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Staff Report

Date: December 13, 2016

To: City Council

From: Valerie J. Barone, City Manager

Reviewed by: Victoria Walker, Director of Community and Economic Development
Robert Ovadia, City Engineer

Prepared by: Kevin Marstall, Current Development Manager - Engineering
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Subject: **Considering adoption of Resolution No. 16-83 finding that there remains a reasonable relationship between current needs for the Offsite Street Improvement Program (OSIP), Art in Public Places and Master Storm Drain Fees and the purposes for which they were originally charged (Government Code Section 66000 et. seq.)**

Report in Brief

Government Code Section 66006(b)(1) requires each local agency to make public a report on developer fees within 180 days after the close of each fiscal year. The City of Concord completed its year-end report and posted it to the City's website on November 22, 2016. Section 66006(b)(2) requires each local agency to review the report at a public meeting at its next regularly scheduled meeting, not less than 15 days after the information is made available to the public. The public hearing on this agenda item at the City Council meeting on December 13, 2016 is the required public meeting to review the report.

The City is also required by State law to spend or commit developer fees within five years of collection. If fees remain unexpended or uncommitted five years after being collected, the City is to make a finding that there remains a reasonable relationship between the current need for the fees and the purposes for which they were originally collected.

Recommended Action

Staff recommends that the City Council adopt Resolution No. 16-83 finding that there is a reasonable relationship between current needs for the developer fees that have been collected and the purposes for which such fees were originally collected.

Background

AB 1600 (Statutes of 1998, Mitigation Fee Act), codified as Government Code Sections 66000 et seq. governs how public agencies collect, maintain, and spend impact fees imposed on developers for the purpose of defraying costs of public facilities. AB 1600 sets forth a number of requirements that local agencies must follow if they are to exact fees from developers to defray the cost of construction of public facilities related to development projects, and mandates the reporting requirements on fees with which the local agency must comply each fiscal year. The required report consists of a brief description of the fee type in the account or fund, the amount of the fee, the beginning and ending balance of the account or fund, the amount of fees collected and the interest earned.

Through the General Plan and fee studies, the City of Concord has established the nexus between development, the capital improvements necessary to mitigate the effects of development, and approved fees to fund the mitigation measures.

Analysis

During the previous fiscal year, the City collected certain developer fees that are subject to the reporting requirement. These developer fees are Traffic Mitigation (Off-Site Street Improvement Program or OSIP, and Bailey Road Traffic Improvements), and Drainage Acreage fees. The City no longer collects Arts in Public Places fees, which the Council rescinded in 1996. Although Parkland in-lieu fees are not covered by AB1600, staff has included information on the status of the Parkland in-lieu fees in this report for consistent reporting purposes only. The various fees are listed on the attached transaction report along with detailed expenditure and revenue reports for each fee the City collected (Attachment 2). Not all development projects are required to pay each fee.

There are seven reporting requirements on fees that the local agency must adhere to each fiscal year:

1. Deposit the fees collected into separate capital facilities funds or accounts for each improvement funded with impact fees in a manner to avoid commingling of fees with any other revenue, except for temporary investment purposes, and expend those fees solely for the purpose for which the fees were collected (Section 66006(a)).

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2. Remit all interest income earned by the fees to the same fund; interest income must be spent solely on the purpose for which the fee was originally collected (Section 66006(a)).
3. Within 180 days after the close of each fiscal year, prepare a public report concerning each impact fee fund. Such report must include the fund's beginning and ending balance for the fiscal year, amount of fees and interest deposited into the fund for the fiscal year, and a description of each expenditure from the fund for that year, including identification of the improvement being funded (Section 66006(b)).
4. Review the report at a public meeting not less than 15 days after the report is released to the public (Section 66006(b)(2)).
5. If fees remain unexpended or uncommitted five years after being collected, the local agency is to make a finding that there remains a reasonable relationship between the current need for the fees and the purposes for which they were originally collected (Section 66001(d)).
6. Refund to current owner of lots, units or developed projects any fees, with accrued interest, for which continued need cannot be demonstrated (Section 66001(e)).
7. A local agency may not spend impact fees for maintenance or operation of improvements funded with impact fees (Section 65913.8).

The City is in compliance with six of the seven reporting requirements mentioned above, and in partial compliance with one reporting requirement, No. 5 above, which requires expenditures or commitment of funds within five years of their collection. Although AB 1600 requires that fees collected from developers be expended within five years, the law, as noted previously, also allows exceptions. Exceptions are provided in recognition that some project costs can be of a magnitude that it takes more than five years to accrue adequate funds; or matching funds may not be available within the five-year period.

In using the expenditure and revenue reports to determine whether the fees have been spent within five years of collection, the total expenditures and transfers-out over the five-year period must be added together, and then that total must be subtracted from the earliest fund balance (July 1, 2012) plus any transfers in for that year. In a number of instances, this calculation shows that not only have fees collected five years ago been spent, but depending on the fund, fees collected in ensuing years have also been spent.

To comply with the reporting requirement No. 5 above, the City Council must make findings that there is a reasonable relationship between the current need for the fees and the purposes for which they were originally charged, as demonstrated by

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programming of Traffic Mitigation fees in the current ten-year Transportation Improvement Program, and the inclusion of storm drain needs in the City's Storm Drain Master Plan. It is important that the City Council make these findings to ensure continued funding of these important programs.

The Traffic Mitigation fees comply with the provision of AB 1600 that funds be expended within five years, and no further action by Council is required to retain these fees. The Art in Public Places and Drainage Acreage fees fund balances, with the exception of Storm Drain No. 5, are more than five years old and require approval of Resolution 16-83 to retain these developer fees.

Arts in Public Places Fees: Since rescinding this fee in 1996, the City no longer collects Arts in Public Places fees. The attached report shows a fund balance of \$25,669 from this fee.

