



Development Impact Fee Annual Report



For Fiscal Year Period Ending June 30, 2022

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Executive Summary

Development Impact Fees are fees imposed by a local government on new or proposed development projects to ensure public services and infrastructure will be sufficient to serve those new development projects. California state law requires local agencies, on an annual basis, to prepare a report on the status of their Development Impact Fee (DIF) program.

Mountain House Community Service District (MHCSD or CSD) currently collects the following two development impact fees: Transportation Improvement Fee (TIF) and Community Facilities Fee (CFF). The improvements in MHCSD are primarily developer constructed. While the fee revenues can be used by the CSD to build improvements, they are largely used as a reimbursement mechanism for developers who fund the construction of the improvements.

The following sections will provide the legal context for this annual report, a summary description of each of the Mountain House CSD's development fees, and an accounting snapshot including revenues collected and expenditures for each of those funds in Fiscal Year (FY) 21/22 (July 1, 2021 through June 30, 2022).



Figure 1 –MHCSD Town Hall



Section 1 - Requirements of Mitigation Fee Act (AB1600)

The Mitigation Fee Act (Act), commonly known as Assembly Bill 1600 (AB1600), was adopted by the state of California in 1987 and created Section 66000 et. seq. of the Government Code. AB1600 was enacted to ensure that new development mitigates its impact on the jurisdiction's infrastructure.

AB1600 requires that agencies report annually on the fees collected and the use of those fees. The requirements are:

1. A brief description of the type of fee in the account or fund.
2. The amount of the fee.
3. The beginning and ending balances in each fee account.
4. The amount of fees collected and interest earned during the preceding year.
5. Identification of each public improvement on which fees were expended and the amount expended on each improvement, including the total percentage of the cost of improvements funded with the fees.
6. An identification of an approximate date by which the construction of the public improvement will commence if the local agency determines that sufficient funds have been collected to complete financing on an incomplete public improvement and the public improvement remains incomplete.
7. A description of any interfund transfers or loans, including a description of the public improvement on which the transferred or loaned fees will be expended, the interest that the account will receive for the loan and the date on which the loan will be repaid.
8. Identification of any refunds made once determined that sufficient monies have been collected to fund fee-related projects.

In addition, every five years, agencies must make the following findings with respect to funds remaining unexpended, whether committed or uncommitted:

1. Identify the purpose to which the fee is to be put.
2. Demonstrate a reasonable relationship between the fee and the purpose for which it is charged.
3. Identify all sources and amounts of funding anticipated to complete financing of incomplete improvements in the fee program.
4. Designate the approximate dates on which the funding is expected to be deposited into the appropriate account or fund.

This report does not include the five-year reporting requirements.



Section 2 – Overview of Development Impact Fees

Fund 301: Transportation Improvement Fee (TIF)

Requirement 1. Brief description of the type of fee in the account or fund.

New development within the community should fund the costs of the transportation improvements required to serve the new development. In order to implement the goals and objectives of the master specific plan for the community regarding transportation improvements, and to mitigate the impact of new development within the community and the surrounding areas, certain transportation improvements must be designed and constructed. The Mountain House Board of Directors has determined that a Transportation Improvement Fee (TIF) is needed to finance these transportation improvements and to pay the development's fair share of the costs of improvements outside of the boundaries of the community.

Requirement 2. Amount of the fee.

The TIF for FY 21/22 are summarized in Table 1.

Table 1: Transportation Improvement Fee by Land Use and Facility Type

Type	Description	TIF 07/01/21 ¹
Residential		(per du)
R-VL	SF Very Low Density	\$ 13,746
R-L	SF Low Density	\$ 13,746
R-M	SF Medium Density	\$ 13,746
R-MH	SF Medium High Density	\$ 10,386
R-H	High Density Housing ²	\$ 9,622
R-H	High Density Senior Housing	\$ 1,527
Commercial		(per k sf)
C/N	Neighborhood Commercial	\$ 17,107
C/C	Community Commercial	\$ 17,107
C/G	General	\$ 17,107
C/O	Office	\$ 14,969
CFS	Freeway Commercial ³	\$ 18,634
MX	Non Residential Mixed Use	\$ 13,746
Industrial		(per k sf)
I/L	Limited Industrial (N. of Byron)	\$ 10,844
I/L	Limited Industrial (S. of Byron)	\$ 21,383
I/G	General Industrial	\$ 7,942

Notes:

1) All fees include 3% administrative costs.

2) Includes town center residential (200 du).

3) Assumes a mix of uses that could include motels, gas stations, fast food and convenience stores. Estimated trip generation factors reflect an average rate for each respective land use.



Fund 302: Community Facilities Fee (CFF)

Requirement 1. Brief description of the type of fee in the account or fund.

New development within the community should fund the costs of the community facilities required to serve new development. In order to implement the goals and objectives of the master specific plan for the community regarding community facilities, and to mitigate the impact of development within the community and surrounding areas, certain community facilities must be designed and constructed. The Mountain House Board of Directors has determined that a Community Facilities Fee (CFF) is needed in order to finance these public improvements.

