

# CITY OF ALAMEDA

## FIVE-YEAR DEVELOPMENT IMPACT FEE REPORT (AB1600)





## TRANSMITTAL LETTER

November 12, 2019

The Honorable Mayor, Members of the City Council and Citizens of Alameda  
Alameda, CA 94501

Dear Mayor, Members of the City Council and Citizens of Alameda:

State law requires any local agency that imposes development impact fees to prepare a five year report providing specific information about those fees. Therefore, in accordance with the provisions of the California Government code Section 66006 (b) and 66001 (d), as amended by the Assembly Bill (AB) 518 and Senate Bill (SB) 1693, I hereby submit the Development Impact Fee (DIF) Report for the City of Alameda, California for the Fiscal Year (FY) ended June 30, 2019.

DIFs are charged by the local government agencies in connection with approval of development projects. The purpose of these fees is to defray all or a portion of the cost of public facilities related to the development project. The legal requirements for enactment of a DIF program are set forth in Government code Sections 66000-66025 (the "Mitigation Fee Act"), the bulk of which was adopted as 1987's AB 1600 and, thus, commonly referred to as "AB 1600 requirements".

In Alameda, DIFs are collected for the purpose of mitigating the impacts caused by new development on the city's infrastructure. Fees are used to finance the acquisition, construction and improvement of public facilities needed as a result of this new development. A separate fund has been established to account for the impact of new development on each of the following type of facilities: Public Safety, Parks, Public Facilities, Transportation and Alameda Point.

California Government Code section 66006 (b) (2) requires the City prepare and make available to the public the DIF Report at the next regularly scheduled public meeting not less than 15 days after this information is made available to the public. This report was filed with the City Clerk's office and available for public review on the City's Finance Department website on November 12, 2019.

Respectfully submitted,

Elena Adair  
Finance Director

cc: Eric Levitt, City Manager  
Gerry Beaudin, Assistant City Manager

## **INTRODUCTION**

### LEGAL REQUIREMENTS FOR DEVELOPMENT IMPACT FEE REPORTING

As required by Government Code Section 66001 (d), for the fifth fiscal year following the first deposit into each public improvement account or fund, and every five years thereafter, agencies are required to make certain findings for funds remaining in the development impact fee (DIF) account. In June of 2014, the City Council adopted an update to the City's DIFs; there are five specific DIF funds: Public Safety, Parks, Public Facilities, Transportation and Alameda Point.

## **BACKGROUND**

On July 1, 2014, the City Council adopted the development impact fee (DIF) update, after consideration of the requisite AB 1600 nexus study. The updated DIFs became effective on September 15, 2014 and are applied to new or expanded commercial development, new residential development, and upon uses which intensify the use of existing commercial or residential structures. Government Code Section 66001(d) requires that Cities review DIFs that have been collected to ensure that they are being expended in a timely fashion and as intended in the nexus study supporting adaptation of the DIFs.

## **DISCUSSION**

The City collects DIFs to offset and address the impacts of new development on facilities and infrastructure. There are five DIF funds: Public Safety, Parks, Public Facilities, Transportation and Alameda Point. The relevant information and necessary findings regarding each is discussed in detail in this section of the report, based on June 2019 (year-end closing) total DIF numbers.

### Necessary Findings

Per Government Code Section 66001, *"in the 5<sup>th</sup> fiscal year following the first deposit into each public improvement account or fund, and every 5 years thereafter, the agency must make the following findings for funds remaining in each development impact fee account":*

- (1) Identify the purpose for which the fee is to be put;
- (2) Demonstrate a reasonable relationship between the fee and the purpose for which it is charged;
- (3) Identify all sources and amounts of funding anticipated to complete financing in incomplete improvements; and
- (4) Designate the approximate dates on which is expected to be deposited into the appropriate account or fund."

### Timing and Reporting

As noted above, per State law the reporting requirement applies to the 5<sup>th</sup> fiscal year following the first deposit. In an abundance of caution, the City is reporting at this time, although a strict interpretation of law would garner us more time. The table below highlights this fact.

