



## Staff Report

### January 13, 2026

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**TO:** Honorable Mayor and Members of the Town Council  
**FROM:** Ted Williams, Finance Director  
**DATE:** January 13, 2026  
**RE:** Development Impact Fee Report for Fiscal Year 2024/25

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#### **Recommendation**

Accept the attached Development Impact Fee Report for the period ending June 30, 2025, as required by Government Code Sections 66000 et seq.

#### **Issue Statement and Discussion**

In 1987, the California Legislature passed Assembly Bill 1600, known as the Mitigation Fee Act. The resulting California Government Code sections 66000 et seq., govern the establishment and administration of development impact fees. A development impact fee is a monetary exaction, other than a tax or special assessment, charged by a local agency to defray the costs of public facilities required as a result of impacts created by new development.

AB 1600 requires local agencies to make available to the public the following information annually:

- (A) A brief description of the type of fee in the fund
- (B) The amount of the fee
- (C) The beginning and ending balance of the fund
- (D) The amount of the fees collected during the year and the interest earned
- (E) An identification of each project the fees were spent on, and the percentage of the project that was funded with fees.
- (F) An approximate date when a project will commence if sufficient funds have been collected to complete the project
- (G) A description of each interfund loan or transfer involving the fund, if any
- (H) The amount of refunds made from the fund, if any

Additionally, after the fifth fiscal year following the first deposit of fees and every five years thereafter, the following findings must be made:

- (A) Identify the purpose to which the fee is to be put
- (B) Demonstrate a reasonable relationship between the fee and the purpose for which it is charged
- (C) Identify all sources and amounts of funding anticipated to complete financing of the incomplete improvements identified
- (D) Designate the approximate dates on which the funding referred to in (C) is expected to be deposited into the appropriate account or fund.

As of June 30, 2025, the Town had the following fee funds. The funds and their balances as of June 30, 2025, are:

- Park Development Fee: \$1,325,678
- Drainage Fee: \$175,592
- Low Income Housing Fee: \$434,110
- Road Circulation Fee: \$336,726
- Interchange Fee: \$3,936,509
- Sierra College Boulevard Fee: \$685,552
- Community Facilities Fee: \$66,138

### **CEQA Requirements**

CEQA does not apply to financial policies

### **Financial and/or Policy Implications**

There are no financial or policy implications. This report is presented to the Town Council and to the public to comply with the requirements of Government Code Sections 66000 et seq.

### **Attachments**

Annual and Five-Year Development Impact Fee Report

**TOWN OF LOOMIS**  
**ANNUAL AND FIVE-YEAR DEVELOPMENT IMPACT FEE REPORT**  
**Fiscal Year Ended June 30, 2025**

California Government Code requires that every locality make available to the public information on development impact fees collected. There are two code sections that describe the reporting requirements.

California Government Code section 66006(b) defines the annual reporting requirements for development impact fees. The requirements are as follows:

- (A) A brief description of the type of fee in the fund
- (B) The amount of the fee
- (C) The beginning and ending balance of the fund
- (D) The amount of the fees collected during the year and the interest earned
- (E) An identification of each project the fees were spent on, and the percentage of the project that was funded with fees.
- (F) An approximate date when a project will commence if sufficient funds have been collected to complete the project
- (G) A description of each interfund loan or transfer involving the fund, if any
- (H) The amount of refunds made from the fund, if any

California Government Code section 66001(d) sets forth additional reporting requirements. After the fifth fiscal year following the first fee collection and every five years thereafter, the following findings must be made with respect to the funds remaining unexpended:

- (A) Identify the purpose to which the fee is to be put
- (B) Demonstrate a reasonable relationship between the fee and the purpose for which it is charged
- (C) Identify all sources and amounts of funding anticipated to complete financing of the incomplete improvements identified
- (D) Designate the approximate dates on which the funding referred to in (C) is expected to be deposited into the appropriate account or fund.

The Town has established a separate fund for each development impact fee collected. The following pages provide the required information for each development impact fee fund.