Requirement 2. Amount of the fee.

The CFF for FY 21/22 are summarized in Table 2.

Table 2: Community Facilities Fee by Land Use and Facility Type

Land Use	Park Facilities Fee ^{1, 2}	Library Facilities Fee ^{1, 2}	Public Safety & Admin. Fee ^{1, 2}	07/01/21 CFF ^{1, 2}
Residential	(Per DU)	(Per DU)	(Per DU)	(Per DU)
Very-Low Density (R/VL)	\$ 15,252	\$ 1,405	\$ 4,311	\$ 20,967
Low Density (R/L)	\$ 15,232	\$ 1,403	\$ 4,305	\$ 20,941
Medium Density (R/M)	\$ 13,182	\$ 1,214	\$ 3,726	\$ 18,121
Medium High Density (R/MH)	\$ 9,765	\$ 899	\$ 2,760	\$ 13,424
Senior Housing (R/MH, R/H)	\$ 9,765	\$ 899	\$ 2,760	\$ 13,424
High Density (R/H, M/X) ³	\$ 9,765	\$ 899	\$ 2,760	\$ 13,424
Non-Residential			(Per 1,000 SF of Building)	(Per 1,000 SF of Building)
Commercial (C/N, C/C, C/G)	N/A	N/A	\$ 1,498	\$ 1,498
Freeway Service Commercial (C/FS)	N/A	N/A	\$ 1,117	\$ 1,117
Office Commercial (C/O)	N/A	N/A	\$ 1,573	\$ 1,573
Mixed Use (M/X)	N/A	N/A	\$ 613	\$ 613
Limited Ind, NOB (I/L)	N/A	N/A	\$ 954	\$ 954
Limited Ind, SOB (I/L)	N/A	N/A	\$ 1,127	\$ 1,127
General Industrial (I/G)	N/A	N/A	\$ 488	\$ 488
Institutional (P)	N/A	N/A	\$ 350	\$ 350

Notes:

1) All costs include a 3% admin. markup.

2) Cost of land is not included in the fee calculation.

3) The land use of high density residential includes 200 units from mixed use town center.



Section 3 – Description of Current Development Impact Fee Program

The following section provides a description of each of the development impact fees MHCS D collects.

Fund 301: Transportation Improvement Fee (TIF)

On April 11, 2000, by Board Order B-00-439, the San Joaquin Board of Supervisors adopted the TIF for the Mountain House Community. The TIF was established through the report “Mountain House Transportation Improvement Fee”, prepared by OpTrans Inc., dated March 19, 2000 (TIF Technical Report) and was based on the Condor Earth Technology’s Report, "GIS Cost Analysis Major Roadway Costs for the Mountain House Traffic Impact Fee", dated June 4, 1999. The Condor report provided detailed cost estimates for each of the proposed roadway improvements.

The TIF finances the construction of the transportation improvements within the community as well as the fair share of transportation obligations in other jurisdictions that are required to implement the Mountain House Master Plan (Master Plan) and California’s Environmental Impact Report (EIR) mitigation measures. These improvements include arterial and collector roadways, transit equipment, transit facilities, roadway landscaping, street lighting, street signage, sound walls, signalization, medians, and bridges. Also included are entries, rail crossings, interchanges, overpasses, and park and ride lots, to the extent that they are within or immediately adjacent to Mountain House and required to implement the Mountain House Master Plan. The fees also fund the Mountain House CSD share of regional roadways both within and outside of the CSD Sphere of Influence. The TIF is being implemented pursuant to, but not limited to, the Master Plan, Public Financing Plan, Specific Plans, Project Reimbursement Agreements, all resolutions, and ordinances.

The TIF can be used by the CSD to build improvements or as a reimbursement mechanism for developers who fund the construction of the transportation improvements. Developers may receive reimbursement for facilities they construct. The developers are required to submit their project construction documents and go through a project cost certification process. The project must be certified and accepted by the CSD prior to reimbursement through the Developer Reimbursement program which is implemented on a “first-in-time” priority basis.

On January 23, 2003, by Resolution Number R-03-52, the updated TIF Fees were adopted by the Board of the Mountain House CSD. In 2019, Harris & Associates (Harris) reassessed and updated the TIF facilities, costs and fees. The updated fees were adopted by the Board at the April 10, 2019 board meeting. The fees were then updated in July 2020 using the Engineering News Record (ENR) 20-City Construction Cost Index (CCI) as a basis of escalation. In 2020, Harris completed an annual update of the TIF that incorporated updated road cost and all cost certifications finalized to date. In addition, an ENR was applied to other project costs as appropriate. The analysis also updated the remaining number of permits, fund balances, and outstanding credit balances, based on information provided by the CSD. The fees were then updated in July 2021 using the ENR 20-City CCI as a basis of escalation. Harris is currently working on an update of the TIF that will incorporate an updated traffic analysis, updated road cost, and all cost certifications finalized to date. The update will be adopted in 2023.



