



City of Dixon, California

Annual Report on Development Impact Fees Fiscal Year 2016-17

City of Dixon
Development Impact Fee Annual Report
Fiscal Year 2016-17

This report contains information on the City of Dixon's Development Impact Fees for Fiscal Year 2016-17. This information is presented to comply with the annual reporting requirements contained in the 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 2016-17. 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 Impact 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 to defray all or a portion of the public facilities cost related to the projected development. The legal requirements for enactment of a development impact fee program are set forth in the California Government Code Sections 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 2016/17

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	\$ 1,366.75
Multiple Family Dwelling	1,239.17
Commercial-Highway	427.630
Commercial-Office	1.280
Commercial-Service	0.854
Industrial	1.068

	<u>Project Number</u>	<u>FY 16/17 AB 1600</u>	<u>% from this fund</u>	<u>Total Project Expenditures</u>
<u>Revenue</u>				
Interest		\$ 515		
Fire Facilities Impact Fees		<u>98,822</u>		
Total Revenue		<u>\$ 99,337</u>		
<u>Expenditures</u>				
Transfer for Lease payments	101	<u>20,489</u>	5.09%	\$ 402,802
Total Expenditures		<u>\$ 20,489</u>		
Revenue less Expenditures		\$ 78,848		
Balance as of June 30, 2016		<u>33,931</u>		
Balance as of June 30, 2017		<u><u>\$ 112,779</u></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 2016/17

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	\$ 594.19
Multiple Family Dwelling	538.66
Commercial-Highway	0.372
Commercial-Office	0.559
Commercial-Service	0.372
Industrial	0.465

	<u>Project Number</u>	<u>FY 16/17 AB 1600</u>	<u>% from this fund</u>	<u>Total Project Expenditures</u>
<u>Revenue</u>				
Interest		\$ 262		
Police Facilities Impact Fees		42,963		
Total Revenue		<u>\$ 43,225</u>		
<u>Expenditures</u>				
Transfer for Lease payments	100	<u>3,419</u>	1.07%	\$ 318,700
Total Expenditures		<u>\$ 3,419</u>		
Revenue less Expenditures		\$ 39,806		
Balance as of June 30, 2016		<u>14,746</u>		
Balance as of June 30, 2017		<u><u>\$ 54,552</u></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 2016/17

Fund 430 Administrative Facilities Impact Fee

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

Fee Schedule

Single Family Dwelling	\$ 870.61
Multiple Family Dwelling	789.10
Commercial-Highway	0.543
Commercial-Office	0.816
Commercial-Service	0.543
Industrial	0.681

	<u>Project Number</u>	<u>FY 16/17 AB 1600</u>	<u>% from this fund</u>	<u>Total Project Expenditures</u>
<u>Revenue</u>				
Interest		\$ 367		
Administrative Facilities Impact Fees		<u>62,107</u>		
Total Revenue		<u>\$ 62,474</u>		
<u>Expenditures</u>				
Transfer for Lease payments	100	11,173	3.26%	\$ 342,807
Administration	100	<u>1,314</u>	0.27%	485,243
Total Expenditures		<u>\$ 12,487</u>		
Revenue less Expenditures		\$ 49,987		
Balance as of June 30, 2016		<u>26,571</u>		
Balance as of June 30, 2017		<u>\$ 76,558</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 2016/17

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	\$ 229.18
Multiple Family Dwelling	206.73
Commercial-Highway	0.143
Commercial-Office	0.214
Commercial-Service	0.143
Industrial	0.179

	<u>Project Number</u>	<u>FY 16/17 AB 1600</u>	<u>% from this fund</u>	<u>Total Project Expenditures</u>
<u>Revenue</u>				
Interest		\$ 2,355		
Administrative Facilities Impact Fees		16,568		
Project Reimbursement/Others		-		
Total Revenue		<u>\$ 18,923</u>		
<u>Expenditures</u>				
Groundwater Remediation	104	-	100.00%	\$ 9,517
MSC Improvements/Master Plan	107	30,338	100.00%	30,338
Administration	100	13,030	2.56%	508,399
Total Expenditures		<u>\$ 43,368</u>		
Revenue less Expenditures		\$ (24,445)		
Balance as of June 30, 2016		<u>336,970</u>		
Balance as of June 30, 2017		<u><u>\$ 312,525</u></u>		

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City of Dixon Impact Fees Revenue and Expenditures For Fiscal Year 2016/17

