

Attachment 1
 AB1600 Annual Report
 Development Impact Fees
 City of Woodland
 Fiscal Year Ended June 30, 2019

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, 2019, fund revenues (development fees, interest income, bond proceeds, etc.) totaled \$9,427,746, while expenditures totaled \$4,707,407.

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	\$ 1,125,279	\$ 348,358	\$ 20,517	\$ 368,874	\$ 104,208	\$ 264,667	\$ 1,389,946
Parks & Recreation	\$ (9,799,564)	\$ 1,458,770	\$ -	\$ 1,458,770	\$ 1,465,315	\$ (6,545)	\$ (9,806,109)
Police	\$ (2,999,536)	\$ 447,351	\$ -	\$ 447,351	\$ 69,141	\$ 378,210	\$ (2,621,326)
Fire	\$ (447,055)	\$ 578,975	\$ -	\$ 578,975	\$ 191,388	\$ 387,587	\$ (59,468)
Library	\$ 456,919	\$ 34,071	\$ 6,045	\$ 40,116	\$ 87,530	\$ (47,414)	\$ 409,504
Surface Water	\$ 2,927,286	\$ 1,067,916	\$ 59,863	\$ 1,127,779	\$ -	\$ 1,127,779	\$ 4,055,065
Storm Drainage	\$ (2,101,638)	\$ 2,957	\$ 2,155	\$ 5,112	\$ 210,484	\$ (205,372)	\$ (2,307,010)
Roads	\$ (259,655)	\$ 2,397,554	\$ -	\$ 2,397,554	\$ 525,718	\$ 1,871,836	\$ 1,612,181
Water	\$ 1,527,683	\$ 361,503	\$ 6,356	\$ 367,859	\$ 69,799	\$ 298,060	\$ 1,825,743
Wastewater	\$ (14,608,608)	\$ 2,625,781	\$ 9,574	\$ 2,635,355	\$ 1,983,823	\$ 651,532	\$ (13,957,076)
Total	\$ (24,178,888)	\$ 9,323,236	\$ 104,510	\$ 9,427,746	\$ 4,707,407	\$ 4,720,339	\$ (19,458,549)

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, 2019 \$25,667,548 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	\$ 479,086	\$ 2,912,670	\$ 18,450	\$ 2,931,120	\$ 2,160,404	\$ 770,715	\$ 1,249,802
Storm Drain	\$ 10,053,655	\$ 3,941,616	\$ (125,570)	\$ 3,816,045	\$ 623,403	\$ 3,192,642	\$ 13,246,297
Roads	\$ 6,800,690	\$ 7,602,499	\$ (224,926)	\$ 7,377,572	\$ 85,699	\$ 7,291,873	\$ 14,092,563
Water	\$ 1,042,321	\$ 986,795	\$ (24,401)	\$ 962,394	\$ -	\$ 962,394	\$ 2,004,714
Sewer	\$ 3,259,201	\$ 1,087,542	\$ (29,679)	\$ 1,057,863	\$ -	\$ 1,057,863	\$ 4,317,064
Fire	\$ 61,063	\$ 292,091	\$ 5,292	\$ 297,383	\$ -	\$ 297,383	\$ 358,446
Total	\$ 21,696,015	\$ 16,823,212	\$ (380,835)	\$ 16,442,378	\$ 2,869,507	\$ 13,572,871	\$ 35,268,886

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

<u>Category</u>	<u>Basis</u>	<u>Fee</u>
Single Family Residential- Spring Lake	Unit	\$ 853.00
Single Family Residential- Infill	Unit	\$ 853.00
Single Family Residential - Greenfield	Unit	\$ 853.00
Multi-family Residential- Spring Lake	Unit	\$ 640.00
Multi-family Residential - Greenfield	Unit	\$ 640.00
Multi-family Residential - Infill	Unit	\$ 612.00
Multi-family Residential - Corridor	Unit	\$ 612.00
Multi-family Residential - Downtown	Unit	\$ 612.00
Small Multi-family- Spring Lake	Unit	\$ 427.00
Small Multi-family- Greenfield	Unit	\$ 427.00
Small Multi-family- Infill	Unit	\$ 427.00
Small Multi-family- Corridor	Unit	\$ 427.00
Small Multi-family- Downtown	Unit	\$ 427.00
Retail	Sq Ft	\$ 0.57
Service	Sq Ft	\$ 0.57
Office	Sq Ft	\$ 0.71
Industrial	Sq Ft	\$ 0.24

