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## City Council

## Staff Report

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**TO:** Honorable Mayor and City Council

**FROM:** John Jansons, City Manager *JJ*  
Steve Huntley, Finance Director

**DATE:** September 26, 2016

**SUBJECT:** Public Hearing and Presentation on Development Impact Fees

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**RECOMMENDED ACTION:**

City staff recommends conducting a public hearing in order to receive public comment on the attached report related to Government Code 66006 (b)(2) with respect to Developer Impact Fees (DIF) and then to review and accept the report at the conclusion of the public hearing.

**BACKGROUND:**

In 1987, Government Code Section 66000 et seq. became effective with the passage of Assembly Bill 1600 (AB 1600). AB 1600 - the Mitigation Fee Act sets forth the standards against which monetary exactions on development projects are measured. AB 1600 requires the City to annually prepare a report for the preceding fiscal year concerning the activity of the City's Development Impact Fees (Gov. Code Section 66006 (b) (1) and (2)). AB 1600 was enacted to regulate the establishment of any new development fee or fee increase after January 1, 1989. The primary purpose of the annual report is to show the necessity of continued imposition of development impact fees. AB 1600 requires the annual report to be review by the City Council at least 15 days after the report is made available for public review.

To be in full compliance with the State law the City must either (1) spend or commit DIF within five years of collection; or (2) adopt a resolution that makes the findings as required by Government Code section 66001(d), every five years.

**Annual Compliance Reporting for all Development Impact Fees**

Government Code Section 66006 (b)(1) sets forth the annual compliance reporting requirements as:

For each separate account or fund established pursuant to subdivision (a), the local agency shall, within 180 days after the last day of each fiscal year, make available to the public the following information for the fiscal year:

- A) A brief description of the type of fee in the account or fund.
- B) The amount of the fee.
- C) The beginning and ending balance of the account or fund.
- D) The amount of the fees collected and the interest earned.
- E) An identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement, including the total percentage of the cost of the public improvement that was funded with fees.
- F) An identification of an approximate date by which the construction of the public improvement will commence if the local agency determines that sufficient funds have been collected to complete financing on an incomplete public improvement, as identified in paragraph (2) of subdivision (a) of Section 66001, and the public improvement remains incomplete.
- G) A description of each inter-fund transfer or loan made from the account or fund, including the public improvement on which the transferred or loaned fees will be expended, and in the case of an inter-fund loan, the date on which the loan will be repaid and the rate of interest that the account or fund will receive on the loan.
- H) The amount of refunds made pursuant to subdivision (e) Section 66001 and any allocation pursuant to subdivision (f) of Section 66001.

The City currently collects six different categories for impact fees. These fees are segregated and held in special funds and earn interest until which time they are used in accordance with Government Code Section 66006 which are detailed in the following attached report.

### **Five Year SB 1693 Findings for Development Impact Fees**

Effective January 1, 1997, the California State Legislature made certain changes to the previous AB 1600 reporting rules with the adoption of SB 1693. If the money in those DIF funds has not been spent, then SB 1693 requires the City to make required findings regardless of whether those moneys are committed or uncommitted. Those findings need to be made only once every five years.

Government Code Section 66001(d)(1)(2)(3)(4) sets forth the five-year findings requirements as:

(d) For the fifth fiscal year following the first deposit into the account or fund, and every five years thereafter, the local agency shall make all of the following findings with respect to that portion of the account or fund remaining unexpended, whether committed or uncommitted:

(1) Identify the purpose to which the fee is to be put. [Provide] A brief description of the type of fee in the account or fund.

(2) Demonstrate a reasonable relationship between the fee and the purpose for which it is charged.

(3) Identify all sources and amounts of funding anticipated to complete financing in incomplete improvements identified in paragraph (2) of subdivision (a).

(4) Designate the approximate dates on which the funding referred to in paragraph (3) is expected to be deposited into the appropriate account or fund.

When findings are required, the City must also make them in connection with an annual compliance report. (Government Code Section 66001 (a)). This report complies with both the annual and five-year findings required by AB 1600 and SB 1693.

**DISCUSSION:**

Development Impact Funds were established for the City of Farmersville with the adoption of Title 4 – Development Fees as part of the City’s Municipal Code for the purpose of “mitigating the impacts caused by new development throughout the City” and that “development bears a proportionate share of the cost of public facilities and service improvements necessary to accommodate such development.”

