

Attachment 1  
 AB1600 Annual Report  
 Development Impact Fees  
 City of Woodland  
 Fiscal Year Ended June 30, 2018

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, 2018, fund revenues (development fees, interest income, bond proceeds, etc.) totaled \$3,702,458, while expenditures totaled \$4,639,626.

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	\$ 1,009,822	\$ 135,693	\$ 12,770	\$ 148,462	\$ 33,005	\$ 115,457	\$ 1,125,279
Parks & Recreation	\$ (8,813,198)	\$ 593,519	\$ -	\$ 593,519	\$ 1,579,884	\$ (986,365)	\$ (9,799,564)
Police	\$ (3,111,782)	\$ 181,387	\$ -	\$ 181,387	\$ 69,141	\$ 112,246	\$ (2,999,536)
Fire	\$ (440,543)	\$ 175,022	\$ -	\$ 175,022	\$ 181,534	\$ (6,512)	\$ (447,055)
Library	\$ 538,618	\$ 6,516	\$ 5,185	\$ 11,700	\$ 93,400	\$ (81,699)	\$ 456,919
Surface Water	\$ 2,445,126	\$ 448,941	\$ 33,219	\$ 482,160	\$ -	\$ 482,160	\$ 2,927,286
Storm Drainage	\$ (1,995,816)	\$ 81,048	\$ 24,440	\$ 105,488	\$ 211,310	\$ (105,822)	\$ (2,101,638)
Roads	\$ (927,574)	\$ 1,086,644	\$ -	\$ 1,086,644	\$ 418,725	\$ 667,919	\$ (259,655)
Water	\$ 1,513,573	\$ 82,404	\$ 1,505	\$ 83,909	\$ 69,799	\$ 14,110	\$ 1,527,683
Wastewater	\$ (13,459,945)	\$ 834,166	\$ -	\$ 834,166	\$ 1,982,828	\$ (1,148,663)	\$ (14,608,608)
<b>Total</b>	<b>\$ (23,241,720)</b>	<b>\$ 3,625,340</b>	<b>\$ 77,118</b>	<b>\$ 3,702,458</b>	<b>\$ 4,639,626</b>	<b>\$ (937,168)</b>	<b>\$ (24,178,888)</b>

### **Spring Lake Infrastructure Fees (SLIF)**

<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	\$ 2,905,811	\$ 1,025,108	\$ 7,515	\$ 1,032,623	\$ 3,459,348	\$ (2,426,725)	\$ 479,086
Storm Drain	\$ 8,975,978	\$ 1,609,356	\$ (96,160)	\$ 1,513,196	\$ 435,519	\$ 1,077,677	\$ 10,053,655
Roads	\$ 4,397,876	\$ 2,604,069	\$ (201,255)	\$ 2,402,814	\$ -	\$ 2,402,814	\$ 6,800,690
Water	\$ 709,585	\$ 354,644	\$ (21,908)	\$ 332,736	\$ -	\$ 332,736	\$ 1,042,321
Sewer	\$ 2,847,154	\$ 434,761	\$ (22,714)	\$ 412,047	\$ -	\$ 412,047	\$ 3,259,201
<b>Total</b>	<b>\$ 19,836,404</b>	<b>\$ 6,027,938</b>	<b>\$ (334,522)</b>	<b>\$ 5,693,416</b>	<b>\$ 3,894,868</b>	<b>\$ 1,798,548</b>	<b>\$ 21,634,952</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

<u>Category</u>	<u>Basis</u>	<u>Fee</u>
Single Family Residential- Infill	Unit	\$ 921.00
Single Family Residential- Downtown	Unit	\$ 921.00
High-Density Single Family	Unit	\$ 768.00
Age-Restricted Single Family	Unit	\$ 553.00
Multi-family Residential	Unit	\$ 768.00
Age-Restricted Multi-family	Unit	\$ 553.00
Retail	Sq Ft	\$ 0.78
Service	Sq Ft	\$ 0.70
Office	Sq Ft	\$ 0.88
Industrial	Sq Ft	\$ 0.18
Downtown Retail	Sq Ft	\$ 0.78

