

**MOORPARK CITY COUNCIL  
AGENDA REPORT**

**TO:** Honorable City Council

**FROM:** Johnny Ea, Finance Director *JE*  
Prepared by: Irmina Lumbad, Finance/Accounting Manager *IL*

**DATE:** November 19, 2007 (CC Meeting of December 5, 2007)

**SUBJECT:** Consider the Report Titled "Accounting of Fund Information as Required by Section 66006 of the California Government Code for Fiscal Year 2006/2007"

**BACKGROUND**

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

**DISCUSSION**

Section 66006 of the Code requires the City to prepare a report that addresses eight (8) elements for each fund holding development-related fees. Staff has compiled the required information for each of the funds in a report entitled "Accounting of Fund Information as Required by Section 66006 of the California Government Code for Fiscal Year 2006/2007." The report relates to transactions made during the fiscal year that concluded on June 30, 2007.

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

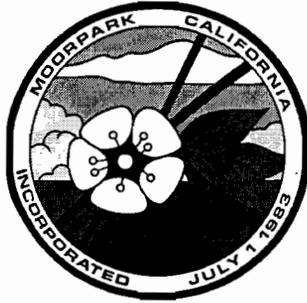
Honorable City Council  
December 5, 2007  
Page 2

**STAFF RECOMMENDATION**

Receive and file said report.

Attachment: "Accounting of Fund Information as Required by Section 66006 of the California Code for Fiscal Year 2006/2007"

000155



**City of Moorpark, California**

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

**for**

**Fiscal Year 2006/2007**

**Scheduled for Public Review at the City Council Meeting**

**of**

**December 5, 2007**

**000156**

## 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 (07/01/06)</td> <td align="right">\$ 5,068,996</td> </tr> <tr> <td><b>Ending Balance (06/30/07)</b></td> <td align="right"><b>\$ 5,576,386</b></td> </tr> </table>	Beginning Balance (07/01/06)	\$ 5,068,996	<b>Ending Balance (06/30/07)</b>	<b>\$ 5,576,386</b>																		
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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">\$ 379,065</td> </tr> <tr> <td>Interest Earned</td> <td align="right">\$ 273,463</td> </tr> <tr> <td><b>Total Revenues</b></td> <td align="right"><b>\$ 652,529</b></td> </tr> </table>	Amount of Fees Collected	\$ 379,065	Interest Earned	\$ 273,463	<b>Total Revenues</b>	<b>\$ 652,529</b>																
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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 06/07, 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">\$ 18,626</td> </tr> <tr> <td>Signal Interconnect (8004)</td> <td align="right">\$ 34,745</td> </tr> <tr> <td>Total Cost of Project</td> <td align="right">\$ 124,745</td> </tr> <tr> <td>% of project funded by fees:</td> <td align="right">28%</td> </tr> <tr> <td>Tierra Rejada Rd Traffic Signal (8036)</td> <td align="right">\$ 91,138</td> </tr> <tr> <td>Total Cost of Project</td> <td align="right">\$ 419,754</td> </tr> <tr> <td>% of project funded by fees:</td> <td align="right">22%</td> </tr> <tr> <td>Spring Road Bus Turn-out (8069)</td> <td align="right">\$ 630</td> </tr> <tr> <td>Total Cost of Project</td> <td align="right">\$ 630</td> </tr> <tr> <td>% of project funded by fees:</td> <td align="right">100%</td> </tr> <tr> <td><b>Total Expenses</b></td> <td align="right"><b>\$ 145,139</b></td> </tr> </table>	Com. Dev. Admin. Salaries	\$ 18,626	Signal Interconnect (8004)	\$ 34,745	Total Cost of Project	\$ 124,745	% of project funded by fees:	28%	Tierra Rejada Rd Traffic Signal (8036)	\$ 91,138	Total Cost of Project	\$ 419,754	% of project funded by fees:	22%	Spring Road Bus Turn-out (8069)	\$ 630	Total Cost of Project	\$ 630	% of project funded by fees:	100%	<b>Total Expenses</b>	<b>\$ 145,139</b>
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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 07/08, \$582K of fund has been budgeted for Signal Interconnect (8004) -\$48K, Trail Study (8035) -\$50K, Tierra Rejada Signal Interconnect (8036) -\$205K, purchase of new public transit vehicle -\$250K and 25% of one (1) Senior Management Analyst salaries/benefits to administer projects.																						
(7) A description of each interfund transfer or loan made from the account or fund, including the public improvement on which the transferred or loaned fees will be expended, and in the case of an interfund loan, the date on which the loan will be repaid, and the rate of interest that the account or fund will receive on the loan	<table border="0"> <tr> <td>Interfund Transfers:</td> <td></td> </tr> <tr> <td>Interfund Loans:</td> <td align="right">\$ -</td> </tr> </table>	Interfund Transfers:		Interfund Loans:	\$ -																		
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Additional Comments:	For information about pending and planned capital projects, see the City's annual capital improvement budget. For additional information about future development fee revenues, see the "Residential, Commercial and industrial Quarterly Status Report" prepared by the Community Development Department.																						

