

## **G – Development Impact Fees**

**CITY OF FILLMORE  
2013 ADOPTED BUDGET**

**DEVELOPER IMPACT FEES FUNDS 402 TO 407**

**DESCRIPTION**

The DIF (Development Impact Fee) Fund is a fee that is implemented by a local government on a new or proposed development to help assist or pay for a portion of the costs that the new development may cause with public services to the new development within the City. These are considered to be a charge on new development to help fund and pay for the construction or needed expansion of offsite capital improvements. These fees are implemented to help reduce the economic burden on the City. The total fees for a typical single family housing unit is \$30,239.36.

**DIF Public Facilities - Fund 402**

This fund accounts for Development Impact Fees to be used for future public facility expenditures. This fund includes DIF fees for City facilities; Fire, Police, the Library and certain developments are paying fees towards a Fire sub-station.

There is a transfer using Fire DIF's to pay for a portion of the lease payment on the 2006 Fire Truck.

The DIF fee for a typical Single Family Residential unit for City Facilities is \$1,232.80; Fire is \$616.40; Police is \$268.00; Library is \$562.80 for a total of \$2,680.00.

**DIF Transportation Improvement – Fund 403**

Development Impact Fees in this fund are used for transportation improvements.

The DIF fee for a typical Single Family Residential unit is \$2,091.00.

The Ventura County Reciprocal Traffic Agreement fee for a typical Single Family Residential unit is \$137.00.

**DIF Parkland – Fund 404**

This fund accounts for Development Impact Fees to be used for acquisition and maintenance of the City's parks.

There is \$2,200 transferred to the General Fund for Engineering services related to the City's parks.

The DIF fee for a typical Single Family Residential unit is \$5,200.00.

**DIF Water Improvements – Fund 405**

Development Impact Fees in this fund are to be used for improvements to the City's Water Operating System. Development's portion of debt service for the 2010 Revenue Bonds (Water System Refunding), Series 2010 is 49.8 percent.

The DIF fee for a typical Single Family Residential unit is \$6,222.00.

**DIF Sewer Improvements – Fund 406**

Development Impact Fees in this fund are to be used for sewer utility improvements and payment towards debt service for the 2007 Water Recycling Revenue Bonds. The proceeds of the bonds were issued to construct the Water Recycling Plant which was completed in FY 2010. Development's portion of the debt service for the 2007 Water Recycling Revenue Bond payment is 43 percent.

Development Impact Fees in this fund are transferred to the State WWTP Loan Fund 805 to pay towards the amount due on an annual basis.

The DIF fee for a typical Single Family Residential unit is \$12,377.00.

**DIF Storm Drain Improvements – Fund 407**

This fund accounts for Development Impact Fees to be used for improvements to the City's storm drains.

The DIF fee for a typical Single Family Residential unit is \$1,532.36.

**BUDGET HIGHLIGHTS**

- > The City will be contracting for a DIF fee update in FY 2013. The dissolution of the Redevelopment Agency diverted staff from this project in FY 2012.
- > There is an administrative charge transferred from some of the DIF Funds to the City to cover the cost of administering the deferred payment of Development Impact Fees.
- > The City Council approved using \$203,028 of the Hearthstone Prepaid Development Impact Fees as a transfer to the Seer Fund 302 to offset 4 percent of the proposed rate increase.

**CITY OF FILLMORE  
2013 ADOPTED BUDGET**

**DEVELOPER IMPACT FEES FUNDS 402 TO 407 CONTINUED**

Description	2010 Actual	2011 Actual	2012 Amended	2013 Adopted
<b><u>Revenue/Transfers In</u></b>				
Fund 402 - Public Facilities DIF	60,593	141,408	19,261	50,228
Fund 403 - Transportation DIF	590	19,725	14,637	43,663
Fund 404 - Parkland DIF	696	58,012	54,739	53,900
Fund 405 - Water Improvement DIF	21,351	16,144	43,554	108,357
Fund 406 - Sewer Improvement DIF	173,166	20,869	87,653	442,523
Fund 407 - Storm Drain DIF	4,147	35,740	28,107	50,980
<b>Total Revenue/Transfers In</b>	<b>260,543</b>	<b>291,898</b>	<b>247,951</b>	<b>749,651</b>
<b><u>Expenditures/Transfers Out</u></b>				
Fund 402 - Public Facilities DIF	-	85,885	96,864	5,000
Fund 403 - Transportation DIF	-	-	-	5,300
Fund 404 - Parkland DIF	10,100	43,400	2,200	5,000
Fund 405 - Water Improvement DIF	828,700	7,000	60,000	65,200
Fund 406 - Sewer Improvement DIF	112,248	312,248	129,248	357,776
Fund 407 - Storm Drain DIF	12,000	12,000	-	5,200
<b>Total Expenditures/Transfers Out</b>	<b>963,048</b>	<b>460,533</b>	<b>288,312</b>	<b>443,476</b>

