



CITY COUNCIL AGENDA STATEMENT



December 10, 2019

File ID: 19-0516

TITLE

ANNUAL REPORT REGARDING DEVELOPMENT IMPACT FEES, THE PARKLAND ACQUISITION AND DEVELOPMENT FEE, AND TRUNK SEWER CAPITAL RESERVE FUNDS FOR THE FISCAL YEAR ENDING JUNE 30, 2019

RECOMMENDED ACTION

Council receive the report.

SUMMARY

California Government Code Section 66000 requires local agencies assessing Development Impact Fees (DIFs) and sewer capacity charges to make available to the public specified financial data each fiscal year (FY). This report satisfies that requirement and has been available in the City Clerk's Office for public review since November 25, 2019. An equivalent report for the Parkland Acquisition and Development (PAD) fees is included in this report for ease of reference and convenience to the public.

Local agencies are also required to make findings every five years for any DIF funds that remain unexpended. These findings must identify the purpose of the fee and demonstrate a reasonable relationship between the fee and the purpose for which it was charged. In the FY 2017 report, the City identified unexpended funds that were on deposit for five or more years and elected to make required findings. No findings are required this year, and the next five-year findings will be prepared in conjunction with annual report to be prepared for FY 2022.

ENVIRONMENTAL REVIEW

The Director of Development Services has reviewed the proposed activity for compliance with the California Environmental Quality Act (CEQA) and has determined that the activity is not a "Project" as defined under Section 15378 of the State CEQA Guidelines because it will not result in a physical change to the environment; therefore, pursuant to Section 15060(c)(3) of the State CEQA Guidelines, the activity is not subject to CEQA. Thus, no environmental review is required.

BOARD/COMMISSION/COMMITTEE RECOMMENDATION

Not applicable.

DISCUSSION

The City of Chula Vista assessed several types of DIFs, PAD fees, and Trunk Sewer Capital Reserve fees during the fiscal year ending June 30, 2019. The major categories of facilities financed via DIFs include roadways, traffic signals, pedestrian bridges, sewer, and various other public facilities (including police stations, fire stations, recreational facilities, and others).

The subject fees are updated from time to time through either a comprehensive DIF program review or a Council-enacted automatic annual adjustment, based upon appropriate indices.

There were no comprehensive DIF updates completed in FY 2019. A comprehensive update of the Development component of the PAD fee was approved by the City Council in August 2018, effective October 2018.

In October of 2018, the following automatic index-based annual adjustments went into effect:

Fee Program	Previous Amount	Updated Amount (Oct 2018)	Difference	Per Unit
Eastern Transportation DIF	\$ 1,412.60	\$ 1,455.00	\$ 42.40	Average daily vehicle trip
Western Transportation DIF	\$ 426.00	\$ 438.70	\$ 12.70	Average daily vehicle trip
Bayfront DIF	\$ 1,029.70	\$ 1,060.50	\$ 30.80	Average daily vehicle trip
Traffic Signal Fee	\$ 38.75	\$ 39.92	\$ 1.17	Average daily vehicle trip
Salt Creek Sewer Basin DIF	\$ 1,441	\$ 1,484	\$ 43.00	Equivalent Dwelling Unit
Otay Ranch Village 1, 2, 5, & 6 Pedestrian Bridge DIF	\$ 908	\$ 921	\$ 13.00	Single-family dwelling unit
Otay Ranch Village 11 Pedestrian Bridge DIF	\$ 2,537	\$ 2,613	\$ 76.00	Single-family dwelling unit
Public Facilities Development Impact Fee	\$ 10,521	\$ 10,932	\$ 411.00	Single-family dwelling unit
Parkland Development Fee	\$ 5,768	\$ 7,894	\$ 2,126.00	Single-family dwelling unit
Trunk Sewer Capital Reserve Fee	\$ 3,738	\$ 3,851	\$ 113.00	Equivalent Dwelling Unit

Other fees addressed in this report remained at the same rate as in the previous fiscal year.

DEVELOPMENT IMPACT FEES

Eastern Transportation Development Impact Fee (ETDIF)¹

The ETDIF fee was established on January 12, 1988 via Ordinance 2251 to finance and coordinate the construction of new transportation facilities in the eastern territories of the City (i.e. generally east of Interstate 805) as well as to spread the costs associated with the construction of the program facilities equitably among the developing properties within the benefit area.

The ETDIF is subject to an annual index-based adjustment. In October 2018, the fee increased from \$1,412.60 to \$1,455.00 per average daily trip (ADT). The per-trip fee, example fees for various selected land use types, and detailed FY 2018-19 financial information are presented in Attachment 1, Schedule A.

Western Transportation Development Impact Fee (WTDIF)

The WTDIF fee was adopted on March 18, 2008 via Ordinances 3106 through 3110 to finance and coordinate the construction of new transportation facilities in the western neighborhoods of the City (i.e. to the west of Interstate 805, but generally east of Interstate 5) as well as to spread the costs associated with the construction of the program facilities equitably among the developing properties within the benefit area.

The WTDIF is subject to an annual index-based adjustment. In October 2018, the fee increased from \$426.00 to \$438.70 per ADT. The per-trip fee, example fees for various selected land use types, and detailed FY 2018-19 financial information are presented in Attachment 1, Schedule B.

Bayfront Transportation Development Impact Fee (BFDIF)

The BFDIF was adopted on November 18, 2014 via Ordinance 3327 to finance and coordinate the construction of new transportation facilities in the Chula Vista Bayfront area, as well as to spread the costs associated with the construction of the facilities equitably among the developing properties within the benefit area. This fee is applicable to new development in the Chula Vista Bayfront area, generally described as properties west of Interstate 5 and between E Street and Naples Street.

