

**MOORPARK CITY COUNCIL
AGENDA REPORT**

TO: Honorable City Council

FROM: Hugh Riley, Assistant City Manager 
Prepared by: Irmina Lumbad, Finance/Accounting Manager 

DATE: November 4, 2008 (CC Meeting of December 3, 2008)

SUBJECT: Consider the Report Titled "Accounting of Fund Information as Required by Section 66006 of the California Government Code for Fiscal Year 2007/2008"

BACKGROUND

California Government Code Section 66006 prescribes the use, accounting and reporting of fees imposed by a local agency to an applicant as a condition of 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. Public facilities include public improvements, public services and community amenities. The Code requires the local agency to establish a separate fund for each fee to avoid any commingling with other revenues and funds. An annual report of these funds shall be made available to the public within one hundred and eighty (180) days after the close of each fiscal year and reviewed by the local agency in the next regularly scheduled public meeting not less than fifteen days (15) after this information is made public.

DISCUSSION

This Section requires the following annual disclosures for each fund: a) brief description of the fee, b) amount of the fee, c) beginning and ending balance of fund, d) amount of fees collected and the interest earned, e) identification of each public improvement on which fees were expended and the amount of expenditures on each improvement, f) identification of an approximate date by which the construction of the public improvement will commence, g) description of each interfund transfer or loan made from the fund, and h) amount of refunds.

Honorable City Council
December 3, 2008
Page 2

Staff has compiled the required information for each of the funds in a report entitled "Accounting of Fund Information as Required by Section 66006 of the California Government Code for Fiscal Year 2007/2008". The report, based on the City's unaudited financial records, relates to transactions made during the fiscal year that concluded on June 30, 2008.

As required by the Code, this report has been made available to the public at least 15 days prior to the meeting date at the front counter of City Hall and on the City's website.

FISCAL IMPACT

There is no fiscal impact.

STAFF RECOMMENDATION

Receive and file said report.

Attachment 1: "Accounting of Fund Information as Required by Section 66006 of the California Code for Fiscal Year 2007/2008"



City of Moorpark, California

**Accounting of Fund Information as Required by Section 66006 of the
California Government Code**

for

Fiscal Year 2007/2008

Scheduled for Public Review at the City Council Meeting

of

December 3, 2008

Overview

In compliance with Sections 66000 - 66006 of the California Government Code (Code), the City of Moorpark is required to provide a separate accounting for funds from which revenues are derived from developer fees and the proceeds of such fees are used to provide public facilities.

The Code provides the following definitions:

Fee: “. . . a monetary exaction other than a tax or special assessment, whether established for a broad class of projects by legislation of general applicability or imposed on a specific project on an ad hoc basis, that is charged by a local agency to the applicant in connection with approval of a development project for the purpose of defraying all or a portion of the cost of public facilities related to the development project.”

Public Facilities: “. . . includes public improvements, public services and community amenities.”

Also, the Code requires the following information be reported for each fund holding such fees:

- (1) A brief description of the type of fee in the account or fund;
- (2) The amount of the fee;
- (3) The beginning balance and ending balance of the account or fund;
- (4) The amount of the fees collected and the interest earned;
- (5) 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;
- (6) 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 and the public improvement remains incomplete;
- (7) 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 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; and,
- (8) The amount of refunds made pursuant to subdivision (e) of Section 66001 of the Code and any allocations pursuant to subdivision (f) of Section 66001 of the Code.

The following pages provide the information required by the Code for each fund which holds developer fees which defray all or a portion of the cost of public facilities related to development projects. Additional information as required by Section 66000 (d) is also contained in the report.

