



City of Hemet

Annual and Five Year Reports Development Impact Fees

**GOVERNMENT CODE SECTIONS 66006 AND 66001
ANNUAL AND FIVE YEAR REPORTS
FOR FISCAL YEARS 2011-12 THROUGH 2015-16**

January 17, 2017

TABLE OF CONTENTS

Section	Page
I. Introduction.....	1
II. Fiscal Year 2015-16 Annual Report.....	2
III. Fiscal Years 2011-12 through 2015-16 Five Year Report	17
APPENDICES.....	20-36
Appendix A-1: Law Enforcement Facilities Fee Account Summary of Transactions	
Appendix A-2: Fire Suppression Facilities Fee Account Summary of Transactions	
Appendix A-3: Road Facilities Fee Account Summary of Transactions	
Appendix A-4: Drainage Facilities Fee Account Summary of Transactions	
Appendix A-5: Parks and Recreation Facilities Fee/Valley Wide Facilities Fee Account Summary of Transactions	
Appendix A-6: General Facilities Fee Account Summary of Transactions	
Appendix A-7: Library Facilities Fee Account Summary of Transactions	
Appendix A-8: Public Meeting Facilities Fee Account Summary of Transactions	

I. INTRODUCTION

Sections 66001 and 66006 of the Government Code provide that the City of Hemet ("City") shall make available to the public certain information and adopt described findings relative to development impact fees ("Reportable Fees") collected pursuant to Section 66000 *et seq.* of the Government Code. The described information and findings relate to Reportable Fees received, expended or to be expended in connection with public facilities to accommodate new development if funded or partially funded with Reportable Fees. The Reportable Fees do not include mitigation payments, special tax proceeds, proceeds of bonds, or letters of credit to secure payment of Reportable Fees at a future date. Reportable Fees have not been levied, collected, or imposed for general revenue purposes.

The following Annual Report for fiscal year 2015-16 and Five-Year Report for fiscal years 2011-12 through 2015-16 include the information and proposed findings the City intends to review and adopt in accordance with Sections 66001 and 66006 of the Government Code.

II. FISCAL YEAR 2015-16 ANNUAL REPORT

In accordance with Government Code Section 66006(b)(1) and (2), the City hereby presents the following information for fiscal year 2015-16.

The Reportable Fees of the City for fiscal year 2015-16 consist of development impact fees for the following facilities:

- A. Law Enforcement Facilities
- B. Fire Suppression Facilities
- C. Road Facilities
- D. Drainage Facilities
- E. Parks and Recreation Facilities/Valley Wide Facilities
- F. General Facilities
- G. Library Facilities
- H. Public Meeting Facilities

The fees were originally adopted by Ordinance No. 1639 on January 23, 2001 (the “Ordinance”) which revised and renumbered the City Code, including Ordinance No. 1354 which established the fees. The dollar amount of the fees was adopted by resolution. The fee amounts were last updated by Resolution No. 3981 on January 23, 2006 for residential property and Resolution No. 3837 on July 26, 2004 for non-residential property. The Valley Wide Facilities Fee Fund was authorized on August 22, 2006, and allocated 16.3% of all new park impact fees. The Public Meeting Facilities Fee is no longer collected.

The most recent City of Hemet Development Impact Fee Nexus Study was prepared by TischlerBise, Fiscal, Economic and Planning Consultants, dated January 3, 2006. City Council adopted Resolution No. 3981, on January 23, 2006, which approved the Nexus Study methodology and amended Resolution No. 3837 as it related to Development Impact Fees for Residential Development Projects.

A. Law Enforcement Facilities

1. Description of the Type of Reportable Fees in the Account or Sub-account(s) of the City.

The Law Enforcement Facilities Fee finances law enforcement facilities, including law enforcement stations, vehicles and vehicle equipment, officer apparel and equipment, and communications and electronic equipment.

2. Amount of the Reportable Fees established by Ordinance No. 1639, adopted 1/23/2001. Resolution No. 3981, adopted 1/23/2006, established current fee amount for residential property. Resolution No. 3837, adopted 7/26/2004, established current fee amounts for non-residential property.

**Table A-1
Law Enforcement Facility Fee by Land Use**

Land Use	Fee Amount
Mobile Homes (Senior)	\$298.00 per unit
Single Family	\$471.00 per unit
Townhomes/Duplexes	\$357.00 per unit
Multi-Family	\$404.00 per unit
Commercial/Office	\$0.223 per bldg sq. ft.
Industrial/Manufacturing	\$0.013 per bldg sq. ft.

3. Beginning and Ending Balance of Account and Sub-Account(s).

Appendix A lists the beginning and ending balances for the Law Enforcement Facilities Fee Account for all fiscal years through fiscal year 2015-16.

4. Amount of the Reportable Fees Collected, Interest Earned, and GASB 31 Fair Market Value of Investments.

Appendix A shows the amount of Law Enforcement Facilities Fee collected, interest earned, and miscellaneous income during all fiscal years through 2015-16.

5. Identification of Each Improvement on Which Reportable Fees Were Expended and the Amount of the Expenditures on Each Improvement, Including the Total Percentage of the Cost of Each Project of the City that Was Funded with Reportable Fees.

**Table A-2
Fiscal Year 2015-16
Reportable Law Enforcement Facility Fee Expenditures**

Project	Amount	Percentage of Project Funded by Fees
Major Machinery & Equipment	\$835	100%
<i>Total</i>	\$835	<i>NA</i>

6. Identification of an Approximate Date by Which the Construction of Project(s) of the City will Commence if the City Determines that Sufficient Funds have been Collected to Complete Financing on an Incomplete Project of the City, as Identified in Paragraph (2) of Subdivision (A) of Section 66001, and the Project of the City Remains Incomplete.

The City has determined that it has or will obtain sufficient funds to finance the law enforcement facilities projects shown in Table 2 in Section III of this report.

7. Description of each Interfund Transfer or Loan Made from the Account or Sub-Account(s), Including Project(s) of the City on which the Transferred or Loaned Reportable 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 Sub-Account(s) will Receive on the Loan.

No transfers or loans were made from Law Enforcement Facilities Fee Account in fiscal year 2015-16.

8. The Amount of Refunds made or Revenues Allocated for Other Purposes if the Administrative Costs of Refunding Unexpended Revenues Exceed the Amount to be Refunded.

No refunds were made from the Law Enforcement Facilities Fee Account in fiscal year 2015-16.

B. Fire Suppression Facilities

1. Description of the Type of Reportable Fees in the Account or Sub-account(s) of the City.

The Fire Suppression Facilities Fee finances fire suppression facilities, including fire stations, response and prevention vehicles and equipment, and firefighter apparel and equipment.

2. Amount of the Reportable Fees established by Ordinance No. 1639, adopted 1/23/2001. Resolution No. 3981, adopted 1/23/2006, established current fee amount for residential property. Resolution No. 3837, adopted 7/26/2004, established current fee amounts for non-residential property.

