

FISCAL YEAR
ENDED

JUNE 30, 2025

DEVELOPMENTAL IMPACT FEE REPORT



CITY OF
CHOWCHILLA

CALIFORNIA

Daniel Seeto
Finance Director

List of Principal Officials

City Council

Kelly Smith..... Mayor
Jeff Troost..... Mayor Pro Tem
John Chavez Council Member
Waseem Ahmed Council Member
Ray Barragan..... Council Member

Executive Team

Rod Pruett..... City Administrator
Jeffrey Palmer..... Chief of Police
Daniel SeetoFinance Director
Joann McClendon..... City Clerk
Mary Lerner..... City Attorney, Lozano Smith
Fred Gaumnitz..... Fire Chief and Code Enforcement
Jason Rogers..... Public Works Director
Denise Munoz..... Community Development Director

Development Impact Fee Report

Legal Requirements

State law (California Government Code Section 66006) requires each local agency that imposes AB 1600 development impact fees to prepare an annual report providing specific information about those fees. Within the AB 1600 legal requirements, it stipulates that fees imposed on new development have the proper nexus to any project on which they are imposed. In addition, AB 1600 imposes certain accounting and reporting requirements with respect to the fees collected. The fees, for accounting purposes, must be segregated from the general funds of the City and from other funds or accounts containing fees collected for other improvements. Interest on each development fee fund or account must be credited to that fund or account and used only for the purposes for which the fees were collected.

Current California Government Code Section 66006 (b) requires that for each separate fund 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 type of fee in the account or fund.
- The amount of the fee.
- The beginning and ending balance of the account or fund.
- The amount of the fees collected and interest earned.
- Identify each public improvement on which fees were expended and the amount of expenditures on each improvement, including the total percentage of the cost of the public improvement that was funded with fees.
- An identification of an approximate date by which the construction of the public improvement will commence if the local agency determines that sufficient funds have been collected to complete financing on an incomplete public improvement.
- 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.
- The amount of refunds made due to sufficient funds being collected to complete financing on incomplete public improvements, and the amount of reallocation of funds made due to administrative costs of refunding unexpended revenues exceeding the amount to be refunded.

California Government Code Section 66001 (d) requires the local agency make all of the following findings every fifth year with respect to that portion of the account remaining unexpended, whether committed or uncommitted

- Identify the purpose of the fee.
- Demonstrate a reasonable relationship between the fee and purpose for which it is charged.
- Identify all sources and amounts of funding anticipated to complete financing in incomplete improvements.
- Designate the approximate dates on which the funding is expected to be deposited into the appropriate account or fund.
- In any action imposing a fee as a condition of approval of a development project by a local agency, the local agency shall determine how there is a reasonable relationship between the amount of the fee and the cost of the public facility or portion of the public facility attributable to the development on which the fee is imposed.

Description of Development Impact Fee Funds

- *Fire Impact Fee Fund* – To provide for the expansion, design and construction of fire facilities and equipment to address increased demands of the fire department caused by new development.
- *Public Building Impact Fee Fund* – To provide for the expansion, design and construction of public facilities to address increased demands of the city affected by new development
- *Park Development Impact Fee Fund* – To provide for the acquisition and development of parks and recreation facilities impacted by new development in the designated areas.
- *Police Impact Fee Fund* – To provide for the Police Department building expansion and equipment to address increased demands on the police caused by new development.
- *Waste Water Impact Fee Fund* – To provide for the expansion of collection and treatment capacities in the wastewater utility due to increased sewage caused by new development.
- *Signalization Impact Fee Fund* – Traffic facilities are to provide for the impacts of increased traffic caused by new development.
- *Storm Drain Impact Fee Fund* – Installation of public storm drainage and flood control facilities within the city boundaries to service needs of future development.
- *Streets and Roads Impact Fee Fund* – To provide for traffic improvements necessary to accommodate the increase in traffic generated by new development.
- *Water Systems Impact Fee Fund* – To provide for the expansion of production, storage, transmission, treatment and distribution facilities to service new development.

Financial Summary Report
Statement of Revenues, Expenditures and Changes in Fund Balance
Fiscal Year Ending June 30, 2025

Description	Fire	Public Bldg.	Park	Parks Community & Rec Center	Park -In- Lieu/Quimby Impact Fees	Police	Waste- Water	Signal- ization	Storm Drain	Streets and Roads	Water
Revenues											
Fees	\$ 100,922	\$ 176,778	\$ 301,507	\$ 44,671	\$ 177,802	\$ 87,839	\$ 187,657	\$ 43,803	\$ 101,958	\$ 267,142	\$ 259,559
Investment Income	4,488	3,019	9,604	935	6,967	20,626	54,271	19,913	5,506	85,512	7,266
Other	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	105,411	179,797	311,111	45,606	184,769	108,465	241,928	63,716	107,464	352,654	266,825
Expenditures											
Expenditures	\$ 39,837	\$ 84,550	\$ 147,885	\$ 21,910	\$ 9	\$ 41,195	\$ 87,043	\$ 15,059	\$ 7	\$ 116,210	\$ 92,929
Other	-	-	13,099	-	-	-	-	80,872	-	-	-
Total Expenditures	39,837	84,550	160,984	21,910	9	41,195	87,043	95,931	7	116,210	92,929
Revenues Over/(Under) Expenditures	65,574	95,247	150,127	23,696	184,760	67,270	154,885	(32,215)	107,457	236,444	173,896
Beginning Fund Balance as of 7/1/2024	61,555	(389,383)	134,542	4,837	30,937	485,041	1,299,011	484,519	53,784	2,050,051	44,257
Adjustment to Fund Balance *											
Ending Fund Balance as of 6/30/2025	127,129	(294,136)	284,669	28,532	215,697	552,311	1,453,896	452,304	161,241	2,286,495	218,154