Exhibit A

**TOWN OF LOOMIS**  
**AB1600 COMPLIANCE REPORT**  
**For the Year Ending June 30, 2025**  
**Park Development Fee (Fund 316)**

The following information regarding AB 1600 fees is presented for compliance with Government Code section 66006(b)(1)

(A) *A brief description of the type of fee.*

The fee covers the purchase of park land, the construction of new parks and recreational facilities, and park facility improvements.

(B) *The amount of the fee.*

The fee is charged on residential development. The fee is \$6,781 per single-family unit and \$5,587 per multi-family unit.

(C) *The beginning and ending balance of the account or fund.*

See the table below.

(D) *The amount of the fees collected and the interest earned.*

See the table below.

Park Development Fee (Fund 316)						
Statement of Revenues, Expenditures, and Changes in Fund Balance						
	FY 2024/25	FY 2023/24	FY 2022/23	FY 2021/22	FY 2020/21	
<b>Revenues</b>						
Fees Collected	\$107,304	\$55,152	\$168,094	\$111,056	\$94,936	
Investments	\$63,102	\$42,676	\$4,544	(\$49,663)	\$8,254	
<b>Total Revenues</b>	<b>\$170,406</b>	<b>\$97,828</b>	<b>\$172,638</b>	<b>\$61,393</b>	<b>\$103,190</b>	
<b>Expenditures</b>						
Project Expenditures		\$385,491	\$61,749			
Administrative Expenses						
Transfers Out						
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$385,491</b>	<b>\$61,749</b>	<b>\$0</b>	<b>\$0</b>	
Beginning Fund Balance	\$1,155,272	\$1,442,935	\$1,332,046	\$1,270,653	\$1,167,463	
Ending Fund Balance	\$1,325,678	\$1,155,272	\$1,442,935	\$1,332,046	\$1,270,653	
Five-Year Revenue Test Using First In-First Out Method						
<b>Available Funds</b>						
Current Fiscal Year	\$170,406	\$97,828	\$172,638	\$61,393	\$103,190	
Prior Fiscal Year (2 years ago)	\$97,828	\$172,638	\$61,393	\$103,190		
Prior Fiscal Year (3 years ago)	\$172,638	\$61,393	\$103,190			
Prior Fiscal Year (4 years ago)	\$61,393	\$103,190				
Prior Fiscal Year (5 years ago)	\$103,190					
5+ year old funds	\$720,223	\$720,223	\$1,105,714	\$1,167,463	\$1,167,463	
<b>Total Funds Available</b>	<b>\$1,325,678</b>	<b>\$1,155,272</b>	<b>\$1,442,935</b>	<b>\$1,332,046</b>	<b>\$1,270,653</b>	

*(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.*

No funds were expended on projects in Fiscal Year 2024/25.

*(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.*

No projects are planned for this fund currently, pending future development.

*(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.*

There have been no interfund transfers or loans from this fund.

*(H) The amount of refunds made pursuant to subdivision (e) of Section 66001, the number of persons or entities identified to receive those refunds, and any allocations in accordance with subdivision (f) of Section 66001.*

No refunds have been issued from this fund.

The following information is presented for compliance with Government Code section 66001 (d)

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

The fee covers the purchase of park land, the construction of new parks and recreational facilities, and park facility improvements.

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

The fee is charged to fund park facilities in the town, which will increase as the town grows.

*(C) Identify all sources and amounts of funding anticipated to complete financing of the incomplete improvements identified.*

The fund's current balance is insufficient to construct a new park. Specific improvements and funding sources will be identified as development continues in the town.

*(D) Designate the approximate dates on which the funding referred to in (C) is expected to be deposited into the appropriate account or fund.*

The fund's current balance is insufficient to construct a new park. Specific improvements and funding sources will be identified as development continues in the town.

Exhibit B

**TOWN OF LOOMIS**  
**AB1600 COMPLIANCE REPORT**  
**For the Year Ending June 30, 2025**  
**Drainage Fee (Fund 318)**

The following information regarding AB 1600 fees is presented for compliance with Government Code section 66006(b)(1)

(A) *A brief description of the type of fee.*

The fee covers the cost of expanding the town drainage system as new development occurs.

