

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.

Exhibit A

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 2019 - June 2020

AS of June 30 2020

Fund #	Description	BAL. 7-1-19	INCOME	INTEREST	EXPENSES	YR END ADJ.	BAL. 6-30-20
201	In-Lieu of Low Income Housing	\$42,185.00	\$3,215.86	\$1,371.83	\$0.00	\$0.00	\$46,772.69
	- Income - Interfund Loan payment \$3,215.86						
	- Income - interest \$1,371.83						
202	DIF Plan Update	\$12,171.02	\$0.00	\$395.80	\$0.00	\$0.00	\$12,566.82
203	Library DIF	(\$160,310.84)	\$1,538.60	\$18.07	\$0.00	\$0.00	(\$158,754.17)
204	Parks DIF	\$182,455.34	\$117,605.12	\$4,799.62	(\$175,129.05)	\$0.00	\$129,731.03
	-Property Tax, Irrigation Tax offset, electricity & maintenance by rents \$17,976.55						
	- Hogan-Ennis Fencing Improvements \$21,224.70, Sound Equipment \$5,822.35						
	- Overflow Parking - \$39,062.45						
	- Community Center Parking lot \$310,690.90 less contributions CDBG \$53,647.00 and Rec. DIF \$166,000 net \$91,043.90						
205	Recreation DIF	\$218,439.75	\$77,506.00	\$7,218.33	(\$166,000.00)	\$0.00	\$137,164.08
	- Community Center Parking lot \$166,000						
206	Public Works DIF	\$76,166.84	\$13,238.95	\$2,616.21		\$0.00	\$92,022.00
	- Income - Interfund Loan payment \$1,205.95, Impact Fees \$12,033.00						
207	Transportation Mitigation	\$1,424,782.35	\$25,312.99	\$46,518.39	\$0.00	\$0.00	\$1,496,613.73
	- Income - Interfund Loan payment \$7,028.19, Impact Fees \$18,284.80						
208	Police Department DIF	\$51,372.13	\$25,451.80	\$1,965.27	\$0.00	\$0.00	\$78,789.20
209	City Hall DIF	(\$2,909,208.24)	\$11,275.40	\$133.28	(\$56,264.75)	\$0.00	(\$2,954,064.31)
	- Inter-fund loan interest \$56,264.75 (\$15,802.58 In-Lieu Fund, \$34,536.20 Transportaion Fund \$5,925.97 Public Works						
	TOTALS	(\$1,061,946.65)	\$275,144.72	\$65,036.80	(\$397,393.80)	\$0.00	(\$1,119,158.93)

Exhibit B

CITY OF ESCALON
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Enterprise Capital Funds
July 2019 - June 2020

AS of June 30 2020

Fund #	Description	BAL. 7-1-19	INCOME	INTEREST	EXPENSES	YR END ADJ.	BAL. 6-30-20
605	Water - Capital	\$1,633,780.08	\$348,322.40	\$59,600.96	\$0.00	\$0.00	\$2,041,703.44
							Note: Balance includes \$523,495 reserved for Surface Water Connection
623	Sewer Industrial - Capital	\$262,815.24	\$439,000.00	\$1,352.87	(\$626,129.98)	\$0.00	\$77,038.13
	- 2019 & 2020 Industrial Pond Sludge Removal		\$621,136.49				
	- Industrial Meter Replacement	\$4,993.49					
633	Sewer Municipal - Capital	\$993,715.15	\$76,762.00	\$28,893.01	(\$562,311.59)	\$0.00	\$537,058.57
	- New McHenry Lift Station	562,311.59					
643	Storm Water - Capital	\$314,430.75	\$9,602.67	\$18,165.94	\$0.00	\$0.00	\$342,199.36

CITY OF ESCALON

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Summary of Public Improvement Project Expenditures

Enterprise Capital Funds

July 2019 - June 2020

Project No.	% of Completion	Description	Water Capital 605	Sewer Industrial Capital 623	Sewer Municipal Capital 633	Storm Water Capital 643
216-2019	100%	Industrial Ponds Sludge Removal 2019 & 2020		621,136		
217-2019	20%	Industrial Flow Meter Replacement		4,993		
161-2015	100%	New McHenry Lift Station Design (Other funding also)			562,312	

RESIDENTIAL LAND USES (Reso 38-16)