Traffic Mitigation Fees: As of June 30, 2016, the Traffic Mitigation Fees fund had a balance of \$442,485, with \$278,134 (Attachment 3) allocated to projects, leaving a fiscal year-end unallocated fund balance of \$164,351. These unallocated funds are a portion of the funding for current and future active projects (Attachment 4). The total cost of the Ten-Year Traffic Improvement Program (TIP) projects is \$24,867,585.

The remainder of the funding to construct the Ten-Year TIP is expected to come from traffic mitigation fees plus other sources such as Measure J, State (Caltrans), Federal grants, and other sources. In general, the City does not have control over the funding process of other agencies. However, the City must have adequate funds on hand to leverage and provide matching funds as required when the other funds do become available to the City, and to maintain a competitive position to obtain the funds. The unallocated fund balance can be used to provide matching funds at that time.

Drainage Acreage Fees: As of June 30, 2016, the drainage fees that have been collected for the 12 storm drain zones have a total fund balance of \$579,601. The City's Drainage Acreage fees range between \$2,178 and \$4,211 per acre, resulting in a slow build-up of developers' contributions in each of the storm drain zones. These fees are used to fund capital projects consistent with the Storm Drain Master Plan. Staff is working actively with the Federal Emergency Management Agency (FEMA) to identify improvement projects that will benefit the watersheds for these drainage areas within the city.

Parkland Dedication In-lieu Fee: Parkland in-lieu fees are not subject to AB1600 and its reporting requirements. This fee is collected from residential developers who are responsible for providing park land and recreation sources for Concord's citizens or to pay a fee in-lieu thereof. The Parkland in-lieu funds are currently indebted to the General Fund by almost \$500,000 for previous Capital Improvement Projects.

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Given the information presented above, staff recommends that the City Council make a finding that there remains a nexus between current needs for the fees collected in the Traffic Mitigation Fees, Master Storm Drain and Arts in Public Places programs and the purposes for which the fees were originally collected.

Financial Impact

The City Council adoption of Resolution 16-83 will allow the City to continue programming Traffic Mitigation Fees, Drainage Acreage, and Arts in Public Places funds that are more than five years old. Without this Resolution, the City would need to refund these monies, and would then not be able to implement the projects identified. Resolution 16-83 has no other fiscal impacts.

Public Contact

The City Council Agenda was posted. In addition, the Building Industry Association, the Concord Chamber of Commerce, and a number of development companies were notified about the December 13, 2016 meeting to review the Fiscal Years 2012-16 report and informed them as to the location of the report on the City's website.

Attachments

1. Resolution 16-83
2. Expenditure and Revenue Reports
3. Allocated Fund Balance
4. Transportation Improvements Program Projects with Traffic Mitigation Program Funding

**BEFORE THE CITY COUNCIL OF THE CITY OF CONCORD,
COUNTY OF CONTRA COSTA, STATE OF CALIFORNIA**

**A Resolution Finding that there Remains a
Reasonable Relationship between Current Needs for
the Offsite Street Improvement Program (OSIP), Art
in Public Places and Master Storm Drain Fees and
the Purposes for which they were Originally Charged
(Government Code Section 66000 et. seq.)**

Resolution No. 16-83

WHEREAS, the City’s Transportation Element of the adopted General Plan identifies improvements necessitated by continued development in the City and an Offsite Street Improvement Program to pay for development impacts has been authorized by Sections 7250 et seq. of the Municipal Code and is implemented through Policy & Procedure No. 144; and

WHEREAS, the City has developed a Drainage Area Master Plan as a part of the City's adopted General Plan Drainage Element and subdivided that area into sub-areas and thereby established specific areas of common benefit to landowners within these subdivided sub-areas as authorized by Section 7800 et seq. and 7810 et seq. of the Municipal Code; and

WHEREAS, in 1996, the City Council rescinded the Arts in Public Places fees subsequently directed staff to conduct a study to identify options for using the funds; and

WHEREAS, the City has established discrete accounts and fees to finance the construction of street and drainage improvements as mitigation measures for continued development within the City; and

WHEREAS, the City annually adopts a comprehensive Capital Improvement Program to prioritize identified street and drainage improvements and allocates funds to construct the improvements as mitigation for continued development in the City; and

WHEREAS, these improvements are scheduled to be constructed over time as sufficient funds become available; and

1 **WHEREAS**, these identified improvements are of such size that sufficient funds have not
2 been collected or obtained in order to construct these improvements by expending fees collected
3 within the five-year expenditure period provided by Government Code Section 66001(d); and

4 **WHEREAS**, there continues to be a distinct nexus between continued development and the
5 necessity to mitigate development impacts on traffic circulation and drainage; and

6 **WHEREAS**, fees collected previously and in the future as Offsite Street Improvement
7 Fees and Drainage Acreage Fees are necessary to fund identified street and drainage improvements;
8 and

9 **WHEREAS**, fees collected previously for the Arts in Public Places fees are necessary to
10 fund Arts and Cultural Projects.

11 **NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF CONCORD DOES**
12 **RESOLVE AS FOLLOWS:**

13 **Section 1.** Recitals Incorporated by Reference. The above Recitals are incorporated herein
14 by reference.

15 Section 2. Findings. The City Council of the City of Concord hereby finds the following
16 as required by Government Code Section 66001(d) and based upon review of the Annual
17 Development Impact Fee Report for FY 2015-16:

18 1) That the purpose of the development impact fees has been identified.

19 2) That there is a continued need for the improvements and that there is a reasonable
20 relationship between the fees and the impacts for development for which the fees are collected.

21 3) That there remains a reasonable relationship between the current need for the Offsite Street
22 Improvement Program, Master Storm Drain, and Art in Public Places fees and the purposes for which
23 they were originally collected.

