



AB1600: Development Impact Fee Annual Report & Five Year Report



Fiscal Year 21-22

City of Tracy

Prepared By:



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Section 1 Executive Summary

Development Impact Fees are fees imposed by a local government on new or proposed development projects to ensure public services and infrastructure will be sufficient to serve those new development projects. California state law requires local agencies, on an annual basis, to prepare a report on the status of their Development Impact Fee (DIF) program in accordance with California Assembly Bill 1600 (AB1600). Additionally, every five years following the first deposit into the account or fund, the City must make additional findings. This report will serve as the City of Tracy's AB1600 report for the fiscal year starting July 1, 2021 and ending June 30, 2022. This report also satisfies the five-year findings requirement for fiscal years starting July 1, 2017 and ending June 30, 2022.

The City of Tracy underwent a large-scale reorganization of Development Impact Fees during Fiscal Year 21-22 (FY21-22) to facilitate a more uniformed and manageable administration of the DIF program. The City went from maintaining ten fee program areas to now maintaining three main fee areas: the Core Fees, Master Plan Fees, and the Ellis Fees. Gateway Phase 1 will be consolidated with the City Master Plan Area in the future.

The Citywide Master Plan Area

As new development occurred throughout the years, specific plans were developed and technical studies were completed to identify the infrastructure necessary to serve the new development. Each specific plan area developed a Finance and Implementation Plan (FIP) to establish the development impact fees that would be required to fund the new infrastructure and summarize the required improvements. In 2012, the City completed Citywide Infrastructure Master Plans and established citywide development impact fees for the Master Planned Area, known as the "Master Plan Fees". The areas within the old, previously established specific plan areas with FIPs, were not included as a part of these new master plans and fee studies.

The Core Area

Many of the old FIPs established in the 1990's are now largely built-out. The City found that implementing and updating eight different sets of fees has been burdensome, especially as the areas approach build-out. The Core Fees Development Impact Fee Study adopted on January 18, 2022 through resolution consolidated the old impact fee programs areas into a single fee area called the "Core Fees".

The following are the development impact fee program areas in the City that were incorporated into the Core Fees:

- I-205 Development Area (I-205)
- Infill Development (Infill)
- Industrial Specific Plan-South (ISP South)
- Northeast Industrial Area - Phase I (NEI I)
- Northeast Industrial Area - Phase II (NEI II)
- Plan C Development (Plan C)
- Presidio Planning Area (Presidio)
- South MacArthur Planning Area (SMPA)

The Ellis Program Area

The Ellis Program Area (Ellis) is located between Lammers Road and Corral Hollow Road along the north side of the Union Pacific rail line. The infrastructure needed to serve the Ellis Program Area along with Ellis’ fair share of the facilities in the City and the resulting fees required to mitigate the impacts of the Ellis development are outlined in the “Ellis Program Area Finance and Implementation Plan” adopted August 2013.

This report will include information from the funds that were consolidated during FY21-22 and the new funds that were created with the Core Fees DIF Study.

Development impact fee capital expenditures across all DIFs for FY21-22 totaled approximately \$29.2 million.

While the fee revenues collected from DIFs can be used by the City to build improvements, they are largely used as a credit and reimbursement mechanism for developers who fund the construction of the improvements within their project development area.

The following sections provide the legal context for this annual report, required reporting information for each of the City’s DIFs, and the five-year finding requirements.

Section 2 Requirements of Mitigation Fee Act (AB1600)

Assembly Bill 1600 (AB1600), commonly known as the Mitigation Fee Act, was enacted by the state of California in 1987 and created Section 66000 et. seq. of the Government Code. AB1600 requires the City to report fee information annually with additional information reported every fifth year. Within 180 days after the last day of each fiscal year, the City must make available the following information from the prior fiscal year:

1. A brief description of the type of fee in the account or fund
2. The amount of the fee
3. The beginning and ending balances in each fee account
4. The amount of fees collected and interest earned during the previous year
5. Identification of each public improvement on which fees were expended and the amount expended on each improvement, including the total percentage of the cost of improvements funded with the fees
6. 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 and the public improvement remains incomplete
7. A description of any interfund transfers or loans, including a description of the public improvement on which the transferred or loaned fees will be expended, the interest that the account will receive for the loan and the date on which the loan will be repaid
8. An identification of any refunds made once determined that sufficient monies have been collected to fund fee-related projects

For the fifth fiscal year following the first deposit into the account or fund, and every five years thereafter, the City must make the following findings with respect to any remaining funds in the fee account, regardless of whether those funds are committed or uncommitted:

1. An identification of the purpose to which the fee is to be put
2. A demonstration of a reasonable relationship between the fee and the purpose for which it is charged
3. An identification of all sources and amounts of funding anticipated to complete financing of incomplete improvements in the fee program
4. A designation of the approximate dates on which the funding is expected to be deposited into the appropriate account or fund

This report is intended to satisfy the annual reporting requirements for FY21-22 as well as the five-year finding for FYs 17-18 through 21-22. The City must make this information available for public review and must present it at the next regularly scheduled public meeting no less than 15 days after this information is made available to the public.

Section 3 City of Tracy Development Impact Fees

Table 1 lists the restructured fees and corresponding fund numbers that comprises the City of Tracy’s current DIF fee program.

Table 1: City of Tracy DIF Funds

Fund Number	Fee(s)
316	Infill Area, Downtown Improvements Parking
331	Ellis Program Area, Traffic
332	Ellis Program Area, Drainage
333	Ellis Program Area, Parks
334	Ellis Program Area, Public Buildings
335	Ellis Program Area, Water
336	Ellis Program Area, Recycled Water
337	Ellis Program Area, Wastewater
350	NEI, Storm Drain
356	Tracy Gateway Area: Arterials, Storm Drain, Pub Buildings, Water, Wastewater
358	Ellis Program Area, Program Management
360	Citywide Master Plan Fees, Public Safety Comm
361	Citywide Master Plan Fees, Parks
362	Citywide Master Plan Fees, Storm Drain
363	Citywide Master Plan Fees, Traffic
364	Citywide Master Plan Fees, Wastewater
365	Citywide Master Plan Fees, Water
366	Citywide Master Plan Fees, Public Facilities
367	Citywide Master Plan Fees, Public Safety PD
368	Citywide Master Plan Fees, Recycled Water
369	Citywide Master Plan Fees, Public Safety Fire
371	Core Public Facilities
372	Core Public Safety Fire
373	Core Public Safety Police
374	Core Public Safety Comm Facilities
375	Core Traffic
376	Core Wastewater
377	Core Water
378	Core Parks
379	Core Storm Drain
391	Urban Management Plan, Program Management

Table 2 shows the funds that were active prior to the Core Fee adoption and provides the fund numbers that the fees were transferred to as part of the Core Fee Adoption.

Table 2: Consolidated Core Fee Funds

Previous Fund Number	New Fund Number	Fee(s)
311	378	Infill Area, Parks
312	379	Infill Area, Strm Drn
313	375	Infill Area, Arterials
314	371 372 373 374	Infill Area, Pub Bldgs
315	391	Infill Area, Prgm Mgmt
316	316*	Infill Area, Downtown Imprvs Parking
321	378	Plan C Area, Parks
322	379	Plan C Area, Strm Drn
323	375	Plan C Area, Arterials
324	371 372 373 374	Plan C Area, General Facilities
325	376	Plan C Area, Utilities - Wastewater
351	371 372 373 374	Northeast Industrial Area, Ph 1, Pub Bldgs
	375	Northeast Industrial Area, Ph 1, Arterials
	376	Northeast Industrial Area, Ph 1, Wastewater
	377	Northeast Industrial Area, Ph 1, Water
352	371 372 373 374	South MacArthur Plan Area, Pub Bldgs
	375	South MacArthur Plan Area, Arterials
	376	South MacArthur Plan Area, Wastewater
	377	South MacArthur Plan Area, Water
	378	South MacArthur Plan Area, Parks
	362	South MacArthur Plan Area, Strm Drn
353	371 372 373 374	I-205 Corridor Area, Pub Bldgs
	375	I-205 Corridor Area, Arterials

Previous Fund Number	New Fund Number	Fee(s)
353	376	I-205 Corridor Area, Sewer Treatment
	377	I-205 Corridor Area, Water
	378	I-205 Corridor Area, Parks
	379	I-205 Corridor Area, Strm Drn
354	371 372 373 374	Industrial Specific Plan South Area, Pub Bldgs
	375	Industrial Specific Plan South Area, Arterials
	376	Industrial Specific Plan South Area, Wastewater
	377	Industrial Specific Plan South Area, Water
	378	Industrial Specific Plan South Area, Parks
	379	Industrial Specific Plan South Area, Strm Drn
355	371 372 373 374	Presidio Area, Pub Bldgs
	375	Presidio Area, Arterials
	376	Presidio Area, Wastewater
	377	Presidio Area, Water
	379	Presidio Area, Strm Drn
357	371 372 373 374	Northeast Industrial Area, Ph 2, Pub Bldgs
	375	Northeast Industrial Area, Ph 2, Arterials
357	376	Northeast Industrial Area, Ph 2, Wastewater
	377	Northeast Industrial Area, Ph 2, Water
	350	Northeast Industrial Area, Ph 2, Strm Drn

Section 4 Overview of Development Impact Fees

Below outlines the required information for each DIF fund.

Infill

The following sections describe the fees imposed on new developments in the Infill area, based on the Updated Infill Finance and Implementation Plan (FIP) adopted by City Council on April 3, 2012 by Resolution 2012-060. The Public Building Fees were further updated on September 16, 2014, by Resolution 2014-158. The Infill fees were eliminated following the adoption of the Core Fee Program on January 18, 2022.

Fund 311 - Infill Area, Parks (*Fund Closed: Transferred to Fund 378 – Core Parks*)

Requirement 1: Brief description of the type of fee

The City's standard for parks is one acre of Community Park per 1,000 residents and three acres of Neighborhood Park per 1,000 residents. This fee is collected from Infill properties to contribute to new park construction that is necessary to maintain the City's park standard.

Requirement 2: Amount of fee

Table 3 identifies the Infill Area, Parks Fee for FY21-22.

Table 3: Infill Area, Parks Fee

Land Use	Fee
Residential (per unit)	
Low Density	\$5,429.00
Medium Density	\$4,524.00
High Density	\$3,619.00

Requirement 3: Beginning and ending balance in the fund

Table 4 summarizes the beginning and ending fund balances for the Infill Area, Parks Fee for FY21-22. It should be noted that the fund balance is zero due to the transfer of all funds to the new Core Fee Park Fund, Fund 378.

Requirement 4: Amount of fees collected and the interest earned during the previous year

Table 4 summarizes the fees collected and the interest earned for the Infill Area, Parks Fee for FY21-22. It should be noted that the Interest/Investment Earnings includes cash fair market value offsets.

Table 4: Infill Area, Parks Fund Summary

Infill, Parks	Total
Beginning Fund Balance (July 1, 2021)	\$2,830,566
Revenues	
Fees Collected	\$42,753
Interest/Investment Earnings ¹	(\$13,699)
Other Revenues	\$0
Total Revenues	\$29,054
Expenses	
Project Expenses	(\$97,824)
Other Expenses	\$0
Total Expenses	(\$97,824)
Transfers	(\$2,761,795)
Ending Fund Balance (June 30, 2022)	\$0

* Totals are rounded and may not directly add to the displayed figures. Amounts provided by the City on October 25, 2022.

¹ Investment Earnings total includes cash-fair market value offsets.

Requirement 5: Identification of each public improvement for which fees were expended and the amount of expenditures, including the total percentage of the cost of the public improvement that was funded with fees.

Table 5 identifies the Infill Area, Parks expenditures for FY21-22.

Table 5: Infill Area, Parks Project Expenditures

Project	CIP #	Amount Expended	Percent of Project Funded by Fund
Gretchen Tally Park PH III	78170	(\$97,824)	56%
Total		(\$97,824)	

Requirement 6: 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 and the public improvement remains incomplete

Public improvements identified to be constructed using fees collected through funds that have been merged within the Core Area can be found in the respective Core Area fund list of improvements.

Requirement 7: Description of each interfund transfer or loan made from the account, including the public improvement on which the transferred or loaned fees will be expended, and when each will be repaid and the rate of interest the account will receive on the loan.

This entire fund was transferred to a new fund with the adoption of the Core Fees Development Impact Fee Study. Table 6 shows the fund balance transfer to Fund 378 – Core Parks where funds will be used for the improvements listed in the Core Fee Report.

Table 6: Infill Area, Parks Transfers

Description of Transfer	Transfer To	Transfer From	Amount
Fund merged to Core fees, transfer to Fund 378 – Core Parks	Fund 378	Fund 311	(\$2,761,795)
Total			(\$2,761,795)

Requirement 8: Identification of any refunds made once determined that sufficient monies have been collected to fund fee-related projects

No refunds were made from this fund in FY21-22.

Fund 312 - Infill Area, Storm Drain (*Fund Closed: Transferred to Fund 379 – Core Storm Drain*)

Requirement 1: Brief description of the type of fee

This fee is collected from infill properties to fund the storm drainage facilities necessary to serve new development as identified in the Infill Finance and Implementation Plan.

Requirement 2: Amount of fee

Table 7 identifies the Infill Area, Storm Drain Fee for FY21-22

Table 7: Infill Area, Storm Drain Fee

Land Use	Storm Drain Fee	Storm Drain, Outfall Fee
Residential (per unit)		
Low Density	\$1,194.00	\$235.00
Medium Density	\$793.00	\$156.00
High Density	\$710.00	\$140.00
Non-Residential (per acre)		
Commercial/Retail	\$18,497.00	\$3,644.00
Office	\$18,497.00	\$3,644.00
Industrial	\$18,497.00	\$3,644.00

Requirement 3: Beginning and ending balance in the fund

Table 8 summarizes the beginning and ending fund balances for the Infill Area, Storm Drain Fee for FY21-22. It should be noted that the fund balance is zero due to the transfer of all funds to the new Core Fee Storm Drain Fund, Fund 379.

Requirement 4: Amount of fees collected and the interest earned during the previous year

Table 8 summarizes the fees collected and the interest earned for the Infill Area, Storm Drain Fee for FY21-22.

Table 8: Infill Area, Storm Drain Fund Summary

Infill, Strm Drn	Total
Beginning Fund Balance (July 1, 2021)	(\$152,519)
Revenues	
Fees Collected	\$40,779
Interest/Investment Earnings ¹	\$0
Other Revenues	\$0
Total Revenues	\$40,779
Expenses	
Project Expenses	\$0
Other Expenses	\$0
Total Expenses	\$0
Transfers	\$111,740
Ending Fund Balance (June 30, 2022)	(\$0)

* Totals are rounded and may not directly add to the displayed figures. Amounts provided by the City on October 25, 2022.

¹ Investment Earnings total includes cash-fair market value offsets.

Requirement 5: Identification of each public improvement for which fees were expended and the amount of expenditures, including the total percentage of the cost of the public improvement that was funded with fees.

There were no expenses from this fund during FY21-22.

Requirement 6: 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 and the public improvement remains incomplete

Public improvements identified to be constructed using fees collected through funds that have been merged within the Core Area can be found in the respective Core Area fund list of improvements.

Requirement 7: Description of each interfund transfer or loan made from the account, including the public improvement on which the transferred or loaned fees will be expended, and when each will be repaid and the rate of interest the account will receive on the loan.

This entire fund was transferred with the adoption of the Core Fees Development Impact Fee Study. Table 9 shows the fund transfer from Fund 379 – Core Storm Drain to close out this fund.

Table 9: Infill Area, Storm Drain Transfers

Description of Transfer	Transfer To	Transfer From	Amount
Fund merged to Core fees, transfer to Fund 378 – Core Parks	Fund 378	Fund 311	(\$2,761,795)
Total			(\$2,761,795)

Requirement 8: Identification of any refunds made once determined that sufficient monies have been collected to fund fee-related projects

No refunds were made from this fund in FY21-22.

Fund 313 - Infill Area, Arterials (Fund Closed: Transferred to Fund 375 – Core Traffic)

Requirement 1: Brief description of the type of fee

This fee is collected from infill properties to contribute to the traffic improvements needed to serve new development as identified in the Infill Finance and Implementation Plan.

Requirement 2: Amount of fee

Table 10 identifies the Infill Area, Arterials Fee for FY21-22.

Table 10: Infill Area, Arterials Fee

Land Use	Fee
Residential (per unit)	
Low Density	\$2,700.00
Medium Density	\$1,296.00
High Density	\$1,296.00
Non-Residential (per acre)	
Commercial/Retail	\$50,834.00
Office	\$35,230.00
Industrial	\$25,781.00

Requirement 3: Beginning and ending balance in the fund

Table 11 summarizes the beginning and ending fund balances for the Infill Area, Arterials Fee for FY21-22. It should be noted that the fund balance is zero due to the transfer of all funds to the new Core Fee Traffic Fund, Fund 375.

Requirement 4: Amount of fees collected and the interest earned during the previous year

Table 11 summarizes the fees collected and the interest earned for the Infill Area, Arterials Fee for FY21-22. It should be noted that the Interest/Investment Earnings includes cash fair market value offsets.

Table 11: Infill Area, Arterials Fund Summary

Infill, Arterials	Total
Beginning Fund Balance (July 1, 2021)	\$810,326
Revenues	
Fees Collected	\$110,288
Interest/Investment Earnings ¹	(\$3,920)
Other Revenues	\$0
Total Revenues	\$106,368
Expenses	
Project Expenses	\$0
Other Expenses	\$0
Total Expenses	\$0
Transfers	(\$916,695)
Ending Fund Balance (June 30, 2022)	(\$0)

* Totals are rounded and may not directly add to the displayed figures. Amounts provided by the City on October 25, 2022.

¹ Investment Earnings total includes cash-fair market value offsets.

Requirement 5: Identification of each public improvement for which fees were expended and the amount of expenditures, including the total percentage of the cost of the public improvement that was funded with fees.

There were no expenses from this fund during FY21-22.

Requirement 6: 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 and the public improvement remains incomplete

Public improvements identified to be constructed using fees collected through funds that have been merged within the Core Area can be found in the respective Core Area fund list of improvements.

Requirement 7: Description of each interfund transfer or loan made from the account, including the public improvement on which the transferred or loaned fees will be expended, and when each will be repaid and the rate of interest the account will receive on the loan.

This entire fund was transferred to a new fund with the adoption of the Core Fees Development Impact Fee Study. Table 12 shows the fund balance transfer to Fund 375 – Core Traffic where funds will be used for the improvements listed in the Core Fee Report.

Table 12: Infill Area, Arterials Transfers

Description of Transfer	Transfer To	Transfer From	Amount
Fund merged to Core fees, transfer to Fund 375 – Core Traffic	Fund 375	Fund 313	(\$916,695)
Total			(\$916,695)

Requirement 8: Identification of any refunds made once determined that sufficient monies have been collected to fund fee-related projects

No refunds were made from this fund in FY21-22.

Fund 314 - Infill Area, Public Buildings (Fund Closed: Transferred to Fund 371 – Core Public Facilities, Fund 372 – Core Public Safety Fire, Fund 373 – Core Public Safety Police, Fund 374 – Core Public Safety Comm Facilities)

Requirement 1: Brief description of the type of fee

This fee is collected from infill properties spread throughout the City to contribute to public building construction, including public safety improvements, that are needed to serve new development per the Infill Finance and Implementation Plan.

Requirement 2: Amount of fee

Table 13 identifies the Infill Area, Public Buildings Fee for FY21-22.

Table 13: Infill Area, Public Buildings Fee

Land Use	Fee
Residential (per unit)	
Low Density	\$3,335.81
Medium Density	\$2,490.48
High Density	\$2,480.21
Non-Residential (per 1,000 SF)	
Commercial/Retail	\$489.55
Office	\$815.25
Industrial	\$162.85

Requirement 3: Beginning and ending balance in the fund

Table 14 summarizes the beginning and ending fund balances for the Infill Area, Public Buildings Fee for FY21-22. It should be noted that the fund balance is zero due to the transfer of all funds to the new Core Public Facilities Fund, Fund 371.

Requirement 4: Amount of fees collected and the interest earned during the previous year

Table 14 summarizes the fees collected and the interest earned for the Infill Area, Public Buildings Fee for FY21-22. It should be noted that the Interest/Investment Earnings includes cash fair market value offsets.

Table 14: Infill Area, Public Buildings Fund Summary

Infill, Bldg & Eqpt	Total
Beginning Fund Balance (July 1, 2021)	\$2,016,676
Revenues	
Fees Collected	\$51,096
Interest/Investment Earnings ¹	(\$9,757)
Other Revenues	\$0
Total Revenues	\$41,339
Expenses	
Project Expenses	\$0
Other Expenses	\$0
Total Expenses	\$0
Transfers	(\$2,058,016)
Ending Fund Balance (June 30, 2022)	(\$0)

* Totals are rounded and may not directly add to the displayed figures. Amounts provided by the City on October 25, 2022.

¹ Investment Earnings total includes cash-fair market value offsets.

Requirement 5: Identification of each public improvement for which fees were expended and the amount of expenditures, including the total percentage of the cost of the public improvement that was funded with fees.

There were no expenses from this fund during FY21-22.

Requirement 6: 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 and the public improvement remains incomplete

Public improvements identified to be constructed using fees collected through funds that have been merged within the Core Area can be found in the respective Core Area fund list of improvements.

Requirement 7: Description of each interfund transfer or loan made from the account, including the public improvement on which the transferred or loaned fees will be expended, and when each will be repaid and the rate of interest the account will receive on the loan.

This entire fund was transferred to a new fund with the adoption of the Core Fees Development Impact Fee Study. Funds were transferred to Fund 371 – Core Public Facilities (Table 15).

Table 15: Infill Area, Public Buildings Transfers

Description of Transfer	Transfer To	Transfer From	Amount
Fund merged to Core fees, transfer to Fund 371 – Core Public Facilities	Fund 371	Fund 314	(\$2,058,016)
Total			(\$2,058,016)

Requirement 8: Identification of any refunds made once determined that sufficient monies have been collected to fund fee-related projects

No refunds were made from this fund in FY21-22.

Fund 315 - Infill Area, Program Management (*Fund Closed: Transferred to Fund 391 – Program Management*)

Requirement 1: Brief description of the type of fee

This fee is collected from infill properties to contribute to program management costs related to the oversight and management of the fee program.

Requirement 2: Amount of fee

The fees are collected as part of the individual fees, calculated as a mark-up of five percent on the project costs. The five percent is then transferred to the program management fund. Table 16 identifies how the Infill Area, Program Management Fee is calculated.

Table 16: Infill Area, Program Management Fee

Land Use	Fee
Residential (per unit)	
Low Density	$(\text{Fee}/1.4)*0.05$
Medium Density	$(\text{Fee}/1.4)*0.05$
High Density	$(\text{Fee}/1.4)*0.05$
Non-Residential (per 1,000 SF)	
Commercial/Retail	$(\text{Fee}/1.4)*0.05$
Office	$(\text{Fee}/1.4)*0.05$
Industrial	$(\text{Fee}/1.4)*0.05$

Requirement 3: Beginning and ending balance in the fund

Table 17 summarizes the beginning and ending fund balances for the Infill Area, Public Buildings Fee for FY21-22.

Requirement 4: Amount of fees collected and the interest earned during the previous year

Table 17 summarizes the fees collected and the interest earned for the Infill Area, Public Buildings Fee for FY21-22. It should be noted that the fund balance is zero due to the transfer of all funds to the Program Management Fund, Fund 391 with the adoption of the Core Fees DIF Study.

Table 17: Infill Area, Program Management Fund Summary

Infill, Prgrm Mgmt	Total
Beginning Fund Balance (July 1, 2021)	\$1,231
Revenues	
Fees Collected	\$0
Interest/Investment Earnings ¹	\$0
Other Revenues	\$0
Total Revenues	\$0
Expenses	
Project Expenses	\$0
Other Expenses	\$0
Total Expenses	\$0
Transfers	(\$1,231)
Ending Fund Balance (June 30, 2022)	\$0

* Totals are rounded and may not directly add to the displayed figures. Amounts provided by the City on October 25, 2022.

¹ Investment Earnings total includes cash-fair market value offsets.

Requirement 5: Identification of each public improvement for which fees were expended and the amount of expenditures, including the total percentage of the cost of the public improvement that was funded with fees.

There were no expenses from this fund during FY21-22.

Requirement 6: 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 and the public improvement remains incomplete

Public improvements identified to be constructed using fees collected through funds that have been merged within the Core Area can be found in the respective Core Area fund list of improvements.

Requirement 7: Description of each interfund transfer or loan made from the account, including the public improvement on which the transferred or loaned fees will be expended, and when each will be repaid and the rate of interest the account will receive on the loan.

This entire fund was transferred to a new fund with the adoption of the Core Fees Development Impact Fee Study. Table 18 identifies the funds that were transferred to Fund 391 – Core Project Management.

Table 18: Infill Area, Program Management Transfers

Description of Transfer	Transfer To	Transfer From	Amount
Fund merged to Core fees, transfer to Fund 391 – Core Project Management	Fund 391	Fund 315	(\$1,231)
Total			(\$1,231)

Requirement 8: Identification of any refunds made once determined that sufficient monies have been collected to fund fee-related projects

No refunds were made from this fund in FY21-22.

Fund 316 – Infill Area, Downtown Improvements Parking

Requirement 1: Brief description of the type of fee

In conjunction with the adoption of Tracy Municipal Code chapter 6.20 regarding the Downtown Incentive Program, and TMC section 10.08.3470(d)(3), regarding off-street parking requirements within the Downtown Incentive Area, development impact fees were established to offset the City’s costs in upgrading parking and streetscape improvements in the Downtown Incentive Area.

Requirement 2: Amount of fee

Table 19 identifies the Infill Area, Downtown Improvements Parking fee for FY21-22. To spur revitalization of the Downtown, the Downtown Improvements Parking Fee had been reduced to \$0 by Resolution 2015-168, adopted on October 6, 2015 and ending October 6, 2020 with a check-in point at 3 years. Resolution 2019-160 allowed a 5-year extension.

Table 19: Infill Area, Downtown Improvements Parking

Land Use	Fee
Residential (per unit)	
Low Density	\$0.00
Medium Density	\$0.00
High Density	\$0.00
Non-Residential (per Acre)	
Commercial/Retail	\$0.00
Office	\$0.00
Industrial	\$0.00

Requirement 3: Beginning and ending balance in the fund

Table 20 summarizes the beginning and ending fund balances for the Infill Area, Downtown Improvements Parking for FY21-22.

Requirement 4: Amount of fees collected and the interest earned during the previous year

Table 20 summarizes the fees collected and the interest earned for the Infill Area, Downtown Improvements Parking Fee for FY21-22. It should be noted that the Interest/Investment Earnings includes cash fair market value offsets.

Table 20: Infill Area, Downtown Improvements Parking Fund Summary

Infill, Parking	Total
Beginning Fund Balance (July 1, 2021)	\$90,859
Revenues	
Fees Collected	\$0
Interest/Investment Earnings ¹	(\$2,408)
Other Revenues	\$0
Total Revenues	(\$2,408)
Expenses	
Project Expenses	\$0
Other Expenses	\$0
Total Expenses	\$0
Transfers	\$0
Ending Fund Balance (June 30, 2022)	\$88,451

* Totals are rounded and may not directly add to the displayed figures. Amounts provided by the City on October 25, 2022.