### General City Development Fund Collections & Expenditures

	<u>2014</u>	<u>2015</u>	<u>Fiscal Year 2016</u>	<u>2017</u>	<u>2018</u>
<b>Beginning Balance</b>	\$ 1,827,996	\$ 1,526,105	1,589,119	1,251,118	\$ 1,009,822
<b>REVENUES</b>					
Development Fees	109,184	259,307	188,711	179,801	135,693
Interest Earnings	1,234	995	4,770	6,217	12,770
Other Revenue	-	42,400	-	-	-
<b>Total Revenue</b>	<b>110,417</b>	<b>302,702</b>	<b>193,481</b>	<b>186,018</b>	<b>148,462</b>
<b>EXPENDITURES</b>					
<u>MPFP #</u> <u>Program</u> <u>Title</u>					
City-103    0706    General Plan Update	240,699	167,914	465,882	402,875	13,940
CITY-106    0837    Resource Management System (EIS)	51,445	-	-	-	
CITY-106    0845    Enterprise GIS Database	-	-	-	-	(5,867)
CITY-6        0857    MPFP Update	-	-	-	6,246	11,955
CITY-102    7849    Debt Service on VOIP	64,995	64,995	48,746	-	
1308    Habitat/Natural Conservation JPA	39,164	-	-	-	
9000    Force Account	16,007	6,779	16,854	18,193	12,977
<b>Total Expenditures</b>	<b>412,309</b>	<b>239,688</b>	<b>531,482</b>	<b>427,314</b>	<b>33,005</b>
Excess(deficiency) revenues	(301,892)	63,014	(338,001)	(241,296)	115,457
<b>Total Available Fund Equity at June 30</b>	<b>\$ 1,526,105</b>	<b>\$ 1,589,119</b>	<b>\$ 1,251,118</b>	<b>\$ 1,009,822</b>	<b>\$ 1,125,279</b>

**Conclusion:** No fees have been held unexpended for more than five years; no refunds required  
The fund equity as of June 30, 2018 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	\$ 4,208	Single Family Residential- Infill	Unit	\$ 7,650
Single Family Residential- Downtown	Unit	N/A	Single Family Res- Downtown	Unit	\$ 7,650
High-Density Single Family	Unit	\$ 3,506	High-Density Single Family	Unit	\$ 6,374
Age-Restricted Single Family	Unit	\$ 2,523	Age-Restricted Single Family	Unit	\$ 4,589
Multi-family Residential	Unit	\$ 3,506	Multi-family Residential	Unit	\$ 6,374
Age-Restricted Multi-family	Unit	\$ 2,523	Age-Restricted Multi-family	Unit	\$ 4,589

### Park Development Fund Collections & Expenditures

	2014	2015	Fiscal Year 2016	2017	2018
<b>Beginning Balance</b>	\$ (6,292,520)	\$ (5,815,363)	(7,178,762)	(8,179,596)	\$(8,813,198)
<b>REVENUES</b>					
Development Fees	647,045	524,910	874,416	1,231,623	593,519
Interest Earnings	-	-	-	-	-
Other Revenue	293,314	-	60	-	-
<b>Total Revenue</b>	<b>940,359</b>	<b>524,910</b>	<b>874,476</b>	<b>1,231,623</b>	<b>593,519</b>
<b>EXPENDITURES</b>					
MPFP #	Program	Title			
1115	Community Center Frontage	-	23,530	5,712	-
7925	2012 Refunding of 2007 Debt	407,960	403,715	404,573	119,138
7931	2014 Refunding Lease Rev	-	1,405,821	1,407,627	1,405,504
9000	Force Account	55,242	55,242	57,398	55,242
<b>Total Expenditures</b>		<b>463,202</b>	<b>1,888,308</b>	<b>1,875,310</b>	<b>1,865,226</b>
Excess(deficiency) revenues		477,157	(1,363,398)	(1,000,834)	(633,603)
<b>Total Available Fund Equity at June 30</b>		<b>\$(5,815,363)</b>	<b>\$(7,178,762)</b>	<b>\$(8,179,596)</b>	<b>\$(9,799,564)</b>

