

Attachment 1  
 AB1600 Annual Report  
 Development Impact Fees  
 City of Woodland  
 Fiscal Year Ended June 30, 2021

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, 2021, fund revenues (development fees, interest income, bond proceeds, etc.) totaled \$9,560,639, while expenditures totaled \$6,833,686.

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

<b>Category</b>	<b>Beginning Fund Balance (Deficit)</b>	<b>Development Fee Revenues</b>	<b>Other Revenues</b>	<b>Total Revenues</b>	<b>Expenditures</b>	<b>Net Difference</b>	<b>Ending Fund Balance (Deficit)</b>
General City	\$ 1,695,092	\$ 262,637	\$ 19,949	\$ 282,587	\$ 20,708	\$ 261,879	\$ 1,956,971
Parks & Recreation	\$ (9,832,232)	\$ 1,434,975	\$ -	\$ 1,434,975	\$ 1,433,036	\$ 1,939	\$ (9,830,293)
Police	\$ (2,446,253)	\$ 218,408	\$ -	\$ 218,408	\$ 66,498	\$ 151,910	\$ (2,294,342)
Fire	\$ 747,667	\$ 887,070	\$ 15,293	\$ 902,363	\$ 149,635	\$ 752,728	\$ 1,500,395
Library	\$ 498,104	\$ 160,999	\$ 5,704	\$ 166,702	\$ 104,279	\$ 62,423	\$ 560,526
Surface Water	\$ 7,472,189	\$ 1,596,530	\$ 77,803	\$ 1,674,333	\$ 23,437	\$ 1,650,896	\$ 9,123,085
Storm Drainage	\$ (2,469,491)	\$ 240,177	\$ -	\$ 240,177	\$ 442,645	\$ (202,468)	\$ (2,671,959)
Roads	\$ 3,921,221	\$ 2,593,681	\$ 38,573	\$ 2,632,255	\$ 2,651,897	\$ (19,643)	\$ 3,901,578
Wastewater	\$ (13,837,804)	\$ 2,008,840	\$ -	\$ 2,008,840	\$ 1,941,551	\$ 67,289	\$ (13,770,515)
<b>Total</b>	<b>\$ (14,251,506)</b>	<b>\$ 9,403,317</b>	<b>\$ 157,322</b>	<b>\$ 9,560,639</b>	<b>\$ 6,833,686</b>	<b>\$ 2,726,953</b>	<b>\$ (11,524,553)</b>

**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, 2021 \$10,508,294 in unused fee credits remained in developer accounts with the City

<b>Category</b>	<b>Beginning Fund Balance (Deficit)</b>	<b>Development Fee Revenues</b>	<b>Other Revenues</b>	<b>Total Revenues</b>	<b>Expenditures</b>	<b>Net Difference</b>	<b>Ending Fund Balance (Deficit)</b>
Parks	\$ 1,579,485	\$ 2,403,488	\$ 35,311	\$ 2,438,799	\$ 552,028	\$ 1,886,771	\$ 3,466,256
Storm Drain	\$ 3,124,690	\$ 2,571,586	\$ (162,228)	\$ 2,409,358	\$ 1,729,671	\$ 679,687	\$ 3,804,378
Roads	\$ 13,102,099	\$ 4,961,019	\$ (142,401)	\$ 4,818,618	\$ 12,584,501	\$ (7,765,882)	\$ 5,336,217
Water	\$ 2,754,011	\$ 550,674	\$ (15,092)	\$ 535,582	\$ -	\$ 535,582	\$ 3,289,594
Sewer	\$ (598,758)	\$ 709,714	\$ (21,515)	\$ 688,200	\$ 49,063	\$ 639,137	\$ 40,379
Fire	\$ 620,640	\$ 243,190	\$ 8,898	\$ 252,088	\$ -	\$ 252,088	\$ 872,728
<b>Total</b>	<b>\$ 20,582,168</b>	<b>\$ 11,439,672</b>	<b>\$ (297,026)</b>	<b>\$ 11,142,646</b>	<b>\$ 14,915,263</b>	<b>\$ (3,772,617)</b>	<b>\$ 16,809,551</b>

## 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	\$ 886.00
Single Family Residential- Infill	Unit	\$ 886.00
Single Family Residential - Greenfield	Unit	\$ 886.00
Multi-family Residential- Spring Lake	Unit	\$ 666.00
Multi-family Residential - Greenfield	Unit	\$ 666.00
Multi-family Residential - Infill	Unit	\$ 636.00
Multi-family Residential - Corridor	Unit	\$ 636.00
Multi-family Residential - Downtown	Unit	\$ 636.00
Small Multi-family- Spring Lake	Unit	\$ 444.00
Small Multi-family- Greenfield	Unit	\$ 444.00
Small Multi-family- Infill	Unit	\$ 444.00
Small Multi-family- Corridor	Unit	\$ 444.00
Small Multi-family- Downtown	Unit	\$ 444.00
Retail	1,000Sq Ft	\$ 591.00
Service	1,000Sq Ft	\$ 591.00
Office	1,000Sq Ft	\$ 739.00
Industrial	1,000Sq Ft	\$ 246.00

