



TO: Mayor and Councilmembers

SUBMITTED BY: Luke Rioux, Finance Director

PREPARED BY: Jennifer Richards, Accountant
Tony Gonzalez, Accounting Manager

SUBJECT: Annual Financial Report of the City of Goleta’s Development Impact Fees for Fiscal Year 2023/24

RECOMMENDATION:

Adopt Resolution No. 24-___, entitled “A Resolution of the City Council of the City of Goleta, California, Approving the Annual Development Impact Fee Financial Report.”

BACKGROUND:

Development Impact Fees (DIFs) are collected under the authority of the Mitigation Fee Act (also known as “Assembly Bill (AB) 1600,” Government Code Sections 66000, et seq.) to mitigate the impacts of new development on public infrastructure and facilities. Local entities that collect DIFs are subject to certain reporting and accounting requirements under the Mitigation Fee Act. The City also collects a fee for park acquisition and development as a condition of approval of certain subdivisions referred to as a Quimby Fee. Quimby Fees are collected under the authority of the Subdivision Map Act (Government Code Sections 66410, et seq.), specifically Government Code Section 66477. While the annual DIF requirement under Government Code 66000 does not require the reporting of Quimby fees, staff routinely adds the Quimby fees into the annual DIF report to enhance transparency and provide a comprehensive view of development-related funding. To comply with the Mitigation Fee Act reporting requirements, staff recommends that the City Council adopt a resolution that approves the Annual Development Impact Fee Financial Report for Fiscal Year 2023/24 (Attachment 1).

DISCUSSION:

This fiscal year, the responsibility for preparing the Annual DIF Financial Report transitioned from the Public Works Department to the Finance Department. This change aims to enhance efficiency and streamline reporting processes, as the report must comply with accounting and financial reporting requirements under the Mitigation Fee Act. Additionally, the Annual DIF Financial Report is typically prepared concurrently with the Annual Comprehensive Financial Report, which has relevant audited financial information related to the DIF funds.

Mitigation Fee Act Reporting Requirements

In compliance with Government Code Section 66006(b) of the Mitigation Fee Act, the required Annual DIF Financial Report for Fiscal Year 2023/24 is submitted herein as Exhibits 1, 2, and 3 (Attachment 1). These exhibits detail the beginning and ending fund balances, revenues, expenditures and other reporting elements mandated by the Mitigation Fee Act, which has the following requirements:

For each separate account or fund established pursuant to subdivision (a), the local agency shall, within 180 days after the last day of each fiscal year, make available to the public the following information for the fiscal year:

- A. A brief description of the type of fee in the account or fund.*
- B. The amount of the fee.*
- C. The beginning and ending balance of the account or fund.*
- D. The amount of the fees collected and the interest earned.*
- E. An identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement, including the total percentage of the cost of the public improvement that was funded with fees.*
- 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, as identified in paragraph (2) of subdivision (a) of Section 66001, and the public improvement remains incomplete.*
- 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 fee will be expended, and, in the case of an interfund loan, the date on which the loan will be repaid, and the rate of interest that the account or fund will receive on the loan.*
- H. The amount of refunds made pursuant to subdivision (e) of Section 66001 and any allocation pursuant to subdivision (f) of Section 66001.*

At the beginning of Fiscal Year 2023/24, the City's adopted DIF categories included:

- Transportation
- Parks and Recreation
- Public Administration (including Police)
- Library
- Fire
- Storm Drain
- Bicycle and Pedestrian
- Non-Residential Affordable Housing
- Quimby

For detailed description of each category see Exhibit 1 of Attachment 1. Table 1 below shows the beginning fund balances, the total revenue, the total expenditures and the ending fund balances for each DIF account, including Quimby for Fiscal Year 2023/24.

Table 1: DIF Account Summary

July 1, 2023 through June 30, 2024

	Beginning Balance	Total Revenue	Total Expenditures	Ending Fund Balance
Transportation	\$ 10,746,294.87	\$ 910,568.48	\$2,770,596.08	\$ 8,886,267.27
Parks and Recreation	\$ 8,227,095.25	\$ 669,125.99	\$3,356,907.58	\$ 5,539,313.66
Public Administration (includes Police)	\$ 142,419.27	\$ 55,797.35	\$ -	\$ 198,216.62
Library	\$ 167,879.55	\$ 21,607.67	\$ 1,529.99	\$ 187,957.23
Fire	\$ 3,452,181.09	\$ 335,479.54	\$ 33,770.29	\$ 3,753,890.34
Storm Drain	\$ 516,263.85	\$ 222,845.79	\$ 129,666.63	\$ 609,443.01
Bike and Pedestrian	\$ 224,406.96	\$ 52,798.10	\$ -	\$ 277,205.06
Non-Residential Affordable Housing	\$ 6,358.87	\$ 300.05	\$ -	\$ 6,658.92
Quimby	\$ -	\$ 3,131,795.64	\$ -	\$ 3,131,795.64

Exhibit 2 to Attachment 1 contains a Statement of Revenues, Expenditures and Changes in Fund Balances for each DIF fund account for FY 2023/24. These statements provide the details on the revenue and expenditure activity of each fee’s fund over the last fiscal year, essentially showing what funds were received and how they were spent. Exhibit 3 to Attachment 1 is the Fee Schedule of the development impact fees.

