



REPORT TO MAYOR AND CITY COUNCIL

AGENDA ITEM

TO: THE HONORABLE MAYOR
AND CITY COUNCIL

DATE: December 18, 2007

SUBJECT: AB1600 Development Fees Annual Report for the Fiscal
Year Ended June 30, 2007

Report in Brief

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.

Staff recommends that the City Council review and accept the attached AB1600 Annual Report for the year ended June 30, 2007.

Background

In 1978, following the passage of Proposition 13, many cities began charging fees on new development to fund public improvements and services such as streets, park facilities, sewers and storm drains. These fees are commonly known as development impact fees. In order to ensure that these fees were spent in a timely manner and on projects for which they were being collected, the State Legislature passed a bill known as AB1600 (Mitigation Fee Act). This bill applies to developer fees which were increased or imposed on or after January 1, 1989. AB1600 enacts Government Code Sections 66000-66008 which generally contain four requirements:

1. A local jurisdiction must follow the process set forth in the bill and make certain determinations regarding the purpose and use of the fees, and establish a “nexus” or connection between a development project or class of project and the public improvement that will be financed with the fee.
2. The fee revenue must be segregated from the general fund in order to avoid commingling of public improvement fees and the general fund.
3. If a local jurisdiction has had possession of a developer fee for five or more years and has not committed that money to a project or spent that money, then it must make findings describing the continuing need for that money. In addition, an annual report must be made of fees collected, interest earned, projects on which fees were expended, and any transfers for loans from the fee account. This report is to be reviewed by the local agency assessing the fees.
4. If a local jurisdiction cannot make the findings required under paragraph three (3), the City must refund the fees collected.

Discussion

The City of Woodland development fees covered by AB1600, and documented in the attached report, include the following:

- General City impact fees
- Parks and Recreation impact fee
- Police impact fee
- Fire protection impact fee
- Library impact fee
- Storm Drainage impact fee
- Road impact fee
- Water impact fee
- Wastewater impact fee

Staff examined each of the funds for the impact fees listed above to determine if any development fees remain unexpended five years or more after receipt and are subject to refund. Based on our analysis, no refunds are due. Unexpended fund balances represent fees collected for respective Council approved projects which will be financed and implemented when financially feasible or practical.

Fiscal Impact

No fiscal impact.

Public Contact

Posting of the City Council Agenda.

Recommendation for Action

Staff recommends that the City Council review and accept the attached AB1600 Annual Report for the year ended June 30, 2007.

Prepared by: Kim McKinney
Senior Accountant

Reviewed by: Joan Drayton
Finance Director

Mark G. Deven
City Manager

Attachment:
AB1600 Annual Report

Attachment 1
AB1600 Annual Report
Development Impact Fees
City of Woodland
Fiscal Year Ended June 30, 2007

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, 2007, fund revenues (development fees, interest income, bond proceeds, etc.) totaled \$12,291,866, while expenditures totaled \$26,628,713.

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

Category	Revenues	Expenditures
General City	\$ 491,623	\$ 213,248
Parks & Recreation	\$ 2,106,026	\$ 8,406,824
Police	\$ 384,459	\$ 48,527
Fire	\$ 570,169	\$ 5,489,158
Library	\$ 207,895	\$ 75,064
Storm Drainage	\$ 93,866	\$ 501,402
Roads	\$ 1,948,802	\$ 1,666,351
Water	\$ 968,168	\$ 775,510
Wastewater	\$ 2,529,760	\$ 9,452,629
Total	\$ 9,300,768	\$ 26,628,713

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	\$ 1,454.00
Single Family Residential- Downtown	Unit	\$ 1,454.00
Multi-family Residential	Unit	\$ 1,212.00
Retail	Sq Ft	\$ 1.21
Service	Sq Ft	\$ 1.09
Office	Sq Ft	\$ 1.39
Industrial	Sq Ft	\$ 0.30
Downtown Retail	Sq Ft	\$ 1.21