*Adjustments to Fund Balance: Rounding, Journals posted after previous reporting to record revenue against deficit

Fire Impact Development Fee Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Fiscal Year Ending June 30, 2025

Description	Fiscal Year 2020/2021	Fiscal Year 2021/2022	Fiscal Year 2022/2023	Fiscal Year 2023/2024	Fiscal Year 2024/2025
<u>Revenues</u>					
Fees	\$ 15,820	\$ 147,725	\$ 236,569	\$ 19,844	\$ 100,922
Investment Income	1,391	1,190	10,529	578	4,488
Other*	-	-	-	-	-
Total Revenues	17,211	148,915	247,098	20,422	105,411
<u>Expenditures</u>					
Expenditures (1)	\$ -	\$ 60,397	\$ 114,282	\$ 8,222	\$ 39,837
Transfer-Out Fire Expansion Project	-	44,167	488,000	-	-
Total Expenditures	-	104,564	602,282	8,222	39,837
<u>Revenues Over/(Under) Expenditures</u>	17,211	44,351	(355,184)	12,201	65,574
Beginning Fund Balance	342,977	360,188	404,539	49,355	61,555
Adjustment to Beginning Balance					
Ending Fund Balance	360,188	404,539	49,355	61,555	127,129

Five-Year Revenue Test Using First In First Out Method

Available Revenue Current Year	17,211	148,915	49,355	20,422	105,411
Available Revenue Prior Year (2-yr Old Funds)	7,256	17,211	-	41,133	20,422
Available Revenue Prior Year (3-yr Old Funds)	7,914	7,256	-	-	1,296
Available Revenue Prior Year (4-yr Old Funds)	13,440	7,914	-	-	-
Available Revenue Prior Year (5-yr Old Funds)	5,954	13,440	-	-	-
Available Revenue Greater than 5 Prior Fiscal Years	308,413	209,803	-	-	-
	360,188	404,539	49,355	61,556	127,129

*Other may include Prior Period Adjustments, Adjustments to beginning balances or Miscellaneous Revenue

(1) Council approved Development Impact Fee Incentive Program

Fire Impact Development Fee Fund

Purpose: Purpose of this fee is to finance expansion, design and construction of fire facilities and purchase equipment to address increased demands of the fire department generated by new development.

Fee Schedule

Description	Fee
Residential (Dollars Per Equivalent Unit)	\$ 1,023
Multi-Family Residential (Dollars Per Equivalent Unit)	\$ 823
Retail/ Service Commercial (Dollars Per 1,000 Gross Area Square ft.)	\$ 2,159
Professional Office (Dollars Per 1,000 Gross Area Square ft.)	\$ 663
Skilled Nursing Facility (Dollars Per 1,000 Gross Area Square ft.)	\$ 422
Industrial (Dollars Per 1,000 Gross Area Square ft.)	\$ 484
Public Facilities/ Institutions (Dollars Per 1,000 Gross Area Square ft.)	\$ 2,425

General Facilities Development Impact Fee Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Fiscal Year Ending June 30, 2025

Description	Fiscal Year 2020/2021	Fiscal Year 2021/2022	Fiscal Year 2022/2023	Fiscal Year 2023/2024	Fiscal Year 2024/2025
<u>Revenues</u>					
Fees	\$ 8,753	\$ 80,473	\$ 129,879	\$ 37,134	\$ 176,778
Investment Income	10	90	915	386	3,019
Other*	-	-	-	-	-
Total Revenues	8,763	80,562	130,794	37,519	179,797
<u>Expenditures</u>					
Expenditures (1)	\$ -	\$ 33,920	\$ 62,206	\$ 17,580	\$ 84,550
Total Expenditures	-	33,920	62,206	17,580	84,550
<u>Revenues Over/(Under) Expenditures</u>	8,763	46,642	68,588	19,939	95,247
Beginning Fund Balance	(533,314)	(524,552)	(477,910)	(409,322)	(389,383)
Ending Fund Balance	(524,552)	(477,910)	(409,322)	(389,383)	(294,136)