<b><u>Fiscal Year (FY)</u></b>	<b><u>Event/Year</u></b>
14/15	Deposit made
15/16	1
16/17	2
17/18	3
18/19	4
19/20	5

As of June 30, 2019, one of five of the City's DIF funds will hold funds past the 5<sup>th</sup> year of the first deposit. Many of the projects contemplated in the DIFs are programmed into the City's Capital Improvement Program (CIP), indicating the approximate location, size and timing of projects, plus an estimated cost of all facilities or improvements to be financed by fees. The City has developed and adopted a CIP, which is updated every 2-years at a minimum, during the normal budget process. Mid-year budget adjustments occur as needed wherein staff seeks Council approval to modify the CIP list of projects, or to modify the budget allocated to specific CIP projects.

The current fee schedule can be found on the City's website:

<https://www.alamedaca.gov/files/assets/public/2018-19-master-fee-schedule.pdf>

## **FUNDING OF INFRASTRUCTURE**

In the FY 2019-20 adopted budget, 5-year Capital Budget section identifies all funding sources and amounts for individual projects through FY 2023-24. The CIP is updated annually to reflect the current infrastructure needs of the City.

## **DESCRIPTION OF DEVELOPMENT IMPACT FEES AND ESTABLISHING A REASONABLE RELATIONSHIP BETWEEN THE FEE AND THE PURPOSE FOR WHICH IT IS CHARGES**

The Development Impact Fee for the City has five categories: public safety, parks, general public facilities, transportation and Alameda Point. While each fee category has its own methodology for determining fees, three main principles apply throughout:

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

### **Public Safety Development Impact Fee**

#### **A. Purpose of Fee/Relationship Between Fee and Purpose**

The purpose of the public safety facilities impact fee is to fund the public safety facilities needed to serve new development. Alameda currently provides law enforcement services from a single police station. Fire services are provided by several fire stations. Public safety facilities serve both residents and businesses. Therefore, demand for services and associated facilities are based on the City's service population including residents and workers. The Public Safety impact fees in Alameda are calculated based on the system plan standard of public safety facilities per capita.

#### **B. Source and Amounts of Funding to Complete Incomplete Improvements/Approximate Dates to Complete Incomplete Improvements**

Project Name	Status	Estimated Completion Date	Estimated Cost	Total Development Impact Fee Funding	% Impact Fee Funded
Fire Station #3	Completed	June 2018	\$ 5,000,000	\$ -	0%
Emergency Operations Center (EOC) Expansion	Completed	June 2018	\$ 3,500,000	\$ -	0%
Public Safety Training Facility-Alameda Point #2	Planned	FY 2022-23	\$10,500,000	\$ -	0%
New Expand Station 1	Inactive	FY 2021-22	\$ 2,800,000	\$ -	0%
New Upgrade Emergency Communication Equipment	Completed	FY 2015-17	\$ 1,000,000	\$ -	0%
New Ambulance for Station for FS #3 <sup>1</sup>	Active	FY 2019-20	\$ 350,000	\$ -	0%
New Expand Work Area - Police Department	Planned	June 2021	\$ 750,000	\$ -	0%
New Emergency Vehicle System (GPS based)	Completed	FY 2015-16	\$ 150,000	\$ -	0%
<sup>1</sup> Public Safety Development Impact Fee Fund reports money being held past the fifth year of first deposit. The City intends to purchase a new ambulance using these moneys. However, the balance was insufficient at the time the FY 2018-19 Budget was adopted to cover the purchase. Acquisition is planned for FY 2019-20.					

**Parks and Recreation Development Impact Fee**

**A. Purpose of Fee/Relationship Between Fee and Purpose**

The purpose of the Parks and Recreation impact fee is to generate revenue to fund the park and special use facilities necessary to mitigate the impacts of new residential, commercial and industrial developments on the residents and businesses in the City of Alameda. Residents of Alameda use park and special use facilities. The fees advance a legitimate City interest by enabling the City to provide park and recreation facilities to new development. The Parks and Recreation impact fees in the City are calculated based on estimated costs for the City’s existing parks and facilities.

