



**Interim Development Impact Fee Program
Annual and Five-Year Report for Fiscal Year
2021-2022**

Overview

The City of Carson adopted the city-wide Interim Development Impact Fee (IDIF) Program under Ordinance No. 19-1931 on April 16, 2019, which is incorporated into the Carson Municipal Code under Article XI. The adopted impact fees are incorporated into the City's 2019 Uniform Comprehensive Schedule Fees under Resolution No. 19-068.

Impact fees are one-time charges on new development to either fully or partially recover the costs of providing the public infrastructure. These fees are typically calculated and collected at the time of permit issuance. Additionally, impact fees are subject to the requirements of the Mitigation Fee Act set forth under Government Code section 66000 *et seq.*

Annual and 5-Year Reporting Requirements

The Interim Development Impact Fee Program Annual and Five-Year Report for Fiscal Year 2021-2022 (Annual and Five-Year Report) contains information on the City of Carson's interim development impact fees for Fiscal Year 2021-2022 based on preliminary unaudited activities. This information is presented to comply with the reporting requirements contained under the Carson Municipal Code and Government Code section 66000 *et seq.* The Annual Report is not a budget document. It is not intended to represent a full picture of currently planned projects as it only reports project information, revenues, and expenditures for Fiscal Year 2021-2022. More information is available through the nexus study and will be made available through other documents such as budgets.

Government Code Section 66006 requires local agencies to submit annual and five-year reports detailing the status of development impact fees. The Annual Report must be made available to the public within 180 days after the last day of the fiscal year and must be presented to the public agency (City Council) at least 15 days after it is made available to the public.

This Annual Report summarizes the following annual reporting information for each of the fee component of the IDIF Program:

1. A brief description of the fee program.
2. Schedule of fees.
3. Beginning and ending balances of the fee program.
4. Amount of fees collected, interest earned, and transfers/loans.
5. 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 fees.
6. A description of each interfund transfer or loan, the date the loan will be repaid, the rate of interest, and a description of the public improvement on which the transferred or loaned fees will be expended.
7. The estimated date when projects will begin if sufficient revenues are available to construct the project.
8. The amount of refunds made to property owners.

Five-Year Report Section

This Five-year report section has been prepared pursuant to the requirements of Government Code Section 66001.

Every five years, the local agency shall make all of the following findings with respect to that portion of the account or fund remaining unexpended, whether committed or uncommitted:

(A) Identify the purpose to which the fee is to be put.

Development Impact Fees are collected by category for the following purpose:

- i. **General Government Facilities (4944)** – To finance the expansion, design, and construction of governmental facilities such as City Hall and Corporate Yard improvements.
- ii. **Transportation Infrastructure and Facilities (4945)** – To finance the expansions, design, and construction of transportation infrastructure and facilities such as roads, bridges, public transit, bikeways, and pedestrian walkways.
- iii. **Utilities and Sustainability (4946)** – To finance the expansion, design, and construction of utilities and sustainable facilities such as green streets and renewable energy projects.
- iv. **Beautification (4943)** – To finance the expansion, design, and construction of citywide beautification infrastructure and facilities including signage and street furniture that assist in reducing congestion and associated pollution.
- v. **Parks and Related Facilities (4942)** – To finance the land acquisition and infrastructure costs to meet the demand for park space attributable to new development.
- vi. **Traffic Facilities (4941)** – To finance traffic improvements necessary to accommodate the increase in traffic generated by new development.

In addition to the six IDIF Program fees, an *Administration Fee (4940)* is collected to offset the cost of managing the IDIF Program. The administration fees are included in the City's adopted IDIF rates and pay for staff time and legal fees for tasks such as record keeping, financial reporting, public information handouts, fee calculations and legal consultation.

(B) Demonstrate a reasonable relationship between the fee and the purpose for which it is charged.