General City Development Fund Collections & Expenditures

	<u>Fiscal Year</u>				
	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Beginning Balance	\$ 1,526,105	1,589,119	1,251,118	\$ 1,009,822	\$ 1,125,279
REVENUES					
Development Fees	259,307	188,711	179,801	135,693	348,358
Interest Earnings	995	4,770	6,217	12,770	20,517
Other Revenue	42,400	-	-	-	-
Total Revenue	302,702	193,481	186,018	148,462	368,874
EXPENDITURES					
<u>MPFP #</u> <u>Program</u> <u>Title</u>					
City-103 0706 General Plan Update	167,914	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	64,995	48,746	-	-	-
9000 Force Account	6,779	16,854	18,193	12,977	9,852
Total Expenditures	239,688	531,482	427,314	33,005	104,208
Excess(deficiency) revenues	63,014	(338,001)	(241,296)	115,457	264,667
Total Available Fund Equity at June 30	\$ 1,589,119	\$ 1,251,118	\$ 1,009,822	\$ 1,125,279	\$ 1,389,946

Conclusion: No fees have been held unexpended for more than five years; no refunds required
The fund equity as of June 30, 2019 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	\$ 7,872
Single Family Residential - Greenfield	Unit	\$ 7,872
Multi-family Residential - Greenfield	Unit	\$ 5,904
Multi-family Residential - Infill	Unit	\$ 5,642
Multi-family Residential - Corridor	Unit	\$ 5,642
Multi-family Residential - Downtown	Unit	\$ 5,642
Small Multi-family- Greenfield	Unit	\$ 3,936
Small Multi-family- Infill	Unit	\$ 3,936
Small Multi-family- Corridor	Unit	\$ 3,936
Small Multi-family- Downtown	Unit	\$ 3,936

SPRING LAKE

Category	Basis	Fee
Single Family Residential	Unit	\$ 4,330
Multi-family Residential	Unit	\$ 3,248
Small Multi-family- Spring Lake	Unit	\$ 2,165

Park Development Fund Collections & Expenditures

	Fiscal Year				
	2015	2016	2017	2018	2019
Beginning Balance	\$ (5,815,363)	(7,178,762)	(8,179,596)	\$(8,813,198)	\$(9,799,564)
REVENUES					
Development Fees	524,910	874,416	1,231,623	593,519	1,458,770
Interest Earnings	-	-	-	-	-
Other Revenue	-	60	-	-	-
Total Revenue	524,910	874,476	1,231,623	593,519	1,458,770
EXPENDITURES					
<u>MPFP #</u>	<u>Program</u>	<u>Title</u>			
1115	Community Center	Frontage	23,530	5,712	-
7925	2012 Refunding of 2007 Debt		403,715	404,573	404,517
7931	2014 Refunding Lease Rev		1,405,821	1,407,627	1,405,467
9000	Force Account		55,242	57,398	55,242
Total Expenditures			1,888,308	1,875,310	1,865,226
Excess(deficiency) revenues			(1,363,398)	(1,000,834)	(633,603)
Total Available Fund Equity at June 30			\$(7,178,762)	\$(8,179,596)	\$(8,813,198)
				\$(9,799,564)	\$(9,806,109)

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) 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.

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

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	\$ 697
Single Family Residential - Greenfield	Unit	\$ 697
Single Family Residential- Infill	Unit	\$ 697
Multi-family Residential- Spring Lake	Unit	\$ 523
Multi-family Residential - Greenfield	Unit	\$ 523
Multi-family Residential - Infill	Unit	\$ 500
Multi-family Residential - Corridor	Unit	\$ 500
Multi-family Residential - Downtown	Unit	\$ 500
Small Multi-family- Spring Lake	Unit	\$ 349
Small Multi-family- Greenfield	Unit	\$ 349
Small Multi-family- Infill	Unit	\$ 349
Small Multi-family- Corridor	Unit	\$ 349
Small Multi-family- Downtown	Unit	\$ 349
Retail	Sq Ft	\$ 0.47
Service	Sq Ft	\$ 0.47
Office	Sq Ft	\$ 0.58
Industrial	Sq Ft	\$ 0.19

