

Mayor
Lois Wynne
Mayor Pro Tem
Jeff Chedester
Council Members
Ray Madrigal
Eddie Neal
William Siegel



Finance Department

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January 12, 2015

Building Industry Association
Of Tulare/Kings Counties, Inc.
P.O. Box 3930
Visalia, CA 93291

Via: e-mail at build@hbatkc.com and U.S. Mail

Attention: Robert Keenan

Dear Mr. Keenan:

As per required the City of Lemoore's annual report for development impact fees for the fiscal year 2013-2014 is attached. The report will be presented at the 7:30 p.m. session of the City Council on February 3, 2015. A draft of this report is available for public review on the City of Lemoore website.

If you have any questions or concerns, please feel free to call me at any time.

Sincerely,

Cheryl Silva
Finance Director
(559) 924-6707
csilva@lemoore.com

City of Lemoore
Development Impact Fees
Year End Balances 2013-2014

Fund	Description	Five Year Report		Year to be Expended/ Encumbered
		Fiscal Year	Unexpended Funds	
065	Streets & Thoroughfares East	2004-2005	142,146	2009-2010
		2005-2006	573,154	2010-2011
		2006-2007	416,239	2011-2012
		2007-2008	385,724	2012-2013
		2008-2009	432,278	2013-2014
		2009-2010	49,090	2014-2015
		2010-2011	45,285	2015-2016
		2011-2012	232,528	2016-2017
		2012-2013	100,925	2017-2018
		2013-2014	122,535	2018-2019
			Total	<u>\$ 2,499,904</u>
065A	Streets & Thoroughfares West	2010-2011	80,123	2015-2016
		2011-2012	-	2016-2017
		2012-2013	33	2017-2018
		2013-2014	186	2018-2019
		Total	<u>\$ 80,342</u>	
066	Law Enforcement Cap	2004-2005	7,480	2009-2010
		2005-2006	87,468	2010-2011
		2006-2007	65,762	2011-2012
		2007-2008	43,950	2012-2013
		2008-2009	86,584	2013-2014
		2009-2010	4,737	2014-2015
		2010-2011	7,918	2015-2016
		2011-2012	40,721	2016-2017
		2012-2013	18,933	2017-2018
		2013-2014	30,796	2018-2019
	Total	<u>\$ 394,349</u>		
067	Fire Facilities Cap	2004-2005	59,570	2009-2010
		2005-2006	22,379	2010-2011
		2006-2007	25,980	2011-2012
		2007-2008	17,848	2012-2013
		2008-2009	35,771	2013-2014
		2009-2010	2,647	2014-2015
		2010-2011	2,474	2015-2016
		2011-2012	5,869	2016-2017
		2012-2013	5,996	2017-2018
		2013-2014	2,744	2018-2019
	Total	<u>\$ 181,278</u>		

**Development Impact Fees
Year End Balances 2013-2014**

Fund	Description	Five Year Report		Year to be Expended/ Encumbered
		Fiscal Year	Unexpended Funds	
067A	Fire Facilities Cap West	2010-2011	6,079	2015-2016
		2011-2012	6	2016-2017
		2012-2013	12	2017-2018
		2013-2014	14	2018-2019
		Total	<u>\$ 6,111</u>	
068	General Facilities Cap	2009-2010	(209,152)	2014-2015
		2010-2011	25,803	2015-2016
		2011-2012	110,102	2016-2017
		2012-2013	58,112	2017-2018
		12-13 Adj	1,271	
		2013-2014	68,914	2018-2019
Total	<u>\$ 55,050</u>			
069	Storm Drainage Cap	2005-2006	62,554	2010-2011
		2006-2007	224,119	2011-2012
		2007-2008	150,192	2012-2013
		2008-2009	204,789	2013-2014
		2009-2010	11,527	2014-2015
		2010-2011	43,274	2015-2016
		2011-2012	70,365	2016-2017
		2012-2013	44,921	2017-2018
		2013-2014	86,795	2018-2019
		Total	<u>\$ 898,536</u>	
070	Water Supply Capital	2006-2007	591,689	2011-2012
		2007-2008	215,637	2012-2013
		2008-2009	367,683	2013-2014
		2009-2010	39,530	2014-2015
		2010-2011	1,106,686	2015-2016
		2011-2012	195,369	2016-2017
		11-12 Adj	(286,827)	2016-2017
		2012-2013	108,968	2017-2018
		2013-2014	117,493	2018-2019
Total	<u>\$ 2,456,228</u>			
070A	Water Distribution Capital	2010-2011	9,426	2015-2016
		2011-2012	22,816	2016-2017
		11-12 Adj	223,299	2016-2017
		2012-2013	14,623	2017-2018
		2013-2014	15,734	2018-2019
Total	<u>\$ 285,898</u>			

**Development Impact Fees
Year End Balances 2013-2014**

Fund	Description	Five Year Report		Year to be Expended/ Encumbered
		Fiscal Year	Unexpended Funds	
071	Wastewater Treatment/Disposal	2010-2011	(689,375)	2015-2016
		2011-2012	89,676	2016-2017
		2012-2013	52,904	2017-2018
		2013-2014	53,588	2018-2019
		Total	<u>\$ (493,207)</u>	
071A	Wastewater Collection	2005-2006	59,410	2010-2011
		2006-2007	59,999	2011-2012
		2007-2008	22,958	2012-2013
		2008-2009	76,257	2013-2014
		2009-2010	6,450	2014-2015
		2010-2011	5,802	2015-2016
		2011-2012	50,814	2016-2017
		2012-2013	24,410	2017-2018
		2013-2014	28,865	2018-2019
Total	<u>\$ 334,965</u>			
074	Park Improvements Cap.	2005-2006	175,139	2010-2011
		2006-2007	411,333	2011-2012
		2007-2008	189,302	2012-2013
		2008-2009	113,132	2013-2014
		2009-2010	35,460	2014-2015
		2010-2011	25,899	2015-2016
		2011-2012	22,233	2016-2017
		2012-2013	80,826	2017-2018
		2013-2014	141,102	2018-2019
Total	<u>\$ 1,194,426</u>			
074A	Park Land Acquisition	2006-2007	3,072	2011-2012
		2007-2008	-	2012-2013
		2008-2009	144,721	2013-2014
		2009-2010		2014-2015
		2010-2011	3,653	2015-2016
		2011-2012	109,402	2016-2017
		2012-2013	2,158	2017-2018
		2013-2014	732	2018-2019
		Total	<u>\$ 263,738</u>	
074B	Park Improvement	2006-2007	4,320	2011-2012
		2007-2008	-	2012-2013
		2008-2009	196,241	2013-2014
		2009-2010	-	2014-2015
		2010-2011	1,556	2015-2016
		2011-2012	124,888	2016-2017
		2012-2013	1,571	2017-2018
		2013-2014	761	2018-2019
Total	<u>\$ 329,337</u>			

