

Attachment 1
 AB1600 Annual Report
 Development Impact Fees
 City of Woodland
 Fiscal Year Ended June 30, 2020

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.
5. Findings regarding the continuing need for unexpended funds, if any.

Citywide Major Project Financing Plan (MPFP) Impact Fees

For the fiscal year ended June 30, 2020, fund revenues (development fees, interest income, bond proceeds, etc.) totaled \$9,713,107, while expenditures totaled \$4,757,841.

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

Category	Beginning Fund Balance (Deficit)	Development Fee Revenues	Other Revenues	Total Revenues	Expenditures	Net Difference	Ending Fund Balance (Deficit)
General City	\$ 1,389,946	\$ 292,860	\$ -	\$ 292,860	\$ 19,868	\$ 272,992	\$ 1,662,938
Parks & Recreation	\$ (9,806,109)	\$ 1,420,753	\$ 25	\$ 1,420,778	\$ 1,446,901	\$ (26,123)	\$ (9,832,232)
Police	\$ (2,621,326)	\$ 239,178	\$ -	\$ 239,178	\$ 67,465	\$ 171,713	\$ (2,449,613)
Fire	\$ (59,468)	\$ 964,523	\$ -	\$ 964,523	\$ 171,564	\$ 792,959	\$ 733,491
Library	\$ 409,504	\$ 165,126	\$ -	\$ 165,126	\$ 86,079	\$ 79,047	\$ 488,552
Surface Water	\$ 5,880,808	\$ 1,522,703	\$ -	\$ 1,522,703	\$ 46,619	\$ 1,476,084	\$ 7,356,892
Storm Drainage	\$ (2,307,010)	\$ 246,757	\$ -	\$ 246,757	\$ 409,238	\$ (162,481)	\$ (2,469,491)
Roads	\$ 1,612,181	\$ 2,783,155	\$ -	\$ 2,783,155	\$ 548,455	\$ 2,234,700	\$ 3,846,881
Wastewater	\$ (13,957,076)	\$ 2,078,027	\$ -	\$ 2,078,027	\$ 1,961,652	\$ 116,375	\$ (13,840,701)
Total	\$ (19,458,549)	\$ 9,713,082	\$ 25	\$ 9,713,107	\$ 4,757,841	\$ 4,955,266	\$ (14,503,283)

Spring Lake Infrastructure Fees (SLIF)

The majority of SLIF revenues are "paid" through use of fee credits allocated to developers either through issuance of Community Facilities District (CFD) Debt, cash advanced by developers, or from construction of infrastructure. "Fund Balances" do not necessarily reflect cash available in each of these funds, but rather an accounting of fees "collected" and projects built. As of June 30, 2020 \$12,784,254 in unused fee credits remained in developer accounts with the City

Category	Beginning Fund Balance (Deficit)	Development Fee Revenues	Other Revenues	Total Revenues	Expenditures	Net Difference	Ending Fund Balance (Deficit)
Parks	\$ 1,249,802	\$ 2,476,083	\$ -	\$ 2,476,083	\$ 2,176,310	\$ 299,773	\$ 1,549,575
Storm Drain	\$ 13,246,297	\$ 3,140,159	\$ -	\$ 3,140,159	\$ 6,215,846	\$ (3,075,687)	\$ 10,170,610
Roads	\$ 14,092,563	\$ 6,057,907	\$ -	\$ 6,057,907	\$ 192,155	\$ 5,865,752	\$ 19,958,315
Water	\$ 2,004,714	\$ 672,358	\$ -	\$ 672,358	\$ -	\$ 672,358	\$ 2,677,072
Sewer	\$ 4,317,064	\$ 866,478	\$ -	\$ 866,478	\$ -	\$ 866,478	\$ 5,183,542
Fire	\$ 358,446	\$ 250,419	\$ -	\$ 250,419	\$ -	\$ 250,419	\$ 608,865
Total	\$ 35,268,886	\$ 13,463,404	\$ -	\$ 13,463,404	\$ 8,584,311	\$ 4,879,093	\$ 40,147,979

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. Completion of studies including the General Plan and Zoning Updates also belong to this fee category.