**Table B-1
Fire Suppression Facility Fee by Land Use**

Land Use	Fee Amount
Mobile Homes (Senior)	\$354.00 per unit
Single Family	\$560.00 per unit
Townhomes/Duplexes	\$424.00 per unit
Multi-Family	\$480.00 per unit
Commercial/Office	\$0.240 per bldg sq. ft.
Industrial/Manufacturing	\$0.056 per bldg sq. ft.

3. Beginning and Ending Balance of Account and Sub-Account(s).

Appendix A-2 lists the beginning and ending balances for the Fire Suppression Facilities Fee Account for all fiscal years through fiscal year 2015-16.

4. Amount of the Reportable Fees Collected, Interest Earned, and GASB 31 Fair Market Value of investments.

Appendix A-2 shows the amount of Fire Suppression Facilities Fees collected, interest earned, and miscellaneous income during all fiscal years through 2015-16.

5. Identification of Each Improvement on Which Reportable Fees Were Expended and the Amount of the Expenditures on Each Improvement, Including the Total Percentage of the Cost of Each Project of the City that Was Funded with Reportable Fees.

Table B-2
Fiscal Year 2015-16
Reportable Fire Suppression Facility Fee Expenditures

Project	Amount	Percentage of Project Funded by Fees
Major Machinery and Equipment	\$45,603	100%
Traffic Signal Emitters – Fire Dept	\$2,943	100%
Site Improvements – Fire Station #5	\$25,261	100%
Administrative Expenses	\$2,221	100%
<i>Total</i>	<i>\$76,029</i>	<i>NA</i>

6. Identification of an Approximate Date by Which the Construction of Project(s) of the City will Commence if the City Determines that Sufficient Funds have been Collected to Complete Financing on an Incomplete Project of the City, as Identified in Paragraph (2) of Subdivision (A) of Section 66001, and the Project of the City Remains Incomplete.

The City determined that it has sufficient funds to finance the fire suppression facilities projects shown in Table 2 in Section III of this report.

7. Description of each Interfund Transfer or Loan Made from the Account or Sub-Account(s), Including Project(s) of the City on which the Transferred or Loaned Reportable 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 Sub-Account(s) will Receive on the Loan.

No transfers or loans were made from the Fire Suppression Facilities Fee Account in fiscal year 2015-16.

8. The Amount of Refunds made or Revenues Allocated for Other Purposes if the Administrative Costs of Refunding Unexpended Revenues Exceed the Amount to be Refunded.

No refunds were made from the Fire Suppression Facilities Fee Account in fiscal year 2015-16.

C. Road Facilities

1. Description of the Type of Reportable Fees in the Account or Sub-account(s) of the City.

The Road Facilities Fee finances highways, roads, bridges, and traffic signals.

2. Amount of the Reportable Fees established by Ordinance No. 1639, adopted 1/23/2001. Resolution No. 3981, adopted 1/23/2006, established current fee amount for residential property. Resolution No. 3837, adopted 7/26/2004, established current fee amounts for non-residential property.

Table C-1

Road Facility Fee by Land Use

Land Use	Fee Amount
Mobile Homes (Senior)	\$1,537.00 per unit
Single Family	\$2,948.00 per unit
Townhomes/Duplexes	\$1,805.00 per unit
Multi-Family	\$2,030.00 per unit
Commercial/Office	\$2.460 per bldg sq. ft.
Industrial/Manufacturing	\$0.414 per bldg sq. ft.

3. Beginning and Ending Balance of Account and Sub-Account(s).

Appendix A-3 lists the beginning and ending balances for the Road Facilities Fee Account for all fiscal years through fiscal year 2015-16.

4. Amount of the Reportable Fees Collected, Interest Earned, and GASB 31 Fair Market Value of Investments.

Appendix A-3 shows the amount of Road Facilities Fees collected, interest earned, and miscellaneous income during all fiscal years through 2015-16.

5. Identification of Each Improvement on Which Reportable Fees Were Expended and the Amount of the Expenditures on Each Improvement, Including the Total Percentage of the Cost of Each Project of the City that Was Funded with Reportable Fees.

Table C-2
Fiscal Year 2015-16
Reportable Road Facility Fee Expenditures

Project	Amount	Percentage of Project Funded by Fees
Citywide Traffic Signal Emitter Retrofit	\$169,381	100%
Gilbert Street Rehabilitation	\$19,943	100%
Cawston and Menlo Traffic Signal & Intersection Improvements	\$3,732	67.5%
Major Machinery and Equipment – Fire Dept Signal Emitters	\$2,068	100%
Pedestrian Pathway Connectivity and ADA Improvements	\$20,062	100%
Stetson Av Bridge Replacement	\$6,130	5%
Traffic Signal @ Warren and Esplanade	\$195	20%
Traffic Signal @ Warren and Auto Center Dr	\$9,883	100%
<i>Total</i>	<i>\$231,394</i>	<i>NA</i>

6. Identification of an Approximate Date by Which the Construction of Project(s) of the City will Commence if the City Determines that Sufficient Funds have been Collected to Complete Financing on an Incomplete Project of the City, as Identified in Paragraph (2) of Subdivision (A) of Section 66001, and the Project of the City Remains Incomplete.

The City has determined that it has or will obtain sufficient funds to finance the road facilities projects shown in Table 2 in Section III of this report.

7. Description of each Interfund Transfer or Loan Made from the Account or Sub-Account(s), Including Project(s) of the City on which the Transferred or Loaned Reportable 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 Sub-Account(s) will Receive on the Loan.

No transfers or loans were made from the Road Facilities Fee Account in fiscal year 2015-16.

The Amount of Refunds made or Revenues Allocated for Other Purposes if the Administrative Costs of Refunding Unexpended Revenues Exceed the Amount to be Refunded.

No refunds were made from the Road Facilities Fee Account for fiscal year 2015-16.

D. Drainage Facilities

1. Description of the Type of Reportable Fees in the Account or Sub-account(s) of the City.

The Drainage Facilities Fee finances street gutter facilities, inlets, and a pipeline network of storm drain lines which convey runoff to various smaller lines, creeks, aqueducts, and channels throughout the City.

2. Amount of the Reportable Fees established by Ordinance No. 1639, adopted 1/23/2001. Resolution No. 3981, adopted 1/23/2006, established current fee amount for residential property. Resolution No. 3837, adopted 7/26/2004, established current fee amounts for non-residential property.

**Table D-1
Drainage Facilities Fee by Land Use**

Land Use	Fee Amount
Mobile Homes (Senior)	\$1,147.00 per unit
Single Family	\$1,405.00 per unit
Townhomes/Duplexes	\$1,013.00 per unit
Multi-Family	\$474.00 per unit
Commercial/Office	\$0.402 per bldg sq. ft.
Industrial/Manufacturing	\$0.344 per bldg sq. ft.

