



AB1600 Annual Report
Development Impact Fees
Fiscal Year Ended June 30, 2020

Government Code Section 66006 requires local agencies to submit an annual report detailing the status of development impact fees. The annual report must be made available to the public within 180 days of the close of the fiscal year and be presented to the public agency (City Council) at a regularly scheduled public meeting no sooner than 15 days after the report is made available to the public.

This report summarizes the following information for each of the development impact fee programs:

- A brief description of the fee program
- A schedule of fees
- Beginning and Ending fund balances of the fee program
- Disbursement Information

The table below shows the activity for each impact fee fund for the fiscal year 2019-2020:

	Street Impact Fund 411	Storm Impact Fund 412	P & Rec Impact Fund 413	Police Impact Fund 414	Fire Impact Fund 415	General Facilities Fund 416	Water Fund 417	Sewer Fund 418	Flood Overlay Fund 419
Fund Balance 6-30-19	\$ 137,136.32	\$ 213,077.10	\$ 114,087.60	\$ 275,716.09	\$540,570.57	\$ 689,962.42	\$ 621,609.03	\$ 548,343.20	\$ -
Interest earnings	\$ 528.47	\$ 3,485.40	\$ 1,749.33	\$ 5,626.66	\$ 7,451.84	\$ 8,309.31	\$ 9,684.81	\$ 1,851.93	\$ 887.03
Impact fees Collected	\$ 291,083.18	\$ 2,760.00	\$ 406,229.73	\$ 93,892.93	\$197,193.06	\$ 169,761.23	\$ 277,044.35	\$ 313,575.25	\$ 200,000.00
Developer Contribution									
Misc Revenue									
Transfer IN									
Traffic MasterPlan update	\$ (45,157.50)								
Drainage Fee Study									\$ -
Cost Allocations	(2,256.00)	(292.00)	(1,140.00)	(334.00)	(342.00)	(388.00)	(387.00)	(330.00)	
Fund Balance 6-30-19	\$ 381,334.47	\$ 219,030.50	\$ 520,926.66	\$ 374,901.68	\$744,873.47	\$ 867,644.96	\$ 907,951.19	\$ 863,440.38	\$ 200,887.03

The City of Winters has nine (9) impact fee funds: the Street Impact, Storm Impact, the Park Impact, Police Impact, Fire Impact, General Facilities Impact, Water Impact, Sewer Impact and Flood Overlay Fee. Each fee is accounted for in a separate fund within the books and records of the City of Winters.

The following pages will discuss each fund in more detail and include a revenue and expenditure summary from July 2019 to June 2020.

Street Impact Fee Fund-Fund 411

The Street Impact Fee Fund is used to collect and expend funds for the improvement of roadway facilities and traffic signals that are impacted by new residents and businesses throughout the City of Winters.

Street Impact Fee Schedule:

Category	Basis	Fee
Residential Rural	per unit	3,142.00
Residential Low Density	per unit	3,142.00
Residential Medium Density	per unit	3,142.00
Residential Medium High	per unit	2,195.00
Residential High	per unit	2,195.00
Accessory Dwelling Unit	per unit	case by case
Neighborhood Commercial	Per bldg sqft	3.88
Highway Commercial	Per bldg sqft	4.26
Central Business District	Per bldg sqft	1.81
Office	Per bldg sqft	0.82
Light Industrial	Per bldg sqft	0.50
Heavy Industrial	Per bldg sqft	0.27
Hotel	per room	498.00

Street Impact Fee Collection and Expenditure Schedule July 2016-June 2020

	Fiscal Year				
	2016	2017	2018	2019	2020
Beginning Fund balance	\$ 768,007.00	\$ 921,732	\$ 944,239	\$ 93,836	\$ 137,136
Revenues					
Interest Earnings	854	537	118		528
Impact Fees	211858.06	178,741	8228	52708	291083.18
Other Revenue		156,519			
Total Revenues	\$ 212,712	\$ 335,797	\$ 8,346	\$ 52,708	\$ 291,612
Expenditures					
AB1600 Update		500	5,762	1,448	-
Habitat Conservation	1655.63				
W Grant and Main Signal	57331.85	251,819	812,746		
Traffic Master Plan		58,996	38,158	5,943	45,158
Allocated Costs		1,975	2,083	2,017	2,256
Total Expenditures	\$ 58,987	\$ 313,290	\$ 858,749	\$ 9,408	\$ 47,414
Revenues over(less than) expenditures	153,725	22,507	(850,403)	43,300	244,198
Fund Balance June 30	\$ 921,732	\$ 944,239	\$ 93,836	\$ 137,136	\$ 381,334

The fund balance as of June 30, 2020 is collected fees that will be used for future street expansion per the Circulation Master Plan. The City is continuing to collect fees but does not currently have sufficient funds to complete identified improvements.

