
IMPACT FEE ANNUAL REPORT

CITY OF FRESNO

STATE OF CALIFORNIA



For the Fiscal Year

Ended June 30, 2025

Prepared by:

Public Works Department

Scott L. Mozier, Director

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City of Fresno Impact Fee Annual Report
Table of Contents
For The Fiscal Year Ended June 30, 2025

INTRODUCTORY SECTION:

Transmittal Letter from Controller and Public Works Director	i
Urban Growth Management Area Map	ix
History and Development of Urban Growth Management Process	xi
INDEPENDENT AUDITORS' REPORT	xv
IMPACT FEE ANNUAL REPORT - ALL FUNDS	1
SUPPLEMENTAL INFORMATION TO IMPACT FEE ANNUAL REPORT	xxi

CITYWIDE IMPACT FEE FUNDS

Citywide Impact Funds - Summary Report	9
Master Fee Schedules	10
Citywide Impact Fee Service Areas	15

COPPER RIVER RANCH FUNDS

Copper River Ranch Funds – Summary Report	39
Master Fee Schedule	40
Copper River Ranch Service Areas	41

UGM FIRE STATION FUNDS

Fire Station Funds - Summary Report	53
Master Fee Schedule	55
Urban Growth Management Fire Station Service Areas	57

UGM PARK FUNDS

Park Funds - Summary Report.....	83
Master Fee Schedule	85
Urban Growth Management Neighborhood Park Service Areas	87

UGM SEWER SYSTEM FUNDS

Sewer System Funds - Summary Report	105
Master Fee Schedule	106
Trunk Sewer Service Areas	111
Urban Growth Management Oversize Sewer Service Areas.....	123

UGM STREET & SAFETY FUNDS

Street and Safety Funds - Summary Report.....	131
Urban Growth Management Major Street Zones.....	133
Urban Growth Management Major Street Bridge Zones	155
Urban Growth Management AG-Railroad Cross Zones & Grade Separation Zone	175

UGM WATER SYSTEM FUNDS

Water System Funds - Summary Report	197
Master Fee Schedule	198
Urban Growth Management Water System Service Areas	201

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Scott L. Mozier
Public Works Director

December 16, 2025

Dritsas Groom McCormick, LLP
7511 N. Remington Ave, Suite 101
Fresno, CA 93711

This representation letter is provided in connection with your audit of the combined statement of revenues, expenditures and changes in fund balances - cash basis of the City of Fresno (Impact Fee Annual Report), for the year ended June 30, 2025, and the related notes to the financial statement, for the purpose of expressing an opinion as to whether the Impact Fee Annual Report is presented fairly, in all material respects, in accordance with the cash basis of accounting which is a basis of accounting other than accounting principles generally accepted in the United States (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered to be material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of December 16, 2025, the following representations made to you during your audit.

Financial Statements

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated October 23, 2025, including our responsibility for the preparation and fair presentation of the financial statements.
- 2) The financial statements referred to above are fairly presented in conformity with the cash basis of accounting.
- 3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) The methods, significant assumptions, and data used in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement, or disclosure that is reasonable in accordance with the cash basis of accounting.
- 6) Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the cash basis of accounting.
- 7) All events subsequent to the date of the financial statements and for which the cash basis of accounting requires adjustment or disclosure have been adjusted or disclosed.
- 8) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with the cash basis of accounting.

- 9) Material concentrations have been properly disclosed in accordance with the cash basis of accounting.
- 10) Guarantees, whether written or oral, under which the City of Fresno is contingently liable, have been properly recorded or disclosed in accordance with the cash basis of accounting.

Information Provided

- 11) We have provided you with
 - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the Impact Fee Annual Report, such as records, documentation, and other matters.
 - b) Additional information that you have requested from us for the purpose of the audit.
 - c) Unrestricted access to persons within the City of Fresno from whom you determined it necessary to obtain audit evidence.
- 12) All material transactions have been recorded in the accounting records and are reflected in the financial statements.
- 13) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 14) We have no knowledge of any fraud or suspected fraud that affects the City of Fresno's Impact Fee Annual Report and involves:
 - a) Management
 - b) Employees who have significant roles in internal control, or
 - c) Others where the fraud could have a material effect on the financial statements.
- 15) We have no knowledge of any allegations of fraud or suspected fraud affecting the City of Fresno's Impact Fee Annual Report communicated by employees, former employees, analysts, regulators, or others.
- 16) We have no knowledge of any instances of noncompliance or suspected noncompliance with laws and regulations whose effects should be considered when preparing the City of Fresno's Impact Fee Annual Report.
- 17) We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the City of Fresno's Impact Fee Annual Report.
- 18) We have disclosed to you the names of all of the City of Fresno's Impact Fee Annual Report related parties and all the related party relationships and transactions of which we are aware.
- 19) The City of Fresno has satisfactory title to all funds included in the Impact Fee Annual Report, and there are no liens or encumbrances on such assets, nor has any asset been pledged as collateral.

- 20) We acknowledge our responsivity for presenting the Supplementary Information, consisting of the combining statement of revenues, expenditures, and changes in fund balances - cash basis, explanatory notes, and individual fund information as required by California Government Code §66006(b), and we believe this information, including its form and content, is fairly presented in accordance with the cash basis of accounting. The methods of measurement and presentation of the Supplementary Information has not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.

CITY OF FRESNO

By


Santino Danesi, Finance Director/Controller

By:


Scott L. Mozier, Public Works Director

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October 23, 2025

Santino Danisi, Finance Director/Controller
Scott L. Mozier, Public Works Director
City of Fresno
Public Works Department
2600 Fresno Street, 4th Floor
Fresno, California 93721-3615

Dear Mr. Danisi and Mr. Mozier,

We are pleased to confirm our understanding of the services we are to provide for City of Fresno Department of Public Works for the year ended June 30, 2025.

Audit Scope and Objectives

We will audit the combined statement of revenues, expenditures and changes in fund balance – cash basis of the City of Fresno (Impact Fee Annual Report) for the fiscal year ended June 30, 2025, and the disclosures (collectively, the "financial statement"). Also, the following supplementary information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statement and our auditor's report will not provide an opinion or any assurance on that information: supplementary information and combining statement of revenues, expenditures and changes in fund balance – cash basis.

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditor's report that includes our opinion about whether your financial statement is fairly presented, in all material respects, in conformity with the cash basis of accounting. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards in the United States of America (GAAS) will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and will include tests of your accounting records and other procedures we consider necessary to enable us to express such an opinion. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statement, including the disclosures, and determine whether the financial statement represents the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the City of Fresno Department of Public Works or to acts by management or employees acting on behalf of the City of Fresno Department of Public Works.

Michael K. McCormick

R.M. "Tripp" Pound III

James E. Enns

Craig N. Vitale

Leslie Pountney

Adam Gauszewski

David Mendoza

Thomas H. Edgerton

Keith B. Miner

Mai Moua

Dwight Bailey

Zachary Miner

Austin Lauer

Nick Parkinson

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statement. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will obtain an understanding of the City of Fresno Department of Public Works and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statement, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to you and those charged with governance internal control related matters that are required to be communicated under professional standards.

We have identified the following significant risks of material misstatement as part of our audit planning:

- Management override of controls
- Improper revenue recognition due to fraud

This is not a comprehensive list and is subject to change.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Fresno Department of Public Works' ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts. We will also request written representations from your attorneys as part of the engagement.

Our audit of the financial statements does not relieve you of your responsibilities.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with the cash basis of accounting. You are also responsible for making drafts of financial statement, all financial records, and related information available to us; for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the Company's ability to continue as a going concern within one year after the date that the financial statements are available to be issued. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statement, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the City of Fresno Department of Public Works from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the City of Fresno Department of Public Works involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statement. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the City of Fresno Department of Public Works received in communications from employees, former employees, regulators, or others. In addition, you are responsible for identifying and ensuring that the City of Fresno Department of Public Works complies with applicable laws and regulations.

Other Services

We will prepare the financial statement of the City of Fresno Department of Public Works in conformity with the cash basis of accounting based on information provided by you.

We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the financial statement preparation services, and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We understand that your employees will locate any documents selected by us for testing.

Leslie Pountney is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it. We expect to begin our audit on approximately October 30, 2025.

We estimate that our fees for the audit will range from \$13,500 to \$14,500. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, we will keep you informed of any problems we encounter and our fees will be adjusted accordingly. The fees for our services are based on rates which reflect the level and experience of professional staff assigned to the engagement and is billed monthly on a progress basis, with any "out-of-pocket" expenses, as the services are performed. Our terms require payment of invoices in full upon presentation. A service charge of one and one-half percent (1.5%) per month will be added to any invoices which remain unpaid after thirty (30) days. This is an annual rate of eighteen percent (18%).

Mediation/Arbitration

If any dispute arises among the parties over fees for our engagement, the parties agree to first try in good faith to settle the disputes by mediation administered by the American Arbitration Association (AAA) under its Rules for Professional Accounting and Related Services Disputes. All unresolved disputes shall then be decided by final and binding arbitration in accordance with the Rules for Professional Accounting and Related Services Disputes of the AAA. Fees charged by any mediators, arbitrators or the AAA shall be shared equally by all parties.

In agreeing to arbitration, the parties both acknowledge that, in the event of a dispute over fees charged by the accountant, each party is giving up the right to have the dispute decided in a court of law before a judge or jury, and instead the parties are accepting the use of arbitration for resolution.

Reporting

We will issue a written report upon completion of our audit of the City of Fresno Department of Public Work's financial statements. Our report will be addressed to the City Council of the City of Fresno Department of Public Works. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinion, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinion is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or withdraw from this engagement.

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

Very truly yours,



Leslie Pountney

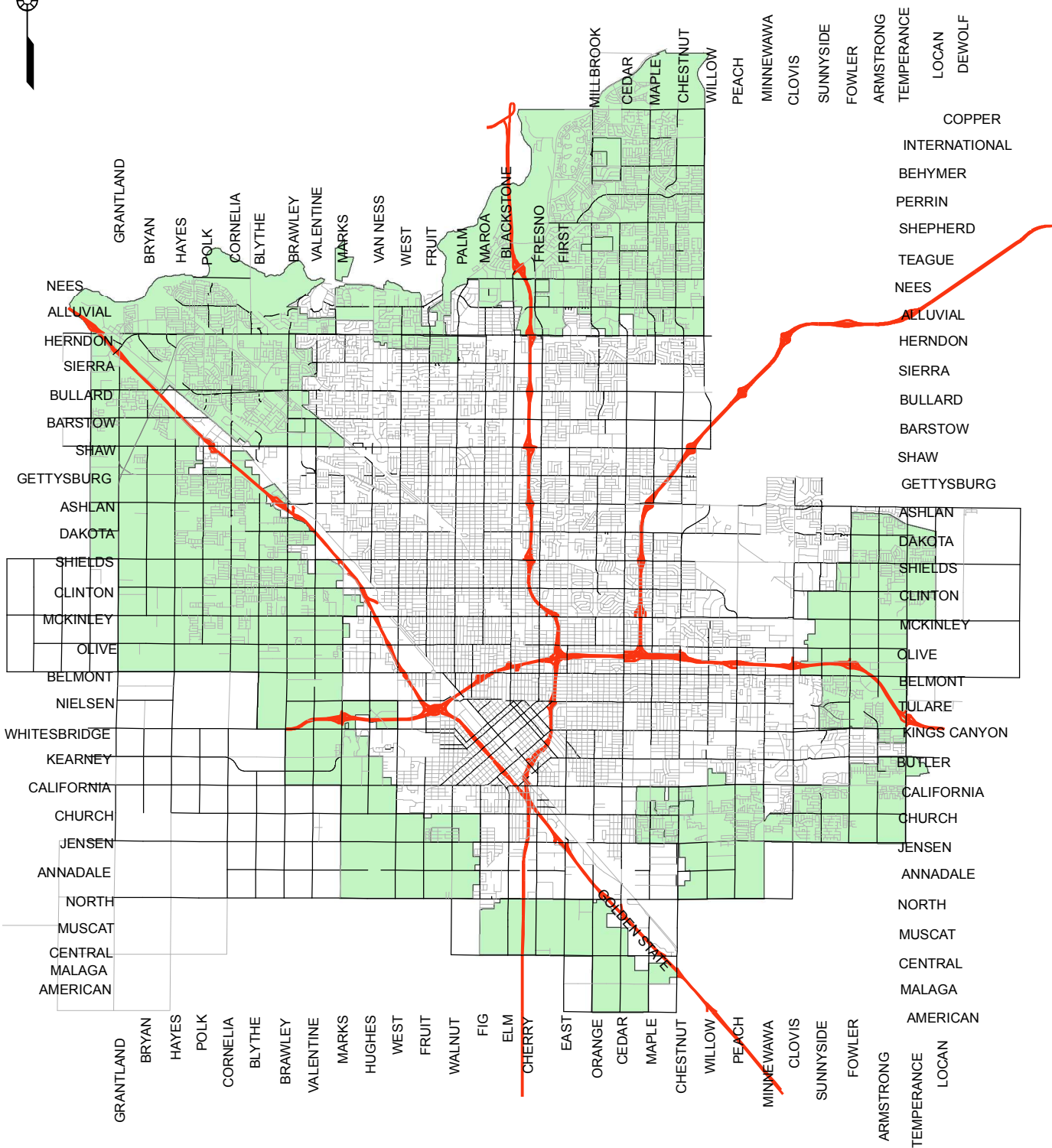
RESPONSE:

This letter correctly sets forth the understanding of the City of Fresno Finance Department and Public Works Department.

By: 
Santino Danisi, Finance Director/Controller

By: 
Scott L. Mozier, Director of Public Works

CITY OF FRESNO UGM BOUNDARY



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URBAN GROWTH MANAGEMENT

HISTORY AND DEVELOPMENT OF URBAN GROWTH MANAGEMENT PROCESS

The 1974 Fresno-Clovis Metropolitan Area General plan, adopted by the City Council in June 1974, established policies intended to “control the pattern and timing of development within the City’s fringe areas.” The Fresno-Clovis Metropolitan Area General Plan called for the development of an Urban Growth Management Process, incorporating a fiscal evaluation of new development.

Subsequently, the Urban Growth Management Process document, including a detailed set of urban service delivery policies and a cost/revenue model to form the basis for an urban growth management, was prepared. This was presented to the City Council in a workshop in September 1974. Several months later, the Council directed the preparation of draft-implementing ordinances for this process.

The Urban Growth Management Process policy, incorporating Service Delivery Policies and a Cost/Revenue Model, as well as a set of four implementing ordinance amendments (relating to the Zoning, Subdivision, Water, and Sewer Ordinances), were referred to the Fresno City Planning Commission in September 1975. Following several lengthy hearings on the matter, the Planning Commission recommended the unanimous approval of the Urban Growth Management (UGM) policies and ordinances on January 6, 1976. On January 22, 1976, the City Council adopted the Urban Growth Management Process, which became effective February 22, 1976.

Following the adoption of the UGM Ordinance, significant amendments were adopted adding service delivery policies and fees for Parks, Fire, and Major Streets. Subsequent changes added to the reimbursement policies and the Fire Service Policy relative to building separation requirements to allow a waiver of that policy when automatic fire sprinklers are used in residential projects over three miles from a fire station.

Two amendments were made to the procedures for processing entitlements in the UGM areas. Initially, the UGM process provided that the Development Director prepare a UGM Service/Delivery Plan and Cost/Revenue Analysis Report to be presented to the Fresno City Planning Commission, which made a recommendation to the Council for final action. Following approval of a UGM permit, a development agreement would be prepared and presented to the Council for approval.

In August 1986 the Council, in order to streamline the UGM process, amended the permit process, allowing for the acceptance of a UGM Development Agreement without requiring Council approval. In 1988 the City Council amended these procedures delegating authority to the Development Director to grant UGM permits. Therefore, referral of UGM permits to the Planning Commission is no longer required, except in the instance of tentative tract maps; nor to the City Council, except in the instance of an appeal of the Director's action.

To encourage development in the City of Fresno, the Council, in April 1995, adopted code amendments providing for the option to defer certain UGM fees to the time of issuance of a certificate of occupancy.

On May 6, 2008 the Council approved the "UGM and Impact Fee Reimbursement Policy for Eligible Improvements Constructed Prior to Final Acceptance of the Tract or Parcel Map and for Eligible Improvements Constructed by Developers Under a Conditional Use Permit or Site Plan Conditions of Approval." The Council's action now enables developers to become eligible for reimbursement under the respective fee program upon acceptance of the facility for maintenance by the City.

URBAN GROWTH MANAGEMENT POLICY

The stated objective of the Urban Growth Management Process is to facilitate urban development in such a way that the expansion of urban service delivery systems can be accomplished in a fiscally sound manner, while still providing required City services on an equitable basis to all community residents.

1. Urban Growth Management - What It Is

Urban Growth Management is a process of managing the location and timing of growth on the urban fringe. For the City of Fresno this is accomplished by:

Approving development within existing growth areas on the urban fringe, particularly within those areas in which the City has or is implementing planned capital improvements generally funded by UGM developer impact fees; or where municipal facilities and services are provided by the developer at no cost to the residents of the City, with little or no demand on the City's general or enterprise funds; and,

Allowing development in the urban fringe by agreement with the developer providing all municipal facilities and services required to accommodate the development and protect the

character and integrity of the existing community and infrastructure, or which would not be necessary but for the development at the developer's sole expense.

Because surrounding properties benefit from the services and facilities extended by a lead developer, trust accounts have been created for each type of facility or service typically required of development in the UGM area. These accounts are funded by UGM impact fees required to be paid by the subsequent development of surrounding property.

Reimbursement for costs associated with "oversizing" facilities above the direct impacts of the development are paid to the lead developer(s) from these accounts.

2. Urban Growth Management - What It Is Not

Fresno Municipal Code Section 12-4.501 reads as follows:

An integral part of Urban Growth Management is a process referred to herein as the Urban Growth Management Process. **The Urban Growth Management Process is intended neither to prevent any development or growth nor to permit free or disorganized development or growth in the Urban Growth Management Area.** Such process is instead intended to identify the demands on municipal facilities, improvements, or services created by any proposed residential, commercial, industrial, or other type of development and to provide the means for satisfying such demands; to identify any deleterious effects by minimizing the costs of municipal facilities, improvements, and services; and to maintain a high quality of such facilities, improvements, and services.

3. Service Delivery Review

One key element of the Urban Growth Management Process is the Service Delivery Review. This plan identifies historical municipal services and facilities required to extend new fringe development, based upon the adopted Service Delivery Policies. A basic premise of these policies is that the capital costs for the extension of urban service networks required to serve development in the UGM area, in advance of City expansion plans, shall be borne by the developer and not by capital outlays from the City's general fund or enterprise funds. Staff is reviewing and updating the capital

facilities needs. These revisions will be promulgated in the form of revised impact fees presented to the City Council for consideration of adoption.

4. UGM Administrative Policies

In order for Staff to manage the UGM efficiently, it is necessary to identify certain procedures for consistent administration of the program. The following procedures are intended to supplement the provisions of the UGM Ordinance:

- No impact fee credits will be granted from pending reimbursements unless the developer is at the top of a priority list for reimbursement and funds are available within the account to cover the cost of the impact fees due as part of a subsequent entitlement request.
- The City will not administer “side-bar” agreements that developers have entered into as private parties assigning future reimbursements to others. All eligible reimbursements shall be made to the original developer unless ordered to do so by the Court.
- For the purposes of establishing the priority list for eligible reimbursements, a developer shall not be placed on the priority list until such time as the City has accepted the project and typed financial statements are submitted and approved by City Staff. The financial statements shall include unit quantities installed and the cost of installation.

5. Developer Cash-In-Lieu

The Developer Cash-In-Lieu City Combined fund was for the first time included in the Impact Fee Annual Report for the fiscal year ending June 30, 2016. This fund had previously only been reported as part of the Capital Projects – Nonmajor funds in the City of Fresno’s Comprehensive Annual Financial Report (CAFR).

The beginning balance of the Impact Fee funds for 2016 was increased by \$4,211,047 which was the cumulative balance forward for the Cash-In-Lieu fund, increasing the beginning balance of the Impact Fee Funds from \$30,874,361 to \$35,085,435.

CITY OF FRESNO IMPACT FEE ANNUAL REPORT

FOR THE FISCAL YEAR ENDED
June 30, 2025

with

INDEPENDENT AUDITOR'S REPORT

INDEPENDENT AUDITOR'S REPORT

To the City Council
City of Fresno
Public Works Department

Opinion

We have audited the accompanying combined statement of revenues, expenditures and changes in fund balance - cash basis of the City of Fresno (Impact Fee Annual Report), for the year ended June 30, 2025, and the related notes to the financial statement.

In our opinion, the financial statement referred to above presents fairly, in all material respects, the results of revenues, expenditures and changes in fund balance of the Impact Fee Funds of the City of Fresno, for the year ended June 30, 2025, in accordance with the cash basis of accounting as described in Note 3.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City of Fresno and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis of Accounting

We draw attention to Note 3 of the financial statement, which describes the basis of accounting. The financial statement is prepared on the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statement in accordance with the cash basis of accounting as described in Note 3; this includes determining that the cash basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Michael K. McCormick
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To the City Council
City of Fresno
Public Works Department

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures including examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Impact Fee Funds of the City of Fresno's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Impact Fee Funds of the City of Fresno's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Michael K. McCormick
R.M. "Tripp" Pound III
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Austin Lauer
Nick Parkinson

To the City Council
City of Fresno
Public Works Department

Disclaimer of Opinion on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statement as a whole. The accompanying supplementary information, consisting of the combining statement of revenues, expenditures and changes in fund balance - cash basis, explanatory notes, and individual fund information as required by California Government Code Section 66006(b), which is the responsibility of management, is presented for purposes of additional analysis and is not a required part of the financial statement. Such information has not been subjected to the auditing procedures applied in the audit of the financial statement and, accordingly, we do not express an opinion or provide any assurance on it.

Intended Use of the Impact Fee Annual Report

As discussed in Note 1, the Impact Fee Annual Report of the City of Fresno referred to above is intended to present the financial position and changes in financial position of only that portion of the governmental activities that is attributable to the transactions of the Impact Fee Funds. It does not purport to, and does not, present fairly the financial position of the City of Fresno, California, as of June 30, 2025, the changes in its financial position, or, where applicable, its cash flows for the year then ended in conformity with the cash basis of accounting. Those financial statements were audited by other auditors whose report was not prepared as of the completion of this audit.



Fresno, California
December 16, 2025

Michael K. McCormick
R.M. "Tripp" Pound III
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**CITY OF FRESNO
IMPACT FEE ANNUAL REPORT**

**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - CASH BASIS**

For the Fiscal Year Ended June 30, 2025

RECEIPTS

Collected fees	\$ 28,090,354
Interest income	<u>4,522,171</u>
Total receipts	<u>32,612,525</u>

DISBURSEMENTS

Reimbursements	10,334,904 *
Capital outlay	<u>9,537,483 **</u>
Total disbursements	<u>19,872,387</u>

Subtotal	12,740,138
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OTHER (USES)

Other income/(transfer)	<u>(1,718,430)</u>
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TOTAL ACTIVITY DURING FISCAL YEAR	11,021,708 ***
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BALANCE, beginning of year	<u>126,913,213</u>
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BALANCE, end of year	<u><u>\$ 137,934,921</u></u>
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* Actual disbursements to developers for construction required as a condition of development.

** Expenditures by the City of Fresno.

*** Total activity for fiscal year. See individual fund activity reports for explanation of each transaction.

See independent auditor's report
and notes to the financial statement.

**CITY OF FRESNO
IMPACT FEE ANNUAL REPORT**

NOTES TO FINANCIAL STATEMENT

For the Fiscal Year Ended June 30, 2025

NOTE 1 - SCOPE OF IMPACT FEE ANNUAL REPORT

The accompanying report presents the activity of impact fees established and collected by the City of Fresno for the fiscal year ended June 30, 2025. This information has been prepared pursuant to the reporting requirements of the Mitigation Fee Act as codified in Section 66006(b) of the California Government Code.

An impact fee, for purposes of this report, is a monetary payment, other than a tax or special assessment that is charged by a local agency for the purpose of defraying all or a portion of the cost of impacts to public facilities and infrastructure associated with new development. Examples of public facilities and infrastructure include parks, utilities, streets and public safety facilities.

The scope of this report, however, does not purport to examine the relationship between the amount of an impact fee and the cost of public facilities or portion thereof. This is being addressed on a case-by-case basis as the City undertakes a review of the impact fees, a determination if a fee adjustment is warranted and the preparation of associated nexus study reports.

NOTE 2 - USE OF ESTIMATES

The preparation of financial statements in conformity with the cash basis of accounting requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

NOTE 3 - BASIS OF ACCOUNTING

The accompanying report is prepared using the cash basis of accounting. Revenues and expenditures are reported in the accounting period in which they are received or disbursed, respectively.

NOTE 4 - SUBSEQUENT EVENTS

In preparing these financial statements, management has evaluated events and transactions for potential recognition or disclosure through December 16, 2025, the date these financial statements were available to be issued.

SUPPLEMENTARY INFORMATION

CITY OF FRESNO IMPACT FEE ANNUAL REPORT

SUPPLEMENTARY INFORMATION

For the Fiscal Year Ended June 30, 2025

PURPOSE OF IMPACT FEE ANNUAL REPORT

The purpose of this report is to provide a summary accounting of the fiscal activity of the City's impact fees, including beginning balances, fees collected, interest income, transfers, reimbursements, expenditures and the ending balance for the fiscal year ended June 30, 2025. A detailed accounting is provided as supplementary information.

PENDING REIMBURSEMENTS

In some instances, a project may show 100% complete as to the status, but concurrently shows a cash balance still remaining. To clarify, it is the construction that is complete for the previously identified capital facilities needs. Reimbursements are still pending until all due monies have been received.

CHANGES TO CURRENT UGM PROGRAM

From 2004 to the present time, the Public Works Department has been undertaking revisions to the Urban Growth Management (UGM) program that will allow the program to address the implementation of the 2025 General Plan and provide the greatest flexibility as allowed by statute.

In 2005 the Citywide Park Facilities Impact Fee was adopted, replacing seven UGM service areas for neighborhood and community parks. The Citywide Fire Facilities Impact Fee was adopted to replace nine different UGM service areas for fire stations. Major street impacts are now addressed through the Citywide Regional Street Impact Fee and the New Growth Area Major Street Impact Fee, which became effective in August 2007. These two impact fees replaced twenty-five different UGM service areas for major streets, bridges and at-grade railroad crossings. UGM sewer and water fees are the last UGM fees that remain in need of an update and consolidation.

UGM FEE REVISIONS

On July 27, 2004, Council adopted Resolution 2004-267, increasing development impact fees for UGM major streets, bridges, neighborhood parks and water. The City adjusted these existing impact fees to 2004 current dollars based on the Engineering News Record Construction Cost Index based on the 20-city average.

On August 17, 2004, Council adopted Resolution 2004-285, replacing the UGM traffic signal impact fee with a new Citywide Traffic Signal Mitigation Impact Fee to provide a funding mechanism for the orderly installation of traffic control safety devices to maintain the minimum levels of service as identified in the City's 2025 General Plan. The fee was increased based on the average number of daily trips generated by a proposed development for residential, commercial, industrial and public facilities. The new traffic signal impact fee also became effective for the center city areas.

See independent auditor's report.

CITY OF FRESNO IMPACT FEE ANNUAL REPORT

SUPPLEMENTARY INFORMATION

For the Fiscal Year Ended June 30, 2025

ASSESSMENT DISTRICT 131 REIMBURSEMENTS

Previous UGM Impact Fee Annual Reports reflected estimated placeholder reimbursements for infrastructure associated with Assessment District 131 (AD 131). In all cases where AD 131 was at the top of a reimbursement list and there were available reimbursement appropriations for the fund, an amount of funds corresponding to the eligible reimbursement was transferred to Fund 2419 - AD #131 UGM Reimbursements. Staff is currently working with the City Attorney's office to close out the district and to make the appropriate reimbursements to property owners within the boundaries of AD 131.

COPPER RIVER RANCH DEVELOPMENT

In August 2007, the Council adopted development impact fees for certain infrastructure in the Copper River Ranch (CRR) development area. The CRR fees that are included in this annual report are:

Fund 3112 -	Interior Streets & Roundabouts Streets Impact Fee
Fund 3113 -	Regional Street Impact Fee - Copper River (Associated Major Street Infrastructure Facility Fee - Copper River Ranch)
Fund 3115 -	Sewer Backbone Fee - Copper River

MAJOR STREET/MAJOR BRIDGE REIMBURSEMENTS

In 2007, the Council adopted new development impact fees to address major streets, bridges and at-grade railroad crossing improvements. These two new fees, the Citywide Regional Street Impact Fee and the New Growth Area Major Street Fee, were adopted to replace the UGM Major Street, UGM Major Bridge and UGM At-Grade Railroad Crossing fees.

While some UGM fee revenue is still being received due to vested maps, which does enable some reimbursements from UGM revenues, new development is now paying the Citywide Regional Street Impact Fee and the New Growth Area Major Street Impact Fee in all cases where vesting protections under UGM are not present. It was determined in 2007 that the new fee programs would incorporate the eligible UGM reimbursements, since the entire UGM street, bridge and at-grade railroad crossing infrastructure were now incorporated into the new fees, and the older UGM fees would no longer be charged.

Therefore, the current eligible UGM reimbursement lists remain listed in priority order by service area and continue to be reimbursed in order from available UGM revenue in that particular service area. The eligible UGM reimbursements have also been prioritized in chronological order on a citywide basis and grouped into regional streets and new growth streets, in a consistent manner with the newer fee program.

Reimbursements within each service area are made first from available UGM revenues. Reimbursements are next made from the citywide and new growth fees on a chronological basis. Once a developer is reimbursed up to his maximum eligible reimbursement amount, the developer is removed from the particular service area's list of remaining reimbursements.

See independent auditor's report.

CITY OF FRESNO IMPACT FEE ANNUAL REPORT

SUPPLEMENTARY INFORMATION

For the Fiscal Year Ended June 30, 2025

OVERSIZE SEWER CONSOLIDATION

Prior to September 1, 2012, the City was utilizing 43 oversized sewer service area funds to administer the UGM program. Each fund was a separate account used for depositing of UGM fees and reimbursement of eligible developers who construct public infrastructure within each service area on a first-in, first-out basis. The Public Works Department elected to utilize these 43 service areas for oversized sewer in the mid-1980's. The oversized sewer charge, however, remained a single fee in the same dollar amount regardless of service area. Unlike the UGM Fire Station, UGM Neighborhood Park and UGM Major Street fees, all of which were distinct UGM fees varying in dollar amount based on a nexus analysis for the particular, unique service area, the oversized sewer charge has always been a single fee across the entire UGM area.

On August 30, 2012, upon the recommendation of staff, the Council approved a consolidation of the 43 UGM oversized sewer service area funds into a single UGM oversized sewer fund. This consolidation allows a more timely reimbursement of developers throughout the entire UGM area and still satisfies the legal requirements under the Mitigation Fee Act (AB 1600). The consolidation was reviewed and supported by the local Building Industry Association (BIA).

DEVELOPER CASH-IN-LIEU CITY COMBINED FUND

With the Impact Fee Annual Report for year ended June 30, 2016, management determined that the Developer Cash-in-Lieu City Combined Fund should be included in the combined and combining financial statements for the Impact Fee Annual Report. The fund is used to fulfill conditions of approval associated with private development projects. The City will, in limited situations, allow the developer to provide cash payments in lieu of construction of normally required improvements. Cash-in-lieu payments are only accepted where it is not feasible or practical to construct the required improvements at the present time and it is anticipated that the existing constraints will be in place for such a lengthy time period that a secured deferral agreement is not practical. Cash-in-lieu funds are itemized for specific capital improvements and held in a separate fund for future construction of those improvements by the City.

IMPACT FEE ANNUAL REPORT

All Impact Fee Funds

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**CITY OF FRESNO
IMPACT FEE ANNUAL REPORT**

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - CASH BASIS

For the Fiscal Year Ended June 30, 2025

Fund	Fund Description	Beginning Balance	Fee Revenue	Interest Income	Other/ Trfrs In-(Out)	Total Available	Reimbursements	Adjusted Expenditures	Ending Balance
Citywide Impact Fee Funds:									
3111	Citywide Reg Street Impact Fee	\$ 9,098,038	\$ 2,471,578	\$ 329,663	\$ (124,579)	\$ 11,774,700	\$ 279,737	\$ 863,241	\$ 10,631,722
3114	New Grth. Area St. Impact Fees	18,155,355	5,283,136	471,350	(193,381)	23,716,460	5,194,894	3,947,174	14,574,392
3002	Developer Cash-in-Lieu Improve	5,060,435	(191,334)	171,463	61,611	5,102,175	-	-	5,102,175
3109	UGM Parks Citywide Facil Fees	21,137,124	5,499,559	820,573	(180,312)	27,276,944	-	1,743,089	25,533,855
3110	UGM Parkland(Quimby) Ded Fee	9,567,283	1,193,865	361,123	(13)	11,122,258	-	29,982	11,092,276
3137	UGM Fire Citywide Facil Fees	8,049,757	3,588,002	330,650	(1,202,614)	10,765,795	-	193,208	10,572,587
3146	UGM Traf Signal/Mltiga Imp Fee	3,166,721	1,290,744	74,006	(18,264)	4,513,207	2,637,199	939,012	936,996
3147	UGM Police Citywide Facil Fees	2,818,248	1,854,530	118,818	(614,626)	4,176,970	-	204,045	3,972,925
	Total Citywide Impact Fee Funds	77,052,961	20,990,080	2,677,646	(2,272,178)	98,448,509	8,111,830	7,919,751	82,416,928
Copper River Ranch Funds:									
3112	Int Sts.& Rdabouts St. Imp Fee	307,608	635,640	13,779	(1,048)	955,979	300,000	4,878	651,101
3113	Reg. St. Imp Fee-Copper River	622,907	103,004	23,659	-	749,570	-	2,303	747,267
3115	Sewer Backbone Fee-Copper Riv	229,141	50,295	8,899	-	288,335	-	1,984	286,351
	Total Copper River Ranch Funds	1,159,656	788,939	46,337	(1,048)	1,993,884	300,000	9,165	1,684,719
UGM Fire Station Funds:									
3131	UGM Fire Station #13	71,961	-	2,529	-	74,490	-	-	74,490
3132	UGM Fire Station #16	993	-	28	(991)	-	-	-	-
3133	UGM Fire Station #18 -old #17	18,169	-	530	(18,699)	-	-	-	-
3134	UGM Fire Station #14	48,403	-	1,702	-	50,105	-	-	50,105
3135	UGM Fire Station #15	45,087	-	1,585	-	46,672	-	-	46,672
3136	UGM Fire Station # 19	6,028	-	176	(6,204)	-	-	-	-
3148	UGM Fire Station 10 Relocation	(13,791)	-	(79)	13,949	79	-	-	79
3150	UGM Fire Station 12 Imprvemnts	12,736	-	435	-	13,171	-	1,000	12,171
3151	UGM Fire Station 24	399,980	-	14,046	-	414,026	-	1,500	412,526
3152	UGM Fire Station 25	21,770	-	753	-	22,523	-	900	21,623
	Total UGM Fire Station Funds	611,306	-	21,705	(11,945)	621,066	-	3,400	617,666
UGM Park Funds:									
3101	UGM Neigh Park Service Area 1	1,173	-	41	-	1,214	-	-	1,214
3102	UGM Neigh Park Service Area 2	584,537	19,101	20,649	-	624,287	-	-	624,287
3103	UGM Neigh Park Service Area 3	812	-	29	-	841	-	-	841
3104	UGM Neigh Park Service Area 4	119,206	-	4,196	(82)	123,320	-	-	123,320
3105	UGM Neigh Park Service Area 5	41,024	-	1,442	-	42,466	-	-	42,466
3107	UGM Neigh Park Service Area 7	1,563	-	54	-	1,617	-	-	1,617
	Total UGM Park Funds	748,315	\$ 19,101	\$ 26,411	(82)	\$ 793,745	\$ -	\$ -	\$ 793,745

See independent auditor's report.

**CITY OF FRESNO
IMPACT FEE ANNUAL REPORT**

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - CASH BASIS

For the Fiscal Year Ended June 30, 2025

Fund	Fund Description	Beginning Balance	Fee Revenue	Interest Income	Other/ Trfrs In-(Out)	Total Available	Reimbursements	Adjusted Expenditures	Ending Balance
UGM Sewer Trunk Funds:									
4551	UGM Cornelia Sewer Trunk Fee	\$ 27,182	\$ 3,352	\$ 1,017	\$ 15,000	\$ 46,551	\$ -	\$ 1,200	\$ 45,351
4552	UGM Grantland Sewer Trunk Fee	15,197	152,097	4,132	-	171,426	-	1,784	169,642
4553	UGM Herndon Sewer Trunk Fee	1,621,035	7,670	57,057	50,000	1,735,762	-	1,534	1,734,228
4554	UGM Fowler Sewer Trunk Fee	2,689,492	493,810	103,834	-	3,287,136	-	2,300	3,284,836
Total UGM Sewer Trunk Funds		4,352,906	656,929	166,040	65,000	5,240,875	-	6,818	5,234,057
UGM Oversize Sewer Funds:									
4555	UGM Area-wide Oversize sewer	2,712,594	50,004	98,894	448,017	3,309,509	-	1,973	3,307,536
4557	UGM Millbrook Olay Sewer Fee	34,628	-	1,204	-	35,832	-	1,200	34,632
Total UGM Oversize Sewer Funds		2,747,222	50,004	100,098	448,017	3,345,341	-	3,173	3,342,168
UGM Street and Safety Funds:									
3116	UGM Major Street Zone A	585,388	-	19,859	-	605,257	-	113,904	491,353
3117	UGM Major Street Zone B	269,562	-	9,475	-	279,037	-	-	279,037
3118	UGM Major Street Zone C/D-2	49,502	-	1,727	-	51,229	-	1,502	49,727
3119	UGM Major Street Zone D-1/E-2	384,272	-	13,332	-	397,604	117,731	1,510	278,363
3120	UGM Major Street Zone E-1	10,521	-	370	-	10,891	-	-	10,891
3121	UGM Major Street Zone E-3	181	-	6	-	187	-	-	187
3122	UGM Major Street Zone E-4	131,793	-	4,620	-	136,413	-	1,000	135,413
3123	UGM Major Street Zone F	-	-	-	-	-	-	-	-
3124	UGM Maj Bridge Fee Zone B	-	-	-	-	-	-	-	-
3125	UGM Maj Bridge Fee Zone C/D-2	300,200	-	10,539	-	310,739	-	1,200	309,539
3126	UGM Maj Bridge Fee Zone D-1/E-2	103,659	-	893	-	104,552	90,000	1,200	13,352
3127	UGM Maj Bridge Fee Zone E-1	93,529	-	3,275	-	96,804	-	1,000	95,804
3128	UGM Maj Bridge Fee Zone E-3	771	-	27	-	798	-	-	798
3129	UGM Maj Bridge Fee Zone E-4	8,889	-	300	-	9,189	-	1,000	8,189
3130	UGM Maj Bridge Fee Zone F	5,403	-	185	-	5,588	-	300	5,288
3138	UGM RR Cross/At Grade Zone A/A	301	-	11	-	312	-	-	312
3139	UGM RR Cross/At Grade Zone A/B	16,482	-	579	-	17,061	-	-	17,061
3140	UGM RR Cross/At Grade Zone A/C	13,296	-	467	-	13,763	-	-	13,763
3141	UGM RR Cross/At Grade Zone A/D	57,298	-	2,001	-	59,299	-	1,200	58,099
3142	UGM RR Cross/AG Zone E/1-A	137,108	-	4,819	-	141,927	-	-	141,927
3143	UGM RR Cross/AG Zone C/D-1	522,123	-	18,254	-	540,377	-	8,315	532,062
3144	UGM RR Cross/At Grade Zone A/E	1,642	-	58	-	1,700	-	-	1,700
3145	UGM Grade Separation Zone E/4A	4,688	-	165	-	4,853	-	-	4,853
Total UGM Street and Safety Funds		2,696,618	\$ -	\$ 90,962	\$ -	\$ 2,787,580	\$ 207,731	\$ 132,131	\$ 2,447,718

**CITY OF FRESNO
IMPACT FEE ANNUAL REPORT**

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - CASH BASIS

For the Fiscal Year Ended June 30, 2025

Fund	Fund Description	Beginning Balance	Fee Revenue	Interest Income	Other/ Trfrs In-(Out)	Total Available	Reimbursements	Adjusted Expenditures	Ending Balance
UGM Water System Funds:									
4031	UGM Recharge ServiceArea 101-S	\$ 14,230	\$ -	\$ 486	-	\$ 14,716	\$ -	\$ 1,200	\$ 13,516
4032	UGM Well Develop Serv Area 142	6,848	-	235	-	7,083	-	400	6,683
4033	UGM Water Area 201-S	617,061	-	21,677	-	638,738	-	1,200	637,538
4034	UGM Water Area 301-S	1,697,956	-	59,671	-	1,757,627	-	1,200	1,756,427
4035	UGM Water Area 101-S	888,325	-	31,212	-	919,537	-	1,500	918,037
4036	UGM Wellhead TreatmentArea 101S	3,486,936	-	123,694	190,333	3,800,963	-	1,500	3,799,463
4037	UGM Well Develop Svc Area 11-A	10,861	-	368	-	11,229	-	1,200	10,029
4038	UGM Well Develop Serv Area 86	25,368	-	878	-	26,246	-	1,200	25,046
4039	UGM Well Develop Serv Area 90	78,401	-	2,743	-	81,144	-	1,200	79,944
4040	UGM Well Develop Serv Area 91	126,430	-	4,431	-	130,861	-	1,500	129,361
4041	UGM Well Develop Serv Area 102	69,562	-	2,432	-	71,994	-	1,200	70,794
4042	UGM Well Develop Serv Area 107	1,411	-	47	-	1,458	-	200	1,258
4043	UGM Well Develop Serv Area 132	898	-	29	-	927	-	200	727
4044	UGM Well Develop Serv Area 141	36,398	-	1,266	-	37,664	-	1,200	36,464
4045	UGM Well Develop Serv Area 153	570	-	20	-	590	-	-	590
4046	UGM Well Develop Serv Area 308	469	-	16	-	485	-	-	485
4047	UGM Well Develop Serv Area 310	731	-	26	-	757	-	-	757
4049	UGM Trans Grid Serv Area A	40,288	-	618	-	40,906	30,000	1,502	9,404
4050	UGM Trans Grid Serv Area B	10,891	-	594	-	11,485	(1,284)	1,500	11,269
4051	UGM Trans Grid Serv Area C	1,049	-	119	-	1,168	-	200	968
4052	UGM Trans Grid Serv Area D	(115,999)	-	1,276	-	(114,723)	-	1,501	(116,224)
4053	UGM Trans Grid Serv Area E	306,547	-	10,762	-	317,309	-	1,506	315,803
4054	UGM-Bond Debt Serv Area 101-S	320,905	-	11,209	(125,000)	207,114	-	1,500	205,614
4055	UGM Bond Debt Serv Area 301-S	340,324	-	11,949	-	352,273	-	1,500	350,773
4056	UGM Bond Debt Serv Area 501-S	200,506	-	7,033	-	207,539	-	1,500	206,039
4057	UGM Recharge Area 301-S	50,752	-	1,771	-	52,523	-	1,500	51,023
4058	UGM Recharge ServiceArea 501-S	820,599	-	28,827	(11,500)	837,926	-	1,500	836,426
4059	UGM NE Recharge Facility Fee	37,152	-	1,293	-	38,445	-	1,200	37,245
4060	UGM Wellhead Trtmt Area 201-S	-	-	-	-	-	-	-	-
4061	UGM Wellhead Trtmt Area 301-S	1,525,513	-	53,608	-	1,579,121	-	1,582	1,577,539
4062	UGM Wellhead Trtmt Area 401-S	43,306	-	1,509	-	44,815	-	1,200	43,615
4063	UGM Wellhead Trtmt Area 501-S	1,750,551	-	61,089	(1)	1,811,639	-	26,588	1,785,051
4064	UGM Water Area 401-S	(164,758)	-	77	-	(164,681)	-	500	(165,181)
4065	UGM Water Area 501-S	823,228	-	28,923	-	852,151	-	1,200	850,951
4066	UGM Well Develop Serv Area 136	-	-	-	-	-	-	-	-
4067	UGM Well Develop Serv Area 137	-	-	-	-	-	-	-	-
4011	Water Capacity Fee Fund	24,490,920	5,585,301	923,084	(26)	30,999,279	1,686,627	1,402,166	27,910,486
Total UGM Water System Funds		37,544,229	5,585,301	1,392,972	53,806	44,576,308	1,715,343	1,463,045	41,397,920
Total All Impact Fee Funds		\$ 126,913,213	\$ 28,090,354	\$ 4,522,171	\$ (1,718,430)	\$ 157,807,308	\$ 10,334,904	\$ 9,537,483	\$ 137,934,921

See independent auditor's report.

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Citywide Impact Fee Funds

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City of Fresno Impact Fees
Impact Fee Annual Report
For the Fiscal Year 2025

UGM Fund #	Tyler Sub Fund	People's oft Fund	Fund Description	Balance Sheet Items (Encumbrances & WCF Reimb)	Beg Bal Adjusted	Fee Revenue	Interest Income	Others/Trrs In-Out	Total Available	Reimbursements	Adjusted Exp	Ending Balance
			Citywide Impact Fee Funds:									
751	3111	24042	Citywide Reg Street Impact Fee	960,298.84	8,137,738.99	2,471,578.51	329,662.61	(124,578.93)	11,774,700.02	279,736.69	863,241.06	10,631,722.27
754	3114	24053	New Grth. Area St. Impact Fees	4,356,962.47	13,798,392.19	5,283,135.60	471,350.00	(193,380.28)	23,716,459.98	5,194,893.60	3,947,174.12	14,574,392.26
None	3002	30102	Developer Cash-in-Lieu Improve	2,105.75	5,058,328.44	(191,333.56)	171,463.31	61,611.35	5,102,175.29	-	-	5,102,175.29
701	3109	31509	UGM Parks Citywide Facil Fees	5,252,281.50	15,884,843.02	5,499,558.66	820,573.54	(180,311.81)	27,276,944.91	-	1,743,089.83	25,533,855.08
700	3110	31510	UGM Parkland(Quimby) Ded Fee	-	9,567,282.09	1,193,864.81	361,122.58	(12.61)	11,122,256.87	-	29,981.50	11,092,275.37
703	3137	31556	UGM Fire Citywide Facil Fees	363,300.00	7,686,458.35	3,588,001.97	330,650.09	(1,202,613.93)	10,765,796.48	-	193,208.07	10,572,588.41
401	3146	31578	UGM Traf Signal/Mitiga Imp Fee	1,206,821.71	1,959,898.93	1,290,743.85	74,005.55	(18,264.55)	4,513,205.49	2,637,199.41	939,011.76	936,994.32
702	3147	31586	UGM Police Citywide Facil Fees	-	2,818,248.64	1,854,530.28	118,817.91	(614,626.54)	4,176,970.29	-	204,045.43	3,972,974.86
			Total Citywide Impact Fee Funds	12,141,770.27	64,911,190.65	20,990,080.12	2,677,645.59	(2,272,177.30)	98,448,509.33	8,111,829.70	7,919,751.77	82,416,927.86

**CITY OF FRESNO
MASTER FEE SCHEDULE**

PLANNING & DEVELOPMENT FEES

UGM FIRE STATION CAPITAL FEE (FMC 12-4.508)

Amend #		Current
570	Fire Impact Fee - Citywide**^	
	Single family residential / per unit	2,279.42
	Multi-family residential (>7.5 units/acre) fee per unit	1,738.74
	Office fee per 1,000 Sq. Ft. of building	686.32
	Retail fee per 1,000 Sq. Ft. of building	600.54
	Industrial fee per 1,000 Sq. Ft. of building	343.16

** Accessory dwelling units (ADU) that are less than 70 sq. ft. are not charges Development Impact Fees. ADUs larger than 750 sq. ft. pay the Multi-family residential rate.

^ Adjusted on July 1 annually, beginning July 1, 2020, based on the 20-City Construction Cost Index as reported in the Engineering News Record for the 12-month period ending in May of the year of adjustment.

CITYWIDE LOCALLY REGIONALLY SIGNIFICANT STREET CHARGE (FMC 11-226.2)

Amend #		Current
		Per Gross Acre
		(excludes area of major streets)
570	Citywide Locally Regionally Significant Street Impact Fee ^	
	The Citywide Regional Street Impact Fee shall be applicable	
	Residential (Low-Medium)	8,761.56
	Residential (Medium/High-High)	17,012.38
	Commercial Retail	15,730.51
	Commercial Office	16,476.69
	Light Industrial	4,716.46
	Heavy Industrial	2,866.99

^ Adjusted on July 1 annually, beginning July 1, 2018, based on the 20-City Construction Cost Index as reported in the Engineering News Record for the 12-month period ending in May of the year of adjustment.

**CITY OF FRESNO
MASTER FEE SCHEDULE**

PLANNING & DEVELOPMENT FEES

NEW GROWTH AREA MAJOR STREET CHARGE (FMC 11-226.2)

<u>Amend #</u>	<u>Current</u> Per Gross Acre (excludes area of major streets)												
570	<p>New Growth Area Major Street Impact Fee** ^</p> <p>The New Growth Area Major Street Impact Fee shall be applicable to all building permits issued after July 1, 2007, except for those lots that are protected under vesting map rights which have not expired. This fee would be applicable to any lots created by subdivision whose map was accepted for filing after January 23, 2007. Fee shall be calculates on a net acreage basis - gross area less major street dedications.</p> <table> <tr> <td>Residential (Low-Medium)</td><td>27,422.91</td></tr> <tr> <td>Residential (Medium/High-High)</td><td>53,293.61</td></tr> <tr> <td>Commercial Retail</td><td>50,586.24</td></tr> <tr> <td>Commercial Office</td><td>47,073.83</td></tr> <tr> <td>Light Industrial</td><td>15,358.43</td></tr> <tr> <td>Heavy Industrial</td><td>9,173.55</td></tr> </table>	Residential (Low-Medium)	27,422.91	Residential (Medium/High-High)	53,293.61	Commercial Retail	50,586.24	Commercial Office	47,073.83	Light Industrial	15,358.43	Heavy Industrial	9,173.55
Residential (Low-Medium)	27,422.91												
Residential (Medium/High-High)	53,293.61												
Commercial Retail	50,586.24												
Commercial Office	47,073.83												
Light Industrial	15,358.43												
Heavy Industrial	9,173.55												

* Includes Citywide local regionally significant street charge.

** Accessory dwelling units (ADU) that are less than 750 sq. ft. are not charged Development Impact Fees. ADUs larger than 705 sq. ft. pay the Multi-family residential rate.

^ Adjusted on July 1 annually, beginning July 1, 2018, based on the 20-City Construction Cost Index as reported in the Engineering News Record for the 12-month period ending in May of the year of adjustment.

PARK FEES

<u>Amend #</u>	<u>Park Facility Impact Fee - Citywide**^~</u>	<u>Fee</u>	<u>Fee (Land)</u>	<u>Facility+ Quimby</u>
	Single Family Dwelling	3,557.30	1,538.24	5,095.54
	Multi-Family Dwelling (>7.5 units/Acre)	2,681.44	1,161.16	3,842.60

**Fee applicable to maps accepted for filing after August 30, 2005 and all developments after. November 20, 2005.

*** Fee applicable to maps accepted for filing after August 30, 2005. Effective date of collection October 27, 2005.

**** This amount if paid is creditable against the Park Facility Impact Fee.

^ Adjusted on July 1 annually, beginning July 1, 2018, based on the 20-City Construction Cost Index as reported in the Engineering News Record for the 12-month period ending in May of the year of adjustment.

~MFS Amendment #529, effective 2/06/2017.

**CITY OF FRESNO
MASTER FEE SCHEDULE**

POLICE DEPARTMENT

GENERAL FEES

Amend #	Fee Description & Unit/Time	Current
393	Collection Agency Fee	25%
	Concealed Weapons Permit	
	Initial permit / per permit	100.00
	Renewal / per permit	25.00
	Amendment / per permit	10.00
	Fingerprints / per permit	15.00
	Contracted Law Enforcement Services	
583	Senior Community Service Officer / per hour	55.46
583	Officer / per hour	77.91
583	Supervisor (Sergeant) / per hour	93.90
583	Lieutenant (per hour)	82.56
583	Captain (per hour)	95.05
583	Deputy Chief (per hour)	105.03
580	Police vehicle	42.00 flat rate
415	Driving Under Influence	
	Driving Under Influence Injury Accident	483.00
	Driving Under Influence Fatal Accident	1,000.00
	Legal Blood Draw or Urinalysis	175.00
401	Miscellaneous Permit Application Review	
	Includes, but is not limited to: Amusement devices; dance permits; hotel/rooming house permits; billiard parlor permits; special events permits; bingo permits; etc.	328.00/each
	Detective Review of Miscellaneous Permits	204.00/each
	Parade Route Policing	
546	Downtown	5,456.00
	Fulton Route	5,703.00
	Olive/Hedges Loop	3,913.00
	O Street Route	3,913.00
	Olive Route	2,232.00
	City Hall Loop	2,673.00
	China Town Route	2,094.00
	Mariposa Route	1,819.00
393	Police Bomb Team	
	Explosive handling and detonation	
	Minimum per disposal	345.00
	Response Fee	816.00

**CITY OF FRESNO
MASTER FEE SCHEDULE**

PLANNING & DEVELOPMENT FEES

UGM TRUNK SEWER CHARGE (FMC 9-503; RESOLUTION 83-40)

<u>Amend #</u>		<u>Current</u>
	Millbrook Overlay Sewer Service Area (Reso 87-376)	
	Area north of Shepherd Avenue (except Dominion Planned Community)	393.00 per Gross Acre (except area of major streets)
	Remaining undeveloped land in Woodward Lakes	695.00 per Gross Acre (except area of major streets)
	Dominion Planned Community area	44.00 per Residential Unit in excess of approved densities for each village or 2,377 total units (Ord. 90-43) effective 05/18/90
	Area south of Shepherd Avenue	240.00 per Gross Acre (except area of major streets)

UGM TRAFFIC SIGNAL CHARGE (FMC 12-411)

<u>Amend #</u>	<u>Fee Description & Unit/Time</u>	<u>Current</u>
570	Traffic Signal Mitigation Impact Fees^	
	Single Family Residential / per Single Family Dwelling Unit	760.15
	Multi-Family Residential / per Multi-Family Dwelling Unit	589.56
	Assisted Living ¹ / per number of Beds	333.18
	Lodging ² / per number of Rooms	984.60
	Health/Fitness Club ³ / per 1,000 sq feet	2,655.51
	Industrial ⁴ / per 1,000 sq feet	399.02
	Warehouse / per 1,000 feet	139.66

^ Adjusted on July 1 annually, beginning July 1, 2018, based on the 20-City Construction Cost Index as reported in the Engineering News Record for the 12-month period ending in May of the year of adjustment.

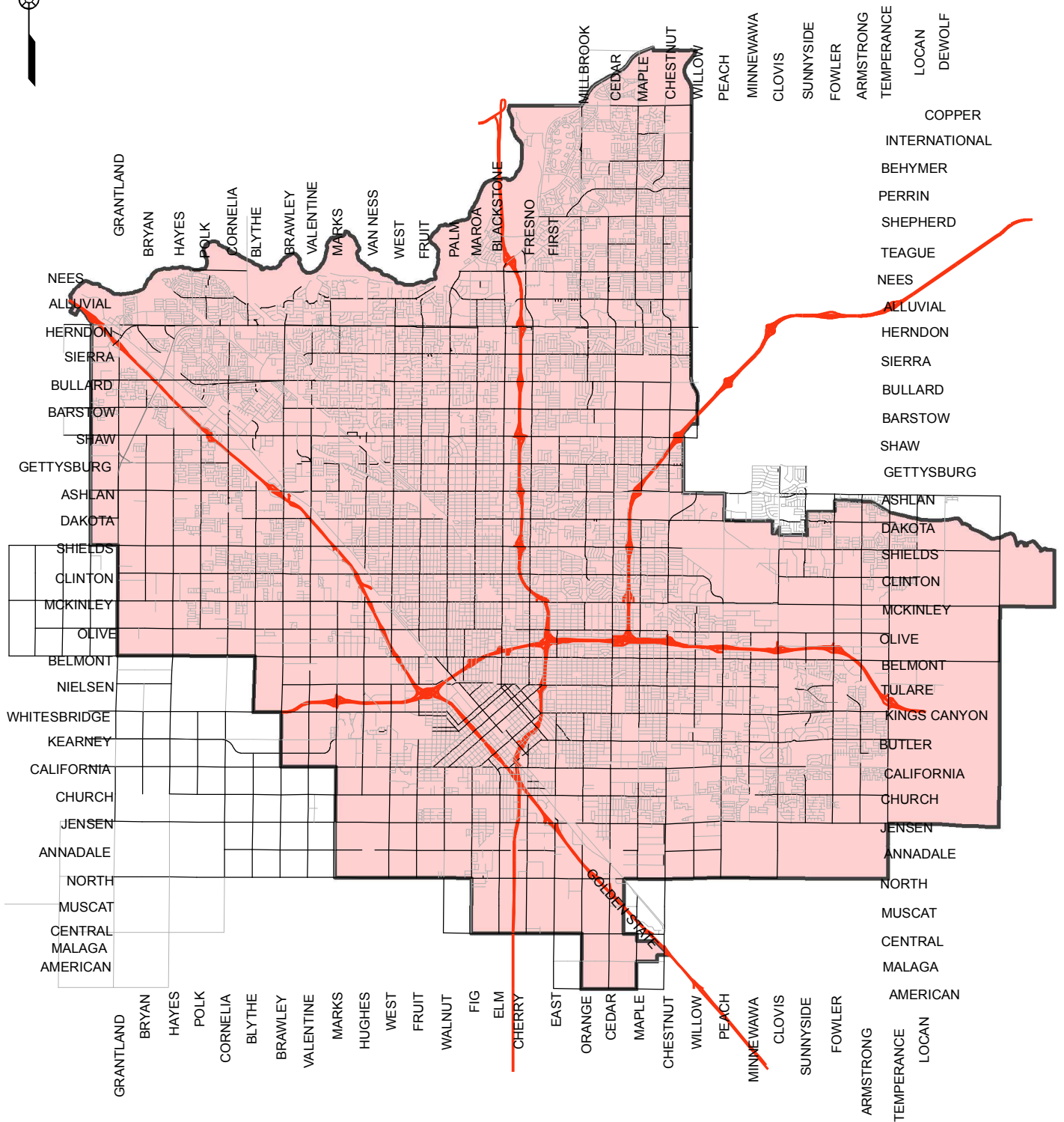
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CITYWIDE IMPACT FEE SERVICE AREAS:

INDEX

Fire Citywide Facilities Fees	16
Parks Citywide Facilities Fees	18
Parkland (Quimby) Dedication Fees	21
Police Citywide Facilities Fees	22
Citywide Traffic Signal Mitigation Impact Fee	24
Citywide Regional Street Impact Fee	28
New Growth Area Street Impact Fee	32
Developer Cash-In-Lieu Improvements	35

FIRE CITYWIDE FACILITIES FEE



City of



0 0.5 1 2 3 4 Miles

Project Title: Fire Citywide Facilities Fees

Accounting Information

PS Fund Number: 31556

Tyler Sub Fund: 3137

Project Description: Fire public safety facilities to serve a citywide area as set forth in the goals and policies of the 2025 General Plan.



Not Completed



Completed

	Fiscal Year <u>2023</u>	Fiscal Year <u>2024</u>	Fiscal Year <u>2025</u>
Beginning Balance	\$ 4,783,100	\$ 6,948,548	\$ 8,049,758
Fees/Revenue	2,403,250	2,843,280	3,588,002
Interest	96,801	231,474	330,650
Other Revenue & Transfer	(258,737)	(1,647,336)	(1,202,614)
Subtotal Balance	7,024,414	8,375,965	10,765,796
Reimbursements	-	-	-
Expenditures	75,867	326,207	193,208
Ending Balance	\$ 6,948,548	\$ 8,049,758	\$ 10,572,588

Fee: Master Fee Schedule (FMC 12-4.508)

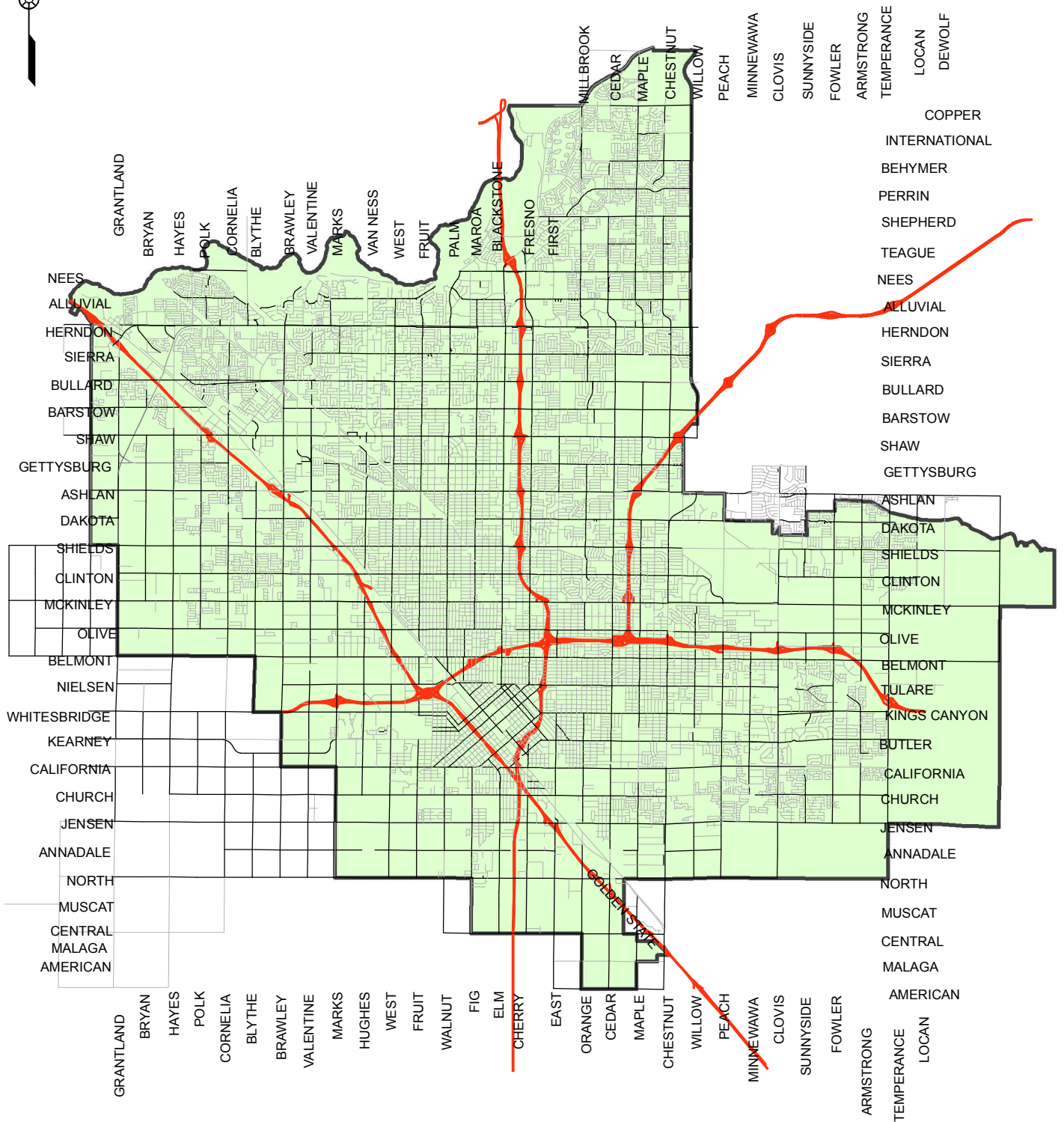
- \$37,099 was expended for fund administrative fees.
- \$156,109 was expended for various Public Safety Projects.
- \$1,302,724 was transferred out for Adjustments to Public Safety.
- \$100,110 was transferred from other fund.

Beginning balance difference of \$1,503 FY22 & \$2,255 FY21 is repayment of loan that

* consists of principal and interest (Prepaid Interest).

There are no pending developer reimbursements due from this fund.

PARKS CITYWIDE FACILITIES FEE



City of



0 0.5 1 2 3 4 Miles

Project Title: Parks Citywide Facilities Fees

Accounting Information

PS Fund Number: 31509

Tyler Sub Fund: 3109

Project Description: Park facilities to serve a citywide area as set forth in the goals and policies of the 2025 General Plan.



Not Completed



Completed

	Fiscal Year <u>2023</u>	Fiscal Year <u>2024</u>	Fiscal Year <u>2025</u>
Beginning Balance	\$ 13,004,868	\$ 16,994,063	\$ 21,137,125
Fees/Revenue	3,474,427	4,916,573	5,499,559
Interest	272,023	561,819	820,574
Other Revenue & Transfer	260,249	(966,632)	(180,312)
Subtotal Balance	17,011,567	21,505,824	27,276,945
Reimbursements	-	-	-
Expenditures	17,504	368,699	1,743,090
Ending Balance	\$ 16,994,063	\$ 21,137,125	\$ 25,533,855

Fee: Master Fee Schedule (FMC 12-4.509)

- \$803,654 was transferred to other fund.
- \$983,966 was transferred from other fund.
- \$45,300 was transferred out to fund administrative fees.
- \$186,406 was expended for 179900043 - Milburn/Dakota Park-F19 17-3a.
- \$193,021 was expended for 179900052 - Peach Property Phase 1.
- \$55,736 was expended for 179900075 - Citywide Senior Center.
- \$90 was expended for 179900109 - Radio Park Renovations.
- \$239,217 was expended for 179900218 - Rotary East Park Pickleball.
- Design.\$1,023,327 was expended for 209900189 - MLK Magnet Park.

There are no pending developer reimbursements due from this fund.

