



City of Benicia Annual and Five-Year Impact Fee Report

For the Fiscal Year Ending June 30, 2020

TABLE OF CONTENTS

INTRODUCTION AND BACKGROUND	1
Requirements for Development Impact Fee Reporting	1
Establishing a Reasonable Relationship	2
Funding of Infrastructure	3
ANNUAL REPORT	4
Description of Impact Fee Programs	4
Current and Pending Impact Fee Schedules	5
Annual Financial Summary	11
Library Impact Fee Fund	12
Parkland Improvement Impact Fee Fund	14
Transportation Impact Fee Fund	16
Water Capacity Fee Fund	18
Wastewater Capacity Fee Fund	20
Approximate Date of Construction	22
Interfund Transfers or Loans	22
Summary of Refunds	22
FIVE-YEAR REPORT AND FINDINGS	23
Library	24
Parks	25
Transportation	26
Water	27
Wastewater	28

INTRODUCTION AND BACKGROUND

In California, State legislation sets certain legal and procedural parameters for the charging of development impact fees. This legislation was passed as AB1600 by the California Legislature and is now codified as California Government Code Sections 66000 through 66008 ("Mitigation Fee Act"). This State law went into effect on January 1, 1989.

Requirements for Development Impact Fee Reporting

The Mitigation Fee Act imposes certain accounting and reporting requirements with respect to the fees collected. The fees must be deposited in a special account to avoid commingling the fees with the City's other revenues or funds. Interest on each development fee fund or account must be credited to that fund or account and used only for those purposes for which the fees were collected.

The Mitigation Fee Act also requires any local agency that imposes development impact fees to prepare an annual report and a five year report that provide specific information about those fees. This report serves both of those functions and has been prepared for the City of Benicia for the fiscal year (FY) ended June 30, 2020 in accordance with the provisions of the California Government Code Section 66006 (b) and 66001 (d).

Annual Report

California Government Code Section 66006 (b) requires each local agency that imposes Development Impact Fees under the Mitigation Fee Act to prepare an annual report providing specific information about those fees for the previous fiscal year. Specifically, Section 66006 (b) requires that for each separate fund the local agency shall make available to the public the information shown below for the most recent fiscal year.

- 66006 (b) (1) (A): A brief description of the type of fee in the account or fund.
- 66006 (b) (1) (B): The amount of the fees.
- 66006 (b) (1) (C): The beginning (July 1) and ending (June 30) balance of a particular impact fee fund.
- 66006 (b) (1) (D): The amount of the fees collected and interest earned by fund.
- 66006 (b) (1) (E): An identification of each public improvement upon which fees were expended and the amount of expenditures on each improvement including the total percentage of the cost of the public improvement that was funded with fees.
- 66006 (b) (1) (F): An identification of an approximate date by which the construction of the public improvement will commence if the local agency determines that sufficient funds have been collected to complete financing on an incomplete public improvement.
- 66006 (b) (1) (G): A description of each interfund transfer or loan made from the account or fund, including the public improvement on which the transferred or loaned fees will be

expended; and, in the case of an interfund loan, the terms of the loan, including the repayment schedule for the loan, and the rate of interest that the account or fund will receive on the loan.

- 66006 (b) (1) (H): A summary of any refunds made, and their respective amount, due to sufficient funds being collected to complete financing of scheduled public improvements and the amount of reallocation of funds made due to administrative costs of refunding unexpended revenues exceeding the amount to be refunded.

State law requires the City to prepare and make available to the public the above information within 180 days after the last day of each fiscal year. The City Council must review the annual report at a regularly scheduled public meeting not less than fifteen days after the information is made available to the public. This report was filed with the City Clerk's office and available for public review on November 30, 2020.

Five-Year Report

California Government Code Section 66001 (d) (1) requires the local agency make all of the following findings every fifth year with respect to that portion of the account remaining unexpended, whether encumbered to a specific project or remaining unencumbered in an impact fee fund.

- 66001 (d) (1) (A): Identify the purpose to which the fee is to be put.
- 66001 (d) (1) (B): Demonstrate a reasonable relationship between the fee and purpose for which it is charged.
- 66001 (d) (1) (C): Identify all sources and amounts of funding anticipated to complete financing in incomplete improvements.
- 66001 (d) (1) (D): Designate the approximate dates on which the funding is expected to be deposited into the appropriate account or fund.

Establishing a Reasonable Relationship Between the Fee and the Purpose for Which It Is Charged

Development Impact Fees provide the proportionate share of the funding for the City's capital facilities needs that can be reasonably attributed to new growth in the City. The revenue, in turn provides the transportation facilities, water and wastewater infrastructure, parkland, and library improvements, necessary to mitigate the impacts of new residential, commercial, and industrial development on the City of Benicia and its residents and businesses.

In order to ensure a reasonable relationship between the fee and the purpose for which it is charged, development Impact Fees in the City of Benicia are derived based on mathematical calculations that consider future development, the facilities and infrastructure needed to serve that future development, and the estimated costs of those improvements. These mathematical calculations establish the relationship between contemplated future development, the facilities needed to serve that development, and the estimated costs of those improvements based on the City's CIP. The Development Impact Fees are then used to fund facilities and infrastructure

necessary to serve new development. Absent a comprehensive impact fee update, the Development Impact Fees are typically adjusted annually in accord with the Engineering News Record Construction Cost Index.

The 2020 Development Impact Fee Update realigned growth prospects in the City, the facility and infrastructure improvements required to mitigate the impacts of the anticipated growth, and the current costs of the required improvements, resulting in updated fees.

Funding of Infrastructure

The State of California Government Code Section 66002 states that local agencies that have developed a fee program may adopt a Capital Improvement Program (CIP) indicating the approximate location, size, and timing of projects, plus an estimate for the cost of all facilities or improvements to be financed by fees.

The City of Benicia has developed and adopted a CIP, which is updated every two years at a minimum, during the normal fiscal budget process. The City's current, adopted 2019/20 – 2023/24 Capital Improvement Program can be found on the City's website at www.ci.benicia.ca.us.

As a CIP project is identified, the project is evaluated to determine the portion of the project that will serve existing residents and businesses versus new development. This analysis is used to determine the portion of the project that is eligible to receive impact fee funding. The anticipated funding and commencement dates for projects are indicated and may be adjusted, as needed, to reflect the needs of the community, funding constraints, and development priorities. Any modification of impact fee funding within the CIP requires Council action. Mid-year CIP budget adjustments occur as needed wherein staff seeks City Council approval to modify the CIP list of projects, or to modify the budget allocated to specific CIP projects.