Historically, Quimby fees were deposited into the Parks DIF Fund. Towards the end of FY 2023/24, staff had created a separate fund to account for Quimby fees separately for increased transparency and compliance. While the use of these funds is nearly identical, the way the fee is assessed, and annual adjustment are different. Staff will make a recommendation in FY 2024/25 to transfer the Quimby fees in the Parks DIF fund balance related to the newly created Quimby Fund. In addition, the related projects have existing appropriations from the Parks DIF Fund, staff will work with project managers to utilize the Quimby Fund for appropriations.

No loans, refunds, or allocations pursuant to Government Code section 66006(b) were made from any of the funds during the reporting period. Unexpended fund balances represent fees collected for respective Council-approved projects which will be financed and implemented when financially feasible or practical. The City plans to use the entire fund balances for the projects as shown in Attachment 1, Exhibit 2, and as programmed in the adopted five-year Capital Improvement Program.

FISCAL IMPACTS:

There is no fiscal impact to the reporting.

LEGAL REVIEW BY: Isaac Rosen, Acting City Attorney

APPROVED BY: Robert Nisbet, City Manager

ATTACHMENTS:

1. Resolution No. 24-__entitled "A Resolution of the City Council of the City of Goleta, California, Approving the Annual Development Impact Fee Financial Report."

ATTACHMENT 1

Resolution No. 24-___ entitled "A Resolution of the City Council of the City of Goleta, California, Approving the Annual Development Impact Fee Financial Report"

RESOLUTION NO. 24-__

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF GOLETA, CALIFORNIA, APPROVING THE ANNUAL DEVELOPMENT IMPACT FEE FINANCIAL REPORT

WHEREAS, the Mitigation Fee Act, Government Code Sections 66000, *et seq.* (the “Act”), governs the establishment and administration of development impact fees paid by new development projects for public facilities needed to serve new development; and

WHEREAS, the Act, Government Code Section 66006(b), requires that the City prepare annual financial reports of all development impact fees and make the reports available to the public; and

WHEREAS, the City has established the following Development Impact Fees (“DIFs”) and Quimby fees:

- (1) Transportation DIF;
- (2) Park DIF for residential development (no subdivision);
- (3) Park DIF for commercial and industrial development;
- (4) Public Administration Facility DIF (including Police);
- (5) Library Facility DIF;
- (6) Fire Facility DIF;
- (7) Storm Drain DIF;
- (8) Bike and Pedestrian DIF
- (9) Non-Residential Affordable Housing DIF;
- (10) Park fee for residential development (subdivision) (“Quimby fee”);

WHEREAS, the City desires to review the annual reports regarding these DIFs.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF GOLETA AS FOLLOWS:

SECTION 1. RECITALS

The City Council hereby finds and determines that the foregoing recitals, which are incorporated herein by reference, are true and correct.

SECTION 2. ANNUAL FINANCIAL REPORTS OF DEVELOPMENT IMPACT FEES

The City Council hereby approves the annual financial report of the DIFs and Quimby Fee for Fiscal Year 2023/2024 setting forth the following information:

1. Brief descriptions of each type of DIF and the Quimby Fee in each of the funds are provided in Exhibit 1, which is attached and incorporated herein by reference.
2. The amounts of the fees are provided in Exhibit 3.
3. The beginning and ending balance of each of the funds are provided in Exhibit 2, which is attached and incorporated herein by reference.
4. The amount of DIFs and Quimby Fees collected and interest earned for each fund for the reporting period are provided in Exhibit 2.
5. Each public improvement on which the DIFs and Quimby Fees were expended and the amount of expenditures, including the total percentage of the cost of the public improvement funded with those DIFs and Quimby Fees are provided in Exhibit 2.
6. The approximate dates by which the construction of the incomplete public improvements identified will commence are provided in Exhibit 2.
7. There have been no interfund transfers or loans made from any of the funds identified in Exhibit 2 during the reporting period.
8. There have been no refunds or allocations of DIFs or Quimby Fees collected and deposited in the funds identified in Exhibit 2 during the reporting period.

