

# CITY OF RIVERBANK

FY 2014-2015

ANNUAL AB 1600 REPORT OF SYSTEM DEVELOPMENT FEE ACTIVITY



## TABLE OF CONTENTS

Letter of Transmittal.....	1
Legal Requirements.....	3
Description of Active System Development Fees.....	5
System Development Fee Reports	
System Development Bridges/Roads Fund 140.....	7
System Development Traffic Lights Fund 141.....	9
System Development Overpasses Fund 145.....	11
System Development Railroad Crossing Fund 146.....	13
System Development Streets/Public Works Fund 205.....	15
System Development Water Fund 206.....	17
System Development Waste Water Fund 207.....	19
System Development Storm Drainage Fund 208.....	21
System Development Parks & Recreation Fund 209.....	23
System Development Police & General Government Fund 210.....	25
System Development Crossroads Streets/Public Works Fund 214.....	27
System Development Crossroads Water Fund 215.....	29
System Development Crossroads Storm Drainage Fund 217.....	31
System Development Crossroads Police & General Government Fund 219.....	33



## LETTER OF TRANSMITTAL

November 1, 2015

The Honorable Mayor, Members of the City Council and Citizens of the City Riverbank  
City of Riverbank  
Riverbank, CA 95367

Dear Mayor, Members of the City Council, and Citizens of the City of Riverbank:

California Government Code requires reporting of the usage of Development Fees (also known as System Development Fees). Therefore, in accordance with the provisions of the State of California and Government Code Section 66006(b) and 66001(d), as amended by AB 518 and SB 1693, I hereby submit the Annual AB 1600 System Development Fee Report for the City of Riverbank, CA for the fiscal year ended June 30, 2015.

Development Fees, otherwise known as System Development Fees (SDF), are a monetary exaction, other than a tax or special assessment, which is charged by a local governmental agency to an applicant in connection with approval of a development project. The purpose of these fees is to defray all or a portion of the cost of public facilities related to the development project. The legal requirements for enactment of a system development fee program are set forth in Government Code section's 66000-66025 (the "Mitigation Fee Act"), the bulk of which was adopted as 1987's Assembly Bill (AB) 1600 and those are commonly referred to as "AB 1600" requirements.

The System Development Fee program has been in effect in Riverbank since 1967. Riverbank Municipal Code §150.30, titled "System Development Fees", establishes the authority for imposing and charging system development fees. §150.31 (b) of the Municipal Code states the following as reasons for adopting said fee:

- 1) To provide an adequate and constant method for the financing of the unfunded portion of need systems development costs throughout the city, reasonably related to projected community growth.
- 2) To promote the orderly and efficient expansion of public improvements to adequately meet the domestic and economic needs of the community and to minimize adverse fiscal and environmental impacts of new development.
- 3) To insure the continuation of necessary services including, but not limited to, police and general administrative services.
- 4) To establish equitable methods for minimizing public facility and service costs to the city associated with new development.

Fees are collected at the time a building permit is issued, unless a developer through a development agreement is allowed to defer payment until a certificate of occupancy is granted, for the purpose of mitigating the impacts caused by new development on certain public facilities. They are used to finance the acquisition, construction and improvement of public facilities needed as a result of this new development. A separate fund has been established to account for the impact of new development on each of the following types of public facilities: Streets/Public Works, Water, Waste Water, Storm Drainage, Parks/Recreation, and Police/General Government.

State law requires the City prepare and make available to the public an annual report for each fund established to account for public facilities fees. The report must include the beginning and ending balances by system development type for the fiscal year as well as any changes. The report must also present the amount of fees, interest, and other income, expenditures and the amount of any required refunds made during the fiscal year.

The City Council must review the annual report at a regularly scheduled public meeting not less than fifteen days after the information is made available to the public. This report was filed with the City Clerk's office and available for public review on November 9, 2015.

Respectfully submitted,

*Marisela H. Garcia*

Marisela H. Garcia  
Director of Finance

## LEGAL REQUIREMENTS

### A. REQUIREMENTS FOR SYSTEM DEVELOPMENT FEES

State law (California Government Code Section 66006) requires each local agency that imposes AB 1600 system development fees to prepare an annual report providing specific information about those fees. Within the AB 1600 legal requirements, it stipulates that fees imposed on new development have the proper nexus to any project on which they are imposed. In addition, AB 1600 imposes certain accounting and reporting requirements with respect to the fees collected. The fees, for accounting purposes, must be segregated from the general funds of the city and from other funds or accounts containing fees collected for other improvements. Interest on each development fee fund or account must be credited to that fund or account and used only for the purposes for which the fees were collected.

Current California Government Code Section 66006(b) requires that for each separate fund 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 brief description of the type of fee in the account or fund.
- The amount of the fee.
- The beginning and ending balance of the account or fund.
- The amount of the fees collected and interest earned.
- An identification of each public improvement on which fees were expended and the amount of expenditures on each improvement, including the total percentage of the cost of the public improvement that was funded with fees.
- 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.
- A description of each interfund 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 interfund 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.
- The amount of refunds made due to sufficient funds being collected to complete financing on incomplete public improvements, and the amount of reallocation of funds made due to administrative costs of refunding unexpended revenues exceeded the amount to be refunded.

## LEGAL REQUIREMENTS

California Government Code Section 66001(d) requires the local agency make all of the following findings every fifth year with respect to that portion of the account remaining unexpended, whether committed or uncommitted:

- Identify the purpose to which the fee is to be put.
- Demonstrate a reasonable relationship between the fee and the purpose for which it is charged.
- Identify all sources and amounts of funding anticipated to complete financing on incomplete improvements.
- Designate the approximate dates on which the funding is expected to be deposited into the appropriate account or fund.
- In any action imposing a fee as a condition of approval of a development project by a local agency, the local agency shall determine how there is a reasonable relationship between the amount of the fee and the cost of the public facility or portion of the public facility attributable to the development on which the fee is imposed.

### **B. ADDITIONAL NOTES**

The State of California Government Code Section 66002 requires local agencies that have developed a fee program to adopt a Capital Improvement Plan (CIP) indicating the approximate location, size and timing of projects, plus an estimate for the cost of all facilities or improvements to be financed by fees. A formal CIP is recommended, at a minimum, as a five-year plan. The City annually produces a five-year CIP which helps to maintain and update the City's General Plan. The CIP serves to identify situations where infrastructure is needed to accommodate the planned development.