Fund 302: Community Facilities Fee (CFF)

On August 22, 2000, by Resolution Number R-00-435 the San Joaquin Board of Supervisors adopted the CFF. This fee finances the construction of community facilities required to implement the Master Plan including park facilities, library facilities, and public safety and administration facilities. The CFF was calculated based on the costs developed in the “Mountain House Community Services District (CSD) Community Facilities Fees Technical Report” prepared by Economic & Planning Systems, Inc. dated July 2000 (CFF Technical Report).



Figure 2 –MHCS Central Community Park

The CFF can be used by the CSD to build improvements or as a reimbursement mechanism for developers who fund the construction of the community facilities improvements. Developers may receive reimbursement for facilities they construct. The developers are required to submit their project construction documents and go through a project cost certification process. The project must be certified and accepted by the CSD prior to reimbursement through the Developer Reimbursement program which is implemented on a “first-in-time” priority basis. The CFF is being implemented pursuant to, but not limited to, the Master Plan, Public Financing Plan, Specific Plans, Project Reimbursement Agreements, all resolutions, and ordinances.

On January 23, 2003, by Resolution Number R-03-53, the updated CFF Fees were adopted by the Board of the Mountain House CSD. In 2019, Harris reassessed and updated the CFF facilities, costs, and fees. The updated fees were adopted by the Board at the April 10, 2019 board meeting. The fees were then updated in July 2020 using the Engineering News Record (ENR) 20-City Construction Cost Index (CCI) as a basis of escalation. In 2020, Harris completed an annual update of the CFF that incorporated the final cost for the Town Hall and Library, updated park costs, updated corporation yard costs, and all cost certifications finalized to date. In addition, an ENR CCI, ENR Building Cost Index (BCI), and the Consumer Price Index (CPI) was applied to other project costs as appropriate. The analysis also updated the remaining number of permits, fund balances, and outstanding credit balances, based on information provided by the CSD. The fees were then updated in July 2021 using the ENR 20-City CCI as a basis of escalation. Harris is currently working on an update of the CFF that will incorporate updated costs and all cost certifications finalized to date. The update is expected to be adopted in 2023.



Section 4 - Development Impact Fee Fund Summary

Requirement 3. Beginning and ending balance in the account or fund.

Table 3 summarizes the beginning and ending fund balances for both the TIF and CFF for FY 21/22.

Requirement 4. Amount of fees collected and the interest earned during the previous year.

Table 3 summarizes the fees collected and the interest earned for both the TIF and CFF during FY 21/22.

Table 3 is shown on the following page.



Table 3: Development Impact Fee Fund Summary

Description	Fund No.	Transportation Improvement	Community Facilities Fee
		301	302
Starting Balance July 1, 2021 ¹		\$ 2,355,638	\$ 8,276,418
Interfund Loan ²		-	(891,000)
Computer/Vehicles ³		-	(339,036)
Restricted Cash & Investments		(7,450)	-
Adjusted Fund Balance⁴		\$ 2,348,188	\$ 7,046,382
REVENUES			
Fees Collected		\$ 3,386,478	\$ 4,323,520
Impact Fee Interest		(256,710)	49,647
Bond Proceeds		56,637,797	-
Fair Market Adjustment ⁵		284,927	-
Other Interest		-	-
Other Revenues		-	-
Total Revenues		\$ 60,052,492	\$ 4,373,167
EXPENDITURES			
Debt Service ⁶		\$ (1,800,608)	\$ -
Reimbursement to Developers ⁷		(55,727,620)	(2,653,800)
Total Expenditures		\$ (57,528,229)	\$ (2,653,800)
Transfers In ⁸		\$ -	\$ 4,407
Transfers Out		-	-
Net Fund Transfers		\$ -	\$ 4,407
Ending Balance June 30, 2022		\$ 4,872,451	\$ 8,770,156

1) Starting balance for July 1, 2021 matches the Annual Comprehensive Financial Report FY 2021-2022, but may not match the ending balance in the previous year's Annual Report as adjustments are made, similar to the adjustments shown below the starting balance.

2) Includes the interfund loan advance to Fund 202. An annual payment of \$297,000 was made in FY 21/22. The interfund loan has not been repaid yet, therefore the remaining balance is netted out of the fund balance.

3) A percentage of the CFF fee is set aside to fund vehicles and computers.

4) Adjusted fund balance available for TIF and CFF eligible expenses, reimbursements and facilities.

5) Current fair market value adjustment per GASB31.

6) Includes costs for legal counsel, interest expenses, and debt issue cost.

7) On October 19, 2021, the CSD concluded the successful offering of lease revenue bond, the proceeds of the bonds were used to retire a note payable to Trimark Communities, LLC for transportation improvements.

8) Includes the interest for the interfund loan advance from Fund 302 to Fund 202.



