



City of Dixon, California

Annual Report on Development Impact Fees Fiscal Year 2013-14

**City of Dixon
Development Impact Fee Annual Report
Fiscal Year 2013-14**

This report contains information on the City of Dixon's development impact fees for fiscal year 2013-14. This information is presented to comply with the annual reporting requirements contained in Government Code Section 66000 et seq., also referred to as AB1600. Please note that this annual report is not a budget document, but is meant to meet reporting requirements. It is not intended to represent a full picture of currently planned projects as it only reports revenues and expenditures for 2013-14. The annual report must be made available to the public within 180 days after the last day of the fiscal year.

The report summarizes the following information for each of the development impact fee programs.

1. A brief description of the fee program.
2. Schedule of fees.
3. Beginning and ending balances of the fee program.
4. Amount of fees collected, interest earned and transfers/loans.
5. Disbursement information (including interfund transfers/loans) and percentage of the project funded by fees.
6. A description of each interfund loan along with the date the loan will be repaid and the rate of interest.
7. The estimated date when projects will begin if sufficient revenues are available to construct the project.
8. Findings for each fee program.

Development fees are not a tax or special assessment, but a fee charged by a local government agency to an applicant in connection with approval of a development project. The purpose of these fees is defray all or a portion of the public facilities cost related to the projected development. The legal requirements for enactment of a development fee program are set forth in the California Government Code Section's 66000-66025. The majority of the provisions were adopted in 1987's Assembly Bill (AB) 1600 and are commonly referred to as "AB 1600 requirements".

City of Dixon Impact Fees Revenue and Expenditures For Fiscal Year 2013/14

Fund 410 Fire Facilities Impact Fee

The fees are used to mitigate the impact of new development on fire facilities.

Fee Schedule

Single Family Dwelling	\$ 1,190.55
Multiple Family Dwelling	1,079.42
Commercial-Highway/Neighborhood	0.74
Commercial-Office	1.12
Commercial-Service	0.74
Industrial	0.93

	<u>Project Number</u>	<u>FY 13/14 AB 1600</u>	<u>% from this fund</u>	<u>Total Project Expenditures</u>
<u>Revenue</u>				
Interest		\$ 86		
Fire Facilities Impact Fees		-		
Total Revenue		<u>\$ 86</u>		
<u>Expenditures</u>				
Transfer for Lease payments	101	<u>72,101</u>	16.08%	\$ 448,382
Total Expenditures		<u>\$ 72,101</u>		
Revenue less Expenditures		\$ (72,015)		
Balance as of July 1, 2013		<u>72,258</u>		
Balance as of June 30, 2014		<u>\$ 243</u>		

*Note: Presentation does not include effect of fair value investment adjustment reflected in the City's Comprehensive Annual Financial Reports

City of Dixon Impact Fees Revenue and Expenditures For Fiscal Year 2013/14

Fund 420 Police Facilities Impact Fee

The fees are used to mitigate the impact of new development on police facilities.

Fee Schedule

Single Family Dwelling	\$ 517.59
Multiple Family Dwelling	469.22
Commercial-Highway/Neighborhood	0.32
Commercial-Office	0.49
Commercial-Service	0.32
Industrial	0.41

	<u>Project Number</u>	<u>FY 13/14 AB 1600</u>	<u>% from this fund</u>	<u>Total Project Expenditures</u>
<u>Revenue</u>				
Interest		\$ 37		
Police Facilities Impact Fees				
Total Revenue		<u>\$ 37</u>		
<u>Expenditures</u>				
Transfer for Lease payments	100	<u>31,351</u>	6.99%	\$ 448,382
Total Expenditures		<u>\$ 31,351</u>		
Revenue less Expenditures		\$ (31,314)		
Balance as of July 1, 2013		<u>31,421</u>		
Balance as of June 30, 2014		<u>\$ 107</u>		

*Note: Presentation does not include effect of fair value investment adjustment reflected in the City's Comprehensive Annual Financial Reports

City of Dixon Impact Fees Revenue and Expenditures For Fiscal Year 2013/14

Fund 430 Administrative Facilities Impact Fee

The fees are used to mitigate the impact of new development on Administrative facilities.