**CITY OF FILLMORE  
2013 ADOPTED BUDGET**

**Developer Impact Fees Funds**

Account Number	Account Description	2010 Actual	2011 Actual	2012 Amended	2013 Adopted
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<b>FUND 402 PUBLIC FACILITIES DIF</b>					
<b>Revenue</b>					
402-0000-0303-192	Develop Impact Fee-City	27,652	26,936	8,630	11,033
402-0000-0303-193	Develop Impact Fee -Fire	13,826	13,468	4,315	12,000
402-0000-0303-194	Develop Impact Fee-Police	6,636	5,856	1,876	5,220
402-0000-0303-195	Develop Impact Fee-Library	11,999	12,297	3,940	10,950
402-0000-0303-196	Dev Impact Fee-Fire Substation	-	-	-	11,025
402-0000-0306-050	Interest Earnings	480	578	500	-
402-0000-0311-399	Prior Period Adjustment	-	82,273	-	-
<b>Total Revenue 402</b>		<b>60,593</b>	<b>141,408</b>	<b>19,261</b>	<b>50,228</b>
<b>Expenditures/Transfers Out</b>					
<b>Expenditures</b>					
402-4534-0021-249	Developer Fees Update	-	-	-	5,000
<b>Total Expenditures</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>5,000</b>
<b>Transfers Out</b>					
402-8500-0000-808	Transfer Out - Fire Truck Lease	-	85,885	96,864	-
<b>Total Transfers Out</b>		<b>-</b>	<b>85,885</b>	<b>96,864</b>	<b>-</b>
<b>Total Expenditures/Transfers 402</b>		<b>-</b>	<b>85,885</b>	<b>96,864</b>	<b>5,000</b>

<b>FUND 403 TRANSPORTATION DIF</b>					
<b>Revenue</b>					
403-0000-0303-195	Developer Impact Fee-Transport	-	15,909	14,637	37,419
403-0000-0303-200	Co Vta Reciprocal Traffic Agre	392	3,556	-	4,000
403-0000-0306-050	Interest Earnings	198	260	-	-
403-0000-0306-051	Interest Earnings - Loan	-	-	-	2,244
<b>Total Revenue 403</b>		<b>590</b>	<b>19,725</b>	<b>14,637</b>	<b>43,663</b>
<b>Expenditures/Transfers Out</b>					
<b>Expenditures</b>					
403-4534-0021-249	Developer Fee Update	-	-	-	5,000
<b>Total Expenditures</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>5,000</b>
<b>Transfers Out</b>					
403-8500-4208-101	Transfer Out - Central Sup Loan Ac	-	-	-	300
<b>Total Transfers Out</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>300</b>
<b>Total Expenditures/Transfers 403</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>5,300</b>

**CITY OF FILLMORE  
2013 ADOPTED BUDGET**

**Developer Impact Fees Funds**

Account Number	Account Description	2010 Actual	2011 Actual	2012 Amended	2013 Adopted
<b>FUND 404 PARKLAND DIF</b>					
<b>Revenue</b>					
404-0000-0303-196	Develop Impact Fee-Parks	-	57,160	53,200	53,200
404-0000-0306-050	Interest Earnings	696	852	1,539	700
	<b>Total Revenue 404</b>	<b>696</b>	<b>58,012</b>	<b>54,739</b>	<b>53,900</b>
<b>Expenditures/Transfers Out</b>					
<b>Expenditures</b>					
404-4534-0021-249	Developer Fees Update	-	-	-	5,000
	<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,000</b>
<b>Transfers Out</b>					
404-8500-0000-464	Transfer Out - 2 Rivers Pk Bike Pat	2,200	2,200	-	
404-8500-0000-472	Transfer Out - Pole Creek Bike Patl	-	7,500	-	
404-8500-0000-474	Transfer Out - BTA Bike Path	5,900	31,500	-	
404-8500-4534-101	Transfer Out - GF Engineering	2,000	2,200	2,200	
	<b>Total Transfers Out</b>	<b>10,100</b>	<b>43,400</b>	<b>2,200</b>	<b>-</b>
	<b>Total Expenditures/Transfers 404</b>	<b>10,100</b>	<b>43,400</b>	<b>2,200</b>	<b>5,000</b>

