-19

CITY OF ARROYO GRANDE

Water Neutralization Fees

Comparative Statement of Revenues, Expenditures
and Changes in Fund Balances
Fiscal Years Ending June 30, 2010-2019

	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Actual
Revenues:										
Water Neutralization Fee	\$ 33,594	\$ 85,473	\$ 44,557	\$ 75,308	\$ 37,207	\$ 85,497	\$ 17,777	\$ 185,779	\$ 84,671	\$ 91,014
Interest Income	3,789	2,761	1,975	1,597	1,856	2,631	1,697	709	1,554	4,741
Transfer In - Water Fund						200,000	200,000	50,000	-	-
Total Revenues	37,383	88,234	46,532	76,905	39,063	288,128	219,474	236,488	86,225	95,754
Expenditures:										
Operating Expenses	190,381	197,568	49,209	87,011	80,838	327,531	469,443	54,456	73,889	13,181
Excess of Revenues Over/(Under) Expenditures	(152,998)	(109,334)	(2,677)	(10,106)	(41,775)	(39,403)	(249,969)	182,032	12,336	82,574
Other Financing Uses:										
Capital Projects	-	11,325	-	44,990	-	-	-	-	-	-
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	(152,998)	(120,659)	(2,677)	(55,096)	(41,775)	(39,403)	(249,969)	182,032	12,336	82,574
Fund Balance, Beginning of Year	695,421	542,423	421,764	419,087	363,991	322,216	282,813	32,844	214,876	227,212
Fund Balance, End of Year	\$ 542,423	\$ 421,764	\$ 419,087	\$ 363,991	\$ 322,216	\$ 282,813	\$ 32,844	\$ 214,876	\$ 227,212	\$ 309,785
Capital Project Detail:										
Short Street Bathroom Retr	\$ -	\$ 11,325	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Central Irrigation System	-	-	-	44,990	-	-	-	-	-	-
Total Capital Projects	\$ -	\$ 11,325	\$ -	\$ 44,990	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

No refunds were made during FY 18-19

CITY OF ARROYO GRANDE

Fire Protection Fee

Comparative Statement of Revenues, Expenditures
and Changes in Fund Balances
Fiscal Years Ending June 30, 2010-2019

	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Actual
Revenues:										
Impact Fees	\$ 18,263	\$ 21,150	\$ 22,802	\$ 40,042	\$ 28,404	\$ 31,542	\$ 14,298	\$ 121,797	\$ 27,801	\$ 50,550
Interest Income	125	180	270	343	636	1,600	2,783	1,207	1,036	3,813
Transfers in - operating										
Total Revenues	18,388	21,330	23,072	40,385	29,040	33,142	17,081	123,004	28,837	54,362
Expenditures:										
Operating Expenses	-	-	-	-	-	-	3,023	-	74,739	-
Excess of Revenues Over Expenditures	18,388	21,330	23,072	40,385	29,040	33,142	14,058	123,004	(45,901)	54,362
Other Financing Uses:										
Capital Transfers Out	6,380	-	-	-	-	-	-	76,849	-	-
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	12,009	21,331	23,072	40,385	29,040	33,142	14,058	46,155	(45,901)	54,362
Fund Balance, Beginning of Year	10,623	22,632	43,963	67,035	107,420	136,460	169,602	183,660	229,815	183,914
Fund Balance, End of Year	\$ 22,632	\$ 43,963	\$ 67,035	\$ 107,420	\$ 136,460	\$ 169,602	\$ 183,660	\$ 229,815	\$ 183,914	\$ 238,276
Capital Project Detail:										
Fire Station Addition	\$ 6,380	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bond Debt Repayment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	76,849	-	-
	\$ 6,380	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 76,849	\$ -	\$ -

No refunds were made during FY 18-19

CITY OF ARROYO GRANDE
Police Protection Fee
 Comparative Statement of Revenues, Expenditures
 and Changes in Fund Balances
 Fiscal Years Ending June 30, 2010-2019

	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Actual
Revenues:										
Impact Fees	\$ 3,778	\$ 12,479	\$ 3,418	\$ 20,809	\$ 3,900	\$ 7,448	\$ 8,927	\$ 10,280	\$ 7,170	\$ 4,729
Interest Income	280	320	308	292	476	461	383	152	270	826
Total Revenues	4,058	12,799	3,726	21,101	4,376	7,909	9,310	10,432	7,440	5,555
Expenditures:										
Operating Expenses	-	-	-	-	-	-	2,268	-	112	-
Excess of Revenues Over Expenditures	4,058	12,799	3,726	21,101	4,376	7,909	7,042	10,432	7,328	5,555
Other Financing Uses:										
Capital Transfers Out	-	-	-	-	-	81,400	1,400	(1,400)	-	-
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	4,058	12,799	3,726	21,101	4,376	(73,491)	5,642	11,832	7,328	5,555
Fund Balance, Beginning of Year	46,718	50,776	63,575	67,301	88,402	92,778	19,287	24,929	36,761	44,089
Fund Balance, End of Year	\$ 50,776	\$ 63,575	\$ 67,301	\$ 88,402	\$ 92,778	\$ 19,287	\$ 24,929	\$ 36,761	\$ 44,089	\$ 49,644
Capital Project Detail:										
Police Station Remodeling	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 81,400	\$ -	\$ -	\$ -	\$ -
Citywide Solar Project	\$ -	\$ -	\$ -	\$ -	\$ -	0	1,400	(1,400)	-	-
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 81,400	\$ 1,400	\$ (1,400)	\$ -	\$ -

