Agenda Item No. D-3

DATE SUBMITTED	07/30/15	COUNCIL ACTION	(**X**)
		PUBLIC HEARING REQUIRED	( )
SUBMITTED BY	PLANNING DIRECTOR	RESOLUTION	(X)
		ORDINANCE 1ST READING	( )
DATE ACTION REQUIRED	08/05/15	ORDINANCE 2ND READING	( )
		CITY CLERK'S INITIALS	( )

IMPERIAL CITY COUNCIL
AGENDA ITEM

SUBJECT: DISCUSSION/ACTION: ADOPT THE DEVELOPMENT IMPACT FEES FOR FYE 2014 AND TO APPROVE THE CHANGES MADE TO FYE 2010, 2011, 2012, & 2013 REPORTS

1. Adopt Resolution No. 2015-51, Making Certain Findings Pursuant to California Government Code Section 66001.
2. Approval to the changes made to the 2010, 2011, 2012, & 2013 DIF Reports.

DEPARTMENT INVOLVED: Planning

BACKGROUND/SUMMARY:

The DIF program is designed to assist the City of Imperial in paying for impacts created by future development as well as maintain proportionate fairness. Each facility is charged and itemized separately to guarantee an accurate accounting of all fees collected. The city is required to account for DIF fees collected and subsequently spending these fees (see attachments). The DIF reports must be relevant to the General Ledger and Trial Balance Reports prepared by the Finance Department. Therefore to move forward with the FYE 2015 DIF reporting, the approval of the FYE 2014 is necessary.

FISCAL IMPACT: No impact F.O. INITIALS: _____

STAFF RECOMMENDATION:

Staff recommends that City Council adopt the 2014 Impact Fee Report and approve the changes made to the 2010, 2011, 2012, and 2013 reports.

MANAGER'S RECOMMENDATION: MANAGER'S INITIALS

MOTION:

SECONDED:	APPROVED	( )	REJECTED ( )
AYES:	DISAPPROVED	( )	DEFERRED ( )
NAYES:			
ABSENT:	REFERRED TO:		

RESOLUTION NO. 2015-51

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF IMPERIAL, CALIFORNIA, TO MAKE CERTAIN FINDINGS PURSUANT TO CALIFORNIA GOVERNMENT CODE SECTION 66001

WHEREAS, the City of Imperial is required to make certain findings every year with respect to the unexpended fund balance of certain development fee funds pursuant to California Government Code Section 66001; and

WHEREAS, these findings need to be made in conjunction with the public information required by Code Section 66006.

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

1. That the above recitations are true and correct.

2. That the following findings are made as required under the Government Code Section 66006:

    a. That the purpose to which the development impact fee is to be put has been identified.

    b. That a reasonable relationship has been demonstrated between the fee and the purpose for which it is charged.

    c. That all sources and amounts of funding anticipated to complete financing on incomplete improvements have been identified.

    d. That the approximate dates on which the funding referred to above is expected to be deposited into the appropriate fund have been designated.

3. That these findings are based on information provided in the City of Imperial Operating Budgets for Fiscal Year 2013/2014, which is incorporated herein by reference.

PASSED, APPROVED, AND ADOPTED at a regular meeting of the City of Imperial City Council on the 5th day of August 2015.

_____

Mark, T. Gran, Mayor

ATTEST:

_____

Debra Jackson, City Clerk

Development Impact Fee Funding Report
Capital Funds Subject to California Government Code Section 66006
Year Ended June 30, 2010

Fire Protection Facilities

	Beginning Balance	Previous Year Fees Collected	Fees Collected FYE 06/30/10	Current Year Interest Earned	Total Fees Collected	Expenditures for FYE 2010	Total Fee Amount Spent	Cost of Improvements to be Funded by Impact Fees	Percent of Improvement Funded by Impact Fees	Date of Commencement of Improvements (2)	Interfund Transfers	Fee Balance - June 30, 2010
	-$142,101.83	$0.00	$31,211.02	$0.00	**-$110,890.81**							
Projects:												
New Fire Station						$ 5,091.03	$7,056.88	$821,478.00	1%	2015	$0.00	
Firefighting Apparatus							$436,605.47	$700,000.00	62%	2015	$0.00	
						$ 5,091.03	**$443,662.35**	**$1,521,478.00**				**-$115,981.84**

Notes:

Fee Amount

Single Family Residential	Multiple Family Residential	Commercial per 1,000 sq.ft.	Industrial per 1,000 sq.ft.
$109.51	$109.51	$42.68	$42.68

Development Impact Fee Funding Report
Capital Funds Subject to California Government Code Section 66006
Year Ended June 30, 2010

Law Enforcement Facilities

	Beginning Balance	Previous Year Fees Collected	Fees Collected FYE 06/30/10	Current Year Interest Earned	Total Fees Collected	Expenditures for FYE 2010	Total Fee Amount Spent	Cost of Improvements to be Funded by Impact Fees	Percent of Improvement Funded by Impact Fees	Date of Commencement of Improvements	Interfund Transfers	Fee Balance - June 30, 2010
	$359,438.34	$0.00	$17,696.20	$1,342.82	**$378,477.36**							
Projects:												
Future Police Station						$ 5,091.05	$7,056.90	$2,179,444.00	0%	2006 (2)	$0.00	
						$ 5,091.05	**$7,056.90**	**$2,179,444.00**				**$373,386.31**

Notes: Payment for $1085.62 was entered after July 2010 and was reversed out from 2010-2011 to transferred into 2009-2010. General Fund balance indicates for the FYE balance $374,471.93
$1085.62 special revenue account payable = $373,386.31

Fee Amount

Single Family Residential	Multiple Family Residential	Commercial per 1,000 sq.ft.	Industrial per 1,000 sq.ft.
$156.87	$156.87	$61.13	$61.13

Development Impact Fee Funding Report
Capital Funds Subject to California Government Code Section 66006
Year Ended June 30, 2010

Administrative Facilities

	Beginning Balance	Previous Year Fees Collected	Fees Collected FYE 06/30/10	Current Year Interest Earned	Total Fees Collected	Expenditures for FYE 2010	Total Fee Amount Spent	Cost of Improvements to be Funded by Impact Fees	Percent of Improvement Funded by Impact Fees	Date of Commencement of Improvements	Interfund Transfers	Fee Balance - June 30, 2010
	$ 266,399.49	$ -	$ 27,346.32	$ 1,006.69	**$ 294,752.50**							
Projects:												
New Council Chambers							$ 5,562.47	$ 5,562.47	100%	April 26, 2005	$0.00	
City Hall Expansion						$ 5,091.05	$ 13,898.53	$ 3,290,908.53	0%	2010 (2)	$0.00	
						$ 5,091.05	**$ 19,461.00**	**$ 3,296,471.00**				**$ 289,661.45**

Notes:

1) Adjustment to ending balance do to an expenditure that was recorded in 2011 and was transferred to 2010. the ending balance in the general ledger is $290,747.07.

Fee Amount

Single Family Residential	Multiple Family Residential	Commercial per 1,000 sq.ft.	Industrial per 1,000 sq.ft.
$237.27	$237.27	$92.47	$92.47

Development Impact Fee Funding Report
Capital Funds Subject to California Government Code Section 66006
Year Ended June 30, 2010

Library Facilities

	Beginning Balance	Previous Years Fees Collected	Fees Collected FYE 06/30/10	Current Year Interest Earned	Total Fees Collected	Expenditures for FYE 2010	Total Fee Amount Spent	Cost of Improvements to be Funded by Impact Fees	Percent of Improvement Funded by Impact Fees	Date of Commencement of Improvements	Interfund Transfers	Fee Balance - June 30, 2010
	$ 232,331.21	$ -	$ 12,816.26	$ (4,025.56)	**$ 241,121.91**							
Projects:												
New Library - Equipment							$ 12,689.79	$ 12,689.79	100%	December 30, 2003	$0.00	
New Library - Book Shelves							$ 3,690.44	$ 3,690.44	100%	September 20, 2004		
Future Library Improvements						$ 5,091.05	$ 24,716.29	$ 1,083,942.77	2%	2015 (2)		
						$ 5,091.05	**$ 41,096.52**	**$ 1,100,323.00**				**$236,030.86**

Notes:

1) Adjustment to Current Year Interest Earned by adding (216.95) + (3808.61) current interest earned.
2)
3)

Fee Amount

Single Family Residential	Multiple Family Residential	Commercial	Industrial
$130.37	$130.37	N/A	N/A

Development Impact Fee Funding Report
Capital Funds Subject to California Government Code Section 66006
Year Ended June 30, 2010

Park Facilities

	Beginning Balance	Previous Years Fees Collected	Fees Collected FYE 06/30/10	Current Year Interest Earned	Total Fees Collected	Expenditures for FYE 2010	Total Fee Amount Spent	Cost of Improvements to be Funded by Impact Fees	Percent of Improvement Funded by Impact Fees	Date of Commencement of Improvements	Interfund Transfers	Fee Balance - June 30, 2010
	$1,583,441.32	$0.00	$93,829.32	$5,660.42	**$1,682,931.06**							
Projects:												
Parks Master Plan							$28,406.47	$28,406.47	100%	December 17, 2002	$0.00	
Park Expansion Improvements							$63,167.43	$63,167.43	100%	December 15, 2003	$0.00	
Joshua Park Improvements							$174,000.00	$174,000.00	100%	June 30, 2005	$0.00	
Future Parks						**$ 529,820.51**	$955,070.93	$9,391,656.10	10%	2006 (1)	$0.00	
						$ 529,820.51	**$1,220,644.83**	**$9,657,230.00**				**$1,153,110.55**

Notes:

1) Park improvements are expected to occur on a yearly basis.
2) Adjustment to ending balance for expenditures recorded in 2011 that were expended in 2010 for the amount of $1,085.62. General ledger trial balance indicates $1,154,196.17 - $1,085.62 = 1,153,110.55.

Fee Amount

Single Family Residential	Multiple Family Residential	Commercial	Industrial
$1,144.26	$1,144.26	N/A	N/A

Development Impact Fee Funding Report
Capital Funds Subject to California Government Code Section 66006
Year Ended June 30, 2010

Circulation Facilities

	Beginning Balance	Previous Years Fees Collected	Fees Collected FYE 06/30/10	Current Year Interest Earned	Total Fee Collected	Expenditures for FYE 2010	Total Fee Amount Spent	Cost of Improvements to be Funded by Impact Fees	Percent of Improvement Funded by Impact Fees	Date of Commencement of Improvements	Interfund Transfers	Fee Balance - June 30, 2010
	$312,253.69	$0.00	$36,217.86	$539.50	**$349,011.05**							
Projects: Within City												
Aten Road - Retention Basin to La Brucherie Road							-	85,000.00	0%	As Development Occurs	$0.00	
Aten Road - La Brucherie Road to Highway 86							24,048.75	**217,600.00**	**11%**	As Development Occurs	**$0.00**	
Aten Road - Railroad Tracts to SE Annexation Border							-	93,500.00	0%	As Development Occurs	$0.00	
Treshill Road - La Brucherie Road to Highway 86							364,000.00	364,000.00	100%	As Development Occurs	$0.00	
P Street - Aten Road to East Annexation Southern Border							-	84,000.00	0%	As Development Occurs	$0.00	
P Street - East Annexation Southern Border to City Limits							-	112,000.00	0%	As Development Occurs	$0.00	
P Street - 1st Street to Barioni Boulevard							-	182,000.00	0%	As Development Occurs	$0.00	
P Street - Barioni Boulevard to Neckel Road						1,586.25	1,586.25	728,000.00	0%	As Development Occurs	$0.00	
Neckel Road - Highway 86 to Rodeo Drive							**13,029.20**	**14,000.00**	**93%**	**November 19, 2004**	**$0.00**	
Neckel Road - Railroad Tracts to City Limits							-	64,400.00	0%	As Development Occurs	$0.00	
1st Street - Railroad Tracts to P Street							-	52,500.00	0%	As Development Occurs	$0.00	
La Brucherie Road - Wall Road to Aten Road							-	141,750.00	0%	As Development Occurs	$0.00	
La Brucherie Road - Aten Road to North of Industry Way							-	89,250.00	0%	As Development Occurs	$0.00	
La Brucherie Road - Treshill Road to Aten Road							-	136,500.00	0%	As Development Occurs	$0.00	
15th Street - La Brucherie Road to West of D Street							-	36,750.00	0%	As Development Occurs	$0.00	
15th Street - West of Ellen Street to East of Ellen Street							-	68,250.00	0%	As Development Occurs	$0.00	
15th Street - East of Ellen Street to Imperial Avenue							-	73,500.00	0%	As Development Occurs	$0.00	
Intersection - Clark Road and Aten Road						379,095.19	379,645.19	90,000.00	422%	As Development Occurs	$0.00	
Future Streets							15,189.20	20,000.00	76%		$0.00	
								2,653,000.00				
								265,300.00				
								795,900.00				
								3,714,200.00				
Annexation Areas A & B												
P Street - City Limit to Worthington							-	386,400.00	0%	As Development Occurs	$0.00	
Dogwood Road - Dogwood Road and Aten Road Intersection							-	175,000.00	0%	As Development Occurs	$0.00	
								561,400.00				
								56,140.00				
								168,420.00				
								785,960.00				

North Annexation Area								
	La Brucherie Road - Murphy Road to Neckel Road		-	273,000.00	0%	As Development Occurs	$0.00	
	15th Street - La Brucherie Road to D Street		-	36,750.00	0%	As Development Occurs	$0.00	
				309,750.00				
				30,975.00				
				92,925.00				
				433,650.00				
Southeast Annexation Area								
	Clark Road - South City Limit to Aten Road		10,147.95	442,000.00	2%	As Development Occurs	$0.00	
	Aten Road - West of Railroad Tracts to East of P Street	3,733.75	3,733.75	246,500.00	2%	As Development Occurs	$0.00	
				688,500.00				
				68,850.00				
				206,550.00				
				963,900.00				
Southwest Annexation Area								
	Austin Road - Aten Road to Brewer Road		-	182,000.00	0%	As Development Occurs	$0.00	
	Brewer Road - Nance Road to SW Annexation Border		-	52,500.00	0%	As Development Occurs	$0.00	
				234,500.00				
				23,450.00				
				70,350.00				
				328,300.00				
West Annexation Area								
	Worthington Road - Austin Road to West of Dahlia Lane		-	382,500.00	0%	As Development Occurs	$0.00	
	La Brucherie Road - Pearl Road to Banta Road		-	315,000.00	0%	As Development Occurs	$0.00	
	Nance Road - Brewer Road to Worthington Road		-	273,000.00	0%	As Development Occurs	$0.00	
				970,500.00				
				97,050.00				
				291,150.00				
				1,358,700.00				
	Grand Total:	**384,415.19**	**811,380.29**	**7,584,710.00**				**$ (35,404.14)**

Notes:

1) Adjustment to current year interest earned from $998.89 to $539.50
2) $998.89- $459.39 = $539.50

Fee Amount

Single Family Residential	Multiple Family Residential	Commercial per ADT	Industrial per ADT
$345.52	$276.42	$6.37	$6.37

Development Impact Fee Funding Report
Capital Funds Subject to California Government Code Section 66006
Year Ended June 30, 2011

Fire Protection Facilities

	Beginning Balance	Previous Year Fees Collected	Fees Collected FYE 06/30/11	Current Year Interest Earned	Total Fees Collected	Expenditures FYE 2011	Total Fee Amount Spent Up To Date	Cost of Improvements to be Funded by Impact Fees	Percent of Improvement Funded by Impact Fees	Date of Commencement of Improvements (2)	Interfund Transfers	Fee Balance - June 30, 2011
	-$114,896.22	$0.00	$44,553.78	$0.61	**-$70,341.83**							
Projects:												
New Fire Station						**$ 110.00**	$8,446.04	$821,478.00	1%	2015	$0.00	
Firefighting Apparatus						**$ -**	$436,605.47	$700,000.00	62%	2015	$0.00	
						$ 110.00	**$445,051.51**	**$1,521,478.00**				**-$70,451.83**

Notes:

1) FY 10-11 made correction of Fees previously posted as Fire Impact fees, when they were penalty fees that should have been posted to General Fund adjustment of $1085.62 to Beginning Balance