General City Development Fee Schedule

Category	Basis	Fee
Single Family Residential- Spring Lake	Unit	\$ 868.00
Single Family Residential- Infill	Unit	\$ 868.00
Single Family Residential - Greenfield	Unit	\$ 868.00
Multi-family Residential- Spring Lake	Unit	\$ 652.00
Multi-family Residential - Greenfield	Unit	\$ 652.00
Multi-family Residential - Infill	Unit	\$ 623.00
Multi-family Residential - Corridor	Unit	\$ 623.00
Multi-family Residential - Downtown	Unit	\$ 623.00
Small Multi-family- Spring Lake	Unit	\$ 435.00
Small Multi-family- Greenfield	Unit	\$ 435.00
Small Multi-family- Infill	Unit	\$ 435.00
Small Multi-family- Corridor	Unit	\$ 435.00
Small Multi-family- Downtown	Unit	\$ 435.00
Retail	1,000Sq Ft	\$ 579.00
Service	1,000Sq Ft	\$ 579.00
Office	1,000Sq Ft	\$ 724.00
Industrial	1,000Sq Ft	\$ 241.00

General City Development Fund Collections & Expenditures

	Fiscal Year				
	2016	2017	2018	2019	2020
Beginning Balance	1,589,119	1,251,118	\$ 1,009,822	\$ 1,125,279	\$ 1,389,946
REVENUES					
Development Fees	188,711	179,801	135,693	348,358	292,860
Interest Earnings	4,770	6,217	12,770	20,517	-
Other Revenue	-	-	-	-	-
Total Revenue	193,481	186,018	148,462	368,874	292,860
EXPENDITURES					
<u>MPFP #</u> <u>Program</u> <u>Title</u>					
City-103 0706 General Plan Update	465,882	402,875	13,940		
CITY-106 0845 Enterprise GIS Database			(5,867)	-	-
CITY-6 0857 MPFP Update	-	6,246	11,955	94,355	-
CITY-102 7849 Debt Service on VOIP	48,746	-	-	-	-
9000 Force Account	16,854	18,193	12,977	9,852	19,868
Total Expenditures	531,482	427,314	33,005	104,208	19,868
Excess(deficiency) revenues	(338,001)	(241,296)	115,457	264,667	272,992
Total Available Fund Equity at June 30	\$ 1,251,118	\$ 1,009,822	\$ 1,125,279	\$ 1,389,946	\$ 1,662,938

Conclusion: No fees have been held unexpended for more than five years; no refunds required
The fund equity as of June 30, 2020 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

OTHER CITY

Category	Basis	Fee
Single Family Residential- Infill	Unit	\$ 8,014
Single Family Residential - Greenfield	Unit	\$ 8,014
Multi-family Residential - Greenfield	Unit	\$ 6,010
Multi-family Residential - Infill	Unit	\$ 5,744
Multi-family Residential - Corridor	Unit	\$ 5,744
Multi-family Residential - Downtown	Unit	\$ 5,744
Small Multi-family- Greenfield	Unit	\$ 4,007
Small Multi-family- Infill	Unit	\$ 4,007
Small Multi-family- Corridor	Unit	\$ 4,007
Small Multi-family- Downtown	Unit	\$ 4,007

SPRING LAKE

Category	Basis	Fee
Single Family Residential	Unit	\$ 4,408
Multi-family Residential	Unit	\$ 3,306
Small Multi-family- Spring Lake	Unit	\$ 2,204

Park Development Fund Collections & Expenditures

	Fiscal Year				
	2016	2017	2018	2019	2020
Beginning Balance	(7,178,762)	(8,179,596)	\$(8,813,198)	\$ (9,799,564)	\$ (9,806,109)
REVENUES					
Development Fees	874,416	1,231,623	593,519	1,458,770	1,420,753
Interest Earnings	-	-	-	-	-
Other Revenue	60	-	-	-	25
Total Revenue	874,476	1,231,623	593,519	1,458,770	1,420,778
EXPENDITURES					
MPFP #	Program	Title			
1115	Community Center Frontage		5,712	-	-
7925	2012 Refunding of 2007 Debt		404,573	404,517	119,138
7931	2014 Refunding Lease Rev		1,407,627	1,405,467	1,410,073
9000	Force Account		57,398	55,242	55,242
Total Expenditures			1,875,310	1,865,226	1,579,884
Excess(deficiency) revenues	(1,000,834)	(633,603)	(986,365)	(6,545)	(26,123)
Total Available Fund Equity at June 30	\$ (8,179,596)	\$ (8,813,198)	\$ (9,799,564)	\$ (9,806,109)	\$ (9,832,232)

Conclusion: No fees have been held unexpended for more than five years. Funding requirements continue for existing debt obligations. No refunds required.

Council approved loaning of Measure E (MSE) and, subsequently, Measure F (SMF) revenues to 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 \$9,806,109 has been loaned from MSE to Park Development. No funds have been loaned from MSF so far.