3. Beginning and Ending Balance of Account and Sub-Account(s).

Appendix A-4 lists the beginning and ending balances for the Drainage Facilities Fee Account for all fiscal years through fiscal year 2015-16.

4. Amount of the Reportable Fees Collected, Interest Earned, and GASB 31 Fair Market Value of Investments.

Appendix A-4 shows the amount of Drainage Facilities Fees collected, interest earned, and miscellaneous income during all fiscal years through 2015-16.

5. Identification of Each Improvement on Which Reportable Fees Were Expended and the Amount of the Expenditures on Each Improvement, Including the Total

Percentage of the Cost of Each Project of the City that Was Funded with Reportable Fees.

**Table D-2
Fiscal Year 2015-16
Reportable Drainage Facilities Fee Expenditures**

Project	Amount	Percentage of Project Funded by Fees
Master Drainage Plan	\$71,491	100%
State St and Menlo Storm Drain Improvements	\$25,950	100%
<i>Total</i>	<i>\$97,441</i>	<i>NA</i>

6. Identification of an Approximate Date by Which the Construction of Project(s) of the City will Commence if the City Determines that Sufficient Funds have been Collected to Complete Financing on an Incomplete Project of the City, as Identified in Paragraph (2) of Subdivision (A) of Section 66001, and the Project of the City Remains Incomplete.

The City has determined that it has or will obtain sufficient funds to finance the drainage facilities projects shown in Table 2 in Section III of this report.

7. Description of each Interfund Transfer or Loan Made from the Account or Sub-Account(s), Including Project(s) of the City on which the Transferred or Loaned Reportable 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 Sub-Account(s) will Receive on the Loan.

No transfers or loans were made from the Drainage Facilities Fee Account in fiscal year 2015-16.

8. The Amount of Refunds made or Revenues Allocated for Other Purposes if the Administrative Costs of Refunding Unexpended Revenues Exceed the Amount to be Refunded.

No refunds were made from the Drainage Facilities Fee Account in fiscal year 2015-16.

E. Parks and Recreation Facilities/Valley Wide Facilities

1. Description of the Type of Reportable Fees in the Account or Sub-account(s) of the City.

The Parks and Recreation Facilities Fee finances parks and recreational facilities. The Valley Wide Facilities Fee finances improvements at Diamond Valley Lake Community Park, which is owned and operated by Valley Wide Recreation and

Park District. The Valley Wide Facilities Fee Fund was authorized on August 22, 2006, and allocated 16.3% of all new park impact fees.

- Amount of the Reportable Fees established by Ordinance No. 1639, adopted 1/23/2001. Resolution No. 3981, adopted 1/23/2006, established current fee amount for residential property. Resolution No. 3837, adopted 7/26/2004, established current fee amounts for non-residential property.

**Table E-1
Parks and Recreation Facilities Fee by Land Use**

Land Use	Fee Amount
Mobile Homes (Senior)	\$920.00 per unit
Single Family	\$1,453.00 per unit
Townhomes/Duplexes	\$1,101.00 per unit
Multi-Family	\$1,247.00 per unit

**Table E-2
Valley Wide Facilities Fee by Land Use**

Land Use	Fee Amount
Mobile Homes (Senior)	\$179.00 per unit
Single Family	\$283.00 per unit
Townhomes/Duplexes	\$214.00 per unit
Multi-Family	\$243.00 per unit

- Beginning and Ending Balance of Account and Sub-Account(s).

Appendix A-5 lists the beginning and ending balances for the Parks and Recreation Fee Account for all fiscal years through fiscal year 2015-16. Appendix A-5 lists the beginning and ending balances for the Valley Wide Fee Account for all fiscal years through fiscal year 2015-16.

- Amount of the Reportable Fees Collected, Interest Earned, and GASB 31 Fair Market Value of Investments.

Appendix A-5 shows the amount of Parks and Recreation Fees collected, interest earned, and miscellaneous income during all fiscal years through 2015-16. Appendix A-5 shows the amount of Valley Wide Fees collected, interest earned, and miscellaneous income during all fiscal years through 2015-16.

- Identification of Each Improvement on Which Reportable Fees Were Expended and the Amount of the Expenditures on Each Improvement, Including the Total

Percentage of the Cost of Each Project of the City that Was Funded with Reportable Fees.

**Table E-3
Fiscal Year 2015-16
Reportable Parks and Recreation Facilities Fee Expenditures**

Project	Amount	Percentage of Project Funded by Fees
Major Machinery and Equipment	\$37,836	100%
<i>Total</i>	<i>\$37,836</i>	<i>NA</i>

6. Identification of an Approximate Date by Which the Construction of Project(s) of the City will Commence if the City Determines that Sufficient Funds have been Collected to Complete Financing on an Incomplete Project of the City, as Identified in Paragraph (2) of Subdivision (A) of Section 66001, and the Project of the City Remains Incomplete.

The City has determined that it has or will obtain sufficient funds to finance the parks and recreation and Valley-Wide facilities projects shown in Table 2 in Section III of this report.

7. Description of each Interfund Transfer or Loan Made from the Account or Sub-Account(s), Including Project(s) of the City on which the Transferred or Loaned Reportable 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 Sub-Account(s) will Receive on the Loan.

No transfers or loans were made from the Parks and Recreation Fee Account or Valley-Wide Fee Account in fiscal year 2015-16.

8. The Amount of Refunds made or Revenues Allocated for Other Purposes if the Administrative Costs of Refunding Unexpended Revenues Exceed the Amount to be Refunded.

No refunds were made from the Parks and Recreation Fee Account or Valley-Wide Fee Account in fiscal year 2015-16.

F. General Facilities

1. Description of the Type of Reportable Fees in the Account or Sub-account(s) of the City.

The General Facilities Fee finances general office or work facilities and equipment used by City staff to undertake their daily duties.

2. Amount of the Reportable Fees established by Ordinance No. 1639, adopted 1/23/2001. Resolution No. 3981, adopted 1/23/2006, established current fee amount for residential property. Resolution No. 3837, adopted 7/26/2004, established current fee amounts for non-residential property.

**Table F-1
General Facilities Fee by Land Use**

Land Use	Fee Amount
Mobile Homes (Senior)	\$493.00 per unit
Single Family	\$780.00 per unit
Townhomes/Duplexes	\$591.00 per unit
Multi-Family	\$669.00 per unit
Commercial/Office	\$0.116 per bldg sq. ft.
Industrial/Manufacturing	\$0.116 per bldg sq. ft.

3. Beginning and Ending Balance of Account and Sub-Account(s).

Appendix A-6 lists the beginning and ending balances for the General Facilities Fee Account for all fiscal years through fiscal year 2015-16.