ANNUAL REPORT

Description of Impact Fee Programs

66006(b)(1)(A) and 66013(d)(1)

The City has five development impact fee programs. Per City policy, the Parkland Improvement Impact Fee is only charged to new, non-subdivision, residential development in the City, and the Library Impact Fee is only charged to new residential development. The Transportation Impact Fee and the Water and Wastewater Capacity Fees are charged to all new development.

- 1. Water Capacity Fee (BMC 13.12.050).** The water capacity fee is a one-time charge that the City imposes on residential and non-residential customers that require new or expanded connections to the City's water system. The purpose of this fee is to fund a proportionate share of the costs of existing and future water system facilities and assets that are reasonably necessary to provide water capacity for new or expanded water connections.¹
- 2. Wastewater Capacity Fee (BMC 13.52.040).** The wastewater (also referred to as "sewer") capacity fee is a one-time charge that the City imposes on residential and non-residential customers that require new or expanded connections to the City's wastewater system. The purpose of this fee is to fund a proportionate share of the costs of existing and future wastewater system facilities and assets that are reasonably necessary to provide wastewater capacity to new or expanded wastewater connections.
- 3. Transportation Impact Fee (BMC 5.38).** The transportation (formerly "traffic") fee is a one-time charge that the City charges to new development. The purpose of this fee is to fund planning, design, development, and construction of auto-oriented and multimodal transportation improvements which are reasonably necessary to mitigate the impacts of future development on the City's circulation network. Such improvements include, but are not limited to, roadway improvements, signalization improvements, other public right-of-way improvements such as bus shelters, and multimodal improvements, such as bikeways and sidewalks.
- 4. Library Impact Fee (BMC 5.37).** The library (formerly "library book") fee is a one-time charge that the City charges to new residential development. The purpose of the fee is to fund improvements to the City's library reasonably needed to serve new development, such as capital investments in the technology that supports the library systems,

¹ The water and wastewater capacity fees are subject to the reporting requirements in Government Code section 66013(d), rather than the requirements in sections 66006(b) and 66001(d). However, since the information required by sections 66006(b) and 66001(d) encompasses the information required by 66013(d), the City is complying with the water and wastewater capacity fee reporting requirements by including them in this impact fee report.

expansions of library infrastructure and facilities, and expansion of the quality and quantity of the collection held within the City's library.

- 5. Parkland Improvement Impact Fee** (current fee is under **BMC 17.24.030(M)(4)**; pending fee will be under **BMC 5.39**). The parkland improvement fee is a one-time charge that the City charges to new non-subdivision residential development to fund the planning, designing, developing, and improving of the City's parkland and trails. The Park Impact Fee is charged to mitigate the impact of new development on the need for improved parkland and trails in the City.

Current and Pending Impact Fee Schedules

66006(b)(1)(B)

During this past fiscal year, City staff and consultants have been evaluating the City's five impact fee programs and updating the nexus studies and the fee levels. Recommended fees are being presented to the City Council at the December 15, 2020 Public Hearing and are scheduled for proposed adoption at the January 5, 2021 meeting. If adopted, the updated fees are anticipated to go into effect in March 2021.

Library and Parkland Improvement Impact Fees

The fees in effect during the fiscal year ending June 30, 2020 as well as the pending recommended fees for Library and Parkland Improvement impact fees are presented below in **Table 1**.

Table 1 Current and Pending Library and Parkland Improvement Impact Fees

Land Use	Library Impact Fee		Parkland Improvement Impact Fee	
	Current / Existing	Recommended	Current / Existing	Recommended
Residential		<i>Fee Amount per Unit</i>		<i>Fee Amount per Unit</i>
Single Family Unit	\$235	\$348	\$6,127	\$8,034
Multifamily Unit	\$235	\$270	\$4,083 - \$5,310	\$6,235
Accessory Dwelling Unit (≥ 750 sq.ft.)	n/a	<i>varies in proportion to size of primary residence</i>	n/a	<i>varies in proportion to size of primary residence</i>

Transportation Impact Fees

Current Transportation Impact Fees

The fees in effect during the fiscal year ending June 30, 2020 for Transportation are presented below in **Table 2**. This is an excerpt from the 2014 Transportation Nexus Study Report.

Table 2 Current Transportation Impact Fees

Land Use ¹	Unit ²	PM Peak Hour Trip Rate per Unit ³	Commercial Use Trip Reduction ⁵	Traffic Fee per Unit
RESIDENTIAL LAND USES				
Single Family	D.U.	1.00	-	\$ 2,173
Low-Rise Townhouse/Condo	D.U.	0.78	-	\$ 1,695
Apartment	D.U.	0.62	-	\$ 1,347
Accessory Dwelling ⁴	D.U.	0.31	-	\$ 674
LODGING				
Hotel	Room	0.60	-	\$ 1,304
COMMERCIAL³				
Shopping Center ⁶	KSF	3.71	50%	\$ 4,031
Supermarket	KSF	9.48	50%	\$ 10,300
Convenience Store	KSF	34.57	50%	\$ 37,560
Sit-Down Restaurant	KSF	7.49	50%	\$ 8,138
High-Turnover Sit-Down Rest./Deli	KSF	9.85	50%	\$ 10,702
Fast-Food Restaurant	KSF	32.65	50%	\$ 35,474
Bank (with Drive-Through)	KSF	24.30	50%	\$ 26,402
Drug Store/Pharmacy	KSF	9.91	50%	\$ 10,767
Service Station/Mart	FSP	13.87	50%	\$ 15,070
Quick-Lube Vehicle Shop	FSP	5.19	50%	\$ 5,639
Hardware/Paint Store	KSF	4.84	50%	\$ 5,259
Day Care Facility	STU	0.81	50%	\$ 880
OFFICE				
General Office	KSF	1.49	-	\$ 3,238
Medical Office	KSF	3.57	-	\$ 7,758
INDUSTRIAL				
Light Industrial	KSF	0.97	-	\$ 2,108
Warehousing	KSF	0.32	-	\$ 695
Self-Storage Units	UNIT	0.02	-	\$ 43

Notes:

1. This table represents a listing of most potential development in the City of Benicia. For any development proposal not on this list, the ITE Trip Generation Manual should be used to establish the development's PM peak hour trip generation and resulting TIF assessment.
2. D.U. = Dwelling Unit; KSF = 1,000 Square Feet; FSP = Fueling or Service Position; STU = Student
3. Trip generation rates obtained from ITE Trip Generation Manual 9th Edition.
4. An accessory dwelling represents a small (less than 800 sq.ft.) apartment type unit accessory to a single family dwelling. It is assumed that this type of unit would generate traffic at one-half the standard apartment rate.
5. The calculated fee for the commercial uses reflects a 50% reduction to account for the fact that about one-half of commercial trips are either pass-by trips or trips to/from residential units.
6. The trip rate (and resulting TIF) reflect an average sized shopping center. For a specific development proposal, the ITE trip equation for shopping centers should be used.