### General City Development Fund Collections & Expenditures

	2017	2018	Fiscal Year 2019	2020	2021
<b>Beginning Balance</b>	1,251,118	\$ 1,009,822	\$ 1,125,279	\$ 1,389,946	\$ 1,695,092
<b>REVENUES</b>					
Development Fees	179,801	135,693	348,358	292,860	262,637
Interest Earnings	6,217	12,770	20,517	32,154	19,949
Other Revenue	-	-	-	-	-
<b>Total Revenue</b>	<b>186,018</b>	<b>148,462</b>	<b>368,874</b>	<b>325,014</b>	<b>282,587</b>
<b>EXPENDITURES</b>					
MPFP #    Program            Title					
City-103    0706    General Plan Update	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	-	-	-	-	-
2109    Enterprise System Replacement	-	-	-	-	11
9000    Force Account	18,193	12,977	9,852	19,868	20,696
<b>Total Expenditures</b>	<b>427,314</b>	<b>33,005</b>	<b>104,208</b>	<b>19,868</b>	<b>20,708</b>
Excess(deficiency) revenues	(241,296)	115,457	264,667	305,146	261,879
<b>Total Available Fund Equity at June 30</b>	<b>\$ 1,009,822</b>	<b>\$ 1,125,279</b>	<b>\$ 1,389,946</b>	<b>\$ 1,695,092</b>	<b>\$ 1,956,971</b>

**Conclusion:** No fees have been held unexpended for more than five years; no refunds required  
The fund equity as of June 30, 2021 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

Category	Basis	Fee
Single Family Residential- Spring Lake	Unit	\$ 4,501
Single Family Residential- Infill	Unit	\$ 8,182
Single Family Residential - Greenfield	Unit	\$ 8,182
Multi-family Residential - Spring Lake	Unit	\$ 3,375
Multi-family Residential - Greenfield	Unit	\$ 6,136
Multi-family Residential - Infill	Unit	\$ 5,865
Multi-family Residential - Corridor	Unit	\$ 5,865
Multi-family Residential - Downtown	Unit	\$ 5,865
Small Multi-family- Spring Lake	Unit	\$ 2,250
Small Multi-family- Greenfield	Unit	\$ 4,091
Small Multi-family- Infill	Unit	\$ 4,091
Small Multi-family- Corridor	Unit	\$ 4,091
Small Multi-family- Downtown	Unit	\$ 4,091

### Park Development Fund Collections & Expenditures

	2017	2018	Fiscal Year 2019	2020	2021
<b>Beginning Balance</b>	(8,179,596)	\$(8,813,198)	\$ (9,799,564)	\$ (9,806,109)	\$ (9,832,232)
<b>REVENUES</b>					
Development Fees	1,231,623	593,519	1,458,770	1,420,753	1,434,975
Interest Earnings	-	-	-	-	-
Other Revenue	-	-	-	25	-
<b>Total Revenue</b>	<u>1,231,623</u>	<u>593,519</u>	<u>1,458,770</u>	<u>1,420,778</u>	<u>1,434,975</u>
<b>EXPENDITURES</b>					
MPFP #      Program      Title					
1115      Community Center Frontage	-	-	-	-	-
7925      2012 Refunding of 2007 Debt	404,517	119,138	-	-	-
7931      2014 Refunding Lease Rev	1,405,467	1,405,504	1,410,073	1,410,073	1,414,622
9000      Force Account	55,242	55,242	55,242	36,828	18,414
<b>Total Expenditures</b>	<u>1,865,226</u>	<u>1,579,884</u>	<u>1,465,315</u>	<u>1,446,901</u>	<u>1,433,036</u>
Excess(deficiency) revenues	<u>(633,603)</u>	<u>(986,365)</u>	<u>(6,545)</u>	<u>(26,123)</u>	<u>1,939</u>
<b>Total Available Fund Equity at June 30</b>	<u><b>\$(8,813,198)</b></u>	<u><b>\$(9,799,564)</b></u>	<u><b>\$(9,806,109)</b></u>	<u><b>\$(9,832,232)</b></u>	<u><b>\$(9,830,293)</b></u>

**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 (MSF) 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	Year	Amount	MSF Loan	Year	Amount
	2012	\$ 4,646,458			
	2013	\$ 1,646,063		2020	\$ -
	2014	\$ (477,157)		2021	\$ 24,184
	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**

