

Attachment 1
 AB1600 Annual Report
 Development Impact Fees
 City of Woodland
 Fiscal Year Ended June 30, 2017

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, 2017, fund revenues (development fees, interest income, bond proceeds, etc.) totaled \$5,391,820, while expenditures totaled \$5,520,975.

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	\$ 1,251,118	\$ 179,801	\$ 6,217	\$ 186,018	\$ 427,314	\$ (241,296)	\$ 1,009,822
Parks & Recreation	\$ (8,179,596)	\$ 1,231,623	\$ -	\$ 1,231,623	\$ 1,865,226	\$ (633,603)	\$ (8,813,198)
Police	\$ (3,279,197)	\$ 236,625	\$ -	\$ 236,625	\$ 69,210	\$ 167,415	\$ (3,111,782)
Fire	\$ (538,690)	\$ 279,719	\$ -	\$ 279,719	\$ 181,572	\$ 98,147	\$ (440,543)
Library	\$ 614,366	\$ 11,944	\$ 3,316	\$ 15,260	\$ 91,008	\$ (75,748)	\$ 538,618
Surface Water	\$ 1,842,184	\$ 587,888	\$ 15,054	\$ 602,942	\$ -	\$ 602,942	\$ 2,445,126
Storm Drainage	\$ (1,823,850)	\$ 38,816	\$ 747	\$ 39,563	\$ 211,529	\$ (171,966)	\$ (1,995,816)
Roads	\$ (1,587,790)	\$ 1,280,675	\$ -	\$ 1,280,675	\$ 620,460	\$ 660,215	\$ (927,574)
Water	\$ 1,156,687	\$ 116,306	\$ 730	\$ 117,036	\$ 69,799	\$ 47,237	\$ 1,203,924
Wastewater	\$ (12,877,446)	\$ 1,375,476	\$ 26,883	\$ 1,402,359	\$ 1,984,857	\$ (582,499)	\$ (13,459,945)
Total	\$ (23,422,215)	\$ 5,338,873	\$ 52,947	\$ 5,391,820	\$ 5,520,975	\$ (129,155)	\$ (23,551,370)

Spring Lake Infrastructure Fees (SLIF)

Category	Beginning Fund Balance (Deficit)	Development Fee Revenues	Other Revenues	Total Revenues	Expenditures	Net Difference	Ending Fund Balance (Deficit)
Parks	\$ 3,014,105	\$ 1,380,866	\$ 150,529	\$ 1,531,395	\$ 1,639,689	\$ (108,294)	\$ 2,905,811
Storm Drain	\$ 7,464,732	\$ 1,820,498	\$ (50,619)	\$ 1,769,879	\$ 258,633	\$ 1,511,246	\$ 8,975,978
Roads	\$ 1,714,700	\$ 2,796,159	\$ (112,983)	\$ 2,683,176	\$ -	\$ 2,683,176	\$ 4,397,876
Water	\$ 335,308	\$ 386,553	\$ (12,276)	\$ 374,277	\$ -	\$ 374,277	\$ 709,585
Sewer	\$ 2,257,316	\$ 602,113	\$ (12,276)	\$ 589,838	\$ -	\$ 589,838	\$ 2,847,154
Total	\$ 14,786,161	\$ 6,986,189	\$ (37,625)	\$ 6,948,564	\$ 1,898,322	\$ 5,050,243	\$ 19,836,404

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- Infill	Unit	\$ 885.00
Single Family Residential- Downtown	Unit	\$ 885.00
High-Density Single Family	Unit	\$ 738.00
Age-Restricted Single Family	Unit	\$ 531.00
Multi-family Residential	Unit	\$ 738.00
Age-Restricted Multi-family	Unit	\$ 531.00
Retail	Sq Ft	\$ 0.75
Service	Sq Ft	\$ 0.67
Office	Sq Ft	\$ 0.85
Industrial	Sq Ft	\$ 0.17
Downtown Retail	Sq Ft	\$ 0.75