(B) *The amount of the fee.*

The fee is charged on residential, commercial, and industrial development. The fee is \$944 per single-family unit and \$605 per multi-family unit; \$0.455 per square foot for commercial or industrial development.

(C) *The beginning and ending balance of the account or fund.*

See the table below.

(D) *The amount of the fees collected and the interest earned.*

See the table below.

Drainage Development Fee (Fund 318)						
Statement of Revenues, Expenditures, and Changes in Fund Balance						
	FY 2024/25	FY 2023/24	FY 2022/23	FY 2021/22	FY 2020/21	
<b>Revenues</b>						
Fees Collected	\$14,632	\$19,880	\$20,094	\$19,953	\$10,764	
Investments	\$19,204	\$13,101	\$3,686	(\$15,601)	\$2,525	
<b>Total Revenues</b>	<b>\$33,836</b>	<b>\$32,981</b>	<b>\$23,780</b>	<b>\$4,352</b>	<b>\$13,289</b>	
<b>Expenditures</b>						
Project Expenditures	\$234,320					
Administrative Expenses						
Transfers Out			(\$2,558)			
<b>Total Expenditures</b>	<b>\$234,320</b>	<b>\$0</b>	<b>(\$2,558)</b>	<b>\$0</b>	<b>\$0</b>	
Beginning Fund Balance	\$376,076	\$343,095	\$316,757	\$312,405	\$299,116	
Ending Fund Balance	\$175,592	\$376,076	\$343,095	\$316,757	\$312,405	
Five-Year Revenue Test Using First In-First Out Method						
<b>Available Funds</b>	<b>FY 2024/25</b>	<b>FY 2023/24</b>	<b>FY 2022/23</b>	<b>FY 2021/22</b>	<b>FY 2020/21</b>	
Current Fiscal Year	\$33,836	\$32,981	\$23,780	\$4,352	\$13,289	
Prior Fiscal Year (2 years ago)	\$32,981	\$23,780	\$4,352	\$13,289		
Prior Fiscal Year (3 years ago)	\$23,780	\$4,352	\$13,289			
Prior Fiscal Year (4 years ago)	\$4,352	\$13,289				
Prior Fiscal Year (5 years ago)	\$13,289					
5+ year old funds	\$67,354	\$301,674	\$301,674	\$299,116	\$299,116	
<b>Total Funds Available</b>	<b>\$175,592</b>	<b>\$376,076</b>	<b>\$343,095</b>	<b>\$316,757</b>	<b>\$312,405</b>	

(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.*

Street Culvert Crossing Reconstruction	\$190,063	13% funded by the fee
Rachel Lane Storm Drain Rehab	\$44,257	100% funded by the fee

(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.*

No projects are planned for this fund currently, pending future development.

(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.*

There have been no interfund transfers or loans from this fund.

(H) *The amount of refunds made pursuant to subdivision (e) of Section 66001, the number of persons or entities identified to receive those refunds, and any allocations in accordance with subdivision (f) of Section 66001.*

No refunds have been issued from this fund.

The following information is presented for compliance with Government Code section 66001 (d)

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

The fee covers the cost of expanding the town drainage system as new development occurs.

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

The fee funds improvements to the town's drainage system, which are needed due to growth.

(C) *Identify all sources and amounts of funding anticipated to complete financing of the incomplete improvements identified.*

Due to the fund's current balance, no projects are currently anticipated.

(D) *Designate the approximate dates on which the funding referred to in (C) is expected to be deposited into the appropriate account or fund.*

Upcoming projects to be identified in the next Capital Improvement Program.

Exhibit C

**TOWN OF LOOMIS**  
**AB1600 COMPLIANCE REPORT**  
**For the Year Ending June 30, 2025**  
**Low Income Density Fee (Fund 319)**

The following information regarding AB 1600 fees is presented for compliance with Government Code section 66006(b)(1)

(A) *A brief description of the type of fee.*

The fee is dedicated to housing opportunities for low to moderate-income households.