The CIP relates the City's annual capital expenditures to a long-range plan for public improvements. By relating the plan for public improvements to the City's capacity for funding, and scheduling expenditures over a period of years, the CIP helps to maximize the funds available. This type of fiscal management is important during periods, such as the current one, that are typified by budgetary demands exceeding financial resources.

### **C. ESTABLISHING A REASONABLE RELATIONSHIP BETWEEN THE FEE AND THE PURPOSE FOR WHICH IT IS CHARGED**

The City of Riverbank's current program, the Nexus Fee Study, was adopted March 24, 2015. The program sets forth the relationship between contemplated future development, facilities needed to serve future development and the estimated costs of those improvements based on the current General Plan for build-out.

## LEGAL REQUIREMENTS

The City's CIP projects are financed in part by the capital improvement fees outlined in the System Development fee program. The City's capital improvements provide infrastructure to the residents and businesses in Riverbank in order to keep pace with ongoing development in, and adjacent to, the community. Estimated Project costs and, the summary of fee apportionment to each development fee type are detailed on page 2 of the Nexus Fee Study dated January 29, 2015.

### **D. FUNDING OF INFRASTRUCTURE**

The 2015-2020 CIP identifies all funding sources and amounts for individual projects through 2020. The CIP is updated annually to reflect the current infrastructure & equipment needs of the City. As a CIP project is identified, the project is evaluated to determine the portion of the project that will service existing residents and businesses versus new development. Once the determination of use is made, the percentage of use attributable to new development is then funded by the appropriate development fee, based on the type of project. The percentage of use associated with existing residents or business are funded from other appropriate sources as identified on the CIP. All future planned infrastructure needs are outlined in the System Development Fee program. The funding and commencement dates for projects are adjusted, as needed, to reflect the needs of the community.

### **DESCRIPTION OF ACTIVE SYSTEM DEVELOPMENT FEES**

*Streets/Public Works Fee* - The purpose of this fee is to finance the improvements needed for the street and traffic safety needs of the citizens.

*Water Fee* - The purpose of this fee is to finance the water improvements needed for the citizens.

*Waste Water Fee* - The purpose of this fee is to finance the waste water improvements needed for the citizens.

*Storm Drainage Fee* - The purpose of this fee is to finance the storm drain improvements needed for the citizens.

*Parks & Recreation Fee* - The purpose of this fee is to finance the park improvements needed for the citizens.

*Police & General Government* - The purpose of this fee is to finance the public safety and general government improvements needed for the citizens.

# ***SYSTEM DEVELOPMENT FEE REPORTS***

## Fund 140

### System Development Bridges/Roads Fund

For Purposes of compliance with Government Code Section 66006 (b) (1), the following information regarding AB 1600 fees is presented:

**(A) A brief description of the type of fee in the account or fund:**

**System Development Bridges/Roads Fund** - The purpose of this fee was to finance the construction of bridges and roads and improvements needed to maintain traffic movement and safety on City streets. These fees provide the above described project funding to accommodate traffic generated by future development within the City.

**(B) The Amount of the current System Development Fee:**

This System Development Fee is no longer actively collecting revenue.

**(C) The Beginning & Ending Balance of the account or Fund.**

See Attached Financial Report

**(D) The amount of the fees collected and interest earned.**

See Attached Financial Report

**(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.**

See Attached Financial Report

**(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 the financing on an incomplete public improvement, as identified in paragraph (2) of subdivision (a) of Section 66001, and the public improvement remains incomplete.**

This Fund is now inactive and no new revenues are anticipated. Existing funds will be properly used on necessary Bridges/Roads related projects.

**(G) A description of each interfund 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 interfund 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.**

No interfund transfers or loans were made during the 2014-15 fiscal year.

**(H) The amount of refunds made pursuant to subdivision (e) Section 66001 and any allocation pursuant to subdivision (f) of Section 66001.**

No refunds were made during the fiscal year.

## Fund 140

### System Development Bridges/Roads Fund

	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15
Beginning Fund Balance	189,969.06	190,082.06	183,027.72	87,903.77	23,276.98
Adjust Beg. Balance					
Per Auditors	0.00	0.00	0.00	0.00	0.00
Revenues					
Developer Fees	0.00	0.00	0.00	0.00	0.00
Interest	113.00	380.58	326.05	161.21	58.00
Total Revenues	<u>113.00</u>	<u>380.58</u>	<u>326.05</u>	<u>161.21</u>	<u>58.00</u>
Expenditures					
Projects	0.00	7,434.92	95,450.00	64,788.00	-10,387.42
Miscellaneous	0.00	0.00	0.00	0.00	0.00
Administration	0.00	0.00	0.00	0.00	0.00
Total Expenditures	<u>0.00</u>	<u>7,434.92</u>	<u>95,450.00</u>	<u>64,788.00</u>	<u>-10,387.42</u>
Transfers In/(Out)	0.00	0.00	0.00	0.00	0.00
Ending Fund Balance	<u>190,082.06</u>	<u>183,027.72</u>	<u>87,903.77</u>	<u>23,276.98</u>	<u>33,722.40</u>

	Total Activity Cost	% Funded with Fee	Fund 140 Total
<b>FY 2011-12 Activity</b>			
Audible Pedestrian Crosswalk	6,115.90	48.0%	2,934.92
ADA Sidewalk Improvements	4,500.00	100.0%	4,500.00
			<u>7,434.92</u>
<b>FY 2012-13 Activity</b>			
Oakdale & Morrill Signal	95,450.00	12.0%	95,450.00
<b>FY 2013-14 Activity</b>			
Jackson Avenue Sidewalk	130,038.00	48.0%	64,788.00
<b>FY 2014-15 Activity</b>			
MID Reimbursement of Fees	-15,503.60	67.0%	-10,387.42

## Fund 141

### System Development Traffic Lights Fund

For Purposes of compliance with Government Code Section 66006 (b) (1), the following information regarding AB 1600 fees is presented:

**(A) A brief description of the type of fee in the account or fund:**

**System Development Traffic Lights Fund** - The purpose of this fee was to finance the installation of traffic signals and improvements needed to maintain traffic movement and safety on City streets. These fees provide the above described project funding to accommodate traffic generated by future development within the City.

