

City of Escalon
Annual AB1600 Report
Development Impact Accounts

Fund Descriptions

Fund 201: In-Lieu of Low Income Housing

This Fund is used to account for all activities, revenues, expenditures, assets and Liabilities used for increasing or improving housing for low or moderate income households. Revenues are received through developers who meet their obligations to affordable housing by the payment of in-lieu fees.

Fund 202: Developer Impact Fee Plan Update

The fund is used to record revenues and expenditures for the impact fee update collected from new developments built in the City pursuant to the State Mitigation Fee Act(Government Code 66000 et. Seq.) Expenditures of plan update impact fees can only be for the necessary updates of the developer impact fee program.

Fund 203: Library Developer Impact Fees

The fund is used to record revenues and expenditures for library developer impact fees collected from new developments built in the City pursuant to the State Mitigation Fee Act(Government Code 66000 et. Seq.) Expenditures of library impact fees can only be for the building cost, the cost of financing and improvement of facilities needed for new developments constructed in the City.

Fund 204: Parks Developer Impact Fees

The fund is used to record revenues and expenditures for park developer impact fees collected from new developments built in the City pursuant to the State Mitigation Fee Act(Government Code 66000 et. Seq.) Expenditures of park impact fees can only be for the construction and improvement of public parks and facilities as well as the purchasing of park equipment needed for new developments constructed in the City.

Fund 205: Recreation Developer Impact Fees

The fund is used to record revenues and expenditures for recreation developer impact fees collected from new developments built in the City pursuant to the State Mitigation Fee Act(Government Code 66000 et. Seq.) Expenditures of recreation impact fees can only be for the construction and improvement of recreation facilities needed for new developments constructed in the City.

Fund 206: Public Works Developer Impact Fees

The fund is used to record revenues and expenditures for public works developer impact fees collected from new developments built in the City pursuant to the State Mitigation Fee Act(Government Code 66000 et. Seq.) Expenditures of public works impact fees can only be for the purchase, construction and improvement of public work facilities needed for new developments, residential and non-residential, constructed in the City.

Fund 207: Transportation Mitigation

The fund is used to record revenues and expenditures for transportation mitigation fees collected from new developments built in the City pursuant to the State Mitigation Fee Act(Government Code 66000 et. Seq.) Expenditures of transportation mitigation fees can only be used to purchase or construct the transportation facilities identified by the City as those necessary for developments, residential and non-residential, constructed in the City.

Fund 208: Police Department Developer Impact Fees

The fund is used to record revenues and expenditures for police developer impact fees collected from new developments built in the City pursuant to the State Mitigation Fee Act(Government Code 66000 et. Seq.) Expenditures of police impact fees can be used for the purchase or construction and improvement of police and animal control facilities needed for, residential and non-residential, new developments constructed in the City.

Fund 209: City Hall Developer Impact Fees

The fund is used to record revenues and expenditures for city hall developer impact fees collected from new developments built in the City pursuant to the State Mitigation Fee Act(Government Code 66000 et. Seq.) Expenditures of city hall impact fees can be used for the purchase or construction and improvement of city hall facilities needed for, residential and non-residential, new developments constructed in the City.

Fund 605: Water - Capital

The mission of the fund is used to account for all of the activities, revenues, expenditures, assets and liabilities in construction, replacement, upgrade, and improvement of major water system capital facilities financed by water connection fees, grants, and water rate payers.

Fund 623: Sewer Industrial - Capital

The mission of the Municipal Capital fund is to account for all activites, revenues, expenditures, assets, and liabilities necessary for the collection and treatment of industrial wastewater generated within the City of Escalon.

Fund 633: Sewer Municpail - Capital

The mission of the fund is to account for all activites, revenues, expenditures, assets, and liabilities necessary for the collection and treatment of domestic wastewater generated within the City of Escalon.

Fund 643: Storm Water - Capital

The mission of the fund is to account for all development impact fee revenues and expenditures for the construction and improvement of newstorm drainage needed for new development.

Exhibit B

CITY OF ESCALON
ANNUAL AB1600 REPORT

Development Impact Accounts

July 2014 - June 2015

AS of June 30 2015

Fund #	Description	BAL. 7-1-14	INCOME	INTEREST	EXPENSES	YR END ADJ.	BAL. 6-30-15
201	In-Lieu of Low Income Housing	\$11,516.58	\$20,678.75	\$55.78	\$0.00	\$0.00	\$32,251.11
202	DIF Plan Update	\$9,922.71	\$80.93	\$48.54	\$0.00	\$0.00	\$10,052.18
203	Library DIF	(\$162,200.28)	\$0.00	\$0.07	\$0.00	\$0.00	(\$162,200.21)
204	Parks DIF	\$448,774.68	\$8,851.89	\$1,667.29	(\$470,016.52)	\$0.00	(\$10,722.66)
	-Hogan Park Appartus						
	-Return of Grant Money to State						
205	Recreation DIF	\$104,787.81	\$0.00	\$507.60	\$0.00	\$0.00	\$105,295.41
206	Public Works DIF	\$82,407.07	\$8,729.59	\$365.39	(\$11,305.60)	\$0.00	\$80,196.45
	-Generator Installation						
207	Transportation Migigation	\$1,006,904.24	\$152,643.43	\$4,945.73	\$0.00	\$0.00	\$1,164,493.40
208	Police Department DIF	\$14,507.64	\$1,225.57	\$564.51	\$0.00	\$0.00	\$16,297.72
209	City Hall DIF	(\$2,780,881.11)	\$1,032.87	\$394.54	(\$1,000.00)	\$0.00	(\$2,780,453.70)
	- Cameras Civic Center - Project in Progress						
	TOTALS	(\$1,264,260.66)	\$193,243.03	\$8,549.45	(\$482,322.12)	\$0.00	(\$1,544,790.30)