This report will keep the City in compliance of all aspects of AB 1600 and SB 1693. It is staff intent to report on this timely every year, despite variations in the in the legislation mandating annual and/or five year reporting so that the Council and the public will have the best information available to them and there will never be doubt about whether the City is compliant or not.

This report is required by AB 1600 to be review by City Council at least 15 days after the report is made available for public review. The report was originally posted on 09/09/2016 and advertised in the Foothills Sun Gazette on 09/09/2016.

**COORDINATION & REVIEW:**

This report has been shared and reviewed with the City Manager’s office and approved for presentation to the City Council.

**ALTERNATIVES:**

None Proposed

**FISCAL IMPACT:**

Tracking of the fund activities, summarizing the activity for this report, and preparation of the report requires resources of the Finance Department. No funds were expended to comply with this unfunded State mandate. This is a required compliance reporting per the California Government Code and failure to report on activity and account balances per regulations in AB 1600 or SB 1693 could allow a successful challenge to the collection of the related fees in the future.

**CONCLUSION:**

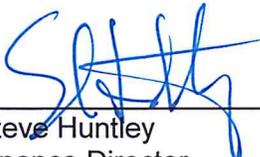
The purpose of Government Code Section 66000 et seq., as it applies to findings and compliance reporting, is to provide the community with information as to the status and use of fees collected under the Mitigation Fee Act (Gov. Code, Sec. 66000 et seq) commonly called Development Impact Fees. This report is the City's response to this legislation and mandated reporting in an attempt to inform the City Council and the residents of Farmersville about our processes and resources used for the City in relation to Development Impact Fees.

Staff recommends Council receive and accept the report by resolution order with Resolution 2016-041.

**Attachment(s):**

1. **Resolution 2016-041: A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF FARMERSVILLE, CALIFORNIA APPROVING THE ANNUAL AND FIVE YEAR AB 1600 REPORTS FOR FISCAL YEAR 2015-16 AND MAKING THE FINDINGS REQUIRED BY GOVERNMENT CODE SECTION 66001(D)**
2. **Annual and Five Year Reports for Development Impact Fees FY 2011/2012 to 2015/2016**
3. **Appendix A: Development Fee Account Summary**
4. **Appendix B: Summary of Incomplete Project Involving Development Fees**

Created by:

  
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Steve Huntley  
Finance Director

Respectfully Submitted By:

  
\_\_\_\_\_  
John Jansons  
City Manager

## RESOLUTION NO. 2016-041

### A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF FARMERSVILLE, CALIFORNIA APPROVING THE ANNUAL AND FIVE YEAR AB 1600 REPORTS FOR FISCAL YEAR 2015-16 AND MAKING THE FINDINGS REQUIRED BY GOVERNMENT CODE SECTION 66001(D)

**WHEREAS**, Government Code section 66000 et seq. (AB 1600) authorizes local agencies to adopt and impose development impact fees on new development within the jurisdiction of the local agency; and

**WHEREAS**, the City of Farmersville has adopted several development impact fees in accordance with AB 1600; and

**WHEREAS**, AB 1600 requires the City of Farmersville to make certain information available regarding the development impact fees collected and expended within 180 days of the close of each fiscal year (Government Code section 66006(b)), and to make certain findings every five years with respect to any unexpended fund balances of development impact fee funds (California Government Code Section 66001(d)); and

**WHEREAS**, documents reflecting the balance of each development impact fee fund or account, accrued interest in said fund or account and the amount of expenditure by public facility for the fiscal year have been made available for public review as required by Government Code Section 66006.

**NOW, THEREFORE, BE IT RESOLVED**, by the City Council of the City of Farmersville, California, as follows:

That the following findings are made as required under the Government Code Section 66001(d):

- A. The purpose to which each development impact fee is to be put has been identified.
- B. There is a continued need for the improvements and that there is a reasonable relationship between the fee and the impacts for development for which the fees are collected.
- C. The sources and amounts of funding anticipated to complete the financing of capital projects have been identified and will be deposited into the appropriate account upon receipt or during the normal budget cycle.

D. The approximate dates on which the funding referred to in subparagraph (C) is expected to be deposited into the appropriate account or fund have been identified.

