

ITEM 10.E.

**MOORPARK CITY COUNCIL
AGENDA REPORT**

TO: Honorable City Council

FROM: Ron Ahlers, Finance Director *RA*
Prepared by: Irimina Lumbad, Finance/Accounting Manager *IL*

DATE: October 20, 2009 (CC Meeting of December 2, 2009)

SUBJECT: Consider the Report Titled "Accounting of Fund Information as Required by Section 66006 of the California Government Code for Fiscal Year 2008/09"

BACKGROUND

California Government Code Sections 66000-66008 prescribe 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

Section 66006 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 2, 2009
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 2008/2009". The report, based on the City's unaudited financial records, relates to transactions made during the fiscal year that concluded on June 30, 2009.

As required by the Code, these reports have been made available to the public at least 15 days prior to the meeting date at the front counter of City Hall.

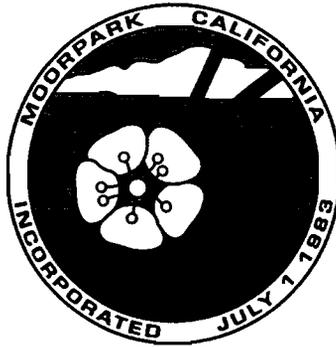
FISCAL IMPACT

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 2008/2009"



City of Moorpark, California

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

for

Fiscal Year 2008/2009

Scheduled for Public Review at the City Council Meeting

of

December 2, 2009

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 (07/01/08)</td> <td align="right">\$ 5,816,899</td> </tr> <tr> <td>Ending Balance (06/30/09)</td> <td align="right">\$ 5,946,996</td> </tr> </table>	Beginning Balance (07/01/08)	\$ 5,816,899	Ending Balance (06/30/09)	\$ 5,946,996																												
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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">\$ 83,783</td> </tr> <tr> <td>Interest Earned</td> <td align="right">\$ 145,857</td> </tr> <tr> <td>Total Revenues</td> <td align="right">\$ 229,640</td> </tr> </table>	Amount of Fees Collected	\$ 83,783	Interest Earned	\$ 145,857	Total Revenues	\$ 229,640																										
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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 08/09, 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">\$ 12,314</td> </tr> <tr> <td>Other Contractual Services</td> <td align="right">\$ 22,033</td> </tr> <tr> <td>Vehicle for Volunteer in Policing</td> <td align="right">\$ 39,254</td> </tr> <tr> <td>Signal Interconnect (8004)</td> <td align="right">\$ -</td> </tr> <tr> <td>Total Cost of Project</td> <td align="right">\$ -</td> </tr> <tr> <td>% of project funded by fees:</td> <td align="right">0%</td> </tr> <tr> <td>Tierra Rejada Rd Traffic Signal (8036)</td> <td align="right">\$ 1,854</td> </tr> <tr> <td>Total Cost of Project</td> <td align="right">\$ 1,873</td> </tr> <tr> <td>% of project funded by fees:</td> <td align="right">99%</td> </tr> <tr> <td>Spring Road Bus Turn-out (8069)</td> <td align="right">\$ 510</td> </tr> <tr> <td>Total Cost of Project</td> <td align="right">\$ 510</td> </tr> <tr> <td>% of project funded by fees:</td> <td align="right">100%</td> </tr> <tr> <td>Mountain Trail Overlay (8083)</td> <td align="right">\$ 10,000</td> </tr> <tr> <td>Total Cost of Project</td> <td align="right">\$ 10,000</td> </tr> <tr> <td>% of project funded by fees:</td> <td align="right">100%</td> </tr> <tr> <td>Total Expenses</td> <td align="right">\$ 85,964</td> </tr> </table>	Com. Dev. Admin. Salaries	\$ 12,314	Other Contractual Services	\$ 22,033	Vehicle for Volunteer in Policing	\$ 39,254	Signal Interconnect (8004)	\$ -	Total Cost of Project	\$ -	% of project funded by fees:	0%	Tierra Rejada Rd Traffic Signal (8036)	\$ 1,854	Total Cost of Project	\$ 1,873	% of project funded by fees:	99%	Spring Road Bus Turn-out (8069)	\$ 510	Total Cost of Project	\$ 510	% of project funded by fees:	100%	Mountain Trail Overlay (8083)	\$ 10,000	Total Cost of Project	\$ 10,000	% of project funded by fees:	100%	Total Expenses	\$ 85,964