24 4) That the sources and amounts of funding anticipated to complete the financing of
25 improvements have been identified.

26 5) That the approximate dates for funding improvements are included in the City’s 2014-2019
27 Capital Improvements Program, unless the improvements are longer term projects or are planned by
28

1 another agency.

2 **Section 2.** Effective Date. This resolution shall become effective immediately upon its
3 passage and adoption.

4 **PASSED AND ADOPTED** by the City Council of the City of Concord on this 13th day of
5 December, 2016, by the following vote:

6 **AYES:**

7 **NOES:**

8 **ABSTAIN:**

9 **ABSENT:**

10
11 **I HEREBY CERTIFY** that the foregoing Resolution No. 16-83 was duly and regularly
12 adopted at a regular meeting of the City Council of the City of Concord on December 13, 2016.

13
14
15 _____
16 Joelle Fockler, MMC
17 City Clerk

18 **APPROVED AS TO FORM:**

19 _____
20 Susanne Meyer Brown
21 City Attorney

OSIP CITYWIDE FUND 410
REVENUES & EXPENDITURES
 FY12 to FY16

	<u>FY12</u>	<u>FY13</u>	<u>FY14</u>	<u>FY15</u>	<u>FY16</u>
REVENUE					
Fees	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	-	-	-	-	-
Other Revenue	-	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ -	\$ -
EXPENDITURES					
Annual CIP/TIP Mgmt Prog 1024	\$ -	\$ -	\$ -	\$ -	\$ -
Commerce Ave Bridge@Pine Creek 1761	-	200,000	-	37,389	-
I680 Burnett Ramps Closeout 2101	2,764	32,006	14,773	1,574	-
Bancroft Hookston Close Out 2103	-	-	-	-	-
Arnold Industrial Way 2133	-	-	-	1,620	-
Traffic Signal Geom. ImpDesign 2284	-	-	51,007	44,713	1,052
Total	\$ 2,764	\$ 232,006	\$ 65,780	\$ 85,296	\$ 1,052
Rev/over(under) Exp	\$ (2,764)	\$ (232,006)	\$ (65,780)	\$ (85,296)	\$ (1,052)
OTHER FINANCING SOURCES (USES)					
Transfer In	\$ -	\$ -	\$ -	1,660	\$ -
Transfers Out	-	-	-	(1,660)	-
Total	\$ -	\$ -	\$ -	\$ -	\$ -
Excess(Deficiency) of Rev & Other Source Over(Under) Exp & Other Financing Uses	\$ (2,764)	\$ (232,006)	\$ (65,780)	\$ (85,296)	\$ (1,052)
FUND BALANCES, JULY 1	\$ 401,706	\$ 398,942	\$ 166,936	\$ 101,156	\$ 15,860
FUND BALANCES, JUNE 30	\$ 398,942	\$ 166,936	\$ 101,156	\$ 15,860	\$ 14,808

OSIP ZONE I FUND 411
REVENUES & EXPENDITURES
 FY12 to FY16
 Includes GASB 31

	<u>FY12</u>	<u>FY13</u>	<u>FY14</u>	<u>FY15</u>	<u>FY16</u>
REVENUE					
Fees	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	-	-	-	-	-
Other Revenue	-	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ -	\$ -
EXPENDITURES					
Annual CIP TIP Mgmt Program 1024	\$ -	\$ -	\$ -	\$ -	\$ -
Commerce Ave Bridge @ Pine Creek 1761	4,465	-	-	-	-
Total	\$ 4,465	\$ -	\$ -	\$ -	\$ -
Rev/over(under) Exp	\$ (4,465)	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES (USES)					
Transfer In	\$ -	\$ 272	\$ -	\$ -	\$ -
Transfers Out	(15,360)	-	-	-	-
Total	\$ (15,360)	\$ 272	\$ -	\$ -	\$ -
Excess(Deficiency) of Rev & Other Source					
Over(Under) Exp & Other Financing Uses	\$ (19,825)	\$ 272	\$ -	\$ -	\$ -
FUND BALANCES, JULY 1	\$ 19,553	\$ (272)	\$ (0)	\$ (0)	\$ (0)
FUND BALANCES, JUNE 30	\$ (272)	\$ (0)	\$ (0)	\$ (0)	\$ (0)

OSIP ZONE V FUND 417
REVENUES & EXPENDITURES
 FY12 to FY16
 Includes GASB 31

	<u>FY12</u>	<u>FY13</u>	<u>FY14</u>	<u>FY15</u>	<u>FY16</u>
REVENUE					
Fees	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	-	-	-	-	-
<hr/>					
Total	\$ -	\$ -	\$ -	\$ -	\$ -
EXPENDITURES					
Annual CIP/TIP Mgmt Prog 1024	\$ -	\$ -	\$ -	\$ -	\$ -
Arnold Industrial Way/Laura Alice 2054	\$ 44,887	\$ -	\$ -	\$ -	\$ -
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Total	\$ 44,887	\$ -	\$ -	\$ -	\$ -
Rev/over(under) Exp	\$ (44,887)	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES (USES)					
Transfers In	\$ -	\$ 458	\$ -	\$ -	\$ -
Transfers Out	-	-	-	-	-
<hr/>					
Total	\$ -	\$ 458	\$ -	\$ -	\$ -
Excess(Deficiency) of Rev & Other Source Over(Under) Exp & Other Financing Uses	\$ (44,887)	\$ 458	\$ -	\$ -	\$ -
FUND BALANCES, JULY 1	\$ 44,429	\$ (458)	\$ 0	\$ 0	\$ 0
FUND BALANCES, JUNE 30	\$ (458)	\$ 0	\$ 0	\$ 0	\$ 0