Fee Amount

Single Family Residential	Multiple Family Residential	Commercial per 1,000 sq.ft.	Industrial per 1,000 sq.ft.
$109.51	$109.51	$42.68	$42.68

Development Impact Fee Funding Report
Capital Funds Subject to California Government Code Section 66006
Year Ended June 30, 2011

Law Enforcement Facilities

	Beginning Balance	Previous Year Fees Collected	Fees Collected FYE 06/30/11	Current Year Interest Earned	Total Fees Collected	Expenditures for FYE 2010	Total Fee Amount Spent	Cost of Improvements to be Funded by Impact Fees	Percent of Improvement Funded by Impact Fees	Date of Commencement of Improvements	Interfund Transfers	Fee Balance - June 30, 2011
	$ 373,386.31	$ -	$ 24,194.84	$ 519.98	$ 398,101.13							
Projects:												
Future Police Station						$ 110.00	$ 8,446.06	$ 2,179,444.00	0%	2006 (2)	$0.00	
						$ 110.00	**$ 8,446.06**	**$ 2,179,444.00**				**$ 397,991.13**

Notes:

1) Adjustment to Current Year Interest Earned for $342.63 was reversed out from 2011 to be transferred into FYE 2010 as interest received. General Ledger trial balance indicates $861.61 - $342.63= $518.98

Fee Amount

Single Family Residential	Multiple Family Residential	Commercial per 1,000 sq.ft.	Industrial per 1,000 sq.ft.
$156.87	$156.87	$61.13	$61.13

Development Impact Fee Funding Report
Capital Funds Subject to California Government Code Section 66006
Year Ended June 30, 2011

Administrative Facilities

	Beginning Balance	Previous Year Fees Collected	Fees Collected FYE 06/30/11	Current Year Interest Earned	Total Fees Collected	Expenditures for FYE 2011	Total Fee Amount Spent	Cost of Improvements to be Funded by Impact Fees	Percent of Improvement Funded by Impact Fees	Date of Commencement of Improvements	Interfund Transfers	Fee Balance - June 30, 2011
	$ 289,661.45	$ -	$ 36,595.48	$ 454.00	**$ 326,710.93**							
Projects:												
New Council Chambers							$ 5,562.47	$ 5,562.47	100%	April 26, 2005	$0.00	
City Hall Expansion						$ 110.00	$ 14,008.53	$ 3,290,908.53	0%	2010 (2)	$0.00	
						$ 110.00	**$ 19,571.00**	**$ 3,296,471.00**				**$ 326,600.93**

Notes:

1) Adjustment to current year interest earned 2011. Reduced the amount to $454.00 due to transfer of interest to year 2010 for the amount of $247.37.
General Ledger trial balance $701.37 - $247.37 = $454.00

Fee Amount

Single Family Residential	Multiple Family Residential	Commercial per 1,000 sq.ft.	Industrial per 1,000 sq.ft.
$237.27	$237.27	$92.47	$92.47

Development Impact Fee Funding Report
Capital Funds Subject to California Government Code Section 66006
Year Ended June 30, 2011

Library Facilities

	Beginning Balance	Previous Years Fees Collected	Fees Collected FYE 06/30/11	Current Year Interest Earned	Total Fees Collected	Expenditures for FYE 2011	Total Fee Amount Spent	Cost of Improvements to be Funded by Impact Fees	Percent of Improvement Funded by Impact Fees	Date of Commencement of Improvements	Interfund Transfers	Fee Balance - June 30, 2011
	$ 236,030.66		$ 19,591.45	$ 554.23	**$ 256,176.34**							
Projects:												
New Library - Equipment							$ 12,689.79	$ 12,689.79	100%	December 30, 2003	$0.00	
New Library - Book Shelves							$ 3,690.44	$ 3,690.44	100%	September 20, 2004		
Future Library Improvements						$ 110.00	$ 24,826.29	$ 1,083,942.77	2%	2015 (2)		
						$ 110.00	**$ 41,206.52**	**$ 1,100,323.00**				**$ 256,066.34**

Notes:

1) Beginning balance adjustment due to reverse PY 2010 & CY 2011 AP $216.95
2)
3)

Fee Amount

Single Family Residential	Multiple Family Residential	Commercial	Industrial
$130.37	$130.37	N/A	N/A

Development Impact Fee Funding Report
Capital Funds Subject to California Government Code Section 66006
Year Ended June 30, 2011

Park Facilities

	Beginning Balance	Previous Years Fees Collected	Fees Collected FYE 06/30/11	Current Year Interest Earned	Total Fees Collected	Expenditure for FYE 2011	Total Fee Amount Spent	Cost of Improvements to be Funded by Impact Fees	Percent of Improvement Funded by Impact Fees	Date of Commencement of Improvements	Interfund Transfers	Fee Balance - June 30, 2011
	$ 1,153,110.55	$ -	$ 120,287.30	$ 1,012.94	$ 1,274,410.79							
Projects:												
Parks Master Plan							$ 28,406.47	$ 28,406.47	100%	December 17, 2002	$0.00	
Park Expansion Improvements							$ 63,167.43	$ 63,167.43	100%	December 15, 2003	$0.00	
Joshua Park Improvements							$ 174,000.00	$ 174,000.00	100%	June 30, 2005	$0.00	
Future Parks						$ 2,560.00	$ 957,630.93	$ 9,391,656.10	10%	2006 (1)	$0.00	
						$ 2,560.00	$ 1,223,204.83	$ 9,657,230.00				$ 1,271,850.79

Notes:

1) Park improvements are expected to occur on a yearly basis.
2) Adjustment to current year interest earned for the amount of $1,756.07 recorded in 2011 was transferred to 2010.
General ledger trial balance indicates $2,769.01 - $1,756.07 = $1,012.94

Fee Amount

Single Family Residential	Multiple Family Residential	Commercial	Industrial
$1,144.26	$1,144.26	N/A	N/A

Development Impact Fee Funding Report
Capital Funds Subject to California Government Code Section 66006
Year Ended June 30, 2011

Circulation Facilities

	Beginning Balance	Previous Years Fees Collected	Fees Collected FYE 06/30/11	Current Year Interest Earned	Other Revenue Received	Total Fee Collected	Expenditures for FYE 2011	Total Fee Amount Spent	Cost of Improvements to be Funded by Impact Fees	Percent of Improvement Funded by Impact Fees	Date of Commencement of Improvements	Interfund Transfers	Fee Balance - June 30, 2011
	$ (35,404.14)	$ -	$ 47,711.06	$ 147.95	$ 171,535.27	**$ 183,990.14**							
Projects: Within City													
Aten Road - Retention Basin to La Brucherie Road							$ 19,765.12	$ 19,765.12	$ 85,000.00	23%	As Development Occurs	$0.00	
Aten Road - La Brucherie Road to Highway 86							$ 41,655.60	$ 65,704.35	$ 217,600.00	30%	As Development Occurs	$0.00	
Aten Road - Railroad Tracts to SE Annexation Border							$ 51,276.42	$ 51,276.42	$ 93,500.00	55%	As Development Occurs	$0.00	
Treshill Road - La Brucherie Road to Highway 86								$ 364,000.00	$ 364,000.00	100%	As Development Occurs	$0.00	
P Street - Aten Road to East Annexation Southern Border								$ -	$ 84,000.00	0%	As Development Occurs	$0.00	
P Street - East Annexation Southern Border to City Limits								$ -	$ 112,000.00	0%	As Development Occurs	$0.00	
P Street - 1st Street to Barioni Boulevard								$ -	$ 182,000.00	0%	As Development Occurs	$0.00	
P Street - Barioni Boulevard to Neckel Road								$ 1,586.25	$ 728,000.00	0%	As Development Occurs	$0.00	
Neckel Road - Highway 86 to Rodeo Drive								**$ 13,029.20**	**$ 14,000.00**	**93%**	**November 19, 2004**	**$0.00**	
Neckel Road - Railroad Tracts to City Limits								$ -	$ 64,400.00	0%	As Development Occurs	$0.00	
1st Street - Railroad Tracts to P Street								$ -	$ 52,500.00	0%	As Development Occurs	$0.00	
La Brucherie Road - Wall Road to Aten Road								$ -	$ 141,750.00	0%	As Development Occurs	$0.00	
La Brucherie Road - Aten Road to North of Industry Way								$ -	$ 89,250.00	0%	As Development Occurs	$0.00	
La Brucherie Road - Treshill Road to Aten Road								$ -	$ 136,500.00	0%	As Development Occurs	$0.00	
15th Street - La Brucherie Road to West of D Street								$ -	$ 36,750.00	0%	As Development Occurs	$0.00	
15th Street - West of Ellen Street to East of Ellen Street								$ -	$ 68,250.00	0%	As Development Occurs	$0.00	
15th Street - East of Ellen Street to Imperial Avenue								$ -	$ 73,500.00	0%	As Development Occurs	$0.00	
Intersection - Clark Road and Aten Road								$ 550.00	$ 90,000.00	1%	As Development Occurs	$0.00	
Future Streets							$ (6,535.75)	$ 9,739.12	$ 20,000.00	49%		$0.00	
									$ 2,653,000.00				
									$ 265,300.00				
									$ 795,900.00				
									$ 3,714,200.00				
Annexation Areas A & B													
P Street - City Limit to Worthington								$ -	$ 386,400.00	0%	As Development Occurs	$0.00	
Dogwood Road - Dogwood Road and Aten Road Intersection								$ -	$ 175,000.00	0%	As Development Occurs	$0.00	
									$ 561,400.00				
									$ 56,140.00				
									$ 168,420.00				
									$ 785,960.00				

