

ITEM 10.I.

**MOORPARK CITY COUNCIL
AGENDA REPORT**

TO: Honorable City Council

FROM: Ron Ahlers, Finance Director 
Prepared by: Irmina Lumbad, Budget and Finance Manager 

DATE: November 13, 2012 (CC Meeting of December 5, 2012)

SUBJECT: Consider the Report Titled “Accounting of Fund Information as Required by Section 66006 of the California Government Code for Fiscal Year 2011/2012”

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.

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 2011/2012”. The report, based on the City’s

Honorable City Council
December 5, 2012
Page 2

unaudited financial records, relates to transactions made during the fiscal year that concluded on June 30, 2012.

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.

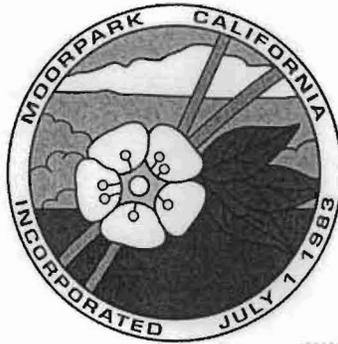
FISCAL IMPACT

There is no fiscal impact.

STAFF RECOMMENDATION

Receive and file report.

Attachment 1: "Accounting of Fund Information as Required by Section 66006 of the California Code for Fiscal Year 2011/2012"



City of Moorpark, California

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

for

Fiscal Year 2011/2012

Scheduled for Public Review at the City Council Meeting

of

December 5, 2012

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 (07/01/11)</td> <td align="right">\$ 5,754,938</td> </tr> <tr> <td>Ending Balance (06/30/12)</td> <td align="right">\$ 5,650,752</td> </tr> </table>	Beginning Balance (07/01/11)	\$ 5,754,938	Ending Balance (06/30/12)	\$ 5,650,752												
Beginning Balance (07/01/11)	\$ 5,754,938																
Ending Balance (06/30/12)	\$ 5,650,752																
(4) The amount of the fees collected and the interest earned	<table border="0"> <tr> <td>Amount of Fees Collected</td> <td align="right">\$ 22,695</td> </tr> <tr> <td>Interest Earned</td> <td align="right">\$ 74,352</td> </tr> <tr> <td>Others (Sale of Plans/Specifications/Reimbursements)</td> <td align="right">\$ 1,158</td> </tr> <tr> <td>Total Revenues</td> <td align="right">\$ 98,205</td> </tr> </table>	Amount of Fees Collected	\$ 22,695	Interest Earned	\$ 74,352	Others (Sale of Plans/Specifications/Reimbursements)	\$ 1,158	Total Revenues	\$ 98,205								
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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 FY11/12, including the total percentage of the cost of the public improvement that was funded with fees	<table border="0"> <tr> <td>City Manager's & Community Devt Staff Costs</td> <td align="right">\$ 22,024</td> </tr> <tr> <td>Other Contractual Services</td> <td align="right">\$ 149,344</td> </tr> <tr> <td>Natural Gas (CNG bus fuel)</td> <td align="right">\$ 16,021</td> </tr> <tr> <td>Refunds/Reimbursements not subject to item § 66001 (e)</td> <td align="right">\$ -</td> </tr> <tr> <td> Metrolink South Second Entrance (8056)</td> <td align="right"> \$ 13,968</td> </tr> <tr> <td>Total Cost of Project</td> <td align="right">\$ 29,342</td> </tr> <tr> <td>% of project funded by fees:</td> <td align="right">48%</td> </tr> <tr> <td> Total Expenses</td> <td align="right"> \$ 201,357</td> </tr> </table>	City Manager's & Community Devt Staff Costs	\$ 22,024	Other Contractual Services	\$ 149,344	Natural Gas (CNG bus fuel)	\$ 16,021	Refunds/Reimbursements not subject to item § 66001 (e)	\$ -	 Metrolink South Second Entrance (8056)	 \$ 13,968	Total Cost of Project	\$ 29,342	% of project funded by fees:	48%	 Total Expenses	 \$ 201,357
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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 12/13, \$237K of the fund has been budgeted for the following capital improvement projects: \$169K for Metrolink South Parking (8056), and \$68K for Sidewalk & Bike Lane AVRC (8086). \$23K or 20% of one (1) Management Analyst's salaries/benefits and \$208K for City transit operating costs (including natural gas).																
(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 colspan="2">Interfund Transfers:</td> </tr> <tr> <td>Engineering staff time charges - Metrolink South Second Entrance (8056)</td> <td align="right">\$ 575</td> </tr> <tr> <td>Engineering staff time charges - AVRC Sidewalk & Bikelane (8086)</td> <td align="right">\$ 460</td> </tr> <tr> <td></td> <td align="right">Total \$ 1,035</td> </tr> <tr> <td colspan="2">Interfund Loans:</td> </tr> <tr> <td></td> <td align="right">\$ -</td> </tr> </table>	Interfund Transfers:		Engineering staff time charges - Metrolink South Second Entrance (8056)	\$ 575	Engineering staff time charges - AVRC Sidewalk & Bikelane (8086)	\$ 460		Total \$ 1,035	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></td> </tr> <tr> <td>Allocations Made:</td> <td align="right">\$ -</td> </tr> </table>	Refunds Made:		Allocations Made:	\$ -												
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Additional Comments:	For information about pending and planned capital projects, see the City's annual capital improvement budget. For additional information about future development fee revenues, see the "Residential, Commercial and Industrial Quarterly Status Report" prepared by the Community Development Department.																