SECTION 3. FINDINGS

The City Council hereby finds the following:

1. The Transportation Improvement Program, Bike and Pedestrian, Storm Drain, Park (residential and commercial/industrial development), Public Administration Facility (including Police), Library Facility, Fire Facility, and Non-Residential Affordable Housing Development Impact Fees and the Quimby Fee are collected to mitigate impacts of new development as described in Exhibit 1.
2. The reasonable relationship between the development impact fees and the purpose for which these fees are charged as required by applicable law is set forth in Exhibit 2.
3. The sources and amounts of funding anticipated to complete the financing of incomplete public improvements are set forth in Exhibit 2.
4. The approximate dates by which any funding anticipated to

commence the financing of incomplete public improvements are set forth in Exhibit 2.

SECTION 4. CERTIFICATION

The City Clerk shall certify to the passage and adoption of this resolution and enter it into the book of original resolutions.

PASSED, APPROVED AND ADOPTED this 17th day of December 2024.

PAULA PEROTTE
MAYOR

ATTEST:

APPROVED AS TO FORM:

DEBORAH S. LOPEZ
CITY CLERK

ISAAC ROSEN
ACTING CITY ATTORNEY

STATE OF CALIFORNIA)
COUNTY OF SANTA BARBARA)
CITY OF GOLETA) ss.

I, DEBORAH S. LOPEZ, City Clerk of the City of Goleta, California, DO HEREBY CERTIFY that the foregoing Resolution No. 24-__ was duly adopted by the City Council of the City of Goleta at a regular meeting held on the 17th day of December 2024, by the following vote of the Council:

AYES:

NOES:

ABSENT:

(SEAL)

DEBORAH S. LOPEZ
CITY CLERK

Development Impact Fee Fund Descriptions

Transportation Development Impact Fees. Fees collected for the actual and estimated costs for transportation purposes, including but not limited to, roads, road rights of way, striping, curbs, gutters, sidewalks, bridges, traffic control devices, street lighting, bicycle lanes built in conjunction with standard roadway design and related planning, engineering, construction and administrative activity.

Park Fund (Residential Development) Fund: Fees collected for the actual or estimated costs of acquiring land for Public Park Facilities for Recreation, open space, riding and hiking trails, ancillary facilities, as well as related planning, engineering, construction and administrative activity and any other capital Park and Recreation Facility projects identified in the five-year Capital Improvement Plan. This fee is collected from residential projects that are not associated with a subdivision.

Park Fund (Commercial/Industrial Development) Fund: Fees collected for commercial and industrial projects for the actual or estimated costs of acquiring land for Public Park Facilities for Recreation, open space, riding and hiking trails, ancillary facilities, as well as related planning, engineering, construction and administrative activity and any other capital Park and Recreation Facility projects identified in the five-year Capital Improvement Plan.

Quimby Fund: Fees collected pursuant to Government Code Section 66477 (Quimby Act) for the acquisition and development of parklands. These fees are collected on non-commercial residential projects that are associated with subdivisions.

Public Administration Facility Fund: Fees collected to finance public improvements and facilities for governmental buildings and facilities; community and civic centers; portions of community buildings devoted to Public Administration in Goleta; related planning, engineering, construction and administrative activity; and any other capital Public Administration Facility projects identified in the City's Five-Year Capital Improvement Plan. The public Administration Facility Fund is also used to finance public improvements and facilities for police, jail, juvenile and probation facilities; patrol cars; equipment; related planning, engineering, construction and administrative activity; and any other capital Police Facility projects identified in the City's Five-Year Capital Improvement Plan.

Library Facility Fund: Fees collected to finance public improvements and facilities for public libraries; related equipment, buildings, and books; related planning, engineering, construction and administrative activity; and any other capital Library Facility projects identified in the City's Five-Year Capital Improvement Plan.

Fire Facility Fund: Fees collected to finance public improvements and facilities for fire suppression and protection, emergency medical response and transport, and rescue and hazardous materials response purposes and related planning, engineering, construction and administrative activity.

Storm Drain Impact Fees. Fees collected to finance public improvements and facilities for storm drainage, including but not limited to inlets and outlets, storm drainpipes, box culverts, and pump stations and related planning, engineering, and administrative activity.

Bicycle and Pedestrian Impact Fees: Fees collected to finance public improvements that facilitate walking and bicycling in the City, including but not limited to sidewalks, multi-use trails, bike lanes, bike paths and related planning, engineering, construction and administrative activity.

Non-Residential Affordable Housing Fee: Fees collected for non-residential projects (commercial, retail, hospitality and, industrial) to finance affordable housing and related planning, engineering, construction and administrative activity.