4. Amount of the Reportable Fees Collected, Interest Earned, and GASB 31 Fair Market Value of Investments.

Appendix A-6 shows the amount of General Facilities Fees collected, interest earned, and miscellaneous income during all fiscal years through 2015-16.

5. Identification of Each Improvement on Which Reportable Fees Were Expended and the Amount of the Expenditures on Each Improvement, Including the Total Percentage of the Cost of Each Project of the City that Was Funded with Reportable Fees.

**Table F-2
Fiscal Year 2015-16
Reportable General Facilities Fee Expenditures**

Project	Amount	Percentage of Project Funded by Fees
Other Improvements	\$43,292	100%
Capital Improvements	\$4,600	100%
<i>Total</i>	\$47,892	NA

6. Identification of an Approximate Date by Which the Construction of Project(s) of the City will Commence if the City Determines that Sufficient Funds have been Collected to Complete Financing on an Incomplete Project of the City, as Identified in Paragraph (2) of Subdivision (A) of Section 66001, and the Project of the City Remains Incomplete.

The City has determined that it has or will obtain sufficient funds to finance the general facilities projects shown in Table 2 in Section III of this report.

7. Description of each Interfund Transfer or Loan Made from the Account or Sub-Account(s), Including Project(s) of the City on which the Transferred or Loaned Reportable 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 Sub-Account(s) will Receive on the Loan.

No transfers or loans were made from the General Facilities Fee Account in fiscal year 2015-16.

8. The Amount of Refunds made or Revenues Allocated for Other Purposes if the Administrative Costs of Refunding Unexpended Revenues Exceed the Amount to be Refunded.

No refunds were made from the General Facilities Fee Account in fiscal year 2015-16.

G. Library Facilities

1. Description of the Type of Reportable Fees in the Account or Sub-account(s) of the City.

The Library Facilities Fee finances library facilities.

2. Amount of the Reportable Fees established by Ordinance No. 1639, adopted 1/23/2001. Resolution No. 3981, adopted 1/23/2006, established current fee amount for residential property. Resolution No. 3837, adopted 7/26/2004, established current fee amounts for non-residential property.

**Table G-1
Library Facilities Fee by Land Use**

Land Use	Fee Amount
Mobile Homes (Senior)	\$465.00 per unit
Single Family	\$735.00 per unit
Townhomes/Duplexes	\$557.00 per unit
Multi-Family	\$631.00 per unit

3. Beginning and Ending Balance of Account and Sub-Account(s).

Appendix A-7 lists the beginning and ending balances for the Library Facilities Fee Account for all fiscal years through fiscal year 2015-16.

4. Amount of the Reportable Fees Collected, Interest Earned, and GASB 31 Fair Market Value of Investments.

Appendix A-7 shows the amount of Library Facilities Fees collected, interest earned, and miscellaneous income during all fiscal years through 2015-16.

5. Identification of Each Improvement on Which Reportable Fees Were Expended and the Amount of the Expenditures on Each Improvement, Including the Total Percentage of the Cost of Each Project of the City that Was Funded with Reportable Fees.

Table G-2
Fiscal Year 2015-16 Reportable Library Facilities Fee Expenditures

Project	Amount	Percentage of Project Funded by Fees
Capital outlay for books, audio visual materials, databases for patron use	\$118,539	100%
Capital outlay for computers and library software systems for patron use	\$70,256	100%
<i>Total</i>	<i>\$188,795</i>	<i>NA</i>

6. Identification of an Approximate Date by Which the Construction of Project(s) of the City will Commence if the City Determines that Sufficient Funds have been Collected to Complete Financing on an Incomplete Project of the City, as Identified in Paragraph (2) of Subdivision (A) of Section 66001, and the Project of the City Remains Incomplete.

The City has determined that it has or will obtain sufficient funds to finance the library facilities projects shown in Table 2 in Section III of this report.

7. Description of each Interfund Transfer or Loan Made from the Account or Sub-Account(s), Including Project(s) of the City on which the Transferred or Loaned Reportable 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 Sub-Account(s) will Receive on the Loan.

No transfers or loans were made from the Library Facilities Fee Account in fiscal year 2015-16.

8. The Amount of Refunds made or Revenues Allocated for Other Purposes if the Administrative Costs of Refunding Unexpended Revenues Exceed the Amount to be Refunded.

No refunds were made from the Library Facilities Fee Account in fiscal year 2015-16.

H. Public Meeting Facilities

1. Description of the Type of Reportable Fees in the Account or Sub-account(s) of the City.

The Public Meeting Facilities Fee finances community centers and public buildings available for community use. This category of buildings differs from general facilities, which are facilities used by the City staff to undertake their municipal service duties.

2. Amount of the Reportable Fees.

The City stopped collecting the Public Meeting Facilities Fee as of August 2007.

3. Beginning and Ending Balance of Account and Sub-Account(s).

Appendix A-8 lists the beginning and ending balances for the Public Meeting Facilities Fee Account for all fiscal years through fiscal year 2015-16.

4. Amount of the Reportable Fees Collected and Interest Earned.

Appendix A-8 shows the amount of Public Meeting Facilities Fees collected, interest earned, and miscellaneous income during all fiscal years through 2015-16.

5. Identification of Each Improvement on Which Reportable Fees Were Expended and the Amount of the Expenditures on Each Improvement, Including the Total Percentage of the Cost of Each Project of the City that Was Funded with Reportable Fees.

The City had no active construction during fiscal year 2015-16 for this fee.

6. Identification of an Approximate Date by Which the Construction of Project(s) of the City will Commence if the City Determines that Sufficient Funds have been Collected to Complete Financing on an Incomplete Project of the City, as Identified in Paragraph (2) of Subdivision (A) of Section 66001, and the Project of the City Remains Incomplete.

The City has determined that it has sufficient funds to finance the public meeting facilities projects shown in Table 2 in Section III of this report.

7. Description of each Interfund Transfer or Loan Made from the Account or Sub-Account(s), Including Project(s) of the City on which the Transferred or Loaned Reportable 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 Sub-Account(s) will Receive on the Loan.

No transfers or loans were made from the Public Meeting Facilities Fee Account in fiscal year 2015-16.

8. The Amount of Refunds made or Revenues Allocated for Other Purposes if the Administrative Costs of Refunding Unexpended Revenues Exceed the Amount to be Refunded.

No refunds were made from the Public Meeting Facilities Fee Account in fiscal year 2015-16.

III. FISCAL YEAR 2015-16 FIVE YEAR REPORT

In accordance with Government Code Section 66001, the City provides the following information with respect to that portion of the account or sub-account(s) remaining unexpended, whether committed or uncommitted:

A. Identification of the Purpose to which the Reportable Fees are to be Put

The purpose of the Reportable Fees imposed and collected on new development within the City during fiscal year 2015-16 was to fund the additional general facilities, public facilities, drainage facilities, park and recreation facilities, and library facilities needed to serve new development within the City.