Section 5 - Project Expenditures

The TIF and CFF can be used by the CSD to build improvements or as a reimbursement mechanism for developers who fund the construction of the transportation improvements and community facility improvements. To date, the CSD has primarily used the CFF and TIF to reimburse developers for the construction of infrastructure. This section identifies the reimbursements to developers within each fund and the percentage of the reimbursement that was funded with fees. It also indicates whether sufficient funds have been identified to complete future certified reimbursements or projects and the approximate date by which the reimbursement or construction of the public improvement will commence if sufficient funds have been identified.

In FY 21/22, per the agreement for Sale and Assignment of Reimbursement Right, dated September 8, 2021, made between Trimark Communities LLC and the CSD, the CSD purchased the TIF reimbursement right from Trimark. The CSD sold bonds to pay off Trimark Communities, LLC. in the amount of \$55,727,620. The CSD pledged the TIF to secure repayment of the pledged notes payable in accordance with the terms of the Master Acquisition and Reimbursement Agreement. TIF revenue will be used to pay the annual principal amount of the Mountain House Financing Authority 2021 Lease Revenue Bonds, which according to the FY 21/22 Annual Comprehensive Financial Report, currently ranges from \$845,000 to \$2,765,000.

On October 19, 2021, the CSD concluded the successful offering of the \$49.69 million lease revenue bond – with approximately \$56 million of net proceeds. As stated previously, the proceeds of the bonds were used to retire a note payable to Trimark Communities, LLC for transportation improvements in the TIF. The bonded debt will be repaid from TIF collections paid with the issuance of building permits. With the retirement of the note payable to Trimark, the CSD assumed the balance of the Trimark's remaining TIF and annexation fee reimbursement rights. As properties are annexed and building permits are pulled, the CSD will have the priority right to reimbursement from those payments.

TIF fees are collected when building permits are issued. The CSD staff projects that, over time, TIF fees collected in future years will exceed the amount needed for annual debt service. While the establishment of a reserve is not required by the bond indenture, CSD staff felt it was prudent to establish a reserve for debt service payments to ensure that funds will be available if the fees in any year fall short. CSD staff recommended to the Board a reserve equivalent to 110% of the maximum annual debt service requirement. The maximum annual debt service will occur in FY 26/27 in the amount of \$2,878,600. The 110% reserve requirement would be \$3,166,460. The reserve could be funded using a variety of calculations and over varying periods of time.

On February 16, 2022, the District adopted the resolution approving the policies related to the Transportation and Annexation Fee Program, which stated that after the bond reserve is funded in compliance with the Debt Reserve Policy option in the resolution and above, the CSD authorizes the General Manager to distribute excess funds to developers (in the order of their repayment priority) if there is a benefit to the CSD. If the General Manager determines that there is no such benefit, the excess funds will be used to fund the bond reserve until the reserve is fully funded and then to reimburse the CSD's General Fund.



Fund 301: Transportation Improvement Fee (TIF)

Requirement 5. Identification of each public improvement for which fees were expended and the amount of expenditures, including the total percentage of the cost of the public improvement that was funded with fees.

Table 4 below shows the repayment of bond debt and the total reimbursements to developers for the TIF, by developer, for FY 21/22. As stated previously, annually the TIF will fund the annual debt service and bond reserve, after the bond reserve is funded in compliance with the Debt Reserve Policy option, excess funds will be reimbursed to developers (in the order of their repayment priority) if there is a benefit to the CSD. If the General Manager determines that there is no such benefit, the excess funds will be used to fund the bond reserve until the reserve is fully funded and then to reimburse the CSD's General Fund.

Requirement 6. An identification of an approximate date by which the construction of the public improvement will commence if the local agency determines that sufficient funds have been collected to complete financing on an incomplete public improvement and the public improvement remains incomplete.

Table 4 summarizes the planned future reimbursements from the TIF and the anticipated date of future reimbursement.

Table 4: Transportation Improvement Fee Project Expenditures

Developer Reimbursement / Debt Service	Amount	Fund 301 Expense FY 21-22	Fund 301 Future Expenditures ⁶	Approximate Date of Future Reimbursement	% Funded by Fee	Sufficient Funds to Complete Reimburse Developer? (Y/N)
Payment to Trimark ¹	\$ 55,727,620	\$ 55,727,620	\$ -	2021-22	100%	Y
Debt Issuance Costs ²	\$ 902,741	\$ 902,741	\$ -	2021-22	100%	Y
Debt Interest Expense ²	\$ 894,422	\$ 894,422	\$ -	2021-22	100%	Y
Other Expenses ³	\$ 3,445	\$ 3,445	\$ -	2021-22	100%	Y
Bond Repayments ⁴	N/A	N/A	\$ 56,637,797	TBD	100%	N
The Resmark Companies ⁵			\$ 15,254,430	TBD	100%	N
Mountain House Investors (MHI)			\$ 35,724,317	TBD	100%	N
Shea Homes	N/A	N/A	\$ 1,838,236	TBD	100%	N
GRAND TOTAL	\$ 57,528,229	\$ 57,528,229	\$ 109,454,780			

1) Per the agreement for sale and assignment of reimbursement right, dated September 8, 2021, made between Trimark Communities, LLC and MHCSD, MHCSD purchased the TIF reimbursement right from Trimark. MHCSD sold bonds to pay off the \$55,727,620 to Trimark.

