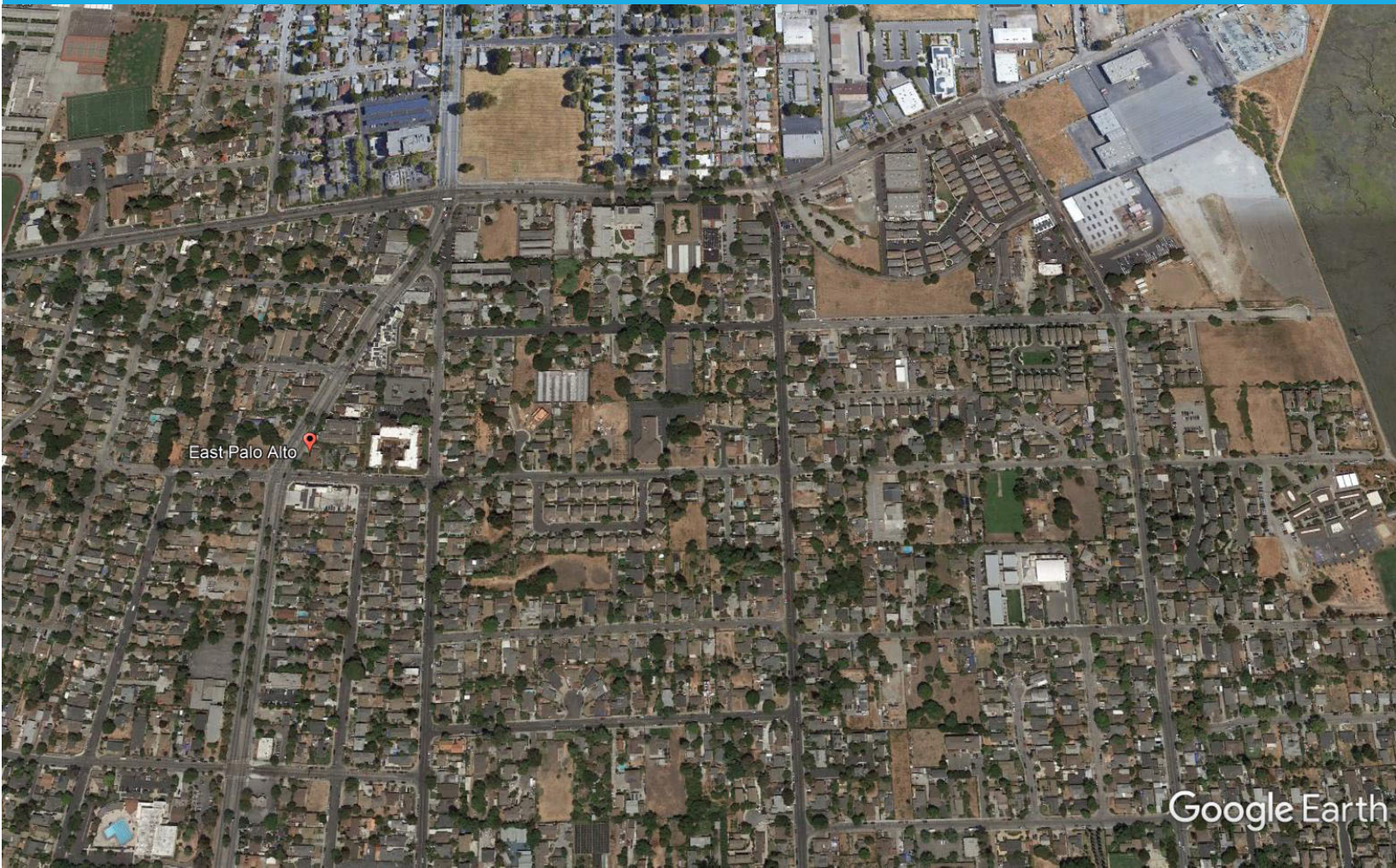


City of East Palo Alto, CA



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Development Impact Fee Report

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Transmittal Letter

December 1, 2025

Honorable Members of the City Council
Citizens of East Palo Alto, California

State law requires any local agency that imposes development impact fees to prepare an annual report providing specific information about those fees. As such, in accordance with the provisions of the California Government Code Section 66006 (b) and 66001 (d), as amended by Assembly Bill (AB) 518 and Senate Bill (SB) 1693, we submit the Development Impact Fee (DIF) Report for the City of East Palo Alto, California for the fiscal year (FY) ended June 30, 2025.