(B) *The amount of the fee.*

The fee is \$750 per residential unit on developments of 5 or more units.

(C) *The beginning and ending balance of the account or fund.*

See the table below.

(D) *The amount of the fees collected and the interest earned.*

See the table below.

Low Income Housing Development Fee (Fund 319)						
Statement of Revenues, Expenditures, and Changes in Fund Balance						
	FY 2024/25	FY 2023/24	FY 2022/23	FY 2021/22	FY 2020/21	
<b>Revenues</b>						
Fees Collected			\$9,750	\$9,750	\$6,750	
Loan Repayments					\$6,000	
Investments	\$15,202	\$10,719	\$8,489	(\$19,287)	\$2,823	
<b>Total Revenues</b>	<b>\$15,202</b>	<b>\$10,719</b>	<b>\$18,239</b>	<b>(\$9,537)</b>	<b>\$15,573</b>	
<b>Expenditures</b>						
Project Expenditures					\$44,054	
Administrative Expenses						
Transfers Out						
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$44,054</b>	
Beginning Fund Balance	\$418,908	\$408,189	\$389,950	\$399,487	\$427,968	
Ending Fund Balance	\$434,110	\$418,908	\$408,189	\$389,950	\$399,487	
Five-Year Revenue Test Using First In-First Out Method						
<b>Available Funds</b>						
Current Fiscal Year	\$15,202	\$10,719	\$18,239	\$0	\$15,573	
Prior Fiscal Year (2 years ago)	\$10,719	\$18,239	\$0	\$15,573		
Prior Fiscal Year (3 years ago)	\$18,239	\$0	\$15,573			
Prior Fiscal Year (4 years ago)	\$0	\$15,573				
Prior Fiscal Year (5 years ago)	\$15,573					
5+ year old funds	\$374,377	\$374,377		\$374,377	\$383,914	
<b>Total Funds Available</b>	<b>\$434,110</b>	<b>\$418,908</b>	<b>\$33,812</b>	<b>\$389,950</b>	<b>\$399,487</b>	

*(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.*

Fee proceeds funded no projects in Fiscal year 2024/25.

*(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.*

No projects are planned for this fund currently, pending future development.

*(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.*

There have been no interfund transfers or loans from this fund.

*(H) The amount of refunds made pursuant to subdivision (e) of Section 66001, the number of persons or entities identified to receive those refunds, and any allocations in accordance with subdivision (f) of Section 66001.*

No refunds have been issued from this fund.

The following information is presented for compliance with Government Code section 66001 (d)

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

The fee is dedicated to housing opportunities for low to moderate-income households.

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

The fee funds are used to provide or assist in providing housing opportunities for low or moderate-income households.

*(C) Identify all sources and amounts of funding anticipated to complete financing of the incomplete improvements identified.*

Uses of the fund balance will be determined by future development opportunities or other development projects.

*(D) Designate the approximate dates on which the funding referred to in (C) is expected to be deposited into the appropriate account or fund.*

Upcoming project dates to be determined as opportunities arise.

Exhibit D

**TOWN OF LOOMIS**  
**AB1600 COMPLIANCE REPORT**  
**For the Year Ending June 30, 2025**  
**Road Circulation Fee (Fund 324-000)**

The following information regarding AB 1600 fees is presented for compliance with Government Code section 66006(b)(1)

(A) *A brief description of the type of fee.*

The fee is imposed to cover the cost of improving traffic circulation as new development increases traffic volume.

(B) *The amount of the fee.*

The fee is charged on residential, commercial, and industrial development. The fee is \$3,813 per single-family unit and \$2,650 per multi-family unit; \$2.777 per square foot for commercial development; and \$7.003 per square foot for industrial development.

(C) *The beginning and ending balance of the account or fund.*

See the table below.

(D) *The amount of the fees collected and the interest earned.*

See the table below.