**Fund 2002 – Citywide Traffic Mitigation Fund**

Item Description	Response																										
(1) A brief description of the type of fee in the account or fund	Fees to fund mitigation measures for increased traffic flows generated by developments within the City.																										
(2) The amount of the fee	Negotiated with developers based upon the estimated impact of development on traffic flow within the City.																										
(3) The beginning and ending balance of the account or fund	<table border="0"> <tr> <td>Beginning Balance (07/01/06)</td> <td align="right">\$ 9,320,012</td> </tr> <tr> <td><b>Ending Balance (06/30/07)</b></td> <td align="right"><b>\$ 11,168,415</b></td> </tr> </table>	Beginning Balance (07/01/06)	\$ 9,320,012	<b>Ending Balance (06/30/07)</b>	<b>\$ 11,168,415</b>																						
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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 07/08, total of \$1.5M has been budgeted for the following projects: Overlay Projects (8011) -\$600K, Moorpark Ave. Widening/Casey to 3rd (8040) -\$666K, Route 23 North Alignment (8045) -\$78K and North Hills Parkway (8061) - \$143K. These are significant projects that are expected to require all the available funds in this account to complete.																										
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**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 (07/01/06)</td> <td align="right">\$ 300,778</td> </tr> <tr> <td><b>Ending Balance (06/30/07)</b></td> <td align="right"><b>\$ 309,381</b></td> </tr> </table>	Beginning Balance (07/01/06)	\$ 300,778	<b>Ending Balance (06/30/07)</b>	<b>\$ 309,381</b>				
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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 \$10K has been budgeted for FY 07/08 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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Additional Comments:	None								

**Fund 210X – Park Improvement Fund**

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(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	<table border="0"> <tr> <td>Beginning Balance (07/01/06)</td> <td align="right">\$ 3,341,751</td> </tr> <tr> <td><b>Ending Balance (06/30/07)</b></td> <td align="right"><b>\$ 3,264,799</b></td> </tr> </table>	Beginning Balance (07/01/06)	\$ 3,341,751	<b>Ending Balance (06/30/07)</b>	<b>\$ 3,264,799</b>																																				
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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 06/07, including the total percentage of the cost of the public improvement that was funded with fees	<table border="0"> <tr> <td>Park Master Plan (7026)</td> <td align="right">\$ 28,772</td> </tr> <tr> <td>Total Cost of Project</td> <td align="right">\$ 28,772</td> </tr> <tr> <td>% of project funded by fees:</td> <td align="right">100%</td> </tr> <tr> <td> </td> <td> </td> </tr> <tr> <td>Poindexter Park (7801)</td> <td align="right">\$ 18,783</td> </tr> <tr> <td>Total Cost of Project</td> <td align="right">\$ 69,306</td> </tr> <tr> <td>% of project funded by fees:</td> <td align="right">27%</td> </tr> <tr> <td> </td> <td> </td> </tr> <tr> <td>Arroyo Vista (7803)</td> <td align="right">\$ 308,935</td> </tr> <tr> <td>Total Cost of Project</td> <td align="right">\$ 502,702</td> </tr> <tr> <td>% of project funded by fees:</td> <td align="right">61%</td> </tr> <tr> <td> </td> <td> </td> </tr> <tr> <td>Tierra Rejada Park (7811)</td> <td align="right">\$ 180,616</td> </tr> <tr> <td>Total Cost of Project</td> <td align="right">\$ 252,528</td> </tr> <tr> <td>% of project funded by fees:</td> <td align="right">72%</td> </tr> <tr> <td> </td> <td> </td> </tr> <tr> <td>Glenwood Park (7813)</td> <td align="right">\$ 48,329</td> </tr> <tr> <td>Total Cost of Project</td> <td align="right">\$ 79,740</td> </tr> <tr> <td>% of project funded by fees:</td> <td align="right">61%</td> </tr> <tr> <td><b>Total Expenses</b></td> <td align="right"><b>\$ 585,434</b></td> </tr> </table>	Park Master Plan (7026)	\$ 28,772	Total Cost of Project	\$ 28,772	% of project funded by fees:	100%			Poindexter Park (7801)	\$ 18,783	Total Cost of Project	\$ 69,306	% of project funded by fees:	27%			Arroyo Vista (7803)	\$ 308,935	Total Cost of Project	\$ 502,702	% of project funded by fees:	61%			Tierra Rejada Park (7811)	\$ 180,616	Total Cost of Project	\$ 252,528	% of project funded by fees:	72%			Glenwood Park (7813)	\$ 48,329	Total Cost of Project	\$ 79,740	% of project funded by fees:	61%	<b>Total Expenses</b>	<b>\$ 585,434</b>
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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	\$2.9M park improvement projects are planned for FY 07/08. The major projects include improvements to AV Sports Field, Arroyo Vista Community Park and Pump House, Tierra Rejada Park, Poindexter Park, Glenwood Park, Campus Canyon Park, Mountain Meadows Park, College View Park, Monte Vista Park and Country Trail Park and a Park Master Plan.																																								