EFFECTIVE 7/1/19 THROUGH 6/30/20

Facility Type	Single Family (Per Unit)	Multi-Family(per unitt)
Transportation	\$1,192	\$691
Police	\$2,183	\$1,746
City Hall	\$967	\$774
Parks & Recreation	\$14,092	\$11,274
Public Works	\$1,032	\$825
Library	\$132	\$105
Admin Fee	\$588	\$462
	Annual inflator 2.74% each July 1st	

Water Connection Fee (reso 28-07)

effective 01-01-20

Single Family	\$10,184	
Duplex-Per duplex		\$13,946
Multi-family & Apartments		Site Specific
Sewer Connection Fee Per Unit	\$6,605	\$5,420
TOTAL	\$36,875	\$35,243

COMMERCIAL & INDUSTRIAL PROJECTS (Reso 38-16)

EFFECTIVE 7/1/19 THROUGH 6/30/20

Developer Impact Fees

Per 1,000 square feet

Facility Type	Retail	Office
Transportation	\$4,443	\$4,443
Police	\$1,516	\$1,137
City Hall	\$672	\$504
Public Works	\$717	\$538
Library	\$91	\$68
Admin	\$223	\$201
TOTAL	\$7,662	\$6,891

Developer Impact Fees

Per 1,000 square feet

Facility Type	Industrial	Institutional
Transportation	\$1,156	\$2,222
Police	\$378	\$190
City Hall	\$168	\$84
Public Works	\$179	\$90
Library	\$23	\$12
Admin	\$57	\$78
TOTAL	\$1,961	\$2,676

Annual inflator 2.74% each July 1st

Non-Residential Water Connection Fees (reso 06-95/19-00/28-07(42-07))

EFFECTIVE 1/1/19 THROUGH 12/31/19

Meter Size	Minimum connection charge by meter ratios to be considered on site specific conditions
5/8" and 3/4"	\$9,913
1"	\$16,854
1 1/2"	\$31,427
2"	\$52,534
3"	\$116,104
4"	\$208,157
6"	\$462,904

Water Well Abandonment Fee Credit (reso 05-16)

Prior to connecting any property on which a privately owned water well exists, said water well shall be disconnected and abandoned according to City Standards. As an incentive to follow the City's Standard, a portion of the water connection fee is to be waived in order to offset the cost of abandoning the privately owned well.

Well Size	Fee Credit
4"	\$612.00
6"	\$950.00
8"	\$1,430.00
10"	\$1,430.00
12"	\$1,430.00

Fire Service Connection Charge (reso 28-07)

Service	
Private Fire Hydrant, 850 gmp	\$17,211
2" fire sprinkler service	\$11,826
3" fire sprinkler service	\$18,477
4" fire sprinkler service	\$29,563
6" fire sprinkler service	\$66,516
8" fire sprinkler service	\$118,249

Rate Calculation base on existing fee method as follows:
 hydrant flow*total production cost/per gmp*1/365
 sprinkler flow*total production cost/gpm*.01

Non-Residential Water Connection Fees (reso 06-95/19-00/28-07(42-07))

EFFECTIVE 1/1/20 THROUGH 12/31/20

Meter Size	Minimum connection charge by meter ratios to be considered on site specific conditions
5/8" and 3/4"	\$10,184
1"	\$17,316
1 1/2"	\$32,288
2"	\$53,973
3"	\$119,286
4"	\$213,860
6"	\$475,588

Water Well Abandonment Fee Credit (reso 05-16)

Prior to connecting any property on which a privately owned water well exists, said water well shall be disconnected and abandoned according to City Standards. As an incentive to follow the City's Standard, a portion of the water connection fee is to be waived in order to offset the cost of abandoning the privately owned well.

Well Size	Fee Credit
4"	\$612.00
6"	\$950.00
8"	\$1,430.00
10"	\$1,430.00
12"	\$1,430.00

Fire Service Connection Charge (reso 28-07)

Service	
Private Fire Hydrant, 850 gmp	\$17,682
2" fire sprinkler service	\$12,150
3" fire sprinkler service	\$18,984
4" fire sprinkler service	\$30,373
6" fire sprinkler service	\$68,338
8" fire sprinkler service	\$121,489

Rate Calculation base on existing fee method as follows:
 hydrant flow*total production cost/per gmp*1/365
 sprinkler flow*total production cost/gpm*.01