

**MOORPARK CITY COUNCIL
AGENDA REPORT**

TO: Honorable City Council

FROM: Johnny Ea, Finance Director 
Prepared by: Deanna Farnell, Finance/Accounting Manager

DATE: December 20, 2005 (CC Meeting of January 18, 2006)

SUBJECT: Consider the Report Titled "Accounting of Fund Information as Required by Section 66006 of the California Government Code for Fiscal Year 2004/2005"

BACKGROUND

Section 66006 of the California Government Code (Code) requires local agencies to make available to the public information regarding development-related fees exacted by the City. This information is to be contained in a report made available for public review within at least 180 days after the end of the City's fiscal year.

DISCUSSION

Section 66006 of the Code requires the City to prepare a report that addresses eight (8) elements for each fund holding development-related fees. 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 2004/2005." The report relates to transactions made during the fiscal year that concluded on June 30, 2005.

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.

Honorable City Council
January 18, 2006
Page 2

STAFF RECOMMENDATION

Receive and file said report.

Attachment: "Accounting of Fund Information as Required by Section 66006 of the
California Code for Fiscal Year 2004/2005"

000083



City of Moorpark, California

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

for

Fiscal Year 2004/2005

Scheduled for Public Review at the City Council Meeting

of

January 18, 2006

000084

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 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 border="0"> <tr> <td>Beginning Balance (07/01/04)</td> <td align="right">\$ 6,008,802</td> </tr> <tr> <td>Ending Balance (06/30/05)</td> <td align="right">\$ 6,233,085</td> </tr> </table>	Beginning Balance (07/01/04)	\$ 6,008,802	Ending Balance (06/30/05)	\$ 6,233,085														
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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">\$ 194,054</td> </tr> <tr> <td>Interest Earned</td> <td align="right">\$ 126,187</td> </tr> <tr> <td>Total Revenues</td> <td align="right">\$ 320,241</td> </tr> </table>	Amount of Fees Collected	\$ 194,054	Interest Earned	\$ 126,187	Total Revenues	\$ 320,241												
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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 04/05, including the total percentage of the cost of the public improvement that was funded with fees	<table border="0"> <tr> <td>Moorpark Ave/Widen Casey to 3rd (8040)</td> <td align="right">\$ 42,383</td> </tr> <tr> <td>Total Cost of Project</td> <td align="right">\$ 84,025</td> </tr> <tr> <td>% of project funded by fees:</td> <td align="right">50%</td> </tr> <tr> <td> </td> <td></td> </tr> <tr> <td>North Hills Parkway (8061)</td> <td align="right">\$ 53,576</td> </tr> <tr> <td>Total Cost of Project</td> <td align="right">\$ 53,576</td> </tr> <tr> <td>% of project funded by fees:</td> <td align="right">100%</td> </tr> <tr> <td> </td> <td></td> </tr> <tr> <td>Total Expenses</td> <td align="right">\$ 95,959</td> </tr> </table>	Moorpark Ave/Widen Casey to 3rd (8040)	\$ 42,383	Total Cost of Project	\$ 84,025	% of project funded by fees:	50%	 		North Hills Parkway (8061)	\$ 53,576	Total Cost of Project	\$ 53,576	% of project funded by fees:	100%	 		Total Expenses	\$ 95,959
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Total Expenses	\$ 95,959																		
(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 05/06, \$820K has been budgeted for Moorpark Ave. Widening/Casey to 3rd (8040), Route 23 North Alignment \$150k (8045) and another \$246K for North Hills Parkway (8061). 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	<table border="0"> <tr> <td>Interfund Transfers:</td> <td></td> </tr> <tr> <td>Transfer to Community Development</td> <td></td> </tr> <tr> <td>Interfund Loans:</td> <td align="right">\$ -</td> </tr> </table>	Interfund Transfers:		Transfer to Community Development		Interfund Loans:	\$ -												
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(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> </tr> <tr> <td>Allocations Made:</td> <td align="right">\$ -</td> </tr> </table>	Refunds Made:	\$ -	Allocations Made:	\$ -														
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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 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 border="0"> <tr> <td>Beginning Balance (07/01/04)</td> <td align="right">\$ 167,904</td> </tr> <tr> <td>Ending Balance (06/30/05)</td> <td align="right">\$ 205,327</td> </tr> </table>	Beginning Balance (07/01/04)	\$ 167,904	Ending Balance (06/30/05)	\$ 205,327				
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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">\$ 50,081</td> </tr> <tr> <td>Interest Earned</td> <td align="right">\$ 4,073</td> </tr> <tr> <td>Total Revenues</td> <td align="right">\$ 54,154</td> </tr> </table>	Amount of Fees Collected	\$ 50,081	Interest Earned	\$ 4,073	Total Revenues	\$ 54,154		
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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 04/05, including the total percentage of the cost of the public improvement that was funded with fees	<table border="0"> <tr> <td>Crossing Guard Expenses</td> <td align="right">\$ 16,731</td> </tr> <tr> <td>Total Cost of Project(s)</td> <td align="right">\$ 68,010</td> </tr> <tr> <td>% of project funded by fees:</td> <td align="right">25%</td> </tr> <tr> <td>Total Expenses</td> <td align="right">\$ 16,731</td> </tr> </table>	Crossing Guard Expenses	\$ 16,731	Total Cost of Project(s)	\$ 68,010	% of project funded by fees:	25%	Total Expenses	\$ 16,731
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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	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 \$30K has been budgeted for FY 05/06 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 border="0"> <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:	None								