The following identifies the purpose to which the fee is to be put:

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Fees will be used for the sole propose established in the above Section A. A nexus study has been prepared to demonstrate the reasonable relationship between the fee and the purpose for which it is charged. The nexus study, dated March 19, 2019, prepared by KAMG, can be accessed at the City's IDIF webpage:

<https://ci.carson.ca.us/communitydevelopment/IDIFProgram.aspx>

C) Identify all sources and amounts of funding anticipated to complete financing in incomplete improvements identified in paragraph (2) of subdivision (a).

Item No. 6 on pages 7 through 14 of this report identifies all sources and amounts of funding anticipated to complete financing in incomplete improvements. Additionally, the City's adopted budget for Fiscal Year 2022-2023 and Five-year capital improvement plan contains additional information as to funding sources and projects:

https://ci.carson.ca.us/content/files/pdfs/budgets/budget22-23/Budget%20FY22-23_3.pdf

(D) Designate the approximate dates on which the funding referred to in subparagraph (C) is expected to be deposited into the appropriate account or fund.

The approximate dates by project can also be found on Item No. 6 from pages 7 through 14 of this report. Additionally, as provided in the link above, the City's adopted budget for Fiscal Year 2022-2023 and Five-year capital improvement plan (including any amendments thereto) contains additional information on approximate dates and funding to complete the applicable project.

IDIF Program IDIF Annual Report for Fiscal Year 2021-2022

The City's IDIF Program (Fund 289) contains six separate and distinct fees. These fees are collected from new development projects and are restricted to funding costs for the following six capital improvement components: (1) Traffic, (2) Parks, (3) Beautification, (4) General Government Facilities, (5) Transportation Infrastructure, and (6) Utilities and Sustainability. The following is a description of each fee category:

- i. **General Government Facilities (4944)** – To finance the expansion, design, and construction of governmental facilities such as City Hall and Corporate Yard improvements.

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- ii. **Transportation Infrastructure and Facilities (4945)** – To finance the expansions, design, and construction of transportation infrastructure and facilities such as roads, bridges, public transit, bikeways, and pedestrian walkways.
- iii. **Utilities and Sustainability (4946)** – To finance the expansion, design, and construction of utilities and sustainable facilities such as green streets and renewable energy projects.
- iv. **Beautification (4943)** – To finance the expansion, design, and construction of citywide beautification infrastructure and facilities including signage and street furniture that assist in reducing congestion and associated pollution.
- v. **Parks and Related Facilities (4942)** – To finance the land acquisition and infrastructure costs to meet the demand for park space attributable to new development.
- vi. **Traffic Facilities (4941)** – To finance traffic improvements necessary to accommodate the increase in traffic generated by new development.

In addition to the six IDIF Program fees, an *Administration Fee (4940)* is collected to offset the cost of managing the IDIF Program. The administration fees are included in the City’s adopted IDIF rates and pay for staff time and legal fees for tasks such as record keeping, financial reporting, public information handouts, fee calculations and legal consultation.

Short Term Interim Development Impact Fee

Short Term IDIF. Prior to adoption of the IDIF program, the City charged development projects a “Short-Term Interim Development Impact Fee” (Short Term IDIF) at \$2.00 square foot for industrial, \$807.56 per truck parking space for truck yards, \$10,000 per residential units and/or some other agreed upon rate. As presented in this Annual Report, the Short-Term IDIF received are converted in proportion to the appropriate fee type category based on the current IDIF Program. These projects include Mobile Mini at 22632 S. Alameda Street (Initial amount of \$50,000), Alpert & Alpert at 21900 S. Wilmington Ave (\$823,680), CalPak at 17706 Main Street (\$205,862) and Alere at 200 E. Alondra Blvd (\$293,872).

Exception to Short Term IDIF. Unlike the aforementioned impact fees, the Short Term IDIF amount collected from the Harbor Land Company project (\$75,000.00) was not converted in proportion to the fee type category based on the current IDIF Program. The impact fee was collected for traffic impact mitigation under Resolution No. 17-125 in Fiscal Year 2017-2018. Since fees were designated specifically for traffic impact mitigation, the amounts received were entirely allocated under the traffic impact fee category and have not been converted to any other IDIF Program fee category.

