

Attachment 1
 AB1600 Annual Report
 Development Impact Fees
 City of Woodland
 Fiscal Year Ended June 30, 2016

Government Code Section 66006 requires local agencies to submit an annual report detailing the status of development impact fees. The annual report must be made available to the public and presented to the public agency (City Council) within 180 days of the close of a fiscal year.

This report summarizes the following information for each of the development fee programs:

1. A brief description of the fee program.
2. Schedule of fees.
3. Beginning and ending balances of the fee program.
4. Disbursement information.

ANALYSIS

For the fiscal year ended June 30, 2016, fund revenues (development fees, interest income, bond proceeds, etc.) totaled \$5,197,222, while expenditures totaled \$3,583,660.

The table below summarizes annual fee revenues directly relating to impact fees and related project expenditures:

Category	Development Fee Revenues	Other Revenues	Total Revenues	Expenditures	Net Difference
General City	\$ 188,711	\$ 4,770	\$ 193,481	\$ 531,482	\$ (338,001)
Parks & Recreation	\$ 874,416	\$ -	\$ 874,416	\$ 1,869,598	\$ (995,182)
Police	\$ 249,645	\$ (9)	\$ 249,636	\$ 72,475	\$ 177,161
Fire	\$ 283,317	\$ (9)	\$ 283,308	\$ 181,734	\$ 101,574
Library	\$ 11,133	\$ 2,345	\$ 13,478	\$ 89,614	\$ (76,136)
Surface Water	\$ 654,842	\$ 7,033	\$ 661,875	\$ -	\$ 661,875
Storm Drainage	\$ 25,783	\$ (78)	\$ 25,705	\$ 207,081	\$ (181,376)
Roads	\$ 1,310,944	\$ 39,947	\$ 1,350,891	\$ 494,436	\$ 856,455
Water	\$ 125,336	\$ (11)	\$ 125,325	\$ 69,799	\$ 55,526
Wastewater	\$ 1,407,554	\$ 11,553	\$ 1,419,107	\$ 67,441	\$ 1,351,666
Total	\$ 5,131,681	\$ 65,541	\$ 5,197,222	\$ 3,583,660	\$ 1,613,562

FUND 510 - GENERAL CITY DEVELOPMENT

General City Development Fee Description

General City development fees are used to expand/construct City Hall and other general City facilities (including technology improvements/updates) to meet the needs of the increased residential population and increase in commercial enterprises

General City Development Fee Schedule

Category	Basis	Fee
Single Family Residential- Infill	Unit	\$ 854.00
Single Family Residential- Downtown	Unit	\$ 854.00
High-Density Single Family	Unit	\$ 712.00
Age-Restricted Single Family	Unit	\$ 513.00
Multi-family Residential	Unit	\$ 712.00
Age-Restricted Multi-family	Unit	\$ 513.00
Retail	Sq Ft	\$ 0.72
Service	Sq Ft	\$ 0.65
Office	Sq Ft	\$ 0.82
Industrial	Sq Ft	\$ 0.16
Downtown Retail	Sq Ft	\$ 0.72

General City Development Fund Collections & Expenditures

	Fiscal Year				
	2012	2013	2014	2015	2016
Beginning Balance	\$ 2,469,328	\$ 2,348,216	\$ 1,827,996	\$ 1,526,105	1,546,891
REVENUES					
Development Fees	44,773	86,158	109,184	259,307	188,711
Interest Earnings	7,592	4,688	1,234	1,167	4,770
Other Revenue	-	-	-	-	-
Total Revenue	52,365	90,846	110,417	260,474	193,481
EXPENDITURES					
<u>MPFP #</u> <u>Program</u> <u>Title</u>					
City-103 0706 General Plan Update	-	319,966	240,699	167,914	465,882
CITY-106 0837 Resource Management System (EIS)	80,519	53,916	51,445		
CITY-102 0851 Specialized Imagery	3,739				
CITY-6 0857 MPFP Update	-	-	-	-	
CITY-102 7849 Debt Service on VOIP	64,995	47,657	64,995	64,995	48,746
CITY-102 0932 Voice Over Internet Protocol (VOIP)	5,997	-	-	-	
1308 Habitat/Natural Conservation JPA	-	158,587	39,164		
9000 Force Account	18,227	30,940	16,007	6,779	16,854
Total Expenditures	173,477	611,066	412,309	239,688	531,482
Excess(deficiency) revenues	(121,112)	(520,220)	(301,892)	20,786	(338,001)
Total Available Fund Equity at June 30	\$ 2,348,216	\$ 1,827,996	\$ 1,526,105	\$ 1,546,891	\$ 1,208,890