**Development Impact Fees
Year End Balances 2013-2014**

Fund	Description	Five Year Report		Year to be Expended/ Encumbered
		Fiscal Year	Unexpended Funds	
074C	Community/Recreation Facilities	2006-2007	364	2011-2012
		2007-2008	-	2012-2013
		2008-2009	82,429	2013-2014
		2009-2010	780	2014-2015
		2010-2011	635	2015-2016
		2011-2012	50,973	2016-2017
		2012-2013	722	2017-2018
		2013-2014	318	2018-2019
		Total	<u>\$ 136,221</u>	
076	Refuse Impact Fees	2005-2006	37,115	2010-2011
		2006-2007	59,376	2011-2012
		2007-2008	32,295	2012-2013
		2008-2009	32,967	2013-2014
		2009-2010	4,291	2014-2015
		2010-2011	6,519	2015-2016
		2011-2012	23,159	2016-2017
		2012-2013	20,872	2017-2018
		2013-2014	23,490	2018-2019
Total	<u>\$ 240,084</u>			

CITY OF LEMOORE
FUND 065
Streets/Thoroughfare East Capital Impact Fee Recap

6/30/2013 Beginning Balance AB1600 Report	2,436,930
6/30/2013 Audit Adjustments made after AB1600 Report	-
6/30/2013 General Ledger Beginning Balance	2,436,930

	13/14 Activity	Prev. Yrs. Expenditures	Total Project Obligation	Total Impact Fee Obligation	% Completed	Other Funding Source Obligation			% Completed	Date Commenced or Projected to Start
						Description	Amount	Expended		
13/14 Expense:										
4721B Cedar Lane Extension to Lemoore Avenue	\$ 19,044	\$ 23,764	\$ 1,515,000	\$ 1,515,000	2.83%	\$ -	\$ -	\$ 42,808	2.83%	September-12
4721A Street Pave Out Reimbursements	\$ -	\$ 5,305	\$ 60,000	\$ 60,000	8.84%			\$ 5,305	8.84%	2011-2013
4721C Cedar Lane Extension West	\$ 9,480	\$ -	\$ 92,040	\$ 92,040	10.30%			\$ 9,480	10.30%	July-12
4721D Daphne Lane Railroad Crossing (Planning)	\$ -	\$ -	\$ 20,000	\$ 20,000	0.00%			\$ -	0.00%	September-12
4721E Major Reconstruction of Bust St & Lemoore Ave	\$ 23,100	\$ -	\$ 1,316,300	\$ 1,316,300	1.75%			\$ 23,100	1.75%	2013-2015
Transfer Out - Cost Allocation 08 10	\$ 7,937	\$ 7,937								Annual Allocation
	\$ -	\$ -	\$ -	\$ -				\$ -		
	\$ 59,561		\$ 3,003,340	\$ 3,003,340				\$ -		
13/14 Revenue:										
Capital Impact Fees-Streets & Thoroughfares East	\$ 116,837									
Interest	\$ 5,698									
Miscellaneous	\$ -									
	\$ 122,535									

13/14 Fund Balance **\$ 2,499,904**

These notes pertain to Section 66001(e) of the Government Code regarding unexpended and uncommitted funds five (5) years after deposit.

- 1) Five year threshold [Government Code 66001(d)]
No funds have been retained for five years or more.
- 2) Fee Description and Purpose [Government Code 66006(b)(1)(A)]
The purpose of the Streets/Thoroughfare Capital Impact Fee is to construct street infrastructure caused by new development within the Lemoore General Plan Area.
- 3) Amount of Fee [Government Code 66006(b)(1)(B)]
Refer to Resolution 2006-49 passed December 20, 2006
- 4) Improvements Funded Yet Not Completed [Government Code 66006(b)(1)(F)]
There are no projects in this category.
- 5) Interfund Transfers/Loans [Government Code 66006(b)(1)(G)]
Interfund transfer out - Cost Allocation Plan 2008-2010

CITY OF LEMOORE
 FUND 065A
 Streets/Thoroughfare West Capital Impact Fee Recap

6/30/2013 Beginning Balance AB1600 Report	80,156
6/30/2013 Audit Adjustments made after AB1600 Report	-
6/30/2013 General Ledger Beginning Balance	80,156

13/14 Activity	Prev. Yrs. Expenditures	Total Project Obligation	Total Impact Fee Obligation	% Completed	Description	Other Funding Source Obligation Amount	Expended	% Completed	Date Commenced or Projected to Start	
13/14 Expense:										
Traffic Signal Bellehaven Drive	\$ -	\$ -	\$ 300,000	\$ 36,000	0.00%	CMAQ	\$ 264,000	\$ -	0.00%	To be determined
Widen Bush St/Belle Haven to 19 1/2	\$ -	\$ -	\$ 3,426,345	\$ 2,011,265	0.00%	To be determined	\$ 1,415,080	\$ -	0.00%	To be determined
	\$ -		\$ 3,726,345	\$ 2,011,265			\$ 1,415,080			
13/14 Revenue:										
Capital Impact Fees-Streets & Thoroughfares East	-									
Interest	186									
Miscellaneous	-									
	186									
12/13 Fund Balance		\$ 80,342								

These notes pertain to Section 66001(e) of the Government Code regarding unexpended and uncommitted funds five (5) years after deposit.