Other Fees (Restricted)

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Impact fees that have specified use outside of the six IDIF Program fee categories are not converted in proportion to the fee type category under the IDIF Program. Instead, these fees are accounted for separately in accordance with each individual project's agreement.

Included in this section of the Annual Report are other fees collected by the City with a specified designated and restricted use. In general, any fees that are required by the City to provide for an improvement construction to serve a development project, and that is imposed by the City as a condition of approving the development project are subject to reporting under Government Code Section 66006. These fees are included in the report.

1. MBK Homes Apartment / Evolve Southbay (11-Acre) Residential Project - Pursuant to Settlement Agreement (dated October 2016) by and between Cardinal Cavalry LLC, Carson Holdings, LLC, Carson Reclamation Authority, City of Carson, Carson Successor Agency and Carson Public Financing Authority, this 11-acre project is subject to fees and project public improvements summarized in the Settlement Agreement. The bases for these fees and public improvements are established on previous Development Agreement, Specific Plan, and/or Mitigation Measures. A subsequent Partial Assignment Agreement between Carson Holdings LLC and MBK Rental Living LLC in the summer of 2017 further clarifies the use of each fee summarized as follows:

- **Library** – A fee amounting to \$858,951 in Fiscal Year 2019-2020 was collected for improvements to library facilities in Carson. The City is working with LA County Public Library to use these funds for improvements to library facilities in Carson. Specifically, on July 19, 2022, the City of Carson approved the Memorandum of Understanding with the County of Los Angeles for the use of city-collected funds for improvement of library facilities in Carson. The County of Los Angeles is anticipated to approve the same Memorandum of Understanding in early 2023.
- **Shuttle Service (Carson North-South Shuttle and Shuttle Service to Major Activity Centers)** – In accordance with project mitigation measures, a fee amounting to \$9,251.14 was collected in Fiscal Year 2018-2019 to pay for a fair share contribution for a low emission shuttle service between the project site and other major activity centers within the project vicinity (i.e., the MetroRail Blue Line station at Del Amo Boulevard and Santa Fe and the Carson Transfer Station at the South Bay Pavilion).
- **Public Art** – A fee amounting to \$202,368.60 in Fiscal Year 2018-2019 was collected pay for public art within the Specific Plan project area.
- **Traffic** - A fee amounting to \$750,000.00 was collected in Fiscal Year 2018-2019 for traffic mitigation impacts in connection with the project.

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IDIF Program (Fund 289) – Revenue Summary Table

Based on preliminary unaudited activities, as of June 30, 2022, the revenue collected for each of the six fees including administration for the IDIF Program are as follows:

Fiscal Year	Administration	Traffic	Parks	Beautification	Gov. Facilities	Transportation	Utilities & Sustainability	Total Collected
FY 17-18	\$ 36,828.69	\$ 170,177.40	\$ 114,295.81	\$ 3,049.95	\$ 21,861.81	\$ 44,533.70	\$ 28,121.64	\$ 418,869.00
FY 18-19	\$ 110,263.95	\$ 273,446.36	\$ 323,276.19	\$ 10,089.51	\$ 72,273.85	\$ 147,224.51	\$ 92,967.64	\$ 1,029,542.00
FY 19-20	\$ 2,251.77	\$ -	\$ -	\$ -	\$ -	\$ 120,000.00	\$ -	\$ 122,251.77
FY 20-21	\$ 162,364.29	\$ 302,909.67	\$ 759,750.27	\$ 7,480.02	\$ 53,774.70	\$ 194,552.39	\$ 69,149.99	\$ 1,549,981.33
FY 21-22	\$ 374,097.28	\$ 400,643.10	\$ 2,070,934.93	\$ 19,388.52	\$ 139,099.05	\$ 258,380.89	\$ 178,493.59	\$ 3,441,037.36
TOTAL	\$ 685,805.98	\$ 1,147,176.53	\$ 3,268,257.20	\$ 40,008.00	\$ 287,009.41	\$ 764,691.48	\$ 368,732.86	\$ 6,561,681.46

As the IDIF Program was not adopted until the end of Fiscal Year 18-19, the amounts that were collected prior (i.e., Short-Term Interim Development Impact Fee) were proportionally converted based on the adopted IDIF Program allocation.