MSE Loan	2012	\$	4,646,458
	2013	\$	1,646,063
	2014	\$	(477,157)
	2015	\$	1,363,398
	2016	\$	1,000,834
	2017	\$	633,603
	2018	\$	986,365
	2019	\$	6,545
	2020	\$	-

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- Spring Lake	Unit	\$ 710
Single Family Residential - Greenfield	Unit	\$ 710
Single Family Residential- Infill	Unit	\$ 710
Multi-family Residential- Spring Lake	Unit	\$ 532
Multi-family Residential - Greenfield	Unit	\$ 532
Multi-family Residential - Infill	Unit	\$ 509
Multi-family Residential - Corridor	Unit	\$ 509
Multi-family Residential - Downtown	Unit	\$ 509
Small Multi-family- Spring Lake	Unit	\$ 355
Small Multi-family- Greenfield	Unit	\$ 355
Small Multi-family- Infill	Unit	\$ 355
Small Multi-family- Corridor	Unit	\$ 355
Small Multi-family- Downtown	Unit	\$ 355
Retail	1,000 Sq Ft	\$ 473
Service	1,000 Sq Ft	\$ 473
Office	1,000 Sq Ft	\$ 591
Industrial	1,000 Sq Ft	\$ 197

Police Development Fund Collections & Expenditures

	Fiscal Year				
	2016	2017	2018	2019	2020
Beginning Balance	\$ (3,456,358)	\$ (3,279,197)	\$ (3,111,782)	\$ (2,999,536)	\$ (2,621,326)
REVENUES					
Development Fees	249,645	236,625	181,387	447,351	239,178
Interest Earnings	(9)	-	-	-	-
Total Revenue	249,636	236,625	181,387	447,351	239,178
EXPENDITURES					
<u>MPFP #</u>	<u>Program</u>	<u>Title</u>			
	0624	Vehicle Purchase			
	0841	Computer Aided Dispatch	65,090	65,022	64,953
	9000	Force Account	7,385	4,188	4,188
Total Expenditures	72,475	69,210	69,141	69,141	67,465
Excess(deficiency) revenues	177,161	167,415	112,246	378,210	171,713
Total Available Fund Equity at June 30	\$ (3,279,197)	\$ (3,111,782)	\$ (2,999,536)	\$ (2,621,326)	\$ (2,449,613)

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 City's Comprehensive Annual Financial Report (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

<u>Category</u>	<u>Basis</u>	<u>Fee</u>
Single Family Residential- Spring Lake	Unit	\$ 2,941
Single Family Residential - Greenfield	Unit	\$ 2,941
Single Family Residential- Infill	Unit	\$ 2,941
Multi-family Residential- Spring Lake	Unit	\$ 1,764
Multi-family Residential - Greenfield	Unit	\$ 1,764
Multi-family Residential - Infill	Unit	\$ 1,715
Multi-family Residential - Corridor	Unit	\$ 1,715
Multi-family Residential - Downtown	Unit	\$ 1,715
Small Multi-family- Spring Lake	Unit	\$ 1,176
Small Multi-family- Greenfield	Unit	\$ 1,176
Small Multi-family- Infill	Unit	\$ 1,176
Small Multi-family- Corridor	Unit	\$ 1,176
Small Multi-family- Downtown	Unit	\$ 1,176
Retail	1,000 Sq Ft	\$ 1,715
Service	1,000 Sq Ft	\$ 1,715
Office	1,000 Sq Ft	\$ 1,961
Industrial	1,000 Sq Ft	\$ 1,143

Fire Development Fund Collections & Expenditures

	<u>2016</u>	<u>2017</u>	<u>Fiscal Year</u> <u>2018</u>	<u>2019</u>	<u>2020</u>		
Beginning Balance	\$ (640,264)	\$ (538,690)	\$ (440,543)	\$ (447,055)	\$ (59,468)		
REVENUES							
Development Fees	283,317	279,719	175,022	578,975	964,523		
Interest Earnings	(9)						
Total Revenue	283,308	279,719	175,022	578,975	964,523		
EXPENDITURES							
<u>MPFP #</u> <u>Program</u> <u>Title</u>							
	9000	Force Account	49,161	49,161	49,161	50,518	33,849
	7931	2014 Refunding of Lease Revenue Bonds	132,573	132,411	132,373	132,803	132,803
	1610	Fire Station #3 Relocation	-	-	-	8,067	4,912
Total Expenditures	181,734	181,572	181,534	191,388	171,564		
Excess(deficiency) revenues over expenditures	101,574	98,147	(6,512)	387,587	792,959		
Total Available Fund Equity at June 30	\$ (538,690)	\$ (440,543)	\$ (447,055)	\$ (59,468)	\$ 733,491		

