ATTACHMENT C

CITY OF SAN LEANDRO
ANNUAL DEVELOPMENT IMPACT FEE REPORT
PARK DEVELOPMENT FEE FUND - FUND 122
FISCAL YEAR 2024-25

		FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25
	Beginning Fund Balance	$ 1,241,628	$ 1,400,210	$ 2,139,408	$ 5,743,808	$ 6,046,328
	Revenues					
	Park Development Fees	159,945	788,446	3,618,284	117,667	491,433
	Interest Earnings	16,587	(31,298)	4,066	209,919	349,560
	Other	-	-	-	-	-
	Total Revenues	176,532	757,148	3,622,349	327,586	840,993
	Expenditures					
38-100	Administrative Internal Service Charges	17,950	17,950	17,950	25,065	25,066
	Total Expenditures	17,950	17,950	17,950	25,065	25,066
	Surplus / (Use of Fund Balance)	158,582	739,198	3,604,399	302,520	815,927
	Ending Fund Balance	$ 1,400,210	$ 2,139,408	$ 5,743,808	$ 6,046,328	$ 6,862,255
	Project Commitments as of 6/30/25					
62-126	Manor Park Front Play Area	$ 350,000	$ 350,000	$ -	$ -	$ -
62-131	Farrelly Pool Replacement	98,959	98,959	98,959	98,959	$ 98,959
62-132	Downtown Park Construction	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
62-133	Chabot Park Playground & Ampitheater	1,249,256	1,249,256	1,249,256	1,249,256	1,249,256
		27,620	27,620	27,620	-	-
62-141	Steven Taylor Sanctity of Life Memorial	-	-	-	-	140,678
	Total Committed Projects	$ 4,725,836	$ 4,725,836	$ 4,375,836	$ 4,348,215	$ 4,488,893
	Fund Balance:					
	Encumbered	$ -	$ -	$ -	$ -	$ -
	Commited	4,725,836	4,725,836	4,375,836	4,348,215	4,488,893
	Uncommitted	(3,325,625)	(2,586,427)	1,367,972	1,698,113	2,373,362
	Total Fund Balances	**$ 1,400,210**	**$ 2,139,408**	**$ 5,743,808**	**$ 6,046,328**	**$ 6,862,255**

Five-Year Revenue Test Using First In First Out Method

	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25
Available Revenue - Current Fiscal Year	$ 158,582	$ 739,198	$ 3,604,399	$ 302,520	$ 815,927
Available Revenue - Prior Fiscal Year (2 year old funds)	746,035	158,582	739,198	3,604,399	302,520
Available Revenue - Prior Fiscal Year (3 year old funds)	162,894	746,035	158,582	739,198	3,604,399
Available Revenue - Prior Fiscal Year (4 year old funds)	(738,750)	162,894	746,035	158,582	739,198
Available Revenue - Prior Fiscal Year (5 year old funds)	622,432	(738,750)	162,894	746,035	158,582
Available Revenue Greater Than Five Prior Fiscal Years	**449,018**	**1,071,450**	**332,700**	**495,594**	**1,241,628**
Total Available Revenue	**$ 1,400,211**	**$ 2,139,409**	**$ 5,743,808**	**$ 6,046,328**	**$ 6,862,256**