DIFs are charged by local governmental agencies in connection with the approval of development projects. The purpose of these fees is to defray all or a portion of the cost of public facilities related to the development project. The legal requirements for enactment of a DIF program are set forth in Government Code Sections §66000 - 66025 (the "Mitigation Fee Act"). The Mitigation Fee Act is commonly referred to as "AB 1600".

Previously, the City primarily collected fees pursuant to redevelopment agency agreements or statutory development agreements or collected certain in-lieu fees considered zoning-related use restrictions; such fees and collections are not subject to AB 1600 reporting requirements. Since 2014, the City has adopted Affordable Housing Commercial Linkage fees, Water Capacity fees, and fees related to storm drainage, transportation, parks, and public facilities. It is notable the City imposed a two-year water connection moratorium effectively halting development from July 2016 to August 2018.

State law requires the City prepare and make available to the public the DIF Report within 180 days after the last day of each fiscal year. The City Council must consider the acceptance of the annual report at a regularly scheduled public meeting. The information must be made available to the public no fewer than fifteen days prior to the meeting. This report was filed with the City Clerk's office and available for public review on December 1, 2025.

Respectfully submitted,



Tomohito Oku
Finance Director

Legal Requirements for Development Impact Fee Reporting

California Government Code Section 66006(b)

California Government Code Section 66006 (b) defines the specific reporting requirements for local agencies that impose AB 1600 impact fees on new development. Annually, for each separate fund established for the collection and expenditure of impact fees, the local agency shall, within 180 days after the last day of each fiscal year, make available to the public the information shown below for the most recent fiscal year. The applicable page numbers for the location where each item can be found in the report are provided for reference.

- A brief description of the type of fee in the account or fund. (Page 6)
- The amount of the fee. (Page 8)
- The beginning and ending balance of the account or fund. (Page 10)
- The amount collected and interest earned. (Page 10)
- An identification of each public improvement on which fees were expended and the amount of expenditures on each improvement. (Page 11)
- An identification of an approximate date by which the construction of the public improvement will commence if the local agency determines adequate funds have been collected to complete financing on an incomplete public improvement.
 - Not applicable during FY 2024-25
- A description of each interfund transfer or loan made from the account or fund, including the public improvement on which the transferred or loaned fees will be expended, and, in the case of an interfund loan, the date on which the loan will be repaid and the rate of interest that the account or fund will receive on the loan.
 - Not applicable during FY 2024-25
- The amount of refunds made due to adequate funds being collected to complete financing on incomplete public improvements, and the amount of reallocation of funds made due to administrative costs of refunding unexpended revenues exceeding the amount to be refunded.
 - Not applicable during FY 2024-25

California Government Code Section 66001(d)

For all funds established for the collection and expenditure of DIFs, California Government Code Section 66001 (d) has additional requirements. For the fifth fiscal year following the first deposit into the fund and every five years thereafter, the local agency shall make the following findings with respect to that portion of the fund remaining unexpended, whether committed or uncommitted:

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

As required under Government Code Section 66001(d), the City has evaluated the unexpended balance of its Public Facilities Development Impact Fee (DIF) fund that has remained on deposit for more than five years. As of June 30, 2025, the fund includes an unexpended balance of \$1,408 that is reserved for the Police Department Facility Improvement Project. The purpose of this fee—enhancing public safety facilities—maintains a reasonable relationship to the improvements for which it was collected. The total project cost is estimated at approximately \$400,000, with the remaining funding to be provided through the City’s local Capital Improvement Program (CIP) fund. The City anticipates depositing the necessary CIP funds and commencing the project in November 2025.

Capital Improvement Program (CIP)

The State of California Government Code Section 66002 states that local agencies that have developed a fee program may adopt a CIP indicating the approximate location, size, and timing of projects, plus an estimate for the cost of all facilities or improvements to be financed by fees. A formal CIP is recommended, at a minimum, as a five-year plan. The City produces a five-year CIP which helps to maintain and support the City’s General Plan as well as identify infrastructure needed to accommodate the planned development.

