



City of Woodland

REPORT TO MAYOR AND CITY COUNCIL

AGENDA ITEM

TO: THE HONORABLE MAYOR
AND CITY COUNCIL

DATE: December 1, 2009

SUBJECT: AB1600 Development Fees Annual Report for the Fiscal Year Ended
June 30, 2009

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 ending June 30, 2009.

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:

- 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;
- The fee revenue must be segregated from the general fund in order to avoid commingling;
- 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;

- 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 this 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.

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 ending June 30, 2009.

Prepared by: Kim McKinney
Senior Accountant

Reviewed by: Amber D'Amato
Finance Officer

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, 2008

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, 2009, fund revenues (development fees, interest income, bond proceeds, etc.) totaled \$5,913,433, while expenditures totaled \$9,732,324.

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

Category	Revenues	Expenditures
General City	\$ 318,451	\$ 503,127
Parks & Recreation	\$ 957,945	\$ 4,149,245
Police	\$ 282,274	\$ 28,690
Fire	\$ 378,861	\$ 408,874
Library	\$ 90,029	\$ 69,593
Storm Drainage	\$ 121,751	\$ 522,692
Roads	\$ 1,788,897	\$ 1,974,898
Water	\$ 681,581	\$ 327,549
Wastewater	\$ 1,293,645	\$ 1,747,656
Total	\$ 5,913,433	\$ 9,732,324

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	\$ 720.00
Single Family Residential- Downtown	Unit	\$ 720.00
High-Density Single Family	Unit	\$ 600.00
Age-Restricted Single Family	Unit	\$ 432.00
Multi-family Residential	Unit	\$ 600.00
Age-Restricted Multi-family	Unit	\$ 432.00
Retail	Sq Ft	\$ 0.60
Service	Sq Ft	\$ 0.54
Office	Sq Ft	\$ 0.69
Industrial	Sq Ft	\$ 0.15
Downtown Retail	Sq Ft	\$ 0.60

General City Development Fund Collections & Expenditures

	Fiscal Year				
	2005	2006	2007	2008	2009
Beginning Balance	\$ 2,334,315	\$ 2,295,475	\$ 2,475,607	\$ 2,834,283	\$ 3,059,305
REVENUES					
Development Fees	126,751	393,808	491,623	611,286	318,451
Interest Earnings	35,104	81,736	80,301	105,665	87,935
Other Revenue	-	-	-	-	-
Transfer from Other Funds	-	-	-	-	-
Total Revenue	161,855	475,544	571,924	716,951	406,386
EXPENDITURES					
<u>MPFP #</u> <u>Program</u> <u>Title</u>					
CC1 Ph1 0015 Community Senior Center	25,929	10,589	5,802	(16,850)	
0034 Downtown Parking Lot & Adj	-	-			
City 1 0314 Former PD Bld Remodel	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	13,839	(4,978)
City 100 0531 Network Infrastructure	-	16,845	58,958	193,420	
City 100 0533 Pentamation Upgrade	-	140,066	29,999		
0711 Tech Enhancements - Enterprise	-	-	18,383	36,735	19,965
0713 Tech Enhancements - Website	-	-	20,225	24,708	7,009
0714 Tech Enhancements - Governance	-	-	5,880		39,849
0724 MPFP Update	-	-	79	65,494	11,576
0725 MSC Expansion	-	-	831	161,796	284,147
0836 Community Services System					7,223
0837 Resource Management System					7,223
0852 PW GIS Layers					2,439
0865 VMWare					113,442
8522 Master Plan Update	63,785	-	-		
9000 Force Account	-	21,559	30,835	12,787	15,231
9619 New Police Station	43,533	-	-		
9810 City Hall Exp; Ph 2	5,467	-	-		
Total Expenditures	200,695	295,412	213,248	491,929	503,127
Excess(deficiency) revenues	(38,840)	180,132	358,676	225,022	(96,740)
Total Available Fund Equity at June 30	\$ 2,295,475	\$ 2,475,607	\$ 2,834,283	\$ 3,059,305	\$ 2,962,565

Conclusion: No fees have been held unexpended for more than five years; no refunds required
The fund equity as of June 30, 2009 represents collected fees earmarked for future technology enhancement projects and completion of various studies.