**Fund 210X – Park Improvement Fund**

Item Description	Response
(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: Transfer from City Wide to Community Pool Fund Interfund Loans: \$ - Loan from General Fund: Park Improvement Projects Date of Repayment: Interest Rate of Loan: Amount of Loan:
(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 2150 - Tree & Landscaping Fund**

Item Description	Response								
(1) A brief description of the type of fee in the account or fund	Fees to provide landscaping and trees in public areas resulting from the increase in demand from additional development.								
(2) The amount of the fee	\$0.05/commercial and industrial square foot								
(3) The beginning and ending balance of the account or fund	<table> <tr> <td>Beginning Balance (07/01/06)</td> <td align="right">\$ 113,604</td> </tr> <tr> <td><b>Ending Balance (06/30/07)</b></td> <td align="right"><b>\$ 104,821</b></td> </tr> </table>	Beginning Balance (07/01/06)	\$ 113,604	<b>Ending Balance (06/30/07)</b>	<b>\$ 104,821</b>				
Beginning Balance (07/01/06)	\$ 113,604								
<b>Ending Balance (06/30/07)</b>	<b>\$ 104,821</b>								
(4) The amount of the fees collected and the interest earned	<table> <tr> <td>Amount of Fees Collected</td> <td align="right">\$ 3,239</td> </tr> <tr> <td>Interest Earned</td> <td align="right">\$ 5,998</td> </tr> <tr> <td><b>Total Revenues</b></td> <td align="right"><b>\$ 9,237</b></td> </tr> </table>	Amount of Fees Collected	\$ 3,239	Interest Earned	\$ 5,998	<b>Total Revenues</b>	<b>\$ 9,237</b>		
Amount of Fees Collected	\$ 3,239								
Interest Earned	\$ 5,998								
<b>Total Revenues</b>	<b>\$ 9,237</b>								
(5) An identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement in FY 06/07, including the total percentage of the cost of the public improvement that was funded with fees	<table> <tr> <td>LA/TR Parkway Landscaping (8033)</td> <td align="right">\$ 18,019</td> </tr> <tr> <td>Total Cost of Project</td> <td align="right">\$ 560,815</td> </tr> <tr> <td>% of project funded by fees:</td> <td align="right">3%</td> </tr> <tr> <td><b>Total Expenses</b></td> <td align="right"><b>\$ 18,019</b></td> </tr> </table>	LA/TR Parkway Landscaping (8033)	\$ 18,019	Total Cost of Project	\$ 560,815	% of project funded by fees:	3%	<b>Total Expenses</b>	<b>\$ 18,019</b>
LA/TR Parkway Landscaping (8033)	\$ 18,019								
Total Cost of Project	\$ 560,815								
% of project funded by fees:	3%								
<b>Total Expenses</b>	<b>\$ 18,019</b>								
(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 07/08, \$115K has been budgeted for the Poindexter Parkway project (8048).								
(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 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 border="0"> <tr> <td>Beginning Balance (07/01/06)</td> <td align="right">\$ 882,676</td> </tr> <tr> <td><b>Ending Balance (06/30/07)</b></td> <td align="right"><b>\$ 1,411,071</b></td> </tr> </table>	Beginning Balance (07/01/06)	\$ 882,676	<b>Ending Balance (06/30/07)</b>	<b>\$ 1,411,071</b>		
Beginning Balance (07/01/06)	\$ 882,676						
<b>Ending Balance (06/30/07)</b>	<b>\$ 1,411,071</b>						
(4) The amount of the fees collected and the interest earned	<table border="0"> <tr> <td>Amount of Fees Collected</td> <td align="right">\$ 470,162</td> </tr> <tr> <td>Interest Earned</td> <td align="right">\$ 58,233</td> </tr> <tr> <td><b>Total Revenues</b></td> <td align="right"><b>\$ 528,394</b></td> </tr> </table>	Amount of Fees Collected	\$ 470,162	Interest Earned	\$ 58,233	<b>Total Revenues</b>	<b>\$ 528,394</b>