**(B) The Amount of the current System Development Fee:**

This System Development Fee is no longer actively collecting revenue.

**(C) The Beginning & Ending Balance of the account or Fund.**

See Attached Financial Report

**(D) The amount of the fees collected and interest earned.**

See Attached Financial Report

**(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.**

See Attached Financial Report

**(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 the financing on an incomplete public improvement, as identified in paragraph (2) of subdivision (a) of Section 66001, and the public improvement remains incomplete.**

This Fund is now inactive and no revenues or expenditures are anticipated.

**(G) A description of each interfund 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 interfund 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.**

No interfund transfers or loans were made during the 2014-15 fiscal year.

**(H) The amount of refunds made pursuant to subdivision (e) Section 66001 and any allocation pursuant to subdivision (f) of Section 66001.**

No refunds were made during the fiscal year.

## Fund 141 System Development Traffic Lights Fund

	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15
Beginning Fund Balance	3,161.95	3,177.63	0.00	0.00	0.00
Adjust Beg. Balance					
Per Auditors	0.00	0.00	0.00	0.00	0.00
Revenues					
Developer Fees	0.00	0.00	0.00	0.00	0.00
Interest	15.68	3.35	0.00	0.00	0.00
Total Revenues	<u>15.68</u>	<u>3.35</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Expenditures					
Projects	0.00	3,180.98	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00	0.00
Administration	0.00	0.00	0.00	0.00	0.00
Total Expenditures	<u>0.00</u>	<u>3,180.98</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Transfers In/(Out)	0.00	0.00	0.00	0.00	0.00
Ending Fund Balance	<u>3,177.63</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

FY 2011-12 Activity	Total Activity Cost	% Funded with Fee	Fund 141 Total
Audible Pedestrian Crosswalks	6,115.90	52.0%	3,180.98

## Fund 145

### System Development Overpasses Fund

For Purposes of compliance with Government Code Section 66006 (b) (1), the following information regarding AB 1600 fees is presented:

**(A) A brief description of the type of fee in the account or fund:**

**System Development Overpasses Fund** - The purpose of this fee was to finance the construction and improvements needed to provide a second crossing over the railroad tracks at Kentucky Ave. These fees provide the above described project funding to accommodate the needs generated by future development within the City. Council has determined that a second crossing at Kentucky is no longer feasible, therefore the funds have been re-allocated to a second crossing at Santa Fe Street.

**(B) The Amount of the current System Development Fee:**

This System Development Fee is no longer actively collecting revenue

**(C) The Beginning & Ending Balance of the account or Fund.**

See Attached Financial Report

**(D) The amount of the fees collected and interest earned.**

See Attached Financial Report

**(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.**

See Attached Financial Report

**(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 the financing on an incomplete public improvement, as identified in paragraph (2) of subdivision (a) of Section 66001, and the public improvement remains incomplete.**

No Projects are anticipated at this time. Downtown Specific Plan which identifies the second railroad crossing at Santa Fe, has not yet been adopted.

**(G) A description of each interfund 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 interfund 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.**

No interfund transfers or loans were made during the 2014-15 fiscal year.

**(H) The amount of refunds made pursuant to subdivision (e) Section 66001 and any allocation pursuant to subdivision (f) of Section 66001.**

No refunds were made during the fiscal year.

## Fund 145 System Development Overpasses Fund

	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15
Beginning Fund Balance	319,573.62	225,462.27	198,839.15	192,163.49	181,496.01
Adjust Beg. Balance					
Per Auditors	0.00	0.00	0.00	0.00	0.00
Revenues					
Developer Fees	0.00	0.00	0.00	0.00	0.00
Interest	1,338.75	804.30	601.66	454.70	466.91
<b>Total Revenues</b>	<b>1,338.75</b>	<b>804.30</b>	<b>601.66</b>	<b>454.70</b>	<b>466.91</b>
Expenditures					
Projects	95,450.10	27,427.42	7,277.32	11,122.18	6,182.00
Miscellaneous	0.00	0.00	0.00	0.00	0.00
Administration	0.00	0.00	0.00	0.00	0.00
<b>Total Expenditures</b>	<b>95,450.10</b>	<b>27,427.42</b>	<b>7,277.32</b>	<b>11,122.18</b>	<b>6,182.00</b>
Transfers In/(Out)	0.00	0.00	0.00	0.00	0.00
<b>Ending Fund Balance</b>	<b>225,462.27</b>	<b>198,839.15</b>	<b>192,163.49</b>	<b>181,496.01</b>	<b>175,780.92</b>

	Activity Cost	% Funded with Fee	Fund 145 Total
<b>FY 2010-11 Activity</b>			
Downtown Specific Plan EIR	95,450.10	100.0%	95,410.10
<b>FY 2011-12 Activity</b>			
Downtown Specific Plan EIR	27,427.42	100.0%	27,427.42
<b>FY 2012-13 Activity</b>			
Downtown Specific Plan EIR	7,277.32	100.0%	7,277.32
<b>FY 2013-14 Activity</b>			
Downtown Specific Plan EIR	11,122.18	100.0%	11,122.18
<b>FY 2014-15 Activity</b>			
Downtown Specific Plan EIR	6,182.00	100.0%	6,182.00

## Fund 146

### System Development Railroad Crossing Fund

For Purposes of compliance with Government Code Section 66006 (b) (1), the following information regarding AB 1600 fees is presented:

**(A) A brief description of the type of fee in the account or fund:**

**System Development Railroad Crossing Fund** - The purpose of this fee was to finance the improvements needed for the railroad crossing safety needs of the citizens. These fees provide the above described project funding to accommodate needs generated by future development within the City.

**(B) The Amount of the current System Development Fee:**

This System Development Fee is no longer actively collecting revenue.

**(C) The Beginning & Ending Balance of the account or Fund.**

See Attached Financial Report

**(D) The amount of the fees collected and interest earned.**

See Attached Financial Report

**(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.**

See Attached Financial Report

**(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 the financing on an incomplete public improvement, as identified in paragraph (2) of subdivision (a) of Section 66001, and the public improvement remains incomplete.**

Balances in the account are not sufficient to commence any projects.

