

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.

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Development Impact Accounts July 2021 - June 2022 AS of June 30 2022

| Fund # | Description | BAL. 7-1-21 | INCOME | INTEREST | EXPENSES | YR END ADJ. | Fund Balance 6-30-22 | Interfund Loan Bal | Bal at 6-30-22 (cash basis) |
|--------|-------------------------------------------------------------------------------------------------|-------------------------|---------------------|----------------------|-----------------------|-------------------|-------------------------|-----------------------|--------------------------------|
| 201 | In-Lieu of Low Income Housing | \$898,294.18 | \$1,366.37 | (\$1,397.13) | \$0.00 | \$1,835.63 | \$900,099.05 | (\$833,885.90) | \$66,213.15 |
| | + Income - Interfund Loan payment | | \$1,366.37 | | | | | | |
| 202 | DIF Plan Update | \$12,612.17 | \$0.00 | (\$265.82) | \$0.00 | \$0.00 | \$12,346.35 | \$0.00 | \$12,346.35 |
| 203 | Library DIF | (\$157,804.71) | \$680.36 | (\$8.93) | \$0.00 | \$0.00 | (\$157,133.28) | \$157,133.28 | \$0.00 |
| | + GF library fund loan repayment | | \$671.43 | | | | | | |
| 204 | Parks DIF | \$183,870.19 | \$240,341.10 | (\$1,511.55) | (\$360,348.94) | \$0.00 | \$62,350.80 | \$0.00 | \$62,350.80 |
| | + Income Developer Contribution \$32,995, Rent Income \$24,775.10, Prop 68 Park Grant \$182,571 | | | | | | | | |
| | - Property Tax, Irrigation Tax offset, electricity & maintenance by rents \$37,055.07 | | | | | | | | |
| | - P# 236 Hogan-Ennis Park Bathroom Replacement \$428,626.87 | | | | | | | | |
| | + Recreation fund transfer offset for Hogan-Ennis Park replacement project \$120,053 | | | | | | | | |
| | - P# 247 Community Center Repaint \$14,720 | | | | | | | | |
| 205 | Recreation DIF | \$202,040.31 | \$32,995.00 | (\$4,710.10) | (\$93,367.91) | \$0.00 | \$136,957.30 | \$0.00 | \$136,957.30 |
| | + Park fund transfer offset for Hogan-Ennis Park replacement project \$120,053 | | | | | | | | |
| | + Transfer of misc contributions offset \$26,685 | | | | | | | | |
| 206 | Public Works DIF | \$412,508.53 | \$5,821.66 | (\$2,191.73) | \$0.00 | \$688.61 | \$416,827.07 | (\$312,707.45) | \$104,119.62 |
| | + Income Developer Contribution \$5,309.27, Interfund Loan payment \$512.39 | | | | | | | | |
| 207 | Transportation Mitigation | \$3,331,998.49 | \$23,853.98 | (\$32,273.47) | \$0.00 | \$4,014.83 | \$3,327,593.83 | (\$1,822,443.06) | \$1,505,150.77 |
| | + Income Developer Contribution \$20,867.81, Interfund Loan payment \$2,986.17 | | | | | | | | |
| 208 | Police Department DIF | \$94,725.91 | \$11,269.93 | (\$2,152.59) | (\$15,670.00) | \$0.00 | \$88,173.25 | \$0.00 | \$88,173.25 |
| | - P# 246 Police Dept Repaint \$15,670.00 | | | | | | | | |
| 209 | City Hall DIF | (\$2,962,498.23) | \$4,930.34 | (\$64.52) | (\$11,404.00) | \$0.00 | (\$2,969,036.41) | \$2,969,036.41 | \$0.00 |
| | - Inter-fund loan interest \$11,404 | | | | | | | | |
| | (\$3,202 In-Lieu Fund, \$7,001 Transportation Fund \$1,201 Public Works DIF) | | | | | | | | |
| | TOTALS | (\$1,119,158.93) | \$321,258.74 | (\$44,575.84) | (\$480,790.85) | \$6,539.07 | \$1,818,177.96 | \$157,133.28 | \$1,975,311.24 |

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Enterprise Capital Funds July 2021 - June 2022 AS of June 30 2022