Pending Transportation Impact Fees

The pending recommended fees for Transportation are presented below in **Table 3**.

Table 3 Pending Transportation Impact Fees

Land Use	Recommended Transportation Improvement Impact Fees
Residential	
	<i>Fee Amount per Unit</i>
Single Family Unit	\$5,763
Multifamily Unit	\$3,227
Accessory Dwelling Unit (≥ 750 sq.ft.)	<i>varies in proportion to size of primary residence</i>
Nonresidential	
	<i>Fee Amount per 1,000 Building Square Feet</i>
Retail/Commercial	\$7,492
Service/Commercial	\$15,618
Institutional/Assembly	\$1,095
Office	\$5,360
Lodging (<i>fees are per room</i>)	\$2,017
Industrial	\$7,261
Warehouse/Distribution	\$2,190
Nonresidential Agricultural Accessory Structures	\$2,075

Water and Wastewater Capacity Fees

Current Water and Wastewater Capacity Fees

The fees in effect during the fiscal year ending June 30, 2020 for Water and Wastewater are presented below in **Table 4**. This is an excerpt from the 2016 Water and Wastewater Capacity Fees Report.

Table 4 Current Water and Wastewater Capacity Fees

Proposed Fees	Description	
Water Capacity Fee (per EMU)	Infill to City Mains	\$4,346
	New Development - Developer Installs	\$3,694
	New Development - City Installs *	\$3,694
	Accessory Dwelling	\$1,738
Water Capacity Fee by Meter	5/8" Meter (base meter)	\$4,346
	3/4" Meter	\$4,346
	1" Meter	\$10,865
	1.5" Meter	\$21,730
	2" Meter	\$34,768
	3" Meter	\$65,190
	4" Meter	\$130,380
	6" Meter	\$293,355
	8" Meter	\$391,140
Water Frontage Fee	New Development - City Installs	\$2,336
Sewer Capacity Fee (per EDU)	Infill to City Mains	\$3,219
	New Development - Developer Installs	\$2,571
	New Development - City Installs *	\$2,571
	Accessory Dwelling	\$1,288
Sewer Capacity Fee Based on Building Use (per 1000 sq ft)	Office	\$2,146
	Warehouse	\$286
	Store, Dry Light Industrial	\$1,145
	Restaurant	\$8,584
	Bars, Night Clubs	\$5,150
	Church	\$715
	Private Schools	\$1,145
	Deli (No Cooking)	\$4,292
	Medical Clinics/Hospitals	\$3,577
	Supermarkets w/ Garbage Disposal	\$2,146
	Auto Steam Cleaner	\$1,145
	Laundromat (per machine)	\$2,432
	Gas Station	\$1,431
	Gym	\$3,577
	Bank	\$1,145
	Coffee Shop	\$4,006
	Shopping Center Mini-Mall	\$1,145
Shopping Center Regional	\$1,431	
Hotels (per room)	\$1,860	
Theatre	\$1,788	
Sewer Frontage Fee	New Development - City Installs	\$2,227

*When City installs water and sewer lines, add frontage fee to capacity fee.

Pending Water Capacity Fees

The pending recommended fees for Water are presented below in **Table 5**.

Table 5 Recommended Water Capacity Fees

Land Use / Meter Size	Recommended Water Capacity Fees
Residential	
	<i>Fee Amount per Unit</i>
Single Family Unit [1]	\$12,354
Multifamily Unit	\$8,423
Accessory Dwelling Unit [2]	\$4.41
Nonresidential	
	<i>Fee Amount per Meter Size</i>
Up to 3/4-inch	\$12,354
1-inch	\$20,591
1-1/2-inch	\$41,181
2-inch	\$65,890
3-inch	\$123,544
4-inch	\$205,907
6-inch	\$411,814
8-inch	\$658,903

[1] Assumes 3/4" meter where frontage fees apply

[2] ADUs are currently charged a fixed capacity fee. However, pursuant to SB 13 (effective 1/1/2020-12/31/2024), the updated fee structure charges a per square foot fee for all ADUs.

Pending Wastewater Capacity Fees

The pending recommended fees for Wastewater are presented below in **Table 6** and **Table 7**.

Table 6 Recommended Residential Wastewater Capacity Fees

Land Use	Recommended Wastewater Capacity Fees
Residential	<i>Fee Amount per Unit</i>
Single Family Unit [1]	\$14,257
Multifamily Unit	\$13,160
Accessory Dwelling Unit [2]	\$5.09

[1] Assumes new development where frontage fees apply.

[2] ADUs are currently charged a fixed capacity fee. However, pursuant to SB 13 (effective 1/1/2020-12/31/2024), the updated fee structure charges a per square foot fee for all ADUs.

Table 7 Recommended Nonresidential Wastewater Capacity Fees

Meter Size	Recommended Wastewater Capacity Fees		
Nonresidential	<i>Fee Amount per Meter Size and Strength Classification</i>		
	<i>Class A</i>	<i>Class B</i>	<i>Class C</i>
Up to 3/4-inch	\$18,167	\$19,869	\$22,792
1-inch	\$30,244	\$33,077	\$37,944
1-1/2-inch	\$60,591	\$66,268	\$76,017
2-inch	\$96,925	\$106,006	\$121,601
3-inch	\$181,669	\$198,690	\$227,921
4-inch	\$302,748	\$331,113	\$379,826
6-inch	\$605,598	\$662,339	\$759,781
8-inch	\$968,937	\$1,059,719	\$1,215,624

Annual Financial Summary

**Table 8 Annual Financial Summary
 Statement of All Impact Fee Programs'
 Revenues, Expenditures, and Changes in Fund Balance
 For the Fiscal Year Ending June 30, 2020**