City of Goleta

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

Transportation Development Impact Fee (Fund 220)

Annual Update

Project/Description	Construction Commencement Fiscal Year	Estimated Project Cost Total	Transportation Facilities Share %	Transportation Facilities Share Amount	Fiscal Year Ended June 30, 2023	Fiscal Year Ended June 30, 2024
Fund balances (deficit), beginning of year, as restated					13,579,983	10,746,295
Revenues:						
Interest Income					261,149	490,188
Developer fees					14,068	420,380
Other					-	-
Prior Year Adjustment					-	-
Total Revenues					\$ 275,217	\$ 910,568
Expenditures:						
Public Works: Cost Allocation Study		161,477	215.0%	347,155	5,443	16,343
Capital Improvement Projects:						
9002 - Ekwill Fowler	FY 2004/05	66,619,541	24.9%	16,564,956	1,191,602	1,821,011
9006 - SJC Bike Path - South	FY 2004/05	48,512,349	9.7%	4,729,665	1,487,927	403,928
9007 - SJC Bike Path - Middle	FY 2005/06	2,867,664	45.2%	1,297,000	265,045	151,893
9027 - 101 Overcrossing (Ellwood)	FY 2008/09	275,013,685	0.5%	1,468,777	7,547	-
9033 - Hollister Bridge Repl - SJC PH2	FY 2010/11	31,819,911	12.2%	3,888,871	130,402	377,421
9042 - Storke Rd Widening Phelps to City Limits	FY 2012/13	12,874,140	1.2%	150,649	-	-
9044 - Hollister Widening Phase 1	FY 2013/14	4,171,200	0.4%	15,691	-	-
9061 - Cathedral Oaks Class 1 Bike Path	FY 2015/16	21,216,000	0.0%	1,360	-	-
9062 - Storke Road Medians	FY 2020/21	1,792,200	8.9%	159,159	20,939	-
9079 - Amtrak Depot	FY 2016/17	31,928,578	4.2%	1,350,000	-	-
Total Expenditures		\$ 496,976,743		\$ 29,973,282	\$ 3,108,905	\$ 2,770,596
Excess (deficiency) of revenues over (under) expenditures					(2,833,688)	(1,860,028)
Other financing sources (uses):						
Transfers in/out					-	-
Total other financing sources (uses):					\$ -	\$ -
Net changes in fund balances:					\$ (2,833,688)	\$ (1,860,028)
Fund balances (deficit), end of year					\$ 10,746,295	\$ 8,886,267

City of Goleta

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

Park Development Impact Fees (Fund 221)

Annual Update

Project/Description	Construction Commencement Fiscal Year	Estimated Project Cost Total	Park Facilities Share %	Park Facilities Share Amount	Fiscal Year Ended June 30, 2023				Fiscal Year Ended June 30, 2024			
					Quimby	Park Facilities (Residential)	Park Facilities (Commercial & Industrial)	Total	Quimby	Park Facilities (Residential)	Park Facilities (Commercial & Industrial)	Total
Fund balances (deficit), beginning of year, as restated					\$ 3,148,251	4,274,575	1,013,318	8,436,144	3,148,251	4,065,527	1,013,318	8,227,095
Revenues:												
Developer fees						2,192	-	2,192		313,625		313,625
Interest Income						178,323	-	178,323		355,501		355,501
Total Revenues					\$ 180,515	\$ -	\$ -	\$ 180,515	\$ 669,126	\$ -	\$ -	\$ 669,126
Expenditures:												
Support to Other Agencies		250,000	100.0%	250,000		-	-	-		-	-	-
Capital Improvement Projects:												
9063 - Evergreen Park Restroom	FY 2017/18	5,280,000	5.3%	280,000		-	-	-		-	-	-
9065 - Reclaimed Water Service Bella Vista	FY 2015/16	844,800	24.3%	205,544		-	-	-		-	-	-
9066 - Miscellaneous Park Improvements	FY 2016/17	734,150	98.4%	722,500		13,442	-	13,442		-	-	-
9071 - Impmts @ Athletic Field @ GCC	FY 2017/18	601,109	55.2%	331,875		3,245	-	3,245		-	-	-
9074 - Stow Grove Multi-Purpose Field	FY 2021/22	9,450,000	52.4%	4,950,000		104,067	-	104,067		60,247	-	60,247
9078 - Rancho La Patera Improvements	FY 2016/17	13,752,000	5.6%	771,164		-	-	-		-	-	-
9084 - Community Garden	FY 2019/20	2,213,144	100.0%	2,213,144		197,630	-	197,630		1,570,673	-	1,570,673
9093 - San Miguel Park Improvements	FY 2024/25	675,000	100.0%	675,000		-	-	-		-	-	-
9094 - Santa Barbara Shores Park Improvements	FY 2024/25	305,000	100.0%	305,000		-	-	-		-	-	-
9108 - Winchester Park	FY 2019/20	310,000	100.0%	310,000		-	-	-		-	-	-
9111 - Jonny D Wallis Park	FY 2019/20	2,424,547	100.0%	2,424,547		71,179	-	71,179		1,725,988	-	1,725,988
9116-Pickleball Courts	FY 2024/25	100,000	100.0%	100,000		-	-	-		-	-	-
Total Expenditures		\$ 36,939,750		\$ 13,538,774		\$ 389,563	\$ -	\$ 389,563		\$ 3,356,908	\$ -	\$ 3,356,908
Excess (deficiency) of revenues over (under) expenditures						(209,048)	-	(209,048)		(2,687,782)	-	(2,687,782)
Other financing sources (uses):												
Transfers in						-	-	-		-	-	-
Total other financing sources (uses):						-	-	-		-	-	-
Net changes in fund balances:						(209,048)	-	(209,048)		(2,687,782)	-	(2,687,782)
Fund balances (deficit), end of year					\$ 3,148,251	\$ 4,065,527	\$ 1,013,318	\$ 8,227,095	\$ 3,148,251	\$ 1,377,745	\$ 1,013,318	\$ 5,539,314