- 1) Five year threshold [Government Code 66001(d)]
No funds have been retained for five years or more.
- 2) Fee Description and Purpose [Government Code 66006(b)(1)(A)]
The purpose of the Streets/Thoroughfare Capital Impact Fee is to construct street infrastructure caused by new development within the Lemoore General Plan Area.
- 3) Amount of Fee [Government Code 66006(b)(1)(B)]
Refer to Resolution 2006-49 passed December 20, 2006
- 4) Improvements Funded Yet Not Completed [Government Code 66006(b)(1)(F)]
There are no projects in this category.
- 5) Interfund Transfers/Loans [Government Code 66006(b)(1)(G)]
Interfund transfer out - Cost Allocation Plan 2008-2010

CITY OF LEMOORE
FUND 066
Law Enforcement Capital Impact Fee Recap

6/30/2013 Beginning Balance AB1600 Report	376,805
6/30/2013 Audit Adjustments made after AB1600 Report	-
6/30/2013 General Ledger Beginning Balance	376,805

	<u>13/14 Activity</u>	<u>Prev. Yrs. Expenditures</u>	<u>Total Project Obligation</u>	<u>Total Impact Fee Obligation</u>	<u>% Completed</u>	<u>Other Funding Source Obligation Description</u>	<u>Amount</u>	<u>Expended</u>	<u>% Completed</u>	<u>Date Commenced or Projected to Start</u>
13/14 Expense:										
4712A Dispatch Center	\$ 11,639	\$ 1,250	\$ 930,000	\$ 400,000	3.22%	Fire Facilities/ SLESF	530,000	12,889	1.39%	2013-2015 Annual Allocation
Transfer Out - Cost Allocation	\$ 1,613	1,613	-	-						
	\$ 13,252		\$ 930,000	\$ 400,000						
13/14 Revenue:										
Impact Fees	\$ 29,907									
Interest	\$ 889									
	\$ 30,796									
13/14 Fund Balance			394,349							

- 1) Five year threshold [Government Code 66001(d)]
No funds have been retained for five years or more.
- 2) Fee Description and Purpose [Government Code 66006(b)(1)(A)]
The purpose of the Law Enforcement Capital Impact Fee is to finance police infrastructure and facilities caused by new development within the Lemoore General Plan Area.
- 3) Amount of Fee [Government Code 66006(b)(1)(B)]
Refer to Resolution 2006-46 passed December 6, 2006
- 4) Improvements Funded Yet Not Completed [Government Code 66006(b)(1)(F)]
There are no projects in this category.
- 5) Interfund Transfers/Loans [Government Code 66006(b)(1)(G)]
Interfund transfer out - Cost Allocation Plan 2008-2010

CITY OF LEMOORE
FUND 067
Fire Facilities Capital Impact Fee Recap

6/30/2013 Beginning Balance AB1600 Report	179,471
6/30/2013 Audit Adjustments made after AB1600 Report	-
6/30/2013 General Ledger Beginning Balance	179,471

	<u>13/14 Activity</u>	<u>Prev. Yrs. Expenditures</u>	<u>Total Project Obligation</u>	<u>Total Impact Fee Obligation</u>	<u>% Completed</u>	<u>Other Funding Source Obligation</u>	<u>% Completed</u>	<u>Date Commenced or Projected to Start</u>
						<u>Description Amount Expended</u>		
<u>13/14 Expense:</u>								
Smoke/Heat Training Facility			\$ 200,000	\$ 200,000	0%			To be determined Partial funding for Law Enforcement Capital Project Annual Allocation
Dispatch Center			\$ 185,000	\$ 185,000				
Transfer Out - Cost Allocation	\$ 937	\$ 937	\$ 385,000	\$ 385,000				
	\$ 937							
<u>13/14 Revenue:</u>								
Impact Fees	\$ 2,325							
Interest	\$ 419							
	\$ 2,744							
<u>13/14 Fund Balance</u>		<u>\$ 181,278</u>						

Notes pertain to Section 66001(e) of the Government Code regarding unexpended and uncommitted funds five (5) years after deposit.

- 1) Five year threshold [Government Code 66001(d)]
- 2) Fee Description and Purpose [Government Code 66006(b)(1)(A)]
The purpose of the Fire Facilities Capital Impact Fee is to provide fire related infrastructure and facilities caused by new development within the Lemoore General Plan Area.
- 3) Amount of Fee [Government Code 66006(b)(1)(B)]
Refer to Resolution 2006-49 passed December 20, 2006
- 4) Improvements Funded Yet Not Completed [Government Code 66006(b)(1)(E)]
There are no projects in this category.
- 5) Interfund Transfers/Loans [Government Code 66006(b)(1)(G)]
Interfund transfer out - Cost Allocation Plan 2008-2010

CITY OF LEMOORE
FUND 067A
Fire Facilities West Capital Impact Fee Recap

6/30/2013 Beginning Balance AB1600 Report	6,097
6/30/2013 Audit Adjustments made after AB1600 Report	-
6/30/2013 General Ledger Beginning Balance	6,097

	<u>13/14 Activity</u>	<u>Prev. Yrs.</u> <u>Expenditures</u>	<u>Total Project</u> <u>Obligation</u>	<u>Total Impact</u> <u>Fee Obligation</u>	<u>% Completed</u>	<u>Other Funding Source Obligation</u> <u>Description</u>	<u>Amount</u>	<u>Expended</u>	<u>% Completed</u>	<u>Date Commenced</u> <u>or Projected to Start</u>
<u>13/14 Expense:</u>										
	\$ -									
<u>13/14 Revenue:</u>										
Impact Fees	\$ -									
Interest	\$ 14									
	\$ 14									
<u>13/14 Fund Balance</u>		\$ 6,111								

Notes pertain to Section 66001(e) of the Government Code regarding unexpended and uncommitted funds five (5) years after deposit.

