



Annual and Five-Year Development Impact Fee Report

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Resolution

City Council

Wade Cowan	Mayor
Bill Biasi	Mayor Pro Tem
Harold Anderson	Council member
Jesse Loren	Council member
Pierre Neu	Council member

Executive Team

Kathleen Salguero Tropa	City Manager
Shelly Gunby	Director of Administrative Services
Brad Lopez	Fire Chief
John Miller	Police Chief
Alison Bigham	Human Resources Manager
Tom Davis	Building Official
Kristine DeGuerre	Environmental Services Manager
Eric Lucero	Public Works Superintendent
Kirks Skierski	Senior Planner



TRANSMITTAL LETTER

December 21, 2021

Dear Honorable Mayor, Members of the City Council, and the Citizens of the City of Winters:

State law requires any local agency that imposes development impact fees to prepare a five-year report providing specific information about those fees. Therefore, in accordance with the provisions of the California Government Code Sections 66000 et seq., I hereby submit the Development Impact Fee Report for the City of Winters for the Fiscal Year (FY) ending June 30, 2021 and the Five-Year period of 2016/2017 to 2020/2021

Development Impact Fees are charged by the local government 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 development projects. The legal requirements for enactment of a Development Impact Fee program are set forth in Government Code Sections 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 the City of Winters, development impact fees are collected on or before the issuance of building permits, or the certificate of occupancy, or at other times as may be specified by specific Development Agreements (DA). These fees are for the purpose of mitigating the impacts caused by new development on the City's infrastructure. Development Impact Fees are used to finance the acquisition, construction and improvement of public facilities needed because of new development. A separate fund has been established to account for the collection and expenditures of the development impact fees for the following facilities:

- Water
- Sewer
- Transportation (Streets)
- Parks
- Public Safety-Police
- Fire
- General Facilities
- Monitoring Fee

- General Storm Drain Fee

California Government Code section 66006 (b) (2) requires the City of Winters prepare and make available to the public the Development Impact Fee Report within 180 days after the last day of each fiscal year. The City Council must review the annual report at a regularly scheduled public meeting not less than fifteen days after the information is made available to the public. The report was posted on the City's Finance tab of the City of Winters website and filed with the City Clerk's office and available for public review on December 3, 2021.

Submitted by:

Shelly A. Gunby
Director of Administrative Services.

Introduction

LEGAL REQUIREMENTS FOR DEVELOPMENT IMPACT FEE REPORTING

A. California Government Code Section 66006 (b)

Government Code Section 66006(b) defines the specific annual reporting requirements for local agencies that impose AB 1600 Development Impact Fees on new development. Annually, for each separate fund established for the collection and expenditure of Development Impact Fees, the local agency shall, within 180 days after the last day of each fiscal year, make available to the public the information shown below for the most recent fiscal year

- A brief description of the fee in the account or fund; and
- The amount of the fee; and
- The beginning and ending balance of the account or fund; and
- The amount of the fees collected, and the interest earned; and
- An identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement; including the total percentage of the cost of the public improvement that was funded with the fees; and
- An identification of an approximate date by which the construction of the public improvement will commence, if the local agency determines that sufficient funds have been collected to complete financing on an incomplete public improvement; and
- 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; and
- The amount of refunds made due to sufficient funds being collected to complete financing on incomplete public improvements when the local agency fails to identify, within 180 days, an approximate date construction will comment, and the amount of reallocated funds when the administrative costs of refunding unexpended revenues exceeding the amount to be refunded.

B. California Government Code Section 66001 (d)

For all funds established for the collection and expenditure of Development Impact Fees, Governmental Code Section 66001 (d) has additional requirements. For the fifth fiscal year following the first deposit into the fund and every five years thereafter, the local agency shall make all of the following findings with respect to that portion of the fund remaining unexpended, whether committed or uncommitted:

- Identify the purpose to which the fee is to be put; and

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

C. Additional Notes

California Government Code Section 66002 states that local agencies that have developed a fee program may adopt a Capital Improvement Plan (CIP) indicating the approximate location, size, timing of availability, and estimates of cost for all facilities or improvements to be financed by fees. A formal CIP is recommended, at a minimum, as a five-year plan. The City of Winters included the development of a CIP plan as a priority during the recently held City Council/Staff strategic planning session.

D. Establishing a Reasonable Relationship Between the Fee and the Purpose for Which it is Charged.

On November 6, 2018, the City Council updated the Development Impact Fee amount after reviewing and approving the 2018 Development Impact Fee Nexus Study by approving resolution 2018-59. The Development Impact Fees Nexus Study sets forth the relationship between contemplated future development, facilities needed to serve future development and the estimated costs for those improvements based on the current general plan. Comprehensive updates to the fees are completed on an as-needed basis to ensure the amount continues to reflect the appropriate fee in relation to updated fees. The updated fees were effective January 1, 2019.