Fund 2002 – Citywide Traffic Mitigation Fund

Item Description	Response																				
(1) A brief description of the type of fee in the account or fund	Fees to fund mitigation measures for increased traffic flows generated by developments within the City.																				
(2) The amount of the fee	Negotiated with developers based upon the estimated impact of development on traffic flow within the City.																				
(3) The beginning and ending balance of the account or fund	<table> <tr> <td>Beginning Balance (07/01/11)</td> <td align="right">\$ 13,317,408</td> </tr> <tr> <td>Ending Balance (06/30/12)</td> <td align="right">\$ 13,415,224</td> </tr> </table>	Beginning Balance (07/01/11)	\$ 13,317,408	Ending Balance (06/30/12)	\$ 13,415,224																
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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">\$ 242,475</td> </tr> <tr> <td>Interest Earned</td> <td align="right">\$ 175,480</td> </tr> <tr> <td>Others (Sale of Plans/Specs/Reimbursements)</td> <td align="right">\$ 3,865</td> </tr> <tr> <td>Total Revenues</td> <td align="right">\$ 421,820</td> </tr> </table>	Amount of Fees Collected	\$ 242,475	Interest Earned	\$ 175,480	Others (Sale of Plans/Specs/Reimbursements)	\$ 3,865	Total Revenues	\$ 421,820												
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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 12/13, a total of \$3,912K has been budgeted for the following projects: Moorpark Avenue Widening from Casey to Third Street (8040) -\$671K, 23 North Realignment (8045) -\$22K, North Hills Parkway (8061) -\$1,455K and 23 Freeway Sound Wall at Tierra Rejada Road (8079) - \$1,764K. 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> <tr> <td colspan="2">Interfund Transfers:</td> </tr> <tr> <td>Planning/Engineering City Staff cost reimbursement - 23 Fwy Sound Wall @ Tierra Rejada Rd (8079)</td> <td align="right">\$ 10,885</td> </tr> <tr> <td>Engineering City Staff cost reimbursement - North Hills Parkway (8061)</td> <td align="right">\$ 2,040</td> </tr> <tr> <td>Total Interfund Transfers</td> <td align="right">\$ 12,925</td> </tr> <tr> <td>Interfund Loans:</td> <td align="right">\$ -</td> </tr> </table>	Interfund Transfers:		Planning/Engineering City Staff cost reimbursement - 23 Fwy Sound Wall @ Tierra Rejada Rd (8079)	\$ 10,885	Engineering City Staff cost reimbursement - North Hills Parkway (8061)	\$ 2,040	Total Interfund Transfers	\$ 12,925	Interfund Loans:	\$ -										
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Fund 2002 – Citywide Traffic Mitigation 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 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 (07/01/11)</td> <td align="right">\$ 261,796</td> </tr> <tr> <td>Ending Balance (06/30/12)</td> <td align="right">\$ 238,636</td> </tr> </table>	Beginning Balance (07/01/11)	\$ 261,796	Ending Balance (06/30/12)	\$ 238,636						
Beginning Balance (07/01/11)	\$ 261,796										
Ending Balance (06/30/12)	\$ 238,636										
(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">\$ 3,172</td> </tr> <tr> <td>Total Revenues</td> <td align="right">\$ 3,172</td> </tr> </table>	Amount of Fees Collected	\$ -	Interest Earned	\$ 3,172	Total Revenues	\$ 3,172				
Amount of Fees Collected	\$ -										
Interest Earned	\$ 3,172										
Total Revenues	\$ 3,172										
(5) An identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement in FY 11/12, 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">\$ 26,332</td> </tr> <tr> <td>Total Cost of Project(s)</td> <td align="right">\$ 60,977</td> </tr> <tr> <td>% of project funded by fees:</td> <td align="right">43%</td> </tr> <tr> <td>Refunds/Reimbursements not subject to item § 66001 (e)</td> <td align="right">\$ -</td> </tr> <tr> <td>Total Expenses</td> <td align="right">\$ 26,332</td> </tr> </table>	Crossing Guard Expenses	\$ 26,332	Total Cost of Project(s)	\$ 60,977	% of project funded by fees:	43%	Refunds/Reimbursements not subject to item § 66001 (e)	\$ -	Total Expenses	\$ 26,332