Other Fees (Restricted) – Revenue Summary Table

Based on preliminary unaudited activities, as of June 30, 2022, the total revenue collected of all other fees collected for specific project uses are as follows:

Fiscal Year	Other Fees (Restricted)	Notes
FY 2017-2018	\$ -	
FY 2018-2019	\$ 961,619.74	Collected from MBK Homes project for Shuttle Service, Public Art, and Traffic.
FY 2019-2020	\$ 858,951.00	Collected from MBK Homes for library infrastructure. Fees collected on behalf of LA County Library for use towards improvements to the library facilities in Carson.
FY 2020-2021	\$ -	
FY 2021-2022		
TOTAL	\$ 1,820,570.74	

Expenditure Summary

As of June 30, 2022, \$24,227.46 of Parks & Related Facilities Fees were expended for park upgrades and improvements at Mills and Anderson Park. There are no other expenditures.

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IDIF PROGRAM ANNUAL REPORT - IDIF PROGRAM ADMINISTRATION (4940)		
#	Item Description (C.M.C. §11601)	IDIF Program Information
1	A brief description of the type of fee in each account or fund.	A fee for the administration of the Interim Development Impact Fee Program including contract and project management, annual reporting, public information, and related ongoing program administration expenses.
2	The amount of the fee.	Residential MFR Studio / 1 Bedroom (per unit) \$ 1,293.19
		Residential MFR All Other (per unit) \$ 1,616.49
		Commercial (per 1,000 sq. ft.) \$ 504.81
		Office (per 1,000 sq. ft.) \$ 350.19
		Dormitory (per bed) \$ 112.55
		Hotel (per room) \$ 185.38
		Truck Yard (per truck space) \$ 80.22
		Recreational (per 1,000 sq. ft.) \$ 504.44
3	The beginning and ending balance of the account or fund.	Industrial / Business Park (per 1,000 sq. ft.) \$ 281.66
		Beginning Balance (07/01/21) \$ 311,708.70
4	The amount of the fees collected, and the interest earned.	Ending Balance (06/30/22) \$ 685,805.98
		Amount of Fees Collected (FY 21-22) \$ 374,097.28
		Interest Earned \$ -
		Other \$ -
		Total Revenues (FY 21-22) \$ 374,097.28
5	An identification of each Public Facility* on which fees were expended and the amount of each expenditure, including the total percentage of the cost of the Public Facility that was funded with fees.	No expenditures for Fiscal Year 21-22.
6	An identification of an approximate date by which the construction of the Public Facility will commence if the City determines that sufficient funds have been collected to complete financing on an incomplete Public Facility and the Public Facility remains incomplete.	N/A. Program Administration is ongoing.
7	A description of any interfund transfer or loan, and the Public Facility on which the transferred funds 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.	No interfund transfers or loans were made during the fiscal year utilizing these funds.
8	The amount of any refunds made and any allocations of unexpended fees that are not refunded.	No refunds were made during the fiscal year.