General City Development Fund Collections & Expenditures

	Fiscal Year				
	2013	2014	2015	2016	2017
Beginning Balance	\$ 2,348,216	\$ 1,827,996	\$ 1,526,105	1,589,119	1,251,118
REVENUES					
Development Fees	86,158	109,184	259,307	188,711	179,801
Interest Earnings	4,688	1,234	995	4,770	6,217
Other Revenue	-	-	42,400	-	-
Total Revenue	90,846	110,417	302,702	193,481	186,018
EXPENDITURES					
<u>MPFP #</u> <u>Program</u> <u>Title</u>					
City-103 0706 General Plan Update	319,966	240,699	167,914	465,882	402,875
CITY-106 0837 Resource Management System (EIS)	53,916	51,445	-	-	-
CITY-6 0857 MPFP Update	-	-	-	-	6,246
CITY-102 7849 Debt Service on VOIP	47,657	64,995	64,995	48,746	-
1308 Habitat/Natural Conservation JPA	158,587	39,164	-	-	-
9000 Force Account	30,940	16,007	6,779	16,854	18,193
Total Expenditures	611,066	412,309	239,688	531,482	427,314
Excess(deficiency) revenues	(520,220)	(301,892)	63,014	(338,001)	(241,296)
Total Available Fund Equity at June 30	\$ 1,827,996	\$ 1,526,105	\$ 1,589,119	\$ 1,251,118	\$ 1,009,822

Conclusion: No fees have been held unexpended for more than five years; no refunds required
The fund equity as of June 30, 2017 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	Basis	Fee	Category	Basis	Fee
Single Family Residential- Infill	Unit	\$ 4,042	Single Family Residential- Infill	Unit	\$ 7,349
Single Family Residential- Downtown	Unit	N/A	Single Family Res- Downtown	Unit	\$ 7,349
High-Density Single Family	Unit	\$ 3,368	High-Density Single Family	Unit	\$ 6,123
Age-Restricted Single Family	Unit	\$ 2,424	Age-Restricted Single Family	Unit	\$ 4,408
Multi-family Residential	Unit	\$ 3,368	Multi-family Residential	Unit	\$ 6,123
Age-Restricted Multi-family	Unit	\$ 2,424	Age-Restricted Multi-family	Unit	\$ 4,408

Park Development Fund Collections & Expenditures

	2013	2014	Fiscal Year 2015	2016	2017
Beginning Balance	\$ (4,646,457)	\$ (6,292,520)	\$ (5,815,363)	(7,178,762)	(8,179,596)
REVENUES					
Development Fees	215,573	647,045	524,910	874,416	1,231,623
Interest Earnings	-	-	-	-	-
Other Revenue	-	293,314	-	60	-
Total Revenue	215,573	940,359	524,910	874,476	1,231,623
EXPENDITURES					
<u>MPFP #</u>	<u>Program</u>	<u>Title</u>			
1115	Community Center Frontage	-	23,530	5,712	-
7914	2005 Bond Debt Service Pymts	1,399,799	-	-	-
7925	2012 Refunding of 2007 Debt	402,868	407,960	404,573	404,517
7931	2014 Refunding Lease Rev	-	-	1,405,627	1,405,467
9000	Force Account	58,969	55,242	57,398	55,242
Total Expenditures	1,861,636	463,202	1,888,308	1,875,310	1,865,226
Excess(deficiency) revenues	(1,646,063)	477,157	(1,363,398)	(1,000,834)	(633,603)
Total Available Fund Equity at June 30	\$ (6,292,520)	\$ (5,815,363)	\$ (7,178,762)	\$ (8,179,596)	\$ (8,813,198)

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 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	\$	(477,157)
	2015	\$	1,363,398
	2016	\$	1,000,834
	2017	\$	633,603

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

<u>Category</u>	<u>Basis</u>	<u>Fee</u>
Single Family Residential- Infill	Unit	\$ 1,167
Single Family Residential- Downtown	Unit	\$ 1,167
High-Density Single Family	Unit	\$ 973
Age-Restricted Single Family	Unit	\$ 161
Multi-family Residential	Unit	\$ 973
Age-Restricted Multi-family	Unit	\$ 161
Retail	Sq Ft	\$ 0.96
Service	Sq Ft	\$ 0.88
Office	Sq Ft	\$ 1.11
Industrial	Sq Ft	\$ 0.25
Downtown Retail	Sq Ft	\$ 0.96