Amount of Fees Collected	\$ 470,162						
Interest Earned	\$ 58,233						
<b>Total Revenues</b>	<b>\$ 528,394</b>						
(5) An identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement in FY 06/07, including the total percentage of the cost of the public improvement that was funded with fees	No fees expended during FY 06/07.						
(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 07/08, \$400K has been budgeted for Spring/Flinn Artwork project (7903).						
(7) A description of each interfund transfer or loan made from the account or fund, including the public improvement on which the transferred or loaned fees will be expended, and in the case of an interfund loan, the date on which the loan will be repaid, and the rate of interest that the account or fund will receive on the loan	<table border="0"> <tr> <td>Interfund Transfers:</td> <td align="right">\$ -</td> </tr> <tr> <td>Interfund Loans:</td> <td align="right">\$ -</td> </tr> </table>	Interfund Transfers:	\$ -	Interfund Loans:	\$ -		
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> </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 (07/01/06)      \$ 1,009,924 Ending Balance (06/30/07)      \$ 921,784
(4) The amount of the fees collected and the interest earned	Amount of Fees Collected      \$ 148,110 Interest Earned      \$ 50,917 <b>Total Revenues      \$ 199,028</b>
(5) An identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement in FY 06/07, including the total percentage of the cost of the public improvement that was funded with fees	Contract Services      \$ 29,751 Operating Supplies      \$ 100,405 Furnitures & Fixtures      \$ 49,052 Equipment      \$ 107,960 <b>Total Expenses      \$ 287,168</b>
(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 07/08, the City budgeted \$82K of these funds for contract services, library furnitures, computer equipment and property maintenance costs.
(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 border="0"> <tr> <td>Beginning Balance (07/01/06)</td> <td align="right">\$ 11,320,486</td> </tr> <tr> <td><b>Ending Balance (06/30/07)</b></td> <td align="right"><b>\$ 11,475,511</b></td> </tr> </table>	Beginning Balance (07/01/06)	\$ 11,320,486	<b>Ending Balance (06/30/07)</b>	<b>\$ 11,475,511</b>																																																
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<b>Ending Balance (06/30/07)</b>	<b>\$ 11,475,511</b>																																																				
(4) The amount of the fees collected and the interest earned	<table border="0"> <tr> <td>Amount of Fees Collected</td> <td align="right">\$ 463,829</td> </tr> <tr> <td>Interest Earned</td> <td align="right">\$ 562,923</td> </tr> <tr> <td>Revs Not Elsewhere Classified</td> <td align="right">\$ 338,000</td> </tr> <tr> <td>Sale Plans/Specifications</td> <td align="right">\$ 810</td> </tr> <tr> <td><b>Total Revenues</b></td> <td align="right"><b>\$ 1,365,563</b></td> </tr> </table>	Amount of Fees Collected	\$ 463,829	Interest Earned	\$ 562,923	Revs Not Elsewhere Classified	\$ 338,000	Sale Plans/Specifications	\$ 810	<b>Total Revenues</b>	<b>\$ 1,365,563</b>																																										
