

City of Coachella Development Impact Fees Annual Report 2021

Park Land Impact Fee (Fund 120)

Description - Providing necessary Parkland and Open-Space to meet the needs of new residential construction

Fee - Single Family Units - \$3,056.94

- Multi-Family Units - \$2,567.83

Account Description		Beginning Fund Balance	FY 2020-2021	Ending Fund Balance
Revenues & Other Sources				
Developer fees			353,231	
Investment earnings (loss)			(21,188)	
Total Sources			\$ 332,043	
Expenditures & Other Uses				
Total Uses			\$ -	
Total Available		\$ (1,657,924)	\$ 332,043	\$ (1,325,881)

Public Facilities

Current Year Expenditures		Cost FY 2020-2021	DIF Funded	% DIF Funded
Total		\$ -	\$ -	

Total Facility Expenditures	Est. Facility Cost	Complete	DIF Funded	% DIF Funded
Total	\$ -		\$ -	

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Library Facilities Impact Fee (Fund 121)

Description - provide library access to books, internet, and other reading and learning materials to a growing residential population.

Fees - Single Family Units - \$577.88
 - Multi-Family Units - \$485.42

Account Description	Beginning Fund Balance	FY 2020-2021	Ending Fund Balance
Revenues & Other Sources			
Developer fees		149,209	
Investment earnings (loss)		(3,351)	
Total Sources		\$ 145,857	
Expenditures & Other Uses			
Interest expense ¹		2,988	
Total Uses		\$ 2,988	
Total Available	\$ (12,103,223)	\$ 142,869	\$ (11,960,354)

Public Facilities

Current Year Expenditures	Cost FY 2020-2021	DIF Funded	% DIF Funded
Total	\$ -	\$ -	

Total Facility Expenditures	Est. Facility Cost	Complete	DIF Funded	% DIF Funded
Total	\$ -		\$ -	

¹ As of June 30, 2021, outstanding interfund loans of \$1,038,106 were owed to the General Fund. The interfund loans will be repaid when impact fee revenues become available, with interest set at the Local Agency Investment Fund (LAIF) rate of return.

Note: On September 13, 2016 the City issued Lease Revenue Bonds, Series 2016 in the amount of \$12,150,000 payable over 30 years for the construction of a new library. As of June 30, 2021, the outstanding balance was \$10,922,417. These bonds are reflected as a long-term liability of this fund.

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Bus Shelter Impact Fee (Fund 123)

Description - To provide sufficient bus shelters at designated bus stops to accommodate transit expansion.

- Fee - Residential - \$85/unit
 - Hotel/Motel - \$85/Rm
 - Office - \$99/1,000sq.ft.
 - Retail - \$85/1,000sq.ft.
 - Restaurant/Gaming - \$106/1,000sq.ft.
 - Gasoline - \$118/1,000sq.ft.
 - Open Uses - \$126/Acre

Account Description		Beginning Fund Balance	FY 2020-2021	Ending Fund Balance
Revenues & Other Sources				
Investment earnings (loss)			(337)	
Total Sources			\$ (337)	
Expenditures & Other Uses				
Total Uses			\$ -	
Total Available		\$ 246,033	\$ (337)	\$ 245,696

Public Facilities

Current Year Expenditures		Costs FY 2020-2021	DIF Funded	% DIF Funded
Total		\$ -	\$ -	

Current Year Expenditures	Est. Facility Cost	Complete	DIF Funded	% DIF Funded
Total	\$ -		\$ -	

Note: The Bus Shelter Fee has not been charges to developers since Fiscal Year 2013 and is no longer considered a DIF fee of the City.

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Park Improvement Impact Fee (Fund 126)

Description - provide sufficient park facilities and equipment for additional residents.