Fund 2001 – Traffic Systems Management Fund

Item Description	Response																								
(1) A brief description of the type of fee in the account or fund	Fees based on the air quality impacts of development with the purpose of mitigating these impacts by funding programs or projects that reduce emissions.																								
(2) The amount of the fee	The fee is calculated based on the Ventura County Air Pollution Control District's guidelines.																								
(3) The beginning and ending balance of the account or fund	<table border="0"> <tr> <td>Beginning Balance (07/01/07)</td> <td align="right">\$ 5,576,386</td> </tr> <tr> <td>Ending Balance (06/30/08)</td> <td align="right">\$ 5,816,899</td> </tr> </table>	Beginning Balance (07/01/07)	\$ 5,576,386	Ending Balance (06/30/08)	\$ 5,816,899																				
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(4) The amount of the fees collected and the interest earned	<table border="0"> <tr> <td>Amount of Fees Collected</td> <td align="right">\$ 199,899</td> </tr> <tr> <td>Interest Earned</td> <td align="right">\$ 286,875</td> </tr> <tr> <td>Total Revenues</td> <td align="right">\$ 486,775</td> </tr> </table>	Amount of Fees Collected	\$ 199,899	Interest Earned	\$ 286,875	Total Revenues	\$ 486,775																		
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(5) An identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement in FY 07/08, including the total percentage of the cost of the public improvement that was funded with fees	<table border="0"> <tr> <td>Com. Dev. Admin. Salaries</td> <td align="right">\$ 22,719</td> </tr> <tr> <td>Vehicle - Bus Filter Systems</td> <td align="right">\$ 59,195</td> </tr> <tr> <td>Signal Interconnect (8004)</td> <td align="right">\$ 20,437</td> </tr> <tr> <td>Total Cost of Project</td> <td align="right">\$ 24,751</td> </tr> <tr> <td>% of project funded by fees:</td> <td align="right">83%</td> </tr> <tr> <td>Tierra Rejada Rd Traffic Signal (8036)</td> <td align="right">\$ 110,129</td> </tr> <tr> <td>Total Cost of Project</td> <td align="right">\$ 129,672</td> </tr> <tr> <td>% of project funded by fees:</td> <td align="right">85%</td> </tr> <tr> <td>Spring Road Bus Turn-out (8069)</td> <td align="right">\$ 13,056</td> </tr> <tr> <td>Total Cost of Project</td> <td align="right">\$ 13,056</td> </tr> <tr> <td>% of project funded by fees:</td> <td align="right">100%</td> </tr> <tr> <td>Total Expenses</td> <td align="right">\$ 225,536</td> </tr> </table>	Com. Dev. Admin. Salaries	\$ 22,719	Vehicle - Bus Filter Systems	\$ 59,195	Signal Interconnect (8004)	\$ 20,437	Total Cost of Project	\$ 24,751	% of project funded by fees:	83%	Tierra Rejada Rd Traffic Signal (8036)	\$ 110,129	Total Cost of Project	\$ 129,672	% of project funded by fees:	85%	Spring Road Bus Turn-out (8069)	\$ 13,056	Total Cost of Project	\$ 13,056	% of project funded by fees:	100%	Total Expenses	\$ 225,536
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(6) 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 public improvement and the public improvement remains incomplete	For FY 08/09, \$25K of the fund has been budgeted for contractual services relating to the Bicycle Mapping and Planning; \$30K for vehicle purchase to be used by Volunteers In Policing (VIP) and \$12K or 10% of one (1) Senior Management Analyst salaries/benefits to administer projects.																								
(7) 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	<p><i>Interfund Transfers:</i></p> <table border="0"> <tr> <td>Planning City Staff cost reimbursement - Bikeway Transportation Plan (6001)</td> <td align="right">\$ 2,617</td> </tr> <tr> <td>Planning City Staff cost reimbursement - Trails Element (6002)</td> <td align="right">\$ 577</td> </tr> <tr> <td>Engineering City Staff cost reimbursement - Tierra Rejada Signal Interconnect (8036)</td> <td align="right">\$ 17,532</td> </tr> <tr> <td>Total Interfund Transfers</td> <td align="right">\$ 20,726</td> </tr> <tr> <td><i>Interfund Loans:</i></td> <td align="right">\$ -</td> </tr> </table>	Planning City Staff cost reimbursement - Bikeway Transportation Plan (6001)	\$ 2,617	Planning City Staff cost reimbursement - Trails Element (6002)	\$ 577	Engineering City Staff cost reimbursement - Tierra Rejada Signal Interconnect (8036)	\$ 17,532	Total Interfund Transfers	\$ 20,726	<i>Interfund Loans:</i>	\$ -														
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Additional Comments:	For information about pending and planned capital projects, see the City's annual capital improvement budget. For additional information about future development fee revenues, see the "Residential, Commercial and Industrial Quarterly Status Report" prepared by the Community Development Department.																								

Fund 2002 – Citywide Traffic Mitigation Fund

Item Description	Response																										
(1) A brief description of the type of fee in the account or fund	Fees to fund mitigation measures for increased traffic flows generated by developments within the City.																										
(2) The amount of the fee	Negotiated with developers based upon the estimated impact of development on traffic flow within the City.																										
(3) The beginning and ending balance of the account or fund	<table> <tr> <td>Beginning Balance (07/01/07)</td> <td align="right">\$ 11,168,415</td> </tr> <tr> <td>Ending Balance (06/30/08)</td> <td align="right">\$ 12,611,439</td> </tr> </table>	Beginning Balance (07/01/07)	\$ 11,168,415	Ending Balance (06/30/08)	\$ 12,611,439																						
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(6) 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 public improvement and the public improvement remains incomplete	For FY 08/09, a total of \$857K has been budgeted for the following projects: Moorpark Ave. Widening/Casey to 3rd (8040) \$666K, Route 23 North Alignment (8045) -\$58K and North Hills Parkway (8061) -\$113K. These are significant projects that are expected to require all the available funds in this account to complete.																										
(7) 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	<p><i>Interfund Transfers:</i></p> <table> <tr> <td>Engineering City Staff cost reimbursement - Route 23 North Alignment (8045)</td> <td align="right">\$ 5,816</td> </tr> <tr> <td>Engineering City Staff cost reimbursement - North Hills Parkway (8061)</td> <td align="right">\$ 7,084</td> </tr> <tr> <td>Total Interfund Transfers</td> <td align="right">\$ 12,900</td> </tr> <tr> <td> Interfund Loans:</td> <td align="right"> \$ -</td> </tr> </table>	Engineering City Staff cost reimbursement - Route 23 North Alignment (8045)	\$ 5,816	Engineering City Staff cost reimbursement - North Hills Parkway (8061)	\$ 7,084	Total Interfund Transfers	\$ 12,900	 Interfund Loans:	 \$ -																		
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Additional Comments:	For information about pending and planned capital projects, see the City's annual capital improvement budget. For additional information about future development fee revenues, see the "Residential, Commercial and Industrial Quarterly Status Report" prepared by the Community Development Department.																										