The BFDIF is subject to an annual index-based adjustment. In October 2018, the fee increased from \$1,029.70 to \$1,060.50 per ADT. No financial activity was recorded in FY 2018-2019 for the BFDIF.

Traffic Signal Fee

The Traffic Signal fee was adopted to finance and facilitate construction of traffic signal improvements required to mitigate increases in traffic volume caused by new development. This citywide fee is assessed per ADT.

The Traffic Signal fee is subject to an annual index-based adjustment. In October 2018, the fee increased from \$38.75 to \$39.92 per trip. Detailed FY 2018-19 financial information is presented in Attachment 1, Schedule C.

¹ The municipal code chapters for all three of the Transportation DIFs (ETDIF, WTDIF, and BFDIF) were consolidated with Ordinance 3440, effective November 1, 2018.

Poggi Canyon Sewer Basin Development Impact Fee

The Poggi Canyon Sewer Basin fee was adopted to finance and facilitate construction of the Poggi Canyon Trunk Sewer, serving properties within the benefit area. This fee is applicable to the Poggi Canyon Basin. The fee was established at \$400 per equivalent dwelling unit (EDU) in 1997.

In June 2009, the Poggi Canyon Sewer DIF was updated and the fee was reduced to \$265 per EDU. The fee remains unchanged since the 2009 action. The fees for land use types, as well as detailed FY 2018-19 financial information, are presented in Attachment 1, Schedule D.

Salt Creek Sewer Basin Development Impact Fee

The Salt Creek Sewer Basin fee was adopted to finance and facilitate construction of the Salt Creek Trunk Sewer, serving properties within the benefit area. This fee is applicable to the Salt Creek Sewer Basin, a portion of the Upper Otay Lake Basin north of the Salt Creek Sewer Basin, Wolf Canyon Basin, and a portion of the Lower Otay Lake Basin east of the Salt Creek Sewer Basin.

In July 2015, the City Council considered and approved a comprehensive update of the Salt Creek Sewer Basin DIF. The 2015 action confirmed the existing rate of \$1,330 per EDU and authorized annual index-based updates. An index-based update was implemented in October 2018, increasing the fee from \$1,441 to \$1,484 per EDU. The fees for land use types, as well as detailed FY 2018-19 financial information, are presented in Attachment 1, Schedule D.

Otay Ranch Village 1, 2, 5, & 6 Pedestrian Bridge Development Impact Fee

The Otay Ranch Village 1, 2, 5, & 6 Pedestrian Bridge fee was adopted to finance and facilitate construction of pedestrian bridge facilities serving the subject villages. A comprehensive update of the fee program was considered and approved by the City Council in December 2015. The 2015 action reduced the fee from \$1,114 to \$844 per single-family dwelling unit and authorized annual index-based updates. An index-based update was implemented in October 2018, increasing the fee from \$908 to \$921 per single-family dwelling unit.

The fees for land use types, as well as detailed FY 2018-19 financial information, is presented in Attachment 1, Schedule E.

Otay Ranch Village 11 Pedestrian Bridge Development Impact Fee

The Otay Ranch Village 11 Pedestrian Bridge fee was adopted to contribute to the funding and construction of two pedestrian bridges serving Otay Ranch Village 11, one crossing Hunte Parkway and one crossing Eastlake Parkway. The Eastlake Parkway pedestrian bridge is a shared obligation of the Eastern Urban Center (Millenia) Pedestrian Bridge DIF discussed below.

The Village 11 Pedestrian Bridge DIF is subject to an annual index-based adjustment. In October 2018, the fee increased from \$2,537 to \$2,613 per single-family dwelling unit. The fees for all land use types, as well as detailed FY 2018-19 financial information, are presented in Attachment 1, Schedule E.

Eastern Urban Center (Millenia) Pedestrian Bridge Development Impact Fee

The Eastern Urban Center (Millenia) Pedestrian Bridge Development Impact Fee was adopted to contribute to the funding and construction of the Eastlake Parkway Pedestrian Bridge in the Eastern Urban Center (Millenia) project area. This facility is a shared obligation of the Otay Ranch Village 11 Pedestrian Bridge DIF previously discussed.

The Eastern Urban Center (Millenia) Pedestrian Bridge DIF was established with an initial rate of \$615.13 per single-family dwelling unit via Ordinance 3273, adopted in August of 2013. The fees for land use types, as well as detailed FY 2018-19 financial information, are presented in Attachment 1, Schedule E.

Public Facilities Development Impact Fee (PFDIF)

The PFDIF was adopted to finance and facilitate construction of public facilities necessary to serve new development. The fee includes seven components. All components are subject to an annual index-based adjustment. In October 2018, the combined fee increased from \$10,521 to \$10,932 per single-family dwelling unit. Detailed FY 2018-19 financial information is presented in Attachment 1, Schedule F. The components of the PFDIF, including current fees are as follows:

- Administration Program (\$673) - Administration of the PFDIF program, oversight of expenditures and revenues, preparation of updates, calculation of costs, etc.
- Civic Center Expansion (\$3,133) - Expansion of the Civic Center per the 1989 Civic Center Master Plan to provide sufficient building space and parking needed to serve new development. The Civic Center Master Plan was updated in July 2001 to include impacts of Otay Ranch development. Project phases included the remodel and expansion of City Hall, remodel of the Public Services Building and remodel of the former Police Facility, Community Development and Legislative Buildings. Includes associated capital expenses.
- Police Facilities and Equipment (\$1,873) - Improvements per the Civic Center Master Plan to provide sufficient building space and associated facilities needed to serve new development. Improvements include construction of a new police facility, upgrading the communications center and installation of new communication consoles. This fee also includes the purchase and installation of a computer-aided dispatch system (CAD), Police Records Management System, Mobile Data Terminals, and police vehicles.
- Corporation Yard Expansion/Relocation (\$502) - Relocation of the City's Public Works Center from the Bayfront area to the more centrally located site on Maxwell Road. Also includes the purchase of new vehicles directly attributable to new development and the need to maintain an expanding infrastructure network.
- Library System Expansion (\$1,801) - Improvements include construction of the South Chula Vista Library and future planned libraries and installation of an automated library system. This component is based on the facility needs identified in the Library Master Plan and is applicable to new residential development only.

