



City of Dixon, California

Annual Report on Development Impact Fees Fiscal Year 2014-15

City of Dixon
Development Impact Fee Annual Report
Fiscal Year 2014-15

This report contains information on the City of Dixon's Development Impact Fees for fiscal year 2014-15. 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 2014-15. 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 2014/15

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	1090.55
Multiple Family Dwelling	1079.42
Commercial-Highway/Neighborhood	0.74
Commercial-Office	1.12
Commercial-Service	0.74
Industrial	0.93

	<u>Project Number</u>	<u>FY 14/15 AB 1600</u>	<u>% from this fund</u>	<u>Total Project Expenditures</u>
<u>Revenue</u>				
Interest		\$ 187		
Fire Facilities Impact Fees		173,458		
Total Revenue		<u>\$ 173,645</u>		
<u>Expenditures</u>				
Transfer for Lease payments	101	<u>67,531</u>	25.61%	\$ 263,705
Total Expenditures		<u>\$ 67,531</u>		
Revenue less Expenditures		\$ 106,114		
Balance as of June 30, 2014		<u>243</u>		
Balance as of June 30, 2015		<u><u>\$ 106,357</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 2014/15

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 14/15 AB 1600</u>	<u>% from this fund</u>	<u>Total Project Expenditures</u>
<u>Revenue</u>				
Interest		\$ 81		
Police Facilities Impact Fees		75,417		
Total Revenue		<u>\$ 75,498</u>		
<u>Expenditures</u>				
Transfer for Lease payments	100	29,361	11.13%	\$ 263,705
Total Expenditures		<u>\$ 29,361</u>		
Revenue less Expenditures		\$ 46,137		
Balance as of June 30, 2014		<u>107</u>		
Balance as of June 30, 2015		<u>\$ 46,244</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 2014/15

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 14/15 AB 1600</u>	<u>% from this fund</u>	<u>Total Project Expenditures</u>
<u>Revenue</u>				
Interest		\$ 118		
Administrative Facilities Impact Fees		110,460		
Total Revenue		<u>\$ 110,578</u>		
<u>Expenditures</u>				
Transfer for Lease payments	100	43,006	16.31%	\$ 263,705
Administration	100	1,548	0.32%	482,511
Total Expenditures		<u>\$ 44,554</u>		
Revenue less Expenditures		\$ 66,024		
Balance as of June 30, 2014		<u>470</u>		
Balance as of June 30, 2015		<u>\$ 66,494</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 2014/15

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</u>	<u>FY 14/15</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		\$ 167		
Administrative Facilities Impact Fees		29,040		
Project Reimbursement/Others		9,087		
Total Revenue		<u>\$ 38,294</u>		
<u>Expenditures</u>				
Groundwater Remediation	104	83,759	100.00%	\$ 9,517
Administration	100	12,501	2.59%	482,511
Total Expenditures		<u>\$ 96,260</u>		
Revenue less Expenditures		\$ (57,966)		
Balance as of June 30, 2014		<u>398,636</u>		
Balance as of June 30, 2015		<u><u>\$ 340,670</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 2014/15

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>				
	<u>A1</u>	<u>A2</u>	<u>A3</u>	<u>B/C</u>	<u>D/G</u>
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</u>	<u>FY 14/15</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		\$ (173)		
Drainage Improvement Impact Fees		32,583		
Total Revenue		<u>\$ 32,410</u>		
<u>Expenditures</u>				
Interfund Loan repayment	104	149,649	100.00%	\$ 602,155
Administration	100	1,907	0.40%	\$ 482,511
Total Expenditures		<u>\$ 151,556</u>		
Revenue less Expenditures		\$ (119,146)		
Balance as of June 30, 2014		<u>(1,077,987)</u>		
Balance as of June 30, 2015		<u><u>\$ (1,197,133)</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 2014/15

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>Project Number</u>	<u>FY 14/15 AB 1600</u>	<u>% from this fund</u>	<u>Total Project Expenditures</u>
<u>Revenue</u>				
Interest		\$ 15,237		
Transportation Impact Fees		128,901		
Project Reimbursement/Others		76,000		
Total Revenue		<u>\$ 220,138</u>		
<u>Expenditures</u>				
Sidewalk Rehabilitation Program	102	1,942	100.00%	\$ 2,009
Street Master Plan	206	28,546	100.00%	\$ 38,508
Slurry Seal & Paving	317	13,481	100.00%	19,214
Safe Routes to School Jacobs/Tremont	322	539	100.00%	539
Railroad Grade Separation	601	23,989	100.00%	239,533
Benchmark Project	701	51,720	100.00%	59,502
Administration	100	21,399	4.30%	497,511
Total Expenditures		<u>\$ 141,616</u>		
Revenue less Expenditures		\$ 78,522		
Balance as of June 30, 2014		<u>4,978,100</u>		
Balance as of June 30, 2015		<u><u>\$ 5,056,622</u></u>		