**(G) A description of each interfund 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 interfund 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.**

No interfund transfers or loans were made during the 2014-15 fiscal year.

**(H) The amount of refunds made pursuant to subdivision (e) Section 66001 and any allocation pursuant to subdivision (f) of Section 66001.**

No refunds were made during the fiscal year.

## Fund 146

### System Development Railroad Crossing Fund

	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15
Beginning Fund Balance	395.99	397.92	398.89	398.89	398.89
Adjust Beg. Balance					
Per Auditors	0.00	0.00	0.00	0.00	0.00
Revenues					
Developer Fees	0.00	0.00	0.00	0.00	0.00
Interest	1.93	0.97	0.00	0.00	0.00
Total Revenues	<u>1.93</u>	<u>0.97</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Expenditures					
Projects	0.00	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00	0.00
Administration	0.00	0.00	0.00	0.00	0.00
Total Expenditures	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Transfers In/(Out)	0.00	0.00	0.00	0.00	0.00
Ending Fund Balance	<u>397.92</u>	<u>398.89</u>	<u>398.89</u>	<u>398.89</u>	<u>398.89</u>

<b>Total Activity Cost</b>	<b>% Funded with Fee</b>	<b>Fund 146 Total</b>
--------------------------------	------------------------------	---------------------------

## Fund 205 System Development Streets/Public Works

For Purposes of compliance with Government Code Section 66006 (b) (1), the following information regarding AB 1600 fees is presented:

**(A) A brief description of the type of fee in the account or fund:**

**System Development Streets/Public Works Fund** - The purpose of this fee is to finance the improvements needed for the traffic safety needs of the citizens. These fees provide the above described project funding to accommodate needs generated by future development within the City.

**(B) The Amount of the current System Development Fee:**

<u>Residential</u>	Per DU	<u>Commercial</u>	Per Sq.Ft.
Clustered Rural	\$3,551	Community Commercial	\$5.57
Lower Density	\$2,983	Mixed Use	\$5.79
Medium Density	\$2,628	Industrial/Business Park	\$5.76
Higher Density	\$2,237	Office	\$3.51
Mixed Use	\$3,551		

\* DU = Dwelling Unit; Sq. Ft. = Square Foot

**(C) The Beginning & Ending Balance of the account or Fund.**

See Attached Financial Report

**(D) The amount of the fees collected and interest earned.**

See Attached Financial Report

**(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.**

See Attached Financial Report

**(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 the financing on an incomplete public improvement, as identified in paragraph (2) of subdivision (a) of Section 66001, and the public improvement remains incomplete.**

<u>Project</u>	<u>Est. Date</u>
Signal Light Roselle and Claribel	7/1/2015

**(G) A description of each interfund 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 interfund 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.**

The Sewer Fund borrowed \$608,542.57 from the Streets/PW System Development Fee Fund in accordance with Resolution 2011-021. The Sewer Fund will begin repayment in FY 2017-18 and will accrue interest at a rate of 2%.

An interfund transfer of \$22,725.83 was made to the General Fund for Management Fee expenses.

**(H) The amount of refunds made pursuant to subdivision (e) Section 66001 and any allocation pursuant to subdivision (f) of Section 66001.**

No refunds were made during the fiscal year.

## Fund 205 System Development Streets/Public Works

	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15
Beginning Fund Balance	1,747,790.73	3,306,834.25	3,096,743.75	2,900,887.54	2,983,454.55
Adjust Beg. Balance					
Per Auditors	0.00	0.00	0.00	0.00	0.00
Revenues					
Developer Fees	46,195.04	80,316.63	18,317.13	68,641.85	146,644.91
Interest	18,176.51	37,068.69	27,197.40	35,993.45	41,461.75
Gain on Sale of Inv.	0.00	0.00	0.00	0.00	2,470.00
Total Revenues	<u>64,371.55</u>	<u>117,385.32</u>	<u>45,514.53</u>	<u>104,635.30</u>	<u>190,576.66</u>
Expenditures					
Projects	38,592.73	6,188.40	0.00	0.00	0.00
Miscellaneous	2.58	131.53	0.00	0.00	0.00
Administration	21,781.31	0.00	39.47	33.90	0.00
Total Expenditures	<u>60,376.62</u>	<u>6,319.93</u>	<u>39.47</u>	<u>33.90</u>	<u>0.00</u>
Transfers In/(Out)	1,555,048.59	-321,155.89	-241,331.27	-22,034.39	-22,725.83
Ending Fund Balance	<u>3,306,834.25</u>	<u>3,096,743.75</u>	<u>2,900,887.54</u>	<u>2,983,454.55</u>	<u>3,151,305.38</u>

FY 2010-11 Activity	Total Activity Cost	% Funded with Fee	Fund 205 Total
Oakdale Road Landscape Project	378,927.73	10.2%	38,529.73
<b>FY 2011-12 Activity</b>			
Jackson Ave. Intersection Improvement	4,298.40	100.0%	4,298.40
Claribel/Roselle Intersection (In Progress)			1,890.00
			<u><b>6,188.40</b></u>

## Fund 206 System Development Water

For Purposes of compliance with Government Code Section 66006 (b) (1), the following information regarding AB 1600 fees is presented:

**(A) A brief description of the type of fee in the account or fund:**

**System Development Water Fund** - The purpose of this fee is to finance the water improvements needed for the citizens. These fees provide the above described project funding to accommodate needs generated by future development within the City.

**(B) The Amount of the current System Development Fee:**

<u>Residential</u>	Per DU	<u>Commercial</u>	Per Sq.Ft.
Clustered Rural	\$13,486	Community Commercial	\$2.07
Lower Density	\$7,024	Mixed Use	\$2.08
Medium Density	\$6,743	Industrial/Business Park	\$2.06
Higher Density	\$4,889	Office	\$2.03
Mixed Use	\$4,889		

\* DU = Dwelling Unit; Sq. Ft. = Square Foot

**(C) The Beginning & Ending Balance of the account or Fund.**

See Attached Financial Report

**(D) The amount of the fees collected and interest earned.**

See Attached Financial Report

**(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.**

See Attached Financial Report

**(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 the financing on an incomplete public improvement, as identified in paragraph (2) of subdivision (a) of Section 66001, and the public improvement remains incomplete.**

<u>Project</u>	<u>Est. Date</u>
Central Avenue Water Line Installation	7/1/2015

**(G) A description of each interfund 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 interfund 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.**

No interfund transfers or loans were made during the 2014-15 fiscal year.