Fund 210X – Park Improvement Fund

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 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	<table> <tr> <td>Beginning Balance (07/01/04)</td> <td align="right">\$ 2,013,559</td> </tr> <tr> <td>Ending Balance (06/30/05)</td> <td align="right">\$ 2,209,637</td> </tr> </table>	Beginning Balance (07/01/04)	\$ 2,013,559	Ending Balance (06/30/05)	\$ 2,209,637																																				
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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 border="0"> <tr> <td>Beginning Balance (07/01/04)</td> <td align="right">\$</td> <td align="right">131,960</td> </tr> <tr> <td>Ending Balance (06/30/05)</td> <td align="right">\$</td> <td align="right">93,398</td> </tr> </table>	Beginning Balance (07/01/04)	\$	131,960	Ending Balance (06/30/05)	\$	93,398																					
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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">\$</td> <td align="right">6,453</td> </tr> <tr> <td>Interest Earned</td> <td align="right">\$</td> <td align="right">2,317</td> </tr> <tr> <td>Sale Plans/Specifications</td> <td align="right">\$</td> <td align="right">213</td> </tr> <tr> <td>Total Revenues</td> <td align="right">\$</td> <td align="right">8,982</td> </tr> </table>	Amount of Fees Collected	\$	6,453	Interest Earned	\$	2,317	Sale Plans/Specifications	\$	213	Total Revenues	\$	8,982															
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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 04/05, including the total percentage of the cost of the public improvement that was funded with fees	<table border="0"> <tr> <td>LA/TR Parkway Landscaping (8033)</td> <td align="right">\$</td> <td align="right">14,462</td> </tr> <tr> <td>Total Cost of Project</td> <td align="right">\$</td> <td align="right">36,238</td> </tr> <tr> <td>% of project funded by fees:</td> <td></td> <td align="right">40%</td> </tr> <tr> <td> </td> <td></td> <td></td> </tr> <tr> <td>Parkway Trees-Spring Rd. (8054)</td> <td align="right">\$</td> <td align="right">33,082</td> </tr> <tr> <td>Total Cost of Project</td> <td align="right">\$</td> <td align="right">33,082</td> </tr> <tr> <td>% of project funded by fees:</td> <td></td> <td align="right">100%</td> </tr> <tr> <td> </td> <td></td> <td></td> </tr> <tr> <td>Total Expenses</td> <td align="right">\$</td> <td align="right">47,543</td> </tr> </table>	LA/TR Parkway Landscaping (8033)	\$	14,462	Total Cost of Project	\$	36,238	% of project funded by fees:		40%	 			Parkway Trees-Spring Rd. (8054)	\$	33,082	Total Cost of Project	\$	33,082	% of project funded by fees:		100%	 			Total Expenses	\$	47,543
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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 05/06, \$115K has been budgeted for the Poindexter Parkway project (8048) and another \$18K for LA Ave/Tierra Rejada Parkway Landscaping (8033).																											
(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 border="0"> <tr> <td>Interfund Transfers:</td> <td align="right">\$</td> <td align="right">-</td> </tr> <tr> <td> </td> <td></td> <td></td> </tr> <tr> <td>Interfund Loans:</td> <td align="right">\$</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	\$0.10/commercial and industrial square foot						
(3) The beginning and ending balance of the account or fund	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">Beginning Balance (07/01/04)</td> <td style="text-align: right;">\$ 102,964</td> </tr> <tr> <td>Ending Balance (06/30/05)</td> <td style="text-align: right;">\$ 107,832</td> </tr> </table>	Beginning Balance (07/01/04)	\$ 102,964	Ending Balance (06/30/05)	\$ 107,832		
Beginning Balance (07/01/04)	\$ 102,964						
Ending Balance (06/30/05)	\$ 107,832						
(4) The amount of the fees collected and the interest earned	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">Amount of Fees Collected</td> <td style="text-align: right;">\$ 2,703</td> </tr> <tr> <td>Interest Earned</td> <td style="text-align: right;">\$ 2,165</td> </tr> <tr> <td>Total Revenues</td> <td style="text-align: right;">\$ 4,868</td> </tr> </table>	Amount of Fees Collected	\$ 2,703	Interest Earned	\$ 2,165	Total Revenues	\$ 4,868
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Total Revenues	\$ 4,868						
(5) An identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement in FY 04/05, including the total percentage of the cost of the public improvement that was funded with fees	No fee expended during FY 04/05.						
(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 05/06, \$60K has been budgeted for Spring/Flinn Artwork project.						
(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 style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">Interfund Transfers:</td> <td style="text-align: right;">\$ -</td> </tr> <tr> <td>Interfund Loans:</td> <td style="text-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 style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">Refunds Made:</td> <td style="text-align: right;">\$ -</td> </tr> <tr> <td>Allocations Made:</td> <td style="text-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.						