The impact fees were adjusted according to the Engineering News Record Construction Cost Index with the adoption of Resolution 2021-20 with an effective date of July 1, 2021. This adjustment is generally made annually.

E. Funding of Infrastructure

The FY 2021-2022 adopted budget includes a Capital improvement Section for funding projects identified for the current budget year. As mentioned above, because of the recent City Council/Staff strategic planning session, the adoption of a CIP plan is a priority for the organization in preparation for the 2022-2023 and future budget preparation as well for providing the framework for programming projects for implementation by fiscal year for planning purposes.

DESCRIPTION AND PURPOSE OF DEVELOPMENT IMPACT FEES

The City of Winters collects Development Impact Fees to offset and address the impacts of new development on facilities and infrastructure. Currently there are 9 Development Impact Fee categories:

- Water
- Sewer
- Transportation (Streets)
- Parks
- Public Safety-Police
- Fire
- General Facilities
- Monitoring Fees
- General Storm Drain Fee

While each fee category has its own methodology for determining fees, two main principles apply throughout:

- The City of Winters aims to maintain the existing level of service as the city continues to grow; and
- New development should pay its fair share of the City's infrastructure needs.

Each Development Impact Fee is described below:

- Water Development Impact Fee
 - Purpose-The purpose of the fee is to fund new development's share of City of Winters water resource, treatment, and distribution infrastructure costs.
 - Use of the Fee-The fee will be used to construct improvements that will adequately provide water to property development.
- Sewer
 - Purpose-The purpose of the fee is to fund new development's share of City Wastewater (Sewer) collection, treatment, and disposal of effluent infrastructure costs.
 - Use of the Fee-The fee will be used to construct improvements that will adequately convey and treat wastewater for property development.
- Transportation
 - Purpose-The purpose of the fee is to provide for transportation facilities to accommodate the increase in traffic generated by new development.
 - Use of the Fee-The fee will be used to construct transportation facilities that will accommodate the increased traffic generated by new development.
- Parks
 - Purpose-The purpose of the fee is to fund new development's portion of new park infrastructure costs.

- Use of the Fee-The fee will be used to construct park facilities that benefit all new residents and employees.
- Public Safety-Police
 - Purpose-The purpose of the fee is to purchase new equipment required to provide service related specifically to new development
 - Use of the Fee-The fee will be used to provide public safety service to the new population as a result of development.
- Fire
 - Purpose-The purpose of the fee is to fund development's share of fire protection facilities and equipment costs.
 - The fee will be used to construct facilities and buy equipment that will provide fire protection to new development.
- General Facilities
 - Purpose-The purpose of the fee is to fund new facilities and remodel existing facilities to that will serve new development.
 - Use of the Fee-The fee will be used to build new, and remodel existing, facilities that will serve new development.
- Monitoring Fees
 - Purpose of the Fee-The purpose of the fee is to fund new development's share of expended planning costs related with the General Fund.
 - Use of the Fee-The fee will be used to reimburse planning costs already expended on development of the 1992 General Plan, for which new development through 2036 benefits from
- General Storm Drain Impact Fee
 - Collection of the Storm Drain Impact Fee was discontinued with the implementation of the updated AB1600 Nexus study with the determination that all the required storm drain infrastructure required for new development would be installed by the developer of the property.
 - Purpose of the Fee-The purpose of the fee is to fund new development's share of citywide drainage facilities including master storm drains and master detention basins.
 - Use of the Fee-The fee will be used to build new and remodel existing facilities that will serve new development.

For more information, see the 2018 Development Impact Fees Next Study a
http://www.cityofwinters.org/wp-content/uploads/2018/09/170230FullFinalReportSep24_092518.pdf

FEE SCHEDULE

The Development Impact fees are generally adjusted annually in accordance with the Engineering News Record Construction Cost Index. The table below lists the fee in effect as of June 30, 2021.