Description	Development Impact Fee Program				
	Transportation	Park Improvement	Library	Water	Wastewater
REVENUES					
Fees	\$75,084	\$18,381	\$940	\$68,022	\$66,563
Interest	\$25,422	\$2,591	\$244	\$68,799	\$243,262
Loan Payments	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$100,506	\$20,972	\$1,184	\$136,821	\$309,825
EXPENDITURES					
Capital Improvements	\$103,390	\$0	\$0	\$0	\$3,417,645
Loan Payments	\$0	\$0	\$0	\$0	\$0
Other Expenditures	\$9,575	\$0	\$0	\$0	\$0
Total Expenditures	\$112,966	\$0	\$0	\$0	\$3,417,645
REVENUES OVER (UNDER)	(\$12,460)	\$20,972	\$1,184	\$136,821	(\$3,107,820)
Fund Balance, Beginning of Year	\$915,531	\$257,261	\$18,552	\$2,626,574	\$10,515,183
Prior Year(s) Budgeted Commitments	(\$12,460)	\$20,972	\$1,184	\$136,821	(\$3,107,820)
Fund Balance, End of Year [1]	\$903,071	\$278,233	\$19,736	\$2,763,395	\$7,407,364

[1] Fund Balance for FY 2019-20 is unaudited.

Library Impact Fee Fund

The following tables respond to Government Code Section 66006(b)(1)(C), (D), and (E) for the Library Impact Fee Program.

Table 9 Library Impact Fee Fund
Statement of Revenue, Expenditures, and Changes in Fund Balance
Five Years, Ending June 30, 2020

Description	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20
REVENUES					
Fees	\$1,410	\$3,055	\$705	\$1,175	\$940
Interest [1]	\$28	\$16	\$40	\$199	\$244
Loan Payments					
Other Revenue					
Total Revenues	\$1,438	\$3,071	\$745	\$1,374	\$1,184
EXPENDITURES					
Capital Improvements (e.g., Library Investments)	\$0	\$0	\$0	\$0	\$0
Loan Payments					
Other Expenditures [2]	\$0	\$300	\$333	\$0	\$0
Total Expenditures	\$0	\$300	\$333	\$0	\$0
REVENUES OVER (UNDER) EXPENDITURES	\$1,438	\$2,771	\$412	\$1,374	\$1,184
Fund Balance, Beginning of Year	\$12,556	\$13,994	\$16,765	\$17,178	\$18,552
Fund Balance, End of Year [3]	\$13,994	\$16,765	\$17,178	\$18,552	\$19,736
Five Year Revenue Test					
Available Revenue					
Current Year	\$1,438	\$3,071	\$745	\$1,374	\$1,184
2-Year Old Funds	\$711	\$1,438	\$3,071	\$745	\$1,374
3-Year Old Funds	\$471	\$711	\$1,438	\$3,071	\$745
4-Year Old Funds	\$952	\$471	\$711	\$1,438	\$3,071
5-Year Old Funds		\$952	\$471	\$711	\$1,438
Total Revenue Received During Five-Year Period	\$3,571	\$6,642	\$6,435	\$7,339	\$7,813
Total Revenue Available	\$13,994	\$16,765	\$17,178	\$18,552	\$19,736
Available Revenue Greater than Five Prior Fiscal Years [4]	\$10,423	\$10,124	\$10,742	\$11,213	\$11,924

[1] Interest is allocated across City funds quarterly based on each fund's cash balance.

[2] Expenditures were for circulation materials with a useful life of more than five years.

[3] Fund Balance for FY 2019-20 is unaudited.

[4] In using the revenue and expenditure reports to report fees that have been held past the fifth year of first deposit, the total revenues received over the five-year period must be subtracted from the ending fund balance. Any fund balance in excess of the prior five years' revenue must have findings reported in accordance with Government Code 66001 (d).

**Table 10 Library Impact Fee Fund
 History of Expenditures
 For the Fiscal Year Ending June 30, 2020**

Improvement Name	FY 2019/20	Total Project Costs	2019/20 Impact Fee Expenditures as a % of Total Project Costs
Capital Expenditures	\$0	n/a	n/a
TOTAL, Capital Expenditures	\$0		

Parkland Improvement Impact Fee Fund

The following tables respond to Government Code Section 66006(b)(1)(C), (D), and (E) for the Parkland Improvement Impact Fee Program.

**Table 11 Parkland Improvement Impact Fee Fund
 Statement of Revenue, Expenditures, and Changes in Fund Balance
 Five Years, Ending June 30, 2020**

Description	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20
REVENUES					
Fees		\$0	\$6,127	\$10,620	\$18,381
Interest [1]	\$1,863	\$0	\$180	\$1,433	\$2,591
Loan Payments					
Other Revenue					
Total Revenues	\$1,863	\$0	\$6,307	\$12,053	\$20,972
EXPENDITURES					
Capital Improvements	\$0	\$500	\$0	\$0	\$0
Loan Payments					
Other Expenditures	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$0	\$500	\$0	\$0	\$0
REVENUES OVER (UNDER) EXPENDITURES	\$1,863	(\$500)	\$6,307	\$12,053	\$20,972
Fund Balance, Beginning of Year	\$237,538	\$239,401	\$238,901	\$245,208	\$257,261
Fund Balance, End of Year [2]	\$239,401	\$238,901	\$245,208	\$257,261	\$278,233
Five Year Revenue Test					
Available Revenue					
Current Year	\$1,863	\$0	\$6,307	\$12,053	\$20,972
2-Year Old Funds	\$18,263	\$1,863	\$0	\$6,307	\$12,053
3-Year Old Funds	\$6,039	\$18,263	\$1,863	\$0	\$6,307
4-Year Old Funds	\$23,675	\$6,039	\$18,263	\$1,863	\$0
5-Year Old Funds		\$23,675	\$6,039	\$18,263	\$1,863
Total Revenue Received During Five-Year Period	\$49,840	\$49,840	\$32,472	\$38,486	\$41,195
Total Revenue Available	\$239,401	\$238,901	\$245,208	\$257,261	\$278,233
Available Revenue Greater than Five Prior Fiscal Years [3]	\$189,561	\$189,061	\$212,736	\$218,775	\$237,038

[1] Interest is allocated across City funds quarterly based on each fund's cash balance.

[2] Fund Balance for FY 2019-20 is unaudited.

[3] In using the revenue and expenditure reports to report fees that have been held past the fifth year of first deposit, the total revenues received over the five-year period must be subtracted from the ending fund balance. Any fund balance in excess of the prior five years' revenue must have findings reported in accordance with Government Code 66001 (d).