These findings are based on information provided in the AB 1600 Annual and Five Year Reports for Fiscal Year 2015-16 attached hereto as Exhibit "A."

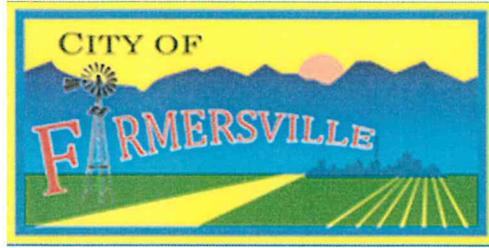
**PASSED AND ADOPTED** at a regular meeting of the Farmersville City Council on the 26th day of September 2016 by Motion by \_\_\_\_\_ and Second \_\_\_\_\_ with vote as follows:

**AYES:**  
**NOES:**  
**ABSTAIN:**  
**ABSENT:**

\_\_\_\_\_  
Paul Boyer, Mayor

ATTEST / WITNESS my hand and seal this 26<sup>th</sup> day of September, 2016.

\_\_\_\_\_  
John Jansons, City Clerk Pro Tem



## **CITY OF FARMERSVILLE**

# **ANNUAL AND FIVE YEAR REPORTS FOR DEVELOPMENT IMPACT FEES**

## **FISCAL YEARS 2011/2012 TO 2015/2016**

### AB 1600 - ANNUAL REPORT

In accordance with Government Code 660006(b)(1) and (2), the City hereby presents the following information for Fiscal Year 2015/2016.

The Reportable Fees for the City for the Fiscal Year 2015/2016 consist of development impact fees for the following categories:

- A. Water Development (Fund 03)
- B. Sewer Development (Fund 05)
- C. Storm Drain Development (Fund 23)
- D. Park Development (Fund 30)
- E. Fire Development (Fund 71)
- F. Police Development (Fund 81)

The most recent Development Impact Fee Study was completed by Quad Knopf Inc. in March of 2006 and presented to City Council during a regular meeting on April 24, 2006.

### **A. WATER DEVELOPMENT FEES**

#### **1. Description of the Type of Reportable Fees in the Account of the City.**

The Water Development Fees finance water supply facilities, water distribution facilities, and water holding facilities. Specifically, the fees deposited will go to pay costs of constructing and improving the water supply facilities within the city, including any required acquisition of land and/or the purchase of any required water

rights. It also pays for constructing and improving the water distribution and holding facilities within the city including purchases of land.

**2. The amount of the reportable fees**

The reportable fees charged within the city for Water Supply and Storage are \$2,640 for a Single Family Residential Fee Per Unit (Equivalent Dwelling Unit, EDU).

**3. The beginning and ending balances of the account or fund.**

Appendix A lists the beginning balances for the Water Development Fee Account for all fiscal years through Fiscal Year 2015-2016.

**4. The amount of the fees collected and interest earned.**

Appendix A shows the amount of Water Development Fees collected, interest earned, and miscellaneous income during all fiscal years for the reporting period of Fiscal Year 2015-2016.

**5. Identify each public improvement on which fees were expended and the amount of the expenditures on each improvement, including the total percentage of the cost of the public improvement that was funded with fees.**

<b>Project</b>	<b>Amount</b>	<b>Percentage of Project Funded by Fees</b>
Expansion of Utility Billing Records Storage Area	\$4,454	100%

**6. Identification of an approximate date by which the construction of projects of the city will commence if the city determines that sufficient funds have been collected to complete financing on an incomplete project of the city, as identified in paragraph (2) of subdivision (A) of Section 66001, and the project of the city remains incomplete.**

The City has determined that it has or will obtain sufficient funding to finance the projects shown in Appendix B attached to this report.

**7. Description of each interfund transfer or loan made from the account or sub-accounts, including projects of the city on which the transferred or loaned reportable fees will be expended, and, in the case of an interfund loan, the date on which the loan will be repaid, and the rate of interest that the account or subaccounts will receive on the loan.**

No transfers or loans were made from this Development Fee Account for the Fiscal Year 2015/2016. Per Title 4 of the Farmersville Municipal Code, all loans must accrue interest equal to that being earned during the current period in LAIF.