- Fire Suppression System Expansion (\$1,583) - Projects include the relocation of Fire Stations 3 and 4, construction of a fire training tower and classroom, purchase of a brush rig, installation of a radio communications tower and construction of various fire stations in developing areas of the City. This fee currently reflects the nine-station network called for in the 1999 Fire Station Master Plan. This fee also includes the purchase of fire apparatus for new stations, as required to serve new development.
- Major Recreation Facilities (\$1,367) - Component added in November 2002 to build major recreation facilities required to serve new development such as community centers, gymnasiums, swimming pools, and senior/teen centers. This component is based on the facility needs identified in the Park & Recreation Master Plan and is applicable to new residential development only.

Although the majority of the public facility project costs are borne by new development, it is important to note that some public facility projects contain both a City and new development cost share. The City share often reflects “joint impetus” projects, which are necessitated by growth and non-growth factors and/or the City’s obligation to correct pre-existing space/equipment deficiencies. The PFDIF fees only relate to new development’s cost share for each component.

Parkland Acquisition and Development (PAD) Fees

The PAD in-lieu fee was adopted by the City to acquire neighborhood and community parkland and to construct parks and recreational facilities. The acquisition component of the fee is set at \$12,676 for areas east of Interstate 805 and \$4,994 for areas west of Interstate 805, per single-family dwelling unit.

The development component of the fee is applicable citywide and is subject to an annual index-based adjustment. Due to increasing parkland development costs, the City of Chula Vista City Council approved Resolution No. 2018-163 on August 7, 2018, increasing the development component of the PAD Fee. The fee increase took effect 60 days after City Council adoption, on October 7, 2018 and no annual indexing occurred in 2018. The 2018 action increased the development component of the PAD fee from \$5,768 to \$7,894 per single-family dwelling unit, increasing the combined fee from \$18,444 to \$20,570 and from \$10,762 to \$12,888 for areas east and west of Interstate 805, respectively.

The PAD fee is applicable to new residential development only. In FY 2013-14, the fee requirement for hotel and motel developments was eliminated via Ordinance 3303. The fee requirement for Accessory Dwelling Units was eliminated via Ordinance 3424. The fees for residential land use types, as well as detailed FY 2018-19 financial information are presented in Attachment 2.

Trunk Sewer Capital Reserve Fees

The Trunk Sewer Capital Reserve fee was established in 1985 by Ordinance 2107 to finance all or a portion of the cost to enlarge sewer facilities to enhance efficiency of utilization and/or adequacy of sewer capacity.

The fee program was last comprehensively updated in 2014, decreasing the fee per EDU from \$3,478 to \$3,450. The 2014 action also authorized annual index-based updates. An index-based update was

implemented in October 2018, increasing the fee from \$3,738 to \$3851 per EDU. Detailed FY 2018-19 financial information is presented in Attachment 3.

Interfund Loans

On February 17, 2015, the City Council approved an Interfund Loan Policy, along with a series of resolutions affirming and consolidating various interfund loans between DIF, PAD, and Trunk Sewer Capital Reserve Funds. Pursuant to the Policy, all interfund loans will accrue interest charges equal to the City's actual pooled cash investment return. As a result of this change, the interest charges to date for all existing interfund loans were recalculated. The total amount due, as reported in the attached schedules may, therefore, vary significantly from the amounts presented in prior reports. In addition, interest rates will no longer be reported for interfund loans in this report, as the applicable rate will vary based upon the City's actual investment returns.

FY 2018-19 Financial Information

Detailed FY 2018-19 financial information is presented in the Attachments as follows:

- Attachment 1, Schedules A through F, reports the required financial information for all DIFs except the PFDIF. Attachment 1, Schedule F reports the required financial information for the PFDIF and its components.
- Attachment 2 reports the required financial information for the PAD fees.
- Attachment 3 reports the required information for the Trunk Sewer Capital Reserve fees.

The schedules contain the following items:

- The amount, description, and purpose of each fee.
- Beginning balance as of July 1, 2018.
- Fees received during the FY ending June 30, 2019.
- Other miscellaneous revenues received during the FY ending June 30, 2019.
- Interest earned from investing the cash balances available in each fund or from interfund loans during the FY ending June 30, 2019.
- Expenditures from each of the funds during the FY ending June 30, 2019.
- Ending balances as of June 30, 2019 for each fund – unaudited figures.
- Outstanding balances of interfund loans made from DIF/PAD/Trunk Sewer Capital Reserve funds, as of the end of FY 2018-19.
- A description of each capital and non-capital project with expenditures funded entirely or in part by DIF/PAD/Trunk Sewer funds in FY 2018-19 and the percentage of the project funded by this fee through FY 2018-19. More detailed information on capital projects is available in the annual Capital Improvement Program (CIP) Budget.
- Identification of an approximate date by which the construction of public improvements will commence.

In an effort to make information readily available to interested parties, copies of this report were sent to the San Diego Building Industry Association, Baldwin & Sons, Brookfield Homes, CalAtlantic Homes, Chelsea Investment Corporation, Chestnut Properties, HomeFed Corporation, KB Home Coastal, Meridian

Development, Pacifica Companies, Shea Homes, Sudberry Properties, Cornerstone Communities and Trammel Crow Residential.