000092

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/multifamily dwelling \$612.06/mobile home unit \$0.37/commercial and industrial square foot									
(3) The beginning and ending balance of the account or fund	<table border="0"> <tr> <td>Beginning Balance (07/01/04)</td> <td>\$</td> <td>523,385</td> </tr> <tr> <td>Ending Balance (06/30/05)</td> <td>\$</td> <td>627,152</td> </tr> </table>	Beginning Balance (07/01/04)	\$	523,385	Ending Balance (06/30/05)	\$	627,152			
Beginning Balance (07/01/04)	\$	523,385								
Ending Balance (06/30/05)	\$	627,152								
(4) The amount of the fees collected and the interest earned	<table border="0"> <tr> <td>Amount of Fees Collected</td> <td>\$</td> <td>92,185</td> </tr> <tr> <td>Interest Earned</td> <td>\$</td> <td>11,970</td> </tr> <tr> <td>Total Revenues</td> <td>\$</td> <td>104,154</td> </tr> </table>	Amount of Fees Collected	\$	92,185	Interest Earned	\$	11,970	Total Revenues	\$	104,154
Amount of Fees Collected	\$	92,185								
Interest Earned	\$	11,970								
Total Revenues	\$	104,154								
(5) An identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement in FY 04/05, including the total percentage of the cost of the public improvement that was funded with fees	<table border="0"> <tr> <td>Library Special Dept Supplies</td> <td>\$</td> <td>387</td> </tr> <tr> <td>Total Expenses</td> <td>\$</td> <td>387</td> </tr> </table>	Library Special Dept Supplies	\$	387	Total Expenses	\$	387			
Library Special Dept Supplies	\$	387								
Total Expenses	\$	387								
(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 05/06, the City budgeted \$30,000 of these funds for library material, including compact discs, videos/DVDs, books, and other equipment.									
(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 border="0"> <tr> <td>Interfund Transfers:</td> <td>\$</td> <td>-</td> </tr> <tr> <td>Interfund Loans:</td> <td>\$</td> <td>-</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>\$</td> <td>-</td> </tr> <tr> <td>Allocations Made:</td> <td>\$</td> <td>-</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 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	\$3,760/residential unit \$21,057/commercial acre
(3) The beginning and ending balance of the account or fund	Beginning Balance (07/01/04) \$ 7,870,569 Ending Balance (06/30/05) \$ 7,591,240
(4) The amount of the fees collected and the interest earned	Amount of Fees Collected \$ 468,128 Interest Earned \$ 27,520 Sale Plans/Specifications \$ 930 Total Revenues \$ 496,578
(5) An identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement in FY 04/05, including the total percentage of the cost of the public improvement that was funded with fees	LA Ave Maureen to Beltram (8003) \$ 26,075 Total Cost of Project \$ 89,100 % of project funded by fees: 29% LA Ave. Widening Spr/High (8012) \$ 88,590 Total Cost of Project \$ 88,590 % of project funded by fees: 100% LA Ave. Widening Spr/Mrpk (8013) \$ 438,630 Total Cost of Project \$ 438,630 % of project funded by fees: 100% Spring Road Widening (8026) \$ 60,241 Total Cost of Project \$ 60,241 % of project funded by fees: 100% Flinn/Spring Modification (8037) \$ 2,113 Total Cost of Project \$ 4,227 % of project funded by fees: 50% Total Expenses \$ 615,649
(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	Approximately \$5 million in this fund has been budgeted for twelve (12) various ongoing as well as new projects in FY 05/06. Many of these projects will require two to three fiscal years for completion.
(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 \$ 160,259 Interfund Loans Loan to Tierra Rejada AOC \$ 352,863 Spring Road Bridge project Date of Repayment: Not Specified Interest Rate of Loan: 0.00% Amount of Loan: \$352,863