Fund 450 Drainage Improvement Impact Fee

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

<u>Fee Schedule</u>	<u>Fee Area</u>				
	A1	A2	A3	B/C	D/G
Single Family Dwelling	\$ 254.73	\$ 5,815.88	\$ 6,014.00	\$ 1,664.55	N/A
Multiple Family Dwelling	1,339.74	36,109.70	35,001.75	8,816.16	N/A
Commercial-Highway	1,723.87	46,427.30	45,001.29	11,335.23	21,142.03
Commercial-Office	1,723.87	46,427.30	45,001.29	11,335.23	21,142.03
Commercial-Service	1,723.87	46,427.30	45,001.29	11,335.23	21,142.03
Industrial	1,723.87	46,427.30	45,001.29	11,335.23	21,142.03

	<u>Project Number</u>	<u>FY 16/17 AB 1600</u>	<u>% from this fund</u>	<u>Total Project Expenditures</u>
Revenue				
Interest		\$ -		
Drainage Improvement Impact Fees		10,453		
Total Revenue		<u>\$ 10,453</u>		

Expenditures				
Interfund Loan repayment	104	(59,444)	100.00%	\$ 542,711
Administration	100	1,603	0.33%	485,798
Total Expenditures		<u>\$ (57,841)</u>		

Revenue less Expenditures	\$ 68,294
Balance as of June 30, 2016	<u>(1,193,550)</u>
Balance as of June 30, 2017	<u><u>\$ (1,125,256)</u></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 2016/17

Fund 460 & 461 Transportation Impact Fee

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

Fee Schedule

Single Family Dwelling	\$ 540.68
Multiple Family Dwelling	432.55
Commercial-Highway	4.548
Commercial-Office	1.240
Commercial-Service	1.087
Industrial	284.000

	<u>Project Number</u>	<u>FY 16/17 AB 1600</u>	<u>% from this fund</u>	<u>Total Project Expenditures</u>
<u>Revenue</u>				
Interest		\$ 33,988		
Transportation Impact Fees		103,167		
Project Reimbursement/Others		460,652		
Total Revenue		\$ 597,807		

Expenditures

Sidewalk Rehabilitation Program	102	-	100.00%	\$ 2,009
Street Master Plan	206	2,864	100.00%	49,023
Cherry Street Improvements	313	15,000	100.00%	15,000
Slurry Seal & Paving	317	4,267	100.00%	495,300
Save Route to School Jacobs/Trem	322	10,327	100.00%	14,973
North First Street RR Crossing Imp	419	31,187	100.00%	31,187
Railroad Grade Separation	601	6,564	100.00%	298,891
Benchmark Project	701	-	100.00%	61,995
Administration	100	14,047	2.62%	535,345
Total Expenditures		\$ 84,256		

Revenue less Expenditures	\$ 513,551
Balance as of June 30, 2016	<u>4,846,307</u>
Balance as of June 30, 2017	<u><u>\$ 5,359,858</u></u>

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City of Dixon Impact Fees Revenue and Expenditures For Fiscal Year 2016/17

Funds 480 & 481 Park and Recreation Impact Fee

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

Fee Schedule

	Parks	Comm. Ctr.
Single Family Dwelling	\$ 7,846.14	2472.45
Multiple Family Dwelling	7,111.38	1349.04
Commercial-Highway	N/A	N/A
Commercial-Office	N/A	N/A
Commercial-Service	N/A	N/A
Industrial	N/A	N/A

	<u>Project Number</u>	<u>FY 16/17 AB 1600</u>	<u>% from this fund</u>	<u>Total Project Expenditures</u>
<u>Revenue</u>				
Interest		\$ 28,399		
Recreation Impact Fees		569,913		
Park Impact Fees		174,436		
Park-in-lieu Fees		510,483		
Total Revenue		<u>\$ 1,283,231</u>		
<u>Expenditures</u>				
Park Rehabilitation	101	-	0.00%	\$ 4,456
Park Master Plan Update	102	40,142	85.63%	46,876.00
Challenger Field Improvements	103	2,990	89.98%	3,323.00
Playground Equipment	141	-	0.00%	66,594.00
Hall Park Tennis Court Resurf	142	62,954	99.38%	63,346.00
Administration	100	-	0.00%	482,511.00
Total Expenditures		<u>\$ 106,086</u>		
Revenue less Expenditures		\$ 1,177,145		
Balance as of June 30, 2016		<u>2,873,347</u>		
Balance as of June 30, 2017		<u><u>\$ 4,050,492</u></u>		

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City of Dixon Impact Fees Revenue and Expenditures For Fiscal Year 2016/17

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	\$ 11,527.41
Multiple Family Dwelling	8,070.74