Police Development Fund Collections & Expenditures

	Fiscal Year				
	2015	2016	2017	2018	2019
Beginning Balance	\$ (3,728,330)	\$ (3,456,358)	\$ (3,279,197)	\$ (3,111,782)	\$ (2,999,536)
REVENUES					
Development Fees	341,279	249,645	236,625	181,387	447,351
Interest Earnings	35	(9)	-	-	-
Total Revenue	341,314	249,636	236,625	181,387	447,351
EXPENDITURES					
<u>MPFP #</u> <u>Program</u> <u>Title</u>					
0624 Vehicle Purchase					
0841 Computer Aided Dispatch	65,154	65,090	65,022	64,953	64,953
9000 Force Account	4,188	7,385	4,188	4,188	4,188
Total Expenditures	69,342	72,475	69,210	69,141	69,141
Excess(deficiency) revenues	271,972	177,161	167,415	112,246	378,210
Total Available Fund Equity at June 30	\$ (3,456,358)	\$ (3,279,197)	\$ (3,111,782)	\$ (2,999,536)	\$ (2,621,326)

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 puposes 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- Spring Lake	Unit	\$ 2,889
Single Family Residential - Greenfield	Unit	\$ 2,889
Single Family Residential- Infill	Unit	\$ 2,889
Multi-family Residential- Spring Lake	Unit	\$ 1,733
Multi-family Residential - Greenfield	Unit	\$ 1,733
Multi-family Residential - Infill	Unit	\$ 1,685
Multi-family Residential - Corridor	Unit	\$ 1,685
Multi-family Residential - Downtown	Unit	\$ 1,685
Small Multi-family- Spring Lake	Unit	\$ 1,155
Small Multi-family- Greenfield	Unit	\$ 1,155
Small Multi-family- Infill	Unit	\$ 1,155
Small Multi-family- Corridor	Unit	\$ 1,155
Small Multi-family- Downtown	Unit	\$ 1,155
Retail	Sq Ft	\$ 1.69
Service	Sq Ft	\$ 1.69
Office	Sq Ft	\$ 1.93
Industrial	Sq Ft	\$ 1.12

Fire Development Fund Collections & Expenditures

	Fiscal Year				
	2015	2016	2017	2018	2019
Beginning Balance	\$ (762,893)	\$ (640,264)	\$ (538,690)	\$ (440,543)	\$ (447,055)
REVENUES					
Development Fees	304,159	283,317	279,719	175,022	578,975
Interest Earnings	34	(9)			
Total Revenue	304,193	283,308	279,719	175,022	578,975
EXPENDITURES					
<u>MPEP #</u>	<u>Program</u>	<u>Title</u>			
	9000	Force Account	49,161	49,161	49,161
	7931	2014 Refunding of Lease Revenue Bonds	132,403	132,573	132,411
	1610	Fire Station #3 Relocation	-	-	-
Total Expenditures			181,564	181,734	181,572
Excess(deficiency) revenues over expenditures	122,629	101,574	98,147	(6,512)	387,587
Total Available Fund Equity at June 30	\$ (640,264)	\$ (538,690)	\$ (440,543)	\$ (447,055)	\$ (59,468)

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	\$ 533
Single Family Residential - Greenfield	Unit	\$ 533
Single Family Residential- Infill	Unit	\$ 533
Multi-family Residential- Spring Lake	Unit	\$ 399
Multi-family Residential - Greenfield	Unit	\$ 399
Multi-family Residential - Infill	Unit	\$ 382
Multi-family Residential - Corridor	Unit	\$ 382
Multi-family Residential - Downtown	Unit	\$ 382
Small Multi-family- Spring Lake	Unit	\$ 266
Small Multi-family- Greenfield	Unit	\$ 266
Small Multi-family- Infill	Unit	\$ 266
Small Multi-family- Corridor	Unit	\$ 266
Small Multi-family- Downtown	Unit	\$ 266
Retail	Sq Ft	\$ -
Service	Sq Ft	\$ -
Office	Sq Ft	\$ -
Industrial	Sq Ft	\$ -