**(H) The amount of refunds made pursuant to subdivision (e) Section 66001 and any allocation pursuant to subdivision (f) of Section 66001.**

No refunds were made during the fiscal year.

## Fund 206 System Development Water

	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15
Beginning Fund Balance	599,064.31	684,458.53	533,906.42	541,064.42	561,541.15
Adjust Beg. Balance					
Per Auditors	0.00	0.00	0.00	0.00	0.00
Revenues					
Developer Fees	47,061.17	93,460.80	1,644.57	17,962.75	28,741.05
Interest	2,612.07	899.49	5,513.43	2,513.98	2,552.58
<b>Total Revenues</b>	<b>49,673.24</b>	<b>94,360.29</b>	<b>7,158.00</b>	<b>20,476.73</b>	<b>31,293.63</b>
Expenditures					
Projects	1,221.00	244,912.40	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00	0.00
Administration	0.00	0.00	0.00	0.00	0.00
<b>Total Expenditures</b>	<b>1,221.00</b>	<b>244,912.40</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Transfers In/(Out)	36,941.98	0.00	0.00	0.00	0.00
<b>Ending Fund Balance</b>	<b>684,458.53</b>	<b>533,906.42</b>	<b>541,064.42</b>	<b>561,541.15</b>	<b>592,834.78</b>

	<b>Total Activity Cost</b>	<b>% Funded with Fee</b>	<b>Fund 206 Total</b>
<b>FY 2010-11 Activity</b>			
Fire Hydrant Installation	1,221.00	100.0%	1,221.00
<b>FY 2011-12 Activity</b>			
Central Ave. Water Line (Patterson to California Street)	244,912.40	100.0%	244,912.40

## Fund 207 System Development Waste Water

For purposes of compliance with Government Code Section 66006 (b) (1), the following information regarding AB 1600 fees is presented:

**(A) A brief description of the type of fee in the account or fund:**

**System Development Waste Water Fund** - The purpose of this fee is to finance the waste water improvements needed for the citizens. These fees provide the above described project funding to accommodate needs generated by future development within the City.

**(B) The amount of the current System Development Fee:**

<u>Residential</u>	Per DU	<u>Commercial</u>	Per Sq.Ft.
Clustered Rural	\$5,023	Community Commercial	\$1.65
Lower Density	\$3,063	Mixed Use	\$1.66
Medium Density	\$2,558	Industrial/Business Park	\$1.40
Higher Density	\$3,141	Office	\$1.29
Mixed Use	\$951		

\* DW = Dwelling Unit; Sq. Ft. = Square Foot

**(C) The Beginning & Ending Balance of the account or Fund.**

See Attached Financial Report

**(D) The amount of the fees collected and interest earned.**

See Attached Financial Report

**(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.**

See Attached Financial Report

**(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 the financing on an incomplete public improvement, as identified in paragraph (2) of subdivision (a) of Section 66001, and the public improvement remains incomplete.**

There are currently no projects anticipated.

**(G) A description of each interfund 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 interfund 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.**

No interfund transfers or loans were made during the 2014-15 fiscal year.

**(H) The amount of refunds made pursuant to subdivision (e) Section 66001 and any allocation pursuant to subdivision (f) of Section 66001.**

No refunds were made during the fiscal year.

## Fund 207 System Development Waste Water

	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15
Beginning Fund Balance	82,155.17	72,222.26	72,838.74	83,978.56	140,316.34
Adjust Beg. Balance					
Per Auditors	0.00	0.00	0.00	0.00	0.00
Revenues					
Developer Fees	25,067.82	70,313.39	10,918.43	56,163.24	171,840.37
Interest	289.07	303.09	221.39	174.54	188.56
Total Revenues	<u>25,356.89</u>	<u>70,616.48</u>	<u>11,139.82</u>	<u>56,337.78</u>	<u>172,028.93</u>
Expenditures					
Projects	0.00	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00	0.00
Loan Payment	70,000.00	70,000.00	0.00	0.00	0.00
Total Expenditures	<u>70,000.00</u>	<u>70,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Transfers In/(Out)	34,710.20	0.00	0.00	0.00	0.00
Ending Fund Balance	<u>72,222.26</u>	<u>72,838.74</u>	<u>83,978.56</u>	<u>140,316.34</u>	<u>312,345.27</u>

	Total Activity Cost	% Funded with Fee	Fund 207 Total
<b>FY 2010-11 Activity</b>			
ED Bank Loan (Condray Sewer Line)	350,000.00	20.0%	70,000.00
<b>FY 2011-12 Activity</b>			
ED Bank Loan (Condray Sewer Line)	350,000.00	20.0%	70,000.00

## Fund 208 System Development Storm Drainage

For purposes of compliance with Government Code Section 66006 (b) (1), the following information regarding AB 1600 fees is presented:

**(A) A brief description of the type of fee in the account or fund:**

**System Development Storm Drainage Fund** - The purpose of this fee is to finance the storm drain improvements needed for the citizens. These fees provide the above described project funding to accommodate needs generated by future development within the City.

**(B) The amount of the current System Development Fee:**

<u>Residential</u>	Per DU	<u>Commercial</u>	Per Sq.Ft.
Clustered Rural	\$7,632	Community Commercial	\$4.25
Lower Density	\$6,922	Mixed Use	\$4.22
Medium Density	\$2,794	Industrial/Business Park	\$4.16
Higher Density	\$3,154	Office	\$4.08
Mixed Use	\$2,041		

\* DU = Dwelling Unit; Sq. Ft. = Square Foot

**(C) The Beginning & Ending Balance of the account or Fund.**

See Attached Financial Report

**(D) The amount of the fees collected and interest earned.**

See Attached Financial Report

**(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.**

See Attached Financial Report

**(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 the financing on an incomplete public improvement, as identified in paragraph (2) of subdivision (a) of Section 66001, and the public improvement remains incomplete.**

<u>Project</u>	<u>Est. Date</u>
Central Avenue - Storm Drain Improvements	7/1/2015

**(G) A description of each interfund 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 interfund 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.**

No interfund transfers or loans were made during the 2014-15 fiscal year.