Establishment of Reasonable Relationship - Nexus Requirement

Since FY 2014-15, the City has adopted the following DIF:

Affordable Housing Commercial Linkage (Update 2020)

Park and Trails, Transportation Infrastructure, Public Facilities, Storm Drainage (2019)

Water Capacity (2019)

All fees were adopted following a Nexus Study demonstrating that the fees conform to AB 1600 requirements. Specifically, that there is a reasonable relationship between the infrastructure burdens of

development growth and the amount of fee. For information regarding impact fees and related studies please refer to the City's website at: <https://www.cityofepa.org/publicworks/page/city-wide-development-impact-fee-program>.

Adjustments to the fees shall be made annually in accordance with the Engineering News Record Construction Cost Index. The Fee Nexus studies set forth the relationships between contemplated future development, facilities needed to serve future development and the estimated costs of those improvements based on the current General Plan for build-out. Comprehensive updates to the program are completed on an as-needed basis to ensure the program continues to reflect the appropriate fees in relation to updated costs.

Description of Development Impact Fees

- **Affordable Housing Fee – Commercial Development**

To enhance the public welfare by imposing a nonresidential development project Housing Impact Fee whereby developers of nonresidential development projects will mitigate the impacts of their projects on the need for affordable housing by contributing to the supply of housing for households with very low, low, and moderate incomes. Further, to implement the Housing Element by creating a mechanism to provide benefits to the community from new development in the form of affordable housing, thereby helping to meet the needs of all socioeconomic elements of the community as provided in the Housing Element.

- **Parks and Trails Fee**

To provide adequate quality open space – through parks and trails – for the broader public health and quality of life of its citizens and workforce. In addition to providing opportunities for physical activity and interaction with the natural environment, additionally, this fee is to be used to conserve the natural open space resources in the city. The City aims to preserve and protect natural resources such as the Baylands, the shoreline, San Francisquito Creek, and significant tree stands through parks and trails projects.

- **Public Facilities Fee**

To provide a variety of public facilities, including public safety institutions such as police departments, educational amenities, and quality of life services such as libraries and community centers, and governance buildings such as City Hall.

- **Transportation Infrastructure Fee**

To provide public roads and multi-modal streetscape facilities. East Palo Alto aims to provide adequate roads for its citizens and workforce for general transportation and safety. In addition,

constructing sidewalks with street trees, street lighting, benches, and street furniture improves safety, sidewalk space, pedestrian aesthetics, and active transportation.

- **Storm Drainage Fee**

To provide critical infrastructure to prevent flooding of streets during rain events. East Palo Alto aims to improve citywide storm drainage and provide adequate storm drainage for the City and for new development in the Ravenswood Business District (RBD), as stated in the policy directives of the RSP (Goal UTIL-3 and subsequent policies). Due to the specific storm drainage costs associated with the RBD, a specific fee is applied depending upon whether properties are located within the RBD or outside the RBD.

- **Water Capacity Fee**

To recover the costs of water system infrastructure and water supply to ensure that future development does not place a burden on existing customers. To provide new or increased water system infrastructure capacity needs due to new or intensified development. There are two primary components of this fee, the cost of system buy in and the cost of additional water supply assurance from the San Francisco Public Utilities Commission specifically for purpose of serving new development. The two components of the fee are accounted for and reported separately. The buy-in portion of the fee represents the cost of existing and future infrastructure related directly to new development. The supply portion of the fee represents the cost of water right assurances secured exclusively for serving new development.

- **East Palo Alto Sanitary District Sewer Impact Fees**

To ensure new developments contribute to essential infrastructure upgrades, the East Palo Alto Sanitary District charges sewer impact fees based on the number of residential units and projected water usage. These fees are part of a broader development impact fee program that supports sewer and other infrastructure improvements.

