

Attachment 1
 AB1600 Annual Report
 Development Impact Fees
 City of Woodland
 Fiscal Year Ended June 30, 2015

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.

ANALYSIS

For the fiscal year ended June 30, 2015, fund revenues (development fees, interest income, bond proceeds, etc.) totaled \$5,502,053, while expenditures totaled \$3,271,484.

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

Category	Development Fee Revenues	Other Revenues	Total Revenues	Expenditures	Net Difference
General City	\$ 259,307	\$ 1,167	\$ 260,474	\$ 239,688	\$ 20,786
Parks & Recreation	\$ 524,910	\$ -	\$ 524,910	\$ 1,888,308	\$ (1,363,398)
Police	\$ 341,279	\$ 35	\$ 341,314	\$ 69,342	\$ 271,972
Fire	\$ 341,279	\$ 35	\$ 341,314	\$ 181,564	\$ 159,750
Library	\$ 10,964	\$ 496	\$ 11,461	\$ 90,550	\$ (79,089)
Surface Water	\$ 530,971	\$ 848	\$ 531,819	\$ -	\$ 531,819
Storm Drainage	\$ 68,236	\$ 15,583	\$ 83,819	\$ 203,036	\$ (119,217)
Roads	\$ 1,731,943	\$ 40,208	\$ 1,772,150	\$ 461,755	\$ 1,310,395
Water	\$ 120,740	\$ 42	\$ 120,783	\$ 69,799	\$ 50,983
Wastewater	\$ 1,512,651	\$ 1,360	\$ 1,514,010	\$ 67,441	\$ 1,446,569
Total	\$ 5,442,280	\$ 59,773	\$ 5,502,053	\$ 3,271,484	\$ 2,230,569

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

General City Development Fee Schedule

Category	Basis	Fee
Single Family Residential- Infill	Unit	\$ 837.00
Single Family Residential- Downtown	Unit	\$ 837.00
High-Density Single Family	Unit	\$ 698.00
Age-Restricted Single Family	Unit	\$ 503.00
Multi-family Residential	Unit	\$ 698.00
Age-Restricted Multi-family	Unit	\$ 503.00
Retail	Sq Ft	\$ 0.71
Service	Sq Ft	\$ 0.64
Office	Sq Ft	\$ 0.80
Industrial	Sq Ft	\$ 0.16
Downtown Retail	Sq Ft	\$ 0.71

General City Development Fund Collections & Expenditures

	Fiscal Year				
	2011	2012	2013	2014	2015
Beginning Balance	\$2,881,262	\$2,469,328	\$2,348,216	\$1,827,996	\$1,526,105
REVENUES					
Development Fees	158,444	44,773	86,158	109,184	259,307
Interest Earnings	14,557	7,592	4,688	1,234	1,167
Other Revenue	92,048	-	-	-	-
Total Revenue	265,050	52,365	90,846	110,417	260,474
EXPENDITURES					
<u>MPFP #</u> <u>Program</u> <u>Title</u>					
City-103 0706 General Plan Update	-	-	319,966	240,699	167,914
CITY-106 0837 Resource Management System (EIS)	139,724	80,519	53,916	51,445	
CITY-102 0851 Specialized Imagery		3,739			
CITY-6 0857 MPFP Update	1,200	-	-	-	-
CITY-102 7849 Debt Service on VOIP	16,249	64,995	47,657	64,995	64,995
CITY-102 0932 Voice Over Internet Protocol (VOIP)	478,557	5,997	-	-	-
CITY-102 1109 Integrated Video Publishing System	15,097	-	-	-	-
1308 Habitat/Natural Conservation JPA	-	-	158,587	39,164	
9000 Force Account	26,156	18,227	30,940	16,007	6,779
Total Expenditures	676,983	173,477	611,066	412,309	239,688
Excess(deficiency) revenues	(411,933)	(121,112)	(520,220)	(301,892)	20,786
Total Available Fund Equity at June 30	\$2,469,328	\$2,348,216	\$1,827,996	\$1,526,105	\$1,546,891

Conclusion: No fees have been held unexpended for more than five years; no refunds required
The fund equity as of June 30, 2015 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		Fee	Category	Basic	Fee
Single Family Residential- Infill	Unit	\$ 3,826	Single Family Residential- Infill	Unit	\$ 6,955
Single Family Residential- Downtown	Unit	N/A	Single Family Res- Downtown	Unit	\$ 6,955
High-Density Single Family	Unit	\$ 3,187	High-Density Single Family	Unit	\$ 5,794
Age-Restricted Single Family	Unit	\$ 2,294	Age-Restricted Single Family	Unit	\$ 4,172
Multi-family Residential	Unit	\$ 3,187	Multi-family Residential	Unit	\$ 5,794
Age-Restricted Multi-family	Unit	\$ 2,294	Age-Restricted Multi-family	Unit	\$ 4,172