**(H) The amount of refunds made pursuant to subdivision (e) Section 66001 and any allocation pursuant to subdivision (f) of Section 66001.**

No refunds were made during the fiscal year.

## Fund 208 System Development Storm Drainage

	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15
Beginning Fund Balance	390,744.03	411,993.32	252,691.20	259,137.87	287,598.90
Adjust Beg. Balance Per Auditors	0.00	0.00	0.00	0.00	0.00
Revenues					
Developer Fees	20,004.42	53,158.76	5,681.19	27,859.02	1,722.83
Interest	1,244.87	1,184.37	765.48	602.01	649.92
<b>Total Revenues</b>	<b>21,249.29</b>	<b>54,343.13</b>	<b>6,446.67</b>	<b>28,461.03</b>	<b>2,372.75</b>
Expenditures					
Projects	0.00	213,645.25	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00	563.00
<b>Total Expenditures</b>	<b>0.00</b>	<b>213,645.25</b>	<b>0.00</b>	<b>0.00</b>	<b>563.00</b>
Transfers In/(Out)	0.00	0.00	0.00	0.00	0.00
<b>Ending Fund Balance</b>	<b>411,993.32</b>	<b>252,691.20</b>	<b>259,137.87</b>	<b>287,598.90</b>	<b>289,408.65</b>

	Total Activity Cost	% Funded with Fee	Fund 208 Total
<b>FY 2011-12 Activity</b>			
Central Ave. Storm Line Installation	211,755.25	100.0%	211,755.25
Third and Stanislaus Storm Drain Repair	1,890.00	100.0%	1,890.00
<b>FY 2014-15 Activity</b>			
Central Ave. Rehab Permit Fees			563.00

## Fund 209

### System Development Parks & Recreation

For purposes of compliance with Government Code Section 66006 (b) (1), the following information regarding AB 1600 fees is presented:

**(A) A brief description of the type of fee in the account or fund:**

**System Development Parks & Recreation Fund** - The purpose of this fee is to finance the park improvements needed for the citizens. These fees provide the above described project funding to accommodate needs generated by future development within the City.

**(B) The amount of the current System Development Fee:**

<u>Residential</u>	Per DU
Clustered Rural	\$3,442
Lower Density	\$3,912
Medium Density	\$3,353
Higher Density	\$2,794
Mixed Use	\$2,439

\* DU = Dwelling Unit; Sq. Ft. = Square Foot

**(C) The Beginning & Ending Balance of the account or Fund.**

See Attached Financial Report

**(D) The amount of the fees collected and interest earned.**

See Attached Financial Report

**(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.**

See Attached Financial Report

**(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 the financing on an incomplete public improvement, as identified in paragraph (2) of subdivision (a) of Section 66001, and the public improvement remains incomplete.**

The City currently holds approximately \$150,000 in reserves that were earmarked for the construction of the Riverbank Skate Park. This amount represents the final billing received. The City is currently in litigation regarding this project and will continue to hold the funds in reserve until such time that the matter is resolved.

**(G) A description of each interfund 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 interfund 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.**

No interfund transfers or loans were made during the 2014-15 fiscal year.

**(H) The amount of refunds made pursuant to subdivision (e) Section 66001 and any allocation pursuant to subdivision (f) of Section 66001.**

No refunds were made during the fiscal year.

## Fund 209 System Development Parks & Recreation

	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15
Beginning Fund Balance	-25,397.26	267,659.63	355,093.87	357,562.87	317,168.58
Adjust Beg. Balance					
Per Auditors	0.00	0.00	0.00	0.00	0.00
Revenues					
Developer Fees	23,687.64	85,526.15	1,951.52	32,484.96	135,375.78
Interest	3,617.69	1,908.09	517.48	330.00	332.11
Grant	130,197.00	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00	0.00
<b>Total Revenues</b>	<b>157,502.33</b>	<b>87,434.24</b>	<b>2,469.00</b>	<b>32,814.96</b>	<b>135,707.89</b>
Expenditures					
Projects	572,698.47	0.00	0.00	73,209.25	89,453.97
Miscellaneous	0.00	0.00	0.00	0.00	0.00
<b>Total Expenditures</b>	<b>572,698.47</b>	<b>0.00</b>	<b>0.00</b>	<b>73,209.25</b>	<b>89,453.97</b>
Transfers In/(Out)	708,253.03	0.00	0.00	0.00	0.00
<b>Ending Fund Balance</b>	<b>267,659.63</b>	<b>355,093.87</b>	<b>357,562.87</b>	<b>317,168.58</b>	<b>363,422.50</b>

	<b>Total Activity Cost</b>	<b>% Funded with Fee</b>	<b>Fund 209 Total</b>
<b>FY 2010-11 Activity</b>			
Teen Center	1,038,105.53	55.2%	572,698.47
<b>FY 2013-14 Activity</b>			
Silva Park Phase II	274,000.00	0.3%	764.60
Silva Park Phase II * Paid in FY 14-15	274,000.00	26.4%	72,444.65
* This amount reflects Silva Park Phase II expenses incurred in FY 13-14 but not paid until FY 14-15.			
<b>FY 2014-15 Activity</b>			
Silva Park Phase II	274,000.00	32.6%	89,453.97

## Fund 210

### System Development Police & General Government

For purposes of compliance with Government Code Section 66006 (b) (1), the following information regarding AB 1600 fees is presented:

**(A) A brief description of the type of fee in the account or fund:**

**System Development Police & General Government Fund** - The purpose of this fee is to finance the public safety and general government improvements needed for the citizens. These fees provide the above described project funding to accommodate needs generated by future development within the City.