<u>Category</u>	<u>Basis</u>	<u>Fee</u>
Single Family Residential- Spring Lake	Unit	\$ 725
Single Family Residential - Greenfield	Unit	\$ 725
Single Family Residential- Infill	Unit	\$ 725
Multi-family Residential- Spring Lake	Unit	\$ 543
Multi-family Residential - Greenfield	Unit	\$ 543
Multi-family Residential - Infill	Unit	\$ 520
Multi-family Residential - Corridor	Unit	\$ 520
Multi-family Residential - Downtown	Unit	\$ 520
Small Multi-family- Spring Lake	Unit	\$ 362
Small Multi-family- Greenfield	Unit	\$ 362
Small Multi-family- Infill	Unit	\$ 362
Small Multi-family- Corridor	Unit	\$ 362
Small Multi-family- Downtown	Unit	\$ 362
Retail	1,000 Sq Ft	\$ 483
Service	1,000 Sq Ft	\$ 483
Office	1,000 Sq Ft	\$ 603
Industrial	1,000 Sq Ft	\$ 201

**Police Development Fund Collections & Expenditures**

	<u>2017</u>	<u>2018</u>	<u>Fiscal Year 2019</u>	<u>2020</u>	<u>2021</u>
<b>Beginning Balance</b>	\$ (3,279,197)	\$ (3,111,782)	\$ (2,999,536)	\$ (2,621,326)	\$ (2,446,253)
<b>REVENUES</b>					
Development Fees	236,625	181,387	447,351	239,178	218,408
Interest Earnings	-	-	-	3,360	-
<b>Total Revenue</b>	<b>\$ 236,625</b>	<b>\$ 181,387</b>	<b>\$ 447,351</b>	<b>\$ 242,538</b>	<b>\$ 218,408</b>
<b>EXPENDITURES</b>					
<u>MPFP #</u> <u>Program</u> <u>Title</u>					
0624	Vehicle Purchase				
0841	Computer Aided Dispatch	65,022	64,953	64,487	64,729
9000	Force Account	4,188	4,188	2,978	1,769
<b>Total Expenditures</b>	<b>\$ 69,210</b>	<b>\$ 69,141</b>	<b>\$ 69,141</b>	<b>\$ 67,465</b>	<b>\$ 66,498</b>
Excess(deficiency) revenues	\$ 167,415	\$ 112,246	\$ 378,210	\$ 175,073	\$ 151,910
<b>Total Available Fund Equity at June 30</b>	<b>\$ (3,111,782)</b>	<b>\$ (2,999,536)</b>	<b>\$ (2,621,326)</b>	<b>\$ (2,446,253)</b>	<b>\$ (2,294,342)</b>

**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 published annual financial statements 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 that is repaid over time from available cash balances.

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	\$ 3,003
Single Family Residential - Greenfield	Unit	\$ 3,003
Single Family Residential- Infill	Unit	\$ 3,003
Multi-family Residential- Spring Lake	Unit	\$ 1,801
Multi-family Residential - Greenfield	Unit	\$ 1,801
Multi-family Residential - Infill	Unit	\$ 1,751
Multi-family Residential - Corridor	Unit	\$ 1,751
Multi-family Residential - Downtown	Unit	\$ 1,751
Small Multi-family- Spring Lake	Unit	\$ 1,201
Small Multi-family- Greenfield	Unit	\$ 1,201
Small Multi-family- Infill	Unit	\$ 1,201
Small Multi-family- Corridor	Unit	\$ 1,201
Small Multi-family- Downtown	Unit	\$ 1,201
Retail	1,000 Sq Ft	\$ 1,751
Service	1,000 Sq Ft	\$ 1,751
Office	1,000 Sq Ft	\$ 2,002
Industrial	1,000 Sq Ft	\$ 1,167

### Fire Development Fund Collections & Expenditures

	Fiscal Year				
	2017	2018	2019	2020	2021
<b>Beginning Balance</b>	\$ (538,690)	\$ (440,543)	\$ (447,055)	\$ (59,468)	\$ 747,667
<b>REVENUES</b>					
Development Fees	279,719	175,022	578,975	964,523	887,070
Interest Earnings				14,176	15,293
<b>Total Revenue</b>	<b>279,719</b>	<b>175,022</b>	<b>578,975</b>	<b>978,699</b>	<b>902,363</b>
<b>EXPENDITURES</b>					
<u>MPFP #</u>	<u>Program</u>	<u>Title</u>			
	9000	Force Account	49,161	49,161	50,518
	7931	2014 Refunding of Lease Revenue Bonds	132,411	132,373	132,803
	1610	Fire Station #3 Relocation	-	-	8,067
					4,912
<b>Total Expenditures</b>			<b>181,572</b>	<b>181,534</b>	<b>191,388</b>
					<b>171,564</b>
					<b>149,635</b>
Excess(deficiency) revenues over expenditures	98,147	(6,512)	387,587	807,135	752,728
<b>Total Available Fund Equity at June 30</b>	<b>\$ (440,543)</b>	<b>\$ (447,055)</b>	<b>\$ (59,468)</b>	<b>\$ 747,667</b>	<b>\$ 1,500,395</b>