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	\$ 3,290	Single Family Residential- Infill	Unit	\$ 5,980
Single Family Residential- Downtown	Unit	\$ 3,290	Single Family Residential- Downtown	Unit	\$ 5,980
High-Density Single Family	Unit	\$ 2,742	High-Density Single Family	Unit	\$ 4,983
Age-Restricted Single Family	Unit	\$ 1,974	Age-Restricted Single Family	Unit	\$ 3,588
Multi-family Residential	Unit	\$ 5,329	Multi-family Residential	Unit	\$ 4,983
Age-Restricted Multi-family	Unit	\$ 1,974	Age-Restricted Multi-family	Unit	\$ 3,588

Park Development Fund Collections & Expenditures

	Fiscal Year				
	2005	2006	2007	2008	2009
Beginning Balance	\$ 3,320,145	\$ (3,227,059)	\$ 7,416,227	\$ 4,268,210	\$ 3,988,058
REVENUES					
Development Fees	272,775	1,983,926	2,106,026	1,883,679	957,945
Interest Earnings	(11,132)	186,288	120,533	134,646	66,629
Other Revenue	3,166	19,758	32,247	5,067	937
Transfer from Other Funds	101,030	84,034	3,000,000	-	-
Bond Proceeds	-	14,159,227	-	-	-
Total Revenue	365,839	16,433,233	5,258,807	2,023,392	1,025,511
EXPENDITURES					
MPFP #	Program	Title			
CC1 Ph1	0015	Community Senior Center	322,657	8,434,933	7,212,447
	0016	Recreation Fields Project	-	-	165,697
PARK-16	0252	PRCS Master Plan	8,436	-	-
	0437	Sports Park Land Acquisition	4,044,564	(3,365,513)	4,570
	0801	Community Center Phase II	-	-	750
	0803	Sports Park Phase I	-	-	-
	8503	Neighborhood Park J3 Pk 7SEA	35,162	-	-
	7394	2001 Lease Rev Undo	2,340,000	-	-
	7914	2005 Bond Debt Service Pymts	-	598,594	1,117,927
	7908	2002 Refunding Bond	84,034	-	-
	7919	2007 Bond Debt Service Pymts	-	-	438,664
	9000	Force Account	78,189	121,933	71,880
Total Expenditures			6,913,043	5,789,947	8,406,824
Excess(deficiency) revenues			(6,547,204)	10,643,286	(3,148,017)
Total Available Fund Equity at June 30			\$ (3,227,059)	\$ 7,416,227	\$ 4,268,210
				\$ 3,988,058	\$ 864,324

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

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

Fire Development Fee Schedule

Category	Basis	Fee
Single Family Residential- Infill	Unit	\$ 1,110
Single Family Residential- Downtown	Unit	\$ 1,110
High-Density Single Family	Unit	\$ 832
Age-Restricted Single Family	Unit	\$ 916
Multi-family Residential	Unit	\$ 832
Age-Restricted Multi-family	Unit	\$ 685
Retail	Sq Ft	\$ 0.74
Service	Sq Ft	\$ 0.69
Office	Sq Ft	\$ 0.80
Industrial	Sq Ft	\$ 0.39
Downtown Retail	Sq Ft	\$ 0.74