2) Costs related to the issuance of the bond.

3) Other expenses include legal counsel.

4) On October 19, 2021, the CSD concluded the successful offering of the \$49.69 million lease revenue bond – with approximately \$56 million of the net proceeds of the bonds used to retire a note payable to Trimark Communities, LLC for transportation improvements in the TIF. The bonded debt will be repaid from TIF collections paid with the issuance of building permits.

5) Company was previously known as Mountain House Developers (MHD).

6) The TIF will fund the annual debt service and bond reserve, after the bond reserve is funded in compliance with the Debt Reserve Policy option, excess funds will be reimbursed to developers (in the order of their repayment priority) if there is a benefit to the CSD. If the General Manager determines that there is no such benefit, the excess funds will be used to fund the bond reserve until the reserve is fully funded and then to reimburse the CSD's General Fund.



TIF and CFF Reimbursements Owed

The TIF and CFF fees are based on the remaining project costs and the credit balances. Fee credits and reimbursements are granted to developers who build and dedicate facilities that are included in the TIF and CFF programs. In no case shall the developer be entitled to a credit or reimbursement that exceeds the cost of construction of the facility. Reimbursement from the TIF and CFF for the improvements identified in the TIF and CFF Technical Reports are to be available to the extent that funds are collected and available; no money from the general fund or other CSD funds may be used to reimburse the developer. The developer is required to submit all construction documentation for certification of costs and determination of the reimbursable/creditable amount. Table 5 shows the reimbursements still owed to developers as of June 30, 2022.

Table 5: Reimbursements Owed as of June 30, 2022

Developer	Transportation Improvement Fee (Fund 301)	Community Facilities Fee (Fund 302)
Trimark	\$ -	\$ -
The Resmark Companies ¹	\$ 15,254,430	\$ -
Mountain House Investors (MHI)	\$ 35,724,317	\$ -
Shea Homes	\$ 1,838,236	\$ -
Total	\$ 52,816,983	\$ -

1) Company was previously known as Mountain House Developers (MHD).

Generally, as funds are collected the CSD repays the reimbursements that are owed to developers consistent with the adopted policies and ordinances. If no reimbursements are owed at the time fees are collected, the CSD retains the funds until additional costs are certified and at that time, releases funds for reimbursement. For the TIF, funds are first used to repay the annual principal amount of bond debt and the bond reserve. As stated previously, on February 16, 2022, the CSD adopted the resolution approving the policies related to the Transportation and Annexation Fee Program, which stated that after the bond reserve is funded in compliance with the Debt Reserve Policy option in the resolution, the CSD authorizes the General Manager to then distribute excess funds to developers (in the order of their repayment priority) if there is a benefit to the CSD. If the General Manager determines that there is no such benefit, the excess funds will be used to fund the bond reserve until the reserve is fully funded and then to reimburse the CSD's General Fund. The CSD may also set aside funds for CSD related expenses or eligible projects.

A 3 percent administrative fee is collected that is used to fund development impact fee related expenses. Appendix A includes the list of remaining CFF and TIF projects.



Fund 302: Community Facilities Fee (CFF)

Requirement 5. Identification of each public improvement for which fees were expended and the amount of expenditures, including the total percentage of the cost of the public improvement that was funded with fees.

Table 6 below shows the total reimbursements to developers for construction of CFF eligible projects for FY 21/22.

Requirement 6. An identification of an approximate date by which the construction of the public improvement will commence if the local agency determines that sufficient funds have been collected to complete financing on an incomplete public improvement and the public improvement remains incomplete.

Table 6 summarizes the planned future expenditures for the CFF and the anticipated date of future reimbursements.

Table 6: Community Facilities Fee Project Expenditures

Developer Reimbursement	Amount	Fund 302 Expense FY 21-22	Fund 302 Future Expenditures	Approximate Date of Future Reimbursement	% Funded by Fee	Sufficient Funds to Complete Reimburse Developer? (Y/N)
Town Hall and Library ¹	\$ 2,653,800	\$ 2,653,800	\$ -	2021-22	100%	Y
Cordes Park ¹	\$ 3,112,852	\$ 3,112,852	\$ -	2022-23	100%	Y
Hansen Park ^{1,2}	\$ 1,430,541	\$ -	\$ 1,430,541	2022-23	100%	Y
Two Type 1 Fire Engines	\$ 1,945,399	\$ -	\$ 1,945,399	2022-23	100%	Y
Public Safety Equipment	\$ 140,000	\$ -	\$ 140,000	2022-23	100%	Y
Corporation Yard Phase 2 ³	\$ 5,571,258	\$ -	\$ 5,571,258	TBD	100%	Y
GRAND TOTAL	\$ 14,853,849	\$ 5,766,651	\$ 9,087,198			

1) Reimbursed to The Resmark Companies (previously known as Mountain House Developers).