Conclusion: No fees have been held unexpended for more than five years; no refunds required
The fund equity as of June 30, 2016 represents collected fees earmarked for future technology enhancement projects and completion of various studies.

Prior year numbers have been adjusted to tie to audited financials. Often timing of the reporting and receipt of final audit will differ.

FUND 540 - PARK & RECREATION DEVELOPMENT

Park Development Fee Description

Park development fees are used to acquire park land, equipment and to construct or expand a variety of recreational facilities such as sports parks, Community Senior Center, tennis courts and swimming pools as related to the impact of growth on the City.

Park Development Fee Schedule

Spring Lake			OTHER CITY		
Category		Fee	Category	Base	Fee
Single Family Residential- Infill	Unit	\$ 3,902	Single Family Residential- Infill	Unit	\$ 7,094
Single Family Residential- Downtown	Unit	N/A	Single Family Res- Downtown	Unit	\$ 7,094
High-Density Single Family	Unit	\$ 3,251	High-Density Single Family	Unit	\$ 5,910
Age-Restricted Single Family	Unit	\$ 2,340	Age-Restricted Single Family	Unit	\$ 4,255
Multi-family Residential	Unit	\$ 3,251	Multi-family Residential	Unit	\$ 5,910
Age-Restricted Multi-family	Unit	\$ 2,340	Age-Restricted Multi-family	Unit	\$ 4,255

Park Development Fund Collections & Expenditures

	Fiscal Year				
	2012	2013	2014	2015	2016
Beginning Balance	\$ (2,445,712)	\$ (4,646,457)	\$ (6,292,520)	\$ (6,292,520)	(7,655,919)
REVENUES					
Development Fees	55,559	215,573	647,045	524,910	874,416
Interest Earnings	-	-	-	-	-
Other Revenue	-	-	293,314	-	-
Total Revenue	55,559	215,573	940,359	524,910	874,416
EXPENDITURES					
<u>MPFP #</u>	<u>Program</u>	<u>Title</u>			
1115	Comm Center Frontage			23,530	
7914	2005 Bond Debt Service Pymts	1,760,566	1,399,799	477,157	
7919	2007 Bond Debt Service Pymts	439,943	-	-	
7925	2012 Refunding of 2007 Debt	-	402,868	407,960	404,573
7931	2014 Refunding Lease Rev				1,405,821
9000	Force Account	55,796	58,969	55,242	57,398
Total Expenditures	2,256,305	1,861,636	940,359	1,888,308	1,869,598
Excess(deficiency) revenues	(2,200,746)	(1,646,063)	(0)	(1,363,398)	(995,182)
Total Available Fund Equity at June 30	\$ (4,646,457)	\$ (6,292,520)	\$ (6,292,520)	\$ (7,655,919)	\$ (8,651,101)

Conclusion: No fees have been held unexpended for more than five years; no refunds required

Council approved loaning this fund up to \$2M per year to pay debt service on the bonds since the fund's revenue has not been sufficient to cover debt service. Only the amount needed to supplement annual fee revenue is loaned. To date, a total of \$8,656,753 has been loaned from MSE to Park Development.

MSE Loan	2012	\$ 4,646,458
	2013	\$ 1,646,063
	2014	-
	2015	\$ 1,363,398
	2016	\$ 1,000,834

Prior year numbers have been adjusted to tie to audited financials. Often timing of the reporting and receipt of final audit will differ.