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Project Title: Parkland (Quimby) Dedication Fee

Accounting Information

PS Fund Number: 31510

Tyler Sub Fund: 3110

Fund Description: A citywide Quimby park fee based on current per capita standards and the 2025 General Plan goals and policies. (Applicable to land divisions only)



Not Completed



Completed

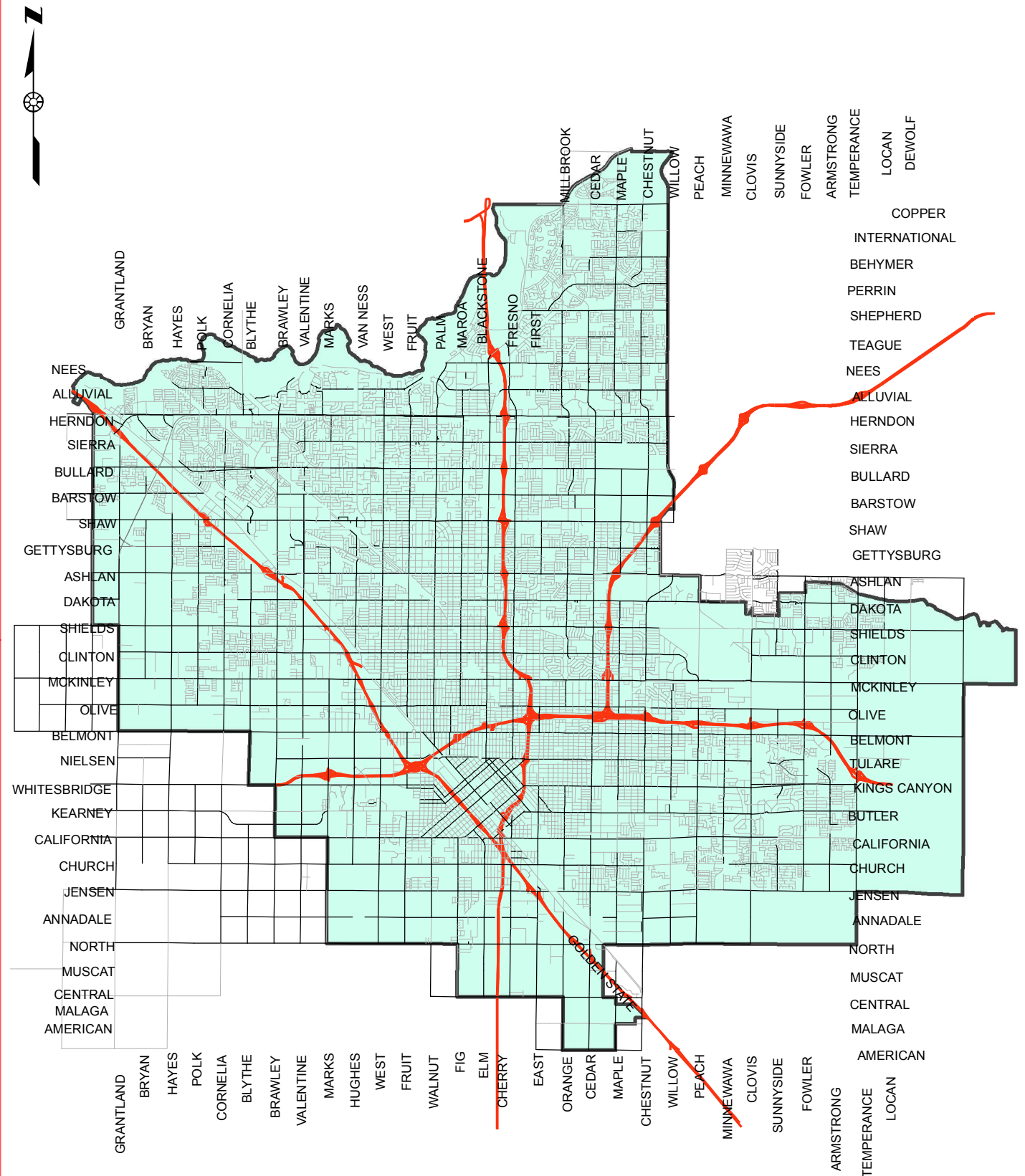
	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025
Beginning Balance	\$ 5,576,909	\$ 7,894,197	\$ 9,567,282
Fees/Revenue	1,576,346	998,948	1,193,865
Interest	115,718	241,052	361,123
Other Revenue & Transfer	638,316	441,662	(13)
Subtotal Balance	7,907,288	9,575,858	11,122,257
Reimbursements	-	-	-
Expenditures	13,091	8,576	29,982
Ending Balance	\$ 7,894,197	\$ 9,567,282	\$ 11,092,275

Fee: Master Fee Schedule (FMC 12-4.509)

- \$3,801 was expended for fund administrative fees.
- \$87 was expended to 179900235 - Sunnyside/Church Prop FY22CM46.
- \$26,094 was expended to 179900296 - D2 Park Acquisition FY25.
- \$140 was transferred to other fund.
- \$128 was transferred from other fund.

There are no pending developer reimbursements due from this fund.

POLICE CITYWIDE FACILITIES FEE



Project Title: Police Citywide Facilities Fees

Accounting Information

PS Fund Number: 31586

Tyler Sub Fund: 3147

Project Description: Police public safety facilities to serve a citywide area as set forth in the goals and policies of the 2025 General Plan.



Not Completed



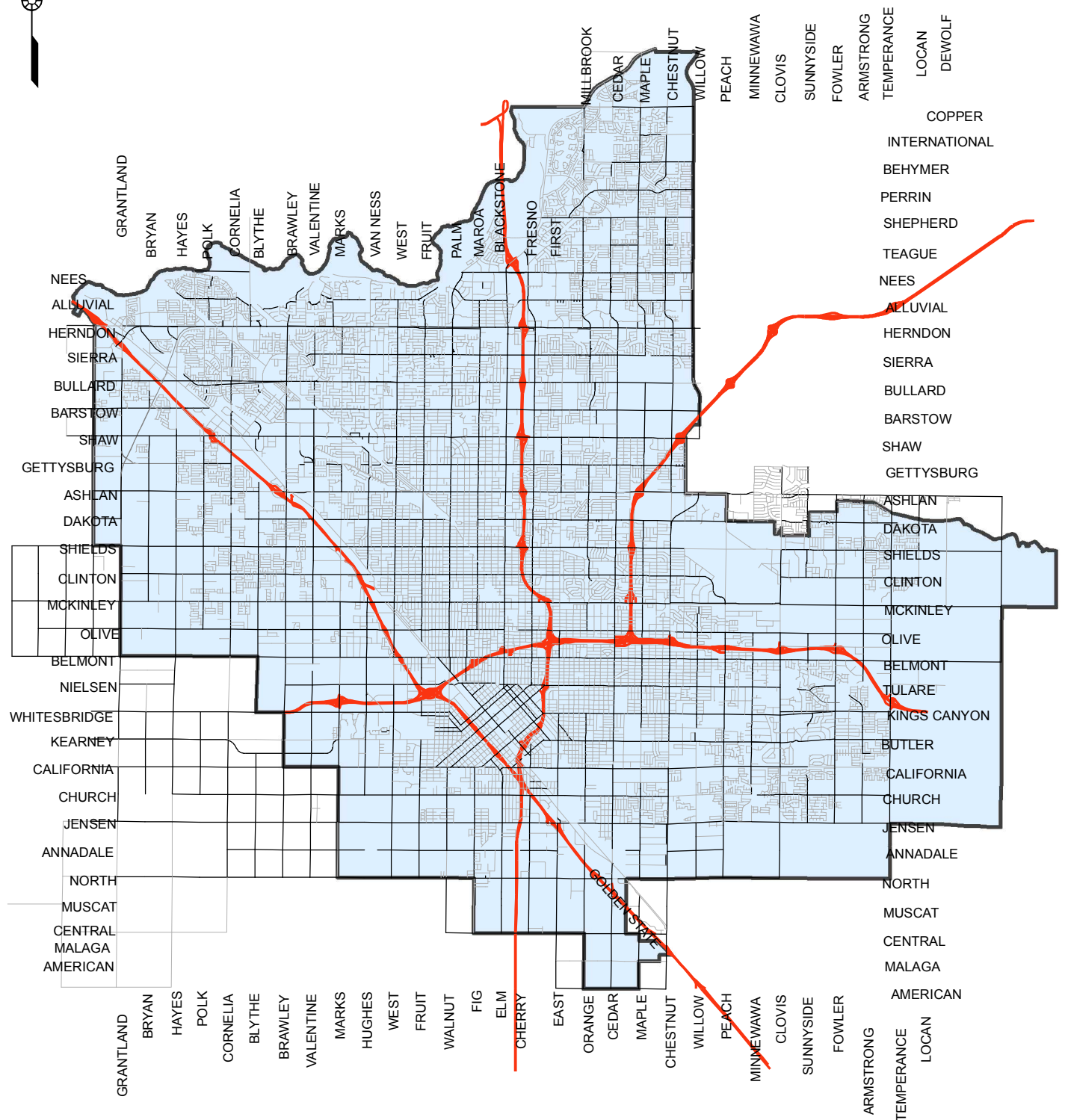
Completed

	Fiscal Year <u>2023</u>	Fiscal Year <u>2024</u>	Fiscal Year <u>2025</u>
Beginning Balance	\$ 1,847,716	\$ 2,561,236	\$ 2,818,249
Fees/Revenue	915,929	1,226,318	1,854,530
Interest	39,262	82,903	118,818
Other Revenue & Transfer	(161,878)	(871,690)	(614,627)
Subtotal Balance	2,641,029	2,998,767	4,176,970
Reimbursements	-	-	-
Expenditures	79,793	180,518	204,045
Ending Balance	\$ 2,561,236	\$ 2,818,249	\$ 3,972,925

Fee: Single family resident/per unit	\$ 945.68
Multi-family resident/per unit	\$ 721.23
Office/per 1,000 bldg sf	\$ 841.94
Retail/per 1,000 bldg sf	\$ 883.84
Industrial/per 1,000 bldg sf	\$ 420.97

- \$183,950 was expended for fund space rentals.
- \$20,095 was expended for fund administrative.
- fees.\$639,567 was transferred to other fund.
- \$24,941 was transferred from other fund.

There are no pending developer reimbursements due from this fund.



FRESNO

0 0.5 1 2 3 4 Miles

Project Title: Citywide Traffic Signal Mitigation Impact Fee

Accounting Information

PS Fund Number: 31578

Tyler Sub Fund: 3146

Project Description: All citywide traffic signal installations, modifications for protected left-turn phasing and additional turn lanes, and associated equipment at major street intersections



Not Completed



Completed

	Fiscal Year <u>2023</u>	Fiscal Year <u>2024</u>	Fiscal Year <u>2025</u>
Beginning Balance	\$ 3,595,324	\$ 3,309,418	\$ 3,166,721
Fees/Revenue	994,638	1,491,873	1,290,744
Interest	64,213	98,570	74,006
Other Revenue & Transfer	(267,216)	(183,749)	(18,265)
Subtotal Balance	4,386,960	4,716,112	4,513,205
Reimbursements	23,149	295,100	2,637,199
Expenditures	1,054,393	1,254,291	939,012
Ending Balance	\$ 3,309,418	\$ 3,166,721	\$ 936,994

Fee: Master Fee Schedule (FMC 11-226)

- \$8,416 was expended for 209900251 - TS Blythe & Gates.
- \$273,800 was expended for 209900064 - TS Clinton & Valentine.
- \$880 was expended for 209900143 - LT Phasing Audubon and Nees.
- \$101,184 was expended for 209900355 - TS Audubon & Del Mar.
- \$684,251 was expended for 209900288 - TS Cedar & Teague LT Phasing.
- \$1,706 was expended for 209900274 - TS Fowler & Olive.
- \$14,752 was expended for fund administrative fees.
- \$313,630 was transferred from other fund.
- \$331,895 was transferred to other fund.

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Citywide Traffic Signal Mitigation Impact Fee
Fund 31578 Sub Fund 3146
Fiscal Year Ended June 30, 2025

FY25 REIMBURSEMENTS:

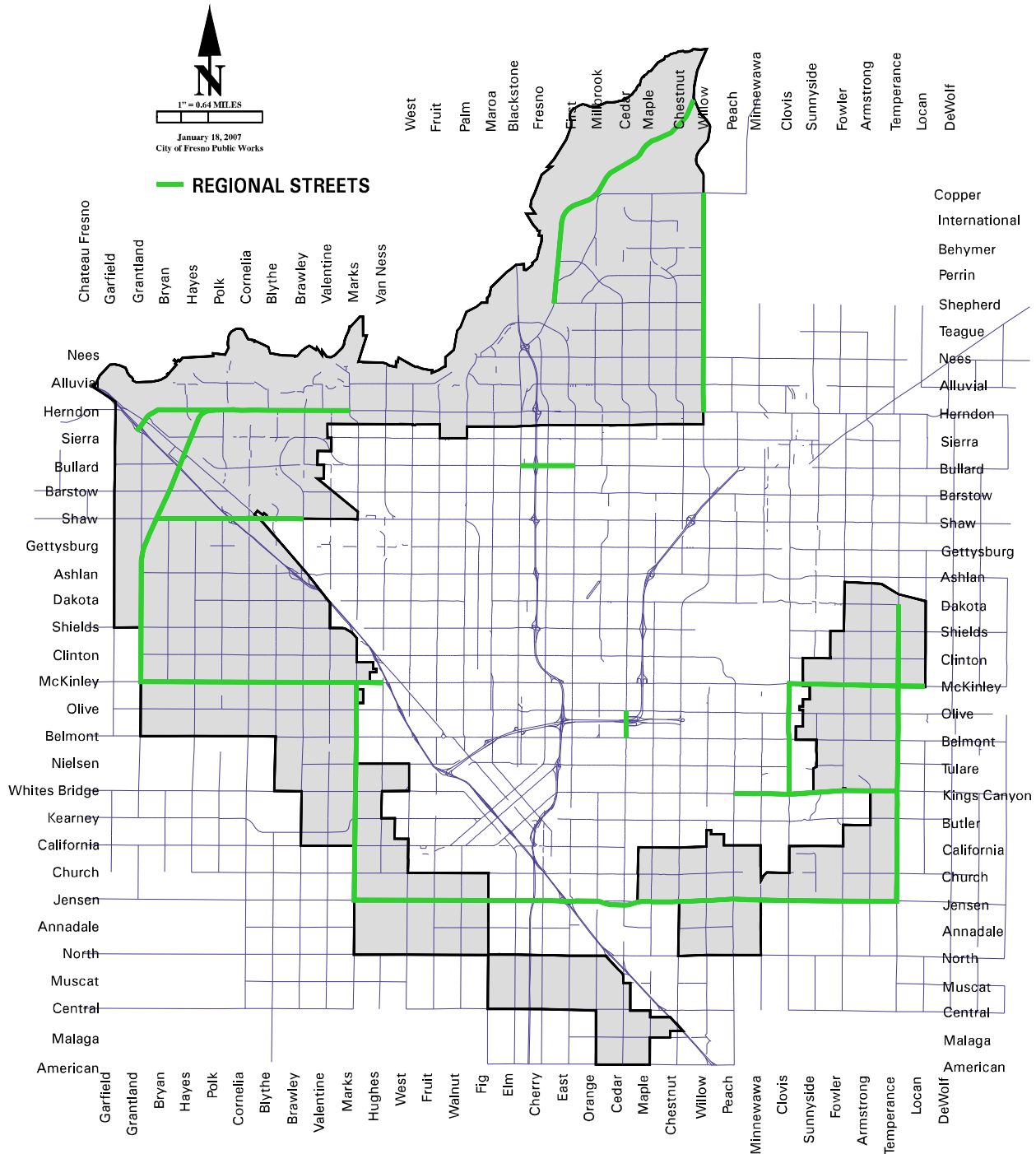
Developer Name	UGM Agreement No.	Reimbursement Date	Amount
BEAL DEVELOPMENT LLC	BEAL3	10/01/24	\$ 175,232.04
LENNAR HOMES OF CALIFORNIA LLC	LENN2	12/10/24	\$ 457,406.46
BN 5499 LP.	BN54	12/10/24	\$ 326,382.09
GRANVILLE HOMES, INC.	GRAN3	12/10/24	\$ 329,696.17
PARC WEST DEVELOPMENT INC.	Parc5	04/03/25	\$ 158,670.66
LENNAR HOMES OF CALIFORNIA LLC	Lenn4	04/03/25	\$ 152,329.34
LENNAR HOMES OF CALIFORNIA LLC	Lenn4	05/27/25	\$ 25,217.00
FRANCHER CREEK TOWN CENTER, LLC	MLSP1	05/27/25	\$ 1,012,265.65
Total FY25 Reimbursements			<u><u>\$ 2,637,199.41</u></u>

PRIORITY OF REMAINING REIMBURSEMENTS:

Developer Name	UGM Agreement No.	Eligibility Date	Maximum Eligible Reimbursements
GETTYSBURG/HAYES NO. 1 L.P.	5400	02/17/09	\$ (53,417.55)
LENNAR HOMES OF CALIFORNIA LLC	LENN4	03/24/25	\$ 125,623.66
PARC WEST DEVELOPMENT INC.	PARC5	03/25/25	\$ 341,395.96
GRANVILLE HOMES, INC.	GRAN5	04/08/25	\$ 391,294.28
COPPER RIVER DEVELOPMENT INC	CRR8	05/07/25	\$ 383,065.71
Total Remaining Maximum Eligible Reimbursements			<u><u>\$ 1,187,962.06</u></u>

GROWTH BOUNDARY AREA

(ENTIRE CITY SUBJECT TO CITY-WIDE REGIONAL STREET SYSTEM IMPACT FEE)



PUBLIC WORKS DEPARTMENT / Technical Services

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Project Title: Citywide Regional Street Impact Fee

Accounting Information PS Fund Number: 24042

Tyler Sub Fund: 3111

Project Description: Construction of the regional streets as defined by the implementing policies for the major street impact fee program



Not Completed



Completed

	Fiscal Year <u>2023</u>	Fiscal Year <u>2024</u>	Fiscal Year <u>2025</u>
Beginning Balance	\$ 9,757,494	\$ 10,734,701	\$ 9,098,038
Fees/Revenue	1,409,563	1,572,195	2,471,579
Interest	186,011	283,515	329,663
Other Revenue & Transfer	181,841	(238,847)	(124,579)
Subtotal Balance	11,534,909	\$ 12,351,564	\$ 11,774,700
Reimbursements	-	291,466	279,737
Expenditures	800,208	2,962,060	863,241
Ending Balance	\$ 10,734,701	\$ 9,098,038	\$ 10,631,722

Fee: Master Fee Schedule (FMC 11-226.2)

- \$26,793 was expended for fund administrative fees.
- \$727,392 was expended for 209900359 - Friant Rd SB RT Lane Extension.
- \$(25,531) was transferred from other fund.
- \$150,110 was transferred to other fund.
- \$87 was expended for 209900356 - Right of Way Acq McKinley Fowler to Armstrong.
- \$2,362 was expended for 209900286 - Shaw Ave Widening Veterans to Polk.
- \$150,517 was expended for 209900253 - Veterans Blvd 4B Riverside to Herndon.
- \$6,235 was expended for 209900023 - Vetrns Blvd/Hwy 99 & UPRR Pass.

There are no pending developer reimbursements due from this fund.

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Citywide Reg Street Impact Fee
Fund 24042 Sub Fund 3111
Fiscal Year Ended June 30, 2025

FY25 REIMBURSEMENTS:

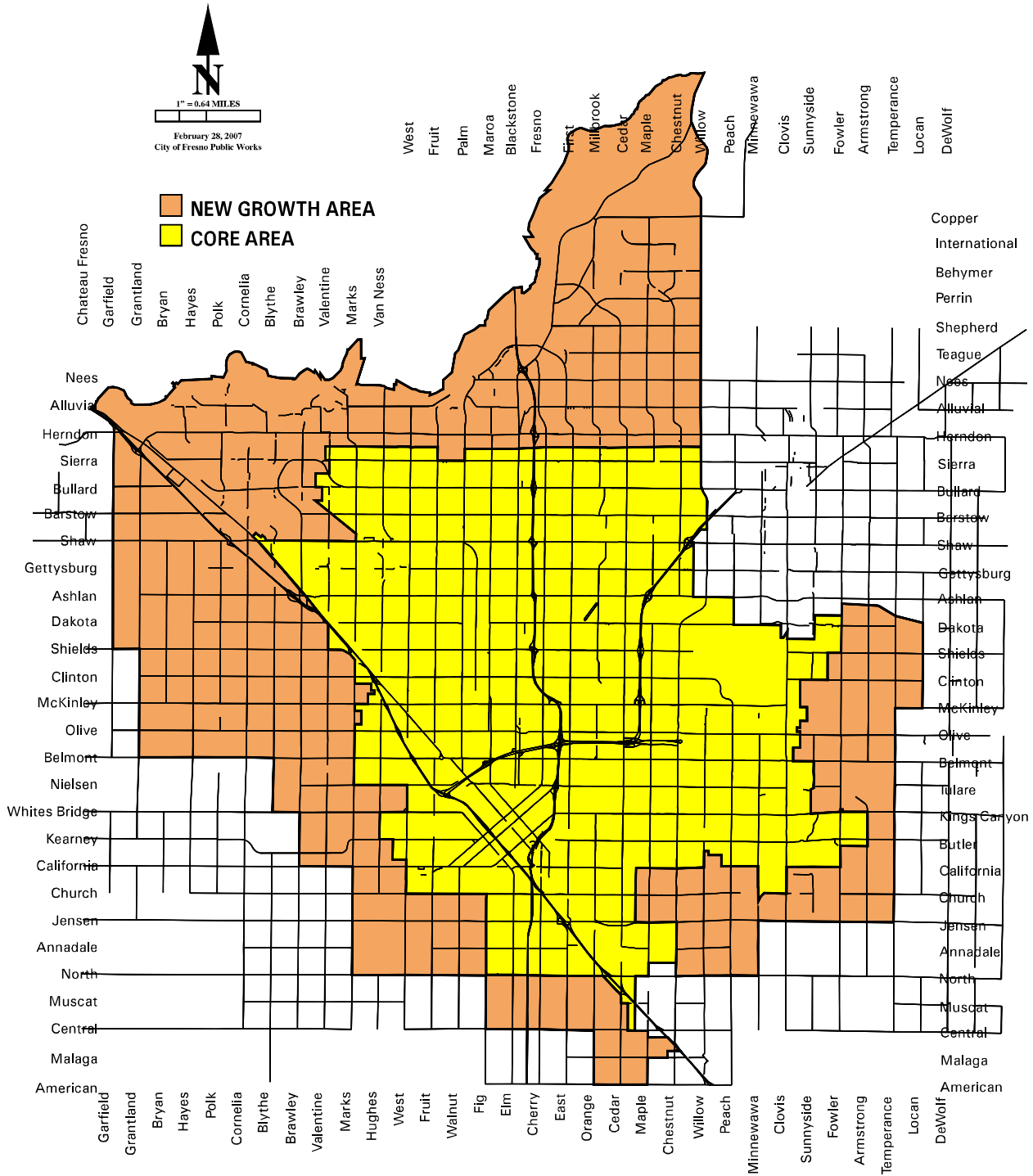
Developer Name	UGM Agreement No.	Reimbursement Date	Amount
RICH DEVELOPMENT C/O DCTN3 389 FRESNO CA LL	RICH1	04/01/25	\$ 279,736.69

Total FY25 Reimbursements	\$ 279,736.69
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PRIORITY OF REMAINING REIMBURSEMENTS:

Developer Name	UGM Agreement No.	Eligibility Date	Remaining Maximum Eligible Reimbursements
None			\$ -
Total Remaining Maximum Eligible Reimbursements			\$ -

STREET IMPACT FEE AREAS



PUBLIC WORKS DEPARTMENT / Technical Services

J.Paff File: /ifees/str/strifee.aml



Project Title: New Growth Area Street Impact Fees

Accounting Information

PS Fund Number: 24053

Tyler Sub Fund: 3114

Project Description: Construction of new growth area neighbor streets as defined by the implementing policies for the major street impact fee program



Not Completed



Completed

	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025
Beginning Balance	\$ 13,720,507	\$ 15,904,131	\$ 18,155,355
Fees/Revenue	3,545,725	3,690,143	5,283,136
Interest	264,140	493,797	471,350
Other Revenue & Transfer	-	(291,872)	(193,368)
Subtotal Balance	17,530,372	19,796,198	23,716,472
Reimbursements	1,043,545	739,485	5,194,894
Expenditures	582,696	901,358	3,947,174
Ending Balance	\$ 15,904,131	\$ 18,155,355	\$ 14,574,392

- \$53,515 was expended for fund administrative fees.
- \$2,180,661 was expended for 209900035 – Peach Ave Jensen to Butler.
- \$31,851 was expended for 209900135 – Polk Ave Widening Shaw to Gettysburg.
- \$139,576 was expended for 209900221 - Clinton Ave Widening Marks to Brawley.
- \$9,383 was expended for 209900222 - Ashlan Ave Widening Polk to Cornelia.
- \$11,990 was expended for 209900269 - NB Polk Widen Shaw-Gettysburg.
- \$870,073 was expended for 209900078 - Inter Improv Central & Orange.
- \$206,789 was expended for 209900304 - Ashlan WB Widen Polk to Bryan.
- \$49,460 was expended for 209900064 - TS Clinton & Valentine.
- \$201,984 was transferred to other fund.
- \$8,615 was transferred from other fund.

There are no pending developer reimbursements due from this fund.

**New Growth Area Street Impact Fees
Fund 24053 Sub Fund 3114
Fiscal Year Ended June 30, 2025**

FY25 REIMBURSEMENTS:

Developer Name	UGM Agreement No.	Reimbursement Date	Amount
LENNAR FRESNO INC	LEN1	08/12/24	\$ 1,750,000.00
GRANVILLE HOMES, INC.	GRAN1	08/20/24	\$ 1,816,436.06
LENNAR FRESNO INC	LEN1	08/20/24	\$ 55,621.53
TCM PARNTERS LLC	TCM1	12/10/24	\$ 57,971.58
GINDER DEVELOPMENTCORP	N/A	01/02/25	\$ 929,313.00
GINDER DEVELOPMENTCORP	Gind1	05/27/25	\$ 350,305.33
LENNAR HOMES OF CALIFORNIA LLC	Lenn3	05/27/25	\$ 235,246.10

Total FY25 Reimbursements	<u>\$ 5,194,893.60</u>
----------------------------------	-------------------------------

PRIORITY OF REMAINING REIMBURSEMENTS:

Developer Name	UGM Agreement No.	Eligibility Date	Remaining Maximum Eligible Reimbursements
NONE			

Total Remaining Maximum Eligible Reimbursements	<u>\$ -</u>
--	--------------------

Project Title: Developer Cash-in-Lieu Improvement

Accounting Information

PS Fund Number: 30102

Tyler Sub Fund: 3002

Project Description: Developer Cash-in-Lieu Improvements fund was for the first time included in the Impact Fee Annual Report. The fund is used to fulfill conditions of approval associated with private development projects. The City will, in limited situations, allow the developer to provide cash payments in lieu of construction of normally required improvements.



Not Completed



Completed

	Fiscal Year <u>2023</u>	Fiscal Year <u>2024</u>	Fiscal Year <u>2025</u>
Beginning Balance	\$ 4,214,947	\$ 4,587,713	\$ 5,060,434
Fees/Revenue	11,680	49,507	(191,334)
Interest	77,519	131,956	171,463
Other Revenue & Transfer	283,568	291,259	61,611
Subtotal Balance	4,587,713	5,060,434	5,102,175
Reimbursements	-	-	-
Expenditures	-	-	-
Ending Balance	\$ 4,587,713	\$ 5,060,434	\$ 5,102,175

- \$61,611 was transferred from 209900273 - SD Clinton WO Valentine.

There are no pending developer reimbursements due from this fund.

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COPPER RIVER RANCH FUNDS

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City of Fresno Impact Fees
Impact Fee Annual Report
For the Fiscal Year 2025

UGM Fund #	Tyler Sub Fund	PeopleSoft Fund	Fund Description	Balance Sheet Items (Encumbrances & WCF Reimb)	Beg Bal Adjusted	Fee Revenue	Interest Income	Others/Tfrs In-Out	Total Available	Reimbursements	Adjusted Exp	Ending Balance
			Copper River Ranch Funds:									
752	3112	24043	Int Sts. & Rdabouts St. Imp Fee	-	307,608.20	635,639.90	13,778.83	(1,047.56)	955,979.37	300,000.00	4,878.36	651,101.01
753	3113	24052	Reg. St. Imp Fee-Copper River	-	622,906.15	103,004.26	23,659.25	-	749,569.66	-	2,302.97	747,266.69
606	3115	24054	Sewer Backbone Fee-Copper Riv	-	229,142.00	50,295.00	8,898.36	-	288,335.36	-	1,983.46	286,351.90
			Total Copper River Ranch Funds	-	1,159,656.35	788,939.16	46,336.44	(1,047.56)	1,993,884.39	300,000.00	9,164.79	1,684,719.60

CITY OF FRESNO MASTER FEE SCHEDULE

PLANNING & DEVELOPMENT FEES

COPPER RIVER RANCH IMPACT FEE

<u>Amend #</u>	<u>Current</u>
<ul style="list-style-type: none"> All rates in this section apply to land known as Copper River Ranch bound by Copper Avenue to the South, Friant Avenue to the West, Willow Avenue to the east and approximately one mile north of Copper Avenue as studied in the program EIR10126. These fees are developed and adopted based the April 2019 Fee Study for Copper River Ranch. Any entitlement within the project boundary identified above is subject to the Copper River Ranch fees pursuant to the 	
553	CRR - Associated Major Roadway Infrastructure Facility F 4,836 / gross acre
553	CRR - Interior Collector Roadway Facility Fee¹ 31,155 / gross acre
553	CRR - Sewer Backbone System Facility Fee² 479 / EDU

NOTES:

¹ Fee Calculations for the Associated Major Road Infrastructure Facilities and Interior Collector Street Facilities fees do not, nor intended to, overlap with improvements (specifically pavements, median curbs, and other improvements) covered in the City of Fresno, Major Street Impact Fees (FMSI) or the Traffic Signal Mitigation Impact Fee (TSMI).

² Commercial Land uses are based on 5.8 Edu's per acre.

³ As the improvements are constructed and reimbursement requests are submitted, the City of Fresno shall disburse funds as those funds become available. The developer must submit the appropriate information to the City in order to be considered for reimbursement (see City reimbursement procedures). Reimbursements will be made in the order that the infrastructure improvements were accepted by the City.

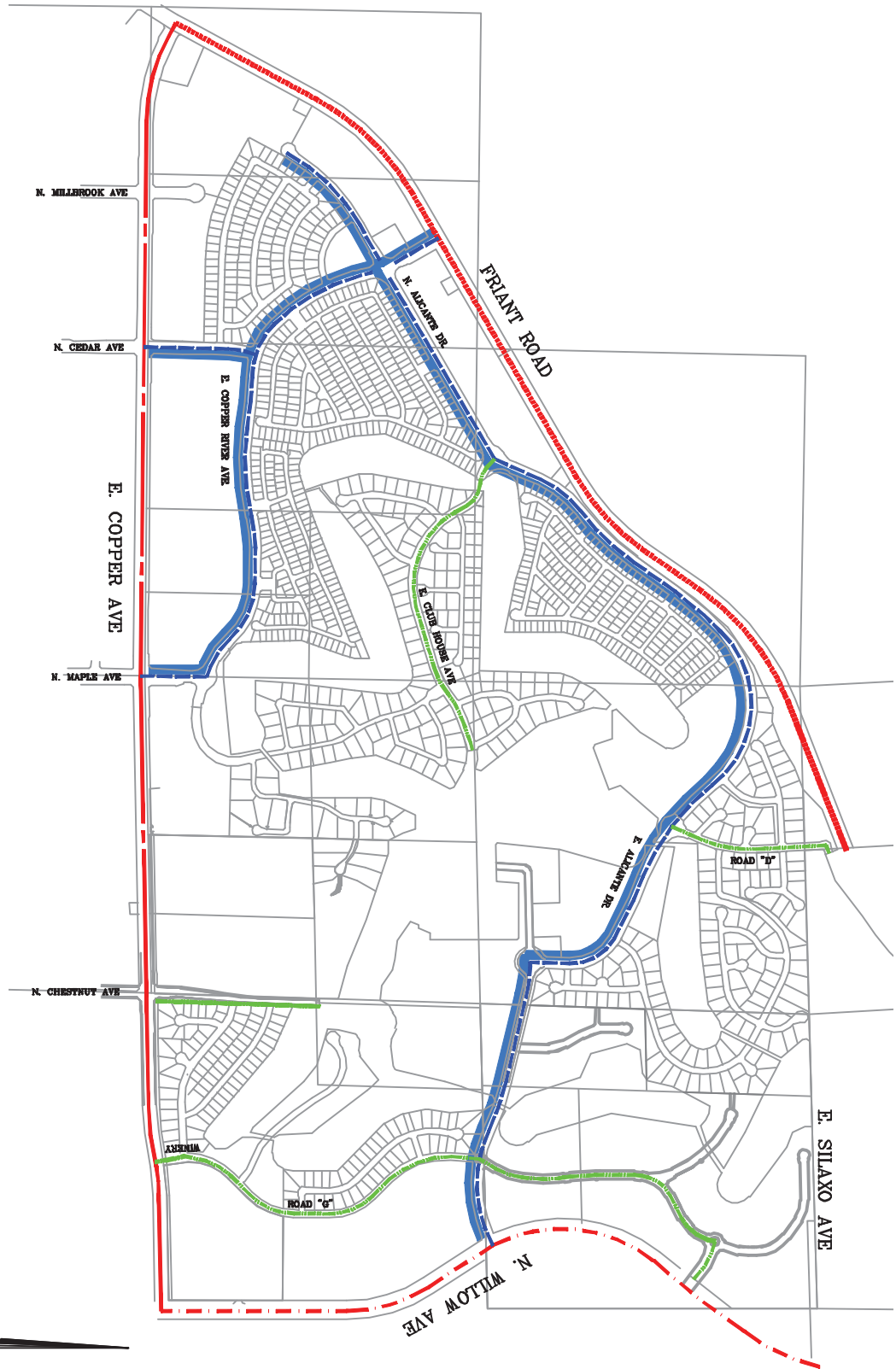
COPPER RIVER RANCH DEVELOPMENT

Construction of interior collector streets and roundabouts within the Copper River Ranch project area. Construction of Friant Rd, Copper Ave and Willow Ave improvements along the perimeter of Copper River Ranch (right-of-way, curb, median cap, utility relocation, sidewalk, landscaping and street lighting. Construction of the sewer backbone within the Copper River Ranch project area. Each of these facilities was required to be constructed by the City of Fresno before development could occur.

INDEX

Interior Streets and Roundabouts Street Impact Fee.	42
Regional Street Impact Fee.....	46
Sewer Backbone Fee.....	48

- LEGEND**
- SCENIC EXPRESSWAY
 - SUPER ARTERIAL
 - ARTERIAL
 - COLLECTOR
 - LOCAL COLLECTOR
 - IRF-COLLECTOR INFRASTRUCTURE

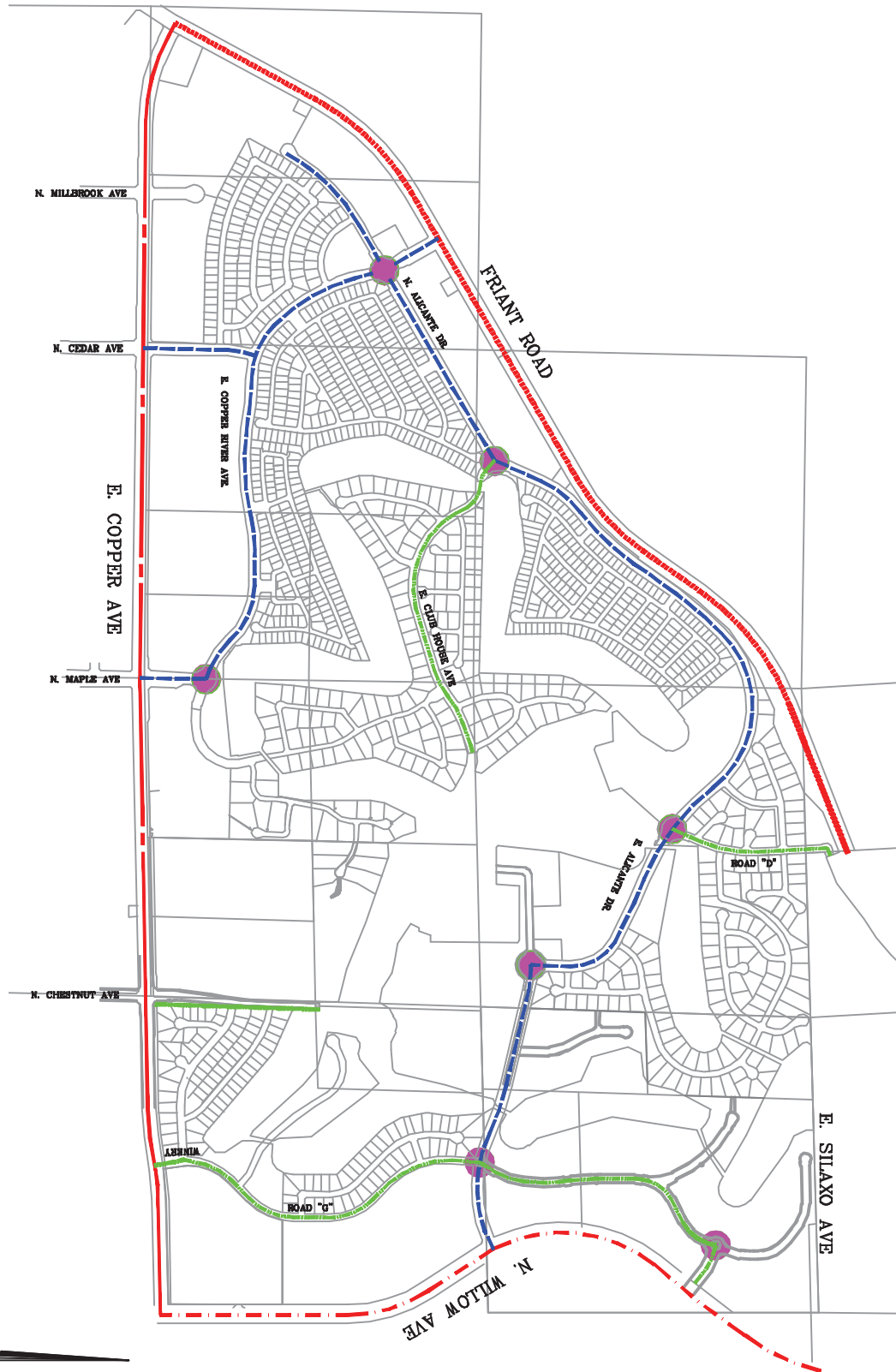


COPPER RIVER RANCH

INTERIOR ROADWAY FACILITIES (IRF) COLLECTOR STREET EXHIBIT

SCALE: NTS

EXHIBIT: 4.2



COPPER RIVER RANCH

INTERIOR ROADWAY FACILITIES (IRF) ROUNDABOUT LOCATIONS

SCALE: NTS

EXHIBIT: 4.6

Project Title: Interior Street and Roundabout Streets Impact Fee

Accounting Information

PS Fund Number: 24043

Tyler Sub Fund: 3112

Project Description: Construction of interior collector streets and roundabouts within the Copper River Ranch project area



Not Completed



Completed

	Fiscal Year <u>2023</u>	Fiscal Year <u>2024</u>	Fiscal Year <u>2025</u>
Beginning Balance	\$ 353,637	\$ 339,425	\$ 307,608
Fees/Revenue	230,173	210,533	635,640
Interest	8,256	9,843	13,779
Other Revenue & Transfer	-	-	(1,048)
Subtotal Balance	592,066	559,801	955,979
Reimbursements	250,000	250,000	300,000
Expenditures	2,640	2,193	4,878
Ending Balance	\$ 339,425	\$ 307,608	\$ 651,101

- \$4,878 was expended for fund administrative fees.
- \$1,048 was transferred to other fund.

There are no pending developer reimbursements due from this fund.

Int Sts. & Rdabouts St. Imp Fee - Copper River
Fund 24043 Sub Fund 3112
Fiscal Year Ended June 30, 2025

FY25 REIMBURSEMENTS:

Developer Name	UGM Agreement No.	Reimbursement Date	Amount
COPPER RIVER DEVELOPMENT	CRR3	04/01/25	\$ 300,000.00

Total FY25 Reimbursements	\$ 300,000.00
----------------------------------	----------------------

PRIORITY OF REMAINING REIMBURSEMENTS:

Developer Name	UGM Agreement No.	Eligibility Date	Remaining Maximum Eligible Reimbursements
COPPER RIVER DEVELOPMENT	CRR3	03/21/23	\$ 2,235,157.08
COPPER RIVER DEVELOPMENT	CRR4	03/21/23	\$ 694,119.31
COPPER RIVER DEVELOPMENT	CRR6	03/21/23	\$ 698,437.94

Total Remaining Maximum Eligible Reimbursements	\$ 3,627,714.33
--	------------------------

Project Title: Regional Street Impact Fee - Copper River

(Associated Major Street Infrastructure Facility Fee - Copper River Ranch)

Accounting Information

PS Fund Number: 24052

Tyler Sub Fund: 3113

Project Description: Construct Friant Rd, Copper Ave and Willow Ave improvements along the perimeter of Copper River Ranch (right-of-way, curb, median cap, utility relocation, sidewalk, landscaping, street lighting)



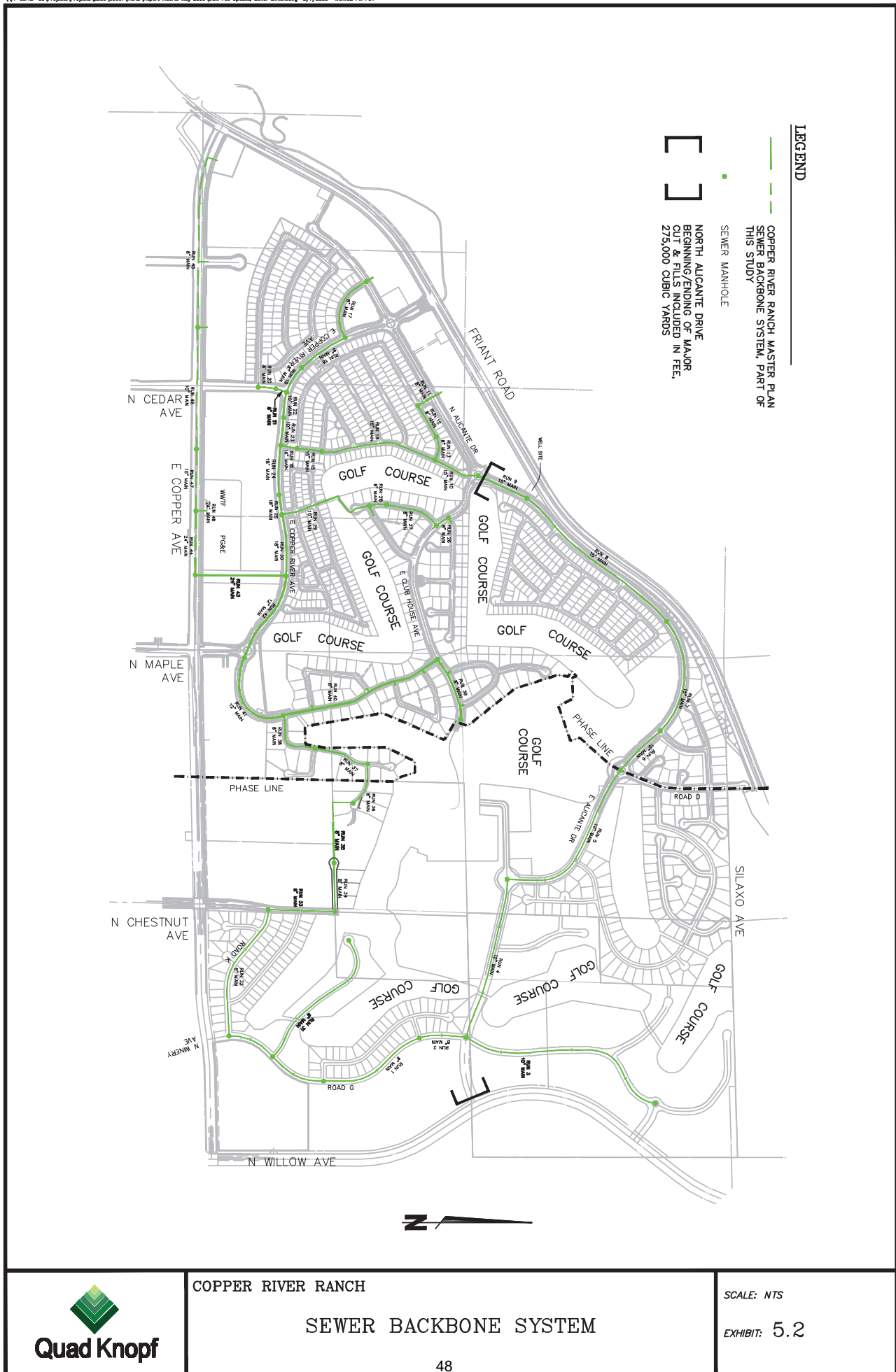
Not Completed



Completed

	Fiscal Year <u>2023</u>	Fiscal Year <u>2024</u>	Fiscal Year <u>2025</u>
Beginning Balance	\$ 498,529	\$ 557,765	\$ 622,906
Fees/Revenue	92,586	50,335	103,004
Interest	9,425	16,539	23,659
Other Revenue & Transfer	-	-	-
Subtotal Balance	600,541	624,639	749,570
Reimbursements	40,775	-	-
Expenditures	2,001	1,733	2,303
Ending Balance	\$ 557,765	\$ 622,906	\$ 747,267

- \$2,303 was expended for fund administrative fees.



COPPER RIVER RANCH
SEWER BACKBONE SYSTEM

SCALE: NTS
EXHIBIT: 5.2

Project Title: Sewer Backbone Fee - Copper River

Accounting Information

PS Fund Number: 24054

Tyler Sub Fund: 3115

Project Description: Construction of the sewer backbone within the Copper River Ranch project area



Not Completed



Completed

	Fiscal Year <u>2023</u>	Fiscal Year <u>2024</u>	Fiscal Year <u>2025</u>
Beginning Balance	\$ 506,741	\$ 213,529	\$ 229,142
Fees/Revenue	12,691	11,017	50,295
Interest	9,075	6,185	8,898
Other Revenue & Transfer	-	-	-
Subtotal Balance	528,508	230,731	288,335
Reimbursements	313,407	-	-
Expenditures	1,572	1,590	1,983
Ending Balance	\$ 213,529	\$ 229,142	\$ 286,352

- \$1,983 was expended for fund administrative fees.

There are no pending developer reimbursements due from this fund.

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UGM FIRE STATION FUNDS

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City of Fresno Impact Fees
Impact Fee Annual Report
For the Fiscal Year 2025

UGM Fund #	Tyler Sub Fund	People's Fund	Fund Description	Balance Sheet Items (Encumbrances & WCF Reimb)	Beg Bal Adjusted	Fee Revenue	Interest Income	Others/Tfrs In-Out	Total Available	Reimbursements	Adjusted Exp	Ending Balance
UGM Fire Station Funds:												
304	3131	31547	UGM Fire Station #13	-	71,961.50	-	2,529.48	-	74,490.98	-	-	74,490.98
422	3132	31549	UGM Fire Station #16	-	962.53	-	28.09	(990.62)	-	-	-	-
411	3133	31550	UGM Fire Station #18 -old #17	-	18,168.73	-	530.21	(18,698.94)	-	-	-	-
315	3134	31552	UGM Fire Station #14	-	48,403.27	-	1,701.40	-	50,104.67	-	-	50,104.67
316	3135	31553	UGM Fire Station #15	-	45,087.04	-	1,584.84	-	46,671.88	-	-	46,671.88
318	3136	31555	UGM Fire Station # 19	-	6,028.00	-	175.92	(6,203.92)	-	-	-	-
756	3148	31660	UGM Fire Station 10 Relocation	-	(13,791.21)	-	(79.07)	13,949.37	79.09	-	-	79.09
757	3150	31662	UGM Fire Station 12 Imprvments	-	12,736.06	-	435.09	-	13,171.15	-	1,000.00	12,171.15
758	3151	31663	UGM Fire Station 24	-	399,979.47	-	14,046.14	-	414,025.61	-	1,500.00	412,525.61
759	3152	31664	UGM Fire Station 25	-	21,769.78	-	753.24	-	22,523.02	-	900.00	21,623.02
			Total UGM Fire Station Funds	-	611,305.17	-	21,705.34	(11,944.11)	621,066.40	-	3,400.00	617,666.40

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**CITY OF FRESNO
MASTER FEE SCHEDULE**

PLANNING & DEVELOPMENT FEES

UGM FIRE STATION CAPITAL FEE (FMC 12-4.508)

Amend #		Current
570	Fire Impact Fee - Citywide**^	
	Single family residential / per unit	2,279.42
	Multi-family residential (>7.5 units/acre) fee per unit	1,738.74
	Office fee per 1,000 Sq. Ft. of building	686.32
	Retail fee per 1,000 Sq. Ft. of building	600.54
	Industrial fee per 1,000 Sq. Ft. of building	343.16

** Accessory dwelling units (ADU) that are less than 70 sq. ft. are not charges Development Impact Fees. ADUs larger than 750 sq. ft. pay the Multi-family residential rate.

^ Adjusted on July 1 annually, beginning July 1, 2020, based on the 20-City Construction Cost Index as reported in the Engineering News Record for the 12-month period ending in May of the year of adjustment.

CITYWIDE LOCALLY REGIONALLY SIGNIFICANT STREET CHARGE (FMC 11-226.2)

Amend #		Current
		Per Gross Acre
		(excludes area of major streets)
570	Citywide Locally Regionally Significant Street Impact Fee ^	
	The Citywide Regional Street Impact Fee shall be applicable	
	Residential (Low-Medium)	8,761.56
	Residential (Medium/High-High)	17,012.38
	Commercial Retail	15,730.51
	Commercial Office	16,476.69
	Light Industrial	4,716.46
	Heavy Industrial	2,866.99

^ Adjusted on July 1 annually, beginning July 1, 2018, based on the 20-City Construction Cost Index as reported in the Engineering News Record for the 12-month period ending in May of the year of adjustment.

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UGM FIRE STATION SERVICE AREAS

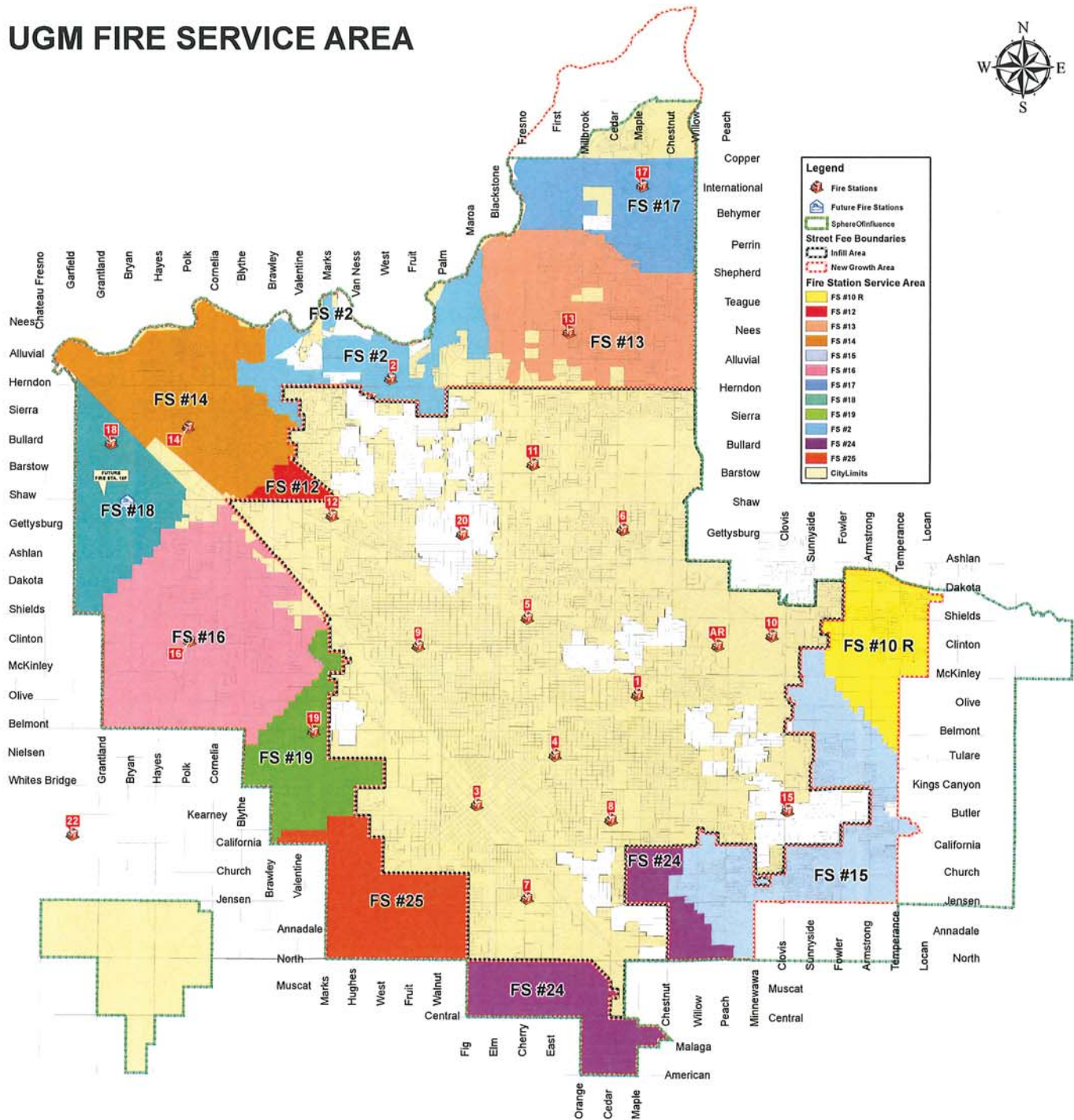
Fire service is provided to the UGM area from fire stations constructed and equipped with impact fees collected fire station services areas. Sites are selected and service areas designated to provide fire stations spaced approximately four miles apart. Fees are structured to provide sufficient funds to construct the fire station when 5,000 dwelling units have developed the service area. Fees from subsequent development within the service area are used to reimburse the early development that funded the station. Adjacent fire stations provide fire service until sufficient funds are collected to fund the station.

INDEX

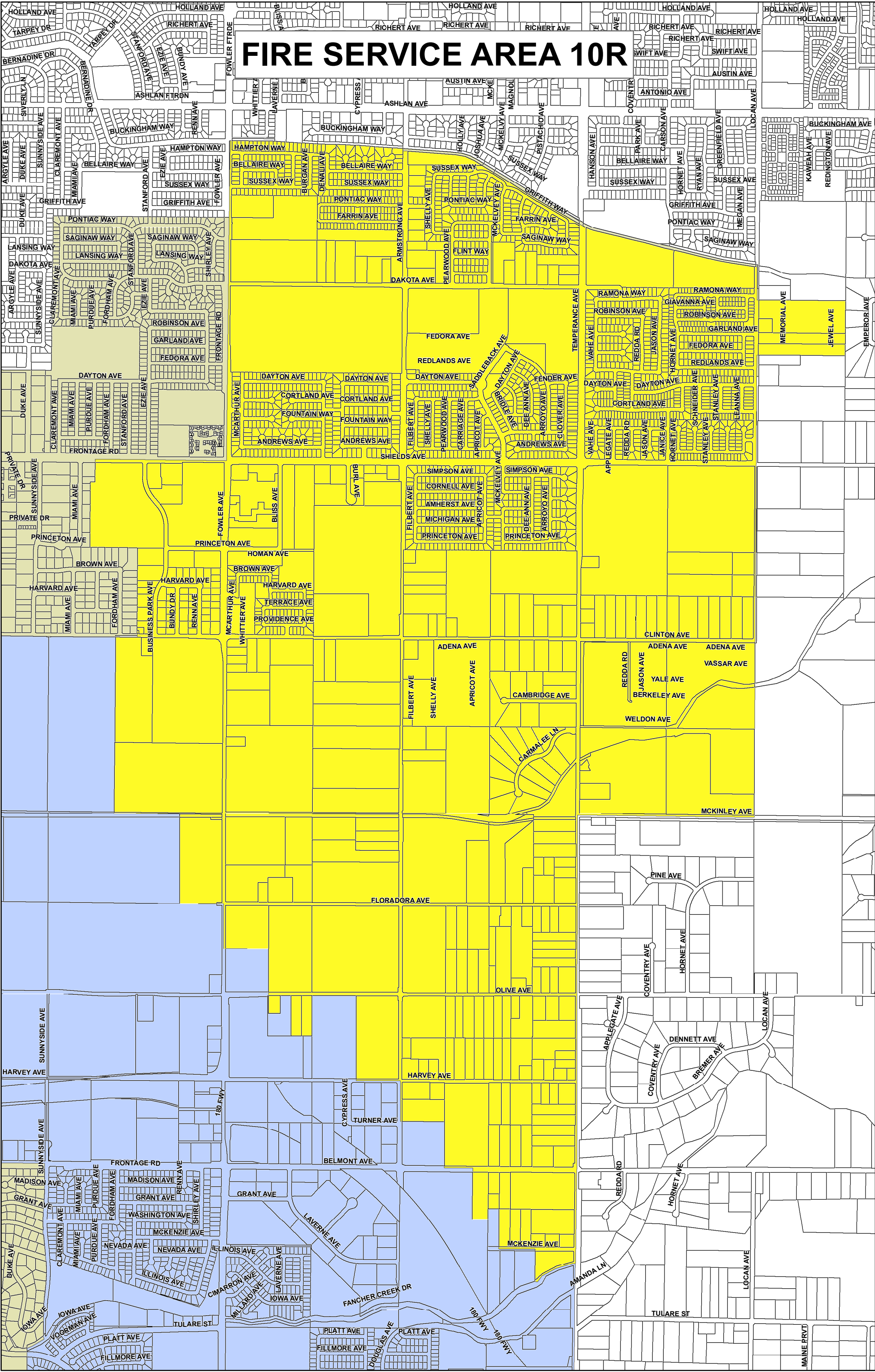
Service Area No. 10	.....	60
Service Area No. 12	.....	62
Service Area No. 13	.....	64
Service Area No. 14	.....	66
Service Area No. 15	.....	68
Service Area No. 16	.....	70
Service Area No. 18	72
Service Area No. 19	74
Service Area No. 24	76
Service Area No. 25	78

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UGM FIRE SERVICE AREA



Document Path: I:\MapInfo\UGM Fire Station Service Area\UGM Fire Station Service Area 10-10-10.mxd Date: 10/20/2017



Project Title: UGM Fire Station 10 Relocation

Accounting Information

PS Fund Number: 31660

Tyler Sub Fund: 3148

Project Description: New fire station to replace existing Fire Station 10. (See Map)



Not Completed

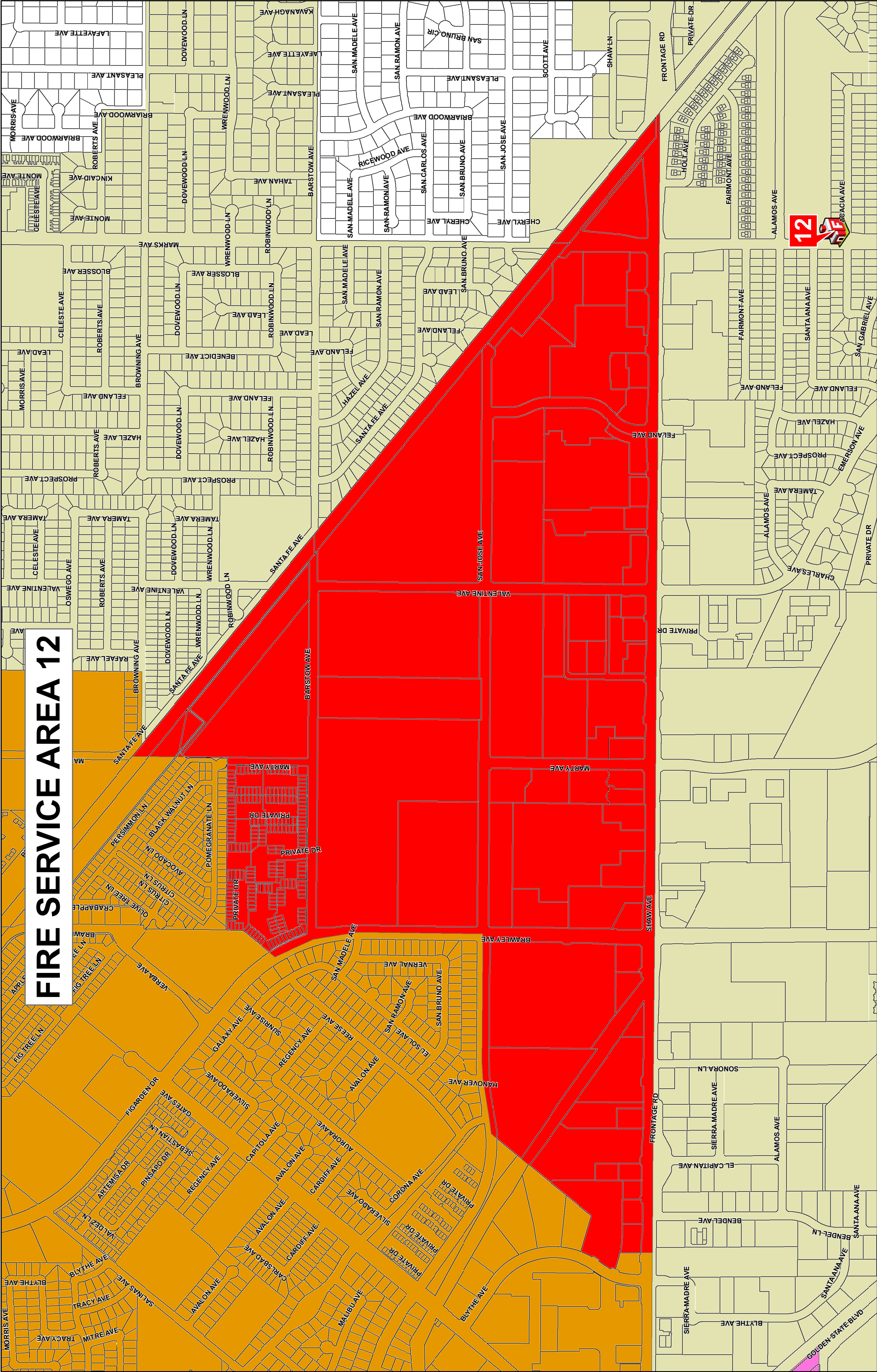


Completed

	Fiscal Year <u>2023</u>	Fiscal Year <u>2024</u>	Fiscal Year <u>2025</u>
Beginning Balance	\$ 222,412	\$ 256,416	\$ (13,791)
Fees/Revenue	-	-	-
Interest	5,264	3,793	(79)
Other Revenue & Transfer	30,800	-	13,949
Subtotal Balance	258,475	260,209	79
Reimbursements	-	-	-
Expenditures	2,060	274,000	-
Ending Balance	\$ 256,416	\$ (13,791)	\$ 79

- \$13,949 Transferred from Other Fund to Close Out Account.

There are no pending developer reimbursements due from this fund.



Project Title: UGM Fire Station 12 Improvements

Accounting Information

PS Fund Number: 31662

Tyler Sub Fund: 3150

Project Description: Constructed in 1977 and located at 2874 West Acacia near Marks Ave. Intended to be a temporary station.