B. Demonstration of a Reasonable Relationship Between the Reportable Fees and the Purposes for which they are Charged

The most recent City of Hemet Development Impact Fee Nexus Study was prepared by TischlerBise, Fiscal, Economic and Planning Consultants, dated January 3, 2006. City Council adopted Resolution No. 3981, on January 23, 2006, which approved the Nexus Study methodology and amended Resolution No. 3837 as it related to Development Impact Fees for Residential Development Projects.

This 2006 Nexus Study methodology illustrated the roughly proportional, reasonable relationship between the new development upon which the Reportable Fees are charged and the need for the additional general facilities, public facilities, drainage facilities, park and recreation facilities, and library facilities by reason of the fact that additional residents and employees will be generated by additional development within the City and the City does not have capacity in its existing general facilities, public facilities, drainage facilities, park and recreation facilities, and library facilities to accommodate these new residents and employees. Furthermore, the Reportable Fees charged on new development will be used to fund additional general facilities, public facilities, drainage facilities, park and recreation facilities, and library facilities which will be used to serve the residents and employees generated from new development.

C. Identification of All Sources and Amounts of Funding Anticipated to Complete Financing of the General Facilities, Public Facilities, Drainage Facilities, Park and Recreation Facilities, and Library Facilities the City has Identified in the City's Reports

Table 1 on the following page is a summary of the amount of fees on hand for each fund as of June 30, 2016, as well as the costs of the pending general facility, public facility, drainage facility, park and recreation facility, and library facility projects currently identified by the City as shown in further detail in Table 2. As indicated in the table below, the current fee balances are needed to complete the pending projects.

**Table 1
Fees on Hand for Each Fund as of June 30, 2016**

Fund	Fees on hand as of 6/30/2016	Costs of future projects as shown in Table 2
Law Enforcement Facilities	\$42,671	\$111,962
Fire Suppression Facilities	\$396,051	\$242,373
Road Facilities	\$4,064,471	\$8,340,058
Drainage Facilities	\$3,387,925	\$10,023,106
Parks and Recreation Facilities	\$1,483,291	\$1,575,000
Valley Wide Facilities	\$128,188	\$150,000
General Facilities	\$1,781,387	\$2,600,000
Library Facilities	\$1,150,528	\$1,850,000
Public Meeting Facilities	\$551,614	\$555,000
<i>Total</i>	<i>\$12,986,126</i>	<i>\$25,447,499</i>

D. Identification of the Approximate Dates on Which the Funding Referred to in Section III.C is Expected to be Deposited into the Appropriate Account or Fund

Table 2 on the following page lists the approximate dates on which the funds are expected to be available for the General Facility, Public Facility, Drainage Facility, Park and Recreation Facility, and Library Facility projects presently identified by the City.

Table 2

Proposed Funding Sources				Description of Funding Sources		
Fee / Project	Reportable Fees	Other Sources of Funds	Total	Reportable Fees	Other Sources of Funds	Timeframe
Law Enforcement Facilities						
Server migration/upgrades-Comtronix	\$ 82,825	\$ -	\$ 82,825	On Deposit with City and Future Fee Collections	None	2015 to 2018
Capital Imp-Evidence Bldg - Design Phase	\$ 29,137	\$ -	\$ 29,137	On Deposit with City and Future Fee Collections	None	2015 to 2016
Subtotal	\$ 111,962	\$ -	\$ 111,962			
Fire Suppression Facilities						
Misc tools, fire fighting equipment	\$ 27,373	\$ -	\$ 27,373	On Deposit with City and Future Fee Collections	None	2015 to 2016
Fire Station #5 - Building Improvements for Public	\$ 175,000	\$ -	\$ 175,000	On Deposit with City and Future Fee Collections	None	2015 to 2018
Electronic Patient Care Reporting Tablets (EPCR)						
Upgrade per County-Mandated Program for Patient Documentation	\$ 40,000	\$ -	\$ 40,000	On Deposit with City and Future Fee Collections	None	2015 to 2017
Subtotal	\$ 242,373	\$ -	\$ 242,373			
Road Facilities						
Signal @ Warren & Esplanade	\$ 413,500	\$ 575,000	\$ 988,500	On Deposit with City and Future Fee Collections	Soboba Tribal Grant; Riverside County	2014 to 2018
2016/17 Sidewalk and ADA Improvement	\$ 140,608	\$ 111,950	\$ 252,558	On Deposit with City and Future Fee Collections	CDBG	2016 to 2017
State Street Multi Use Path	\$ 774,000	\$ -	\$ 774,000	On Deposit with City and Future Fee Collections	Possible Grant Source	2015 to 2020
State Street Improvements - Florida to Johnston	\$ 1,240,000	\$ -	\$ 1,240,000	On Deposit with City and Future Fee Collections	None	2016 to 2017
Menlo Widening Project	\$ 1,000,000	\$ -	\$ 1,000,000	On Deposit with City and Future Fee Collections	None	2016 to 2017
Carmalita Parking Improvement 2	\$ 80,000	\$ -	\$ 80,000	On Deposit with City and Future Fee Collections	None	2016 to 2017
Citywide Pavement Rehabilitation	\$ 1,750,000	\$ -	\$ 1,750,000	On Deposit with City and Future Fee Collections	None	2016 to 2017
Juanita St Improvements	\$ 450,000	\$ -	\$ 450,000	On Deposit with City and Future Fee Collections	None	2016 to 2017
Stets on Ave Bridge Replacement	\$ 50,000	\$ 955,000	\$ 1,005,000	On Deposit with City and Future Fee Collections	HBRRP Grant (Federal)	2015 to 2019
SCE - LED Streetlight Transition	\$ 500,000	\$ -	\$ 500,000	On Deposit with City and Future Fee Collections	None	2016 to 2017
Warren & Auto Traffic Signal	\$ 300,000	\$ -	\$ 300,000	On Deposit with City and Future Fee Collections	None	2015 to 2017
Subtotal	\$ 6,698,108	\$ 1,641,950	\$ 8,340,058			
Drainage Facilities						
Cactus Valley Channel	\$ 1,161,081	\$ -	\$ 1,161,081	On Deposit with City and Future Fee Collections	None	2018 to 2020
Avery Canyon	\$ 2,050,776	\$ -	\$ 2,050,776	On Deposit with City and Future Fee Collections	None	2019 to 2020
Pepper Creek	\$ 4,985,758	\$ -	\$ 4,985,758	On Deposit with City and Future Fee Collections	None	2019 to 2020
Menlo Avenue	\$ 1,459,886	\$ -	\$ 1,459,886	On Deposit with City and Future Fee Collections	None	2018 to 2019
Menlo/Cawston	\$ 365,605	\$ -	\$ 365,605	On Deposit with City and Future Fee Collections	None	2018 to 2019
Subtotal	\$ 10,023,106	\$ -	\$ 10,023,106			
Parks & Recreation Facilities						
Skate Park	\$ 400,000	\$ -	\$ 400,000	On Deposit with City and Future Fee Collections	None	2017 to 2019
City-wide Park Master Plan	\$ 300,000	\$ -	\$ 300,000	On Deposit with City and Future Fee Collections	None	2016 to 2017
Salt Creek Trail Project	\$ 500,000	\$ -	\$ 500,000	On Deposit with City and Future Fee Collections	None	2016 to 2019
Splash Park	\$ 200,000	\$ -	\$ 200,000	On Deposit with City and Future Fee Collections	None	2017 to 2019
Handi-capable Park Play Area	\$ 175,000	\$ -	\$ 175,000	On Deposit with City and Future Fee Collections	None	2017 to 2019
Subtotal	\$ 1,575,000	\$ -	\$ 1,575,000			
Valley Wide Development Park						
Park expansion in coordination with Valley Wide Recreation & Parks - proposed Park Master Plan land purchase and facilities - City portion	\$ 150,000	\$ -	\$ 150,000	On Deposit with City and Future Fee Collections	None	2017 to 2020
Subtotal	\$ 150,000	\$ -	\$ 150,000			
General Facilities						
Street lights replacement	\$ 150,000	\$ -	\$ 150,000	On Deposit with City and Future Fee Collections	None	2016 to 2019
ADA Compliance Improvements	\$ 500,000	\$ -	\$ 500,000	On Deposit with City and Future Fee Collections	None	2015 to 2017
ERP upgrades	\$ 1,000,000	\$ -	\$ 1,000,000	On Deposit with City and Future Fee Collections	None	2016 to 2020
Municipal Building Updates and Expansion	\$ 500,000	\$ -	\$ 500,000			
Municipal Building Energy Management System Update	\$ 450,000	\$ -	\$ 450,000	On Deposit with City and Future Fee Collections	None	2016 to 2019
Subtotal	\$ 2,600,000	\$ -	\$ 2,100,000			
Library Facilities						
Capital outlay for books, audio visual materials, databases for patron use	\$ 350,000	\$ -	\$ 350,000	On Deposit with City and Future Fee Collections	None	2015 to 2016
Solar parking covers	\$ 400,000	\$ -	\$ 400,000	On Deposit with City and Future Fee Collections	None	2015 to 2016
Energy upgrades: Chillers, Energy Management System	\$ 650,000	\$ -	\$ 650,000	On Deposit with City and Future Fee Collections	None	2015 to 2018
Generator	\$ 200,000	\$ -	\$ 200,000	On Deposit with City and Future Fee Collections	None	2016 to 2020
Exterior book vending device	\$ 200,000	\$ -	\$ 200,000	On Deposit with City and Future Fee Collections	None	2015 to 2016
Early Learning Center	\$ 50,000	\$ -	\$ 50,000	On Deposit with City and Future Fee Collections	None	2015 to 2016
Subtotal	\$ 1,850,000	\$ -	\$ 1,850,000			
Public Meeting Facilities						
Expansion for Library Program space	\$ 300,000	\$ -	\$ 300,000	On Deposit with City and Future Fee Collections	None	2016 to 2017
Library Second Floor Energy Enhancement Construction / Expansion/ Reconfigure Lighting, Audio/Visual, HVAC ducting	\$ 255,000	\$ -	\$ 255,000	On Deposit with City and Future Fee Collections	None	2015 to 2017
Subtotal	\$ 555,000	\$ -	\$ 555,000			