Five-Year Revenue Test Using First In First Out Method

Available Revenue Current Year	8,763	80,562	130,794	37,519	179,797
Available Revenue Prior Year (2-yr Old Funds)	1,582	8,763	80,562	130,794	37,519
Available Revenue Prior Year (3-yr Old Funds)	1,908	1,582	8,763	80,562	130,794
Available Revenue Prior Year (4-yr Old Funds)	5,755	1,908	1,582	8,763	80,562
Available Revenue Prior Year (5-yr Old Funds)	2,171	5,755	1,908	1,582	8,763
Available Revenue Greater than 5 Prior Fiscal Years	(544,730)	(576,479)	(632,931)	(648,603)	(731,571)
	(524,552)	(477,910)	(409,322)	(389,383)	(294,136)

*Other may include Prior Period Adjustments, Adjustments to beginning balances or Miscellaneous Revenue

(1) Council approved Development Impact Fee Incentive Program

General Facilities Impact Development Fee Fund

Purpose: Purpose of this fee is to provide for the expansion, design and construction of public facilities to address increased demands of the city generated by new development.

Fee Schedule

Description	Fee
Residential (Dollars Per Equivalent Unit)	\$ 2,196.00
Multi-Family Residential (Dollars Per Equivalent Unit)	\$ 1,647.00
Retail/ Service Commercial (Dollars Per 1,000 Gross Area Square ft.)	\$ 854.00
Professional Office (Dollars Per 1,000 Gross Area Square ft.)	\$ 686.00
Skilled Nursing Facility (Dollars Per 1,000 Gross Area Square ft.)	\$ 737.00
Industrial (Dollars Per 1,000 Gross Area Square ft.)	\$ 244.00
Public Facilities/ Institutions (Dollars Per 1,000 Gross Area Square ft.)	\$ 686.00

Parks Development Impact Fee Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Fiscal Year Ending June 30, 2025

Description	Fiscal Year 2020/2021	Fiscal Year 2021/2022	Fiscal Year 2022/2023	Fiscal Year 2023/2024	Fiscal Year 2024/2025
<u>Revenues</u>					
Fees	\$ -	\$ 201,045	\$ 20,632	\$ 63,377	\$ 301,507
Investment Income	129	308	3,322	7,317	9,604
Other*	-	-	-	-	-
Total Revenues	129	201,353	23,954	70,694	311,111
<u>Expenditures</u>					
Expenditures (1)	\$ -	\$ 87,971	\$ 873	\$ 30,857	\$ 147,885
Transfer Out - Pickleball Court	-	-	-	74,052	13,099
Total Expenditures	-	87,971	873	104,909	160,984
<u>Revenues Over/(Under) Expenditures</u>	129	113,382	23,081	(34,215)	150,127
Beginning Fund Balance	32,165	32,294	145,676	168,757	134,542
Ending Fund Balance	<u>32,294</u>	<u>145,676</u>	<u>168,757</u>	<u>134,542</u>	<u>284,669</u>

Five-Year Revenue Test Using First In First Out Method

Available Revenue Current Year	129	113,382	23,081	70,694	284,669
Available Revenue Prior Year (2-yr Old Funds)	7,565	129	113,382	23,081	-
Available Revenue Prior Year (3-yr Old Funds)	8,209	7,565	129	40,767	-
Available Revenue Prior Year (4-yr Old Funds)	990	8,209	7,565	-	-
Available Revenue Prior Year (5-yr Old Funds)	6,642	990	8,209	-	-
Available Revenue Greater than 5 Prior Fiscal Years	8,759	15,401	16,391	-	-
	<u>32,294</u>	<u>145,676</u>	<u>168,757</u>	<u>134,542</u>	<u>284,669</u>

*Other may include Prior Period Adjustments, Adjustments to beginning balances or Miscellaneous Revenue

(1) Council approved Development Impact Fee Incentive Program

Parks Impact Development Fee Fund

Purpose: Purpose of this fee is to provide for the acquisition and development of parks and recreation facilities impacted by new development in the designated areas.

Fee Schedule

Description	Fee
Residential (Dollars Per Equivalent Unit)	\$ 3,841.00
Multi-Family Residential (Dollars Per Equivalent Unit)	\$ 2,880.00
Retail/ Service Commercial (Dollars Per 1,000 Gross Area Square ft.)	\$ -
Professional Office (Dollars Per 1,000 Gross Area Square ft.)	\$ -
Skilled Nursing Facility (Dollars Per 1,000 Gross Area Square ft.)	\$ -
Industrial (Dollars Per 1,000 Gross Area Square ft.)	\$ -
Public Facilities/ Institutions (Dollars Per 1,000 Gross Area Square ft.)	\$ -

Parks Community/Rec Center Impact Fees
Statement of Revenues, Expenditures and Changes in Fund Balance
Fiscal Year Ending June 30, 2025

Description	Fiscal Year 2020/2021	Fiscal Year 2021/2022	Fiscal Year 2022/2023	Fiscal Year 2023/2024	Fiscal Year 2024/2025
<u>Revenues</u>					
Fees	\$ -	\$ -	\$ -	\$ 9,389	\$ 44,671
Investment Income	-	-	-	-	935
Other*	-	-	-	-	-
Total Revenues	-	-	-	9,389	45,606
<u>Expenditures</u>					
Expenditures (1)	\$ -	\$ -	\$ -	\$ 4,552	\$ 21,910
Total Expenditures	-	-	-	4,552	21,910
<u>Revenues Over/(Under) Expenditures</u>	-	-	-	4,837	23,696
Beginning Fund Balance	-	-	-	-	4,837
Ending Fund Balance	-	-	-	4,837	28,532