Crossing Guard Expenses	\$ 26,332										
Total Cost of Project(s)	\$ 60,977										
% of project funded by fees:	43%										
Refunds/Reimbursements not subject to item § 66001 (e)	\$ -										
Total Expenses	\$ 26,332										
(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 \$26.8K has been budgeted for FY 12/13 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. This section includes six funds: Community Wide; Parks Zone Development 1 to 3; Bikepath/Multi-Use Trails and Municipal Pool.																											
(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 (consolidated)	<table border="0"> <tr> <td>Beginning Balance (07/01/11)</td> <td align="right">\$</td> <td align="right">(792,521)</td> </tr> <tr> <td>Ending Balance (06/30/12)</td> <td align="right">\$</td> <td align="right">(653,197)</td> </tr> </table>	Beginning Balance (07/01/11)	\$	(792,521)	Ending Balance (06/30/12)	\$	(653,197)																					
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(4) The amount of the fees collected and the interest earned	<table border="0"> <tr><td>Other Development Fees</td><td align="right">\$</td><td align="right">-</td></tr> <tr><td>Amount of Fees Collected</td><td align="right">\$</td><td align="right">-</td></tr> <tr><td>Fees in Lieu of Park Land</td><td align="right">\$</td><td align="right">100,000</td></tr> <tr><td>Park Bond</td><td align="right">\$</td><td align="right">-</td></tr> <tr><td>Interest Earned</td><td align="right">\$</td><td align="right">5,581</td></tr> <tr><td>Rents/Concessions</td><td align="right">\$</td><td align="right">37,543</td></tr> <tr><td>Sale Plans/Specifications</td><td align="right">\$</td><td align="right">-</td></tr> <tr><td>Other Revenue</td><td align="right">\$</td><td align="right">-</td></tr> <tr><td>Total Revenues</td><td align="right">\$</td><td align="right">143,124</td></tr> </table>	Other Development Fees	\$	-	Amount of Fees Collected	\$	-	Fees in Lieu of Park Land	\$	100,000	Park Bond	\$	-	Interest Earned	\$	5,581	Rents/Concessions	\$	37,543	Sale Plans/Specifications	\$	-	Other Revenue	\$	-	Total Revenues	\$	143,124
Other Development Fees	\$	-																										
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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 11/12, including the total percentage of the cost of the public improvement that was funded with fees	<table border="0"> <tr><td>Contractual Services</td><td align="right">\$</td><td align="right">-</td></tr> <tr><td>Refunds/Reimbursements not subject to item § 66001 (e)</td><td align="right">\$</td><td align="right">-</td></tr> <tr><td>Interest Expense</td><td align="right">\$</td><td align="right">3,800</td></tr> <tr><td>Total Expenses</td><td align="right">\$</td><td align="right">3,800</td></tr> </table>	Contractual Services	\$	-	Refunds/Reimbursements not subject to item § 66001 (e)	\$	-	Interest Expense	\$	3,800	Total Expenses	\$	3,800															
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Total Expenses	\$	3,800																										
(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 appropriations were budgeted in FY 12/13.																											
(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>Interfund Transfers:</p> <p>Interfund Loans: \$ 1,000,000</p> <p>On April 1, 2009, City Council approved an interfund loan of up to \$1.5M from the Special Projects Fund (4004) to Parks Zone Development 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. The principal and interest will be repaid as new development and parkland fees are collected.</p>																											

Fund 210X – Park Improvement Funds

Item Description	Response
(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. The \$60K revenues collected in Parks Zone Development Fund 1 will be used to pay down the Interfund Loan in FY 2012/13.