Police Development Fund Collections & Expenditures

	<u>Fiscal Year</u>				
	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Beginning Balance	\$ (3,809,135)	\$ (3,800,288)	\$ (3,728,330)	\$ (3,456,358)	\$ (3,279,197)
REVENUES					
Development Fees	90,066	143,912	341,279	249,645	236,625
Interest Earnings	-	102	35	(9)	-
Total Revenue	90,066	144,014	341,314	249,636	236,625
EXPENDITURES					
<u>MPFP #</u> <u>Program</u> <u>Title</u>					
0624	Vehicle Purchase	5,000			
0841	Computer Aided Dispatch	63,955	65,217	65,154	65,022
9000	Force Account	12,264	6,838	4,188	4,188
Total Expenditures	81,219	72,055	69,342	72,475	69,210
Excess(deficiency) revenues	8,847	71,959	271,972	177,161	167,415
Total Available Fund Equity at June 30	<u>\$(3,800,288)</u>	<u>\$(3,728,330)</u>	<u>\$(3,456,358)</u>	<u>\$(3,279,197)</u>	<u>\$(3,111,782)</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	\$ 1,364
Single Family Residential- Downtown	Unit	\$ 1,364
High-Density Single Family	Unit	\$ 1,021
Age-Restricted Single Family	Unit	\$ 1,125
Multi-family Residential	Unit	\$ 1,021
Age-Restricted Multi-family	Unit	\$ 841
Retail	Sq Ft	\$ 0.91
Service	Sq Ft	\$ 0.85
Office	Sq Ft	\$ 0.97
Industrial	Sq Ft	\$ 0.47
Downtown Retail	Sq Ft	\$ 0.91

Fire Development Fund Collections & Expenditures

	Fiscal Year				
	2013	2014	2015	2016	2017
Beginning Balance	\$ (680,803)	\$ (880,000)	\$ (762,893)	\$ (640,264)	\$ (538,690)
REVENUES					
Development Fees	85,707	166,169	304,159	283,317	279,719
Interest Earnings		99	34	(9)	
Total Revenue	85,707	166,268	304,193	283,308	279,719
EXPENDITURES					
<u>MPFP #</u>	<u>Program</u>	<u>Title</u>			
	9000	Force Account	52,684	49,161	49,161
	7931	2014 Refunding of Lease Rev		132,403	132,573
	7914	2005 Cap Project Debt Service	232,220		
Total Expenditures			284,904	49,161	181,564
Excess(deficiency) revenues over expenditures	(199,197)	117,107	122,629	101,574	98,147
Total Available Fund Equity at June 30	\$ (880,000)	\$ (762,893)	\$ (640,264)	\$ (538,690)	\$ (440,543)

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- Infill	Unit	\$ 54
Single Family Residential- Downtown	Unit	\$ 54
High-Density Single Family	Unit	\$ 46
Age-Restricted Single Family	Unit	\$ 34
Multi-family Residential	Unit	\$ 46
Age-Restricted Multi-family	Unit	\$ 34
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				
	2013	2014	2015	2016	2017
Beginning Balance	\$ 912,754	\$ 835,838	\$ 769,665	\$ 690,502	\$ 614,366
REVENUES					
Development Fees	17,175	6,250	10,964	11,133	11,944
Interest Earnings	2,073	573	422	2,345	3,316
Total Revenue	19,248	6,823	11,386	13,478	15,260
EXPENDITURES					
<u>MPPF #</u> <u>Program</u> <u>Title</u>					
LIB-3 9000 Force Account	9,335	2,587	6,067	6,107	6,048
LIB-3 9445 Library Collection Material	86,829	70,409	84,483	83,507	84,960
Total Expenditures	96,164	72,996	90,550	89,614	91,008
Excess(deficiency) revenues over expenditures	(76,916)	(66,173)	(79,163)	(76,136)	(75,748)
Total Available Fund Equity at June 30	\$ 835,838	\$ 769,665	\$ 690,502	\$ 614,366	\$ 538,618