Library Development Fund Collections & Expenditures

	Fiscal Year				
	2015	2016	2017	2018	2019
Beginning Balance	\$ 769,665	\$ 690,502	\$ 614,366	\$ 538,618	\$ 456,919
REVENUES					
Development Fees	10,964	11,133	11,944	6,516	34,071
Interest Earnings	422	2,345	3,316	5,185	6,045
Total Revenue	11,386	13,478	15,260	11,700	40,116
EXPENDITURES					
MPFP # Program Title					
	6,067	6,107	6,048	8,516	2,587
LIB-3 9445 Library Collection Material	84,483	83,507	84,960	84,884	84,943
Total Expenditures	90,550	89,614	91,008	93,400	87,530
Excess(deficiency) revenues over expenditures	(79,163)	(76,136)	(75,748)	(81,699)	(47,414)
Total Available Fund Equity at June 30	\$ 690,502	\$ 614,366	\$ 538,618	\$ 456,919	\$ 409,504

Conclusion: No fees have been held unexpended for more than five years; no refunds required.
The fund equity as of June 30, 2019 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	\$ 4,699	\$ 35	\$ 4,734
1 1/2"	2.0	\$ 9,397	\$ 70	\$ 9,467
2"	3.2	\$ 15,035	\$ 113	\$ 15,148
3"	6.0	\$ 28,191	\$ 211	\$ 28,402
4"	10.0	\$ 46,986	\$ 352	\$ 47,338
6"	20.0	\$ 93,971	\$ 705	\$ 94,676
8"	32.0	\$ 150,354	\$ 1,128	\$ 151,482

Surface Water Development Fund Collections & Expenditures

	Fiscal Year				
	2015	2016	2017	2018	2019
Beginning Balance**	\$ 648,618	\$ 1,180,309	\$ 1,842,184	\$ 2,445,126	\$ 2,927,286
REVENUES					
Development Fees	530,971	654,842	587,888	448,941	1,067,916
Interest Earnings	720	7,033	15,054	33,219	59,863
Total Revenue	531,691	661,875	602,942	482,160	1,127,779
EXPENDITURES					
MPFP # Program Title					
Total Expenditures	-	-	-	-	-
Excess(deficiency) revenues over expenditures	531,691	661,875	602,942	482,160	1,127,779
Total Available Fund Equity at June 30	\$ 1,180,309	\$ 1,842,184	\$ 2,445,126	\$ 2,927,286	\$ 4,055,065

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.

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				
	2015	2016	2017	2018	2019
Beginning Balance**	\$ (1,523,257)	\$ (1,642,474)	\$ (1,823,850)	\$ (1,995,816)	\$ (2,101,638)
REVENUES					
Development Fees	68,236	25,783	38,816	81,048	2,957
Interest Earnings	308	(78)	-	-	-
Other Revenue	-	-	-	4,321	-
Developer In Lieu	15,276	-	747	20,119	2,155
Total Revenue	83,819	25,705	39,563	105,488	5,112
EXPENDITURES					
<u>MPFP #</u>	<u>Program</u>	<u>Title</u>			
	0931	Storz Pond	6,161	8,382	8,485
	1603	Stormwater Quality Design Manual Update	-	-	3,430
	9000	Force Account	196,875	198,699	199,614
Total Expenditures			203,036	207,081	211,529
Excess(deficiency) revenues over expenditures	(119,217)	(181,376)	(171,966)	(105,822)	(205,372)
Total Available Fund Equity at June 30	\$ (1,642,474)	\$ (1,823,850)	\$ (1,995,816)	\$ (2,101,638)	\$ (2,307,010)

** 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	\$ 8,411
Single Family Residential - Greenfield	Unit	\$ 8,411
Single Family Residential- Infill	Unit	\$ 5,607
Multi-family Residential- Spring Lake	Unit	\$ 3,447
Multi-family Residential - Greenfield	Unit	\$ 3,447
Multi-family Residential - Infill	Unit	\$ 2,298
Multi-family Residential - Corridor	Unit	\$ 2,068
Multi-family Residential - Downtown	Unit	\$ 1,838
Small Multi-family- Spring Lake	Unit	\$ 3,447
Small Multi-family- Greenfield	Unit	\$ 3,447
Small Multi-family- Infill	Unit	\$ 2,298
Small Multi-family- Corridor	Unit	\$ 2,068
Small Multi-family- Downtown	Unit	\$ 1,838
Retail	Sq Ft	\$ 10.45
Service	Sq Ft	\$ 7.43
Office	Sq Ft	\$ 5.58
Industrial	Sq Ft	\$ 4.30