Park Development Fund Collections & Expenditures

	Fiscal Year				
	2011	2012	2013	2014	2015
Beginning Balance	\$ (432,604)	\$(2,445,712)	\$ (4,646,457)	\$(6,292,520)	\$(6,292,520)
REVENUES					
Development Fees	237,659	55,559	215,573	647,045	524,910
Interest Earnings	-	-	-	-	-
Other Revenue	-	-	-	293,314	-
Total Revenue	237,659	55,559	215,573	940,359	524,910
EXPENDITURES					
<u>MPFP #</u>	<u>Program</u>	<u>Title</u>			
	1115	Comm Center Frontage			23,530
	7914	2005 Bond Debt Service Pymts	1,759,343	1,760,566	1,399,799
	7919	2007 Bond Debt Service Pymts	439,256	439,943	-
	7925	2012 Refunding of 2007 Debt	-	-	402,868
	7931	2014 Refunding Lease Rev	-	-	407,960
	9000	Force Account	52,167	55,796	58,969
Total Expenditures			2,250,766	2,256,305	1,861,636
Excess(deficiency) revenues			(2,013,107)	(2,200,746)	(1,646,063)
Total Available Fund Equity at June 30			<u>\$(2,445,712)</u>	<u>\$(4,646,457)</u>	<u>\$(6,292,520)</u>
				<u>\$(6,292,520)</u>	<u>\$(7,655,919)</u>

Conclusion: No fees have been held unexpended for more than five years; 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 \$7,655,919 has been loaned from MSE to Park Development.

MSE Loan	2012	\$	4,646,458
	2013	\$	1,646,063
	2014	\$	-
	2015	\$	1,363,398

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

FUND 550 - POLICE DEVELOPMENT FUND

Police Development Fee Description

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

Police Development Fee Schedule

Category	Basis	Fee
Single Family Residential- Infill	Unit	\$ 1,104
Single Family Residential- Downtown	Unit	\$ 1,104
High-Density Single Family	Unit	\$ 921
Age-Restricted Single Family	Unit	\$ 152
Multi-family Residential	Unit	\$ 921
Age-Restricted Multi-family	Unit	\$ 152
Retail	Sq Ft	\$ 0.91
Service	Sq Ft	\$ 0.83
Office	Sq Ft	\$ 1.05
Industrial	Sq Ft	\$ 0.24
Downtown Retail	Sq Ft	\$ 0.91

Police Development Fund Collections & Expenditures

	Fiscal Year				
	2011	2012	2013	2014	2015
Beginning Balance	\$(3,936,494)	\$(3,748,239)	\$(3,809,135)	\$(3,800,288)	\$(3,728,330)
REVENUES					
Development Fees	188,183	39,772	90,066	143,912	341,279
Interest Earnings	4,027	-	-	102	35
Total Revenue	192,210	39,772	90,066	144,014	341,314
EXPENDITURES					
<u>MPPF #</u> <u>Program</u> <u>Title</u>					
0624 Vehicle Purchase	-	-	5,000		
0841 Computer Aided Dispatch	-	96,713	63,955	65,217	65,154
9000 Force Account	3,955	3,955	12,264	6,838	4,188
Total Expenditures	3,955	100,668	81,219	72,055	69,342
Excess(deficiency) revenues	188,255	(60,896)	8,847	71,959	271,972
Total Available Fund Equity at June 30	<u>\$(3,748,239)</u>	<u>\$(3,809,135)</u>	<u>\$(3,800,288)</u>	<u>\$(3,728,330)</u>	<u>\$(3,456,358)</u>

Conclusion: No fees have been held unexpended for more than five years; 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 560 - FIRE DEVELOPMENT FUND

Fire Development Fee Description

Fire development fees are used to expand/construct fire service facilities and to

Fire Development Fee Schedule

Category	Basis	Fee
Single Family Residential- Infill	Unit	\$ 1,291
Single Family Residential- Downtown	Unit	\$ 1,291
High-Density Single Family	Unit	\$ 967
Age-Restricted Single Family	Unit	\$ 1,065
Multi-family Residential	Unit	\$ 967
Age-Restricted Multi-family	Unit	\$ 796
Retail	Sq Ft	\$ 0.86
Service	Sq Ft	\$ 0.80
Office	Sq Ft	\$ 0.92
Industrial	Sq Ft	\$ 0.44
Downtown Retail	Sq Ft	\$ 0.86