Fund 2003 – Crossing Guard Fund

Item Description	Response								
(1) A brief description of the type of fee in the account or fund	Fees for the provision of increased crossing guards at specific locations as a result of additional residential development.								
(2) The amount of the fee	Negotiated with developers in areas where development would impact pedestrian routes to and from schools within the City.								
(3) The beginning and ending balance of the account or fund	<table> <tr> <td>Beginning Balance (07/01/07)</td> <td align="right">\$ 309,381</td> </tr> <tr> <td>Ending Balance (06/30/08)</td> <td align="right">\$ 351,421</td> </tr> </table>	Beginning Balance (07/01/07)	\$ 309,381	Ending Balance (06/30/08)	\$ 351,421				
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(4) The amount of the fees collected and the interest earned	<table> <tr> <td>Amount of Fees Collected</td> <td align="right">\$ 26,150</td> </tr> <tr> <td>Interest Earned</td> <td align="right">\$ 16,076</td> </tr> <tr> <td>Total Revenues</td> <td align="right">\$ 42,226</td> </tr> </table>	Amount of Fees Collected	\$ 26,150	Interest Earned	\$ 16,076	Total Revenues	\$ 42,226		
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Interest Earned	\$ 16,076								
Total Revenues	\$ 42,226								
(5) An identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement in FY 07/08, including the total percentage of the cost of the public improvement that was funded with fees	<table> <tr> <td>Crossing Guard Expenses</td> <td align="right">\$ 187</td> </tr> <tr> <td>Total Cost of Project(s)</td> <td align="right">\$ 65,882</td> </tr> <tr> <td>% of project funded by fees:</td> <td align="right">0%</td> </tr> <tr> <td>Total Expenses</td> <td align="right">\$ 187</td> </tr> </table>	Crossing Guard Expenses	\$ 187	Total Cost of Project(s)	\$ 65,882	% of project funded by fees:	0%	Total Expenses	\$ 187
Crossing Guard Expenses	\$ 187								
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% of project funded by fees:	0%								
Total Expenses	\$ 187								
(6) 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 public improvement and the public improvement remains incomplete	The fees collected in this account are used to partially fund the annual costs of providing crossing guard services at specified locations. Fees are collected from developers to offset the cost for five years only at impacted intersections. Approximately \$32K has been budgeted for FY 08/09 to provide for crossing guard services.								
(7) 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	<table> <tr> <td>Interfund Transfers:</td> <td align="right">\$ -</td> </tr> <tr> <td>Interfund Loans:</td> <td align="right">\$ -</td> </tr> </table>	Interfund Transfers:	\$ -	Interfund Loans:	\$ -				
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Refunds Made:	\$ -								
Allocations Made:	\$ -								
Additional Comments:	None								

Fund 210X – Park Improvement Funds

Item Description	Response	
(1) A brief description of the type of fee in the account or fund	Quimby fees (Developer payments in lieu of dedicating park land), fees on commercial, industrial, and multi-family developments, donations to the City, or revenue received from lease or sale of park land to be used for the construction of park facilities as a result of increased demand for parks resulting from new development. Includes funds for municipal pool and bike path.	
(2) The amount of the fee	A formula based on a dwelling unit factor (currently 3.22 for single family units), the parkland dedication requirement (currently 5 acres/1,000 persons) and the fair market value per acre (varies per development).	
(3) The beginning and ending balance of the account or fund	Beginning Balance (07/01/07)	\$ 3,264,899
	Ending Balance (06/30/08)	\$ 2,190,130
(4) The amount of the fees collected and the interest earned	Other Development Fees	\$ -
	Amount of Fees Collected	\$ -
	Fees in Lieu of Park Land	\$ 315,839
	Interest Earned	\$ 154,280
	Rents/Concessions	\$ 15,710
	Sale Plans/Specifications	\$ 765
	Other Revenue	\$ 1,087
	Total Revenues	\$ 487,681
(5) An identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement in FY 07/08, including the total percentage of the cost of the public improvement that was funded with fees	AVCP Sports Field (7022)	\$ 6,820
	Total Cost of Project	\$ 6,820
	% of project funded by fees:	100%
	Park Master Plan (7026)	\$ 14,078
	Total Cost of Project	\$ 14,078
	% of project funded by fees:	100%
	Poindexter Park (7801)	\$ 73,287
	Total Cost of Project	\$ 134,407
	% of project funded by fees:	55%
	Arroyo Vista (7803)	\$ 1,426,564
	Total Cost of Project	\$ 1,608,412
	% of project funded by fees:	89%
	College View Park (7807)	\$ 27,151
	Total Cost of Project	\$ 74,287
	% of project funded by fees:	37%
	Tierra Rejada Park (7811)	\$ 9,198
	Total Cost of Project	\$ 76,532
	% of project funded by fees:	12%
	Glenwood Park (7813)	\$ 5,353
	Total Cost of Project	\$ 42,657
	% of project funded by fees:	13%
	Total Expenses	\$ 1,562,450