FUND 550 - POLICE DEVELOPMENT FUND

Police Development Fee Description

Police development fees are used to expand/construct police service facilities and to acquire equipment related to the impact of growth on the City.

Police Development Fee Schedule

Category	Basis	Fee
Single Family Residential- Infill	Unit	\$ 1,126
Single Family Residential- Downtown	Unit	\$ 1,126
High-Density Single Family	Unit	\$ 939
Age-Restricted Single Family	Unit	\$ 155
Multi-family Residential	Unit	\$ 939
Age-Restricted Multi-family	Unit	\$ 155
Retail	Sq Ft	\$ 0.93
Service	Sq Ft	\$ 0.85
Office	Sq Ft	\$ 1.07
Industrial	Sq Ft	\$ 0.24
Downtown Retail	Sq Ft	\$ 0.93

Police Development Fund Collections & Expenditures

	iscal Year:				
	2012	2013	2014	2015	2016
Beginning Balance	\$ (3,748,239)	\$ (3,809,135)	\$ (3,800,288)	\$ (3,728,330)	\$ (3,456,358)
REVENUES					
Development Fees	39,772	90,066	143,912	341,279	249,645
Interest Earnings	-	-	102	35	(9)
Total Revenue	39,772	90,066	144,014	341,314	249,636
EXPENDITURES					
<u>MPFP #</u>	<u>Program</u>	<u>Title</u>			
0624	Vehicle Purchase		5,000		
0841	Computer Aided Dispatch		96,713	63,955	65,090
9000	Force Account		3,955	12,264	6,838
			4,188	7,385	
Total Expenditures			100,668	81,219	72,055
Excess(deficiency) revenues	(60,896)	8,847	71,959	271,972	177,161
Total Available Fund Equity at June 30	<u>\$(3,809,135)</u>	<u>\$(3,800,288)</u>	<u>\$(3,728,330)</u>	<u>\$(3,456,358)</u>	<u>\$(3,279,197)</u>

Conclusion: No fees have been held unexpended for more than five years; no refunds required

Note: Beginning in FY2012, the Total Fund Equity will not match the CAFR due to a large transfer in from another fund (\$1,925,837). This transfer was done for financial accounting purposes and is considered a long term loan to the Police Development Fund.

Prior year numbers have been adjusted to tie to audited financials. Often timing of the reporting and receipt of final audit will differ.

FUND 560 - FIRE DEVELOPMENT FUND

Fire Development Fee Description

Fire development fees are used to expand/construct fire service facilities and to acquire equipment related to the impact of growth on the City.

Fire Development Fee Schedule

Category	Basis	Fee
Single Family Residential- Infill	Unit	\$ 1,317
Single Family Residential- Downtown	Unit	\$ 1,317
High-Density Single Family	Unit	\$ 986
Age-Restricted Single Family	Unit	\$ 1,065
Multi-family Residential	Unit	\$ 986
Age-Restricted Multi-family	Unit	\$ 796
Retail	Sq Ft	\$ 0.86
Service	Sq Ft	\$ 0.80
Office	Sq Ft	\$ 0.92
Industrial	Sq Ft	\$ 0.44
Downtown Retail	Sq Ft	\$ 0.86

Fire Development Fund Collections & Expenditures

	Fiscal Year						
	2011	2012	2013	2014	2015	2016	
Beginning Balance	\$ (169,624)	\$ (367,501)	\$ (680,803)	\$ (880,000)	\$ (762,893)	\$ (603,143)	
REVENUES							
Development Fees	136,553	30,385	85,707	166,169	341,279	283,317	
Interest Earnings	4,832			99	35	(9)	
Total Revenue	141,385	30,385	85,707	166,268	341,314	283,308	
EXPENDITURES							
<u>MPFP #</u>	<u>Program</u>	<u>Title</u>					
	9000	Force Account	46,425	49,874	52,684	49,161	49,161
	7931	2014 Refunding of Lease Rev					132,403
	7914	2005 Cap Project Debt Service	292,837	293,813	232,220		
Total Expenditures			339,262	343,688	284,904	49,161	181,564
Excess(deficiency) revenues over expenditures			(197,877)	(313,302)	(199,197)	117,107	159,750
Total Available Fund Equity at June 30	\$ (367,501)	\$ (680,803)	\$ (880,000)	\$ (762,893)	\$ (603,143)	\$ (501,569)	