¹ Investment Earnings total includes cash-fair market value offsets.

Requirement 5: Identification of each public improvement for which fees were expended and the amount of expenditures, including the total percentage of the cost of the public improvement that was funded with fees.

There were no expenses from this fund during FY21-22.

Requirement 6: 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 and the public improvement remains incomplete.

The City intends to use the funds collected to complete a parking study and construct accessible parking in FY22-23 and FY24-25 as shown in Table 21.

Table 21: Infill Area, Downtown Improvements Parking CIP Projects

Project	CIP #	Estimated Future Expenditure	Estimated Start	Percent of Project Funded by Fund
Parking Study	TBD	\$30,000	FY23-24	100%
Accessible Parking	TBD	\$60,000	FY24-25	100%
Total		\$90,000		

Requirement 7: Description of each interfund transfer or loan made from the account, including the public improvement on which the transferred or loaned fees will be expended, and when each will be repaid and the rate of interest the account will receive on the loan.

No interfund transfers or loans were made from this fund during FY21-22.

Requirement 8: Identification of any refunds made once determined that sufficient monies have been collected to fund fee-related projects

No refunds were made from this fund in FY21-22.

Plan C

The following sections describe the fees imposed on new developments in the Plan C Program area, based on the Plan C Finance and Implementation Plan adopted by City Council on June 19, 2007 by Resolution 2007-133. The traffic fees were further updated on May 6, 2014 by Resolution 2014-070 and the Public Building Fees were further updated on September 16, 2014, by Resolution 2014-158. The Plan C fees were eliminated following the adoption of the Core Fee Program on January 18, 2022.

Fund 321 – Plan C Area, Parks (*Fund Closed: Transferred to Fund 378 – Core Parks*)

Requirement 1: Brief description of the type of fee

The City standard for parks is one acre per 1,000 residents for Community Parks and three acres per 1,000 residents for Neighborhood parks. This fee is collected from Plan C Area to contribute to park construction needed to serve new development.

Requirement 2: Amount of fee

Table 22 identifies the Plan C Area, Parks Fee for FY21-22.

Table 22: Plan C Area, Parks Fee

Land Use	Fee
Residential (per unit)	
Low Density	\$6,242.00
Medium Density	\$5,202.00
High Density	\$4,161.00

Requirement 3: Beginning and ending balance in the fund

Table 23 summarizes the beginning and ending fund balances for the Plan C Area, Parks Fee for FY21-22. It should be noted that the fund balance is zero due to the transfer of all funds to the new Core Fee Park Fund, Fund 378.

Requirement 4: Amount of fees collected and the interest earned during the previous year

Table 23 summarizes the fees collected and the interest earned for the Plan C Area, Parks Fee for FY21-22. It should be noted that the Interest/Investment Earnings includes cash fair market value offsets.

Table 23: Plan C Area, Parks Fund Summary

Plan C, Parks	Total
Beginning Fund Balance (July 1, 2021)	\$1,366,338
Revenues	
Fees Collected	\$6,019
Interest/Investment Earnings ¹	(\$6,611)
Other Revenues	\$0
Total Revenues	(\$592)
Expenses	
Project Expenses	\$0
Other Expenses	\$0
Total Expenses	\$0
Transfers	(\$1,365,746)
Ending Fund Balance (June 30, 2022)	\$0

* Totals are rounded and may not directly add to the displayed figures. Amounts provided by the City on October 25, 2022.

¹ Investment Earnings total includes cash-fair market value offsets.

Requirement 5: Identification of each public improvement for which fees were expended and the amount of expenditures, including the total percentage of the cost of the public improvement that was funded with fees.

There were no expenses from this fund during FY21-22.

Requirement 6: 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 and the public improvement remains incomplete

Public improvements identified to be constructed using fees collected through funds that have been merged within the Core Area can be found in the respective Core Area fund list of improvements.

Requirement 7: Description of each interfund transfer or loan made from the account, including the public improvement on which the transferred or loaned fees will be expended, and when each will be repaid and the rate of interest the account will receive on the loan.

This entire fund was transferred to a new fund with the adoption of the Core Fees Development Impact Fee Study. Table 24 shows the fund balance transfer to Fund 378 – Core Parks where funds will be used for the improvements listed in the Core Fee Report.

Table 24: Plan C Area, Parks Fund Transfers

Description of Transfer	Transfer To	Transfer From	Amount
Fund merged to Core fees, transfer to Fund 378 – Core Parks	Fund 378	Fund 321	(\$1,365,746)
Total			(\$1,365,746)

Requirement 8: Identification of any refunds made once determined that sufficient monies have been collected to fund fee-related projects

No refunds were made from this fund in FY21-22.

Fund 322 – Plan C Area, Storm Drain (*Fund Closed: Transferred to Fund 379 – Core Storm Drain*)

Requirement 1: Brief description of the type of fee

This fee is collected from Plan C Area to contribute to the construction of storm drain facilities as identified in the Plan C Finance and Implementation Plan.

Requirement 2: Amount of fee

Table 25 and Table 26 identifies the Plan C Area, Storm Drain Fees for FY21-22.

Table 25: Plan C Area, Storm Drain Fee

Land Use	Byron Zone	Purple Zone	Yellow Zone	Orange Zone	Blue Zone	Pink Zone
Residential (per unit)						
Low Density	\$3,953.00	\$6,642.00	\$5,392.00	\$4,146.00	\$6,593.00	\$4,876.00
Medium Density	\$2,451.00	\$4,117.00	\$3,343.00	\$2,571.00	\$4,087.00	\$3,024.00
High Density	\$2,010.00	\$3,375.00	\$2,742.00	\$2,109.00	\$4,193.00	\$2,486.00
Non-Residential (per acre)						
Commercial/Retail	N/A	N/A	N/A	\$52,575.00	N/A	N/A

Table 26: Plan C Area, Storm Drain Fee (Additional Subdivision Fees)

Land Use	Westgate	Huntington Park	Lyon Crossroads	San Marco
Residential (per unit)				
Low Density	\$334.00	\$138.00	\$281.00	\$346.00
Medium Density	N/A	N/A	N/A	N/A
High Density	\$97.00	N/A	N/A	N/A

Requirement 3: Beginning and ending balance in the fund

Table 27 summarizes the beginning and ending fund balances for the Plan C Area, Storm Drain Fee for FY21-22. It should be noted that the fund balance is zero due to the transfer of all funds to the new Core Fee Storm Drain Fund, Fund 379.

Requirement 4: Amount of fees collected and the interest earned during the previous year

Table 27 summarizes the fees collected and the interest earned for the Plan C Area, Storm Drain Fee for FY21-22. It should be noted that the Interest/Investment Earnings includes cash fair market value offsets.

Table 27: Plan C Area, Storm Drain Fund Summary

Plan C, Strm Drn	Total
Beginning Fund Balance (July 1, 2021)	\$7,160,926
Revenues	
Fees Collected	\$130,060
Interest/Investment Earnings ¹	(\$34,603)
Other Revenues	\$0
Total Revenues	\$95,457
Expenses	
Project Expenses	\$0
Other Expenses	\$0
Total Expenses	\$0
Transfers	(\$7,256,382)
Ending Fund Balance (June 30, 2022)	\$0

* Totals are rounded and may not directly add to the displayed figures.

Amounts provided by the City on October 25, 2022.

¹ Investment Earnings total includes cash-fair market value offsets.

Requirement 5: Identification of each public improvement for which fees were expended and the amount of expenditures, including the total percentage of the cost of the public improvement that was funded with fees.

There were no expenses from this fund during FY21-22.

Requirement 6: 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 and the public improvement remains incomplete

Public improvements identified to be constructed using fees collected through funds that have been merged within the Core Area can be found in the respective Core Area fund list of improvements.

Requirement 7: Description of each interfund transfer or loan made from the account, including the public improvement on which the transferred or loaned fees will be expended, and when each will be repaid and the rate of interest the account will receive on the loan.

This entire fund was transferred to a new fund with the adoption of the Core Fees Development Impact Fee Study. Table 28 shows the fund balance transfer to Fund 379 – Core Storm Drain where funds will be used for the improvements listed in the Core Fee Report.

Table 28: Plan C Area, Storm Drain Transfers

Description of Transfer	Transfer To	Transfer From	Amount
Fund merged to Core fees, transfer from Fund 379 – Core Storm Drain to close out fund	Fund 379	Fund 322	(\$7,256,382)
Total			(\$7,256,382)

Requirement 8: Identification of any refunds made once determined that sufficient monies have been collected to fund fee-related projects

No refunds were made from this fund in FY21-22.

Fund 323 – Plan C Area, Arterials (*Fund Closed: Transferred to Fund 375 – Core Traffic*)

Requirement 1: Brief description of the type of fee

This fee is collected from the Plan C Area to build the infrastructure needed to serve new development as identified in the Plan C Finance and Implementation Plan.

Requirement 2: Amount of fee

Table 29 identifies the Plan C Area, Arterials Fee for FY21-22.

Table 29: Plan C Area, Arterials Fee

Land Use	Northwest	Southwest	Southeast
Residential (per unit)			
Low Density	\$9,717.00	\$4,413.00	\$6,615.00
Medium Density	\$4,626.00	\$2,103.00	\$3,150.00
High Density	\$4,626.00	\$2,103.00	\$3,150.00
Non-Residential (per acre)			
Commercial/Retail	N/A	\$68,894.00	N/A

Requirement 3: Beginning and ending balance in the fund

Table 30 summarizes the beginning and ending fund balances for the Plan C Area, Arterials Fee for FY21-22. It should be noted that the fund balance is zero due to the transfer of all funds to the new Core Traffic Fund, Fund 375.

Requirement 4: Amount of fees collected and the interest earned during the previous year

Table 30 summarizes the fees collected and the interest earned for the Plan C Area, Arterials Fee for FY21-22. It should be noted that the Interest/Investment Earnings includes cash fair market value offsets.

Table 30: Plan C Area, Arterials Fee Fund Summary

Plan C, Arterials	Total
Beginning Fund Balance (July 1, 2021)	\$3,610,060
Revenues	
Fees Collected	\$168,476
Interest/Investment Earnings ¹	(\$17,408)
Other Revenues	\$0
Total Revenues	\$151,068
Expenses	
Project Expenses	(\$172)
Other Expenses	\$0
Total Expenses	(\$172)
Transfers	(\$3,760,957)
Ending Fund Balance (June 30, 2022)	(\$0)

* Totals are rounded and may not directly add to the displayed figures. Amounts provided by the City on October 25, 2022.

¹ Investment Earnings total includes cash-fair market value offsets.

Requirement 5: Identification of each public improvement for which fees were expended and the amount of expenditures, including the total percentage of the cost of the public improvement that was funded with fees.

Table 31 identifies the Plan C Area, Arterials expenditures for FY21-22.

Table 31: Plan C Area, Arterials Project Expenditures

Project	CIP #	Amount Expended	Percent of Project Fee Funded
AWid: CHR, 11th to Schulte	73103	(\$171)	100%
Total		(\$171)	

Requirement 6: 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 and the public improvement remains incomplete

Public improvements identified to be constructed using fees collected through funds that have been merged within the Core Area can be found in the respective Core Area fund list of improvements.

Requirement 7: Description of each interfund transfer or loan made from the account, including the public improvement on which the transferred or loaned fees will be expended, and when each will be repaid and the rate of interest the account will receive on the loan.

This entire fund was transferred to a new fund with the adoption of the Core Fees Development Impact Fee Study. Table 32 shows the fund balance transfer to Fund 375 – Core Traffic where funds will be used for the improvements listed in the Core Fee Report.

Table 32: Plan C Area, Arterials Transfers

Description of Transfer	Transfer To	Transfer From	Amount
Fund merged to Core fees, transfer to Fund 375 – Core Traffic	Fund 375	Fund 323	(\$3,760,957)
Total			(\$3,760,957)

Requirement 8: Identification of any refunds made once determined that sufficient monies have been collected to fund fee-related projects

No refunds were made from this fund in FY21-22.

Fund 324 – Plan C Area, General Facilities (*Fund Closed: Transferred to Fund 371 – Core Public Facilities, Fund 372 – Core Public Safety Fire, Fund 373 – Core Public Safety Police, Fund 374 – Core Public Safety Comm Facilities*)

Requirement 1: Brief description of the type of fee

This fee is collected from Plan C Area to contribute to public buildings and public safety facilities that are necessary to serve new development as identified in the Plan C Finance and Implementation Plan.

Requirement 2: Amount of fee

Table 33 identifies the Plan C Area, General Facilities Fee for FY21-22.

Table 33: Plan C Area, General Facilities Fee

Land Use	Fee
Residential (per unit)	
Low Density	\$5,661.81
Medium Density	\$5,649.48
High Density	\$2,589.21
Non-Residential (per acre)	
Commercial/Retail	\$10,903.55

Requirement 3: Beginning and ending balance in the fund

Table 34 summarizes the beginning and ending fund balances for the Plan C Area, General Facilities Fee for FY21-22. It should be noted that the fund balance is zero due to the transfer of all funds to the new Core Fee Public Facilities, Public Safety Fire, Public Safety Police, and Public Safety Communication Facilities; Funds 371, 372, 373, and 374 respectively.

Requirement 4: Amount of fees collected and the interest earned during the previous year

Table 34 summarizes the fees collected and the interest earned for the Plan C Area, General Facilities Fee for FY21-22. It should be noted that the Interest/Investment Earnings includes cash fair market value offsets.

Table 34: Plan C Area, General Facilities Fund Summary

Plan C, Gen Fac	Total
Beginning Fund Balance (July 1, 2021)	\$6,879,460
Revenues	
Fees Collected	\$31,114
Interest/Investment Earnings ¹	(\$33,275)
Other Revenues	\$0
Total Revenues	(\$2,161)
Expenses	
Project Expenses	\$0
Other Expenses	\$0
Total Expenses	\$0
Transfers	(\$6,877,299)
Ending Fund Balance (June 5, 2022)	(\$0)

* Totals are rounded and may not directly add to the displayed figures. Amounts provided by the City on October 25, 2022.

¹ Investment Earnings total includes cash-fair market value offsets.

Requirement 5: Identification of each public improvement for which fees were expended and the amount of expenditures, including the total percentage of the cost of the public improvement that was funded with fees.

There were no expenses from this fund during FY21-22.

Requirement 6: 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 and the public improvement remains incomplete

Public improvements identified to be constructed using fees collected through funds that have been merged within the Core Area can be found in the respective Core Area fund list of improvements.

Requirement 7: Description of each interfund transfer or loan made from the account, including the public improvement on which the transferred or loaned fees will be expended, and when each will be repaid and the rate of interest the account will receive on the loan.

This entire fund was transferred to a new fund with the adoption of the Core Fees Development Impact Fee Study. Appropriate funds were transferred. Table 35 shows the fund balance transfer to Fund 371 – Core Public Facilities, Fund 372 – Core Public Safety Fire, Fund 373 – Core Public Safety Police, and Fund 374 – Core Public Safety Comm Facilities where funds will be used for the improvements listed in the Core Fee Report.

Table 35: Plan C Area, General Facilities Transfers

Description of Transfer	Transfer To	Transfer From	Amount
Fund merged to Core fees, transfer to Fund 371 – Core Public Facilities	Fund 371	Fund 324	(\$3,236,896)
Fund merged to Core fees, transfer to Fund 372 – Core Public Safety Fire	Fund 372	Fund 324	(\$654,651)
Fund merged to Core fees, transfer to Fund 373 – Core Public Safety Police	Fund 373	Fund 324	(\$2,916,575)
Fund merged to Core fees, transfer to Fund 374 – Core Public Safety Comm Facilities	Fund 374	Fund 324	(\$69,177)
Total			(\$6,877,299)

Requirement 8: Identification of any refunds made once determined that sufficient monies have been collected to fund fee-related projects

No refunds were made from this fund in FY21-22.

Fund 325 – Plan C Area, Utilities (*Fund Closed: Transferred to Fund 376 – Core Wastewater*)

Requirement 1: Brief description of the type of fee

This fee is collected from Plan C Area to contribute to wastewater and water facilities that are needed to serve new development as identified in the Plan C Finance and Implementation Plan.

Requirement 2: Amount of fee

Table 36 identifies the Plan C Area, Utilities Fees for FY21-22.

Table 36: Plan C Area, Utilities Fee

Land Use	Wastewater Fee	Sewer Corral Hollow Fee	Sewer East Side Fee	WWTP Expansion Fee	Water Fee*
Residential (per unit)					
Low Density	\$328.00	\$774.00	\$570.00	\$12,807.00	\$2,109.00
Medium Density	\$272.00	\$645.00	\$475.00	\$10,677.00	\$1,752.00
High Density	\$220.00	\$516.00	\$379.00	\$8,539.00	\$1,410.00
Non-Residential (per acre)					
Commercial/Retail	\$1,749.00	\$3,546.00	\$2,610.00	\$29,280.00	\$2,105.00

* Water Fee only applies to Edgewood Subdivision

Requirement 3: Beginning and ending balance in the fund

Table 37 summarizes the beginning and ending fund balances for the Plan C Area, Utilities Fee for FY21-22. It should be noted that the fund balance is zero due to the transfer of all funds to the new Core Fee Wastewater Fund, Fund 378. No transfers were made to the Core Fee Water Fund as the fees collected for water were all assumed to be spent.

Requirement 4: Amount of fees collected and the interest earned during the previous year

Table 37 summarizes the fees collected and the interest earned for the Plan C Area, Utilities Fund for FY21-22. It should be noted that the Interest/Investment Earnings includes cash fair market value offsets.

Table 37: Plan C Area, Utilities Fund Summary

Plan C, Utilities	Total
Beginning Fund Balance (July 1, 2021)	\$5,412,688
Revenues	
Fees Collected	\$96,766
Interest/Investment Earnings ¹	(\$28,038)
Other Revenues	\$0
Total Revenues	\$68,728
Expenses	
Project Expenses	(\$5,250,000)
Other Expenses	\$0
Total Expenses	(\$5,250,000)
Transfers	(\$231,417)
Ending Fund Balance (June 30, 2022)	(\$0)

* Totals are rounded and may not directly add to the displayed figures. Amounts provided by the City on October 25, 2022.

¹ Investment Earnings total includes cash-fair market value offsets.

Requirement 5: Identification of each public improvement for which fees were expended and the amount of expenditures, including the total percentage of the cost of the public improvement that was funded with fees.

Table 38 identifies the Plan C Area, Utilities expenditures for FY21-22.

Table 38: Plan C Area, Utilities Fund Expenditure

Project	CIP #	Amount Expended	Percent of Project Funded by Fund
CIP 74107 - WWTP Expan Phase II	Fund 523	(\$5,250,000)	17%
Total		(\$5,250,000)	

Requirement 6: 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 and the public improvement remains incomplete

Public improvements identified to be constructed using fees collected through funds that have been merged within the Core Area can be found in the respective Core Area fund list of improvements.

Requirement 7: Description of each interfund transfer or loan made from the account, including the public improvement on which the transferred or loaned fees will be expended, and when each will be repaid and the rate of interest the account will receive on the loan.

This entire fund was transferred to a new fund with the adoption of the Core Fees Development Impact Fee Study. Appropriate Funds were transferred to Fund 376 – Core Wastewater (Table 39). No transfers were made to the Core Fee Water Fund as the fees collected for water were spent.

Table 39: Plan C Area Utilities Transfers

Description of Transfer	Transfer To	Transfer From	Amount
Fund merged to Core fees, transfer to Fund 376 – Core Wastewater	Fund 376	Fund 325	(\$231,417)
Total			(\$231,417)

Requirement 8: Identification of any refunds made once determined that sufficient monies have been collected to fund fee-related projects

No refunds were made from this fund in FY21-22.

Ellis

The following sections describe the fees imposed on new developments in the Ellis Specific Plan area, based on the Ellis Finance and Implementation Plan adopted by City Council on August 20, 2013 by Resolution 2013-136. The Public Building Fees were further updated on September 16, 2014, by Resolution 2014-158.

Fund 331 – Ellis Program Area, Traffic

Requirement 1: Brief description of the type of fee

The purpose of the Traffic Fee is to fund the intersection and roadways that are necessary to mitigate the traffic impacts created by new development within the Ellis Program Area. To accommodate this increased growth and travel demand, new or expanded intersections and roadways will be constructed as outlined in the Ellis Finance and Implementation Plan. The County traffic fee gets remitted to the Joint Power Authority to fund regional transportation improvements.

Requirement 2: Amount of fee

Table 40 identifies the Ellis Program Area, Traffic and County Traffic fee for FY21-22.

Table 40: Ellis Program Area, Traffic and County Traffic Fee

Land Use	Traffic Fee	County Traffic Fee
Residential (per unit)		
Low Density	\$2,693.00	\$1,500.00
Medium Density	\$2,693.00	\$1,500.00
High Density	\$1,293.00	\$720.00
Non-Residential (per acre)		
Commercial/Retail	\$42,825.00	\$0.00
Storage	\$2,693.00	\$0.00

Requirement 3: Beginning and ending balance in the fund

Table 41 summarizes the beginning and ending fund balances for the Ellis Program Area, Traffic fee for FY21-22.

Requirement 4: Amount of fees collected and the interest earned during the previous year

Table 41 summarizes the fees collected and the interest earned for the Ellis Program Area, Traffic fund for FY21-22. It should be noted that the Interest/Investment Earnings includes cash fair market value offsets.

Table 41: Ellis Program Area, Traffic Fund Summary

Ellis Area Traffic	Total
Beginning Fund Balance (July 1, 2021)	\$1,623,447
Revenues	
Fees Collected	\$279,140
Interest/Investment Earnings ¹	(\$47,401)
Other Revenues	\$0
Total Revenues	\$231,739
Expenses	
Project Expenses	(\$95,678)
Other Expenses	\$0
Total Expenses	(\$95,678)
Transfers	\$0
Ending Fund Balance (June 30, 2022)	\$1,759,508

* Totals are rounded and may not directly add to the displayed figures. Amounts provided by the City on October 25, 2022.

¹ Investment Earnings total includes cash-fair market value offsets.

Requirement 5: Identification of each public improvement for which fees were expended and the amount of expenditures, including the total percentage of the cost of the public improvement that was funded with fees.

Table 42 identifies the Ellis Program Area, Traffic expenditures for FY21-22.

Table 42: Ellis Program Area, Traffic Project Expenditures

Project	CIP #	Amount Expended	Percent of Project Funded by Fund
Intersection - Corral Hollow & Linne	72104	(\$95,678)	32%
Total		(\$95,678)	

Requirement 6: 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 and the public improvement remains incomplete

The improvements below in Table 43 are compiled from the Ellis FIP and the City's CIP Budget FY22-23 and are currently in construction or soon to be constructed by the developer in exchange for fee credits and reimbursements. The developer will work with the City to determine timing of improvements based upon construction progress and project need. The County traffic fee gets remitted to the Joint Power Authority to fund regional transportation improvements.

Table 43: Ellis Program Area, Traffic CIP Projects

Project	CIP #	Estimated Future Expenditure	Estimated Start	Percent of Project Funded by Fund	Other Funding Sources (if applicable)
Corral Hollow/ Linne Rd - Signalize. Convert intersection to T with no EB Approach, widen WB approach to add 1 LT and 1 TR lane, widen NB approach to provide 2 Thru lanes and 1 RT lane, Widen SB approach to provide 1 LT and 2 Thru lanes.	72104	\$218,815	In Progress	32%	242 - Transp Sales Tax 363 - TIMP Traffic
Corral Hollow/Valpico Rd - Signalize & widen SB approach to provide 1 TL and 1 TR Lane	72095	\$419,462	In Progress	18%	375 - Core Traffic
Corral Hollow Road - 2 lanes to 4 lane arterial	73144	\$448,022	In Progress	2%	242 - Transp Sales Tax 245 - Gas Tax 363 - TIMP Traffic 392 - Reg Transport Impact
Corral Hollow Road - Rural to 4 lane Arterial	73161	\$851,677	In Progress	35%	301 - General Projects 363 - TIMP Traffic
Valpico Road - Rural to 4 lane Arterial	73190	\$153,468	FY22-23	2%	375 - Core Traffic
Grant Line Road - Widen to 6 lanes	73191	\$428,553	FY23-24	9%	375 - Core Traffic
Total		\$2,519,997			

Requirement 7: Description of each interfund transfer or loan made from the account, including the public improvement on which the transferred or loaned fees will be expended, and when each will be repaid and the rate of interest the account will receive on the loan.

No interfund transfers or loans were made from this fund during FY21-22.

Requirement 8: Identification of any refunds made once determined that sufficient monies have been collected to fund fee-related projects

No refunds were made from this fund in FY21-22.

Fund 332 – Ellis Program Area, Storm Drainage

Requirement 1: Brief description of the type of fee

This fee is collected from development located within the Ellis Program Sub-basin to fund master plan drainage infrastructure needs and to pay for the use of excess capacity in existing downstream storm drainage facilities as outlined in the Ellis Finance and Implementation Plan and the Ellis Program Sub-Basin Reevaluation of Program Storm Drainage Infrastructure Memo prepared by Storm Water Consulting Inc. on August 4, 2015.

Requirement 2: Amount of fee

Table 44 identifies the Ellis Program Area, Storm Drainage Fee for FY21-22.

Table 44: Ellis Program Area, Storm Drainage Fee

Land Use	Fee
Residential (per unit)	
Low Density	\$1,797.00
Medium Density	\$981.00
High Density	\$2,229.00
Non-Residential (per acre)	
Commercial/Retail	\$23,836.00
Storage	\$6,691.00

Requirement 3: Beginning and ending balance in the fund

Table 45 summarizes the beginning and ending fund balances for the Ellis Program Area, Storm Drainage for FY21-22.

Requirement 4: Amount of fees collected and the interest earned during the previous year

Table 45 summarizes the fees collected and the interest earned for the Ellis Program Area, Storm Drainage Fee for FY21-22. It should be noted that the Interest/Investment Earnings includes cash fair market value offsets.

Table 45: Ellis Program Area, Storm Drainage Fund Summary

Ellis Area Drainage	Total
Beginning Fund Balance (July 1, 2021)	\$1,385,107
Revenues	
Fees Collected	\$1,165,775
Interest/Investment Earnings ¹	(\$64,218)
Other Revenues	\$0
Total Revenues	\$1,101,557
Expenses	
Project Expenses	\$0
Other Expenses	\$0
Total Expenses	\$0
Transfers	\$0
Ending Fund Balance (June 30, 2022)	\$2,486,664

* Totals are rounded and may not directly add to the displayed figures. Amounts provided by the City on October 25, 2022.

¹ Investment Earnings total includes cash-fair market value offsets.

Requirement 5: Identification of each public improvement for which fees were expended and the amount of expenditures, including the total percentage of the cost of the public improvement that was funded with fees.

There were no expenses from this fund during FY21-22.

Requirement 6: 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 and the public improvement remains incomplete

The list of improvements below in Table 46 is identified in the Ellis FIP and the developer will work with the City to determine timing of improvements based upon construction progress and project need. The City intends to purchase the land for Basin 3A in FY 22-23. The developer is expected to construct the listed improvements soon for fee credits and reimbursements.