(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 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	\$ 3,553/residential unit \$19,892/commercial acre
(3) The beginning and ending balance of the account or fund	Beginning Balance (07/01/04) \$ (195,625) Ending Balance (06/30/05) \$ (276,829)
(4) The amount of the fees collected and the interest earned	Amount of Fees Collected \$ 13,467 Interest Earned \$ 10,112 Sale Plans/Specifications \$ 235 Total Revenues \$ 23,814
(5) An identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement in FY 04/05, including the total percentage of the cost of the public improvement that was funded with fees	TR Signal Interconnect (8036) \$ 12 Total Cost of Project \$ 12 % of project funded by fees: 100% TR Median/Spring to FWY (8042) \$ 17,254 Total Cost of Project \$ 17,254 % of project funded by fees: 100% Spring Rd Dble Lft Turn Lane (8055) \$ 87,752 Total Cost of Project \$ 87,752 % of project funded by fees: 100% Total Expenses \$ 105,018
(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 05/06, an additional \$103K has been budgeted for Traffic Signal Interconnect Project (8036), \$873K for Tierra Rejada Median (8042), and \$12K for Spring Road Double Left Turn Lane (8055). 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	Interfund Transfers \$ - Interfund Loans \$ 352,863 Loan from Los Angeles Ave AOC Spring Road Bridge project Date of Repayment: Not Specified Interest Rate of Loan: 0.00% Amount of Loan: \$352,863
(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 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 acre									
(3) The beginning and ending balance of the account or fund	<table border="0"> <tr> <td>Beginning Balance (07/01/04)</td> <td>\$</td> <td>47,171</td> </tr> <tr> <td>Ending Balance (06/30/05)</td> <td>\$</td> <td>50,201</td> </tr> </table>	Beginning Balance (07/01/04)	\$	47,171	Ending Balance (06/30/05)	\$	50,201			
Beginning Balance (07/01/04)	\$	47,171								
Ending Balance (06/30/05)	\$	50,201								
(4) The amount of the fees collected and the interest earned	<table border="0"> <tr> <td>Amount of Fees Collected</td> <td>\$</td> <td>2,030</td> </tr> <tr> <td>Interest Earned</td> <td>\$</td> <td>1,000</td> </tr> <tr> <td>Total Revenues</td> <td>\$</td> <td>3,030</td> </tr> </table>	Amount of Fees Collected	\$	2,030	Interest Earned	\$	1,000	Total Revenues	\$	3,030
Amount of Fees Collected	\$	2,030								
Interest Earned	\$	1,000								
Total Revenues	\$	3,030								
(5) An identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement in FY 04/05, including the total percentage of the cost of the public improvement that was funded with fees	No fees expended during FY 04/05.									
(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 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	<table border="0"> <tr> <td>Interfund Transfers:</td> <td>\$</td> <td>-</td> </tr> <tr> <td>Interfund Loans:</td> <td>\$</td> <td>-</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>\$</td> <td>-</td> </tr> <tr> <td>Allocations Made:</td> <td>\$</td> <td>-</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 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 (07/01/04)</td> <td align="right">\$</td> <td align="right">12,433</td> </tr> <tr> <td>Ending Balance (06/30/05)</td> <td align="right">\$</td> <td align="right">12,692</td> </tr> </table>	Beginning Balance (07/01/04)	\$	12,433	Ending Balance (06/30/05)	\$	12,692			
Beginning Balance (07/01/04)	\$	12,433								
Ending Balance (06/30/05)	\$	12,692								