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 (07/01/11) Ending Balance (06/30/12)	\$ 1,254,025 \$ 1,270,625
(4) The amount of the fees collected and the interest earned	Amount of Fees Collected Interest Earned Total Revenues	\$ 13,885 \$ 16,614 \$ 30,499
(5) An identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement in FY 11/12, including the total percentage of the cost of the public improvement that was funded with fees	Contract Services Operating Supplies Furnitures & Fixtures Equipment Total Expenses	\$ - \$ - \$ - \$ 13,899 \$ 13,899
(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 12/13, the City budgeted \$18.8K for contract services to provide imaging and deployment of new equipment, software licensing upgrades, legal and landscape services. \$49.7K for new security camera, furnitures and computer replacements.	
(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	<table> <tr> <td>Beginning Balance (07/01/11)</td> <td align="right">\$ 11,733,981</td> </tr> <tr> <td>Adjustment for Reserve</td> <td></td> </tr> <tr> <td>Ending Balance (06/30/12)</td> <td align="right">\$ 11,762,566</td> </tr> </table>	Beginning Balance (07/01/11)	\$ 11,733,981	Adjustment for Reserve		Ending Balance (06/30/12)	\$ 11,762,566																																												
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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">\$ 7,807</td> </tr> <tr> <td>Interest Earned</td> <td align="right">\$ 152,436</td> </tr> <tr> <td>Others (Sale of Plans/Specs/Reimbursements)</td> <td align="right">\$ -</td> </tr> <tr> <td>Total Revenues</td> <td align="right">\$ 160,243</td> </tr> </table>	Amount of Fees Collected	\$ 7,807	Interest Earned	\$ 152,436	Others (Sale of Plans/Specs/Reimbursements)	\$ -	Total Revenues	\$ 160,243																																										
Amount of Fees Collected	\$ 7,807																																																		
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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 11/12, including the total percentage of the cost of the public improvement that was funded with fees	<table> <tr> <td colspan="2">Special Professional Services</td> </tr> <tr> <td>Princeton Ave Widening (8012)</td> <td align="right">\$ 94,998</td> </tr> <tr> <td>Total Cost of Project</td> <td align="right">\$ 96,748</td> </tr> <tr> <td>% of project funded by fees:</td> <td align="right">98%</td> </tr> <tr> <td colspan="2"> </td> </tr> <tr> <td>LA Ave Widening Spr/Mrpk (8013)</td> <td align="right">\$ 3,754</td> </tr> <tr> <td>Total Cost of Project</td> <td align="right">\$ 3,754</td> </tr> <tr> <td>% of project funded by fees:</td> <td align="right">100%</td> </tr> <tr> <td colspan="2"> </td> </tr> <tr> <td>Spring Road Rail Crossing (8039)</td> <td align="right">\$ 7,216</td> </tr> <tr> <td>Total Cost of Project</td> <td align="right">\$ 7,216</td> </tr> <tr> <td>% of project funded by fees:</td> <td align="right">100%</td> </tr> <tr> <td colspan="2"> </td> </tr> <tr> <td>Widening @ LA Ave/ Shasta (8058)</td> <td align="right">\$ 19</td> </tr> <tr> <td>Total Cost of Project</td> <td align="right">\$ 19</td> </tr> <tr> <td>% of project funded by fees:</td> <td align="right">100%</td> </tr> <tr> <td colspan="2"> </td> </tr> <tr> <td>LA Avenue Undergrounding (8066)</td> <td align="right">\$ 1,422</td> </tr> <tr> <td>Total Cost of Project</td> <td align="right">\$ 1,422</td> </tr> <tr> <td>% of project funded by fees:</td> <td align="right">100%</td> </tr> <tr> <td colspan="2"> </td> </tr> <tr> <td>530 Moorpark Avenue (8082)</td> <td align="right">\$ 11,550</td> </tr> <tr> <td>Total Cost of Project</td> <td align="right">\$ 11,550</td> </tr> <tr> <td>% of project funded by fees:</td> <td align="right">100%</td> </tr> <tr> <td>Total Expenses</td> <td align="right">\$ 118,958</td> </tr> </table>	Special Professional Services		Princeton Ave Widening (8012)	\$ 94,998	Total Cost of Project	\$ 96,748	% of project funded by fees:	98%			LA Ave Widening Spr/Mrpk (8013)	\$ 3,754	Total Cost of Project	\$ 3,754	% of project funded by fees:	100%			Spring Road Rail Crossing (8039)	\$ 7,216	Total Cost of Project	\$ 7,216	% of project funded by fees:	100%			Widening @ LA Ave/ Shasta (8058)	\$ 19	Total Cost of Project	\$ 19	% of project funded by fees:	100%			LA Avenue Undergrounding (8066)	\$ 1,422	Total Cost of Project	\$ 1,422	% of project funded by fees:	100%			530 Moorpark Avenue (8082)	\$ 11,550	Total Cost of Project	\$ 11,550	% of project funded by fees:	100%	Total Expenses	\$ 118,958
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Fund 2501 – Los Angeles Avenue Area of Contribution Fund