Table 46: Ellis Program Area, Storm Drainage CIP Projects

Project	CIP #	Estimated Future Expenditure	Estimated Start	Percent of Project Funded by Fund
Detention Basin 3A (36 AF plus 36 AF add'l excavation)	76PP-XXX	\$972,000	FY22-23	100%
2,800 LF of 12" SD (100 LF of Bore & Jack)	Developer Build	\$351,000	Completed, Reimbursement Pending	100%
2,640 LF of 60" SD	76PP-XXX	\$1,960,200	FY22-23	100%
660 LF of 66" SD (Valpico Road)	76PP-XXX	\$579,150	FY22-23	100%
2,100 LF of 66" SD (to DET 3A)	76PP-XXX	\$1,842,750	FY22-23	100%
Total		\$5,705,100		

* Note: 76PP-XXX designates a project that still needs a CIP number assigned

Requirement 7: Description of each interfund transfer or loan made from the account, including the public improvement on which the transferred or loaned fees will be expended, and when each will be repaid and the rate of interest the account will receive on the loan.

No interfund transfers or loans were made from this fund during FY21-22.

Requirement 8: Identification of any refunds made once determined that sufficient monies have been collected to fund fee-related projects

No refunds were made from this fund in FY21-22.

Fund 333 – Ellis Program Area, Parks and Recreation

Requirement 1: Brief description of the type of fee

The purpose of the Parks and Recreation Fee is to fund the park and recreation needs generated by growth in the Ellis Program Area. Each new resident creates a demand for additional park and recreation facilities such as neighborhood parks and community parks. The City’s adopted standard is to provide three acres of Neighborhood Park and one acre of Community Park for each 1,000 new residents. In order to accommodate these needs, new facilities will be built and/or existing facilities will be expanded. The developer receives park credits for the construction of parks.

Requirement 2: Amount of fee

Table 47 identifies the Ellis Program Area, Parks and Recreation fee for FY21-22.

Table 47: Ellis Program Area, Parks and Recreation Fee

Land Use	Fee
Residential (per unit)	
Low Density	\$8,128.00
Medium Density	\$6,651.00
High Density	\$5,419.00

Requirement 3: Beginning and ending balance in the fund

Table 48 summarizes the beginning and ending fund balances for the Ellis Program Area, Parks and Recreation fee for FY21-22.

Requirement 4: Amount of fees collected and the interest earned during the previous year

Table 48 summarizes the fees collected and the interest earned for the Ellis Program Area, Parks and Recreation fund for FY21-22. It should be noted that the Interest/Investment Earnings includes cash fair market value offsets.

Table 48: Ellis Program Area, Parks and Recreation Fund Summary

Ellis Area Parks	Total
Beginning Fund Balance (July 1, 2021)	\$1,320,803
Revenues	
Fees Collected	\$1,513,589
Interest/Investment Earnings ¹	(\$70,743)
Other Revenues	\$0
Total Revenues	\$1,442,846
Expenses	
Project Expenses	\$0
Other Expenses	\$0
Total Expenses	\$0
Transfers	\$0
Ending Fund Balance (June 30, 2022)	\$2,763,649

* Totals are rounded and may not directly add to the displayed figures. Amounts provided by the City on October 25, 2022.

¹ Investment Earnings total includes cash-fair market value offsets.

Requirement 5: Identification of each public improvement for which fees were expended and the amount of expenditures, including the total percentage of the cost of the public improvement that was funded with fees.

There were no expenses from this fund during FY21-22.

Requirement 6: 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 and the public improvement remains incomplete

The developer is to build and receive credits for neighborhood parks. The developer has built or will build neighborhood parks in the future and seek reimbursements for the parks. The following projects in Table 49 were identified in the Ellis FIP and are at various stages of design and construction.

Table 49: Ellis Program Area, Parks and Recreation CIP Project

Project	CIP #	Estimated Future Expenditure	Estimated Start	Percent of Project Funded by Fund
Neighborhood Parks	Developer Build	\$11,729,450	In Progress	100%
Community Park - Aquatic Center	78054	\$3,372,011	In Progress	5%
Total		\$15,101,461		

Requirement 7: Description of each interfund transfer or loan made from the account, including the public improvement on which the transferred or loaned fees will be expended, and when each will be repaid and the rate of interest the account will receive on the loan.

No interfund transfers or loans were made from this fund during FY21-22.

Requirement 8: Identification of any refunds made once determined that sufficient monies have been collected to fund fee-related projects

No refunds were made from this fund in FY21-22.

Fund 334 – Ellis Program Area, Public Buildings

Requirement 1: Brief description of the type of fee

The purpose of the Public Building Fee is to fund the City Hall & Public Works facility, community center, library, and public safety facilities generated by the new development within the Ellis Program Area. In order to accommodate these needs, new facilities will be built or existing facilities will be expanded. The facilities are identified in the Ellis Finance and Implementation Plan.

Requirement 2: Amount of fee

Table 50 identifies the Ellis Program Area, Public Buildings fee for FY21-22.

Table 50: Ellis Program Area, Public Buildings Fee

Land Use	Fee
Residential (per unit)	
Low Density	\$3,479.00
Medium Density	\$2,846.00
High Density	\$2,319.00
Non-Residential (per acre)	
Commercial/Retail	\$2,369.00
Storage	\$2,369.00

Note: Ellis met their Communication Tower and Equipment fee obligation by paying \$155,141.50 at the first final map, as such, fees do not include the Communication Tower and Equipment fee.

Requirement 3: Beginning and ending balance in the fund

Table 51 summarizes the beginning and ending fund balances for the Ellis Program Area, Public Buildings fee for FY21-22.

Requirement 4: Amount of fees collected and the interest earned during the previous year

Table 51 summarizes the fees collected and the interest earned for the Ellis Program Area, Public Buildings fund for FY21-22. It should be noted that the Interest/Investment Earnings includes cash fair market value offsets.

Table 51: Ellis Program Area, Public Buildings Fund Summary

Ellis Area Public Bldgs	Total
Beginning Fund Balance (July 1, 2021)	\$1,796,267
Revenues	
Fees Collected	\$875,590
Interest/Investment Earnings ¹	(\$68,260)
Other Revenues	\$0
Total Revenues	\$807,330
Expenses	
Project Expenses	\$0
Other Expenses	\$0
Total Expenses	\$0
Transfers	\$0
Ending Fund Balance (June 30, 2022)	\$2,603,597

* Totals are rounded and may not directly add to the displayed figures. Amounts provided by the City on October 25, 2022.

¹ Investment Earnings total includes cash-fair market value offsets.

Requirement 5: Identification of each public improvement for which fees were expended and the amount of expenditures, including the total percentage of the cost of the public improvement that was funded with fees.

There were no expenses from this fund during FY21-22.

Requirement 6: 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 and the public improvement remains incomplete

Table 52 shows the current prioritization of funds which includes a multi-generational recreation facility which will include a police substation. The multi-generational recreation facility is currently under design.

Table 52: Ellis Program Area, Public Buildings CIP Projects

Project	CIP #	Project Cost	Estimated Start	Percent of Project Funded by Fund	Other Funding Sources
Multi-Generational Rec Center	78178	\$1,206,812	In Progress	3%	307 - Measure V Grant Funding Developer Contribution
Public Safety Facilities - Multigenerational Center (PD Substation)	TBD	\$1,753,220	2023	5%	307 - Measure V 366 - TIMP Public Facilities
Total		\$2,960,032			

Requirement 7: Description of each interfund transfer or loan made from the account, including the public improvement on which the transferred or loaned fees will be expended, and when each will be repaid and the rate of interest the account will receive on the loan.

No interfund transfers or loans were made from this fund during FY21-22.

Requirement 8: Identification of any refunds made once determined that sufficient monies have been collected to fund fee-related projects

No refunds were made from this fund in FY21-22.

Fund 335 – Ellis Program Area, Water

Requirement 1: Brief description of the type of fee

The purpose of the Water Fee is to fund the water conveyance, water supply, and water treatment facilities that are necessary to provide water to the future new development in the Ellis Program Area. In order to accommodate this increased demand, new facilities must be built and/or existing facilities expanded as shown in the Ellis Finance and Implementation Plan.

Requirement 2: Amount of fee

Table 53 identifies the Ellis Program Area, Water Fee for FY21-22.

Table 53: Ellis Program Area, Water Fee

Land Use	Fee
Residential (per unit)	
Low Density	\$7,058.00
Medium Density	\$6,070.00
High Density	\$4,094.00
Non-Residential (per acre)	
Commercial/Retail	\$39,736.00
Storage	\$39,736.00

Requirement 3: Beginning and ending balance in the fund

Table 54 summarizes the beginning and ending fund balances for the Ellis Program Area, Water Fee for FY21-22.

Requirement 4: Amount of fees collected and the interest earned during the previous year

Table 54 summarizes the fees collected and the interest earned for the Ellis Program Area, Water Fund for FY21-22. It should be noted that the Interest/Investment Earnings includes cash fair market value offsets. The fees collected are shown as negative due to a developer reimbursement for fees previously paid and for which they were later eligible to receive credits. The fund balance includes interest collected from prior funds before reimbursements were made. These funds will be reallocated to the other Ellis funds.

Table 54: Ellis Program Area, Water Fund Summary

Ellis Area Water	Total
Beginning Fund Balance (July 1, 2021)	\$318,301
Revenues	
Fees Collected	(\$292,655)
Interest/Investment Earnings ¹	(\$1,596)
Other Revenues	\$0
Total Revenues	(\$294,251)
Expenses	
Project Expenses	\$0
Other Expenses	\$0
Total Expenses	\$0
Transfers	\$0
Ending Fund Balance (June 30, 2022)²	\$24,050

* Totals are rounded and may not directly add to the displayed figures. Amounts provided by the City on October 25, 2022.

¹ Investment Earnings total includes cash-fair market value offsets.

² Fund Balance includes interest collected from prior funds before reimbursements were made. The City will be reallocating these funds.

Requirement 5: Identification of each public improvement for which fees were expended and the amount of expenditures, including the total percentage of the cost of the public improvement that was funded with fees.

There were no expenses from this fund during FY21-22.

Requirement 6: 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 and the public improvement remains incomplete

The developer is building and dedicating improvements in exchange for fee credits, thus, this fund is not anticipated to fund any projects in the near future. Developer will work with the City to determine timing of improvements based upon construction progress and project need.

Requirement 7: Description of each interfund transfer or loan made from the account, including the public improvement on which the transferred or loaned fees will be expended, and when each will be repaid and the rate of interest the account will receive on the loan.

No interfund transfers or loans were made from this fund during FY21-22.

Requirement 8: Identification of any refunds made once determined that sufficient monies have been collected to fund fee-related projects

A refund of \$292,655 was completed during FY21-22 to reverse the fees collected in FY20-21 for lots 1-7, 11-43, and 250-252 . The lots received fee credits instead.

Fund 336 – Ellis Program Area, Recycled Water

Requirement 1: Brief description of the type of fee

The purpose of the Recycled Water Fee is to fund the recycled water facilities that are necessary to provide recycled water to the future new development in the Ellis Program Area. To accommodate this increased demand, new facilities must be built and/or existing facilities expanded.

Requirement 2: Amount of fee

Table 55 identifies the Ellis Program Area, Recycled Water Fee for FY21-22.

Table 55: Ellis Program Area, Recycled Water Fee

Land Use	Fee
Residential (per unit)	
Low Density	\$2,654.00
Medium Density	\$2,282.00
High Density	\$1,539.00
Non-Residential (per acre)	
Commercial/Retail	\$14,942.00
Storage	\$14,942.00

Requirement 3: Beginning and ending balance in the fund

Table 56 summarizes the beginning and ending fund balances for the Ellis Program Area, Recycled Water fee for FY21-22.

Requirement 4: Amount of fees collected and the interest earned during the previous year

Table 56 summarizes the fees collected and the interest earned for the Ellis Program Area, Recycled Water fund for FY21-22. It should be noted that the Interest/Investment Earnings includes cash fair market value offsets. The Fees collected are shown as negative due to a developer reimbursement for fees previously paid and for which they were later eligible to receive credits.

Table 56: Ellis Program Area, Recycled Water Fund Summary

Ellis Area Recycled Water	Total
Beginning Fund Balance (July 1, 2021)	\$146,883
Revenues	
Fees Collected	(\$110,046)
Interest/Investment Earnings ¹	(\$1,320)
Other Revenues	\$0
Total Revenues	(\$111,366)
Expenses	
Project Expenses	\$0
Other Expenses	\$0
Total Expenses	\$0
Transfers	\$0
Ending Fund Balance (June 30, 2022)	\$35,517

* Totals are rounded and may not directly add to the displayed figures. Amounts provided by the City on October 25, 2022.

¹ Investment Earnings total includes cash-fair market value offsets.

Requirement 5: Identification of each public improvement for which fees were expended and the amount of expenditures, including the total percentage of the cost of the public improvement that was funded with fees.

There were no expenses from this fund during FY21-22.

Requirement 6: 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 and the public improvement remains incomplete

Ellis funds a fair share of the improvements identified in the Recycled Water Master Plan. Ellis has built infrastructure and received fee credits and reimbursements. Table 57 identifies the current prioritization of funds.

Table 57: Ellis Program Area, Recycled Water CIP Projects

Project	CIP #	Estimated Future Expenditure	Estimated Start	Percent of Project Funded by Fund	Other Funding Sources (if applicable)
Citywide Recycled Water Contribution	TBD	\$5,617,291	2025	4%	368 - TIMP Recycled Water
Total		\$5,617,291			

Requirement 7: Description of each interfund transfer or loan made from the account, including the public improvement on which the transferred or loaned fees will be expended, and when each will be repaid and the rate of interest the account will receive on the loan.

No interfund transfers or loans were made from this fund during FY21-22.

Requirement 8: Identification of any refunds made once determined that sufficient monies have been collected to fund fee-related projects

No refunds were made from this fund in FY21-22.

Fund 337 – Ellis Program Area, Wastewater

Requirement 1: Brief description of the type of fee

The purpose of the Wastewater System Fee is to fund the wastewater facilities and improvements that are needed to serve new development within the Ellis Program Area. In order to accommodate the increase wastewater generated by new development, new facilities will be built and/or existing facilities will be expanded as outlined in the Ellis Finance and Implementation Plan.

Requirement 2: Amount of fee

Table 58 identifies the Ellis Program Area, Wastewater Fee for FY21-22.

Table 58: Ellis Program Area, Wastewater Fee

Land Use	Fee
Residential (per unit)	
Low Density	\$8,337.00
Medium Density	\$6,753.00
High Density	\$5,586.00
Non-Residential (per acre)	
Commercial/Retail	\$43,352.00
Storage	\$3,168.00

Requirement 3: Beginning and ending balance in the fund

Table 59 summarizes the beginning and ending fund balances for the Ellis Program Area, Wastewater Fee for FY21-22.

Requirement 4: Amount of fees collected and the interest earned during the previous year

Table 59 summarizes the fees collected and the interest earned for the Ellis Program Area, Wastewater Fund for FY21-22. It should be noted that the Interest/Investment Earnings includes cash fair market value offsets.

Table 59: Ellis Program Area, Wastewater Fund Summary

Ellis Area Wastewater	Total
Beginning Fund Balance (July 1, 2021)	\$3,577,194
Revenues	
Fees Collected	\$2,098,244
Interest/Investment Earnings ¹	(\$79,763)
Other Revenues	\$0
Total Revenues	\$2,018,481
Expenses	
Project Expenses	(\$2,900,000)
Other Expenses	\$0
Total Expenses	(\$2,900,000)
Transfers	\$0
Ending Fund Balance (June 30, 2022)	\$2,695,675

* Totals are rounded and may not directly add to the displayed figures. Amounts provided by the City on October 25, 2022.

¹ Investment Earnings total includes cash-fair market value offsets.

Requirement 5: Identification of each public improvement for which fees were expended and the amount of expenditures, including the total percentage of the cost of the public improvement that was funded with fees.

Table 60 identifies the expenditures for the Ellis Program Area, Wastewater Fee for FY21-22.

Table 60: Ellis Program Area, Wastewater Expenditures

Project	CIP #	Amount Expended	Percent of Project Funded by Fund
CIP 74107 - WWTP Expan Phase II	74107	(\$2,900,000)	9%
Total		(\$2,900,000)	

Requirement 6: 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 and the public improvement remains incomplete

Table 61 identifies the Ellis Program Area, Wastewater CIP projects identified in the Ellis FIP and FY22-23 CIP budget updated with remaining project costs. Fees will continue to be collected for contribution to the WWTP expansion future phases.

Table 61: Ellis Program Area, Wastewater CIP Projects

Project	CIP #	Estimated Future Expenditure	Estimated Start	Percent of Project Funded by Fund	Other Funding Sources (if applicable)
Sewer Capacity Upgrade - Corral Hollow between Schulte & 11th	74165	\$400,000	2027+	87%	364 - TIMP Wastewater
Tracy WWTP Expansion Future Phase 2C	74PP-XXX	\$9,043,404	In Progress	26%	523 - Wastewater Capital 364 - TIMP Wastewater 376 - Core Wastewater
Corral Hollow Sewer System Improvement	74PP-XXX	\$2,786,118	TBD	TBD	364 - TIMP Wastewater
Total		\$12,229,522			

Requirement 7: Description of each interfund transfer or loan made from the account, including the public improvement on which the transferred or loaned fees will be expended, and when each will be repaid and the rate of interest the account will receive on the loan.

No interfund transfers or loans were made from this fund during FY21-22.

Requirement 8: Identification of any refunds made once determined that sufficient monies have been collected to fund fee-related projects

No refunds were made from this fund in FY21-22.

Fund 350 - Northeast Industrial Area, Storm Drain

Requirement 1: Brief description of the type of fee

This fee is collected from Northeast Industrial Area and Eastside Industrial Area, to contribute to the construction of Storm Drain facilities as identified in Storm Drainage Impact Fee Study for the expanded Northeast Industrial Area and Eastside Industrial Area adopted on October 2, 2018 by Resolution 2018-204.

Requirement 2: Amount of fee

Table 62 identifies the Northeast Industrial Area, Storm Drain Fee for FY21-22

Table 62: Northeast Industrial Area, Storm Drain Fee

Land Use	Fee
Residential (per unit)	
Very Low Density	\$3,334.00
Low Density	\$2,304.00
Medium Density	\$1,423.00
High Density	\$1,310.00
Non-Residential (per acre)	
Commercial/Retail	\$39,045.00
Office	\$39,045.00
Industrial	\$39,045.00

Requirement 3: Beginning and ending balance in the fund

Table 63 summarizes the beginning and ending fund balances for the Northeast Industrial Area, Storm Drain Fee for FY21-22,

Requirement 4: Amount of fees collected and the interest earned during the previous year

Table 63 summarizes the fees collected and the interest earned for the Northeast Industrial Area, Storm Drain Fee for FY21-22. It should be noted that the Interest/Investment Earnings includes cash fair market value offsets.

Table 63: Northeast Industrial Area, Storm Drain Fund Summary

NEI Storm Drain	Total
Beginning Fund Balance (July 1, 2021)	\$2,639,208
Revenues	
Fees Collected	\$0
Interest/Investment Earnings ¹	(\$69,920)
Other Revenues	\$0
Total Revenues	(\$69,920)
Expenses	
Project Expenses	\$0
Other Expenses	\$0
Total Expenses	\$0
Transfers	\$0
Ending Fund Balance (June 30, 2022)	\$2,569,288

* Totals are rounded and may not directly add to the displayed figures. Amounts provided by the City on October 25, 2022.

¹ Investment Earnings total includes cash-fair market value offsets.

Requirement 5: Identification of each public improvement for which fees were expended and the amount of expenditures, including the total percentage of the cost of the public improvement that was funded with fees.

There were no expenses from this fund during FY21-22.

Requirement 6: 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 and the public improvement remains incomplete

The improvements in Table 64 are identified in the updated expanded Northeast Industrial Area and Eastside Industrial Area Storm Drainage Fees adopted on October 2, 2018 through Resolution No. 2018-204. The City has purchased land for DET NEI and developers are constructing the improvements, including the pump station and force main, and will receive fee credits/reimbursement for their costs. Reimbursements are still being calculated and will be funded through this fee program. DET 16 is the next anticipated project that will be developer built and funded through this fee program.

Table 64: Northeast Industrial Area, Storm Drain CIP Projects

Project	CIP #	Estimated Future Expenditure	Estimated Start	Percent of Project Funded by Fund
DET NEI (128 AF, plus 22 AF add'l excavation) - Reimbursement Remaining	Developer Build	\$377,826	Completed, Awaiting Reimbursement	100%
DET 16 (38 AF, plus 10 AF add'l excavation)	76PP-XXX	\$1,036,800	2024	100%
DET 16 Pump Station (1.0 cfs capacity)	76PP-XXX	\$472,500	2024	100%
10" SDFM (Outfall DET 16 to DET NEI)	76PP-XXX	\$337,500	2024	100%
Land Acquisition - DET 16 12 AC	76PP-XXX	\$1,800,000	2024	100%
Total		\$4,024,626		

Requirement 7: Description of each interfund transfer or loan made from the account, including the public improvement on which the transferred or loaned fees will be expended, and when each will be repaid and the rate of interest the account will receive on the loan.

No interfund transfers or loans were made from this fund during FY21-22.

Requirement 8: Identification of any refunds made once determined that sufficient monies have been collected to fund fee-related projects

No refunds were made from this fund in FY21-22.

Fund 351 - Northeast Industrial Area, Ph 1, Arterials, Water, Wastewater, Public Buildings (*Fund Closed: Transferred to Fund 371 – Core Public Facilities, Fund 375 – Core Traffic, Fund 376 – Core Wastewater, Fund 377 – Core Water*)

Requirement 1: Brief description of the type of fee

The fees in this fund are collected from Northeast Industrial Area, Ph 1, to contribute to the construction of Arterials, Water, Wastewater, and Public Buildings identified in the Northeast Industrial Area – Phase 1 Finance and Implementation Plan adopted by City Council on April 15, 2008 by Resolution 2008-065. The Public Building Fees were further updated on September 16, 2014, by Resolution 2014-158. The NEI Ph 1 fees were eliminated following the adoption of the Core Fee Program on January 18, 2022.

Requirement 2: Amount of fee

Table 65 identifies the Northeast Industrial Area, Ph 1, Fees for FY21-22

Table 65: Northeast Industrial Area, Ph 1 Fee

Land Use	Public Buildings Fee	Roadways Fee	Wastewater Fee	Water Fee
Non-Residential (per acre)				
Light Industrial	\$3,708.19	\$67,475.00	\$38,450.00	\$5,228.00

Requirement 3: Beginning and ending balance in the fund

Table 66 summarizes the beginning and ending fund balances for the Northeast Industrial Area, Ph 1, Fee for FY21-22. It should be noted that the fund balance is zero due to the closure of this fund and transfer of all funds to the new Core Funds.

Requirement 4: Amount of fees collected and the interest earned during the previous year

Table 66 summarizes the fees collected and the interest earned for the Northeast Industrial Area, Ph 1, for FY21-22. It should be noted that the Interest/Investment Earnings includes cash fair market value offsets.

Table 66: Northeast Industrial Area, Ph 1, Fund Summary

NEI, Ph 1	Total
Beginning Fund Balance (July 1, 2021)	\$11,602,173
Revenues	
Fees Collected	\$0
Interest/Investment Earnings ¹	(\$56,137)
Other Revenues	\$0
Total Revenues	(\$56,137)
Expenses	
Project Expenses	\$0
Other Expenses	(\$648)
Total Expenses	(\$648)
Transfers	(\$11,545,388)
Ending Fund Balance (June 30, 2022)	(\$0)

* Totals are rounded and may not directly add to the displayed figures.

Amounts provided by the City on October 25, 2022.

¹ Investment Earnings total includes cash-fair market value offsets.

Requirement 5: Identification of each public improvement for which fees were expended and the amount of expenditures, including the total percentage of the cost of the public improvement that was funded with fees.

No public improvement expenditures were made from this fund in FY21-22. Other expenses consisted of construction material costs.

Requirement 6: 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 and the public improvement remains incomplete

Public improvements identified to be constructed using fees collected through funds that have been merged within the Core Area can be found in the respective Core Area fund list of improvements.

Requirement 7: Description of each interfund transfer or loan made from the account, including the public improvement on which the transferred or loaned fees will be expended, and when each will be repaid and the rate of interest the account will receive on the loan.

This entire fund was transferred to new funds with the adoption of the Core Fees Development Impact Fee Study. Table 67 shows the funds that were transferred out of Fund 351 to respective Core Funds.

Table 67: Northeast Industrial Area, Ph 1, Transfers

Description of Transfer	Transfer To	Transfer From	Amount
Close Fund, Transferred for Core Reconciliation	Fund 375 / Fund 357 / Fund 376 / Fund 391	Fund 351	(\$11,545,388)
Total			(\$11,545,388)

Requirement 8: Identification of any refunds made once determined that sufficient monies have been collected to fund fee-related projects

No refunds were made from this fund in FY21-22.

Fund 352 - South MacArthur Plan Area, Arterials, Storm Drain, Parks, Water, Wastewater, Public Buildings (*Fund Closed: Transferred to Fund 371 – Core Public Facilities, Fund 372 – Core Public Safety Fire, Fund 373 – Core Public Safety Police, Fund 374 – Core Public Safety Comm Facilities, Fund 375 – Core Traffic, Fund 377 – Core Water, Fund 376 – Core Wastewater, Fund 378 – Core Parks, Fund 362 – TIMP Storm Drain*)

Requirement 1: Brief description of the type of fee

The fees collected in this fund from the South MacArthur Plan Area are used to fund the construction of Arterials, Storm Drain, Water, Wastewater, and Public Buildings as identified in the South MacArthur Finance and Implementation Plan adopted on September 20, 2005 by Resolution 2005-253. The Public Building Fees were further updated on September 16, 2014, by Resolution 2014-158.

Requirement 2: Amount of fee

Table 68 identifies the South MacArthur Plan Area Fee for FY21-22.

Table 68: South MacArthur Plan Area Fee

Fee	Yosemite Vista Low Density (per unit)	Elissagary Estates Low Density (per unit)
Public Buildings	\$3,322.00	\$3,322.00
Streets & Traffic	\$8,611.00	\$8,611.00
Wastewater	\$11,385.00	\$7,490.00
Water	\$4,646.00	\$4,646.00
Storm Drain	\$3,855.00	\$3,855.00
Parks	\$5,636.00	\$5,636.00
Total	\$37,455.00	\$33,560.00

Requirement 3: Beginning and ending balance in the fund

Table 69 summarizes the beginning and ending fund balances for the South MacArthur Plan Area Fee for FY21-22. It should be noted that the fund balance is zero due to the closure of this fund and transfer of all funds to the new Core Funds.

Requirement 4: Amount of fees collected and the interest earned during the previous year

Table 69 summarizes the fees collected and the interest earned for the South MacArthur Plan Area fund for FY21-22. It should be noted that the Interest/Investment Earnings includes cash fair market value offsets.

Table 69: South MacArthur Plan Area Fund Summary

S MacArthur Area	Total
Beginning Fund Balance (July 1, 2021)	\$11,788,637
Revenues	
Fees Collected	\$0
Interest/Investment Earnings ¹	(\$57,036)
Other Revenues	\$0
Total Revenues	(\$57,036)
Expenses	
Project Expenses	\$0
Other Expenses	\$0
Total Expenses	\$0
Transfers	(\$11,731,601)
Ending Fund Balance (June 30, 2022)	(\$0)

* Totals are rounded and may not directly add to the displayed figures. Amounts provided by the City on October 25, 2022.