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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 09/10, \$358K of the fund has been budgeted for the following capital improvement projects: \$338K for LA Ave Undergrounding (8066) and \$20K for Mountain Trail Overlay (8083). \$12.5K or 10% of one (1) Senior Management Analyst salaries/benefits and \$27K transfer to other fund for administrative and engineering staff costs to administer the 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>Engineering City Staff cost reimbursement - Signal Interconnect (8004)</td> <td align="right">\$ 2,040</td> </tr> <tr> <td>Engineering City Staff cost reimbursement - Tierra Rejada Signal Interconnect (8036)</td> <td align="right">\$ 2,055</td> </tr> <tr> <td>Engineering City Staff cost reimbursement - Spring Road Bus Turn Out (8069)</td> <td align="right">\$ 2,213</td> </tr> <tr> <td>Engineering City Staff cost reimbursement - Mountain Trail Overlay (8083)</td> <td align="right">\$ 7,270</td> </tr> <tr> <td>Total Interfund Transfers</td> <td align="right">\$ 13,578</td> </tr> <tr> <td><i>Interfund Loans:</i></td> <td align="right">\$ -</td> </tr> </table>	Engineering City Staff cost reimbursement - Signal Interconnect (8004)	\$ 2,040	Engineering City Staff cost reimbursement - Tierra Rejada Signal Interconnect (8036)	\$ 2,055	Engineering City Staff cost reimbursement - Spring Road Bus Turn Out (8069)	\$ 2,213	Engineering City Staff cost reimbursement - Mountain Trail Overlay (8083)	\$ 7,270	Total Interfund Transfers	\$ 13,578	<i>Interfund Loans:</i>	\$ -																				
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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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Fund 2001 – Traffic Systems Management 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 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 (07/01/08)</td> <td align="right">\$ 12,611,439</td> </tr> <tr> <td>Ending Balance (06/30/09)</td> <td align="right">\$ 13,378,662</td> </tr> </table>	Beginning Balance (07/01/08)	\$ 12,611,439	Ending Balance (06/30/09)	\$ 13,378,662																
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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 08/09, including the total percentage of the	<table> <tr> <td>Route 23 North Alignment (8045)</td> <td align="right">\$ 124</td> </tr> <tr> <td>Total Cost of Project</td> <td align="right">\$ 124</td> </tr> <tr> <td>% of project funded by fees:</td> <td align="right">100%</td> </tr> <tr> <td> North Hills Parkway (8061)</td> <td align="right"> \$ 4,119</td> </tr> <tr> <td>Total Cost of Project</td> <td align="right">\$ 4,119</td> </tr> <tr> <td>% of project funded by fees:</td> <td align="right">100%</td> </tr> <tr> <td> Moorpark Road Dual Lefts (8075)</td> <td align="right"> \$ 36,142</td> </tr> <tr> <td>Total Cost of Project</td> <td align="right">\$ 36,142</td> </tr> <tr> <td>% of project funded by fees:</td> <td align="right">100%</td> </tr> <tr> <td>Total Expenses</td> <td align="right">\$ 40,384</td> </tr> </table>	Route 23 North Alignment (8045)	\$ 124	Total Cost of Project	\$ 124	% of project funded by fees:	100%	 North Hills Parkway (8061)	 \$ 4,119	Total Cost of Project	\$ 4,119	% of project funded by fees:	100%	 Moorpark Road Dual Lefts (8075)	 \$ 36,142	Total Cost of Project	\$ 36,142	% of project funded by fees:	100%	Total Expenses	\$ 40,384