Commercial/Industrial/Nonresidential (based on water meter size)	Strength		
	Low	Medium	High
5/8" meter	\$ 11,825.13	\$ 12,853.40	\$ 15,782.78
3/4" meter	17,737.70	19,280.11	23,674.17
1" meter	29,562.83	32,133.51	39,456.95
1 1/2" meter	59,125.64	64,267.00	78,913.90
2" meter	94,601.03	102,827.21	126,262.24
3" meter	177,376.93	192,801.01	236,741.70
4" meter	295,628.21	321,335.02	394,569.51
Special Strength Customers			
Flow/gallon	\$ 43.57		
Biochemical Oxygen Demand/pound	1,461.56		
Suspended Solids/pound	1,461.56		

	<u>Project Number</u>	<u>FY 16/17 AB 1600</u>	<u>% from this fund</u>	<u>Total Project Expenditures</u>
<u>Revenue</u>				
Interest		\$ 19,132		
Sewer Connection Fees		766,023		
Total Revenue		<u>\$ 785,155</u>		
<u>Expenditures</u>				
Interfund Principal & Interest	105		0.00%	\$ 41,126
Valley Glen Sewer Line Oversize	114		0.00%	260,285
Tsfr to SRF Debt Service	000	507,170	78.36%	647,253
Tsfr to SRF Reserve	000	693,864	100.00%	693,864
Tsfr to Rehab & Improve Capital	100	33,637	10.33%	325,771
Administration	100	1,314	0.27%	485,243
Total Expenditures		<u>\$ 1,235,985</u>		
Revenue less Expenditures		\$ (450,830)		
Balance as of June 30, 2016		<u>1,458,281</u>		
Balance as of June 30, 2017		<u>\$ 1,007,451</u>		

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City of Dixon Impact Fees Revenue and Expenditures For Fiscal Year 2016/17

Fund 334 Water Connection Fee

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

<u>Fee Schedule</u>	<u>Domestic</u>	<u>Irrigation</u>		
3/4" meter	\$ 2,774.98	\$ 2,508.97		
1" meter	4,136.03	4,182.19		
1" Meter - residential (1)	2,774.98	N/A		
1-1/2" meter	9,249.90	8,362.65		
2" meter	14,799.83	13,380.59		
3" meter	27,749.66	25,089.68		
4" meter	46,249.44	41,816.70		
5" meter	92,497.16	83,631.68		
6" meter	147,996.49	133,811.04		
	<u>Project</u>	<u>FY 16/17</u>	<u>% from</u>	<u>Total Project</u>
	<u>Number</u>	<u>AB 1600</u>	<u>this fund</u>	<u>Expenditures</u>
<u>Revenue</u>				
Interest		\$ 1,936		
Water Connection Fees		2,360		
Total Revenue		<u>\$ 4,296</u>		
<u>Expenditures</u>				
Fitzgerald Drive Well Upgrade	101	225	100.00%	\$ 3,230
Total Expenditures		<u>\$ 225</u>		
Revenue less Expenditures		\$ 4,071		
Balance as of June 30, 2016		<u>(263,850)</u>		
Balance as of June 30, 2017		<u>\$ (259,779)</u>		

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<p style="text-align: center;">City of Dixon Impact Fees Revenue and Expenditures For Fiscal Year 2016/17</p>
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Interfund Transfers

Fund 410 Fire Facilities Impact Fee

An interfund transfer of \$20,489 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 \$3,419 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 \$11,173 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 \$1,314 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 \$13,030 was made to the general fund for administrative costs per the cost allocation plan.

Fund 450 Drainage Improvement Impact Fee

An interfund transfer of \$1,603 was made to the general fund for administrative costs per the cost allocation plan.

Fund 460 Transportation Impact Fee

An interfund transfer of \$6,487 was made to the general fund for administrative costs per the cost allocation plan.

Fund 310 Sewer Connection Fee

An interfund transfer of \$33,637 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 2017 were the Quarterly Groundwater Monitoring, Existing Treatment Plant Improvements, the Sanitary Sewer Management Plan and the Cease and Desist Order Requirements Program. A transfer of \$1,314 was made to the general fund for administrative costs per the cost allocation plan. \$693,864 was transferred to the State Revolving Fund Loan Reserve Fund and \$507,170 to the State Revolving Loan Debt Service Fund.

Fund 334 Water Impact Fee

There were no transfers from fund 334 during FY 2017.

City of Dixon
Impact Fees Revenue and Expenditures
For Fiscal Year 2016/17

Interfund Loans

Fund 460 Transportation 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%. No loan payment was made during fiscal year 2017 due to insufficient funds in the Drainage Improvement Impact Fee Fund . It is projected 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 2023. 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 fifth payment on the loan was made during fiscal year 2017 in the amount of \$74,717.87. 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.