Conclusion: No fees have been held unexpended for more than five years; no refunds required.
The fund equity as of June 30, 2017 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	\$ 3,056	\$	23
1 1/2"	2.0	\$ 6,112	\$	46
2"	3.2	\$ 6,779	\$	73
3"	6.0	\$ 18,336	\$	138
4"	10.0	\$ 30,560	\$	229
6"	20.0	\$ 61,120	\$	458
8"	32.0	\$ 97,792	\$	733

Surface Water Development Fund Collections & Expenditures

	Fiscal Year 2013	Fiscal Year 2014	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017
Beginning Balance**	\$ 40,255	\$ 203,739	\$ 648,618	\$ 1,180,309	\$ 1,842,184
REVENUES					
Development Fees	162,979	444,400	530,971	654,842	587,888
Interest Earnings	505	478	720	7,033	15,054
Total Revenue	163,484	444,879	531,691	661,875	602,942
EXPENDITURES					
<u>MPFP #</u> <u>Program</u> <u>Title</u>					
Total Expenditures	-	-	-	-	-
Excess(deficiency) revenues over expenditures	163,484	444,879	531,691	661,875	602,942
Total Available Fund Equity at June 30	\$ 203,739	\$ 648,618	\$ 1,180,309	\$ 1,842,184	\$ 2,445,126

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 begin in FY2017/18 and transfers from this fund will begin at that time. 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	\$9,302	\$13,953	\$14,883	\$11,674
Area E2	\$7,969	\$11,954	\$12,750	\$10,001
Area E3	\$5,869	\$8,804	\$9,390	\$7,366
Area E4	\$6,119	\$9,179	\$9,790	\$7,679
Area E5	\$2,290	\$3,435	\$3,664	\$2,874
Area E6	\$1,657	\$2,486	\$2,651	\$2,080
Area N1	\$45,110	\$67,665	\$72,176	\$56,613
Area N2	\$38,850	\$58,275	\$62,160	\$48,757
Area S6a	\$11,977	\$17,966	\$19,163	\$15,031
Area S6b	\$11,839	\$17,759	\$18,942	\$14,858

Storm Drain Development Fund Collections & Expenditures

	Fiscal Year						
	2013	2014	2015	2016	2017		
Beginning Balance**	\$ (1,254,322)	\$ (1,395,673)	\$ (1,523,257)	\$ (1,642,474)	\$ (1,823,850)		
REVENUES							
Development Fees	46,501	60,165	68,236	25,783	38,816		
Interest Earnings	-	904	308	(78)	-		
Other Revenue	-	-	-	-	-		
Developer In Lieu	20,959	12,494	15,276	-	747		
Total Revenue	67,460	73,562	83,819	25,705	39,563		
EXPENDITURES							
<u>MPFP #</u>	<u>Program</u>	<u>Title</u>					
	0931	Storz Pond	4,427	5,095	6,161	8,382	8,485
	1603	Stormwater Quality Design Manual Update	-	-	-	-	3,430
	9000	Force Account	204,384	196,050	196,875	198,699	199,614
Total Expenditures			208,811	201,146	203,036	207,081	211,529
Excess(deficiency) revenues over expenditures			(141,351)	(127,584)	(119,217)	(181,376)	(171,966)
Total Available Fund Equity at June 30			<u>\$(1,395,673)</u>	<u>\$(1,523,257)</u>	<u>\$(1,642,474)</u>	<u>\$(1,823,850)</u>	<u>\$(1,995,816)</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. 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- Infill	Unit	\$ 5,899
Single Family Residential- Downtown	Unit	\$ 4,304
High-Density Single Family	Unit	\$ 7,304
Age-Restricted Single Family	Unit	\$ 1,692
Multi-family Residential	Unit	\$ 4,304
Age-Restricted Multi-family	Unit	\$ 533
Retail	Sq Ft	\$ 7.21
Service	Sq Ft	\$ 5.21
Office	Sq Ft	\$ 5.08
Industrial	Sq Ft	\$ 2.91
Downtown Retail	Sq Ft	\$ 5.21