**B. Source and Amounts of Funding to Complete Incomplete Improvements/Approximate Dates to Complete Incomplete Improvements**

Project Name	Status	Estimated Completion Date	Estimated Cost	Total Development Impact Fee Funding	% Impact Fee Funded
Estuary Park - Phase 2	Planned	2023	\$ 3,580,000	\$ -	0%
Jean Sweeney Open Space Park Construction	Planned	2029	\$11,990,000	\$ -	0%
City Aquatic Center	Active	2022	\$12,000,000	\$ -	0%
East End Dog Park	Planned	2024	\$ 160,000	\$ -	0%
Alameda Point Sports Complex	Inactive	2035	\$35,168,000	\$ -	0%
Adding maintenance vehicles to fleet	Active	2035	\$ 100,000	\$ -	0%

The Parks and Recreation development impact fee was revised and approved by the City Council in July 2019.

**Public Facilities Development Impact Fees**

**A. Purpose of Fee/Relationship Between Fee and Purpose**

The purpose of the fees is to ensure that new development funds its fair share of general public facilities, based on planned facilities referenced in the 2014 development impact fee update and nexus study. General public facilities serve both residents and business.

Therefore, demand for services and associated facilities are based on the City's service population, including residents and workers.

**B. Source and Amounts of Funding to Complete Incomplete Improvements/Approximate Dates to Complete Incomplete Improvements**

Project Name	Status	Estimated Completion Date	Estimated Cost	Total Development Impact Fee Funding	% Impact Fee Funded
Citywide GIS Program	Active	2025	\$ 700,000	\$ -	0%
Library Facility Expansion	Not started	2029	\$ 500,000	\$ -	0%
Library Collections & Technology Improvements	Not started	2029	\$ 200,000	\$ -	0%
Carnegie Intensification	Planned	2030	\$ 1,500,000	\$ -	0%
New Install Trash Reduction Equipment for New Development	Planned	June 2025	\$ 1,900,000	\$ -	0%

**Transportation Development Impact Fees**

**A. Purpose of Fee/ Relationship Between Fee and Purpose**

The purpose of this fee is to ensure that new development funds its fair share of transportation facilities, including roadway segments and intersection improvements. The need for street improvements is based on the trip demand placed on the system by new development.

**B. Source and Amounts of Funding to Complete Incomplete Improvements/Approximate Dates to Complete Incomplete Improvements**

Project Name	Status	Estimated Completion Date	Estimated Cost	Total Development Impact Fee Funding	% Impact Fee Funded
New Signals and Upgrades	Active	Ongoing through 2040	\$ 4,160,000	\$ -	0%
Mariner Square Drive Extension	Planned	2025	\$ 7,300,000	\$ -	0%
Tilden Way Phase 2 <sup>1</sup>	Active	2025		See note <sup>1</sup>	
Mitchell Street Improvement Project (West of AL 2)	Planned	2030	\$ 7,600,000	\$ -	0%
Ralph App Mem Parkway-Street Improvements	Planned	2023			
Ralph App Mem Parkway-Green Belt & Trans Corridor	Construction	2020	\$ 5,000,000	\$ 1,539,000	31%
Clement Avenue Extension @ Tilden Way	Active	2025	\$ 6,800,000	\$ 732,000	11%
Stargell from 5th to Main Transportation Improvements	Planned	2025	\$ 800,000	\$ -	0%
Park Street Streetscape Improvements - North of Lincoln	Planned	2030	\$ 2,500,000	\$ -	0%
Webster Street Improvements - Pacific to Atlantic	Planned	2030	\$ 2,900,000	\$ -	0%
Alameda Point Ferry Terminal	Construction	2020	\$15,000,000	\$ -	0%
Traffic Calming (Specific Areas)	Active	Ongoing through 2040	\$ 5,200,000	\$ 944,000	18%
Fruitvale Bridge-Lifeline	Planned	2035	\$10,000,000	\$ -	0%
Bus Stop Accessibility Improvements	Active	Ongoing through 2040	\$ 72,100	\$ -	0%
Emergency Vehicle System (Traffic Signals)	Active	2030	\$ 500,000	\$ -	0%

<sup>1</sup> Project combined with Clement Avenue Extension @ Tilden Way. Original estimated cost for the project was \$2,800,000, which is rolled into combined project.