**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	\$ 554
Single Family Residential - Greenfield	Unit	\$ 554
Single Family Residential- Infill	Unit	\$ 554
Multi-family Residential- Spring Lake	Unit	\$ 415
Multi-family Residential - Greenfield	Unit	\$ 415
Multi-family Residential - Infill	Unit	\$ 397
Multi-family Residential - Corridor	Unit	\$ 397
Multi-family Residential - Downtown	Unit	\$ 397
Small Multi-family- Spring Lake	Unit	\$ 277
Small Multi-family- Greenfield	Unit	\$ 277
Small Multi-family- Infill	Unit	\$ 277
Small Multi-family- Corridor	Unit	\$ 277
Small Multi-family- Downtown	Unit	\$ 277
Retail	Sq Ft	\$ -
Service	Sq Ft	\$ -
Office	Sq Ft	\$ -
Industrial	Sq Ft	\$ -

### Library Development Fund Collections & Expenditures

	2017	2018	Fiscal Year 2019	2020	2021
<b>Beginning Balance</b>	\$614,366	\$538,618	\$456,919	\$409,504	\$498,104
<b>REVENUES</b>					
Development Fees	11,944	6,516	34,071	165,126	160,999
Interest Earnings	3,316	5,185	6,045	9,552	5,704
<b>Total Revenue</b>	<b>15,260</b>	<b>11,700</b>	<b>40,116</b>	<b>174,678</b>	<b>166,702</b>
<b>EXPENDITURES</b>					
<u>MPFP #</u> <u>Program</u> <u>Title</u>					
9000    Force Account	6,048	8,516	2,587	2,282	19,279
LIB-3    9445    Library Collection Material	84,960	84,884	84,943	83,797	85,000
<b>Total Expenditures</b>	<b>91,008</b>	<b>93,400</b>	<b>87,530</b>	<b>86,079</b>	<b>104,279</b>
Excess(deficiency) revenues over expenditures	(75,748)	(81,699)	(47,414)	88,599	62,423
<b>Total Available Fund Equity at June 30</b>	<b>\$538,618</b>	<b>\$456,919</b>	<b>\$409,504</b>	<b>\$498,104</b>	<b>\$560,526</b>

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

The fund equity as of June 30, 2021 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 - WATER DEVELOPMENT FUND

### Water Development Fee Description

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.

### Water Development Fee Schedule

All Users (by meter size)

Meter Size	Weight Factor	Calculated Fee	Admin Fee	Total Water Capacity Fee
1"	1.0	\$ 5,297	\$ 37	\$ 5,334
1 1/2"	2.0	\$ 10,594	\$ 74	\$ 10,668
2"	3.2	\$ 16,950	\$ 119	\$ 17,069
3"	6.0	\$ 31,782	\$ 223	\$ 32,005
4"	10.0	\$ 52,970	\$ 371	\$ 53,341
6"	20.0	\$ 105,940	\$ 742	\$ 106,682
8"	32.0	\$ 169,504	\$ 1,188	\$ 170,692

Note: Residential Water Fees for Single Family and individually metered Multi-family units are based on a 1" meter fee, the fee for Multi-family is 75% of the Single Family rate, and 50% of the rate for Small Multi-Family. Water fees for Commercial and Multi-family with a single meter are based on meter size per chart above.

### Surface Water Development Fund Collections & Expenditures

	Fiscal Year				
	2017	2018	2019	2020	2021
<b>Beginning Balance**</b>	\$ 1,842,184	\$ 2,445,126	\$ 2,927,286	\$ 5,880,808	\$ 7,472,189
<b>REVENUES</b>					
Development Fees	587,888	448,941	1,067,916	1,522,703	1,596,530
Interest Earnings	15,054	33,219	59,863	115,298	77,803
<b>Total Revenue</b>	<b>602,942</b>	<b>482,160</b>	<b>1,127,779</b>	<b>1,638,001</b>	<b>1,674,333</b>
<b>EXPENDITURES</b>					
<u>MPFP #</u> <u>Program</u> <u>Title</u>					
	9000	Force Account		46,619	23,437
<b>Total Expenditures</b>	-	-	-	<b>46,619</b>	<b>23,437</b>
Excess(deficiency) revenues over expenditures	602,942	482,160	1,127,779	1,591,382	1,650,896
<b>Total Available Fund Equity at June 30</b>	<b>\$ 2,445,126</b>	<b>\$ 2,927,286</b>	<b>\$ 4,055,065</b>	<b>\$ 7,472,189</b>	<b>\$ 9,123,085</b>