City of Goleta

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

Public Administration Facilities Development Impact Fees (Fund 222)

Annual Update

Project/Description	Construction Commencement Fiscal Year	Estimated Project Cost Total	Public Administration Facilities Share %	Public Administration Facilities Share Amount	Fiscal Year Ended June 30, 2023	Fiscal Year Ended June 30, 2024
Fund balances (deficit), beginning of year, as restated					(1,639)	(2,409)
Revenues:						
Developer fees					570	48,548
Interest Income					(1,339)	529
Total Revenues					\$ (770)	\$ 49,077
Expenditures:						
Capital Improvement Projects:						
9079 - Amtrak Depot	FY 2016/17	31,928,578	9.6%	3,063,374	-	-
9101 - City Hall Purchase & Improvements	FY 2018/19	14,149,918	0.3%	42,279	-	-
Total Expenditures		\$ 46,078,496		\$ 3,105,653	\$ -	\$ -
Excess (deficiency) of revenues over (under) expenditures					(770)	49,077
Other financing sources (uses):						
Transfers in					-	-
Total other financing sources (uses):					-	-
Net changes in fund balances:					(770)	49,077
Fund balances (deficit), end of year					\$ (2,409)	\$ 46,669

City of Goleta

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
 Library Facilities Development Impact Fees (Fund 223)
 Annual Update

Project/Description	Construction Commencement Fiscal Year	Estimated Project Cost Total	Library Facilities Share %	Library Facilities Share Amount	Fiscal Year Ended June 30, 2023	Fiscal Year Ended June 30, 2024
Fund balances (deficit), beginning of year, as restated					220,719	167,880
Revenues:						
Developer fees					177	13,208
Interest Income					4,837	8,400
Total Revenues					\$ 5,015	\$ 21,608
Expenditures:						
2100 - Goleta Library	N/A	239,352	100.0%	239,352	57,854	1,530
Capital Improvement Projects:						
Total Expenditures		\$ 239,352		\$ 239,352	\$ 57,854	\$ 1,530
Excess (deficiency) of revenues over (under) expenditures					(52,839)	20,078
Other financing sources (uses):						
Transfers in					-	-
Total other financing sources (uses):					-	-
Net changes in fund balances:					(52,839)	20,078
Fund balances (deficit), end of year					\$ 167,880	\$ 187,957

City of Goleta

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
 Police Facilities Development Impact Fees (Fund 224)
 Annual Update

Project / Description	Construction Commencement Fiscal Year	Estimated Project Cost Total	Police Facilities Share %	Police Facilities Share Amount	Fiscal Year Ended June 30, 2023	Fiscal Year Ended June 30, 2024
Fund balances (deficit), beginning of year, as restated					139,502	142,419
Revenues:						
Developer fees					-	-
Interest Income					2,917	6,720
Total Revenues					\$ 2,917	\$ 6,720
Expenditures:						
Capital Improvement Projects:						
9101 - City Hall Purchase & Improvements	FY 2018/19	14,149,918	100.0%	14,149,918	-	-
Total Expenditures		\$ 14,149,918		\$ 14,149,918	\$ -	\$ -
Excess (deficiency) of revenues over (under) expenditures					2,917	6,720
Other financing sources (uses):						
Transfers in					-	-
Total other financing sources (uses):					-	-
Net changes in fund balances:					2,917	6,720
Fund balances (deficit), end of year					\$ 142,419	\$ 149,139

City of Goleta

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
 Fire Development Impact Fees (Fund 229)
 Annual Update