Alameda Point Development Impact Fees

A. Purpose of Fee/Relationship Between Fee and Purpose

The purpose of the Alameda Point fee is to provide the wide range of financing tools, including bonds supported by special taxes and assessments, land sale proceeds, and other infrastructure financing source to serve the redeveloped Alameda Point, as detailed in the Master Infrastructure Plan (MIP). The Master Infrastructure Plan (MIP), approved by the City Council on February 4, 2014, identifies \$594 million in public infrastructure needed at Alameda Point. The development will include 5.5 million square feet of commercial space and 1,425 residential units.

B. Source and Amounts of Funding to Complete Incomplete Improvements/Approximate Dates to Complete Incomplete Improvements

<b>Project Name</b>	<b>Status</b>	<b>Estimated Completion Date</b>	<b>Estimated Cost</b>	<b>Total Development Impact Fee Funding</b>	<b>% Impact Fee Funded</b>
Backbone Infrastructure (Water, Sewer, Storm Drain, etc.)	Construction	2040	\$500,000,000	\$0	0.0%

**CITY OF ALAMEDA**  
**Financial Summary Report**  
**Development Impact Fee - Public Safety**

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

Description	FY 2014/15	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19 (unaudited)
<b>REVENUES</b>					
Fees	\$ 104,778	\$ 31,726	\$ 69,940	\$ 44,727	\$ 253,783
Interest	310	2,072	617	1,603	5,283
Total Revenue	<u>105,088</u>	<u>33,798</u>	<u>70,557</u>	<u>46,330</u>	<u>259,066</u>
<b>EXPENDITURES</b>					
Capital Outlay/Contractual Services	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
REVENUES OVER (UNDER) EXPENDITURES	105,088	33,798	70,557	46,330	259,066
Fund Balance, Beginning of Year	37,691	142,779	176,577	247,134	293,464
Fund Balance, End of Year	<u>\$ 142,779</u>	<u>\$ 176,577</u>	<u>\$ 247,134</u>	<u>\$ 293,464</u>	<u>\$ 552,530</u>

Five-Year Revenue Test Using First In First Out Method

Available Revenue Current Fiscal Year <sup>1</sup>	\$ 102,367	\$ 33,798	\$ 70,557	\$ 46,330	\$ 259,066
Available Revenue Current Fiscal Year (old fees) <sup>1</sup>	2,721	-	-	-	-
Available Revenue Prior Fiscal Year (2-yr Old Funds)	-	102,367	33,798	70,557	46,330
Available Revenue Prior Fiscal Year (2-yr Old Funds) (old fees)	8,915	2,721	-	-	-
Available Revenue Prior Fiscal Year (3-yr Old Funds)	-	-	102,367	33,798	70,557
Available Revenue Prior Fiscal Year (3-yr Old Funds) (old fees)	1,379	8,915	2,721	-	-
Available Revenue Prior Fiscal Year (4-yr Old Funds)	-	-	-	102,367	33,798
Available Revenue Prior Fiscal Year (4-yr Old Funds) (old fees)	1,141	1,379	8,915	2,721	-
Available Revenue Prior Fiscal Year (5-yr Old Funds)	-	-	-	-	102,367
Available Revenue Prior Fiscal Year (5-yr Old Funds) (old fees)	21,796	1,141	1,379	8,915	2,721
Available Revenue Greater Than Five Prior Fiscal Years	-	-	-	-	-
Available Revenue Greater Than Five Prior Fiscal Years (old fees) <sup>2</sup>	4,460	26,256	27,397	28,776	37,691
<b>Total Revenue Available</b>	<u>\$ 142,779</u>	<u>\$ 176,577</u>	<u>\$ 247,134</u>	<u>\$ 293,464</u>	<u>\$ 552,530</u>

**Result: Five-year revenue test met in accordance with Government Code 66001.**

**Notes:**

<sup>1</sup> In using the revenue and expenditures reports to report fees that have been held past the fifth year of the first deposit, the total expenditures and transfers out over the five-year period must add together. The computed total must be subtracted from the earliest fund balance plus any transfers in for that year.

<sup>2</sup> Public Safety Development Impact Fee Fund reports money being held past the fifth year of first deposit. The City intends to purchase a new ambulance using these moneys. However, the balance was insufficient at the time the FY 2018-19 Budget was adopted to cover the purchase. Acquisition is planned for FY 2019-20.