- 1) Five year threshold [Government Code 66001(d)]
- 2) Fee Description and Purpose [Government Code 66006(b)(1)(A)]
The purpose of the Fire Facilities Capital Impact Fee is to provide fire related infrastructure and facilities caused by new development within the Lemoore General Plan Area.
- 3) Amount of Fee [Government Code 66006(b)(1)(B)]
Refer to Resolution 2006-49 passed December 20, 2006
- 4) Improvements Funded Yet Not Completed [Government Code 66006(b)(1)(F)]
There are no projects in this category.
- 5) Interfund Transfers/Loans [Government Code 66006(b)(1)(G)]
Interfund transfer out - Cost Allocation Plan 2008-2010

CITY OF LEMOORE
FUND 068
General Facilities Capital Impact Fee Recap

6/30/2013 Beginning Balance AB1600 Report	257,863
6/30/2013 Audit Adjustments made after AB1600 Report	1,271
6/30/2013 General Ledger Beginning Balance	\$ 259,134

	<u>13/14 Activity</u>	<u>Prev. Yrs. Expenditures</u>	<u>Total Project Obligation</u>	<u>Total Impact Fee Obligation</u>	<u>% Completed</u>	<u>Other Funding Source Obligation</u>	<u>Amount</u>	<u>Expended</u>	<u>% Completed</u>	<u>Date Commenced or Projected to Start</u>
<u>13/14 Expense:</u>										
City Hall										
Addition of ADA Utility Office in City Hall	\$ -		\$ 120,000	\$ 120,000	0.00%					To be determined
Cinnamon Municipal Complex										
4714B CMC - Office Space (Phase 1 & 2)	\$ 245,491	\$ 384,411	\$ 602,000	\$ 602,000	104.63%		\$ 629,902		104.63%	2011-2013
4714A Fencing at CMC	\$ 2,102	\$ 6,410	\$ 20,000	\$ 20,000	42.56%		\$ 8,512		42.56%	2011-2013
4714C Warehouse Improvements at CMC	\$ 22,742		\$ 33,000	\$ 33,000	68.92%		\$ 22,742		68.92%	2013-2015
Transfer Out - Cost Allocation	2,663	\$ 2,663								Annual Allocation
	\$ 272,998		\$ 775,000	\$ 775,000						
<u>13/14 Revenue:</u>										
Gen. Muni. Fac. Capital	\$ 68,738									
Interest	\$ 176									
Operating Transfer In	\$ -									
	\$ 68,914									
<u>13/14 Fund Balance</u>		\$ 55,050								

Notes pertain to Section 66001(e) of the Government Code regarding unexpended and uncommitted funds five (5) years after deposit.

- 1) Five year threshold [Government Code 66001(d)]
No funds have been retained for five years or more.
- 2) Fee Description and Purpose [Government Code 66006(b)(1)(A)]
The purpose of the General Facilities Capital Impact Fee is to construct infrastructure and facilities caused by new development within the Lemoore General Plan Area.
- 3) Amount of Fee [Government Code 66006(b)(1)(B)]
Refer to Resolution 2006-49 passed December 20, 2006
- 4) Improvements Funded Yet Not Completed [Government Code 66006(b)(1)(F)]
See above detail
- 5) Interfund Transfers/Loans [Government Code 66006(b)(1)(G)]
Interfund transfer out - Cost Allocation Plan 2008-2010

CITY OF LEMOORE
FUND 069
Storm Drainage Capital Impact Fee Recap

6/30/2013 Beginning Balance AB1600 Report	817,308
6/30/2013 Audit Adjustments made after AB1600 Report	-
6/30/2013 General Ledger Beginning Balance	817,308

	13/14 Activity	Prev. Yrs. Expenditures	Total Project Obligation	Total Impact Fee Obligation	% Completed	Other Funding Source Obligation		Date Commenced or Projected to Start
						Description	Amount Expended	
13/14 Expense:								
4770 Storm Drain Reimbursements	\$ -	\$ 38,109	\$ 60,000	\$ 60,000	64%			2011-2013
4770A Lemoore High School Storm Drain Basin Improvements	\$ -	\$ -	\$ 180,000	\$ 180,000				2013-2015
Pipe Line and Complete Ponding Basin Bevilacqua PK	\$ -		\$ 400,000	\$ 400,000	0%			2017-2019
Increase Avalon Basin Outfall	\$ -	\$ -	\$ 240,000	\$ 240,000	0%			2017-2019
Industrial Park Improvements	\$ -	\$ -	\$ 300,000	\$ 300,000	0%			2015-2017 and Beyond
Transfer Out - Cost Allocation	\$ 5,567	\$ 5,567						Annual Allocation
	\$ 5,567		\$ 1,180,000	\$ 1,180,000				
13/14 Revenue:								
Storm Drainage Facility Capital Impact Fees	\$ 84,497							
Interest	\$ 2,298							
Cal Tran Agreements	\$ -							
	\$ 86,795							
13/14 Fund Balance		\$ 898,536						

Notes pertain to Section 66001(e) of the Government Code regarding unexpended and uncommitted funds five (5) years after deposit.

- 1) Five year threshold [Government Code 66001(d)]
No funds have been retained for five years or more.
- 2) Fee Description and Purpose [Government Code 66006(b)(1)(A)]
The purpose of the Storm Drain Capital Impact Fee is to construct storm drain infrastructure and facilities caused by new development within the Lemoore General Plan Area.
- 3) Amount of Fee [Government Code 66006(b)(1)(B)]
Refer to Resolution 2006-46 passed December 6, 2006
- 4) Improvements Funded Yet Not Completed [Government Code 66006(b)(1)(F)]
See notes above
- 5) Interfund Transfers/Loans [Government Code 66006(b)(1)(G)]
Interfund transfer out - Cost Allocation Plan 2008-2010

CITY OF LEMOORE
FUND 070
Water Supply/Holding Capital Impact Fee Recap

6/30/2013 Beginning Balance AB1600 Report	2,358,565
6/30/2013 Audit Adjustments made after AB1600 Report	
6/30/2013 General Ledger Beginning Balance	2,358,565