DECISION-MAKER CONFLICT

Staff has reviewed the decision contemplated by this action and has determined that it is not site-specific and consequently, the real property holdings of the City Council members do not create a disqualifying real property-related financial conflict of interest under the Political Reform Act (Cal. Gov't Code § 87100, et seq.).

Staff is not independently aware, and has not been informed by any City Council member, of any other fact that may constitute a basis for a decision-maker conflict of interest in this matter.

CURRENT-YEAR FISCAL IMPACT

This is an informational report and there is no fiscal impact associated with accepting or rejecting the report.

ONGOING FISCAL IMPACT

This is an informational report and there is no fiscal impact associated with accepting or rejecting the report.

ATTACHMENTS

1. FY 2018-19 Financial Information for all DIFs, including PFDIF (Schedules A through F)
2. FY 2018-19 Financial Information for PAD Fees
3. FY 2018-19 Financial Information for Trunk Sewer Capital Reserve Fees

Staff Contact: Connie Fife, Development Services Department

SCHEDULE A
**EASTERN TRANSPORTATION DEVELOPMENT IMPACT FEES (ETDIF)
 FY 18/19 ACTIVITY**

Description of Fee: To finance the construction of transportation facilities required to mitigate increasing traffic volumes caused by new development in eastern areas of Chula Vista

Amount of the Fee: \$ 1,455 per average daily vehicle trip
 \$ 14,550 per single family equivalent dwelling (low density)
 \$ 11,640 per single family equivalent dwelling (med density)
 \$ 8,730 per multi-family equivalent dwelling (high density)
 \$ 232,800 per general commercial gross acre
 \$ 130,950 per industrial gross acre

FY 18/19 FUND BALANCE INFORMATION:

Sub-Fund 590920
TRANS DEV DIF

Beginning Balance*, 07/01/18	\$ 21,756,623
<u>Revenues</u>	
TDIF Fees Collected	6,127,816
Interest Earned	87,100
Transfer-In	0
Total Revenues	<u>6,214,916</u>
<u>Expenditures:</u>	
CIP Project Expenditures	<u>(1,907,904)</u>
Total Expenditures	<u>(1,907,904)</u>
Ending Balance*, 06/30/19	<u><u>\$ 26,063,635</u></u>

*Unaudited

Note: As of July 1, 2017, the City implemented a new ERP finance system, which consolidated multiple funds. Former funds 591, 593, and 225 were consolidated into fund 590. Sub-Funds to fund 590 are shown on tables above.

SCHEDULE A.1
TRANSPORTATION DEVELOPMENT IMPACT FEES (TDIF)
FY 18/19 ACTIVITY

FY 18/19 CIP EXPENDITURES:

<u>PROJECT</u>	<u>DESCRIPTION</u>	<u>PROJECT EXPENDITURES</u>	<u>Total Appropriation as of 6/30/19</u>	<u>% Of Project Funded by TDIF</u>	<u>Future Appropriations</u>	<u>Initially Scheduled</u>
CTY0208	CIP Mngmt & Equipment Purchase	\$ 13,072	\$ 205,873	36.43%	\$ -	2006
STL0261	Willow St Bridge Widening	\$ 1,750,393	\$ 37,594,097	13.76%	\$ -	2000
STM0331	East Orange Extension	\$ 352	\$ 3,961,564	99.96%	\$ -	1999
STM0350	South Circulation Network	\$ -	\$ 185,000	100.00%	\$ -	2010
STM0357	Rock Mtn Rd Heritage-La Media	\$ 1,910	\$ 807,000	93.80%	\$ -	2004
STM0359	Rock Mtn Rd - SR125 Overpass	\$ 429	\$ 300,000	100.00%	\$ -	2005
STM0374	Heritage Rd Olympic to Main	\$ 3,259	\$ 150,000	100.00%	\$ -	2011
STM0375	SR125 @SanMgl Rnch 1/2Interchg	\$ 1,738	\$ 172,869	100.00%	\$ -	2011
STM0382	Bike Lane along East H Street	\$ 27,049	\$ 2,760,124	84.94%	\$ -	2014
STM0386	Heritage Rd Bridge Improvmnts	\$ 234,676	\$ 3,549,867	20.20%	\$ -	2014
STM0388	Main Street Widening FY16	\$ 26,106	\$ 300,000	100.00%	\$ -	2015
STM0389	Heritage Rd Widening FY16	\$ 18,866	\$ 400,000	100.00%	\$ -	2015
TRF0274	Traffic Count Stations	\$ 26,778	\$ 685,000	68.61%	\$ 270,000	1990
TRF0325	Transportation Planning Progrm	\$ 100,001	\$ 915,000	45.90%	\$ -	2004
TRF0357	SR125 Corridr and Arterial Ops	\$ -	\$ 100,001	100.00%	\$ -	2008
TRF0364	Trans Dev Impact Fund Update	\$ 11,914	\$ 255,000	100.00%	\$ -	2008
TRF0389	Adptv Trfc Signl System Expansn	\$ 967,312	\$ 1,509,500	36.34%	\$ -	2014
TRF0396	Trfc Mgmt Cntr & Communictn MP	\$ 6,039	\$ 320,000	13.13%	\$ -	2015
TRF0403	Traffic Signal Comm Improve	\$ 258,064	\$ 800,000	100.00%	\$ -	2017
TOTAL:		<u>\$ 3,447,959</u>	<u>\$ 54,970,895</u>			

FY18/19 INTERFUND LOAN INFORMATION:

<u>Description of Loan</u>	<u>Outstanding Loan Amount</u>
Advance to PFDIF (Fire Suppression) affirmed and consolidated via Council Resolution No. 2015-035 on February 17, 2015	\$8,171,140

SCHEDULE B
WESTERN TRANSPORTATION DEVELOPMENT IMPACT FEES (WTDIF)
FY 18/19 ACTIVITY

Description of Fee: To finance the construction of transportation facilities required to mitigate increasing traffic volumes caused by new development in western areas of Chula Vista.