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IDIF PROGRAM ANNUAL REPORT - TRAFFIC FEE (4941)		
#	Item Description (C.M.C. §11601)	IDIF Program Information
1	A brief description of the type of fee in each account or fund.	A fee for traffic facilities and related facilities is established to finance traffic improvements necessary to accommodate the increase in traffic generated by new development.
2	The amount of the fee.	Residential MFR Studio / 1 Bedroom (per unit) \$ 406.10
		Residential MFR All Other (per unit) \$ 286.82
		Commercial (per 1,000 sq. ft.) \$ 2,471.28
		Office (per 1,000 sq. ft.) \$ 1,182.81
		Dormitory (per bed) \$ 195.00
		Hotel (per room) \$ 801.93
		Truck Yard (per truck space) \$ 256.43
		Recreational (per 1,000 sq. ft.) \$ 4,121.34
		Industrial / Business Park (per 1,000 sq. ft.) \$ 698.18
3	The beginning and ending balance of the account or fund.	Beginning Balance (07/01/21) \$ 746,533.43
		Ending Balance (06/30/22) \$ 1,147,176.53
4	The amount of the fees collected, and the interest earned.	Amount of Fees Collected (FY 21-22) \$ 400,643.10
		Interest Earned \$ -
		Other \$ -
		Total Revenues (FY 21-22) \$ 400,643.10
5	An identification of each Public Facility on which fees were expended and the amount of each expenditure, including the total percentage of the cost of the Public Facility that was funded with fees.	No expenditures for Fiscal Year 21-22.
6	An identification of an approximate date by which the construction of the Public Facility will commence if the City determines that sufficient funds have been collected to complete financing on an incomplete Public Facility and the Public Facility remains incomplete.	The FY 2022-2023 adopted budget capital improvement projects list includes the funding or partial funding of the following: Traffic Signal Installation - Main St at Lenardo Dr: \$500,000 including other funding sources (FY 23-24 commencement) Traffic Signal Installation - Del Amo Bl at Stamps Dr: \$500,000 (FY 22-23 commencement) Traffic Signal Installation - Lenardo Dr at Stamps Dr: \$500,000 including other funding sources (FY 23-24 commencement) Traffic Signal Installation- Driveways - Lenardo Dr at FOLA Driveways: \$1,500,000 including other funding sources (FY 23-24 commencement)
7	A description of any interfund transfer or loan, and the Public Facility on which the transferred funds 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.	No interfund transfers or loans were made during the fiscal year utilizing these funds.
8	The amount of any refunds made and any allocations of unexpended fees that are not refunded.	No refunds were made during the fiscal year.

Comments:

2 The entire traffic impact fee for Harbor Land Company of \$75,000 is included in this category. Fee amount set for by Resolution No. 17-125.

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IDIF PROGRAM ANNUAL REPORT - PARKS & RELATED FACILITIES FEE (4942)			
#	Item Description (C.M.C. §11601)	IDIF Program Information	
1	A brief description of the type of fee in each account or fund.	A fee for parks and related facilities is established to finance the land acquisition and infrastructure costs to meet the demand for park space attributable to new development.	
2	The amount of the fee.	Residential MFR Studio / 1 Bedroom (per unit)	\$ 9,221.44
		Residential MFR All Other (per unit)	\$ 11,723.16
		Commercial (per 1,000 sq. ft.)	\$ 868.59
		Office (per 1,000 sq. ft.)	\$ 868.59
		Dormitory (per bed)	\$ 660.61
		Hotel (per room)	\$ 660.61
		Truck Yard (per truck space)	\$ 329.76
		Recreational (per 1,000 sq. ft.)	\$ -
		Industrial / Business Park (per 1,000 sq. ft.)	\$ 825.49
3	The beginning and ending balance of the account or fund.	Beginning Balance (07/01/21)	\$ 1,197,332.27
		Ending Balance (06/30/22)	\$ 3,244,039.74
4	The amount of the fees collected, and the interest earned.	Amount of Fees Collected (FY 21-22)	\$ 2,070,934.93
		Interest Earned	\$ -
		Other	\$ -
		Total Revenues (FY 21-22)	\$ 2,070,934.93
5	An identification of each Public Facility on which fees were expended and the amount of each expenditure, including the total percentage of the cost of the Public Facility that was funded with fees.	\$24,227.46 was expended on park facility upgrades at Mills and Anderson Park, partially funded by DIF (28.4%). Total cost of the upgrades is \$85,256.70.	
6	An identification of an approximate date by which the construction of the Public Facility will commence if the City determines that sufficient funds have been collected to complete financing on an incomplete Public Facility and the Public Facility remains incomplete.	The FY 2022-2023 adopted budget capital improvement projects list includes the funding or partial funding of the following: <u>Approximate commencement FY 22-23.</u> Mills Park shade structure, outdoor exercise equipment, unisex restrooms and monument sign: \$537,000, include other funding sources. Anderson Park Concrete Repair: \$1,422,000 include other sources. <u>Approximate commencement FY 23-24.</u> Stevenson Park, Removal of bungalow "North End": \$60,000 DIF funding only. Demolition of wading pools (Anderson, Calas, and Veteran's Park): \$200,000 including other funding sources. Community Center Courtyard and East Parking Lot: \$2.2 million, including other sources.	
7	A description of any interfund transfer or loan, and the Public Facility on which the transferred funds 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.	No interfund transfers or loans were made during the fiscal year utilizing these funds.	
8	The amount of any refunds made and any allocations of unexpended fees that are not refunded.	No refunds were made during the fiscal year.	