Conclusion: No fees have been held unexpended for more than five years; no refunds required

Prior year numbers have been adjusted to tie to audited financials. Often timing of the reporting and receipt of final audit will differ.

FUND 570 - LIBRARY DEVELOPMENT FUND

Library Development Fee Description

Library development fees are used to expand/construct library facilities and to acquire equipment related to the impact of growth on the City.

Library Development Fee Schedule

Category	Basis	Fee
Single Family Residential- Infill	Unit	\$ 52
Single Family Residential- Downtown	Unit	\$ 52
High-Density Single Family	Unit	\$ 44
Age-Restricted Single Family	Unit	\$ 33
Multi-family Residential	Unit	\$ 44
Age-Restricted Multi-family	Unit	\$ 33
Retail	Sq Ft	\$ 0.01
Service	Sq Ft	\$ 0.01
Office	Sq Ft	\$ 0.01
Industrial	Sq Ft	\$ -
Downtown Retail	Sq Ft	\$ 0.01

Library Development Fund Collections & Expenditures

	Fiscal Year				
	2012	2013	2014	2015	2016
Beginning Balance	\$ 992,099	\$ 912,754	\$ 835,838	\$ 769,665	\$ 690,576
REVENUES					
Development Fees	12,391	17,175	6,250	10,964	11,133
Interest Earnings	2,966	2,073	573	496	2,345
Total Revenue	15,357	19,248	6,823	11,461	13,478
EXPENDITURES					
<u>MPFP #</u> <u>Program</u> <u>Title</u>					
9000 Force Account	9,188	9,335	2,587	6,067	6,107
LIB-3 9445 Library Collection Material	85,513	86,829	70,409	84,483	83,507
Total Expenditures	94,702	96,164	72,996	90,550	89,614
Excess(deficiency) revenues over expenditures	(79,345)	(76,916)	(66,173)	(79,089)	(76,136)
Total Available Fund Equity at June 30	\$ 912,754	\$ 835,838	\$ 769,665	\$ 690,576	\$ 614,440

Conclusion: No fees have been held unexpended for more than five years; no refunds required.
The fund equity as of June 30, 2016 represents collected fees that are earmarked for future library projects

Prior year numbers have been adjusted to tie to audited financials. Often timing of the reporting and receipt of final audit will differ.

FUND 580 - SURFACE WATER DEVELOPMENT FUND

Surface Water Development Fee Description

Surface Water Development fees are used to finance part of the capital improvements including surface water rights and treatment facilities needed to provide treated water to the new customer growth in the City.

Surface Water Development Fee Schedule

All Users (by meter size)				
Meter Size	Weight Factor	Calculated Fee	Admin Fee	
1"	1.0	\$ 2,950	\$ 22	
1 1/2"	2.0	\$ 5,900	\$ 44	
2"	3.2	\$ 9,440	\$ 71	
3"	6.0	\$ 17,700	\$ 133	
4"	10.0	\$ 29,500	\$ 221	
6"	20.0	\$ 59,000	\$ 443	
8"	32.0	\$ 94,400	\$ 708	