**CITY OF ALAMEDA**  
**Financial Summary Report**  
**Development Impact Fee - Parks**

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

Description	FY 2014/15	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19 (unaudited)
<b>REVENUES</b>					
Fees	\$ 691,553	\$ 304,558	\$ 409,799	\$ 239,598	\$ 58,443
Interest	2,808	17,075	(4,220)	11,768	17,628
Interest on Loan Repayment	-	-	-	-	-
Total Revenue	<u>694,361</u>	<u>321,633</u>	<u>405,579</u>	<u>251,366</u>	<u>76,071</u>
<b>EXPENDITURES</b>					
Transfers Out/Capital Outlay/Contractual Services	-	1,121,366	936,795	2,123,316	-
Loan Repayment	-	-	-	56,580	29,402
Total Expenditures	<u>-</u>	<u>1,121,366</u>	<u>936,795</u>	<u>2,179,896</u>	<u>29,402</u>
REVENUES OVER (UNDER) EXPENDITURES	694,361	(799,733)	(531,216)	(1,928,530)	46,669
Fund Balance, Beginning of Year	446,287	1,140,648	340,915	(190,301)	(2,118,831)
Fund Balance, End of Year	<u>\$ 1,140,648</u>	<u>\$ 340,915</u>	<u>\$ (190,301)</u>	<u>\$ (2,118,831)</u>	<u>\$ (2,072,162)</u>

Five-Year Revenue Test Using First In First Out Method

Available Revenue Current Fiscal Year <sup>1</sup>	\$ 694,361	\$ 321,633	\$ (190,301)	\$ (2,118,831)	\$ (29,402)
Available Revenue Current Fiscal Year (old fees) <sup>1</sup>	-	-	-	-	-
Available Revenue Prior Fiscal Year (2-yr Old Funds)	-	19,282	-	-	(2,042,760)
Available Revenue Prior Fiscal Year (2-yr Old Funds) (old fees)	90,237	-	-	-	-
Available Revenue Prior Fiscal Year (3-yr Old Funds)	-	-	-	-	-
Available Revenue Prior Fiscal Year (3-yr Old Funds) (old fees)	1,132	-	-	-	-
Available Revenue Prior Fiscal Year (4-yr Old Funds)	-	-	-	-	-
Available Revenue Prior Fiscal Year (4-yr Old Funds) (old fees)	8,887	-	-	-	-
Available Revenue Prior Fiscal Year (5-yr Old Funds)	-	-	-	-	-
Available Revenue Prior Fiscal Year (5-yr Old Funds) (old fees)	61,426	-	-	-	-
Available Revenue Greater Than Five Prior Fiscal Years	-	-	-	-	-
Available Revenue Greater Than Five Prior Fiscal Years (old fees)	284,605	-	-	-	-
<b>Total Revenue Available</b>	<u>\$ 1,140,648</u>	<u>\$ 340,915</u>	<u>\$ (190,301)</u>	<u>\$ (2,118,831)</u>	<u>\$ (2,072,162)</u>

**Result: Five-year revenue test met in accordance with Government Code 66001.**

**Notes:**

<sup>1</sup> In using the revenue and expenditures reports to report fees that have been held past the fifth year of the first deposit, the total expenditures and transfers out over the five-year period must add together. The computed total must be subtracted from the earliest fund balance plus any transfers in for that year.

**CITY OF ALAMEDA**  
**Financial Summary Report**  
**Development Impact Fee - Public Facilities**

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

Description	FY 2014/15	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19 (unaudited)
<b>REVENUES</b>					
Fees	\$ 85,747	\$ 47,554	\$ 58,283	\$ 28,920	\$ 164,133
Interest	661	2,371	(278)	450	1,835
Total Revenue	<u>86,408</u>	<u>49,925</u>	<u>58,005</u>	<u>29,370</u>	<u>165,968</u>
<b>EXPENDITURES</b>					
Capital Outlay/Contractual Services	100,000	105,000	106,089	-	-
Total Expenditures	<u>100,000</u>	<u>105,000</u>	<u>106,089</u>	<u>-</u>	<u>-</u>
REVENUES OVER (UNDER) EXPENDITURES	(13,592)	(55,075)	(48,084)	29,370	165,968
Fund Balance, Beginning of Year	168,231	154,639	99,564	51,480	80,850
Fund Balance, End of Year	<u>\$ 154,639</u>	<u>\$ 99,564</u>	<u>\$ 51,480</u>	<u>\$ 80,850</u>	<u>\$ 246,818</u>