**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	\$10,356	\$15,535	\$16,570	\$12,997
Area E2	\$8,874	\$13,310	\$14,197	\$11,136
Area E3	\$6,534	\$9,802	\$10,455	\$8,201
Area E4	\$6,813	\$10,219	\$10,901	\$8,551
Area E5	\$2,549	\$3,825	\$4,079	\$3,200
Area E6	\$1,845	\$1,767	\$2,952	\$2,316
Area N1	\$50,225	\$75,338	\$80,360	\$63,032
Area N2	\$43,255	\$64,883	\$69,207	\$54,285
Area S6a	\$13,335	\$20,002	\$21,337	\$16,735
Area S6b	\$13,180	\$19,771	\$21,089	\$16,541

### Storm Drain Development Fund Collections & Expenditures

	Fiscal Year				
	2017	2018	2019	2020	2021
<b>Beginning Balance**</b>	\$ (1,823,850)	\$ (1,995,816)	\$ (2,101,638)	\$ (2,307,010)	\$ (2,469,491)
<b>REVENUES</b>					
Development Fees	38,816	81,048	2,957	246,757	240,177
Interest Earnings	-	-	-	-	-
Other Revenue	-	4,321	-	-	-
Developer In Lieu	747	20,119	2,155	-	-
<b>Total Revenue</b>	<b>39,563</b>	<b>105,488</b>	<b>5,112</b>	<b>246,757</b>	<b>240,177</b>
<b>EXPENDITURES</b>					
<u>MPFP #</u> <u>Program</u> <u>Title</u>					
0915	Floodsafe Yolo	-	-	154,776	155,354
0931	Storz Pond	8,485	5,250	7,821	13,527
1603	Stormwater Quality Design Manual Update	3,430	6,429	-	-
2006	Storm Drain Outfall Channel Outlet Structure	-	-	111,388	188,612
9000	Force Account	199,614	199,632	135,253	85,151
<b>Total Expenditures</b>	<b>211,529</b>	<b>211,310</b>	<b>210,484</b>	<b>409,238</b>	<b>442,645</b>
Excess(deficiency) revenues over expenditures	(171,966)	(105,822)	(205,372)	(162,481)	(202,468)
<b>Total Available Fund Equity at June 30</b>	<b>\$ (1,995,816)</b>	<b>\$ (2,101,638)</b>	<b>\$ (2,307,010)</b>	<b>\$ (2,469,491)</b>	<b>\$ (2,671,959)</b>

\*\* 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	\$ 8,742
Single Family Residential - Greenfield	Unit	\$ 8,742
Single Family Residential- Infill	Unit	\$ 5,825
Multi-family Residential- Spring Lake	Unit	\$ 3,583
Multi-family Residential - Greenfield	Unit	\$ 3,583
Multi-family Residential - Infill	Unit	\$ 2,388
Multi-family Residential - Corridor	Unit	\$ 2,149
Multi-family Residential - Downtown	Unit	\$ 1,910
Small Multi-family- Spring Lake	Unit	\$ 3,583
Small Multi-family- Greenfield	Unit	\$ 3,583
Small Multi-family- Infill	Unit	\$ 2,388
Small Multi-family- Corridor	Unit	\$ 2,149
Small Multi-family- Downtown	Unit	\$ 1,910
Retail	1,000 Sq Ft	\$ 10,856
Service	1,000 Sq Ft	\$ 7,722
Office	1,000 Sq Ft	\$ 5,796
Industrial	1,000 Sq Ft	\$ 4,466