Surface Water Development Fund Collections & Expenditures

	Fiscal Year 2012	Fiscal Year 2013	Fiscal Year 2014	Fiscal Year 2015	Fiscal Year 2016
Beginning Balance**	\$ -	\$ 40,255	\$ 203,739	\$ 648,618	\$ 1,180,436
REVENUES					
Development Fees	40,125	162,979	444,400	530,971	654,842
Interest Earnings	130	505	478	848	7,033
Total Revenue	40,255	163,484	444,879	531,819	661,875
EXPENDITURES					
<u>MPFP #</u> <u>Program</u> <u>Title</u>					
Total Expenditures	-	-	-	-	-
Excess(deficiency) revenues over expenditures	40,255	163,484	444,879	531,819	661,875
Total Available Fund Equity at June 30	\$ 40,255	\$ 203,739	\$ 648,618	\$ 1,180,436	\$ 1,842,311

**The Surface Water Development Fee was adopted by Council on June 21, 2011. There was no beginning balance as of July, 1, 2011

Conclusion: No fees have been held unexpended for more than five years; no refunds required

Prior year numbers have been adjusted to tie to audited financials. Often timing of the reporting and receipt of final audit will differ.

FUND 581 - STORM DRAIN DEVELOPMENT FUND

Storm Drain Development Fee Description

Storm Drain development fees are used to expand/construct drainage facilities to maintain adequate drainage throughout the City by reducing the impacts of new development. The impact fee for Storm Drain is calculated by "fee area" so that each part of the City will be responsible for the fees specifically required to meet the expansion needs in that area.

Storm Drain Development Fee Schedule

	<u>Residential fee per acre</u>		<u>Non-Residential</u>	
	<u>Single-Family</u>	<u>Multifamily</u>	<u>Commercial</u>	<u>Schools</u>
Area E1	\$8,979	\$13,469	\$14,366	\$1,269
Area E2	\$7,692	\$11,538	\$12,307	\$9,653
Area E3	\$5,665	\$8,498	\$9,064	\$7,110
Area E4	\$5,906	\$8,859	\$9,450	\$7,412
Area E5	\$2,210	\$3,315	\$3,536	\$2,774
Area E6	\$1,599	\$2,399	\$2,558	\$2,007
Area N1	\$43,542	\$65,313	\$69,667	\$54,645
Area N2	\$37,500	\$56,250	\$60,000	\$47,063
Area S6a	\$11,561	\$17,342	\$18,498	\$14,509
Area S6b	\$11,428	\$17,142	\$18,285	\$14,342

Storm Drain Development Fund Collections & Expenditures

	Cal Y				
	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Beginning Balance**	\$ (1,116,224)	\$ (1,254,322)	\$ (1,395,673)	\$ (1,523,257)	\$ (1,642,474)
REVENUES					
Development Fees	35,262	46,501	60,165	68,236	25,783
Interest Earnings	-	-	904	308	(78)
Other Revenue	-	-	-	-	-
Developer In Lieu	22,426	20,959	12,494	15,276	-
Total Revenue	57,688	67,460	73,562	83,819	25,705
EXPENDITURES					
<u>MPFP #</u>	<u>Program</u>	<u>Title</u>			
	0931	Storz Pond	2,791	4,427	5,095
	9000	Force Account	192,995	204,384	196,050
Total Expenditures			195,786	208,811	201,146
Excess(deficiency) revenues over expenditures	(138,098)	(141,351)	(127,584)	(119,217)	(181,376)
Total Available Fund Equity at June 30	<u>\$ (1,254,322)</u>	<u>\$ (1,395,673)</u>	<u>\$ (1,523,257)</u>	<u>\$ (1,642,474)</u>	<u>\$ (1,823,850)</u>

** Beginning balance does not include long-term advance of pre-1991 fungible monies to the Storm Drain Enterprise Fund (\$2,101,099). These monies are not subject to the requirements of AB1600 and are not available for spending.

Conclusion: No fees have been held unexpended for more than five years; no refunds required

Prior year numbers have been adjusted to tie to audited financials. Often timing of the reporting and receipt of final audit will differ.

FUND 582 - ROAD DEVELOPMENT FUND

Road Development Fee Description

Road Development fees are used to expand/construct streets, roads, interchanges, studies, signals and other projects related to the impact of expansion on the City.

