

**CITY OF ROCKLIN
ANNUAL COMPLIANCE REPORT FOR AB 1600
Oak Tree Mitigation Fee
Fiscal Year Ending June 30, 2017**

For purpose of compliance with Government Code Subsection 66006(b)(1), the following information regarding AB 1600 fees is presented:

(A) A brief description of the type of fee in the account or fund.

Oak Tree Mitigation Fee - The Oak Tree Mitigation Fee was created to address the decline of oak woodlands due to urbanization and to work to balance the benefits of preservation, and the cost thereof, against the social benefits of private property ownership and development.

(B) The amount of the fee.

<u>Description</u>	<u>Current Fee</u>
Removal of a 5 gallon oak tree	\$30
Removal of a 15 gallon oak tree	\$96
Removal per one inch of oak tree	\$96

(C) The beginning and ending balance of the account or fund. See statement below.

(D) The amount of the fees collected and the interest earned. See statement below.

Statement of Revenues, Expenditures and Changes in Fund Balance

	<u>FY 2017</u>
Revenues	
Oak Tree Mitigation Fees	\$ 131,034
Interest Earned	\$ 10,165
Total Revenues	\$ 141,199
Expenditures	
Indirect Cost Allocation	\$ 37,700
Facilities Maintenance	\$ 511
Salaries and Benefits	\$ 25,028
Program Supplies/Materials	\$ 15,343
Professional Services	\$ 26,254
Park Repair and Maintenance	\$ 29,428
Other Services	\$ 40,749
SCB/I-80 Landscaping	\$ 80,554
Fleet Capital	\$ 1,349
Total Expenditures	\$ 256,916
Revenues Over (Under) Expenditures	\$ (115,717)
Beginning Fund Balance as of 07/01/16	\$ 1,524,888
Ending Fund Balance as of 06/30/17	\$ 1,409,171

(E) An identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement, including the total percentage of the cost of the public improvement that was funded with fees.

Sierra College Boulevard/I-80 Landscaping Project			
Fund	Revenue Source	Expenditures for FY 2017	% of Expense
305	Oak Tree Mitigation Fees	\$80,554	27%
240	Streets Grants	\$218,912	72%
235	Landscaping and Lighting Maintenance 2	\$4,125	1%
Totals		\$303,591	100%

Fund 305- Oak Tree Mitigation Expenditure Summary FY 2017	
Expenditure	\$ Amount
Oak Tree Maintenance Expenses	\$176,362
Sierra College Boulevard/I-80 Landscaping Project	\$80,554
Total Expenditures	\$256,916

(F) An identification of an approximate date by which the construction of the public improvement will commence if the local agency determines that sufficient funds have been collected to complete financing on an incomplete public improvement, as identified in paragraph (2) of subdivision (a) of Section 66001, and the public improvement remains incomplete.

The purpose of this fund is to address the decline of oak woodlands and as such, oak tree maintenance and preservation is an ongoing project. As an example, funds are being used towards the purchase of the old golf course for the creation of the Sunset Whitney Recreation Area which has existing oak woodlands.

(G) A description of each interfund transfer or loan made from the account or fund, including the public improvement on which the transferred or loaned fees will be expended, and, in the case of an interfund loan, the date on which the loan will be repaid and the rate of interest that the account or fund will receive on the loan.

No interfund transfers or loans were made during the fiscal year utilizing these funds.

(H) The amount of refunds made pursuant to subdivision (e) Section 66001 and any allocation pursuant to subdivision (f) of Section 66001.

No refunds were made during the fiscal year.

Five-Year Findings for Oak Tree Mitigation Fee

Five-Year Revenue Test Using First In First Out Method ⁽¹⁾

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
Revenue Available:					
Current Fiscal Year	\$ 142,708	\$ 404,041	\$ 124,142	\$ 539,475	\$ 141,199
Prior FY (2-yr old funds)	\$ 4,003	\$ 142,708	\$ 404,041	\$ 124,142	\$ 539,475
Prior FY (3-yr old funds)	\$ 155,675	\$ 4,003	\$ 142,708	\$ 404,041	\$ 124,142
Prior FY (4-yr old funds)	\$ 23,488	\$ 155,675	\$ 4,003	\$ 142,708	\$ 404,041
Prior FY (5-yr old funds)	\$ 40,507	\$ 23,488	\$ 155,675	\$ 4,003	\$ 142,708
In excess of five prior fiscal years	\$ 947,134	\$ 860,612	\$ 783,143	\$ 310,519	\$ 57,606
Total Revenue Available	\$ 1,313,515	\$ 1,590,527	\$ 1,613,712	\$ 1,524,888	\$ 1,409,171

Notes:

(1) Any fund balance in excess of the prior five years' revenues must have findings in accordance with Government Code 66001(d)

Result: Five-Year Revenue test shows excess of prior five years' revenue.

For purpose of compliance with Government Code Subsection 66001(d), the following information regarding AB 1600 fees is presented:

For the fifth fiscal year following the first deposit into the account or fund, and every five years thereafter, the local agency shall make all of the following findings with respect to that portion of the account or fund remaining unexpended, whether committed or uncommitted:

(1) *Identify the purpose to which the fee is to be put.*

Oak Tree Mitigation Fee - The Oak Tree Mitigation Fee was created to address the decline of oak woodlands due to urbanization and work to balance the benefits of preservation, and the cost thereof, against the social benefits of private property ownership and development.

(2) *Demonstrate a reasonable relationship between the fee and the purpose for which it is charged*

As Oak Woodlands are threatened by new development, fees are charged for each oak tree removal, these Oak Tree Mitigation fees are then used for the planting, preservation and care of new/existing Oak Woodlands.

(3) Identify all sources and amounts of funding anticipated to complete financing in incomplete improvements

Sunset Whitney Recreation Area	
Sources of Revenue	Amounts
Rocklin PFA Lease Revenue Bonds	\$2,729,437
Community Park Fees	\$1,270,087
Oak Tree Mitigation Fees	\$1,940,288
Total Project Costs	\$5,939,812

(4) Designate the approximate dates on which the funding referred to in paragraph (3) is expected to be deposited into the appropriate account or fund

Funding is currently available.