Fund 2150 - Tree & Landscaping Fund

Item Description	Response								
(1) A brief description of the type of fee in the account or fund	Fees to provide landscaping and trees in public areas resulting from the increase in demand from additional development.								
(2) The amount of the fee	\$0.05/commercial and industrial square foot								
(3) The beginning and ending balance of the account or fund	<table> <tr> <td>Beginning Balance (07/01/07)</td> <td align="right">\$ 104,821</td> </tr> <tr> <td>Ending Balance (06/30/08)</td> <td align="right">\$ 79,719</td> </tr> </table>	Beginning Balance (07/01/07)	\$ 104,821	Ending Balance (06/30/08)	\$ 79,719				
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(4) The amount of the fees collected and the interest earned	<table> <tr> <td>Amount of Fees Collected</td> <td align="right">\$ 16,705</td> </tr> <tr> <td>Interest Earned</td> <td align="right">\$ 5,436</td> </tr> <tr> <td>Total Revenues</td> <td align="right">\$ 22,141</td> </tr> </table>	Amount of Fees Collected	\$ 16,705	Interest Earned	\$ 5,436	Total Revenues	\$ 22,141		
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(5) An identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement in FY 07/08, including the total percentage of the cost of the public improvement that was funded with fees	<table> <tr> <td>Freeway Interchange Landscaping</td> <td align="right">\$ 47,243</td> </tr> <tr> <td>Total Cost of Project</td> <td align="right">\$ 47,243</td> </tr> <tr> <td>% of project funded by fees:</td> <td align="right">100%</td> </tr> <tr> <td>Total Expenses</td> <td align="right">\$ 47,243</td> </tr> </table>	Freeway Interchange Landscaping	\$ 47,243	Total Cost of Project	\$ 47,243	% of project funded by fees:	100%	Total Expenses	\$ 47,243
Freeway Interchange Landscaping	\$ 47,243								
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% of project funded by fees:	100%								
Total Expenses	\$ 47,243								
(6) 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 public improvement and the public improvement remains incomplete	No funds are appropriated in FY 08/09.								
(7) 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	<table> <tr> <td>Interfund Transfers:</td> <td align="right">\$ -</td> </tr> <tr> <td>Interfund Loans:</td> <td align="right">\$ -</td> </tr> </table>	Interfund Transfers:	\$ -	Interfund Loans:	\$ -				
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Additional Comments:	For information about pending and planned capital projects, see the City's annual capital improvement budget. For additional information about future development fee revenues, see the "Residential, Commercial and Industrial Quarterly Status Report" prepared by the Community Development Department.								

Fund 2151 - Art In Public Places

Item Description	Response								
(1) A brief description of the type of fee in the account or fund	Fees to provide art in public areas resulting from the demand for additional art from new development.								
(2) The amount of the fee	1% of total building valuation (single family, multi-family, mobilehome, commercial, industrial)								
(3) The beginning and ending balance of the account or fund	<table> <tr> <td>Beginning Balance (07/01/07)</td> <td align="right">\$ 1,411,071</td> </tr> <tr> <td>Ending Balance (06/30/08)</td> <td align="right">\$ 1,626,940</td> </tr> </table>	Beginning Balance (07/01/07)	\$ 1,411,071	Ending Balance (06/30/08)	\$ 1,626,940				
Beginning Balance (07/01/07)	\$ 1,411,071								
Ending Balance (06/30/08)	\$ 1,626,940								
(4) The amount of the fees collected and the interest earned	<table> <tr> <td>Amount of Fees Collected</td> <td align="right">\$ 176,170</td> </tr> <tr> <td>Interest Earned</td> <td align="right">\$ 74,614</td> </tr> <tr> <td>Total Revenues</td> <td align="right">\$ 250,784</td> </tr> </table>	Amount of Fees Collected	\$ 176,170	Interest Earned	\$ 74,614	Total Revenues	\$ 250,784		
Amount of Fees Collected	\$ 176,170								
Interest Earned	\$ 74,614								
Total Revenues	\$ 250,784								
(5) An identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement in FY 07/08, including the total percentage of the cost of the public improvement that was funded with fees	<table> <tr> <td>Spring/Flinn Artwork (7903)</td> <td align="right">\$ 34,914</td> </tr> <tr> <td>Total Cost of Project</td> <td align="right">\$ 34,914</td> </tr> <tr> <td>% of project funded by fees:</td> <td align="right">100%</td> </tr> <tr> <td>Total Expenses</td> <td align="right">\$ 34,914</td> </tr> </table>	Spring/Flinn Artwork (7903)	\$ 34,914	Total Cost of Project	\$ 34,914	% of project funded by fees:	100%	Total Expenses	\$ 34,914
Spring/Flinn Artwork (7903)	\$ 34,914								
Total Cost of Project	\$ 34,914								
% of project funded by fees:	100%								
Total Expenses	\$ 34,914								
(6) 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 public improvement and the public improvement remains incomplete	For FY 08/09, \$490K has been budgeted for Spring/Flinn Veterans' Memorial project (7903).								
(7) 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	<table> <tr> <td>Interfund Transfers:</td> <td align="right">\$ -</td> </tr> <tr> <td>Interfund Loans:</td> <td align="right">\$ -</td> </tr> </table>	Interfund Transfers:	\$ -	Interfund Loans:	\$ -				
Interfund Transfers:	\$ -								
Interfund Loans:	\$ -								
(8) The amount of refunds made pursuant to subdivision (e) of Section 66001 (of the Code) and any allocations pursuant to subdivision (f) of Section 66001 (of the Code)	<table> <tr> <td>Refunds Made:</td> <td align="right">\$ -</td> </tr> <tr> <td>Allocations Made:</td> <td align="right">\$ -</td> </tr> </table>	Refunds Made:	\$ -	Allocations Made:	\$ -				
Refunds Made:	\$ -								
Allocations Made:	\$ -								
Additional Comments:	For information about pending and planned capital projects, see the City's annual capital improvement budget. For additional information about future development fee revenues, see the "Residential, Commercial and Industrial Quarterly Status Report" prepared by the Community Development Department.								