Fire Development Fund Collections & Expenditures

	Fiscal Year				
	2005	2006	2007	2008	2009
Beginning Balance	\$ (686,974)	\$ (726,414)	\$ 4,513,937	\$ (350,620)	\$ 72,148
REVENUES					
Development Fees	63,323	513,306	570,169	674,164	378,861
Interest Earnings	(10,148)	134,103	54,432	1,146	5,161
Bond Issuance	-	5,766,507	-	-	-
Total Revenue	53,174	6,413,917	624,602	675,310	384,021
EXPENDITURES					
<u>MPFP #</u> <u>Program</u> <u>Title</u>					
FIRE-105 0037 Fire Station 2 Renovation	20,629	302,851	41,890	7,441	-
0130 Command Vehicle Fire 108	-	37,822	-	37,822	37,822
0224 Springlake Fire Inspect	-	-	-	-	-
0225 Communications Repeaters	-	-	-	-	-
FIRE-104 0227 Relocation of Fire Station	47,958	442,209	2,290,535	45,909	12,936
0325 Fire Station 4 and Engine	-	120,878	87,460	5,286	9,445
9000 Force Account	24,029	23,322	36,454	4,375	55,782
7914 2005 Cap Project Debt Service	-	246,484	3,032,818	151,710	292,888
Total Expenditures	92,615	1,173,566	5,489,158	252,542	408,874
Excess(deficiency) revenues over expenditures	(39,441)	5,240,351	(4,864,556)	422,768	(24,853)
Total Available Fund Equity at June 30	\$ (726,414)	\$ 4,513,937	\$ (350,620)	\$ 72,148	\$ 47,295

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

Library Development Fee Schedule

Category	Basis	Fee
Single Family Residential- Infill	Unit	\$ 45
Single Family Residential- Downtown	Unit	\$ 45
High-Density Single Family	Unit	\$ 38
Age-Restricted Single Family	Unit	\$ 27
Multi-family Residential	Unit	\$ 38
Age-Restricted Multi-family	Unit	\$ 27
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				
	2005	2006	2007	2008	2009
Beginning Balance	\$ 668,984	\$ 654,327	\$ 767,743	\$ 925,623	\$ 1,044,943
REVENUES					
Development Fees	36,891	149,097	207,895	196,270	90,029
Interest Earnings	9,942	19,561	25,050	35,571	31,904
Total Revenue	46,833	168,658	232,945	231,841	121,933
EXPENDITURES					
<u>MPFP #</u> <u>Program</u> <u>Title</u>					
9000 Force Account	12,855	6,421	7,306	6,007	4,323
9445 Library Collection Material	48,635	48,820	67,759	106,514	65,270
9930 Library Automation Upgrade	-	-	-		
Total Expenditures	61,491	55,241	75,064	112,521	69,593
Excess(deficiency) revenues over expenditures	(14,657)	113,416	157,880	119,320	52,340
Total Available Fund Equity at June 30	\$ 654,327	\$ 767,743	\$ 925,623	\$ 1,044,943	\$ 1,097,283

Conclusion: No fees have been held unexpended for more than five years; no refunds required
The fund equity as of June 30, 2009 represents collected fees that are earmarked for future library projects

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				
	2005	2006	2007	2008	2009
Beginning Balance**	\$ 807,452	\$ 727,145	\$ 864,609	\$ 486,852	\$ 348,785
REVENUES					
Development Fees	280,063	33,531	93,866	228,016	121,751
Interest Earnings	11,484	114,678	18,796	15,392	5,631
Other Revenue	59,881	-	-	-	20,958
Developer In Lieu	-	213,021	10,982	-	-
Total Revenue	351,428	361,230	123,644	243,408	148,339
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	5,119	2,781	3,272
SD-109	0236	SLSP Offsite Storm Drain	1,664	-	2,290
	0604	Water Quality/ Storz Pond	-	-	-
	0607	S. Canal Pump & Bypass	-	-	202,813
	0727	GIS Rover	-	-	17,268
	0752	Floodplain Mgmt N Area	-	-	3,368
	0818	Dubach Park Demolition	-	-	70,527
	7856	Storm Drain Maintenance	-	-	28,755
	9000	Force Account	250,746	214,407	13,728
	9847	Firm Analysis Appeal	254	-	157,774
Total Expenditures			431,735	223,766	501,402
Excess(deficiency) revenues over expenditures			(80,307)	137,464	(377,757)
Total Available Fund Equity at June 30			\$ 727,145	\$ 864,609	\$ 486,852
					\$ 348,785
					\$ (25,568)