Not Completed



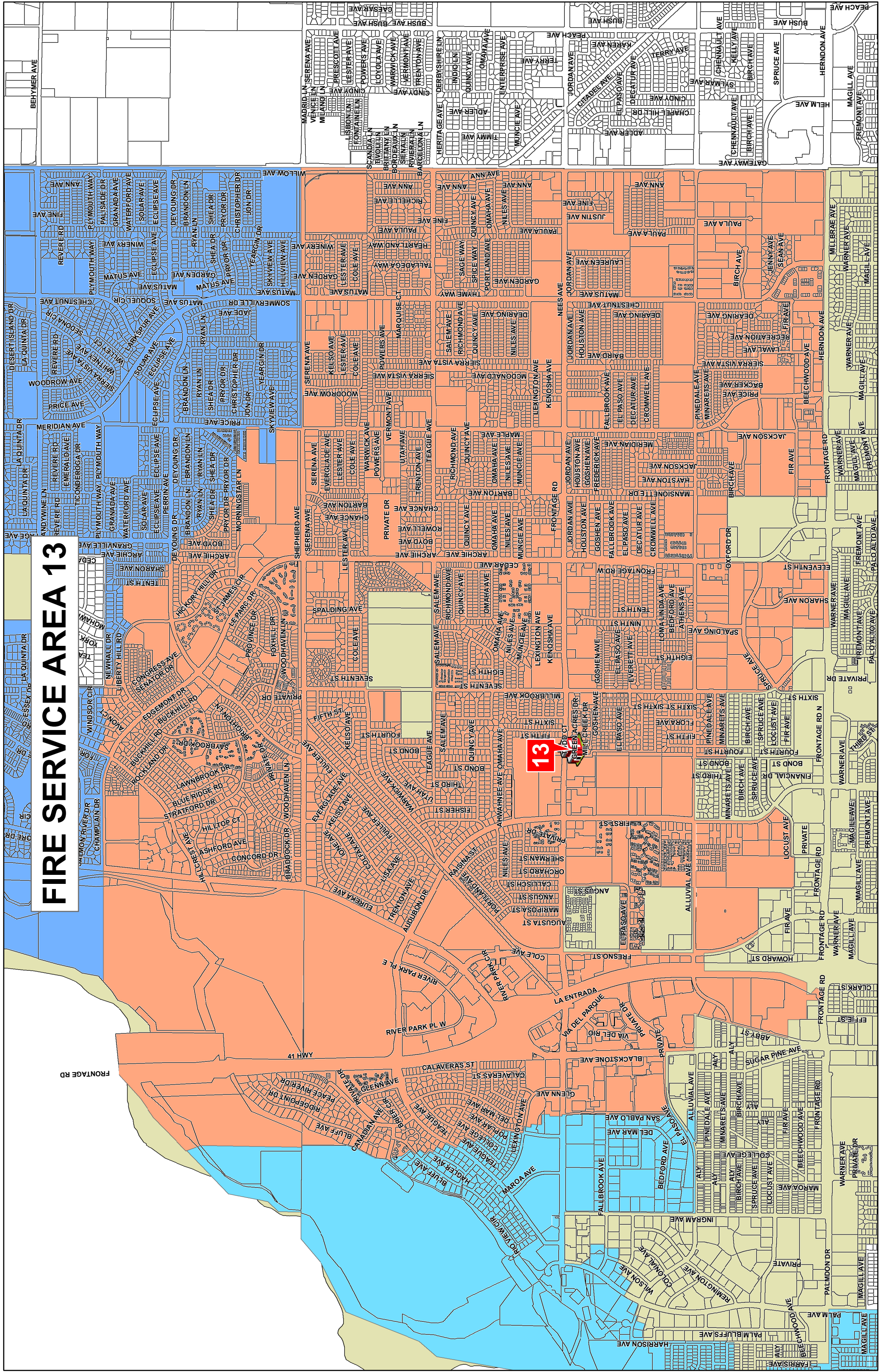
Completed

	Fiscal Year <u>2023</u>	Fiscal Year <u>2024</u>	Fiscal Year <u>2025</u>
Beginning Balance	\$ 14,602	\$ 13,366	\$ 12,736
Fees/Revenue	-	-	-
Interest	264	370	435
Other Revenue & Transfer	-	-	-
Subtotal Balance	14,866	13,736	13,171
Reimbursements	-	-	-
Expenditures	1,500	1,000	1,000
Ending Balance	\$ 13,366	\$ 12,736	\$ 12,171

- \$ 1,000 was expended for fund administrative fees.

There are no pending developer reimbursements due from this fund.

FIRE SERVICE AREA 13



Project Title: UGM Fire Station #13

Accounting Information

PS Fund Number: 31547

Tyler Sub Fund: 3131

Project Description: Station facility and equipment at N Bond Ave and E Nees Ave



Not Completed



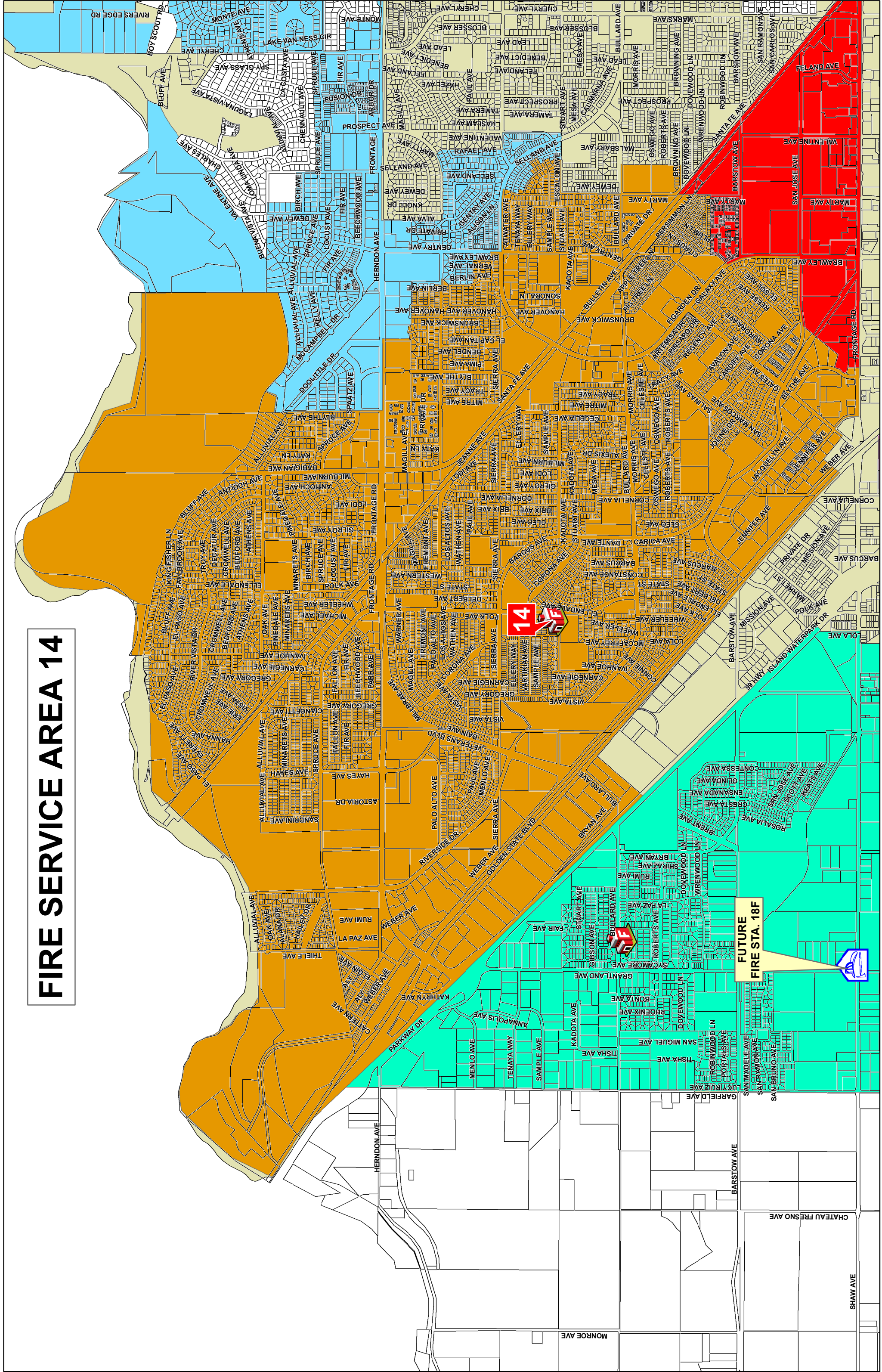
Completed

	Fiscal Year <u>2023</u>	Fiscal Year <u>2024</u>	Fiscal Year <u>2025</u>
Beginning Balance	\$ 68,696	\$ 69,958	\$ 71,962
Fees/Revenue	-	-	-
Interest	1,261	2,004	2,529
Other Revenue & Transfer	-	-	-
Subtotal Balance	69,958	71,962	74,491
Reimbursements	-	-	-
Expenditures	-	-	-
Ending Balance	\$ 69,958	\$ 71,962	\$ 74,491

Fee: Master Fee Schedule (FMC 12-4.508)

There are no pending developer reimbursements due from this fund.

FIRE SERVICE AREA 14



Project Title: UGM Fire Station #14

Accounting Information

PS Fund Number: 31552

Tyler Sub Fund: 3134

Project Description: Station facility and equipment located at N Polk Ave and W Escalon Ave



Not Completed



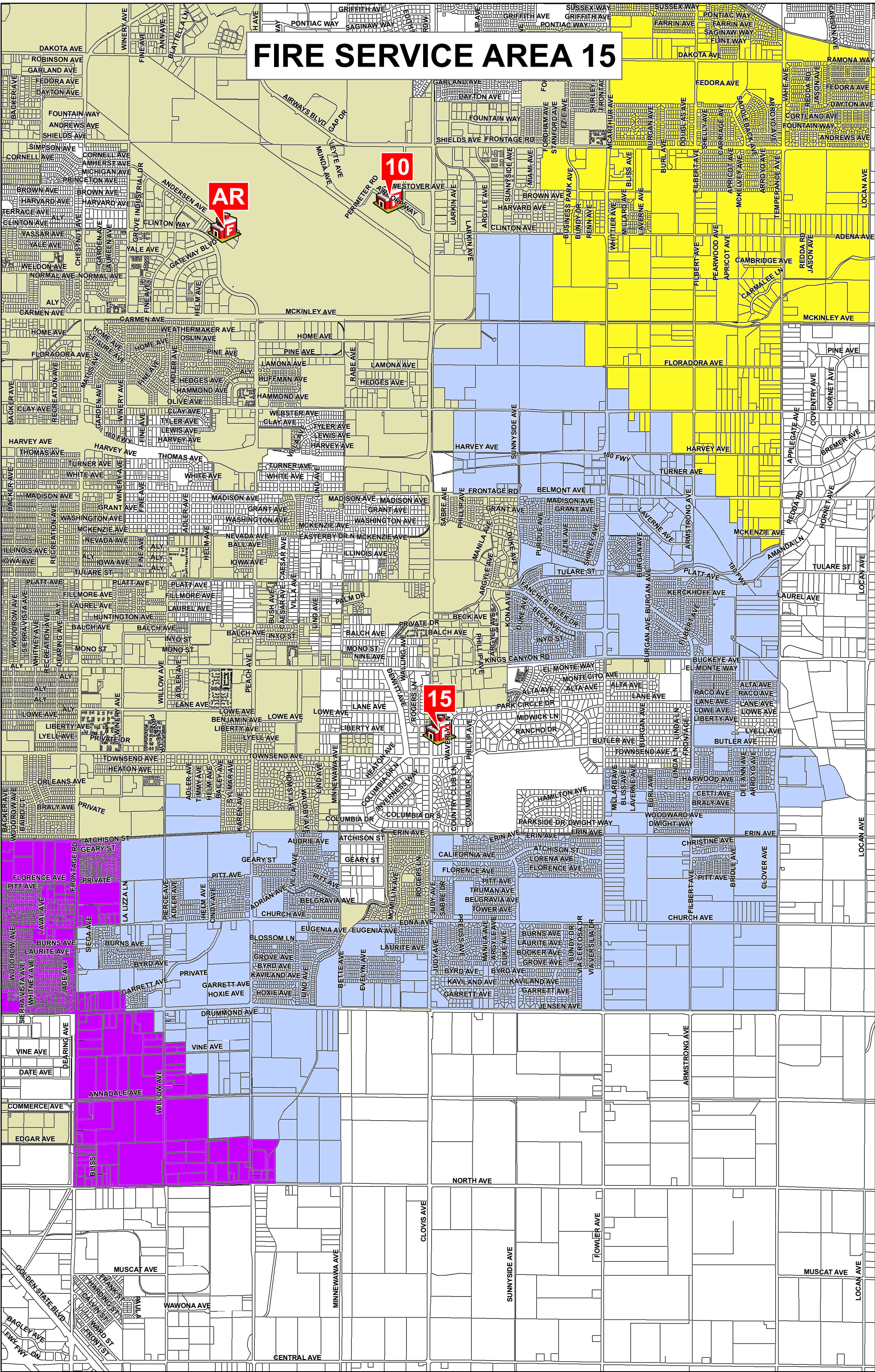
Completed

	Fiscal Year <u>2023</u>	Fiscal Year <u>2024</u>	Fiscal Year <u>2025</u>
Beginning Balance	\$ 46,207	\$ 47,056	\$ 48,403
Fees/Revenue	-	-	-
Interest	848	1,348	1,701
Other Revenue & Transfer	-	-	-
Subtotal Balance	47,056	48,403	50,105
Reimbursements	-	-	-
Expenditures	-	-	-
Ending Balance	\$ 47,056	\$ 48,403	\$ 50,105

Fee: Master Fee Schedule (FMC 12-4.508)

There are no pending developer reimbursements due from this fund.

FIRE SERVICE AREA 15



Project Title: UGM Fire Station #15

Accounting Information

PS Fund Number: 31553

Tyler Sub Fund: 3135

Project Description: Station facility and equipment located at S Clovis Ave and E Park Cir



Not Completed



Completed

	Fiscal Year <u>2023</u>	Fiscal Year <u>2024</u>	Fiscal Year <u>2025</u>
Beginning Balance	\$ 43,041	\$ 43,832	\$ 45,087
Fees/Revenue	-	-	-
Interest	790	1,255	1,585
Other Revenue & Transfer	-	-	-
Subtotal Balance	43,832	45,087	46,672
Reimbursements	-	-	-
Expenditures	-	-	-
Ending Balance	\$ 43,832	\$ 45,087	\$ 46,672

Fee: Master Fee Schedule (FMC 12-4.508)

There are no pending developer reimbursements due from this fund.

FIRE SERVICE AREA 16

The map displays a comprehensive street network within Fire Service Area 16. Key streets include Ashlan Ave, Garfield Ave, Belmont Ave, and various local roads like Clinton Ave, Yale Ave, and Harvard Ave. The area is divided into colored zones: a large yellow zone on the left, a large red zone in the center, and a green zone on the right. A prominent red '16' with a fire truck icon is located in the center of the red zone. A smaller red '19' with a fire truck icon is visible in the upper right corner. The map is bordered by a yellow area on the left and a white area on the right.

Project Title: UGM Fire Station #16

Accounting Information

PS Fund Number: 31549

Tyler Sub Fund: 3132

Project Description: Station facility and equipment at N Polk Ave and W Clinton Ave



Not Completed



Completed

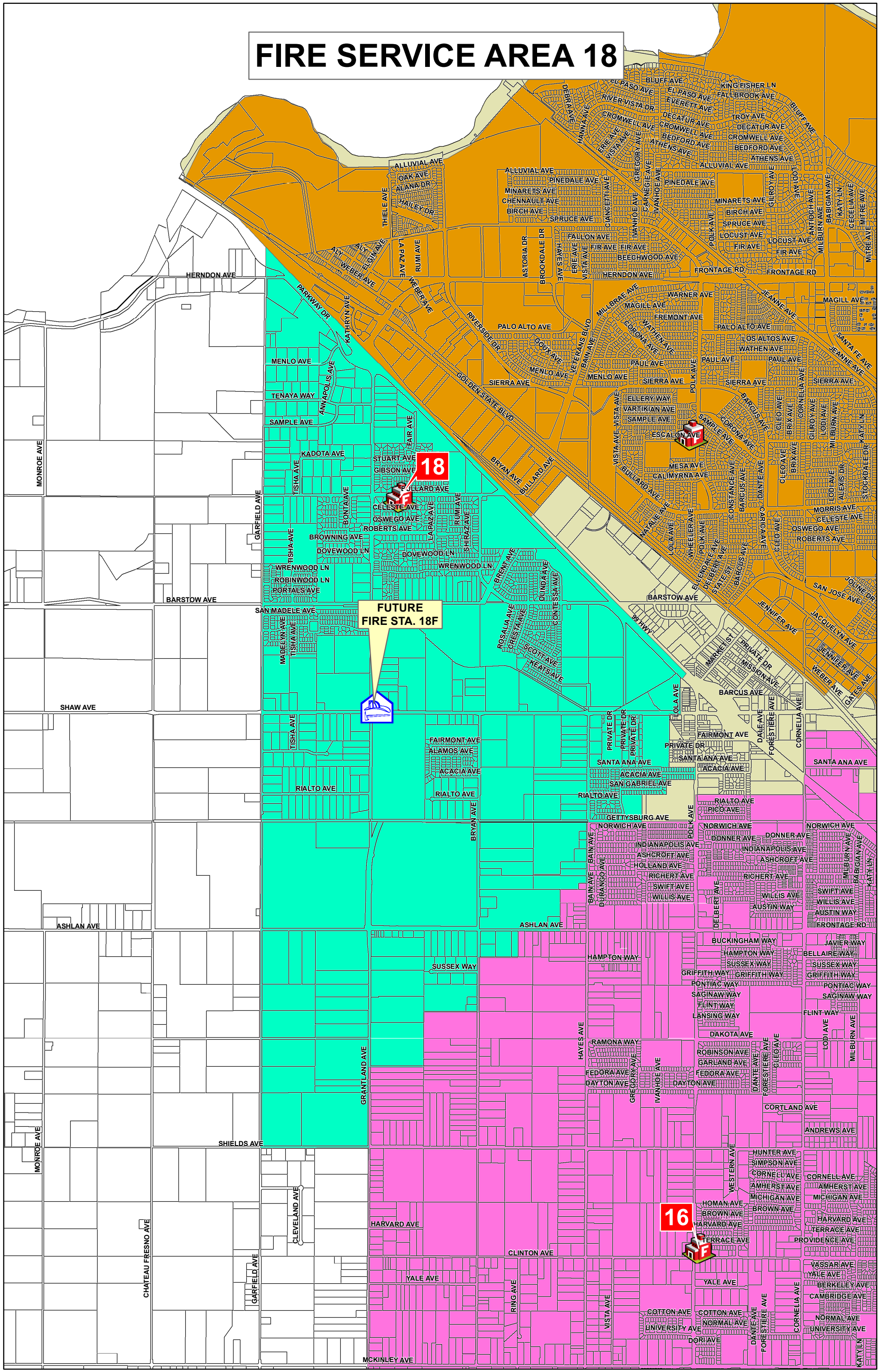
	Fiscal Year <u>2023</u>	Fiscal Year <u>2024</u>	Fiscal Year <u>2025</u>
Beginning Balance	\$ 919	\$ 936	\$ 963
Fees/Revenue	-	-	-
Interest	17	27	28
Other Revenue & Transfer	-	-	(991)
Subtotal Balance	936	963	-
Reimbursements	-	-	-
Expenditures	-	-	-
Ending Balance	\$ 936	\$ 963	\$ -

Fee: Master Fee Schedule (FMC 12-4.508)

- \$991 transferred to Fund 3100-3132 UGM Fire Citywide Facil Fees as reimbursement for Debt Service payments. The fund has been closed out.

There are no pending developer reimbursements due from this fund.

FIRE SERVICE AREA 18



Project Title: UGM Fire Station #18 (previously FS:17)

Accounting Information

PS Fund Number: 31550

Tyler Sub Fund: 3133

Project Description: Station facility and equipment in the vicinity of N Garfield Ave and W Shaw Ave



Not Completed



Completed

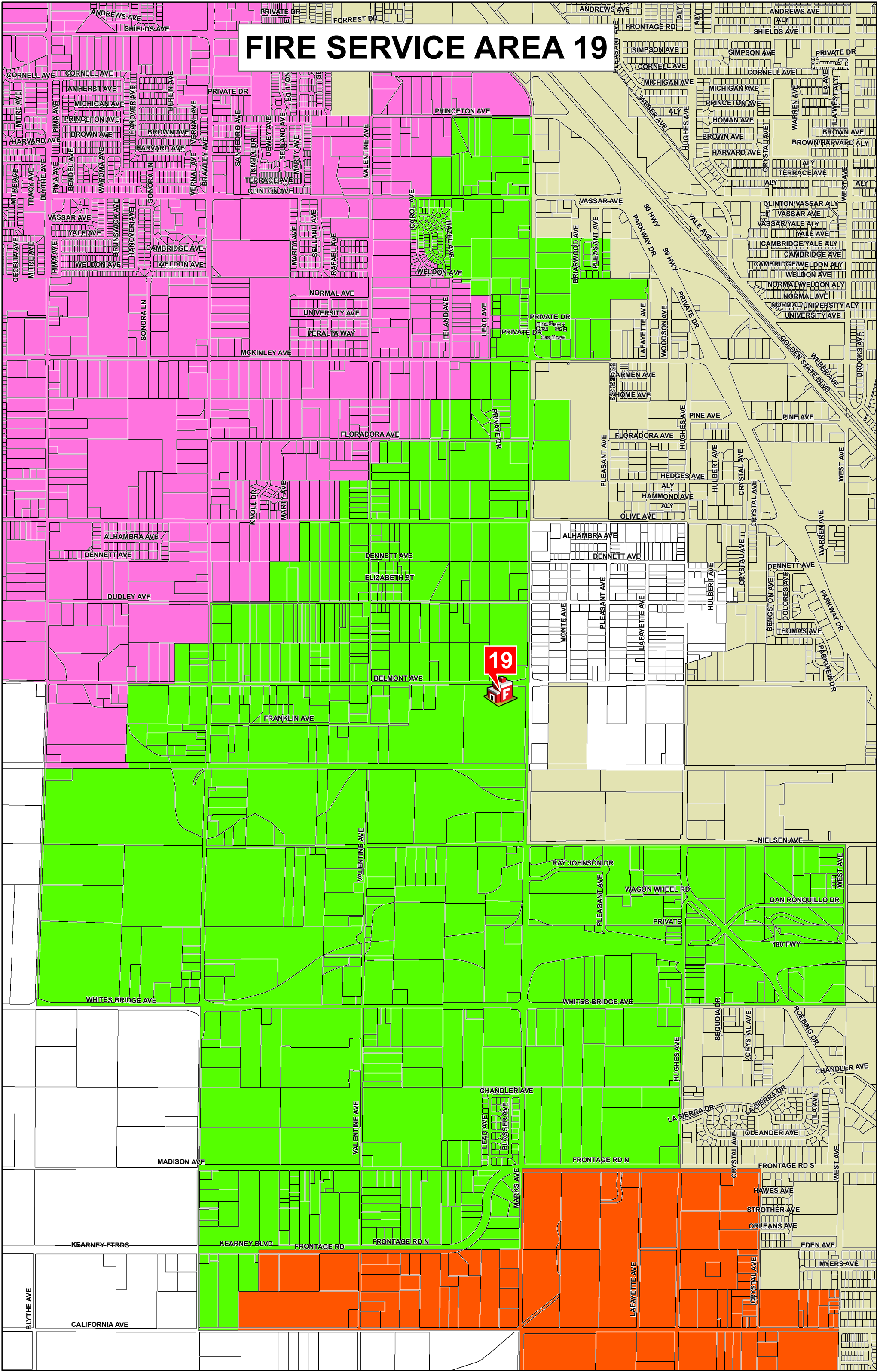
	Fiscal Year <u>2023</u>	Fiscal Year <u>2024</u>	Fiscal Year <u>2025</u>
Beginning Balance	\$ 17,344	\$ 17,663	\$ 18,169
Fees/Revenue	-	-	-
Interest	318	506	530
Other Revenue & Transfer	-	-	(18,699)
Subtotal Balance	17,663	18,169	-
Reimbursements	-	-	-
Expenditures	-	-	-
Ending Balance	\$ 17,663	\$ 18,169	\$ -

Fee: Master Fee Schedule (FMC 12-4.508)

- \$18,699 transferred to Fund 3100-3133 UGM Fire Citywide Facil Fees as reimbursement for Debt Service payments. The fund has been closed out.

There are no pending developer reimbursements due from this fund.

FIRE SERVICE AREA 19



Project Title: UGM Fire Station #19

Accounting Information

PS Fund Number: 31555

Tyler Sub Fund: 3136

Project Description: Station facility and equipment located at N Marks Ave and W Belmont Ave



Not Completed



Completed

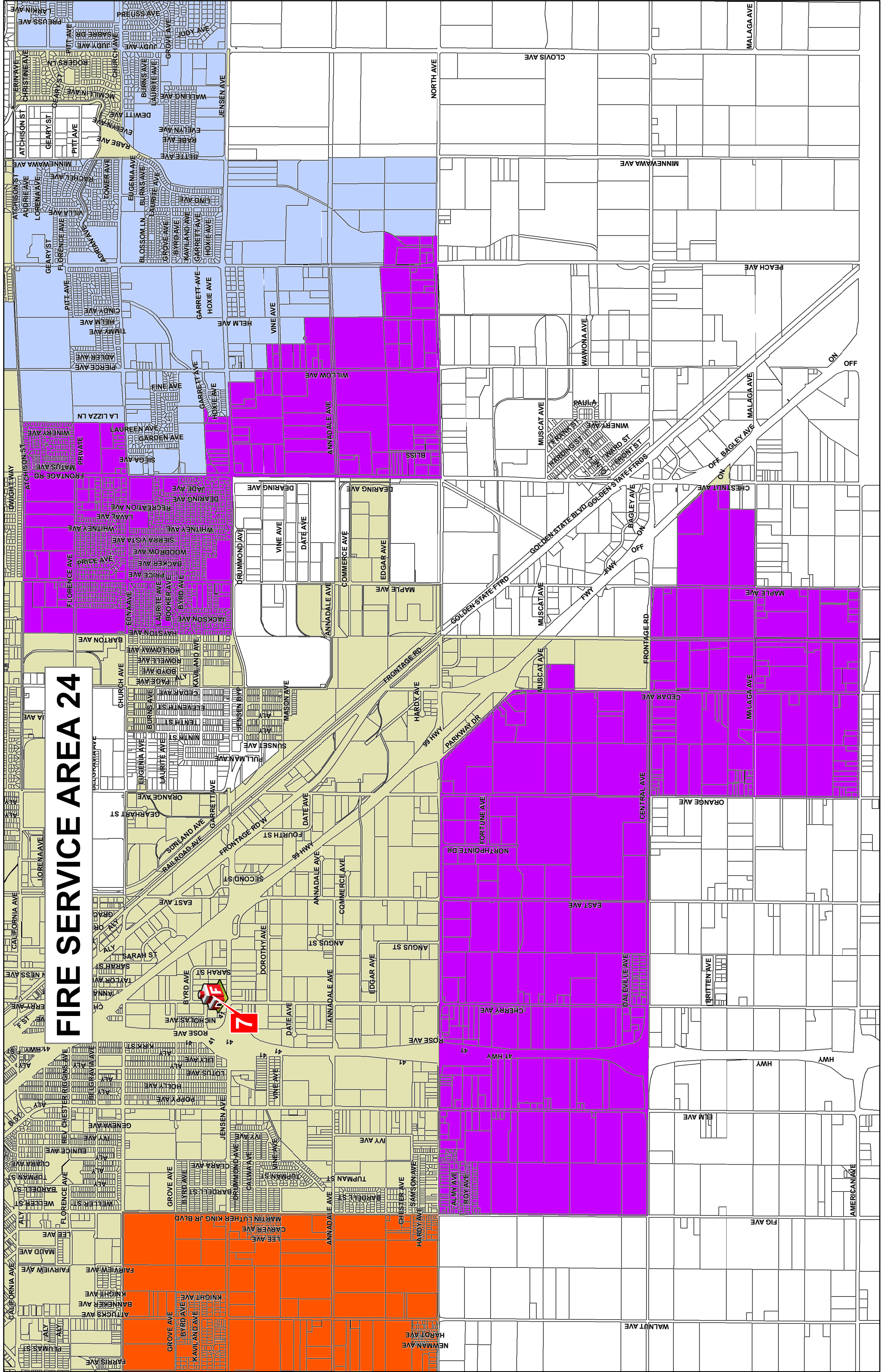
	Fiscal Year <u>2023</u>	Fiscal Year <u>2024</u>	Fiscal Year <u>2025</u>
Beginning Balance	\$ 5,755	\$ 5,860	\$ 6,028
Fees/Revenue	-	-	-
Interest	106	168	176
Other Revenue & Transfer	-	-	(6,204)
Subtotal Balance	5,860	6,028	-
Reimbursements	-	-	-
Expenditures	-	-	-
Ending Balance	\$ 5,860	\$ 6,028	\$ -

Fee: Master Fee Schedule (FMC 12-4.508)

- \$6,204 transferred to Fund 3100-3136 UGM Fire Citywide Facil Fees as reimbursement for Debt Service payments. The fund has been closed out.

There are no pending developer reimbursements due from this fund.

FIRE SERVICE AREA 24



Project Title: UGM Fire Station 24

Accounting Information

PS Fund Number: 31663

Tyler Sub Fund: 3151

Project Description: To establish new fire station service area. (See map)



Not Completed

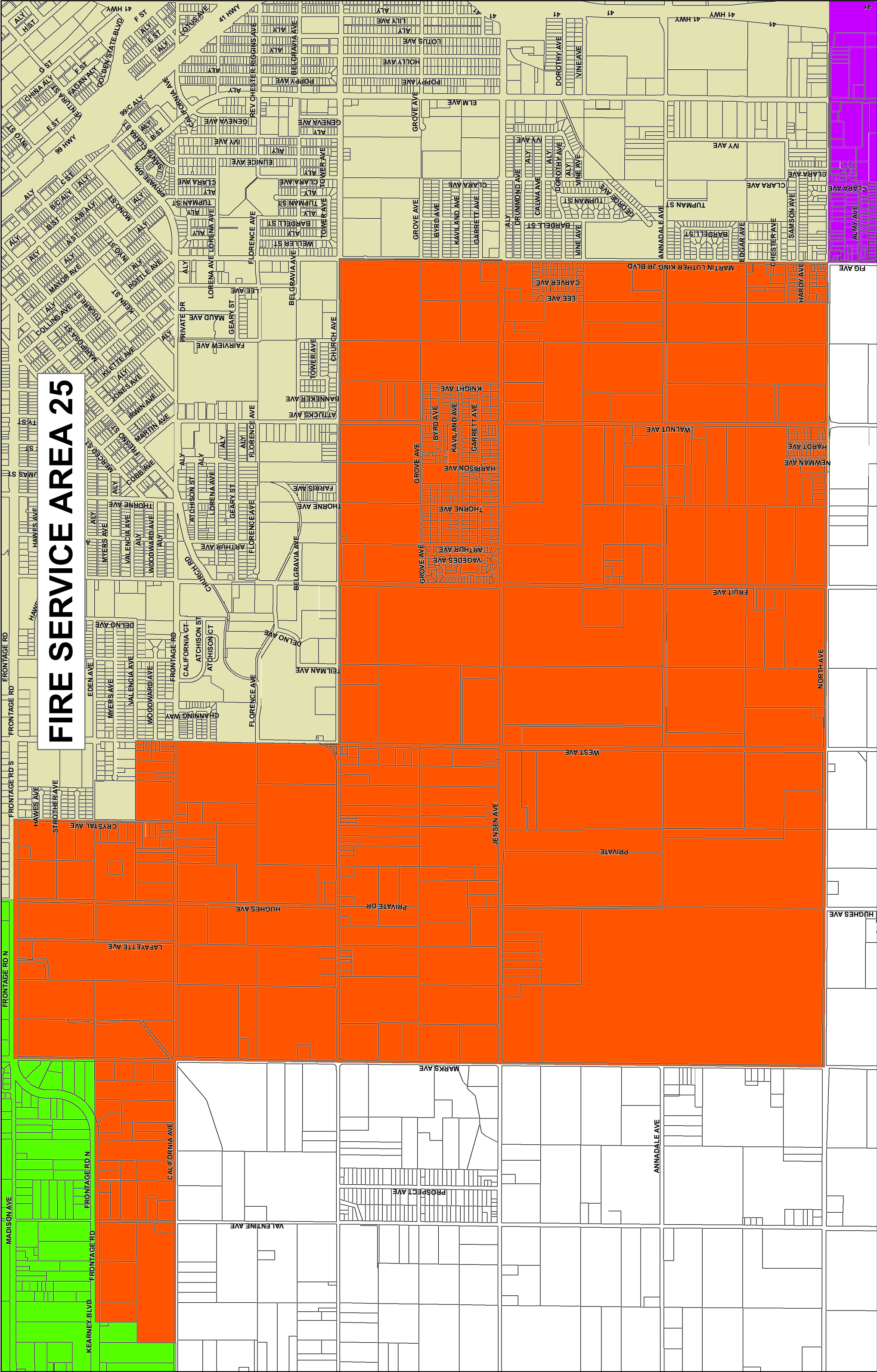


Completed

	Fiscal Year <u>2023</u>	Fiscal Year <u>2024</u>	Fiscal Year <u>2025</u>
Beginning Balance	\$ 384,751	\$ 390,314	\$ 399,979
Fees/Revenue	-	-	-
Interest	7,064	11,165	14,046
Other Revenue & Transfer	-	-	-
Subtotal Balance	391,814	401,479	414,026
Reimbursements	-	-	-
Expenditures	1,500	1,500	1,500
Ending Balance	\$ 390,314	\$ 399,979	\$ 412,526

- \$ 1,500 was expended for fund administrative fees.

There are no pending developer reimbursements due from this fund.



FIRE SERVICE AREA 25

Project Title: UGM Fire Station 25

Accounting Information

PS Fund Number: 31664

Tyler Sub Fund: 3152

Project Description: To establish new fire station service area. (See map)



Not Completed



Completed

	Fiscal Year <u>2023</u>	Fiscal Year <u>2024</u>	Fiscal Year <u>2025</u>
Beginning Balance	\$ 22,537	\$ 22,050	\$ 21,770
Fees/Revenue	-	-	-
Interest	413	620	753
Other Revenue & Transfer	-	-	-
Subtotal Balance	22,950	22,670	22,523
Reimbursements	-	-	-
Expenditures	900	900	900
Ending Balance	\$ 22,050	\$ 21,770	\$ 21,623

- \$900 was expended for fund administrative fees.

There are no pending developer reimbursements due from this fund.

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UGM PARK FUNDS

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City of Fresno Impact Fees
Impact Fee Annual Report
For the Fiscal Year 2025

UGM Fund #	Tyler Sub Fund	PeopleSoft Fund	Fund Description	Balance Sheet Items (Encumbrances & WCF Reimb)	Beg Bal Adjusted	Fee Revenue	Interest Income	Others/Tfrs In-Out	Total Available	Reimbursements	Adjusted Exp	Ending Balance
			UGM Park Funds:									
309	3101	31501	UGM Neigh Park Service Area 1	-	1,172.54	-	41.21	-	1,213.75	-	-	1,213.75
310	3102	31502	UGM Neigh Park Service Area 2	-	584,537.17	19,100.67	20,648.88	-	624,286.72	-	-	624,286.72
311	3103	31503	UGM Neigh Park Service Area 3	-	811.00	-	28.51	-	839.51	-	-	839.51
312	3104	31504	UGM Neigh Park Service Area 4	-	119,206.96	-	4,195.57	(82.26)	123,320.27	-	-	123,320.27
313	3105	31505	UGM Neigh Park Service Area 5	-	41,024.23	-	1,442.03	-	42,466.26	-	-	42,466.26
479	3107	31507	UGM Neigh Park Service Area 7	-	1,563.50	-	54.95	-	1,618.45	-	-	1,618.45
			Total UGM Park Funds	-	748,315.40	19,100.67	26,411.15	(82.26)	793,744.96	-	-	793,744.96

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**CITY OF FRESNO
MASTER FEE SCHEDULE**

PLANNING & DEVELOPMENT FEES

NEW GROWTH AREA MAJOR STREET CHARGE (FMC 11-226.2)

<u>Amend #</u>	<u>Current</u> Per Gross Acre (excludes area of major streets)
570	
New Growth Area Major Street Impact Fee** ^	
The New Growth Area Major Street Impact Fee shall be applicable to all building permits issued after July 1, 2007, except for those lots that are protected under vesting map rights which have not expired. This fee would be applicable to any lots created by subdivision whose map was accepted for filing after January 23, 2007. Fee shall be calculates on a net acreage basis - gross area less major street dedications.	
Residential (Low-Medium)	27,422.91
Residential (Medium/High-High)	53,293.61
Commercial Retail	50,586.24
Commercial Office	47,073.83
Light Industrial	15,358.43
Heavy Industrial	9,173.55

* Includes Citywide local regionally significant street charge.

** Accessory dwelling units (ADU) that are less than 750 sq. ft. are not charged Development Impact Fees. ADUs larger than 705 sq. ft. pay the Multi-family residential rate.

^ Adjusted on July 1 annually, beginning July 1, 2018, based on the 20-City Construction Cost Index as reported in the Engineering News Record for the 12-month period ending in May of the year of adjustment.

PARK FEES

<u>Amend #</u>	Park Facility Impact Fee - Citywide**^~			
		Fee	Fee (Land)	Facility+ Quimby
	Single Family Dwelling	3,557.30	1,538.24	5,095.54
	Multi-Family Dwelling (>7.5 units/Acre)	2,681.44	1,161.16	3,842.60

**Fee applicable to maps accepted for filing after August 30, 2005 and all developments after. November 20, 2005.

*** Fee applicable to maps accepted for filing after August 30, 2005. Effective date of collection October 27, 2005.

**** This amount if paid is creditable against the Park Facility Impact Fee.

^ Adjusted on July 1 annually, beginning July 1, 2018, based on the 20-City Construction Cost Index as reported in the Engineering News Record for the 12-month period ending in May of the year of adjustment.

~MFS Amendment #529, effective 2/06/2017.

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UGM NEIGHBORHOOD PARK SERVICE AREAS

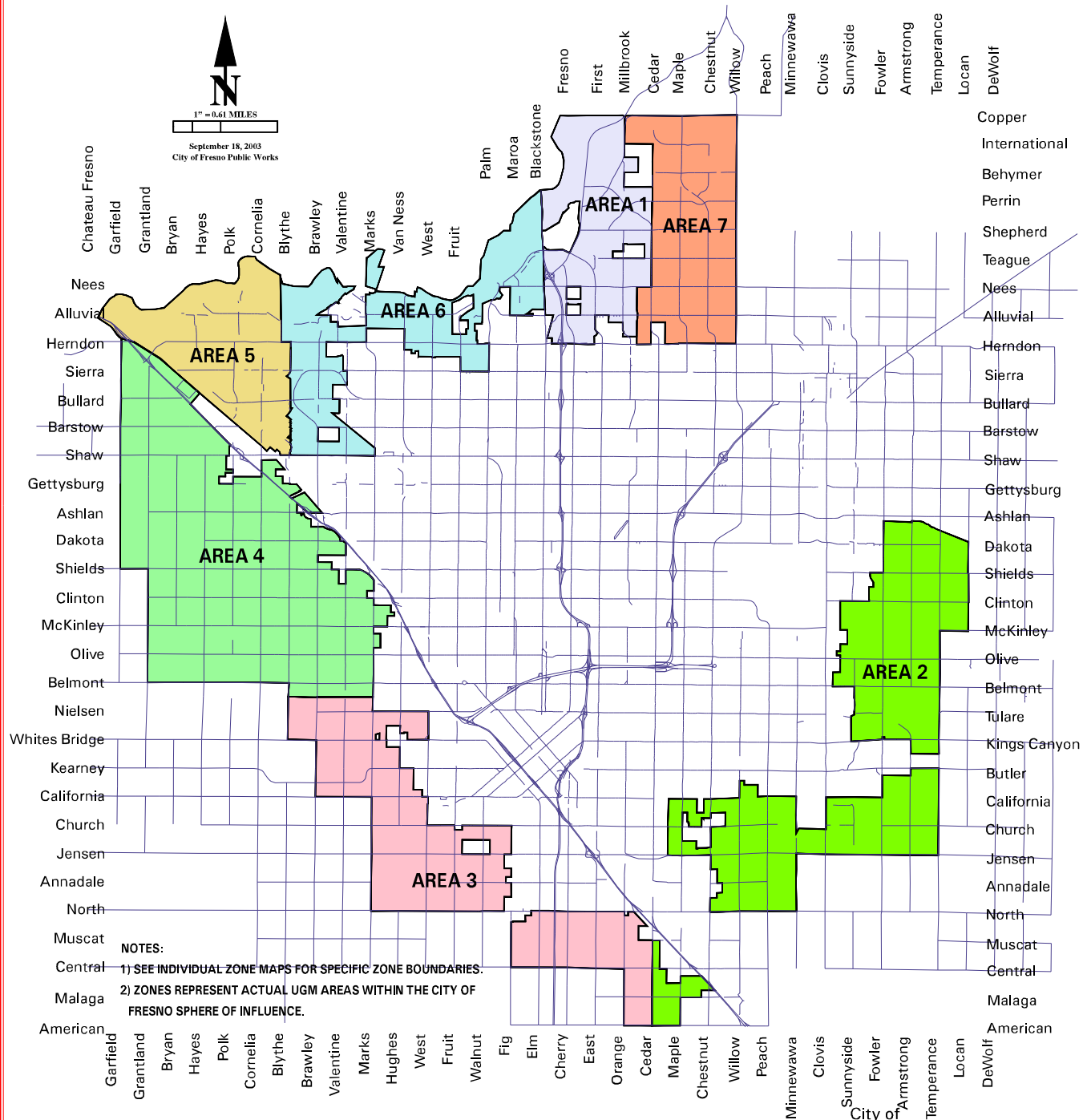
UGM Neighborhood Park Service Areas are established to fund the acquisition and construction of neighborhood parks. Each service area contains two or more planned parks consisting of seven to eight acres. The parks are constructed as sufficient fees are collected within the service area. The following reports for the UGM Neighborhood Park Service Areas show the financial status of the service areas in addition to the park site locations and service area boundaries.

INDEX

Service Area No. 1	90
Service Area No. 2	92
Service Area No. 3	94
Service Area No. 4	96
Service Area No. 5	98
Service Area No. 7	100

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URBAN GROWTH MANAGEMENT NEIGHBORHOOD PARK SERVICE AREAS

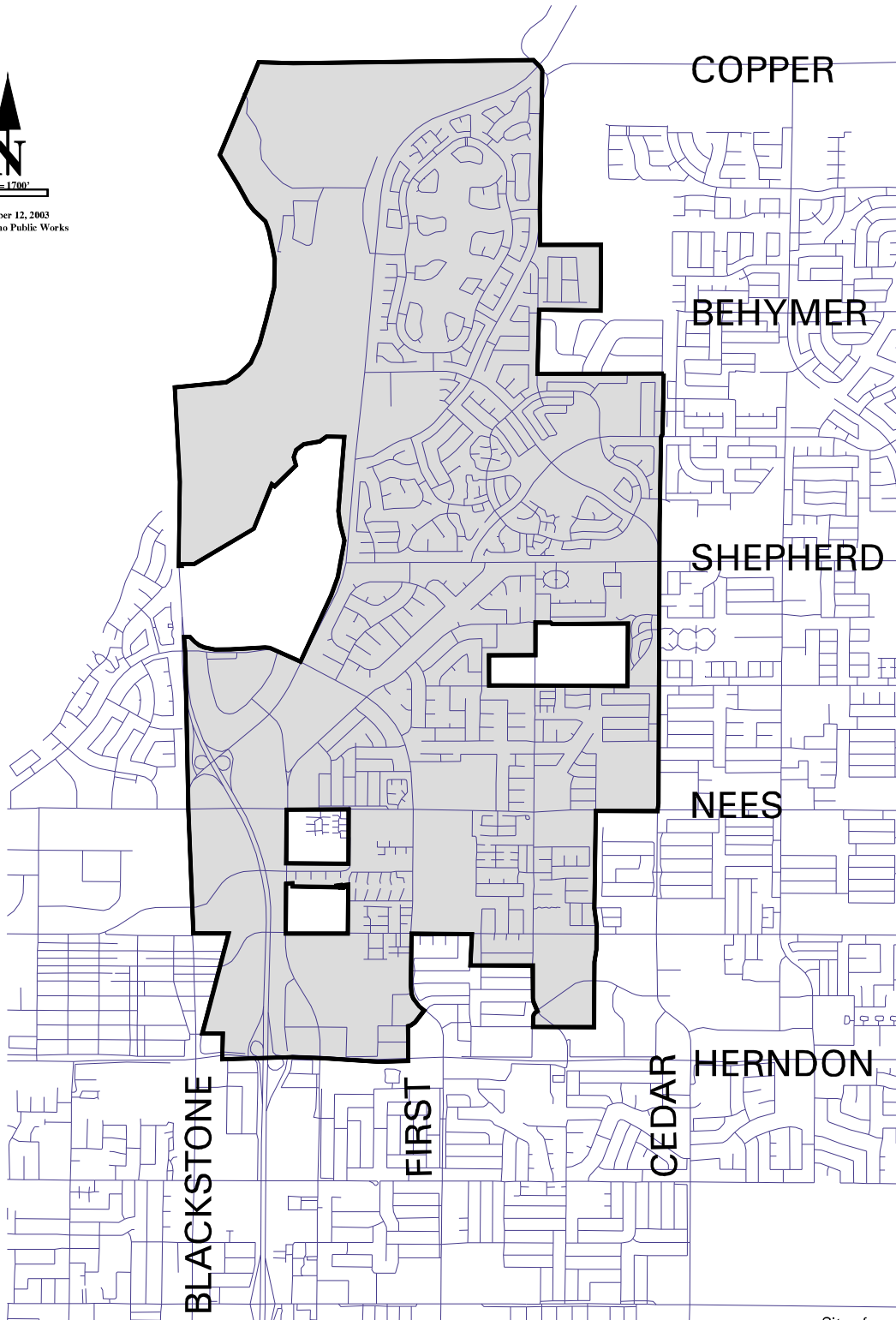
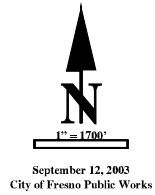


PUBLIC WORKS DEPARTMENT / TECHNICAL SERVICES

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UGM NEIGHBORHOOD PARK SERVICE AREA NO. 1



PUBLIC WORKS DEPARTMENT / Technical Services

Project Title: UGM Neighborhood Park Service Area

Accounting Information

PS Fund Number: 31501

Tyler Sub Fund: 3101

Project Description: Neighborhood park developments at Millbrook/Cole Aves, Fresno/Alluvial Aves and Maple/Plymouth Aves



Not Completed



Completed

	Fiscal Year <u>2023</u>	Fiscal Year <u>2024</u>	Fiscal Year <u>2025</u>
Beginning Balance	\$ 1,119	\$ 1,140	\$ 1,173
Fees/Revenue	-	-	-
Interest	21	33	41
Other Revenue & Transfer	-	-	-
Subtotal Balance	1,140	1,173	1,214
Reimbursements	-	-	-
Expenditures	-	-	-
Ending Balance	\$ 1,140	\$ 1,173	\$ 1,214

Project Description: PC00023 - Beamer Park located at
Maple Ave and Plymouth Way
Contract Awarded: April 2008

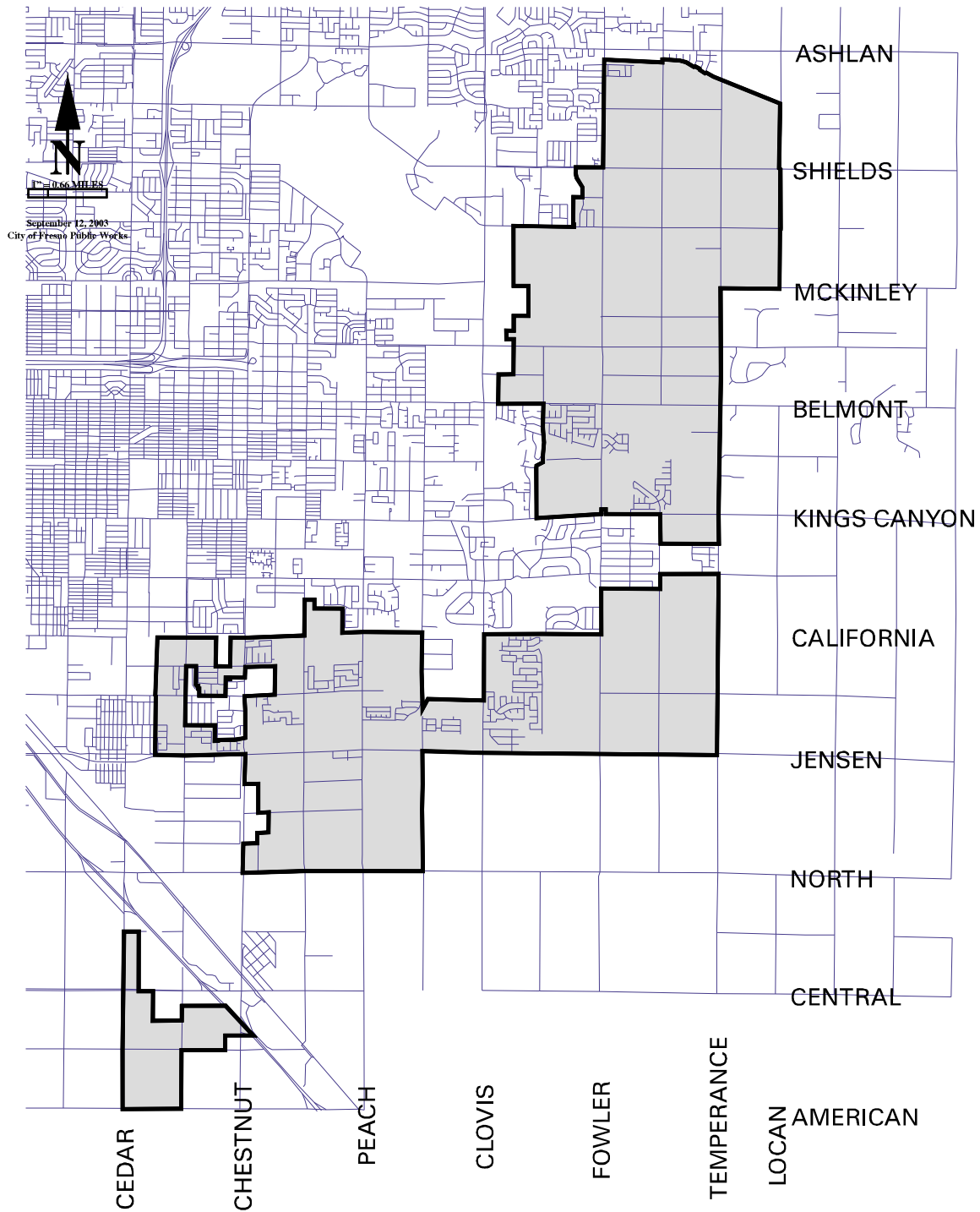
Completion Date: FY 2013
Amount Needed to Complete Project: \$4.67 Million

Major Contractor: Henderson Construction, Inc.

Fee: Master Fee Schedule (FMC 12-4.509)

There are no pending developer reimbursements due from this fund.

UGM NEIGHBORHOOD PARK SERVICE AREA NO. 2



PUBLIC WORKS DEPARTMENT / Technical Services

Project Title: UGM Neighborhood Park Service Area 2

Accounting Information

PS Fund Number: 31502

Tyler Sub Fund: 3102

Project Description: Neighborhood park developments at Fowler/Tulare Aves, Peach/Church Aves, Fowler/Church Aves and Belmont/Sunnyside Aves.



Not Completed



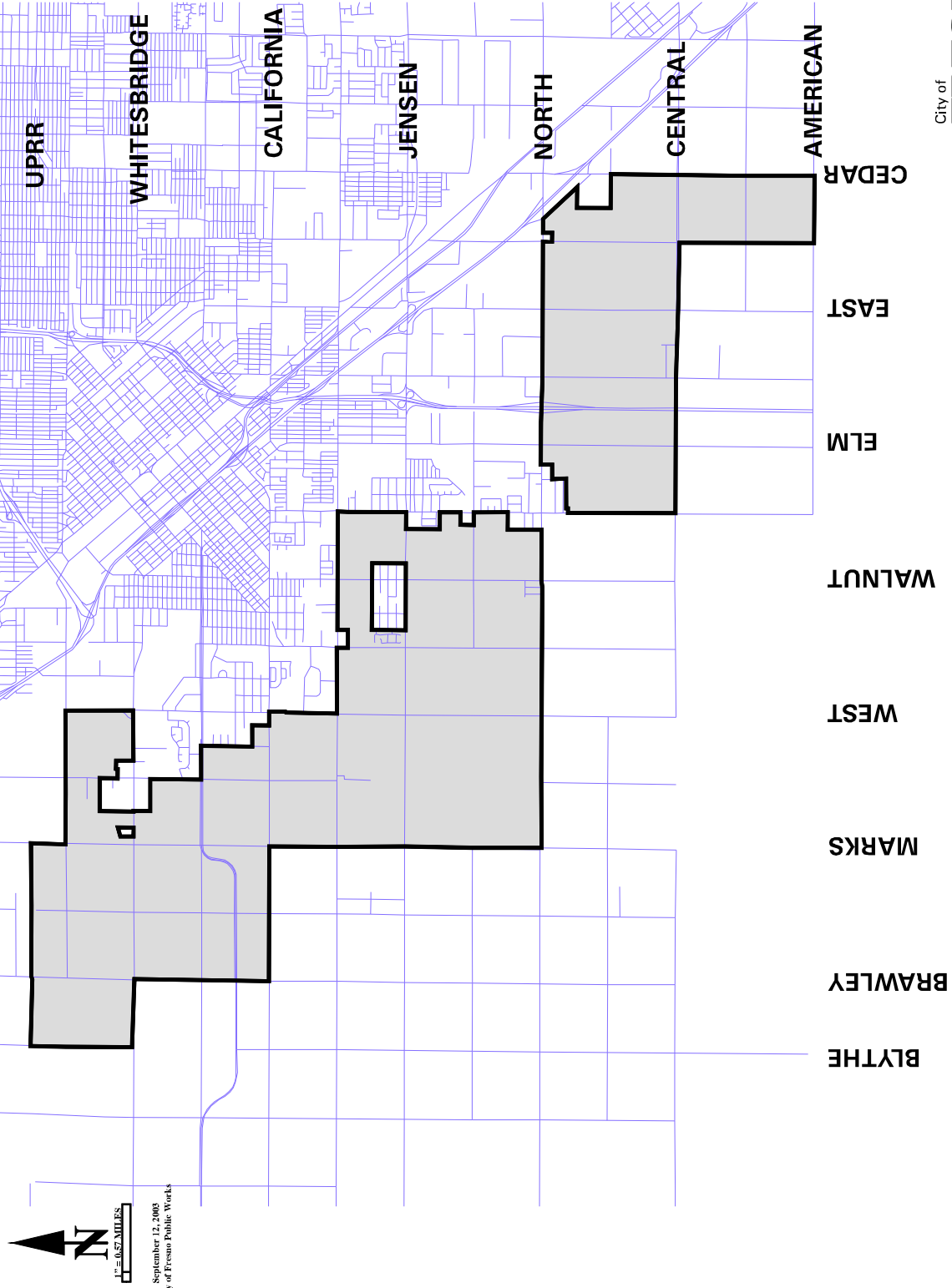
Completed

	Fiscal Year <u>2023</u>	Fiscal Year <u>2024</u>	Fiscal Year <u>2025</u>
Beginning Balance	\$ 556,646	\$ 567,578	\$ 584,537
Fees/Revenue	-	-	19,101
Interest	10,229	16,260	20,649
Other Revenue & Transfer	702	700	-
Subtotal Balance	567,578	584,537	624,287
Reimbursements	-	-	-
Expenditures	-	-	-
Ending Balance	\$ 567,578	\$ 584,537	\$ 624,287

- \$19,101 was refunded to 178800008 -FMFCD Drainage FAC Dev Agreement CU.

There are no pending developer reimbursements due from this fund.

UGM NEIGHBORHOOD PARK SERVICE AREA NO. 3



Project Title: UGM Neighborhood Park Service Area 3

Accounting Information

PS Fund Number: 31503

Tyler Sub Fund: 3103

Project Description: Neighborhood park developments at Marks Ave and Whites Bridge Ave



Not Completed



Completed

	Fiscal Year <u>2023</u>	Fiscal Year <u>2024</u>	Fiscal Year <u>2025</u>
Beginning Balance	\$ 774	\$ 788	\$ 811
Fees/Revenue	-	-	-
Interest	14	23	29
Other Revenue & Transfer	-	-	-
Subtotal Balance	788	811	839
Reimbursements	-	-	-
Expenditures	-	-	-
Ending Balance	\$ 788	\$ 811	\$ 839

Project Description: PC00066 - UGM Park located at
Polk and Gettysburg Aves.
Contract Awarded: April 2014

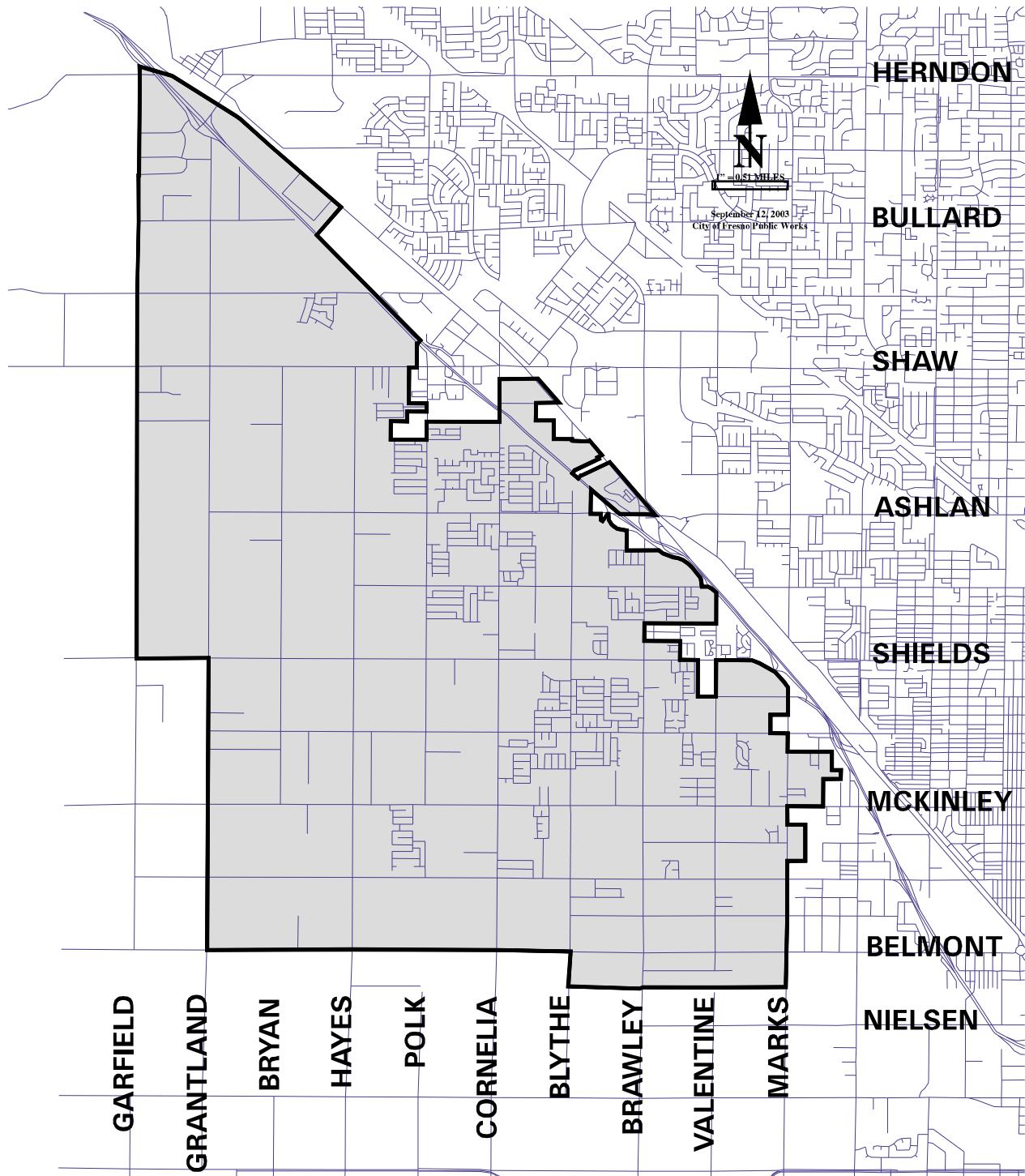
Estimated Completion Date: FY 2015
Amount Needed to Complete: \$6 - \$8 Million

Major Contractor: Lewis C. Nelson & Sons, Inc.

Fee: Master Fee Schedule (FMC 12-4.509)

There are no pending developer reimbursements due from this fund.

UGM NEIGHBORHOOD PARK SERVICE AREA NO. 4



PUBLIC WORKS DEPARTMENT / Technical Services

Project Title: UGM Neighborhood Park Service Area 4

Accounting Information

PS Fund Number: 31504

Tyler Sub Fund: 3104

Project Description: Neighborhood park developments at Polk/McKinley Aves, Brawley/Clinton Aves, Milburn/Dakota Aves, Bryan/Dakota Aves, Polk/Gettysburg Aves and Grantland/Shaw Aves



Not Completed



Completed

	Fiscal Year <u>2023</u>	Fiscal Year <u>2024</u>	Fiscal Year <u>2025</u>
Beginning Balance	\$ 115,474	\$ 117,595	\$ 119,207
Fees/Revenue	\$ -	\$ -	-
Interest	\$ 2,120	\$ 3,368	4,196
Other Revenue & Transfer	\$ -	\$ -	(82)
Subtotal Balance	\$ 117,595	\$ 120,963	\$ 123,320
Reimbursements	\$ -	\$ -	-
Expenditures	\$ -	\$ 1,756	-
Ending Balance	\$ 117,595	\$ 119,207	\$ 123,320

Project Description: PC00066 - UGM Park located at Polk and Gettysburg Aves.
Contract Awarded: April 2014

Estimated Completion Date: FY 2015
Amount Needed to Complete: \$6 - \$8 Million

Major Contractor: Lewis C. Nelson & Sons, Inc.

Fee: Master Fee Schedule (FMC 12-4.509)

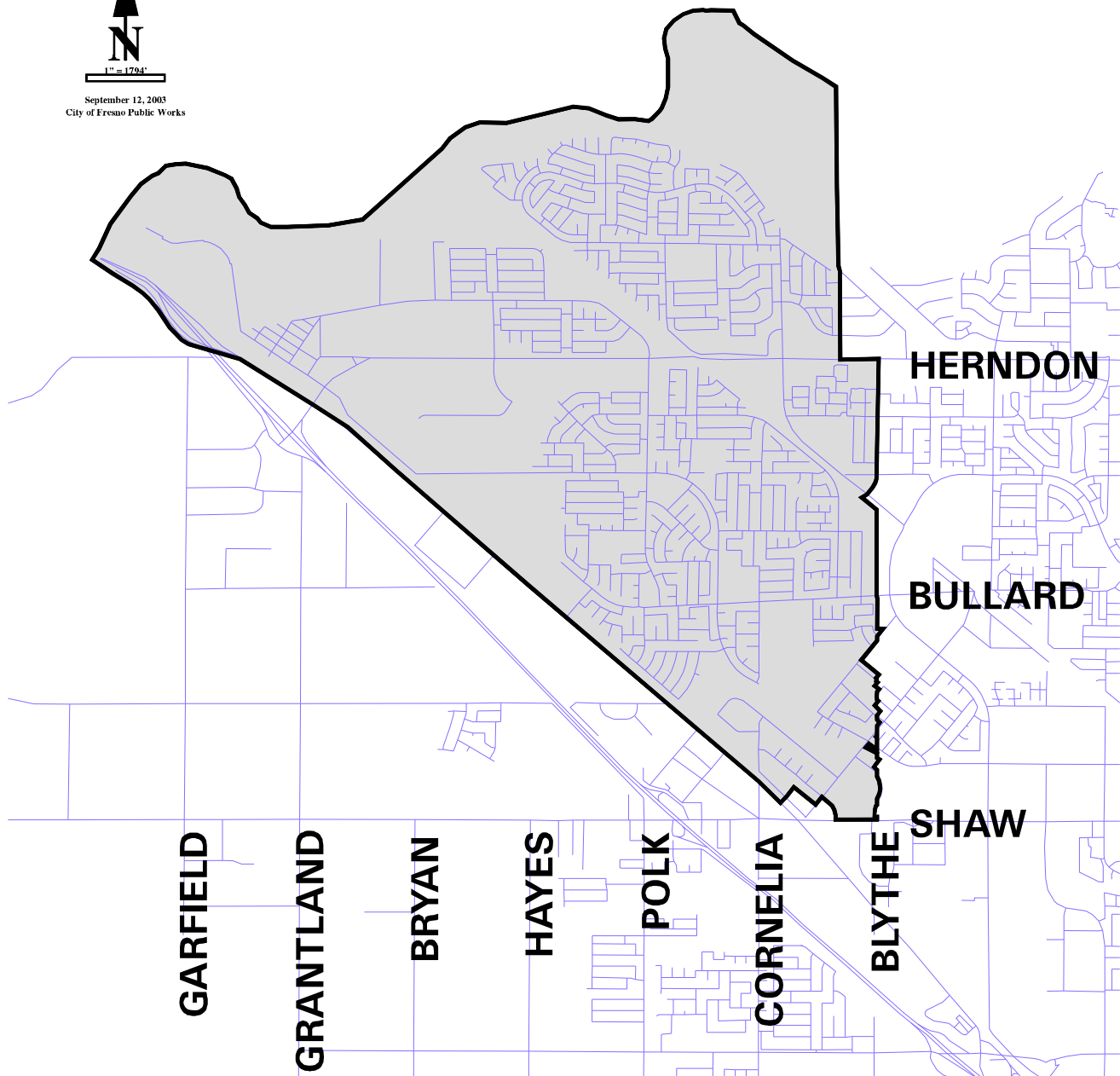
- \$82 was expended for 179900043 -Milburn/Dakota Park-F19 17-3a

There are no pending developer reimbursements due from this fund.