Road Development Fund Collections & Expenditures

	Fiscal Year				
	2013	2014	2015	2016	2017
Beginning Balance	\$(3,176,575)	\$(3,854,110)	\$(3,754,640)	(2,444,245)	(1,587,790)
REVENUES					
Development Fees	415,596	759,986	1,731,943	1,310,944	1,280,675
Interest Earnings	-	610	208	(53)	-
Other Revenue	-	83,307	40,000	40,000	-
Total Revenue	415,596	843,902	1,772,150	1,350,891	1,280,675
EXPENDITURES					
MPFP # Program Title					
NTS-28 0004 Lemen/North/East Realign	149,486	-	-	-	-
IGS-100 0006 1-5/113 Phase 2	4,362	1,883	88	-	-
TES-100 0228 Traffic Engineering Serv	8,092	13,660	6,120	22,387	2,042
SW-1A/B 0407 Widening & Recon Kentucky	-	73	-	-	-
TSM-202 1127 Main St/Cleveland Signal Intersection	702	497	368	10,592	195,066
SW-2 1301 Gibson Frontage Improvements	132,157	-	-	-	-
NTS-33 1304 Parkside Reimbursement	338,000	-	-	-	-
NTS-33 1306 Safe Routes to School	6,962	300,274	18,843	-	-
9000 Force Account	453,012	427,165	423,882	419,616	423,352
TP-3 9524 Planning/Analysis Studies	304	881	12,453	41,841	-
IGS-1 9724 I-5/CR 102 Interchange	54	-	-	-	-
NTS-33 9801 NTS E.GUM & MATMOR	-	-	-	-	-
Total Expenditures	1,093,131	744,433	461,755	494,436	620,460
Excess(deficiency) revenues over expenditures	(677,535)	99,470	1,310,395	856,455	660,215
Total Available Fund Equity at June 30	\$(3,854,110)	\$(3,754,640)	\$(2,444,245)	\$(1,587,790)	\$(927,574)

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- Infill	Unit	\$ 587
Single Family Residential- Downtown	Unit	\$ 587
High-Density Single Family	Unit	\$ 361
Age-Restricted Single Family	Unit	\$ 353
Multi-family Residential	Unit	\$ 361
Age-Restricted Multi-family	Unit	\$ 287
Retail	Sq Ft	\$ 0.15
Service	Sq Ft	\$ 0.16
Office	Sq Ft	\$ 0.10
Industrial	Sq Ft	\$ 0.15
Downtown Retail	Sq Ft	\$ 0.15

Water Development Fund Collections & Expenditures

	Fiscal Year				
	2013	2014	2015	2016	2017
Beginning Balance**	\$ 1,035,430	\$ 1,000,123	\$ 1,050,177	\$ 1,101,161	\$ 1,156,687
REVENUES					
Development Fees	38,736	69,730	120,740	125,336	116,306
Interest Earnings	-	124	42	(11)	730
Other Revenue	-	49,999	-	-	-
Total Revenue	38,736	119,853	120,783	125,325	117,036
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	74,043	69,799	69,799	69,799	69,799
Total Expenditures	74,043	69,799	69,799	69,799	69,799
Excess(deficiency) revenues over expenditures	(35,307)	50,054	50,983	55,526	47,237
Total Available Fund Equity at June 30	\$ 1,000,123	\$ 1,050,177	\$ 1,101,161	\$ 1,156,687	\$ 1,203,924

** 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- Infill	Unit	\$ 6,401
Single Family Residential- Downtown	Unit	\$ 6,401
High-Density Single Family	Unit	\$ 5,336
Age-Restricted Single Family	Unit	\$ 3,841
Multi-family Residential	Unit	\$ 5,336
Age-Restricted Multi-family	Unit	\$ 3,841
Retail	Sq Ft	\$ 3.15
Service	Sq Ft	\$ 3.94
Office	Sq Ft	\$ 2.62
Industrial	Sq Ft	\$ 2.93
Downtown Retail	Sq Ft	\$ 3.15