** 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 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	\$ 4,800
Single Family Residential- Downtown	Unit	\$ 3,502
High-Density Single Family	Unit	\$ 3,502
Age-Restricted Single Family	Unit	\$ 1,377
Multi-family Residential	Unit	\$ 3,502
Age-Restricted Multi-family	Unit	\$ 433
Retail	Sq Ft	\$ 5.87
Service	Sq Ft	\$ 4.24
Office	Sq Ft	\$ 4.12
Industrial	Sq Ft	\$ 2.37
Downtown Retail	Sq Ft	\$ 4.24

Road Development Fund Collections & Expenditures

		Fiscal Year						
		2004	2005	2006	2007	2008	2009	
Beginning Balance		\$ (3,059,466)	\$ (3,468,288)	\$ (4,129,809)	\$ (3,235,408)	\$ (3,052,879)	\$ (1,039,740)	
REVENUES								
Development Fees		1,401,235	759,779	2,038,215	1,948,802	3,075,425	1,788,897	
Interest Earnings		(37,602)	(55,944)	(118,212)	(99,921)	(35,363)	(30,742)	
Other Revenue		-	-	35,784	-	2,400	-	
Total Revenue		1,363,634	703,836	1,955,787	1,848,880	3,042,461	1,758,154	
EXPENDITURES								
MPEP #	Program	Title						
NTS-28	0004	Lemen/North/East Realign	-	14,256	10,671	39,017	28,563	145,652
IGS-100	0006	1-5/113 Phase 2	230,133	3,722	6,336	12,492	30,858	52,656
CITY-2	0015	Senior Community Center	-	1,490	100,141	107,026	(58,657)	-
	0019	School Crossing Safety Enhance	13,323	2,545	-	-	-	-
	0032	I-5/CR 102 Traffic Signal	-	-	-	-	(10,107)	-
PUB-1	0039	PW Capital Equipment	2,881	4,856	-	-	-	-
PUB-100	0053	GIS Database	9,728	4,356	2,781	3,272	2,290	2,248
	0056	Court Street Rehab	275,613	-	-	-	-	-
	0102	Brannigan Pioneer Signal	-	-	372	37,435	228,953	48,848
UTM-100	0104	Traffic Model Updates	4,821	1,876	57,080	1,351	9,101	5,588
	0106	East St RR Xing Upgrades2	500	1,358	-	-	-	-
SC-12	0117	Measure H Road Rehab	541,386	-	-	-	-	-
	0133	I5/Rd 102 Sign Relocate	83,430	-	-	-	-	-
SC-12	0201	2003 Collector Rehab	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	7,440	12,136	12,509
	0231	Maintenance Management System	42,861	-	-	-	-	-
	0301	Signal at I-5/102	-	-	1,185	-	-	-
SII-100	0323	Roundabout @ Gum & Bourne	-	996	-	155	15,682	-
SW-1A/B	0407	Widening & Recon Kentucky	-	31,246	108,315	59,653	12,963	6,832
SC-12A	0501	2005 Federal Aid Arterial	3,116	10,492	187,293	181,420	-	-
	0508	Relocate WallMart Signal	-	123,880	-	-	-	-
	0513	SLSP Package B Improvements	-	-	6,122	123,234	41,466	(557)
	0514	TRAF SIG - PION & FARNHAM	-	-	-	15,118	217,959	48,861
	0515	E Main St Bikeway	-	-	83	25,340	12,793	-
	0530	NTS Kentucky/CR 98	-	-	268	4,904	11,408	7,993
	0614	Road Rehab Project 2007	-	-	-	273	105	413
	0615	Beamer Street Undercrossing Rehab	-	-	-	15,089	28,820	7,876
	0726	Equipment/Vehicle Purchase	-	-	-	56,807	101,432	-
	0727	GIS Rover	-	-	-	3,368	-	-
	0737	Gibson/Cottonwood Signal	-	-	-	109	24,429	1,244
	0740	Pioneer/Gum Signal Improvements	-	-	-	12,829	76,716	15,475
	0744	2008 Road Rehab	-	-	-	-	1,467	616,756
	0820	I-5/113 UTILITY RELOCATE	-	-	-	-	-	27,424
	0826	08 SAFE ROUTES TO SCHOOL	-	-	-	-	-	7,726
	8529	Planning/Analysis Studies	-	4,388	1,721	-	-	-
	9000	Force Account	310,204	397,123	301,800	335,294	166,820	485,601
	9524	Planning/Analysis Studies	-	-	2,503	8,433	-	2,631
	9724	I-5/CR 102 Interchange	118,693	145,429	266,327	613,730	72,654	479,122
	9801	NTS E.GUM & MATMOR	-	-	-	2,562	1,473	-
	9805	Sycamore Ranch CFD Phase 2	57,102	1,620	-	-	-	-
	9851	Wireless OM Needs Analysis	8,190	-	-	-	-	-
	9909	STP Rehab	-	-	-	-	-	-
Total Expenditures		1,772,456	1,365,356	1,061,387	1,666,351	1,029,322	1,974,898	
Excess(deficiency) revenues over expenditures		(408,822)	(661,521)	894,400	182,529	2,013,139	(216,744)	
Total Available Fund Equity at June 30		\$ (3,468,288)	\$ (4,129,809)	\$ (3,235,408)	\$ (3,052,879)	\$ (1,039,740)	\$ (1,256,484)	