Amount of the Fee: \$ 438.70 per average daily vehicle trip
 \$ 4,387 per single family equivalent dwelling unit (low density)
 \$ 3,509 per single family equivalent dwelling unit (med density)
 \$ 2,632 per multi-family equivalent dwelling unit (high density)
 \$ 87,740 per regional commercial gross acre
 \$ 263,220 per high rise office gross acre

FY 18/19 FUND BALANCE INFORMATION:

	Sub-Fund 590922 Western Trans DIF Regional Arterial Sys	Sub-Fund 590923 Western Trans DIF Ras CIP	Sub-Fund 590924 Western Trans DIF Non Ras	Sub-Fund 590925 Western Trans DIF Non Ras CIP
Beginning Balance*, 07/01/18	\$ 141,132	\$ 394,919	\$ 3,410	\$ 75,830
Revenues				
WTDIF Fees Collected	118,313	1,251	(45)	457
Interest Earned	3,880	-	-	-
Total Revenues	<u>122,194</u>	<u>1,251</u>	<u>(45)</u>	<u>457</u>
Expenditures:				
Refund	(878)	0.00	0.00	0.00
Staff Services	0.00	0.00	0.00	0.00
CIP Project Expenditures	0.00	0.00	0.00	0.00
Total Expenditures	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Ending Balance*, 06/30/19	<u><u>\$ 263,326</u></u>	<u><u>\$ 396,171</u></u>	<u><u>\$ 3,365</u></u>	<u><u>\$ 76,287</u></u>

*Unaudited

Note: As of July 1, 2017, the City implemented a new ERP finance system, which consolidated multiple funds. Former funds 591, 593, and 225 were consolidated into fund 590. Sub-Funds to fund 590 are shown on tables above.

SCHEDULE C
TRAFFIC SIGNAL DEVELOPMENT IMPACT FEES
FY 18/19 ACTIVITY

Description of Fee: To finance the construction of traffic signal improvements required to mitigate increasing traffic volumes caused by new development citywide.

Amount of the Fee: \$ 39.92 per trip

FY 18/19 FUND BALANCE INFORMATION:

	Sub-Fund 590354 TRAFFIC SIGNAL
Beginning Balance*, 07/01/18	\$ 2,622,955
<u>Revenues</u>	
Traffic Signal Fees Collected	309,106
Interest Earned	16,557
Miscellaneous Revenues	0
Total Revenues	325,663
<u>Expenditures:</u>	
Supplies & Services	0
City Staff Services	0
Other Expenditures	0
Transfer-Out	0
CIP Project Expenditures	(1,041,823)
Total Expenditures	(1,041,823)
Ending Balance*, 06/30/19	1,906,795

*Unaudited

Note: As of July 1, 2017, the City implemented a new ERP finance system, which consolidated multiple funds. Former funds 591, 593, and 225 were consolidated into fund 590. A Sub-Fund to fund 590 is shown in the table above.

SCHEDULE C.1
TRAFFIC SIGNAL DEVELOPMENT IMPACT FEES
FY 18/19 ACTIVITY

FY 18/19 CIP EXPENDITURES:

PROJECT	DESCRIPTION	PROJECT EXPENDITURES	Total Appropriation as of 6/30/19	% Of Project Funded by Traffic Signal DIF	Future Appropriations	Initially Scheduled
CTY0208	CIP Mngmt & Equipment Purchas	\$ 2,302	\$ 205,873	19.43%	\$ -	2006
STL0405	ADA Curb Ramps FY2014/15	\$ 47,379	\$ 500,000	10.00%	\$ -	2015
STL0420	PalomarSt/Orange Ave Sidewalk	\$ 246,303	\$ 1,315,000	23.78%	\$ -	2016
TRF0337	Traf Signal Left Turn Mod Prog	\$ 10,482	\$ 226,649	100.00%	\$ -	2006
TRF0354	Traffic Congestion Relief Prog	\$ 30,000	\$ 1,104,150	4.98%	\$ 618,753	2006
TRF0384	Hazel Cook Elem Schl Ped Imprv	\$ -	\$ 540,000	63.70%	\$ 175,000	2013
TRF0388	Trfc Sgnl Modf at 4Intersectns	\$ 494,436	\$ 1,139,078	23.70%	\$ -	2015
TRF0389	Adptv Trfc Signl System Expansn	\$ 23,642	\$ 1,570,500	6.37%	\$ -	2015
TRF0390	Trfc Sgnl &Ped Fac Modf Palomr	\$ 38,197	\$ 434,744	10.96%	\$ -	2014
TRF0394	Ped Crosswlk Enhancmnt @Uncnt	\$ 296,141	\$ 789,254	34.21%	\$ -	2015
TRF0398	Trfc Signal @Jacqua St &Main	\$ 25,097	\$ 250,000	100.00%	\$ 50,000	2015
TRF0400	Signal Retiming of Yellow	\$ -	\$ 200,000	55.00%		2017
TRF0402	Trfc Signal Mod @ Broadway/F&C	\$ 26,619	\$ 989,750	8.08%	\$ -	2016
TRF0404	Traf Sig Retime/Install Fiber	\$ -	\$ 1,923,100	1.98%		2018
TRF0405	Ped Countdown Inst&Signal Mod	\$ 42,681	\$ 1,455,900	8.24%	\$ -	2017
TRF0412	Traffic Signal Upgrades Two Sites	\$ 34,809	\$ 1,134,862	10.00%	\$ 210,000	2019
TOTAL:		<u>\$ 1,318,087</u>	<u>\$ 13,778,860</u>			

SCHEDULE D
SEWER DEVELOPMENT IMPACT FEES
FY 18/19 ACTIVITY

Poggi Canyon Sewer Basin DIF (PC Sewer Basin DIF) Sub-Fund 430766
 Salt Creek Sewer Basin DIF (SC Sewer Basin DIF) Sub-Fund 430767

Description of Fees:

Poggi Canyon Sewer Basin DIF: For the construction of a trunk sewer in the Poggi Canyon Sewer Basin from a proposed regional trunk sewer west of I-805 along Olympic Parkway to the boundary of Eastlake.