¹ Investment Earnings total includes cash-fair market value offsets.

Requirement 5: Identification of each public improvement for which fees were expended and the amount of expenditures, including the total percentage of the cost of the public improvement that was funded with fees.

No expenditures were made from this fund in FY21-22.

Requirement 6: 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 and the public improvement remains incomplete

Public improvements identified to be constructed using fees collected through funds that have been merged within the Core Area can be found in the respective Core Area fund list of improvements.

Requirement 7: Description of each interfund transfer or loan made from the account, including the public improvement on which the transferred or loaned fees will be expended, and when each will be repaid and the rate of interest the account will receive on the loan.

This entire fund was transferred to new funds with the adoption of the Core Fees Development Impact Fee Study. Table 70 identifies the appropriate funds that were transferred to Fund 371 – Core Public Facilities, Fund 372 – Core Public Safety Fire, Fund 373 – Core Public Safety Police, Fund 374 – Core Public Safety Comm Facilities, Fund 375 – Core Traffic, Fund 377 – Core Water, Fund 376 – Core Wastewater, Fund 378 – Core Parks, and Fund 362 – TIMP, Storm Drain. Based on the Core Fees Report, SMPA storm drainage fund balance of \$9,819,236 was transferred to the existing Master Plan's Storm Drainage Fund 362 less the \$42,565 that was removed for the cash fair market value offset.

Table 70: South MacArthur Plan Area Transfers

Description of Transfer	Transfer To	Transfer From	Amount
TIMP, Strm Drn	Fund 362	Fund 352	(\$9,776,671)
Fund merged to Core fees, transfer to Fund 371 – Core Public Facilities	Fund 371	Fund 352	(\$79,336)
Fund merged to Core fees, transfer to Fund 372 – Core Public Safety Fire	Fund 372	Fund 352	(\$15,985)
Fund merged to Core fees, transfer to Fund 373 – Core Public Safety Police	Fund 373	Fund 352	(\$71,516)
Fund merged to Core fees, transfer to Fund 374 – Core Public Safety Comm Facilities	Fund 374	Fund 352	(\$1,689)
Fund merged to Core fees, transfer to Fund 375 – Core Traffic	Fund 375	Fund 352	(\$1,243,903)
Fund merged to Core fees, transfer to Fund 376 – Core Wastewater	Fund 376	Fund 352	(\$238,494)
Fund merged to Core fees, transfer to Fund 377 – Core Water	Fund 377	Fund 352	(\$144,306)
Fund merged to Core fees, transfer to Fund 378 – Core Park	Fund 378	Fund 352	(\$159,700)
Total			(\$11,731,601)

Requirement 8: Identification of any refunds made once determined that sufficient monies have been collected to fund fee-related projects

No refunds were made from this fund in FY21-22.

Fund 353 – I-205 Corridor Area, Arterials, Storm Drain, Parks, Public Buildings, Water, Sewer Treatment, Program Management (*Fund Closed: Transferred to Fund 375 – Core Traffic, Fund 379 – Core Storm Drain, Fund 378 – Core Parks, Fund 371 – Core Public Facilities, Fund 377 – Core Water, Fund 376 – Core Wastewater*)

Requirement 1: Brief description of the type of fee

These fees are collected from I-205 Corridor Area to contribute to the construction of Arterials, Storm Drain, Public Building, Water, and Wastewater facilities in accordance with the I-205 Cost Allocation Spreadsheet #47 adopted on June 19, 2007 by Resolution 2007-136. The Public Building Fees were further updated on September 16, 2014, by Resolution 2014-158.

Requirement 2: Amount of fee

Table 71 on the following page shows the I-205 Corridor Area Fees for FY21-22 by parcel.

Table 71: I-205 Corridor Area Fee

Land Use	PCL GL-2B (7)	PCL GL-6	PCL GL-8	PCL GL-15 1(A)	PCL GL-15- 1(B)	PCL GL-16	PCL GL-24c	PCL M1	PCL M2
	(SC)	(GC)	(FC)	(GC)	(GC)	(SC)	(GC)	(LI)	(LI)
Cost Allocations									
Road Circulation	\$889,337	\$68,349	\$226,508	\$136,699	\$182,265	\$254,905	\$2,415,008	\$0	\$0
Freeway Interchange	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Signals	\$46,764	\$3,594	\$11,910	\$7,188	\$9,584	\$13,404	\$126,987	\$0	\$0
Intersection Mitigation	\$80,876	\$6,216	\$20,598	\$12,431	\$16,575	\$23,181	\$219,619	\$0	\$0
Sub-Total Road Costs	\$1,016,976	\$78,159	\$259,017	\$156,318	\$208,424	\$291,490	\$2,761,615	\$0	\$0
Sanitary Sewer Treatment	\$184,868	\$10,125	\$66,181	\$20,250	\$26,999	\$52,988	\$357,743	\$151,113	\$419,976
Sanitary Sewer Collection	\$37,261	\$2,041	\$13,339	\$4,081	\$5,442	\$10,680	\$72,104	\$0	\$0
Water Distribution (on-site)	\$26,813	\$1,518	\$8,421	\$3,037	\$4,049	\$7,685	\$53,653	\$0	\$0
Water Distribution (off-site)	\$237,559	\$13,454	\$74,607	\$26,908	\$35,877	\$68,090	\$475,367	\$186,111	\$517,243
Water Supply (9)	-\$134,513	-\$7,618	-\$42,245	-\$15,236	-\$20,315	-\$38,555	-\$269,167	-\$105,381	-\$292,878
Water Treatment / Storage	\$273,603	\$15,495	\$85,927	\$30,990	\$41,320	\$78,421	\$547,493	\$214,349	\$595,722
Storm Drains	\$5,456	\$347	\$811	\$695	\$927	\$1,564	\$12,278	\$0	\$0
Irrigation (NBID)	\$43,426	\$2,766	\$6,454	\$5,532	\$7,376	\$12,447	\$97,731	\$0	\$0
Entries & Gateways (1)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
I-205 Mini Parks	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Downtown Assistance	\$6,314	\$402	\$938	\$804	\$1,072	\$1,810	\$14,209	\$5,161	\$14,343
Park & Ride	\$9,445	\$602	\$1,404	\$1,203	\$1,604	\$2,707	\$21,257	\$0	\$0
Air Quality	\$538	\$34	\$80	\$69	\$91	\$154	\$1,210	\$440	\$1,222
Swainson Hawk	\$18,442	\$1,175	\$2,741	\$2,349	\$3,132	\$5,286	\$41,504	\$15,075	\$41,896
Fire / Public Works Capital	\$102,856	\$6,551	\$15,286	\$13,103	\$17,470	\$29,481	\$231,481	\$84,075	\$233,664
Agricultural Conversion Fee	\$1,758	\$112	\$261	\$224	\$299	\$504	\$3,957	\$1,437	\$3,994
Park Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Park Land Credit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Park Construction	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Master Landscape Plan	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Master Landscape Plan Credit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Public Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
RSP Storm Drain Fee	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
I-205 Entry	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
AD 84-1 Sewer Collection Fee (2)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
AD 87-3 Water Distribution Fee (2)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Communication Tower (10)	\$2,530	\$161	\$376	\$322	\$430	\$725	\$5,693	\$1,149	\$0
TOTAL DISTRICT DIRECT COSTS	\$1,833,330	\$125,324	\$493,598	\$250,649	\$334,198	\$525,477	\$4,428,128	\$553,527	\$1,535,182
Contingency (15%) *	\$278,608	\$18,726	\$76,627	\$37,453	\$49,937	\$79,856	\$661,665	\$95,347	\$264,991
Design & Construction Fees (15%) *	\$278,608	\$18,726	\$76,627	\$37,453	\$49,937	\$79,856	\$661,665	\$95,347	\$264,991
TOTAL CONST., DESIGN & CONTING **	\$2,390,545	\$162,777	\$646,852	\$325,554	\$434,072	\$685,188	\$5,751,459	\$744,222	\$2,065,164
Credit from CFD 91-1 Overlap (3)	-\$30,359	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Soundwall - Corral Hollow Rd @ Greenleaf	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Program Management	\$78,045	\$4,971	\$11,599	\$9,942	\$13,256	\$22,370	\$175,643	\$63,795	\$177,300
Credit for Land Dedication for well (8)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL NET COST	\$2,438,231	\$167,748	\$658,451	\$335,496	\$447,328	\$707,558	\$5,927,101	\$808,016	\$2,242,463
TOTAL COST/NET ACRE	\$258,836	\$279,580	\$470,322	\$279,580	\$279,580	\$262,058	\$279,580	\$104,937	\$104,788
TOTAL COST/SQ. FT. OF LAND	\$5.94	\$6.42	\$10.80	\$6.42	\$6.42	\$6.02	\$6.42	\$2.41	\$2.41

* Fee on construction items only (1,3,5A-6B,6D,7,8,10,12,15A).

** Includes no District formation or Bond financing costs.

(1) Item 9 funds transferred to water treatment / storage per City Council direction.

(2) AD 84-1 & 87-3 are for sewer collection fees and water distribution fees and does not include wastewater or water treatment cost participation.

(3) Credit from CFD 91-1 overlap.

(4) GL-5B is the remnant of GL-5, GL-11, and Old Naglee Road

(5) GL-27 is the remnant from the following parcels: GL-5, GL-6, GL-7, GL-9, GL-10 & GL-11.

(6) M-1 & M-2 Net Area was calculated to be approximately 55 percent of gross area due to parcels within flood plain.

(7) GL-2b has a finance plan that is subject to update with the latest spreadsheet. Parcel E (3.64 acres) has pulled a permit and was removed from the spread.

(8) \$146,780 will be paid to the redevelopment agency for the cost of the land that was used for the well near the corner of Grant Line and Naglee Road (part of GL-27)

(9) These numbers are negative due to a change between spreadsheet #42 and #43 where project funds from CIP 7514 in Water Supply were shifted to CIP 7533 under Water Distribution off-site and 7532 under Water Treatment/Storage. Remaining parcels therefore are receiving a 'credit' for excess money in water supply but are paying more towards Water Distribution off-site and Water Treatment/Storage.

(10) Communication tower based on building SF. Costs shown here are costs assumed per acre based on estimated FAR. Fee is \$20.55 per 1000 sf of building for commercial/retail, \$34.25 for office, and \$6.85 per 1000 sf of light industrial sf of building

Requirement 3: Beginning and ending balance in the fund

Table 72 summarizes the beginning and ending fund balances for the I-205 Corridor Area Fee for FY21-22. It should be noted that the fund balance is zero due to the closure of this fund and transfer of all funds to the new Core Funds.

Requirement 4: Amount of fees collected and the interest earned during the previous year

Table 72 summarizes the fees collected and the interest earned for the I-205 Corridor Area fund for FY21-22. It should be noted that the Interest/Investment Earnings includes cash fair market value offsets.

Table 72: I-205 Corridor Area Fund Summary

I-205 Corridor	Total
Beginning Fund Balance (July 1, 2021)	\$11,555,577
Revenues	
Fees Collected	\$972,576
Interest/Investment Earnings ¹	(\$61,501)
Other Revenues	\$0
Total Revenues	\$911,075
Expenses	
Project Expenses	(\$3,051,287)
Other Expenses	\$0
Total Expenses	(\$3,051,287)
Transfers	(\$9,415,365)
Ending Fund Balance (June 30, 2022)	\$0

* Totals are rounded and may not directly add to the displayed figures. Amounts provided by the City on October 25, 2022.

¹ Investment Earnings total includes cash-fair market value offsets.

Requirement 5: Identification of each public improvement for which fees were expended and the amount of expenditures, including the total percentage of the cost of the public improvement that was funded with fees.

Table 73 identifies the I-205 Corridor Area expenditures for FY21-22.

Table 73: I-205 Corridor Area Project Expenditures

Project	CIP #	Amount Expended	Percent of Project Funded by Fund
Awid: CHR, Byron to GLR	73102	(\$1,287)	100%
CIP 74107 - WWTP Expan Phase II	74107	(\$3,050,000)	10%
Total		(\$3,051,287)	

Requirement 6: 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 and the public improvement remains incomplete

Public improvements identified to be constructed using fees collected through funds that have been merged within the Core Area can be found in the respective Core Area fund list of improvements.

Requirement 7: Description of each interfund transfer or loan made from the account, including the public improvement on which the transferred or loaned fees will be expended, and when each will be repaid and the rate of interest the account will receive on the loan.

This entire fund was transferred to new funds with the adoption of the Core Fees Development Impact Fee Study. Table 74 shows the fund transfers to Fund 378 – Core Parks, Fund 375 – Core Traffic, Fund 376 – Core Wastewater, and Fund 377 – Core Water.

Table 74: I-205 Corridor Area Transfers

Description of Transfer	Transfer To	Transfer From	Amount
Transfer to Fund 378 - Core, Park for Nature Park (CIP 78186)	Fund 378	Fund 353	(\$384,800)
Fund merged to Core fees, transfer to Fund 375 – Core Traffic	Fund 375	Fund 353	(\$7,420,423)
Fund merged to Core fees, transfer to Fund 376 – Core Wastewater	Fund 376	Fund 353	(\$909,678)
Fund merged to Core fees, transfer to Fund 377 – Core Water	Fund 377	Fund 353	(\$700,463)
Total			(\$9,415,365)

Requirement 8: Identification of any refunds made once determined that sufficient monies have been collected to fund fee-related projects

No refunds were made from this fund in FY21-22.

Fund 354 - Industrial Specific Plan South Area, Arterials, Storm Drain, Parks, Public Buildings, Water, Wastewater (Fund Closed: Transferred to Fund 375 – Core Traffic, Fund 379 – Core Storm Drain, Fund 378 – Core Parks, Fund 371 – Core Public Facilities, Fund 372 – Core Public Safety Fire, Fund 373 – Core Public Safety Police, Fund 374 – Core Public Safety Comm Facilities, Fund 377 – Core Water, Fund 376 – Core Wastewater)

Requirement 1: Brief description of the type of fee

This fee is collected from Industrial Specific Plan South Area to contribute to the construction of Arterials, Storm Drain, Parks, Public Buildings, Water, Wastewater facilities per the Industrial Specific Plan South Finance and Implementation Plan adopted on March 17, 2009, by Resolution 2009-048. The Public Building Fees were further updated on September 16, 2014, by Resolution 2014-158.

Requirement 2: Amount of fee

Table 75 identifies the Industrial Specific Plan South Area Fees for FY21-22.

Table 75: Industrial Specific Plan South Area Fee

Fee	SFDU	MFDU 2-4	MFDU 5+	Industrial	Office	Retail
	per unit	per unit	per unit	per acre	per acre	per acre
Roadways	\$6,645.00	\$3,189.00	\$3,189.00	\$74,620.00	\$86,714.00	\$125,120.00
Water	\$4,613.00	\$3,829.00	\$3,091.00	\$8,448.00	\$8,448.00	\$8,448.00
Wastewater-WWTP Fee	\$1,943.00	\$1,620.00	\$1,295.00	\$10,356.00	\$8,938.00	\$8,938.00
WW-Sewer Collection Conveyance	\$3,237.00	\$2,676.00	\$2,158.00	\$1,995.00	\$1,995.00	\$1,995.00
WW-Cheng Diversion Reimbursement	\$208.00	\$173.00	\$139.00	\$1,108.00	\$970.00	\$970.00
Storm Drainage- Zone 1/Upgrade	\$3,654.00	\$2,265.00	\$1,847.00	\$46,037.00	\$46,037.00	\$46,037.00
Storm Drainage-Zone 1/Westside Outfall	\$449.00	\$220.00	\$227.00	\$5,662.00	\$5,662.00	\$5,662.00
Storm Drainage- Zone 2/Upgrade	\$1,311.00	\$642.00	\$526.00	\$16,519.00	\$16,519.00	\$16,519.00
Storm Drainage-Zone 2/Westside Outfall	\$449.00	\$220.00	\$227.00	\$5,662.00	\$5,662.00	\$5,662.00
Parks & Recreation	\$7,309.00	\$6,091.00	\$4,872.00	\$0.00	\$0.00	\$0.00
Public Buildings & Services	\$2,779.81	\$2,315.48	\$1,853.21	\$4,318.19	\$18,371.37	\$17,968.55

Requirement 3: Beginning and ending balance in the fund

Table 76 summarizes the beginning and ending fund balances for the Industrial Specific Plan South Area Fee for FY21-22. It should be noted that the fund balance is zero due to the closure of this fund and transfer of all funds to the new Core Funds.

Requirement 4: Amount of fees collected and the interest earned during the previous year

Table 76 summarizes the fees collected and the interest earned for the Industrial Specific Plan South Area fund for FY21-22. It should be noted that the Interest/Investment Earnings includes cash fair market value offsets.

Table 76: Industrial Specific Plan South Area Fund Summary

ISP, South	Total
Beginning Fund Balance (July 1, 2021)	\$2,089,623
Revenues	
Fees Collected	\$364,798
Interest/Investment Earnings ¹	(\$10,192)
Other Revenues	\$0
Total Revenues	\$354,606
Expenses	
Project Expenses	(\$2,237,489)
Other Expenses	\$0
Total Expenses	(\$2,237,489)
Transfers	(\$206,741)
Ending Fund Balance (June 30, 2022)	\$0

* Totals are rounded and may not directly add to the displayed figures. Amounts provided by the City on October 25, 2022.

¹ Investment Earnings total includes cash-fair market value offsets.

Requirement 5: Identification of each public improvement for which fees were expended and the amount of expenditures, including the total percentage of the cost of the public improvement that was funded with fees.

Table 77 identifies the Industrial Specific Plan South Area fund expenditures for FY21-22.

Table 77: Industrial Specific Plan South Area Project Expenditures

Project	CIP #	Amount Expended	Percent of Project Funded by Fund
TS: CHR & Valpico	72095	(\$24,313)	100%
Arterial CIP IF Reimbursement	79911	(\$2,012,573)	N/A
Detention Basin 2B-Blue Zone	76066	(\$423)	77%
New WW Lines - Eastside Sewer	74119	(\$180)	42%
CIP 74107 - WWTP Expan Phase II	74107	(\$200,000)	1%
Total		(\$2,237,489)	

Requirement 6: 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 and the public improvement remains incomplete

Public improvements identified to be constructed using fees collected through funds that have been merged within the Core Area can be found in the respective Core Area fund list of improvements.

Requirement 7: Description of each interfund transfer or loan made from the account, including the public improvement on which the transferred or loaned fees will be expended, and when each will be repaid and the rate of interest the account will receive on the loan.

This entire fund was transferred to new funds with the adoption of the Core Fees Development Impact Fee Study (Table 78). Funds were transferred between Fund 371 – Core Public Facilities, Fund 372 – Core Public Safety Fire, Fund 373 – Core Public Safety Police, Fund 374 – Core Public Safety Comm Facilities, Fund 375 – Core Traffic, Fund 376 – Core Wastewater, Fund 377 – Core Water, Fund 378 – Core Parks, and Fund 379 – Core Storm Drain as appropriate based on fees revenue and expenditures within each of the fee areas.

Table 78: Industrial Specific Plan South Area Transfers

Description of Transfer	Transfer To	Transfer From	Amount
Fund merged to Core fees, transfer to Fund 371 – Core Public Facilities	Fund 371	Fund 354	(\$276,145)
Fund merged to Core fees, transfer to Fund 372 – Core Public Safety Fire	Fund 372	Fund 354	(\$55,638)
Fund merged to Core fees, transfer to Fund 373 – Core Public Safety Police	Fund 373	Fund 354	(\$248,923)
Fund merged to Core fees, transfer to Fund 374 – Core Public Safety Comm Facilities	Fund 374	Fund 354	(\$5,921)
Fund merged to Core fees, transfer from Fund 375 – Core Traffic	Fund 354	Fund 375	\$180,371
Fund merged to Core fees, transfer to Fund 376 – Core Wastewater	Fund 376	Fund 354	(\$376,991)
Fund merged to Core fees, transfer to Fund 377 – Core Water	Fund 377	Fund 354	(\$301,747)
Fund merged to Core fees, transfer from Fund 378 – Core Park	Fund 354	Fund 378	\$165,658
Fund merged to Core fees, transfer from Fund 379 – Core Drainage	Fund 354	Fund 379	\$712,596
Total			(\$206,741)

Requirement 8: Identification of any refunds made once determined that sufficient monies have been collected to fund fee-related projects

No refunds were made from this fund in FY21-22.

Fund 355 - Presidio Area, Arterials, Arterials – Regional Fee, Storm Drain, Public Building, Water, Wastewater (Fund Closed: Transferred to Fund 375 – Core Traffic, Fund 379 – Core Storm Drain, Fund 371 – Core Public Facilities, Fund 372 – Core Public Safety Fire, Fund 373 – Core Public Safety Police, Fund 374 – Core Public Safety Comm Facilities, Fund 377 – Core Water, Fund 376 – Core Wastewater)

Requirement 1: Brief description of the type of fee

This fee is collected from Presidio Area to contribute to the construction of Arterials, Arterials – Regional Fee, Storm Drain, Public Building, Water, and Wastewater facilities. Presidio Area - Water and Arterial Fees updated October 2, 2001 by Resolution 2001-351. Storm Drain and Traffic fees were adopted by resolution 2000-265. The Public Building Fees were further updated on September 16, 2014, by Resolution 2014-158.

Requirement 2: Amount of fee

Table 79 and Table 80 identify the Presidio Area Fees for FY21-22.

Table 79: Presidio Area Fee

Fee	SFDU per unit
Presidio Area, Arterials	\$6,736.00
Presidio Area, Arterials-Regional Fee	\$1,500.00
Presidio Area, Strm Drn	See next table
Presidio Area, Pub Bldgs	\$1,620.00
Presidio Area, Water	\$555.75
Presidio Area, Wastewater	\$1,105.00

Table 80: Presidio Area Fee, Storm Drain Fee

Storm Drain Fee	Pink Zone per unit	Purple Zone per unit	Yellow Zone per unit
Westside Channel Reimb	\$963.00	N/A	N/A
Upgrades	N/A	\$336.00	\$691.00
RSP Reimb	N/A	\$1,153.00	\$1,112.00

Requirement 3: Beginning and ending balance in the fund

Table 81 summarizes the beginning and ending fund balances for the Presidio Area Fees for FY21-22. It should be noted that the fund balance is zero due to the closure of this fund and transfer of all funds to the new Core Funds.

Requirement 4: Amount of fees collected and the interest earned during the previous year

Table 81 summarizes the fees collected and the interest earned for the Presidio Area fund for FY21-22. It should be noted that the Interest/Investment Earnings includes cash fair market value offsets.

Table 81: Presidio Area Fund Summary

Presidio	Total
Beginning Fund Balance (July 1, 2021)	\$5,588,679
Revenues	
Fees Collected	\$0
Interest/Investment Earnings ¹	(\$27,040)
Other Revenues	\$0
Total Revenues	(\$27,040)
Expenses	
Project Expenses	\$0
Other Expenses	\$0
Total Expenses	\$0
Transfers	(\$5,561,639)
Ending Fund Balance (June 30, 2022)	\$0

* Totals are rounded and may not directly add to the displayed figures. Amounts provided by the City on October 25, 2022.

¹ Investment Earnings total includes cash-fair market value offsets.

Requirement 5: Identification of each public improvement for which fees were expended and the amount of expenditures, including the total percentage of the cost of the public improvement that was funded with fees.

No expenditures were made from this fund in FY21-22.

Requirement 6: 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 and the public improvement remains incomplete

Public improvements identified to be constructed using fees collected through funds that have been merged within the Core Area can be found in the respective Core Area fund list of improvements.

Requirement 7: Description of each interfund transfer or loan made from the account, including the public improvement on which the transferred or loaned fees will be expended, and when each will be repaid and the rate of interest the account will receive on the loan.

This entire fund was transferred to new funds with the adoption of the Core Fees Development Impact Fee Study. Table 82 shows the transfers to Fund 371 – Core Public Facilities, Fund 372 – Core Public Safety Fire, Fund 373 – Core Public Safety PD, Fund 374 – Core Public Safety Comm Facilities, Fund 375 – Core Traffic, Fund 376 – Core Wastewater, & Fund 379 – Core Storm Drain.

Table 82: Presidio Area Transfers

Description of Transfer	Transfer To	Transfer From	Amount
Fund merged to Core fees, transfer to Fund 371 – Core Public Facilities	Fund 371	Fund 355	(\$118,239)
Fund merged to Core fees, transfer to Fund 372 – Core Public Safety Fire	Fund 372	Fund 355	(\$23,823)
Fund merged to Core fees, transfer to Fund 373 – Core Public Safety Police	Fund 373	Fund 355	(\$106,583)
Fund merged to Core fees, transfer to Fund 374 – Core Public Safety Comm Facilities	Fund 374	Fund 355	(\$2,517)
Fund merged to Core fees, transfer to Fund 375 – Core Traffic	Fund 375	Fund 355	(\$3,430,058)
Fund merged to Core fees, transfer to Fund 376 – Core Wastewater	Fund 376	Fund 355	(\$734,624)
Fund merged to Core fees, transfer to Fund 379 – Core Drainage	Fund 379	Fund 355	(\$1,145,795)
Total			(\$5,561,639)

Requirement 8: Identification of any refunds made once determined that sufficient monies have been collected to fund fee-related projects

No refunds were made from this fund in FY21-22.

Fund 356 – Tracy Gateway Phase 1 Area, Arterials, Storm Drain, Public Buildings, Water, Wastewater

Requirement 1: Brief description of the type of fee

This fee is collected from the Tracy Gateway Phase 1 Area to contribute to the construction of Arterials, Storm Drain, Public Buildings, Water, Wastewater facilities as identified in the Finance and Implementation Plan adopted on July 17, 2007 by Resolution No. 2007-175. The Public Building Fees were further updated on September 16, 2014, by Resolution 2014-158.

Requirement 2: Amount of fee

Table 83 identifies the Tracy Gateway Phase 1 Area Fees for FY21-22.

Table 83: Tracy Gateway Area Fee

Fee	Retail ^{1,2}	Office (without Deferral) ²	Office (with Deferral) ²	Hotel (200 room)
Non-Residential (per unit)				
Public Buildings	\$7,385.02	\$17,806.41	\$17,806.41	\$15,306.59
Streets & Highways	\$36,952.18	\$25,610.00	\$1,626.10	\$34,605.86
Wastewater	\$28,176.43	\$40,705.90	\$1,106.02	\$123,567.20
Non-Potable Water	\$35,076.84	\$50,674.77	\$6,739.46	\$153,828.79
Water ³	\$45,382.07	\$65,562.52	\$65,562.52	\$199,022.19
Storm	\$9,549.40	\$9,549.40	\$4,350.19	\$5,199.20

(1) Cost for the Second Floor Office and Hotel (150 room) are included in the Retail land use category.

(2) Cost for The Golf Course Club House, Golf Course, and Golf Maintenance Facilities have been spread to other Phase 1 land uses. Spread is based on Percent of fees paid.

(3) Costs for Water reflect costs for Over-sizing of facilities that Gateway will need to construct upfront. Over-sizing costs may be reimbursable to the developer.

Requirement 3: Beginning and ending balance in the fund

Table 84 summarizes the beginning and ending fund balances for the Tracy Gateway Area for FY21-22.

Requirement 4: Amount of fees collected and the interest earned during the previous year

Table 84 summarizes the fees collected and the interest earned for the Tracy Gateway Area Fees for FY21-22. It should be noted that the Interest/Investment Earnings includes cash fair market value offsets.