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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 09/10, a total of \$307.5K has been budgeted for the following projects: North Hills Parkway (8061) -\$300K and Moorpark Dual Left (8075) - \$7.5K. These are significant projects that are expected to require all the available funds in this account to complete. \$23K has been appropriated for interfund transfers for planning and engineering staff time relating to these 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> <tr> <td>Route 23 North Alignment (8045)</td> <td align="right">\$ 1,049</td> </tr> <tr> <td>Engineering City Staff cost reimbursement - North Hills Parkway (8061)</td> <td align="right">\$ 1,049</td> </tr> <tr> <td>Engineering City Staff cost reimbursement - Moorpark Road Dual Lefts (8075)</td> <td align="right">\$ 5,258</td> </tr> <tr> <td>Planning City Staff cost reimbursement - 23 Fwy Sound Wall @ Tierra Rejada Rd (8079)</td> <td align="right">\$ 8,083</td> </tr> <tr> <td>Total Interfund Transfers</td> <td align="right">\$ 15,439</td> </tr> <tr> <td> Interfund Loans:</td> <td align="right"> \$ -</td> </tr> </table>	Route 23 North Alignment (8045)	\$ 1,049	Engineering City Staff cost reimbursement - North Hills Parkway (8061)	\$ 1,049	Engineering City Staff cost reimbursement - Moorpark Road Dual Lefts (8075)	\$ 5,258	Planning City Staff cost reimbursement - 23 Fwy Sound Wall @ Tierra Rejada Rd (8079)	\$ 8,083	Total Interfund Transfers	\$ 15,439	 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 (07/01/08)</td> <td align="right">\$ 351,421</td> </tr> <tr> <td>Ending Balance (06/30/09)</td> <td align="right">\$ 334,888</td> </tr> </table>	Beginning Balance (07/01/08)	\$ 351,421	Ending Balance (06/30/09)	\$ 334,888				
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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">\$ -</td> </tr> <tr> <td>Interest Earned</td> <td align="right">\$ 8,507</td> </tr> <tr> <td>Total Revenues</td> <td align="right">\$ 8,507</td> </tr> </table>	Amount of Fees Collected	\$ -	Interest Earned	\$ 8,507	Total Revenues	\$ 8,507		
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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 08/09, 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">\$ 25,039</td> </tr> <tr> <td>Total Cost of Project(s)</td> <td align="right">\$ 65,283</td> </tr> <tr> <td>% of project funded by fees:</td> <td align="right">38%</td> </tr> <tr> <td>Total Expenses</td> <td align="right">\$ 25,039</td> </tr> </table>	Crossing Guard Expenses	\$ 25,039	Total Cost of Project(s)	\$ 65,283	% of project funded by fees:	38%	Total Expenses	\$ 25,039
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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 \$15K has been budgeted for FY 09/10 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 (07/01/08) Ending Balance (06/30/09)	\$ 2,190,130 \$ 1,757,974
(4) The amount of the fees collected and the interest earned	Other Development Fees Amount of Fees Collected Fees in Lieu of Park Land Interest Earned Rents/Concessions Sale Plans/Specifications Other Revenue Total Revenues	\$ - \$ - \$ 75,420 \$ 52,218 \$ 16,244 \$ 1,275 \$ 9,171 \$ 154,327
(5) An identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement in FY 08/09, including the total percentage of the cost of the public improvement that was funded with fees	Park Master Plan (7026) Total Cost of Project % of project funded by fees: Arroyo Vista Community Park (7701) Total Cost of Project % of project funded by fees: Poindexter Park (7801) Total Cost of Project % of project funded by fees: Arroyo Vista (7803) Total Cost of Project % of project funded by fees: College View Park Basketball (7028) Total Cost of Project % of project funded by fees: Mountain Meadows Park Ball (7029) Total Cost of Project % of project funded by fees: Peach Hill Park Play Ground (7808) Total Cost of Project % of project funded by fees: Total Expenses	\$ 2,682 \$ 2,682 100% \$ 27,894 \$ 114,776 24% \$ 329,288 \$ 387,867 85% \$ 223,606 \$ 448,089 50% \$ 1,004 \$ 1,004 100% \$ 1,004 \$ 1,004 100% \$ 1,004 \$ 58,883 2% \$ 586,482