**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 \$9,799,564 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

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	\$ 1,215
Single Family Residential- Downtown	Unit	\$ 1,215
High-Density Single Family	Unit	\$ 1,013
Age-Restricted Single Family	Unit	\$ 168
Multi-family Residential	Unit	\$ 1,013
Age-Restricted Multi-family	Unit	\$ 168
Retail	Sq Ft	\$ 1.00
Service	Sq Ft	\$ 0.92
Office	Sq Ft	\$ 1.16
Industrial	Sq Ft	\$ 0.26
Downtown Retail	Sq Ft	\$ 1.00

### Police Development Fund Collections & Expenditures

	<u>Fiscal Year</u>				
	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
<b>Beginning Balance</b>	\$ (3,800,288)	\$ (3,728,330)	\$ (3,456,358)	\$ (3,279,197)	\$ (3,111,782)
<b>REVENUES</b>					
Development Fees	143,912	341,279	249,645	236,625	181,387
Interest Earnings	102	35	(9)	-	-
<b>Total Revenue</b>	<b>144,014</b>	<b>341,314</b>	<b>249,636</b>	<b>236,625</b>	<b>181,387</b>
<b>EXPENDITURES</b>					
<u>MPFP #</u>	<u>Program</u>	<u>Title</u>			
0624	Vehicle Purchase				
0841	Computer Aided Dispatch		65,217	65,154	65,090
9000	Force Account		6,838	4,188	7,385
<b>Total Expenditures</b>			<b>72,055</b>	<b>69,342</b>	<b>72,475</b>
Excess(deficiency) revenues	71,959	271,972	177,161	167,415	112,246
<b>Total Available Fund Equity at June 30</b>	<b>\$ (3,728,330)</b>	<b>\$ (3,456,358)</b>	<b>\$ (3,279,197)</b>	<b>\$ (3,111,782)</b>	<b>\$ (2,999,536)</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 CAFR due to a large transfer in from another fund (\$1,925,837). This transfer was done for financial accounting purposes and is considered a long term loan to the Police Development Fund.

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

## FUND 560 - FIRE DEVELOPMENT FUND

### Fire Development Fee Description

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

### Fire Development Fee Schedule

<u>Category</u>	<u>Basis</u>	<u>Fee</u>
Single Family Residential- Infill	Unit	\$ 1,420
Single Family Residential- Downtown	Unit	\$ 1,420
High-Density Single Family	Unit	\$ 1,063
Age-Restricted Single Family	Unit	\$ 1,171
Multi-family Residential	Unit	\$ 1,063
Age-Restricted Multi-family	Unit	\$ 875
Retail	Sq Ft	\$ 0.95
Service	Sq Ft	\$ 0.88
Office	Sq Ft	\$ 1.01
Industrial	Sq Ft	\$ 0.49
Downtown Retail	Sq Ft	\$ 0.95