Five-Year Revenue Test Using First In First Out Method

Available Revenue Current Year	4,837	28,532
Available Revenue Prior Year (2-yr Old Funds)	-	-
Available Revenue Prior Year (3-yr Old Funds)	-	-
Available Revenue Prior Year (4-yr Old Funds)		
Available Revenue Prior Year (5-yr Old Funds)		
Available Revenue Greater than 5 Prior Fiscal Years		
Total	4,837	28,532

*Other may include Prior Period Adjustments, Adjustments to beginning balances or Miscellaneous Revenue

(1) Council approved Development Impact Fee Incentive Program

Parks Community/Rec Center Impact Fees

Purpose: Purpose of this fee is to provide for the acquisition and development of parks and recreation facilities impacted by new development in the designated areas.

Fee Schedule

Description	Fee
Residential (Dollars Per Equivalent Unit)	\$ 569.00
Multi-Family Residential (Dollars Per Equivalent Unit)	\$ 427.00
Retail/ Service Commercial (Dollars Per 1,000 Gross Area Square ft.)	\$ -
Professional Office (Dollars Per 1,000 Gross Area Square ft.)	\$ -
Skilled Nursing Facility (Dollars Per 1,000 Gross Area Square ft.)	\$ -
Industrial (Dollars Per 1,000 Gross Area Square ft.)	\$ -
Public Facilities/ Institutions (Dollars Per 1,000 Gross Area Square ft.)	\$ -

Park-In-Lieu/Quimby Impact Fees
Statement of Revenues, Expenditures and Changes in Fund Balance
Fiscal Year Ending June 30, 2025

Description	Fiscal Year 2020/2021	Fiscal Year 2021/2022	Fiscal Year 2022/2023	Fiscal Year 2023/2024	Fiscal Year 2024/2025
<u>Revenues</u>					
Fees	\$ -	\$ -	\$ -	\$ 30,937	\$ 177,802
Investment Income	-	-	-	-	6,967
Other*	-	-	-	-	-
Total Revenues	-	-	-	30,937	184,769
<u>Expenditures</u>					
Expenditures (1)	\$ -	\$ -	\$ -	\$ -	\$ 9
Total Expenditures	-	-	-	-	9
<u>Revenues Over/(Under) Expenditures</u>	-	-	-	30,937	184,760
Beginning Fund Balance	-	-	-	-	30,937
Ending Fund Balance	-	-	-	30,937	215,697

Five-Year Revenue Test Using First In First Out Method

Available Revenue Current Year	30,937	184,769
Available Revenue Prior Year (2-yr Old Funds)	-	30,929
Available Revenue Prior Year (3-yr Old Funds)	-	-
Available Revenue Prior Year (4-yr Old Funds)	-	-
Available Revenue Prior Year (5-yr Old Funds)	-	-
Available Revenue Greater than 5 Prior Fiscal Years	-	-
Total	30,937	215,697

*Other may include Prior Period Adjustments, Adjustments to beginning balances or Miscellaneous Revenue

(1) Council approved Development Impact Fee Incentive Program

Park- In-Lieu/ Quimby Impact Fees

Purpose: Purpose of this fee is to provide for the acquisition and development of parks and recreation facilities impacted by new development in the designated areas.

Fee Schedule

Description	Subdivisions	Non- Subdivisions
Residential (Dollars Per Equivalent Unit)	\$ 2,323.20	\$ 1,819.84
Multi-Family Residential (Dollars Per Equivalent Unit)	\$ 1,742.40	\$ 1,364.88
Retail/ Service Commercial (Dollars Per 1,000 Gross Area Square ft.)	\$ -	\$ -
Professional Office (Dollars Per 1,000 Gross Area Square ft.)	\$ -	\$ -
Skilled Nursing Facility (Dollars Per 1,000 Gross Area Square ft.)	\$ -	\$ -
Industrial (Dollars Per 1,000 Gross Area Square ft.)	\$ -	\$ -
Public Facilities/ Institutions (Dollars Per 1,000 Gross Area Square ft.)	\$ -	\$ -

Public Safety Development Impact Fee Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Fiscal Year Ending June 30, 2025

