

**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**

This 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**

This 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 building cost, the cost of financing and improvement of facilities needed for new developments constructed in the City.

**Fund 204: Parks Developer Impact Fees**

This 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**

This 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**

This 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**

This 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 for the purchase or construct of 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**

This 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 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**

This 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 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 this fund is 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 this 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 2020 - June 2021

**AS of June 30 2021**

Fund #	Description	BAL. 7-1-20	INCOME	INTEREST	EXPENSES	YR END ADJ.	BAL. 6-30-21
201	In-Lieu of Low Income Housing	\$46,772.69	\$19,248.41	\$222.81	\$0.00	\$0.00	\$66,243.91
	+ Income Developer Contribution		\$17,288.00				
	+ Income - Interfund Loan payment		\$1,960.41				
202	DIF Plan Update	\$12,566.82	\$0.00	\$45.35	\$0.00	\$0.00	\$12,612.17
203	Library DIF	(\$158,754.17)	\$947.86	\$1.60	\$0.00	\$0.00	(\$157,804.71)
204	Parks DIF	\$129,730.13	\$89,192.91	\$605.88	(\$35,658.73)	\$0.00	\$183,870.19
	+ Income Developer Contribution		\$64,233.00				
	+ Rent Income		\$24,959.91				
	- Property Tax, Irrigation Tax offset, electricity & maintenance by rents				\$18,968.73		
	- Backstop Improvements		\$16,690.00				
205	Recreation DIF	\$137,164.08	\$64,233.00	\$643.23	\$0.00	\$0.00	\$202,040.31
206	Public Works DIF	\$92,022.00	\$8,123.51	\$344.18		\$0.00	\$100,489.69
	+ Income - Interfund Loan payment		\$735.15		\$7,388.36		
207	Transportation Mitigation	\$1,496,613.73	\$11,545.15	\$5,411.38	\$0.00	\$0.00	\$1,513,570.26
	+ Income - Interfund Loan payment		\$4,284.43		\$7,260.72		
208	Police Department DIF	\$78,789.20	\$15,626.80	\$309.91	\$0.00	\$0.00	\$94,725.91
209	City Hall DIF	(\$2,954,064.31)	\$6,924.78	\$11.48	(\$15,420.18)	\$0.00	(\$2,962,548.23)
	- Inter-fund loan interest		\$15,420.18	(\$4,330.93)	In-Lieu Fund, \$9,465.15		Transportaion Fund \$1,624.10
					Public Works DI		
	<b>TOTALS</b>	(\$1,119,158.93)	\$215,842.42	\$7,595.82	(\$51,078.91)	\$0.00	(\$946,800.50)

Exhibit B

# CITY OF ESCALON

## ANNUAL AB1600 REPORT

### Enterprise Capital Funds July 2020 - June 2021

**AS of June 30 2021**

Fund #	Description	BAL. 7-1-20	INCOME	INTEREST	EXPENSES	YR END ADJ.	BAL. 6-30-21
605	Water - Capital	\$2,041,703.44	\$175,423.90	\$7,518.09	\$0.00	\$0.00	\$2,224,645.43
							Note: Balance includes \$628,194 reserved for Surface Water Connection
623	Sewer Industrial - Capital	\$77,038.13	\$350,000.00	\$338.16	(\$69,246.84)	\$0.00	\$358,129.45
	- 2021 Industrial Pond Sludge Removal(In Progress)						\$39,897.94
	- WWTP Ground Improvements		\$29,348.90				
633	Sewer Municipal - Capital	\$537,058.57	\$60,268.70	\$2,408.26	(\$72,113.50)	(\$4,840.63)	\$522,781.40
	- Sewer Trunk Line Improvements						\$43,212.50
	- WWTP Ground Improvements		\$28,901.00				
	- Prior Year adjustment reduce for Sewer connection deferred loan outstanding						\$4,840.63
643	Storm Water - Capital	\$342,199.36	\$30,834.42	\$1,072.32	\$0.00	\$0.00	\$374,106.10



**CITY OF ESCALON**  
**ANNUAL AB1600 REPORT**  
**Summary of Public Improvement Project Expenditures**  
**Enterprise Capital Funds**  
**July 2020 - June 2021**

Project No.	% of Completion	Description	Water Capital 605	Sewer Industrial Capital 623	Sewer Municipal Capital 633	Storm Water Capital 643
226-2021	100%	Industrial Ponds Sludge Removal 2021		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 7/1/20 THROUGH 6/30/21

<b>Facility Type</b>	Single Family (Per Unit)	Multi-Family(per unitt)
Transportation	\$1,224	\$710
Police	\$2,243	\$1,794
City Hall	\$994	\$796
Parks & Recreation	\$14,478	\$11,584
Public Works	\$1,061	\$848
Library	\$136	\$108
Admin Fee	\$604	\$475
Annual inflator 2.74% each July 1st		

**Water Connection Fee (reso 28-07)**

effective 01-01-21

Single Family	\$10,463	
Duplex-Per duplex		\$13,946
Multi-family & Apartments		Site Specific
<b>Sewer Connection Fee Per Unit</b>	\$6,683	\$5,569
<b>TOTAL</b>	\$37,886	\$35,830

**COMMERCIAL & INDUSTRIAL PROJECTS (Reso 38-16)**

EFFECTIVE 7/1/20 THROUGH 6/30/21

**Developer Impact Fees**

Per 1,000 square feet

<b>Facility Type</b>	<b>Retail</b>	<b>Office</b>
Transportation	\$4,565	\$4,565
Police	\$1,558	\$1,168
City Hall	\$691	\$518
Public Works	\$736	\$553
Library	\$94	\$70
Admin	\$230	\$206
<b>TOTAL</b>	\$7,874	\$7,080

**Developer Impact Fees**

Per 1,000 square feet

<b>Facility Type</b>	<b>Industrial</b>	<b>Institutional</b>
Transportation	\$1,188	\$2,283
Police	\$389	\$195
City Hall	\$173	\$86
Public Works	\$184	\$92
Library	\$23	\$12
Admin	\$59	\$80
<b>TOTAL</b>	\$2,016	\$2,748

Annual inflator 2.74% each July 1st

**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

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

EFFECTIVE 1/1/21 THROUGH 12/31/21

Meter Size	Minimum connection charge by meter ratios to be considered on site specific conditions
5/8" and 3/4"	\$10,463
1"	\$17,790
1 1/2"	\$33,173
2"	\$55,452
3"	\$122,554
4"	\$219,720
6"	\$488,619

**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	\$18,167
2" fire sprinkler service	\$12,483
3" fire sprinkler service	\$19,504
4" fire sprinkler service	\$31,205
6" fire sprinkler service	\$70,211
8" fire sprinkler service	\$124,818

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