### Fire Development Fund Collections & Expenditures

	<u>2014</u>	<u>2015</u>	<u>Fiscal Year 2016</u>	<u>2017</u>	<u>2018</u>
<b>Beginning Balance</b>	\$ (880,000)	\$ (762,893)	\$ (640,264)	\$ (538,690)	\$ (440,543)
<b>REVENUES</b>					
Development Fees	166,169	304,159	283,317	279,719	175,022
Interest Earnings	99	34	(9)		
<b>Total Revenue</b>	<b>166,268</b>	<b>304,193</b>	<b>283,308</b>	<b>279,719</b>	<b>175,022</b>
<b>EXPENDITURES</b>					
<u>MPFP #</u>	<u>Program</u>	<u>Title</u>			
	9000	Force Account	49,161	49,161	49,161
	7931	2014 Refunding of Lease Rev		132,403	132,573
	7914	2005 Cap Project Debt Service			132,411
<b>Total Expenditures</b>			<b>49,161</b>	<b>181,564</b>	<b>181,734</b>
Excess(deficiency) revenues over expenditures	117,107	122,629	101,574	98,147	(6,512)
<b>Total Available Fund Equity at June 30</b>	<b>\$ (762,893)</b>	<b>\$ (640,264)</b>	<b>\$ (538,690)</b>	<b>\$ (440,543)</b>	<b>\$ (447,055)</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- Infill	Unit	\$ 56
Single Family Residential- Downtown	Unit	\$ 56
High-Density Single Family	Unit	\$ 48
Age-Restricted Single Family	Unit	\$ 35
Multi-family Residential	Unit	\$ 48
Age-Restricted Multi-family	Unit	\$ 35
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				
	2014	2015	2016	2017	2018
<b>Beginning Balance</b>	\$ 835,838	\$ 769,665	\$ 690,502	\$ 614,366	\$ 538,618
<b>REVENUES</b>					
Development Fees	6,250	10,964	11,133	11,944	6,516
Interest Earnings	573	422	2,345	3,316	5,185
<b>Total Revenue</b>	<b>6,823</b>	<b>11,386</b>	<b>13,478</b>	<b>15,260</b>	<b>11,700</b>
<b>EXPENDITURES</b>					
<u>MPFP #</u> <u>Program</u> <u>Title</u>					
9000      Force Account	2,587	6,067	6,107	6,048	8,516
LIB-3      9445      Library Collection Material	70,409	84,483	83,507	84,960	84,884
<b>Total Expenditures</b>	<b>72,996</b>	<b>90,550</b>	<b>89,614</b>	<b>91,008</b>	<b>93,400</b>
Excess(deficiency) revenues over expenditures	(66,173)	(79,163)	(76,136)	(75,748)	(81,699)
<b>Total Available Fund Equity at June 30</b>	<b>\$ 769,665</b>	<b>\$ 690,502</b>	<b>\$ 614,366</b>	<b>\$ 538,618</b>	<b>\$ 456,919</b>

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

The fund equity as of June 30, 2018 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.

## ID 580 - SURFACE WATER DEVELOPMENT FL

### 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	\$ 3,181	\$ 24	
1 1/2"	2.0	\$ 6,362	\$ 48	
2"	3.2	\$ 10,179	\$ 76	
3"	6.0	\$ 19,086	\$ 143	
4"	10.0	\$ 31,810	\$ 239	
6"	20.0	\$ 63,620	\$ 477	
8"	32.0	\$ 101,792	\$ 763	

### Surface Water Development Fund Collections & Expenditures

	Fiscal Year 2014	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018
<b>Beginning Balance**</b>	\$ 203,739	\$ 648,618	\$ 1,180,309	\$ 1,842,184	\$ 2,445,126
<b>REVENUES</b>					
Development Fees	444,400	530,971	654,842	587,888	448,941
Interest Earnings	478	720	7,033	15,054	33,219
<b>Total Revenue</b>	<b>444,879</b>	<b>531,691</b>	<b>661,875</b>	<b>602,942</b>	<b>482,160</b>
<b>EXPENDITURES</b>					
MPFP #      Program      Title					
<b>Total Expenditures</b>	-	-	-	-	-
Excess(deficiency) revenues over expenditures	444,879	531,691	661,875	602,942	482,160
<b>Total Available Fund Equity at June 30</b>	<b>\$ 648,618</b>	<b>\$ 1,180,309</b>	<b>\$ 1,842,184</b>	<b>\$ 2,445,126</b>	<b>\$ 2,927,286</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.