Residential Fee per Unit						
	RR	R1	R2	R3	R4	
	Rural	Low Density	Medium Density	Medium High Density	High Density	Accessory Dwelling
Water	4,465.96	4,465.96	3,653.96	2,841.97	2,435.98	1,471.74
Sewer	3,263.88	3,263.88	2,810.56	2,266.58	1,994.59	1,205.07
Transportation	3,142.00	3,142.00	3,142.00	2,195.00	2,195.00	case by case
Parks	6,079.54	6,079.54	5,319.60	4,939.63	4,559.66	2,754.79
Public Safety	972.70	972.70	851.11	790.32	729.52	440.75
Fire	1,968.74	1,968.74	1,722.65	1,599.60	1,476.56	892.09
General	1,647.21	1,647.21	1,441.31	1,338.36	1,235.41	746.39
Monitoring Fee	156.00	156.00	136.50	126.75	117.00	70.69
Total per unit	21,696.03	21,696.03	19,077.69	16,098.21	14,743.72	7,581.52

Non-Residential Fee per Building Square Foot							Per Room
	Neighborhood Commercial	Highway Service Commercial	Central Business District	Office	Light Industrial	Heavy Industrial	Hotel
Water	1.14	1.14	1.14	1.46	1.06	1.06	1,867.58
Sewer	1.09	1.09	1.09	1.23	1.12	1.18	1,452.73
Transportation	3.88	4.26	1.81	0.82	0.50	0.27	498.00
Parks	2.91	2.91	5.09	4.07	1.45	1.20	339.26
Public Safety	0.47	0.47	0.81	0.65	0.23	0.19	54.28
Fire	0.94	0.94	1.65	1.32	0.47	0.39	109.86
General	0.79	0.79	1.38	1.10	0.39	0.32	91.91
Monitoring Fee	0.07	0.07	0.13	0.10	0.04	0.03	8.71
Total per unit	11.29	11.67	13.10	10.75	5.26	4.64	4,422.33

The current fee schedule, effective July 1, 2021, can be found on the City of Winter’s website:

<http://www.cityofwinters.org/wp-content/uploads/2021/11/Impact-fees-effective-7-1-21.pdf>

**City of Winters
Financial Summary Report
Development Impact Fees**

**Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended June 30, 2021**

	Water Impact Fee	Sewer Impact Fee	Transportation Impact Fee	Parks Impact Fee	Public Safety Impact Fee	Fire Impact Fee	General Impact Fee	Monitoring Fee	Storm Drain Impact Fee
Revenues:									
Development Impact Fees	\$ 268,617	\$ 553	\$ 321,167	\$ 245,853	\$ 98,668	\$ 199,704	\$ 257,089	\$ 15,167	\$ 1,441
Interest Earnings	2,656	306,825	712.03	1,156	1,557	2,063	2,499		965
Total Revenues and Transfers In	271,273	307,378	321,879	247,009	100,226	201,767	259,588	15,167	2,406
Expenditures									
Cost Allocations	254	145	169	183	162	172	4,451		311
Well #8 Capacity Study	25,483								
Transfers Out								15,148	
Remodel of Old Police Station							54,592		
Total Expenditures	25,736	145	169	183	162	172	59,043	15,148	311
REVENUES OVER (UNDER) EXPENDITURES	245,537	307,233	321,710	246,826	100,063	201,595	200,544	19	2,095
Fund Balance, July 1, 2020	907,951	863,440	381,334	520,926	374,902	744,873	867,645	(19)	219,031
Fund Balance, June 30, 2021	\$ 1,153,488	\$ 1,170,673	\$ 703,044	\$ 767,753	\$ 474,965	\$ 946,468	\$ 1,068,189	\$ -	\$ 221,125

Well #8 Construction and Capacity Study -Project anticipated construction and completion 2022-2023, total costs undetermined at this time.

Remodel of Old Police Station-Project anticipated construction and completion 2022-2023, total costs undetermined at this time. The City of Winters has entered into a contract for architectural services with Dee Rosenberg, Architects for the purpose of designing the remodel of the “old police station” for use as the Finance Department.

City entered into a contract with W.M. Lyles, Co., for the Wastewater Treatment Facility Screening Improvements-Phase II aka Influent Screen, on September 15, 2021. The contract for the project is \$936,000 and should be completed in 250 days from the date of the notice to proceed of 10/11/2021, with a completion date of 6/18/2022.

The Fire Department 2021-2022 Budget included the purchase of one (1) Command Vehicle, which has been ordered and is being outfitted for placement in service at this time.

City of Winters
Financial Summary Report
Development Impact Fee - Water Impact Fee