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City of Dixon Impact Fees Revenue and Expenditures For Fiscal Year 2014/15

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 14/15 AB 1600</u>	<u>% from this fund</u>	<u>Total Project Expenditures</u>
<u>Revenue</u>				
Interest		\$ 2,551		
Recreation Impact Fees		985,741		
Park-in-lieu Fees		185,219		
Total Revenue		<u>\$ 1,173,511</u>		
<u>Expenditures</u>				
Park Rehabilitation	101	2,982	100.00%	\$ 2,982
Park Master Plan Update	102	3,740	100.00%	\$ 3,740
Playground Equipment	141	1,434	100.00%	\$ 1,434
Administration	100	19	0.00%	482,511
Total Expenditures		<u>\$ 8,175</u>		
Revenue less Expenditures		\$ 1,165,336		
Balance as of June 30, 2014		<u>1,461,780</u>		
Balance as of June 30, 2015		<u><u>\$ 2,627,116</u></u>		

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City of Dixon Impact Fees Revenue and Expenditures For Fiscal Year 2014/15

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	\$ 9,920.59
Multiple Family Dwelling	6,945.75

Commercial/Industrial/Nonresidential (based on water meter size)	Strength		
	Low	Medium	High
5/8" meter	\$ 10,177	\$ 11,061.75	\$ 13,582.80
3/4" meter	15,265.22	16,592.63	20,374.20
1" meter	25,442.03	27,654.38	33,957.00
1 1/2" meter	50,884.05	55,308.74	67,914.00
2" meter	81,414.48	88,494.00	108,662.40
3" meter	152,652.15	165,926.25	203,742.00
4" meter	254,420.25	276,543.75	339,570.00
Special Strength Customers			
Flow/gallon	\$ 40.34	\$ 40.34	\$ 40.34
Biochemical Oxygen Demand/pound	1,353.14	1,353.14	1,353.14
Suspended Solids/pound	1,353.14	1,353.14	1,353.14

	<u>Project Number</u>	<u>FY 14/15 AB 1600</u>	<u>% from this fund</u>	<u>Total Project Expenditures</u>
<u>Revenue</u>				
Interest		\$ 2,199		
Sewer Connection Fees		1,284,163		
Total Revenue		\$ 1,286,362		
<u>Expenditures</u>				
Interfund Principal & Interest	105	41,126	32.90%	\$ 41,126
Valley Glen Sewer Line Oversize	114	260,285	208.23%	\$ 260,285
Tsfr to Rehab & Improve Capital	100	17,694	6.43%	275,000
Administration	100	1,548	0.32%	482,511
Total Expenditures		\$ 320,653		
Revenue less Expenditures		\$ 965,709		
Balance as of June 30, 2014		211,756		
Balance as of June 30, 2015		\$ 1,177,465		

City of Dixon
Impact Fees Revenue and Expenditures
For Fiscal Year 2014/15

Interfund Transfers

Fund 410 Fire Facilities Impact Fee

An interfund transfer of \$67,531 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 \$29,361 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 \$43,006 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 \$1,548 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 \$12,501 was made to the general fund for administrative costs per the cost allocation plan.

Fund 450 Drainage Improvement Impact Fee

An interfund transfer of \$149,649 was made to the Transportation fund for principal and interest on \$985,001 of outstanding interfund loans. A transfer of \$1,907 was made to the general fund for administrative costs per the cost allocation plan.

Fund 460 Transportation Impact Fee

An interfund transfer of \$21,399 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 \$19 was made to the general fund for administrative costs per the cost allocation plan.

Fund 310 Sewer Connection Fee

An interfund transfer of \$17,694 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 2015 were the Quarterly Groundwater Monitoring and the Cease and Desist Order Requirements Program. A transfer of \$1,548 was made to the general fund for administrative costs per the cost allocation plan.

City of Dixon
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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 third payment on the loan was made during fiscal year 2015 in the amount of \$149,648.62. 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 third payment on the loan was made during fiscal year 2015 in the amount of \$73,642.76. 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.