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IDIF PROGRAM ANNUAL REPORT - BEAUTIFICATION FEE (4943)			
#	Item Description (C.M.C. §11601)	IDIF Program Information	
1	A brief description of the type of fee in each account or fund.	A fee for beautification is established to finance the expansion, design, and construction of citywide beautification infrastructure and facilities including signage and street furniture that assist in reducing congestion and associated pollution.	
2	The amount of the fee.	Residential MFR Studio / 1 Bedroom (per unit)	\$ 35.89
		Residential MFR All Other (per unit)	\$ 45.63
		Commercial (per 1,000 sq. ft.)	\$ 27.07
		Office (per 1,000 sq. ft.)	\$ 27.07
		Dormitory (per bed)	\$ 2.56
		Hotel (per room)	\$ 2.56
		Truck Yard (per truck space)	\$ 2.56
		Recreational (per 1,000 sq. ft.)	\$ 2.56
3	The beginning and ending balance of the account or fund.	Industrial / Business Park (per 1,000 sq. ft.)	\$ 25.72
		Beginning Balance (07/01/21)	\$ 20,619.48
4	The amount of the fees collected, and the interest earned.	Ending Balance (06/30/22)	\$ 40,008.00
		Amount of Fees Collected (FY 21-22)	\$ 19,388.52
		Interest Earned	\$ -
		Other	\$ -
		Total Revenues (FY 21-22)	\$ 19,388.52
5	An identification of each Public Facility* on which fees were expended and the amount of each expenditure, including the total percentage of the cost of the Public Facility that was funded with fees.	No expenditures for Fiscal Year 21-22.	
6	An identification of an approximate date by which the construction of the Public Facility will commence if the City determines that sufficient funds have been collected to complete financing on an incomplete Public Facility and the Public Facility remains incomplete.	As part of the Capital Improvement Plan (CIP) update process, the City is currently evaluating Public Facility construction options based on the funds that have been collected to date. Public Facility construction projects identified in the CIP will be incorporated into the following FY 21-22 IDIF Program Annual Report.	
7	A description of any interfund transfer or loan, and the Public Facility on which the transferred funds 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.	No interfund transfers or loans were made during the fiscal year utilizing these funds.	
8	The amount of any refunds made and any allocations of unexpended fees that are not refunded.	No refunds were made during the fiscal year.	