Fire Development Fund Collections & Expenditures

	Fiscal Year					
	2011	2012	2013	2014	2015	
Beginning Balance	\$ (169,624)	\$ (367,501)	\$ (680,803)	\$ (880,000)	\$ (762,893)	
REVENUES						
Development Fees	136,553	30,385	85,707	166,169	341,279	
Interest Earnings	4,832			99	35	
Total Revenue	141,385	30,385	85,707	166,268	341,314	
EXPENDITURES						
<u>MPFP #</u> <u>Program</u> <u>Title</u>						
	9000	Force Account	46,425	49,874	52,684	49,161
	7931	2014 Refunding of Lease Rev				132,403
	7914	2005 Cap Project Debt Service	292,837	293,813	232,220	
Total Expenditures	339,262		343,688	284,904	49,161	181,564
Excess(deficiency) revenues over expenditures	(197,877)	(313,302)	(199,197)	117,107	159,750	
Total Available Fund Equity at June 30	\$ (367,501)	\$ (680,803)	\$ (880,000)	\$ (762,893)	\$ (603,143)	

Conclusion: No fees have been held unexpended for more than five years; 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

Library Development Fee Schedule

Category	Basis	Fee
Single Family Residential- Infill	Unit	\$ 51
Single Family Residential- Downtown	Unit	\$ 51
High-Density Single Family	Unit	\$ 43
Age-Restricted Single Family	Unit	\$ 32
Multi-family Residential	Unit	\$ 43
Age-Restricted Multi-family	Unit	\$ 32
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				
	2011	2012	2013	2014	2015
Beginning Balance	\$ 1,059,442	\$ 992,099	\$ 912,754	\$ 835,838	\$ 769,665
REVENUES					
Development Fees	11,022	12,391	17,175	6,250	10,964
Interest Earnings	6,660	2,966	2,073	573	496
Total Revenue	17,682	15,357	19,248	6,823	11,461
EXPENDITURES					
<u>MPFP #</u> <u>Program</u> <u>Title</u>					
LIB-3 9000 Force Account	5,690	9,188	9,335	2,587	6,067
LIB-3 9445 Library Collection Material	79,335	85,513	86,829	70,409	84,483
Total Expenditures	85,025	94,702	96,164	72,996	90,550
Excess(deficiency) revenues over expenditures	(67,343)	(79,345)	(76,916)	(66,173)	(79,089)
Total Available Fund Equity at June 30	\$ 992,099	\$ 912,754	\$ 835,838	\$ 769,665	\$ 690,576

Conclusion: No fees have been held unexpended for more than five years; no refunds required.
The fund equity as of June 30, 2015 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

Meter Size	All Users (by meter size)		
	Weight Factor	Calculated Fee	Admin Fee
1"	1.0	\$ 2,892	\$ 22
1 1/2"	2.0	\$ 5,784	\$ 43
2"	3.2	\$ 9,254	\$ 69
3"	6.0	\$ 17,352	\$ 130
4"	10.0	\$ 28,920	\$ 217
6"	20.0	\$ 57,840	\$ 434
8"	32.0	\$ 92,544	\$ 694

Surface Water Development Fund Collections & Expenditures

	<u>Fiscal Year</u> <u>2012</u>	<u>Fiscal Year</u> <u>2013</u>	<u>Fiscal Year</u> <u>2014</u>	<u>Fiscal Year</u> <u>2015</u>
Beginning Balance**	\$ -	\$ 40,255	\$ 203,739	\$ 648,618
REVENUES				
Development Fees	40,125	162,979	444,400	530,971
Interest Earnings	130	505	478	848
Total Revenue	40,255	163,484	444,879	531,819
EXPENDITURES				
<u>MPFP #</u> <u>Program</u> <u>Title</u>				
Total Expenditures	-	-	-	-
Excess(deficiency) revenues over expenditures	40,255	163,484	444,879	531,819
Total Available Fund Equity at June 30	\$ 40,255	\$ 203,739	\$ 648,618	\$1,180,436

**The Surface Water Development Fee was adopted by Council on June 21, 2011. There was no beginning balance as of July, 1, 2011

Conclusion: No fees have been held unexpended for more than five years; 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 Development Fee Schedule