Project/Description	Construction Commencement Fiscal Year	Estimated Project Cost Total	Fire Facilities Share %	Fire Facilities Share Amount	Fiscal Year Ended June 30, 2023	Fiscal Year Ended June 30, 2024
Fund balances (deficit), beginning of year, as restated					3,387,651	3,452,181
Revenues:						
Developer fees					921	170,838
Interest Income					70,838	164,641
Total Revenues					\$ 71,759	\$ 335,480
Expenditures:						
Capital Improvement Projects:						
9025 - Fire Station #10	FY 2007/08	25,570,566	19.4%	4,963,037	7,229	33,770
Total Expenditures		\$ 25,570,566		\$ 4,963,037	\$ 7,229	\$ 33,770
Excess (deficiency) of revenues over (under) expenditures					64,530	301,709
Other financing sources (uses):						
Transfers in					-	-
Total other financing sources (uses):					-	-
Net changes in fund balances:					64,530	301,709
Fund balances (deficit), end of year					\$ 3,452,181	\$ 3,753,890

City of Goleta

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
 Storm Drain Development Impact Fees (Fund 234)
 Annual Update

Project/Description	Construction Commencement Fiscal Year	Estimated Project Cost Total	Storm Drain Facilities Share %	Storm Drain Facilities Share Amount	Fiscal Year Ended June 30, 2023	Fiscal Year Ended June 30, 2024
Fund balances (deficit), beginning of year, as restated					532,103	516,264
Revenues:						
Developer fees					2,319	196,698
Interest Income					8,255	26,147
Total Revenues					\$ 10,574	\$ 222,846
Expenditures:						
Capital Improvement Projects:						
9033 - Hollister Avenue Bridge Replacement (SJC Phase II)	FY 2010/11	31,819,911	0.3%	100,000	-	85,562
9085 - Goleta Storm Drain Master Plan	FY 2024/25	200,000	50.0%	100,000	-	-
9106 - Phelps Ditch Flood Control Channel Trash Control Structure	FY 2024/25	3,168,000	1.6%	50,000	-	-
9107 - Old Town Full Trash Capture Devices	FY 2022/23	4,754,000	13.7%	650,000	26,413	44,105
Total Expenditures		\$ 39,941,911		\$ 900,000	\$ 26,413	\$ 129,667
Excess (deficiency) of revenues over (under) expenditures					(15,839)	93,179
Other financing sources (uses):						
Transfers in					-	-
Total other financing sources (uses):					-	-
Net changes in fund balances:					(15,839)	93,179
Fund balances (deficit), end of year					\$ 516,264	\$ 609,443

City of Goleta

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

Bicycle & Pedestrian Development Impact Fees (Fund 235)

Annual Update

Project/Description	Construction Commencement Fiscal Year	Estimated Project Cost Total	Bicycle & Pedestrian Facilities Share %	Bicycle & Pedestrian Facilities Share Amount	Fiscal Year Ended June 30, 2023	Fiscal Year Ended June 30, 2024
Fund balances (deficit), beginning of year, as restated					221,676	224,407
Revenues:						
Developer fees					571	41,781
Interest Income					2,160	11,017
Total revenues					\$ 2,731	\$ 52,798
Expenditures:						
Capital Improvement Projects:						
9006 - San Jose Creek Bike Path - Southern Extent	FY 2004/05	48,512,349	0.6%	272,204	-	-
9079 - Amtrak Depot	FY 2016/17	31,928,578	0.9%	285,000	-	-
Total Expenditures		\$ 80,440,927		\$ 557,204	\$ -	\$ -
Excess (deficiency) of revenues over (under) expenditures					2,731	52,798
Other financing sources (uses):						
Transfers in					-	-
Total other financing sources (uses):					-	-
Net changes in fund balances:					2,731	52,798
Fund balances (deficit), end of year					\$ 224,407	\$ 277,205

City of Goleta

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

Non-Residential Affordable Housing Development Impact Fees (Fund 238)

Annual Update

Project/Description	Construction Commencement Fiscal Year	Non-Residential Affordable Housing Share %	Non-Residential Affordable Housing Share Amount	Fiscal Year Ended June 30, 2023	Fiscal Year Ended June 30, 2024
Fund balances (deficit), beginning of year, as restated				-	6,359
Revenues:					
Developer fees				6,361	-
Interest Income				(2)	300
Total Revenues	\$	-	\$	-	\$
				6,359	\$
					300
Expenditures:					
Capital Improvement Projects:					
				-	-
Total Expenditures	\$	-	\$	-	\$
				-	-
Excess (deficiency) of revenues over (under) expenditures				6,359	300
Other financing sources (uses):					
Transfers in				-	-
Total other financing sources (uses):		-		-	-
Net changes in fund balances:				6,359	300
Fund balances (deficit), end of year	\$	-	\$	-	\$
				6,359	\$
					6,659