FY 2024-25 Fee Schedule

TABLE 1. AFFORDABLE HOUSING FEE

Non-Residential¹
Commercial
\$13.55

1. Fee Per Square Foot

Non-Residential¹
Commercial
\$13.55

1. Fee Per Square Foot

TABLE 2. OTHER FEES

Fee Category	Residential ¹			Non-Residential ²		
	Detached Accessory Dwelling Unit	Single-Family/ Townhouse	Multi-family Housing	Office / Research & Development	Industrial	Retail
Parks and Trails	\$1,995	\$4,987	\$3,435	\$1.40	\$0.55	\$0.92
Public Facilities	\$3,498	\$8,746	\$6,025	\$2.42	\$0.99	\$1.61
Transportation Infrastructure	\$1,138	\$2,845	\$2,142	\$8.84	\$5.76	\$8.84

1. Fee Per Dwelling Unit

2. Fee Per Square Foot

TABLE 3. STORM DRAINAGE FEE

Fee Category	Single-Family ¹		Multi-Family and Non-Residential ²			
	Detached Accessory Dwelling Unit	Single-Family / Townhouse	Multi-family Housing	Office / Research & Development	Industrial	Retail
Storm Drainage (within RBD)	\$2,336	\$5,840		\$146,007		
Storm Drainage (outside RBD)	\$1,351	\$3,379		\$84,467		

1. Fee Per Dwelling Unit

2. Fee Per Impervious Acre

TABLE 4. WATER CAPACITY FEE

Residential ¹		Non-Residential				
Single-Family / Townhouse	Multi-family Housing	3/4 Inch Meter	1 inch Meter	1.5 Inch Meter	2 Inch Meter	Larger ²
\$9,831	\$6,050	\$14,368	\$23,946	\$47,894	\$76,629	\$37.80

1. Fee Per Dwelling Unit

2. Fee Per Anticipated Gallon Per Day

TABLE 5. SANITARY DISTRICT SEWER SERVICE CHARGES

Residential ¹	Commercial and Industrial ²							
Per Dwelling or Living Unit	Restaurants	Educational Facilities	Offices and Churches	Motels/ Hotels	Commercial	Medical	Industrial	Recreational
\$660	10.2042	5.5431	5.5431	6.3528	5.8826	6.3528	6.3528	5.8826

1. Fee Per Dwelling or Living Unit

2. Fee calculated based on each establishment's annual water consumption multiplied by the applicable rate

Fund Balances

Description	Parks and Trails	Public Facilities	Transportation	Storm Drainage Inside RBD
Revenue				
Fees	\$ -	\$ -	\$ -	\$ -
Interest	-	-	-	-
Total Revenue	\$ -	\$ -	\$ -	\$ -
Expenditures	\$ -	\$ -	\$ -	\$ -
Revenue Over (Under) Expenditures	\$ -	\$ -	\$ -	\$ -
Fund Balance Beginning of Year	515,246	921,845	502,365	363,905
Fund Balance End of Year	\$ 515,246	\$ 921,845	\$ 502,365	\$ 363,905

Description	Storm Drainage Outside RBD	Water - Buy In	Water - Supply	Sanitary District Sewer
Revenue				
Fees	\$ -	\$ 44,820	\$ 2,458	\$ -
Interest	-	40,990	-	\$ -
Total Revenue	\$ -	\$ 85,810	\$ 2,458	\$ -
Expenditures	\$ -	\$ 300,000	\$ -	\$ -
Revenue Over (Under) Expenditures	\$ -	\$ (214,190)	\$ 2,458	\$ -
Fund Balance Beginning of Year	334,207	667,995	(4,820,513)	-
Fund Balance End of Year	\$ 334,207	\$ 453,805	\$ (4,818,056)	\$ -

Collection and Use

Parks and Trails Fees

Statement of Revenues, Expenditures and Changes in Fund Balance

Last Five Fiscal Years

Description	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25
Revenue					
Fees	\$ 20,924	\$ 8,779	\$ 4,528	\$ 465,095	\$ 23,068
Interest	189	331	949	16,766	22,904
Total Revenue	\$ 21,113	\$ 9,110	\$ 5,476	\$ 481,861	\$ 45,972
Expenditures	\$ -	\$ -	\$ -	\$ 13,703	\$ 4,862
Revenue Over (Under) Expenditures	\$ 21,113	\$ 9,110	\$ 5,476	\$ 468,158	\$ 41,110
Fund Balance Beginning of Year	11,389	32,502	41,612	47,089	515,246
Fund Balance End of Year	\$ 32,502	\$ 41,612	\$ 47,089	\$ 515,246	\$ 556,356