**CITY OF FILLMORE  
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**Developer Impact Fees Funds**

Account Number	Account Description	2010 Actual	2011 Actual	2012 Amended	2013 Adopted
<b>FUND 405 WATER DIF</b>					
<b>Revenue</b>					
405-0000-0303-197	Develop Impact Fee-Water	17,647	16,993	43,554	106,917
405-0000-0306-050	Interest Earnings	3,704	(849)	-	300
405-0000-0306-051	Interest Earnings - Loan	-	-	-	1,140
	<b>Total Revenue 405</b>	<b>21,351</b>	<b>16,144</b>	<b>43,554</b>	<b>108,357</b>
<b>Expenditures/Transfers Out</b>					
<b>Expenditures</b>					
405-4534-0021-249	Developer Fee Update	-	-	-	5,000
405-4534-0021-251	Water DIF/Design Water Tran Ma	5,000	-	-	-
	<b>Total Expenditures</b>	<b>5,000</b>	<b>-</b>	<b>-</b>	<b>5,000</b>
<b>Transfers Out</b>					
405-8500-4208-101	Transfer Out - Cent Supp Loan Adr	-	-	-	200
405-8500-0302-952	Transfer Out - Water Fd-Debt Svc	-	-	60,000	60,000
405-8500-0000-453	Transfer Out - Well # 9 Drilling	749,700	-	-	-
405-8500-4534-101	Transfer Out - GF Engineering	74,000	7,000	-	-
	<b>Total Transfers Out</b>	<b>823,700</b>	<b>7,000</b>	<b>60,000</b>	<b>60,200</b>
	<b>Total Expenditures/Transfers 405</b>	<b>828,700</b>	<b>7,000</b>	<b>60,000</b>	<b>65,200</b>

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<b>FUND 406 SEWER DIF</b>					
<b>Revenue</b>					
406-0000-0303-198	Develop Impact Fee-Sewer	172,510	19,581	86,639	232,227
406-7209-0303-198	Dev Imp Fee-Hearthstone Prepaid	-	-	-	203,028
406-0000-0306-050	Interest Earnings	656	1,288	1,014	2,000
406-0000-0306-051	Interest Earnings - Loan	-	-	-	5,268
	<b>Total Revenue 406</b>	<b>173,166</b>	<b>20,869</b>	<b>87,653</b>	<b>442,523</b>
<b>Expenditures/Transfers Out</b>					
<b>Expenditures</b>					
406-4534-0021-249	Developer Fee Update	-	-	-	5,000
	<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,000</b>
<b>Transfers Out</b>					
406-8500-0000-301	Transfer Out - Sewer	-	200,000	40,000	60,000
406-8500-7209-301	Transfer Out - Hearthstone Prepaid	-	-	-	203,028
406-8500-4208-101	Transfer Out - Cent Sup Loan Adm	-	-	-	500
406-8500-4534-101	Transfer-Out - GF Engineering	23,000	23,000	-	-
406-8500-7401-805	Transfer-Out - State WWTP Loan	89,248	89,248	89,248	89,248
	<b>Total Transfers Out</b>	<b>112,248</b>	<b>312,248</b>	<b>129,248</b>	<b>352,776</b>
	<b>Total Expenditures/Transfers 406</b>	<b>112,248</b>	<b>312,248</b>	<b>129,248</b>	<b>357,776</b>

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**FUND 407 STORM DRAIN DIF**

**Revenue**

407-0000-0303-199	Dev Impact Fee-Storm Drain	3,578	35,052	26,751	48,981
407-0000-0306-050	Interest Earnings	569	688	1,356	583
407-0000-0306-051	Interest Earnings - Loan	-	-	-	1,416
<b>Total Revenue 407</b>		<b>4,147</b>	<b>35,740</b>	<b>28,107</b>	<b>50,980</b>

**Expenditures/Transfers Out**

**Expenditures**

407-4534-0021-249	Developer Fees Update	-	-	-	5,000
<b>Total Expenditures</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>5,000</b>

**Transfers Out**

407-8500-4208-101	Transfer Out - Cent Sup Loan Adm	-	-	-	200
407-8500-4534-101	Transfer Out - GF Engineering	12,000	12,000	-	-
<b>Total Transfers Out</b>		<b>12,000</b>	<b>12,000</b>	<b>-</b>	<b>200</b>
<b>Total Expenditures/Transfers 407</b>		<b>12,000</b>	<b>12,000</b>	<b>-</b>	<b>5,200</b>

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