North Annexation Area								
	La Brucherie Road - Murphy Road to Neckel Road		$ -	$ 273,000.00	0%	As Development Occurs	$0.00	
	15th Street - La Brucherie Road to D Street		$ -	$ 36,750.00	0%	As Development Occurs	$0.00	
				$ 309,750.00				
				$ 30,975.00				
				$ 92,925.00				
				$ 433,650.00				
Southeast Annexation Area								
	Clark Road - South City Limit to Aten Road		$ 389,243.14	$ 442,000.00	88%	As Development Occurs	$0.00	
	Aten Road - West of Railroad Tracts to East of P Street	$ 157,431.00	$ 157,431.00	$ 246,500.00	64%	As Development Occurs	$0.00	
				$ 688,500.00				
				$ 68,850.00				
				$ 206,550.00				
				$ 963,900.00				
Southwest Annexation Area								
	Austin Road - Aten Road to Brewer Road		$ -	$ 182,000.00	0%	As Development Occurs	$0.00	
	Brewer Road - Nance Road to SW Annexation Border		$ -	$ 52,500.00	0%	As Development Occurs	$0.00	
				$ 234,500.00				
				$ 23,450.00				
				$ 70,350.00				
				$ 328,300.00				
West Annexation Area								
	Worthington Road - Austin Road to West of Dahlia Lane		$ -	$ 382,500.00	0%	As Development Occurs	$0.00	
	La Brucherie Road - Pearl Road to Banta Road		$ -	$ 315,000.00	0%	As Development Occurs	$0.00	
	Nance Road - Brewer Road to Worthington Road		$ -	$ 273,000.00	0%	As Development Occurs	$0.00	
				$ 970,500.00				
				$ 97,050.00				
				$ 291,150.00				
				$ 1,358,700.00				
	Grand Total:	**$ 263,592.39**	**$ 1,072,324.60**	**$ 7,584,710.00**				**$ (79,602.25)**

Notes:

1) Adjustment of 1085.67 that were transferred to 2010
2) Removed $6,645.75 that should not have been included in 2011, Added $1,956.67 in expenses
3) 1957.67-1085.67-6645.75=(6535.75)

Fee Amount

Single Family Residential	Multiple Family Residential	Commercial per ADT		
$345.52	$276.42	$6.37		

Development Impact Fee Funding Report
Capital Funds Subject to California Government Code Section 66006
Year Ended June 30, 2012

Fire Protection Facilities

	Beginning Balance	Previous Year Fees Collected	Fees Collected FYE 06/30/12	Current Year Interest Earned	Total Fees Collected	Expenditures for FYE 2012	Total Fee Amount Spent Up to Date	Cost of Improvements to be Funded by Impact Fees	Percent of Improvement Funded by Impact Fees	Date of Commencement of Improvements (2)	Interfund Transfers	Fee Balance - June 30, 2012
	-$71,537.45	$0.00	$18,449.22		-$53,088.23							
Projects:												
New Fire Station						$ -	$8,446.04	$821,478.00	1%	2015	$0.00	
Firefighting Apparatus							$436,605.47	$700,000.00	62%	2015	$0.00	
						$ -	**$445,051.51**	**$1,521,478.00**				**-$53,088.23**

Notes:

Fee Amount

Single Family Residential	Multiple Family Residential	Commercial per 1,000 sq.ft.	Industrial per 1,000 sq.ft.
$116.32	$116.32	$107.90	$107.90

Development Impact Fee Funding Report
Capital Funds Subject to California Government Code Section 66006
Year Ended June 30, 2012

Law Enforcement Facilities

	Beginning Balance	Previous Year Fees Collected	Fees Collected FYE 06/30/12	Current Year Interest Earned	Total Fees Collected	Expenditures for FYE 2012	Total Fee Amount Spent	Cost of Improvements to be Funded by Impact Fees	Percent of Improvement Funded by Impact Fees	Date of Commencement of Improvements	Interfund Transfers	Fee Balance - June 30, 2012
	$ 397,842.51	$ -	$ 21,146.27	$ 462.51	$ 419,451.29							
Projects:												
Future Police Station						$ -	$ 8,446.06	$ 2,179,444.00	0%	2006 (2)	$0.00	
						$ -	$ 8,446.06	$ 2,179,444.00				$419,451.29

Notes:

1) Beginning balance was adjusted from $397,991.13 to $397,842.51 due to the transfer of $148.62 to 2011
$ 397,991.13 $ 148.62 $ 397,842.51

Fee Amount

Single Family Residential	Multiple Family Residential	Commercial per 1,000 sq.ft.	Industrial per 1,000 sq.ft.
$242.17	$242.17	$224.65	$224.65

Development Impact Fee Funding Report
Capital Funds Subject to California Government Code Section 66006
Year Ended June 30, 2012

Administrative Facilities

	Beginning Balance	Previous Year Fees Collected	Fees Collected FYE 06/30/12	Current Year Interest Earned	Total Fees Collected	Expenditures for FYE 2010	Total Fee Amount Spent	Cost of Improvements to be Funded by Impact Fees	Percent of Improvement Funded by Impact Fees	Date of Commencement of Improvements	Interfund Transfers	Fee Balance - June 30, 2012
	$ 326,600.93		$ 23,482.02	$ 261.62	**$ 350,344.57**							
Projects:												
New Council Chambers						$ -	$ 5,562.47	$ 5,562.47	100%	April 26, 2005	$0.00	
City Hall Expansion						$ -	$ 14,008.53	$ 3,290,908.53	0%	2010 (2)	$0.00	
						$ -	**$ 19,571.00**	**$ 3,296,471.00**				**$ 350,344.57**

Notes:

1) Adjustment of $121.96 to current year interest earned by reducing the interest earned. General ledger trial balance indicates $383.58 - $131.96 = $261.62.