**Table 12 Parkland Improvement Impact Fee Fund
 History of Expenditures
 For the Fiscal Year Ending June 30, 2020**

Improvement Name	FY 2019/20	Total Project Costs	2019/20 Impact Fee Expenditures as a % of Total Project Costs
Capital Expenditures	\$0	n/a	n/a
TOTAL, Capital Expenditures	\$0		

Transportation Impact Fee Fund

The following tables respond to Government Code Section 66006(b)(1)(C), (D), and (E) for the Transportation Impact Fee Program.

**Table 13 Transportation Impact Fee Fund
 Statement of Revenue, Expenditures, and Changes in Fund Balance
 Five Years, Ending June 30, 2020**

Description	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20
REVENUES					
Fees	\$11,036	\$42,503	\$140,754	\$12,722	\$75,084
Interest [1]	\$11,980	\$2,152	\$6,351	\$27,046	\$25,422
Loan Payments					
Other Revenue					
Total Revenues	\$23,017	\$44,655	\$147,105	\$39,768	\$100,506
EXPENDITURES					
Capital Improvements	\$23,096	\$119,745	\$95,122	\$37,373	\$103,390
Loan Payments					
Other Expenditures [2]	\$69	\$9,134	\$30,270	\$11,640	\$9,575
Total Expenditures	\$23,165	\$128,880	\$125,392	\$49,013	\$112,966
REVENUES OVER (UNDER) EXPENDITURES	(\$148)	(\$84,225)	\$21,713	(\$9,245)	(\$12,460)
Fund Balance, Beginning of Year	\$987,436	\$987,288	\$903,063	\$924,776	\$915,531
Fund Balance, End of Year [3]	\$987,288	\$903,063	\$924,776	\$915,531	\$903,071
Five Year Revenue Test					
Available Revenue	\$23,017	\$44,655	\$147,105	\$39,768	\$100,506
Current Year	\$61,968	\$23,017	\$44,655	\$147,105	\$39,768
2-Year Old Funds	\$35,738	\$61,968	\$23,017	\$44,655	\$147,105
3-Year Old Funds	\$31,416	\$35,738	\$61,968	\$23,017	\$44,655
4-Year Old Funds		\$31,416	\$35,738	\$61,968	\$23,017
5-Year Old Funds	\$152,138	\$196,793	\$312,482	\$316,513	\$355,050
Total Revenue Received During Five-Year Period					
Total Revenue Available	\$987,288	\$903,063	\$924,776	\$915,531	\$903,071
Available Revenue Greater than Five Prior Fiscal Years [4]	\$835,150	\$706,270	\$612,294	\$599,018	\$548,021

[1] Interest is allocated across City funds quarterly based on each fund's cash balance.

[2] Other Expenditures includes materials, supplies, and professional/technical consulting services.

[3] Fund Balance for FY 2019-20 is unaudited.

[4] In using the revenue and expenditure reports to report fees that have been held past the fifth year of first deposit, the total revenues received over the five-year period must be subtracted from the ending fund balance. Any fund balance in excess of the prior five years' revenue must have findings reported in accordance with Government Code 66001 (d).

**Table 14 Transportation Impact Fee Fund
 History of Expenditures
 For the Fiscal Year Ending June 30, 2020**

Improvement Name	FY 2019/20	Total Project Costs	2019/20 Impact Fee Expenditures as a Percent of Total Project Costs
Capital Expenditures			
Traffic Calming Projects such as Rose Drive, Neighborhoods, Military West, Military East, Southampton, Columbus Parkway, East 2nd Street [1]	\$11,566	\$11,566	100%
Columbus Park Way Improvements	\$57,298	\$1,147,894	5%
West 7th Street & Military West Improvements [2]	\$34,526	\$306,200	11%
Subtotal, Capital Expenditures	<u>\$103,390</u>		
Other Expenditures			
Materials & Services	\$9,575	\$9,575	100%
Subtotal, Other Expenditures	<u>\$9,575</u>		
TOTAL	<u><u>\$112,966</u></u>		

[1] In FY 2019/20, expenditures for traffic calming projects include planning, design, and engineering work.

[2] The total project cost for West 7th Street & Military West Improvements on this table includes costs for planning, design, and engineering and varies from the total project cost in the CIP, which excludes these costs.

Water Capacity Fee Fund

The following tables respond to Government Code Section 66006(b)(1)(C), (D), and (E) and Section 66013(d)(2), (3), and (4)(A) and (B) for the Water Capacity Fee Program.

**Table 15 Water Capacity Fee Fund
 Statement of Revenue, Expenditures, and Changes in Fund Balance
 Five Years, Ending June 30, 2020**

Description	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20
REVENUES					
Fees	\$31,029	\$102,535	\$62,552	\$55,735	\$68,022
Interest [1]	\$53,666	\$12,428	\$26,731	\$69,036	\$68,799
Loan Payments					
Other Revenue					
Total Revenues	\$84,695	\$114,963	\$89,283	\$124,771	\$136,821
EXPENDITURES					
Capital Improvements	\$563,765	\$723,880	\$914,948	\$233,275	\$0
Loan Payments					
Other Expenditures	\$25,767	\$650	\$36,094	\$154,340	\$0
Total Expenditures	\$589,533	\$724,530	\$951,042	\$387,614	\$0
REVENUES OVER (UNDER) EXPENDITURES	(\$504,838)	(\$609,566)	(\$861,759)	(\$262,843)	\$136,821
Fund Balance, Beginning of Year	\$4,865,581	\$4,360,743	\$3,751,177	\$2,889,418	\$2,626,574
Fund Balance, End of Year [2, 3]	\$4,360,743	\$3,751,177	\$2,889,418	\$2,626,574	\$2,763,395
Five Year Revenue Test					
Available Revenue	\$84,695	\$114,963	\$89,283	\$124,771	\$136,821
Current Year	\$56,901	\$84,695	\$114,963	\$89,283	\$124,771
2-Year Old Funds	\$60,117	\$56,901	\$84,695	\$114,963	\$89,283
3-Year Old Funds	\$48,690	\$60,117	\$56,901	\$84,695	\$114,963
4-Year Old Funds		\$48,690	\$60,117	\$56,901	\$84,695
5-Year Old Funds	\$250,404	\$365,367	\$405,960	\$470,613	\$550,533
Total Revenue Received During Five-Year Period					
Total Revenue Available	\$4,360,743	\$3,751,177	\$2,889,418	\$2,626,574	\$2,763,395
Available Revenue Greater than Five Prior Fiscal Years [4]	\$4,110,339	\$3,385,809	\$2,483,458	\$2,155,961	\$2,212,862

[1] Interest is allocated across City funds quarterly based on each fund's cash balance.