Fund 210X -- Park Improvement Funds

Item Description	Response						
(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	\$3.7M park improvement projects are planned for FY 09/10. The major projects include improvements to AV Sports Field, Arroyo Vista Recreation Center Office Expansion Poindexter Park, Glenwood Park, Peach Hill Park, Monte Vista Park, Mountain Meadows Park and College View Park.						
(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" style="width: 100%;"> <tr> <td style="width: 60%;">Interfund Transfers:</td> <td style="text-align: right;">\$</td> <td style="text-align: right;">-</td> </tr> <tr> <td>Interfund Loans:</td> <td style="text-align: right;">\$</td> <td style="text-align: right;">-</td> </tr> </table> <p>On April 1, 2009, City Council approved an interfund loan of up to \$1.5M from the Special Projects Fund (4004) to Park Improvement Zone 1 Fund (2111) to partially fund the design and construction of the Poindexter Park Expansion Project (7801). The loan cost is a variable interest rate based on the average interest rate earned by LAIF from the previous year. Loan amount will be transferred from Fund 4004 to Fund 2111 as needed. The principal and interest will be repaid as new development and parkland fees are collected. As of FY 08/09, no loan amount has been transferred.</p>	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" style="width: 100%;"> <tr> <td style="width: 60%;">Refunds Made:</td> <td style="text-align: right;">\$</td> <td style="text-align: right;">-</td> </tr> <tr> <td>Allocations Made:</td> <td style="text-align: right;">\$</td> <td style="text-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 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 (07/01/08)</td> <td align="right">\$</td> <td align="right">79,719</td> </tr> <tr> <td>Ending Balance (06/30/09)</td> <td align="right">\$</td> <td align="right">152,981</td> </tr> </table>	Beginning Balance (07/01/08)	\$	79,719	Ending Balance (06/30/09)	\$	152,981						
Beginning Balance (07/01/08)	\$	79,719											
Ending Balance (06/30/09)	\$	152,981											
(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">71,056</td> </tr> <tr> <td>Interest Earned</td> <td align="right">\$</td> <td align="right">2,206</td> </tr> <tr> <td>Total Revenues</td> <td align="right">\$</td> <td align="right">73,262</td> </tr> </table>	Amount of Fees Collected	\$	71,056	Interest Earned	\$	2,206	Total Revenues	\$	73,262			
Amount of Fees Collected	\$	71,056											
Interest Earned	\$	2,206											
Total Revenues	\$	73,262											
(5) An identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement in FY 08/09, including the total percentage of the cost of the public improvement that was funded with fees	<table border="0"> <tr> <td>Freeway Interchange Landscaping</td> <td align="right">\$</td> <td align="right">-</td> </tr> <tr> <td>Total Cost of Project</td> <td align="right">\$</td> <td align="right">-</td> </tr> <tr> <td colspan="3">% of project funded by fees:</td> </tr> <tr> <td>Total Expenses</td> <td align="right">\$</td> <td align="right">-</td> </tr> </table>	Freeway Interchange Landscaping	\$	-	Total Cost of Project	\$	-	% of project funded by fees:			Total Expenses	\$	-
Freeway Interchange Landscaping	\$	-											
Total Cost of Project	\$	-											
% of project funded by fees:													
Total Expenses	\$	-											
(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	In FY 09/10, \$40K has been appropriated for city entry signage.												
(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>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 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, commerical, industrial)														
(3) The beginning and ending balance of the account or fund	<table> <tr> <td>Beginning Balance (07/01/08)</td> <td align="right">\$ 1,626,940</td> </tr> <tr> <td>Ending Balance (06/30/09)</td> <td align="right">\$ 1,338,373</td> </tr> </table>	Beginning Balance (07/01/08)	\$ 1,626,940	Ending Balance (06/30/09)	\$ 1,338,373										
Beginning Balance (07/01/08)	\$ 1,626,940														
Ending Balance (06/30/09)	\$ 1,338,373														