OSIP FUND 420
REVENUES & EXPENDITURES
 FY12 to FY16

	<u>FY12</u>	<u>FY13</u>	<u>FY14</u>	<u>FY15</u>	<u>FY16</u>
REVENUE					
Fees	\$ 77,358	\$ 88,254	\$ 241,480	\$ 93,612	\$ 217,990
Interest	19,686	3,062	10,523	4,659	2,407
Other	-	-	-	31	97
Total	\$ 97,044	\$ 91,316	\$ 252,003	\$ 98,302	\$ 220,494

EXPENDITURES					
CIP/TIP Management 1024	\$ -	\$ -	\$ -	\$ -	\$ -
Commerce Ave 1761	33,284	189,011	30,911	12,993	-
Concord Blvd Sidewalk 2052	145	-	-	-	-
Arnold Industrial Way 2054	366,449	-	-	-	-
Clayton Rd / Chestnut Traffic Si 2110	-	-	-	-	-
Arnold Industrial Way/SR4 Westbound 2133	18,204	10,266	57,647	304,979	-
Bates Ave/Commercial Circle Traffic 2156	-	-	-	-	-
OSIP Traffic Impact Fee Study 2190	17,936	5,628	-	-	-
Farm Bureau Safe Route to Schools 2251	-	-	-	187,075	335,729
Traffic Signal Geom. ImpDesign 2284	-	-	-	155,154	-
Concord Blvd Power Poles Relocaton	-	-	23,645	68,888	-
Total	\$ 436,018	\$ 204,905	\$ 112,203	\$ 729,089	\$ 335,729

Rev/over(under) Exp \$ (338,974) \$ (113,589) \$ 139,800 \$ (630,787) \$ (115,235)

OTHER FINANCING SOURCES (USES)

Transfers In	\$ -	\$ -	\$ 11,814	\$ 56,088	\$ -
Transfers Out	-	(731)	-	-	-
Total	\$ -	\$ (731)	\$ 11,814	\$ 56,088	\$ -

Excess(Deficiency) of Rev & Other Source
 Over(Under) Exp & Other Financing Uses \$ (338,974) \$ (114,320) \$ 151,614 \$ (574,699) \$ (115,235)

FUND BALANCES, JULY 1	\$ 1,125,871	\$ 786,897	\$ 672,577	\$ 824,191	\$ 249,492
FUND BALANCES, JUNE 30	\$ 786,897	\$ 672,577	\$ 824,191	\$ 249,492	\$ 134,257

PARKLAND ZONE A FUND 450
REVENUES & EXPENDITURES
 FY12 to FY16
 Includes GASB 31

	<u>FY12</u>	<u>FY13</u>	<u>FY14</u>	<u>FY15</u>	<u>FY16</u>
REVENUE					
Fees	\$ -	\$ 8,345	\$ 141,873	\$ 200,291	\$ 286,884
Interest	(63)	(62)	-	-	-
Total	\$ (63)	\$ 8,283	\$ 141,873	\$ 200,291	\$ 286,884
EXPENDITURES					
Meadow Homes Park Playground 2352	\$ -	\$ -	\$ -	\$ -	\$ 18,585
Total	\$ -	\$ -	\$ -	\$ -	\$ 18,585
Rev/over(under) Exp	\$ (63)	\$ 8,283	\$ 141,873	\$ 200,291	\$ 268,299
OTHER FINANCING SOURCES (USES)					
Transfers In (includes General Fund loan)	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out	-	(26,990)	-	-	-
Total	\$ -	\$ (26,990)	\$ -	\$ -	\$ -
Excess(Deficiency) of Rev and Other Sources Over(Under) Exp & Other Financing Uses	\$ (63)	\$ (18,707)	\$ 141,873	\$ 200,291	\$ 268,299
FUND BALANCES, JULY 1	\$ (66,231)	\$ (66,294)	\$ (85,001)	\$ 56,872	\$ 257,163
FUND BALANCES, JUNE 30	\$ (66,294)	\$ (85,001)	\$ 56,872	\$ 257,163	\$ 525,462

PARKLAND ZONE B FUND 451
REVENUES & EXPENDITURES
 FY12 to FY16
 Includes GASB 31

REVENUE	<u>FY12</u>	<u>FY13</u>	<u>FY14</u>	<u>FY15</u>	<u>FY16</u>
Fees	\$ -	\$ 10	\$ -	\$ -	\$ -
Interest	207	176	(8)	-	-
Other Revenue	-	-	-	-	-
Total	\$ 207	\$ 186	\$ (8)	\$ -	\$ -
 EXPENDITURES					
Meadow Homes Pool Repairs 1288	\$ -	\$ 3,349	\$ -	\$ -	\$ -
Pave Loop Road at Camp Concord 2081	762	-	-	-	-
Hillcrest Creek Park Repair 2102	-	-	21	-	-
Replace irrigation at Sun Terrace Park 2146	23,713	-	-	-	-
Construct Equipment Shelter at Newhall Park 2150	-	418	-	-	-
Refurbish Camp Concord Bathroom 2155	110,007	-	-	-	-
Playground Equipment Newhall Park 2176	10,879	2,553	650	-	-
Bocce Courts at Baldwin Park 2177	2,649	-	-	-	-
Electrical Pull Boxes City Park 2178	5,730	9,270	-	-	-
ADA Barrier Removal Baldwin Park 2179	-	14,478	4,653	-	-
Baldwin Dog Park 2195	5,892	-	-	-	-
Meadow Homes Park Playground 2352	-	-	-	-	504
Total	\$ 159,632	\$ 30,068	\$ 5,324	\$ -	\$ 504
 Rev/over(under) Exp	 \$ (159,425)	 \$ (29,882)	 \$ (5,332)	 \$ -	 \$ (504)
 OTHER FINANCING SOURCES (USES)					
Transfers In (includes General Fund loan)	\$ 4,663	\$ 129,756	\$ -	\$ -	\$ -
Transfers Out	-	(6,536)	(6,557)	(937)	-
Total	\$ 4,663	\$ 123,220	\$ (6,557)	\$ (937)	\$ -
 Excess(Deficiency) of Rev and Other Sources Over(Under) Exp & Other Financing Uses	 \$ (154,762)	 \$ 93,338	 \$ (11,889)	 \$ (937)	 \$ (504)
Balance Sheet Changes	\$ (949,022)	\$ (1,103,784)	\$ (1,010,446)	\$ (1,022,335)	\$ (1,023,272)
FUND BALANCES, JULY 1	\$ (949,022)	\$ (1,103,784)	\$ (1,010,446)	\$ (1,022,335)	\$ (1,023,272)
FUND BALANCES, JUNE 30	\$ (1,103,784)	\$ (1,010,446)	\$ (1,022,335)	\$ (1,023,272)	\$ (1,023,776)