Road Development Fee Schedule

Category	Basis	Fee
Single Family Residential- Infill	Unit	\$ 5,694
Single Family Residential- Downtown	Unit	\$ 4,154
High-Density Single Family	Unit	\$ 4,154
Age-Restricted Single Family	Unit	\$ 1,633
Multi-family Residential	Unit	\$ 4,154
Age-Restricted Multi-family	Unit	\$ 514
Retail	Sq Ft	\$ 6.96
Service	Sq Ft	\$ 5.03
Office	Sq Ft	\$ 4.90
Industrial	Sq Ft	\$ 2.81
Downtown Retail	Sq Ft	\$ 5.03

Road Development Fund Collections & Expenditures

	2012	2013	Fiscal Year		
			2014	2015	2016
Beginning Balance	\$ (2,820,459)	\$ (3,176,575)	\$ (3,854,110)	\$ (3,768,100)	(2,457,705)
REVENUES					
Development Fees	173,343	415,596	759,986	1,731,943	1,310,944
Interest Earnings	-	-	610	208	(53)
Other Revenue	38,028	-	69,847	40,000	40,000
Total Revenue	211,371	415,596	830,442	1,772,150	1,350,891
EXPENDITURES					
<u>MPFP #</u>	<u>Program</u>	<u>Title</u>			
NTS-28	0004	Lemen/North/East Realign	90,244	149,486	-
IGS-100	0006	1-5/113 Phase 2	10,846	4,362	1,883
TES-100	0228	Traffic Engineering Serv	29,760	8,092	13,660
IGS-1	0301	Signal at I-5/102	-	-	6,120
SW-1A/B	0407	Widening & Recon Kentucky	-	-	-
TSM-202	1127	Main St/Cleveland Signal Intersection	2,614	702	73
SW-2	1301	Gibson Frontage Improvements	-	132,157	497
NTS-33	1304	Parkside Reimbursement	-	338,000	368
NTS-33	1306	Safe Routes to School	-	6,962	-
	9000	Force Account	421,578	453,012	300,274
TP-3	9524	Planning/Analysis Studies	6,344	304	18,843
IGS-1	9724	I-5/CR 102 Interchange	4,955	54	423,882
NTS-33	9801	NTS E.GUM & MATMOR	1,145	-	12,453
Total Expenditures	567,487	1,093,131	744,433	461,755	494,436
Excess(deficiency) revenues over expenditures	(356,115)	(677,535)	86,010	1,310,395	856,455
Total Available Fund Equity at June 30	<u>\$(3,176,575)</u>	<u>\$(3,854,110)</u>	<u>\$(3,768,100)</u>	<u>\$(2,457,705)</u>	<u>\$(1,601,250)</u>

Conclusion: No fees have been held unexpended for more than five years; no refunds required

Prior year numbers have been adjusted to tie to audited financials. Often timing of the reporting and receipt of final audit will differ.

FUND 584 - WATER DEVELOPMENT FUND

Water Development Fee Description

Water Development fees are used to build new capacity in the water infrastructure system as related to the impact of growth on the City.

Water Development Fee Schedule

Category	Basis	Fee
Single Family Residential- Infill	Unit	\$ 567
Single Family Residential- Downtown	Unit	\$ 567
High-Density Single Family	Unit	\$ 348
Age-Restricted Single Family	Unit	\$ 341
Multi-family Residential	Unit	\$ 348
Age-Restricted Multi-family	Unit	\$ 277
Retail	Sq Ft	\$ 0.14
Service	Sq Ft	\$ 0.15
Office	Sq Ft	\$ 0.10
Industrial	Sq Ft	\$ 0.14
Downtown Retail	Sq Ft	\$ 0.14