(4) The amount of the fees collected and the interest earned	<table> <tr> <td>Amount of Fees Collected</td> <td align="right">\$ 169,529</td> </tr> <tr> <td>Interest Earned</td> <td align="right">\$ 39,678</td> </tr> <tr> <td>Other Revenues</td> <td align="right">\$ 1,100</td> </tr> <tr> <td>Total Revenues</td> <td align="right">\$ 210,307</td> </tr> </table>	Amount of Fees Collected	\$ 169,529	Interest Earned	\$ 39,678	Other Revenues	\$ 1,100	Total Revenues	\$ 210,307						
Amount of Fees Collected	\$ 169,529														
Interest Earned	\$ 39,678														
Other Revenues	\$ 1,100														
Total Revenues	\$ 210,307														
(5) An identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement in FY 08/09, including the total percentage of the cost of the public improvement that was funded with fees	<table> <tr> <td>Moorpark Highlands Park (7818)</td> <td align="right">\$ 25,291</td> </tr> <tr> <td>Total Cost of Project</td> <td align="right">\$ 53,450</td> </tr> <tr> <td>% of project funded by fees:</td> <td align="right">47%</td> </tr> <tr> <td> Spring/Flinn Artwork (7903)</td> <td align="right"> \$ 473,583</td> </tr> <tr> <td>Total Cost of Project</td> <td align="right">\$ 473,583</td> </tr> <tr> <td>% of project funded by fees:</td> <td align="right">100%</td> </tr> <tr> <td>Total Expenses</td> <td align="right">\$ 498,874</td> </tr> </table>	Moorpark Highlands Park (7818)	\$ 25,291	Total Cost of Project	\$ 53,450	% of project funded by fees:	47%	 Spring/Flinn Artwork (7903)	 \$ 473,583	Total Cost of Project	\$ 473,583	% of project funded by fees:	100%	Total Expenses	\$ 498,874
Moorpark Highlands Park (7818)	\$ 25,291														
Total Cost of Project	\$ 53,450														
% of project funded by fees:	47%														
 Spring/Flinn Artwork (7903)	 \$ 473,583														
Total Cost of Project	\$ 473,583														
% of project funded by fees:	100%														
Total Expenses	\$ 498,874														
(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 09/10, \$8K has been budgeted for Magnolia Park improvement project (7816).														
(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 (07/01/08)	\$ 1,118,173
	Ending Balance (06/30/09)	\$ 1,149,709
(4) The amount of the fees collected and the interest earned	Amount of Fees Collected	\$ 34,205
	Interest Earned	\$ 27,843
	Total Revenues	\$ 62,048
(5) An identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement in FY 08/09, including the total percentage of the cost of the public improvement that was funded with fees	Contract Services	\$ -
	Operating Supplies	\$ -
	Furnitures & Fixtures	\$ 18,467
	Equipment	\$ 12,045
	Total Expenses	\$ 30,512
(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 09/10, the City budgeted \$31.3K of these funds for contract services for design, implementation and maintenance of ADA compliant Library website (\$25K) and equipment (\$6.3K).	
(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 (07/01/08) \$ 11,185,507 Ending Balance (06/30/09) \$ 11,330,133
(4) The amount of the fees collected and the interest earned	Amount of Fees Collected \$ 209,758 Interest Earned \$ 285,929 Revs Not Elsewhere Classified Sale Plans/Specifications Total Revenues \$ 495,687
(5) An identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement in FY 08/09, including the total percentage of the cost of the public improvement that was funded with fees	Special Professional Services \$ 19 Speed Advisory Equipment \$ 11,467 Princeton Ave Widening (8012) \$ 136,889 Total Cost of Project \$ 136,889 % of project funded by fees: 100% LA Ave Widening Spr/MrpK (8013) \$ (19,991) Total Cost of Project \$ (19,991) % of project funded by fees: 100% Spring Road Widening (8026) \$ 23,449 Total Cost of Project \$ 23,449 % of project funded by fees: 100% LA/TR Parkway Landscaping (8033) \$ 620 Total Cost of Project \$ 620 % of project funded by fees: 100% LA/TR Signal Modification (8046) \$ 8,010 Total Cost of Project \$ 8,010 % of project funded by fees: 100% LA Ave Medians (8047) \$ 62,198 Total Cost of Project \$ 62,198 % of project funded by fees: 100% Widening @ LA Ave/Shasta (8058) \$ 47,021 Total Cost of Project \$ 47,021 % of project funded by fees: 100% Total Expenses \$ 269,681