PARKLAND ZONE C FUND 452
REVENUES & EXPENDITURES
 FY12 to FY16
 Includes GASB 31

	<u>FY12</u>	<u>FY13</u>	<u>FY14</u>	<u>FY15</u>	<u>FY16</u>
REVENUE					
Fees	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	(289)	(274)	-	-	-
Other Revenue	-	-	35	-	-
Total	\$ (289)	\$ (274)	\$ 35	\$ -	\$ -
EXPENDITURES					
Total	\$ -	\$ -	\$ -	\$ -	\$ -
Rev/over(under) Exp	\$ (289)	\$ (274)	\$ 35	\$ -	\$ -
OTHER FINANCING SOURCES (USES)					
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out	-	(83,062)	-	-	-
Total	\$ -	\$ (83,062)	\$ -	\$ -	\$ -
Excess(Deficiency) of Rev and Other Sources Over(Under) Exp & Other Financing Uses	\$ (289)	\$ (83,336)	\$ 35	\$ -	\$ -
FUND BALANCES, JULY 1	\$ 83,590	\$ 83,301	\$ (35)	\$ 0	\$ 0
FUND BALANCES, JUNE 30	\$ 83,301	\$ (35)	\$ 0	\$ 0	\$ 0

STORM DRAIN #1 FUND 430
REVENUES & EXPENDITURES
 FY12 to FY16
 Includes GASB 31

	<u>FY12</u>	<u>FY13</u>	<u>FY14</u>	<u>FY15</u>	<u>FY16</u>
REVENUE					
Fees	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	180	54	125	83	117
Total	\$ 180	\$ 54	\$ 125	\$ 83	\$ 117
EXPENDITURES					
	\$ -	\$ -	\$ -	\$ -	\$ -
	-	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ -	\$ -
Rev/over(under) Exp	\$ 180	\$ 54	\$ 125	\$ 83	\$ 117
OTHER FINANCING SOURCES (USES)					
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out	-	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ -	\$ -
Excess(Deficiency) of Rev and Other Sources Over(Under) Exp & Other Financing Uses	\$ 180	\$ 54	\$ 125	\$ 83	\$ 117
FUND BALANCES, JULY 1	\$ 11,181	\$ 11,361	\$ 11,415	\$ 11,540	\$ 11,623
FUND BALANCES, JUNE 30	\$ 11,361	\$ 11,415	\$ 11,540	\$ 11,623	\$ 11,740

STORM DRAIN #92 FUND 431
REVENUES & EXPENDITURES
 FY12 to FY16
 Includes GASB 31

	<u>FY12</u>	<u>FY13</u>	<u>FY14</u>	<u>FY15</u>	<u>FY16</u>
REVENUE					
Fees	\$ 5,011	\$ 3,092	\$ -	\$ -	\$ -
Interest	1,136	365	876	587	823
Total	<u>\$ 6,147</u>	<u>\$ 3,457</u>	<u>\$ 876</u>	<u>\$ 587</u>	<u>\$ 823</u>
EXPENDITURES					
	\$ -	\$ -	\$ -	\$ -	\$ -
	-	-	-	-	-
	-	-	-	-	-
Total	<u>\$ -</u>				
Rev/over(under) Exp	\$ 6,147	\$ 3,457	\$ 876	\$ 587	\$ 823
OTHER FINANCING SOURCES (USES)					
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out	-	-	-	-	-
Total	<u>\$ -</u>				
Excess(Deficiency) of Rev and Other Sources Over(Under) Exp & Other Financing Uses	\$ 6,147	\$ 3,457	\$ 876	\$ 587	\$ 823
FUND BALANCES, JULY 1	\$ 70,657	\$ 76,804	\$ 80,261	\$ 81,137	\$ 81,724
FUND BALANCES, JUNE 30	<u>\$ 76,804</u>	<u>\$ 80,261</u>	<u>\$ 81,137</u>	<u>\$ 81,724</u>	<u>\$ 82,547</u>

STORM DRAIN #5 FUND 432
REVENUES & EXPENDITURES
 FY12 to FY16
 Includes GASB 31

	<u>FY12</u>	<u>FY13</u>	<u>FY14</u>	<u>FY15</u>	<u>FY16</u>
REVENUE					
Fees	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	796	276	430	268	376
Total	\$ 796	\$ 276	\$ 430	\$ 268	\$ 376
EXPENDITURES					
Mt Diablo Creek Study Area 2037	\$ -	\$ 14,563	\$ 4,013	\$ -	\$ -
	-	-	-	-	-
Total	\$ -	\$ 14,563	\$ 4,013	\$ -	\$ -
Rev/over(under) Exp	\$ 796	\$ (14,287)	\$ (3,583)	\$ 268	\$ 376
OTHER FINANCING SOURCES (USES)					
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out	-	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ -	\$ -
Excess(Deficiency) of Rev and Other Sources Over(Under) Exp & Other Financing Uses	\$ 796	\$ (14,287)	\$ (3,583)	\$ 268	\$ 376
FUND BALANCES, JULY 1	\$ 54,122	\$ 54,918	\$ 40,631	\$ 37,048	\$ 37,316
FUND BALANCES, JUNE 30	\$ 54,918	\$ 40,631	\$ 37,048	\$ 37,316	\$ 37,692