Description	Fiscal Year 2020/2021	Fiscal Year 2021/2022	Fiscal Year 2022/2023	Fiscal Year 2023/2024	Fiscal Year 2024/2025
<u>Revenues</u>					
Fees	\$ 8,637	\$ 108,708	\$ 141,472	\$ 25,660	\$ 87,839
Investment Income	1,152	957	8,881	17,220	20,626
Other*	-	-	-	-	-
Total Revenues	9,789	109,665	150,353	42,880	108,465
<u>Expenditures</u>					
Expenditures (1)	\$ -	\$ 41,044	\$ 63,231	\$ 8,784	\$ 41,195
Total Expenditures	-	41,044	63,231	8,784	41,195
<u>Revenues Over/(Under) Expenditures</u>	9,789	68,620	87,123	34,096	67,270
Beginning Fund Balance	<u>285,413</u>	<u>295,202</u>	<u>363,822</u>	<u>450,945</u>	<u>485,041</u>
Ending Fund Balance	<u>295,202</u>	<u>363,822</u>	<u>450,945</u>	<u>485,041</u>	<u>552,311</u>

Five-Year Revenue Test Using First In First Out Method

Available Revenue Current Year	9,789	109,665	150,354	42,880	108,465
Available Revenue Prior Year (2-yr Old Funds)	7,809	9,789	109,665	150,354	42,880
Available Revenue Prior Year (3-yr Old Funds)	9,398	7,809	9,789	109,665	150,354
Available Revenue Prior Year (4-yr Old Funds)	9,725	9,398	7,809	9,789	109,665
Available Revenue Prior Year (5-yr Old Funds)	7,790	9,725	9,398	7,809	9,789
Available Revenue Greater than 5 Prior Fiscal Years	250,691	217,437	163,930	164,543	131,157
	<u>295,202</u>	<u>363,822</u>	<u>450,945</u>	<u>485,041</u>	<u>552,311</u>

*Other may include Prior Period Adjustments, Adjustments to beginning balances or Miscellaneous Revenue

(1) Council approved Development Impact Fee Incentive Program

Public Safety Impact Development Fee Fund

Purpose: Purpose of this fee is to provide for the expansion of police facilities, purchase and purchase of equipment to address increased demands on the police impacted by new development.

Fee Schedule

Description	Fee
Residential (Dollars Per Equivalent Unit)	\$ 1,061.00
Multi-Family Residential (Dollars Per Equivalent Unit)	\$ 836.00
Retail/ Service Commercial (Dollars Per 1,000 Gross Area Square ft.)	\$ 6,251.00
Professional Office (Dollars Per 1,000 Gross Area Square ft.)	\$ 1,436.00
Skilled Nursing Facility (Dollars Per 1,000 Gross Area Square ft.)	\$ 428.00
Industrial (Dollars Per 1,000 Gross Area Square ft.)	\$ 217.00
Public Facilities/ Institutions (Dollars Per 1,000 Gross Area Square ft.)	\$ 6,591.00

Waste-Water Development Impact Fee Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Fiscal Year Ending June 30, 2025

Description	Fiscal Year 2020/2021	Fiscal Year 2021/2022	Fiscal Year 2022/2023	Fiscal Year 2023/2024	Fiscal Year 2024/2025
<u>Revenues</u>					
Fees	\$ 7,628	\$ 505,421	\$ 309,682	\$ 38,592	\$ 187,657
Investment Income	2,969	2,677	24,685	46,717	54,271
Other*	-	-	-	-	-
Total Revenues	10,597	508,098	334,366	85,309	241,928
<u>Expenditures</u>					
Expenditures (1)	\$ 11,970	\$ 220,516	\$ 140,378	\$ 19,145	\$ 87,043
Total Expenditures	11,970	220,516	140,378	19,145	87,043
<u>Revenues Over/(Under) Expenditures</u>	(1,373)	287,582	193,988	66,164	154,885
Beginning Fund Balance	<u>752,649</u>	<u>751,276</u>	<u>1,038,859</u>	<u>1,232,847</u>	<u>1,299,011</u>
Adjustment to Beginning Balance					
Ending Fund Balance	<u><u>751,276</u></u>	<u><u>1,038,859</u></u>	<u><u>1,232,847</u></u>	<u><u>1,299,011</u></u>	<u><u>1,453,896</u></u>

Five-Year Revenue Test Using First In First Out Method

Available Revenue Current Year	10,597	508,098	334,366	85,309	241,928
Available Revenue Prior Year (2-yr Old Funds)	23,503	10,597	508,098	334,366	85,309
Available Revenue Prior Year (3-yr Old Funds)	18,630	23,503	10,597	508,098	334,366
Available Revenue Prior Year (4-yr Old Funds)	9,648	18,630	23,503	10,597	508,098
Available Revenue Prior Year (5-yr Old Funds)	14,079	9,648	18,630	23,503	10,597
Available Revenue Greater than 5 Prior Fiscal Years	674,819	468,382	337,653	337,137	273,598
	<u>751,276</u>	<u>1,038,859</u>	<u>1,232,848</u>	<u>1,299,011</u>	<u>1,453,896</u>

*Other may include Prior Period Adjustments, Adjustments to beginning balances or Miscellaneous Revenue

(1) SCADA Project in FY's 18/19, 19/20, 20/21. Council approved Development Impact Fee Incentive Program

Waste-Water Impact Development Fee Fund

Purpose: Purpose of this fee is to provide for the expansion of collection and treatment capacities in the wastewater utility due to increased sewage impacted by new development.