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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 06/07, including the total percentage of the cost of the public improvement that was funded with fees	<table border="0"> <tr> <td>Special Professional Services</td> <td align="right">\$ 545</td> </tr> <tr> <td>LA Ave Maureen to Beltram (8003)</td> <td align="right">\$ 1,578</td> </tr> <tr> <td>Total Cost of Project</td> <td align="right">\$ 19,423</td> </tr> <tr> <td>% of project funded by fees:</td> <td align="right">8%</td> </tr> <tr> <td>Princeton Ave Widening (8012)</td> <td align="right">\$ 400,809</td> </tr> <tr> <td>Total Cost of Project</td> <td align="right">\$ 400,809</td> </tr> <tr> <td>% of project funded by fees:</td> <td align="right">100%</td> </tr> <tr> <td>LA Ave Widening Spr/Mrpk (8013)</td> <td align="right">\$ 112,766</td> </tr> <tr> <td>Total Cost of Project</td> <td align="right">\$ 112,766</td> </tr> <tr> <td>% of project funded by fees:</td> <td align="right">100%</td> </tr> <tr> <td>Spring Road Widening (8026)</td> <td align="right">\$ 73,421</td> </tr> <tr> <td>Total Cost of Project</td> <td align="right">\$ 73,421</td> </tr> <tr> <td>% of project funded by fees:</td> <td align="right">100%</td> </tr> <tr> <td>LA/TR Parkway Landscaping (8033)</td> <td align="right">\$ 542,796</td> </tr> <tr> <td>Total Cost of Project</td> <td align="right">\$ 560,815</td> </tr> <tr> <td>% of project funded by fees:</td> <td align="right">97%</td> </tr> <tr> <td>LA/TR Signal Modification (8046)</td> <td align="right">\$ 6</td> </tr> <tr> <td>Total Cost of Project</td> <td align="right">\$ 6</td> </tr> <tr> <td>% of project funded by fees:</td> <td align="right">100%</td> </tr> <tr> <td>LA Ave Medians (8047)</td> <td align="right">\$ 70,818</td> </tr> <tr> <td>Total Cost of Project</td> <td align="right">\$ 70,818</td> </tr> <tr> <td>% of project funded by fees:</td> <td align="right">100%</td> </tr> <tr> <td>Widening @ LA Ave/Shasta (8058)</td> <td align="right">\$ 7,800</td> </tr> <tr> <td>Total Cost of Project</td> <td align="right">\$ 7,800</td> </tr> <tr> <td>% of project funded by fees:</td> <td align="right">100%</td> </tr> <tr> <td><b>Total Expenses</b></td> <td align="right"><b>\$ 1,210,538</b></td> </tr> </table>	Special Professional Services	\$ 545	LA Ave Maureen to Beltram (8003)	\$ 1,578	Total Cost of Project	\$ 19,423	% of project funded by fees:	8%	Princeton Ave Widening (8012)	\$ 400,809	Total Cost of Project	\$ 400,809	% of project funded by fees:	100%	LA Ave Widening Spr/Mrpk (8013)	\$ 112,766	Total Cost of Project	\$ 112,766	% of project funded by fees:	100%	Spring Road Widening (8026)	\$ 73,421	Total Cost of Project	\$ 73,421	% of project funded by fees:	100%	LA/TR Parkway Landscaping (8033)	\$ 542,796	Total Cost of Project	\$ 560,815	% of project funded by fees:	97%	LA/TR Signal Modification (8046)	\$ 6	Total Cost of Project	\$ 6	% of project funded by fees:	100%	LA Ave Medians (8047)	\$ 70,818	Total Cost of Project	\$ 70,818	% of project funded by fees:	100%	Widening @ LA Ave/Shasta (8058)	\$ 7,800	Total Cost of Project	\$ 7,800	% of project funded by fees:	100%	<b>Total Expenses</b>	<b>\$ 1,210,538</b>
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<b>Total Expenses</b>	<b>\$ 1,210,538</b>																																																				
(6) An identification of an approximate date by which the construction of the public improvement will commence if the local agency determines that sufficient funds have been collected to complete public improvement and the public improvement remains incomplete	Approximately \$4.2 million in this fund has been budgeted for nine (9) various ongoing as well as new projects in FY 07/08. Many of these projects will require two to three or more years for completion.																																																				