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

Water Development Fee Schedule

Category	Basis	Fee
Single Family Residential- Infill	Unit	\$ 2,900
Single Family Residential- Downtown	Unit	\$ 2,900
High-Density Single Family	Unit	\$ 1,779
Age-Restricted Single Family	Unit	\$ 1,740
Multi-family Residential	Unit	\$ 1,779
Age-Restricted Multi-family	Unit	\$ 1,424
Retail	Sq Ft	\$ 0.79
Service	Sq Ft	\$ 0.86
Office	Sq Ft	\$ 0.61
Industrial	Sq Ft	\$ 0.79
Downtown Retail	Sq Ft	\$ 0.79

Water Development Fund Collections & Expenditures

	Fiscal Year						
	2005	2006	2007	2008	2009		
Beginning Balance**	\$ 1,030,597	\$ 328,818	\$ (149,024)	\$ 55,538	\$ 344,721		
REVENUES							
Development Fees	235,881	1,069,283	968,168	980,703	681,581		
Interest Earnings	74,741	99,142	(2,565)	22,148	21,308		
Other Revenue (Connection Charges)	53,278	-	14,470	-	-		
Claim Reimbursement	-	33,550	-	-	-		
Total Revenue	363,900	1,201,975	980,073	1,002,851	702,889		
EXPENDITURES							
<u>MPFP #</u> <u>Program</u> <u>Title</u>							
	0015	Community Senior Center	-	-	-	120,000	-
WTR-9	0023	New Well Const (Pioneer/Gibson)	744,163	1,309,496	210,489	9,490	-
	0044	Well Field Feasibility Study	500	-	-	-	-
PUB-100	0053	GIS Database	5,118	2,781	3,272	2,290	2,218
WTR-9	0101	County Well Acquisition	67	-	-	-	18,843
	0428	Surface Water CEQA & Feas	-	73,400	73,400	-	-
	0436	Urban Water Management Plan	457	11,145	205	-	-
	0534	New Water Well 25	-	330	41,120	318,559	69,492
	0727	GIS Rover	-	-	3,368	-	-
	0749	Water Tank Replacement	-	-	602	90,449	2,216
	0750	Water Focused Study	-	-	720	34,332	83,815
	0807	Surface Water Project	-	-	-	-	64,293
	7856	Storm Drain Maintenance	-	-	171,684	-	-
	8511	SCADA System	10,216	687	-	-	-
	8517	I-5 Crossing	-	-	-	-	-
	9000	Force Account	286,060	267,744	270,289	138,548	86,671
WTR-2	9413	SCADA System	2,590	7,264	361	-	-
	9609	I-5 Water Line Crossing	531	38	-	-	-
WTR-14	9921	Surface Water Use Feasibility	15,977	6,934	-	-	-
Total Expenditures			1,065,679	1,679,818	775,510	713,668	327,549
Excess(deficiency) revenues over expenditures			(701,779)	(477,843)	204,562	289,183	375,340
Total Available Fund Equity at June 30			\$ 328,818	\$ (149,024)	\$ 55,538	\$ 344,721	\$ 720,061