| Fund # | Description | BAL. 7-1-21 | INCOME | INTEREST | EXPENSES | YR END ADJ. | Fund Balance 6-30-22 | Interfund Loan Bal | Bal at 6-30-22 (cash basis) |
|--------|------------------------------------------------------------------------------------------|----------------|--------------|---------------|--------------|-------------|-------------------------|-----------------------|--------------------------------|
| 605 | Water - Capital | \$2,224,645.43 | \$223,371.90 | (\$48,066.83) | \$0.00 | \$0.00 | \$2,399,950.50 | \$0.00 | \$2,399,950.50 |
| | + Connection fees \$118,672.50 | | | | | | | | |
| | + Sale of water \$104,699.40 | | | | | | | | |
| | Note: Fund Balance includes \$732,893.80 reserved for Surface Water Connection | | | | | | | | |
| 623 | Sewer Industrial - Capital | \$358,129.45 | \$0.00 | (\$2,433.75) | \$227,176.24 | \$0.00 | \$582,871.94 | \$0.00 | \$582,871.94 |
| | - 2021 & 2022 Industrial Pond Sludge Removal (P# 226 \$202,954.39 + p# 244 \$250,807.47) | | | | | | | | |
| | - WWTP Ground Improvements p# 217 \$19,061.90, transfer in for WWTP impr (\$700,000) | | | | | | | | |
| 633 | Sewer Municipal - Capital | \$527,622.03 | \$36,420.99 | (\$10,550.54) | \$537,155.50 | \$0.00 | \$1,090,647.98 | \$0.00 | \$1,090,647.98 |
| | - Sewer Trunk Line Improvements \$95,351.50 | | | | | | | | |
| | - WWTP Ground Improvements \$67,493, transfer in for WWTP impr (\$700,000) | | | | | | | | |
| 643 | Storm Water - Capital | \$374,106.10 | \$8,991.23 | (\$7,937.83) | \$0.00 | \$0.00 | \$375,159.50 | \$0.00 | \$375,159.50 |
| | | | | | | | \$4,448,629.92 | \$0.00 | \$4,448,629.92 |

RESIDENTIAL LAND USES (Reso 38-16)

EFFECTIVE 7/1/21 THROUGH 6/30/22

| Facility Type | Single Family (Per Unit) | Multi-Family(per unit) |
|----------------------|---------------------------------|-------------------------------|
| Transportation | \$1,258 | \$729 |
| Police | \$2,304 | \$1,843 |
| City Hall | \$1,021 | \$818 |
| Parks | \$7,438 | \$5,950 |
| Recreation | \$7,438 | \$5,950 |
| Public Works | \$1,090 | \$871 |
| Library | \$140 | \$111 |
| Admin Fee | \$620 | \$488 |

Annual inflator 2.74% each July 1st

Water Connection Fee (reso 28-07)

effective 01-01-22

| | | |
|--------------------------------------|----------|---------------|
| Single Family | \$10,750 | |
| Duplex-Per duplex | | \$14,721 |
| Multi-family & Apartments | | Site Specific |
| Sewer Connection Fee Per Unit | \$6,866 | \$5,721 |
| TOTAL | \$38,925 | \$37,202 |

COMMERCIAL & INDUSTRIAL PROJECTS (Reso 38-16)

EFFECTIVE 7/1/21 THROUGH 6/30/22

Developer Impact Fees

Per 1,000 square feet

| Facility Type | Retail | Office |
|----------------------|---------------|---------------|
| Transportation | \$4,690 | \$4,690 |
| Police | \$1,600 | \$1,200 |
| City Hall | \$710 | \$532 |
| Public Works | \$757 | \$568 |
| Library | \$96 | \$72 |
| Admin | \$236 | \$212 |
| TOTAL | \$8,089 | \$7,274 |

Developer Impact Fees

Per 1,000 square feet

| Facility Type | Industrial | Institutional |
|----------------------|-------------------|----------------------|
| Transportation | \$1,220 | \$2,346 |
| Police | \$400 | \$200 |
| City Hall | \$177 | \$88 |
| Public Works | \$189 | \$95 |
| Library | \$24 | \$13 |
| Admin | \$61 | \$82 |
| TOTAL | \$2,071 | \$2,824 |

Annual inflator 2.74% each July 1st

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

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

EFFECTIVE 1/1/22 THROUGH 12/31/22

| Meter Size | Minimum connection charge by meter ratios to be considered on site specific conditions |
|-------------------|-------------------------------------------------------------------------------------------------------|
| 5/8" and 3/4" | \$10,750 |
| 1" | \$18,278 |
| 1 1/2" | \$34,082 |
| 2" | \$56,971 |
| 3" | \$125,912 |
| 4" | \$225,740 |
| 6" | \$502,007 |

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 | \$18,665 |
| 2" fire sprinkler service | \$12,825 |
| 3" fire sprinkler service | \$20,068 |
| 4" fire sprinkler service | \$32,060 |
| 6" fire sprinkler service | \$72,134 |
| 8" fire sprinkler service | \$128,238 |

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

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Summary of Public Improvement Project Expenditures

Enterprise Capital Funds

July 2021 - June 2022

| Project No. | % of Completion | Description | Water Capital 605 | Sewer Industrial Capital 623 | Sewer Municipal Capital 633 | Storm Water Capital 643 |
|-------------|-----------------|--------------------------------------------|----------------------|---------------------------------|--------------------------------|----------------------------|
| 240-2022 | 10% | WWTP Upgrade Engineering Plans | | | 67,493 | |
| 214-2020 | 9% | McHenry Trunk line Rehabilitation Phase II | | | 95,352 | |
| 217-2022 | 100% | Industrial Flow Meters | | 19,062 | | |
| 226-2021 | 100% | Industrial Pond Sludge Removal -2020 | | 202,954 | | |
| 244-2022 | 100% | Industrial Pond Sludge Removal -2021 | | 250,808 | | |
| | | | | | | |
| | | | | | | |
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