Fees - Single Family Residential - \$6,480.35/unit
 - Multi-Family Residential - \$5,443.49/unit

Account Description	Beginning Fund Balance	FY 2020-2021	Ending Fund Balance
Revenues & Other Sources			
Developer fees		1,158,831	
Investment earnings (loss)		(2,936)	
Total Sources		\$ 1,155,895	
Expenditures & Other Uses			
Interest expense ¹		5,704	
Contribution adjustment ²		537,500	
Total Uses		\$ 543,204	
Total Available	\$ (1,098,604)	\$ 612,691	\$ (485,913)

Public Facilities

Current Year Expenditures	Costs FY 2020-2021	DIF Funded	% DIF Funded
Total	\$ -	\$ -	

Total Facility Expenditures	Est. Facility Cost	Complete	DIF Funded	% DIF Funded
Total	\$ -		\$ -	

¹ As of June 30, 2021, the Park Improvement Impact Fee fund has an outstanding interfund loan of \$67,631 due to the General Fund. The interfund loans will be repaid when impact fee revenues become available, with interest set at the Local Agency Investment Fund (LAIF) rate of return.

² The City agreed to reimburse Park Fees to a developer as part of a settlement agreement in 2012 for the Vista Escondida development. Residential units were completed in the current fiscal year leading to these adjustments.

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Street & Transportation Impact Fee (Fund 127)

Description - To provide for street improvements based on trip demand placed on the road system by new development. This fee includes streets, bridges, interchanges, and grade separations.

Fees -

Residential

Single Family Residential - \$3,357.48

Multi-Family Residential - \$1,738.69

Non-Residential Construction

Commercial - \$4.62/sq.ft.

Office - \$5.46/sq.ft.

Industrial - \$3.75/sq.ft.

Account Description	Beginning Fund Balance	FY 2020-2021	Ending Fund Balance
Revenues & Other Sources			
Developer fees		738,932	
Transfer in ¹		130,615	
Investment earnings (loss)		(6,979)	
Total Sources		\$ 862,568	
Expenditures & Other Uses			
Adjustment to fee revenue ²		223,593	
Transfers out - CIP fund		74,780	
Reimbursement ³		70,000	
Total Uses		\$ 368,373	
Total Available	\$ (791,111)	\$ 494,195	\$ (296,916)

Public Facilities

Current Year Expenditures	Costs FY 2020-2021	DIF Funded	% DIF Funded
Ave 50 Bridge/Whitewater (ST-69)	5,257	2,496	47.48%
Avenue 50 Interchange (ST-81)	48,651	7,857	16.15%
50 Widening Project (ST-93)	166,297	41,574	25.00%
Ave 50 Extension (ST-98)	218,812	6,852	3.13%
Ave 48 Widening Proj (ST-78)	19,022	19,022	100.00%
Total	\$ 458,040	\$ 77,801	

Total Facility Expenditures	Est. Facility Cost	Complete	DIF Funded	% DIF Funded
Ave 50 Bridge/Whitewater (ST-69)	52,365,000	2%	17,369	0%
Avenue 50 Interchange (ST-81)	54,928,767	3%	14,735	0%
50 Widening Project (ST-93)	3,693,750	18%	96,608	3%
Ave 50 Extension (ST-98)	2,765,773	83%	208,505	8%
Ave 48 Widening Proj (ST-78)	3,942,977	100%	682,934	17%
Total	\$ 117,696,267		\$ 1,020,151	

¹During fiscal 2021, the Bridge and Grade Separation Fund and Traffic Safety fund with balances of \$90,747 and \$39,868 respectively were closed and combined within the Street & Transportation Impact Fee Fund.

² The City made adjustments to previously recorded permits. The previously entered valuations were entered based on initial project estimates that were later modified as certain portions of the development were not completed.

³ A City traffic signal was installed as part of a commercial development. The City reimbursed the developer for the cost of installing the City traffic signal.

City of Coachella Development Impact Fees Annual Report 2021

Police Facilities Impact Fee (Fund 128)

Description - To provide police facilities and service equipment for increased police needs from expected community growth.

Fees -

Residential
 Single Family - \$306.54/unit
 Multi-Family - \$257.49

Non-
 Commercial - \$23.22/1,000sq.ft.
 Office - \$30.57/1,000sq.ft.
 Industrial - \$12.10/1,000sq.ft.

Account Description	Beginning Fund Balance	FY 2020-2021	Ending Fund Balance
Revenues & Other Sources Developer fees Investment earnings (loss)		79,483 (829)	
Total Sources		\$ 78,654	
Expenditures & Other Uses Adjustment to fee revenue ¹		883	
Total Uses		\$ 883	
Total Available	\$ 595,931	\$ 77,771	\$ 673,702

Public Facilities

Current Year Expenditures	Costs FY 2020-2021	DIF Funded	% DIF Funded
Total	\$ -	\$ -	

Total Facility Expenditures	Est. Facility Cost	Complete	DIF Funded	% DIF Funded
Total	\$ -		\$ -	

¹ The City made adjustments to previously recorded permits. The previously entered valuations were entered based on initial project estimates that were later modified as certain portions of the development were not completed.