** 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

Wastewater Development Fee Schedule

Category	Basis	Fee
Single Family Residential- Infill	Unit	\$ 5,210
Single Family Residential- Downtown	Unit	\$ 5,210
High-Density Single Family	Unit	\$ 4,342
Age-Restricted Single Family	Unit	\$ 3,126
Multi-family Residential	Unit	\$ 4,342
Age-Restricted Multi-family	Unit	\$ 3,126
Retail	Sq Ft	\$ 2.55
Service	Sq Ft	\$ 3.19
Office	Sq Ft	\$ 2.13
Industrial	Sq Ft	\$ 2.39
Downtown Retail	Sq Ft	\$ 2.55

Wastewater Development Fund Collections & Expenditures

	Fiscal Year				
	2005	2006	2007	2008	2009
Beginning Balance**	\$ 6,498,274	\$ 4,875,345	\$ (156,373)	\$ (7,199,648)	\$ (7,446,449)
REVENUES					
Development Fees	1,135,014	2,648,991	2,529,760	2,677,497	1,293,645
Interest Earnings	166,504	134,244	(120,407)	(184,743)	(249,146)
Other Revenue (Connection Charge)	81	-	-	-	-
Refunds***	-	-	-	-	(1,292,626)
Bond Proceeds	-	7,401,426	-	-	-
Total Revenue	1,301,599	10,184,661	2,409,354	2,492,753	(248,127)
EXPENDITURES					
<u>MPFP #</u>	<u>Program</u>	<u>Title</u>			
WSTE-8	0011	Wstwtr Treatment & Disposal	37,327	9,627	-
WSTE-3	0046	Inflow/Infiltration Study	(1,976)	-	-
WSTE-110	0052	Wastewater Trtmt Plant Expansion	65,602	9,928,010	5,912,314
PUB-100	0053	GIS Database	5,128	2,799	3,272
WSTE-112	0328	WWTP Tertiary Improvement	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
	0734	WPCF Permit App Renewal	-	-	20,878
	7394	2001 Lease Revenue Bond Undo	352,565	-	23,041
	7856	Storm Drain Maintenance	-	-	-
	7908	2002 Refunding Bond	1,351,380	1,359,400	943,605
	7916	2005 Cap Projects Debt Service	-	225,024	361,646
	9000	Force Account	500,744	477,804	394,668
Total Expenditures			2,924,529	15,216,378	9,452,629
Excess(deficiency) revenues over expenditures			(1,622,930)	(5,031,717)	(7,043,275)
Total Available Fund Equity at June 30			\$ 4,875,345	\$ (156,373)	\$ (7,199,648)
				\$ (7,446,449)	\$ (9,442,232)

** 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.

*** During FY08, an error was discovered in the calculation of the Wastewater Development fee, which resulted in a fee reduction. Although the City is not required to refund under the AB1600 rules, Council has directed the City to provide refunds.

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