Conclusion: No fees have been held unexpended for more than five years. Ongoing collection of fees is necessary to pay for existing debt obligations and for future development of new fire facilities included in the fee study. 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- Spring Lake	Unit	\$ 543
Single Family Residential - Greenfield	Unit	\$ 543
Single Family Residential- Infill	Unit	\$ 543
Multi-family Residential- Spring Lake	Unit	\$ 406
Multi-family Residential - Greenfield	Unit	\$ 406
Multi-family Residential - Infill	Unit	\$ 389
Multi-family Residential - Corridor	Unit	\$ 389
Multi-family Residential - Downtown	Unit	\$ 389
Small Multi-family- Spring Lake	Unit	\$ 271
Small Multi-family- Greenfield	Unit	\$ 271
Small Multi-family- Infill	Unit	\$ 271
Small Multi-family- Corridor	Unit	\$ 271
Small Multi-family- Downtown	Unit	\$ 271
Retail	Sq Ft	\$ -
Service	Sq Ft	\$ -
Office	Sq Ft	\$ -
Industrial	Sq Ft	\$ -

Library Development Fund Collections & Expenditures

	2016	2017	Fiscal Year 2018	2019	2020
Beginning Balance	\$690,502	\$614,366	\$538,618	\$456,919	\$409,504
REVENUES					
Development Fees	11,133	11,944	6,516	34,071	165,126
Interest Earnings	2,345	3,316	5,185	6,045	-
Total Revenue	13,478	15,260	11,700	40,116	165,126
EXPENDITURES					
MPFP # Program Title					
LIB-3 9000 Force Account	6,107	6,048	8,516	2,587	2,282
LIB-3 9445 Library Collection Material	83,507	84,960	84,884	84,943	83,797
Total Expenditures	89,614	91,008	93,400	87,530	86,079
Excess(deficiency) revenues over expenditures	(76,136)	(75,748)	(81,699)	(47,414)	79,047
Total Available Fund Equity at June 30	\$614,366	\$538,618	\$456,919	\$409,504	\$488,552

Conclusion: No fees have been held unexpended for more than five years; no refunds required.
The fund equity as of June 30, 2020 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	Total Water Capacity Fee
1"	1.0	\$ 4,949	\$ 37	\$ 4,986
1 1/2"	2.0	\$ 9,898	\$ 74	\$ 9,972
2"	3.2	\$ 15,837	\$ 119	\$ 15,956
3"	6.0	\$ 29,694	\$ 223	\$ 29,917
4"	10.0	\$ 49,490	\$ 371	\$ 49,861
6"	20.0	\$ 98,980	\$ 742	\$ 99,722
8"	32.0	\$ 158,368	\$ 1,188	\$ 159,556

Surface Water Development Fund Collections & Expenditures

	Fiscal Year				
	2016	2017	2018	2019	2020
Beginning Balance**	\$ 1,180,309	\$ 1,842,184	\$ 2,445,126	\$ 2,927,286	\$ 5,880,808
REVENUES					
Development Fees	654,842	587,888	448,941	1,067,916	1,522,703
Interest Earnings	7,033	15,054	33,219	59,863	-
Total Revenue	661,875	602,942	482,160	1,127,779	1,522,703
EXPENDITURES					
<u>MPFP #</u> <u>Program</u> <u>Title</u>					
9000 Force Account					46,619
Total Expenditures	-	-	-	-	46,619
Excess(deficiency) revenues over expenditures	661,875	602,942	482,160	1,127,779	1,476,084
Total Available Fund Equity at June 30	\$ 1,842,184	\$ 2,445,126	\$ 2,927,286	\$ 4,055,065	\$ 7,356,892

Conclusion: The funds being held in this account are used to assist with debt service payments on the water treatment facility. Although the debt was secured in 2013, debt payments do not begin until the project has been fully constructed. Debt payments began in FY2017/18 and transfers from this fund have been factored into the user rates for water and will begin following full incursion of debt payments. No refunds required.

Note: The Water Development Fee was eliminated as a separate fee in April 2019. The accumulated funds and future water related development costs are reflected in the Surface Water connection fee. Fund balance was moved at the beginning of FY2019/20.