		<u>Prev. Yrs.</u>	<u>Total Project</u>	<u>Total Impact</u>		<u>Other Funding Source Obligation</u>			<u>Date Commenced</u>	
<u>13/14 Expense:</u>	<u>13/14 Activity</u>	<u>Expenditures</u>	<u>Obligation</u>	<u>Fee Obligation</u>	<u>% Completed</u>	<u>Description</u>	<u>Amount</u>	<u>Expended</u>	<u>% Completed</u>	<u>or Projected to Start</u>
4750A	New Well at North Site Well Field	\$ -	\$ 1,500,000	\$ 1,500,000						2013-2015
4750B	New Well at location to be determined	\$ -	\$ 1,500,000	\$ 1,500,000						2013-2015
	2nd Storage Tank - Well Site #11 on Glendale		\$ 800,000	\$ 800,000						To be determined
	Storage Tank - Well Site #8 & #9 at Industrial Park		\$ 800,000	\$ 800,000						To be determined
	2nd Storage Tank - West Hills Coliege Site		\$ 800,000	\$ 800,000						To be determined
	Trans. Out Cost Allocation	\$ 19,830								Annual Allocation
		\$ 19,830	\$ 5,400,000	\$ 5,400,000			\$ -	\$ -		

13/14 Revenue:

Wtr.Sup/Hold. Facility Fees	111,933
Interest	5,560
	117,493

13/14 Fund Balance \$ 2,456,228

Notes pertain to Section 66001(e) of the Government Code regarding unexpended and uncommitted funds five (5) years after deposit.

- 1) Five year threshold [Government Code 66001(d)]
No funds have been retained for five years or more.
- 2) Fee Description and Purpose [Government Code 66006(b)(1)(A)]
The purpose of the Water Capital Impact Fee is to construct water infrastructure and facilities caused by new development within the Lemoore General Plan Area.
- 3) Amount of Fee [Government Code 66006(b)(1)(E)]
Refer to Resolution 2006-48 passed December 19, 2006
- 4) Improvements Funded Yet Not Completed [Government Code 66006(b)(1)(F)]
- 5) Interfund Transfers/Loans [Government Code 66006(b)(1)(G)]
Interfund transfer out - Cost Allocation Plan 2008-2010

**CITY OF LEMOORE
FUND 070A
Water Distribution Capital Impact Fee Recap**

6/30/2013 Beginning Balance AB1600 Report	270,164
6/30/2013 Audit Adjustments made after AB1600 Report	270,164
6/30/2013 General Ledger Beginning Balance	270,164

	<u>13/14 Activity</u>	<u>Prev. Yrs. Expenditures</u>	<u>Total Project Obligation</u>	<u>Total Impact Fee Obligation</u>	<u>% Completed</u>	<u>Other Funding Source Obligation Description</u>	<u>Amount Expended</u>	<u>% Completed</u>	<u>Date Commenced or Projected to Start</u>
13/14 Expense:									
4650 Water Line Reimbursements	\$ -	\$ -	\$ 40,000	\$ 40,000	0.00%				2011-2013
Install Water Line in Cedar Lane	\$ -		\$ 175,000	\$ 175,000					2015-2017
Water Line-Peterson Ave/Semas Ave	\$ -		\$ 14,200	\$ 14,200					2015-2017
Water line 19 1/2 Ave to Cimmaron Park	\$ -		\$ 150,000	\$ 150,000					2015-2017
Trans. Out Cost Allocation	\$ -								Annual Allocation
	\$ -		\$ 379,200	\$ 379,200			\$ -	\$ -	
13/14 Revenue:									
Wtr. Distribution Facility Fee	15,095								
Interest	639								
	15,734								
13/14 Fund Balance			\$ 285,898						

Notes pertain to Section 66001(e) of the Government Code regarding unexpended and uncommitted funds five (5) years after deposit.

1) Five year threshold [Government Code 66001(e)]

No funds have been retained for five years or more.

2) Fee Description and Purpose [Government Code 66006(b)(1)(A)]

The purpose of the Water Capital Impact Fee is to construct water infrastructure and facilities caused by new development within the Lemoore General Plan Area.

3) Amount of Fee [Government Code 66006(b)(1)(B)]

Refer to Resolution 2006-46 passed December 6, 2006

4) Improvements Funded Yet Not Completed [Government Code 66006(b)(1)(F)]

5) Interfund Transfers/Loans [Government Code 66006(b)(1)(G)]

Interfund transfer out - Cost Allocation Plan 2008-2010

CITY OF LEMOORE
FUND 071
Wastewater Treatment/Disposal Capital Impact Fee Recap

6/30/2013 Beginning Balance AB1600 Report	(545,825)
6/30/2013 Audit Adjustments made after AB1600 Report	-
6/30/2013 General Ledger Beginning Balance	(545,825)

	<u>13/14 Activity</u>	<u>Prev. Yrs. Expenditures</u>	<u>Total Project Obligation</u>	<u>Total Impact Fee Obligation</u>	<u>% Completed</u>	<u>Other Funding Source Obligation Description</u>	<u>Amount Expended</u>	<u>% Completed</u>	<u>Date Commenced or Projected to Start</u>
<u>13/14 Expense:</u>									
Wastewater Headwork Screen Expansion	\$ -		\$ 200,000	\$ 200,000	0%				2019 and Beyond
30 Inch Outfall Line Upgrade	\$ -	\$ 44,047	\$ 85,000	\$ 85,000	52%				2015-2017
Transfer Out - Cost Allocation	\$ 971	\$ 971							Annual Allocation
	\$ 971		\$ 285,000	\$ 285,000			\$ -	\$ -	
<u>13/14 Revenue:</u>									
Water Treat Fac Fee	53,588								
Interest	-								
	53,588								
<u>13/14 Fund Balance</u>		\$ (493,207)							

Notes pertain to Section 66001(e) of the Government Code regarding unexpended and uncommitted funds five (5) years after deposit.