Item Description	Response																
<p>(6) An identification of an approximate date by which the construction of the public improvement will commence if the local agency determines that sufficient funds have been collected to complete public improvement and the public improvement remains incomplete</p>	<p>In FY 12/13, approximately \$5,719K of this fund has been appropriated as follows: Princeton Widening (8012)-\$953K LA Ave Widening - Spring Rd/Moorpark Ave (8013)-\$850K Spring Road Widening (8026)-\$856K Rail Crossing Improvements @ Spring Rd (8039)-\$1,237K LA Ave Medians (8047)-\$93K Widening @ LA Ave/Shasta (8058)-\$1,116K LA Ave Undergrounding (8066)-\$414K Moorpark Avenue Left Turn Lane (8087) -\$200K Many of these projects will require two to three or more years for completion.</p>																
<p>(7) A description of each interfund transfer or loan made from the account or fund, including the public improvement on which the transferred or loaned fees will be expended, and in the case of an interfund loan, the date on which the loan will be repaid, and the rate of interest that the account or fund will receive on the loan</p>	<p><i>Interfund Transfers</i></p> <table border="0"> <tr> <td>Engineering City Staff cost reimbursement - Princeton Ave Widening (8012)</td> <td align="right">\$ 2,650</td> </tr> <tr> <td>Planning/Engineering City Staff cost reimbursement - LA Ave Widening Spring Rd/Moorpark Ave (8013)</td> <td align="right">\$ 1,785</td> </tr> <tr> <td>Engineering City Staff cost reimbursement - Spring Road Rail Crossing (8039)</td> <td align="right">\$ 2,430</td> </tr> <tr> <td>Engineering City Staff cost reimbursement - Widening @ LA Ave/ Shasta (8058)</td> <td align="right">\$ 3,005</td> </tr> <tr> <td>LA Ave Undergrounding (8066)</td> <td align="right">\$ 2,830</td> </tr> <tr> <td>Total Interfund Transfers</td> <td align="right">\$ 12,700</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%</td> <td align="right">\$ 177,006</td> </tr> <tr> <td>Total Interfund Loans</td> <td align="right">\$ 177,006</td> </tr> </table>	Engineering City Staff cost reimbursement - Princeton Ave Widening (8012)	\$ 2,650	Planning/Engineering City Staff cost reimbursement - LA Ave Widening Spring Rd/Moorpark Ave (8013)	\$ 1,785	Engineering City Staff cost reimbursement - Spring Road Rail Crossing (8039)	\$ 2,430	Engineering City Staff cost reimbursement - Widening @ LA Ave/ Shasta (8058)	\$ 3,005	LA Ave Undergrounding (8066)	\$ 2,830	Total Interfund Transfers	\$ 12,700	Loan to Tierra Rejada AOC Tierra Rejada Median Landscape project (8042) Date of Repayment: Not Specified Interest Rate of Loan: 0.00%	\$ 177,006	Total Interfund Loans	\$ 177,006
Engineering City Staff cost reimbursement - Princeton Ave Widening (8012)	\$ 2,650																
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Loan to Tierra Rejada AOC Tierra Rejada Median Landscape project (8042) Date of Repayment: Not Specified Interest Rate of Loan: 0.00%	\$ 177,006																
Total Interfund Loans	\$ 177,006																
<p>(8) The amount of refunds made pursuant to subdivision (e) of Section 66001 (of the Code) and any allocations pursuant to subdivision (f) of Section 66001 (of the Code)</p>	<p>Refunds Made:</p> <table border="0"> <tr> <td></td> <td align="right">\$ -</td> </tr> </table> <p>Allocations Made:</p> <table border="0"> <tr> <td></td> <td align="right">\$ -</td> </tr> </table>		\$ -		\$ -												
	\$ -																
	\$ -																
<p>Additional Comments:</p>	<p>For information about pending and planned capital projects, see the City's annual capital improvement budget. For additional information about future development fee revenues, see the "Residential, Commercial and Industrial Quarterly Status Report" prepared by the Community Development Department.</p>																