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

	Residential fee per acre		Non-Residential	
	Single-Family	Multifamily	Commercial	Schools
Area E1	\$9,683	\$14,525	\$15,493	\$12,152
Area E2	\$8,296	\$12,444	\$13,274	\$10,411
Area E3	\$6,110	\$9,165	\$9,776	\$7,668
Area E4	\$6,370	\$9,555	\$10,192	\$7,994
Area E5	\$2,384	\$3,576	\$3,814	\$2,992
Area E6	\$1,725	\$2,588	\$2,760	\$2,165
Area N1	\$46,960	\$70,440	\$75,136	\$58,935
Area N2	\$40,443	\$60,665	\$64,709	\$50,756
Area S6a	\$12,468	\$18,702	\$19,949	\$15,647
Area S6b	\$12,324	\$18,486	\$19,718	\$15,467

Storm Drain Development Fund Collections & Expenditures

	Fiscal Year				
	2016	2017	2018	2019	2020
Beginning Balance**	\$ (1,642,474)	\$ (1,823,850)	\$ (1,995,816)	\$ (2,101,638)	\$ (2,307,010)
REVENUES					
Development Fees	25,783	38,816	81,048	2,957	246,757
Interest Earnings	(78)	-	-	-	-
Other Revenue	-	-	4,321	-	-
Developer In Lieu	-	747	20,119	2,155	-
Total Revenue	25,705	39,563	105,488	5,112	246,757
EXPENDITURES					
<u>MPFP #</u>	<u>Program</u>	<u>Title</u>			
	0915	Floodsafe Yolo	-	-	154,776
	0931	Storz Pond	8,382	8,485	7,821
	1603	Stormwater Quality Design Manual Update	-	3,430	-
	2006	Storm Drain Outfall Channel Outlet Structure	-	-	111,388
	9000	Force Account	198,699	199,614	135,253
Total Expenditures			207,081	211,529	409,238
Excess(deficiency) revenues over expenditures	(181,376)	(171,966)	(105,822)	(205,372)	(162,481)
Total Available Fund Equity at June 30	\$ (1,823,850)	\$ (1,995,816)	\$ (2,101,638)	\$ (2,307,010)	\$ (2,469,491)

** 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. Ongoing fee collections are necessary for large projects included in the fee study. 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- Spring Lake	Unit	\$ 8,562
Single Family Residential - Greenfield	Unit	\$ 8,562
Single Family Residential- Infill	Unit	\$ 5,708
Multi-family Residential- Spring Lake	Unit	\$ 3,509
Multi-family Residential - Greenfield	Unit	\$ 3,509
Multi-family Residential - Infill	Unit	\$ 2,339
Multi-family Residential - Corridor	Unit	\$ 2,105
Multi-family Residential - Downtown	Unit	\$ 1,971
Small Multi-family- Spring Lake	Unit	\$ 3,509
Small Multi-family- Greenfield	Unit	\$ 3,509
Small Multi-family- Infill	Unit	\$ 2,339
Small Multi-family- Corridor	Unit	\$ 2,105
Small Multi-family- Downtown	Unit	\$ 1,971
Retail	1,000 Sq Ft	\$ 10,633
Service	1,000 Sq Ft	\$ 7,563
Office	1,000 Sq Ft	\$ 5,677
Industrial	1,000 Sq Ft	\$ 4,374

Road Development Fund Collections & Expenditures

	2016	2017	Fiscal Year 2018	2019	2020
Beginning Balance	(2,444,245)	(1,587,790)	\$ (927,574)	\$ (259,655)	\$ 1,612,181
REVENUES					
Development Fees	1,310,944	1,280,675	1,086,644	2,397,554	2,783,155
Interest Earnings	(53)	-	-	-	-
Other Revenue	40,000	-	-	-	-
Total Revenue	<u>1,350,891</u>	<u>1,280,675</u>	<u>1,086,644</u>	<u>2,397,554</u>	<u>2,783,155</u>
EXPENDITURES					
MPFP # Program Title					
IGS-100 0006 1-5/113 Phase 2	-	-	3,641	15,967	-
TES-100 0228 Traffic Engineering Serv	22,387	2,042	-	1,018	-
SW-1A/B 0407 Widening & Recon Kentucky	-	-	-	-	209,518
TSM-202 1127 Main St/Cleveland Signal Intersection	10,592	195,066	-	-	-
1124 I5/Rd 102 Interchange Landscape	-	-	-	78,302	56,339
NTS-33 1306 Safe Routes to School	-	-	-	-	-
1702 New Traffic Signal - Kentucky/Cottonwood	-	-	-	-	273
1913 Gibson Road Interchange Modification	-	-	-	-	5,327
9000 Force Account	419,616	423,352	415,083	418,102	276,998
TP-3 9524 Planning/Analysis Studies	41,841	-	-	12,329	-
Total Expenditures	<u>494,436</u>	<u>620,460</u>	<u>418,725</u>	<u>525,718</u>	<u>548,455</u>
Excess(deficiency) revenues over expenditures	<u>856,455</u>	<u>660,215</u>	<u>667,919</u>	<u>1,871,836</u>	<u>2,234,700</u>
Total Available Fund Equity at June 30	<u>\$(1,587,790)</u>	<u>\$ (927,574)</u>	<u>\$ (259,655)</u>	<u>\$ 1,612,181</u>	<u>\$ 3,846,881</u>