- 1) Five year threshold [Government Code 66001(d)]
No funds have been retained for five years or more.
- 2) Fee Description and Purpose [Government Code 66006(b)(1)(A)]
The purpose of the Sewer Capital Impact Fee is to construct sewer infrastructure and facilities caused by new development within the Lemoore General Plan Area.
- 3) Amount of Fee [Government Code 66006(b)(1)(B)]
Refer to Resolution 2000-21 passed June 20, 2000
- 4) Improvements Funded Yet Not Completed [Government Code 66006(b)(1)(E)]
As noted above
- 5) Interfund Transfers/Loans [Government Code 66006(b)(1)(G)]
Transfer Out - Cost Allocation

CITY OF LEMOORE
FUND 071A
Wastewater Collection Capital Impact Fee Recap

6/30/2013 Beginning Balance AB1600 Report	306,100
6/30/2013 Audit Adjustments made after AB1600 Report	-
6/30/2013 General Ledger Beginning Balance	306,100

	<u>13/14 Activity</u>	<u>Prev. Yrs. Expenditures</u>	<u>Total Project Obligation</u>	<u>Total Impact Fee Obligation</u>	<u>% Completed</u>	<u>Other Funding Source Obligation</u>	<u>Date Commenced or Projected to Start</u>			
						<u>Description</u>	<u>Amount</u>	<u>Expended</u>	<u>% Completed</u>	
<u>13/14 Expense:</u>										
4660 Sewer Line Extensions	\$ -		\$ 40,000	\$ 40,000	0%					2013-2015 and Beyond
Continental Force Main	\$ -		\$ 100,000	\$ 100,000	0%					2019 and Beyond
Increase Cimmaron Pk. Lift Station W41 WHC	\$ -		\$ 325,000	\$ 325,000	0%					2019 and Beyond
Construct 21" Sewer Line in 19th Avenue	\$ -		\$ 600,000	\$ 600,000	0%					2019 and Beyond
Transfer Out - Cost Allocation	\$ -									
	\$ -		\$ 1,065,000	\$ 1,065,000			\$ -	\$ -		
<u>13/14 Revenue:</u>										
Wastewtr. Collect. Fac. Fee	28,134									
Interest	731									
	28,865									
<u>13/14 Fund Balance</u>		<u>\$ 334,965</u>								

Notes pertain to Section 66001(e) of the Government Code regarding unexpended and uncommitted funds five (5) years after deposit.

- 1) Five year threshold [Government Code 66001(d)]
No funds have been retained for five years or more.
- 2) Fee Description and Purpose [Government Code 66006(b)(1)(A)]
The purpose of the Sewer Capital Impact Fee is to construct sewer infrastructure and facilities caused by new development within the Lemoore General Plan Area.
- 3) Amount of Fee [Government Code 66006(b)(1)(B)]
Refer to Resolution 2006-46 passed December 6, 2006
- 4) Improvements Funded Yet Not Completed [Government Code 66006(b)(1)(E)]
As noted above
- 5) Interfund Transfers/Loans [Government Code 66006(b)(1)(G)]
Transfer Out - Cost Allocation

CITY OF LEMOORE
FUND 074
Parks and Recreation Capital Impact Fee Recap

6/30/2013 Beginning Balance AB1600 Report 1,463,060
6/30/2013 Audit Adjustments made after AB1600 Report -
6/30/2013 General Ledger Beginning Balance 1,463,060

13/14 Expense:	13/14 Activity	Fund		Total Project	Total Impact	% Completed	Other Funding Source Obligation			Date Commenced
		Balance	Obligation	Obligation	Fee Obligation		Description	Amount	Expended	% Completed
HERITAGE PARK										
4730	Install Disc Golf Park & Addtl. Img.NE/NW	\$ 2,638	\$ 35,462	\$ 170,650	\$ 170,650	22.33%		\$ 38,100	22.33%	June-11
4730D	2 ADA Compliant Drinking Fountains	\$ -	\$ -	\$ 8,700	\$ 8,700	0.00%		\$ -	0.00%	2013-2015
LIONS PARK										
	Construct Sail Shades for two playgrounds			\$ 220,000	\$ 220,000	0.00%				2015-2017
CITY PARK										
19th AVENUE PARK										
	Construct Maintenance Storage Bldg.	\$ -	\$ 3,136	\$ 10,500	\$ 10,500	29.87%				June-10
	Playground, Rubberized Fall Surface & Shade			\$ 200,000	\$ 200,000					2013-2015
	Construct Pavilion w/BBQ & tables-South end			\$ 325,000	\$ 325,000					2013-2015
	Restroom/Concession Stand			\$ 210,000	\$ 210,000					2013-2015
	Playground Equipment			\$ 135,000	\$ 135,000					
CINNAMON MUNICIPAL COMPLEX										
Insulation & HVAC Improvements-Day Camp										
4730E	Room North to Hall	\$ 115,481	\$ -	\$ 110,000	\$ 110,000	104.98%		\$ 115,481	104.98%	2013-2015
	Flooring-Day Camp Room and Proposed Kitchen									
4730F	Room	\$ 15,186	\$ -	\$ 9,000	\$ 9,000	168.73%		\$ 15,186	168.73%	2013-2015
4730G	CMC Remodel-Recreation Office (Phase 3)	\$ 223,186	\$ -	\$ 122,100	\$ 122,100	182.79%		\$ 223,186	182.79%	2013-2015
4730H	3 Big Fans-Recreation Area of CMC	\$ 28,893	\$ -	\$ 26,500	\$ 26,500	109.03%		\$ 28,893	109.03%	2013-2015
	Develop Unused Spaces West Side/Rec Center	\$ -	\$ -	\$ 70,000	\$ 70,000	0.00%		\$ -	0.00%	2015-2017
4730	Air Rifle Range Lighting	\$ 11,300		\$ 11,500	\$ 11,500	98.26%		\$ 11,300	98.26%	2013-2014
4730	1 Big Fans-Recreation Area of CMC	\$ 3,484		\$ 3,500	\$ 3,500	99.54%		\$ 3,484	99.54%	2013-2014
BEVILAQUA PARK										
	Bevilaqua Master Plan			\$ 600,000	\$ 200,000		Park Improvement	\$ 400,000		2019 and Beyond
	Transfer Out - Cost Allocation	9,568	\$ 9,568							Annual Allocation
		\$ 409,736		\$ 2,232,450	\$ 1,832,450			\$ 400,000	\$ 397,530	
12/13 Revenue:										
	Park Capital Fees	\$ 137,964								
	Interest	\$ 3,138								
		\$ 141,102								
12/13 Fund Balance		\$ 1,194,426								

Notes pertains to Section 66001(e) of the Government Code regarding unexpended and uncommitted funds five (5) years after deposit.