Road Development Fund Collections & Expenditures

	Fiscal Year				
	2015	2016	2017	2018	2019
Beginning Balance	\$ (3,754,640)	(2,444,245)	(1,587,790)	\$ (927,574)	\$ (259,655)
REVENUES					
Development Fees	1,731,943	1,310,944	1,280,675	1,086,644	2,397,554
Interest Earnings	208	(53)	-	-	-
Other Revenue	40,000	40,000	-	-	-
Total Revenue	1,772,150	1,350,891	1,280,675	1,086,644	2,397,554
EXPENDITURES					
<u>MPFP #</u> <u>Program</u> <u>Title</u>					
IGS-100 0006 1-5/113 Phase 2	88	-	-	3,641	15,967
TES-100 0228 Traffic Engineering Serv	6,120	22,387	2,042	-	1,018
SW-1A/B 0407 Widening & Recon Kentucky	-	-	-	-	-
TSM-202 1127 Main St/Cleveland Signal Intersection	368	10,592	195,066	-	-
1124 I5/Rd 102 Interchange Landscape	-	-	-	-	78,302
NTS-33 1306 Safe Routes to School	18,843	-	-	-	-
9000 Force Account	423,882	419,616	423,352	415,083	418,102
TP-3 9524 Planning/Analysis Studies	12,453	41,841	-	-	12,329
Total Expenditures	461,755	494,436	620,460	418,725	525,718
Excess(deficiency) revenues over expenditures	1,310,395	856,455	660,215	667,919	1,871,836
Total Available Fund Equity at June 30	<u>\$(2,444,245)</u>	<u>\$(1,587,790)</u>	<u>\$(927,574)</u>	<u>\$(259,655)</u>	<u>\$1,612,181</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 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- Spring Lake	Unit	
Single Family Residential - Greenfield	Unit	
Single Family Residential- Infill	Unit	
Multi-family Residential- Spring Lake	Unit	
Multi-family Residential - Greenfield	Unit	
Multi-family Residential - Infill	Unit	
Multi-family Residential - Corridor	Unit	
Multi-family Residential - Downtown	Unit	
Small Multi-family- Spring Lake	Unit	
Small Multi-family- Greenfield	Unit	
Small Multi-family- Infill	Unit	
Small Multi-family- Corridor	Unit	
Small Multi-family- Downtown	Unit	
Retail	Sq Ft	
Service	Sq Ft	
Office	Sq Ft	
Industrial	Sq Ft	

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 will be moved in FY2019/20.

Water Development Fund Collections & Expenditures

	2015	2016	Fiscal Year 2017	2018	2019
Beginning Balance**	\$ 1,359,826	\$ 1,410,810	\$ 1,466,336	\$ 1,513,573	\$ 1,527,683
REVENUES					
Development Fees	120,740	125,336	116,306	82,404	361,503
Interest Earnings	42	(11)	730	1,505	6,356
Other Revenue	-	-	-	-	-
Total Revenue	120,783	125,325	117,036	83,909	367,859
EXPENDITURES					
<u>MPFP #</u> <u>Program</u> <u>Title</u>					
9000 Force Account	69,799	69,799	69,799	69,799	69,799
Total Expenditures	69,799	69,799	69,799	69,799	69,799
Excess(deficiency) revenues over expenditures	50,983	55,526	47,237	14,110	298,060
Total Available Fund Equity at June 30	\$ 1,410,810	\$ 1,466,336	\$ 1,513,573	\$ 1,527,683	\$ 1,825,743

** 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 for spending.

Conclusion: Unexpended fund balance is accumulated for large projects included in the fee study that continue to be required. 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 puposes 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

Category	Basis	Fee
Single Family Residential- Spring Lake	Unit	\$ 6,383
Single Family Residential - Greenfield	Unit	\$ 6,383
Single Family Residential- Infill	Unit	\$ 6,383
Multi-family Residential- Spring Lake	Unit	\$ 4,787
Multi-family Residential - Greenfield	Unit	\$ 4,787
Multi-family Residential - Infill	Unit	\$ 4,575
Multi-family Residential - Corridor	Unit	\$ 4,575
Multi-family Residential - Downtown	Unit	\$ 4,575
Small Multi-family- Spring Lake	Unit	\$ 3,192
Small Multi-family- Greenfield	Unit	\$ 3,192
Small Multi-family- Infill	Unit	\$ 3,192
Small Multi-family- Corridor	Unit	\$ 3,192
Small Multi-family- Downtown	Unit	\$ 3,192
Retail	Sq Ft	\$ 2.61
Service	Sq Ft	\$ 2.61
Office	Sq Ft	\$ 1.56
Industrial	Sq Ft	\$ 2.93