Table 84: Tracy Gateway Area Fund Summary

Gateway	Total
Beginning Fund Balance (July 1, 2021)	\$2,126,873
Revenues	
Fees Collected	\$0
Interest/Investment Earnings ¹	(\$55,891)
Other Revenues	\$0
Total Revenues	(\$55,891)
Expenses	
Project Expenses	(\$22,341)
Other Expenses	\$0
Total Expenses	(\$22,341)
Transfers	\$0
Ending Fund Balance (June 30, 2022)	\$2,048,641

* Totals are rounded and may not directly add to the displayed figures. Amounts provided by the City on October 25, 2022.

¹ Investment Earnings total includes cash-fair market value offsets.

Requirement 5: Identification of each public improvement for which fees were expended and the amount of expenditures, including the total percentage of the cost of the public improvement that was funded with fees.

Table 85 identifies the Tracy Gateway Area expenditures for FY21-22.

Table 85: Tracy Gateway Area Project Expenditures

Project	CIP #	Amount Expended	Percent of Project Fee Funded
IC Impvts: I205 & Lammers	73084	(\$22,341)	29%
Total		(\$22,341)	

Requirement 6: 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 and the public improvement remains incomplete.

The list of improvements in Table 86 is identified in the Tracy Gateway Phase 1 Finance and Implementation Plan and have had a portion of the project funding collected through fees from Sutter Hospital. Additional fees are needed to complete funding for the listed projects. The timing is dependent on development moving forward.

Table 86: Tracy Gateway Area CIP Projects

Project	CIP #	Estimated Future Expenditure	Estimated Start	Percent of Project Funded by Fund	Other Funding Sources (if applicable)
IC Improvements: I205 & Lammers	73084	\$257,154	In Progress	26%	808 - Reg Transport Impact
Wastewater Conveyance to Tracy Hills Wastewater Reclamation Facility (WRF), Tracy Hills WRF Fair Share	74PP-064	\$2,227,016	Pending additional project funding	23%	364 - TIMP Wastewater
Pressure Regulating Valve (PRV) in Lammers, In tract Program Water Transmission Lines, Off-site Water Transmission Pipelines Zone 1 and Zone 2	75085	\$5,535,629	Pending additional project funding	100%	
Water Pump Station	75PP-082	\$1,680,000	Pending additional project funding	100%	
Emergency Well	75PP-083	\$2,520,000	Pending additional project funding	100%	
Total		\$12,219,799			

Requirement 7: Description of each interfund transfer or loan made from the account, including the public improvement on which the transferred or loaned fees will be expended, and when each will be repaid and the rate of interest the account will receive on the loan.

No interfund transfers or loans were made from this fund during FY21-22.

Requirement 8: Identification of any refunds made once determined that sufficient monies have been collected to fund fee-related projects

No refunds were made from this fund in FY21-22.

Fund 357 - Northeast Industrial Area, Ph 2, Arterials, Storm Drain, Water, Wastewater, Public Buildings (*Fund Closed: Transferred to Fund 375 – Core Traffic, Fund 379 – Core Storm Drain, Transferred to Fund 377 – Core Water, Fund 376 – Core Wastewater, Fund 371 – Core Public Facilities*)

Requirement 1: Brief description of the type of fee

This fee is collected from Northeast Industrial Area, Ph 2, to contribute to the construction of Arterials, Arterials – Regional Fee, Storm Drain, Public Building, Water, Wastewater facilities per the Northeast Industrial Area Ph 2 Finance and Implementation Plan adopted on January 15, 2008, by Resolution 2008-010. The Public Building Fees were further updated on September 16, 2014, by Resolution 2014-158.

Requirement 2: Amount of fee

Table 87 identifies the Northeast Industrial Area, Ph 2, Fee for FY21-22.

Table 87: Northeast Industrial Area, Ph 2, Fee

Fee	Light Industrial (per acre)
General Gov't & Public Safety Facilities	\$2,953.19
Traffic Safety	\$1,412.00
Streets & Highways	\$63,196.00
Wastewater	\$34,711.00
Water	\$17,639.00

Requirement 3: Beginning and ending balance in the fund

Table 88 summarizes the beginning and ending fund balances for the Northeast Industrial Area, Ph 2, Fee for FY21-22. It should be noted that the fund balance is zero due to the closure of this fund and transfer of all funds to the new Core Funds.

Requirement 4: Amount of fees collected and the interest earned during the previous year

Table 88 summarizes the fees collected and the interest earned for the Northeast Industrial Area, Ph 2, fund for FY21-22. It should be noted that the Interest/Investment Earnings includes cash fair market value offsets.

Table 88: Northeast Industrial Area, Ph 2, Fund Summary

NEI, Ph 2	Total
Beginning Fund Balance (July 1, 2021)	(\$2,175,774)
Revenues	
Fees Collected	\$2,232,787
Interest/Investment Earnings ¹	\$0
Other Revenues	\$0
Total Revenues	\$2,232,787
Expenses	
Project Expenses	(\$4,700,000)
Other Expenses	\$0
Total Expenses	(\$4,700,000)
Transfers	\$4,642,987
Ending Fund Balance (June 30, 2022)	(\$0)

* Totals are rounded and may not directly add to the displayed figures. Amounts provided by the City on October 25, 2022.

¹ Investment Earnings total includes cash-fair market value offsets.

Requirement 5: Identification of each public improvement for which fees were expended and the amount of expenditures, including the total percentage of the cost of the public improvement that was funded with fees.

Table 89 identifies the Northeast Industrial Area, Ph 2 expenditures for FY21-22.

Table 89: Northeast Industrial Area, Ph 2, Project Expenditures

Project	CIP #	Amount Expended	Percent of Project Funded by Fund
CIP 74107 - WWTP Expan Phase II	74107	(\$4,700,000)	15%
Total		(\$4,700,000)	

Requirement 6: 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 and the public improvement remains incomplete

Public improvements identified to be constructed using fees collected through funds that have been merged within the Core Area can be found in the respective Core Area fund list of improvements.

Requirement 7: Description of each interfund transfer or loan made from the account, including the public improvement on which the transferred or loaned fees will be expended, and when each will be repaid and the rate of interest the account will receive on the loan.

This fund was reconciled with the various other funds that were combined with the adoption of the Core Fees Development Impact Fee Study to close the fund. Appropriate funds were transferred between Fund 375 – Core Traffic, Fund 377 – Core Water, and Fund 351 – NEI, Ph 1 (Table 90).

Table 90: Northeast Industrial Area, Ph 2, Transfers

Description of Transfer	Transfer To	Transfer From	Amount
Fund merged to Core fees, transfer to Fund 375 – Core Traffic	Fund 375	Fund 357	(\$35,844)
Closed Fund, Transferred for Core Reconciliation	Fund 357	Fund 351 / Fund 377	\$4,678,830
Total			\$4,642,987

Requirement 8: Identification of any refunds made once determined that sufficient monies have been collected to fund fee-related projects

No refunds were made from this fund in FY21-22.

Fund 358 – Ellis Program Area, Program Management

Requirement 1: Brief description of the type of fee

The monies associated with the Ellis Project Management fund are collected under other fee programs as part of the five percent mark-ups and transferred to this account after they have been collected to fund costs related to the oversight and management of the fee program.

Requirement 2: Amount of fee

The fees are collected as part of the individual fees, calculated as a mark-up of five percent on the project costs. The five percent is then Transferred to the program management fund. Table 91 identifies the Ellis Program Management fee is calculated.

Table 91: Ellis Program Area, Program Management Fee

Land Use	Fee
Residential (per unit)	
Low Density	Fee * 0.05
Medium Density	Fee * 0.05
High Density	Fee * 0.05
Non-Residential (per acre)	
Commercial/Retail	Fee * 0.05
Storage	Fee * 0.05

Requirement 3: Beginning and ending balance in the fund

Table 92 summarizes the beginning and ending fund balances for the Ellis Program Management fee for FY21-22.

Requirement 4: Amount of fees collected and the interest earned during the previous year

Table 92 summarizes the fees collected and the interest earned for the Ellis Program Management fund for FY21-22. It should be noted that the Interest/Investment Earnings includes cash fair market value offsets.

Table 92: Ellis Program Area, Program Management Fund Summary

Ellis Area Prgrm Mgmt	Total
Beginning Fund Balance (July 1, 2021)	\$51,778
Revenues	
Fees Collected	\$1,127
Interest/Investment Earnings ¹	(\$17,762)
Other Revenues	\$0
Total Revenues	(\$16,635)
Expenses	
Project Expenses	(\$44,702)
Other Expenses	\$0
Total Expenses	(\$44,702)
Transfers	\$0
Ending Fund Balance (June 30, 2022)	(\$9,559)

* Totals are rounded and may not directly add to the displayed figures. Amounts provided by the City on October 25, 2022.

¹ Investment Earnings total includes cash-fair market value offsets.

Requirement 5: Identification of each public improvement for which fees were expended and the amount of expenditures, including the total percentage of the cost of the public improvement that was funded with fees.

Table 93 identifies the Ellis Program Area, Program Management Expenditures for FY21-22.

Table 93: Ellis Program Area, Program Management Project Expenditures

Project	CIP #	Amount Expended	Percent of Project Fee Funded
Ellis Area Program Mangement	79211	(\$44,702)	100%
Total		(\$44,702)	

Requirement 6: 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 and the public improvement remains incomplete

This fund is used to for program administrative costs, no public capital improvements are identified.

Requirement 7: Description of each interfund transfer or loan made from the account, including the public improvement on which the transferred or loaned fees will be expended, and when each will be repaid and the rate of interest the account will receive on the loan.

No interfund transfers or loans were made from this fund in FY21-22.

Requirement 8: Identification of any refunds made once determined that sufficient monies have been collected to fund fee-related projects

No refunds were made from this fund in FY21-22.

Fund 360 – Citywide Master Plan Fees, Public Safety - Communication Facilities

Requirement 1: Brief description of the type of fee

The purpose of the Public Safety Fee – Communication Facilities is to fund additional communication facilities that are needed to serve new development in Master Plan Fee program area. Each new resident and worker generates the need for the City to expand their facilities in order to provide adequate response times and improve the City’s emergency communication facilities. To accommodate these needs, new facilities will be built or existing facilities will be expanded as identified in the Public Safety Impact Fee Update adopted on October 1, 2019, by Resolution 2019-196.

Requirement 2: Amount of fee

Table 94 identifies the Citywide Master Plan Fees, Public Safety - Communication Facilities Fee for FY21-22.

Table 94: Citywide Master Plan Fees, Public Safety - Comm Facilities Fee

Land Use	Fee
Residential (per unit)	
Very Low Density	\$285.00
Low Density	\$285.00
Medium Density	\$235.00
High Density	\$190.00
Non-Residential (per 1,000 sf)	
Commercial/Retail	\$86.56
Office	\$144.26
Industrial	\$28.85

Requirement 3: Beginning and ending balance in the fund

Table 95 summarizes the beginning and ending fund balances for the Citywide Master Plan Fees, Public Safety - Communication Facilities for FY21-22.

Requirement 4: Amount of fees collected and the interest earned during the previous year

Table 95 summarizes the fees collected and the interest earned for the Citywide Master Plan Fees, Public Safety - Communication Facilities Fund for FY21-22. It should be noted that the Interest/Investment Earnings includes cash fair market value offsets.

Table 95: Citywide Master Plan Fees, Public Safety - Comm Facilities Fund Summary

TIMP, Pub Safety Comm	Total
Beginning Fund Balance (July 1, 2021)	\$786,304
Revenues	
Fees Collected	\$143,340
Interest/Investment Earnings ¹	\$3,390
Other Revenues	\$0
Total Revenues	\$146,730
Expenses	
Project Expenses	\$0
Other Expenses	\$0
Total Expenses	\$0
Transfers	\$0
Ending Fund Balance (June 30, 2022)	\$933,034

* Totals are rounded and may not directly add to the displayed figures. Amounts provided by the City on October 25, 2022.

¹ Investment Earnings total includes cash-fair market value offsets.

Requirement 5: Identification of each public improvement for which fees were expended and the amount of expenditures, including the total percentage of the cost of the public improvement that was funded with fees.

There were no expenses from this fund during FY21-22.

Requirement 6: 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 and the public improvement remains incomplete

The Public Safety – Communication Facilities Impact Fees adopted on October 1, 2019, outlines the facilities necessary to mitigate new development’s impact on the City’s Communication Facilities. The Master Plan Area infrastructure project needs are currently being re-evaluated and updated through Master Plan updates. Table 96 identifies the Radio Communications Tower project that will utilize funds collected by this fee. The project still requires additional funding to commence.

Table 96: Citywide Master Plan Fees, Public Safety - Comm Facilities CIP Projects

Project	CIP #	Estimated Future Expenditure	Estimated Start	Percent of Project Funded by Fund	Other Funding Sources (if applicable)
Radio Communications Tower	TBD	\$2,984,240	TBD	58%	TBD
Total		\$2,984,240			

Requirement 7: Description of each interfund transfer or loan made from the account, including the public improvement on which the transferred or loaned fees will be expended, and when each will be repaid and the rate of interest the account will receive on the loan.

No interfund transfers or loans were made from this account this FY21-22.

Requirement 8: Identification of any refunds made once determined that sufficient monies have been collected to fund fee-related projects

No refunds were made from this fund in FY21-22.

Fund 361 – Citywide Master Plan Fees, Parks

Requirement 1: Brief description of the type of fee

The City standard for parks is 1 acre per 1,000 residents for Community Parks and 3 acres per 1,000 residents for Neighborhood parks. The Park fee is collected from new development within the master plan area based on the Park Development Impact Fees adopted on January 7, 2014, by Resolution 2014-10.

Requirement 2: Amount of fee

Table 97 identifies the Citywide Master Plan Fees, Parks Fee for FY21-22.

Table 97: Citywide Master Plan Fees, Parks Fee

Land Use	Fee
Residential (per unit)	
Very Low Density	\$9,331.00
Low Density	\$9,331.00
Medium Density	\$7,635.00
High Density	\$6,221.00

Requirement 3: Beginning and ending balance in the fund

Table 98 summarizes the beginning and ending fund balances for the Citywide Master Plan Fees, Parks Fee for FY21-22.

Requirement 4: Amount of fees collected and the interest earned during the previous year

Table 98 summarizes the fees collected and the interest earned for the Citywide Master Plan Fees, Parks Fund for FY21-22. It should be noted that the Interest/Investment Earnings includes cash fair market value offsets.

Table 98: Citywide Master Plan Fees, Parks Fund Summary

TIMP, Parks	Total
Beginning Fund Balance (July 1, 2021)	\$8,408,503
Revenues	
Fees Collected	\$1,354,995
Interest/Investment Earnings ¹	(\$253,763)
Other Revenues	\$0
Total Revenues	\$1,101,232
Expenses	
Project Expenses	(\$44,180)
Other Expenses	\$0
Total Expenses	(\$44,180)
Transfers	\$0
Ending Fund Balance (June 30, 2022)	\$9,465,555

* Totals are rounded and may not directly add to the displayed figures. Amounts provided by the City on October 25, 2022.

¹ Investment Earnings total includes cash-fair market value offsets.

Requirement 5: Identification of each public improvement for which fees were expended and the amount of expenditures, including the total percentage of the cost of the public improvement that was funded with fees.

Table 99 identifies the Citywide Master Plan Fees, Parks expenditures for FY21-22.

Table 99: Citywide Master Plan Fees, Parks Project Expenditures

Project	CIP #	Amount Expended	Percent of Project Funded by Fund
Parks Master Plan	78179	(\$30,006)	70%
Gretchen Tally Park PH III	78170	(\$14,174)	32%
Total		(\$44,180)	

Requirement 6: 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 and the public improvement remains incomplete

The Parks Master Plan outlines the park needs and costs to serve new development. The Master Plan Area infrastructure project needs are currently being updated through Master Plan updates. Table 100 lists the projects currently in progress and anticipated to begin within the next 5 years.

Table 100: Citywide Master Plan Fees, Parks CIP Project

Project	CIP #	Estimated Future Expenditure	Estimated Start	Percent of Project Funded by Fund	Other Funding Sources
Parks Master Plan	78179	\$119,936	In Progress	70%	378 - Core Parks
Gretchen Tally Park Phase III	78170	\$501,122	In Progress	32%	271 - LMD 301 - General Projects 391 - Prgm Mngmt
Future 15-Acre Community Park (Tracy Hills)	78PP-XXX	\$17,226,000	2025	100%	
Total		\$17,847,058			

Requirement 7: Description of each interfund transfer or loan made from the account, including the public improvement on which the transferred or loaned fees will be expended, and when each will be repaid and the rate of interest the account will receive on the loan.

No interfund transfers or loans were made from this account this FY21-22.

Requirement 8: Identification of any refunds made once determined that sufficient monies have been collected to fund fee-related projects

No refunds were made from this fund in FY21-22.

Fund 362 – Citywide Master Plan Fees, Storm Drainage

Requirement 1: Brief description of the type of fee

The purpose of the Storm Drain Fee is to fund storm drain facilities included in the Citywide Storm Drainage Master Plan, and subsequent amendments, that are needed to serve future development in the Master Plan Fee program area. The Storm Drainage fees were adopted on January 7, 2014 by resolution 2014-10 and updated on October 2, 2018 by resolution 2018-204 and on July 1, 2020 by Resolution 2019-217.

Requirement 2: Amount of fee

Table 101 identifies the Citywide Master Plan, Storm Drainage Fees for FY21-22.

Table 101: Citywide Master Plan Fees, Storm Drainage Fee

Land Use	Keenan	Westside Residential	NW WSO	Larch Clover	South MacArthur and Rocha	Mountain House ¹	Lammers Watershed ²	Kagehiro and West Larch Clover ³
Residential (per unit)								
Very Low Density	NA	NA	NA	NA	\$6,008.00	NA	\$1,814.00	\$758.00
Low Density	\$2,644.00	\$5,643.00	NA	NA	\$5,518.00	NA	\$1,666.00	\$657.00
Medium Density	\$1,786.00	\$3,781.00	NA	NA	\$3,669.00	NA	\$1,108.00	\$463.00
High Density	\$1,596.00	\$3,372.00	NA	NA	\$3,283.00	NA	\$992.00	\$412.00
Non-Residential (per acre)								
Commercial/Retail	NA	NA	\$20,229.00	\$12,415.00	\$100,626.00	\$19,962.00	\$30,418.00	NA
Office	NA	NA	\$20,229.00	NA	NA	\$19,962.00	\$30,418.00	NA
Industrial	NA	NA	\$20,229.00	NA	NA	\$19,962.00	\$30,418.00	NA

Please see the storm drainage shed fee studies for the split between outfall versus program infrastructure.

1) Updated Lammers and Mountain House Watershed Storm Drainage Fees were adopted on November 5, 2019 through Resolution No. 2019-217. Fees have been adjusted by ENR in 2020 and 2021

2) Kagehiro and West Larch Clover only pay the Westside Outfall fee. No additional program infrastructure is required by Kagehiro and the West Larch Clover area is discharged directly to the existing detention basin.

3) Kagehiro and West Larch Clover only pay the Westside Outfall fee. No additional program infrastructure is required by Kagehiro and the West Larch Clover area is discharged directly to the existing detention basin.

Requirement 3: Beginning and ending balance in the fund

Table 102 summarizes the beginning and ending fund balances for the Citywide Master Plan Fees, Storm Drainage Fund for FY21-22.

Requirement 4: Amount of fees collected and the interest earned during the previous year

Table 102 summarizes the fees collected and the interest earned for the Citywide Master Plan Fees, Storm Drainage Fund for FY21-22. It should be noted that the Interest/Investment Earnings includes cash fair market value offsets.

Table 102: Citywide Master Plan Fees, Storm Drain Fund Summary

TIMP, Strm Drn	Total
Beginning Fund Balance (July 1, 2021)	\$1,967,443
Revenues	
Fees Collected	\$1,181,051
Interest/Investment Earnings ¹	(\$296,315)
Other Revenues	\$0
Total Revenues	\$884,736
Expenses	
Project Expenses	(\$31,732)
Other Expenses	\$0
Total Expenses	(\$31,732)
Transfers	\$9,776,671
Ending Fund Balance (June 30, 2022)	\$12,597,119

* Totals are rounded and may not directly add to the displayed figures. Amounts provided by the City on October 25, 2022.

¹ Investment Earnings total includes cash-fair market value offsets.

Requirement 5: Identification of each public improvement for which fees were expended and the amount of expenditures, including the total percentage of the cost of the public improvement that was funded with fees.

Table 103 identifies the Citywide Master Plan, Storm Drainage Fund expenditures for FY21-22.

Table 103: Citywide Master Plan Fees, Storm Drain Project Expenditures

Project	CIP #	Amount Expended	Percent of Project Funded by Fund
Storm Drain Master Plan	76086	(\$31,732)	55%
Total		(\$31,732)	

Requirement 6: 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 and the public improvement remains incomplete

The Storm Drainage Master Plan and subsequent amendments, outline the facilities necessary to mitigate new development’s impact on the storm drainage system. The Master Plan Area infrastructure project needs are currently being updated through Master Plan updates. Table 104 identifies the priority projects that will utilize funds collected by this fee within the next five years. The timing of project commencement and funding contributions will be prioritized and evaluated through the City’s CIP process pending the Master Plan updates.

Table 104: Citywide Master Plan Fees, Storm Drain CIP Projects

Project	CIP #	Estimated Future Expenditure	Estimated Start	Percent of Project Funded by Fund	Other Funding Sources (if applicable)
Concrete Channel Lining	TBD	\$11,521,000	2023	100%	
DET 10/11 (240 AF needed for storage)	TBD	\$1,745,100	2024	15%	TBD
DET 10/11 Pump Station (30.0 cfs capacity)	TBD	\$543,000	2024	15%	TBD
DET 10/11 Landscaping – Low Visibility	TBD	\$158,700	2024	15%	TBD
DET 10/11 Spillway & Outfall improvements	TBD	\$70,800	2024	15%	TBD
DET 10/11 30" SD Force Main outlet from DET 10/11	TBD	\$5,806,000	2024	100%	
DET 5 (76 AF needed for storage)	TBD	\$153,120	2026/2027	4%	TBD
DET 5 Landscaping – High Visibility	TBD	\$28,720	2026/2027	4%	TBD
DET 5 Improvements (weir, gates, pipes, misc.)	TBD	\$138,520	2026/2027	4%	TBD
Total		\$20,164,960			

Requirement 7: Description of each interfund transfer or loan made from the account, including the public improvement on which the transferred or loaned fees will be expended, and when each will be repaid and the rate of interest the account will receive on the loan.

Table 105 identifies the Citywide Master Plan Fees, Storm Drainage Fund transfers for FY21-22.

Table 105: Citywide Master Plan Fees, Storm Drain Transfers

Description of Transfer	Transfer To	Transfer From	Amount
Transfer from Fund 352-S MacArthur Area	Fund 362	Fund 352	\$9,776,671
Total			\$9,776,671

Requirement 8: Identification of any refunds made once determined that sufficient monies have been collected to fund fee-related projects

No refunds were made from this fund in FY21-22.

Fund 363 – Citywide Master Plan Fees, Transportation

Requirement 1: Brief description of the type of fee

The purpose of the Traffic Fee is to fund transportation facilities included in the Transportation Master Plan to serve future development in the Master Plan Fee program area. The facilities are identified in the Transportation Impact Fees adopted on January 7, 2014, by Resolution 2014-10.

Requirement 2: Amount of fee

Table 106 identifies the Citywide Master Plan Fees, Transportation Fee for FY21-22.

Table 106: Citywide Master Plan Fees, Transportation Fee

Land Use	Fee
Residential (per unit)	
Very Low Density	\$6,404.00
Low Density	\$6,404.00
Medium Density	\$3,907.00
High Density	\$3,907.00
Non-Residential (per acre)	
Commercial/Retail	\$195,550.00
Office	\$155,978.00
Industrial	\$89,194.00

Requirement 3: Beginning and ending balance in the fund

Table 107 summarizes the beginning and ending fund balances for the Citywide Master Plan Fees, Transportation for FY21-22.

Requirement 4: Amount of fees collected and the interest earned during the previous year

Table 107 summarizes the fees collected and the interest earned for the Citywide Master Plan Fees, Transportation for FY21-22. It should be noted that the Interest/Investment Earnings includes cash fair market value offsets.

Table 107: Citywide Master Plan Fees, Transportation Fund Summary

TIMP, Traffic	Total
Beginning Fund Balance (July 1, 2021)	\$15,742,058
Revenues	
Fees Collected	\$10,128,281
Interest/Investment Earnings ¹	(\$646,981)
Other Revenues ²	\$155,715
Total Revenues	\$9,637,015
Expenses	
Project Expenses	(\$1,203,073)
Other Expenses	\$0
Total Expenses	(\$1,203,073)
Transfers	\$335,319
Ending Fund Balance (June 30, 2022)	\$24,511,319

* Totals are rounded and may not directly add to the displayed figures. Amounts provided by the City on October 25, 2022.

¹ Investment Earnings total includes cash-fair market value offsets.

² Other Revenues include RTIF Transfers.

Requirement 5: Identification of each public improvement for which fees were expended and the amount of expenditures, including the total percentage of the cost of the public improvement that was funded with fees.

Table 108 summarizes the Citywide Master Plan Fees, Transportation expenditures for FY 21-22.

Table 108: Citywide Master Plan Fees, Transportation Project Expenditures

Project	CIP #	Amount Expended	Percent of Project Funded by Fund
IC: I205 & Paradise	73109	(\$4,738)	87%
AW: Cor Hol Rd, Linne to Old Schult	73144	(\$125,433)	31%
Widening - Corral Hollow I580/Linne	73161	(\$75)	21%
IS- Corral Hollow & Linne	72104	(\$103,209)	32%
IS Imp Grant Line & MacArthur	72121	(\$2,879)	100%
OC Upg-I205 & MH Pkwy	73146	(\$2,244)	39%
OC Upgrade-I205 & Mt House Pkwy	73147	(\$899,414)	28%
BW: DMC & Mt House Pkwy	73148	(\$1,230)	100%
Transportation Master Plan	73173	(\$63,852)	69%
Total		(\$1,203,073)	

Requirement 6: 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 and the public improvement remains incomplete

The Transportation Master Plan and Fee Study outline the facilities that are needed to serve new development in the City. The Master Plan Area infrastructure project needs are currently being updated through Master Plan updates. Table 109 summarizes the projects currently programmed in the City’s FY 22-23 budget and the anticipated priority projects that will utilize funds collected through this fee program.