Fee Schedule

Single Family Dwelling	\$ 758.37
Multiple Family Dwelling	687.37
Commercial-Highway/Neighborhood	0.47
Commercial-Office	0.71
Commercial-Service	0.47
Industrial	0.59

	<u>Project Number</u>	<u>FY 13/14 AB 1600</u>	<u>% from this fund</u>	<u>Total Project Expenditures</u>
<u>Revenue</u>				
Interest		\$ 260		
Administrative Facilities Impact Fees				
Total Revenue		<u>\$ 260</u>		
<u>Expenditures</u>				
Transfer for Lease payments	100	122,857	27.40%	\$ 448,382
Administration	100	1,398	0.23%	616,914
Total Expenditures		<u>\$ 124,255</u>		
Revenue less Expenditures		\$ (123,995)		
Balance as of July 1, 2013		<u>124,465</u>		
Balance as of June 30, 2014		<u>\$ 470</u>		

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City of Dixon Impact Fees Revenue and Expenditures For Fiscal Year 2013/14

Fund 440 Public Works Administrative Facilities Impact Fee

The fees are used to mitigate the impact of new development on Administrative facilities.

Fee Schedule

Single Family Dwelling	\$ 199.63
Multiple Family Dwelling	180.08
Commercial-Highway/Neighborhood	0.125
Commercial-Office	0.19
Commercial-Service	0.13
Industrial	0.16

	<u>Project Number</u>	<u>FY 13/14 AB 1600</u>	<u>% from this fund</u>	<u>Total Project Expenditures</u>
<u>Revenue</u>				
Interest		\$ 2,371		
Administrative Facilities Impact Fees		-		
Project Reimbursement/Others		20,378		
Total Revenue		<u>\$ 22,749</u>		
<u>Expenditures</u>				
Groundwater Remediation	104	9,517	100.00%	\$ 9,517
Administration	100	1,997	0.32%	616,914.00
Total Expenditures		<u>\$ 11,514</u>		
Revenue less Expenditures		\$ 11,235		
Balance as of July 1, 2013		<u>387,401</u>		
Balance as of June 30, 2014		<u><u>\$ 398,636</u></u>		

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City of Dixon Impact Fees Revenue and Expenditures For Fiscal Year 2013/14

Fund 450 Drainage Improvement Impact Fee

The fees are used to mitigate the impact of new development on the drainage system.

Fee Schedule

	<u>Fee Area</u>				
	A1	A2	A3	B/C	D/G
Single Family Dwelling	\$ 221.89	\$ 5,066.10	\$ 5,238.68	\$ 1,449.96	n/a
Multiple Family Dwelling	1,167.02	31,454.45	30,489.34	7,679.58	n/a
Commercial-Highway/Neighborhood	1,501.63	40,441.91	39,199.74	9,873.90	18,416.41
Commercial-Office	1,501.63	40,441.91	39,199.74	9,873.90	18,416.41
Commercial-Service	1,501.63	40,441.91	39,199.74	9,873.90	18,416.41
Industrial	1,501.63	40,441.91	39,199.74	9,873.90	18,416.41

	<u>Project Number</u>	<u>FY 13/14 AB 1600</u>	<u>% from this fund</u>	<u>Total Project Expenditures</u>
<u>Revenue</u>				
Interest		\$ 1,551		
Drainage Improvement Impact Fees		-		
Total Revenue		\$ 1,551		

Expenditures

Core Area Drainage Project	100	100,000	8.37%	\$ 1,194,844
Interfund Loan repayment	104	150,495	100.00%	\$ 294,858
Administration	100	1,850	0.30%	\$ 616,914
Total Expenditures		\$ 252,345		

Revenue less Expenditures \$ (250,794)

Balance as of July 1, 2013 902,019

Balance as of June 30, 2014 \$ 651,225

*Note: Presentation does not include effect of fair value investment adjustment reflected in the City's Comprehensive Annual Financial Reports

City of Dixon Impact Fees Revenue and Expenditures For Fiscal Year 2013/14

Fund 460 Transportation Impact Fee

The fees are used to fund regional, local, and alternative transportation improvements.