Water Development Fund Collections & Expenditures

	Fiscal Year				
	2012	2013	2014	2015	2016
Beginning Balance**	\$ 1,083,407	\$ 1,035,430	\$ 1,000,123	\$ 1,000,178	\$ 1,051,162
REVENUES					
Development Fees	18,487	38,736	69,730	120,740	125,336
Interest Earnings	3,509	-	124	42	(11)
Total Revenue	21,996	38,736	69,854	120,783	125,325
EXPENDITURES					
<u>MPFP #</u> <u>Program</u> <u>Title</u>					
WTR-9 0101 County Well Acquisition	-	-	-	-	-
WTR-139 0807 Surface Water Project	-	-	-	-	-
9000 Force Account	69,973	74,043	69,799	69,799	69,799
Total Expenditures	69,973	74,043	69,799	69,799	69,799
Excess(deficiency) revenues over expenditures	(47,977)	(35,307)	55	50,983	55,526
Total Available Fund Equity at June 30	\$ 1,035,430	\$ 1,000,123	\$ 1,000,178	\$ 1,051,162	\$ 1,106,688

** Beginning balance does not include long-term advance of pre-1991 fungible monies to the Storm Drain Enterprise Fund (\$2,286,342). These monies are not subject to the requirements of AB1600 and are not available

Conclusion: No fees have been held unexpended for more than five years; no refunds required

Note: Beginning in FY2012, the Total Fund Equity will not match the CAFR due to a large transfer out to Fund 581 (\$1,085,372). This transfer was done for financial accounting purposes and is considered a long term loan from the Water Development Fund.

Prior year numbers have been adjusted to tie to audited financials. Often timing of the reporting and receipt of final audit will differ.

FUND 585 - WASTEWATER DEVELOPMENT FUND

Wastewater Development Fee Description

Wastewater Development fees are used to expand/construct wastewater facilities and to acquire equipment related to the impact of growth on the City.

Wastewater Development Fee Schedule

<u>Category</u>	<u>Basis</u>	<u>Fee</u>
Single Family Residential- Infill	Unit	\$ 6,179
Single Family Residential- Downtown	Unit	\$ 9,179
High-Density Single Family	Unit	\$ 5,151
Age-Restricted Single Family	Unit	\$ 3,708
Multi-family Residential	Unit	\$ 5,151
Age-Restricted Multi-family	Unit	\$ 3,708
Retail	Sq Ft	\$ 3.04
Service	Sq Ft	\$ 3.80
Office	Sq Ft	\$ 2.53
Industrial	Sq Ft	\$ 2.83
Downtown Retail	Sq Ft	\$ 3.04

Wastewater Development Fund Collections & Expenditures

	<u>Fiscal Year</u>				
	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Beginning Balance**	\$ (9,504,462)	\$ (10,713,945)	\$ (12,070,426)	\$ (11,842,247)	\$ (10,395,678)
REVENUES					
Development Fees	170,644	423,417	1,286,527	1,512,651	1,407,554
Interest Earnings	-	-	459	1,360	11,553
Refunds***	-	-	-	-	-
Total Revenue	170,644	423,417	1,286,986	1,514,010	1,419,107
EXPENDITURES					
<u>MPFP #</u> <u>Program</u> <u>Title</u>					
7908 2002 Refunding Bond	948,023	1,205,435	489,568	-	0
7916 2005 Cap Projects Debt Service	364,428	502,886	501,799	-	0
9000 Force Account	67,676	71,577	67,441	67,441	67,441
Total Expenditures	1,380,127	1,779,898	1,058,808	67,441	67,441
Excess(deficiency) revenues over expenditures	(1,209,482)	(1,356,481)	228,178	1,446,569	1,351,666
Total Available Fund Equity at June 30	\$ (10,713,945)	\$ (12,070,426)	\$ (11,842,247)	\$ (10,395,678)	\$ (9,044,012)

** Beginning balance does not include long-term advance of pre-1991 fungible monies to the Storm Drain Enterprise Fund(\$2,427,320). These monies are not subject to the requirements of AB1600 and are not available for spending.

Conclusion: No fees have been held unexpended for more than five years; no refunds required other than noted above.

Prior year numbers have been adjusted to tie to audited financials. Often timing of the reporting and receipt of final audit will differ.