**(B) The amount of the current System Development Fee:**

<u>Residential</u>	Per DU	<u>Commercial</u>	Per Sq.Ft.
Clustered Rural	\$1,246	Community Commercial	\$0.37
Lower Density	\$1,416	Mixed Use	\$0.37
Medium Density	\$1,213	Industrial/Business Park	\$0.27
Higher Density	\$1,011	Office	\$0.51
Mixed Use	\$883		

\* DU = Dwelling Unit; Sq. Ft. = Square Foot

**(C) The Beginning & Ending Balance of the account or Fund.**

See Attached Financial Report

**(D) The amount of the fees collected and interest earned.**

See Attached Financial Report

**(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.**

See Attached Financial Report

**(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 the financing on an incomplete public improvement, as identified in paragraph (2) of subdivision (a) of Section 66001, and the public improvement remains incomplete.**

There are currently no projects anticipated.

**(G) A description of each interfund 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 interfund 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.**

No interfund transfers or loans were made during the 2014-15 fiscal year.

**(H) The amount of refunds made pursuant to subdivision (e) Section 66001 and any allocation pursuant to subdivision (f) of Section 66001.**

No refunds were made during the fiscal year.

## Fund 210 System Development Police & General Government

	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15
Beginning Fund Balance	995,034.67	786,566.46	198,051.00	143,892.40	156,790.96
Adjust Beg. Balance					
Per Auditors	0.00	0.00	0.00	0.00	0.00
Revenues					
Developer Fees	14,999.28	53,911.30	4,598.62	41,972.90	129,670.06
Interest	3,641.79	2,108.86	717.05	98.70	88.09
Miscellaneous	0.00	0.00	0.00	0.00	0.00
Total Revenues	<u>18,641.07</u>	<u>56,020.16</u>	<u>5,315.67</u>	<u>42,071.60</u>	<u>129,758.15</u>
Expenditures					
Projects	6,000.00	642,499.20	0.00	0.00	0.00
Miscellaneous	0.00	2,036.42	59,474.27	29,173.04	25,217.58
Total Expenditures	<u>6,000.00</u>	<u>644,535.62</u>	<u>59,474.27</u>	<u>29,173.04</u>	<u>25,217.58</u>
Transfers In/(Out)	-221,109.28	0.00	0.00	0.00	0.00
Ending Fund Balance	<u>786,566.46</u>	<u>198,051.00</u>	<u>143,892.40</u>	<u>156,790.96</u>	<u>261,331.53</u>

	Total Activity Cost	% Funded with Fee	Fund 209 Total
<b>FY 2010-11 Activity</b>			
WWTP Fence Project	140,921.73	4.3%	6,000.00
<b>FY 2011-12 Activity</b>			
Veteran War Memorial Plaques	2,036.42	100.0%	2,036.42
WWTP Lab/Office	233,668.95	100.0%	233,668.95
WWTP Fence Project	140,921.73	95.7%	134,921.73
CNG Maintenance Facility	1,954,146.02	14.0%	273,908.52
			<u>644,535.62</u>
<b>FY 2012-13 Activity</b>			
General Plan Update	55,679.75	100.0%	55,679.75
General Plan Update - Paid in FY 13-14*	3,794.52	100.0%	3,794.52
* This amount reflects General Plan Update expenses incurred in FY 12-13 but not paid until FY 13-14.			
<b>FY 2013-14 Activity</b>			
3231 Santa Fe Demolition - Riverbank Museum Annex	8,775.00	100.0%	8,775.00
General Plan Update	18,641.30	100.0%	18,641.30
General Plan Update - Paid in FY 14-15*	1,756.74	100.0%	1,756.74
* This amount reflects General Plan Update expenses incurred in FY 13-14 but not paid until FY 14-15.			
<b>FY 2014-15 Activity</b>			
3231 Santa Fe Demolition - Riverbank Museum Annex	19,000.00	100.0%	17,330.10
3230 Riverbank Museum Annex Design - Pd in FY 15-16	2,667.50	100.0%	2,667.50
3231 Riverbank Museum Annex Design	4,332.50	100.0%	3,332.50
General Plan-Nexus Fee Study Preperation	108,163.00	100.0%	1,887.48

## Fund 214

### System Development Crossroads Streets/Public Works

For purposes of compliance with Government Code Section 66006 (b) (1), the following information regarding AB 1600 fees is presented:

**(A) A brief description of the type of fee in the account or fund:**

**System Development Crossroads Streets/Public Works Fund** - The purpose of this fee was to finance the Streets and Public Works improvements needed for the Crossroads Subdivision. These fees provide the above described project funding to accommodate needs generated by the future development within this area.

**(B) The amount of the current System Development Fee:**

	Dev. Unit*	Fee Per Unit
Residential - Single Family	DW	\$1,899
Residential - Multi Family	DW	\$1,899

\* DW = Dwelling Unit; Sq. Ft. = Square Foot

**(C) The Beginning & Ending Balance of the account or Fund.**

See Attached Financial Report

**(D) The amount of the fees collected and interest earned.**

See Attached Financial Report

**(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.**

See Attached Financial Report

**(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 the financing on an incomplete public improvement, as identified in paragraph (2) of subdivision (a) of Section 66001, and the public improvement remains incomplete.**

There are currently no projects anticipated.

**(G) A description of each interfund 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 interfund 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.**

No interfund transfers or loans were made during the 2014-15 fiscal year.

**(H) The amount of refunds made pursuant to subdivision (e) Section 66001 and any allocation pursuant to subdivision (f) of Section 66001.**

No refunds were made during the fiscal year.

## Fund 214

### System Development Crossroads Streets/Public Works

	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15
Beginning Fund Balance	92,117.51	0.00	102.43	3,546.09	3,546.09
Adjust Beg. Balance					
Per Auditors	0.00	0.00	0.00	0.00	0.00
Revenues					
Developer Fees	0.00	102.43	3,443.66	0.00	0.00
Interest	261.39	0.00	0.00	0.00	0.00
Total Revenues	<u>261.39</u>	<u>102.43</u>	<u>3,443.66</u>	<u>0.00</u>	<u>0.00</u>
Expenditures					
Projects	0.00	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00	0.00
Total Expenditures	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Transfers In/(Out)	-92,378.90	0.00	0.00	0.00	0.00
Ending Fund Balance	<u>0.00</u>	<u>102.43</u>	<u>3,546.09</u>	<u>3,546.09</u>	<u>3,546.09</u>

#### FY 2010-11 Activity

Transfer out to System Dev. Fund 92,378.90

## Fund 215

### System Development Crossroads Water

For purposes of compliance with Government Code Section 66006 (b) (1), the following information regarding AB 1600 fees is presented:

**(A) A brief description of the type of fee in the account or fund:**

**System Development Crossroads Water Fund** - The purpose of this fee was to finance the Water infrastructure improvements needed for the Crossroads Subdivision. These fees provide the above described project funding to accommodate needs generated by the future development within this area.