APPENDIX A-1

**Law Enforcement Facilities
Fee Account Summary**

All Fiscal Years through 2015-2016

Law Enforcement Facilities Account								
Fiscal Year	Beg Bal	DIF fees	Interest Income	GASB 31 FMV	Transfers In	AB 1600 Expenses	Transfers Out	End Bal
Prior Years Bal Fwd	\$ -	\$ 629,076	\$ 77,107		\$ 7,079	\$ 713,262	\$ -	\$ -
2002-03	-	119,605	3,310		-	122,915	-	-
2003-04	-	312,062	2,746		-	314,808	-	-
2004-05	-	259,942	7,671		-	267,613	-	0
2005-06	0	442,420	10,330		-	452,750	-	0
2006-07	0	174,609	9,624		54,017	53,868	-	184,382
2007-08	184,382	142,816	8,982		-	-	-	336,180
2008-09	336,180	89,517	6,816		-	41,622	453	390,438
2009-10	390,438	133,675	4,393		-	62,341	-	466,165
2010-11	466,165	36,905	3,982		-	3,612	-	503,440
2011-12	503,440	35,008	4,221		-	10,712	-	531,957
2012-13	531,957	54,830	3,789		-	141,450	-	449,128
2013-14	449,128	68,279	3,798		-	29,644	-	491,561
2014-15	491,561	61,244	2,849		-	550,177	-	5,477
2015-16	5,477	37,828	200	-	-	835	-	42,670
Aging of Funds Held								
Fiscal Year	Current Year Funds	1 Yr Old Funds	2 Yr Old Funds	3 Yr Old Funds	4 Yr Old Funds	5 Yr Old Funds	Total Funds Held	
2016	38,028	4,642	-	-	-	-	42,670	

APPENDIX A-2

**Fire Suppression Facilities
Fee Account Summary**

All Fiscal Years through 2015-2016

APPENDIX A-3

**Road Facilities
Fee Account Summary**

All Fiscal Years through 2015-2016

Road Facilities Account								
Fiscal Year	Beg Bal	DIF fees	Interest Income	GASB 31 FMV	Transfers In	AB 1600 Expenses	Transfers Out	End Bal
Prior Years Bal Fwd	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2002-03	-	440,617	27,789	-	2,006,993	2,475,400	-	-
2003-04	-	1,634,055	37,476	-	159,136	1,830,667	-	-
2004-05	-	1,261,172	55,865	-	-	1,317,037	-	-
2005-06	-	2,133,646	39,065	-	730,375	2,903,087	-	-
2006-07	-	1,173,132	105,367	-	935,181	1,884,140	329,540	-
2007-08	-	960,667	72,201	-	2,201,965	1,068,303	160,354	2,006,175
2008-09	2,006,175	587,731	65,025	-	2,556,049	1,397,788	284,127	3,533,065
2009-10	3,533,065	2,207,609	52,130	-	526,757	499,658	-	5,819,903
2010-11	5,819,903	410,465	35,246	-	1,428,743	1,391,916	229,192	6,073,249
2011-12	6,073,249	199,894	64,125	-	714,651	3,175,486	-	3,876,433
2012-13	3,876,433	380,113	8,603	-	39,914	251,954	-	4,053,110
2013-14	4,053,110	433,811	39,382	-	-	1,080,169	-	3,446,134
2014-15	3,446,134	352,613	28,692	-	346,184	880,883	69,411	3,223,329
2015-16	3,223,329	241,066	26,872	48,063	756,534	231,394	-	4,016,407
Aging of Funds Held								
Fiscal Year	Current Year Funds	1 Yr Old Funds	2 Yr Old Funds	3 Yr Old Funds	4 Yr Old Funds	5 Yr Old Funds	Total Funds Held	
2016	1,072,535	727,489	473,193	428,631	978,670	335,889	4,016,407	