UGM NEIGHBORHOOD PARK SERVICE AREA NO. 5



September 12, 2003
City of Fresno Public Works



PUBLIC WORKS DEPARTMENT / Technical Services

Project Title: UGM Neighborhood Park Service Area 5

Accounting Information

PS Fund Number: 31505

Tyler Sub Fund: 3105

Project Description: Neighborhood park developments at Polk/Escalon Aves and Dante/Alluvial Aves



Not Completed



Completed

	Fiscal Year <u>2023</u>	Fiscal Year <u>2024</u>	Fiscal Year <u>2025</u>
Beginning Balance	\$ 39,163	\$ 39,882	\$ 41,024
Fees/Revenue	-	-	-
Interest	719	1,142	1,442
Other Revenue & Transfer	-	-	-
Subtotal Balance	39,882	41,024	42,466
Reimbursements	-	-	-
Expenditures	-	-	-
Ending Balance	\$ 39,882	\$ 41,024	\$ 42,466

Project Description: PC00069 Fig Garden Park – Bullard Loop
Contract Awarded: December 2008

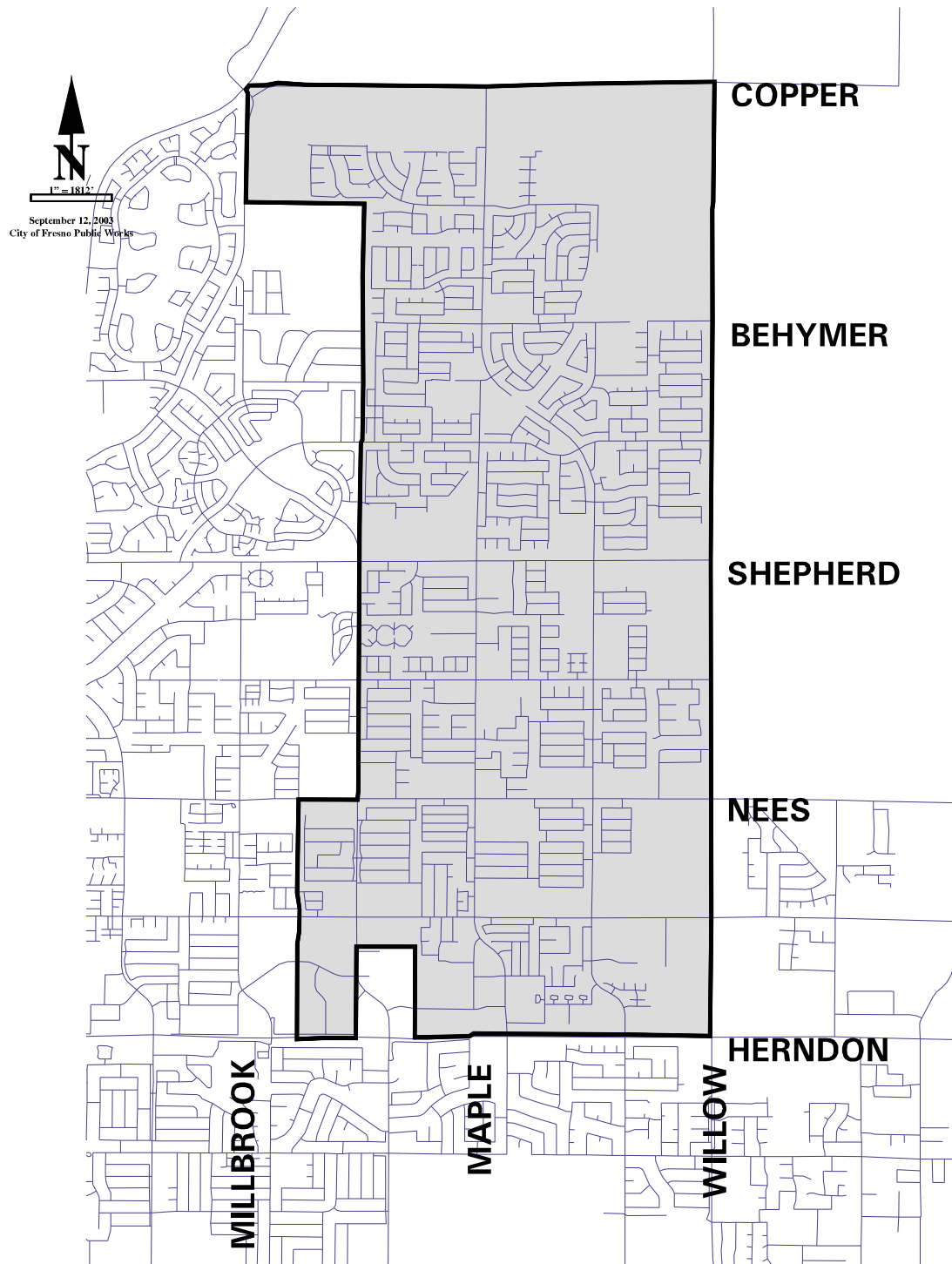
Completion Date: FY 2013
Amount Needed to Complete Project: \$7.3 Million

Major Contractor: Granite Construction

Fee: Master Fee Schedule (FMC 12-4.509)

There are no pending developer reimbursements due from this fund.

UGM NEIGHBORHOOD PARK SERVICE AREA NO. 7



PUBLIC WORKS DEPARTMENT / Technical Services

Project Title: UGM Neighborhood Park Service Area 7

Accounting Information

PS Fund Number: 31507

Tyler Sub Fund: 3107

Project Description: Neighborhood park developments at Maple/Alluvial Aves, Maple/Plymouth Aves and Maple/Shepherd Aves



Not Completed



Completed

	Fiscal Year <u>2023</u>	Fiscal Year <u>2024</u>	Fiscal Year <u>2025</u>
Beginning Balance	\$ 1,493	\$ 1,520	\$ 1,564
Fees/Revenue	-	-	-
Interest	27	44	55
Other Revenue & Transfer	-	-	-
Subtotal Balance	1,520	1,564	1,618
Reimbursements	-	-	-
Expenditures	-	-	-
Ending Balance	\$ 1,520	\$ 1,564	\$ 1,618

Project Description: PC00023 Beamer Park at Maple Ave and Plymouth Way
Contract Awarded: April 2008

Completion Date: FY 2013
Amount Needed to Complete Project: \$4.67 Million

Major Contractor: Henderson Construction, Inc.

Fee: Master Fee Schedule (FMC 12-4.509)

There are no pending developer reimbursements due from this fund.

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UGM SEWER SYSTEM FUNDS

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City of Fresno Impact Fees
Impact Fee Annual Report
For the Fiscal Year 2025

UGM Fund #	Tyler Sub Fund	PeopleSoft Fund	Fund Description	Balance Sheet Items (Encumbrances & WCF Reimb)	Beg Bal Adjusted	Fee Revenue	Interest Income	Others/Tfrs In-Out	Total Available	Reimbursements	Adjusted Exp	Ending Balance
			UGM Sewer Trunk Funds:									
601	4551	40513	UGM Cornelia Sewer Trunk Fee	-	27,181.71	3,352.00	1,016.88	15,000.00	46,550.59	-	1,200.00	45,350.59
603	4552	40514	UGM Grantland Sewer Trunk Fee	-	15,197.93	152,097.00	4,131.96	-	171,426.89	-	1,784.66	169,642.23
604	4553	40515	UGM Herndon Sewer Trunk Fee	-	1,621,034.81	7,670.30	57,057.29	50,000.00	1,735,762.40	-	1,533.99	1,734,228.41
602	4554	40516	UGM Fowler Sewer Trunk Fee	-	2,689,491.72	493,809.64	103,834.30	-	3,287,135.66	-	2,300.00	3,284,835.66
			Total UGM Sewer Trunk Funds	-	4,352,906.17	656,928.94	166,040.43	65,000.00	5,240,875.54	-	6,818.65	5,234,056.89
			UGM Oversize Sewer Funds:									
755	4555	40540	UGM Area-wide Oversize sewer	-	2,712,594.39	50,003.47	98,894.15	448,016.99	3,309,509.00	-	1,972.95	3,307,536.05
481	4557	40592	UGM Millbrook Olay Sewer Fee	-	34,628.32	-	1,203.88	-	35,832.20	-	1,200.00	34,632.20
			Total UGM Oversize Sewer Funds	-	2,747,222.71	50,003.47	100,098.03	448,016.99	3,345,341.20	-	3,172.95	3,342,168.25

**CITY OF FRESNO
MASTER FEE SCHEDULE**

PLANNING & DEVELOPMENT FEES

UGM TRUNK SEWER CHARGE (FMC 9-503; RESOLUTION 83-40)

<u>Amend #</u>		<u>Current</u>
	Millbrook Overlay Sewer Service Area (Reso 87-376)	
	Area north of Shepherd Avenue (except Dominion Planned Community)	393.00 per Gross Acre (except area of major streets)
	Remaining undeveloped land in Woodward Lakes	695.00 per Gross Acre (except area of major streets)
	Dominion Planned Community area	44.00 per Residential Unit in excess of approved densities for each village or 2,377 total units (Ord. 90-43) effective 05/18/90
	Area south of Shepherd Avenue	240.00 per Gross Acre (except area of major streets)

UGM TRAFFIC SIGNAL CHARGE (FMC 12-411)

<u>Amend #</u>	<u>Fee Description & Unit/Time</u>	<u>Current</u>
570	Traffic Signal Mitigation Impact Fees^	
	Single Family Residential / per Single Family Dwelling Unit	760.15
	Multi-Family Residential / per Multi-Family Dwelling Unit	589.56
	Assisted Living ¹ / per number of Beds	333.18
	Lodging ² / per number of Rooms	984.60
	Health/Fitness Club ³ / per 1,000 sq feet	2,655.51
	Industrial ⁴ / per 1,000 sq feet	399.02
	Warehouse / per 1,000 feet	139.66

^ Adjusted on July 1 annually, beginning July 1, 2018, based on the 20-City Construction Cost Index as reported in the Engineering News Record for the 12-month period ending in May of the year of adjustment.

CITY OF FRESNO MASTER FEE SCHEDULE

PUBLIC UTILITIES DEPARTMENT

CONNECTION CHARGES - SEWER (FMC 6-304 and 6-305)

Amend #	Fee Description & Unit/Time	Current
407	<p>Deferment of Payment FMC 6-305 (c) applicable to existing single-family residences anywhere in the City's service area [and commercial or industrial development in the Enterprise Zone]:</p> <p>Application</p> <p>Interest on unpaid balance / per annum, maximum 15-year term [1 2% above the City's pooled cash rate or maximum amount authorized by law, whichever is less as determined pursuant to FMC Section 6-305 (c)(1)]</p>	<p>15.00</p> <p>[Variable 1]</p>
	<p>House Branch Sewer Charge</p> <p>House Branch Connection / Contract cost plus</p> <p>Inspection/administration / Contract cost</p> <p>Interest charge (5 year limit) / Total</p>	<p>100%</p> <p>10.00 +10%</p> <p>7%</p>
	<p>Lateral Sewer Charge</p> <p>Maximum lot depth 100 feet / per square foot</p>	<p>0.10</p>
	<p>Major Facilities Sewer Charge Unit</p>	<p>-0-</p>
	<p>Oversize Charge * Maximum lot depth 100 feet / per square foot</p>	<p>0.05</p>
	<p>* For parcels in the UGM area, oversize charges are deposited into separate UGM oversize charge service area accounts.</p>	
410	<p>Copper Avenue Sewer Lift Station Benefit Service Area Fee per Equivalent Dwelling Unit (EDU)</p>	<p>650.00</p>

**CITY OF FRESNO
MASTER FEE SCHEDULE**

PUBLIC UTILITIES DEPARTMENT

FACILITY CHARGES - SEWER (FMC 6-304 and 6-305)

Amend #	Fee Description & Unit/Time	Current
	Trunk Sewer Charge (Residential Users)	
	Trunk sewer service area maps are maintained by the Director of the Public Works Department.	
	Fee not applicable for development existing as of 10/01/92 in the Fowler Service Area per map (attached as Exhibit A).	
	Cornelia Service Area / Living unit	419.00
	Fowler Service Area / Living unit	344.00
	Grantland Service Area / Living unit	419.00
	Herndon Service Area / Living unit	496.00
	UGM Trunk Sewer Fee	See Development Dept - UGM Fees
	Wastewater Facilities Sewer Charge (Residential Users)	
	- for maps vested between October 25, 1992, through December 30, 1995 (Phase 1a) / per unit or LUE	1,910.00
	- for maps vested after December 30, 1995 (Phase 1b) / per unit or LUE	2,119.00
	(Reso 95-278, adopted 10/31/95)	
	Wastewater Facilities Sewer Charge (Commercial & Industrial Users)	
	Formula:	
	Sewer Flow charge = (W * Sewer flow rate)	
	BOD charge = (W ÷ 1,000,000) * X * BOD rate)	
	TSS charge = (W ÷ 1,000,000) * Y * TSS rate)	
	W = Sewer Flow in gallons/day	
	X = BOD concentration in mg/L * 8.345	
	Y = TSS concentration in mg/L * 8.345	
	Sewer Flow rate / gallon per day	3.40
	BOD rate / per pound	760.88
	TSS rate / per pound	626.35
	Trunk Sewer Charge (Commercial and Industrial Users)	
539	Fowler Service Area / gallon per day	1.01
539	Grantland/Cornelia Service Area / gallon per day	1.23
	Herndon Service Area / gallon per day	1.46

**CITY OF FRESNO
MASTER FEE SCHEDULE**

PUBLIC UTILITIES DEPARTMENT

SEWER REIMBURSEMENTS/CREDITS - SEWER MAINS (FMC 6-306)

<u>Amend #</u>	<u>Fee Description & Unit/Time</u>	<u>Current</u>
	Sewer oversize credit for private installation when required to be constructed to a size larger than 8 inches (per linear foot):	
	10-inch diameter	2.50
	12-inch diameter	4.50
	15-inch diameter	8.00
	18-inch diameter	13.00
	21-inch diameter	19.00
	24-inch diameter	26.00
	27-inch diameter	31.00
	UGM area, except as provided in FMC 6-306 - maximum	17,000.00
	Extra depth credit for oversize sewer installations (per linear foot):	
	Depth over 8 to 12 feet	1.00
	Depth over 12 to 16 feet	4.00
	Depth over 16 to 20 feet	9.00
	Depth over 20 feet	15.00

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TRUNK SEWER SERVICE AREAS

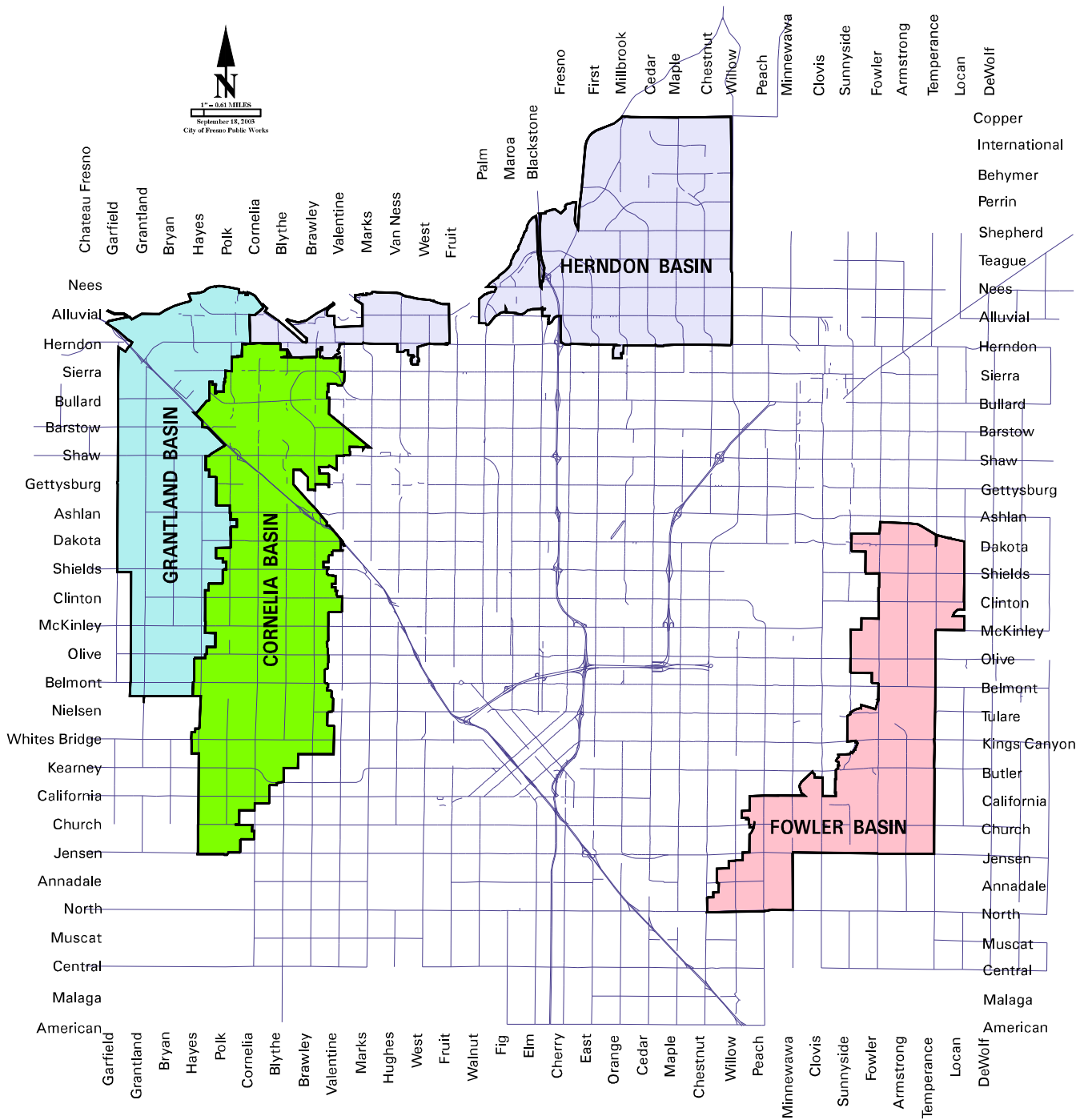
The UGM area is served by a system of sewers that all currently flow to four large diameter sewers or trunk sewers (larger the 30 inches in diameter). Each of these facilities was required to be constructed by the City of Fresno before development could occur. A service area and fee structure was established wherein all lands being served by a particular trunk sewer is charged a fee representing a proportionate share of the cost to construct the facility. The fees collected are used to reimburse the funding source utilized by the City to build the facility.

INDEX

Cornelia Sewer Trunk	.....	114
Grantland Sewer Trunk	116
Herndon Sewer Trunk	118
Fowler Sewer Trunk	120

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CITY OF FRESNO SEWER BASINS

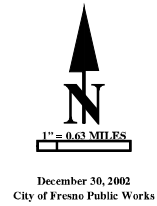
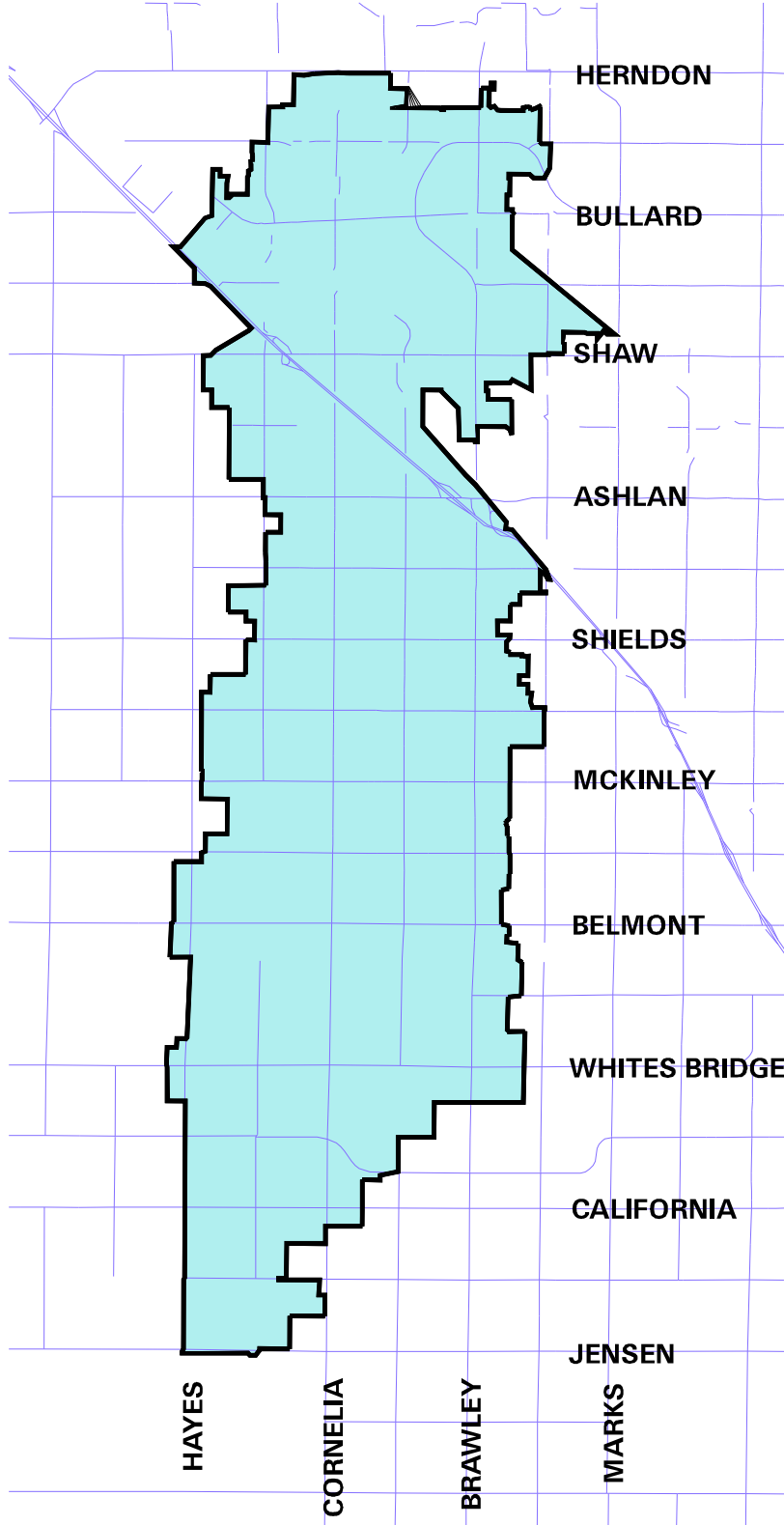


PUBLIC WORKS DEPARTMENT / Technical Services



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CORNELIA SEWER BASIN



PUBLIC WORKS DEPARTMENT / Technical Services

Project Title: Trunk Sewer Fee - Cornelia Service Area

Accounting Information

PS Fund Number: 40513

Tyler Sub Fund: 4551

Project Description: Construction of a new interceptor sanitary sewer pipeline (11.3 miles) in west Fresno from N Cornelia Ave at W Herndon Ave to the Waste Water Treatment Plant. This service area benefits from the Grantland trunk sewer construction by freeing necessary capacity in the Cornelia Ave sewer pipeline to serve planned development within the Cornelia service area. (Refer to Grantland Trunk Sewer.)

FMC Section 9-503



Not Completed



Completed

	Fiscal Year <u>2023</u>	Fiscal Year <u>2024</u>	Fiscal Year <u>2025</u>
Beginning Balance	\$ 385	\$ 74,753	\$ 27,182
Fees/Revenue	21,369	1,676	3,352
Interest	199	2,143	1,017
Other Revenue & Transfer	54,000	(50,190)	15,000
Subtotal Balance	75,953	28,382	46,551
Reimbursements	-	-	-
Expenditures	1,200	1,200	1,200
Ending Balance	\$ 74,753	\$ 27,182	\$ 45,351

Fee: Master Fee Schedule (FMC 6-304 and 6-305)

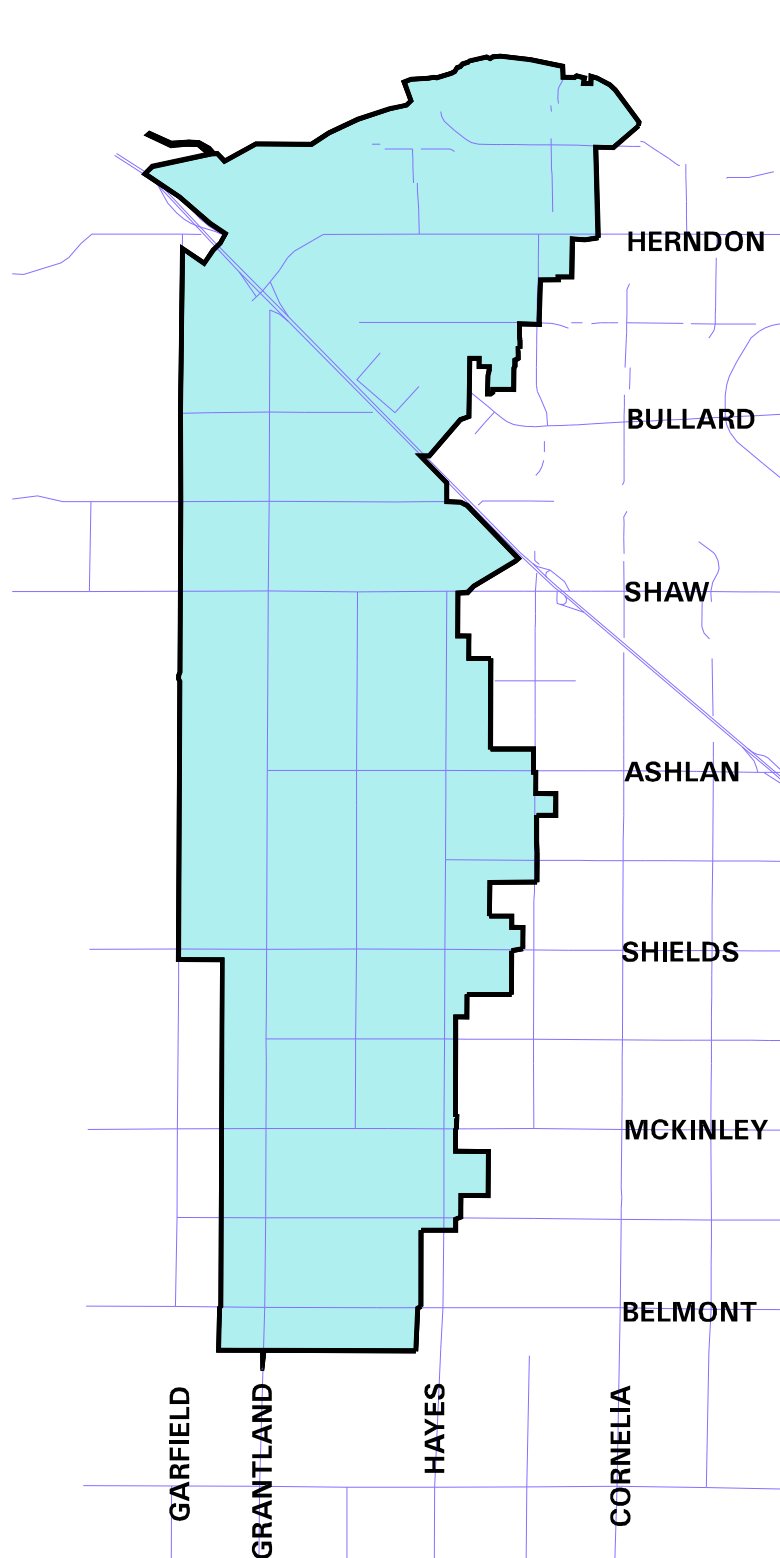
Residential Users – \$419.00/living unit

Commercial/Industrial Users – \$1.233/ gallon per day

- \$15,000 was transferred from Traf from 4510 STEP Cornelia.
- \$1,200 was expended for fund administrative fees.

There are no pending developer reimbursements due from this fund.

GRANTLAND SEWER BASIN



December 30, 2002
City of Fresno Public Works

PUBLIC WORKS DEPARTMENT / Technical Services

Project Title: Trunk Sewer Fee - Grantland Service Area

Accounting Information

PS Fund Number: 40514

Tyler Sub Fund: 4552

Project Description: Construction of a new interceptor sanitary sewer pipeline (11.3 miles) in west Fresno from N Cornelia Ave at W Herndon Ave to the Waste Water Treatment Plant.



Not Completed



Completed

	Fiscal Year <u>2023</u>	Fiscal Year <u>2024</u>	Fiscal Year <u>2025</u>
Beginning Balance	\$ 6,934	\$ 163,630	\$ 15,198
Fees/Revenue	139,108	65,783	152,097
Interest	1,799	6,410	4,132
Other Revenue & Transfer	18,000	(218,905)	-
Subtotal Balance	165,841	16,919	171,427
Reimbursements	-	-	-
Expenditures	2,211	1,721	1,785
Ending Balance	\$ 163,630	\$ 15,198	\$ 169,642

Fee: Master Fee Schedule (FMC 6-304 and 6-305)

Residential Users – \$419.00/living unit

Commercial/Industrial Users – \$1.233/ gallon per day

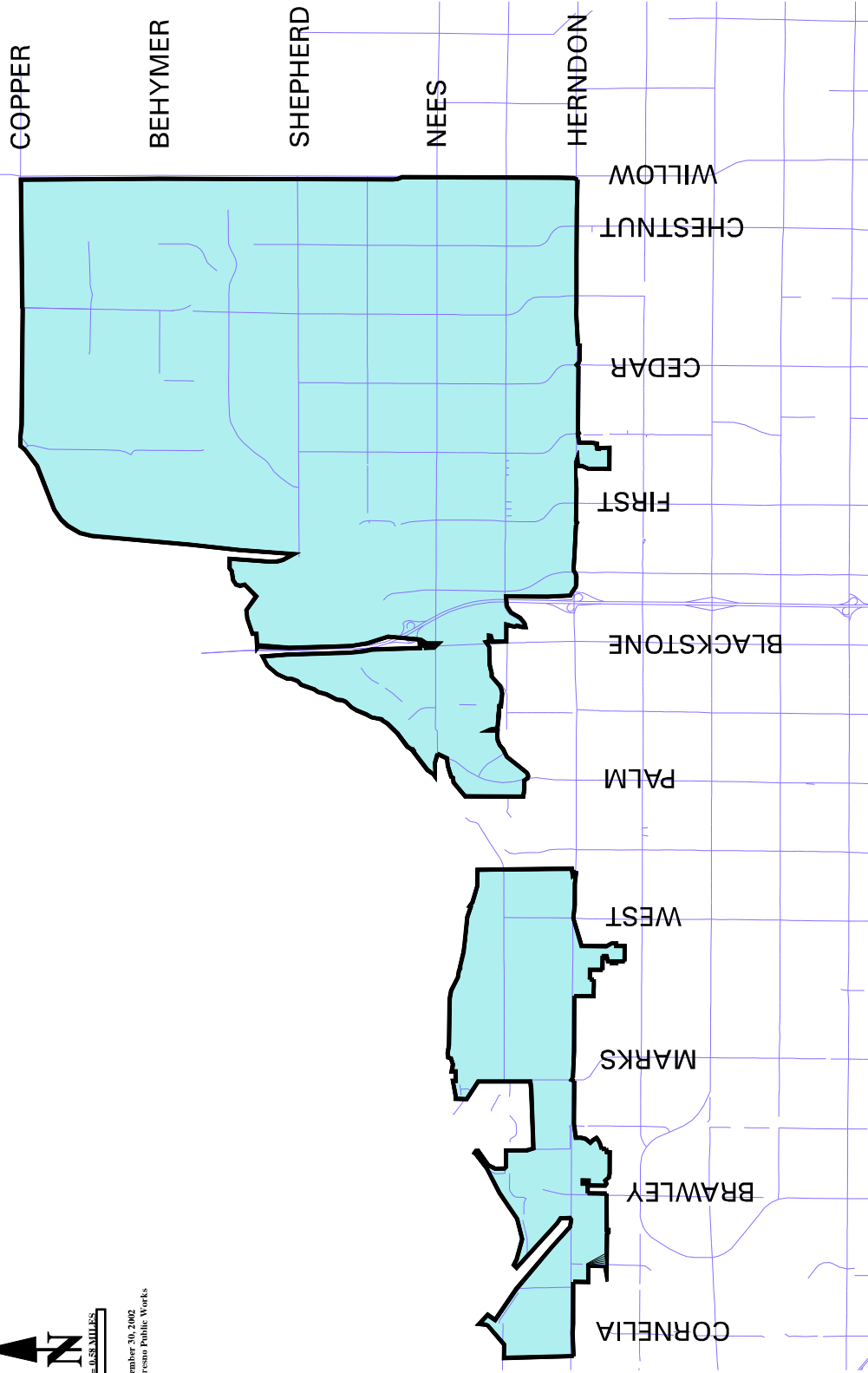
- \$1,785 was expended for administrative fees.

There are no pending developer reimbursements due from this fund.

HERNDON SEWER BASIN



December 30, 2002
City of Fresno Public Works



Project Title: Trunk Sewer Fee - Herndon Service Area

Accounting Information

PS Fund Number: 40515

Tyler Sub Fund: 4553

Project Description: Construction of a new interceptor sanitary sewer pipeline (11.3 miles) in west Fresno from N Cornelia Ave at W Herndon Ave to the Waste Water Treatment Plant, plus capacity enhancements to the existing Herndon Ave sewer between N Cedar and N Brawley Aves
FMC Section 9-503



Not Completed



Completed

	Fiscal Year <u>2023</u>	Fiscal Year <u>2024</u>	Fiscal Year <u>2025</u>
Beginning Balance	\$ 1,474,942	\$ 1,597,434	\$ 1,621,035
Fees/Revenue	(27)	60,400	7,670
Interest	27,036	46,761	57,057
Other Revenue & Transfer	97,000	(81,905)	50,000
Subtotal Balance	1,598,950	1,622,690	1,735,763
Reimbursements	-	-	-
Expenditures	1,516	1,655	1,534
Ending Balance	\$ 1,597,434	\$ 1,621,035	\$ 1,734,229

Fee: Master Fee Schedule (FMC 6-304 and 6-305)

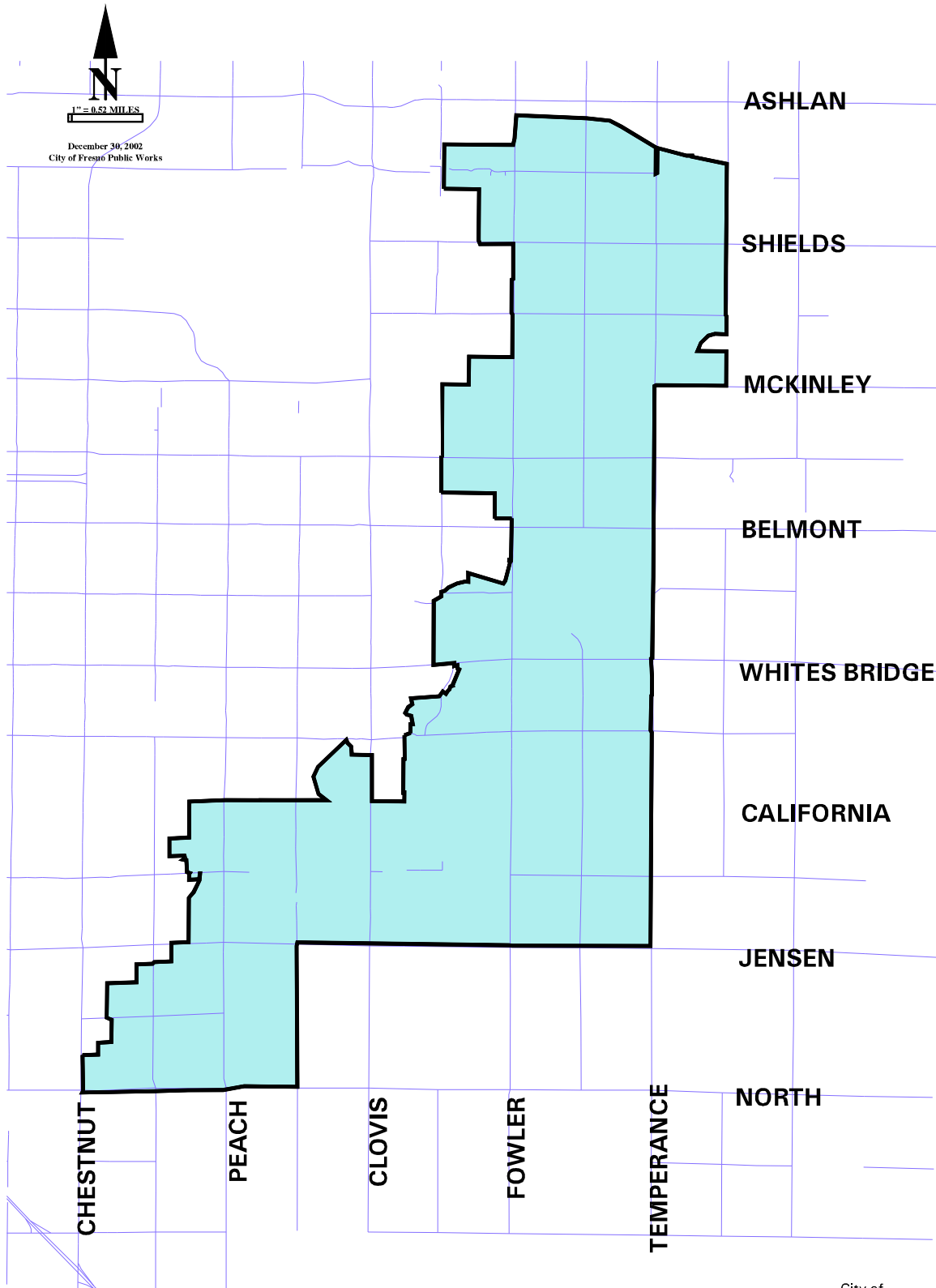
Residential Users – \$496.00/living unit

Commercial/Industrial Users – \$1.460/ gallon per day

- \$50,000 was transferred from Traf from 4512 STEP Herndon.
- \$1,534 was expended for fund administrative fees.

There are no pending developer reimbursements due from this fund.

FOWLER SEWER BASIN



PUBLIC WORKS DEPARTMENT / Technical Services

Project Title: Trunk Sewer Fee - Fowler Service Area

Accounting Information

PS Fund Number: 40516

Tyler Sub Fund: 4554

Project Description: Construction of a new interceptor sanitary sewer pipeline (13.9 miles) in southeast Fresno from N Fowler Ave at E Ashlan Ave to E North Ave at S Maple Ave
FMC Section 9-503



Not Completed



Completed

	Fiscal Year <u>2023</u>	Fiscal Year <u>2024</u>	Fiscal Year <u>2025</u>
Beginning Balance	\$ 1,334,127	\$ 2,068,506	\$ 2,689,492
Fees/Revenue	679,371	555,793	493,810
Interest	29,208	66,392	103,834
Other Revenue & Transfer	27,000	-	-
Subtotal Balance	2,069,706	2,690,692	3,287,136
Reimbursements	-	-	-
Expenditures	1,200	1,200	2,300
Ending Balance	\$ 2,068,506	\$ 2,689,492	\$ 3,284,836

Fee: Master Fee Schedule (FMC 6-304 and 6-305)
Residential Users – \$344.00/living unit
Commercial/Industrial Users – \$1.012/ gallon per day

- \$2,300 was expended for fund administrative fees.

There are no pending developer reimbursements due from this fund.

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UGM OVERSIZE SEWER SERVICE AREAS

UGM Oversize Sewer Service Areas have been established to partially fund sewers larger than eight inches and less three feet in diameter. That portion of cost attributable to the cost of an eight inch main is the obligation of the developer and the rest is reimbursable.

INDEX

Oversize Sewer	.....	124
Millbrook Overlay	.....	126

UGM AREA-WIDE OVERSIZE SEWER



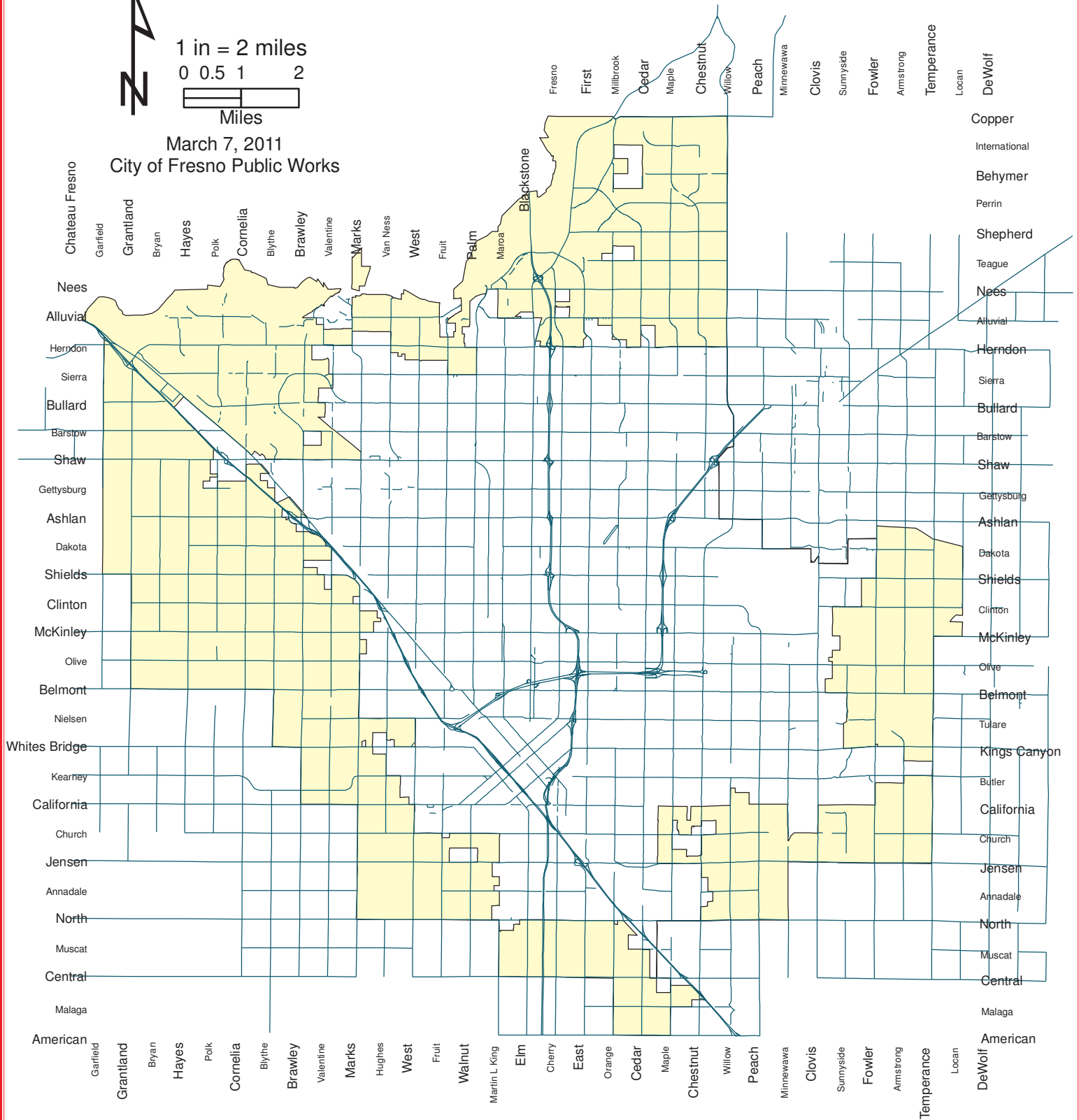
1 in = 2 miles

0 0.5 1 2

Miles

March 7, 2011

City of Fresno Public Works



Project Title: UGM Area-wide Oversize sewer

Accounting Information

PS Fund Number: 40540

Tyler Sub Fund: 4555

Project Description: Construction of 10” and larger sanitary sewers in the Urban Growth Management area.



Not Completed



Completed

	Fiscal Year <u>2023</u>	Fiscal Year <u>2024</u>	Fiscal Year <u>2025</u>
Beginning Balance	\$ 1,522,948	\$ 2,100,788	\$ 2,712,594
Fees/Revenue	29,639	46,500	50,003
Interest	70,369	87,169	98,894
Other Revenue & Transfer	480,000	480,000	448,017
Subtotal Balance	2,102,957	2,714,457	3,309,509
Reimbursements	536	-	-
Expenditures	1,634	1,863	1,973
Ending Balance	\$ 2,100,788	\$ 2,712,594	\$ 3,307,536

Fee: Master Fee Schedule (FMC 6-513)

- \$ 448,017 was transferred from Fire Station 18 Inter-fund Loan repayment.
- \$1,973 was expended for administrative fees.

There are no pending developer reimbursements due from this fund.

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Project Title: UGM Millbrook Overlay Sewer Fee

Accounting Information

PS Fund Number: 40592

Tyler Sub Fund: 4557

Project Description: This fund was set up to reimburse the developers who had to put in extra large sewer capacity for the Assessment District at Cedar Ave to accommodate and make up for the undersized sewer line at Millbrook Ave. As the money comes in, the developers who fronted the construction of the oversized sewer line get a refund based on the reported cost.



Not Completed



Completed

	Fiscal Year <u>2023</u>	Fiscal Year <u>2024</u>	Fiscal Year <u>2025</u>
Beginning Balance	\$ 35,395	\$ 34,844	\$ 34,628
Fees/Revenue	-	-	-
Interest	649	985	1,204
Other Revenue & Transfer	-	-	-
Subtotal Balance	36,044	35,828	35,832
Reimbursements	-	-	-
Expenditures	1,200	1,200	1,200
Ending Balance	\$ 34,844	\$ 34,628	\$ 34,632

Fee: Master Fee Schedule (FMC 9-503; Resolution 87-376)

Area north of Shepherd Ave. - \$393 per gross acre

Remaining in Woodward Lakes - \$695 per gross acre

Dominion Planned Community - \$44 per residential unit
(reference Resolution)

Area south of Shepherd Ave. - \$240 per gross acre

- \$ 1,200 was expended for fund administrative fees.

There are no pending developer reimbursements due from this fund.

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UGM STREET AND SAFETY FUNDS

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City of Fresno Impact Fees
Impact Fee Annual Report
For the Fiscal Year 2025

UGM Fund #	Tyler Sub Fund	Peoples off Fund	Fund Description	Balance Sheet Items (Encumbrances & WCF Reimb)	Beg Bal Adjusted	Fee Revenue	Interest Income	Others/Trrfs In-Out	Total Available	Reimbursements	Adjusted Exp	Ending Balance
UGM Street and Safety Funds:												
343	3116	31516	UGM Major Street Zone A	-	585,397.93	-	19,859.36	-	605,257.29	-	113,903.88	491,353.41
344	3117	31517	UGM Major Street Zone B	-	269,561.17	-	9,475.24	-	279,036.41	-	-	279,036.41
345	3118	31518	UGM Major Street Zone C/D-2	-	49,501.31	-	1,726.61	-	51,227.92	-	1,501.57	49,726.35
346	3119	31519	UGM Major Street Zone D-1/E-2	-	384,272.39	-	13,332.03	-	397,604.42	117,730.80	1,510.03	278,363.59
347	3120	31520	UGM Major Street Zone E-1	-	10,521.01	-	369.83	-	10,890.84	-	-	10,890.84
350	3121	31521	UGM Major Street Zone E-3	-	180.81	-	6.34	-	187.15	-	-	187.15
351	3122	31522	UGM Major Street Zone E-4	-	131,794.02	-	4,620.03	-	136,414.05	-	1,000.00	135,414.05
477	3123	31524	UGM Major Street Zone F	-	-	-	-	-	-	-	-	-
433	3124	31532	UGM Maj Bridge Fee Zone B	-	-	-	-	-	-	-	-	-
430	3125	31533	UGM Maj Bridge Fee Zone C/D-2	-	300,200.22	-	10,538.89	-	310,739.11	-	1,200.00	309,539.11
431	3126	31534	UGM Maj Bridge Fee Zone D-1/E-2	-	103,659.15	-	892.84	-	104,551.99	90,000.00	1,200.00	13,351.99
434	3127	31535	UGM Maj Bridge Fee Zone E-1	-	93,528.12	-	3,274.96	-	96,803.08	-	999.99	95,803.09
435	3128	31536	UGM Maj Bridge Fee Zone E-3	-	771.45	-	27.13	-	798.58	-	-	798.58
436	3129	31537	UGM Maj Bridge Fee Zone E-4	-	8,889.76	-	299.90	-	9,189.66	-	1,000.00	8,189.66
424	3130	31538	UGM Maj Bridge Fee Zone F	-	5,402.61	-	185.45	-	5,588.06	-	300.00	5,288.06
403	3138	31561	UGM RR Cross/At Grade Zone A/A	-	301.55	-	10.59	-	312.14	-	-	312.14
404	3139	31562	UGM RR Cross/At Grade Zone A/B	-	16,482.15	-	579.35	-	17,061.50	-	-	17,061.50
462	3140	31563	UGM RR Cross/At Grade Zone A/C	-	13,295.78	-	467.36	-	13,763.14	-	-	13,763.14
463	3141	31564	UGM RR Cross/At Grade Zone A/D	-	57,297.51	-	2,000.67	-	59,298.18	-	1,200.00	58,098.18
464	3142	31565	UGM RR Cross/AG Zone E/1-A	-	137,108.30	-	4,819.44	-	141,927.74	-	-	141,927.74
484	3143	31566	UGM RR Cross/AG Zone C/D-1	-	522,121.70	-	18,253.75	(0.44)	540,375.01	-	8,315.36	532,059.65
474	3144	31567	UGM RR Cross/At Grade Zone A/E	-	1,642.22	-	57.72	-	1,699.94	-	-	1,699.94
317	3145	31577	UGM Grade Separation Zone E/4A	-	4,688.60	-	164.81	-	4,853.41	-	-	4,853.41
Total UGM Street and Safety Funds										207,730.80	132,130.83	2,447,717.99

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UGM MAJOR STREET ZONES

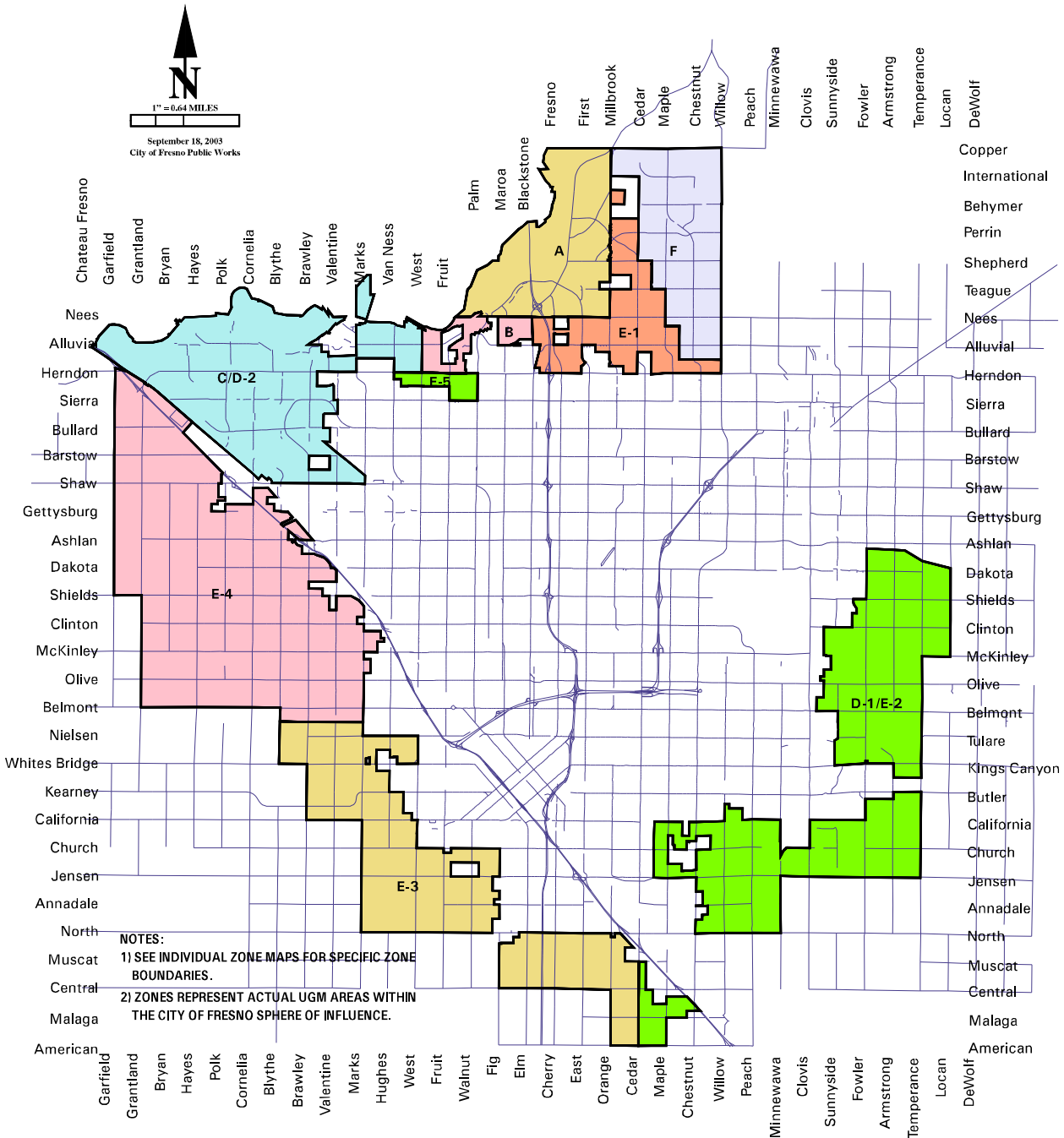
The UGM area is divided into zones of benefit or service areas for Implementation of the circulation element of the City's General Plan. Impact fees are collected to fund the center two travel lanes and median for all collector and arterial streets. The funds are used to reimburse developers which are required to build the streets as a condition of development.

INDEX

Zone A	.....	136
Zone B	138
Zone C/D-2	140
Zone D-1/E-2	142
Zone E-1	146
Zone E-3	148
Zone E-4	150
Zone F	152

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MAJOR STREET ZONES URBAN GROWTH MANAGEMENT



PUBLIC WORKS DEPARTMENT / Technical Services

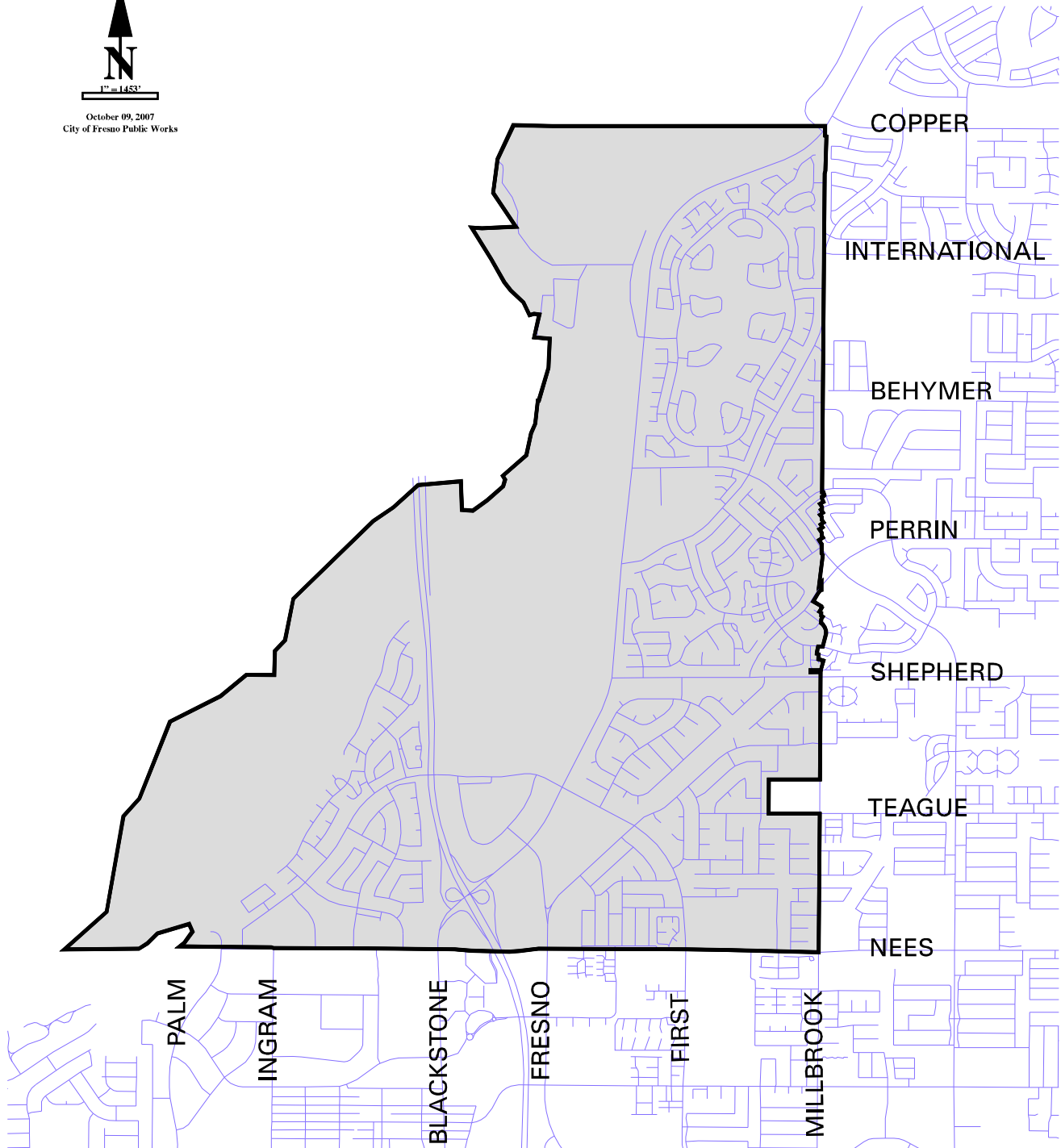


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UGM MAJOR STREET ZONE "A"



October 09, 2007
City of Fresno Public Works



PUBLIC WORKS DEPARTMENT / Technical Services

Project Title: UGM Major Street Zone A

Accounting Information

PS Fund Number: 31516

Tyler Sub Fund: 3116

Project Description: Street center section of all major streets within Major Street Zone A, which is described as all properties within the urban growth management area located north of the center line of E Nees Ave, east of the San Joaquin River Bluff line, and west of the center line of N Millbrook Ave extended to E Copper Ave and west along the center line of E Copper Ave to the bluff line.



Not Completed



Completed

	Fiscal Year <u>2023</u>	Fiscal Year <u>2024</u>	Fiscal Year <u>2025</u>
Beginning Balance	\$ 558,837	\$ 569,099	\$ 585,398
Fees/Revenue	-	-	-
Interest	10,262	16,299	19,859
Other Revenue & Transfer	-	-	-
Subtotal Balance	569,099	585,398	605,257
Reimbursements	-	-	-
Expenditures	-	-	113,904
Ending Balance	\$ 569,099	\$ 585,398	\$ 491,353

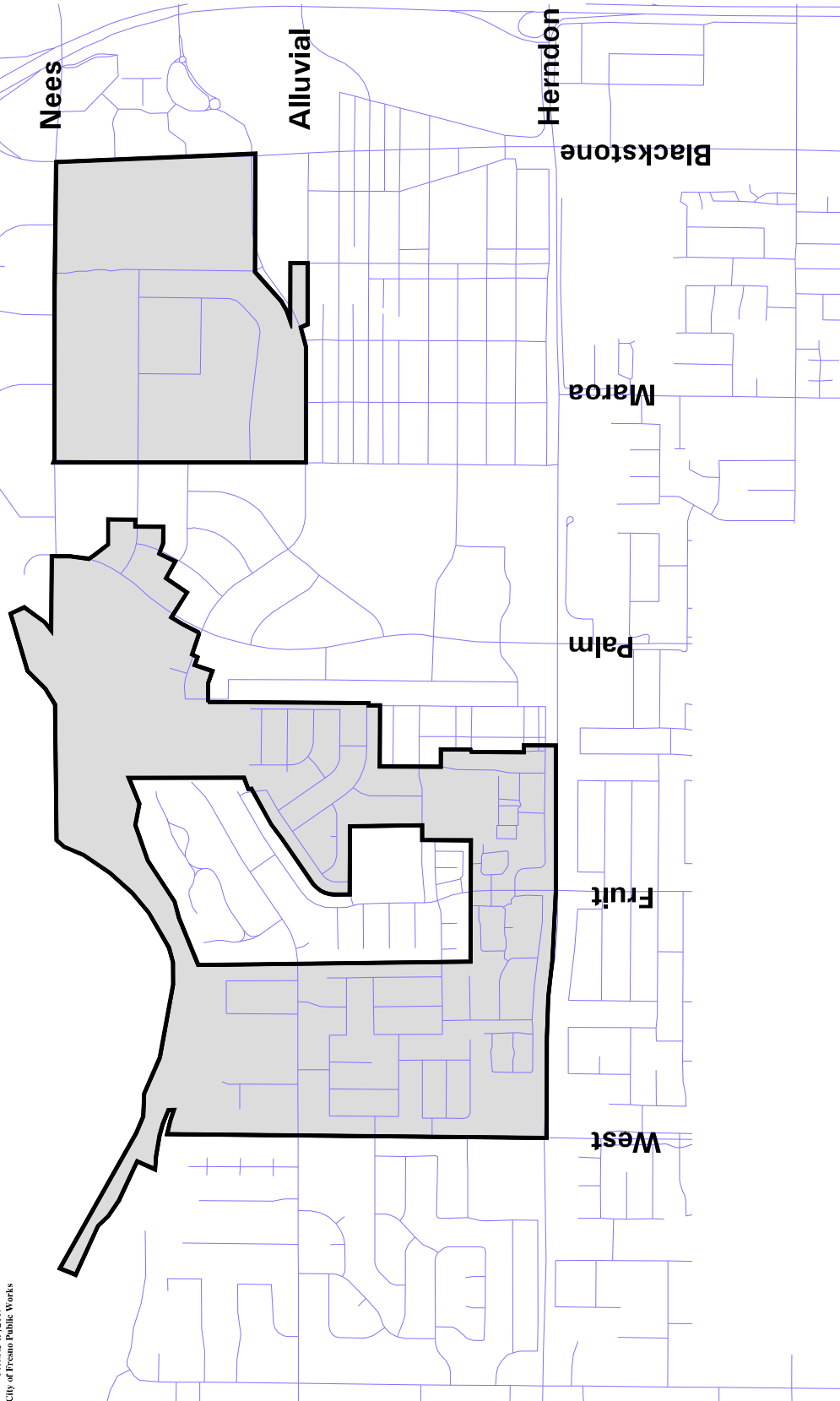
Fee: Master Fee Schedule (FMC 12-226)

There are no pending developer reimbursements due from this fund.

UGM MAJOR STREET ZONE "B"



October 09, 2007
City of Fresno Public Works



Project Title: UGM Major Street Zone B

Accounting Information

PS Fund Number: 31517

Tyler Sub Fund: 3117

Project Description: Street center section of all major streets within Major Street Zone B, which is described as all properties within the urban growth management area located east of the center line of N West Ave, north of the center line of W Herndon Ave, west of the center line of N Blackstone Ave, and south of the center line of W Nees Ave to the San Joaquin River bluff line

☐

Not Completed



Completed

	Fiscal Year <u>2023</u>	Fiscal Year <u>2024</u>	Fiscal Year <u>2025</u>
Beginning Balance	\$ 257,331	\$ 262,056	\$ 269,561
Fees/Revenue	-	-	-
Interest	4,725	7,505	9,475
Other Revenue & Transfer	-	-	-
Subtotal Balance	262,056	269,561	279,036
Reimbursements	-	-	-
Expenditures	-	-	-
Ending Balance	\$ 262,056	\$ 269,561	\$ 279,036

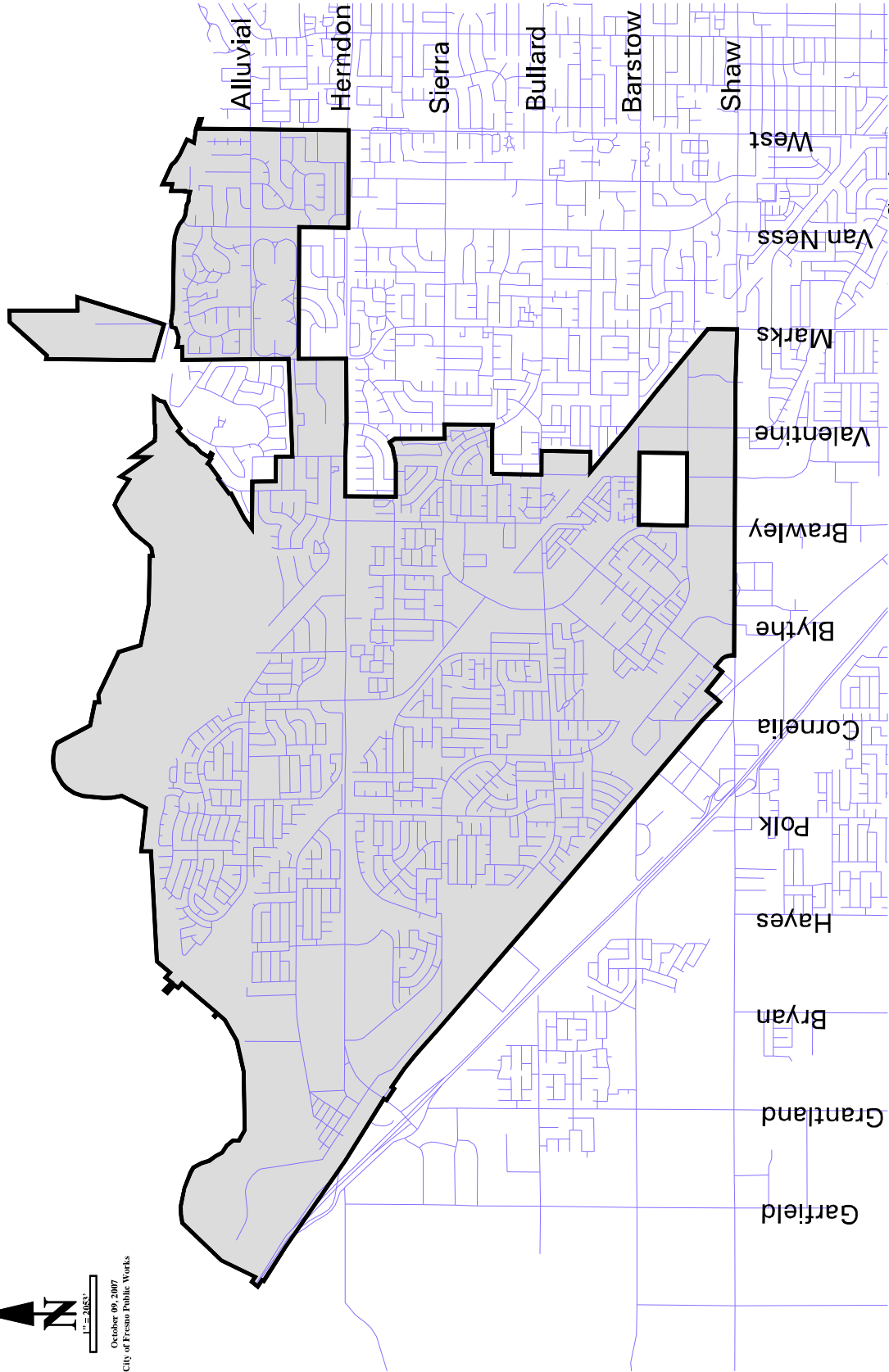
Fee: Master Fee Schedule (FMC 12-226)

There are no pending developer reimbursements due from this fund.