8. **The amount of refunds made or revenues allocated for other purposes if the administrative costs of refunding unexpended revenues exceed the amount to be refunded.**

No refunds were made from this Development Fee Account for the Fiscal Year 2015/2016.

**B. SEWER DEVELOPMENT FEES**

1. **Description of the Type of Reportable Fees in the Account of the City.**

The Sewer Development Fees finance sewage collection and wastewater treatment facilities. Specifically the fees deposited will go to pay costs of constructing and improving the sewage collection facilities and system within the city, including any required acquisition of land. It also pays for constructing and improving the sewage treatment facilities within the city including purchases of land.

2. **The amount of the reportable fees**

The reportable fees charged within the city for Wastewater Treatment and Disposal are \$3,211 and Wastewater Collection fees are \$667 per Single Family Residential Fee Per Unit (Equivalent Dwelling Unit, EDU).

3. **The beginning and ending balances of the account or fund.**

Appendix A lists the beginning balances for the Sewer Development Fee Account for all fiscal years through Fiscal Year 2015-2016.

4. **The amount of the fees collected and interest earned.**

Appendix A lists the beginning balances for the Sewer Development Fee Account for all fiscal years through Fiscal Year 2015-2016.

5. **Identify each public improvement on which fees were expended and the amount of the expenditures on each improvement, including the total percentage of the cost of the public improvement that was funded with fees.**

Project	Amount	Percentage of Project Funded by Fees
N/A	\$0.00	0%

6. **Identification of an approximate date by which the construction of projects of the city will commence if the city determines that sufficient funds have been collected to complete financing on an incomplete project of the city,**

**as identified in paragraph (2) of subdivision (A) of Section 66001, and the project of the city remains incomplete.**

The City has determined that it has or will obtain sufficient funding to finance the projects shown in Appendix B attached to this report.

- 7. Description of each interfund transfer or loan made from the account or sub-accounts, including projects of the city on which the transferred or loaned reportable fees will be expended, and, in the case of an interfund loan, the date on which the loan will be repaid, and the rate of interest that the account or subaccounts will receive on the loan.**

No transfers or loans were made from this Development Fee Account for the Fiscal Year 2015/2016. Per Title 4 of the Farmersville Municipal Code, all loans must accrue interest equal to that being earned during the current period in LAIF.

- 8. The amount of refunds made or revenues allocated for other purposes if the administrative costs of refunding unexpended revenues exceed the amount to be refunded.**

No refunds were made from this Development Fee Account for the Fiscal Year 2015/2016.

### **C. STORM DRAIN DEVELOPMENT FEES**

- 1. Description of the Type of Reportable Fees in the Account of the City.**

The Storm Drain Development Fees finance storm drain facilities within the city, including any required acquisition of land.

- 2. The amount of the reportable fees**

The reportable fees charged within the city for Storm Drain Development are \$910 per Single Family Residential Fee Per Unit (Equivalent Dwelling Unit, EDU).

- 3. The beginning and ending balances of the account or fund.**

Appendix A lists the beginning balances for the Sewer Development Fee Account for all fiscal years through Fiscal Year 2015-2016.

- 4. The amount of the fees collected and interest earned.**

Appendix A lists the beginning balances for the Sewer Development Fee Account for all fiscal years through Fiscal Year 2015-2016.

- 5. Identify each public improvement on which fees were expended and the amount of the expenditures on each improvement, including the total percentage of the cost of the public improvement that was funded with fees.**

Project	Amount	Percentage of Project Funded by Fees
N/A	\$0	0%

6. **Identification of an approximate date by which the construction of projects of the city will commence if the city determines that sufficient funds have been collected to complete financing on an incomplete project of the city, as identified in paragraph (2) of subdivision (A) of Section 66001, and the project of the city remains incomplete.**

The City has determined that it has or will obtain sufficient funding to finance the projects shown in Appendix B attached to this report.

7. **Description of each interfund transfer or loan made from the account or sub-accounts, including projects of the city on which the transferred or loaned reportable fees will be expended, and, in the case of an interfund loan, the date on which the loan will be repaid, and the rate of interest that the account or subaccounts will receive on the loan.**

No transfers or loans were made from this Development Fee Account for the Fiscal Year 2015/2016. Per Title 4 of the Farmersville Municipal Code, all loans must accrue interest equal to that being earned during the current period in LAIF.