Salt Creek Sewer Basin DIF: For the planning, design, construction and/or financing of the facilities.

Amount of the fees:

	Sub-Fund 430766 Poggi Canyon Sewer Basin DIF	Sub-Fund 430767 Salt Creek Sewer Basin DIF
	<hr/>	<hr/>
base fee per equivalent dwelling unit (EDU)	\$ 265.00	1,484
1.0 EDU per single family, attached or detached	\$ 265.00	1,484
0.75 EDU per multi-family dwelling unit	\$ 199.00	1,113
Commercial land use	\$265/EDU	\$1484/EDU
Industrial land use	\$265/EDU	\$1484/EDU

SCHEDULE D.1
SEWER DEVELOPMENT IMPACT FEES ¹
FY 18/19 ACTIVITY

FY 18/19 CASH BALANCE INFORMATION:

	Sub-Fund 430766 Poggi Canyon Sewer Basin DIF	Sub-Fund 430767 Salt Creek Sewer Basin DIF
Beginning Balance*, 07/01/2018	\$ 2,820,117	\$ 1,020,582
<u>Revenues</u>		
DIF Fees Collected	63,073	1,202,506
Interest Earned	17,801	7,704
Transfer-In	-	-
Total Revenues	80,874	1,210,210
<u>Expenditures:</u>		
Supplies & Services	-	-
City Staff Services	(4,512)	(7,878)
Other expenditures	-	-
Transfer Out	-	-
Total Expenditures	(4,512)	(7,878)
Net Balance Sheet Activity		(171,222)
Ending Balance*, 06/30/19 ²	\$ 2,896,479	\$ 2,051,693

*Unaudited

¹As of July 1, 2017, City implemented a new ERP finance system, which consolidated multiple funds. Former funds 431, 432, and 551 were consolidated into fund 430. Sub-Funds to fund 430 are shown on tables above.

²In FY 2008 the City changed the presentation of the Sewer DIF Funds from Special Revenue Funds to Enterprise Funds to better match standard financial reporting practices. Beginning FY 16/17, the City started reporting the cash balance instead of fund balance in the Sewer DIF Funds in this report for comparison purposes.

SCHEDULE E
**OTAY RANCH PEDESTRIAN BRIDGE DEVELOPMENT IMPACT FEE
 FY 18/19 ACTIVITY**

Otay Ranch Village 1, 2, 5 & 6 Pedestrian Bridge DIF (OR Vil 1 & 5 Pedestrian Bridge DIF), Sub-Fund 580940
 Otay Ranch Village 11 Pedestrian Bridge DIF (OR Vil 11 Pedestrian Bridge DIF), Sub-Fund 580941
 Otay Ranch Millenia Eastern Urban Center Pedestrian Bridge (DIF) (OR Millenia EUC Pedestrian Bidge DIF), Sub-Fund 580981

Description of Fees:

OR Village 1 & 5 Pedestrian Bridge DIF: To finance the construction of pedestrian bridge improvement between Otay Ranch Villages 1, 2, 5 & 6.
 OR Village 11 Pedestrian Bridge DIF: To finance the construction of pedestrian bridge improvement in Otay Ranch Village 11.
 OR Millenia EUC Ped Bridge DIF: To finance the construction of pedestrian bridge improvement in OR Millenia (EUC).

Amount of the fees:

	Sub-Fund 580940 OR Village 1, 2, 5 & 6 Ped Bridge DIF	Sub-Fund 580941 OR Village 11 Ped Bridge DIF	Sub-Fund 580981 Millenia EUC Ped Bridge DIF
per single family equivalent dwelling unit detached	\$ 921	\$ 2,613	\$ 615
per multi-family equivalent dwelling unit	\$ 682	\$ 1,937	\$ 456

SCHEDULE E.1
OTAY RANCH PEDESTRIAN BRIDGE DEVELOPMENT IMPACT FEE ¹
FY 18/19 ACTIVITY

FY 18/19 FUND BALANCE INFORMATION:

	Sub-Fund 580940 OR VILLAGE 1,2,5&6 PED BRIDGE DIF	Sub-Fund 580941 OR VILLAGE 11 PED BRIDGE DIF	Sub-Fund 580981 EUC MILLENIA PED BRIDGE DIF
Beginning Balance*, 07/01/18	\$ 1,716,368	\$ 3,182,231	\$ 405,508
<u>Revenues</u>			
DIF Fees Collected	87,918	-	-
Interest Earned	10,834	20,094	2,558
Total Revenues	<u>98,752</u>	<u>20,094</u>	<u>2,558</u>
<u>Expenditures</u>			
Supplies & Services	-	-	-
City Staff Services	(8,003)	(600)	(11,313)
Other Expenditures	-	-	-
Total Expenditures	<u>(8,003)</u>	<u>(600)</u>	<u>(11,313)</u>
Ending Balance*, 06/30/19	<u><u>\$1,807,117</u></u>	<u><u>\$3,201,724</u></u>	<u><u>\$396,754</u></u>

*Unaudited

¹As of July 1, 2017, City implemented a new ERP finance system, which consolidated multiple funds. Former funds 587, 588, and 718 were consolidated into fund 580. Sub-Funds to fund 580 are shown on tables above.