Fee Amount

Single Family Residential	Multiple Family Residential	Commercial per 1,000 sq.ft.	Industrial per 1,000 sq.ft.
$253.91	$253.91	$235.54	$235.54

Development Impact Fee Funding Report
Capital Funds Subject to California Government Code Section 66006
Year Ended June 30, 2012

Library Facilities

	Beginning Balance	Previous Years Fees Collected	Fees Collected FYE 06/30/12	Current Year Interest Earned	Total Fees Collected	Expenditures for FYE 2012	Total Fee Amount Spent	Cost of Improvements to be Funded by Impact Fees	Percent of Improvement Funded by Impact Fees	Date of Commencement of Improvements	Interfund Transfers	Fee Balance - June 30, 2012
	$ 256,066.54	$ -	$ 20,305.68	$ 205.56	**$ 276,577.78**							
Projects:												
New Library - Equipment						$ -	$ 12,689.79	$ 12,689.79	100%	December 30, 2003	$0.00	
New Library - Book Shelves						$ -	$ 3,690.44	$ 3,690.44	100%	September 20, 2004		
Future Library Improvements						$ -	$ 24,826.29	$ 1,083,942.77	2%	2015 (2)		
						$ -	**$ 41,206.52**	**$ 1,100,323.00**				**$ 276,577.78**

Notes:

1) Adjusted of $94.62 on current interest earned from 2012 to 2011. $301.18 - $94.62 = $205.56
2)
3)

Fee Amount

Single Family Residential	Multiple Family Residential	Commercial	Industrial
$263.52	$245.14	N/A	N/A

Development Impact Fee Funding Report
Capital Funds Subject to California Government Code Section 66006
Year Ended June 30, 2012

Park Facilities

	Beginning Balance	Previous Years Fees Collected	Fees Collected FYE 06/30/12	Current Year Interest Earned	Total Fees Collected	Expenditures for FYE 2012	Total Fee Amount Spent	Cost of Improvements to be Funded by Impact Fees	Percent of Improvement Funded by Impact Fees	Date of Commencement of Improvements	Interfund Transfers	Fee Balance - June 30, 2012
	$ 1,271,850.79	$ -	$ 80,134.44	$ 1,014.58	$ 1,352,999.81							
Projects:												
Parks Master Plan						$ -	$28,406.47	$28,406.47	100%	December 17, 2002	$0.00	
Park Expansion Improvements						$ -	$63,167.43	$63,167.43	100%	December 15, 2003	$0.00	
Joshua Park Improvements						$ -	$174,000.00	$174,000.00	100%	June 30, 2005	$0.00	
Future Parks						$ -	$957,630.93	$9,391,656.10	10%	2006 (1)	$0.00	
						$ -	**$1,223,204.83**	**$9,657,230.00**				**$ 1,352,999.81**

Notes:

1) Park improvements are expected to occur on a yearly basis.
2) Adjustment to current year interest earned 2011 for $474.94 was transferred to 2010. General ledger trial balance indicates $1,489.52 - $474.94 = $1,014.58.

Fee Amount

Single Family Residential	Multiple Family Residential	Commercial	Industrial
$1,504.92	$1,399.92	N/A	N/A

Development Impact Fee Funding Report
Capital Funds Subject to California Government Code Section 66006
Year Ended June 30, 2012

Circulation Facilities

	Beginning Balance	Previous Years Fees Collected	Fees Collected FYE 06/30/12	Current Year Interest Earned	Total Fee Collected	Expenditures for FYE 2012	Total Fee Amount Spent	Cost of Improvements to be Funded by Impact Fees	Percent of Improvement Funded by Impact Fees	Date of Commencement of Improvements	Interfund Transfers	Fee Balance - June 30, 2012
	$ (79,602.25)	$ -	$ 41,412.75		$ (38,189.50)							
Projects: Within City												
Aten Road - Retention Basin to La Brucherie Road						$ 15,750.38	$ 35,515.50	$ 85,000.00	42%	As Development Occurs	$0.00	
Aten Road - La Brucherie Road to Highway 86						$ 175,739.88	$ 241,444.23	$ 217,600.00	111%	As Development Occurs	$0.00	
Aten Road - Railroad Tracts to SE Annexation Border							$ 51,276.42	$ 93,500.00	55%	As Development Occurs	$0.00	
Treshill Road - La Brucherie Road to Highway 86							$ 364,000.00	$ 364,000.00	100%	As Development Occurs	$0.00	
P Street - Aten Road to East Annexation Southern Border							$ -	$ 84,000.00	0%	As Development Occurs	$0.00	
P Street - East Annexation Southern Border to City Limits							$ -	$ 112,000.00	0%	As Development Occurs	$0.00	
P Street - 1st Street to Barioni Boulevard							$ -	$ 182,000.00	0%	As Development Occurs	$0.00	
P Street - Barioni Boulevard to Neckel Road							$ 1,586.25	$ 728,000.00	0%	As Development Occurs	$0.00	
Neckel Road - Highway 86 to Rodeo Drive							**$ 13,029.20**	**$ 14,000.00**	**93%**	**November 19, 2004**	**$0.00**	
Neckel Road - Railroad Tracts to City Limits							$ -	$ 64,400.00	0%	As Development Occurs	$0.00	
1st Street - Railroad Tracts to P Street							$ -	$ 52,500.00	0%	As Development Occurs	$0.00	
La Brucherie Road - Wall Road to Aten Road							$ -	$ 141,750.00	0%	As Development Occurs	$0.00	
La Brucherie Road - Aten Road to North of Industry Way							$ -	$ 89,250.00	0%	As Development Occurs	$0.00	
La Brucherie Road - Treshill Road to Aten Road							$ -	$ 136,500.00	0%	As Development Occurs	$0.00	
15th Street - La Brucherie Road to West of D Street							$ -	$ 36,750.00	0%	As Development Occurs	$0.00	
15th Street - West of Ellen Street to East of Ellen Street							$ -	$ 68,250.00	0%	As Development Occurs	$0.00	
15th Street - East of Ellen Street to Imperial Avenue							$ -	$ 73,500.00	0%	As Development Occurs	$0.00	
Intersection - Clark Road and Aten Road							$ 550.00	$ 90,000.00	1%	As Development Occurs	$0.00	
Future Streets							$ 9,739.12	$ 20,000.00	49%		$0.00	
								$ 2,653,000.00				
								$ 265,300.00				
								$ 795,900.00				
								$ 3,714,200.00				
Annexation Areas A & B												
P Street - City Limit to Worthington							$ -	$ 386,400.00	0%	As Development Occurs	$0.00	
Dogwood Road - Dogwood Road and Aten Road Intersection							$ -	$ 175,000.00	0%	As Development Occurs	$0.00	
								$ 561,400.00				
								$ 56,140.00				
								$ 168,420.00				
								$ 785,960.00				

North Annexation Area								
	La Brucherie Road - Murphy Road to Neckel Road		$ -	$ 273,000.00	0%	As Development Occurs	$0.00	
	15th Street - La Brucherie Road to D Street		$ -	$ 36,750.00	0%	As Development Occurs	$0.00	
				$ 309,750.00				
				$ 30,975.00				
				$ 92,925.00				
				$ 433,650.00				
Southeast Annexation Area								
	Clark Road - South City Limit to Aten Road		$ 389,243.14	$ 442,000.00	88%	As Development Occurs	$0.00	
	Aten Road - West of Railroad Tracts to East of P Street		$ 157,431.00	$ 246,500.00	64%	As Development Occurs	$0.00	
				$ 688,500.00				
				$ 68,850.00				
				$ 206,550.00				
				$ 963,900.00				
Southwest Annexation Area								
	Austin Road - Aten Road to Brewer Road		$ -	$ 182,000.00	0%	As Development Occurs	$0.00	
	Brewer Road - Nance Road to SW Annexation Border		$ -	$ 52,500.00	0%	As Development Occurs	$0.00	
				$ 234,500.00				
				$ 23,450.00				
				$ 70,350.00				
				$ 328,300.00				
West Annexation Area								
	Worthington Road - Austin Road to West of Dahlia Lane		$ -	$ 382,500.00	0%	As Development Occurs	$0.00	
	La Brucherie Road - Pearl Road to Banta Road		$ -	$ 315,000.00	0%	As Development Occurs	$0.00	
	Nance Road - Brewer Road to Worthington Road		$ -	$ 273,000.00	0%	As Development Occurs	$0.00	
				$ 970,500.00				
				$ 97,050.00				
				$ 291,150.00				
				$ 1,358,700.00				
		Grand Total:	**$ 191,490.26**	**$ 1,263,814.86**	**$ 7,584,710.00**			**-$229,679.76**

Notes:

1)
2)

Fee Amount

Single Family Residential	Multiple Family Residential	Commercial per ADT	Industrial per ADT
$514.76	$357.69	$22.43	$22.43

Development Impact Fee Funding Report
Capital Funds Subject to California Government Code Section 66006
Year Ended June 30, 2013