UGM MAJOR STREET ZONE "C/D-2"



October 09, 2007
City of Fresno Public Works



Project Title: UGM Major Street Zone C/D-2

Accounting Information

PS Fund Number: 31518

Tyler Sub Fund: 3118

Project Description: Street center section of all major streets within Major Street Zone C/D-2, which is described as all properties within the urban growth management area located west of the center line of N West Ave, north of the center line of W Herndon Ave to N Marks Ave and thence north of the center line of W Shaw Ave, and east of the right-of-way line of Freeway 99



Not Completed



Completed

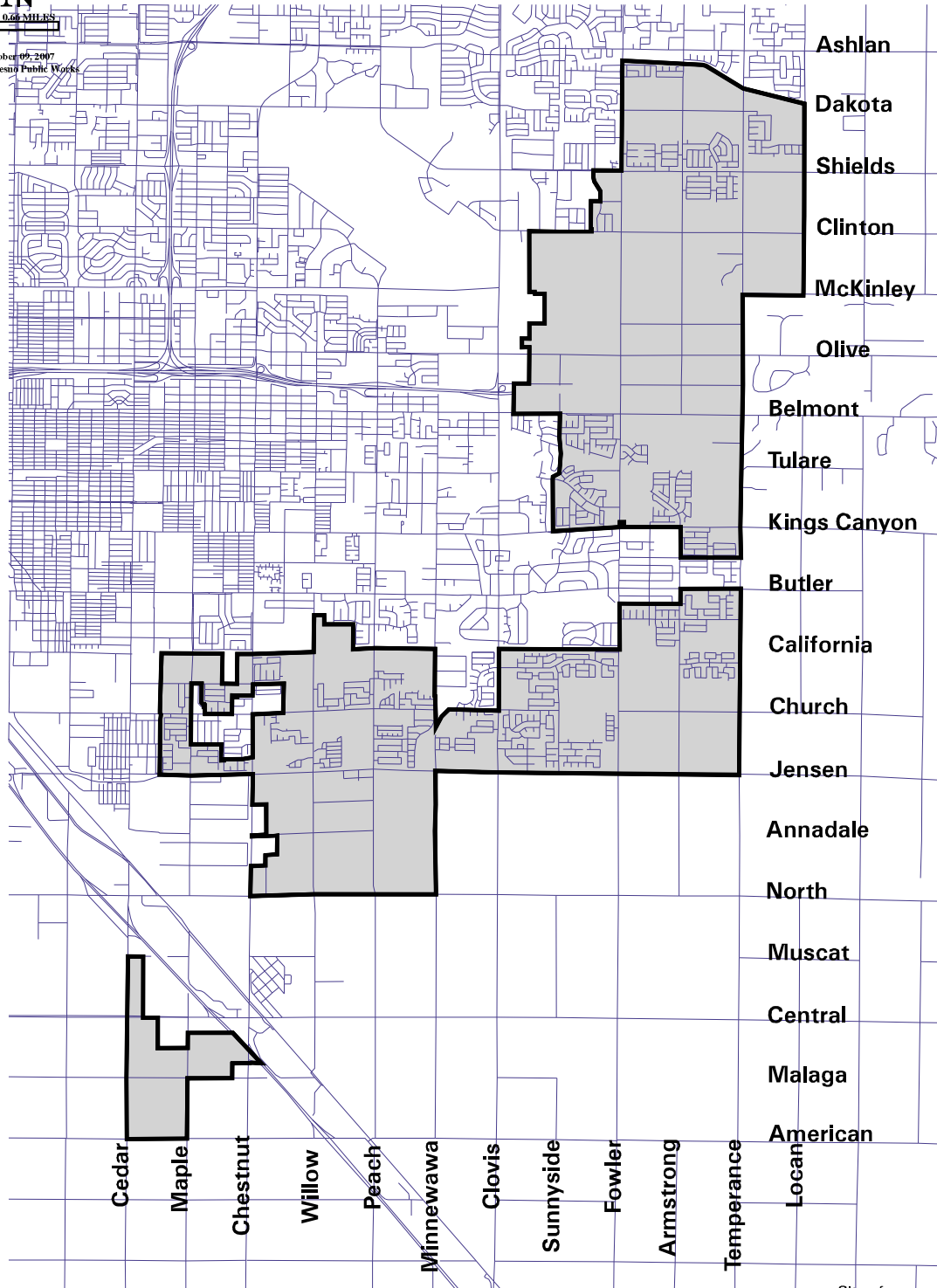
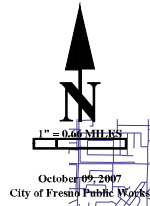
	Fiscal Year <u>2023</u>	Fiscal Year <u>2024</u>	Fiscal Year <u>2025</u>
Beginning Balance	\$ 50,178	\$ 49,597	\$ 49,501
Fees/Revenue	-	-	-
Interest	920	1,407	1,727
Other Revenue & Transfer	-	-	-
Subtotal Balance	51,098	51,004	51,228
Reimbursements	-	-	-
Expenditures	1,502	1,502	1,502
Ending Balance	\$ 49,597	\$ 49,501	\$ 49,726

Fee: Master Fee Schedule (FMC 12-226)

- \$1502 was expended for fund administrative fees.

There are no pending developer reimbursements due from this fund.

UGM MAJOR STREET ZONE "D-1/E-2"



PUBLIC WORKS DEPARTMENT / Technical Services



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Project Title: UGM Major Street Zone D-1/E-2

Accounting Information

PS Fund Number: 31519

Tyler Sub Fund: 3119

Project Description: Street center section of all major streets within Major Street Zone D-1/E-2, which is described as all properties within the urban growth management area located south of the center line of E Ashlan Ave and east of the center line of S Cedar Ave



Not Completed



Completed

	Fiscal Year <u>2023</u>	Fiscal Year <u>2024</u>	Fiscal Year <u>2025</u>
Beginning Balance	\$ 369,331	\$ 375,059	\$ 384,272
Fees/Revenue	1,269	-	-
Interest	6,795	10,728	13,332
Other Revenue & Transfer	-	-	-
Subtotal Balance	377,395	385,787	397,604
Reimbursements	-	-	117,731
Expenditures	2,336	1,515	1,510
Ending Balance	\$ 375,059	\$ 384,272	\$ 278,364

Fee: Master Fee Schedule (FMC 12-226)

- \$1,510 was expended for fund administrative fees.

There are no pending developer reimbursements due from this fund.

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Major Street Zone D-1/E-2
Fund 31519 Sub Fund 3119
Fiscal Year Ended June 30, 2025

FY25 REIMBURSEMENTS:

Developer Name	UGM Agreement No.	Reimbursement Date	Amount
GRANVILLE HOMES, INC.	GRAN6	06/09/25	117,730.80

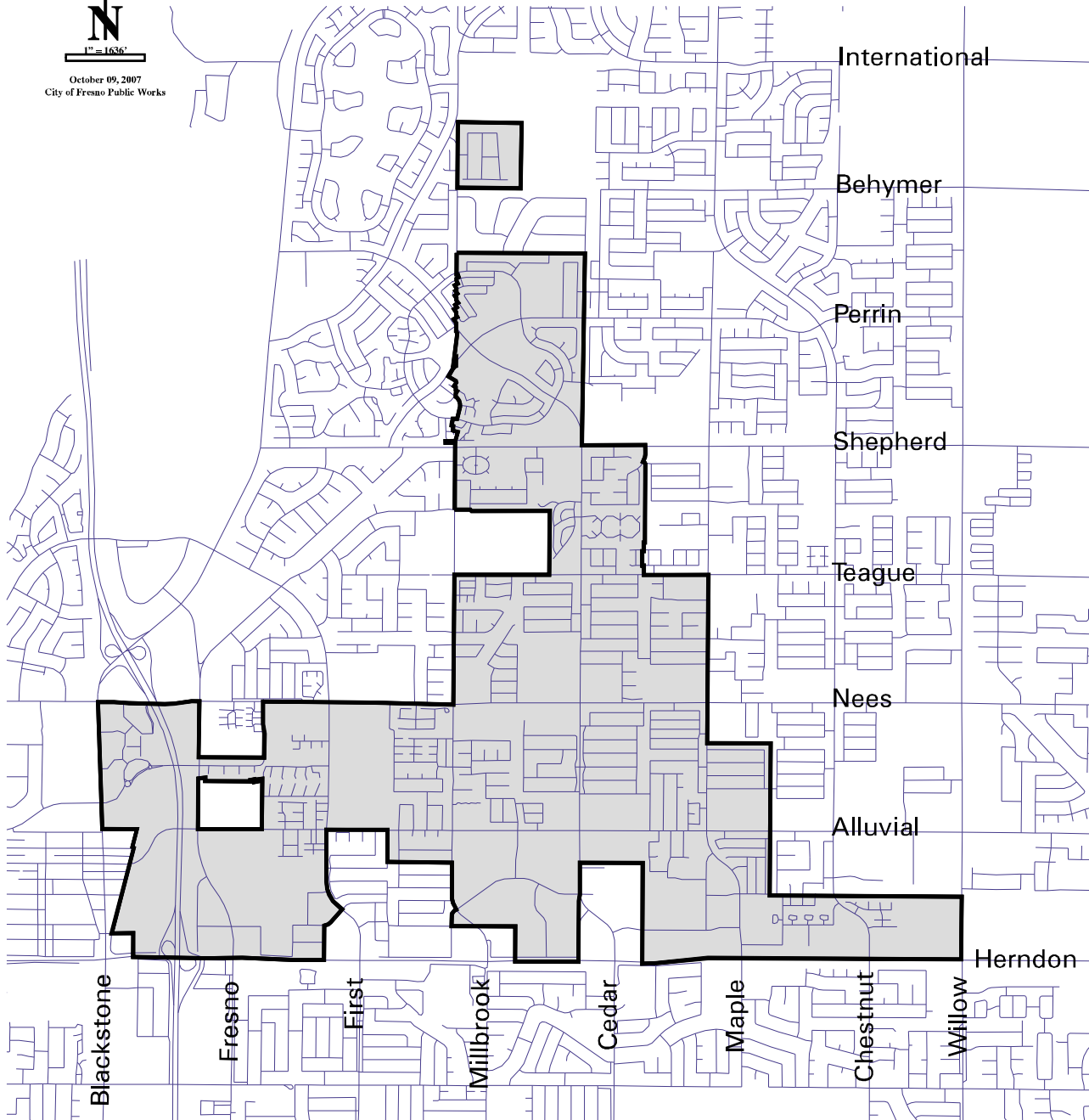
Total FY25 Reimbursements	117,730.80
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PRIORITY OF REMAINING REIMBURSEMENTS:

Developer Name	UGM Agreement No.	Eligibility Date	Remaining Maximum Eligible Reimbursements
NONE			

Total Remaining Maximum Eligible Reimbursements	-
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UGM MAJOR STREET ZONE "E-1"



PUBLIC WORKS DEPARTMENT / Technical Services

Project Title: UGM Major Street Zone E-1

Accounting Information

PS Fund Number: 31520

Tyler Sub Fund: 3120

Project Description: Street center section of all major streets within Major Street Zone E-1, which is described as all properties within the urban growth management area located east of the center line of N Blackstone Ave between the center line of E Nees Ave and the center line of E Herndon Ave, and all the land within the urban growth management area located east of the center line of N Millbrook Ave that does not require a financial feasibility study under the adopted 2025 Fresno General Plan



Not Completed



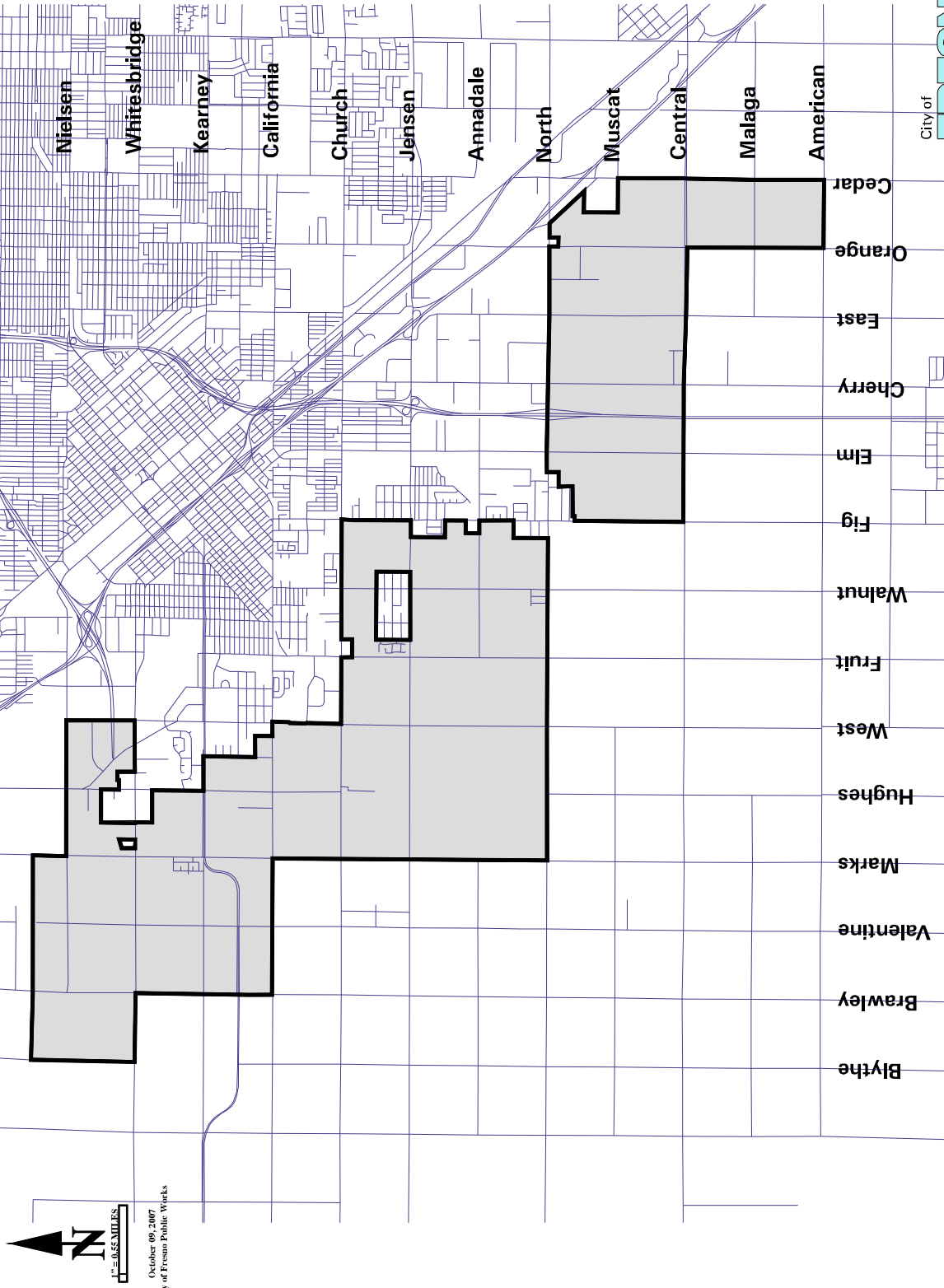
Completed

	Fiscal Year <u>2023</u>	Fiscal Year <u>2024</u>	Fiscal Year <u>2025</u>
Beginning Balance	\$ 10,044	\$ 10,228	\$ 10,521
Fees/Revenue	-	-	-
Interest	184	293	370
Other Revenue & Transfer	-	-	-
Subtotal Balance	10,229	10,521	10,891
Reimbursements	-	-	-
Expenditures	1	-	-
Ending Balance	\$ 10,228	\$ 10,521	\$ 10,891

Fee: Master Fee Schedule (FMC 12-226)

There are no pending developer reimbursements due from this fund.

UGM MAJOR STREET ZONE "E-3"



Project Title: UGM Major Street Zone E-3

Accounting Information

PS Fund Number: 31521

Tyler Sub Fund: 3121

Project Description: Street center section of all major streets within Major Street Zone E-3, which is described as all properties within the urban growth management area located west of the center line of S Cedar Ave and south of the Southern Pacific railroad track located at the quarter-mile point between W Nielsen and W Belmont Aves



Not Completed



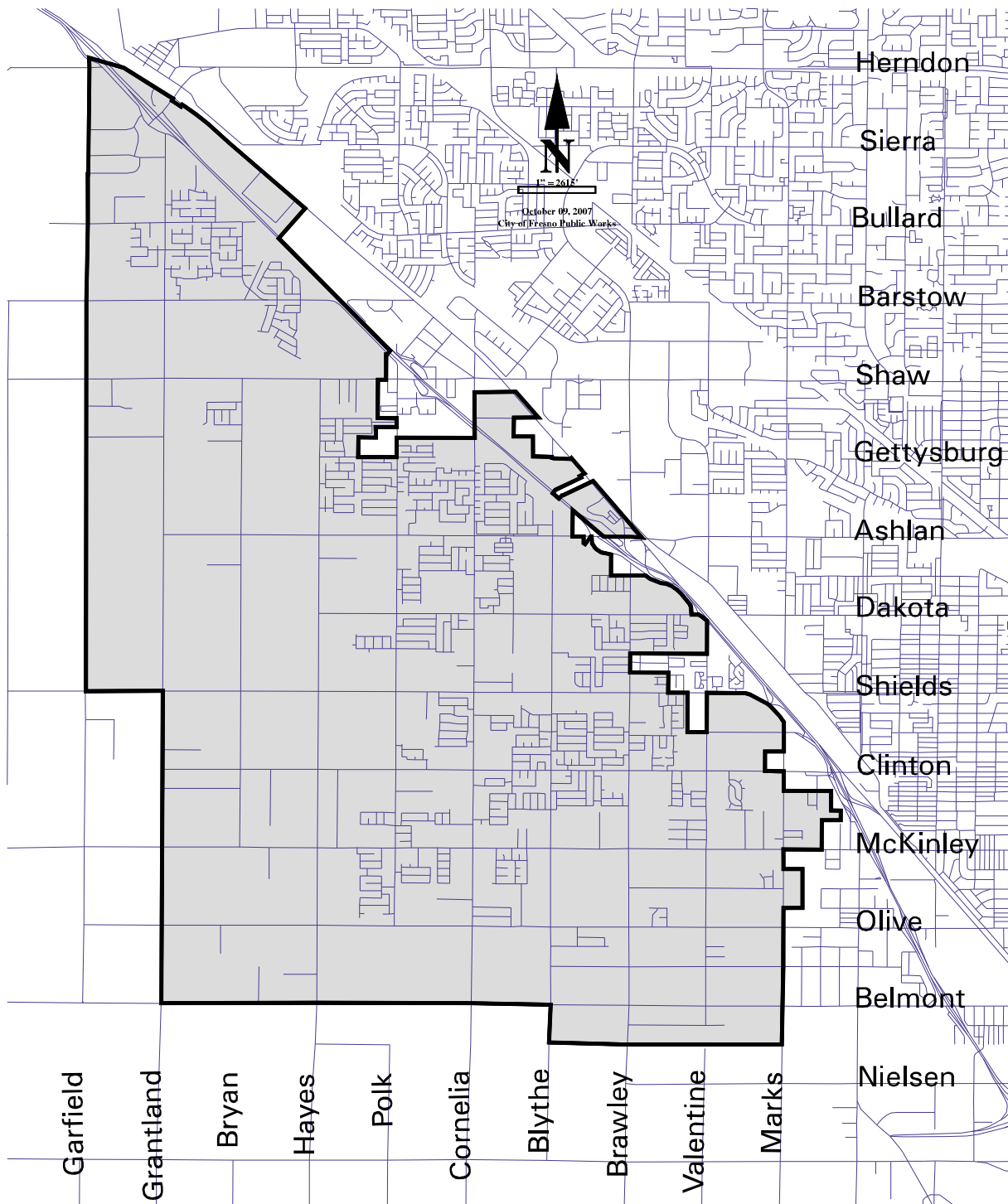
Completed

	Fiscal Year <u>2023</u>	Fiscal Year <u>2024</u>	Fiscal Year <u>2025</u>
Beginning Balance	\$ 173	\$ 176	\$ 181
Fees/Revenue	-	-	-
Interest	3	5	6
Other Revenue & Transfer	-	-	-
Subtotal Balance	176	181	187
Reimbursements	-	-	-
Expenditures	-	-	-
Ending Balance	\$ 176	\$ 181	\$ 187

Fee: Master Fee Schedule (FMC 12-226)

There are no pending developer reimbursements due from this fund.

UGM MAJOR STREET ZONE "E-4"



PUBLIC WORKS DEPARTMENT / Technical Services

Project Title: UGM Major Street Zone E-4

Accounting Information

PS Fund Number: 31522

Tyler Sub Fund: 3122

Project Description: Street center section of all major streets within Major Street Zone E-4, which is described as all properties within the urban growth management area located north of the Southern Pacific railroad track located at the quarter-mile point between W Nielsen and W Belmont Aves, and west of the Southern Pacific railroad track along Motel Dr



Not Completed



Completed

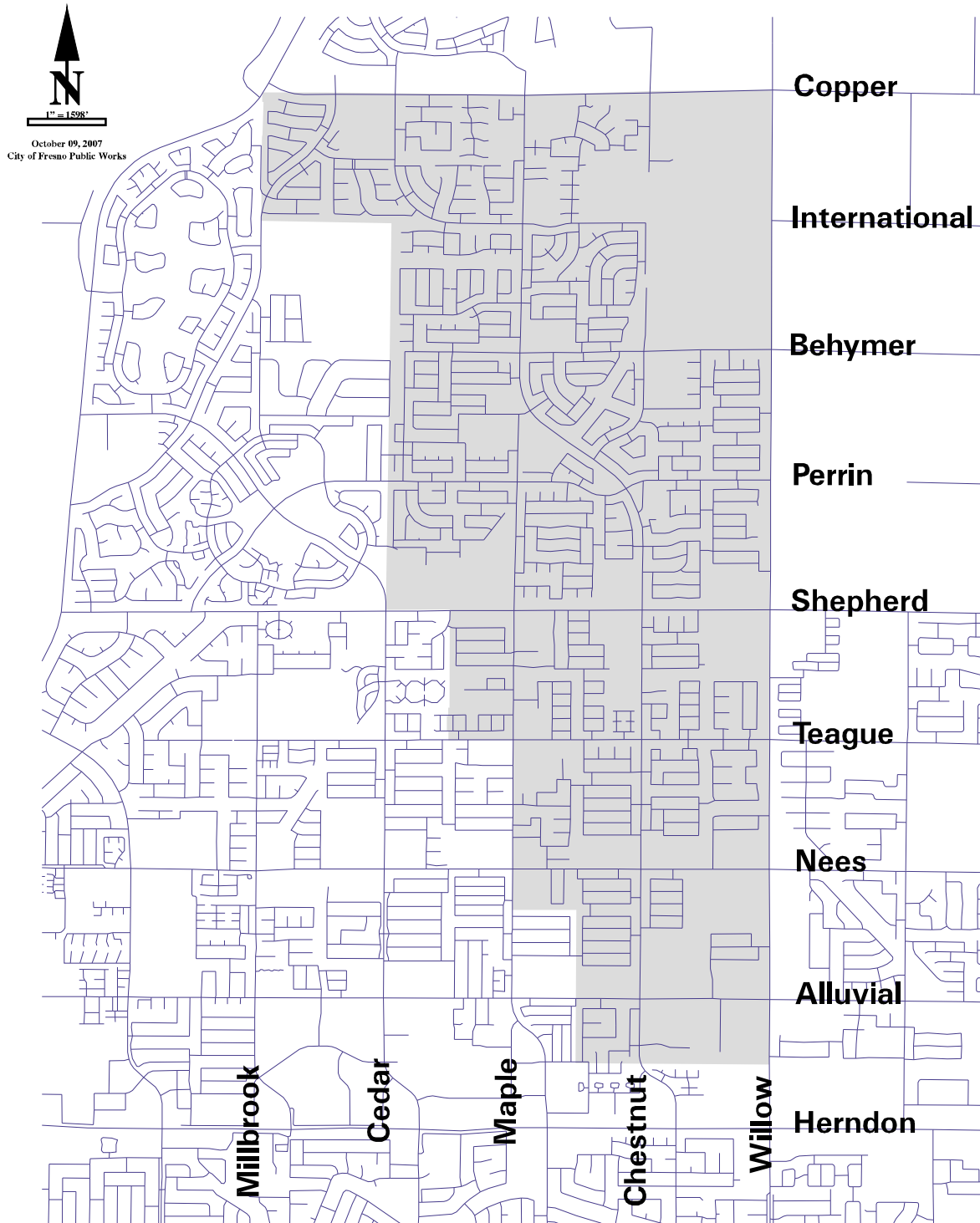
	Fiscal Year <u>2023</u>	Fiscal Year <u>2024</u>	Fiscal Year <u>2025</u>
Beginning Balance	\$ 126,784	\$ 129,109	\$ 131,794
Fees/Revenue	-	-	-
Interest	2,328	3,685	4,620
Other Revenue & Transfer	-	-	-
Subtotal Balance	129,112	132,794	136,414
Reimbursements	-	-	-
Expenditures	3	1,000	1,000
Ending Balance	\$ 129,109	\$ 131,794	\$ 135,414

Fee: Master Fee Schedule (FMC 12-226)

- \$1000 was expended for fund administrative fees.

There are no pending developer reimbursements due from this fund.

UGM MAJOR STREET ZONE "F"



PUBLIC WORKS DEPARTMENT / Technical Services

Project Title: UGM Major Street Zone F

Accounting Information

PS Fund Number: 31524

Tyler Sub Fund: 3123

Project Description: Street center section of all major streets within Major Street Zone F, which is described as all properties within the urban growth management area located south of the center line of E Copper Ave, west of the center line of N Willow Ave, generally east of the center lines of N Millbrook Ave, N Cedar Ave and N Maple Ave, and generally north of E Herndon Ave and within the area designated by the adopted 2025 Fresno General Plan as requiring a financial feasibility study



Not Completed



Completed

	Fiscal Year <u>2023</u>	Fiscal Year <u>2024</u>	Fiscal Year <u>2025</u>
Beginning Balance	\$ -	\$ -	\$ -
Fees/Revenue	-	-	-
Interest	-	-	-
Other Revenue & Transfer	-	-	-
Subtotal Balance	-	-	-
Reimbursements	-	-	-
Expenditures	-	-	-
Ending Balance	\$ -	\$ -	\$ -

Fee: Master Fee Schedule (FMC 12-226)

-

There are no pending developer reimbursements due from this fund.

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UGM MAJOR STREET BRIDGE ZONES

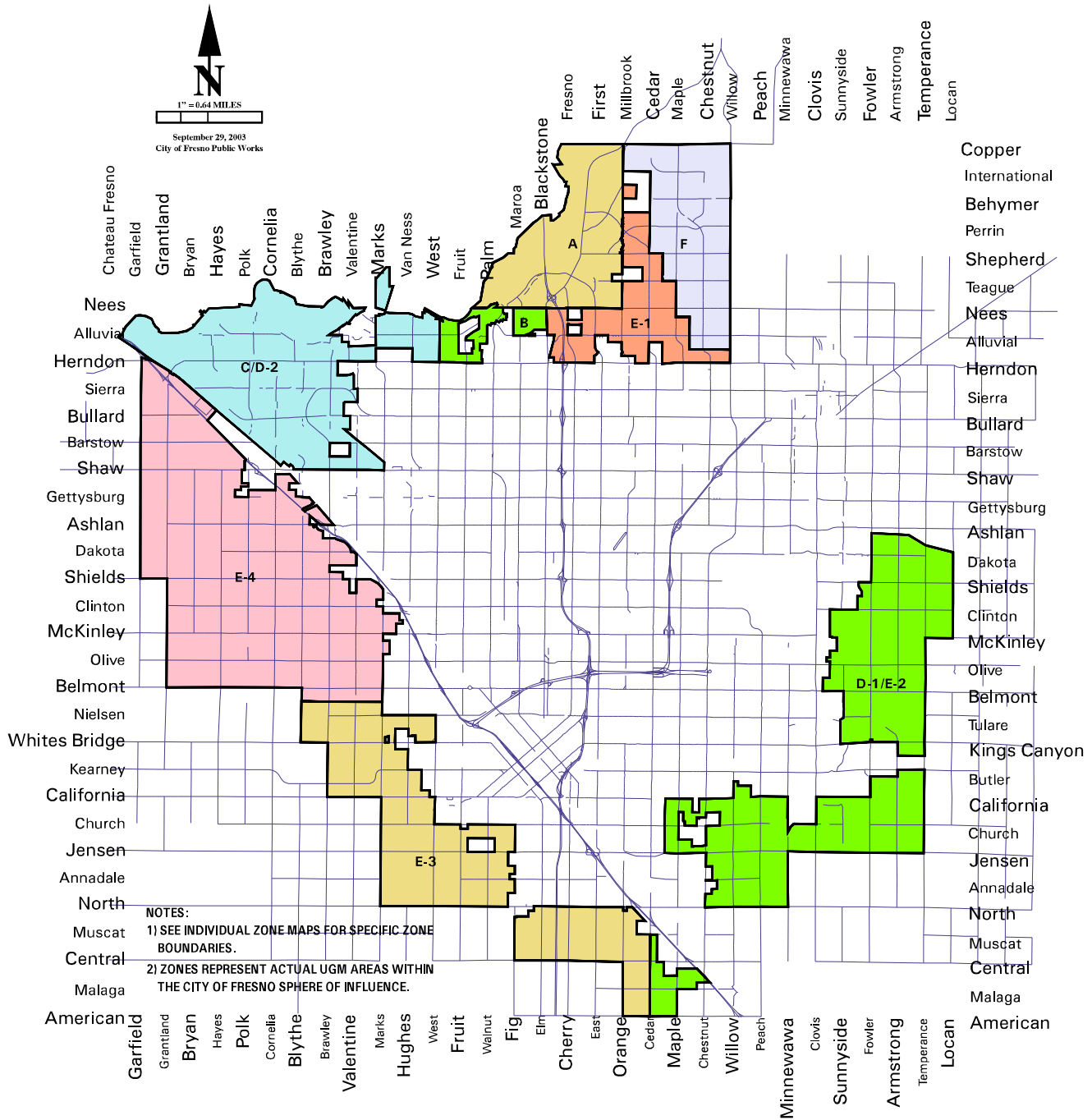
The UGM Major Bridge Zones coincide with the Major Street Zones and are to fund canal crossings of all collector and arterial streets. The impact fee is based on the cost to widen/replace all canal crossings 36 inches and larger.

INDEX

Zone B	158
Zone C/D-2	160
Zone D-1/E-2	162
Zone E-1	166
Zone E-3	168
Zone E-4	170
Zone F	172

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MAJOR STREET BRIDGE ZONES URBAN GROWTH MANAGEMENT



PUBLIC WORKS DEPARTMENT / Technical Services

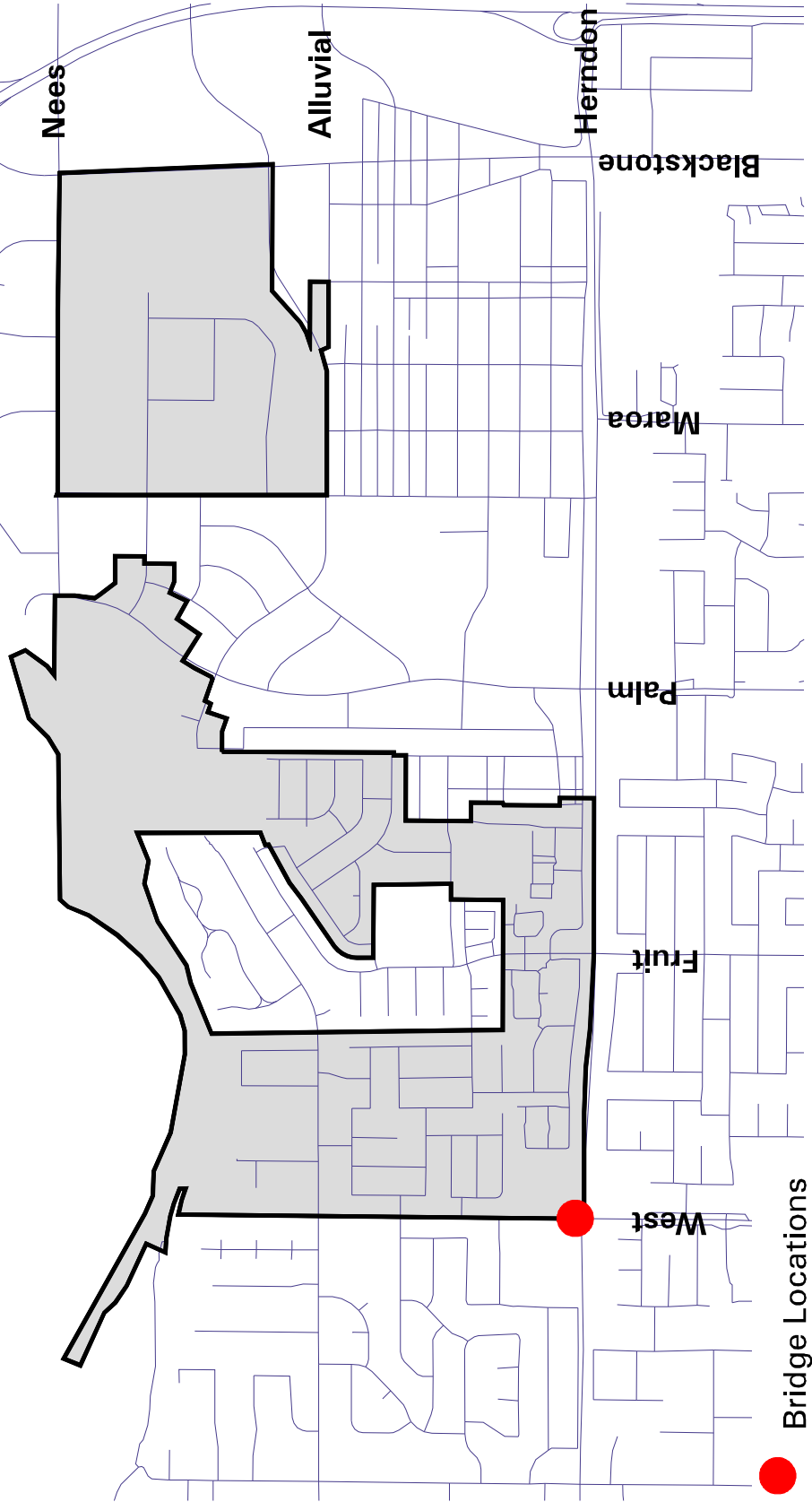


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UGM MAJOR STREET BRIDGE ZONE "B"



September 12, 2003
City of Fresno Public Works



Bridge Locations

Project Title: UGM Major Bridge Fee Zone B

Accounting Information

PS Fund Number: 31532

Tyler Sub Fund: 3124

Project Description: Street center section of all major streets within Major Bridge Fee Zone B, which is described as all properties within the urban growth management area located east of the center line of N West Ave, north of the center line of W Herndon Ave, west of the center line of N Blackstone Ave and south of the center line of W Nees Ave to the San Joaquin River bluff line



Not Completed



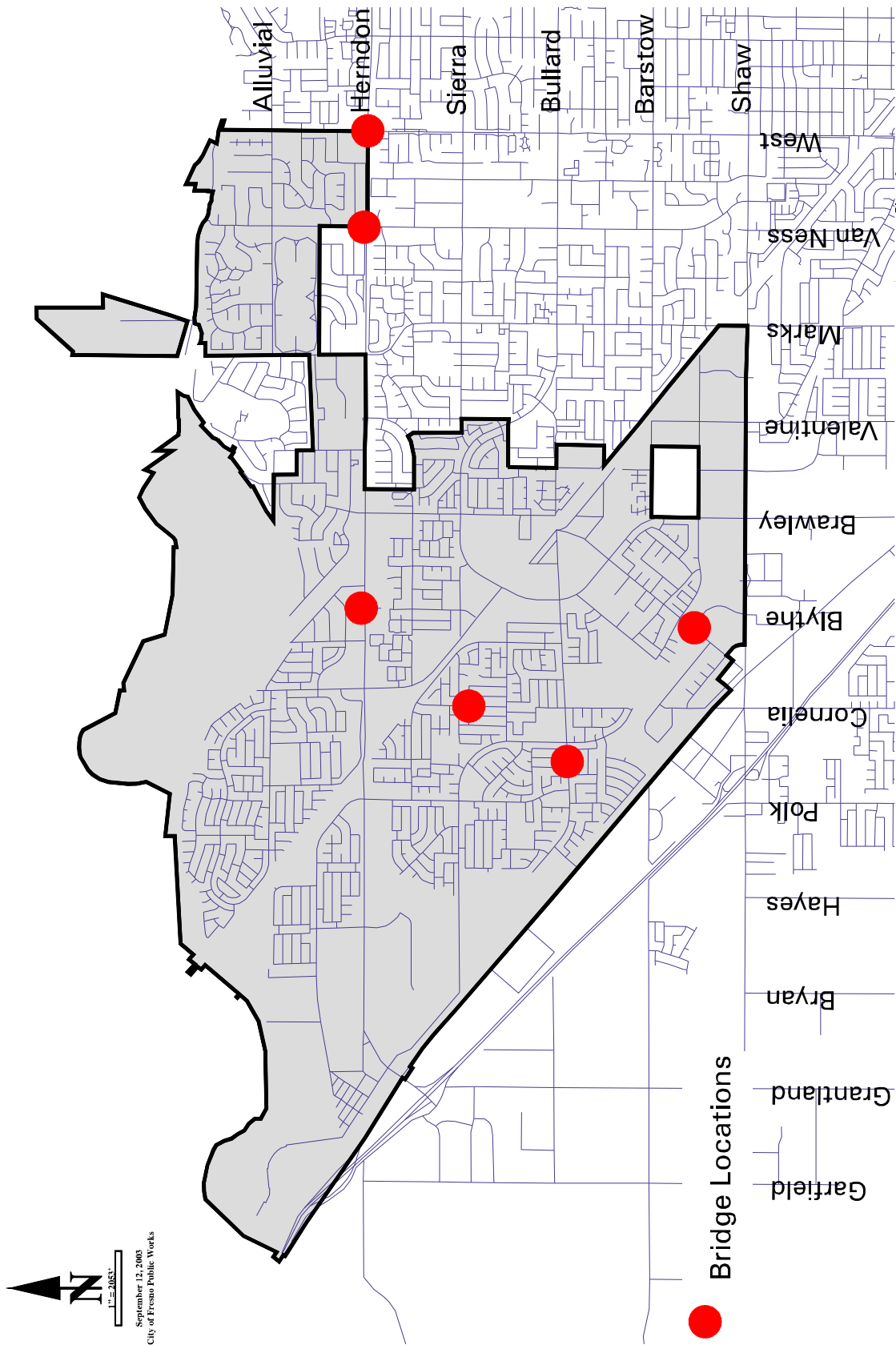
Completed

	Fiscal Year <u>2023</u>	Fiscal Year <u>2024</u>	Fiscal Year <u>2025</u>
Beginning Balance	\$ -	\$ -	\$ -
Fees/Revenue	-	-	-
Interest	-	-	-
Other Revenue & Transfer	-	-	-
Subtotal Balance	-	-	-
Reimbursements	-	-	-
Expenditures	-	-	-
Ending Balance	\$ -	\$ -	\$ -

Fee: Master Fee Schedule (FMC 12-226)

There are no pending developer reimbursements due from this fund.

UGM MAJOR STREET BRIDGE ZONE "C/D-2"



PUBLIC WORKS DEPARTMENT / Technical Services

Project Title: UGM Major Bridge Fee Zone C/D-2

Accounting Information

PS Fund Number: 31533

Tyler Sub Fund: 3125

Project Description: Street center section of all major streets within Major Bridge Fee Zone C/D-2, which is described as all properties within the urban growth management area located west of the center line of N West Ave, north of the center line of W Herndon Ave to N Marks Ave, and thence north of the center line of W Shaw Ave, east of the right-of-way line of Freeway 99



Not Completed



Completed

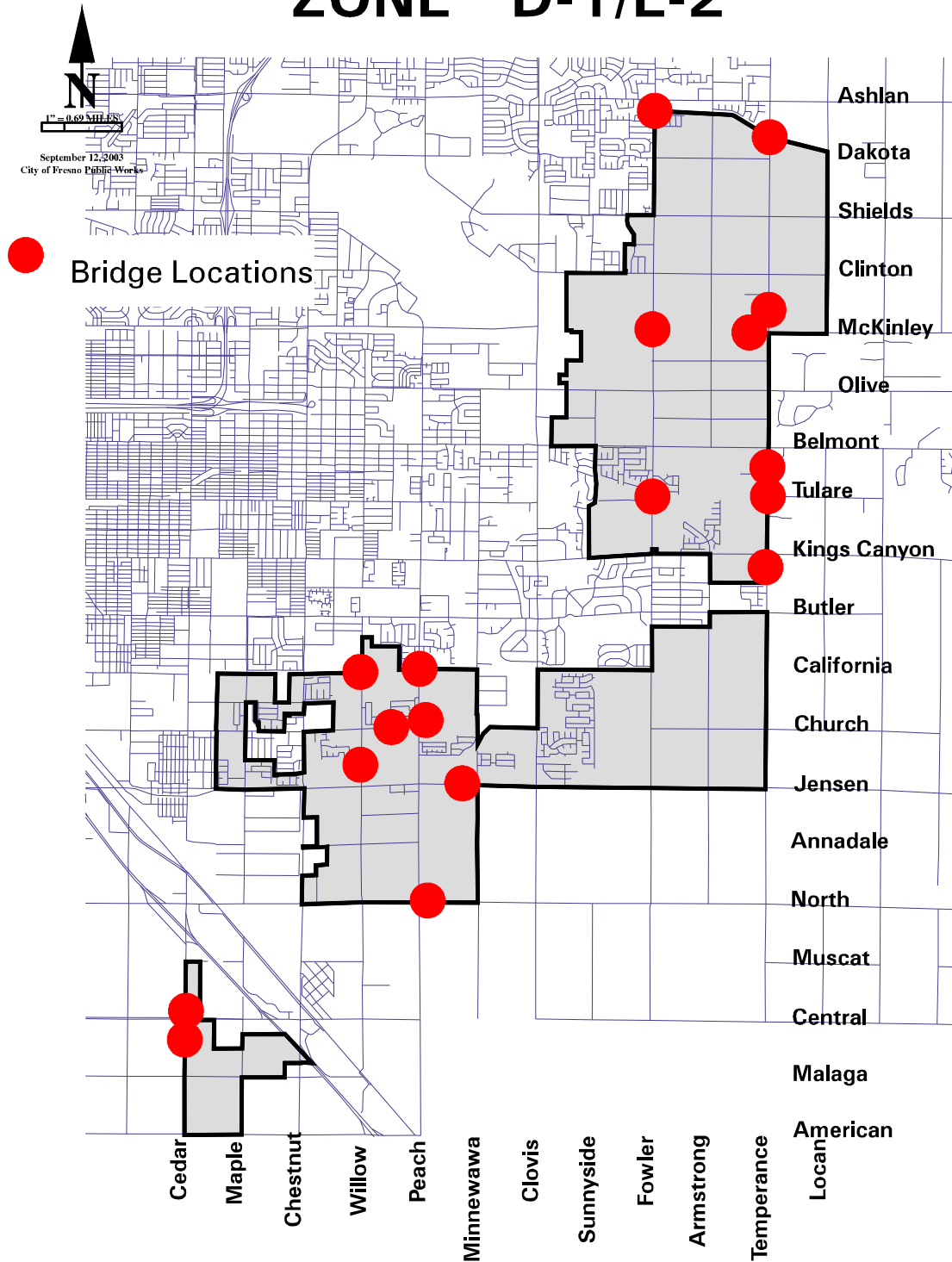
	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025
Beginning Balance	\$ 288,918	\$ 293,022	\$ 300,200
Fees/Revenue	-	-	-
Interest	5,304	8,379	10,539
Other Revenue & Transfer	-	-	-
Subtotal Balance	294,222	301,400	310,739
Reimbursements	-	-	-
Expenditures	1,200	1,200	1,200
Ending Balance	\$ 293,022	\$ 300,200	\$ 309,539

Fee: Master Fee Schedule (FMC 12-226)

- \$ 1,200 was expended for fund administrative fees.

There are no pending developer reimbursements due from this fund.

UGM MAJOR STREET BRIDGE ZONE "D-1/E-2"



PUBLIC WORKS DEPARTMENT / Technical Services

Project Title: UGM Major Bridge Fee Zone D-1/E-2

Accounting Information

PS Fund Number: 31534

Tyler Sub Fund: 3126

Project Description: Street center section of all major streets within Major Bridge Fee Zone D-1/E-2, which is described as all properties within the urban growth management area located south of the center line of E Ashlan Ave and east of the center line of S Cedar Ave



Not Completed



Completed

	Fiscal Year <u>2023</u>	Fiscal Year <u>2024</u>	Fiscal Year <u>2025</u>
Beginning Balance	\$ 101,295	\$ 101,953	\$ 103,659
Fees/Revenue	-	-	-
Interest	1,859	2,906	893
Other Revenue & Transfer	-	-	-
Subtotal Balance	103,153	104,860	104,552
Reimbursements	-	-	90,000
Expenditures	1,200	1,201	1,200
Ending Balance	\$ 101,953	\$ 103,659	\$ 13,352

Fee: Master Fee Schedule (FMC 12-226)

- \$ 1,200 was expended for fund administrative fees.

There are no pending developer reimbursements due from this fund.

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Major Bridge Fee Zone D-1/E-2
Fund 31534 Sub Fund 3126
Fiscal Year Ended June 30, 2025

FY25 REIMBURSEMENTS:

Developer Name	UGM Agreement No.	Reimbursement Date	Amount
GRANVILLE HOMES, INC.	GRAN2	08/20/24	90,000.00

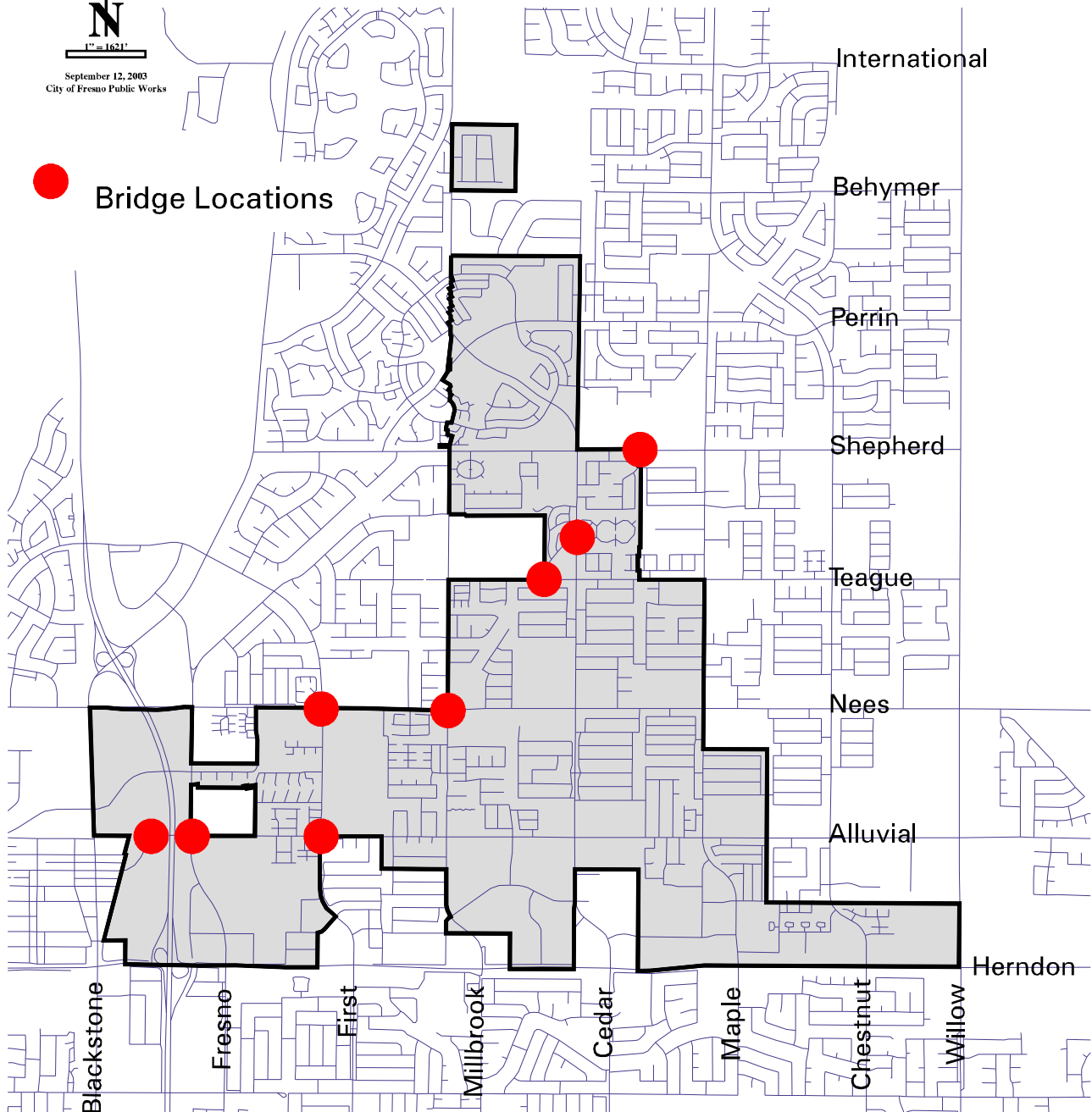
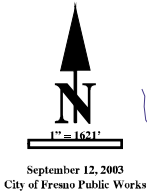
Total FY25 Reimbursements	90,000.00
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PRIORITY OF REMAINING REIMBURSEMENTS:

Developer Name	UGM Agreement No.	Eligibility Date	Remaining Maximum Eligible Reimbursements
NONE			

Total Remaining Maximum Eligible Reimbursements	-
--	----------

UGM MAJOR STREET BRIDGE ZONE "E-1"



PUBLIC WORKS DEPARTMENT / Technical Services

Project Title: UGM Major Bridge Fee Zone E-1

Accounting Information

PS Fund Number: 31535

Tyler Sub Fund: 3127

Project Description: Street center section of all major streets within Major Bridge Fee Zone E-1, which is described as all properties within the urban growth management area located east of the center line of N Blackstone Ave between the center line of E Nees Ave and the center line of E Herndon Ave and all the land within the urban growth management area located east of the center line of N Millbrook Ave that does not require a financial feasibility study under the adopted 2025 Fresno General Plan



Not Completed



Completed

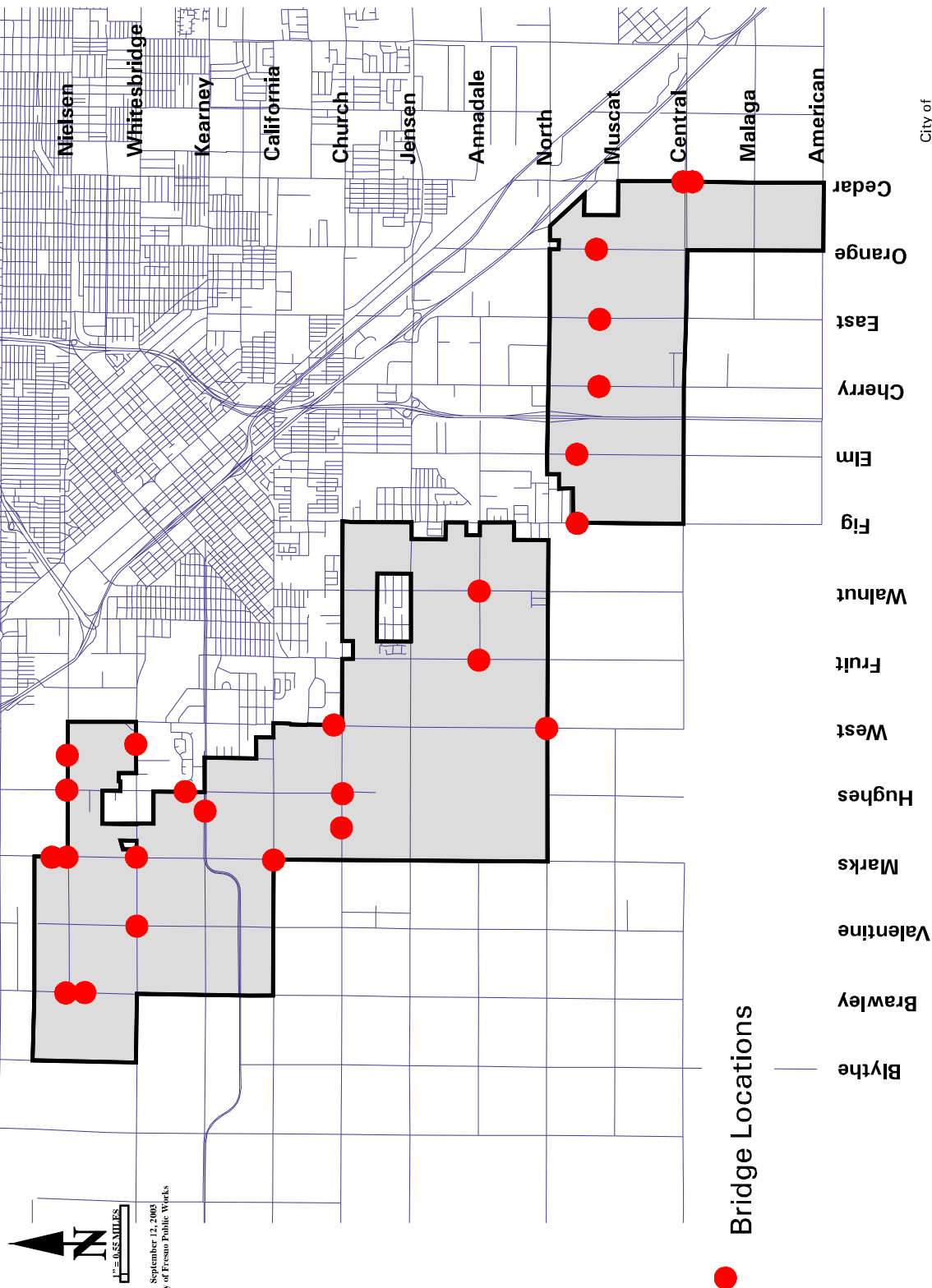
	Fiscal Year <u>2023</u>	Fiscal Year <u>2024</u>	Fiscal Year <u>2025</u>
Beginning Balance	\$ 91,725	\$ 91,908	\$ 93,528
Fees/Revenue	-	-	-
Interest	1,683	2,620	3,275
Other Revenue & Transfer	-	-	-
Subtotal Balance	93,408	94,528	96,803
Reimbursements	-	-	-
Expenditures	1,500	1,000	1,000
Ending Balance	\$ 91,908	\$ 93,528	\$ 95,803

Fee: Master Fee Schedule (FMC 12-226)

- \$ 1,000 was expended for fund administrative fees.

There are no pending developer reimbursements due from this fund.

UGM MAJOR STREET BRIDGE ZONE "E-3"



Project Title: UGM Major Bridge Fee Zone E-3

Accounting Information

PS Fund Number: 31536

Tyler Sub Fund: 3128

Project Description: Street center section of all major streets within Major Bridge Fee Zone E-3, which is described as all properties within the urban growth management area located west of the center line of S Cedar Ave and south of the Southern Pacific railroad track located at the quarter-mile point between W Nielsen Ave and W Belmont Ave



Not Completed



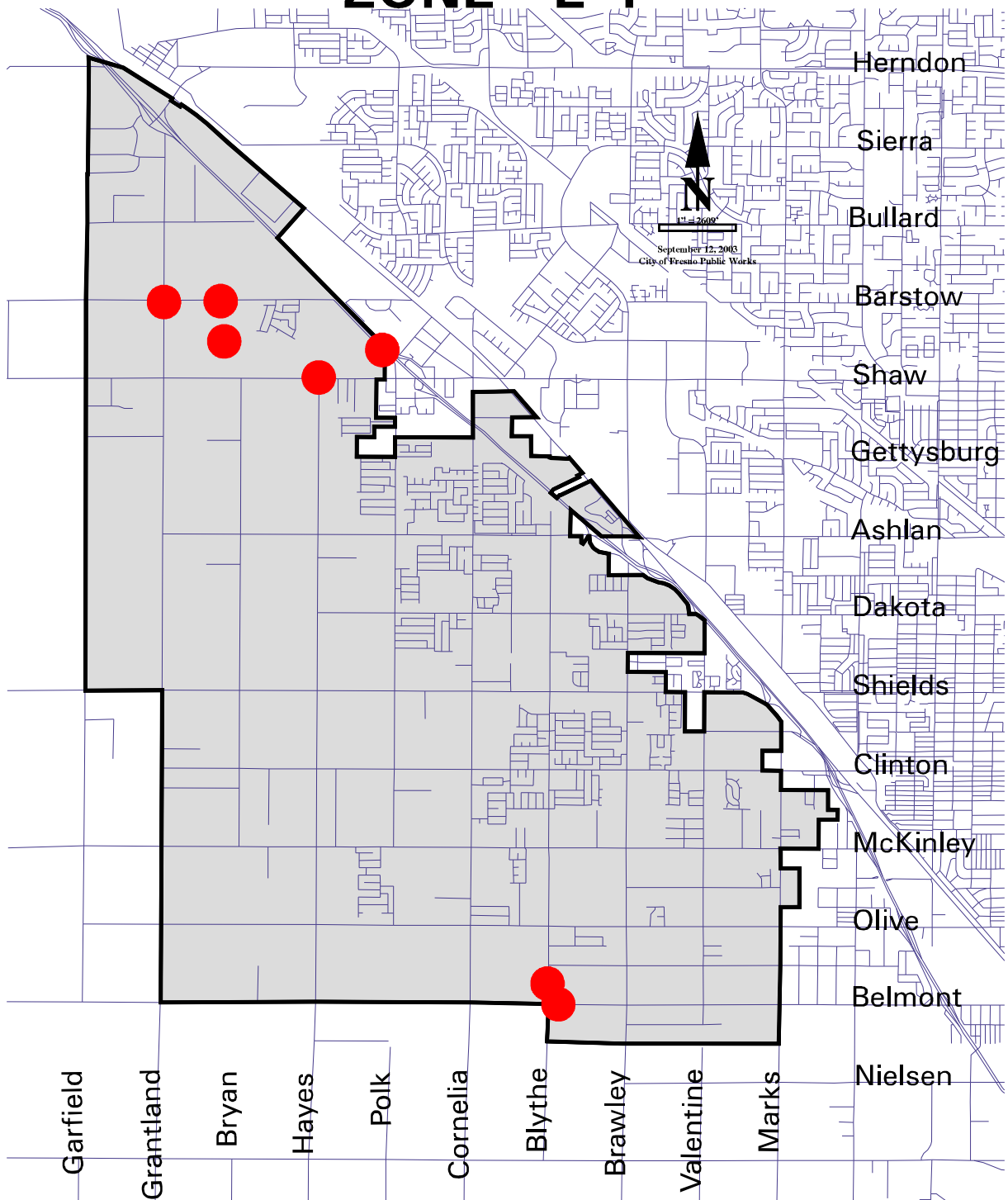
Completed

	Fiscal Year <u>2023</u>	Fiscal Year <u>2024</u>	Fiscal Year <u>2025</u>
Beginning Balance	\$ 736	\$ 750	\$ 771
Fees/Revenue	-	-	-
Interest	14	21	27
Other Revenue & Transfer	-	-	-
Subtotal Balance	750	771	799
Reimbursements	-	-	-
Expenditures	-	-	-
Ending Balance	\$ 750	\$ 771	\$ 799

Fee: Master Fee Schedule (FMC 12-226)

There are no pending developer reimbursements due from this fund.

UGM MAJOR STREET BRIDGE ZONE "E-4"



 Bridge Locations

PUBLIC WORKS DEPARTMENT / Technical Services

Project Title: UGM Major Bridge Fee Zone E-4

Accounting Information

PS Fund Number: 31537

Tyler Sub Fund: 3129

Project Description: Street center section of all major streets within Major Bridge Fee Zone E-4, which is described as all properties within the urban growth management area located north of the Southern Pacific railroad track located at the quarter-mile point between W Nielsen Ave and W Belmont Ave and west of the Southern Pacific railroad track along Motel Dr



Not Completed



Completed

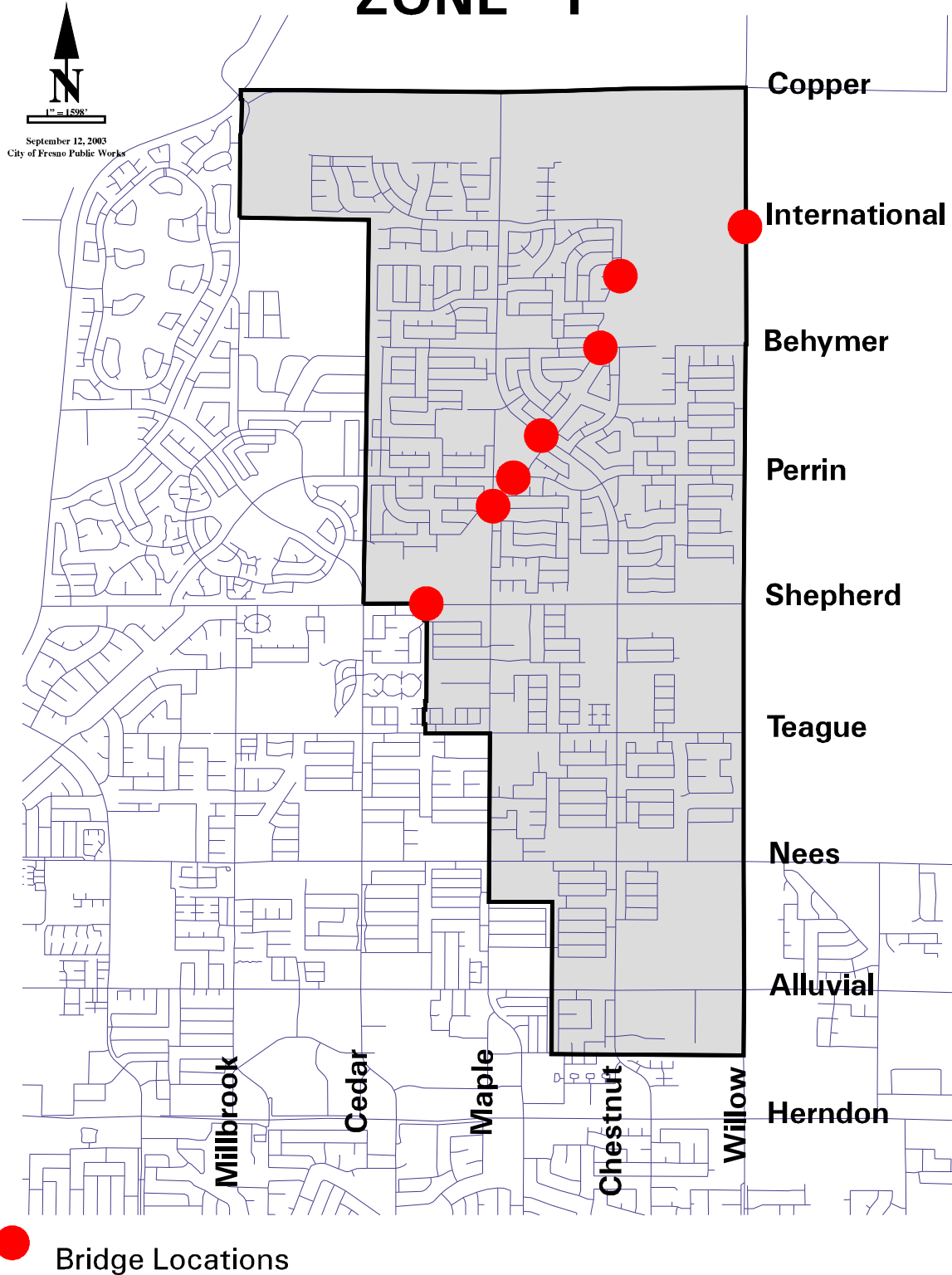
	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025
Beginning Balance	\$ 10,436	\$ 9,626	\$ 8,890
Fees/Revenue	-	-	-
Interest	191	263	300
Other Revenue & Transfer	-	-	-
Subtotal Balance	10,626	9,890	9,190
Reimbursements	-	-	-
Expenditures	1,000	1,000	1,000
Ending Balance	\$ 9,626	\$ 8,890	\$ 8,190

Fee: Master Fee Schedule (FMC 12-226)

- \$1,000 was expended for fund administrative fees.

There are no pending developer reimbursements due from this fund.

UGM MAJOR STREET BRIDGE ZONE "F"



PUBLIC WORKS DEPARTMENT / Technical Services

Project Title: UGM Major Bridge Fee Zone F

Accounting Information

PS Fund Number: 31538

Tyler Sub Fund: 3130

Project Description: Street center section of all major streets within Major Bridge Fee Zone F, which is described as all properties within the urban growth management area located south of the center line of E Copper Ave, west of the center line of N Willow Ave, generally east of the center lines of N Millbrook Ave, N Cedar Ave and N Maple Ave, and generally north of E Herndon Ave and within the area designated by the adopted 2025 Fresno General Plan as requiring a financial feasibility study



Not Completed



Completed

	Fiscal Year <u>2023</u>	Fiscal Year <u>2024</u>	Fiscal Year <u>2025</u>
Beginning Balance	\$ 6,922	\$ 5,548	\$ 5,403
Fees/Revenue	-	-	-
Interest	126	155	185
Other Revenue & Transfer	-	-	-
Subtotal Balance	7,048	5,703	5,588
Reimbursements	-	-	-
Expenditures	1,500	300	300
Ending Balance	\$ 5,548	\$ 5,403	\$ 5,288

Fee: Master Fee Schedule (FMC 12-226)

- \$300 was expended for fund administrative fees.