Wastewater Development Fund Collections & Expenditures

	Fiscal Year				
	2013	2014	2015	2016	2017
Beginning Balance**	\$ (10,713,945)	\$ (12,070,426)	\$ (11,842,247)	\$ (12,311,618)	\$ (12,877,446)
REVENUES					
Development Fees	423,417	1,286,527	1,512,651	1,407,554	1,375,476
Interest Earnings	-	459	1,360	11,553	26,883
Refunds***	-	-	-	-	-
Total Revenue	423,417	1,286,986	1,514,010	1,419,107	1,402,359
EXPENDITURES					
<u>MPFP #</u> <u>Program</u> <u>Title</u>					
7908	2002 Refunding Bond	1,205,435	489,568	-	-
7916	2005 Cap Projects Debt Service	502,886	501,799	-	-
	2014 Refunding Wastewater Bond	-	-	1,915,940	1,917,494
9000	Force Account	71,577	67,441	67,441	67,441
Total Expenditures		1,779,898	1,058,808	1,983,381	1,984,857
Excess(deficiency) revenues over expenditures	(1,356,481)	228,178	(469,371)	(565,828)	(582,499)
Total Available Fund Equity at June 30	\$ (12,070,426)	\$ (11,842,247)	\$ (12,311,618)	\$ (12,877,446)	\$ (13,459,945)

** 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 and the Spring Lake share of the Community Sports Park.

Park SLIF Development Fee Schedule

Category	Basis	Fee
Single Family Residential- Infill	Unit	\$ 8,089
Multi-family Residential	Unit	\$ 5,339
Non-Residential	Sq Ft	\$ 6.23

Park SLIF Fund Collections & Expenditures

	Fiscal Year 2013	Fiscal Year 2014	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017
Beginning Balance	\$ 612,843	\$ 691,629	\$ 1,477,578	\$ 2,009,080	\$ 3,014,105
REVENUES					
SLIF Fees	385,166	1,087,392	890,826	1,488,524	1,380,866
Interest Earnings	1,714	1,091	1,225	13,416	20,969
Other Revenues	-	-	3,750	2,000	129,560
Total Revenue	386,880	1,088,483	895,802	1,503,940	1,531,395
EXPENDITURES					
<u>Program</u> <u>Title</u>					
7925 2012 Lease Rev Bond Debt Service	294,387	294,402	294,681	295,309	295,149
7455 Park SLIF	13,706	8,132	13,286	139	-
1115 Community Center/Sports Park Frontage	-	-	20,000	-	-
1505 SLSP Neighborhood Park N3	-	-	36,333	203,466	1,006,360
1710 SLSP Neighborhood Park N1	-	-	-	-	338,180
Total Expenditures	308,094	302,534	364,300	498,914	1,639,689
Excess(deficiency) revenues over expenditures	78,787	785,949	531,502	1,005,026	(108,294)
Total Available Fund Equity at June 30	\$ 691,629	\$ 1,477,578	\$ 2,009,080	\$ 3,014,105	\$ 2,905,811

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- Infill	Unit	\$ 11,320
Multi-family Residential	Unit	\$ 7,470
Non-Residential	Sq Ft	\$ 7.01

Storm Drain SLIF Fund Collections & Expenditures

	Fiscal Year 2013	Fiscal Year 2014	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017
Beginning Balance	\$ 2,038,416	\$ 2,627,048	\$ 4,083,572	\$ 5,286,817	\$ 7,464,732
REVENUES					
SLIF Fees	676,846	1,601,603	1,376,194	2,378,544	1,820,498
Interest Earnings	(22,101)	(6,244)	(4,634)	(32,629)	(50,619)
Other Revenues					
Total Revenue	654,746	1,595,358	1,371,559	2,345,915	1,769,879
EXPENDITURES					
<u>Program</u> <u>Title</u>					
0612 Spring Lake Regional Pond Landscaping	60,273	5,459	57,968	27,951	51,488
1113 North Gibson Ponds Detention	68	128,048	103,445	133,113	120,168
1721 North Regional Ponds and Pump Station	-	-	-	-	76,774
9000 Force Account	5,773	5,328	6,901	6,935	10,203
Total Expenditures	66,113	138,835	168,314	167,999	258,633
Excess(deficiency) revenues over expenditures	588,632	1,456,523	1,203,245	2,177,916	1,511,246
Total Available Fund Equity at June 30	\$ 2,627,048	\$ 4,083,572	\$ 5,286,817	\$ 7,464,732	\$ 8,975,978