Five-Year Revenue Test Using First In First Out Method

Revenue Available					
After Expenses:	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25
Current Fiscal Year	\$ 21,113	\$ 9,110	\$ 5,476	\$ 481,861	\$ 45,972
Prior Fiscal Year (2-yr Old Funds)	11,389	21,113	9,110	5,476	481,861
Prior Fiscal Year (3-yr Old Funds)	-	11,389	21,113	9,110	5,476
Prior Fiscal Year (4-yr Old Funds)	-	-	11,389	18,799	9,110
Prior Fiscal Year (5-yr Old Funds)	-	-	-	-	13,937
In Excess of Five Prior Fiscal Years	-	-	-	-	-
Total Revenue Available	\$ 32,502	\$ 41,612	\$ 47,089	\$ 515,246	\$ 556,356

Public Facilities Fees

Statement of Revenues, Expenditures and Changes in Fund Balance

Last Five Fiscal Years

Description	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25
Revenue					
Fees	\$ 43,943	\$ 15,396	\$ 7,940	\$ 815,671	\$ 40,454
Interest	393	653	1,818	29,762	40,965
Total Revenue	\$ 44,336	\$ 16,048	\$ 9,758	\$ 845,433	\$ 81,420
Expenditures	\$ -	\$ -	\$ -	\$ 13,703	\$ 4,862
Revenue Over (Under) Expenditures	\$ 44,336	\$ 16,048	\$ 9,758	\$ 831,730	\$ 76,558
Fund Balance Beginning of Year	19,973	64,309	80,357	90,116	921,845
Fund Balance End of Year	\$ 64,309	\$ 80,357	\$ 90,116	\$ 921,845	\$ 998,403

Five-Year Revenue Test Using First In First Out Method

Revenue Available					
After Expenses:	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25
Current Fiscal Year	\$ 44,336	\$ 16,048	\$ 9,758	\$ 845,433	\$ 81,420
Prior Fiscal Year (2-yr Old Funds)	19,973	44,336	16,048	9,758	845,433
Prior Fiscal Year (3-yr Old Funds)	-	19,973	44,336	16,048	9,758
Prior Fiscal Year (4-yr Old Funds)	-	-	19,973	44,336	16,048
Prior Fiscal Year (5-yr Old Funds)	-	-	-	6,270	44,336
In Excess of Five Prior Fiscal Years	-	-	-	-	1,408
Total Revenue Available	\$ 64,309	\$ 80,357	\$ 90,116	\$ 921,845	\$ 998,403

Transportation Infrastructure Fees

Statement of Revenues, Expenditures and Changes in Fund Balance

Last Five Fiscal Years

Description	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25
Revenue					
Fees	\$ 188,061	\$ 5,103	\$ 2,583	\$ 288,780	\$ 70,911
Interest	1,278	1,702	4,284	17,779	23,327
Total Revenue	\$ 189,339	\$ 6,806	\$ 6,867	\$ 306,560	\$ 94,238
Expenditures	\$ -	\$ -	\$ -	\$ 13,703	\$ 4,862
Revenue Over (Under) Expenditures	\$ 189,339	\$ 6,806	\$ 6,867	\$ 292,856	\$ 89,375
Fund Balance Beginning of Year	6,498	195,836	202,642	209,509	502,365
Fund Balance End of Year	\$ 195,836	\$ 202,642	\$ 209,509	\$ 502,365	\$ 591,740

Five-Year Revenue Test Using First In First Out Method

Revenue Available					
After Expenses:	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25
Current Fiscal Year	\$ 189,339	\$ 6,806	\$ 6,867	\$ 306,560	\$ 94,238
Prior Fiscal Year (2-yr Old Funds)	6,498	189,339	6,806	6,867	306,560
Prior Fiscal Year (3-yr Old Funds)	-	6,498	189,339	6,806	6,867
Prior Fiscal Year (4-yr Old Funds)	-	-	6,498	182,133	6,806
Prior Fiscal Year (5-yr Old Funds)	-	-	-	-	177,271
In Excess of Five Prior Fiscal Years	-	-	-	-	-
Total Revenue Available	\$ 195,836	\$ 202,642	\$ 209,509	\$ 502,365	\$ 591,740