[2] Fund Balance excludes \$3,848,538.50 of Net Capital Assets. □

[3] Fund Balance for FY 2019-20 is unaudited.

[4] In using the revenue and expenditure reports to report fees that have been held past the fifth year of first deposit, the total revenues received over the five-year period must be subtracted from the ending fund balance. Any fund balance in excess of the prior five years' revenue must have findings reported in accordance with Government Code 66001 (d).

**Table 16 Water Capacity Fee Fund
 History of Expenditures
 For the Fiscal Year Ending June 30, 2020**

Improvement Name	FY 2019/20	Total Project Costs	2019/20 Impact Fee Expenditures as a % of Total Project Costs
Capital Expenditures	\$0	n/a	n/a
TOTAL, Capital Expenditures	<u>\$0</u>		

Note: Consistent with the requirements of Government Code 66013(d)(4)(B), which governs reporting for water and wastewater capacity fees, the City indicates that there were no water system improvements completed in FY 2019/20 for which impact fee revenue had been expended (either in FY 2019/20 or prior).

Wastewater Capacity Fee Fund

The following tables respond to Government Code Section 66006(b)(1)(C), (D), and (E) and Section 66013(d)(2), (3), and (4)(A) and (B) for the Wastewater Capacity Fee Program.

**Table 17 Wastewater Capacity Fee Fund
Statement of Revenue, Expenditures, and Changes in Fund Balance
Five Years, Ending June 30, 2020**

Description	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20
REVENUES					
Fees	\$52,904	\$98,477	\$86,950	\$17,467	\$66,563
Interest [1]	\$128,347	\$22,493	\$68,868	\$302,756	\$243,262
Loan Payments					
Other Revenue					
Total Revenues	\$181,251	\$120,969	\$155,818	\$320,223	\$309,825
EXPENDITURES					
Capital Improvements	(\$9,976)	\$0	\$9,916	\$8,252	\$3,417,645
Loan Payments					
Other Expenditures	\$518,640	\$261,564	\$34,590	\$47,440	\$0
Total Expenditures	\$508,664	\$261,564	\$44,506	\$55,692	\$3,417,645
REVENUES OVER (UNDER) EXPENDITURES	(\$327,413)	(\$140,595)	\$111,312	\$264,531	(\$3,107,820)
Fund Balance, Beginning of Year	\$10,607,349	\$10,279,936	\$10,139,341	\$10,250,652	\$10,515,183
Fund Balance, End of Year [2, 3]	\$10,279,936	\$10,139,341	\$10,250,652	\$10,515,183	\$7,407,364
Five Year Revenue Test					
Available Revenue					
Current Year	\$181,251	\$120,969	\$155,818	\$320,223	\$309,825
2-Year Old Funds	\$160,882	\$181,251	\$120,969	\$155,818	\$320,223
3-Year Old Funds	\$134,861	\$160,882	\$181,251	\$120,969	\$155,818
4-Year Old Funds	\$162,789	\$134,861	\$160,882	\$181,251	\$120,969
5-Year Old Funds		\$162,789	\$134,861	\$160,882	\$181,251
Total Revenue Received During Five-Year Period	\$639,783	\$760,752	\$753,781	\$939,143	\$1,088,085
Total Revenue Available	\$10,279,936	\$10,139,341	\$10,250,652	\$10,515,183	\$7,407,364
Available Revenue Greater than Five Prior Fiscal Years [4]	\$9,640,153	\$9,378,588	\$9,496,872	\$9,576,041	\$6,319,278

[1] Interest is allocated across City funds quarterly based on each fund's cash balance.

[2] Fund Balance excludes \$14,397,274.51 of Net Capital Assets. □

[3] Fund Balance for FY 2019-20 is unaudited.

[4] In using the revenue and expenditure reports to report fees that have been held past the fifth year of first deposit, the total revenues received over the five-year period must be subtracted from the ending fund balance. Any fund balance in excess of the prior five years' revenue must have findings reported in accordance with Government Code 66001 (d).

**Table 18 Wastewater Capacity Fee Fund
 History of Expenditures
 For the Fiscal Year Ending June 30, 2020**

Improvement Name	FY 2019/20	Total Project Costs	2019/20 Impact Fee Expenditures as a % of Total Project Costs
Capital Expenditures			
System Capacity Improvements [1]	\$3,417,645	\$11,196,432	31%
TOTAL, Capital Expenditures	<u>\$3,417,645</u>		

Note: Consistent with the requirements of Government Code 66013(d)(4)(B), which governs reporting for water and wastewater capacity fees, the City indicates that there were no wastewater system improvements completed in FY 2019/20 for which impact fee revenue had been expended (either in FY 2019/20 or prior).

[1] Resolution 20-47 indicates that the full loan amount secured for the Wastewater Inflow and Infiltration Improvement Project was \$11,196,432. The loan would have matured in 2025, and by paying off the remaining balance early, the June 2020 payment saved the City approximately \$270,000.

Approximate Date of Construction

66006(b)(1)(F)

Section 66006 (b) (1) (F) of the Mitigation Fee Act requires an identification of an approximate date by which the construction of the public improvement will commence if the local agency determines that sufficient funds have been collected to complete financing on an incomplete public improvement. The City of Benicia has determined that there are two public improvements for which sufficient funds have been collected to complete financing.

1. West 7th Street & Military West Intersection Modification

- Funded with transportation impact fee revenue, federal grant revenue (Highway Safety Improvement Program), and gas tax revenue.
- Construction began in FY 2019/20 and will continue in FY 2020/21.

2. Wastewater Inflow and Infiltration Improvement Project

- Total loan to fund the improvements was \$11,196,432.
- The improvements have been completed.
- The FY 2019/20 expenditure of \$3,417,644.63 from the sewer/wastewater capacity fee fund represented the final loan payment.

Interfund Transfers or Loans

66006(b)(1)(G) and 66013(d)(5)

Section 66006 (b) (1) (G) of the Mitigation Fee Act requires a description of each interfund transfer or loan made from the account or fund, including the public improvement on which the transferred or loaned fees will be expended; and, in the case of an interfund loan, the terms of the loan, including the repayment schedule for the loan, and the rate of interest that the account or fund will receive on the loan.