Fire Protection Facilities

	Beginning Balance	Previous Year Fees Collected	Fees Collected FYE 06/30/13	Current Year Interest Earned	Total Fees Collected	Expenditures for FYE 2013	Total Fee Amount Spent Up To Date	Cost of Improvements to be Funded by Impact Fees	Percent of Improvement Funded by Impact Fees	Date of Commencement of Improvements (2)	Interfund Transfers	Fee Balance - June 30, 2013
	-$53,088.23	$0.00	$16,948.79		**-$36,139.44**							
Projects:												
New Fire Station							$8,446.04	$821,478.00	1%	2015	$0.00	
Firefighting Apparatus							$436,605.47	$700,000.00	62%	2015	$0.00	
New Fire Engine						$ 50,000.00	$50,000.00					
						$ 50,000.00	**$495,051.51**	**$1,521,478.00**				**-$86,139.44**

Notes:

A $50,000 deposit was issued in 2013, this is the first payment for the new fire engine

Fee Amount

Single Family Residential	Multiple Family Residential	Commercial per 1,000 sq.ft.	Industrial per 1,000 sq.ft.
$116.32	$116.32	$107.90	$107.90

Development Impact Fee Funding Report
Capital Funds Subject to California Government Code Section 66006
Year Ended June 30, 2013

Law Enforcement Facilities

	Beginning Balance	Previous Year Fees Collected	Fees Collected FYE 06/30/13	Current Year Interest Earned	Total Fees Collected	Expenditures for FYE 2013	Total Fee Amount Spent	Cost of Improvements to be Funded by Impact Fees	Percent of Improvement Funded by Impact Fees	Date of Commencement of Improvements	Interfund Transfers	Fee Balance - June 30, 2013
	$ 419,451.29	$ -	$ 35,859.36	$ 355.08	$ 455,665.73							
Projects:												
Future Police Station						$ -	$ 8,446.06	$ 2,179,444.00	0%	2006 (2)	$0.00	
						$ -	$ 8,446.06	$ 2,179,444.00				$455,665.73

Notes:

Fee Amount

Single Family Residential	Multiple Family Residential	Commercial per 1,000 sq.ft.	Industrial per 1,000 sq.ft.
$242.17	$242.17	$224.65	$224.65

Development Impact Fee Funding Report
Capital Funds Subject to California Government Code Section 66006
Year Ended June 30, 2013

Administrative Facilities

	Beginning Balance	Previous Year Fees Collected	Fees Collected FYE 06/30/13	Current Year Interest Earned	Total Fees Collected	Expenditures for FYE 2013	Total Fee Amount Spent	Cost of Improvements to be Funded by Impact Fees	Percent of Improvement Funded by Impact Fees	Date of Commencement of Improvements	Interfund Transfers	Fee Balance - June 30, 2013
	$ 350,344.57	$ -	$ 37,816.14	$ 299.63	$ 388,460.34							
Projects:												
New Council Chambers						$ -	$ 5,562.47	$ 5,562.47	100%	April 26, 2005	$0.00	
City Hall Expansion						$ -	$ 14,008.53	$ 3,290,908.53	0%	2010 (2)	$0.00	
						$ -	$ 19,571.00	$ 3,296,471.00				$388,460.34

Notes:

1) No expenditures for 2012-2013
2)
3)

Fee Amount

Single Family Residential	Multiple Family Residential	Commercial per 1,000 sq.ft.	Industrial per 1,000 sq.ft.
$253.91	$253.91	$235.54	$235.54

Development Impact Fee Funding Report
Capital Funds Subject to California Government Code Section 66006
Year Ended June 30, 2013

Library Facilities

	Beginning Balance	Previous Years Fees Collected	Fees Collected FYE 06/30/13	Current Year Interest Earned	Total Fees Collected	Expenditures for FYE 2013	Total Fee Amount Spent	Cost of Improvements to be Funded by Impact Fees	Percent of Improvement Funded by Impact Fees	Date of Commencement of Improvements	Interfund Transfers	Fee Balance - June 30, 2013
	$ 276,577.78	$ -	$ 36,046.31	$ 239.81	$ 312,863.90							
Projects:												
New Library - Equipment						$ -	$12,689.79	$12,689.79	100%	December 30, 2003	$0.00	
New Library - Book Shelves						$ -	$3,690.44	$3,690.44	100%	September 20, 2004		
Future Library Improvements							$24,826.29	$1,083,942.77	2%	2015 (2)		
						$ -						
						$ -	**$41,206.52**	**$1,100,323.00**				**$ 312,863.90**

Notes:

1)
2)
3)

Fee Amount

Single Family Residential	Multiple Family Residential	Commercial	Industrial
$263.52	$245.14	N/A	N/A

Development Impact Fee Funding Report
Capital Funds Subject to California Government Code Section 66006
Year Ended June 30, 2013

Park Facilities

	Beginning Balance	Previous Years Fees Collected	Fees Collected FYE 06/30/13	Current Year Interest Earned	Total Fees Collected	Expenditures for FYE 2013	Total Fee Amount Spent	Cost of Improvements to be Funded by Impact Fees	Percent of Improvement Funded by Impact Fees	Date of Commencement of Improvements	Interfund Transfers	Fee Balance - June 30, 2013
	$ 1,352,999.81	$ -	$ 173,488.74	$ 1,166.95	$ 1,527,655.50							
Projects:												
Parks Master Plan						$ -	$ 28,406.47	$ 28,406.47	100%	December 17, 2002	$0.00	
Park Expansion Improvements						$ -	$ 63,167.43	$ 63,167.43	100%	December 15, 2003	$0.00	
Joshua Park Improvements						$ -	$ 174,000.00	$ 174,000.00	100%	June 30, 2005	$0.00	
Future Parks						**$ 6,236.38**	$ 963,867.31	$ 9,391,656.10	10%	2006 (1)	$0.00	
						$ 6,236.38	**$ 1,229,441.21**	**$ 9,657,230.00**				**$ 1,521,419.12**

Notes:

1) Park improvements are expected to occur on a yearly basis.
2)

Fee Amount

Single Family Residential	Multiple Family Residential	Commercial	Industrial
$1,504.92	$1,399.92	N/A	N/A

Development Impact Fee Funding Report
Capital Funds Subject to California Government Code Section 66006
Year Ended June 30, 2013

Circulation Facilities

	Beginning Balance	Previous Years Fees Collected	Fees Collected FYE 06/30/13	Current Year Interest Earned	Total Fee Collected	Expenditures for FYE 2013	Total Fee Amount Spent	Cost of Improvements to be Funded by Impact Fees	Percent of Improvement Funded by Impact Fees	Date of Commencement of Improvements	Interfund Transfers	Fee Balance - June 30, 2013
	$ (229,679.76)	$ -	$ 75,912.36		**$ (153,767.40)**							
Projects: Within City												
Aten Road - Retention Basin to La Brucherie Road							$ 35,515.50	$ 85,000.00	42%	As Development Occurs	$0.00	
Aten Road - La Brucherie Road to Highway 86						$ 2,362.50	$ 243,806.65	$ 217,600.00	112%	As Development Occurs	$0.00	
Aten Road - Railroad Tracts to SE Annexation Border						$ 862.50	$ 52,138.92	$ 93,500.00	56%	As Development Occurs	$0.00	
Treshill Road - La Brucherie Road to Highway 86							$ 364,000.00	$ 364,000.00	100%	As Development Occurs	$0.00	
P Street - Aten Road to East Annexation Southern Border							$ -	$ 84,000.00	0%	As Development Occurs	$0.00	
P Street - East Annexation Southern Border to City Limits							$ -	$ 112,000.00	0%	As Development Occurs	$0.00	
P Street - 1st Street to Barioni Boulevard							$ -	$ 182,000.00	0%	As Development Occurs	$0.00	
P Street - Barioni Boulevard to Neckel Road						$ 553.00	$ 2,139.25	$ 728,000.00	0%	As Development Occurs	$0.00	
Neckel Road - Highway 86 to Rodeo Drive						**$ 11,275.00**	**$ 24,304.20**	**$ 14,000.00**	**174%**	**November 19, 2004**	**$0.00**	
Neckel Road - Railroad Tracts to City Limits							$ -	$ 64,400.00	0%	As Development Occurs	$0.00	
1st Street - Railroad Tracts to P Street							$ -	$ 52,500.00	0%	As Development Occurs	$0.00	
La Brucherie Road - Wall Road to Aten Road							$ -	$ 141,750.00	0%	As Development Occurs	$0.00	
La Brucherie Road - Aten Road to North of Industry Way							$ -	$ 89,250.00	0%	As Development Occurs	$0.00	
La Brucherie Road - Treshill Road to Aten Road							$ -	$ 136,500.00	0%	As Development Occurs	$0.00	
15th Street - La Brucherie Road to West of D Street							$ -	$ 36,750.00	0%	As Development Occurs	$0.00	
15th Street - West of Ellen Street to East of Ellen Street							$ -	$ 68,250.00	0%	As Development Occurs	$0.00	
15th Street - East of Ellen Street to Imperial Avenue							$ -	$ 73,500.00	0%	As Development Occurs	$0.00	
Intersection - Clark Road and Aten Road							$ 550.00	$ 90,000.00	1%	As Development Occurs	$0.00	
Future Streets							$ 9,739.17	$ 20,000.00	49%		$0.00	
								$ 2,653,000.00				
								$ 265,300.00				
								$ 795,900.00				
								$ 3,714,200.00				
Annexation Areas A & B												
P Street - City Limit to Worthington							$ -	$ 386,400.00	0%	As Development Occurs	$0.00	
Dogwood Road - Dogwood Road and Aten Road Intersection						$ 12,382.00	$ 12,382.00	$ 175,000.00	7%	As Development Occurs	$0.00	
								$ 561,400.00				
								$ 56,140.00				
								$ 168,420.00				
								$ 785,960.00				