City of Goleta

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

Quimby Development Impact Fees (Fund 239)

Annual Update

Project/Description	Construction Commencement Fiscal Year	Estimated Project Cost Total	Quimby Share %	Quimby Share Amount	Fiscal Year Ended June 30, 2023	Fiscal Year Ended June 30, 2024
Fund balances (deficit), beginning of year, as restated					-	-
Revenues:						
Developer fees					-	3,131,796
Interest Income					-	-
Total Revenues					\$ -	\$ 3,131,796
Expenditures:						
Support to Other Agencies						
Capital Improvement Projects:						
Total Expenditures					\$ -	\$ -
Excess (deficiency) of revenues over (under) expenditures					-	3,131,796
Other financing sources (uses):						
Transfers in					-	-
Total other financing sources (uses):					-	-
Net changes in fund balances:					-	3,131,796
Fund balances (deficit), end of year					\$ -	\$ 3,131,796

City of Goleta Development Impact Fees - FY 2023/2024 (July 1, 2023 to June 30, 2024). Updated 07-31-23.

Fees based on: i. "Development Impact Fee Program Update Report" prepared by Urban Economics and approved by City Council on February 19, 2019; and ii. "Establishment of Beneficial Projects Categories Eligible for Development Impact Fee Reductions or Waivers" approved by City Council on July 16, 2019; and iii. Affordable Housing Development Impact Fee Program - "Resolution 21-46, A Development Impact Fee Nexus Study and Non-Residential Affordable Housing Development Impact Fees, adopted by City Council on October 5, 2021."

Land Use Category	Units	Development Impact Fee	Fee Determination By	Fee Collection By	Fee Due By ³	Cost Index for FY23/24	Index Source
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Public Administration

Single Family Detached	per DU	\$3,908	Planning Department	Planning Department	Certificate of Occupancy (CO)	12.04%	ENR - % change between 06/2022 & 06/2023
All Other Residential (excluding ADU's)	per DU	\$2,836					
ADU's with floor area greater than 750 SF	per DU	\$386					
Retail & Commercial	per KSF	\$619					
Office & Medical	per KSF	\$832					
Industrial	per KSF	\$310					

Police (As of April 1, 2019 Police Fee is included in Public Admin Fee)

NA	NA	NA	NA	NA	NA	NA	NA
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Library

Single Family Detached	per DU	\$1,216	Planning Department	Planning Department	Certificate of Occupancy (CO)	12.04%	ENR - % change between 06/2022 & 06/2023
All Other Residential (excluding ADU's)	per DU	\$883					
ADU's with floor area greater than 750 SF	per DU	\$120					
Retail & Commercial	per KSF	\$194					
Office & Medical	per KSF	\$259					
Industrial	per KSF	\$98					

Parks & Recreation

Quimby Fee - Applying to Residential Subdivisions only

Single Family Detached	per DU	\$18,855	Public Works Department	Planning Department	Map Recordation (MR)	2.54%	CPI - % change between 06/2022 & 06/2023
All Other Residential ¹ (excluding ADU's)	per DU	\$13,680					

Park fee - Applying to all Other Development per the Mitigation Fee Act

Single Family Detached	per DU	\$15,065	Public Works Department	Planning Department	Certificate of Occupancy (CO)	12.04%	ENR - % change between 06/2022 & 06/2023
Duplex/Triplex/4-plex	per DU	\$12,460					
Apartment	per DU	\$10,060					
Mobile Home	per DU	\$10,060					
ADU's with floor area greater than 750 SF	per DU	\$1,369					
Retail and Commercial	per KSF	\$2,382					
Office and Medical	per KSF	\$3,198					
Industrial	per KSF	\$1,188					

Affordable Housing Development Fee Program (New Impact Fee - First Applied January 1, 2022) ⁴

Office and Medical	per KSF	\$9,281	Planning Department	Planning Department	Certificate of Occupancy (CO)	12.04%	ENR - % change between 06/2022 & 06/2023
Industrial and Warehouse	per KSF	\$5,801					
Retail and Commercial	per KSF	\$2,321					
Hotel	per KSF	\$9,281					

City of Goleta Development Impact Fees - FY 2023/2024 (July 1, 2023 to June 30, 2024). Updated 07-31-23.