There are no pending developer reimbursements due from this fund.

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UGM AT-GRADE RAILROAD CROSSING ZONES & GRADE SEPARATION ZONE

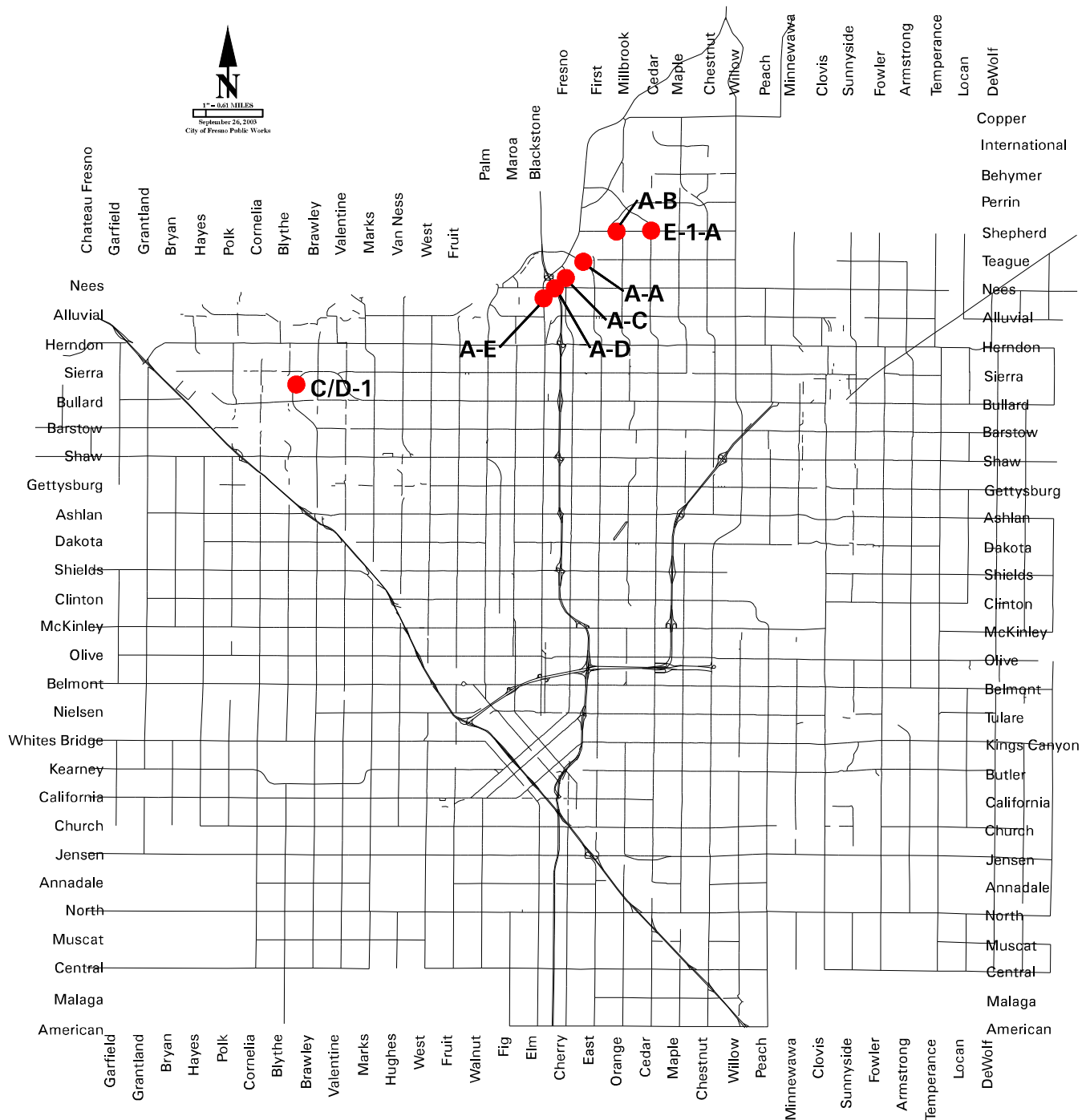
Zones of benefit have been established for necessary railroad crossings in the UGM area. Development within the zone is assessed a proportionate share of the cost to build the crossing.

INDEX

Audubon & Southern Pacific (A-A)	.....	178
Shepherd & Southern Pacific (A-B)	.....	180
Zone A/C	.....	182
Zone A/D	.....	184
Zone A-E	186
Zone C/D-1	188
Zone E/1-A	190
Grade Separation Zone E4/A (Ashlan and FWY 99)	192

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URBAN GROWTH MANAGEMENT AT-GRADE RAILROAD CROSSING LOCATIONS



PUBLIC WORKS DEPARTMENT / Technical Services

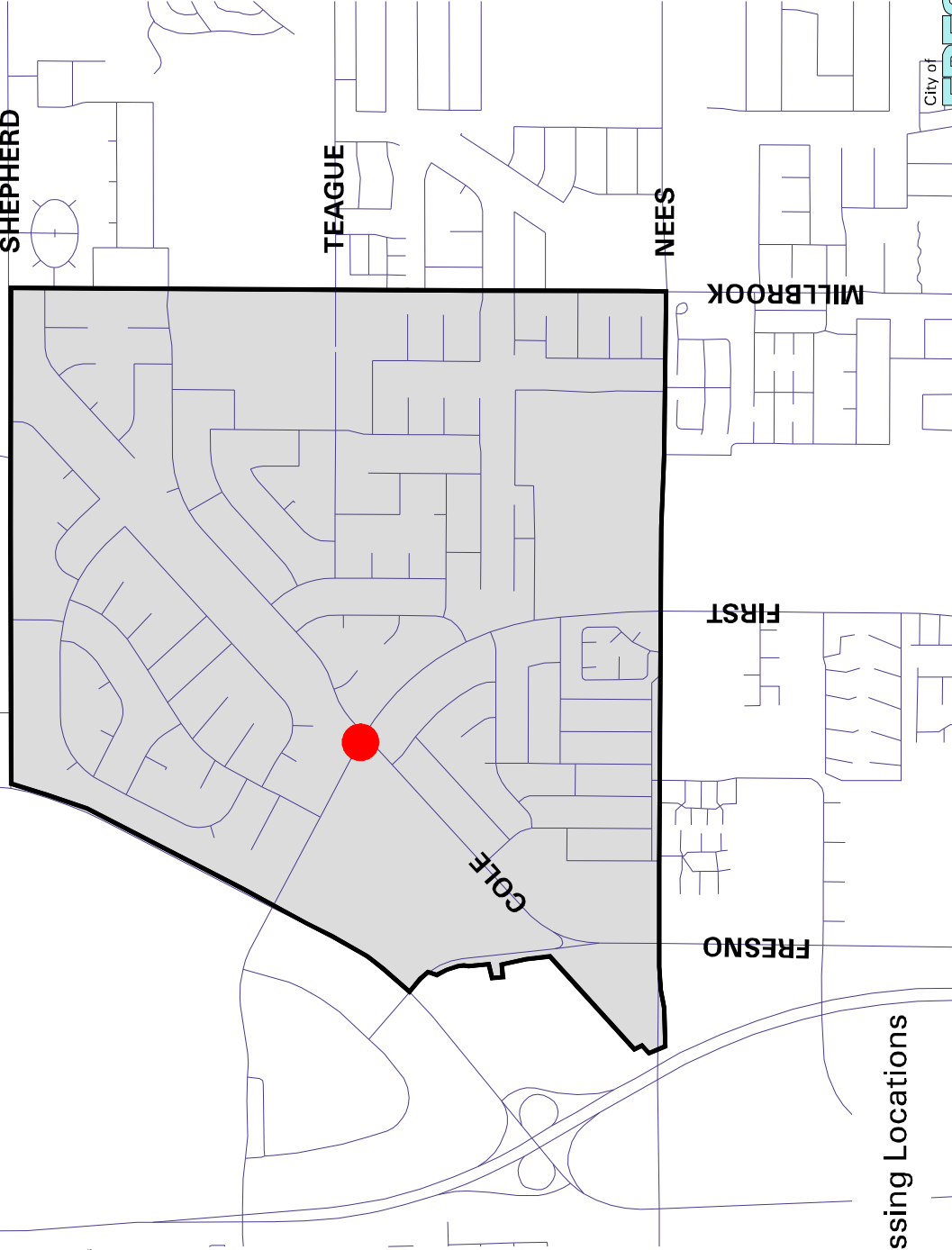


LPatt File: /ugm04/ag/agmap.pam

UGM AT-GRADE RAILROAD CROSSING SERVICE AREA "A-A"



September 11, 2003
City of Fresno Public Works



● Crossing Locations

PUBLIC WORKS DEPARTMENT / Technical Services

Project Title: UGM At-Grade Railroad Crossing Zone A/A

Accounting Information

PS Fund Number: 31561

Tyler Sub Fund: 3138

Project Description: Railroad crossing and equipment located at Audubon Ave and Southern Pacific railroad



Not Completed



Completed

	Fiscal Year <u>2023</u>	Fiscal Year <u>2024</u>	Fiscal Year <u>2025</u>
Beginning Balance	\$ 288	\$ 293	\$ 302
Fees/Revenue	-	-	-
Interest	5	8	11
Other Revenue & Transfer	-	-	-
Subtotal Balance	293	302	312
Reimbursements	-	-	-
Expenditures	-	-	-
Ending Balance	\$ 293	\$ 302	\$ 312

Fee: This fee has been eliminated. Fund balance to be refunded to property owners or used for alternative purpose as approved by Council in accordance with AB1600.

There are no pending developer reimbursements due from this fund.

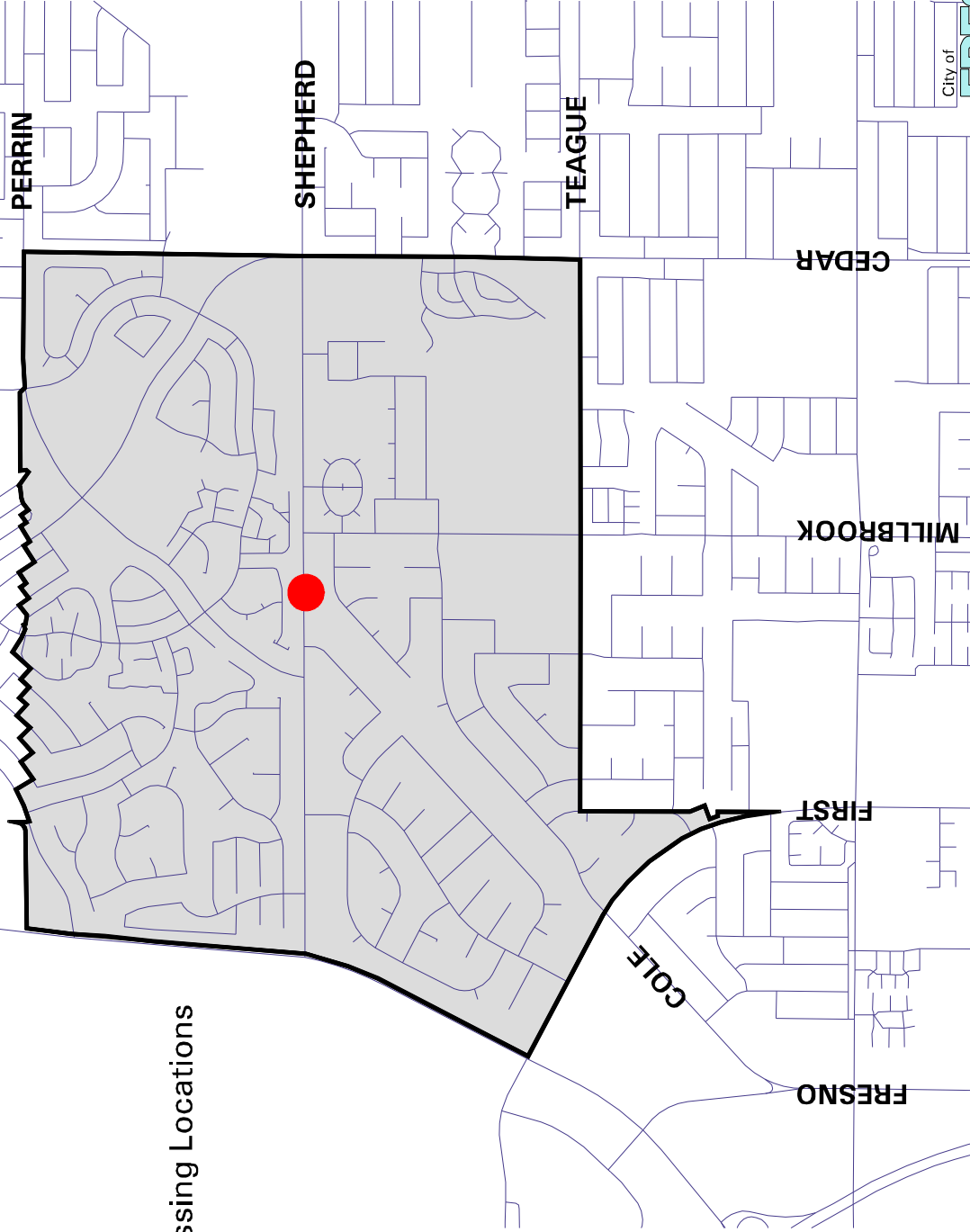
UGM AT-GRADE RAILROAD CROSSING SERVICE AREA "A-B"



September 11, 2003
City of Fresno Public Works



Crossing Locations



PUBLIC WORKS DEPARTMENT / Technical Services

Project Title: UGM At-Grade Railroad Crossing Zone A/B

Accounting Information

PS Fund Number: 31562

Tyler Sub Fund: 3139

Project Description: Railroad crossing and equipment located at E Shepherd Ave and Southern Pacific railroad



Not Completed



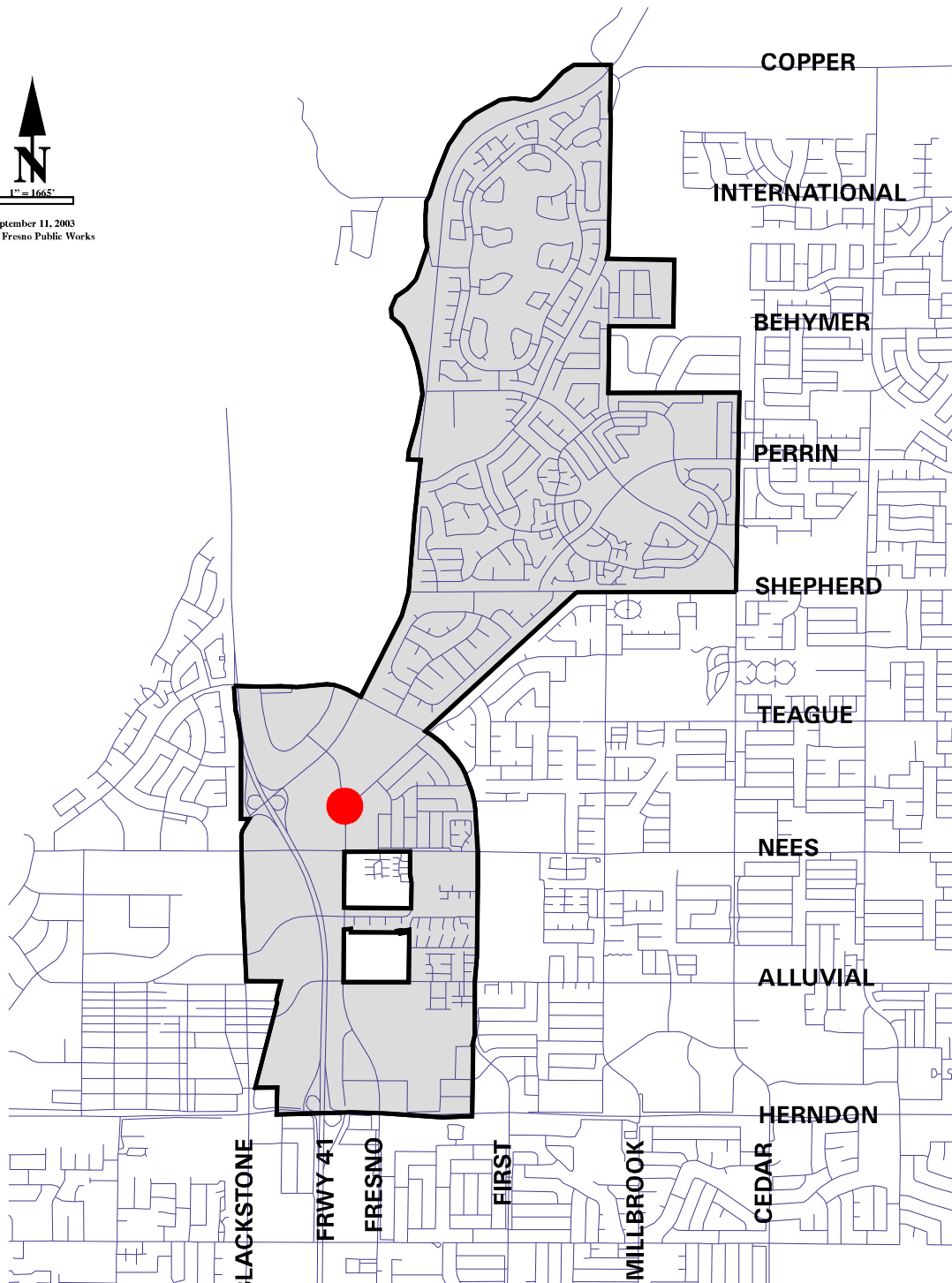
Completed

	Fiscal Year <u>2023</u>	Fiscal Year <u>2024</u>	Fiscal Year <u>2025</u>
Beginning Balance	\$ 15,735	\$ 16,023	\$ 16,482
Fees/Revenue	-	-	-
Interest	289	459	579
Other Revenue & Transfer	-	-	-
Subtotal Balance	16,024	16,482	17,062
Reimbursements	-	-	-
Expenditures	1	-	-
Ending Balance	\$ 16,023	\$ 16,482	\$ 17,062

Fee: This fee has been eliminated. Fund balance to be refunded to property owners or used for alternative purpose as approved by Council in accordance with AB1600.

There are no pending developer reimbursements due from this fund.

UGM AT-GRADE RAILROAD CROSSING SERVICE AREA "A-C"



 Crossing Locations

PUBLIC WORKS DEPARTMENT / Technical Services

Project Title: UGM At-Grade Railroad Crossing Zone A/C

Accounting Information

PS Fund Number: 31563

Tyler Sub Fund: 3140

Project Description: Railroad crossing and equipment located at N Fresno St and Southern Pacific railroad



Not Completed



Completed

	Fiscal Year <u>2023</u>	Fiscal Year <u>2024</u>	Fiscal Year <u>2025</u>
Beginning Balance	\$ 12,693	\$ 12,926	\$ 13,296
Fees/Revenue	-	-	-
Interest	233	370	467
Other Revenue & Transfer	-	-	-
Subtotal Balance	12,926	13,296	13,763
Reimbursements	-	-	-
Expenditures	-	-	-
Ending Balance	\$ 12,926	\$ 13,296	\$ 13,763

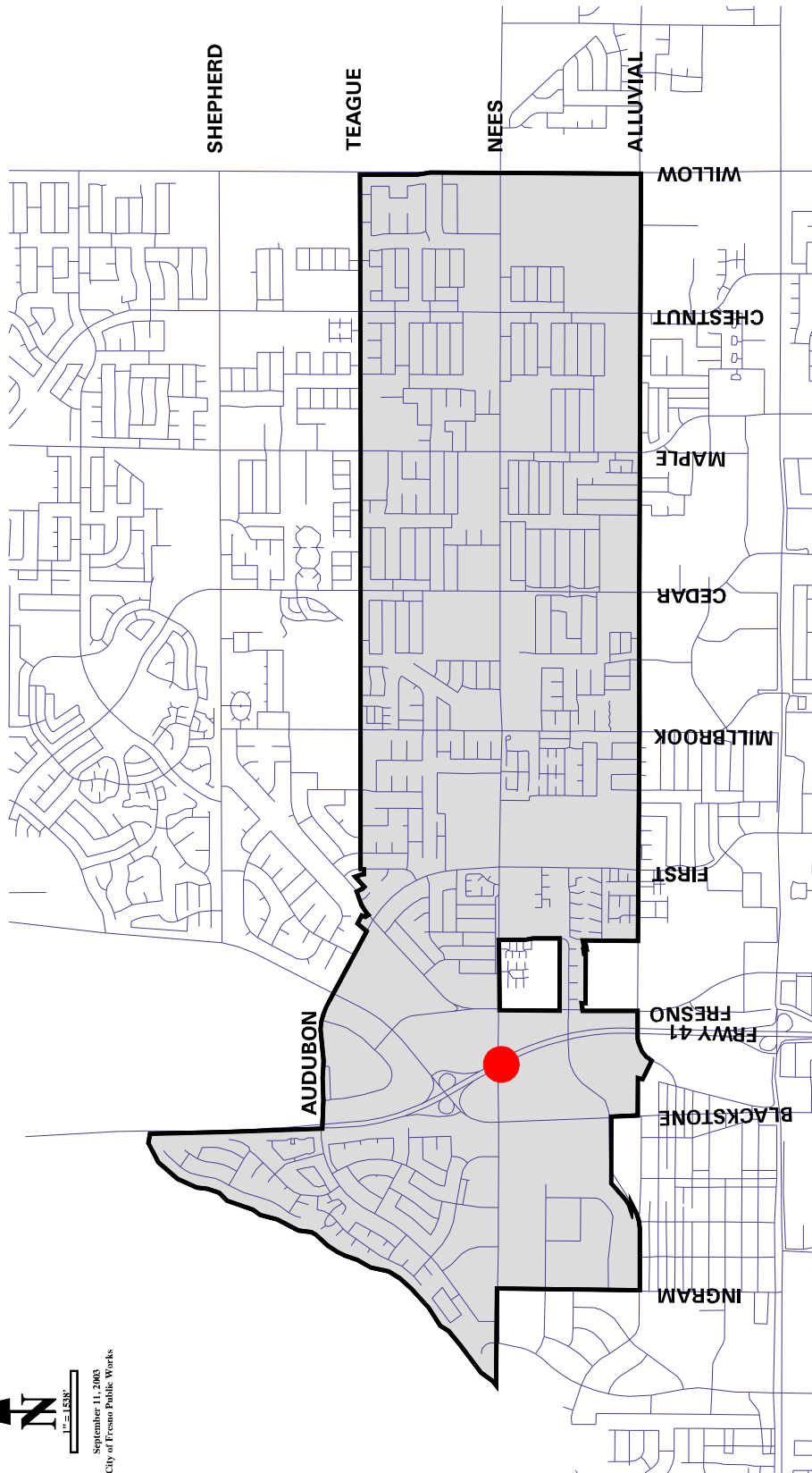
Fee: This fee has been eliminated. Fund balance to be refunded to property owners or used for alternative purpose as approved by Council in accordance with AB1600.

There are no pending developer reimbursements due from this fund.

UGM AT-GRADE RAILROAD CROSSING SERVICE AREA "A-D"



September 11, 2003
City of Fresno Public Works



● Crossing Locations

Project Title: UGM At-Grade Railroad Crossing Zone A/D

Accounting Information

PS Fund Number: 31564

Tyler Sub Fund: 3141

Project Description: Railroad crossing and equipment located at E Nees Ave and Southern Pacific railroad



Not Completed



Completed

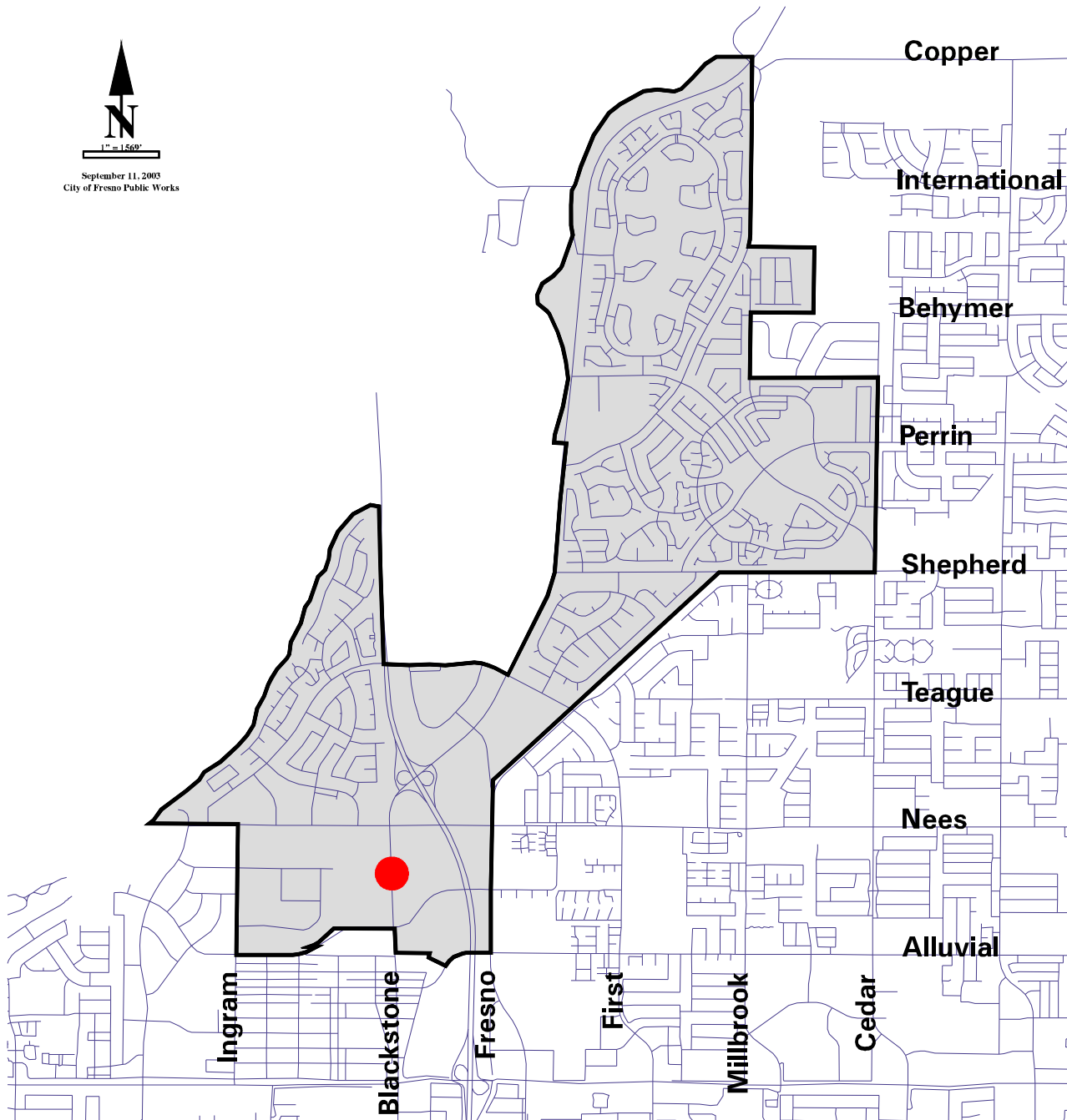
	Fiscal Year <u>2023</u>	Fiscal Year <u>2024</u>	Fiscal Year <u>2025</u>
Beginning Balance	\$ 57,331	\$ 56,882	\$ 57,298
Fees/Revenue	-	-	-
Interest	1,051	1,616	2,001
Other Revenue & Transfer	-	-	-
Subtotal Balance	58,382	58,498	59,298
Reimbursements	-	-	-
Expenditures	1,500	1,200	1,200
Ending Balance	\$ 56,882	\$ 57,298	\$ 58,098

Fee: This fee has been eliminated. Fund balance to be refunded to property owners or used for alternative purpose as approved by Council in accordance with AB1600.

- \$ 1,200 was expended for fund administrative fees.

There are no pending developer reimbursements due from this fund.

UGM AT-GRADE RAILROAD CROSSING SERVICE AREA "A-E"



● Crossing Locations

PUBLIC WORKS DEPARTMENT / Technical Services



Project Title: UGM At-Grade Railroad Crossing Zone A/E

Accounting Information

PS Fund Number: 31567

Tyler Sub Fund: 3144

Project Description: Railroad crossing and equipment located at N Blackstone Ave and Southern Pacific railroad



Not Completed



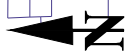
Completed

	Fiscal Year <u>2023</u>	Fiscal Year <u>2024</u>	Fiscal Year <u>2025</u>
Beginning Balance	\$ 3,042	\$ 1,597	\$ 1,642
Fees/Revenue	-	-	-
Interest	54	46	58
Other Revenue & Transfer	-	-	-
Subtotal Balance	3,097	1,642	1,700
Reimbursements	-	-	-
Expenditures	1,500	-	-
Ending Balance	\$ 1,597	\$ 1,642	\$ 1,700

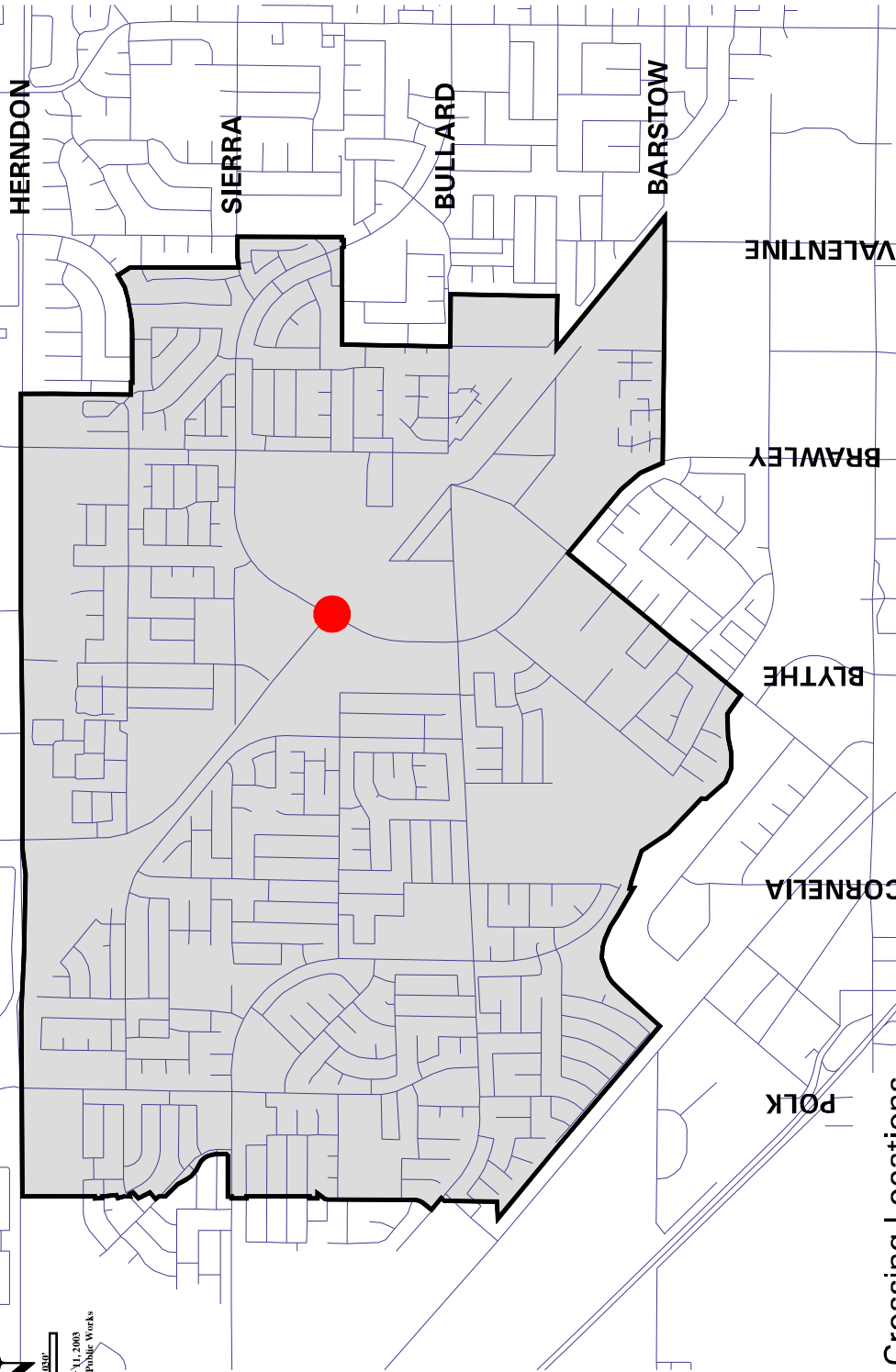
Fee: This fee has been eliminated. Fund balance to be refunded to property owners or used for alternative purpose as approved by Council in accordance with AB1600.

There are no pending developer reimbursements due from this fund.

UGM AT-GRADE RAILROAD CROSSING SERVICE AREA "C/D-1"

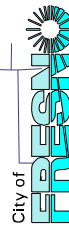


September 11, 2003
City of Fresno Public Works



Crossing Locations

PUBLIC WORKS DEPARTMENT / Technical Services



J. Parf File: .../ugm04/sg/cd1/sgcd1.aml

Project Title: UGM At-Grade Railroad Crossing Zone C/D-1

Accounting Information

PS Fund Number: 31566

Tyler Sub Fund: 3143

Project Description: Railroad crossing and equipment located at N Fig Garden Dr and Burlington Northern and Santa Fe railroad



Not Completed



Completed

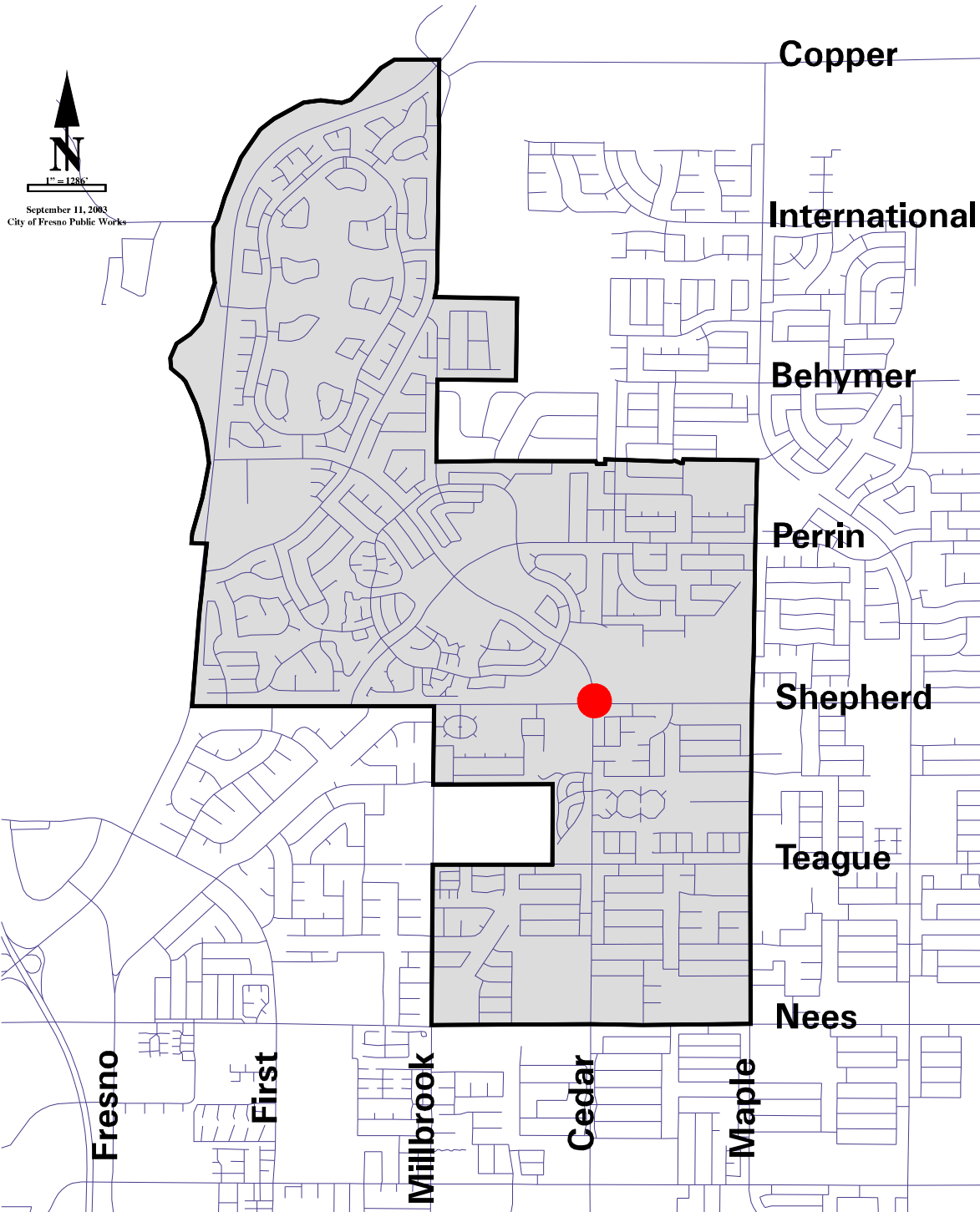
	Fiscal Year <u>2023</u>	Fiscal Year <u>2024</u>	Fiscal Year <u>2025</u>
Beginning Balance	\$ 503,927	\$ 508,172	\$ 522,122
Fees/Revenue	-	-	-
Interest	9,214	14,549	18,254
Other Revenue & Transfer	3	-	(0)
Subtotal Balance	513,144	522,721	540,375
Reimbursements	-	-	-
Expenditures	4,972	599	8,315
Ending Balance	\$ 508,172	\$ 522,122	\$ 532,060

Fee: This fee has been eliminated. Fund balance to be refunded to property owners or used for alternative purpose as approved by Council in accordance with AB1600.

- \$8,315 was expended to 209900284 - Figarden/BNSF At-Grade RRXing.
- \$6 was transferred to other fund
- \$6 was transferred from other fund

There are no pending developer reimbursements due from this fund.

UGM AT-GRADE RAILROAD CROSSING SERVICE AREA "E-1-A"



Crossing Locations

PUBLIC WORKS DEPARTMENT / Technical Services

Project Title: UGM At-Grade Railroad Crossing Zone E/1-A

Accounting Information

PS Fund Number: 31565

Tyler Sub Fund: 3142

Project Description: Railroad crossing and equipment located at Champlain Ave and Southern Pacific railroad



Not Completed



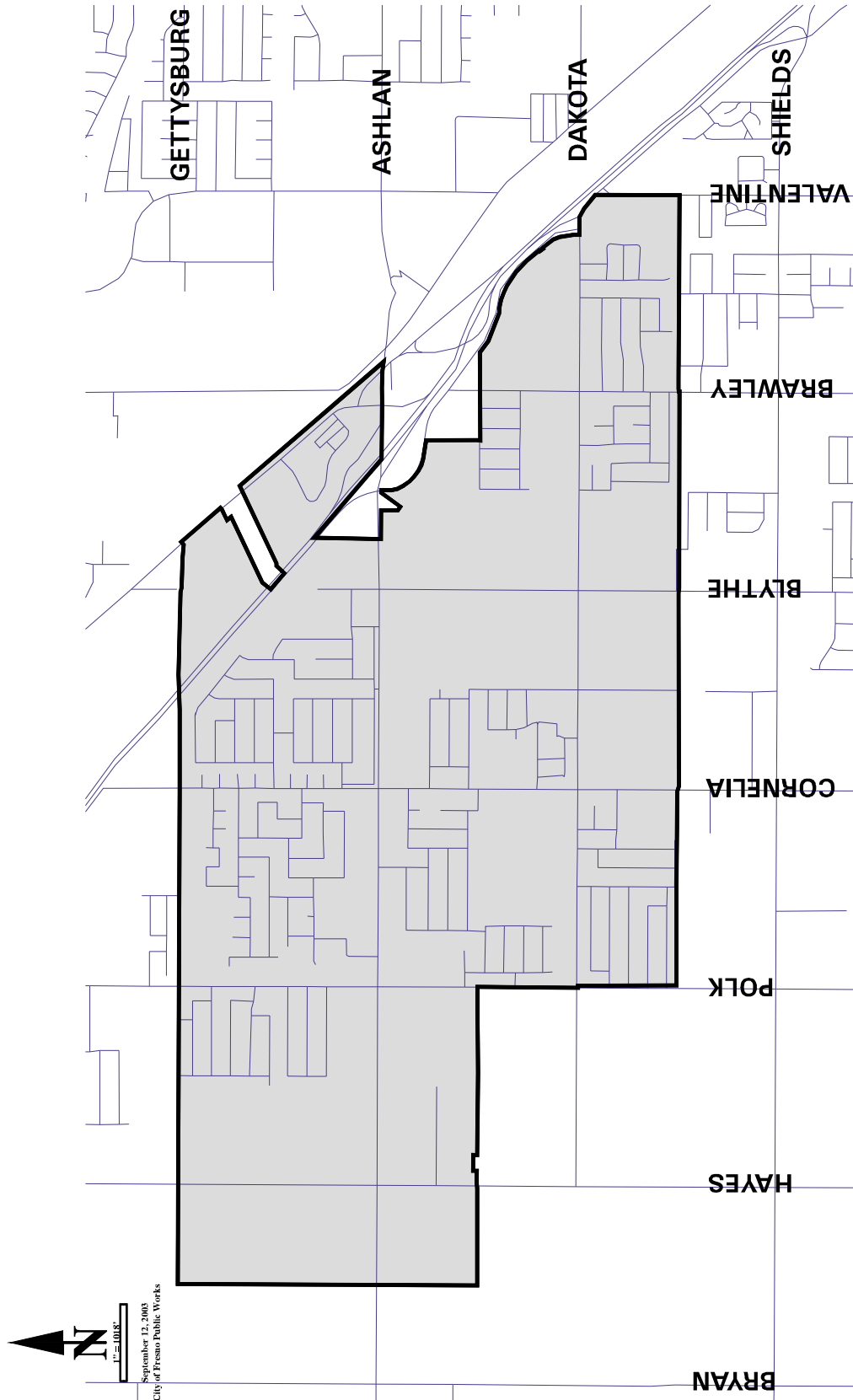
Completed

	Fiscal Year <u>2023</u>	Fiscal Year <u>2024</u>	Fiscal Year <u>2025</u>
Beginning Balance	\$ 130,887	\$ 133,291	\$ 137,108
Fees/Revenue	-	-	-
Interest	2,403	3,817	4,819
Other Revenue & Transfer	-	-	-
Subtotal Balance	133,291	137,108	141,928
Reimbursements	-	-	-
Expenditures	-	-	-
Ending Balance	\$ 133,291	\$ 137,108	\$ 141,928

Fee: This fee has been eliminated. Fund balance to be refunded to property owners or used for alternative purpose as approved by Council in accordance with AB1600.

There are no pending developer reimbursements due from this fund.

UGM GRADE SEPARATION SERVICE AREA "E-4-A"



Project Title: UGM At-Grade Separation Zone E/4-A

Accounting Information

PS Fund Number: 31577

Tyler Sub Fund: 3145

Project Description: Railroad grade separation crossing at W Ashlan Ave and Union Pacific railroad



Not Completed



Completed

	Fiscal Year <u>2023</u>	Fiscal Year <u>2024</u>	Fiscal Year <u>2025</u>
Beginning Balance	\$ 4,476	\$ 4,558	\$ 4,689
Fees/Revenue	-	-	-
Interest	82	131	165
Other Revenue & Transfer	-	-	-
Subtotal Balance	4,558	4,689	4,854
Reimbursements	-	-	-
Expenditures	-	-	-
Ending Balance	\$ 4,558	\$ 4,689	\$ 4,854

There are no pending developer reimbursements due from this fund.

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UGM WATER SYSTEM FUNDS

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City of Fresno Impact Fees
Impact Fee Annual Report
For the Fiscal Year 2025

UGM Fund #	Tyler Sub Fund	Peoples off Fund	Fund Description	Balance Sheet Items (Encumbrances & WCF Reimb)	Beg Bal Adjusted	Fee Revenue	Interest Income	Others/Trrfs In-Out	Total Available	Reimbursements	Adjusted Exp	Ending Balance
UGM Water System Funds:												
629	4031	40120	UGM Recharge ServiceArea 101-S	-	14,229.71	-	486.83	-	14,716.54	-	1,200.00	13,516.54
321	4032	40121	UGM Well Develop Serv Area 142	-	6,848.52	-	234.82	-	7,083.34	-	400.00	6,683.34
332	4033	40122	UGM Water Area 201-S	-	617,060.36	-	21,676.69	-	638,737.05	-	1,200.00	637,537.05
334	4034	40123	UGM Water Area 301-S	-	1,697,956.21	-	59,670.78	-	1,757,626.99	-	1,200.00	1,756,426.99
335	4035	40124	UGM Water Area 101-S	-	888,325.34	-	31,211.75	-	919,537.09	-	1,500.00	918,037.09
628	4036	40127	UGM Wellhead TreatmntArea 101S	-	3,486,935.08	-	123,694.47	190,332.36	3,800,961.91	-	1,500.00	3,799,461.91
333	4037	40128	UGM Well Develop Svc Area 11-A	-	10,860.91	-	368.44	-	11,229.35	-	1,200.00	10,029.35
325	4038	40129	UGM Well Develop Serv Area 86	-	25,367.43	-	878.38	-	26,245.81	-	1,200.00	25,045.81
330	4039	40130	UGM Well Develop Serv Area 90	-	78,401.68	-	2,742.53	-	81,144.21	-	1,200.00	79,944.21
322	4040	40131	UGM Well Develop Serv Area 91	-	126,429.49	-	4,430.68	-	130,860.17	-	1,500.00	129,360.17
323	4041	40132	UGM Well Develop Serv Area 102	-	69,562.26	-	2,431.84	-	71,994.10	-	1,200.00	70,794.10
326	4042	40133	UGM Well Develop Serv Area 107	-	1,411.22	-	46.65	-	1,457.87	-	200.00	1,257.87
338	4043	40134	UGM Well Develop Serv Area 132	-	898.16	-	28.61	-	926.77	-	200.00	726.77
320	4044	40135	UGM Well Develop Serv Area 141	-	36,397.65	-	1,266.07	-	37,663.72	-	1,200.00	36,463.72
336	4045	40136	UGM Well Develop Serv Area 153	-	570.00	-	20.04	-	590.04	-	-	590.04
441	4046	40137	UGM Well Develop Serv Area 308	-	468.33	-	16.46	-	484.79	-	-	484.79
342	4047	40138	UGM Well Develop Serv Area 310	-	731.56	-	25.71	-	757.27	-	-	757.27
353	4049	40140	UGM Trans Grid Serv Area A	-	40,288.50	-	617.51	-	40,906.01	30,000.00	1,501.89	9,404.12
354	4050	40141	UGM Trans Grid Serv Area B	(5,117.28)	16,008.67	-	594.45	-	11,485.84	(1,284.01)	1,500.00	11,269.85
355	4051	40142	UGM Trans Grid Serv Area C	(2,411.38)	3,460.81	-	118.68	-	1,168.11	-	200.00	968.11
356	4052	40143	UGM Trans Grid Serv Area D	(152,688.77)	36,689.70	-	1,276.34	-	(114,722.73)	-	1,500.63	(116,223.36)
357	4053	40144	UGM Trans Grid Serv Area E	-	306,546.68	-	10,761.83	-	317,308.51	-	1,506.28	315,802.23
650	4054	40148	UGM-Bond Debt Serv Area 101-S	-	320,905.29	-	11,208.93	(125,000.00)	207,114.22	-	1,500.00	205,614.22
656	4055	40150	UGM Bond Debt Serv Area 301-S	-	340,324.08	-	11,949.22	-	352,273.30	-	1,500.00	350,773.30
662	4056	40152	UGM Bond Debt Serv Area 501-S	-	200,505.29	-	7,033.71	-	207,539.00	-	1,500.00	206,039.00
654	4057	40156	UGM Recharge Area 301-S	-	50,751.40	-	1,770.56	-	52,521.96	-	1,500.00	51,021.96
660	4058	40158	UGM Recharge ServiceArea 501-S	-	820,598.77	-	28,826.61	(11,500.00)	837,925.38	-	1,500.00	836,425.38
668	4059	40159	UGM NE Recharge Facility Fee	-	37,151.88	-	1,292.60	-	38,444.48	-	1,200.00	37,244.48
652	4060	40163	UGM Wellhead Trtmnt Area 201-S	-	-	-	-	-	-	-	-	-
655	4061	40164	UGM Wellhead Trtmnt Area 301-S	-	1,525,513.96	-	53,608.46	-	1,579,122.42	-	1,581.57	1,577,540.85
658	4062	40165	UGM Wellhead Trtmnt Area 401-S	-	43,306.42	-	1,508.93	-	44,815.35	-	1,200.00	43,615.35
661	4063	40166	UGM Wellhead Trtmnt Area 501-S	-	1,750,551.57	-	61,088.74	(0.58)	1,811,639.73	-	26,587.69	1,785,052.04
465	4064	40173	UGM Water Area 401-S	(167,162.74)	2,405.39	-	77.15	-	(164,680.20)	-	500.00	(165,180.20)
324	4065	40174	UGM Water Area 501-S	-	823,227.18	-	28,923.42	-	852,150.60	-	1,200.00	850,950.60
329	4066	40178	UGM Well Develop Serv Area 136	-	-	-	-	-	-	-	-	-
331	4067	40179	UGM Well Develop Serv Area 137	-	-	-	-	-	-	-	-	-
800	4011	40202	Water Capacity Fee Fund	36,377.34	24,454,541.86	5,585,301.29	923,083.88	(26.14)	30,999,278.23	1,686,627.39	1,402,166.02	27,910,484.82
Total UGM Water System Funds				(291,002.83)	37,835,231.36	5,585,301.29	1,392,971.77	53,805.64	44,576,307.23	1,715,343.38	1,463,044.08	41,397,919.77

**CITY OF FRESNO
MASTER FEE SCHEDULE**

PUBLIC UTILITIES DEPARTMENT

WATER RATES**

<u>Amend #</u>	<u>Fee Description & Unit/Time</u>	<u>Current</u>
580	Well Drilling Permit and Inspection	
	Water Supply Well Permit / each	388.00
585	Water Supply Well Inspection / each	449.00
	Monitoring Well Permit / each	388.00
585	Monitoring Well Inspection / each	449.00
580	Well Destruction & Abandonment	
	(Water Supply/Monitoring Wells / each)	
	Well Abandonment Permit	388.00
585	Well Abandonment Inspection	255.00
	Well Destruction Permit	388.00
585	Well Destruction Inspection	449.00
	Underground Utility Re-mark Fee (per call back)	190.00
456	Sale of Surplus Dirt	
	City load / per yard of dirt	5.00
	Customer pick-up / per yard of dirt	1.20

WATER CONNECTION CHARGES (FMC 6-507)

<u>Amend #</u>	<u>Fee Description & Unit/Time</u>	<u>Current</u>
	Deferment of Payment applicable to existing single-family residences Same basis and fees as sewer connection charges.	See FMC Sctn 6-305 (c)
	Frontage Charge Front foot or fraction	6.50
464	Installation Charges Meter & Service Installation (when installed together)	
	1-inch	2,241.00
	1-1/2-inch	2,508.00
	2-inch	2,671.00
489	Minimum residential service connections: Lots less than 20,000 square feet (1-inch) Lots 20,000 square feet or greater (1-1/2-inch)	
415	Meter Installation (when installed on existing services)	
	1-inch	330.00
	1-1/2-inch	455.00
	2-inch	530.00
	Larger than 2-inch (FMC 6-507(a)(3)) Cost plus overhead	100%

**CITY OF FRESNO
MASTER FEE SCHEDULE**

PUBLIC UTILITIES DEPARTMENT

WATER CONNECTION CHARGES (FMC 6-507)

Amend #	Fee Description & Unit/Time	Current
	Installation Charges (continued):	
464	Service Installation (without meter)	
	Service to house (between property line and house) can be reduced based upon setback, fixtures, etc., as provided in the UPC and UBC. (includes tap, service line, corp stop, curb stop and fittings)	
	1-inch	2,178.00
	1-1/2-inch	2,363.00
	2-inch	2,486.00
	Larger than 2-inch (FMC 6-507(a)(3))	
	Cost plus overhead	100%
530**	Water Capacity Fee^	
	Meter Size*	
	Up to 3/4	3,542.34
	1"	5,670.13
	1-1/2"	7,088.66
	2"	14,171.33
	3"	22,676.53
	4"	35,431.31
	6"	70,862.63
	8"	340,134.83

* Fees for meters larger than 8-inches will be determined at the time the development is proposed to recover the cost of facilities required to meet the water demand for the meter size.

** 530th Master Fee Schedule Amendment effective upon effective date of the Water Capacity Charge Ordinance.

^ Adjusted July 1 annually, beginning July1, 2018, based on the 20-City Construction Cost Index as reported in the Engineering News Record for the 12-month period ending in May of the year of the adjustment.

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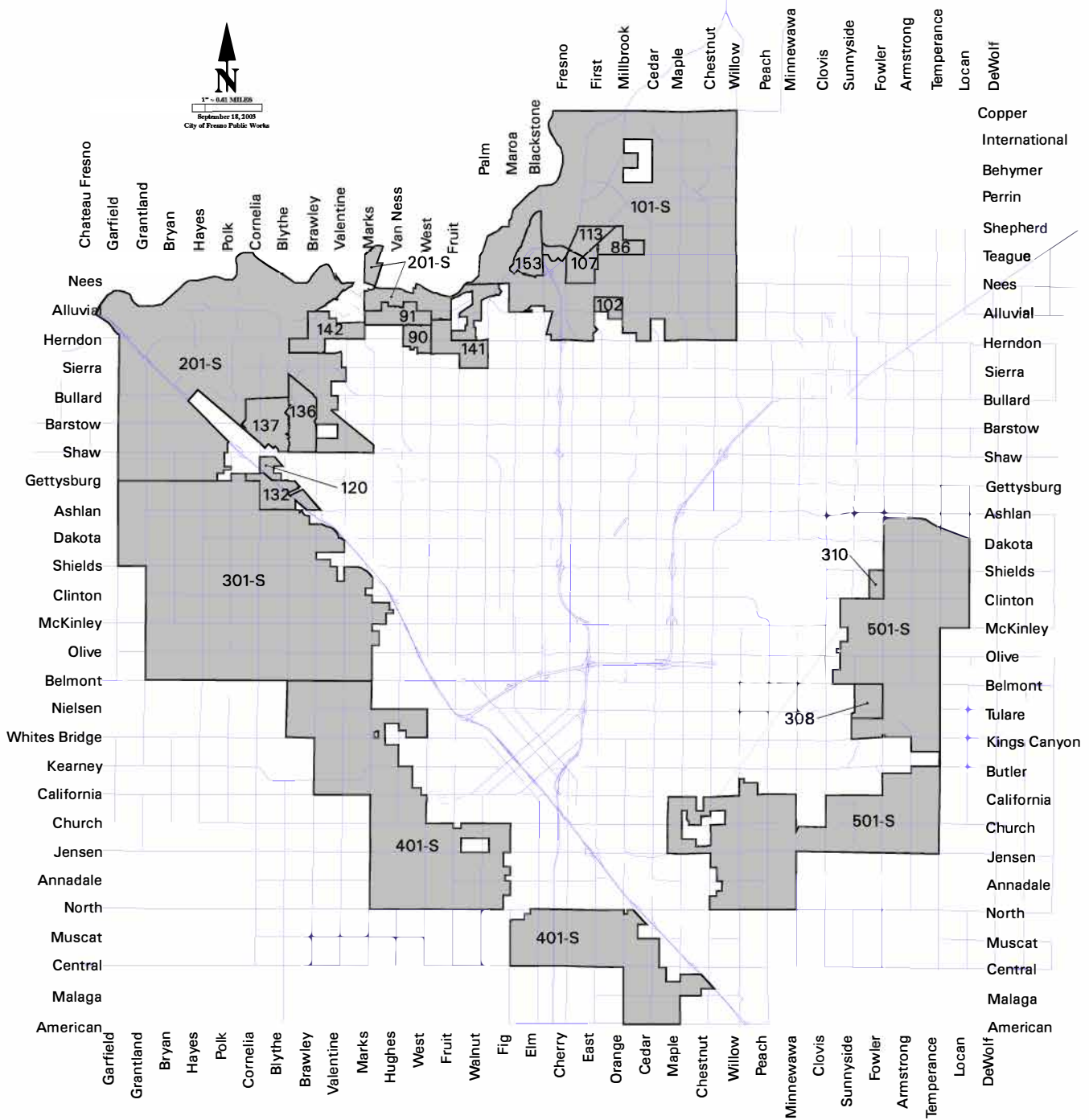
UGM WATER SYSTEM SERVICE AREAS

INDEX

Water Well Service Area 11-A	204
Water Well Service Area 86	206
Water Well Service Area 90	208
Water Well Service Area 91	210
Water Well Service Area 102	212
Water Well Service Area 107	214
Water Well Service Area 132	216
Water Well Service Area 136	218
Water Well Service Area 137	220
Water Well Service Area 141	222
Water Well Service Area 142	224
Water Well Service Area 153	226
Water Well Service Area 308	228
Water Well Service Area 310	230
Water Well Service Area 101-S	232
Water Well Service Area 201-S	236
Water Well Service Area 301-S	240
Water Well Service Area 401-S	244
Water Well Service Area 501-S	248
Wellhead Treatment Area 101-S	251
Wellhead Treatment Area 201-S	252
Wellhead Treatment Area 301-S	253
Wellhead Treatment Area 401-S	254
Wellhead Treatment Area 501-S	255
Recharge Service Area 101-S	256
Recharge Service Area 301-S	257
Recharge Service Area 501-S	258
NE Recharge Facility Fee	259
Bond Debt Service Area 101-S	260
Bond Debt Service Area 301-S	261
Bond Debt Service Area 501-S	262
Transmission Grid Main A	264
Transmission Grid Main B	268
Transmission Grid Main C	270
Transmission Grid Main D	272
Transmission Grid Main E	274
Water Capacity Fee	276

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WATER WELL SERVICE AREAS



PUBLIC WORKS DEPARTMENT / Technical Services

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Project Title: UGM Well Development Service Area 11-A

Accounting Information

PS Fund Number: 40128

Tyler Sub Fund: 4037

Project Description: Fund established to collect and disburse water supply fees for Well Development Service Area 11-A. These fees are required for each lot within this urban growth management area as designated on the official urban growth management area map and are based on gross acreage. They were used to fund the cost of constructing a single well. Authority for this project is from FMC Section 6-513.



Not Completed



Completed

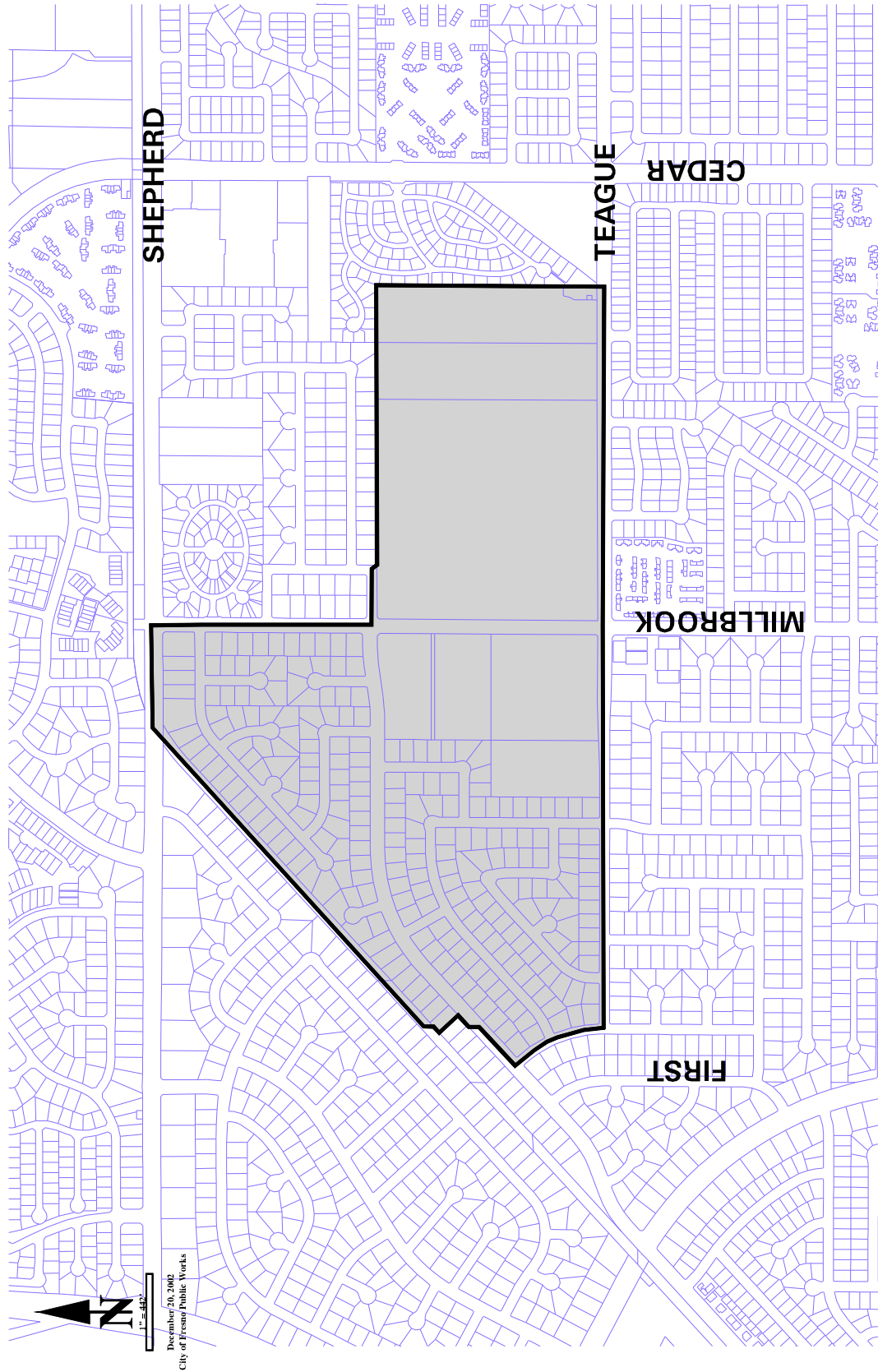
	Fiscal Year <u>2023</u>	Fiscal Year <u>2024</u>	Fiscal Year <u>2025</u>
Beginning Balance	\$ 12,706	\$ 11,738	\$ 10,861
Fees/Revenue	-	-	-
Interest	232	323	368
Other Revenue & Transfer	-	-	-
Subtotal Balance	12,938	12,061	11,229
Reimbursements	-	-	-
Expenditures	1,200	1,200	1,200
Ending Balance	\$ 11,738	\$ 10,861	\$ 10,029

Fee: Master Fee Schedule (FMC 6-513)

- \$ 1,200 was expended for fund administrative fees.

There are no pending developer reimbursements due from this fund.

WATER WELL SERVICE AREA NO. 86



Project Title: UGM Well Development Service Area 86

Accounting Information

PS Fund Number: 40129

Tyler Sub Fund: 4038

Project Description: Fund established to collect and disburse water supply fees for Well Development Service Area 86. (See map for boundaries.) These fees are required for each lot within this urban growth management area as designated on the official urban growth management area map and are based on gross acreage. They were used to fund the cost of constructing a single well. Authority for this project is from FMC Section 6-513.



Not Completed



Completed

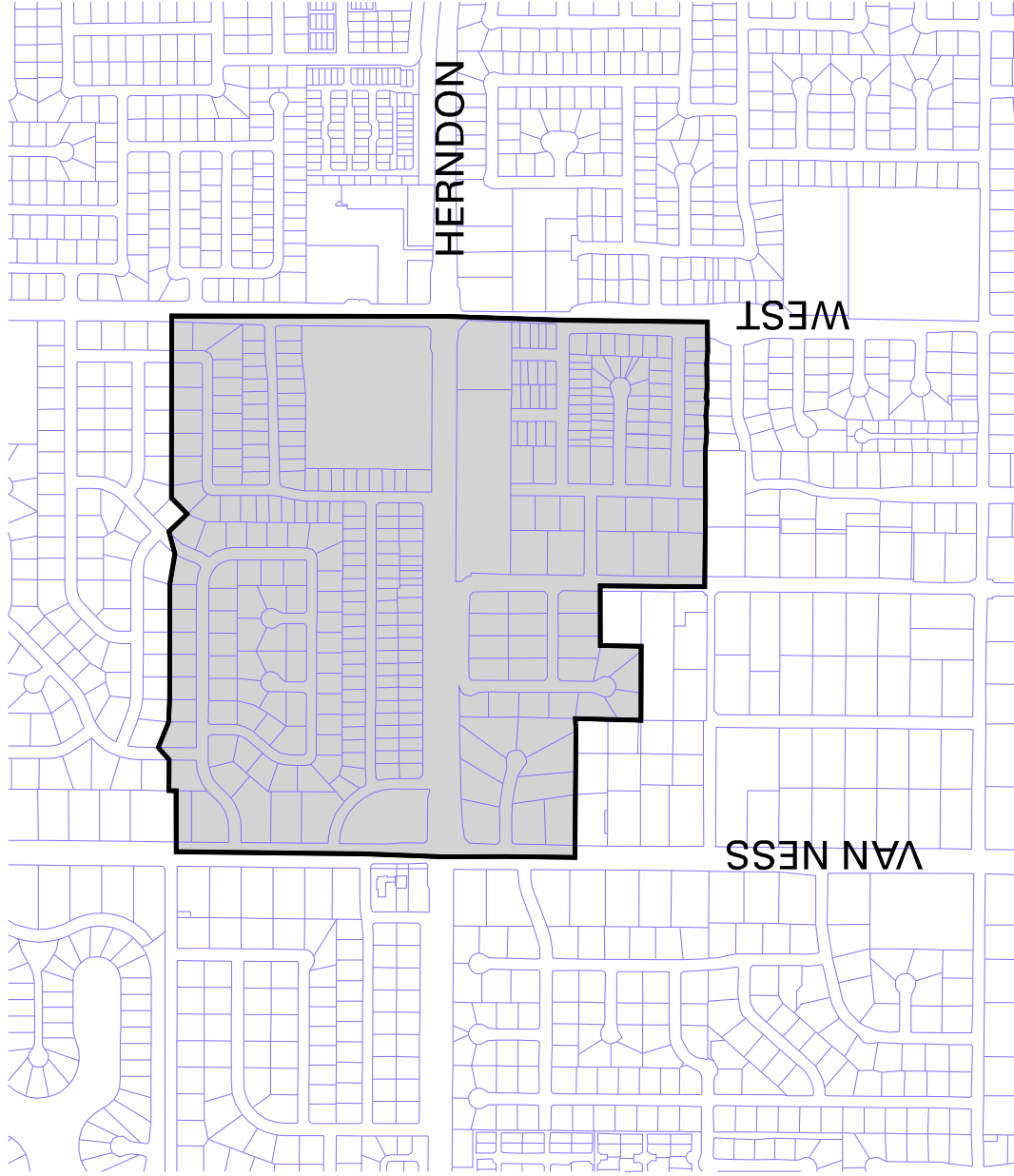
	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025
Beginning Balance	\$ 26,554	\$ 25,841	\$ 25,367
Fees/Revenue	-	-	-
Interest	486	727	878
Other Revenue & Transfer	-	-	-
Subtotal Balance	27,041	26,567	26,246
Reimbursements	-	-	-
Expenditures	1,200	1,200	1,200
Ending Balance	\$ 25,841	\$ 25,367	\$ 25,046

Fee: Master Fee Schedule (FMC 6-513)

- \$ 1,200 was expended for fund administrative fees.