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	\$ 17,387
Multi-family Residential	Unit	\$ 11,476
Non-Residential	Sq Ft	\$ 15.60

Road SLIF Fund Collections & Expenditures

	Fiscal Year 2013	Fiscal Year 2014	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017
Beginning Balance	\$ (5,794,560)	\$ (6,425,917)	\$ (3,968,336)	\$ (1,865,456)	\$ 1,714,700
REVENUES					
SLIF Fees	1,039,624	2,460,162	2,113,819	3,653,293	2,796,159
Interest Earnings	(50,685)	(14,396)	(10,939)	(73,138)	(112,983)
Other Revenues		14,494			
Total Revenue	988,939	2,460,259	2,102,880	3,580,155	2,683,176
EXPENDITURES					
<u>Program</u> <u>Title</u>					
0924 Pioneer Ave., Gibson to Collector 4	1,555,603	652	-	-	-
0925 CR25A Improvements, SR113 to Road 101	7,463	-	-	-	-
0927 Pioneer Ave - FCR to Heritage Pkwy	-	-	-	-	-
9000 Force Account	57,230	2,026	-	-	-
Total Expenditures	1,620,296	2,678	-	-	-
Excess(deficiency) revenues over expenditures	(631,357)	2,457,581	2,102,880	3,580,155	2,683,176
Total Available Fund Equity at June 30	\$ (6,425,917)	\$ (3,968,336)	\$ (1,865,456)	\$ 1,714,700	\$ 4,397,876

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	\$ 2,404
Multi-family Residential	Unit	\$ 1,587
Non-Residential	Sq Ft	\$ 1.91

Water SLIF Fund Collections & Expenditures

	Fiscal Year 2013	Fiscal Year 2014	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017
Beginning Balance	\$ (929,373)	\$ (791,307)	\$ (452,744)	\$ (161,685)	\$ 335,308
REVENUES					
SLIF Fees	143,731	340,156	292,242	505,033	386,553
Interest Earnings	(5,666)	(1,592)	(1,183)	(8,040)	(12,276)
Other Revenues					
Total Revenue	138,066	338,564	291,059	496,993	374,277
EXPENDITURES					
<u>Program</u> <u>Title</u>					
Total Expenditures	-	-	-	-	-
Excess(deficiency) revenues over expenditures	138,066	338,564	291,059	496,993	374,277
Total Available Fund Equity at June 30	\$ (791,307)	\$ (452,744)	\$ (161,685)	\$ 335,308	\$ 709,585

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	\$ 3,744
Multi-family Residential	Unit	\$ 2,471
Non-Residential	Sq Ft	\$ 1.89

Sewer SLIF Fund Collections & Expenditures

	Fiscal Year 2013	Fiscal Year 2014	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017
Beginning Balance	\$ 279,178	\$ 496,918	\$ 1,024,978	\$ 1,478,954	\$ 2,257,316
REVENUES					
SLIF Fees	223,839	529,729	455,147	786,668	602,113
Interest Earnings	(6,099)	(1,669)	(1,171)	(8,305)	(12,276)
Other Revenues					
Total Revenue	217,740	528,060	453,976	778,362	589,838
EXPENDITURES					
<u>Program</u> <u>Title</u>					
Total Expenditures	-	-	-	-	-
Excess(deficiency) revenues over expenditures	217,740	528,060	453,976	778,362	589,838
Total Available Fund Equity at June 30	\$ 496,918	\$ 1,024,978	\$ 1,478,954	\$ 2,257,316	\$ 2,847,154

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.