**Road Development Fund Collections & Expenditures**

	2017	2018	Fiscal Year 2019	2020	2021
<b>Beginning Balance</b>	(1,587,790)	\$ (927,574)	\$ (259,655)	\$ 1,612,181	\$ 3,921,221
<b>REVENUES</b>					
Development Fees	1,280,675	1,086,644	2,397,554	2,783,155	2,593,681
Interest Earnings				74340.28	38,573
Other Revenue	-				
<b>Total Revenue</b>	<u>1,280,675</u>	<u>1,086,644</u>	<u>2,397,554</u>	<u>2,857,495</u>	<u>2,632,255</u>
<b>EXPENDITURES</b>					
<u>MPFP #</u> <u>Program</u> <u>Title</u>					
IGS-100      0006      1-5/113 Phase 2	-	3,641	15,967	-	140
TES-100      0228      Traffic Engineering Serv	2,042	-	1,018	-	3,032
SW-1A/B      0407      Widening & Recon Kentucky	-	-	-	209,518	2,350,000
TSM-202      1127      Main St/Cleveland Signal Intersection	195,066	-	-	-	-
1124      I5/Rd 102 Interchange Landscape	-	-	78,302	56,339	114,609
1702      New Traffic Signal - Kentucky/Cottonwood	-	-	-	273	-
1913      Gibson Road Interchange Modification	-	-	-	5,327	29,673
9000      Force Account	423,352	415,083	418,102	276,998	148,819
TP-3            9524      Planning/Analysis Studies	-	-	12,329	-	5,625
<b>Total Expenditures</b>	<u>620,460</u>	<u>418,725</u>	<u>525,718</u>	<u>548,455</u>	<u>2,651,897</u>
Excess(deficiency) revenues over expenditures	<u>660,215</u>	<u>667,919</u>	<u>1,871,836</u>	<u>2,309,040</u>	<u>(19,643)</u>
<b>Total Available Fund Equity at June 30</b>	<u><b>\$ (927,574)</b></u>	<u><b>\$ (259,655)</b></u>	<u><b>\$ 1,612,181</b></u>	<u><b>\$ 3,921,221</b></u>	<u><b>\$ 3,901,578</b></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	\$ 6,634
Single Family Residential - Greenfield	Unit	\$ 6,634
Single Family Residential- Infill	Unit	\$ 6,634
Multi-family Residential- Spring Lake	Unit	\$ 4,975
Multi-family Residential - Greenfield	Unit	\$ 4,975
Multi-family Residential - Infill	Unit	\$ 4,755
Multi-family Residential - Corridor	Unit	\$ 4,755
Multi-family Residential - Downtown	Unit	\$ 4,755
Small Multi-family- Spring Lake	Unit	\$ 3,317
Small Multi-family- Greenfield	Unit	\$ 3,317
Small Multi-family- Infill	Unit	\$ 3,317
Small Multi-family- Corridor	Unit	\$ 3,317
Small Multi-family- Downtown	Unit	\$ 3,317
Retail	1,000 Sq Ft	\$ 2,708
Service	1,000 Sq Ft	\$ 2,708
Office	1,000 Sq Ft	\$ 1,624
Industrial	1,000 Sq Ft	\$ 3,047

### Wastewater Development Fund Collections & Expenditures

	Fiscal Year					
	2017	2018	2019	2020	2021	
<b>Beginning Balance**</b>	\$ (12,877,446)	\$ (13,459,945)	\$ (14,608,608)	\$ (13,957,076)	\$ (13,837,804)	
<b>REVENUES</b>						
Development Fees	1,375,476	834,166	2,625,781	2,078,027	2,008,840	
Interest Earnings	26,883	-	9,574	2,896	-	
<b>Total Revenue</b>	<b>1,402,359</b>	<b>834,166</b>	<b>2,635,355</b>	<b>2,080,923</b>	<b>2,008,840</b>	
<b>EXPENDITURES</b>						
<u>MPFP #</u> <u>Program</u> <u>Title</u>						
	2014 Refunding Wastewater Bond	1,917,416	1,915,387	1,916,382	1,916,635	1,918,957
9000	Force Account	67,441	67,441	67,441	45,017	22,594
<b>Total Expenditures</b>	<b>1,984,857</b>	<b>1,982,828</b>	<b>1,983,823</b>	<b>1,961,652</b>	<b>1,941,551</b>	
Excess(deficiency) revenues over expenditures	(582,499)	(1,148,663)	651,532	119,271	67,289	
<b>Total Available Fund Equity at June 30</b>	<b>\$ (13,459,945)</b>	<b>\$ (14,608,608)</b>	<b>\$ (13,957,076)</b>	<b>\$ (13,837,804)</b>	<b>\$ (13,770,515)</b>	

\*\* 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 published annual financial statements due to a large transfers from another fund. These transfers are done for financial reporting requirements, but are considered a 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	\$ 8,891
Multi-family Residential	Unit	\$ 5,869
Non-Residential	Sq Ft	\$ 6.85

### Park SLIF Fund Collections & Expenditures

			Fiscal Year				
			2017	2018	2019	2020	2021
<b>Beginning Balance</b>			\$ 3,014,105	\$ 2,905,811	\$ 479,086	\$ 1,249,802	\$ 1,579,485
<b>REVENUES</b>							
SLIF Fees			1,380,866	1,025,108	2,912,670	2,476,083	2,403,488
Interest Earnings			20,969	5,437	18,450	29,910	35,311
Other Revenues			129,560	2,078	-	-	-
<b>Total Revenue</b>			<b>1,531,395</b>	<b>1,032,623</b>	<b>2,931,120</b>	<b>2,505,993</b>	<b>2,438,799</b>
<b>EXPENDITURES</b>							
	<u>Program</u>	<u>Title</u>					
	7925	2012 Lease Rev Bond Debt Service	295,149	86,980	-	-	-
	1505	SLSP Neighborhood Park N3	1,006,360	2,955,019	1,623,720	13,771	26,902
	1710	SLSP Neighborhood Park N1	338,180	417,349	536,684	2,162,539	20,408
	1911	Spring Lake Central Park	-	-	-	-	504,718
<b>Total Expenditures</b>			<b>1,639,689</b>	<b>3,459,348</b>	<b>2,160,404</b>	<b>2,176,310</b>	<b>552,028</b>
Excess(deficiency) revenues over expenditures			(108,294)	(2,426,725)	770,715	329,683	1,886,771
<b>Total Available Fund Equity at June 30</b>			<b>\$ 2,905,811</b>	<b>\$ 479,086</b>	<b>\$ 1,249,802</b>	<b>\$ 1,579,485</b>	<b>\$ 3,466,256</b>

