

City of Orange
Annual Report for Library Facilities Development Fees
For The Year Ended June 30, 2025

I. Findings:

The fee provides for new library facilities and other capital acquisition costs required, incrementally, by new residential development within the City of Orange. The relationship between the fee and the purpose for which it is charged is described in the "City of Orange Library Impact Fee Study", dated April 2, 2003, prepared by Maximus, Inc. the City's 5-year Capital Improvement Plan adopted in June 2025 identifies sources and amounts of funding anticipated to complete financing of incomplete improvements and designates approximate dates on which the funding is expected to be deposited into the fund. Per the California Government Code Section 66001 (d), the City is required to refund the unexpended revenues that are more than the revenues collected in the prior five years less the projected expenditures of future projects. Fund 573 Library Facilities Fees is in compliance and no refunds need to be made. All documents and amendments incorporated herein by reference are on file with the City Clerk's Office. The purpose of this fee is described in Orange Municipal Code 3.50.010.

II. Library Facilities Fee Schedule:

| | Fund 573 |
|--------------|-------------------------------------|
| | <u>Library Facility Fees</u> |
| Fees: | |
| Residential | \$1,370.44/unit |
| Commercial | \$0.080/sq. ft. |

III. Summary of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

| | FY 204-25 | FY 204-25 |
|---------------------------------------|----------------------|-----------------------|
| | Fund 573 | Fund 573 |
| | Library | Library |
| | <u>Budget</u> | <u>Actual</u> |
| Revenues and Transfers In | | |
| Interest on Investments | 11,400 | 25,508 |
| Library Impact Fees | - | 57,020 |
| Admin Fee | - | 1,332 |
| Grant Matching Funds | - | 133,651 |
| Total Revenues | <u>11,400</u> | <u>217,511</u> |
| Expenditures and Transfers Out | | |
| 20461 Main Library Improvements | 725 | 876 |
| 30056 HVAC Replacement - Library | <u>419,331</u> | <u>119,454</u> |
| Total Expenditures | <u>420,056</u> | <u>120,330</u> |
| Net Increase(Decrease) | | 97,181 |
| Beginning Fund Balance | | <u>757,514</u> |
| Ending Fund Balance | | <u><u>854,695</u></u> |

Projected future projects:

| | Estimated Expenditures |
|---|------------------------|
| 20461 Main Library Facility Improvements | 147,906 |
| 20462 Taft Library Facility Improvements | 26,345 |
| 20463 El Modena Library Facility Improvements | 47,875 |
| Total Estimated Expenditures | <u>222,126</u> |