Fee Schedule

Single Family Dwelling	\$ 470.98
Multiple Family Dwelling	376.79
Commercial-Highway/Neighborhood	3.962
Commercial-Office	1.08
Commercial-Service	0.95
Industrial	0.25

<u>Revenue</u>	<u>Project Number</u>	<u>FY 13/14 AB 1600</u>	<u>% from this fund</u>	<u>Total Project Expenditures</u>
Interest		\$ 33,317		
Transportation Impact Fees		69,372		
Project Reimbursement/Others		3,339		
Total Revenue		<u>\$ 106,028</u>		

Expenditures

Sidewalk Rehabilitation Program	102	67	100.00%	\$ 67
Street Master Plan	206	9,962	100.00%	\$ 9,962
Slurry Seal & Paving	317	5,733	100.00%	5,733
Railroad Grade Separation	601	215,544	100.00%	215,544
Benchmark Project	701	7,782	100.00%	7,782
Administration	100	20,028	3.17%	632,114.00
Total Expenditures		<u>\$ 259,116</u>		

Revenue less Expenditures \$ (153,088)

Balance as of July 1, 2013 5,131,188

Balance as of June 30, 2014 \$ 4,978,100

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City of Dixon Impact Fees Revenue and Expenditures For Fiscal Year 2013/14

Funds 480 & 481 Park and Recreation Impact Fee

The fees are used to fund park and community and recreation center improvements.

Fee Schedule

Single Family Dwelling	\$ 8,988.32
Multiple Family Dwelling	7,369.70
Commercial-Highway/Neighborhood	-
Commercial-Office	-
Commercial-Service	-
Industrial	-

	<u>Project Number</u>	<u>FY 13/14 AB 1600</u>	<u>% from this fund</u>	<u>Total Project Expenditures</u>
<u>Revenue</u>				
Interest		\$ 6,960		
Park-in-lieu Fees		\$ 643,720		
Total Revenue		<u>\$ 650,680</u>		
<u>Expenditures</u>				
Administration	100	<u>1,646</u>	0.27%	616,914.00
Total Expenditures		<u>\$ 1,646</u>		
Revenue less Expenditures		\$ 649,034		
Balance as of July 1, 2013		<u>812,746</u>		
Balance as of June 30, 2014		<u><u>\$ 1,461,780</u></u>		

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City of Dixon Impact Fees Revenue and Expenditures For Fiscal Year 2013/14

Fund 310 Sewer Connection Fee

The fees are used to mitigate the impact of new development on the wastewater system.

Fee Schedule

Single Family Dwelling	\$ 9,641.00
Multiple Family Dwelling	6,750.00

Commercial/Industrial/Nonresidential (based on water meter size)	Strength		
	Low	Medium	High
5/8" meter	\$ 9,890	\$ 10,750.00	\$ 13,200.00
3/4" meter	14,835.00	16,125.00	19,800.00
1" meter	24,725.00	26,875.00	33,000.00
1 1/2" meter	49,450.00	53,750.00	66,000.00
2" meter	79,120.00	86,000.00	105,600.00
3" meter	148,350.00	161,250.00	198,000.00
4" meter	247,250.00	268,750.00	330,000.00
Special Strength Customers			
Flow/gallon	\$ 39.20	\$ 39.20	\$ 39.20
Biochemical Oxygen Demand/pound	1,315.00	1,315.00	1,315.00
Suspended Solids/pound	1,315.00	1,315.00	1,315.00

	<u>Project Number</u>	<u>FY 13/14 AB 1600</u>	<u>% from this fund</u>	<u>Total Project Expenditures</u>
<u>Revenue</u>				
Interest		\$ 11,909		
Sewer Connection Fees		-		
Total Revenue		<u>\$ 11,909</u>		
<u>Expenditures</u>				
Interfund Principal & Interest	105	125,000	100.00%	\$ 125,000
Tsfr to Rehab & Improve Capital	100	487,899	177.42%	275,000.00
Total Expenditures		<u>\$ 612,899</u>		
Revenue less Expenditures		\$ (600,990)		
Balance as of July 1, 2013		<u>812,746</u>		
Balance as of June 30, 2014		<u><u>\$ 211,756</u></u>		

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City of Dixon
Impact Fees Revenue and Expenditures
For Fiscal Year 2013/14

Funding

Fund 410 Fire Facilities Impact Fee

The City has not determined that sufficient funds have been collected to complete the fire facility improvements.

Fund 420 Police Facilities Impact Fee

The City has not determined that sufficient funds have been collected to complete the police facility improvements.

Fund 430 Administrative Facilities Impact Fee

The City has not determined that sufficient funds have been collected to complete the Administrative facility improvements.