Table 109: Citywide Master Plan Fees, Transportation CIP Projects

Project	CIP #	Estimated Future Expenditure	Estimated Start	Percent of Project Funded by Fund	Other Funding Sources (if applicable)
Intersection Improvements - Corral Hollow & Linne	72104	\$220,074	In Progress	32%	242 - Transp Sales Tax 331 - Ellis Area Traffic
Median & Crosswalk Improvements at Grant Line & MacArthur	72121	\$150,161	In Progress	100%	
Interchange: I205 & Paradise	73109	\$1,368,974	In Progress	87%	245 - Gas Tax
Avenue Widening: Cor Hol Rd, Linne to Old Schult	73144	\$1,118,564	In Progress	31%	242 - Transp Sales Tax 245 - Gas Tax 392 - Reg Transport Impact
Overcrossing Upgrade - I205 & Mt House Pkwy	73146	\$979,750	In Progress	39%	392 - Reg Transport Impact
Overcrossing Upgrade - I580 & International Pkwy	73147	\$13,353,553	In Progress	28%	242 - Trans Sales Tax 261 - ISTEPA 392 - Reg Transport Impact
Bridge Widening: DMC & Mt House Pkwy	73148	\$83,267	In Progress	100%	
Bridge Widening: DMC & OLD Schulte Rd	73149	\$90,858	In Progress	100%	
Bridge Widening: DM Canal & Old Schulte	73150	\$75,930	In Progress	100%	
Widening - Corral Hollow I580/Linne	73161	\$489,908	In Progress	21%	301 - General Projects
Transportation Master Plan	73173	\$151,892	In Progress	69%	391 - Program Management
I-580 at Lammers Road	TBD	\$22,925,700	2023/2024	100%	
Total		\$41,008,631			

Requirement 7: Description of each interfund transfer or loan made from the account, including the public improvement on which the transferred or loaned fees will be expended, and when each will be repaid and the rate of interest the account will receive on the loan.

Table 110 identifies the Citywide Master Plan Fees, Transportation transfers for FY21-22.

Table 110: Citywide Master Plan Fees, Transportation Transfers

Description of Transfer	Transfer To	Transfer From	Amount
Transfer RTIF Funds to Reimb 73146 Exp	Fund 363	REIMB	\$716
Transfer RTIF Funds to Reimb 73147 Exp	Fund 363	REIMB	\$334,603
Total			\$335,319

Requirement 8: Identification of any refunds made once determined that sufficient monies have been collected to fund fee-related projects

No refunds were made from this fund in FY21-22.

Fund 364 – Citywide Master Plan Fees, Wastewater

Requirement 1: Brief description of the type of fee

The purpose of the Wastewater Conveyance and Wastewater Treatment Fees (Wastewater Fees) is to fund the facilities in each category that are necessary to provide wastewater services to future development in the Master Plan Fee program area. The facilities are identified in the Tracy Wastewater Conveyance and Treatment Development Impact Fee Study adopted on January 7, 2014, by Resolution 2014-10.

Requirement 2: Amount of fee

Table 111 identifies the Citywide Master Plan Fees, Wastewater Fees for FY21-22.

Table 111: Citywide Master Plan Fees, Wastewater Fee

Land Use	Treatment Plant	East Conveyance	West Conveyance
Residential (per unit)			
Very Low Density	\$8,305.00	\$2,969.00	\$1,987.00
Low Density	\$8,305.00	\$2,969.00	\$1,987.00
Medium Density	\$6,795.00	\$2,430.00	\$1,627.00
High Density	\$5,538.00	\$1,979.00	\$1,325.00
Non-Residential (per acre)			
Commercial/Retail	\$35,865.00	\$12,823.00	\$8,584.00
Office	\$35,865.00	\$12,823.00	\$8,584.00
Industrial	\$33,222.00	\$11,878.00	\$7,952.00

Requirement 3: Beginning and ending balance in the fund

Table 112 summarizes the beginning and ending fund balances for the Citywide Master Plan Fees, Wastewater Fund for FY21-22.

Requirement 4: Amount of fees collected and the interest earned during the previous year

Table 112 summarizes the fees collected and the interest earned for the Citywide Master Plan Fees, Wastewater Fund for FY21-22. It should be noted that the Interest/Investment Earnings includes cash fair market value offsets.

Table 112: Citywide Master Plan Fees, Wastewater Fund Summary

TIMP, Wastewater	Total
Beginning Fund Balance (July 1, 2021)	\$13,953,673
Revenues	
Fees Collected	\$10,250,518
Interest/Investment Earnings ¹	(\$421,575)
Other Revenues	\$0
Total Revenues	\$9,828,943
Expenses	
Project Expenses	(\$8,453,583)
Other Expenses	\$0
Total Expenses	(\$8,453,583)
Transfers	\$0
Ending Fund Balance (June 30, 2022)	\$15,329,033

* Totals are rounded and may not directly add to the displayed figures. Amounts provided by the City on October 25, 2022.

¹ Investment Earnings total includes cash-fair market value offsets.

Requirement 5: Identification of each public improvement for which fees were expended and the amount of expenditures, including the total percentage of the cost of the public improvement that was funded with fees.

Table 113 summarizes the Citywide Master Plan Fees, Wastewater expenditures for FY21-22.

Table 113: Citywide Master Plan Fees, Wastewater Project Expenditures

Project	CIP #	Amount Expended	Percent of Project Funded by Fund
Wastewater Master Plan	74159	(\$25,701)	100%
CIP 74107 - WWTP Expan Phase II	74107	(\$8,427,882)	29%
Total		(\$8,453,583)	

Requirement 6: 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 and the public improvement remains incomplete

The Wastewater Master Plan and Fee Study outline the facilities that are needed to serve new development in the City. The Master Plan Area infrastructure project needs are currently being updated through Master Plan updates. Updated infrastructure project costs will be determined and the timing of project commencement will be prioritized through the City’s CIP process. Table 114 highlights the projects currently programmed in the City’s FY 22-23 budget and in the early design stages with City staff that will utilize this fund balance.

Table 114: Citywide Master Plan Fees, Wastewater CIP Projects

Project	CIP #	Estimated Future Expenditure	Estimated Start	Percent of Project Funded by Fund	Other Funding Sources (if applicable)
Wastewater Master Plan	74159	\$271,298	In Progress	100%	
Sewer Capacity Upgrade - Corral Hollow between Schulte & 11th	74165	\$2,600,000	In Progress	87%	337 - Ellis Area Wastewater
Tracy WWTP Expansion Future Phase 2c	74PP-XXX	\$25,956,596	In Progress	74%	337 - Ellis Area Wastewater 376 - Core Wastewater 523 - Wastewater Capital
Total		\$28,827,894			

Requirement 7: Description of each interfund transfer or loan made from the account, including the public improvement on which the transferred or loaned fees will be expended, and when each will be repaid and the rate of interest the account will receive on the loan.

No interfund transfers or loans were made from this account this FY21-22.

Requirement 8: Identification of any refunds made once determined that sufficient monies have been collected to fund fee-related projects

No refunds were made from this fund in FY21-22.

Fund 365 – Citywide Master Plan Fees, Water

Requirement 1: Brief description of the type of fee

The purpose of the Water Supply, Water Distribution and Water Treatment Fees (Water Fee) is to fund the facilities in each category that are necessary to provide water to future development in the Master Plan Fee program area. The facilities are identified in the Citywide Water System Master Plan – Tier 1 Development Impact Fee Analysis for the Backbone Buildout Potable and Recycled Water Systems memo adopted on January 7, 2014, by Resolution 2014-10.

Requirement 2: Amount of fee

Table 115 identifies the Citywide Master Plan Fees, Water Fees for FY21-22.

Table 115: Citywide Master Plan Fees, Water Fee

Land Use	Distribution	Supply	Treatment
Residential (per unit)			
Very Low Density	\$5,231.00	\$2,238.00	\$4,069.00
Low Density	\$5,231.00	\$2,238.00	\$4,069.00
Medium Density	\$3,765.00	\$1,612.00	\$2,929.00
High Density	\$2,666.00	\$1,142.00	\$2,074.00
Non-Residential (per acre)			
Commercial/Retail	\$21,756.00	\$9,312.00	\$16,923.00
Office	\$16,317.00	\$6,983.00	\$12,693.00
Industrial	\$16,317.00	\$6,983.00	\$12,693.00

Requirement 3: Beginning and ending balance in the fund

Table 116 summarizes the beginning and ending fund balances for the Citywide Master Plan Fees, Water Supply, Treatment, Storage and Distribution for FY21-22.

Requirement 4: Amount of fees collected and the interest earned during the previous year

Table 116 summarizes the fees collected and the interest earned for the Citywide Master Plan Fees, Water Supply, Treatment, Storage and Distribution for FY21-22. It should be noted that the Interest/Investment Earnings includes cash fair market value offsets.

Table 116: Citywide Master Plan Fees, Water Fund Summary

TIMP, Water	Total
Beginning Fund Balance (July 1, 2021)	\$12,220,293
Revenues	
Fees Collected	\$6,524,534
Interest/Investment Earnings ¹	(\$528,096)
Other Revenues	\$0
Total Revenues	\$5,996,438
Expenses	
Project Expenses	(\$79,406)
Other Expenses	(\$19,518)
Total Expenses	(\$98,923)
Transfers	\$0
Ending Fund Balance (June 30, 2022)	\$18,117,807

* Totals are rounded and may not directly add to the displayed figures. Amounts provided by the City on October 25, 2022.

¹ Investment Earnings total includes cash-fair market value offsets.

Requirement 5: Identification of each public improvement for which fees were expended and the amount of expenditures, including the total percentage of the cost of the public improvement that was funded with fees.

Table 117 summarizes the Citywide Master Plan Fees, Water fund expenditures for FY21-22. Other expenses consisted of program management expenses.

Table 117: Citywide Master Plan Fees, Water Project Expenditures

Project	CIP #	Amount Expended	Percent of Project Fee Funded
WL: Lammers Rd City Zone 3	75160	(\$30,214)	100%
Water Master Plan	75159	(\$49,191)	100%
Total		(\$79,406)	

Requirement 6: 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 and the public improvement remains incomplete

The Water Master Plan and Fee Study outline the facilities that are needed to serve new development in the City. The Master Plan Area infrastructure project needs are currently being re-evaluated and updated through Master Plan updates. Infrastructure projects to be constructed by this fund will be determined through the updates and the timing of project commencement will be prioritized through the City’s CIP process. Table 118 highlights the projects currently programmed in the City’s FY 22-23 budget and priority projects the City anticipates starting within the next five years.

Table 118: Citywide Master Plan Fees, Water CIP Projects

Project	CIP #	Estimated Future Expenditure	Estimated Start	Percent of Project Funded by Fund
Water Lines Lammers Rd	75160	\$5,763,257	In Progress	100%
Tracy Blvd Pipeline Improvements (Replace 12-in diameter pipelines)	TBD	\$847,225	2024/2025	100%
Tracy Blvd Jack and Bore Improvements (18-in diameter, 24-in casing)	TBD	\$147,759	2024/2025	100%
Groundwater Wells Improvements (ammonia addition)	TBD	\$1,500,000	2024/2025	100%
ASR Expansion Study	TBD	\$350,000	2023/2024	100%
JJWTP Storage Reservoir (1.0 MG Clearwell No. 3)	TBD	\$4,061,138	2024/2025	100%
ASR Groundwater Well	TBD	\$5,265,000	2024/2025	100%
SCADA Improvements (Well No. 8)	TBD	\$168,750	2024/2025	100%
SCADA Improvements (Pressure Regulating Station No. 1)	TBD	\$168,750	2024/2025	100%
SCADA Improvements (Pressure Regulating Station No. 2)	TBD	\$168,750	2024/2025	100%
SCADA Improvements (Pressure Regulating Station No. 3)	TBD	\$168,750	2024/2025	100%
SCADA Improvements (Pressure Regulating Station No. 4)	TBD	\$168,750	2024/2025	100%
SCADA Improvements (Pressure Regulating Station No. 5)	TBD	\$168,750	2024/2025	100%
SCADA Improvements (Pressure Regulating Station No. 6)	TBD	\$168,750	2024/2025	100%
Total		\$19,115,628		

Requirement 7: Description of each interfund transfer or loan made from the account, including the public improvement on which the transferred or loaned fees will be expended, and when each will be repaid and the rate of interest the account will receive on the loan.

No interfund transfers or loans were made from this account this FY21-22.

Requirement 8: Identification of any refunds made once determined that sufficient monies have been collected to fund fee-related projects

No refunds were made from this fund in FY21-22.

Fund 366 – Citywide Master Plan Fees, Public Facilities

Requirement 1: Brief description of the type of fee

The purpose of the Public Facilities Fee is to fund public facilities needed to serve new development in the Master Plan program area. In order to accommodate these needs, new facilities will be built or existing facilities will be expanded. Each new resident and worker creates a demand for additional public facilities: such as additional space at City Hall or expansion of the Corporation Yard. In addition, new residents create the additional need for recreational facilities such as an aquatic center, library, and recreation center. These facilities are further defined in the City’s Public Facilities Master Plan and Impact Fee Technical Memo adopted on January 7, 2014, by Resolution 2014-10.

Requirement 2: Amount of fee

Table 119 identifies the Citywide Master Plan Fees, Public Facilities Fee for FY21-22.

Table 119: Citywide Master Plan Fees, Public Facilities Fee

Land Use	Fee
Residential (per unit)	
Very Low Density	\$3,646.00
Low Density	\$3,646.00
Medium Density	\$2,983.00
High Density	\$2,431.00
Non-Residential (per 1,000 sf)	
Commercial/Retail	\$94.68
Office	\$157.82
Industrial	\$31.57

Requirement 3: Beginning and ending balance in the fund

Table 120 summarizes the beginning and ending fund balances for the Citywide Master Plan Fees, Public Facilities for FY21-22.

Requirement 4: Amount of fees collected and the interest earned during the previous year

Table 120 summarizes the fees collected and the interest earned for the Citywide Master Plan Fees, Public Facilities Fund for FY21-22. It should be noted that the Interest/Investment Earnings includes cash fair market value offsets.

Table 120: Citywide Master Plan Fees, Public Facilities Fund Summary

TIMP, Public Fac	Total
Beginning Fund Balance (July 1, 2021)	\$2,789,897
Revenues	
Fees Collected	\$2,250,052
Interest/Investment Earnings ¹	(\$127,065)
Other Revenues	\$0
Total Revenues	\$2,122,987
Expenses	
Project Expenses	\$0
Other Expenses	\$0
Total Expenses	\$0
Transfers	\$0
Ending Fund Balance (June 30, 2022)	\$4,912,884

* Totals are rounded and may not directly add to the displayed figures. Amounts provided by the City on October 25, 2022.

¹ Investment Earnings total includes cash-fair market value offsets.

Requirement 5: Identification of each public improvement for which fees were expended and the amount of expenditures, including the total percentage of the cost of the public improvement that was funded with fees.

No expenditures were made from this account for FY21-22.

Requirement 6: 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 and the public improvement remains incomplete

The Public Facilities Master Plan and Fee Study identified the facilities necessary to serve new development. The Master Plan Area infrastructure project needs are currently being re-evaluated and updated through Master Plan updates. The City is currently planning for the construction of a multi-generational facility as identified in Table 121 which will utilize funds collected to date from this fee program.

Table 121: Citywide Master Plan Fees, Public Facilities CIP Projects

Project	CIP #	Estimated Future Expenditure	Estimated Start	Percent of Project Funded by Fund	Other Funding Sources (if applicable)
Multi-Generational Recreation Center	TBD	\$5,838,453	In Progress	15%	307 - Measure V 334 - Ellis Public Bldgs
Total		\$5,838,453			

Requirement 7: Description of each interfund transfer or loan made from the account, including the public improvement on which the transferred or loaned fees will be expended, and when each will be repaid and the rate of interest the account will receive on the loan.

No interfund transfers or loans were made from this account this FY21-22.

Requirement 8: Identification of any refunds made once determined that sufficient monies have been collected to fund fee-related projects

No refunds were made from this fund in FY21-22.

Fund 367 – Citywide Master Plan Fees, Public Safety - Police

Requirement 1: Brief description of the type of fee

The purpose of the Public Safety Fee - Police is to fund additional police facilities that are needed to serve new development in Master Plan Fee program area. Each new resident and worker generates the need for the City to expand their facilities in order to provide adequate response times and hire and house new officers as outlined in the City of Tracy Public Safety Impact Fee Update adopted on October 1, 2019 by Resolution 2019-196.

Requirement 2: Amount of fee

Table 122 identifies the Citywide Master Plan Fees, Public Safety - Police Fee for FY21-22.

Table 122: Citywide Master Plan Fees, Public Safety – Police Fee

Land Use	Fee
Residential (per unit)	
Very Low Density	\$845.00
Low Density	\$845.00
Medium Density	\$690.00
High Density	\$563.00
Non-Residential (per 1,000 sf)	
Commercial/Retail	\$256.01
Office	\$426.67
Industrial	\$85.35

Requirement 3: Beginning and ending balance in the fund

Table 123 summarizes the beginning and ending fund balances for the Citywide Master Plan Fees, Public Safety - Police for FY21-22.

Requirement 4: Amount of fees collected and the interest earned during the previous year

Table 123 summarizes the fees collected and the interest earned for the Citywide Master Plan Fees, Public Safety - Police for FY21-22. It should be noted that the Interest/Investment Earnings includes cash fair market value offsets.

Table 123: Citywide Master Plan Fees, Public Safety - Police Fund Summary

TIMP, Public Safety PD	Total
Beginning Fund Balance (July 1, 2021)	\$877,658
Revenues	
Fees Collected	\$365,262
Interest/Investment Earnings ¹	(\$33,708)
Other Revenues	\$0
Total Revenues	\$331,554
Expenses	
Project Expenses	(\$50,959)
Other Expenses	\$0
Total Expenses	(\$50,959)
Transfers	\$164,052
Ending Fund Balance (June 30, 2022)	\$1,322,304

* Totals are rounded and may not directly add to the displayed figures. Amounts provided by the City on October 25, 2022.

¹ Investment Earnings total includes cash-fair market value offsets.

Requirement 5: Identification of each public improvement for which fees were expended and the amount of expenditures, including the total percentage of the cost of the public improvement that was funded with fees.

Table 124 identifies the Citywide Master Plan, Public Safety – Police expenditures for FY21-22.

Table 124: Citywide Master Plan Fees, Public Safety – Police Project Expenditures

Project	CIP #	Amount Expended	Percent of Project Funded by Fund
Police Gun Range	71110	(\$6,820)	29%
PD Communications Tower Software	71114	(\$44,139)	100%
Total		(\$50,959)	

Requirement 6: 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 and the public improvement remains incomplete

The Police Facilities needed to serve new development are identified in the Public Safety Master Plan and Public Safety Impact Fee Update. The Master Plan Area infrastructure project needs are currently being re-evaluated and updated through Master Plan updates. Infrastructure projects to be constructed by this fund will be determined through the updates and the timing of project commencement will be prioritized through the City’s CIP process. Table 125 shows the currently programmed project from the FY 22-23 CIP budget utilizing fees collected for this fund and the anticipated Police Remodel that will require additional funds.

Table 125: Citywide Master Plan Fees, Public Safety - Police CIP Projects

Project	CIP #	Estimated Future Expenditure	Estimated Start	Percent of Project Funded by Fund	Other Funding Sources (if applicable)
Multipurpose Reality Based Training Facility	71110	\$141,005	In Progress	5%	231 - Asset Forfeiture 301 - General Projects 605 - Equip Replacement
Police Department Remodel & Addition	TBD	\$20,749,642	TBD	56%	TBD
Total		\$20,890,647			

Requirement 7: Description of each interfund transfer or loan made from the account, including the public improvement on which the transferred or loaned fees will be expended, and when each will be repaid and the rate of interest the account will receive on the loan.

Table 126 identifies the Citywide Master Plan Fees, Public Safety – Police transfers for FY21-22. These transfers were made as a reimbursement from Fund 374 – Core Public Safety Communication Facilities and Fund 373 – Core Public Safety Police for CIP 71114 – Police Communication Tower Equipment.

Table 126: Citywide Master Plan Fees, Public Safety – Police Transfers

Description of Transfer	Transfer To	Transfer From	Amount
Core Fee Reimbursement for CIP 71114 - Police Radio Repeater & Tower	Fund 367	Fund 373	\$29,417
Core Fee Reimbursement for CIP 71114 - PD Comm Tower Equip	Fund 367	Fund 374	\$75,000
Core Fee Reimbursement for CIP 71114 - PD Comm Tower Equip	Fund 367	Fund 374	\$59,635
Total			\$164,052

Requirement 8: Identification of any refunds made once determined that sufficient monies have been collected to fund fee-related projects

No refunds were made from this fund in FY21-22.

Fund 368 – Citywide Master Plan Fees, Recycled Water

Requirement 1: Brief description of the type of fee

The purpose of the Recycled Water Fee is to fund the recycled water facilities that are necessary to offset potable water needs with non-potable water in order to secure adequate potable water for future development in the Master Plan Fee program area, as shown in the Citywide Water System Master Plan – Tier 1 Development Impact Fee Analysis for the Backbone Buildout Potable and Recycled Water Systems Technical Memo adopted on January 7, 2014 by Resolution 2014-10.

Requirement 2: Amount of fee

Table 127 identifies the Citywide Master Plan Fees, Recycled Water Fee for FY21-22.

Table 127: Citywide Master Plan Fees, Recycled Water Fee

Land Use	Fee
Residential (per unit)	
Very Low Density	\$3,277.00
Low Density	\$3,277.00
Medium Density	\$2,818.00
High Density	\$1,901.00
Non-Residential (per acre)	
Commercial/Retail	\$18,448.00
Office	\$15,041.00
Industrial	\$15,041.00

Requirement 3: Beginning and ending balance in the fund

Table 128 summarizes the beginning and ending fund balances for the Citywide Master Plan Fees, Recycled Water Fee for FY21-22.

Requirement 4: Amount of fees collected and the interest earned during the previous year

Table 128 summarizes the fees collected and the interest earned for the Citywide Master Plan Fees, Recycled Water Fund for FY21-22. It should be noted that the Interest/Investment Earnings includes cash fair market value offsets.

Table 128: Citywide Master Plan Fees, Recycled Water Fund Summary

TIMP, Recycled Water	Total
Beginning Fund Balance (July 1, 2021)	\$882,230
Revenues	
Fees Collected	\$2,804,876
Interest/Investment Earnings ¹	(\$89,332)
Other Revenues	\$0
Total Revenues	\$2,715,544
Expenses	
Project Expenses	\$0
Other Expenses	\$0
Total Expenses	\$0
Transfers	\$0
Ending Fund Balance (June 30, 2022)	\$3,597,774

* Totals are rounded and may not directly add to the displayed figures. Amounts provided by the City on October 25, 2022.

¹ Investment Earnings total includes cash-fair market value offsets.

Requirement 5: Identification of each public improvement for which fees were expended and the amount of expenditures, including the total percentage of the cost of the public improvement that was funded with fees.

No expenditures were made from this account for FY21-22.

Requirement 6: 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 and the public improvement remains incomplete

The Water Master Plan and Impact Fee memo, outline the water infrastructure needs to serve the Master Plan Areas. The Master Plan Area infrastructure project needs are currently being re-evaluated and updated through Master Plan updates. Infrastructure projects to be constructed by this fund will be determined through the updates and the timing of project commencement will be prioritized through the City’s CIP process. Table 129 identifies the anticipated priority projects once adequate fee revenues are collected.

Table 129: Citywide Master Plan Fees, Recycled Water CIP Projects

Project	CIP #	Estimated Future Expenditure	Estimated Start	Percent of Project Funded by Fund	Other Funding Sources (if applicable)
New DMC Pipeline (20-in diameter)	TBD	\$12,446,893	2025	96%	336 - Ellis Recycled Water
Jack and Bore (DMC Pipeline) Boring and Receiving Pits	TBD	\$54,000	2025	96%	337 - Ellis Recycled Water
Jack and Bore (DMC Pipeline) 30-in diameter (42-in casing)	TBD	\$267,864	2025	96%	338 - Ellis Recycled Water
Recycled Water Exchange Program and Implementation - Studies, Legal Review, Staff Time	TBD	\$1,000,000	2025	96%	339 - Ellis Recycled Water
Total		\$13,768,757			

Requirement 7: Description of each interfund transfer or loan made from the account, including the public improvement on which the transferred or loaned fees will be expended, and when each will be repaid and the rate of interest the account will receive on the loan.

No interfund transfers or loans were made from this account this FY21-22.

Requirement 8: Identification of any refunds made once determined that sufficient monies have been collected to fund fee-related projects

No refunds were made from this fund in FY21-22.

Fund 369 – Citywide Master Plan Fees, Public Safety - Fire

Requirement 1: Brief description of the type of fee

The purpose of the Public Safety Fee – Fire is to fund additional fire facilities that are needed to serve new development in Master Plan Fee program area. Each new resident and worker generate the need for the City to expand their facilities in order to provide adequate firefighting services response times as identified in the Public Safety Impact Fee Update adopted on October 1, 2019 by Resolution 2019-196.

Requirement 2: Amount of fee

Table 130 summarizes the beginning and ending fund balances for the Citywide Master Plan Fees, Public Safety - Fire for FY21-22.

Table 130: Citywide Master Plan Fees, Public Safety – Fire Fee

Land Use	Fee
Residential (per unit)	
Very Low Density	\$698.00
Low Density	\$698.00
Medium Density	\$570.00
High Density	\$465.00
Non-Residential (per 1,000 sf)	
Commercial/Retail	\$211.27
Office	\$352.12
Industrial	\$70.42

Requirement 3: Beginning and ending balance in the fund

Table 131 summarizes the beginning and ending fund balances for the Citywide Master Plan Fees, Public Safety - Fire for FY21-22.

Requirement 4: Amount of fees collected and the interest earned during the previous year

Table 131 summarizes the fees collected and the interest earned for the Citywide Master Plan Fees, Public Safety - Fire for FY21-22. It should be noted that the Interest/Investment Earnings includes cash fair market value offsets.

Table 131: Citywide Master Plan Fees, Public Safety - Fire Fund Summary

TIMP, Public Safety Fire	Total
Beginning Fund Balance (July 1, 2021)	\$697,070
Revenues	
Fees Collected	\$265,474
Interest/Investment Earnings ¹	\$376
Other Revenues	\$0
Total Revenues	\$265,850
Expenses	
Project Expenses	\$0
Other Expenses	\$0
Total Expenses	\$0
Transfers	(\$880,660)
Ending Fund Balance (June 30, 2022)	\$82,260

* Totals are rounded and may not directly add to the displayed figures. Amounts provided by the City on October 25, 2022.

¹ Investment Earnings total includes cash-fair market value offsets.

Requirement 5: Identification of each public improvement for which fees were expended and the amount of expenditures, including the total percentage of the cost of the public improvement that was funded with fees.

No expenditures were made from this account for FY21-22.

Requirement 6: 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 and the public improvement remains incomplete

The Master Plan Area infrastructure project needs are currently being re-evaluated and updated through Master Plan updates. Table 132 identifies the project budgeted in the City’s FY22-23 CIP Budget for this fund.

Table 132: Citywide Master Plan Fees, Public Safety - Fire CIP Projects

Project	CIP #	Estimated Future Expenditure	Estimated Start	Percent of Project Funded by Fund	Other Funding Sources
Fire Training Tower at NEI Reservoir	71109	\$459,375	In Progress	39%	605 - Equip Replacement Tracy Rural Fire
Total		\$459,375			

Requirement 7: Description of each interfund transfer or loan made from the account, including the public improvement on which the transferred or loaned fees will be expended, and when each will be repaid and the rate of interest the account will receive on the loan.

Table 133 summarizes the Citywide Master Plan Fees, Public Safety - Fire transfers for FY21-22 to repay the City for purchase of a Vehicle and Equipment at Fire Station 96.