Fund 2154 - Library Facilities Fund

Item Description	Response	
(1) A brief description of the type of fee in the account or fund	Fees to provide additional library facilities to accommodate demand for library services caused by additional development.	
(2) The amount of the fee	\$925.68/single family dwelling, \$596.91/multi-family dwelling, per unit \$612.06/mobilehome, per unit \$0.37/commercial and industrial square foot	
(3) The beginning and ending balance of the account or fund	Beginning Balance (07/01/07)	\$ 921,784
	Ending Balance (06/30/08)	\$ 1,118,173
(4) The amount of the fees collected and the interest earned	Amount of Fees Collected	\$ 171,634
	Interest Earned	\$ 49,383
	Total Revenues	\$ 221,017
(5) An identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement in FY 07/08, including the total percentage of the cost of the public improvement that was funded with fees	Contract Services	\$ 1,860
	Operating Supplies	\$ 1,366
	Furnitures & Fixtures	\$ 18,282
	Equipment	\$ 3,120
	Total Expenses	\$ 24,628
(6) 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 public improvement and the public improvement remains incomplete	For FY 08/09, the City budgeted \$47K of these funds for contract services for design and implement ADA compliant Library website (\$25K) and library shelvings (\$22).	
(7) 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	Interfund Transfers:	\$ -
	Interfund Loans:	\$ -
(8) The amount of refunds made pursuant to subdivision (e) of Section 66001 (of the Code) and any allocations pursuant to subdivision (f) of Section 66001 (of the Code)	Refunds Made:	\$ -
	Allocations Made:	\$ -
Additional Comments:	For information about pending and planned capital projects, see the City's annual capital improvement budget. For additional information about future development fee revenues, see the "Residential, Commercial and Industrial Quarterly Status Report" prepared by the Community Development Department.	

Fund 2501 – Los Angeles Avenue Area of Contribution Fund

Item Description	Response
(1) A brief description of the type of fee in the account or fund	Fees for street and related improvements to specific project areas to fund infrastructure enhancements as a result of additional development.
(2) The amount of the fee	\$ 7,807/residential unit \$43,717/commercial and industrial acre
(3) The beginning and ending balance of the account or fund	Beginning Balance (07/01/07) \$ 11,475,511 Ending Balance (06/30/08) \$ 11,185,507
(4) The amount of the fees collected and the interest earned	Amount of Fees Collected \$ 521,845 Interest Earned \$ 551,214 Revs Not Elsewhere Classified Sale Plans/Specifications Total Revenues \$ 1,073,059
(5) An identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement in FY 07/08, including the total percentage of the cost of the public improvement that was funded with fees	Special Professional Services \$ 413 Refund for Maureen to Beltram \$ (2,794) LA Ave Signal Interconnect (8004) \$ 539 Total Cost of Project \$ 2,751 % of project funded by fees: 20% Princeton Ave Widening (8012) \$ 1,158,155 Total Cost of Project \$ 1,160,049 % of project funded by fees: 100% LA Ave Widening Spr/Mrpk (8013) \$ 90,178 Total Cost of Project \$ 90,178 % of project funded by fees: 100% Spring Road Widening (8026) \$ 8,132 Total Cost of Project \$ 8,132 % of project funded by fees: 100% LA/TR Parkway Landscaping (8033) \$ 2,521 Total Cost of Project \$ 11,850 % of project funded by fees: 21% LA/TR Signal Modification (8046) \$ 1,750 Total Cost of Project \$ 1,750 % of project funded by fees: 100% LA Ave Medians (8047) \$ 59,931 Total Cost of Project \$ 59,931 % of project funded by fees: 100% Widening @ LA Ave/Shasta (8058) \$ 2,602 Total Cost of Project \$ 2,602 % of project funded by fees: 100% Total Expenses \$ 1,321,427