	<u>Residential fee per acre</u>		<u>Non-Residential</u>	
	<u>Single-Family</u>	<u>Multifamily</u>	<u>Commercial</u>	<u>Schools</u>
Area E1	\$8,803	\$13,205	\$14,085	\$11,048
Area E2	\$7,541	\$11,312	\$12,066	\$9,464
Area E3	\$5,554	\$8,331	\$8,886	\$6,970
Area E4	\$5,790	\$8,685	\$9,264	\$7,266
Area E5	\$2,167	\$3,251	\$3,467	\$2,720
Area E6	\$1,568	\$2,352	\$2,509	\$1,968
Area N1	\$42,688	\$64,032	\$68,301	\$53,573
Area N2	\$36,765	\$55,148	\$58,824	\$46,140
Area S6a	\$11,334	\$17,001	\$18,134	\$14,224
Area S6b	\$11,204	\$16,806	\$17,926	\$14,061

Storm Drain Development Fund Collections & Expenditures

	<u>Fiscal Year</u>				
	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Beginning Balance**	\$(1,042,091)	\$(1,116,224)	\$(1,254,322)	\$(1,395,673)	\$(1,523,257)
REVENUES					
Development Fees	38,083	35,262	46,501	60,165	68,236
Interest Earnings	-	-	-	904	308
Other Revenue	-	-	-	-	-
Developer In Lieu	82,473	22,426	20,959	12,494	15,276
Total Revenue	120,556	57,688	67,460	73,562	83,819
EXPENDITURES					
<u>MPFP #</u>	<u>Program</u>	<u>Title</u>			
0931	Storz Pond		9,743	2,791	4,427
9000	Force Account		184,947	192,995	204,384
Total Expenditures			194,690	195,786	208,811
Excess(deficiency) revenues over expenditures			(74,133)	(138,098)	(141,351)
Total Available Fund Equity at June 30			<u>\$(1,116,224)</u>	<u>\$(1,254,322)</u>	<u>\$(1,395,673)</u>
			<u>\$(1,523,257)</u>	<u>\$(1,642,474)</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; 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	\$ 5,582
Single Family Residential- Downtown	Unit	\$ 4,073
High-Density Single Family	Unit	\$ 4,073
Age-Restricted Single Family	Unit	\$ 1,601
Multi-family Residential	Unit	\$ 4,073
Age-Restricted Multi-family	Unit	\$ 504
Retail	Sq Ft	\$ 6.82
Service	Sq Ft	\$ 4.93
Office	Sq Ft	\$ 4.80
Industrial	Sq Ft	\$ 2.75
Downtown Retail	Sq Ft	\$ 4.93

Road Development Fund Collections & Expenditures

	Fiscal Year				
	2011	2012	2013	2014	2015
Beginning Balance	\$(1,813,860)	\$(2,820,459)	\$(3,176,575)	\$(3,854,110)	\$(3,768,100)
REVENUES					
Development Fees	1,507,439	173,343	415,596	759,986	1,731,943
Interest Earnings	53,232	-	-	610	208
Other Revenue	890,543	38,028	-	69,847	40,000
Total Revenue	2,451,213	211,371	415,596	830,442	1,772,150
EXPENDITURES					
<u>MPFP #</u> <u>Program</u> <u>Title</u>					
NTS-28 0004 Lemen/North/East Realign	103,821	90,244	149,486	-	-
IGS-100 0006 1-5/113 Phase 2	6,255	10,846	4,362	1,883	88
UTM-100 0104 Traffic Model Updates	-	-	-	-	-
TES-100 0228 Traffic Engineering Serv	2,465	29,760	8,092	13,660	6,120
IGS-1 0301 Signal at I-5/102	1,041	-	-	-	-
SW-1A/B 0407 Widening & Recon Kentucky	-	-	-	73	-
SW-2 0513 SLSP Package B Improvements	-	-	-	-	-
BPF-1 0515 E Main St Bikeway	-	-	-	-	-
NTS-19 0530 NTS Kentucky/CR 98	100	-	-	-	-
NTS-11 0737 Gibson/Cottonwood Signal	299,200	-	-	-	-
SC-12 0744 2008 Road Rehab	-	-	-	-	-
IGS-100 0820 I-5/113 UTILITY RELOCATE	206	-	-	-	-
BPF-200 0826 08 SAFE ROUTES TO SCHOOL	2,860	-	-	-	-
TSM-202 1127 Main St/Cleveland Signal Intersection	-	2,614	702	497	368
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	468,159	421,578	453,012	427,165	423,882
TP-3 9524 Planning/Analysis Studies	4,774	6,344	304	881	12,453
IGS-1 9724 I-5/CR 102 Interchange	2,531,421	4,955	54	-	-
NTS-33 9801 NTS E.GUM & MATMOR	37,448	1,145	-	-	-
Total Expenditures	3,457,813	567,487	1,093,131	744,433	461,755
Excess(deficiency) revenues over expenditures	(1,006,599)	(356,115)	(677,535)	86,010	1,310,395
Total Available Fund Equity at June 30	\$(2,820,459)	\$(3,176,575)	\$(3,854,110)	\$(3,768,100)	\$(2,457,705)