8. **The amount of refunds made or revenues allocated for other purposes if the administrative costs of refunding unexpended revenues exceed the amount to be refunded.**

No refunds were made from this Development Fee Account for the Fiscal Year 2015/2016.

#### **D. PARK DEVELOPMENT FEES**

1. **Description of the Type of Reportable Fees in the Account of the City.**

The Park Development Fees finance the construction and improving the parks and recreation facilities within the city, including any required acquisition of land, as well as grading, irrigation, and turfing costs associated therewith.

2. **The amount of the reportable fees**

The reportable fees charged within the city for Storm Drain Development are \$910 per Single Family Residential Fee Per Unit (Equivalent Dwelling Unit, EDU).

3. **The beginning and ending balances of the account or fund.**

Appendix A lists the beginning balances for the Sewer Development Fee Account for all fiscal years through Fiscal Year 2015-2016.

**4. The amount of the fees collected and interest earned.**

Appendix A lists the beginning balances for the Sewer Development Fee Account for all fiscal years through Fiscal Year 2015-2016.

**5. Identify each public improvement on which fees were expended and the amount of the expenditures on each improvement, including the total percentage of the cost of the public improvement that was funded with fees.**

Project	Amount	Percentage of Project Funded by Fees
N/A	\$0	0%

**6. Identification of an approximate date by which the construction of projects of the city will commence if the city determines that sufficient funds have been collected to complete financing on an incomplete project of the city, as identified in paragraph (2) of subdivision (A) of Section 66001, and the project of the city remains incomplete.**

The City has determined that it has or will obtain sufficient funding to finance the projects shown in Appendix B attached to this report.

**7. Description of each interfund transfer or loan made from the account or sub-accounts, including projects of the city on which the transferred or loaned reportable fees will be expended, and, in the case of an interfund loan, the date on which the loan will be repaid, and the rate of interest that the account or subaccounts will receive on the loan.**

No transfers or loans were made from this Development Fee Account for the Fiscal Year 2015/2016. Per Title 4 of the Farmersville Municipal Code, all loans must accrue interest equal to that being earned during the current period in LAIF.

**8. The amount of refunds made or revenues allocated for other purposes if the administrative costs of refunding unexpended revenues exceed the amount to be refunded.**

No refunds were made from this Development Fee Account for the Fiscal Year 2015/2016.

**E. FIRE DEVELOPMENT FEES**

**1. Description of the Type of Reportable Fees in the Account of the City.**

To provide Fire Safety facilities for new developments. They will partially, proportional to new development needs, fund development of the needed facilities, including fire stations, and initial, one-time, capital equipment needs.

**2. The amount of the reportable fees**

The reportable fees charged within the city for Fire Development are \$1,966 per Single Family Residential Fee Per Unit (Equivalent Dwelling Unit, EDU). The rate for Commerical / Industrial locations is \$3,746 per developing acre.

**3. The beginning and ending balances of the account or fund.**

Appendix A lists the beginning balances for the Sewer Development Fee Account for all fiscal years through Fiscal Year 2015-2016.

**4. The amount of the fees collected and interest earned.**

Appendix A lists the beginning balances for the Sewer Development Fee Account for all fiscal years through Fiscal Year 2015-2016.

**5. Identify each public improvement on which fees were expended and the amount of the expenditures on each improvement, including the total percentage of the cost of the public improvement that was funded with fees.**

<b>Project</b>	<b>Amount</b>	<b>Percentage of Project Funded by Fees</b>
Portion of New Fire Patrol Vehicle & Equipment	\$976.75	100%
New Administrative Office (Fire Chief)	\$2,651.18	100%

**6. Identification of an approximate date by which the construction of projects of the city will commence if the city determines that sufficient funds have been collected to complete financing on an incomplete project of the city, as identified in paragraph (2) of subdivision (A) of Section 66001, and the project of the city remains incomplete.**

The City has determined that it has or will obtain sufficient funding to finance the projects shown in Appendix B attached to this report.