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IDIF PROGRAM ANNUAL REPORT - GENERAL GOVERNMENT FACILITIES FEE (4944)		
#	Item Description (C.M.C. §11601)	IDIF Program Information
1	A brief description of the type of fee in each account or fund.	A fee for general government facilities is established to finance the expansion, design, and construction of governmental facilities such as City Hall and Corporate Yard improvements.
2	The amount of the fee.	Residential MFR Studio / 1 Bedroom (per unit) \$ 257.49
		Residential MFR All Other (per unit) \$ 327.35
		Commercial (per 1,000 sq. ft.) \$ 194.25
		Office (per 1,000 sq. ft.) \$ 194.25
		Dormitory (per bed) \$ 18.45
		Hotel (per room) \$ 18.45
		Truck Yard (per truck space) \$ 18.45
		Recreational (per 1,000 sq. ft.) \$ 18.45
		Industrial / Business Park (per 1,000 sq. ft.) \$ 184.54
3	The beginning and ending balance of the account or fund.	Beginning Balance (07/01/21) \$ 147,910.36
		Ending Balance (06/30/22) \$ 287,009.41
4	The amount of the fees collected, and the interest earned.	Amount of Fees Collected (FY 21-22) \$ 139,099.05
		Interest Earned \$ -
		Other \$ -
		Total Revenues (FY 21-22) \$ 139,099.05
5	An identification of each Public Facility on which fees were expended and the amount of each expenditure, including the total percentage of the cost of the Public Facility that was funded with fees.	No expenditures for Fiscal Year 21-22.
6	An identification of an approximate date by which the construction of the Public Facility will commence if the City determines that sufficient funds have been collected to complete financing on an incomplete Public Facility and the Public Facility remains incomplete.	As part of the Capital Improvement Plan (CIP) update process, the City is currently evaluating Public Facility construction options based on the funds that have been collected to date. Public Facility construction projects identified in the CIP will be incorporated into the following FY 22-23 IDIF Program Annual Report.
7	A description of any interfund transfer or loan, and the Public Facility on which the transferred funds 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.	No interfund transfers or loans were made during the fiscal year utilizing these funds.
8	The amount of any refunds made and any allocations of unexpended fees that are not refunded.	No refunds were made during the fiscal year.

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IDIF PROGRAM ANNUAL REPORT - TRANSPORTATION INFRASTRUCTURE FEE (4945)		
#	Item Description (C.M.C. §11601)	IDIF Program Information
1	A brief description of the type of fee in each account or fund.	A fee for transportation infrastructure and facilities is established to finance the expansions, design, and construction of transportation infrastructure and facilities such as roads, bridges, public transit, bikeways, and pedestrian walkways.
2	The amount of the fee.	Residential MFR Studio / 1 Bedroom (per unit) \$ 524.58
		Residential MFR All Other (per unit) \$ 666.89
		Commercial (per 1,000 sq. ft.) \$ 395.74
		Office (per 1,000 sq. ft.) \$ 395.74
		Dormitory (per bed) \$ 37.59
		Hotel (per room) \$ 37.59
		Truck Yard (per truck space) \$ 37.59
		Recreational (per 1,000 sq. ft.) \$ 37.59
		Industrial / Business Park (per 1,000 sq. ft.) \$ 375.95
3	The beginning and ending balance of the account or fund.*	Beginning Balance (07/01/21) \$ 506,310.59
		Ending Balance (06/30/22) \$ 764,691.48
4	The amount of the fees collected, and the interest earned.	Amount of Fees Collected (FY 21-22) \$ 258,380.89
		Interest Earned \$ -
		Other \$ -
		Total Revenues (FY 21-22) \$ 258,380.89
5	An identification of each Public Facility on which fees were expended and the amount of each expenditure, including the total percentage of the cost of the Public Facility that was funded with fees.	No expenditures for Fiscal Year 21-22.
6	An identification of an approximate date by which the construction of the Public Facility will commence if the City determines that sufficient funds have been collected to complete financing on an incomplete Public Facility and the Public Facility remains incomplete.	Traffic Signal Installation- Driveways - Lenardo Dr at FOLA Driveways: \$1,500,000 including other funding sources (FY 23-24 commencement). The City continues to evaluate Public Facility construction options based on the funds that have been collected to date.
7	A description of any interfund transfer or loan, and the Public Facility on which the transferred funds 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.	No interfund transfers or loans were made during the fiscal year utilizing these funds.
8	The amount of any refunds made and any allocations of unexpended fees that are not refunded.	No refunds were made during the fiscal year.

Comments:

2 The entire impact fee (Heavy Transit Fee) for Sywest is included in this category. Fee amount set for by Resolution No. 17-120 and subsequently adopted resolutions.