General City Development Fund Collections & Expenditures

	Fiscal Year				
	2003	2004	2005	2006	2007
Beginning Balance	\$ 2,565,916	\$ 2,650,581	\$ 2,334,315	\$ 2,295,475	\$ 2,475,607
REVENUES					
Development Fees	265,393	253,404	126,751	393,808	491,623
Interest Earnings	27,948	26,824	35,104	81,736	80,301
Other Revenue	-	-	-	-	-
Transfer from Other Funds	-	-	-	-	-
Total Revenue	293,342	280,227	161,855	475,544	571,924
EXPENDITURES					
<u>MPFP #</u> <u>Program</u> <u>Title</u>					
CC1 Ph1 0015 Community Senior Center	65,330	329,087	25,929	10,589	5,802
0034 Downtown Parking Lot & Adj	10,124	18,046	-	-	-
City 1 0314 Former PD Bld Remodel	-	1,533	61,980	59,838	1,072
City 106 0321 2005 MPFP Update	-	-	-	44,474	-
City 100 0513 SLSP Backbone - Pkg B	-	-	-	2,041	41,183
City 100 0531 Network Infrastructure	-	-	-	16,845	58,958
City 100 0533 Pentamation Upgrade	-	-	-	140,066	29,999
0711 Tech Enhancements - Enterprise	-	-	-	-	18,383
0713 Tech Enhancements - Website	-	-	-	-	20,225
0714 Tech Enhancements - Governance	-	-	-	-	5,880
0724 MPFP Update	-	-	-	-	79
0725 MSC Expansion	-	-	-	-	831
8522 Master Plan Update	980	-	63,785	-	-
9000 Force Account	-	-	-	21,559	30,835
9619 New Police Station	127,325	239,559	43,533	-	-
9810 City Hall Exp; Ph 2	4,918	8,268	5,467	-	-
Total Expenditures	208,676	596,494	200,695	295,412	213,248
Excess(deficiency) revenues	84,665	(316,266)	(38,840)	180,132	358,676
Total Available Fund Equity at June 30	\$ 2,650,581	\$ 2,334,315	\$ 2,295,475	\$ 2,475,607	\$ 2,834,283

Conclusion: No fees have been held unexpended for more than five years; no refunds required
The fund equity as of June 30, 2007 represents collected fees earmarked for future expansion of City Hall (~ \$10 million), and completion of various technology enhancement projects.

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	\$ 1,093
Single Family Residential- Downtown	Unit	\$ 1,093
Multi-family Residential	Unit	\$ 911
Retail	Sq Ft	\$ 0.91
Service	Sq Ft	\$ 0.82
Office	Sq Ft	\$ 1.04
Industrial	Sq Ft	\$ 0.23
Downtown Retail	Sq Ft	\$ 0.91

Police Development Fund Collections & Expenditures

	Fiscal Year				
	2003	2004	2005	2006	2007
Beginning Balance	\$ 2,330,039	\$ 6,884,731	\$ 2,055,547	\$ (4,572,356)	\$ (4,690,813)
REVENUES					
Development Fees	313,521	387,517	175,433	383,310	384,459
Interest Earnings	86,023	49,928	(56,068)	(145,624)	(142,821)
Transfer from Other Funds	6,660,000	-	279,433	238,924	-
Total Revenue	7,059,544	437,445	398,798	476,610	241,638
EXPENDITURES					
<u>MPPF #</u>	<u>Program</u>	<u>Title</u>			
	0624	Vehicle Purchase	-	-	36,736
	7394	2001 Lease Rev Undo	-	6,660,000	-
	7908	2002 Refunding Bond	40,508	328,925	-
	9000	Force Account	-	72,975	5,484
POL 5-6	9619	New Police Station	2,464,344	4,937,704	591,511
	9810	City Hall Expansion PH 2	-	-	6,307
Total Expenditures			2,504,852	5,266,629	7,026,701
			595,067	48,527	
Excess(deficiency) revenues	4,554,692	(4,829,184)	(6,627,903)	(118,457)	193,111
Total Available Fund Equity at June 30	\$ 6,884,731	\$ 2,055,547	\$ (4,572,356)	\$ (4,690,813)	\$ (4,497,702)

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

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	\$ 690
Single Family Residential- Downtown	Unit	\$ 690
Multi-family Residential	Unit	\$ 574
Retail	Sq Ft	\$ 0.19
Service	Sq Ft	\$ 0.18
Office	Sq Ft	\$ 0.22
Industrial	Sq Ft	\$ 0.05
Downtown Retail	Sq Ft	\$ 0.19

Library Development Fund Collections & Expenditures

	Fiscal Year				
	2003	2004	2005	2006	2007
Beginning Balance	\$ 607,845	\$ 614,735	\$ 668,984	\$ 654,327	\$ 767,743
REVENUES					
Development Fees	84,367	95,186	36,891	149,097	207,895
Interest Earnings	16,372	7,659	9,942	19,561	25,050
Total Revenue	100,739	102,844	46,833	168,658	232,945
EXPENDITURES					
<u>MPFP #</u>	<u>Program</u>	<u>Title</u>			
	0128	Branch Library Project	41,455	-	-
	9000	Force Account	-	-	12,855
	9445	Library Collection Material	52,394	42,804	48,635
	9930	Library Automation Upgrade	-	5,791	-
Total Expenditures			93,848	48,595	61,491
Excess(deficiency) revenues over expenditures			6,891	54,249	(14,657)
Total Available Fund Equity at June 30			\$ 614,735	\$ 668,984	\$ 654,327
				\$ 767,743	\$ 925,623