**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	\$ 11,199
Multi-family Residential	Unit	\$ 7,391
Non-Residential	Sq Ft	\$ 8.63

### Storm Drain SLIF Fund Collections & Expenditures

	2017	2018	Fiscal Year 2019	2020	2021
<b>Beginning Balance</b>	\$ (2,656,875)	\$ (1,145,629)	\$ (67,952)	\$ 3,124,690	\$ 3,124,690
<b>REVENUES</b>					
SLIF Fees	1,820,498	1,609,356	3,941,616	3,140,159	2,571,586
Interest Earnings	(50,619)	(96,160)	(125,570)	(275,973)	(162,228)
Other Revenues					
<b>Total Revenue</b>	<b>1,769,879</b>	<b>1,513,196</b>	<b>3,816,045</b>	<b>2,864,186</b>	<b>2,409,358</b>
<b>EXPENDITURES</b>					
Program Title					
0612 Spring Lake East Regional Pond Phase I	51,488	35,262	24,576	-	45,761
1113 North Gibson Ponds Detention	120,168	-	1,624	31,069	-
1721 North Regional Ponds and Pump Station	76,774	375,883	575,381	6,118,502	1,680,519
9000 Force Account	10,203	24,375	21,821	66,275	3,391
			-	-	-
<b>Total Expenditures</b>	<b>258,633</b>	<b>435,519</b>	<b>623,403</b>	<b>6,215,846</b>	<b>1,729,671</b>
Excess(deficiency) revenues over expenditures	1,511,246	1,077,677	3,192,642	(3,351,660)	679,687
<b>Total Available Fund Equity at June 30</b>	<b>\$ (1,145,629)</b>	<b>\$ (67,952)</b>	<b>\$ 3,124,690</b>	<b>\$ (226,970)</b>	<b>\$ 3,804,378</b>
Revenues paid through Fee Credit use	\$ 1,234,097	\$ 1,268,937	\$ 3,224,911	\$ 2,688,092	\$ 2,046,135

**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.

\*Prior year numbers have been adjusted to correct for beginning balances of fund equity and for investment earning not allocated before report was complete

## 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 \$	21,605
Multi-family Residential	Unit \$	14,260
Non-Residential	Sq Ft \$	16.63

### Road SLIF Fund Collections & Expenditures

	Fiscal Year				
	2017	2018	2019	2020	2021
<b>Beginning Balance</b>	\$ (3,125,013)	\$ (441,837)	\$ 1,960,977	\$ 9,252,850	\$ 13,102,099
<b>REVENUES</b>					
SLIF Fees	2,796,159	2,604,069	7,602,499	6,057,907	4,961,019
Interest Earnings	(112,983)	(201,255)	(224,926)	(259,162)	(142,401)
Other Revenues					
<b>Total Revenue</b>	<b>2,683,176</b>	<b>2,402,814</b>	<b>7,377,572</b>	<b>5,798,745</b>	<b>4,818,618</b>
<b>EXPENDITURES</b>					
Program Title					
9000 Force Account	-	-	5,508	3,906	22,857
1909 CR25A (Meikle to Promenade)	-	-	5,620	115,064	1,716,359
1910 Heritage Parkway Pedestrian Crossing	-	-	16,488	-	161,811
1913 Gibson Road Interchange Modification	-	-	275	-	76,789
2005 SR113/CR25A Interchange Modifications	-	-	57,808	73,185	104,622
Developer Reimbursable Projects				1,757,341	10,502,062
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>85,699</b>	<b>1,949,496</b>	<b>12,584,501</b>
Excess(deficiency) revenues over expenditures	2,683,176	2,402,814	7,291,873	3,849,249	(7,765,882)
<b>Total Available Fund Equity at June 30</b>	<b>\$ (441,837)</b>	<b>\$ 1,960,977</b>	<b>\$ 9,252,850</b>	<b>\$ 13,102,099</b>	<b>\$ 5,336,217</b>
Revenues paid through Fee Credit use	\$ 1,895,722	\$ 1,949,241	\$ 4,953,853	\$ 4,129,234	\$ 3,143,112