Storm Impact Fee Fund-Fund 412

The Storm Impact Fee is used to collect and expend funds for the improvement of citywide drainage facilities including master storm drains and master detention basins to meet the needs of new residents and commercial properties as a result of new development.

This fee has been discontinued due to the fact that currently, all new development is required to install the facilities required for proper drainage as a condition of the ability to build on vacant property.

The City is currently updating the drainage study including new cost allocations and nexus study, once completed funds will be used for upsizing storm drain lines impacted by new development.

Storm Impact Fee Collection and Expenditure Schedule July 2016-June 2020

	Fiscal Year				
	2016	2017	2018	2019	2020
Beginning Fund balance	\$ 191,508	\$ 213,316	\$ 213,296	\$ 199,634	\$ 213,077
Revenues					
Interest Earnings	679	1,197	2,297	3,996	3,485
Impact Fees	22,784	20,544	2,475	11,168	2,760
Other Revenue					
Total Revenues	\$ 23,464	\$ 21,741	\$ 4,772	\$ 15,164	\$ 6,245
Expenditures					
AB1600 Update		500	5,763	1,448	-
Habitat Conservation	1,656		12,365		
Drainage Analysis		20,970			
Allocated Costs		291	306	274	292
Total Expenditures	\$ 1,656	\$ 21,761	\$ 18,434	\$ 1,722	\$ 292
Revenues over(less than) expenditures	21,808	(20)	(13,662)	13,442	5,953
Fund Balance June 30	\$ 213,316	\$ 213,296	\$ 199,634	\$ 213,077	\$ 219,030

Park and Recreation Impact Fee Fund-Fund 413

The Park and Recreation Impact fee fund collects and expends fund to provide Park, Community Center and Swimming Pool expansions, and additions needed to service the increased usage of such facilities by the new residents and commercial population as a result of development.

Park and Recreation Impact Fee Schedule

Category	Basis	
Residential Rural	per unit	6,079.54
Residential Low Density	per unit	6,079.54
Residential Medium Density	per unit	5,319.60
Residential Medium High	per unit	4,939.63
Residential High	per unit	4,559.66
Accessory Dwelling Unit	per unit	2,754.79
Neighborhood Commercial	Per bldg sqft	2.91
Highway Commercial	Per bldg sqft	2.91
Central Business District	Per bldg sqft	5.09
Office	Per bldg sqft	4.07
Light Industrial	Per bldg sqft	1.45
Heavy Industrial	Per bldg sqft	1.20
Hotel	per room	339.26

Park & Recreation Impact Fee Collection and Expenditure Schedule July 2016-June 2020

	Fiscal Year				
	2016	2017	2018	2019	2020
Beginning Fund balance	\$ (99,308)	\$ (90,951)	\$ (92,463)	\$ 3,220	\$ 114,088
Revenues					
Interest Earnings	-				1,749
Impact Fees	-	-	49,905	113,339	406,230
Other Revenue	10,513	-	51,078		
Total Revenues	\$ 10,513	\$ -	\$ 100,983	\$ 113,339	\$ 407,979
Expenditures					
Walnut Park	500				
AB1600		500	4,232	1,448	-
Habitat Conservation	1,656				
Allocations		1,012	1,068	1,024	1,140
Total Expenditures	\$ 2,156	\$ 1,512	\$ 5,300	\$ 2,472	\$ 1,140
Revenues over(less than) expenditures	8,357	(1,512)	95,683	110,868	406,839
Fund Balance June 30	\$ (90,951)	\$ (92,463)	\$ 3,220	\$ 114,088	\$ 520,927

The City is continuing to collect fees; however, there currently is not sufficient fees to complete identified improvements.

Public Safety (Police) Impact Fee Fund-Fund 414

The Public Safety Impact fee is collected and expended for the support of the Police Department. As the population grows due to new homes and businesses, the size of the police force will need to grow to allow for appropriate police protections. New equipment will be needed to outfit and provide support for those new police officers.