- Five year threshold [Government Code 66001(d)]
No funds have been retained for five years or more.
- Fee Description and Purpose [Government Code 66006(b)(1)(A)]
The purpose of the Parks and Recreation Capital Impact Fee is to construct parks and recreation infrastructure and facilities caused by new development within the Lemoore General Plan Area.
- Amount of Fee [Government Code 66006(b)(1)(B)]
Refer to Resolution 2000-21 passed June 20, 2000
- Improvements Funded Yet Not Completed [Government Code 66006(b)(1)(F)]
See notes above
- Interfund Transfers/Loans [Government Code 66006(b)(1)(G)]
Transfer Out - Cost Allocation.

CITY OF LEMOORE
FUND 074A
Park Land Acquisition Capital Impact Fee Recap

6/30/2013 Beginning Balance AB1600 Report	263,006
6/30/2013 Audit Adjustments made after AB1600 Report	-
6/30/2013 General Ledger Beginning Balance	263,006

	<u>13/14 Activity</u>	<u>Fund Balance</u>	<u>Total Project Obligation</u>	<u>Total Impact Fee Obligation</u>	<u>% Completed</u>	<u>Description</u>	<u>Other Funding Source Obligation Amount</u>	<u>Expended</u>	<u>% Completed</u>	<u>Date Commenced or Projected to Start</u>
<u>13/14 Expense:</u>										
Future Park Site			\$ 500,000	\$ 500,000						To be determined
Transfer Out - Cost Allocation	\$ -	\$ -								
	\$ -		\$ 500,000	\$ 500,000			\$ -	\$ -		
<u>13/14 Revenue:</u>										
Park Land Acquisition	\$ -									
Interest	\$ 732									
	\$ 732									
<u>13/14 Fund Balance</u>		\$ 263,738								

Notes pertains to Section 66001(e) of the Government Code regarding unexpended and uncommitted funds five (5) years after deposit.

- 1) Five year threshold [Government Code 66001(d)]
No funds have been retained for five years or more.
- 2) Fee Description and Purpose [Government Code 66006(b)(1)(A)]
The purpose of the Parks and Recreation Capital Impact Fee is to construct parks and recreation infrastructure and facilities caused by new development within the Lemoore General Plan Area.
- 3) Amount of Fee [Government Code 66006(b)(1)(B)]
Refer to Resolution 2007-01 passed January 17, 2007
- 4) Improvements Funded Yet Not Completed [Government Code 66006(b)(1)(F)]
See notes above
- 5) Interfund Transfers/Loans [Government Code 66006(b)(1)(G)]
Transfer Out - Cost Allocation.

CITY OF LEMOORE
FUND 074B
Park Improvements Capital Impact Fee Recap

6/30/2013 Beginning Balance AB1600 Report	328,576
6/30/2013 Audit Adjustments made after AB1600 Report	-
6/30/2013 General Ledger Beginning Balance	328,576

	<u>13/14 Activity</u>	<u>Fund Balance</u>	<u>Total Project Obligation</u>	<u>Total Impact Fee Obligation</u>	<u>% Completed</u>	<u>Other Funding Source Obligation</u>			<u>% Completed</u>	<u>Date Commenced or Projected to Start</u>
						<u>Description</u>	<u>Amount</u>	<u>Expended</u>		
13/14 Expense:										
Bevilaqua Master Plan			\$ 600,000	\$ 400,000		Park Capital	\$200,000			2019 and Beyond
Bathroom w/ Storage/Depot Arbor Outbuilding			\$ 90,000	\$ 90,000						2017-2019
Transfer Out - Cost Allocation		\$ -								
	\$ -		\$ 690,000	\$ 490,000			\$ -	\$ -		
13/14 Revenue:										
Park Improvements		\$ -								
Interest		\$ 761								
	\$ 761									
13/14 Fund Balance		\$ 329,337								

Notes pertains to Section 66001(e) of the Government Code regarding unexpended and uncommitted funds five (5) years after deposit.

- 1) Five year threshold [Government Code 66001(d)]
No funds have been retained for five years or more.
- 2) Fee Description and Purpose [Government Code 66006(b)(1)(A)]
The purpose of the Parks and Recreation Capital Impact Fee is to construct parks and recreation infrastructure and facilities caused by new development within the Lemoore General Plan Area.
- 3) Amount of Fee [Government Code 66006(b)(1)(B)]
Refer to Resolution 2006-46 passed December 6, 2006
- 4) Improvements Funded Yet Not Completed [Government Code 66006(b)(1)(E)]
See notes above
- 5) Interfund Transfers/Loans [Government Code 66006(b)(1)(G)]
Transfer Out - Cost Allocation.

CITY OF LEMOORE
FUND 074C
Community/Recreation Facilities Capital Impact Fee Recap

6/30/2013 Beginning Balance AB1600 Report	137,303
6/30/2013 Audit Adjustments made after AB1600 Report	-
6/30/2013 General Ledger Beginning Balance	137,303

		<u>Fund</u>	<u>Total Project</u>	<u>Total Impact</u>		<u>Other Funding Source Obligation</u>				<u>Date Commenced</u>
	<u>13/14 Activity</u>	<u>Balance</u>	<u>Obligation</u>	<u>Fee Obligation</u>	<u>% Completed</u>	<u>Description</u>	<u>Amount</u>	<u>Expended</u>	<u>% Completed</u>	<u>or Projected to Start</u>
13/14 Expense:										
4630A Commercial Kitchen	\$ 1,400		\$ 88,000	\$ 88,000						2013-2015
Electrical upgrades on light poles to accommodate community			\$ 140,000	\$ 140,000						
Transfer Out - Cost Allocation										
	\$ 1,400		\$ 228,000	\$ 228,000			\$ -	\$ -		
13/14 Revenue:										
Community/Recreation Facilities	\$ -									
Interest	\$ 318									
	\$ 318									
13/14 Fund Balance		\$ 136,221								

Notes pertains to Section 66001(e) of the Government Code regarding unexpended and uncommitted funds five (5) years after deposit.