Conclusion: No fees have been held unexpended for more than five years, ongoing fee collection required for projects required in the fee study but not yet funded due to lack of available funding. 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 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

Category	Basis	Fee
Single Family Residential- Spring Lake	Unit	\$ 6,498
Single Family Residential - Greenfield	Unit	\$ 6,498
Single Family Residential- Infill	Unit	\$ 6,498
Multi-family Residential- Spring Lake	Unit	\$ 4,873
Multi-family Residential - Greenfield	Unit	\$ 4,873
Multi-family Residential - Infill	Unit	\$ 4,657
Multi-family Residential - Corridor	Unit	\$ 4,657
Multi-family Residential - Downtown	Unit	\$ 4,657
Small Multi-family- Spring Lake	Unit	\$ 3,249
Small Multi-family- Greenfield	Unit	\$ 3,249
Small Multi-family- Infill	Unit	\$ 3,249
Small Multi-family- Corridor	Unit	\$ 3,249
Small Multi-family- Downtown	Unit	\$ 3,249
Retail	1,000 Sq Ft	\$ 2,652
Service	1,000 Sq Ft	\$ 2,652
Office	1,000 Sq Ft	\$ 1,591
Industrial	1,000 Sq Ft	\$ 2,984

Wastewater Development Fund Collections & Expenditures

	2016	2017	Fiscal Year 2018	2019	2020
Beginning Balance**	\$(12,311,618)	\$(12,877,446)	\$(13,459,945)	\$(14,608,608)	\$(13,957,076)
REVENUES					
Development Fees	1,407,554	1,375,476	834,166	2,625,781	2,078,027
Interest Earnings	11,553	26,883	-	9,574	-
Total Revenue	1,419,107	1,402,359	834,166	2,635,355	2,078,027
EXPENDITURES					
<u>MPFP #</u> <u>Program</u> <u>Title</u>					
	2014 Refunding Wastewater Bond				
9000	Force Account	1,917,494	1,917,416	1,915,387	1,916,382
		67,441	67,441	67,441	67,441
Total Expenditures	1,984,935	1,984,857	1,982,828	1,983,823	1,961,652
Excess(deficiency) revenues over expenditures	(565,828)	(582,499)	(1,148,663)	651,532	116,375
Total Available Fund Equity at June 30	<u>\$(12,877,446)</u>	<u>\$(13,459,945)</u>	<u>\$(14,608,608)</u>	<u>\$(13,957,076)</u>	<u>\$(13,840,701)</u>

** 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, ongoing fee collection is necessary to pay existing debt obligations. No refunds required.

Note: Beginning in FY2012, the Total Fund Equity will not match the City's Comprehensive Annual Financial Report (CAFR) due to a large transfers from another fund. These transfers are done for financial reporting requirements, but are considered long-term loan to assist with payment of debt service not covered by development impact fees.

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

FUND 640 - PARK SLIF FUND

Park SLIF Fee Description

Park SLIF development fees are used to acquire land and construct the parks required by the Spring Lake Specific Plan. These parks include the neighborhood parks, central park and the Spring Lake share of the Community Sports Park.

Park SLIF Development Fee Schedule

Category	Basis	Fee
Single Family Residential	Unit	\$ 8,708
Multi-family Residential	Unit	\$ 5,748
Non-Residential	Sq Ft	\$ 6.51

Park SLIF Fund Collections & Expenditures

			Fiscal Year				
			2016	2017	2018	2019	2020
Beginning Balance			\$2,009,080	\$3,014,105	\$2,905,811	\$ 479,086	\$ 1,249,802
REVENUES							
SLIF Fees			1,488,524	1,380,866	1,025,108	2,912,670	2,476,083
Interest Earnings			13,416	20,969	5,437	18,450	-
Other Revenues			2,000	129,560	2,078	-	-
Total Revenue			1,503,940	1,531,395	1,032,623	2,931,120	2,476,083
EXPENDITURES							
	<u>Program</u>	<u>Title</u>					
	7925	2012 Lease Rev Bond Debt Service	295,309	295,149	86,980	-	-
	7455	Park SLIF	139	-	-	-	-
	1115	Community Center/Sports Park Frontage	-	-	-	-	-
	1505	SLSP Neighborhood Park N3	203,466	1,006,360	2,955,019	1,623,720	13,771
	1710	SLSP Neighborhood Park N1	-	338,180	417,349	536,684	2,162,539
Total Expenditures			498,914	1,639,689	3,459,348	2,160,404	2,176,310
Excess(deficiency) revenues over expenditures			1,005,026	(108,294)	(2,426,725)	770,715	299,773
Total Available Fund Equity at June 30			\$3,014,105	\$2,905,811	\$ 479,086	\$ 1,249,802	\$ 1,549,575

Conclusion: Unexpended fund balance is accumulated for large projects included in the fee study that continue to be required. No refunds required.