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				
	2014	2015	2016	2017	2018
<b>Beginning Balance**</b>	\$ (1,395,673)	\$ (1,523,257)	\$ (1,642,474)	\$ (1,823,850)	\$ (1,995,816)
<b>REVENUES</b>					
Development Fees	60,165	68,236	25,783	38,816	81,048
Interest Earnings	904	308	(78)	-	-
Other Revenue	-	-	-	-	4,321
Developer In Lieu	12,494	15,276	-	747	20,119
<b>Total Revenue</b>	<b>73,562</b>	<b>83,819</b>	<b>25,705</b>	<b>39,563</b>	<b>105,488</b>
<b>EXPENDITURES</b>					
<u>MPFP #</u>	<u>Program</u>	<u>Title</u>			
	0931	Storz Pond	5,095	6,161	8,382
	1603	Stormwater Quality Design Manual Update	-	-	3,430
	9000	Force Account	196,050	196,875	199,614
<b>Total Expenditures</b>			<b>201,146</b>	<b>203,036</b>	<b>207,081</b>
Excess(deficiency) revenues over expenditures	(127,584)	(119,217)	(181,376)	(171,966)	(105,822)
<b>Total Available Fund Equity at June 30</b>	<b>\$ (1,523,257)</b>	<b>\$ (1,642,474)</b>	<b>\$ (1,823,850)</b>	<b>\$ (1,995,816)</b>	<b>\$ (2,101,638)</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- Infill	Unit	\$ 6,141
Single Family Residential- Downtown	Unit	\$ 4,480
High-Density Single Family	Unit	\$ 4,480
Age-Restricted Single Family	Unit	\$ 1,761
Multi-family Residential	Unit	\$ 4,480
Age-Restricted Multi-family	Unit	\$ 555
Retail	Sq Ft	\$ 7.51
Service	Sq Ft	\$ 5.42
Office	Sq Ft	\$ 5.29
Industrial	Sq Ft	\$ 3.03
Downtown Retail	Sq Ft	\$ 5.42

**Road Development Fund Collections & Expenditures**

	Fiscal Year				
	2014	2015	2016	2017	2018
<b>Beginning Balance</b>	\$(3,854,110)	\$(3,754,640)	(2,444,245)	(1,587,790)	\$ (927,574)
<b>REVENUES</b>					
Development Fees	759,986	1,731,943	1,310,944	1,280,675	1,086,644
Interest Earnings	610	208	(53)	-	-
Other Revenue	83,307	40,000	40,000	-	-
<b>Total Revenue</b>	<b>843,902</b>	<b>1,772,150</b>	<b>1,350,891</b>	<b>1,280,675</b>	<b>1,086,644</b>
<b>EXPENDITURES</b>					
MPFP #      Program      Title					
IGS-100      0006      1-5/113 Phase 2	1,883	88	-	-	3,641
TES-100      0228      Traffic Engineering Serv	13,660	6,120	22,387	2,042	-
SW-1A/B      0407      Widening & Recon Kentucky	73	-	-	-	-
TSM-202      1127      Main St/Cleveland Signal Intersection	497	368	10,592	195,066	-
NTS-33      1306      Safe Routes to School	300,274	18,843	-	-	-
TP-3      9000      Force Account	427,165	423,882	419,616	423,352	415,083
TP-3      9524      Planning/Analysis Studies	881	12,453	41,841	-	-
<b>Total Expenditures</b>	<b>744,433</b>	<b>461,755</b>	<b>494,436</b>	<b>620,460</b>	<b>418,725</b>
Excess(deficiency) revenues over expenditures	99,470	1,310,395	856,455	660,215	667,919
<b>Total Available Fund Equity at June 30</b>	<b>\$(3,754,640)</b>	<b>\$(2,444,245)</b>	<b>\$(1,587,790)</b>	<b>\$(927,574)</b>	<b>\$(259,655)</b>