Table 133: Citywide Master Plan Fees, Public Safety – Fire Transfers

Description of Transfer	Transfer To	Transfer From	Amount
Fund Equipment for Fire Station 96	Fund 605	Fund 369	(\$184,873)
Fund Vehicle Replacement for Fire Station 96	Fund 605	Fund 369	(\$695,787)
Total			(\$880,660)

Requirement 8: Identification of any refunds made once determined that sufficient monies have been collected to fund fee-related projects

No refunds were made from this fund in FY21-22.

Fund 371 – Core Public Facilities Fees

Requirement 1: Brief description of the type of fee

The purpose of the Core Public Facilities Fee is to fund the general government and recreational facilities generated by new development and growth in the Core program fee area. The facilities funded by this fee are described in the Core Fees Development Impact Fee Study adopted on January 18, 2022 by Resolution 2022-008.

Requirement 2: Amount of fee

Table 134 identifies the Core Public Facilities Fee for FY21-22.

Table 134: Core Public Facilities Fee

Land Use	Fee
Residential (per unit)	
SFR	\$2,915.00
MFR (attached 2-4)	\$2,385.00
HDR (attached 4+)	\$1,945.00
Non-Residential (per 1,000 sf)	
Office	\$116.43
Commercial/Retail	\$69.76
Industrial	\$23.09

Requirement 3: Beginning and ending balance in the fund

Table 135 summarizes the beginning and ending fund balances for the Core Public Facilities for FY21-22.

Requirement 4: Amount of fees collected and the interest earned during the previous year

Table 135 summarizes the fees collected and the interest earned for the Core Public Facilities Fee for FY21-22. It should be noted that the Interest/Investment Earnings includes cash fair market value offsets.

Table 135: Core Public Facilities Fund Summary

CORE Public Buildings	Total
Beginning Fund Balance (July 1, 2021)	\$0
Revenues	
Fees Collected	\$5,182
Interest/Investment Earnings ¹	(\$103,122)
Other Revenues	\$0
Total Revenues	(\$97,941)
Expenses	
Project Expenses	\$0
Other Expenses	\$0
Total Expenses	\$0
Transfers	\$4,845,319
Ending Fund Balance (June 30, 2022)	\$4,747,379

* Totals are rounded and may not directly add to the displayed figures. Amounts provided by the City on October 25, 2022.

¹ Investment Earnings total includes cash-fair market value offsets.

Requirement 5: Identification of each public improvement for which fees were expended and the amount of expenditures, including the total percentage of the cost of the public improvement that was funded with fees.

No expenditures were made from this account for FY21-22.

Requirement 6: 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 and the public improvement remains incomplete

The Master Plan Area infrastructure project needs are currently being re-evaluated and updated through Master Plan updates. The list of Public Facilities projects that are currently in progress and anticipated to begin soon are identified in Table 136. Additional projects will be prioritized through the City’s CIP process as additional funds are available.

Table 136: Core Public Facilities CIP Projects

Project	CIP #	Estimated Future Expenditure	Estimated Start	Percent of Project Funded by Fund	Other Funding Sources (if applicable)
Fair share of the Ellis Aquatic Center	78054	\$1,977,782	In Progress	3%	307 - Measure V 378 - Core Parks Developer Contribution
Multi-Generational Rec Center (Fair share of the library facilities expansion)	78178	\$3,801,463	TBD	10%	307 - Measure V Grant Funding Developer Contribution
Total		\$5,779,245			

Requirement 7: Description of each interfund transfer or loan made from the account, including the public improvement on which the transferred or loaned fees will be expended, and when each will be repaid and the rate of interest the account will receive on the loan.

Table 137 summarizes the transfers for the Core Public Facilities Fund for FY21-22 as part of the close-out of the specific plan fee areas once the Core Fees were adopted. The reimbursement to the general fund was a reimbursement for Core’s fair share of CIP 71091, improvements at the Public Works Maintenance Yard.

Table 137: Core Public Facilities Transfers

Description of Transfer	Transfer To	Transfer From	Amount
Fund 314 - Infill Bldg & Eqpt merged to Core fees	Fund 371	Fund 314	\$2,058,016
Fund 324 - Plan C Gen Fac merged to Core fees	Fund 371	Fund 324	\$3,236,896
Fund 352 - S MacArthur Area merged to Core fees	Fund 371	Fund 352	\$79,336
Fund 354 - ISP South merged to Core fees	Fund 371	Fund 354	\$276,145
Fund 355 - Presidio merged to Core fees	Fund 371	Fund 355	\$118,239
Reimbursement for CIP 71091 - PW Yard Renovation - Phase II to the General Fund	General Fund	Fund 371	(\$923,313)
Total			\$4,845,319

Requirement 8: Identification of any refunds made once determined that sufficient monies have been collected to fund fee-related projects

No refunds were made from this fund in FY21-22.

Fund 372 – Core Public Safety Fire

Requirement 1: Brief description of the type of fee

The purpose of the Public Safety Fire Fee is to fund the fire facilities generated by new development and the growth in the Core program fee area. The facilities funded by this fee are described in the Core Fees Development Impact Fee Study adopted on January 18, 2022 by Resolution 2022-008.

Requirement 2: Amount of fee

Table 138 identifies the Core Public Safety Fire fee for FY21-22.

Table 138: Core Public Safety Fire Fee

Land Use	Fee
Residential (per unit)	
SFR	\$1,331.00
MFR (attached 2-4)	\$1,089.00
HDR (attached 4+)	\$888.00
Non-Residential (per 1,000 sf)	
Office	\$672.24
Commercial/Retail	\$403.34
Industrial	\$134.45

Requirement 3: Beginning and ending balance in the fund

Table 139 summarizes the beginning and ending fund balances for the Core Public Safety Fire fee for FY21-22.

Requirement 4: Amount of fees collected and the interest earned during the previous year

Table 139 summarizes the fees collected and the interest earned for the Core Public Safety Fire Fund for FY21-22. It should be noted that the Interest/Investment Earnings includes cash fair market value offsets.

Table 139: Core Public Safety Fire Fund Summary

CORE Public Safety Fire	Total
Beginning Fund Balance (July 1, 2021)	\$0
Revenues	
Fees Collected	\$0
Interest/Investment Earnings ¹	\$3,901
Other Revenues	\$0
Total Revenues	\$3,901
Expenses	
Project Expenses	\$0
Other Expenses	\$0
Total Expenses	\$0
Transfers	(\$174,903)
Ending Fund Balance (June 30, 2022)	(\$171,002)

* Totals are rounded and may not directly add to the displayed figures. Amounts provided by the City on October 25, 2022.

¹ Investment Earnings total includes cash-fair market value offsets.

Requirement 5: Identification of each public improvement for which fees were expended and the amount of expenditures, including the total percentage of the cost of the public improvement that was funded with fees.

No expenditures were made from this account for FY21-22.

Requirement 6: 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 and the public improvement remains incomplete

The list of improvements in Table 140 are priority projects identified in the Core Fee Study and project construction will be prioritized through the City's CIP process as additional funds are collected.

Table 140: Core Public Safety Fire CIP Projects

Project	CIP #	Estimated Future Expenditure	Estimated Start	Percent of Project Funded by Fund
Fire Station #97 - Valpico & Tracy Blvd	71020	\$4,869,673	TBD	100%
Fire Station 99 (Ellis)	71PP-052	\$595,551	TBD	100%
Total		\$5,465,224		

Requirement 7: Description of each interfund transfer or loan made from the account, including the public improvement on which the transferred or loaned fees will be expended, and when each will be repaid and the rate of interest the account will receive on the loan.

Table 141 summarizes the transfers completed for the Core Public Safety Fire Fund for FY21-22 as part of the close-out of the specific plan fee areas once the Core Fees were adopted. The Core Public Safety Fire fund balance includes transfers that were intended for Core Public Safety Police (Fund 373) and is missing transfers that were intended for Core Public Safety Fire. A fund transfer to correct this error will occur FY22-23. The current fund balance for this fund should be approximately \$2,422,498. The reimbursement to the General Fund was for the Core Fee program’s faire share of the purchase of a fire vehicle for Station 92.

Table 141: Core Public Safety Fire Transfers

Description of Transfer	Transfer To	Transfer From	Amount
Fund 324 - Plan C Gen Fac merged to Core fees	Fund 372	Fund 324	\$654,651
Fund 352 - S MacArthur Area merged to Core fees	Fund 372	Fund 352	\$15,985
Fund 354 - ISP South merged to Core fees	Fund 372	Fund 354	\$55,638
Fund 355 - Presidio merged to Core fees	Fund 372	Fund 355	\$23,823
Reimbursement to General Fund for Fire Station 92	General Fund	Fund 372	(\$925,000)
Total			(\$174,903)

Requirement 8: Identification of any refunds made once determined that sufficient monies have been collected to fund fee-related projects

No refunds were made from this fund in FY21-22.

Fund 373 – Core Public Safety Police

Requirement 1: Brief description of the type of fee

The purpose of the Public Safety Police Fee is to fund the police facilities generated by new development and the growth in the Core program fee area. The facilities funded by this fee are described in the Core Fees Development Impact Fee Study adopted on January 18, 2022 by Resolution 2022-008.

Requirement 2: Amount of fee

Table 142 identifies the Core Public Safety Police Fee for FY21-22.

Table 142: Core Public Safety Police Fee

Land Use	Fee
Residential (per unit)	
SFR	\$300.00
MFR (attached 2-4)	\$246.00
HDR (attached 4+)	\$200.00
Non-Residential (per 1,000 sf)	
Office	\$151.60
Commercial/Retail	\$90.96
Industrial	\$30.32

Requirement 3: Beginning and ending balance in the fund

Table 143 summarizes the beginning and ending fund balances for the Core Public Safety Police for FY21-22.

Requirement 4: Amount of fees collected and the interest earned during the previous year

Table 143 summarizes the fees collected and the interest earned for the Core Public Safety Police Fee for FY21-22. It should be noted that the Interest/Investment Earnings includes cash fair market value offsets.

Table 143: Core Public Safety Police Fund Summary

CORE Public Safety Police	Total
Beginning Fund Balance (July 1, 2021)	\$0
Revenues	
Fees Collected	\$449
Interest/Investment Earnings ¹	(\$71,847)
Other Revenues	\$0
Total Revenues	(\$71,397)
Expenses	
Project Expenses	(\$29,417)
Other Expenses	\$0
Total Expenses	(\$29,417)
Transfers	\$3,343,597
Ending Fund Balance (June 30, 2022)	\$3,242,783

* Totals are rounded and may not directly add to the displayed figures. Amounts provided by the City on October 25, 2022.

¹ Investment Earnings total includes cash-fair market value offsets.

Requirement 5: Identification of each public improvement for which fees were expended and the amount of expenditures, including the total percentage of the cost of the public improvement that was funded with fees.

Table 144 summarizes the Core Public Safety Police Fund expenditures for FY21-22.

Table 144: Core Public Safety Police Expenditures

Project	CIP #	Amount Expended	Percent of Project Funded by Fund
Reimbursement to Fund 367, TIMP Public Safety PD for CIP 71114 PD Comm Tower	71114	(\$29,417)	100%
Total		(\$29,417)	

Requirement 6: 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 and the public improvement remains incomplete

The remaining improvement in Table 145 is identified in the Core Fee Study and project construction will be prioritized through the City’s CIP Process as additional funds are collected. The Core Public Safety Police fund balance includes transfers that were intended for Core Public Safety Fire (Fund 372) and missing transfers that were intended for Core Public Safety Police. A fund transfer to correct this error will occur FY22-23. The current fund balance for this fund should be approximately \$649,283. Additional fee collection is needed to commence the planned project in Table 145.

Table 145: Core Public Safety Police CIP Projects

Project	CIP #	Estimated Future Expenditure	Estimated Start	Percent of Project Funded by Fund
Police Facility Expansion for Additional Officers	71PP-060	\$1,636,826	TBD	100%
Total		\$1,636,826		

Requirement 7: Description of each interfund transfer or loan made from the account, including the public improvement on which the transferred or loaned fees will be expended, and when each will be repaid and the rate of interest the account will receive on the loan.

Table 146 summarizes the transfers completed for the Core Public Safety Police for FY21-22 as part of the close-out of the specific plan fee areas once the Core Fees were adopted. As discussed in Requirement 6, the Core Public Safety Police fund balance includes transfers that were intended for Core Public Safety Fire (Fund 372) and missing transfers that were intended for Core Public Safety Police. A fund transfer to correct this error will occur FY22-23. The current fund balance for this fund should be approximately \$649,283.

Table 146: Core Public Safety Police Transfers

Description of Transfer	Transfer To	Transfer From	Amount
Fund 324 - Plan C Gen Fac merged to Core fees	Fund 373	Fund 324	\$2,916,575
Fund 352 - S MacArthur Area merged to Core fees	Fund 373	Fund 352	\$71,516
Fund 354 - ISP South merged to Core fees	Fund 373	Fund 354	\$248,923
Fund 355 - Presidio merged to Core fees	Fund 373	Fund 355	\$106,583
Total			\$3,343,597

Requirement 8: Identification of any refunds made once determined that sufficient monies have been collected to fund fee-related projects

No refunds were made from this fund in FY21-22.

Fund 374 – Core Public Safety Communication Facilities

Requirement 1: Brief description of the type of fee

The purpose of the Public Safety Fee is to fund the fire, police, and communication facilities generated by new development and the growth in the Core program fee area. The facilities funded by this fee are described in the Core Fees Development Impact Fee Study adopted on January 18, 2022 by Resolution 2022-008.

Requirement 2: Amount of fee

Table 147 identifies the Core Public Safety Communication Facilities Fee for FY21-22.

Table 147: Core Public Safety Comm Facilities Fee

Land Use	Fee
Residential (per unit)	
SFR	\$29.00
MFR (attached 2-4)	\$24.00
HDR (attached 4+)	\$19.00
Non-Residential (per 1,000 sf)	
Office	\$14.75
Commercial/Retail	\$8.85
Industrial	\$2.95

Requirement 3: Beginning and ending balance in the fund

Table 148 summarizes the beginning and ending fund balances for the Core Public Safety Communication Facilities for FY21-22.

Requirement 4: Amount of fees collected and the interest earned during the previous year

Table 148 summarizes the fees collected and the interest earned for the Core Public Safety Communication Facilities Fee for FY21-22. It should be noted that the Interest/Investment Earnings includes cash fair market value offsets.

Table 148: Core Public Safety Comm Facilities Fund Summary

CORE Public Safety Comm Facilities	Total
Beginning Fund Balance (July 1, 2021)	\$0
Revenues	
Fees Collected	\$43
Interest/Investment Earnings ¹	\$179
Other Revenues	\$0
Total Revenues	\$223
Expenses	
Project Expenses	(\$176,080)
Other Expenses	\$0
Total Expenses	(\$176,080)
Transfers	\$79,304
Ending Fund Balance (June 30, 2022)	(\$96,553)

* Totals are rounded and may not directly add to the displayed figures. Amounts provided by the City on October 25, 2022.

¹ Investment Earnings total includes cash-fair market value offsets.

Requirement 5: Identification of each public improvement for which fees were expended and the amount of expenditures, including the total percentage of the cost of the public improvement that was funded with fees.

Table 149 summarizes the Core Public Communication Facilities Fund expenditures for FY21-22.

Table 149: Core Public Safety Comm Facilities Expenditures

Project	CIP #	Amount Expended	Percent of Project Funded by Fund
Reimbursement to Fund 301, General Project for CIP 71050 PD Comm Tower	71050	(\$41,445)	100%
Reimbursement to Fund 367, TIMP Public Safety PD for CIP 71114 PD Comm Tower	71114	(\$134,635)	100%
Total		(\$176,080)	

Requirement 6: 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 and the public improvement remains incomplete

The improvement identified in the Core Fee Study for the Public Safety Communication Facilities Fund (reimbursement to the general fund for CIP 71050 and CIP 71114) was completed FY21-22. Collection of fees will continue to cover the fronted cost of the improvement until the fund balance is made whole. Once the fund balance is made whole, this fee program will be complete and closed unless other eligible projects are identified and adopted by Council.

Requirement 7: Description of each interfund transfer or loan made from the account, including the public improvement on which the transferred or loaned fees will be expended, and when each will be repaid and the rate of interest the account will receive on the loan.

Table 150 summarizes the transfers completed for the Core Public Safety Communication Facilities Fund for FY21-22 as part of the close-out of the specific plan fee areas once the Core Fees were adopted.

Table 150: Core Public Safety Comm Facilities Transfers

Description of Transfer	Transfer To	Transfer From	Amount
Fund 324 - Plan C Gen Fac merged to Core fees	Fund 374	Fund 324	\$69,177
Fund 352 - S MacArthur Area merged to Core fees	Fund 374	Fund 352	\$1,689
Fund 354 - ISP South merged to Core fees	Fund 374	Fund 354	\$5,921
Fund 355 - Presidio merged to Core fees	Fund 374	Fund 355	\$2,517
Total			\$79,304

Requirement 8: Identification of any refunds made once determined that sufficient monies have been collected to fund fee-related projects

No refunds were made from this fund in FY21-22.

Fund 375 – Core Traffic

Requirement 1: Brief description of the type of fee

The purpose of the Traffic Fee is to fund the transportation infrastructure and facilities that are necessary to mitigate the traffic impacts created by new development in the Core program fee area. The facilities funded by this fee are described in the Core Fees Development Impact Fee Study adopted on January 18, 2022 by Resolution 2022-008.

Requirement 2: Amount of fee

Table 151 identifies the Core Traffic Fee for FY21-22.

Table 151: Core Traffic Fee

Land Use	Fee
Residential (per unit)	
SFR	\$5,924.00
MFR (attached 2-4)	\$2,844.00
HDR (attached 4+)	\$2,844.00
Non-Residential (per acre)	
Office	\$77,311.00
Commercial/Retail	\$111,553.00
Industrial	\$61,553.00

Note: Pursuant to the California Code Section 66005.1, new housing developments within a half mile of the transit center, will receive a 20% Traffic Fee reduction.

Requirement 3: Beginning and ending balance in the fund

Table 152 summarizes the beginning and ending fund balances for Core Traffic for FY21-22.

Requirement 4: Amount of fees collected and the interest earned during the previous year

Table 152 summarizes the fees collected and the interest earned for Core Traffic Fund for FY21-22. It should be noted that the Interest/Investment Earnings includes cash fair market value offsets.

Table 152: Core Traffic Fund Summary

CORE Traffic	Total
Beginning Fund Balance (July 1, 2021)	\$0
Revenues	
Fees Collected	\$10,228
Interest/Investment Earnings ¹	(\$626,856)
Other Revenues	\$0
Total Revenues	(\$616,628)
Expenses	
Project Expenses	(\$20,612)
Other Expenses	\$0
Total Expenses	(\$20,612)
Transfers	\$28,773,231
Ending Fund Balance (June 30, 2022)	\$28,135,991

* Totals are rounded and may not directly add to the displayed figures. Amounts provided by the City on October 25, 2022.

¹ Investment Earnings total includes cash-fair market value offsets.

Requirement 5: Identification of each public improvement for which fees were expended and the amount of expenditures, including the total percentage of the cost of the public improvement that was funded with fees.

Table 153 summarizes the Core Traffic Fund expenditures for FY21-22.

Table 153: Core Traffic Project Expenditures

Project	CIP #	Amount Expended	Percent of Project Funded by Fund
IS Imp: Tracy & Valpico	72074	(\$1,418)	100%
TS: CHR & Valpico	72095	(\$19,007)	100%
Ender - 2399 Grant Line Road Rollup		(\$186)	
Total		(\$20,612)	

Requirement 6: 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 and the public improvement remains incomplete

Table 154 lists the priority projects and share of funding expected to come from the Core Fees. Exact timing and prioritization will be determined as part of the City’s CIP process.

Table 154: Core Traffic CIP Projects

Project	CIP #	Estimated Future Expenditure	Estimated Start	Percent of Project Funded by Fund	Other Funding Sources (if applicable)
Corral Hollow Road / Valpico Road	72095	\$847,006	In Progress	38%	363 - TIMP Traffic
Traffic Signal at Tracy Blvd./Valpico Road	72074	\$530,638	In Progress	100%	
Corral Hollow Road: 11th Street to Schulte Road	73103	\$2,684,258	2025/2026	31%	363 - TIMP Traffic
Valpico Road: Tracy Boulevard to 500' East of	73095	\$6,906,391	2022/2023	69%	363 - TIMP Traffic
Grant Line Road: I-205 to Lammers	73035	\$3,786,474	2022/2023	76%	363 - TIMP Traffic
Traffic Signal at Tracy Blvd./Valpico Road	72038/72074 (REIMB)	\$647,890	2022/2023	100%	
Tracy Blvd. Widening - Sycamore to Valpico and Linne	73062 (REIMB)	\$1,350,332	2022/2023	100%	
MacArthur Drive: Schulte Road to Valpico Road Phase I	7387/73126 (REIMB)	\$47,543	2022/2023	100%	
Valpico Road Extension: Pebblebrook to MacArthur	73061 (REIMB)	\$328,846	2022/2023	100%	
Grant Line Road / Lammers Road	72PP-081	\$58,960	In Progress	5%	363- TIMP Traffic Other TBD
Acquire ROW for Chrisman Road: I-205 to Grant Line Road	73090	\$2,791,330	Completed, Pending Reimbursement	90%	363- TIMP Traffic Other TBD
Corral Hollow Road: Old Schulte to I-580	73PP-046	\$2,096,449	2022/2023	10%	363- TIMP Traffic Other TBD
Grant Line Road: Byron Road to Street "A" (Power Road)	73PP-043	\$276,267	2023/2024	5%	363- TIMP Traffic Other TBD
Valpico Road / Sycamore Parkway	72082	\$233,237	2023/2024	35%	363- TIMP Traffic Other TBD
Tracy Boulevard / Gandy Dancer	72094	\$417,877	2023/2024	25%	363- TIMP Traffic Other TBD
Grant Line Road / Power Road (Street "A")	72PP-028	\$1,002,315	2023/2024	100%	
Corral Hollow Road / I-580 EB and WB	72PP-030	\$891,993	2023/2024	10%	363- TIMP Traffic Other TBD
Chrisman Road / Valpico Road	72PP-056	\$356,944	2023/2024	25%	363- TIMP Traffic Other TBD
Grant Line Road / Naglee Road / I-205 WB ramps	72PP-082	\$77,840	2024/2025	10%	363- TIMP Traffic Other TBD
I-205 EB Ramps / Grant Line Road	72PP-084	\$875,235	2024/2025	10%	363- TIMP Traffic Other TBD
Widen 11th Street: MacArthur Drive to Chrisman Road	73143	\$743,786	2024/2025	10%	363- TIMP Traffic Other TBD
MacArthur Drive: Approximately 650 LF from I-205 WB Ramps towards Arbor Ave, including frontage.	73PP-071	\$2,217,281	2024/2025	30%	363- TIMP Traffic Other TBD
Total		\$29,168,892			

Requirement 7: Description of each interfund transfer or loan made from the account, including the public improvement on which the transferred or loaned fees will be expended, and when each will be repaid and the rate of interest the account will receive on the loan.

Table 155 summarizes the transfers completed for the Core Traffic Fund for FY21-22 as part of the close-out of the specific plan fee areas once the Core Fees were adopted.

Table 155: Core Traffic Transfers

Description of Transfer	Transfer To	Transfer From	Amount
Fund 313 - Infill, Arterials merged to Core fees	Fund 375	Fund 313	\$920,155
Fund 323 - Plan C, Arterials merged to Core fees	Fund 375	Fund 323	\$3,760,957
Fund 351 - Northeast Industrial #1 merged to Core fees, Fund 377 - Core Reconciliation	Fund 375	Fund 351 / Fund 357 / Fund 377	\$12,142,263
Fund 352 - S MacArthur Area merged to Core fees	Fund 375	Fund 352	\$1,243,903
Fund 353 - I-205 Corridor merged to Core fees	Fund 375	Fund 353	\$7,420,423
Fund 354 - ISP South merged to Core fees	Fund 354	Fund 375	(\$180,371)
Fund 355 - Presidio merged to Core fees	Fund 375	Fund 355	\$3,430,058
Fund 357 - NEI, Ph 2 merged to Core fees	Fund 375	Fund 357	\$35,844
Total			\$28,773,231

Requirement 8: Identification of any refunds made once determined that sufficient monies have been collected to fund fee-related projects

No refunds were made from this fund in FY21-22.

Fund 376 – Core Wastewater

Requirement 1: Brief description of the type of fee

The purpose of the Wastewater Fee is to fund the wastewater conveyance and treatment facilities that are necessary to provide wastewater services to future development in the Core Fee program area. The facilities funded by this fee are described in the Core Fees Development Impact Fee Study adopted on January 18, 2022 by Resolution 2022-008.

Requirement 2: Amount of fee

Table 156 identifies the Core Wastewater Fee for FY21-22.

Table 156: Core Wastewater Fee

Land Use	Wastewater Treatment Plant ¹	Wastewater Conveyance Fee ^{2,3}
Residential (per unit)		
SFR	\$3,921.00	\$3,891.00
MFR (attached 2-4)	\$3,215.00	\$3,191.00
HDR (attached 4+)	\$2,627.00	\$2,607.00
Non-Residential (per acre)		
Office	\$19,918.00	\$19,769.00
Commercial/Retail	\$19,918.00	\$19,769.00
Industrial	\$18,467.00	\$18,329.00

¹ ISP South will pay the AD 84-1 WWTP upgrade fees in lieu of the Core Fees WWTP Fee since their original capacity was funded through AD 84-1. The Upgrade fees fund the WWTP upgrade to a tertiary treatment system to meet the NPDES conditions.

² NEI bond funded 24% of wastewater conveyance projects and will only be obligated to pay 76% of the Core Fees Wastewater Conveyance Fee.

³ ISP South was part of AD 84-1 which funded wastewater capacity (both conveyance and treatment) for ISP South parcels. HDR will pay 85% and non-residential land use will pay 15% of the Core Fees Wastewater Conveyance Fee to account for increased flows of 15% and the change in land uses to HDR which triggered the need for additional improvements not funded in AD 84-1.

Requirement 3: Beginning and ending balance in the fund

Table 157 summarizes the beginning and ending fund balances for the Core Wastewater for FY21-22.

Requirement 4: Amount of fees collected and the interest earned during the previous year

Table 157 summarizes the fees collected and the interest earned for the Core Wastewater Fee for FY21-22. It should be noted that the Interest/Investment Earnings includes cash fair market value offsets.

Table 157: Core Wastewater Fund Summary

CORE Wastewater	Total
Beginning Fund Balance (July 1, 2021)	\$0
Revenues	
Fees Collected	\$11,702
Interest/Investment Earnings ¹	(\$69,395)
Other Revenues	\$0
Total Revenues	(\$57,692)
Expenses	
Project Expenses	\$0
Other Expenses	\$0
Total Expenses	\$0
Transfers	\$3,368,767
Ending Fund Balance (June 30, 2022)	\$3,311,074

* Totals are rounded and may not directly add to the displayed figures. Amounts provided by the City on October 25, 2022.

¹ Investment Earnings total includes cash-fair market value offsets.

Requirement 5: Identification of each public improvement for which fees were expended and the amount of expenditures, including the total percentage of the cost of the public improvement that was funded with fees.

No expenditures were made from this account for FY21-22.

Requirement 6: 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 and the public improvement remains incomplete

The list of improvements in Table 158 are identified as the priority projects for this fund and are from the Core Fee Study and the City’s FY22-23 CIP Budget. The fund balance in this fee program will be used to fund these projects until additional funding is collected to move on to next projects.