SCHEDULE F
**PUBLIC FACILITIES DEVELOPMENT IMPACT FEES (PFDIF)
FY 18/19 ACTIVITY**

Description of Fees and amounts:

Administration: Administration of the Public Facilities DIF program, overseeing of expenditures and revenues collected, preparation of updates, calculation of costs, etc. Single-Family \$673/DU; Multi-Family \$637/DU; Commercial \$2,148/Acre; Industrial \$679/Acre.

Civic Center Expansion: Expansion of the 1989 Civic Center per the Civic Center Master Plan to provide sufficient building space and parking due to growth and development. The Civic Center Master Plan was updated in July 2001 to include the Otay Ranch impacts. Single Family \$3,133/DU; Multi-Family \$2,968/DU; Commercial \$9,997/Acre; Industrial \$3,159/Acre.

Police Facility: Accommodation of the building space needs per the Civic Center Master Plan, which included the newly constructed police facility, upgrading of the communications center and installation of new communication consoles. Also included is the purchase and installation of a computer aided dispatch system (CAD), Police Records Management System, and Mobile Data Terminals. Single-Family \$1,873/DU; Multi-Family \$2,022/DU; Commercial \$8,846/Acre; Industrial \$1,907/Acre.

Corporation Yard: Relocation of the City's Public Works Center from the bayfront area to the more centrally located site on Maxwell Road. Single-Family \$502/DU; Multi-Family \$403/DU; Commercial \$8,552/Acre; Industrial \$4,028/Acre.

Libraries (Residential Only): Improvements include construction of the South Chula Vista library and Eastern Territories libraries, and installation of a new automated library system. This component is based on the updated Library Master Plan. Single-Family & Multi-Family \$1,801/DU.

Fire Suppression System: Projects include the relocation of Fire Stations #3 & #4, construction of a fire training tower and classroom, purchase of a brush rig, installation of a radio communications tower and construction of various fire stations in the Eastern section of the City. This fee also reflects the updated Fire Station Master Plan, which includes needs associated with the Otay Ranch development. Single-Family \$1,583/DU; Multi-Family \$1,139/DU; Commercial \$4,186/Acre; Industrial \$833/Acre.

Recreation (Residential Only): New component adopted in November 2002 to build major recreation facilities created by new development such as community centers, gymnasiums, swimming pools, and senior/teen centers. Single-Family & Multi-Family \$1,367/DU.

SCHEDULE F.1
PUBLIC FACILITIES DEVELOPMENT IMPACT FEES (PFDIF)¹
FY 18/19 ACTIVITY

FY 18/19 FUND BALANCE INFORMATION:

	Gen. Admin. Sub-Fund 560896	Civic Center ² Sub-Funds 560895/560897 ³	Police Facility Sub-Fund 560898 ⁴	Corp Yard Relocation Sub-Fund 560899	Libraries Sub-Fund 560900	Fire Supp. System Sub-Fund 560901 ⁵	Rec. Facilities Sub-Fund 560902	TOTAL
Beginning Balance*, 07/01/18	\$ 6,076,930	\$ 2,311,130	\$ (3,047,168)	\$ 480,116	\$ 18,068,079	\$ (17,296,364)	\$ 555,216	\$ 7,147,939
Revenues:								
DIF Revenues	583,624	2,705,181	1,733,664	457,488	1,549,957	1,228,773	1,184,920	9,443,607
Investment Earnings	38,359	22,785	(18,616)	3,029	114,050	(57,532)	3,501	105,577
Other Revenue	-	-	-	-	-	-	-	-
Reimbursement - Oth Agencies	-	-	-	-	-	-	-	-
Transfer In	-	-	-	-	-	-	-	-
Total Revenues	621,983	2,727,966	1,715,048	460,517	1,664,007	1,171,242	1,188,422	9,549,184
Expenditures:								
Personnel Services Total	-	-	-	-	-	-	-	-
Supplies & Services	(3,827)	-	-	-	-	-	-	(3,827)
City Staff Services	(440,651)	-	-	-	-	-	-	(440,651)
Other Expenses	-	-	-	-	-	(199,149)	-	(199,149)
CIP Project Expenditures	-	-	-	-	-	-	(29,698)	(29,698)
Transfer Out (Bounded Debt Services)	-	(2,837,427)	(1,078,649)	(723,107)	-	-	-	(4,639,183)
Transfer Out (Interfund Loan Repayme	-	-	-	-	-	-	-	-
Total Expenditures	(444,479)	(2,837,427)	(1,078,649)	(723,107)	-	(199,149)	(29,698)	(5,312,509)
*Unaudited								
Ending Balance*, 06/30/19	\$ 6,254,435	\$ 2,201,669	\$ (2,410,770)	\$ 217,526	\$ 19,732,086	\$ (16,324,271)	\$ 1,713,939	\$ 11,384,614

¹As of July 1, 2017, City implemented a new ERP finance system, which consolidated multiple funds. Former funds 567, 571-576, and 582 were consolidated into fund 560. Sub-Funds to fund 560 are shown on tables above.

²This Sub-Fund includes the amount set aside for the acquisition of the Adamo property in Sub-Fund 560895.

³For Sub-Funds 560895 and 560897, includes restatement for fund 451 closeout

⁴For Sub-Funds 560898, includes restatement for fund 451 closeout

⁵For Sub-Funds 560901, includes restatement for fund 451 closeout

**PARKLAND ACQUISITION AND DEVELOPMENT (PAD FEES)
FY 18/19 ACTIVITY**

Description of Fee: In lieu fee for providing neighborhood community park and recreational facilities.