There are no pending developer reimbursements due from this fund.

WATER WELL SERVICE AREA NO. 90



December 20, 2002
City of Fresno Public Works

Project Title: UGM Well Development Service Area 90

Accounting Information

PS Fund Number: 40130

Tyler Sub Fund: 4039

Project Description: Fund established to collect and disburse water supply fees for Well Development Service Area 90. (See map for boundaries.) These fees are required for each lot within this urban growth management area as designated on the official urban growth management area map and are based on gross acreage. They were used to fund the cost of constructing a single well. Authority for this project is from FMC Section 6-513.



Not Completed



Completed

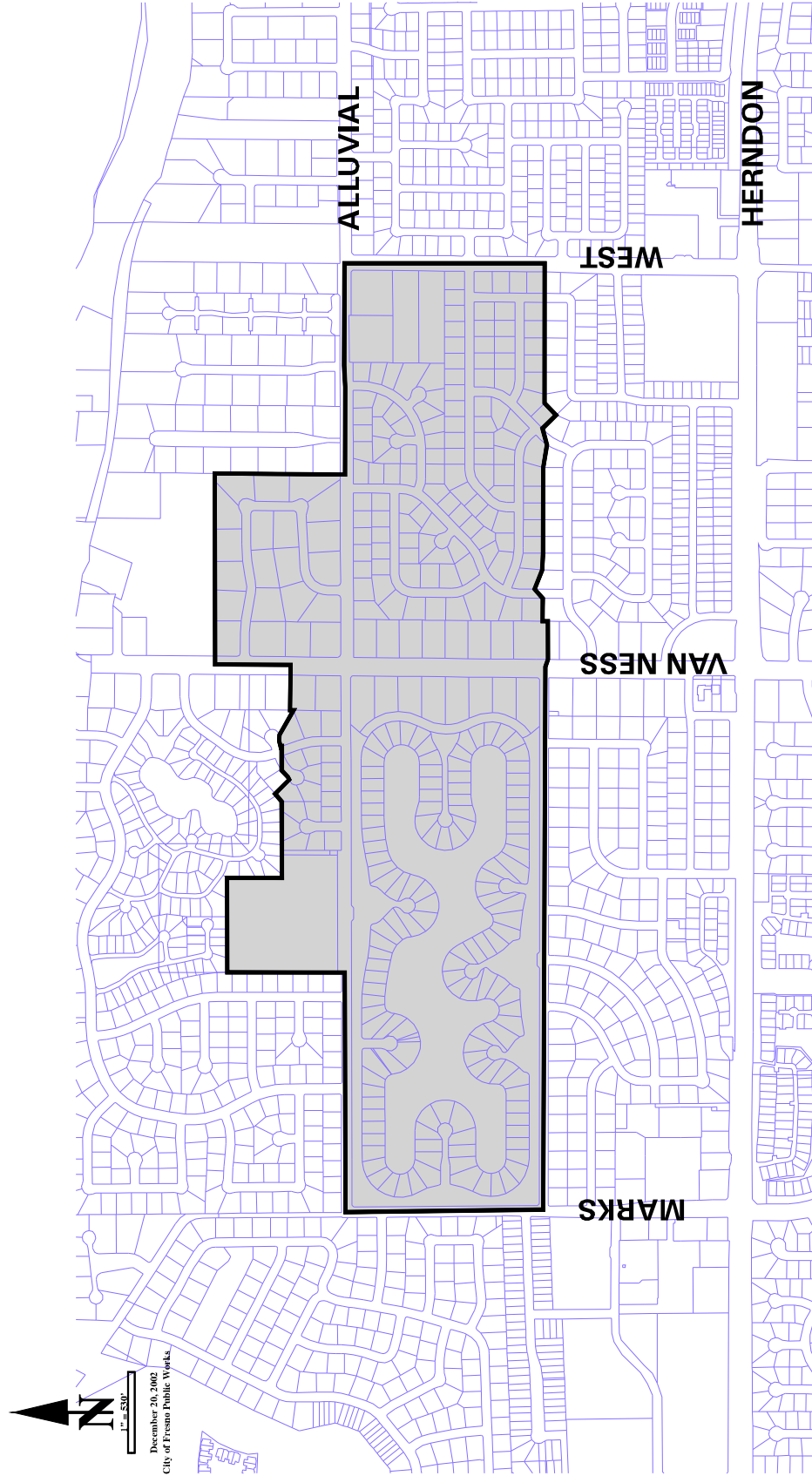
	Fiscal Year <u>2023</u>	Fiscal Year <u>2024</u>	Fiscal Year <u>2025</u>
Beginning Balance	\$ 77,180	\$ 77,182	\$ 77,398
Fees/Revenue	-	-	-
Interest	902	1,416	2,743
Other Revenue & Transfer	-	-	-
Subtotal Balance	78,082	78,598	80,141
Reimbursements	-	-	-
Expenditures	900	1,200	1,200
Ending Balance	\$ 77,182	\$ 77,398	\$ 78,941

Fee: Master Fee Schedule (FMC 6-513)

- \$ 1,200 was expended for fund administrative fees.

There are no pending developer reimbursements due from this fund.

WATER WELL SERVICE AREA NO. 91



Project Title: UGM Well Development Service Area 91

Accounting Information

PS Fund Number: 40131

Tyler Sub Fund: 4040

Project Description: Fund established to collect and disburse water supply fees for Well Development Service Area 91. (See map for boundaries.) These fees are required for each lot within this urban growth management area as designated on the official urban growth management area map and are based on gross acreage. They were used to fund the cost of constructing a single well. Authority for this project is from FMC Section 6-513.



Not Completed



Completed

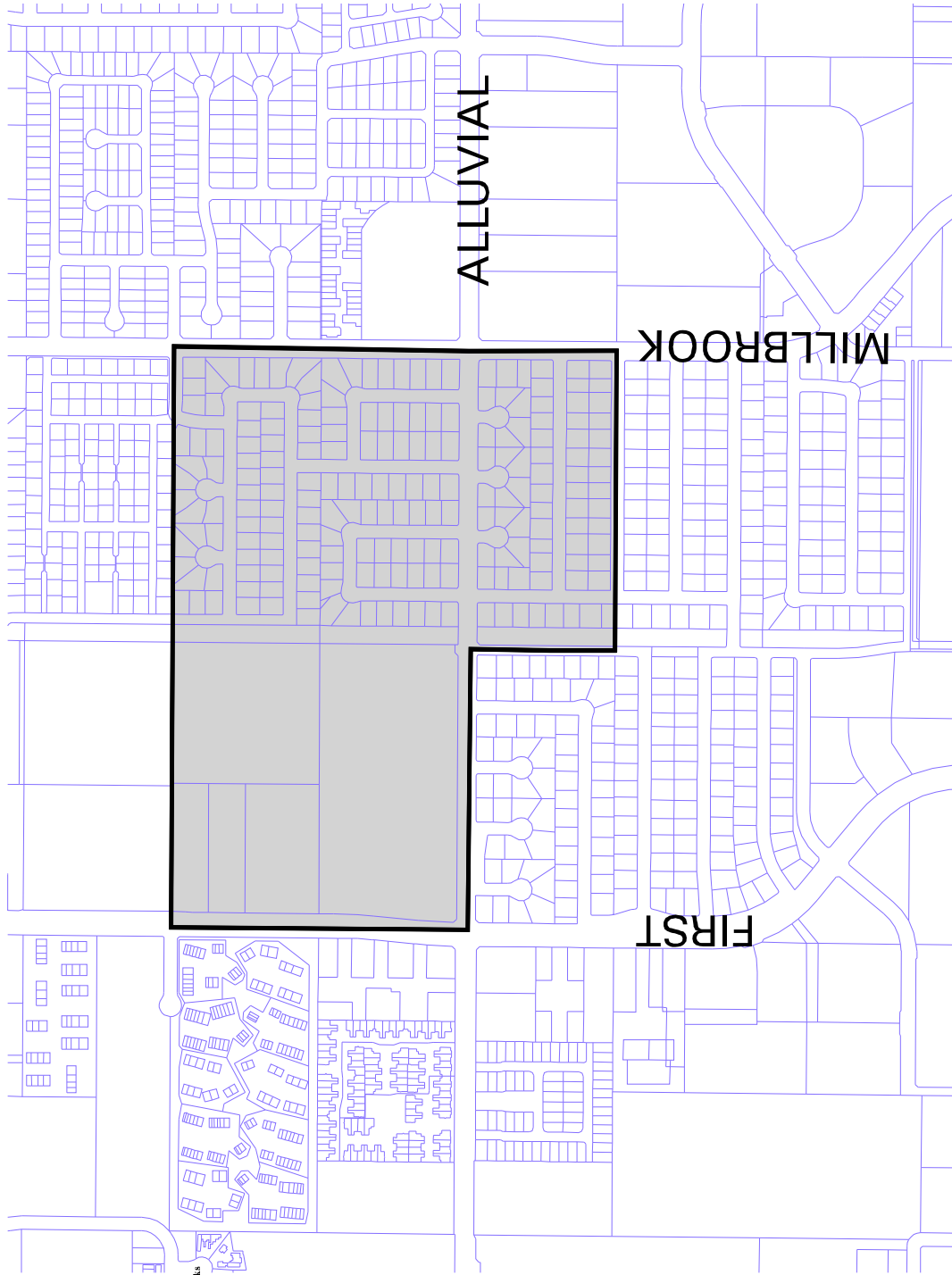
	Fiscal Year <u>2023</u>	Fiscal Year <u>2024</u>	Fiscal Year <u>2025</u>
Beginning Balance	\$ 123,612	\$ 124,381	\$ 126,429
Fees/Revenue	-	-	-
Interest	2,268	3,549	4,431
Other Revenue & Transfer	-	-	-
Subtotal Balance	125,881	127,929	130,860
Reimbursements	-	-	-
Expenditures	1,500	1,500	1,500
Ending Balance	\$ 124,381	\$ 126,429	\$ 129,360

Fee: Master Fee Schedule (FMC 6-513)

- \$ 1,500 was expended for fund administrative fees.

There are no pending developer reimbursements due from this fund.

WATER WELL SERVICE AREA NO. 102



1" = 370'

December 20, 2002
City of Fresno Public Works

Project Title: UGM Well Development Service Area 102

Accounting Information

PS Fund Number: 40132

Tyler Sub Fund: 4041

Project Description: Fund established to collect and disburse water supply fees for Well Development Service Area 102. (See map for boundaries.) These fees are required for each lot within this urban growth management area as designated on the official urban growth management area map and are based on gross acreage. They were used to fund the cost of constructing a single well. Authority for this project is from FMC Section 6-513.



Not Completed



Completed

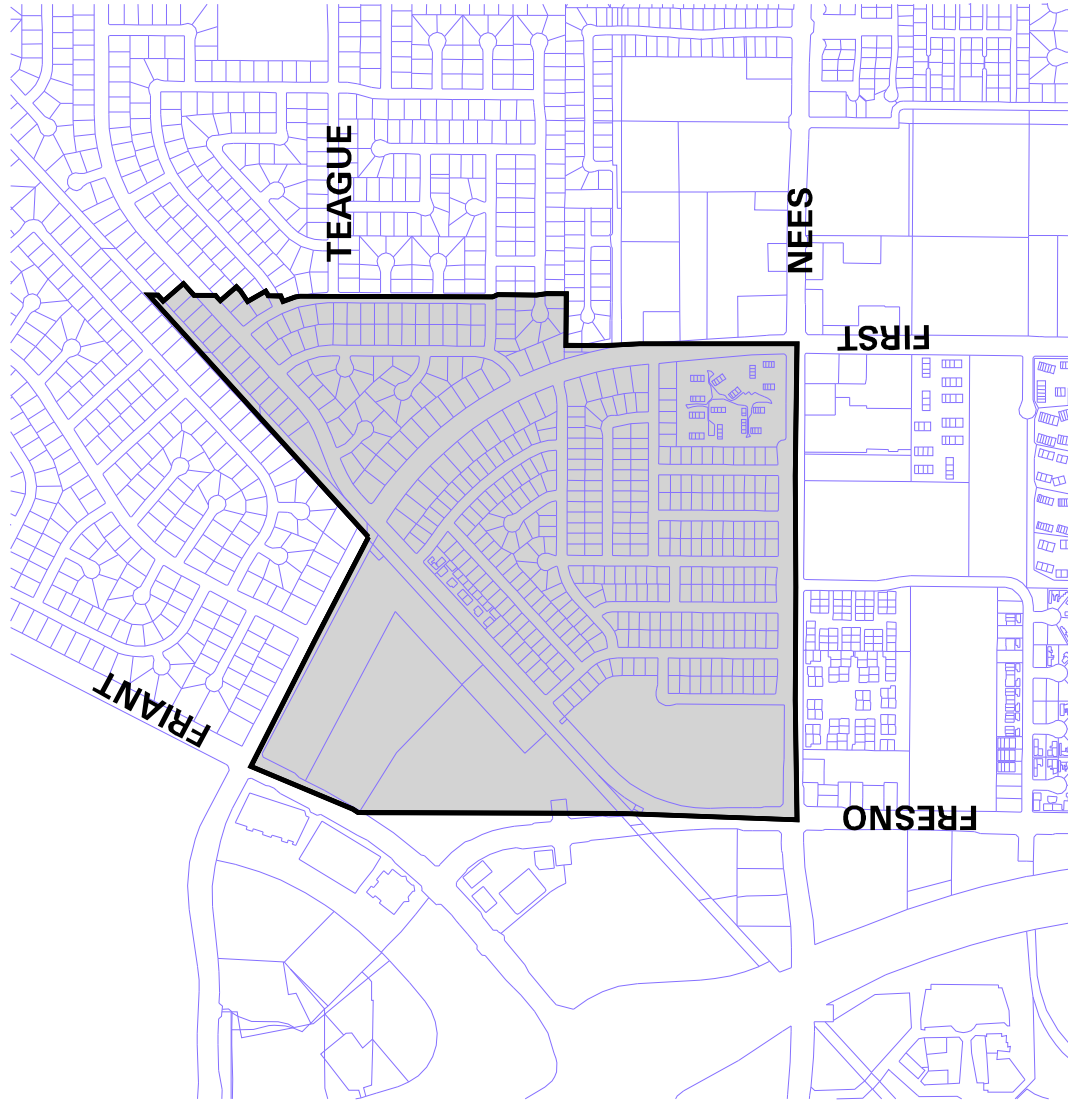
	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025
Beginning Balance	\$ 68,744	\$ 68,805	\$ 69,562
Fees/Revenue	-	-	-
Interest	1,261	1,957	2,432
Other Revenue & Transfer	-	-	-
Subtotal Balance	70,005	70,762	71,994
Reimbursements	-	-	-
Expenditures	1,200	1,200	1,200
Ending Balance	\$ 68,805	\$ 69,562	\$ 70,794

Fee: Master Fee Schedule (FMC 6-513)

- \$1,200 was expended for fund administrative fees.

There are no pending developer reimbursements due from this fund.

WATER WELL SERVICE AREA NO. 107



December 20, 2002
City of Fresno Public Works

Project Title: UGM Well Development Service Area 107

Accounting Information

PS Fund Number: 40133

Tyler Sub Fund: 4042

Project Description: Fund established to collect and disburse water supply fees for Well Development Service Area 107. (See map for boundaries.) These fees are required for each lot within this urban growth management area as designated on the official urban growth management area map and are based on gross acreage. They were used to fund the cost of constructing a single well. Authority for this project is from FMC Section 6-513.



Not Completed



Completed

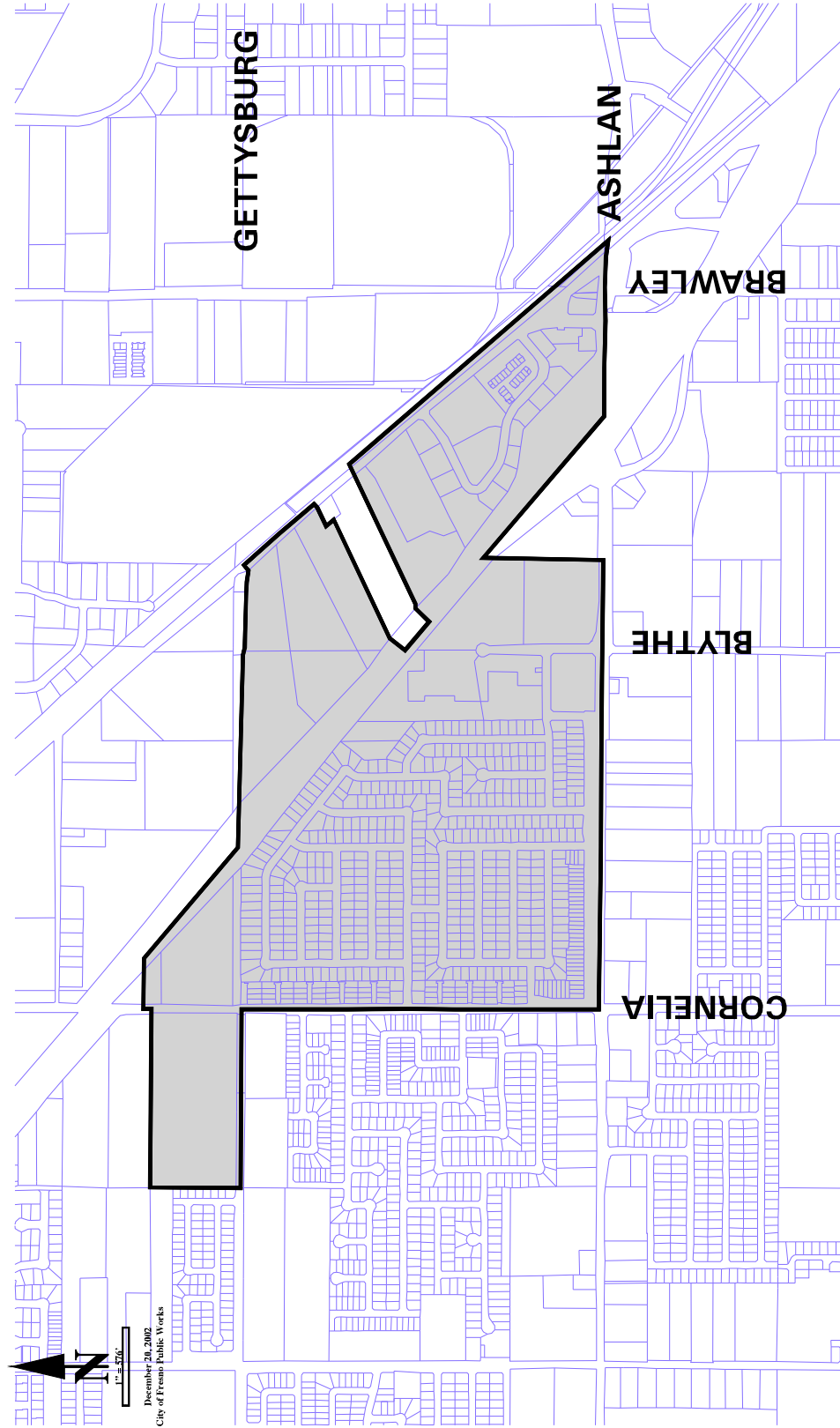
	Fiscal Year <u>2023</u>	Fiscal Year <u>2024</u>	Fiscal Year <u>2025</u>
Beginning Balance	\$ 2,032	\$ 1,569	\$ 1,411
Fees/Revenue	-	-	-
Interest	37	42	47
Other Revenue & Transfer	-	-	-
Subtotal Balance	2,069	1,611	1,458
Reimbursements	-	-	-
Expenditures	500	200	200
Ending Balance	\$ 1,569	\$ 1,411	\$ 1,258

Fee: Master Fee Schedule (FMC 6-513)

- \$200 was expended for fund administrative fees.

There are no pending developer reimbursements due from this fund.

WATER WELL SERVICE AREA NO. 132



Project Title: UGM Well Development Service Area 132

Accounting Information

PS Fund Number: 40134

Tyler Sub Fund: 4043

Project Description: Fund established to collect and disburse water supply fees for Well Development Service Area 132. (See map for boundaries.) These fees are required for each lot within this urban growth management area as designated on the official urban growth management area map and are based on gross acreage. They were used to fund the cost of constructing a single well. Authority for this project is from FMC Section 6-513.



Not Completed



Completed

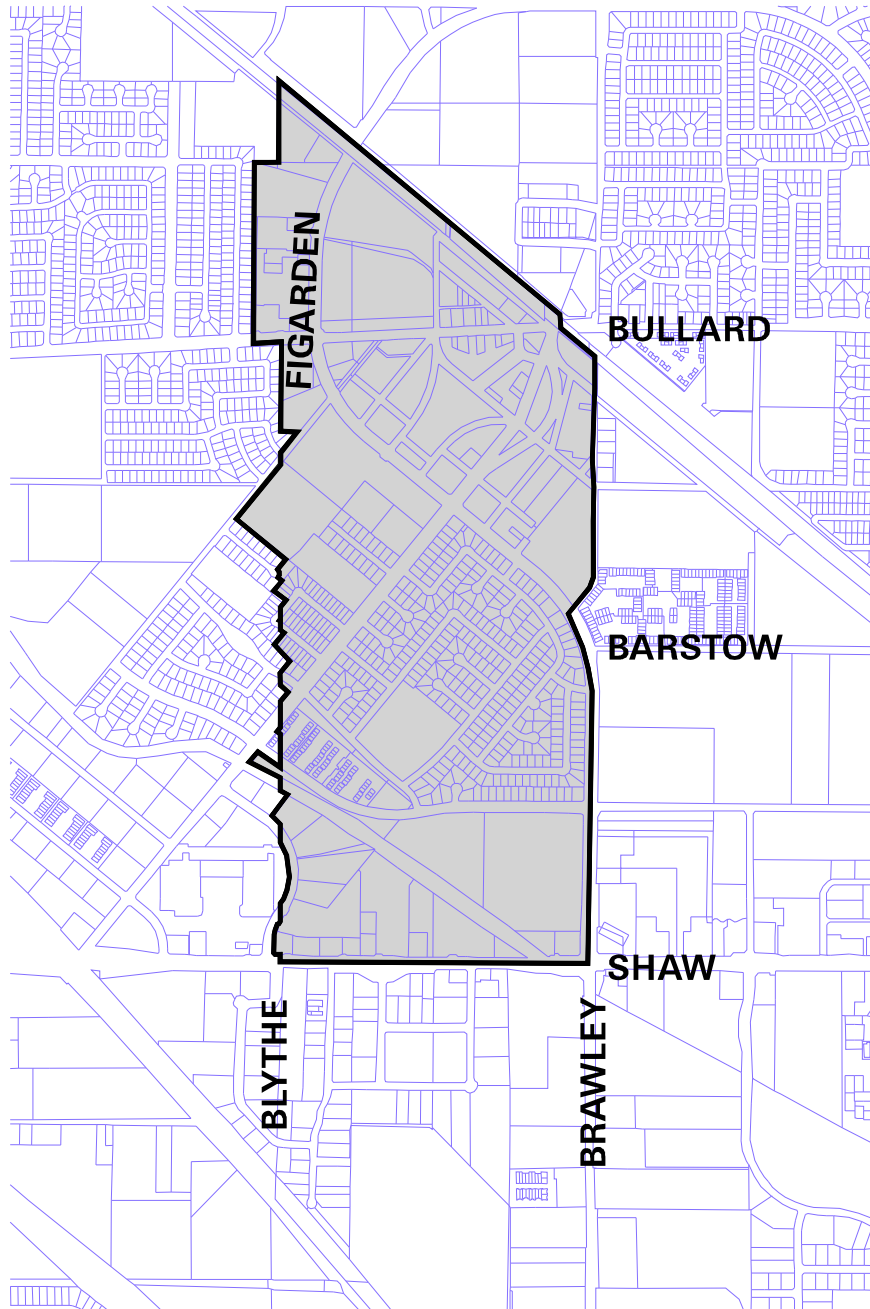
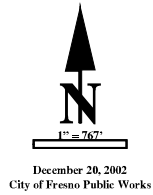
	Fiscal Year <u>2023</u>	Fiscal Year <u>2024</u>	Fiscal Year <u>2025</u>
Beginning Balance	\$ 1,542	\$ 1,070	\$ 898
Fees/Revenue	-	-	-
Interest	28	28	29
Other Revenue & Transfer	-	-	-
Subtotal Balance	1,570	1,098	927
Reimbursements	-	-	-
Expenditures	500	200	200
Ending Balance	\$ 1,070	\$ 898	\$ 727

Fee: Master Fee Schedule (FMC 6-513)

- \$200 was expended for fund administrative fees.

There are no pending developer reimbursements due from this fund.

WATER WELL SERVICE AREA NO. 136



PUBLIC WORKS DEPARTMENT / Technical Services

Project Title: UGM Well Development Service Area 136

Accounting Information

PS Fund Number: 40178

Tyler Sub Fund: 4066

Project Description: Fund established to collect and disburse water supply fees for Well Development Service Area 136. (See map for boundaries.) These fees are required for each lot within this urban growth management area as designated on the official urban growth management area map and are based on gross acreage. They were used to fund the cost of constructing a single well. Authority for this project is from FMC Section 6-513.



Not Completed



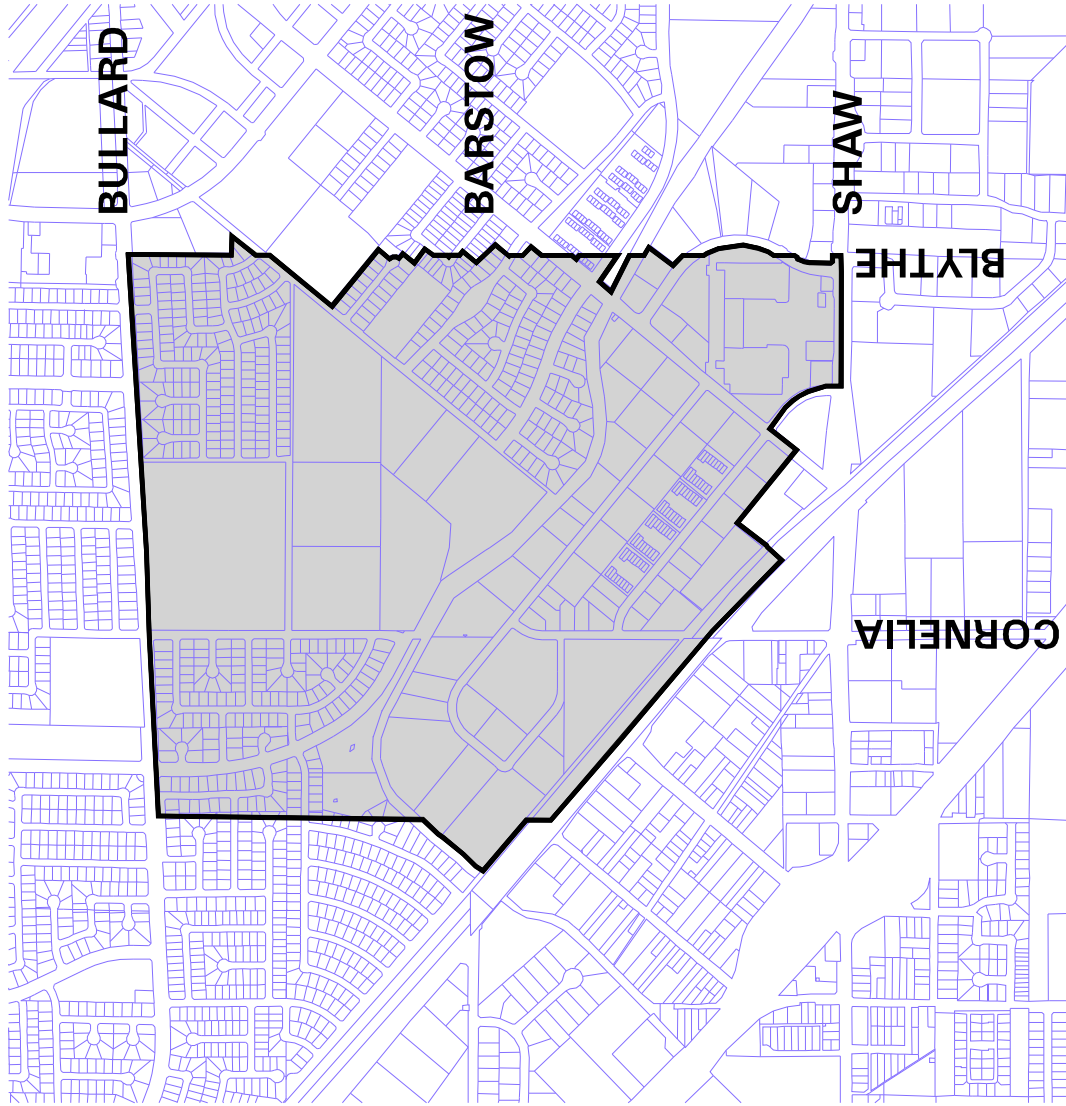
Completed

	Fiscal Year <u>2023</u>	Fiscal Year <u>2024</u>	Fiscal Year <u>2025</u>
Beginning Balance	\$ -	\$ -	\$ -
Fees/Revenue	-	-	-
Interest	-	-	-
Other Revenue & Transfer	-	-	-
Subtotal Balance	-	-	-
Reimbursements	-	-	-
Expenditures	-	-	-
Ending Balance	\$ -	\$ -	\$ -

Fee: Master Fee Schedule (FMC 6-513)

There are no pending developer reimbursements due from this fund.

WATER WELL SERVICE AREA NO. 137



December 20, 2002
City of Fresno Public Works

Project Title: UGM Well Development Service Area 137

Accounting Information

PS Fund Number: 40179

Tyler Sub Fund: 4067

Project Description: Fund established to collect and disburse water supply fees for Well Development Service Area 137. (See map for boundaries.) These fees are required for each lot within this urban growth management area as designated on the official urban growth management area map and are based on gross acreage. They were used to fund the cost of constructing a single well. Authority for this project is from FMC Section 6-513.



Not Completed



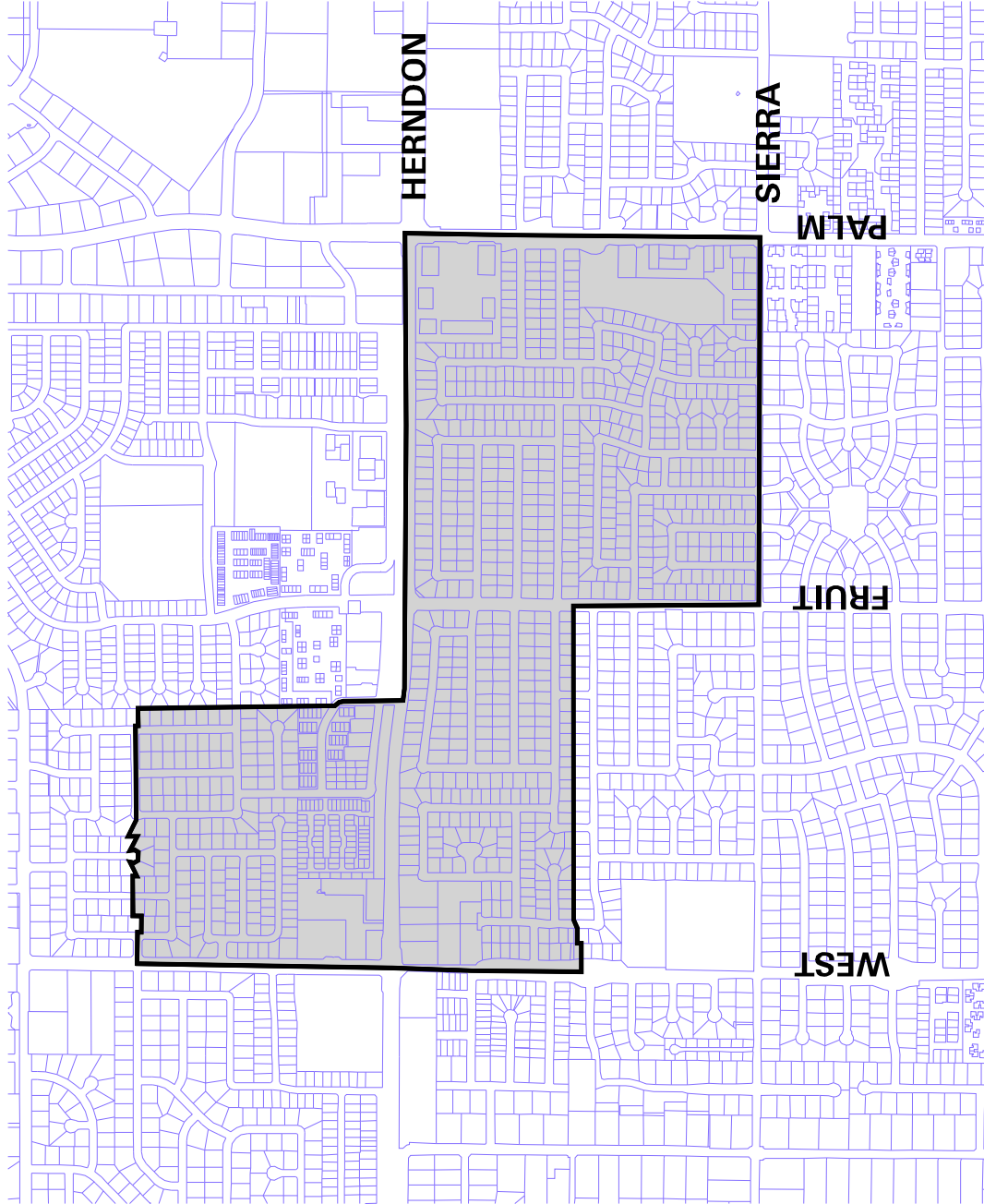
Completed


	Fiscal Year <u>2023</u>	Fiscal Year <u>2024</u>	Fiscal Year <u>2025</u>
Beginning Balance	\$ -	\$ -	\$ -
Fees/Revenue	-	-	-
Interest	-	-	-
Other Revenue & Transfer	-	-	-
Subtotal Balance	-	-	-
Reimbursements	-	-	-
Expenditures	-	-	-
Ending Balance	\$ -	\$ -	\$ -

Fee: Master Fee Schedule (FMC 6-513)

There are no pending developer reimbursements due from this fund.

WATER WELL SERVICE AREA NO. 141




 1" = 0.45"
 December 20, 2002
 City of Fresno Public Works

Project Title: UGM Well Development Service Area 141

Accounting Information

PS Fund Number: 40135

Tyler Sub Fund: 4044

Project Description: Fund established to collect and disburse water supply fees for Well Development Service Area 141. (See map for boundaries.) These fees are required for each lot within this urban growth management area as designated on the official urban growth management area map and are based on gross acreage. They were used to fund the cost of constructing a single well. Authority for this project is from FMC Section 6-513.



Not Completed



Completed

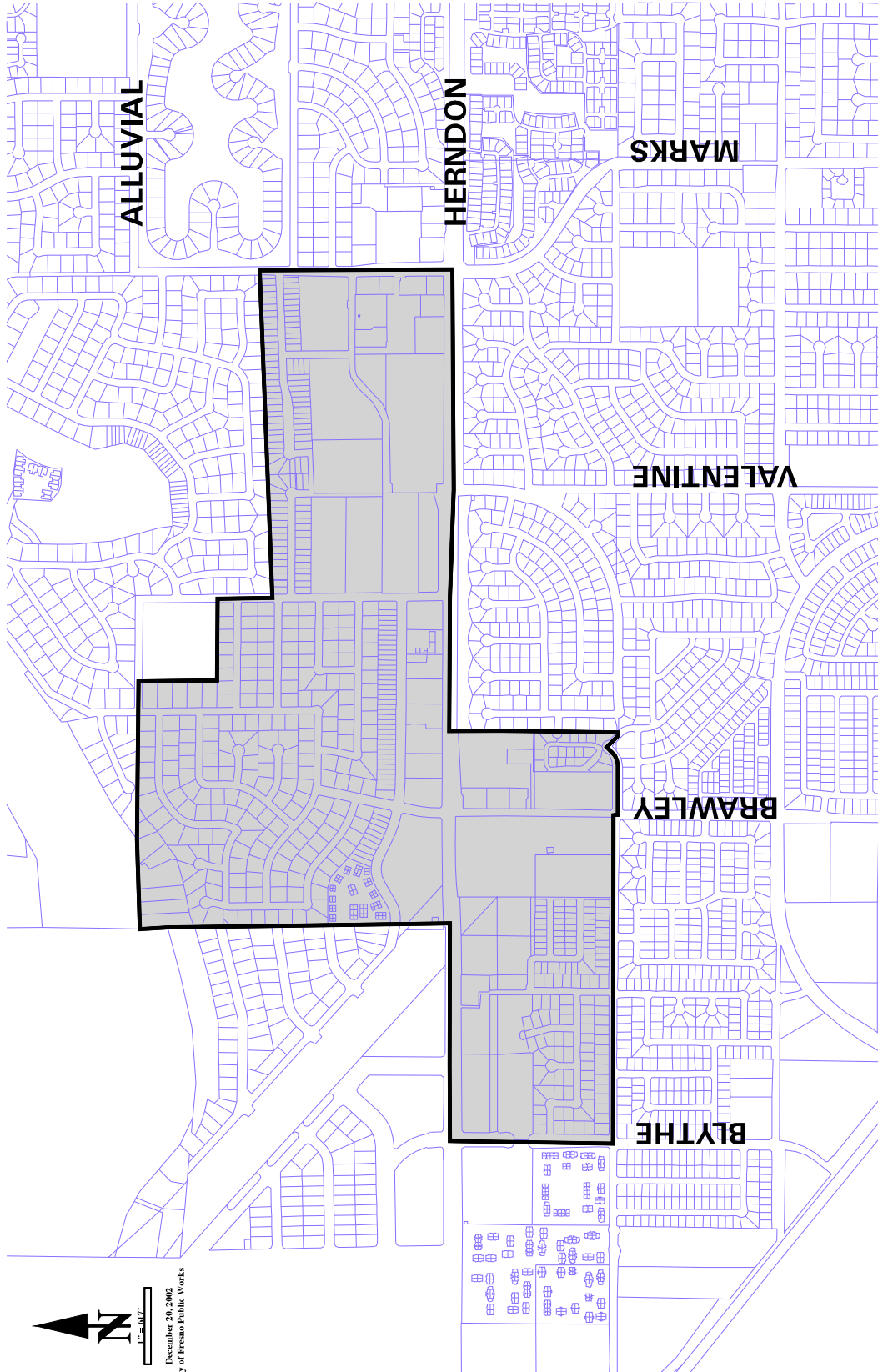
	Fiscal Year <u>2023</u>	Fiscal Year <u>2024</u>	Fiscal Year <u>2025</u>
Beginning Balance	\$ 37,084	\$ 36,564	\$ 36,398
Fees/Revenue	-	-	-
Interest	680	1,034	1,266
Other Revenue & Transfer	-	-	-
Subtotal Balance	37,764	37,598	37,664
Reimbursements	-	-	-
Expenditures	1,200	1,200	1,200
Ending Balance	\$ 36,564	\$ 36,398	\$ 36,464

Fee: Master Fee Schedule (FMC 6-513)

- \$ 1,200 was expended for fund administrative fees.

There are no pending developer reimbursements due from this fund.

WATER WELL SERVICE AREA NO. 142



December 20, 2002
City of Fresno Public Works

Project Title: UGM Well Development Service Area 142

Accounting Information

PS Fund Number: 40121

Tyler Sub Fund: 4032

Project Description: Fund established to collect and disburse water supply fees for Well Development Service Area 142. (See map for boundaries.) These fees are required for each lot within this urban growth management area as designated on the official urban growth management area map and are based on gross acreage. They are used to fund the cost of constructing a single well. Authority for this project is from FMC Section 6-513.



Not Completed



Completed

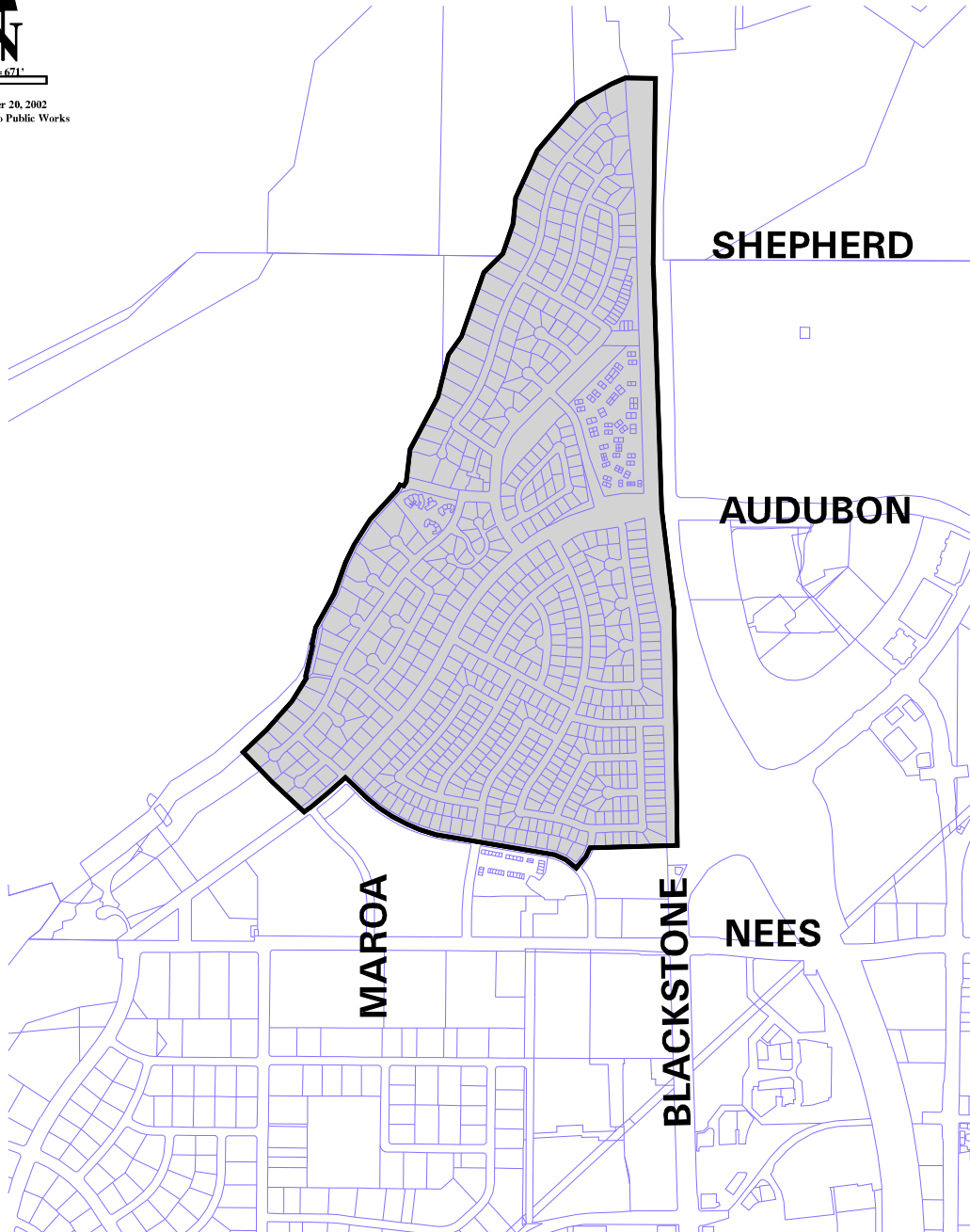
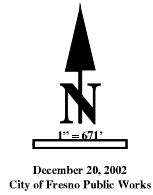
	Fiscal Year <u>2023</u>	Fiscal Year <u>2024</u>	Fiscal Year <u>2025</u>
Beginning Balance	\$ 7,662	\$ 7,052	\$ 6,849
Fees/Revenue	-	-	-
Interest	140	196	235
Other Revenue & Transfer	-	-	-
Subtotal Balance	7,802	7,249	7,083
Reimbursements	-	-	-
Expenditures	750	400	400
Ending Balance	\$ 7,052	\$ 6,849	\$ 6,683

Fee: Master Fee Schedule (FMC 6-513)

- \$400 was expended for fund administrative fees.

There are no pending developer reimbursements due from this fund.

WATER WELL SERVICE AREA NO. 153



PUBLIC WORKS DEPARTMENT / Technical Services

Project Title: UGM Well Development Service Area 153

Accounting Information

PS Fund Number: 40136

Tyler Sub Fund: 4045

Project Description: Fund established to collect and disburse water supply fees for Well Development Service Area 153. (See map for boundaries.) These fees are required for each lot within this urban growth management area as designated on the official urban growth management area map and are based on gross acreage. They were used to fund the cost of constructing a single well. Authority for this project is from FMC Section 6-513.



Not Completed



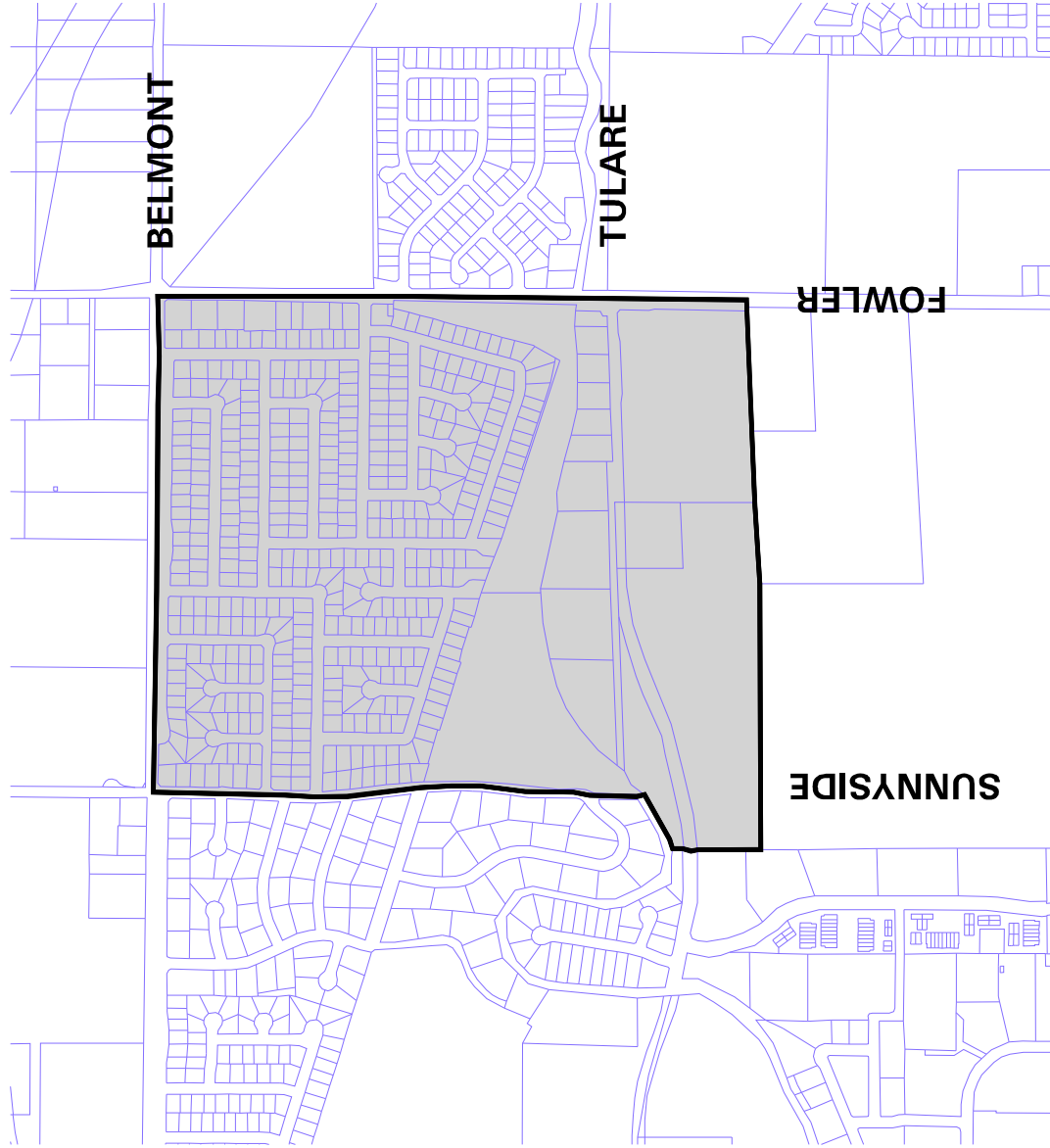
Completed

	Fiscal Year <u>2023</u>	Fiscal Year <u>2024</u>	Fiscal Year <u>2025</u>
Beginning Balance	\$ 544	\$ 554	\$ 570
Fees/Revenue	-	-	-
Interest	10	16	20
Other Revenue & Transfer	-	-	-
Subtotal Balance	554	570	590
Reimbursements	-	-	-
Expenditures	-	-	-
Ending Balance	\$ 554	\$ 570	\$ 590

Fee: Master Fee Schedule (FMC 6-513)

There are no pending developer reimbursements due from this fund.

WATER WELL SERVICE AREA NO. 308



December 20, 2002
City of Fresno Public Works

Project Title: UGM Well Development Service Area 308

Accounting Information

PS Fund Number: 40137

Tyler Sub Fund: 4046

Project Description: Fund established to collect and disburse water supply fees for Well Development Service Area 308. (See map for boundaries.) These fees are required for each lot within this urban growth management area as designated on the official urban growth management area map and are based on gross acreage. They were used to fund the cost of constructing a single well. Authority for this project is from FMC Section 6-513.



Not Completed



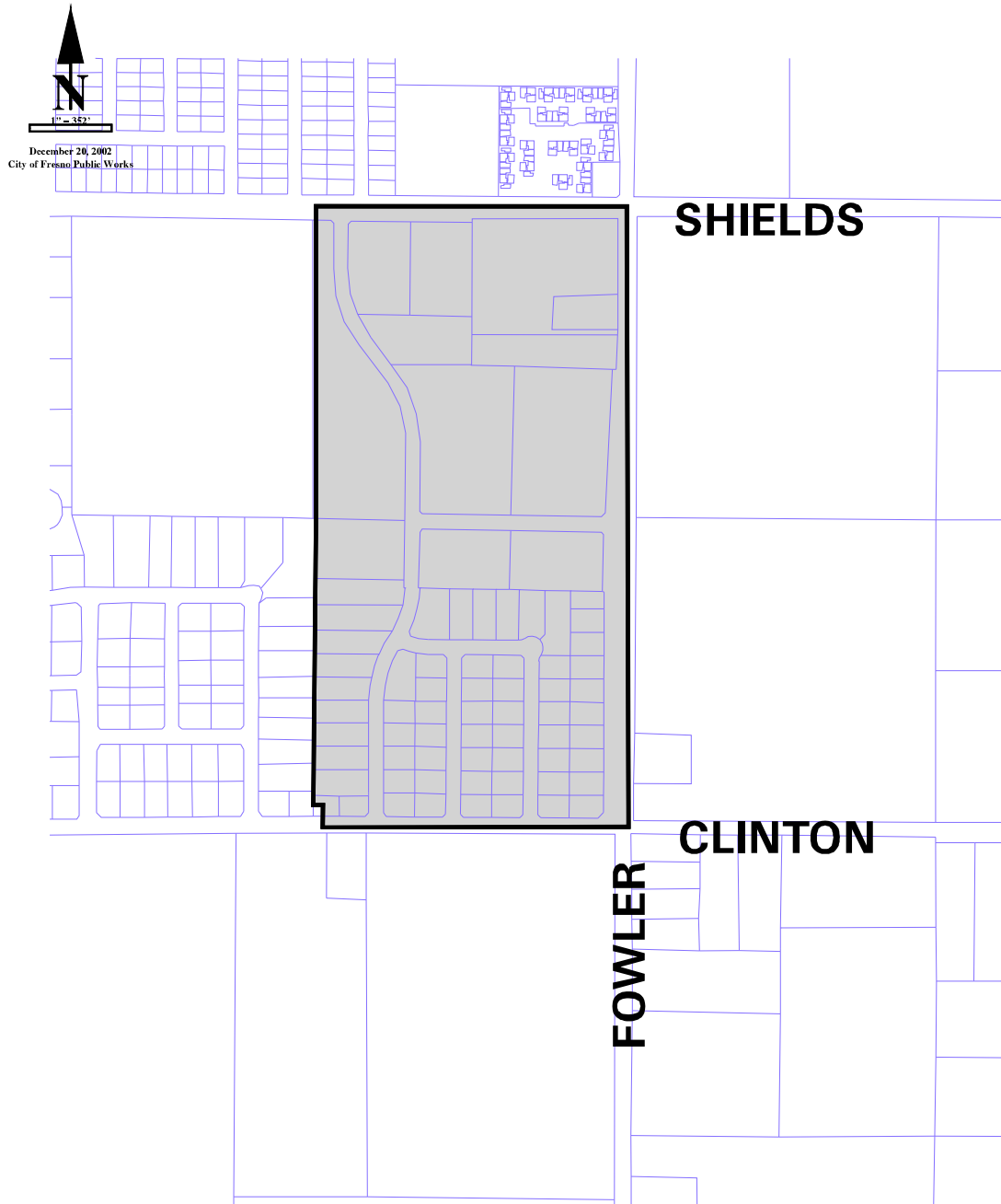
Completed

	Fiscal Year <u>2023</u>	Fiscal Year <u>2024</u>	Fiscal Year <u>2025</u>
Beginning Balance	\$ 447	\$ 455	\$ 468
Fees/Revenue	-	-	-
Interest	8	13	16
Other Revenue & Transfer	-	-	-
Subtotal Balance	455	468	485
Reimbursements	-	-	-
Expenditures	-	-	-
Ending Balance	\$ 455	\$ 468	\$ 485

Fee: Master Fee Schedule (FMC 6-513)

There are no pending developer reimbursements due from this fund.

WATER WELL SERVICE AREA NO. 310



PUBLIC WORKS DEPARTMENT / Technical Services

Project Title: UGM Well Development Service Area 310

Accounting Information

PS Fund Number: 40138

Tyler Sub Fund: 4047

Project Description: Fund established to collect and disburse water supply fees for Well Development Service Area 310. (See map for boundaries.) These fees are required for each lot within this urban growth management area as designated on the official urban growth management area map and are based on gross acreage. They were used to fund the cost of constructing a single well. Authority for this project is from FMC Section 6-513.



Not Completed



Completed

	Fiscal Year <u>2023</u>	Fiscal Year <u>2024</u>	Fiscal Year <u>2025</u>
Beginning Balance	\$ 698	\$ 711	\$ 732
Fees/Revenue	-	-	-
Interest	13	20	26
Other Revenue & Transfer	-	-	-
Subtotal Balance	711	732	757
Reimbursements	-	-	-
Expenditures	-	-	-
Ending Balance	\$ 711	\$ 732	\$ 757

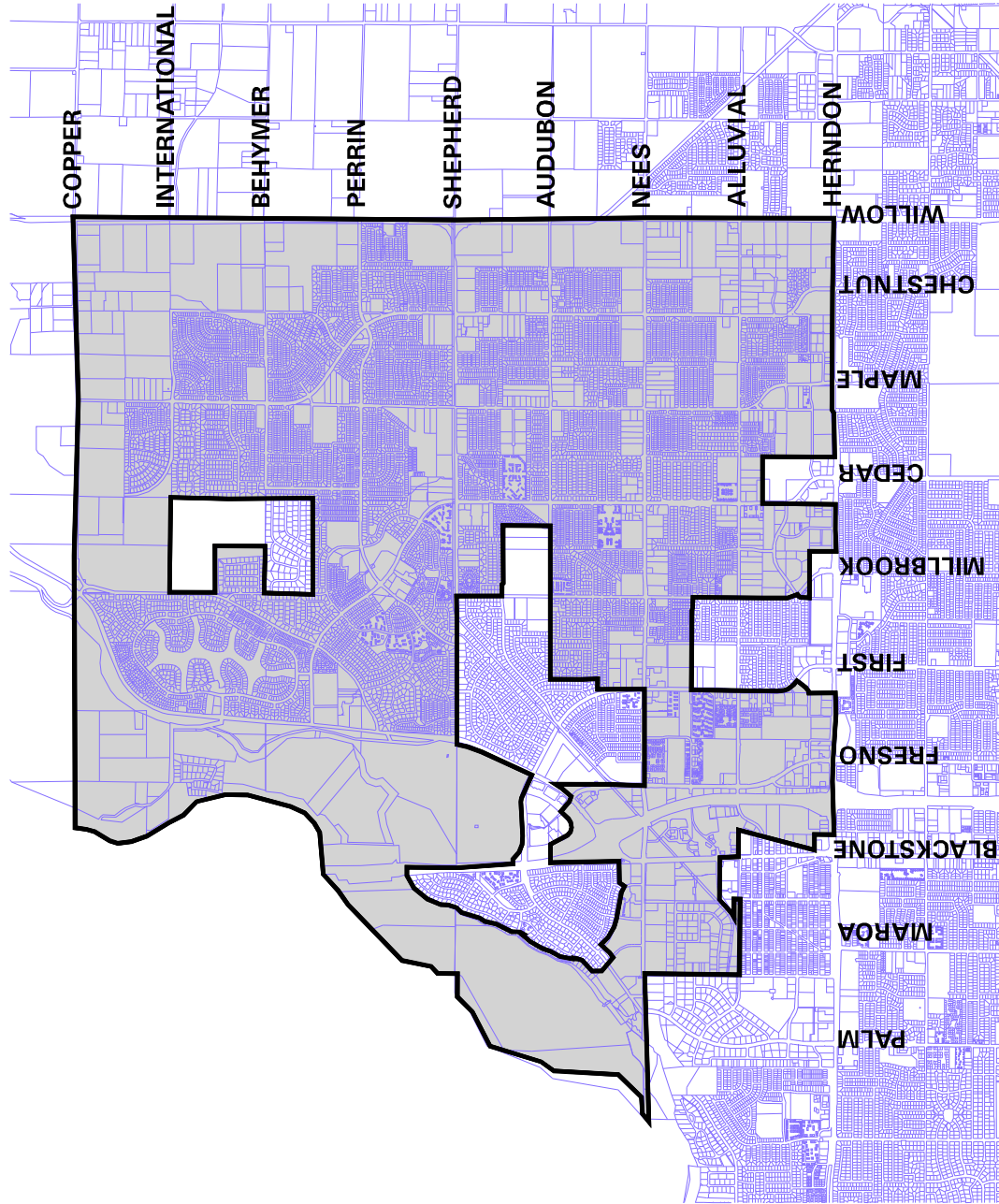
Fee: Master Fee Schedule (FMC 6-513)

There are no pending developer reimbursements due from this fund.

WATER WELL SERVICE AREA NO. 101-S



December 20, 2002
City of Fresno Public Works



Project Title: UGM Water Well Service Area 101-S

Accounting Information

PS Fund Number: 40124

Tyler Sub Fund: 4035

Project Description: Fund established to collect and disburse water supply fees for the Water Well Service Area 101-S. (See map for boundaries.) These fees are required for each lot within this urban growth management area as designated on the official urban growth management area map and are based on a dwelling or living unit for residential uses and living unit equivalent for office, commercial, industrial, institutional or other similar uses as defined in FMC 6-513. They are used to fund the cost of constructing wells, water supply facilities or equivalent waste delivery facilities such as water storage tanks or surface water treatment facilities required to serve the area. Authority for this project is from FMC Section 6-513.



Not Completed



Completed

	Fiscal Year <u>2023</u>	Fiscal Year <u>2024</u>	Fiscal Year <u>2025</u>
Beginning Balance	\$ 850,937	\$ 865,064	\$ 888,325
Fees/Revenue	-	-	-
Interest	15,624	24,762	31,212
Other Revenue & Transfer	3	-	-
Subtotal Balance	866,564	889,825	919,537
Reimbursements	-	-	-
Expenditures	1,500	1,500	1,500
Ending Balance	\$ 865,064	\$ 888,325	\$ 918,037

Fee: Master Fee Schedule (FMC 6-513)

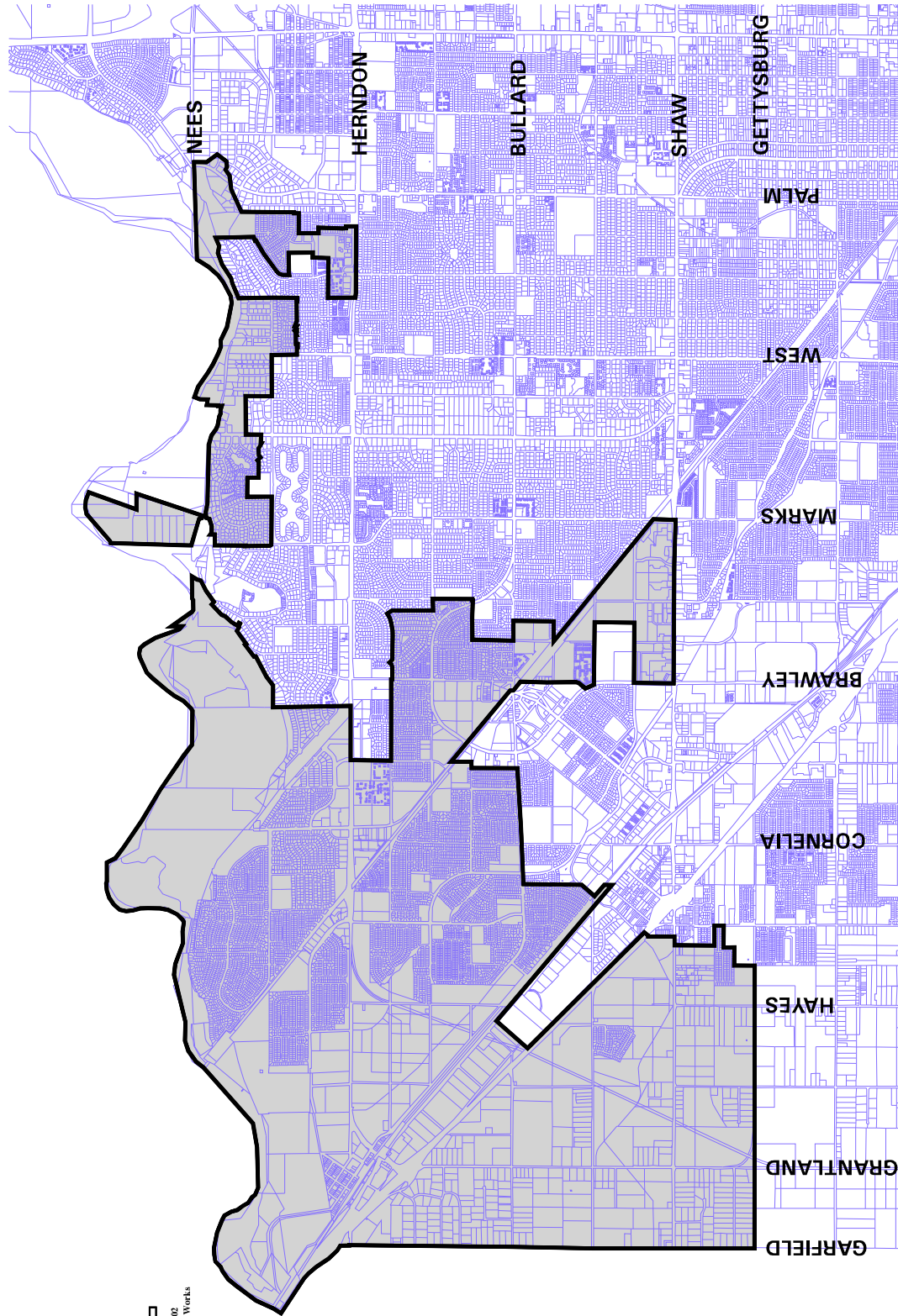
- \$ 1,500 was expended for fund administrative fees.


There are no pending developer reimbursements due from this fund.