FUND 681 - STORM DRAINAGE SLIF FUND

Storm Drain SLIF Fee Description

Storm Drain SLIF development fees are used to purchase land and construct/improve drainage facilities required by and to accommodate growth in the Spring Lake Specific Plan.

Storm Drain SLIF Development Fee Schedule

Category	Basis	Fee
Single Family Residential	Unit	\$ 10,969
Multi-family Residential	Unit	\$ 7,239
Non-Residential	Sq Ft	\$ 8.21

Storm Drain SLIF Fund Collections & Expenditures

	2016	2017	Fiscal Year 2018	2019	2020
Beginning Balance	\$5,286,817	\$7,464,732	\$ 8,975,978	\$10,053,655	\$13,246,297
REVENUES					
SLIF Fees	2,378,544	1,820,498	1,609,356	3,941,616	3,140,159
Interest Earnings	(32,629)	(50,619)	(96,160)	(125,570)	-
Other Revenues					
Total Revenue	2,345,915	1,769,879	1,513,196	3,816,045	3,140,159
EXPENDITURES					
<u>Program</u>	<u>Title</u>				
0612	Spring Lake East Regional Pond Phase I	27,951	51,488	35,262	24,576
1113	North Gibson Ponds Detention	133,113	120,168	-	1,624
1721	North Regional Ponds and Pump Station	-	76,774	375,883	575,381
9000	Force Account	6,935	10,203	24,375	21,821
				-	-
Total Expenditures		167,999	258,633	435,519	623,403
Excess(deficiency) revenues over expenditures		2,177,916	1,511,246	1,077,677	3,192,642
Total Available Fund Equity at June 30		\$7,464,732	\$8,975,978	\$10,053,655	\$13,246,297
Revenues paid through Fee Credit use				\$ 3,224,911	\$ 2,688,092

Conclusion: Unexpended fund balance is accumulated for large projects included in the fee study that continue to be required. No refunds required.

Note: Advance funding of infrastructure through issuance of bonds and developer advances have paid for construction of most facilities funded in this category. Collection of "revenues" in this fund represent the use of fee credits earned from the previous advancement of cash.

FUND 682 - ROADS SLIF FUND

Road SLIF Fee Description

Road SLIF development fees are used to construct/improve roadways required by and to accommodate growth in the Spring Lake Specific Plan.

Road SLIF Development Fee Schedule

Category	Basis	Fee
Single Family Residential	Unit	\$ 21,161
Multi-family Residential	Unit	\$ 13,967
Non-Residential	Sq Ft	\$ 15.82

Road SLIF Fund Collections & Expenditures

	Fiscal Year				
	2016	2017	2018	2019	2020
Beginning Balance	\$(1,865,456)	\$ 1,714,700	\$4,397,876	\$ 6,800,690	\$ 14,092,563
REVENUES					
SLIF Fees	3,653,293	2,796,159	2,604,069	7,602,499	6,057,907
Interest Earnings	(73,138)	(112,983)	(201,255)	(224,926)	-
Other Revenues					
Total Revenue	3,580,155	2,683,176	2,402,814	7,377,572	6,057,907
EXPENDITURES					
<u>Program</u> <u>Title</u>					
9000 Force Account	-	-	-	5,508	3,906
1909 CR25A (Meikle to Promenade)	-	-	-	5,620	115,064
1910 Heritage Parkway Pedestrian Crossing	-	-	-	16,488	-
1913 Gibson Road Interchange Modification	-	-	-	275	-
2005 SR113/CR25A Interchange Modifications	-	-	-	57,808	73,185
Total Expenditures	-	-	-	85,699	192,155
Excess(deficiency) revenues over expenditures	3,580,155	2,683,176	2,402,814	7,291,873	5,865,752
Total Available Fund Equity at June 30	\$ 1,714,700	\$ 4,397,876	\$ 6,800,690	\$ 14,092,563	\$ 19,958,315
Revenues paid through Fee Credit use				\$ 4,953,853	\$ 4,321,389

Conclusion: Unexpended fund balance is accumulated for large projects included in the fee study that continue to be required. No refunds required.

Note: Advance funding of infrastructure through issuance of bonds and developer advances have paid for construction of most facilities funded in this category. Collection of "revenues" in this fund represent the use of fee credits earned from the previous advancement of cash.