Statement of Revenues, Expenditures and Changes in Fund Balance

Last Five Fiscal Years

Description	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21 (unaudited)
Revenues:					
Development Impact Fees	26,226	3,080	69,211	277,044	\$ 268,617
Interest Earnings	3,297	4,970	11,002	9,685	2,656
Total Revenues and Transfers In	29,523	8,050	80,213	286,729	271,273
Expenditures					
Cost Allocations	358	375	354	387	254
Capital Outlay/Contractual Services	14,910	5,762	1,447		25,483
Transfers Out					
Total Expenditures	15,268	6,137	1,801	387	25,736
REVENUES OVER (UNDER) EXPENDITURES	14,256	1,913	78,412	286,342	245,537
Fund Balance, Beginning of Year	527,028	541,284	543,197	621,609	907,951
Fund Balance, End of Year	541,284	543,197	621,609	907,951	1,153,488
Five Year Revenue Test Using First in First Out Method					
Available Revenue Current Fiscal Year	29,523	8,050	80,213	286,729	271,273
Available Revenue Prior Fiscal Year (2 year old funds)	87,210	29,523	8,050	80,213	286,729
Available Revenue Prior Fiscal Year (3 year old funds)	18,861	87,210	29,523	8,050	80,213
Available Revenue Prior Fiscal Year (4 year old funds)	1,964	18,861	87,240	29,523	8,050
Available Revenue Prior Fiscal Year (5 year old funds)	20,707	1,964	18,861	87,240	29,523
Available Revenue Greater than 5 Prior Fiscal Years	383,019	397,589	397,722	416,196	477,700
Total Revenue Available	\$ 541,284	\$ 543,197	\$ 621,609	\$ 907,951	\$ 1,153,488

The City intends to develop a Capital Improvement Plan in FY 2021-2022 to provide guidance in the implementation of approximately \$9,797,157 in projects to be funded by the Development Impact Fee.

City of Winters					
Financial Summary Report					
Development Impact Fee - Sewer Impact Fee					
Statement of Revenues, Expenditures and Changes in Fund Balance					
Last Five Fiscal Years					
Description	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21 (unaudited)
Revenues:					
Development Impact Fees	260,315	49,401	161,771	313,575	\$ 306,825
Interest Earnings	597	1,188	2,146	1,852	553
Total Revenues and Transfers In	260,912	50,589	163,917	315,427	307,378
Expenditures					
Cost Allocations	305	322	301	330	145
Capital Outlay/Contractual Services	500	5,761	1,447		-
Transfers Out					
Total Expenditures	805	6,083	1,748	330	145
REVENUES OVER (UNDER) EXPENDITURES	260,107	44,507	162,169	315,097	307,233
Fund Balance, Beginning of Year	81,561	341,668	386,174	548,343	863,440
Fund Balance, End of Year	341,668	386,174	548,343	863,440	1,170,673
Five Year Revenue Test Using First in First Out Method					
Availale Revenue Current Fiscal Year	260,912	50,589	163,917	315,427	307,378
Available Revenue Prior Fiscal Year (2 year old funds)	80,756	260,912	50,589	163,917	315,427
Available Revenue Prior Fiscal Year (3 year old funds)	-	74,673	260,912	50,589	163,917
Available Revenue Prior Fiscal Year (4 year old funds)	-	-	72,925	260,912	50,589
Available Revenue Prior Fiscal Year (5 year old funds)	-	-	-	72,595	260,912
Available Revenue Greater than 5 Prior Fiscal Years	-	-	-	-	72,450
Total Revenue Available	\$ 341,668	\$ 386,174	\$ 548,343	\$ 863,440	\$ 1,170,673

The Additionally, the City of Winters intends to develop a Capital Improvement Plan in FY 2021-2022 to provide guidance in the implementation of approximately \$7,805,940 in projects to be funded by the Development Impact Fee.

City of Winters					
Financial Summary Report					
Development Impact Fee - Transportation Impact Fee					
Statement of Revenues, Expenditures and Changes in Fund Balance					
Last Five Fiscal Years					
Description	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21 (unaudited)
Revenues:					
Development Impact Fees	335,260	8,228	52,708	291,083	\$ 321,167
Interest Earnings	537	118	-	528	712
Total Revenues and Transfers In	335,797	8,346	52,708	291,612	321,879
Expenditures					
Cost Allocations	311,316	2,083	2,017	2,256	169
Capital Outlay/Contractual Services	1,975	856,666	7,390	45,158	-
Transfers Out					
Total Expenditures	313,291	858,749	9,408	47,414	169
REVENUES OVER (UNDER) EXPENDITURES	22,507	(850,403)	43,300	244,198	321,710
Fund Balance, Beginning of Year	921,732	944,239	93,836	137,136	381,334
Fund Balance, End of Year	<u>944,239</u>	<u>93,836</u>	<u>137,136</u>	<u>381,334</u>	<u>703,044</u>
Five Year Revenue Test Using First in First Out Method					
Available Revenue Current Fiscal Year	335,797	8,346	52,708	291,612	321,879
Available Revenue Prior Fiscal Year (2 year old funds)	212,712	84,490	8,346	52,708	291,612
Available Revenue Prior Fiscal Year (3 year old funds)	40,033	-	76,082	8,346	52,708
Available Revenue Prior Fiscal Year (4 year old funds)	808	-	-	28,668	8,646
Available Revenue Prior Fiscal Year (5 year old funds)	74,860	-	-	-	28,199
Available Revenue Greater than 5 Prior Fiscal Years	280,028	-	-	-	-
Total Revenue Available	\$ 944,239	\$ 92,836	\$ 137,136	\$ 381,334	\$ 703,044

The City intends to develop a Capital Improvement Plan in FY 2021-2022 to provide guidance in the implementation of approximately \$8,167,495 in projects to be funded by the Development Impact Fee.