**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	\$ 611
Single Family Residential- Downtown	Unit	\$ 611
High-Density Single Family	Unit	\$ 376
Age-Restricted Single Family	Unit	\$ 367
Multi-family Residential	Unit	\$ 376
Age-Restricted Multi-family	Unit	\$ 299
Retail	Sq Ft	\$ 0.16
Service	Sq Ft	\$ 0.17
Office	Sq Ft	\$ 0.10
Industrial	Sq Ft	\$ 0.16
Downtown Retail	Sq Ft	\$ 0.16

### Water Development Fund Collections & Expenditures

	2014	2015	Fiscal Year 2016	2017	2018
<b>Beginning Balance**</b>	\$ 1,309,773	\$ 1,359,826	\$ 1,410,810	\$ 1,466,336	\$ 1,513,573
<b>REVENUES</b>					
Development Fees	69,730	120,740	125,336	116,306	82,404
Interest Earnings	124	42	(11)	730	1,505
Other Revenue	49,999	-	-	-	-
<b>Total Revenue</b>	<b>119,853</b>	<b>120,783</b>	<b>125,325</b>	<b>117,036</b>	<b>83,909</b>
<b>EXPENDITURES</b>					
MPFP #      Program      Title					
9000      Force Account	69,799	69,799	69,799	69,799	69,799
<b>Total Expenditures</b>	<b>69,799</b>	<b>69,799</b>	<b>69,799</b>	<b>69,799</b>	<b>69,799</b>
Excess(deficiency) revenues over expenditures	50,054	50,983	55,526	47,237	14,110
<b>Total Available Fund Equity at June 30</b>	<b>\$ 1,359,826</b>	<b>\$ 1,410,810</b>	<b>\$ 1,466,336</b>	<b>\$ 1,513,573</b>	<b>\$ 1,527,683</b>

\*\* 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 purposes and is considered a long term loan from the Water Development Fund.

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

## FUND 585 - WASTEWATER DEVELOPMENT FUND

### Wastewater Development Fee Description

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

### Wastewater Development Fee Schedule

Category	Basis	Fee
Single Family Residential- Infill	Unit	\$ 6,663
Single Family Residential- Downtown	Unit	\$ 6,663
High-Density Single Family	Unit	\$ 5,555
Age-Restricted Single Family	Unit	\$ 3,998
Multi-family Residential	Unit	\$ 5,555
Age-Restricted Multi-family	Unit	\$ 3,998
Retail	Sq Ft	\$ 3.28
Service	Sq Ft	\$ 4.10
Office	Sq Ft	\$ 2.73
Industrial	Sq Ft	\$ 3.05
Downtown Retail	Sq Ft	\$ 3.28

### Wastewater Development Fund Collections & Expenditures

	Fiscal Year				
	2014	2015	2016	2017	2018
<b>Beginning Balance**</b>	\$ (12,070,426)	\$ (11,842,247)	\$ (12,311,618)	\$ (12,877,446)	\$ (13,459,945)
<b>REVENUES</b>					
Development Fees	1,286,527	1,512,651	1,407,554	1,375,476	834,166
Interest Earnings	459	1,360	11,553	26,883	-
Refunds***	-	-	-	-	-
<b>Total Revenue</b>	<b>1,286,986</b>	<b>1,514,010</b>	<b>1,419,107</b>	<b>1,402,359</b>	<b>834,166</b>
<b>EXPENDITURES</b>					
<u>MPFP #</u> <u>Program</u> <u>Title</u>					
7908    2002 Refunding Bond	489,568	-	-	-	-
7916    2005 Cap Projects Debt Service	501,799	-	-	-	-
9000    2014 Refunding Wastewater Bond	-	1,915,940	1,917,494	1,917,416	1,915,387
9000    Force Account	67,441	67,441	67,441	67,441	67,441
<b>Total Expenditures</b>	<b>1,058,808</b>	<b>1,983,381</b>	<b>1,984,935</b>	<b>1,984,857</b>	<b>1,982,828</b>
Excess(deficiency) revenues over expenditures	228,178	(469,371)	(565,828)	(582,499)	(1,148,663)
<b>Total Available Fund Equity at June 30</b>	<b>\$ (11,842,247)</b>	<b>\$ (12,311,618)</b>	<b>\$ (12,877,446)</b>	<b>\$ (13,459,945)</b>	<b>\$ (14,608,608)</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 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	\$ 8,313
Multi-family Residential	Unit	\$ 5,487
Non-Residential	Sq Ft	\$ 6.15