Conclusion: No fees have been held unexpended for more than five years; no refunds required
The fund equity as of June 30, 2007 represents collected fees that are earmarked for future library expansion

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" to 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 fee per acre				
	Single-Family	Multifamily	Retail	Service	Office	Industrial	Schools
Area E1	\$7,570	\$11,355	\$12,111	\$12,111	\$12,111	\$12,111	\$9,501
Area E2	\$6,485	\$9,727	\$10,376	\$10,376	\$10,376	\$10,376	\$8,139
Area E3	\$4,777	\$7,165	\$7,642	\$7,642	\$7,642	\$7,642	\$5,995
Area E4	\$4,980	\$7,470	\$7,968	\$7,968	\$7,968	\$7,968	\$6,251
Area E5	\$1,863	\$2,795	\$2,981	\$2,981	\$2,981	\$2,981	\$2,338
Area E6	\$1,349	\$2,025	\$2,159	\$2,159	\$2,159	\$2,159	\$1,694
Area N1	\$36,709	\$55,062	\$58,733	\$58,733	\$58,733	\$58,733	\$46,074
Area N2	\$31,614	\$47,420	\$50,582	\$50,582	\$50,582	\$50,582	\$39,680
Area S6a	\$9,747	\$14,620	\$15,595	\$15,595	\$15,595	\$15,595	\$12,233
Area S6b	\$9,634	\$14,450	\$15,414	\$15,414	\$15,414	\$15,414	\$12,092

Storm Drain Development Fund Collections & Expenditures

	Fiscal Year				
	2003	2004	2005	2006	2007
Beginning Balance**	\$ 154,017	\$ 523,884	\$ 807,452	\$ 727,145	\$ 864,609
REVENUES					
Development Fees	483,002	484,302	280,063	33,531	93,866
Interest Earnings	66,277	36,140	11,484	114,678	18,796
Other Revenue	-	-	59,881	-	-
Developer In Lieu	-	-	-	213,021	10,982
Total Revenue	549,279	520,442	351,428	361,230	123,644
EXPENDITURES					
<u>MPFP #</u> <u>Program</u> <u>Title</u>					
SD-27 0012 Storm Drain Prelim Engineer Rept	-	-	173,952	6,577	-
PUB-100 0053 GIS Database	516	9,728	5,119	2,781	3,272
SD-109 0236 SLSP Offsite Storm Drain	-	-	1,664	-	-
0604 Water Quality/ Storz Pond	-	-	-	-	20,366
0607 S. Canal Pump & Bypass	-	-	-	-	17,268
0727 GIS Rover	-	-	-	-	3,368
0752 Floodplain Mgmt N Area	-	-	-	-	70,527
7856 Storm Drain Maintenance	-	-	-	-	157,774
9000 Force Account	143,786	211,774	250,746	214,407	228,760
9847 Firm Analysis Appeal	35,110	15,372	254	-	66
Total Expenditures	179,412	236,874	431,735	223,766	501,402
Excess(deficiency) revenues over expenditures	369,867	283,568	(80,307)	137,464	(377,757)
Total Available Fund Equity at June 30	\$ 523,884	\$ 807,452	\$ 727,145	\$ 864,609	\$ 486,852

** Beginning balance does not include long-term advance of pre-1991 fungible monies to the Storm Drain Enterprise Fund. 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
The fund equity as of June 30, 2007 represents collected fees that are earmarked for future storm drain enhancements and SD216 Southwest Interceptor.

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	\$ 6,281
Single Family Residential- Downtown	Unit	\$ 4,596
Multi-family Residential	Unit	\$ 4,596
Retail	Sq Ft	\$ 7.68
Service	Sq Ft	\$ 5.54
Office	Sq Ft	\$ 5.40
Industrial	Sq Ft	\$ 3.11
Downtown Retail	Sq Ft	\$ 5.54

