



1/7/2021

File #: 290-20 Item #: C.

Indian Wells City Council
Staff Report - Finance

January 7, 2021

Annual Developer Impact Fee Report

RECOMMENDATION:

Council **APPROVES** the Annual Developer Impact Fee Report submitted for Fiscal Year 2019-20.

BACKGROUND:

Within 180 days after the last day of the fiscal year, the City must report on the use of developer impact fees collected within the City. The City created separate funds to account for the collection of developer's fees.

The City remains in compliance pursuant to the conditions set forth in California Government Code Chapter 5, Section 66000. The attached schedules denote the expenditures to date and total revenues subject to the five-year limitation established by the California Government Code.

FISCAL IMPACT:

During fiscal year 2019-20, the City collected \$260,616 in developer fees which \$188,087 were used to fund a variety of capital projects including infrastructure improvements and public art projects. In some cases, developer fees are used to reimburse "advances" that come from other funds. Advances allow for the immediate construction of a public improvement rather than delaying the improvement project until the necessary developer fees are collected.

Park-in-Lieu fees

Park-in-Lieu fees are used for the construction of recreation and open spaces. In 2008, the City advanced the Park-in-Lieu fund \$1,636,083 for certain construction at the Golf Resort. The City collected \$82,504 in Park-in-Lieu fees during fiscal year 2019-20 to pay down the advance. On June 30, 2020, the remaining advance was \$1,142,983.

Citywide Public Improvement fees

Citywide Public Improvement fees are used for the acquisition and construction of general governmental capital improvement projects. In 2005, the City advanced the Citywide Public Improvement fund \$3,750,000 to construct a portion of the Miles Avenue Bridge Project. Since 2005, the City has collected \$2,999,565 for this purpose.

Art in Public Places fees

Art in Public Places fees are used to support public art and culture. During fiscal year 2019-20, the City completed construction of the public art project along Highway 111. The City collected \$26,283 in Art in Public Places fees during fiscal year 2019-20. From fiscal year 2017 to-date the City has expended \$610,663 on the Cook/Hwy 111 Entry Monuments project.

Highway 111 Circulation Improvement fees

Highway 111 Circulation Improvement fees are used to finance capital improvements along Highway 111. The City did not collect any Highway 111 Circulation Improvement fees during fiscal year 2019-20. These fees, when collected, are applied to pay down the advance of a previous Highway 111 landscape project. On June 30, 2020, the remaining advance was \$28,989.

ATTACHMENT:

1. Annual Developer Impact Fees Report

**City of Indian Wells
Park - in - Lieu Fees - Fund 314
As of June 30, 2020**

The fees collected by this fund are used for the acquisition, construction, and maintenance of parks, recreation and open space capital improvement projects. Fee Schedules are available in the Building Department.

PART 1

Cash Balance, Revenue, Expenditures, Ending Cash Balance

	06/30/20	06/30/19	06/30/18	06/30/17	06/30/16	Prior Years
Revenue	82,504	49,168	40,376	41,856	32,688	1,989,476
Interest			-	-	-	126,170
TOTAL REVENUE	82,504	49,168	40,376	41,856	32,688	2,115,646
Expenditures	-	-	-	-	-	3,505,221
Capital Reserve	-	-	-	-	-	-
Revenue Over (Under) Expenditures	82,504	49,168	40,376	41,856	32,688	(1,389,575)
Beginning Fund Balance	(1,225,487)	(1,274,655)	(1,315,031)	(1,356,887)	(1,389,575)	(1,428,847)
Ending Fund Balance	(1,142,983)	(1,225,487)	(1,274,655)	(1,315,031)	(1,356,887)	(1,389,575)

PART 2

Compliance With Government Code 66001

Projects:

	06/30/20	06/30/19	06/30/18	06/30/17	06/30/16	Prior Years
Community Development						9,480
GRIW Sand Trap Renovation						342,437
GRIW Greens						187,862
GRIW Landscape						302,027
GRIW Sprinkler Replacement						212,094
GRIW Equipment Acquisition						280,226
GRIW Course Construction						2,171,095
TOTAL	-	-	-	-	-	3,505,221
Expenditures to Date	3,505,221					

Expenditures to Date	Total Revenues Subject to 5 yr Limitation Through 6/30/15	Excess Expenditures=In Compliance (Under) Expenditures=Non-Compliance As of 6/30/20
3,505,221	2,115,646	1,389,575

City of Indian Wells
Citywide Public Improvement Fee - Fund 315
As of June 30, 2020

The fees collected by this fund are used for the acquisition and construction of general governmental capital improvement projects.
Fee Schedules are available in the Building Department.