### Park SLIF Fund Collections & Expenditures

	Fiscal Year					
	2014	2015	2016	2017	2018	
<b>Beginning Balance</b>	\$ 691,629	\$ 1,477,578	\$ 2,009,080	\$ 3,014,105	\$ 2,905,811	
<b>REVENUES</b>						
SLIF Fees	1,087,392	890,826	1,488,524	1,380,866	1,025,108	
Interest Earnings	1,091	1,225	13,416	20,969	5,437	
Other Revenues	-	3,750	2,000	129,560	2,078	
<b>Total Revenue</b>	<b>1,088,483</b>	<b>895,802</b>	<b>1,503,940</b>	<b>1,531,395</b>	<b>1,032,623</b>	
<b>EXPENDITURES</b>						
<u>Program</u>	<u>Title</u>					
7925	2012 Lease Rev Bond Debt Service	294,402	294,681	295,309	295,149	86,980
7455	Park SLIF	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	2,955,019
1710	SLSP Neighborhood Park N1	-	-	-	338,180	417,349
<b>Total Expenditures</b>		<b>302,534</b>	<b>364,300</b>	<b>498,914</b>	<b>1,639,689</b>	<b>3,459,348</b>
Excess(deficiency) revenues over expenditures		785,949	531,502	1,005,026	(108,294)	(2,426,725)
<b>Total Available Fund Equity at June 30</b>		<b>\$ 1,477,578</b>	<b>\$ 2,009,080</b>	<b>\$ 3,014,105</b>	<b>\$ 2,905,811</b>	<b>\$ 479,086</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 \$	10,471
Multi-family Residential	Unit \$	6,911
Non-Residential	Sq Ft \$	7.75

### Storm Drain SLIF Fund Collections & Expenditures

	Fiscal Year					
	2014	2015	2016	2017	2018	
<b>Beginning Balance</b>	\$ 2,627,048	\$ 4,083,572	\$ 5,286,817	\$ 7,464,732	\$ 8,975,978	
<b>REVENUES</b>						
SLIF Fees	1,601,603	1,376,194	2,378,544	1,820,498	1,609,356	
Interest Earnings	(6,244)	(4,634)	(32,629)	(50,619)	(96,160)	
Other Revenues						
<b>Total Revenue</b>	<b>1,595,358</b>	<b>1,371,559</b>	<b>2,345,915</b>	<b>1,769,879</b>	<b>1,513,196</b>	
<b>EXPENDITURES</b>						
<u>Program</u>	<u>Title</u>					
0612	Spring Lake East Regional Pond Phase I	5,459	57,968	27,951	51,488	35,262
1113	North Gibson Ponds Detention	128,048	103,445	133,113	120,168	-
1721	North Regional Ponds and Pump Station	-	-	-	76,774	375,883
9000	Force Account	5,328	6,901	6,935	10,203	24,375
<b>Total Expenditures</b>		<b>138,835</b>	<b>168,314</b>	<b>167,999</b>	<b>258,633</b>	<b>435,519</b>
Excess(deficiency) revenues over expenditures		1,456,523	1,203,245	2,177,916	1,511,246	1,077,677
<b>Total Available Fund Equity at June 30</b>		<b>\$ 4,083,572</b>	<b>\$ 5,286,817</b>	<b>\$ 7,464,732</b>	<b>\$ 8,975,978</b>	<b>\$ 10,053,655</b>

**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- Infill	Unit	\$ 20,201
Multi-family Residential	Unit	\$ 13,333
Non-Residential	Sq Ft	\$ 14.94