Storm Drainage Inside RBD Fees

Statement of Revenues, Expenditures and Changes in Fund Balance

Last Five Fiscal Years

Description	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25
Revenue					
Fees	\$ 185	\$ 2,933	\$ 1,880	\$ 360,252	\$ -
Interest	6	30	111	11,828	15,873
Total Revenue	\$ 191	\$ 2,963	\$ 1,991	\$ 372,080	\$ 15,873
Expenditures	\$ -	\$ -	\$ -	\$ 13,703	\$ 4,862
Revenue Over (Under) Expenditures	\$ 191	\$ 2,963	\$ 1,991	\$ 358,377	\$ 11,011
Fund Balance Beginning of Year	384	575	3,537	5,529	363,905
Fund Balance End of Year	\$ 575	\$ 3,537	\$ 5,529	\$ 363,905	\$ 374,917

Five-Year Revenue Test Using First In First Out Method

Revenue Available					
After Expenses:	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25
Current Fiscal Year	\$ 191	\$ 2,963	\$ 1,991	\$ 363,905	\$ 15,873
Prior Fiscal Year (2-yr Old Funds)	384	191	2,963	-	359,043
Prior Fiscal Year (3-yr Old Funds)	-	384	191	-	-
Prior Fiscal Year (4-yr Old Funds)	-	-	384	-	-
Prior Fiscal Year (5-yr Old Funds)	-	-	-	-	-
In Excess of Five Prior Fiscal Years	-	-	-	-	-
Total Revenue Available	\$ 575	\$ 3,537	\$ 5,529	\$ 363,905	\$ 374,917

Storm Drainage Outside RBD Fees

Statement of Revenues, Expenditures and Changes in Fund Balance

Last Five Fiscal Years

Description	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25
Revenue					
Fees	\$ 259,678	\$ 9,200	\$ 6,085	\$ 14,984	\$ 27,849
Interest	1,954	2,454	6,236	12,912	15,039
Total Revenue	\$ 261,632	\$ 11,655	\$ 12,321	\$ 27,895	\$ 42,887
Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue Over (Under) Expenditures	\$ 261,632	\$ 11,655	\$ 12,321	\$ 27,895	\$ 42,887
Fund Balance Beginning of Year	20,704	282,337	293,991	306,312	334,207
Fund Balance End of Year	\$ 282,337	\$ 293,991	\$ 306,312	\$ 334,207	\$ 377,094

Five-Year Revenue Test Using First In First Out Method

Revenue Available					
After Expenses:	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25
Current Fiscal Year	\$ 261,632	\$ 11,655	\$ 12,321	\$ 27,895	\$ 42,887
Prior Fiscal Year (2-yr Old Funds)	20,704	261,632	11,655	12,321	27,895
Prior Fiscal Year (3-yr Old Funds)	-	20,704	261,632	11,655	12,321
Prior Fiscal Year (4-yr Old Funds)	-	-	20,704	261,632	11,655
Prior Fiscal Year (5-yr Old Funds)	-	-	-	20,704	261,632
In Excess of Five Prior Fiscal Years	-	-	-	-	20,704
Total Revenue Available	\$ 282,337	\$ 293,991	\$ 306,312	\$ 334,207	\$ 377,094

Water Capacity Fee – Buy In Component

Statement of Revenues, Expenditures and Changes in Fund Balance

Last Five Fiscal Years

Description	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25
Revenue					
Fees	\$ 390,680	\$ 21,007	\$ 13,590	\$ 677,753	\$ 44,820
Interest	444	498	9,024	21,822	40,990
Total Revenue	\$ 391,124	\$ 21,505	\$ 22,614	\$ 699,575	\$ 85,810
Expenditures	\$ -	\$ -	\$ 450,000	\$ 13,703	\$ 300,000
Revenue Over (Under) Expenditures	\$ 391,124	\$ 21,505	\$ (427,386)	\$ 685,872	\$ (214,190)
Fund Balance Beginning of Year	(3,120)	388,004	409,509	(17,877)	667,995
Fund Balance End of Year	\$ 388,004	\$ 409,509	\$ (17,877)	\$ 667,995	\$ 453,805