Fee Schedule

Description	Fee
Residential (Dollars Per Equivalent Unit)	\$ 2,293.00
Multi-Family Residential (Dollars Per Equivalent Unit)	\$ 1,557.00
Retail/ Service Commercial (Dollars Per 1,000 Gross Area Square ft.)	\$ 827.00
Professional Office (Dollars Per 1,000 Gross Area Square ft.)	\$ 551.00
Skilled Nursing Facility (Dollars Per 1,000 Gross Area Square ft.)	\$ 1,126.00
Industrial (Dollars Per 1,000 Gross Area Square ft.)	\$ 570.00
Public Facilities/ Institutions (Dollars Per 1,000 Gross Area Square ft.)	\$ 551.00

Signalization Development Impact Fee Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Fiscal Year Ending June 30, 2025

Description	Fiscal Year 2020/2021	Fiscal Year 2021/2022	Fiscal Year 2022/2023	Fiscal Year 2023/2024	Fiscal Year 2024/2025
<u>Revenues</u>					
Fees	\$ 4,102	\$ 31,147	\$ 47,216	\$ 7,476	\$ 43,803
Investment Income	1,636	1,210	9,759	17,710	19,913
Other*	-	-	-	-	-
Total Revenues	5,738	32,357	56,975	25,186	63,716
<u>Expenditures</u>					
Expenditures (1)	\$ -	\$ 9,758	\$ 22,486	\$ 3,551	\$ 15,059
Transfer Out- HSIP Intersection Improvements	-	-	-	7,554	80,872
Total Expenditures	-	9,758	22,486	11,105	95,931
<u>Revenues Over/(Under) Expenditures</u>	5,738	22,599	34,489	14,080	(32,215)
Beginning Fund Balance	407,613	413,351	435,949	470,438	484,519
Ending Fund Balance	413,351	435,949	470,438	484,519	452,304

Five-Year Revenue Test Using First In First Out Method

Available Revenue Current Year	5,738	32,357	56,975	25,186	63,716
Available Revenue Prior Year (2-yr Old Funds)	6,731	5,738	32,357	56,975	25,186
Available Revenue Prior Year (3-yr Old Funds)	7,042	6,731	5,738	32,357	56,975
Available Revenue Prior Year (4-yr Old Funds)	6,267	7,042	6,731	5,738	32,357
Available Revenue Prior Year (5-yr Old Funds)	3,068	6,267	7,042	6,731	5,738
Available Revenue Greater than 5 Prior Fiscal Years	384,505	377,815	361,596	357,532	268,332
	413,351	435,949	470,439	484,519	452,304

*Other may include Prior Period Adjustments, Adjustments to beginning balances or Miscellaneous Revenue

(1) Council approved Development Impact Fee Incentive Program

Signalization Impact Development Fee Fund

Purpose: Purpose of this fee is to provide for traffic facilities due to impacts of increased traffic as a result of new development.

Fee Schedule

Description	Fee
Residential (Dollars Per Equivalent Unit)	\$ 406.00
Multi-Family Residential (Dollars Per Equivalent Unit)	\$ 230.00
Retail/ Service Commercial (Dollars Per 1,000 Gross Area Square ft.)	\$ 1,564.00
Professional Office (Dollars Per 1,000 Gross Area Square ft.)	\$ 472.00
Skilled Nursing Facility (Dollars Per 1,000 Gross Area Square ft.)	\$ 90.00
Industrial (Dollars Per 1,000 Gross Area Square ft.)	\$ 218.00
Public Facilities/ Institutions (Dollars Per 1,000 Gross Area Square ft.)	\$ 386.00

Storm Drain Development Impact Fee Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Fiscal Year Ending June 30, 2025

Description	Fiscal Year 2020/2021	Fiscal Year 2021/2022	Fiscal Year 2022/2023	Fiscal Year 2023/2024	Fiscal Year 2024/2025
<u>Revenues</u>					
Fees	\$ 14,228	\$ 114,591	\$ 5,326	\$ 28,973	\$ 101,958
Investment Income	2,921	2,207	17,413	906	5,506
Other*	-	-	-	-	-
Total Revenues	17,149	116,798	22,739	29,879	107,464
<u>Expenditures</u>					
Expenditures (1)	\$ 9,576	\$ 48,618	\$ 1,472	\$ 35	\$ 7
Transfer Out- Humboldt Storm Drain Project	-	-	800,000	-	-
Total Expenditures	9,576	48,618	801,472	35	7
<u>Revenues Over/(Under) Expenditures</u>	7,573	68,181	(778,733)	29,845	107,457
Beginning Fund Balance	726,919	734,492	802,673	23,939	53,784
Ending Fund Balance	734,492	802,673	23,939	53,784	161,241

Five-Year Revenue Test Using First In First Out Method

Available Revenue Current Year	17,149	116,798	22,739	29,879	107,464
Available Revenue Prior Year (2-yr Old Funds)	16,649	17,149	1,201	22,739	29,879
Available Revenue Prior Year (3-yr Old Funds)	7,205	16,649	-	1,166	22,739
Available Revenue Prior Year (4-yr Old Funds)	14,081	7,205	-	-	1,161
Available Revenue Prior Year (5-yr Old Funds)	18,127	14,081	-	-	-
Available Revenue Greater than 5 Prior Fiscal Years	661,280	630,789	-	-	-
	734,492	802,673	23,939	53,784	161,241

*Other may include Prior Period Adjustments, Adjustments to beginning balances or Miscellaneous Revenue

(1) Council approved Development Impact Fee Incentive Program

Storm Drain Impact Development Fee Fund

Purpose: Purpose of this fee is to finance installation of public storm drainage and flood control facilities within the city boundaries to service needs of future development.