City of Winters					
Financial Summary Report					
Development Impact Fee - Park Impact Fee					
Statement of Revenues, Expenditures and Changes in Fund Balance					
Last Five Fiscal Years					
Description	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21 (unaudited)
Revenues:					
Development Impact Fees	-	49,905	113,339	406,230	\$ 245,853
Transfers In		51,078		-	
Interest Earnings	-	-	-	1,749	1,156
Total Revenues and Transfers In	-	100,983	113,339	407,979	247,009
Expenditures					
Cost Allocations	1,012	1,068	1,024	1,140	183
Capital Outlay/Contractual Services	500	4,232	1,447	-	-
Transfers Out					
Total Expenditures	1,512	5,300	2,471	1,140	183
REVENUES OVER (UNDER) EXPENDITURES	(1,512)	95,682	110,868	406,839	246,826
Fund Balance, Beginning of Year	(90,951)	(92,462)	3,220	114,088	520,927
Fund Balance, End of Year	(92,462)	3,220	114,088	520,927	767,753
Five Year Revenue Test Using First in First Out Method					
Available Revenue Current Fiscal Year	-	3,220	113,339	407,979	247,009
Available Revenue Prior Fiscal Year (2 year old funds)	-	-	749	112,948	407,979
Available Revenue Prior Fiscal Year (3 year old funds)	-	-	-	-	112,765
Available Revenue Prior Fiscal Year (4 year old funds)	-	-	-	-	-
Available Revenue Prior Fiscal Year (5 year old funds)	-	-	-	-	-
Available Revenue Greater than 5 Prior Fiscal Years	-	-	-	-	-
Total Revenue Available	\$ -	\$ 3,220	\$ 114,088	\$ 520,927	\$ 767,753

The City intends to develop a Capital Improvement Plan in FY 2021-2022 to provide guidance in the implementation of approximately \$27,000,000 in projects to be funded by the Development Impact Fee.

City of Winters					
Financial Summary Report					
Development Impact Fee - Public Safety Impact Fee					
Statement of Revenues, Expenditures and Changes in Fund Balance					
Last Five Fiscal Years					
Description	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21 (unaudited)
Revenues:					
Development Impact Fees	18,402	5,839	23,124	93,893	\$ 98,668
Transfers In		-	-	-	
Interest Earnings	1,919	3,958	6,655	5,627	1,557
Total Revenues and Transfers In	20,321	9,797	29,779	99,520	100,226
Expenditures					
Cost Allocations	309	326	304	334	162
Capital Outlay/Contractual Services	500	5,762	43,030	-	-
Transfers Out					
Total Expenditures	809	6,088	43,334	334	162
REVENUES OVER (UNDER) EXPENDITURES	19,512	3,709	(13,554)	99,186	100,063
Fund Balance, Beginning of Year	266,049	285,561	289,271	275,716	374,902
Fund Balance, End of Year	<u>285,561</u>	<u>289,271</u>	<u>275,716</u>	<u>374,902</u>	<u>474,965</u>
Five Year Revenue Test Using First in First Out Method					
Available Revenue Current Fiscal Year	20,321	9,797	29,779	99,520	100,226
Available Revenue Prior Fiscal Year (2 year old funds)	15,642	20,321	9,797	29,779	99,520
Available Revenue Prior Fiscal Year (3 year old funds)	7,269	15,642	20,321	9,797	29,779
Available Revenue Prior Fiscal Year (4 year old funds)	997	7,269	15,642	20,321	9,797
Available Revenue Prior Fiscal Year (5 year old funds)	3,804	997	7,269	15,642	20,321
Available Revenue Greater than 5 Prior Fiscal Years	237,528	235,245	192,908	199,843	215,322
Total Revenue Available	\$ 285,561	\$ 289,271	\$ 275,716	\$ 374,902	\$ 474,965

The City intends to develop a Capital Improvement Plan in FY 2021-2022 to provide guidance in the implementation of approximately \$112,760 in projects to be funded by the Development Impact Fee.