**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.

\*Prior year numbers have been adjusted to correct for beginning balances of fund equity and for investment earning not allocated before report was complete

## 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	\$ 2,398
Multi-family Residential	Unit	\$ 1,582
Non-Residential	Sq Ft	\$ 1.85

### Water SLIF Fund Collections & Expenditures

	2017	2018	Fiscal Year 2019	2020	2021
<b>Beginning Balance</b>	\$ 442,249	\$ 816,526	\$ 1,149,262	\$ 2,111,655	\$ 2,754,011
<b>REVENUES</b>					
SLIF Fees	386,553	354,644	986,795	672,358	550,674
Interest Earnings	(12,276)	(21,908)	(24,401)	(30,002)	(15,092)
Other Revenues					
<b>Total Revenue</b>	<b>374,277</b>	<b>332,736</b>	<b>962,394</b>	<b>642,356</b>	<b>535,582</b>
<b>EXPENDITURES</b>					
<u>Program</u> <u>Title</u>					
<b>Total Expenditures</b>	-	-	-	-	-
Excess(deficiency) revenues over expenditures	<u>374,277</u>	<u>332,736</u>	<u>962,394</u>	<u>642,356</u>	<u>535,582</u>
<b>Total Available Fund Equity at June 30</b>	<b><u>\$ 816,526</u></b>	<b><u>\$ 1,149,262</u></b>	<b><u>\$ 2,111,655</u></b>	<b><u>\$ 2,754,011</u></b>	<b><u>\$ 3,289,594</u></b>
Revenues paid through Fee Credit use	\$ 262,040	\$ 269,438	\$ 684,756	\$ 570,771	\$ 434,463

**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.

\*Prior year numbers have been adjusted to correct for beginning balances of fund equity and for investment earning not allocated before report was complete

## 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	Unit	Fee
Single Family Residential- Infill		Unit	\$ 3,091
Multi-family Residential		Unit	\$ 2,415
Non-Residential		Sq Ft	\$ 2.38

### Sewer SLIF Fund Collections & Expenditures

		2017	2018	Fiscal Year 2019	2020	2021
<b>Beginning Balance</b>		\$ (3,485,663)	\$ (2,895,825)	\$ (2,483,778)	\$ (1,425,915)	\$ (598,758)
<b>REVENUES</b>						
	SLIF Fees	602,113	434,761	1,087,542	866,478	709,714
	Interest Earnings	(12,276)	(22,714)	(29,679)	(39,320)	(21,515)
	Other Revenues					
<b>Total Revenue</b>		<b>589,838</b>	<b>412,047</b>	<b>1,057,863</b>	<b>827,158</b>	<b>688,200</b>
<b>EXPENDITURES</b>						
	<u>Program</u>					
	<u>Title</u>					
	9000 Force Account	-	-	-	-	21,222
	2110 Spring Lake Sewer Pump Station	-	-	-	-	27,840
<b>Total Expenditures</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>49,063</b>
Excess(deficiency) revenues over expenditures		589,838	412,047	1,057,863	827,158	639,137
<b>Total Available Fund Equity at June 30</b>		<b>\$ (2,895,825)</b>	<b>\$ (2,483,778)</b>	<b>\$ (1,425,915)</b>	<b>\$ (598,758)</b>	<b>\$ 40,379</b>
Revenues paid through Fee Credit use		\$ 408,220	\$ 419,745	\$ 1,066,750	\$ 889,178	\$ 676,829

**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.

\*Prior year numbers have been adjusted to correct for beginning balances of fund equity and for investment earning not allocated before report was complete

## 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	\$ 900
Multi-family Residential	Unit	\$ 594
Non-Residential	Sq Ft	\$ 0.69

### Fire SLIF Fund Collections & Expenditures

	Fiscal Year			
	2018	2019	2020	2021
<b>Beginning Balance</b>	\$ -	\$ 61,063	\$ 358,446	\$ 620,640
<b>REVENUES</b>				
SLIF Fees	60,370	292,091	250,419	243,190
Interest Earnings	693	5,292	11,775	8,898
Other Revenues				
<b>Total Revenue</b>	<b>61,063</b>	<b>297,383</b>	<b>262,194</b>	<b>252,088</b>
<b>EXPENDITURES</b>				
<u>Program</u> <u>Title</u>				
<b>Total Expenditures</b>	-	-	-	-
Excess(deficiency) revenues over expenditures	61,063	297,383	262,194	252,088
<b>Total Available Fund Equity at June 30</b>	<b>\$ 61,063</b>	<b>\$ 358,446</b>	<b>\$ 620,640</b>	<b>\$ 872,728</b>

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