<u>Areas East of I-805</u>	Aquisition Fee	Development Fee	Total Fee	
Amount of the Fee:	\$12,676	\$7,894	\$20,570	per single family dwelling unit
	\$9,408	\$5,859	\$15,267	per multi-family dwelling unit
	\$5,932	\$3,694	\$9,626	per mobile home dwelling unit
<u>Areas West of I-805</u>				
Amount of the Fee:	\$4,994	\$7,894	\$12,888	per single family dwelling unit
	\$3,707	\$5,859	\$9,566	per multi-family dwelling unit
	\$2,337	\$3,694	\$6,031	per mobile home dwelling unit

FY 18/19 FUND BALANCE INFORMATION:

	<u>FUND 715 PAD FUND</u>	<u>FUND 716 WPAD FUND</u>
Beginning Balance*, 07/01/18	\$ 42,312,020	\$ (7,759,060)
<u>Revenues:</u>		
Park Dedication Fees	419,752	360,442
Interest Earned	766,722	25,870
Transfer In	-	-
Total Revenues	<u>1,186,474</u>	<u>386,312</u>
 <u>Expenditures:</u>		
Supplies and Services	(6,601)	(9,955)
City Staff Services	(19,003)	(1,042)
Other Expenditures	(312,865)	(228,644)
Other Refunds	-	-
Transfer Out Interfund Loan Repayment)	-	-
CIP Project Expenditures	(162)	-
Total Expenditures	<u>(338,632)</u>	<u>(239,641)</u>
 Ending Balance*, 06/30/18 ¹	 <u>\$ 43,159,862</u>	 <u>\$ (7,612,389)</u>

*Unaudited

¹The ending balance includes fees paid by specific developers for specific parks within those development.

**PARKLAND ACQUISITION AND DEVELOPMENT (PAD FEES)
FY 18/19 ACTIVITY**

FY 18/19 CIP EXPENDITURES:

PROJECT	DESCRIPTION	PROJECT EXPENDITURES	Total Appropriation at 6/30/19	% Of Project Funded by PAD Fees	Future Appropriations	Initially Scheduled
REC0261	Otay Ranch Community Park	\$ 162	\$ 697,764	100.00%	\$ -	2008
REC0308	P-3 Neighborhood Park (ORV2)	\$ 13,453	\$ 122,000	100.00%	\$ -	2008
REC0309	P-2 Neighborhood Park (ORV2)	\$ 2,128	\$ 122,000	100.00%	\$ -	2008
	TOTAL:	\$ 15,744	\$ 941,764			

FY 18/19 INTERFUND LOAN INFORMATION:

Description of Loan:

Advance from Eastern PAD Fund to Western PAD Fund affirmed and consolidated via Council Resolution No. 2015-034 on February 17, 2015

Ousting
Loan Amount

\$9,219,238

**TRUNK SEWER CAPITAL RESERVE
FY 18/19 ACTIVITY**

Description of Fee: For the enlargement of sewer facilities of the City so as to enhance efficiency of utilization and/or adequacy of capacity and for planning and/or evaluating any future proposals for area wide sewage treatment and or water reclamation systems or facilities

Amount of the Fee: \$ 3,851 per equivalent dwelling unit of flow.

FY 17/18 CASH BALANCE INFORMATION:

	FUND 413 TRUNK SEWER (TS)
Beginning Balance*, 07/01/2018	\$ 51,518,411
<u>Revenues</u>	
Interest Earned	1,318,127
Sewerage Facility Participant Fees	4,048,548
DIF-Swr Basin Tel Cyn	
Transfer In	-
Reimb-Other	-
<u>Total Revenues</u>	5,366,674
<u>Expenditures:</u>	
Supplies & Services	(4,073)
City Staff Services	(31,655)
Other Expenditures	(14,234)
CIP Project Expenditures	(188,446)
<u>Total Expenditures:</u>	(238,408)
Net Balance Sheet Activity	633,767
Ending Balance*, 06/30/19	\$ 57,280,444
*Unaudited	

**TRUNK SEWER CAPITAL RESERVE
FY 17/18 REVENUES AND EXPENDITURES**

FY 18/19 EXPENDITURES:

<u>PROJECT</u>	<u>DESCRIPTION</u>	<u>PROJECT EXPENDITURES</u>	<u>Total Approp. at 6/30/19</u>	<u>% Of Project Funded by TRUNK SEWER</u>	<u>Future Appropriations</u>	<u>Initially Scheduled</u>
SWR0272	Moss St SwrImprv @Railrd Crsng	\$ 212	\$ 600,000	100.00%	\$ -	2012
SWR0274	East H St Sewer Main Upsize	443.6	1,500,000	100.00%	-	2013
SWR0275	Reline Force Mn @G St Pump Stn	262,515.51	1,666,754	98.99%	-	2013
SWR0290	TlgrphCyn BsnSwr Imprv5th&I-5	21,366.45	950,000	100.00%	-	2014
SWR0291	J St Junction Box Swr Study	37,149.43	600,000	16.67%	-	2015
SWR0292	Indtrl Blvd &Main St Swr Imprv	198,609.99	766,000	80.42%	-	2016
TOTAL:		<u>\$ 520,297</u>	<u>\$ 6,082,754</u>			

FY 18/19 INTERFUND LOAN INFORMATION:

Description of Loan:

Advance to Salt Creek Sewer DIF
affirmed and consolidate via Council Resolution No. 2015-029 on February 17,2015

Outstanding
Loan Amount

\$19,415,983