Fund 2501 – Los Angeles Avenue Area of Contribution Fund

Item Description	Response																		
<p>(6) 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 public improvement and the public improvement remains incomplete</p>	<p>Approximately \$5.1million of this fund has been appropriated as follows: Princeton Widening (8012)-\$34K LA Ave Widening - Spring Rd/Moorpark Ave (8013)-\$1M Spring Road Widening (8026)-\$888K Rail Crossing Improvements @ Spring Rd (8039)-\$1.1M LA Ave /TR Rd Signal Modification (8046)-\$152K LA Ave Medians (8047)-\$130K Underground Utility District 2 (8051)-\$300K Widening @ LA Ave/Shasta (8058)-\$1.2M New LA Ave Undergrounding (8066)-\$338K.</p> <p>Many of these projects will require two to three or more years for completion.</p>																		
<p>(7) 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</p>	<p><i>Interfund Transfers</i></p> <table border="0"> <tr> <td>Engineering City Staff cost reimbursement - LA Ave Widening Maureen to Beltramo (8003)</td> <td align="right">\$ 676</td> </tr> <tr> <td>Engineering City Staff cost reimbursement - Princeton Ave Widening (8012)</td> <td align="right">\$ 10,627</td> </tr> <tr> <td>Engineering City Staff cost reimbursement - LA Ave Widening Spring Rd/Moorpark Ave (8013)</td> <td align="right">\$ 11,018</td> </tr> <tr> <td>Engineering City Staff cost reimbursement - Spring Rd Widening (8026)</td> <td align="right">\$ 5,479</td> </tr> <tr> <td>Engineering City Staff cost reimbursement - LA Ave Medians (8047)</td> <td align="right">\$ 5,037</td> </tr> <tr> <td>Engineering City Staff cost reimbursement - Widening @ LA Ave/Shasta (8058)</td> <td align="right">\$ 8,798</td> </tr> <tr> <td>Total Interfund Transfers</td> <td align="right">\$ 41,635</td> </tr> </table> <p><i>Interfund Loans</i></p> <table border="0"> <tr> <td>Loan to Tierra Rejada AOC Tierra Rejada Median Landscape project (8042) Date of Repayment: Not Specified Interest Rate of Loan: 0.00% Amount of Loan: \$134,242</td> <td align="right">\$ 134,242</td> </tr> <tr> <td>Total Interfund Loans</td> <td align="right">\$ 134,242</td> </tr> </table>	Engineering City Staff cost reimbursement - LA Ave Widening Maureen to Beltramo (8003)	\$ 676	Engineering City Staff cost reimbursement - Princeton Ave Widening (8012)	\$ 10,627	Engineering City Staff cost reimbursement - LA Ave Widening Spring Rd/Moorpark Ave (8013)	\$ 11,018	Engineering City Staff cost reimbursement - Spring Rd Widening (8026)	\$ 5,479	Engineering City Staff cost reimbursement - LA Ave Medians (8047)	\$ 5,037	Engineering City Staff cost reimbursement - Widening @ LA Ave/Shasta (8058)	\$ 8,798	Total Interfund Transfers	\$ 41,635	Loan to Tierra Rejada AOC Tierra Rejada Median Landscape project (8042) Date of Repayment: Not Specified Interest Rate of Loan: 0.00% Amount of Loan: \$134,242	\$ 134,242	Total Interfund Loans	\$ 134,242
Engineering City Staff cost reimbursement - LA Ave Widening Maureen to Beltramo (8003)	\$ 676																		
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Engineering City Staff cost reimbursement - Widening @ LA Ave/Shasta (8058)	\$ 8,798																		
Total Interfund Transfers	\$ 41,635																		
Loan to Tierra Rejada AOC Tierra Rejada Median Landscape project (8042) Date of Repayment: Not Specified Interest Rate of Loan: 0.00% Amount of Loan: \$134,242	\$ 134,242																		
Total Interfund Loans	\$ 134,242																		
<p>(8) The amount of refunds made pursuant to subdivision (e) of Section 66001 (of the Code) and any allocations pursuant to subdivision (f) of Section 66001 (of the Code)</p>	<table border="0"> <tr> <td>Refunds Made:</td> <td align="right">\$ -</td> </tr> <tr> <td>Allocations Made:</td> <td align="right">\$ -</td> </tr> </table>	Refunds Made:	\$ -	Allocations Made:	\$ -														
Refunds Made:	\$ -																		
Allocations Made:	\$ -																		
<p>Additional Comments:</p>	<p>For information about pending and planned capital projects, see the City's annual capital improvement budget. For additional information about future development fee revenues, see the "Residential, Commercial and Industrial Quarterly Status Report" prepared by the Community Development Department.</p>																		

Fund 2502 – Tierra Rejada Road / Spring Road Area of Contribution Fund

Item Description	Response	
(1) A brief description of the type of fee in the account or fund	Fees for street and related improvements to specific project areas to fund infrastructure enhancements as a result of additional development.	
(2) The amount of the fee	\$9,142.13/residential unit \$51,195.93/commercial and industrial acre	
(3) The beginning and ending balance of the account or fund	Beginning Balance (07/01/07) \$ (567,443) Ending Balance (06/30/08) \$ (135,624)	
(4) The amount of the fees collected and the interest earned	Amount of Fees Collected \$ 432,759 Interest Earned \$ 2,374 Revs Not Elsewhere Classified \$ - Sale Plans/Specifications Total Revenues \$ 435,133	
(5) An identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement in FY 07/08, including the total percentage of the cost of the public improvement that was funded with fees	Special Professional Services \$ 926 TR Signal Interconnect (8036) \$ 1,086 Total Cost of Project \$ 129,672 % of project funded by fees: 1% TR Median/Spring to Fwy (8042) \$ 1,302 Total Cost of Project \$ 1,302 % of project funded by fees: 100% Total Expenses \$ 3,313	
(6) 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 public improvement and the public improvement remains incomplete	For FY 08/09, an additional \$45K has been budgeted for Tierra Rejada Median/Spring to Fwy (8042). Additional loans from the LA AOC Fund may be required depending on when these projects are completed.	
(7) 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	<i>Interfund Transfers</i> \$ - Total Interfund Transfers \$ - <i>Interfund Loans</i> Loan from Los Angeles Ave AOC \$ 134,242 Tierra Rejada Median Landscape project (8042) Date of Repayment: Not Specified Interest Rate of Loan: 0.00% Amount of Loan: \$134,242 Total Interfund Loans \$ 134,242	
(8) The amount of refunds made pursuant to subdivision (e) of Section 66001 (of the Code) and any allocations pursuant to subdivision (f) of Section 66001 (of the Code)	Refunds Made \$ - Allocations Made \$ -	