Wastewater Development Fund Collections & Expenditures

	Fiscal Year					
	2015	2016	2017	2018	2019	
Beginning Balance**	\$ (11,842,247)	\$ (12,311,618)	\$ (12,877,446)	\$ (13,459,945)	\$ (14,608,608)	
REVENUES						
Development Fees	1,512,651	1,407,554	1,375,476	834,166	2,625,781	
Interest Earnings	1,360	11,553	26,883	-	9,574	
Refunds***	-	-	-	-	-	
Total Revenue	1,514,010	1,419,107	1,402,359	834,166	2,635,355	
EXPENDITURES						
<u>MPFP #</u> <u>Program</u> <u>Title</u>						
	2014 Refunding Wastewater Bond	1,915,940	1,917,494	1,917,416	1,915,387	1,916,382
9000	Force Account	67,441	67,441	67,441	67,441	67,441
Total Expenditures		1,983,381	1,984,935	1,984,857	1,982,828	1,983,823
Excess(deficiency) revenues over expenditures	(469,371)	(565,828)	(582,499)	(1,148,663)	651,532	
Total Available Fund Equity at June 30	\$ (12,311,618)	\$ (12,877,446)	\$ (13,459,945)	\$ (14,608,608)	\$ (13,957,076)	

** 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 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	\$ 8,554
Multi-family Residential	Unit	\$ 5,646
Non-Residential	Sq Ft	\$ 6.33

Park SLIF Fund Collections & Expenditures

	2015	2016	Fiscal Year 2017	2018	2019	
Beginning Balance	\$ 1,477,578	\$ 2,009,080	\$ 3,014,105	\$ 2,905,811	\$ 479,086	
REVENUES						
SLIF Fees	890,826	1,488,524	1,380,866	1,025,108	2,912,670	
Interest Earnings	1,225	13,416	20,969	5,437	18,450	
Other Revenues	3,750	2,000	129,560	2,078	-	
Total Revenue	895,802	1,503,940	1,531,395	1,032,623	2,931,120	
EXPENDITURES						
<u>Program</u>	<u>Title</u>					
7925	2012 Lease Rev Bond Debt Service	294,681	295,309	295,149	86,980	-
7455	Park SLIF	13,286	139	-	-	-
1115	Community Center/Sports Park Frontage	20,000	-	-	-	-
1505	SLSP Neighborhood Park N3	36,333	203,466	1,006,360	2,955,019	1,623,720
1710	SLSP Neighborhood Park N1	-	-	338,180	417,349	536,684
Total Expenditures		364,300	498,914	1,639,689	3,459,348	2,160,404
Excess(deficiency) revenues over expenditures	531,502	1,005,026	(108,294)	(2,426,725)	770,715	
Total Available Fund Equity at June 30	\$ 2,009,080	\$ 3,014,105	\$ 2,905,811	\$ 479,086	\$ 1,249,802	

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	\$ 10,775
Multi-family Residential	Unit	\$ 7,111
Non-Residential	Sq Ft	\$ 7.97

Storm Drain SLIF Fund Collections & Expenditures

	Fiscal Year					
	2015	2016	2017	2018	2019	
Beginning Balance	\$ 4,083,572	\$ 5,286,817	\$ 7,464,732	\$ 8,975,978	\$ 10,053,655	
REVENUES						
SLIF Fees	1,376,194	2,378,544	1,820,498	1,609,356	3,941,616	
Interest Earnings	(4,634)	(32,629)	(50,619)	(96,160)	(125,570)	
Other Revenues						
Total Revenue	1,371,559	2,345,915	1,769,879	1,513,196	3,816,045	
EXPENDITURES						
<u>Program</u>	<u>Title</u>					
0612	Spring Lake East Regional Pond Phase I	57,968	27,951	51,488	35,262	24,576
1113	North Gibson Ponds Detention	103,445	133,113	120,168	-	1,624
1721	North Regional Ponds and Pump Station	-	-	76,774	375,883	575,381
9000	Force Account	6,901	6,935	10,203	24,375	21,821
						-
Total Expenditures	168,314	167,999	258,633	435,519	623,403	
Excess(deficiency) revenues over expenditures	1,203,245	2,177,916	1,511,246	1,077,677	3,192,642	
Total Available Fund Equity at June 30	\$ 5,286,817	\$ 7,464,732	\$ 8,975,978	\$ 10,053,655	\$ 13,246,297	