Public Safety (Police) Impact Fee Schedule

Category	Basis	
Residential Rural	per unit	972.70
Residential Low Density	per unit	972.70
Residential Medium Density	per unit	851.11
Residential Medium High	per unit	790.32
Residential High	per unit	729.52
Accessory Dwelling Unit	per unit	440.75
Neighborhood Commercial	Per bldg sqft	0.47
Highway Commercial	Per bldg sqft	0.47
Central Business District	Per bldg sqft	0.81
Office	Per bldg sqft	0.65
Light Industrial	Per bldg sqft	0.23
Heavy Industrial	Per bldg sqft	0.19
Hotel	per room	54.28

Public Safety Impact Fee Collection and Expenditure Schedule July 2016-June 2020

	Fiscal Year				
	2016	2017	2018	2019	2020
Beginning Fund balance	\$ 252,062	\$ 266,049	\$ 285,561	\$ 289,270	\$ 275,716
Revenues					
Interest Earnings	1,051	1,919	3,958	6,655	5,627
Impact Fees	14,591	18,402	5,839	23,124	93,893
Other Revenue	-	-	0		
Total Revenues	\$ 15,642	\$ 20,321	\$ 9,797	\$ 29,779	\$ 99,520
Expenditures					
AB1600		500	5,762	1,447	-
Police Vehicle				41,582	
Habitat Conservation	1,655				
Allocations		309	326	304	334
Total Expenditures	\$ 1,655	\$ 809	\$ 6,088	\$ 43,333	\$ 334
Revenues over(less than) expenditures	13,987	19,512	3,709	(13,554)	99,186
Fund Balance June 30	\$ 266,049	\$ 285,561	\$ 289,270	\$ 275,716	\$ 374,902

The City anticipates utilizing funds beginning in 2022 as additional positions are staffed in the department.

Fire Impact Fee Fund-Fund 415

The Fire Impact fee is collected and expended for the support of the Fire Department, as the population grows due to new homes and businesses, the size of the Fire Department will need to grow to allow for appropriate fire protection. New equipment will be needed to outfit and provide support for those new fire fighters, as well as additional fire apparatus.

Fire Impact Fee Schedule

Category	Basis	
Residential Rural	per unit	1,968.74
Residential Low Density	per unit	1,968.74
Residential Medium Density	per unit	1,722.65
Residential Medium High	per unit	1,599.60
Residential High	per unit	1,476.56
Accessory Dwelling Unit	per unit	892.09
Neighborhood Commercial	Per bldg sqft	0.94
Highway Commercial	Per bldg sqft	0.94
Central Business District	Per bldg sqft	1.65
Office	Per bldg sqft	1.32
Light Industrial	Per bldg sqft	0.47
Heavy Industrial	Per bldg sqft	0.39
Hotel	per room	109.86

Fire Impact Fee Collection and Expenditure Schedule July 2016-June 2020

	Fiscal Year				
	2016	2017	2018	2019	2020
Beginning Fund balance	\$ 293,413	\$ 365,540	\$ 434,036	\$ 467,316	\$ 540,571
Revenues					
Interest Earnings	1,203	2,259	4,912	8,542	7,452
Impact Fees	72,579	67,053	34,464	65,472	197,193
Other Revenue	-	-	0	1,000	
Total Revenues	\$ 73,782	\$ 69,312	\$ 39,376	\$ 75,014	\$ 204,645
Expenditures					
AB1600		500	5,762	1,447	-
Habitat Conservation	1,655				
Allocations		316	334	312	342
Total Expenditures	\$ 1,655	\$ 816	\$ 6,096	\$ 1,759	\$ 342
Revenues over(less than) expenditures	72,127	68,496	33,280	73,255	204,303
Fund Balance June 30	\$ 365,540	\$ 434,036	\$ 467,316	\$ 540,571	\$ 744,874

The City anticipates the purchase of a Type 3 engine and associated equipment in the next 2-3 years. The City also anticipates revisiting the Fire Impact Fee plan to update it for any changing needs associated with growth in the community

General Facilities Impact Fee Fund-Fund 416

The General Facilities Impact fee is collected and expended for the funding of improvement of facilities related to the general administration and management of the City, as the population grows due to new homes and businesses, the staffing required to provide services to the citizens of the City will need to increase. New or expanded facilities and additional equipment will be needed to provide services to the citizens of the City of Winters.

