

City of Hughson
For the Year Ending June 30, 2013
Summary
Report of Sources and Uses of
Development Impact Fees

| Fee Type | Fund # | Beginning Balance 7/1/2012 | Liability | Revenue | | | | Projects | Transfer Out | Ending Balance 6/30/2013 | |
|--------------------------------|--------|----------------------------|-----------|------------|----------------|--------------|-------------|----------------|------------------|--------------------------|---------|
| | | | | ARRA Grant | Fees | Interest | Transfer In | | | | |
| Storm Drain Fund | 10 | 110,879 | | | 65,448 | 381 | | | | 176,708 | |
| Community Enhancement Fund | 20 | 111,037 | | | 30,144 | | | 85,541 | | 55,640 | |
| Facility Development Fund | 41 | 1,532,758 | 88,018 | | 101,484 | 4,052 | | 154,064 | 1,522 | 1,570,726 | (3) |
| Public Facility Streets | 42 | (748,441) | | | 112,110 | | | | | (636,331) | (1) |
| Park In Lieu Fund | 54 | 366,200 | | | 18,844 | 930 | | | | 385,974 | |
| Parks Development Fund | 55 | 187,715 | | | 51,863 | 512 | | | | 240,090 | |
| Sewer Capital Improvement Fund | 62 | 2,301,299 | | | 14,142 | 2,325 | | | 1,388,619 | 929,147 | |
| Water Capital Improvement Fund | 81 | (1,493,837) | 897,886 | | 47,532 | | | | | (548,419) | (2) (3) |
| Totals | | 2,367,610 | | 0 | 441,567 | 8,200 | 0 | 239,605 | 1,390,141 | 2,173,535 | |

(1) The Public Facilities - Street Development Fund (41) has a negative balance of \$636,331 due to the Euclid Bridge, built back in 2006 and 2007 for more than \$1.3 million. This bridge was built with future developer impact fees. Shortly after, new home building plummeted. As a result of recent home construction, impact fees are reducing that deficit.

(2) The Water Developer Impact Fee participated in the Well 8 project, which was partially funded by a Grant. However, not all costs were covered. In addition, there was a payment exceeding \$600,000 for legal settlement - Water Tank. The deficit has been reduced to \$548,418. This year the report shows the payment for the Water Tank Bond obtained in 2005-06. Costs are shared with the Water Fund.

(3) Liability for Fund 81 is Debt Service - Water Tank Project Loan Liability for Fund 41 is Acct Payable bill.

City of Hughson
For the Year Ending June 30, 2010
Detail
Report of Uses of
Development Impact Fees

| | | Capital Improvements | |
|---|-----------|----------------------|---------|
| | Fund # | Cost | Percent |
| Storm Drain Fund | 10 | | |
| Valley Industrial Park-Reimbursement for taxes on Ruddy Court for Storm Basin. | | \$ 1,683 | 100% |
| Total | | \$ 1,683 | |
| Parks Development Fund | 55 | | |
| California Consulting for Prop 84 Grant Writing | | \$ 8,168 | 100% |
| Total | | \$ 8,168 | 100% |
| Sewer Capital Improvement Fund | 62 | | |
| Carollo Engineers-Engineering for Sewer System Improvements | | \$ 1,918 | 100% |
| Total | | \$ 1,918 | 100% |
| Water Capital Improvement Fund | 81 | | |
| Professional Services: Water Tank settlements, TID, Stanislaus Coop annual renewal. | | \$ 353,845 | 20% |
| Water Tank Interest Payments | | 49,834 | 3% |
| Well #8 Construction | | 1,338,834 | 77% |
| Total | | \$ 1,742,512 | 100% |
| Grand Total | | 1,754,281 | |

City of Hughson
For the Year Ending June 30, 2014
BUDGET PROJECTIONS
Report of Sources and Uses of Impact Fees

| Fee Type | Fund # | Beginning Balance 7/1/2013 | Revenue | Expenditures | Projected Ending Balance 6/30/2014 |
|--------------------------------|--------|----------------------------|----------------|----------------|------------------------------------|
| Storm Drain Fund | 10 | 176,708 | 98,590 | 14,100 | 261,198 |
| Community Enhancement Fund | 20 | 55,640 | 35,480 | 0 | 91,120 |
| Facility Development Fund | 41 | 1,570,726 | 114,750 | 462,000 | 1,223,476 |
| Public Facility Streets | 42 | (636,331) | 143,565 | 0 | (492,766) |
| Park In Lieu Fund | 54 | 385,974 | 70,885 | 0 | 456,859 |
| Parks Development Fund | 55 | 240,090 | 93,845 | 0 | 333,935 |
| Sewer Capital Improvement Fund | 62 | 929,147 | 1,500 | 0 | 930,647 |
| Water Capital Improvement Fund | 81 | (548,418) | 133,105 | 120,000 | (535,313) |
| Totals | | 2,173,536 | 691,720 | 596,100 | 2,269,156 |

Revenue - \$11,050 projected to be Interest, balance is Developer Fees

Expenses - \$496,100 Projects

- \$100,000 payment on Bond

PENDING PROJECTS

| | | |
|--------------------------------|----|--|
| Storm Drain Fund | 10 | Storm Drain Basin at 7th and Whitmore |
| Community Enhancement Fund | 20 | Various small projects |
| Facility Development Fund | 41 | City Hall and Corporation Yard |
| Park In Lieu Fund | 54 | 7th & Whitmore Park |
| Parks Development Fund | 55 | Euclid Park and 7th & Whitmore Park |
| Sewer Capital Improvement Fund | 62 | Whitmore Ave and Industrial Lift Station Improvement |