In the fiscal year ended June 30, 2020, there were no interfund transfers or loans made from any of the impact fee funds.

Summary of Refunds

66006(b)(1)(H)

Section 66006 (b) (1) (H) of the Mitigation Fee Act requires a summary of any refunds made, and their respective amount, due to sufficient funds being collected to complete financing of scheduled public improvements and the amount of reallocation of funds made due to administrative costs of refunding unexpended revenues exceeding the amount to be refunded.

At this time, all fees collected have been earmarked for current or future capital projects necessary to maintain the current levels of service to serve new development.

FIVE-YEAR REPORT AND FINDINGS

California Government Code Section 66001(d)(1) requires the City to make findings every fifth year with respect to that portion of each impact fee account that remains unexpended, whether encumbered to a specific project or remaining unencumbered in an impact fee fund. As of June 30, 2020, the five-year revenue tests (included as part of **Table 9**, **Table 11**, **Table 13**, **Table 15**, and **Table 17**) indicate that each of the City's development impact fee funds has unexpended funds that have been held past the fifth year of first deposit. Therefore, the City is reporting the following findings relating to each of the fee programs.

- 66001(d)(1)(A): Identify the purpose to which the fee is to be put.
- 66001(d)(1)(B): Demonstrate a reasonable relationship between the fee and purpose for which it is charged.
- 66001(d)(1)(C): Identify all sources and amounts of funding anticipated to complete financing in incomplete improvements.
- 66001(d)(1)(D): Designate the approximate dates on which the funding is expected to be deposited into the appropriate account or fund.

Library

- Since its initial adoption, the purpose of the Library Fee has been to fund investment in the quality and quantity of the library’s collection. With the 2020 update, the purpose of the Library Fee was expanded to fund capital investments in the technology that supports the library systems and expansions of library infrastructure and facilities.
- Initially, the fee was set at a level to ensure that as new development occurs, the associated growth in the City’s resident population would not negatively impact the City’s ability to maintain the then-existing ratio of library collection items per resident. With the 2020 update, the components of the fee that are attributable to the basement finishing project and the technological systems are set such that only the share of costs that are proportionally attributable to new development are included in the fee program. The fee generates revenue that the City can then use to fund library improvements and collection acquisition costs that mitigate the impacts of new development. This methodology ensures that there is a reasonable relationship between the fee and the purpose for which it charged and is documented in the *Nexus Study for Update of Development Impact Fees*, prepared November 2020 and available on the City’s website (Nexus Study).²
- The unexpended fund balance is attributable to fee revenue that was collected to fund investment in the quality and quantity of the library’s collection. To the extent additional funding is required, General Fund revenue will be used.
- The acquisition of collection items occurs regularly, and the balance of the unexpended funds (approximately \$20,000) is expected to be spent during FY 2020/21.

Table 19 Development Fee Project Identification: Library

Project Number	Project Name	CIP	Estimated Start Year	Total Project Cost	% Funded with Impact Fee Revenue	Amount Funded with Impact Fee Revenue
BR-006	Library Basement Finishing	Yes	2024/25	\$914,000	10.3%	\$94,142
--	Collection Acquisition	No	2020/21	\$19,736	100.0%	\$19,736

² The *Nexus Study for Update of Development Impact Fees* provides the technical basis for the maximum allowable fees for the Library, Park Improvement, and Transportation Impact Fees.

Parks

- The purpose of the parkland improvement fee is to mitigate the impact of new development on the need for improved parkland and trails in the City so that the ratio of improved parkland and trails per 1,000 residents is maintained as the City's population increases.
- The parkland improvement fee is set at a level to ensure that as new development occurs, the associated growth in the City's resident population will not negatively impact the City's ability to maintain the current ratio of improved parkland and trails per 1,000 residents. The fee generates revenue that the City can then use to fund parkland and trail improvements that expand the City's inventory of improved parkland and trails. This methodology is documented in the Nexus Study and ensures that there is a reasonable relationship between the fee and the purpose for which it charged.
- The portion of the fee account that was collected more than five years ago and that remains unexpended is expected to be used to fund improvements to the Urban Waterfront Enhancement and Implementation of the Bay Trail and Plaza Recommendations. The balance of the project costs is expected to be funded with Measure C revenue and possible grant revenue.
- This project is described in the City's CIP and is expected to begin in FY 2020/21 or 2021/22.

Table 20 Development Fee Project Identification: Parks

Project Number	Project Name	CIP	Estimated Start Year	Total Project Cost	% Funded with Impact Fee Revenue	Amount Funded with Impact Fee Revenue
P-042	Urban Waterfront Enhancement (Waterfront Park); Implementation of Bay Trail and Plaza Recommendations	Yes	2020/21 or 2021/22	\$700,000	39.7%	\$278,233

Transportation

- Since its initial adoption, the purpose of the Transportation Fee has been to fund investment in the City's traffic infrastructure so as to mitigate the incremental demand associated with new development or the intensification of existing uses. With the 2020 update, the purpose of the Transportation Fee is being expanded to fund multimodal improvements reasonably necessary to serve new development.
- The Transportation Fee is calculated such that it is based on the amount of new growth expected between 2020 and 2040, the increase in vehicle miles travelled as well as increased demand for multimodal improvements associated with that addition growth, the improvements needed to address the impacts of the anticipated new growth, and the current costs of those improvements. The fee generates revenue that the City can then use to fund traffic improvements that maintain the current level of service and ensure that new development is paying its fair share toward multimodal improvements. This methodology ensures that there is a reasonable relationship between the fee and the purpose for which it charged. This methodology is documented in the Nexus Study.
- The portion of the fee account that was collected more than five years ago and that remains unexpended is expected to be used to fund traffic improvements such as the Columbus Parkway Widening, the W. 7th St./Military West Intersection Modification, and Citywide Traffic Calming Plan & Physical Improvements. The balance of the costs of the projects are expected to be funded with federal grant revenue (Highway Safety Improvement Program), gas tax revenue, and General Fund revenue as needed.
- Each of these projects is described in the City's CIP and/or the Solano County Active Transportation Plan and is expected to continue or estimated to begin in FY 2022/23.