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

Item Description	Response
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> <p>There are three development projects remaining that will pay an estimated \$1.2M into this fund: Peach Hill Site (2.78 acres); Home Depot site (12.768 acres) and Patriot Commerce (9 acres).</p>

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 (07/01/11)</td> <td align="right">\$ 85,264</td> </tr> <tr> <td>Ending Balance (06/30/12)</td> <td align="right">\$ 88,460</td> </tr> </table>	Beginning Balance (07/01/11)	\$ 85,264	Ending Balance (06/30/12)	\$ 88,460						
Beginning Balance (07/01/11)	\$ 85,264										
Ending Balance (06/30/12)	\$ 88,460										
(4) The amount of the fees collected and the interest earned	<table> <tr> <td>Amount of Fees Collected</td> <td align="right">\$ 2,030</td> </tr> <tr> <td>Interest Earned</td> <td align="right">\$ 1,166</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">\$ 3,196</td> </tr> </table>	Amount of Fees Collected	\$ 2,030	Interest Earned	\$ 1,166	Expense Reimbursements	\$ -	Other Admin Service Fees	\$ -	Total Revenues	\$ 3,196
Amount of Fees Collected	\$ 2,030										
Interest Earned	\$ 1,166										
Expense Reimbursements	\$ -										
Other Admin Service Fees	\$ -										
Total Revenues	\$ 3,196										
(5) An identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement in FY 11/12, including the total percentage of the cost of the public improvement that was funded with fees	No fees expended during FY 11/12.										
(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 12/13. 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></td> </tr> <tr> <td>Interfund Loans:</td> <td align="right">\$ -</td> </tr> </table>	Interfund Transfers:		Interfund Loans:	\$ -						
Interfund Transfers:											
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Refunds Made:	\$ -										
Allocations Made:	\$ -										
Additional Comments:	For information about pending and planned capital projects, see the City's annual capital improvement budget. For additional information about future development fee revenues, see the "Residential, Commercial and Industrial Quarterly Status Report" prepared by the Community Development Department.										

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 (07/01/11)</td> <td align="right">\$</td> <td align="right">15,280</td> </tr> <tr> <td>Ending Balance (06/30/12)</td> <td align="right">\$</td> <td align="right">15,483</td> </tr> </table>	Beginning Balance (07/01/11)	\$	15,280	Ending Balance (06/30/12)	\$	15,483			
Beginning Balance (07/01/11)	\$	15,280								
Ending Balance (06/30/12)	\$	15,483								
(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">203</td> </tr> <tr> <td>Total Revenues</td> <td align="right">\$</td> <td align="right">203</td> </tr> </table>	Amount of Fees Collected	\$	-	Interest Earned	\$	203	Total Revenues	\$	203
Amount of Fees Collected	\$	-								
Interest Earned	\$	203								
Total Revenues	\$	203								
(5) An identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement in FY 11/12, including the total percentage of the cost of the public improvement that was funded with fees	No fees expended during FY 11/12.									
(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 12/13. 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:	\$	-								
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> <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	Beginning Balance (07/01/11) \$ (1,886,590) Ending Balance (06/30/12) \$ (1,870,158)
(4) The amount of the fees collected and the interest earned	Amount of Fees Collected \$ 16,432 Interest Earned \$ - Interfund Transfer Total Revenues \$ 16,432
(5) An identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement in FY 11/12, including the total percentage of the cost of the public improvement that was funded with fees	No fees expended during FY 11/12. 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	No funds were appropriated in FY 12/13. 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	<i>Interfund Transfers:</i> \$ - Total Interfund Transfers <i>Interfund Loans:</i> \$ 1,870,158 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 \$ 1,870,158
(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.