Fund 440 Public Works Administrative Facilities Impact Fee

The City has not determined that sufficient funds have been collected to complete the Public Works Administrative facility improvements.

Fund 450 Drainage Improvement Impact Fee

The City has not determined that sufficient funds have been collected to complete the Storm Drain improvements.

Fund 460 Transportation Impact Fee

The City has not determined that sufficient funds have been collected to complete the transportation improvements.

Funds 480 & 481 Park and Recreation Impact Fee

The City has not determined that sufficient funds have been collected to complete the park and recreation improvements.

Fund 310 Sewer Connection Fee

The City has not determined that sufficient funds have been collected to complete the wastewater system improvements.

City of Dixon
Impact Fees Revenue and Expenditures
For Fiscal Year 2013/14

Interfund Transfers

Fund 410 Fire Facilities Impact Fee

An interfund transfer of \$72,101 was made to pay a portion of the 2012 lease revenue bonds which were issued to refund the 1997 lease revenue bonds. The 1997 lease revenue bonds were issued to construct Fire Station No. 1.

Fund 420 Police Facilities Impact Fee

An interfund transfer of \$31,351 was made to pay a portion of the 2012 lease revenue bonds which were issued to refund the 1996 lease revenue bonds. The 1996 lease revenue bonds were issued to refund the 1991 lease revenue bonds whose proceeds were used to construct the Police Station.

Fund 430 Administrative Facilities Impact Fee

An interfund transfer of \$122,857 was made to pay a portion of the 2012 lease revenue bonds which were issued to refund the 1981 lease revenue bonds. The 1981 lease revenue bonds were issued to construct City Hall. A transfer of \$1,398 was made to the general fund for administrative costs per the cost allocation plan.

Fund 440 Public Works Administrative Facilities Impact Fee

An interfund transfer of \$1,997 was made to the general fund for administrative costs per the cost allocation plan.

Fund 450 Drainage Improvement Impact Fee

An interfund transfer of \$150,495 was made to the Transportation fund for principal and interest on \$1,126,001 of outstanding interfund loans.

Fund 460 Transportation Impact Fee

An interfund transfer of \$4,828 was made to the general fund for administrative costs per the cost allocation plan.

Fund 480 Park and Recreation Impact Fee

An interfund transfer of \$1,646 was made to the general fund for administrative costs per the cost allocation plan.

Fund 310 Sewer Connection Fee

An interfund transfer of \$327,482 was made to the Sewer Capital Mixed Fund (fund 316). The Sewer Capital Mixed Fund tracks projects that are funded by both connection fees as well as user charges. The projects funded during 2014 were the Quarterly Groundwater Monitoring, Sewer System Management Plan, and the Cease and Desist Order Requirements Program. An additional interfund transfer of \$160,417 was made to the Sewer Capital Mixed Fund (fund 316) for a 2013 resolution that was never transferred.

City of Dixon
Impact Fees Revenue and Expenditures
For Fiscal Year 2013/14

Interfund Loans

Fund 450 Drainage Improvement Impact Fee

An interfund loan was made from the Transportation Impact Fee Fund (460) to the Drainage Improvement Impact Fee Fund (450) for the Pond C project in 2008 in the amount of \$1,275,000. The interest on the loan is set at average annual LAIF plus 0.5%. The second payment on the loan was made during fiscal year 2014 in the amount of \$150,494.90. It is expected that principal payments of \$141,000 in addition to the annual interest will be made each year with the final payment made during fiscal year 2022. This repayment schedule is contingent upon sufficient impact fee receipts in the Drainage Improvement Impact Fee Fund (460).

Fund 460 Transportation Impact Fee

An interfund loan was made from the Transportation Impact Fee Fund (460) to the Transit Capital Project Fund (470) for the West B Undercrossing project during fiscal year 2011 in the amount of \$686,000. The interest on the loan is set at average annual LAIF plus 0.5%. The second payment on the loan was made during fiscal year 2014 in the amount of \$74,053.28. It is expected that principal payments of \$69,200 in addition to the annual interest will be made each year with the final payment made during fiscal year 2023. Transit development fees have not been approved so it is expected that the funds for debt repayment will come from Gas Tax Revenues in fund 530.

City of Dixon
Impact Fees Revenue and Expenditures
For Fiscal Year 2013/14

Refunds

No refunds were made from surplus fees and the amount of any allocations made pursuant to subdivision (e) of Section 66001.