General Facilities Impact Fee Schedule

Category	Basis	
Residential Rural	per unit	1,647.21
Residential Low Density	per unit	1,647.21
Residential Medium Density	per unit	1,441.31
Residential Medium High	per unit	1,338.36
Residential High	per unit	1,235.41
Accessory Dwelling Unit	per unit	746.39
Neighborhood Commercial	Per bldg sqft	0.79
Highway Commercial	Per bldg sqft	0.79
Central Business District	Per bldg sqft	1.38
Office	Per bldg sqft	1.10
Light Industrial	Per bldg sqft	0.39
Heavy Industrial	Per bldg sqft	0.32
Hotel	per room	91.91

General Facilities Impact Fee Collection and Expenditure Schedule July 2016-June 2020

	Fiscal Year				
	2016	2017	2018	2019	2020
Beginning Fund balance	\$ 374,573	\$ 466,645	\$ 564,826	\$ 589,283	\$ 689,962
Revenues					
Interest Earnings	1,547	2,725	6,584	9,093	8,309
Impact Fees	92,181	95,782	23,957	93,334	169,761
Other Revenue	-	479	0	-	
Total Revenues	\$ 93,728	\$ 98,986	\$ 30,541	\$ 102,428	\$ 178,071
Expenditures					
AB1600		500	5,762	1,447	-
Habitat Conservation	1,656				
Allocations		305	322	302	388
Total Expenditures	\$ 1,656	\$ 805	\$ 6,084	\$ 1,749	\$ 388
Revenues over(less than) expenditures	92,072	98,181	24,457	100,679	177,683
Fund Balance June 30	\$ 466,645	\$ 564,826	\$ 589,283	\$ 689,962	\$ 867,645

The City began renovating the vacated old Police Department building in late calendar year 2020 and anticipates completing the project in calendar year 2021.

Water Impact Fee Fund-Fund 417

The Water Impact fee is collected and expended for the funding of improvements to major water supply, transmission and storage facilities. As the population grows due to new homes and businesses, additional water facilities will be required to provide services to the increased citizens of the City.

Water Impact Fee Schedule

Category	Basis	
Residential Rural	per unit	4,465.96
Residential Low Density	per unit	4,465.96
Residential Medium Density	per unit	3,653.96
Residential Medium High	per unit	2,841.97
Residential High	per unit	2,435.98
Accessory Dwelling Unit	per unit	1,471.74
Neighborhood Commercial	Per bldg sqft	1.14
Highway Commercial	Per bldg sqft	1.14
Central Business District	Per bldg sqft	1.14
Office	Per bldg sqft	1.46
Light Industrial	Per bldg sqft	1.06
Heavy Industrial	Per bldg sqft	1.06
Hotel	per room	1,867.58

Water Impact Fee Collection and Expenditure Schedule July 2016-June 2020

	Fiscal Year				
	2016	2017	2018	2019	2020
Beginning Fund balance	\$ 453,220	\$ 527,028	\$ 541,284	\$ 543,197	\$ 621,609
Revenues					
Interest Earnings	1,870	3,297	4,970	11,002	9,685
Impact Fees	85,340	26,226	3,080	69,211	277,044
Other Revenue	-	-	0	-	
Total Revenues	\$ 87,210	\$ 29,523	\$ 8,050	\$ 80,213	\$ 286,729
Expenditures					
AB1600		500	5,762	1,447	-
Habitat Conservation	1,656				
Well #9	11,746	14,410			
Allocations		357	375	354	387
Total Expenditures	\$ 13,402	\$ 15,267	\$ 6,137	\$ 1,801	\$ 387
Revenues over(less than) expenditures	73,808	14,256	1,913	78,412	286,342
Fund Balance June 30	\$ 527,028	\$ 541,284	\$ 543,197	\$ 621,609	\$ 907,951

Design for Well 9 has begun, and the City is working with developers to evaluate the need for water production or a storage facility for the Well 8 area. The City does not have sufficient funds to complete identified improvements at this point.

Sewer Impact Fee Fund-Fund 418

The Sewer (Wastewater) Impact fee is collected and expended for the funding of improvement of and construction of citywide trunk lines, pumping stations and improvements to the wastewater treatment plant as a result of increased population, homes and businesses.