Road Development Fund Collections & Expenditures

		Fiscal Year				
		2003	2004	2005	2006	2007
Beginning Balance		\$ (1,758,736)	\$ (3,059,466)	\$ (3,468,288)	\$ (4,129,809)	\$ (3,235,408)
REVENUES						
Development Fees		1,186,081	1,401,235	759,779	2,038,215	1,948,802
Interest Earnings		(53,497)	(37,602)	(55,944)	(118,212)	(99,921)
Other Revenue		1,000	-	-	35,784	-
Total Revenue		1,133,585	1,363,634	703,836	1,955,787	1,848,880
EXPENDITURES						
MPFP #	Program	Title				
NTS-28	0004	Lemen/North/East Realign	386	-	14,256	10,671
IGS-100	0006	1-5/113 Phase 2	13,159	230,133	3,722	6,336
CITY-2	0015	Senior Community Center	-	-	1,490	100,141
	0019	School Crossing Safety Enhance	1,745	13,323	2,545	-
PUB-1	0039	PW Capital Equipment	-	2,881	4,856	-
PUB-100	0053	GIS Database	516	9,728	4,356	2,781
	0056	Court Street Rehab	103,809	275,613	-	-
	0102	Brannigan Pioneer Signal	-	-	-	372
UTM-100	0104	Traffic Model Updates	58,884	4,821	1,876	57,080
	0106	East St RR Xing Upgrades2	10,065	500	1,358	-
SC-12	0117	Measure H Road Rehab	113,859	541,386	-	-
	0123	Gibson Rd/Ped Overcross	1,603	-	-	-
	0133	I5/Rd 102 Sign Relocate	16,199	83,430	-	-
SC-12	0201	2003 Collector Rehab	20,161	52,790	607,487	-
PUB-1	0212	Database System Development	-	2,250	-	34
TES-100	0228	Traffic Engineering Serv	-	14,533	8,236	8,356
	0231	Maintenance Management System	79,376	42,861	-	-
	0301	Signal at I-5/102	-	-	-	1,185
SII-100	0323	Roundabout @ Gum & Bourne	-	-	996	-
SW-1A/B	0407	Widening & Recon Kentucky	-	-	31,246	108,315
SC-12A	0501	2005 Federal Aid Arterial	-	3,116	10,492	187,293
	0508	Relocate WalMart Signal	-	-	123,880	-
	0513	SLSP Package B Improvements	-	-	-	6,122
	0514	TRAF SIG - PION & FARNHAM	-	-	-	15,118
	0515	E Main St Bikeway	-	-	-	83
	0530	NTS Kentucky/CR 98	-	-	-	268
	0614	Road Rehab Project 2007	-	-	-	-
	0615	Beamer Street Undercrossing Rehab	-	-	-	-
	0726	Equipment/Vehicle Purchase	-	-	-	-
	0727	GIS Rover	-	-	-	-
	0737	Gibson/Cottonwood Signal	-	-	-	-
	0740	Pioneer/Gum Signal Improvements	-	-	-	-
	8529	Planning/Analysis Studies	3,040	-	4,388	1,721
	9000	Force Account	244,897	310,204	397,123	301,800
	9437	NTS7 Install Traffic Sig N Kentucky	95,858	-	-	-
	9524	Planning/Analysis Studies	-	-	-	2,503
	9724	I-5/CR 102 Interchange	58,932	118,693	145,429	266,327
	9801	NTS E.GUM & MATMOR	-	-	-	-
	9803	Traffic Signal East & Cross	524,758	-	-	-
	9805	Sycamore Ranch CFD Phase 2	935,503	57,102	1,620	-
	9851	Wireless OM Needs Analysis	34,034	8,190	-	-
	9909	STP Rehab	4,045	-	-	-
Total Expenditures		2,434,315	1,772,456	1,365,356	1,061,387	1,666,351
Excess(deficiency) revenues over expenditures		(1,300,730)	(408,822)	(661,521)	894,400	182,529
Total Available Fund Equity at June 30		\$ (3,059,466)	\$ (3,468,288)	\$ (4,129,809)	\$ (3,235,408)	\$ (3,052,879)

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

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	\$ 3,166
Single Family Residential- Downtown	Unit	\$ 3,166
Multi-family Residential	Unit	\$ 1,942
Retail	Sq Ft	\$ 0.86
Service	Sq Ft	\$ 0.94
Office	Sq Ft	\$ 0.67
Industrial	Sq Ft	\$ 0.86
Downtown Retail	Sq Ft	\$ 0.86