Table 158: Core Wastewater CIP Projects

Project	CIP #	Estimated Future Expenditure	Estimated Start	Percent of Project Funded by Fund	Other Funding Sources
New Outfall Pipeline WW Treatment Plant - Larch Rd & Holly Dr	74083	\$218,184	In Progress	13%	523 - Wastewater Capital
East Side Sewer Upgrades	74084	\$721,013	In Progress	100%	
WWTP Expansion Phase 2B	74107	\$3,100,000	In Progress	10%	364 - TIMP Wastewater 337 - Ellis Wastewater 523 - Wastewater Capital
Total		\$4,039,197			

Requirement 7: Description of each interfund transfer or loan made from the account, including the public improvement on which the transferred or loaned fees will be expended, and when each will be repaid and the rate of interest the account will receive on the loan.

Table 159 summarizes the transfers completed for the Core Wastewater Fund for FY21-22 as part of the close-out of the specific plan fee areas once the Core Fees were adopted.

Table 159: Core Wastewater Transfers

Description of Transfer	Transfer To	Transfer From	Amount
Fund 325 - Plan C, Utilities merged to Core fees	Fund 376	Fund 325	\$231,417
Fund 351 - Northeast Industrial #1 merged to Core fees, Fund 377 - Core Reconciliation	Fund 376	Fund 351 / Fund 377	\$877,563
Fund 352 - S MacArthur Area merged to Core fees	Fund 376	Fund 352	\$238,494
Fund 353 - I-205 Corridor merged to Core fees	Fund 376	Fund 353	\$909,678
Fund 354 - ISP South merged to Core fees	Fund 376	Fund 354	\$376,991
Fund 355 - Presidio merged to Core fees	Fund 376	Fund 355	\$734,624
Total			\$3,368,767

Requirement 8: Identification of any refunds made once determined that sufficient monies have been collected to fund fee-related projects

No refunds were made from this fund in FY21-22.

Fund 377 – Core Water

Requirement 1: Brief description of the type of fee

The purpose of the Water Fee is to fund the water conveyance, water supply, and water treatment facilities that are necessary to provide water to future development in the Core Fee program area. The facilities funded by this fee are described in the Core Fees Development Impact Fee Study adopted on January 18, 2022 by Resolution 2022-008.

Requirement 2: Amount of fee

Table 160 identifies the Core Water Fee for FY21-22.

Table 160: Core Water Fee

Land Use	Fee
Residential (per unit)	
SFR	\$6,047.00
MFR (attached 2-4)	\$4,354.00
HDR (attached 4+)	\$3,084.00
Non-Residential (per acre)	
Office	\$18,867.00
Commercial/Retail	\$25,156.00
Industrial	\$18,867.00

Note:

- NEI I bond funded 85% of water projects and will only be obligated to pay 15% of the Core Fees Water Fee.
- NEI II bond funded 55% of water projects and will only be obligated to pay 45% of the Core Fees Water Fee.
- Plan C, except for Edgewood, bonded for water facilities and will not pay the Water Fee. Only Edgewood will pay the Core Fees Water Fee.
- ISP South residential will pay the full Core Fees Water Fee and non-residential will pay 46% of the Core Fees Water Fee. The water treatment and supply for the original ISP South development was funded through AD 87-3, but due to change in land use from non-residential to high density residential, the residential land uses are responsible for purchasing additional water supply and treatment.

Requirement 3: Beginning and ending balance in the fund

Table 161 summarizes the beginning and ending fund balances for the Core Water for FY21-22.

Requirement 4: Amount of fees collected and the interest earned during the previous year

Table 161 summarizes the fees collected and the interest earned for the Core Water Fee for FY21-22. It should be noted that the Interest/Investment Earnings includes cash fair market value offsets.

Table 161: Core Water Fund Summary

CORE Water	Total
Beginning Fund Balance (July 1, 2021)	\$0
Revenues	
Fees Collected	\$3,011
Interest/Investment Earnings ¹	\$2,855
Other Revenues	\$0
Total Revenues	\$5,867
Expenses	
Project Expenses	\$0
Other Expenses	\$0
Total Expenses	\$0
Transfers	(\$5,176,092)
Ending Fund Balance (June 30, 2022)	(\$5,170,226)

* Totals are rounded and may not directly add to the displayed figures. Amounts provided by the City on October 25, 2022.

¹ Investment Earnings total includes cash-fair market value offsets.

Requirement 5: Identification of each public improvement for which fees were expended and the amount of expenditures, including the total percentage of the cost of the public improvement that was funded with fees.

No expenditures were made from this account for FY21-22.

Requirement 6: 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 and the public improvement remains incomplete

Sufficient funds have not been collected from this fee program to commence capital water improvements identified in the Core Fee Study. The fund is in a negative balance and fee collection will continue to cover the prefunding of Core Fee Water projects.

Requirement 7: Description of each interfund transfer or loan made from the account, including the public improvement on which the transferred or loaned fees will be expended, and when each will be repaid and the rate of interest the account will receive on the loan.

Table 162 summarizes transfers completed for the Core Water Fund for FY21-22 as part of the close-out of the specific plan fee areas once the Core Fees were adopted.

Table 162: Core Water Transfers

Description of Transfer	Transfer To	Transfer From	Amount
Fund 352 - S MacArthur Area merged to Core fees	Fund 377	Fund 352	\$144,306
Fund 353 - I-205 Corridor merged to Core fees	Fund 377	Fund 353	\$700,463
Fund 354 - ISP South merged to Core fees	Fund 377	Fund 354	\$301,747
Core water reconciliation with NEI, Ph 1 & Ph 2	Fund 357 / Fund 375 / Fund 376 / Fund 391	Fund 377	(\$6,322,609)
Total			(\$5,176,092)

Requirement 8: Identification of any refunds made once determined that sufficient monies have been collected to fund fee-related projects

No refunds were made from this fund in FY21-22.

Fund 378 – Core Parks

Requirement 1: Brief description of the type of fee

The purpose of the Parks Fee is to fund the park and recreation needs generated by new development and growth in the Core Program area. Each new resident creates a demand for additional park and recreation facilities such as neighborhood parks and community parks. The City’s adopted standard is to provide three acres of Neighborhood Park and one acre of Community Park for each 1,000 new residents. In order to accommodate these needs, new parks will be built and/or existing parks will be expanded. The facilities funded by this fee are described in the Core Fees Development Impact Fee Study adopted on January 18, 2022 by Resolution 2022-008.

Requirement 2: Amount of fee

Table 163 identifies the Core Parks Fee for FY21-22.

Table 163: Core Parks Fee

Land Use	Neighborhood Park	Community Park
Residential (per unit)		
SFR	\$6,100.00	\$1,159.00
MFR (attached 2-4)	\$4,991.00	\$949.00
HDR (attached 4+)	\$4,067.00	\$773.00
Non-Residential (per acre)		
Office	\$0.00	\$0.00
Commercial/Retail	\$0.00	\$0.00
Industrial	\$0.00	\$0.00

Requirement 3: Beginning and ending balance in the fund

Table 164 summarizes the beginning and ending fund balances for the Core Parks Fee for FY21-22.

Requirement 4: Amount of fees collected and the interest earned during the previous year

Table 164 summarizes the fees collected and the interest earned for the Core Parks Fund for FY21-22. It should be noted that the Interest/Investment Earnings includes cash fair market value offsets.

Table 164: Core Parks Fund Summary

CORE Parks	Total
Beginning Fund Balance (July 1, 2021)	\$0
Revenues	
Fees Collected	\$11,747
Interest/Investment Earnings ¹	(\$88,057)
Other Revenues	\$0
Total Revenues	(\$76,311)
Expenses	
Project Expenses	(\$85,601)
Other Expenses	\$0
Total Expenses	(\$85,601)
Transfers	\$4,118,123
Ending Fund Balance (June 30, 2022)	\$3,956,212

* Totals are rounded and may not directly add to the displayed figures. Amounts provided by the City on October 25, 2022.

¹ Investment Earnings total includes cash-fair market value offsets.

Requirement 5: Identification of each public improvement for which fees were expended and the amount of expenditures, including the total percentage of the cost of the public improvement that was funded with fees.

Table 165 summarizes the Core Parks Fund expenditures for FY21-22.

Table 165: Core Parks Project Expenditures

Project	CIP #	Amount Expended	Percent of Project Funded by Fund
Legacy Field Site Phase 1D	78164	(\$10,809)	32%
Gretchen Tally Park PH III	78170	(\$74,792)	73%
Total		(\$85,601)	

Requirement 6: 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 and the public improvement remains incomplete

The list of improvements in Table 166 is compiled from the Core Fee Study and the City’s FY22-23 CIP Budget as projects currently in progress and utilizing the available funding in this fee program. Project construction will be prioritized through the City’s CIP process as sufficient funds continue to be collected.

Table 166: Core Parks CIP Projects

Project	CIP #	Estimated Future Expenditure	Estimated Start	Percent of Project Funded by Fund	Other Funding Sources
Aquatics Center	78054	\$1,991,720	In Progress	3%	307 - Measure V 371 - Core Public Facilities Developer Contributions
Gretchen Tally Park Phase III	78170	\$3,975,400	In Progress	73%	361 - TIMP Parks
Total		\$5,967,120			

Requirement 7: Description of each interfund transfer or loan made from the account, including the public improvement on which the transferred or loaned fees will be expended, and when each will be repaid and the rate of interest the account will receive on the loan.

Table 167 summarizes the transfers completed for the Core Parks Fund for FY21-22 as part of the close-out of the specific plan fee areas once the Core Fees were adopted.

Table 167: Core Parks Transfers

Description of Transfer	Transfer To	Transfer From	Amount
Fund 311 - Infill, Parks merged to Core fees	Fund 378	Fund 311	\$2,758,335
Fund 321 - Plan C, Parks merged to Core fees	Fund 378	Fund 321	\$1,365,746
Fund 352 - S MacArthur Area merged to Core fees	Fund 378	Fund 352	\$159,700
Fund 354 - ISP South merged to Core fees	Fund 378	Fund 354	(\$165,658)
Total			\$4,118,123

Requirement 8: Identification of any refunds made once determined that sufficient monies have been collected to fund fee-related projects

No refunds were made from this fund in FY21-22.

Fund 379 – Core Storm Drainage

Requirement 1: Brief description of the type of fee

The purpose of the Storm Drainage Fee is to fund the storm drainage facilities and improvements needed to serve new development within the Core Fees drainage area. As each new development is built, the amount of impervious area is increased, thus generating more storm water runoff that must be mitigated. The facilities funded by this fee are described in the Core Fees Development Impact Fee Study adopted on January 18, 2022 by Resolution 2022-008.

Requirement 2: Amount of fee

Table 168 identifies the Core Storm Drainage Fee for FY21-22.

Table 168: Core Storm Drainage Fee

Land Use	Fee
Residential (per unit)	
SFR	\$2,263.00
MFR (attached 2-4)	\$1,503.00
HDR (attached 4+)	\$1,346.00
Non-Residential (per acre)	
Office	\$35,063.00
Commercial/Retail	\$35,063.00
Industrial	\$35,063.00

Note: NEI I and NEI II will not pay the Core Fees Storm Drainage Fee. Through the study "Storm Drainage Impact Fee Study NEI and Eastside Industrial" by Harris & Associates, adopted by City Council on 10/02/2018 through Resolution No. 2018-204, NEI I and NEI II will pay the current Master Plan Fees for the Northeast Industrial Drainage Shed. The total Northeast Industrial drainage shed fee including program management FY21/22 is shown.

SMPA will help fund the South MacArthur Sub-basin and as such will pay the current Master Plan fees for South MacArthur and Rocha Storm Drainage shed. The total South MacArthur and Rocha Storm Drainage Shed Fee including program management FY21/22 is shown.

Requirement 3: Beginning and ending balance in the fund

Table 169 summarizes the beginning and ending fund balances for the Core Storm Drainage Fee for FY21-22.

Requirement 4: Amount of fees collected and the interest earned during the previous year

Table 169 summarizes the fees collected and the interest earned for the Core Storm Drainage Fund for FY21-22. It should be noted that the Interest/Investment Earnings includes cash fair market value offsets.

Table 169: Core Storm Drain Fund Summary

CORE Drainage	Total
Beginning Fund Balance (July 1, 2021)	\$0
Revenues	
Fees Collected	(\$102,471)
Interest/Investment Earnings ¹	(\$160,745)
Other Revenues	\$0
Total Revenues	(\$263,217)
Expenses	
Project Expenses	\$0
Other Expenses	\$0
Total Expenses	\$0
Transfers	\$7,577,842
Ending Fund Balance (June 30, 2022)	\$7,314,625

* Totals are rounded and may not directly add to the displayed figures. Amounts provided by the City on October 25, 2022.

¹ Investment Earnings total includes cash-fair market value offsets.

Requirement 5: Identification of each public improvement for which fees were expended and the amount of expenditures, including the total percentage of the cost of the public improvement that was funded with fees.

No expenditures were made from this account for FY21-22.

Requirement 6: 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 and the public improvement remains incomplete

The list of Storm Drain improvements in Table 170 is compiled from the Core Fee Study and the City’s FY22-23 CIP budget that are currently in progress and/or are anticipated to begin soon. Project construction will be prioritized through the City’s CIP process. Additional projects will be prioritized through the City’s CIP process as additional funds are available.

Table 170: Core Storm Drain CIP Projects

Project	CIP #	Estimated Future Expenditure	Estimated Start	Percent of Project Funded by Fund
South MacArthur, Ph 2	76059	\$500,547	In Progress	100%
Detention Basin 2B (Zone 1)	76066 / 76081	\$5,855,822	2023/2024	100%
Detention Basin 2A (Zone 2)	76045	\$628,727	2023/2024	100%
Detention Basin V	76PP-XXX	\$120,328	2024/2025	100%
DET V Pump Station	76PP-XXX	\$180,832	2024/2025	100%
Reimbursement to Westside Outfall	76PP-XXX	\$835,403	2024/2025	100%
Total		\$8,121,659		

Requirement 7: Description of each interfund transfer or loan made from the account, including the public improvement on which the transferred or loaned fees

will be expended, and when each will be repaid and the rate of interest the account will receive on the loan.

Table 171 summarizes transfers completed for the Core Storm Drainage Fund for FY21-22 as part of the close-out of the specific plan fee areas once the Core Fees were adopted.

Table 171: Core Storm Drain Transfers

Description of Transfer	Transfer To	Transfer From	Amount
Fund 312 - Infill, Strm Drn merged to Core fees	Fund 312	Fund 379	(\$111,740)
Fund 322 - Plan C, Strm Drn merged to Core fees	Fund 379	Fund 322	\$7,256,382
Fund 354 - ISP South merged to Core fees	Fund 379	Fund 354	(\$712,596)
Fund 355 - Presidio merged to Core fees	Fund 355	Fund 379	\$1,145,795
Total			\$7,577,842

Requirement 8: Identification of any refunds made once determined that sufficient monies have been collected to fund fee-related projects

No refunds were made from this fund in FY21-22.

Fund 391 – Urban Management Plan- Program Management

Requirement 1: Brief description of the type of fee

The Program Management Fee is a five percent fee collected as a soft cost mark-up used to fund the cost related to the oversight and management of the fee program.

Requirement 2: Amount of fee

The fees are collected as part of the individual fees, calculated as a mark-up of 5 percent on the project costs. The 5 percent is then Transferred to the program management fund. Table 172 shows how the Program Management Fee is calculated.

Table 172: Program Management Fee

Land Use	Fee
Residential (per unit)	
SFR	Fees * 0.05
MFR (attached 2-4)	Fees * 0.05
HDR (attached 4+)	Fees * 0.05
Non-Residential (per acre)	
Office	Fees * 0.05
Commercial/Retail	Fees * 0.05
Industrial	Fees * 0.05

Requirement 3: Beginning and ending balance in the fund

Table 173 summarizes the beginning and ending fund balances for the Program Management Fee for FY21-22.

Requirement 4: Amount of fees collected and the interest earned during the previous year

Table 173 summarizes the fees collected and the interest earned for the Program Management Fund for FY21-22. It should be noted that the Interest/Investment Earnings includes cash fair market value offsets.

Table 173: Program Management Fund Summary

Urban Mgt Plan-PM	Total
Beginning Fund Balance (July 1, 2021)	\$4,589,444
Revenues	
Fees Collected	\$1,998,884
Interest Earned	(\$263,381)
Other Revenues	\$0
Total Revenues	\$1,735,503
Expenses	
Project Expenses	(\$659,786)
Other Expenses	(\$512,771)
Total Expenses	(\$1,172,557)
Transfers In/Out	\$170,572
Ending Fund Balance (June 30, 2022)	\$5,322,961

* Totals are rounded and may not directly add to the displayed figures. Amounts provided by the City on October 25, 2022.

Requirement 5: Identification of each public improvement for which fees were expended and the amount of expenditures, including the total percentage of the cost of the public improvement that was funded with fees.

Table 174 summarizes the Program Management Fund expenditures for FY21-22. The Other Expenses from this fund were for reimbursement of staff and administrative time related to program management.

Table 174: Program Management Project Expenditures

Project	CIP #	Amount Expended	Percent of Project Fee Funded
Public Facilities Master Plan	71107	(\$85,570)	100%
Public Safety Master Plan	71108	(\$60,889)	100%
Parks Master Plan	78179	(\$3,162)	100%
Storm Drain Master Plan	76086	(\$29,258)	100%
Transportation Master Plan	73173	(\$17,524)	100%
Infill Prgm Mgmt	79201	(\$11,172)	100%
I205 Area Prgm Mgmt	79203	(\$3,946)	100%
Plan C Prgm Mgmt	79204	(\$11,172)	100%
ISP South Prgm Mgmt	79205	(\$11,172)	100%
NE Indus Area #1 Prgrm Mgmt	79206	(\$3,946)	100%
South Mac Area Prgm Mgmt	79207	(\$11,172)	100%
NE Indus Area #2 Prgm Mgmt	79208	(\$11,172)	100%
Presidio Prgm Mgmt	79210	(\$3,947)	100%
TIMP Program Management	79212	(\$395,683)	100%
Total		(\$659,786)	

Requirement 6: 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 and the public improvement remains incomplete

This fund is used for program management costs associated with administering the various DIF funds versus a physical public improvement. This includes City staff and consultant time.

Requirement 7: Description of each interfund transfer or loan made from the account, including the public improvement on which the transferred or loaned fees will be expended, and when each will be repaid and the rate of interest the account will receive on the loan.

Table 175 summarizes the transfers completed for the Program Management Fund for FY21-22 as part of the close-out of the specific plan fee areas once the Core Fees were adopted.

Table 175: Program Management Transfers

Description of Transfer	Transfer To	Transfer From	Amount
Fund 315 - Infill, Prgrm Mgmt merged to Core fees	Fund 391	Fund 315	\$1,231
Core PM reconciliation with NEI, Ph 1 & Ph 2	Fund 391	Fund 351 / Fund 377	\$169,341
Total			\$170,572

Requirement 8: Identification of any refunds made once determined that sufficient monies have been collected to fund fee-related projects

No refunds were made from this fund in FY21-22.

Section 5 Five-Year Findings Report

In accordance with Government Code Section 66001, the City of Tracy addresses the five-year requirements with respect to any remaining funds in the DIF accounts, regardless of whether those funds are committed or uncommitted.

Requirement 1. An identification of the purpose to which the fee is to be put

When each fee was adopted by City Council, each had to undergo rigorous nexus requirements to identify the purpose of the fee; identify the use to which the fee is to be put; determine how there is a reasonable relationship between the fees use and the type of development project on which the fee is imposed; determine how there is a reasonable relationship between the need for the public facility and the type of development project on which the fee is imposed; and determine how there is a reasonable relationship between the amount of the fee and the cost of the public facility attributable to the development on which the fee is imposed. Section 4 of this report identifies the purpose of each fee within Requirement 1 of each fund subsection.

The adopted documents that detail the purpose of each fee in further detail are listed below:

Master Plan Fees

- Parks AB1600 Development Impact Fee Technical Memo (Harris & Associates, May 2012)
- Public Facilities AB1600 Development Impact Fee Technical Memo (Harris & Associates, April 2013)
- Public Safety Impact Fee Update (Harris & Associates, August 2019)
- Tracy Wastewater Conveyance and Treatment Development Impact Fee Study (CH2M HILL, January 2013)
- City of Tracy's Northeast Industrial Area Future Phases Water and Wastewater Development Impact Fee Technical Memorandum (Harris & Associates, September 2019)
- Citywide Water System Master Plan – Tier 1 Development Impact Fee Analysis (West Yost Associates, August 2013)
- Citywide Roadway & Transportation Master Plan Traffic Impact Fee Program (Kimley-Horn, November 2013)
- Storm Drainage Impact Fee Study: Lammers and Mountain House Watersheds (Harris & Associates, August 2019)
- Storm Drainage Impact Fee Study: Expanded Northeast Industrial Area and Eastside Industrial (Harris & Associates, July 2018)
- City of Tracy Citywide Storm Drain Master Plan Impact Fee Analysis (Stantec, November 2013)

Core Fees

- Core Fees Development Impact Fee Study (Harris & Associates, August 2021)

Ellis Fees

- Ellis Program Area Finance and Implementation Plan (Harris & Associates, August 2013)

Gateway Fees

- Tracy Gateway Project Infrastructure Cost Obligations & Phase 1 Finance and Implementation Plan Update (Harris & Associates, July 2007)

Requirement 2. A demonstration of a reasonable relationship between the fee and the purpose for which it is charged

As mentioned within Requirement 1 of the five-year findings above, each fee was required to demonstrate a reasonable relationship between the fee and the purpose for which it was charged. This relationship is identified within the studies listed in Requirement 1.

Respective studies have been reviewed and the methodology used to establish the fees are still considered valid. The respective methodologies illustrate the roughly proportional, reasonable relationship between the new development upon which the DIFs are charged and the need for the additional facilities by taking into account the additional residents and employees that will be generated by new development within the City and the City's existing facilities capacities to accommodate the additional growth. DIFs charged on new development are used to fund the additional facilities that will serve the residents and employees generated from new development.

Requirement 3. An identification of all sources and amounts of funding anticipated to complete financing of incomplete improvements in the fee program

Table 176 below summarizes the fund balance for each fund as of June 30, 2022, the balance that has been held for longer than five years, and the costs of the pending improvement projects. The future project costs are shown in further detail within Section 4, under Requirement 6 for each fund. The table within Requirement 6 of each fund identifies the sources and amounts of funding anticipated to complete financing of incomplete improvements of each fee. All fee programs satisfy the five-year test and have sufficient planned future improvement projects to cover the fund balances.

While the fee revenues collected from DIFs can be used by the City to build improvements, they are also used as a credit and reimbursement mechanism for developers who fund the construction of improvements triggered by their development project. The projects that are City built are programed into the City's Capital Improvement Program (CIP), indicating the approximate location, size and timing of projects, plus an estimated cost of all facilities or improvements to be financed by fees. The City has developed and adopted a CIP budget, which is updated annually, during the normal budget process. Mid-year budget adjustments occur as needed wherein staff seeks Council approval to modify the CIP list of projects, or to modify the budget allocated to specific CIP projects.

Table 176: Fund Balance to Future Project Cost Comparison

Fund No.	Fund Name	Fund Balance (as of 6/30/22)	Five Year Holdings Balance	Future Improvement Project Costs
316	Infill, Parking	\$88,451	\$86,274	\$90,000
331	Ellis Area Traffic	\$1,759,508	\$1,052,940	\$2,505,017
332	Ellis Area Drainage	\$2,486,664	\$477,685	\$5,705,100
333	Ellis Area Parks	\$2,763,649	\$4,621	\$15,101,461
334	Ellis Area Public Bldgs	\$2,603,597	\$1,104,873	\$2,960,032
335	Ellis Area Water	\$24,050	\$15,734	(See Note 1)
336	Ellis Area Recycled Water	\$35,517	\$0	\$5,617,291
337	Ellis Area Wastewater	\$2,695,675	\$0	\$12,229,522
350	NEI Storm Drain	\$2,569,288	\$0	\$4,024,626
356	Gateway	\$2,048,641	\$2,003,251	\$11,792,561
358	Ellis Area Prgrm Mgmt	(\$9,559)	\$0	\$0
360	TIMP, Pub Safety Comm	\$933,034	\$0	\$2,984,240
361	TIMP, Parks	\$9,465,555	\$2,437,916	\$17,847,058
362	TIMP, Strm Drn	\$12,597,119	\$9,681,419	\$20,164,960
363	TIMP, Traffic	\$24,511,319	\$0	\$41,008,631
364	TIMP, Wastewater	\$15,329,033	\$0	\$28,827,894
365	TIMP, Water	\$18,117,807	\$0	\$19,115,628
366	TIMP, Public Fac	\$4,912,884	\$0	\$5,903,387
367	TIMP, Public Safety PD	\$1,322,304	\$114,842	\$20,890,647
368	TIMP, Recycled Water	\$3,597,774	\$392,415	\$13,768,757
369	TIMP, Public Safety Fire	\$82,260	\$0	\$459,375
371	CORE Public Facilities	\$4,747,379	(See Note 2)	\$5,779,245
372	CORE Public Safety Fire	(\$171,002)	(See Note 2 & 3)	\$5,465,224
373	CORE Public Safety Police	\$3,242,783	(See Note 2 & 4)	\$1,636,826
374	CORE Public Safety Comm Facilities	(\$96,553)	(See Note 2)	\$0
375	CORE Traffic	\$28,135,991	(See Note 2)	\$29,168,892
376	CORE Wastewater	\$3,311,074	(See Note 2)	\$4,039,197
377	CORE Water	(\$5,170,226)	(See Note 2)	\$0
378	CORE Parks	\$3,956,212	(See Note 2)	\$5,967,120
379	CORE Drainage	\$7,314,625	(See Note 2)	\$8,121,659

Notes:

1. The Ellis Water fund balance consists of interest earnings and will be redistributed to other Ellis Funds.
2. The Core Fees Development Impact Fee Study adopted on January 18, 2022 through resolution consolidated older impact fee programs areas into a single fee area called the “Core Fees”. The program areas that were incorporated into the Core Fees includes: I-205, Infill, ISP South, NEI I, NEI II, Plan C, Presidio, and SMPA. Due to the merger, accurate accounting of funds held longer than 5 years is difficult to ascertain. However, this table demonstrates that the each Core fund balance is sufficiently tied to programmed future project costs.
3. The Core Public Safety Fire fund balance includes transfers that were intended for Core Public Safety Police (Fund 373) and is missing transfers that were intended for Core Public Safety Fire. A fund transfer to correct this error will occur FY22-23. The current fund balance for this fund should be approximately \$2,422,498.
4. The Core Public Safety Police fund balance includes transfers that were intended for Core Public Safety Fire (Fund 372) and missing transfers that were intended for Core Public Safety Police. A fund transfer to correct this error will occur FY22-23. The current fund balance for this fund should be approximately \$649,283.

Requirement 4. A designation of the approximate dates on which the funding is expected to be deposited into the appropriate account or fund

The planned public improvement projects within each DIF fund and the anticipated construction start date can be found in Section 4, under Requirement 6 for each of the funds. Anticipated construction start date is listed when available. Due to CIP priority shifts, anticipated construction times may vary until additional information is gathered and priorities identified through the City's Capital Improvement Process.