APPENDIX A-4

**Drainage Facilities
Fee Account Summary**

All Fiscal Years through 2015-2016

Drainage Facilities Account								
Fiscal Year	Beg Bal	DIF fees	Interest Income	GASB 31 FMV	Transfers In	AB 1600 Expenses	Transfers Out	End Bal
Prior Years Bal Fwd	\$ (552,851)	\$ 3,552,591	\$ 743,020	\$ -	\$ 656,607	\$ 4,846,378	\$ -	\$ (447,010)
2002-03	(447,010)	404,018	28,688		14,305	1,049,514	-	(1,049,513)
2003-04	(1,049,513)	1,275,005	41,122		78,839	345,452	-	0
2004-05	0	651,500	71,313		-	315,699		407,115
2005-06	407,115	1,753,566	30,754		207,414	-	-	2,398,849
2006-07	2,398,849	753,818	132,347		350,486	-	-	3,635,500
2007-08	3,635,500	536,540	191,413		409,782	-		4,773,236
2008-09	4,773,236	312,616	103,516		-	359,670		4,829,698
2009-10	4,829,698	410,138	44,868		-	754,621	-	4,530,083
2010-11	4,530,083	21,442	23,766		-	577,960	-	3,997,331
2011-12	3,997,331	89,661	38,003		-	175,177	1,186,659	2,763,159
2012-13	2,763,159	210,716	4,828		-	(62)	-	2,978,765
2013-14	2,978,765	267,485	24,368		-	113,949	-	3,156,670
2014-15	3,156,670	244,395	22,463		-	147,981	-	3,275,547
2015-16	3,275,547	152,533	20,533	36,753	-	97,441	-	3,387,925
Aging of Funds Held								
Fiscal Year	Current Year Funds	1 Yr Old Funds	2 Yr Old Funds	3 Yr Old Funds	4 Yr Old Funds	5 Yr Old Funds	Total Funds Held	
2016	209,819	266,858	291,853	215,544	127,664	2,276,187	3,387,925	

APPENDIX A-5

**Parks and Recreation Facilities
Valley Wide Facilities
Fee Account Summary**

All Fiscal Years through 2015-2016

Park and Recreation Facilities Account								
Fiscal Year	Beg Bal	DIF fees	Interest Income	GASB FMV	Transfers In	AB 1600 Expenses	Transfers Out	End Bal
Prior Years								
Bal Fwd	\$ 117,787	\$ 2,160,449	\$ 316,874		\$ 558,391	\$ 3,153,501	\$ -	\$ -
2002-03	-	192,621	11,377		-	203,998	-	-
2003-04	-	405,982	15,561		-	421,543	-	-
2004-05	-	365,286	27,542		387,477	780,305	-	-
2005-06	-	786,155	12,180		47,678	846,013	-	-
2006-07	-	340,832	45,634		24,456	136,365	-	274,558
2007-08	274,558	347,924	42,354		164,780	-	-	829,616
2008-09	829,616	253,180	18,365		240,010	203,752	-	1,137,419
2009-10	1,137,419	307,778	11,288		-	382,703	-	1,073,782
2010-11	1,073,782	108,975	6,215		-	269,910	-	919,062
2011-12	919,062	108,000	7,414		-	126,187	-	908,289
2012-13	908,289	136,582	6,805		-	976	-	1,050,700
2013-14	1,050,700	167,095	10,256		-	682	-	1,227,370
2014-15	1,227,370	170,001	10,326		-	4,099	-	1,403,598
2015-16	1,403,598	93,644	8,754	15,131	-	37,836	-	1,483,291

Aging of Funds Held

Fiscal Year	Current Year Funds	1 Yr Old Funds	2 Yr Old Funds	3 Yr Old Funds	4 Yr Old Funds	5 Yr Old Funds	Total Funds Held
2015	117,529	180,327	177,352	143,387	115,414	749,282	1,483,291

Valley Wide Facilities Account

Fiscal Year	Beg Bal	DIF fees	Interest Income	GASB FMV	Transfers In	AB 1600 Expenses	Transfers Out	End Bal
Prior Years								
Bal Fwd	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
2002-03	-	-	-		-	-	-	-
2003-04	-	-	-		-	-	-	-
2004-05	-	-	-		-	-	-	-
2005-06	-	-	-		-	-	-	-
2006-07	-	42,005	507		-	-	-	42,512
2007-08	42,512	63,711	2,602		-	-	-	108,825
2008-09	108,825	49,451	2,581		-	-	-	160,857
2009-10	160,857	59,660	1,868		-	-	-	222,385
2010-11	222,385	21,225	1,928		-	-	-	245,538
2011-12	245,538	21,040	2,085		-	-	-	268,663
2012-13	268,663	26,602	1,970		-	-	-	297,235
2013-14	297,235	32,545	1,747		-	-	130,000	201,527
2014-15	201,527	33,111	1,325		-	305	130,000	105,658
2015-16	105,658	18,237	1,346	2,947	-	-	-	128,188

Aging of Funds Held

Fiscal Year	Current Year Funds	1 Yr Old Funds	2 Yr Old Funds	3 Yr Old Funds	4 Yr Old Funds	5 Yr Old Funds	Total Funds Held
2016	22,530	34,436	34,292	28,572	8,358	-	128,188

APPENDIX A-6

**General Facilities
Fee Account Summary**

All Fiscal Years through 2015-2016

General Facilities Account								
Fiscal Year	Beg Bal	DIF fees	Interest Income	GASB 31 FMV	Transfers In	AB 1600 Expenses	Transfers Out	End Bal
Prior Years Bal Fwd	\$ -	\$ 1,555,931	\$ 187,890	\$ -	\$ 201,727	\$ 1,883,320	\$ 62,228	\$ -
2002-03	-	254,602	5,735	-	-	245,777	14,559	-
2003-04	-	497,945	11,200	-	-	493,809	15,336	-
2004-05	-	462,616	25,139	-	-	472,031	15,724	-
2005-06	-	833,009	15,020	-	-	457,214	16,500	374,315
2006-07	374,315	264,621	31,403	-	54,097	-	17,665	706,772
2007-08	706,772	218,551	27,152	-	24,845	-	-	977,320
2008-09	977,320	162,335	23,976	-	-	89,922	-	1,073,709
2009-10	1,073,709	211,405	12,162	-	-	1,559	-	1,295,717
2010-11	1,295,717	86,262	8,367	-	-	3,612	-	1,386,734
2011-12	1,386,734	75,525	15,585	-	-	-	-	1,477,844
2012-13	1,477,844	78,811	2,914	-	-	-	-	1,559,569
2013-14	1,559,569	99,717	14,432	-	-	44,589	-	1,629,128
2014-15	1,629,128	97,127	13,115	-	-	4,984	-	1,734,386
2015-16	1,734,386	60,872	12,194	21,826	-	47,892	-	1,781,386
Aging of Funds Held								
Fiscal Year	Current Year Funds	1 Yr Old Funds	2 Yr Old Funds	3 Yr Old Funds	4 Yr Old Funds	5 Yr Old Funds	Total Funds Held	
2016	94,892	110,242	114,149	81,725	91,110	1,289,269	1,781,387	