City of Winters
Financial Summary Report
Development Impact Fee - Fire Impact Fee

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

Description	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21 (unaudited)
Revenues:					
Development Impact Fees	67,053	34,464	66,472	197,193	\$ 199,704
Transfers In		-	-	-	
Interest Earnings	2,259	4,912	8,542	7,452	2,063
Total Revenues and Transfers In	<u>69,312</u>	<u>39,376</u>	<u>75,015</u>	<u>204,645</u>	<u>201,767</u>
Expenditures					
Cost Allocations	316	334	313	342	172
Capital Outlay/Contractual Services	500	5,762	1,447	-	-
Transfers Out					
Total Expenditures	<u>816</u>	<u>6,096</u>	<u>1,760</u>	<u>342</u>	<u>172</u>
	68,496	33,280	73,255	204,303	201,595
REVENUES OVER (UNDER) EXPENDITURES					
	365,540	434,036	467,316	540,571	744,873
Fund Balance, Beginning of Year	<u>434,036</u>	<u>467,316</u>	<u>540,571</u>	<u>744,873</u>	<u>946,468</u>
Fund Balance, End of Year					
Five Year Revenue Test Using First in First Out Method					
	69,312	39,376	75,015	204,645	201,767
Available Revenue Current Fiscal Year	76,740	69,312	39,376	75,015	204,645
Available Revenue Prior Fiscal Year (2 year old funds)	18,644	76,740	69,312	39,376	75,015
Available Revenue Prior Fiscal Year (3 year old funds)	1,070	18,644	76,740	69,312	39,376
Available Revenue Prior Fiscal Year (4 year old funds)	6,204	1,070	18,644	74,740	69,312
Available Revenue Prior Fiscal Year (5 year old funds)	262,066	262,174	261,484	281,785	356,353
Available Revenue Greater than 5 Prior Fiscal Years	<u>\$ 434,036</u>	<u>\$ 467,316</u>	<u>\$ 540,571</u>	<u>\$ 744,873</u>	<u>\$ 946,468</u>
Total Revenue Available					

The City intends to develop a Capital Improvement Plan in FY 2021-2022 to provide guidance in the implementation of approximately \$2,565,000 in projects to be funded by the Development Impact Fee.

City of Winters
Financial Summary Report
Development Impact Fee - General Facilities Fee

Statement of Revenues, Expenditures and Changes in Fund Balance

Five Fiscal Years		FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21 (unaudited)
Description						
Revenues	Development Impact Fees	95,782	23,957	93,334	169,761	\$ 257,089
	Transfers In		-	-	-	
	Interest Earnings	2,725	6,584	9,093	8,309	2,499
	Total Revenues and Transfers In	98,507	30,541	102,428	178,071	259,588
Expenditures	Cost Allocations	305	322	301	388	4,451
	Capital Outlay/Contractual Services	21	5,762	1,447	-	-
	Transfers Out					
	Remodel of Old Police Station					54,592
	Total Expenditures	326	6,084	1,748	388	59,043
		98,181	24,457	100,679	177,683	200,545
REVENUES OVER (UNDER) EXPENDITURES						
		466,645	564,826	589,283	689,962	867,645
Fund Balance, Beginning of Year		564,826	589,283	689,962	867,645	1,068,190
Fund Balance, End of Year						
Five Year Revenue Test Using First in First Out Method						
		98,507	30,541	102,428	178,071	259,588
Available Revenue Current Fiscal Year		90,771	98,507	30,541	102,428	178,071
Available Revenue Prior Fiscal Year (2 year old funds)		26,831	90,771	98,507	30,541	102,428
Available Revenue Prior Fiscal Year (3 year old funds)		1,015	26,831	90,771	98,507	30,541
Available Revenue Prior Fiscal Year (4 year old funds)		12,095	1,015	26,831	90,771	98,507
Available Revenue Prior Fiscal Year (5 year old funds)		335,608	341,618	340,884	367,327	399,054
Available Revenue Greater than 5 Prior Fiscal Years		\$ 564,826	\$ 589,283	\$ 689,962	\$ 867,645	\$ 1,068,189
Total Revenue Available						

The City intends to develop a Capital Improvement Plan in FY 2021-2022 to provide guidance in the implementation of approximately \$4,118,585 in projects to be funded by the Development Impact Fee.

