

## Collection and Use

### Public Image Enhancement Fund (PIE) - Fund 220

Per the City's Municipal Code 18.42.090:

**Public Image Enhancement Fees are to be paid at the time of certificate of occupancy issuance in the following amounts:**

Residential: 0.5% of building the valuation for new development. For an owner-constructed and -occupied single-family residential unit, the first one hundred thousand dollars (\$100,000) of the building valuation is exempt from fee calculations; fees shall be calculated based on valuations greater than one hundred thousand dollars (\$100,000). For all other uses, fees shall include the first one hundred thousand dollars (\$100,000) of the building valuation.

Commercial or industrial: 1.0% of the building valuation over one hundred fifty thousand dollars (\$150,000) for new or remodeled development. Expenditure of fees may only be allotted for public space and right-of-way improvements.

### Statement of Revenues, Expenditures and Changes in Fund Balance

	FY 2021-22
<b>Revenue</b>	
Fees	\$ 128,110
Interest	\$ (8,597)
<b>Total Revenue</b>	<b>\$ 119,514</b>
<b>Expenditures</b>	
Project Planning, Design, Engineering, Support	\$ -
Capital Projects - Including vehicles	\$ -
Other	\$ -
<b>Total Expenditures</b>	<b>\$ -</b>
<b>Revenue Over (Under) Expenditures</b>	<b>\$ 119,514</b>
Fund Balance Beginning of the Year	\$ 448,218
<b>Fund Balance End of the Year</b>	<b>\$ 567,732</b>

## Collection and Use

### Park Development - Fund 270

**Per the City's Municipal Code: 17.36.200:**

**Formula for Park Development Fee payment in lieu of land dedication:**

If there is no park or other recreation facility designated in the general plan to be located either in whole or in part within the division of land to serve the immediate and future needs of the residents thereof, or if the subdivision consists of fifty (50) lots or less, the subdivider shall, in lieu of dedicating land therefor, pay a fee equal to the value of land prescribed for dedication in Section 17.36.190 hereof in an amount determined in accordance with the provisions of Section 17.36.230.

The subdivider may receive a credit of fifty percent (50%) of the value of private open space provided that such space meets the criteria established in Section 17.36.250.

### Statement of Revenues, Expenditures and Changes in Fund Balance

	FY 2021-22
<b>Revenue</b>	
Fees	\$ -
Interest	\$ (3,688)
<b>Total Revenue</b>	<b>\$ (3,688)</b>
<b>Expenditures</b>	
Project Planning, Design, Engineering, Support	\$ -
Capital Projects - Including vehicles	\$ -
Other	\$ -
<b>Total Expenditures</b>	<b>\$ -</b>
<b>Revenue Over (Under) Expenditures</b>	<b>\$ (3,688)</b>
Fund Balance Beginning of Year	\$ 232,714
<b>Fund Balance End of Year</b>	<b>\$ 229,026</b>