APPENDIX A-7

**Library Facilities
Fee Account Summary**

All Fiscal Years through 2015-2016

Library Facilities Account								
Fiscal Year	Beg Bal	DIF fees	Interest Income	GASB FMV	Transfers In	AB 1600 Expenses	Transfers Out	End Bal
Prior Years Bal Fwd	\$ -	\$ 739,483	\$ 85,821		\$ 9,803	\$ 835,108	\$ -	\$ -
2002-03	-	151,088	6,061		-	157,149	-	-
2003-04	-	312,621	9,638		-	322,259	-	-
2004-05	-	384,837	19,132		-	275,434	-	128,535
2005-06	128,535	745,247	14,527		-	-	-	888,309
2006-07	888,309	227,939	63,069		-	-	-	1,179,317
2007-08	1,179,317	184,617	58,152		-	-	-	1,422,086
2008-09	1,422,086	128,128	33,557		-	143,417	-	1,440,354
2009-10	1,440,354	204,940	14,992		-	255,936	-	1,404,350
2010-11	1,404,350	167,567	8,583		-	225,509	-	1,354,991
2011-12	1,354,991	54,640	14,431		-	123,072	-	1,300,990
2012-13	1,300,990	69,090	2,477		-	88,503	-	1,284,054
2013-14	1,284,054	88,200	11,508		-	91,275	-	1,292,487
2014-15	1,292,487	89,670	10,057		-	132,975	-	1,259,239
2015-16	1,259,239	56,595	8,419	15,070	-	188,795	-	1,150,528
Aging of Funds Held								
Fiscal Year	Current Year Funds	1 Yr Old Funds	2 Yr Old Funds	3 Yr Old Funds	4 Yr Old Funds	5 Yr Old Funds	Total Funds Held	
2016	80,084	99,727	99,708	71,567	69,071	730,371	1,150,528	

APPENDIX A-8

**Public Meeting Facilities
Fee Account Summary**

All Fiscal Years through 2015-2016

Public Meeting Facilities Account								
Fiscal Year	Beg Bal	DIF fees	Interest Income	GASB 31 FMV	Transfers In	AB 1600 Expenses	Transfers Out	End Bal
Prior Years Bal Fwd	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2002-03	-	5,013	-	-	-	5,013	-	-
2003-04	-	101,108	808	-	-	3,987	-	97,929
2004-05	97,929	125,616	3,605	-	-	-	-	227,150
2005-06	227,150	235,724	10,058	-	-	-	-	472,932
2006-07	472,932	37,407	17,728	-	-	-	-	528,067
2007-08	528,067	1,240	16,413	-	-	-	-	545,720
2008-09	545,720	-	10,563	-	-	-	-	556,283
2009-10	556,283	-	5,271	-	-	-	-	561,554
2010-11	561,554	-	4,566	-	-	-	-	566,120
2011-12	566,120	-	4,579	-	-	-	-	570,699
2012-13	570,699	-	4,006	-	-	-	-	574,705
2013-14	574,705	-	4,607	-	-	-	-	579,312
2014-15	579,312	-	6,000	-	-	1,383	36,100	547,829
2015-16	547,829	-	3,785	-	-	-	-	551,614
Aging of Funds Held								
Fiscal Year	Current Year Funds	1 Yr Old Funds	2 Yr Old Funds	3 Yr Old Funds	4 Yr Old Funds	5 Yr Old Funds	Total Funds Held	
2016	3,785	6,000	4,607	4,006	4,579	528,637	551,614	

City of Hemet
 Government Code Sections 66006 & 66001
 Annual and Five Year Reports
 Financial Summary Report for Fiscal Year 2015-2016
 Includes GASB 31

Account Description	Law Enforcement Facilities	Fire Suppression Facilities	Road Facilities	Drainage Facilities	Parks & Recreation Facilities	Valley-Wide Facilities	General Facilities	Library Facilities	Public Meeting Facilities
Beginning Fund Balance 7/1/2015	\$ 5,477	\$ 355,664	\$ 3,223,329	\$ 3,275,547	\$ 1,403,598	\$ 105,658	\$ 1,734,386	\$ 1,259,239	\$ 547,829
Sources of Funds									
Fee Revenues	\$ 37,828	\$ 44,800	\$ 241,066	\$ 152,533	\$ 93,644	\$ 18,237	\$ 60,872	\$ 56,595	\$ -
Interest Income	\$ 200	\$ 25,670	\$ 26,872	\$ 20,533	\$ 8,754	\$ 1,346	\$ 12,194	\$ 8,419	\$ 3,785
GASB 31 Investments Fair Market Value	\$ -	\$ 45,347	\$ 48,063	\$ 36,753	\$ 15,131	\$ 2,347	\$ 21,826	\$ 15,070	\$ -
Other Revenue	\$ -	\$ -	\$ 756,594	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Sources of Funds	\$ 38,028	\$ 116,417	\$ 1,072,535	\$ 209,819	\$ 117,529	\$ 22,530	\$ 94,892	\$ 80,084	\$ 3,785
Uses of Funds									
Capital Improvement Projects	\$ (835)	\$ (76,030)	\$ (231,394)	\$ (97,441)	\$ (37,836)	\$ -	\$ (47,892)	\$ (188,795)	\$ -
Refund of Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Uses of Funds	\$ (835)	\$ (76,030)	\$ (231,394)	\$ (97,441)	\$ (37,836)	\$ -	\$ (47,892)	\$ (188,795)	\$ -
Ending Fund Balance 6/30/2016	\$ 42,671	\$ 396,051	\$ 4,064,471	\$ 3,387,325	\$ 1,483,291	\$ 128,188	\$ 1,781,387	\$ 1,150,528	\$ 551,614
	\$ (1)		\$ 1				\$ 1		

*Beginning 7/1/14 balances were revised due to restatement of expenditures after the 2014-15 AB 1600 Report was filed.