City of Winters
Financial Summary Report
Development Impact Fee - Monitoring Fee

Statement of Revenues, Expenditures and Changes in Fund Balance

Five Fiscal Years		FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21 (unaudited)
Description						
Revenues	Development Impact Fees	49,618	12,826	45,025	24,242	\$ 15,167
	Transfers In		-	-	-	
	Interest Earnings	-				
	Total Revenues and Transfers In	49,618	12,826	45,025	24,242	15,167
Expenditures	Cost Allocations	-				
	Capital Outlay/Contractual Services	49,618	12,826	45,025	24,261	15,148
	Transfers Out					
	Remodel of Old Police Station					
	Total Expenditures	49,618	12,826	45,025	24,261	15,148
REVENUES OVER (UNDER) EXPENDITURES		-	-	-	(19)	19
Fund Balance, Beginning of Year		-	-	-	-	(19)
Fund Balance, End of Year		-	-	-	(19)	-
Five Year Revenue Test Using First in First Out Method						
Available Revenue Current Fiscal Year						
Available Revenue Prior Fiscal Year (2 year old funds)						
Available Revenue Prior Fiscal Year (3 year old funds)						
Available Revenue Prior Fiscal Year (4 year old funds)						
Available Revenue Prior Fiscal Year (5 year old funds)						
Available Revenue Greater than 5 Prior Fiscal Years		\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue Available						

The City transfers all Monitoring Fee Funds to the 1992 General Plan Deficit Fund each month.

City of Winters
Financial Summary Report
Development Impact Fee - Storm Impact Fee

Statement of Revenues, Expenditures and Changes in Fund Balance

Five Fiscal Years		FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21 (unaudited)
Description						
Revenues	Development Impact Fees	20,544	2,475	11,168	2,760	\$ 1,441
	Transfers In		-	-	-	
	Interest Earnings	1,197	2,297	3,996	3,485	965
	Total Revenues and Transfers In	21,741	4,772	15,164	6,245	2,406
Expenditu	Cost Allocations	291	306	274	292	311
	Capital Outlay/Contractual Services	21,470	18,128	1,448	-	-
	Transfers Out					
	Total Expenditures	21,761	18,434	1,722	292	311
		(20)	(13,662)	13,442	5,953	2,095
REVENUES OVER (UNDER) EXPENDITURES						
		213,316	213,297	199,635	213,077	219,031
Fund Balance, Beginning of Year		213,297	199,635	213,077	219,031	221,125
Fund Balance, End of Year						
Five Year Revenue Test Using First in First Out Method						
		21,741	4,772	15,164	6,245	2,406
Availale Revenue Current Fiscal Year		23,464	21,741	4,772	15,164	6,245
Available Revenue Prior Fiscal Year (2 year old funds)		2,618	23,464	21,741	4,772	15,164
Available Revenue Prior Fiscal Year (3 year old funds)		393	2,618	23,464	21,741	4,772
Available Revenue Prior Fiscal Year (4 year old funds)		2,149	393	2,618	23,464	21,741
Available Revenue Prior Fiscal Year (5 year old funds)		162,932	146,647	145,318	147,645	170,797
Available Revenue Greater than 5 Prior Fiscal Years		\$ 213,297	\$ 199,635	\$ 213,077	\$ 219,031	\$ 221,125
Total Revenue Available						

The fees available are fees collected prior to the adoption of the 2018 Development Impact Fee Report. The City intends to develop a Capital Improvement Plan in FY 2021-2022 to provide guidance in the implementation of projects to be funded by the Development Impact Fee.

NOTES TO THE DEVELOPMENT IMPACT FEE REPORT

Refund of Development Impact Fees

At this time, all fees being collected pursuant to the Development Impact Fee program have been earmarked for current or future capital projects necessary to maintain the current levels of services within existing service areas to serve new development.

DEVELOPMENT IMPACT FEE PROJECTS IDENTIFICATION

The Development Impact Fee projects identification table 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 the financing on an incomplete public improvement.

City of Winters
Development Impact Fee Project Identification
As of June 30, 2021