Five-Year Revenue Test Using First In First Out Method

Revenue Available					
After Expenses:	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25
Current Fiscal Year	\$ 388,003	\$ 21,505	\$ -	\$ 667,995	\$ 85,810
Prior Fiscal Year (2-yr Old Funds)	-	388,003	-	-	367,995
Prior Fiscal Year (3-yr Old Funds)	-	-	-	-	-
Prior Fiscal Year (4-yr Old Funds)	-	-	-	-	-
Prior Fiscal Year (5-yr Old Funds)	-	-	-	-	-
In Excess of Five Prior Fiscal Years	-	-	-	-	-
Total Revenue Available	\$ 388,003	\$ 409,509	\$ -	\$ 667,995	\$ 453,804

Water Capacity Fee – Supply Component

Statement of Revenues, Expenditures and Changes in Fund Balance

Last Five Fiscal Years

Description	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25
Revenue					
Fees	\$ 82,019	\$ 4,408	\$ 8,040	\$ 140,532	\$ 2,458
Interest	-	-	-	-	-
Total Revenue	\$ 82,019	\$ 4,408	\$ 8,040	\$ 140,532	\$ 2,458
Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue Over (Under) Expenditures	\$ 82,019	\$ 4,408	\$ 8,040	\$ 140,532	\$ 2,458
Fund Balance Beginning of Year	(5,055,512)	(4,973,493)	(4,969,085)	(4,961,046)	(4,820,513)
Fund Balance End of Year	\$ (4,973,493)	\$ (4,969,085)	\$ (4,961,046)	\$ (4,820,513)	\$ (4,818,056)

Five-Year Revenue Test Using First In First Out Method

Revenue Available					
After Expenses:	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25
Current Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -
Prior Fiscal Year (2-yr Old Funds)	-	-	-	-	-
Prior Fiscal Year (3-yr Old Funds)	-	-	-	-	-
Prior Fiscal Year (4-yr Old Funds)	-	-	-	-	-
Prior Fiscal Year (5-yr Old Funds)	-	-	-	-	-
In Excess of Five Prior Fiscal Years	-	-	-	-	-
Total Revenue Available	\$ -	\$ -	\$ -	\$ -	\$ -

Affordable Housing Impact Fees

Statement of Revenues, Expenditures and Changes in Fund Balance

No Affordable Housing fees subject to AB 1600 reporting requirements have been collected or expenses incurred through the period ended June 30, 2025.

East Palo Alto Sanitary District Sewer Impact Fees

Statement of Revenues, Expenditures and Changes in Fund Balance

Description	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25
Revenue					
Fees	\$ 606,469	\$ 92,273	\$ 1,621,222	\$ 2,227,645	\$ 64,698
Interest	-	-	-	-	-
Total Revenue	\$ 606,469	\$ 92,273	\$ 1,621,222	\$ 2,227,645	\$ 64,698
Expenditures	\$ 591,622	\$ 44,621	\$ 1,572,401	\$ 2,338,965	\$ -
Revenue Over (Under) Expenditures	\$ 14,847	\$ 47,652	\$ 48,821	\$ (111,320)	\$ 64,698
Fund Balance Beginning of Year	-	14,847	62,499	111,320	-
Fund Balance End of Year	\$ 14,847	\$ 62,499	\$ 111,320	\$ -	\$ 64,698

Five-Year Revenue Test Using First In First Out Method

Revenue Available					
After Expenses:	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25
Current Fiscal Year	\$ 14,847	\$ 62,499	\$ 111,320	\$ -	\$ 64,698
Prior Fiscal Year (2-yr Old Funds)	-	-	-	-	-
Prior Fiscal Year (3-yr Old Funds)	-	-	-	-	-
Prior Fiscal Year (4-yr Old Funds)	-	-	-	-	-
Prior Fiscal Year (5-yr Old Funds)	-	-	-	-	-
In Excess of Five Prior Fiscal Years	-	-	-	-	-
Total Revenue Available	\$ 14,847	\$ 62,499	\$ 111,320	\$ -	\$ 64,698