Exhibit B

CITY OF ESCALON
ANNUAL AB1600 REPORT

Enterprise Capital Funds
July 2014 - June 2015

AS of June 30 2015

Fund #	Description	BAL. 7-1-14	INCOME	INTEREST	EXPENSES	YR END ADJ.	BAL. 6-30-15
605	Water - Capital	\$872,247.82	\$72,930.49	\$4,569.95	(\$4,000.00)	\$0.00	\$945,748.26
623	Sewer Industrial - Capital	\$32,345.57	\$533,901.99	\$115.58	(\$566,285.06)	\$0.00	\$78.08
633	Sewer Municipal - Capital	\$2,059,273.59	\$5,835.00	\$9,979.82	(\$17,581.02)	\$0.00	\$2,057,507.39
643	Storm Water - Capital	\$214,476.11	\$18,620.00	\$1,114.11	\$0.00	\$0.00	\$234,210.22

CITY OF ESCALON

ANNUAL AB1600 REPORT

Summary of Public Improvement Project Expenditures

Enterprise Capital Funds

July 2014 - June 2015

Project No.	% of Completion	Description	Water Capital 605	Sewer Industrial Capital 623	Sewer Municipal Capital 633	Storm Water Capital 643
155-2015	5%	Evaluation of Well #1 and entire water system. Potential new storage tank.	4,000			
166-2015	100%	Electrical System Upgrade		43,228		
165-2015	100%	Industrial Ponds Sludge Removal		523,057		
161-2015	5%	New McHenry Lift Station Right of Way			17,581	

CITY OF ESCALON		
AB 1600 FEES		
DEVELOPER IMPACT FEES		
EFFECTIVE 1/1/14 THROUGH 12/31/14		
RESIDENTIAL LAND USES		
Facility Type	Single Family (per unit)	Multi-Family (per unit)
City Hall	\$1,697	\$1,147
Police	\$2,011	\$1,358
Public Works	\$1,595	\$1,077
Library	\$525	\$525
Transportation mitigation	\$10,820	\$7,079
Recreation	\$2,146	\$1,451
Parks	\$9,423	\$6,366
Admin Fee	\$835	\$557
Program Update Fee	\$132	\$89
Water Connection Fee		
Single Family	\$9,391	
Duplex-per duplex		\$12,860
Multi-family & Apartments		
Sewer Connection Fee-per unit	\$5,998	\$4,998
TOTAL	\$44,573	\$37,507

CITY OF ESCALON		
AB 1600 FEES		
DEVELOPER IMPACT FEES		
EFFECTIVE 1/1/15 THROUGH 6/30/15		
RESIDENTIAL LAND USES		
Facility Type	Single Family (per unit)	Multi-Family (per unit)
City Hall	\$1,697	\$1,147
Police	\$2,011	\$1,358
Public Works	\$1,595	\$1,077
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CITY OF ESCALON

COMMERCIAL & INDUSTRIAL PROJECTS

EFFECTIVE 1/1/14 THROUGH 12/31/14

DEVELOPER IMPACT FEES		
Facility Type	Commerical (per 1,000 Sq. Ft.)	Industrial (per 1,000 Sq. Ft.)
City Hall	\$316	\$268
Police	\$374	\$318
Public Works	\$298	\$253
Transportation mitigation	\$6,284	\$2,983
Admin Fee	\$219	\$115
Program Update Fee	\$26	\$21
TOTAL	\$7,517	\$3,958

Non-residential Water Connection Fees		
	Meter Size	Minimum connection charge by meter ratios to be considered on site specific conditions
	5/8" and 3/4"	\$9,391
	1"	\$15,967
	1 1/2"	\$29,773
	2"	\$49,769
	3"	\$109,994
	4"	\$197,202
	6"	\$438,543

Fire Service Connection Charge		
	Service	
	Private Fire Hydrant, 850 gpm	\$16,305
	2" fire sprinkler service	\$11,204
	3" fire sprinkler service	\$17,505
	4" fire sprinkler service	\$28,007
	6" fire sprinkler service	\$63,015
	8" fire sprinkler service	\$112,026
Rate calculation base on existing fee method as follows:		
hydrant flow*total production cost/per gpm*1/365		
sprinkler flow*total production cost/gpm*.01		

SEWER CONNECTION

Based on a case by case basis by the City Council on the basis of equivalent single family service connection, minimum fee

CITY OF ESCALON

COMMERCIAL & INDUSTRIAL PROJECTS

EFFECTIVE 1/1/15 THROUGH 06/30/15

DEVELOPER IMPACT FEES		
Facility Type	Commerical (per 1,000 Sq. Ft.)	Industrial (per 1,000 Sq. Ft.)
City Hall	\$316	\$268
Police	\$374	\$318
Public Works	\$298	\$253
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SEWER CONNECTION	<i>Based on a case by case basis by the City Council on the basis of equivalent single family service connection, minimum fee</i>
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