Road Circulation Development Fee (Fund 324-000)						
Statement of Revenues, Expenditures, and Changes in Fund Balance						
	FY 2024/25	FY 2023/24	FY 2022/23	FY 2021/22	FY 2020/21	
<b>Revenues</b>						
Fees Collected	\$59,104	\$1,131,133	\$140,255	\$111,086	\$45,459	
Investments	\$41,888	\$119,073	(\$2,293)	(\$35,568)	\$5,426	
<b>Total Revenues</b>	<b>\$100,992</b>	<b>\$1,250,206</b>	<b>\$137,962</b>	<b>\$75,518</b>	<b>\$50,885</b>	
<b>Expenditures</b>						
Sierra College Blvd Widening	\$628,701	\$1,275,464				
Administrative Expenses						
Transfers Out						
<b>Total Expenditures</b>	<b>\$628,701</b>	<b>\$1,275,464</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
Beginning Fund Balance	\$864,435	\$889,693	\$751,731	\$676,213	\$625,328	
Ending Fund Balance	\$336,726	\$864,435	\$889,693	\$751,731	\$676,213	
<b>Five-Year Revenue Test Using First In-First Out Method</b>						
Available Funds	FY 2024/25	FY 2023/24	FY 2022/23	FY 2021/22	FY 2020/21	
Current Fiscal Year	\$100,992	\$0	\$137,962	\$75,518	\$50,885	
Prior Fiscal Year (2 years ago)	\$0	\$137,962	\$75,518	\$50,885		
Prior Fiscal Year (3 years ago)	\$137,962	\$75,518	\$50,885			
Prior Fiscal Year (4 years ago)	\$75,518	\$50,885				
Prior Fiscal Year (5 years ago)	\$22,254					
5+ year old funds		\$600,070	\$625,328	\$625,328	\$625,328	
<b>Total Funds Available</b>	<b>\$336,726</b>	<b>\$864,435</b>	<b>\$889,693</b>	<b>\$751,731</b>	<b>\$676,213</b>	



*(D) Designate the approximate dates on which the funding referred to in (C) is expected to be deposited into the appropriate account or fund.*

Street resurfacing is an annual project funded by the fees.

Exhibit E

**TOWN OF LOOMIS**  
**AB1600 COMPLIANCE REPORT**  
**For the Year Ending June 30, 2025**  
**Horseshoe Bar Interchange Fee (Fund 324-200)**

The following information regarding AB 1600 fees is presented for compliance with Government Code section 66006(b)(1)

(A) *A brief description of the type of fee.*

The fee is imposed to cover the cost of widening, extending, and improving the Horseshoe Bar Interchange as demands on the interchange increase due to growth in the Town.

(B) *The amount of the fee.*

The fee is charged on residential, commercial, and industrial development. The fee is \$3,097 per single-family unit and \$2,152 per multi-family unit; \$2.255 per square foot for commercial development; and \$5.687 per square foot for industrial development.

(C) *The beginning and ending balance of the account or fund.*

See the table below.

(D) *The amount of the fees collected and the interest earned.*

See the table below.

Interchange Development Fee (Fund 324-200)						
Statement of Revenues, Expenditures, and Changes in Fund Balance						
	FY 2024/25	FY 2023/24	FY 2022/23	FY 2021/22	FY 2020/21	
<b>Revenues</b>						
Fees Collected	\$47,988	\$918,214	\$113,882	\$89,844	\$28,860	
Investments	\$186,569	\$135,177	\$25,384	(\$128,825)	\$20,673	
<b>Total Revenues</b>	<b>\$234,557</b>	<b>\$1,053,391</b>	<b>\$139,266</b>	<b>(\$38,981)</b>	<b>\$49,533</b>	
<b>Expenditures</b>						
Project Expenditures	\$97,230		\$17,362	\$13,540		
Administrative Expenses					\$1,000	
Transfers Out						
<b>Total Expenditures</b>	<b>\$97,230</b>	<b>\$0</b>	<b>\$17,362</b>	<b>\$13,540</b>	<b>\$1,000</b>	
Beginning Fund Balance	\$3,799,182	\$2,745,791	\$2,623,887	\$2,676,408	\$2,627,875	
Ending Fund Balance	\$3,936,509	\$3,799,182	\$2,745,791	\$2,623,887	\$2,676,408	
Five-Year Revenue Test Using First In-First Out Method						
Available Funds	FY 2024/25	FY 2023/24	FY 2022/23	FY 2021/22	FY 2020/21	
Current Fiscal Year	\$234,557	\$1,053,391	\$121,904	\$0	\$48,533	
Prior Fiscal Year (2 years ago)	\$1,053,391	\$121,904	\$0	\$48,533		
Prior Fiscal Year (3 years ago)	\$121,904	\$0	\$48,533			
Prior Fiscal Year (4 years ago)	\$0	\$48,533				
Prior Fiscal Year (5 years ago)	\$48,533					
5+ year old funds	\$2,478,124	\$2,575,354	\$2,575,354	\$2,575,354	\$2,627,875	
<b>Total Funds Available</b>	<b>\$3,936,509</b>	<b>\$3,799,182</b>	<b>\$2,745,791</b>	<b>\$2,623,887</b>	<b>\$2,676,408</b>	