Fund 2501 – Los Angeles Avenue Area of Contribution Fund

Item Description	Response																														
(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>In FY 09/10, approximately \$4.5M of this fund has been appropriated as follows:</p> <p>Princeton Widening (8012)-\$230K LA Ave Widening - Spring Rd/Moorpark Ave (8013)-\$952K Spring Road Widening (8026)-\$736K LA/Tierra Rejada Parkway Landscaping (8033)-\$42K Rail Crossing Improvements @ Spring Rd (8039)-\$1170K LA Ave /TR Rd Signal Modification (8046)-\$151K LA Ave Medians (8047)-\$70K Widening @ LA Ave/Shasta (8058)-\$1093K Interfund transfers of \$57K for planning and engineering staff time costs to administer these projects. Many of these projects will require two to three or more years for completion.</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><i>Interfund Transfers</i></p> <table border="0"> <tr> <td>Engineering City Staff cost reimbursement - Princeton Ave Widening (8012)</td> <td align="right">\$</td> <td align="right">14,666</td> </tr> <tr> <td>Engineering City Staff cost reimbursement - LA Ave Widening Spring Rd/Moorpark Ave (8013)</td> <td align="right">\$</td> <td align="right">14,389</td> </tr> <tr> <td>Engineering City Staff cost reimbursement - Spring Rd Widening (8026)</td> <td align="right">\$</td> <td align="right">10,789</td> </tr> <tr> <td>Engineering City Staff cost reimbursement - Spring Road Rail Crossing (8039)</td> <td align="right">\$</td> <td align="right">8,631</td> </tr> <tr> <td>Engineering City Staff cost reimbursement - LA/Tierra Rejada Rd Signal Modification (8046)</td> <td align="right">\$</td> <td align="right">4,572</td> </tr> <tr> <td>Ave Medians (8047)</td> <td align="right">\$</td> <td align="right">12,915</td> </tr> <tr> <td>Engineering City Staff cost reimbursement - Widening @ LA Ave/Shasta (8058)</td> <td align="right">\$</td> <td align="right">15,418</td> </tr> <tr> <td>Total Interfund Transfers</td> <td align="right">\$</td> <td align="right">81,380</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">\$</td> <td align="right">134,242</td> </tr> <tr> <td>Total Interfund Loans</td> <td align="right">\$</td> <td align="right">134,242</td> </tr> </table>	Engineering City Staff cost reimbursement - Princeton Ave Widening (8012)	\$	14,666	Engineering City Staff cost reimbursement - LA Ave Widening Spring Rd/Moorpark Ave (8013)	\$	14,389	Engineering City Staff cost reimbursement - Spring Rd Widening (8026)	\$	10,789	Engineering City Staff cost reimbursement - Spring Road Rail Crossing (8039)	\$	8,631	Engineering City Staff cost reimbursement - LA/Tierra Rejada Rd Signal Modification (8046)	\$	4,572	Ave Medians (8047)	\$	12,915	Engineering City Staff cost reimbursement - Widening @ LA Ave/Shasta (8058)	\$	15,418	Total Interfund Transfers	\$	81,380	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 - Princeton Ave Widening (8012)	\$	14,666																													
Engineering City Staff cost reimbursement - LA Ave Widening Spring Rd/Moorpark Ave (8013)	\$	14,389																													
Engineering City Staff cost reimbursement - Spring Rd Widening (8026)	\$	10,789																													
Engineering City Staff cost reimbursement - Spring Road Rail Crossing (8039)	\$	8,631																													
Engineering City Staff cost reimbursement - LA/Tierra Rejada Rd Signal Modification (8046)	\$	4,572																													
Ave Medians (8047)	\$	12,915																													
Engineering City Staff cost reimbursement - Widening @ LA Ave/Shasta (8058)	\$	15,418																													
Total Interfund Transfers	\$	81,380																													
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																													
(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:	<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 (07/01/08) \$ (135,624) Ending Balance (06/30/09) \$ (167,317)
(4) The amount of the fees collected and the interest earned	Amount of Fees Collected \$ 94,639 Interest Earned \$ 708 Revs Not Elsewhere Classified \$ - Sale Plans/Specifications \$ 590 Total Revenues \$ 95,937
(5) An identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement in FY 08/09, including the total percentage of the cost of the public improvement that was funded with fees	Special Professional Services \$ - TR Signal Interconnect (8036) \$ 19 Total Cost of Project \$ 1,873 % of project funded by fees: 1% TR Median/Spring to Fwy (8042) \$ 118,643 Total Cost of Project \$ 118,643 % of project funded by fees: 100% Total Expenses \$ 118,661
(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 09/10, \$26K 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> \$ - Engineering City Staff cost reimbursement - Tierra Rejada Median/Spring to Fwy (8042) \$ 8,969.00 Total Interfund Transfers \$ 8,969.00 <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	<table> <tr> <td>Beginning Balance (07/01/08)</td> <td align="right">\$ 79,123</td> </tr> <tr> <td>Ending Balance (06/30/09)</td> <td align="right">\$ 81,101</td> </tr> </table>	Beginning Balance (07/01/08)	\$ 79,123	Ending Balance (06/30/09)	\$ 81,101						
Beginning Balance (07/01/08)	\$ 79,123										
Ending Balance (06/30/09)	\$ 81,101										