**Fund 2501 – Los Angeles Avenue Area of Contribution Fund**

(continued)

<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>	<table> <tr> <td>Interfund Transfers</td> <td style="text-align: right;">\$ -</td> </tr> <tr> <td>Interfund Loans</td> <td></td> </tr> <tr> <td>Loan to Tierra Rejada AOC</td> <td style="text-align: right;">\$ 567,356</td> </tr> <tr> <td>    Tierra Rejada Median Landscape project (8042)</td> <td></td> </tr> <tr> <td>    Date of Repayment: Not Specified</td> <td></td> </tr> <tr> <td>    Interest Rate of Loan: 0.00%</td> <td></td> </tr> <tr> <td>    Amount of Loan: \$567,356</td> <td></td> </tr> </table>	Interfund Transfers	\$ -	Interfund Loans		Loan to Tierra Rejada AOC	\$ 567,356	Tierra Rejada Median Landscape project (8042)		Date of Repayment: Not Specified		Interest Rate of Loan: 0.00%		Amount of Loan: \$567,356	
Interfund Transfers	\$ -														
Interfund Loans															
Loan to Tierra Rejada AOC	\$ 567,356														
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Date of Repayment: Not Specified															
Interest Rate of Loan: 0.00%															
Amount of Loan: \$567,356															
<p>(8) The amount of refunds made pursuant to subdivision (e) of Section 66001 (of the Code) and any allocations pursuant to subdivision (f) of Section 66001 (of the Code)</p>	<table> <tr> <td>Refunds Made:</td> <td style="text-align: right;">\$ -</td> </tr> <tr> <td>Allocations Made:</td> <td style="text-align: right;">\$ -</td> </tr> </table>	Refunds Made:	\$ -	Allocations Made:	\$ -										
Refunds Made:	\$ -														
Allocations Made:	\$ -														
<p>Additional Comments:</p>	<p>For information about pending and planned capital projects, see the City's annual capital improvement budget. For additional information about future development fee revenues, see the "Residential, Commercial and industrial Quarterly Status Report" prepared by the Community Development Department.</p>														