2) Based on the second submittal for Hansen Park.

3) Estimated amount. The CFF Nexus Study is currently being updated. Based on 2020 Nexus Study.



Section 6 - Interfund Transfers and Loans

Requirement 7. Description of each interfund transfer or loan made from the account, including the public improvement on which the transferred or loaned fees will be expended, and when each will be repaid and the rate of interest the account will receive on the loan.

Transfers

Transfers In

Fund 302 had an interest payment transfer in for FY 21/22 in the amount of \$4,407 for the interfund loan based on the variable rates based on the Local Agency Investment Fund and a 10-year repayment schedule which started in September 2015. There were no transfers in for Fund 301.

Transfers Out

MHCSO did not have any transfers out for Fund 301 or Fund 302 for FY 21/22.

Loans

In September 2015, the Board approved a resolution for certificate of acceptance of a grant deed for fire station land and related improvements and appurtenances and agreed to purchase the community fire station. The CFF originally advanced \$2,970,000 to Fund 202, the special tax public safety fund, for the purchase of a community fire station. The total amount advanced of \$2,970,000 was made on August 11, 2015, and the outstanding balance is to be repaid by June 30, 2026 by Fund 202. Principal payments of \$297,000 are due annually starting FY 15/16. The outstanding principal is \$891,000, with an annual payment of \$297,000 in FY 21/22. Interest accrues annually on June 30 on the outstanding loan balance at the variable rates based on the Local Agency Investment Fund. As stated previously, interest of \$4,407 was paid during the year ended June 30, 2022.



Section 7 - Refunds

Requirement 8. Identification of any refunds made once determined that sufficient monies have been collected to fund fee-related projects.

No refunds were made from Funds 301 and 302 in FY 21/22.



Appendix A: Remaining Improvements



Table A-1: Remaining Transportation Improvement Projects

Item	Category	Description	Segment/Node	Detail	MHCSD Costs 2020
1	Roads	Mountain House Parkway I-205 to Byron	1 to 2	MHP (I205 to Central)	\$ 1,650,786
2	Roads	Mountain House Parkway I-205 to Byron	2 to 3	MHP (Central to Von Sosten)	\$ 928,135
3	Roads	Mountain House Parkway I-205 to Byron	3 to 4	MHP (Von Sosten to GLR)	\$ 2,271,477
4	Roads	Mountain House Parkway I-205 to Byron	4 to 47	MHP (GLR to Texiera)	\$ 1,333,180
5	Roads	Mountain House Parkway I-205 to Byron	47 to 5	MHP (Texiera to Mustang)	\$ 1,232,610
6	Roads	Mountain House Parkway I-205 to Byron	5 to 6	MHP (Mustang to Wicklund)	\$ 42,967
7	Roads	Mountain House Parkway I-205 to Byron	6 to 7	MHP (Wicklund to Arnaudo)	\$ 34,307
8	Roads	Mountain House Parkway I-205 to Byron	7 to 8	MHP (Arnaudo to Main)	\$ 1,283,381
9	Roads	Mountain House Parkway I-205 to Byron	8 to 9	MHP (Main to Byron)	\$ 2,113,017