STORM DRAIN #7 FUND 433
REVENUES & EXPENDITURES
 FY12 to FY16
 Includes GASB 31

	<u>FY12</u>	<u>FY13</u>	<u>FY14</u>	<u>FY15</u>	<u>FY16</u>
REVENUE					
Fees	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	49	11	25	17	23
Total	\$ 49	\$ 11	\$ 25	\$ 17	\$ 23
EXPENDITURES					
Total	\$ -				
Rev/over(under) Exp	\$ 49	\$ 11	\$ 25	\$ 17	\$ 23
OTHER FINANCING SOURCES (USES)					
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out	-	-	-	-	-
Total	\$ -				
Excess(Deficiency) of Rev and Other Sources					
Over(Under) Exp & Other Financing Uses	\$ 49	\$ 11	\$ 25	\$ 17	\$ 23
FUND BALANCES, JULY 1	\$ 2,233	\$ 2,282	\$ 2,293	\$ 2,318	\$ 2,335
FUND BALANCES, JUNE 30	\$ 2,282	\$ 2,293	\$ 2,318	\$ 2,335	\$ 2,358

STORM DRAIN #22 FUND 434
REVENUES & EXPENDITURES
 FY12 to FY16
 Includes GASB 31

	<u>FY12</u>	<u>FY13</u>	<u>FY14</u>	<u>FY15</u>	<u>FY16</u>
REVENUE					
Fees	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	588	185	431	289	405
Total	\$ 588	\$ 185	\$ 431	\$ 289	\$ 405
EXPENDITURES					
	\$ -	\$ -	\$ -	\$ -	\$ -
	-	-	-	-	-
Total	\$ -				
Rev/over(under) Exp	\$ 588	\$ 185	\$ 431	\$ 289	\$ 405
OTHER FINANCING SOURCES (USES)					
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out	-	-	-	-	-
Total	\$ -				
Excess(Deficiency) of Rev and Other Sources Over(Under) Exp & Other Financing Uses	\$ 588	\$ 185	\$ 431	\$ 289	\$ 405
FUND BALANCES, JULY 1	\$ 38,715	\$ 39,303	\$ 39,488	\$ 39,919	\$ 40,208
FUND BALANCES, JUNE 30	\$ 39,303	\$ 39,488	\$ 39,919	\$ 40,208	\$ 40,613

STORM DRAIN #23 FUND 435
REVENUES & EXPENDITURES
 FY12 to FY16
 Includes GASB 31

	<u>FY12</u>	<u>FY13</u>	<u>FY14</u>	<u>FY15</u>	<u>FY16</u>
REVENUE					
Fees	\$ -	\$ 2,254	\$ 12,192	\$ 15,949	\$ 22,441
Interest	1,542	495	1,289	892	1,540
Total	\$ 1,542	\$ 2,749	\$ 13,481	\$ 16,841	\$ 23,981
EXPENDITURES					
	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -
Rev/over(under) Exp	\$ 1,542	\$ 2,749	\$ 13,481	\$ 16,841	\$ 23,981
OTHER FINANCING SOURCES (USES)					
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out	-	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ -	\$ -
Excess(Deficiency) of Rev and Other Sources Over(Under) Exp & Other Financing Uses	\$ 1,542	\$ 2,749	\$ 13,481	\$ 16,841	\$ 23,981
FUND BALANCES, JULY 1	\$ 102,986	\$ 104,528	\$ 107,277	\$ 120,758	\$ 137,599
FUND BALANCES, JUNE 30	\$ 104,528	\$ 107,277	\$ 120,758	\$ 137,599	\$ 161,580

STORM DRAIN #50 FUND 436
REVENUES & EXPENDITURES
 FY12 to FY16
 Includes GASB 31

	<u>FY12</u>	<u>FY13</u>	<u>FY14</u>	<u>FY15</u>	<u>FY16</u>
REVENUE					
Fees	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	663	216	502	336	471
Total	\$663	\$215	\$502	\$336	\$471
EXPENDITURES					
	\$0	\$0	\$0	\$0	\$0
	-	-	-	-	-
	-	-	-	-	-
Total	\$ -				
Rev/over(under) Exp	\$ 663	\$ 215	\$ 502	\$ 336	\$ 471
OTHER FINANCING SOURCES (USES)					
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out	-	-	-	-	-
Total	\$ -				
Excess(Deficiency) of Rev and Other Sources Over(Under) Exp & Other Financing Uses	\$ 663	\$ 215	\$ 502	\$ 336	\$ 471
FUND BALANCES, JULY 1	\$ 45,067	\$ 45,730	\$ 45,945	\$ 46,447	\$ 46,783
FUND BALANCES, JUNE 30	\$ 45,730	\$ 45,945	\$ 46,447	\$ 46,783	\$ 47,254

STORM DRAIN #90 FUND 437
REVENUES & EXPENDITURES
 FY12 to FY16
 Includes GASB 31

	<u>FY12</u>	<u>FY13</u>	<u>FY14</u>	<u>FY15</u>	<u>FY16</u>
REVENUE					
Fees	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	1	-	1	-	-
Total	\$ 1	\$ -	\$ 1	\$ -	\$ -
EXPENDITURES					
	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -				
Rev/over(under) Exp	\$ 1	\$ -	\$ 1	\$ -	\$ -
OTHER FINANCING SOURCES (USES)					
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out	-	-	-	-	-
Total	\$ -				
Excess(Deficiency) of Rev and Other Sources Over(Under) Exp & Other Financing Uses	\$ 1	\$ -	\$ 1	\$ -	\$ -
FUND BALANCES, JULY 1	\$ 48	\$ 49	\$ 49	\$ 50	\$ 50
FUND BALANCES, JUNE 30	\$ 49	\$ 49	\$ 50	\$ 50	\$ 50