North Annexation Area								
	La Brucherie Road - Murphy Road to Neckel Road		$ -	$ 273,000.00	0%	As Development Occurs	$0.00	
	15th Street - La Brucherie Road to D Street		$ -	$ 36,750.00	0%	As Development Occurs	$0.00	
				$ 309,750.00				
				$ 30,975.00				
				$ 92,925.00				
				$ 433,650.00				
Southeast Annexation Area								
	Clark Road - South City Limit to Aten Road		$ 389,243.14	$ 442,000.00	88%	As Development Occurs	$0.00	
	Aten Road - West of Railroad Tracts to East of P Street		$ 157,431.00	$ 246,500.00	64%	As Development Occurs	$0.00	
				$ 688,500.00				
				$ 68,850.00				
				$ 206,550.00				
				$ 963,900.00				
Southwest Annexation Area								
	Austin Road - Aten Road to Brewer Road		$ -	$ 182,000.00	0%	As Development Occurs	$0.00	
	Brewer Road - Nance Road to SW Annexation Border		$ -	$ 52,500.00	0%	As Development Occurs	$0.00	
				$ 234,500.00				
				$ 23,450.00				
				$ 77,385.00				
				$ 335,335.00				
West Annexation Area								
	Worthington Road - Austin Road to West of Dahlia Lane		$ -	$ 382,500.00	0%	As Development Occurs	$0.00	
	La Brucherie Road - Pearl Road to Banta Road		$ -	$ 315,000.00	0%	As Development Occurs	$0.00	
	Nance Road - Brewer Road to Worthington Road		$ -	$ 273,000.00	0%	As Development Occurs	$0.00	
				$ 970,500.00				
				$ 97,050.00				
				$ 291,150.00				
				$ 1,358,700.00				
		Grand Total:	**$ 27,435.00**	**$ 1,291,249.83**	**$ 7,591,745.00**			**-$181,202.40**

Notes:

1) In the fiscal year 2002-03, there was a double posting of $4862.97 that was corrected.
2) Beginning balance adjustment due to overstatement

Fee Amount

Single Family Residential	Multiple Family Residential	Commercial per ADT	Industrial per ADT
$514.76	$514.76	$357.69	$22.43

Development Impact Fee Funding Report
Capital Funds Subject to California Government Code Section 66006
Year Ended June 30, 2014

Fire Protection Facilities

	Beginning Balance	Previous Year Fees Collected	Fees Collected FYE 06/30/14	Current Year Interest Earned	Total Fees Collected	Expenditure for FYE 2014	Total Fee Amount Spent To Date	Cost of Improvements to be Funded by Impact Fees	Percent of Improvement Funded by Impact Fees	Date of Commencement of Improvements (2)	Interfund Transfers	Fee Balance - June 30, 2014
	$ (86,139.44)	$ -	$ 452,987.19	$ -	$ 366,847.75							
Projects:												
New Fire Station						$ -	$ 9,531.66	$ 821,478.00	1%	2015	$ -	
Firefighting Apparatus						$ -	$ 436,605.47	$ 700,000.00	62%	2015	$ -	
New Fire Engine						$ 407,520.52	$ 457,520.52	$ 835,062.50	55%			
						$ 407,520.52	**$ 903,657.65**	**$ 2,356,540.50**				**$ (40,672.77)**

Notes:

1) Payment of Fire Engine for $407,520.52

Fee Amount

Single Family Residential	Multiple Family Residential	Commercial per 1,000 sq.ft.	Industrial per 1,000 sq.ft.
$116.32	$116.32	$107.90	$107.90

Development Impact Fee Funding Report
Capital Funds Subject to California Government Code Section 66006
Year Ended June 30, 2014

Law Enforcement Facilities

	Beginning Balance	Previous Year Fees Collected	Fees Collected FYE 06/30/14	Current Year Interest Earned	Total Fees Collected	Expenditures for FYE 2014	Total Fee Amount Spent To Date	Cost of Improvements to be Funded by Impact Fees	Percent of Improvement Funded by Impact Fees	Date of Commencement of Improvements	Interfund Transfers	Fee Balance - June 30, 2014
	$ 455,665.73	$ -	$ 50,129.19	$ 273.60	**$ 506,068.52**							
Projects:												
Future Police Station						$ -	$ 9,494.12	$ 2,179,444.00	0%	2006 (2)	$0.00	
						$ -	**$ 9,494.12**	**$ 2,179,444.00**				**$506,068.52**

Notes:

1) No expenditures during FY 2013-2014

Fee Amount

Single Family Residential	Multiple Family Residential	Commercial per 1,000 sq.ft.	Industrial per 1,000 sq.ft.
$242.17	$242.17	$224.65	$224.65

Development Impact Fee Funding Report
Capital Funds Subject to California Government Code Section 66006
Year Ended June 30, 2014

Administrative Facilities

	Beginning Balance	Previous Year Fees Collected	Fees Collected FYE 06/30/14	Current Year Interest Earned	Total Fees Collected	Expenditures for FYE 2014	Total Fee Amount Spent To Date	Cost of Improvements to be Funded by Impact Fees	Percent of Improvement Funded by Impact Fees	Date of Commencement of Improvements	Interfund Transfers	Fee Balance - June 30, 2014
	$ 388,460.34	$ -	$ 52,559.37	$ 236.53	**$ 441,256.24**							
Projects:												
New Council Chambers						$ -	$ 5,562.47	$ 5,562.47	100%	April 26, 2005	$ -	
City Hall Expansion						$ -	$ 14,008.53	$ 3,290,908.53	0%	2010 (2)	$ -	
						$ -	**$ 19,571.00**	**$ 3,296,471.00**				**$ 441,256.24**

Notes:

1) No expeditures in FY 2013-2014

Fee Amount

Single Family Residential	Multiple Family Residential	Commercial per 1,000 sq.ft.	Industrial per 1,000 sq.ft.
$253.91	$253.91	$235.54	$235.54

Development Impact Fee Funding Report
Capital Funds Subject to California Government Code Section 66006
Year Ended June 30, 2014

Library Facilities

	Beginning Balance	Previous Years Fees Collected	Fees Collected FYE 06/30/14	Current Year Interest Earned	Total Fees Collected	Expenditures for FYE 2014	Total Fee Amount Spent to Date	Cost of Improvements to be Funded by Impact Fees	Percent of Improvement Funded by Impact Fees	Date of Commencement of Improvements	Interfund Transfers	Fee Balance - June 30, 2014
	$ 312,863.90	$ -	$ 54,812.16	$ 194.72	**$ 367,870.78**							
Projects:												
New Library - Equipment						$ -	$ 12,689.79	$ 12,689.79	100%	December 30, 2003	$ -	
New Library - Book Shelves						$ -	$ 3,690.44	$ 3,690.44	100%	September 20, 2004		
Future Library Improvements						$ -	$ 25,889.53	$ 1,083,942.77	2%	2015 (2)		
						$ -	**$ 42,269.76**	**$ 1,100,323.00**				**$ 367,870.78**