Project Name	Project Phase	Estimated Completion Date	Estimated Project Cost	Development Impact Fee		Estimated % of Project Funding with Fees
				Budget to 6/30/21	Funding to 6/30/21	
Water Impact Fee						
Vehicles	Not started	FY 2035-2036	\$ 140,000	\$ -	\$ -	50.7%
Maintenance Equipment	Not started	FY 2035-2036	\$ 148,000	\$ -	\$ -	50.7%
Water System Master Plan Update	Not started	FY 2022-2023	\$ 62,500	\$ -	\$ -	100%
Urban Water Management Plan	Not started	FY 2025-2026	\$ 90,000	\$ -	\$ -	100%
Future Water Wells (3)	Not started	FY 2035-2036	\$ 7,722,000	\$ -	\$ -	100%
North Eastern Area Water Mains to Rd 32A	Not started	FY 2029-2030	\$ 1,239,608	\$ -	\$ -	100%
Railroad Avenue Water Mains.	Not started	FY 2029-2030	\$ 683,049	\$ -	\$ -	0%
Total Water Impact Fee			\$ 10,085,157	\$ -	\$ -	
Sewer Impact Fee						
Vehicles	Not started	FY 2035-2036	\$ 500,000	\$ -	\$ -	50.7%
Wastewater Master Plan Update	Not started	FY 2025-2026	\$ 125,000	\$ -	\$ -	100%
Railroad /East Abbey to Main Street Relief Sewer	Not started	FY 2029-2030	\$ 329,940	\$ -	\$ -	100%
Option 1A Improvements	Not started	FY 2025-2026	\$ 6,051,000	\$ -	\$ -	100%
Influent Screen	Active	June 2022	\$ 1,300,000	\$ -	\$ -	100%
Total Sewer Impact Fee			\$ 8,305,940	\$ -	\$ -	
Transportation Impact Fee						
Taffic Signal at Grant Ave and East Main St	Not started	FY 2023-2024	\$ 1,860,625	\$ -	\$ -	100%
Traffic Signal at Grant Ave and I-505 Southbound Ramps	Not started	FY 2025-2026	2,232,750	\$ -	\$ -	100%
Roundabout at Grant Ave and Morgan Street	Not started	FY 2028-2029	2,275,000	\$ -	\$ -	100%
2 to 4 Lane Widening	Not started	FY 2035-2036	1,799,120	\$ -	\$ -	100%
Total Transportation Impact Fee			\$ 8,167,495	\$ -	\$ -	
Park Impact Fee						
Sports Park	Not started	FY 2035-2036	\$ 15,000,000	\$ -	\$ -	50.7%
Community Center	Not started	FY 2035-2036	\$ 12,000,000	\$ -	\$ -	50.7%
Total Park Impact Fee			\$ 27,000,000	\$ -	\$ -	
Public Safety Impact Fee						
Police Officer Outfitting Costs (2)	Not started	FY 2023-2024	\$ 103,270	\$ -	\$ -	100%
Community Services Officer Outfitting Costs	Not started	FY 2023-2024	9,490	\$ -	\$ -	100%
Total Public Safety Impact Fee			\$ 112,760	\$ -	\$ -	
Fire Impact Fee						
Training Tower Conex Systems Facility	Not started	FY 2035-2036	\$ 395,000	\$ -	\$ -	100%
Property, Infrastructure and Utility for Training Tower	Not started	FY 2035-2036	100,000	\$ -	\$ -	100%
Type I Engine and Equipment	Not started	FY 2023-2024	625,000	\$ -	\$ -	100%
Type III Engine and Equipment	Not started	FY 2027-2028	435,000	\$ -	\$ -	100%
Type VI Engine and Equipment	Not started	FY 2027-2028	120,000	\$ -	\$ -	100%
Command Vehicles (3)	Not started	FY2023-2024	225,000	\$ -	\$ -	100%
Rescue Squad Vehicle and Equipment	Not started	FY 2027-2028	345,000	\$ -	\$ -	100%
Fire Prevention Vehicles and Equipment (2)	Not started	FY 2035-2036	100,000	\$ -	\$ -	100%
Utility Pickup	Not started	FY 2035-2036	45,000	\$ -	\$ -	100%
SCBA Air Pack and Spare Bottles (25)	Not started	FY 2024-2025	175,000	\$ -	\$ -	100%
Total Fire Impact Fee			\$ 2,565,000	\$ -	\$ -	
General Facilities Impact Fee						
Corporation Yard Relocation	Not started		\$ 3,273,339	\$ -	\$ -	100%
Remodel Old Police Station to Finance Offices	Active	FY 2022-2023	845,246	\$ 54,592	\$ 54,592	100%
Total General Facilities Impact Fee			\$ 4,118,585	\$ 54,592	\$ 54,592	
General Storm Drain Impact Fee						
Storm Drain Master Plan Update	Not started	FY 2022-2023	\$ 100,000	\$ -	\$ -	90.9%
Storm Drain Improvements in New Development	Not started	FY 2024-2025	\$ 147,000	\$ -	\$ -	
General Storm Drain Impact Fee			\$ 247,000	\$ -	\$ -	
Monitoring Fee						
1992 General Plan Deficit	Active	Ongoing until paid	\$ 396,636	\$ 15,148	\$ 82,777	100%
Total Monitoring Fee			\$ 396,636	\$ 15,148	\$ 82,777	
Total Project Funding			\$ 60,998,573	\$ 69,740	\$ 137,369	

Development Impact Fee funds may only be used for new improvements and the City is required to use other funds to pay for any remaining share of the improvement costs attributed to existing development. Until the sufficient funds are available to cover the cost of the listed capital projects, the fund balances will continue to grow. All projects will be reviewed and included in the Capital Improvement Plan to be developed in the upcoming year.