

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 activities, revenues, expenditures, assets, and liabilities necessary for the collection and treatment of industrial wastewater generated within the City of Escalon.

Fund 633: Sewer Municipal - Capital

The mission of the fund is to account for all activities, 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 new storm drainage needed for new development.

Exhibit B

CITY OF ESCALON
ANNUAL AB1600 REPORT

Development Impact Accounts

July 2016 - June 2017

AS of June 30 2017

Fund #	Description	BAL. 7-1-16	INCOME	INTEREST	EXPENSES	YR END ADJ.	BAL. 6-30-17
201	In-Lieu of Low Income Housing	\$37,707.75	\$602.64	\$145.78	\$0.00	\$0.00	\$38,456.17
202	DIF Plan Update	\$10,324.37	\$1,308.65	\$45.33	\$0.00	\$0.00	\$11,678.35
203	Library DIF	(\$162,200.06)	\$61.57	\$0.19	\$0.00	\$0.00	(\$162,138.30)
204	Parks DIF	\$8,360.06	\$26,132.32	\$92.52	(\$13,553.33)	\$0.00	\$21,031.57
	- Additional Para-course equipment Sanchez Park \$1,497.37						
	-Property Tax, Irrigation Tax offset by rents \$12,055.96						
205	Recreation DIF	\$88,910.14	\$0.00	\$359.01	\$0.00	\$0.00	\$89,269.15
	-Park Master Plan for expansion of Hogan-Ennis Park \$17,420						
206	Public Works DIF	\$84,971.93	\$16,110.83	\$375.66	(\$23,407.06)	\$0.00	\$78,051.36
	- Corporation Yard Repairs \$23,407						
207	Transportation Mitigation	\$1,256,420.02	\$80,638.73	\$5,279.20	\$0.00	\$0.00	\$1,342,337.95
208	Police Department DIF	\$17,638.37	\$16,308.28	\$115.20	\$0.00	\$0.00	\$34,061.85
209	City Hall DIF	(\$2,810,567.80)	\$16,776.57	\$6.35	(\$21,023.27)	\$0.00	(\$2,814,808.15)
	- Inter-fund loan interest \$21,023.27						
	TOTALS	(\$1,392,080.14)	\$157,939.59	\$6,419.24	(\$57,983.66)	\$0.00	(\$1,362,060.05)

Exhibit B

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Enterprise Capital Funds
July 2016 - June 2017

AS of June 30 2017

Fund #	Description	BAL. 7-1-16	INCOME	INTEREST	EXPENSES	YR END ADJ.	BAL. 6-30-17
605	Water - Capital	\$1,116,074.35	\$157,235.51	\$4,973.73	\$0.00	\$0.00	\$1,278,283.59
623	Sewer Industrial - Capital	(\$190,566.18)	\$570,196.25	\$0.00	(\$202,056.71)	\$0.00	\$177,573.36
	- 2016 Industrial Pond Sludge Removal		\$202,056.71				
633	Sewer Municipal - Capital	\$1,831,811.06	\$18,473.84	\$6,474.46	(\$401,819.88)	\$0.00	\$1,454,939.48
	- Upgrade Scada Communication System		\$14,525.82				
	- New McHenry Lift Station		\$287,294.06				
	- Interfund transfer to Sewer Maintenance		\$100,000				
643	Storm Water - Capital	\$236,618.28	\$26,108.52	\$1,034.40	\$0.00	\$0.00	\$263,761.20

CITY OF ESCALON
ANNUAL AB1600 REPORT
Summary of Public Improvement Project Expenditures
Enterprise Capital Funds
July 2016 - June 2017

Project No.	% of Completion	Description	Water Capital 605	Sewer Industrial Capital 623	Sewer Municipal Capital 633	Storm Water Capital 643
180-2017	100%	Industrial Ponds Sludge Removal		202,057		
161-2015	25%	New McHenry Lift Station Land Purchase			287,294	
174-2016	100%	Upgrade Scada Radio System			14,526	

CITY OF ESCALON		
AB 1600 FEES		
DEVELOPER IMPACT FEES		
EFFECTIVE 7/1/16 THROUGH 12/01/16		
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	\$6,170	\$4,047
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	\$39,923	\$34,475

CITY OF ESCALON		
AB 1600 FEES		
DEVELOPER IMPACT FEES		
EFFECTIVE 12/2/16 THROUGH 6/30/17		
RESIDENTIAL LAND USES		
Facility Type	Single Family (per unit)	Multi-Family (per unit)
Transportation	\$1,099	\$637
Police	\$2,013	\$1,610
City Hall	\$892	\$714
Parks & Recreation	\$12,995	\$10,396
Public Works	\$952	\$761
Library	\$122	\$84
Admin Fee	\$542	\$206
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	\$34,004	\$32,266

CITY OF ESCALON

COMMERCIAL & INDUSTRIAL PROJECTS

EFFECTIVE 7/1/16 THROUGH 12/01/16

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	\$3,563	\$1,688
Admin Fee	\$219	\$115
Program Update Fee	\$26	\$21
TOTAL	\$4,796	\$2,663

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	<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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CITY OF ESCALON

COMMERCIAL & INDUSTRIAL PROJECTS

EFFECTIVE 12/2/16 THROUGH 6/30/17

DEVELOPER IMPACT FEES		
Facility Type	Retail (per 1,000 Sq. Ft.)	Office (per 1,000 Sq. Ft.)
Transportation	\$4,097	\$4,097
Police	\$1,398	\$1,048
City Hall	\$620	\$465
Public Works	\$661	\$496
Library	\$84	\$63
Admin Fee	\$206	\$185
TOTAL	\$7,066	\$6,354

DEVELOPER IMPACT FEES		
Facility Type	Industrial (per 1,000 Sq. Ft.)	Institutional (per 1,000 Sq. Ft.)
Transportation	\$1,066	\$2,049
Police	\$349	\$175
City Hall	\$15	\$77
Public Works	\$165	\$83
Library	\$21	\$11
Admin Fee	\$53	\$72
TOTAL	\$1,669	\$2,467

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

Exhibit B

	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	<i>Based on a case by case basis by the City Council on the basis of equivalent single family service connection,</i>
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