**7. Description of each interfund transfer or loan made from the account or sub-accounts, including projects of the city on which the transferred or loaned reportable fees will be expended, and, in the case of an interfund loan, the date on which the loan will be repaid, and the rate of interest that the account or subaccounts will receive on the loan.**

No transfers or loans were made from this Development Fee Account for the Fiscal Year 2015/2016. Per Title 4 of the Farmersville Municipal Code, all loans must accrue interest equal to that being earned during the current period in LAIF

**8. The amount of refunds made or revenues allocated for other purposes if the administrative costs of refunding unexpended revenues exceed the amount to be refunded.**

No refunds were made from this Development Fee Account for the Fiscal Year 2015/2016.

**F. POLICE DEVELOPMENT FEES**

**1. Description of the Type of Reportable Fees in the Account of the City.**

To provide law enforcement facilities for new developments. They will partially, proportional to new development needs, fund development of the needed facilities, including fire stations, and initial, one-time, capital equipment needs.

**2. The amount of the reportable fees**

The reportable fees charged within the city for Fire Development are \$1,219 per Single Family Residential Fee Per Unit (Equivalent Dwelling Unit, EDU). The rate for Commerical / Industrial locations is \$11,994 per developing acre.

**3. The beginning and ending balances of the account or fund.**

Appendix A lists the beginning balances for the Sewer Development Fee Account for all fiscal years through Fiscal Year 2015-2016.

**4. The amount of the fees collected and interest earned.**

Appendix A lists the beginning balances for the Sewer Development Fee Account for all fiscal years through Fiscal Year 2015-2016.

**5. Identify each public improvement on which fees were expended and the amount of the expenditures on each improvement, including the total percentage of the cost of the public improvement that was funded with fees.**

<b>Project</b>	<b>Amount</b>	<b>Percentage of Project Funded by Fees</b>
Conducted Electrical Weapons - Tasers	\$5,449.69	100%
Body-worn Camera (partial purchase)	\$3,689.44	100%
Patrol Vehicle Tablets	\$15,691.42	100%
Tracking Devices	\$1,723.60	100%

- 6. Identification of an approximate date by which the construction of projects of the city will commence if the city determines that sufficient funds have been collected to complete financing on an incomplete project of the city, as identified in paragraph (2) of subdivision (A) of Section 66001, and the project of the city remains incomplete.**

The City has determined that it has or will obtain sufficient funding to finance the projects shown in Appendix B attached to this report.

- 7. Description of each interfund transfer or loan made from the account or sub-accounts, including projects of the city on which the transferred or loaned reportable fees will be expended, and, in the case of an interfund loan, the date on which the loan will be repaid, and the rate of interest that the account or subaccounts will receive on the loan.**

No transfers or loans were made from this Development Fee Account for the Fiscal Year 2015/2016. Per Title 4 of the Farmersville Municipal Code, all loans must accrue interest equal to that being earned during the current period in LAIF

- 8. The amount of refunds made or revenues allocated for other purposes if the administrative costs of refunding unexpended revenues exceed the amount to be refunded.**

No refunds were made from this Development Fee Account for the Fiscal Year 2015/2016.

SB 1693 - FIVE YEAR REPORT

In accordance with Government Code Section 66001, the City provides the following information with respect to that portion of the account remaining unexpended, whether committed or uncommitted.

**A. Identify the purpose to which the fee is to be put. [Provide] A brief description of the type of fee in the account or fund.**

The purpose of the Reportable fees is to mitigate the impacts caused by new development throughout the City and to ensure that developers bear a proportionate share of the cost of public facilities and service improvements necessary to accommodate such development in relation to Water, Sewer, Storm Drain, Parks, Fire, and Police services provided.

**B. Demonstrate a reasonable relationship between the fee and the purpose for which it is charged.**

The most recent Developer Impact Fee study was completed by Quad Knopf Inc. in March 2006 and adopted by City Council during a regular meeting of April 24, 2006. The details that are given in the report show that there is a reasonable level of relationship between the fees and costs incurred by the City.

**C. Identify all sources and amounts of funding anticipated to complete financing in incomplete improvements identified in paragraph (2) of subdivision (a).**

The following table is a summary of the amount of fees on hand for each fund as of June 30, 2016, as well as the costs of the pending projects identified for each fee account as listed in Appendix B: Summary of Incomplete Projects Involving Development Fees. As indicated in the table below, the current fee balances are needed to complete the pending projects.