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

Item Description	Response																
(1) A brief description of the type of fee in the account or fund	Fees for street and related improvements to specific project areas to fund infrastructure enhancements as a result of additional development.																
(2) The amount of the fee	\$ 7,240.11/residential unit \$40,544.64/commercial and industrial acre																
(3) The beginning and ending balance of the account or fund	<table border="0"> <tr> <td>Beginning Balance (07/01/06)</td> <td align="right">\$ (673,318)</td> </tr> <tr> <td><b>Ending Balance (06/30/07)</b></td> <td align="right"><b>\$ (567,443)</b></td> </tr> </table>	Beginning Balance (07/01/06)	\$ (673,318)	<b>Ending Balance (06/30/07)</b>	<b>\$ (567,443)</b>												
Beginning Balance (07/01/06)	\$ (673,318)																
<b>Ending Balance (06/30/07)</b>	<b>\$ (567,443)</b>																
(4) The amount of the fees collected and the interest earned	<table border="0"> <tr> <td>Amount of Fees Collected</td> <td align="right">\$ 102,983</td> </tr> <tr> <td>Interest Earned</td> <td align="right">\$ 19,954</td> </tr> <tr> <td>Revs Not Elsewhere Classified</td> <td align="right">\$ -</td> </tr> <tr> <td>Sale Plans/Specifications</td> <td align="right">\$ 60</td> </tr> <tr> <td><b>Total Revenues</b></td> <td align="right"><b>\$ 122,997</b></td> </tr> </table>	Amount of Fees Collected	\$ 102,983	Interest Earned	\$ 19,954	Revs Not Elsewhere Classified	\$ -	Sale Plans/Specifications	\$ 60	<b>Total Revenues</b>	<b>\$ 122,997</b>						
Amount of Fees Collected	\$ 102,983																
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Revs Not Elsewhere Classified	\$ -																
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<b>Total Revenues</b>	<b>\$ 122,997</b>																
(5) An identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement in FY 06/07, including the total percentage of the cost of the public improvement that was funded with fees	<table border="0"> <tr> <td>Special Professional Services</td> <td align="right">\$ 687</td> </tr> <tr> <td>TR Signal Interconnect (8036)</td> <td align="right">\$ 5,978</td> </tr> <tr> <td>Total Cost of Project</td> <td align="right">\$ 419,755</td> </tr> <tr> <td>% of project funded by fees:</td> <td align="right">1%</td> </tr> <tr> <td>TR Median/Spring to FWY (8042)</td> <td align="right">\$ 10,458</td> </tr> <tr> <td>Total Cost of Project</td> <td align="right">\$ 10,458</td> </tr> <tr> <td>% of project funded by fees:</td> <td align="right">100%</td> </tr> <tr> <td><b>Total Expenses</b></td> <td align="right"><b>\$ 17,123</b></td> </tr> </table>	Special Professional Services	\$ 687	TR Signal Interconnect (8036)	\$ 5,978	Total Cost of Project	\$ 419,755	% of project funded by fees:	1%	TR Median/Spring to FWY (8042)	\$ 10,458	Total Cost of Project	\$ 10,458	% of project funded by fees:	100%	<b>Total Expenses</b>	<b>\$ 17,123</b>
Special Professional Services	\$ 687																
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Total Cost of Project	\$ 10,458																
% of project funded by fees:	100%																
<b>Total Expenses</b>	<b>\$ 17,123</b>																
(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 07/08, an additional \$44K has been budgeted for Tierra Rejada Traffic Signal Interconnect project (8036) and \$45K for Tierra Rejada Median (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	<table border="0"> <tr> <td>Interfund Transfers</td> <td align="right">\$ -</td> </tr> <tr> <td>Interfund Loans</td> <td></td> </tr> <tr> <td>Loan from Los Angeles Ave AOC Tierra Rejada Median Landscape project (8042)</td> <td align="right">\$ 567,356</td> </tr> <tr> <td>Date of Repayment: Not Specified</td> <td></td> </tr> <tr> <td>Interest Rate of Loan: 0.00%</td> <td></td> </tr> <tr> <td>Amount of Loan: \$567,356</td> <td></td> </tr> </table>	Interfund Transfers	\$ -	Interfund Loans		Loan from Los Angeles Ave AOC Tierra Rejada Median Landscape project (8042)	\$ 567,356	Date of Repayment: Not Specified		Interest Rate of Loan: 0.00%		Amount of Loan: \$567,356					
Interfund Transfers	\$ -																
Interfund Loans																	
Loan from Los Angeles Ave AOC Tierra Rejada Median Landscape project (8042)	\$ 567,356																
Date of Repayment: Not Specified																	
Interest Rate of Loan: 0.00%																	
Amount of Loan: \$567,356																	

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

(continued)

(8) The amount of refunds made pursuant to subdivision (e) of Section 66001 (of the Code) and any allocations pursuant to subdivision (f) of Section 66001 (of the Code)	Refunds Made	\$	-
	Allocations Made	\$	-
Additional Comments	For information about pending and planned capital projects, see the City's annual capital improvement budget. For additional information about future development fee revenues, see the "Residential, Commercial and industrial Quarterly Status Report" prepared by the Community Development Department.		