(4) The amount of the fees collected and the interest earned	<table> <tr> <td>Amount of Fees Collected</td> <td align="right">\$ -</td> </tr> <tr> <td>Interest Earned</td> <td align="right">\$ 1,978</td> </tr> <tr> <td>Expense Reimbursements</td> <td align="right">\$ -</td> </tr> <tr> <td>Other Admin Service Fees</td> <td align="right">\$ -</td> </tr> <tr> <td>Total Revenues</td> <td align="right">\$ 1,978</td> </tr> </table>	Amount of Fees Collected	\$ -	Interest Earned	\$ 1,978	Expense Reimbursements	\$ -	Other Admin Service Fees	\$ -	Total Revenues	\$ 1,978
Amount of Fees Collected	\$ -										
Interest Earned	\$ 1,978										
Expense Reimbursements	\$ -										
Other Admin Service Fees	\$ -										
Total Revenues	\$ 1,978										
(5) An identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement in FY 08/09, including the total percentage of the cost of the public improvement that was funded with fees	No fees expended during FY 08/09										
(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 09/10. 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> <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 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> <tr> <td>Beginning Balance (07/01/08)</td> <td align="right">\$</td> <td align="right">14,531</td> </tr> <tr> <td>Ending Balance (06/30/09)</td> <td align="right">\$</td> <td align="right">14,894</td> </tr> </table>	Beginning Balance (07/01/08)	\$	14,531	Ending Balance (06/30/09)	\$	14,894			
Beginning Balance (07/01/08)	\$	14,531								
Ending Balance (06/30/09)	\$	14,894								
(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">-</td> </tr> <tr> <td>Interest Earned</td> <td align="right">\$</td> <td align="right">363</td> </tr> <tr> <td>Total Revenues</td> <td align="right">\$</td> <td align="right">363</td> </tr> </table>	Amount of Fees Collected	\$	-	Interest Earned	\$	363	Total Revenues	\$	363
Amount of Fees Collected	\$	-								
Interest Earned	\$	363								
Total Revenues	\$	363								
(5) An identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement in FY 08/09, including the total percentage of the cost of the public improvement that was funded with fees	No fees expended during FY 08/09.									
(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 09/10. 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> <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:	\$	-								
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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> <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 (07/01/08)</td> <td align="right">\$</td> <td align="right">(1,943,789)</td> </tr> <tr> <td>Ending Balance (06/30/09)</td> <td align="right">\$</td> <td align="right">(1,995,668)</td> </tr> </table>	Beginning Balance (07/01/08)	\$	(1,943,789)	Ending Balance (06/30/09)	\$	(1,995,668)									
Beginning Balance (07/01/08)	\$	(1,943,789)														
Ending Balance (06/30/09)	\$	(1,995,668)														
(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">22,423</td> </tr> <tr> <td>Interest Earned</td> <td align="right">\$</td> <td align="right">-</td> </tr> <tr> <td>Interfund Transfer</td> <td></td> <td></td> </tr> <tr> <td>Total Revenues</td> <td align="right">\$</td> <td align="right">22,423</td> </tr> </table>	Amount of Fees Collected	\$	22,423	Interest Earned	\$	-	Interfund Transfer			Total Revenues	\$	22,423			
Amount of Fees Collected	\$	22,423														
Interest Earned	\$	-														
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Total Revenues	\$	22,423														
(5) An identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement in FY 08/09, including the total percentage of the cost of the public improvement that was funded with fees	<table> <tr> <td>Legal Services</td> <td align="right">\$</td> <td align="right">4,302</td> </tr> <tr> <td>Dispute Settlement Paid</td> <td align="right">\$</td> <td align="right">70,000</td> </tr> <tr> <td>Total Expenses</td> <td align="right">\$</td> <td align="right">74,302</td> </tr> </table>	Legal Services	\$	4,302	Dispute Settlement Paid	\$	70,000	Total Expenses	\$	74,302						
Legal Services	\$	4,302														
Dispute Settlement Paid	\$	70,000														
Total Expenses	\$	74,302														
(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 were appropriated in FY 09/10. The funds accumulated in this account are anticipated to be spent within the next five fiscal years on appropriate police facilities 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 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">1,995,668</td> </tr> <tr> <td>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%</td> <td></td> <td></td> </tr> <tr> <td>Total Interfund Loans</td> <td align="right">\$</td> <td align="right">1,995,668</td> </tr> </table>	<i>Interfund Transfers:</i>	\$	-	Total Interfund Transfers			<i>Interfund Loans:</i>	\$	1,995,668	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	\$	1,995,668
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Total Interfund Loans	\$	1,995,668														
(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> <td align="right">-</td> </tr> <tr> <td>Allocations Made:</td> <td align="right">\$</td> <td align="right">-</td> </tr> </table>	Refunds Made:	\$	-	Allocations Made:	\$	-									
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