Five-Year Revenue Test Using First In First Out Method

Available Revenue Current Fiscal Year <sup>1</sup>	\$ 83,438	\$ 49,925	\$ 51,480	\$ 29,370	\$ 165,968
Available Revenue Current Fiscal Year (old fees) <sup>1</sup>	2,970	-	-	-	-
Available Revenue Prior Fiscal Year (2-yr Old Funds)	-	49,639	-	51,480	29,370
Available Revenue Prior Fiscal Year (2-yr Old Funds) (old fees)	18,484	-	-	-	-
Available Revenue Prior Fiscal Year (3-yr Old Funds)	-	-	-	-	51,480
Available Revenue Prior Fiscal Year (3-yr Old Funds) (old fees)	2,447	-	-	-	-
Available Revenue Prior Fiscal Year (4-yr Old Funds)	-	-	-	-	-
Available Revenue Prior Fiscal Year (4-yr Old Funds) (old fees)	3,129	-	-	-	-
Available Revenue Prior Fiscal Year (5-yr Old Funds)	-	-	-	-	-
Available Revenue Prior Fiscal Year (5-yr Old Funds) (old fees)	14,928	-	-	-	-
Available Revenue Greater Than Five Prior Fiscal Years	-	-	-	-	-
Available Revenue Greater Than Five Prior Fiscal Years (old fees)	29,243	-	-	-	-
<b>Total Revenue Available</b>	<u>\$ 154,639</u>	<u>\$ 99,564</u>	<u>\$ 51,480</u>	<u>\$ 80,850</u>	<u>\$ 246,818</u>

**Result: Five-year revenue test met in accordance with Government Code 66001.**

**Notes:**

<sup>1</sup> In using the revenue and expenditures reports to report fees that have been held past the fifth year of the first deposit, the total expenditures and transfers out over the five-year period must add together. The computed total must be subtracted from the earliest fund balance plus any transfers in for that year.

**CITY OF ALAMEDA**  
**Financial Summary Report**  
**Development Impact Fee - Transportation**

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

Description	FY 2014/15	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19 (unaudited)
<b>REVENUES</b>					
Fees	\$ 325,868	\$ 185,504	\$ 223,007	\$ 74,007	\$ 274,087
Interest	10,311	20,740	3,805	7,521	21,984
Interest on Loan Repayment				17,100	3,920
Total Revenue	<u>336,179</u>	<u>206,244</u>	<u>226,812</u>	<u>98,628</u>	<u>299,991</u>
<b>EXPENDITURES</b>					
Transfers Out/Capital Outlay/Contractual Services	1,561,200	75,440	-	37,579	1,527,369
Loan Repayment	-	-	-	-	-
Total Expenditures	<u>1,561,200</u>	<u>75,440</u>	<u>-</u>	<u>37,579</u>	<u>1,527,369</u>
REVENUES OVER (UNDER) EXPENDITURES	(1,225,021)	130,804	226,812	61,049	(1,227,378)
Fund Balance, Beginning of Year	<u>2,774,707</u>	<u>1,549,686</u>	<u>1,680,490</u>	<u>1,907,302</u>	<u>1,968,351</u>
Fund Balance, End of Year	<u>\$ 1,549,686</u>	<u>\$ 1,680,490</u>	<u>\$ 1,907,302</u>	<u>\$ 1,968,351</u>	<u>\$ 740,973</u>