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Land Use Category	Units	Development Impact Fee	Fee Determination By	Fee Collection By	Fee Due By ³	Cost Index for FY23/24	Index Source
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Storm Drain (Fee started April 1, 2019)

Single Family Detached	per DU	\$4,555	Public Works Department	Planning Department	Certificate of Occupancy (CO)	12.04%	ENR - % change between 06/2022 & 06/2023
All Other Residential (excluding ADU's)	per DU	\$3,304					
ADU's with floor area greater than 750 SF	per DU	\$449					
Retail & Commercial	per KSF	\$2,519					
Office & Medical	per KSF	\$3,383					
Industrial	per KSF	\$1,256					

Transportation

All categories of development ²	per PM Peak Hour Trip (PHT)	\$15,762	Public Works Department	Planning Department	Certificate of Occupancy (CO)	12.04%	ENR - % change between 06/2022 & 06/2023
ADU's with floor area greater than 750 SF		\$2,144					

Bicycle & Pedestrian (New fee starting April 1, 2019)

Single Family Detached	per DU	\$3,917	Public Works Department	Planning Department	Certificate of Occupancy (CO)	12.04%	ENR - % change between 06/2022 & 06/2023
All Other Residential (excluding ADU's)	per DU	\$2,842					
ADU's with floor area greater than 750 SF	per DU	\$387					
Retail & Commercial	per KSF	\$620					
Office & Medical	per KSF	\$833					
Industrial	per KSF	\$310					

Fire

Single Family Detached	per DU	\$850	Planning Department	Planning Department	Certificate of Occupancy (CO)	12.04%	ENR - % change between 06/2022 & 06/2023
All Other Residential (excluding ADU's)	per DU	\$1,066					
ADU's with floor area greater than 750 SF	per DU	\$145					
Retail & Commercial	per KSF	\$1,103					
Office & Medical	per KSF	\$1,344					
Industrial	per KSF	\$1,016					
Warehouse/Distribution	per KSF	\$738					
Agricultural	per KSF	\$509					

Accessory Dwelling Units (ADU's)	ADUs with floor areas of 750 SF or less will not be subject to DIFs in accordance with Gov. Code § 65852.2 (f) (3). Further, ADUs with a floor area over 750 sq. ft. will be charged DIFs in proportion to the primary dwelling unit in accordance with Gov. Code § 65852.2 (f) (3) but no more than \$5,000 to be distributed across all DIF categories.
Beneficial Projects	All qualifying Non-Profit Organizations shall receive a 100% DIF reduction up to the first 15,000 SF of the Project.
	All qualifying Non-Profit Special Care Homes, Residential Care Facilities, Assisted Living, Supportive Housing, Transitional Housing, Special Needs Housing, Child Care Facility, Family Day Care or Day Care shall receive a 100% DIF reduction.
	All For-Profit Special Care Homes, Residential Care Facilities, Assisted Living, Supportive House, Transitional Housing, Special Needs Housing, Child Care Facility, Family Day Care or Day Care shall receive a 85% DIF reduction.

City of Goleta Development Impact Fees - FY 2023/2024 (July 1, 2023 to June 30, 2024). Updated 07-31-23.

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Land Use Category	Units	Development Impact Fee	Fee Determination By	Fee Collection By	Fee Due By ³	Cost Index for FY23/24	Index Source
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¹ Parks fees based on "Apartment" category.

² Transportation fees are calculated for the PM Peak Hour by using the Institute of Transportation Engineers (ITE) Trip Generation Rate most applicable to the proposed development. The appropriate ITE Generation Rate is determined by Public Works Staff using the most current rates (currently 10th edition of ITE Manual) at the time of fee payment. If no applicable ITE Trip Generation rate can be found in the current ITE Manual, the Developer may use a site specific Traffic Study to generate Peak Hour Trips (PHT), prepared by a registered Traffic Engineer (T.E.) in the State of California, and approved by Public Works.

³Developers, if they wish, may make payment of fees prior to the "Certificate of Occupancy" milestone but no earlier than issuance of the Entitlement Permit.

⁴Affordable Housing Fee adopted by City Council on October 19, 2021.

ENR - June 2022 Construction Cost Index	12.04%
CPI - June 2022 Cost Index	2.54%

ENR and CPI Index Source Reference Data:

Construction Cost Index (CCI) for Los Angeles - Source = Engineering New Record (ENR) June 2022 and June 2023 Publications					
Date	Index	Date	Index	Index Change	% change
June 2022	13488.65	June 2023	15112.29	1623.64	12.04%

CPI - Source = Bureau of Labor Statistics - Los Angeles-Long-Beach-Anaheim - June 2022 and June 2023					
Date	Index	Date	Index	Index Change	% change
June 2022	314.07	June 2023	322.055	7.985	2.54%

Total "Calculated" Fee (not applied) - ADU Greater than 750 floor area - based on residential

Total Max ADU Fee for floor area greater than 750 SF

\$36,753
\$5,000