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IDIF PROGRAM ANNUAL REPORT - UTILITIES & SUSTAINABILITY FEE (4946)		
#	Item Description (C.M.C. §11601)	IDIF Program Information
1	A brief description of the type of fee in each account or fund.	A fee for utilities and sustainability is established to finance the expansion, design, and construction of utilities and sustainable facilities such as green streets and renewable energy projects.
2	The amount of the fee.	Residential MFR Studio / 1 Bedroom (per unit) \$ 331.08
		Residential MFR All Other (per unit) \$ 420.90
		Commercial (per 1,000 sq. ft.) \$ 249.77
		Office (per 1,000 sq. ft.) \$ 249.77
		Dormitory (per bed) \$ 23.72
		Hotel (per room) \$ 23.72
		Truck Yard (per truck space) \$ 23.72
		Recreational (per 1,000 sq. ft.) \$ 23.72
		Industrial / Business Park (per 1,000 sq. ft.) \$ 237.28
3	The beginning and ending balance of the account or fund.	Beginning Balance (07/01/21) \$ 190,239.27
		Ending Balance (06/30/22) \$ 368,732.86
4	The amount of the fees collected, and the interest earned.	Amount of Fees Collected (FY 21-22) \$ 178,493.59
		Interest Earned \$ -
		Other \$ -
		Total Revenues (FY 21-22) \$ 178,493.59
5	An identification of each Public Facility on which fees were expended and the amount of each expenditure, including the total percentage of the cost of the Public Facility that was funded with fees.	No expenditures for Fiscal Year 21-22.
6	An identification of an approximate date by which the construction of the Public Facility will commence if the City determines that sufficient funds have been collected to complete financing on an incomplete Public Facility and the Public Facility remains incomplete.	As part of the Capital Improvement Plan (CIP) update process, the City is currently evaluating Public Facility construction options based on the funds that have been collected to date. Public Facility construction projects identified in the CIP will be incorporated into the following FY 22-23 IDIF Program Annual Report.
7	A description of any interfund transfer or loan, and the Public Facility on which the transferred funds 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.	No interfund transfers or loans were made during the fiscal year utilizing these funds.
8	The amount of any refunds made and any allocations of unexpended fees that are not refunded.	No refunds were made during the fiscal year.

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IDIF PROGRAM ANNUAL REPORT - OTHER FEES (RESTRICTED USE)			
#	Item Description (Government Code §66006)	Other Fees (Restricted Use) Information	
1	A brief description of the type of fee in each account or fund.	MBK Homes. Fees collected are for project public improvements summarized in the October 2016 Settlement Agreement. Refer to page 5 of this report for additional information.	
2	The amount of the fee.	Individual Agreements	Flat Fee
		MBK Homes (Shuttle Service)	\$ 9,251.14
		MBK Homes (Public Art)	\$ 202,368.60
		MBK Homes (Traffic)	\$ 750,000.00
		MBK Homes (Library)	\$ 858,951.00
3	The beginning and ending balance of the account or fund.	Beginning Balance (07/01/21)	\$ 1,820,570.74
		Ending Balance (06/30/22)	\$ 1,820,570.74
4	The amount of the fees collected, and the interest earned.	Amount of Fees Collected (FY 21-22)	\$ -
		Interest Earned	\$ -
		Other	\$ -
		Total Revenues (FY 21-22)	\$ -
5	An identification of each public improvement on which fees were expended and the amount of each expenditure, including the total percentage of the cost of the public improvement that was funded with fees.	No expenditures for Fiscal Year 21-22.	
6	An identification of an approximate date by which the construction of the public improvement will commence if the City determines that sufficient funds have been collected to complete financing on an incomplete public improvement and the public improvement remains incomplete.	MBK Homes (Shuttle Service, Public Art, Traffic, Library). No funds were expended for FY 21-22. Public Facility construction projects identified in the CIP will be incorporated into the following FY 22-23 IDIF Program Annual Report.	
7	A description of any interfund transfer or loan, and the Public Facility on which the transferred funds 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.	No interfund transfers or loans were made during the fiscal year utilizing these funds.	
8	The amount of any refunds made and any allocations of unexpended fees that are not refunded.	No refunds were made during the fiscal year.	

Comments:

#2, #6 Harbor Land Company is included in Traffic Impact Fees category and is therefore not listed here. Fees listed above are designated for specified designated and restricted use pursuant to their individual agreements and/or conditions of approval.