Table 21 Development Fee Project Identification: Transportation

Project Number	Project Name	CIP	Project Phase	Estimated Start Year	Total Project Cost	% Funded with Impact Fee Revenue	Amount Funded with Impact Fee Revenue
T-009	Columbus Parkway Widening	Yes	Underway	2019/20 [1]	\$1,147,894	61.0%	\$700,000
T-041	W. 7th St./Military West Intersection Modification	Yes	Underway	2019/20	\$281,200	10.0%	\$28,120
T-139	Citywide Traffic Calming Plan & Physical Improvements [2]	No	Planned	2022/23	\$1,000,000	20.0%	\$200,000

[1] 2019/20 was start of design phase.

[2] Specific projects include improvements at Church Street, W. 13th St., W. 11th St., and Military West and W. 3rd St.

Water

The following water section also satisfies Government Code Section 66013(d)(4)(C) by identifying each public improvement that is anticipated to be undertaken in the following year.

- The purpose of the water capacity fee is to fund a proportionate share of the costs of existing and future water system facilities and assets that are reasonably necessary to provide water capacity for new or expanded water connections
- The fees are based on an average cost approach under which new or expanded connections would fund their proportionate share of costs for capacity needed in existing and planned water system facilities and assets. Under this approach, new connections pay for their proportionate share of the average cost of facilities needed to meet the demands of the City's service area through projected build-out in 2040. This methodology ensures that there is a reasonable relationship between the fee and the purpose for which it is charged and is documented in the Water & Wastewater Capacity Fee Update study, prepared November 2020 and available on the City's website.
- The portion of the fee account that was collected more than five years ago and that remains unexpended is expected to be used to fund improvements to the water system facilities and assets. To the extent a specific project cannot be fully funded with capacity fee revenue, the balance of the costs is expected to be funded with ratepayer revenue.
- The projects are described in the 2020 Water Condition Assessment, prepared by the engineering firm Stantec and based on input from the City's engineering staff.

Table 22 Development Fee Project Identification: Water

Project Number	Project Name	Estimated Start Year	Total Project Cost	% Funded with Impact Fee Revenue	Amount Funded with Impact Fee Revenue
WD-006	Reliability Transmission Main from WTP	2020/21	\$5,398,000	31%	\$1,649,389
BPS-002	Booster Pump Station - 2	2021/22	\$3,636,000	50%	\$1,818,000
BPS-003	Booster Pump Station - 3	2023/24	\$2,628,000	50%	\$1,314,000
RW-002	Cordelia Pump Station Improvements [1]	2021/22	\$6,802,000	100%	\$6,802,000
RW-003	Parallel Raw Water Transmission Line [1]	2021/22	\$116,594,000	100%	\$116,594,000
RW-001	Lake Herman Pump Station Improvements [1]	2024/25	\$2,945,000	100%	\$2,945,000
WD-014	Vallejo Treated Water Intertie [1]	2021/22	\$7,803,000	100%	\$7,803,000
WD-012	Jackson St Reliability Loop [1]	2024/25	\$418,000	100%	\$418,000
WTP-027	Ozonation System [1]	2020/21	\$24,768,000	100%	\$24,768,000
WTP-007	Filter Pipe Gallery Improvements [1]	2020/21	\$832,000	100%	\$832,000
WTP-019	WTP SCADA Improvements [1]	2020/21	\$1,977,000	100%	\$1,977,000
WTP-016	Finish Water Sample Pump [1]	2023/24	\$406,000	100%	\$406,000
WTP-005	Filter Basin 3 & 4 Improvements [1]	2021/22	\$1,014,000	100%	\$1,014,000
WTP-017	Power Distribution Upgrade [1]	2023/24	\$3,073,000	100%	\$3,073,000
WTP-018	Emergency Standby Power Upgrade [1]	2022/23	\$930,000	100%	\$930,000

[1] These projects are eligible to be 100% funded with capacity fee revenue but may need supplemental funding if impact fee revenue is not sufficient.

Wastewater

The following wastewater section also satisfies Government Code Section 66013(d)(4)(C) by identifying each public improvement that is anticipated to be undertaken in the following year.

- The purpose of the wastewater capacity fee is to fund a proportionate share of the costs of existing and future water system facilities and assets that are reasonably necessary to provide wastewater capacity for new or expanded water connections. The fees are based on an average cost approach under which new or expanded connections would fund their proportionate share of costs for capacity needed in existing and planned wastewater system facilities and assets. Under this approach, new connections pay for their proportionate share of average cost of facilities needed to meet the demands of the City's service area through projected build-out in 2040. This methodology ensures that there is a reasonable relationship between the fee and the purpose for which it is charged and is documented in the Water & Wastewater Capacity Fee Update study, prepared November 2020 and available on the City's website.
- The portion of the fee account that was collected more than five years ago and that remains unexpended is expected to be used to fund improvements to the wastewater system facilities and assets. To the extent a specific project cannot be fully funded with capacity fee revenue, the balance of the costs is expected to be funded with ratepayer revenue.
- The projects are described in the 2020 Water Condition Assessment, prepared by the engineering firm Stantec and based on input from the City's engineering staff.

Table 23 Development Fee Project Identification: Wastewater

Project Number	Project Name	Estimated Start Year	Total Project Cost	% Funded with Impact Fee Revenue	Amount Funded with Impact Fee Revenue
WWC-019	Bayshore Road	2023/24	\$3,222,000	27%	\$854,816
WWTP-013	Effluent Diversion (Wrap Around) Pipe Replacement	2021/22	\$210,000	50%	\$105,000
WWC-023	Park Road Forcemain	2020/21	\$2,789,000	50%	\$1,394,500
WWTP-026	MCC Modifications and Improvements [1]	2023/24	\$8,711,000	100%	\$8,711,000
WWTP-024	Disinfection Analyzing Room Improvements [1]	2022/23	\$99,000	100%	\$99,000
WWTP-004	Headworks Improvements [1]	2020/21	\$514,000	100%	\$514,000
WWTP-033	Plant Site Civil Improvements [1]	2023/24	\$168,000	100%	\$168,000
LS-001	Lift Stations Electrical Improvements [1]	2021/22	\$1,944,000	100%	\$1,944,000
LS-004	Lift Station Improvements [1]	2021/22	\$905,000	100%	\$905,000
LS-002	Barn & Park Lift Station Improvements [1]	2021/22	\$1,403,000	100%	\$1,403,000
LS-003	E 7th Street & B St Lift Station Improvements [1]	2020/21	\$995,000	100%	\$995,000

[1] These projects are eligible to be 100% funded with capacity fee revenue but may need supplemental funding if impact fee revenue is not sufficient.