PART 1

Cash Balance, Revenue, Expenditures, Ending Cash Balance

	06/30/20	06/30/19	06/30/18	06/30/17	06/30/16	Prior Years
Revenue	151,829	104,538	82,137	82,137	72,181	5,613,395
Interest	1,970	-	-	-	-	873,139
TOTAL REVENUE	153,799	104,538	82,137	82,137	72,181	6,486,534
Expenditures	79,300	102,049	84,626	82,137	72,181	6,486,533
Revenue Over (Under) Expenditures	74,499	2,489	(2,489)	-	-	(785,034)
Beginning Fund Balance	1	(2,488)	1	1	1	73,105
Ending Fund Balance	74,500	1	(2,488)	1	1	1

PART 2

Compliance With Government Code 66001

Projects:

	06/30/20	06/30/19	06/30/18	06/30/17	06/30/16	Prior Years
Civic Cntr Corp Yard						74,024
Civic Center Dev						18,465
Sheriff Sub Station						6,133
Add'l Bus Shelters						37,800
Emg. Generator						12,500
Council Cham. Modif.						16,371
ADA Upgrade-City Hall						2,847
Racquet Cl. Signal						21,322
Racquet Cl. Entrance						9,788
Hwy 111 Medians						22,301
City Hall Expansion						1,132,499
Civic Center Improvements						136,073
Miles Ave Bridge	79,300	104,538	82,137	82,137	72,181	2,579,272
Transfers Out						2,417,138
TOTAL	79,300	104,538	82,137	82,137	72,181	6,486,533
Expenditures to Date	6,906,826					

Expenditures to Date	Total Revenues Subject to 5 yr Limitation Through 6/30/15	Excess Expenditures=In Compliance (Under) Expenditures=Non-Compliance As of 6/30/20
6,906,826	6,486,534	420,292

**City of Indian Wells
 Art in Public Places - Fund 319
 As of June 30, 2020**

**The fees collected by this fund are used to support art and culture throughout the city.
 Fee Schedules are available in the Building Department.**

PART 1

Cash Balance, Revenue, Expenditures, Ending Cash Balance

	06/30/20	06/30/19	06/30/18	06/30/17	06/30/16	Prior Years
Revenue	26,283	15,092	25,169	324,426	24,185	1,069,401
Interest	4,741	5,602	1,287	2,683	5,474 *	160,167
TOTAL REVENUE	31,024	20,694	26,456	327,109	29,659	1,229,568
Expenditures	41,259	5,717	558,606	5,081	27,018	877,874
Revenue Over (Under) Expenditures	(10,235)	14,977	(532,150)	322,028	2,640	351,694
Beginning Fund Balance	159,189	144,212	676,362	354,334	351,694	399,143
Ending Fund Balance	148,954	159,189	144,212	676,362	354,334	351,694

PART 2

Compliance With Government Code 66001

Projects:

	06/30/20	06/30/19	06/30/18	06/30/17	06/30/16	Prior Years
Planning						186
Art study						3,029
Path of the Bighorn Ram Art						12,000
Grove Gate North						529
City Monuments						45
Civic Center Enhance.						98
Walk of Honor Memorial						326,416
Entrance Signs						80,809
Indian Wells Lane Fountains						65,800
Indian Wells Golf Resort						224,061
Cook/Hwy 111 Entry Monuments	41,259	5,717	558,606	5,081		-
Carl Bray Interpretive Exhibit					27,018	164,901
TOTAL	41,259	5,717	558,606	5,081	27,018	877,874
Expenditures to Date	1,515,556					

Expenditures to Date	Total Revenues Subject to 5 yr Limitation Through 6/30/15	Excess Expenditures=In Compliance (Under) Expenditures=Non-Compliance As of 6/30/20
1,515,556	1,229,568	285,988

**City of Indian Wells
 Highway 111 Circulation Improvement Fee - Fund 321
 As of June 30, 2020**

**The fees collected by this fund are used to finance Highway 111 capital improvement projects.
 Fee Schedules are available in the Building Department.**

PART 1

Cash Balance, Revenue, Expenditures, Ending Cash Balance

	<u>06/30/20</u>	<u>06/30/19</u>	<u>06/30/18</u>	<u>06/30/17</u>	<u>06/30/16</u>	<u>Prior Years</u>
Revenue	-	-	1,950	-	-	193,278
Interest	-	-	-	-	-	60,354
TOTAL REVENUE	-	-	1,950	-	-	253,632
Expenditures	-	-	-	-	-	284,571
Capital Reserve	-	-	-	-	-	-
Revenue Over (Under) Expenditures	-	-	1,950	-	-	(30,939)
Beginning Fund Balance	(28,989)	(28,989)	(30,939)	(30,939)	(30,939)	(31,914)
Ending Fund Balance	(28,989)	(28,989)	(28,989)	(30,939)	(30,939)	(30,939)

PART 2

Compliance With Government Code 66001

Projects:

	<u>06/30/20</u>	<u>06/30/19</u>	<u>06/30/18</u>	<u>06/30/17</u>	<u>06/30/16</u>	<u>Prior Years</u>
Hwy. 111 Landscape Replacement	-	-	-	-	-	283,963
Hwy. 111 Medians	-	-	-	-	-	48
Hwy. 111 Medians	-	-	-	-	-	560
TOTAL	-	-	-	-	-	284,571
Expenditures to Date	284,571					

<u>Expenditures to Date</u>	<u>Total Revenues Subject to 5 yr Limitation Through 6/30/15</u>	<u>Excess Expenditures=In Compliance (Under) Expenditures=Non-Compliance As of 6/30/20</u>
284,571	253,632	284,571