Revenues paid through Fee Credit use

\$ 3,224,911

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- Infil	Unit	\$ 20,787
Multi-family Residential	Unit	\$ 13,720
Non-Residential	Sq Ft	\$ 15.37

Road SLIF Fund Collections & Expenditures

	Fiscal Year				
	2015	2016	2017	2018	2019
Beginning Balance	\$ (3,968,336)	\$ (1,865,456)	\$ 1,714,700	\$ 4,397,876	\$ 6,800,690
REVENUES					
SLIF Fees	2,113,819	3,653,293	2,796,159	2,604,069	7,602,499
Interest Earnings	(10,939)	(73,138)	(112,983)	(201,255)	(224,926)
Other Revenues					
Total Revenue	2,102,880	3,580,155	2,683,176	2,402,814	7,377,572
EXPENDITURES					
<u>Program</u> <u>Title</u>					
0924 Pioneer Ave., Gibson to Collector 4	-	-	-	-	-
9000 Force Account	-	-	-	-	5,508
1909 CR25A (Meikle to Promenade)	-	-	-	-	5,620
1910 Heritage Parkway Pedestrian Crossing	-	-	-	-	16,488
1913 Gibson Road Interchange Modification	-	-	-	-	275
2005 SR113/CR25A Interchange Modifications	-	-	-	-	57,808
Total Expenditures	-	-	-	-	85,699
Excess(deficiency) revenues over expenditures	2,102,880	3,580,155	2,683,176	2,402,814	7,291,873
Total Available Fund Equity at June 30	<u>\$(1,865,456)</u>	<u>\$ 1,714,700</u>	<u>\$ 4,397,876</u>	<u>\$ 6,800,690</u>	<u>\$ 14,092,563</u>
Revenues paid through Fee Credit use					\$ 4,953,853

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	\$ 2,307
Multi-family Residential	Unit	\$ 1,522
Non-Residential	Sq Ft	\$ 1.71

Water SLIF Fund Collections & Expenditures

	Fiscal Year				
	2015	2016	2017	2018	2019
Beginning Balance	\$ (452,744)	\$ (161,685)	\$ 335,308	\$ 709,585	\$ 1,042,321
REVENUES					
SLIF Fees	292,242	505,033	386,553	354,644	986,795
Interest Earnings	(1,183)	(8,040)	(12,276)	(21,908)	(24,401)
Other Revenues					
Total Revenue	291,059	496,993	374,277	332,736	962,394
EXPENDITURES					
<u>Program</u> <u>Title</u>					
Total Expenditures	-	-	-	-	-
Excess(deficiency) revenues over expenditures	291,059	496,993	374,277	332,736	962,394
Total Available Fund Equity at June 30	\$ (161,685)	\$ 335,308	\$ 709,585	\$ 1,042,321	\$ 2,004,714
Revenues paid through Fee Credit use					\$ 684,756

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	\$ 2,973
Multi-family Residential	Unit	\$ 1,961
Non-Residential	Sq Ft	\$ 2.20

Sewer SLIF Fund Collections & Expenditures

	2015	2016	Fiscal Year 2017	2018	2019
Beginning Balance	\$ 1,024,978	\$ 1,478,954	\$ 2,257,316	\$ 2,847,154	\$ 3,259,201
REVENUES					
SLIF Fees	455,147	786,668	602,113	434,761	1,087,542
Interest Earnings	(1,171)	(8,305)	(12,276)	(22,714)	(29,679)
Other Revenues					
Total Revenue	453,976	778,362	589,838	412,047	1,057,863
EXPENDITURES					
Program Title					
Total Expenditures	-	-	-	-	-
Excess(deficiency) revenues over expenditures	453,976	778,362	589,838	412,047	1,057,863
Total Available Fund Equity at June 30	\$ 1,478,954	\$ 2,257,316	\$ 2,847,154	\$ 3,259,201	\$ 4,317,064
Revenues paid through Fee Credit use					\$ 1,066,750

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	\$ 865
Multi-family Residential	Unit	\$ 572
Non-Residential	Sq Ft	

Fire SLIF Fund Collections & Expenditures

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

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