

City of Hughson
For the Year Ending June 30, 2019
Summary
Report of Sources and Uses of
Development Impact Fees

Fee Type	Fund #	Beginning	Revenues					Ending	
		Balance 7/1/2018	ARRA Grant	Fees	Interest	Transfer In	Equipment/ Projects	Balance 6/30/2019	
Storm Drain Fund	450	405,853		8,312	1,580			415,745	
Community Enhancement Fund	370	124,494		2,016	483			126,993	
Facility Development Fund	451	1,307,935		13,615	4,950		35,278	1,291,223	
Public Facility Streets	452	(89,440)		18,938			(Resource Mgmt Software)	(70,502)	(1)
Park In Lieu Fund	454	657,323		5,217	1,669		301,006	363,203	
Parks Development Fund	453	458,498		5,334	1,776		(Lebright Field)	465,608	
Sewer Capital Improvement Fund	220	1,517,112		24,599	5,887			1,547,598	
Water Capital Improvement Fund	250	(991,769)		10,290				(981,479)	(2)
Totals		3,390,006	0	88,321	16,344	0	336,284	3,158,388	

(1) The Public Facilities - Street Development Fund (452) has a negative balance of \$70,502.23 due to the Euclid Bridge, built in 2006 and 2007 for more than \$1.3 million. This bridge was built with future developer impact fees and shortly after, new home building plummeted. As a result of recent home construction, impact fees are reducing the deficit.

(2) The Water Developer Impact Fee (250) participated in the Well 8 project, which was partially funded by a grant; however, not all costs were covered. In addition, there was a payment exceeding \$600,000 for legal settlement of the Water Tank project. The deficit has reduced to \$981,479. Included in the negative fund balance is the debt service in the amount of \$872,357 for the Water Tank Project Loan.