Sewer Impact Fee Schedule

Category	Basis	
Residential Rural	per unit	3,263.88
Residential Low Density	per unit	3,263.88
Residential Medium Density	per unit	2,810.56
Residential Medium High	per unit	2,266.58
Residential High	per unit	1,994.59
Accessory Dwelling Unit	per unit	1,205.07
Neighborhood Commercial	Per bldg sqft	1.09
Highway Commercial	Per bldg sqft	1.09
Central Business District	Per bldg sqft	1.09
Office	Per bldg sqft	1.23
Light Industrial	Per bldg sqft	1.12
Heavy Industrial	Per bldg sqft	1.18
Hotel	per room	1,452.73

Sewer Impact Fee Collection and Expenditure Schedule July 2016-June 2020

	Fiscal Year				
	2016	2017	2018	2019	2020
Beginning Fund balance	\$ (165,716)	\$ 81,561	\$ 341,668	\$ 386,174	\$ 548,343
Revenues					
Interest Earnings	760	597	1,188	2,146	1,852
Impact Fees	248,172	260,315	49,401	161,771	313,575
Other Revenue	-	-	0	-	
Total Revenues	\$ 248,932	\$ 260,912	\$ 50,589	\$ 163,917	\$ 315,427
Expenditures					
AB1600		500	5,762	1,447	-
Habitat Conservation	1,656				
Allocations		305	321	301	330
Total Expenditures	\$ 1,656	\$ 805	\$ 6,083	\$ 1,748	\$ 330
Revenues over(less than) expenditures	247,277	260,107	44,506	162,169	315,097
Fund Balance June 30	\$ 81,561	\$ 341,668	\$ 386,174	\$ 548,343	\$ 863,440

The City is currently installing the Sewer Influent Screen project, and while there is currently not sufficient funding to complete the project, it is being constructed in phases as funding is available.

Drainage Impact Fee-Fund 419

The Drainage Impact fee was adopted in January 21, 2014 for the collection and expenditure for the construction of Facilities or to reimburse the City for facilities constructed by the City with funds advanced by the City from other resources; or to reimburse developers who have been required or permitted to install facilities, which are oversized with supplemental size, length or capacity.

Drainage Impact Fee Schedule

Category	Basis	
Zone 1 Rural Residential	per acre	47,432.00
Zone 1 Low Density Residential	per acre	50,060.00
Zone 2 Low Density Residential	per acre	66,905.00
Zone 2 Medium Density Resident	per acre	80,414.00
Zone 2 Medium High Density Res	per acre	78,102.00
Zone 2 High Density Residential	per acre	78,653.00
Zone 2 Neighorhood Commerical	per acre	85,477.00
Zone 2 Heavy Industrial	per acre	75,888.00
Zone 2 Public/Quasi Public	per acre	62,727.00
Zone 3 Heavy Industiral	per acre	65,587.00
Zone 3 Light Industrial	per acre	67,720.00
Zone 4 Low Density Residential	per acre	32,597.00
Zone 4 Medium Density Resident	per acre	39,178.00
Zone 4 Medium High Density Res	per acre	38,052.00
Zone 4 High Density Residential	per acre	38,321.00
Zone 4 Neighorhood Commerical	per acre	41,645.00
Zone 5 Highway Service Commercial	per acre	41,186.00
Zone 5 Light Industrial	per acre	40,132.00
Zone 5a Low Density Residential	per acre	49,383.00
Zone 5a Planned Commerical	per acre	61,107.00
Zone 5b Low Density Residential	per acre	29,931.00

[see next page]

Drainage Impact Fee Collection and Expenditure Schedule July 2016-June 2020

	Fiscal Year				
	2016	2017	2018	2019	2020
Beginning Fund balance	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues					
Interest Earnings					887
Impact Fees					200,000
Other Revenue	-	-	0	-	
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ 200,887
Expenditures					
AB1600					-
Habitat Conservation Allocations					-
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues over(less than) expenditures	-	-	-	-	200,887
Fund Balance June 30	\$ -	\$ -	\$ -	\$ -	\$ 200,887

A new drainage study is currently underway to identify and set future fees for the development of projects required to provide the proper drainage as development occurs. Staff expects to bring the report and an update on fees to the City Council for approval during the 2020-2021 fiscal year. The City is continuing to collect fees but does not currently have sufficient funds to complete identified improvements.