Conclusion: No fees have been held unexpended for more than five years; 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

Water Development Fee Schedule

Category	Basis	Fee
Single Family Residential- Infill	Unit	\$ 556
Single Family Residential- Downtown	Unit	\$ 556
High-Density Single Family	Unit	\$ 341
Age-Restricted Single Family	Unit	\$ 334
Multi-family Residential	Unit	\$ 341
Age-Restricted Multi-family	Unit	\$ 272
Retail	Sq Ft	\$ 0.14
Service	Sq Ft	\$ 0.15
Office	Sq Ft	\$ 0.10
Industrial	Sq Ft	\$ 0.14
Downtown Retail	Sq Ft	\$ 0.14

Water Development Fund Collections & Expenditures

	Fiscal Year				
	2011	2012	2013	2014	2015
Beginning Balance**	\$ 664,097	\$ 1,083,407	\$ 1,035,430	\$ 1,000,123	\$ 1,000,178
REVENUES					
Development Fees	496,590	18,487	38,736	69,730	120,740
Interest Earnings	2,677	3,509	-	124	42
Total Revenue	499,267	21,996	38,736	69,854	120,783
EXPENDITURES					
<u>MPFP #</u> <u>Program</u> <u>Title</u>					
WTR-9 0101 County Well Acquisition	4,970	-	-	-	-
WTR-139 0807 Surface Water Project	5,743	-	-	-	-
9000 Force Account	69,244	69,973	74,043	69,799	69,799
Total Expenditures	79,957	69,973	74,043	69,799	69,799
Excess(deficiency) revenues over expenditures	419,310	(47,977)	(35,307)	55	50,983
Total Available Fund Equity at June 30	\$ 1,083,407	\$ 1,035,430	\$ 1,000,123	\$ 1,000,178	\$ 1,051,162

** 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

Conclusion: No fees have been held unexpended for more than five years; 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

Wastewater Development Fee Schedule

Category	Basis	Fee
Single Family Residential- Infill	Unit	\$ 6,058
Single Family Residential- Downtown	Unit	\$ 6,058
High-Density Single Family	Unit	\$ 5,050
Age-Restricted Single Family	Unit	\$ 3,635
Multi-family Residential	Unit	\$ 5,050
Age-Restricted Multi-family	Unit	\$ 3,635
Retail	Sq Ft	\$ 2.98
Service	Sq Ft	\$ 3.73
Office	Sq Ft	\$ 2.48
Industrial	Sq Ft	\$ 2.77
Downtown Retail	Sq Ft	\$ 2.98

Wastewater Development Fund Collections & Expenditures

	Fiscal Year				
	2011	2012	2013	2014	2015
Beginning Balance**	\$ (9,509,717)	\$ (9,504,462)	\$ (10,713,945)	\$ (12,070,426)	\$ (11,842,247)
REVENUES					
Development Fees	1,374,953	170,644	423,417	1,286,527	1,512,651
Interest Earnings	11,839	-	-	459	1,360
Refunds***	-	-	-	-	-
Total Revenue	1,386,793	170,644	423,417	1,286,986	1,514,010
EXPENDITURES					
<u>MPFP #</u>	<u>Program</u>	<u>Title</u>			
	7908	2002 Refunding Bond	953,423	948,023	1,205,435
	7916	2005 Cap Projects Debt Service	364,428	364,428	502,886
	9000	Force Account	63,687	67,676	71,577
Total Expenditures			1,381,537	1,380,127	1,779,898
Excess(deficiency) revenues over expenditures	5,255	(1,209,482)	(1,356,481)	228,178	1,446,569
Total Available Fund Equity at June 30	\$ (9,504,462)	\$ (10,713,945)	\$ (12,070,426)	\$ (11,842,247)	\$ (10,395,678)

** 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; no refunds required other than noted above.

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