<b>Fund</b>	<b>Fees on Hand as of 6/30/2016</b>	<b>Estimated Costs of Future Projects from Appendix B</b>
Water Development	\$574,473	\$1,500,000
Sewer Development	879,250	1,500,000
Storm Drain Development	115,653	500,000
Park Development	11,139	300,000
Fire Development	116,542	2,650,000
Police Development	97,472	10,200,000
<b>TOTAL</b>	<b>\$1,794,529</b>	<b>\$16,650,000</b>

**D. Designate the approximate dates on which the funding referred to in paragraph (3) is expected to be deposited into the appropriate account or fund.**

Appendix B, which is attached to this report highlights the approximate dates which the funds are expected to be available for projects presently identified by the City.

# APPENDIX A: Development Fee Account Summary

## WATER DEVELOPMENT

Description	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
<b>REVENUES</b>					
Fees	10,509	14,462	42,297	17,640	54,210
Interest	1,272	-	837	2,172	3,026
<b>Total Revenues</b>	<b>11,781</b>	<b>14,462</b>	<b>43,134</b>	<b>19,812</b>	<b>57,236</b>
<b>EXPENDITURES</b>					
Expense	10,401	-	3,000	-	4,454
<b>Total Expenditures</b>	<b>10,401</b>	<b>-</b>	<b>3,000</b>	<b>-</b>	<b>4,454</b>
<b>REVENUES OVER (UNDER) EXPENDITURE</b>	<b>1,380</b>	<b>14,462</b>	<b>40,134</b>	<b>19,812</b>	<b>52,782</b>
<b>Fund Balance, Beginning of Year</b>	<b>445,904</b>	<b>447,283</b>	<b>461,745</b>	<b>501,879</b>	<b>521,691</b>
<b>Fund Balance, End of Year</b>	<b>447,283</b>	<b>461,745</b>	<b>501,879</b>	<b>521,691</b>	<b>574,473</b>

## SEWER DEVELOPMENT

Description	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
<b>REVENUES</b>					
Fees	30,366	10,425	85,668	39,570	87,209
Interest	1,842	1,249	1,236	3,241	4,620
<b>Total Revenues</b>	<b>32,208</b>	<b>11,674</b>	<b>86,904</b>	<b>42,811</b>	<b>91,829</b>
<b>EXPENDITURES</b>					
Expense	-	-	-	1,791	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,791</b>	<b>-</b>
<b>REVENUES OVER (UNDER) EXPENDITURE</b>	<b>32,208</b>	<b>11,674</b>	<b>86,904</b>	<b>41,020</b>	<b>91,829</b>
<b>Fund Balance, Beginning of Year</b>	<b>615,614</b>	<b>647,822</b>	<b>659,496</b>	<b>746,401</b>	<b>787,420</b>
<b>Fund Balance, End of Year</b>	<b>647,822</b>	<b>659,496</b>	<b>746,401</b>	<b>787,420</b>	<b>879,250</b>

## STORM DRAIN DEVELOPMENT

Description	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
<b>REVENUES</b>					
Fees	4,908	1,547	24,433	5,460	17,518
Interest	577	386	352	608	580
<b>Total Revenues</b>	<b>5,485</b>	<b>1,933</b>	<b>24,785</b>	<b>6,068</b>	<b>18,097</b>
<b>EXPENDITURES</b>					
Expense	946	1,008	52,554	84,696	-
<b>Total Expenditures</b>	<b>946</b>	<b>1,008</b>	<b>52,554</b>	<b>84,696</b>	<b>-</b>
<b>REVENUES OVER (UNDER) EXPENDITURE</b>	<b>4,539</b>	<b>925</b>	<b>(27,769)</b>	<b>(78,629)</b>	<b>18,097</b>
<b>Fund Balance, Beginning of Year</b>	<b>198,490</b>	<b>203,029</b>	<b>203,954</b>	<b>176,185</b>	<b>97,556</b>
<b>Fund Balance, End of Year</b>	<b>203,029</b>	<b>203,954</b>	<b>176,185</b>	<b>97,556</b>	<b>115,653</b>

### PARK DEVELOPER FEES

Description	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
<b>REVENUES</b>					
Fees	225	-	-	-	2,200
Interest	40	24	19	38	52
<b>Total Revenues</b>	265	24	19	38	2,252
<b>EXPENDITURES</b>					
Expense	18,711	2,203	3,608	-	-
<b>Total Expenditures</b>	18,711	2,203	3,608	-	-
<b>REVENUES OVER (UNDER) EXPENDITURE</b>	(18,446)	(2,180)	(3,590)	38	2,252
Fund Balance, Beginning of Year	33,064	14,618	12,439	8,849	8,887
Fund Balance, End of Year	14,618	12,439	8,849	8,887	11,139