STORM DRAIN #33A FUND 438
REVENUES & EXPENDITURES
 FY12 to FY16
 Includes GASB 31

	<u>FY12</u>	<u>FY13</u>	<u>FY14</u>	<u>FY15</u>	<u>FY16</u>
REVENUE					
Fees	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	1,808	579	1,347	903	1,266
Total	\$ 1,808	\$ 579	\$ 1,347	\$ 903	\$ 1,266
EXPENDITURES					
	\$ -	\$ -	\$ -	\$ -	\$ -
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ -	\$ -
Rev/over(under) Exp	\$ 1,808	\$ 579	\$ 1,347	\$ 903	\$ 1,266
OTHER FINANCING SOURCES (USES)					
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out	-	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ -	\$ -
Excess(Deficiency) of Rev and Other Sources Over(Under) Exp & Other Financing Uses	\$ 1,808	\$ 579	\$ 1,347	\$ 903	\$ 1,266
FUND BALANCES, JULY 1	\$ 121,053	\$ 122,861	\$ 123,440	\$ 124,787	\$ 125,690
FUND BALANCES, JUNE 30	\$ 122,861	\$ 123,440	\$ 124,787	\$ 125,690	\$ 126,956

STORM DRAIN #128 FUND 439
REVENUES & EXPENDITURES
 FY12 to FY16
 Includes GASB 31

	<u>FY12</u>	<u>FY13</u>	<u>FY14</u>	<u>FY15</u>	<u>FY16</u>
REVENUE					
Fees	\$ -	\$ -	\$ -	\$ -	21
Interest	108	38	88	59	83
Total	\$ 108	\$ 38	\$ 88	\$ 59	\$ 104
EXPENDITURES					
	\$ -	\$ -	\$ -	\$ -	-
	-	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ -	-
Rev/over(under) Exp	\$ 108	\$ 38	\$ 88	\$ 59	104
OTHER FINANCING SOURCES (USES)					
Transfers In	\$ -	\$ -	\$ -	\$ -	-
Transfers Out	-	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ -	-
Excess(Deficiency) of Rev and Other Sources Over(Under) Exp & Other Financing Uses	\$ 108	\$ 38	\$ 88	\$ 59	104
FUND BALANCES, JULY 1	\$ 7,912	\$ 8,020	\$ 8,058	\$ 8,146	\$ 8,205
FUND BALANCES, JUNE 30	\$ 8,020	\$ 8,058	\$ 8,146	\$ 8,205	\$ 8,309

STORM DRAIN #33B FUND 440
REVENUES & EXPENDITURES
 FY12 to FY16
 Includes GASB 31

	<u>FY12</u>	<u>FY13</u>	<u>FY14</u>	<u>FY15</u>	<u>FY16</u>
REVENUE					
Fees	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	840	276	641	429	602
Total	\$ 840	\$ 276	\$ 641	\$ 429	\$ 602
EXPENDITURES					
	\$ -	\$ -	\$ -	\$ -	\$ -
	-	-	-	-	-
Total	\$ -				
Rev/over(under) Exp	\$ 840	\$ 276	\$ 641	\$ 429	\$ 602
OTHER FINANCING SOURCES (USES)					
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out	-	-	-	-	-
Total	\$ -				
Excess(Deficiency) of Rev and Other Sources Over(Under) Exp & Other Financing Uses	\$ 840	\$ 276	\$ 641	\$ 429	\$ 602
FUND BALANCES, JULY 1	\$ 57,602	\$ 58,442	\$ 58,718	\$ 59,359	\$ 59,788
FUND BALANCES, JUNE 30	\$ 58,442	\$ 58,718	\$ 59,359	\$ 59,788	\$ 60,390

STORM DRAIN ZONE 23/24 FUND 441
REVENUES & EXPENDITURES
 FY12 to FY16
 Includes GASB 31

	<u>FY12</u>	<u>FY13</u>	<u>FY14</u>	<u>FY15</u>	<u>FY16</u>
REVENUE					
Fees	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	2	-	1	1	1
Total	\$ 2	\$ -	\$ 1	\$ 1	\$ 1
EXPENDITURES					
Replace Curb & Gutters PJ1115	\$ -	\$ -	\$ -	\$ -	\$ -
Kona Kai Storm Drain 2006	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Total	\$ -				
Rev/over(under) Exp	\$ 2	\$ -	\$ 1	\$ 1	\$ 1
OTHER FINANCING SOURCES (USES)					
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out	-	-	-	-	-
Total	\$ -				
Excess(Deficiency) of Rev and Other Sources Over(Under) Exp & Other Financing Uses	\$ 2	\$ -	\$ 1	\$ 1	\$ 1
FUND BALANCES, JULY 1	\$ 107	\$ 109	\$ 109	\$ 110	\$ 111
FUND BALANCES, JUNE 30	\$ 109	\$ 109	\$ 110	\$ 111	\$ 112