Exhibit F

**TOWN OF LOOMIS**  
**AB1600 COMPLIANCE REPORT**  
**For the Year Ending June 30, 2025**  
**Sierra College Boulevard Fee (Fund 324-300/400)**

The following information regarding AB 1600 fees is presented for compliance with Government Code section 66006(b)(1)

(A) *A brief description of the type of fee.*

The fee is imposed to cover the cost of widening, extending, and improving Sierra College Boulevard as traffic flows increase due to growth in the Town.

(B) *The amount of the fee.*

The fee is charged on residential, commercial, and industrial development. The fee is \$1,364 per single-family unit and \$948 per multi-family unit; \$0.993 per square foot for commercial development; and \$2,505 per square foot for industrial development.

(C) *The beginning and ending balance of the account or fund.*

See the table below.

(D) *The amount of the fees collected and the interest earned.*

See the table below.

Sierra College Blvd Development Fee (Fund 324-300/400)						
Statement of Revenues, Expenditures, and Changes in Fund Balance						
	FY 2024/25	FY 2023/24	FY 2022/23	FY 2021/22	FY 2020/21	
<b>Revenues</b>						
Fees Collected	\$34,544	\$480,664	\$183,818	\$85,479	\$47,331	
Investments	\$4,851	\$73,234	\$2,197	(\$72,721)	\$10,815	
<b>Total Revenues</b>	<b>\$39,395</b>	<b>\$553,898</b>	<b>\$186,015</b>	<b>\$12,758</b>	<b>\$58,146</b>	
<b>Expenditures</b>						
Project Expenditures	\$100,000	\$1,419,925	\$51,496	\$31,853	\$13,435	
Administrative Expenses						
Transfers Out						
<b>Total Expenditures</b>	<b>\$100,000</b>	<b>\$1,419,925</b>	<b>\$51,496</b>	<b>\$31,853</b>	<b>\$13,435</b>	
Beginning Fund Balance	\$746,157	\$1,612,184	\$1,477,665	\$1,496,760	\$1,452,049	
Ending Fund Balance	\$685,552	\$746,157	\$1,612,184	\$1,477,665	\$1,496,760	
Five-Year Revenue Test Using First In-First Out Method						
Available Funds	FY 2024/25	FY 2023/24	FY 2022/23	FY 2021/22	FY 2020/21	
Current Fiscal Year	\$39,395	\$0	\$186,015	\$0	\$44,711	
Prior Fiscal Year (2 years ago)	\$0	\$186,015	\$0	\$44,711		
Prior Fiscal Year (3 years ago)	\$186,015	\$0	\$44,711			
Prior Fiscal Year (4 years ago)	\$0	\$44,711				
Prior Fiscal Year (5 years ago)	\$44,711					
5+ year old funds	\$415,431	\$515,431	\$1,381,458	\$1,432,954	\$1,452,049	
<b>Total Funds Available</b>	<b>\$685,552</b>	<b>\$746,157</b>	<b>\$1,612,184</b>	<b>\$1,477,665</b>	<b>\$1,496,760</b>	



Exhibit G

**TOWN OF LOOMIS**  
**AB1600 COMPLIANCE REPORT**  
**For the Year Ending June 30, 2025**  
**Community Facilities Fee (Fund 325)**

The following information regarding AB 1600 fees is presented for compliance with Government Code section 66006(b)(1)

(A) *A brief description of the type of fee.*

The fee is imposed to cover the cost of purchasing or expanding town facilities to provide the desired level of service to a growing Town.