- 1) Five year threshold [Government Code 66001(d)]
No funds have been retained for five years or more.
- 2) Fee Description and Purpose [Government Code 66006(b)(1)(A)]
The purpose of the Parks and Recreation Capital Impact Fee is to construct parks and recreation infrastructure and facilities caused by new development within the Lemoore General Plan Area.
- 3) Amount of Fee [Government Code 66006(b)(1)(B)]
Refer to Resolution 2007-01 passed January 17, 2007
- 4) Improvements Funded Yet Not Completed [Government Code 66006(b)(1)(F)]
See notes above
- 5) Interfund Transfers/Loans [Government Code 66006(b)(1)(G)]
Transfer Out - Cost Allocation.

CITY OF LEMOORE
FUND 076
Refuse Capital Impact Fee Recap

	<u>Revenue</u>		<u>Expense</u>	<u>Balance</u>
<i>1st Yr. 2000-01</i>				\$21,636
<u>02/03 Revenue:</u>		<u>02/03 Expenditures:</u>		
Refuse Impact Fee	62,492	Refuse Facilities	-	
Total Revenue	<u>62,492</u>	Total Expenditures	<u>-</u>	06-30-03 Balance \$84,128
<u>03/04 Revenue:</u>		<u>03/04 Expenditures:</u>		
Refuse Impact Fee	10,222	Additional Dumpster Bins	36,464	
Interest	274	Total Expenditures	<u>36,464</u>	06-30-04 Balance \$58,160
Total Revenue	<u>10,496</u>			
<u>04/05 Revenue:</u>		<u>04/05 Expenditures:</u>		
Impact Fees	50,267	Total Expenditures	<u>-</u>	06-30-05 Balance 109,862
Interest	1,436			
Total Revenue	<u>51,703</u>			
<u>05/06 Revenue:</u>		<u>05/06 Expenditures:</u>		
Impact Fees	47,851	Additional Black / Green Cans	18,367	
Interest	4,718	Transfer Out - Cost Allocation	311	
Total Revenue	<u>52,568</u>	Total Expenditures	<u>18,678</u>	06-30-06 Balance 143,753
<u>06/07 Revenue:</u>		<u>06/07 Expenditures:</u>		
Impact Fees	50,778	Additional Black / Green Cans	5,989	
Interest	8,598	Transfer Out - Cost Allocation	311	
Total Revenue	<u>59,376</u>	Total Expenditures	<u>6,300</u>	06-30-07 Balance 196,829
<u>07/08 Revenue:</u>		<u>07/08 Expenditures:</u>		
Impact Fees	17,776	Additional Black / Green Cans	15,202	
Interest	8,812	Transfer Out - Cost Allocation	311	
Total Revenue	<u>26,588</u>	Total Expenditures	<u>15,513</u>	06-30-08 Balance 207,903
<u>08/09 Revenue:</u>		<u>08/09 Expenditures:</u>		
Impact Fees	31,870	Additional Black / Green Cans	28,658	
Interest	4,414	Transfer Out - Cost Allocation	1,104	
Total Revenue	<u>36,284</u>	Total Expenditures	<u>29,762</u>	06-30-09 Balance 214,425

CITY OF LEMOORE
FUND 076
Refuse Capital Impact Fee Recap

<u>09/10 Revenue:</u>		<u>09/10 Expenditures:</u>			
Impact Fees	3,021	Additional Black / Green Cans	14,261		
Interest	1,270	Transfer Out - Cost Allocation	1,104		
	4,291	Total Expenditures	15,365	06-30-10 Balance	203,351
<u>10/11 Revenue:</u>		<u>10/11 Expenditures:</u>			
Impact Fees	5,768	Additional Black / Green Cans	-		
Interest	751	Transfer Out - Cost Allocation	-		
	6,519		0	06-30-11 Balance	209,870
<u>11/12 Revenue:</u>		<u>11/12 Expenditures:</u>			
Impact Fees	22,524	Additional Black / Green Cans	-		
Interest	634	Transfer Out - Cost Allocation	-		
	23,159		0	06-30-12 Balance	233,029
<u>12/13 Revenue:</u>		<u>12/13 Expenditures:</u>			
Impact Fees	20,372	Additional Black/Green Cans/Dumpsters	37,307		
Interest	500	Transfer Out - Cost Allocation	-		
	20,872		37,307	06-30-13 Balance	216,594
<u>13/14 Revenue:</u>		<u>13/14 Expenditures:</u>			
Impact Fees	22,970	Additional Black/Green Cans/Dumpsters	-		
Interest	520	Transfer Out - Cost Allocation	-		
	23,490		-	06-30-14 Balance	240,084

\$270,000 Obligated Funds to purchase new refuse collection vehicle

\$29,000 Obligated Funds to purchase new dumpsters/can for additional multi-residential complexes

1) Five year threshold [Government Code 66001(d)]

No funds have been retained for five years or more.

2) Fee Description and Purpose [Government Code 66006(b)(1)(A)]

The purpose of the Refuse Capital Impact Fee is to finance refuse facilities caused by new development within the Lemoore General Plan Area.

3) Amount of Fee [Government Code 66006(b)(1)(B)]

Refer to Resolution 2006-46 passed December 6, 2006

4) Improvements Funded Yet Not Completed [Government Code 66006(b)(1)(E)]

There are no projects in this category.

5) Interfund Transfers/Loans [Government Code 66006(b)(1)(G)]

Transfer Out - Cost Allocation