Water Development Fund Collections & Expenditures

	Fiscal Year				
	2003	2004	2005	2006	2007
Beginning Balance**	\$ 1,650,248	\$ 1,504,721	\$ 1,030,597	\$ 328,818	\$ (149,024)
REVENUES					
Development Fees	20,444	120,817	235,881	1,069,283	968,168
Interest Earnings	102,221	46,471	74,741	99,142	(2,565)
Other Revenue (Connection Charges)	109,620	100,355	53,278	-	14,470
Claim Reimbursement	-	-	-	33,550	-
Total Revenue	232,284	267,643	363,900	1,201,975	980,073
EXPENDITURES					
<u>MPFP #</u>	<u>Program</u>	<u>Title</u>			
WTR-9	0023	New Well Const (Pioneer/Gibson)	-	744,163	1,309,496
	0044	Well Field Feasibility Study	21,040	90,237	500
PUB-100	0053	GIS Database	516	15,630	5,118
WTR-9	0101	County Well Acquisition	-	9,728	67
	0108	Source Water Vulnerability	6,300	-	-
	0428	Surface Water CEQA & Feas	-	-	73,400
	0436	Urban Water Management Plan	-	457	11,145
	0534	New Water Well 25	-	-	330
	0727	GIS Rover	-	-	-
	0749	Water Tank Replacement	-	-	-
	0750	Water Focused Study	-	-	-
	7856	Storm Drain Maintenance	-	-	-
	8511	SCADA System	-	10,216	687
	8517	I-5 Crossing	-	5,198	-
	9000	Force Account	137,062	249,332	286,060
WTR-2	9413	SCADA System	-	2,590	7,264
	9609	I-5 Water Line Crossing	174,532	321,871	531
WTR-14	9921	Surface Water Use Feasibility	38,362	49,771	15,977
Total Expenditures			377,811	741,767	1,065,679
Excess(deficiency) revenues over expenditures			(145,527)	(474,124)	(701,779)
Total Available Fund Equity at June 30			\$ 1,504,721	\$ 1,030,597	\$ 328,818
				\$ (149,024)	\$ 55,538

** Beginning balance does not include long-term advance of pre-1991 fungible monies to the Storm Drain Enterprise Fund. 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

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	\$ 7,514
Single Family Residential- Downtown	Unit	\$ 7,514
Multi-family Residential	Unit	\$ 6,262
Retail	Sq Ft	\$ 3.68
Service	Sq Ft	\$ 4.60
Office	Sq Ft	\$ 3.06
Industrial	Sq Ft	\$ 3.45
Downtown Retail	Sq Ft	\$ 3.68

Wastewater Development Fund Collections & Expenditures

	Fiscal Year						
	2003	2004	2005	2006	2007		
Beginning Balance**	\$ (8,283,854)	\$ 6,477,035	\$ 6,498,274	\$ 4,875,345	\$ (156,373)		
REVENUES							
Development Fees	53,154	1,579,559	1,135,014	2,648,991	2,529,760		
Interest Earnings	13,095	122,350	166,504	134,244	(120,407)		
Other Revenue (Connection Charge)	1,190,070	244,743	81	-	-		
Bond Proceeds	16,000,000	-	-	7,401,426	-		
Total Revenue	17,256,319	1,946,652	1,301,599	10,184,661	2,409,354		
EXPENDITURES							
<u>MPFP #</u>	<u>Program</u>	<u>Title</u>					
WSTE-8	0011	Wstwtr Treatment & Disposal	120,706	26,025	37,327	9,627	-
WSTE-3	0046	Inflow/Infiltration Study	-	62,428	(1,976)	-	-
WSTE-110	0052	Wastewater Trtmt Plant Expansion	1,439,331	250,967	65,602	9,928,010	5,912,314
PUB-100	0053	GIS Database	516	9,728	5,128	2,799	3,272
WSTE-112	0328	WWTP Tertiary Improvement	-	633	569,947	2,836,561	1,453,984
	0339	WWTP Flood Protection	-	-	43,814	377,152	197,325
	0727	GIS Rover	-	-	-	-	3,368
	0732	Sanitary Sewer Mgmt Plan	-	-	-	-	178
	7394	2001 Lease Revenue Bond Undo	-	-	352,565	-	-
	7856	Storm Drain Maintenance	-	-	-	-	182,269
	7908	2002 Refunding Bond	756,036	1,268,161	1,351,380	1,359,400	943,605
	7916	2005 Cap Projects Debt Service	-	-	-	225,024	361,646
	9000	Force Account	178,842	307,470	500,744	477,804	394,668
Total Expenditures			2,495,430	1,925,412	2,924,529	15,216,378	9,452,629
Excess(deficiency) revenues over expenditures			14,760,889	21,240	(1,622,930)	(5,031,717)	(7,043,275)
Total Available Fund Equity at June 30			\$ 6,477,035	\$ 6,498,274	\$ 4,875,345	\$ (156,373)	\$ (7,199,648)

** Beginning balance does not include long-term advance of pre-1991 fungible monies to the Storm Drain Enterprise Fund. 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