City of Coachella Development Impact Fees Annual Report 2021

General Government Facilities Impact Fee (Fund 129)

Description - To provide general government facilities to serve a growing City population.

Fees -	<u>Residential</u> Single Family - \$2,357.61/unit Multi-Family - \$1,980.39/unit	<u>Non-Residential</u> Commercial - \$178.54/1,000sq.ft. Office - \$235.13/1,000sq.ft. Industrial - \$93.04/1,000sq.ft.
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Account Description	Beginning Fund Balance	FY 2020-2021	Ending Fund Balance
Revenues & Other Sources			
Developer fees		611,635	
Investment earnings (loss)		(907)	
Total Sources		\$ 610,728	
Expenditures & Other Uses			
Adjustment to fee revenue ¹		6,791	
Interest expense ²		25,539	
Debt service ³		106,515	
Total Uses		\$ 138,845	
Total Available	\$ (4,879,990)	\$ 471,883	\$ (4,408,107)

Public Facilities

Current Year Expenditures	Cost FY 2020-2021	DIF Funded	% DIF Funded
Total	\$ -	\$ -	

Total Facility Expenditures	Est. Facility Costs	Complete	DIF Funded	% DIF Funded
Total	\$ -		\$ -	

¹ The City made adjustments to previously recorded permits. The previously entered valuations were entered based on initial project estimates that were later modified as certain portions of the development were not completed.

² As of June 30, 2021, outstanding interfund loans of \$4,408,666 were owed to the General Fund. The interfund loans will be repaid when impact fee revenues become available, with interest set at the Local Agency Investment Fund (LAIF) rate of return.

³ The General Government Facilities Impact Fee Fund has an outstanding note payable for the purchase of the Civic Center Facility. As of June 30, 2021 the balance of the note is \$906,183. The note requires monthly payments of \$8,876.26 (Principal and Interest). The note has an annual interest rate of 4%.

City of Coachella Development Impact Fees Annual Report 2021

Fire Facilities Impact Fee (Fund 130)

Description - To provide fire protection and medical services facilities and equipment.

Fees -

Residential

Single Family - \$1,750.03/unit

Multi-Family - \$1,470.02/unit

Non- Residential

Commercial - \$381.04/1,000sq.ft.

Office - \$501.80/1,000sq.ft.

Industrial - \$198.57sq.ft.

Account Description	Beginning Fund Balance	FY 2020-2021	Ending Fund Balance
Revenues & Other Sources			
Developer fees		734,594	
Investment Earnings (Loss)		(3,733)	
Total Sources		\$ 730,861	
Expenditures & Other Uses			
Adjustment to fee revenue ¹		14,633	
Transfers out - CIP project fund		69,466	
Total Uses		\$ 84,099	
Total Available	\$ 1,137,075	\$ 646,762	\$ 1,783,837

Public Facilities

Current Year Expenditures	Costs FY 2020-2021	DIF Funded	% DIF Funded
Fire Facilities Expansion (F7)	561,850	69,466	12%
Total	\$ 561,850	\$ 69,466	

Total Facility Expenditures	Est. Facility Cost	Complete	DIF Funded	% DIF Funded
Fire Facilities Expansion (F7)	7,584,794	10%	146,451	1.93%
Total	\$ 7,584,794		\$ 146,451	

¹ The City made adjustments to previously recorded permits. The previously entered valuations were entered based on initial project estimates that were later modified as certain portions of the development were not completed.

City of Coachella Development Impact Fees Annual Report 2021

Art in Public Places Impact Fee (Fund 131)

Description - To provide continued access to public art in the community as the community grows.