TRAFFIC MITIGATION BAILEY RD IMPROVEMENTS FUND 461
REVENUES & EXPENDITURES
 FY12 to FY16
 Includes Gasb 31

	<u>FY12</u>	<u>FY13</u>	<u>FY14</u>	<u>FY15</u>	<u>FY16</u>
REVENUE					
Fees	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	4,149	1,339	3,115	2,087	2,926
Other	-	-	-	-	-
Total	<u>4,149</u>	<u>1,339</u>	<u>3,115</u>	<u>2,087</u>	<u>2,926</u>
EXPENDITURES					
Capital Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Total	<u>\$ -</u>				
Rev/over(under) Exp	\$ 4,149	\$ 1,339	\$ 3,115	\$ 2,087	\$ 2,926
OTHER FINANCING SOURCES (USES)					
Operating transfers in	\$ -	\$ -	\$ -	\$ -	\$ -
Operating transfers out	-	-	-	-	-
Total	<u>\$ -</u>				
Excess(Deficiency) of Rev and Other Sources Over(Under) Exp & Other Financing Uses	\$ 4,149	\$ 1,339	\$ 3,115	\$ 2,087	\$ 2,926
FUND BALANCES, JULY 1	<u>\$ 279,804</u>	<u>\$ 283,953</u>	<u>\$ 285,292</u>	<u>\$ 288,407</u>	<u>\$ 290,494</u>
FUND BALANCES, JUNE 30	<u>\$ 283,953</u>	<u>\$ 285,292</u>	<u>\$ 288,407</u>	<u>\$ 290,494</u>	<u>\$ 293,420</u>

ART IN PUBLIC PLACES FUND 285
REVENUES & EXPENDITURES
 FY12 to FY16
 Includes Gasb 31

	<u>FY12</u>	<u>FY13</u>	<u>FY14</u>	<u>FY15</u>	<u>FY16</u>
REVENUE					
Fees	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	1,854	596	1,294	706	371
Other	-	-	-	-	-
Total	<u>\$ 1,854</u>	<u>\$ 596</u>	<u>\$ 1,294</u>	<u>\$ 706</u>	<u>\$ 371</u>
EXPENDITURES					
Appraisal Service	\$ -	\$ -	\$ -	\$ -	\$ -
Todos Santos Fence Willow Pass 2236	-	-	3,336	-	-
Todos Santos Archway 2294	-	-	24,790	46,602	37,224
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 28,126</u>	<u>\$ 46,602</u>	<u>\$ 37,224</u>
Rev/over(under) Exp	\$ 1,854	\$ 596	\$ (26,832)	\$ (45,896)	\$ (36,853)
OTHER FINANCING SOURCES (USES)					
Transfers In	\$ -	\$ -	\$ -	\$ 8,150	\$ -
Transfers Out	-	-	-	-	-
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,150</u>	<u>\$ -</u>
Excess(Deficiency) of Rev and Other Sources Over(Under) Exp & Other Financing Uses	\$ 1,854	\$ 596	\$ (26,832)	\$ (37,746)	\$ (36,853)
FUND BALANCES, JULY 1	<u>\$ 124,650</u>	<u>\$ 126,504</u>	<u>\$ 127,100</u>	<u>\$ 100,268</u>	<u>\$ 62,522</u>
FUND BALANCES, JUNE 30	<u>\$ 126,504</u>	<u>\$ 127,100</u>	<u>\$ 100,268</u>	<u>\$ 62,522</u>	<u>\$ 25,669</u>

FUND	A	B	C	D	E
	FUND (*) BALANCE	RESERVES	DESIGNATED	TOTAL ALLOCATED FUND BALANCE (B+C)	UNALLOCATED RESERVES (A-D)
285 ART IN PUBLIC PLACES	25,669	6,351	14,497	20,848	4,821
410 OSIP CITY WIDE	14,808	0	3,228	3,228	11,580
411 OSIP ZONE I	0	0	0	0	0
417 OSIP ZONE V	0	0	0	0	0
420 OSIP *	134,257	1,490	31,416	32,906	101,351
461 TRAFFIC MITIGATION BAILEY RD IMI	293,420	0	242,000	242,000	51,420
Total	442,485	1,490	276,644	278,134	164,351
430 STORM DRAIN 1	11,740	0	0	0	11,740
431 STORM DRAIN 92	82,547	0	0	0	82,547
432 STORM DRAIN 5	37,692	0	35,545	35,545	2,147
433 STORM DRAIN 7	2,358	0	2,233	2,233	125
434 STORM DRAIN 22	40,613	0	0	0	40,613
435 STORM DRAIN 23	161,580	0	0	0	161,580
436 STORM DRAIN 50	47,254	0	0	0	47,254
437 STORM DRAIN 90	50	0	0	0	50
438 STORM DRAIN 33A	126,956	0	0	0	126,956
439 STORM DRAIN 128	8,309	0	0	0	8,309
440 STORM DRAIN 33B	60,390	0	0	0	60,390
441 STORM DRAIN 23/24	112	0	0	0	112
Total	579,601	0	37,778	37,778	541,823
Quimby Act Fees AB1359					
450 PARKLAND ZONE A **	525,462	22,415	133,000	155,415	370,047
451 PARKLAND ZONE B **	(1,023,776)	0	18,495	18,495	(1,042,271)
452 PARKLAND ZONE C	0	0	11,000	11,000	(11,000)
Total	(498,314)	22,415	162,495	184,910	(683,224)
TOTAL OSIP and Mitigation Fees					
Subject to AB1600	1,022,086	1,490	314,422	315,912	706,174
TOTAL ALL FEES	549,441	30,256	491,414	521,670	27,771

* New OSIP fund created by ordinance 05-05 amending Concord Municipal Code Chapter 78 Article VI Council Agenda 7-26-2005

**Transportation Improvement Program Projects
Funded with Offsite Improvement Program (OSIP) Funds and Other Traffic
Mitigation Funds**

Project Name	Year of Completion	Traffic Mitigation 10-Year Total	10-Year Project Total
Bailey Road Traffic Improvements	Ongoing	\$551,000	\$2,592,000
TOTAL		\$551,000	\$2,592,000