Fund 2502 – Tierra Rejada Road / Spring Road Area of Contribution Fund

Item Description	Response
Additional Comments	For information about pending and planned capital projects, see the City's annual capital improvement budget. For additional information about future development fee revenues, see the "Residential, Commercial and Industrial Quarterly Status Report" prepared by the Community Development Department.

Fund 2503 – Casey Road/Gabbert Road Area of Contribution Fund

Item Description	Response
(1) A brief description of the type of fee in the account or fund	Fees for street and related improvements to specific project areas to fund infrastructure enhancements as a result of additional development.
(2) The amount of the fee	\$2,030/residential unit \$6,428/commercial and industrial acre
(3) The beginning and ending balance of the account or fund	Beginning Balance (07/01/07) \$ 71,292 Ending Balance (06/30/08) \$ 79,123
(4) The amount of the fees collected and the interest earned	Amount of Fees Collected \$ 4,060 Interest Earned \$ 3,772 Expense Reimbursements \$ - Other Admin Service Fees \$ - Total Revenues \$ 7,832
(5) An identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement in FY 07/08, including the total percentage of the cost of the public improvement that was funded with fees	No fees expended during FY 07/08
(6) 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 public improvement and the public improvement remains incomplete	No funds are appropriated for FY 08/09. The funds accumulated in this account are anticipated to be spent within the next five fiscal years on appropriate street improvement programs.
(7) 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	Interfund Transfers: \$ - Interfund Loans: \$ -
(8) The amount of refunds made pursuant to subdivision (e) of Section 66001 (of the Code) and any allocations pursuant to subdivision (f) of Section 66001 (of the Code)	Refunds Made: \$ - Allocations Made: \$ -
Additional Comments:	For information about pending and planned capital projects, see the City's annual capital improvement budget. For additional information about future development fee revenues, see the "Residential, Commercial and Industrial Quarterly Status Report" prepared by the Community Development Department.

Fund 2504 – Fremont Storm Drain AOC

Item Description	Response									
(1) A brief description of the type of fee in the account or fund	Fees for Fremont Storm Drain and related improvements as a result of additional development.									
(2) The amount of the fee	Negotiated with developers based upon the estimated impact of development on the Fremont Storm drain.									
(3) The beginning and ending balance of the account or fund	<table border="0"> <tr> <td>Beginning Balance (07/01/07)</td> <td align="right">\$</td> <td align="right">13,820</td> </tr> <tr> <td>Ending Balance (06/30/08)</td> <td align="right">\$</td> <td align="right">14,531</td> </tr> </table>	Beginning Balance (07/01/07)	\$	13,820	Ending Balance (06/30/08)	\$	14,531			
Beginning Balance (07/01/07)	\$	13,820								
Ending Balance (06/30/08)	\$	14,531								
(4) The amount of the fees collected and the interest earned	<table border="0"> <tr> <td>Amount of Fees Collected</td> <td align="right">\$</td> <td align="right">-</td> </tr> <tr> <td>Interest Earned</td> <td align="right">\$</td> <td align="right">711</td> </tr> <tr> <td>Total Revenues</td> <td align="right">\$</td> <td align="right">711</td> </tr> </table>	Amount of Fees Collected	\$	-	Interest Earned	\$	711	Total Revenues	\$	711
Amount of Fees Collected	\$	-								
Interest Earned	\$	711								
Total Revenues	\$	711								
(5) An identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement in FY 07/08, including the total percentage of the cost of the public improvement that was funded with fees	No fees expended during FY 07/08.									
(6) 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 public improvement and the public improvement remains incomplet	No funds were appropriated in FY 08/09. The funds accumulated in this account are anticipated to be spent within the next five fiscal years on appropriate storm drain improvements.									
(7) 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	<table border="0"> <tr> <td>Interfund Transfers:</td> <td align="right">\$</td> <td align="right">-</td> </tr> <tr> <td>Interfund Loans:</td> <td align="right">\$</td> <td align="right">-</td> </tr> </table>	Interfund Transfers:	\$	-	Interfund Loans:	\$	-			
Interfund Transfers:	\$	-								
Interfund Loans:	\$	-								
(8) The amount of refunds made pursuant to subdivision (e) of Section 66001 (of the Code) and any allocations pursuant to subdivision (f) of Section 66001 (of the Code)	<table border="0"> <tr> <td>Refunds Made:</td> <td align="right">\$</td> <td align="right">-</td> </tr> <tr> <td>Allocations Made:</td> <td align="right">\$</td> <td align="right">-</td> </tr> </table>	Refunds Made:	\$	-	Allocations Made:	\$	-			
Refunds Made:	\$	-								
Allocations Made:	\$	-								
Additional Comments:	For information about pending and planned capital projects, see the City's annual capital improvement budget. For additional information about future development fee revenues, see the "Residential, Commercial and Industrial Quarterly Status Report" prepared by the Community Development Department.									