10	Roads	Byron Road	34 to 35	Byron (Wicklund to Henderson)	\$ 3,935,720
11	Roads	Byron Road	35 to 9	Byron (Henderson to MHP)	\$ 2,084,930
12	Roads	Byron Road	9 to 37	Byron (MHP to GVP)	\$ 14,467,997
13	Roads	Byron Road	37 to 38	Byron (GVP to County line)	\$ 2,556,485
14	Roads	Grant Line Road	4 to 12	GLR (MHP to De Anza)	\$ 1,413,409
15	Roads	Grant Line Road	12 to 19	GLR (De Anza to Central)	\$ 8,779,561
16	Roads	Grant Line Road	19 to 29	GLR (Central to GVP)	\$ 7,837,591
17	Roads	Great Valley Parkway	29 to 30	GVP (GLR to Mustang)	\$ 361,824
18	Roads	Great Valley Parkway	30 to 31	GVP (Mustang to Main)	\$ 87,236
19	Roads	Great Valley Parkway	31 to 18	GVP (Main to De Anza)	\$ 64,859
20	Roads	Great Valley Parkway	18 to 32	GVP (De Anza to Kelso)	\$ 75,000
21	Roads	Great Valley Parkway	32 to 37	GVP (Kelso to Byron)	\$ 20,000
22	Roads	Great Valley Parkway	37 to 43	GVP (Byron to Central)	\$ 3,793,859
23	Roads	Central Parkway	2 to 10	Central (MHP to De Anza)	\$ 2,204,676
24	Roads	Central Parkway	10 to 19	Central (De Anza to GLR)	\$ 17,887,853
25	Roads	Central Parkway	19 to 20	Central (GLR to Mustang)	\$ 275,000
26	Roads	Central Parkway	20 to 21	Central (Mustang to Arnaudo)	\$ 85,729
27	Roads	Central Parkway	21 to 24	Central (Arnaudo to Main)	\$ 30,731
28	Roads	Central Parkway	24 to 17	Central (Main to De Anza)	\$ 52,597
29	Roads	Central Parkway	17 to 36	Central (De Anza to Byron)	\$ 300,002
30	Roads	Central Parkway	36 to 42	Central (Byron to MHP)	\$ 2,840,377
31	Roads	De Anza Blvd	10 to 11	De Anza (Central to Von Sosten)	\$ 992,048
32	Roads	De Anza Blvd	11 to 12	De Anza (Von Sosten to GLR)	\$ 3,099,045
33	Roads	De Anza Blvd	12 to 13	De Anza (GLR to Mustang)	\$ 4,218,476
34	Roads	De Anza Blvd	13 to 14	De Anza (Mustang to Wicklund)	\$ 43,120
35	Roads	De Anza Blvd	14 to 15	De Anza (Wicklund to Arnaudo)	\$ 34,154
36	Roads	De Anza Blvd	15 to 16	De Anza (Arnaudo to Main)	\$ 632,850
37	Roads	De Anza Blvd	16 to 17	De Anza (Main to Central)	\$ 898,877
38	Roads	De Anza Blvd	17 to 18	De Anza (Central to GVP)	\$ 300,000
39	Roads	Mascot Blvd	5 to 13	Mustang (MHP to De Anza)	\$ 17,703
40	Roads	Mascot Blvd	13 to 20	Mustang (De Anza to Central)	\$ 1,282,123
41	Roads	Mascot Blvd	20 to 30	Mustang (Central to GVP)	\$ 1,167,933
42	Roads	Arnaudo Blvd 4	7 to 15	Arnaudo (MHP to De Anza)	\$ 19,261
43	Roads	Arnaudo Blvd 4	15 to 23	Arnaudo (De Anza to Providence)	\$ 25,928
44	Roads	Arnaudo Blvd 4	23 to 22	Arnaudo (Providence to Tradition)	\$ 20,717
45	Roads	Arnaudo Blvd 4	22 to 21	Arnaudo (Tradition to Central)	\$ 18,929
46	Roads	Main Street	8 to 16	Main (MHP to De Anza)	\$ 1,048,540
47	Roads	Main Street	16 to 24	Main (De Anza to Central)	\$ 5,997,520
48	Roads	Main Street	24 to 31	Main (Central to GVP)	\$ -
49	Roads	Mountain House Parkway I-205 to Byron	9 to 41	MHP (Byron to River)	\$ 2,617,530
50	Roads	Mountain House Parkway North of Byron Rd	41 to 42	MHP (River to Central)	\$ 4,000,436