Fee Schedule

Description	Fee
General Plan: Residential - Low Density (LDR) Zoning: Low Density Residential (R-L)	\$ 7,296.00
General Plan: Residential - Medium Density (MDR and MHDR) Zoning: Medium Density Residential - 5,000 SF (R-M-5) Medium Density Residential - 6,000 SF (R-M-6) Medium High Density Residential (R-MH)	\$ 9,710.00
General Plan: Residential - High Density (HDR) Zoning: High Density Residential (R-H)	\$ 13,540.00
General Plan: Community Commercial (C-C) Zoning: Mixed Use (MU)	\$ 14,041.00
General Plan: Downtown Commercial (DC) Zoning: Mixed Use - Downtown (MX-D)	\$ 14,303.00
General Plan: Neighborhood Commercial (NC) Zoning: Neighborhood Commercial (C-N)	\$ 19,724.00

Description	Fee
General Plan: Service Commercial (SC) Zoning: Service Commercial (C-S)	\$ 17,333.00
General Plan: Professional Office (Medical Arts) Zoning: Office (O)	\$ 11,162.00
General Plan: Light Industrial (LI) Zoning: Light Industrial (I-L)	\$ 22,204.00
General Plan: Heavy Industrial (HI) Zoning: Heavy Industrial (I-H)	\$ 22,242.00
General Plan: Public Facility (PF) Zoning: Public Facility (PF)	\$ 11,233.00
General Plan: Elementary School - Public Facility (PF) Zoning: Public Facility (PF)	\$ 5,238.00
General Plan: High School - Public Facility (PF) Zoning: Public Facility (PF)	\$ 20,114.00

***Impact Fee is per One (1) Acre of developed land**

****Only Charged to projects, and developments that do not provide on-site Storm Drainage Retention Facilities**

Streets & Roads Development Impact Fee Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Fiscal Year Ending June 30, 2025

Description	Fiscal Year 2020/2021	Fiscal Year 2021/2022	Fiscal Year 2022/2023	Fiscal Year 2023/2024	Fiscal Year 2024/2025
<u>Revenues</u>					
Fees	\$ 33,370	\$ 491,495	\$ 666,222	\$ 57,739	\$ 267,142
Investment Income	4,988	4,145	38,417	73,662	85,512
Other*	-	-	-	-	-
Total Revenues	38,358	495,640	704,639	131,401	352,654
<u>Expenditures</u>					
Expenditures (1)	\$ -	\$ 211,667	\$ 319,334	\$ 26,351	\$ 116,210
Total Expenditures	-	211,667	319,334	26,351	116,210
<u>Revenues Over/(Under) Expenditures</u>	38,358	283,973	385,305	105,050	236,444
Beginning Fund Balance	<u>1,237,365</u>	<u>1,275,723</u>	<u>1,559,696</u>	<u>1,945,001</u>	<u>2,050,051</u>
Ending Fund Balance	<u>1,275,723</u>	<u>1,559,696</u>	<u>1,945,001</u>	<u>2,050,051</u>	<u>2,286,496</u>

Five-Year Revenue Test Using First In First Out Method

Available Revenue Current Year	38,358	495,640	704,639	131,401	352,654
Available Revenue Prior Year (2-yr Old Funds)	24,630	38,358	495,640	704,639	131,401
Available Revenue Prior Year (3-yr Old Funds)	32,342	24,630	38,358	495,640	704,639
Available Revenue Prior Year (4-yr Old Funds)	43,457	32,342	24,630	38,358	495,640
Available Revenue Prior Year (5-yr Old Funds)	11,147	43,457	32,342	24,630	38,358
Available Revenue Greater than 5 Prior Fiscal Years	1,125,789	925,269	649,392	655,383	563,804
	<u>1,275,723</u>	<u>1,559,696</u>	<u>1,945,001</u>	<u>2,050,051</u>	<u>2,286,496</u>

*Other may include Prior Period Adjustments, Adjustments to beginning balances or Miscellaneous Revenue

(1) Council approved Development Impact Fee Incentive Program

Streets & Roads Impact Development Fee Fund

Purpose: Purpose of this fee is to provide for traffic improvements necessary to accommodate increase in traffic generated by new development.