Fund 4002 – Police Facilities Fund

Item Description	Response																					
(1) A brief description of the type of fee in the account or fund	Fees are collected by Building and Safety prior to issuance of building permits for construction of police facilities within the City to fund the increased demand for police services as a result of additional development.																					
(2) The amount of the fee	\$1,027/single family dwelling \$1,027/multi-family dwelling, per unit \$1,027/mobilehome, per unit \$0.60/commercial and industrial square foot																					
(3) The beginning and ending balance of the account or fund	<table> <tr> <td>Beginning Balance (07/01/07)</td> <td align="right">\$</td> <td align="right">(2,205,777)</td> </tr> <tr> <td>Ending Balance (06/30/08)</td> <td align="right">\$</td> <td align="right">(1,943,789)</td> </tr> </table>	Beginning Balance (07/01/07)	\$	(2,205,777)	Ending Balance (06/30/08)	\$	(1,943,789)															
Beginning Balance (07/01/07)	\$	(2,205,777)																				
Ending Balance (06/30/08)	\$	(1,943,789)																				
(4) The amount of the fees collected and the interest earned	<table> <tr> <td>Amount of Fees Collected</td> <td align="right">\$</td> <td align="right">263,740</td> </tr> <tr> <td>Interest Earned</td> <td align="right">\$</td> <td align="right">(1)</td> </tr> <tr> <td>Interfund Transfer</td> <td></td> <td></td> </tr> <tr> <td>Total Revenues</td> <td align="right">\$</td> <td align="right">263,739</td> </tr> </table>	Amount of Fees Collected	\$	263,740	Interest Earned	\$	(1)	Interfund Transfer			Total Revenues	\$	263,739									
Amount of Fees Collected	\$	263,740																				
Interest Earned	\$	(1)																				
Interfund Transfer																						
Total Revenues	\$	263,739																				
(5) An identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement in FY 07/08, including the total percentage of the cost of the public improvement that was funded with fees	<table> <tr> <td>Police Services Facility (2005)</td> <td align="right">\$</td> <td align="right">1,752</td> </tr> <tr> <td>Total Cost of Project</td> <td align="right">\$</td> <td align="right">1,752</td> </tr> <tr> <td>% of project funded by fees:</td> <td></td> <td align="right">100%</td> </tr> <tr> <td>Total Expenses</td> <td align="right">\$</td> <td align="right">1,752</td> </tr> </table>	Police Services Facility (2005)	\$	1,752	Total Cost of Project	\$	1,752	% of project funded by fees:		100%	Total Expenses	\$	1,752									
Police Services Facility (2005)	\$	1,752																				
Total Cost of Project	\$	1,752																				
% of project funded by fees:		100%																				
Total Expenses	\$	1,752																				
(6) 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 public improvement and the public improvement remains incomplete	For FY 08/09 the City budgeted \$105K for the Police Services Facility architecture design.																					
(7) 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	<table> <tr> <td><i>Interfund Transfers:</i></td> <td align="right">\$</td> <td align="right">-</td> </tr> <tr> <td>Total Interfund Transfers</td> <td></td> <td></td> </tr> <tr> <td><i>Interfund Loans:</i></td> <td align="right">\$</td> <td align="right">1,943,495</td> </tr> <tr> <td>Loan from Endowment fund for Police Services Facility</td> <td></td> <td></td> </tr> <tr> <td>Date of Repayment: As development fees are collected in future years</td> <td></td> <td></td> </tr> <tr> <td>Interest Rate of Loan: 0.00%</td> <td></td> <td></td> </tr> <tr> <td>Total Interfund Loans</td> <td align="right">\$</td> <td align="right">1,943,495</td> </tr> </table>	<i>Interfund Transfers:</i>	\$	-	Total Interfund Transfers			<i>Interfund Loans:</i>	\$	1,943,495	Loan from Endowment fund for Police Services Facility			Date of Repayment: As development fees are collected in future years			Interest Rate of Loan: 0.00%			Total Interfund Loans	\$	1,943,495
<i>Interfund Transfers:</i>	\$	-																				
Total Interfund Transfers																						
<i>Interfund Loans:</i>	\$	1,943,495																				
Loan from Endowment fund for Police Services Facility																						
Date of Repayment: As development fees are collected in future years																						
Interest Rate of Loan: 0.00%																						
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Refunds Made:	\$	-																				
Allocations Made:	\$	-																				
Additional Comments:	For information about pending and planned capital projects, see the City's annual capital improvement budget. For additional information about future development fee revenues, see the "Residential, Commercial and Industrial Quarterly Status Report" prepared by the Community Development Department.																					