

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

ATTACHMENT C

		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	<u>176,532</u>	<u>757,148</u>	<u>3,622,349</u>	<u>327,586</u>	<u>840,993</u>
Expenditures						
38-100	Administrative Internal Service Charges	17,950	17,950	17,950	25,065	25,066
	Total Expenditures	<u>17,950</u>	<u>17,950</u>	<u>17,950</u>	<u>25,065</u>	<u>25,066</u>
	Surplus / (Use of Fund Balance)	158,582	739,198	3,604,399	302,520	815,927
Ending Fund Balance		<u>\$ 1,400,210</u>	<u>\$ 2,139,408</u>	<u>\$ 5,743,808</u>	<u>\$ 6,046,328</u>	<u>\$ 6,862,255</u>
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	<u>\$ 4,725,836</u>	<u>\$ 4,725,836</u>	<u>\$ 4,375,836</u>	<u>\$ 4,348,215</u>	<u>\$ 4,488,893</u>
Fund Balance:						
	Encumbered	\$ -	\$ -	\$ -	\$ -	\$ -
	Committed	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	<u>\$ 1,400,210</u>	<u>\$ 2,139,408</u>	<u>\$ 5,743,808</u>	<u>\$ 6,046,328</u>	<u>\$ 6,862,255</u>
Five-Year Revenue Test Using First In First Out Method						
	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	<u>\$ 1,400,211</u>	<u>\$ 2,139,409</u>	<u>\$ 5,743,808</u>	<u>\$ 6,046,328</u>	<u>\$ 6,862,256</u>