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Project Description Current Water Well Projects	% Complete	Major Contractor	Amount Needed to Complete Project
<p>PS 314: A monitoring well has been drilled and property has been acquired. Due to the detection of water contamination, construction has been put on hold to properly evaluate the most effective and efficient method of treatment. In FY 2008, to comply with municipal code requirements, site clean-up, weed control and grading were performed. Also, a temporary chain link fence was installed.</p> <p>This project has been re-evaluated for feasibility due to complications and difficulty in treating a well at this site. Future additional wells planned in the vicinity will take the place of this well.</p> <p>There was no significant activity in FY 2025.</p>	<p>10%</p>	<p>Bradley & Sons</p>	<p>2,400,000</p>

WATER WELL SERVICE AREA NO. 201-S




 1" = 2,500'
 December 20, 2002
 City of Fresno Public Works

Project Title: UGM Water Well Service Area 201-S

Accounting Information

PS Fund Number: 40122

Tyler Sub Fund: 4033

Project Description: Fund established to collect and disburse water supply fees for the Water Well Service Area 201-S. (See map for boundaries.) These fees are required for each lot within this urban growth management area as designated on the official urban growth management area map and are based on a dwelling or living unit for residential uses and living unit equivalent for office, commercial, industrial, institutional or other similar uses as defined in FMC 6-513. They are used to fund the cost of constructing wells, water supply facilities or equivalent waste delivery facilities such as water storage tanks or surface water treatment facilities required to serve the area. Authority for this project is from FMC Section 6-513.



Not Completed



Completed

	Fiscal Year <u>2023</u>	Fiscal Year <u>2024</u>	Fiscal Year <u>2025</u>
Beginning Balance	\$ 606,232	\$ 601,060	\$ 617,060
Fees/Revenue	-	-	-
Interest	10,986	17,201	21,677
Other Revenue & Transfer	13	-	-
Subtotal Balance	617,231	618,260	638,737
Reimbursements	-	-	-
Expenditures	16,171	1,200	1,200
Ending Balance	\$ 601,060	\$ 617,060	\$ 637,537

Fee: Master Fee Schedule (FMC 6-513)

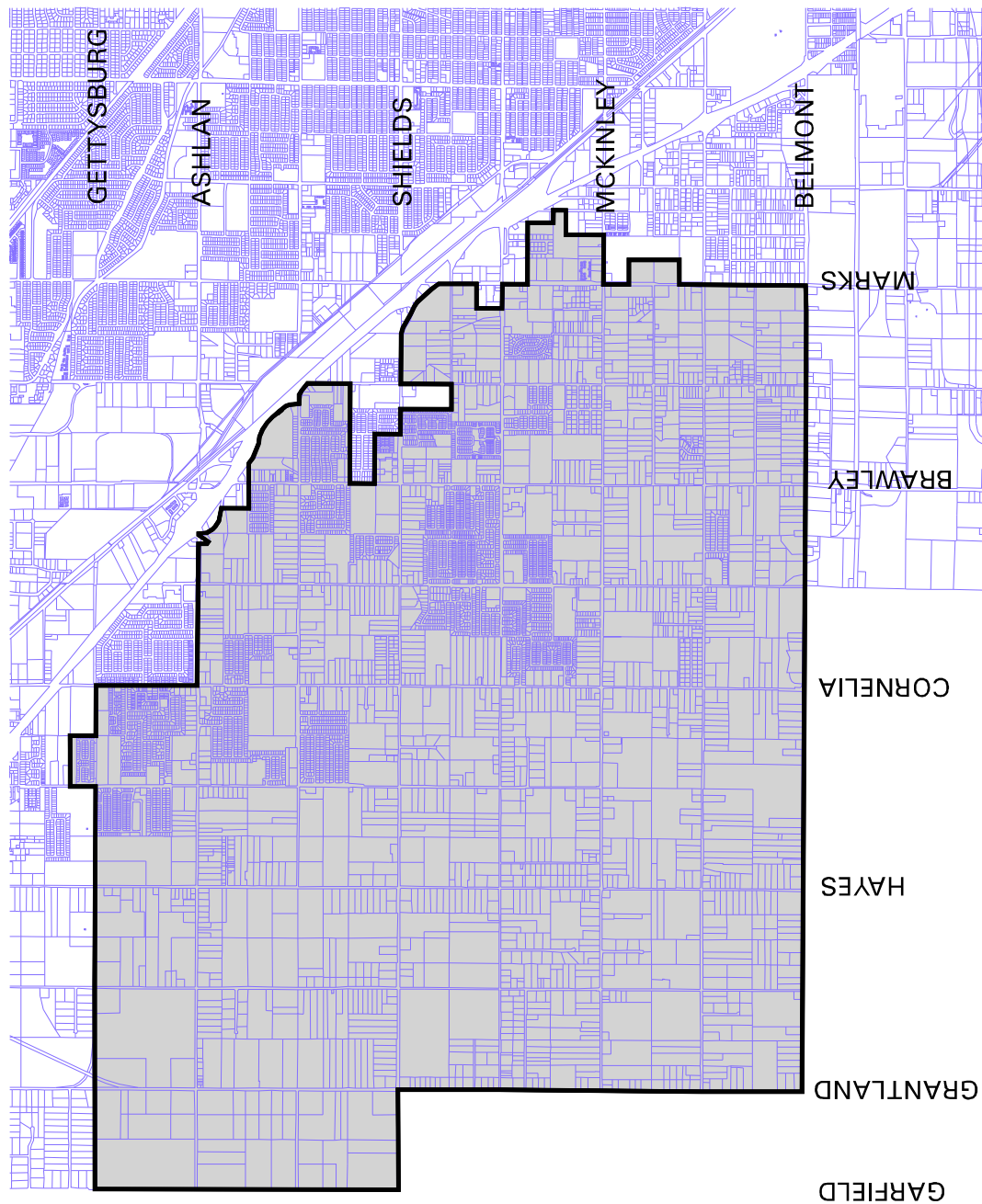
- \$1,200 was expended for fund administrative fees.


There are no pending developer reimbursements due from this fund.

Project Description Current Water Well Projects	% Complete	Major Contractor	Amount Needed to Complete Project
<p>PS 156: A test hole has been drilled and monitoring well-constructed. An additional monitoring well was constructed to properly evaluate the feasibility of this project. A CUP application was submitted for review and approval in FY 2016.</p> <p>Well site construction contract awarded May 2021. Notice to Proceed (NTP) is currently withheld until construction permits are secure. Anticipate NTP December 2021 and operations beginning July 2022. The project was rescheduled to allow for contract changes. New Bid date is anticipated in March 2025.</p> <p>There was no significant activity in FY 2025.</p>	75%	<p>Zim Industries</p> <p>Steve Dovali Construction</p> <p>Quinn Power Systems</p>	\$156,000
<p>PS 192: SEC Bullard/Bryan Tract THSD2 This well is currently operational and most of the improvements have been completed. Construction of street improvements and landscaping were deferred pending development of adjacent properties.</p> <p>Future funding for said improvements will be requested in anticipation of adjacent properties constructing their street frontage.</p> <p>There was no significant activity in FY 2025.</p>	85%	Arthur & Orum Well Drilling	\$40,000

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WATER WELL SERVICE AREA NO. 301-S





 1" = 2250'

 December 23, 2002

 City of Fresno Public Works

PUBLIC WORKS DEPARTMENT / Technical Services

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Project Title: UGM Water Well Service Area 301-S

Accounting Information

PS Fund Number: 40123

Tyler Sub Fund: 4034

Project Description: Fund established to collect and disburse recharge fees for the Water Well Service Area 301-S. (See map for boundaries.) These fees are required for each lot within this urban growth management area as designated on the official urban growth management area map and are based on a dwelling or living unit for residential uses and living unit equivalent for office, commercial, industrial, institutional or other similar uses as defined in FMC Section 6-513. They are used to fund the costs of constructing wells, water supply facilities or equivalent water delivery facilities such as water storage tanks or surface water treatment facilities required to serve the area. Authority for this project is from FMC Section 6-513.



Not Completed



Completed

	Fiscal Year <u>2023</u>	Fiscal Year <u>2024</u>	Fiscal Year <u>2025</u>
Beginning Balance	\$ 1,623,646	\$ 1,651,861	\$ 1,697,956
Fees/Revenue	-	-	-
Interest	29,813	47,295	59,671
Other Revenue & Transfer	-	-	-
Subtotal Balance	1,653,459	1,699,156	1,757,627
Reimbursements	-	-	-
Expenditures	1,598	1,200	1,200
Ending Balance	\$ 1,651,861	\$ 1,697,956	\$ 1,756,427

Fee: Master Fee Schedule (FMC 6-513)

- \$1,200 was expended for fund administrative fees.

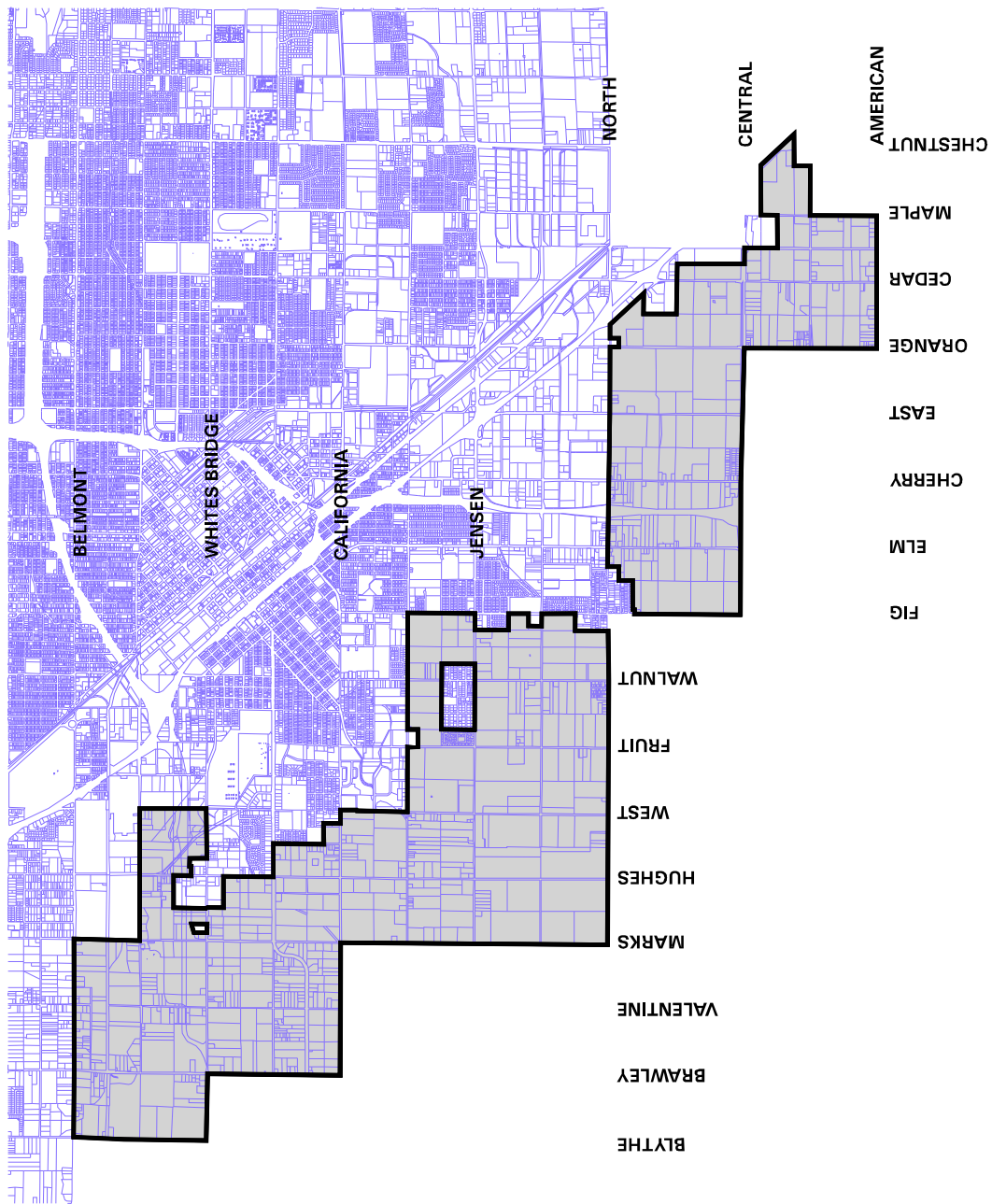
There are no pending developer reimbursements due from this fund.

Project Description Current Water Well Projects	% Complete	Major Contractor	Amount Needed to Complete Project
<p>PS 367: NEC Dayton/Hayes A test hole has been drilled and monitoring well-constructed.</p> <p>The following is the status of the remaining tasks:</p> <p>Site acquisition - completed CUP processing – no longer required Drill well - to be completed Prepare plans - to be completed Construct well site improvements - to be completed</p> <p>There was no significant activity in FY 2025.</p> <p>Well drilling and completion of site improvements are on hold. When significant building activity occurs in the area, the well will be scheduled for construction.</p>	20%	Bradley & Sons	\$900,000
<p>PS 376: This project is developer-executed. A test hole was drilled and monitoring well-constructed in July 2021.</p> <p>CUP processing w/DARM has been completed.</p> <p>Well drilling was completed in FY 2024. Site improvement plans are currently in progress. Construction of improvements anticipated in FY 2026. Acquisition of well site to be completed once the site is operational.</p> <p>Completion date depends on developer's schedule.</p>	10%	Bradley & Sons	\$1,010,000

Project Description Current Water Well Projects	%	Major	Amount
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	Complete	Contractor	Needed to Complete Project
<p>PS 368: NEO Ashlan/Grantland Tract 9851 This is a developer-constructed well. A test hole has been drilled and monitoring well-constructed.</p> <p>The following is the status of the remaining tasks:</p> <p>Site acquisition - completed CUP processing – no longer required. Drill well - to be completed Prepare plans - to be completed Construct well site improvements - to be completed.</p> <p>There was no activity in FY 2025.</p> <p>Completion date depends on developer's schedule.</p>	15%	Bradley & Sons	\$2,100,000

WATER WELL SERVICE AREA NO. 401-S



December 23, 2002
City of Fresno Public Works

PUBLIC WORKS DEPARTMENT / Technical Services

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Project Title: UGM Water Well Service Area 401-S

Accounting Information

PS Fund Number: 40173

Tyler Sub Fund: 4064

Project Description: Fund established to collect and disburse recharge fees for the Water Well Service Area 401-S. (See map for boundaries.) These fees are required for each lot within this urban growth management area as designated on the official urban growth management area map and are based on a dwelling or living unit for residential uses and living unit equivalent for office, commercial, industrial, institutional or other similar uses as defined in FMC Section 6-513. They are used to fund the cost of constructing wells, water supply facilities or equivalent water delivery facilities such as water storage tanks or surface water treatment facilities required to serve the area. Authority for this project is from FMC Section 6-513.



Not Completed



Completed

	Fiscal Year <u>2023</u>	Fiscal Year <u>2024</u>	Fiscal Year <u>2025</u>
Beginning Balance	\$ (104,720)	\$ (164,332)	\$ (164,757)
Fees/Revenue	-	-	-
Interest	102	74	77
Other Revenue & Transfer	-	-	-
Subtotal Balance	(104,618)	(164,257)	(164,680)
Reimbursements	5,665	-	-
Expenditures	535	500	500
Ending Balance	\$ (110,818)	\$ (164,757)	\$ (165,180)

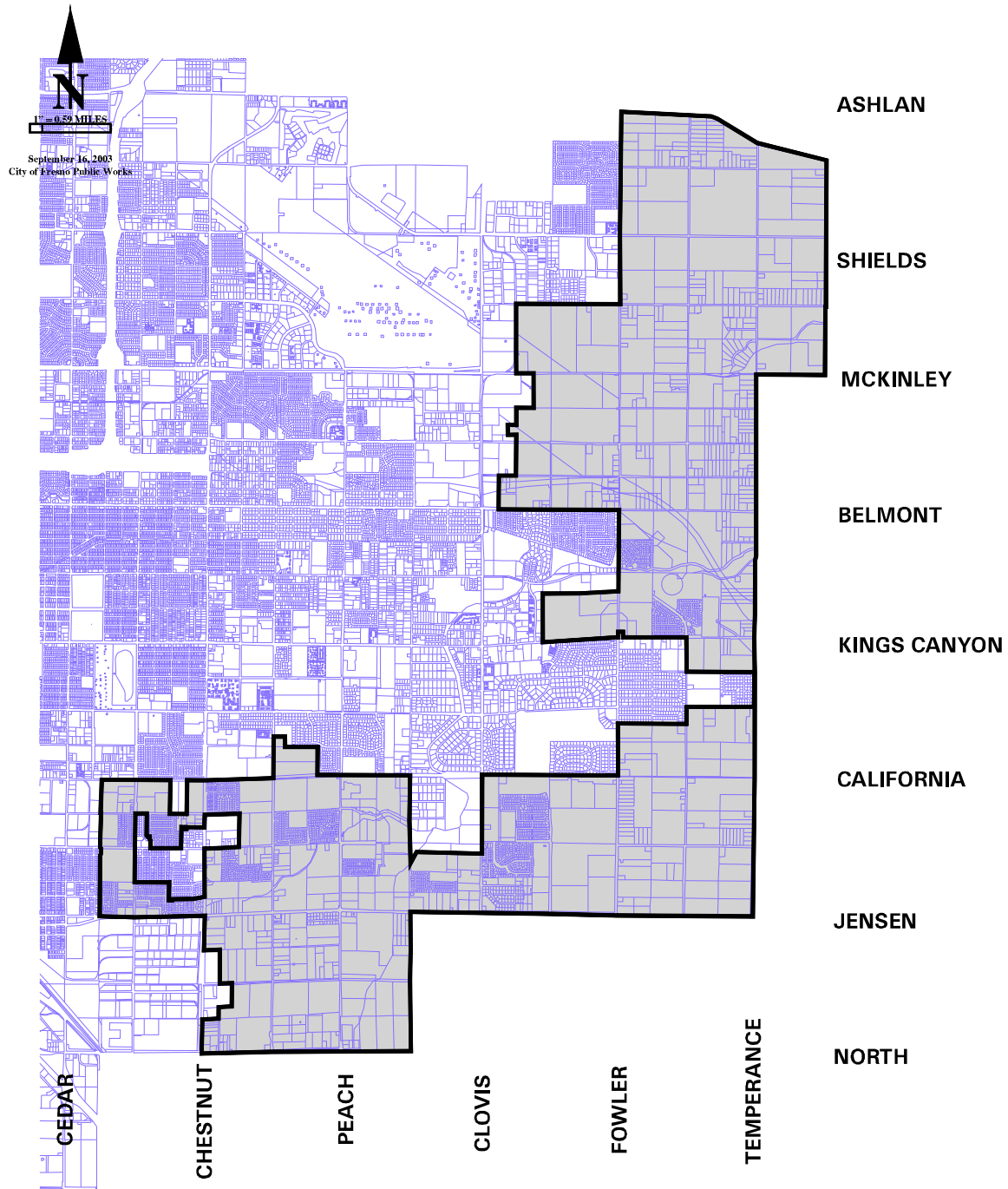
Fee: Master Fee Schedule (FMC 6-513)

- \$ 500 was expended for fund administrative fees.

Project Description Current Water Well Projects	% Complete	Major Contractor	Amount Needed to Complete Project
There was no activity in FY 2024. There was no significant activity in FY 2025.			

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WATER WELL SERVICE AREA NO. 501-S



PUBLIC WORKS DEPARTMENT / Technical Services

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Project Description Current Water Well Projects	% Complete	Major Contractor	Amount Needed to Complete Project
<p>There was no activity in FY 2024.</p> <p>There was no significant activity in FY 2025.</p>			

Project Title: Wellhead Treatment Area 101-S

Accounting Information

PS Fund Number: 40127

Tyler Sub Fund: 4036

Project Description: Fund established to collect and disburse wellhead treatment fees for the Woodward Park Plan Service Area 101-S. These fees are required for each lot within this urban growth management area as designated on the official urban growth management area map and are based on a dwelling or living unit for residential uses and living unit equivalent for office, commercial, industrial, institutional or other similar uses as defined in FMC Section 6-513. They are used to fund the cost of the wellhead treatment constructed or to be constructed over and above all water well costs. Authority for this project is from FMC Section 6-513.



Not Completed



Completed

	Fiscal Year <u>2023</u>	Fiscal Year <u>2024</u>	Fiscal Year <u>2025</u>
Beginning Balance	\$ 2,717,926	\$ 3,088,110	\$ 3,486,935
Fees/Revenue	-	-	-
Interest	79,843	108,786	123,694
Other Revenue & Transfer	291,540	291,540	190,332
Subtotal Balance	3,089,310	3,488,435	3,800,962
Reimbursements	-	-	-
Expenditures	1,200	1,500	1,500
Ending Balance	\$ 3,088,110	\$ 3,486,935	\$ 3,799,462

Fee: Master Fee Schedule (FMC 6-513)

- \$190,332 was transferred for loan repayment.
- \$ 1,500 was expended for fund administrative fees.

There are no pending developer reimbursements due from this fund.

Project Title: Wellhead Treatment Area 201-S

Accounting Information

PS Fund Number: 40163

Tyler Sub Fund: 4060

Project Description: Fund established to collect and disburse wellhead treatment fees for the Wellhead Treatment Area 201-S. These fees are required for each lot within this urban growth management area as designated on the official urban growth management area map and are based on a dwelling or living unit for residential uses and living unit equivalent for office, commercial, industrial, institutional or other similar uses as defined in FMC Section 6-513. They are used to fund the costs of wellhead treatment constructed or to be constructed over and above all water well costs. Authority for this project is from FMC Section 6-513.



Not Completed



Completed

	Fiscal Year <u>2023</u>	Fiscal Year <u>2024</u>	Fiscal Year <u>2025</u>
Beginning Balance	\$ -	\$ -	\$ -
Fees/Revenue	-	-	-
Interest	-	-	-
Other Revenue & Transfer	-	-	-
Subtotal Balance	-	-	-
Reimbursements	-	-	-
Expenditures	-	-	-
Ending Balance	\$ -	\$ -	\$ -

Fee: Master Fee Schedule (FMC 6-513)

There are no pending developer reimbursements due from this fund.

Project Title: Wellhead Treatment Area 301-S

Accounting Information

PS Fund Number: 40164

Tyler Sub Fund: 4061

Project Description: Fund established to collect and disburse wellhead treatment fees for the Wellhead Treatment Area 301-S. These fees are required for each lot within this urban growth management area as designated on the official urban growth management area map and are based on a dwelling or living unit for residential uses and living unit equivalent for office, commercial, industrial, institutional or other similar uses as defined in FMC Section 6-513. They are used to fund the costs of wellhead treatment constructed or to be constructed over and above all water well costs. Authority for this project is from FMC Section 6-513.



Not Completed



Completed

	Fiscal Year <u>2023</u>	Fiscal Year <u>2024</u>	Fiscal Year <u>2025</u>
Beginning Balance	\$ 1,459,412	\$ 1,484,629	\$ 1,525,514
Fees/Revenue	-	-	-
Interest	26,797	42,505	53,608
Other Revenue & Transfer	-	-	-
Subtotal Balance	1,486,209	1,527,134	1,579,122
Reimbursements	-	-	-
Expenditures	1,580	1,620	1,582
Ending Balance	\$ 1,484,629	\$ 1,525,514	\$ 1,577,541

Fee: Master Fee Schedule (FMC 6-513)

- \$ 1,582 was expended for fund administrative fees.

There are no pending developer reimbursements due from this fund.

Project Title: Wellhead Treatment Area 401-S

Accounting Information

PS Fund Number: 40165

Tyler Sub Fund: 4062

Project Description: Fund established to collect and disburse wellhead treatment fees for the Wellhead Treatment Area 401-S. These fees are required for each lot within this urban growth management area as designated on the official urban growth management area map and are based on a dwelling or living unit for residential uses and living unit equivalent for office, commercial, industrial, institutional or other similar uses as defined in FMC Section 6-513. They are used to fund the costs of wellhead treatment constructed or to be constructed over and above all water well costs. Authority for this project is from FMC Section 6-513.



Not Completed



Completed

	Fiscal Year <u>2023</u>	Fiscal Year <u>2024</u>	Fiscal Year <u>2025</u>
Beginning Balance	\$ 43,679	\$ 43,280	\$ 43,306
Fees/Revenue	-	-	-
Interest	801	1,226	1,509
Other Revenue & Transfer	-	-	-
Subtotal Balance	44,480	44,506	44,815
Reimbursements	-	-	-
Expenditures	1,200	1,200	1,200
Ending Balance	43,280	\$ 43,306	\$ 43,615

Fee: Master Fee Schedule (FMC 6-513)

- \$ 1,200 was expended for fund administrative fees.

There are no pending developer reimbursements due from this fund.

Project Title: Wellhead Treatment Area 501-S

Accounting Information

PS Fund Number: 40166

Tyler Sub Fund: 4063

Project Description: Fund established to collect and disburse wellhead treatment fees for the Wellhead Treatment Area 501-S. These fees are required for each lot within this urban growth management area as designated on the official urban growth management area map and are based on a dwelling or living unit for residential uses and living unit equivalent for office, commercial, industrial, institutional or other similar uses as defined in FMC Section 6-513. They are used to fund the costs of wellhead treatment constructed or to be constructed over and above all water well costs. Authority for this project is from FMC Section 6-513.



Not Completed



Completed

	Fiscal Year <u>2023</u>	Fiscal Year <u>2024</u>	Fiscal Year <u>2025</u>
Beginning Balance	\$ 1,694,724	\$ 1,718,140	\$ 1,750,552
Fees/Revenue	-	-	-
Interest	31,097	48,942	61,089
Other Revenue & Transfer	-	-	(1)
Subtotal Balance	1,725,821	1,767,083	1,811,640
Reimbursements	-	-	-
Expenditures	7,681	16,531	26,588
Ending Balance	\$ 1,718,140	\$ 1,750,552	\$ 1,785,052

Fee: Master Fee Schedule (FMC 6-513)

- \$25,088 was expended for 411500134 - P347 501S-40166 GAC Manganese Trtmt.
- \$1,500 was expended for fund administrative fees.
- \$1 was transferred from other fund
- \$1 was transferred to other fund

There are no pending developer reimbursements due from this fund.

Project Title: Recharge Service Area 101-S (Woodward Park Plan)

Accounting Information

PS Fund Number: 40120

Tyler Sub Fund: 4031

Project Description: Fund established to collect and disburse recharge fees for the Northeast Recharge Site. These fees are required for each lot within this urban growth management area as designated on the official urban growth management area map and are based on a dwelling or living unit for residential uses and living unit equivalent for office, commercial, industrial, institutional or other similar uses as defined in FMC 6-501. They are used to fund the cost of constructing facilities to enhance recharge in northeast Fresno. Authority for this project is from FMC Section 6-511.1.



Not Completed



Completed

	Fiscal Year <u>2023</u>	Fiscal Year <u>2024</u>	Fiscal Year <u>2025</u>
Beginning Balance	\$ 15,922	\$ 15,013	\$ 14,230
Fees/Revenue	-	-	-
Interest	291	417	487
Other Revenue & Transfer	-	-	-
Subtotal Balance	16,213	15,430	14,717
Reimbursements	-	-	-
Expenditures	1,200	1,200	1,200
Ending Balance	\$ 15,013	\$ 14,230	\$ 13,517

Fee: Master Fee Schedule (FMC 6-513)

- \$ 1,200 was expended for fund administrative fees.

There are no pending developer reimbursements due from this fund.

Project Title: Recharge Service Area 301-S

Accounting Information

PS Fund Number: 40156

Tyler Sub Fund: 4057

Project Description: Fund established to collect and disburse recharge fees for Recharge Service Area 301-S. These fees are required for each lot within this urban growth management area as designated on the official urban growth management area map and are based on a dwelling or living unit for residential uses and living unit equivalent for office, commercial, industrial, institutional or other similar uses as defined in FMC 6-501. They are used to fund the cost of constructing facilities to enhance recharge in the area. Authority for this project is from FMC Section 6-511.



Not Completed



Completed

	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025
Beginning Balance	\$ 51,368	\$ 50,810	\$ 50,751
Fees/Revenue	-	-	-
Interest	942	1,442	1,771
Other Revenue & Transfer	-	-	-
Subtotal Balance	52,310	52,251	52,522
Reimbursements	-	-	-
Expenditures	1,500	1,500	1,500
Ending Balance	\$ 50,810	\$ 50,751	\$ 51,022

Fee: Master Fee Schedule (FMC 6-513)

- \$ 1,500 was expended for fund administrative fees.

There are no pending developer reimbursements due from this fund.

Project Title: Recharge Service Area 501-S

Accounting Information

PS Fund Number: 40158

Tyler Sub Fund: 4058

Project Description: Fund established to collect and disburse recharge fees for Recharge Service Area 501-S. These fees are required for each lot within this urban growth management area as designated on the official urban growth management area map and are based on a dwelling or living unit for residential uses and living unit equivalent for office, commercial, industrial, institutional or other similar uses as defined in FMC 6-513. They are used to fund the cost of constructing facilities to enhance recharge in the area. Authority for this project is from FMC Section 6-513.



Not Completed



Completed

	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025
Beginning Balance	\$ 786,286	\$ 799,223	\$ 820,599
Fees/Revenue	-	-	-
Interest	14,437	22,876	28,827
Other Revenue & Transfer	-	-	(11,500)
Subtotal Balance	800,723	822,099	837,925
Reimbursements	-	-	-
Expenditures	1,500	1,500	1,500
Ending Balance	\$ 799,223	\$ 820,599	\$ 836,425

Fee: Master Fee Schedule (FMC 6-513)

- \$ 1,500 was expended for fund administrative fees.

There are no pending developer reimbursements due from this fund.

Project Title: Northeast Recharge Facility Fee
(Surface Water Treatment Offsite Improvements)

Accounting Information

PS Fund Number: 40159

Tyler Sub Fund: 4059

Project Description: Fund established for the construction of the offsite improvements for the Surface Water Treatment Facility. The offsite improvements will include: street improvements on Chestnut Ave north of Behymer Ave (approximately 1250'), sewer, water, sidewalk, drive approach, curb return and landscaping. Construction of facility began in fiscal year 2002.



Not Completed



Completed

	Fiscal Year <u>2023</u>	Fiscal Year <u>2024</u>	Fiscal Year <u>2025</u>
Beginning Balance	\$ 37,804	\$ 37,297	\$ 37,152
Fees/Revenue	-	-	-
Interest	693	1,055	1,293
Other Revenue & Transfer	-	-	-
Subtotal Balance	38,497	38,352	38,444
Reimbursements	-	-	-
Expenditures	1,200	1,200	1,200
Ending Balance	\$ 37,297	\$ 37,152	\$ 37,244

Fee: Master Fee Schedule (FMC 6-513)

- \$ 1,200 was expended for fund administrative fees.

There are no pending developer reimbursements due from this fund.

Project Title: Bond Debt Service Area 101-S

Accounting Information

PS Fund Number: 40148

Tyler Sub Fund: 4054

Project Description: Fund established to collect and disburse bond debt service fees for the Surface Water Treatment Plant 101-S. These fees are required for each lot within this urban growth management area as designated on the official urban growth management area map and are calculated by dividing the anticipated costs for the area by the projected demand per unit for such services. They are used solely for the purpose of debt service payments on bonds sold to finance surface water treatment facilities in the service area. Authority for this project is from FMC Section 6-513.



Not Completed



Completed

	Fiscal Year <u>2023</u>	Fiscal Year <u>2024</u>	Fiscal Year <u>2025</u>
Beginning Balance	\$ 551,406	\$ 435,002	\$ 320,905
Fees/Revenue	-	-	-
Interest	10,096	12,403	11,209
Other Revenue & Transfer	(125,000)	(125,000)	(125,000)
Subtotal Balance	436,502	322,405	207,114
Reimbursements	-	-	-
Expenditures	1,500	1,500	1,500
Ending Balance	\$ 435,002	\$ 320,905	\$ 205,614

Fee: Master Fee Schedule (FMC 6-513)

- \$125,000 was transferred out from UGM Bonds Funds to Water Enterprise.
- \$ 1,500 was expended for fund administrative fees.

There are no pending developer reimbursements due from this fund.

Project Title: Bond Debt Service Area 301-S

Accounting Information

PS Fund Number: 40150

Tyler Sub Fund: 4055

Project Description: Fund established to collect and disburse recharge fees for the Wellhead Treatment Area 301-S. These fees are required for each lot within this urban growth management area as designated on the official urban growth management area map and are calculated by dividing the anticipated costs for the area by the projected demand per unit for such services. They are used solely for the purpose of debt service payments on bonds sold to finance wellhead treatment facilities in the service area. Authority for this project is from FMC Section 6-513.



Not Completed



Completed

	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025
Beginning Balance	\$ 304,471	\$ 332,320	\$ 340,324
Fees/Revenue	23,875	-	-
Interest	5,922	9,504	11,949
Other Revenue & Transfer	-	-	-
Subtotal Balance	334,268	341,824	352,273
Reimbursements	-	-	-
Expenditures	1,948	1,500	1,500
Ending Balance	\$ 332,320	\$ 340,324	\$ 350,773

Fee: Master Fee Schedule (FMC 6-513)

- \$1,500 was expended for fund administrative fees.

There are no pending developer reimbursements due from this fund.

Project Title: Bond Debt Service Area 501-S

Accounting Information

PS Fund Number: 40152

Tyler Sub Fund: 4056

Project Description: Fund established to collect and disburse bond debt service fees for Wellhead Treatment and Recharge Area 501-S. These fees are required for each lot within this urban growth management area as designated on the official urban growth management area map and are calculated by dividing the anticipated costs for the area by the projected demand per unit for such services. They are used solely for the purpose of debt service payments on bonds sold to finance wellhead treatment and recharge facilities in the service area. Authority for this project is from FMC Section 6-513.



Not Completed



Completed

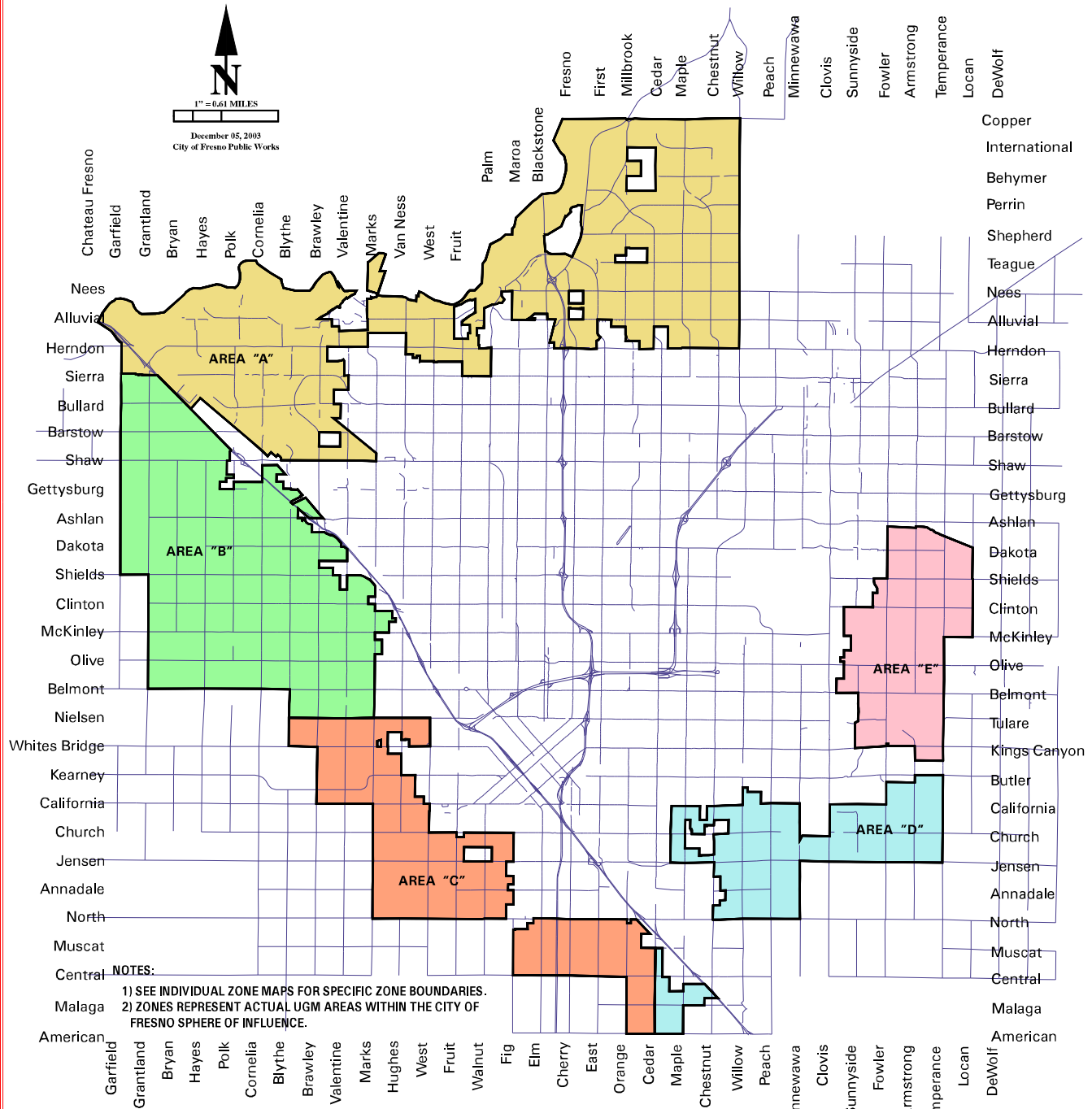
	Fiscal Year <u>2023</u>	Fiscal Year <u>2024</u>	Fiscal Year <u>2025</u>
Beginning Balance	\$ 216,421	\$ 207,578	\$ 200,505
Fees/Revenue	186	-	-
Interest	3,973	5,928	7,034
Other Revenue & Transfer	(11,500)	(11,500)	-
Subtotal Balance	209,080	202,005	207,539
Reimbursements	-	-	-
Expenditures	1,502	1,500	1,500
Ending Balance	\$ 207,578	\$ 200,505	\$ 206,039

Fee: Master Fee Schedule (FMC 6-513)

- \$ 11,500 was transferred out from UGM Bonds Funds to Water Enterprise.
- \$ 1,500 was expended for fund administrative fees.

There are no pending developer reimbursements due from this fund.

WATER TRANSMISSION GRID MAIN SERVICE AREAS



PUBLIC WORKS DEPARTMENT / Technical Services

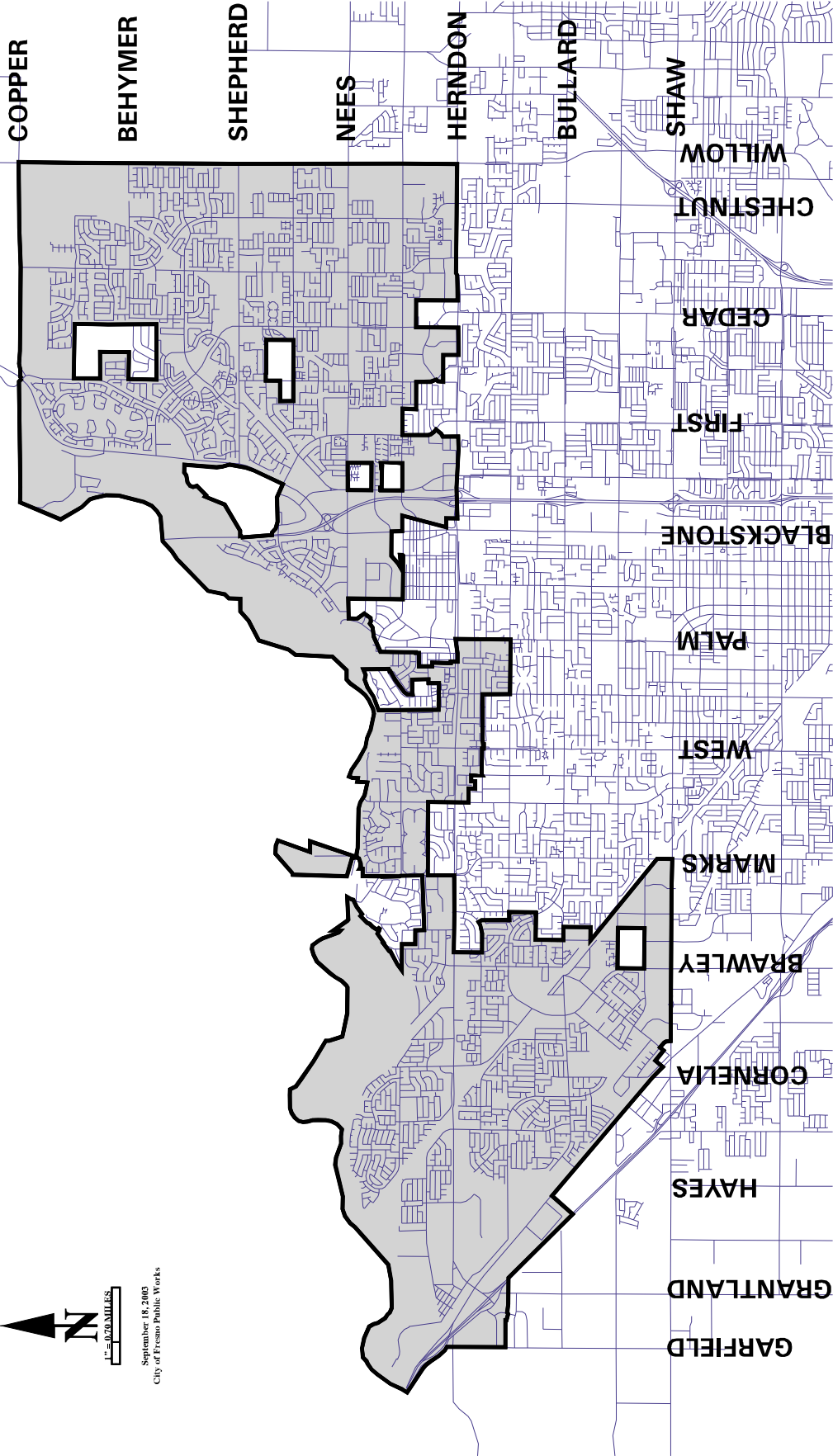
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WATER TRANSMISSION GRID MAIN SERVICE AREA A



September 18, 2003
City of Fresno Public Works



Project Title: UGM Transmission Grid Service Area A

Accounting Information

PS Fund Number: 40140

Tyler Sub Fund: 4049

Project Description: Fund established to collect and disburse fees for the UGM Transmission Grid Service Area A. (See map for boundaries.) These fees are required for each lot within this urban growth management area as designated on the official urban growth management area map and are based on gross acreage for parcels five acres or more and net acreage for less than five acres. They are used to fund the cost of constructing transmission grid mains. Authority for this project is from FMC Section 6-507.



Not Completed



Completed

	Fiscal Year <u>2023</u>	Fiscal Year <u>2024</u>	Fiscal Year <u>2025</u>
Beginning Balance	\$ 41,382	\$ 40,638	\$ 40,289
Fees/Revenue	-	-	-
Interest	758	1,151	618
Other Revenue & Transfer	-	-	-
Subtotal Balance	42,140	41,789	40,906
Reimbursements	-	-	30,000
Expenditures	1,502	1,500	1,502
Ending Balance	\$ 40,638	\$ 40,289	\$ 9,404

Fee: Master Fee Schedule (FMC 6-513)

- \$ 1,502 was expended for fund administrative fees.

There are no pending developer reimbursements due from this fund.

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UGM TRANS GRID SERVICE AREA-A
Fund 40140 Sub Fund 4049
Fiscal Year Ended June 30, 2025

FY25 REIMBURSEMENTS:

Developer Name	UGM Agreement No.	Reimbursement Date	Amount
CENTURY COMMUNITIES	CENT1	10/01/24	30,000.00

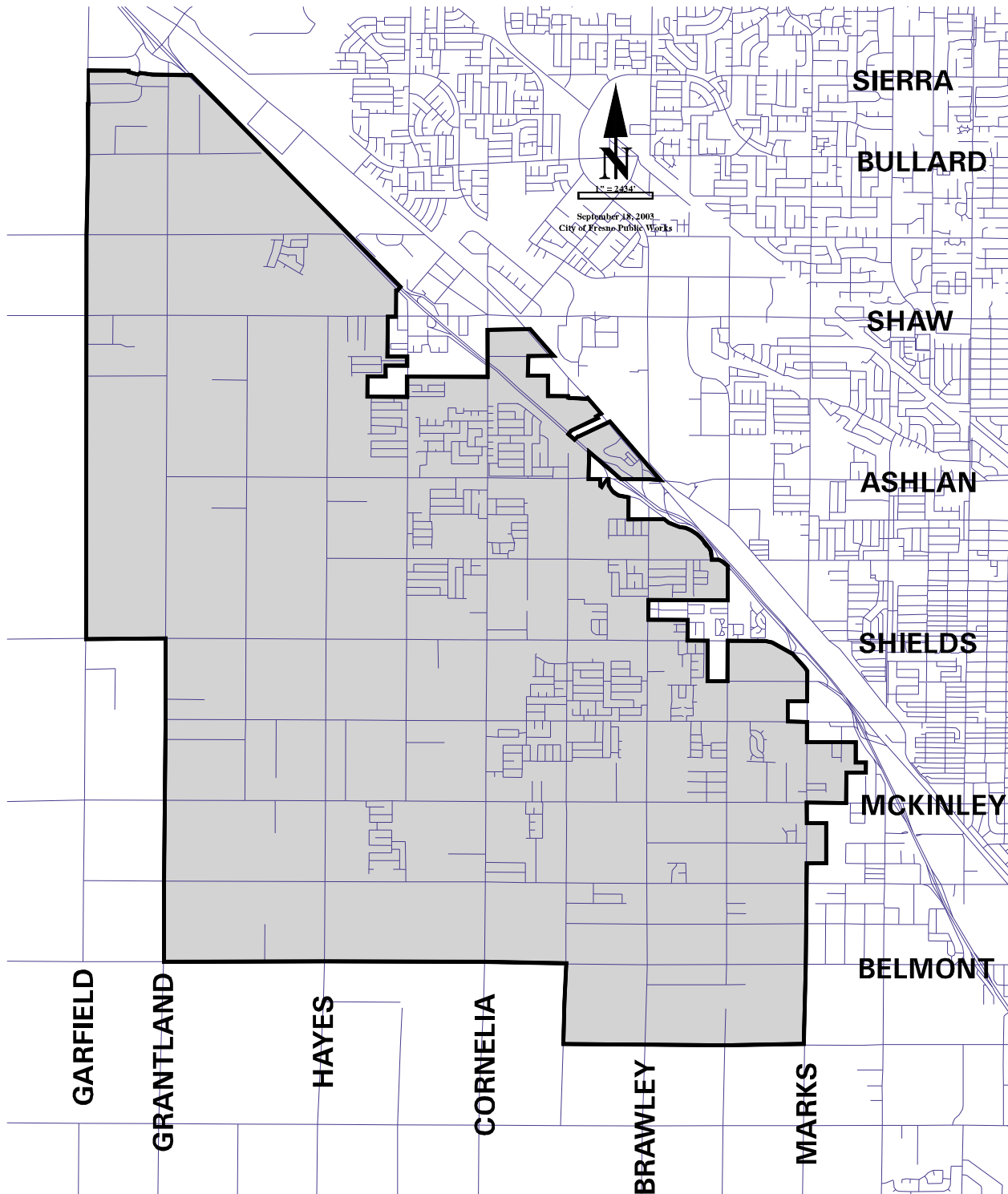
Total FY25 Reimbursements	30,000.00
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PRIORITY OF REMAINING REIMBURSEMENTS:

Developer Name	UGM Agreement No.	Eligibility Date	Remaining Maximum Eligible Reimbursements
CENTURY COMMUNITIES	CENT1	01/04/24	9,122.00

Total Remaining Maximum Eligible Reimbursements	9,122.00
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WATER TRANSMISSION GRID MAIN SERVICE AREA B



PUBLIC WORKS DEPARTMENT / Technical Services

Project Title: UGM Transmission Grid Service Area B

Accounting Information

PS Fund Number: 40141

Tyler Sub Fund: 4050

Project Description: Fund established to collect and disburse fees for the UGM Transmission Grid Service Area B. (See map for boundaries.) These fees are required for each lot within this urban growth management area as designated on the official urban growth management area map and are based on gross acreage for parcels five acres or more and net acreage for less than five acres. They are used to fund the cost of constructing transmission grid mains. Authority for this project is from FMC Section 6-507.



Not Completed



Completed

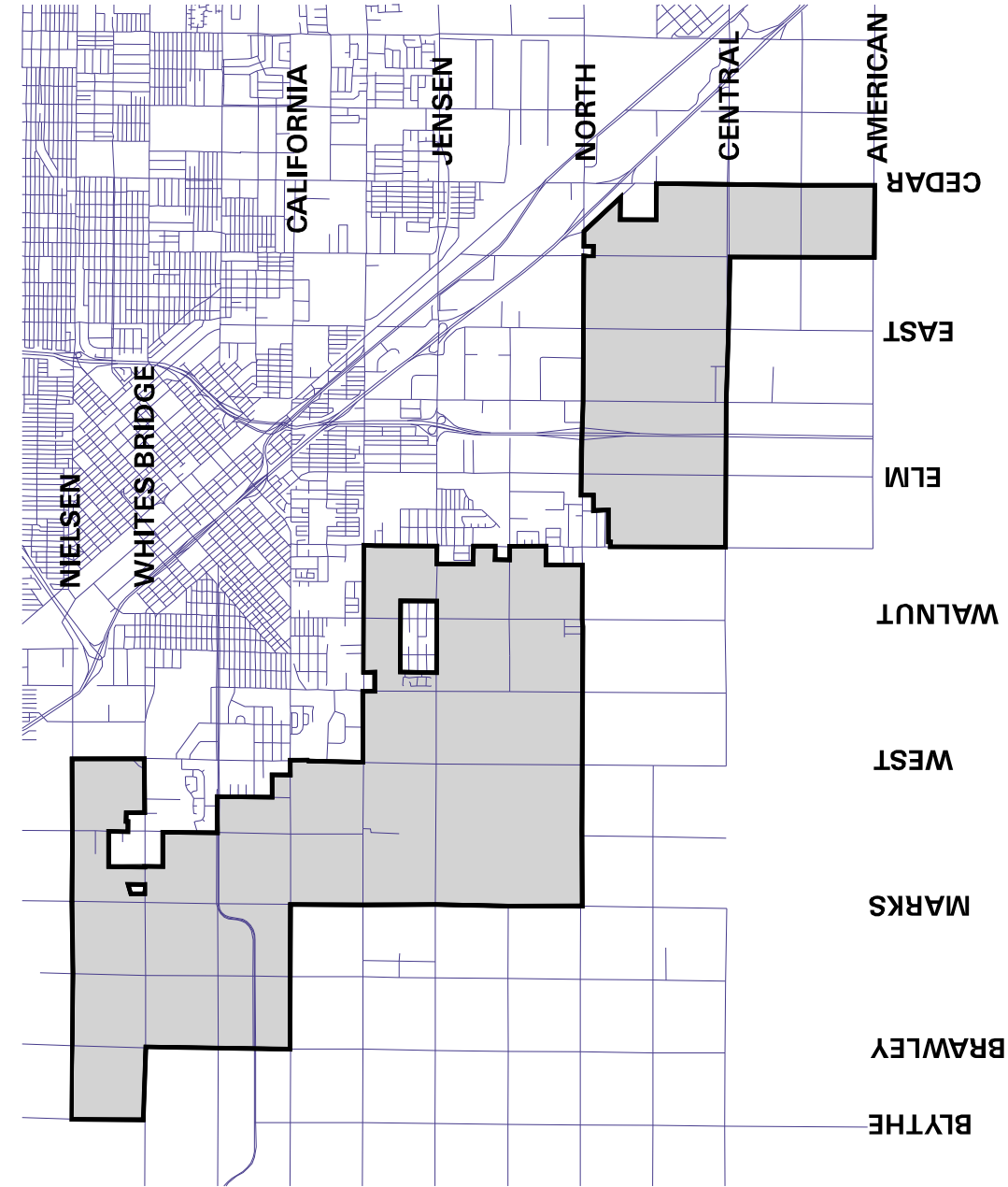
	Fiscal Year <u>2023</u>	Fiscal Year <u>2024</u>	Fiscal Year <u>2025</u>
Beginning Balance	\$ 13,027	\$ 11,881	\$ 10,891
Fees/Revenue	-	-	-
Interest	355	510	594
Other Revenue & Transfer	-	-	-
Subtotal Balance	13,382	12,391	11,486
Reimbursements	-	-	(1,284)
Expenditures	1,501	1,500	1,500
Ending Balance	\$ 11,881	\$ 10,891	\$ 11,270

Fee: Master Fee Schedule (FMC 6-513)

- \$ 1,500 was expended for fund administrative fees.

There are no pending developer reimbursements due from this fund.

WATER TRANSMISSION GRID MAIN SERVICE AREA C



Project Title: UGM Transmission Grid Service Area C

Accounting Information

PS Fund Number: 40142

Tyler Sub Fund: 4051

Project Description: Fund established to collect and disburse fees for the UGM Transmission Grid Service Area C. (See map for boundaries.) These fees are required for each lot within this urban growth management area as designated on the official urban growth management area map and are based on gross acreage for parcels five acres or more and net acreage for less than five acres. They are used to fund the cost of constructing transmission grid mains. Authority for this project is from FMC Section 6-507.



Not Completed



Completed

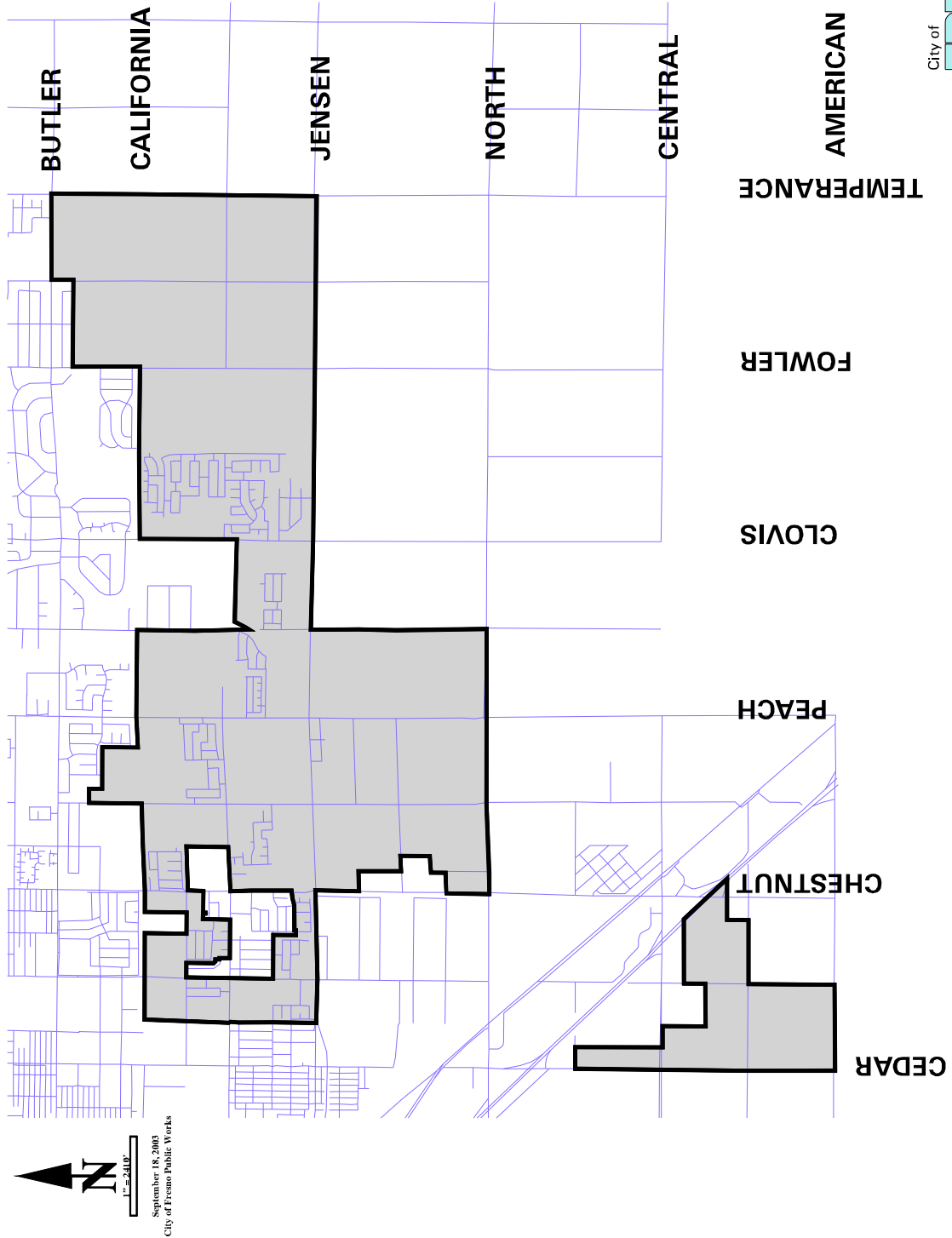
	Fiscal Year <u>2023</u>	Fiscal Year <u>2024</u>	Fiscal Year <u>2025</u>
Beginning Balance	\$ 2,334	\$ 1,150	\$ 1,049
Fees/Revenue	-	-	-
Interest	72	99	119
Other Revenue & Transfer	-	-	-
Subtotal Balance	2,406	1,249	1,168
Reimbursements	1,256	-	-
Expenditures	0	200	200
Ending Balance	\$ 1,150	\$ 1,049	\$ 968


Fee: Master Fee Schedule (FMC 6-513)

- \$200 was expended for fund administrative fees.

There are no pending developer reimbursements due from this fund.

WATER TRANSMISSION GRID MAIN SERVICE AREA D




 1" = 240'
 September 18, 2003
 City of Fresno Public Works

Project Title: UGM Transmission Grid Service Area D

Accounting Information

PS Fund Number: 40143

Tyler Sub Fund: 4052

Project Description: Fund established to collect and disburse fees for the UGM Transmission Grid Service Area D. (See map for boundaries.) These fees are required for each lot within this urban growth management area as designated on the official urban growth management area map and are based on gross acreage for parcels five acres or more and net acreage for less than five acres. They are used to fund the cost of constructing transmission grid mains. Authority for this project is from FMC Section 6-507.



Not Completed



Completed

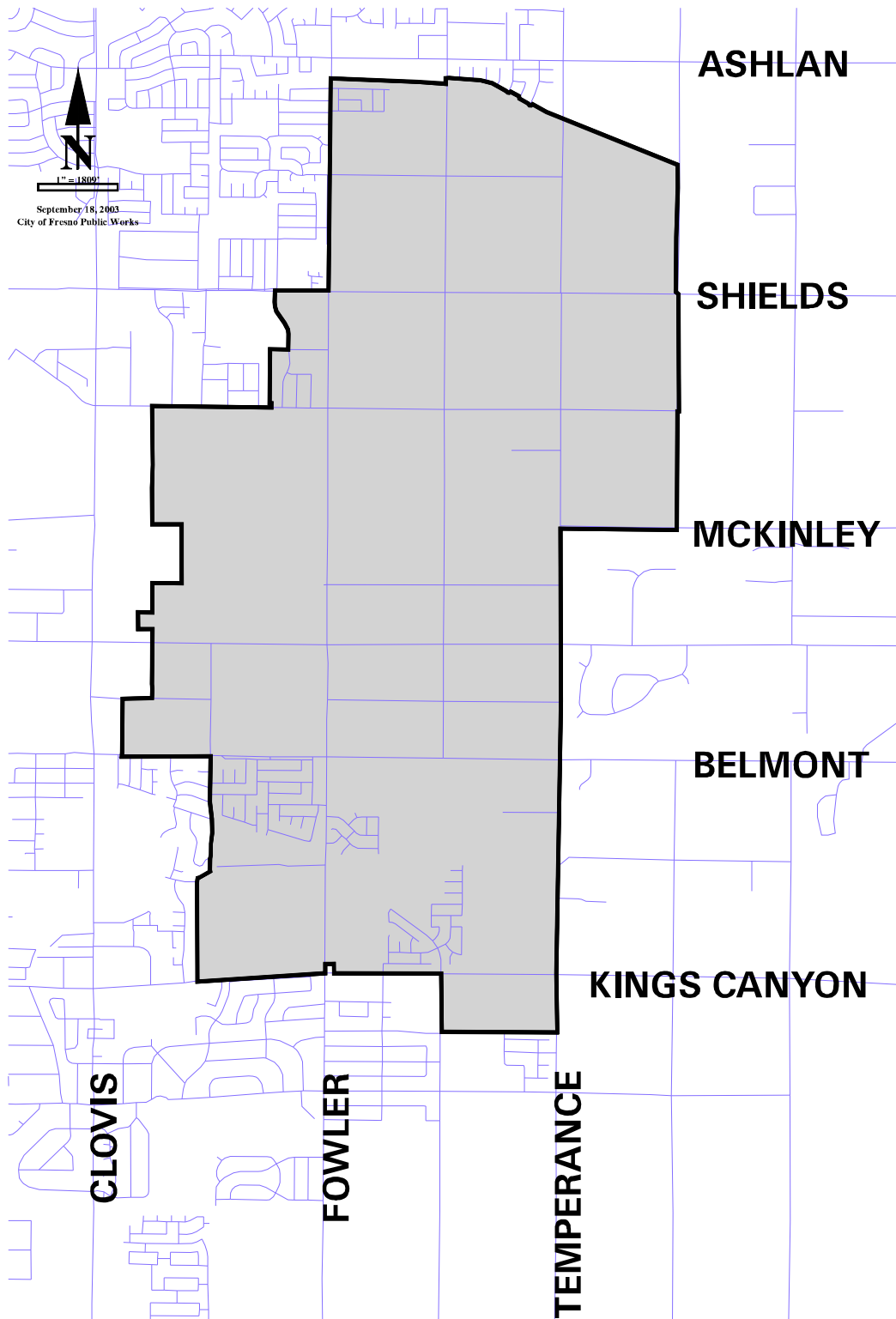
	Fiscal Year <u>2023</u>	Fiscal Year <u>2024</u>	Fiscal Year <u>2025</u>
Beginning Balance	\$ (114,762)	\$ (115,548)	\$ (115,999)
Fees/Revenue	-	-	-
Interest	713	1,050	1,276
Other Revenue & Transfer	-	-	-
Subtotal Balance	(114,048)	(114,498)	(114,723)
Reimbursements	-	-	-
Expenditures	1,500	1,501	1,501
Ending Balance	\$ (115,548)	\$ (115,999)	\$ (116,223)

Fee: Master Fee Schedule (FMC 6-513)

- \$1,501 was expended for fund administrative fees.

There are no pending developer reimbursements due from this fund.

WATER TRANSMISSION GRID MAIN SERVICE AREA E



PUBLIC WORKS DEPARTMENT / Technical Services

Project Title: UGM Transmission Grid Service Area E

Accounting Information

PS Fund Number: 40144

Tyler Sub Fund: 4053

Project Description: Fund established to collect and disburse fees for the UGM Transmission Grid Service Area E. (See map for boundaries.) These fees are required for each lot within this urban growth management area as designated on the official urban growth management area map and are based on gross acreage for parcels five acres or more and net acreage for less than five acres. They are used to fund the cost of constructing transmission grid mains. Authority for this project is from FMC Section 6-507.



Not Completed



Completed

	Fiscal Year <u>2023</u>	Fiscal Year <u>2024</u>	Fiscal Year <u>2025</u>
Beginning Balance	\$ 295,566	\$ 299,492	\$ 306,547
Fees/Revenue	-	-	-
Interest	5,426	8,564	10,762
Other Revenue & Transfer	-	-	-
Subtotal Balance	300,992	308,056	317,309
Reimbursements	-	-	-
Expenditures	1,500	1,509	1,506
Ending Balance	\$ 299,492	\$ 306,547	\$ 315,802

Fee: Master Fee Schedule: (FMC 6-513)

- \$ 1,506 was expended for fund administrative fees.

There are no pending developer reimbursements due from this fund.

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Project Title: Water Capacity Fee

Accounting Information

PS Fund Number: 40202

Tyler Sub Fund: 4011

Project Description: Implementation of a new water capacity fee fund to account for the collection and use of the new fees.



Not Completed



Completed

	Fiscal Year <u>2023</u>	Fiscal Year <u>2024</u>	Fiscal Year <u>2025</u>
Beginning Balance	\$ 13,649,579	\$ 18,801,677	\$ 24,490,919
Fees/Revenue	5,104,007	5,254,596	5,585,301
Interest	285,948	608,505	923,084
Other Revenue & Transfer	-	-	(26)
Subtotal Balance	19,039,534	24,664,777	30,999,278
Reimbursements	53,513	10,261	1,686,627
Expenditures	184,344	163,597	1,402,166
Ending Balance	\$ 18,801,677	\$ 24,490,919	\$ 27,910,485

- \$6,782 was expended for fund administrative fees.
- \$29,465 was expended for 411000012 - ISF Charges.
- \$104 was expended for 411500057 - Water Well Construction.
- \$1,352,223 was expended for 411500211 - Van Ness Divisadero Tuolumne
- \$6,578 was expended for 411500244 - P376 Pump Station Garfield/Ashlan
- \$89 was expended for 411500620 - SCFRF TBD01 SCCD 1st Rspndrs Facilt
- \$6,797 was expended for 411500624 - P376 PW Reimbursement
- \$43 was transferred to other fund.
- \$17 was transferred from other fund.

There are no pending developer reimbursements due from this fund.

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WATER CAPACITY FEE FUND
Fund 40202 Sub Fund 4011
Fiscal Year Ended June 30, 2025

FY25 REIMBURSEMENTS:

Developer Name	UGM Agreement No.	Reimbursement Date	Amount
PARC WEST DEVELOPMENT INC.	Parc1	11/14/24	\$ 493,590.00
PARC WEST DEVELOPMENT INC.	Parc2	01/07/25	\$ 23,930.00
PARC WEST DEVELOPMENT INC.	Parc3	01/30/25	\$ 59,724.39
PARC WEST DEVELOPMENT INC.	Parc4	03/18/25	\$ 1,109,383.00
Total FY25 Reimbursements			<u><u>\$ 1,686,627.39</u></u>

PRIORITY OF REMAINING REIMBURSEMENTS:

Developer Name	UGM Agreement No.	Eligibility Date	Remaining Maximum Eligible Reimbursements
NONE			
Total Remaining Maximum Eligible Reimbursements			<u><u>\$ -</u></u>

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