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

Item Description	Response
(1) A brief description of the type of fee in the account or fund	Fees for street and related improvements to specific project areas to fund infrastructure enhancements as a result of additional development.
(2) The amount of the fee	\$2,030/residential unit \$6,428/commercial and industrial acre
(3) The beginning and ending balance of the account or fund	Beginning Balance (07/01/06)       \$    65,691 <b>Ending Balance (06/30/07)       \$    71,292</b>
(4) The amount of the fees collected and the interest earned	Amount of Fees Collected       \$    2,030 Interest Earned                   \$    3,571 Expense Reimbursements       \$           - Other Admin Service Fees       \$           - <b>Total Revenues                   \$    5,601</b>
(5) An identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement in FY 06/07, including the total percentage of the cost of the public improvement that was funded with fees	No fees expended during FY 06/07
(6) An identification of an approximate date by which the construction of the public improvement will commence if the local agency determines that sufficient funds have been collected to complete public improvement and the public improvement remains incomplete	The funds accumulated in this account are anticipated to be spent within the next five fiscal years on appropriate street improvement programs.
(7) A description of each interfund transfer or loan made from the account or fund, including the public improvement on which the transferred or loaned fees will be expended, and in the case of an interfund loan, the date on which the loan will be repaid, and the rate of interest that the account or fund will receive on the loan	Interfund Transfers:               \$           -  Interfund Loans:                    \$           -
(8) The amount of refunds made pursuant to subdivision (e) of Section 66001 (of the Code) and any allocations pursuant to subdivision (f) of Section 66001 (of the Code)	Refunds Made:                       \$           -  Allocations Made:                   \$           -
Additional Comments:	For information about pending and planned capital projects, see the City's annual capital improvement budget. For additional information about future development fee revenues, see the "Residential, Commercial and industrial Quarterly Status Report" prepared by the Community Development Department.

**Fund 2504 – Fremont Storm Drain AOC**

Item Description	Response									
(1) A brief description of the type of fee in the account or fund	Fees for Fremont Storm Drain and related improvements as a result of additional development.									
(2) The amount of the fee	Negotiated with developers based upon the estimated impact of development on the Fremont Storm drain.									
(3) The beginning and ending balance of the account or fund	<table> <tr> <td>Beginning Balance (07/01/06)</td> <td align="right">\$</td> <td align="right">13,129</td> </tr> <tr> <td><b>Ending Balance (06/30/07)</b></td> <td align="right"><b>\$</b></td> <td align="right"><b>13,820</b></td> </tr> </table>	Beginning Balance (07/01/06)	\$	13,129	<b>Ending Balance (06/30/07)</b>	<b>\$</b>	<b>13,820</b>			
Beginning Balance (07/01/06)	\$	13,129								
<b>Ending Balance (06/30/07)</b>	<b>\$</b>	<b>13,820</b>								
(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">691</td> </tr> <tr> <td><b>Total Revenues</b></td> <td align="right"><b>\$</b></td> <td align="right"><b>691</b></td> </tr> </table>	Amount of Fees Collected	\$	-	Interest Earned	\$	691	<b>Total Revenues</b>	<b>\$</b>	<b>691</b>
Amount of Fees Collected	\$	-								
Interest Earned	\$	691								
<b>Total Revenues</b>	<b>\$</b>	<b>691</b>								
(5) An identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement in FY 06/07, including the total percentage of the cost of the public improvement that was funded with fees	No fees expended during FY 06/07.									
(6) An identification of an approximate date by which the construction of the public improvement will commence if the local agency determines that sufficient funds have been collected to complete public improvement and the public improvement remains incomplet	The funds accumulated in this account are anticipated to be spent within the next five fiscal years on appropriate storm drain improvements.									
(7) A description of each interfund transfer or loan made from the account or fund, including the public improvement on which the transferred or loaned fees will be expended, and in the case of an interfund loan, the date on which the loan will be repaid, and	<table> <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 (07/01/06)                 \$     (7,716,452) Ending Balance (06/30/07)                 \$     (2,205,777)
(4) The amount of the fees collected and the interest earned	Amount of Fees Collected                 \$     192,729 Interest Earned                                 \$             1 Interfund Transfer                             \$     5,434,834 <b>Total Revenues</b> \$ <b>5,627,564</b>
(5) An identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement in FY 06/07, including the total percentage of the cost of the public improvement that was funded with fees	Police Services Facility (2005)                 \$     116,889 Total Cost of Project                         \$     116,889 % of project funded by fees:                     100% <b>Total Expenses</b> \$ <b>116,889</b>
(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 07/08 the City budgeted \$113K for the Police Services Facility architecture design.
(7) A description of each interfund transfer or loan made from the account or fund, including the public improvement on which the transferred or loaned fees will be expended, and in the case of an interfund loan, the date on which the loan will be repaid, and the rate of interest that the account or fund will receive on the loan	Interfund Transfers:                             \$     5,434,834  Interfund Loans:                                 \$     2,205,609 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%  (A contribution of \$5,434,834 was authorized by the Honorable City Council from the Endowment Fund)
(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.