Notes:

1) No expenditures during FY 2013-2014

Fee Amount

Single Family Residential	Multiple Family Residential	Commercial	Industrial
$263.52	$245.14	N/A	N/A

Development Impact Fee Funding Report
Capital Funds Subject to California Government Code Section 66006
Year Ended June 30, 2014

Park Facilities

	Beginning Balance	Previous Years Fees Collected	Fees Collected FYE 06/30/14	Current Year Interest Earned	Total Fees Collected	Expenditures for FYE 2014	Total Fee Amount Spent To Date	Cost of Improvements to be Funded by Impact Fees	Percent of Improvement Funded by Impact Fees	Date of Commencement of Improvements	Interfund Transfers	Fee Balance - June 30, 2014
	$ 1,521,419.12	$ -	$ 313,538.12	$ 959.09	$ 1,835,916.33							
Projects:												
Parks Master Plan						$ -	$ 28,406.47	$ 28,406.47	100%	December 17, 2002	$ -	
Park Expansion Improvements						$ -	$ 63,167.43	$ 63,167.43	100%	December 15, 2003	$ -	
Joshua Park Improvements						$ -	$ 174,000.00	$ 174,000.00	100%	June 30, 2005	$ -	
Future Parks						$ 8,833.18	$ 972,700.49	$ 9,391,656.10	10%	2006 (1)	$ -	
						$ 8,833.18	$ 1,238,274.39	$ 9,657,230.00				$ 1,827,083.15

Notes:

1) Expenditures for Regional Center $5,939.07 and Dog Park Improvements $2,894.11

Single Family Residential	Multiple Family Residential	Commercial	Industrial
$1,504.92	$1,399.92	N/A	N/A

Development Impact Fee Funding Report
Capital Funds Subject to California Government Code Section 66006
Year Ended June 30, 2014

Circulation Facilities

	Beginning Balance	Other Fed Grants	Fees Collected FYE 06/30/14	Operating Transfers in	Current Year Interest Earned	Total Fee Collected	Expenditures for the FYE 2014	Total Fee Amount Spent To Date	Cost of Improvements to be Funded by Impact Fees	Percent of Improvement Funded by Impact Fees	Date of Commencement of Improvements	Interfund Transfers	Fee Balance - June 30, 2014
	$ (181,202.40)	$ 6,965.00	$ 106,555.37	$ 24,015.14	$ -	$ (43,666.89)							
Projects: Within City													
Aten Road - Retention Basin to La Brucherie Road							$ -	$ 35,515.50	$ 85,000.00	42%	As Development Occurs	$ -	
Aten Road - La Brucherie Road to Highway 86								$ 243,806.65	$ 217,600.00	112%	As Development Occurs	$ -	
Aten Road - Railroad Tracts to SE Annexation Border							$ -	$ 52,138.92	$ 93,500.00	56%	As Development Occurs	$ -	
Treshill Road - La Brucherie Road to Highway 86							$ -	$ 364,000.00	$ 364,000.00	100%	As Development Occurs	$ -	
P Street - Aten Road to East Annexation Southern Border							$ -	$ -	$ 84,000.00	0%	As Development Occurs	$ -	
P Street - East Annexation Southern Border to City Limits							$ -	$ -	$ 112,000.00	0%	As Development Occurs	$ -	
P Street - 1st Street to Barioni Boulevard							$ -	$ -	$ 182,000.00	0%	As Development Occurs	$ -	
P Street - Barioni Boulevard to Neckel Road							$	$ 2,139.25	$ 728,000.00	0%	As Development Occurs	$ -	
Neckel Road - Highway 86 to Rodeo Drive							**$ 134,358.00**	**$ 158,662.20**	**$ 14,000.00**	**1133%**	**November 19, 2004**	**$ -**	
Neckel Road - Railroad Tracts to City Limits							$ -	$ -	$ 64,400.00	0%	As Development Occurs	$ -	
1st Street - Railroad Tracts to P Street							$ -	$ -	$ 52,500.00	0%	As Development Occurs	$ -	
La Brucherie Road - Wall Road to Aten Road							$ -	$ -	$ 141,750.00	0%	As Development Occurs	$ -	
La Brucherie Road - Aten Road to North of Industry Way							$ -	$ -	$ 89,250.00	0%	As Development Occurs	$ -	
La Brucherie Road - Treshill Road to Aten Road							$ -	$ -	$ 136,500.00	0%	As Development Occurs	$ -	
15th Street - La Brucherie Road to West of D Street							$ -	$ -	$ 36,750.00	0%	As Development Occurs	$ -	
15th Street - West of Ellen Street to East of Ellen Street							$ -	$ -	$ 68,250.00	0%	As Development Occurs	$ -	
15th Street - East of Ellen Street to Imperial Avenue							$ -	$ -	$ 73,500.00	0%	As Development Occurs	$ -	
Intersection - Clark Road and Aten Road							$ -	$ 550.00	$ 90,000.00	1%	As Development Occurs	$ -	
Future Streets-Aten Ph #3,							$ 6,034.75	$ 15,773.92	$ 20,000.00	79%		$ -	
									$ 2,653,000.00				
									$ 265,300.00				
									$ 795,900.00				
									$ 3,714,200.00				
Annexation Areas A & B													
P Street - City Limit to Worthington							$ -	$ -	$ 386,400.00	0%	As Development Occurs	$ -	
Dogwood Road - Dogwood Road and Aten Road Intersection							$ 9,510.00	$ 21,892.00	$ 175,000.00	13%	As Development Occurs	$ -	
									$ 561,400.00				
									$ 56,140.00				
									$ 168,420.00				
									$ 785,960.00				
North Annexation Area													

	La Brucherie Road - Murphy Road to Neckel Road	$ -	$ -	$ 273,000.00	0%	As Development Occurs	$ -
	15th Street - La Brucherie Road to D Street	$ -	$ -	$ 36,750.00	0%	As Development Occurs	$ -
		$ -		$ 309,750.00			
		$ -		$ 30,975.00			
		$ -		$ 92,925.00			
		$ -		$ 433,650.00			
Southeast Annexation Area							
	Clark Road - South City Limit to Aten Road	$ -	$ 389,243.14	$ 442,000.00	88%	As Development Occurs	$ -
	Aten Road - West of Railroad Tracts to East of P Street	$ -	$ 157,431.00	$ 246,500.00	64%	As Development Occurs	$ -
		$ -	$ -	$ 688,500.00			
		$ -	$ -	$ 68,850.00			
		$ -	$ -	$ 206,550.00			
		$ -	$ -	$ 963,900.00			
Southwest Annexation Area							
	Austin Road - Aten Road to Brewer Road		$ -	$ 182,000.00	0%	As Development Occurs	$ -
	Brewer Road - Nance Road to SW Annexation Border		$ -	$ 52,500.00	0%	As Development Occurs	$ -
				$ 234,500.00			
				$ 23,450.00			
				$ 70,350.00			
				$ 328,300.00			
West Annexation Area							
	Worthington Road - Austin Road to West of Dahlia Lane		$ -	$ 382,500.00	0%	As Development Occurs	$ -
	La Brucherie Road - Pearl Road to Banta Road		$ -	$ 315,000.00	0%	As Development Occurs	$ -
	Nance Road - Brewer Road to Worthington Road		$ -	$ 273,000.00	0%	As Development Occurs	$ -
				$ 970,500.00			
				$ 97,050.00			
				$ 291,150.00			
				$ 1,358,700.00			
	Grand Total:	**$ 149,902.75**	**$ 1,441,152.58**	**$ 7,584,710.00**			**$ (193,569.64)**

Notes:

1) Adjusted operating transfers in from original transfer $169,175.02 to $24,015.14.
2) tranfer in $169,175.02 transfer out on 1/31/2014 $145,159.88 = $24,015.14
3) transfer out invoice #901626 for $3,543.75 vilore to cross. Therefore ending balance should be $193,569.64 not ($197,133.39) as it reflects in the 2014 Trial balance

Fee Amount

Single Family Residential	Multiple Family Residential	Commercial per ADT		Industrial per ADT
$514.76	$514.76	$357.69		$22.43