(B) *The amount of the fee.*

The fee is charged on residential development. The fee is \$2,637 per single-family unit and \$5,587 per multi-family unit.

(C) *The beginning and ending balance of the account or fund.*

See the table below.

(D) *The amount of the fees collected and the interest earned.*

See the table below.

Community Facilities Development Fee (Fund 325)						
Statement of Revenues, Expenditures, and Changes in Fund Balance						
	FY 2024/25	FY 2023/24	FY 2022/23	FY 2021/22	FY 2020/21	
<b>Revenues</b>						
Fees Collected	\$40,876	\$9,577	\$77,793	\$57,044	\$40,314	
Investments	\$8,446	(\$832)	\$12,683	(\$45,795)	\$7,529	
<b>Total Revenues</b>	<b>\$49,322</b>	<b>\$8,745</b>	<b>\$90,476</b>	<b>\$11,249</b>	<b>\$47,843</b>	
<b>Expenditures</b>						
Project Expenditures	\$830,686	\$33,515	\$147,191			
Administrative Expenses						
Transfers Out						
<b>Total Expenditures</b>	<b>\$830,686</b>	<b>\$33,515</b>	<b>\$147,191</b>	<b>\$0</b>	<b>\$0</b>	
Beginning Fund Balance	\$847,502	\$872,272	\$928,987	\$917,738	\$869,895	
Ending Fund Balance	\$66,138	\$847,502	\$872,272	\$928,987	\$917,738	
<b>Five-Year Revenue Test Using First In-First Out Method</b>						
Available Funds	FY 2024/25	FY 2023/24	FY 2022/23	FY 2021/22	FY 2020/21	
Current Fiscal Year	\$49,322	\$0	\$0	\$11,249	\$47,843	
Prior Fiscal Year (2 years ago)	\$0	\$0	\$11,249	\$47,843		
Prior Fiscal Year (3 years ago)	\$0	\$11,249	\$47,843			
Prior Fiscal Year (4 years ago)	\$11,249	\$47,843				
Prior Fiscal Year (5 years ago)	\$5,567					
5+ year old funds	\$0	\$788,410	\$813,180	\$869,895	\$869,895	
<b>Total Funds Available</b>	<b>\$66,138</b>	<b>\$847,502</b>	<b>\$872,272</b>	<b>\$928,987</b>	<b>\$917,738</b>	

(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.*

Town Hall Expansion	\$647,222	100% funded by the fee
Humphrey Road Sidewalk Gap Closure	\$183,464	76% funded by the fee

(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.*

Town Hall Expansion Phase 2

FY 2026

*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.*

There have been no interfund transfers or loans from this fund. *The amount of refunds made pursuant to subdivision (e) of Section 66001, the number of persons or entities identified to receive those refunds, and any allocations in accordance with subdivision (f) of Section 66001.*

No refunds have been issued from this fund.

The following information is presented for compliance with Government Code section 66001 (d)

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

The fee is imposed to cover the cost of purchasing or expanding town facilities to provide the desired level of service to a growing Town.

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

The fee funds are allocated to the purchase and expansion of town facilities to provide services to the town's stakeholders.

(C) *Identify all sources and amounts of funding anticipated to complete financing of the incomplete improvements identified.*

An interfund loan may be needed to complete the Town Hall Expansion project.

(D) *Designate the approximate dates on which the funding referred to in (C) is expected to be deposited into the appropriate account or fund.*

If an interfund loan is used to finance the Town Hall expansion project, repayment will be made upon receipt of the funds.