Fees -

- 1) One half of one percent for new commercial or industrial construction
- 2) One half of one percent for remodel or reconstruction of existing commercial or industrial property
- 3) One quarter of one percent for new residential subdivisions of two or more units
- 4) One quarter of one percent for new individual single family units constructed in an existing subdivision with a building permit over \$100,000 for that portion of the building permit valuation in excess of \$100,000

Account Description	Beginning Fund Balance	FY 2020-2021	Ending Fund Balance
Revenues & Other Sources Developer fees Investment earnings (loss)		128,223 (868)	
Total Sources		\$ 127,355	
Expenditures & Other Uses Adjustment to fee revenue ¹ Art works - murals		31,073 88,672	
Total Uses		\$ 119,745	
Total Available	\$ 214,502	\$ 7,610	\$ 222,112

Public Facilities

Current Year Expenditures	Costs FY 2020-2021	DIF Funded	% Funded with fee
Mural-Angel of the Desert	20,500	20,500	100%
Desert Tree Art Sculpture	20,000	20,000	100%
Total	\$ 40,500		

Total Facility Expenditures	Est. Facility Cost	Complete	DIF Funded	% Funded with fee
Mural-Angel of the Desert	20,500	100%	20,500	100%
Desert Tree Art Sculpture	20,000	100%	20,000	100%
Total	\$ 40,500		\$ 40,500	

¹ The City made adjustments to previously recorded permits. The previously entered valuations were entered based on initial project estimates that were later modified as certain portions of the development were not completed.

City of Coachella Development Impact Fees Annual Report 2021

Water Connection Fee (177)

Description - provide adequate water facilities to meet the demands of a growing residential and business population.

Fee - The Water System Backup Facilities Charges (Connection Fee) is \$3,948.17 per equivalent dwelling unit (EDU). The determination of EDUs is based on the number and size of water connections required.

Account Description	Beginning Fund Balance	FY 2020-2021	Ending Fund Balance
Revenues & Other Sources			
Developer Fees		780,444	
Investment Earnings (Loss)		(10,181)	
Total Sources		\$ 770,263	
Expenditures & Other Uses			
Adjustment to fee revenue ¹		262,049	
Total Uses		\$ 262,049	
Total Available	\$ 7,771,389	\$ 508,214	\$ 8,279,603

Public Facilities

Current Year Expenditures	Costs FY 2020-2021	DIF Funded	% DIF Funded
Total	\$ -	\$ -	

Total Facility Expenditures	Est. Facility Cost	Complete	DIF Funded	% DIF Funded
Total Anticipated Future Project	\$ -		\$ -	

¹ The City made adjustments to previously recorded permits. The previously entered valuations were entered based on initial project estimates that were later modified as certain portions of the development were not completed.

City of Coachella Development Impact Fees Annual Report 2021

Sanitary District Connection Fee (360)

Description - to provide adequate sanitation facilities to meet the demands of a growing residential and business population.

Fees - Equivalent Dwelling Units (EDU) are used to provide a common evaluation factor for all development types. One EDU is equal to one single family residential unit. Commercial developments are converted to "equivalent" residential units to facilitate the analysis. Residential development includes all detached homes, apartments units, vacation homes, or mobile homes. The Water System Backup Facilities Charges (Connection Fee) for residential units is \$4,141.56 per EDU. EDUs are determined based on the number and type of included fixtures.

Account Description	Beginning Fund Balance	FY 2020-2021	Ending Fund Balance
Revenues & Other Sources			
Developer fees		1,043,775	
Investment earnings (loss)		(6,998)	
Total Sources		\$ 1,036,777	
Expenditures & Other Uses			
Debt service ¹		1,505,256	
Adjustment to fee revenue ²		96,538	
Total Uses		\$ 1,601,793	
Total Available	\$ 5,245,377	\$ (565,016)	\$ 4,680,361

Public Facilities

Current Year Expenditures	Costs FY 2020-2021	DIF Funded	% DIF Funded
Total	\$ -	\$ -	

Total Facility Expenditures	Est. Facility Costs	Complete	DIF Funded	% DIF Funded
Total	\$ -		\$ -	

¹ On September 26, 2005 the Sanitary District entered into a loan agreement with the State of California Water Resources Control Board ("SWRCB") for \$23,658,615. The interest rate on this loan is 2.3%. The outstanding balance for the SWRCB loan at June 30, 2021 was in the amount of \$8,346,882.

² The City made adjustments to previously recorded permits. The previously entered valuations were entered based on initial project estimates that were later modified as certain portions of the development were not completed.