No refunds were made during FY 18-19

CITY OF ARROYO GRANDE

Community Center Fee

Comparative Statement of Revenues, Expenditures
and Changes in Fund Balances
Fiscal Years Ending June 30, 2010-2019

	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Actual
Revenues:										
Impact Fees	\$ 1,275	\$ 1,420	\$ 1,623	\$ 2,744	\$ 2,036	\$ 4,858	\$ 859	\$ 8,686	\$ 1,859	\$ 4,488
Interest Income	254	209	218	190	269	572	364	352	383	766
Expense Recovery		6,082								
Total Revenues	1,529	7,711	1,841	2,934	2,305	5,430	1,223	9,038	2,242	5,254
Expenditures:										
Operating Expenses	-	-	-	-	-	-	262	-	13	-
Excess of Revenues Over Expenditures	1,529	7,711	1,841	2,934	2,305	5,430	961	9,038	2,230	5,254
Other Financing Uses:										
Capital Transfers Out	6,082	-	-	324	-	-	60,000	(54,956)	21,490	30,652
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	(4,553)	7,711	1,841	2,610	2,305	5,430	(59,039)	63,994	(19,260)	(25,398)
Fund Balance, Beginning of Year	41,984	37,431	45,142	46,983	49,593	51,898	57,328	(1,711)	62,283	43,023
Fund Balance, End of Year	\$ 37,431	\$ 45,142	\$ 46,983	\$ 49,593	\$ 51,898	\$ 57,328	\$ (1,711) *	\$ 62,283 *	\$ 43,023 *	\$ 17,625
Capital Project Detail:										
ADA Improvements	\$ 6,082	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Elm Street Roof Replacement	-	-	-	324	-	-	-	-	-	-
Woman's Club Kitchen Remo	-	-	-	-	-	-	60,000	(54,956)	21,490	30,652
	\$ 6,082	\$ -	\$ -	\$ 324	\$ -	\$ -	\$ 60,000	\$ (54,956)	\$ 21,490	\$ 30,652

No refunds were made during FY 18-19

CITY OF ARROYO GRANDE**Park Improvement Fee**

Comparative Statement of Revenues, Expenditures
and Changes in Fund Balances
Fiscal Years Ending June 30, 2010-2019

	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Actual
Revenues:										
Impact Fees	\$ 21,920	\$ 24,646	\$ 27,874	\$ 94,540	\$ 34,936	\$ 83,790	\$ 14,693	\$ 148,754	\$ 31,837	\$ 77,076
Interest Income	2,427	1,938	1,721	1,482	570	1,582	2,416	1,226	1,909	4,304
Total Revenues	24,347	26,584	29,595	96,022	35,506	85,372	17,109	149,980	33,746	81,381
Expenditures:										
Operating Expenses	-	-	-	-	-	-	3,808	-	187	24,592
Excess of Revenues Over Expenditures	24,347	26,584	29,595	96,022	35,506	85,372	13,301	149,980	33,559	56,788
Other Financing Uses:										
Capital Transfers Out	77,817	20,192	20,749	359,289	20,000	35,000	20,000	14,967	96,943	48,543
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	(53,470)	6,392	8,846	(263,267)	15,506	50,372	(6,699)	135,013	(63,385)	8,246
Fund Balance, Beginning of Year	395,094	341,624	348,016	356,862	93,595	109,101	159,473	152,774	287,787	224,402
Fund Balance, End of Year	\$ 341,624	\$ 348,016	\$ 356,862	\$ 93,595	\$ 109,101	\$ 159,473	\$ 152,774	\$ 287,787	\$ 224,402	\$ 232,648
Capital Project Detail:										
Park Improvements	\$ 23,832	\$ 14,329	\$ 19,060	\$ 20,614	\$ 20,000	\$ 35,000	\$ 20,000	\$ 14,967	\$ 24,381	\$ -
Village Green Master Plan	33,985	-	-	-	-	35,000	-	14,967	-	-
Soto Pond Fence Replacement	-	5,628	-	-	-	-	-	-	-	-
Replacement lighting-lower basin fields	-	-	1,689	290,360	-	-	-	-	-	-
Central Irrigation System	-	-	-	48,315	-	-	-	-	-	-
Strother Park Play Structure	-	-	-	-	-	-	-	-	56,412	-
Strother Park Restroom Project	-	-	-	-	-	-	-	-	16,150	48,543
	\$ 57,817	\$ 19,957	\$ 20,749	\$ 359,289	\$ 20,000	\$ 70,000	\$ 20,000	\$ 29,934	\$ 96,943	\$ 48,543

No refunds were made during FY 18-19