FUND 684 - WATER SLIF FUND

Water SLIF Fee Description

Water SLIF development fees are used to construct/improve water related facilities required by and to accommodate growth in the Spring Lake Specific Plan.

Water SLIF Development Fee Schedule

Category	Basis	Fee
Single Family Residential- Infill	Unit	\$ 2,349
Multi-family Residential	Unit	\$ 1,549
Non-Residential	Sq Ft	\$ 1.76

Water SLIF Fund Collections & Expenditures

	2016	2017	Fiscal Year 2018	2019	2020
Beginning Balance	\$ (161,685)	\$ 335,308	\$ 709,585	\$ 1,042,321	\$ 2,004,714
REVENUES					
SLIF Fees	505,033	386,553	354,644	986,795	672,358
Interest Earnings	(8,040)	(12,276)	(21,908)	(24,401)	-
Other Revenues					
Total Revenue	<u>496,993</u>	<u>374,277</u>	<u>332,736</u>	<u>962,394</u>	<u>672,358</u>
EXPENDITURES					
<u>Program</u> <u>Title</u>					
Total Expenditures	-	-	-	-	-
Excess(deficiency) revenues over expenditures	496,993	374,277	332,736	962,394	672,358
Total Available Fund Equity at June 30	<u>\$ 335,308</u>	<u>\$ 709,585</u>	<u>\$ 1,042,321</u>	<u>\$ 2,004,714</u>	<u>\$ 2,677,072</u>
Revenues paid through Fee Credit use				\$ 684,756	\$ 570,771

Conclusion: Unexpended fund balance is accumulated for large projects included in the fee study that continue to be required. No refunds required.

Note: Advance funding of infrastructure through issuance of bonds and developer advances have paid for construction of most facilities funded in this category. Collection of "revenues" in this fund represent the use of fee credits earned from the previous advancement of cash.

FUND 685 - SEWER SLIF FUND

Sewer SLIF Fee Description

Wastewater SLIF development fees are used to construct/improve sewer related facilities required by and to accommodate growth in the Spring Lake Specific Plan.

Sewer SLIF Development Fee Schedule

Category	Basis	Fee
Single Family Residential- Infill	Unit	\$ 3,027
Multi-family Residential	Unit	\$ 1,996
Non-Residential	Sq Ft	\$ 2.27

Sewer SLIF Fund Collections & Expenditures

	Fiscal Year				
	2016	2017	2018	2019	2020
Beginning Balance	\$ 1,478,954	\$ 2,257,316	\$ 2,847,154	\$ 3,259,201	\$ 4,317,064
REVENUES					
SLIF Fees	786,668	602,113	434,761	1,087,542	866,478
Interest Earnings	(8,305)	(12,276)	(22,714)	(29,679)	-
Other Revenues					
Total Revenue	778,362	589,838	412,047	1,057,863	866,478
EXPENDITURES					
Program Title					
Total Expenditures	-	-	-	-	-
Excess(deficiency) revenues over expenditures	778,362	589,838	412,047	1,057,863	866,478
Total Available Fund Equity at June 30	\$ 2,257,316	\$ 2,847,154	\$ 3,259,201	\$ 4,317,064	\$ 5,183,542
Revenues paid through Fee Credit use				\$ 1,066,750	\$ 889,178

Conclusion: Unexpended fund balance is accumulated for large projects included in the fee study that continue to be required. No refunds required.

Note: Advance funding of infrastructure through issuance of bonds and developer advances have paid for construction of most facilities funded in this category. Collection of "revenues" in this fund represent the use of fee credits earned from the previous advancement of cash.

FUND 660 - FIRE SLIF FUND

Fire SLIF Fee Description

Fire SLIF development fees are used to construct additional fire station facilities needed to provide service to the new growth area.

Fire SLIF Development Fee Schedule

Category	Basis	Fee
Single Family Residential- Infill	Unit \$	881
Multi-family Residential	Unit \$	582

Fire SLIF Fund Collections & Expenditures

	Fiscal Year		
	2018	2019	2020
Beginning Balance	\$ -	\$ 61,063	\$ 358,446
REVENUES			
SLIF Fees	60,370	292,091	250,419
Interest Earnings	693	5,292	-
Other Revenues			
Total Revenue	61,063	297,383	250,419
EXPENDITURES			
Program Title			
Total Expenditures	-	-	-
Excess(deficiency) revenues over expenditures	61,063	297,383	250,419
Total Available Fund Equity at June 30	\$ 61,063	\$ 358,446	\$ 608,865

Conclusion: Unexpended fund balance is accumulated for large projects included in the fee study that continue to be required. No refunds required.