(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">258</td> </tr> <tr> <td>Total Revenues</td> <td align="right">\$</td> <td align="right">258</td> </tr> </table>	Amount of Fees Collected	\$	-	Interest Earned	\$	258	Total Revenues	\$	258
Amount of Fees Collected	\$	-								
Interest Earned	\$	258								
Total Revenues	\$	258								
(5) An identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement in FY 04/05, including the total percentage of the cost of the public improvement that was funded with fees	No fees expended during FY 04/05.									
(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	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	\$677/Single family dwelling \$677/Multi-family dwelling, per unit \$677/Mobile home, per unit \$0.41/Commercial and Industrial square foot										
(3) The beginning and ending balance of the account or fund	<table border="0"> <tr> <td>Beginning Balance (07/01/04)</td> <td align="right">\$ (1,387,154)</td> </tr> <tr> <td>Ending Balance (06/30/05)</td> <td align="right">\$ (7,198,709)</td> </tr> </table>	Beginning Balance (07/01/04)	\$ (1,387,154)	Ending Balance (06/30/05)	\$ (7,198,709)						
Beginning Balance (07/01/04)	\$ (1,387,154)										
Ending Balance (06/30/05)	\$ (7,198,709)										
(4) The amount of the fees collected and the interest earned	<table border="0"> <tr> <td>Amount of Fees Collected</td> <td align="right">\$ 85,411</td> </tr> <tr> <td>Interest Earned</td> <td align="right">\$ -</td> </tr> <tr> <td>Total Revenues</td> <td align="right">\$ 85,411</td> </tr> </table>	Amount of Fees Collected	\$ 85,411	Interest Earned	\$ -	Total Revenues	\$ 85,411				
Amount of Fees Collected	\$ 85,411										
Interest Earned	\$ -										
Total Revenues	\$ 85,411										
(5) An identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement in FY 04/05, including the total percentage of the cost of the public improvement that was funded with fees	<table border="0"> <tr> <td>Police Services Facility (2005)</td> <td align="right">\$ 5,896,966</td> </tr> <tr> <td>Total Cost of Project</td> <td align="right">\$ 5,896,966</td> </tr> <tr> <td>% of project funded by fees:</td> <td align="right">100%</td> </tr> <tr> <td>Total Expenses</td> <td align="right">\$ 5,896,966</td> </tr> </table>	Police Services Facility (2005)	\$ 5,896,966	Total Cost of Project	\$ 5,896,966	% of project funded by fees:	100%	Total Expenses	\$ 5,896,966		
Police Services Facility (2005)	\$ 5,896,966										
Total Cost of Project	\$ 5,896,966										
% of project funded by fees:	100%										
Total Expenses	\$ 5,896,966										
(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	Although no additional funds were budgeted in FY 05/06 the final costs of completion for the Police Services Facility are still being calculated. A mid-year budget adjustment will ensure coverage of the additional funds needed. The Police Services Facility was occupied in November 2005.										
(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 border="0"> <tr> <td>Interfund Transfers:</td> <td align="right">\$ -</td> </tr> <tr> <td>Interfund Loans:</td> <td align="right">\$ 7,946,630</td> </tr> <tr> <td>Loan from Endowment fund for Police Services Facility</td> <td></td> </tr> <tr> <td>Date of Repayment: As development fees are collected in future years</td> <td></td> </tr> <tr> <td>Interest Rate of Loan: 0.00%</td> <td></td> </tr> </table>	Interfund Transfers:	\$ -	Interfund Loans:	\$ 7,946,630	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%	
Interfund Transfers:	\$ -										
Interfund Loans:	\$ 7,946,630										
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%											
(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> </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.										