Five-Year Revenue Test Using First In First Out Method

Available Revenue Current Fiscal Year <sup>1</sup>	\$ 251,140	\$ 206,244	\$ 226,812	\$ 98,628	\$ 299,991
Available Revenue Current Fiscal Year (old fees) <sup>1</sup>	85,039	-	-	-	-
Available Revenue Prior Fiscal Year (2-yr Old Funds)	-	251,140	206,244	226,812	98,628
Available Revenue Prior Fiscal Year (2-yr Old Funds) (old fees)	203,146	85,039	-	-	-
Available Revenue Prior Fiscal Year (3-yr Old Funds)	-	-	251,140	206,244	226,812
Available Revenue Prior Fiscal Year (3-yr Old Funds) (old fees)	371,536	203,146	85,039	-	-
Available Revenue Prior Fiscal Year (4-yr Old Funds)	-	-	-	251,140	115,542
Available Revenue Prior Fiscal Year (4-yr Old Funds) (old fees)	346,037	371,536	203,146	85,039	-
Available Revenue Prior Fiscal Year (5-yr Old Funds)	-	-	-	-	-
Available Revenue Prior Fiscal Year (5-yr Old Funds) (old fees)	292,788	346,037	371,536	203,146	-
Available Revenue Greater Than Five Prior Fiscal Years	-	-	-	-	-
Available Revenue Greater Than Five Prior Fiscal Years (old fees)	-	217,348	563,385	897,342	-
<b>Total Revenue Available</b>	<u>\$ 1,549,686</u>	<u>\$ 1,680,490</u>	<u>\$ 1,907,302</u>	<u>\$ 1,968,351</u>	<u>\$ 740,973</u>

**Result: Five-year revenue test met in accordance with Government Code 66001.**

**Notes:**

<sup>1</sup> In using the revenue and expenditures reports to report fees that have been held past the fifth year of the first deposit, the total expenditures and transfers out over the five-year period must add together. The computed total must be subtracted from the earliest fund balance plus any transfers in for that year.

**CITY OF ALAMEDA**  
**Financial Summary Report**  
**Development Impact Fee - Alameda Point**

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

Description	FY 2014/15	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19 (unaudited)
<b>REVENUES</b>					
Fees *	\$ -	\$ -	\$ 1,000,000	\$ -	\$ (1,000,000)
Interest *	-	-	6,111	5,957	(12,068)
Total Revenue	-	-	1,006,111	5,957	(1,012,068)
<b>EXPENDITURES</b>					
Capital Outlay/Contractual Services	-	-	-	-	-
Total Expenditures	-	-	-	-	-
REVENUES OVER (UNDER) EXPENDITURES	-	-	1,006,111	5,957	(1,012,068)
Fund Balance, Beginning of Year	-	-	-	1,006,111	1,012,068
Fund Balance, End of Year	\$ -	\$ -	\$ 1,006,111	\$ 1,012,068	\$ -

Five-Year Revenue Test Using First In First Out Method

Available Revenue Current Fiscal Year <sup>1</sup>	\$ -	\$ -	\$ -	\$ -	\$ -
Available Revenue Prior Fiscal Year (2-yr Old Funds)	-	-	-	-	-
Available Revenue Prior Fiscal Year (3-yr Old Funds)	-	-	-	-	-
Available Revenue Prior Fiscal Year (4-yr Old Funds)	-	-	-	-	-
Available Revenue Prior Fiscal Year (5-yr Old Funds)	-	-	-	-	-
Available Revenue Greater Than Five Prior Fiscal Years	-	-	-	-	-
<b>Total Revenue Available</b>	\$ -	\$ -	\$ -	\$ -	\$ -

**Result: Five-year revenue test met in accordance with Government Code 66001.**

**Notes:**

<sup>1</sup> In using the revenue and expenditures reports to report fees that have been held past the fifth year of the first deposit, the total expenditures and transfers out over the five-year period must add together. The computed total must be subtracted from the earliest fund balance plus any transfers in for that year.

\* Funds deposited in FY 2016-17 were incorrectly posted to the Alameda Point DIF account and represent deposit made by East Bay Municipal Utilities District (EBMUD) for certain water infrastructure improvements. The entire balance, including interest earned on the balance, is unrelated to DIF and is reclassified in FY 2018-19 to appropriate account.

## **NOTES TO THE DEVELOPMENT IMPACT FEE REPORT**

### **Note 1 - Interfund Loan**

In June 2017, the City Council approved an interfund loan from the Transportation Development Impact Fee Fund to the Parks Development Impact Fee Fund in an amount of \$900,000. The purpose of the loan is to fund construction of the Cross Alameda Trail through Jean Sweeney Open Space Park. The loan bears simple interest at an annual rate equivalent to the Local Agency Investment Fund rate in effect at the time. The loan matures on June 30, 2022. As of October 2018, the loan was paid in full.

### **Note 2 – Refund of Developer Fee**

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