Fee Schedule

Description	Fee
Residential (Dollars Per Equivalent Unit)	\$ 3,136.00
Multi-Family Residential (Dollars Per Equivalent Unit)	\$ 1,774.00
Retail/ Service Commercial (Dollars Per 1,000 Gross Area Square ft.)	\$ 12,069.00
Professional Office (Dollars Per 1,000 Gross Area Square ft.)	\$ 3,643.00
Skilled Nursing Facility (Dollars Per 1,000 Gross Area Square ft.)	\$ 697.00
Industrial (Dollars Per 1,000 Gross Area Square ft.)	\$ 1,679.00
Public Facilities/ Institutions (Dollars Per 1,000 Gross Area Square ft.)	\$ 2,978.00

Water Development Impact Fee Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Fiscal Year Ending June 30, 2025

Description	Fiscal Year 2020/2021	Fiscal Year 2021/2022	Fiscal Year 2022/2023	Fiscal Year 2023/2024	Fiscal Year 2024/2025
<u>Revenues</u>					
Fees	\$ 10,219	\$ 233,836	\$ 130,913	\$ 48,036	\$ 259,559
Investment Income	706	777	7,892	4,908	7,266
Other*	-	-	-	-	-
Total Revenues	10,925	234,613	138,805	52,944	266,825
<u>Expenditures</u>					
Expenditures (1)	23,454	96,260	50,217	20,114	92,929
Transfer Out- Well #15	-	-	-	400,000	-
Total Expenditures	23,454	96,260	50,217	420,114	92,929
<u>Revenues Over/(Under) Expenditures</u>	(12,529)	138,352	88,588	(367,170)	173,896
Beginning Fund Balance	197,016	184,487	322,839	411,427	44,257
Ending Fund Balance	184,487	322,839	411,427	44,257	218,154

Five-Year Revenue Test Using First In First Out Method

Available Revenue Current Year	10,925	234,613	138,805	44,257	218,154
Available Revenue Prior Year (2-yr Old Funds)	10,927	10,925	234,613	-	-
Available Revenue Prior Year (3-yr Old Funds)	12,509	10,927	10,925	-	-
Available Revenue Prior Year (4-yr Old Funds)	3,230	12,509	10,927	-	-
Available Revenue Prior Year (5-yr Old Funds)	12,259	3,230	12,509	-	-
Available Revenue Greater than 5 Prior Fiscal Years	134,637	50,636	3,648	-	-
	184,487	322,839	411,427	44,257	218,154

*Other may include Prior Period Adjustments, Adjustments to beginning balances or Miscellaneous Revenue

(1) Council approved Development Impact Fee Incentive Program

Water Impact Development Fee Fund

Purpose: Purpose of this fee is to finance expansion of production, storage, transmission, treatment and distribution facilities to service new development.

Fee Schedule

Description	Fee
Residential (Dollars Per Equivalent Unit)	\$ 2,511.00
Multi-Family Residential (Dollars Per Equivalent Unit)	\$ 1,414.00
Retail/ Service Commercial (Dollars Per 1,000 Gross Area Square ft.)	\$ 1,116.00
Professional Office (Dollars Per 1,000 Gross Area Square ft.)	\$ 930.00
Skilled Nursing Facility (Dollars Per 1,000 Gross Area Square ft.)	\$ 1,036.00
Industrial (Dollars Per 1,000 Gross Area Square ft.)	\$ 743.00
Public Facilities/ Institutions (Dollars Per 1,000 Gross Area Square ft.)	\$ 5,070.00

Notes to Development Impact Fee Report

Fire	Unspent fund balance indicates lack of growth as originally projected. Funds should remain in fund to support the anticipated future growth.
General Facilities	Public or General Facilities were developed with Bond Funds in support of future growth which was suppressed due to the recession. The negative balance is derived from the expansion of City Hall in which costs exceeded the amount of bond proceeds thereby generating a loan from the General Fund. Due to the lack of growth there has been insufficient fees collected to meet the loan repayment at this time. As future fees are collected the loan will be repaid. Future fees collected can then be used to pay for bond debt service new facilities.
Parks	Unspent fund balance indicates lack of growth as originally projected. Funds should remain in fund to support the anticipated future growth.
Public Safety	Unspent fund balance indicates lack of growth as originally projected. Funds should remain in fund to support the anticipated future growth.
Waste-water	Unspent fund balance indicates lack of growth as originally projected. Projects are underway to boost and expand infrastructure required to service planned growth.
Signalization	Unspent fund balance indicates lack of growth as originally projected. Funds should remain in fund to support the anticipated future growth.
Storm Drain	Unspent fund balance indicates lack of growth as originally projected. Funds should remain in fund to support the anticipated future growth.
Streets & Roads	Unspent fund balance indicates lack of growth as originally projected. Projects are underway to boost and expand infrastructure required to service planned growth.
Water	Unspent fund balance indicates lack of growth as originally projected. Projects are underway to boost and expand infrastructure required to service planned growth.

Notes:

The City of Chowchilla realized new development within the City limits in the 21/22 FY. Although this is a positive move forward, the City continues to see moderate growth across all sectors. While the City experienced above average growth in the residential sector in Fiscal Year 21/22, current trends show the residential sector slowing to below average growth in Fiscal Year 22/23.