### Road SLIF Fund Collections & Expenditures

	Fiscal Year				
	2014	2015	2016	2017	2018
<b>Beginning Balance</b>	\$ (6,425,917)	\$ (3,968,336)	\$ (1,865,456)	\$ 1,714,700	\$ 4,397,876
<b>REVENUES</b>					
SLIF Fees	2,460,162	2,113,819	3,653,293	2,796,159	2,604,069
Interest Earnings	(14,396)	(10,939)	(73,138)	(112,983)	(201,255)
Other Revenues	14,494				
<b>Total Revenue</b>	<b>2,460,259</b>	<b>2,102,880</b>	<b>3,580,155</b>	<b>2,683,176</b>	<b>2,402,814</b>
<b>EXPENDITURES</b>					
Program	Title				
0924	Pioneer Ave., Gibson to Collector 4	652	-	-	-
9000	Force Account	2,026	-	-	-
<b>Total Expenditures</b>		<b>2,678</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess(deficiency) revenues over expenditures	2,457,581	2,102,880	3,580,155	2,683,176	2,402,814
<b>Total Available Fund Equity at June 30</b>	<b>\$ (3,968,336)</b>	<b>\$ (1,865,456)</b>	<b>\$ 1,714,700</b>	<b>\$ 4,397,876</b>	<b>\$ 6,800,690</b>

**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	\$ 2,242
Multi-family Residential	Unit	\$ 1,479
Non-Residential	Sq Ft	\$ 1.66

### Water SLIF Fund Collections & Expenditures

	Fiscal Year 2014	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018
<b>Beginning Balance</b>	\$ (791,307)	\$ (452,744)	\$ (161,685)	\$ 335,308	\$ 709,585
<b>REVENUES</b>					
SLIF Fees	340,156	292,242	505,033	386,553	354,644
Interest Earnings	(1,592)	(1,183)	(8,040)	(12,276)	(21,908)
Other Revenues					
<b>Total Revenue</b>	<b>338,564</b>	<b>291,059</b>	<b>496,993</b>	<b>374,277</b>	<b>332,736</b>
<b>EXPENDITURES</b>					
<u>Program</u> <u>Title</u>					
<b>Total Expenditures</b>	-	-	-	-	-
Excess(deficiency) revenues over expenditures	338,564	291,059	496,993	374,277	332,736
<b>Total Available Fund Equity at June 30</b>	<b>\$ (452,744)</b>	<b>\$ (161,685)</b>	<b>\$ 335,308</b>	<b>\$ 709,585</b>	<b>\$ 1,042,321</b>

**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	\$ 2,889
Multi-family Residential	Unit	\$ 1,906
Non-Residential	Sq Ft	\$ 2.14

### Sewer SLIF Fund Collections & Expenditures

	Fiscal Year				
	2014	2015	2016	2017	2018
<b>Beginning Balance</b>	\$ 496,918	\$ 1,024,978	\$ 1,478,954	\$ 2,257,316	\$ 2,847,154
<b>REVENUES</b>					
SLIF Fees	529,729	455,147	786,668	602,113	434,761
Interest Earnings	(1,669)	(1,171)	(8,305)	(12,276)	(22,714)
Other Revenues					
<b>Total Revenue</b>	<b>528,060</b>	<b>453,976</b>	<b>778,362</b>	<b>589,838</b>	<b>412,047</b>
<b>EXPENDITURES</b>					
<u>Program</u> <u>Title</u>					
<b>Total Expenditures</b>	-	-	-	-	-
Excess(deficiency) revenues over expenditures	528,060	453,976	778,362	589,838	412,047
<b>Total Available Fund Equity at June 30</b>	<b><u>\$ 1,024,978</u></b>	<b><u>\$ 1,478,954</u></b>	<b><u>\$ 2,257,316</u></b>	<b><u>\$ 2,847,154</u></b>	<b><u>\$ 3,259,201</u></b>

**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.