### FIRE DEVELOPER FEES

Description	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
<b>REVENUES</b>					
Fees	9,082	3,342	29,535	11,796	40,071
Interest	482	324	312	360	504
<b>Total Revenues</b>	9,564	3,666	29,847	12,156	40,574
<b>EXPENDITURES</b>					
Expense	21,173	3,505	54,328	78,907	3,628
<b>Total Expenditures</b>	21,173	3,505	54,328	78,907	3,628
<b>REVENUES OVER (UNDER) EXPENDITURE</b>	(11,609)	161	(24,481)	(66,751)	36,946
Fund Balance, Beginning of Year	182,277	170,668	170,829	146,348	79,596
Fund Balance, End of Year	170,668	170,829	146,348	79,596	116,542

### POLICE DEVELOPER FEES

Description	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
<b>REVENUES</b>					
Fees	9,964	2,072	45,997	7,314	36,935
Interest	171	118	136	390	433
<b>Total Revenues</b>	10,135	2,190	46,133	7,704	37,367
<b>EXPENDITURES</b>					
Expense	-	-	8,503	21,002	26,554
<b>Total Expenditures</b>	-	-	8,503	21,002	26,554
<b>REVENUES OVER (UNDER) EXPENDITURE</b>	10,135	2,190	37,630	(13,298)	10,813
Fund Balance, Beginning of Year	50,002	60,137	62,327	99,957	86,659
Fund Balance, End of Year	60,137	62,327	99,957	86,659	97,472

APPENDIX B: Summary of Incomplete Projects Involving Development Fees

FY 2015-2016

9/26/2016

Fee / Project	Proposed Funding Sources			Description of Funding Sources			Timeframe
	Reportable Fees	Other Sources of Funds	Total	Reportable Fees	Other Sources of Funds		
<b>Water Development</b>							
Water System Upgrades	500,000	-	500,000	On Deposit & Future Fee Collections	None		2021-2026
Water System Storage Facilities	1,000,000	-	1,000,000	On Deposit & Future Fee Collections	None		2019-2020
Subtotal	1,500,000	-	1,500,000				
<b>Sewer Development</b>							
Waste Water Treatment Plant Expansion and Improvements	1,000,000	-	1,000,000	On Deposit & Future Fee Collections	None		2018-2020
Sewer System Upgrades	500,000	-	500,000	On Deposit & Future Fee Collections	None		2021-2026
Subtotal	1,500,000	-	1,500,000				
<b>Storm Drain Development</b>							
Storm Drain Expansion and Improvements	500,000	-	500,000	On Deposit & Future Fee Collections	None		2021-2026
Subtotal	500,000	-	500,000				
<b>Park Development</b>							
City Park Expansion and Improvements	250,000	-	250,000	On Deposit & Future Fee Collections	Undetermined		2021-2026
Sports Park City Match	50,000	-	50,000	On Deposit & Future Fee Collections	LWCF, UGG, GGRF		2017
Subtotal	300,000	-	300,000				
<b>Fire Development</b>							
New City Fire Station	4,000,000	-	4,000,000	On Deposit & Future Fee Collections	Undetermined		2021
Upgrade and Expansion of Fire Facilities	15,000	-	15,000	On Deposit & Future Fee Collections	None		2017
Various Equipment	50,000	-	50,000	On Deposit & Future Fee Collections	None		2018-2020
Fire Department Vehicles - Ladder Truck	600,000	-	600,000	On Deposit & Future Fee Collections	None		2020
Subtotal	4,665,000	-	4,665,000				
<b>Police Development</b>							
New City Police Station	10,000,000	-	10,000,000	On Deposit & Future Fee Collections	Undetermined		2021
Various Equipment	50,000	-	50,000	On Deposit & Future Fee Collections	None		2017-2022
Police Vehicles - Patrol Unit (x3)	150,000	-	150,000	On Deposit & Future Fee Collections	None		2019
Subtotal	10,200,000	-	10,200,000				