Table A-1: Remaining Transportation Improvement Projects (continued)

Item	Category	Description	Segment/Node	Detail	MHCS Costs 2020
51	Roads	Mountain House Parkway North of Byron Rd	42 to 43	Central (MHP to GVP)	\$ 6,076,330
52	Roads	A Street	26 to 28	Giotto (De Anza to Central)	\$ 803,892
53	Roads	Tradition St	22 to 25	Tradition (Arnaudo to Main)	\$ 751,774
54	Roads	Prosperity St	23 to 27	Prosperity (Arnaudo to Main)	\$ 672,075
55	Roads	Wickland Crossing	6 to 14	Wicklund (MHP to De Anza)	\$ 18,929
56	Roads	River/Henderson	35 to 41	Henderson (Byron to MHP)	\$ 2,153,236
57	Roads	Bethany	35 to 39	Bethany (Henderson to Co. Line)	\$ 1,711,440
58	Roads	Van Sostan	3 to 11	Von Sostan (MHP to De Anza)	\$ 503,586
59	Roads	Comm/Ind Collector	47 to 48	Texiera (MHP to De Anza)	\$ 507,482
60	Intersection	Intersection	Node 2	MHP/Central	\$ 824,527
61	Intersection	Intersection	Node 3	MHP/Von Sostan	\$ 116,045
62	Intersection	Intersection	Node 4	MHP/GLR	\$ 390,790
63	Intersection	Intersection	Node 5	MHP/Mustang	\$ -
64	Intersection	Intersection	Node 6	MHP/Wicklund	\$ -
65	Intersection	Intersection	Node 7	MHP/Arnaudo	\$ -
66	Intersection	Intersection	Node 8	MHP/Main	\$ 868,844
67	Intersection	Intersection	Node 9	MHP/Byron	\$ 788,309
68	Intersection	Intersection	Node 10	De Anza/Central	\$ 613,665
69	Intersection	Intersection	Node 11	De Anza/Von Sostan	\$ 576,993
70	Intersection	Intersection	Node 12	De Anza/GLR	\$ 1,163,811
71	Intersection	Intersection	Node 13	De Anza/Mustang	\$ 102,463
72	Intersection	Intersection	Node 14	De Anza/Wicklund	\$ 449,686
73	Intersection	Intersection	Node 15	De Anza/Arnaudo	\$ -
74	Intersection	Intersection	Node 16	De Anza/Main	\$ 601,569
75	Intersection	Intersection	Node 17	De Anza/Central	\$ 318,670
76	Intersection	Intersection	Node 18	De Anza/GVP	\$ 323,318
77	Intersection	Intersection	Node 19	Central/GLR	\$ 1,190,754
78	Intersection	Intersection	Node 20	Central/Mustang	\$ 317,456
79	Intersection	Intersection	Node 21	Central/Arnaudo	\$ -
80	Intersection	Intersection	Node 22	Arnaudo/Tradition	\$ 318,105
81	Intersection	Intersection	Node 23	Arnaudo/Prosperity	\$ 271,202
82	Intersection	Intersection	Node 24	Central/Main	\$ 317,456
83	Intersection	Intersection	Node 29	GVP/GLR	\$ 875,601
84	Intersection	Intersection	Node 30	GVP/Mustang	\$ 317,806
85	Intersection	Intersection	Node 31	GVP/Main	\$ 307,782
86	Intersection	Intersection	Node 32	GVP/Kelso	\$ 560,255
87	Intersection	Intersection	Node 37	GVP/Byron	\$ 1,180,811
88	Intersection	Intersection	Node 41	MHP/River	\$ 674,422
89	Intersection	Intersection	Node 42	MHP/Central	\$ 1,076,985
90	Intersection	Intersection	Node 43	GVP/Central	\$ 1,096,659
91	Intersection	Intersection	Node 47	Texiera/MHP	\$ 564,721
92	Intersection	Intersection	Node 48	Texiera/De Anza	\$ 511,445
93	Local Improvements	250' Bridge Xing at Great Valley Prkwy2 @ MH Creek			\$ -
94	Local Improvements	500' Bridge Xing at Main @ MH Creek			\$ -
95	Local Improvements	250' Bridge Xing at Central @ MH Creek			\$ -
96	Local Improvements	250' Bridge Xing at De Anza @ MH Creek			\$ -
97	Local Improvements	300' Bridge Xing at Pat. Pass N @ MH Creek		MHP across MH Creek	\$ 3,094,170
98	Local Improvements	Grade Sep., Central @ Byron			\$ 8,725,038
99	Local Improvements	RR Xing Great Valley Parkway2			\$ 521,766
100	Local Improvements	RR Xing Paterson Pass North			\$ 368,386
101	Local Improvements	RR Xing Henderson			\$ 368,386
102	Local Improvements	Close Wickland Rail Crossing			\$ 283,046
103	Local Improvements	Park and Ride lots			\$ 2,549,848
104	Local Improvements	Transit Buses, Large			\$ -
105	Local Improvements	Transit Buses, Small			\$ 2,503,318
106	Local Improvements	Bike Facilities, Rack, signs, striping			\$ -
107	Local Improvements	Traffic Planning, Modeling, Counts			\$ 834,051
108	Local Improvements	Traffic Monitoring, Signal Computer Center			\$ 103,529
109	Local Improvements	Additional Channelization and Turn Lanes			\$ -
110	Local Improvements	Community Gateway		Monument at I205 and MHP	\$ 338,020
111	Local Improvements	Contingency for Regional Offset Improvements			\$ -
112	Regional Improve	Interchange I-205 @ MH Parkway3			\$ 873,827
113	Regional Improve	Grant Line Road - Byron to MH Parkway			\$ 5,922,114
114	Regional Improve	MH Parkway - I-205 to Delta Mendota Canal			\$ -
115	Regional Improve	Byron Road - Grant Line to Wicklund			\$ 4,716,985
116	Other Jurisdictions	Grant Line Road, County Line to I-580		GLR (GVP to I-580)	\$ 8,404,474
Totals					\$ 176,006,335

Note: This list of projects is sourced from the Nexus Study completed by Harris in 2020.



Table A-2: Remaining Community Facilities Projects

Item	2020 Remaining Cost
Park Facilities	
Central Community Park Phase 2	\$ 38,447,605
North Community Park	\$ 16,831,747
South Community Park (31 of 38 acres)	\$ 27,354,933
Old River Regional Park	\$ 17,961,030
Linear Creek Park Phase 2 & 3	\$ 8,345,570
Hansen Park	\$ 3,400,000
Remaining Neighborhood Parks (6)	\$ 16,277,683
Library Facilities	\$ -
Public Safety and Administrative Facilities	
Fire Station No. 2	\$ 1,582,458
Police Station	\$ 9,494,750
Corporation Yard Phase 2	\$ 5,571,258
Operation & Maintenance Vehicles	\$ 2,941,033
Remaining Fire Vehicles	\$ 2,645,237
Remaining Police Vehicles	\$ 1,071,444
Computer Equipment	\$ 157,276

Notes: This list of project is sourced from the Nexus Study completed by Harris in 2020. Completed projects have been removed.