**(B) The amount of the current System Development Fee:**

This System Development Fee is no longer actively collecting revenue.

**(C) The Beginning & Ending Balance of the account or Fund.**

See Attached Financial Report

**(D) The amount of the fees collected and interest earned.**

See Attached Financial Report

**(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.**

See Attached Financial Report

**(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 the financing on an incomplete public improvement, as identified in paragraph (2) of subdivision (a) of Section 66001, and the public improvement remains incomplete.**

There are currently no projects anticipated.

**(G) A description of each interfund 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 interfund 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.**

No interfund transfers or loans were made during the 2014-15 fiscal year.

**(H) The amount of refunds made pursuant to subdivision (e) Section 66001 and any allocation pursuant to subdivision (f) of Section 66001.**

No refunds were made during the fiscal year.

## Fund 215 System Development Crossroads Water

	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15
Beginning Fund Balance	23,409.45	0.00			
Adjust Beg. Balance					
Per Auditors	0.00	0.00	0.00	0.00	0.00
Revenues					
Developer Fees	13,440.00	0.00	0.00	0.00	0.00
Interest	92.53	0.00	0.00	0.00	0.00
Total Revenues	<u>13,532.53</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Expenditures					
Projects	0.00	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00	0.00
Total Expenditures	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Transfers In/(Out)	-36,941.98	0.00	0.00	0.00	0.00
Ending Fund Balance	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

### FY 2010-11 Activity

Transfer out to System Dev. Fund 36,941.98

## Fund 217

### System Development Crossroads Storm Drain

For purposes of compliance with Government Code Section 66006 (b) (1), the following information regarding AB 1600 fees is presented:

**(A) A brief description of the type of fee in the account or fund:**

**System Development Crossroads Storm Drainage Fund** - The purpose of this fee was to finance the Storm Drain infrastructure improvements needed for the Crossroads Subdivision. These fees provide the above described project funding to accommodate needs generated by the future development within this area.

**(B) The amount of the current System Development Fee:**

	Dev. Unit*	Fee Per Unit
Residential - Single Family	DW	\$2,970
Residential - Multi Family	DW	\$2,121

\* DW = Dwelling Unit; Sq. Ft. = Square Foot

**(C) The Beginning & Ending Balance of the account or Fund.**

See Attached Financial Report

**(D) The amount of the fees collected and interest earned.**

See Attached Financial Report

**(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.**

See Attached Financial Report

**(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 the financing on an incomplete public improvement, as identified in paragraph (2) of subdivision (a) of Section 66001, and the public improvement remains incomplete.**

There are currently no projects anticipated.

**(G) A description of each interfund 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 interfund 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.**

No interfund transfers or loans were made during the 2014-15 fiscal year.

**(H) The amount of refunds made pursuant to subdivision (e) Section 66001 and any allocation pursuant to subdivision (f) of Section 66001.**

No refunds were made during the fiscal year.

## Fund 217

### System Development Crossroads Storm Drainage

	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15
Beginning Fund Balance	0.00	0.00	102.43	102.43	102.43
Adjust Beg. Balance					
Per Auditors	0.00	0.00	0.00	0.00	0.00
Revenues					
Developer Fees	0.00	102.43	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00	0.00
Total Revenues	<u>0.00</u>	<u>102.43</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Expenditures					
Projects	0.00	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00	0.00
Total Expenditures	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Transfers In/(Out)	0.00	0.00	0.00	0.00	0.00
Ending Fund Balance	<u>0.00</u>	<u>102.43</u>	<u>102.43</u>	<u>102.43</u>	<u>102.43</u>

## Fund 219

### System Development Crossroads Police & General Government

For purposes of compliance with Government Code Section 66006 (b) (1), the following information regarding AB 1600 fees is presented:

**(A) A brief description of the type of fee in the account or fund:**

**System Development Crossroads Police & General Government Fund** - The purpose of this fee was to finance the public safety & general government improvements needed for the Crossroads Subdivision. These fees provide the above described project funding to accommodate needs generated by the future development within this area.

**(B) The amount of the current System Development Fee:**

	Dev. Unit*	Fee Per Unit
Residential - Single Family	DW	\$2,232
Residential - Multi Family	DW	\$2,297

\* DW = Dwelling Unit; Sq. Ft. = Square Foot

**(C) The Beginning & Ending Balance of the account or Fund.**

See Attached Financial Report

**(D) The amount of the fees collected and interest earned.**

See Attached Financial Report

**(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.**

See Attached Financial Report

**(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 the financing on an incomplete public improvement, as identified in paragraph (2) of subdivision (a) of Section 66001, and the public improvement remains incomplete.**

There are currently no projects anticipated.

**(G) A description of each interfund 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 interfund 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.**

No interfund transfers or loans were made during the 2014-15 fiscal year.

**(H) The amount of refunds made pursuant to subdivision (e) Section 66001 and any allocation pursuant to subdivision (f) of Section 66001.**

No refunds were made during the fiscal year.

## Fund 219

### System Development Crossroads Police & General Government

	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15
Beginning Fund Balance	228,120.12	0.00	102.43	102.43	102.43
Adjust Beg. Balance					
Per Auditors	0.00	0.00	0.00	0.00	0.00
Revenues					
Developer Fees	0.00	102.43	0.00	0.00	0.00
Interest	770.60	0.00	0.00	0.00	0.00
Total Revenues	<u>770.60</u>	<u>102.43</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Expenditures					
Projects	0.00	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00	0.00
Total Expenditures	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Transfers In/(Out)	-228,890.72	0.00	0.00	0.00	0.00
Ending Fund Balance	<u>0.00</u>	<u>102.43</u>	<u>102.43</u>	<u>102.43</u>	<u>102.43</u>

#### FY 2010-11 Activity

Transfer out to System Dev. Fund 228,890.72